



FISCAL YEAR 2027

**County Administrator's
Proposed Budget**

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COUNTY OF SHENANDOAH, VIRGINIA
Fiscal Year 2027 Proposed Budget
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County of Shenandoah, Virginia
General Fund Summary
Fiscal Year 2027 Proposed Budget

| | FY 2023 Actual Revenues | FY 2024 Actual Revenues | FY 2025 Actual Revenues | FY 2026 Adopted Budget | FY 2027 Department Requests | \$ Increase (Decrease) | % Increase (Decrease) | FY 2027 Proposed Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|--|--------------------------------|--------------------------------|--------------------------------|---------------------------|-----------------------------------|---------------------------|--------------------------|-------------------------------|---------------------------|--------------------------|
| GENERAL FUND REVENUES: | | | | | | | | | | |
| General Property Taxes | 62,651,435 | 65,928,141 | 68,427,410 | 67,115,000 | 68,605,000 | 1,490,000 | 2.22% | 68,605,000 | 1,490,000 | 2.22% |
| Other Local Taxes | 9,430,127 | 9,173,476 | 9,898,813 | 10,660,107 | 10,975,107 | 315,000 | 2.95% | 10,975,107 | 315,000 | 2.95% |
| Permits, Fees, and Licenses | 495,721 | 642,049 | 689,728 | 560,750 | 710,110 | 149,360 | 26.64% | 710,110 | 149,360 | 26.64% |
| Fines and Forfeitures | 37,536 | 29,988 | 38,160 | 51,700 | 45,000 | (6,700) | -12.96% | 45,000 | (6,700) | -12.96% |
| Revenue from the Use of Money & Property | 1,910,756 | 2,521,401 | 3,026,761 | 2,283,668 | 2,558,668 | 275,000 | 12.04% | 2,558,668 | 275,000 | 12.04% |
| Charges for Services | 2,899,901 | 2,123,267 | 2,784,834 | 2,582,383 | 2,621,128 | 38,745 | 1.50% | 2,621,128 | 38,745 | 1.50% |
| Miscellaneous Revenue | 1,978,684 | 1,167,831 | 728,217 | 650 | 10,150 | 9,500 | 1461.54% | 10,150 | 9,500 | 1461.54% |
| Recovered Costs | 947,173 | 1,104,712 | 1,278,014 | 1,252,845 | 1,179,412 | (73,433) | -5.86% | 1,173,412 | (79,433) | -6.34% |
| Revenue From the Commonwealth | 8,016,976 | 10,492,148 | 13,148,378 | 8,631,461 | 9,216,862 | 585,401 | 6.78% | 9,216,862 | 585,401 | 6.78% |
| Revenue from the Federal Government | 1,656,857 | 10,531,083 | 5,669,799 | 464,407 | 1,775,567 | 1,311,160 | 282.33% | 1,775,567 | 1,311,160 | 282.33% |
| Other Financing Sources | 1,247,130 | 1,160,448 | 5,602,737 | 10,917,509 | 21,434,075 | 10,516,566 | 96.33% | 21,434,075 | 10,516,566 | 96.33% |
| TOTAL GENERAL FUND REVENUES: | 91,272,295 | 104,874,544 | 111,292,851 | 104,520,480 | 119,131,079 | 14,610,599 | 13.98% | 119,125,079 | 14,604,599 | 13.97% |
| | | | | | | | | | | |
| | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Actual Expenditures | FY 2026 Adopted Budget | FY 2027 Department Requests | \$ Increase (Decrease) | % Increase (Decrease) | FY 2027 Proposed Budget | \$ Increase (Decrease) | % Increase (Decrease) |
| GENERAL FUND EXPENDITURES: | | | | | | | | | | |
| General Government Administration | 3,611,156 | 4,021,756 | 4,888,573 | 5,146,160 | 5,485,186 | 339,026 | 6.59% | 5,321,577 | 175,417 | 3.41% |
| Judicial Administration | 2,438,046 | 2,916,187 | 3,230,046 | 3,732,583 | 4,255,404 | 522,821 | 14.01% | 4,227,137 | 494,555 | 13.25% |
| Public Safety | 23,998,248 | 27,071,748 | 28,081,084 | 30,961,865 | 36,364,050 | 5,402,184 | 17.45% | 34,030,620 | 3,068,755 | 9.91% |
| Public Works | 1,749,014 | 1,846,485 | 1,986,411 | 2,097,392 | 2,396,481 | 299,089 | 14.26% | 2,375,235 | 277,843 | 13.25% |
| Health and Welfare | 4,479,547 | 4,505,468 | 5,152,318 | 5,126,639 | 5,685,981 | 559,342 | 10.91% | 5,355,776 | 229,137 | 4.47% |
| Education | 31,296,917 | 28,212,568 | 31,332,484 | 38,125,076 | 42,777,354 | 4,652,278 | 12.20% | 41,922,929 | 3,797,853 | 9.96% |
| Recreation and Cultural | 1,666,669 | 1,834,745 | 1,855,569 | 1,957,234 | 2,060,657 | 103,423 | 5.28% | 2,049,385 | 92,151 | 4.71% |
| Community Development | 2,246,006 | 2,340,564 | 2,483,085 | 2,928,586 | 3,398,588 | 470,002 | 16.05% | 3,041,314 | 112,728 | 3.85% |
| Capital Outlay | 1,158,995 | 5,620,594 | 2,380,642 | 3,440,500 | 8,555,318 | 5,114,818 | 148.66% | 10,325,000 | 6,884,500 | 200.10% |
| Debt Service | 7,858,657 | 5,879,562 | 6,077,048 | 6,412,998 | 7,850,931 | 1,437,933 | 22.42% | 7,862,930 | 1,449,932 | 22.61% |
| Non-Departmental | 2,362,604 | 9,360,962 | 11,467,121 | 4,591,446 | 5,306,476 | 715,030 | 15.57% | 5,759,130 | 1,167,684 | 25.43% |
| TOTAL GENERAL FUND EXPENDITURES: | 82,865,859 | 93,610,639 | 98,934,380 | 104,520,480 | 124,136,426 | 19,615,946 | 18.77% | 122,271,035 | 17,750,555 | 16.98% |
| BUDGET SURPLUS/(DEFICIT): | 8,406,436 | 11,263,905 | 12,358,471 | 0 | (5,005,347) | | | (3,145,956) | | |

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County of Shenandoah, Virginia
General Fund Revenues
Fiscal Year 2027 Proposed Budget

| Account Name | FY 2023 Actual Revenues | FY 2024 Actual Revenues | FY 2025 Actual Revenues | FY 2026 Adopted Budget | FY 2027 Department Requests | \$ Increase (Decrease) | % Increase (Decrease) | FY 2027 Proposed Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|--|-------------------------------|-------------------------------|-------------------------------|------------------------------|-----------------------------------|---------------------------|--------------------------|-------------------------------|---------------------------|--------------------------|
| <u>GENERAL FUND REVENUES:</u> | | | | | | | | | | |
| <i>Local Revenues:</i> | | | | | | | | | | |
| <u>General Property Taxes</u> | | | | | | | | | | |
| Real Property Taxes | 35,291,729 | 37,860,342 | 39,386,866 | 38,400,000 | 39,360,000 | 960,000 | 2.50% | 39,360,000 | 960,000 | 2.50% |
| Roll-Back Taxes | 46,008 | 49,054 | 42,080 | 50,000 | 45,000 | (5,000) | -10.00% | 45,000 | (5,000) | -10.00% |
| Public Service Corporation Taxes | 2,023,180 | 1,903,588 | 2,244,412 | 2,035,000 | 2,250,000 | 215,000 | 10.57% | 2,250,000 | 215,000 | 10.57% |
| Personal Property Taxes | 21,404,639 | 21,795,707 | 22,260,634 | 22,550,000 | 22,550,000 | 0 | 0.00% | 22,550,000 | 0 | 0.00% |
| Mobile Home Taxes | 26,860 | 28,737 | 32,477 | 30,000 | 30,000 | 0 | 0.00% | 30,000 | 0 | 0.00% |
| Machinery & Tools Taxes | 2,507,173 | 2,632,309 | 2,704,090 | 2,575,000 | 2,700,000 | 125,000 | 4.85% | 2,700,000 | 125,000 | 4.85% |
| Merchants Capital | 353,448 | 396,643 | 572,083 | 400,000 | 460,000 | 60,000 | 15.00% | 460,000 | 60,000 | 15.00% |
| Penalties | 598,540 | 671,992 | 685,794 | 600,000 | 670,000 | 70,000 | 11.67% | 670,000 | 70,000 | 11.67% |
| Interest | 399,859 | 589,769 | 498,974 | 475,000 | 540,000 | 65,000 | 13.68% | 540,000 | 65,000 | 13.68% |
| Total General Property Taxes | 62,651,435 | 65,928,141 | 68,427,410 | 67,115,000 | 68,605,000 | 1,490,000 | 2.22% | 68,605,000 | 1,490,000 | 2.22% |
| <u>Other Local Taxes</u> | | | | | | | | | | |
| Local Sales and Use Taxes | 6,096,586 | 5,494,465 | 5,691,106 | 5,945,107 | 5,945,107 | 0 | 0.00% | 5,945,107 | 0 | 0.00% |
| Consumers' Utility Taxes | 1,618,484 | 1,577,236 | 1,583,987 | 1,650,000 | 1,650,000 | 0 | 0.00% | 1,650,000 | 0 | 0.00% |
| Utility License Taxes | 32,182 | 28,567 | 26,152 | 30,000 | 30,000 | 0 | 0.00% | 30,000 | 0 | 0.00% |
| Motor Vehicle Licenses | 904,610 | 945,422 | 956,990 | 945,000 | 955,000 | 10,000 | 1.06% | 955,000 | 10,000 | 1.06% |
| Taxes on Recordation and Wills | 508,996 | 529,366 | 558,926 | 610,000 | 640,000 | 30,000 | 4.92% | 640,000 | 30,000 | 4.92% |
| Cigarette Tax | 0 | 0 | 94,771 | 200,000 | 155,000 | (45,000) | -22.50% | 155,000 | (45,000) | -22.50% |
| Meals Tax | 0 | 0 | 0 | 300,000 | 600,000 | 300,000 | 100.00% | 600,000 | 300,000 | 100.00% |
| Transient Occupancy Tax | 269,268 | 598,420 | 986,880 | 980,000 | 1,000,000 | 20,000 | 2.04% | 1,000,000 | 20,000 | 2.04% |
| Total Other Local Taxes | 9,430,127 | 9,173,476 | 9,898,813 | 10,660,107 | 10,975,107 | 315,000 | 2.95% | 10,975,107 | 315,000 | 2.95% |
| <u>Permits, Fees, and Licenses:</u> | | | | | | | | | | |
| Animal Licenses | 18,412 | 18,890 | 17,041 | 22,750 | 20,000 | (2,750) | -12.09% | 20,000 | (2,750) | -12.09% |
| ABC License Fees | 3,965 | 2,798 | 4,315 | 4,000 | 4,000 | 0 | 0.00% | 4,000 | 0 | 0.00% |
| Building Permits and Fees | 410,659 | 470,780 | 486,731 | 415,000 | 450,000 | 35,000 | 8.43% | 450,000 | 35,000 | 8.43% |
| Planning and Zoning Permits and Fees | 44,232 | 112,342 | 106,807 | 87,000 | 198,000 | 111,000 | 127.59% | 198,000 | 111,000 | 127.59% |
| Erosion & Sedimentation Permits and Fees | 17,241 | 34,513 | 40,707 | 30,000 | 30,000 | 0 | 0.00% | 30,000 | 0 | 0.00% |

County of Shenandoah, Virginia
General Fund Revenues
Fiscal Year 2027 Proposed Budget

| Account Name | FY 2023 Actual Revenues | FY 2024 Actual Revenues | FY 2025 Actual Revenues | FY 2026 Adopted Budget | FY 2027 Department Requests | \$ Increase (Decrease) | % Increase (Decrease) | FY 2027 Proposed Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|---|-------------------------------|-------------------------------|-------------------------------|------------------------------|-----------------------------------|---------------------------|--------------------------|-------------------------------|---------------------------|--------------------------|
| Other Permits and Fees | 1,212 | 2,727 | 34,127 | 2,000 | 8,110 | 6,110 | 305.50% | 8,110 | 6,110 | 305.50% |
| Total Permits, Fees, and Licenses | 495,721 | 642,049 | 689,728 | 560,750 | 710,110 | 149,360 | 26.64% | 710,110 | 149,360 | 26.64% |
| <u>Fines and Forfeitures:</u> | | | | | | | | | | |
| Court Fines and Forfeitures | 17,444 | 8,269 | 13,842 | 26,700 | 20,000 | (6,700) | -25.09% | 20,000 | (6,700) | -25.09% |
| Zoning Violations & Civil Penalties | 0 | 200 | 200 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| Court Wills and Administration | 20,092 | 21,519 | 24,118 | 25,000 | 25,000 | 0 | 0.00% | 25,000 | 0 | 0.00% |
| Total Fines and Forfeitures | 37,536 | 29,988 | 38,160 | 51,700 | 45,000 | (6,700) | -12.96% | 45,000 | (6,700) | -12.96% |
| <u>Revenue from the Use of Money & Property:</u> | | | | | | | | | | |
| Interest on Bank Deposits | 1,305,471 | 2,066,533 | 2,527,846 | 1,725,000 | 2,000,000 | 275,000 | 15.94% | 2,000,000 | 275,000 | 15.94% |
| Convenience Fees on Credit Cards | 159,311 | 167,729 | 175,441 | 220,000 | 220,000 | 0 | 0.00% | 220,000 | 0 | 0.00% |
| Rental of Properties | 445,975 | 287,139 | 323,474 | 338,668 | 338,668 | 0 | 0.00% | 338,668 | 0 | 0.00% |
| Total Revenue from the Use of Money & Property | 1,910,756 | 2,521,401 | 3,026,761 | 2,283,668 | 2,558,668 | 275,000 | 12.04% | 2,558,668 | 275,000 | 12.04% |
| <u>Charges for Services:</u> | | | | | | | | | | |
| Excess Fees of Clerk | 654 | 0 | 0 | 5,488 | 0 | (5,488) | -100.00% | 0 | (5,488) | -100.00% |
| Charges for Courthouse Security | 52,779 | 75,658 | 78,505 | 85,000 | 85,000 | 0 | 0.00% | 85,000 | 0 | 0.00% |
| Law Library Fees | 6,952 | 8,741 | 9,424 | 11,000 | 11,000 | 0 | 0.00% | 11,000 | 0 | 0.00% |
| Jail Admission Fees | 3,705 | 4,816 | 4,420 | 5,000 | 5,000 | 0 | 0.00% | 5,000 | 0 | 0.00% |
| Charges for Courthouse Construction | 20,021 | 28,097 | 29,570 | 25,000 | 25,000 | 0 | 0.00% | 25,000 | 0 | 0.00% |
| Charges for Commonwealth's Attorney | 3,758 | 4,269 | 4,743 | 5,500 | 5,500 | 0 | 0.00% | 5,500 | 0 | 0.00% |
| Charges for Animal Protection | 7,530 | 7,250 | 6,785 | 8,000 | 8,000 | 0 | 0.00% | 8,000 | 0 | 0.00% |
| Charges for Parks and Recreation | 4,464 | 595 | 50 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| Charges for Leadership Camp | | | 9,300 | | 18,500 | | | 18,500 | | |
| Charges for KidzRec | 578,000 | 627,315 | 695,142 | 680,783 | 698,556 | 17,773 | 2.61% | 698,556 | 17,773 | 2.61% |
| Charges for Spay and Neuter | 4,178 | 16,048 | 5,754 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| Charges for Ambulance Recoveries | 2,123,635 | 1,333,174 | 1,924,520 | 1,637,612 | 1,660,000 | 22,388 | 1.37% | 1,660,000 | 22,388 | 1.37% |
| Charges for Courthouse Maintenance | 12,035 | 16,580 | 16,622 | 19,000 | 17,000 | (2,000) | -10.53% | 17,000 | (2,000) | -10.53% |
| Charges for Services - Other | 82,191 | 724 | 0 | 100,000 | 87,572 | (12,428) | -12.43% | 87,572 | (12,428) | -12.43% |
| Total Charges for Services | 2,899,901 | 2,123,267 | 2,784,834 | 2,582,383 | 2,621,128 | 20,245 | 0.78% | 2,621,128 | 20,245 | 0.78% |
| <u>Miscellaneous Revenue:</u> | | | | | | | | | | |

County of Shenandoah, Virginia
General Fund Revenues
Fiscal Year 2027 Proposed Budget

| Account Name | FY 2023 Actual Revenues | FY 2024 Actual Revenues | FY 2025 Actual Revenues | FY 2026 Adopted Budget | FY 2027 Department Requests | \$ Increase (Decrease) | % Increase (Decrease) | FY 2027 Proposed Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|--|-------------------------------|-------------------------------|-------------------------------|------------------------------|-----------------------------------|---------------------------|--------------------------|-------------------------------|---------------------------|--------------------------|
| Miscellaneous Receipts | 1,978,684 | 1,167,831 | 728,217 | 650 | 10,150 | 9,500 | 1461.54% | 10,150 | 9,500 | 1461.54% |
| Total Miscellaneous Revenue | 1,978,684 | 1,167,831 | 728,217 | 650 | 10,150 | 9,500 | 1461.54% | 10,150 | 9,500 | 1461.54% |
| <u>Recovered Costs:</u> | | | | | | | | | | |
| Lord Fairfax Soil and Water Conservation District | 549,447 | 628,635 | 676,306 | 891,385 | 852,000 | (39,385) | -4.42% | 846,000 | (45,385) | -5.09% |
| Dept. of Social Services - Depreciation and Interest | 70,746 | 72,554 | 67,765 | 76,210 | 76,210 | 0 | 0.00% | 76,210 | 0 | 0.00% |
| Town of Edinburg Law Enforcement | 128,720 | 131,938 | 135,089 | 138,466 | 141,928 | 3,462 | 2.50% | 141,928 | 3,462 | 2.50% |
| Town of Toms Brook Law Enforcement | 29,379 | 29,379 | 34,283 | 35,000 | 0 | (35,000) | -100.00% | 0 | (35,000) | -100.00% |
| CAD/RMS/Analytics Software Reimbursement - Towns | 53,062 | 93,479 | 55,705 | 63,603 | 57,600 | (6,003) | -9.44% | 57,600 | (6,003) | -9.44% |
| Registrar-Election Costs to Towns | 1,950 | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| Warren County Law Clerk Services | 34,302 | 33,609 | 34,447 | 35,406 | 37,399 | 1,993 | 5.63% | 37,399 | 1,993 | 5.63% |
| Economic Development Recoveries | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| Other Recovered Costs | 79,567 | 115,118 | 274,418 | 12,775 | 14,275 | 1,500 | 11.74% | 14,275 | 1,500 | 11.74% |
| Total Recovered Costs | 947,173 | 1,104,712 | 1,278,014 | 1,252,845 | 1,179,412 | (73,433) | -5.86% | 1,173,412 | (79,433) | -6.34% |
| Total Revenue From Local Sources | 80,351,333 | 82,690,865 | 86,871,936 | 84,507,103 | 86,704,575 | 2,178,972 | 2.58% | 86,698,575 | 2,172,972 | 2.57% |
| <i>Intergovernmental Revenues:</i> | | | | | | | | | | |
| <u>Revenue from the Commonwealth:</u> | | | | | | | | | | |
| <u>Non-Categorical Aid:</u> | | | | | | | | | | |
| Rolling Stock | 34,675 | 35,116 | 34,298 | 39,000 | 39,000 | 0 | 0.00% | 39,000 | 0 | 0.00% |
| Motor Vehicle Carriers' Tax | 7,159 | 6,823 | 6,783 | 5,000 | 7,500 | 2,500 | 50.00% | 7,500 | 2,500 | 50.00% |
| Mobile Home Titling Tax | 33,817 | 13,839 | 8,023 | 20,000 | 20,000 | 0 | 0.00% | 20,000 | 0 | 0.00% |
| Motor Vehicle Rental Tax | 22,958 | 16,097 | 7,697 | 15,000 | 15,000 | 0 | 0.00% | 15,000 | 0 | 0.00% |
| State Recordation Tax | 160,666 | 165,655 | 174,368 | 220,000 | 235,000 | 15,000 | 6.82% | 235,000 | 15,000 | 6.82% |
| Personal Property Tax Relief Funds | 3,647,829 | 3,647,829 | 3,647,829 | 3,647,829 | 3,647,829 | 0 | 0.00% | 3,647,829 | 0 | 0.00% |
| Other Non-Categorical Aid | 0 | 0 | 1,024 | 0 | 0 | | | 0 | | |
| Total Commonwealth - Non-Categorical Aid | 3,907,103 | 3,885,359 | 3,880,021 | 3,946,829 | 3,964,329 | 17,500 | 0.44% | 3,964,329 | 17,500 | 0.44% |
| <u>Categorical Aid - Shared Expenses:</u> | | | | | | | | | | |
| Commonwealth's Attorney | 307,159 | 411,561 | 582,463 | 586,745 | 686,015 | 99,270 | 16.92% | 686,015 | 99,270 | 16.92% |

County of Shenandoah, Virginia
General Fund Revenues
Fiscal Year 2027 Proposed Budget

| Account Name | FY 2023 Actual Revenues | FY 2024 Actual Revenues | FY 2025 Actual Revenues | FY 2026 Adopted Budget | FY 2027 Department Requests | \$ Increase (Decrease) | % Increase (Decrease) | FY 2027 Proposed Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|---|-------------------------------|-------------------------------|-------------------------------|------------------------------|-----------------------------------|---------------------------|--------------------------|-------------------------------|---------------------------|--------------------------|
| Sheriff | 2,152,704 | 2,306,270 | 2,450,109 | 2,579,452 | 2,642,350 | 62,898 | 2.44% | 2,642,350 | 62,898 | 2.44% |
| Commissioner of Revenue | 176,560 | 180,830 | 181,500 | 196,069 | 200,341 | 4,272 | 2.18% | 200,341 | 4,272 | 2.18% |
| Treasurer | 214,112 | 228,593 | 233,669 | 234,466 | 257,875 | 23,409 | 9.98% | 257,875 | 23,409 | 9.98% |
| Registrar/Electoral Board | 82,163 | 125,028 | 90,488 | 118,202 | 124,184 | 5,982 | 5.06% | 124,184 | 5,982 | 5.06% |
| Clerk of the Circuit Court | 413,561 | 435,719 | 469,852 | 457,292 | 542,994 | 85,702 | 18.74% | 542,994 | 85,702 | 18.74% |
| Total Commonwealth - Categorical Aid | 3,346,259 | 3,688,002 | 4,008,081 | 4,172,226 | 4,453,759 | 281,533 | 6.75% | 4,453,759 | 281,533 | 6.75% |
| <u>Other Categorical Aid:</u> | | | | | | | | | | |
| Litter Control Grant | 30,116 | 39,453 | 34,745 | 31,000 | 31,000 | 0 | 0.00% | 31,000 | 0 | 0.00% |
| VJCCCA Grant | 28,569 | 34,956 | 36,769 | 33,504 | 33,504 | 0 | 0.00% | 33,504 | 0 | 0.00% |
| Victim-Witness Grant | 31,996 | 24,854 | 25,457 | 40,972 | 64,212 | 23,240 | 56.72% | 64,212 | 23,240 | 56.72% |
| VITA Grant - NG911 Offset | 197,237 | 69,020 | 18,586 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| PSAP Grant Program - ECC | 0 | 0 | 0 | 9,000 | 9,000 | 0 | 0.00% | 9,000 | 0 | 0.00% |
| Wireless E-911 Grant | 163,654 | 182,387 | 184,009 | 160,000 | 200,000 | 40,000 | 25.00% | 200,000 | 40,000 | 25.00% |
| Four for Life Grant | 0 | 202,341 | 50,177 | 50,786 | 31,741 | (19,045) | -37.50% | 31,741 | (19,045) | -37.50% |
| Fire Programs Fund | 109,915 | 115,830 | 131,844 | 131,844 | 143,986 | 12,142 | 9.21% | 143,986 | 12,142 | 9.21% |
| DCJS - School Resource Officer (SRO) Grant | 0 | 0 | 56,387 | 0 | 86,829 | 86,829 | 100.00% | 86,829 | 86,829 | 100.00% |
| DCJS - Community Liaison Grant | 0 | 0 | 0 | 0 | 79,770 | 79,770 | 100.00% | 79,770 | 79,770 | 100.00% |
| RSAF Grant | 0 | 132,005 | 0 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| VTCW Grant | 0 | 0 | 0 | 20,000 | 35,000 | 15,000 | 75.00% | 35,000 | 15,000 | 75.00% |
| Commission for the Arts | 5,100 | 1,138 | 4,500 | 4,500 | 4,500 | 0 | 0.00% | 4,500 | 0 | 0.00% |
| Extradition of Prisoners | 1,182 | 644 | 2,517 | 4,500 | 4,500 | 0 | 0.00% | 4,500 | 0 | 0.00% |
| Rent - Health Department | 0 | 7,200 | 6,600 | 0 | 7,200 | 7,200 | 100.00% | 7,200 | 7,200 | 100.00% |
| Records Preservation Grant | 0 | 63,826 | 26,823 | 17,800 | 28,000 | 10,200 | 57.30% | 28,000 | 10,200 | 57.30% |
| CDBG - Pass Through Grant | -16,213 | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| VTC - ARPA Funds | 0 | 0 | 17,010 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| VTC Grant | 0 | 0 | 15,490 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| VA Dept of Agriculture - AFID Grant | 0 | 0 | 12,838 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| DHCD VATI Broadband Grant | 0 | 1,577,744 | 723,649 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| DHCD VA Make Ready Initiative Grant | 0 | 0 | 3,700,870 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| Forest Sustainability Funds | 0 | 0 | 37,032 | 0 | 37,032 | 37,032 | 100.00% | 37,032 | 37,032 | 100.00% |
| VA Outdoors Foundation Grant | 0 | 300,000 | 0 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| Health Department - End of Year Refund | 0 | 0 | 47,799 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| Gypsy/Spongy Moth State Grant | 0 | 0 | 109,780 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |

County of Shenandoah, Virginia
General Fund Revenues
Fiscal Year 2027 Proposed Budget

| Account Name | FY 2023 Actual Revenues | FY 2024 Actual Revenues | FY 2025 Actual Revenues | FY 2026 Adopted Budget | FY 2027 Department Requests | \$ Increase (Decrease) | % Increase (Decrease) | FY 2027 Proposed Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|---|-------------------------------|-------------------------------|-------------------------------|------------------------------|-----------------------------------|---------------------------|--------------------------|-------------------------------|---------------------------|--------------------------|
| State Asset Sharing Program | 0 | 0 | 11,927 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| Other Categorical Aid | 212,058 | 167,389 | 5,467 | 8,500 | 2,500 | (6,000) | -70.59% | 2,500 | (6,000) | -70.59% |
| Total Commonwealth - Other Categorical Aid | 763,614 | 2,918,787 | 5,260,276 | 512,406 | 798,774 | 286,368 | 55.89% | 798,774 | 286,368 | 55.89% |
| Total Revenue From the Commonwealth | 8,016,976 | 10,492,148 | 13,148,378 | 8,631,461 | 9,216,862 | 585,401 | 6.78% | 9,216,862 | 585,401 | 6.78% |
| Federal Revenues: | | | | | | | | | | |
| <u>Non-Categorical Aid:</u> | | | | | | | | | | |
| CARES Act | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| CARES Act - Relief | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| ARPA Funding | 1,158,995 | 4,735,530 | 1,493,611 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| Payments in Lieu of Taxes | 235,240 | 250,187 | 258,408 | 252,852 | 260,000 | 7,148 | 2.83% | 260,000 | 7,148 | 2.83% |
| Total Federal - Non-Categorical Aid | 1,394,235 | 4,985,717 | 1,752,019 | 252,852 | 260,000 | 7,148 | 2.83% | 260,000 | 7,148 | 2.83% |
| <u>Categorical Aid:</u> | | | | | | | | | | |
| DMV Ground Transportation Safety Grant | 5,903 | 18,055 | 18,050 | 23,000 | 29,039 | 6,039 | 26.26% | 29,039 | 6,039 | 26.26% |
| U.S. Forest Service Patrol | 3,212 | 3,350 | 0 | 5,280 | 5,684 | 404 | 7.65% | 5,684 | 404 | 7.65% |
| Edward Byrne Memorial Justice Grant | 0 | 0 | 54,413 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| Bulletproof Vest Grant | 4,469 | 2,031 | 0 | 17,738 | 17,738 | 0 | 0.00% | 17,738 | 0 | 0.00% |
| Local Emergency Management Performance Grants | 18,329 | 24,861 | 24,047 | 23,509 | 23,509 | 0 | 0.00% | 23,509 | 0 | 0.00% |
| NFWF Stormwater Grant | 0 | 0 | 142,882 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| FEMA SAFER Grant | 0 | 0 | 0 | 0 | 1,373,597 | 1,373,597 | 100.00% | 1,373,597 | 1,373,597 | 100.00% |
| Victim-Witness Grant | 0 | 57,934 | 59,516 | 64,276 | 53,608 | (10,668) | -16.60% | 53,608 | (10,668) | -16.60% |
| CARES & ARPA - Utility Relief Pass Through | 9,224 | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| ARPA DCJS Law Enforcement Grant | 0 | 336,922 | 0 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| ARPA VA Tourism Grant | 0 | 96,936 | 35,000 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| Project Lifesaver | 1,575 | 460 | 20 | 5,392 | 5,392 | 0 | 0.00% | 5,392 | 0 | 0.00% |
| EPA Brownfields Grant | 0 | 53,489 | 83,741 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| Triad Grant | 660 | 2,150 | 525 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| Federal Asset Sharing Program | 74,659 | 50,296 | 97,367 | | 0 | (58,500) | -100.00% | 0 | (58,500) | -100.00% |
| VATI Broadband Grant | 0 | 4,892,909 | 3,402,220 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| CALEA Grant | 0 | 0 | 0 | 72,360 | 0 | (72,360) | -1.21% | 0 | (72,360) | -1.21% |
| Other Categorical Aid | 144,592 | 5,974 | 0 | 0 | 7,000 | 7,000 | 100.00% | 7,000 | 7,000 | 100.00% |

County of Shenandoah, Virginia
General Fund Revenues
Fiscal Year 2027 Proposed Budget

| Account Name | FY 2023 Actual Revenues | FY 2024 Actual Revenues | FY 2025 Actual Revenues | FY 2026 Adopted Budget | FY 2027 Department Requests | \$ Increase (Decrease) | % Increase (Decrease) | FY 2027 Proposed Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|--|-------------------------------|-------------------------------|-------------------------------|------------------------------|-----------------------------------|---------------------------|--------------------------|-------------------------------|---------------------------|--------------------------|
| Total Federal - Categorical Aid | 262,622 | 5,545,366 | 3,917,781 | 211,555 | 1,515,567 | 1,245,512 | 588.74% | 1,515,567 | 1,245,512 | 588.74% |
| Total Revenue from the Federal Government | 1,656,857 | 10,531,083 | 5,669,799 | 464,407 | 1,775,567 | 1,252,660 | 269.73% | 1,775,567 | 1,252,660 | 269.73% |
| Total Intergovernmental Revenue | 9,673,833 | 21,023,231 | 18,818,177 | 9,095,868 | 10,992,429 | 1,838,061 | 20.21% | 10,992,429 | 1,838,061 | 20.21% |
| <i>Other Financing Sources:</i> | | | | | | | | | | |
| <u>Non-Revenue Receipts:</u> | | | | | | | | | | |
| Debt Service Interest Subsidy | 570,807 | 455,141 | 433,478 | 455,150 | 423,130 | (32,020) | -7.04% | 423,130 | (32,020) | -7.04% |
| Bond Proceeds (County & Schools CIP/fleet) | 676,322 | 0 | 5,102,119 | 4,349,644 | 8,084,682 | 3,735,038 | 85.87% | 8,084,682 | 3,735,038 | 85.87% |
| Proceeds from Indebtedness (Major CIP) | 0 | 678,875 | 0 | 0 | 4,500,000 | 4,500,000 | 100.00% | 4,500,000 | 4,500,000 | 100.00% |
| Other Financing Sources/Leases | 0 | 25,490 | 64,326 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| Insurance Recoveries | 0 | (347) | 0 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| Transfers from Law Library Fund | 0 | 1,289 | 2,814 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| Restricted Fund Balance - Federal Asset Forfeiture | 0 | 0 | 0 | 58,500 | 63,045 | 4,545 | 100.00% | 63,045 | 4,545 | 7.77% |
| Restricted Fund Balance - Opioid Abatement | 0 | 0 | 0 | 90,000 | 90,000 | 0 | 0.00% | 90,000 | 0 | 0.00% |
| Restricted Fund Balance - Animal Shelter | 0 | 0 | 0 | 0 | 120,000 | 120,000 | 0.00% | 120,000 | 120,000 | 100.00% |
| Unassigned Fund Balance | 0 | 0 | 0 | 5,964,215 | 8,153,218 | 2,189,003 | 36.70% | 8,153,218 | 2,189,003 | 36.70% |
| Total Non-Revenue Receipts | 1,247,130 | 1,160,448 | 5,602,737 | 10,917,509 | 21,434,075 | 10,516,566 | 96.33% | 21,434,075 | 10,516,566 | 96.33% |
| Total Other Financing Sources | 1,247,130 | 1,160,448 | 5,602,737 | 10,917,509 | 21,434,075 | 10,516,566 | 96.33% | 21,434,075 | 10,516,566 | 96.33% |
| TOTAL GENERAL FUND REVENUES: | 91,272,295 | 104,874,544 | 111,292,851 | 104,520,480 | 119,131,079 | 14,533,599 | 13.91% | 119,125,079 | 14,527,599 | 13.90% |

County of Shenandoah, Virginia
General Fund Expenditure Summary
Fiscal Year 2027 Proposed Budget

| | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Actual Expenditures | FY 2026 Adopted Budget | FY 2027 Department Requests | \$ Increase (Decrease) | % Increase (Decrease) | FY 2027 Proposed Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|--|-----------------------------------|-----------------------------------|-----------------------------------|------------------------------|-----------------------------------|---------------------------|--------------------------|-------------------------------|---------------------------|--------------------------|
| <u>GENERAL FUND EXPENDITURES:</u> | | | | | | | | | | |
| <i>General Government Administration:</i> | | | | | | | | | | |
| Board of Supervisors | 280,744 | 184,016 | 190,113 | 184,900 | 198,074 | 13,174 | 7.12% | 195,730 | 10,830 | 5.86% |
| County Administration | 555,330 | 597,500 | 615,636 | 720,599 | 738,008 | 17,409 | 2.42% | 737,882 | 17,283 | 2.40% |
| Communications | 0 | 0 | 0 | 0 | 183,314 | 183,314 | 100.00% | 183,267 | 183,267 | 100.00% |
| Human Resources | 167,483 | 305,358 | 415,156 | 279,994 | 420,458 | 140,464 | 50.17% | 302,958 | 22,964 | 8.20% |
| County Attorney | 189,606 | 178,337 | 186,903 | 205,000 | 205,000 | 0 | 0.00% | 205,000 | 0 | 0.00% |
| Auditor | 98,438 | 91,878 | 113,826 | 133,947 | 151,491 | 17,544 | 13.10% | 151,491 | 17,544 | 13.10% |
| Commissioner of Revenue | 666,771 | 791,527 | 852,603 | 998,686 | 1,028,011 | 29,325 | 2.94% | 1,003,371 | 4,685 | 0.47% |
| Reassessment | 180 | 0 | 304,089 | 299,000 | 0 | (299,000) | -100.00% | 5,000 | (294,000) | -98.33% |
| Board of Equalization | 3,772 | 0 | 0 | 9,939 | 4,970 | (4,970) | -50.00% | 6,970 | (2,970) | -29.88% |
| Treasurer | 790,558 | 849,115 | 857,659 | 955,262 | 1,067,677 | 112,415 | 11.77% | 1,067,572 | 112,310 | 11.76% |
| Finance | 359,744 | 402,833 | 756,908 | 627,465 | 673,073 | 45,608 | 7.27% | 651,533 | 24,068 | 3.84% |
| Geographic Information Systems | 125,467 | 143,899 | 137,510 | 164,842 | 176,825 | 11,983 | 7.27% | 173,805 | 8,963 | 5.44% |
| Board of Elections | 138,872 | 214,760 | 174,195 | 196,374 | 258,224 | 61,850 | 31.50% | 256,974 | 60,600 | 30.86% |
| General Registrar | 234,192 | 262,532 | 283,976 | 370,152 | 380,061 | 9,909 | 2.68% | 380,025 | 9,873 | 2.67% |
| Total General Government Administration | 3,611,156 | 4,021,756 | 4,888,573 | 5,146,160 | 5,485,186 | 339,026 | 6.59% | 5,321,577 | 175,417 | 3.41% |
| <i>Judicial Administration:</i> | | | | | | | | | | |
| Circuit Court | 81,870 | 171,334 | 162,631 | 189,804 | 194,478 | 4,674 | 2.46% | 194,455 | 4,651 | 2.45% |
| General District Court | 13,474 | 12,774 | 11,050 | 17,550 | 16,550 | (1,000) | -5.70% | 15,050 | (2,500) | -14.25% |
| Magistrates' Office | 1,701 | 2,363 | 2,214 | 5,325 | 5,785 | 460 | 8.64% | 5,785 | 460 | 8.64% |
| Juvenile and Domestic Relations Court | 9,293 | 11,624 | 12,943 | 16,350 | 16,350 | 0 | 0.00% | 16,350 | 0 | 0.00% |
| Clerk of the Circuit Court (County Clerk) | 819,049 | 887,670 | 871,937 | 941,278 | 1,105,769 | 164,491 | 17.48% | 1,088,615 | 147,337 | 15.65% |
| Sheriff (Courts) | 895,250 | 940,070 | 1,133,941 | 1,178,447 | 1,323,521 | 145,074 | 12.31% | 1,314,472 | 136,025 | 11.54% |

County of Shenandoah, Virginia
General Fund Expenditure Summary
Fiscal Year 2027 Proposed Budget

| | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Actual Expenditures | FY 2026 Adopted Budget | FY 2027 Department Requests | \$ Increase (Decrease) | % Increase (Decrease) | FY 2027 Proposed Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|--------------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|------------------------------|-----------------------------------|---------------------------|--------------------------|-------------------------------|---------------------------|--------------------------|
| Law Library | 4,013 | 1,289 | 2,814 | 6,000 | 6,000 | 0 | 0.00% | 6,000 | 0 | 0.00% |
| Records Restoration | 0 | 63,826 | 26,823 | 17,800 | 28,000 | 10,200 | 57.30% | 28,000 | 10,200 | 57.30% |
| Commonwealth's Attorney | 527,052 | 741,957 | 920,702 | 1,208,823 | 1,385,035 | 176,212 | 14.58% | 1,384,498 | 175,675 | 14.53% |
| Victim Witness Coordinator | 86,343 | 83,280 | 84,991 | 151,206 | 173,916 | 22,710 | 15.02% | 173,913 | 22,707 | 15.02% |
| Total Judicial Administration | 2,438,046 | 2,916,187 | 3,230,046 | 3,732,583 | 4,255,404 | 522,821 | 14.01% | 4,227,137 | 494,555 | 13.25% |
| <i>Public Safety:</i> | | | | | | | | | | |
| Sheriff (Law Enforcement) | 7,740,983 | 8,378,865 | 8,527,057 | 9,707,006 | 10,377,592 | 670,586 | 6.91% | 9,730,628 | 23,622 | 0.24% |
| Volunteer Fire and Rescue | 1,039,647 | 1,115,857 | 1,494,079 | 1,873,182 | 2,405,820 | 532,638 | 28.43% | 1,931,070 | 57,888 | 3.09% |
| Forest Fire Protection | 11,095 | 11,095 | 10,687 | 11,096 | 11,096 | 0 | 0.00% | 11,096 | 0 | 0.00% |
| Fire and Rescue | 8,589,170 | 9,497,765 | 9,687,105 | 10,306,211 | 13,393,088 | 3,086,878 | 29.95% | 12,773,307 | 2,467,096 | 23.94% |
| Corrections and Detention | 2,796,948 | 3,185,697 | 3,395,728 | 3,443,327 | 3,848,419 | 405,092 | 11.76% | 3,761,139 | 317,812 | 9.23% |
| Processing Center | 6,803 | 20,986 | 12,069 | 9,033 | 12,800 | 3,767 | 41.70% | 19,424 | 10,391 | 115.03% |
| Juvenile Probation | 678,427 | 806,904 | 759,233 | 731,497 | 629,561 | (101,936) | -13.94% | 628,811 | (102,686) | -14.04% |
| Building Inspections | 598,334 | 673,630 | 699,690 | 815,890 | 906,842 | 90,952 | 11.15% | 905,652 | 89,762 | 11.00% |
| Animal Control | 182,934 | 202,731 | 192,010 | 220,819 | 230,353 | 9,534 | 4.32% | 229,342 | 8,523 | 3.86% |
| Animal Shelter | 311,384 | 348,032 | 366,458 | 385,793 | 418,873 | 33,080 | 8.57% | 403,123 | 17,330 | 4.49% |
| Medical Examiner | 2,155 | 820 | 1,300 | 2,500 | 2,500 | 0 | 0.00% | 2,500 | 0 | 0.00% |
| Emergency Communications Center | 2,040,370 | 2,829,365 | 2,935,669 | 3,455,512 | 4,127,107 | 671,595 | 19.44% | 3,634,530 | 179,018 | 5.18% |
| Total Public Safety | 23,998,248 | 27,071,748 | 28,081,084 | 30,961,865 | 36,364,050 | 5,402,184 | 17.45% | 34,030,620 | 3,068,755 | 9.91% |
| <i>Public Works:</i> | | | | | | | | | | |
| General Properties | 1,749,014 | 1,846,485 | 1,986,411 | 2,097,392 | 2,396,481 | 299,089 | 14.26% | 2,375,235 | 277,843 | 13.25% |
| Total Public Works | 1,749,014 | 1,846,485 | 1,986,411 | 2,097,392 | 2,396,481 | 299,089 | 14.26% | 2,375,235 | 277,843 | 13.25% |
| <i>Health and Welfare:</i> | | | | | | | | | | |
| Department of Social Services | 1,342,215 | 1,470,629 | 1,682,275 | 2,069,801 | 2,607,087 | 537,286 | 25.96% | 2,358,855 | 289,054 | 13.97% |

County of Shenandoah, Virginia
General Fund Expenditure Summary
Fiscal Year 2027 Proposed Budget

| | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Actual Expenditures | FY 2026 Adopted Budget | FY 2027 Department Requests | \$ Increase (Decrease) | % Increase (Decrease) | FY 2027 Proposed Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|--|-----------------------------------|-----------------------------------|-----------------------------------|------------------------------|-----------------------------------|---------------------------|--------------------------|-------------------------------|---------------------------|--------------------------|
| Comprehensive Services Act | 1,851,206 | 1,609,457 | 1,917,177 | 1,500,000 | 1,500,000 | 0 | 0.00% | 1,500,000 | 0 | 0.00% |
| Local Health Department | 369,462 | 407,092 | 459,730 | 516,298 | 390,771 | (125,527) | -24.31% | 390,771 | (125,527) | -24.31% |
| Mental Health/Concern Hotline | 260,500 | 260,500 | 250,500 | 262,650 | 267,150 | 4,500 | 1.71% | 262,650 | 0 | 0.00% |
| Area Agency on Aging | 78,000 | 78,000 | 78,000 | 78,000 | 78,000 | 0 | 0.00% | 78,000 | 0 | 0.00% |
| Tax Relief for the Elderly | 518,664 | 620,289 | 695,135 | 630,390 | 696,000 | 65,610 | 10.41% | 696,000 | 65,610 | 10.41% |
| Support - Social Services | 59,500 | 59,500 | 69,500 | 69,500 | 146,973 | 77,473 | 111.47% | 69,500 | 0 | 0.00% |
| Total Health and Welfare | 4,479,547 | 4,505,468 | 5,152,318 | 5,126,639 | 5,685,981 | 559,342 | 10.91% | 5,355,776 | 229,137 | 4.47% |
| <i>Education:</i> | | | | | | | | | | |
| Shenandoah County Public Schools | 31,251,319 | 28,168,618 | 31,288,846 | 38,079,103 | 42,733,528 | 4,654,425 | 12.22% | 41,879,103 | 3,800,000 | 9.98% |
| Laurel Ridge Community College | 45,598 | 43,950 | 43,638 | 45,973 | 43,826 | (2,147) | -4.67% | 43,826 | (2,147) | -4.67% |
| Total Education | 31,296,917 | 28,212,568 | 31,332,484 | 38,125,076 | 42,777,354 | 4,652,278 | 12.20% | 41,922,929 | 3,797,853 | 9.96% |
| <i>Recreation and Cultural:</i> | | | | | | | | | | |
| KidzRec | 645,946 | 746,886 | 697,945 | 680,783 | 698,556 | 17,773 | 2.61% | 695,094 | 14,311 | 2.10% |
| Cultural Services | 83,148 | 83,350 | 108,360 | 109,850 | 121,146 | 11,296 | 10.28% | 116,146 | 6,296 | 5.73% |
| Library Administration | 937,576 | 1,004,509 | 1,049,264 | 1,166,601 | 1,240,955 | 74,354 | 6.37% | 1,238,145 | 71,544 | 6.13% |
| Total Recreation and Cultural | 1,666,669 | 1,834,745 | 1,855,569 | 1,957,234 | 2,060,657 | 103,423 | 5.28% | 2,049,385 | 92,151 | 4.71% |
| <i>Community Development:</i> | | | | | | | | | | |
| Planning and Zoning | 467,860 | 521,952 | 524,877 | 646,195 | 912,370 | 266,175 | 41.19% | 677,411 | 31,216 | 4.83% |
| Economic Development | 1,006,353 | 870,806 | 810,823 | 1,114,105 | 1,339,630 | 225,525 | 20.24% | 1,226,330 | 112,225 | 10.07% |
| Litter Control | 30,091 | 39,554 | 34,751 | 31,000 | 31,000 | 0 | 0.00% | 31,000 | 0 | 0.00% |
| Soil and Water Conservation District | 572,808 | 713,104 | 936,729 | 891,385 | 875,000 | (16,385) | -1.84% | 866,000 | (25,385) | -2.85% |
| Virginia Cooperative Extension Service | 168,894 | 195,148 | 175,904 | 245,901 | 240,588 | (5,313) | -2.16% | 240,573 | (5,328) | -2.17% |
| Total Community Development | 2,246,006 | 2,340,564 | 2,483,085 | 2,928,586 | 3,398,588 | 470,002 | 16.05% | 3,041,314 | 112,728 | 3.85% |

County of Shenandoah, Virginia
 General Fund Expenditure Summary
 Fiscal Year 2027 Proposed Budget

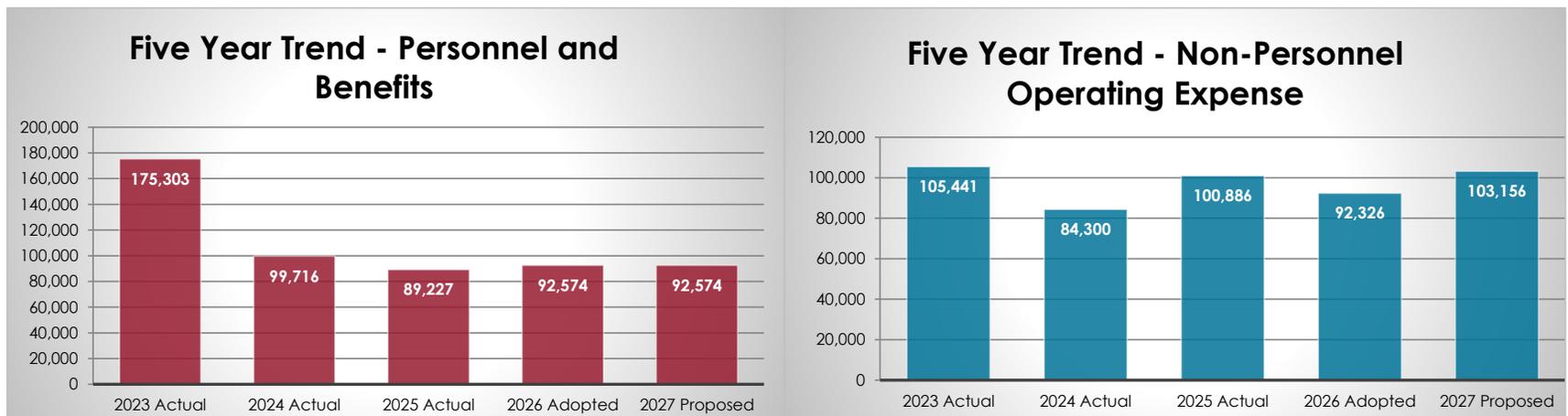
| | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Actual Expenditures | FY 2026 Adopted Budget | FY 2027 Department Requests | \$ Increase (Decrease) | % Increase (Decrease) | FY 2027 Proposed Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|---|-----------------------------------|-----------------------------------|-----------------------------------|------------------------------|-----------------------------------|---------------------------|--------------------------|-------------------------------|---------------------------|--------------------------|
| <i>Capital Outlay:</i> | | | | | | | | | | |
| Capital Outlay - County General Fund | 1,158,995 | 5,620,594 | 2,380,642 | 3,440,500 | 8,555,318 | 5,114,818 | 148.66% | 10,325,000 | 6,884,500 | 200.10% |
| Total Capital Outlay | 1,158,995 | 5,620,594 | 2,380,642 | 3,440,500 | 8,555,318 | 5,114,818 | 148.66% | 10,325,000 | 6,884,500 | 200.10% |
| <i>Debt Service:</i> | | | | | | | | | | |
| Debt Service - County | 4,028,666 | 4,241,019 | 4,543,955 | 5,225,793 | 6,654,504 | 1,428,711 | 27.34% | 6,666,503 | 1,440,710 | 27.57% |
| Debt Service - Schools | 3,829,991 | 1,638,543 | 1,533,093 | 1,187,205 | 1,196,427 | 9,222 | 0.78% | 1,196,427 | 9,222 | 0.78% |
| Total Debt Service | 7,858,657 | 5,879,562 | 6,077,048 | 6,412,998 | 7,850,931 | 1,437,933 | 22.42% | 7,862,930 | 1,449,932 | 22.61% |
| <i>Non-Departmental:</i> | | | | | | | | | | |
| Judgments and Settlements | 0 | 0 | 0 | 250 | 250 | 0 | 0.00% | 250 | 0 | 0.00% |
| Revenue Refunds | 2,334 | 9,212 | 7,548 | 3,500 | 3,500 | 0 | 0.00% | 3,500 | 0 | 0.00% |
| Transfers, Reserves, and Other | 2,360,270 | 9,351,750 | 11,459,573 | 4,587,696 | 5,302,726 | 715,030 | 15.59% | 5,755,380 | 1,167,684 | 25.45% |
| Total Non-Departmental | 2,362,604 | 9,360,962 | 11,467,121 | 4,591,446 | 5,306,476 | 715,030 | 15.57% | 5,759,130 | 1,167,684 | 25.43% |
| TOTAL GENERAL FUND EXPENDITURES: | 82,865,859 | 93,610,639 | 98,934,381 | 104,520,480 | 124,136,426 | 19,615,946 | 18.77% | 122,271,035 | 17,750,555 | 16.98% |

BOARD OF SUPERVISORS 11010

| Personnel and Benefits | |
|------------------------|------------------|
| Proposed FY27 | \$ 92,574 |
| % Change from FY26 | 0.00% |

| Non-Personnel Operating Expenses | |
|----------------------------------|-------------------|
| Proposed FY27 | \$ 103,156 |
| % Change from FY26 | 11.73% |

| Executive Summary of Projected Increases | | |
|---|--|---|
| <p>The County is governed by a six-member Board of Supervisors who serve four year terms on staggered election cycles. Board members are provided an annual stipend in the following amounts: Chairman \$12,000, Vice Chairman \$11,100, remaining board members \$10,200. The annual stipend was last increased in 2005.</p> | | <p>There are three noteworthy accounts that have been increased in the proposed FY 27 budget. <i>Acct# 11010-5307</i> has been increased by \$2,161 for premium increases associated with public officials' liability insurance. <i>Acct# 111010-5530</i> funds lodging expenses associated with BoS attendance at various conferences and training. This account has been increased by \$2,000 to adjust for historic and anticipated spending in FY27. <i>Acct# 11010-5540</i> is associated with registration fees for various training and education events undertaken by Board members (e.g., VaCO). This account has been increased by \$1,000 to reflect historic and planned spending applied to this account. <i>Acct# 11010-6002</i> food supplies has increased by \$5,000 as the County will be hosting the Town and County dinner in FY 27 (offset partially by attendee fees reimbursed to the County).</p> |



County of Shenandoah, Virginia
Board of Supervisors
Fiscal Year 2027 Proposed Budget

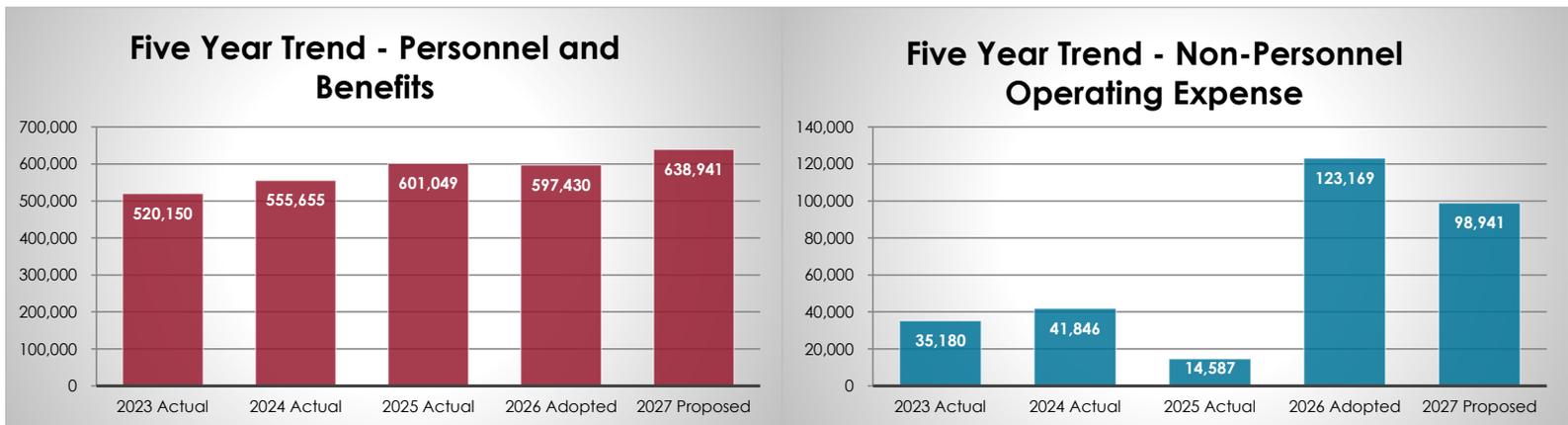
| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Actual Expenditures | FY 2026 Adopted Budget | FY 2027 Department Requests | \$ Increase (Decrease) | % Increase (Decrease) | FY 2027 Proposed Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|--------------------------------------|---|-----------------------------------|-----------------------------------|--------------------------------|------------------------------|-----------------------------------|---------------------------|--------------------------|-------------------------------|---------------------------|--------------------------|
| BOARD OF SUPERVISORS (11010): | | | | | | | | | | | |
| <i>Salaries & Wages:</i> | | | | | | | | | | | |
| 4-100-11010-1100 | Salaries & Wages – Regular | 63,900 | 63,900 | 63,900 | 63,900 | 63,900 | 0 | 0.00% | 63,900 | 0 | 0.00% |
| <i>Employee Benefits:</i> | | | | | | | | | | | |
| 4-100-11010-2100 | FICA/Medicare - Employer | 4,634 | 4,566 | 4,889 | 4,888 | 4,888 | 0 | 0.00% | 4,888 | 0 | 0.00% |
| 4-100-11010-2310 | Hospitalization Insurance | 23,858 | 31,250 | 20,438 | 23,786 | 23,786 | 0 | 0.00% | 23,786 | 0 | 0.00% |
| 4-100-11010-2710 | Line of Duty Act | 82,911 | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| <i>Contractual Services:</i> | | | | | | | | | | | |
| 4-100-11010-3110 | Professional Services-New Hire Screenings | 5,095 | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| 4-100-11010-3150 | Professional Services | 9,500 | 675 | 6,958 | 7,500 | 7,500 | 0 | 0.00% | 7,500 | 0 | 0.00% |
| 4-100-11010-3180 | Contractual Services | 325 | 0 | 0 | 1,000 | 0 | (1,000) | -100.00% | 0 | (1,000) | -100.00% |
| 4-100-11010-3190 | Codifying Ordinances | 5,827 | 8,215 | 4,531 | 5,000 | 5,000 | 0 | 0.00% | 5,000 | 0 | 0.00% |
| 4-100-11010-3600 | Advertising | 13,373 | 15,781 | 18,657 | 12,000 | 12,000 | 0 | 0.00% | 12,000 | 0 | 0.00% |
| <i>Other Charges:</i> | | | | | | | | | | | |
| 4-100-11010-5230 | Telecommunications | 0 | 0 | 0 | 300 | 0 | (300) | -100.00% | 0 | (300) | -100.00% |
| 4-100-11010-5307 | Public Officials Liability Insurance | 26,150 | 20,250 | 22,250 | 22,250 | 26,000 | 3,750 | 16.85% | 24,411 | 2,161 | 9.71% |
| 4-100-11010-5308 | General Liability Insurance | 19,002 | 19,314 | 19,669 | 19,276 | 21,000 | 1,724 | 8.94% | 20,245 | 969 | 5.03% |
| 4-100-11010-5510 | Mileage | 1,567 | 0 | 0 | 1,500 | 1,500 | 0 | 0.00% | 1,500 | 0 | 0.00% |
| 4-100-11010-5530 | Food & Lodging | 1,700 | 3,383 | 6,176 | 5,000 | 7,000 | 2,000 | 40.00% | 7,000 | 2,000 | 40.00% |
| 4-100-11010-5540 | Convention, Training, & Education | 9,450 | 1,750 | 3,150 | 2,500 | 3,500 | 1,000 | 40.00% | 3,500 | 1,000 | 40.00% |
| 4-100-11010-5810 | Dues & Association Membership | 11,171 | 11,101 | 10,966 | 11,000 | 12,000 | 1,000 | 9.09% | 12,000 | 1,000 | 9.09% |
| 4-100-1101-5850 | Miscellaneous Fees | 0 | 1,600 | 0 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| <i>Materials and Supplies:</i> | | | | | | | | | | | |
| 4-100-11010-6001 | Office Supplies | 372 | 489 | 432 | 500 | 500 | 0 | 0.00% | 500 | 0 | 0.00% |
| 4-100-11010-6002 | Food Supplies | 774 | 705 | 1,823 | 2,000 | 7,000 | 5,000 | 250.00% | 7,000 | 5,000 | 250.00% |
| 4-100-11010-6004 | New Hire Screenings | 0 | 183 | 0 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| 4-100-11010-6014 | Operating Supplies | 1,135 | 853 | 2,219 | 2,500 | 2,500 | 0 | 0.00% | 2,500 | 0 | 0.00% |
| <i>Capital Outlay:</i> | | | | | | | | | | | |
| 4-100-11010-8202 | Furniture & Fixtures | 0 | 0 | 4,054 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| TOTAL BOARD OF SUPERVISORS: | | 280,744 | 184,016 | 190,113 | 184,900 | 198,074 | 13,174 | 7.12% | 195,730 | 10,830 | 5.86% |

COUNTY ADMINISTRATION 12100

| Personnel and Benefits | |
|---------------------------|-------------------|
| Proposed FY27 | \$ 638,941 |
| % Change from FY26 | 6.95% |
| Full Time Position Count: | 4 |
| Part Time Position Count: | 0 |

| Non-Personnel Operating Expenses | |
|----------------------------------|------------------|
| Proposed FY27 | \$ 98,941 |
| % Change from FY26 | -19.67% |

| Executive Summary of Projected Increases | | |
|--|--|---|
| <p>The department's budget includes the salary and benefits for the county administrator, deputy county administrator, executive assistant and administrative assistant.</p> | | <p>For proposed capital outlay expenses please see Appendix A: Minor Capital Requests and/or Appendix B: Fleet Requests and Other Operating Capital for additional details.</p> |



County of Shenandoah, Virginia
County Administration
Fiscal Year 2027 Proposed

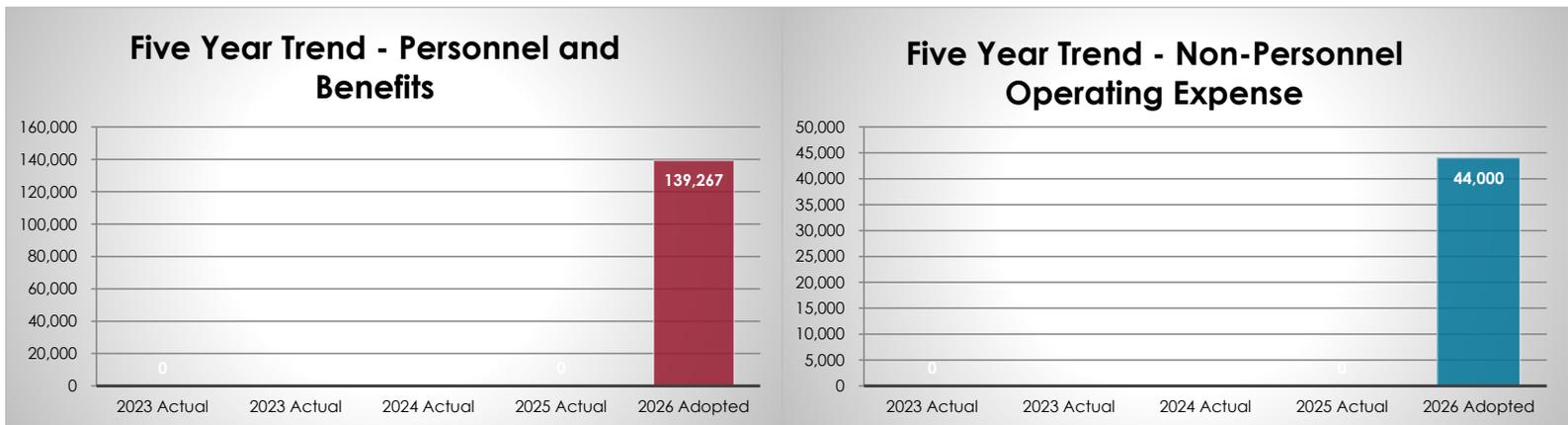
| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Actual Expenditures | FY 2026 Adopted Budget | FY 2027 Department Requests | \$ Increase (Decrease) | % Increase (Decrease) | FY 2027 Proposed | \$ Increase (Decrease) | % Increase (Decrease) |
|---------------------------------------|-------------------------------------|-----------------------------|-----------------------------|-----------------------------|------------------------|-----------------------------|------------------------|-----------------------|------------------|------------------------|-----------------------|
| COUNTY ADMINISTRATION (12100): | | | | | | | | | | | |
| <i>Salaries & Wages:</i> | | | | | | | | | | | |
| 4-100-12100-1100 | Salaries & Wages – Regular | 386,474 | 398,946 | 432,673 | 441,144 | 458,526 | 17,382 | 3.94% | 458,526 | 17,382 | 3.94% |
| 4-100-12100-1300 | Salaries & Wages-Part-Time | 0 | 9,364 | 19,938 | 0 | 7,500 | 7,500 | 0.00% | 7,500 | 7,500 | 100.00% |
| <i>Employee Benefits:</i> | | | | | | | | | | | |
| 4-100-12100-2100 | FICA/Medicare - Employer | 28,484 | 29,615 | 33,365 | 33,748 | 35,651 | 1,903 | 5.64% | 35,651 | 1,903 | 5.64% |
| 4-100-12100-2210 | Virginia Retirement System | 44,947 | 47,207 | 49,125 | 50,600 | 52,593 | 1,993 | 3.94% | 52,593 | 1,993 | 3.94% |
| 4-100-12100-2215 | Hybrid STD/LTD Premium | 0 | 21 | 0 | 0 | 0 | 0 | 0.00% | 0 | 0 | 100.00% |
| 4-100-12100-2225 | Deferred Compensation | 4,800 | 4,800 | 4,800 | 4,800 | 4,800 | 0 | 0.00% | 4,800 | 0 | 0.00% |
| 4-100-12100-2310 | Hospitalization Insurance | 52,871 | 62,976 | 57,082 | 62,248 | 75,572 | 13,324 | 21.40% | 75,572 | 13,324 | 21.40% |
| 4-100-12100-2311 | Health Savings Account Contribution | 0 | 0 | 1,500 | 1,500 | 1,500 | 0 | 100.00% | 1,500 | 0 | 0.00% |
| 4-100-12100-2400 | Group Life Insurance | 2,087 | 2,192 | 2,013 | 2,383 | 1,926 | (457) | -19.18% | 1,926 | (457) | -19.18% |
| 4-100-12100-2500 | VRS Health Insurance Credit | 232 | 244 | 257 | 265 | 230 | (35) | -13.21% | 230 | (35) | -13.21% |
| 4-100-12100-2600 | Unemployment Insurance | 42 | 32 | 40 | 486 | 505 | 19 | 3.91% | 505 | 19 | 3.91% |
| 4-100-12100-2700 | Workers' Compensation Insurance | 214 | 259 | 256 | 256 | 264 | 8 | 3.00% | 138 | (118) | -46.09% |
| <i>Contractual Services:</i> | | | | | | | | | | | |
| 4-100-12100-3150 | Professional Services | 0 | 0 | 2,284 | 40,000 | 40,000 | 0 | 0.00% | 40,000 | 0 | 0.00% |
| 4-100-12100-3310 | Repairs & Maintenance | 711 | 0 | 0 | 500 | 500 | 0 | 0.00% | 500 | 0 | 0.00% |
| 4-100-12100-3320 | Maintenance & Service Contract | 13,472 | 17,637 | (11,138) | 41,000 | 21,000 | (20,000) | -48.78% | 21,000 | (20,000) | -48.78% |
| 4-100-12100-3500 | Printing | 0 | 0 | 108 | 1,500 | 1,500 | 0 | 0.00% | 1,500 | 0 | 0.00% |
| 4-100-12100-3600 | Advertising | 524 | 1,134 | 24 | 750 | 750 | 0 | 0.00% | 750 | 0 | 0.00% |
| 4-100-12100-5210 | Postal Service | 697 | 1,857 | 991 | 1,000 | 750 | (250) | -25.00% | 750 | (250) | -25.00% |
| 4-100-12100-5230 | Telecommunications | 2,624 | 2,283 | 2,015 | 3,000 | 3,000 | 0 | 0.00% | 3,000 | 0 | 0.00% |
| 4-100-12100-5305 | Auto Insurance | 509 | 519 | 0 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| 4-100-12100-5309 | Equipment Insurance | 2,322 | 2,322 | 2,322 | 2,369 | 2,391 | 22 | 0.93% | 2,391 | 22 | 0.93% |
| 4-100-12100-5510 | Mileage | 458 | 380 | 505 | 750 | 750 | 0 | 0.00% | 750 | 0 | 0.00% |
| 4-100-12100-5530 | Food & Lodging | 1,572 | 3,456 | 2,986 | 4,500 | 4,500 | 0 | 0.00% | 4,500 | 0 | 0.00% |
| 4-100-12100-5540 | Convention, Training, & Education | 3,563 | 2,661 | 4,188 | 15,500 | 7,000 | (8,500) | -54.84% | 7,000 | (8,500) | -54.84% |
| 4-100-12100-5810 | Dues & Association Membership | 3,814 | 3,186 | 4,183 | 5,000 | 5,000 | 0 | 0.00% | 5,000 | 0 | 0.00% |
| 4-100-12100-6001 | Office Supplies | 4,673 | 3,454 | 4,641 | 6,000 | 6,000 | 0 | 0.00% | 6,000 | 0 | 0.00% |
| 4-100-12100-6009 | Repairs & Maintenance | 0 | 0 | 0 | 200 | 200 | 0 | 0.00% | 200 | 0 | 0.00% |
| 4-100-12100-6012 | Books and Subscriptions | 240 | 841 | 1,186 | 600 | 1,100 | 500 | 83.33% | 1,100 | 500 | 83.33% |
| 4-100-12100-6014 | Operating Supplies | 0 | 0 | 292 | 500 | 500 | 0 | 0.00% | 500 | 0 | 0.00% |
| <i>Capital Outlay:</i> | | | | | | | | | | | |
| 4-100-12100-8202 | Furniture & Fixtures | 0 | 2,115 | 0 | 0 | 4,000 | 4,000 | 100.00% | 4,000 | 4,000 | 100.00% |
| TOTAL COUNTY ADMINISTRATION: | | 555,330 | 597,500 | 615,636 | 720,599 | 738,008 | 17,409 | 2.42% | 737,882 | 17,283 | 2.40% |

COMMUNICATIONS (TBD)

| Personnel and Benefits | |
|---------------------------|-------------------|
| Proposed FY27 | \$ 139,267 |
| % Change from FY26 | 0.00% |
| Full Time Position Count: | (+) 1 |
| Part Time Position Count: | 0 |

| Non-Personnel Operating Expenses | |
|----------------------------------|------------------|
| Proposed FY27 | \$ 44,000 |
| % Change from FY26 | 0.00% |

| Executive Summary of Projected Increases | | |
|--|--|---|
| <p>The department's budget includes the salary and benefits for no existing employees. The FY 27 budget includes one proposed Director of Communications position.</p> | | <p>This is a new department. Non-personnel operating includes funds associated with (1) staff member. <i>Acc# 12120-3320</i> for maintenance and service contracts of \$15,000 is the annual hosting of the county's website. This has historically been identified in the Finance Department's budget. <u>For proposed capital outlay expenses please see Appendix A: Minor Capital Requests and/or Appendix B: Fleet Requests and Other Operating Capital for additional details.</u></p> |



County of Shenandoah, Virginia
County Administration
Fiscal Year 2027 Proposed Budget

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Actual Expenditures | FY 2026 Adopted Budget | FY 2027 Department Requests | \$ Increase (Decrease) | % Increase (Decrease) | FY 2027 Proposed Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|---|-----------------------------------|-----------------------------------|--------------------------------|--------------------------------|------------------------------|-----------------------------------|---------------------------|--------------------------|-------------------------------|---------------------------|--------------------------|
| COMMUNICATIONS (TBD - proposed dept) | | | | | | | | | | | |
| <i>Salaries & Wages:</i> | | | | | | | | | | | |
| 4-100-TBD-1100 | Salaries & Wages – Regular | 0 | 0 | 0 | 0 | 105,000 | 105,000 | 100.00% | 105,000 | 105,000 | 100.00% |
| <i>Employee Benefits:</i> | | | | | | | | | | | |
| 4-100-TBD-2100 | FICA/Medicare - Employer | 0 | 0 | 0 | 0 | 8,033 | 8,033 | 100.00% | 8,033 | 8,033 | 100.00% |
| 4-100-TBD-2210 | Virginia Retirement System | 0 | 0 | 0 | 0 | 12,044 | 12,044 | 100.00% | 12,044 | 12,044 | 100.00% |
| 4-100-TBD-2310 | Hospitalization Insurance | 0 | 0 | 0 | 0 | 13,527 | 13,527 | 100.00% | 13,527 | 13,527 | 100.00% |
| 4-100-TBD-2400 | Group Life Insurance | 0 | 0 | 0 | 0 | 441 | 441 | 100.00% | 441 | 441 | 100.00% |
| 4-100-TBD-2500 | VRS Health Insurance Credit | 0 | 0 | 0 | 0 | 53 | 53 | 100.00% | 53 | 53 | 100.00% |
| 4-100-TBD-2600 | Unemployment Insurance | 0 | 0 | 0 | 0 | 116 | 116 | 100.00% | 116 | 116 | 100.00% |
| 4-100-TBD-2700 | Workers' Compensation Insurance | 0 | 0 | 0 | 0 | 100 | 100 | 100.00% | 53 | 53 | 100.00% |
| <i>Contractual Services:</i> | | | | | | | | | | | |
| 4-100-TBD-3310 | Maintenance & Service Contract | 0 | 0 | 0 | 0 | 35,000 | 35,000 | 100.00% | 35,000 | 35,000 | 100.00% |
| 4-100-TBD-3500 | Printing | 0 | 0 | 0 | 0 | 1,000 | 1,000 | 100.00% | 1,000 | 1,000 | 100.00% |
| 4-100-TBD-3600 | Advertising | 0 | 0 | 0 | 0 | 500 | 500 | 100.00% | 500 | 500 | 100.00% |
| 4-100-TBD-5210 | Postal Service | 0 | 0 | 0 | 0 | 500 | 500 | 100.00% | 500 | 500 | 100.00% |
| 4-100-TBD-5230 | Telecommunications | 0 | 0 | 0 | 0 | 1,000 | 1,000 | 100.00% | 1,000 | 1,000 | 100.00% |
| 4-100-TBD-5510 | Mileage | 0 | 0 | 0 | 0 | 500 | 500 | 100.00% | 500 | 500 | 100.00% |
| 4-100-TBD-5530 | Food & Lodging | 0 | 0 | 0 | 0 | 500 | 500 | 100.00% | 500 | 500 | 100.00% |
| 4-100-TBD-5540 | Convention, Training, & Education | 0 | 0 | 0 | 0 | 1,500 | 1,500 | 100.00% | 1,500 | 1,500 | 100.00% |
| 4-100-TBD-5810 | Dues & Association Membership | 0 | 0 | 0 | 0 | 500 | 500 | 100.00% | 500 | 500 | 100.00% |
| 4-100-TBD-6001 | Office Supplies | 0 | 0 | 0 | 0 | 500 | 500 | 100.00% | 500 | 500 | 100.00% |
| 4-100-TBD-6012 | Books and Subscriptions | 0 | 0 | 0 | 0 | 500 | 500 | 100.00% | 500 | 500 | 100.00% |
| 4-100-TBD-6014 | Operating Supplies | 0 | 0 | 0 | 0 | 500 | 500 | 100.00% | 500 | 500 | 100.00% |
| <i>Capital Outlay:</i> | | | | | | | | | | | |
| 4-100-TBD-8202 | Furniture & Fixtures | 0 | 0 | 0 | 0 | 1,500 | 1,500 | 100.00% | 1,500 | 1,500 | 100.00% |
| TOTAL COMMUNICATIONS: | | 0 | 0 | 0 | 0 | 183,314 | 183,314 | 100.00% | 183,267 | 183,267 | 100.00% |

