



SHENANDOAH

COUNTY

FISCAL YEAR 2025-2026

ADOPTED OPERATING & CAPITAL BUDGET



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ABOUT THE COVER:

Shenandoah County boasts a rich heritage as an agricultural community.

According to the most recent U.S. Department of Agriculture National Agricultural Statistics Service Census of Agricultural Data, 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: Matthew Borkoski)

SHENANDOAH COUNTY



BOARD OF SUPERVISORS

(back row, left to right)

Dennis Morris, Vice-Chairman, District 5

Karl Roulston, District 4

Josh Stephens, Chairman, District 1

(front row, left to right)

Steven A. Baker, District 2

David E. Ferguson, District 3

Timothy F. Taylor, District 6

BUDGET REVIEW COMMITTEE

Evan Vass, County Administrator

Mandy Belyea, Deputy County Administrator

Amy Dill, Director of Finance

Jennifer Mongold, Director of Human Resources

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Fiscal Year 2026 Adopted Budget Executive Summary

The Fiscal Year 2026 (FY 2026) annual budget for the General Fund, Shenandoah County Landfill, Parks and Recreation Special Revenue Fund, North Fork Wastewater Treatment Plant, Stoney Creek Sanitary District, and Toms Brook-Maurertown Sanitary District were adopted on April 15, 2025.

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 unchanged from its prior rate in 2024 at \$0.64 per \$100 of assessed value and is anticipated to generate \$38,400,000 in general fund revenue in FY 2026. The average home value* rose slightly from \$196,400 in 2024 to \$202,100 in 2025. The anticipated impact on an average homeowner is reflected in the table below.

| Real Estate Average Home Value | | |
|---------------------------------------|------------------------------|-------------------------------|
| 2025 Average Home Value* | 2025 Adopted Tax per year | 2025 Adopted Tax per month |
| \$202,100 | \$1,293.44 | \$107.79 |

** 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 for FY 2025 were higher than originally anticipated. While the estimated decrease in value was an average of 14% for the FY 2025 budget, the actual decrease was .5%. FY 2026 is anticipated to see a decrease in values averaging approximately 4.9%, however the County should still anticipate increased revenues over the FY 2025 budgeted amount. Due to this, the personal property tax was unchanged at \$4.11 per \$100 of assessed value with anticipated revenue totaling \$22,550,000. 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.

Meals Tax:

The Board adopted a meals tax rate of 4% in the unincorporated areas of the County, which is a new revenue source permitted by State Law. Resulting revenues will be placed in a reserve designated specifically for the future purchase of public safety apparatus/equipment. Overall, the expected FY 2026 revenues are estimated at \$300,000 with an implementation date after November 2025.

Sanitary District Rate Increases:

The Board adopted a rate increase of 5% for water and sewer service in both Sanitary Districts. The Stoney Creek Sanitary District base rate increase is \$2.72/month (from \$54.33 to \$57.05) and the Toms Brook-Maurertown Sanitary District rate increase is \$2.90/month (from \$57.96 to \$60.86). These increases are supported by a rate study conducted in 2023.

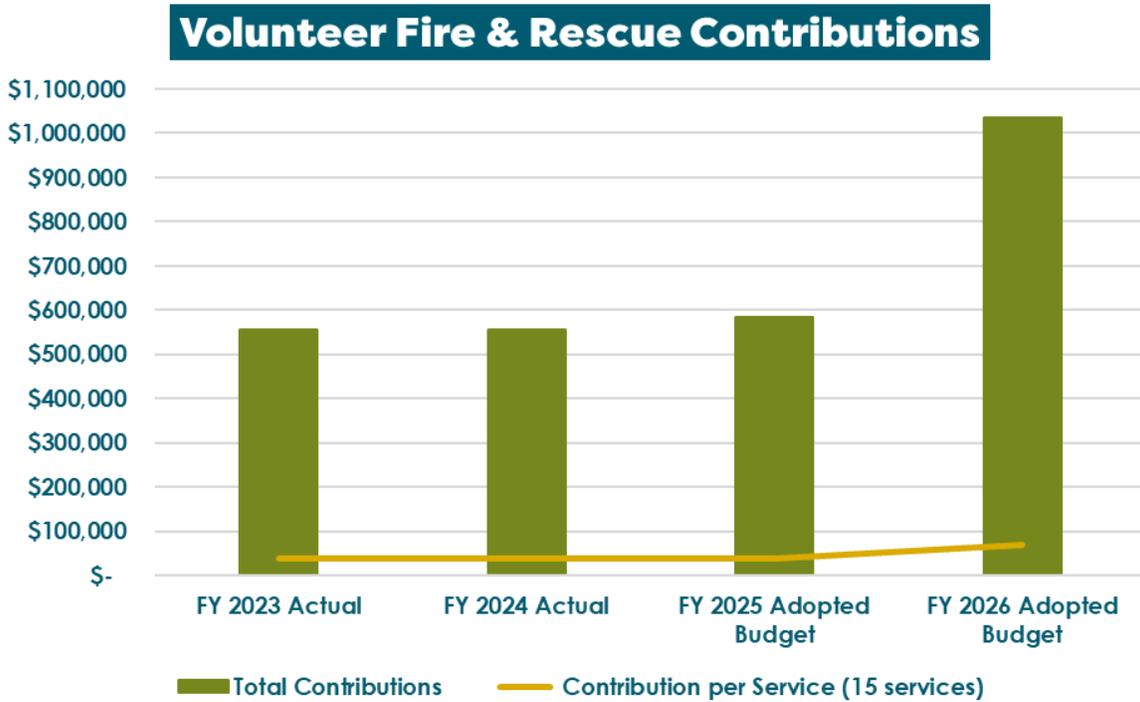
Expenditure Summary

The FY 2026 spending plan faced several budgetary challenges. While there was a slight reduction from the calendar year 2023, the average inflation rate for calendar year 2024 (at the time of budget formulation) was 2.9% which continues to have an impact on overall spending. The County began the budget process with an anticipated deficit of more than \$5 million associated with initial requests for substantive increases in local funding of the school system, volunteer Fire & Rescue contributions, and increased Fire & Rescue career staffing requests. Additionally, there were prior commitments from the FY 2025 budget related to new debt service expenditures, SCPS positions previously funded through unassigned fund balance in FY 2025, and cybersecurity implementation and costs.

While fifty full-time and three part-time new personnel positions were requested at the departmental level, the County Administrator's proposed budget included thirteen full-time and one part-time new positions. The final adopted budget eliminated all but fourteen full-time and one part-time position. This included the addition of six (6) Fire & Rescue relief positions to be converted from overtime wages. 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 potential impact of real and/or personal property tax rate increases affecting taxpayers.

The adopted budget also addressed employee pay and benefits. The FY 2026 budget included a 3% cost of living adjustment (COLA) for all employees on the County's pay system and a 1% market study compensation adjustment for some employees meeting class and compensation deficiency criteria. The County experienced increased health insurance premiums of approximately 9.9% compared to FY 2025. To help curb the increase of health insurance premium expenditures, the County continued to offer 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.

Finally, contributions were increased for volunteer Fire & Rescue services. While the initial request from volunteer Fire & Rescue companies was an increase of \$61,000 per service, the Board adopted an increase of \$30,000 per service. This increased the overall contribution from \$39,000 per service in FY 2025 to \$69,000 per service in FY 2026, resulting in an overall increase of \$450,000 or 76.92% year-over-year.



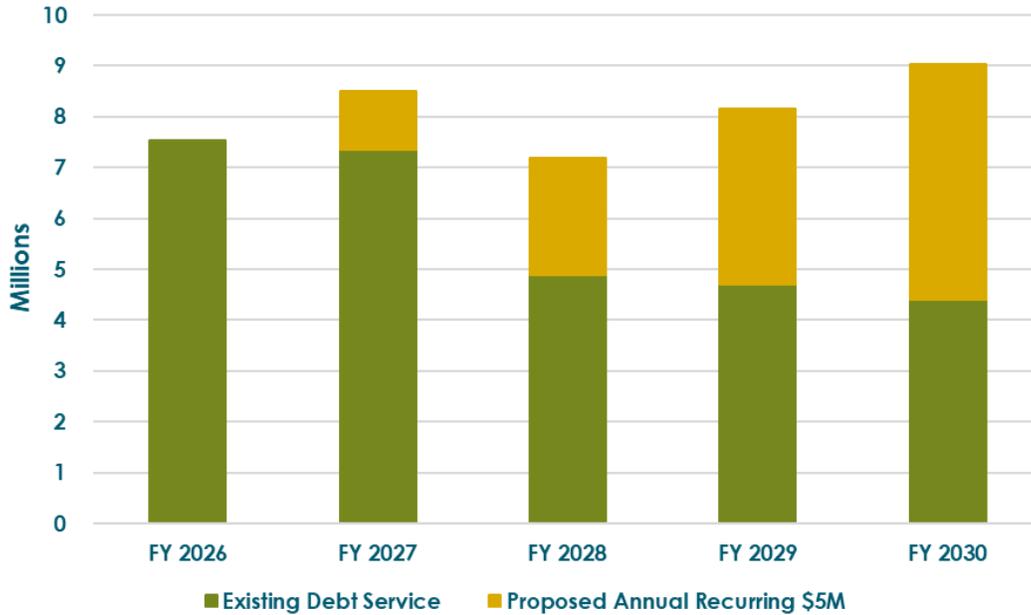
Capital Investments:

General Fund:

The County’s non-school general fund Capital Improvement Plan (CIP) for FY 2026 was generally categorized as major (greater than \$50,000) and minor (less than \$50,000) capital projects. Major capital projects include a door access control system and information technology re-cabling at the County Administration building, three layer switch replacement for Emergency Communications, a space needs analysis of the Circuit Court building, ten ballistic rolling shields for the Sheriff’s Department, phase I of a new Enterprise Resource Planning system implementation, and one (1) skid loader for Parks and Recreation. Additionally, a chemical wash project is planned for the Landfill. Minor capital expenditures are planned for furniture and fixtures, equipment, facility and site improvements, public safety equipment, and information technology equipment. Fleet expenditures include six (6) replacement vehicles for the Sheriff’s Department and one new Advanced Life Saving vehicle associated with Fire and Rescue.

As part of a continuing long-term financial planning concept that began in FY 2025, approximately \$5 million in debt financing will be secured each fiscal year in a five-year period. The Board’s adopted FY 2026 budget includes \$4.35 million in debt financing. This debt financing model is 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.

Proposed Debt Service (Five-year Outlook)



Sanitary District Funds:

The CIP for FY 2026 for the sanitary districts was generally associated with major (greater than \$50,000) capital projects. This included projects to relocate meters, recoat wastewater treatment tanks and sewer manholes, reline sewer pipes, generator replacements, clarifier unit upgrade, and sewer line pump station upgrades.

(continued on next page)

Tables:

The following tables represent the County, non-school, FY 2026 Capital Improvement and Fleet Replacement Plans, by fund.

Capital Improvement Program (\$50,000 or more) Total by Fund – Fiscal Year 2026

| | | | |
|----------------------|----------------------|----------------------------------------------|--------------------------------------------------------|
| General Fund* | Landfill Fund | Stoney Creek Sanitary District (SCSD) | Toms Brook-Maurertown Sanitary District (TBMSD) |
| \$3,775,230 | \$65,000 | \$450,000 | \$160,000 |

**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 2026

| Capital Project/Equipment Description | Fund/Department | Funding Source | Total Cost |
|--------------------------------------------------------------------|---------------------------------------------------------------------------------|-------------------------|---------------------|
| Ten (10) Ballistic Rolling Shields | General - Sheriff (LE) | Asset Forfeiture | \$ 58,500 |
| Three Layer Switch Replacement | General – Emergency Communications | Debt Financing | 124,000 |
| Door Access Control System – County Administration Building | General – Information Technology | Debt Financing | 400,000 |
| Information Technology Re-cabling – County Administration Building | General – Information Technology | Debt Financing | 240,000 |
| Circuit Court Architectural/Engineering (Space Needs Analysis) | General – Administration | Debt Financing | 50,000 |
| Enterprise Resource Planning – Phase I | General-Administration/Finance | Unassigned Fund Balance | 2,500,000 |
| One (1) Skid Steer/Loader | Parks & Recreation** – Parks & Recreation | Debt Financing | 68,000 |
| Digester Sludge Removal Project – Phase I | North Fork Wastewater Treatment Plant** – North Fork Wastewater Treatment Plant | Debt Financing | 334,730 |
| TOTAL GENERAL FUND | | | \$ 3,775,230 |

***Supported by the General Fund*

| Capital Project/Equipment Description | Fund/Department | Funding Source | Total Cost |
|----------------------------------------------|------------------------|-----------------------|-------------------|
|----------------------------------------------|------------------------|-----------------------|-------------------|

| | | | |
|---------------|------------------------|----------------------------|------------------|
| Chemical Wash | Landfill – Solid Waste | Debt Financing | 65,000 |
| | | TOTAL LANDFILL FUND | \$ 65,000 |

| | | | |
|------------------------------------|------|------------------------|-------------------|
| Relocate Meters | SCSD | Reserves | \$ 50,000 |
| Generator – Section III Sewer Pump | SCSD | Reserves | 50,000 |
| Recoat WWTP Tanks | SCSD | Reserves | 125,000 |
| Recoat Manholes | SCSD | Reserves | 125,000 |
| Reline Sewer Pipes | SCSD | Reserves | 100,000 |
| | | Total SCSD Fund | \$ 450,000 |

| | | | |
|----------------------------------------|-------|-------------------------|-------------------|
| Clarifier Unit Upgrade | TBMSD | Reserves | \$ 60,000 |
| Sewer Line Pump Station Upgrades | TBMSD | Reserves | 50,000 |
| Back-up Generator – Sewer Pump Station | TBMSD | Reserves | 50,000 |
| | | Total TBMSD Fund | \$ 160,000 |

The following photos are of various equipment to be replaced or upgraded at the Toms Brook-Maurertown Sanitary District in FY 2026:

Back-up generators



Sewer Pump Station Upgrades



Clarifier Upgrade



Fleet Replacement Plan Total by Fund – Fiscal Year 2026

| | | | |
|---------------------|----------------------|----------------------------------------------|--------------------------------------------------------|
| General Fund | Landfill Fund | Stoney Creek Sanitary District (SCSD) | Toms Brook-Maurertown Sanitary District (TBMSD) |
| \$532,914 | \$0 | \$45,000 | \$0 |

Fleet Replacement Plan Detail by Fund – Fiscal Year 2026

| Vehicle Description | Fund/Department | Funding Source | Total Cost |
|-----------------------------------|-------------------------|-----------------------|-------------------|
| Six (6) Replacement Vehicles | General – Sheriff (LE) | Debt Financing | \$ 447,914 |
| One (1) New Vehicle (ALS Unit) | General – Fire & Rescue | Debt Financing | 85,000 |
| TOTAL GENERAL FUND | | | \$ 532,914 |
| One (1) Replacement Service Truck | SCSD | | 45,000 |
| TOTAL SCSD FUND | | | \$ 45,000 |

Human Capital:

The Fiscal Year 2026 budget included the addition of fourteen new full-time and one new part-time staff positions, as outlined below:

1. **Outreach Services Coordinator (Library)**
2. **Victim Witness Assistant (Victim Witness)**
3. **Three (3) Advanced Life Saving Positions (Fire & Rescue)**
4. **One (1) Training Lieutenant (Fire & Rescue)**
5. **Six (6) Relief Positions (Fire & Rescue)¹**
6. **Communications Officer (Emergency Communications Center)**
7. **Billing Technician (Landfill)**
8. **Part-time Investigator (Commonwealth Attorney)**

¹Positions converted from overtime budget

Personnel Requests – Fiscal Year 2026

| Requested By Departments/Agencies | Recommended in Proposed Budget | Approved in Adopted Budget |
|------------------------------------------|---------------------------------------|---------------------------------------------|
| Full-time: 50 Part-time: 3 | Full-time: 13 Part-time: 1 | Full-time: 14 Part-time: 1 |

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

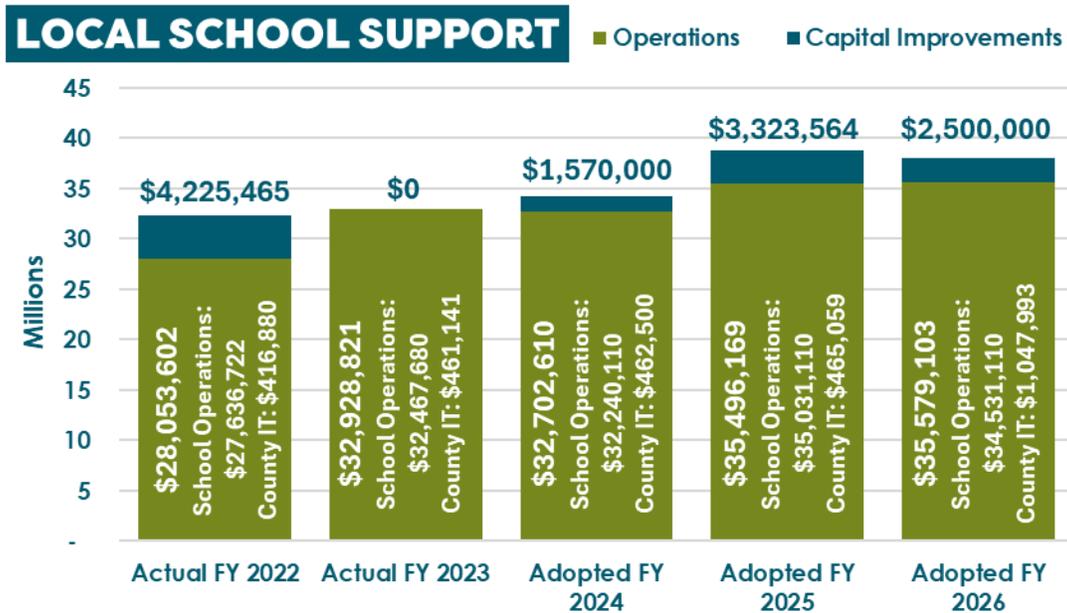
The Adopted Budget provided an approximately 1.43% or \$500,000 decrease in local appropriations over that of FY 2025 for school operations, with the total local appropriations at \$34,531,110. The combined local appropriation for operations, technology, and capital projects saw a decrease of \$740,630 or 1.91%, with total combined appropriations totaling \$38,079,103. This decrease is largely attributable to an anticipated increase in state funding in comparison to the FY 2025 budget. Additionally, the decrease is the net effect of a \$500,000 reduction for school operations, a \$823,564 reduction in capital projects, and an increase of \$582,934 in the School’s support of County general (non-public safety) related information technology (IT) needs; a program established in FY 2020.

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

The Adopted Budget includes local appropriations of \$2,500,000 to meet SCPS capital needs. This funding is part of the annually recurring \$5 million debt financing obtained by the County that began in FY 2025, as previously discussed in the Capital Investments Section. The focus of these projects includes safety and security, HVAC, roofing, transportation, and other general maintenance projects.

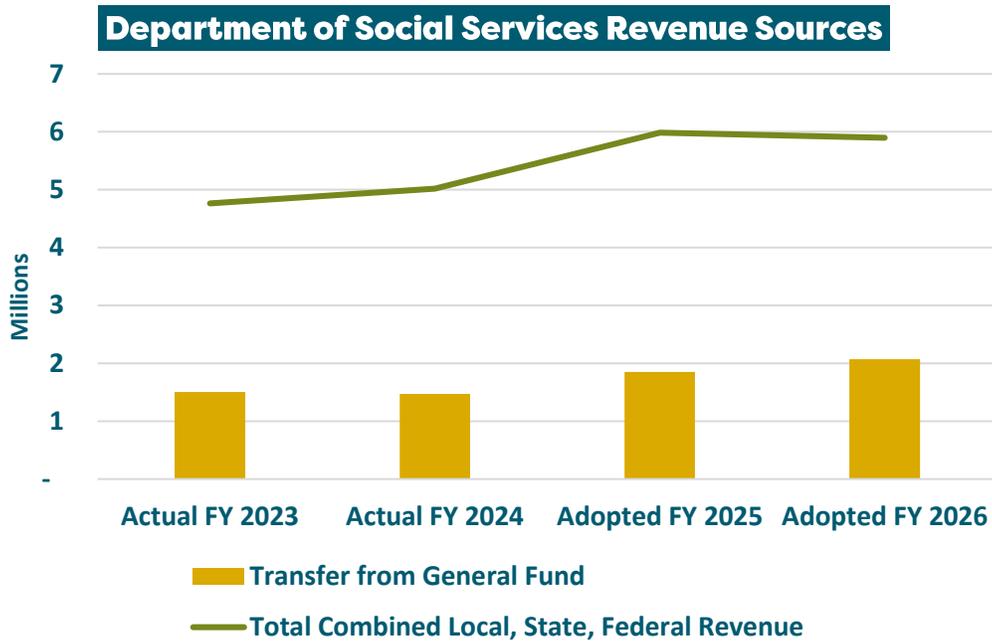
| LOCAL SCHOOL SUPPORT | FY25 Adopted | FY26 Adopted | \$ Change |
|-----------------------------|---------------------|---------------------|------------------|
| Operations* | \$35,496,169 | \$35,579,103 | \$82,934 |
| Capital Improvements | \$3,323,564 | \$2,500,000 | -\$823,564 |

**Operations includes County Information Technology (IT) Services*



Social Services:

The County's FY 2026 budget included an increase over the FY 2025 budget of \$221,107 or 11.96% to the general fund transfer to support the Shenandoah County Department of Social Services. Total appropriations increased from \$1,848,694 to \$2,069,801 respectively. This increase in local funding is largely attributed to a 3% COLA, 9.9% increase in health insurance premiums, and the implementation of base pay increase of \$4,000 per full-time employee for 45 positions identified as disparate in a recent market compensation analysis.



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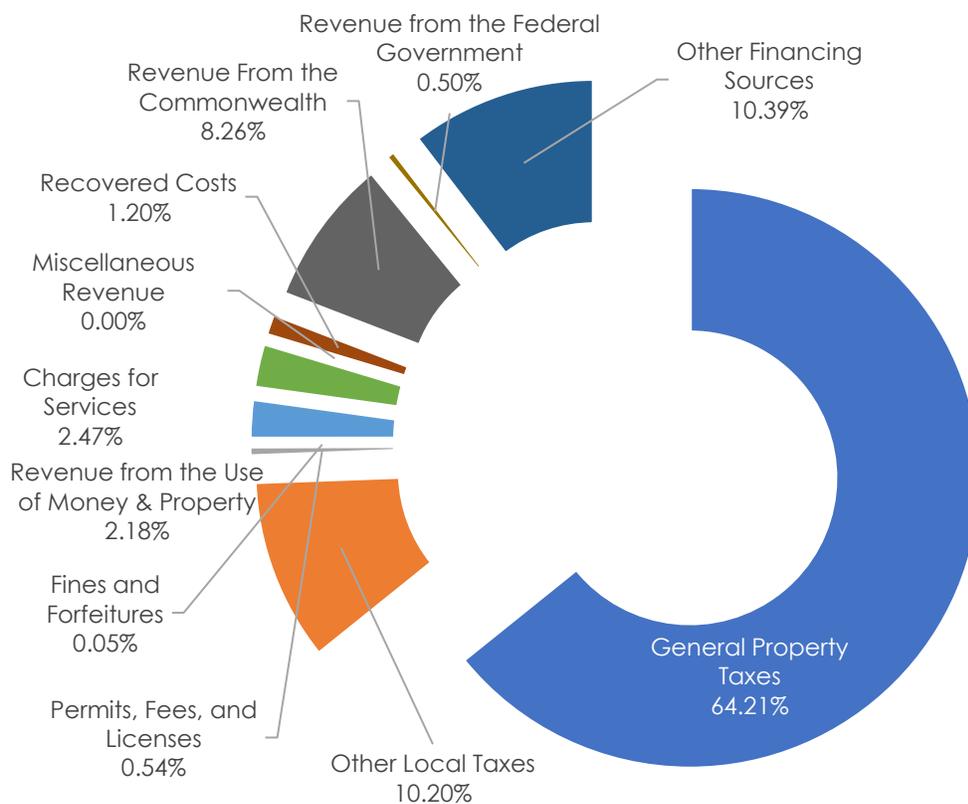
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General Fund Revenues Summary

| | FY 2023 Actual Revenues | FY 2024 Actual Revenues | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|------------------------------------------|-------------------------------|-------------------------------|------------------------------|------------------------------|---------------------------|--------------------------|
| <u>GENERAL FUND REVENUES:</u> | | | | | | |
| General Property Taxes | 62,651,435 | 65,928,141 | 61,662,868 | 67,115,000 | 5,452,132 | 8.84% |
| Other Local Taxes | 9,430,127 | 9,173,476 | 9,835,000 | 10,660,107 | 825,107 | 8.39% |
| Permits, Fees, and Licenses | 495,721 | 642,049 | 594,266 | 560,750 | (33,516) | -5.64% |
| Fines and Forfeitures | 37,536 | 29,988 | 46,000 | 51,700 | 5,700 | 12.39% |
| Revenue from the Use of Money & Property | 1,910,756 | 2,521,401 | 1,102,554 | 2,283,668 | 1,181,114 | 107.13% |
| Charges for Services | 2,899,901 | 2,123,267 | 2,615,230 | 2,582,383 | (32,847) | -1.26% |
| Miscellaneous Revenue | 1,978,684 | 1,167,831 | 315,100 | 650 | (314,450) | -99.79% |
| Recovered Costs | 947,173 | 1,104,712 | 1,270,732 | 1,252,845 | (17,887) | -1.41% |
| Revenue From the Commonwealth | 8,016,976 | 10,492,148 | 8,801,898 | 8,631,461 | (170,437) | -1.94% |
| Revenue from the Federal Government | 1,656,857 | 10,531,083 | 673,136 | 522,907 | (150,229) | -22.32% |
| Other Financing Sources | 1,247,130 | 1,160,448 | 10,558,301 | 10,859,009 | 300,708 | 2.85% |
| TOTAL GENERAL FUND REVENUES: | 91,272,295 | 104,874,544 | 97,475,085 | 104,520,480 | 7,045,395 | 7.23% |

Chart – General Fund Budgeted Revenues by Category

FY 2026 General Fund Budgeted Revenues by Category

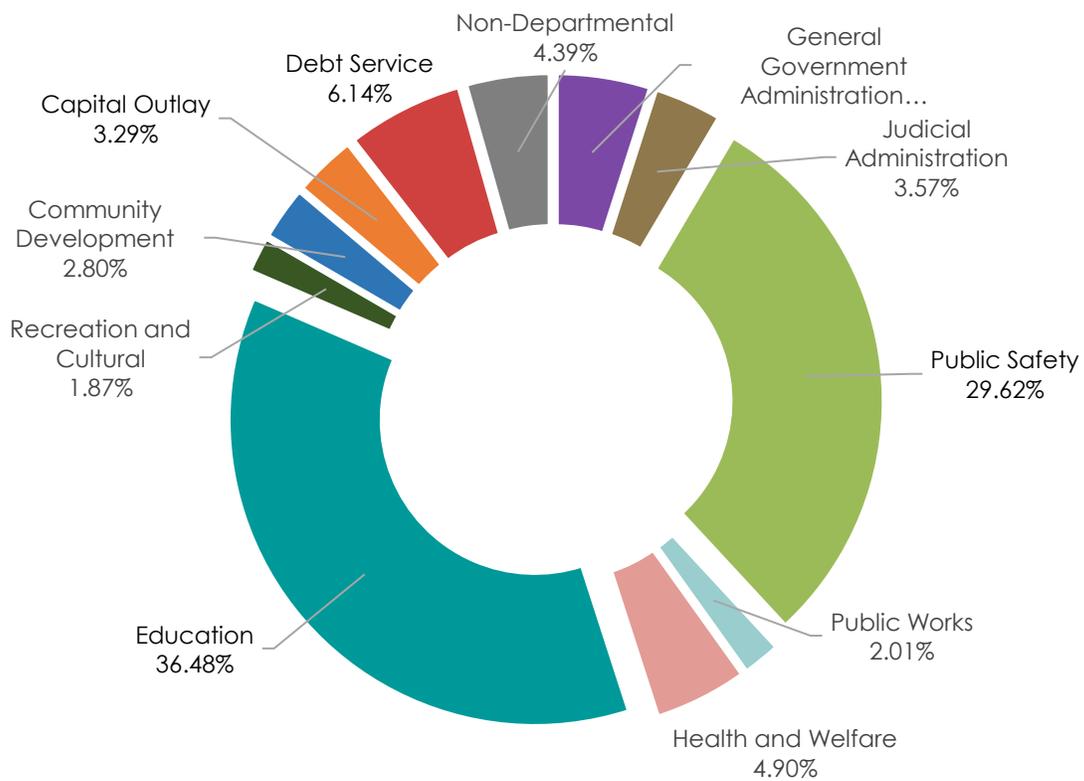


General Fund Expenditures Summary by Function

| | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|-------------------------------------------------|-----------------------------------|-----------------------------------|------------------------------|------------------------------|---------------------------|--------------------------|
| <u>GENERAL FUND EXPENDITURES:</u> | | | | | | |
| General Government Administration | 3,611,156 | 4,021,756 | 5,380,842 | 5,146,160 | (134,682) | -2.55% |
| Judicial Administration | 2,438,046 | 2,916,187 | 3,161,212 | 3,732,583 | 571,371 | 18.07% |
| Public Safety | 23,998,248 | 27,071,748 | 28,086,758 | 30,961,865 | 2,875,107 | 10.24% |
| Public Works | 1,749,014 | 1,846,485 | 1,929,513 | 2,097,392 | 167,879 | 8.70% |
| Health and Welfare | 4,479,547 | 4,505,468 | 5,004,514 | 5,126,639 | 122,125 | 2.44% |
| Education | 31,296,917 | 28,212,568 | 38,863,371 | 38,125,076 | (738,295) | -1.90% |
| Recreation and Cultural | 1,666,669 | 1,834,744 | 1,687,425 | 1,957,234 | 269,809 | 15.99% |
| Community Development | 2,246,006 | 2,278,626 | 2,767,003 | 2,928,586 | 161,583 | 5.84% |
| Capital Outlay | 1,158,995 | 5,620,594 | 1,165,000 | 3,440,500 | 2,275,500 | 195.32% |
| Debt Service | 7,858,657 | 5,879,562 | 5,879,267 | 6,412,998 | 533,731 | 9.08% |
| Non- Departmental | 2,362,604 | 9,360,962 | 3,650,178 | 4,591,447 | 941,269 | 25.79% |
| TOTAL GENERAL FUND EXPENDITURES: | 82,865,859 | 93,548,701 | 97,575,084 | 104,520,480 | 7,045,396 | 7.23% |

Chart – General Fund Budgeted Expenditures by Function

FY 2026 General Fund Budgeted Expenditures by Function



General Fund Budgeted Expenditures Summary By Department

| | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|------------------------------------------------|-----------------------------------|-----------------------------------|------------------------------|------------------------------|---------------------------|--------------------------|
| <u>GENERAL FUND EXPENDITURES:</u> | | | | | | |
| General Government Administration: | | | | | | |
| Board of Supervisors | 280,744 | 184,016 | 174,621 | 184,900 | 10,279 | 5.89% |
| County Administration | 555,330 | 597,500 | 653,657 | 720,599 | 66,942 | 10.24% |
| Human Resources | 167,483 | 305,358 | 398,965 | 279,994 | (118,971) | -29.82% |
| County Attorney | 189,606 | 178,337 | 205,000 | 205,000 | 0 | 0.00% |
| Auditor | 98,438 | 91,878 | 129,420 | 133,947 | 4,527 | 3.50% |
| Commissioner of Revenue | 666,771 | 791,527 | 912,112 | 998,686 | 86,574 | 9.49% |
| Reassessment | 180 | 0 | 600,000 | 299,000 | (301,000) | 0.00% |
| Board of Equalization | 3,772 | 0 | 0 | 9,939 | 9,939 | 0.00% |
| Treasurer | 790,558 | 849,115 | 916,902 | 955,262 | 38,360 | 4.18% |
| Finance | 359,744 | 402,833 | 589,783 | 627,465 | 37,682 | 6.39% |
| GIS | 125,467 | 143,899 | 148,494 | 164,842 | 16,348 | 11.01% |
| Board of Elections | 138,872 | 214,760 | 201,850 | 196,374 | (5,476) | -2.71% |
| General Registrar | 234,192 | 262,532 | 350,038 | 370,152 | 20,114 | 5.75% |
| Total General Government Administration | 3,611,156 | 4,021,756 | 5,280,842 | 5,146,160 | (134,682) | -2.55% |

GENERAL FUND SUMMARIES

| | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|-------------------------------------------------|-----------------------------------|-----------------------------------|------------------------------|------------------------------|---------------------------|--------------------------|
| Judicial Administration: | | | | | | |
| Circuit Court | 81,870 | 171,334 | 188,393 | 189,804 | 1,411 | 0.75% |
| General District Court | 13,474 | 12,774 | 15,850 | 17,550 | 1,700 | 10.73% |
| Magistrates' Office | 1,701 | 2,363 | 5,325 | 5,325 | 0 | 0.00% |
| Juvenile and Domestic Relations Court | 9,293 | 11,624 | 16,050 | 16,350 | 300 | 1.87% |
| Clerk of the Circuit Court (County Clerk) | 819,049 | 887,670 | 921,487 | 941,278 | 19,791 | 2.15% |
| Sheriff (Courts) | 895,250 | 940,070 | 916,272 | 1,178,447 | 262,175 | 28.61% |
| Law Library | 4,013 | 1,289 | 6,000 | 6,000 | 0 | 0.00% |
| Records Restoration | 0 | 63,826 | 0 | 17,800 | 17,800 | 0.00% |
| Commonwealth's Attorney | 527,052 | 741,957 | 993,548 | 1,208,823 | 215,275 | 21.67% |
| Victim Witness Coordinator | 86,343 | 83,280 | 98,287 | 151,206 | 52,919 | 53.84% |
| Total Judicial Administration | 2,438,046 | 2,916,187 | 3,161,212 | 3,732,583 | 571,371 | 18.07% |

GENERAL FUND SUMMARIES

| | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|---------------------------------|-----------------------------------|-----------------------------------|------------------------------|------------------------------|---------------------------|--------------------------|
| Public Safety: | | | | | | |
| Sheriff (Law Enforcement) | 7,740,983 | 8,378,865 | 8,997,648 | 9,707,006 | 709,357 | 7.88% |
| Volunteer Fire and Rescue | 1,039,647 | 1,115,857 | 1,343,163 | 1,873,182 | 530,019 | 39.46% |
| Forest Fire Protection | 11,095 | 11,095 | 11,096 | 11,096 | 0 | 0.00% |
| Fire and Rescue | 8,589,170 | 9,497,765 | 9,158,328 | 10,306,211 | 1,147,883 | 12.53% |
| Corrections and Detention | 2,796,948 | 3,185,697 | 3,493,037 | 3,443,327 | (49,710) | -1.42% |
| Processing Center | 6,803 | 20,986 | 9,033 | 9,033 | 0 | 0.00% |
| Juvenile Probation | 678,427 | 806,904 | 735,454 | 731,497 | (3,957) | -0.54% |
| Building Inspections | 598,334 | 673,630 | 742,200 | 815,890 | 73,690 | 9.93% |
| Animal Control | 182,934 | 202,731 | 200,635 | 220,819 | 20,184 | 10.06% |
| Animal Shelter | 311,384 | 348,032 | 365,099 | 385,793 | 20,694 | 5.67% |
| Medical Examiner | 2,155 | 820 | 2,500 | 2,500 | 0 | 0.00% |
| Emergency Communications Center | 2,040,370 | 2,829,365 | 3,028,565 | 3,455,512 | 426,947 | 14.10% |
| Total Public Safety | 23,998,248 | 27,071,748 | 28,086,758 | 30,961,865 | 2,875,107 | 10.24% |
| Public Works: | | | | | | |
| General Properties | 1,749,014 | 1,846,485 | 1,929,513 | 2,097,392 | 167,879 | 8.70% |
| Total Public Works | 1,749,014 | 1,846,485 | 1,929,513 | 2,097,392 | 167,879 | 8.70% |

GENERAL FUND SUMMARIES

| | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|----------------------------------|-----------------------------------|-----------------------------------|------------------------------|------------------------------|---------------------------|--------------------------|
| Health and Welfare: | | | | | | |
| Department of Social Services | 1,342,215 | 1,470,629 | 1,848,694 | 2,069,801 | 221,107 | 11.96% |
| Comprehensive Services Act | 1,851,206 | 1,609,457 | 1,667,700 | 1,500,000 | (167,700) | -10.06% |
| Local Health Department | 369,462 | 407,092 | 459,730 | 516,298 | 56,568 | 12.30% |
| Mental Health/Concern Hotline | 260,500 | 260,500 | 250,500 | 262,650 | 12,150 | 4.85% |
| Area Agency on Aging | 78,000 | 78,000 | 78,000 | 78,000 | 0 | 0.00% |
| Tax Relief for the Elderly | 518,664 | 620,289 | 630,390 | 630,390 | 0 | 0.00% |
| Support - Social Services | 59,500 | 59,500 | 69,500 | 69,500 | 0 | 0.00% |
| Total Health and Welfare | 4,479,547 | 4,505,468 | 5,004,514 | 5,126,639 | 122,125 | 2.44% |
| Education: | | | | | | |
| Shenandoah County Public Schools | 31,251,319 | 28,168,618 | 38,819,733 | 38,079,103 | (740,630) | -1.91% |
| Laurel Ridge Community College | 45,598 | 43,950 | 43,638 | 45,973 | 2,335 | 5.35% |
| Total Education | 31,296,917 | 28,212,568 | 38,863,371 | 38,125,076 | (738,295) | -1.90% |

GENERAL FUND SUMMARIES

| | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|----------------------------------------|-----------------------------------|-----------------------------------|------------------------------|------------------------------|---------------------------|--------------------------|
| Recreation and Cultural: | | | | | | |
| KidzRec | 645,946 | 746,886 | 530,306 | 680,783 | 150,477 | 28.38% |
| Cultural Services | 83,148 | 83,350 | 104,167 | 109,850 | 5,683 | 5.46% |
| Library Administration | 937,576 | 1,004,509 | 1,052,952 | 1,166,601 | 113,649 | 10.79% |
| Total Recreation and Cultural | 1,666,669 | 1,834,745 | 1,687,425 | 1,957,234 | 269,809 | 15.99% |
| Community Development: | | | | | | |
| Planning and Zoning | 467,860 | 521,952 | 615,471 | 646,195 | 30,724 | 4.99% |
| Economic Development | 1,006,353 | 870,806 | 1,166,124 | 1,114,105 | (52,019) | -4.46% |
| Litter Control | 30,091 | 39,554 | 31,000 | 31,000 | 0 | 0.00% |
| Soil and Water Conservation District | 572,808 | 651,166 | 738,500 | 891,385 | 152,885 | 20.70% |
| Virginia Cooperative Extension Service | 168,894 | 195,148 | 215,908 | 245,901 | 29,993 | 13.89% |
| Total Community Development | 2,246,006 | 2,278,626 | 2,767,003 | 2,928,586 | 161,583 | 5.84% |
| Capital Outlay: | | | | | | |
| Capital Outlay - County General Fund | 1,158,995 | 5,620,594 | 1,165,000 | 3,440,500 | 2,275,500 | 195.32% |
| Total Capital Outlay | 1,158,995 | 5,620,594 | 1,165,000 | 3,440,500 | 2,275,500 | 195.32% |

GENERAL FUND SUMMARIES

| | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|-----------------------------------------------------|-----------------------------------|-----------------------------------|------------------------------|------------------------------|---------------------------|--------------------------|
| Debt Service: | | | | | | |
| Debt Service - County | 4,028,666 | 4,241,019 | 4,344,774 | 5,225,793 | 881,019 | 20.28% |
| Debt Service - Schools | 3,829,991 | 1,638,543 | 1,534,493 | 1,187,205 | (347,288) | -22.63% |
| Total Debt Service | 7,858,657 | 5,879,562 | 5,879,267 | 6,412,998 | 533,731 | 9.08% |
| Non-Departmental: | | | | | | |
| Judgments and Settlements | 0 | 0 | 500 | 250 | (250) | -50.00% |
| Revenue Refunds | 2,334 | 9,212 | 6,500 | 3,500 | (3,000) | -46.15% |
| Transfers, Reserves, and Other | 2,360,270 | 9,351,750 | 3,643,178 | 4,587,697 | 944,519 | 25.93% |
| Total Non- Departmental | 2,362,604 | 9,360,962 | 3,650,178 | 4,591,447 | 941,269 | 25.79% |
| TOTAL GENERAL FUND EXPENDITURES: | 82,865,859 | 93,548,701 | 97,475,085 | 104,520,480 | 7,045,396 | 7.23% |

GENERAL FUND REVENUES

| | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|---------------------------------------|-----------------------------------|-----------------------------------|------------------------------|------------------------------|---------------------------|--------------------------|
| <u>GENERAL FUND REVENUES:</u> | | | | | | |
| <u>Local Revenues:</u> | | | | | | |
| <u>General Property Taxes:</u> | | | | | | |
| Real Property Taxes | 35,291,729 | 37,860,342 | 37,820,000 | 38,400,000 | 580,000 | 1.53% |
| Roll-Back Taxes | 46,008 | 49,054 | 50,000 | 50,000 | 0 | 0.00% |
| Public Service Corporation Taxes | 2,023,180 | 1,903,588 | 1,970,000 | 2,035,000 | 65,000 | 3.30% |
| Personal Property Taxes | 21,404,639 | 21,795,707 | 18,297,700 | 22,550,000 | 4,252,300 | 23.24% |
| Mobile Home Taxes | 26,860 | 28,737 | 30,000 | 30,000 | 0 | 0.00% |
| Machinery & Tools Taxes | 2,507,173 | 2,632,309 | 2,337,568 | 2,575,000 | 237,432 | 10.16% |
| Merchants Capital | 353,448 | 396,643 | 355,000 | 400,000 | 45,000 | 12.68% |
| Penalties | 598,540 | 671,992 | 458,000 | 600,000 | 142,000 | 31.00% |
| Interest | 399,859 | 589,769 | 344,600 | 475,000 | 130,400 | 37.84% |
| Total General Property Taxes | 62,651,435 | 65,928,141 | 61,662,868 | 67,115,000 | 5,452,132 | 8.84% |
| <u>Other Local Taxes:</u> | | | | | | |
| Local Sales and Use Taxes | 6,096,586 | 5,494,465 | 5,465,000 | 5,945,107 | 480,107 | 8.79% |
| Consumers' Utility Taxes | 1,618,484 | 1,577,236 | 1,700,000 | 1,650,000 | (50,000) | -2.94% |
| Utility License Taxes | 32,182 | 28,567 | 30,000 | 30,000 | 0 | 0.00% |
| Motor Vehicle Licenses | 904,610 | 945,422 | 920,000 | 945,000 | 25,000 | 2.72% |
| Taxes on Recordation and Wills | 508,996 | 529,366 | 610,000 | 610,000 | 0 | 0.00% |
| Cigarette Tax | 0 | 0 | 180,000 | 200,000 | 20,000 | 11.11% |
| Meals Tax | 0 | 0 | 0 | 300,000 | 300,000 | 100.00% |
| Transient Occupancy Tax | 269,268 | 598,420 | 930,000 | 980,000 | 50,000 | 5.38% |
| Total Other Local Taxes | 9,430,127 | 9,173,476 | 9,835,000 | 10,660,107 | 825,107 | 8.39% |

GENERAL FUND REVENUES

| | FY 2023 Actual Revenues | FY 2024 Actual Revenues | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|------------------------------------------------|-------------------------------|-------------------------------|------------------------------|------------------------------|---------------------------|--------------------------|
| <u>Permits, Fees, and Licenses:</u> | | | | | | |
| Animal Licenses | 18,412 | 18,890 | 20,000 | 22,750 | 2,750 | 13.75% |
| ABC License Fees | 3,965 | 2,798 | 6,500 | 4,000 | (2,500) | -38.46% |
| Building Permits and Fees | 410,659 | 470,780 | 423,766 | 415,000 | (8,766) | -2.07% |
| Planning and Zoning Permits and Fees | 44,232 | 112,342 | 122,000 | 87,000 | (35,000) | -28.69% |
| Erosion & Sedimentation Permits and Fees | 17,241 | 34,513 | 20,000 | 30,000 | 10,000 | 50.00% |
| Other Permits and Fees | 1,212 | 2,727 | 2,000 | 2,000 | 0 | 0.00% |
| Total Permits, Fees, and Licenses | 495,721 | 642,049 | 594,266 | 560,750 | (33,516) | -5.64% |
| <u>Fines and Forfeitures:</u> | | | | | | |
| Court Fines and Forfeitures | 17,444 | 8,269 | 25,000 | 26,700 | 1,700 | 6.80% |
| Zoning Violations & Civil Penalties | 0 | 200 | 0 | 0 | 0 | 0.00% |
| Court Wills and Administration | 20,092 | 21,519 | 21,000 | 25,000 | 4,000 | 19.05% |
| Total Fines and Forfeitures | 37,536 | 29,988 | 46,000 | 51,700 | 5,700 | 12.39% |

GENERAL FUND REVENUES

| | FY 2023 Actual Revenues | FY 2024 Actual Revenues | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|-----------------------------------------------------------|-------------------------------|-------------------------------|------------------------------|------------------------------|---------------------------|--------------------------|
| Revenue from the Use of Money & Property: | | | | | | |
| Interest on Bank Deposits | 1,305,471 | 2,066,533 | 500,000 | 1,725,000 | 1,225,000 | 245.00% |
| Convenience Fees on Credit Cards | 159,311 | 167,729 | 220,000 | 220,000 | 0 | 0.00% |
| Rental of Properties | 445,975 | 287,139 | 382,554 | 338,668 | (43,886) | -11.47% |
| Total Revenue from the Use of Money & Property | 1,910,756 | 2,521,401 | 1,102,554 | 2,283,668 | 1,181,114 | 107.13% |
| Charges for Services: | | | | | | |
| Excess Fees of Clerk | 654 | 0 | 0 | 5,488 | 5,488 | 100.00% |
| Charges for Courthouse Security | 52,779 | 75,658 | 70,000 | 85,000 | 15,000 | 21.43% |
| Law Library Fees | 6,952 | 8,741 | 9,000 | 11,000 | 2,000 | 22.22% |
| Jail Admission Fees | 3,705 | 4,816 | 5,000 | 5,000 | 0 | 0.00% |
| Charges for Courthouse Construction | 20,021 | 28,097 | 25,000 | 25,000 | 0 | 0.00% |
| Charges for Commonwealth's Attorney | 3,758 | 4,269 | 5,500 | 5,500 | 0 | 0.00% |
| Charges for Animal Protection | 7,530 | 7,250 | 8,000 | 8,000 | 0 | 0.00% |
| Charges for Parks and Recreation | 4,464 | 595 | 0 | 0 | 0 | 0.00% |
| Charges for KidzRec | 578,000 | 627,315 | 559,000 | 680,783 | 121,783 | 21.79% |
| Charges for Spay and Neuter | 4,178 | 16,048 | 5,000 | 0 | (5,000) | -100.00% |
| Charges for Ambulance Recoveries | 2,123,635 | 1,333,174 | 1,800,000 | 1,637,612 | (162,388) | -9.02% |
| Charges for Courthouse Maintenance | 12,035 | 16,580 | 12,500 | 19,000 | 6,500 | 52.00% |
| Charges for Services - Other | 82,191 | 724 | 116,230 | 100,000 | (16,230) | -13.96% |
| Total Charges for Services | 2,899,901 | 2,123,267 | 2,615,230 | 2,582,383 | (32,847) | -1.26% |

GENERAL FUND REVENUES

| | FY 2023 Actual Revenues | FY 2024 Actual Revenues | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|------------------------------------------------------|-------------------------------|-------------------------------|------------------------------|------------------------------|---------------------------|--------------------------|
| Miscellaneous Revenue: | | | | | | |
| Miscellaneous Receipts | 1,978,684 | 1,167,831 | 315,100 | 650 | (314,450) | -99.79% |
| Total Miscellaneous Revenue | 1,978,684 | 1,167,831 | 315,100 | 650 | (314,450) | -99.79% |
| Recovered Costs: | | | | | | |
| Lord Fairfax Soil and Water Conservation District | 549,447 | 628,635 | 718,500 | 891,385 | 172,885 | 24.06% |
| Dept. of Social Services - Depreciation and Interest | 70,746 | 72,554 | 77,000 | 76,210 | (790) | -1.03% |
| Town of Edinburg Law Enforcement | 128,720 | 131,938 | 131,938 | 138,466 | 6,528 | 4.95% |
| Town of Toms Brook Law Enforcement | 29,379 | 29,379 | 29,379 | 35,000 | 5,621 | 19.13% |
| CAD/RMS/Analytics Software Reimbursement - Towns | 53,062 | 93,479 | 58,890 | 63,603 | 4,713 | 8.00% |
| Registrar-Election Costs to Towns | 1,950 | 0 | 2,000 | 0 | (2,000) | -100.00% |
| Warren County Law Clerk Services | 34,302 | 33,609 | 30,320 | 35,406 | 5,086 | 16.77% |
| Economic Development Recoveries | 0 | 0 | 4,500 | 0 | (4,500) | -100.00% |
| Other Recovered Costs | 79,567 | 115,118 | 218,205 | 12,775 | (205,430) | -94.15% |
| Total Recovered Costs | 947,173 | 1,104,712 | 1,270,732 | 1,252,845 | (17,887) | -1.41% |
| Total Revenue From Local Sources | 80,351,333 | 82,690,865 | 77,441,750 | 84,507,103 | 7,065,353 | 9.12% |

GENERAL FUND REVENUES

| | FY 2023 Actual Revenues | FY 2024 Actual Revenues | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|-------------------------------------------------------------|-------------------------------|-------------------------------|------------------------------|------------------------------|---------------------------|--------------------------|
| <u>Intergovernmental Revenues:</u> | | | | | | |
| <i>Revenue from the Commonwealth:</i> | | | | | | |
| <u>Non-Categorical Aid:</u> | | | | | | |
| Rolling Stock | 34,675 | 35,116 | 35,000 | 39,000 | 4,000 | 11.43% |
| Motor Vehicle Carriers' Tax | 7,158 | 6,823 | 5,000 | 5,000 | 0 | 0.00% |
| Mobile Home Titling Tax | 33,817 | 13,839 | 20,000 | 20,000 | 0 | 0.00% |
| Motor Vehicle Rental Tax | 22,958 | 16,097 | 14,000 | 15,000 | 1,000 | 7.14% |
| State Recordation Tax | 160,666 | 165,655 | 220,000 | 220,000 | 0 | 0.00% |
| Games of Skill Distribution | 0 | 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 | 0 | (15,950) | -100.00% |
| Total Commonwealth - Non-Categorical Aid | 3,907,103 | 3,885,359 | 3,957,779 | 3,946,829 | (10,950) | -0.28% |
| <u>Categorical Aid - Shared Expenses:</u> | | | | | | |
| Commonwealth's Attorney | 307,159 | 411,561 | 495,567 | 586,745 | 91,178 | 18.40% |
| Sheriff | 2,152,704 | 2,306,270 | 2,414,680 | 2,579,452 | 164,772 | 6.82% |
| Commissioner of Revenue | 176,560 | 180,830 | 194,655 | 196,069 | 1,414 | 0.73% |
| Treasurer | 214,112 | 228,593 | 244,670 | 234,466 | (10,204) | -4.17% |
| Registrar/Electoral Board | 82,163 | 125,028 | 113,822 | 118,202 | 4,380 | 3.85% |
| Clerk of the Circuit Court | 413,561 | 435,719 | 441,327 | 457,292 | 15,965 | 3.62% |
| Total Commonwealth - Categorical Aid | 3,346,259 | 3,688,002 | 3,904,721 | 4,172,226 | 267,505 | 6.85% |

GENERAL FUND REVENUES

| | FY 2023 Actual Revenues | FY 2024 Actual Revenues | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|-------------------------------------------------------|-------------------------------|-------------------------------|------------------------------|------------------------------|---------------------------|--------------------------|
| <u>Other Categorical Aid:</u> | | | | | | |
| Litter Control Grant | 30,116 | 39,453 | 31,000 | 31,000 | 0 | 0.00% |
| VJCCCA Grant | 28,569 | 34,956 | 31,204 | 33,504 | 2,300 | 7.37% |
| Victim-Witness Grant | 31,996 | 24,854 | 31,709 | 40,972 | 9,263 | 29.21% |
| VITA Grant - NG911 Offset | 197,237 | 69,020 | 46,000 | 0 | (46,000) | -100.00% |
| PSAP Grant Program - ECC | 0 | 0 | 9,000 | 9,000 | 0 | 0.00% |
| Wireless E-911 Grant | 163,654 | 182,387 | 160,000 | 160,000 | 0 | 0.00% |
| Four for Life Grant | 0 | 202,341 | 51,215 | 50,786 | (429) | -0.84% |
| Fire Programs Fund | 109,915 | 115,830 | 115,830 | 131,844 | 16,014 | 13.83% |
| RSAF Grant | 0 | 132,005 | 207,500 | 0 | (207,500) | -100.00% |
| VTCW Grant | 0 | 0 | 35,000 | 20,000 | (15,000) | -42.86% |
| Commission for the Arts | 5,100 | 1,138 | 4,500 | 4,500 | 0 | 0.00% |
| Extradition of Prisoners | 1,182 | 644 | 5,000 | 4,500 | -500 | -10.00% |
| Rent - Health Department | 0 | 7,200 | 0 | 0 | 0 | 0.00% |
| Records Preservation Grant | 0 | 63,826 | 0 | 17,800 | 17,800 | 100.00% |
| CDBG - Pass Through Grant | -16,213 | 0 | 0 | 0 | 0 | 0.00% |
| VTC - ARPA Funds | 0 | 0 | 3,000 | 0 | (3,000) | 0.00% |
| DHCD VATI Broadband Grant | 0 | 1,577,744 | 0 | 0 | 0 | 0.00% |
| VA Outdoors Foundation Grant | 0 | 300,000 | 0 | 0 | 0 | 0.00% |
| Other Categorical Aid | 212,058 | 167,389 | 208,440 | 8,500 | (199,940) | -95.92% |
| Total Commonwealth - Other Categorical Aid | 763,614 | 2,918,787 | 939,398 | 512,406 | (426,992) | -45.45% |
| Total Revenue From the Commonwealth | 8,016,976 | 10,492,148 | 8,801,898 | 8,631,461 | (170,437) | -1.94% |

GENERAL FUND REVENUES

| | FY 2023 Actual Revenues | FY 2024 Actual Revenues | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|-----------------------------------------------|-------------------------------|-------------------------------|------------------------------|------------------------------|---------------------------|--------------------------|
| Federal Revenues: | | | | | | |
| <u>Non-Categorical Aid:</u> | | | | | | |
| CARES Act | 0 | 0 | 0 | 0 | 0 | 0.00% |
| CARES Act - Relief | 0 | 0 | 0 | 0 | 0 | 0.00% |
| ARPA Funding | 1,158,995 | 4,735,530 | 0 | 0 | 0 | 0.00% |
| Payments in Lieu of Taxes | 235,240 | 250,187 | 223,000 | 252,852 | 29,852 | 13.39% |
| Total Federal - Non-Categorical Aid | 1,394,235 | 4,985,717 | 223,000 | 252,852 | 29,852 | 13.39% |
| <u>Categorical Aid:</u> | | | | | | |
| DMV Ground Transportation Safety Grant | 5,903 | 18,055 | 13,300 | 23,000 | 9,700 | 72.93% |
| U.S. Forest Service Patrol | 3,212 | 3,350 | 5,280 | 5,280 | 0 | 0.00% |
| Bulletproof Vest Grant | 4,469 | 2,031 | 17,738 | 17,738 | 0 | 0.00% |
| Local Emergency Management Performance Grants | 18,329 | 24,861 | 23,509 | 23,509 | 0 | 0.00% |
| Victim-Witness Grant | 0 | 57,934 | 66,590 | 64,276 | (2,314) | -3.47% |
| CARES & ARPA - Utility Relief Pass Through | 9,224 | 0 | 0 | 0 | 0 | 0.00% |
| ARPA DCJS Law Enforcement Grant | 0 | 336,922 | 0 | 0 | 0 | 0.00% |
| ARPA VA Tourism Grant | 0 | 96,936 | 0 | 0 | 0 | 0.00% |
| Project Lifesaver | 1,575 | 460 | 5,392 | 5,392 | 0 | 0.00% |
| EPA Brownfields Grant | 0 | 53,489 | 250,000 | 0 | (250,000) | -100.00% |
| Triad Grant | 660 | 2,150 | 0 | 0 | 0 | 0.00% |
| Federal Asset Sharing Program | 74,659 | 50,296 | 0 | 58,500 | 58,500 | 100.00% |
| VATI Broadband Grant | 0 | 4,892,909 | 0 | 0 | 0 | 0.00% |
| CALEA Grant | 0 | 0 | 0 | 72,360 | 72,360 | 100.00% |
| Other Categorical Aid | 144,592 | 5,974 | 68,327 | 0 | (68,327) | -100.00% |
| Total Federal - Categorical Aid | 262,622 | 5,545,366 | 450,136 | 270,055 | (180,081) | -40.01% |

GENERAL FUND REVENUES

| | FY 2023 Actual Revenues | FY 2024 Actual Revenues | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|----------------------------------------------------------|-------------------------------|-------------------------------|------------------------------|------------------------------|---------------------------|--------------------------|
| Total Revenue from the Federal Government | 1,656,857 | 10,531,083 | 673,136 | 522,907 | (150,229) | -22.32% |
| Total Intergovernmental Revenue | 9,673,833 | 21,023,231 | 9,475,034 | 9,154,368 | (320,666) | -3.38% |
| Other Financing Sources: | | | | | | |
| <u>Non-Revenue Receipts:</u> | | | | | | |
| Debt Service Interest Subsidy | 570,807 | 455,141 | 547,000 | 455,150 | (91,850) | -16.79% |
| Bond Proceeds (County & Schools CIP/fleet) | 676,322 | 0 | 5,000,000 | 4,349,644 | (650,356) | 0.00% |
| Proceeds from Indebtedness (Major CIP) | 0 | 678,875 | 0 | 0 | 0 | 100.00% |
| Proceeds from Sale of Property/Asset | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Other Financing Sources/Leases | 0 | 25,490 | 0 | 0 | 0 | 0.00% |
| Insurance Recoveries | 0 | (347) | 0 | 0 | 0 | 0.00% |
| Transfers from Law Library Fund | 0 | 1,289 | 0 | 0 | 0 | 0.00% |
| Restricted Fund Balance | 0 | 0 | 0 | 90,000 | 90,000 | 100.00% |
| Unassigned Fund Balance | 0 | 0 | 5,011,301 | 5,964,215 | 952,914 | 19.02% |
| Total Non-Revenue Receipts | 1,247,130 | 1,160,448 | 10,558,301 | 10,859,009 | 300,708 | 2.85% |
| Total Other Financing Sources | 1,247,130 | 1,160,448 | 10,558,301 | 10,859,009 | 300,708 | 2.85% |
| TOTAL GENERAL FUND REVENUES: | 91,272,295 | 104,874,544 | 97,475,085 | 104,520,480 | 7,045,395 | 7.23% |

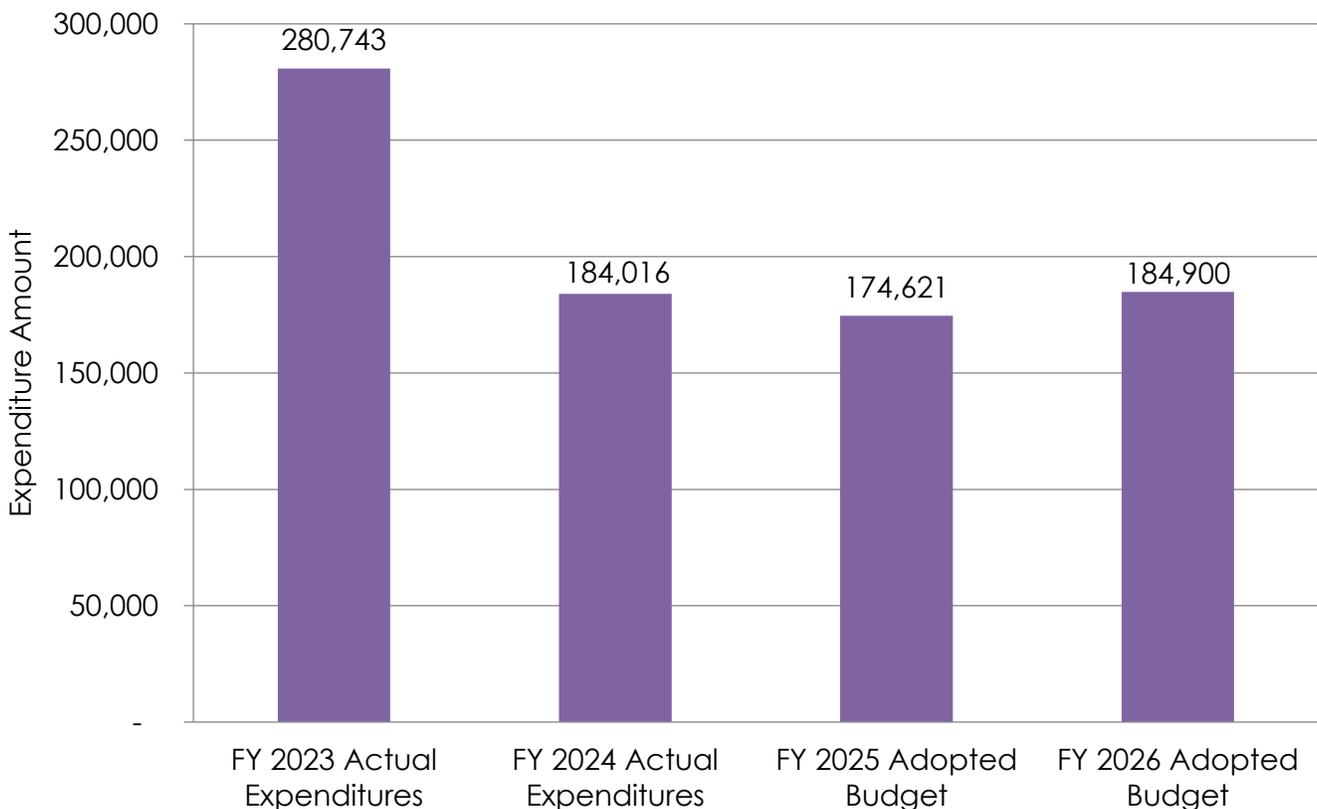
BOARD OF SUPERVISORS

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, Chairman, *District 1*
Mr. David Ferguson, *District 3*
Mr. Dennis Morris, Vice 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 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 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 | 4,634 | 4,566 | 4,888 | 4,888 | 0 | 0.00% |
| 4-100-11010-2310 | Hospitalization Insurance | 23,858 | 31,250 | 23,786 | 23,786 | 0 | 0.00% |
| 4-100-11010-2710 | Line of Duty Act | 82,911 | 0 | 0 | 0 | 0 | 0.00% |

Contractual Services:

| | | | | | | | |
|------------------|-------------------------------------------|--------|--------|--------|--------|---|-------|
| 4-100-11010-3110 | Professional Services-New Hire Screenings | 5,095 | 0 | 0 | 0 | 0 | 0.00% |
| 4-100-11010-3150 | Professional Services | 9,500 | 675 | 7,500 | 7,500 | 0 | 0.00% |
| 4-100-11010-3180 | Contractual Services | 325 | 0 | 1,000 | 1,000 | 0 | 0.00% |
| 4-100-11010-3190 | Codifying Ordinances | 5,827 | 8,215 | 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 | 13,373 | 15,781 | 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 | 26,150 | 20,250 | 16,150 | 22,250 | 6,100 | 37.77% |
| 4-100-11010-5308 | General Liability Insurance | 19,002 | 19,314 | 18,697 | 19,276 | 579 | 3.10% |
| 4-100-11010-5510 | Mileage | 1,567 | 0 | 1,500 | 1,500 | 0 | 0.00% |

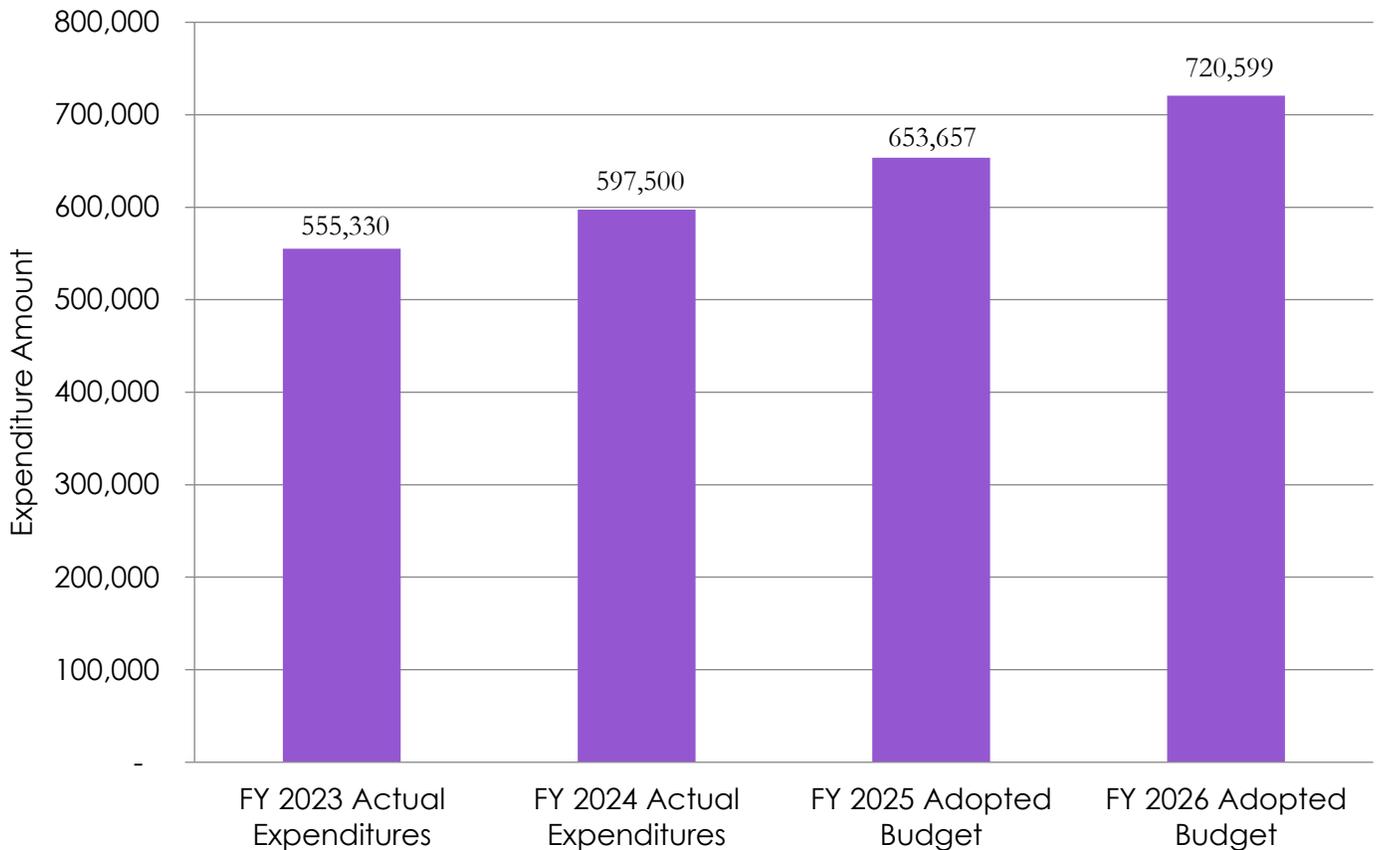
Board Of Supervisors, Continued

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|------------------------------------|-----------------------------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|
| 4-100-11010-5530 | Food & Lodging | 1,700 | 3,383 | 3,500 | 5,000 | 1,500 | 42.86% |
| 4-100-11010-5540 | Convention, Training, & Education | 9,450 | 1,750 | 2,500 | 2,500 | 0 | 0.00% |
| 4-100-11010-5810 | Dues & Association Membership | 11,171 | 11,101 | 11,000 | 11,000 | 0 | 0.00% |
| 4-100-11010-5850 | Miscellaneous Fees | 0 | 1,600 | 0 | 0 | 0 | 0.00% |
| Materials and Supplies: | | | | | | | |
| 4-100-11010-6001 | Office Supplies | 372 | 489 | 400 | 500 | 100 | 25.00% |
| 4-100-11010-6002 | Food Supplies | 774 | 705 | 500 | 2,000 | 1,500 | 300.00% |
| 4-100-11010-6004 | New Hire Screenings | 0 | 183 | 0 | 0 | 0 | 0.00% |
| 4-100-11010-6014 | Operating Supplies | 1,135 | 853 | 2,000 | 2,500 | 500 | 25.00% |
| Capital Outlay: | | | | | | | |
| 4-100-11010-8207 | EDP Equipment | 0 | 0 | 0 | 0 | 0 | 0.00% |
| TOTAL BOARD OF SUPERVISORS: | | 280,744 | 184,016 | 174,621 | 184,900 | 10,279 | 5.89% |

COUNTY ADMINISTRATION

The Office of County Administration includes the County Administrator, Deputy 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 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|----------------|--------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|
|----------------|--------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|

COUNTY ADMINISTRATION (12100):

Salaries & Wages:

| | | | | | | | |
|------------------|----------------------------|---------|---------|---------|---------|--------|-------|
| 4-100-12100-1100 | Salaries & Wages – Regular | 386,474 | 398,946 | 420,137 | 441,144 | 21,007 | 5.00% |
| 4-100-12100-1300 | Salaries & Wages-Part-Time | 0 | 9,364 | 0 | 0 | 0 | 0.00% |

Employee Benefits:

| | | | | | | | |
|------------------|-------------------------------------|--------|--------|--------|--------|---------|--------|
| 4-100-12100-2100 | FICA/Medicare - Employer | 28,484 | 29,615 | 32,141 | 33,748 | 1,607 | 5.00% |
| 4-100-12100-2210 | Virginia Retirement System | 44,947 | 47,207 | 48,189 | 50,600 | 2,411 | 5.00% |
| 4-100-12100-2215 | Hybrid STD/LTD Premium | 0 | 21 | 0 | 0 | 0 | 0.00% |
| 4-100-12100-2225 | Deferred Compensation | 4,800 | 4,800 | 4,800 | 4,800 | 0 | 0.00% |
| 4-100-12100-2310 | Hospitalization Insurance | 52,871 | 62,976 | 63,552 | 62,248 | (1,304) | -2.05% |
| 4-100-12100-2311 | Health Savings Account Contribution | 0 | 0 | 0 | 1,500 | 1,500 | 0.00% |
| 4-100-12100-2400 | Group Life Insurance | 2,087 | 2,192 | 2,269 | 2,383 | 114 | 5.02% |
| 4-100-12100-2500 | VRS Health Insurance Credit | 232 | 244 | 252 | 265 | 13 | 5.16% |
| 4-100-12100-2600 | Unemployment Insurance | 42 | 32 | 462 | 486 | 24 | 5.19% |
| 4-100-12100-2700 | Workers' Compensation Insurance | 214 | 259 | 247 | 256 | 9 | 3.66% |