HUMAN RESOURCES (12110)

| Personnel and Benefits | |
|---------------------------|-------------------|
| Proposed FY27 | \$ 268,308 |
| % Change from FY26 | 10.10% |
| Full Time Position Count: | 2 |
| Part Time Position Count: | 0 |

| Non-Personnel Operating Expenses | |
|----------------------------------|------------------|
| Proposed FY27 | \$ 34,650 |
| % Change from FY26 | -4.55% |

| Executive Summary of Projected Increases | | |
|---|--|--|
| <p>The personnel and benefits portion of the budget supports two full-time employees (Human Resources Director and Human Resources Generalist).</p> | | <p>The overall non-personnel budget for FY 2027 has decreased.</p> |



County of Shenandoah, Virginia
Human Resources
Fiscal Year 2027 Proposed Budget

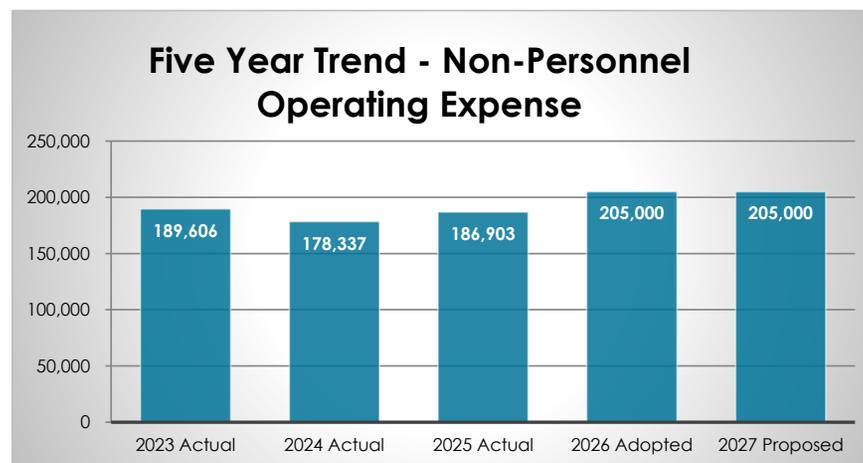
| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Actual Expenditures | FY 2026 Adopted Budget | FY 2027 Department Requests | \$ Increase (Decrease) | % Increase (Decrease) | FY 2027 Proposed Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|---------------------------------|--|-----------------------------|-----------------------------|-----------------------------|------------------------|-----------------------------|------------------------|-----------------------|-------------------------|------------------------|-----------------------|
| HUMAN RESOURCES (12110): | | | | | | | | | | | |
| <i>Salaries & Wages:</i> | | | | | | | | | | | |
| 4-100-12110-1100 | Salaries & Wages – Regular | 78,945 | 161,513 | 170,985 | 177,445 | 232,128 | 54,683 | 30.82% | 189,128 | 11,683 | 6.58% |
| <i>Employee Benefits:</i> | | | | | | | | | | | |
| 4-100-12110-2100 | FICA/Medicare - Employer | 5,688 | 11,686 | 12,284 | 13,573 | 17,759 | 4,186 | 30.84% | 14,469 | 896 | 6.60% |
| 4-100-12110-2210 | Virginia Retirement System | 8,238 | 18,784 | 21,427 | 20,351 | 26,626 | 6,275 | 30.83% | 21,693 | 1,342 | 6.59% |
| 4-100-12110-2215 | Hybrid STD/LTD Premium | 0 | 237 | 274 | 282 | 305 | 23 | 8.16% | 305 | 23 | 8.16% |
| 4-100-12110-2310 | Hospitalization Insurance | 14,714 | 25,423 | 27,411 | 29,185 | 51,885 | 22,700 | 77.78% | 38,357 | 9,172 | 31.43% |
| 4-100-12110-2311 | Health Savings Plan Contributions | 0 | 3,000 | 1,500 | 1,500 | 3,000 | 1,500 | 100.00% | 3,000 | 1,500 | 100.00% |
| 4-100-12110-2312 | Health Savings Account Fees | 0 | 1 | 74 | 42 | 200 | 158 | 376.19% | 200 | 158 | 376.19% |
| 4-100-12110-2400 | Group Life Insurance | 383 | 872 | 804 | 960 | 976 | 16 | 1.67% | 795 | (165) | -17.19% |
| 4-100-12110-2500 | VRS Health Insurance Credit | 43 | 97 | 103 | 107 | 117 | 10 | 9.35% | 95 | (12) | -11.21% |
| 4-100-12110-2600 | Unemployment Insurance | 37 | 26 | 16 | 196 | 257 | 61 | 31.12% | 209 | 13 | 6.63% |
| 4-100-12110-2700 | Workers' Compensation Insurance | 55 | 53 | 52 | 53 | 55 | 2 | 3.00% | 57 | 4 | 7.55% |
| 4-100-12110-2401 | Line of Duty Act | 0 | 73,978 | 79,667 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| <i>Contractual Services:</i> | | | | | | | | | | | |
| 4-100-12110-3110 | Professional Services-New Hire Screens | 0 | 5,840 | 3,897 | 6,000 | 6,000 | 0 | 0.00% | 6,000 | 0 | 0.00% |
| 4-100-12110-3130 | Professional Services | 50,856 | (3,140) | 29,490 | 10,000 | 60,000 | 50,000 | 500.00% | 10,000 | 0 | 0.00% |
| 4-100-12110-3320 | Maintenance & Service Contract | 880 | 3,635 | 61,682 | 0 | 1,500 | 1,500 | 100.00% | 1,500 | 1,500 | 100.00% |
| 4-100-12110-3500 | Printing | 0 | 0 | 0 | 1,000 | 1,000 | 0 | 0.00% | 1,000 | 0 | 0.00% |
| 4-100-12110-3600 | Advertising | 168 | 898 | 437 | 8,000 | 5,000 | (3,000) | -37.50% | 5,000 | (3,000) | -37.50% |
| 4-100-12110-5210 | Postal Service | 129 | 199 | 253 | 1,000 | 1,000 | 0 | 0.00% | 1,000 | 0 | 0.00% |
| 4-100-12110-5230 | Telecommunications | 57 | 233 | 210 | 1,000 | 500 | (500) | -50.00% | 500 | (500) | -50.00% |
| 4-100-12110-5510 | Mileage | 0 | 203 | 364 | 500 | 1,500 | 1,000 | 200.00% | 1,500 | 1,000 | 200.00% |
| 4-100-12110-5530 | Food & Lodging | 0 | 0 | 582 | 1,000 | 1,200 | 200 | 20.00% | 1,200 | 200 | 20.00% |
| 4-100-12110-5540 | Convention, Training, & Education | 0 | 499 | 76 | 1,000 | 2,150 | 1,150 | 115.00% | 2,150 | 1,150 | 115.00% |
| 4-100-12110-5810 | Dues & Association Membership | 374 | 764 | 1,103 | 2,000 | 2,000 | 0 | 0.00% | 2,000 | 0 | 0.00% |
| 4-100-12110-6001 | Office Supplies | 1,672 | 353 | 352 | 1,500 | 1,500 | 0 | 0.00% | 1,500 | 0 | 0.00% |
| 4-100-12110-6011 | Uniforms & Apparel | 0 | 0 | 0 | 200 | 200 | 0 | 0.00% | 200 | 0 | 0.00% |
| 4-100-12110-6012 | Books and Subscriptions | 0 | 0 | 1,535 | 100 | 100 | 0 | 0.00% | 100 | 0 | 0.00% |
| 4-100-12110-6014 | Operating Supplies | 1,368 | 0 | 177 | 1,000 | 1,000 | 0 | 0.00% | 1,000 | 0 | 0.00% |
| <i>Capital Outlay:</i> | | | | | | | | | | | |
| 4-100-12110-8202 | Furniture & Fixtures | 3,877 | 205 | 403 | 2,000 | 2,500 | 500 | 25.00% | 0 | (2,000) | -100.00% |
| TOTAL HUMAN RESOURCES: | | 167,483 | 305,358 | 415,156 | 279,994 | 420,458 | 140,464 | 50.17% | 302,958 | 22,964 | 8.20% |

COUNTY ATTORNEY 12200

| Personnel and Benefits | |
|------------------------|-------------|
| Proposed FY27 | \$ - |
| % Change from FY26 | 0.00% |

| Non-Personnel Operating Expenses | |
|----------------------------------|-------------------|
| Proposed FY27 | \$ 205,000 |
| % Change from FY26 | 0.00% |

| Executive Summary of Projected Increases | | |
|--|--|--|
| | | <p>Shenandoah County's legal issues and requirements include but are not limited to: land use (zoning), human resources/personnel, taxing and finance, procurement, voting law, litigation, and general counsel services to a wide variety of departments, agencies, and issues. The FY 27 has been level-funded with the FY 26 appropriation.</p> |



County of Shenandoah, Virginia
 County Attorney
 Fiscal Year 2027 Proposed Budget

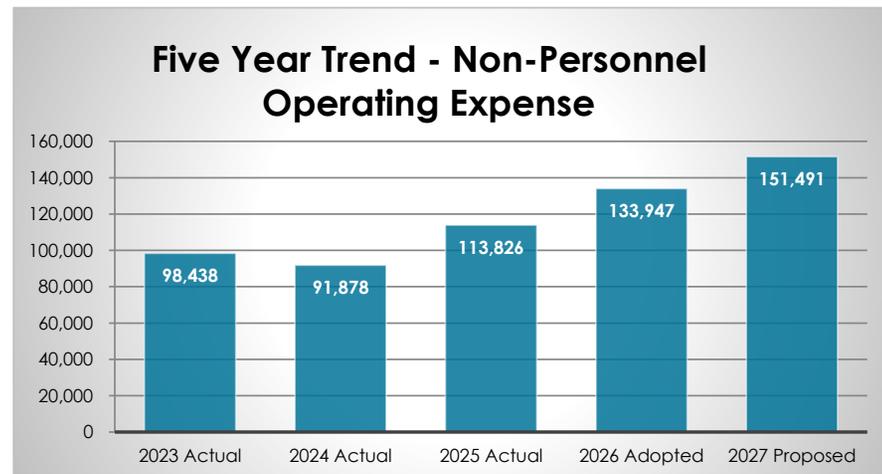
| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY2025 Actual Expenditures | FY 2026 Adopted Budget | FY 2027 Department Requests | \$ Increase (Decrease) | % Increase (Decrease) | FY 2027 Proposed Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|---------------------------------|-----------------------|-----------------------------------|-----------------------------------|-------------------------------|------------------------------|-----------------------------------|---------------------------|--------------------------|-------------------------------|---------------------------|--------------------------|
| COUNTY ATTORNEY (12200): | | | | | | | | | | | |
| <i>Professional Services:</i> | | | | | | | | | | | |
| 4-100-12200-3150 | Professional Services | 189,606 | 178,337 | 186,903 | 205,000 | 205,000 | 0 | 0.00% | 205,000 | 0 | 0.00% |
| TOTAL COUNTY ATTORNEY: | | 189,606 | 178,337 | 186,903 | 205,000 | 205,000 | 0 | 0.00% | 205,000 | 0 | 0.00% |

AUDITOR 12240

| Personnel and Benefits | |
|------------------------|-------|
| Proposed FY27 | \$ - |
| % Change from FY26 | 0.00% |

| Non-Personnel Operating Expenses | |
|----------------------------------|------------|
| Proposed FY27 | \$ 151,491 |
| % Change from FY26 | 13.10% |

| Executive Summary of Projected Increases | |
|--|---|
| | <p>The county conducts an annual audit resulting in the Annual Comprehensive Financial Report (ACFR) as required by state law, often referred to as the audit. This service is performed by an independent accounting firm. The charges associated with this service have been increased by \$13,640 due to an increase in the number of hours of work required due to the implementation of new Governmental Accounting Standards Board (GASB) requirements. In addition, the county uses a third party to provide actuarial services in advance of, and to facilitate the audit process as well as the mandated cost allocation preparation. The third party charges associated with auditing and actuarial services have been increased in FY 27 by approximately \$3,904 or 4% over the FY 26 allocation to account for service cost increases.</p> |



County of Shenandoah, Virginia

Auditor

Fiscal Year 2027 Proposed

Budget

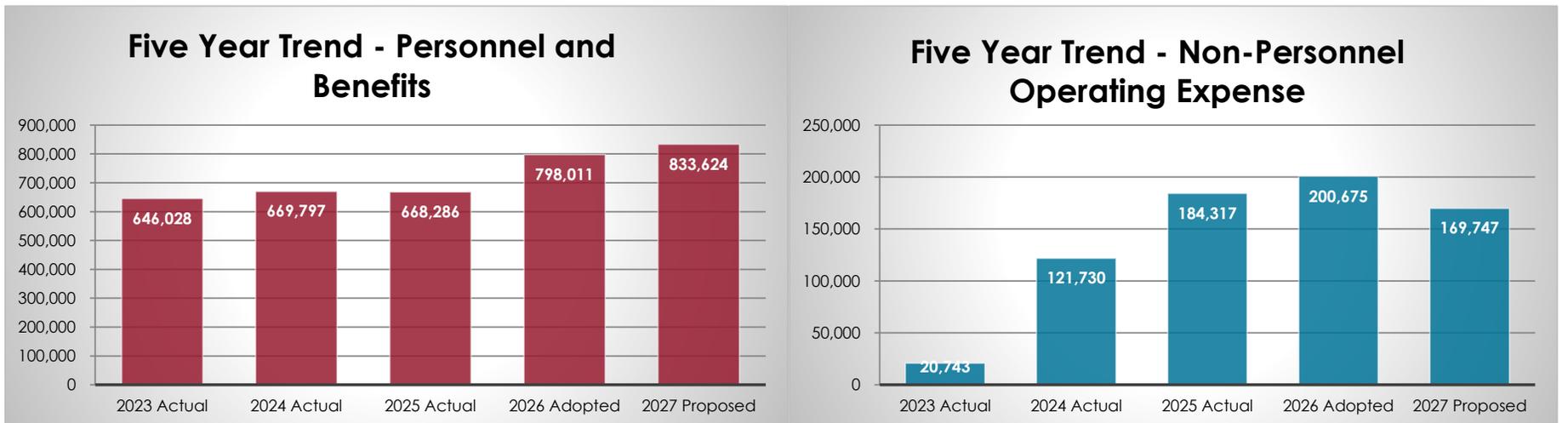
| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Actual Expenditures | FY 2026 Adopted Budget | FY 2027 Department Requests | \$ Increase (Decrease) | % Increase (Decrease) | FY 2027 Proposed Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|-------------------------------|------------------------------------|-----------------------------|-----------------------------|-----------------------------|------------------------|-----------------------------|------------------------|-----------------------|-------------------------|------------------------|-----------------------|
| AUDITOR (12240): | | | | | | | | | | | |
| <i>Professional Services:</i> | | | | | | | | | | | |
| 4-100-12240-3120 | Professional Services (Audit) | 55,750 | 58,600 | 60,150 | 89,980 | 93,580 | 3,600 | 4.00% | 93,580 | 3,600 | 4.00% |
| 4-100-12240-3121 | Professional Services (Accounting) | 38,488 | 29,078 | 49,476 | 36,360 | 50,000 | 13,640 | 37.51% | 50,000 | 13,640 | 37.51% |
| 4-100-12240-3160 | Professional Services (Actuarial) | 4,200 | 4,200 | 4,200 | 7,607 | 7,911 | 304 | 4.00% | 7,911 | 304 | 4.00% |
| TOTAL AUDITOR: | | 98,438 | 91,878 | 113,826 | 133,947 | 151,491 | 17,544 | 13.10% | 151,491 | 17,544 | 13.10% |

COMM OF THE REV 12310

| Personnel and Benefits | |
|---------------------------|-------------------|
| Proposed FY27 | \$ 833,624 |
| % Change from FY26 | 4.46% |
| Full Time Position Count: | 9 |
| Part Time Position Count: | (+) 1 |

| Non-Personnel Operating Expenses | |
|----------------------------------|-------------------|
| Proposed FY27 | \$ 169,747 |
| % Change from FY26 | -15.41% |

| Executive Summary of Projected Increases | | |
|---|--|---|
| <p>The FY 27 budget includes the salary and benefits of nine (9) full-time staff members. There is a proposed new temporary part-time position to assist with software conversion data entry which will be offset with anticipated savings in full-time salaries with a staff retirement.</p> | | <p>There are no notable increases requested in the FY27 budget.</p> |



County of Shenandoah, Virginia
Commissioner of the Revenue
Fiscal Year 2027 Proposed Budget

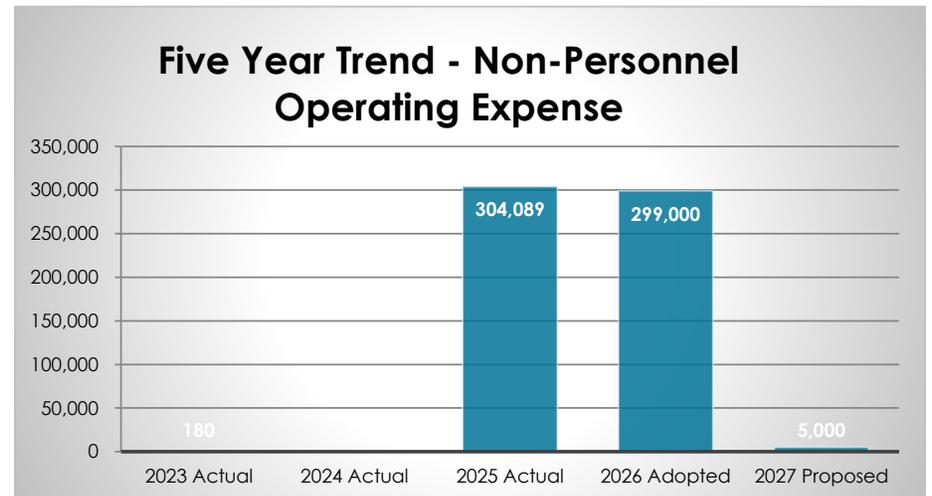
| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Actual Expenditures | FY 2026 Adopted Budget | FY 2027 Department Requests | \$ Increase (Decrease) | % Increase (Decrease) | FY 2027 Proposed Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|---|------------------------------------|-----------------------------|-----------------------------|-----------------------------|------------------------|-----------------------------|------------------------|-----------------------|-------------------------|------------------------|-----------------------|
| COMMISSIONER OF THE REVENUE (12310): | | | | | | | | | | | |
| <i>Salaries & Wages:</i> | | | | | | | | | | | |
| 4-100-12310-1100 | Salaries & Wages – Regular | 472,957 | 474,595 | 476,236 | 556,357 | 564,073 | 7,716 | 1.39% | 542,651 | (13,706) | -2.46% |
| 4-100-12310-1300 | Salaries & Wages - Part Time | 0 | 0 | 0 | 0 | 22,880 | 22,880 | 100.00% | 22,880 | 22,880 | 100.00% |
| <i>Employee Benefits:</i> | | | | | | | | | | | |
| 4-100-12310-2100 | FICA/Medicare - Employer | 34,414 | 35,086 | 34,273 | 42,562 | 44,903 | 2,341 | 5.50% | 43,440 | 878 | 2.06% |
| 4-100-12310-2210 | Virginia Retirement System (VRS) | 54,996 | 55,153 | 55,534 | 63,816 | 64,700 | 884 | 1.39% | 64,700 | 884 | 1.39% |
| 4-100-12310-2215 | VRS Hybrid Premium | 0 | 62 | 410 | 428 | 721 | 293 | 68.46% | 721 | 293 | 68.46% |
| 4-100-12310-2310 | Hospitalization Insurance | 80,765 | 91,176 | 99,121 | 117,307 | 142,389 | 25,082 | 21.38% | 142,389 | 25,082 | 21.38% |
| 4-100-12310-2400 | Group Life Insurance | 2,553 | 2,561 | 2,220 | 3,006 | 2,370 | (636) | -21.16% | 2,370 | (636) | -21.16% |
| 4-100-12310-2500 | Health Insurance Credit | 0 | 0 | 0 | 335 | 283 | (52) | -15.52% | 283 | (52) | -15.52% |
| 4-100-12310-2600 | Unemployment Insurance | 93 | 66 | 80 | 613 | 621 | 8 | 1.31% | 621 | 8 | 1.31% |
| 4-100-12310-2700 | Workers' Compensation Insurance | 250 | 432 | 412 | 412 | 424 | 12 | 3.00% | 169 | (243) | -58.98% |
| 4-100-12310-2900 | Accrued Annual & Sick Leave Payout | 0 | 10,665 | 0 | 13,175 | 13,400 | 225 | 1.71% | 13,400 | 225 | 1.71% |
| <i>Contractual Services:</i> | | | | | | | | | | | |
| 4-100-12310-3180 | Contractual Services | 95 | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| 4-100-12310-3310 | Repairs & Maintenance | 171 | 746 | 83 | 500 | 500 | 0 | 0.00% | 500 | 0 | 0.00% |
| 4-100-12310-3320 | Maintenance & Service Contract | 5,923 | 97,808 | 152,451 | 163,612 | 132,695 | (30,917) | -18.90% | 132,695 | (30,917) | -18.90% |
| 4-100-12310-3500 | Printing | 1,252 | 928 | 1,682 | 1,000 | 2,100 | 1,100 | 110.00% | 2,100 | 1,100 | 110.00% |
| 4-100-12310-3600 | Advertising | 0 | 0 | 0 | 300 | 300 | 0 | 0.00% | 300 | 0 | 0.00% |
| <i>Other Charges:</i> | | | | | | | | | | | |
| 4-100-12310-5210 | Postal Service | 5,571 | 5,433 | 5,579 | 5,500 | 5,500 | 0 | 0.00% | 6,500 | 1,000 | 18.18% |
| 4-100-12310-5230 | Telecommunications | 608 | 912 | 1,019 | 1,000 | 1,000 | 0 | 0.00% | 1,000 | 0 | 0.00% |
| 4-100-12310-5305 | Auto Insurance | 1,017 | 1,557 | 1,060 | 2,163 | 1,202 | (961) | -44.43% | 1,202 | (961) | -44.43% |
| 4-100-12310-5510 | Mileage | 504 | 685 | 1,088 | 1,000 | 1,500 | 500 | 50.00% | 1,500 | 500 | 50.00% |
| 4-100-12310-5530 | Food & Lodging | 678 | 647 | 2,884 | 3,000 | 3,500 | 500 | 16.67% | 3,500 | 500 | 16.67% |
| 4-100-12310-5540 | Convention, Training, & Education | 2,045 | 3,339 | 3,730 | 3,000 | 4,000 | 1,000 | 33.33% | 4,000 | 1,000 | 33.33% |
| 4-100-12310-5810 | Dues & Association Membership | 1,190 | 995 | 1,465 | 1,500 | 1,850 | 350 | 23.33% | 1,850 | 350 | 23.33% |
| 4-100-12310-5897 | Credit Card Fees | 0 | 0 | 50 | 300 | 0 | (300) | -100.00% | 0 | (300) | -100.00% |
| <i>Materials and Supplies:</i> | | | | | | | | | | | |
| 4-100-12310-6001 | Office Supplies | 850 | 5,601 | 3,683 | 5,200 | 5,000 | (200) | -3.85% | 5,000 | (200) | -3.85% |
| 4-100-12310-6008 | Vehicles Supplies (Gas) | 839 | 875 | 612 | 3,500 | 3,500 | 0 | 0.00% | 3,500 | 0 | 0.00% |
| 4-100-12310-6009 | Auto Repairs & Maintenance | 0 | 0 | 60 | 1,000 | 1,000 | 0 | 0.00% | 1,000 | 0 | 0.00% |
| 4-100-12310-6011 | Uniforms & Wearing Apparel | 0 | 0 | 0 | 500 | 500 | 0 | 0.00% | 500 | 0 | 0.00% |
| 4-100-12310-6012 | Books and Subscriptions | 0 | 1,032 | 1,199 | 1,600 | 1,100 | (500) | -31.25% | 1,100 | (500) | -31.25% |
| 4-100-12310-6014 | Operating Supplies | 0 | 0 | 353 | 500 | 500 | 0 | 0.00% | 500 | 0 | 0.00% |
| 4-100-12310-6031 | Cigarette Tax Stamps | 0 | 0 | 5,605 | 3,000 | 3,000 | 0 | 0.00% | 3,000 | 0 | 0.00% |
| <i>Capital Outlay:</i> | | | | | | | | | | | |
| 4-100-12310-8202 | Furniture & Fixtures | 0 | 1,173 | 1,715 | 2,500 | 2,500 | 0 | 0.00% | 0 | (2,500) | -100.00% |
| TOTAL COMMISSIONER OF THE REVENUE: | | 666,771 | 791,527 | 852,603 | 998,686 | 1,028,011 | 29,325 | 2.94% | 1,003,371 | 4,685 | 0.47% |

REASSESSMENT 12320

| Personnel and Benefits | |
|------------------------|-------|
| Proposed FY27 | \$ - |
| % Change from FY26 | 0.00% |

| Non-Personnel Operating Expenses | |
|----------------------------------|----------|
| Proposed FY27 | \$ 5,000 |
| % Change from FY26 | -98.33% |

| Executive Summary of Projected Increases | | |
|--|--|--|
| | | <p>Shenandoah County's general reassessment transcends multiple fiscal years with the bulk of the contractual work concluded in FY 26. A \$5,000 encumbrance is being reserved for any professional work affiliated with the reassessment that may occur during Board of Equalization hearings/appeals occurring after July 1, 2026.</p> |



County of Shenandoah, Virginia
 Reassessment
 Fiscal Year 2027 Proposed Budget

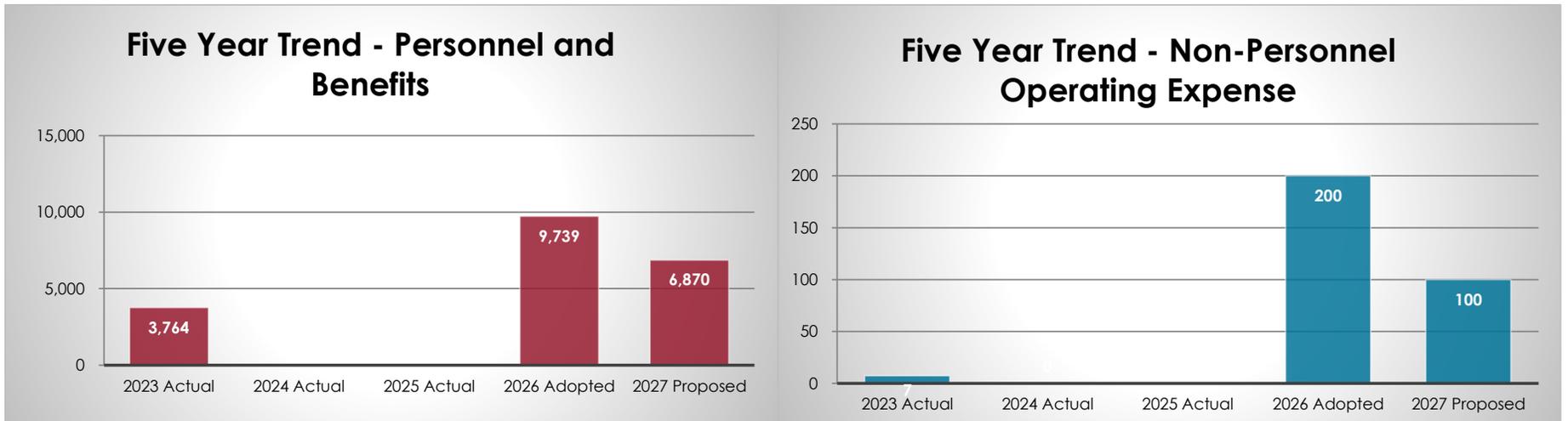
| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Actual Expenditures | FY 2026 Adopted Budget | FY 2027 Department Requests | \$ Increase (Decrease) | % Increase (Decrease) | FY 2027 Proposed Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|----------------------------------|-----------------------|-----------------------------------|-----------------------------------|-----------------------------------|------------------------------|-----------------------------------|---------------------------|--------------------------|-------------------------------|---------------------------|--------------------------|
| REASSESSMENT (12320): | | | | | | | | | | | |
| <i>Contractual Services:</i> | | | | | | | | | | | |
| 4-100-12320-3167 | Professional Services | 0 | 0 | 304,089 | 299,000 | 0 | (299,000) | -100.00% | 5,000 | (294,000) | -98.33% |
| <i>Other Charges:</i> | | | | | | | | | | | |
| 4-100-12320-5230 | Telecommunications | 180 | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| <i>Materials & Supplies:</i> | | | | | | | | | | | |
| 4-100-12320-6001 | Office Supplies | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| TOTAL REASSESSMENT: | | 180 | 0 | 304,089 | 299,000 | 0 | (299,000) | -100.00% | 5,000 | (294,000) | -98.33% |

BOARD OF EQUALIZATION 12330

| Personnel and Benefits | |
|------------------------|-----------------|
| Proposed FY27 | \$ 6,870 |
| % Change from FY26 | -29.46% |

| Non-Personnel Operating Expenses | |
|----------------------------------|---------------|
| Proposed FY27 | \$ 100 |
| % Change from FY26 | -50.00% |

| Executive Summary of Projected Increases | | |
|---|--|--|
| <p>The Board of Equalization (BoE) is comprised of court-appointed citizens of Shenandoah County who hear appeals associated with the mass reassessment of property. The members have in the past been paid a per diem for each time they are called together to hear appeals. This portion of the budget also includes temporary, part-time clerical assistance for the BoE.</p> | | <p>The Board of Equalization will be appointed to hear appeals in FY 26. The FY 26 budget includes expenses associated with impaneling the BoE following the completion of the mass reassessment Jan 1, 2026. The Board of Equalization will be impaneled for a 12 month period. While most hearings will occur in the spring and early summer of 2026, hearings will continue into FY 27.</p> |



County of Shenandoah, Virginia
Board of Equalization
Fiscal Year 2027 Proposed Budget

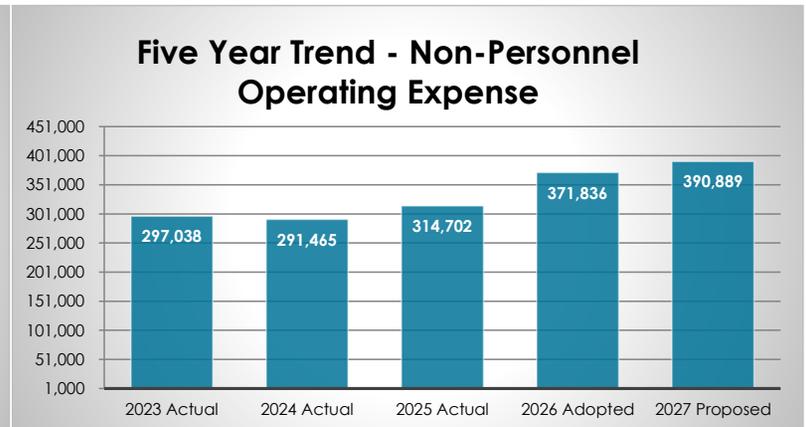
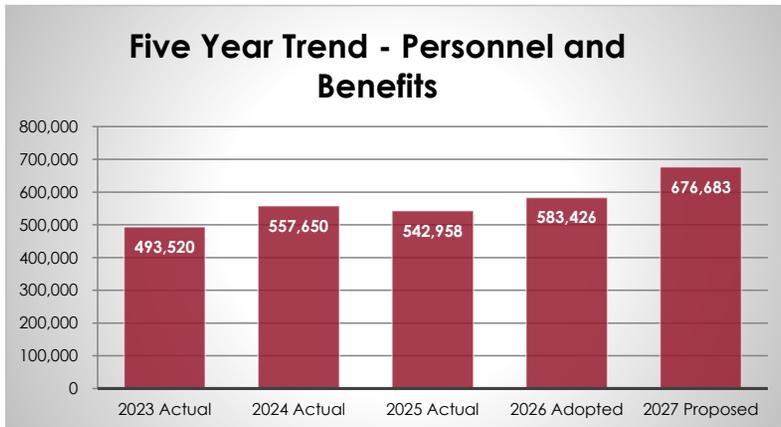
| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Actual Expenditures | FY 2026 Adopted Budget | FY 2027 Department Requests | \$ Increase (Decrease) | % Increase (Decrease) | FY 2027 Proposed Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|---------------------------------------|------------------------------------|-----------------------------|-----------------------------|-----------------------------|------------------------|-----------------------------|------------------------|-----------------------|-------------------------|------------------------|-----------------------|
| BOARD OF EQUALIZATION (12330): | | | | | | | | | | | |
| <i>Salaries & Wages:</i> | | | | | | | | | | | |
| 4-100-12330-1716 | Remuneration/Board of Equalization | 3,494 | 0 | 0 | 9,000 | 4,500 | (4,500) | -50.00% | 6,500 | (2,500) | -27.78% |
| <i>Employee Benefits:</i> | | | | | | | | | | | |
| 4-100-12330-2100 | FICA/Medicare - Employer | 267 | 0 | 0 | 689 | 345 | (345) | -50.00% | 345 | (345) | -50.00% |
| 4-100-12330-2600 | Unemployment Insurance | 3 | 0 | 0 | 50 | 25 | (25) | -50.00% | 25 | (25) | -50.00% |
| <i>Other Charges:</i> | | | | | | | | | | | |
| 4-100-12330-3320 | Maintenance & Service Contracts | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| 4-100-12330-3600 | Advertising | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| 4-100-12330-5210 | Postal Service | 7 | 0 | 0 | 100 | 50 | (50) | -50.00% | 50 | (50) | -50.00% |
| 4-100-12330-5230 | Telecommunications | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| 4-100-12330-6001 | Office Supplies | 0 | 0 | 0 | 100 | 50 | (50) | -50.00% | 50 | (50) | -50.00% |
| TOTAL BOARD OF EQUALIZATION: | | 3,772 | 0 | 0 | 9,939 | 4,970 | (4,970) | -50.00% | 6,970 | (2,970) | -29.88% |

TREASURER 12410

| Personnel and Benefits | |
|---------------------------|-------------------|
| Proposed FY27 | \$ 676,683 |
| % Change from FY26 | 15.98% |
| Full Time Position Count: | 7 |
| Part Time Position Count: | 0 |

| Non-Personnel Operating Expenses | |
|----------------------------------|-------------------|
| Proposed FY27 | \$ 390,889 |
| % Change from FY26 | 5.12% |

| Executive Summary of Projected Increases | | |
|---|--|--|
| <p>The personnel and benefits budget includes associated salary and fringe benefit costs for seven (7) full-time staff members.</p> | | <p><i>Acct# 12410-5210</i> Postal Services is being increased by \$16,700. This is attributed to several factors, including increased postage pricing, increased activity, and the implementation of a second delinquent notice following the first half tax distribution as opposed to a singular delinquent notice. There are also increases in mileage <i>Acct# 12410-5510</i> mileage and <i>12410-5540</i> convention and education both affiliated with the offsite training of two, new staff members</p> |



County of Shenandoah, Virginia
Treasurer
Fiscal Year 2027 Proposed Budget

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Actual Expenditures | FY 2026 Adopted Budget | FY 2027 Department Requests | \$ Increase (Decrease) | % Increase (Decrease) | FY 2027 Proposed Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|--|-----------------------------------|-----------------------------|-----------------------------|-----------------------------|------------------------|-----------------------------|------------------------|-----------------------|-------------------------|------------------------|-----------------------|
| TREASURER (12410): | | | | | | | | | | | |
| <i>Salaries & Wages:</i> | | | | | | | | | | | |
| 4-100-12410-1100 | Salaries & Wages – Regular | 353,772 | 388,635 | 382,998 | 411,143 | 466,969 | 55,826 | 13.58% | 466,969 | 55,826 | 13.58% |
| 4-100-12410-1300 | Salaries & Wages-Part-Time | 6,092 | 19,356 | 16,335 | 20,754 | 0 | (20,754) | -100.00% | 0 | (20,754) | -100.00% |
| <i>Employee Benefits:</i> | | | | | | | | | | | |
| 4-100-12410-2100 | FICA/Medicare - Employer | 27,108 | 30,827 | 29,924 | 33,031 | 35,724 | 2,693 | 8.15% | 35,724 | 2,693 | 8.15% |
| 4-100-12410-2210 | Virginia Retirement System | 41,080 | 45,198 | 50,169 | 47,159 | 53,562 | 6,403 | 13.58% | 53,562 | 6,403 | 13.58% |
| 4-100-12410-2215 | Hybrid Premium | 1,074 | 1,179 | 1,375 | 1,501 | 1,775 | 274 | 18.25% | 1,775 | 274 | 18.25% |
| 4-100-12410-2310 | Hospitalization Insurance | 62,196 | 67,657 | 59,591 | 66,679 | 115,803 | 49,124 | 73.67% | 115,803 | 49,124 | 73.67% |
| 4-100-12410-2400 | Group Life Insurance | 1,902 | 2,099 | 1,803 | 2,221 | 1,962 | (259) | -11.66% | 1,962 | (259) | -11.66% |
| 4-100-12410-2500 | Health Insurance Credit | 0 | 0 | 0 | 247 | 234 | (13) | -5.26% | 234 | (13) | -5.26% |
| 4-100-12410-2600 | Unemployment Insurance | 83 | 58 | 53 | 453 | 514 | 61 | 13.47% | 514 | 61 | 13.47% |
| 4-100-12410-2700 | Workers' Compensation Insurance | 213 | 240 | 237 | 238 | 245 | 7 | 3.00% | 140 | (98) | -41.18% |
| 4-100-12410-2900 | Accrued Annual & Sick Leave | 0 | 2,400 | 473 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| <i>Contractual Services:</i> | | | | | | | | | | | |
| 4-100-12410-3180 | Contractual Services | 23,574 | 26,590 | 17,427 | 38,600 | 38,600 | 0 | 0.00% | 38,600 | 0 | 0.00% |
| 4-100-12410-3320 | Maintenance & Service Contract | 2,421 | 2,469 | 3,193 | 3,659 | 4,279 | 620 | 16.94% | 4,279 | 620 | 16.94% |
| <i>Other Charges:</i> | | | | | | | | | | | |
| 4-100-12410-5210 | Postal Service | 57,549 | 69,617 | 85,873 | 83,500 | 100,200 | 16,700 | 20.00% | 100,200 | 16,700 | 20.00% |
| 4-100-12410-5230 | Telecommunications | 655 | 702 | 472 | 1,000 | 1,000 | 0 | 0.00% | 1,000 | 0 | 0.00% |
| 4-100-12410-5510 | Mileage | 1,248 | 959 | 890 | 1,700 | 2,225 | 525 | 30.88% | 2,225 | 525 | 30.88% |
| 4-100-12410-5530 | Food & Lodging | 138 | 962 | 735 | 2,000 | 2,000 | 0 | 0.00% | 2,000 | 0 | 0.00% |
| 4-100-12410-5540 | Convention, Training, & Education | 2,600 | 1,690 | 2,010 | 3,000 | 3,500 | 500 | 16.67% | 3,500 | 500 | 16.67% |
| 4-100-12410-5810 | Dues & Association Membership | 1,545 | 1,495 | 1,245 | 1,850 | 1,850 | 0 | 0.00% | 1,850 | 0 | 0.00% |
| 4-100-12410-5897 | Bank Service Charges | 7,971 | 9,715 | 9,721 | 12,000 | 12,000 | 0 | 0.00% | 12,000 | 0 | 0.00% |
| <i>Materials and Supplies:</i> | | | | | | | | | | | |
| 4-100-12410-6001 | Office Supplies | 4,023 | 2,837 | 4,254 | 4,300 | 5,000 | 700 | 16.28% | 5,000 | 700 | 16.28% |
| 4-100-12410-6012 | Subscriptions | 225 | 225 | 225 | 227 | 235 | 8 | 3.52% | 235 | 8 | 3.52% |
| <i>Capital Outlay:</i> | | | | | | | | | | | |
| 4-100-12410-8202 | Furniture & Fixtures | 0 | 2,685 | 0 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| Credit Card Convenience Fee Recoveries: | | | | | | | | | | | |
| <i>Other Charges:</i> | | | | | | | | | | | |
| 4-100-12410-5897-001 | Credit Card Convenience Fee | 195,089 | 171,520 | 188,657 | 220,000 | 220,000 | 0 | 0.00% | 220,000 | 0 | 0.00% |
| TOTAL TREASURER: | | 790,558 | 849,115 | 857,659 | 955,262 | 1,067,677 | 112,415 | 11.77% | 1,067,572 | 112,310 | 11.76% |

FINANCE 12440

| Personnel and Benefits | |
|---------------------------|-------------------|
| Proposed FY27 | \$ 508,719 |
| % Change from FY26 | 8.15% |
| Full Time Position Count: | 5 |
| Part Time Position Count: | 0 |

| Non-Personnel Operating Expenses | |
|----------------------------------|-------------------|
| Proposed FY27 | \$ 142,814 |
| % Change from FY26 | -10.25% |

| Executive Summary of Projected Increases | | |
|--|--|--|
| <p>The personnel and benefits budget includes related expenditures for five (5) full time staff members.</p> | | <p><i>Acct#12440-5530 and 5540</i> have been increased by \$1,210 and \$969, respectively in the anticipation of a staff member pursuing additional training through the Weldon Cooper Center at UVA. <i>Acct#12440-3320</i> maintenance and service contracts was decreased with the movement of the annual website hosting fee to the proposed Communications Department. Should the Communications Department be denied, \$15,000 in expenses would need to be reassumed by the Finance Department. <u>For proposed capital outlay expenses please see Appendix A: Minor Capital Requests and/or Appendix B: Fleet Requests and Other Operating Capital</u> for additional details.</p> |



County of Shenandoah, Virginia
Department of Finance
Fiscal Year 2027 Proposed Budget

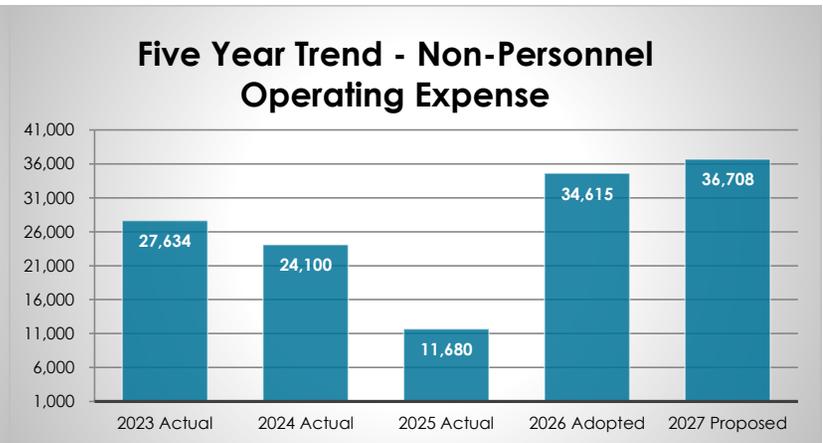
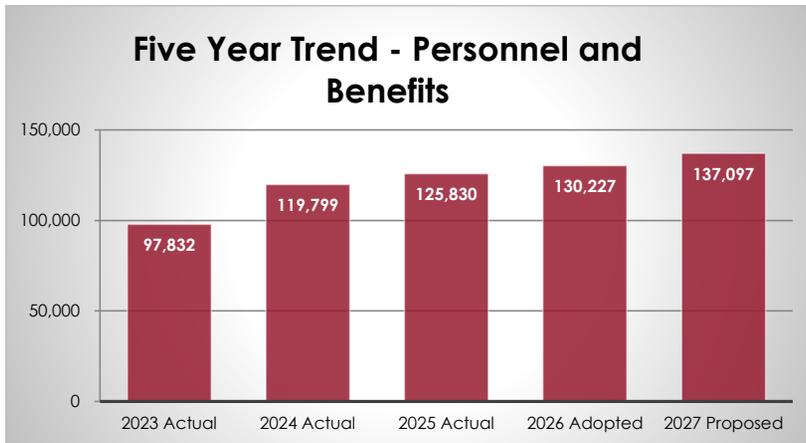
| Account Number | Account Name | FY 2023 | FY 2024 | FY 2025 | FY 2026 | FY 2027 | \$ Increase (Decrease) | % Increase (Decrease) | FY 2027 | \$ Increase (Decrease) | % Increase (Decrease) |
|---------------------------------------|-------------------------------------|------------------------|------------------------|------------------------|-------------------|------------------------|---------------------------|--------------------------|--------------------|---------------------------|--------------------------|
| | | Actual Expenditures | Actual Expenditures | Actual Expenditures | Adopted Budget | Department Requests | | | Proposed Budget | | |
| DEPARTMENT OF FINANCE (12440): | | | | | | | | | | | |
| <i>Salaries & Wages:</i> | | | | | | | | | | | |
| 4-100-12440-1100 | Salaries & Wages – Regular | 216,579 | 215,004 | 307,189 | 337,636 | 360,229 | 22,593 | 6.69% | 360,229 | 22,593 | 6.69% |
| 4-100-12440-1200 | Salaries & Wages – Overtime | 1,221 | 1,387 | 0 | 0 | 2,000 | 2,000 | 100.00% | 2,000 | 2,000 | 100.00% |
| <i>Employee Benefits:</i> | | | | | | | | | | | |
| 4-100-12440-2100 | FICA/Medicare - Employer | 16,064 | 16,331 | 23,006 | 25,830 | 27,559 | 1,729 | 6.69% | 27,559 | 1,729 | 6.69% |
| 4-100-12440-2210 | Virginia Retirement System | 25,153 | 25,179 | 43,142 | 38,727 | 41,320 | 2,593 | 6.70% | 41,320 | 2,593 | 6.70% |
| 4-100-12440-2215 | Hybrid STD/LTD Premium | 816 | 1,087 | 1,622 | 1,783 | 1,875 | 92 | 5.16% | 1,875 | 92 | 5.16% |
| 4-100-12440-2310 | Hospitalization Insurance | 38,204 | 38,571 | 51,907 | 59,372 | 72,029 | 12,657 | 21.32% | 72,029 | 12,657 | 21.32% |
| 4-100-12440-2311 | Health Savings Account Contribution | 0 | 250 | 1,500 | 1,500 | 1,500 | 0 | 0.00% | 1,500 | 0 | 0.00% |
| 4-100-12440-2400 | Group Life Insurance | 1,165 | 1,140 | 1,444 | 1,824 | 1,521 | (303) | -16.61% | 1,521 | (303) | -16.61% |
| 4-100-12440-2500 | VRS Health Insurance Credit | 68 | 60 | 109 | 203 | 182 | (21) | -10.34% | 182 | (21) | -10.34% |
| 4-100-12440-2600 | Unemployment Insurance | 67 | 43 | 48 | 372 | 397 | 25 | 6.72% | 397 | 25 | 6.72% |
| 4-100-12440-2700 | Workers' Compensation Insurance | 160 | 145 | 143 | 143 | 147 | 4 | 3.00% | 107 | (36) | -25.17% |
| 4-100-12440-2820 | Education - Tuition Assistance | 0 | 0 | 0 | 3,000 | 3,000 | 0 | 0.00% | 0 | (3,000) | -100.00% |
| 4-100-12440-2900 | Accrued Annual & Sick Leave Payout | 0 | 4,508 | 0 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| <i>Contractual Services:</i> | | | | | | | | | | | |
| 4-100-12440-3130 | Financial Advisory Services | 0 | 16,360 | 34,215 | 45,000 | 45,000 | 0 | 0.00% | 45,000 | 0 | 0.00% |
| 4-100-12440-3180 | Contractual Services | 1,899 | 5,049 | (1,779) | 4,000 | 4,000 | 0 | 0.00% | 4,000 | 0 | 0.00% |
| 4-100-12440-3320 | Maintenance and Service Contracts | 50,143 | 66,757 | 64,564 | 80,500 | 81,740 | 1,240 | 1.54% | 66,740 | (13,760) | -17.09% |
| 4-100-12440-3500 | Printing | 0 | 298 | 36 | 500 | 500 | 0 | 0.00% | 500 | 0 | 0.00% |
| <i>Other Charges:</i> | | | | | | | | | | | |
| 4-100-12440-5210 | Postage | 476 | 1,028 | 1,446 | 850 | 1,200 | 350 | 41.18% | 1,200 | 350 | 41.18% |
| 4-100-12440-5230 | Telecommunications | 170 | 561 | 608 | 1,000 | 750 | (250) | -25.00% | 750 | (250) | -25.00% |
| 4-100-12440-5510 | Mileage | 500 | 362 | 1,010 | 1,000 | 1,220 | 220 | 22.00% | 1,220 | 220 | 22.00% |
| 4-100-12440-5530 | Food & Lodging | 897 | 762 | 647 | 2,500 | 3,710 | 1,210 | 48.40% | 3,710 | 1,210 | 48.40% |
| 4-100-12440-5540 | Convention, Training, & Education | 1,675 | 555 | 3,379 | 7,550 | 8,519 | 969 | 12.83% | 8,519 | 969 | 12.83% |
| 4-100-12440-5810 | Dues & Association Membership | 1,313 | 1,975 | 1,558 | 2,300 | 2,300 | 0 | 0.00% | 2,300 | 0 | 0.00% |
| 4-100-12440-5897 | Bank Financing Charges | 0 | 100 | 0 | 1,000 | 500 | (500) | -50.00% | 500 | (500) | -50.00% |
| <i>Materials and Supplies:</i> | | | | | | | | | | | |
| 4-100-12440-6001 | Office Supplies | 3,124 | 3,431 | 3,866 | 6,000 | 7,000 | 1,000 | 16.67% | 6,000 | 0 | 0.00% |
| 4-100-12440-6002 | Food Supplies | 0 | 0 | 0 | 0 | 1,000 | 1,000 | 100.00% | 500 | 500 | 100.00% |
| 4-100-12440-6011 | Uniforms & Wearing Apparel | 0 | 0 | 0 | 375 | 375 | 0 | 0.00% | 375 | 0 | 0.00% |
| 4-100-12440-6012 | Book and Subscriptions | 0 | 0 | 27 | 250 | 250 | 0 | 0.00% | 250 | 0 | 0.00% |
| 4-100-12440-6014 | Other Operating Supplies | 50 | 208 | 365 | 250 | 250 | 0 | 0.00% | 250 | 0 | 0.00% |
| <i>Capital Outlay:</i> | | | | | | | | | | | |
| 4-100-12440-8202 | Furniture & Fixtures | 0 | 1,681 | 6,677 | 4,000 | 2,000 | (2,000) | -50.00% | 0 | (4,000) | -100.00% |
| 4-100-12440-8207 | EDP Equipment | 0 | 0 | 210,181 | 2,050 | 1,000 | (1,050) | -51.22% | 1,000 | (1,050) | -51.22% |
| TOTAL DEPARTMENT OF FINANCE: | | 359,744 | 402,833 | 756,908 | 627,465 | 673,073 | 43,558 | 6.94% | 651,533 | 22,018 | 3.51% |

GEOGRAPHIC INFO SYSTEMS 12540

| Personnel and Benefits | |
|---------------------------|-------------------|
| Proposed FY27 | \$ 137,097 |
| % Change from FY26 | 5.28% |
| Full Time Position Count: | 1 |
| Part Time Position Count: | 0 |

| Non-Personnel Operating Expenses | |
|----------------------------------|------------------|
| Proposed FY27 | \$ 36,708 |
| % Change from FY26 | 6.05% |

| Executive Summary of Projected Increases | |
|--|--|
| | <p>The most notable change in the FY 27 budget in GIS is the increase in <i>account #12540-3166</i> affiliated with maintenance and contractual services. The budget for this line item has been increased by \$5,593, which is affiliated with the expansion of licensure and GIS access for other county departments (e.g., SCFR and community development).</p> |



County of Shenandoah, Virginia
Geographic Information Systems (GIS)
Fiscal Year 2027 Proposed Budget

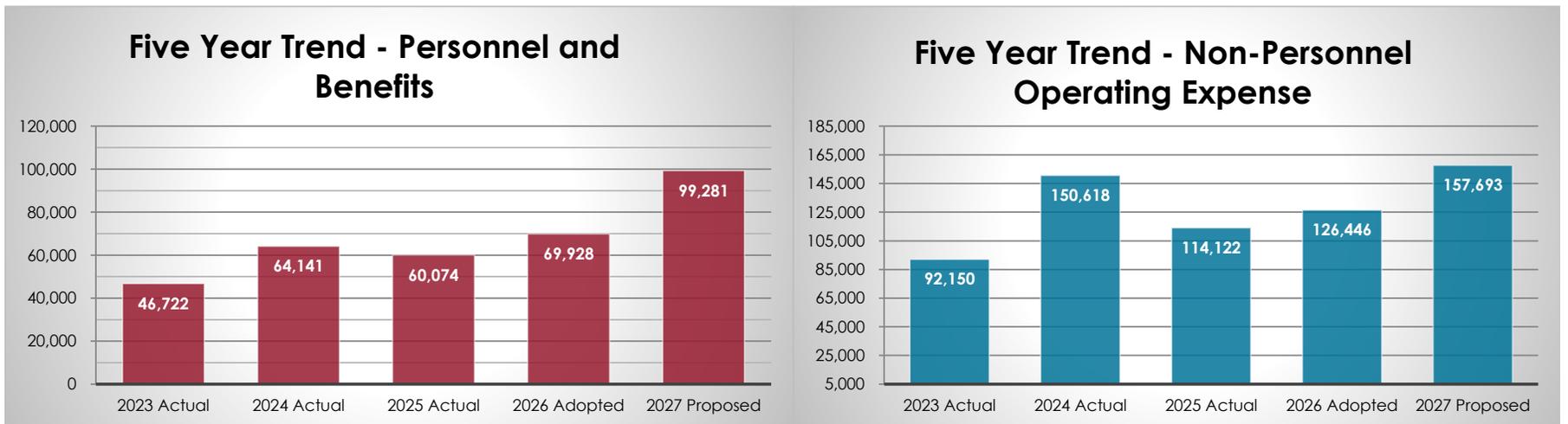
| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Actual Expenditures | FY 2026 Adopted Budget | FY 2027 Department Requests | \$ Increase (Decrease) | % Increase (Decrease) | FY 2027 Proposed Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|--|-----------------------------------|-----------------------------|-----------------------------|-----------------------------|------------------------|-----------------------------|------------------------|-----------------------|-------------------------|------------------------|-----------------------|
| GEOGRAPHIC INFORMATION SYSTEMS (GIS) (12540): | | | | | | | | | | | |
| <i>Salaries & Wages:</i> | | | | | | | | | | | |
| 4-100-12540-1100 | Salaries & Wages – Regular | 75,101 | 91,675 | 97,052 | 99,964 | 104,249 | 4,285 | 4.29% | 104,249 | 4,285 | 4.29% |
| <i>Employee Benefits:</i> | | | | | | | | | | | |
| 4-100-12540-2100 | FICA/Medicare - Employer | 6,184 | 7,013 | 7,424 | 7,648 | 7,976 | 328 | 4.29% | 7,976 | 328 | 4.29% |
| 4-100-12540-2210 | Virginia Retirement System | 8,349 | 10,662 | 11,132 | 11,466 | 11,958 | 492 | 4.29% | 11,958 | 492 | 4.29% |
| 4-100-12540-2310 | Hospitalization | 7,708 | 8,341 | 8,150 | 8,889 | 10,776 | 1,887 | 21.23% | 10,776 | 1,887 | 21.23% |
| 4-100-12540-2311 | Health Savings Plan Contributions | 0 | 1,500 | 1,500 | 1,500 | 1,500 | 0 | 0.00% | 1,500 | 0 | 0.00% |
| 4-100-12540-2400 | Group Life Insurance | 388 | 495 | 456 | 540 | 438 | (102) | -18.89% | 438 | (102) | -18.89% |
| 4-100-12540-2500 | VRS Health Insurance Credit | 43 | 55 | 58 | 60 | 53 | (7) | -11.67% | 53 | (7) | -11.67% |
| 4-100-12540-2600 | Unemployment Insurance | 10 | 8 | 8 | 110 | 115 | 5 | 4.55% | 115 | 5 | 4.55% |
| 4-100-12540-2700 | Workers' Compensation Insurance | 49 | 50 | 50 | 50 | 52 | 2 | 3.00% | 32 | (18) | -36.00% |
| <i>Contractual Services:</i> | | | | | | | | | | | |
| 4-100-12540-3162 | Professional Services | 2,839 | 0 | 0 | 3,500 | 3,000 | (500) | -14.29% | 0 | (3,500) | -100.00% |
| 4-100-12540-3166 | Contractual Services | 16,264 | 19,547 | 11,434 | 29,100 | 34,693 | 5,593 | 19.22% | 34,693 | 5,593 | 19.22% |
| <i>Other Charges:</i> | | | | | | | | | | | |
| 4-100-12540-3310 | Repairs & Maintenance | 0 | 0 | 0 | 500 | 500 | 0 | 0.00% | 500 | 0 | 0.00% |
| 4-100-12540-3320 | Maintenance & Service Contracts | 141 | 135 | 137 | 140 | 140 | 0 | 0.00% | 140 | 0 | 0.00% |
| 4-100-12540-5210 | Postal Service | 8 | 2 | 6 | 25 | 25 | 0 | 0.00% | 25 | 0 | 0.00% |
| 4-100-12540-5230 | Telecommunications | 93 | 110 | 103 | 250 | 250 | 0 | 0.00% | 250 | 0 | 0.00% |
| 4-100-12540-5510 | Mileage | 0 | 0 | 0 | 25 | 25 | 0 | 0.00% | 25 | 0 | 0.00% |
| <i>Materials and Supplies:</i> | | | | | | | | | | | |
| 4-100-12540-6001 | Office Supplies | 40 | 0 | 0 | 50 | 50 | 0 | 0.00% | 50 | 0 | 0.00% |
| 4-100-12540-6008 | Vehicles Supplies (Gas) | 0 | 0 | 0 | 25 | 25 | 0 | 0.00% | 25 | 0 | 0.00% |
| 4-100-12540-6014 | Operating Supplies | 750 | 0 | 0 | 1,000 | 1,000 | 0 | 0.00% | 1,000 | 0 | 0.00% |
| <i>Capital Outlay:</i> | | | | | | | | | | | |
| 4-100-12540-8107/8207 | EDP Equipment | 7,499 | 4,307 | 0 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| TOTAL GEOGRAPHIC INFORMATION SYSTEMS: | | 125,467 | 143,899 | 137,510 | 164,842 | 176,825 | 11,983 | 7.27% | 173,805 | 8,963 | 5.44% |

ELECTORAL BOARD 13100

| Personnel and Benefits | |
|------------------------|------------------|
| Proposed FY27 | \$ 99,281 |
| % Change from FY26 | 41.98% |

| Non-Personnel Operating Expenses | |
|----------------------------------|-------------------|
| Proposed FY27 | \$ 157,693 |
| % Change from FY26 | 24.71% |

| Executive Summary of Projected Increases | | |
|---|--|--|
| <p>There are no full time employees applied to the personnel and benefits portion of the budget. The stipends associated with the electoral board members (3) as well as part time election workers, of which 150+ are reflected in these accounts.</p> | | <p>The FY27 budget for both the electoral board as well as general registrar are largely influenced by the number of elections anticipated. Both budgets have assumed three (3) elections.</p> |



Shenandoah County, VA
Electoral Board
Fiscal Year 2027 Proposed Budget

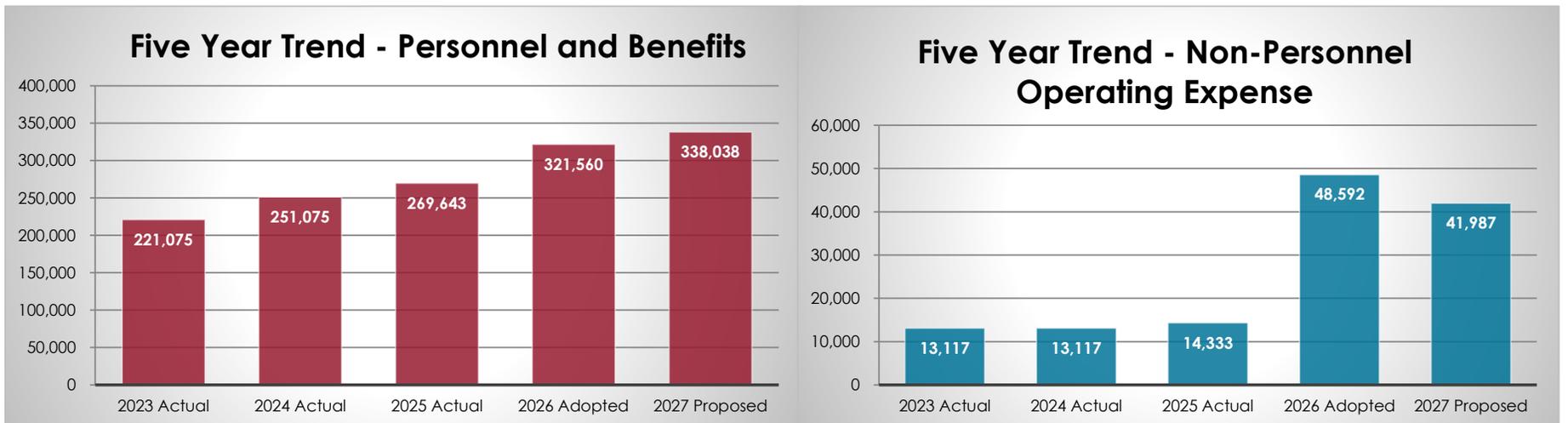
| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Actual Expenditures | FY 2026 Adopted Budget | FY 2027 Department Requests | \$ Increase (Decrease) | % Increase (Decrease) | FY 2027 Proposed Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|--|-------------------------------------|-----------------------------|-----------------------------|-----------------------------|------------------------|-----------------------------|------------------------|-----------------------|-------------------------|------------------------|-----------------------|
| <u>ELECTORAL BOARD (13100):</u> | | | | | | | | | | | |
| <i>Salaries & Wages:</i> | | | | | | | | | | | |
| 4-100-13100-1100 | Salaries & Wages – Regular | 9,717 | 10,363 | 10,763 | 11,086 | 11,307 | 221 | 1.99% | 11,307 | 221 | 1.99% |
| 4-100-13100-1700 | Stipend for Services | 36,235 | 52,380 | 47,388 | 57,925 | 80,850 | 22,925 | 39.58% | 80,850 | 22,925 | 39.58% |
| <i>Employee Benefits:</i> | | | | | | | | | | | |
| 4-100-13100-2100 | FICA/Medicare - Employer | 743 | 1,392 | 1,901 | 845 | 7,050 | 6,205 | 734.32% | 7,050 | 6,205 | 734.32% |
| 4-100-13100-2600 | Unemployment Insurance | 21 | 0 | 16 | 65 | 67 | 2 | 3.00% | 67 | 2 | 3.00% |
| 4-100-13100-2700 | Workers' Compensation Insurance | 5 | 6 | 6 | 7 | 7 | 0 | 3.00% | 7 | 0 | 3.00% |
| <i>Contractual Services:</i> | | | | | | | | | | | |
| 4-100-13100-3310 | Repairs & Maintenance | 1,596 | 18,477 | 1,762 | 1,593 | 2,390 | 797 | 50.03% | 2,390 | 797 | 50.03% |
| 4-100-13100-3320 | Maintenance and Service Contracts | 48,788 | 45,164 | 85,287 | 67,283 | 87,493 | 20,210 | 30.04% | 87,493 | 20,210 | 30.04% |
| 4-100-13100-3500 | Printing | 6,611 | 26,075 | 13,051 | 19,380 | 26,520 | 7,140 | 36.84% | 26,520 | 7,140 | 36.84% |
| 4-100-13100-3600 | Advertising | 4,543 | 9,522 | (3,082) | 9,000 | 9,000 | 0 | 0.00% | 9,000 | 0 | 0.00% |
| <i>Other Charges:</i> | | | | | | | | | | | |
| 4-100-13100-5210 | Postal Service | 9,785 | 0 | 7,500 | 9,171 | 9,885 | 714 | 7.79% | 9,885 | 714 | 7.79% |
| 4-100-13100-5230 | Telecommunications | 89 | 99 | 104 | 600 | 600 | 0 | 0.00% | 600 | 0 | 0.00% |
| 4-100-13100-5309 | Contractors Equipment Insurance | 107 | 107 | 107 | 110 | 110 | 0 | 0.00% | 110 | 0 | 0.00% |
| 4-100-13100-5420 | Lease/Rent Building | 1,500 | 1,500 | 750 | 3,000 | 3,000 | 0 | 0.00% | 3,000 | 0 | 0.00% |
| 4-100-13100-5510 | Mileage | 1,953 | 2,087 | 1,655 | 3,900 | 6,036 | 2,136 | 54.77% | 6,036 | 2,136 | 54.77% |
| 4-100-13100-5530 | Food & Lodging | 1,555 | 4,490 | 2,133 | 4,559 | 4,559 | 0 | 0.00% | 4,559 | 0 | 0.00% |
| 4-100-13100-5540 | Convention, Training, & Education | 1,215 | 1,350 | 950 | 1,390 | 1,390 | 0 | 0.00% | 1,390 | 0 | 0.00% |
| 4-100-13100-5810 | Dues & Association Membership | 200 | 250 | 250 | 310 | 310 | 0 | 0.00% | 310 | 0 | 0.00% |
| <i>Materials and Supplies:</i> | | | | | | | | | | | |
| 4-100-13100-6001 | Office Supplies | 3,922 | 10,440 | 3,501 | 5,650 | 6,900 | 1,250 | 22.12% | 5,650 | 0 | 0.00% |
| 4-100-13100-6008 | Vehicle Supplies (Gas, Oil, Grease) | 237 | 409 | 154 | 500 | 750 | 250 | 50.00% | 750 | 250 | 50.00% |
| <i>Capital Outlay:</i> | | | | | | | | | | | |
| 4-100-13100-8101 | Machinery & Equipment | 10,048 | 30,649 | 0 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| TOTAL ELECTORAL BOARD: | | 138,872 | 214,760 | 174,195 | 196,374 | 258,224 | 61,850 | 31.50% | 256,974 | 60,600 | 30.86% |

GENERAL REGISTRAR 13200

| Personnel and Benefits | |
|---------------------------|-------------------|
| Proposed FY27 | \$ 338,038 |
| % Change from FY26 | 5.12% |
| Full Time Position Count: | 2 |
| Part Time Position Count: | 3 |

| Non-Personnel Operating Expenses | |
|----------------------------------|------------------|
| Proposed FY27 | \$ 41,987 |
| % Change from FY26 | -13.59% |

| Executive Summary of Projected Increases | | |
|---|--|--|
| <p>The personnel and benefits costs applied to this portion of the budget include two (2) full-time personnel: General Registrar and Chief Deputy Registrar, three (3) part time personnel and an appropriation for temporary part time/seasonal staff. There are no proposed increases in staffing proposed.</p> | | <p>The FY27 budget for both the general registrar, as well as the electoral board, are largely influenced by the number of elections anticipated. Both budgets have assumed three (3) elections.</p> |



County of Shenandoah, Virginia
General Registrar
Fiscal Year 2027 Proposed Budget

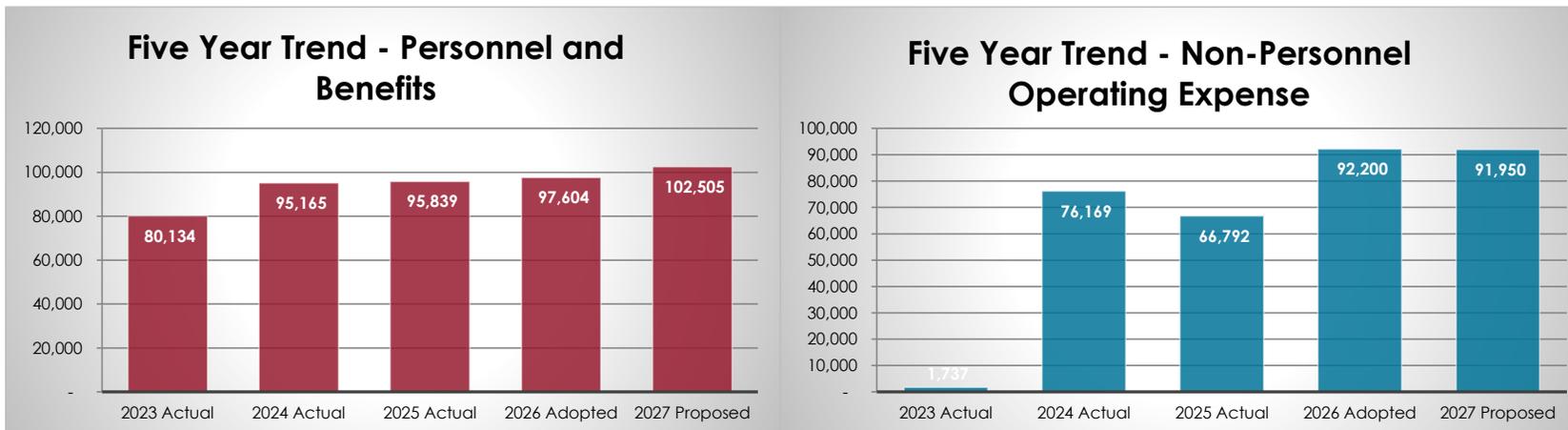
| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Actual Expenditures | FY 2026 Adopted Budget | FY 2027 Department Requests | \$ Increase (Decrease) | % Increase (Decrease) | FY 2027 Proposed Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|-----------------------------------|-----------------------------------|-----------------------------|-----------------------------|-----------------------------|------------------------|-----------------------------|------------------------|-----------------------|-------------------------|------------------------|-----------------------|
| GENERAL REGISTRAR (13200): | | | | | | | | | | | |
| <i>Salaries & Wages:</i> | | | | | | | | | | | |
| 4-100-13200-1100 | Salaries & Wages – Regular | 126,981 | 147,156 | 152,326 | 156,897 | 164,524 | 7,627 | 4.86% | 164,524 | 7,627 | 4.86% |
| 4-100-13200-1200 | Salaries & Wages -- Overtime | 0 | 569 | 0 | 0 | 3,000 | 3,000 | 0.00% | 3,000 | 3,000 | 100.00% |
| 4-100-13200-1300 | Salaries & Wages - Part-Time | 38,615 | 44,603 | 57,146 | 97,578 | 96,195 | (1,383) | -1.42% | 96,195 | (1,383) | -1.42% |
| 4-100-13200-1700 | Stipends for Services | 1,680 | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| <i>Employee Benefits:</i> | | | | | | | | | | | |
| 4-100-13200-2100 | FICA/Medicare - Employer | 12,888 | 14,131 | 15,053 | 19,419 | 19,946 | 527 | 2.71% | 19,946 | 527 | 2.71% |
| 4-100-13200-2210 | Virginia Retirement System | 15,931 | 16,963 | 18,145 | 17,996 | 18,871 | 875 | 4.86% | 18,871 | 875 | 4.86% |
| 4-100-13200-2215 | Hybrid STD/LTD Premium | 211 | 224 | 237 | 245 | 267 | 22 | 8.98% | 267 | 22 | 8.98% |
| 4-100-13200-2310 | Hospitalization Insurance | 23,858 | 26,448 | 25,854 | 28,196 | 34,200 | 6,004 | 21.29% | 34,200 | 6,004 | 21.29% |
| 4-100-13200-2400 | Group Life Insurance | 740 | 788 | 716 | 848 | 691 | (157) | -18.51% | 691 | (157) | -18.51% |
| 4-100-13200-2500 | VRS Health Insurance Credit | 24 | 25 | 27 | 95 | 83 | (12) | -12.63% | 83 | (12) | -12.63% |
| 4-100-13200-2600 | Unemployment Insurance | 43 | 54 | 26 | 173 | 181 | 8 | 4.62% | 181 | 8 | 4.62% |
| 4-100-13200-2700 | Workers' Compensation Insurance | 103 | 114 | 113 | 113 | 116 | 3 | 3.00% | 80 | (33) | -29.20% |
| <i>Contractual Services:</i> | | | | | | | | | | | |
| 4-100-13200-3180 | Contractual Services | 0 | 137 | 0 | 8,250 | 8,250 | 0 | 0.00% | 8,250 | 0 | 0.00% |
| 4-100-13200-3310 | Repairs & Maintenance | 0 | 137 | 0 | 550 | 550 | 0 | 0.00% | 550 | 0 | 0.00% |
| 4-100-13200-3320 | Maintenance & Service Contract | 3,650 | 3,103 | 3,773 | 7,826 | 7,826 | 0 | 0.00% | 7,826 | 0 | 0.00% |
| 4-100-13200-3500 | Printing | 0 | 0 | 0 | 300 | 300 | 0 | 0.00% | 300 | 0 | 0.00% |
| 4-100-13200-3600 | Advertising | 2,645 | 0 | 0 | 2,800 | 2,800 | 0 | 0.00% | 2,800 | 0 | 0.00% |
| <i>Other Charges:</i> | | | | | | | | | | | |
| 4-100-13200-5210 | Postal Service | 0 | 0 | 0 | 14,383 | 10,127 | (4,256) | -29.59% | 10,127 | (4,256) | -29.59% |
| 4-100-13200-5230 | Telecommunications | 1,157 | 1,213 | 1,104 | 1,368 | 1,368 | 0 | 0.00% | 1,368 | 0 | 0.00% |
| 4-100-13200-5510 | Mileage | 688 | 540 | 305 | 1,796 | 1,920 | 124 | 6.90% | 1,920 | 124 | 6.90% |
| 4-100-13200-5530 | Food & Lodging | 2,389 | 1,848 | 4,339 | 3,987 | 3,987 | 0 | 0.00% | 3,987 | 0 | 0.00% |
| 4-100-13200-5540 | Convention, Training, & Education | 1,720 | 1,730 | 1,425 | 1,467 | 1,467 | 0 | 0.00% | 1,467 | 0 | 0.00% |
| 4-100-13200-5810 | Dues & Association Membership | 0 | 810 | 430 | 380 | 330 | (50) | -13.16% | 330 | (50) | -13.16% |
| <i>Materials and Supplies:</i> | | | | | | | | | | | |
| 4-100-13200-6001 | Office Supplies | 676 | 1,490 | 2,957 | 5,260 | 2,820 | (2,440) | -46.39% | 2,820 | (2,440) | -46.39% |
| 4-100-13200-6012 | Book and Subscriptions | 192 | 450 | 0 | 225 | 242 | 17 | 7.56% | 242 | 17 | 7.56% |
| <i>Capital Outlay:</i> | | | | | | | | | | | |
| 4-100-13200-8201 | Machinery & Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| 4-100-13200-8202 | Furniture & Fixtures | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| TOTAL GENERAL REGISTRAR: | | 234,192 | 262,532 | 283,976 | 370,152 | 380,061 | 9,909 | 2.68% | 380,025 | 9,873 | 2.67% |

Circuit Court 21100

| Personnel and Benefits | |
|---------------------------|-------------------|
| Proposed FY27 | \$ 102,505 |
| % Change from FY26 | 5.02% |
| Full Time Position Count: | 1 |
| Part Time Position Count: | 1 |

| Non-Personnel Operating Expenses | |
|----------------------------------|------------------|
| Proposed FY27 | \$ 91,950 |
| % Change from FY26 | -0.27% |

| Executive Summary of Projected Increases | | |
|---|--|---|
| <p>The Circuit Court budget includes personnel expenses related to a part time office assistant supporting the Circuit Court judge(s). In addition, a full time law clerk position shared equally with Warren County is accounted for this this budget.</p> | | <p>There are no noteworthy increases in non-personnel operating expenditures. The county's appropriation of \$90,000 for funding drug court operations is accounted for in this budget. Drug court costs are funded by opioid abatement proceeds and managed by the Northern Shenandoah Valley Substance Abuse Coalition in partnership with Valley Health.</p> |



County of Shenandoah, Virginia
Circuit Court
Fiscal Year 2027 Proposed Budget

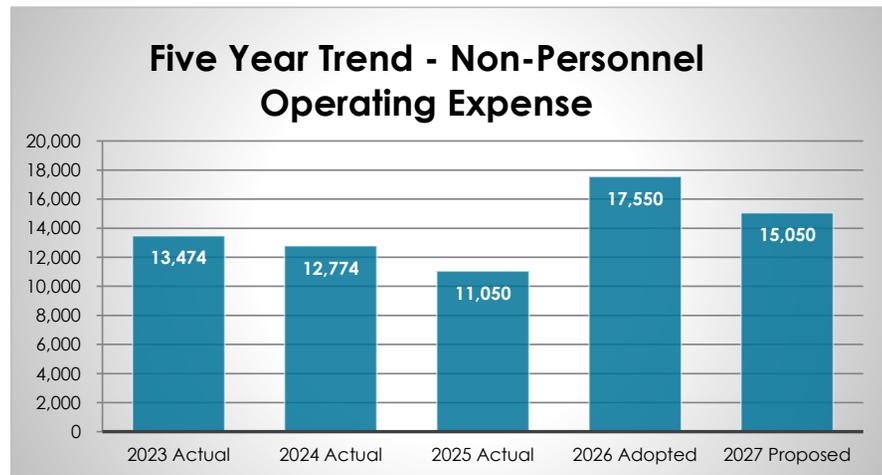
| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Actual Expenditures | FY 2026 Adopted Budget | FY 2027 Department Requests | \$ Increase (Decrease) | % Increase (Decrease) | FY 2027 Proposed Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|--|---|-----------------------------|-----------------------------|-----------------------------|------------------------|-----------------------------|------------------------|-----------------------|-------------------------|------------------------|-----------------------|
| CIRCUIT COURT (21100): | | | | | | | | | | | |
| <i>Salaries & Wages:</i> | | | | | | | | | | | |
| 4-100-21100-1100 | Salaries & Wages – Regular | 45,000 | 47,801 | 48,436 | 49,641 | 51,131 | 1,490 | 3.00% | 51,131 | 1,490 | 3.00% |
| 4-100-21100-1300 | Salaries & Wages – Part-time | 23,304 | 25,535 | 24,972 | 24,781 | 25,524 | 743 | 3.00% | 25,524 | 743 | 3.00% |
| <i>Employee Benefits:</i> | | | | | | | | | | | |
| 4-100-21100-2100 | FICA/Medicare - Employer | 5,225 | 5,610 | 5,616 | 5,682 | 5,865 | 183 | 3.22% | 5,865 | 183 | 3.22% |
| 4-100-21100-2210 | Virginia Retirement System | 5,234 | 5,940 | 6,040 | 5,694 | 5,865 | 171 | 3.00% | 5,865 | 171 | 3.00% |
| 4-100-21100-2215 | Hybrid STD/LTD Premium | 238 | 252 | 256 | 263 | 270 | 7 | 2.66% | 270 | 7 | 2.66% |
| 4-100-21100-2310 | Hospitalization Insurance | 779 | 9,595 | 10,219 | 11,144 | 13,528 | 2,384 | 21.39% | 13,528 | 2,384 | 21.39% |
| 4-100-21100-2400 | Group Life Insurance | 243 | 276 | 228 | 269 | 215 | (54) | -20.07% | 215 | (54) | -20.07% |
| 4-100-21100-2500 | VRS Health Insurance Credit | 27 | 29 | 5 | 30 | 26 | (4) | -13.33% | 26 | (4) | -13.33% |
| 4-100-21100-2600 | Unemployment Insurance | 45 | 29 | 24 | 55 | 57 | 2 | 3.64% | 57 | 2 | 3.64% |
| 4-100-21100-2700 | Workers' Compensation Insurance | 40 | 45 | 44 | 45 | 46 | 1 | 3.00% | 24 | (21) | -46.67% |
| 4-100-21100-2900 | Accrued Annual & Sick Leave Payout | 0 | 53 | 0 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| <i>Contractual Services:</i> | | | | | | | | | | | |
| 4-100-21100-3310 | Repairs & Maintenance | 0 | 0 | 0 | 200 | 200 | 0 | 0.00% | 200 | 0 | 0.00% |
| 4-100-21100-3320 | Maintenance & Service Contract | 318 | 339 | (9,041) | 500 | 500 | 0 | 0.00% | 500 | 0 | 0.00% |
| 4-113-21100-3320 | Maintenance & Service Contract - <i>Drug Court</i> | 0 | 75,000 | 75,000 | 90,000 | 90,000 | 0 | 0.00% | 90,000 | 0 | 0.00% |
| <i>Other Charges:</i> | | | | | | | | | | | |
| 4-100-21100-5210 | Postal Service | 0 | 0 | 0 | 150 | 150 | 0 | 0.00% | 150 | 0 | 0.00% |
| 4-100-21100-5230 | Telecommunications | 638 | 757 | 703 | 750 | 500 | (250) | -33.33% | 500 | (250) | -33.33% |
| <i>Materials and Supplies:</i> | | | | | | | | | | | |
| 4-100-21100-6001 | Office Supplies | 282 | 74 | 129 | 500 | 500 | 0 | 0.00% | 500 | 0 | 0.00% |
| 4-100-21100-6012 | Books & Supplies | 0 | 0 | 0 | 100 | 100 | 0 | 0.00% | 100 | 0 | 0.00% |
| <i>Capital Outlay:</i> | | | | | | | | | | | |
| 4-113-21100-8202 | Furniture & Fixtures - <i>Drug Court</i> | 498 | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| TOTAL CIRCUIT COURT EXPENDITURES: | | 81,870 | 171,334 | 162,631 | 189,804 | 194,478 | 4,674 | 2.46% | 194,455 | 4,651 | 2.45% |

GENERAL DISTRICT COURT 21200

| Personnel and Benefits | |
|------------------------|-------|
| Proposed FY27 | \$ - |
| % Change from FY26 | 0.00% |

| Non-Personnel Operating Expenses | |
|----------------------------------|-----------|
| Proposed FY27 | \$ 15,050 |
| % Change from FY26 | -14.25% |

| Executive Summary of Projected Increases | | |
|---|--|--|
| <p>There are no locally funded personnel costs affiliated with this budget. Expenses are associated with general office expenses.</p> | | |



County of Shenandoah, Virginia
General District Court
Fiscal Year 2027 Proposed Budget

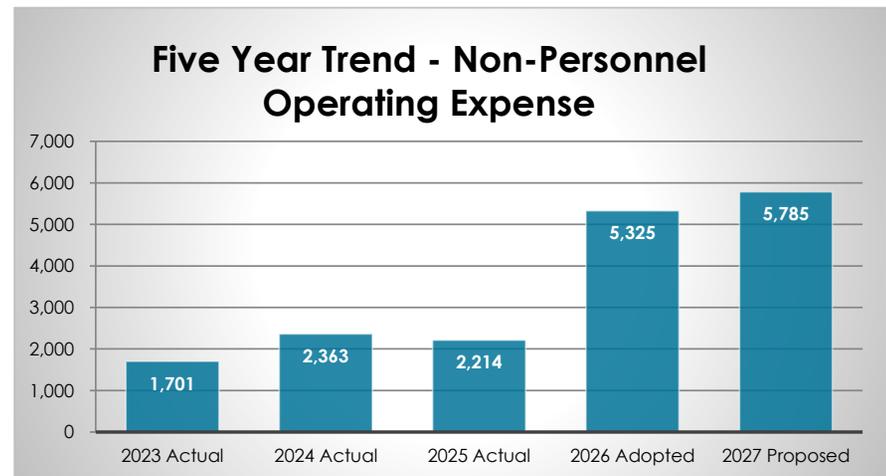
| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Actual Expenditures | FY 2026 Adopted Budget | FY 2027 Department Requests | \$ Increase (Decrease) | % Increase (Decrease) | FY 2027 Proposed Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|---|-------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|------------------------------|-----------------------------------|---------------------------|--------------------------|-------------------------------|---------------------------|--------------------------|
| <u>GENERAL DISTRICT COURT:</u> | | | | | | | | | | | |
| <u>General District Court (21200):</u> | | | | | | | | | | | |
| <i>Contractual Services:</i> | | | | | | | | | | | |
| 4-100-21200-3320 | Maintenance Service Contract | 7,455 | 7,064 | 5,461 | 7,000 | 6,000 | (1,000) | -14.29% | 6,000 | (1,000) | -14.29% |
| <i>Operational Expenses:</i> | | | | | | | | | | | |
| 4-100-21200-5230 | Telecommunications | 4,352 | 4,282 | 3,862 | 5,000 | 5,000 | 0 | 0.00% | 5,000 | 0 | 0.00% |
| 4-100-21200-5810 | Dues & Association Membership | 0 | 0 | 0 | 150 | 150 | 0 | 0.00% | 150 | 0 | 0.00% |
| <i>Materials and Supplies:</i> | | | | | | | | | | | |
| 4-100-21200-6001 | Office Supplies | 1,016 | 1,227 | 1,064 | 3,000 | 3,000 | 0 | 0.00% | 3,000 | 0 | 0.00% |
| 4-100-21200-6004 | Medical & Laboratory Supplies | 157 | 0 | 231 | 400 | 400 | 0 | 0.00% | 400 | 0 | 0.00% |
| 4-100-21200-6012 | Books and Supplies | 493 | 201 | 432 | 500 | 500 | 0 | 0.00% | 500 | 0 | 0.00% |
| <i>Capital Outlay:</i> | | | | | | | | | | | |
| 4-100-21200-8202 | Furniture & Fixtures | 0 | 0 | 0 | 1,500 | 1,500 | 0 | 0.00% | 0 | (1,500) | -100.00% |
| TOTAL GENERAL DISTRICT COURT: | | 13,474 | 12,774 | 11,050 | 17,550 | 16,550 | -1,000 | -5.70% | 15,050 | -2,500 | -14.25% |

MAGISTRATE COURT 21300

| Personnel and Benefits | |
|------------------------|-------|
| Proposed FY27 | \$ - |
| % Change from FY26 | 0.00% |

| Non-Personnel Operating Expenses | |
|----------------------------------|----------|
| Proposed FY27 | \$ 5,785 |
| % Change from FY26 | 8.64% |

| Executive Summary of Projected Increases | |
|--|---|
| <p>There are no personnel expenditures in this department.</p> | <p>The county is required by state law to provide funding for the functions associated with a magistrate's office including furniture and fixtures. The FY 27 budget reflects an increase in the costs affiliated with replacement law books. <u>For proposed capital outlay expenses please see Appendix A: Minor Capital Requests and/or Appendix B: Fleet Requests and Other Operating Capital</u> for additional details.</p> |



County of Shenandoah, Virginia
Magistrates' Office
Fiscal Year 2027 Proposed Budget

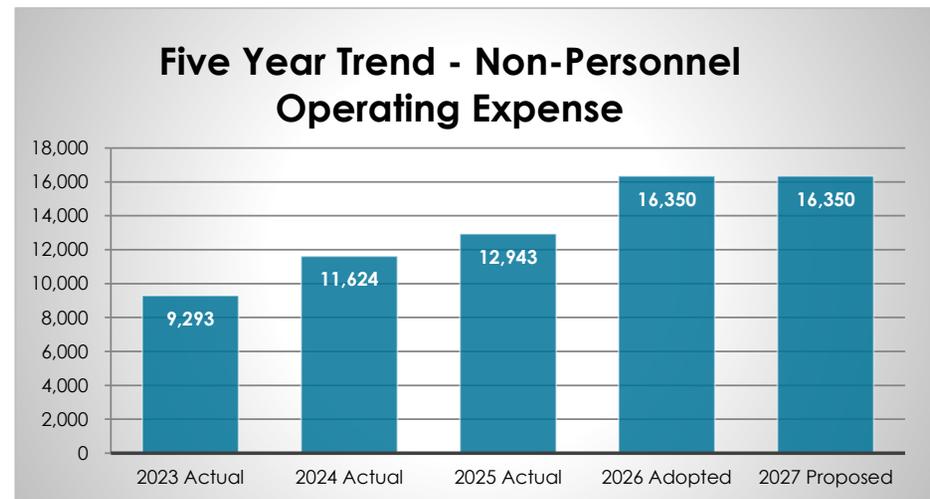
| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Actual Expenditures | FY 2026 Adopted Budget | FY 2027 Department Requests | \$ Increase (Decrease) | % Increase (Decrease) | FY 2027 Proposed Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|--|-------------------------------|-----------------------------|-----------------------------|-----------------------------|------------------------|-----------------------------|------------------------|-----------------------|-------------------------|------------------------|-----------------------|
| <u>MAGISTRATES' OFFICE (21300):</u> | | | | | | | | | | | |
| <i>Contractual Services:</i> | | | | | | | | | | | |
| 4-100-21300-3310 | Repairs & Maintenance | 0 | 144 | 192 | 400 | 400 | 0 | 0.00% | 400 | 0 | 0.00% |
| <i>Other Charges:</i> | | | | | | | | | | | |
| 4-100-21300-5230 | Telecommunications | 945 | 1,127 | 1,029 | 1,800 | 1,800 | 0 | 0.00% | 1,800 | 0 | 0.00% |
| 4-100-21300-5810 | Dues & Association Membership | 25 | 25 | 25 | 25 | 25 | 0 | 0.00% | 25 | 0 | 0.00% |
| <i>Materials and Supplies:</i> | | | | | | | | | | | |
| 4-100-21300-6001 | Office Supplies | 134 | 73 | 89 | 350 | 0 | (350) | -100.00% | 0 | (350) | -100.00% |
| 4-100-21300-6012 | Books and Subscriptions | 521 | 615 | 675 | 550 | 1,360 | 810 | 147.27% | 1,360 | 810 | 147.27% |
| <i>Capital Outlay:</i> | | | | | | | | | | | |
| 4-100-21300-8101 | Machinery & Equipment | 77 | 0 | 0 | 1,800 | 1,800 | 0 | 0.00% | 1,800 | 0 | 0.00% |
| 4-100-21300-8202 | Furniture & Fixtures | 0 | 379 | 204 | 400 | 400 | 0 | 0.00% | 400 | 0 | 0.00% |
| TOTAL MAGISTRATES' OFFICE: | | 1,701 | 2,363 | 2,214 | 5,325 | 5,785 | 460 | 8.64% | 5,785 | 460 | 8.64% |

JUVENILE/DOMESTIC RELATIONS 21500

| Personnel and Benefits | |
|------------------------|-------|
| Proposed FY27 | \$ - |
| % Change from FY26 | 0.00% |

| Non-Personnel Operating Expenses | |
|----------------------------------|-----------|
| Proposed FY27 | \$ 16,350 |
| % Change from FY26 | 0.00% |

| Executive Summary of Projected Increases | | |
|---|--|---|
| There are no personnel expenditures in this department. | | There are no notable changes for FY 27. <u>For proposed capital outlay expenses please see Appendix A: Minor Capital Requests and/or Appendix B: Fleet Requests and Other Operating Capital</u> for additional details. |



County of Shenandoah, Virginia
 Juvenile/Domestic Relations
 Fiscal Year 2027 Proposed Budget

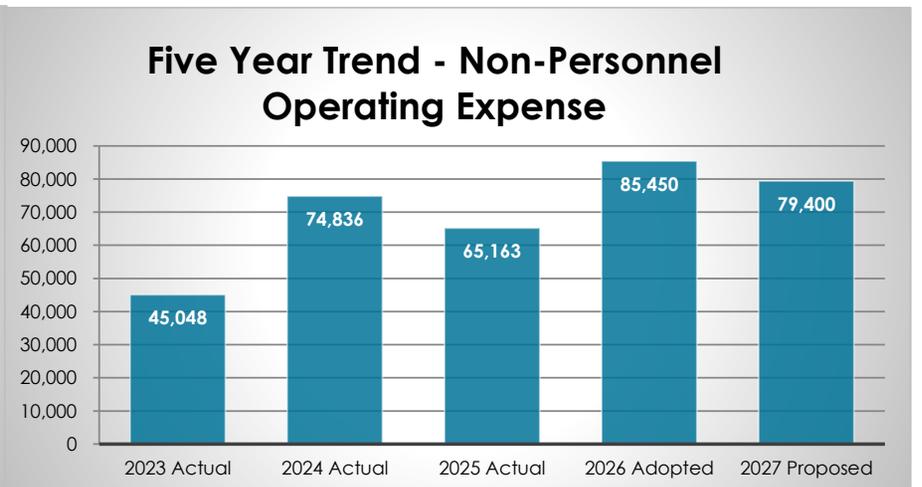
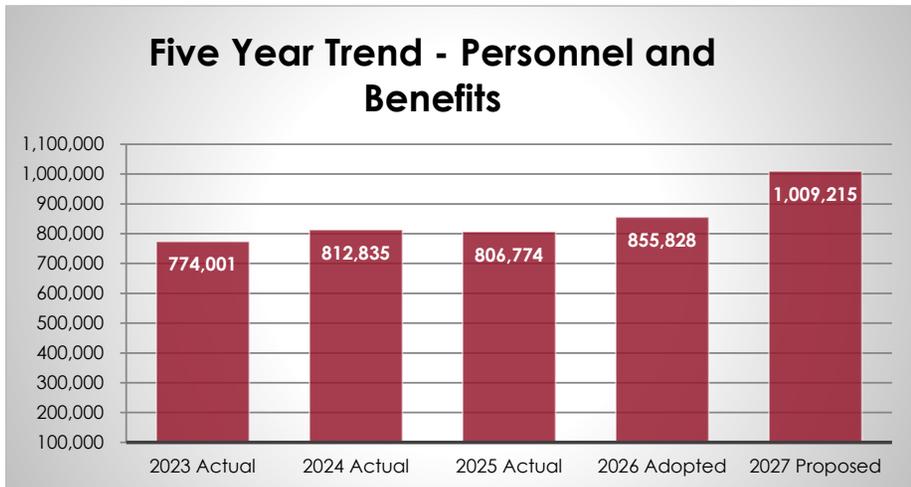
| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Actual Expenditures | FY 2026 Adopted Budget | FY 2027 Department Requests | \$ Increase (Decrease) | % Increase (Decrease) | FY 2027 Proposed Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|---|-----------------------------------|-----------------------------------|--------------------------------|--------------------------------|------------------------------|-----------------------------------|---------------------------|--------------------------|-------------------------------|---------------------------|--------------------------|
| JUVENILE/DOMESTIC RELATIONS (21500): | | | | | | | | | | | |
| <i>Contractual Services:</i> | | | | | | | | | | | |
| 4-100-21500-3320 | Maintenance & Service Contract | 2,279 | 1,439 | 4,122 | 4,500 | 4,500 | 0 | 0.00% | 4,500 | 0 | 0.00% |
| <i>Other Charges:</i> | | | | | | | | | | | |
| 4-100-21500-5210 | Postal Service | 0 | 54 | 0 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| 4-100-21500-5230 | Telecommunications | 4,050 | 4,690 | 4,346 | 5,000 | 5,000 | 0 | 0.00% | 5,000 | 0 | 0.00% |
| 4-100-21500-5540 | Convention, Training, & Education | 0 | 276 | 0 | 300 | 300 | 0 | 0.00% | 300 | 0 | 0.00% |
| 4-100-21500-5810 | Dues & Association Membership | 185 | 110 | 125 | 350 | 350 | 0 | 0.00% | 350 | 0 | 0.00% |
| <i>Materials and Supplies:</i> | | | | | | | | | | | |
| 4-100-21500-6001 | Office Supplies | 873 | 926 | 799 | 1,200 | 1,200 | 0 | 0.00% | 1,200 | 0 | 0.00% |
| 4-100-21500-6004 | Medical & Lab Supplies | 1,741 | 2,617 | 2,629 | 3,000 | 3,000 | 0 | 0.00% | 3,000 | 0 | 0.00% |
| 4-100-21500-6012 | Books & Supplies | 116 | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| <i>Capital Outlay:</i> | | | | | | | | | | | |
| 4-100-21500-8202 | Furniture & Fixtures | 49 | 1,511 | 922 | 2,000 | 2,000 | 0 | 0.00% | 2,000 | 0 | 0.00% |
| TOTAL JUVENILE/DOMESTIC RELATIONS: | | 9,293 | 11,624 | 12,943 | 16,350 | 16,350 | 0 | 0.00% | 16,350 | 0 | 0.00% |

CLERK OF THE COURT 21600

| Personnel and Benefits | |
|---------------------------|---------------------|
| Proposed FY27 | \$ 1,009,215 |
| % Change from FY26 | 17.92% |
| Full Time Position Count: | 10 |
| Part Time Position Count: | 1 |

| Non-Personnel Operating Expenses | |
|----------------------------------|------------------|
| Proposed FY27 | \$ 79,400 |
| % Change from FY26 | -7.08% |

| Executive Summary of Projected Increases | | |
|--|--|--|
| <p>The personnel and benefits budget supports the related costs for ten (10) full time and one (1) part-time employee.</p> | | <p>Following Circuit Court Clerk and County IT investigations, the number of telecommunication accounts (phone lines) applied to this budget was reduced. It is noteworthy that at one time the circuit court housed not only judicial activity, but also the county's general government (admin) until the early 2000's and then the sheriff's office until 2021. Therefore, account # 21600-5230 telecommunications has been reduced by (\$7,000).</p> |



County of Shenandoah, Virginia
County Clerk/Circuit Court
Fiscal Year 2027 Proposed Budget

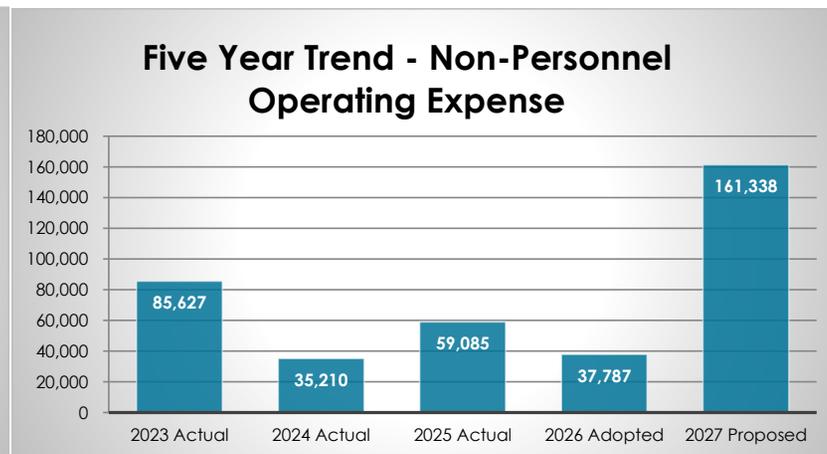
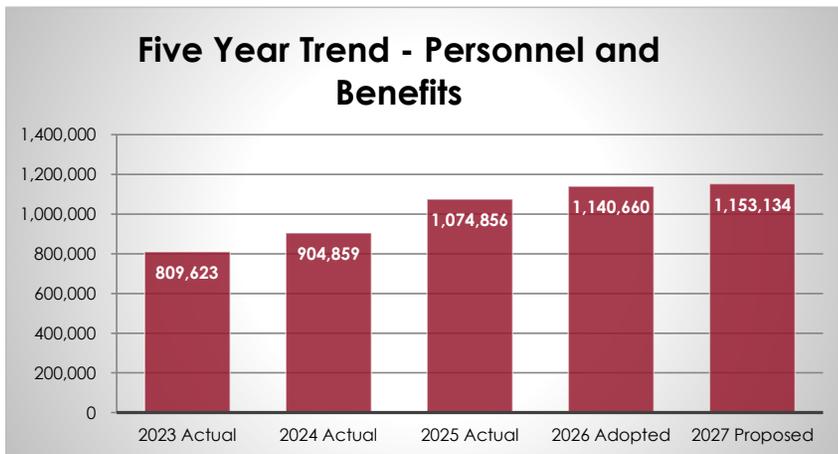
| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Actual Expenditures | FY 2026 Adopted Budget | FY 2027 Department Requests | \$ Increase (Decrease) | % Increase (Decrease) | FY 2027 Proposed Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|--|-------------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|------------------------------|-----------------------------------|---------------------------|--------------------------|-------------------------------|---------------------------|--------------------------|
| COUNTY CLERK/CIRCUIT COURT (21600): | | | | | | | | | | | |
| <i>Salaries & Wages:</i> | | | | | | | | | | | |
| 4-100-21600-1100 | Salaries & Wages – Regular | 511,957 | 525,262 | 545,864 | 570,587 | 676,531 | 105,944 | 18.57% | 656,031 | 85,444 | 14.97% |
| 4-100-21600-1200 | Salaries & Wages - Overtime | 1,558 | 2,480 | 0 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| 4-100-21600-1300 | Salaries & Wages - Part-Time | 31,126 | 14,347 | 15,644 | 31,920 | 13,238 | (18,682) | -58.53% | 26,950 | (4,970) | -15.57% |
| 4-100-21600-1714 | Jury & Jury Commissioners | 4,280 | 9,232 | 9,273 | 12,000 | 12,000 | 0 | 0.00% | 12,000 | 0 | 0.00% |
| <i>Employee Benefits:</i> | | | | | | | | | | | |
| 4-100-21600-2100 | FICA/Medicare - Employer | 39,702 | 41,357 | 41,461 | 46,079 | 52,767 | 6,688 | 14.51% | 52,722 | 6,643 | 14.42% |
| 4-100-21600-2210 | Virginia Retirement System | 58,702 | 60,613 | 67,776 | 65,448 | 77,599 | 12,151 | 18.57% | 75,247 | 9,799 | 14.97% |
| 4-100-21600-2215 | Hybrid STD/LTD Premium | 991 | 1,452 | 1,781 | 1,925 | 2,345 | 420 | 21.82% | 2,345 | 420 | 21.82% |
| 4-100-21600-2310 | Hospitalization Insurance | 118,210 | 127,370 | 119,335 | 120,512 | 183,645 | 63,133 | 52.39% | 176,881 | 56,369 | 46.77% |
| 4-100-21600-2311 | Health Savings Account Contribution | 0 | 1,500 | 2,375 | 3,000 | 3,000 | 0 | 0.00% | 3,000 | 0 | 0.00% |
| 4-100-21600-2400 | Group Life Insurance | 2,726 | 2,811 | 2,573 | 3,085 | 2,843 | (242) | -7.84% | 2,756 | (329) | -10.66% |
| 4-100-21600-2500 | Health Insurance Credit | 0 | 0 | 0 | 288 | 292 | 4 | 1.39% | 281 | (7) | -2.43% |
| 4-100-21600-2600 | Unemployment Insurance | 209 | 131 | 102 | 630 | 745 | 115 | 18.25% | 722 | 92 | 14.60% |
| 4-100-21600-2700 | Workers' Compensation Insurance | 301 | 358 | 353 | 354 | 365 | 11 | 3.00% | 280 | (74) | -20.90% |
| 4-100-21600-2900 | Accrued Annual and Sick Leave | 4,239 | 25,921 | 237 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| <i>Contractual Services:</i> | | | | | | | | | | | |
| 4-100-21600-3120 | Professional Services (Audit) | 0 | 3,356 | 5,536 | 6,250 | 6,000 | (250) | -4.00% | 6,000 | (250) | -4.00% |
| 4-100-21600-3310 | Repairs & Maintenance | 0 | 0 | 300 | 500 | 0 | (500) | -100.00% | 0 | (500) | -100.00% |
| 4-100-21600-3320 | Maintenance & Service Contract | 20,237 | 38,066 | 37,484 | 47,000 | 49,000 | 2,000 | 4.26% | 49,000 | 2,000 | 4.26% |
| 4-100-21600-3500 | Printing | 0 | 850 | 681 | 1,000 | 1,000 | 0 | 0.00% | 1,000 | 0 | 0.00% |
| <i>Other Charges:</i> | | | | | | | | | | | |
| 4-100-21600-5210 | Postal Service | 5,048 | 7,246 | 6,606 | 8,000 | 10,000 | 2,000 | 25.00% | 10,000 | 2,000 | 25.00% |
| 4-100-21600-5230 | Telecommunications | 12,912 | 15,614 | 7,736 | 11,000 | 5,000 | (6,000) | -54.55% | 4,000 | (7,000) | -63.64% |
| 4-100-21600-5510 | Mileage | 0 | 186 | 0 | 500 | 500 | 0 | 0.00% | 500 | 0 | 0.00% |
| 4-100-21600-5530 | Travel - Food & Lodging | 0 | 0 | 0 | 2,000 | 1,500 | (500) | -25.00% | 1,500 | (500) | -25.00% |
| 4-100-21600-5540 | Travel - Convention & Training | 0 | 0 | 0 | 2,800 | 2,800 | 0 | 0.00% | 2,800 | 0 | 0.00% |
| 4-100-21600-5810 | Dues & Association Membership | 345 | 815 | 0 | 650 | 600 | (50) | -7.69% | 600 | (50) | -7.69% |
| <i>Materials and Supplies:</i> | | | | | | | | | | | |
| 4-100-21600-6001 | Office Supplies | 5,425 | 6,965 | 4,287 | 3,750 | 4,000 | 250 | 6.67% | 4,000 | 250 | 6.67% |
| 4-100-21600-6004 | Medical Supplies | 378 | 577 | 2,034 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| 4-100-21600-6021 | Record Books | 704 | 1,162 | 0 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| <i>Capital Outlay:</i> | | | | | | | | | | | |
| 4-100-21600-8202 | Furniture & Fixtures | 0 | 0 | 500 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| 4-100-21600-8207 | EDP Equipment | 0 | 0 | 0 | 2,000 | 0 | (2,000) | -100.00% | 0 | (2,000) | -100.00% |
| TOTAL COUNTY CLERK/CIRCUIT COURT: | | 819,049 | 887,670 | 871,937 | 941,278 | 1,105,769 | 164,491 | 17.48% | 1,088,615 | 147,337 | 15.65% |

SHERIFF'S OFFICE COURTS 21700

| Personnel and Benefits | |
|---------------------------|---------------------|
| Proposed FY27 | \$ 1,153,134 |
| % Change from FY26 | 1.09% |
| Full Time Position Count: | 7 |
| Part Time Position Count: | 15 |

| Non-Personnel Operating Expenses | |
|----------------------------------|-------------------|
| Proposed FY27 | \$ 161,338 |
| % Change from FY26 | 326.97% |

| Executive Summary of Projected Increases | | |
|---|--|---|
| <p>The FY27 request includes no new proposed positions. However, there is an increase request of \$24,062 in part-time salaries. The Sheriff's Office cites that the increase will ensure that prisoner transports will include a minimum of 2 personnel as opposed to 1 SCSO staff member.</p> | | <p><i>Account # 21700-3320</i> maintenance and service contracts has been increased by \$3,182 and account # 21700-8207 EDP equipment by \$16,440. The office cites that the digital fingerprinting hardware and software used by the agency is mandated by the Virginia State Police and impacts both line items for the associated equipment acquisition and maintenance/service contract expense. The replacement is anticipated in FY 27 and impacts the three budgets: Sheriff Courts, Sheriff LE and the processing center. <u>For proposed capital outlay expenses please see Appendix A: Minor Capital Requests and/or Appendix B: Fleet Requests and Other Operating Capital</u> for additional details.</p> |



**County of Shenandoah
Sheriff (Courts)
Fiscal Year 2027 Proposed Budget**

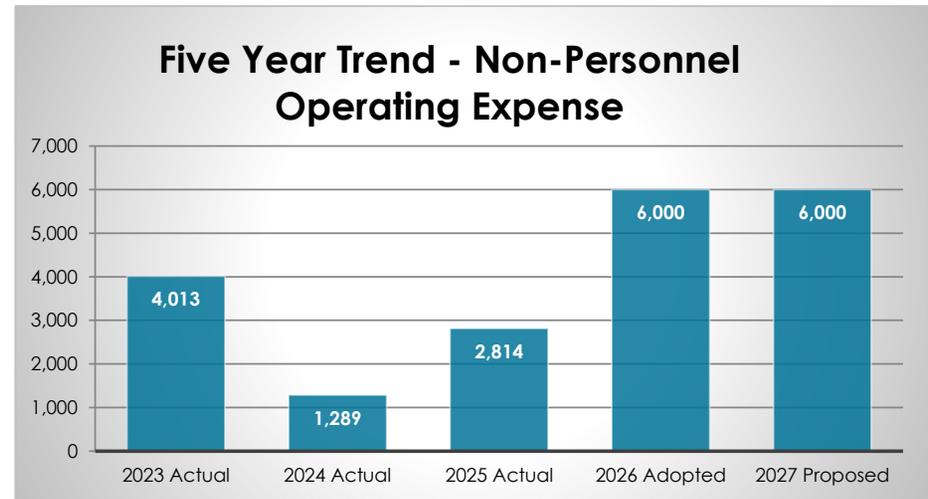
| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Actual Expenditures | FY 2026 Adopted Budget | FY 2027 Department Requests | \$ Increase (Decrease) | % Increase (Decrease) | FY 2027 Proposed Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|----------------------------------|-------------------------------------|-----------------------------|-----------------------------|-----------------------------|------------------------|-----------------------------|------------------------|-----------------------|-------------------------|------------------------|-----------------------|
| SHERIFF - COURTS (21700): | | | | | | | | | | | |
| <i>Salaries & Wages:</i> | | | | | | | | | | | |
| 4-100-21700-1100 | Salaries & Wages – Regular | 389,983 | 329,239 | 473,140 | 502,042 | 500,637 | (1,405) | -0.28% | 500,637 | (1,405) | -0.28% |
| 4-100-21700-1300 | Salaries & Wages – Part–Time | 243,224 | 393,925 | 371,969 | 395,098 | 406,951 | 11,853 | 3.00% | 419,160 | 24,062 | 6.09% |
| <i>Employee Benefits:</i> | | | | | | | | | | | |
| 4-100-21700-2100 | FICA/Medicare - Employer | 49,535 | 59,141 | 67,942 | 69,719 | 69,431 | (288) | -0.41% | 38,299 | (31,420) | -45.07% |
| 4-100-21700-2210 | Virginia Retirement System | 45,327 | 36,809 | 53,962 | 57,585 | 57,424 | (161) | -0.28% | 57,424 | (161) | -0.28% |
| 4-100-21700-2310 | Hospitalization Insurance | 67,187 | 68,006 | 94,588 | 86,540 | 98,440 | 11,900 | 13.75% | 98,440 | 11,900 | 13.75% |
| 4-100-21700-2311 | Health Savings Account Contribution | 0 | 0 | 1,250 | 1,500 | 1,500 | 0 | 0.00% | 1,500 | 0 | 0.00% |
| 4-100-21700-2400 | Group Life Insurance | 2,105 | 1,709 | 2,211 | 2,712 | 2,103 | (609) | -22.46% | 2,103 | (609) | -22.46% |
| 4-100-21700-2500 | Health Insurance Credit | 0 | 0 | 0 | 302 | 251 | (51) | -16.89% | 251 | (51) | -16.89% |
| 4-100-21700-2600 | Unemployment Insurance | 172 | 219 | 186 | 555 | 551 | (4) | -0.72% | 551 | (4) | -0.72% |
| 4-100-21700-2700 | Workers' Compensation Insurance | 12,090 | 10,607 | 9,607 | 9,607 | 9,895 | 288 | 3.00% | 19,769 | 10,162 | 105.78% |
| 4-100-21700-2900 | Accrued Annual and Sick Leave | 0 | 5,205 | 0 | 15,000 | 15,000 | 0 | 0.00% | 15,000 | 0 | 0.00% |
| <i>Contractual Services:</i> | | | | | | | | | | | |
| 4-100-21700-3310 | Repairs and Maintenance | 9,364 | 5,133 | 6,399 | 6,207 | 6,207 | 0 | 0.00% | 6,207 | 0 | 0.00% |
| 4-100-21700-3320 | Maintenance & Service Contract | 0 | 5,665 | 36,269 | 5,949 | 25,571 | 19,622 | 329.84% | 9,131 | 3,182 | 53.49% |
| <i>Other Charges:</i> | | | | | | | | | | | |
| 4-100-21700-5530 | Travel (Food & Lodging) | 102 | 513 | 912 | 1,000 | 0 | (1,000) | -100.00% | 0 | (1,000) | -100.00% |
| <i>Materials and Supplies:</i> | | | | | | | | | | | |
| 4-100-21700-6008 | Vehicles Supplies (Gas) | 16,304 | 15,117 | 13,097 | 15,500 | 16,120 | 620 | 4.00% | 16,120 | 620 | 4.00% |
| 4-100-21700-6009 | Auto Repairs & Maintenance | 0 | 1,405 | 204 | 365 | 365 | 0 | 0.00% | 365 | 0 | 0.00% |
| 4-100-21700-6010 | Police Supplies | 5,648 | 4,303 | 1,522 | 5,566 | 7,588 | 2,022 | 36.33% | 7,588 | 2,022 | 36.33% |
| 4-100-21700-6011 | Uniforms and Wearing Apparel | 3,129 | 3,075 | 683 | 3,200 | 3,200 | 0 | 0.00% | 3,200 | 0 | 0.00% |
| <i>Capital Outlay</i> | | | | | | | | | | | |
| 4-100-21700-8105 | Transportation - Vehicle | 51,080 | 0 | 0 | 0 | 102,287 | 102,287 | 100.00% | 102,287 | 102,287 | 100.00% |
| 4-100-27100-8207 | EPD Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | 16,440 | 16,440 | 100.00% |
| TOTAL SHERIFF - COURTS: | | 895,250 | 940,070 | 1,133,941 | 1,178,447 | 1,323,521 | 145,074 | 12.31% | 1,314,472 | 136,025 | 11.54% |

LAW LIBRARY 21800

| Personnel and Benefits | |
|------------------------|-------|
| Proposed FY27 | \$ - |
| % Change from FY26 | 0.00% |

| Non-Personnel Operating Expenses | |
|----------------------------------|----------|
| Proposed FY27 | \$ 6,000 |
| % Change from FY26 | 0.00% |

| Executive Summary of Projected Increases | | |
|---|--|---|
| There are no staff position applied to this budget. | | Expenses are offset with a fee applied to court filing for certain cases. |



County of Shenandoah, Virginia
 Law Library
 Fiscal Year 2027 Proposed Budget

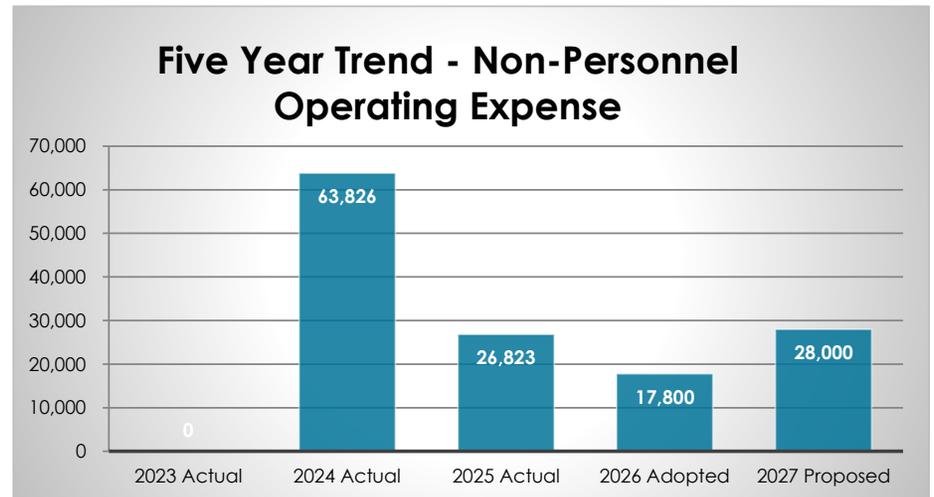
| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Actual Expenditures | FY 2026 Adopted Budget | FY 2027 Department Requests | \$ Increase (Decrease) | % Increase (Decrease) | FY 2027 Proposed Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|------------------------------------|------------------|--------------------------------|-----------------------------------|-----------------------------------|------------------------------|-----------------------------------|---------------------------|--------------------------|-------------------------------|---------------------------|--------------------------|
| <u>LAW LIBRARY (21800):</u> | | | | | | | | | | | |
| <i>Materials and Supplies:</i> | | | | | | | | | | | |
| 4-100-21800-6012 | Books & Supplies | 4,013 | 1,289 | 2,814 | 6,000 | 6,000 | 0 | 0.00% | 6,000 | 0 | 0.00% |
| TOTAL LAW LIBRARY: | | 4,013 | 1,289 | 2,814 | 6,000 | 6,000 | 0 | 0.00% | 6,000 | 0 | 0.00% |

RECORDS RESTORATION 21910

| Personnel and Benefits | |
|------------------------|-------|
| Proposed FY27 | \$ - |
| % Change from FY26 | 0.00% |

| Non-Personnel Operating Expenses | |
|----------------------------------|-----------|
| Proposed FY27 | \$ 28,000 |
| % Change from FY26 | 57.30% |

| Executive Summary of Projected Increases | | |
|--|--|---|
| | | <p>This program is administered by the Circuit Court Clerk's Office utilizing a third party vendor to digitize records. The costs are directly offset by a state grant.</p> |



County of Shenandoah, Virginia
 Records Restoration
 Fiscal Year 2027 Proposed Budget

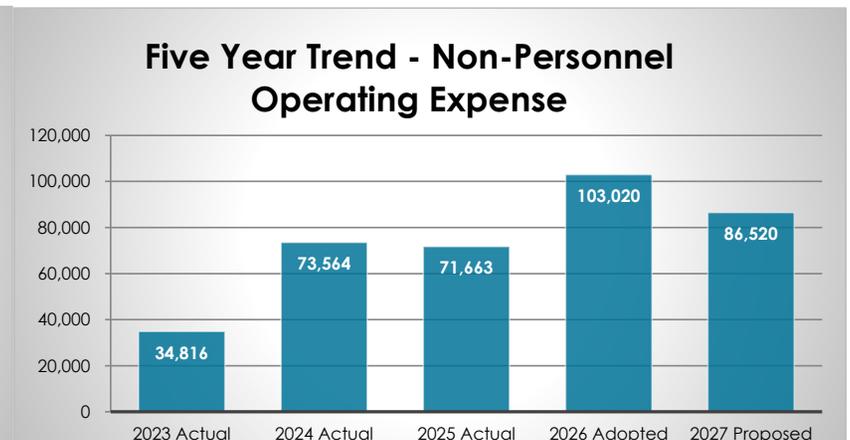
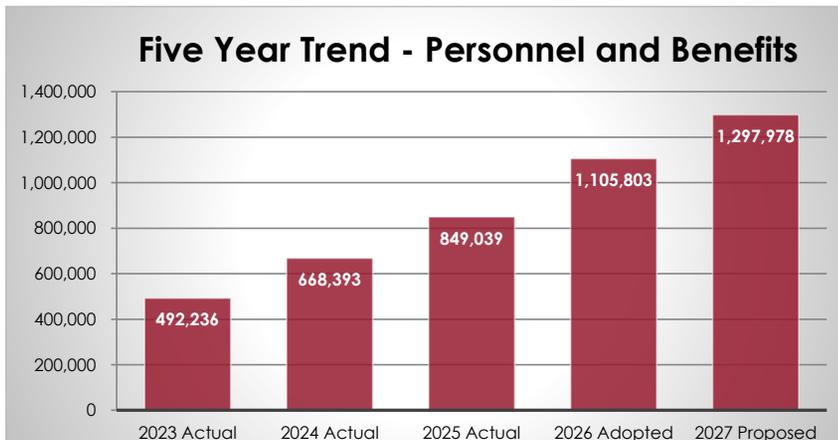
| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Actual Expenditures | FY 2026 Adopted Budget | FY 2027 Department Requests | \$ Increase (Decrease) | % Increase (Decrease) | FY 2027 Proposed Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|-------------------------------------|--------------|--------------------------------|--------------------------------|--------------------------------|------------------------------|-----------------------------------|---------------------------|--------------------------|-------------------------------|---------------------------|--------------------------|
| RECORDS RESTORATION (21910): | | | | | | | | | | | |
| <i>Contractual Services:</i> | | | | | | | | | | | |
| 4-100-21910-3161 | Microfilming | 0 | 63,826 | 26,823 | 17,800 | 28,000 | 10,200 | 57.30% | 28,000 | 10,200 | 57.30% |
| TOTAL RECORDS RESTORATION: | | 0 | 63,826 | 26,823 | 17,800 | 28,000 | 10,200 | 57% | 28,000 | 10,200 | 57% |

COMMONWEALTH ATTORNEY 22100

| Personnel and Benefits | |
|---------------------------|---------------------|
| Proposed FY27 | \$ 1,297,978 |
| % Change from FY26 | 17.38% |
| Full Time Position Count: | 10 |
| Part Time Position Count: | 1 |

| Non-Personnel Operating Expenses | |
|----------------------------------|------------------|
| Proposed FY27 | \$ 86,520 |
| % Change from FY26 | -16.02% |

| Executive Summary of Projected Increases | |
|---|---|
| There are no new positions requested in the FY 27 budget. | The only noteworthy non-personnel operating expenses included the inclusion of encumbrances for fuel account # 22100-6008 \$2,000 and vehicle maintenance account # 22100-6009 \$2,000. In FY 26 a part-time position was created for an investigator to support the CA's office. This position was provided with a surplus SCSO vehicle. Therefore, a budget has been created for affiliated vehicle fuel and maintenance. |



County of Shenandoah, Virginia
Commonwealth's Attorney
Fiscal Year 2027 Proposed Budget

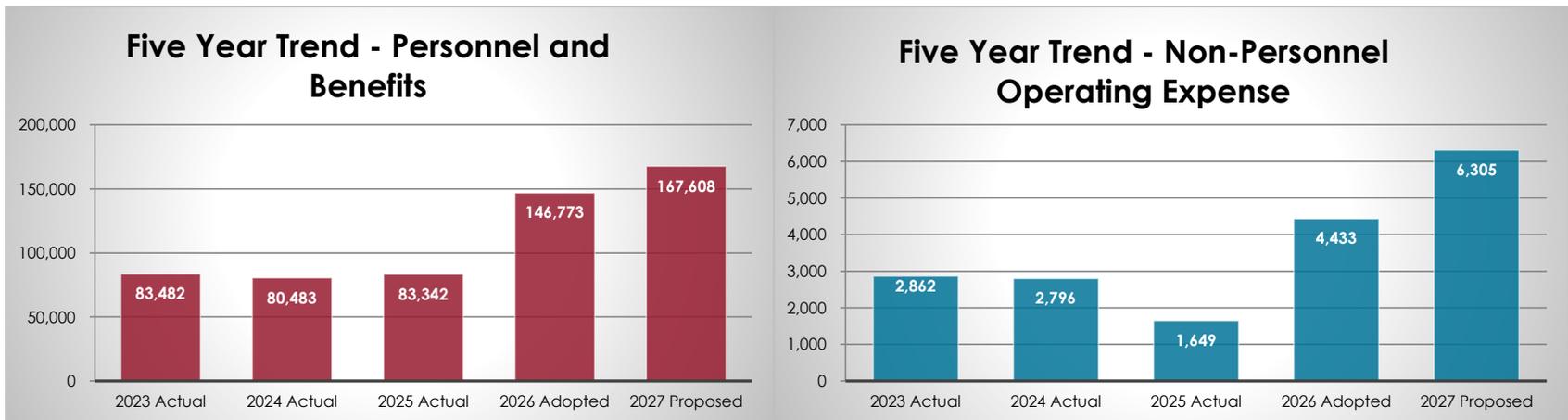
| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Actual Expenditures | FY 2026 Adopted Budget | FY 2027 Department Requests | \$ Increase (Decrease) | % Increase (Decrease) | FY 2027 Proposed Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|---|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|------------------------------|-----------------------------------|---------------------------|--------------------------|-------------------------------|---------------------------|--------------------------|
| COMMONWEALTH'S ATTORNEY (22100): | | | | | | | | | | | |
| <i>Salaries & Wages:</i> | | | | | | | | | | | |
| 4-100-22100-1100 | Salaries & Wages – Regular | 281,571 | 436,533 | 636,224 | 796,731 | 919,643 | 122,912 | 15.43% | 919,643 | 122,912 | 15.43% |
| 4-100-22100-1300 | Salaries & Wages - Part-Time | 89,643 | 77,712 | 0 | 39,150 | 40,325 | 1,175 | 3.00% | 40,325 | 1,175 | 3.00% |
| 4-100-22100-1801 | One Time Payment | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| <i>Employee Benefits:</i> | | | | | | | | | | | |
| 4-100-22100-2100 | FICA/Medicare - Employer | 26,774 | 37,992 | 47,557 | 63,945 | 73,438 | 9,493 | 14.85% | 73,438 | 9,493 | 14.85% |
| 4-100-22100-2210 | Virginia Retirement System | 32,939 | 50,140 | 79,901 | 91,386 | 105,483 | 14,097 | 15.43% | 105,483 | 14,097 | 15.43% |
| 4-100-22100-2215 | Hybrid STD/LTD Premium | 378 | 1,201 | 2,549 | 2,680 | 3,933 | 1,253 | 46.75% | 3,933 | 1,253 | 46.75% |
| 4-100-22100-2310 | Hospitalization Insurance | 57,246 | 58,751 | 79,398 | 105,940 | 149,533 | 43,593 | 41.15% | 149,533 | 43,593 | 41.15% |
| 4-100-22100-2400 | Group Life Insurance | 1,530 | 2,362 | 3,007 | 4,304 | 3,863 | (441) | -10.25% | 3,863 | (441) | -10.25% |
| 4-100-22100-2500 | Health Insurance Credit | 0 | 0 | 0 | 474 | 460 | (14) | -2.95% | 460 | (14) | -2.95% |
| 4-100-22100-2600 | Unemployment Insurance | 113 | 75 | 87 | 877 | 1,012 | 135 | 15.39% | 1,012 | 135 | 15.39% |
| 4-100-22100-2700 | Workers' Compensation Insurance | 270 | 356 | 315 | 316 | 325 | 9 | 3.00% | 288 | (28) | -8.86% |
| 4-100-22100-2900 | Accrued Annual & Sick Leave | 1,772 | 3,270 | 0 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| <i>Contractual Services:</i> | | | | | | | | | | | |
| 4-100-22100-3150 | Professional Services | 0 | 0 | 406 | 5,000 | 5,000 | 0 | 0.00% | 5,000 | 0 | 0.00% |
| 4-100-22100-3166 | Contractual Services | 4,867 | 7,279 | 9,970 | 5,000 | 5,000 | 0 | 0.00% | 5,000 | 0 | 0.00% |
| 4-100-22100-3310 | Repairs & Maintenance | 0 | 0 | 0 | 300 | 300 | 0 | 0.00% | 300 | 0 | 0.00% |
| 4-100-22100-3320 | Maintenance & Service Contract | 4,655 | 594 | 2,475 | 21,320 | 21,320 | 0 | 0.00% | 21,320 | 0 | 0.00% |
| 4-100-22100-3500 | Printing | 0 | 0 | 2,065 | 2,000 | 2,000 | 0 | 0.00% | 2,000 | 0 | 0.00% |
| 4-100-22100-3600 | Advertising | 0 | 0 | 75 | 1,000 | 1,000 | 0 | 0.00% | 500 | (500) | -50.00% |
| <i>Other Charges:</i> | | | | | | | | | | | |
| 4-100-22100-5210 | Postal Service | 1,215 | 1,209 | 1,521 | 2,500 | 2,500 | 0 | 0.00% | 2,500 | 0 | 0.00% |
| 4-100-22100-5230 | Telecommunications | 2,071 | 3,880 | 5,113 | 7,000 | 7,000 | 0 | 0.00% | 7,000 | 0 | 0.00% |
| 4-100-22100-5510 | Travel - Mileage | 0 | 631 | 1,572 | 1,500 | 1,500 | 0 | 0.00% | 1,500 | 0 | 0.00% |
| 4-100-22100-5530 | Travel - Food & Lodging | 0 | 549 | 6,854 | 5,000 | 5,000 | 0 | 0.00% | 5,000 | 0 | 0.00% |
| 4-100-22100-5540 | Convention, Training, & Education | 850 | 0 | 1,455 | 4,000 | 4,000 | 0 | 0.00% | 4,000 | 0 | 0.00% |
| 4-100-22100-5810 | Dues & Association Membership | 3,945 | 610 | 3,914 | 5,000 | 5,000 | 0 | 0.00% | 5,000 | 0 | 0.00% |
| <i>Materials and Supplies:</i> | | | | | | | | | | | |
| 4-100-22100-6001 | Office Supplies | 8,915 | 10,167 | 9,999 | 15,000 | 15,000 | 0 | 0.00% | 15,000 | 0 | 0.00% |
| 4-100-22100-6008 | Vehicle Supplies (Gas) | 0 | 0 | 0 | 0 | 2,000 | 2,000 | 100.00% | 2,000 | 2,000 | 100.00% |
| 4-100-22100-6009 | Auto Repairs & Maintenance | 0 | 0 | 0 | 0 | 2,000 | 2,000 | 100.00% | 2,000 | 2,000 | 100.00% |
| 4-100-22100-6012 | Books & Supplies | 8,298 | 8,209 | 9,748 | 8,000 | 8,000 | 0 | 0.00% | 8,000 | 0 | 0.00% |
| 4-100-22100-6014 | Operating Supplies | 0 | 0 | 0 | 400 | 400 | 0 | 0.00% | 400 | 0 | 0.00% |
| <i>Capital Outlay:</i> | | | | | | | | | | | |
| 4-100-22100-8102 | Furniture & Fixtures | 0 | 14,674 | 0 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| 4-100-22100-8107 | EDP Equipment | 0 | 25,762 | 16,496 | 20,000 | 0 | (20,000) | -100.00% | 0 | (20,000) | -100.00% |
| TOTAL COMMONWEALTH'S ATTORNEY: | | 527,052 | 741,957 | 920,702 | 1,208,823 | 1,385,035 | 176,212 | 14.58% | 1,384,498 | 175,675 | 14.53% |

VICTIM-WITNESS 22200

| Personnel and Benefits | |
|---------------------------|-------------------|
| Proposed FY27 | \$ 167,608 |
| % Change from FY26 | 14.20% |
| Full Time Position Count: | 2 |
| Part Time Position Count: | |

| Non-Personnel Operating Expenses | |
|----------------------------------|-----------------|
| Proposed FY27 | \$ 6,305 |
| % Change from FY26 | 42.23% |

| Executive Summary of Projected Increases | | |
|---|--|---|
| <p>The Victim-Witness budget includes two (2) full time positions. One position is predominantly grant supported with the other locally funded.</p> | | <p>There are no notable increases in the FY27 non-personnel budget.</p> |



County of Shenandoah, Virginia
Victim-Witness
Fiscal Year 2027 Proposed Budget

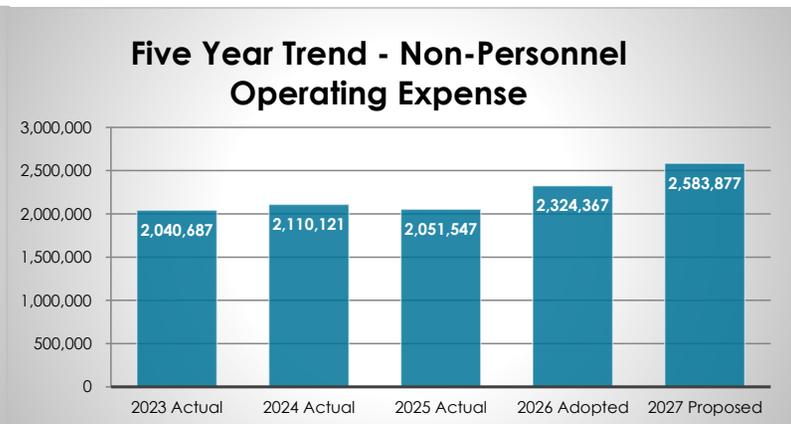
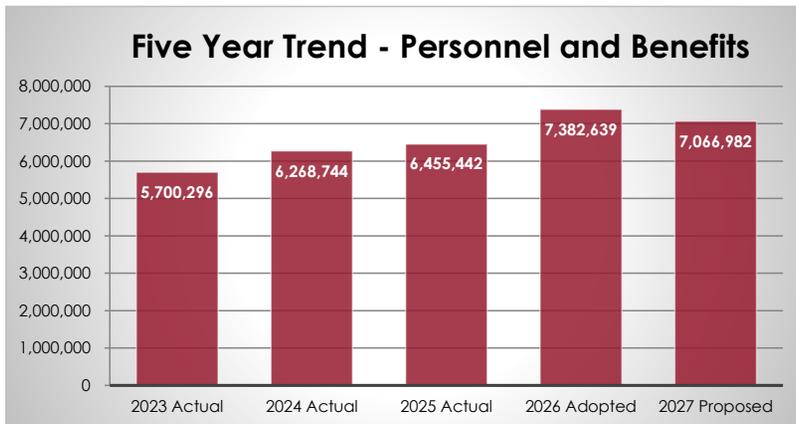
| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Actual Expenditures | FY 2026 Adopted Budget | FY 2027 Department Requests | \$ Increase (Decrease) | % Increase (Decrease) | FY 2027 Proposed Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|--------------------------------|---------------------------------|-----------------------------|-----------------------------|-----------------------------|------------------------|-----------------------------|------------------------|-----------------------|-------------------------|------------------------|-----------------------|
| VICTIM-WITNESS (22200): | | | | | | | | | | | |
| <i>Salaries & Wages:</i> | | | | | | | | | | | |
| 4-100-22200-1100 | Salaries & Wages – Regular | 54,676 | 54,183 | 56,892 | 108,000 | 111,240 | 3,240 | 3.00% | 111,240 | 3,240 | 3.00% |
| <i>Employee Benefits:</i> | | | | | | | | | | | |
| 4-100-22200-2100 | FICA/Medicare - Employer | 3,435 | 3,652 | 3,944 | 8,527 | 8,510 | (17) | -0.20% | 8,510 | (17) | -0.20% |
| 4-100-22200-2210 | Virginia Retirement System | 6,301 | 6,301 | 6,525 | 12,388 | 12,760 | 372 | 3.00% | 12,760 | 372 | 3.00% |
| 4-100-22200-2215 | Hybrid STD/LTD Premium | 0 | 0 | 0 | 0 | 217 | 217 | 100.00% | 217 | 217 | 100.00% |
| 4-100-22200-2310 | Hospitalization Insurance | 18,693 | 15,978 | 15,635 | 17,052 | 34,200 | 17,148 | 100.56% | 34,200 | 17,148 | 100.56% |
| 4-100-22200-2400 | Group Life Insurance | 293 | 293 | 267 | 584 | 468 | (116) | -19.86% | 468 | (116) | -19.86% |
| 4-100-22200-2500 | VRS Health Insurance Credit | 33 | 33 | 34 | 66 | 56 | (10) | -15.15% | 56 | (10) | -15.15% |
| 4-100-22200-2600 | Unemployment Insurance | 10 | 8 | 8 | 120 | 123 | 3 | 2.50% | 123 | 3 | 2.50% |
| 4-100-22200-2700 | Workers' Compensation Insurance | 41 | 36 | 36 | 36 | 37 | 1 | 3.00% | 34 | (2) | -5.56% |
| <i>Other Charges:</i> | | | | | | | | | | | |
| 4-100-22200-5210 | Postage | 160 | 350 | 558 | 559 | 624 | 65 | 11.63% | 624 | 65 | 11.63% |
| 4-100-22200-5230 | Telecommunications | 198 | 212 | 218 | 240 | 300 | 60 | 25.00% | 300 | 60 | 25.00% |
| 4-100-22200-5510 | Mileage | 363 | 673 | 129 | 747 | 1,050 | 303 | 40.56% | 1,050 | 303 | 40.56% |
| 4-100-22200-5530 | Food & Lodging | 429 | 762 | 0 | 0 | 2,131 | 2,131 | 100.00% | 2,131 | 2,131 | 100.00% |
| 4-100-22200-5540 | Travel (Convention & Education) | 275 | 300 | 0 | 337 | 1,150 | 813 | 241.25% | 1,150 | 813 | 241.25% |
| 4-100-22200-5810 | Dues & Association Membership | 250 | 302 | 250 | 450 | 450 | 0 | 0.00% | 450 | 0 | 0.00% |
| <i>Materials and Supplies:</i> | | | | | | | | | | | |
| 4-100-22200-6001 | Office Supplies | 1,186 | 197 | 494 | 600 | 600 | 0 | 0.00% | 600 | 0 | 0.00% |
| <i>Capital Outlay:</i> | | | | | | | | | | | |
| 4-100-22200-8207 | EDP Equipment | 0 | 0 | 0 | 1,500 | 0 | (1,500) | -100.00% | 0 | (1,500) | -100.00% |
| TOTAL VICTIM-WITNESS: | | 86,343 | 83,280 | 84,991 | 151,206 | 173,916 | 22,710 | 15.02% | 173,913 | 22,707 | 15.02% |

SHERIFF'S OFFICE 31200

| Personnel and Benefits | |
|---------------------------|---------------------|
| Proposed FY27 | \$ 7,066,982 |
| % Change from FY26 | -4.28% |
| Full Time Position Count: | 64 (+) 1 |
| Part Time Position Count: | 10 |

| Non-Personnel Operating Expenses | |
|----------------------------------|---------------------|
| Proposed FY27 | \$ 2,583,877 |
| % Change from FY26 | 11.16% |

| Executive Summary of Projected Increases | |
|---|---|
| <p>The FY 27 budget includes anticipated vacancy savings of 8% based upon historical and year-to-date turnover rate calculations. This represents a savings of \$405,569 in combined salaries and benefits.</p> | <p>There are several noteworthy non-personnel operating expenses which have increased in FY 27. Contractual services <i>acct# 31200-3180</i> includes an increase of \$11,000 largely associated with the addition of interpreter services. Repairs & Maintenance <i>acct#31200-3310</i> has seen an increase of \$10,000 to adjust for increased need of vehicle repairs and maintenance. Maintenance & Service Contracts <i>acct#31200-3320</i> includes an increase of \$86,678 and includes contractual relationships with hardware and software vendors included, but not limited to, investigations, analytics, fleet and body worn cameras, CAD/RMS software maintenance, and accreditation software. Acct #31200-5305 has in increase of \$12,342 associated with an anticipated 10% rate increase. Capital outlay includes vehicle replacement and acquisition totaling six (6) fleet rotation replacements. <u>For proposed capital outlay expenses please see Appendix A: Minor Capital Requests and/or Appendix B: Fleet Requests and Other Operating Capital</u> for additional details.</p> |



**County of Shenandoah
Sheriff - Law Enforcement
Fiscal Year 2027 Proposed Budget**

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Actual Expenditures | FY2026 Adopted Budget | FY2027 Department Requests | \$ Increase (Decrease) | % Increase (Decrease) | FY2027 Proposed Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|---|--|-----------------------------|-----------------------------|-----------------------------|-----------------------|----------------------------|------------------------|-----------------------|------------------------|------------------------|-----------------------|
| SHERIFF - LAW ENFORCEMENT (31200): | | | | | | | | | | | |
| <i>Salaries & Wages:</i> | | | | | | | | | | | |
| 4-100-31200-1100 | Salaries & Wages – Regular | 3,349,045 | 3,538,358 | 3,612,198 | 4,245,940 | 4,366,447 | 120,507 | 2.84% | 3,903,570 | (342,370) | -8.06% |
| 4-100-31200-1200 | Salaries & Wages - Overtime | 320,580 | 394,336 | 449,120 | 390,916 | 435,721 | 44,805 | 11.46% | 423,030 | 32,114 | 8.22% |
| 4-100-31200-1200-016 | Salries & Wages - Overtime (Gas Explosion) | 0 | 29,544 | 0 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| 4-100-31200-1204 | Salaries & Wages Holiday | 85,521 | 84,244 | 90,316 | 101,681 | 101,681 | 0 | 0.00% | 101,681 | 0 | 0.00% |
| 4-100-31200-1300 | Salaries & Wages - Part-Time | 111,589 | 147,986 | 169,951 | 165,842 | 154,284 | (11,558) | -6.97% | 177,873 | 12,031 | 7.25% |
| 4-100-31200-1700 | Stipends - On-Call | 20,122 | 27,131 | 26,735 | 33,152 | 33,152 | 0 | 0.00% | 33,152 | 0 | 0.00% |
| <i>Employee Benefits:</i> | | | | | | | | | | | |
| 4-100-31200-2100 | FICA/Medicare - Employer | 281,465 | 304,733 | 316,303 | 368,397 | 332,230 | (36,167) | -9.82% | 342,789 | (25,608) | -6.95% |
| 4-100-31200-2210 | Virginia Retirement System | 390,238 | 412,506 | 417,998 | 487,009 | 500,833 | 13,824 | 2.84% | 447,739 | (39,270) | -8.06% |
| 4-100-31200-2215 | Hybrid Premium | 1,119 | 1,284 | 1,446 | 1,433 | 1,825 | 392 | 27.36% | 1,825 | 392 | 27.36% |
| 4-100-31200-2310 | Hospitalization Insurance | 767,765 | 845,944 | 825,856 | 997,752 | 1,168,112 | 170,360 | 17.07% | 1,154,584 | 156,832 | 15.72% |
| 4-100-31200-2311 | Health Savings Account Contribution | 0 | 0 | 1,125 | 1,500 | 1,500 | 0 | 0.00% | 1,500 | 0 | 0.00% |
| 4-100-31200-2400 | Group Life Insurance | 18,120 | 19,153 | 17,071 | 23,569 | 18,075 | (5,494) | -23.31% | 16,037 | (7,532) | -31.96% |
| 4-100-31200-2500 | VRS Health Insurance Credit | 0 | 0 | 7 | 2,546 | 2,185 | (361) | -14.18% | 1,944 | (602) | -23.64% |
| 4-100-31200-2600 | Unemployment Insurance | 872 | 712 | 643 | 4,669 | 4,806 | 137 | 2.93% | 4,294 | (375) | -8.03% |
| 4-100-31200-2700 | Workers' Compensation Insurance | 69,247 | 96,230 | 87,295 | 79,447 | 95,144 | 15,697 | 19.76% | 89,615 | 10,168 | 12.80% |
| 4-100-31200-2710 | Line of Duty Act | 0 | 0 | 0 | 39,072 | 40,244 | 1,172 | 3.00% | 40,244 | 1,172 | 3.00% |
| 4-100-31200-2810 | Clothing Allowance - Investigations | 12,100 | 13,200 | 15,600 | 19,200 | 19,500 | 300 | 1.56% | 19,500 | 300 | 1.56% |
| 4-100-31200-2820 | Tuition Reimbursement | 6 | 0 | 0 | 7,200 | 7,200 | 0 | 0.00% | 7,200 | 0 | 0.00% |
| 4-100-31200-2900 | Accrued Annual & Sick Leave Payout | 37,379 | 24,173 | 45,737 | 25,000 | 25,000 | 0 | 0.00% | 25,000 | 0 | 0.00% |
| 4-100-31200-2910 | Bonus - LE Certified Deputies | 0 | 0 | 0 | 0 | 20,000 | 20,000 | 100.00% | 0 | 0 | 0.00% |
| <i>Contractual Services:</i> | | | | | | | | | | | |
| 4-100-31200-3110 | Professional Health Services | 7,411 | 10,894 | 17,338 | 17,580 | 22,912 | 5,332 | 30.33% | 22,912 | 5,332 | 30.33% |
| 4-100-31200-3180 | Contractual Services/Warrants | 3,225 | 19,672 | 11,794 | 17,132 | 28,132 | 11,000 | 64.21% | 28,132 | 11,000 | 64.21% |
| 4-100-31200-3310 | Repairs & Maintenance | 128,464 | 106,979 | 139,272 | 135,000 | 142,500 | 7,500 | 5.56% | 142,500 | 7,500 | 5.56% |
| 4-100-31200-3320 | Maintenance & Service Contract | 424,799 | 313,299 | 372,754 | 617,488 | 677,170 | 59,682 | 9.67% | 704,166 | 86,678 | 14.04% |
| 4-100-31200-3500 | Printing *new* | 0 | 0 | 0 | 0 | 500 | 500 | 100.00% | 500 | 500 | 100.00% |
| 4-100-31200-3600 | Advertising | 3 | 196 | 0 | 650 | 650 | 0 | 0.00% | 650 | 0 | 0.00% |
| <i>Other Charges:</i> | | | | | | | | | | | |
| 4-100-31200-5210 | Postal Service | 205 | 304 | 3,891 | 1,800 | 2,437 | 637 | 35.39% | 1,800 | 0 | 0.00% |
| 4-100-31200-5230 | Telecommunications | 54,605 | 117,773 | 111,113 | 104,104 | 111,468 | 7,364 | 7.07% | 108,000 | 3,896 | 3.74% |
| 4-100-31200-5305 | Auto Insurance | 44,196 | 49,129 | 51,847 | 52,885 | 55,000 | 2,115 | 4.00% | 65,227 | 12,342 | 23.34% |
| 4-100-31200-5309 | Inland Marine Insurance | 1,716 | 13 | 13 | 14 | 0 | (14) | -100.00% | 15 | 1 | 7.14% |
| 4-100-31200-5435 | Rental Postage Meter/Scale | 620 | 581 | 291 | 610 | 640 | 30 | 4.92% | 640 | 30 | 4.92% |
| 4-100-31200-5510 | Mileage | 484 | 67 | 871 | 2,732 | 2,732 | 0 | 0.00% | 2,732 | 0 | 0.00% |
| 4-100-31200-5530 | Food & Lodging | 44,552 | 55,537 | 53,712 | 67,000 | 70,000 | 3,000 | 4.48% | 64,000 | (3,000) | -4.48% |
| 4-100-31200-5540 | Convention, Training, & Education | 28,311 | 54,994 | 31,161 | 41,900 | 50,456 | 8,556 | 20.42% | 44,000 | 2,100 | 5.01% |
| 4-100-31200-5550 | Extradition of Prisoners | 189 | 116 | 25 | 4,500 | 4,500 | 0 | 0.00% | 4,500 | 0 | 0.00% |
| 4-100-31200-5810 | Dues & Association Membership | 4,146 | 4,535 | 7,708 | 10,837 | 29,807 | 18,970 | 175.05% | 9,017 | (1,820) | -16.79% |
| <i>Materials and Supplies:</i> | | | | | | | | | | | |