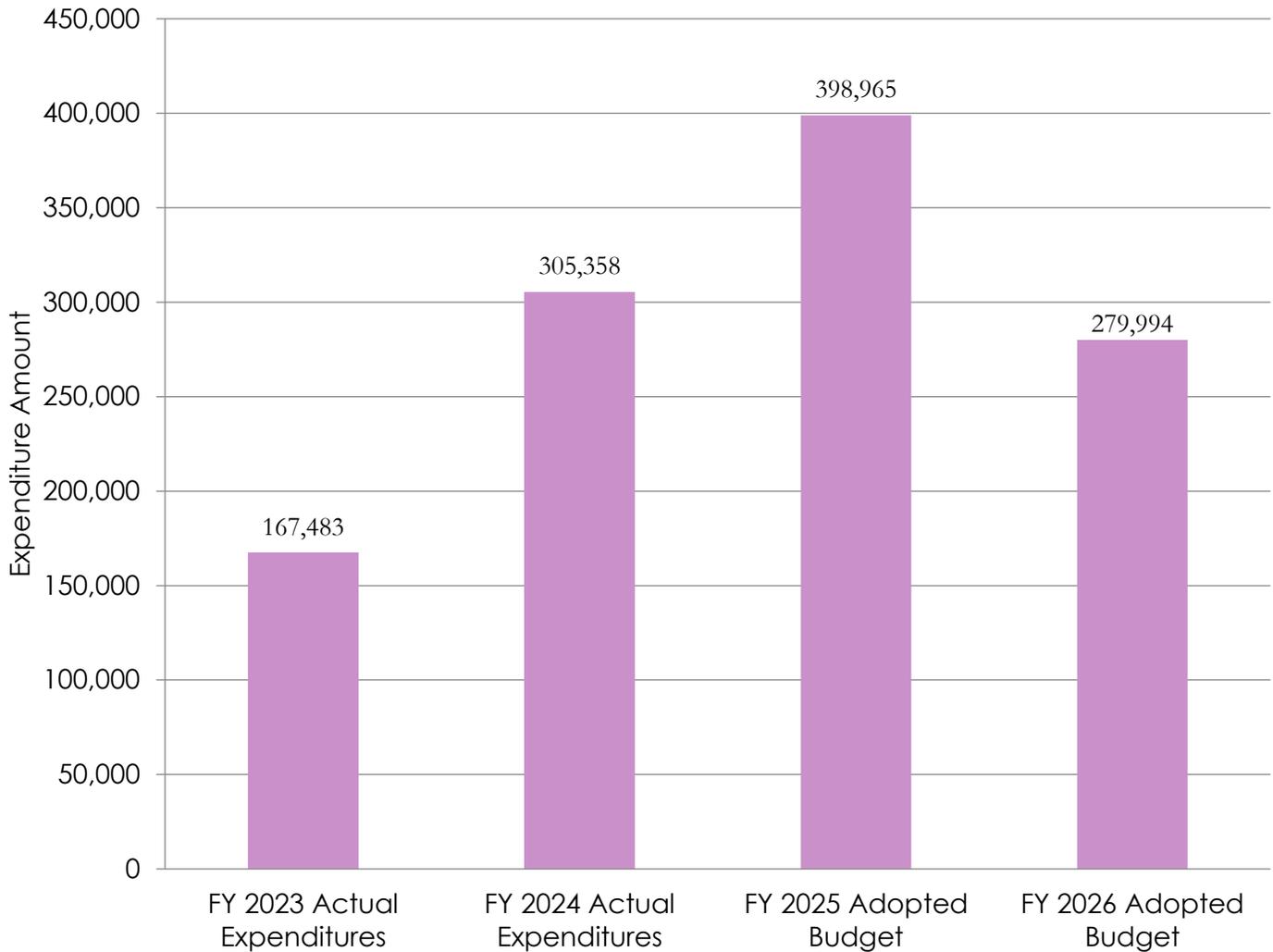
County Administration, Continued

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|-------------------------------------|-----------------------------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|
| Contractual Services: | | | | | | | |
| 4-100-12100-3150 | Professional Services | 0 | 0 | 10,000 | 40,000 | 30,000 | 300% |
| 4-100-12100-3310 | Repairs & Maintenance | 711 | 0 | 500 | 500 | 0 | 0% |
| 4-100-12100-3320 | Maintenance & Service Contract | 13,472 | 17,637 | 39,500 | 41,000 | 1,500 | 4% |
| 4-100-12100-3500 | Printing | 0 | 0 | 1,500 | 1,500 | 0 | 0% |
| 4-100-12100-3600 | Advertising | 524 | 1,134 | 500 | 750 | 250 | 50% |
| 4-100-12100-5210 | Postal Service | 697 | 1,857 | 1,600 | 1,000 | (600) | -38% |
| 4-100-12100-5230 | Telecommunications | 2,624 | 2,283 | 3,000 | 3,000 | 0 | 0% |
| 4-100-12100-5305 | Auto Insurance | 509 | 519 | 0 | 0 | 0 | 0% |
| 4-100-12100-5309 | Equipment Insurance | 2,322 | 2,322 | 2,258 | 2,369 | 111 | 5% |
| 4-100-12100-5510 | Mileage | 458 | 380 | 750 | 750 | 0 | 0% |
| 4-100-12100-5530 | Food & Lodging | 1,572 | 3,456 | 4,500 | 4,500 | 0 | 0% |
| 4-100-12100-5540 | Convention, Training, & Education | 3,563 | 2,661 | 5,000 | 15,500 | 10,500 | 210% |
| 4-100-12100-5810 | Dues & Association Membership | 3,814 | 3,186 | 5,000 | 5,000 | 0 | 0% |
| 4-100-12100-6001 | Office Supplies | 4,673 | 3,454 | 6,500 | 6,000 | (500) | -8% |
| 4-100-12100-6009 | Repairs & Maintenance | 0 | 0 | 200 | 200 | 0 | 0% |
| 4-100-12100-6012 | Books and Subscriptions | 240 | 841 | 600 | 600 | 0 | 0% |
| 4-100-12100-6014 | Operating Supplies | 0 | 0 | 200 | 500 | 300 | 150% |
| Capital Outlay: | | | | | | | |
| 4-100-12100-8202 | Furniture & Fixtures | 0 | 2,115 | 0 | 0 | 0 | 0% |
| TOTAL COUNTY ADMINISTRATION: | | 555,330 | 597,500 | 653,657 | 720,599 | 66,942 | 10.24% |

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



Human Resources Expenditures

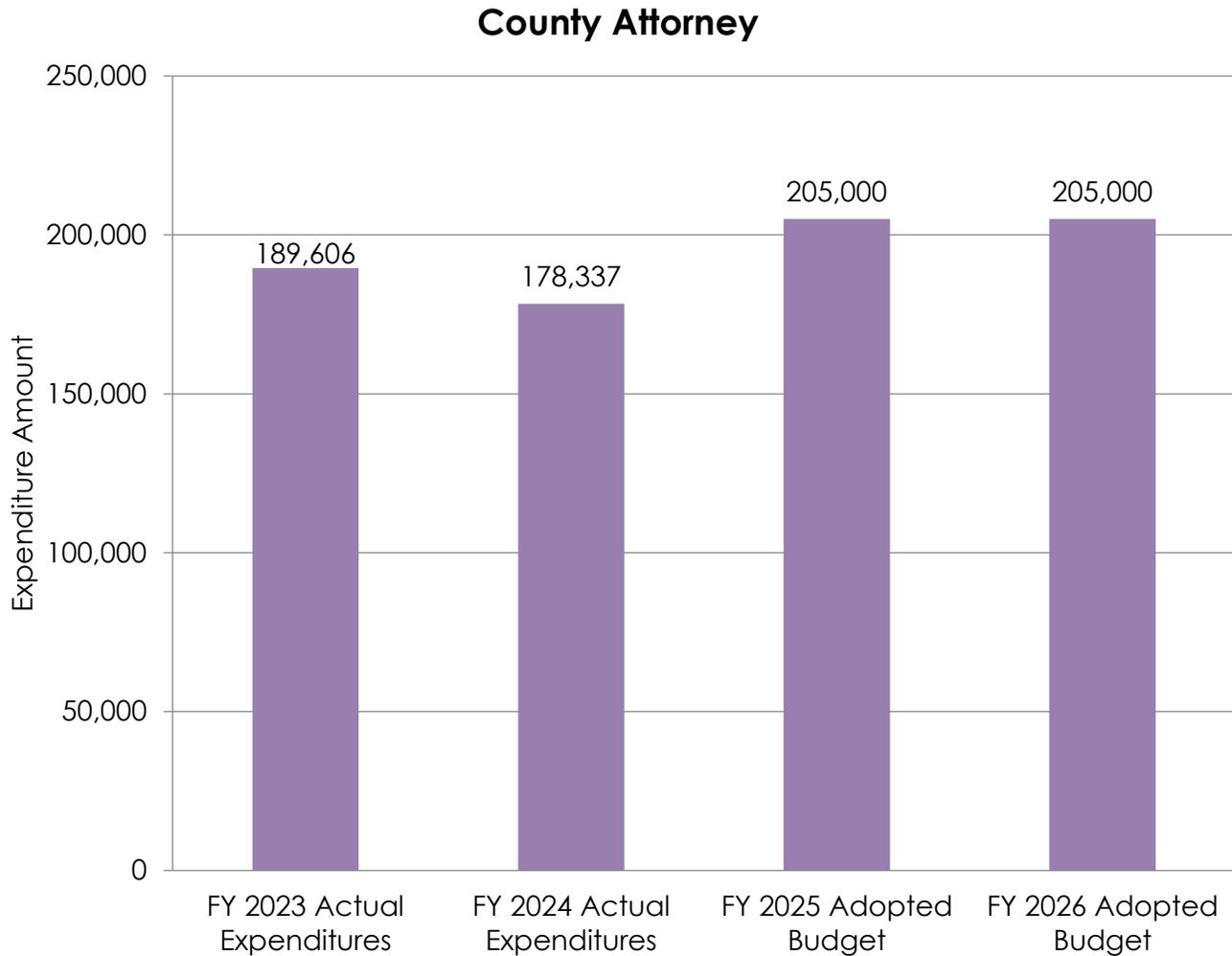
| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|---------------------------------|-----------------------------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|
| HUMAN RESOURCES (12110): | | | | | | | |
| Salaries & Wages: | | | | | | | |
| 4-100-12110-1100 | Salaries & Wages – Regular | 78,945 | 161,513 | 167,728 | 177,445 | 9,717 | 5.79% |
| Employee Benefits: | | | | | | | |
| 4-100-12110-2100 | FICA/Medicare - Employer | 5,688 | 11,686 | 12,831 | 13,573 | 742 | 5.78% |
| 4-100-12110-2210 | Virginia Retirement System | 8,238 | 18,784 | 19,612 | 20,351 | 739 | 3.77% |
| 4-100-12110-2215 | Hybrid STD/LTD Premium | 0 | 237 | 260 | 282 | 22 | 8.46% |
| 4-100-12110-2310 | Hospitalization Insurance | 14,714 | 25,423 | 25,320 | 29,185 | 3,865 | 15.26% |
| 4-100-12110-2311 | Health Savings Plan Contributions | 0 | 3,000 | 3,000 | 1,500 | (1,500) | -50.00% |
| 4-100-12110-2312 | Health Savings Account Fees | 0 | 1 | 0 | 42 | 42 | 100.00% |
| 4-100-12110-2400 | Group Life Insurance | 383 | 872 | 905 | 960 | 55 | 6.08% |
| 4-100-12110-2500 | VRS Health Insurance Credit | 43 | 97 | 101 | 107 | 6 | 5.94% |
| 4-100-12110-2600 | Unemployment Insurance | 37 | 26 | 184 | 196 | 12 | 6.52% |
| 4-100-12110-2700 | Workers' Compensation Insurance | 55 | 53 | 51 | 53 | 2 | 3.70% |
| 4-100-12110-2401 | Line of Duty Act | 0 | 73,978 | 84,938 | 0 | (84,938) | -100.00% |

Human Resources, Continued

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|-------------------------------|--------------------------------------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|
| Contractual Services: | | | | | | | |
| 4-100-12110-3110 | Professional Services- New Hire Screens | 0 | 5,840 | 0 | 6,000 | 6,000 | 100.00% |
| 4-100-12110-3130 | Professional Services | 50,856 | -3,140 | 10,000 | 10,000 | 0 | 0.00% |
| 4-100-12110-3320 | Maintenance & Service Contract | 880 | 3,635 | 50,000 | 0 | (50,000) | -100.00% |
| 4-100-12110-3500 | Printing | 0 | 0 | 1,000 | 1,000 | 0 | 0.00% |
| 4-100-12110-3600 | Advertising | 168 | 898 | 8,000 | 8,000 | 0 | 0.00% |
| 4-100-12110-5210 | Postal Service | 129 | 199 | 1,000 | 1,000 | 0 | 0.00% |
| 4-100-12110-5230 | Telecommunications | 57 | 233 | 1,000 | 1,000 | 0 | 0.00% |
| 4-100-12110-5510 | Mileage | 0 | 203 | 500 | 500 | 0 | 0.00% |
| 4-100-12110-5530 | Food & Lodging | 0 | 0 | 1,000 | 1,000 | 0 | 0.00% |
| 4-100-12110-5540 | Convention, Training, & Education | 0 | 499 | 1,000 | 1,000 | 0 | 0.00% |
| 4-100-12110-5810 | Dues & Association Membership | 374 | 764 | 2,000 | 2,000 | 0 | 0.00% |
| 4-100-12110-6001 | Office Supplies | 0 | 0 | 0 | 200 | 200 | 100.00% |
| 4-100-12110-6011 | Uniforms & Apparel | 0 | 0 | 0 | 200 | 200 | 100.00% |
| 4-100-12110-6012 | Books and Subscriptions | 0 | 0 | 1,535 | 100 | (1,435) | -93.49% |
| 4-100-12110-6014 | Operating Supplies | 1,368 | 0 | 1,000 | 1,000 | 0 | 0.00% |
| Capital Outlay: | | | | | | | |
| 4-100-12110-8202 | Furniture & Fixtures | 3,877 | 205 | 4,500 | 2,000 | (2,500) | -55.56% |
| TOTAL HUMAN RESOURCES: | | 167,483 | 305,358 | 398,965 | 279,994 | (118,971) | -29.82% |

COUNTY ATTORNEY

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

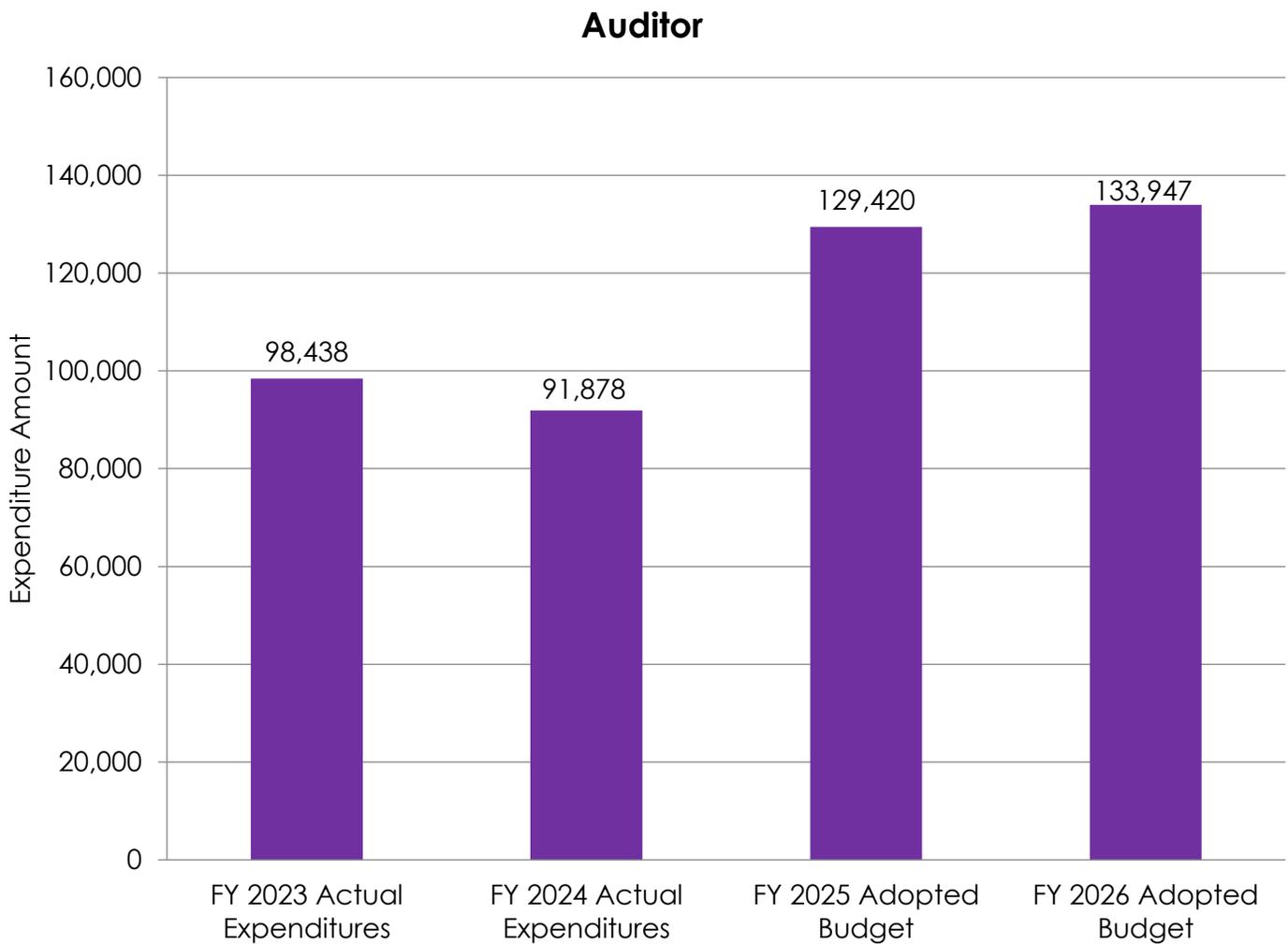


County Attorney Expenditures

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|----------------------------------------|-----------------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|
| <u>COUNTY ATTORNEY (12200):</u> | | | | | | | |
| Professional Services: | | | | | | | |
| 4-100-12200-3150 | Professional Services | 189,606 | 178,337 | 205,000 | 205,000 | 0 | 0.00% |
| TOTAL COUNTY ATTORNEY: | | 189,606 | 178,337 | 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.



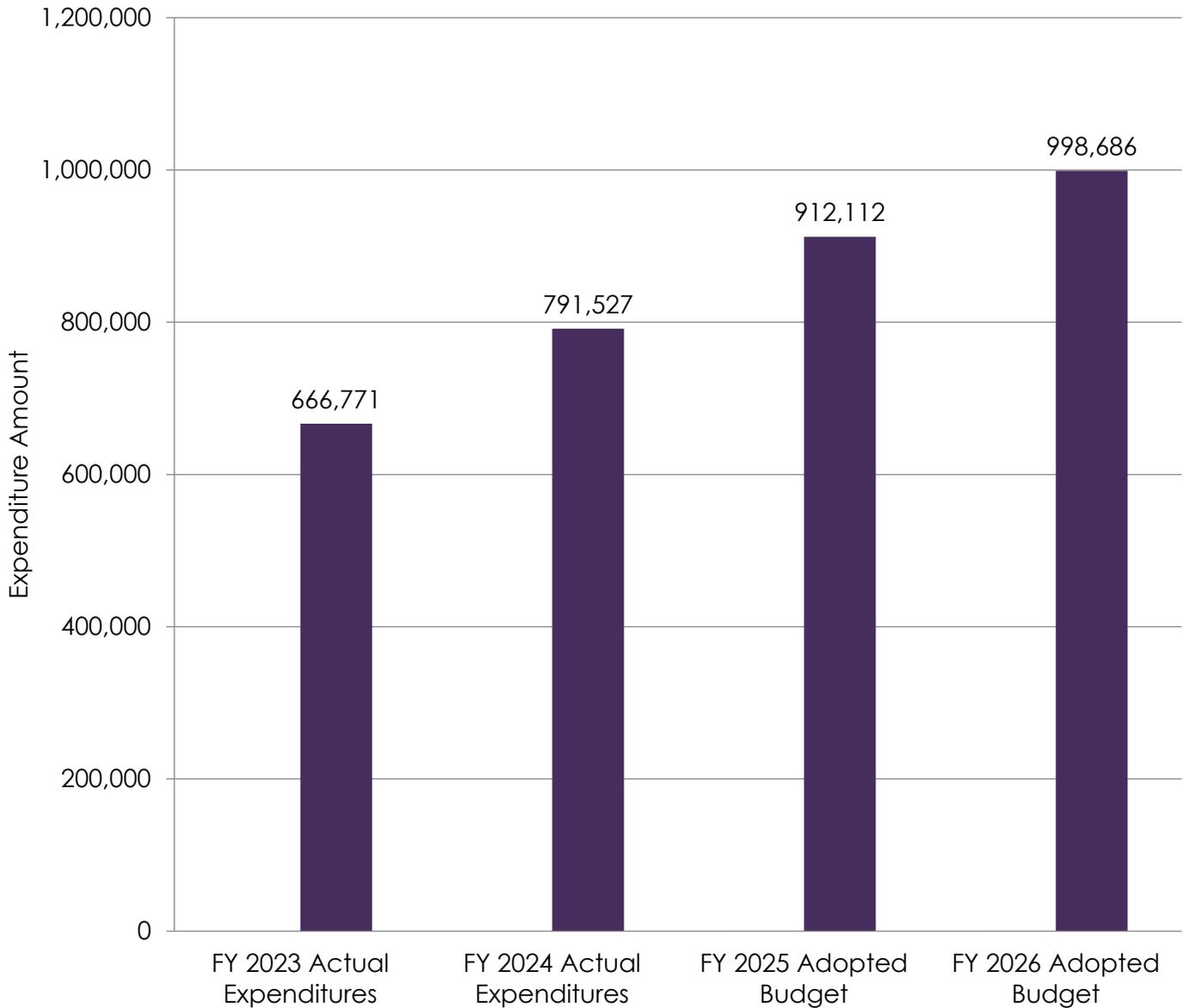
Auditor Expenditures

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|-------------------------------|------------------------------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|
| AUDITOR (12240): | | | | | | | |
| Professional Services: | | | | | | | |
| 4-100-12240-3120 | Professional Services (Audit) | 55,750 | 58,600 | 86,520 | 89,980 | 3,460 | 4.00% |
| 4-100-12240-3121 | Professional Services (Accounting) | 38,488 | 29,078 | 36,000 | 36,360 | 360 | 1.00% |
| 4-100-12240-3160 | Professional Services (Actuarial) | 4,200 | 4,200 | 6,900 | 7,607 | 707 | 10.25% |
| TOTAL AUDITOR: | | 98,438 | 91,878 | 129,420 | 133,947 | 4,527 | 3.50% |

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 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|-----------------------------------------|------------------------------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|
| COMMISSIONER OF REVENUE (12310): | | | | | | | |
| Salaries & Wages: | | | | | | | |
| 4-100-12310-1100 | Salaries & Wages – Regular | 472,957 | 474,595 | 513,225 | 556,357 | 43,132 | 8.40% |
| Employee Benefits: | | | | | | | |
| 4-100-12310-2100 | FICA/Medicare - Employer Virginia | 34,414 | 35,086 | 39,262 | 42,562 | 3,300 | 8.41% |
| 4-100-12310-2210 | Retirement System (VRS) | 54,996 | 55,153 | 58,861 | 63,816 | 4,955 | 8.42% |
| 4-100-12310-2215 | VRS Hybrid Premium | 0 | 62 | 263 | 428 | 165 | 62.74% |
| 4-100-12310-2310 | Hospitalization Insurance | 80,765 | 91,176 | 100,296 | 117,307 | 17,011 | 16.96% |
| 4-100-12310-2400 | Group Life Insurance | 2,553 | 2,561 | 2,772 | 3,006 | 234 | 8.44% |
| 4-100-12310-2500 | Health Insurance Credit | 0 | 0 | 0 | 335 | 335 | 100.00% |
| 4-100-12310-2600 | Unemployment Insurance | 93 | 66 | 565 | 613 | 48 | 8.50% |
| 4-100-12310-2700 | Workers' Compensation Insurance | 250 | 432 | 260 | 412 | 152 | 58.46% |
| 4-100-12310-2900 | Accrued Annual & Sick Leave Payout | 0 | 10,665 | 7,265 | 13,175 | 5,910 | 81.35% |
| Contractual Services: | | | | | | | |
| 4-100-12310-3180 | Contractual Services | 95 | 0 | 0 | 0 | 0 | 0.00% |
| 4-100-12310-3310 | Repairs & Maintenance | 171 | 746 | 500 | 500 | 0 | 0.00% |
| 4-100-12310-3320 | Maintenance & Service Contract | 5,923 | 97,808 | 157,821 | 163,612 | 5,791 | 3.67% |
| 4-100-12310-3500 | Printing | 1,252 | 928 | 1,000 | 1,000 | 0 | 0.00% |
| 4-100-12310-3600 | Advertising | 0 | 0 | 300 | 300 | 0 | 0.00% |

Commissioner Of Revenue, Continued

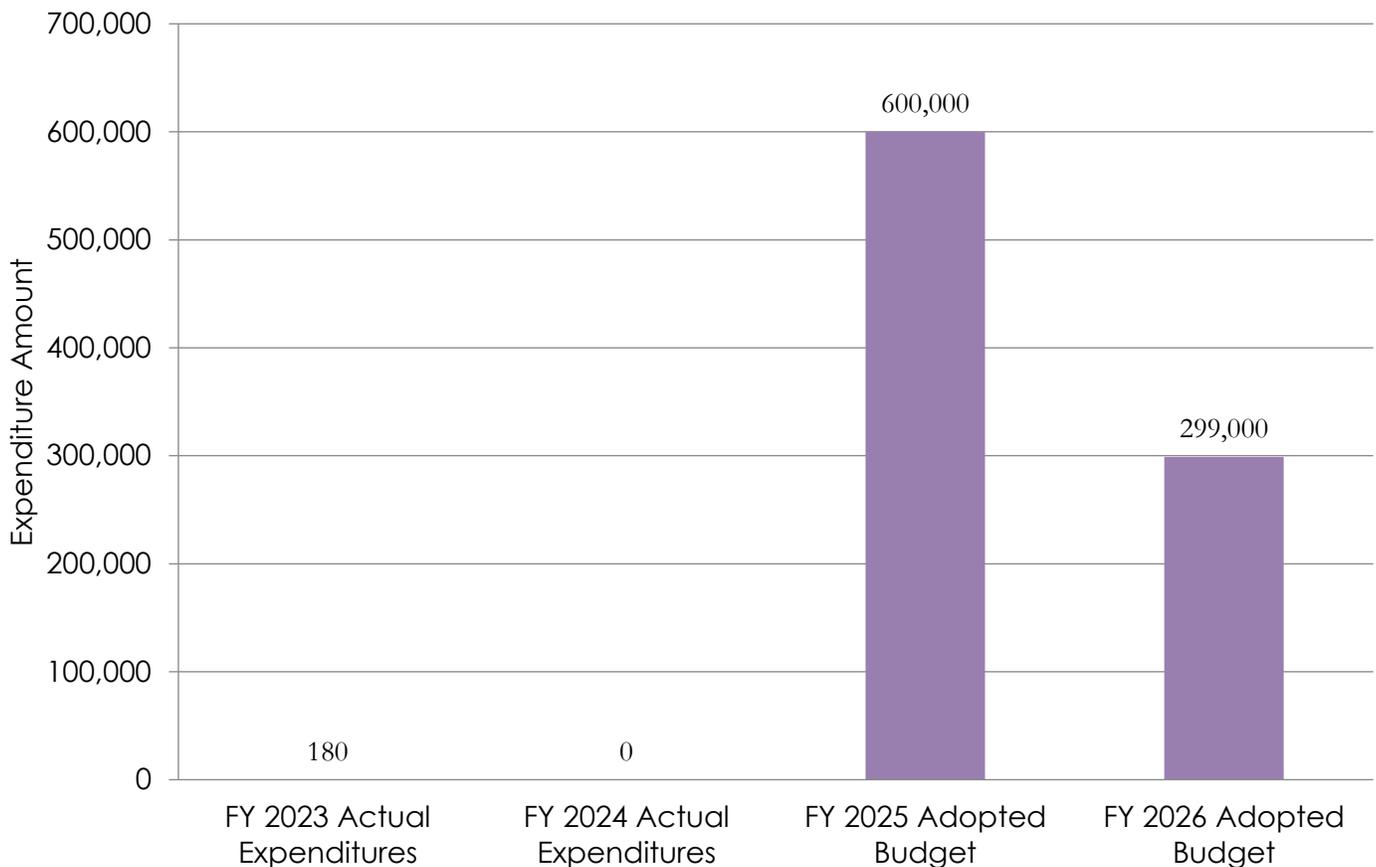
| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|---------------------------------------|-----------------------------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|
| Other Charges: | | | | | | | |
| 4-100-12310-5210 | Postal Service | 5,571 | 5,433 | 5,500 | 5,500 | 0 | 0.00% |
| 4-100-12310-5230 | Telecommunications | 608 | 912 | 1,000 | 1,000 | 0 | 0.00% |
| 4-100-12310-5305 | Auto Insurance | 1,017 | 1,557 | 1,122 | 2,163 | 1,041 | 92.78% |
| 4-100-12310-5510 | Mileage | 504 | 685 | 1,000 | 1,000 | 0 | 0.00% |
| 4-100-12310-5530 | Food & Lodging | 678 | 647 | 3,000 | 3,000 | 0 | 0.00% |
| 4-100-12310-5540 | Convention, Training, & Education | 2,045 | 3,339 | 3,000 | 3,000 | 0 | 0.00% |
| 4-100-12310-5810 | Dues & Association Membership | 1,190 | 995 | 1,500 | 1,500 | 0 | 0.00% |
| 4-100-12310-5897 | Credit Card Fees | 0 | 0 | 0 | 300 | 300 | 100.00% |
| Materials and Supplies: | | | | | | | |
| 4-100-12310-6001 | Office Supplies | 850 | 5,601 | 5,200 | 5,200 | 0 | 0.00% |
| 4-100-12310-6008 | Vehicles Supplies (Gas) | 839 | 875 | 2,000 | 3,500 | 1,500 | 75.00% |
| 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 | 500 | 500 | 100.00% |
| 4-100-12310-6012 | Books and Subscriptions | 0 | 1,032 | 2,500 | 1,600 | (900) | -36.00% |
| 4-100-12310-6014 | Operating Supplies | 0 | 0 | 400 | 500 | 100 | 25.00% |
| 4-100-12310-6031 | Cigarette Tax Stamps | 0 | 0 | 0 | 3,000 | 3,000 | 100.00% |
| Capital Outlay: | | | | | | | |
| 4-100-12310-8202 | Furniture & Fixtures | 0 | 1,173 | 2,500 | 2,500 | 0 | 0.00% |
| 4-100-12310-8105 | Motor Vehicles and Equipment | 0 | 0 | 0 | 0 | 0 | 100.00% |
| TOTAL COMMISSIONER OF REVENUE: | | 666,771 | 791,527 | 912,112 | 998,686 | 86,574 | 9.49% |

REASSESSMENT

The Reassessment budget accounts for the costs of the periodic general reassessment of real property. General reassessments of real property occur every four years as determined by the Board of Supervisors; however, in accordance with the *Code of Virginia*, general reassessments must occur no less frequently than a six-year interval for counties with a population of 50,000 or less. The process for Shenandoah County began in the FY2025 budget cycle.

Shenandoah County contracts with an independent firm to perform the reassessment. The assessment firm sends a notice to every property owner of record for any changes to the property that affect value adjustment as a result of the reassessment. Additionally, the assessment firm holds public forums on reassessment values which will begin in the summer of 2025 with new reassessed values becoming effective January 1st, 2026.

Reassessment



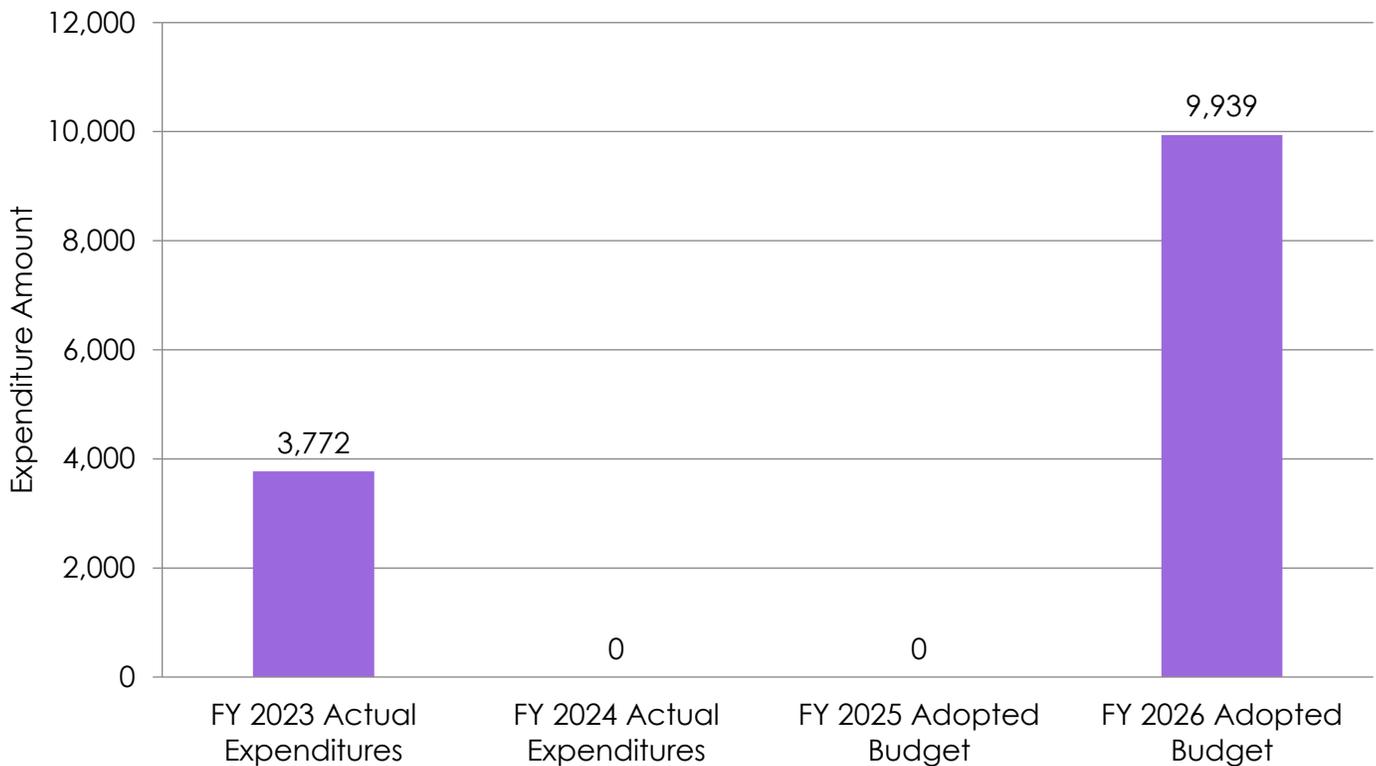
Reassessment Expenditures

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|------------------------------|-----------------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|
| REASSESSMENT (12320): | | | | | | | |
| Contractual Services: | | | | | | | |
| 4-100-12320-3167 | Professional Services | 0 | 0 | 600,000 | 299,000 | (301,000) | -50.17% |
| Other Charges: | | | | | | | |
| 4-100-12320-5230 | Telecommunications | 180 | 0 | 0 | 0 | 0 | 0.00% |
| TOTAL REASSESSMENT: | | 180 | 0 | 600,000 | 299,000 | (301,000) | -50.17% |

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

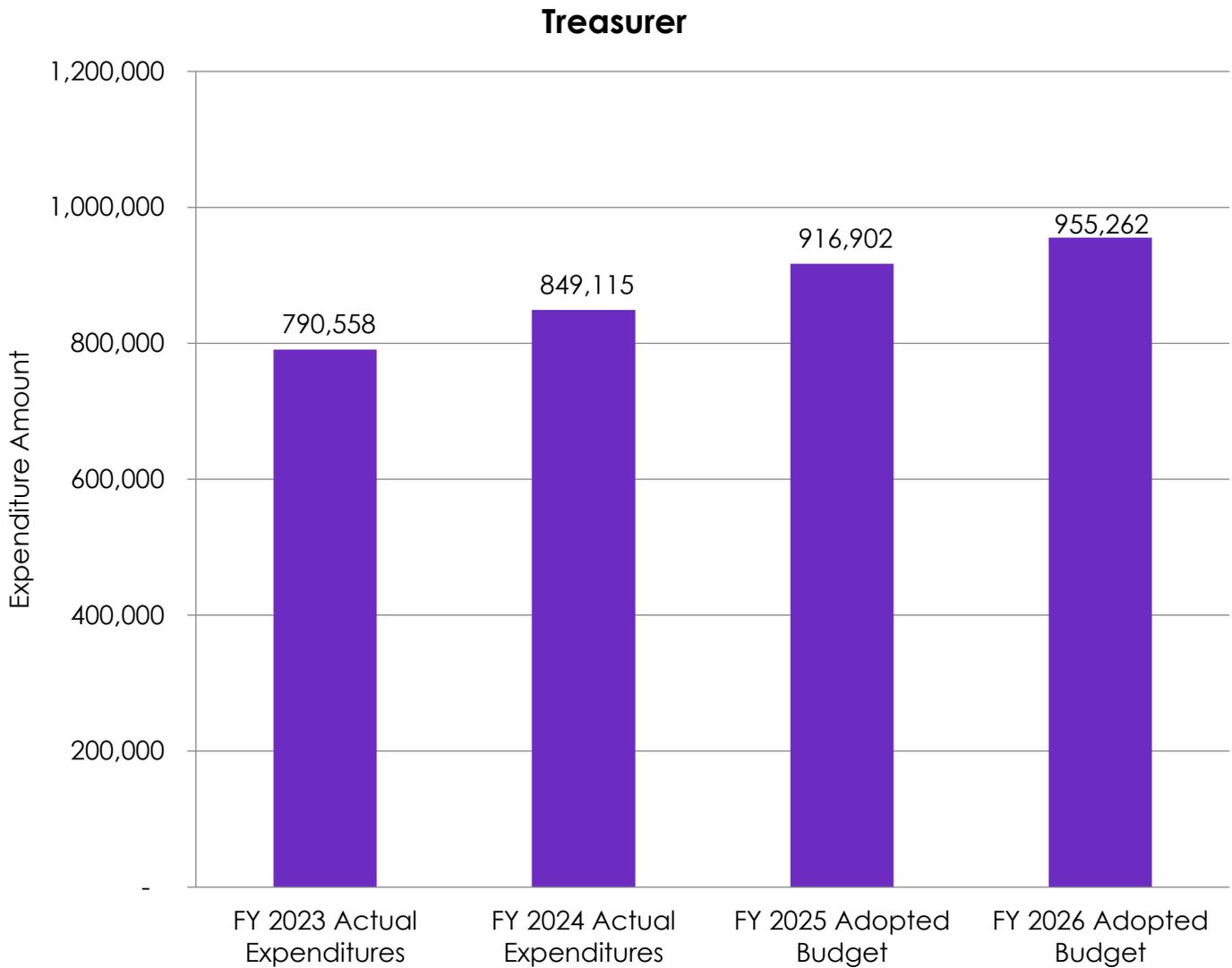


Board of Equalization Expenditures

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|---------------------------------------|------------------------------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|
| BOARD OF EQUALIZATION (12330): | | | | | | | |
| Salaries & Wages: | | | | | | | |
| 4-100-12330-1716 | Remuneration/Board of Equalization | 3,494 | 0 | 0 | 9,000 | 9,000 | 100.00% |
| Employee Benefits: | | | | | | | |
| 4-100-12330-2100 | FICA/Medicare - Employer | 267 | 0 | 0 | 689 | 689 | 100.00% |
| 4-100-12330-2600 | Unemployment Insurance | 3 | 0 | 0 | 50 | 50 | 100.00% |
| Other Charges: | | | | | | | |
| 4-100-12330-5210 | Postal Service | 7 | 0 | 0 | 100 | 100 | 100.00% |
| 4-100-12330-6001 | Office Supplies | 0 | 0 | 0 | 100 | 100 | 100.00% |
| TOTAL BOARD OF EQUALIZATION: | | 3,772 | 0 | 0 | 9,939 | 9,939 | 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 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|------------------------------|---------------------------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|
| TREASURER (12410): | | | | | | | |
| Salaries & Wages: | | | | | | | |
| 4-100-12410-1100 | Salaries & Wages – Regular | 353,772 | 388,635 | 403,591 | 411,143 | 7,552 | 1.87% |
| 4-100-12410-1300 | Salaries & Wages-Part-Time | 6,092 | 19,356 | 20,149 | 20,754 | 605 | 3.00% |
| Employee Benefits: | | | | | | | |
| 4-100-12410-2100 | FICA/Medicare - Employer | 27,108 | 30,827 | 32,416 | 33,031 | 615 | 1.90% |
| 4-100-12410-2210 | Virginia Retirement System | 41,080 | 45,198 | 46,287 | 47,159 | 872 | 1.88% |
| 4-100-12410-2215 | Hybrid Premium | 1,074 | 1,179 | 1,200 | 1,501 | 301 | 25.08% |
| 4-100-12410-2310 | Hospitalization Insurance | 62,196 | 67,657 | 68,293 | 66,679 | (1,614) | -2.36% |
| 4-100-12410-2400 | Group Life Insurance | 1,902 | 2,099 | 2,179 | 2,221 | 42 | 1.93% |
| 4-100-12310-2500 | Health Insurance Credit | 0 | 0 | 0 | 247 | 247 | 100.00% |
| 4-100-12410-2600 | Unemployment Insurance | 83 | 58 | 444 | 453 | 9 | 2.03% |
| 4-100-12410-2700 | Workers' Compensation Insurance | 213 | 240 | 229 | 238 | 9 | 3.78% |
| 4-100-12410-2900 | Accrued Annual & Sick Leave | 0 | 2,400 | 0 | 0 | 0 | 0.00% |
| Contractual Services: | | | | | | | |
| 4-100-12410-3180 | Contractual Services | 23,574 | 26,590 | 35,000 | 38,600 | 3,600 | 10.29% |
| 4-100-12410-3320 | Maintenance & Service Contract | 2,421 | 2,469 | 2,759 | 3,659 | 900 | 32.62% |

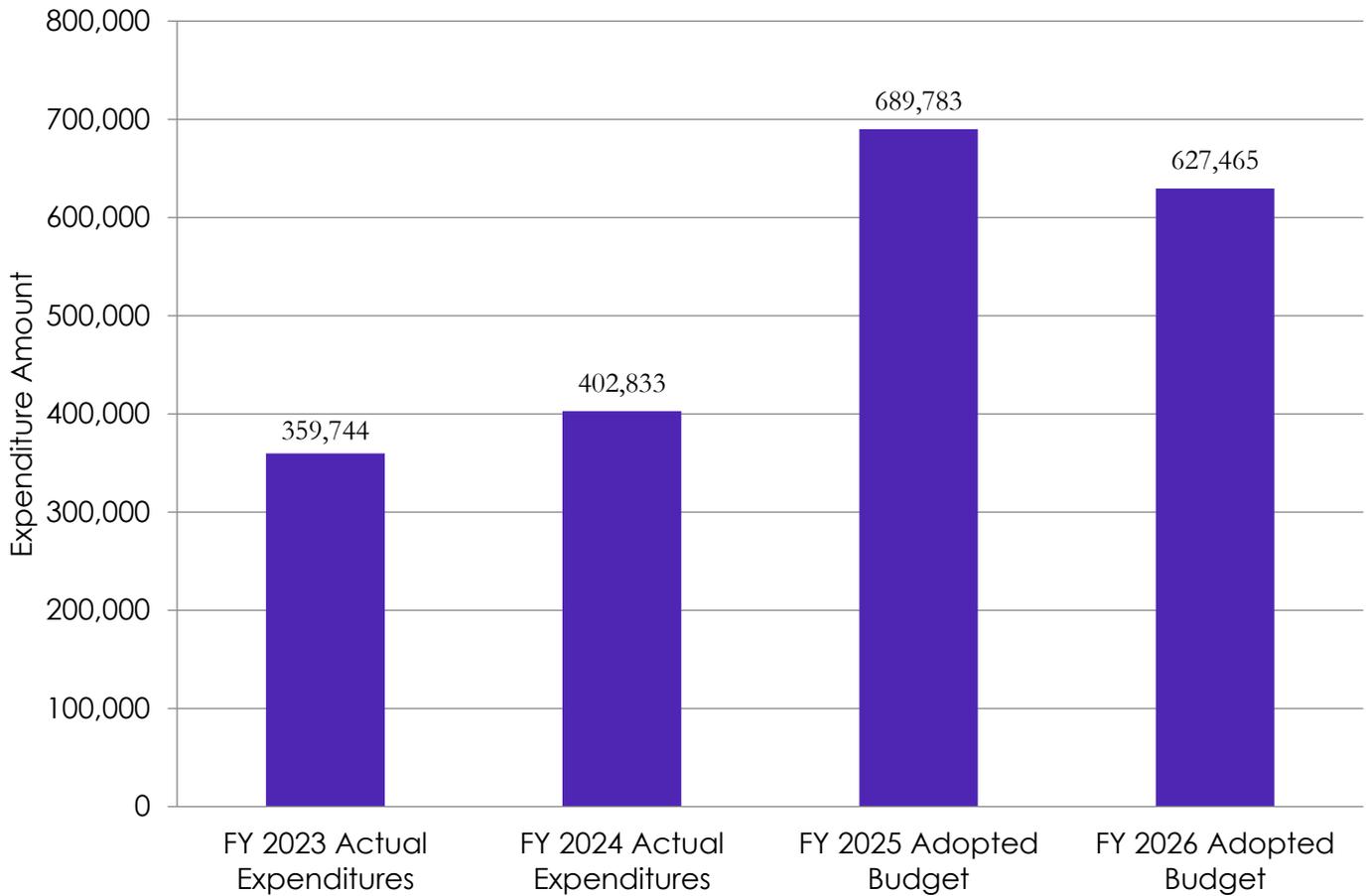
Treasurer, Continued

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|--------------------------------|-----------------------------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|
| Other Charges: | | | | | | | |
| 4-100-12410-5210 | Postal Service | 57,549 | 69,617 | 60,180 | 83,500 | 23,320 | 38.75% |
| 4-100-12410-5230 | Telecommunications | 655 | 702 | 1,000 | 1,000 | 0 | 0.00% |
| 4-100-12410-5510 | Mileage | 1,248 | 959 | 1,000 | 1,700 | 700 | 70.00% |
| 4-100-12410-5530 | Food & Lodging | 138 | 962 | 1,100 | 2,000 | 900 | 81.82% |
| 4-100-12410-5540 | Convention, Training, & Education | 2,600 | 1,690 | 2,700 | 3,000 | 300 | 11.11% |
| 4-100-12410-5810 | Dues & Association Membership | 1,545 | 1,495 | 1,850 | 1,850 | 0 | 0.00% |
| 4-100-12410-5897 | Bank Service Charges | 7,971 | 9,715 | 12,000 | 12,000 | 0 | 0.00% |
| Materials and Supplies: | | | | | | | |
| 4-100-12410-6001 | Office Supplies | 4,023 | 2,837 | 4,300 | 4,300 | 0 | 0.00% |
| 4-100-12410-6012 | Subscriptions | 225 | 225 | 225 | 227 | 2 | 0.89% |
| Capital Outlay: | | | | | | | |
| 4-100-12410-8202 | Furniture & Fixtures | 0 | 2,685 | 0 | 0 | 0 | 0.00% |
| Other Charges: | | | | | | | |
| 4-100-12410-5897-001 | Credit Card Convenience Fee | 195,089 | 171,520 | 220,000 | 220,000 | 0 | 0.00% |
| TOTAL TREASURER: | | 790,558 | 849,115 | 916,902 | 955,262 | 38,360 | 4.18% |

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) 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 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|----------------|--------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|
|----------------|--------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|

DEPARTMENT OF FINANCE (12440):

Salaries & Wages:

| | | | | | | | |
|------------------|-----------------------------|---------|---------|---------|---------|-------|-------|
| 4-100-12440-1100 | Salaries & Wages – Regular | 216,579 | 215,004 | 333,870 | 337,636 | 3,766 | 1.13% |
| 4-100-12440-1200 | Salaries & Wages – Overtime | 1,221 | 1,387 | 0 | 0 | 0 | 0.00% |

Employee Benefits:

| | | | | | | | |
|------------------|--------------------------------------------------------|--------|--------|--------|--------|-------|---------|
| 4-100-12440-2100 | FICA/Medicare - Employer | 16,064 | 16,331 | 25,541 | 25,830 | 289 | 1.13% |
| 4-100-12440-2210 | Virginia Retirement System | 25,153 | 25,179 | 38,295 | 38,727 | 432 | 1.13% |
| 4-100-12440-2215 | Hybrid STD/LTD Premium | 816 | 1,087 | 1,100 | 1,783 | 683 | 62.09% |
| 4-100-12440-2310 | Hospitalization Insurance | 38,204 | 38,571 | 58,020 | 59,372 | 1,352 | 2.33% |
| 4-100-12440-2311 | Health Savings Account Contribution | 0 | 250 | 0 | 1,500 | 1,500 | 100.00% |
| 4-100-12440-2400 | Group Life Insurance | 1,165 | 1,140 | 1,803 | 1,824 | 21 | 1.16% |
| 4-100-12440-2500 | VRS Health Insurance Credit | 68 | 60 | 200 | 203 | 3 | 1.50% |
| 4-100-12440-2600 | Unemployment Insurance Workers' Compensation Insurance | 67 | 43 | 367 | 372 | 5 | 1.36% |
| 4-100-12440-2700 | Education - Tuition Assistance | 160 | 145 | 137 | 143 | 6 | 4.11% |
| 4-100-12440-2820 | Accrued Annual & Sick Leave Payout | 0 | 0 | 3,000 | 3,000 | 0 | 0.00% |
| 4-100-12440-2900 | | 0 | 4,508 | 0 | 0 | 0 | 0.00% |

Contractual Services:

| | | | | | | | |
|------------------|-----------------------------|---|--------|--------|--------|--------|--------|
| 4-100-12440-3130 | Financial Advisory Services | 0 | 16,360 | 35,000 | 45,000 | 10,000 | 28.57% |
|------------------|-----------------------------|---|--------|--------|--------|--------|--------|

GENERAL GOVERNMENT ADMINISTRATION
GENERAL FUND

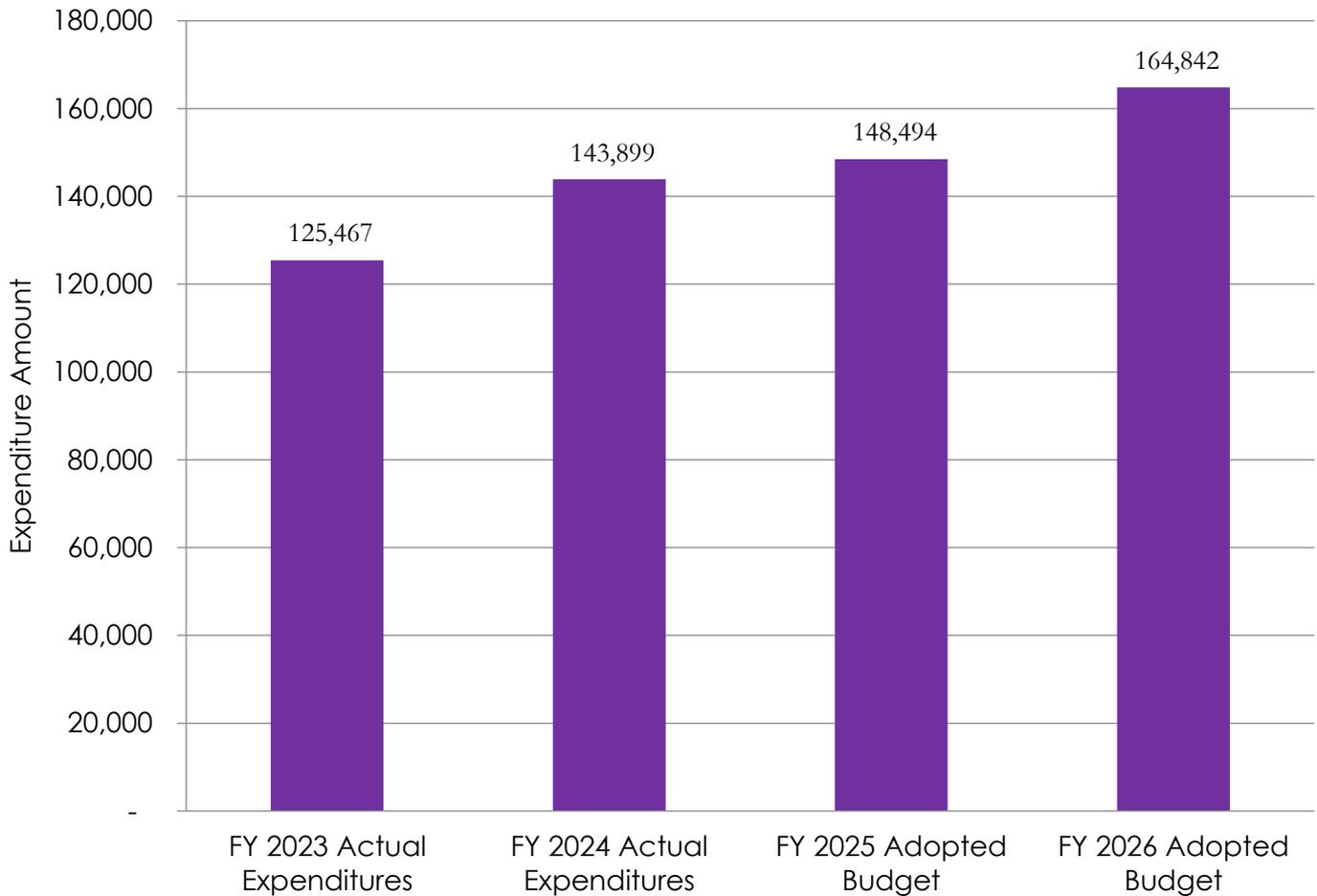
Finance, Continued

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|-------------------------------------|-----------------------------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|
| 4-100-12440-3180 | Contractual Services | 1,899 | 5,049 | 2,000 | 4,000 | 2,000 | 100.00% |
| 4-100-12440-3320 | Maintenance and Service Contracts | 50,143 | 66,757 | 67,000 | 80,500 | 13,500 | 20.15% |
| 4-100-12440-3500 | Printing | 0 | 298 | 500 | 500 | 0 | 0.00% |
| Other Charges: | | | | | | | |
| 4-100-12440-5210 | Postage | 476 | 1,028 | 850 | 850 | 0 | 0.00% |
| 4-100-12440-5230 | Telecommunications | 170 | 561 | 1,000 | 1,000 | 0 | 0.00% |
| 4-100-12440-5510 | Mileage | 500 | 362 | 1,000 | 1,000 | 0 | 0.00% |
| 4-100-12440-5530 | Food & Lodging | 897 | 762 | 2,500 | 2,500 | 0 | 0.00% |
| 4-100-12440-5540 | Convention, Training, & Education | 1,675 | 555 | 7,550 | 7,550 | 0 | 0.00% |
| 4-100-12440-5810 | Dues & Association Membership | 1,313 | 1,975 | 2,300 | 2,300 | 0 | 0.00% |
| 4-100-12440-5897 | Bank Financing Charges | 0 | 100 | 0 | 1,000 | 1,000 | 100.00% |
| Materials and Supplies: | | | | | | | |
| 4-100-12440-6001 | Office Supplies | 3,124 | 3,431 | 4,000 | 6,000 | 2,000 | 50.00% |
| 4-100-12440-6011 | Uniforms & Wearing Apparel | 0 | 0 | 0 | 375 | 375 | 100.00% |
| 4-100-12440-6012 | Book and Subscriptions | 0 | 0 | 250 | 250 | 0 | 0.00% |
| 4-100-12440-6014 | Other Operating Supplies | 50 | 208 | 500 | 250 | -250 | -50.00% |
| Capital Outlay: | | | | | | | |
| 4-100-12440-8202 | Furniture & Fixtures | 0 | 1,681 | 3,000 | 4,000 | 1,000 | 33.33% |
| 4-100-12440-8207 | EDP Equipment | 0 | 0 | 100,000 | 2,050 | (97,950) | -97.95% |
| TOTAL DEPARTMENT OF FINANCE: | | 359,744 | 402,833 | 589,783 | 627,465 | (60,268) | -10.22% |

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 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|-------------------------------------------------------------|-----------------------------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|
| <u>GEOGRAPHIC INFORMATION SYSTEMS (GIS) (12540):</u> | | | | | | | |
| Salaries & Wages: | | | | | | | |
| 4-100-12540-1100 | Salaries & Wages – Regular | 75,101 | 91,675 | 95,203 | 99,964 | 4,761 | 5.00% |
| Employee Benefits: | | | | | | | |
| 4-100-12540-2100 | FICA/Medicare - Employer | 6,184 | 7,013 | 7,283 | 7,648 | 365 | 5.01% |
| 4-100-12540-2210 | Virginia Retirement System | 8,349 | 10,662 | 10,920 | 11,466 | 546 | 5.00% |
| 4-100-12540-2310 | Hospitalization | 7,708 | 8,341 | 8,364 | 8,889 | 525 | 6.28% |
| 4-100-12540-2311 | Health Savings Plan Contributions | 0 | 1,500 | 1,500 | 1,500 | 0 | 100.00% |
| 4-100-12540-2400 | Group Life Insurance | 388 | 495 | 514 | 540 | 26 | 5.06% |
| 4-100-12540-2500 | VRS Health Insurance Credit | 43 | 55 | 57 | 60 | 3 | 5.26% |
| 4-100-12540-2600 | Unemployment Insurance | 10 | 8 | 105 | 110 | 5 | 4.76% |
| 4-100-12540-2700 | Workers' Compensation Insurance | 49 | 50 | 48 | 50 | 2 | 3.50% |
| 4-100-12540-2900 | Accrued Annual & Sick Leave | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Contractual Services: | | | | | | | |
| 4-100-12540-3162 | Professional Services | 2,839 | 0 | 3,500 | 3,500 | 0 | 0.00% |
| 4-100-12540-3166 | Contractual Services | 16,264 | 19,547 | 19,100 | 29,100 | 10,000 | 52.36% |
| Other Charges: | | | | | | | |
| 4-100-12540-3310 | Repairs & Maintenance | 0 | 0 | 500 | 500 | 0 | 0.00% |
| 4-100-12540-3320 | Maintenance & Service Contracts | 141 | 135 | 0 | 140 | 140 | 100.00% |
| 4-100-12540-5210 | Postal Service | 8 | 2 | 0 | 25 | 25 | 100.00% |
| 4-100-12540-5230 | Telecommunications | 93 | 110 | 300 | 250 | (50) | -16.67% |

GENERAL GOVERNMENT ADMINISTRATION
GENERAL FUND

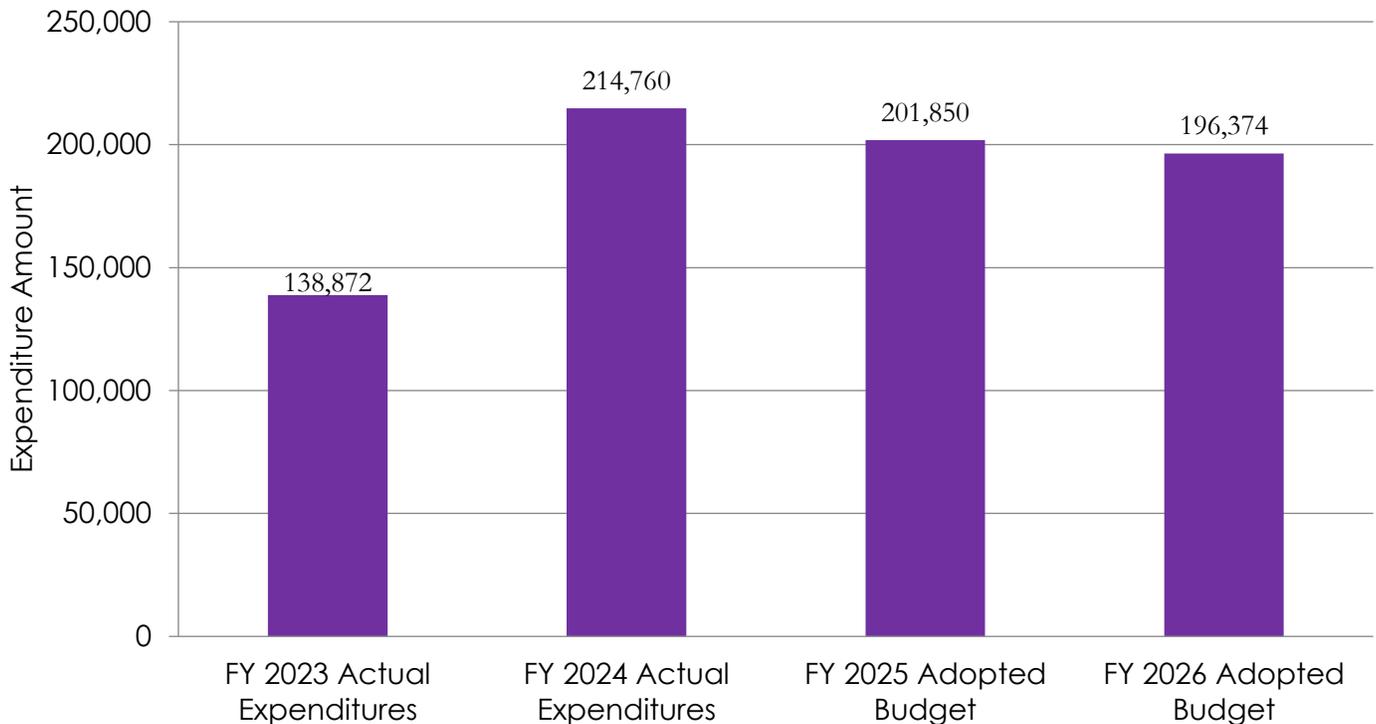
GIS, Continued

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|----------------------------------------------|-------------------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|
| 4-100-12540-5510 | Mileage | 0 | 0 | 0 | 25 | 25 | 100.00% |
| Materials and Supplies: | | | | | | | |
| 4-100-12540-6001 | Office Supplies | 40 | 0 | 50 | 50 | 0 | 0.00% |
| 4-100-12540-6008 | Vehicles Supplies (Gas) | 0 | 0 | 50 | 25 | (25) | -50.00% |
| 4-100-12540-6014 | Operating Supplies | 750 | 0 | 1,000 | 1,000 | 0 | 0.00% |
| Capital Outlay: | | | | | | | |
| 4-100-12540-8107/8207 | EDP Equipment | 7,499 | 4,307 | 0 | 0 | 0 | 0.00% |
| TOTAL GEOGRAPHIC INFORMATION SYSTEMS: | | 125,467 | 143,899 | 148,494 | 164,842 | 16,348 | 11.01% |

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 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|---------------------------------|-----------------------------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|
| ELECTORAL BOARD (13100): | | | | | | | |
| Salaries & Wages: | | | | | | | |
| 4-100-13100-1100 | Salaries & Wages – Regular | 9,717 | 10,363 | 10,448 | 11,086 | 638 | 6.11% |
| 4-100-13100-1700 | Stipend for Services | 36,235 | 52,380 | 57,925 | 57,925 | 0 | 0.00% |
| Employee Benefits: | | | | | | | |
| 4-100-13100-2100 | FICA/Medicare - Employer | 743 | 1,392 | 799 | 845 | 46 | 5.76% |
| 4-100-13100-2600 | Unemployment Insurance | 21 | 0 | 65 | 65 | 0 | 0.00% |
| 4-100-13100-2700 | Workers' Compensation Insurance | 5 | 6 | 7 | 7 | 0 | 7.20% |
| Contractual Services: | | | | | | | |
| 4-100-13100-3310 | Repairs & Maintenance | 1,596 | 18,477 | 1,593 | 1,593 | 0 | 0.00% |
| 4-100-13100-3320 | Maintenance and Service Contracts | 48,788 | 45,164 | 70,485 | 67,283 | (3,202) | -4.54% |
| 4-100-13100-3500 | Printing | 6,611 | 26,075 | 19,380 | 19,380 | 0 | 0.00% |
| 4-100-13100-3600 | Advertising | 4,543 | 9,522 | 9,000 | 9,000 | 0 | 0.00% |
| Other Charges: | | | | | | | |
| 4-100-13100-5210 | Postal Service | 9,785 | 0 | 9,129 | 9,171 | 42 | 0.46% |
| 4-100-13100-5230 | Telecommunications | 89 | 99 | 600 | 600 | 0 | 0.00% |
| 4-100-13100-5309 | Contractors' Equipment Insurance | 107 | 107 | 0 | 110 | 110 | 100.00% |

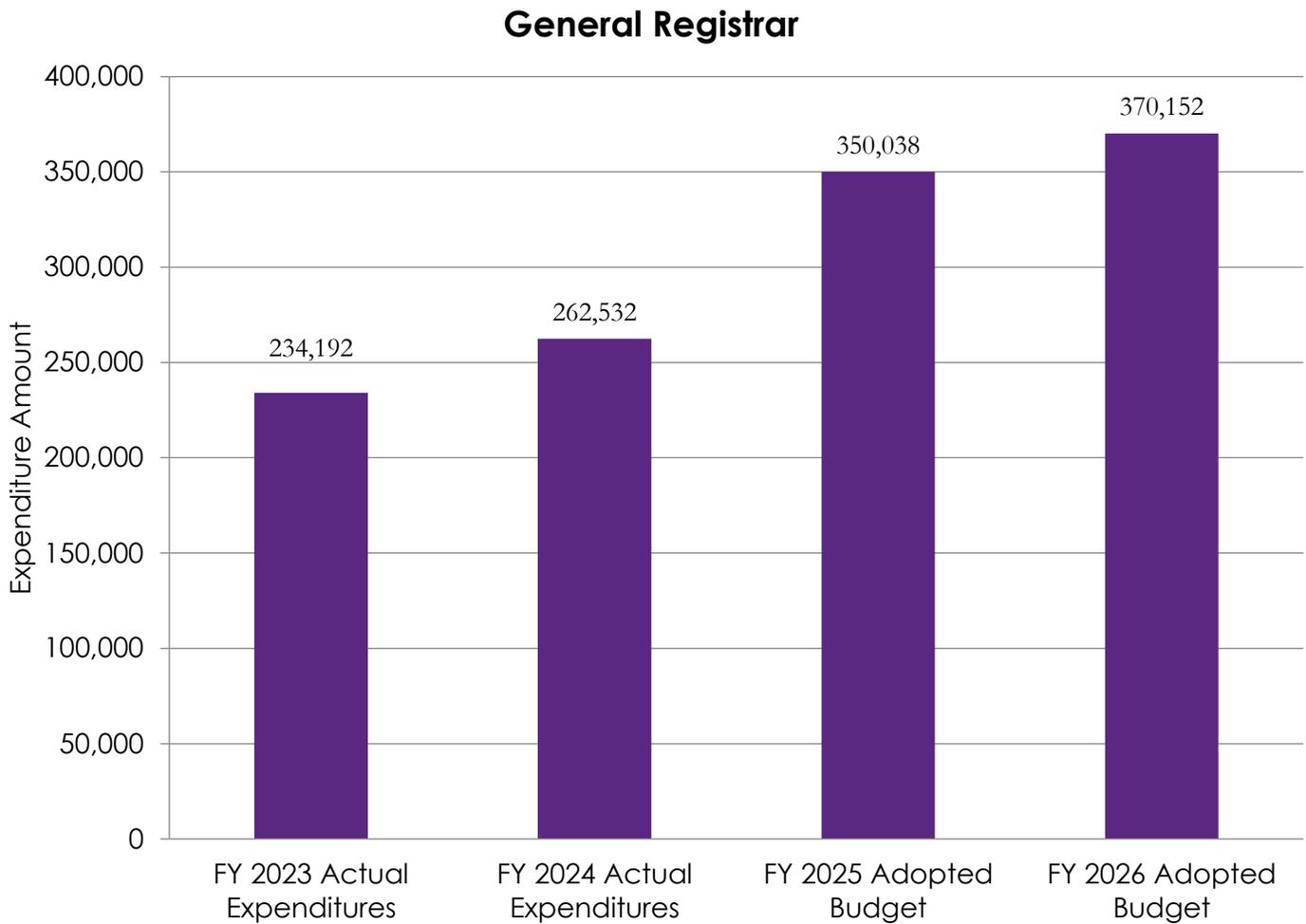
Electoral Board, Continued

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|--------------------------------|-------------------------------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|
| 4-100-13100-5420 | Lease/Rent Building | 1,500 | 1,500 | 3,900 | 3,000 | (900) | -23.08% |
| 4-100-13100-5510 | Mileage | 1,953 | 2,087 | 4,920 | 3,900 | (1,020) | -20.73% |
| 4-100-13100-5530 | Food & Lodging | 1,555 | 4,490 | 4,559 | 4,559 | 0 | 0.00% |
| 4-100-13100-5540 | Convention, Training, & Education | 1,215 | 1,350 | 1,390 | 1,390 | 0 | 0.00% |
| 4-100-13100-5810 | Dues & Association Membership | 200 | 250 | 250 | 310 | 60 | 24.00% |
| Materials and Supplies: | | | | | | | |
| 4-100-13100-6001 | Office Supplies | 3,922 | 10,440 | 6,900 | 5,650 | (1,250) | -18.12% |
| 4-100-13100-6008 | Vehicle Supplies (Gas, Oil, Grease) | 237 | 409 | 500 | 500 | 0 | 0.00% |
| Capital Outlay: | | | | | | | |
| 4-100-13100-8101 | Machinery & Equipment | 10,048 | 30,649 | 0 | 0 | 0 | 0.00% |
| TOTAL ELECTORAL BOARD: | | 138,872 | 214,760 | 201,850 | 196,374 | (5,476) | -2.71% |

GENERAL REGISTRAR

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

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



General Registrar Expenditures

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|----------------|--------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|
|----------------|--------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|

GENERAL REGISTRAR (13200):

Salaries & Wages:

| | | | | | | | |
|------------------|------------------------------|---------|---------|---------|---------|-------|-------|
| 4-100-13200-1100 | Salaries & Wages – Regular | 126,981 | 147,156 | 151,471 | 156,897 | 5,426 | 3.58% |
| 4-100-13200-1200 | Salaries & Wages -- Overtime | 0 | 569 | 0 | 0 | 0 | 0.00% |
| 4-100-13200-1300 | Salaries & Wages - Part-Time | 38,615 | 44,603 | 94,121 | 97,578 | 3,457 | 3.67% |
| 4-100-13200-1700 | Stipends for Services | 1,680 | 0 | 0 | 0 | 0 | 0.00% |

Employee Benefits:

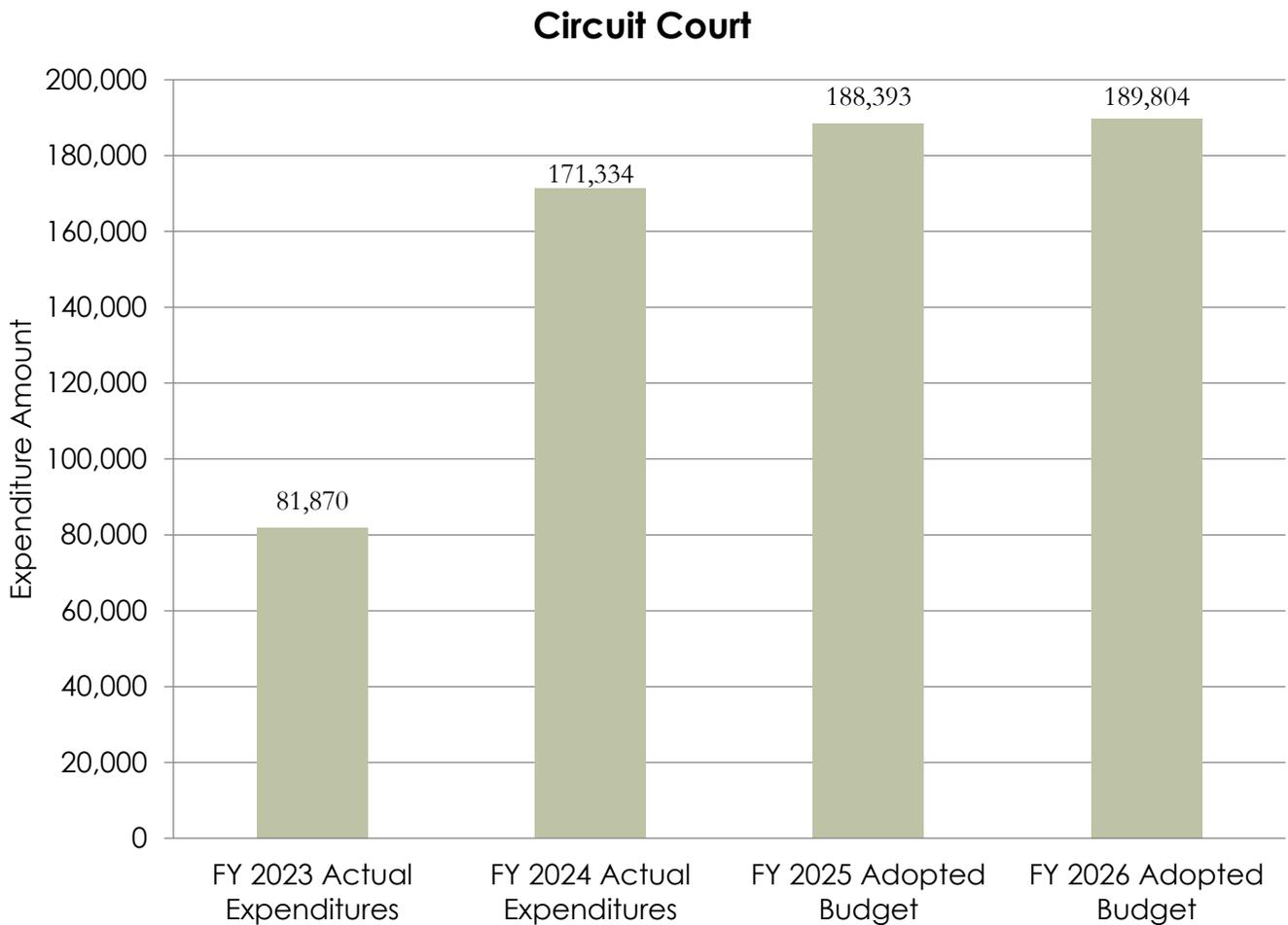
| | | | | | | | |
|------------------|---------------------------------|--------|--------|--------|--------|-------|-------|
| 4-100-13200-2100 | FICA/Medicare - Employer | 12,888 | 14,131 | 18,788 | 19,419 | 631 | 3.36% |
| 4-100-13200-2210 | Virginia Retirement System | 15,931 | 16,963 | 17,374 | 17,996 | 622 | 3.58% |
| 4-100-13200-2215 | Hybrid STD/LTD Premium | 211 | 224 | 235 | 245 | 10 | 4.26% |
| 4-100-13200-2310 | Hospitalization Insurance | 23,858 | 26,448 | 26,520 | 28,196 | 1,676 | 6.32% |
| 4-100-13200-2400 | Group Life Insurance | 740 | 788 | 818 | 848 | 30 | 3.67% |
| 4-100-13200-2500 | VRS Health Insurance Credit | 24 | 25 | 91 | 95 | 4 | 4.40% |
| 4-100-13200-2600 | Unemployment Insurance | 43 | 54 | 167 | 173 | 6 | 3.59% |
| 4-100-13200-2700 | Workers' Compensation Insurance | 103 | 114 | 109 | 113 | 4 | 4.05% |

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 | 137 | 8,250 | 8,250 | 0 | 0.00% |
| 4-100-13200-3310 | Repairs & Maintenance | 0 | 137 | 550 | 550 | 0 | 0.00% |
| 4-100-13200-3320 | Maintenance & Service Contract | 3,650 | 3,103 | 6,326 | 7,826 | 1,500 | 23.71% |
| 4-100-13200-3500 | Printing | 0 | 0 | 300 | 300 | 0 | 0.00% |
| 4-100-13200-3600 | Advertising | 2,645 | 0 | 2,800 | 2,800 | 0 | 0.00% |
| Other Charges: | | | | | | | |
| 4-100-13200-5210 | Postal Service | 0 | 0 | 10,126 | 14,383 | 4,257 | 42.04% |
| 4-100-13200-5230 | Telecommunications | 1,157 | 1,213 | 1,368 | 1,368 | 0 | 0.00% |
| 4-100-13200-5510 | Mileage | 688 | 540 | 1,795 | 1,796 | 1 | 0.06% |
| 4-100-13200-5530 | Food & Lodging | 2,389 | 1,848 | 3,987 | 3,987 | 0 | 0.00% |
| 4-100-13200-5540 | Convention, Training, & Education | 1,720 | 1,730 | 1,467 | 1,467 | 0 | 0.00% |
| 4-100-13200-5810 | Dues & Association Membership | 0 | 810 | 330 | 380 | 50 | 15.15% |
| Materials and Supplies: | | | | | | | |
| 4-100-13200-6001 | Office Supplies | 676 | 1,490 | 2,820 | 5,260 | 2,440 | 86.52% |
| 4-100-13200-6012 | Book and Subscriptions | 192 | 450 | 225 | 225 | 0 | 0.00% |
| Capital Outlay: | | | | | | | |
| 4-100-13200-8201 | Machinery & Equipment | 0 | 0 | 0 | 0 | 0 | 0.00% |
| 4-100-13200-8202 | Furniture & Fixtures | 0 | 0 | 0 | 0 | 0 | 0.00% |
| TOTAL GENERAL REGISTRAR: | | 234,192 | 262,532 | 350,038 | 370,152 | 20,114 | 5.75% |

CIRCUIT COURT

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



Circuit Court Expenditures

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|-------------------------------|---------------------------------------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|
| CIRCUIT COURT (21100): | | | | | | | |
| Salaries & Wages: | | | | | | | |
| 4-100-21100-1100 | Salaries & Wages – Regular | 45,000 | 47,801 | 49,641 | 49,641 | 0 | 0.00% |
| 4-100-21100-1300 | Salaries & Wages – Part-time | 23,304 | 25,535 | 24,059 | 24,781 | 722 | 3.00% |
| Employee Benefits: | | | | | | | |
| 4-100-21100-2100 | FICA/Medicare - Employer | 5,225 | 5,610 | 5,637 | 5,682 | 45 | 0.80% |
| 4-100-21100-2210 | Virginia Retirement System | 5,234 | 5,940 | 5,693 | 5,694 | 1 | 0.02% |
| 4-100-21100-2215 | Hybrid STD/LTD Premium | 238 | 252 | 268 | 263 | (5) | -1.87% |
| 4-100-21100-2310 | Hospitalization Insurance | 779 | 9,595 | 10,500 | 11,144 | 644 | 6.13% |
| 4-100-21100-2400 | Group Life Insurance | 243 | 276 | 268 | 269 | 1 | 0.37% |
| 4-100-21100-2500 | VRS Health Insurance Credit | 27 | 29 | 29 | 30 | 1 | 3.45% |
| 4-100-21100-2600 | Unemployment Insurance | 45 | 29 | 55 | 55 | 0 | 0.00% |
| 4-100-21100-2700 | Workers' Compensation Insurance | 40 | 45 | 43 | 45 | 2 | 5.41% |
| 4-100-21100-2900 | Accrued Annual & Sick Leave Payout | 0 | 53 | 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 | 318 | 339 | 500 | 500 | 0 | 0.00% |
| 4-113-21100-3320 | Maintenance & Service Contract - Drug Court | 0 | 75,000 | 90,000 | 90,000 | 0 | 0.00% |

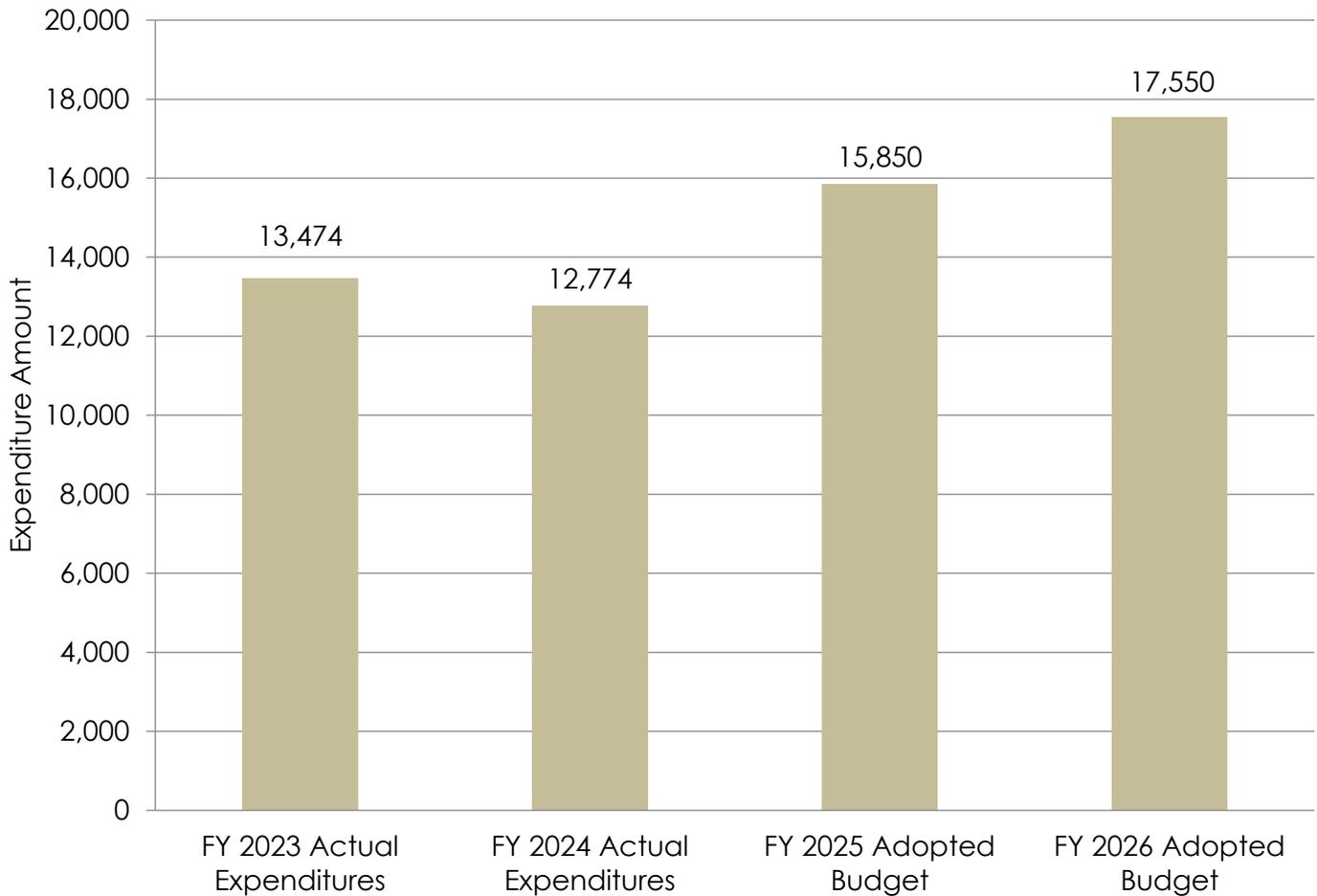
Circuit Court, Continued

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|------------------------------------------|-----------------------------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|
| Other Charges: | | | | | | | |
| 4-100-21100-5210 | Postal Service | 0 | 0 | 150 | 150 | 0 | 0.00% |
| 4-100-21100-5230 | Telecommunications | 638 | 757 | 750 | 750 | 0 | 0.00% |
| Materials and Supplies: | | | | | | | |
| 4-100-21100-6001 | Office Supplies | 282 | 74 | 500 | 500 | 0 | 0.00% |
| 4-100-21100-6012 | Books & Supplies | 0 | 0 | 100 | 100 | 0 | 0.00% |
| Capital Outlay: | | | | | | | |
| 4-113-21100-8202 | Furniture & Fixtures - Drug Court | 498 | 0 | 0 | 0 | 0 | 0.00% |
| TOTAL CIRCUIT COURT EXPENDITURES: | | 81,870 | 171,334 | 188,393 | 189,804 | 1,411 | 0.75% |

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



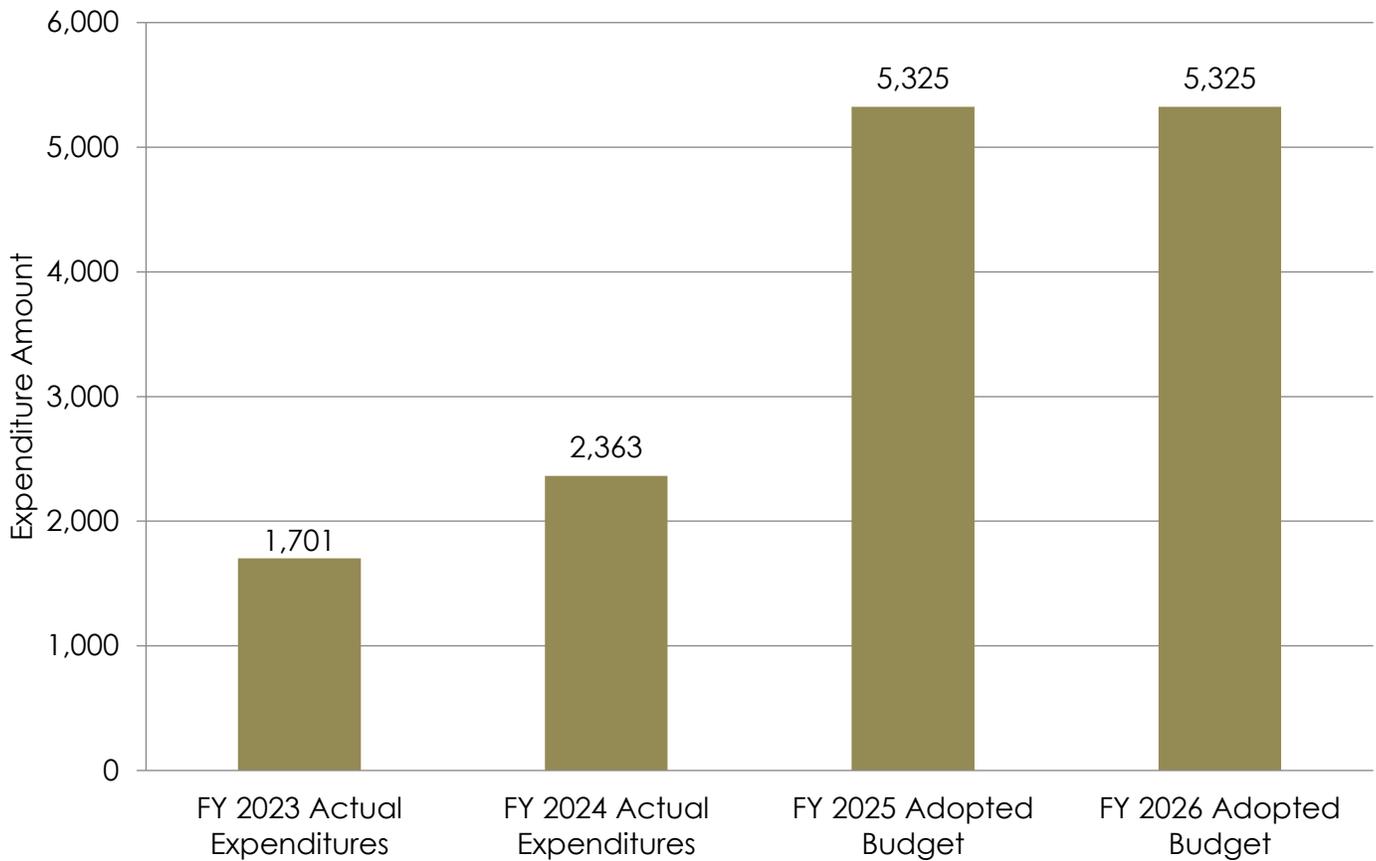
General District Court Expenditures

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|----------------------------------------|-------------------------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|
| General District Court (21200): | | | | | | | |
| Contractual Services: | | | | | | | |
| 4-100-21200-3310 | Repairs & Maintenance | 0 | 0 | 300 | 0 | (300) | -100.00% |
| 4-100-21200-3320 | Maintenance Service Contract | 7,455 | 7,064 | 5,000 | 7,000 | 2,000 | 40.00% |
| Operational Expenses: | | | | | | | |
| 4-100-21200-5210 | Postal Service | 0 | 0 | 0 | 0 | 0 | 0.00% |
| 4-100-21200-5230 | Telecommunications | 4,352 | 4,282 | 5,000 | 5,000 | 0 | 0.00% |
| 4-100-21200-5410 | Lease & Rentals | 0 | 0 | 0 | 0 | 0 | 0.00% |
| 4-100-21200-5810 | Dues & Association Membership | 0 | 0 | 150 | 150 | 0 | 0.00% |
| Materials and Supplies: | | | | | | | |
| 4-100-21200-6001 | Office Supplies | 1,016 | 1,227 | 3,000 | 3,000 | 0 | 0.00% |
| 4-100-21200-6004 | Medical & Laboratory Supplies | 157 | 0 | 400 | 400 | 0 | 0.00% |
| 4-100-21200-6012 | Books and Supplies | 493 | 201 | 500 | 500 | 0 | 0.00% |
| Capital Outlay: | | | | | | | |
| 4-100-21200-8202 | Furniture & Fixtures | 0 | 0 | 1,500 | 1,500 | 0 | 0.00% |
| TOTAL GENERAL DISTRICT COURT: | | 13,474 | 12,774 | 15,850 | 17,550 | 1,700 | 10.73% |

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

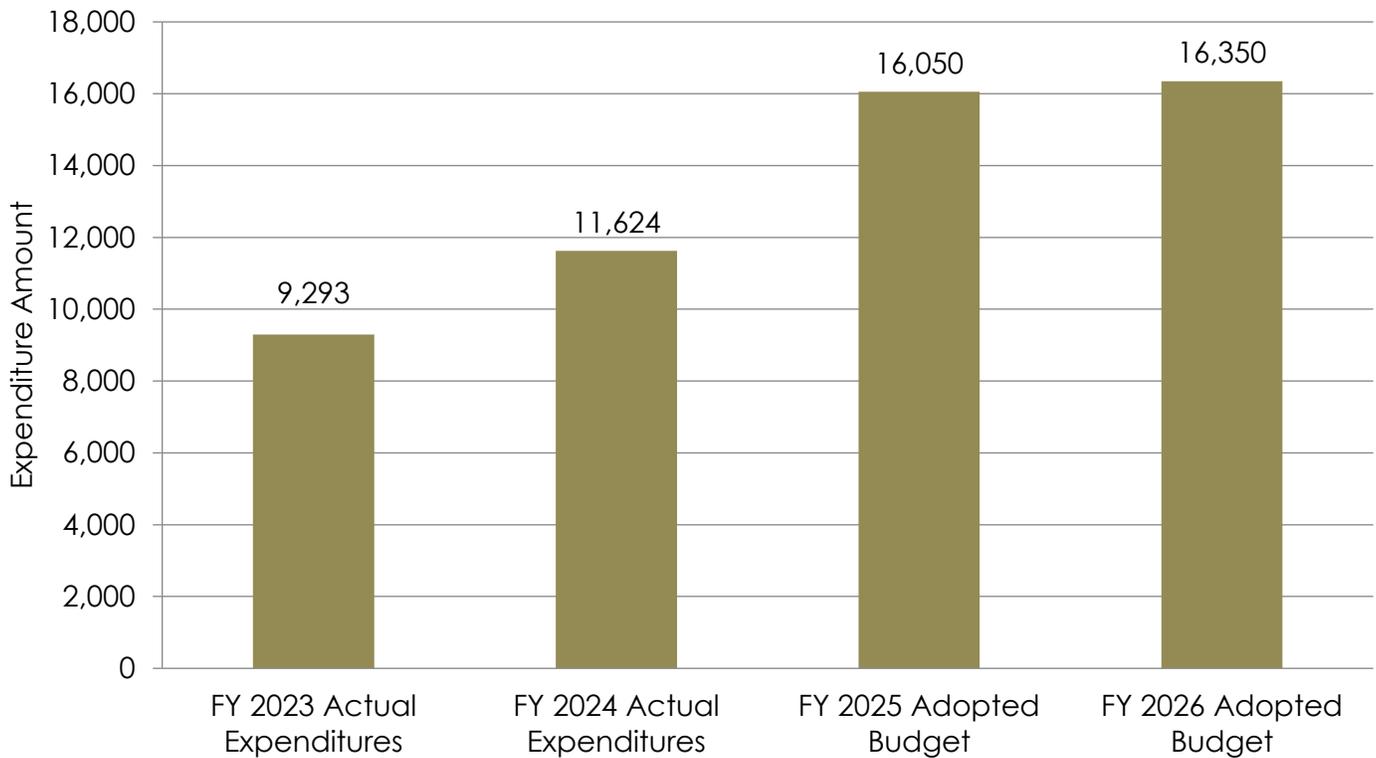
| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|--------------------------------------------|-------------------------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|
| <u>MAGISTRATES' OFFICE (21300):</u> | | | | | | | |
| Contractual Services: | | | | | | | |
| 4-100-21300-3310 | Repairs & Maintenance | 0 | 144 | 400 | 400 | 0 | 0.00% |
| Other Charges: | | | | | | | |
| 4-100-21300-5230 | Telecommunications | 945 | 1,127 | 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 | 134 | 73 | 350 | 350 | 0 | 0.00% |
| 4-100-21300-6012 | Books and Subscriptions | 521 | 615 | 550 | 550 | 0 | 0.00% |
| Capital Outlay: | | | | | | | |
| 4-100-21300-8101 | Machinery & Equipment | 77 | 0 | 1,800 | 1,800 | 0 | 0.00% |
| 4-100-21300-8202 | Furniture & Fixtures | 0 | 379 | 400 | 400 | 0 | 0.00% |
| TOTAL MAGISTRATES' OFFICE: | | 1,701 | 2,363 | 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

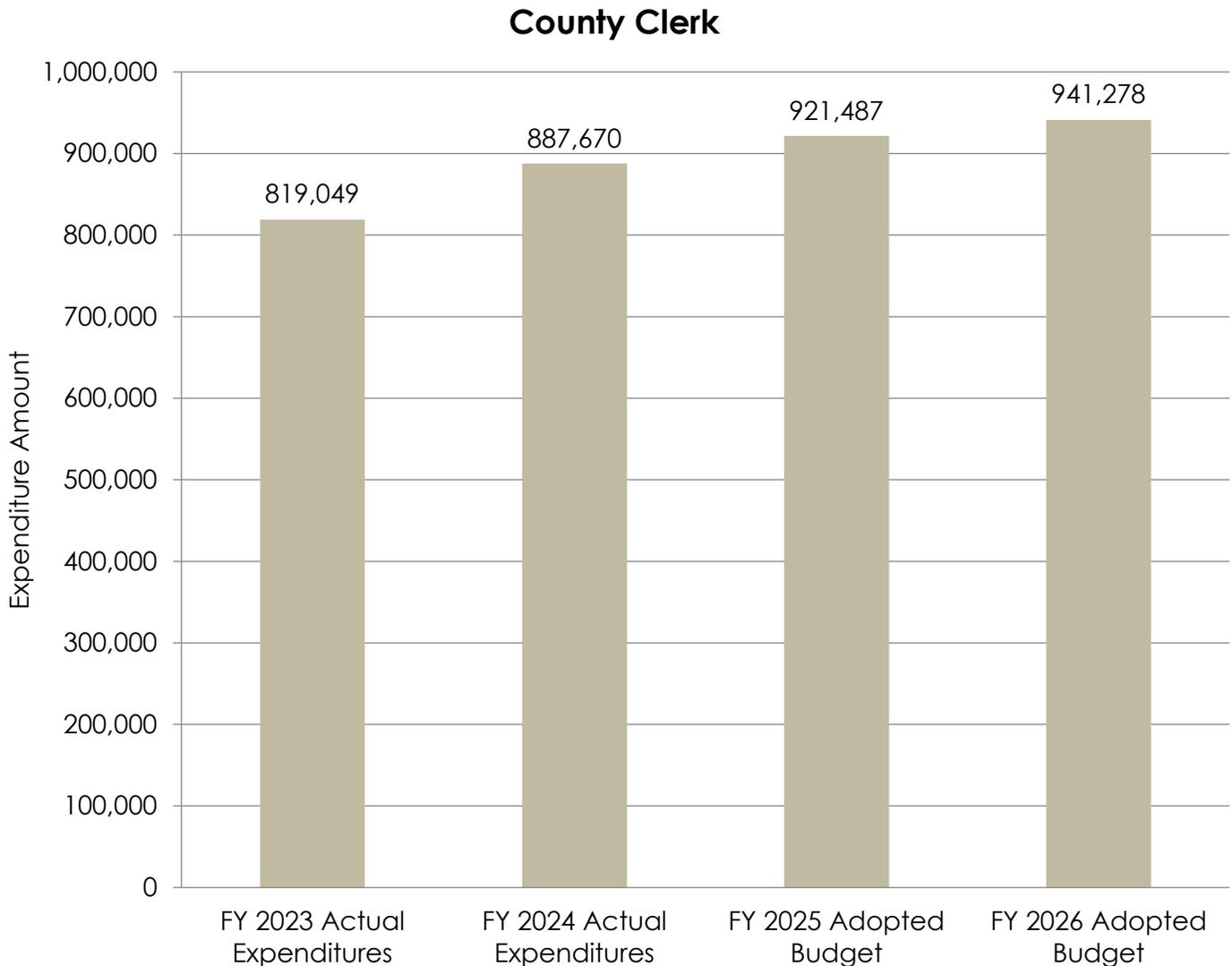


Juvenile & Domestic Relations Court Expenditures

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|---------------------------------------------|-----------------------------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|
| JUVENILE/DOMESTIC RELATIONS (21500): | | | | | | | |
| Contractual Services: | | | | | | | |
| 4-100-21500-3320 | Maintenance & Service Contract | 2,279 | 1,439 | 4,200 | 4,500 | 300 | 7.14% |
| Other Charges: | | | | | | | |
| 4-100-21500-5210 | Postal Service | 0 | 54 | 0 | 0 | 0 | 0.00% |
| 4-100-21500-5230 | Telecommunications | 4,050 | 4,690 | 5,000 | 5,000 | 0 | 0.00% |
| 4-100-21500-5540 | Convention, Training, & Education | 0 | 276 | 300 | 300 | 0 | 0.00% |
| 4-100-21500-5810 | Dues & Association Membership | 185 | 110 | 350 | 350 | 0 | 0.00% |
| Materials and Supplies: | | | | | | | |
| 4-100-21500-6001 | Office Supplies | 873 | 926 | 1,200 | 1,200 | 0 | 0.00% |
| 4-100-21500-6004 | Medical & Lab Supplies | 1,741 | 2,617 | 3,000 | 3,000 | 0 | 0.00% |
| 4-100-21500-6012 | Books & Supplies | 116 | 0 | 0 | 0 | 0 | 0.00% |
| Capital Outlay: | | | | | | | |
| 4-100-21500-8202 | Furniture & Fixtures | 49 | 1,511 | 2,000 | 2,000 | 0 | 0.00% |
| TOTAL JUVENILE/DOMESTIC RELATIONS: | | 9,293 | 11,624 | 16,050 | 16,350 | 300 | 1.87% |

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 voters of Shenandoah County.



Clerk of the Circuit Court (County Clerk) Expenditures

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|---------------------------------------------------|-------------------------------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|
| <u>COUNTY CLERK/CIRCUIT COURT (21600):</u> | | | | | | | |
| Salaries & Wages: | | | | | | | |
| 4-100-21600-1100 | Salaries & Wages – Regular | 511,957 | 525,262 | 553,996 | 570,587 | 16,591 | 2.99% |
| 4-100-21600-1200 | Salaries & Wages - Overtime | 1,558 | 2,480 | 0 | 0 | 0 | 0.00% |
| 4-100-21600-1300 | Salaries & Wages - Part-Time | 31,126 | 14,347 | 37,187 | 31,920 | (5,267) | -14.16% |
| 4-100-21600-1714 | Jury & Jury Commissioners | 4,280 | 9,232 | 10,000 | 12,000 | 2,000 | 20.00% |
| Employee Benefits: | | | | | | | |
| 4-100-21600-2100 | FICA/Medicare - Employer | 39,702 | 41,357 | 45,226 | 46,079 | 853 | 1.89% |
| 4-100-21600-2210 | Virginia Retirement System | 58,702 | 60,613 | 63,537 | 65,448 | 1,911 | 3.01% |
| 4-100-21600-2215 | Hybrid STD/LTD Premium | 991 | 1,452 | 1,542 | 1,925 | 383 | 24.84% |
| 4-100-21600-2310 | Hospitalization Insurance | 118,210 | 127,370 | 123,853 | 120,512 | (3,341) | -2.70% |
| 4-100-21600-2311 | Health Savings Account Contribution | 0 | 1,500 | 1,500 | 3,000 | 1,500 | 100.00% |
| 4-100-21600-2400 | Group Life Insurance | 2,726 | 2,811 | 2,992 | 3,085 | 93 | 3.11% |
| 4-100-21600-2500 | Health Insurance Credit | 0 | 0 | 0 | 288 | 288 | 100.00% |
| 4-100-21600-2600 | Unemployment Insurance | 209 | 131 | 609 | 630 | 21 | 3.45% |
| 4-100-21600-2700 | Workers' Compensation Insurance | 301 | 358 | 340 | 354 | 14 | 4.21% |
| 4-100-21600-2900 | Accrued Annual and Sick Leave | 4,239 | 25,921 | 0 | 0 | 0 | 0.00% |

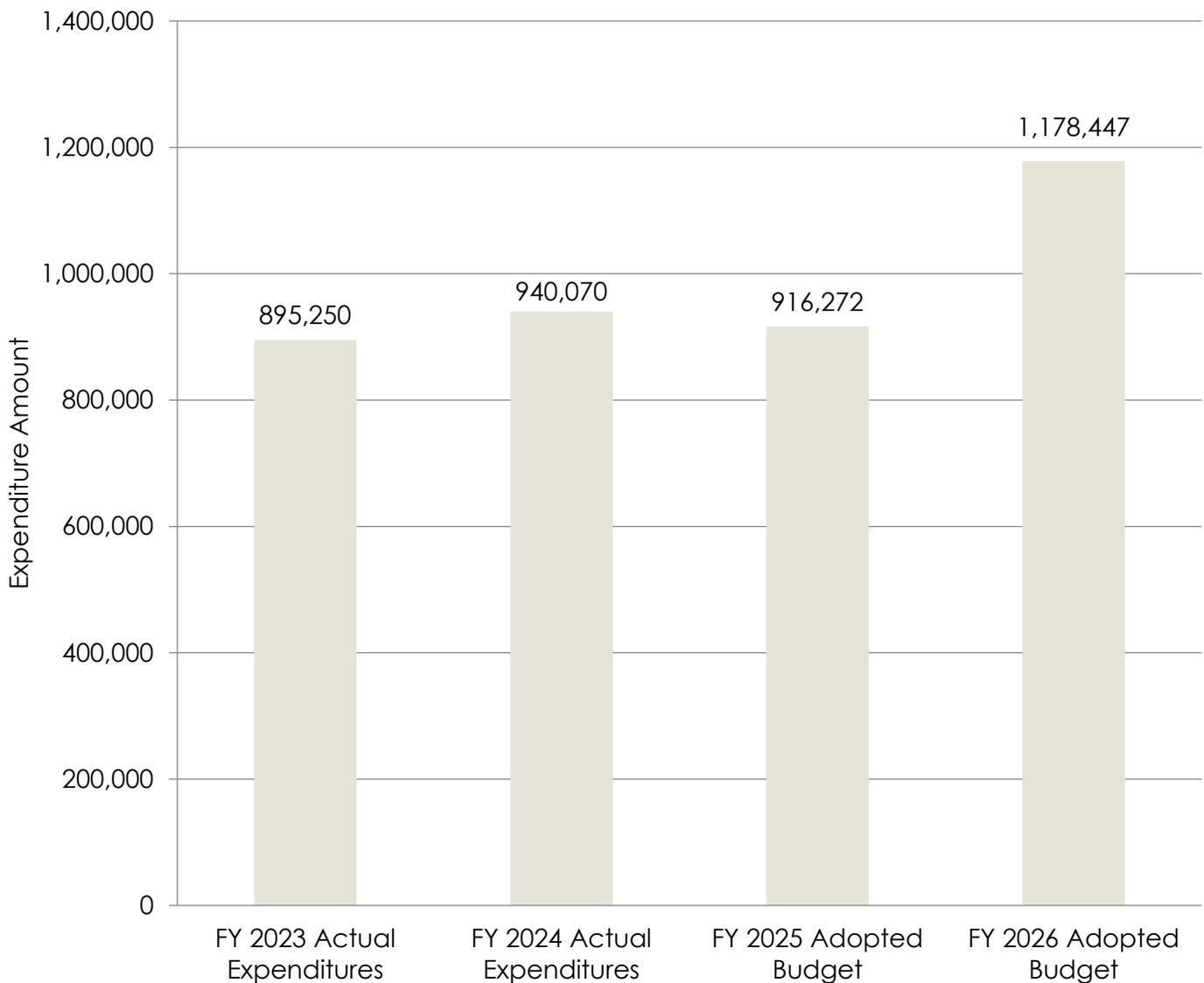
Clerk of the Circuit Court (County Clerk), Continued

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|------------------------------------------|--------------------------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|
| Contractual Services: | | | | | | | |
| 4-100-21600-3120 | Professional Services (Audit) | 0 | 3,356 | 5,000 | 6,250 | 1,250 | 25.00% |
| 4-100-21600-3310 | Repairs & Maintenance | 0 | 0 | 700 | 500 | (200) | -28.57% |
| 4-100-21600-3320 | Maintenance & Service Contract | 20,237 | 38,066 | 47,000 | 47,000 | 0 | 0.00% |
| 4-100-21600-3500 | Printing | 0 | 850 | 1,500 | 1,000 | (500) | -33.33% |
| Other Charges: | | | | | | | |
| 4-100-21600-5210 | Postal Service | 5,048 | 7,246 | 7,000 | 8,000 | 1,000 | 14.29% |
| 4-100-21600-5230 | Telecommunications | 12,912 | 15,614 | 13,500 | 11,000 | (2,500) | -18.52% |
| 4-100-21600-5510 | Mileage | 0 | 186 | 0 | 500 | 500 | 100.00% |
| 4-100-21600-5530 | Travel - Food & Lodging | 0 | 0 | 0 | 2,000 | 2,000 | 100.00% |
| 4-100-21600-5540 | Travel - Convention & Training | 0 | 0 | 0 | 2,800 | 2,800 | 100.00% |
| 4-100-21600-5810 | Dues & Association Membership | 345 | 815 | 505 | 650 | 145 | 28.71% |
| Materials and Supplies: | | | | | | | |
| 4-100-21600-6001 | Office Supplies | 5,425 | 6,965 | 3,500 | 3,750 | 250 | 7.14% |
| 4-100-21600-6004 | Medical Supplies | 378 | 577 | 1,000 | 0 | (1,000) | -100.00% |
| 4-100-21600-6021 | Record Books | 704 | 1,162 | 500 | 0 | (500) | -100.00% |
| Capital Outlay: | | | | | | | |
| 4-100-21600-8202 | Furniture & Fixtures | 0 | 0 | 500 | 0 | (500) | -100.00% |
| 4-100-21600-8207 | EDP Equipment | 0 | 0 | 0 | 2,000 | 2,000 | 100.00% |
| TOTAL COUNTY CLERK/CIRCUIT COURT: | | 819,049 | 887,670 | 921,487 | 941,278 | 19,791 | 2.15% |

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 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|----------------------------------|-------------------------------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|
| SHERIFF - COURTS (21700): | | | | | | | |
| Salaries & Wages: | | | | | | | |
| 4-100-21700-1100 | Salaries & Wages – Regular | 389,983 | 329,239 | 414,146 | 502,042 | 87,896 | 21.22% |
| 4-100-21700-1300 | Salaries & Wages – Part-Time | 243,224 | 393,925 | 298,902 | 395,098 | 96,196 | 32.18% |
| Employee Benefits: | | | | | | | |
| 4-100-21700-2100 | FICA/Medicare - Employer | 49,535 | 59,141 | 54,329 | 69,719 | 15,390 | 28.33% |
| 4-100-21700-2210 | Virginia Retirement System | 45,327 | 36,809 | 47,497 | 57,585 | 10,088 | 21.24% |
| 4-100-21700-2310 | Hospitalization Insurance | 67,187 | 68,006 | 51,936 | 86,540 | 34,604 | 66.63% |
| 4-100-21700-2311 | Health Savings Account Contribution | 0 | 0 | 0 | 1,500 | 1,500 | 100.00% |
| 4-100-21700-2400 | Group Life Insurance | 2,105 | 1,709 | 2,236 | 2,712 | 476 | 21.29% |
| 4-100-21700-2500 | Health Insurance Credit | 0 | 0 | 0 | 302 | 302 | 100.00% |
| 4-100-21700-2600 | Unemployment Insurance | 172 | 219 | 455 | 555 | 100 | 21.98% |
| 4-100-21700-2700 | Workers' Compensation Insurance | 12,090 | 10,607 | 10,586 | 9,607 | (979) | -9.25% |
| 4-100-21700-2900 | Accrued Annual and Sick Leave | 0 | 5,205 | 0 | 15,000 | 15,000 | 100.00% |
| Contractual Services: | | | | | | | |
| 4-100-21700-3310 | Repairs and Maintenance | 9,364 | 5,133 | 5,969 | 6,207 | 238 | 3.99% |
| 4-100-21700-3320 | Maintenance & Service Contract | 0 | 5,665 | 5,949 | 5,949 | 0 | 0.00% |

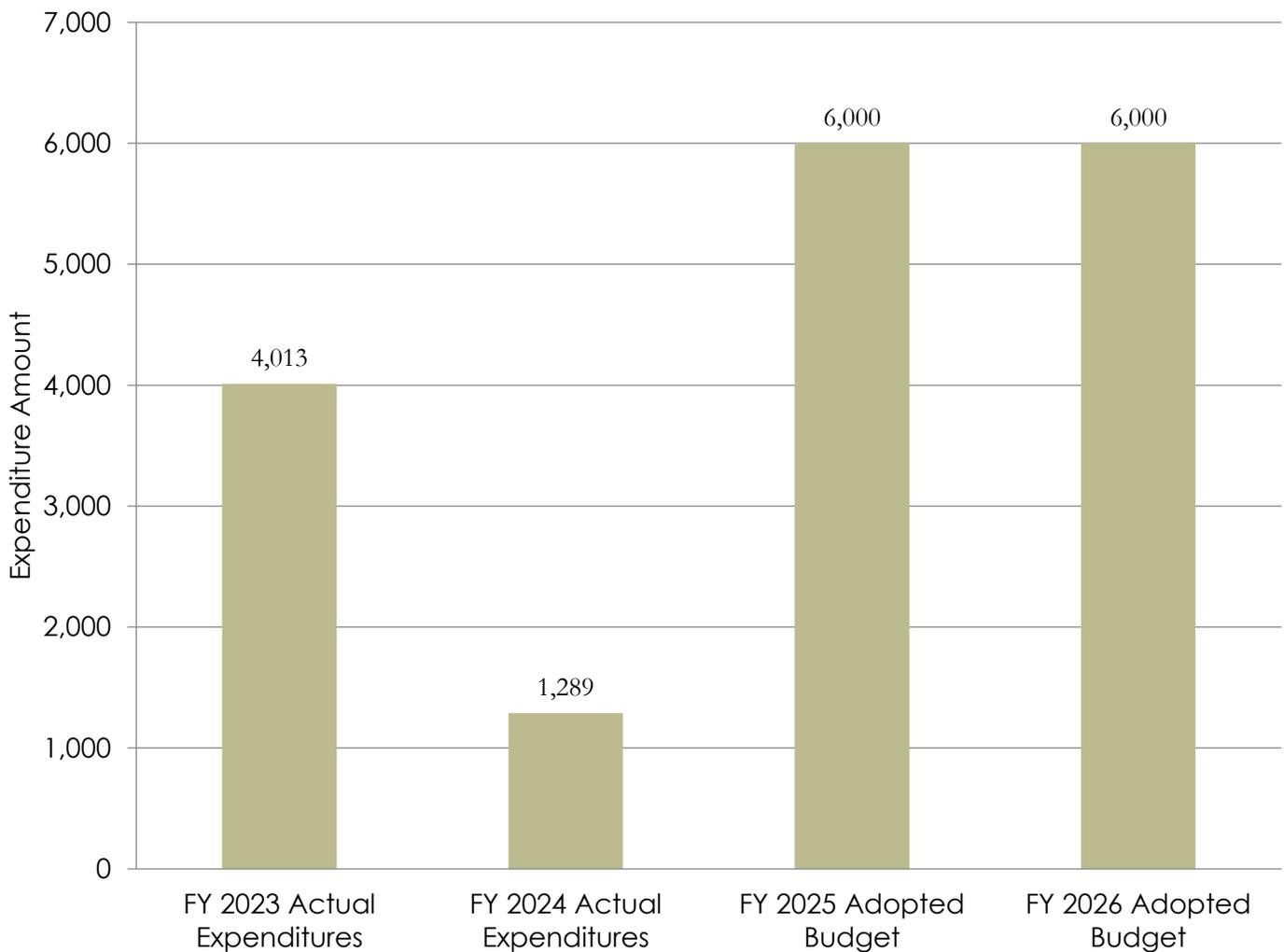
Sheriff – Civil Process/Court Security, Continued

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|--------------------------------|------------------------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|
| Other Charges: | | | | | | | |
| 4-100-21700-5530 | Travel (Food & Lodging) | 102 | 513 | 0 | 1,000 | 1,000 | 100.00% |
| Materials and Supplies: | | | | | | | |
| 4-100-21700-6008 | Vehicles Supplies (Gas) | 16,304 | 15,117 | 15,136 | 15,500 | 364 | 2.40% |
| 4-100-21700-6009 | Auto Repairs & Maintenance | 0 | 1,405 | 365 | 365 | 0 | 0.00% |
| 4-100-21700-6010 | Police Supplies | 5,648 | 4,303 | 5,566 | 5,566 | 0 | 0.00% |
| 4-100-21700-6011 | Uniforms and Wearing Apparel | 3,129 | 3,075 | 3,200 | 3,200 | 0 | 0.00% |
| Capital Outlay: | | | | | | | |
| 4-100-21700-8105 | Transportation - Vehicle | 51,080 | 0 | 0 | 0 | 0 | 100.00% |
| TOTAL SHERIFF - COURTS: | | 895,250 | 940,070 | 916,272 | 1,178,447 | 262,175 | 28.61% |

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

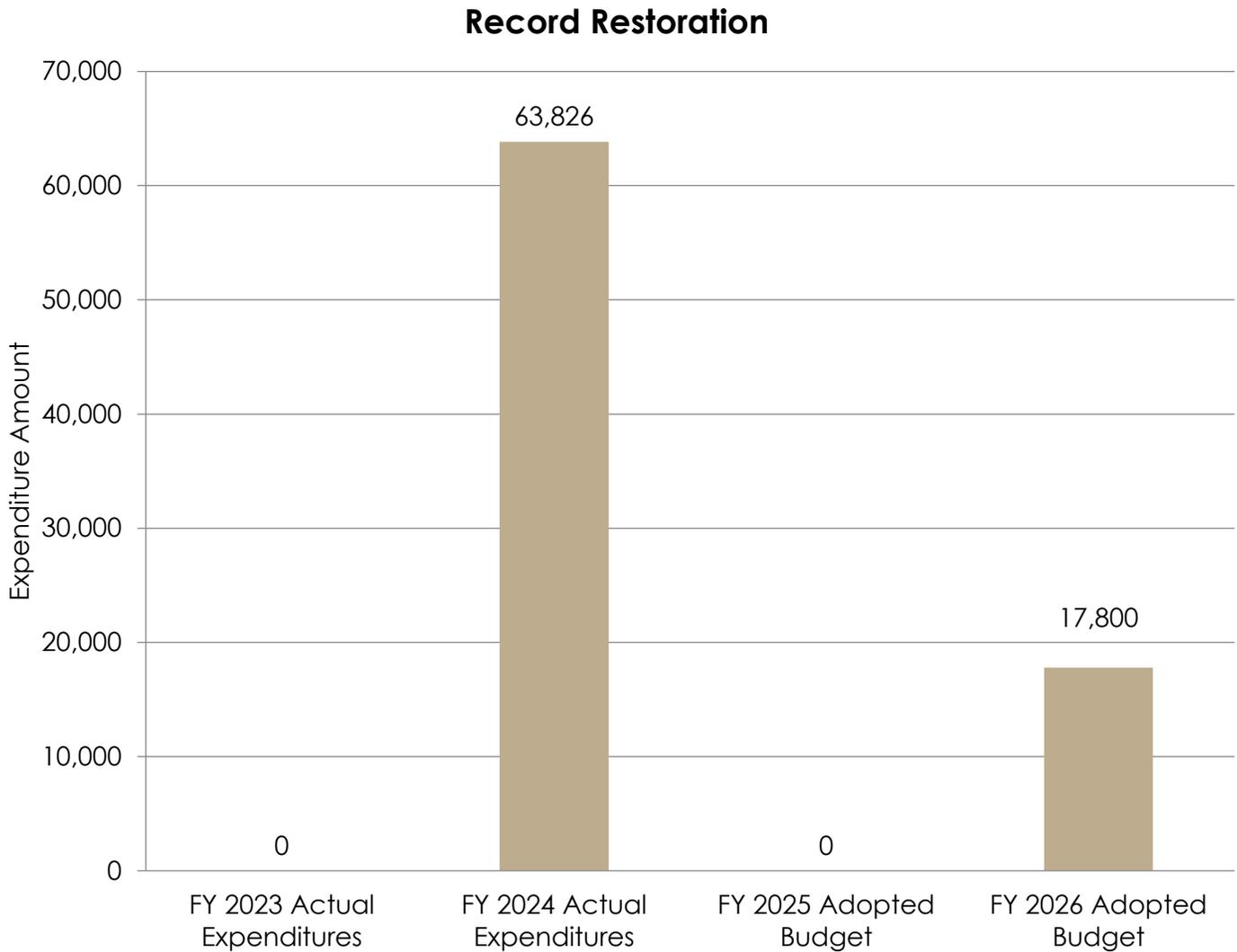


Law Library Expenditures

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|--------------------------------|------------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|
| LAW LIBRARY (21800): | | | | | | | |
| Materials and Supplies: | | | | | | | |
| 4-100-21800-6012 | Books & Supplies | 4,013 | 1,289 | 6,000 | 6,000 | 0 | 0.00% |
| TOTAL LAW LIBRARY: | | 4,013 | 1,289 | 6,000 | 6,000 | 0 | 0.00% |

RECORDS RESTORATION

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



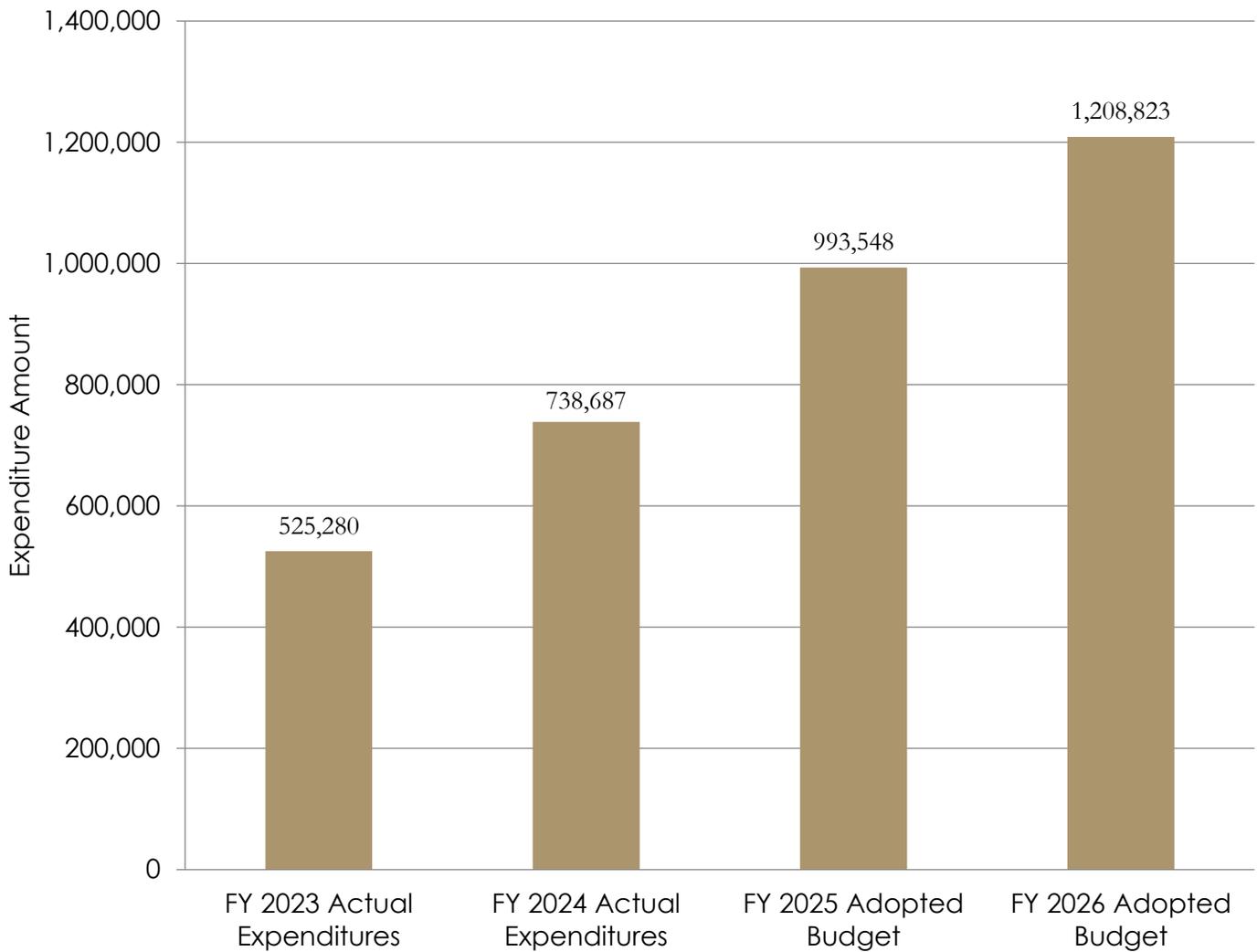
Records Restoration Expenditures

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|-------------------------------------|--------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|
| RECORDS RESTORATION (21910): | | | | | | | |
| Contractual Services: | | | | | | | |
| 4-100-21910-3161 | Microfilming | 0 | 63,826 | 0 | 17,800 | 17,800 | 100.00% |
| TOTAL RECORDS RESTORATION: | | 0 | 63,826 | 0 | 17,800 | 17,800 | 100.00% |

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 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|-----------------------------------------|---------------------------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|
| COMMONWEALTH'S ATTORNEY (22100): | | | | | | | |
| Salaries & Wages: | | | | | | | |
| 4-100-22100-1100 | Salaries & Wages – Regular | 281,571 | 436,533 | 707,312 | 796,731 | 89,419 | 12.64% |
| 4-100-22100-1300 | Salaries & Wages - Part-Time | 89,643 | 77,712 | 0 | 39,150 | 39,150 | 100.00% |
| Employee Benefits: | | | | | | | |
| 4-100-22100-2100 | FICA/Medicare - Employer | 26,774 | 37,992 | 50,666 | 63,945 | 13,279 | 26.21% |
| 4-100-22100-2210 | Virginia Retirement System | 32,939 | 50,140 | 81,552 | 91,386 | 9,834 | 12.06% |
| 4-100-22100-2215 | Hybrid STD/LTD Premium | 378 | 1,201 | 667 | 2,680 | 2,013 | 301.80% |
| 4-100-22100-2310 | Hospitalization Insurance | 57,246 | 58,751 | 74,616 | 105,940 | 31,324 | 41.98% |
| 4-100-22100-2400 | Group Life Insurance | 1,530 | 2,362 | 3,820 | 4,304 | 484 | 12.67% |
| 4-100-22100-2500 | Health Insurance Credit | 0 | 0 | 0 | 474 | 474 | 100.00% |
| 4-100-22100-2600 | Unemployment Insurance | 113 | 75 | 779 | 877 | 98 | 12.58% |
| 4-100-22100-2700 | Workers' Compensation Insurance | 270 | 356 | 336 | 316 | (20) | -6.03% |
| 4-100-22100-2900 | Accrued Annual & Sick Leave | 1,772 | 3,270 | 0 | 0 | 0 | 0.00% |
| Contractual Services: | | | | | | | |
| 4-100-22100-3150 | Professional Services | 0 | 0 | 5,000 | 5,000 | 0 | 0.00% |
| 4-100-22100-3166 | Contractual Services | 4,867 | 7,279 | 5,000 | 5,000 | 0 | 0.00% |
| 4-100-22100-3310 | Repairs & Maintenance | 0 | 0 | 300 | 300 | 0 | 0.00% |
| 4-100-22100-3320 | Maintenance & Service Contract | 4,655 | 594 | 18,500 | 21,320 | 2,820 | 15.24% |

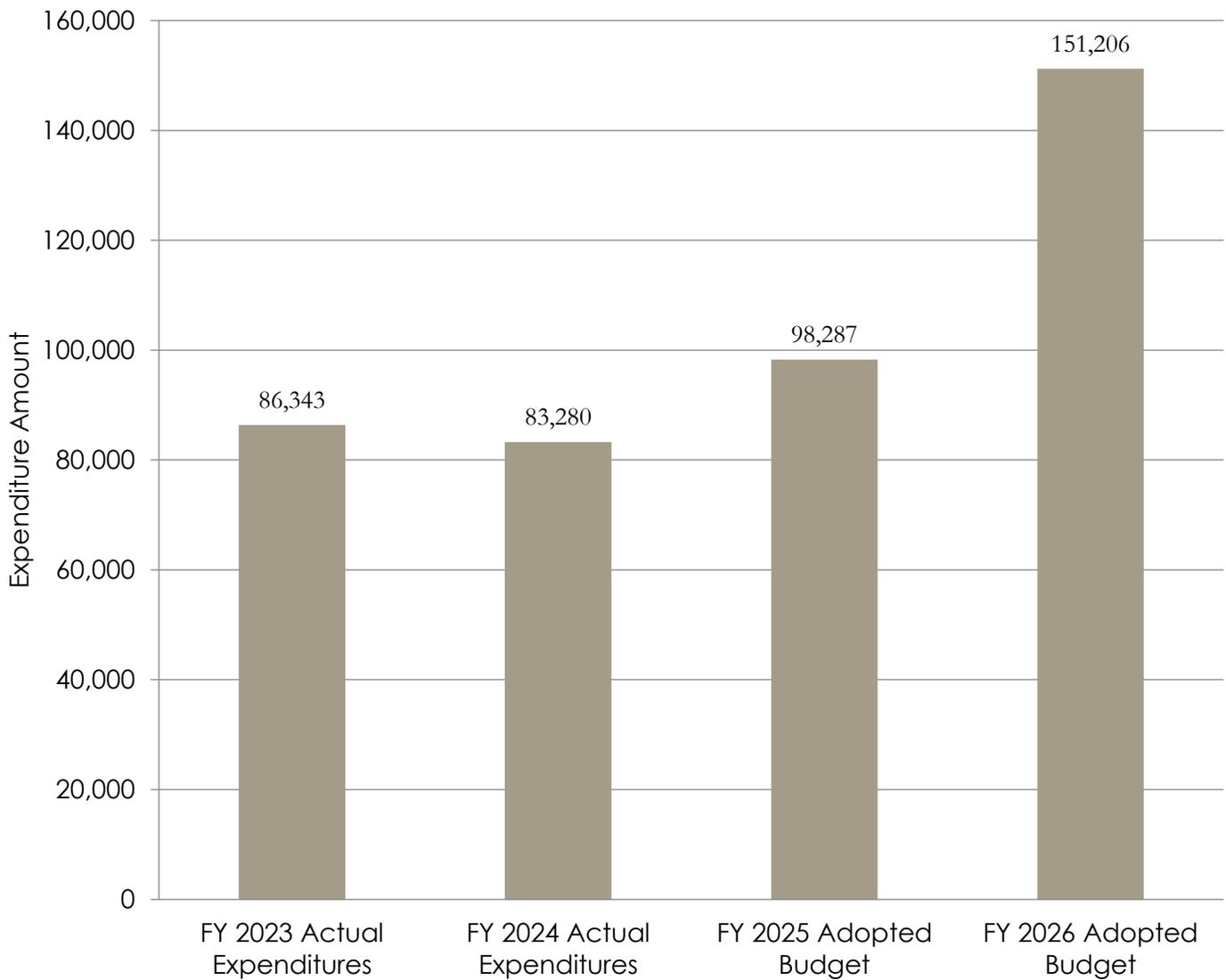
Commonwealth's Attorney, Continued

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|---------------------------------------|-----------------------------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|
| 4-100-22100-3500 | Printing | 0 | 0 | 2,000 | 2,000 | 0 | 0.00% |
| 4-100-22100-3600 | Advertising | 0 | 0 | 1,000 | 1,000 | 0 | 0.00% |
| Other Charges: | | | | | | | |
| 4-100-22100-5210 | Postal Service | 1,215 | 1,209 | 2,500 | 2,500 | 0 | 0.00% |
| 4-100-22100-5230 | Telecommunications | 2,071 | 3,880 | 7,000 | 7,000 | 0 | 0.00% |
| 4-100-22100-5510 | Travel - Mileage | 0 | 631 | 800 | 1,500 | 700 | 87.50% |
| 4-100-22100-5530 | Travel - Food & Lodging | 0 | 549 | 3,200 | 5,000 | 1,800 | 56.25% |
| 4-100-22100-5540 | Convention, Training, & Education | 850 | 0 | 4,000 | 4,000 | 0 | 0.00% |
| 4-100-22100-5810 | Dues & Association Membership | 3,945 | 610 | 3,500 | 5,000 | 1,500 | 42.86% |
| Materials and Supplies: | | | | | | | |
| 4-100-22100-6001 | Office Supplies | 8,915 | 10,167 | 10,000 | 15,000 | 5,000 | 50.00% |
| 4-100-22100-6012 | Books & Supplies | 8,298 | 8,209 | 7,000 | 8,000 | 1,000 | 14.29% |
| 4-100-22100-6014 | Operating Supplies | 0 | 0 | 400 | 400 | 0 | 0.00% |
| Capital Outlay: | | | | | | | |
| 4-100-22100-8102 | Furniture & Fixtures | 0 | 14,674 | 0 | 0 | 0 | 0.00% |
| 4-100-22100-8107 | EDP Equipment | 0 | 25,762 | 3,600 | 20,000 | 16,400 | 455.56% |
| TOTAL COMMONWEALTH'S ATTORNEY: | | 527,052 | 741,957 | 993,548 | 1,208,823 | 215,275 | 21.67% |

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 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|---------------------------------------|---------------------------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|
| <u>VICTIM-WITNESS (22200):</u> | | | | | | | |
| Salaries & Wages: | | | | | | | |
| 4-100-22200-1100 | Salaries & Wages – Regular | 54,676 | 54,183 | 54,183 | 108,000 | 53,817 | 99.32% |
| Employee Benefits: | | | | | | | |
| 4-100-22200-2100 | FICA/Medicare - Employer | 3,435 | 3,652 | 4,659 | 8,527 | 3,868 | 83.02% |
| 4-100-22200-2210 | Virginia Retirement System | 6,301 | 6,301 | 6,301 | 12,388 | 6,087 | 96.59% |
| 4-100-22200-2310 | Hospitalization Insurance | 18,693 | 15,978 | 21,062 | 17,052 | (4,010) | -19.04% |
| 4-100-22200-2400 | Group Life Insurance | 293 | 293 | 293 | 584 | 291 | 99.60% |
| 4-100-22200-2500 | VRS Health Insurance Credit | 33 | 33 | 60 | 66 | 6 | 10.00% |
| 4-100-22200-2600 | Unemployment Insurance | 10 | 8 | 60 | 120 | 60 | 101.34% |
| 4-100-22200-2700 | Workers' Compensation Insurance | 41 | 36 | 38 | 36 | (2) | -5.26% |
| Other Charges: | | | | | | | |
| 4-100-22200-5210 | Postage | 160 | 350 | 350 | 559 | 209 | 59.71% |
| 4-100-22200-5230 | Telecommunications | 198 | 212 | 240 | 240 | 0 | 0.00% |
| 4-100-22200-5510 | Mileage | 363 | 673 | 730 | 747 | 17 | 2.33% |
| 4-100-22200-5530 | Food & Lodging | 429 | 762 | 826 | 0 | (826) | -100.00% |

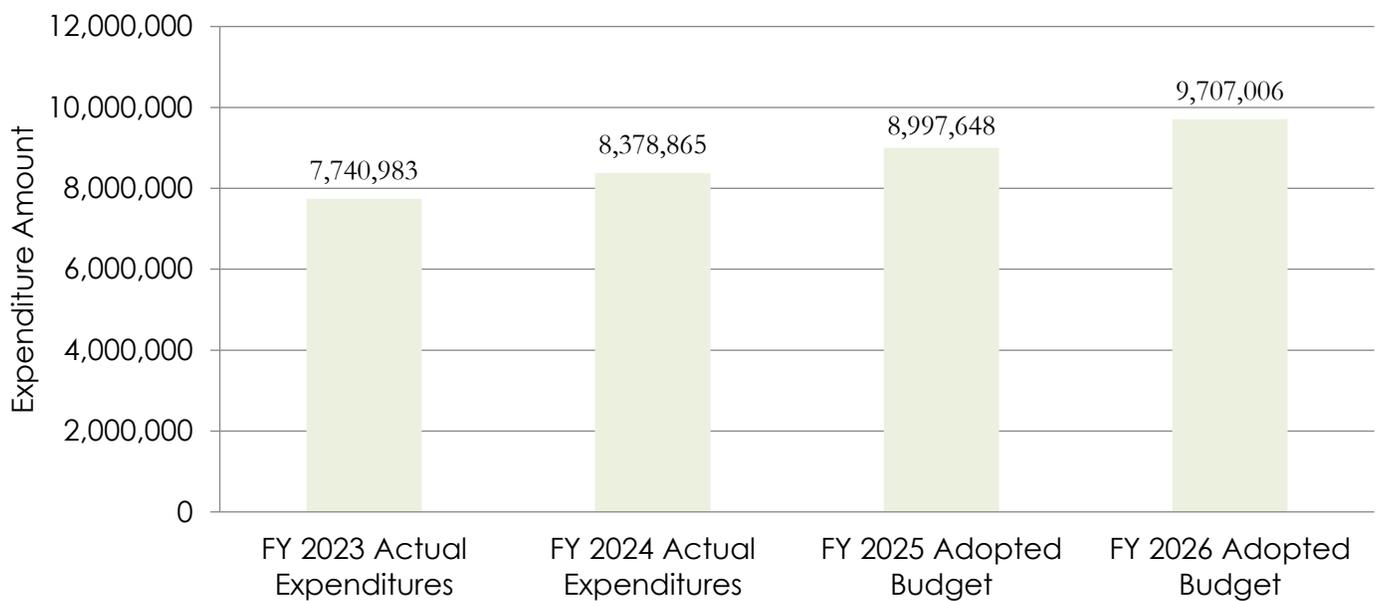
Victim Witness Program, Continued

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|--------------------------------|---------------------------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|
| 4-100-22200-5540 | Travel (Convention & Education) | 275 | 300 | 750 | 337 | (413) | -55.07% |
| 4-100-22200-5810 | Dues & Association Membership | 250 | 302 | 450 | 450 | 0 | 0.00% |
| Materials and Supplies: | | | | | | | |
| 4-100-22200-6001 | Office Supplies | 1,186 | 197 | 283 | 600 | 317 | 112.01% |
| 4-100-22200-6014 | Operating Supplies | 0 | 0 | 8,002 | 0 | (8,002) | -100.00% |
| Capital Outlay: | | | | | | | |
| 4-100-22200-8207 | EDP Equipment | 0 | 0 | 0 | 1,500 | 1,500 | 100.00% |
| TOTAL VICTIM-WITNESS: | | 86,343 | 83,280 | 98,287 | 151,206 | 52,919 | 53.84% |

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 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|-------------------------------------------|---------------------------------------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|
| SHERIFF - LAW ENFORCEMENT (31200): | | | | | | | |
| Salaries & Wages: | | | | | | | |
| 4-100-31200-1100 | Salaries & Wages – Regular | 3,349,045 | 3,538,358 | 3,970,518 | 4,245,940 | 275,422 | 6.94% |
| 4-100-31200-1200 | Salaries & Wages - Overtime | 320,580 | 394,336 | 352,091 | 390,916 | 38,825 | 11.03% |
| 4-100-31200-1200-016 | Salaries & Wages - Overtime (Gas Explosion) | 0 | 29,544 | 0 | 0 | 0 | 0.00% |
| 4-100-31200-1201 | Specialized Training Stipend | 0 | 0 | 76,861 | 0 | (76,861) | 100.00% |
| 4-100-31200-1204 | Salaries & Wages Holiday | 85,521 | 84,244 | 98,719 | 101,681 | 2,962 | 3.00% |
| 4-100-31200-1300 | Salaries & Wages - Part-Time | 111,589 | 147,986 | 157,945 | 165,842 | 7,897 | 5.00% |
| 4-100-31200-1700 | Stipends - On-Call | 20,122 | 27,131 | 33,152 | 33,152 | 0 | 0.00% |
| Employee Benefits: | | | | | | | |
| 4-100-31200-2100 | FICA/Medicare - Employer | 281,465 | 304,733 | 330,165 | 368,397 | 38,232 | 11.58% |
| 4-100-31200-2210 | Virginia Retirement System | 390,238 | 412,506 | 455,388 | 487,009 | 31,621 | 6.94% |
| 4-100-31200-2215 | Hybrid Premium | 1,119 | 1,284 | 1,250 | 1,433 | 183 | 14.64% |
| 4-100-31200-2310 | Hospitalization Insurance | 767,765 | 845,944 | 842,233 | 997,752 | 155,519 | 18.47% |
| 4-100-31200-2311 | Health Savings Account Contribution | 0 | 0 | 0 | 1,500 | 1,500 | 100.00% |

Sheriff – Law Enforcement, Continued

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|------------------------------|-------------------------------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|
| 4-100-31200-2400 | Group Life Insurance | 18,120 | 19,153 | 20,967 | 23,569 | 2,602 | 12.41% |
| 4-100-31200-2500 | VRS Health Insurance Credit | 0 | 0 | 0 | 2,546 | 2,546 | 100.00% |
| 4-100-31200-2600 | Unemployment Insurance | 872 | 712 | 4,368 | 4,669 | 301 | 6.89% |
| 4-100-31200-2700 | Workers' Compensation Insurance | 69,247 | 96,230 | 62,919 | 79,447 | 16,528 | 26.27% |
| 4-100-31200-2710 | Line of Duty Act | 0 | 0 | 0 | 39,072 | 39,072 | 100.00% |
| 4-100-31200-2810 | Clothing Allowance - Investigations | 12,100 | 13,200 | 19,200 | 19,200 | 0 | 0.00% |
| 4-100-31200-2820 | Tuition Reimbursement | 6 | 0 | 7,200 | 7,200 | 0 | 0.00% |
| 4-100-31200-2900 | Accrued Annual & Sick Leave Payout | 37,379 | 24,173 | 25,000 | 25,000 | 0 | 0.00% |
| Contractual Services: | | | | | | | |
| 4-100-31200-3110 | Professional Health Services | 7,411 | 10,894 | 17,580 | 17,580 | 0 | 0.00% |
| 4-100-31200-3180 | Contractual Services/Warrants | 3,225 | 19,672 | 17,132 | 17,132 | 0 | 0.00% |
| 4-100-31200-3310 | Repairs & Maintenance | 128,464 | 106,979 | 125,000 | 135,000 | 10,000 | 8.00% |
| 4-100-31200-3320 | Maintenance & Service Contract | 424,799 | 313,299 | 518,600 | 617,488 | 98,888 | 19.07% |
| 4-100-31200-3600 | Advertising | 3 | 196 | 650 | 650 | 0 | 0.00% |
| Other Charges: | | | | | | | |
| 4-100-31200-5210 | Postal Service | 205 | 304 | 1,800 | 1,800 | 0 | 0.00% |
| 4-100-31200-5230 | Telecommunications | 54,605 | 117,773 | 104,104 | 104,104 | 0 | 0.00% |
| 4-100-31200-5305 | Auto Insurance | 44,196 | 49,129 | 45,900 | 52,885 | 6,985 | 15.22% |

Sheriff – Law Enforcement, Continued

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|--------------------------------|-----------------------------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|
| 4-100-31200-5309 | Inland Marine Insurance | 1,716 | 13 | 102 | 14 | (88) | -86.27% |
| 4-100-31200-5435 | Rental Postage Meter/Scale | 620 | 581 | 581 | 610 | 29 | 4.99% |
| 4-100-31200-5510 | Mileage | 484 | 67 | 1,000 | 2,732 | 1,732 | 173.20% |
| 4-100-31200-5530 | Food & Lodging | 44,552 | 55,537 | 65,100 | 67,000 | 1,900 | 2.92% |
| 4-100-31200-5540 | Convention, Training, & Education | 28,311 | 54,994 | 34,900 | 41,900 | 7,000 | 20.06% |
| 4-100-31200-5550 | Extradition of Prisoners | 189 | 116 | 4,500 | 4,500 | 0 | 0.00% |
| 4-100-31200-5810 | Dues & Association Membership | 4,146 | 4,535 | 9,660 | 10,837 | 1,177 | 12.18% |
| Materials and Supplies: | | | | | | | |
| 4-100-31200-6001 | Office Supplies | 11,195 | 10,136 | 11,221 | 11,670 | 449 | 4.00% |
| 4-100-31200-6002 | Food Supplies/Food Service | 0 | 2,154 | 2,500 | 2,500 | 0 | 0.00% |
| 4-100-31200-6004 | Medical Supplies | 0 | 0 | 7,500 | 0 | (7,500) | -100.00% |
| 4-100-31200-6008 | Vehicles Supplies (Gas) | 199,138 | 210,349 | 210,000 | 210,000 | 0 | 0.00% |
| 4-100-31200-6009 | Auto Repairs & Maintenance | 1,695 | 12,827 | 2,500 | 2,500 | 0 | 0.00% |
| 4-100-31200-6010 | Police Supplies | 139,247 | 168,880 | 167,165 | 173,852 | 6,687 | 4.00% |
| 4-100-31200-6011 | Uniforms and Wearing Apparel | 20,528 | 21,894 | 23,350 | 23,350 | 0 | 0.00% |
| 4-100-31200-6012 | Books and Subscriptions | 1,679 | 1,584 | 1,200 | 1,200 | 0 | 0.00% |
| 4-100-31200-6030 | Drug Dog | 2,090 | 2,907 | 3,500 | 6,000 | 2,500 | 71.43% |