**County of Shenandoah
Sheriff - Law Enforcement
Fiscal Year 2027 Proposed Budget**

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Actual Expenditures | FY2026 Adopted Budget | FY2027 Department Requests | \$ Increase (Decrease) | % Increase (Decrease) | FY2027 Proposed Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|-------------------------------------|--|-----------------------------|-----------------------------|-----------------------------|-----------------------|----------------------------|------------------------|-----------------------|------------------------|------------------------|-----------------------|
| 4-100-31200-6001 | Office Supplies | 11,195 | 10,136 | 13,011 | 11,670 | 12,136 | 466 | 3.99% | 12,136 | 466 | 3.99% |
| 4-100-31200-6002 | Food Supplies/Food Service | 0 | 2,154 | 0 | 2,500 | 2,500 | 0 | 0.00% | 2,500 | 0 | 0.00% |
| 4-100-31200-6004 | Medical Supplies | 0 | 0 | 151 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| 4-100-31200-6008 | Vehicles Supplies (Gas) | 199,138 | 210,349 | 181,580 | 210,000 | 254,705 | 44,705 | 21.29% | 210,000 | 0 | 0.00% |
| 4-100-31200-6009 | Auto Repairs & Maintenance | 1,695 | 12,827 | 48,465 | 2,500 | 2,500 | 0 | 0.00% | 2,500 | 0 | 0.00% |
| 4-100-31200-6010 | Police Supplies | 139,247 | 168,880 | 168,551 | 173,852 | 181,307 | 7,455 | 4.29% | 181,307 | 7,455 | 4.29% |
| 4-100-31200-6011 | Uniforms and Wearing Apparel | 20,528 | 21,894 | 15,711 | 23,350 | 28,150 | 4,800 | 20.56% | 28,150 | 4,800 | 20.56% |
| 4-100-31200-6012 | Books and Subscriptions | 1,679 | 1,584 | 427 | 1,200 | 1,200 | 0 | 0.00% | 1,200 | 0 | 0.00% |
| 4-100-31200-6030 | Drug Dog | 2,090 | 2,907 | 3,609 | 6,000 | 12,190 | 6,190 | 103.17% | 6,000 | 0 | 0.00% |
| Payment to Joint Operations: | | | | | | | | | | | |
| 4-100-31200-7000 | Training School | 57,040 | 61,360 | 67,680 | 68,400 | 71,280 | 2,880 | 4.21% | 71,280 | 2,880 | 4.21% |
| 4-100-31200-7001 | Special Task Force | 25,175 | 14,872 | 24,514 | 36,803 | 39,659 | 2,856 | 7.76% | 39,659 | 2,856 | 7.76% |
| 4-100-31200-7002 | Gang Task Force | 4,037 | 2,434 | 4,669 | 5,131 | 10,531 | 5,400 | 105.24% | 5,400 | 269 | 5.24% |
| Capital Outlay: | | | | | | | | | | | |
| 4-100-31200-8101 | Machinery & Equipment - Replacement | 42,785 | 0 | 12,325 | 0 | 11,939 | 11,939 | 100.00% | 0 | 0 | 0.00% |
| 4-131-03120-0001 | Asset Forfeiture - Machinery & Equipment Replacement | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | 11,939 | 11,939 | 100.00% |
| 4-100-31200-8103 | Communication Equipment | 0 | 3,685 | 0 | 3,500 | 3,500 | 0 | 0.00% | 3,500 | 0 | 0.00% |
| 4-100-31200-8105 | Motor Vehicles & Equipment | 706,885 | 420,248 | 442,518 | 447,914 | 475,760 | 27,846 | 6.22% | 475,760 | 27,846 | 6.22% |
| 4-100-31200-8201 | Machinery & Equipment - New | 0 | 0 | 21,396 | 29,665 | 31,826 | 2,161 | 7.28% | 31,826 | 2,161 | 7.28% |
| 4-100-31200-8201-004 | Machinery & Equipment - DCJS Grant | 0 | 336,922 | 0 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| 4-100-31200-8202 | Furniture & Fixtures | 500 | 0 | 2,387 | 2,600 | 3,000 | 400 | 15.38% | 3,000 | 400 | 15.38% |
| 4-100-31200-8204 | Drug Dog Asset Purchase | 0 | 12,500 | 0 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| 4-131-03120-0001 | Asset Forfeiture - Explosives Dog | 0 | 0 | 19,750 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| 4-100-31200-8207 | EDP Equipment | 54,501 | 73,217 | 169,098 | 143,096 | 270,148 | 127,052 | 88.79% | 168,985 | 25,889 | 18.09% |
| 4-131-03120-0001 | EDP Equipment - Asset Forfeiture | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | 51,106 | 51,106 | 100.00% |
| 4-100-31200-8214 | Range Site Improvements | 1,161 | 2,302 | 270 | 3,000 | 3,000 | 0 | 0.00% | 3,000 | 0 | 0.00% |
| DMV Grant Program: | | | | | | | | | | | |
| Salaries & Wages: | | | | | | | | | | | |
| 4-100-31200-1201 | Salaries & Wages-Overtime - DMV | 4,644 | 13,485 | 5,730 | 10,000 | 13,985 | 3,985 | 39.85% | 13,985 | 3,985 | 39.85% |
| Employee Benefits: | | | | | | | | | | | |
| 4-100-31200-2101 | FICA/Medicare - Employer - DMV | 345 | 664 | 410 | 760 | 1,070 | 310 | 40.77% | 1,070 | 310 | 40.77% |
| Materials and Supplies: | | | | | | | | | | | |
| 4-100-31200-6010-009 | Police Supplies - DMV Grant | 0 | 7 | 11,396 | 13,000 | 13,984 | 984 | 7.57% | 13,984 | 984 | 7.57% |
| Bulletproof Vest Program | | | | | | | | | | | |
| Materials and Supplies: | | | | | | | | | | | |
| 4-100-31200-6010-001 | Police Supplies - Bulletproof Vest Grant | 4,046 | 3,300 | 0 | 17,738 | 17,738 | 0 | 0.00% | 17,738 | 0 | 0.00% |
| Forestry Grant Program: | | | | | | | | | | | |

County of Shenandoah
 Sheriff - Law Enforcement
 Fiscal Year 2027 Proposed Budget

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Actual Expenditures | FY2026 Adopted Budget | FY2027 Department Requests | \$ Increase (Decrease) | % Increase (Decrease) | FY2027 Proposed Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|---|---|-----------------------------|-----------------------------|-----------------------------|-----------------------|----------------------------|------------------------|-----------------------|------------------------|------------------------|-----------------------|
| Salaries & Wages: | | | | | | | | | | | |
| 4-100-31200-1202 | Salaries & Wages-Overtime - Forestry | 3,867 | 2,767 | 0 | 5,280 | 5,280 | 0 | 0.00% | 5,280 | 0 | 0.00% |
| Employee Benefits: | | | | | | | | | | | |
| 4-100-31200-2102 | FICA/Medicare - Employer - Forestry | 302 | 301 | 114 | 401 | 404 | 3 | 0.66% | 404 | 3 | 0.66% |
| Project Lifesaver Program: | | | | | | | | | | | |
| Materials and Supplies: | | | | | | | | | | | |
| 4-100-31200-6010-004 | Police Supplies - Project Lifesaver | 21 | 1,762 | 0 | 5,392 | 5,392 | 0 | 0.00% | 5,392 | 0 | 0.00% |
| Public Defender Fees: | | | | | | | | | | | |
| Contractual Services: | | | | | | | | | | | |
| 4-100-31200-3170-005 | Professional Services - Public Defender | 0 | 0 | 0 | 874 | 1,874 | 1,000 | 114.42% | 1,874 | 1,000 | 114.42% |
| Leadership Camp Program: | | | | | | | | | | | |
| Contractual Services: | | | | | | | | | | | |
| 4-100-31200-3180-006 | Contractual Services - Youth Camp | 18,764 | 0 | 18,999 | 18,500 | 18,500 | 0 | 0.00% | 18,500 | 0 | 0.00% |
| Materials and Supplies: | | | | | | | | | | | |
| 4-100-31200-6010-006 | Police Supplies - Youth Camp | 0 | 966 | 1,893 | 1,200 | 1,200 | 0 | 0.00% | 1,200 | 0 | 0.00% |
| Project Backpack Program: | | | | | | | | | | | |
| Materials and Supplies: | | | | | | | | | | | |
| 4-100-31200-6010-008 | Police Supplies - Project Backpack | 598 | 5,440 | 2,391 | 10,150 | 10,150 | 0 | 0.00% | 10,150 | 0 | 0.00% |
| Town of Edinburg Law Enforcement Services: | | | | | | | | | | | |
| Salaries & Wages: | | | | | | | | | | | |
| 4-100-31200-1100-010 | Salaries & Wages – Regular - EPD | 94,492 | 95,640 | 102,089 | 105,152 | 112,251 | 7,099 | 6.75% | 112,251 | 7,099 | 6.75% |
| 4-100-31200-1200-010 | Salaries & Wages - Overtime - EPD | 4,068 | 8,444 | 18,239 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| Employee Benefits: | | | | | | | | | | | |
| 4-100-31200-2100-010 | FICA/Medicare - Employer - EPD | 7,699 | 7,530 | 9,915 | 8,044 | 8,588 | 544 | 6.76% | 8,588 | 544 | 6.76% |
| 4-100-31200-2210-010 | Virginia Retirement System - EPD | 10,989 | 9,857 | 11,710 | 12,061 | 12,876 | 815 | 6.76% | 12,876 | 815 | 6.76% |
| 4-100-31200-2310-010 | Hospitalization - EPD | 18,569 | 22,897 | 20,185 | 22,432 | 33,877 | 11,445 | 51.02% | 33,877 | 11,445 | 51.02% |
| 4-100-31200-2400-010 | Group Life - EPD | 510 | 458 | 480 | 568 | 472 | (96) | -16.90% | 472 | (96) | -16.90% |
| 4-100-31200-2500-010 | Health Insurance Credit - EPD | 0 | 0 | 0 | 63 | 57 | (6) | -9.52% | 57 | (6) | -9.52% |
| 4-100-31200-2600-010 | Unemployment - EPD | 21 | 16 | 16 | 116 | 124 | 8 | 6.90% | 124 | 8 | 6.90% |
| 4-100-31200-2700-010 | Workers' Compensation - EPD | 2,099 | 2,424 | 2,196 | 2,196 | 3,997 | 1,801 | 82.01% | 2,249 | 53 | 2.41% |
| D.A.R.E. Program: | | | | | | | | | | | |

**County of Shenandoah
Sheriff - Law Enforcement
Fiscal Year 2027 Proposed Budget**

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Actual Expenditures | FY2026 Adopted Budget | FY2027 Department Requests | \$ Increase (Decrease) | % Increase (Decrease) | FY2027 Proposed Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|---|--|-----------------------------|-----------------------------|-----------------------------|-----------------------|----------------------------|------------------------|-----------------------|------------------------|------------------------|-----------------------|
| Materials and Supplies: | | | | | | | | | | | |
| 4-100-31200-6010-011 | Police Supplies - D.A.R.E. | 0 | 0 | 7,583 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| Town of Toms Brook Law Enforcement Services: | | | | | | | | | | | |
| Salaries & Wages: | | | | | | | | | | | |
| 4-100-31200-1100-013 | Salaries & Wages – Regular - Toms Brook | 7,345 | 58,635 | 52,471 | 54,046 | 0 | (54,046) | -100.00% | 0 | (54,046) | -100.00% |
| 4-100-31200-1300-013 | Salaries & Wages - Overtime - Toms Brook | 5,505 | 893 | 3,974 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| Employee Benefits: | | | | | | | | | | | |
| 4-100-31200-2100-013 | FICA/Medicare - Employer - Toms Brook | 482 | 4,256 | 4,674 | 4,135 | 0 | (4,135) | -100.00% | 0 | (4,135) | -100.00% |
| 4-100-31200-2210-013 | Virginia Retirement System - Toms Brook | 854 | 6,782 | 6,018 | 6,199 | 0 | (6,199) | -100.00% | 0 | (6,199) | -100.00% |
| 4-100-31200-2310-013 | Hospitalization - Toms Brook | 3,351 | 22,098 | 10,219 | 11,357 | 0 | (11,357) | -100.00% | 0 | (11,357) | -100.00% |
| 4-100-31200-2400-013 | Group Life - Toms Brook | 40 | 314 | 247 | 292 | 0 | (292) | -100.00% | 0 | (292) | -100.00% |
| 4-100-31200-2400-013 | Health Insurance Credit - Toms Brook | 0 | 0 | 0 | 33 | 0 | (33) | -100.00% | 0 | (33) | -100.00% |
| 4-100-31200-2600-013 | Unemployment - Toms Brook | 0 | 0 | 8 | 60 | 0 | (60) | -100.00% | 0 | (60) | -100.00% |
| 4-100-31200-2700-013 | Workers' Compensation - Toms Brook | 0 | 155 | 138 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| DCJS - SRO Grant | | | | | | | | | | | |
| Salaries & Wages: | | | | | | | | | | | |
| 4-100-31200-1100-015 | Salaries & Wages - Regular - SRO Grant | 47,405 | 50,893 | 55,628 | 55,494 | 59,016 | 3,522 | 6.35% | 59,016 | 3,522 | 6.35% |
| 4-100-31200-1200-015 | Salaries & Wages-Overtime - SRO Grant | 0 | 0 | 642 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| Employee Benefits: | | | | | | | | | | | |
| 4-100-31200-2100-015 | FICA/Medicare - Employer - SRO Grant | 3,749 | 4,038 | 4,346 | 4,246 | 4,515 | 269 | 6.34% | 4,515 | 269 | 6.34% |
| 4-100-31200-2210-015 | VRS - SRO Grant | 5,858 | 5,919 | 6,381 | 6,366 | 6,770 | 404 | 6.35% | 6,770 | 404 | 6.35% |
| 4-100-31200-2310-015 | Hospitalization - SRO Grant | 12,660 | 10,470 | 10,219 | 11,357 | 13,528 | 2,171 | 19.12% | 13,528 | 2,171 | 19.12% |
| 4-100-31200-2400-015 | Group Life - SRO Grant | 272 | 275 | 261 | 300 | 319 | 19 | 6.33% | 248 | (52) | -17.33% |
| 4-100-31200-2500-015 | Health Insurance Credit - SRO Grant | 0 | 0 | 0 | 34 | 36 | 2 | 5.88% | 30 | (4) | -11.76% |
| 4-100-31200-2600-015 | SRO - Unemployment | 0 | 0 | 8 | 62 | 65 | 3 | 4.84% | 65 | 3 | 4.84% |
| 4-100-31200-2700-015 | SRO - Worker's Compensation | 0 | 0 | 0 | 0 | 2,580 | 2,580 | 100.00% | 0 | 0 | 0.00% |
| ICAC Grant | | | | | | | | | | | |
| Contractual Services: | | | | | | | | | | | |
| 4-100-31200-3180-016 | Contractual Services-Crimes Against Children | 6,675 | 6,286 | 10,020 | 7,000 | 7,000 | 0 | 0.00% | 7,000 | 0 | 0.00% |
| CALEA Grant | | | | | | | | | | | |
| Salaries & Wages: | | | | | | | | | | | |
| 4-100-31200-1100-017 | Salaries & Wages - Regular - CALEA Grant | 0 | 0 | 38,506 | 46,651 | 0 | (46,651) | -100.00% | 0 | (46,651) | -100.00% |
| Employee Benefits: | | | | | | | | | | | |
| 4-100-31200-2100-017 | FICA/Medicare - Employer - CALEA Grant | 0 | 0 | 2,942 | 3,569 | 0 | (3,569) | -100.00% | 0 | (3,569) | -100.00% |
| 4-100-31200-2210-017 | VRS - CALEA Grant | 0 | 0 | 4,921 | 5,351 | 0 | (5,351) | -100.00% | 0 | (5,351) | -100.00% |

County of Shenandoah
 Sheriff - Law Enforcement
 Fiscal Year 2027 Proposed Budget

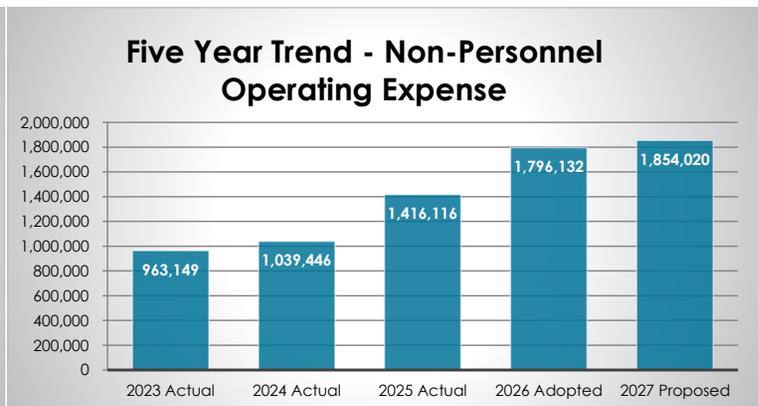
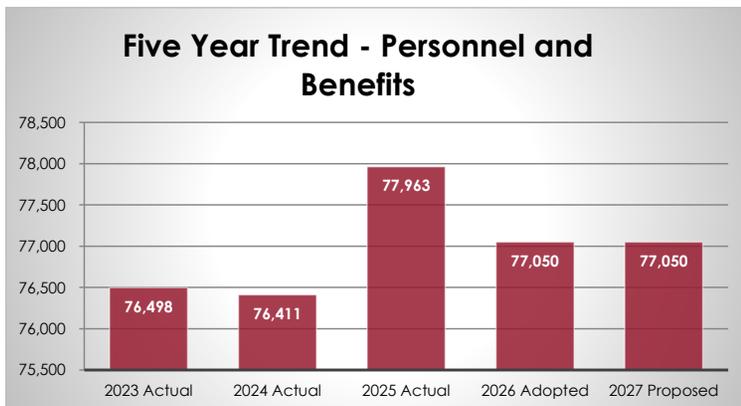
| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Actual Expenditures | FY2026 Adopted Budget | FY2027 Department Requests | \$ Increase (Decrease) | % Increase (Decrease) | FY2027 Proposed Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|---|---|-----------------------------|-----------------------------|-----------------------------|-----------------------|----------------------------|------------------------|-----------------------|------------------------|------------------------|-----------------------|
| 4-100-31200-2310-017 | Hospitalization - CALEA Grant | 0 | 0 | 5,149 | 11,357 | 0 | (11,357) | -100.00% | 0 | (11,357) | -100.00% |
| 4-100-31200-2400-017 | Group Life - CALEA Grant | 0 | 0 | 195 | 252 | 0 | (252) | -100.00% | 0 | (252) | -100.00% |
| 4-100-31200-2500-017 | Health Insurance Credit - CALEA Grant | 0 | 0 | 0 | 28 | 0 | (28) | -100.00% | 0 | (28) | -100.00% |
| 4-100-31200-2600-017 | Unemployment - CALEA Grant | 0 | 0 | 12 | 52 | 0 | (52) | -100.00% | 0 | (52) | -100.00% |
| Other Charges: | | | | | | | | | | | |
| 4-100-31200-5530-017 | Food & Lodging - CALEA Grant | 0 | 0 | 264 | 300 | 0 | (300) | -100.00% | 0 | (300) | -100.00% |
| 4-100-31200-5540-017 | Convention, Training, & Education - CALEA Grant | 0 | 0 | 800 | 800 | 0 | (800) | -100.00% | 0 | (800) | -100.00% |
| 4-100-31200-5810-017 | Dues & Association Membership - CALEA Grant | 0 | 0 | 7,880 | 4,000 | 0 | (4,000) | -100.00% | 0 | (4,000) | -100.00% |
| DCJS LE Liaison Grant | | | | | | | | | | | |
| Salaries & Wages: | | | | | | | | | | | |
| 4-100-31200-1100-017 | Salaries & Wages - Regular - LE Liaison Grant | 0 | 0 | 0 | 0 | 55,338 | 55,338 | 100.00% | 55,337 | 55,337 | 100.00% |
| Employee Benefits: | | | | | | | | | | | |
| 4-100-31200-2100-017 | FICA/Medicare - Employer - LE Liaison Grant | 0 | 0 | 0 | 0 | 4,234 | 4,234 | 100.00% | 4,234 | 4,234 | 100.00% |
| 4-100-31200-2210-017 | VRS - LE Liaison Grant | 0 | 0 | 0 | 0 | 6,348 | 6,348 | 100.00% | 6,348 | 6,348 | 100.00% |
| 4-100-31200-2310-017 | Hospitalization - LE Liaison Grant | 0 | 0 | 0 | 0 | 13,528 | 13,528 | 100.00% | 13,528 | 13,528 | 100.00% |
| 4-100-31200-2400-017 | Group Life - LE Liaison Grant | 0 | 0 | 0 | 0 | 233 | 233 | 100.00% | 233 | 233 | 100.00% |
| 4-100-31200-2500-017 | Health Insurance Credit - LE Liaison Grant | 0 | 0 | 0 | 0 | 28 | 28 | 100.00% | 28 | 28 | 100.00% |
| 4-100-31200-2600-017 | Unemployment - LE Liaison Grant | 0 | 0 | 0 | 0 | 61 | 61 | 100.00% | 61 | 61 | 100.00% |
| HEAT Grant: | | | | | | | | | | | |
| Materials and Supplies: | | | | | | | | | | | |
| 4-100-31200-6010-006 | Police Supplies - HEAT Grant | 0 | 0 | 12,485 | 0 | 0 | (12,485) | 0.00% | 0 | 12,485 | 0.00% |
| TOTAL SHERIFF - LAW ENFORCEMENT: | | 7,740,983 | 8,378,865 | 8,527,057 | 9,707,006 | 10,377,592 | 658,101 | 6.78% | 9,730,628 | 36,107 | 0.37% |

VOL FIRE AND RESCUE 32200

| Personnel and Benefits | |
|------------------------|------------------|
| Proposed FY27 | \$ 77,050 |
| % Change from FY26 | 0.00% |

| Non-Personnel Operating Expenses | |
|----------------------------------|---------------------|
| Proposed FY27 | \$ 1,854,020 |
| % Change from FY26 | 3.22% |

| Executive Summary of Projected Increases | |
|--|---|
| <p>This budget captures the monetary costs associated with the support of volunteer agencies. Examples include but are not limited to: general liability insurance, fuel, testing, and cash contributions.</p> | <p>Non-earmarked, direct monetary contributions were significantly increased in FY 26 by approximately 78%. From \$39,000 to \$69,000 per service. The FY 27 budget proposes level funding of monetary contributions to their FY 26 levels. <i>Account #32200-5308</i> general liability insurance includes an increase of \$25,061 associated with an anticipated 10% rate increase, however other policy revisions have been made (example: increased deductibles) to help offset some of the anticipated increase. <i>Account #32200-5540</i> convention, training& education reflects a \$6,000 increase for volunteer training opportunities and <i>account #32200-5801</i> volunteer incentive program realizes a \$10,000 increase for anticipated actual reimbursement requests in FY 27. While <i>acct #32200-5641</i> State Fire Program Fund includes a \$25,327 increase, offsetting revenue of the same amount s anticipated in grant funds. <u>For proposed capital outlay expenses please see Appendix A: Minor Capital Requests and/or Appendix B: Fleet Requests and Other Operating Capital</u> for additional details.</p> |



County of Shenandoah, Virginia
Volunteer Fire and Rescue
Fiscal Year 2027 Proposed Budget

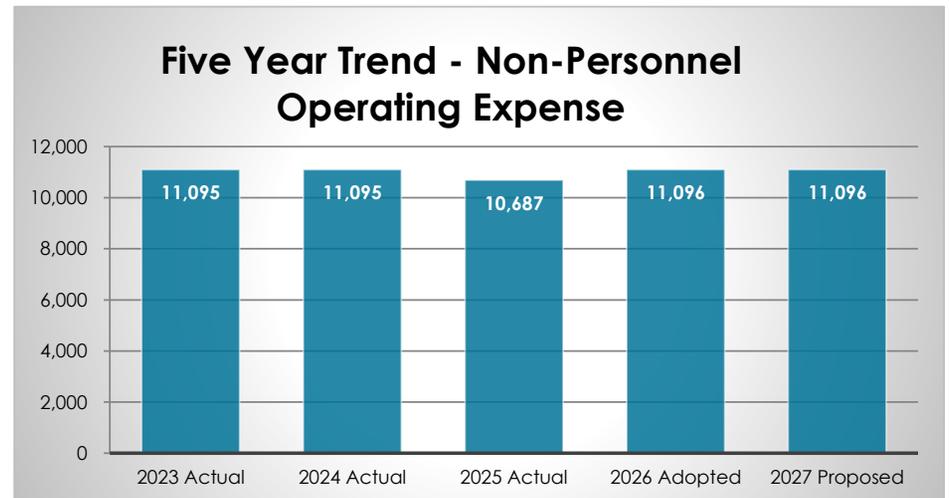
| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Actual Expenditures | FY 2026 Adopted Budget | FY 2027 Department Requests | \$ Increase (Decrease) | % Increase (Decrease) | FY 2027 Proposed Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|--|--------------------------------------|-----------------------------|-----------------------------|-----------------------------|------------------------|-----------------------------|------------------------|-----------------------|-------------------------|------------------------|-----------------------|
| <u>VOLUNTEER FIRE & RESCUE (32200):</u> | | | | | | | | | | | |
| <i>Employee Benefits:</i> | | | | | | | | | | | |
| 4-100-32200-2510 | Group Accident/Sickness Insurance | 29,050 | 29,050 | 29,050 | 29,050 | 29,050 | 0 | 0.00% | 29,050 | 0 | 0.00% |
| 4-100-32200-2700 | Workers' Compensation Insurance | 47,448 | 47,361 | 48,913 | 48,000 | 48,000 | 0 | 0.00% | 48,000 | 0 | 0.00% |
| <i>Contractual Services:</i> | | | | | | | | | | | |
| 4-100-32200-3110 | Professional Health Services | 0 | 0 | 0 | 1,000 | 1,000 | 0 | 0.00% | 1,000 | 0 | 0.00% |
| 4-100-32200-3180 | Contractual Services | 1,590 | 0 | 0 | 1,500 | 1,500 | 0 | 0.00% | 1,500 | 0 | 0.00% |
| 4-100-32200-3310 | Repairs & Maintenance | 64,371 | 73,613 | 101,342 | 77,200 | 82,950 | 5,750 | 7.45% | 82,950 | 5,750 | 7.45% |
| 4-100-32200-3310-010 | Repairs & Maintenance - EMS Recovery | 0 | 0 | 1,320 | 21,250 | 26,000 | 4,750 | 22.35% | 26,000 | 4,750 | 22.35% |
| 4-100-32200-3320 | Maintenance & Service Contracts | 0 | 0 | (9,010) | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| <i>Other Charges:</i> | | | | | | | | | | | |
| 4-100-32200-5230-010 | Telecommunications - EMS Recovery | 0 | 0 | 3,160 | 24,000 | 5,000 | (19,000) | -79.17% | 5,000 | (19,000) | -79.17% |
| 4-100-32200-5308 | General Liability Insurance | 522 | 204,032 | 252,436 | 250,604 | 275,665 | 25,061 | 10.00% | 275,665 | 25,061 | 10.00% |
| 4-100-32200-5540 | Convention, Training, & Education | 1,176 | 690 | 8,833 | 9,050 | 15,050 | 6,000 | 66.30% | 15,050 | 6,000 | 66.30% |
| 4-100-32200-5640 | Contributions | 555,000 | 555,000 | 585,000 | 1,035,000 | 1,500,000 | 465,000 | 44.93% | 1,035,000 | 0 | 0.00% |
| 4-100-32200-5641 | State Fire Program Fund | 103,215 | 0 | 247,674 | 118,659 | 143,986 | 25,327 | 21.34% | 143,986 | 25,327 | 21.34% |
| 4-100-32200-5643 | Four for Life Funds | 51,216 | 50,786 | 50,177 | 31,741 | 31,741 | 0 | 0.00% | 31,741 | 0 | 0.00% |
| 4-100-32200-5644 | Lord Fairfax EMS Council | 14,348 | 14,348 | 15,065 | 15,065 | 15,065 | 0 | 0.00% | 15,065 | 0 | 0.00% |
| 4-100-32200-5801 | Volunteer Incentive Program | 0 | 0 | 21,500 | 30,000 | 40,000 | 10,000 | 33.33% | 40,000 | 10,000 | 33.33% |
| <i>Materials and Supplies:</i> | | | | | | | | | | | |
| 4-100-32200-6002 | Food Supplies | 0 | 0 | 442 | 1,000 | 1,000 | 0 | 0.00% | 1,000 | 0 | 0.00% |
| 4-100-32200-6008 | Vehicles Supplies (Gas) | 157,317 | 127,965 | 118,403 | 130,000 | 130,000 | 0 | 0.00% | 130,000 | 0 | 0.00% |
| 4-100-32200-6009 | Repairs and Maintenance Supplies | 66 | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| 4-100-32200-6011 | Uniforms and Wearing Apparel | 777 | 710 | 933 | 1,200 | 1,200 | 0 | 0.00% | 1,200 | 0 | 0.00% |
| 4-100-32200-6012 | Books & Supplies | 6,970 | 5,708 | 7,911 | 26,363 | 36,113 | 9,750 | 36.98% | 26,363 | 0 | 0.00% |
| 4-100-32200-6014 | Operating Supplies | 1,652 | 2,030 | 2,790 | 15,000 | 15,000 | 0 | 0.00% | 15,000 | 0 | 0.00% |
| <i>Capital Outlay:</i> | | | | | | | | | | | |
| 4-100-32200-8101 | Machinery and Equipment | 4,929 | 4,564 | 8,140 | 7,500 | 7,500 | 0 | 0.00% | 7,500 | 0 | 0.00% |
| TOTAL VOLUNTEER FIRE & RESCUE: | | 1,039,647 | 1,115,857 | 1,494,079 | 1,873,182 | 2,405,820 | 532,638 | 28.43% | 1,931,070 | 57,888 | 3.09% |

FOREST FIRE EXTINCTION SERVICE 32400

| Personnel and Benefits | |
|------------------------|-------------|
| Proposed FY27 | \$ - |
| % Change from FY26 | 0.00% |

| Non-Personnel Operating Expenses | |
|----------------------------------|------------------|
| Proposed FY27 | \$ 11,096 |
| % Change from FY26 | 0.00% |

| Executive Summary of Projected Increases | | |
|--|--|--------------------------------|
| | | There are no changes proposed. |



County of Shenandoah, Virginia
 Forest Fire Extinction Service
 Fiscal Year 2027 Proposed Budget

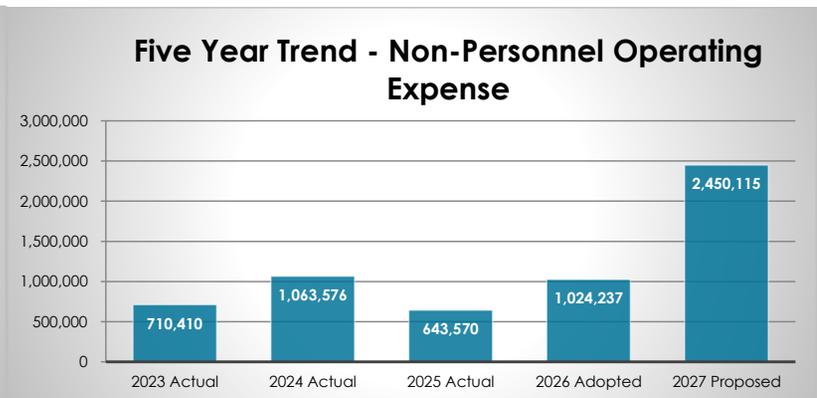
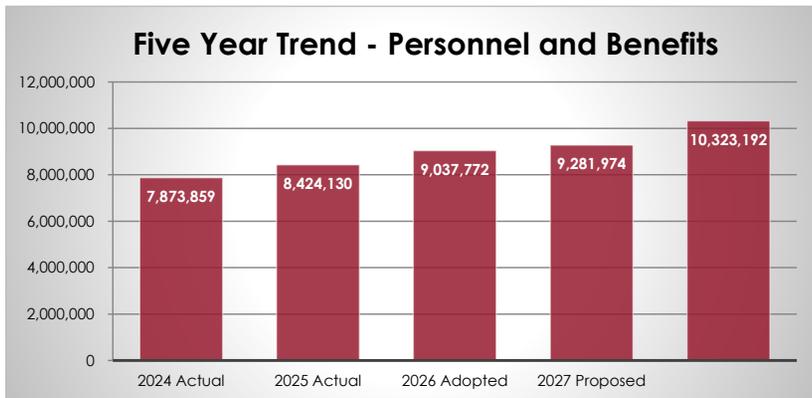
| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Actual Expenditures | FY 2026 Adopted Budget | FY 2027 Department Requests | \$ Increase (Decrease) | % Increase (Decrease) | FY 2027 Proposed Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|---|------------------------------|--------------------------------|-----------------------------------|-----------------------------------|------------------------------|-----------------------------------|---------------------------|--------------------------|-------------------------------|---------------------------|--------------------------|
| <u>FOREST FIRE EXTINCTION SERVICE (32400):</u> | | | | | | | | | | | |
| <i>Other Charges:</i> | | | | | | | | | | | |
| 4-100-32400-5645 | Support/State Forest Service | 11,095 | 11,095 | 10,687 | 11,096 | 11,096 | 0 | 0.00% | 11,096 | 0 | 0.00% |
| TOTAL FOREST FIRE EXTINCTION: | | 11,095 | 11,095 | 10,687 | 11,096 | 11,096 | 0 | 0% | 11,096 | 0 | 0% |

SHEN CO FIRE AND RESCUE 32500

| Personnel and Benefits | |
|---------------------------|----------------------|
| Proposed FY27 | \$ 10,323,192 |
| % Change from FY26 | 11.22% |
| Full Time Position Count: | 122 |
| Part Time Position Count: | 8 |

| Non-Personnel Operating Expenses | |
|----------------------------------|---------------------|
| Proposed FY27 | \$ 2,450,115 |
| % Change from FY26 | 139.21% |

| Executive Summary of Projected Increases | |
|---|---|
| <p>The FY 27 budget includes anticipated vacancy savings of 8% based upon historical and year-to-date turnover rate calculations. This represents a savings of (\$564,679) in combined salaries and benefits. Additionally, local funding of \$457,467 is included for the 25% local match required with the FEMA SAFER grant positions implemented in FY 26.</p> | <p><i>Acct# 32500-3110</i> Professional Health Services has been increased by \$22,600 to adjust for increased employee count and anticipated increased costs in annual health screenings for SCFR personnel. Medical Supplies-Maintenance & service contracts - EMS recovery <i>acct # 32500-3320-010</i> and EMS recovery <i>acct#32500-6004-010</i> are noted at a \$34,689 combined increase and will be deducted from the EMS recovery payout to volunteer services following the mandated change in FY25 associated with the strage and replenishment of medications. Training-related costs refelected in acct #32500-5530 and acct #32500-5540 are increased by a combined amount of \$21,955 to more adequately represent training needs and to accommodate individual rooms at training and convention events. Capital outlay includes vehicle replacement and acquisition in the amount of \$85,000 which is one (1) total vehicles. <u>For proposed capital outlay expenses please see Appendix A: Minor Capital Requests and/or Appendix B: Fleet Requests and Other Operating Capital</u> for additional details.</p> |



**County of Shenandoah, Virginia
Fire and Rescue
Fiscal Year 2027 Proposed Budget**

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Actual Expenditures | FY 2026 Adopted Budget | FY 2027 Department Requests | \$ Increase (Decrease) | % Increase (Decrease) | FY 2027 Proposed Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|---------------------------------------|---|-----------------------------|-----------------------------|-----------------------------|------------------------|-----------------------------|------------------------|-----------------------|-------------------------|------------------------|-----------------------|
| <u>FIRE/RESCUE (32500):</u> | | | | | | | | | | | |
| <i>Salaries & Wages:</i> | | | | | | | | | | | |
| 4-100-32500-1100 | Salaries & Wages – Regular | 4,418,386 | 4,716,090 | 4,975,515 | 5,496,486 | 6,202,706 | 706,220 | 12.85% | 5,730,961 | 234,475 | 4.27% |
| 4-100-32500-1100-001 | Salaries & Wages - Stand-By Compensation | 0 | 0 | 0 | 20,600 | 20,000 | (600) | -2.91% | 20,000 | (600) | -2.91% |
| 4-100-32500-1200 | Salaries & Wages – Overtime | 1,013,013 | 1,159,299 | 1,444,125 | 674,992 | 1,097,560 | 422,568 | 62.60% | 1,097,560 | 422,568 | 62.60% |
| 4-100-32500-1204 | Salaries & Wages - Holiday Pay | 219,746 | 137,825 | 228,113 | 276,892 | 285,199 | 8,307 | 3.00% | 285,199 | 8,307 | 3.00% |
| 4-100-32500-1300 | Salaries & Wages – Part-Time | 11,793 | 40,548 | 64,949 | 20,600 | 21,218 | 618 | 3.00% | 21,218 | 618 | 3.00% |
| 4-100-32500-1700 | Stipend for Services | 119,938 | 106,708 | 0 | 208,001 | 46,499 | (161,502) | -77.64% | 46,499 | (161,502) | -77.64% |
| 4-100-32500-1803 | ALS Provider Retention Program | 0 | 0 | 0 | 15,000 | 0 | (15,000) | -100.00% | 0 | (15,000) | -100.00% |
| <i>Employee Benefits:</i> | | | | | | | | | | | |
| 4-100-32500-2100 | FICA/Medicare - Employer | 421,739 | 448,996 | 493,986 | 503,547 | 588,073 | 84,526 | 16.79% | 551,984 | 48,437 | 9.62% |
| 4-100-32500-2210 | Virginia Retirement System | 512,342 | 538,966 | 570,185 | 621,772 | 718,391 | 96,619 | 15.54% | 664,281 | 42,509 | 6.84% |
| 4-100-32500-2215 | Hybrid STD/LTD Premium | 416 | 437 | 381 | 244 | 484 | 240 | 98.36% | 484 | 240 | 98.36% |
| 4-100-32500-2310 | Hospitalization Insurance | 968,096 | 1,054,851 | 1,062,284 | 1,191,281 | 1,645,390 | 454,109 | 38.12% | 1,645,390 | 454,109 | 38.12% |
| 4-100-32500-2311 | Health Savings Contribution | 0 | 0 | 250 | 0 | 10,500 | 10,500 | 100.00% | 10,500 | 10,500 | 100.00% |
| 4-100-32500-2400 | Group Life Insurance | 23,788 | 25,026 | 23,295 | 29,276 | 26,307 | (2,969) | -10.14% | 24,325 | (4,951) | -16.91% |
| 4-100-32500-2500 | VRS Health Insurance Credit | 2,616 | 2,758 | 2,972 | 3,255 | 3,133 | (122) | -3.75% | 2,897 | (358) | -11.00% |
| 4-100-32500-2600 | Unemployment Insurance | 1,164 | 843 | 794 | 5,965 | 6,891 | 926 | 15.52% | 6,372 | 407 | 6.82% |
| 4-100-32500-2700 | Workers' Compensation Insurance | 137,099 | 182,302 | 155,683 | 155,695 | 200,457 | 44,762 | 28.75% | 143,968 | (11,727) | -7.53% |
| 4-100-32500-2710 | Line of Duty Act | 0 | 0 | 0 | 45,867 | 59,054 | 13,187 | 28.75% | 59,054 | 13,187 | 28.75% |
| 4-100-32500-2900 | Accrued Annual & Sick Leave Payout | 23,724 | 9,481 | 15,241 | 12,500 | 12,500 | 0 | 0.00% | 12,500 | 0 | 0.00% |
| <i>Contractual Services:</i> | | | | | | | | | | | |
| 4-100-32500-3110 | Professional Health Services | 29,649 | 31,532 | 37,874 | 75,000 | 97,600 | 22,600 | 30.13% | 97,600 | 22,600 | 30.13% |
| 4-100-32500-3150 | Professional Services | 24,120 | 24,000 | 24,000 | 35,000 | 35,000 | 0 | 0.00% | 35,000 | 0 | 0.00% |
| 4-100-32500-3150-012 | Professional Services - SAFER Grant | 0 | 0 | 13,000 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| 4-100-32500-3310 | Repairs & Maintenance | 52,841 | 43,898 | 26,908 | 45,000 | 45,000 | 0 | 0.00% | 45,000 | 0 | 0.00% |
| 4-100-32500-3320 | Maintenance & Service Contract | 115,706 | 42,725 | 41,060 | 28,673 | 0 | (28,673) | -100.00% | 0 | (28,673) | -100.00% |
| 4-100-32500-3320-010 | Maintenance & Service Contract - EMS Recovery | 0 | 0 | 7,116 | 94,717 | 125,531 | 30,814 | 32.53% | 125,531 | 30,814 | 32.53% |
| 4-100-32500-3500 | Printing | 1,860 | 50 | 786 | 2,500 | 2,500 | 0 | 0.00% | 2,500 | 0 | 0.00% |
| <i>Other Charges:</i> | | | | | | | | | | | |
| 4-100-32500-5210 | Postal Service | 163 | 126 | 312 | 300 | 300 | 0 | 0.00% | 300 | 0 | 0.00% |
| 4-100-32500-5230 | Telecommunications | 10,061 | 15,243 | 13,982 | 19,500 | 19,500 | 0 | 0.00% | 19,500 | 0 | 0.00% |
| 4-100-32500-5305 | Auto Insurance | 11,369 | 10,640 | 14,638 | 14,931 | 17,941 | 3,010 | 20.16% | 17,941 | 3,010 | 20.16% |
| 4-100-32500-5309 | Contractor Equipment Insurance | 126 | 51 | 51 | 52 | 50 | (2) | -3.85% | 50 | (2) | -3.85% |
| 4-100-32500-5510 | Mileage | 804 | 419 | 336 | 750 | 750 | 0 | 0.00% | 750 | 0 | 0.00% |
| 4-100-32500-5530 | Food & Lodging | 2,544 | 3,609 | 3,757 | 11,000 | 26,212 | 15,212 | 138.29% | 24,755 | 13,755 | 125.05% |
| 4-100-32500-5540 | Convention, Training, & Education | 23,054 | 19,840 | 27,294 | 50,425 | 58,625 | 8,200 | 16.26% | 58,625 | 8,200 | 16.26% |
| 4-100-32500-5810 | Dues & Association Membership | 1,307 | 800 | 1,535 | 1,810 | 2,515 | 705 | 38.95% | 2,515 | 705 | 38.95% |
| <i>Materials and Supplies:</i> | | | | | | | | | | | |
| 4-100-32500-6001 | Office Supplies | 3,468 | 4,554 | 3,715 | 5,000 | 5,000 | 0 | 0.00% | 5,000 | 0 | 0.00% |
| 4-100-32500-6002 | Food Supplies | 1,020 | 7,475 | 1,415 | 1,500 | 1,500 | 0 | 0.00% | 1,500 | 0 | 0.00% |
| 4-100-32500-6004 | Medical & Lab Supplies | 63,264 | 92,886 | 19,614 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| 4-100-32500-6004-010 | Medical Supplies - EMS Recovery | 0 | 0 | 71,108 | 77,500 | 81,375 | 3,875 | 5.00% | 81,375 | 3,875 | 5.00% |
| 4-100-32500-6008 | Vehicles Supplies (Gas) | 57,152 | 64,236 | 54,002 | 60,000 | 60,000 | 0 | 0.00% | 65,000 | 5,000 | 8.33% |
| 4-100-32500-6009 | Auto Repairs & Maintenance | 4,279 | 5,854 | 9,391 | 12,000 | 12,360 | 360 | 3.00% | 12,360 | 360 | 3.00% |
| 4-100-32500-6011 | Uniforms and Wearing Apparel | 80,697 | 123,598 | 115,791 | 183,930 | 104,315 | (79,615) | -43.29% | 104,315 | (79,615) | -43.29% |

**County of Shenandoah, Virginia
Fire and Rescue
Fiscal Year 2027 Proposed Budget**

| Account Number | Account Name | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 | FY 2027 | \$ Increase (Decrease) | % Increase (Decrease) | FY 2027 | \$ Increase (Decrease) | % Increase (Decrease) |
|--|---|------------------|------------------|------------------|-------------------|------------------------|---------------------------|--------------------------|--------------------|---------------------------|--------------------------|
| | | Expenditures | Expenditures | Expenditures | Adopted Budget | Department Requests | | | Proposed Budget | | |
| 4-100-32500-6012 | Books & Supplies | 1,910 | 2,260 | 4,281 | 20,240 | 20,240 | 0 | 0.00% | 20,240 | 0 | 0.00% |
| 4-100-32500-6014 | Operating Supplies | 14,956 | 13,856 | 13,551 | 27,000 | 56,000 | 29,000 | 107.41% | 37,000 | 10,000 | 37.04% |
| 4-100-32500-6099 | Fire Marshal Operating Supplies | 8,426 | 13,664 | 7,505 | 8,000 | 8,000 | 0 | 0.00% | 8,000 | 0 | 0.00% |
| Capital Outlay: | | | | | | | | | | | |
| 4-100-32500-8101 | Machinery and Equipment | 0 | 80,098 | 56,840 | 125,000 | 169,000 | 44,000 | 35.20% | 156,000 | 31,000 | 24.80% |
| 4-100-32500-8101-010 | Machinery and Equipment - EMS Recovery | 0 | 0 | 37,795 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| 4-100-32500-8102 | Furniture and Fixtures | 0 | 0 | 0 | 2,400 | 5,000 | 2,600 | 108.33% | 5,000 | 2,600 | 108.33% |
| 4-100-32500-8105 | Motor Vehicles and Equipment | 11,319 | 420,912 | 0 | 85,000 | 0 | (85,000) | -100.00% | 0 | (85,000) | -100.00% |
| 4-100-32500-8108 | Motor Vehicle Replacement | 97,952 | 3,331 | 0 | 0 | 85,000 | 85,000 | 100.00% | 85,000 | 85,000 | 100.00% |
| 4-100-32500-8207 | EDP Equipment | 69,070 | 14,193 | 12,759 | 13,500 | 13,500 | 0 | 0.00% | 13,500 | 0 | 0.00% |
| FEMA SAFER Grant | | | | | | | | | | | |
| Salaries & Wages: | | | | | | | | | | | |
| 4-100-32500-1100-020 | Salaries & Wages - Regular - FEMA SAFER Grant | 0 | 0 | 0 | 0 | 917,688 | 917,688 | 100.00% | 917,688 | 917,688 | 100.00% |
| Employee Benefits: | | | | | | | | | | | |
| 4-100-32500-2100-020 | FICA/Medicare - Employer - FEMA SAFER Grant | 0 | 0 | 0 | 0 | 70,204 | 70,204 | 100.00% | 70,204 | 70,204 | 100.00% |
| 4-100-32500-2210-020 | VRS - FEMA SAFER Grant | 0 | 0 | 0 | 0 | 105,259 | 105,259 | 100.00% | 105,259 | 105,259 | 100.00% |
| 4-100-32500-2310-020 | Hospitalization - FEMA SAFER Grant | 0 | 0 | 0 | 0 | 273,929 | 273,929 | 100.00% | 273,929 | 273,929 | 100.00% |
| 4-100-32500-2400-020 | Group Life - FEMA SAFER Grant | 0 | 0 | 0 | 0 | 3,855 | 3,855 | 100.00% | 3,855 | 3,855 | 100.00% |
| 4-100-32500-2500-020 | Health Insurance Credit - FEMA SAFER Grant | 0 | 0 | 0 | 0 | 459 | 459 | 100.00% | 459 | 459 | 100.00% |
| 4-100-32500-2600-020 | Unemployment - FEMA SAFER Grant | 0 | 0 | 0 | 0 | 1,010 | 1,010 | 100.00% | 1,010 | 1,010 | 100.00% |
| 4-100-32500-2700-020 | Workers' Compensation Insurance | 0 | 0 | 0 | 0 | 0 | 0 | 200.00% | 29,846 | 29,846 | 100.00% |
| Local Emergency Management Program Grant (LEMPG): | | | | | | | | | | | |
| Other Charges: | | | | | | | | | | | |
| 4-100-32500-1700-001 | Stipends | 5,000 | 6,000 | 6,000 | 6,000 | 6,000 | 0 | 0.00% | 6,000 | 0 | 0.00% |
| 4-100-32500-5230-001 | Telecommunications -LEMPG | 2,700 | 1,291 | 781 | 4,500 | 4,500 | 0 | 0.00% | 4,500 | 0 | 0.00% |
| 4-100-32500-5530-001 | Food & Lodging - LEMPG | 0 | 0 | 0 | 1,000 | 1,000 | 0 | 0.00% | 1,000 | 0 | 0.00% |
| 4-100-32500-5540-001 | Convention, Training, & Education - LEMPG | 0 | 0 | 0 | 1,000 | 1,000 | 0 | 0.00% | 1,000 | 0 | 0.00% |
| Materials and Supplies: | | | | | | | | | | | |
| 4-100-32500-6001-001 | Office Supplies - LEMPG | 710 | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| 4-100-32500-6014-001 | Operating Supplies - LEMPG | 14,885 | 16,436 | 16,373 | 11,009 | 11,009 | 0 | 0.00% | 11,009 | 0 | 0.00% |
| TOTAL FIRE/RESCUE: | | 8,589,170 | 9,497,765 | 9,687,105 | 10,306,211 | 13,393,088 | 3,086,878 | 29.95% | 12,773,307 | 2,467,096 | 23.94% |

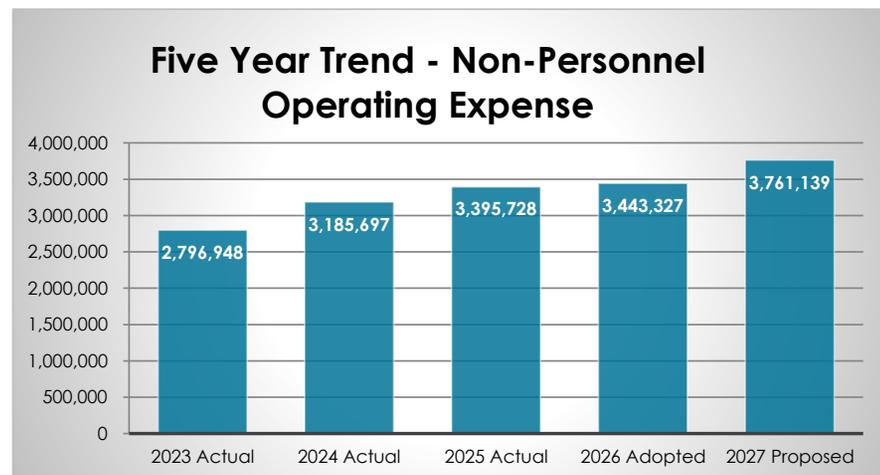
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ADULT DETENTION: RSW 33100

| Personnel and Benefits | |
|------------------------|-------|
| Proposed FY27 | \$ - |
| % Change from FY26 | 0.00% |

| Non-Personnel Operating Expenses | |
|----------------------------------|--------------|
| Proposed FY27 | \$ 3,761,139 |
| % Change from FY26 | 9.23% |

| Executive Summary of Projected Increases | |
|--|---|
| | <p>Shenandoah County shares proportional costs with other participating localities: Warren and Rappahannock Counties. Shenandoah County's adult inmate population as a proportion of the total inmate is approximately 40%. The FY 27 budget for the RSW has been increased by a projected \$317,812.</p> |



County of Shenandoah, Virginia
 Corrections and Detention
 Fiscal Year 2027 Proposed Budget

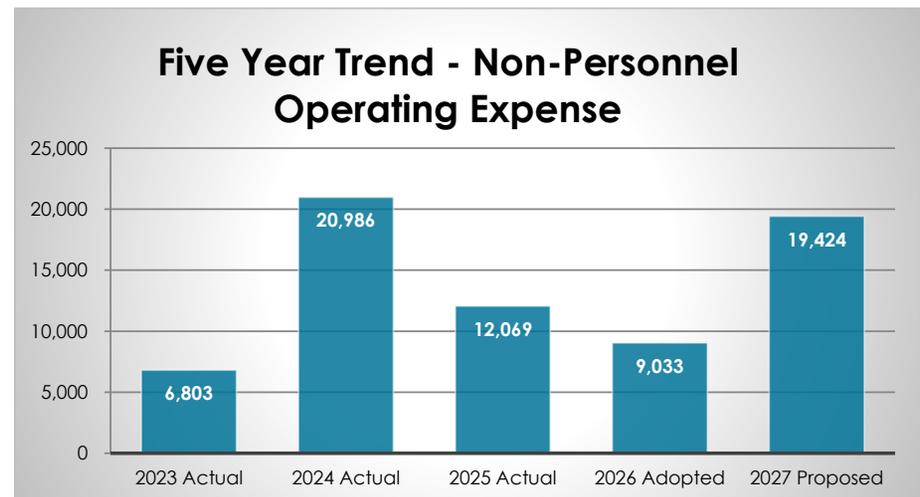
| Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Actual Expenditures | FY 2026 Adopted Budget | FY 2027 Department Requests | \$ Increase (Decrease) | % Increase (Decrease) | FY 2027 Proposed Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|---|--------------------------------|--------------------------------|--------------------------------|---------------------------|-----------------------------------|---------------------------|--------------------------|----------------------------|---------------------------|--------------------------|
| PRISONS & DETENTION (33100): | | | | | | | | | | |
| Contribution to RSW Regional Jail | 2,796,948 | 3,185,697 | 3,395,728 | 3,443,327 | 3,848,419 | 405,092 | 11.76% | 3,761,139 | 317,812 | 9.23% |
| PRISONS & DETENTION: | 2,796,948 | 3,185,697 | 3,395,728 | 3,443,327 | 3,848,419 | 405,092 | 11.76% | 3,761,139 | 317,812 | 9.23% |

PROCESSING CENTER 33200

| Personnel and Benefits | |
|------------------------|-------|
| Proposed FY27 | \$ - |
| % Change from FY26 | 0.00% |

| Non-Personnel Operating Expenses | |
|----------------------------------|-----------|
| Proposed FY27 | \$ 19,424 |
| % Change from FY26 | 115.03% |

| Executive Summary of Projected Increases | |
|--|---|
| | <p><i>Account # 33200-3320</i> maintenance and service contracts has been increased by \$11,741 and <i>account # 33200-8207</i> EDP equipment by \$16,439. The office cites that the digital fingerprinting hardware and software used by the agency is mandated by the Virginia State Police and impacts both line items for the associated equipment acquisition and maintenance/service contract expense. The replacement is anticipated in FY 27 and impacts the three budgets: Sheriff Courts, Sheriff LE and the processing center. <u>For proposed capital outlay expenses please see Appendix A: Minor Capital Requests and/or Appendix B: Fleet Requests and Other Operating Capital</u> for additional details.</p> |



County of Shenandoah
Processing Center
Fiscal Year 2027 Proposed Budget

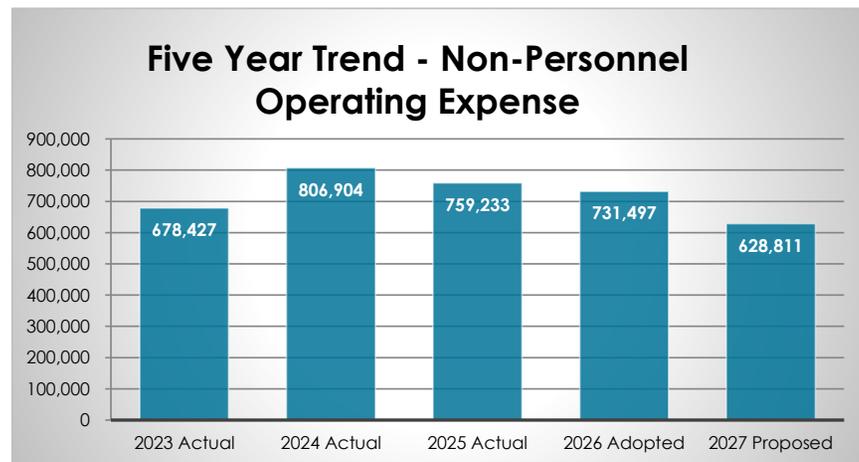
| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Actual Expenditures | FY 2026 Adopted Budget | FY 2027 Department Requests | \$ Increase (Decrease) | % Increase (Decrease) | FY 2027 Proposed Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|--|---------------------------------|-----------------------------|-----------------------------|-----------------------------|------------------------|-----------------------------|------------------------|-----------------------|-------------------------|------------------------|-----------------------|
| <u>PROCESSING CENTER (33200):</u> | | | | | | | | | | | |
| <i>Contractual Services:</i> | | | | | | | | | | | |
| 4-100-33200-3180 | Contractual Services | 0 | 0 | 0 | 0 | 0 | 0 | 0% | 0 | 0 | 0% |
| 4-100-33200-3310 | Repair & Maintenance Services | 0 | 0 | 0 | 100 | 100 | 0 | 0% | 100 | 0 | 0% |
| 4-100-33200-3320 | Maintenance & Service Contracts | 4,103 | 19,433 | 10,425 | 5,383 | 10,500 | 5,117 | 95% | 17,124 | 11,741 | 218% |
| <i>Other Charges:</i> | | | | | | | | | | | |
| 4-100-33200-5130 | Water & Sewer | 2,100 | 840 | 979 | 2,750 | 1,500 | (1,250) | -45% | 1,500 | (1,250) | -45% |
| 4-100-33200-5230 | Telecommunications | 600 | 714 | 666 | 700 | 700 | 0 | 0% | 700 | 0 | 0% |
| <i>Materials and Supplies:</i> | | | | | | | | | | | |
| 4-100-33200-6007 | Repair & Maintenance Supplies | 0 | 0 | 0 | 100 | 0 | (100) | -100% | 0 | (100) | -100% |
| 4-100-33200-8207 | EDP Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0% | 16,440 | 16,440 | 100% |
| TOTAL PROCESSING CENTER: | | 6,803 | 20,986 | 12,069 | 9,033 | 12,800 | 3,767 | 41.70% | 19,424 | 10,391 | 115.03% |

JUVENILE DETENTION: 33300

| Personnel and Benefits | |
|------------------------|-------------|
| Proposed FY27 | \$ - |
| % Change from FY26 | 0.00% |

| Non-Personnel Operating Expenses | |
|----------------------------------|-------------------|
| Proposed FY27 | \$ 628,811 |
| % Change from FY26 | -14.04% |

| Executive Summary of Projected Increases | | |
|--|--|---|
| | | <p>This budget represents the annual payment for costs associated with the operation of the Northwest Regional Juvenile Detention Center, located in Winchester, which houses juvenile inmates from the City of Winchester and the Counties of Clarke, Page, Frederick, Warren, and Shenandoah. Annual appropriations are based on each jurisdiction's share of the inmate population. Shenandoah County's proportion of inmate population has traditionally been over 50%, however, that proportion has decreased resulting in a FY 27 savings of (\$103,000),</p> |



County of Shenandoah, Virginia
 Juvenile Probation Detention
 Fiscal Year 2027 Proposed Budget

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Actual Expenditures | FY 2026 Adopted Budget | FY 2027 Department Requests | \$ Increase (Decrease) | % Increase (Decrease) | FY 2027 Proposed Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|---|--|-----------------------------------|--------------------------------|--------------------------------|------------------------------|-----------------------------------|---------------------------|--------------------------|-------------------------------|---------------------------|--------------------------|
| <u>JUVENILE PROBATION & DETENTION (33300):</u> | | | | | | | | | | | |
| <i>Other Charges:</i> | | | | | | | | | | | |
| 4-100-33300-5230 | Telecommunications | 2,446 | 1,515 | 3,128 | 3,000 | 3,000 | 0 | 0.00% | 3,000 | 0 | 0.00% |
| 4-100-33300-5851 | Northwest Regional Juvenile Detention Center | 643,952 | 769,071 | 714,004 | 691,243 | 587,557 | (103,686) | -15.00% | 587,557 | (103,686) | -15.00% |
| <i>Materials and Supplies:</i> | | | | | | | | | | | |
| 4-100-33300-6001 | Office Supplies | 0 | 0 | 653 | 750 | 1,500 | 750 | 100.00% | 750 | 0 | 0.00% |
| 4-100-33300-6004 | Medical & Laboratory Supplies | 0 | 2,220 | 847 | 2,000 | 2,000 | 0 | 0.00% | 2,000 | 0 | 0.00% |
| 4-100-33300-8202 | Furniture & Fixtures | 0 | 0 | 0 | 1,000 | 2,000 | 1,000 | 100.00% | 2,000 | 1,000 | 100.00% |
| <u>Virginia Juvenile Community Crime Control Act (VJCCCA) Program:</u> | | | | | | | | | | | |
| <i>Contractual Services:</i> | | | | | | | | | | | |
| 4-100-33300-3160-001 | Miscellaneous Services - VJCCCA | 29,255 | 31,776 | 40,600 | 31,204 | 31,204 | 0 | 0.00% | 31,204 | 0 | 0.00% |
| <i>Other Charges</i> | | | | | | | | | | | |
| 4-100-33300-5230-001 | Telecommunications -VJCCCA | 2,291 | 2,040 | 0 | 2,300 | 2,300 | 0 | 0.00% | 2,300 | 0 | 0.00% |
| <i>Materials and Supplies:</i> | | | | | | | | | | | |
| 4-100-33300-6001-001 | Office Supplies - VJCCCA | 273 | 282 | 0 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| 4-100-33300-8202-001 | Furnitures & Supplies - VJCCA | 210 | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| TOTAL JUVENILE PROBATION & DETENTION: | | 678,427 | 806,904 | 759,233 | 731,497 | 629,561 | (101,936) | -13.94% | 628,811 | (102,686) | -14.04% |

BUILDING INSPECTIONS 34410

| Personnel and Benefits | |
|---------------------------|-------------------|
| Proposed FY27 | \$ 816,907 |
| % Change from FY26 | 7.11% |
| Full Time Position Count: | 8 |
| Part Time Position Count: | 0 |

| Non-Personnel Operating Expenses | |
|----------------------------------|------------------|
| Proposed FY27 | \$ 88,745 |
| % Change from FY26 | 66.82% |

| Executive Summary of Projected Increases | | |
|--|--|--|
| <p>There are no changes to staffing levels proposed in the FY 27 budget.</p> | | <p>There are no noteworthy changes to the Building Inspections budget. <u>For proposed capital outlay expenses please see Appendix A: Minor Capital Requests and/or Appendix B: Fleet Requests and Other Operating Capital for additional details.</u></p> |



County of Shenandoah, Virginia
 Building Inspections
 Fiscal Year 2027 Proposed Budget

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Actual Expenditures | FY 2026 Adopted Budget | FY 2027 Department Requests | \$ Increase (Decrease) | % Increase (Decrease) | FY 2027 Proposed Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|---|-----------------------------------|-----------------------------------|--------------------------------|--------------------------------|------------------------------|-----------------------------------|---------------------------|--------------------------|-------------------------------|---------------------------|--------------------------|
| <u>BUILDING INSPECTIONS (34410):</u> | | | | | | | | | | | |
| <i>Salaries & Wages:</i> | | | | | | | | | | | |
| 4-100-34410-1100 | Salaries & Wages – Regular | 397,803 | 423,598 | 455,408 | 535,955 | 565,781 | 29,826 | 5.57% | 565,781 | 29,826 | 5.57% |
| 4-100-34410-1300 | Salaries & Wages - Part Time | 0 | 180 | 0 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| <i>Employee Benefits:</i> | | | | | | | | | | | |
| 4-100-34410-2100 | FICA/Medicare - Employer | 29,232 | 32,114 | 33,916 | 41,002 | 43,283 | 2,281 | 5.56% | 43,283 | 2,281 | 5.56% |
| 4-100-34410-2210 | Virginia Retirement System | 46,255 | 49,693 | 63,504 | 61,475 | 64,896 | 3,421 | 5.56% | 64,896 | 3,421 | 5.56% |
| 4-100-34410-2215 | Hybrid STD/LTD Premiun | 1,932 | 3,686 | 2,213 | 2,279 | 2,388 | 109 | 4.78% | 2,388 | 109 | 4.78% |
| 4-100-34410-2310 | Hospitalization Insurance | 75,883 | 83,600 | 72,291 | 89,983 | 109,164 | 19,181 | 21.32% | 109,164 | 19,181 | 21.32% |
| 4-100-34410-2400 | Group Life Insurance | 2,148 | 2,307 | 2,137 | 2,895 | 2,377 | (518) | -17.89% | 2,377 | (518) | -17.89% |
| 4-100-34410-2500 | VRS Health Insurance Credit | 239 | 256 | 273 | 323 | 284 | (39) | -12.07% | 284 | (39) | -12.07% |
| 4-100-34410-2600 | Unemployment Insurance | 107 | 67 | 64 | 590 | 624 | 34 | 5.76% | 624 | 34 | 5.76% |
| 4-100-34410-2700 | Workers' Compensation Insurance | 4,420 | 4,289 | 3,688 | 3,689 | 3,800 | 111 | 3.00% | 3,610 | (79) | -2.14% |
| 4-100-34410-2900 | Accrued Annual and Sick Leave | 2,760 | 9,595 | 0 | 24,500 | 24,500 | 0 | 0.00% | 24,500 | 0 | 0.00% |
| <i>Contractual Services:</i> | | | | | | | | | | | |
| 4-100-34410-3310 | Repairs and Maintenance | 3,152 | 2,318 | (695) | 1,200 | 1,200 | 0 | 0.00% | 1,200 | 0 | 0.00% |
| 4-100-34410-3320 | Maintenance & Service Contract | 6,921 | 7,080 | 7,407 | 7,380 | 7,380 | 0 | 0.00% | 7,380 | 0 | 0.00% |
| 4-100-34410-3500 | Printing | 94 | 88 | 294 | 400 | 400 | 0 | 0.00% | 400 | 0 | 0.00% |
| 4-100-34410-3600 | Advertising | 0 | 0 | 0 | 160 | 160 | 0 | 0.00% | 160 | 0 | 0.00% |
| <i>Other Charges:</i> | | | | | | | | | | | |
| 4-100-34410-5210 | Postal Service | 448 | 547 | 459 | 1,000 | 1,000 | 0 | 0.00% | 1,000 | 0 | 0.00% |
| 4-100-34410-5230 | Telecommunications | 2,589 | 2,779 | 2,566 | 3,000 | 3,000 | 0 | 0.00% | 3,000 | 0 | 0.00% |
| 4-100-34410-5305 | Auto Insurance | 2,543 | 2,596 | 3,195 | 3,259 | 3,005 | (254) | -7.79% | 3,005 | (254) | -7.79% |
| 4-100-34410-5510 | Mileage | 472 | 380 | 174 | 650 | 650 | 0 | 0.00% | 650 | 0 | 0.00% |
| 4-100-34410-5530 | Food & Lodging | 638 | 973 | 995 | 1,500 | 1,500 | 0 | 0.00% | 1,500 | 0 | 0.00% |
| 4-100-34410-5540 | Convention, Training, & Education | 4,451 | 2,462 | 2,741 | 5,000 | 5,000 | 0 | 0.00% | 5,000 | 0 | 0.00% |
| 4-100-34410-5810 | Dues & Association Membership | 370 | 55 | 265 | 400 | 400 | 0 | 0.00% | 400 | 0 | 0.00% |
| <i>Materials and Supplies:</i> | | | | | | | | | | | |
| 4-100-34410-6001 | Office Supplies | 3,277 | 4,913 | 3,467 | 4,000 | 6,800 | 2,800 | 70.00% | 6,800 | 2,800 | 70.00% |
| 4-100-34410-6008 | Vehicles Supplies (Gas) | 10,793 | 11,623 | 9,936 | 11,000 | 11,000 | 0 | 0.00% | 11,000 | 0 | 0.00% |
| 4-100-34410-6009 | Auto Repairs & Maintenance | 5 | 0 | 5,191 | 1,000 | 1,000 | 0 | 0.00% | 1,000 | 0 | 0.00% |
| 4-100-34410-6011 | Uniforms and Wearing Apparel | 843 | 156 | 1,592 | 1,750 | 1,750 | 0 | 0.00% | 1,750 | 0 | 0.00% |
| 4-100-34410-6012 | Books & Subscriptions | 0 | 0 | 0 | 10,000 | 10,000 | 0 | 0.00% | 10,000 | 0 | 0.00% |
| 4-100-34410-6014 | Operating Supplies | 27 | 0 | 0 | 500 | 500 | 0 | 0.00% | 500 | 0 | 0.00% |
| <i>Capital Outlay:</i> | | | | | | | | | | | |
| 4-100-34410-8105 | Vehicle (Code Enforcement) | 0 | 28,271 | 28,271 | 0 | 34,000 | 34,000 | 100.00% | 34,000 | 34,000 | 100.00% |
| 4-100-34410-8108 | Motor Vehicle | 0 | 5 | 0 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |

County of Shenandoah, Virginia
 Building Inspections
 Fiscal Year 2027 Proposed Budget

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Actual Expenditures | FY 2026 Adopted Budget | FY 2027 Department Requests | \$ Increase (Decrease) | % Increase (Decrease) | FY 2027 Proposed Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|------------------------------------|------------------------------|-----------------------------------|--------------------------------|--------------------------------|------------------------------|-----------------------------------|---------------------------|--------------------------|-------------------------------|---------------------------|--------------------------|
| 4-100-34410-8202 | Furniture and Fixtures - New | 932 | 0 | 338 | 1,000 | 1,000 | 0 | 0.00% | 0 | (1,000) | -100.00% |
| TOTAL BUILDING INSPECTIONS: | | 598,334 | 673,630 | 699,690 | 815,890 | 906,842 | 90,952 | 11.15% | 905,652 | 89,762 | 11.00% |