Sheriff – Law Enforcement, Continued

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|-------------------------------------|-------------------------------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|
| Payment to Joint Operations: | | | | | | | |
| 4-100-31200-7000 | Training School | 57,040 | 61,360 | 68,400 | 68,400 | 0 | 0.00% |
| 4-100-31200-7001 | Special Task Force | 25,175 | 14,872 | 25,309 | 36,803 | 11,494 | 45.41% |
| 4-100-31200-7002 | Gang Task Force | 4,037 | 2,434 | 4,934 | 5,131 | 197 | 3.99% |
| Capital Outlay: | | | | | | | |
| 4-100-31200-8101 | Machinery & Equipment - Replacement | 42,785 | 0 | 18,421 | 0 | (18,421) | -100.00% |
| 4-100-31200-8103 | Communication Equipment | 0 | 3,685 | 0 | 3,500 | 3,500 | 100.00% |
| 4-100-31200-8105 | Motor Vehicles & Equipment | 706,885 | 420,248 | 490,936 | 447,914 | (43,022) | -8.76% |
| 4-100-31200-8201 | Machinery & Equipment - New | 0 | 0 | 29,320 | 29,665 | 345 | 1.18% |
| 4-100-31200-8201-004 | Machinery & Equipment - DCJS Grant | 0 | 336,922 | 0 | 0 | 0 | 0.00% |
| 4-100-31200-8202 | Furniture & Fixtures | 500 | 0 | 2,400 | 2,600 | 200 | 8.33% |
| 4-100-31200-8204 | Drug Dog Asset Purchase | 0 | 12,500 | 0 | 0 | 0 | 100.00% |
| 4-100-31200-8207 | EDP Equipment | 54,501 | 73,217 | 114,294 | 143,096 | 28,802 | 25.20% |
| 4-100-31200-8214 | Range Site Improvements | 1,161 | 2,302 | 3,000 | 3,000 | 0 | 0.00% |
| <u>DMV Grant Program:</u> | | | | | | | |
| Salaries & Wages: | | | | | | | |
| 4-100-31200-1201 | Salaries & Wages- Overtime - DMV | 4,644 | 13,485 | 13,300 | 10,000 | (3,300) | -24.81% |
| Employee Benefits: | | | | | | | |
| 4-100-31200-2101 | FICA/Medicare - Employer - DMV | 345 | 664 | 1,017 | 760 | (257) | -25.30% |
| Materials and Supplies: | | | | | | | |
| 4-100-31200-6010-009 | Police Supplies - DMV Grant | 0 | 7 | 9,875 | 13,000 | 3,125 | 31.65% |

Sheriff – Law Enforcement, Continued

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|----------------------------------|------------------------------------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|
| <u>Bulletproof Vest Program:</u> | | | | | | | |
| Materials and Supplies: | | | | | | | |
| 4-100-31200-6010-001 | Police Supplies - Bulletproof Vest Grant | 4,046 | 3,300 | 17,738 | 17,738 | 0 | 0.00% |
| <u>Forestry Grant Program:</u> | | | | | | | |
| Salaries & Wages: | | | | | | | |
| 4-100-31200-1202 | Salaries & Wages- Overtime - Forestry | 3,867 | 2,767 | 5,280 | 5,280 | 0 | 0.00% |
| Employee Benefits: | | | | | | | |
| 4-100-31200-2102 | FICA/Medicare - Employer - Forestry | 302 | 301 | 404 | 401 | (3) | -0.65% |
| Materials and Supplies: | | | | | | | |
| 4-100-31200-6010-004 | Police Supplies - Project Lifesaver | 21 | 1,762 | 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 | 18,764 | 0 | 18,500 | 18,500 | 0 | 0.00% |
| Materials and Supplies: | | | | | | | |
| 4-100-31200-6010-006 | Police Supplies - Youth Camp | 0 | 966 | 1,200 | 1,200 | 0 | 0.00% |

Sheriff – Law Enforcement, Continued

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|-----------------------------------------------------|-----------------------------------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|
| <u>Project Backpack Program:</u> | | | | | | | |
| Materials and Supplies: | | | | | | | |
| 4-100-31200-6010-008 | Police Supplies - Project Backpack | 598 | 5,440 | 10,150 | 10,150 | 0 | 0.00% |
| <u>Town of Edinburg Law Enforcement Services:</u> | | | | | | | |
| Salaries & Wages: | | | | | | | |
| 4-100-31200-1100-010 | Salaries & Wages – Regular - EPD | 94,492 | 95,640 | 108,111 | 105,152 | (2,959) | -2.74% |
| 4-100-31200-1200-010 | Salaries & Wages - Overtime - EPD | 4,068 | 8,444 | 0 | 0 | 0 | 0.00% |
| Employee Benefits: | | | | | | | |
| 4-100-31200-2100-010 | FICA/Medicare - Employer - EPD | 7,699 | 7,530 | 8,271 | 8,044 | (227) | -2.74% |
| 4-100-31200-2210-010 | Virginia Retirement System - EPD | 10,989 | 9,857 | 12,465 | 12,061 | (404) | -3.24% |
| 4-100-31200-2310-010 | Hospitalization - EPD | 18,569 | 22,897 | 22,680 | 22,432 | (248) | -1.09% |
| 4-100-31200-2400-010 | Group Life - EPD | 510 | 458 | 583 | 568 | (15) | -2.60% |
| 4-100-31200-2500-010 | Health Insurance Credit - EPD | 0 | 0 | 0 | 63 | 63 | 100.00% |
| 4-100-31200-2600-010 | Unemployment - EPD | 21 | 16 | 119 | 116 | (3) | -2.46% |
| 4-100-31200-2700-010 | Workers' Compensation - EPD | 2,099 | 2,424 | 2,420 | 2,196 | (224) | -9.26% |
| <u>Town of Toms Brook Law Enforcement Services:</u> | | | | | | | |
| Salaries & Wages: | | | | | | | |
| 4-100-31200-1100-013 | Salaries & Wages – Regular - Toms Brook | 7,345 | 58,635 | 51,976 | 54,046 | 2,070 | 3.98% |

Sheriff – Law Enforcement, Continued

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|------------------------------|------------------------------------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|
| 4-100-31200-1300-013 | Salaries & Wages - Overtime - Toms Brook | 5,505 | 893 | 0 | 0 | 0 | 0.00% |
| Employee Benefits: | | | | | | | |
| 4-100-31200-2100-013 | FICA/Medicare - Employer - Toms Brook | 482 | 4,256 | 3,976 | 4,135 | 159 | 3.99% |
| 4-100-31200-2210-013 | Virginia Retirement System - Toms Brook | 854 | 6,782 | 5,993 | 6,199 | 206 | 3.44% |
| 4-100-31200-2310-013 | Hospitalization - Toms Brook | 3,351 | 22,098 | 22,979 | 11,357 | (11,622) | -50.58% |
| 4-100-31200-2400-013 | Group Life - Toms Brook | 40 | 314 | 281 | 292 | 11 | 3.84% |
| 4-100-31200-2500-013 | Health Insurance Credit - Toms Brook | 0 | 0 | 0 | 33 | 33 | 100.00% |
| 4-100-31200-2600-013 | Unemployment - Toms Brook | 0 | 0 | 57 | 60 | 3 | 4.94% |
| 4-100-31200-2700-013 | Workers' Compensation - Toms Brook | 0 | 155 | 0 | 0 | 0 | 0.00% |
| <u>DCJS - SRO Grant</u> | | | | | | | |
| Salaries & Wages: | | | | | | | |
| 4-100-31200-1100-015 | Salaries & Wages - Regular - SRO Grant | 47,405 | 50,893 | 53,380 | 55,494 | 2,114 | 3.96% |
| Employee Benefits: | | | | | | | |
| 4-100-31200-2100-015 | FICA/Medicare - Employer - SRO Grant | 3,749 | 4,038 | 4,085 | 4,246 | 161 | 3.95% |
| 4-100-31200-2210-015 | VRS - SRO Grant | 5,858 | 5,919 | 5,976 | 6,366 | 390 | 6.52% |
| 4-100-31200-2310-015 | Hospitalization - SRO Grant | 12,660 | 10,470 | 11,340 | 11,357 | 17 | 0.15% |

PUBLIC SAFETY
GENERAL FUND

Sheriff – Law Enforcement, Continued

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|-----------------------------------------|----------------------------------------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|
| 4-100-31200-2400-015 | Group Life - SRO Grant | 272 | 275 | 288 | 300 | 12 | 4.07% |
| 4-100-31200-2500-015 | Health Insurance Credit - SRO Grant | 0 | 0 | 0 | 34 | 34 | 100.00% |
| 4-100-31200-2600-015 | SRO - Unemployment | 0 | 0 | 59 | 62 | 3 | 5.60% |
| 4-100-31200-2700-015 | SRO - Worker's Compensation | 0 | 0 | 1,344 | 0 | (1,344) | -100.00% |
| <u>ICAC Grant</u> | | | | | | | |
| Contractual Services: | | | | | | | |
| 4-100-31200-3180-016 | Contractual Services-Crimes Against Children | 6,675 | 6,286 | 7,000 | 7,000 | 0 | 0.00% |
| Employee Benefits: | | | | | | | |
| 4-100-31200-2100-017 | FICA/Medicare - Employer - CALEA Grant | 0 | 0 | 0 | 3,569 | 3,569 | 100.00% |
| 4-100-31200-2210-017 | VRS - CALEA Grant | 0 | 0 | 0 | 5,351 | 5,351 | 100.00% |
| 4-100-31200-2310-017 | Hospitalization - CALEA Grant | 0 | 0 | 0 | 11,357 | 11,357 | 100.00% |
| 4-100-31200-2400-017 | Group Life - CALEA Grant | 0 | 0 | 0 | 252 | 252 | 100.00% |
| 4-100-31200-2500-017 | Health Insurance Credit - CALEA Grant | 0 | 0 | 0 | 28 | 28 | 100.00% |
| 4-100-31200-2600-017 | Unemployment - CALEA Grant | 0 | 0 | 0 | 52 | 52 | 100.00% |
| Other Charges: | | | | | | | |
| 4-100-31200-5530-017 | Food & Lodging - CALEA Grant | 0 | 0 | 0 | 300 | 300 | 100.00% |
| 4-100-31200-5540-017 | Convention, Training, & Edu. - CALEA Grant | 0 | 0 | 0 | 800 | 800 | 100.00% |
| 4-100-31200-5810-017 | Dues & Association Membership - CALEA Grant | 0 | 0 | 0 | 4,000 | 4,000 | 100.00% |
| TOTAL SHERIFF - LAW ENFORCEMENT: | | 7,740,983 | 8,378,865 | 8,997,648 | 9,707,006 | 709,357 | 7.88% |

*County of Shenandoah,
Virginia*

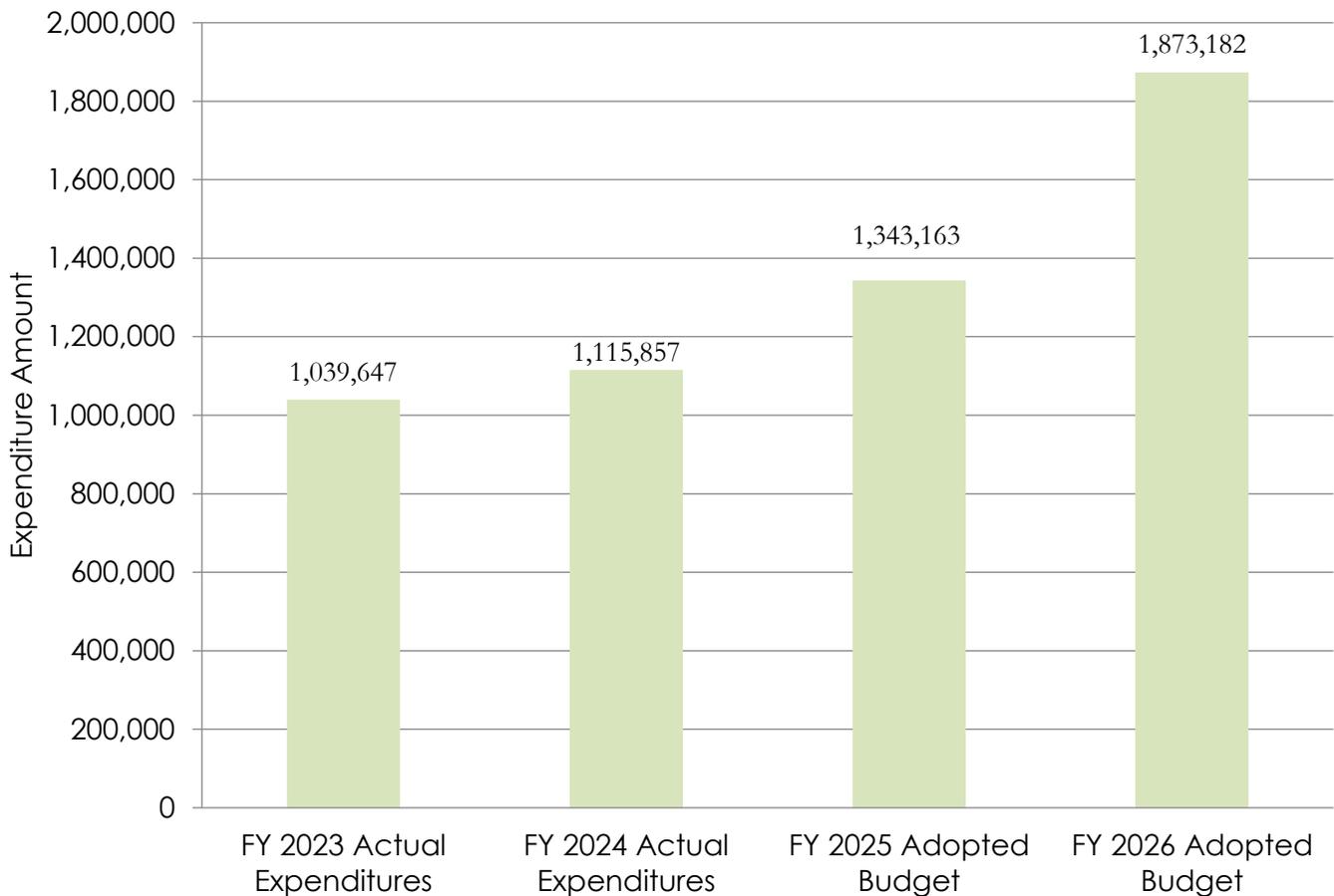
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FY2026 Adopted Budget

VOLUNTEER FIRE AND RESCUE DEPARTMENT

The Volunteer Fire Department consists of funding made to the twelve volunteer fire and/or rescue companies that serve Shenandoah County. Resources provided to the volunteer fire and/or rescue companies are used to support the mission of providing fire suppression and protection, as well as emergency medical services to the residents of their service and surrounding areas of the County. Funding includes direct annual contributions per service 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 and Rescue Department Expenditures

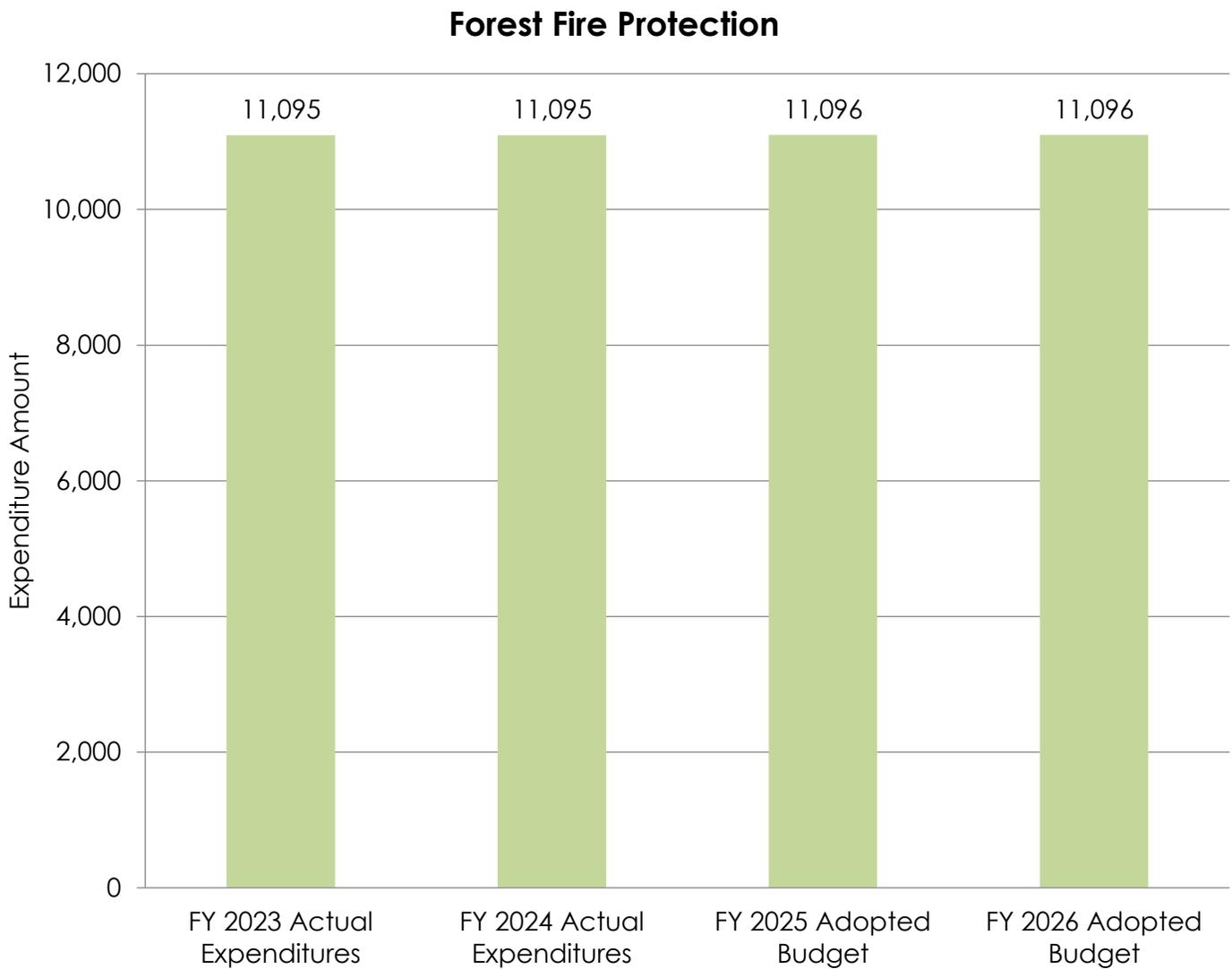
| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|----------------------------------------------------|--------------------------------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|
| <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 | 47,448 | 47,361 | 48,000 | 48,000 | 0 | 0.00% |
| Contractual Services: | | | | | | | |
| 4-100-32200-3110 | Professional Health Services | 0 | 0 | 1,000 | 1,000 | 0 | 0.00% |
| 4-100-32200-3180 | Contractual Services | 1,590 | 0 | 1,500 | 1,500 | 0 | 0.00% |
| 4-100-32200-3310 | Repairs & Maintenance | 64,371 | 73,613 | 90,339 | 77,200 | (13,139) | -14.54% |
| 4-100-32200-3310-010 | Repairs & Maintenance - EMS Recovery | 0 | 0 | 0 | 21,250 | 21,250 | 100.00% |
| Other Charges: | | | | | | | |
| 4-100-32200-5230 | Telecommunications | 0 | 0 | 0 | 0 | 0 | 0.00% |
| 4-100-32200-5230-010 | Telecommunications - EMS Recovery | 0 | 0 | 0 | 24,000 | 24,000 | 100.00% |
| 4-100-32200-5308 | General Liability Insurance | 522 | 204,032 | 208,500 | 250,604 | 42,104 | 20.19% |
| 4-100-32200-5540 | Convention, Training, & Education | 1,176 | 690 | 9,050 | 9,050 | 0 | 0.00% |
| 4-100-32200-5640 | Contributions | 555,000 | 555,000 | 585,000 | 1,035,000 | 450,000 | 76.92% |
| 4-100-32200-5641 | State Fire Program Fund | 103,215 | 0 | 104,250 | 118,659 | 14,409 | 13.82% |
| 4-100-32200-5643 | Four for Life Funds | 51,216 | 50,786 | 32,009 | 31,741 | (268) | -0.84% |

Volunteer Fire and Rescue Department, Continued

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|-------------------------------------------|----------------------------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|
| 4-100-32200-5644 | Lord Fairfax EMS Council | 14,348 | 14,348 | 15,065 | 15,065 | 0 | 0.00% |
| 4-100-32200-5801 | Volunteer Incentive Program | 0 | 0 | 30,000 | 30,000 | 0 | 100.00% |
| Materials and Supplies: | | | | | | | |
| 4-100-32200-6002 | Food Supplies | 0 | 0 | 1,000 | 1,000 | 0 | 0.00% |
| 4-100-32200-6008 | Vehicles Supplies (Gas) | 157,317 | 127,965 | 160,000 | 130,000 | (30,000) | -18.75% |
| 4-100-32200-6009 | Repairs and Maintenance Supplies | 66 | 0 | 0 | 0 | 0 | 0.00% |
| 4-100-32200-6011 | Uniforms and Wearing Apparel | 777 | 710 | 900 | 1,200 | 300 | 33.33% |
| 4-100-32200-6012 | Books & Supplies | 6,970 | 5,708 | 15,000 | 26,363 | 11,363 | 75.75% |
| 4-100-32200-6014 | Operating Supplies | 1,652 | 2,030 | 5,000 | 15,000 | 10,000 | 200.00% |
| Capital Outlay: | | | | | | | |
| 4-100-32200-8101 | Machinery and Equipment | 4,929 | 4,564 | 7,500 | 7,500 | 0 | 0.00% |
| TOTAL VOLUNTEER FIRE & RESCUE: | | 1,039,647 | 1,115,857 | 1,343,163 | 1,873,182 | 530,019 | 39.46% |

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.

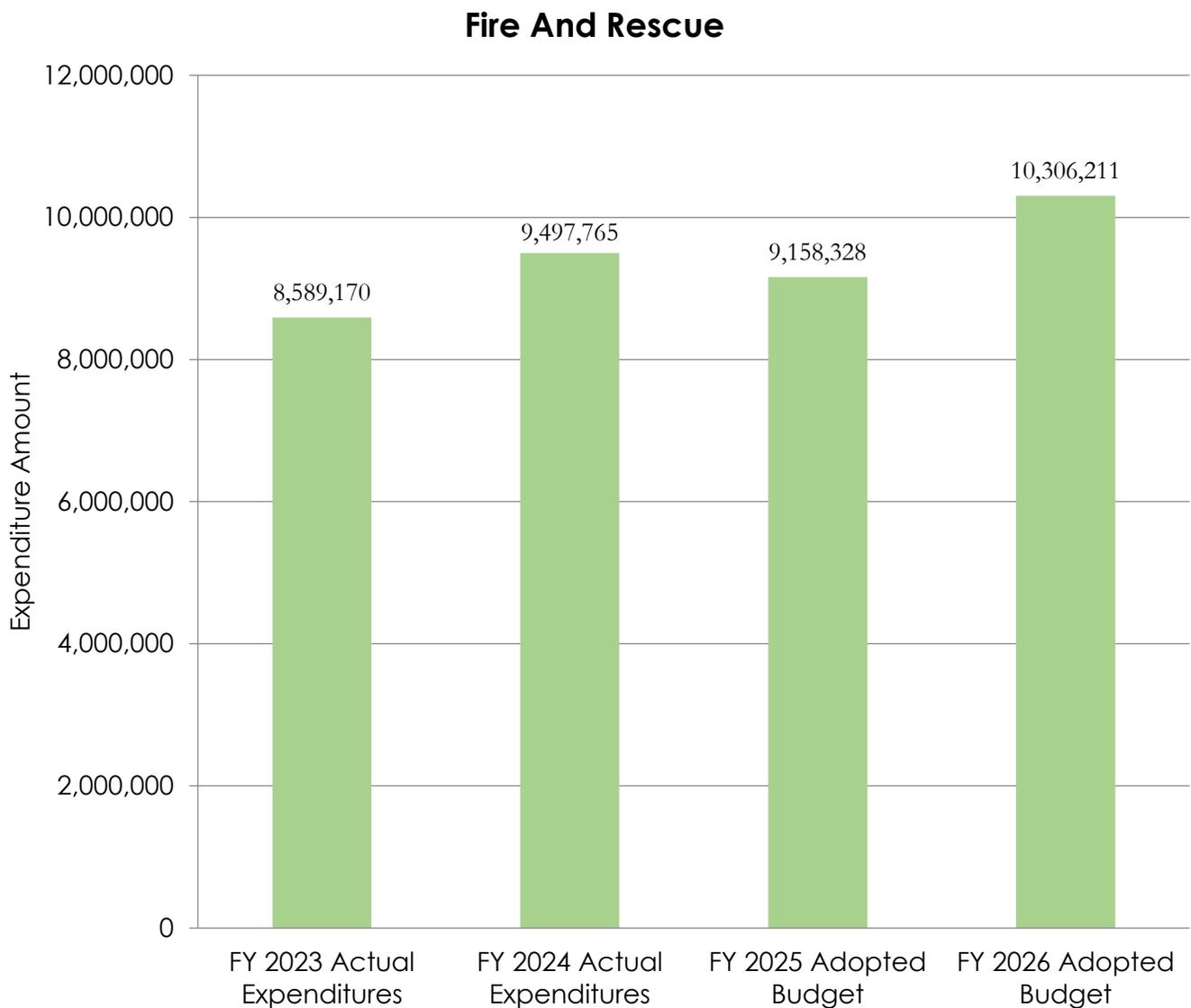


Forest Fire Protection Expenditures

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|------------------------------------------------|------------------------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|
| FOREST FIRE EXTINCTION SERVICE (32400): | | | | | | | |
| 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 over ninety 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 Expenditures

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|------------------------------|------------------------------------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|
| FIRE/RESCUE (32500): | | | | | | | |
| Salaries & Wages: | | | | | | | |
| 4-100-32500-1100 | Salaries & Wages – Regular | 4,418,386 | 4,716,090 | 4,898,409 | 5,496,486 | 598,077 | 12.21% |
| 4-100-32500-1100-001 | Salaries & Wages - Stand-By Compensation | 0 | 0 | 18,000 | 20,600 | 2,600 | 14.44% |
| 4-100-32500-1200 | Salaries & Wages – Overtime | 1,013,013 | 1,159,299 | 824,985 | 674,992 | (149,993) | -18.18% |
| 4-100-32500-1204 | Salaries & Wages - Holiday Pay | 219,746 | 137,825 | 234,510 | 276,892 | 42,382 | 18.07% |
| 4-100-32500-1300 | Salaries & Wages – Part-Time | 11,793 | 40,548 | 20,000 | 20,600 | 600 | 3.00% |
| 4-100-32500-1700 | Stipend for Services | 119,938 | 106,708 | 177,501 | 208,001 | 30,500 | 17.18% |
| 4-100-32500-1802 | ARPA Bonus | 0 | 0 | 0 | 0 | 0 | 0.00% |
| 4-100-32500-1803 | ALS Provider Retention Program | 0 | 0 | 15,000 | 15,000 | 0 | 0.00% |
| Employee Benefits: | | | | | | | |
| 4-100-32500-2100 | FICA/Medicare - Employer | 421,739 | 448,996 | 390,970 | 503,547 | 112,577 | 28.79% |
| 4-100-32500-2210 | Virginia Retirement System | 512,342 | 538,966 | 567,287 | 621,772 | 54,485 | 9.60% |
| 4-100-32500-2215 | Hybrid STD/LTD Premium | 416 | 437 | 550 | 244 | (306) | -55.64% |
| 4-100-32500-2310 | Hospitalization Insurance | 968,096 | 1,054,851 | 1,086,652 | 1,191,281 | 104,629 | 9.63% |
| 4-100-32500-2400 | Group Life Insurance | 23,788 | 25,026 | 26,448 | 29,276 | 2,828 | 10.69% |

Fire And Rescue, Continued

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|------------------------------|-----------------------------------------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|
| 4-100-32500-2500 | VRS Health Insurance Credit | 2,616 | 2,758 | 2,029 | 3,255 | 1,226 | 60.43% |
| 4-100-32500-2600 | Unemployment Insurance | 1,164 | 843 | 5,392 | 5,965 | 573 | 10.63% |
| 4-100-32500-2700 | Workers' Compensation Insurance | 137,099 | 182,302 | 126,846 | 155,695 | 28,849 | 22.74% |
| 4-100-32500-2710 | Line of Duty Act | 0 | 0 | 0 | 45,867 | 45,867 | 100.00% |
| 4-100-32500-2900 | Accrued Annual & Sick Leave Payout | 23,724 | 9,481 | 0 | 12,500 | 12,500 | 100.00% |
| Contractual Services: | | | | | | | |
| 4-100-32500-3110 | Professional Health Services | 29,649 | 31,532 | 52,775 | 75,000 | 22,225 | 42.11% |
| 4-100-32500-3150 | Professional Services | 24,120 | 24,000 | 35,000 | 35,000 | 0 | 0.00% |
| 4-100-32500-3310 | Repairs & Maintenance | 52,841 | 43,898 | 27,000 | 45,000 | 18,000 | 66.67% |
| 4-100-32500-3320 | Maintenance & Service Contract | 115,706 | 42,725 | 70,248 | 28,673 | (41,575) | -59.18% |
| 4-100-32500-3320-010 | Maintenance & Service Contract - EMS Recovery | 0 | 0 | 0 | 94,717 | 94,717 | 100.00% |
| 4-100-32500-3500 | Printing | 1,860 | 50 | 2,500 | 2,500 | 0 | 0.00% |
| Other Charges: | | | | | | | |
| 4-100-32500-5210 | Postal Service | 163 | 126 | 300 | 300 | 0 | 0.00% |
| 4-100-32500-5230 | Telecommunications | 10,061 | 15,243 | 14,000 | 19,500 | 5,500 | 39.29% |
| 4-100-32500-5305 | Auto Insurance | 11,369 | 10,640 | 9,690 | 14,931 | 5,241 | 54.09% |
| 4-100-32500-5309 | Contractor Equipment Insurance | 126 | 51 | 204 | 52 | (152) | -74.51% |

Fire And Rescue, Continued

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|--------------------------------|-----------------------------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|
| 4-100-32500-5510 | Mileage | 804 | 419 | 750 | 750 | 0 | 0.00% |
| 4-100-32500-5530 | Food & Lodging | 2,544 | 3,609 | 14,000 | 11,000 | (3,000) | -21.43% |
| 4-100-32500-5540 | Convention, Training, & Education | 23,054 | 19,840 | 49,925 | 50,425 | 500 | 1.00% |
| 4-100-32500-5810 | Dues & Association Membership | 1,307 | 800 | 1,608 | 1,810 | 202 | 12.56% |
| Materials and Supplies: | | | | | | | |
| 4-100-32500-6001 | Office Supplies | 3,468 | 4,554 | 4,000 | 5,000 | 1,000 | 25.00% |
| 4-100-32500-6002 | Food Supplies | 1,020 | 7,475 | 1,500 | 1,500 | 0 | 0.00% |
| 4-100-32500-6004 | Medical & Lab Supplies | 63,264 | 92,886 | 62,500 | 0 | (62,500) | -100.00% |
| 4-100-32500-6004-010 | Medical Supplies - EMS Recovery | 0 | 0 | 0 | 77,500 | 77,500 | 100.00% |
| 4-100-32500-6008 | Vehicles Supplies (Gas) | 57,152 | 64,236 | 60,000 | 60,000 | 0 | 0.00% |
| 4-100-32500-6009 | Auto Repairs & Maintenance | 4,279 | 5,854 | 12,000 | 12,000 | 0 | 0.00% |
| 4-100-32500-6011 | Uniforms and Wearing Apparel | 80,697 | 123,598 | 128,900 | 183,930 | 55,030 | 42.69% |
| 4-100-32500-6012 | Books & Supplies | 1,910 | 2,260 | 20,240 | 20,240 | 0 | 0.00% |
| 4-100-32500-6014 | Operating Supplies | 14,956 | 13,856 | 27,000 | 27,000 | 0 | 0.00% |
| 4-100-32500-6099 | Fire Marshal Operating Supplies | 8,426 | 13,664 | 8,000 | 8,000 | 0 | 0.00% |

Fire And Rescue, Continued

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|----------------------------------------------------------|-------------------------------------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|
| Capital Outlay: | | | | | | | |
| 4-100-32500-8101 | Machinery and Equipment | 0 | 80,098 | 125,000 | 125,000 | 0 | 0.00% |
| 4-100-32500-8101-010 | Machinery and Equipment - EMS Recovery | 0 | 0 | 0 | 0 | 0 | 0.00% |
| 4-100-32500-8102 | Furniture and Fixtures | 0 | 0 | 0 | 2,400 | 2,400 | 100.00% |
| 4-100-32500-8105 | Motor Vehicles and Equipment | 11,319 | 420,912 | 0 | 85,000 | 85,000 | 100.00% |
| 4-100-32500-8108 | Motor Vehicle Replacement | 97,952 | 3,331 | 0 | 0 | 0 | 0.00% |
| 4-100-32500-8207 | EDP Equipment | 69,070 | 14,193 | 13,100 | 13,500 | 400 | 3.05% |
| <u>Local Emergency Management Program Grant (LEMPG):</u> | | | | | | | |
| Other Charges: | | | | | | | |
| 4-100-32500-1700-001 | Stipends | 5,000 | 6,000 | 6,000 | 6,000 | 0 | 0.00% |
| 4-100-32500-5230-001 | Telecommunications -LEMPG | 2,700 | 1,291 | 4,500 | 4,500 | 0 | 0.00% |
| 4-100-32500-5530-001 | Food & Lodging - LEMPG | 0 | 0 | 1,000 | 1,000 | 0 | 0.00% |
| 4-100-32500-5540-001 | Convention, Training, & Education - LEMPG | 0 | 0 | 1,000 | 1,000 | 0 | 0.00% |

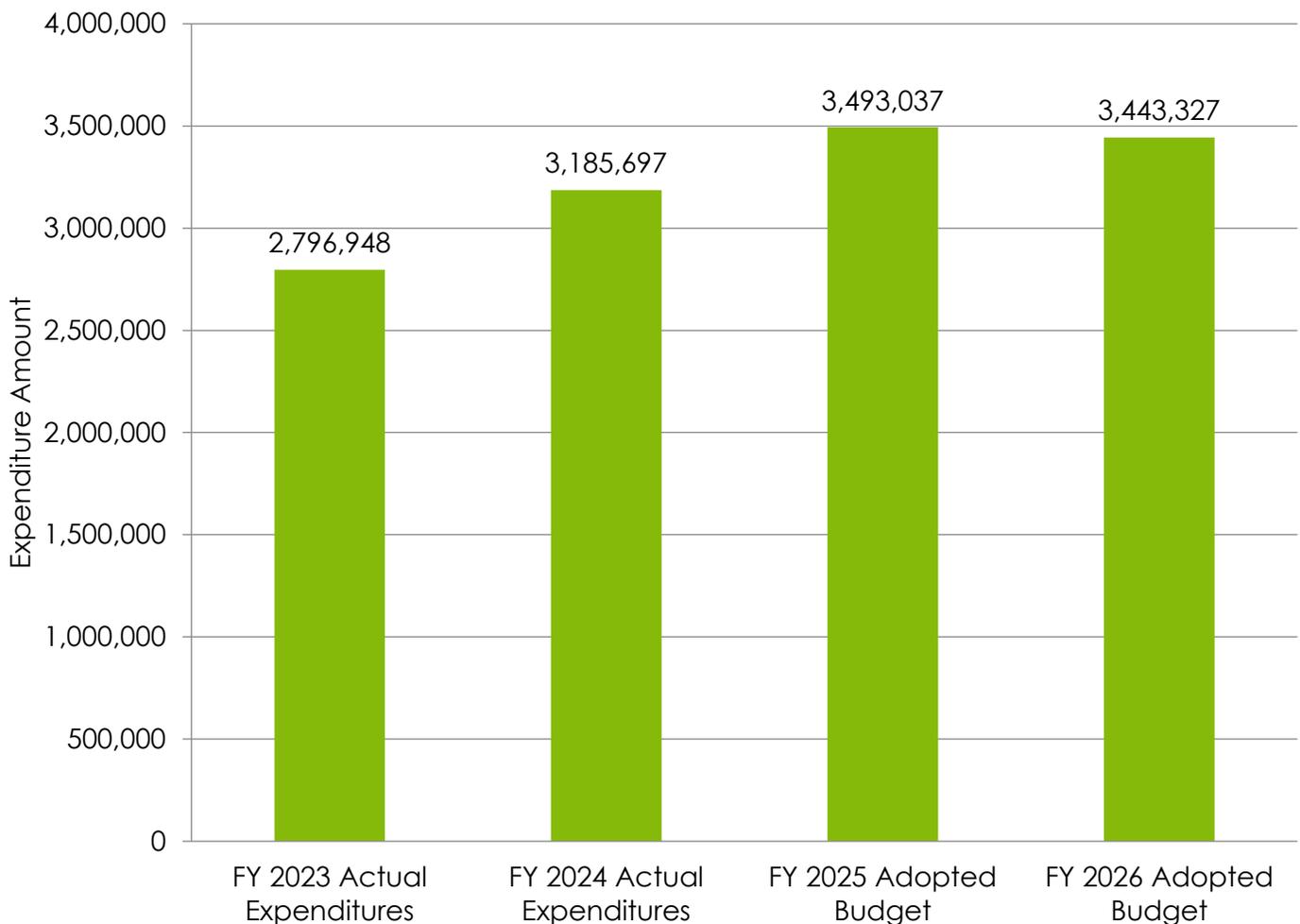
Fire And Rescue, Continued

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|--------------------------------|----------------------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|
| Materials and Supplies: | | | | | | | |
| 4-100-32500-6014-001 | Operating Supplies - LEMPG | 14,885 | 16,436 | 11,009 | 11,009 | 0 | 0.00% |
| TOTAL FIRE/RESCUE: | | 8,589,170 | 9,497,765 | 9,158,328 | 10,306,211 | 1,147,883 | 12.53% |

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

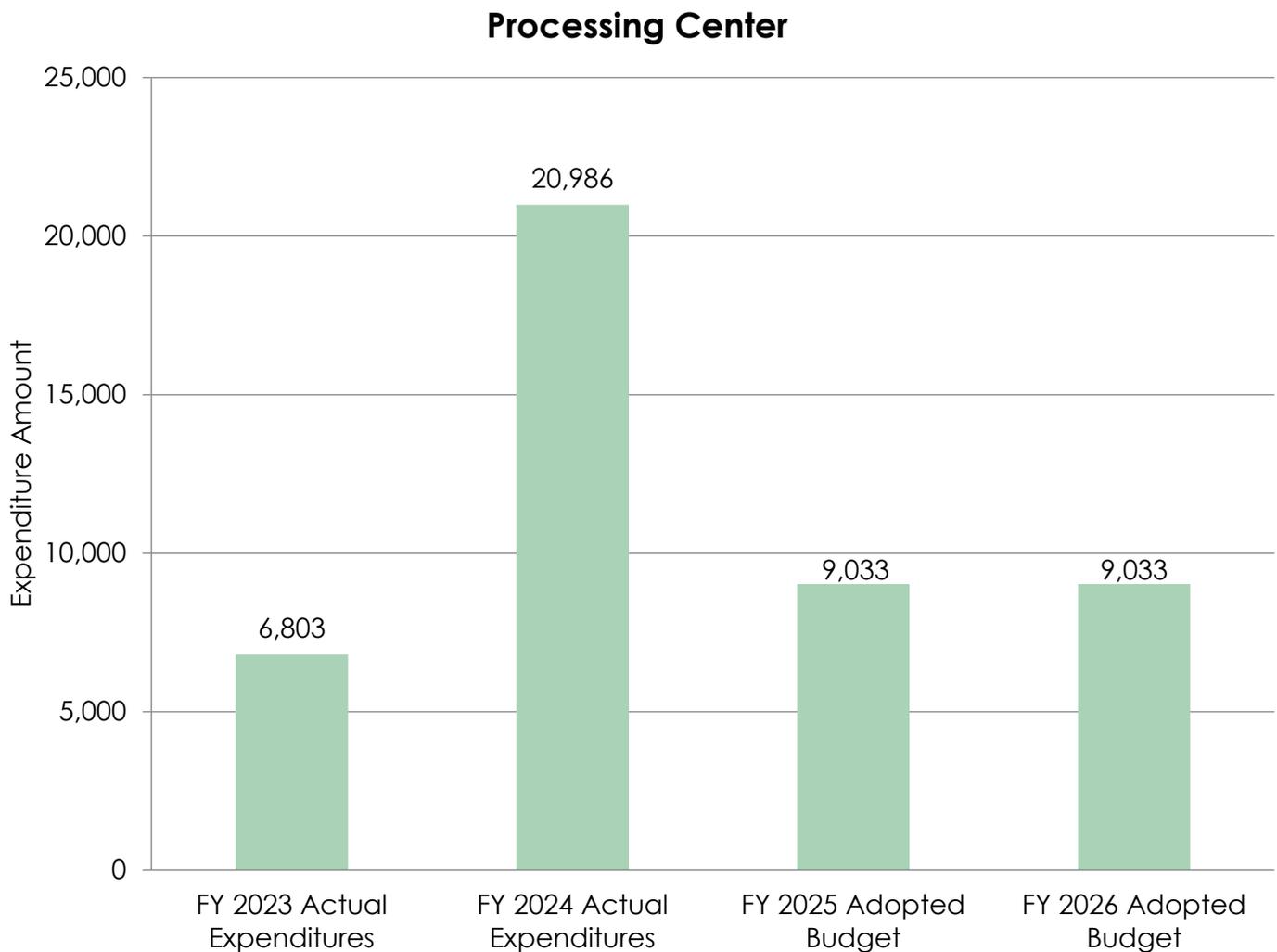


Adult Corrections and Detention Expenditures

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|---------------------------------------------------|-----------------------------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|
| ADULT CORRECTIONS & DETENTION (33100): | | | | | | | |
| 4-100-33100-5851 | Contribution to RSW Regional Jail | 2,796,948 | 3,185,697 | 3,493,037 | 3,443,327 | (49,710) | -1.42% |
| TOTAL ADULT CORRECTIONS & DETENTION: | | 2,796,948 | 3,185,697 | 3,493,037 | 3,443,327 | (49,710) | -1.42% |

PROCESSING CENTER

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



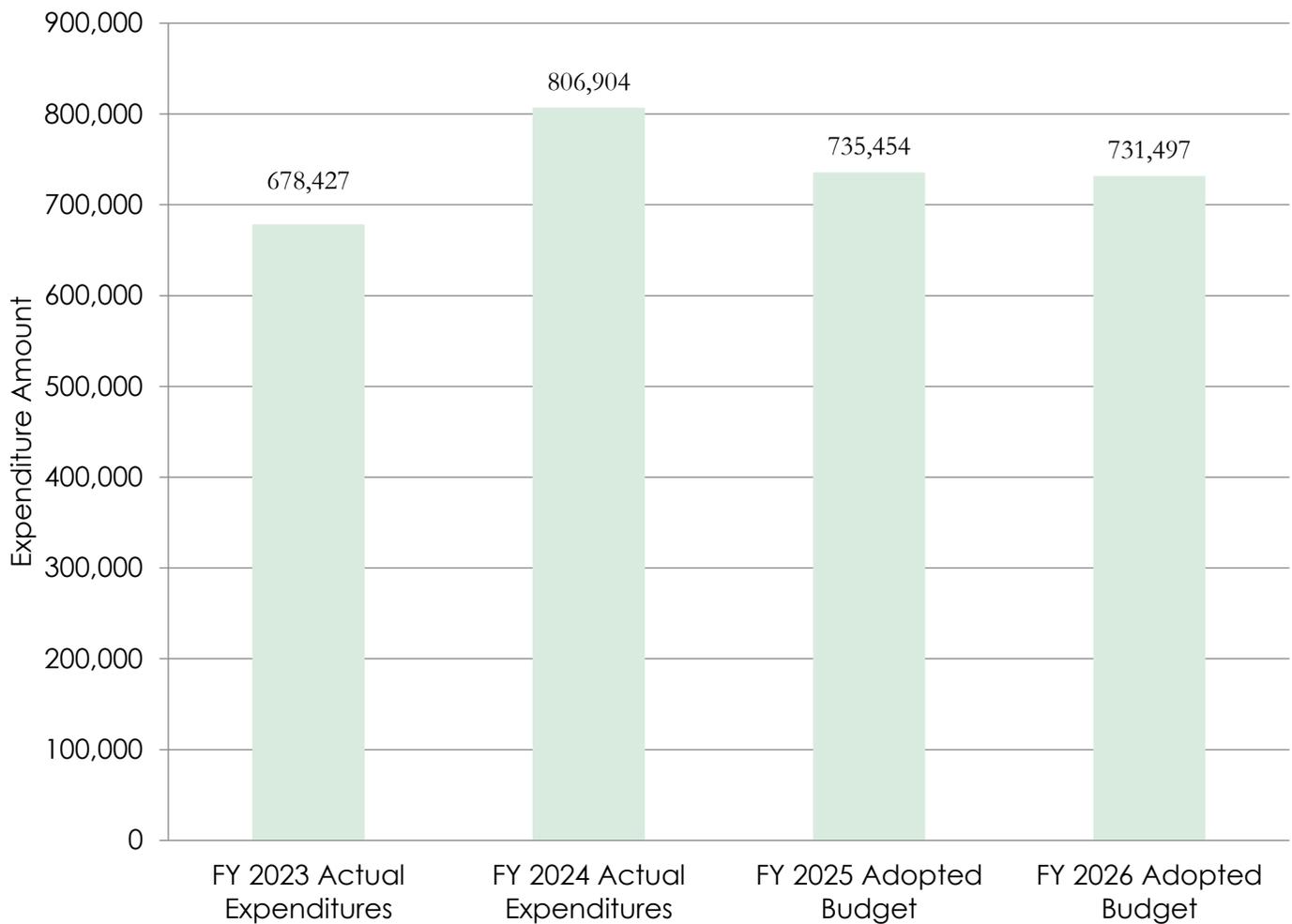
Processing Center Expenditures

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|-----------------------------------|---------------------------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|
| PROCESSING CENTER (33200): | | | | | | | |
| Contractual Services: | | | | | | | |
| 4-100-33200-3310 | Repair & Maintenance Services | 0 | 0 | 100 | 100 | 0 | 0.00% |
| 4-100-33200-3320 | Maintenance & Service Contracts | 4,103 | 19,433 | 5,383 | 5,383 | 0 | 0.00% |
| Other Charges: | | | | | | | |
| 4-100-33200-5130 | Water & Sewer | 2,100 | 840 | 2,750 | 2,750 | 0 | 0.00% |
| 4-100-33200-5230 | Telecommunications | 600 | 714 | 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: | | 6,803 | 20,986 | 9,033 | 9,033 | 0 | 0.00% |

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



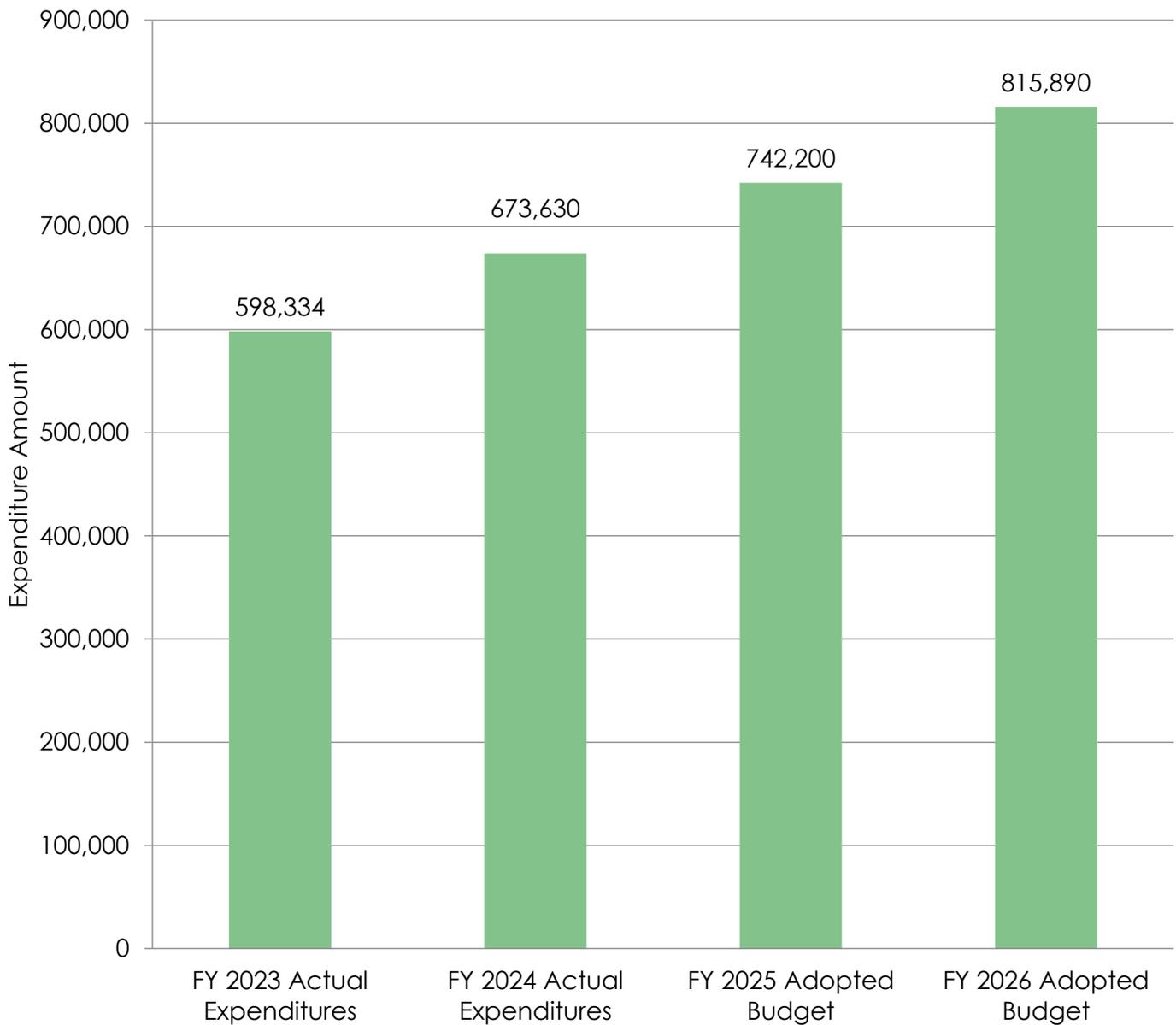
Juvenile Probation Expenditures

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|------------------------------------------------------------------------|----------------------------------------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|
| JUVENILE PROBATION & DETENTION (33300): | | | | | | | |
| Other Charges: | | | | | | | |
| 4-100-33300-5230 | Telecommunications | 2,446 | 1,515 | 3,000 | 3,000 | 0 | 0.00% |
| 4-100-33300-5851 | Northwest Regional Juvenile Detention Center | 643,952 | 769,071 | 696,250 | 691,243 | (5,007) | -0.72% |
| Materials and Supplies: | | | | | | | |
| 4-100-33300-6001 | Office Supplies | 0 | 0 | 500 | 750 | 250 | 50.00% |
| 4-100-33300-6004 | Medical & Laboratory Supplies | 0 | 2,220 | 2,000 | 2,000 | 0 | 0.00% |
| 4-100-33300-8202 | Furniture & Fixtures | 0 | 0 | 0 | 1,000 | 1,000 | 100.00% |
| <u>Virginia Juvenile Community Crime Control Act (VJCCCA) Program:</u> | | | | | | | |
| Contractual Services: | | | | | | | |
| 4-100-33300-3160-001 | Miscellaneous Services - VJCCCA | 29,255 | 31,776 | 31,204 | 31,204 | 0 | 0.00% |
| Other Charges | | | | | | | |
| 4-100-33300-5230-001 | Telecommunications -VJCCCA | 2,291 | 2,040 | 2,300 | 2,300 | 0 | 0.00% |
| Materials and Supplies: | | | | | | | |
| 4-100-33300-6001-001 | Office Supplies - VJCCCA | 273 | 282 | 0 | 0 | 0 | 0.00% |
| 4-100-33300-8202-001 | Furniture & Supplies - VJCCA | 210 | 0 | 200 | 0 | (200) | -100.00% |
| TOTAL JUVENILE PROBATION & DETENTION: | | 678,427 | 806,904 | 735,454 | 731,497 | (3,957) | -0.54% |

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 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|----------------|--------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|
|----------------|--------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|

BUILDING INSPECTIONS (34410):

Salaries & Wages:

| | | | | | | | |
|------------------|------------------------------|---------|---------|---------|---------|--------|--------|
| 4-100-34410-1100 | Salaries & Wages – Regular | 397,803 | 423,598 | 448,975 | 535,955 | 86,980 | 19.37% |
| 4-100-34410-1300 | Salaries & Wages - Part Time | 0 | 180 | 0 | 0 | 0 | 0.00% |

Employee Benefits:

| | | | | | | | |
|------------------|---------------------------------|--------|--------|--------|--------|---------|---------|
| 4-100-34410-2100 | FICA/Medicare - Employer | 29,232 | 32,114 | 34,347 | 41,002 | 6,655 | 19.38% |
| 4-100-34410-2210 | Virginia Retirement System | 46,255 | 49,693 | 51,497 | 61,475 | 9,978 | 19.38% |
| 4-100-34410-2215 | Hybrid STD/LTD Premium | 1,932 | 3,686 | 2,250 | 2,279 | 29 | 1.29% |
| 4-100-34410-2310 | Hospitalization Insurance | 75,883 | 83,600 | 95,178 | 89,983 | (5,195) | -5.46% |
| 4-100-34410-2400 | Group Life Insurance | 2,148 | 2,307 | 2,425 | 2,895 | 470 | 19.38% |
| 4-100-34410-2500 | VRS Health Insurance Credit | 239 | 256 | 270 | 323 | 53 | 19.63% |
| 4-100-34410-2600 | Unemployment Insurance | 107 | 67 | 493 | 590 | 97 | 19.68% |
| 4-100-34410-2700 | Workers' Compensation Insurance | 4,420 | 4,289 | 4,241 | 3,689 | (552) | -13.02% |
| 4-100-34410-2900 | Accrued Annual and Sick Leave | 2,760 | 9,595 | 24,500 | 24,500 | 0 | 0.00% |

Building Inspections, Continued

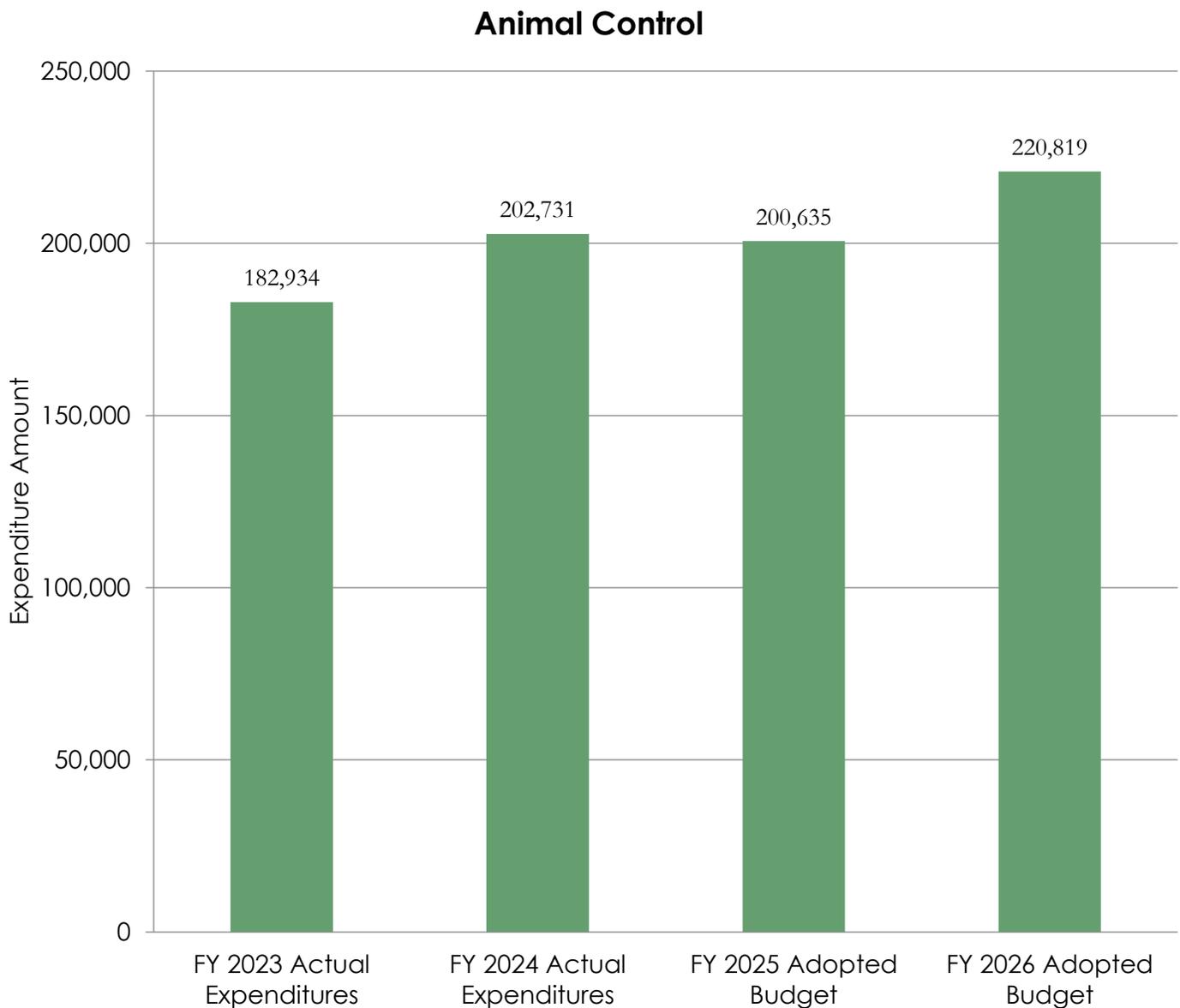
| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|--------------------------------|-----------------------------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|
| Contractual Services: | | | | | | | |
| 4-100-34410-3310 | Repairs and Maintenance | 3,152 | 2,318 | 1,200 | 1,200 | 0 | 0.00% |
| 4-100-34410-3320 | Maintenance & Service Contract | 6,921 | 7,080 | 6,500 | 7,380 | 880 | 13.54% |
| 4-100-34410-3500 | Printing | 94 | 88 | 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 | 448 | 547 | 1,000 | 1,000 | 0 | 0.00% |
| 4-100-34410-5230 | Telecommunications | 2,589 | 2,779 | 3,000 | 3,000 | 0 | 0.00% |
| 4-100-34410-5305 | Auto Insurance | 2,543 | 2,596 | 3,264 | 3,259 | (5) | -0.15% |
| 4-100-34410-5510 | Mileage | 472 | 380 | 650 | 650 | 0 | 0.00% |
| 4-100-34410-5530 | Food & Lodging | 638 | 973 | 1,500 | 1,500 | 0 | 0.00% |
| 4-100-34410-5540 | Convention, Training, & Education | 4,451 | 2,462 | 5,000 | 5,000 | 0 | 0.00% |
| 4-100-34410-5810 | Dues & Association Membership | 370 | 55 | 400 | 400 | 0 | 0.00% |
| Materials and Supplies: | | | | | | | |
| 4-100-34410-6001 | Office Supplies | 3,277 | 4,913 | 3,700 | 4,000 | 300 | 8.11% |
| 4-100-34410-6008 | Vehicles Supplies (Gas) | 10,793 | 11,623 | 11,000 | 11,000 | 0 | 0.00% |
| 4-100-34410-6009 | Auto Repairs & Maintenance | 5 | 0 | 1,000 | 1,000 | 0 | 0.00% |
| 4-100-34410-6011 | Uniforms and Wearing Apparel | 843 | 156 | 1,750 | 1,750 | 0 | 0.00% |
| 4-100-34410-6012 | Books & Subscriptions | 0 | 0 | 1,000 | 10,000 | 9,000 | 900.00% |

Building Inspections, Continued

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|------------------------------------|------------------------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|
| 4-100-34410-6014 | Operating Supplies | 27 | 0 | 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 | 28,271 | 35,000 | 0 | (35,000) | -100.00% |
| 4-100-34410-8108 | Motor Vehicle | 0 | 5 | 0 | 0 | 0 | 0.00% |
| 4-100-34410-8202 | Furniture and Fixtures - New | 932 | 0 | 1,000 | 1,000 | 0 | 0.00% |
| TOTAL BUILDING INSPECTIONS: | | 598,334 | 673,630 | 742,200 | 815,890 | 73,690 | 9.93% |

ANIMAL CONTROL

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



Animal Control Expenditures

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|---------------------------------------|---------------------------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|
| <u>ANIMAL CONTROL (35100):</u> | | | | | | | |
| Salaries & Wages: | | | | | | | |
| 4-100-35100-1100 | Salaries & Wages – Regular | 102,835 | 112,630 | 110,754 | 118,661 | 7,907 | 7.14% |
| 4-100-35100-1700 | Stipends - On-Call | 608 | 2,118 | 8,804 | 8,804 | 0 | 0.00% |
| Employee Benefits: | | | | | | | |
| 4-100-35100-2100 | FICA/Medicare - Employer | 9,134 | 10,096 | 8,473 | 9,748 | 1,275 | 15.05% |
| 4-100-35100-2210 | Virginia Retirement System | 11,960 | 13,456 | 12,703 | 13,611 | 908 | 7.15% |
| 4-100-35100-2310 | Hospitalization Insurance | 18,888 | 21,815 | 9,660 | 22,714 | 13,054 | 135.13% |
| 4-100-35100-2400 | Group Life Insurance | 555 | 625 | 598 | 641 | 43 | 7.19% |
| 4-100-35100-2500 | Health Insurance Credit | 0 | 0 | 0 | 72 | 72 | 100.00% |
| 4-100-35100-2600 | Unemployment Insurance | 21 | 24 | 123 | 131 | 8 | 6.50% |
| 4-100-35100-2700 | Workers' Compensation Insurance | 1,175 | 1,429 | 1,094 | 1,297 | 203 | 18.51% |
| Contractual Services: | | | | | | | |
| 4-100-35100-3110 | Professional Health Services | 50 | 0 | 2,500 | 2,500 | 0 | 0.00% |
| 4-100-35100-3310 | Repairs and Maintenance | 6,880 | 2,996 | 4,812 | 5,040 | 228 | 4.74% |
| 4-100-35100-3320 | Maintenance & Service Contract | 6,161 | 21,531 | 6,000 | 6,000 | 0 | 0.00% |

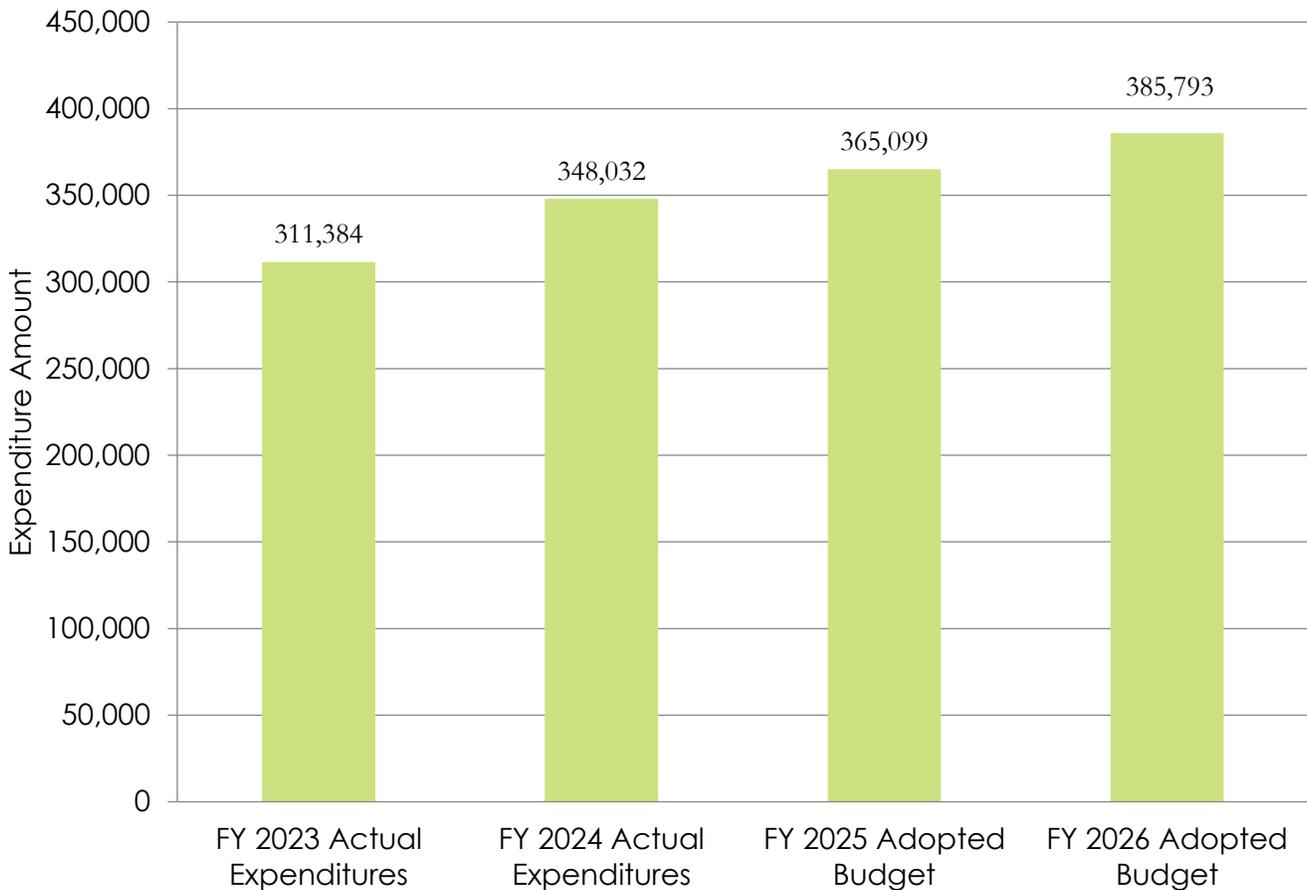
Animal Control, Continued

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|--------------------------------|-----------------------------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|
| Other Charges: | | | | | | | |
| 4-100-35100-3600 | Advertising | 299 | 372 | 600 | 600 | 0 | 0.00% |
| 4-100-35100-5230 | Telecommunications | 1,558 | 1,983 | 3,070 | 3,070 | 0 | 0.00% |
| 4-100-35100-5305 | Auto Insurance | 1,017 | 1,038 | 1,224 | 1,082 | (142) | -11.60% |
| 4-100-35100-5540 | Convention, Training, & Education | 0 | 400 | 3,000 | 3,120 | 120 | 4.00% |
| 4-100-35100-5810 | Dues and Memberships | 0 | 35 | 485 | 485 | 0 | 0.00% |
| 4-100-35100-5820 | Claims/Seized Animal Care | 750 | 259 | 1,000 | 1,000 | 0 | 0.00% |
| Materials and Supplies: | | | | | | | |
| 4-100-35100-6008 | Vehicles Supplies (Gas) | 10,941 | 10,276 | 13,992 | 10,500 | (3,492) | -24.96% |
| 4-100-35100-6009 | Auto Repairs & Maintenance | 6,754 | 178 | 243 | 243 | 0 | 0.00% |
| 4-100-35100-6010 | Police Supplies | 580 | 0 | 3,200 | 3,200 | 0 | 0.00% |
| 4-100-35100-6011 | Uniforms and Wearing Apparel | 1,286 | 97 | 1,600 | 1,600 | 0 | 0.00% |
| 4-100-35100-6033 | Dog Tags | 1,446 | 1,372 | 1,500 | 1,500 | 0 | 0.00% |
| 4-100-35100-6099 | Dog Warden Supplies | 34 | 0 | 5,200 | 5,200 | 0 | 0.00% |
| Capital Outlay: | | | | | | | |
| 4-100-35100-8105 | Vehicle (Animal Control) | 0 | 0 | 0 | 0 | 0 | 0.00% |
| TOTAL ANIMAL CONTROL: | | 182,934 | 202,731 | 200,635 | 220,819 | 20,184 | 10.06% |

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 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|--------------------------------|---------------------------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|
| ANIMAL SHELTER (35200): | | | | | | | |
| Salaries & Wages: | | | | | | | |
| 4-100-35200-1100 | Salaries & Wages – Regular | 161,728 | 174,969 | 181,703 | 188,505 | 6,802 | 3.74% |
| 4-100-35200-1300 | Salaries & Wages – Part-Time | 22,974 | 34,747 | 28,287 | 36,050 | 7,763 | 27.44% |
| Employee Benefits: | | | | | | | |
| 4-100-35200-2100 | FICA/Medicare - Employer | 13,964 | 15,872 | 16,175 | 17,161 | 986 | 6.10% |
| 4-100-35200-2210 | Virginia Retirement System | 18,824 | 20,349 | 20,841 | 21,622 | 781 | 3.75% |
| 4-100-35200-2215 | Hybrid STD/LTD Premium | 330 | 346 | 350 | 366 | 16 | 4.57% |
| 4-100-35200-2310 | Hospitalization Insurance | 37,776 | 41,880 | 42,000 | 33,432 | (8,568) | -20.40% |
| 4-100-35200-2400 | Group Life Insurance | 874 | 945 | 981 | 1,018 | 37 | 3.77% |
| 4-100-35200-2500 | VRS Health Insurance Credit | 97 | 105 | 109 | 114 | 5 | 4.59% |
| 4-100-35200-2600 | Unemployment Insurance | 83 | 70 | 200 | 208 | 8 | 4.00% |
| 4-100-35200-2700 | Workers' Compensation Insurance | 1,863 | 2,555 | 1,955 | 2,318 | 363 | 18.60% |
| 4-100-35200-2900 | Accrued Annual & Sick Leave | 0 | 0 | 0 | 0 | 0 | 0.00% |

Animal Shelter, Continued

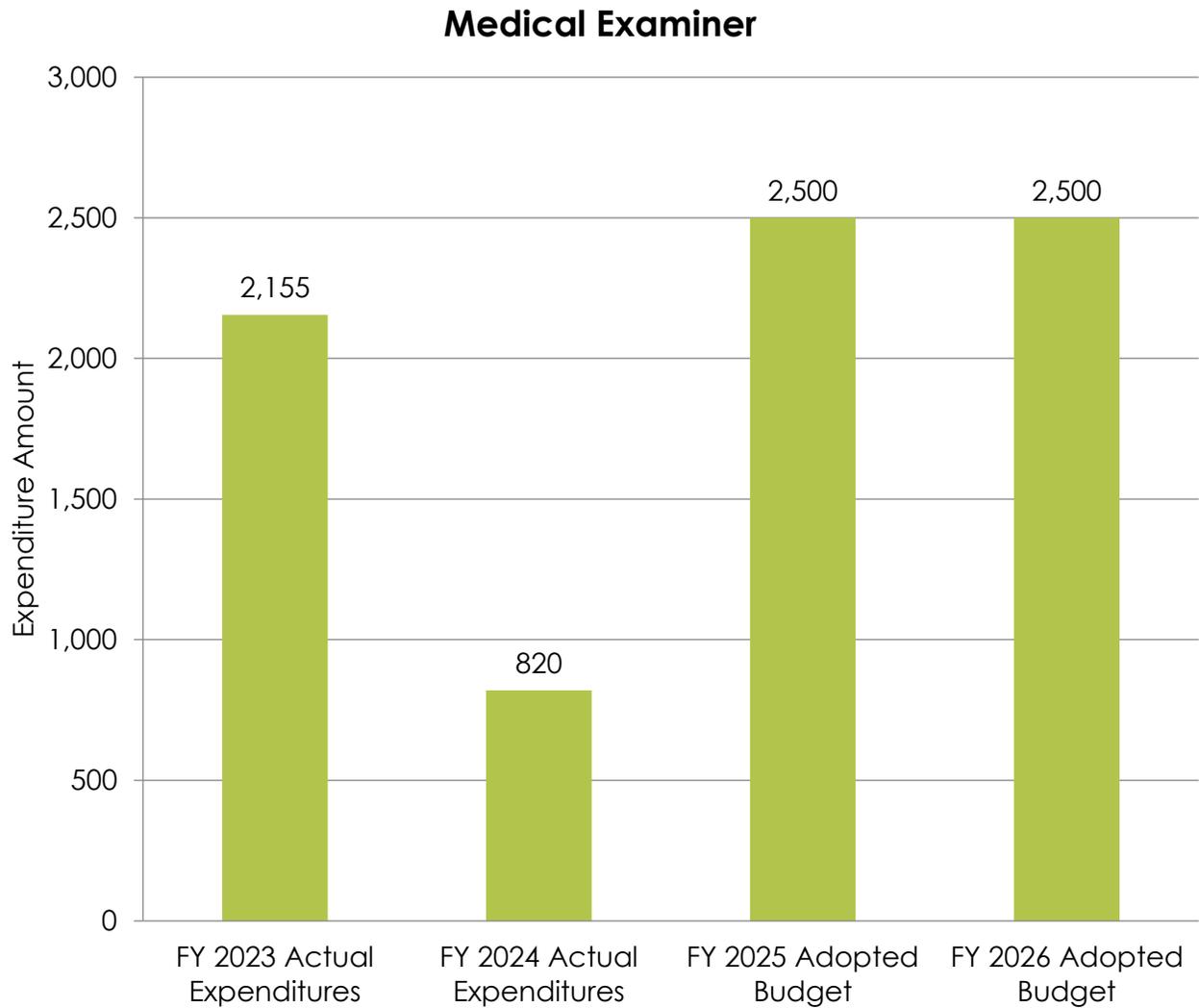
| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|------------------------------|-----------------------------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|
| Contractual Services: | | | | | | | |
| 4-100-35200-3310 | Repairs & Maintenance | 855 | 6,612 | 1,600 | 1,600 | 0 | 0.00% |
| 4-100-35200-3320 | Maintenance & Service Contract | 537 | 588 | 1,980 | 1,980 | 0 | 0.00% |
| 4-100-35200-3500 | Printing | 718 | 436 | 1,000 | 1,500 | 500 | 50.00% |
| 4-100-35200-3600 | Advertising | 0 | 0 | 50 | 50 | 0 | 0.00% |
| Other Charges: | | | | | | | |
| 4-100-35200-5110 | Electrical Services | 6,850 | 7,684 | 10,000 | 10,000 | 0 | 0.00% |
| 4-100-35200-5120 | Heating Services | 1,606 | 1,565 | 3,000 | 3,000 | 0 | 0.00% |
| 4-100-35200-5130 | Water & Sewer | 0 | 0 | 500 | 400 | (100) | -20.00% |
| 4-100-35200-5210 | Postal Service | 130 | 120 | 100 | 100 | 0 | 0.00% |
| 4-100-35200-5230 | Telecommunications | 4,824 | 6,295 | 2,400 | 5,200 | 2,800 | 116.67% |
| 4-100-35200-5305 | Auto Insurance | 509 | 519 | 612 | 541 | (71) | -11.60% |
| 4-100-35200-5510 | Mileage | 0 | 0 | 100 | 50 | (50) | -50.00% |
| 4-100-35200-5540 | Convention, Training, & Education | 0 | 0 | 500 | 500 | 0 | 0.00% |
| 4-100-35200-5610 | Payment to Health Department | 0 | 0 | 1,000 | 2,000 | 1,000 | 100.00% |
| 4-100-35200-5810 | Dues & Association Membership | 0 | 0 | 188 | 188 | 0 | 0.00% |

Animal Shelter, Continued

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|--------------------------------|--------------------------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|
| Materials and Supplies: | | | | | | | |
| 4-100-35200-6001 | Office Supplies | 482 | 773 | 2,100 | 2,100 | 0 | 0.00% |
| 4-100-35200-6004 | Medical & Lab Supplies | 6,078 | 4,012 | 18,378 | 19,960 | 1,582 | 8.61% |
| 4-100-35200-6005 | Laundry/Housekeeping Services | 1,834 | 1,114 | 6,190 | 8,890 | 2,700 | 43.62% |
| 4-100-35200-6007 | Repairs & Maintenance Supplies | 15 | 0 | 300 | 300 | 0 | 0.00% |
| 4-100-35200-6008 | Vehicles Supplies (Gas) | 568 | 520 | 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 | 969 | 283 | 1,100 | 2,000 | 900 | 81.82% |
| 4-100-35200-6014 | Operating Supplies | 5,281 | 6,551 | 7,000 | 4,240 | (2,760) | -39.43% |
| 4-100-35200-6030 | Dog and Cat Food | 35 | 20 | 300 | 300 | 0 | 0.00% |
| 4-100-35200-6099 | Spay & Neuter | 21,578 | 17,942 | 10,000 | 16,000 | 6,000 | 60.00% |
| Capital Outlay: | | | | | | | |
| 4-100-35200-8102 | Furniture and Fixtures | 0 | 1,160 | 3,000 | 3,000 | 0 | 0.00% |
| TOTAL ANIMAL SHELTER: | | 311,384 | 348,032 | 365,099 | 385,793 | 20,694 | 5.67% |

MEDICAL EXAMINER

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



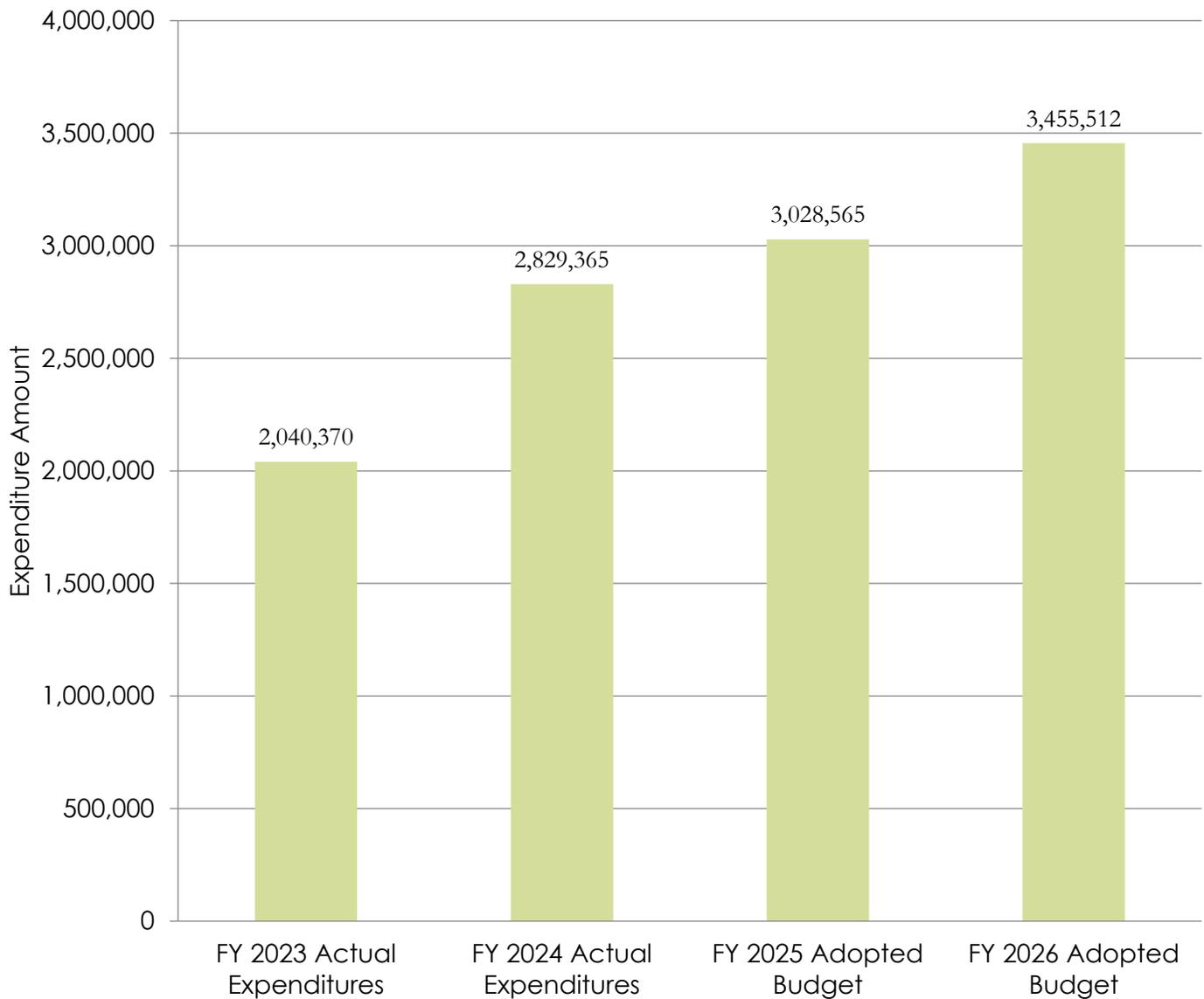
Medical Examiner Expenditures

| Account Number | Account Name | FY2023 Actual Expenditures | FY2024 Actual Expenditures | FY2025 Adopted Budget | FY2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|-----------------------------------------|------------------------------|----------------------------|----------------------------|-----------------------|-----------------------|------------------------|-----------------------|
| <u>MEDICAL EXAMINER (35300):</u> | | | | | | | |
| Contractual Services: | | | | | | | |
| 4-100-35300-3110 | Professional Health Services | 2,155 | 820 | 2,500 | 2,500 | 0 | 0.00% |
| TOTAL MEDICAL EXAMINER: | | 2,155 | 820 | 2,500 | 2,500 | 0 | 0.00% |

EMERGENCY COMMUNICATIONS CENTER

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

Emergency Communications Center



Emergency Communications Center Expenditures

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|-------------------------------------------------|-------------------------------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|
| EMERGENCY COMMUNICATIONS CENTER (35500): | | | | | | | |
| Salaries & Wages: | | | | | | | |
| 4-100-35500-1100 | Salaries & Wages – Regular | 1,088,966 | 1,138,872 | 1,273,999 | 1,412,129 | 138,130 | 10.84% |
| 4-100-35500-1200 | Salaries & Wages – Overtime | 184,422 | 163,215 | 180,000 | 185,400 | 5,400 | 3.00% |
| 4-100-35500-1300 | Salaries & Wages-Part-Time | 9,041 | 79,324 | 14,469 | 25,750 | 11,281 | 77.97% |
| 4-100-35500-1801 | One Time Payment | 0 | 58,750 | 0 | 0 | 0 | 0.00% |
| Employee Benefits: | | | | | | | |
| 4-100-35500-2100 | FICA/Medicare - Employer | 91,118 | 104,338 | 112,358 | 124,076 | 11,718 | 10.43% |
| 4-100-35500-2210 | Virginia Retirement System | 121,132 | 126,048 | 128,514 | 159,340 | 30,826 | 23.99% |
| 4-100-35500-2215 | Hybrid STD/LTD Premium | 2,585 | 2,912 | 2,850 | 3,643 | 793 | 27.82% |
| 4-100-35500-2310 | Hospitalization Insurance | 270,406 | 285,079 | 317,454 | 359,799 | 42,345 | 13.34% |
| 4-100-35500-2311 | Health Savings Account Contribution | 0 | 0 | 0 | 1,500 | 1,500 | 100.00% |
| 4-100-35500-2400 | Group Life Insurance | 5,624 | 5,838 | 6,879 | 7,627 | 748 | 10.87% |
| 4-100-35500-2500 | VRS Health Insurance Credit | 625 | 649 | 765 | 848 | 83 | 10.85% |
| 4-100-35500-2600 | Unemployment Insurance | 273 | 215 | 1,409 | 1,551 | 142 | 10.08% |
| 4-100-35500-2700 | Workers' Compensation Insurance | 591 | 785 | 568 | 767 | 199 | 35.04% |
| 4-100-35500-2900 | Accrued Annual & Sick Leave Payout | 0 | 4,417 | 10,000 | 10,000 | 0 | 0.00% |

Emergency Communications Center, Continued

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|------------------------------|-----------------------------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|
| Contractual Services: | | | | | | | |
| 4-100-35500-3150 | Professional Services | 300 | 200 | 250 | 250 | 0 | 0.00% |
| 4-100-35500-3310 | Repairs & Maintenance | 1,531 | 3,955 | 1,500 | 1,500 | 0 | 0.00% |
| 4-100-35500-3315 | Vehicle Repairs & Maintenance | 249 | 0 | 0 | 0 | 0 | 0.00% |
| 4-100-35500-3320 | Maintenance & Service Contract | 170,970 | 607,878 | 685,000 | 860,000 | 175,000 | 25.55% |
| Other Charges: | | | | | | | |
| 4-100-35500-5110 | Electrical Services | 16,161 | 15,849 | 20,000 | 20,000 | 0 | 0.00% |
| 4-100-35500-5120 | Heating Services | 60 | 467 | 2,000 | 5,000 | 3,000 | 150.00% |
| 4-100-35500-5210 | Postal Service | 118 | 10 | 150 | 150 | 0 | 0.00% |
| 4-100-35500-5230 | Telecommunications | 14,585 | 151,763 | 150,000 | 150,000 | 0 | 0.00% |
| 4-100-35500-5305 | Auto Insurance | 1,017 | 1,038 | 1,000 | 1,082 | 82 | 8.20% |
| 4-100-35500-5410 | Lease/Rent of Property | 0 | 9,801 | 20,400 | 20,400 | 0 | 0.00% |
| 4-100-35500-5510 | Mileage | 2,558 | 2,402 | 2,000 | 2,500 | 500 | 25.00% |
| 4-100-35500-5530 | Food & Lodging | 620 | 795 | 2,000 | 2,000 | 0 | 0.00% |
| 4-100-35500-5540 | Convention, Training, & Education | 7,461 | 3,740 | 9,000 | 9,000 | 0 | 0.00% |
| 4-100-35500-5810 | Dues & Association Membership | 935 | 972 | 1,000 | 1,200 | 200 | 20.00% |

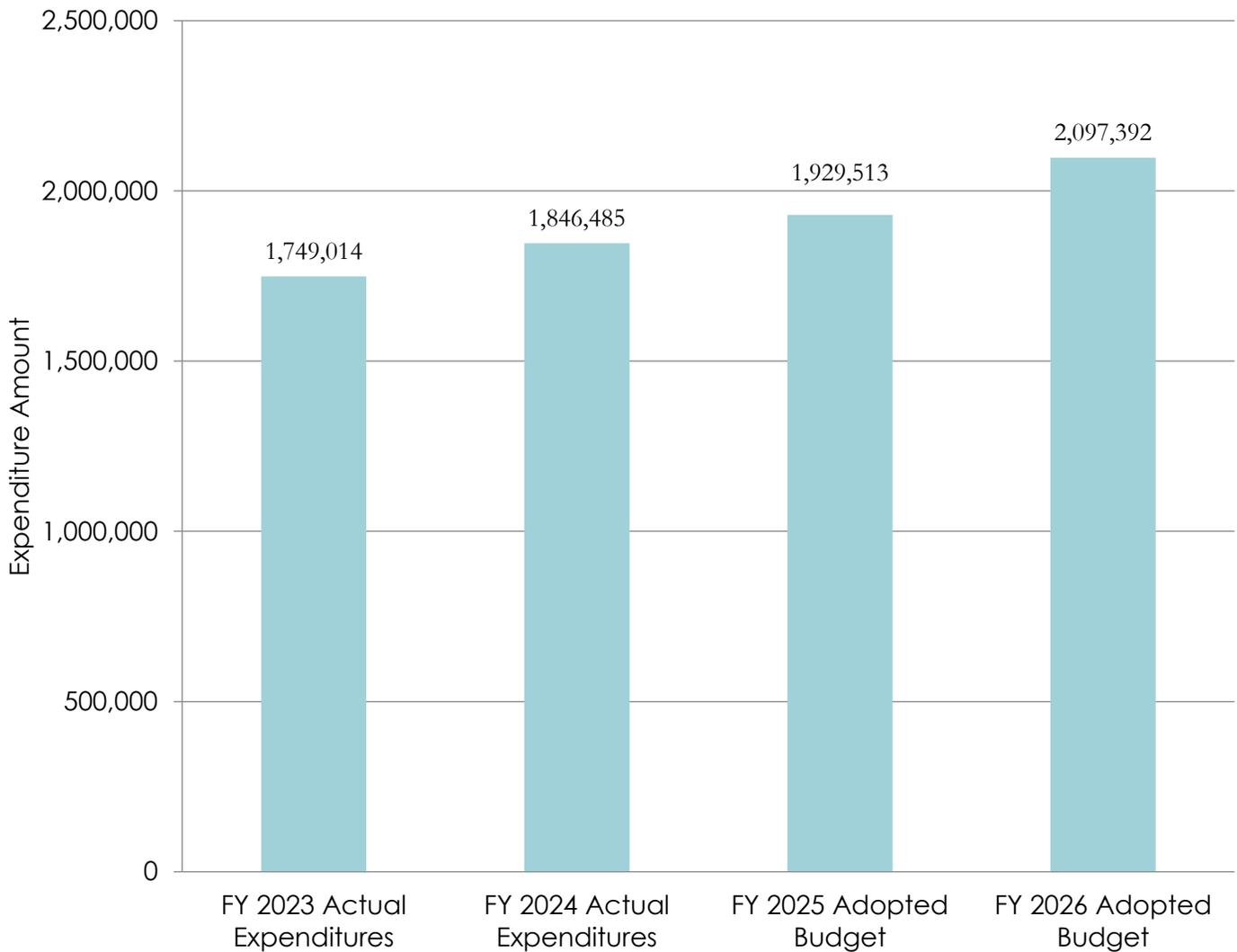
Emergency Communications Center, Continued

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|----------------------------------------|------------------------------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|
| Materials and Supplies: | | | | | | | |
| 4-100-35500-6001 | Office Supplies | 4,796 | 2,381 | 4,000 | 4,000 | 0 | 0.00% |
| 4-100-35500-6002 | Food Supplies | 324 | 310 | 500 | 500 | 0 | 0.00% |
| 4-100-35500-6008 | Vehicles Supplies (Gas) | 859 | 573 | 1,000 | 1,000 | 0 | 0.00% |
| 4-100-35500-6009 | Vehicle Repairs & Maintenance | 74 | 500 | 1,000 | 1,000 | 0 | 0.00% |
| 4-100-35500-6011 | Uniforms and Wearing Apparel | 1,691 | 2,810 | 3,000 | 3,000 | 0 | 0.00% |
| 4-100-35500-6014 | Operating Supplies | 4,872 | 8,482 | 2,000 | 2,000 | 0 | 0.00% |
| Payment to Joint Operations: | | | | | | | |
| 4-100-35500-7005 | Training School | 25,776 | 14,695 | 21,000 | 21,000 | 0 | 0.00% |
| Capital Outlay: | | | | | | | |
| 4-100-35500-8102 | Furniture & Fixtures | 0 | 128 | 1,500 | 1,500 | 0 | 0.00% |
| 4-100-35500-8103 | Communications Equipment - Repairs | 5,053 | 7,575 | 25,000 | 25,000 | 0 | 0.00% |
| 4-100-35500-8203 | Communications Equipment - New | 1,508 | 21,231 | 20,000 | 20,000 | 0 | 0.00% |
| 4-100-35500-8207 | EDP Equipment | 4,068 | 1,369 | 6,000 | 11,000 | 5,000 | 83.33% |
| TOTAL EMERGENCY COMMUNICATIONS: | | 2,040,370 | 2,829,365 | 3,028,565 | 3,455,512 | 426,947 | 14.10% |

GENERAL PROPERTIES

General Properties is responsible for cleaning, repairing, and maintaining over 300,000 square feet of County building space as well as the associated grounds, sidewalks and parking lots. Expenditures appropriated within General Properties include personnel, contractual services for mowing and snow removal, utilities, janitorial supplies, and repairs and maintenance supplies. Street sign maintenance is also administered through the General Properties budget.

General Properties



General Properties Expenditures

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|----------------|--------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|
|----------------|--------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|

GENERAL PROPERTIES (43200):

Salaries & Wages:

| | | | | | | | |
|------------------|------------------------------|---------|---------|---------|---------|---------|--------|
| 4-100-43200-1100 | Salaries & Wages – Regular | 363,698 | 410,551 | 387,787 | 495,973 | 108,186 | 27.90% |
| 4-100-43200-1200 | Salaries & Wages – Overtime | 814 | 3,953 | 8,000 | 8,000 | 0 | 0.00% |
| 4-100-43200-1300 | Salaries & Wages – Part–Time | 125,692 | 148,210 | 128,102 | 161,710 | 33,608 | 26.24% |

Employee Benefits:

| | | | | | | | |
|------------------|-------------------------------------|--------|---------|--------|---------|--------|---------|
| 4-100-43200-2100 | FICA/Medicare - Employer | 35,484 | 40,986 | 39,730 | 50,840 | 11,110 | 27.96% |
| 4-100-43200-2210 | Virginia Retirement System | 41,310 | 45,894 | 44,479 | 56,889 | 12,410 | 27.90% |
| 4-100-43200-2215 | Hybrid STD/LTD Premium | 669 | 819 | 749 | 1,240 | 491 | 65.55% |
| 4-100-43200-2310 | Hospitalization Insurance | 87,828 | 105,381 | 98,436 | 126,592 | 28,156 | 28.60% |
| 4-100-43200-2311 | Health Savings Account Contribution | 0 | 1,250 | 1,500 | 1,500 | 0 | 100.00% |
| 4-100-43200-2400 | Group Life Insurance | 1,918 | 2,131 | 2,094 | 2,679 | 585 | 27.94% |
| 4-100-43200-2500 | VRS Health Insurance Credit | 213 | 237 | 232 | 298 | 66 | 28.45% |
| 4-100-43200-2600 | Unemployment Insurance | 122 | 193 | 427 | 546 | 119 | 27.87% |
| 4-100-43200-2700 | Workers' Compensation Insurance | 5,240 | 6,904 | 5,366 | 9,593 | 4,227 | 78.78% |
| 4-100-43200-2810 | Safety Apparel Allowance Stipend | 400 | 0 | 600 | 600 | 0 | 0.00% |
| 4-100-43200-2900 | Accrued Annual & Sick Leave Payout | 0 | 0 | 0 | 0 | 0 | 0.00% |

General Properties, Continued

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|--------------------------------|-------------------------------------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|
| Contractual Services: | | | | | | | |
| 4-100-43200-3310 | Repairs & Maintenance | 85,695 | 61,571 | 105,650 | 105,650 | 0 | 0.00% |
| 4-100-43200-3320 | Maintenance & Service Contracts | 241,903 | 317,792 | 311,750 | 311,750 | 0 | 0.00% |
| 4-100-43200-5110 | Electrical Services | 378,356 | 387,643 | 379,700 | 390,000 | 10,300 | 2.71% |
| 4-100-43200-5120 | Heating Services | 13,451 | 15,227 | 38,500 | 38,500 | 0 | 0.00% |
| 4-100-43200-5130 | Water & Sewer | 16,353 | 17,768 | 21,000 | 21,000 | 0 | 0.00% |
| 4-100-43200-5230 | Telecommunications | 51,801 | 59,384 | 63,000 | 63,000 | 0 | 0.00% |
| 4-100-43200-5301 | Boiler Insurance | 6,024 | 6,209 | 6,144 | 6,162 | 18 | 0.29% |
| 4-100-43200-5302 | Fire Insurance | 39,659 | 41,319 | 43,860 | 45,081 | 1,221 | 2.78% |
| 4-100-43200-5305 | Auto Insurance | 12,208 | 13,498 | 12,750 | 12,977 | 227 | 1.78% |
| 4-100-43200-5309 | Contractors' Equipment Insurance | 9 | 9 | 357 | 12 | (345) | -96.64% |
| 4-100-43200-5410 | Lease/Purchase Equipment | 540 | 2,538 | 1,000 | 2,000 | 1,000 | 100.00% |
| 4-100-43200-5540 | Convention, Training, & Education | 0 | 145 | 450 | 450 | 0 | 0.00% |
| Materials and Supplies: | | | | | | | |
| 4-100-43200-6001 | Office Supplies | 103 | 647 | 750 | 750 | 0 | 0.00% |
| 4-100-43200-6003 | Agriculture - Building & Ground Landscape | 4,771 | 13,172 | 15,000 | 15,000 | 0 | 0.00% |
| 4-100-43200-6004 | Safety Supplies & Equipment | 7 | 492 | 600 | 600 | 0 | 0.00% |
| 4-100-43200-6005 | Janitorial Supplies | 38,976 | 46,981 | 45,000 | 45,000 | 0 | 0.00% |

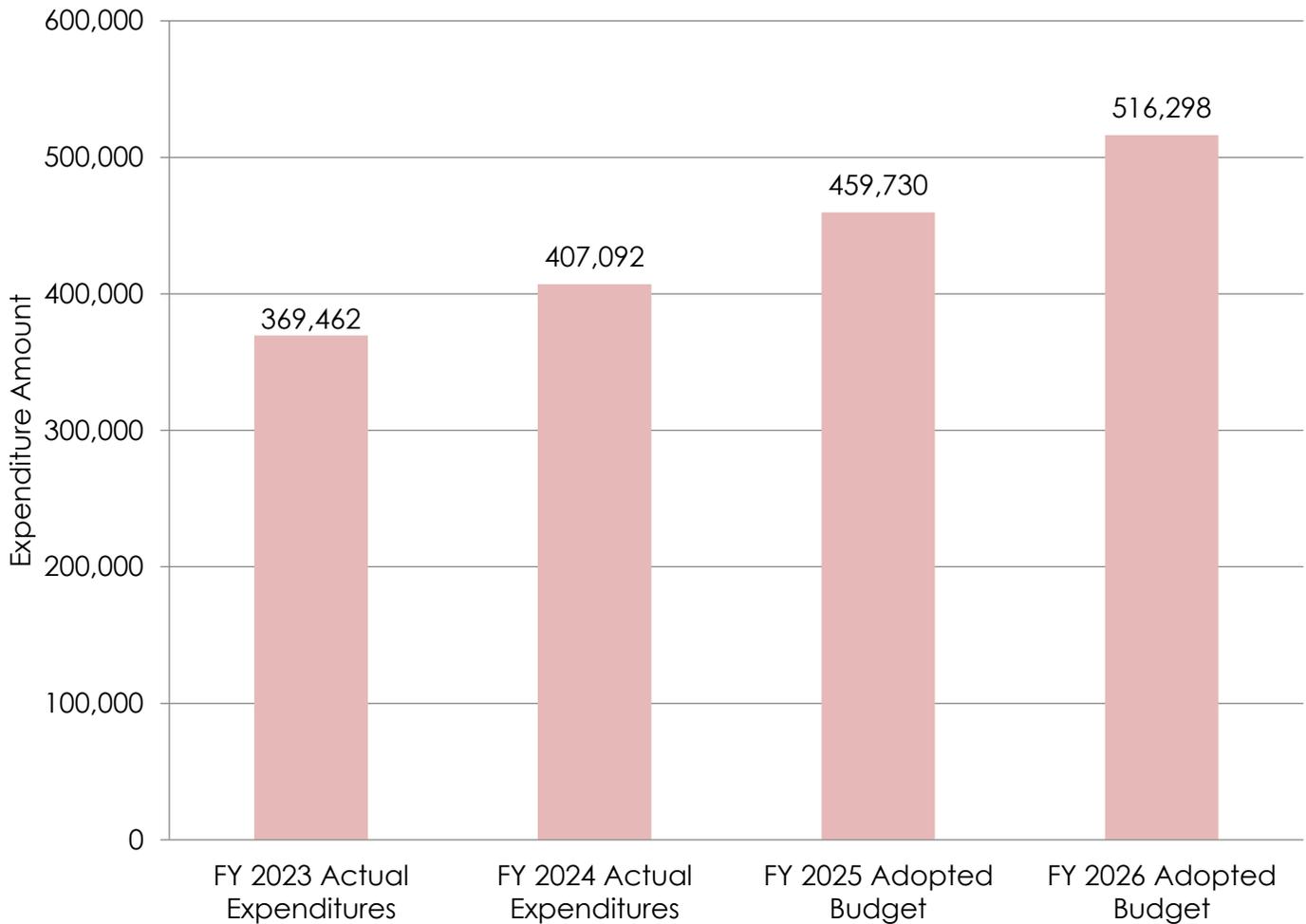
General Properties, Continued

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|----------------------------------|--------------------------------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|
| 4-100-43200-6007 | Repairs & Maintenance Supplies | 57,921 | 73,383 | 65,000 | 65,000 | 0 | 0.00% |
| 4-100-43200-6008 | Vehicles Supplies (Gas) | 8,886 | 8,577 | 9,500 | 8,500 | (1,000) | -10.53% |
| 4-100-43200-6009 | Auto Repairs & Maintenance | 1,219 | 700 | 5,500 | 5,500 | 0 | 0.00% |
| 4-100-43200-6010 | Traffic Control Maintenance Supplies | 7,339 | 4,576 | 8,500 | 8,500 | 0 | 0.00% |
| 4-100-43200-6011 | Uniforms and Wearing Apparel | 5,080 | 6,610 | 8,000 | 8,500 | 500 | 6.25% |
| 4-100-43200-6014 | Operating Supplies | 1,353 | 1,737 | 2,000 | 2,000 | 0 | 0.00% |
| Capital Outlay: | | | | | | | |
| 4-100-43200-8101 | Machinery & Equipment (replacement) | 0 | 0 | 68,000 | 0 | (68,000) | -100.00% |
| 4-100-43200-8105 | Motor Vehicle | 60,683 | 0 | 0 | 0 | 0 | 0.00% |
| 4-100-43200-8201 | Machinery and Equipment (new) | 53,289 | 0 | 0 | 0 | 0 | 0.00% |
| 4-100-43200-8204 | Public Facilities Improvements | 0 | 0 | 0 | 25,000 | 25,000 | 100.00% |
| TOTAL GENERAL PROPERTIES: | | 1,749,014 | 1,846,485 | 1,929,513 | 2,097,392 | 167,879 | 8.70% |

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

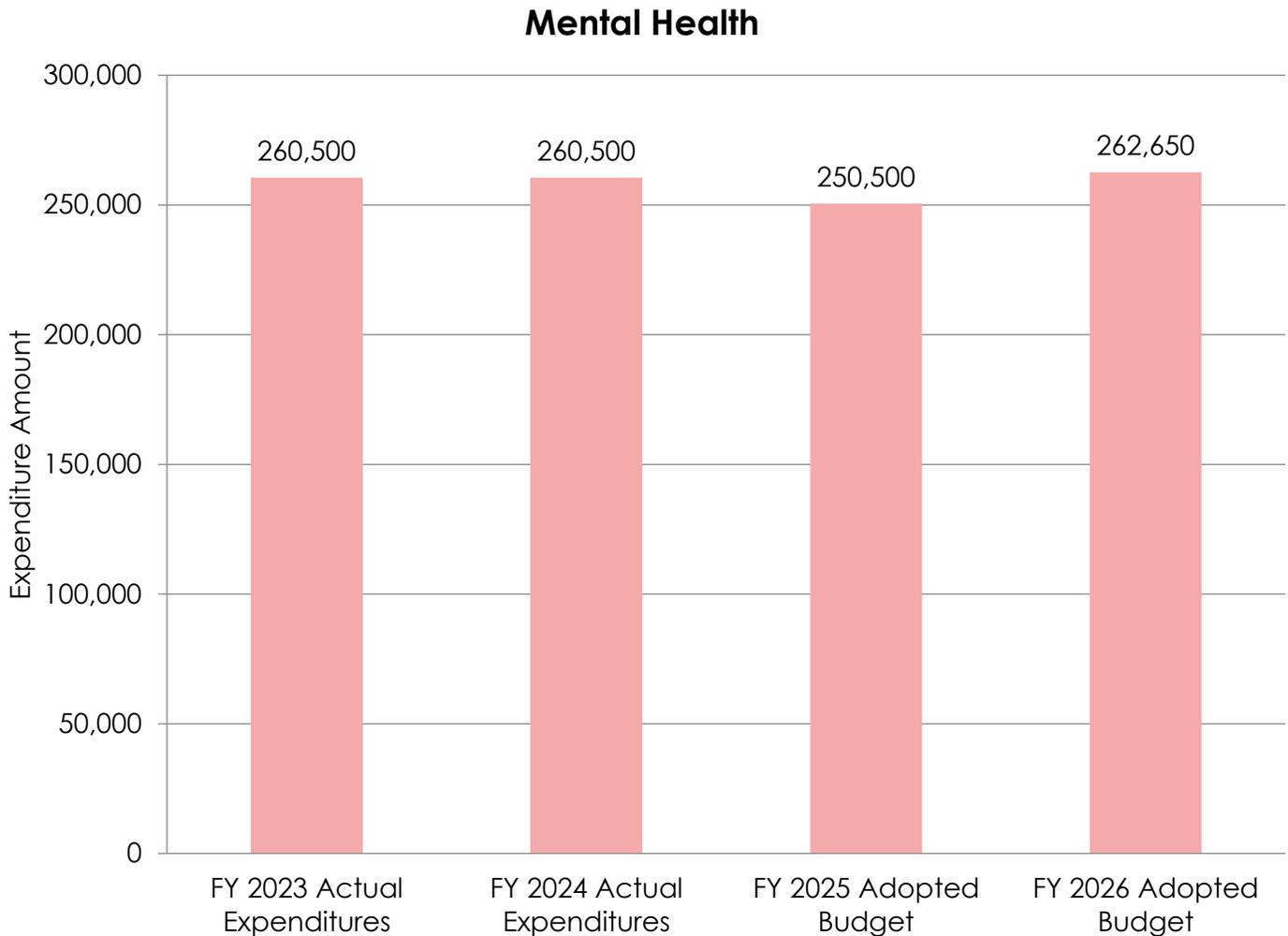


Local Health Department Expenditures

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|------------------------------------------------|-------------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|
| <u>LOCAL HEALTH DEPARTMENT (51100):</u> | | | | | | | |
| Other Charges: | | | | | | | |
| 4-100-51100-5610 | Health Department | 369,462 | 407,092 | 459,730 | 516,298 | 56,568 | 12.30% |
| TOTAL LOCAL HEALTH DEPARTMENT: | | 369,462 | 407,092 | 459,730 | 516,298 | 56,568 | 12.30% |

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 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|--------------------------------------|---------------------------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|
| <u>MENTAL HEALTH (52100):</u> | | | | | | | |
| Other Charges: | | | | | | | |
| 4-100-52100-5620 | Northwestern Community Services | 253,000 | 253,000 | 243,000 | 255,150 | 12,150 | 5.00% |
| 4-100-52100-5625 | Shen-Paco | 6,000 | 6,000 | 6,000 | 6,000 | 0 | 0.00% |
| 4-100-52100-5649 | Concern Hotline | 1,500 | 1,500 | 1,500 | 1,500 | 0 | 0.00% |
| TOTAL MENTAL HEALTH: | | 260,500 | 260,500 | 250,500 | 262,650 | 12,150 | 4.85% |

AREA AGENCY ON AGING

This budget accounts for the contributions made to Seniors First, 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

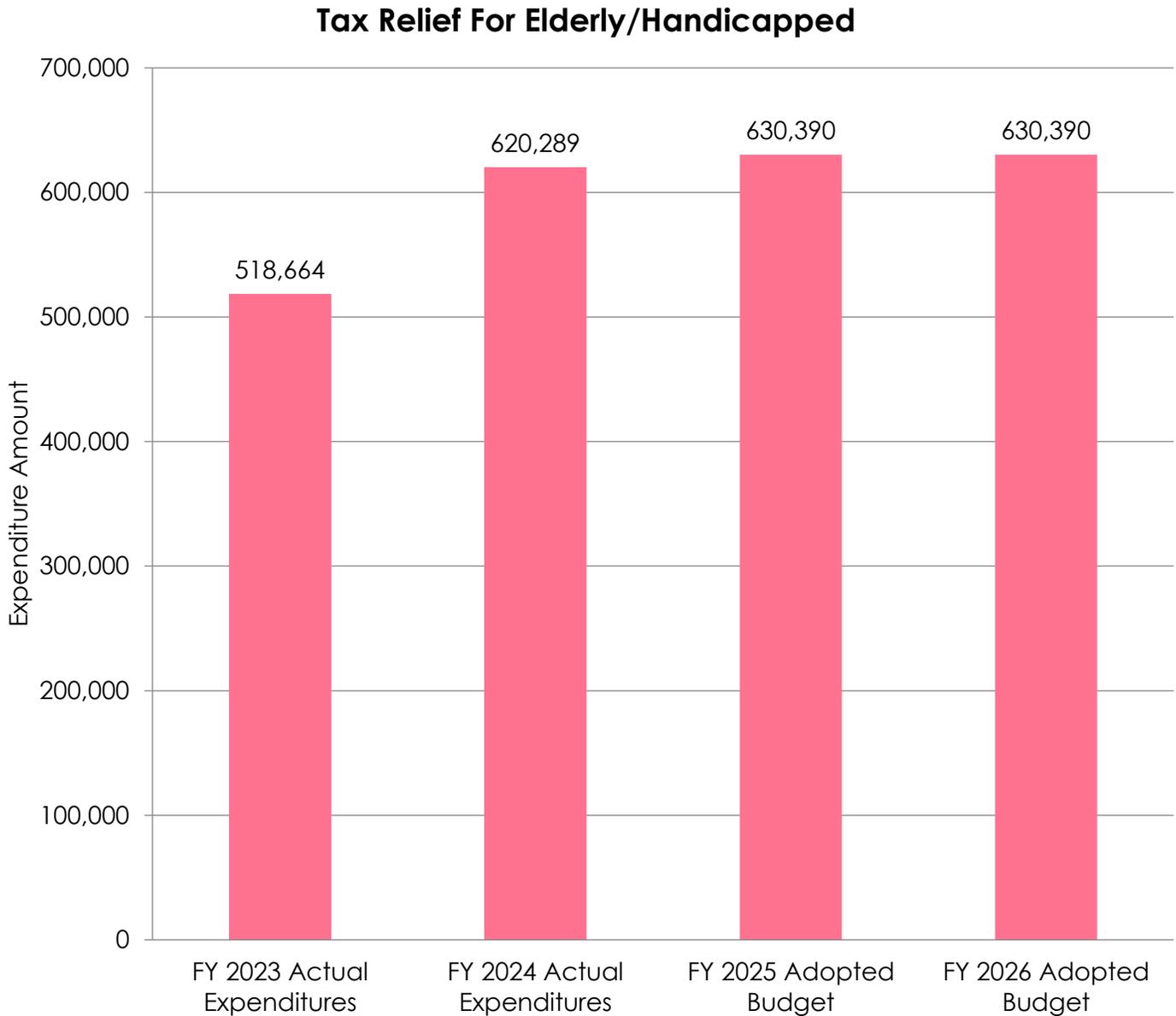


Area Agency on Aging Expenditures

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 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.



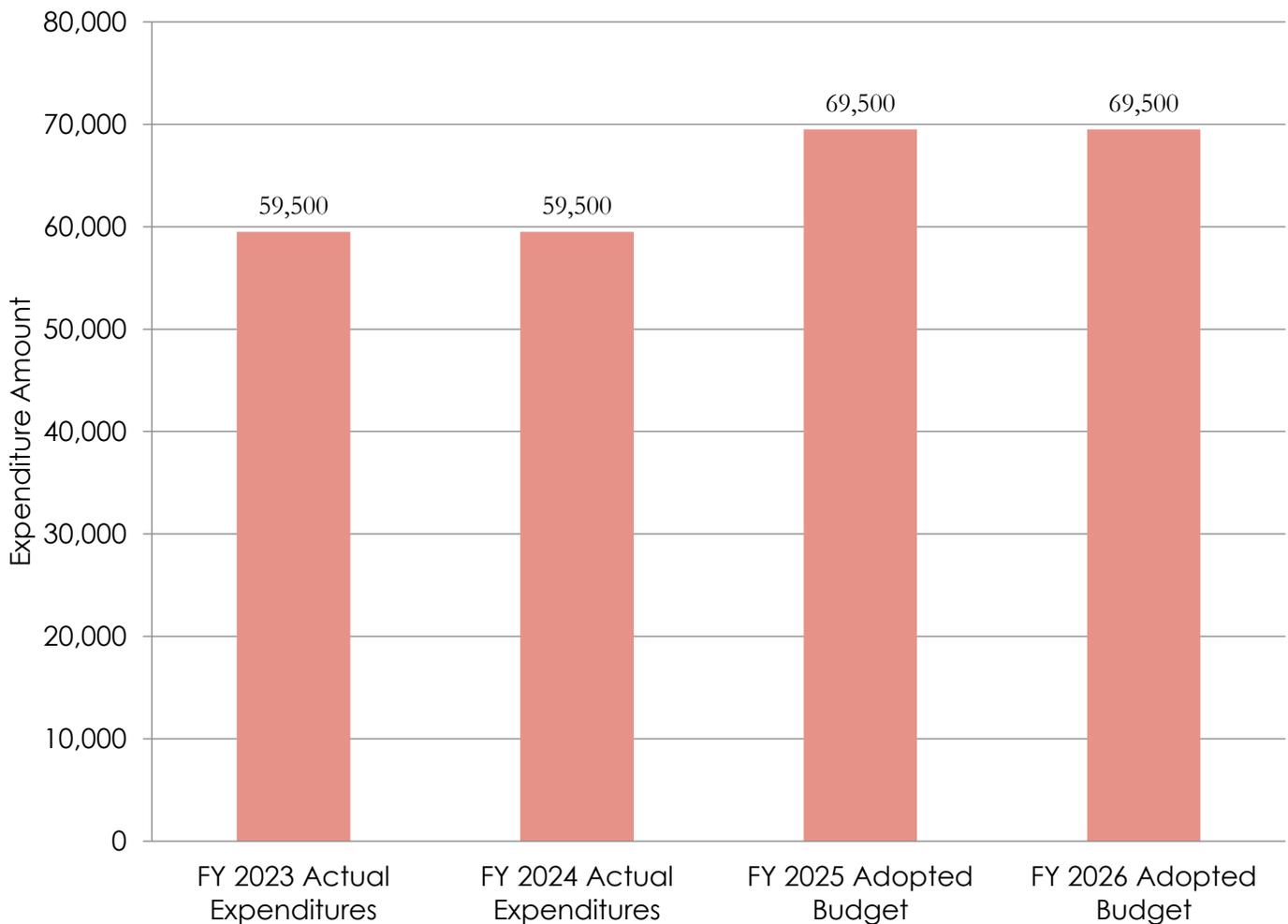
Tax Relief for Elderly/Handicapped Expenditures

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|------------------------------------------------------|--------------------------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|
| <u>TAX RELIEF ELDERLY/HANDICAPPED (53300)</u> | | | | | | | |
| Other Charges: | | | | | | | |
| 4-100-53300-5865 | Tax Relief Elderly/Handicapped | 518,664 | 620,289 | 630,390 | 630,390 | 0 | 0.00% |
| TOTAL TAX RELIEF ELDERLY/HANDICAPPED: | | 518,664 | 620,289 | 630,390 | 630,390 | 0 | 0.00% |

SUPPORT TO OUTSIDE AGENCIES

The County Board of Supervisors discretionarily provides annual contributions to various non-profit agencies that provide services to benefit the health and welfare of the community. For fiscal year 2026, the County is providing support to the Shenandoah Alliance for Shelter, Response, Access Independence, Blue Ridge Legal Services, the Shenandoah Community Health Clinic (Free Clinic), the Shenandoah Dental Clinic, and Family Promise.

Support To Outside Agencies



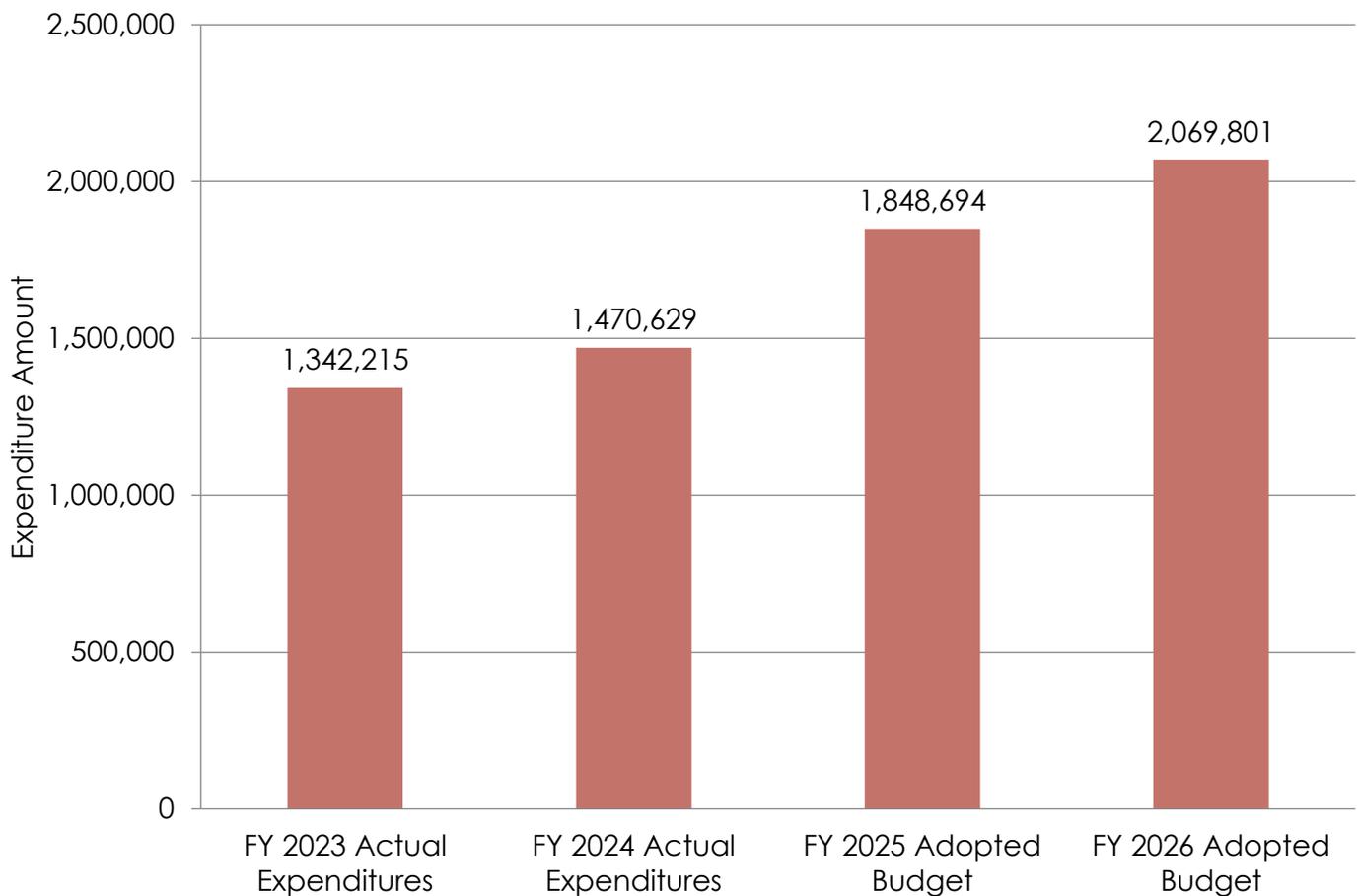
Support to Outside Agencies Expenditures

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 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 | 1,000 | 1,000 | 1,000 | 1,000 | 0 | 0.00% |
| 4-100-53500-5676 | Blue Ridge Legal Services | 1,000 | 1,000 | 1,000 | 1,000 | 0 | 0.00% |
| 4-100-53500-5684 | Shenandoah Community Health Clinic (Free Clinic) | 30,000 | 20,000 | 20,000 | 20,000 | 0 | 0.00% |
| 4-100-53500-5689 | Shenandoah Dental Clinic | 5,000 | 15,000 | 15,000 | 15,000 | 0 | 0.00% |
| 4-100-53500-5693 | Family Promise of Shenandoah Valley | 0 | 0 | 10,000 | 10,000 | 0 | 0.00% |
| TOTAL SUPPORT TO OUTSIDE AGENCIES: | | 59,500 | 59,500 | 69,500 | 69,500 | 0 | 0.00% |

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



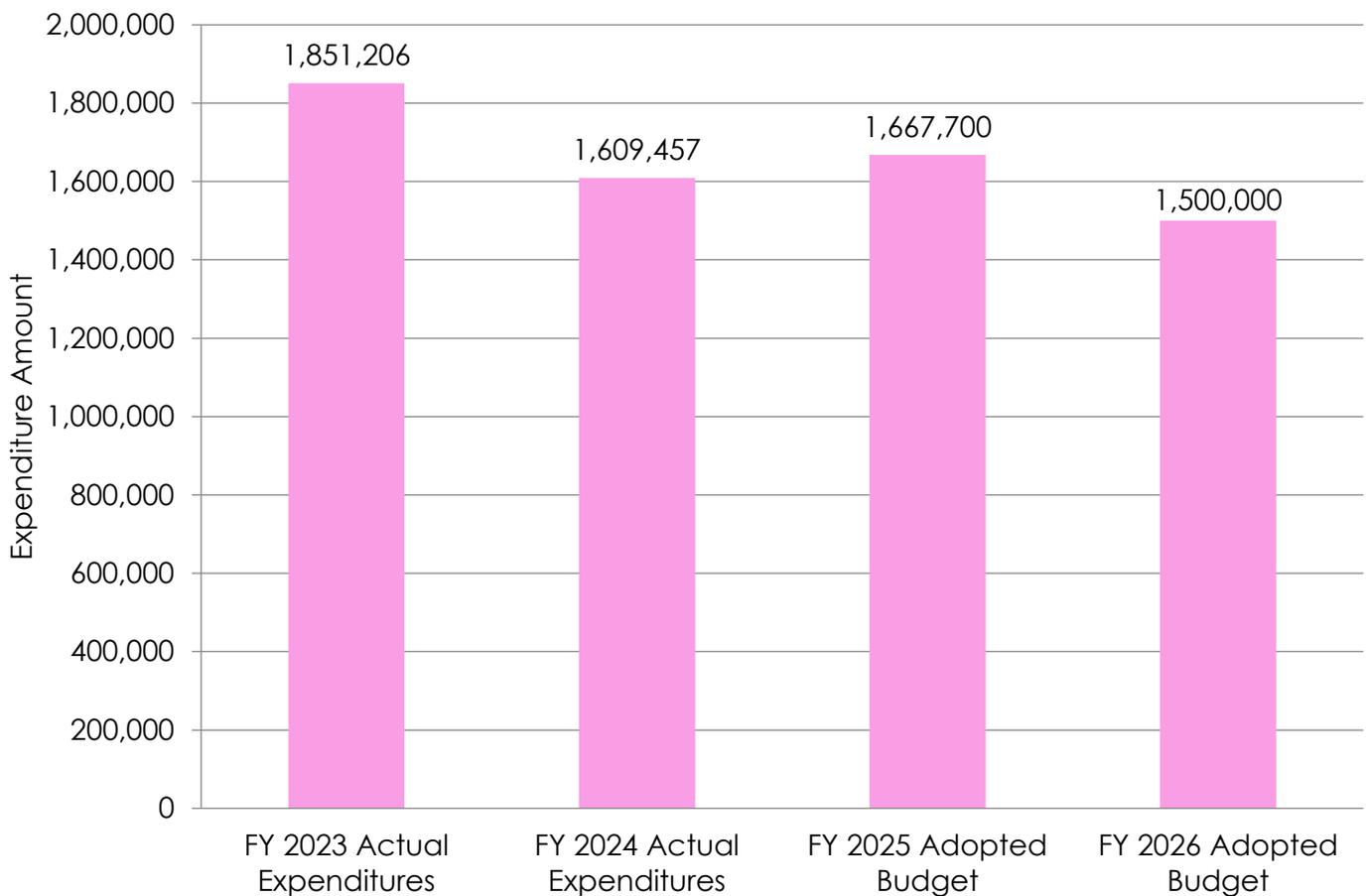
Department of Social Services Expenditures

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|---------------------------------------------------|---------------------------------------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|
| <u>SOCIAL SERVICES DEPARTMENT (53100):</u> | | | | | | | |
| 4-100-93200-0140 | Transfer to Social Services Fund (Fund 140) | 1,342,215 | 1,470,629 | 1,848,694 | 2,069,801 | 221,107 | 11.96% |
| TOTAL SOCIAL SERVICES DEPARTMENT: | | 1,342,215 | 1,470,629 | 1,848,694 | 2,069,801 | 221,107 | 11.96% |

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 from 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



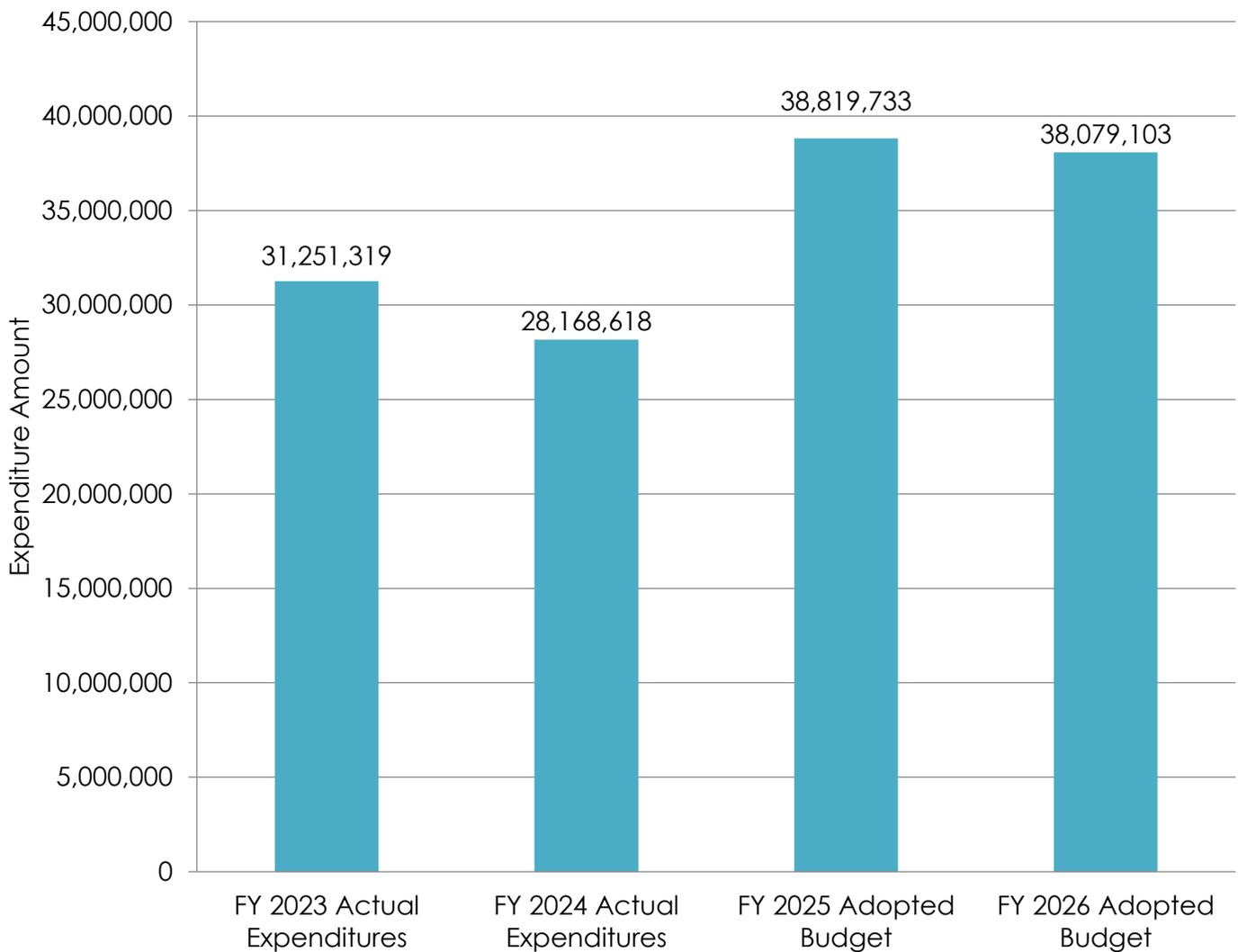
Children's Services Act Expenditures

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|-----------------------------------------|---------------------------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|
| CHILDREN'S SERVICES ACT (53600): | | | | | | | |
| 4-100-93200-0250 | Transfer to CSA Fund (Fund 250) | 1,851,206 | 1,609,457 | 1,667,700 | 1,500,000 | (167,700) | -10.06% |
| TOTAL CHILDREN'S SERVICES ACT: | | 1,851,206 | 1,609,457 | 1,667,700 | 1,500,000 | (167,700) | -10.06% |

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



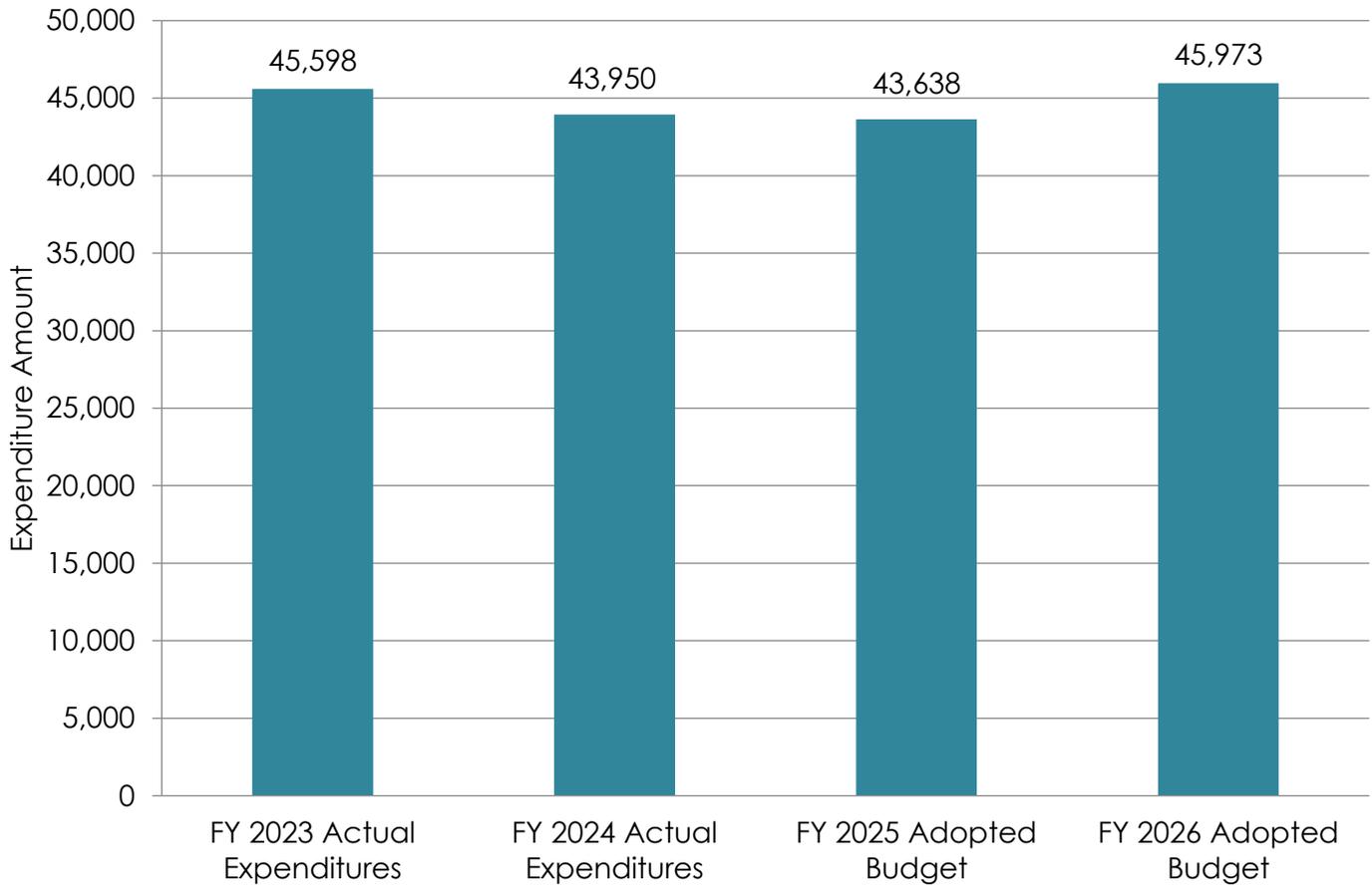
Administration of Schools Expenditures

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|-------------------------------------------|------------------------------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|
| ADMINISTRATION OF SCHOOLS (61000): | | | | | | | |
| Other Charges: | | | | | | | |
| 4-100-93200-0205 | Transfer to School Fund (Fund 205) | 31,251,319 | 28,168,618 | 38,819,733 | 38,079,103 | (740,630) | -1.91% |
| TOTAL ADMINISTRATION OF SCHOOLS: | | 31,251,319 | 28,168,618 | 38,819,733 | 38,079,103 | (740,630) | -1.91% |

COMMUNITY COLLEGE

This department consists of the County's contribution to Laurel Ridge Community College (LRCC) based on Shenandoah County student enrollment. LRCC 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

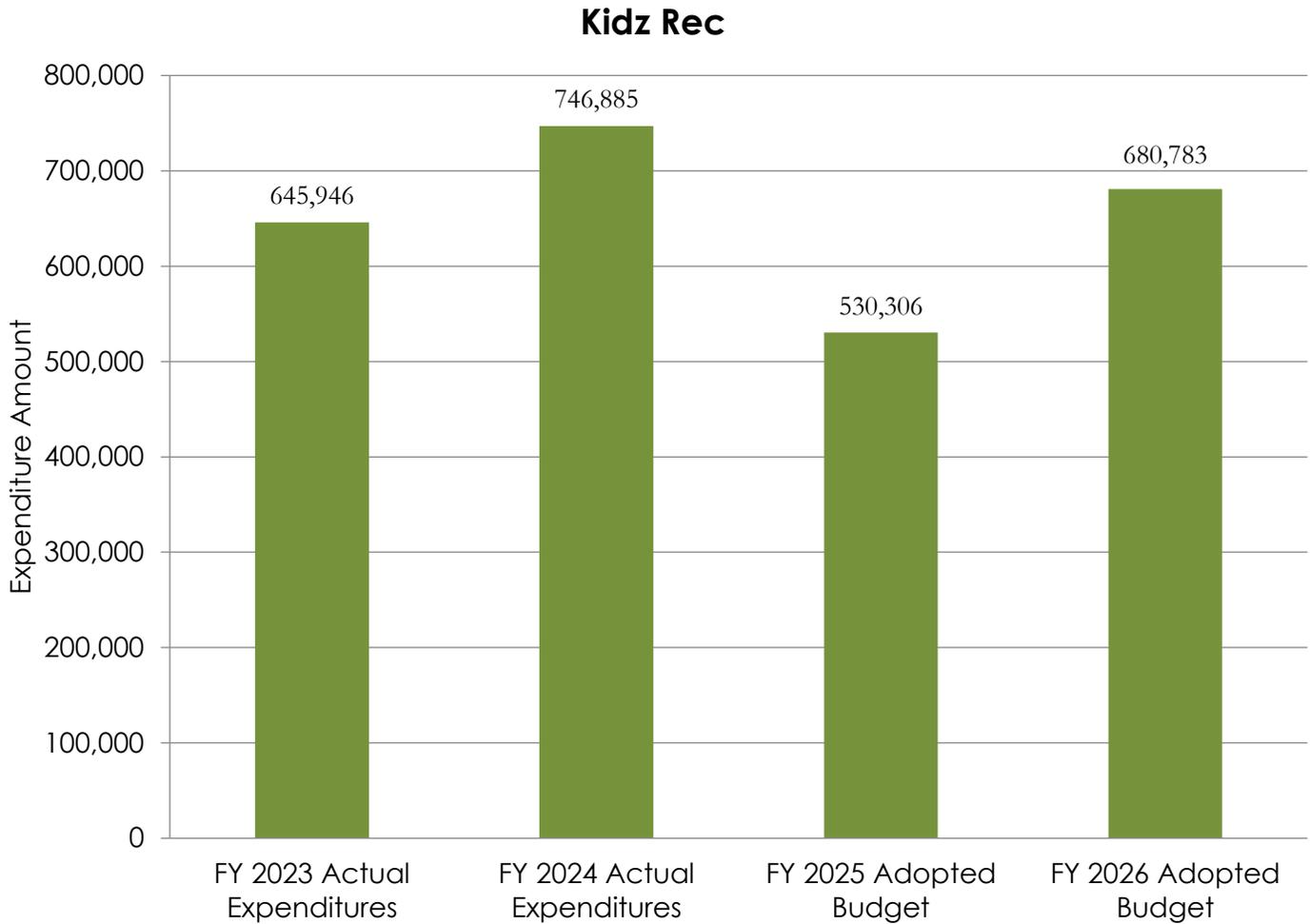


Community College Expenditures

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|-----------------------------------|-----------------------------------------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|
| COMMUNITY COLLEGE (68000): | | | | | | | |
| Other Charges: | | | | | | | |
| 4-100-68000-5662 | Contribution - Laurel Ridge Community College | 45,598 | 43,950 | 43,638 | 45,973 | 2,335 | 5.35% |
| TOTAL COMMUNITY COLLEGE: | | 45,598 | 43,950 | 43,638 | 45,973 | 2,335 | 5.35% |

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 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|------------------------------------------------|----------------------------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|
| <u>KIDZREC SERVICES FUND (Fund 141)</u> | | | | | | | |
| <u>KidzRec (SHES) - 001</u> | | | | | | | |
| <u>Sandy Hook Elementary School</u> | | | | | | | |
| Salaries & Wages: | | | | | | | |
| 4-141-71300-1100-001 | Salaries & Wages – Full Time | 25,263 | 26,421 | 27,438 | 28,810 | 1,372 | 5.00% |
| 4-141-71300-1300-001 | Salaries & Wages - Part Time | 98,540 | 122,512 | 70,337 | 128,750 | 58,413 | 83.05% |
| Employee Benefits: | | | | | | | |
| 4-141-71300-2100-001 | FICA/Medicare - Employer | 10,913 | 11,669 | 7,480 | 11,989 | 4,509 | 60.28% |
| 4-141-71300-2210-001 | Virginia Retirement System | 2,938 | 3,073 | 3,147 | 3,305 | 158 | 5.02% |
| 4-141-71300-2310-001 | Hospitalization Insurance | 5,766 | 6,391 | 6,408 | 6,822 | 414 | 6.46% |
| 4-141-71300-2400-001 | Group Life Insurance | 136 | 143 | 148 | 156 | 8 | 5.41% |
| 4-141-71300-2500-001 | VRS Health Credit | 15 | 16 | 17 | 18 | 1 | 5.88% |
| 4-141-71300-2600-001 | Unemployment Insurance | 131 | 140 | 30 | 32 | 2 | 6.67% |
| 4-141-71300-2700-001 | Worker's Compensation Insurance | 775 | 3,103 | 646 | 2,767 | 2,121 | 328.39% |
| Contractual Services: | | | | | | | |
| 4-141-71300-3150-001 | Professional Services | 949 | 600 | 400 | 200 | (200) | -50.00% |
| 4-141-71300-3310-001 | Repairs & Maintenance | 0 | 5,595 | 0 | 0 | 0 | 0.00% |
| 4-141-71300-3320-001 | Maintenance and Service Contract | 1,688 | 3,116 | 3,400 | 2,800 | (600) | -17.65% |
| 4-141-71300-3600-001 | Advertising | 0 | 280 | 40 | 80 | 40 | 100.00% |

RECREATION & CULTURE
GENERAL FUND

KidzRec, Continued

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|--------------------------------|-----------------------------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|
| Other Charges: | | | | | | | |
| 4-141-71300-5230-001 | Telecommunications | 2,187 | 3,059 | 2,400 | 2,000 | (400) | -16.67% |
| 4-141-71300-5410-001 | Lease/Rent Equipment | 200 | 494 | 240 | 912 | 672 | 280.00% |
| 4-141-71300-5420-001 | Lease/Rent Building | 7,200 | 7,320 | 7,200 | 7,200 | 0 | 0.00% |
| 4-141-71300-5530-001 | Food & Lodging | 0 | 222 | 240 | 240 | 0 | 0.00% |
| 4-141-71300-5540-001 | Convention, Training, & Education | 0 | 194 | 140 | 140 | 0 | 0.00% |
| 4-141-71300-5810-001 | Dues & Association Membership | 80 | 50 | 70 | 70 | 0 | 0.00% |
| 4-141-71300-5897-001 | Bank Service Charge | 5,436 | 7,084 | 5,400 | 8,000 | 2,600 | 48.15% |
| Materials and Supplies: | | | | | | | |
| 4-141-71300-6001-001 | Office Supplies | 545 | 471 | 600 | 600 | 0 | 0.00% |
| 4-141-71300-6002-001 | Food Supplies | 17,012 | 14,911 | 14,000 | 14,000 | 0 | 0.00% |
| 4-141-71300-6011-001 | Uniforms | 2,629 | 2,237 | 2,000 | 2,000 | 0 | 0.00% |
| 4-141-71300-6014-001 | Operating Supplies | 17,180 | 18,111 | 8,800 | 2,000 | (6,800) | -77.27% |
| 4-141-71300-6015-001 | Trips and Tickets | 3,264 | 8,224 | 6,000 | 2,000 | (4,000) | -66.67% |
| Capital Outlay: | | | | | | | |
| 4-141-71300-8202-001 | Furniture and Fixtures | 0 | 6,869 | 200 | 200 | 0 | 0.00% |
| 4-141-71300-8207-001 | EDP Equipment | 115 | 446 | 400 | 400 | 0 | 0.00% |
| 4-141-71300-9203-001 | Refunds | 0 | 0 | 200 | 100 | (100) | -50.00% |
| TOTAL SHES - 001: | Subtotal Sandy Hook | 202,961 | 252,749 | 167,381 | 225,591 | 58,210 | 34.78% |