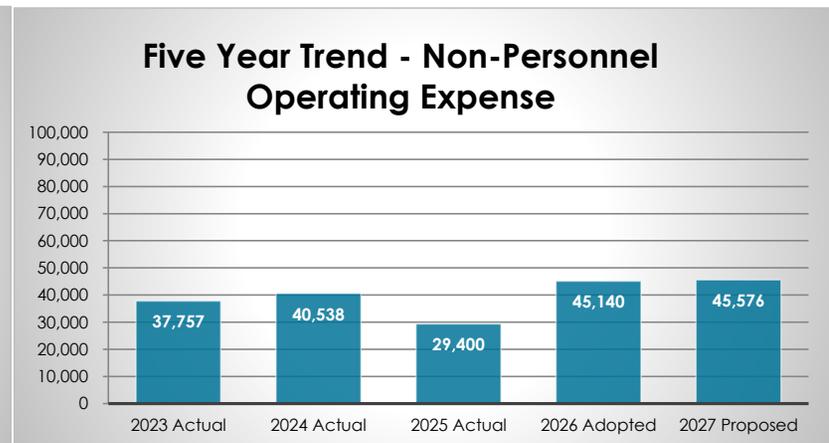
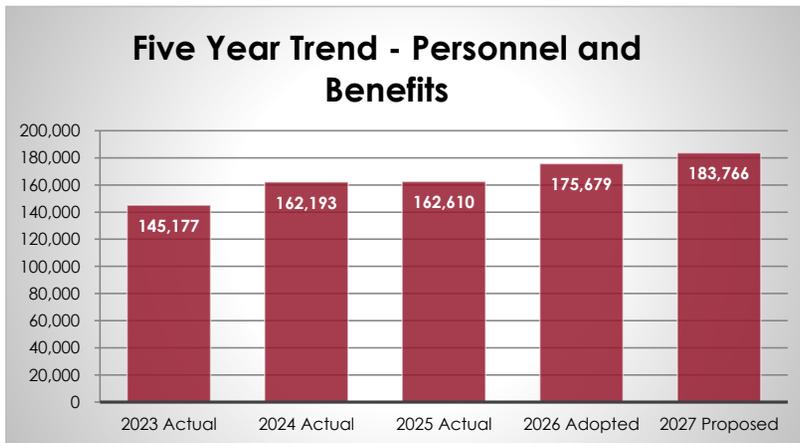
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SHERIFF'S OFFICE ACO 35100

| Personnel and Benefits | |
|---------------------------|-------------------|
| Proposed FY27 | \$ 183,766 |
| % Change from FY26 | 4.60% |
| Full Time Position Count: | 2 |
| Part Time Position Count: | 0 |

| Non-Personnel Operating Expenses | |
|----------------------------------|------------------|
| Proposed FY27 | \$ 45,576 |
| % Change from FY26 | 0.97% |

| Executive Summary of Projected Increases | | |
|---|--|--|
| <p>There are changes in personnel and benefits reflected in the FY26 proposed budget.</p> | | <p>The are no notable changes in the proposed operating budget for FY26.</p> |



County of Shenandoah
Animal Control
Fiscal Year 2027 Proposed Budget

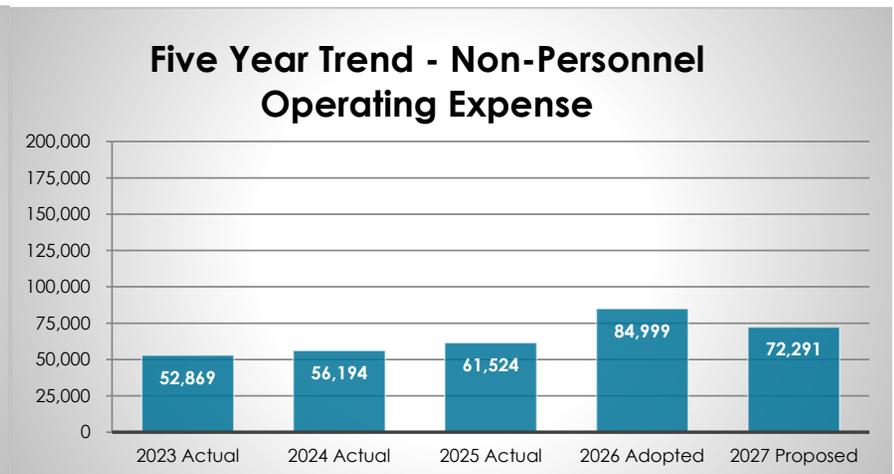
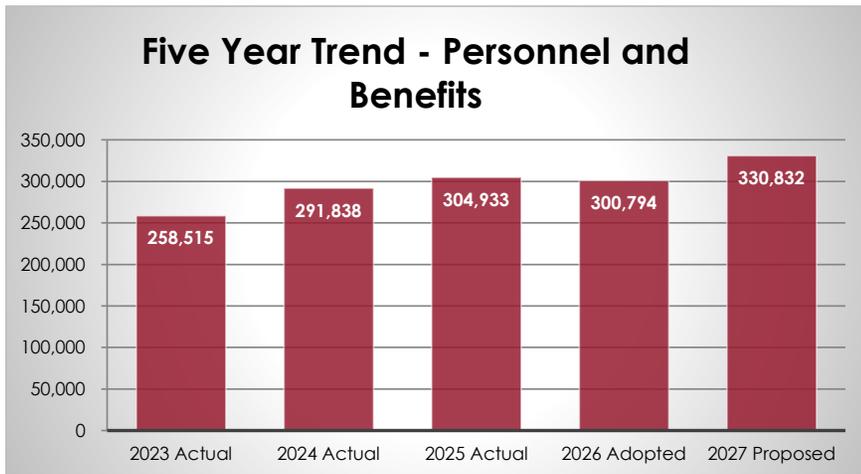
| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Actual Expenditures | FY 2026 Adopted Budget | FY 2027 Department Requests | \$ Increase (Decrease) | % Increase (Decrease) | FY 2027 Proposed Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|--------------------------------|-----------------------------------|-----------------------------|-----------------------------|-----------------------------|------------------------|-----------------------------|------------------------|-----------------------|-------------------------|------------------------|-----------------------|
| ANIMAL CONTROL (35100): | | | | | | | | | | | |
| <i>Salaries & Wages:</i> | | | | | | | | | | | |
| 4-100-35100-1100 | Salaries & Wages – Regular | 102,835 | 112,630 | 115,204 | 118,661 | 123,071 | 4,410 | 3.72% | 123,071 | 4,410 | 3.72% |
| 4-100-35100-1700 | Stipends - On-Call | 608 | 2,118 | 1,979 | 8,804 | 8,804 | 0 | 0.00% | 8,804 | 0 | 0.00% |
| <i>Employee Benefits:</i> | | | | | | | | | | | |
| 4-100-35100-2100 | FICA/Medicare - Employer | 9,134 | 10,096 | 9,921 | 9,748 | 9,415 | (333) | -3.42% | 9,415 | (333) | -3.42% |
| 4-100-35100-2210 | Virginia Retirement System | 11,960 | 13,456 | 13,214 | 13,611 | 14,117 | 506 | 3.72% | 14,117 | 506 | 3.72% |
| 4-100-35100-2310 | Hospitalization Insurance | 18,888 | 21,815 | 20,438 | 22,714 | 27,055 | 4,341 | 19.11% | 27,055 | 4,341 | 19.11% |
| 4-100-35100-2400 | Group Life Insurance | 555 | 625 | 541 | 641 | 517 | (124) | -19.34% | 517 | (124) | -19.34% |
| 4-100-35100-2500 | Health Insurance Credit | 0 | 0 | 0 | 72 | 62 | (10) | -13.89% | 62 | (10) | -13.89% |
| 4-100-35100-2600 | Unemployment Insurance | 21 | 24 | 16 | 131 | 136 | 5 | 3.82% | 136 | 5 | 3.82% |
| 4-100-35100-2700 | Workers' Compensation Insurance | 1,175 | 1,429 | 1,296 | 1,297 | 1,336 | 39 | 3.00% | 589 | (708) | -54.59% |
| <i>Contractual Services:</i> | | | | | | | | | | | |
| 4-100-35100-3110 | Professional Health Services | 50 | 0 | 0 | 2,500 | 2,500 | 0 | 0.00% | 2,500 | 0 | 0.00% |
| 4-100-35100-3310 | Repairs and Maintenance | 6,880 | 2,996 | 5,525 | 5,040 | 5,206 | 166 | 3.29% | 5,040 | 0 | 0.00% |
| 4-100-35100-3320 | Maintenance & Service Contract | 6,161 | 21,531 | 41 | 6,000 | 6,000 | 0 | 0.00% | 6,000 | 0 | 0.00% |
| <i>Other Charges:</i> | | | | | | | | | | | |
| 4-100-35100-3600 | Advertising | 299 | 372 | 196 | 600 | 600 | 0 | 0.00% | 600 | 0 | 0.00% |
| 4-100-35100-5230 | Telecommunications | 1,558 | 1,983 | 1,136 | 3,070 | 3,070 | 0 | 0.00% | 3,070 | 0 | 0.00% |
| 4-100-35100-5305 | Auto Insurance | 1,017 | 1,038 | 1,060 | 1,082 | 1,300 | 218 | 20.15% | 1,202 | 120 | 11.09% |
| 4-100-35100-5540 | Convention, Training, & Education | 0 | 400 | 3,698 | 3,120 | 3,120 | 0 | 0.00% | 3,120 | 0 | 0.00% |
| 4-100-35100-5810 | Dues and Memberships | 0 | 35 | 0 | 485 | 790 | 305 | 62.89% | 790 | 305 | 62.89% |
| 4-100-35100-5820 | Claims/Seized Animal Care | 750 | 259 | 5,360 | 1,000 | 2,091 | 1,091 | 109.10% | 2,091 | 1,091 | 109.10% |
| <i>Materials and Supplies:</i> | | | | | | | | | | | |
| 4-100-35100-6008 | Vehicles Supplies (Gas) | 10,941 | 10,276 | 9,110 | 10,500 | 10,920 | 420 | 4.00% | 10,920 | 420 | 4.00% |
| 4-100-35100-6009 | Auto Repairs & Maintenance | 6,754 | 178 | 83 | 243 | 243 | 0 | 0.00% | 243 | 0 | 0.00% |
| 4-100-35100-6010 | Police Supplies | 580 | 0 | 1,625 | 3,200 | 3,200 | 0 | 0.00% | 3,200 | 0 | 0.00% |
| 4-100-35100-6011 | Uniforms and Wearing Apparel | 1,286 | 97 | 110 | 1,600 | 1,600 | 0 | 0.00% | 1,600 | 0 | 0.00% |
| 4-100-35100-6033 | Dog Tags | 1,446 | 1,372 | 1,458 | 1,500 | 0 | (1,500) | -100.00% | 0 | (1,500) | -100.00% |
| 4-100-35100-6099 | Dog Warden Supplies | 34 | 0 | 0 | 5,200 | 5,200 | 0 | 0.00% | 5,200 | 0 | 0.00% |
| TOTAL ANIMAL CONTROL: | | 182,934 | 202,731 | 192,010 | 220,819 | 230,353 | 9,534 | 4.32% | 229,342 | 8,523 | 3.86% |

ANIMAL SHELTER 35200

| Personnel and Benefits | |
|---------------------------|-------------------|
| Proposed FY27 | \$ 330,832 |
| % Change from FY26 | 9.99% |
| Full Time Position Count: | 4 |
| Part Time Position Count: | 4 |

| Non-Personnel Operating Expenses | |
|----------------------------------|------------------|
| Proposed FY27 | \$ 72,291 |
| % Change from FY26 | -14.95% |

| Executive Summary of Projected Increases | |
|--|--|
| | <p>There are two <i>accounts</i>: #'s 35200-6004 & 6005 , medical and lab supplies as well as laundry and housekeeping, have been reduced to reflect historic expenditures applied against those accounts. <u>For proposed capital outlay expenses please see Appendix A: Minor Capital Requests and/or Appendix B: Fleet Requests and Other Operating Capital</u> for additional details.</p> |



County of Shenandoah, Virginia
Animal Shelter
Fiscal Year 2027 Proposed Budget

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Actual Expenditures | FY 2026 Adopted Budget | FY 2027 Department Requests | \$ Increase (Decrease) | % Increase (Decrease) | FY 2027 Proposed Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|---------------------------------------|-----------------------------------|-----------------------------|-----------------------------|-----------------------------|------------------------|-----------------------------|------------------------|-----------------------|-------------------------|------------------------|-----------------------|
| <u>ANIMAL SHELTER (35200):</u> | | | | | | | | | | | |
| <i>Salaries & Wages:</i> | | | | | | | | | | | |
| 4-100-35200-1100 | Salaries & Wages – Regular | 161,728 | 174,969 | 179,245 | 188,505 | 196,521 | 8,016 | 4.25% | 196,521 | 8,016 | 4.25% |
| 4-100-35200-1300 | Salaries & Wages – Part-Time | 22,974 | 34,747 | 50,596 | 36,050 | 37,132 | 1,082 | 3.00% | 37,132 | 1,082 | 3.00% |
| <i>Employee Benefits:</i> | | | | | | | | | | | |
| 4-100-35200-2100 | FICA/Medicare - Employer | 13,964 | 15,872 | 17,583 | 17,161 | 17,875 | 714 | 4.16% | 17,875 | 714 | 4.16% |
| 4-100-35200-2210 | Virginia Retirement System | 18,824 | 20,349 | 21,378 | 21,622 | 22,541 | 919 | 4.25% | 22,541 | 919 | 4.25% |
| 4-100-35200-2215 | Hybrid STD/LTD Premium | 330 | 346 | 327 | 366 | 389 | 23 | 6.28% | 389 | 23 | 6.28% |
| 4-100-35200-2310 | Hospitalization Insurance | 37,776 | 41,880 | 30,657 | 33,432 | 54,110 | 20,678 | 61.85% | 54,110 | 20,678 | 61.85% |
| 4-100-35200-2400 | Group Life Insurance | 874 | 945 | 835 | 1,018 | 826 | (192) | -18.86% | 826 | (192) | -18.86% |
| 4-100-35200-2500 | VRS Health Insurance Credit | 97 | 105 | 107 | 114 | 99 | (15) | -13.16% | 99 | (15) | -13.16% |
| 4-100-35200-2600 | Unemployment Insurance | 83 | 70 | 70 | 208 | 217 | 9 | 4.33% | 217 | 9 | 4.33% |
| 4-100-35200-2700 | Workers' Compensation Insurance | 1,863 | 2,555 | 2,318 | 2,318 | 2,388 | 70 | 3.00% | 1,122 | (1,196) | -51.60% |
| 4-100-35200-2900 | Accrued Annual & Sick Leave | 0 | 0 | 1,817 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| <i>Contractual Services:</i> | | | | | | | | | | | |
| 4-100-35200-3310 | Repairs & Maintenance | 855 | 6,612 | 614 | 1,600 | 1,600 | 0 | 0.00% | 1,600 | 0 | 0.00% |
| 4-100-35200-3320 | Maintenance & Service Contract | 537 | 588 | 551 | 1,980 | 1,980 | 0 | 0.00% | 1,980 | 0 | 0.00% |
| 4-100-35200-3500 | Printing | 718 | 436 | 570 | 1,500 | 1,500 | 0 | 0.00% | 1,500 | 0 | 0.00% |
| 4-100-35200-3600 | Advertising | 0 | 0 | 0 | 50 | 50 | 0 | 0.00% | 50 | 0 | 0.00% |
| <i>Other Charges:</i> | | | | | | | | | | | |
| 4-100-35200-5110 | Electrical Services | 6,850 | 7,684 | 8,212 | 10,000 | 10,000 | 0 | 0.00% | 10,000 | 0 | 0.00% |
| 4-100-35200-5120 | Heating Services | 1,606 | 1,565 | 1,041 | 3,000 | 3,000 | 0 | 0.00% | 3,000 | 0 | 0.00% |
| 4-100-35200-5130 | Water & Sewer | 0 | 0 | 0 | 400 | 400 | 0 | 0.00% | 400 | 0 | 0.00% |
| 4-100-35200-5210 | Postal Service | 130 | 120 | 97 | 100 | 100 | 0 | 0.00% | 100 | 0 | 0.00% |
| 4-100-35200-5230 | Telecommunications | 4,824 | 6,295 | 5,843 | 5,200 | 5,200 | 0 | 0.00% | 5,200 | 0 | 0.00% |
| 4-100-35200-5305 | Auto Insurance | 509 | 519 | 530 | 541 | 601 | 60 | 11.09% | 601 | 60 | 11.09% |
| 4-100-35200-5510 | Mileage | 0 | 0 | 0 | 50 | 50 | 0 | 0.00% | 50 | 0 | 0.00% |
| 4-100-35200-5540 | Convention, Training, & Education | 0 | 0 | (18) | 500 | 500 | 0 | 0.00% | 500 | 0 | 0.00% |
| 4-100-35200-5610 | Payment to Health Department | 0 | 0 | 736 | 2,000 | 2,000 | 0 | 0.00% | 2,000 | 0 | 0.00% |
| 4-100-35200-5810 | Dues & Association Membership | 0 | 0 | 0 | 188 | 230 | 42 | 22.34% | 230 | 42 | 22.34% |

County of Shenandoah, Virginia
Animal Shelter
Fiscal Year 2027 Proposed Budget

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Actual Expenditures | FY 2026 Adopted Budget | FY 2027 Department Requests | \$ Increase (Decrease) | % Increase (Decrease) | FY 2027 Proposed Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|--------------------------------|--------------------------------|-----------------------------|-----------------------------|-----------------------------|------------------------|-----------------------------|------------------------|-----------------------|-------------------------|------------------------|-----------------------|
| <i>Materials and Supplies:</i> | | | | | | | | | | | |
| 4-100-35200-6001 | Office Supplies | 482 | 773 | 1,189 | 2,100 | 2,320 | 220 | 10.48% | 2,320 | 220 | 10.48% |
| 4-100-35200-6004 | Medical & Lab Supplies | 6,078 | 4,012 | 7,534 | 19,960 | 20,290 | 330 | 1.65% | 10,000 | (9,960) | -49.90% |
| 4-100-35200-6005 | Laundry/Housekeeping Services | 1,834 | 1,114 | 2,987 | 8,890 | 8,195 | (695) | -7.82% | 4,000 | (4,890) | -55.01% |
| 4-100-35200-6007 | Repairs & Maintenance Supplies | 15 | 0 | 0 | 300 | 300 | 0 | 0.00% | 300 | 0 | 0.00% |
| 4-100-35200-6008 | Vehicles Supplies (Gas) | 568 | 520 | 398 | 600 | 600 | 0 | 0.00% | 600 | 0 | 0.00% |
| 4-100-35200-6009 | Auto Repairs & Maintenance | 0 | 0 | 0 | 500 | 500 | 0 | 0.00% | 500 | 0 | 0.00% |
| 4-100-35200-6011 | Uniforms and Wearing Apparel | 969 | 283 | 1,088 | 2,000 | 2,000 | 0 | 0.00% | 2,000 | 0 | 0.00% |
| 4-100-35200-6014 | Operating Supplies | 5,281 | 6,551 | 6,505 | 4,240 | 5,060 | 820 | 19.34% | 5,060 | 820 | 19.34% |
| 4-100-35200-6030 | Dog and Cat Food | 35 | 20 | 0 | 300 | 300 | 0 | 0.00% | 300 | 0 | 0.00% |
| 4-100-35200-6099 | Spay & Neuter | 21,578 | 17,942 | 21,996 | 16,000 | 18,000 | 2,000 | 12.50% | 18,000 | 2,000 | 12.50% |
| <i>Capital Outlay:</i> | | | | | | | | | | | |
| 4-100-35200-8102 | Furniture and Fixtures | 0 | 1,160 | 1,650 | 3,000 | 2,000 | (1,000) | -33.33% | 2,000 | (1,000) | -33.33% |
| TOTAL ANIMAL SHELTER: | | 311,384 | 348,032 | 366,458 | 385,793 | 418,873 | 33,080 | 8.57% | 403,123 | 17,330 | 4.49% |

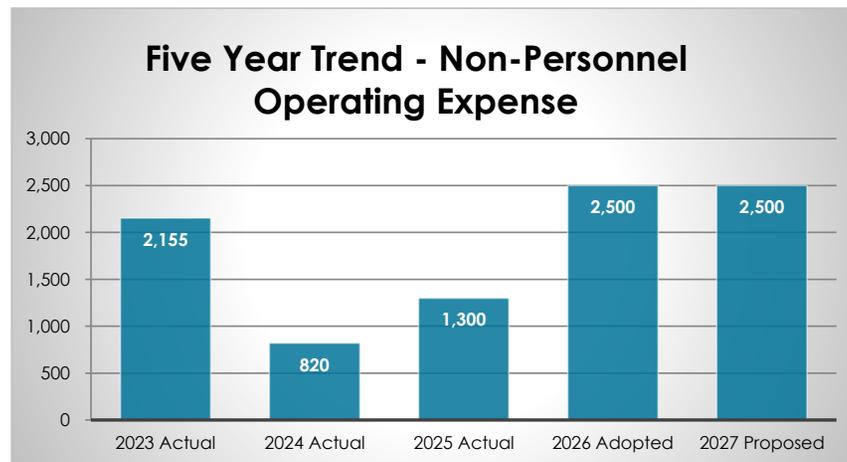
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MEDICAL EXAMINER 35300

| Personnel and Benefits | |
|------------------------|-------|
| Proposed FY27 | \$ - |
| % Change from FY26 | 0.00% |

| Non-Personnel Operating Expenses | |
|----------------------------------|----------|
| Proposed FY27 | \$ 2,500 |
| % Change from FY26 | 0.00% |

| Executive Summary of Projected Increases | | |
|--|--|--|
| | | <p>The County is financially responsible for a portion of medical examiner expenses for autopsies associated with unattended deaths. In addition, the county by state code is responsible for the disposal of the remains of unclaimed bodies for residents of the county.</p> |



County of Shenandoah, Virginia
 Medical Examiner
 Fiscal Year 2027 Proposed Budget

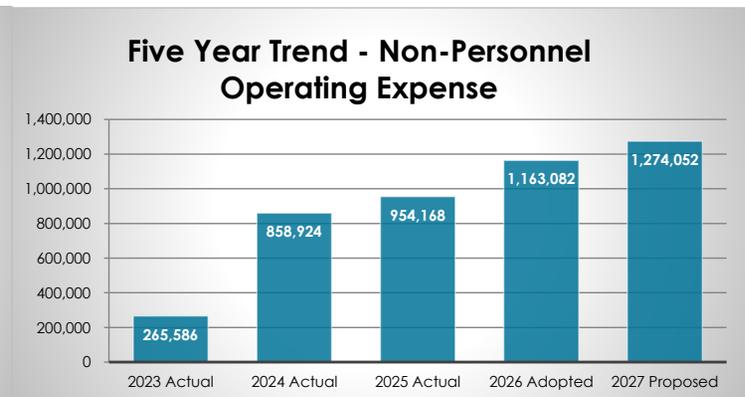
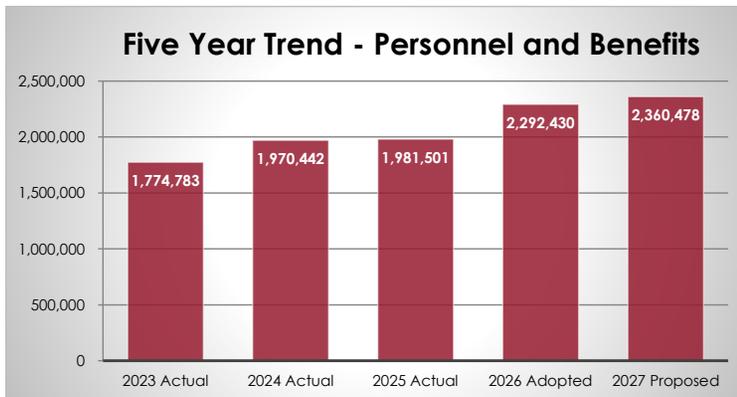
| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Actual Expenditures | FY 2026 Adopted Budget | FY 2027 Department Requests | \$ Increase (Decrease) | % Increase (Decrease) | FY 2027 Proposed Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|---|------------------------------|-----------------------------------|--------------------------------|--------------------------------|------------------------------|-----------------------------------|---------------------------|--------------------------|-------------------------------|---------------------------|--------------------------|
| <u>MEDICAL EXAMINER (35300):</u> | | | | | | | | | | | |
| <i>Contractual Services:</i> | | | | | | | | | | | |
| 4-100-35300-3110 | Professional Health Services | 2,155 | 820 | 1,300 | 2,500 | 2,500 | 0 | 0% | 2,500 | 0 | 0% |
| TOTAL MEDICAL EXAMINER: | | 2,155 | 820 | 1,300 | 2,500 | 2,500 | 0 | 0% | 2,500 | 0 | 0% |

EMERGENCY COMM CENTER 35500

| Personnel and Benefits | |
|---------------------------|---------------------|
| Proposed FY27 | \$ 2,360,478 |
| % Change from FY26 | 2.97% |
| Full Time Position Count: | 25 |
| Part Time Position Count: | 4 |

| Non-Personnel Operating Expenses | |
|----------------------------------|---------------------|
| Proposed FY27 | \$ 1,274,052 |
| % Change from FY26 | 9.54% |

| Executive Summary of Projected Increases | | |
|--|--|---|
| <p>This budget includes salary and benefits for twenty five (25) full-time and five (5) part-time staff members. There are no new positions proposed. The FY 27 budget includes anticipated vacancy savings of 8% based upon historical and year-to-date turnover rate calculations. This represents a savings of (\$143,256) in combined salaries and benefits.</p> | | <p>The FY 27 budget includes an increase to <i>acct #35500-3320</i> maintenance & service contracts largely associated with an annual increase associated with cybersecurity contracts. <i>Acct #35500-5540</i> convention, training & education includes an increase of \$7,000 associated with a new online IT training platform. <u>For proposed capital outlay expenses please see Appendix A: Minor Capital Requests and/or Appendix B: Fleet Requests and Other Operating Capital</u> for additional details.</p> |



County of Shenandoah, Virginia
Emergency Communications Center (ECC)
Fiscal Year 2027 Proposed Budget

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Actual Expenditures | FY 2026 Adopted Budget | FY 2027 Department Requests | \$ Increase (Decrease) | % Increase (Decrease) | FY 2027 Proposed Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|--|-------------------------------------|-----------------------------|-----------------------------|-----------------------------|------------------------|-----------------------------|------------------------|-----------------------|-------------------------|------------------------|-----------------------|
| <u>EMERGENCY COMMUNICATIONS CENTER (35500):</u> | | | | | | | | | | | |
| <i>Salaries & Wages:</i> | | | | | | | | | | | |
| 4-100-35500-1100 | Salaries & Wages – Regular | 1,088,966 | 1,138,872 | 1,176,764 | 1,412,129 | 1,587,936 | 175,807 | 12.45% | 1,376,305 | (35,824) | -2.54% |
| 4-100-35500-1200 | Salaries & Wages – Overtime | 184,422 | 163,215 | 185,289 | 185,400 | 190,962 | 5,562 | 3.00% | 190,962 | 5,562 | 3.00% |
| 4-100-35500-1300 | Salaries & Wages-Part-Time | 9,041 | 79,324 | 55,523 | 25,750 | 26,523 | 773 | 3.00% | 26,523 | 773 | 3.00% |
| 4-100-35500-1801 | One Time Payment | 0 | 58,750 | 0 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| <i>Employee Benefits:</i> | | | | | | | | | | | |
| 4-100-35500-2100 | FICA/Medicare - Employer | 91,118 | 104,338 | 102,358 | 124,076 | 121,478 | (2,598) | -2.09% | 121,926 | (2,150) | -1.73% |
| 4-100-35500-2210 | Virginia Retirement System | 121,132 | 126,048 | 143,456 | 159,340 | 182,137 | 22,797 | 14.31% | 157,862 | (1,478) | -0.93% |
| 4-100-35500-2215 | Hybrid STD/LTD Premium | 2,585 | 2,912 | 3,127 | 3,643 | 3,688 | 45 | 1.24% | 3,688 | 45 | 1.24% |
| 4-100-35500-2310 | Hospitalization Insurance | 270,406 | 285,079 | 299,822 | 359,799 | 486,328 | 126,529 | 35.17% | 459,272 | 99,473 | 27.65% |
| 4-100-35500-2311 | Health Savings Account Contribution | 0 | 0 | 2,250 | 1,500 | 3,000 | 1,500 | 100.00% | 3,000 | 1,500 | 100.00% |
| 4-100-35500-2400 | Group Life Insurance | 5,624 | 5,838 | 5,354 | 7,627 | 6,671 | (956) | -12.53% | 5,781 | (1,846) | -24.20% |
| 4-100-35500-2500 | VRS Health Insurance Credit | 625 | 649 | 684 | 848 | 794 | (54) | -6.37% | 688 | (160) | -18.87% |
| 4-100-35500-2600 | Unemployment Insurance | 273 | 215 | 246 | 1,551 | 1,748 | 197 | 12.70% | 1,514 | (37) | -2.39% |
| 4-100-35500-2700 | Workers' Compensation Insurance | 591 | 785 | 767 | 767 | 790 | 23 | 3.00% | 457 | (310) | -40.42% |
| 4-100-35500-2900 | Accred Annual & Sick Leave Payout | 0 | 4,417 | 5,862 | 10,000 | 12,500 | 2,500 | 25.00% | 12,500 | 2,500 | 25.00% |
| <i>Contractual Services:</i> | | | | | | | | | | | |
| 4-100-35500-3150 | Professional Services | 300 | 200 | 625 | 250 | 400 | 150 | 60.00% | 400 | 150 | 60.00% |
| 4-100-35500-3310 | Repairs & Maintenance | 1,531 | 3,955 | 40 | 1,500 | 1,500 | 0 | 0.00% | 1,500 | 0 | 0.00% |
| 4-100-3550-3315 | Vehicle Repairs & Maintenance | 249 | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| 4-100-35500-3320 | Maintenance & Service Contract | 170,970 | 607,878 | 612,260 | 860,000 | 968,000 | 108,000 | 12.56% | 900,000 | 40,000 | 4.65% |
| <i>Other Charges:</i> | | | | | | | | | | | |
| 4-100-35500-5110 | Electrical Services | 16,161 | 15,849 | 22,183 | 20,000 | 20,000 | 0 | 0.00% | 20,000 | 0 | 0.00% |
| 4-100-35500-5120 | Heating Services | 60 | 467 | 258 | 5,000 | 5,000 | 0 | 0.00% | 5,000 | 0 | 0.00% |
| 4-100-35500-5210 | Postal Service | 118 | 10 | 19 | 150 | 150 | 0 | 0.00% | 150 | 0 | 0.00% |
| 4-100-35500-5230 | Telecommunications | 14,585 | 151,763 | 117,739 | 150,000 | 150,000 | 0 | 0.00% | 150,000 | 0 | 0.00% |
| 4-100-35500-5305 | Auto Insurance | 1,017 | 1,038 | 1,060 | 1,082 | 1,202 | 120 | 11.09% | 1,202 | 120 | 11.09% |
| 4-100-35500-5410 | Lease/Rent of Property | 0 | 9,801 | 15,516 | 20,400 | 20,400 | 0 | 0.00% | 20,400 | 0 | 0.00% |
| 4-100-35500-5510 | Mileage | 2,558 | 2,402 | 3,574 | 2,500 | 3,000 | 500 | 20.00% | 3,000 | 500 | 20.00% |
| 4-100-35500-5530 | Food & Lodging | 620 | 795 | 1,888 | 2,000 | 2,500 | 500 | 25.00% | 2,500 | 500 | 25.00% |
| 4-100-35500-5540 | Convention, Training, & Education | 7,461 | 3,740 | 10,335 | 9,000 | 11,000 | 2,000 | 22.22% | 16,000 | 7,000 | 77.78% |
| 4-100-35500-5810 | Dues & Association Membership | 935 | 972 | 1,012 | 1,200 | 1,400 | 200 | 16.67% | 1,400 | 200 | 16.67% |
| <i>Materials and Supplies:</i> | | | | | | | | | | | |
| 4-100-35500-6001 | Office Supplies | 4,796 | 2,381 | 3,141 | 4,000 | 5,000 | 1,000 | 25.00% | 4,500 | 500 | 12.50% |
| 4-100-35500-6002 | Food Supplies | 324 | 310 | 553 | 500 | 500 | 0 | 0.00% | 500 | 0 | 0.00% |
| 4-100-35500-6008 | Vehicles Supplies (Gas) | 859 | 573 | 538 | 1,000 | 1,000 | 0 | 0.00% | 1,000 | 0 | 0.00% |

County of Shenandoah, Virginia
Emergency Communications Center (ECC)
Fiscal Year 2027 Proposed Budget

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Actual Expenditures | FY 2026 Adopted Budget | FY 2027 Department Requests | \$ Increase (Decrease) | % Increase (Decrease) | FY 2027 Proposed Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|--|------------------------------------|-----------------------------------|--------------------------------|--------------------------------|------------------------------|-----------------------------------|---------------------------|--------------------------|-------------------------------|---------------------------|--------------------------|
| 4-100-35500-6009 | Vehicle Repairs & Maintenance | 74 | 500 | 0 | 1,000 | 1,000 | 0 | 0.00% | 1,000 | 0 | 0.00% |
| 4-100-35500-6011 | Uniforms and Wearing Apparel | 1,691 | 2,810 | 3,000 | 3,000 | 3,000 | 0 | 0.00% | 3,000 | 0 | 0.00% |
| 4-100-35500-6014 | Operating Supplies | 4,872 | 8,482 | 2,398 | 2,000 | 3,000 | 1,000 | 50.00% | 3,000 | 1,000 | 50.00% |
| <i>Payment to Joint Operations:</i> | | | | | | | | | | | |
| 4-100-35500-7005 | Training School | 25,776 | 14,695 | 16,695 | 21,000 | 26,000 | 5,000 | 23.81% | 21,000 | 0 | 0.00% |
| <i>Capital Outlay:</i> | | | | | | | | | | | |
| 4-100-35500-8102 | Furniture & Fixtures | 0 | 128 | 2,349 | 1,500 | 2,500 | 1,000 | 66.67% | 2,500 | 1,000 | 66.67% |
| 4-100-35500-8103 | Communications Equipment - Repairs | 5,053 | 7,575 | 20,776 | 25,000 | 25,000 | 0 | 0.00% | 25,000 | 0 | 0.00% |
| 4-100-35500-8203 | Communications Equipment - New | 1,508 | 21,231 | 83,082 | 20,000 | 240,000 | 220,000 | 1100.00% | 80,000 | 60,000 | 300.00% |
| 4-100-35500-8207 | EDP Equipment | 4,068 | 1,369 | 35,128 | 11,000 | 11,000 | 0 | 0.00% | 11,000 | 0 | 0.00% |
| TOTAL EMERGENCY COMMUNICATIONS: | | 2,040,370 | 2,829,365 | 2,935,669 | 3,455,512 | 4,127,107 | 671,595 | 19.44% | 3,634,530 | 179,018 | 5.18% |

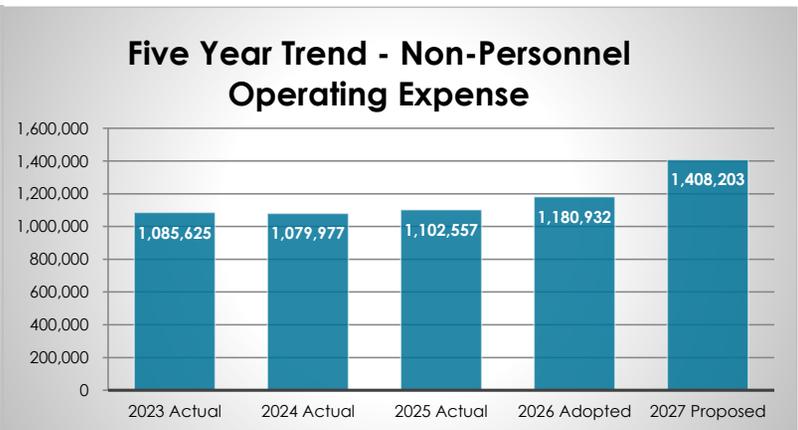
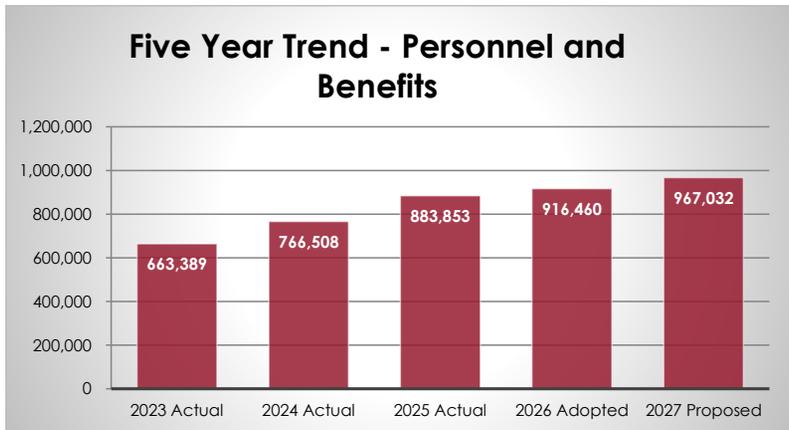
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GENERAL PROPERTIES 43200

| Personnel and Benefits | |
|---------------------------|-------------------|
| Proposed FY27 | \$ 967,032 |
| % Change from FY26 | 5.52% |
| Full Time Position Count: | 9 |
| Part Time Position Count: | 8 |

| Non-Personnel Operating Expenses | |
|----------------------------------|---------------------|
| Proposed FY27 | \$ 1,408,203 |
| % Change from FY26 | 19.25% |

| Executive Summary of Projected Increases | | |
|--|--|---|
| <p>This budget includes salary and benefits for nine (9) full-time and eight (8) part time staff members. Part time positions include custodial staff. There are no new positions proposed for the FY 27 budget.</p> | | <p>The general properties department oversees the building and grounds of eleven different facilities, including the county government center, the circuit and district court buildings, the sheriff's office, Charterhouse School, county farm property, fire training facility, historic courthouse and solid waste facilities. Noteworthy non-personnel operating expenses in FY 27 are influenced by inflationary costs in supplies and materials. These include account # 43200-6007 repairs and maintenance supplies which is being increased by \$15,000. #43200-6008 janitorial supplies which has increased by \$5,000. Uniforms #43200-6011 which has been increased by \$2,500 and building and grounds supplies #43200-6003 by \$5,000. Account # 43200-3320 maintenance & service contracts includes an increase of \$18,250 due to price increases associated with existing IT service and mowing/snow removal contracts. <u>For proposed capital outlay expenses please see Appendix A: Minor Capital Requests and/or Appendix B: Fleet Requests and Other Operating Capital</u> for additional details.</p> |



**County of Shenandoah
General Properties
Fiscal Year 2027 Proposed Budget**

| Account Number | Account Name | FY 2023 | FY 2024 Actual Expenditures | FY 2025 Actual Expenditures | FY 2026 Adopted Budget | FY 2027 Department Requests | \$ Increase (Decrease) | % Increase (Decrease) | FY 2027 | \$ Increase (Decrease) | % Increase (Decrease) |
|------------------------------------|---|---------------------|-----------------------------|-----------------------------|------------------------|-----------------------------|------------------------|-----------------------|-----------------|------------------------|-----------------------|
| | | Actual Expenditures | | | | | | | Proposed Budget | | |
| GENERAL PROPERTIES (43200): | | | | | | | | | | | |
| <i>Salaries & Wages:</i> | | | | | | | | | | | |
| 4-100-43200-1100 | Salaries & Wages – Regular | 363,698 | 410,551 | 494,236 | 495,973 | 515,864 | 19,891 | 4.01% | 515,864 | 19,891 | 4.01% |
| 4-100-43200-1200 | Salaries & Wages – Overtime | 814 | 3,953 | 1,548 | 8,000 | 8,000 | 0 | 0.00% | 8,000 | 0 | 0.00% |
| 4-100-43200-1300 | Salaries & Wages – Part-Time | 125,692 | 148,210 | 149,978 | 161,710 | 166,561 | 4,851 | 3.00% | 166,561 | 4,851 | 3.00% |
| <i>Employee Benefits:</i> | | | | | | | | | | | |
| 4-100-43200-2100 | FICA/Medicare - Employer | 35,484 | 40,986 | 47,770 | 50,840 | 52,818 | 1,978 | 3.89% | 52,818 | 1,978 | 3.89% |
| 4-100-43200-2210 | Virginia Retirement System | 41,310 | 45,894 | 59,502 | 56,889 | 59,170 | 2,281 | 4.01% | 59,170 | 2,281 | 4.01% |
| 4-100-43200-2215 | Hybrid STD/LTD Premium | 669 | 819 | 1,204 | 1,240 | 1,288 | 48 | 3.87% | 1,288 | 48 | 3.87% |
| 4-100-43200-2310 | Hospitalization Insurance | 87,828 | 105,381 | 116,081 | 126,592 | 153,603 | 27,011 | 21.34% | 153,603 | 27,011 | 21.34% |
| 4-100-43200-2311 | Health Savings Account Contribution | 0 | 1,250 | 1,500 | 1,500 | 1,500 | 0 | 0.00% | 1,500 | 0 | 0.00% |
| 4-100-43200-2400 | Group Life Insurance | 1,918 | 2,131 | 2,263 | 2,679 | 2,167 | (512) | -19.11% | 2,167 | (512) | -19.11% |
| 4-100-43200-2500 | VRS Health Insurance Credit | 213 | 237 | 289 | 298 | 258 | (40) | -13.42% | 258 | (40) | -13.42% |
| 4-100-43200-2600 | Unemployment Insurance | 122 | 193 | 153 | 546 | 568 | 22 | 4.03% | 568 | 22 | 4.03% |
| 4-100-43200-2700 | Workers' Compensation Insurance | 5,240 | 6,904 | 8,729 | 9,593 | 9,881 | 288 | 3.00% | 4,635 | (4,958) | -51.68% |
| 4-100-43200-2810 | Safety Apparel Allowance Stipend | 400 | 0 | 600 | 600 | 600 | 0 | 0.00% | 600 | 0 | 0.00% |
| 4-100-43200-2900 | Accrued Annual & Sick Leave Payout | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| <i>Contractual Services:</i> | | | | | | | | | | | |
| 4-100-43200-3310 | Repairs & Maintenance | 85,695 | 61,571 | 60,817 | 105,650 | 105,650 | 0 | 0.00% | 105,650 | 0 | 0.00% |
| 4-100-43200-3320 | Maintenance & Service Contracts | 241,903 | 317,792 | 302,747 | 311,750 | 330,000 | 18,250 | 5.85% | 330,000 | 18,250 | 5.85% |
| 4-100-43200-5110 | Electrical Services | 378,356 | 387,643 | 362,642 | 390,000 | 390,000 | 0 | 0.00% | 390,000 | 0 | 0.00% |
| 4-100-43200-5120 | Heating Services | 13,451 | 15,227 | 18,222 | 38,500 | 38,500 | 0 | 0.00% | 38,500 | 0 | 0.00% |
| 4-100-43200-5130 | Water & Sewer | 16,353 | 17,768 | 16,599 | 21,000 | 21,000 | 0 | 0.00% | 21,000 | 0 | 0.00% |
| 4-100-43200-5230 | Telecommunications | 51,801 | 59,384 | 47,896 | 63,000 | 63,000 | 0 | 0.00% | 63,000 | 0 | 0.00% |
| 4-100-43200-5301 | Boiler Insurance | 6,024 | 6,209 | 6,041 | 6,162 | 7,087 | 925 | 15.01% | 7,087 | 925 | 15.01% |
| 4-100-43200-5302 | Fire Insurance | 39,659 | 41,319 | 44,197 | 45,081 | 56,985 | 11,904 | 26.41% | 56,985 | 11,904 | 26.41% |
| 4-100-43200-5305 | Auto Insurance | 12,208 | 13,498 | 12,722 | 12,977 | 6,759 | (6,218) | -47.92% | 6,759 | (6,218) | -47.92% |
| 4-100-43200-5309 | Contractors Equipment Insurance | 9 | 9 | 9 | 12 | 10 | (2) | -16.67% | 10 | (2) | -16.67% |
| 4-100-43200-5410 | Lease/Purchase Equipment | 540 | 2,538 | 0 | 2,000 | 3,000 | 1,000 | 50.00% | 3,000 | 1,000 | 50.00% |
| 4-100-43200-5540 | Convention, Training, & Education | 0 | 145 | 355 | 450 | 450 | 0 | 0.00% | 450 | 0 | 0.00% |
| <i>Materials and Supplies:</i> | | | | | | | | | | | |
| 4-100-43200-6001 | Office Supplies | 103 | 647 | 768 | 750 | 800 | 50 | 6.67% | 800 | 50 | 6.67% |
| 4-100-43200-6003 | Agriculture - Building & Ground Landscape | 4,771 | 13,172 | 13,511 | 15,000 | 20,000 | 5,000 | 33.33% | 20,000 | 5,000 | 33.33% |
| 4-100-43200-6004 | Safety Supplies & Equipment | 7 | 492 | 0 | 600 | 600 | 0 | 0.00% | 600 | 0 | 0.00% |
| 4-100-43200-6005 | Janitorial Supplies | 38,976 | 46,981 | 42,141 | 45,000 | 50,000 | 5,000 | 11.11% | 50,000 | 5,000 | 11.11% |
| 4-100-43200-6007 | Repairs & Maintenance Supplies | 57,921 | 73,383 | 80,792 | 65,000 | 95,000 | 30,000 | 46.15% | 80,000 | 15,000 | 23.08% |
| 4-100-43200-6008 | Vehicles Supplies (Gas) | 8,886 | 8,577 | 9,545 | 8,500 | 9,500 | 1,000 | 11.76% | 8,500 | 0 | 0.00% |
| 4-100-43200-6009 | Auto Repairs & Maintenance | 1,219 | 700 | 1,609 | 5,500 | 5,500 | 0 | 0.00% | 5,500 | 0 | 0.00% |

County of Shenandoah
General Properties
Fiscal Year 2027 Proposed Budget

| Account Number | Account Name | FY 2023 | FY 2024 Actual Expenditures | FY 2025 Actual Expenditures | FY 2026 Adopted Budget | FY 2027 Department Requests | \$ Increase (Decrease) | % Increase (Decrease) | FY 2027 | \$ Increase (Decrease) | % Increase (Decrease) |
|----------------------------------|--------------------------------------|---------------------|-----------------------------|-----------------------------|------------------------|-----------------------------|------------------------|-----------------------|------------------|------------------------|-----------------------|
| | | Actual Expenditures | | | | | | | Proposed Budget | | |
| 4-100-43200-6010 | Traffic Control Maintenance Supplies | 7,339 | 4,576 | 2,590 | 8,500 | 8,500 | 0 | 0.00% | 8,500 | 0 | 0.00% |
| 4-100-43200-6011 | Uniforms and Wearing Apparel | 5,080 | 6,610 | 9,611 | 8,500 | 11,000 | 2,500 | 29.41% | 11,000 | 2,500 | 29.41% |
| 4-100-43200-6014 | Operating Supplies | 1,353 | 1,737 | 1,743 | 2,000 | 2,500 | 500 | 25.00% | 2,500 | 500 | 25.00% |
| <i>Capital Outlay:</i> | | | | | | | | | | | |
| 4-100-43200-8101 | Machinery & Equipment (replacement) | 0 | 0 | 68,000 | 0 | 8,000 | 8,000 | 100.00% | 8,000 | 8,000 | 100.00% |
| 4-100-43200-8105 | Motor Vehicle | 60,683 | 0 | 0 | 0 | 135,000 | 135,000 | 100.00% | 135,000 | 135,000 | 100.00% |
| 4-100-43200-8201 | Machinery and Equipment (new) | 53,289 | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| 4-100-43200-8204 | Public Facilities Improvements | 0 | 0 | 0 | 25,000 | 55,362 | 30,362 | 121.45% | 55,362 | 30,362 | 121.45% |
| TOTAL GENERAL PROPERTIES: | | 1,749,014 | 1,846,485 | 1,986,411 | 2,097,392 | 2,396,481 | 299,089 | 14.26% | 2,375,235 | 277,843 | 13.25% |

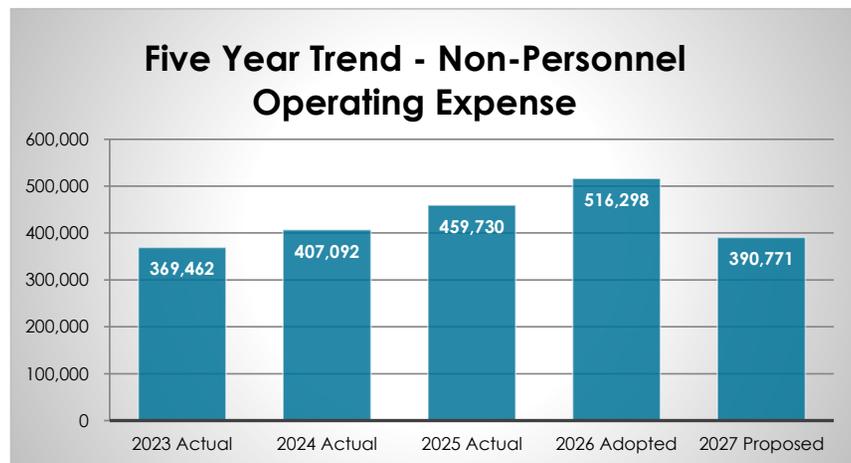
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LOCAL HEALTH DEPT: 51100

| Personnel and Benefits | |
|------------------------|-------|
| Proposed FY27 | \$ - |
| % Change from FY26 | 0.00% |

| Non-Personnel Operating Expenses | |
|----------------------------------|------------|
| Proposed FY27 | \$ 390,771 |
| % Change from FY26 | -24.31% |

| Executive Summary of Projected Increases | | |
|--|--|---|
| | | <p>This budget represents the annual payment for costs associated with services provided locally by the Virginia Department of Health. FY 2027 is realizing a reduced contribution to the Health Department based upon the Joint Legislative Audit & Review Commission (JLARC) required local match percentage, which dropped from 4.703% in FY 26 to 39.840% in FY 27.</p> |



County of Shenandoah, Virginia
Local Health Department
Fiscal Year 2027 Proposed Budget

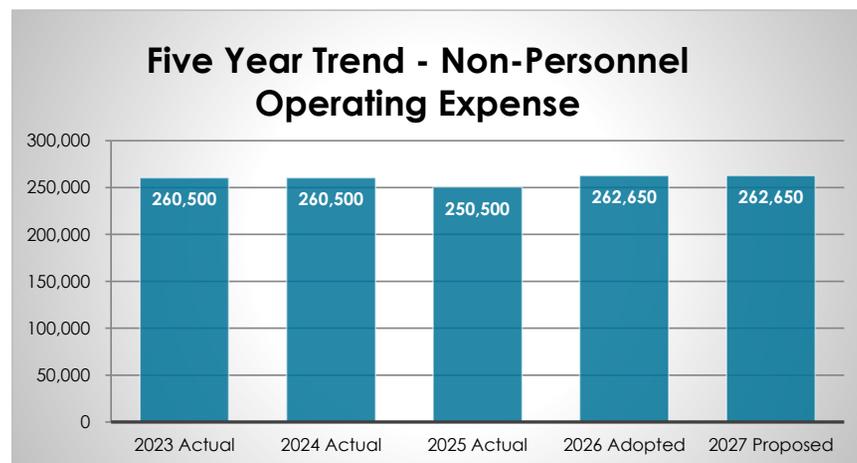
| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Actual Expenditures | FY 2026 Adopted Budget | FY 2027 Department Requests | \$ Increase (Decrease) | % Increase (Decrease) | FY 2027 Proposed Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|---|-------------------|--------------------------------|--------------------------------|--------------------------------|------------------------------|-----------------------------------|---------------------------|--------------------------|-------------------------------|---------------------------|--------------------------|
| LOCAL HEALTH DEPARTMENT (51100): | | | | | | | | | | | |
| <i>Other Charges:</i> | | | | | | | | | | | |
| 4-100-51100-5610 | Health Department | 369,462 | 407,092 | 459,730 | 516,298 | 390,771 | -125,527 | -24.31% | 390,771 | -125,527 | -24.31% |
| TOTAL LOCAL HEALTH DEPARTMENT: | | 369,462 | 407,092 | 459,730 | 516,298 | 390,771 | -125,527 | -24.31% | 390,771 | -125,527 | -24.31% |

MENTAL HEALTH: 52100

| Personnel and Benefits | |
|------------------------|-------------|
| Proposed FY27 | \$ - |
| % Change from FY26 | 0.00% |

| Non-Personnel Operating Expenses | |
|----------------------------------|-------------------|
| Proposed FY27 | \$ 262,650 |
| % Change from FY26 | 0.00% |

| Executive Summary of Projected Increases | | |
|--|--|--|
| | | <p>This budget represents the annual payment for costs associated with services provided locally by the Northwestern Community Services Board (NWCSB) as well as annual donations to Shen-Paco and Crisis Hotline.</p> |



County of Shenandoah, Virginia
Mental Health
Fiscal Year 2027 Proposed Budget

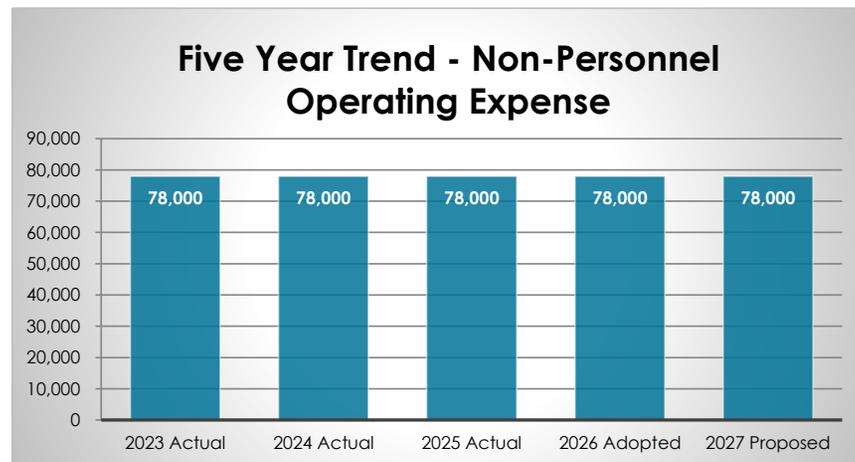
| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Actual Expenditures | FY 2026 Adopted Budget | FY 2027 Department Requests | \$ Increase (Decrease) | % Increase (Decrease) | FY 2027 Proposed Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|--------------------------------------|---------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|------------------------------|-----------------------------------|---------------------------|--------------------------|-------------------------------|---------------------------|--------------------------|
| <u>MENTAL HEALTH (52100):</u> | | | | | | | | | | | |
| <i>Other Charges:</i> | | | | | | | | | | | |
| 4-100-52100-5620 | Northwestern Community Services | 253,000 | 253,000 | 243,000 | 255,150 | 255,150 | 0 | 0.00% | 255,150 | 0 | 0.00% |
| 4-100-52100-5625 | Shen-Paco | 6,000 | 6,000 | 6,000 | 6,000 | 10,000 | 4,000 | 66.67% | 6,000 | 0 | 0.00% |
| 4-100-52100-5649 | Concern Hotline | 1,500 | 1,500 | 1,500 | 1,500 | 2,000 | 500 | 33.33% | 1,500 | 0 | 0.00% |
| TOTAL MENTAL HEALTH: | | 260,500 | 260,500 | 250,500 | 262,650 | 267,150 | 4,500 | 1.71% | 262,650 | 0 | 0.00% |

SENIORS FIRST/AREA AGENCY ON AGING: 53230

| Personnel and Benefits | |
|------------------------|-------------|
| Proposed FY27 | \$ - |
| % Change from FY26 | 0.00% |

| Non-Personnel Operating Expenses | |
|----------------------------------|------------------|
| Proposed FY27 | \$ 78,000 |
| % Change from FY26 | 0.00% |

| Executive Summary of Projected Increases | | |
|--|--|---|
| | | There are no changes proposed for FY27. |



County of Shenandoah, Virginia
Area Agency on Aging
Fiscal Year 2027 Proposed Budget

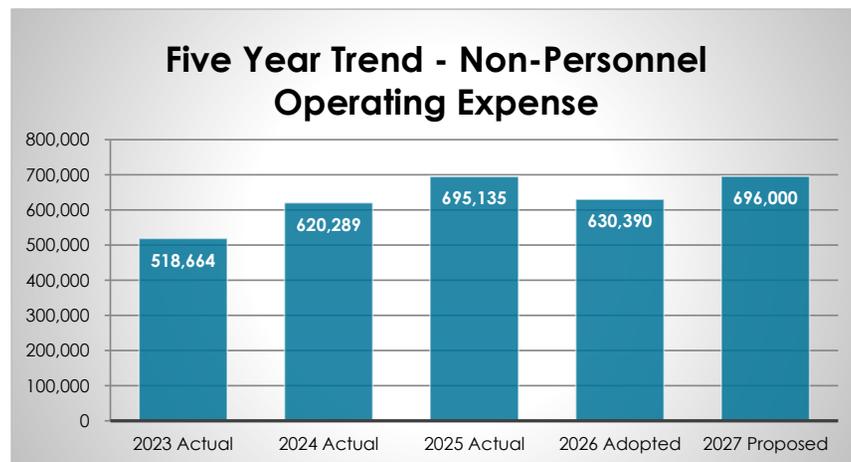
| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Actual Expenditures | FY 2026 Adopted Budget | FY 2027 Department Requests | \$ Increase (Decrease) | % Increase (Decrease) | FY 2027 Proposed Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|--------------------------------------|---------------|-----------------------------------|-----------------------------------|-----------------------------------|------------------------------|-----------------------------------|---------------------------|--------------------------|-------------------------------|---------------------------|--------------------------|
| AREA AGENCY ON AGING (53230): | | | | | | | | | | | |
| <i>Other Charges:</i> | | | | | | | | | | | |
| 4-100-53230-5656 | Seniors First | 78,000 | 78,000 | 78,000 | 78,000 | 78,000 | 0 | 0.00% | 78,000 | 0 | 0.00% |
| TOTAL AREA AGENCY ON AGING: | | 78,000 | 78,000 | 78,000 | 78,000 | 78,000 | 0 | 0.00% | 78,000 | 0 | 0.00% |

TAX RELIEF: 53300

| Personnel and Benefits | |
|------------------------|-------------|
| Proposed FY27 | \$ - |
| % Change from FY26 | 0.00% |

| Non-Personnel Operating Expenses | |
|----------------------------------|-------------------|
| Proposed FY27 | \$ 696,000 |
| % Change from FY26 | 10.41% |

| Executive Summary of Projected Increases | | |
|--|--|---|
| | | This budget represents a monetary amount provided by the Commissioner of Revenue and recorded as an expense for uncollected revenues. |



County of Shenandoah, Virginia
 Tax Relief for Elderly/Handicapped
 Fiscal Year 2027 Proposed Budget

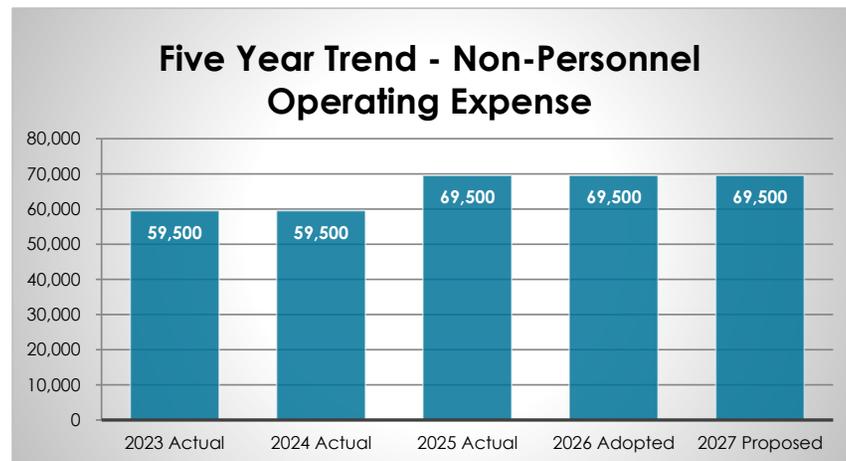
| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Actual Expenditures | FY 2026 Adopted Budget | FY 2027 Department Requests | \$ Increase (Decrease) | % Increase (Decrease) | FY 2027 Proposed Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|--|--------------------------------|--------------------------------|-----------------------------------|-----------------------------------|------------------------------|-----------------------------------|---------------------------|--------------------------|-------------------------------|---------------------------|--------------------------|
| <u>TAX RELIEF ELDERLY/HANDICAPPED (53300)</u> | | | | | | | | | | | |
| <i>Other Charges:</i> | | | | | | | | | | | |
| 4-100-53300-5865 | Tax Relief Elderly/Handicapped | 518,664 | 620,289 | 695,135 | 630,390 | 696,000 | 65,610 | 10.41% | 696,000 | 65,610 | 10.41% |
| TOTAL TAX RELIEF ELDERLY/HANDICAPPED: | | 518,664 | 620,289 | 695,135 | 630,390 | 696,000 | 65,610 | 10.41% | 696,000 | 65,610 | 10.41% |

OUTSIDE ORGANIZATIONS: 53500

| Personnel and Benefits | |
|------------------------|-------------|
| Proposed FY27 | \$ - |
| % Change from FY26 | 0.00% |

| Non-Personnel Operating Expenses | |
|----------------------------------|------------------|
| Proposed FY27 | \$ 69,500 |
| % Change from FY26 | 0.00% |

| Executive Summary of Projected Increases | | |
|--|--|---|
| | | This budget represents the annual payments for various outside organizations. |



County of Shenandoah, Virginia
Support/Social Services
Fiscal Year 2027 Proposed Budget

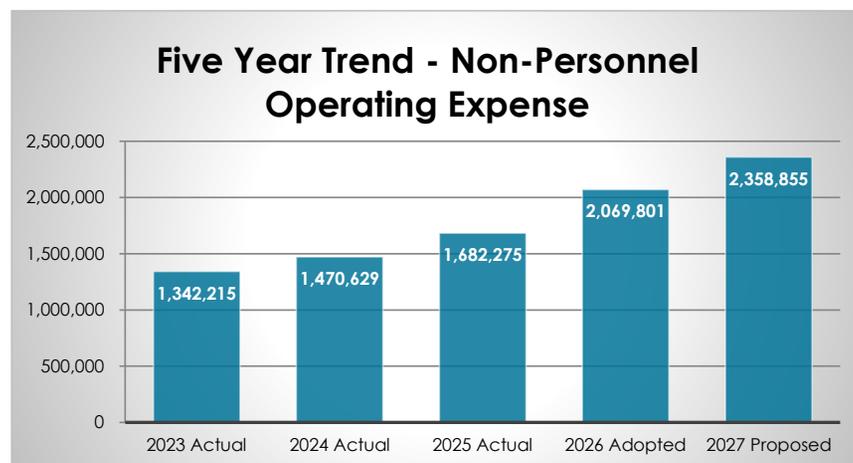
| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Actual Expenditures | FY 2026 Adopted Budget | FY 2027 Department Requests | \$ Increase (Decrease) | % Increase (Decrease) | FY 2027 Proposed Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|---|---|-----------------------------|-----------------------------|-----------------------------|------------------------|-----------------------------|------------------------|-----------------------|-------------------------|------------------------|-----------------------|
| SUPPORT TO OUTSIDE AGENCIES (53500): | | | | | | | | | | | |
| <i>Other Charges:</i> | | | | | | | | | | | |
| 4-100-53500-5657 | Shenandoah Alliance for Shelter | 12,500 | 12,500 | 12,500 | 12,500 | 16,250 | 3,750 | 30% | 12,500 | 0 | 0% |
| 4-100-53500-5660 | Response, Inc. | 10,000 | 10,000 | 10,000 | 10,000 | 20,000 | 10,000 | 100% | 10,000 | 0 | 0% |
| 4-100-53500-5661 | Access Independence | 1,000 | 1,000 | 1,000 | 1,000 | 2,500 | 1,500 | 150% | 1,000 | 0 | 0% |
| 4-100-53500-5676 | Blue Ridge Legal Services | 1,000 | 1,000 | 1,000 | 1,000 | 13,223 | 12,223 | 1222% | 1,000 | 0 | 0% |
| 4-100-53500-5684 | Shenandoah Community Health Clinic (Free Clinic) | 30,000 | 20,000 | 20,000 | 20,000 | 30,000 | 10,000 | 50% | 20,000 | 0 | 0% |
| 4-100-53500-5686 | Southeast Rural Community Assistance Project, Inc. (SERCAP) | 0 | 0 | 0 | 0 | 5,000 | 5,000 | 100% | 0 | 0 | 0% |
| 4-100-53500-5689 | Shenandoah Dental Clinic | 5,000 | 15,000 | 15,000 | 15,000 | 15,000 | 0 | 0% | 15,000 | 0 | 0% |
| N/A | Old Dominion ASAP | 0 | 0 | 0 | 0 | 10,000 | 10,000 | 100% | 0 | 0 | 0% |
| N/A | Blue Ridge CASA | 0 | 0 | 0 | 0 | 10,000 | 10,000 | 100% | 0 | 0 | 0% |
| 4-100-53500-5693 | Family Promise of Shenandoah Valley | 0 | 0 | 10,000 | 10,000 | 25,000 | 15,000 | 150% | 10,000 | 0 | 0% |
| TOTAL SUPPORT TO OUTSIDE AGENCIES: | | 59,500 | 59,500 | 69,500 | 69,500 | 146,973 | 77,473 | 111.47% | 69,500 | 0 | 0.00% |

SOCIAL SERVICES DEPARTMENT: 53100

| Personnel and Benefits | |
|------------------------|-------------|
| Proposed FY27 | \$ - |
| % Change from FY26 | 0.00% |

| Non-Personnel Operating Expenses | |
|----------------------------------|---------------------|
| Proposed FY27 | \$ 2,358,855 |
| % Change from FY26 | 13.97% |

| Executive Summary of Projected Increases | | |
|---|--|--|
| <p>The FY 27 budget proposal includes estimated increase associated with a COLA and a health insurance rate premium increase.</p> | | <p>The FY 27 budget proposal includes an increase of approximately \$170,000 associated with an anticipated increase in the local portion pass through rate associated with federal funding.</p> |



County of Shenandoah, Virginia
Social Services Department
Fiscal Year 2027 Proposed Budget

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Actual Expenditures | FY 2026 Adopted Budget | FY 2027 Department Requests | \$ Increase (Decrease) | % Increase (Decrease) | FY 2027 Proposed 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 | 1,682,275 | 2,069,801 | 2,607,087 | 537,286 | 25.96% | 2,358,855 | 289,054 | 13.97% |
| TOTAL SOCIAL SERVICES DEPARTMENT: | | 1,342,215 | 1,470,629 | 1,682,275 | 2,069,801 | 2,607,087 | 537,286 | 25.96% | 2,358,855 | 289,054 | 13.97% |

County of Shenandoah, Virginia
Social Services
FY 2027 Proposed Budget

| Account Name | FY 2023 Actual Revenues | FY 2024 Actual Revenues | FY 2025 Actual Revenues | FY 2026 Adopted Budget | FY 2027 Department Requests | \$ Increase (Decrease) | % Increase (Decrease) | FY 2027 Proposed Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|--|-------------------------------|-------------------------------|-------------------------------|------------------------------|-----------------------------------|---------------------------|--------------------------|-------------------------------|---------------------------|--------------------------|
| <u>SOCIAL SERVICES FUND</u> | | | | | | | | | | |
| <u>(FUND 140):</u> | | | | | | | | | | |
| <u>Local Revenues:</u> | | | | | | | | | | |
| Transfer from General Fund - Operational | 1,501,931 | 1,470,629 | 1,682,275 | 2,069,801 | 2,607,087 | 537,286 | 25.96% | 2,358,855 | 289,054 | 13.97% |
| Total Local Revenues | 1,501,931 | 1,470,629 | 1,682,275 | 2,069,801 | 2,607,087 | 537,286 | 25.96% | 2,358,855 | 289,054 | 13.97% |
| <u>State Revenues:</u> | | | | | | | | | | |
| Categorical Aid | 1,071,198 | 1,140,603 | 1,163,521 | 935,302 | 892,212 | -43,090 | -4.61% | 1,113,667 | 178,365 | 19.07% |
| Total State Revenues | 1,071,198 | 1,140,603 | 1,163,521 | 935,302 | 892,212 | -43,090 | -4.61% | 1,113,667 | 178,365 | 19.07% |
| <u>Federal Revenues:</u> | | | | | | | | | | |
| Categorical Aid | 2,189,913 | 2,405,822 | 2,414,433 | 2,892,061 | 2,758,410 | -133,651 | -4.62% | 2,751,547 | -140,514 | -4.86% |
| Total Federal Revenues | 2,189,913 | 2,405,822 | 2,414,433 | 2,892,061 | 2,758,410 | -133,651 | -4.62% | 2,751,547 | -140,514 | -4.86% |
| TOTAL SOCIAL SERVICES FUND: | 4,763,043 | 5,017,055 | 5,260,229 | 5,897,164 | 6,257,709 | 360,545 | 6.11% | 6,224,069 | 326,905 | 5.54% |

County of Shenandoah, Virginia
 Social Services
 FY 2027 Proposed Budget

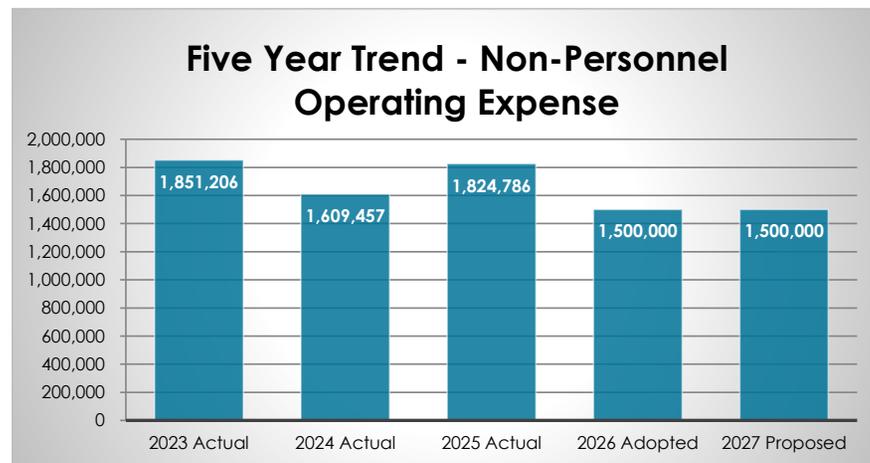
| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Actual Expenditures | FY 2026 Adopted Budget | FY 2027 Department Requests | \$ Increase (Decrease) | % Increase (Decrease) | FY 2027 Proposed Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|---|----------------------------|-----------------------------------|-----------------------------------|-----------------------------------|------------------------------|-----------------------------------|---------------------------|--------------------------|-------------------------------|---------------------------|--------------------------|
| <u>SOCIAL SERVICES FUND (FUNDS 140 and 141):</u> | | | | | | | | | | | |
| <i>Other Charges:</i> | | | | | | | | | | | |
| 4-140-005310-0001 | Social Services Operations | 4,788,747 | 5,187,012 | 5,260,229 | 5,897,164 | 6,257,709 | 360,545 | 6.11% | 6,224,069 | 326,905 | 5.54% |
| TOTAL SOCIAL SERVICES FUND: | | 4,788,747 | 5,187,012 | 5,260,229 | 5,897,164 | 6,257,709 | 360,545 | 6.11% | 6,224,069 | 326,905 | 5.54% |

CHILDREN'S SERVICES ACT: 53600

| Personnel and Benefits | |
|------------------------|-------------|
| Proposed FY27 | \$ - |
| % Change from FY26 | 0.00% |

| Non-Personnel Operating Expenses | |
|----------------------------------|---------------------|
| Proposed FY27 | \$ 1,500,000 |
| % Change from FY26 | 0.00% |

| Executive Summary of Projected Increases | | |
|--|--|---|
| | | <p>The Children's Services Act (CSA) establishes state and local funds to support eligible youth and their families through prevention services and support to avoid out of home placements like foster care of residential psychiatric facilities. This program is administered by the CSA Coordinator in conjunction with the Shenandoah County Community Policy and Management Team (CPMT). The FY27 budget assumes level funding based upon the most recent needs of local youth.</p> |



County of Shenandoah, Virginia
 Children's Services Act (CSA)
 Fiscal Year 2027 Proposed Budget

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Actual Expenditures | FY 2026 Adopted Budget | FY 2027 Department Requests | \$ Increase (Decrease) | % Increase (Decrease) | FY 2027 Proposed 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 | 1,824,786 | 1,500,000 | 1,500,000 | 0 | 0.00% | 1,500,000 | 0 | 0.00% |
| TOTAL CHILDREN'S SERVICES ACT: | | 1,851,206 | 1,609,457 | 1,824,786 | 1,500,000 | 1,500,000 | 0 | 0.00% | 1,500,000 | 0 | 0.00% |

County of Shenandoah, Virginia
 Children's Services Act (CSA)
 Fiscal Year 2027 Proposed Budget

| Account Name | FY 2023 Actual Revenues | FY 2024 Actual Revenues | FY 2025 Actual Revenues | FY 2026 Adopted Budget | FY 2027 Department Requests | \$ Increase (Decrease) | % Increase (Decrease) | FY 2027 Proposed Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|--|-------------------------------|-------------------------------|-------------------------------|------------------------------|-----------------------------------|---------------------------|--------------------------|-------------------------------|---------------------------|--------------------------|
| <u>CHILDREN'S SERVICES ACT FUND (FUND 250):</u> | | | | | | | | | | |
| <u>Local Revenues:</u> | | | | | | | | | | |
| Transfer from General Fund - Operational | 1,882,017 | 1,609,457 | 1,917,177 | 1,500,000 | 1,500,000 | 0 | 0.00% | 1,500,000 | 0 | 0.00% |
| Total Local Revenues | 1,882,017 | 1,609,457 | 1,917,177 | 1,500,000 | 1,500,000 | 0 | 0.00% | 1,500,000 | 0 | 0.00% |
| <u>State Revenues:</u> | | | | | | | | | | |
| Categorical Aid | 4,908,569 | 2,768,418 | 2,792,601 | 3,000,000 | 3,000,000 | 0 | 0.00% | 3,000,000 | 0 | 0.00% |
| Total State Revenues | 4,908,569 | 2,768,418 | 2,792,601 | 3,000,000 | 3,000,000 | 0 | 0.00% | 3,000,000 | 0 | 0.00% |
| TOTAL CHILDREN'S SERVICES ACT FUND: | 6,790,586 | 4,377,875 | 4,709,778 | 4,500,000 | 4,500,000 | 0 | 0.00% | 4,500,000 | 0 | 0.00% |