KidzRec, Continued

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|---------------------------------------|----------------------------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|
| <u>KidzRec (WWRES) - 002</u> | | | | | | | |
| <u>W W Robinson Elementary</u> | | | | | | | |
| Salaries & Wages: | | | | | | | |
| 4-141-71300-1100-002 | Salaries & Wages – Full Time | 73,673 | 77,062 | 80,028 | 84,030 | 4,002 | 5.00% |
| 4-141-71300-1300-002 | Salaries & Wages – Part Time | 98,111 | 115,762 | 100,041 | 128,750 | 28,709 | 28.70% |
| Employee Benefits: | | | | | | | |
| 4-141-71300-2100-002 | FICA/Medicare - Employer | 12,266 | 13,855 | 13,775 | 16,214 | 2,439 | 17.71% |
| 4-141-71300-2210-002 | Virginia Retirement System | 8,568 | 8,962 | 9,179 | 9,639 | 460 | 5.01% |
| 4-141-71300-2310-002 | Hospitalization Insurance | 24,897 | 27,608 | 4,706 | 29,426 | 24,720 | 525.29% |
| 4-141-71300-2400-002 | Group Life Insurance | 398 | 416 | 433 | 454 | 21 | 4.85% |
| 4-141-71300-2500-002 | VRS Health Credit | 44 | 46 | 48 | 51 | 3 | 6.25% |
| 4-141-71300-2600-002 | Unemployment Insurance | 190 | 164 | 88 | 93 | 5 | 5.68% |
| 4-141-71300-2700-002 | Worker's Compensation Insurance | 1,078 | 2,751 | 904 | 2,454 | 1,550 | 171.44% |
| Contractual Services: | | | | | | | |
| 4-141-71300-3150-002 | Professional Services | 920 | 660 | 400 | 200 | (200) | -50.00% |
| 4-141-71300-3310-002 | Repairs & Maintenance | 0 | 8,395 | 0 | 0 | 0 | 0.00% |
| 4-141-71300-3320-002 | Maintenance and Service Contract | 1,688 | 3,116 | 3,400 | 2,800 | (600) | -17.65% |
| 4-141-71300-3600-002 | Advertising | 0 | 280 | 40 | 80 | 40 | 100.00% |

RECREATION & CULTURE
GENERAL FUND

KidzRec, Continued

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|--------------------------------|-----------------------------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|
| Other Charges: | | | | | | | |
| 4-141-71300-5230-002 | Telecommunications | 2,669 | 3,545 | 2,400 | 2,000 | (400) | -16.67% |
| 4-141-71300-5410-002 | Lease/Rent Equipment | 200 | 494 | 240 | 912 | 672 | 280.00% |
| 4-141-71300-5420-002 | Lease/Rent Building | 7,200 | 7,320 | 7,200 | 7,200 | 0 | 0.00% |
| 4-141-71300-5530-002 | Food & Lodging | 0 | 222 | 240 | 240 | 0 | 0.00% |
| 4-141-71300-5540-002 | Convention, Training, & Education | 0 | 194 | 140 | 140 | 0 | 0.00% |
| 4-141-71300-5810-002 | Dues & Association Membership | 80 | 50 | 70 | 70 | 0 | 0.00% |
| 4-141-71300-5897-002 | Bank Service Charge | 5,436 | 7,084 | 5,400 | 8,000 | 2,600 | 48.15% |
| Materials and Supplies: | | | | | | | |
| 4-141-71300-6001-002 | Office Supplies | 618 | 503 | 600 | 600 | 0 | 0.00% |
| 4-141-71300-6002-002 | Food Supplies | 18,466 | 18,019 | 14,000 | 14,000 | 0 | 0.00% |
| 4-141-71300-6011-002 | Uniforms | 2,629 | 2,237 | 2,000 | 2,000 | 0 | 0.00% |
| 4-141-71300-6014-002 | Operating Supplies | 19,757 | 15,339 | 8,800 | 2,000 | (6,800) | -77.27% |
| 4-141-71300-6015-002 | Trips and Tickets | 4,141 | 11,620 | 6,000 | 2,000 | (4,000) | -66.67% |
| Capital Outlay: | | | | | | | |
| 4-141-71300-8202-002 | Furniture & Fixtures | 220 | 6,869 | 200 | 200 | 0 | 0.00% |
| 4-141-71300-8207-002 | EDP Equipment | 403 | 446 | 400 | 400 | 0 | 0.00% |
| 4-141-71300-9203-002 | Refunds | 0 | 0 | 200 | 100 | (100) | -50.00% |
| TOTAL WWRES - 002: | Subtotal WW Robinson | 283,649 | 333,021 | 260,932 | 314,053 | 53,121 | 20.36% |

RECREATION & CULTURE
GENERAL FUND

KidzRec, Continued

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|------------------------------------|----------------------------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|
| <u>KidzRec ALES - 003</u> | | | | | | | |
| <u>Ashby Lee Elementary</u> | | | | | | | |
| Salaries & Wages: | | | | | | | |
| 4-141-71300-1100-003 | Salaries & Wages – Full Time | 12,631 | 13,211 | 13,719 | 14,405 | 686 | 5.00% |
| 4-141-71300-1300-003 | Salaries & Wages – Part Time | 98,111 | 81,926 | 48,695 | 87,550 | 38,855 | 79.79% |
| Employee Benefits: | | | | | | | |
| 4-141-71300-2100-003 | FICA/Medicare - Employer | 4,761 | 6,669 | 4,776 | 7,756 | 2,980 | 62.40% |
| 4-141-71300-2210-003 | Virginia Retirement System | 1,469 | 1,536 | 1,573 | 1,653 | 80 | 5.09% |
| 4-141-71300-2310-003 | Hospitalization Insurance | 2,883 | 3,196 | 3,203 | 3,411 | 208 | 6.49% |
| 4-141-71300-2400-003 | Group Life Insurance | 68 | 71 | 75 | 78 | 3 | 4.00% |
| 4-141-71300-2500-003 | VRS Health Credit | 8 | 8 | 8 | 9 | 1 | 12.50% |
| 4-141-71300-2600-003 | Unemployment Insurance | 102 | 89 | 15 | 16 | 1 | 6.67% |
| 4-141-71300-2700-003 | Worker's Compensation Insurance | 470 | 1,301 | 464 | 1,160 | 696 | 149.75% |
| Contractual Services: | | | | | | | |
| 4-141-71300-3150-003 | Professional Services | 716 | 587 | 200 | 100 | (100) | -50.00% |
| 4-141-71300-3310-003 | Repairs & Maintenance | 0 | 6,998 | 0 | 0 | 0 | 0.00% |
| 4-141-71300-3320-003 | Maintenance and Service Contract | 844 | 1,558 | 1,700 | 1,400 | (300) | -17.65% |
| 4-141-71300-3600-003 | Advertising | 0 | 140 | 20 | 20 | 0 | 0.00% |
| Other Charges: | | | | | | | |
| 4-141-71300-5230-003 | Telecommunications | 1,344 | 1,751 | 1,200 | 1,000 | (200) | -16.67% |
| 4-141-71300-5410-003 | Lease/Rent Equipment | 200 | 247 | 120 | 456 | 336 | 280.00% |

RECREATION & CULTURE
GENERAL FUND

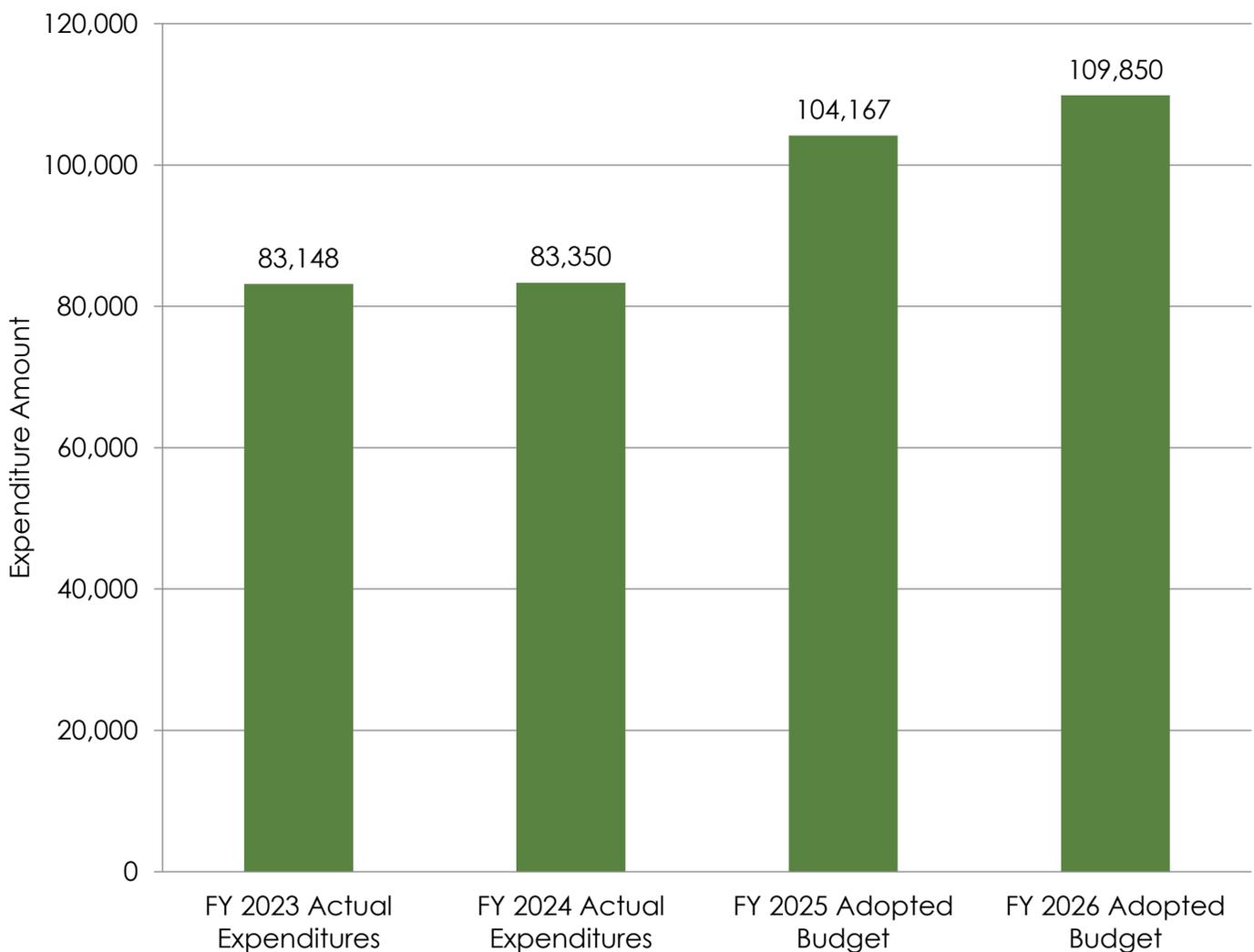
KidzRec, Continued

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|--------------------------------|-----------------------------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|
| 4-141-71300-5420-003 | Lease/Rent Building | 7,200 | 7,260 | 7,200 | 7,200 | 0 | 0.00% |
| 1-141-71300-5530-003 | Food & Lodging | 0 | 111 | 120 | 120 | 0 | 0.00% |
| 4-141-71300-5540-003 | Convention, Training, & Education | 0 | 97 | 70 | 70 | 0 | 0.00% |
| 4-141-71300-5810-003 | Dues & Association Membership | 40 | 25 | 35 | 35 | 0 | 0.00% |
| 4-141-71300-5897-003 | Bank Service Charge | 2,718 | 3,542 | 2,700 | 4,000 | 1,300 | 48.15% |
| Materials and Supplies: | | | | | | | |
| 4-141-71300-6001-003 | Office Supplies | 314 | 240 | 300 | 300 | 0 | 0.00% |
| 4-141-71300-6002-003 | Food Supplies | 11,312 | 10,519 | 7,000 | 7,000 | 0 | 0.00% |
| 4-141-71300-6011-003 | Uniforms | 1,314 | 1,119 | 1,000 | 1,000 | 0 | 0.00% |
| 4-141-71300-6014-003 | Operating Supplies | 10,623 | 9,040 | 4,400 | 1,000 | (3,400) | -77.27% |
| 4-141-71300-6015-003 | Trips and Tickets | 2,148 | 6,218 | 3,000 | 1,000 | (2,000) | -66.67% |
| Capital Outlay: | | | | | | | |
| 4-141-71300-8202-003 | Furniture & Fixtures | 0 | 3,435 | 100 | 100 | 0 | 0.00% |
| 4-141-71300-8207-003 | EDP Equipment | 58 | 223 | 200 | 200 | 0 | 0.00% |
| 4-141-71300-9203-003 | Refunds | 0 | 0 | 100 | 100 | 0 | 0.00% |
| TOTAL ALES - 003: | Subtotal Ashby Lee | 159,335 | 161,115 | 101,993 | 141,139 | 39,146 | 38.38% |
| TOTAL KIDZREC: | | 645,946 | 746,885 | 530,306 | 680,783 | 150,477 | 28.38% |

CULTURAL SERVICES

Cultural Services provide for contributions to community organizations that support cultural enrichment opportunities in the County. For fiscal year 2026, 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



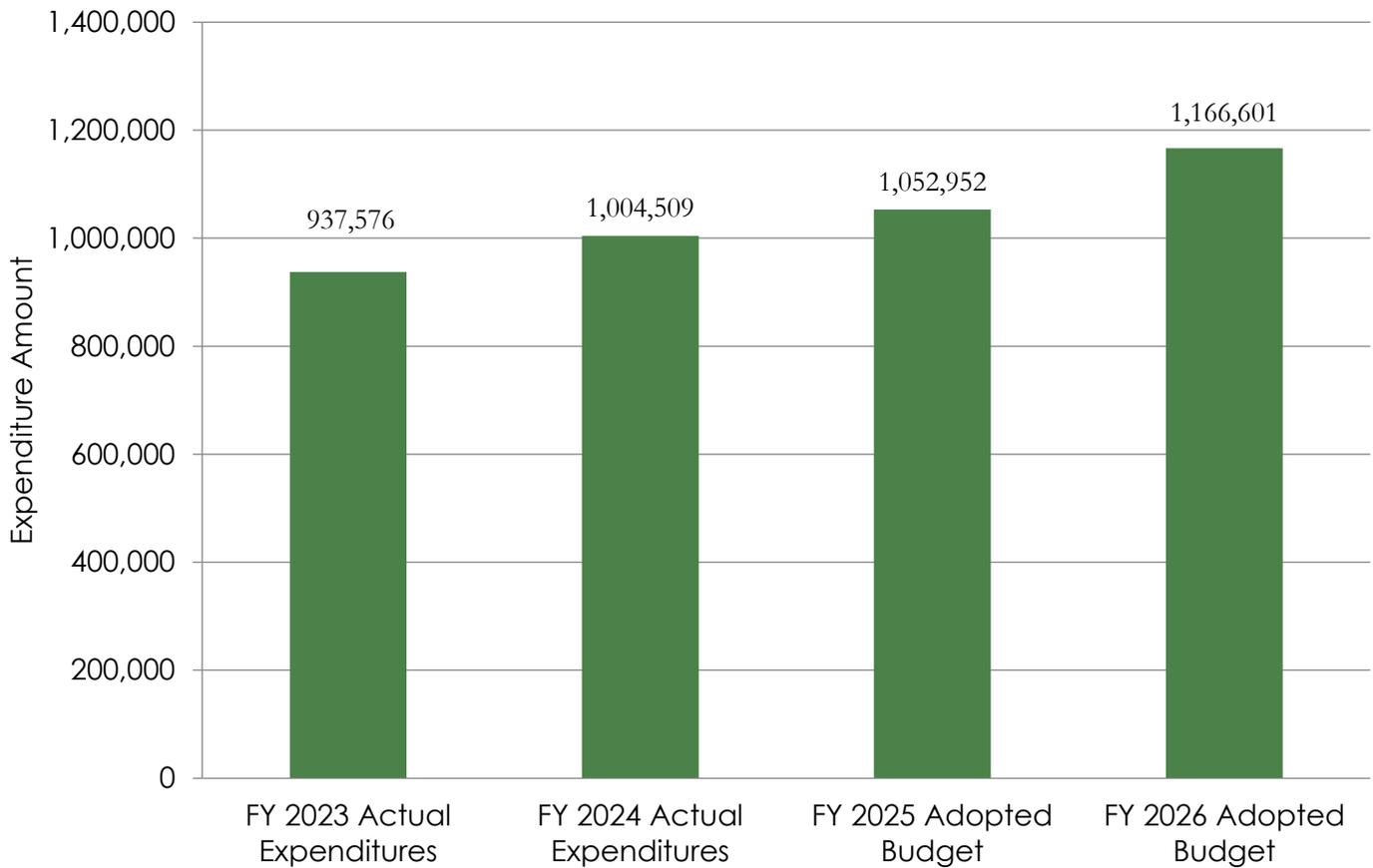
Cultural Services Expenditures

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|------------------------------------------|---------------------------------------------------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|
| <u>CULTURAL SERVICES (72600):</u> | | | | | | | |
| 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 (now in Economic Development) | 462 | 4,500 | 4,500 | 0 | (4,500) | -100.00% |
| 4-100-72600-5665 | Support of Virginia DRPT | 67,686 | 62,450 | 83,267 | 93,450 | 10,183 | 12.23% |
| 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 | 0 | 1,400 | 1,400 | 1,400 | 0 | 0.00% |
| TOTAL CULTURAL SERVICES: | | 83,148 | 83,350 | 104,167 | 109,850 | 5,683 | 5.46% |

LIBRARY ADMINISTRATION

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

Library Administration



Library Administration Expenditures

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|----------------------------------------|---------------------------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|
| LIBRARY ADMINISTRATION (73100): | | | | | | | |
| Salaries & Wages: | | | | | | | |
| 4-100-73100-1100 | Salaries & Wages - Regular | 486,549 | 509,823 | 529,444 | 604,424 | 74,980 | 14.16% |
| 4-100-73100-1300 | Salaries & Wages - Part-Time | 101,984 | 122,908 | 138,410 | 142,562 | 4,152 | 3.00% |
| Employee Benefits: | | | | | | | |
| 4-100-73100-2100 | FICA/Medicare - Employer | 42,542 | 45,642 | 51,093 | 57,074 | 5,981 | 11.71% |
| 4-100-73100-2210 | Virginia Retirement System | 56,586 | 59,293 | 60,727 | 69,328 | 8,601 | 14.16% |
| 4-100-73100-2215 | Hybrid STD/LTD Premium | 1,097 | 1,150 | 1,150 | 1,254 | 104 | 9.04% |
| 4-100-73100-2310 | Hospitalization Insurance | 109,583 | 121,465 | 121,848 | 140,218 | 18,370 | 15.08% |
| 4-100-73100-2400 | Group Life Insurance | 2,627 | 2,753 | 2,859 | 3,264 | 405 | 14.17% |
| 4-100-73100-2500 | VRS Health Insurance Credit | 292 | 306 | 318 | 364 | 46 | 14.47% |
| 4-100-73100-2600 | Unemployment Insurance | 192 | 183 | 583 | 666 | 83 | 14.24% |
| 4-100-73100-2700 | Workers' Compensation Insurance | 571 | 921 | 945 | 945 | 0 | 0.00% |
| Contractual Services: | | | | | | | |
| 4-100-73100-3166 | Contractual Services | 35,988 | 35,762 | 37,500 | 39,837 | 2,337 | 6.23% |
| 4-100-73100-3310 | Repairs & Maintenance | 2,312 | 1,125 | 2,500 | 2,500 | 0 | 0.00% |
| 4-100-73100-3320 | Maintenance & Service Contract | 612 | 732 | 1,500 | 1,500 | 0 | 0.00% |
| 4-100-73100-3600 | Advertising | 367 | 642 | 750 | 750 | 0 | 0.00% |

Library Administration, Continued

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|--------------------------------|-----------------------------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|
| Other Charges: | | | | | | | |
| 4-100-73100-5110 | Electrical Services | 22,732 | 22,241 | 20,000 | 22,500 | 2,500 | 12.50% |
| 4-100-73100-5120 | Heating Services | 1,515 | 1,103 | 750 | 1,750 | 1,000 | 133.33% |
| 4-100-73100-5130 | Water & Sewer | 1,669 | 1,871 | 2,500 | 2,500 | 0 | 0.00% |
| 4-100-73100-5210 | Postal Services | 756 | 298 | 650 | 650 | 0 | 0.00% |
| 4-100-73100-5230 | Telecommunications | 15,738 | 15,968 | 19,600 | 19,600 | 0 | 0.00% |
| 4-100-73100-5300 | Insurance | 6,290 | 6,442 | 7,000 | 7,000 | 0 | 0.00% |
| 4-100-73100-5305 | Auto Insurance | 509 | 519 | 500 | 500 | 0 | 0.00% |
| 4-100-73100-5420 | Lease/Rent Building | 3,650 | 3,900 | 3,900 | 3,900 | 0 | 0.00% |
| 4-100-73100-5510 | Travel - Mileage | 1,183 | 1,030 | 850 | 1,000 | 150 | 17.65% |
| 4-100-73100-5530 | Travel - Food & Lodging | 1,785 | 2,149 | 1,500 | 1,500 | 0 | 0.00% |
| 4-100-73100-5540 | Convention, Training, & Education | 590 | 686 | 800 | 800 | 0 | 0.00% |
| 4-100-73100-5810 | Dues & Association Membership | 1,566 | 1,460 | 1,650 | 1,650 | 0 | 0.00% |
| Materials and Supplies: | | | | | | | |
| 4-100-73100-6001 | Office Supplies | 9,479 | 13,002 | 12,500 | 12,500 | 0 | 0.00% |
| 4-100-73100-6005 | Laundry/ Housekeeping Services | 842 | 579 | 600 | 800 | 200 | 33.33% |
| 4-100-73100-6007 | Repairs & Maintenance Supplies | 1,479 | 2,248 | 800 | 800 | 0 | 0.00% |
| 4-100-73100-6008 | Vehicles Supplies (Gas) | 1,522 | 1,325 | 1,500 | 1,500 | 0 | 0.00% |

RECREATION & CULTURE
GENERAL FUND

Library Administration, Continued

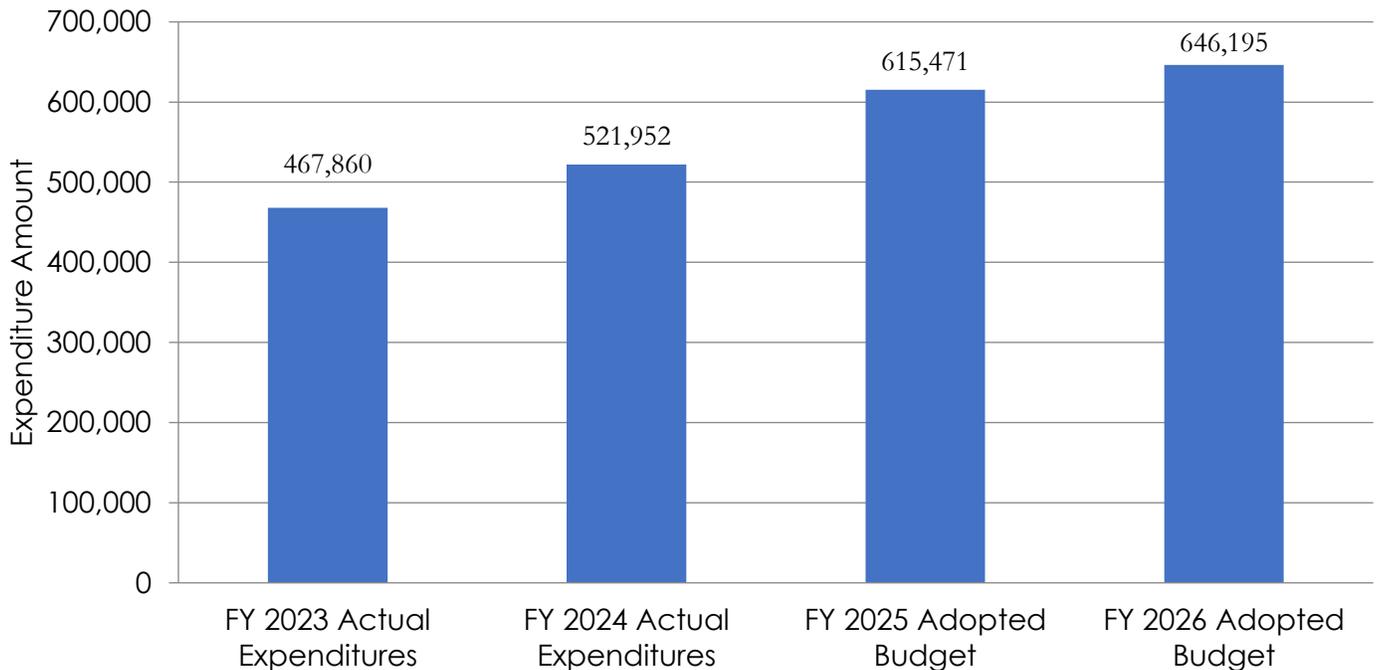
| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|--------------------------------------|-----------------------------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|
| 4-100-73100-6009 | Auto Repairs & Maintenance | 49 | 0 | 300 | 300 | 0 | 0.00% |
| 4-100-73100-6009 | Auto Repairs & Maintenance | 49 | 0 | 300 | 300 | 0 | 0.00% |
| 4-100-73100-6012 | Books & Supplies | 1,384 | 1,000 | 1,500 | 1,500 | 0 | 0.00% |
| 4-100-73100-6013 | Educational/Recreational Supplies | 9,211 | 11,795 | 10,700 | 10,700 | 0 | 0.00% |
| 4-100-73100-6014 | Operating Supplies | 3,341 | 3,192 | 4,000 | 4,000 | 0 | 0.00% |
| Capital Outlay: | | | | | | | |
| 4-100-73100-8102 | Furniture - Replacement | 527 | 1,327 | 1,000 | 1,000 | 0 | 0.00% |
| 4-100-73100-8202 | Furniture and Fixtures | 443 | 506 | 900 | 900 | 0 | 0.00% |
| 4-100-73100-8207 | EDP Equipment | 10,015 | 9,165 | 9,825 | 4,565 | (5,260) | -53.54% |
| TOTAL LIBRARY ADMINISTRATION: | | 937,576 | 1,004,509 | 1,052,952 | 1,166,601 | 113,649 | 10.79% |

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 planning that aligns with the County's Comprehensive Plan, *Shenandoah 2045: A Future Together!* which provides the vision and direction for the County until 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 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|-------------------------------------|-------------------------------------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|
| PLANNING AND ZONING (81100): | | | | | | | |
| Salaries & Wages: | | | | | | | |
| 4-100-81100-1100 | Salaries & Wages – Regular | 265,753 | 285,900 | 301,017 | 325,070 | 24,053 | 7.99% |
| 4-100-81100-1300 | Salaries & Wages – Part-Time | 0 | 0 | 0 | 0 | 0 | 0.00% |
| 4-100-81100-1700 | Stipends-BZA | 0 | 0 | 1,200 | 1,200 | 0 | 0.00% |
| 4-100-81100-1711 | Remuneration/County Planning Commission | 4,470 | 4,065 | 10,800 | 12,600 | 1,800 | 16.67% |
| 4-100-81100-1712 | Remuneration/District Planning Commission | 75 | 100 | 100 | 100 | 0 | 0.00% |
| 4-100-81100-1713 | Remuneration/Board of Zoning Appeals | 150 | 250 | 1,500 | 1,500 | 0 | 0.00% |
| Employee Benefits: | | | | | | | |
| 4-100-81100-2100 | FICA/Medicare - Employer | 18,746 | 20,481 | 31,112 | 24,868 | (6,244) | -20.07% |
| 4-100-81100-2210 | Virginia Retirement System | 30,730 | 33,250 | 34,527 | 37,286 | 2,759 | 7.99% |
| 4-100-81100-2215 | Hybrid STD/LTD Premium | 803 | 891 | 925 | 1,049 | 124 | 13.41% |
| 4-100-81100-2310 | Hospitalization Insurance | 64,012 | 68,744 | 68,094 | 73,246 | 5,152 | 7.57% |
| 4-100-81100-2400 | Group Life Insurance | 1,427 | 1,544 | 1,625 | 1,756 | 131 | 8.06% |
| 4-100-81100-2500 | VRS Health Insurance Credit | 158 | 172 | 179 | 196 | 17 | 9.50% |

Planning And Zoning, Continued

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|------------------------------|--------------------------------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|
| 4-100-81100-2600 | Unemployment Insurance | 34 | 51 | 332 | 358 | 26 | 7.83% |
| 4-100-81100-2700 | Workers' Compensation Insurance | 876 | 1,313 | 885 | 1,137 | 252 | 28.47% |
| 4-100-81100-2900 | Accrued Annual and Sick Leave Payout | 1,539 | 0 | 0 | 0 | 0 | 0.00% |
| Contractual Services: | | | | | | | |
| 4-100-81100-3150 | Professional Services | 22,096 | 12,835 | 49,236 | 35,000 | (14,236) | -28.91% |
| 4-100-81100-3310 | Repairs & Maintenance | 66 | 726 | 500 | 500 | 0 | 0.00% |
| 4-100-81100-3320 | Maintenance & Service Contract | 3,144 | 33,926 | 44,116 | 49,852 | 5,736 | 13.00% |
| 4-100-81100-3500 | Printing | 69 | 0 | 100 | 100 | 0 | 0.00% |
| 4-100-81100-3600 | Advertising | 8,337 | 4,144 | 6,514 | 6,514 | 0 | 0.00% |
| Other Charges: | | | | | | | |
| 4-100-81100-5210 | Postal Service | 1,950 | 2,248 | 3,000 | 3,300 | 300 | 10.00% |
| 4-100-81100-5230 | Telecommunications | 1,315 | 1,703 | 3,000 | 3,000 | 0 | 0.00% |
| 4-100-81100-5305 | Auto Insurance | 1,017 | 1,038 | 1,581 | 1,082 | (499) | -31.56% |
| 4-100-81100-5510 | Mileage | 0 | 248 | 1,800 | 1,800 | 0 | 0.00% |
| 4-100-81100-5530 | Food & Lodging | 1,704 | 4,531 | 3,000 | 3,000 | 0 | 0.00% |
| 4-100-81100-5540 | Convention, Training, & Education | 2,088 | 1,219 | 3,000 | 3,000 | 0 | 0.00% |
| 4-100-81100-5810 | Dues & Association Membership | 1,477 | 1,678 | 1,844 | 1,844 | 0 | 0.00% |
| 4-100-81100-5897 | Credit Card Fees | 0 | 1,640 | 0 | 8,840 | 8,840 | 100.00% |

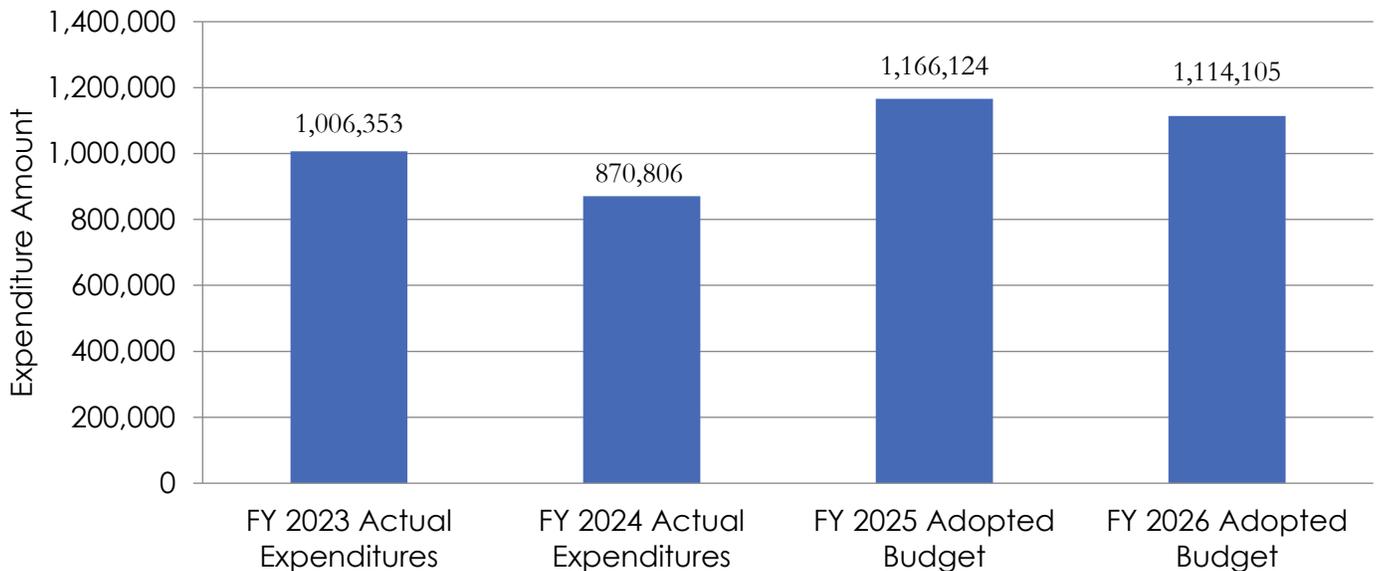
Planning And Zoning, Continued

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|-------------------------------------|------------------------------------------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|
| Materials and Supplies: | | | | | | | |
| 4-100-81100-6001 | Office Supplies | 1,717 | 1,904 | 2,000 | 2,000 | 0 | 0.00% |
| 4-100-81100-6008 | Vehicles Supplies (Gas) | 690 | 689 | 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 | 84 | 398 | 500 | 500 | 0 | 0.00% |
| 4-100-81100-6012 | Book and Subscriptions | 307 | 307 | 200 | 200 | 0 | 0.00% |
| 4-100-81100-6014 | Operating Supplies | 28 | 0 | 0 | 0 | 0 | 0.00% |
| Payment to Joint Operations: | | | | | | | |
| 4-100-81100-7004 | Northern Shenandoah Valley Regional Commission | 32,964 | 35,958 | 40,984 | 41,747 | 763 | 1.86% |
| Capital Outlay: | | | | | | | |
| 4-100-81100-8202 | Furniture and Fixtures | 33 | 0 | 0 | 0 | 0 | 0.00% |
| 4-100-81100-8207 | EDP Equipment | 0 | 0 | 0 | 1,750 | 1,750 | 100.00% |
| TOTAL PLANNING AND ZONING: | | 467,860 | 521,952 | 615,471 | 646,195 | 30,724 | 4.99% |

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 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|--------------------------------------------------|------------------------------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|
| ECONOMIC DEVELOPMENT AND TOURISM (81500): | | | | | | | |
| Salaries & Wages: | | | | | | | |
| 4-100-81500-1100 | Salaries & Wages – Regular | 212,733 | 220,353 | 239,857 | 251,850 | 11,993 | 5.00% |
| 4-100-81500-1300 | Salaries & Wages – Part-Time | 17,172 | 21,774 | 23,060 | 23,752 | 692 | 3.00% |
| Employee Benefits: | | | | | | | |
| 4-100-81500-2100 | FICA/Medicare - Employer Virginia | 16,492 | 17,745 | 20,113 | 21,073 | 960 | 4.77% |
| 4-100-81500-2210 | Retirement System Hybrid | 24,188 | 25,117 | 27,512 | 28,888 | 1,376 | 5.00% |
| 4-100-81500-2215 | STD/LTD premium | 0 | 241 | 0 | 350 | 350 | 100.00% |
| 4-100-81500-2310 | Hospitalization Insurance | 28,616 | 25,567 | 26,520 | 39,657 | 13,137 | 49.54% |
| 4-100-81500-2400 | Group Life Insurance | 1,123 | 1,166 | 1,295 | 1,360 | 65 | 5.02% |
| 4-100-81500-2500 | VRS Health Insurance Credit | 125 | 130 | 144 | 152 | 8 | 5.56% |
| 4-100-81500-2600 | Unemployment Insurance | 69 | 47 | 264 | 278 | 14 | 5.30% |
| 4-100-81500-2700 | Worker's Compensation Insurance | 2,961 | 4,249 | 2,848 | 3,635 | 787 | 27.64% |
| 4-100-81500-2900 | Accrued Annual & Sick Leave Payout | 2,265 | 0 | 0 | 0 | 0 | 0.00% |

COMMUNITY DEVELOPMENT
GENERAL FUND

Economic Development, Continued

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|------------------------------|-----------------------------------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|
| Contractual Services: | | | | | | | |
| 4-100-81500-3160 | Professional Services | 10,161 | 85,174 | 89,550 | 146,600 | 57,050 | 63.71% |
| 4-100-81500-3160-004 | Professional Services-ARPA Funds-VTC | 90,444 | 30,680 | 30,000 | 0 | (30,000) | -100.00% |
| 4-100-81500-3160-005 | Professional Services-Brownfields Grant | 0 | 0 | 250,000 | 0 | (250,000) | -100.00% |
| 4-100-81500-3180 | Contractual Services | 105,906 | 41,910 | 49,620 | 53,620 | 4,000 | 8.06% |
| 4-100-81500-3310 | Repairs and Maintenance | 1,015 | 398 | 750 | 750 | 0 | 0.00% |
| 4-100-81500-3320 | Maintenance & Service Contract | 2,282 | 2,079 | 1,710 | 1,710 | 0 | 0.00% |
| 4-100-81500-3500 | Printing | 4,861 | 2,969 | 11,500 | 43,100 | 31,600 | 274.78% |
| 4-100-81500-3500-004 | Printing-ARPA Funds-VTC | 0 | 28,740 | 0 | 0 | 0 | 0.00% |
| 4-100-81500-3600 | Advertising | 128,294 | 154,145 | 187,100 | 274,820 | 87,720 | 46.88% |
| 4-100-81500-3600-004 | Advertising-ARPA Funds-VTC | 55,188 | 52,160 | 0 | 0 | 0 | 0.00% |
| Other Charges: | | | | | | | |
| 4-100-81500-5210 | Postal Service | 3,197 | 3,915 | 6,000 | 6,000 | 0 | 0.00% |
| 4-100-81500-5230 | Telecommunications | 1,152 | 1,336 | 2,000 | 1,600 | (400) | -20.00% |
| 4-100-81500-5305 | Auto Insurance | 509 | 519 | 500 | 1,059 | 559 | 111.80% |
| 4-100-81500-5510 | Mileage | 3,476 | 3,208 | 6,000 | 750 | (5,250) | -87.50% |
| 4-100-81500-5530 | Food & Lodging | 4,829 | 3,857 | 8,530 | 9,375 | 845 | 9.91% |

Economic Development, Continued

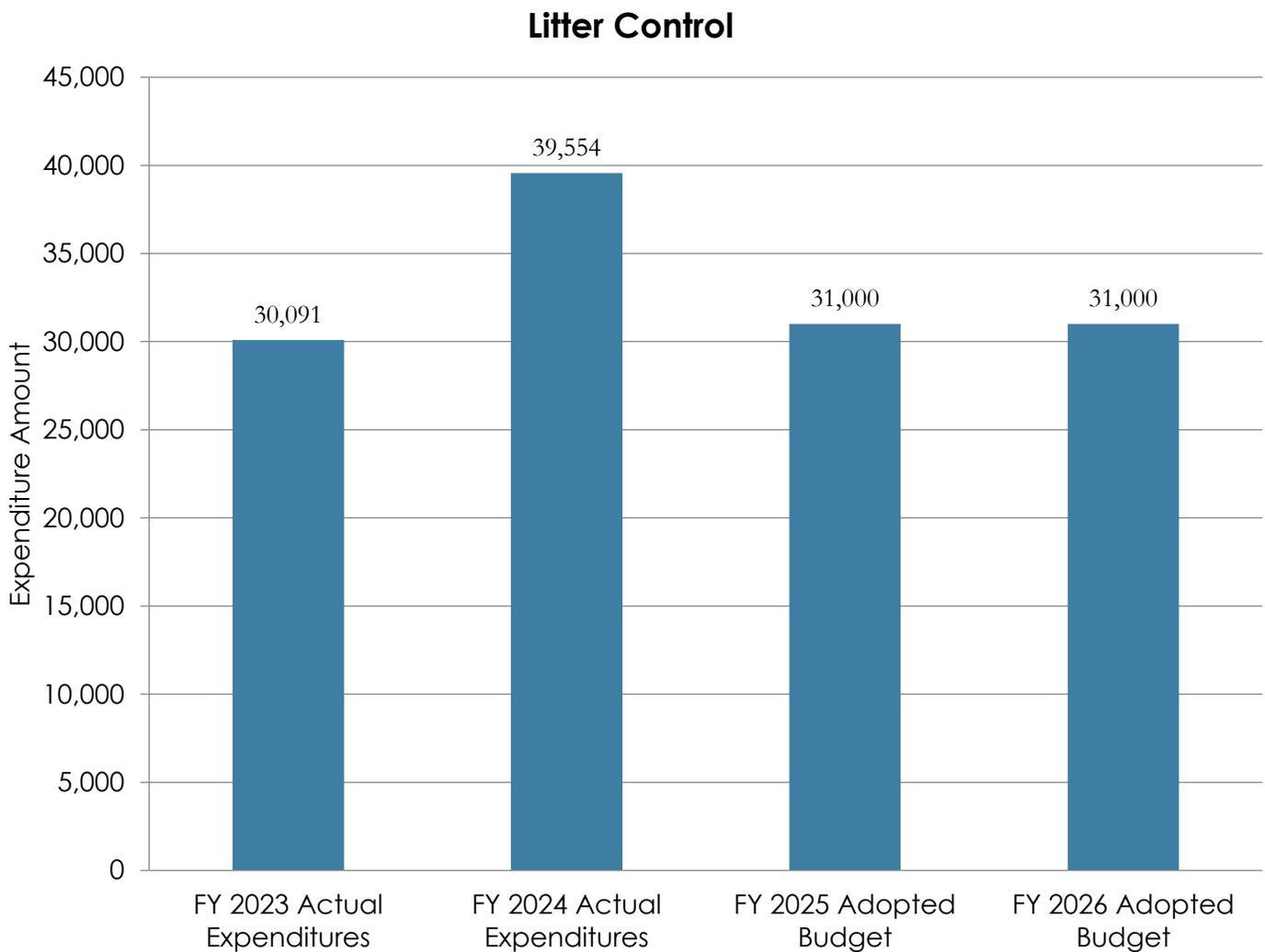
| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|-------------------------------------|--------------------------------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|
| 4-100-81500-5530 | Food & Lodging | 4,829 | 3,857 | 8,530 | 9,375 | 845 | 9.91% |
| 4-100-81500-5540 | Convention, Training, & Education | 6,959 | 7,733 | 8,700 | 15,100 | 6,400 | 73.56% |
| 4-100-81500-5663 | Support of the Local Arts | 4,625 | 1,138 | 4,500 | 4,500 | 0 | 0.00% |
| 4-100-81500-5810 | Dues & Association Membership | 3,270 | 2,776 | 3,045 | 3,420 | 375 | 12.32% |
| 4-100-81500-5875 | Support of Existing Industry | 77,853 | 59,912 | 89,000 | 100,000 | 11,000 | 12.36% |
| 4-100-81500-5875-001 | Support of Existing Industry - Match | 143,500 | 9,833 | 10,000 | 10,000 | 0 | 0.00% |
| 4-100-81500-5876 | Support of New Industry | 4,311 | 3,611 | 7,000 | 7,000 | 0 | 0.00% |
| 4-100-81500-5878 | Support of Tourism Attractions | 4,648 | 10,675 | 9,250 | 12,450 | 3,200 | 34.59% |
| Materials and Supplies: | | | | | | | |
| 4-100-81500-6001 | Office Supplies | 948 | 2,077 | 1,770 | 1,770 | 0 | 0.00% |
| 4-100-81500-6008 | Vehicles Supplies (Gas) | 654 | 755 | 1,800 | 2,500 | 700 | 38.89% |
| 4-100-81500-6009 | Auto Repairs & Maintenance | 0 | 7 | 0 | 800 | 800 | 100.00% |
| Payment to Joint Operations: | | | | | | | |
| 4-100-81500-7004 | Shenandoah Valley Partnership | 42,525 | 44,186 | 44,186 | 44,186 | 0 | 0.00% |

Economic Development, Continued

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|------------------------------------|------------------------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|
| Capital Outlay | | | | | | | |
| 4-100-81500-8202 | Furniture and Fixtures | 0 | 625 | 2,000 | 1,000 | (1,000) | -50.00% |
| 4-100-81500-8205 | Motor Vehicles and Equipment | 0 | 0 | 0 | 0 | 0 | 100.00% |
| 4-100-81500-8207 | EDP Equipment | 0 | 0 | 1,000 | 1,000 | 0 | 0.00% |
| TOTAL ECONOMIC DEVELOPMENT: | | 1,006,353 | 870,806 | 1,166,124 | 1,114,105 | (53,019) | -4.55% |

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.



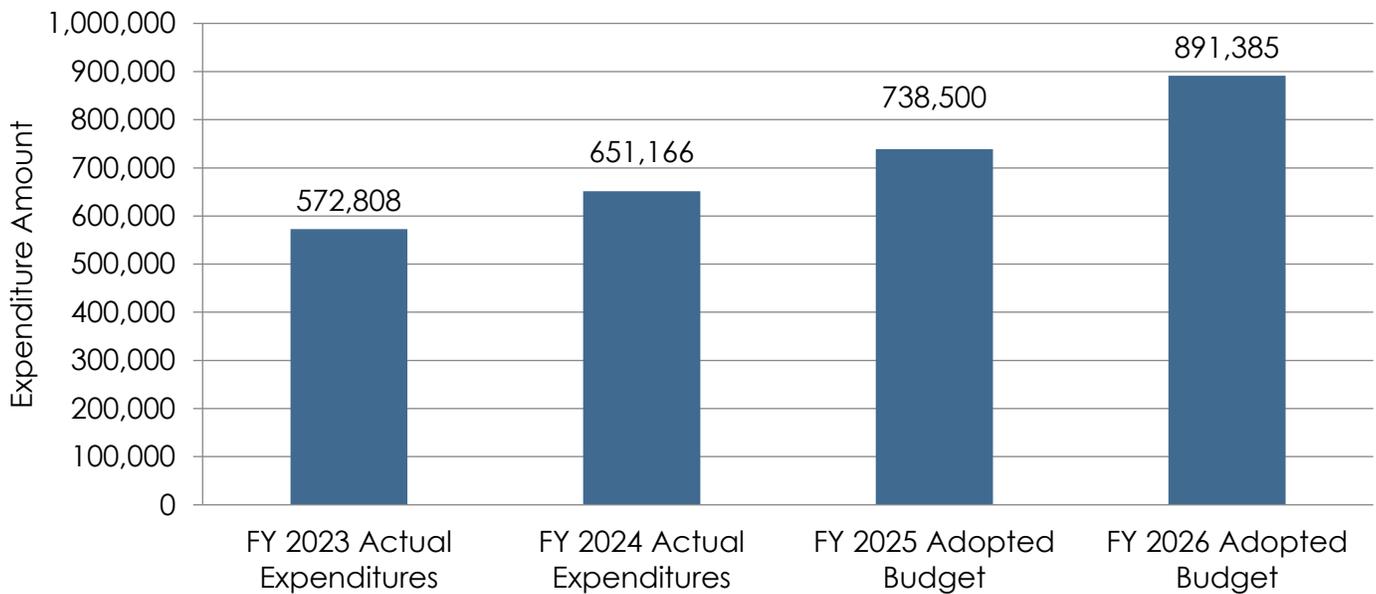
Litter Control Expenditures

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|---------------------------------------|--------------------------------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|
| <u>LITTER CONTROL (81600):</u> | | | | | | | |
| Other Charges: | | | | | | | |
| 4-100-81600-5672 | Litter Control Program | 30,091 | 23,163 | 31,000 | 31,000 | 0 | 0.00% |
| 4-100-81600-8201 | Litter Control Machinery & Equipment | 0 | 16,391 | 0 | 0 | 0 | 0.00% |
| TOTAL LITTER CONTROL PROGRAM: | | 30,091 | 39,554 | 31,000 | 31,000 | 0 | 0.00% |

SOIL AND WATER CONSERVATION DISTRICT

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

Soil/Water Conservation District



Soil and Water Conservation District Expenditures

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|----------------|--------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|
|----------------|--------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|

SOIL/WATER CONSERVATION DISTRICT (82400):

Salaries & Wages:

| | | | | | | | |
|------------------|----------------------------|---------|---------|---------|---------|---------|--------|
| 4-100-82400-1100 | Salaries & Wages – Regular | 390,546 | 439,729 | 511,381 | 618,771 | 107,390 | 21.00% |
|------------------|----------------------------|---------|---------|---------|---------|---------|--------|

Employee Benefits:

| | | | | | | | |
|------------------|--------------------------------------|--------|--------|---------|---------|--------|--------|
| 4-100-82400-2100 | FICA/Medicare - Employer | 29,283 | 32,691 | 38,577 | 46,678 | 8,101 | 21.00% |
| 4-100-82400-2210 | Virginia Retirement System | 45,421 | 50,978 | 51,248 | 62,010 | 10,762 | 21.00% |
| 4-100-82400-2215 | Hybrid STD/LTD Premium | 1,693 | 1,910 | 2,000 | 2,420 | 420 | 21.00% |
| 4-100-82400-2310 | Hospitalization Insurance | 77,734 | 95,269 | 104,544 | 126,498 | 21,954 | 21.00% |
| 4-100-82400-2400 | Group Life Insurance | 2,109 | 2,367 | 2,000 | 2,420 | 420 | 21.00% |
| 4-100-82400-2500 | VRS Health Insurance Credit | 234 | 263 | 0 | 0 | 0 | 0.00% |
| 4-100-82400-2600 | Unemployment Insurance | 136 | 74 | 5,000 | 6,050 | 1,050 | 21.00% |
| 4-100-82400-2700 | Workers' Compensation Insurance | 3,652 | 4,833 | 3,750 | 4,538 | 788 | 21.01% |
| 4-100-82400-2900 | Accrued Annual and Sick Leave Payout | 0 | 1,052 | 0 | 0 | 0 | 0.00% |

Soil and Water Conservation District, Continued

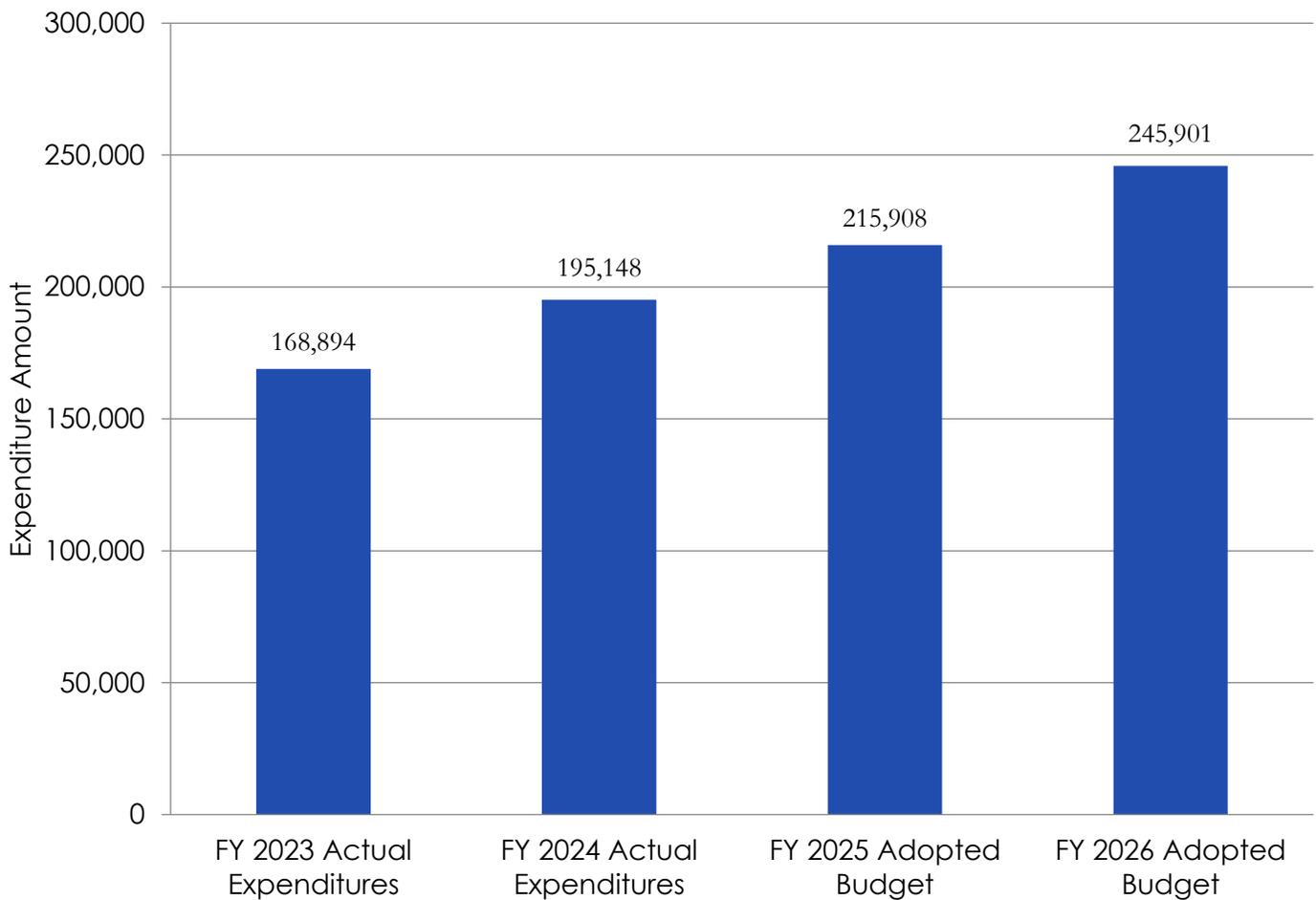
| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|------------------------------------------------|--------------------------------------------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|
| Other Charges: | | | | | | | |
| 4-100-82400-5673 | Contribution to Soil/Water Conservation District | 20,000 | 20,000 | 20,000 | 20,000 | 0 | 0.00% |
| 4-100-82400-5685 | Contribution to Friends of the North Fork | 2,000 | 2,000 | 0 | 2,000 | 2,000 | 100.00% |
| TOTAL SOIL/WATER CONSERVATION DISTRICT: | | 572,808 | 651,166 | 738,500 | 891,385 | 152,885 | 20.70% |

VIRGINIA COOPERATIVE EXTENSION

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

The Shenandoah County office of the VCE provide educational programs in Agriculture and Natural Resources, Family and Consumer Sciences, 4-H Youth Development, and Community Viability.

Cooperative Extension



Virginia Cooperative Extension Service Expenditures

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|-----------------------------------------------|-----------------------------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|
| COOPERATIVE EXTENSION SERVICE (83500): | | | | | | | |
| Salaries & Wages: | | | | | | | |
| 4-100-83500-1100 | Salaries & Wages – Regular | 44,274 | 46,438 | 48,225 | 50,637 | 2,412 | 5.00% |
| Employee Benefits: | | | | | | | |
| 4-100-83500-2100 | FICA/Medicare - Employer | 2,984 | 3,454 | 3,689 | 3,874 | 185 | 5.01% |
| 4-100-83500-2210 | Virginia Retirement System | 5,149 | 5,401 | 5,532 | 5,808 | 276 | 4.99% |
| 4-100-83500-2310 | Hospitalization Insurance | 13,954 | 10,470 | 10,500 | 11,144 | 644 | 6.13% |
| 4-100-83500-2400 | Group Life Insurance | 239 | 251 | 260 | 274 | 14 | 5.38% |
| 4100-83500-2500 | VRS Health Insurance Credit | 27 | 28 | 28 | 31 | 3 | 10.71% |
| 4-100-83500-2600 | Unemployment Insurance | 10 | 8 | 53 | 56 | 3 | 5.66% |
| 4-100-83500-2700 | Workers' Compensation Insurance | 24 | 29 | 22 | 30 | 8 | 37.43% |
| Contractual Services: | | | | | | | |
| 4-100-83500-3166 | Contractual Services | 589 | 661 | 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 | 185 | 100 | 500 | 500 | 0 | 0.00% |
| Other Charges: | | | | | | | |
| 4-100-83500-5210 | Postal Service | 101 | 99 | 100 | 100 | 0 | 0.00% |

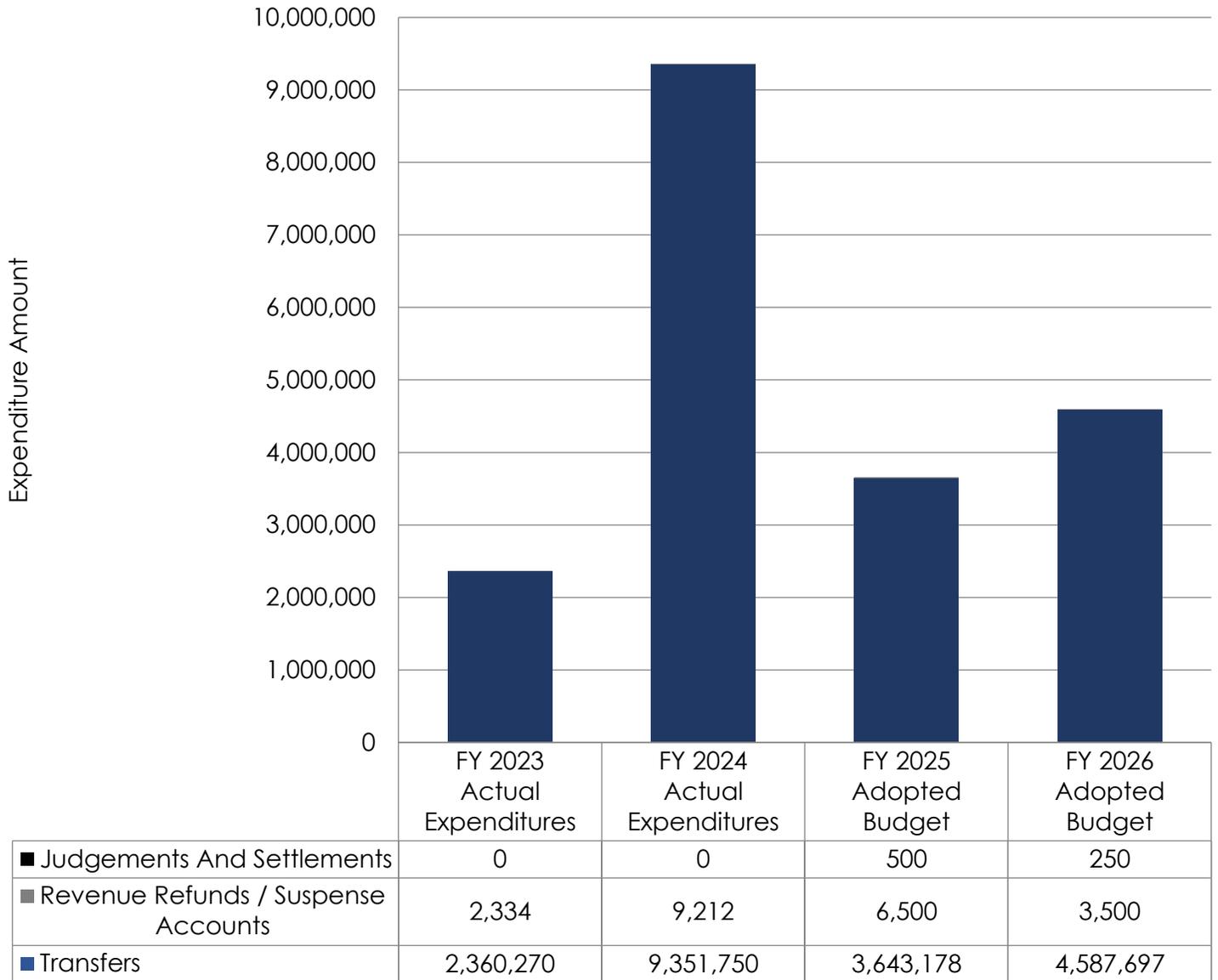
Virginia Cooperative Extension Service, Continued

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|---------------------------------------------|-----------------------------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|
| 4-100-83500-5230 | Telecommunications | 1 | 4 | 350 | 350 | 0 | 0.00% |
| 4-100-83500-5420 | Leases & Rentals | 0 | 600 | 600 | 600 | 0 | 0.00% |
| 4-100-83500-5510 | Mileage | 162 | 0 | 400 | 400 | 0 | 0.00% |
| 4-100-83500-5540 | Convention, Training, & Education | 40 | 392 | 350 | 350 | 0 | 0.00% |
| 4-100-83500-5675 | Extension Agents' Salaries | 87,885 | 99,270 | 114,424 | 137,472 | 23,048 | 20.14% |
| 4-100-83500-5676 | Summer 4H Associate Salary | 8,000 | 3,679 | 11,550 | 11,550 | 0 | 0.00% |
| 4-100-83500-5677 | Program Assistant Support Funding | 0 | 0 | 5,000 | 5,000 | 0 | 0.00% |
| 4-100-83500-5810 | Dues & Association Membership | 599 | 745 | 850 | 850 | 0 | 0.00% |
| Materials and Supplies: | | | | | | | |
| 4-100-83500-6001 | Office Supplies | 2,031 | 2,386 | 2,400 | 2,400 | 0 | 0.00% |
| 4-100-83500-6003 | Agricultural Supplies | 141 | 226 | 225 | 225 | 0 | 0.00% |
| 4-100-83500-6008 | Vehicle Supplies - Fuel | 0 | 335 | 350 | 350 | 0 | 0.00% |
| Capital Outlay: | | | | | | | |
| 4-100-83500-8206 | County Farm Upgrades | 2,500 | 20,573 | 9,600 | 13,000 | 3,400 | 35.42% |
| TOTAL COOPERATIVE EXTENSION SERVICE: | | 168,894 | 195,148 | 215,908 | 245,901 | 29,993 | 13.89% |

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, public safety capital, and the Economic Development Authority.

Non-Departmental



Non-Departmental Expenditures

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|--------------------------------------------------|----------------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|
| <u>JUDGMENTS AND SETTLEMENTS (91100):</u> | | | | | | | |
| <i>Contractual Services:</i> | | | | | | | |
| 4-100-91100-3180 | Contractual Services | 0 | 0 | 500 | 250 | (250) | -50.00% |
| TOTAL JUDGMENTS AND SETTLEMENTS: | | 0 | 0 | 500 | 250 | (250) | -50.00% |

NON-DEPARTMENTAL
GENERAL FUND

Non-Departmental, Continued

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|---------------------------------|-------------------------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|
| REVENUE REFUNDS (92100): | | | | | | | |
| Other Costs: | | | | | | | |
| 4-100-92100-9203 | Refunds - Building Permits | 1,269 | 2,107 | 6,000 | 2,500 | (3,500) | -58.33% |
| 4-100-92100-9204 | Refunds - Zoning Applications | 1,065 | 0 | 500 | 1,000 | 500 | 100.00% |
| 4-100-92100-9219 | Refunds - Lease/Rent Payments | 0 | 7,105 | 0 | 0 | 0 | 0.00% |
| TOTAL REVENUE REFUNDS: | | 2,334 | 9,212 | 6,500 | 3,500 | (3,000) | -46.15% |

Non-Departmental, Continued

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|---------------------------|-------------------------------------------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|
| TRANSFERS (92200): | | | | | | | |
| Other Costs: | | | | | | | |
| 4-100-92200-9221 | Salaries & Wages - Market Study | 0 | 0 | 0 | 223,651 | 223,651 | 100.00% |
| 4-100-92200-9211 | Reserve for Contingencies | 0 | 7,500 | 265,000 | 265,000 | 0 | 0.00% |
| 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 | 72,500 | 10,000 | (62,500) | -86.21% |
| N/A | Reserve for Contingencies - Merit Increase | 0 | 0 | 445,251 | 0 | (445,251) | -100.00% |
| 4-100-92200-9233 | Reserve - Cigarette Tax - Public Safety Capital | 0 | 0 | 180,000 | 200,000 | 20,000 | 11.11% |
| 4-100-92200-9214 | Reserve for Conservation Easement Authority | 0 | 3,000 | 25,000 | 0 | (25,000) | -100.00% |
| 4-100-92200-9215 | Reserve for IDA | 25,000 | 23,004 | 25,000 | 25,000 | 0 | 0.00% |
| TBD | Reserve - Meals Tax | 0 | 0 | 0 | 300,000 | 300,000 | 100.00% |
| 4-100-92200-9227 | DHCD Utility Relief Pass Through | 9,224 | 0 | 0 | 0 | 0 | 0.00% |
| 4-100-92200-9229 | VATI Broadband | 84,539 | 6,470,653 | 0 | 0 | 0 | 0.00% |
| 4-100-92200-9231 | AFID Pass Through | 25,000 | 0 | 0 | 0 | 0 | 0.00% |

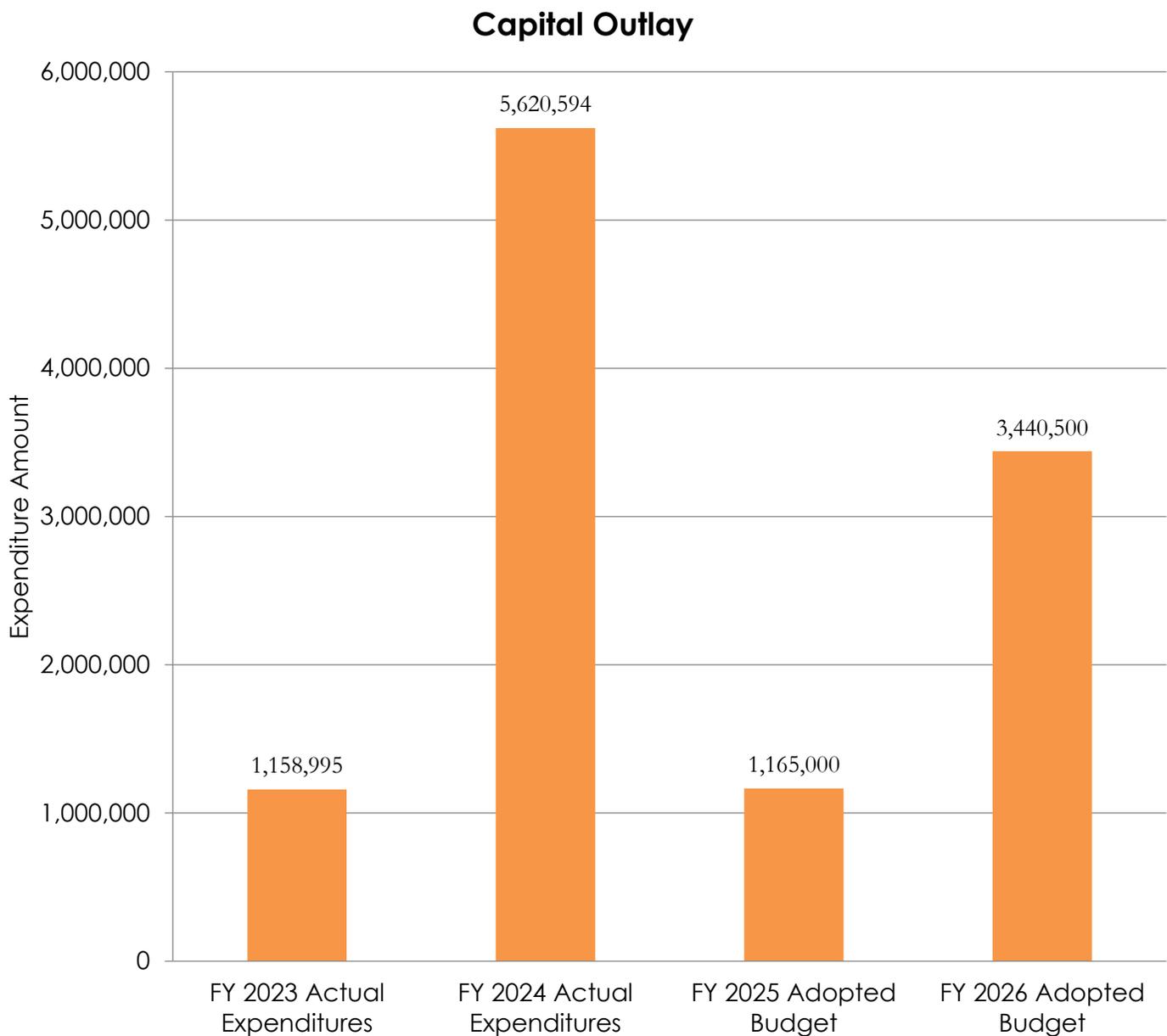
NON-DEPARTMENTAL
GENERAL FUND

Non-Departmental, Continued

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|-------------------------|-----------------------------------------------------------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|
| 4-100-93200-0112 | Transfer to CEA - Rollback Taxes | 25,000 | 23,004 | 25,000 | 25,000 | 0 | 0.00% |
| 4-100-93200-0115 | Transfer to Law Library | 0 | 0 | 0 | 5,000 | 0 | 0.00% |
| 4-100-93200-0222 | Transfer to Landfill Contingency Fund (Fund 222) | 41,887 | 64,335 | 45,000 | 52,000 | 7,000 | 15.56% |
| 4-100-93200-0223 | Transfer to Parks and Recreation - Operations | 540,944 | 769,055 | 568,225 | 608,072 | 39,847 | 7.01% |
| 4-100-93200-0501 | Transfer to North Fork Wastewater Treatment Facility (Fund 501) | -5,229 | 102,892 | 138,950 | 383,680 | 244,730 | 176.13% |
| 4-100-93200-0503 | Transfer to Landfill Fund (Fund 503) | 1,613,906 | 1,888,307 | 1,803,252 | 2,440,293 | 637,041 | 35.33% |
| TOTAL TRANSFERS: | | 2,360,270 | 9,351,750 | 3,643,178 | 4,587,697 | 939,519 | 25.79% |

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

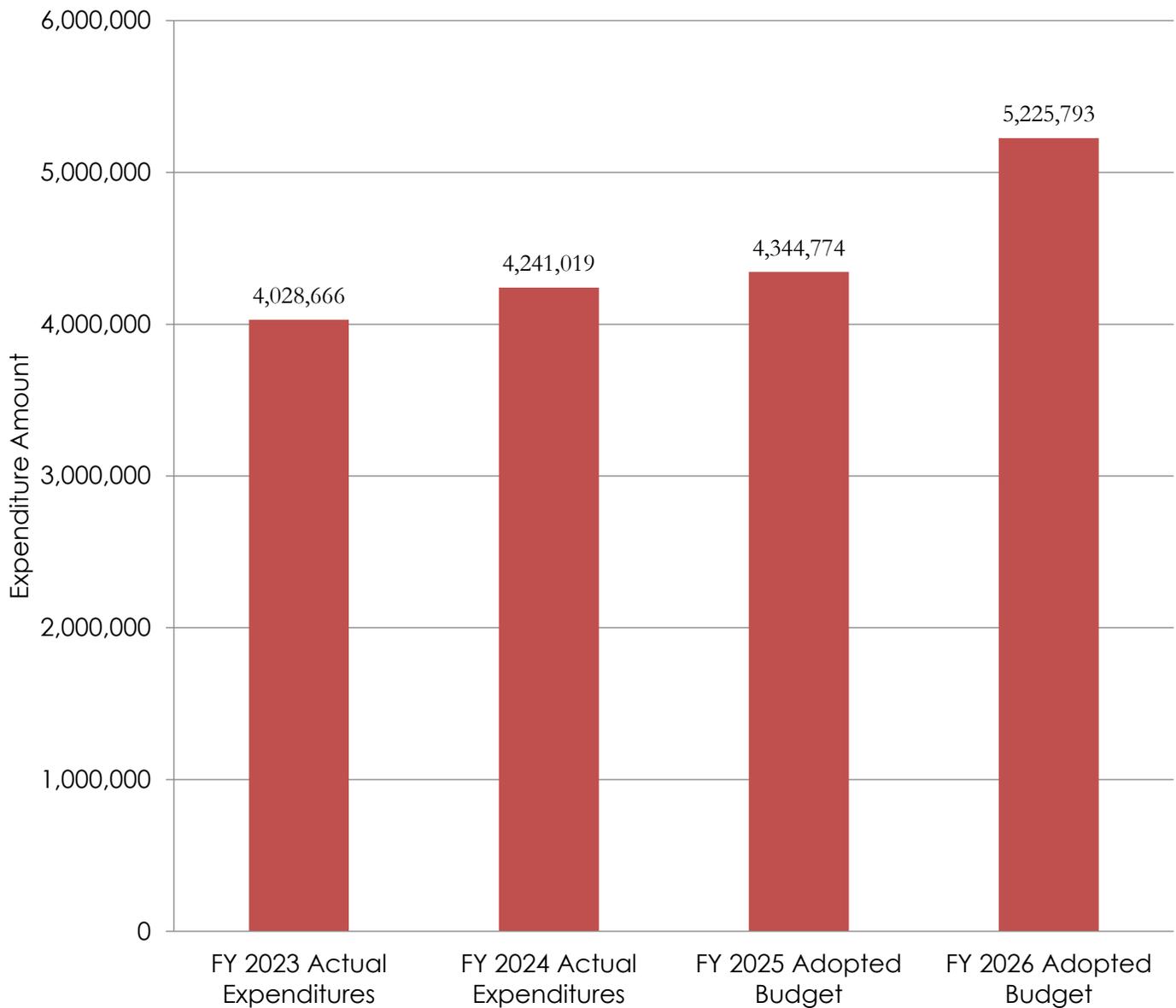
Capital Outlay Expenditures

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|--------------------------------|-------------------------------------------------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|
| CAPITAL OUTLAY (94000): | | | | | | | |
| 4-100-94000-9400 | Capital Outlay Expenditures: | 0 | 628,279 | 1,165,000 | 0 | (1,165,000) | -100.00% |
| 4-100-94000-9400-008 | ECC Layer 3 Switch Replacement | 0 | 0 | 0 | 124,000 | 124,000 | 100.00% |
| 4-100-94000-9400-009 | SCSO Ballistic Rolling Shields for SCPS | 0 | 0 | 0 | 58,500 | 58,500 | 100.00% |
| 4-100-94000-9400-010 | Door Access Controls County Administration Building | 0 | 0 | 0 | 400,000 | 400,000 | 100.00% |
| 4-100-94000-9400-011 | County Administration IT re-cabling | 0 | 0 | 0 | 240,000 | 240,000 | 100.00% |
| 4-100-94000-8200 | Parks & Recreation Skid Steer Loader ERP | 0 | 0 | 0 | 68,000 | 68,000 | 100.00% |
| 4-100-94000-9400-012 | Replacement & Implementation Costs | 0 | 0 | 0 | 2,500,000 | 2,500,000 | 100.00% |
| 4-100-94000-9400-013 | Space Needs Analysis - Circuit Court | 0 | 0 | 0 | 50,000 | 50,000 | 100.00% |
| 4-100-94000-8257 | Software Acquisition - Commissioner of Revenue | 0 | 185,000 | 0 | 0 | 0 | 0.00% |
| 4-100-94000-8258 | Software Acquisition - Sheriff | 0 | 71,785 | 0 | 0 | 0 | 0.00% |
| 4-111-94000-9401 | ARPA - Reserve for Broadband Initiative | 25,704 | 1,487,709 | 0 | 0 | 0 | 0.00% |
| 4-111-94000-9402 | ARPA - Reserve for HVAC Project at Circuit Courthouse | 1,133,291 | 330,742 | 0 | 0 | 0 | 0.00% |
| 4-111-94000-9403 | ARPA - Reserve for Ambulance | 0 | 345,000 | 0 | 0 | 0 | 0.00% |
| 4-111-94000-9405 | ARPA - Capital Outlay Reserve | 0 | 2,572,079 | 0 | 0 | 0 | 0.00% |
| TOTAL CAPITAL OUTLAY: | | 1,158,995 | 5,620,594 | 1,165,000 | 3,440,500 | 2,275,500 | 195.32% |

COUNTY DEBT SERVICE

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

County Debt Service



DEBT SERVICE
GENERAL FUND

County Debt Service Expenditures

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|------------------------------------------|--------------------------------------------------------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|
| DEBT SERVICE - COUNTY (FUND 209): | | | | | | | |
| 4-209-000999-9110 | IDA - Lease Revenue Bond Series 2021 - Principal | 552,000 | 543,000 | 550,000 | 557,000 | 7,000 | 1.27% |
| 4-209-000999-9111 | Co. Office - Principal Series 1, 2, 4 - VRA 2011B | 280,000 | 285,000 | 290,000 | 285,000 | (5,000) | -1.72% |
| 4-209-000999-9112 | Courthouse/HHS - Prin VRA2009B | 1,170,000 | 1,215,000 | 1,255,000 | 1,300,000 | 45,000 | 3.59% |
| 4-209-000999-9113 | Mt. Jackson Sewer - Prin 2008 VRA | 238,879 | 241,273 | 242,480 | 246,135 | 3,655 | 1.51% |
| 4-209-000999-9115 | Edinburg School VRA 2012C Principal | 125,000 | 130,000 | 135,000 | 135,000 | 0 | 0.00% |
| 4-209-000999-9117 | Lease Finance 2024 - vehicles & equipment (FY24) - Principal | 0 | 0 | 126,389 | 129,000 | 2,611 | 2.07% |
| 4-209-000999-9131 | Lease Finance 2024C County & Schools CIP (FY25) - Principal | 0 | 0 | 161,682 | 860,000 | 698,318 | 431.91% |
| 4-209-000999-9132 | County & Schools CIP 2026 - Principal | 0 | 0 | 0 | 0 | 0 | 0.00% |
| 4-209-000999-9118 | VRA 2018C - Sheriff's Office/ECC/Radio-Principal | 350,000 | 555,000 | 585,000 | 615,000 | 30,000 | 5.13% |
| 4-209-000999-9120 | IDA-Lease Revenue Bond Series 2021 - Interest | 58,298 | 67,696 | 60,556 | 53,324 | (7,232) | -11.94% |
| 4-209-000999-9121 | Co. Office - Interest Series 1, 2, 4 (2011B) | 10,718 | 9,226 | 7,248 | 4,799 | (2,449) | -33.79% |

DEBT SERVICE
GENERAL FUND

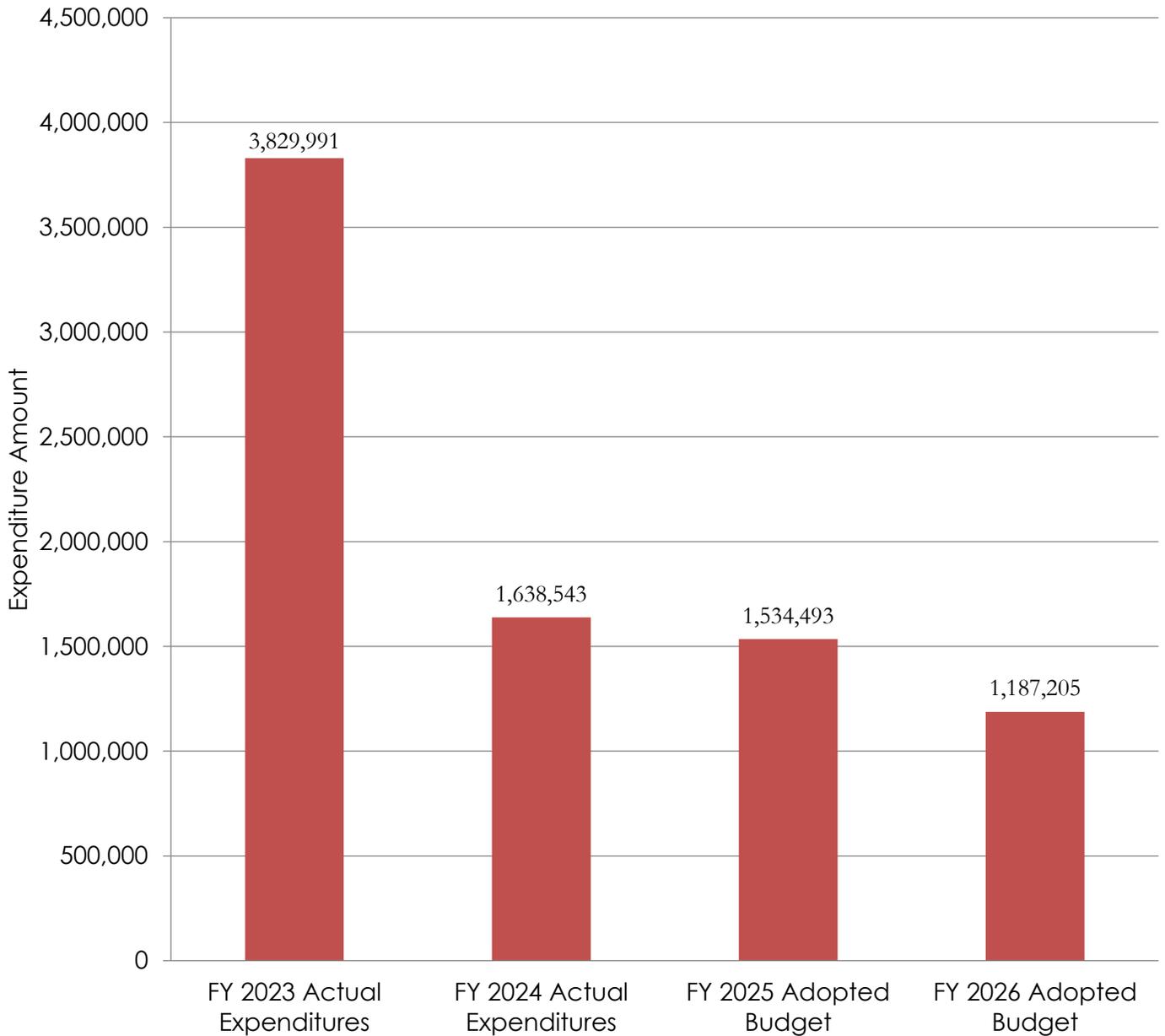
County Debt Service, Continued

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|-------------------------------------|---------------------------------------------------------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|
| 4-209-000999-9122 | Courthouse/HHS - Interest VRA2009B | 314,979 | 253,327 | 189,479 | 118,592 | (70,887) | -37.41% |
| 4-209-000999-9123 | Mt. Jackson Sewer - Int 2008 VRA | 15,366 | 12,971 | 11,765 | 8,109 | (3,656) | -31.08% |
| 4-209-000999-9125 | Edinburg School VRA 2012C Interest | 126,878 | 121,169 | 116,104 | 112,260 | (3,844) | -3.31% |
| 4-209-000999-9150 | Lease Finance 2024 - vehicles and equipment (FY24) - interest | 152,204 | 170,553 | 32,130 | 26,933 | (5,197) | -16.17% |
| 4-209-000999-9151 | Lease Finance 2024C County & Schools CIP (FY25) - Interest | 0 | 0 | 0 | 223,450 | 223,450 | 100.00% |
| 4-209-000999-9152 | County & Schools CIP 2026 - interest | 0 | 0 | 0 | 0 | 0 | 0.00% |
| 4-209-000999-9128 | VRA 2018C - Sheriff's Office/ECC/Radio-Interest | 634,344 | 636,428 | 581,941 | 551,191 | (30,750) | -5.28% |
| 4-209-000999-9190 | Bond Issuance Cost | 0 | 375 | 0 | 0 | 0 | 0.00% |
| TOTAL DEBT SERVICE - COUNTY: | | 4,028,666 | 4,241,019 | 4,344,774 | 5,225,793 | 881,019 | 20.28% |

SCHOOLS DEBT SERVICE

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

Schools Debt Service



DEBT SERVICE
GENERAL FUND

Schools Debt Service Expenditures

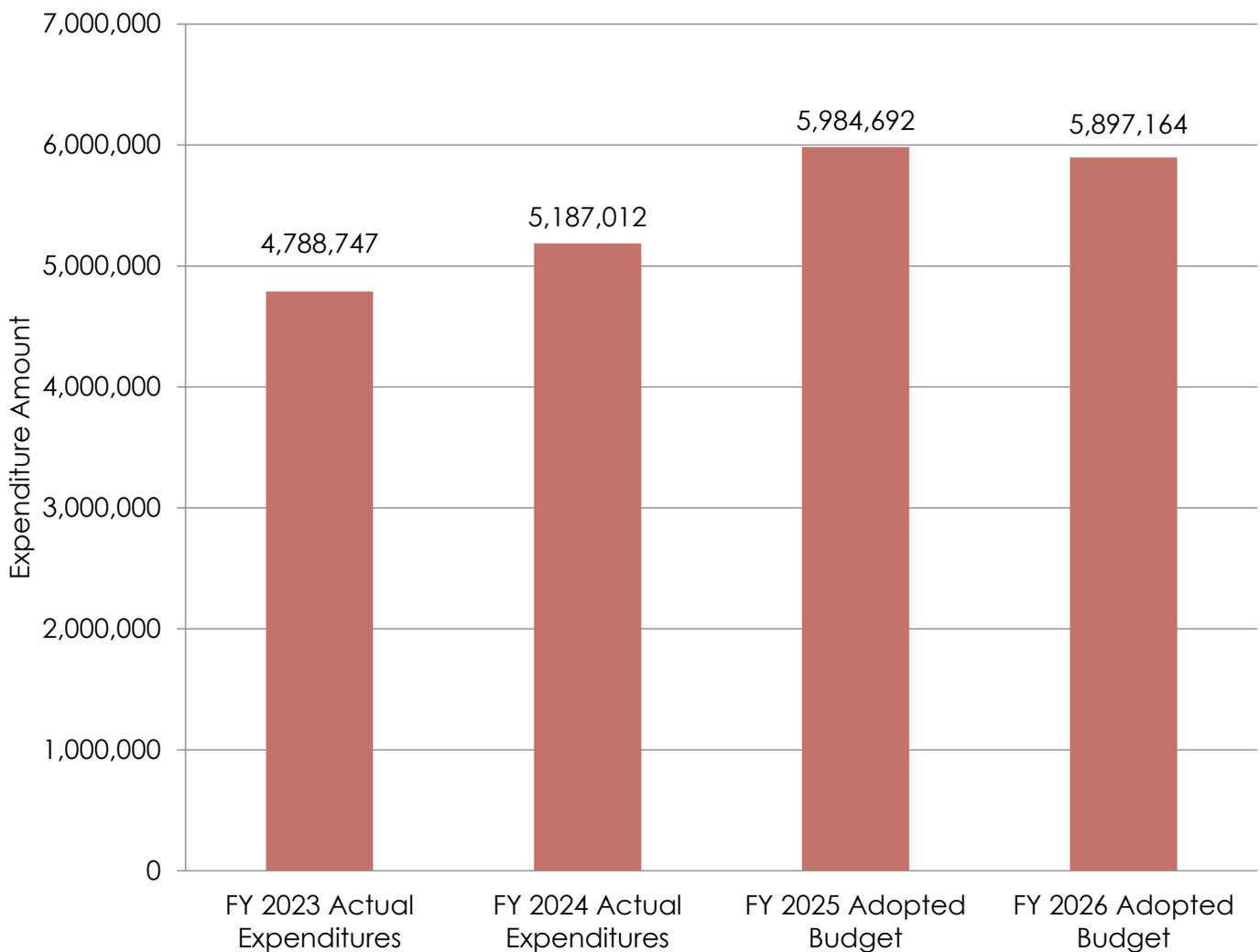
| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|-------------------------------------------|------------------------------------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|
| DEBT SERVICE - SCHOOLS (FUND 208): | | | | | | | |
| 4-208-000999-9112 | HS Gyms - PR Series 2002 VPSA | 1,965,000 | 0 | 0 | 0 | 0 | 0.00% |
| 4-208-000999-9115 | Series 2004(B) VPSA - PR High Schools | 230,949 | 234,453 | 238,122 | 0 | (238,122) | -100.00% |
| 4-208-000999-9116 | QSAB - PR Energy Audit VRA 2010 | 480,000 | 480,000 | 485,000 | 485,000 | 0 | 0.00% |
| 4-208-000999-9122 | VPSA Annual Administration Fees | 700 | 0 | 700 | 0 | (700) | -100.00% |
| 4-208-000999-9123 | HS Gyms - Interest Series 2002 VPSA | 50,108 | 0 | 0 | 0 | 0 | 0.00% |
| 4-208-000999-9125 | Series 2004(B) VPSA - Int High Schools | 27,050 | 16,346 | 5,477 | 0 | (5,477) | -100.00% |
| 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 | 367,378 | 217,516 | 110,409 | 0 | (110,409) | -100.00% |
| 4-208-000999-9128 | Capital Lease - Buses - Interest | 12,007 | 4,971 | 835 | 0 | (835) | -100.00% |
| 4-208-000999-9129 | Capital Lease - IT Equipment - Principal | 19,881 | 0 | 0 | 0 | 0 | 0.00% |
| 4-208-000999-9130 | Capital Lease - IT Equipment - Interest | 101 | 0 | 0 | 0 | 0 | 0.00% |
| 4-208-000999-9131 | Capital Lease - Ameresco - Principal | 5,410 | 149,731 | 162,491 | 175,856 | 13,365 | 8.22% |
| 4-208-000999-9132 | Capital Lease - Ameresco - Interest | 275,909 | 140,027 | 135,960 | 131,550 | (4,410) | -3.24% |
| 4-208-000999-9135 | VPSA 2004 B - Administration Fees | 700 | 700 | 700 | 0 | (700) | -100.00% |
| TOTAL DEBT SERVICE - SCHOOLS: | | 3,829,991 | 1,638,543 | 1,534,493 | 1,187,205 | (347,288) | -22.63% |

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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 REVENUES
 SOCIAL SERVICES FUND

Social Services Fund Revenues

| Account Name | FY 2023 Actual Revenues | FY 2024 Actual Revenues | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|---------------------------------------------|-------------------------------|-------------------------------|------------------------------|------------------------------|---------------------------|--------------------------|
| <u>SOCIAL SERVICES FUND</u> | | | | | | |
| <u>(FUND 140):</u> | | | | | | |
| Local Revenues: | | | | | | |
| Transfer from General Fund - Operational | 1,501,931 | 1,470,629 | 1,848,694 | 2,069,801 | 221,107 | 11.96% |
| Total Local Revenues | 1,501,931 | 1,470,629 | 1,848,694 | 2,069,801 | 221,107 | 11.96% |
| State Revenues: | | | | | | |
| Categorical Aid | 1,071,198 | 1,140,603 | 1,010,839 | 935,302 | (75,537) | -7.47% |
| Total State Revenues | 1,071,198 | 1,140,603 | 1,010,839 | 935,302 | (75,537) | -7.47% |
| Federal Revenues: | | | | | | |
| Categorical Aid | 2,189,913 | 2,405,822 | 3,125,159 | 2,892,061 | (233,098) | -7.46% |
| Total Federal Revenues | 2,189,913 | 2,405,822 | 3,125,159 | 2,892,061 | (233,098) | -7.46% |
| TOTAL SOCIAL SERVICES FUND: | 4,763,043 | 5,017,055 | 5,984,692 | 5,897,164 | (87,528) | -1.46% |

SOCIAL SERVICES EXPENDITURES
 SOCIAL SERVICES FUND

Social Services Fund Expenditures

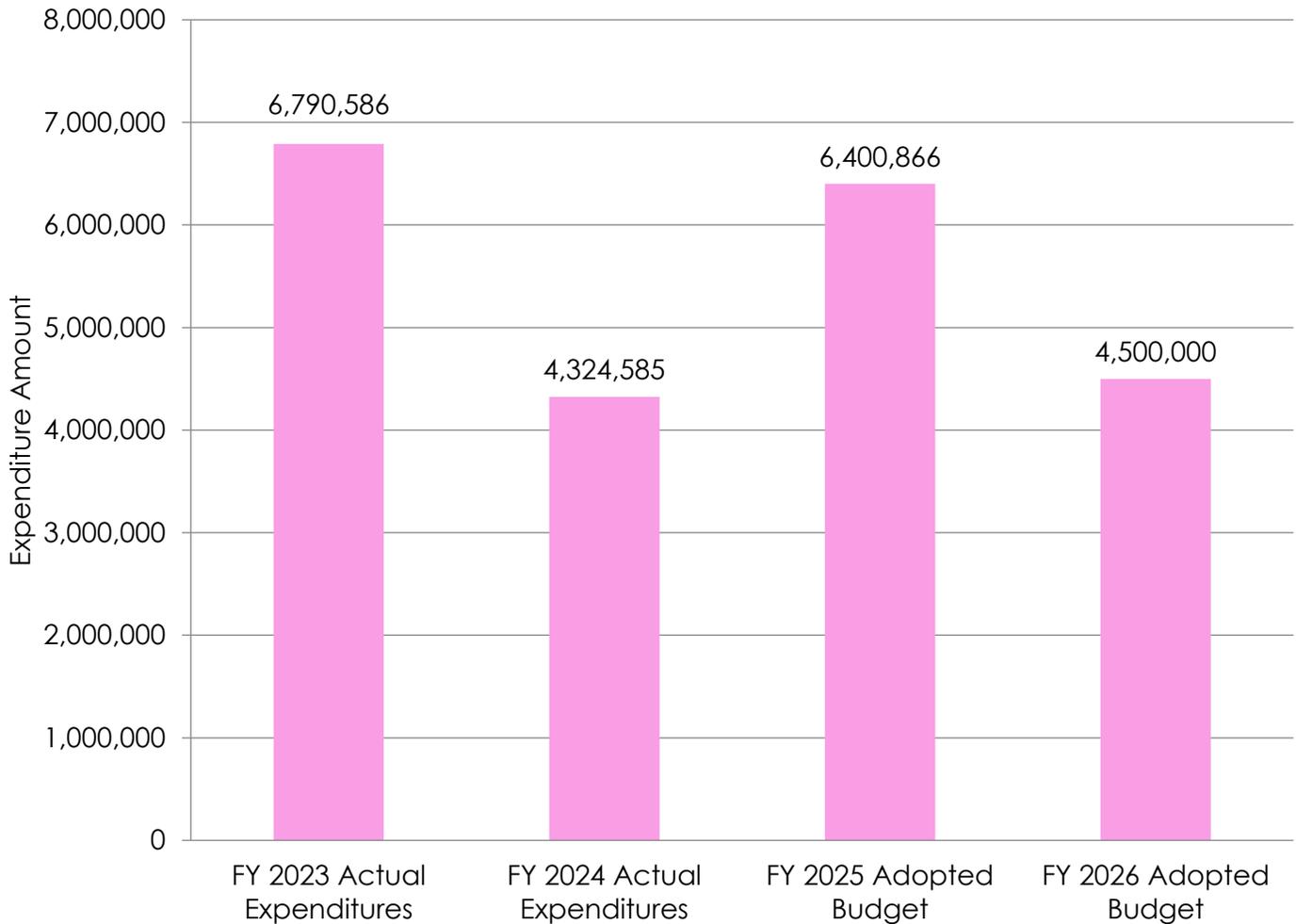
| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|------------------------------------|----------------------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|
| <u>SOCIAL SERVICES FUND</u> | | | | | | | |
| <u>(FUNDS 140 and 141):</u> | | | | | | | |
| Other Charges: | | | | | | | |
| 4-140-005310-0001 | Social Services Operations | 4,788,747 | 5,187,012 | 5,984,692 | 5,897,164 | (87,528) | -1.46% |
| TOTAL SOCIAL SERVICES FUND: | | 4,788,747 | 5,187,012 | 5,984,692 | 5,897,164 | (87,528) | -1.46% |

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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 REVENUES
 CHILDREN'S SERVICES ACT (CSA) FUND

CHILDREN'S SERVICES ACT (CSA) FUND REVENUES

| Account Name | FY 2023 Actual Revenues | FY 2024 Actual Revenues | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|-------------------------------------------------|-------------------------|-------------------------|------------------------|------------------------|------------------------|-----------------------|
| CHILDREN'S SERVICES ACT FUND (FUND 250): | | | | | | |
| Local Revenues: | | | | | | |
| Transfer from General Fund - Operational | 1,882,017 | 1,609,457 | 1,667,700 | 1,500,000 | (167,700) | -10.06% |
| Total Local Revenues | 1,882,017 | 1,609,457 | 1,667,700 | 1,500,000 | (167,700) | -10.06% |
| State Revenues: | | | | | | |
| Categorical Aid | 4,908,569 | 2,768,418 | 4,733,166 | 3,000,000 | (1,733,166) | -36.62% |
| Total State Revenues | 4,908,569 | 2,768,418 | 4,733,166 | 3,000,000 | (1,733,166) | -36.62% |
| TOTAL CHILDREN'S SERVICES ACT FUND: | 6,790,586 | 4,377,875 | 6,400,866 | 4,500,000 | (1,900,866) | -29.70% |

CHILDREN'S SERVICES ACT EXPENDITURES
 CHILDREN'S SERVICES ACT (CSA) FUND

CHILDREN'S SERVICES ACT (CSA) FUND EXPENDITURES

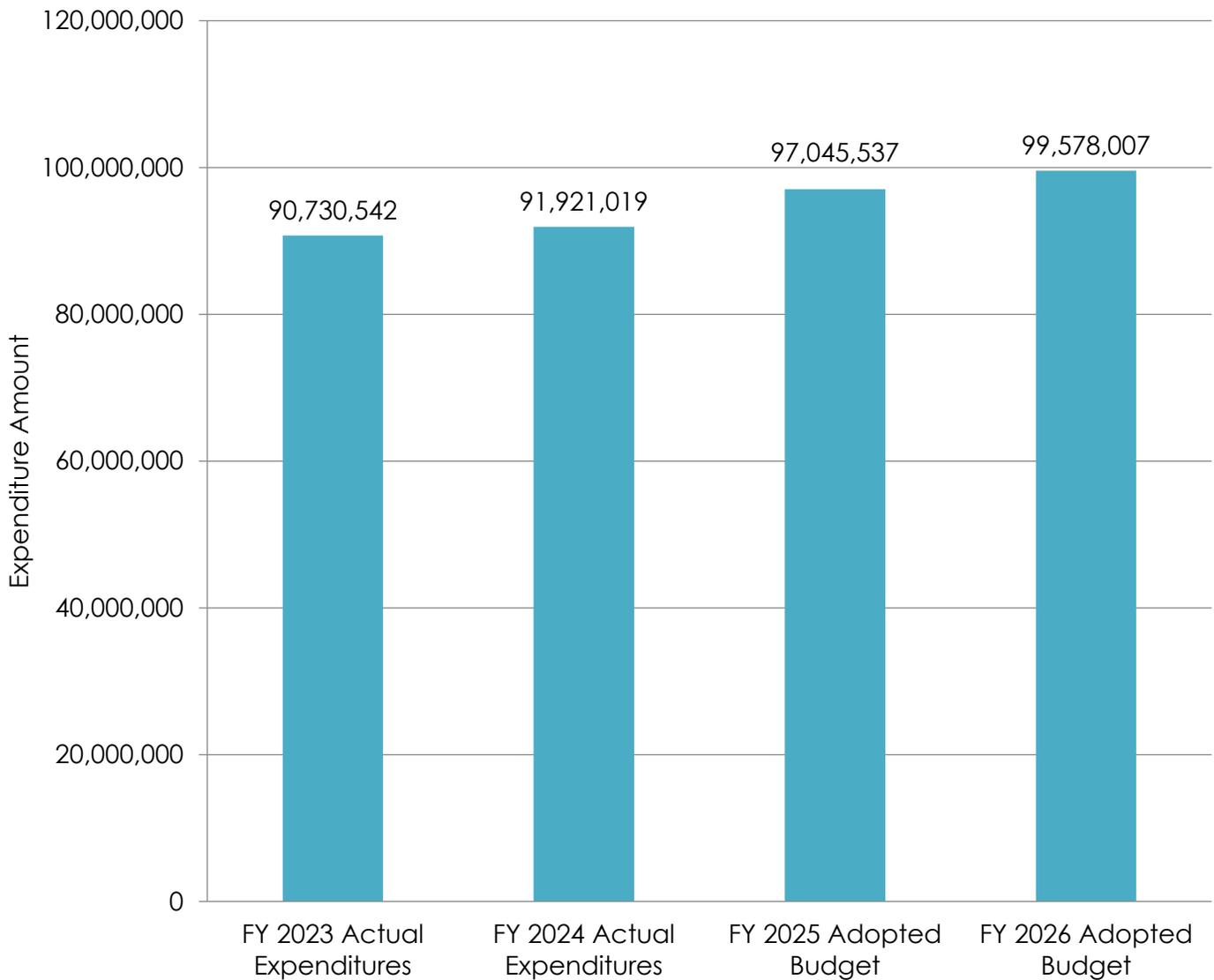
| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|--------------------------------------------|-------------------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|
| CHILDREN'S SERVICES ACT (FUND 250): | | | | | | | |
| Other Charges: | | | | | | | |
| 4-250-53600-9001 | Children's Services Act | 6,790,586 | 4,324,585 | 6,400,866 | 4,500,000 | (1,900,866) | -29.70% |
| TOTAL CHILDREN'S SERVICES ACT FUND: | | 6,790,586 | 4,324,585 | 6,400,866 | 4,500,000 | (1,900,866) | -29.70% |

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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 Expenditures



SCHOOL REVENUES
SCHOOL FUND

SCHOOL FUND REVENUES

| Account Name | FY 2023 Actual Revenues | FY 2024 Actual Revenues | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|--------------------------------------------------|-------------------------------|-------------------------------|------------------------------|------------------------------|---------------------------|--------------------------|
| <u>SCHOOL FUND (FUNDS 205 & 207):</u> | | | | | | |
| Local Revenues: | | | | | | |
| Transfer from General Fund - Operational | 32,467,680 | 28,168,618 | 35,031,110 | 34,531,110 | (500,000) | -1.43% |
| Transfer from General Fund- Technology | 461,141 | 0 | 465,059 | 1,047,993 | 582,934 | 125.35% |
| Transfer from General Fund - Capital | 0 | 0 | 3,323,564 | 2,500,000 | (823,564) | -24.78% |
| Local Grant Funding-Special Fund | 910,911 | 0 | 606,743 | 681,350 | 74,607 | 12.30% |
| Other Local Revenues - Food Service | 249,175 | 324,291 | 620,000 | 473,598 | (146,402) | -23.61% |
| Other Local Revenues | 0 | 1,373,518 | 343,000 | 280,000 | (63,000) | -18.37% |
| Total Local Revenues | 34,088,908 | 29,866,427 | 40,389,476 | 39,514,051 | (875,425) | -2.17% |
| State Revenues: | | | | | | |
| Categorical Aid | 43,184,853 | 49,839,573 | 48,602,334 | 51,236,048 | 2,633,714 | 5.42% |
| Categorical Aid - Food Service | 86,999 | 90,799 | 85,000 | 85,546 | 546 | 0.64% |
| State Grant Funding-Special Fund | 2,750,894 | 0 | 1,417,572 | 1,445,355 | 27,783 | 1.96% |
| Total State Revenues | 46,022,746 | 49,930,371 | 50,104,906 | 52,766,949 | 2,662,043 | 5.31% |
| Federal Revenues: | | | | | | |
| Categorical Aid | 9,348,143 | 8,614,672 | 1,371,758 | 12,000 | (1,359,758) | -99.13% |
| Categorical Aid - Food Service | 2,905,124 | 2,960,406 | 3,257,000 | 3,765,000 | 508,000 | 15.60% |
| Federal Grant Funding-Special Fund | 7,928,685 | 0 | 1,922,397 | 3,520,007 | 1,597,610 | 83.11% |
| Total Federal Revenues | 20,181,953 | 11,575,078 | 6,551,155 | 7,297,007 | 745,852 | 11.39% |
| TOTAL SCHOOL FUND: | 100,293,606 | 91,371,877 | 97,045,537 | 99,578,007 | 2,532,470 | 2.61% |

SCHOOL EXPENDITURES
SCHOOL FUND

SCHOOL FUND EXPENDITURES

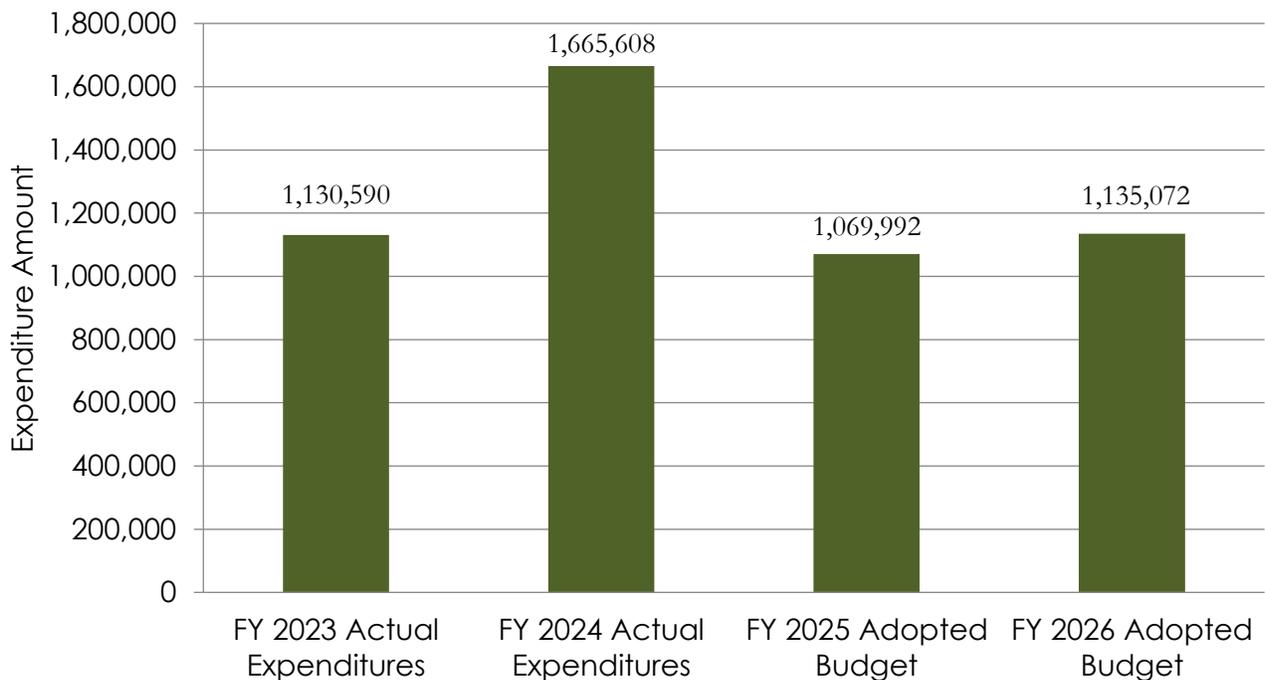
| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|-------------------------------------------|-----------------------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|
| SCHOOL FUND (FUNDS 205 & 207): | | | | | | | |
| Other Charges: | | | | | | | |
| 4-205-06100-0001 | Operation of Public Schools | 77,791,588 | 88,324,400 | 89,136,825 | 89,607,151 | 470,326 | 0.53% |
| 4-205-06400-0001 | Special Programs | 9,361,171 | 0 | 3,946,712 | 5,646,712 | 1,700,000 | 43.07% |
| 4-207-65100-9201 | School Food Service | 3,577,783 | 3,596,619 | 3,962,000 | 4,324,144 | 362,144 | 9.14% |
| TOTAL SCHOOL FUND: | | 90,730,542 | 91,921,019 | 97,045,537 | 99,578,007 | 2,532,470 | 2.61% |

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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 indoor and outdoor 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. The Wellness and Activity Center (WAC) purchased in 2023 offers paid memberships and expanded recreational program opportunities. 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
PARKS AND RECREATION FUND

Parks And Recreation Revenues

| Account Name | FY 2023 Actual Revenues | FY 2024 Actual Revenues | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|----------------------------------------------------------|-------------------------------|-------------------------------|------------------------------|------------------------------|---------------------------|--------------------------|
| PARKS AND RECREATION FUND REVENUES: | | | | | | |
| <u>Local Revenue Sources - Operations</u> | | | | | | |
| Lease/Rent of Property - Wagner Park | 0 | 0 | 6,767 | 0 | (6,767) | -100.00% |
| Lease/Rent of Property - Wellness & Activity Center | 0 | 33,438 | 42,000 | 42,000 | 0 | 100.00% |
| Facility Memberships- Wellness & Activity Center | 0 | 80,998 | 168,000 | 138,000 | (30,000) | 100.00% |
| Donations | 2,035 | 613 | 0 | 0 | 0 | 0.00% |
| Credit Balance Control Account | 0 | -12,680 | 0 | 0 | 0 | 0.00% |
| Transfer from General Fund | 540,944 | 769,055 | 568,225 | 608,072 | 39,847 | 7.01% |
| Total Local Revenue - Operations | 542,979 | 871,425 | 784,992 | 788,072 | 3,080 | 0.39% |
| <u>Program Revenues:</u> | | | | | | |
| Concessions | 4,346 | 3,508 | 3,000 | 2,000 | (1,000) | -33.33% |
| Program Sponsorships | 0 | 0 | 3,000 | 0 | (3,000) | -100.00% |
| Program Sponsorships - Summer KickOff | 0 | 26,925 | 0 | 25,000 | 25,000 | 100.00% |
| Sports | 37,405 | 72,662 | 30,000 | 40,000 | 10,000 | 33.33% |
| Events | 41,366 | 10,729 | 10,000 | 5,000 | (5,000) | -50.00% |
| Class - Instruction | 92,876 | 149,722 | 80,000 | 70,000 | (10,000) | -12.50% |
| Trips | 105,036 | 942,017 | 105,000 | 150,000 | 45,000 | 42.86% |
| Punky Riley Scholarship | 0 | 1,728 | 5,000 | 6,000 | 1,000 | 20.00% |
| Rentals | 24,044 | 24,240 | 15,000 | 15,000 | 0 | 0.00% |
| Tickets | 0 | 0 | 5,000 | 5,000 | 0 | 0.00% |
| Program Donations | 0 | 0 | 1,000 | 2,000 | 1,000 | 100.00% |
| Miscellaneous | -9,430 | 14,938 | 5,000 | 7,000 | 2,000 | 40.00% |
| Sports Camps | 86,583 | 64,168 | 23,000 | 20,000 | (3,000) | -13.04% |
| Total Program Revenues | 382,225 | 1,310,637 | 285,000 | 347,000 | 62,000 | 21.75% |
| TOTAL PARKS AND RECREATION FUND REVENUES: | 925,204 | 2,182,062 | 1,069,992 | 1,135,072 | 65,080 | 6.08% |

Parks And Recreation Expenditures

| Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|-------------------------------------------------------|-----------------------------------|-----------------------------------|------------------------------|------------------------------|---------------------------|--------------------------|
| <u>PARKS AND RECREATION FUND EXPENDITURES:</u> | | | | | | |
| <u>Parks and Recreation:</u> | | | | | | |
| Parks and Recreation Operations | 614,020 | 679,107 | 632,744 | 662,392 | 29,648 | 4.69% |
| Parks and Recreation Programs | 516,571 | 788,253 | 250,176 | 253,000 | 2,824 | 1.13% |
| Parks and Recreation Wellness & Activity Center | 0 | 198,248 | 187,072 | 219,680 | 32,608 | 100.00% |
| TOTAL PARKS AND RECREATION FUND EXPENDITURES: | 1,130,590 | 1,665,608 | 1,069,992 | 1,135,072 | 65,080 | 6.08% |

Parks And Recreation Expenditures

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|---------------------------------------------|------------------------------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|
| <u>PARKS AND RECREATION (71200):</u> | | | | | | | |
| Salaries & Wages: | | | | | | | |
| 4-223-71200-1100 | Salaries & Wages – Regular | 275,011 | 289,086 | 299,337 | 317,947 | 18,610 | 6.22% |
| 4-223-71200-1300 | Salaries & Wages – Part-Time | 94,638 | 119,217 | 87,250 | 89,868 | 2,618 | 3.00% |
| Employee Benefits: | | | | | | | |
| 4-223-71200-2100 | FICA/Medicare - Employer | 26,716 | 30,535 | 28,807 | 31,153 | 2,346 | 8.14% |
| 4-223-71200-2210 | Virginia Retirement System | 31,984 | 33,621 | 34,333 | 36,469 | 2,136 | 6.22% |
| 4-223-71200-2215 | Hybrid STD/LTD Premium | 201 | 211 | 240 | 230 | (10) | -4.17% |
| 4-223-71200-2310 | Hospitalization Insurance | 65,872 | 68,605 | 67,956 | 73,088 | 5,132 | 7.55% |
| 4-223-71200-2400 | Group Life Insurance | 1,485 | 1,561 | 1,616 | 1,717 | 101 | 6.25% |
| 4-223-71200-2500 | VRS Health Insurance Credit | 165 | 173 | 180 | 191 | 11 | 6.11% |
| 4-223-71200-2600 | Unemployment Insurance | 160 | 186 | 330 | 350 | 20 | 6.06% |
| 4-223-71200-2700 | Workers' Compensation Insurance | 4,698 | 9,913 | 5,195 | 7,688 | 2,493 | 47.98% |
| 4-223-71200-2900 | Accrued Annual & Sick Leave Payout | 0 | 6,463 | 0 | 0 | 0 | 0.00% |

Parks And Recreation, Continued

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|--------------------------------|-----------------------------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|
| Contractual Services: | | | | | | | |
| 4-223-71200-3310 | Repairs & Maintenance | 7,174 | 292 | 3,000 | 3,000 | 0 | 0.00% |
| 4-223-71200-3320 | Maintenance & Service Contracts | 6,894 | 10,766 | 10,400 | 10,000 | (400) | -3.85% |
| 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 | 3,585 | 3,431 | 4,000 | 5,450 | 1,450 | 36.25% |
| 4-223-71200-5130 | Water & Sewer | 382 | 538 | 1,000 | 850 | (150) | -15.00% |
| 4-223-71200-5210 | Postal Service | 674 | 432 | 1,000 | 1,000 | 0 | 0.00% |
| 4-223-71200-5230 | Telecommunications | 320 | 3,506 | 6,800 | 6,800 | 0 | 0.00% |
| 4-223-71200-5305 | Auto Insurance | 2,543 | 3,115 | 3,200 | 3,182 | (18) | -0.56% |
| 4-223-71200-5309 | Contractors' Equipment Insurance | 103 | 106 | 100 | 109 | 9 | 9.00% |
| 4-223-71200-5410 | Lease/Purchase Equipment | 18,235 | 11,812 | 5,000 | 2,600 | (2,400) | -48.00% |
| 4-223-71200-5510 | Mileage | 0 | 0 | 200 | 200 | 0 | 0.00% |
| 4-223-71200-5530 | Food & Lodging | 2,652 | 1,679 | 3,000 | 3,000 | 0 | 0.00% |
| 4-223-71200-5540 | Convention, Training, & Education | 1,330 | 435 | 1,800 | 1,800 | 0 | 0.00% |
| 4-223-71200-5810 | Dues & Association Membership | 2,265 | 245 | 500 | 500 | 0 | 0.00% |
| Materials and Supplies: | | | | | | | |
| 4-223-71200-6001 | Office Supplies | 1,569 | 2,757 | 1,500 | 1,500 | 0 | 0.00% |
| 4-223-71200-6003 | Agricultural Supplies | 23,141 | 29,552 | 35,000 | 37,500 | 2,500 | 7.14% |

PARKS AND RECREATION
PARKS AND RECREATION FUND

Parks And Recreation, Continued

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|---------------------------------------------------|-------------------------------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|
| 4-223-71200-6005 | Laundry/Housekeeping Services | 1,118 | 1,693 | 2,000 | 2,000 | 0 | 0.00% |
| 4-223-71200-6007 | Repairs & Maintenance Supplies | 1,895 | 659 | 4,000 | 4,000 | 0 | 0.00% |
| 4-223-71200-6008 | Vehicle Supplies (Gas, Oil, Grease) | 4,967 | 4,398 | 6,000 | 6,000 | 0 | 0.00% |
| 4-223-71200-6009 | Auto Repairs & Maintenance | 1,517 | 1,416 | 5,000 | 5,000 | 0 | 0.00% |
| 4-223-71200-6011 | Uniforms and Wearing Apparel | 1,025 | 3,526 | 2,000 | 2,000 | 0 | 0.00% |
| 4-223-71200-6013 | Educational/Recreational Supplies | 1,009 | 0 | 1,000 | 1,000 | 0 | 0.00% |
| 4-223-71200-6014 | Operating Supplies | 40 | 48 | 0 | 0 | 0 | 0.00% |
| Capital Outlay: | | | | | | | |
| 4-223-71200-8101 | Machinery and Equipment | 26,000 | 17,767 | 0 | 0 | 0 | 0.00% |
| 4-223-71200-8102 | Furniture & Fixtures (replacement) | 0 | 11,273 | 0 | 5,200 | 5,200 | 100.00% |
| 4-100-71200-8105 | Motor & Vehicle Equipment | 0 | 0 | 0 | 0 | 0 | 0.00% |
| 4-223-71200-8202 | Furniture & Fixtures | 415 | 10,090 | 0 | 0 | 0 | 0.00% |
| 4-223-71200-8207 | EDP Equipment | 0 | 0 | 0 | 0 | 0 | 0.00% |
| 4-223-71200-8214 | Site Improvements | 0 | 0 | 10,000 | 0 | (10,000) | -100.00% |
| 4-223-71300-8224 | Disc Golf Redesign | 4,236 | 0 | 0 | 0 | 0 | 0.00% |
| Subtotal - Parks and Recreation Operations | | 614,020 | 679,107 | 632,744 | 662,392 | 29,648 | 4.69% |

Parks And Recreation, Continued

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|------------------------------|-----------------------------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|
| Program Budget: | | | | | | | |
| Salaries & Wages: | | | | | | | |
| 4-223-71200-1300-001 | Salaries & Wages – Part-Time | 0 | 0 | 20,600 | 0 | (20,600) | -100.00% |
| Employee Benefits: | | | | | | | |
| 4-223-71200-2100-001 | FICA | 0 | 0 | 1,576 | 0 | (1,576) | -100.00% |
| Contractual Services: | | | | | | | |
| 4-223-71200-3180-001 | Contractual Services - Enterprise | 135,050 | 189,514 | 50,000 | 50,000 | 0 | 0.00% |
| 4-223-71200-3500-001 | Printing | 37,592 | 38,524 | 15,000 | 15,000 | 0 | 0.00% |
| 4-223-71200-3600-001 | Advertising | 173 | 0 | 1,000 | 1,000 | 0 | 0.00% |
| Other Charges: | | | | | | | |
| 4-223-71200-5210-001 | Postal Service | 14,634 | 15,807 | 15,000 | 15,000 | 0 | 0.00% |
| 4-223-71200-5430-001 | School Rental Fees | 0 | 0 | 2,000 | 2,000 | 0 | 0.00% |
| 4-223-71200-5520-001 | Fares | 12,201 | 17,625 | 10,000 | 10,000 | 0 | 0.00% |
| 4-223-71200-5897-001 | Bank Service Charges | 9,626 | 28,708 | 5,000 | 5,000 | 0 | 0.00% |

Parks And Recreation, Continued

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|-------------------------------------------------|-----------------------------------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|
| 4-223-71200-5520-001 | Fares | 12,201 | 17,625 | 10,000 | 10,000 | 0 | 0.00% |
| 4-223-71200-5897-001 | Bank Service Charges | 9,626 | 28,708 | 5,000 | 5,000 | 0 | 0.00% |
| Materials and Supplies: | | | | | | | |
| 4-223-71200-6001-001 | Office Supplies | 1,471 | 934 | 2,000 | 2,000 | 0 | 0.00% |
| 4-223-71200-6002-001 | Food Supplies | 0 | 0 | 2,000 | 2,000 | 0 | 0.00% |
| 4-223-71200-6011-001 | Uniforms and Wearing Apparel | 1,021 | 1,984 | 1,000 | 1,000 | 0 | 0.00% |
| 4-223-71200-6013-001 | Educational/Recreational Supplies Other | 19,099 | 5,909 | 10,000 | 10,000 | 0 | 0.00% |
| 4-223-71200-6014-001 | Operating Supplies - Summer Kick Off | 0 | 26,170 | 0 | 25,000 | 25,000 | 100.00% |
| 4-223-71200-6015-001 | Merchandise/Resale | 275,205 | 444,937 | 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 | 10,499 | 18,140 | 10,000 | 10,000 | 0 | 0.00% |
| Subtotal - Parks and Recreation Programs | | 516,571 | 788,253 | 250,176 | 253,000 | 2,824 | 1.13% |

Parks And Recreation, Continued

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|---------------------------------------|-------------------------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|
| <u>Wellness & Activity Center</u> | | | | | | | |
| <u>Budget:</u> | | | | | | | |
| Salaries & Wages: | | | | | | | |
| 4-223-71200-1300-002 | Salaries & Wages – Part-Time | 0 | 33,943 | 66,950 | 67,980 | 1,030 | 1.54% |
| Employee Benefits: | | | | | | | |
| 4-223-71200-2100-002 | FICA | 0 | 2,269 | 5,122 | 5,200 | 78 | 1.53% |
| Contractual Services: | | | | | | | |
| 4-223-71200-3180-002 | Contractual Services | 0 | 1,711 | 0 | 0 | 0 | 0.00% |
| 4-223-71200-3310-002 | Repairs & Maintenance | 0 | 31,702 | 15,000 | 15,000 | 0 | 0.00% |
| 4-223-71200-3320-002 | Maintenance Service Contracts | 0 | 3,423 | 20,000 | 20,000 | 0 | 0.00% |
| 4-223-71200-3500-002 | Printing | 0 | 225 | 2,000 | 2,000 | 0 | 0.00% |
| 4-223-71200-3600-002 | Advertising | 0 | 470 | 1,000 | 1,000 | 0 | 0.00% |
| Other Charges: | | | | | | | |
| 4-513-42800-5110-002 | Electrical Services | 0 | 8,876 | 21,000 | 21,000 | 0 | 0.00% |
| 4-513-42800-5120-002 | Heating Services | 0 | 3,064 | 1,500 | 1,500 | 0 | 0.00% |
| 4-513-42800-5130-002 | Water & Sewer | 0 | 2,934 | 5,000 | 5,000 | 0 | 0.00% |
| 4-223-71200-5210-002 | Postal Service | 0 | 27 | 500 | 500 | 0 | 0.00% |
| 4-223-71200-5230-002 | Telecommunications | 0 | 4,808 | 3,000 | 3,000 | 0 | 0.00% |

Parks And Recreation, Continued

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|--------------------------------|--------------------------------------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|
| 4-223-71200-5302-002 | Building Insurance | 0 | 0 | 1,000 | 1,020 | 20 | 2.00% |
| 4-223-71200-5308-002 | General Liability Insurance | 0 | 2,055 | 1,000 | 980 | (20) | -2.00% |
| 4-223-71200-5897-002 | Bank Service Charges | 0 | 0 | 12,000 | 12,000 | 0 | 0.00% |
| Materials and Supplies: | | | | | | | |
| 4-223-71200-6001-002 | Office Supplies | 0 | 10,537 | 2,000 | 3,500 | 1,500 | 75.00% |
| 4-223-71200-6003-002 | Agricultural Supplies | 0 | 1,158 | 2,000 | 2,000 | 0 | 0.00% |
| 4-223-71200-6005-002 | Laundry/House keeping Supplies | 0 | 7,514 | 6,000 | 6,000 | 0 | 0.00% |
| 4-223-71200-6007-002 | Repairs & Maintenance Supplies | 0 | 10,005 | 10,000 | 10,000 | 0 | 0.00% |
| 4-223-71200-6011-002 | Uniforms and Wearing Apparel | 0 | 1,140 | 2,000 | 2,000 | 0 | 0.00% |
| 4-223-71200-6013-002 | Educational/Recreational Supplies | 0 | 248 | 3,000 | 3,000 | 0 | 0.00% |
| 4-223-71200-6014-002 | Other Operating Supplies | 0 | 1,838 | 3,000 | 3,000 | 0 | 0.00% |
| Capital Outlay: | | | | | | | |
| 4-223-71200-8101-002 | Machinery & Equipment Replacement | 0 | 0 | 0 | 30,000 | 30,000 | 100.00% |
| 4-223-71200-8202-002 | Furniture & Fixtures | 0 | 28,194 | 0 | 0 | 0 | 0.00% |
| 4-223-71200-8207-002 | EDP Equipment | 0 | 42,109 | 0 | 0 | 0 | 0.00% |
| 4-223-71200-TBD-002 | Wellness Activity Center Site Improvements | 0 | 0 | 0 | 0 | 0 | 0.00% |

Parks And Recreation, Continued

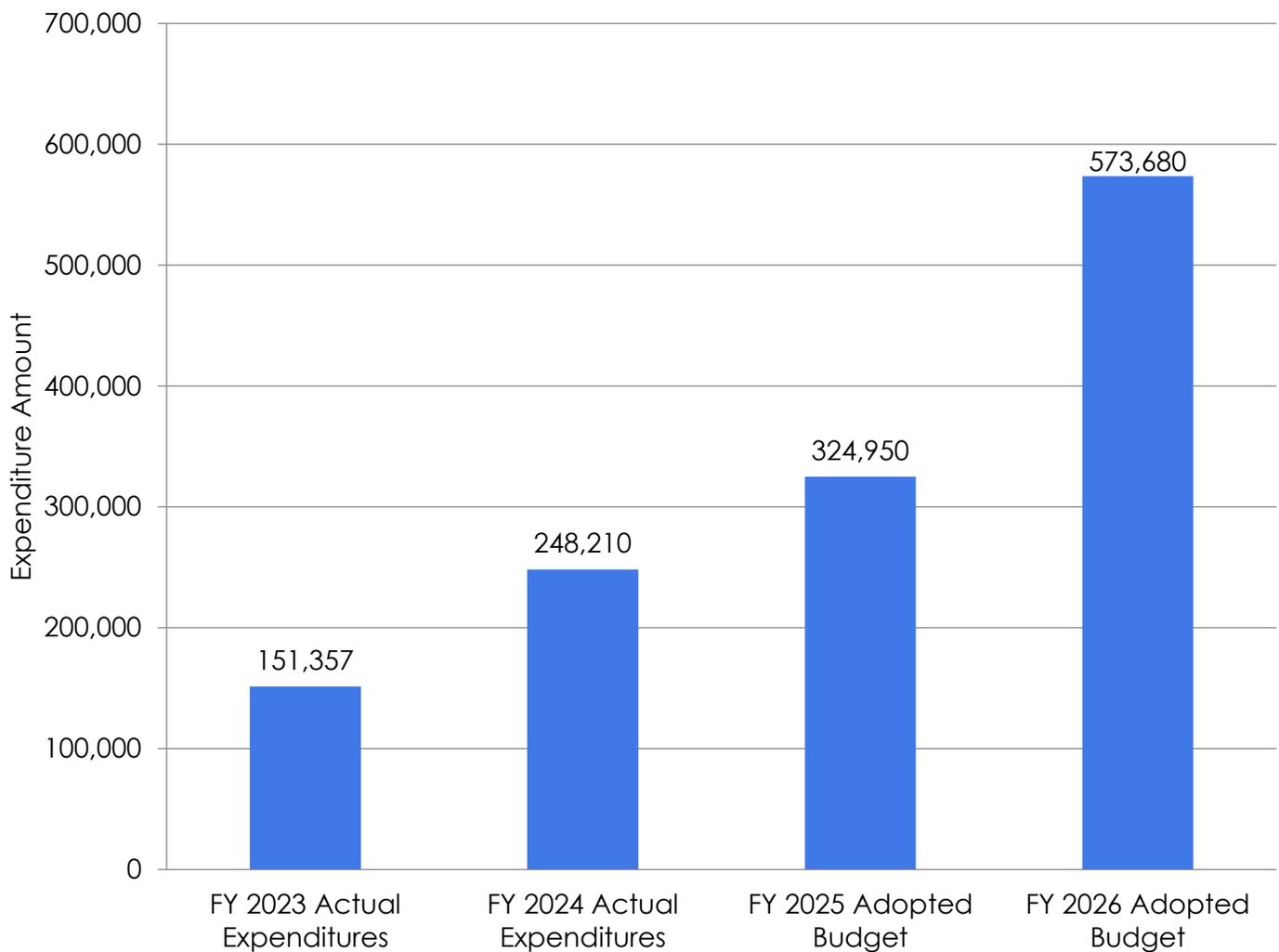
| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|-----------------------------------------------------------------------|--------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|
| Refunds: | | | | | | | |
| 4-223-71200-9203-002 | Refunds | 0 | 0 | 4,000 | 4,000 | 0 | 0.00% |
| Subtotal - Parks and Recreation Wellness & Activity Center | | 0 | 198,248 | 187,072 | 219,680 | 32,608 | 17.43% |
| TOTAL PARKS AND RECREATION OPERATIONS: | | 614,020 | 877,355 | 632,744 | 662,392 | 29,648 | 4.69% |
| TOTAL PARKS AND RECREATION PROGRAMS: | | 516,571 | 788,253 | 250,176 | 253,000 | 2,824 | 1.13% |
| TOTAL PARKS AND RECREATION WELLNESS & ACTIVITY CENTER: | | 0 | 198,248 | 187,072 | 219,680 | 32,608 | 17.43% |
| TOTAL PARKS AND RECREATION: | | 1,130,590 | 1,665,608 | 1,069,992 | 1,135,072 | 65,080 | 6.08% |

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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 2023 Actual Revenues | FY 2024 Actual Revenues | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|-------------------------------------------------------|-------------------------------|-------------------------------|------------------------------|------------------------------|---------------------------|--------------------------|
| <u>NORTH FORK WASTEWATER FUND REVENUES:</u> | | | | | | |
| Charges for Services: | | | | | | |
| Septage Disposal Revenue | 164,185 | 160,159 | 186,000 | 190,000 | 4,000 | 2.15% |
| Total Charges for Services | 164,185 | 160,159 | 186,000 | 190,000 | 4,000 | 2.15% |
| Other Financing Sources: | | | | | | |
| Transfer from General Fund | 71,035 | 102,892 | 138,950 | 383,680 | 244,730 | 176.13% |
| Total Other Financing Sources | 71,035 | 102,892 | 138,950 | 383,680 | 244,730 | 176.13% |
| TOTAL NORTH FORK WASTEWATER FUND REVENUES: | 235,220 | 263,051 | 324,950 | 573,680 | 248,730 | 76.54% |

WASTEWATER TREATMENT EXPENDITURES
 NFWWTP FUND

North Fork Wastewater Treatment Plant Expenditures

| Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|-----------------------------------------------------------|-----------------------------------|-----------------------------------|------------------------------|------------------------------|---------------------------|--------------------------|
| <u>NORTH FORK WASTEWATER FUND EXPENDITURES:</u> | | | | | | |
| North Fork Wastewater Treatment Plant | 151,357 | 248,210 | 324,950 | 573,680 | 248,730 | 76.54% |
| TOTAL NORTH FORK WASTEWATER FUND EXPENDITURES: | 151,357 | 248,210 | 324,950 | 573,680 | 248,730 | 76.54% |

WASTEWATER TREATMENT EXPENDITURES
NFWWTP FUND

North Fork Wastewater Treatment Plant Expenditures

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|----------------|--------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|
|----------------|--------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|

NORTH FORK WASTEWATER TREATMENT PLANT (42700):

Contractual Services:

| | | | | | | | |
|------------------|--------------------------------------------|--------|--------|--------|--------|----------|---------|
| 4-501-42700-3140 | Contractual Services - Sludge Press Effort | 3,450 | 16,940 | 30,000 | 10,000 | (20,000) | -66.67% |
| 4-501-42700-3141 | Contractual Services - Engineering | 0 | 16,800 | 10,000 | 10,000 | 0 | 0.00% |
| 4-501-42700-3310 | Maintenance & Repairs | 12,445 | 6,722 | 40,000 | 40,000 | 0 | 0.00% |
| 4-501-42700-3320 | Maintenance & Service Contracts | 50,864 | 66,552 | 60,000 | 70,000 | 10,000 | 16.67% |
| 4-501-42700-3500 | Printing | 0 | 374 | 0 | 0 | 0 | 0.00% |
| 4-501-42700-3600 | Advertising | 0 | 0 | 1,000 | 0 | (1,000) | 100.00% |

Other Charges:

| | | | | | | | |
|------------------|--------------------------------|--------|--------|--------|--------|---|---------|
| 4-501-42700-5110 | Electrical Service | 43,868 | 58,041 | 45,000 | 45,000 | 0 | 0.00% |
| 4-501-42700-5210 | Postage | 50 | 50 | 200 | 200 | 0 | 0.00% |
| 4-501-42700-5230 | Telecommunications | 2,731 | 3,610 | 3,350 | 3,350 | 0 | 0.00% |
| 4-501-42700-5810 | Dues & Association Memberships | 0 | 50 | 0 | 0 | 0 | 100.00% |
| 4-501-42700-5853 | DEQ Permits | 3,985 | 4,180 | 4,000 | 4,000 | 0 | 0.00% |

Materials and Supplies:

| | | | | | | | |
|------------------|----------------------------------|-------|--------|--------|--------|---|-------|
| 4-501-42700-6001 | Office Supplies | 720 | 812 | 1,000 | 1,000 | 0 | 0.00% |
| 4-501-42700-6007 | Repairs and Maintenance Supplies | 5,477 | 54,288 | 30,000 | 30,000 | 0 | 0.00% |
| 4-501-42700-6008 | Fuel | 304 | 90 | 400 | 400 | 0 | 0.00% |

WASTEWATER TREATMENT EXPENDITURES
 NFWWTP FUND

North Fork Wastewater Treatment Plant Expenditures, Continued

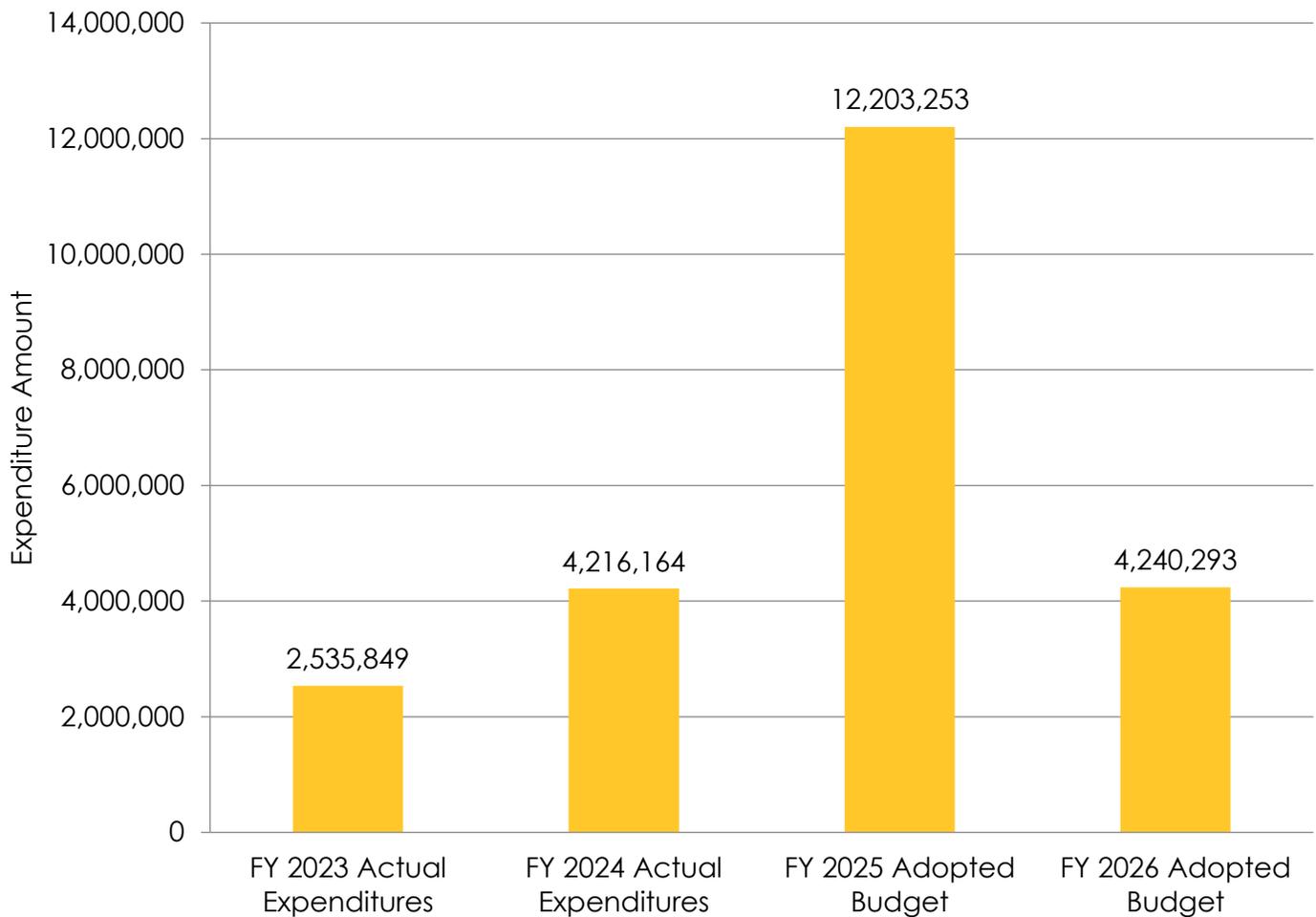
| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|-----------------------------------------------------|-------------------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|
| 4-501-42700-6014 | Operating Supplies | 18,576 | 10,815 | 25,000 | 25,000 | 0 | 0.00% |
| Capital Outlay: | | | | | | | |
| 4-501-42700-8101 | Machinery and Equipment | 0 | 0 | 75,000 | 0 | (75,000) | 100.00% |
| 4-501-42700-8104 | Sludge Removal Project | 0 | 0 | 0 | 334,730 | 334,730 | 500.00% |
| 4-501-42700-8999 | Depreciation Expense | 8,888 | 8,888 | 0 | 0 | 0 | 0.00% |
| TOTAL NORTH FORK WASTEWATER TREATMENT PLANT: | | 151,357 | 248,210 | 324,950 | 573,680 | 248,730 | 76.54% |

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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 2023 Actual Revenues | FY 2024 Actual Revenues | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|-----------------------------------------------------------|-------------------------------|-------------------------------|------------------------------|------------------------------|---------------------------|--------------------------|
| LANDFILL FUND REVENUES: | | | | | | |
| Charges for Services: | | | | | | |
| Solid Waste Collection Charges | 1,718,823 | 1,703,186 | 1,800,000 | 1,800,000 | 0 | 0.00% |
| Total Charges for Services | 1,718,823 | 1,703,186 | 1,800,000 | 1,800,000 | 0 | 0.00% |
| Revenue from the Use of Money & Property: | | | | | | |
| Miscellaneous Income | 22,639 | 18,703 | 0 | 0 | 0 | 0.00% |
| Total Revenue from the Use of Money & Property | 22,639 | 18,703 | 0 | 0 | 0 | 0.00% |
| Other Financing Sources: | | | | | | |
| Capital Lease Financing Proceeds | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Proceeds from Indebtedness | 0 | 0 | 8,600,000 | 0 | (8,600,000) | -100.00% |
| Transfer from General Fund | 1,613,906 | 1,888,307 | 2,290,077 | 2,440,293 | 150,216 | 6.56% |
| Total Other Financing Sources | 1,613,906 | 1,888,307 | 10,890,077 | 2,440,293 | (8,449,784) | -77.59% |
| TOTAL LANDFILL FUND REVENUES: | 3,355,368 | 3,610,196 | 12,690,077 | 4,240,293 | (8,449,784) | -66.59% |

REFUSE COLLECTION AND DISPOSAL
 LANDFILL FUND

Landfill Fund Expenditure Summary

| Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|--------------------------------------------------|-----------------------------------|-----------------------------------|------------------------------|------------------------------|---------------------------|--------------------------|
| LANDFILL FUND EXPENDITURES: | | | | | | |
| Solid Waste Management: | | | | | | |
| Refuse Collection & Disposal | 2,535,849 | 4,216,164 | 12,203,253 | 4,240,293 | (7,962,960) | -65.25% |
| TOTAL LANDFILL FUND EXPENDITURES: | 2,535,849 | 4,216,164 | 12,203,253 | 4,240,293 | (7,962,960) | -65.25% |

REFUSE COLLECTION AND DISPOSAL
LANDFILL FUND

Refuse Collection and Disposal Expenditures

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|----------------|--------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|
|----------------|--------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|

REFUSE COLLECTION & DISPOSAL (42300):

Salaries & Wages:

| | | | | | | | |
|------------------|------------------------------|---------|---------|---------|-----------|---------|--------|
| 4-503-42300-1100 | Salaries & Wages – Regular | 844,756 | 865,671 | 956,904 | 1,070,916 | 114,012 | 11.91% |
| 4-503-42300-1200 | Salaries & Wages – Overtime | 8,278 | 13,966 | 12,545 | 12,922 | 377 | 3.01% |
| 4-503-42300-1300 | Salaries & Wages – Part-Time | 250,437 | 277,499 | 278,737 | 289,785 | 11,048 | 3.96% |
| 4-503-42300-1700 | Stipend for Services | 1,500 | 2,000 | 3,000 | 3,000 | 0 | 0.00% |

Employee Benefits:

| | | | | | | | |
|------------------|-------------------------------------|---------|---------|---------|---------|----------|---------|
| 4-503-42300-2100 | FICA/Medicare - Employer | 82,027 | 86,197 | 95,519 | 101,871 | 6,352 | 6.65% |
| 4-503-42300-2210 | Virginia Retirement System | 97,731 | 104,646 | 109,758 | 118,017 | 8,259 | 7.52% |
| 4-503-42300-2215 | Hybrid STD/LTD Premium | 2,064 | 2,007 | 2,065 | 2,442 | 377 | 18.26% |
| 4-503-42300-2310 | Hospitalization Insurance | 178,914 | 196,088 | 212,460 | 197,517 | (14,943) | -7.03% |
| 4-503-42300-2311 | Health Savings Account Contribution | 0 | 0 | 0 | 3,000 | 3,000 | 100.00% |
| 4-503-42300-2400 | Group Life Insurance | 4,071 | -859 | 5,168 | 5,557 | 389 | 7.53% |
| 4-503-42300-2500 | VRS Health insurance Credit | 471 | 520 | 575 | 618 | 43 | 7.48% |
| 4-503-42300-2600 | Unemployment Insurance | 417 | 416 | 1,052 | 1,132 | 80 | 7.60% |
| 4-503-42300-2700 | Workers' Compensation Insurance | 27,631 | 36,229 | 26,407 | 32,157 | 5,750 | 21.77% |
| 4-503-42300-2810 | Safety Apparel Allowance | 1,050 | 0 | 0 | 0 | 0 | 0.00% |