County of Shenandoah, Virginia
 Children's Services Act
 Fiscal Year 2027 Proposed Budget

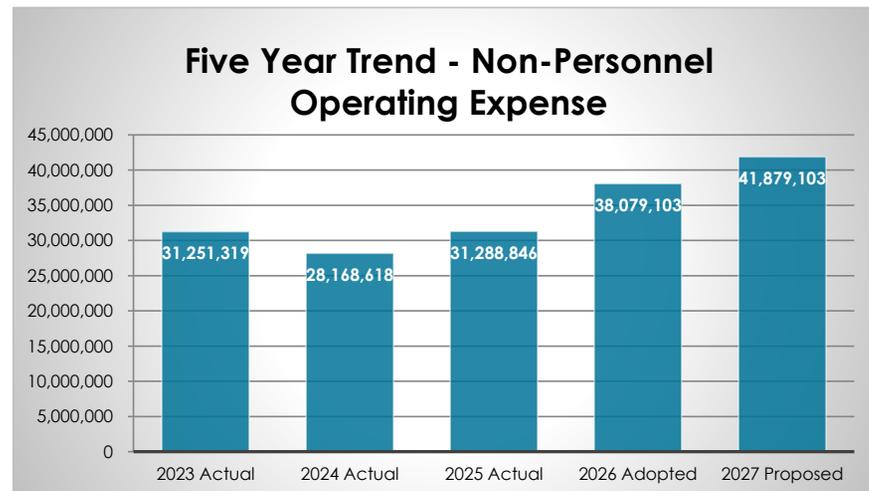
| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Actual Expenditures | FY 2026 Adopted Budget | FY 2027 Department Requests | \$ Increase (Decrease) | % Increase (Decrease) | FY 2027 Proposed Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|--|-------------------------|--------------------------------|--------------------------------|--------------------------------|------------------------------|-----------------------------------|---------------------------|--------------------------|-------------------------------|---------------------------|--------------------------|
| CHILDREN'S SERVICES ACT (FUND 250): | | | | | | | | | | | |
| <i>Other Charges:</i> | | | | | | | | | | | |
| 4-250-53600-9001 | Children's Services Act | 6,790,586 | 4,324,585 | 4,709,778 | 4,500,000 | 4,500,000 | 0 | 0.00% | 4,500,000 | 0 | 0.00% |
| TOTAL CHILDREN'S SERVICES ACT FUND: | | 6,790,586 | 4,324,585 | 4,709,778 | 4,500,000 | 4,500,000 | 0 | 0.00% | 4,500,000 | 0 | 0.00% |

ADMINISTRATION OF SCHOOLS: 61000

| Personnel and Benefits | |
|------------------------|-------------|
| Proposed FY27 | \$ - |
| % Change from FY26 | 0.00% |

| Non-Personnel Operating Expenses | |
|----------------------------------|----------------------|
| Proposed FY27 | \$ 41,879,103 |
| % Change from FY26 | 9.98% |

| Executive Summary of Projected Increases | |
|--|---|
| | <p>This budget represents the Administration of Schools FY 27 proposed total amount of local funding for operations of the schools. This amount includes the operational local support of \$35,831,110 and the request for County technology services of \$1,047,993.</p> |



County of Shenandoah, Virginia
Administration of Schools
Fiscal Year 2027 Proposed Budget

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Actual Expenditures | FY 2026 Adopted Budget | FY 2027 Department Requests | \$ Increase (Decrease) | % Increase (Decrease) | FY 2027 Proposed Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|--|------------------------------------|-----------------------------|-----------------------------|-----------------------------|------------------------|-----------------------------|------------------------|-----------------------|-------------------------|------------------------|-----------------------|
| <u>ADMINISTRATION OF SCHOOLS (61000):</u> | | | | | | | | | | | |
| <i>Other Charges:</i> | | | | | | | | | | | |
| 4-100-93200-0205 | Transfer to School Fund (Fund 205) | 31,251,319 | 28,168,618 | 31,288,846 | 38,079,103 | 42,733,528 | 4,654,425 | 12.22% | 41,879,103 | 3,800,000 | 9.98% |
| TOTAL ADMINISTRATION OF SCHOOLS: | | 31,251,319 | 28,168,618 | 31,288,846 | 38,079,103 | 42,733,528 | 4,654,425 | 149.17% | 41,879,103 | 3,800,000 | 23.85% |

County of Shenandoah, Virginia
School Fund
FY 2027 Proposed Budget

| Account Name | FY 2023 Actual Revenues | FY 2024 Actual Revenues | FY 2025 Actual Revenues | FY 2026 Adopted Budget | FY 2027 Department Requests | \$ Increase (Decrease) | % Increase (Decrease) | FY 2027 Proposed Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|---|-------------------------------|-------------------------------|-------------------------------|------------------------------|-----------------------------------|---------------------------|--------------------------|-------------------------------|---------------------------|--------------------------|
| SCHOOL FUND (FUNDS 205 & 207): | | | | | | | | | | |
| Local Revenues: | | | | | | | | | | |
| Transfer from General Fund - Operational | 32,467,680 | 28,168,618 | 31,288,845 | 34,531,110 | 36,685,535 | 2,154,425 | 6.24% | 35,831,110 | 1,300,000 | 3.76% |
| Transfer from General Fund- Technology | 461,141 | 0 | 0 | 1,047,993 | 1,047,993 | 0 | 0.00% | 1,047,993 | 0 | 0.00% |
| Transfer from General Fund - Capital | 0 | 0 | 0 | 2,500,000 | 5,000,000 | 2,500,000 | 100.00% | 5,000,000 | 2,500,000 | 100.00% |
| Local Grant Funding-Special Fund | 910,911 | 0 | 0 | 681,350 | 645,394 | (35,956) | -5.28% | 645,394 | (35,956) | -5.28% |
| Other Local Revenues - Food Service | 249,175 | 324,291 | 262,417 | 473,598 | 330,575 | (143,023) | -30.20% | 330,575 | (143,023) | -30.20% |
| Other Local Revenues | 0 | 1,373,518 | 1,159,175 | 280,000 | 235,000 | (45,000) | -16.07% | 235,000 | (45,000) | -16.07% |
| Total Local Revenues | 34,088,908 | 29,866,427 | 32,710,436 | 39,514,051 | 43,944,497 | 4,430,446 | 11.21% | 43,090,072 | 3,576,021 | 9.05% |
| State Revenues: | | | | | | | | | | |
| Categorical Aid | 43,184,853 | 49,839,573 | 48,190,161 | 51,236,048 | 54,889,072 | 3,653,024 | 7.13% | 54,889,072 | 3,653,024 | 7.13% |
| Categorical Aid - Food Service | 86,999 | 90,799 | 101,953 | 85,546 | 139,798 | 54,252 | 63.42% | 139,798 | 54,252 | 63.42% |
| State Grant Funding-Special Fund | 2,750,894 | 0 | 3,821,005 | 1,445,355 | 1,232,175 | (213,180) | -14.75% | 1,232,175 | (213,180) | -14.75% |
| Total State Revenues | 46,022,746 | 49,930,371 | 52,113,118 | 52,766,949 | 56,261,045 | 3,494,096 | 6.62% | 56,261,045 | 3,494,096 | 6.62% |
| Federal Revenues: | | | | | | | | | | |
| Categorical Aid | 9,348,143 | 8,614,672 | 4,250,974 | 12,000 | 10,000 | (2,000) | -16.67% | 10,000 | (2,000) | -16.67% |
| Categorical Aid - Food Service | 2,905,124 | 2,960,406 | 3,147,508 | 3,765,000 | 3,653,331 | (111,669) | -2.97% | 3,653,331 | (111,669) | -2.97% |
| Federal Grant Funding-Special Fund | 7,928,685 | 0 | 493,931 | 3,520,007 | 3,331,529 | (188,478) | -5.35% | 3,331,529 | (188,478) | -5.35% |
| Total Federal Revenues | 20,181,953 | 11,575,078 | 7,892,413 | 7,297,007 | 6,994,860 | (302,147) | -4.14% | 6,994,860 | (302,147) | -4.14% |
| TOTAL SCHOOL FUND: | 100,293,606 | 91,371,877 | 92,715,968 | 99,578,007 | 107,200,402 | 7,622,395 | 7.65% | 106,345,977 | 6,767,970 | 6.80% |

County of Shenandoah, Virginia
Schools
FY 2027 Proposed Budget

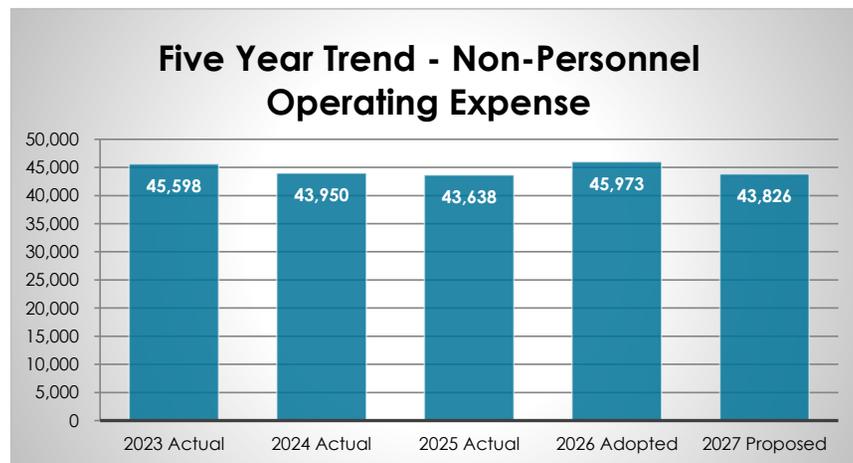
| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Actual Expenditures | FY 2026 Adopted Budget | FY 2027 Department Requests | \$ Increase (Decrease) | % Increase (Decrease) | FY 2027 Proposed Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|--|-----------------------------|-----------------------------------|--------------------------------|--------------------------------|------------------------------|-----------------------------------|---------------------------|--------------------------|-------------------------------|---------------------------|--------------------------|
| <u>SCHOOL FUND (FUNDS 205 & 207):</u> | | | | | | | | | | | |
| <i>Other Charges:</i> | | | | | | | | | | | |
| 4-205-06100-0001 | Operation of Public Schools | 77,791,588 | 88,324,400 | 89,228,600 | 89,607,151 | 97,867,600 | 8,260,449 | 9.22% | 97,013,175 | 7,406,024 | 8.26% |
| 4-205-06400-0001 | Special Programs | 9,361,171 | 0 | 2,936,639 | 5,646,712 | 5,209,098 | -437,614 | -7.75% | 5,209,098 | -437,614 | -7.75% |
| 4-207-65100-9201 | School Food Service | 3,577,783 | 3,596,619 | 3,812,239 | 4,324,144 | 4,123,704 | -200,440 | -4.64% | 4,123,704 | -200,440 | -4.64% |
| TOTAL SCHOOL FUND: | | 90,730,542 | 91,921,019 | 95,977,478 | 99,578,007 | 107,200,402 | 7,622,395 | 7.65% | 106,345,977 | 6,767,970 | 6.80% |

COMMUNITY COLLEGE: 68000

| Personnel and Benefits | |
|------------------------|-------|
| Proposed FY27 | \$ - |
| % Change from FY26 | 0.00% |

| Non-Personnel Operating Expenses | |
|----------------------------------|-----------|
| Proposed FY27 | \$ 43,826 |
| % Change from FY26 | -4.67% |

| Executive Summary of Projected Increases | | |
|--|--|--|
| | | <p>This budget accounts for the annual contribution in support of Laurel Ridge Community College. The appropriation is reduced slightly from FY 26. The amount is based on a prorated share of student population between the participating localities which are: Clarke, Fauquier, Frederick, Page, Shenandoah, Rappahannock, Warren Counties and the City of Winchester.</p> |



County of Shenandoah, Virginia
Community Colleges
Fiscal Year 2027 Proposed Budget

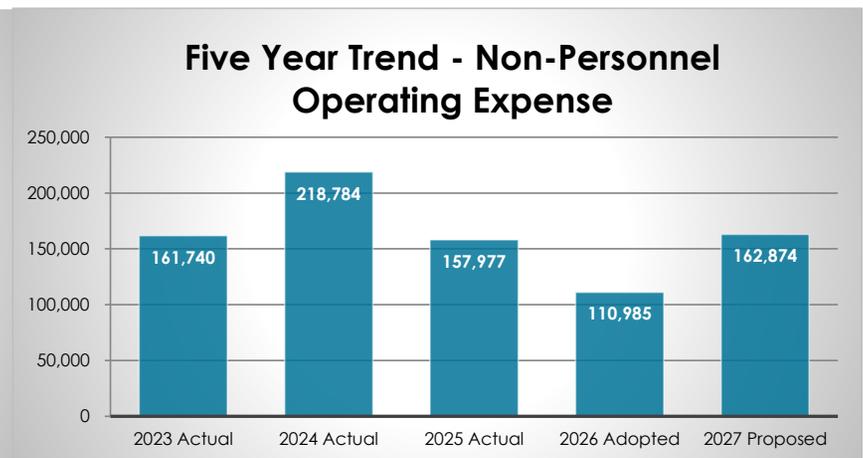
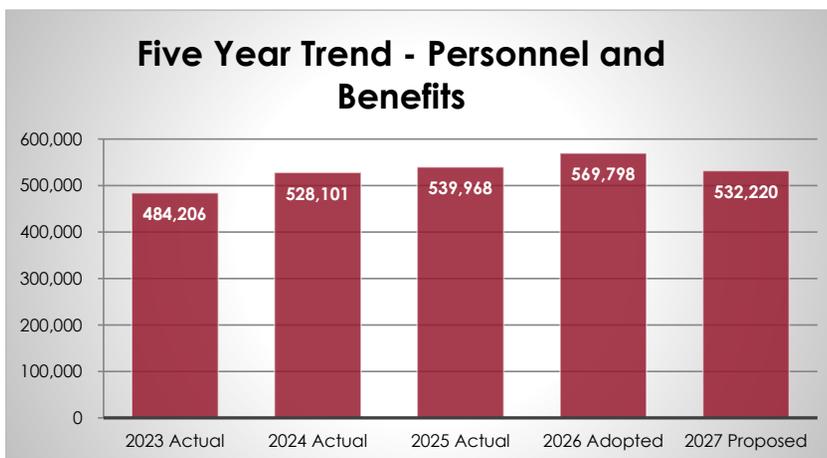
| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Actual Expenditures | FY 2026 Adopted Budget | FY 2027 Department Requests | \$ Increase (Decrease) | % Increase (Decrease) | FY 2027 Proposed Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|-----------------------------------|--|--------------------------------|--------------------------------|--------------------------------|------------------------------|-----------------------------------|---------------------------|--------------------------|-------------------------------|---------------------------|--------------------------|
| COMMUNITY COLLEGE (68000): | | | | | | | | | | | |
| <i>Other Charges:</i> | | | | | | | | | | | |
| 4-100-68000-5662 | Contribution - Laurel Ridge Community College | 45,598 | 43,950 | 43,638 | 45,973 | 43,826 | (2,147) | -4.67% | 43,826 | (2,147) | -4.67% |
| TOTAL COMMUNITY COLLEGE: | | 45,598 | 43,950 | 43,638 | 45,973 | 43,826 | (2,147) | -4.67% | 43,826 | (2,147) | -4.67% |

KIDZREC SERVICES FUND: FUND 141

| Personnel and Benefits | |
|---------------------------|-------------------|
| Proposed FY27 | \$ 532,220 |
| % Change from FY26 | -6.59% |
| Full Time Position Count: | 2 |
| Part Time Position Count: | 45 |

| Non-Personnel Operating Expenses | |
|----------------------------------|-------------------|
| Proposed FY27 | \$ 162,874 |
| % Change from FY26 | 46.75% |

| Executive Summary of Projected Increases | | |
|--|--|--|
| There are no significant changes proposed. | | There are no notable changes in non-personnel operating expenditures in the Kidz Rec budget. <u>For proposed capital outlay expenses please see Appendix A: Minor Capital Requests and/or Appendix B: Fleet Requests and Other Operating Capital</u> for additional details. |



County of Shenandoah
KidzRec
Fiscal Year 2027 Proposed Budget

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Actual Expenditures | FY 2026 Adopted Budget | FY 2027 Department Requests | \$ Increase (Decrease) | % Increase (Decrease) | FY 2027 Proposed Budget | \$ Increase (Decrease) | % Increase (Decrease) | |
|---------------------------------------|--|--|-----------------------------------|-----------------------------------|------------------------------|-----------------------------------|---------------------------|--------------------------|-------------------------------|---------------------------|--------------------------|--|
| <u>KIDZREC</u> | | <u>KIDZREC SERVICES FUND</u> | | | | | | | | | | |
| | | <u>Fund 141</u> | | | | | | | | | | |
| <u>KidzRec (SHES) - 001</u> | | <u>Sandy Hook Elementary School</u> | | | | | | | | | | |
| <i>Salaries & Wages:</i> | | | | | | | | | | | | |
| 4-141-71300-1100-001 | Salaries & Wages – Full Time | 25,263 | 26,421 | 27,971 | 28,810 | 30,045 | 1,235 | 4.29% | 30,045 | 1,235 | 4.29% | |
| 4-141-71300-1300-001 | Saleries & Wages - Part Time | 98,540 | 122,512 | 120,504 | 128,750 | 110,000 | (18,750) | -14.56% | 110,000 | (18,750) | -14.56% | |
| 4-141-71300-1300-001 | Saleries & Wages - Part Time - <i>INCREASED MIN WAGE</i> | 0 | 0 | 0 | 0 | 550 | 550 | 100.00% | 550 | 550 | 100.00% | |
| <i>Employee Benefits:</i> | | | | | | | | | | | | |
| 4-141-71300-2100-001 | FICA/Medicare - Employer | 10,913 | 11,669 | 11,198 | 11,989 | 10,714 | (1,275) | -10.63% | 10,714 | (1,275) | -10.63% | |
| 4-141-71300-2100-001 | FICA/Medicare - Employer <i>INCREASED MIN WAGE</i> | 0 | 0 | 0 | 0 | 42 | 42 | 100.00% | 42 | 42 | 100.00% | |
| 4-141-71300-2210-001 | Virginia Retirement System | 2,938 | 3,073 | 3,208 | 3,305 | 3,447 | 142 | 4.30% | 3,447 | 142 | 4.30% | |
| 4-141-71300-2310-001 | Hospitalization Insurance | 5,766 | 6,391 | 6,254 | 6,822 | 8,269 | 1,447 | 21.21% | 8,269 | 1,447 | 21.21% | |
| 4-141-71300-2400-001 | Group Life Insurance | 136 | 143 | 132 | 156 | 127 | (29) | -18.59% | 127 | (29) | -18.59% | |
| 4-141-71300-2500-001 | VRS Health Credit | 15 | 16 | 17 | 18 | 16 | (2) | -11.11% | 16 | (2) | -11.11% | |
| 4-141-71300-2600-001 | Unemployment Insurance | 131 | 140 | 104 | 32 | 34 | 2 | 6.25% | 34 | 2 | 6.25% | |
| 4-141-71300-2700-001 | Worker's Compensation Insurance | 775 | 3,103 | 2,767 | 2,767 | 2,850 | 83 | 3.00% | 997 | (1,770) | -63.97% | |
| <i>Contractual Services:</i> | | | | | | | | | | | | |
| 4-141-71300-3150-001 | Professional Services | 949 | 600 | 419 | 200 | 720 | 520 | 260.00% | 720 | 520 | 260.00% | |
| 4-141-71300-3310-001 | Repairs & Maintenance | 0 | 5,595 | 3,036 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% | |
| 4-141-71300-3320-001 | Maintenance and Service Contract | 1,688 | 3,116 | 0 | 2,800 | 3,825 | 1,025 | 36.61% | 3,825 | 1,025 | 36.61% | |
| 4-141-71300-3600-001 | Advertising | 0 | 280 | 72 | 80 | 100 | 20 | 25.00% | 100 | 20 | 25.00% | |
| <i>Other Charges:</i> | | | | | | | | | | | | |
| 4-141-71300-5230-001 | Telecommunications | 2,187 | 3,059 | 2,513 | 2,000 | 3,200 | 1,200 | 60.00% | 3,200 | 1,200 | 60.00% | |
| 4-141-71300-5410-001 | Lease/Rent Equipment | 200 | 494 | 912 | 912 | 912 | 0 | 0.00% | 912 | 0 | 0.00% | |
| 4-141-71300-5420-001 | Lease/Rent Building | 7,200 | 7,320 | 6,600 | 7,200 | 7,200 | 0 | 0.00% | 7,200 | 0 | 0.00% | |
| 1-141-71300-5530-001 | Food & Lodging | 0 | 222 | 16 | 240 | 1,584 | 1,344 | 560.00% | 1,584 | 1,344 | 560.00% | |
| 4-141-71300-5540-001 | Convention, Training, & Education | 0 | 194 | 196 | 140 | 590 | 450 | 321.43% | 590 | 450 | 321.43% | |
| 4-141-71300-5810-001 | Dues & Association Membership | 80 | 50 | 50 | 70 | 188 | 118 | 168.57% | 188 | 118 | 168.57% | |
| 4-141-71300-5897-001 | Bank Service Charge | 5,436 | 7,084 | 9,592 | 8,000 | 10,000 | 2,000 | 25.00% | 10,000 | 2,000 | 25.00% | |
| <i>Materials and Supplies:</i> | | | | | | | | | | | | |
| 4-141-71300-6001-001 | Office Supplies | 545 | 471 | 114 | 600 | 600 | 0 | 0.00% | 600 | 0 | 0.00% | |
| 4-141-71300-6002-001 | Food Supplies | 17,012 | 14,911 | 11,803 | 14,000 | 4,800 | (9,200) | -65.71% | 4,800 | (9,200) | -65.71% | |
| 4-141-71300-6011-001 | Uniforms | 2,629 | 2,237 | 3,125 | 2,000 | 4,500 | 2,500 | 125.00% | 4,500 | 2,500 | 125.00% | |
| 4-141-71300-6014-001 | Operating Supplies | 17,180 | 18,111 | 10,675 | 2,000 | 13,000 | 11,000 | 550.00% | 13,000 | 11,000 | 550.00% | |
| 4-141-71300-6015-001 | Trips and Tickets | 3,264 | 8,224 | 5,487 | 2,000 | 8,000 | 6,000 | 300.00% | 8,000 | 6,000 | 300.00% | |
| <i>Capital Outlay:</i> | | | | | | | | | | | | |
| 4-141-71300-8202-001 | Furniture and Fixtures | 0 | 6,869 | 0 | 200 | 1,000 | 800 | 400.00% | 1,000 | 800 | 400.00% | |

County of Shenandoah
KidzRec
Fiscal Year 2027 Proposed Budget

| | | | | | | | | | | | |
|--------------------------|----------------------------|----------------|----------------|----------------|----------------|----------------|--------------|--------------|----------------|-------------|---------------|
| 4-141-71300-8207-001 | EDP Equipment | 115 | 446 | 0 | 400 | 1,000 | 600 | 150.00% | 1,000 | 600 | 150.00% |
| 4-141-71300-9203-001 | Refunds | 0 | 0 | 0 | 100 | 100 | 0 | 0.00% | 100 | 0 | 0.00% |
| TOTAL SHES - 001: | Subtotal Sandy Hook | 202,961 | 252,749 | 226,763 | 225,591 | 227,413 | 1,822 | 0.81% | 225,560 | (31) | -0.01% |

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Proposed Budget | FY 2024 Proposed Budget | FY 2024 Proposed Budget | FY 2024 Proposed Budget | \$ Increase (Decrease) | % Increase (Decrease) | FY 2024 Proposed Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|-------------------------------------|---|-----------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|---------------------------|--------------------------|-------------------------------|---------------------------|--------------------------|
| <u>KIDZREC</u> | | | | | | | | | | | |
| <u>KidzRec (WWRES) - 002</u> | | | | | | | | | | | |
| <i>W W Robinson Elementary</i> | | | | | | | | | | | |
| Salaries & Wages: | | | | | | | | | | | |
| 4-141-71300-1100-002 | Salaries & Wages – Full Time | 73,673 | 77,062 | 81,582 | 84,030 | 87,632 | 3,602 | 4.29% | 87,632 | 3,602 | 4.29% |
| 4-141-71300-1300-002 | Salaries & Wages – Part Time | 98,111 | 115,762 | 118,244 | 128,750 | 108,000 | (20,750) | -16.12% | 108,000 | (20,750) | -16.12% |
| 4-141-71300-1300-002 | Salaries & Wages – Part Time INCREASED MIN WAGE | 0 | 0 | 0 | 0 | 540 | 540 | 100.00% | 540 | 540 | 100.00% |
| Employee Benefits: | | | | | | | | | | | |
| 4-141-71300-2100-002 | FICA/Medicare - Employer | 12,266 | 13,855 | 14,548 | 16,214 | 14,966 | (1,248) | -7.70% | 14,966 | (1,248) | -7.70% |
| 4-141-71300-2100-002 | FICA/Medicare - Employer INCREASED MIN WAGE | 0 | 0 | 0 | 0 | 41 | 41 | 100.00% | 41 | 41 | 100.00% |
| 4-141-71300-2210-002 | Virginia Retirement System | 8,568 | 8,962 | 9,357 | 9,639 | 10,052 | 413 | 4.28% | 10,052 | 413 | 4.28% |
| 4-141-71300-2310-002 | Hospitalization Insurance | 24,897 | 27,608 | 26,981 | 29,426 | 35,690 | 6,264 | 21.29% | 35,690 | 6,264 | 21.29% |
| 4-141-71300-2400-002 | Group Life Insurance | 398 | 416 | 384 | 454 | 369 | (85) | -18.72% | 369 | (85) | -18.72% |
| 4-141-71300-2500-002 | VRS Health Credit | 44 | 46 | 49 | 51 | 44 | (7) | -13.73% | 44 | (7) | -13.73% |
| 4-141-71300-2600-002 | Unemployment Insurance | 190 | 164 | 119 | 93 | 97 | 4 | 4.30% | 97 | 4 | 4.30% |
| 4-141-71300-2700-002 | Worker's Compensation Insurance | 1,078 | 2,751 | 2,453 | 2,454 | 2,850 | 396 | 16.14% | 1,709 | (745) | -30.36% |
| Contractual Services: | | | | | | | | | | | |
| 4-141-71300-3150-002 | Professional Services | 920 | 660 | 472 | 200 | 720 | 520 | 260.00% | 720 | 520 | 260.00% |
| 4-141-71300-3310-002 | Repairs & Maintenance | 0 | 8,395 | 3,036 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| 4-141-71300-3320-002 | Maintenance and Service Contract | 1,688 | 3,116 | 0 | 2,800 | 3,825 | 1,025 | 36.61% | 3,825 | 1,025 | 36.61% |
| 4-141-71300-3600-002 | Advertising | 0 | 280 | 72 | 80 | 100 | 20 | 25.00% | 100 | 20 | 25.00% |
| Other Charges: | | | | | | | | | | | |
| 4-141-71300-5230-002 | Telecommunications | 2,669 | 3,545 | 2,847 | 2,000 | 3,200 | 1,200 | 60.00% | 3,200 | 1,200 | 60.00% |
| 4-141-71300-5410-002 | Lease/Rent Equipment | 200 | 494 | 912 | 912 | 912 | 0 | 0.00% | 912 | 0 | 0.00% |
| 4-141-71300-5420-002 | Lease/Rent Building | 7,200 | 7,320 | 6,600 | 7,200 | 7,200 | 0 | 0.00% | 7,200 | 0 | 0.00% |
| 1-141-71300-5530-002 | Food & Lodging | 0 | 222 | 16 | 240 | 1,584 | 1,344 | 560.00% | 1,584 | 1,344 | 560.00% |
| 4-141-71300-5540-002 | Convention, Training, & Education | 0 | 194 | 196 | 140 | 590 | 450 | 321.43% | 590 | 450 | 321.43% |
| 4-141-71300-5810-002 | Dues & Association Membership | 80 | 50 | 50 | 70 | 188 | 118 | 168.57% | 188 | 118 | 168.57% |
| 4-141-71300-5897-002 | Bank Service Charge | 5,436 | 7,084 | 9,592 | 8,000 | 10,000 | 2,000 | 25.00% | 10,000 | 2,000 | 25.00% |
| Materials and Supplies: | | | | | | | | | | | |
| 4-141-71300-6001-002 | Office Supplies | 618 | 503 | 125 | 600 | 600 | 0 | 0.00% | 600 | 0 | 0.00% |
| 4-141-71300-6002-002 | Food Supplies | 18,466 | 18,019 | 19,926 | 14,000 | 4,800 | (9,200) | -65.71% | 4,800 | (9,200) | -65.71% |

**County of Shenandoah
KidzRec
Fiscal Year 2027 Proposed Budget**

| | | | | | | | | | | | |
|---------------------------|-----------------------------|----------------|----------------|----------------|----------------|----------------|--------------|--------------|----------------|--------------|--------------|
| 4-141-71300-6011-002 | Uniforms | 2,629 | 2,237 | 3,176 | 2,000 | 4,500 | 2,500 | 125.00% | 4,500 | 2,500 | 125.00% |
| 4-141-71300-6014-002 | Operating Supplies | 19,757 | 15,339 | 11,660 | 2,000 | 13,000 | 11,000 | 550.00% | 13,000 | 11,000 | 550.00% |
| 4-141-71300-6015-002 | Trips and Tickets | 4,141 | 11,620 | 7,539 | 2,000 | 8,000 | 6,000 | 300.00% | 8,000 | 6,000 | 300.00% |
| Capital Outlay: | | | | | | | | | | | |
| 4-141-71300-8202-002 | Furniture & Fixtures | 220 | 6,869 | 0 | 200 | 1,000 | 800 | 400.00% | 1,000 | 800 | 400.00% |
| 4-141-71300-8207-002 | EDP Equipment | 403 | 446 | 0 | 400 | 1,000 | 600 | 150.00% | 1,000 | 600 | 150.00% |
| 4-141-71300-9203-002 | Refunds | 0 | 0 | 0 | 100 | 100 | 0 | 0.00% | 100 | 0 | 0.00% |
| TOTAL WWRES - 002: | Subtotal WW Robinson | 283,649 | 333,021 | 319,936 | 314,053 | 321,600 | 7,547 | 2.40% | 320,459 | 6,406 | 2.04% |

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Proposed Budget | FY 2024 Proposed Budget | FY 2024 Proposed Budget | FY 2024 Proposed Budget | \$ Increase (Decrease) | % Increase (Decrease) | FY 2024 Proposed Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|------------------------------|---|-----------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|---------------------------|--------------------------|-------------------------------|---------------------------|--------------------------|
| KIDZREC | | | | | | | | | | | |
| KidzRec ALES - 003 | | | | | | | | | | | |
| <i>Ashby Lee Elementary</i> | | | | | | | | | | | |
| Salaries & Wages: | | | | | | | | | | | |
| 4-141-71300-1100-003 | Salaries & Wages – Full Time | 12,631 | 13,211 | 13,985 | 14,405 | 15,023 | 618 | 4.29% | 15,023 | 618 | 4.29% |
| 4-141-71300-1300-003 | Salaries & Wages – Part Time | 98,111 | 81,926 | 86,665 | 87,550 | 81,000 | (6,550) | -7.48% | 81,000 | (6,550) | -7.48% |
| 4-141-71300-1300-003 | Salaries & Wages – Part Time INCREASED MIN WAGE | 0 | 0 | 0 | 0 | 405 | 405 | 100.00% | 405 | 405 | 100.00% |
| Employee Benefits: | | | | | | | | | | | |
| 4-141-71300-2100-003 | FICA/Medicare - Employer | 4,761 | 6,669 | 7,413 | 7,756 | 7,347 | (409) | -5.27% | 7,347 | (409) | -5.27% |
| 4-141-71300-2100-003 | FICA/Medicare - Employer INCREASED MIN WAGE | 0 | 0 | 0 | 0 | 31 | 31 | 100.00% | 31 | 31 | 100.00% |
| 4-141-71300-2210-003 | Virginia Retirement System | 1,469 | 1,536 | 1,604 | 1,653 | 82 | (1,571) | -95.04% | 82 | (1,571) | -95.04% |
| 4-141-71300-2310-003 | Hospitalization Insurance | 2,883 | 3,196 | 3,127 | 3,411 | 4,135 | 724 | 21.23% | 4,135 | 724 | 21.23% |
| 4-141-71300-2400-003 | Group Life Insurance | 68 | 71 | 66 | 78 | 64 | (14) | -17.95% | 64 | (14) | -17.95% |
| 4-141-71300-2500-003 | VRS Health Credit | 8 | 8 | 8 | 9 | 8 | (1) | -11.11% | 8 | (1) | -11.11% |
| 4-141-71300-2600-003 | Unemployment Insurance | 102 | 89 | 69 | 16 | 17 | 1 | 6.25% | 17 | 1 | 6.25% |
| 4-141-71300-2700-003 | Worker's Compensation Insurance | 470 | 1,301 | 1,160 | 1,160 | 1,195 | 35 | 3.00% | 727 | (433) | -37.33% |
| Contractual Services: | | | | | | | | | | | |
| 4-141-71300-3150-003 | Professional Services | 716 | 587 | 487 | 100 | 720 | 620 | 620.00% | 720 | 620 | 620.00% |
| 4-141-71300-3310-003 | Repairs & Maintenance | 0 | 6,998 | 1,518 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| 4-141-71300-3320-003 | Maintenance and Service Contract | 844 | 1,558 | 0 | 1,400 | 1,913 | 513 | 36.64% | 1,913 | 513 | 36.64% |
| 4-141-71300-3600-003 | Advertising | 0 | 140 | 41 | 20 | 50 | 30 | 150.00% | 50 | 30 | 150.00% |
| Other Charges: | | | | | | | | | | | |
| 4-141-71300-5230-003 | Telecommunications | 1,344 | 1,751 | 1,759 | 1,000 | 1,600 | 600 | 60.00% | 1,600 | 600 | 60.00% |
| 4-141-71300-5410-003 | Lease/Rent Equipment | 200 | 247 | 456 | 456 | 456 | 0 | 0.00% | 456 | 0 | 0.00% |
| 4-141-71300-5420-003 | Lease/Rent Building | 7,200 | 7,260 | 6,600 | 7,200 | 7,200 | 0 | 0.00% | 7,200 | 0 | 0.00% |
| 1-141-71300-5530-003 | Food & Lodging | 0 | 111 | 8 | 120 | 528 | 408 | 340.00% | 528 | 408 | 340.00% |
| 4-141-71300-5540-003 | Convention, Training, & Education | 0 | 97 | 98 | 70 | 375 | 305 | 435.71% | 375 | 305 | 435.71% |
| 4-141-71300-5810-003 | Dues & Association Membership | 40 | 25 | 25 | 35 | 94 | 59 | 168.57% | 94 | 59 | 168.57% |

**County of Shenandoah
KidzRec
Fiscal Year 2027 Proposed Budget**

| | | | | | | | | | | | |
|--------------------------------|---------------------------|----------------|----------------|----------------|----------------|----------------|---------------|--------------|----------------|---------------|--------------|
| 4-141-71300-5897-003 | Bank Service Charge | 2,718 | 3,542 | 4,796 | 4,000 | 5,000 | 1,000 | 25.00% | 5,000 | 1,000 | 25.00% |
| Materials and Supplies: | | | | | | | | | | | |
| 4-141-71300-6001-003 | Office Supplies | 314 | 240 | 57 | 300 | 600 | 300 | 100.00% | 600 | 300 | 100.00% |
| 4-141-71300-6002-003 | Food Supplies | 11,312 | 10,519 | 10,397 | 7,000 | 3,600 | (3,400) | -48.57% | 3,600 | (3,400) | -48.57% |
| 4-141-71300-6011-003 | Uniforms | 1,314 | 1,119 | 1,717 | 1,000 | 3,500 | 2,500 | 250.00% | 3,500 | 2,500 | 250.00% |
| 4-141-71300-6014-003 | Operating Supplies | 10,623 | 9,040 | 5,147 | 1,000 | 9,000 | 8,000 | 800.00% | 9,000 | 8,000 | 800.00% |
| 4-141-71300-6015-003 | Trips and Tickets | 2,148 | 6,218 | 4,043 | 1,000 | 4,000 | 3,000 | 300.00% | 4,000 | 3,000 | 300.00% |
| Capital Outlay: | | | | | | | | | | | |
| 4-141-71300-8202-003 | Furniture & Fixtures | 0 | 3,435 | 0 | 100 | 500 | 400 | 400.00% | 500 | 400 | 400.00% |
| 4-141-71300-8207-003 | EDP Equipment | 58 | 223 | 0 | 200 | 1,000 | 800 | 400.00% | 1,000 | 800 | 400.00% |
| 4-141-71300-9203-003 | Refunds | 0 | 0 | 0 | 100 | 100 | 0 | 0.00% | 100 | 0 | 0.00% |
| TOTAL ALES - 003: | Subtotal Ashby Lee | 159,335 | 161,115 | 151,247 | 141,139 | 149,543 | 8,404 | 5.95% | 149,075 | 7,936 | 5.62% |
| | TOTAL KidzRec: | 645,946 | 746,886 | 697,945 | 680,783 | 698,556 | 17,773 | 2.61% | 695,094 | 14,311 | 2.10% |

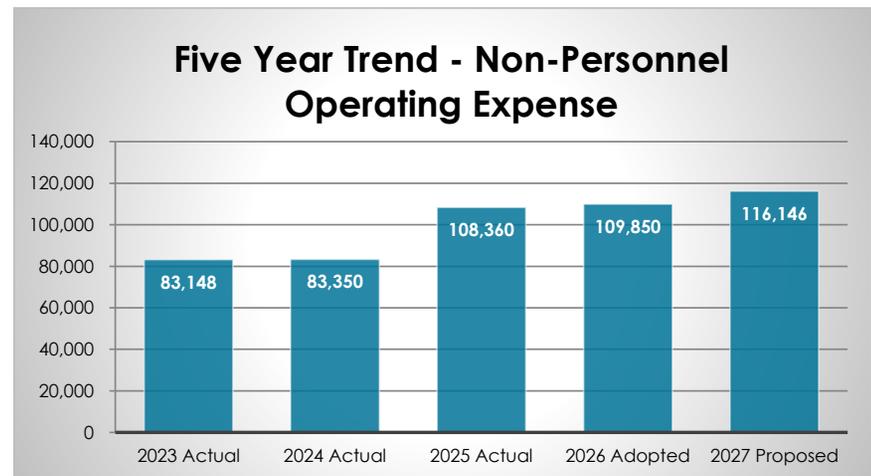
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CULTURAL SERVICES: 72600

| Personnel and Benefits | |
|------------------------|-------|
| Proposed FY27 | \$ - |
| % Change from FY26 | 0.00% |

| Non-Personnel Operating Expenses | |
|----------------------------------|------------|
| Proposed FY27 | \$ 116,146 |
| % Change from FY26 | 5.73% |

| Executive Summary of Projected Increases | | |
|--|--|---|
| | | <p><i>Account #72600-5665</i> reflects an increase of \$1,796 reflecting a slight increase by Virginia DRPT for ShenGO service delivery. <i>Account #72600-5664</i> support of the local arts reflects an increase of \$4,500 which is offset with a State grant.</p> |



County of Shenandoah, Virginia
Cultural Services
Fiscal Year 2027 Proposed Budget

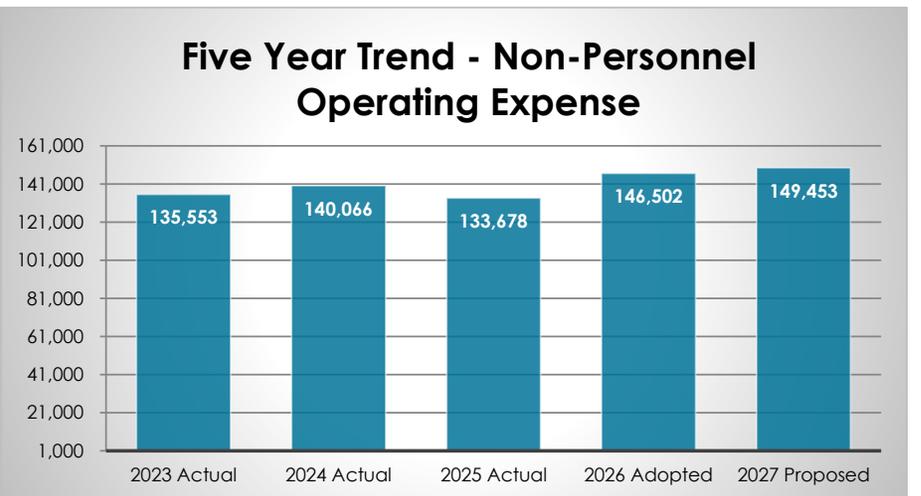
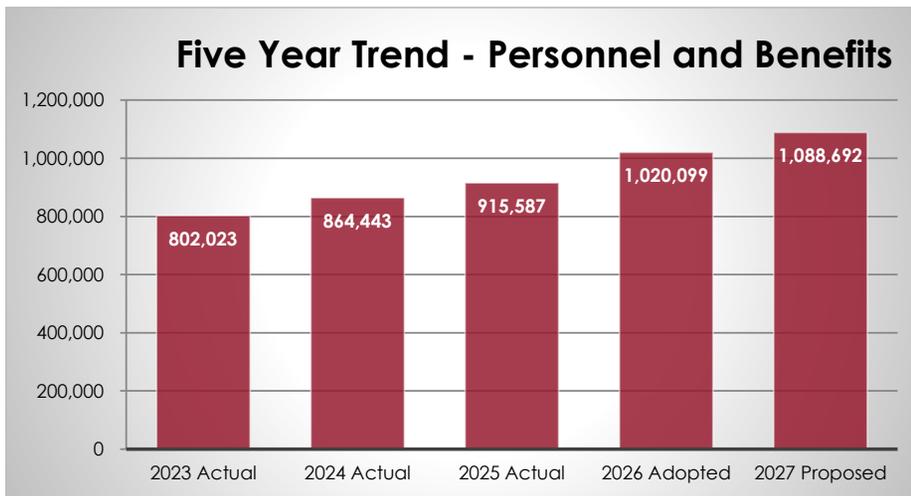
| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Actual Expenditures | FY 2026 Adopted Budget | FY 2027 Department Requests | \$ Increase (Decrease) | % Increase (Decrease) | FY 2027 Proposed Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|--|---|-----------------------------------|-----------------------------------|-----------------------------------|------------------------------|-----------------------------------|---------------------------|--------------------------|-------------------------------|---------------------------|--------------------------|
| <u>CULTURAL SERVICES (72600):</u> | | | | | | | | | | | |
| <i>Other Charges:</i> | | | | | | | | | | | |
| 4-100-72600-5663 | Shenandoah Valley Music Festival | 10,000 | 10,000 | 10,000 | 10,000 | 15,000 | 5,000 | 50.00% | 10,000 | 0 | 0.00% |
| 4-100-72600-5664 | Support of the Local Arts | 462 | 4,500 | 4,500 | 0 | 4,500 | 4,500 | 100.00% | 4,500 | 4,500 | 100.00% |
| 4-100-72600-5665 | Support of Virginia DRPT | 67,686 | 62,450 | 87,460 | 93,450 | 95,246 | 1,796 | 1.92% | 95,246 | 1,796 | 1.92% |
| 4-100-72600-5666 | Support of Winchester Regional Airport | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 0 | 0.00% | 5,000 | 0 | 0.00% |
| 4-100-72600-5668 | Northern Virginia 4-H Educational and Conference Center | 0 | 1,400 | 1,400 | 1,400 | 1,400 | 0 | 0.00% | 1,400 | 0 | 0.00% |
| TOTAL CULTURAL SERVICES: | | 83,148 | 83,350 | 108,360 | 109,850 | 121,146 | 11,296 | 10.28% | 116,146 | 6,296 | 5.73% |

Library Administration: 73100

| Personnel and Benefits | |
|---------------------------|---------------------|
| Proposed FY27 | \$ 1,088,692 |
| % Change from FY26 | 6.72% |
| Full Time Position Count: | 9 |
| Part Time Position Count: | 10 |

| Non-Personnel Operating Expenses | |
|----------------------------------|-------------------|
| Proposed FY27 | \$ 149,453 |
| % Change from FY26 | 2.01% |

| Executive Summary of Projected Increases | | |
|--|--|--|
| | | There are no notable increases in the FY27 non-personnel operating budget. <u>For proposed capital outlay expenses please see Appendix A: Minor Capital Requests and/or Appendix B: Fleet Requests and Other Operating Capital</u> for additional details. |



County of Shenandoah, Virginia
Library Administration
Fiscal Year 2027 Proposed Budget

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Actual Expenditures | FY 2026 Adopted Budget | FY 2027 Department Requests | \$ Increase (Decrease) | % Increase (Decrease) | FY 2027 Proposed Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|---|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|------------------------------|-----------------------------------|---------------------------|--------------------------|-------------------------------|---------------------------|--------------------------|
| <u>LIBRARY ADMINISTRATION (73100):</u> | | | | | | | | | | | |
| <i>Salaries & Wages:</i> | | | | | | | | | | | |
| 4-100-73100-1100 | Salaries & Wages - Regular | 486,549 | 509,823 | 539,724 | 604,424 | 633,997 | 29,573 | 4.89% | 633,997 | 29,573 | 4.89% |
| 4-100-73100-1300 | Salaries & Wages - Part-Time | 101,984 | 122,908 | 134,458 | 142,562 | 146,839 | 4,277 | 3.00% | 146,839 | 4,277 | 3.00% |
| <i>Employee Benefits:</i> | | | | | | | | | | | |
| 4-100-73100-2100 | FICA/Medicare - Employer | 42,542 | 45,642 | 49,206 | 57,074 | 59,735 | 2,661 | 4.66% | 59,735 | 2,661 | 4.66% |
| 4-100-73100-2210 | Virginia Retirement System | 56,586 | 59,293 | 69,241 | 69,328 | 72,719 | 3,391 | 4.89% | 72,719 | 3,391 | 4.89% |
| 4-100-73100-2215 | Hybrid STD/LTD Premium | 1,097 | 1,150 | 1,217 | 1,254 | 1,563 | 309 | 24.64% | 1,563 | 309 | 24.64% |
| 4-100-73100-2310 | Hospitalization Insurance | 109,583 | 121,465 | 118,164 | 140,218 | 169,927 | 29,709 | 21.19% | 169,927 | 29,709 | 21.19% |
| 4-100-73100-2400 | Group Life Insurance | 2,627 | 2,753 | 2,537 | 3,264 | 2,663 | (601) | -18.41% | 2,663 | (601) | -18.41% |
| 4-100-73100-2500 | VRS Health Insurance Credit | 292 | 306 | 324 | 364 | 317 | (47) | -12.91% | 317 | (47) | -12.91% |
| 4-100-73100-2600 | Unemployment Insurance | 192 | 183 | 147 | 666 | 698 | 32 | 4.80% | 698 | 32 | 4.80% |
| 4-100-73100-2700 | Workers' Compensation Insurance | 571 | 921 | 568 | 945 | 945 | 0 | 0.00% | 234 | (711) | -75.24% |
| <i>Contractual Services:</i> | | | | | | | | | | | |
| 4-100-73100-3166 | Contractual Services | 35,988 | 35,762 | 39,998 | 39,837 | 39,837 | 0 | 0.00% | 39,837 | 0 | 0.00% |
| 4-100-73100-3310 | Repairs & Maintenance | 2,312 | 1,125 | 107 | 2,500 | 2,500 | 0 | 0.00% | 2,500 | 0 | 0.00% |
| 4-100-73100-3320 | Maintenance & Service Contract | 612 | 732 | 612 | 1,500 | 1,500 | 0 | 0.00% | 1,500 | 0 | 0.00% |
| 4-100-73100-3600 | Advertising | 367 | 642 | 575 | 750 | 1,250 | 500 | 66.67% | 1,250 | 500 | 66.67% |
| <i>Other Charges:</i> | | | | | | | | | | | |
| 4-100-73100-5110 | Electrical Services | 22,732 | 22,241 | 20,193 | 22,500 | 22,500 | 0 | 0.00% | 22,500 | 0 | 0.00% |
| 4-100-73100-5120 | Heating Services | 1,515 | 1,103 | 1,507 | 1,750 | 1,750 | 0 | 0.00% | 1,750 | 0 | 0.00% |
| 4-100-73100-5130 | Water & Sewer | 1,669 | 1,871 | 3,106 | 2,500 | 3,200 | 700 | 28.00% | 3,200 | 700 | 28.00% |
| 4-100-73100-5210 | Postal Services | 756 | 298 | 989 | 650 | 650 | 0 | 0.00% | 650 | 0 | 0.00% |
| 4-100-73100-5230 | Telecommunications | 15,738 | 15,968 | 11,255 | 19,600 | 19,600 | 0 | 0.00% | 19,600 | 0 | 0.00% |
| 4-100-73100-5300 | Insurance | 6,290 | 6,442 | 6,218 | 7,000 | 7,000 | 0 | 0.00% | 7,000 | 0 | 0.00% |
| 4-100-73100-5305 | Auto Insurance | 509 | 519 | 530 | 500 | 500 | 0 | 0.00% | 601 | 101 | 20.20% |
| 4-100-73100-5420 | Lease/Rent Building | 3,650 | 3,900 | 3,900 | 3,900 | 3,900 | 0 | 0.00% | 3,900 | 0 | 0.00% |
| 4-100-73100-5510 | Travel - Mileage | 1,183 | 1,030 | 845 | 1,000 | 850 | (150) | -15.00% | 850 | (150) | -15.00% |
| 4-100-73100-5530 | Travel - Food & Lodging | 1,785 | 2,149 | 1,519 | 1,500 | 1,500 | 0 | 0.00% | 1,500 | 0 | 0.00% |
| 4-100-73100-5540 | Convention, Training, & Education | 590 | 686 | 778 | 800 | 800 | 0 | 0.00% | 800 | 0 | 0.00% |
| 4-100-73100-5810 | Dues & Association Membership | 1,566 | 1,460 | 1,294 | 1,650 | 1,650 | 0 | 0.00% | 1,650 | 0 | 0.00% |
| <i>Materials and Supplies:</i> | | | | | | | | | | | |
| 4-100-73100-6001 | Office Supplies | 9,479 | 13,002 | 10,631 | 12,500 | 12,500 | 0 | 0.00% | 12,500 | 0 | 0.00% |
| 4-100-73100-6005 | Laundry/Housekeeping Services | 842 | 579 | 509 | 800 | 800 | 0 | 0.00% | 800 | 0 | 0.00% |

County of Shenandoah, Virginia
Library Administration
Fiscal Year 2027 Proposed Budget

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Actual Expenditures | FY 2026 Adopted Budget | FY 2027 Department Requests | \$ Increase (Decrease) | % Increase (Decrease) | FY 2027 Proposed Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|--------------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|------------------------------|-----------------------------------|---------------------------|--------------------------|-------------------------------|---------------------------|--------------------------|
| 4-100-73100-6007 | Repairs & Maintenance Supplies | 1,479 | 2,248 | 371 | 800 | 800 | 0 | 0.00% | 800 | 0 | 0.00% |
| 4-100-73100-6008 | Vehicles Supplies (Gas) | 1,522 | 1,325 | 1,394 | 1,500 | 1,500 | 0 | 0.00% | 1,500 | 0 | 0.00% |
| 4-100-73100-6009 | Auto Repairs & Maintenance | 49 | 0 | 67 | 300 | 300 | 0 | 0.00% | 300 | 0 | 0.00% |
| 4-100-73100-6012 | Books & Supplies | 1,384 | 1,000 | 1,584 | 1,500 | 1,500 | 0 | 0.00% | 1,500 | 0 | 0.00% |
| 4-100-73100-6013 | Educational/Recreational Supplies | 9,211 | 11,795 | 12,240 | 10,700 | 14,700 | 4,000 | 37.38% | 12,500 | 1,800 | 16.82% |
| 4-100-73100-6014 | Operating Supplies | 3,341 | 3,192 | 4,521 | 4,000 | 4,000 | 0 | 0.00% | 4,000 | 0 | 0.00% |
| <i>Capital Outlay:</i> | | | | | | | | | | | |
| 4-100-73100-8102 | Furniture - Replacement | 527 | 1,327 | 0 | 1,000 | 1,000 | 0 | 0.00% | 1,000 | 0 | 0.00% |
| 4-100-73100-8202 | Furniture and Fixtures | 443 | 506 | 0 | 900 | 900 | 0 | 0.00% | 900 | 0 | 0.00% |
| 4-100-73100-8207 | EDP Equipment | 10,015 | 9,165 | 8,935 | 4,565 | 4,565 | 0 | 0.00% | 4,565 | 0 | 0.00% |
| TOTAL LIBRARY ADMINISTRATION: | | 937,576 | 1,004,509 | 1,049,264 | 1,166,601 | 1,240,955 | 74,354 | 6.37% | 1,238,145 | 71,544 | 6.13% |

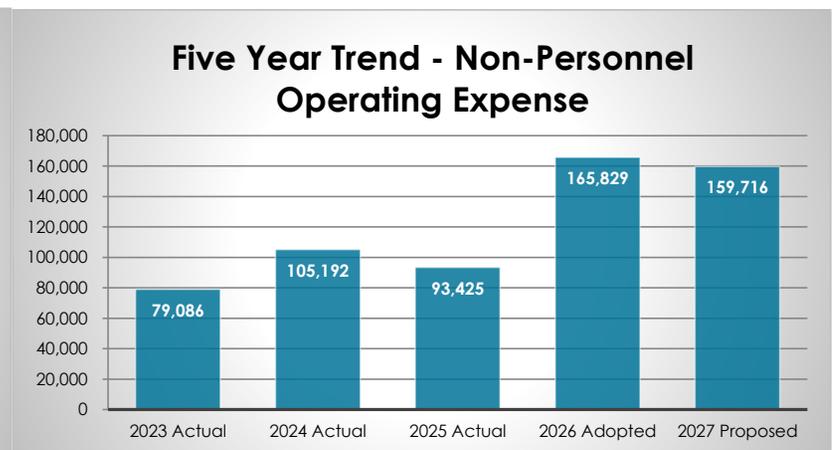
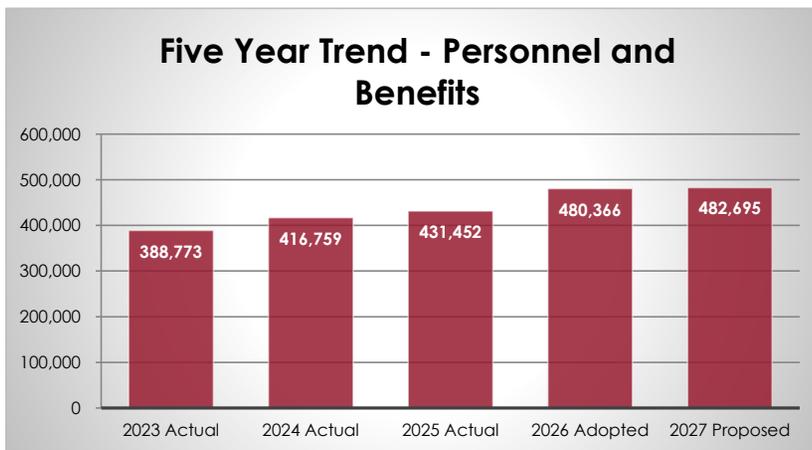
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PLANNING and ZONING 81100

| Personnel and Benefits | |
|---------------------------|-------------------|
| Proposed FY27 | \$ 482,695 |
| % Change from FY26 | 0.48% |
| Full Time Position Count: | 5 |
| Part Time Position Count: | 0 |

| Non-Personnel Operating Expenses | |
|----------------------------------|-------------------|
| Proposed FY27 | \$ 159,716 |
| % Change from FY26 | -3.69% |

| Executive Summary of Projected Increases | | |
|---|--|--|
| <p>This budget supports the salary and benefits for five (5) full time staff members.</p> | | <p>Overall, non-personnel operating expenses are reduced over the FY 26 budgeted level. There are increases associated with increased opportunities for staff training/development. The minor capital outlay expense of \$35,000 for tree plantings is anticipated to be offset 100% with grant funding. This expense will not be incurred if grant funding is not obtained. <u>For proposed capital outlay expenses please see Appendix A: Minor Capital Requests and/or Appendix B: Fleet Requests and Other Operating Capital</u> for additional details.</p> |



County of Shenandoah, Virginia
 Planning and Zoning Department
 Fiscal Year 2027 Proposed Budget

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Actual Expenditures | FY 2026 Adopted Budget | FY 2027 Department Requests | \$ Increase (Decrease) | % Increase (Decrease) | FY 2027 Proposed Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|--|---|-----------------------------|-----------------------------|-----------------------------|------------------------|-----------------------------|------------------------|-----------------------|-------------------------|------------------------|-----------------------|
| <u>PLANNING AND ZONING (81100):</u> | | | | | | | | | | | |
| <i>Salaries & Wages:</i> | | | | | | | | | | | |
| 4-100-81100-1100 | Salaries & Wages – Regular | 265,753 | 285,900 | 292,171 | 325,070 | 427,268 | 102,198 | 31% | 327,268 | 2,198 | 1% |
| 4-100-81100-1300 | Salaries & Wages – Part-Time | 0 | 0 | 0 | 0 | 4,800 | 4,800 | 100% | 0 | 0 | 0% |
| 4-100-81100-1700 | Stipends-BZA | 0 | 0 | 0 | 1,200 | 0 | (1,200) | -100% | 0 | (1,200) | -100% |
| 4-100-81100-1711 | Remuneration/County Planning Commission | 4,470 | 4,065 | 6,935 | 12,600 | 10,800 | (1,800) | -14% | 10,800 | (1,800) | -14% |
| 4-100-81100-1712 | Remuneration/District Planning Commission | 75 | 100 | 50 | 100 | 100 | 0 | 0% | 100 | 0 | 0% |
| 4-100-81100-1713 | Remuneration/Board of Zoning Appeals | 150 | 250 | 150 | 1,500 | 1,500 | 0 | 0% | 1,500 | 0 | 0% |
| <i>Employee Benefits:</i> | | | | | | | | | | | |
| 4-100-81100-2100 | FICA/Medicare - Employer | 18,746 | 20,481 | 21,829 | 24,868 | 33,055 | 8,187 | 33% | 25,037 | 169 | 1% |
| 4-100-81100-2210 | Virginia Retirement System | 30,730 | 33,250 | 39,568 | 37,286 | 49,008 | 11,722 | 31% | 37,538 | 252 | 1% |
| 4-100-81100-2215 | Hybrid STD/LTD Premium | 803 | 891 | 888 | 1,049 | 993 | (56) | -5% | 993 | (56) | -5% |
| 4-100-81100-2310 | Hospitalization Insurance | 64,012 | 68,744 | 62,860 | 73,246 | 102,387 | 29,141 | 40% | 75,331 | 2,085 | 3% |
| 4-100-81100-2400 | Group Life Insurance | 1,427 | 1,544 | 1,373 | 1,756 | 1,796 | 40 | 2% | 1,376 | (380) | -22% |
| 4-100-81100-2500 | VRS Health Insurance Credit | 158 | 172 | 175 | 196 | 215 | 19 | 10% | 165 | (31) | -16% |
| 4-100-81100-2600 | Unemployment Insurance | 34 | 51 | 32 | 358 | 471 | 113 | 32% | 361 | 3 | 1% |
| 4-100-81100-2700 | Workers' Compensation Insurance | 876 | 1,313 | 1,136 | 1,137 | 1,171 | 34 | 3% | 2,226 | 1,089 | 96% |
| 4-100-81100-2900 | Accrued Annual and Sick Leave Payout | 1,539 | 0 | 4,286 | 0 | 0 | 0 | 0% | 0 | 0 | 0% |
| <i>Contractual Services:</i> | | | | | | | | | | | |
| 4-100-81100-3150 | Professional Services | 22,096 | 12,835 | 20,809 | 35,000 | 100,000 | 65,000 | 186% | 25,000 | (10,000) | -29% |
| 4-100-81100-3310 | Repairs & Maintenance | 66 | 726 | 4,042 | 500 | 1,500 | 1,000 | 200% | 500 | 0 | 0% |
| 4-100-81100-3320 | Maintenance & Service Contract | 3,144 | 33,926 | 5,324 | 49,852 | 50,000 | 148 | 0% | 50,000 | 148 | 0% |
| 4-100-81100-3500 | Printing | 69 | 0 | 722 | 100 | 100 | 0 | 0% | 100 | 0 | 0% |
| 4-100-81100-3600 | Advertising | 8,337 | 4,144 | 6,111 | 6,514 | 6,514 | 0 | 0% | 6,514 | 0 | 0% |
| <i>Other Charges:</i> | | | | | | | | | | | |
| 4-100-81100-5210 | Postal Service | 1,950 | 2,248 | 2,663 | 3,300 | 3,300 | 0 | 0% | 3,300 | 0 | 0% |
| 4-100-81100-5230 | Telecommunications | 1,315 | 1,703 | 1,597 | 3,000 | 3,000 | 0 | 0% | 2,000 | (1,000) | -33% |
| 4-100-81100-5305 | Auto Insurance | 1,017 | 1,038 | 1,060 | 1,082 | 1,803 | 721 | 67% | 1,803 | 721 | 67% |
| 4-100-81100-5510 | Mileage | 0 | 248 | 172 | 1,800 | 3,000 | 1,200 | 67% | 3,000 | 1,200 | 67% |
| 4-100-81100-5530 | Food & Lodging | 1,704 | 4,531 | 1,566 | 3,000 | 6,000 | 3,000 | 100% | 6,000 | 3,000 | 100% |
| 4-100-81100-5540 | Convention, Training, & Education | 2,088 | 1,219 | 1,996 | 3,000 | 5,000 | 2,000 | 67% | 5,000 | 2,000 | 67% |
| 4-100-81100-5810 | Dues & Association Membership | 1,477 | 1,678 | 1,025 | 1,844 | 2,500 | 656 | 36% | 2,500 | 656 | 36% |
| 4-100-81100-5897 | Credit Card Fees | 0 | 1,640 | 6,390 | 8,840 | 8,840 | 0 | 0% | 6,500 | (2,340) | -26% |
| <i>Materials and Supplies:</i> | | | | | | | | | | | |
| 4-100-81100-6001 | Office Supplies | 1,717 | 1,904 | 1,512 | 2,000 | 2,000 | 0 | 0% | 2,000 | 0 | 0% |
| 4-100-81100-6008 | Vehicles Supplies (Gas) | 690 | 689 | 510 | 1,000 | 1,000 | 0 | 0% | 1,000 | 0 | 0% |

County of Shenandoah, Virginia
 Planning and Zoning Department
 Fiscal Year 2027 Proposed Budget

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Actual Expenditures | FY 2026 Adopted Budget | FY 2027 Department Requests | \$ Increase (Decrease) | % Increase (Decrease) | FY 2027 Proposed Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|-------------------------------------|--|-----------------------------|-----------------------------|-----------------------------|------------------------|-----------------------------|------------------------|-----------------------|-------------------------|------------------------|-----------------------|
| 4-100-81100-6009 | Auto Repairs & Maintenance | 0 | 0 | 50 | 800 | 1,800 | 1,000 | 125% | 800 | 0 | 0% |
| 4-100-81100-6011 | Uniforms and Wearing Apparel | 84 | 398 | 500 | 500 | 500 | 0 | 0% | 500 | 0 | 0% |
| 4-100-81100-6012 | Book and Subscriptions | 307 | 307 | 225 | 200 | 215 | 15 | 8% | 215 | 15 | 8% |
| 4-100-81100-6014 | Operating Supplies | 28 | 0 | 0 | 0 | 0 | 0 | 0% | 0 | 0 | 0% |
| <i>Payment to Joint Operations:</i> | | | | | | | | | | | |
| 4-100-81100-7004 | Northern Shenandoah Valley Regional Commission | 32,964 | 35,958 | 37,150 | 41,747 | 42,984 | 1,237 | 3% | 42,984 | 1,237 | 3% |
| <i>Capital Outlay:</i> | | | | | | | | | | | |
| 4-100-81100-8202 | Furniture and Fixtures | 33 | 0 | 0 | 0 | 3,000 | 3,000 | 100% | 0 | 0 | 0% |
| 4-100-81100-8207 | EDP Equipment | 0 | 0 | 0 | 1,750 | 750 | (1,000) | -57% | 0 | (1,750) | -100% |
| 4-100-81100-TBD | Special Project - Tree Plantings | 0 | 0 | 0 | 0 | 35,000 | 35,000 | 100% | 35,000 | 35,000 | 100% |
| TOTAL PLANNING AND ZONING: | | 467,860 | 521,952 | 524,877 | 646,195 | 912,370 | 266,175 | 41.19% | 677,411 | 31,216 | 4.83% |

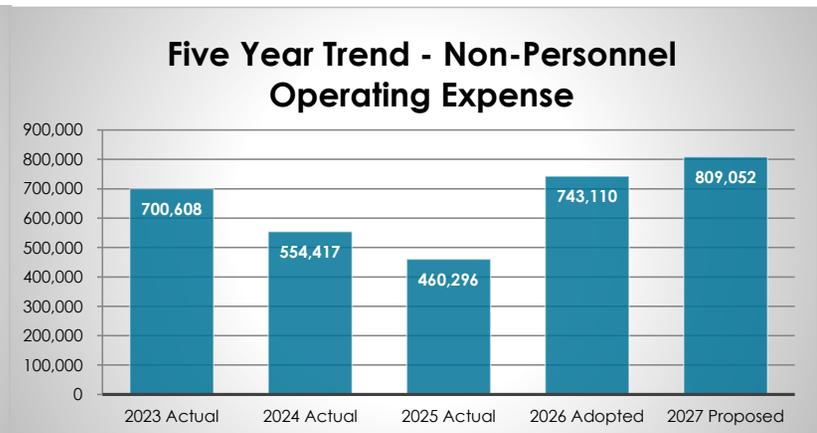
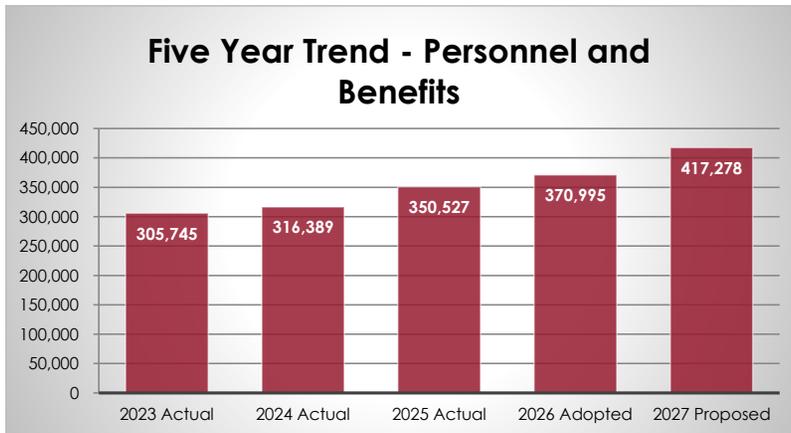
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ECON DEV and TOURISM 81500

| Personnel and Benefits | |
|---------------------------|-------------------|
| Proposed FY27 | \$ 417,278 |
| % Change from FY26 | 12.48% |
| Full Time Position Count: | 3 |
| Part Time Position Count: | 1 |

| Non-Personnel Operating Expenses | |
|----------------------------------|-------------------|
| Proposed FY27 | \$ 809,052 |
| % Change from FY26 | 8.87% |

| Executive Summary of Projected Increases | |
|--|---|
| <p>There are no new personnel requests reflected in the FY 27 Budget. The office is comprised of a Director of Tourism and Economic Development, Tourism Manager, Business Recruitment and Retention Manager and PT Assistant.</p> | <p>Note that revenues derived from the County's 5% transient occupancy tax revenues support the budget of the tourism office. <i>Professional services account #81500-3160 has been increased by \$4,000 for photography and videography for economic development purposes. Acct#81500-3180 contractual services has been increased by \$2,430 due to inflation associated with services obtained. Acct#81500-5510 mileage, acct #81500-5530 food & lodging, and acct#81500-5540 convention training, and education reflect a combined increase of \$2,200 to support continued training and education of staff. One new vehicle is proposed, which will be funded through pay-as-you-go funding utilizing transient occupancy tax revenues. For proposed capital outlay expenses please see Appendix A: Minor Capital Requests and/or Appendix B: Fleet Requests and Other Operating Capital for additional details.</i></p> |



County of Shenandoah, Virginia
Economic Development
Fiscal Year 2027 Proposed Budget

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Actual Expenditures | FY 2026 Adopted Budget | FY 2027 Department Requests | \$ Increase (Decrease) | % Increase (Decrease) | FY 2027 Proposed Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|---|---|-----------------------------|-----------------------------|-----------------------------|------------------------|-----------------------------|------------------------|-----------------------|-------------------------|------------------------|-----------------------|
| <u>ECONOMIC DEVELOPMENT AND TOURISM (81500):</u> | | | | | | | | | | | |
| <i>Salaries & Wages:</i> | | | | | | | | | | | |
| 4-100-81500-1100 | Salaries & Wages – Regular | 212,733 | 220,353 | 237,525 | 251,850 | 259,342 | 7,492 | 3% | 259,342 | 7,492 | 3% |
| 4-100-81500-1300 | Salaries & Wages – Part-Time | 17,172 | 21,774 | 17,932 | 23,752 | 33,128 | 9,376 | 39% | 33,128 | 9,376 | 39% |
| <i>Employee Benefits:</i> | | | | | | | | | | | |
| 4-100-81500-2100 | FICA/Medicare - Employer | 16,492 | 17,745 | 18,118 | 21,073 | 22,376 | 1,303 | 6% | 22,376 | 1,303 | 6% |
| 4-100-81500-2210 | Virginia Retirement System | 24,188 | 25,117 | 29,143 | 28,888 | 29,748 | 860 | 3% | 29,748 | 860 | 3% |
| 4-100-81500-2215 | Hybrid STD/LTD premium | 0 | 241 | 367 | 350 | 735 | 385 | 110% | 735 | 385 | 110% |
| 4-100-81500-2310 | Hospitalization Insurance | 28,616 | 25,567 | 41,148 | 39,657 | 68,369 | 28,712 | 72% | 68,369 | 28,712 | 72% |
| 4-100-81500-2400 | Group Life Insurance | 1,123 | 1,166 | 1,116 | 1,360 | 1,090 | (270) | -20% | 1,090 | (270) | -20% |
| 4-100-81500-2500 | VRS Health Insurance Credit | 125 | 130 | 143 | 152 | 130 | (22) | -14% | 130 | (22) | -14% |
| 4-100-81500-2600 | Unemployment Insurance | 69 | 47 | 37 | 278 | 286 | 8 | 3% | 286 | 8 | 3% |
| 4-100-81500-2700 | Worker's Compensation Insurance | 2,961 | 4,249 | 3,634 | 3,635 | 3,744 | 109 | 3% | 2,074 | (1,561) | -43% |
| 4-100-81500-2900 | Accrued Annual & Sick Leave Payout | 2,265 | 0 | 1,364 | 0 | 0 | 0 | 0% | 0 | 0 | 0% |
| <i>Contractual Services:</i> | | | | | | | | | | | |
| 4-100-81500-3160 | Professional Services | 10,161 | 85,174 | 14,225 | 146,600 | 150,600 | 4,000 | 3% | 150,600 | 4,000 | 3% |
| 4-100-81500-3160-004 | Professional Services-ARPA Funds-VTC | 90,444 | 30,680 | 66,024 | 0 | 0 | 0 | 0% | 0 | 0 | 0% |
| 4-100-81500-3160-005 | Professional Services-Brownfields Grant | 0 | 0 | 72,713 | 0 | 0 | 0 | 0% | 0 | 0 | 0% |
| 4-100-81500-3180 | Contractual Services | 105,906 | 41,910 | 48,221 | 53,620 | 116,950 | 63,330 | 118% | 56,050 | 2,430 | 5% |
| 4-100-81500-3310 | Repairs and Maintenance | 1,015 | 398 | 450 | 750 | 750 | 0 | 0% | 750 | 0 | 0% |
| 4-100-81500-3320 | Maintenance & Service Contract | 2,282 | 2,079 | 2,457 | 1,710 | 1,710 | 0 | 0% | 1,710 | 0 | 0% |
| 4-100-81500-3500 | Printing | 4,861 | 2,969 | 6,334 | 13,100 | 16,100 | 3,000 | 23% | 13,100 | 0 | 0% |
| 4-100-81500-3500-003 | Printing-Visitor Guide | 0 | 0 | 0 | 30,000 | 30,000 | 0 | 100% | 30,000 | 0 | 100% |
| 4-100-81500-3500-004 | Printing-ARPA Funds-VTC | 0 | 28,740 | 0 | 0 | 0 | 0 | 0% | 0 | 0 | 0% |
| 4-100-81500-3600 | Advertising | 128,294 | 154,145 | 167,979 | 274,820 | 280,650 | 5,830 | 2% | 274,820 | 0 | 0% |
| 4-100-81500-3600-004 | Advertising-ARPA Funds-VTC | 55,188 | 52,160 | 0 | 0 | 0 | 0 | 0% | 0 | 0 | 0% |
| <i>Other Charges:</i> | | | | | | | | | | | |
| 4-100-81500-5210 | Postal Service | 3,197 | 3,915 | 3,619 | 6,000 | 6,000 | 0 | 0% | 4,000 | (2,000) | -33% |
| 4-100-81500-5230 | Telecommunications | 1,152 | 1,336 | 1,636 | 1,600 | 1,600 | 0 | 0% | 1,600 | 0 | 0% |
| 4-100-81500-5305 | Auto Insurance | 509 | 519 | 530 | 1,059 | 1,202 | 143 | 14% | 1,202 | 143 | 14% |
| 4-100-81500-5510 | Mileage | 3,476 | 3,208 | 1,621 | 750 | 2,000 | 1,250 | 167% | 1,400 | 650 | 87% |
| 4-100-81500-5530 | Food & Lodging | 4,829 | 3,857 | 4,256 | 9,375 | 18,675 | 9,300 | 99% | 14,225 | 4,850 | 52% |
| 4-100-81500-5540 | Convention, Training, & Education | 6,959 | 7,733 | 7,781 | 15,100 | 17,850 | 2,750 | 18% | 11,800 | (3,300) | -22% |
| 4-100-81500-5663 | Support of the Local Arts | 4,625 | 1,138 | 4,500 | 4,500 | 4,500 | 0 | 0% | 4,500 | 0 | 0% |
| 4-100-81500-5810 | Dues & Association Membership | 3,270 | 2,776 | 3,085 | 3,420 | 4,139 | 719 | 21% | 4,139 | 719 | 21% |
| 4-100-81500-5875 | Support of Existing Industry | 77,853 | 59,912 | (18,414) | 100,000 | 127,800 | 27,800 | 28% | 100,000 | 0 | 0% |
| 4-100-81500-5875-001 | Support of Existing Industry - Match | 143,500 | 9,833 | 1,268 | 10,000 | 10,000 | 0 | 0% | 10,000 | 0 | 0% |
| 4-100-81500-5876 | Support of New Industry | 4,311 | 3,611 | 2,568 | 7,000 | 7,000 | 0 | 0% | 7,000 | 0 | 0% |
| 4-100-81500-5878 | Support of Tourism Attractions | 4,648 | 10,675 | 22,561 | 12,450 | 14,500 | 2,050 | 16% | 14,500 | 2,050 | 16% |
| <i>Materials and Supplies:</i> | | | | | | | | | | | |
| 4-100-81500-6001 | Office Supplies | 948 | 2,077 | 1,986 | 1,770 | 1,770 | 0 | 0% | 1,770 | 0 | 0% |
| 4-100-81500-6008 | Vehicles Supplies (Gas) | 654 | 755 | 702 | 2,500 | 2,500 | 0 | 0% | 2,500 | 0 | 0% |