REFUSE COLLECTION AND DISPOSAL
LANDFILL FUND

Refuse Collection And Disposal, Continued

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|------------------------------|--------------------------------------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|
| 4-503-42300-2900 | Accrued Annual Sick Leave | 2,500 | 5,944 | 0 | 0 | 0 | 0.00% |
| 4-503-42300-2950 | GASB 68 Adjustment Expense | -52,773 | -45,782 | 0 | 0 | 0 | 0.00% |
| Contractual Services: | | | | | | | |
| 4-503-42300-3140 | Professional Services (Containers) | 74,699 | 102,443 | 100,000 | 135,000 | 35,000 | 35.00% |
| 4-503-42300-3165 | Contractual Services (Compactor) | 53,058 | 60,393 | 58,800 | 70,560 | 11,760 | 20.00% |
| 4-503-42300-3180 | Professional Services-Engineering | 174,235 | 314,318 | 400,000 | 400,000 | 0 | 0.00% |
| 4-503-42300-3310 | Repairs and Maintenance | 139,807 | 70,496 | 77,500 | 85,250 | 7,750 | 10.00% |
| 4-503-42300-3320 | Maintenance & Service Contracts | 12,543 | 16,949 | 15,000 | 17,000 | 2,000 | 13.33% |
| 4-503-42300-3500 | Printing and Binding | 3,768 | 590 | 1,500 | 1,500 | 0 | 0.00% |
| 4-503-42300-3600 | Advertising | 0 | 0 | 500 | 500 | 0 | 0.00% |
| Other Charges: | | | | | | | |
| 4-503-42300-5110 | Electrical Services | 33,555 | 35,351 | 30,000 | 35,000 | 5,000 | 16.67% |
| 4-503-42300-5120 | Heating Services | 5,473 | 4,472 | 4,500 | 7,500 | 3,000 | 66.67% |
| 4-503-42300-5130 | Water & Sewer | 0 | 0 | 2,250 | 2,250 | 0 | 0.00% |
| 4-503-42300-5210 | Postal Services | 1,067 | 1,089 | 900 | 900 | 0 | 0.00% |
| 4-503-42300-5230 | Telecommunications | 9,905 | 9,278 | 10,000 | 10,000 | 0 | 0.00% |
| 4-503-42300-5305 | Auto Insurance | 13,065 | 12,289 | 13,326 | 13,872 | 546 | 4.10% |
| 4-503-42300-5309 | Inland Marine/Contractors Equip. Insurance | 7,178 | 7,566 | 7,322 | 7,915 | 593 | 8.10% |

REFUSE COLLECTION AND DISPOSAL
LANDFILL FUND

Refuse Collection And Disposal, Continued

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|--------------------------------|---------------------------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|
| 4-503-42300-5410 | Lease/Purchase Equipment | 3,170 | 5,495 | 6,000 | 10,000 | 4,000 | 66.67% |
| 4-503-42300-5510 | Travel - Mileage | 0 | 0 | 50 | 50 | 0 | 0.00% |
| 4-503-42300-5530 | Food & Lodging | 32 | 0 | 150 | 150 | 0 | 0.00% |
| 4-503-42300-5540 | Convention Training & Education | 885 | 605 | 1,600 | 1,600 | 0 | 0.00% |
| 4-503-42300-5810 | Dues & Association Memberships | 445 | 435 | 450 | 450 | 0 | 0.00% |
| 4-503-42300-5853 | DEQ Permits | 10,726 | 31,162 | 30,000 | 30,000 | 0 | 0.00% |
| 4-503-42300-5870 | Hazardous Material Collection | 9,129 | 10,478 | 14,000 | 17,000 | 3,000 | 21.43% |
| 4-503-42300-5897 | Credit Card Fees | 0 | 249 | 0 | 600 | 600 | 100.00% |
| Materials and Supplies: | | | | | | | |
| 4-503-42300-6001 | Office Supplies | 7,043 | 5,114 | 5,000 | 6,500 | 1,500 | 30.00% |
| 4-503-42300-6003 | Agricultural Supplies | 3,164 | 2,053 | 3,500 | 3,500 | 0 | 0.00% |
| 4-503-42300-6005 | Laundry/ Housekeeping Supplies | 1,214 | 649 | 1,200 | 1,200 | 0 | 0.00% |
| 4-503-42300-6007 | Repairs & Maintenance Supplies | 17,304 | 13,015 | 15,000 | 15,000 | 0 | 0.00% |
| 4-503-42300-6008 | Vehicles Supplies (Gas) | 202,812 | 159,356 | 175,000 | 175,000 | 0 | 0.00% |
| 4-503-42300-6009 | Auto Repairs & Maintenance | 87,640 | 107,932 | 96,000 | 100,000 | 4,000 | 4.17% |
| 4-503-42300-6011 | Uniforms & Wearing Apparel | 19,523 | 26,685 | 30,000 | 30,000 | 0 | 0.00% |

REFUSE COLLECTION AND DISPOSAL
LANDFILL FUND

Refuse Collection And Disposal, Continued

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|-------------------------------------|------------------------------------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|
| 4-503-42300-6014 | Operating Supplies | 102,670 | 53,375 | 90,000 | 90,000 | 0 | 0.00% |
| Payment to Joint Operations: | | | | | | | |
| 4-503-42300-7006 | Regional Tire Shredder Payment | 43,378 | 42,526 | 35,000 | 40,000 | 5,000 | 14.29% |
| Capital Outlay: | | | | | | | |
| 4-503-42300-8201 | Machinery & Equipment | 0 | 0 | 600,000 | 35,000 | (565,000) | -94.17% |
| 4-503-42300-8213 | Refuse Containers | -25,172 | 23,109 | 30,000 | 30,000 | 0 | 0.00% |
| 4-503-42300-8214 | Site Improvements | 0 | -39,690 | 8,000,000 | 0 | (8,000,000) | -100.00% |
| 4-503-42300-8245 | Chemical Wash | 0 | 0 | 0 | 65,000 | 65,000 | 100.00% |
| 4-503-42500-8888 | Landfill Closure Expense | 0 | 646,429 | 0 | 0 | 0 | 0.00% |
| 4-503-42500-8999 | Depreciation Expense | 0 | 896,940 | 0 | 0 | 0 | 0.00% |
| Other Uses of Funds: | | | | | | | |
| 4-503-42300-9110 | Debt Service-Principal | 1,344 | 0 | 72,934 | 0 | (72,934) | -100.00% |
| 4-503-42300-9111 | Debt Service - Principal - Capital Lease | 0 | 0 | 65,141 | 0 | (65,141) | -100.00% |
| 4-503-42300-9112 | Debt Service-Leachate Line-Principal | 0 | 0 | 75,883 | 76,682 | 799 | 1.05% |

REFUSE COLLECTION AND DISPOSAL
LANDFILL FUND

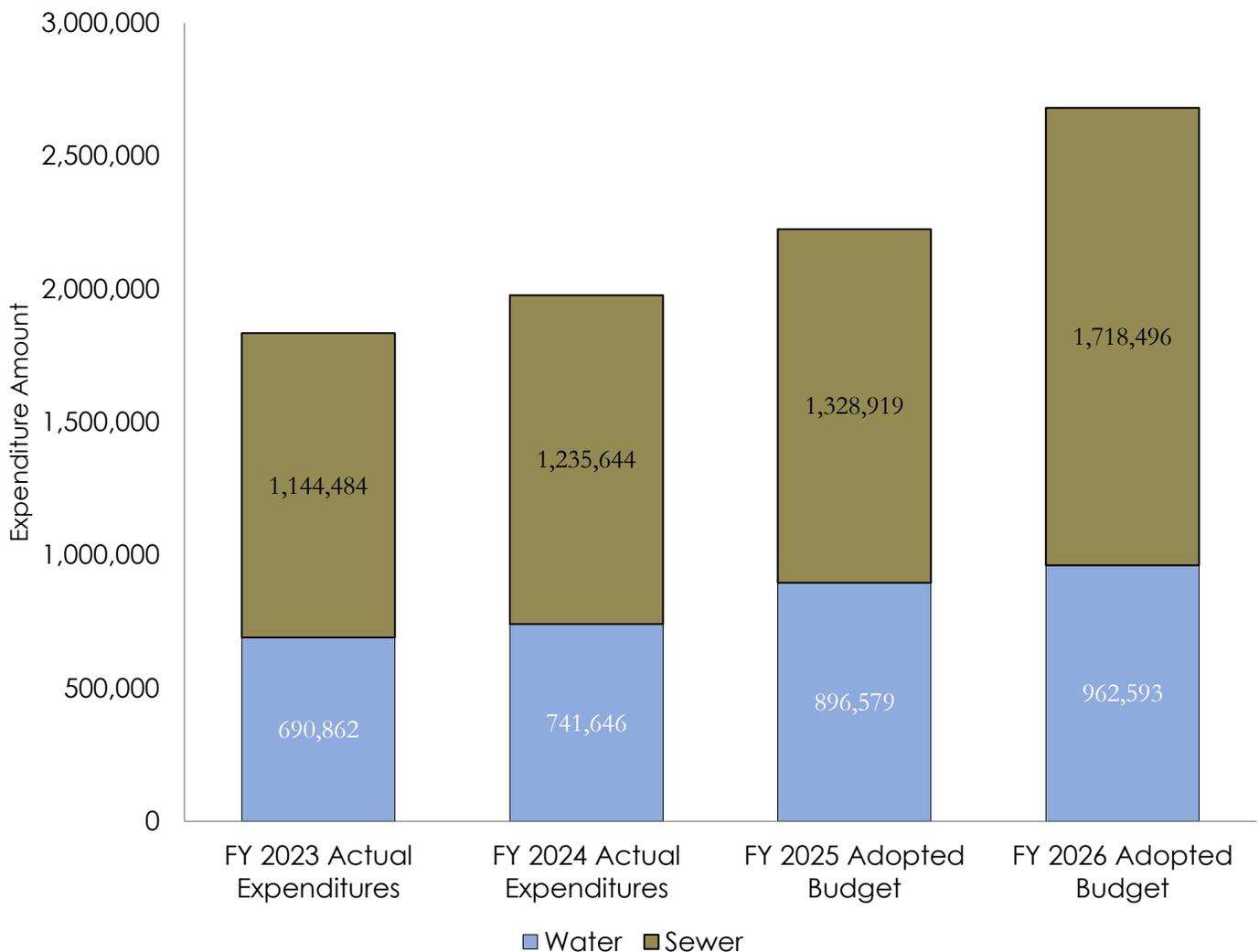
Refuse Collection And Disposal, Continued

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|------------------------------------------------|-------------------------------------------------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|
| 4-503-42300-9113 | Debt Service-Phase 4 Landfill Cell-Principal Landfill | 0 | 0 | 190,000 | 200,000 | 10,000 | 5.26% |
| 4-503-42300-9114 | Renovation 2025 - Principal | 0 | 0 | 121,500 | 235,000 | 113,500 | 93.42% |
| 4-503-42300-9120 | Debt Service-Interest | 11,019 | 5,634 | 1,090 | 0 | (1,090) | -100.00% |
| 4-503-42300-9121 | Debt Service - Interest - Capital Lease | 7,511 | 0 | 1,530 | 0 | (1,530) | -100.00% |
| 4-503-42300-9122 | Debt Service-Leachate Line-Interest | 6,929 | 6,147 | 5,356 | 4,558 | (798) | -14.90% |
| 4-503-42300-9123 | Debt Service-Phase 4 Landfill Cell-Interest | 47,660 | 38,691 | 75,081 | 65,088 | (9,993) | -13.31% |
| 4-503-42300-9124 | Landfill Renovation 2025 - Interest | 0 | 0 | 0 | 381,734 | 381,734 | 100.00% |
| 4-503-42300-9190 | Bond Issuance Costs | 0 | 0 | 36,000 | 0 | (36,000) | -100.00% |
| TOTAL REFUSE COLLECTION: | | 2,535,849 | 4,216,164 | 12,203,253 | 4,240,293 | (7,962,960) | -65.25% |
| OPERATIONAL ONLY (LESS CAPITAL + DEBT): | | 2,486,558 | 2,638,903 | 2,928,738 | 3,147,231 | 218,493 | 7.46% |

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 2023 Actual Revenues | FY 2024 Actual Revenues | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|-----------------------------------------------------|-------------------------------|-------------------------------|------------------------------|------------------------------|---------------------------|--------------------------|
| STONEY CREEK SANITARY DISTRICT REVENUES: | | | | | | |
| Water Revenues | 476,021 | 488,637 | 570,000 | 520,000 | (50,000) | -8.77% |
| Sewer Revenues | 647,114 | 666,732 | 855,000 | 780,000 | (75,000) | -8.77% |
| Ad Valorum Taxes | 508,733 | 516,681 | 590,000 | 590,000 | 0 | 0.00% |
| Late Charges | 12,341 | 22,506 | 0 | 16,316 | 16,316 | 100.00% |
| Connection Fees | 237,110 | 240,000 | 100,000 | 125,000 | 25,000 | 25.00% |
| Penalties | 10,448 | 3,568 | 0 | 3,500 | 3,500 | 100.00% |
| Interest | 1,408 | 2,784 | 20,000 | 40,000 | 20,000 | 100.00% |
| Equipment and Labor Income | 15,136 | 52,463 | 20,000 | 33,800 | 13,800 | 69.00% |
| Other Income and Reserves | 28,553 | 48,810 | 70,498 | 572,473 | 501,975 | 712.04% |
| STONEY CREEK SANITARY DISTRICT REVENUES: | 1,936,865 | 2,042,181 | 2,225,498 | 2,681,089 | 455,591 | 20.47% |

Stoney Creek Sanitary District Expenditure Summary

| Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|---------------------------------------------------------|-----------------------------------|-----------------------------------|------------------------------|------------------------------|---------------------------|--------------------------|
| STONEY CREEK SANITARY DISTRICT EXPENDITURES: | | | | | | |
| Stoney Creek Sanitary District - Water | 690,862 | 741,646 | 896,579 | 962,593 | 66,014 | 7.36% |
| Stoney Creek Sanitary District - Sewer | 1,144,484 | 1,235,644 | 1,328,919 | 1,718,496 | 389,577 | 29.32% |
| STONEY CREEK SANITARY DISTRICT EXPENDITURES: | 1,835,346 | 1,977,290 | 2,225,498 | 2,681,089 | 455,591 | 20.47% |

Stoney Creek Sanitary District Water Expenditures

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|----------------|--------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|
|----------------|--------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|

STONEY CREEK SANITARY DISTRICT (FUND 513):

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

Salaries & Wages:

| | | | | | | | |
|----------------------|--------------------------------------|---------|---------|---------|---------|---------|----------|
| 4-513-42800-1100-001 | Salaries & Wages – Regular- Water | 265,421 | 295,377 | 358,758 | 386,107 | 27,349 | 7.62% |
| 4-513-42800-1200-001 | Salaries & Wages – Overtime-Water | 697 | 284 | 4,000 | 4,000 | 0 | 0.00% |
| N/A | Salaries & Wages - Merit Placeholder | 0 | 0 | 6,605 | 0 | (6,605) | -100.00% |

Employee Benefits:

| | | | | | | | |
|----------------------|-------------------------------------|--------|--------|--------|--------|--------|---------|
| 4-513-42800-2100-001 | FICA/Medicare - Employer - Water | 20,936 | 23,156 | 27,904 | 29,842 | 1,938 | 6.95% |
| 4-513-42800-2200-001 | VRS - Water | 21,013 | 168 | 0 | 0 | 0 | 0.00% |
| 4-513-42800-2210-001 | Virginia Retirement System - Water | 9,181 | 34,408 | 41,149 | 44,287 | 3,138 | 7.63% |
| 4-513-42800-2215-001 | Hybrid STD/LTS Premium - Water | 569 | 781 | 600 | 945 | 345 | 57.50% |
| 4-513-42800-2310-001 | Hospitalization Insurance - Water | 53,856 | 60,134 | 52,087 | 79,667 | 27,580 | 52.95% |
| 4-513-42800-2311-001 | Health Savings Account Contribution | 0 | 240 | 0 | 0 | 0 | 0.00% |
| 4-513-42800-2400-001 | Group Life Insurance - Water | 1,402 | 1,605 | 1,937 | 2,085 | 148 | 7.64% |
| 4-513-42800-2500-001 | VRS Health Insurance Credit - Water | 156 | 178 | 325 | 232 | (93) | -28.62% |

WATER AND SEWER
 STONEY CREEK SANITARY DISTRICT (SCSD) FUND

Stoney Creek Sanitary District Water, Continued

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|------------------------------|---------------------------------------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|
| 4-513-42800-2600-001 | Unemployment Insurance - Water | 66 | 50 | 596 | 425 | (171) | -28.69% |
| 4-513-42800-2700-001 | Workers' Compensation Insurance - Water | 896 | 0 | 4,498 | 4,498 | 0 | 0.00% |
| N/A | Benefits - Merit Placeholder | 0 | 0 | 1,310 | 0 | (1,310) | -100.00% |
| 4-513-42800-2810-001 | Safety Apparel Allowance - Water | 678 | 0 | 360 | 360 | 0 | 0.00% |
| 4-513-42800-2900-001 | Accrued Annual & Sick Leave - Water | -20,544 | 2,066 | 0 | 0 | 0 | 0.00% |
| 4-513-42800-2950-001 | GASB 68 Adjustment Expense | -26,695 | -31,987 | 0 | 0 | 0 | 0.00% |
| 4-513-42800-2999-001 | OPEB Health Insurance ARC Adjust | -2,405 | 15,880 | 0 | 0 | 0 | 0.00% |
| Contractual Services: | | | | | | | |
| 4-513-42800-3110-001 | Professional Health Services - Water | 0 | 0 | 100 | 100 | 0 | 0.00% |
| 4-513-42800-3120-001 | Professional Services - Audit - Water | 3,829 | 4,561 | 4,200 | 4,745 | 545 | 12.98% |
| 4-513-42800-3140-001 | Professional Services - Engineering - Water | 0 | 0 | 10,000 | 10,000 | 0 | 0.00% |

WATER AND SEWER
 STONEY CREEK SANITARY DISTRICT (SCSD) FUND

Stoney Creek Sanitary District Water, Continued

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|-----------------------|------------------------------------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|
| 4-513-42800-3150-001 | Legal Fees - Water | 3,764 | 6,462 | 5,000 | 6,000 | 1,000 | 20.00% |
| 4-513-42800-3180-001 | Contractual Services - Lab Fees - Water | 2,873 | 2,881 | 3,000 | 3,500 | 500 | 16.67% |
| 4-513-42800-3310-001 | Repairs & Maintenance - Water | 4,052 | 15,643 | 30,000 | 25,000 | (5,000) | -16.67% |
| 4-513-42800-3320-001 | Maintenance and Service Contract - Water | 59,585 | 50,213 | 60,000 | 40,000 | (20,000) | -33.33% |
| 4-513-42800-3500-001 | Printing & Binding - Water | 1,938 | 1,563 | 4,000 | 6,000 | 2,000 | 50.00% |
| 4-513-42800-3600-001 | Advertising - Water | 488 | 360 | 350 | 500 | 150 | 42.86% |
| Other Charges: | | | | | | | |
| 4-513-42800-5110-001 | Electrical Services - Water | 36,665 | 42,475 | 38,000 | 43,000 | 5,000 | 13.16% |
| 4-513-42800-5120-001 | Heating Services - Water | 1,111 | 25 | 1,100 | 1,100 | 0 | 0.00% |
| 4-513-42800-5210-001 | Postal Service - Water | 1,747 | 2,103 | 4,000 | 4,000 | 0 | 0.00% |
| 4-513-42800-5230-001 | Telecommunications - Water | 4,467 | 5,276 | 4,500 | 6,000 | 1,500 | 33.33% |
| 4-513-42800-5308-001 | General Liability Insurance - Water | 1,847 | 16,183 | 13,000 | 17,000 | 4,000 | 30.77% |
| 4-513-42800-5510-001 | Mileage - Water | 299 | 52 | 0 | 300 | 300 | 100.00% |
| 4-513-42800-5530-001 | Food & Lodging - Water | 687 | 221 | 1,500 | 2,000 | 500 | 33.33% |

WATER AND SEWER
 STONEY CREEK SANITARY DISTRICT (SCSD) FUND

Stoney Creek Sanitary District Water, Continued

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|--------------------------------|-------------------------------------------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|
| 4-513-42800-5540-001 | Convention, Training, & Education - Water | 1,100 | 1,404 | 1,800 | 2,500 | 700 | 38.89% |
| 4-513-42800-5810-001 | Dues & Association Membership - Water | 6,066 | 4,382 | 6,000 | 6,000 | 0 | 0.00% |
| 4-513-42800-5897-001 | Service Charge - Water | 250 | 320 | 0 | 0 | 0 | 0.00% |
| Materials and Supplies: | | | | | | | |
| 4-513-42800-6001-001 | Office Supplies - Water | 1,609 | 856 | 2,000 | 2,000 | 0 | 0.00% |
| 4-513-42800-6005-001 | Housekeeping/Laundry - Water | 0 | 26 | 100 | 100 | 0 | 0.00% |
| 4-513-42800-6007-001 | Repairs & Maintenance - Water | 36,378 | 8,032 | 5,000 | 8,000 | 3,000 | 60.00% |
| 4-513-42800-6008-001 | Vehicles Supplies (Gas) - Water | 9,057 | 5,796 | 8,000 | 9,000 | 1,000 | 12.50% |
| 4-513-42800-6009-001 | Auto Repairs & Maintenance - Water | 4,095 | 5,513 | 5,000 | 5,500 | 500 | 10.00% |
| 4-513-42800-6011-001 | Uniforms - Water | 4,509 | 4,013 | 4,750 | 4,750 | 0 | 0.00% |
| 4-513-42800-6012-001 | Subscriptions - Water | 46 | 54 | 50 | 50 | 0 | 0.00% |
| 4-513-42800-6014-001 | Operating Supplies - Water | 46,449 | 92,344 | 60,000 | 90,000 | 30,000 | 50.00% |
| 4-513-42800-6061-001 | Equipment/Machinery Repairs/Maintenance - Water | 77,018 | 14,910 | 25,000 | 20,000 | (5,000) | -20.00% |
| Capital Outlay: | | | | | | | |
| 4-513-42800-8105-001 | Motor Vehicle- Water | 20,794 | 0 | 0 | 18,000 | 18,000 | 100.00% |
| 4-513-42800-8221-001 | CIP - Extend Water Main | 0 | 0 | 75,000 | 0 | (75,000) | 0.00% |

WATER AND SEWER
 STONEY CREEK SANITARY DISTRICT (SCSD) FUND

Stoney Creek Sanitary District Water, Continued

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|------------------------------------------------------|------------------------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|
| 4-513-42800-8223-001 | Relocate Customer Meters | 0 | 0 | 0 | 50,000 | 50,000 | 100.00% |
| Other Uses of Funds: | | | | | | | |
| 4-513-42800-9999-001 | Depreciation Expense - Water | 34,913 | 53,637 | 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): | | 690,862 | 741,646 | 896,579 | 962,593 | 66,014 | 7.36% |

Stoney Creek Sanitary District Sewer Expenditures

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|----------------|--------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|
|----------------|--------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|

Stoney Creek Sanitary District - Sewer (42800-002):

Salaries & Wages:

| | | | | | | | |
|----------------------|--------------------------------------|---------|---------|---------|---------|---------|----------|
| 4-513-42800-1100-002 | Salaries & Wages – Regular - Sewer | 398,131 | 439,142 | 538,136 | 579,160 | 41,024 | 7.62% |
| 4-513-42800-1200-002 | Salaries & Wages – Overtime-Sewer | 1,045 | 427 | 6,000 | 6,000 | 0 | 0.00% |
| N/A | Salaries & Wages - Merit Placeholder | 0 | 0 | 9,908 | 0 | (9,908) | -100.00% |
| 4-513-42800-1700-002 | Stipend for Services - Sewer | 10,000 | 12,000 | 10,000 | 12,000 | 2,000 | 20.00% |

Employee Benefits:

| | | | | | | | |
|----------------------|-------------------------------------|--------|--------|--------|---------|--------|--------|
| 4-513-42800-2100-002 | FICA/Medicare - Employer - Sewer | 29,388 | 32,457 | 41,855 | 44,762 | 2,907 | 6.95% |
| 4-513-42800-2200-002 | VRS - Sewer | 33,374 | 251 | 0 | 0 | 0 | 0.00% |
| 4-513-42800-2210-002 | Virginia Retirement System - Sewer | 13,772 | 50,098 | 61,725 | 66,430 | 4,705 | 7.62% |
| 4-513-42800-2215-002 | Hybrid STD/LTD Premium - Sewer | 963 | 1,149 | 1,000 | 1,415 | 415 | 41.50% |
| 4-513-42800-2310-002 | Hospitalization Insurance - Sewer | 81,525 | 85,324 | 79,265 | 119,500 | 40,235 | 50.76% |
| 4-513-42800-2311-002 | Health Savings Account Contribution | 0 | 360 | 0 | 0 | 0 | 0.00% |
| 4-513-42800-2400-002 | Group Life Insurance - Sewer | 2,027 | 1,993 | 2,905 | 3,128 | 223 | 7.68% |

WATER AND SEWER
 STONEY CREEK SANITARY DISTRICT (SCSD) FUND

Stoney Creek Sanitary District Sewer, Continued

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|------------------------------|---------------------------------------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|
| 4-513-42800-2500-002 | VRS Health Insurance Credit - Sewer | 234 | 260 | 323 | 348 | 25 | 7.74% |
| 4-513-42800-2600-002 | Unemployment Insurance - Sewer | 99 | 76 | 592 | 638 | 46 | 7.77% |
| 4-513-42800-2700-002 | Workers' Compensation Insurance - Sewer | 1,343 | 0 | 1,370 | 1,370 | 0 | 0.00% |
| N/A | Benefits - Merit Placeholder | 0 | 0 | 1,965 | 0 | (1,965) | -100.00% |
| 4-513-42800-2810-002 | Safety Apparel Allowance - Sewer | 1,017 | 0 | 640 | 640 | 0 | 0.00% |
| 4-513-42800-2900-002 | Accrued Annual & Sick Leave - Sewer | -28,933 | 3,098 | 0 | 0 | 0 | 0.00% |
| 4-513-42800-2950-002 | GASB 68 Adjustment Expense | -37,863 | -47,980 | 0 | 0 | 0 | 0.00% |
| 4-513-42800-2999-002 | OPEB Health Insurance ARC Adjust | -3,412 | 23,821 | 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 | 5,744 | 6,842 | 6,500 | 7,120 | 620 | 9.54% |
| 4-513-42800-3140-002 | Professional Services - Engineering - Sewer | 25,948 | 34,352 | 50,000 | 40,000 | (10,000) | -20.00% |

WATER AND SEWER
 STONEY CREEK SANITARY DISTRICT (SCSD) FUND

Stoney Creek Sanitary District Sewer, Continued

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|-----------------------|------------------------------------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|
| 4-513-42800-3150-002 | Legal Fees - Sewer | 5,195 | 9,693 | 6,000 | 7,500 | 1,500 | 25.00% |
| 4-513-42800-3180-002 | Lab Fees - Sewer | 31,061 | 33,672 | 35,000 | 38,000 | 3,000 | 8.57% |
| 4-513-42800-3310-002 | Repairs & Maintenance - Sewer | 8,913 | 21,798 | 20,000 | 15,000 | (5,000) | -25.00% |
| 4-513-42800-3314-002 | Maintenance - Sludge Disposal - Sewer | 50,209 | 43,260 | 40,000 | 35,000 | (5,000) | -12.50% |
| 4-513-42800-3320-002 | Maintenance and Service Contract - Sewer | 47,072 | 20,056 | 25,000 | 25,000 | 0 | 0.00% |
| 4-513-42800-3500-002 | Printing & Binding - Sewer | 2,906 | 2,345 | 5,000 | 5,000 | 0 | 0.00% |
| 4-513-42800-3600-002 | Advertising - Sewer | 0 | 539 | 1,000 | 1,000 | 0 | 0.00% |
| Other Charges: | | | | | | | |
| 4-513-42800-5110-002 | Electrical Services - Sewer | 48,352 | 57,082 | 45,000 | 50,000 | 5,000 | 11.11% |
| 4-513-42800-5120-002 | Heating Services - Sewer | 1,667 | 37 | 500 | 500 | 0 | 0.00% |
| 4-513-42800-5210-002 | Postal Service - Sewer | 2,620 | 3,175 | 5,000 | 5,000 | 0 | 0.00% |
| 4-513-42800-5230-002 | Telecommunications - Sewer | 8,500 | 8,567 | 8,500 | 9,000 | 500 | 5.88% |
| 4-513-42800-5308-002 | General Liability Insurance - Sewer | 2,771 | 24,274 | 22,000 | 25,000 | 3,000 | 13.64% |
| 4-513-42800-5420-002 | Rent - Sewer | 0 | 0 | 0 | 0 | 0 | 0.00% |
| 4-513-42800-5510-002 | Mileage - Sewer | 448 | 77 | 0 | 0 | 0 | 0.00% |
| 4-513-42800-5530-002 | Food & Lodging - Sewer | 1,031 | 331 | 500 | 750 | 250 | 50.00% |

WATER AND SEWER
 STONEY CREEK SANITARY DISTRICT (SCSD) FUND

Stoney Creek Sanitary District Sewer, Continued

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|--------------------------------|-------------------------------------------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|
| 4-513-42800-5540-002 | Convention, Training, & Education - Sewer | 1,886 | 2,105 | 3,000 | 4,000 | 1,000 | 33.33% |
| 4-513-42800-5810-002 | Dues & Association Membership - Sewer | 8,027 | 8,577 | 8,000 | 8,000 | 0 | 0.00% |
| 4-513-42800-5897-002 | Service Charge - Sewer | 222 | 14,050 | 0 | 0 | 0 | 0.00% |
| Materials and Supplies: | | | | | | | |
| 4-513-42800-6001-002 | Office Supplies - Sewer | 2,414 | 1,235 | 3,500 | 3,500 | 0 | 0.00% |
| 4-513-42800-6005-002 | Housekeeping/Laundry - Sewer | 0 | 39 | 100 | 100 | 0 | 0.00% |
| 4-513-42800-6007-002 | Repairs & Maintenance - Sewer | 24,766 | 2,339 | 5,000 | 3,000 | (2,000) | -40.00% |
| 4-513-42800-6008-002 | Vehicles Supplies (Gas) - Sewer | 13,585 | 8,694 | 14,000 | 14,000 | 0 | 0.00% |
| 4-513-42800-6009-002 | Auto Repairs & Maintenance - Sewer | 5,427 | 8,450 | 7,000 | 10,000 | 3,000 | 42.86% |
| 4-513-42800-6011-002 | Uniforms - Sewer | 6,763 | 6,020 | 7,500 | 7,500 | 0 | 0.00% |
| 4-513-42800-6012-002 | Subscriptions - Sewer | 69 | 81 | 60 | 60 | 0 | 0.00% |
| 4-513-42800-6014-002 | Operating Supplies - Sewer | 57,758 | 73,927 | 60,000 | 72,000 | 12,000 | 20.00% |
| 4-513-42800-6061-002 | Equipment/Machinery Repairs/Maintenance - Sewer | 25,242 | 41,074 | 20,000 | 20,000 | 0 | 0.00% |

WATER AND SEWER
 STONEY CREEK SANITARY DISTRICT (SCSD) FUND

Stoney Creek Sanitary District Sewer, Continued

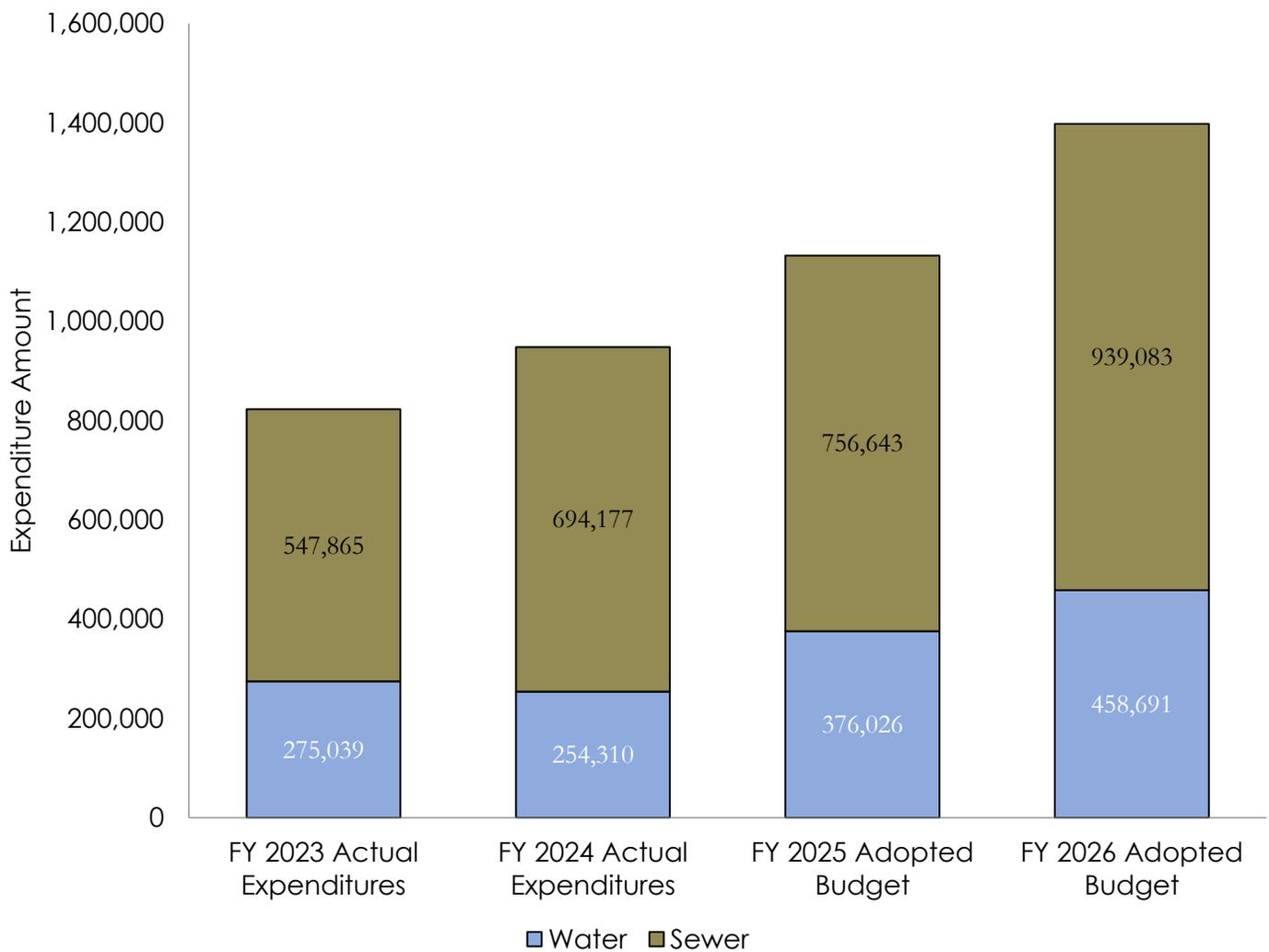
| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|------------------------------------------------------|-----------------------------------------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|
| Capital Outlay: | | | | | | | |
| 4-513-42800-8105-002 | Motor Vehicle - Sewer | 31,192 | 0 | 0 | 27,000 | 27,000 | 100.00% |
| 4-513-42800-8212-002 | Power Product/Electric Pump Equipment - Sewer | 0 | 0 | 0 | 50,000 | 50,000 | 100.00% |
| 4-513-42800-8212-002 | Distribute/Collect Mains - Sewer | 0 | 9,900 | 0 | 0 | 0 | 0.00% |
| 4-513-42800-8214-002 | Recoat Manholes | 58,625 | 0 | 75,000 | 125,000 | 50,000 | 66.67% |
| 4-513-42800-8215-002 | Recoat WWTP Tanks | 0 | 0 | 50,000 | 125,000 | 75,000 | 150.00% |
| 4-513-42800-8222-002 | Reline Sewer Pipes | 0 | 0 | 0 | 100,000 | 100,000 | 100.00% |
| Other Uses of Funds: | | | | | | | |
| 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 | 163,362 | 190,575 | 0 | 0 | 0 | 0.00% |
| TOTAL STONEY CREEK SANITARY DISTRICT (SEWER): | | 1,144,484 | 1,235,644 | 1,328,919 | 1,718,496 | 389,577 | 29.32% |
| TOTAL STONEY CREEK SANITARY DISTRICT: | | 1,835,346 | 1,977,290 | 2,225,498 | 2,681,089 | 455,591 | 20.47% |

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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



WATER AND SEWER
TOMS BROOK MAURERTOWN SANITARY DISTRICT (TBMSD) FUND

Toms Brook-Maurertown Sanitary District (TBMSD) Revenues

| Account Name | FY 2023 Actual Revenues | FY 2024 Actual Revenues | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|-----------------------------------------------------------------------------|-------------------------------|-------------------------------|------------------------------|------------------------------|---------------------------|--------------------------|
| TOMS BROOK-MAURERTOWN SANITARY DISTRICT REVENUES: | | | | | | |
| Water Revenues | 265,447 | 260,736 | 234,630 | 257,400 | 22,770 | 9.70% |
| Sewer Revenues | 448,514 | 448,921 | 547,470 | 600,600 | 53,130 | 9.70% |
| Ad Valorem Taxes | 57,810 | 58,326 | 62,000 | 62,000 | 0 | 0.00% |
| Late Charges | 12,048 | 21,582 | 0 | 16,815 | 16,815 | 100.00% |
| Connection Fees | 20,000 | 56,000 | 40,000 | 50,000 | 10,000 | 25.00% |
| Penalties | 7,108 | 512 | 0 | 500 | 500 | 100.00% |
| Interest | 304 | 1,360 | 36,690 | 40,000 | 3,310 | 9.02% |
| Other Income and Reserves | 54,010 | 68,713 | 211,879 | 370,459 | 158,580 | 74.84% |
| TOTAL TOMS BROOK- MAURERTOWN SANITARY DISTRICT REVENUES: | 865,241 | 916,151 | 1,132,669 | 1,397,774 | 265,105 | 23.41% |

Toms Brook-Maurertown Sanitary District Expenditure Summary

| Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|---------------------------------------------------------------------------|-----------------------------------|-----------------------------------|------------------------------|------------------------------|---------------------------|--------------------------|
| TOMS BROOK-MAURERTOWN SANITARY DISTRICT EXPENDITURES: | | | | | | |
| Toms Brook Maurertown Sanitary District - Water | 275,039 | 254,310 | 376,026 | 458,691 | 82,665 | 21.98% |
| Toms Brook Maurertown Sanitary District - Sewer | 547,865 | 694,177 | 756,643 | 939,083 | 182,440 | 24.11% |
| TOMS BROOK- MAURERTOWN SANITARY DISTRICT EXPENDITURES: | 822,904 | 948,487 | 1,132,669 | 1,397,774 | 265,105 | 23.41% |

WATER AND SEWER
TOMS BROOK MAURERTOWN SANITARY DISTRICT (TBMSD) FUND

Toms Brook Maurertown Sanitary District Water Expenditures

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|----------------|--------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|
|----------------|--------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|

TOMS BROOK MAURERTOWN SANITARY DISTRICT (FUND 514):

Toms Brook Maurertown Sanitary District - Water (42900-001):

Salaries & Wages:

| | | | | | | | |
|----------------------|--------------------------------------|--------|--------|---------|---------|---------|----------|
| 4-514-42900-1100-001 | Salaries & Wages – Regular- Water | 76,463 | 87,991 | 100,666 | 120,338 | 19,672 | 19.54% |
| 4-514-42900-1200-001 | Salaries & Wages – Overtime-Water | 370 | 2,036 | 3,000 | 3,000 | 0 | 0.00% |
| 4-514-4900-1300-001 | Salaries & Wages – Part-Time-Water | 9,525 | 1,576 | 0 | 0 | 0 | 0.00% |
| N/A | Salaries & Wages - Merit Placeholder | 0 | 0 | 1,684 | 0 | (1,684) | -100.00% |

Employee Benefits:

| | | | | | | | |
|----------------------|---------------------------------------------|--------|--------|--------|--------|--------|---------|
| 4-514-42900-2100-001 | FICA/Medicare - Employer - Water | 6,435 | 7,069 | 7,861 | 9,434 | 1,573 | 20.01% |
| 4-514-42900-2210-001 | Virginia Retirement System - Water | 8,872 | 10,205 | 11,547 | 13,803 | 2,256 | 19.54% |
| 4-514-42900-2215-001 | Hybrid STD/LTD Premium - Sewer | 119 | 277 | 135 | 416 | 281 | 208.15% |
| 4-514-42900-2310-001 | Hospitalization Insurance - Water | 13,867 | 13,441 | 6,766 | 24,626 | 17,860 | 263.97% |
| 4-514-42900-2311-001 | Health Savings Account Contribution - Water | 0 | 120 | 0 | 0 | 0 | 0.00% |
| 4-514-42900-2400-001 | Group Life Insurance - Water | 412 | 458 | 544 | 650 | 106 | 19.49% |
| 4-514-42900-2500-001 | VRS Health Insurance Credit - Water | 46 | 42 | 60 | 73 | 13 | 21.67% |

WATER AND SEWER
TOMS BROOK MAURERTOWN SANITARY DISTRICT (TBMSD) FUND

Toms Brook Maurertown Sanitary District Water, Continued

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|------------------------------|---------------------------------------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|
| 4-514-42900-2600-001 | Unemployment Insurance - Water | 20 | 14 | 111 | 133 | 22 | 19.82% |
| 4-514-42900-2700-001 | Worker's Compensation Insurance - Water | 224 | 0 | 1,877 | 1,877 | 0 | 0.00% |
| N/A | Benefits - Merit Placeholder | 0 | 0 | 334 | 0 | (334) | -100.00% |
| 4-514-42900-2810-001 | Safety Apparel Allowance - Water | 122 | 0 | 90 | 90 | 0 | 0.00% |
| 4-514-42900-2900-001 | Accrued Annual & Sick Leave Payout - Water | -610 | 1,046 | 0 | 300 | 300 | 100.00% |
| 4-514-42900-2950-001 | GASB 68 Adjustment Expense - Water | -3,701 | -12,322 | 0 | 0 | 0 | 0.00% |
| 4-514-42900-2951-001 | GASB 75 OPEB Adjustment Expense - Water | -1,998 | 0 | 0 | 0 | 0 | 0.00% |
| 4-514-42900-2999-001 | OPEB Health Insurance ARC Adjust | 0 | 4,423 | 0 | 0 | 0 | 0.00% |
| Contractual Services: | | | | | | | |
| 4-514-42900-3110-001 | Professional Health Services - Water | 0 | 0 | 150 | 150 | 0 | 0.00% |
| 4-514-42900-3120-001 | Professional Services - Audit - Water | 2,960 | 3,397 | 2,700 | 3,550 | 850 | 31.48% |
| 4-514-42900-3140-001 | Professional Services - Engineering - Water | 0 | 120 | 10,000 | 15,000 | 5,000 | 50.00% |
| 4-514-42900-3150-001 | Professional Services - Water | 3,098 | 1,308 | 3,000 | 3,000 | 0 | 0.00% |

WATER AND SEWER
TOMS BROOK MAURERTOWN SANITARY DISTRICT (TBMSD) FUND

Toms Brook Maurertown Sanitary District Water, Continued

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|-----------------------|-------------------------------------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|
| 4-514-42900-3180-001 | Lab Testing - Water | 1,855 | 1,736 | 3,500 | 3,500 | 0 | 0.00% |
| 4-514-42900-3310-001 | Repairs & Maintenance - Water | 84 | 1,804 | 10,000 | 10,000 | 0 | 0.00% |
| 4-514-42900-3320-001 | Maintenance and Service Contract - Water | 18,637 | 22,370 | 20,000 | 20,000 | 0 | 0.00% |
| 4-514-42900-3500-001 | Printing & Binding - Water | 2,746 | 2,340 | 2,500 | 5,000 | 2,500 | 100.00% |
| 4-514-42900-3600-001 | Advertising - Water | 514 | 0 | 500 | 500 | 0 | 0.00% |
| Other Charges: | | | | | | | |
| 4-514-42900-5110-001 | Electrical Services - Water | 8,764 | 22,478 | 9,000 | 12,000 | 3,000 | 33.33% |
| 4-514-42900-5210-001 | Postal Service - Water | 1,108 | 1,374 | 1,500 | 1,750 | 250 | 16.67% |
| 4-514-42900-5230-001 | Telecommunications - Water | 1,521 | 1,657 | 1,700 | 2,500 | 800 | 47.06% |
| 4-514-42900-5308-001 | General Liability Insurance - Water | 3,596 | 3,881 | 3,800 | 3,800 | 0 | 0.00% |
| 4-514-42900-5420-001 | Rent - Water | 0 | 0 | 0 | 0 | 0 | 0.00% |
| 4-514-42900-5510-001 | Mileage | 0 | 6 | 100 | 100 | 0 | 0.00% |
| 4-514-42900-5530-001 | Food & Lodging - Water | 130 | 112 | 150 | 150 | 0 | 0.00% |
| 4-514-42900-5540-001 | Convention, Training, & Education - Water | 563 | 565 | 750 | 750 | 0 | 0.00% |

WATER AND SEWER
TOMS BROOK MAURERTOWN SANITARY DISTRICT (TBMSD) FUND

Toms Brook Maurertown Sanitary District Water, Continued

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|--------------------------------|-------------------------------------------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|
| 4-514-42900-5810-001 | Dues & Association Membership - Water | 2,567 | 1,998 | 2,600 | 2,600 | 0 | 0.00% |
| 4-514-42900-5897-001 | Service Charge - General | 185 | 230 | 0 | 0 | 0 | 0.00% |
| Materials and Supplies: | | | | | | | |
| 4-514-42900-6001-001 | Office Supplies - Water | 655 | 395 | 1,000 | 1,000 | 0 | 0.00% |
| 4-514-42900-6007-001 | Repairs & Maintenance - Tools and Shop - Water | 10,214 | 1,208 | 10,000 | 8,000 | (2,000) | -20.00% |
| 4-514-42900-6008-001 | Vehicles Supplies (Gas) - Water | 1,162 | 1,005 | 1,200 | 1,200 | 0 | 0.00% |
| 4-514-42900-6009-001 | Auto Repairs & Maintenance - Water | 484 | 144 | 500 | 1,000 | 500 | 100.00% |
| 4-514-42900-6011-001 | Uniforms - Water | 1,571 | 1,254 | 1,800 | 1,800 | 0 | 0.00% |
| 4-514-42900-6012-001 | Subscriptions - Water | 23 | 27 | 20 | 20 | 0 | 0.00% |
| 4-514-42900-6014-001 | Operating Supplies - Water | 17,332 | 20,047 | 25,000 | 30,000 | 5,000 | 20.00% |
| 4-514-42900-6061-001 | Equipment/Machinery Repairs/Maintenance - Water | 25,848 | 24,607 | 15,000 | 12,000 | (3,000) | -20.00% |
| 4-514-42900-6065-001 | First Bank - RDA Bond Payment - Water | 0 | 37,440 | 37,440 | 37,440 | 0 | 0.00% |
| Capital Outlay: | | | | | | | |
| 4-514-42900-8105-001 | Motor Vehicles - Replacement - Water | 0 | -39,247 | 0 | 0 | 0 | 0.00% |
| 4-514-42900-8212-001 | Distribution/Collection - Water | 0 | -33,110 | 30,000 | 0 | (30,000) | -100.00% |

WATER AND SEWER
TOMS BROOK MAURERTOWN SANITARY DISTRICT (TBMSD) FUND

Toms Brook Maurertown Sanitary District Water, Continued

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|-----------------------------|---------------------------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|
| Other Uses of Funds: | | | | | | | |
| 4-514-42900-9100-001 | Debt Payments - Principal | 0 | 0 | 31,069 | 32,197 | 1,128 | 3.63% |
| 4-514-42900-9110-001 | Rural Development Loan Interest | 8,994 | 0 | 6,372 | 4,944 | (1,428) | -22.41% |
| 4-514-42900-9998-001 | Reserve for Contingencies | 0 | 0 | 10,000 | 10,000 | 0 | 0.00% |
| 4-514-42900-9999-001 | Depreciation Expense | 50,264 | 58,784 | 0 | 60,000 | 60,000 | 100.00% |
| TOTAL TBMSD - WATER: | | 275,039 | 254,310 | 376,026 | 458,691 | 82,665 | 21.98% |

WATER AND SEWER
TOMS BROOK MAURERTOWN SANITARY DISTRICT (TBMSD) FUND

Toms Brook Maurertown Sanitary District Sewer Expenditures

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|----------------|--------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|
|----------------|--------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|

Toms Brook Maurertown Sanitary District - Sewer (42900-002):

Salaries & Wages:

| | | | | | | | |
|----------------------|--------------------------------------|---------|---------|---------|---------|---------|----------|
| 4-514-42900-1100-002 | Salaries & Wages – Regular - Sewer | 178,413 | 204,850 | 234,889 | 280,789 | 45,900 | 19.54% |
| 4-514-42900-1200-002 | Salaries & Wages – Overtime-Sewer | 862 | 4,673 | 5,500 | 5,500 | 0 | 0.00% |
| 4-514-42900-1300-002 | Salaries & Wages – Part-Time-Sewer | 19,731 | 827 | 0 | 0 | 0 | 0.00% |
| N/A | Salaries & Wages - Merit Placeholder | 0 | 0 | 3,929 | 0 | (3,929) | -100.00% |

Employee Benefits:

| | | | | | | | |
|----------------------|---------------------------------------------|--------|--------|--------|--------|--------|---------|
| 4-514-42900-2100-002 | FICA/Medicare - Employer - Sewer | 14,756 | 15,665 | 18,600 | 21,899 | 3,299 | 17.74% |
| 4-514-42900-2200-002 | VRS - Sewer | 10,474 | 111 | 0 | 0 | 0 | 0.00% |
| 4-514-42900-2210-002 | Virginia Retirement System - Sewer | 10,808 | 23,702 | 26,941 | 32,207 | 5,266 | 19.55% |
| 4-514-42900-2215-002 | Hybrid STD/LTD Premium -Sewer | 278 | 646 | 385 | 970 | 585 | 151.95% |
| 4-514-42900-2310-002 | Hospitalization Insurance - Sewer | 32,356 | 32,062 | 21,386 | 57,458 | 36,072 | 168.67% |
| 4-514-42900-2311-002 | Health Savings Account Contribution - Sewer | 0 | 280 | 0 | 0 | 0 | 0.00% |
| 4-514-42900-2400-002 | Group Life Insurance - Sewer | 899 | 930 | 1,269 | 1,517 | 248 | 19.54% |
| 4-514-42900-2500-002 | VRS Health Insurance Credit - Sewer | 107 | 99 | 141 | 169 | 28 | 19.86% |

WATER AND SEWER
TOMS BROOK MAURERTOWN SANITARY DISTRICT (TBMSD) FUND

Toms Brook Maurertown Sanitary District Sewer, Continued

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|------------------------------|---------------------------------------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|
| 4-514-42900-2600-002 | Unemployment Insurance - Sewer | 46 | 32 | 259 | 309 | 50 | 19.31% |
| 4-514-42900-2700-002 | Worker's Compensation Insurance - Sewer | 522 | 0 | 4,380 | 4,380 | 0 | 0.00% |
| N/A | Benefits - Merit Placeholder | 0 | 0 | 779 | 0 | (779) | -100.00% |
| 4-514-42900-2810-002 | Safety Apparel Allowance - Sewer | 284 | 0 | 210 | 210 | 0 | 0.00% |
| 4-514-42900-2900-002 | Accrued Annual & Sick Leave Payout | -1,452 | 2,441 | 0 | 700 | 700 | 100.00% |
| 4-514-42900-2950-001 | GASB 68 Adjustment Expense - Sewer | -8,637 | -28,750 | 0 | 0 | 0 | 0.00% |
| 4-514-42900-2999-002 | OPEB Health Insurance ARC Adjust | -4,661 | 10,320 | 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 | 6,906 | 7,926 | 7,000 | 8,250 | 1,250 | 17.86% |
| 4-514-42900-3140-002 | Professional Services - Engineering - Sewer | 5,245 | 4,494 | 20,000 | 25,000 | 5,000 | 25.00% |
| 4-514-42900-3150-002 | Professional Services - Sewer | -21,690 | 2,883 | 20,000 | 5,000 | (15,000) | -75.00% |
| 4-514-42900-3180-002 | Lab Testing - Sewer | 17,372 | 17,611 | 28,000 | 30,000 | 2,000 | 7.14% |
| 4-514-42900-3310-002 | Repairs & Maintenance - Sewer | 271 | 7,964 | 20,000 | 20,000 | 0 | 0.00% |

WATER AND SEWER
TOMS BROOK MAURERTOWN SANITARY DISTRICT (TBMSD) FUND

Toms Brook Maurertown Sanitary District Sewer, Continued

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|-----------------------|-------------------------------------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|
| 4-514-42900-3311-002 | Maint. Elect. Pump Eq/Trt Eq. - Sewer | 0 | 0 | 30,000 | 0 | (30,000) | -100.00% |
| 4-514-42900-3314-002 | Maintenance - Sludge Disposal - Sewer | 23,290 | 59,508 | 0 | 40,000 | 40,000 | 100.00% |
| 4-514-42900-3320-002 | Maintenance and Service Contract - Sewer | 14,777 | 25,835 | 20,000 | 20,000 | 0 | 0.00% |
| 4-514-42900-3500-002 | Printing & Binding - Sewer | 6,125 | 5,460 | 5,000 | 10,000 | 5,000 | 100.00% |
| 4-514-42900-3600-002 | Advertising - Sewer | 0 | 0 | 1,000 | 1,000 | 0 | 0.00% |
| Other Charges: | | | | | | | |
| 4-514-42900-5110-002 | Electrical Services - Sewer | 52,555 | 40,815 | 55,000 | 50,000 | (5,000) | -9.09% |
| 4-514-42900-5210-002 | Postal Service - Sewer | 2,585 | 3,207 | 3,000 | 3,500 | 500 | 16.67% |
| 4-514-42900-5230-002 | Telecommunications - Sewer | 3,169 | 3,714 | 4,000 | 4,500 | 500 | 12.50% |
| 4-514-42900-5308-002 | General Liability Insurance - Sewer | 8,390 | 9,057 | 9,000 | 9,000 | 0 | 0.00% |
| 4-514-42900-5510-002 | Mileage- Sewer | 0 | 15 | 50 | 50 | 0 | 0.00% |
| 4-514-42900-5530-002 | Food & Lodging - Sewer | 302 | 261 | 500 | 500 | 0 | 0.00% |
| 4-514-42900-5540-002 | Convention, Training, & Education - Sewer | 950 | 1,318 | 2,000 | 2,000 | 0 | 0.00% |
| 4-514-42900-5810-002 | Dues & Association Membership - Sewer | 3,646 | 3,982 | 3,700 | 3,700 | 0 | 0.00% |

WATER AND SEWER
TOMS BROOK MAURERTOWN SANITARY DISTRICT (TBMSD) FUND

Toms Brook Maurertown Sanitary District Sewer, Continued

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|--------------------------------|--------------------------------------------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|
| 4-514-42900-5897-002 | Service Charge - Sewer | 14 | 118 | 0 | 0 | 0 | 0.00% |
| Materials and Supplies: | | | | | | | |
| 4-514-42900-6001-002 | Office Supplies - Sewer | 1,466 | 915 | 2,000 | 2,000 | 0 | 0.00% |
| 4-514-42900-6007-002 | Repairs & Maintenance - Sewer | 32,486 | 1,368 | 10,000 | 5,000 | (5,000) | -50.00% |
| 4-514-42900-6008-002 | Vehicles Supplies (Gas) - Sewer | 2,711 | 2,345 | 2,750 | 3,000 | 250 | 9.09% |
| 4-514-42900-6009-002 | Auto Repairs & Maintenance - Sewer | 2,135 | 337 | 1,000 | 1,500 | 500 | 50.00% |
| 4-514-42900-6011-002 | Uniforms - Sewer | 3,589 | 2,926 | 3,800 | 3,800 | 0 | 0.00% |
| 4-514-42900-6012-002 | Subscriptions - Sewer | 54 | 63 | 75 | 75 | 0 | 0.00% |
| 4-514-42900-6014-002 | Operating Supplies - Sewer | 31,656 | 53,405 | 40,000 | 40,000 | 0 | 0.00% |
| 4-514-42900-6061-002 | Equipment/Machinery Repairs/Maintenance - Sewer | 10,907 | 21,760 | 10,000 | 10,000 | 0 | 0.00% |
| Capital Outlay: | | | | | | | |
| 4-514-42900-8105-002 | Motor Vehicle Replacement - Sewer | 0 | 39,247 | 0 | 0 | 0 | 0.00% |
| 4-514-42900-8210-002 | Power Production/Electric Pump Equipment - Sewer | 0 | 0 | 0 | 110,000 | 110,000 | 100.00% |
| 4-514-42900-8212-002 | Distribution/Collection - Sewer | 0 | 33,110 | 115,000 | 50,000 | (65,000) | -56.52% |

WATER AND SEWER
TOMS BROOK MAURERTOWN SANITARY DISTRICT (TBMSD) FUND

Toms Brook Maurertown Sanitary District Sewer, Continued

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Adopted Budget | FY 2026 Adopted Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|-------------------------------------------------------|------------------------------|-----------------------------|-----------------------------|------------------------|------------------------|------------------------|-----------------------|
| Other Uses of Funds: | | | | | | | |
| 4-514-42900-9998-002 | Reserve for Contingencies | 0 | 0 | 25,000 | 0 | (25,000) | -100.00% |
| 4-514-42900-9999-002 | Depreciation Expense - Sewer | 84,171 | 76,645 | 0 | 75,000 | 75,000 | 100.00% |
| TOTAL TBMSD - SEWER: | | 547,865 | 694,177 | 756,643 | 939,083 | 182,440 | 24.11% |
| TOTAL TOMS BROOK MAURERTOWN SANITARY DISTRICT: | | 822,904 | 948,487 | 1,132,669 | 1,397,774 | 265,105 | 23.41% |

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APPENDIX

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District 1: Josh Stephens
District 2: Steve Baker
District 3: David Ferguson
District 4: Karl Rouleston
District 5: Dennis Morris
District 6: Tim Taylor



ADMINISTRATION
Evan L. Vass, County Administrator
Mandy R. Belyea, Deputy County Administrator

RESOLUTION ADOPTING TAX RATES FOR CALENDAR YEAR 2025

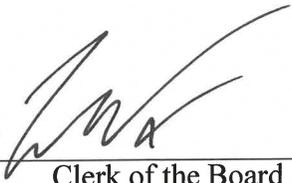
WHEREAS, pursuant to § 15.2-2503 of the Code of Virginia, as amended, the County must adopt property tax rates annually, and

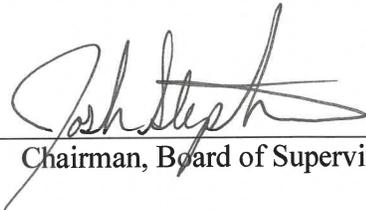
NOW, THEREFORE, be it resolved by the Board of Supervisors of Shenandoah County, Virginia, that the property tax rates for calendar year 2025 shall be as follows:

| | |
|-------------------------------------------------------------------------------|--------|
| Real Property, including manufactured homes | \$0.64 |
| Personal Property, all other | \$4.11 |
| Personal Property, farm machinery other than motor vehicles and trailers..... | \$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 15, 2025

ATTEST: 
Clerk of the Board


Chairman, Board of Supervisors

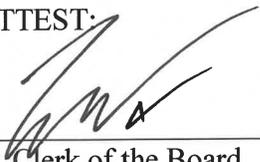
CERTIFICATE

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 2025, adopted at a regular meeting duly held and called on April 15, 2025, for which proper notice was given. A record of the roll-call vote by the Board is as follows:

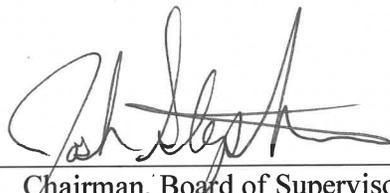
| Name | Aye | Nay | Abstain | Absent |
|----------------|-----|-----|---------|--------|
| Josh Stephens | ✓ | | | |
| Steven Baker | ✓ | | | |
| David Ferguson | ✓ | | | |
| Karl Roulston | ✓ | | | |
| Dennis Morris | ✓ | | | |
| Timothy Taylor | ✓ | | | |

Date: 4/15/2025

ATTEST:



Clerk of the Board



Chairman, 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



ADMINISTRATION
Evan L. Vass, County Administrator
Mandy R. Belyea, Deputy County Administrator

**RESOLUTION APPROVING
FISCAL YEAR 2025-2026 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, 2025 and ending June 30, 2026; and

WHEREAS, a public hearing was held on April 7, 2025 at 7:00 p.m. to receive comments from the public regarding said annual budget; and

WHEREAS, the School Board budget totals \$99,578,007 (the "School Board Budget"). The School Board Budget shall be funded by \$38,079,103 from the County's general revenues, \$51,528,048 by such State, Federal, and miscellaneous revenues as shall be received from time to time for operation of the Public Schools, \$4,324,144 for School Food Service paid by State, Federal and miscellaneous revenues, and \$5,646,712 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 \$5,897,164 for the operation of the Shenandoah County Department of Social Services shall be funded by \$2,069,801 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 \$4,500,000 for the operation of the Shenandoah County Children's Services Act of which said amount shall be funded by \$1,500,000 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, 2025 shall be added to and shall be deemed appropriated *ipso facto* for the same program for the fiscal year ending June 30, 2026, 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 \$104,520,480 be and is hereby adopted pursuant to the allocations by major categories:

GENERAL FUND

| | |
|-----------------------------------|-----------------------------|
| General Government Administration | \$5,146,160 |
| Judicial Administration | 3,732,583 |
| Public Safety | 30,961,865 |
| Public Works | 2,097,392 |
| Health and Welfare | 5,126,639 |
| Education ¹ | 38,125,076 |
| Recreation & Cultural | 1,957,234 |
| Community Development | 2,928,586 |
| Non-Departmental and Transfers | 4,591,447 |
| Capital Outlay | 3,440,500 |
| Debt Service | 6,412,998 |
| TOTAL GENERAL FUND BUDGET | <u>\$104,520,480</u> |

BE IT FURTHER RESOLVED that total appropriations of \$172,846,747 be made for the expenditures identified herein, which includes expenditures of \$68,326,267 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 \$45,973 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 2025-2026 Budget and Appropriating Funds for Shenandoah County, Virginia after due publication at a regular meeting duly held and called on April 15, 2025 for which proper notice was given. A record of the roll-call vote by the Board is as follows:

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

Date: 4/15/25

ATTEST:



Clerk of the Board



Chairman, Board of Supervisors

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District 1: Josh Stephens
District 2: Steve Baker
District 3: David Ferguson
District 4: Karl Roulston
District 5: Dennis Morris
District 6: Tim Taylor



ADMINISTRATION
Evan L. Vass, County Administrator
Mandy R. Belyea, Deputy County Administrator

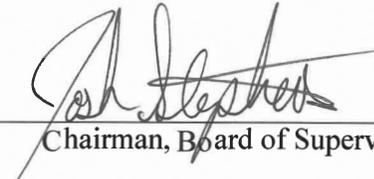
**RESOLUTION APPROVING AD VALOREM TAXES
FOR THE TAX YEAR 2025 FOR THE
STONEY CREEK SANITARY DISTRICT**

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 2025 shall be as follows:

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

Adopted: April 15, 2025


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 2025 for the Stoney Creek Sanitary District, adopted at a regular meeting duly held and called on April 15, 2025, for which proper notice was given. A record of the roll-call vote by the Board is as follows:

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

Date: 4/15/2025

ATTEST



Clerk of the Board



Chairman, 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



ADMINISTRATION
Evan L. Vass, County Administrator
Mandy R. Belyea, Deputy County Administrator

**RESOLUTION APPROVING AD VALOREM TAXES
FOR THE TAX YEAR 2025 FOR THE
TOMS BROOK-MAURERTOWN SANITARY DISTRICT**

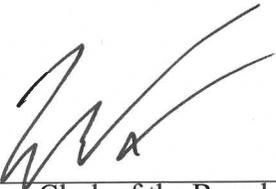
WHEREAS, pursuant to Title 21, Chapter 118 of the Code of Virginia, as amended, the Board of Supervisors, serving in its capacity as the governing body of the Toms Brook-Maurertown Sanitary District (the "Sanitary District"), shall levy and collect a tax upon properties located within the Sanitary District 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 2025 shall be as follows:

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

Adopted: April 15, 2025


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 2025 for the Toms Brook-Maurertown Sanitary District, adopted at a regular meeting duly held and called on April 15, 2025, for which proper notice was given. A record of the roll-call vote by the Board is as follows:

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

Date: 4/15/2025

ATTEST:



Clerk of the Board



Chairman, 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



ADMINISTRATION
Evan L. Vass, County Administrator
Mandy R. Belyea, Deputy County Administrator

**RESOLUTION APPROVING
FISCAL YEAR 2026 BUDGET
AND APPROPRIATING FUNDS FOR
STONEY CREEK SANITARY DISTRICT**

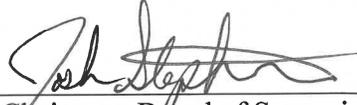
WHEREAS, the Board of Supervisors, serving in its capacity as the governing body of the Stoney Creek Sanitary District, has developed an annual fiscal plan (annual budget), for said District, for the fiscal year beginning July 1, 2025 and ending June 30, 2026, with said annual budget to serve for informative 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 7, 2025 to take public comments regarding said annual budget.

NOW, THEREFORE, BE IT RESOLVED, that the fiscal year 2026 annual fiscal plan (annual budget) of the Stoney Creek Sanitary District in the amount of \$2,681,089 is hereby adopted and appropriated, subject to such restrictions as the Board may hereinafter enact.

Adopted: April 15, 2025

ATTEST: 
Clerk of the Board


Chairman, Board of Supervisors

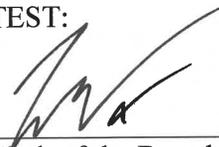
CERTIFICATE

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 2026 Budget and Appropriating Funds for the Stoney Creek Sanitary District, adopted at a regular meeting duly held and called on April 15, 2025, for which proper notice was given. A record of the roll-call vote by the Board is as follows:

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

Date: 4/15/25

ATTEST:



Clerk of the Board



Chairman, 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



ADMINISTRATION
Evan L. Vass, County Administrator
Mandy R. Belyea, Deputy County Administrator

**RESOLUTION APPROVING
FISCAL YEAR 2026 BUDGET
AND APPROPRIATING FUNDS FOR
TOMS BROOK-MAURERTOWN SANITARY DISTRICT**

WHEREAS, the Board of Supervisors, serving in its capacity as the governing body of the Toms Brook-Maurertown Sanitary District, has developed an annual fiscal plan (annual budget), for said District, for the fiscal year beginning July 1, 2025 and ending June 30, 2026, 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 7, 2025 to take public comments regarding said annual budget;

NOW, THEREFORE, BE IT RESOLVED, that the fiscal year 2026 annual fiscal plan (annual budget) of the Toms Brook-Maurertown Sanitary District in the amount of \$1,397,774 is hereby adopted and appropriated, subject to such restrictions as the Board may hereinafter enact.

Adopted: April 15, 2025

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 2026 Budget and Appropriating Funds for the Toms Brook-Maurertown Sanitary District, adopted at a regular meeting duly held and called on April 15, 2025, for which proper notice was given. A record of the roll-call vote by the Board is as follows:

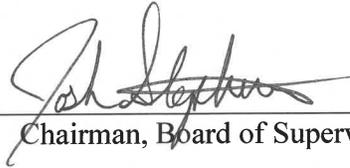
| Name | Aye | Nay | Abstain | Absent |
|----------------|-----|-----|---------|--------|
| Josh Stephens | ✓ | | | |
| Steven Baker | ✓ | | | |
| David Ferguson | ✓ | | | |
| Karl Roulston | ✓ | | | |
| Dennis Morris | ✓ | | | |
| Timothy Taylor | ✓ | | | |

Date: 4/15/25

ATTEST



Clerk of the Board



Chairman, 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



ADMINISTRATION
Evan L. Vass, County Administrator
Mandy R. Belyea, Deputy County Administrator

**RESOLUTION APPROVING
THE FISCAL YEAR 2026 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, 2025 and ending June 30, 2026, with said annual budget to serve for informative and fiscal planning purposes only; and

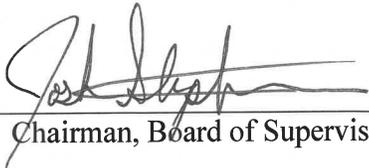
WHEREAS, a public hearing was held, pursuant to Title 15.2, Chapter 25 of the Code of Virginia, as amended, on April 7, 2025 to take public comments regarding said annual budget;

NOW, THEREFORE, BE IT RESOLVED, that the fiscal year 2026 annual fiscal plan (annual budget) for the Shenandoah County North Fork Wastewater Treatment Plant in the amount of \$573,680 is hereby adopted and appropriated, subject to such restrictions as the Board may hereinafter enact.

* * * * *

Adopted: April 15, 2025

ATTEST: 
Clerk of the Board


Chairman, Board of Supervisors

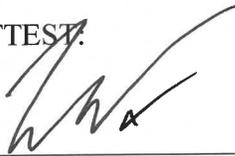
CERTIFICATE

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 2026 Budget and Appropriating Funds for the Shenandoah County North Fork Wastewater Treatment Plant, adopted at a regular meeting duly held and called on April 15, 2025, for which proper notice was given. A record of the roll-call vote by the Board is as follows:

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

Date: 4/15/25

ATTEST:



Clerk of the Board



Chairman, 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



ADMINISTRATION
Evan L. Vass, County Administrator
Mandy R. Belyea, Deputy County Administrator

**RESOLUTION APPROVING
FISCAL YEAR 2026 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, 2025 and ending June 30, 2026, with said annual budget to serve for informative and fiscal planning purposes only; and

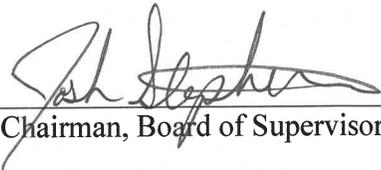
WHEREAS, a public hearing was held, pursuant to Title 15.2, Chapter 25 of the Code of Virginia, as amended, on April 7, 2025 to take public comments regarding said annual budget;

NOW, THEREFORE, BE IT RESOLVED, that the fiscal year 2026 annual fiscal plan (annual budget) for the Shenandoah County Landfill Fund in the amount of \$4,240,293 is hereby adopted and appropriated, subject to such restrictions as the Board may hereinafter enact.

* * * * *

Adopted: April 15, 2025

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 2026 Budget and Appropriating Funds for the Shenandoah County Landfill Fund, adopted at a regular meeting duly held and called on April 15, 2025, for which proper notice was given. A record of the roll-call vote by the Board is as follows:

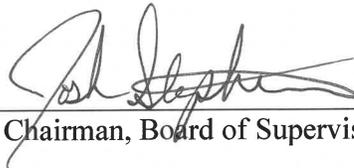
| Name | Aye | Nay | Abstain | Absent |
|----------------|-----|-----|---------|--------|
| Josh Stephens | ✓ | | | |
| Steven Baker | ✓ | | | |
| David Ferguson | ✓ | | | |
| Karl Roulston | ✓ | | | |
| Dennis Morris | ✓ | | | |
| Timothy Taylor | ✓ | | | |

Date: 4/15/25

ATTEST:



Clerk of the Board



Chairman, 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



ADMINISTRATION
Evan L. Vass, County Administrator
Mandy R. Belyea, Deputy County Administrator

**RESOLUTION APPROVING
FISCAL YEAR 2026 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, 2025 and ending June 30, 2026, 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 7, 2025 to take public comments regarding said annual budget;

NOW, THEREFORE, BE IT RESOLVED, that the fiscal year 2026 annual fiscal plan (annual budget) for the Shenandoah County Parks and Recreation Special Revenue Fund in the amount of \$1,135,072 is hereby adopted and appropriated, subject to such restrictions as the Board may hereinafter enact.

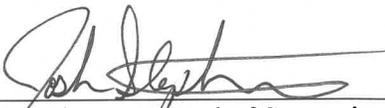
* * * * *

Adopted: April 15, 2025

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 2026 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 15, 2025, for which proper notice was given. A record of the roll-call vote by the Board is as follows:

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

Date: 4/15/25

ATTEST:



Clerk of the Board



Chairman, Board of Supervisors