County of Shenandoah, Virginia
Economic Development
Fiscal Year 2027 Proposed Budget

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Actual Expenditures | FY 2026 Adopted Budget | FY 2027 Department Requests | \$ Increase (Decrease) | % Increase (Decrease) | FY 2027 Proposed Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|-------------------------------------|-------------------------------|-----------------------------|-----------------------------|-----------------------------|------------------------|-----------------------------|------------------------|-----------------------|-------------------------|------------------------|-----------------------|
| 4-100-81500-6009 | Auto Repairs & Maintenance | 0 | 7 | 9 | 800 | 800 | 0 | 0% | 800 | 0 | 0% |
| <i>Payment to Joint Operations:</i> | | | | | | | | | | | |
| 4-100-81500-7004 | Shenandoah Valley Partnership | 42,525 | 44,186 | 44,186 | 44,186 | 44,586 | 400 | 1% | 44,586 | 400 | 1% |
| <i>Capital Outlay</i> | | | | | | | | | | | |
| 4-100-81500-8202 | Furniture and Fixtures | 0 | 625 | 0 | 1,000 | 1,000 | 0 | 0% | 0 | (1,000) | -100% |
| 4-100-81500-8205 | Motor Vehicles and Equipment | 0 | 0 | 0 | 0 | 55,000 | 55,000 | 100% | 55,000 | 55,000 | 100% |
| 4-100-81500-8207 | EDP Equipment | 0 | 0 | 0 | 1,000 | 3,000 | 2,000 | 200% | 3,000 | 2,000 | 200% |
| TOTAL ECONOMIC DEVELOPMENT: | | 1,006,353 | 870,806 | 810,823 | 1,114,105 | 1,339,630 | 225,525 | 20.24% | 1,226,330 | 112,225 | 10.07% |

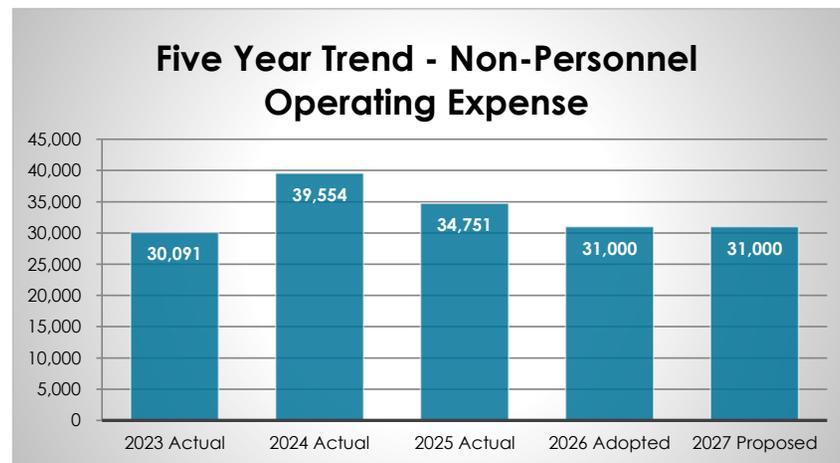
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LITTER CONTROL: 81600

| Personnel and Benefits | |
|------------------------|-------|
| Proposed FY27 | \$ - |
| % Change from FY26 | 0.00% |

| Non-Personnel Operating Expenses | |
|----------------------------------|-----------|
| Proposed FY27 | \$ 31,000 |
| % Change from FY26 | 0.00% |

| Executive Summary of Projected Increases | | |
|--|--|--|
| | | FY 2025 saw an increase in the awarded amount of the Litter Control Grant, which has been assumed in the FY 2027 budget as well. |



County of Shenandoah, Virginia
Litter Control
Fiscal Year 2027 Proposed Budget

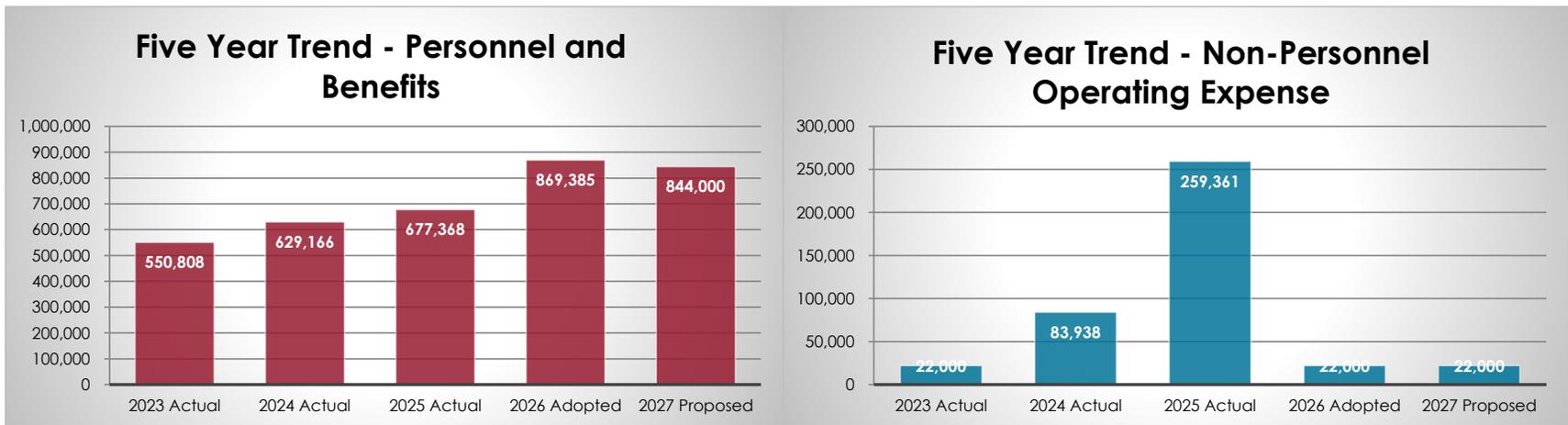
| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Actual Expenditures | FY 2026 Adopted Budget | FY 2027 Department Requests | \$ Increase (Decrease) | % Increase (Decrease) | FY 2027 Proposed Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|---------------------------------------|--------------------------------------|-----------------------------------|--------------------------------|--------------------------------|------------------------------|-----------------------------------|---------------------------|--------------------------|-------------------------------|---------------------------|--------------------------|
| <u>LITTER CONTROL (81600):</u> | | | | | | | | | | | |
| <i>Other Charges:</i> | | | | | | | | | | | |
| 4-100-81600-5672 | Litter Control Program | 30,091 | 23,163 | 34,751 | 31,000 | 31,000 | 0 | 0.00% | 31,000 | 0 | 0.00% |
| 4-100-81600-8201 | Litter Control Machinery & Equipment | 0 | 16,391 | 0 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| TOTAL LITTER CONTROL PROGRAM: | | 30,091 | 39,554 | 34,751 | 31,000 | 31,000 | 0 | 0.00% | 31,000 | 0 | 0.00% |

SOIL/WATER CONSERVATION DISTRICT: 82400

| Personnel and Benefits | |
|------------------------|-------------------|
| Proposed FY27 | \$ 844,000 |
| % Change from FY26 | -2.92% |

| Non-Personnel Operating Expenses | |
|----------------------------------|------------------|
| Proposed FY27 | \$ 22,000 |
| % Change from FY26 | 0.00% |

| Executive Summary of Projected Increases | | |
|--|--|--|
| <p>Shenandoah County serves as fiscal agent for the Lord Fairfax Soil and Water Conservation District and is reimbursed for 100% of personnel and benefits expenditures.</p> | | |



County of Shenandoah, Virginia
 Lord Fairfax Soil and Water Conservation District
 FY 2027 Proposed Budget

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Actual Expenditures | FY 2026 Adopted Budget | FY 2027 Department Requests | \$ Increase (Decrease) | % Increase (Decrease) | FY 2027 Proposed Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|---|--|--------------------------------|-----------------------------------|-----------------------------------|------------------------------|-----------------------------------|---------------------------|--------------------------|-------------------------------|---------------------------|--------------------------|
| <u>SOIL/WATER CONSERVATION DISTRICT (82400):</u> | | | | | | | | | | | |
| <i>Salaries & Wages:</i> | | | | | | | | | | | |
| 4-100-82400-1100 | Salaries & Wages – Regular | 390,546 | 439,729 | 463,990 | 618,771 | 589,379 | (29,392) | -5% | 589,379 | (29,392) | -5% |
| 4-100-82400-1300 | Salaries & Wages-Part-time | 0 | 0 | 2,114 | 0 | 0 | 0 | 0% | 0 | 0 | 0% |
| <i>Employee Benefits:</i> | | | | | | | | | | | |
| 4-100-82400-2100 | FICA/Medicare - Employer | 29,283 | 32,691 | 34,310 | 46,678 | 45,087 | (1,591) | -3% | 45,087 | (1,591) | -3% |
| 4-100-82400-2210 | Virginia Retirement System | 45,421 | 50,978 | 63,625 | 62,010 | 67,602 | 5,592 | 9% | 67,602 | 5,592 | 9% |
| 4-100-82400-2215 | Hybrid STD/LTD Premium | 1,693 | 1,910 | 2,016 | 2,420 | 2,493 | 73 | 3% | 2,493 | 73 | 3% |
| 4-100-82400-2310 | Hospitalization Insurance | 77,734 | 95,269 | 101,988 | 126,498 | 130,580 | 4,082 | 3% | 130,580 | 4,082 | 3% |
| 4-100-82400-2400 | Group Life Insurance | 2,109 | 2,367 | 2,181 | 2,420 | 3,183 | 763 | 32% | 3,183 | 763 | 32% |
| 4-100-82400-2500 | VRS Health Insurance Credit | 234 | 263 | 278 | 0 | 354 | 354 | 100% | 354 | 354 | 100% |
| 4-100-82400-2600 | Unemployment Insurance | 136 | 74 | 67 | 6,050 | 648 | (5,402) | -89% | 648 | (5,402) | -89% |
| 4-100-82400-2700 | Workers' Compensation Insurance | 3,652 | 4,833 | 4,146 | 4,538 | 4,674 | 136 | 3% | 4,674 | 136 | 3% |
| 4-100-82400-2900 | Accrued Annual and Sick Leave Payout | 0 | 1,052 | 2,654 | 0 | 0 | 0 | 0% | 0 | 0 | 0% |
| <i>Other Charges:</i> | | | | | | | | | | | |
| 4-100-82400-5673 | Contribution to Soil/Water Conservation District | 20,000 | 20,000 | 20,000 | 20,000 | 23,000 | 3,000 | 15% | 20,000 | 0 | 0% |
| 4-125-008160-0001 | Gypsy/Spongy Moth Expenditures | 0 | 61,938 | 239,361 | 0 | 0 | 0 | 0% | 0 | 0 | 0% |
| 4-100-82400-5685 | Contribution to Friends of the North Fork | 2,000 | 2,000 | 0 | 2,000 | 8,000 | 6,000 | 300% | 2,000 | 0 | 100% |
| TOTAL SOIL/WATER CONSERVATION DISTRICT: | | 572,808 | 713,104 | 936,729 | 891,385 | 875,000 | -16,385 | -1.84% | 866,000 | -25,385 | -2.85% |

COOPERATIVE EXTENSION SERVICE: 83500

| Personnel and Benefits | |
|---------------------------|------------------|
| Proposed FY27 | \$ 75,978 |
| % Change from FY26 | 5.74% |
| Full Time Position Count: | 1 |
| Part Time Position Count: | 0 |

| Non-Personnel Operating Expenses | |
|----------------------------------|-------------------|
| Proposed FY27 | \$ 164,595 |
| % Change from FY26 | -5.43% |

| Executive Summary of Projected Increases | | |
|---|--|---|
| <p>Shenandoah County supports the Virginia Cooperative Extension office by fully funding an administrative assistant position. In addition, the county is assessed a portion of funds supporting the salaries of area VCE agent salaries.</p> | | <p>There are no notable increases in the FY 27 non-personnel operating budget. The county supports the VCE by providing office space and affiliated supplies and materials. <u>For proposed capital outlay expenses please see Appendix A: Minor Capital Requests and/or Appendix B: Fleet Requests and Other Operating Capital</u> for additional details.</p> |



County of Shenandoah
Virginia Cooperative Extension Service
Fiscal Year 2027 Proposed Budget

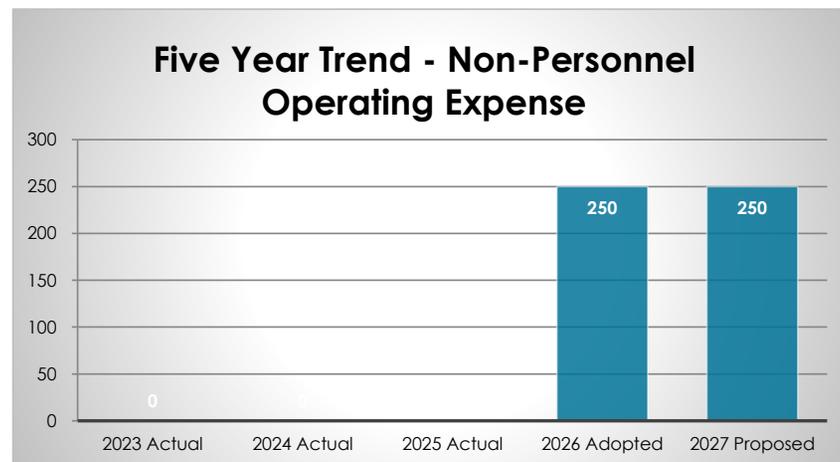
| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Actual Expenditures | FY 2026 Adopted Budget | FY 2027 Department Requests | \$ Increase (Decrease) | % Increase (Decrease) | FY 2027 Proposed Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|---|-----------------------------------|-----------------------------|-----------------------------|-----------------------------|------------------------|-----------------------------|------------------------|-----------------------|-------------------------|------------------------|-----------------------|
| COOPERATIVE EXTENSION SERVICE (83500): | | | | | | | | | | | |
| <i>Salaries & Wages:</i> | | | | | | | | | | | |
| 4-100-83500-1100 | Salaries & Wages – Regular | 44,274 | 46,438 | 49,161 | 50,637 | 52,156 | 1,519 | 3% | 52,156 | 1,519 | 3% |
| <i>Employee Benefits:</i> | | | | | | | | | | | |
| 4-100-83500-2100 | FICA/Medicare - Employer | 2,984 | 3,454 | 3,658 | 3,874 | 3,990 | 116 | 3% | 3,990 | 116 | 3% |
| 4-100-83500-2210 | Virginia Retirement System | 5,149 | 5,401 | 5,639 | 5,808 | 5,983 | 175 | 3% | 5,983 | 175 | 3% |
| 4-100-83500-2310 | Hospitalization Insurance | 13,954 | 10,470 | 10,219 | 11,144 | 13,528 | 2,384 | 21% | 13,528 | 2,384 | 21% |
| 4-100-83500-2400 | Group Life Insurance | 239 | 251 | 231 | 274 | 220 | (54) | -20% | 220 | (54) | -20% |
| 4-100-83500-2500 | VRS Health Insurance Credit | 27 | 28 | 30 | 31 | 27 | (4) | -13% | 27 | (4) | -13% |
| 4-100-83500-2600 | Unemployment Insurance | 10 | 8 | 8 | 56 | 58 | 2 | 4% | 58 | 2 | 4% |
| 4-100-83500-2700 | Workers' Compensation Insurance | 24 | 29 | 29 | 30 | 31 | 1 | 3% | 16 | (14) | -47% |
| <i>Contractual Services:</i> | | | | | | | | | | | |
| 4-100-83500-3166 | Contractual Services | 589 | 661 | 493 | 700 | 700 | 0 | 0% | 700 | 0 | 0% |
| 4-100-83500-3310 | Repairs & Maintenance | 0 | 0 | 0 | 200 | 200 | 0 | 0% | 200 | 0 | 0% |
| 4-100-83500-3320 | Maintenance and Service Contracts | 185 | 100 | 100 | 500 | 500 | 0 | 0% | 500 | 0 | 0% |
| <i>Other Charges:</i> | | | | | | | | | | | |
| 4-100-83500-5210 | Postal Service | 101 | 99 | 103 | 100 | 100 | 0 | 0% | 100 | 0 | 0% |
| 4-100-83500-5230 | Telecommunications | 1 | 4 | 90 | 350 | 350 | 0 | 0% | 350 | 0 | 0% |
| 4-100-83500-5420 | Leases & Rentals | 0 | 600 | 200 | 600 | 600 | 0 | 0% | 600 | 0 | 0% |
| 4-100-83500-5510 | Mileage | 162 | 0 | 74 | 400 | 400 | 0 | 0% | 400 | 0 | 0% |
| 4-100-83500-5540 | Convention, Training, & Education | 40 | 392 | 340 | 350 | 350 | 0 | 0% | 350 | 0 | 0% |
| 4-100-83500-5675 | Extension Agents' Salaries | 87,885 | 99,270 | 94,264 | 137,472 | 140,020 | 2,548 | 2% | 140,020 | 2,548 | 2% |
| 4-100-83500-5676 | Summer 4H Associate Salary | 8,000 | 3,679 | 3,550 | 11,550 | 11,550 | 0 | 0% | 11,550 | 0 | 0% |
| 4-100-83500-5677 | Program Assistant Support Funding | 0 | 0 | 4,000 | 5,000 | 5,000 | 0 | 0% | 5,000 | 0 | 0% |
| 4-100-83500-5810 | Dues & Association Membership | 599 | 745 | 553 | 850 | 850 | 0 | 0% | 850 | 0 | 0% |
| <i>Materials and Supplies:</i> | | | | | | | | | | | |
| 4-100-83500-6001 | Office Supplies | 2,031 | 2,386 | 2,404 | 2,400 | 2,400 | 0 | 0% | 2,400 | 0 | 0% |
| 4-100-83500-6003 | Agricultural Supplies | 141 | 226 | 202 | 225 | 225 | 0 | 0% | 225 | 0 | 0% |
| 4-100-83500-6008 | Vehicle Supplies - Fuel | 0 | 335 | 303 | 350 | 350 | 0 | 0% | 350 | 0 | 0% |
| <i>Capital Outlay:</i> | | | | | | | | | | | |
| 4-100-83500-8202 | Furniture & Fixtures | 0 | | 0 | 0 | 0 | 0 | 0% | 0 | 0 | 0% |
| 4-100-83500-8206 | County Farm Upgrades | 2,500 | 20,573 | 252 | 13,000 | 1,000 | (12,000) | -92% | 1,000 | (12,000) | -92% |
| TOTAL COOPERATIVE EXTENSION SERVICE: | | 168,894 | 195,148 | 175,904 | 245,901 | 240,588 | -5,313 | -2.16% | 240,573 | -5,328 | -2.17% |

JUDGEMENTS & SETTLEMENTS: 91100

| Personnel and Benefits | |
|------------------------|-------|
| Proposed FY27 | \$ - |
| % Change from FY26 | 0.00% |

| Non-Personnel Operating Expenses | |
|----------------------------------|--------|
| Proposed FY27 | \$ 250 |
| % Change from FY26 | 0.00% |

| Executive Summary of Projected Increases | | |
|--|--|--|
| | | There are no significant changes proposed. |



County of Shenandoah, Virginia
Judgments and Settlements
Fiscal Year 2027 Proposed Budget

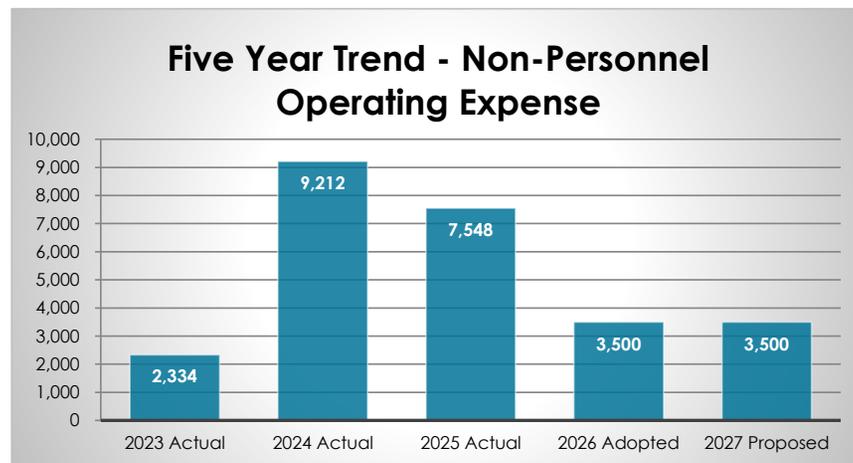
| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Actual Expenditures | FY 2026 Adopted Budget | FY 2027 Department Requests | \$ Increase (Decrease) | % Increase (Decrease) | FY 2027 Proposed Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|---|----------------------|--------------------------------|--------------------------------|--------------------------------|------------------------------|-----------------------------------|---------------------------|--------------------------|-------------------------------|---------------------------|--------------------------|
| JUDGMENTS AND SETTLEMENTS (91100): | | | | | | | | | | | |
| <i>Contractual Services:</i> | | | | | | | | | | | |
| 4-100-91100-3180 | Contractual Services | 0 | 0 | 0 | 250 | 250 | 0 | 0.00% | 250 | 0 | 0.00% |
| TOTAL JUDGMENTS AND SETTLEMENTS: | | 0 | 0 | 0 | 250 | 250 | 0 | 0.00% | 250 | 0 | 0.00% |

REVENUE REFUNDS: 92100

| Personnel and Benefits | |
|------------------------|-------|
| Proposed FY27 | \$ - |
| % Change from FY26 | 0.00% |

| Non-Personnel Operating Expenses | |
|----------------------------------|----------|
| Proposed FY27 | \$ 3,500 |
| % Change from FY26 | 0.00% |

| Executive Summary of Projected Increases | | |
|--|--|--|
| | | There are no significant changes proposed. |



County of Shenandoah, Virginia
Revenue Refunds/Suspense Accounts
Fiscal Year 2027 Proposed Budget

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Actual Expenditures | FY 2026 Adopted Budget | FY 2027 Department Requests | \$ Increase (Decrease) | % Increase (Decrease) | FY 2027 Proposed Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|---------------------------------|-------------------------------|--------------------------------|-----------------------------------|-----------------------------------|------------------------------|-----------------------------------|---------------------------|--------------------------|-------------------------------|---------------------------|--------------------------|
| REVENUE REFUNDS (92100): | | | | | | | | | | | |
| <i>Other Costs:</i> | | | | | | | | | | | |
| 4-100-92100-9203 | Refunds - Building Permits | 1,269 | 2,107 | 6,445 | 2,500 | 2,500 | 0 | 0.00% | 2,500 | 0 | 0.00% |
| 4-100-92100-9204 | Refunds - Zoning Applications | 1,065 | 0 | 1,103 | 1,000 | 1,000 | 0 | 0.00% | 1,000 | 0 | 0.00% |
| 4-100-92100-9219 | Refunds - Lease/Rent Payments | 0 | 7,105 | 0 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| TOTAL REVENUE REFUNDS: | | 2,334 | 9,212 | 7,548 | 3,500 | 3,500 | 0 | 0.00% | 3,500 | 0 | 0.00% |

TRANSFERS: 92200

| Personnel and Benefits | |
|------------------------|------------------|
| Proposed FY27 | \$ 20,000 |
| % Change from FY26 | -91.44% |

| Non-Personnel Operating Expenses | |
|----------------------------------|---------------------|
| Proposed FY27 | \$ 5,735,380 |
| % Change from FY26 | 31.73% |

| Executive Summary of Projected Increases | |
|--|---|
| | <p>This budget accounts for the general fund transfers to the contingency fund as well as the North Fork Wastewater Treatment Facility, the Landfill Fund, and the Parks & Recreation Fund to balance out the expenditures associated with each (Budgeted Expenditures less anticipated FY27 Revenue equals budgeted transfer). This budget also accounts for reserves for the Conservation Easement Authority (CEA) and Economic Development Authority (EDA). Reserves of anticipated meals and cigarette tax revenues are included, as well as discretionary County Administration contingency line items. An increase of \$300,000 is estimated in the meals tax reserve, as this will be the first full year of collection following implementation in FY 2026.</p> |



County of Shenandoah, Virginia
Transfers
Fiscal Year 2027 Proposed Budget

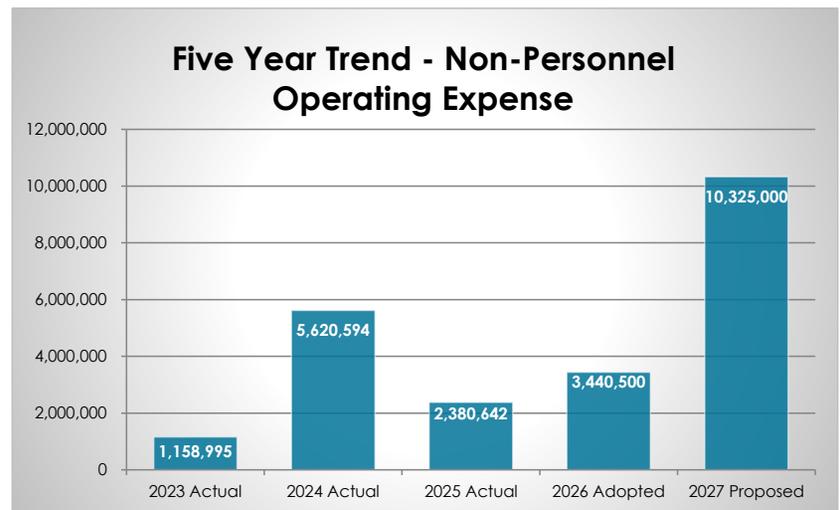
| Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Actual Expenditures | FY 2026 Adopted Budget | FY 2027 Department Requests | \$ Increase (Decrease) | % Increase (Decrease) | FY 2027 Proposed Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|---|--------------------------------|--------------------------------|--------------------------------|------------------------------|-----------------------------------|---------------------------|--------------------------|-------------------------------|---------------------------|--------------------------|
| Salaries & Wages - Market Study | 0 | 0 | 0 | 223,651 | 0 | (223,651) | -100.00% | 0 | (223,651) | -100.00% |
| Reserve for Contingencies | 0 | 7,500 | 0 | 265,000 | 265,000 | 0 | 0.00% | 265,000 | 0 | 0.00% |
| Reserve for Contingencies - Fuel | 0 | 0 | 0 | 50,000 | 50,000 | 0 | 0.00% | 50,000 | 0 | 0.00% |
| Reserve for Contingencies - Salaries | 0 | 0 | 0 | 10,000 | 20,000 | 10,000 | 100.00% | 20,000 | 10,000 | 100.00% |
| Reserve - Cigarette Tax - Public Safety Capital | 0 | 0 | 0 | 200,000 | 155,000 | (45,000) | -22.50% | 155,000 | (45,000) | -22.50% |
| Reserve for Conservation Easement Authority | 0 | 3,000 | 0 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| Reserve for IDA | 25,000 | 23,004 | 24,527 | 25,000 | 25,000 | 0 | 0.00% | 25,000 | 0 | 0.00% |
| Reserve - Meals Tax | 0 | 0 | 0 | 300,000 | 600,000 | 300,000 | 100.00% | 600,000 | 300,000 | 100.00% |
| DHCD Utility Relief Pass Through | 9,224 | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| VATI Broadband | 84,539 | 6,470,653 | 7,832,739 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| AFID Pass Through | 25,000 | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| Transfer to CEA - Rollback Taxes | 25,000 | 23,004 | 24,527 | 25,000 | 25,000 | 0 | 0.00% | 25,000 | 0 | 0.00% |
| Transfer to Law Library | 0 | 0 | 0 | 5,000 | 5,000 | 0 | 0.00% | 5,000 | 0 | 0.00% |
| Transfer to Landfill Contingency Fund (Fund 222) | 41,887 | 64,335 | 51,513 | 52,000 | 60,000 | 8,000 | 15.38% | 60,000 | 8,000 | 15.38% |
| Transfer to Parks and Recreation - Operations | 540,944 | 769,055 | 606,219 | 608,072 | 858,412 | 250,340 | 41.17% | 824,806 | 216,734 | 35.64% |
| Transfer to North Fork Wastewater Treatment Facility (Fund 501) | -5,229 | 102,892 | 0 | 383,680 | 637,735 | 254,055 | 66.22% | 637,735 | 254,055 | 66.22% |
| Transfer to Landfill Fund (Fund 503) | 1,613,906 | 1,888,307 | 2,920,048 | 2,440,293 | 2,601,580 | 161,286 | 6.61% | 3,087,840 | 647,546 | 26.54% |
| : | 2,360,270 | 9,351,750 | 11,459,573 | 4,587,696 | 5,302,726 | 715,030 | 15.59% | 5,755,380 | 1,167,684 | 25.45% |

CAPITAL OUTLAY: 94000

| | |
|------------------------|-------------|
| Personnel and Benefits | |
| Proposed FY27 | \$ - |
| % Change from FY26 | 0.00% |

| | |
|----------------------------------|----------------------|
| Non-Personnel Operating Expenses | |
| Proposed FY27 | \$ 10,325,000 |
| % Change from FY26 | 200.10% |

| | |
|--|---|
| Executive Summary of Projected Increases | |
| | <p>This budget accounts for the County's Proposed Capital Improvement projects in the General Fund for the proposed fiscal year. For proposed capital outlay expenses please see Appendix A: Minor Capital Requests and/or Appendix B: Fleet Requests and Other Operating Capital for additional details.</p> |



County of Shenandoah, Virginia
Capital Outlay
Fiscal Year 2027 Proposed Budget

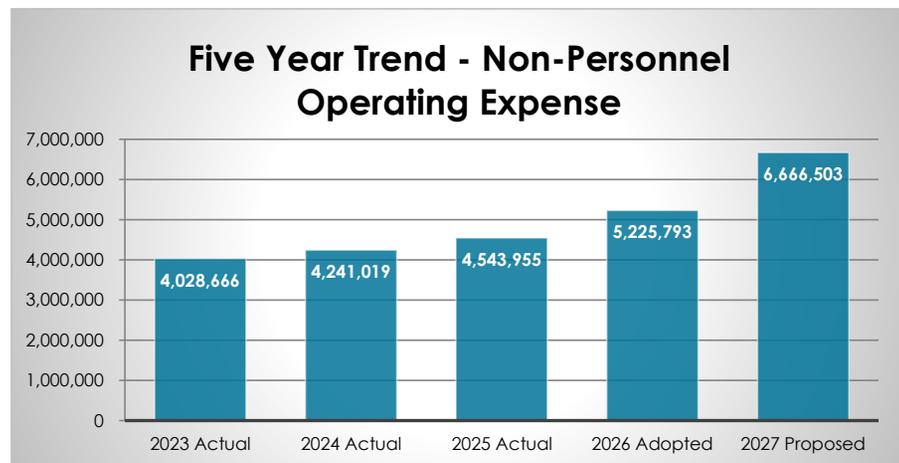
| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Actual Expenditures | FY 2026 Adopted Budget | FY 2027 Department Requests | \$ Increase (Decrease) | % Increase (Decrease) | FY 2027 Proposed Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|--------------------------------|---|-----------------------------|-----------------------------|-----------------------------|------------------------|-----------------------------|------------------------|-----------------------|-------------------------|------------------------|-----------------------|
| CAPITAL OUTLAY (94000): | | | | | | | | | | | |
| <i>Capital Outlay:</i> | | | | | | | | | | | |
| 4-100-94000-1300 | Salaries & Wages - Part-time | 0 | 0 | 15,694 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| 4-100-94000-2100 | FICA/Medicare - Employer | 0 | 0 | 1,193 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| 4-100-94000-9400 | Capital Outlay Expenditures: | 0 | 628,279 | 0 | 0 | 1,555,318 | 1,555,318 | 100.00% | 0 | 0 | 0.00% |
| 4-100-94000-9400-001 | Industrial Park Study | 0 | 0 | 90,750 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| 4-100-94000-9400-002 | Sheriff Dept Storage Building | 0 | 0 | 631,280 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| 4-100-94000-9400-004 | IT Server Room | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | 350,000 | 350,000 | 100.00% |
| 4-100-94000-9400-005 | Fire & Rescue Training Facility | 0 | 0 | 0 | 0 | 4,500,000 | 4,500,000 | 100.00% | 4,500,000 | 4,500,000 | 100.00% |
| 4-100-94000-9400-007 | Information Technology Improvements | 0 | 0 | 249,773 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| 4-100-94000-9400-008 | ECC Layer 3 Switch Replacement | 0 | 0 | 0 | 124,000 | 0 | (124,000) | -100.00% | 0 | (124,000) | -100.00% |
| 4-100-94000-9400-009 | SCSO Ballistic Rolling Shields for SCPS | 0 | 0 | 0 | 58,500 | 0 | (58,500) | -100.00% | 0 | (58,500) | -100.00% |
| 4-100-94000-9400-010 | Door Access Controls County Administration Building | 0 | 0 | 0 | 400,000 | 0 | (400,000) | -100.00% | 0 | (400,000) | -100.00% |
| 4-100-94000-9400-011 | County Administration IT recabling | 0 | 0 | 0 | 240,000 | 0 | (240,000) | -100.00% | 0 | (240,000) | -100.00% |
| 4-100-94000-9400-TBD | Library Renovation | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| 4-100-94000-8200 | Parks & Recreation Skid Steer Loader | 0 | 0 | 0 | 68,000 | 0 | (68,000) | -100.00% | 0 | (68,000) | -100.00% |
| 4-100-94000-9400-012 | ERP Replacement & Implementation Costs | 0 | 0 | 0 | 2,500,000 | 2,500,000 | 0 | 0.00% | 2,500,000 | 0 | 0.00% |
| 4-100-94000-9400-013 | Space Needs Analysis - Circuit Court | 0 | 0 | 0 | 50,000 | 0 | (50,000) | -100.00% | 0 | (50,000) | -100.00% |
| 4-100-94000-9400-014 | Circuit Court Parking Lot Security Fence | 0 | 0 | 136,975 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| 4-100-94000-9400-016 | Self Contained Breathing Apparatus (SCBAs) | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | 500,000 | 500,000 | 100.00% |
| 4-100-94000-9400-TBD | Charterhouse School Front Stair Replacement | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | 100,000 | 100,000 | 100.00% |
| 4-100-94000-9400-TBD | Charterhouse School HVAC VRF System Replacement | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | 500,000 | 500,000 | 100.00% |
| 4-100-94000-9400-TBD | Animal Shelter Stray Kennel Addition | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | 120,000 | 120,000 | 100.00% |
| 4-100-94000-9400-TBD | Server Replacement | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | 300,000 | 300,000 | 100.00% |
| 4-100-94000-9400-TBD | Network Equipment Replacement | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | 250,000 | 250,000 | 100.00% |
| 4-100-94000-8257 | Software Acquisition - Commissioner of Revenue | 0 | 185,000 | 0 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| 4-100-94000-8258 | Software Acquisition - Sheriff | 0 | 71,785 | 0 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| 4-100-94000-8260 | Door Entry & Camera System | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | 1,205,000 | 1,205,000 | 100.00% |
| TOTAL CAPITAL OUTLAY: | | 1,158,995 | 5,620,594 | 2,380,642 | 3,440,500 | 8,555,318 | 5,114,818 | 148.66% | 10,325,000 | 6,884,500 | 200.10% |

DEBT SERVICE COUNTY: FUND 209

| Personnel and Benefits | |
|------------------------|-------------|
| Proposed FY27 | \$ - |
| % Change from FY26 | 0.00% |

| Non-Personnel Operating Expenses | |
|----------------------------------|---------------------|
| Proposed FY27 | \$ 6,666,503 |
| % Change from FY26 | 27.57% |

| Executive Summary of Projected Increases | | |
|--|--|---|
| | | This budget accounts for the County's annual debt service obligations to lenders. |



**County of Shenandoah, Virginia
Debt Service - County
Fiscal Year 2027 Proposed Budget**

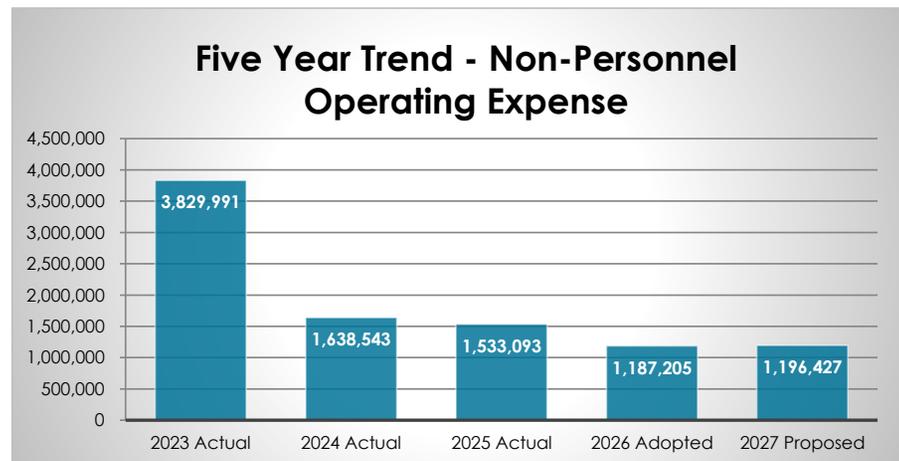
| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Actual Expenditures | FY 2026 Adopted Budget | FY 2027 Department Requests | \$ Increase (Decrease) | % Increase (Decrease) | FY 2027 Proposed Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|--|---|-----------------------------|-----------------------------|-----------------------------|------------------------|-----------------------------|------------------------|-----------------------|-------------------------|------------------------|-----------------------|
| DEBT SERVICE - COUNTY (FUND 209): | | | | | | | | | | | |
| Major Capital | | | | | | | | | | | |
| 4-209-000999-9111 | Co. Office - Series 1, 2, 4 - VRA 2011B-PRINCIPAL | 280,000 | 285,000 | 290,000 | 285,000 | 220,000 | (65,000) | -22.81% | 220,000 | (65,000) | -22.81% |
| 4-209-000999-9112 | Courthouse/HHS - VRA2009B - PRINCIPAL | 1,170,000 | 1,215,000 | 1,255,000 | 1,300,000 | 1,355,000 | 55,000 | 4.23% | 1,355,000 | 55,000 | 4.23% |
| 4-209-000999-9113 | Mt.Jackson Sewer - 2008 VRA - PRINCIPAL | 238,879 | 241,273 | 243,692 | 246,135 | 248,603 | 2,468 | 1.00% | 248,603 | 2,468 | 1.00% |
| 4-209-000999-9115 | Edinburg School VRA 2012C - PRINCIPAL | 125,000 | 130,000 | 135,000 | 135,000 | 140,000 | 5,000 | 3.70% | 140,000 | 5,000 | 3.70% |
| TBD | Library Renovation 2026 - PRINCIPAL | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| 4-209-000999-9118 | VRA 2018C - Sheriff's Office/ECC/Radio - PRINCIPAL | 350,000 | 555,000 | 585,000 | 615,000 | 650,000 | 35,000 | 5.69% | 650,000 | 35,000 | 5.69% |
| 4-209-000999-9121 | Co. Office - Series 1, 2, 4 (2011B) - INTEREST | 10,718 | 9,226 | 7,247 | 4,799 | 2,226 | (2,573) | -53.62% | 2,226 | (2,573) | -53.62% |
| 4-209-000999-9122 | Courthouse/HHS - VRA2009B - INTEREST | 314,979 | 253,327 | 189,479 | 118,592 | 40,072 | (78,520) | -66.21% | 40,072 | (78,520) | -66.21% |
| 4-209-000999-9123 | Mt.Jackson Sewer - 2008 VRA - INTEREST | 15,366 | 12,971 | 10,552 | 8,109 | 5,642 | (2,467) | -30.42% | 5,642 | (2,467) | -30.42% |
| 4-209-000999-9125 | Edinburg School VRA 2012C - INTEREST | 126,878 | 121,169 | 116,103 | 112,260 | 107,763 | (4,497) | -4.01% | 107,763 | (4,497) | -4.01% |
| TBD | Library Renovation 2026 - INTEREST | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| 4-209-000999-9128 | VRA 2018C - Sheriff's Office/ECC/Radio-Interest | 634,344 | 636,428 | 581,941 | 551,191 | 518,775 | (32,416) | -5.88% | 518,775 | (32,416) | -5.88% |
| TBD | Debt Service Reserve (to maintain FY26 budget) | 0 | 0 | 0 | 0 | 76,719 | 76,719 | 100.00% | 76,718 | 76,718 | 100.00% |
| TBD | Fire & Rescue Training Facility | 0 | 0 | 0 | 0 | 150,000 | 150,000 | 100.00% | 162,000 | 162,000 | 100.00% |
| 4-209-000999-9190 | Bond Issuance Cost | 0 | 375 | 100,919 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| TOTAL MAJOR CAPITAL DEBT: | Subtotal Major Capital Debt | 3,266,163 | 3,459,769 | 3,514,933 | 3,376,086 | 3,514,800 | 138,714 | 4.11% | 3,526,799 | 150,713 | 4.46% |
| Other Capital | | | | | | | | | | | |
| 4-209-000999-9110 | IDA - Lease Revenue Bond Series 2021 - PRINCIPAL | 552,000 | 543,000 | 550,000 | 557,000 | 564,000 | 7,000 | 1.26% | 564,000 | 7,000 | 1.26% |
| 4-209-000999-9130 | 2024 Finance Vehicles - PRINCIPAL | 0 | 0 | 124,000 | 129,000 | 135,000 | 6,000 | 4.65% | 135,000 | 6,000 | 4.65% |
| 4-209-000999-9131 | Lease Finance 2024C County & Schools CIP (FY25)-PRINCIPAL | 0 | 0 | 0 | 860,000 | 910,000 | 50,000 | 5.81% | 910,000 | 50,000 | 5.81% |
| 4-209-000999-9132 | County & Schools CIP 2025B-PRINCIPAL | 0 | 0 | 0 | 0 | 750,000 | 750,000 | 100.00% | 750,000 | 750,000 | 100.00% |
| 4-209-000999-9127 | Lease/Finance - Vehicles & Equipment | 0 | 0 | 151,866 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| 4-209-000999-9120 | IDA-Lease Revenue Bond Series 2021 - INTEREST | 58,298 | 67,696 | 60,556 | 53,324 | 45,999 | (7,325) | -13.74% | 45,999 | (7,325) | -13.74% |
| 4-209-000999-9150 | Lease Finance 2024 - vehicles and equipment (FY24)-INTEREST | 152,204 | 170,553 | 32,131 | 26,933 | 20,667 | (6,266) | -23.27% | 20,667 | (6,266) | -23.27% |
| 4-209-000999-9151 | Lease Finance 2024C County & Schools CIP (FY25)-INTEREST | 0 | 0 | 110,469 | 223,450 | 178,094 | (45,356) | -20.30% | 178,094 | (45,356) | -20.30% |
| 4-209-000999-9152 | County & Schools CIP 2025B-INTEREST | 0 | 0 | 0 | 0 | 193,981 | 193,981 | 100.00% | 193,981 | 193,981 | 100.00% |
| TBD | County & Schools Other Capital FY27-INTEREST | 0 | 0 | 0 | 0 | 300,000 | 300,000 | 100.00% | 300,000 | 300,000 | 100.00% |
| TBD | Other Loans Payable | 0 | 0 | 0 | 0 | 41,963 | 41,963 | 100.00% | 41,963 | 41,963 | 100.00% |
| TOTAL MAJOR CAPITAL DEBT: | Subtotal Major Capital Debt | 762,503 | 781,249 | 1,029,022 | 1,849,707 | 3,139,704 | 1,289,997 | 69.74% | 3,139,704 | 1,289,997 | 69.74% |
| TOTAL DEBT SERVICE - COUNTY: | | 4,028,666 | 4,241,019 | 4,543,955 | 5,225,793 | 6,654,504 | 1,428,711 | 27.34% | 6,666,503 | 2,881,420 | 55.14% |

DEBT SERVICE SCHOOLS: FUND 208

| Personnel and Benefits | |
|------------------------|-------------|
| Proposed FY27 | \$ - |
| % Change from FY26 | 0.00% |

| Non-Personnel Operating Expenses | |
|----------------------------------|---------------------|
| Proposed FY27 | \$ 1,196,427 |
| % Change from FY26 | 0.78% |

| Executive Summary of Projected Increases | | |
|--|--|--|
| | | This budget accounts for the Adopted Debt Service (payment of principal and interest) for School related debt. |



County of Shenandoah, Virginia
Debt Service - Schools
Fiscal Year 2027 Proposed Budget

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Actual Expenditures | FY 2026 Adopted Budget | FY 2027 Department Requests | \$ Increase (Decrease) | % Increase (Decrease) | FY 2027 Proposed Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|--|--|-----------------------------|-----------------------------|-----------------------------|------------------------|-----------------------------|------------------------|-----------------------|-------------------------|------------------------|-----------------------|
| <u>DEBT SERVICE - SCHOOLS (FUND 208):</u> | | | | | | | | | | | |
| <u>Major Capital</u> | | | | | | | | | | | |
| 4-208-000999-9112 | HS Gyms - Series 2002 VPSA - PRINCIPAL | 1,965,000 | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| 4-208-000999-9115 | Series 2004(B) VPSA - High Schools - PRINCIPAL | 230,949 | 234,453 | 238,122 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| 4-208-000999-9116 | QSAB - Energy Audit VRA 2010-PRINCIPAL | 480,000 | 480,000 | 485,000 | 485,000 | 485,000 | 0 | 0.00% | 485,000 | 0 | 0.00% |
| 4-208-000999-9123 | HS Gyms - Series 2002 VPSA-INTEREST | 50,108 | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| 4-208-000999-9125 | Series 2004(B) VPSA - High Schools-INTEREST | 27,050 | 16,346 | 5,477 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| 4-208-000999-9126 | QSAB - Energy Audit VRA2010-INTEREST | 394,799 | 394,799 | 394,799 | 394,799 | 394,799 | 0 | 0.00% | 394,799 | 0 | 0.00% |
| 4-208-000999-9127 | Capital Lease - Buses - PRINCIPAL | 367,378 | 217,516 | 110,409 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| 4-208-000999-9128 | Capital Lease - Buses - INTEREST | 12,007 | 4,971 | 835 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| 4-208-000999-9129 | Capital Lease - IT Equipment - PRINCIPAL | 19,881 | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| 4-208-000999-9130 | Capital Lease - IT Equipment - INTEREST | 101 | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| 4-208-000999-9131 | Capital Lease - Ameresco - PRINCIPAL | 5,410 | 149,731 | 162,491 | 175,856 | 189,849 | 13,993 | 7.96% | 189,849 | 13,993 | 7.96% |
| 4-208-000999-9132 | Capital Lease - Ameresco - INTEREST | 275,909 | 140,027 | 135,960 | 131,550 | 126,779 | (4,771) | -3.63% | 126,779 | (4,771) | -3.63% |
| 4-208-000999-9135 | VPSA 2004 B - Administration Fees | 700 | 700 | 0 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| TOTAL DEBT SERVICE - SCHOOLS: | | 3,829,991 | 1,638,543 | 1,533,093 | 1,187,205 | 1,196,427 | 9,222 | 0.78% | 1,196,427 | 9,222 | 0.78% |

County of Shenandoah, Virginia
Parks and Recreation Fund Revenues
Fiscal Year 2027 Proposed Budget

| Account Name | FY 2023 Actual Revenues | FY 2024 Actual Revenues | FY 2025 Actual Revenues | FY 2026 Adopted Budget | FY 2027 Department Requests | \$ Increase (Decrease) | % Increase (Decrease) | FY 2027 Proposed Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|--|-------------------------------|----------------------------|----------------------------|------------------------------|-----------------------------------|---------------------------|--------------------------|-------------------------------|---------------------------|--------------------------|
| <u>PARKS AND RECREATION FUND REVENUES:</u> | | | | | | | | | | |
| <u>Local Revenue Sources - Operations</u> | | | | | | | | | | |
| Lease/Rent of Property - Wagner Park | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| Sale of Vehicles/Equipment | 0 | | 0 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| Donations | 2,035 | 613 | 500 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| Grants (Local, State, Federal) | 0 | 0 | 144,882 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| Credit Balance Control Account | 0 | (12,680) | (2,684) | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| Transfer from General Fund | 540,944 | 769,055 | 606,219 | 788,072 | 858,412 | 70,339 | 8.93% | 824,806 | 36,733 | 4.66% |
| Total Local Revenue - Operations | 542,979 | 756,988 | 748,916 | 788,072 | 858,412 | 70,339 | 8.93% | 824,806 | 36,733 | 4.66% |
| <u>Program Revenues:</u> | | | | | | | | | | |
| Concessions | 4,346 | 3,508 | 6,095 | 2,000 | 10,000 | 8,000 | 400.00% | 10,138 | 8,138 | 406.90% |
| Program Sponsorships | 0 | | 0 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| Program Sponsorships - Summer KickOff | 0 | 26,925 | 24,610 | 25,000 | 20,000 | (5,000) | -20.00% | 20,000 | (5,000) | -20.00% |
| Sports | 37,405 | 72,662 | 78,282 | 40,000 | 75,000 | 35,000 | 87.50% | 75,000 | 35,000 | 87.50% |
| Events | 41,366 | 10,729 | 3,099 | 5,000 | 8,000 | 3,000 | 60.00% | 8,000 | 3,000 | 60.00% |
| Class - Instruction | 92,876 | 149,722 | 140,294 | 70,000 | 125,000 | 55,000 | 78.57% | 125,000 | 55,000 | 78.57% |
| Trips | 105,036 | 942,017 | 205,168 | 150,000 | 370,000 | 220,000 | 146.67% | 370,000 | 220,000 | 146.67% |
| Punky Riley Scholarship | 0 | 1,728 | 7,014 | 6,000 | 6,000 | 0 | 0.00% | 6,000 | 0 | 0.00% |
| Rentals | 24,044 | 24,240 | 28,450 | 15,000 | 35,000 | 20,000 | 133.33% | 35,000 | 20,000 | 133.33% |
| Tickets | 0 | 0 | 0 | 5,000 | 17,000 | 12,000 | 240.00% | 17,000 | 12,000 | 240.00% |
| Youth | 0 | 0 | 4,794 | 0 | 10,000 | 10,000 | 100.00% | 10,000 | 10,000 | 100.00% |
| Program Donations | 0 | | 0 | 2,000 | 2,000 | 0 | 0.00% | 2,000 | 0 | 0.00% |
| Miscellaneous | (9,430) | 14,938 | 5,539 | 7,000 | 7,000 | 0 | 0.00% | 7,000 | 0 | 0.00% |
| Sports Camps | 86,583 | 64,168 | 61,032 | 20,000 | 25,000 | 5,000 | 25.00% | 25,000 | 5,000 | 25.00% |
| Total Program Revenues | 382,225 | 1,310,637 | 564,377 | 347,000 | 710,000 | 363,000 | 104.61% | 710,138 | 363,138 | 104.65% |
| <u>Wellness & Activity Center Revenues:</u> | | | | | | | | | | |
| Lease/Rent of Property - Wellness & Activity Center | 0 | 33,438 | 46,685 | 42,000 | 45,000 | 3,000 | 7.14% | 52,910 | 10,910 | 25.98% |
| Facility Memberships-Wellness & Activity Center | 0 | 80,998 | 188,023 | 138,000 | 185,000 | 47,000 | 34.06% | 185,000 | 47,000 | 34.06% |
| Total Wellness & Activity Center Revenues | 0 | 114,437 | 234,708 | 180,000 | 230,000 | 50,000 | 27.78% | 237,910 | 57,910 | 32.17% |
| TOTAL PARKS AND RECREATION FUND REVENUES: | 925,204 | 2,182,062 | 1,548,001 | 1,315,072 | 1,798,412 | 483,339 | 36.75% | 1,772,854 | 457,781 | 34.81% |

County of Shenandoah, Virginia
Parks and Recreation Fund Expenditure Summary
Fiscal Year 2027 Proposed Budget

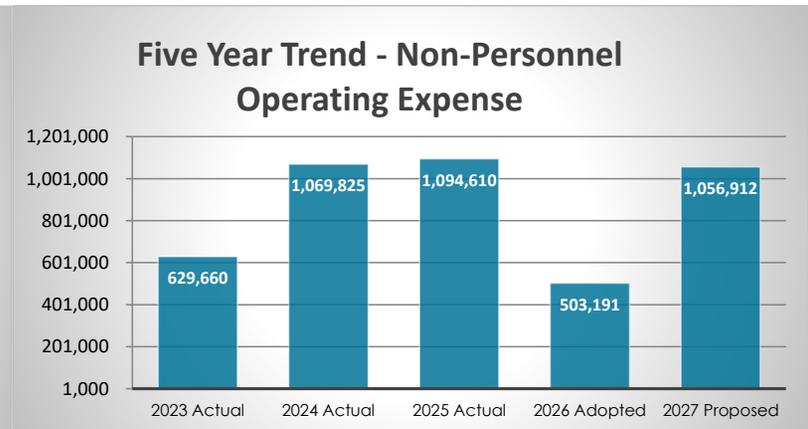
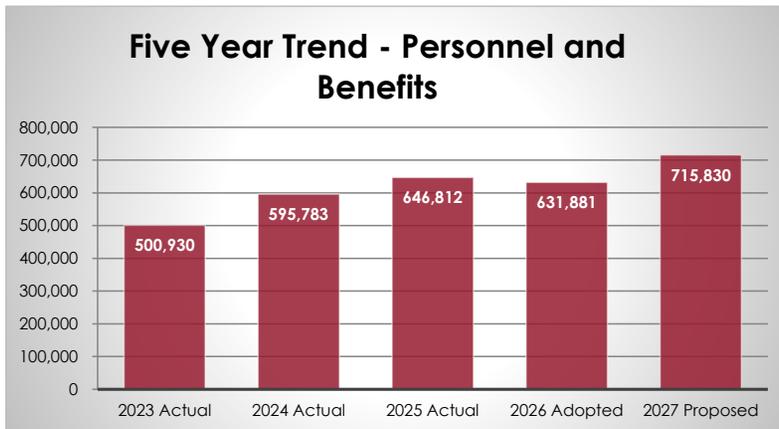
| | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Actual Expenditures | FY 2026 Adopted Budget | FY 2027 Department Requests | \$ Increase (Decrease) | % Increase (Decrease) | FY 2027 Proposed Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|--|--------------------------------|--------------------------------|--------------------------------|------------------------------|-----------------------------------|---------------------------|--------------------------|-------------------------------|---------------------------|--------------------------|
| <u>PARKS AND RECREATION FUND EXPENDITURES:</u> | | | | | | | | | | |
| <i>Parks and Recreation:</i> | | | | | | | | | | |
| Parks and Recreation Operations | 614,020 | 679,107 | 770,647 | 662,392 | 850,424 | 188,032 | 28.39% | 824,806 | 162,414 | 24.52% |
| Parks and Recreation Programs | 516,571 | 788,253 | 831,855 | 253,000 | 710,138 | 457,138 | 180.69% | 710,138 | 457,138 | 180.69% |
| Parks and Recreation Wellness & Activity Center | 0 | 198,248 | 138,969 | 219,680 | 237,850 | 18,169 | 8.27% | 237,910 | 18,229 | 8.30% |
| TOTAL PARKS AND RECREATION FUND EXPENDITURES: | 1,130,590 | 1,665,608 | 1,741,471 | 1,135,072 | 1,798,412 | 663,339 | 58.44% | 1,772,854 | 637,781 | 56.19% |

PARKS AND RECREATION 71200

| Personnel and Benefits | |
|---------------------------|-------------------|
| Proposed FY27 | \$ 715,830 |
| % Change from FY26 | 13.29% |
| Full Time Position Count: | 5 |
| Part Time Position Count: | 21 |

| Non-Personnel Operating Expenses | |
|----------------------------------|---------------------|
| Proposed FY27 | \$ 1,056,912 |
| % Change from FY26 | 110.04% |

| Executive Summary of Projected Increases | | |
|--|--|---|
| <p>There are no changes to staffing levels proposed in the FY 27 budget.</p> | | <p>The FY27 budget includes a significant increase of \$457,138 in program expenses (same increase recognized in program revenues) due to improved budgeting practices and increased programming opportunities with the acquisition of the Wellness & Activity Center. Other notable non-personnel increases include \$30,000 in <i>Account #71200-8105</i> for a used 15-person passenger van. <u>For proposed capital outlay expenses please see Appendix A: Minor Capital Requests and/or Appendix B: Fleet Requests and Other Operating Capital</u> for additional details.</p> |



County of Shenandoah, Virginia
Parks and Recreation
Fiscal Year 2027 Proposed Budget

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Actual Expenditures | FY 2026 Adopted Budget | FY 2027 Department Requests | \$ Increase (Decrease) | % Increase (Decrease) | FY 2027 Proposed Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|---|---|-----------------------------|-----------------------------|-----------------------------|------------------------|-----------------------------|------------------------|-----------------------|-------------------------|------------------------|-----------------------|
| <u>PARKS AND RECREATION (71200):</u> | | | | | | | | | | | |
| <i>Salaries & Wages:</i> | | | | | | | | | | | |
| 4-223-71200-1100 | Salaries & Wages – Regular | 275,011 | 289,086 | 308,685 | 317,947 | 338,573 | 20,626 | 6.49% | 338,573 | 20,626 | 6.49% |
| 4-223-71200-1300 | Salaries & Wages – Part-Time | 94,638 | 119,217 | 120,735 | 89,868 | 110,000 | 20,132 | 22.40% | 110,000 | 20,132 | 22.40% |
| 4-223-71200-1300 | Salaries & Wages – Part-Time INCREASED MIN WAGE | 0 | 0 | 0 | 0 | 5,000 | 5,000 | 100.00% | 1,100 | 1,100 | 100.00% |
| <i>Employee Benefits:</i> | | | | | | | | | | | |
| 4-223-71200-2100 | FICA/Medicare - Employer | 26,716 | 30,535 | 31,310 | 31,153 | 34,316 | 3,163 | 10.15% | 34,316 | 3,163 | 10.15% |
| 4-223-71200-2100 | FICA/Medicare - Employer INCREASED MIN WAGE | 0 | 0 | 0 | 0 | 383 | 383 | 100.00% | 84 | 84 | 100.00% |
| 4-223-71200-2210 | Virginia Retirement System | 31,984 | 33,621 | 36,884 | 36,469 | 38,835 | 2,366 | 6.49% | 38,835 | 2,366 | 6.49% |
| 4-223-71200-2215 | Hybrid STD/LTD Premium | 201 | 211 | 223 | 230 | 239 | 9 | 3.91% | 239 | 9 | 3.91% |
| 4-223-71200-2310 | Hospitalization Insurance | 65,872 | 68,605 | 67,019 | 73,088 | 88,675 | 15,587 | 21.33% | 88,675 | 15,587 | 21.33% |
| 4-223-71200-2400 | Group Life Insurance | 1,485 | 1,561 | 1,451 | 1,717 | 1,423 | (294) | -17.12% | 1,423 | (294) | -17.12% |
| 4-223-71200-2500 | VRS Health Insurance Credit | 165 | 173 | 185 | 191 | 170 | (21) | -10.99% | 170 | (21) | -10.99% |
| 4-223-71200-2600 | Unemployment Insurance | 160 | 186 | 121 | 350 | 373 | 23 | 6.57% | 373 | 23 | 6.57% |
| 4-223-71200-2700 | Workers' Compensation Insurance | 4,698 | 9,913 | 7,688 | 7,688 | 7,919 | 231 | 3.00% | 4,686 | (3,002) | -39.05% |
| 4-223-71200-2900 | Accrued Annual & Sick Leave Payout | 0 | 6,463 | 0 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| <i>Contractual Services:</i> | | | | | | | | | | | |
| 4-223-71200-3310 | Repairs & Maintenance | 7,174 | 292 | 1,949 | 3,000 | 3,000 | 0 | 0.00% | 3,000 | 0 | 0.00% |
| 4-100-71200-3320 | Maintenance & Service Contracts | 0 | 0 | (5,649) | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| 4-223-71200-3320 | Maintenance & Service Contracts | 6,894 | 10,766 | 7,668 | 10,000 | 8,280 | (1,720) | -17.20% | 8,280 | (1,720) | -17.20% |
| 4-223-71200-3500 | Printing | 0 | 0 | 0 | 500 | 500 | 0 | 0.00% | 500 | 0 | 0.00% |
| 4-223-71200-3600 | Advertising | 0 | 0 | 0 | 500 | 500 | 0 | 0.00% | 500 | 0 | 0.00% |
| <i>Other Charges:</i> | | | | | | | | | | | |
| 4-223-71200-5110 | Electrical Services | 3,585 | 3,431 | 4,160 | 5,450 | 5,450 | 0 | 0.00% | 5,450 | 0 | 0.00% |
| 4-223-71200-5130 | Water & Sewer | 382 | 538 | 365 | 850 | 850 | 0 | 0.00% | 850 | 0 | 0.00% |
| 4-223-71200-5210 | Postal Service | 674 | 432 | 377 | 1,000 | 1,000 | 0 | 0.00% | 1,000 | 0 | 0.00% |
| 4-223-71200-5230 | Telecommunications | 320 | 3,506 | 2,967 | 6,800 | 6,800 | 0 | 0.00% | 6,800 | 0 | 0.00% |
| 4-223-71200-5305 | Auto Insurance | 2,543 | 3,115 | 3,181 | 3,182 | 3,300 | 118 | 3.71% | 3,605 | 423 | 13.29% |
| 4-223-71200-5309 | Contractors Equipment Insurance | 103 | 106 | 106 | 109 | 109 | 0 | 0.00% | 117 | 8 | 7.34% |
| 4-223-71200-5410 | Lease/Purchase Equipment | 18,235 | 11,812 | 6,346 | 2,600 | 3,470 | 870 | 33.46% | 3,470 | 870 | 33.46% |
| 4-223-71200-5510 | Mileage | 0 | 0 | 129 | 200 | 200 | 0 | 0.00% | 200 | 0 | 0.00% |
| 4-223-71200-5530 | Food & Lodging | 2,652 | 1,679 | 557 | 3,000 | 5,300 | 2,300 | 76.67% | 4,800 | 1,800 | 60.00% |
| 4-223-71200-5540 | Convention, Training, & Education | 1,330 | 435 | 224 | 1,800 | 3,260 | 1,460 | 81.11% | 3,260 | 1,460 | 81.11% |
| 4-223-71200-5810 | Dues & Association Membership | 2,265 | 245 | 435 | 500 | 500 | 0 | 0.00% | 500 | 0 | 0.00% |

County of Shenandoah, Virginia
Parks and Recreation
Fiscal Year 2027 Proposed Budget

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Actual Expenditures | FY 2026 Adopted Budget | FY 2027 Department Requests | \$ Increase (Decrease) | % Increase (Decrease) | FY 2027 Proposed Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|---|---|-----------------------------|-----------------------------|-----------------------------|------------------------|-----------------------------|------------------------|-----------------------|-------------------------|------------------------|-----------------------|
| Materials and Supplies: | | | | | | | | | | | |
| 4-223-71200-6001 | Office Supplies | 1,569 | 2,757 | 1,620 | 1,500 | 1,500 | 0 | 0.00% | 1,500 | 0 | 0.00% |
| 4-223-71200-6003 | Agricultural Supplies | 23,141 | 29,552 | 17,844 | 37,500 | 37,500 | 0 | 0.00% | 37,500 | 0 | 0.00% |
| 4-223-71200-6005 | Laundry/Housekeeping Services | 1,118 | 1,693 | 1,932 | 2,000 | 2,000 | 0 | 0.00% | 2,000 | 0 | 0.00% |
| 4-223-71200-6007 | Repairs & Maintenance Supplies | 1,895 | 659 | 2,967 | 4,000 | 4,000 | 0 | 0.00% | 4,000 | 0 | 0.00% |
| 4-223-71200-6008 | Vehicle Supplies (Gas, Oil, Grease) | 4,967 | 4,398 | 3,207 | 6,000 | 6,000 | 0 | 0.00% | 5,000 | (1,000) | -16.67% |
| 4-223-71200-6009 | Auto Repairs & Maintenance | 1,517 | 1,416 | 760 | 5,000 | 5,000 | 0 | 0.00% | 5,000 | 0 | 0.00% |
| 4-223-71200-6011 | Uniforms and Wearing Apparel | 1,025 | 3,526 | 2,231 | 2,000 | 3,000 | 1,000 | 50.00% | 3,000 | 1,000 | 50.00% |
| 4-223-71200-6013 | Educational/Recreational Supplies | 1,009 | 0 | 89 | 1,000 | 1,000 | 0 | 0.00% | 1,000 | 0 | 0.00% |
| 4-223-71200-6014 | Operating Supplies | 40 | 48 | 0 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| Capital Outlay: | | | | | | | | | | | |
| 4-223-71200-8101 | Machinery and Equipment | 26,000 | 17,767 | 0 | 0 | 52,000 | 52,000 | 100.00% | 35,000 | 35,000 | 100.00% |
| 4-223-71200-8102 | Furniture & Fixtures (replacement) | 0 | 11,273 | 0 | 5,200 | 0 | (5,200) | -100.00% | 0 | (5,200) | -100.00% |
| 4-223-71200-8105 | Motor & Vehicle Equipment | 0 | 0 | 0 | 0 | 30,000 | 30,000 | 100.00% | 30,000 | 30,000 | 100.00% |
| 4-223-71200-8202 | Furniture & Fixtures | 415 | 10,090 | 0 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| 4-223-71200-8214 | Site Improvements | 0 | 0 | 0 | 0 | 40,000 | 40,000 | 100.00% | 40,000 | 40,000 | 100.00% |
| 4-223-71200-8215 | Rainwater Garden (NFWF Grant) | 0 | 0 | 142,882 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| 4-223-71300-8224 | Disc Golf Redesign | 4,236 | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| Subtotal - Parks and Recreation Operations | | 614,020 | 679,107 | 770,647 | 662,392 | 850,424 | 188,032 | 28.39% | 824,806 | 162,414 | 24.52% |
| Program Budget: | | | | | | | | | | | |
| Salaries & Wages: | | | | | | | | | | | |
| 4-223-71200-1300-001 | Salaries & Wages – Part-Time | 0 | 0 | 5,350 | 0 | 20,000 | 20,000 | 100.00% | 20,000 | 20,000 | 100.00% |
| 4-223-71200-1300-001 | Salaries & Wages – Part-Time <i>INCREASED MIN WAGE</i> | 0 | 0 | 0 | 0 | 100 | 100 | 100.00% | 100 | 100 | 100.00% |
| Employee Benefits: | | | | | | | | | | | |
| 4-223-71200-2100-001 | FICA | 0 | 0 | 409 | 0 | 1,530 | 1,530 | 100.00% | 1,530 | 1,530 | 100.00% |
| 4-223-71200-2100-001 | FICA <i>INCREASED MIN WAGE</i> | 0 | 0 | 0 | 0 | 8 | 8 | 100.00% | 8 | 8 | 100.00% |
| Contractual Services: | | | | | | | | | | | |
| 4-223-71200-3180-001 | Contractual Services - Enterprise | 135,050 | 189,514 | 200,809 | 50,000 | 125,000 | 75,000 | 150.00% | 125,000 | 75,000 | 150.00% |
| 4-223-71200-3500-001 | Printing | 37,592 | 38,524 | 27,765 | 15,000 | 30,000 | 15,000 | 100.00% | 30,000 | 15,000 | 100.00% |
| 4-223-71200-3600-001 | Advertising | 173 | 0 | 82 | 1,000 | 1,000 | 0 | 0.00% | 1,000 | 0 | 0.00% |
| Other Charges: | | | | | | | | | | | |
| 4-223-71200-5210-001 | Postal Service | 14,634 | 15,807 | 16,664 | 15,000 | 15,000 | 0 | 0.00% | 15,000 | 0 | 0.00% |
| 4-223-71200-5430-001 | School Rental Fees | 0 | 0 | 0 | 2,000 | 2,000 | 0 | 0.00% | 2,000 | 0 | 0.00% |
| 4-223-71200-5520-001 | Fares | 12,201 | 17,625 | 16,502 | 10,000 | 15,000 | 5,000 | 50.00% | 15,000 | 5,000 | 50.00% |
| 4-223-71200-5897-001 | Bank Service Charges | 9,626 | 28,708 | 21,861 | 5,000 | 20,000 | 15,000 | 300.00% | 20,000 | 15,000 | 300.00% |
| Materials and Supplies: | | | | | | | | | | | |

County of Shenandoah, Virginia
Parks and Recreation
Fiscal Year 2027 Proposed Budget

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Actual Expenditures | FY 2026 Adopted Budget | FY 2027 Department Requests | \$ Increase (Decrease) | % Increase (Decrease) | FY 2027 Proposed Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|---|---|-----------------------------|-----------------------------|-----------------------------|------------------------|-----------------------------|------------------------|-----------------------|-------------------------|------------------------|-----------------------|
| 4-223-71200-6001-001 | Office Supplies | 1,471 | 934 | 232 | 2,000 | 2,000 | 0 | 0.00% | 2,000 | 0 | 0.00% |
| 4-223-71200-6002-001 | Food Supplies | 0 | 0 | 271 | 2,000 | 2,000 | 0 | 0.00% | 2,000 | 0 | 0.00% |
| 4-223-71200-6011-001 | Uniforms and Wearing Apparel | 1,021 | 1,984 | 260 | 1,000 | 2,000 | 1,000 | 100.00% | 2,000 | 1,000 | 100.00% |
| 4-223-71200-6013-001 | Educational/Recreational Supplies | 19,099 | 5,909 | 4,541 | 10,000 | 10,000 | 0 | 0.00% | 10,000 | 0 | 0.00% |
| 4-223-71200-6014-001 | Other Operating Supplies - Summer Kick Off | 0 | 26,170 | 20,409 | 25,000 | 20,000 | (5,000) | -20.00% | 20,000 | (5,000) | -20.00% |
| 4-223-71200-6015-001 | Merchandise/Resale | 275,205 | 444,937 | 490,708 | 105,000 | 424,500 | 319,500 | 304.29% | 424,500 | 319,500 | 304.29% |
| Capital Outlay: | | | | | | | | | | | |
| 4-223-71200-8202-001 | Furniture & Fixtures | 0 | 0 | 0 | 0 | 10,000 | 10,000 | 100.00% | 10,000 | 10,000 | 100.00% |
| Refunds: | | | | | | | | | | | |
| 4-223-71200-9203-001 | Refunds | 10,499 | 18,140 | 25,992 | 10,000 | 10,000 | 0 | 0.00% | 10,000 | 0 | 0.00% |
| Subtotal - Parks and Recreation Programs | | 516,571 | 788,253 | 831,855 | 253,000 | 710,138 | 457,138 | 180.69% | 710,138 | 457,138 | 180.69% |
| Wellness & Activity Center Budget: | | | | | | | | | | | |
| Salaries & Wages: | | | | | | | | | | | |
| 4-223-71200-1300-002 | Salaries & Wages – Part-Time | 0 | 33,943 | 62,276 | 67,980 | 70,019 | 2,039 | 3.00% | 70,019 | 2,039 | 3.00% |
| 4-223-71200-1300-002 | Salaries & Wages – Part-Time INCREASED MIN WAGE | 0 | 0 | 0 | 0 | 350 | 350 | 100.00% | 350 | 350 | 100.00% |
| Employee Benefits: | | | | | | | | | | | |
| 4-223-71200-2100-002 | FICA | 0 | 2,269 | 4,476 | 5,200 | 5,356 | 156 | 3.00% | 5,356 | 156 | 3.00% |
| 4-223-71200-2100-002 | FICA INCREASED MIN WAGE | 0 | 0 | 0 | 0 | 27 | 27 | 100.00% | 27 | 27 | 100.00% |
| 4-223-71200-2600-002 | Unemployment Insurance | 0 | 0 | 49 | 0 | 77 | 77 | 100.00% | 77 | 77 | 100.00% |
| Contractual Services: | | | | | | | | | | | |
| 4-223-71200-3180-002 | Contractual Services | 0 | 1,711 | 0 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| 4-223-71200-3310-002 | Repairs & Maintenance | 0 | 31,702 | 995 | 15,000 | 15,000 | 0 | 0.00% | 15,000 | 0 | 0.00% |
| 4-223-71200-3320-002 | Maintenance Service Contracts | 0 | 3,423 | 9,266 | 20,000 | 20,000 | 0 | 0.00% | 20,000 | 0 | 0.00% |
| 4-223-71200-3500-002 | Printing | 0 | 225 | 0 | 2,000 | 2,000 | 0 | 0.00% | 2,000 | 0 | 0.00% |
| 4-223-71200-3600-002 | Advertising | 0 | 470 | 183 | 1,000 | 1,000 | 0 | 0.00% | 1,000 | 0 | 0.00% |
| Other Charges: | | | | | | | | | | | |
| 4-513-42800-5110-002 | Electrical Services | 0 | 8,876 | 15,668 | 21,000 | 21,000 | 0 | 0.00% | 21,000 | 0 | 0.00% |
| 4-513-42800-5120-002 | Heating Services | 0 | 3,064 | 3,257 | 1,500 | 3,500 | 2,000 | 133.33% | 3,500 | 2,000 | 133.33% |
| 4-513-42800-5130-002 | Water & Sewer | 0 | 2,934 | 3,606 | 5,000 | 5,000 | 0 | 0.00% | 5,000 | 0 | 0.00% |
| 4-223-71200-5210-002 | Postal Service | 0 | 27 | 58 | 500 | 500 | 0 | 0.00% | 500 | 0 | 0.00% |
| 4-223-71200-5230-002 | Telecommunications | 0 | 4,808 | 8,208 | 3,000 | 8,550 | 5,550 | 185.00% | 8,550 | 5,550 | 185.00% |
| 4-223-71200-5302-002 | Building Insurance | 0 | 0 | 0 | 1,020 | 1,020 | 0 | 0.00% | 1,051 | 31 | 3.00% |
| 4-223-71200-5308-002 | General Liability Insurance | 0 | 2,055 | 0 | 980 | 980 | 0 | 0.00% | 1,009 | 29 | 3.00% |
| 4-223-71200-5897-002 | Bank Service Charges | 0 | 0 | 7,544 | 12,000 | 12,000 | 0 | 0.00% | 12,000 | 0 | 0.00% |
| Materials and Supplies: | | | | | | | | | | | |
| 4-223-71200-6001-002 | Office Supplies | 0 | 10,537 | 2,224 | 3,500 | 3,500 | 0 | 0.00% | 3,500 | 0 | 0.00% |
| 4-223-71200-6003-002 | Agricultural Supplies | 0 | 1,158 | 258 | 2,000 | 2,000 | 0 | 0.00% | 2,000 | 0 | 0.00% |

County of Shenandoah, Virginia
Parks and Recreation
Fiscal Year 2027 Proposed Budget

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Actual Expenditures | FY 2026 Adopted Budget | FY 2027 Department Requests | \$ Increase (Decrease) | % Increase (Decrease) | FY 2027 Proposed Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|---|-----------------------------------|-----------------------------|-----------------------------|-----------------------------|------------------------|-----------------------------|------------------------|-----------------------|-------------------------|------------------------|-----------------------|
| 4-223-71200-6005-002 | Laundry/Housekeeping Supplies | 0 | 7,514 | 8,977 | 6,000 | 10,000 | 4,000 | 66.67% | 10,000 | 4,000 | 66.67% |
| 4-223-71200-6007-002 | Repairs & Maintenance Supplies | 0 | 10,005 | 3,518 | 10,000 | 10,000 | 0 | 0.00% | 10,000 | 0 | 0.00% |
| 4-223-71200-6011-002 | Uniforms and Wearing Apparel | 0 | 1,140 | 232 | 2,000 | 3,970 | 1,970 | 98.50% | 3,970 | 1,970 | 98.50% |
| 4-223-71200-6013-002 | Educational/Recreational Supplies | 0 | 248 | 1,299 | 3,000 | 3,000 | 0 | 0.00% | 3,000 | 0 | 0.00% |
| 4-223-71200-6014-002 | Other Operating Supplies | 0 | 1,838 | 4,251 | 3,000 | 5,000 | 2,000 | 66.67% | 5,000 | 2,000 | 66.67% |
| Capital Outlay: | | | | | | | | | | | |
| 4-223-71200-8101-002 | Machinery & Equipment Replacement | 0 | 0 | 1,500 | 30,000 | 30,000 | 0 | 0.00% | 30,000 | 0 | 0.00% |
| 4-223-71200-8202-002 | Furniture & Fixtures | 0 | 28,194 | 1,124 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| 4-223-71200-8207-002 | EDP Equipment | 0 | 42,109 | 0 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| Refunds: | | | | | | | | | | | |
| 4-223-71200-9203-002 | Refunds | 0 | 0 | 0 | 4,000 | 4,000 | 0 | 0.00% | 4,000 | 0 | 0.00% |
| Subtotal - Parks and Recreation Wellness & Activity Center | | 0 | 198,248 | 138,969 | 219,680 | 237,850 | 18,169 | 8.27% | 237,910 | 18,229 | 8.30% |
| TOTAL PARKS AND RECREATION OPERATIONS: | | 614,020 | 877,355 | 770,647 | 662,392 | 850,424 | 188,032 | 28.39% | 824,806 | 162,414 | 24.52% |
| TOTAL PARKS AND RECREATION PROGRAMS: | | 516,571 | 788,253 | 831,855 | 253,000 | 710,138 | 457,138 | 180.69% | 710,138 | 457,138 | 180.69% |
| TOTAL PARKS AND RECREATION WELLNESS & ACTIVITY CENTER: | | 0 | 0 | 138,969 | 219,680 | 237,850 | 18,169 | 8.27% | 237,910 | 18,229 | 8.30% |
| TOTAL PARKS AND RECREATION: | | 1,130,590 | 1,665,608 | 1,741,471 | 1,135,072 | 1,798,412 | 663,339 | 58.44% | 1,772,854 | 637,781 | 56.19% |

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County of Shenandoah, Virginia
 North Fork Wastewater Fund Revenues
 Fiscal Year 2027 Proposed Budget

| Account Name | FY 2023 Actual Revenues | FY 2024 Actual Revenues | FY 2025 Actual Revenues | FY 2026 Adopted Budget | FY 2027 Department Requests | \$ Increase (Decrease) | % Increase (Decrease) | FY 2027 Proposed Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|--|-------------------------------|-------------------------------|-------------------------------|------------------------------|-----------------------------------|---------------------------|--------------------------|-------------------------------|---------------------------|--------------------------|
| <u>NORTH FORK WASTEWATER FUND REVENUES:</u> | | | | | | | | | | |
| Charges for Services: | | | | | | | | | | |
| Septage Disposal Revenue | 164,185 | 160,159 | 221,203 | 190,000 | 200,000 | 10,000 | 5.26% | 200,000 | 10,000 | 5.26% |
| Total Charges for Services | 164,185 | 160,159 | 221,203 | 190,000 | 200,000 | 10,000 | 5.26% | 200,000 | 10,000 | 5.26% |
| Other Financing Sources: | | | | | | | | | | |
| Transfer from General Fund | 71,035 | 102,892 | 0 | 383,680 | 637,735 | 254,055 | 66.22% | 637,735 | 254,055 | 66.22% |
| Total Other Financing Sources | 71,035 | 102,892 | 0 | 383,680 | 637,735 | 254,055 | 66.22% | 637,735 | 254,055 | 66.22% |
| TOTAL NORTH FORK WASTEWATER FUND REVENUES: | 235,220 | 263,051 | 221,203 | 573,680 | 837,735 | 264,055 | 46.03% | 837,735 | 264,055 | 46.03% |

County of Shenandoah, Virginia
 North Fork Wastewater Fund Expenditure Summary
 Fiscal Year 2027 Proposed Budget

NORTH FORK WASTEWATER FUND EXPENDITURES:

North Fork Wastewater Treatment Plant

TOTAL NORTH FORK WASTEWATER FUND EXPENDITURES:

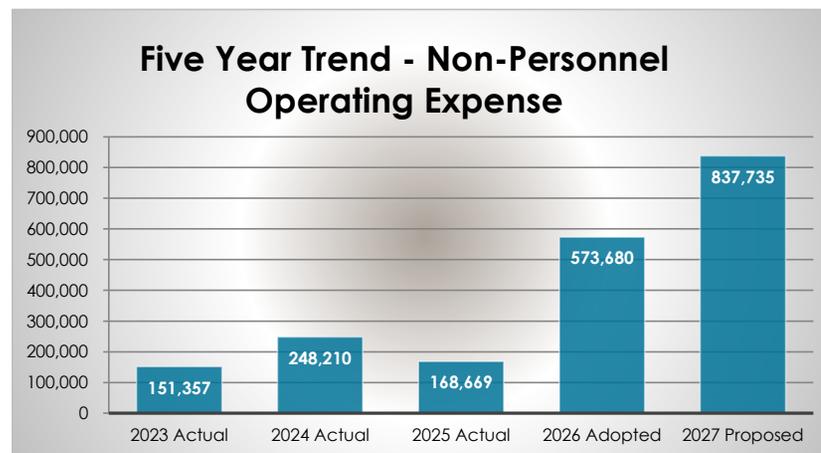
| | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Actual Expenditures | FY 2026 Adopted Budget | FY 2027 Department Requests | \$ Increase (Decrease) | % Increase (Decrease) | FY 2027 Proposed Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|---|-----------------------------|-----------------------------|-----------------------------|------------------------|-----------------------------|------------------------|-----------------------|-------------------------|------------------------|-----------------------|
| North Fork Wastewater Treatment Plant | 151,357 | 248,210 | 168,669 | 573,680 | 837,735 | 264,055 | 46.03% | 837,735 | 264,055 | 46.03% |
| TOTAL NORTH FORK WASTEWATER FUND EXPENDITURES: | 151,357 | 248,210 | 168,669 | 573,680 | 837,735 | 264,055 | 46.03% | 837,735 | 264,055 | 46.03% |

NORTH FORK WWTP 42700

| Personnel and Benefits | |
|------------------------|-------------|
| Proposed FY27 | \$ - |
| % Change from FY26 | 0.00% |

| Non-Personnel Operating Expenses | |
|----------------------------------|-------------------|
| Proposed FY27 | \$ 837,735 |
| % Change from FY26 | 46.03% |

| Executive Summary of Projected Increases | |
|--|---|
| <p>The North Fork Wastewater Treatment Plant was acquired by Shenandoah County following the closure of the Aileen manufacturing facility. The plant currently treats wastewater generated by leachate from the county landfill, septage from county septic tanks, sludge from the two sanitary districts and some municipal sewage from business in the area of Landfill Rd. The plant is operated using contracted labor on a part time basis supplemented by maintenance from Stoney Creek Sanitary District.</p> | <p><i>Account #42700-3320</i> has been increased by \$20,000 due to a recently revised contract. The FY 27 budget includes the second of a multi year project to remove 30+ years of accumulated solids within the digester of the plant. This will necessitate contracted labor and equipment to remove, dewater, and transfer solids to the landfill.</p> |



County of Shenandoah, Virginia
North Fork Wastewater Treatment Facility
Fiscal Year 2027 Proposed Budget

| Account Number | Account Name | FY2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Actual Expenditures | FY 2026 Adopted Budget | FY 2027 Department Requests | \$ Increase (Decrease) | % Increase (Decrease) | FY 2027 Proposed Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|--|--|----------------------------|-----------------------------|-----------------------------|------------------------|-----------------------------|------------------------|-----------------------|-------------------------|------------------------|-----------------------|
| <u>NORTH FORK WASTEWATER TREATMENT PLANT (42700):</u> | | | | | | | | | | | |
| <i>Contractual Services:</i> | | | | | | | | | | | |
| 4-501-42700-3140 | Contractual Services - Sludge Press Effort | 3,450 | 16,940 | 0 | 10,000 | 7,500 | (2,500) | -25.00% | 7,500 | (2,500) | -25.00% |
| 4-501-42700-3141 | Contractual Services - Engineering | 0 | 16,800 | 0 | 10,000 | 7,500 | (2,500) | -25.00% | 7,500 | (2,500) | -25.00% |
| 4-501-42700-3310 | Maintenance & Repairs | 12,445 | 6,722 | 19,748 | 40,000 | 40,000 | 0 | 0.00% | 40,000 | 0 | 0.00% |
| 4-501-42700-3320 | Maintenance & Service Contracts | 50,864 | 66,552 | 58,342 | 70,000 | 90,000 | 20,000 | 28.57% | 90,000 | 20,000 | 28.57% |
| 4-501-42700-3500 | Printing | 0 | 374 | 0 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| 4-501-42700-3600 | Advertising | 0 | 0 | 1,041 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| <i>Other Charges:</i> | | | | | | | | | | | |
| 4-501-42700-5110 | Electrical Service | 43,868 | 58,041 | 36,103 | 45,000 | 45,000 | 0 | 0.00% | 45,000 | 0 | 0.00% |
| 4-501-42700-5210 | Postage | 50 | 50 | 79 | 200 | 200 | 0 | 0.00% | 200 | 0 | 0.00% |
| 4-501-42700-5230 | Telecommunications | 2,731 | 3,610 | 3,370 | 3,350 | 4,000 | 650 | 19.40% | 4,000 | 650 | 19.40% |
| 4-501-42700-5810 | Dues & Association Memberships | 0 | 50 | 0 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| 4-501-42700-5853 | DEQ Permits | 3,985 | 4,180 | 4,408 | 4,000 | 4,500 | 500 | 12.50% | 4,500 | 500 | 12.50% |
| <i>Materials and Supplies:</i> | | | | | | | | | | | |
| 4-501-42700-6001 | Office Supplies | 720 | 812 | 537 | 1,000 | 1,000 | 0 | 0.00% | 1,000 | 0 | 0.00% |
| 4-501-42700-6007 | Repairs and Maintenance Supplies | 5,477 | 54,288 | 16,326 | 30,000 | 30,000 | 0 | 0.00% | 30,000 | 0 | 0.00% |
| 4-501-42700-6008 | Fuel | 304 | 90 | 568 | 400 | 400 | 0 | 0.00% | 400 | 0 | 0.00% |
| 4-501-42700-6014 | Operating Supplies | 18,576 | 10,815 | 19,259 | 25,000 | 25,000 | 0 | 0.00% | 25,000 | 0 | 0.00% |
| <i>Capital Outlay:</i> | | | | | | | | | | | |
| 4-501-42700-8104 | Sludge Removal Project | 0 | 0 | 0 | 334,730 | 582,635 | 247,905 | 74.06% | 582,635 | 247,905 | 74.06% |
| 4-501-42700-8999 | Depreciation Expense | 8,888 | 8,888 | 8,888 | 0 | 0 | 0 | 100.00% | 0 | 0 | 100.00% |
| TOTAL NORTH FORK WASTEWATER TREATMENT PLANT: | | 151,357 | 248,210 | 168,669 | 573,680 | 837,735 | 264,055 | 46.03% | 837,735 | 264,055 | 46.03% |

County of Shenandoah, Virginia
Landfill Fund Revenues
Fiscal Year 2027 Proposed Budget

| Account Name | FY 2023 Actual Revenues | FY 2024 Actual Revenues | FY 2025 Actual Revenues | FY 2026 Adopted Budget | FY 2027 Department Requests | \$ Increase (Decrease) | % Increase (Decrease) | FY 2027 Proposed Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|---|-------------------------------|----------------------------|----------------------------|------------------------------|-----------------------------------|---------------------------|--------------------------|-------------------------------|---------------------------|--------------------------|
| LANDFILL FUND REVENUES: | | | | | | | | | | |
| Charges for Services: | | | | | | | | | | |
| Solid Waste Collection Charges | 1,718,823 | 1,703,186 | 1,518,849 | 1,800,000 | 1,800,000 | 0 | 0.00% | 1,800,000 | 0 | 0.00% |
| Total Charges for Services | 1,718,823 | 1,703,186 | 1,518,849 | 1,800,000 | 1,800,000 | 0 | 0.00% | 1,800,000 | 0 | 0.00% |
| Revenue from the Use of Money & Property: | | | | | | | | | | |
| Miscellaneous Income | 22,639 | 18,703 | 227,261 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| Total Revenue from the Use of Money & Property | 22,639 | 18,703 | 227,261 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| Other Financing Sources: | | | | | | | | | | |
| Capital Lease Financing Proceeds | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| Proceeds from Indebtedness | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| Transfer from General Fund | 1,613,906 | 1,888,307 | 2,920,048 | 2,440,293 | 2,601,580 | 161,286 | 6.61% | 3,087,840 | 647,546 | 26.54% |
| Total Other Financing Sources | 1,613,906 | 1,888,307 | 2,920,048 | 2,440,293 | 2,601,580 | 161,286 | 6.61% | 3,087,840 | 647,546 | 26.54% |
| TOTAL LANDFILL FUND REVENUES: | 3,355,368 | 3,610,196 | 4,666,158 | 4,240,293 | 4,401,580 | 161,286 | 3.80% | 4,887,840 | 647,546 | 15.27% |

County of Shenandoah, Virginia
 Landfill Fund Expenditure Summary
 Fiscal Year 2027 Proposed Budget

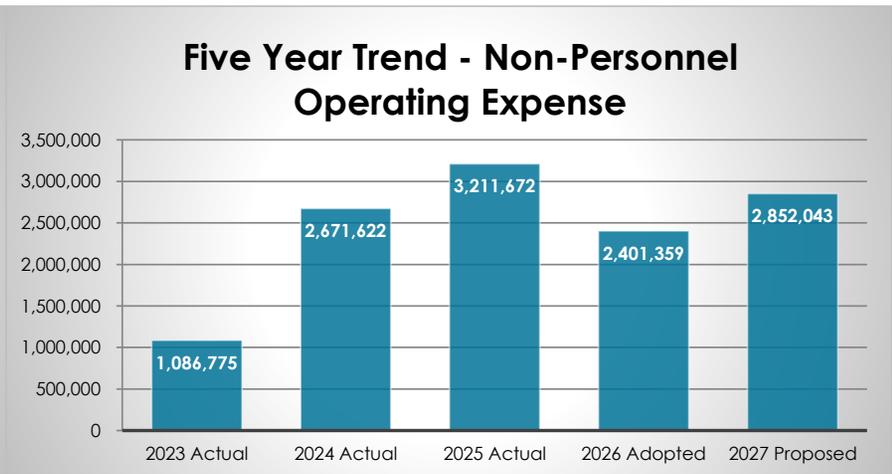
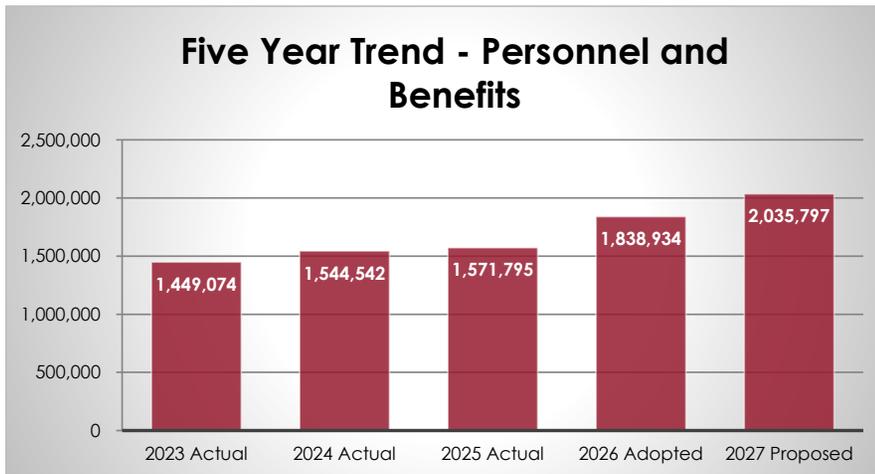
| | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Actual Expenditures | FY 2026 Adopted Budget | FY 2027 Department Requests | \$ Increase (Decrease) | % Increase (Decrease) | FY 2027 Proposed Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|--|--------------------------------|--------------------------------|--------------------------------|------------------------------|-----------------------------------|---------------------------|--------------------------|-------------------------------|---------------------------|--------------------------|
| <u>LANDFILL FUND EXPENDITURES:</u> | | | | | | | | | | |
| <i>Solid Waste Management:</i> | | | | | | | | | | |
| Refuse Collection & Disposal | 2,535,849 | 4,216,164 | 4,783,467 | 4,240,293 | 4,401,580 | 161,286 | 3.80% | 4,887,840 | 647,546 | 15.27% |
| TOTAL LANDFILL FUND EXPENDITURES: | 2,535,849 | 4,216,164 | 4,783,467 | 4,240,293 | 4,401,580 | 161,286 | 3.80% | 4,887,840 | 647,546 | 15.27% |

REFUSE COLLECTION & DISPOSAL 42300

| Personnel and Benefits | |
|---------------------------|---------------------|
| Proposed FY27 | \$ 2,035,797 |
| % Change from FY26 | 10.71% |
| Full Time Position Count: | 19 |
| Part Time Position Count: | 20 |

| Non-Personnel Operating Expenses | |
|----------------------------------|---------------------|
| Proposed FY27 | \$ 2,852,043 |
| % Change from FY26 | 18.77% |

| Executive Summary of Projected Increases | | |
|---|--|--|
| <p>Refuse Collection & Disposal has 19 full time employees and multiple part-time employees (convenience site workers).</p> | | <p><i>Account #42300-3140</i> has been increased by \$10,000 due to the increased cost to ship recyclables. <i>Acct# 42300-3310</i> has been increased by \$8,525 due to aging equipment with expired warranties requiring repairs. <i>Account #42300-5870</i> has increased \$4,000 to accommodate the Hazardous Waste Disposal Event (started in FY26). <i>Account #42300-8201</i> increased by \$455,000 for the replacement of an aging 2002 track loader. <u>For all other proposed capital outlay expenses please see Appendix A: Minor Capital Requests and/or Appendix B: Fleet Requests and Other Operating Capital for additional details.</u></p> |



County of Shenandoah
Refuse Collection and Disposal
Fiscal Year 2027 Proposed Budget

| Account Number | Account Name | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 | FY 2027 | \$ Increase (Decrease) | % Increase (Decrease) | FY 2027 | \$ Increase (Decrease) | % Increase (Decrease) |
|--|---|----------------|----------------|----------------|----------------|------------------------|---------------------------|--------------------------|--------------------|---------------------------|--------------------------|
| | | Expenditures | Expenditures | Expenditures | Adopted Budget | Department Requests | | | Proposed Budget | | |
| REFUSE COLLECTION & DISPOSAL (42300): | | | | | | | | | | | |
| <i>Salaries & Wages:</i> | | | | | | | | | | | |
| 4-503-42300-1100 | Salaries & Wages – Regular | 844,756 | 865,671 | 858,961 | 1,070,916 | 1,116,475 | 45,559 | 4.25% | 1,116,475 | 45,559 | 4.25% |
| 4-503-42300-1200 | Salaries & Wages – Overtime | 8,278 | 13,966 | 22,172 | 12,922 | 12,922 | 0 | 0.00% | 12,922 | 0 | 0.00% |
| 4-503-42300-1300 | Salaries & Wages – Part-Time | 250,437 | 277,499 | 283,723 | 289,785 | 313,479 | 23,694 | 8.18% | 313,479 | 23,694 | 8.18% |
| 4-503-42300-1300 | Salaries & Wages – Part-Time INCREASED MIN WAGE | 0 | 0 | 0 | 0 | 1,567 | 1,567 | 100.00% | 1,567 | 1,567 | 100.00% |
| 4-503-42300-1700 | Stipend for Services | 1,500 | 2,000 | 2,000 | 3,000 | 3,000 | 0 | 0.00% | 3,000 | 0 | 0.00% |
| <i>Employee Benefits:</i> | | | | | | | | | | | |
| 4-503-42300-2100 | FICA/Medicare - Employer | 82,027 | 86,197 | 92,277 | 101,871 | 110,382 | 8,511 | 8.35% | 110,382 | 8,511 | 8.35% |
| 4-503-42300-2100 | FICA/Medicare - Employer INCREASED MIN WAGE | 0 | 0 | 0 | 0 | 120 | 120 | 100.00% | 120 | 120 | 100.00% |
| 4-503-42300-2210 | Virginia Retirement System | 97,731 | 104,646 | 112,516 | 118,017 | 128,061 | 10,044 | 8.51% | 128,061 | 10,044 | 8.51% |
| 4-503-42300-2215 | Hybrid STD/LTD Premium | 2,064 | 2,007 | 2,094 | 2,442 | 2,807 | 365 | 14.95% | 2,807 | 365 | 14.95% |
| 4-503-42300-2310 | Hospitalization Insurance | 178,914 | 196,088 | 185,626 | 197,517 | 309,622 | 112,105 | 56.76% | 309,622 | 112,105 | 56.76% |
| 4-503-42300-2311 | Health Savings Account Contribution | 0 | 0 | 2,250 | 3,000 | 1,500 | (1,500) | -50.00% | 1,500 | (1,500) | -50.00% |
| 4-503-42300-2400 | Group Life Insurance | 4,071 | (859) | 4,411 | 5,557 | 4,691 | (866) | -15.58% | 4,691 | (866) | -15.58% |
| 4-503-42300-2500 | VRS Health insurance Credit | 471 | 520 | 537 | 618 | 560 | (58) | -9.39% | 560 | (58) | -9.39% |
| 4-503-42300-2600 | Unemployment Insurance | 417 | 416 | 339 | 1,132 | 1,229 | 97 | 8.57% | 1,229 | 97 | 8.57% |
| 4-503-42300-2700 | Workers' Compensation Insurance | 27,631 | 36,229 | 32,157 | 32,157 | 33,122 | 965 | 3.00% | 29,382 | (2,775) | -8.63% |
| 4-503-42300-2810 | Safety Apperel Allowance | 1,050 | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| 4-503-42300-2900 | Accrued Annual Sick Leave | 2,500 | 5,944 | 13,625 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| 4-503-42300-2950 | GASB 68 Adjustment Expense | -52,773 | (45,782) | (40,892) | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| <i>Contractual Services:</i> | | | | | | | | | | | |
| 4-503-42300-3140 | Professional Services (Containers) | 74,699 | 102,443 | 126,758 | 135,000 | 145,000 | 10,000 | 7.41% | 145,000 | 10,000 | 7.41% |
| 4-503-42300-3165 | Contractual Services (Compactor) | 53,058 | 60,393 | 53,218 | 70,560 | 70,560 | 0 | 0.00% | 70,560 | 0 | 0.00% |
| 4-503-42300-3180 | Professional Services-Engineering | 174,235 | 314,318 | 182,259 | 400,000 | 400,000 | 0 | 0.00% | 400,000 | 0 | 0.00% |
| 4-503-42300-3310 | Repairs and Maintenance | 139,807 | 70,496 | 121,434 | 85,250 | 93,775 | 8,525 | 10.00% | 93,775 | 8,525 | 10.00% |
| 4-503-42300-3320 | Maintenance & Service Contracts | 12,543 | 16,949 | 17,422 | 17,000 | 19,550 | 2,550 | 15.00% | 19,550 | 2,550 | 15.00% |
| 4-503-42300-3500 | Printing and Binding | 3,768 | 590 | 308 | 1,500 | 1,500 | 0 | 0.00% | 1,500 | 0 | 0.00% |
| 4-503-42300-3600 | Advertising | 0 | 0 | 0 | 500 | 500 | 0 | 0.00% | 500 | 0 | 0.00% |
| <i>Other Charges:</i> | | | | | | | | | | | |
| 4-503-42300-5110 | Electrical Services | 33,555 | 35,351 | 34,616 | 35,000 | 35,000 | 0 | 0.00% | 35,000 | 0 | 0.00% |
| 4-503-42300-5120 | Heating Services | 5,473 | 4,472 | 3,139 | 7,500 | 7,500 | 0 | 0.00% | 7,500 | 0 | 0.00% |
| 4-503-42300-5130 | Water & Sewer | 0 | 0 | 0 | 2,250 | 2,250 | 0 | 0.00% | 2,250 | 0 | 0.00% |
| 4-503-42300-5210 | Postal Services | 1,067 | 1,089 | 1,281 | 900 | 1,100 | 200 | 22.22% | 1,100 | 200 | 22.22% |
| 4-503-42300-5230 | Telecommunications | 9,905 | 9,278 | 8,537 | 10,000 | 10,000 | 0 | 0.00% | 10,000 | 0 | 0.00% |
| 4-503-42300-5305 | Auto Insurance | 13,065 | 12,289 | 13,500 | 13,872 | 15,855 | 1,983 | 14.29% | 15,855 | 1,983 | 14.29% |
| 4-503-42300-5309 | Inland Marine/Contractors Equip. Insurance | 7,178 | 7,566 | 7,758 | 7,915 | 9,777 | 1,862 | 23.52% | 9,777 | 1,862 | 23.52% |
| 4-503-42300-5410 | Lease/Purchase Equipment | 3,170 | 5,495 | 19,394 | 10,000 | 11,500 | 1,500 | 15.00% | 11,500 | 1,500 | 15.00% |

**County of Shenandoah
Refuse Collection and Disposal
Fiscal Year 2027 Proposed Budget**

| Account Number | Account Name | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 | FY 2027 | \$ Increase (Decrease) | % Increase (Decrease) | FY 2027 | \$ Increase (Decrease) | % Increase (Decrease) |
|------------------------------------|--|----------------|----------------|----------------|----------------|------------------------|---------------------------|--------------------------|--------------------|---------------------------|--------------------------|
| | | Expenditures | Expenditures | Expenditures | Adopted Budget | Department Requests | | | Proposed Budget | | |
| 4-503-42300-5510 | Travel - Mileage | 0 | 0 | 0 | 50 | 50 | 0 | 0.00% | 50 | 0 | 0.00% |
| 4-503-42300-5530 | Food & Lodging | 32 | 0 | 0 | 150 | 150 | 0 | 0.00% | 150 | 0 | 0.00% |
| 4-503-42300-5540 | Convention Training & Education | 885 | 605 | 490 | 1,600 | 1,600 | 0 | 0.00% | 1,600 | 0 | 0.00% |
| 4-503-42300-5810 | Dues & Association Memberships | 445 | 435 | 216 | 450 | 450 | 0 | 0.00% | 450 | 0 | 0.00% |
| 4-503-42300-5853 | DEQ Permits | 10,726 | 31,162 | 12,519 | 30,000 | 30,000 | 0 | 0.00% | 30,000 | 0 | 0.00% |
| 4-503-42300-5870 | Hazardous Material Collection | 9,129 | 10,478 | 32,480 | 17,000 | 21,000 | 4,000 | 23.53% | 21,000 | 4,000 | 23.53% |
| 4-503-42300-5897 | Credit Card Fees | 0 | 249 | 564 | 600 | 600 | 0 | 0.00% | 600 | 0 | 0.00% |
| Materials and Supplies: | | | | | | | | | | | |
| 4-503-42300-6001 | Office Supplies | 7,043 | 5,114 | 4,192 | 6,500 | 6,500 | 0 | 0.00% | 6,500 | 0 | 0.00% |
| 4-503-42300-6003 | Agricultural Supplies | 3,164 | 2,053 | 1,283 | 3,500 | 3,500 | 0 | 0.00% | 3,500 | 0 | 0.00% |
| 4-503-42300-6005 | Laundry/Housekeeping Supplies | 1,214 | 649 | 1,142 | 1,200 | 1,200 | 0 | 0.00% | 1,200 | 0 | 0.00% |
| 4-503-42300-6007 | Repairs & Maintenance Supplies | 17,304 | 13,015 | 12,954 | 15,000 | 15,000 | 0 | 0.00% | 15,000 | 0 | 0.00% |
| 4-503-42300-6008 | Vehicles Supplies (Gas) | 202,812 | 159,356 | 126,050 | 175,000 | 175,000 | 0 | 0.00% | 175,000 | 0 | 0.00% |
| 4-503-42300-6009 | Auto Repairs & Maintenance | 87,640 | 107,932 | 98,041 | 100,000 | 100,000 | 0 | 0.00% | 100,000 | 0 | 0.00% |
| 4-503-42300-6011 | Uniforms & Wearing Apparel | 19,523 | 26,685 | 28,675 | 30,000 | 30,000 | 0 | 0.00% | 30,000 | 0 | 0.00% |
| 4-503-42300-6014 | Operating Supplies | 102,670 | 53,375 | 77,641 | 90,000 | 90,000 | 0 | 0.00% | 90,000 | 0 | 0.00% |
| Payment to Joint Operations | | | | | | | | | | | |
| 4-503-42300-7006 | Regional Tire Shredder Payment | 43,378 | 42,526 | 26,936 | 40,000 | 40,000 | 0 | 0.00% | 40,000 | 0 | 0.00% |
| Capital Outlay: | | | | | | | | | | | |
| 4-503-42300-8201 | Machinery & Equipment | 0 | 0 | 5 | 35,000 | 0 | (35,000) | -100.00% | 490,000 | 455,000 | 1300.00% |
| 4-503-42300-8213 | Refuse Containers | -25,172 | 23,109 | (23,109) | 30,000 | 30,000 | 0 | 0.00% | 30,000 | 0 | 0.00% |
| 4-503-42300-8214 | Site Improvements | 0 | (39,690) | (33,306) | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| 4-503-42300-8214-002 | Convenience Site Improvements | 0 | 0 | 33,306 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| 4-503-42300-8214-003 | Maintenance Building Improvements | 0 | 0 | 0 | 0 | 28,000 | 28,000 | 100.00% | 28,000 | 28,000 | 100.00% |
| 4-503-42300-8245 | Chemical Wash | 0 | 0 | 0 | 65,000 | 0 | (65,000) | -100.00% | 0 | (65,000) | -100.00% |
| 4-503-42500-8888 | Landfill Closure Expense | 0 | 646,429 | 769,114 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| 4-503-42500-8999 | Depreciation Expense | 0 | 896,940 | 962,674 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| Other Uses of Funds: | | | | | | | | | | | |
| 4-503-42300-9110 | Debt Service-Principal | 1,344 | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| 4-503-42300-9112 | Debt Service-Leachate Line-Principal | 0 | 0 | 93,187 | 76,682 | 77,489 | 807 | 1.05% | 77,489 | 807 | 1.05% |
| 4-503-42300-9113 | Debt Service-Phase 4 Landfill Cell-Principal | 0 | 0 | 0 | 200,000 | 210,000 | 10,000 | 5.00% | 210,000 | 10,000 | 5.00% |
| 4-503-42300-9114 | Landfill Renovation 2024C - Principal | 0 | 0 | 0 | 235,000 | 250,000 | 15,000 | 6.38% | 250,000 | 15,000 | 6.38% |
| 4-503-42300-9120 | Debt Service-Interest | 11,019 | 5,634 | 1,153 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| 4-503-42300-9121 | Debt Service - Interest - Capital Lease | 7,511 | 0 | 1,530 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| 4-503-42300-9122 | Debt Service-Leachate Line-Interest | 6,929 | 6,147 | 5,356 | 4,558 | 3,750 | (808) | -17.73% | 3,750 | (808) | -17.73% |
| 4-503-42300-9123 | Debt Service-Phase 4 Landfill Cell-Interest | 47,660 | 38,691 | 98,568 | 65,088 | 54,581 | (10,507) | -16.14% | 54,581 | (10,507) | -16.14% |
| 4-503-42300-9124 | Landfill Renovation 2024C - Interest | 0 | 0 | 139,787 | 381,734 | 369,306 | (12,428) | -3.26% | 369,306 | (12,428) | -3.26% |
| 4-503-42300-9190 | Bond Issuance Costs | 0 | 0 | 150,599 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |

County of Shenandoah
 Refuse Collection and Disposal
 Fiscal Year 2027 Proposed Budget

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Actual Expenditures | FY 2026 Adopted Budget | FY 2027 Department Requests | \$ Increase (Decrease) | % Increase (Decrease) | FY 2027 Proposed Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|--|--------------|-----------------------------|-----------------------------|-----------------------------|------------------------|-----------------------------|------------------------|-----------------------|-------------------------|------------------------|-----------------------|
| TOTAL REFUSE COLLECTION: | | 2,535,849 | 4,216,164 | 4,783,467 | 4,240,293 | 4,401,580 | 161,286 | 3.80% | 4,887,840 | 647,546 | 15.27% |
| OPERATIONAL ONLY (LESS CAPITAL + DEBT): | | 2,486,558 | 2,638,903 | 2,584,602 | 3,147,231 | 3,378,454 | 231,223 | 7.35% | 3,374,714 | 227,483 | 7.23% |

**County of Shenandoah, Virginia
Stoney Creek Sanitary Districts Revenues
Fiscal Year 2027 Proposed Budget**

| Account Name | FY 2023 Actual Revenues | FY 2024 Actual Revenues | FY 2025 Actual Revenues | FY 2026 Adopted Budget | FY 2027 Department Requests | \$ Increase (Decrease) | % Increase (Decrease) | FY 2027 Proposed Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|--|-------------------------------|-------------------------------|-------------------------------|------------------------------|-----------------------------------|---------------------------|--------------------------|-------------------------------|---------------------------|--------------------------|
| <u>STONEY CREEK SANITARY DISTRICT REVENUES:</u> | | | | | | | | | | |
| Water Revenues | 476,021 | 488,637 | 568,737 | 520,000 | 686,614 | 166,614 | 32.04% | 546,000 | 26,000 | 5.00% |
| Sewer Revenues | 647,114 | 666,732 | 776,261 | 780,000 | 1,029,921 | 249,921 | 32.04% | 819,000 | 39,000 | 5.00% |
| Ad Valorem Taxes | 508,733 | 516,681 | 524,154 | 590,000 | 530,000 | (60,000) | -10.17% | 530,000 | (60,000) | -10.17% |
| Late Charges | 12,341 | 22,506 | 15,097 | 16,316 | 16,750 | 434 | 2.66% | 16,750 | 434 | 2.66% |
| Connection Fees | 237,110 | 240,000 | 355,520 | 125,000 | 125,000 | 0 | 0.00% | 125,000 | 0 | 0.00% |
| Penalties | 10,448 | 3,568 | 4,861 | 3,500 | 4,250 | 750 | 21.43% | 4,250 | 750 | 21.43% |
| Interest | 1,408 | 2,784 | 3,019 | 40,000 | 40,000 | 0 | 0.00% | 40,000 | 0 | 0.00% |
| Equipment and Labor Income | 15,136 | 52,463 | 65,013 | 15,389 | 50,000 | 34,611 | 224.90% | 50,000 | 34,611 | 224.90% |
| Other Income | 28,553 | 48,810 | 41,719 | 0 | 32,750 | 32,750 | 100.00% | 32,750 | 32,750 | 100.00% |
| Reserves | 0 | 0 | 0 | 590,884 | 79,626 | (511,258) | -86.52% | 430,611 | (160,273) | -27.12% |
| | 1,936,865 | 2,042,181 | 2,354,381 | 2,681,089 | 2,594,911 | (86,178) | -3.21% | 2,594,361 | (86,728) | -3.23% |
| STONEY CREEK SANITARY DISTRICT REVENUES: | | | | | | | | | | |
| | 1,936,865 | 2,042,181 | 2,354,381 | 2,681,089 | 2,594,911 | (86,178) | -3.21% | 2,594,361 | (86,728) | -3.23% |

County of Shenandoah, Virginia
 Stoney Creek Sanitary District Expenditures
 Fiscal Year 2027 Proposed Budget

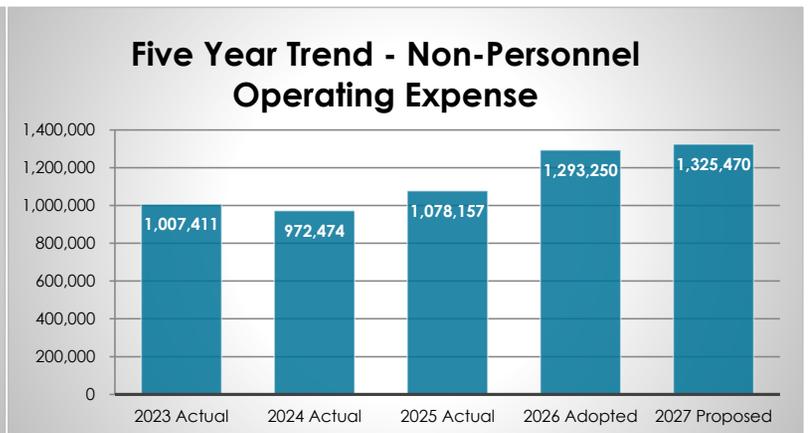
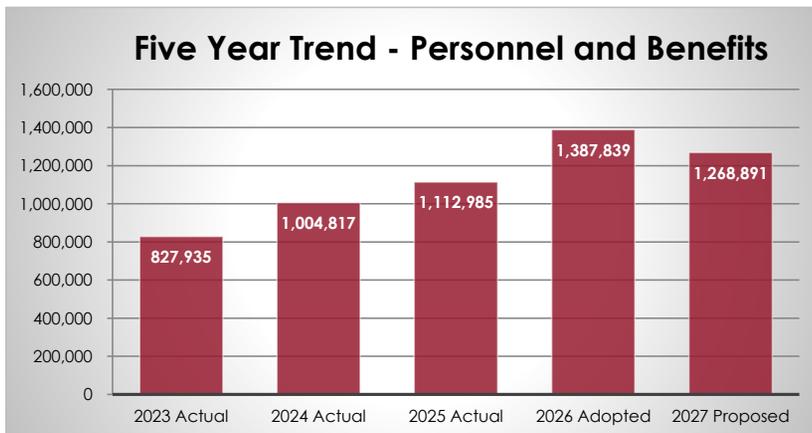
| | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Actual Expenditures | FY 2026 Adopted Budget | FY 2027 Department Requests | \$ Increase (Decrease) | % Increase (Decrease) | FY 2027 Proposed Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|--|-----------------------------------|-----------------------------------|-----------------------------------|------------------------------|-----------------------------------|---------------------------|--------------------------|-------------------------------|---------------------------|--------------------------|
| <u>STONEY CREEK SANITARY DISTRICT EXPENDITURES:</u> | | | | | | | | | | |
| Stoney Creek Sanitary District - Water | 690,862 | 741,646 | 801,896 | 962,593 | 1,019,852 | 57,259 | 5.95% | 1,019,352 | 56,759 | 5.90% |
| Stoney Creek Sanitary District - Sewer | 1,144,484 | 1,235,644 | 1,389,246 | 1,718,496 | 1,575,059 | (143,437) | -8.35% | 1,575,009 | (143,487) | -8.35% |
| STONEY CREEK SANITARY DISTRICT EXPENDITURES: | 1,835,346 | 1,977,290 | 2,191,142 | 2,681,089 | 2,594,911 | (86,178) | -3.21% | 2,594,361 | (86,728) | -3.23% |

Stoney Creek SD 42800

| Personnel and Benefits | |
|---------------------------|---------------------|
| Proposed FY27 | \$ 1,268,891 |
| % Change from FY25 | -8.57% |
| Full Time Position Count: | 18 |
| Part Time Position Count: | 0 |

| Non-Personnel Operating Expenses | |
|----------------------------------|---------------------|
| Proposed FY27 | \$ 1,325,470 |
| % Change from FY25 | 2.49% |

| Executive Summary of Projected Increases | | |
|--|--|--|
| <p>Stoney Creek Sanitary District has 18 full time employees (including shared administrative staff with the Toms Brook Maurertown Sanitary District).</p> | | <p>There are some non-personnel operating expenditures influenced by inflation including electrical, audit, telecommunications, chemicals, and supplies in both the water and sewer operations categories. Additionally, the issuance of a new DEQ permit requires additional lab testing to remain in compliance. There are also some increases and decreases across line items resulting as a shift of budgeting based upon actual spending. Capital expenditures include the continuation of the relocation of water meters from customer homes to appropriate locations accessible by staff, the purchase of a skid steer, and a generator to ensure service continuity in emergency situations; miscellaneous upgrades to the water distribution and sewer collection systems. The relining of sewer mains and recoating of manholes remaining an annual and ongoing capital expenditure. <u>For proposed capital outlay expenses please see Appendix A: Minor Capital Requests and/or Appendix B: Fleet Requests and Other Operating Capital for additional details.</u></p> |



County of Shenandoah, Virginia
Stoney Creek Sanitary District
Fiscal Year 2027 Proposed Budget

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Actual Expenditures | FY 2026 Adopted Budget | FY 2027 Department Requests | \$ Increase (Decrease) | % Increase (Decrease) | FY 2027 Proposed Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|--|---|-----------------------------|-----------------------------|-----------------------------|------------------------|-----------------------------|------------------------|-----------------------|-------------------------|------------------------|-----------------------|
| STONEY CREEK SANITARY DISTRICT (FUND 513): | | | | | | | | | | | |
| Stoney Creek Sanitary District - Water (42800-001): | | | | | | | | | | | |
| <i>Salaries & Wages:</i> | | | | | | | | | | | |
| 4-513-42800-1100-001 | Salaries & Wages – Regular- Water | 265,421 | 295,377 | 313,849 | 386,107 | 339,869 | (46,238) | -11.98% | 339,869 | (46,238) | -11.98% |
| 4-513-42800-1200-001 | Salaries & Wages – Overtime-Water | 697 | 284 | 1,852 | 4,000 | 4,000 | 0 | 0.00% | 4,000 | 0 | 0.00% |
| <i>Employee Benefits:</i> | | | | | | | | | | | |
| 4-513-42800-2100-001 | FICA/Medicare - Employer - Water | 20,936 | 23,156 | 24,315 | 29,842 | 26,307 | (3,535) | -11.85% | 26,307 | (3,535) | -11.85% |
| 4-513-42800-2200-001 | VRS - Water | 21,013 | 168 | 41,164 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| 4-513-42800-2210-001 | Virginia Retirement System - Water | 9,181 | 34,408 | 0 | 44,287 | 38,984 | (5,303) | -11.97% | 38,984 | (5,303) | -11.97% |
| 4-513-42800-2215-001 | Hybrid STD/LTS Premium - Water | 569 | 781 | 886 | 945 | 1,063 | 118 | 12.49% | 1,063 | 118 | 12.49% |
| 4-513-42800-2310-001 | Hospitalization Insurance - Water | 53,856 | 60,134 | 61,553 | 79,667 | 87,446 | 7,779 | 9.76% | 87,446 | 7,779 | 9.76% |
| 4-513-42800-2311-001 | Health Savings Account Contribution | 0 | 240 | 0 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| 4-513-42800-2400-001 | Group Life Insurance - Water | 1,402 | 1,605 | 1,470 | 2,085 | 1,429 | (656) | -31.46% | 1,429 | (656) | -31.46% |
| 4-513-42800-2500-001 | VRS Health Insurance Credit - Water | 156 | 178 | 188 | 232 | 171 | (61) | -26.29% | 171 | (61) | -26.29% |
| 4-513-42800-2600-001 | Unemployment Insurance - Water | 66 | 50 | 46 | 425 | 375 | (50) | -11.76% | 375 | (50) | -11.76% |
| 4-513-42800-2700-001 | Workers' Compensation Insurance - Water | 896 | 0 | 0 | 4,498 | 4,633 | 135 | 3.00% | 4,633 | 135 | 3.00% |
| 4-513-42800-2810-001 | Safety Apparel Allowance - Water | 678 | 0 | 374 | 360 | 880 | 520 | 144.44% | 880 | 520 | 144.44% |
| 4-513-42800-2900-001 | Accrued Annual & Sick Leave - Water | -20,544 | 2,066 | (3,934) | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| 4-513-42800-2950-001 | GASB 68 Adjustment Expense | -26,695 | (31,987) | (16,568) | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| 4-513-42800-2951-001 | OPEB Adjustment Expense - Water | 0 | 0 | 11,864 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| 4-513-42800-2999-001 | OPEB Health Insurance ARC Adjust | -2,405 | 15,880 | 0 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| <i>Contractual Services:</i> | | | | | | | | | | | |
| 4-513-42800-3110-001 | Professional Health Services - Water | 0 | 0 | 0 | 100 | 100 | 0 | 0.00% | 100 | 0 | 0.00% |
| 4-513-42800-3120-001 | Professional Services - Audit - Water | 3,829 | 4,561 | 4,720 | 4,745 | 4,745 | 0 | 0.00% | 4,745 | 0 | 0.00% |
| 4-513-42800-3140-001 | Professional Services - Engineering - Water | 0 | 0 | 0 | 10,000 | 10,000 | 0 | 0.00% | 10,000 | 0 | 0.00% |
| 4-513-42800-3150-001 | Legal Fees - Water | 3,764 | 6,462 | 2,877 | 6,000 | 6,000 | 0 | 0.00% | 6,000 | 0 | 0.00% |
| 4-513-42800-3180-001 | Contractual Services - Lab Fees - Water | 2,873 | 2,881 | 3,853 | 3,500 | 9,000 | 5,500 | 157.14% | 9,000 | 5,500 | 157.14% |
| 4-513-42800-3310-001 | Repairs & Maintenance - Water | 4,052 | 15,643 | 7,347 | 25,000 | 20,000 | (5,000) | -20.00% | 20,000 | (5,000) | -20.00% |
| 4-513-42800-3320-001 | Maintenance and Service Contract - Water | 59,585 | 50,213 | 48,945 | 40,000 | 50,000 | 10,000 | 25.00% | 50,000 | 10,000 | 25.00% |
| 4-513-42800-3500-001 | Printing & Binding - Water | 1,938 | 1,563 | 1,820 | 6,000 | 4,000 | (2,000) | -33.33% | 4,000 | (2,000) | -33.33% |
| 4-513-42800-3600-001 | Advertising - Water | 488 | 360 | 1,588 | 500 | 500 | 0 | 0.00% | 500 | 0 | 0.00% |
| <i>Other Charges:</i> | | | | | | | | | | | |
| 4-513-42800-5110-001 | Electrical Services - Water | 36,665 | 42,475 | 35,959 | 43,000 | 43,000 | 0 | 0.00% | 43,000 | 0 | 0.00% |
| 4-513-42800-5120-001 | Heating Services - Water | 1,111 | 25 | 38 | 1,100 | 700 | (400) | -36.36% | 700 | (400) | -36.36% |
| 4-513-42800-5210-001 | Postal Service - Water | 1,747 | 2,103 | 2,571 | 4,000 | 3,500 | (500) | -12.50% | 3,500 | (500) | -12.50% |
| 4-513-42800-5230-001 | Telecommunications - Water | 4,467 | 5,276 | 6,083 | 6,000 | 6,000 | 0 | 0.00% | 6,000 | 0 | 0.00% |
| 4-513-42800-5308-001 | General Liability Insurance - Water | 1,847 | 16,183 | 16,886 | 17,000 | 18,000 | 1,000 | 5.88% | 17,500 | 500 | 2.94% |
| 4-513-42800-5510-001 | Mileage - Water | 299 | 52 | 125 | 300 | 250 | (50) | -16.67% | 250 | (50) | -16.67% |
| 4-513-42800-5530-001 | Food & Lodging - Water | 687 | 221 | 2,218 | 2,000 | 2,000 | 0 | 0.00% | 2,000 | 0 | 0.00% |
| 4-513-42800-5540-001 | Convention, Training, & Education - Water | 1,100 | 1,404 | 2,622 | 2,500 | 2,500 | 0 | 0.00% | 2,500 | 0 | 0.00% |
| 4-513-42800-5810-001 | Dues & Association Membership - Water | 6,066 | 4,382 | 6,106 | 6,000 | 6,000 | 0 | 0.00% | 6,000 | 0 | 0.00% |

County of Shenandoah, Virginia
Stoney Creek Sanitary District
Fiscal Year 2027 Proposed Budget

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Actual Expenditures | FY 2026 Adopted Budget | FY 2027 Department Requests | \$ Increase (Decrease) | % Increase (Decrease) | FY 2027 Proposed Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|--|---|-----------------------------|-----------------------------|-----------------------------|------------------------|-----------------------------|------------------------|-----------------------|-------------------------|------------------------|-----------------------|
| 4-513-42800-5897-001 | Service Charge - Water | 250 | 320 | 449 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| Materials and Supplies: | | | | | | | | | | | |
| 4-513-42800-6001-001 | Office Supplies - Water | 1,609 | 856 | 1,144 | 2,000 | 2,000 | 0 | 0.00% | 2,000 | 0 | 0.00% |
| 4-513-42800-6005-001 | Housekeeping/Laundry - Water | 0 | 26 | 0 | 100 | 50 | (50) | -50.00% | 50 | (50) | -50.00% |
| 4-513-42800-6007-001 | Repairs & Maintenance - Water | 36,378 | 8,032 | 4,628 | 8,000 | 8,000 | 0 | 0.00% | 8,000 | 0 | 0.00% |
| 4-513-42800-6008-001 | Vehicles Supplies (Gas) - Water | 9,057 | 5,796 | 7,907 | 9,000 | 10,500 | 1,500 | 16.67% | 10,500 | 1,500 | 16.67% |
| 4-513-42800-6009-001 | Auto Repairs & Maintenance - Water | 4,095 | 5,513 | 9,035 | 5,500 | 11,000 | 5,500 | 100.00% | 11,000 | 5,500 | 100.00% |
| 4-513-42800-6011-001 | Uniforms - Water | 4,509 | 4,013 | 3,940 | 4,750 | 4,750 | 0 | 0.00% | 4,750 | 0 | 0.00% |
| 4-513-42800-6012-001 | Subscriptions - Water | 46 | 54 | 112 | 50 | 100 | 50 | 100.00% | 100 | 50 | 100.00% |
| 4-513-42800-6014-001 | Operating Supplies - Water | 46,449 | 92,344 | 86,264 | 90,000 | 93,000 | 3,000 | 3.33% | 93,000 | 3,000 | 3.33% |
| 4-513-42800-6061-001 | Equipment/Machinery Repairs/Maintenance - Water | 77,018 | 14,910 | 8,823 | 20,000 | 20,000 | 0 | 0.00% | 20,000 | 0 | 0.00% |
| Capital Outlay: | | | | | | | | | | | |
| 4-513-42800-8102-001 | Machinery & Equipment - Water | 0 | 0 | 0 | 0 | 78,000 | 78,000 | 100.00% | 78,000 | 78,000 | 100.00% |
| 4-513-42800-8105-001 | Motor Vehicle - Water | 20,794 | 0 | 0 | 18,000 | 0 | (18,000) | -100.00% | 0 | (18,000) | -100.00% |
| 4-513-42800-8207-001 | EDP Equipment - New | 0 | 0 | 0 | 0 | 1,000 | 1,000 | 100.00% | 1,000 | 1,000 | 100.00% |
| 4-513-42800-8211-001 | Treatment and Lab Equipment | 0 | 0 | 45,441 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| 4-513-42800-8212-001 | Distribute/Collect Mains - Water | 0 | 0 | 0 | 0 | 25,000 | 25,000 | 100.00% | 25,000 | 25,000 | 100.00% |
| 4-513-42800-8223-001 | Relocate Customer Meters | 0 | 0 | 0 | 50,000 | 50,000 | 0 | 0.00% | 50,000 | 0 | 0.00% |
| Other Uses of Funds: | | | | | | | | | | | |
| 4-513-42800-9160 | Warrants Issues | 0 | 0 | 969 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| 4-513-42800-9999-001 | Depreciation Expense - Water | 34,913 | 53,637 | 52,367 | 0 | 0 | 0 | 100.00% | 0 | 0 | 0.00% |
| 4-513-42800-9998-001 | Reserve for Contingencies | 0 | 0 | 0 | 25,000 | 25,000 | 0 | 0.00% | 25,000 | 0 | 0.00% |
| TOTAL STONEY CREEK SANITARY DISTRICT (WATER): | | 690,862 | 741,646 | 801,896 | 962,593 | 1,019,852 | 57,259 | 5.95% | 1,019,352 | 56,759 | 5.90% |
| Stoney Creek Sanitary District - Sewer (42800-002): | | | | | | | | | | | |
| Salaries & Wages: | | | | | | | | | | | |
| 4-513-42800-1100-002 | Salaries & Wages – Regular - Sewer | 398,131 | 439,142 | 470,590 | 579,160 | 509,802 | (69,358) | -11.98% | 509,802 | (69,358) | -11.98% |
| 4-513-42800-1200-002 | Salaries & Wages – Overtime-Sewer | 1,045 | 427 | 2,782 | 6,000 | 6,000 | 0 | 0.00% | 6,000 | 0 | 0.00% |
| 4-513-42800-1700-002 | Stipend for Services - Sewer | 10,000 | 12,000 | 12,000 | 12,000 | 12,000 | 0 | 0.00% | 12,000 | 0 | 0.00% |
| Employee Benefits: | | | | | | | | | | | |
| 4-513-42800-2100-002 | FICA/Medicare - Employer - Sewer | 29,388 | 32,457 | 34,833 | 44,762 | 39,001 | (5,761) | -12.87% | 39,001 | (5,761) | -12.87% |
| 4-513-42800-2200-002 | VRS - Sewer | 33,374 | 251 | 0 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| 4-513-42800-2210-002 | Virginia Retirement System - Sewer | 13,772 | 50,098 | 59,638 | 66,430 | 58,476 | (7,954) | -11.97% | 58,476 | (7,954) | -11.97% |
| 4-513-42800-2215-002 | Hybrid STD/LTD Premium - Sewer | 963 | 1,149 | 1,329 | 1,415 | 1,595 | 180 | 12.72% | 1,595 | 180 | 12.72% |
| 4-513-42800-2310-002 | Hospitalization Insurance - Sewer | 81,525 | 85,324 | 97,009 | 119,500 | 131,168 | 11,668 | 9.76% | 131,168 | 11,668 | 9.76% |
| 4-513-42800-2311-002 | Health Savings Account Contribution | 0 | 360 | 0 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| 4-513-42800-2400-002 | Group Life Insurance - Sewer | 2,027 | 1,993 | 2,205 | 3,128 | 2,142 | (986) | -31.52% | 2,142 | (986) | -31.52% |
| 4-513-42800-2500-002 | VRS Health Insurance Credit - Sewer | 234 | 260 | 282 | 348 | 256 | (92) | -26.44% | 256 | (92) | -26.44% |

**County of Shenandoah, Virginia
Stoney Creek Sanitary District
Fiscal Year 2027 Proposed Budget**

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Actual Expenditures | FY 2026 Adopted Budget | FY 2027 Department Requests | \$ Increase (Decrease) | % Increase (Decrease) | FY 2027 Proposed Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|--------------------------------|---|-----------------------------|-----------------------------|-----------------------------|------------------------|-----------------------------|------------------------|-----------------------|-------------------------|------------------------|-----------------------|
| 4-513-42800-2600-002 | Unemployment Insurance - Sewer | 99 | 76 | 69 | 638 | 563 | (75) | -11.76% | 563 | (75) | -11.76% |
| 4-513-42800-2700-002 | Workers' Compensation Insurance - Sewer | 1,343 | 0 | 0 | 1,370 | 1,411 | 41 | 3.00% | 1,411 | 41 | 3.00% |
| 4-513-42800-2810-002 | Safety Apparel Allowance - Sewer | 1,017 | 0 | 561 | 640 | 1,320 | 680 | 106.25% | 1,320 | 680 | 106.25% |
| 4-513-42800-2900-002 | Accrued Annual & Sick Leave - Sewer | -28,933 | 3,098 | 1,684 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| 4-513-42800-2950-002 | GASB 68 Adjustment Expense | -37,863 | (47,980) | (24,851) | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| 4-513-42800-2999-002 | OPEB Health Insurance ARC Adjust | -3,412 | 23,821 | 17,797 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| Contractual Services: | | | | | | | | | | | |
| 4-513-42800-3110-002 | Professional Health Services - Sewer | 0 | 0 | 0 | 75 | 75 | 0 | 0.00% | 75 | 0 | 0.00% |
| 4-513-42800-3120-002 | Professional Services - Audit - Sewer | 5,744 | 6,842 | 7,330 | 7,120 | 7,500 | 380 | 5.34% | 7,500 | 380 | 5.34% |
| 4-513-42800-3140-002 | Professional Services - Engineering - Sewer | 25,948 | 34,352 | 33,799 | 40,000 | 40,000 | 0 | 0.00% | 40,000 | 0 | 0.00% |
| 4-513-42800-3150-002 | Legal Fees - Sewer | 5,195 | 9,693 | 4,315 | 7,500 | 7,500 | 0 | 0.00% | 7,500 | 0 | 0.00% |
| 4-513-42800-3180-002 | Lab Fees - Sewer | 31,061 | 33,672 | 33,722 | 38,000 | 36,000 | (2,000) | -5.26% | 36,000 | (2,000) | -5.26% |
| 4-513-42800-3310-002 | Repairs & Maintenance - Sewer | 8,913 | 21,798 | 2,736 | 15,000 | 15,000 | 0 | 0.00% | 15,000 | 0 | 0.00% |
| 4-513-42800-3314-002 | Maintenance - Sludge Disposal - Sewer | 50,209 | 43,260 | 35,777 | 35,000 | 35,000 | 0 | 0.00% | 35,000 | 0 | 0.00% |
| 4-513-42800-3320-002 | Maintenance and Service Contract - Sewer | 47,072 | 20,056 | 34,822 | 25,000 | 35,000 | 10,000 | 40.00% | 35,000 | 10,000 | 40.00% |
| 4-513-42800-3500-002 | Printing & Binding - Sewer | 2,906 | 2,345 | 2,730 | 5,000 | 4,000 | (1,000) | -20.00% | 4,000 | (1,000) | -20.00% |
| 4-513-42800-3600-002 | Advertising - Sewer | 0 | 539 | 1,079 | 1,000 | 1,000 | 0 | 0.00% | 1,000 | 0 | 0.00% |
| Other Charges: | | | | | | | | | | | |
| 4-513-42800-5110-002 | Electrical Services - Sewer | 48,352 | 57,082 | 60,597 | 50,000 | 57,000 | 7,000 | 14.00% | 57,000 | 7,000 | 14.00% |
| 4-513-42800-5120-002 | Heating Services - Sewer | 1,667 | 37 | 58 | 500 | 300 | (200) | -40.00% | 300 | (200) | -40.00% |
| 4-513-42800-5210-002 | Postal Service - Sewer | 2,620 | 3,175 | 3,856 | 5,000 | 4,500 | (500) | -10.00% | 4,500 | (500) | -10.00% |
| 4-513-42800-5230-002 | Telecommunications - Sewer | 8,500 | 8,567 | 10,140 | 9,000 | 9,500 | 500 | 5.56% | 9,500 | 500 | 5.56% |
| 4-513-42800-5308-002 | General Liability Insurance - Sewer | 2,771 | 24,274 | 25,328 | 25,000 | 26,250 | 1,250 | 5.00% | 26,200 | 1,200 | 4.80% |
| 4-513-42800-5510-002 | Mileage - Sewer | 448 | 77 | 187 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| 4-513-42800-5530-002 | Food & Lodging - Sewer | 1,031 | 331 | 154 | 750 | 750 | 0 | 0.00% | 750 | 0 | 0.00% |
| 4-513-42800-5540-002 | Convention, Training, & Education - Sewer | 1,886 | 2,105 | 3,079 | 4,000 | 4,000 | 0 | 0.00% | 4,000 | 0 | 0.00% |
| 4-513-42800-5810-002 | Dues & Association Membership - Sewer | 8,027 | 8,577 | 10,564 | 8,000 | 11,000 | 3,000 | 37.50% | 11,000 | 3,000 | 37.50% |
| 4-513-42800-5897-002 | Service Charge - Sewer | 222 | 14,050 | 51 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| Materials and Supplies: | | | | | | | | | | | |
| 4-513-42800-6001-002 | Office Supplies - Sewer | 2,414 | 1,235 | 1,716 | 3,500 | 2,000 | (1,500) | -42.86% | 2,000 | (1,500) | -42.86% |
| 4-513-42800-6005-002 | Housekeeping/Laundry - Sewer | 0 | 39 | 0 | 100 | 50 | (50) | -50.00% | 50 | (50) | -50.00% |
| 4-513-42800-6007-002 | Repairs & Maintenance - Sewer | 24,766 | 2,339 | 4,217 | 3,000 | 4,000 | 1,000 | 33.33% | 4,000 | 1,000 | 33.33% |
| 4-513-42800-6008-002 | Vehicles Supplies (Gas) - Sewer | 13,585 | 8,694 | 10,720 | 14,000 | 15,000 | 1,000 | 7.14% | 15,000 | 1,000 | 7.14% |
| 4-513-42800-6009-002 | Auto Repairs & Maintenance - Sewer | 5,427 | 8,450 | 13,803 | 10,000 | 13,000 | 3,000 | 30.00% | 13,000 | 3,000 | 30.00% |
| 4-513-42800-6011-002 | Uniforms - Sewer | 6,763 | 6,020 | 5,910 | 7,500 | 7,500 | 0 | 0.00% | 7,500 | 0 | 0.00% |
| 4-513-42800-6012-002 | Subscriptions - Sewer | 69 | 81 | 395 | 60 | 400 | 340 | 566.67% | 400 | 340 | 566.67% |
| 4-513-42800-6013-002 | Educational & Recreational Supplies - Sewer | 0 | 0 | 195 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| 4-513-42800-6014-002 | Operating Supplies - Sewer | 57,758 | 73,927 | 99,720 | 72,000 | 100,000 | 28,000 | 38.89% | 100,000 | 28,000 | 38.89% |
| 4-513-42800-6061-002 | Equipment/Machinery Repairs/Maintenance - Sewer | 25,242 | 41,074 | 12,002 | 20,000 | 35,000 | 15,000 | 75.00% | 35,000 | 15,000 | 75.00% |
| Capital Outlay: | | | | | | | | | | | |
| 4-513-42800-8102-002 | Machinery & Equipment - Sewer | 0 | 0 | 0 | 0 | 42,000 | 42,000 | 100.00% | 42,000 | 42,000 | 100.00% |

County of Shenandoah, Virginia
 Stoney Creek Sanitary District
 Fiscal Year 2027 Proposed Budget

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Actual Expenditures | FY 2026 Adopted Budget | FY 2027 Department Requests | \$ Increase (Decrease) | % Increase (Decrease) | FY 2027 Proposed Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|--|---|-----------------------------|-----------------------------|-----------------------------|------------------------|-----------------------------|------------------------|-----------------------|-------------------------|------------------------|-----------------------|
| 4-513-42800-8105-002 | Motor Vehicle - Sewer | 31,192 | 0 | 0 | 27,000 | 0 | (27,000) | -100.00% | 0 | (27,000) | -100.00% |
| 4-513-42800-8207-002 | EDP Equipment - Sewer | 0 | 0 | 0 | 0 | 2,000 | 2,000 | 100.00% | 2,000 | 2,000 | 100.00% |
| 4-513-42800-8212-002 | Power Product/Electric Pump Equipment - Sewer | 0 | | 0 | 50,000 | 50,000 | 0 | 0.00% | 50,000 | 0 | 0.00% |
| 4-513-42800-8212-002 | Distribute/Collect Mains - Sewer | 0 | 9,900 | 0 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| 4-513-42800-8214-002 | Recoat Manholes | 58,625 | 0 | 81,883 | 125,000 | 98,000 | (27,000) | -21.60% | 98,000 | (27,000) | -21.60% |
| 4-513-42800-8215-002 | Recoat WWTP Tanks | 0 | 0 | 0 | 125,000 | 0 | (125,000) | -100.00% | 0 | (125,000) | -100.00% |
| 4-513-42800-8217-002 | CIP - Pipelining - Sewer | 0 | 0 | 13,460 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| 4-513-42800-8222-002 | Reline Sewer Pipes | 0 | 0 | 0 | 100,000 | 98,000 | (2,000) | -2.00% | 98,000 | (2,000) | -2.00% |
| <i>Other Uses of Funds:</i> | | | | | | | | | | | |
| 4-513-42800-9998-002 | Reserve for Contingencies | 0 | 0 | 0 | 50,000 | 50,000 | 0 | 0.00% | 50,000 | 0 | 0.00% |
| 4-513-42800-9999-002 | Depreciation Expense - Sewer | 163,362 | 190,575 | 198,976 | 0 | 0 | 0 | 100.00% | 0 | 0 | 100.00% |
| TOTAL STONEY CREEK SANITARY DISTRICT (SEWER): | | 1,144,484 | 1,235,644 | 1,389,246 | 1,718,496 | 1,575,059 | (143,437) | -8.35% | 1,575,009 | (143,487) | -8.35% |
| TOTAL STONEY CREEK SANITARY DISTRICT: | | 1,835,346 | 1,977,290 | 2,191,142 | 2,681,089 | 2,594,911 | (86,178) | -3.21% | 2,594,361 | (86,728) | -3.23% |

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County of Shenandoah, Virginia
Toms Brook-Maurertown Sanitary District Revenues
Fiscal Year 2027 Proposed Budget

| Account Name | FY 2023 Actual Revenues | FY 2024 Actual Revenue | FY 2025 Actual Revenues | FY 2026 Adopted Budget | FY 2027 Department Requests | \$ Increase (Decrease) | % Increase (Decrease) | FY 2027 Proposed Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|--|-------------------------------|------------------------------|-------------------------------|------------------------------|-----------------------------------|---------------------------|--------------------------|-------------------------------|---------------------------|--------------------------|
| <u>TOMS BROOK-MAURERTOWN SANITARY DISTRICT REVENUES:</u> | | | | | | | | | | |
| Water Revenues | 265,447 | 260,736 | 301,100 | 257,400 | 304,852 | 47,452 | 18.44% | 270,270 | 12,870 | 5.00% |
| Sewer Revenues | 448,514 | 448,921 | 510,725 | 600,600 | 711,321 | 110,721 | 18.44% | 630,630 | 30,030 | 5.00% |
| Ad Valorem Taxes | 57,810 | 58,326 | 58,627 | 62,000 | 60,590 | (1,410) | -2.27% | 60,590 | (1,410) | -2.27% |
| Late Charges | 12,048 | 21,582 | 21,143 | 16,815 | 18,260 | 1,445 | 8.59% | 18,260 | 1,445 | 8.59% |
| Connection Fees | 20,000 | 56,000 | 37,500 | 50,000 | 30,000 | (20,000) | -40.00% | 30,000 | (20,000) | -40.00% |
| Penalties | 7,108 | 512 | 669 | 500 | 590 | 90 | 18.00% | 590 | 90 | 18.00% |
| Interest | 304 | 1,360 | 300 | 40,000 | 40,000 | 0 | 0.00% | 40,000 | 0 | 0.00% |
| Other Income | 54,010 | 68,713 | 61,977 | 0 | 61,500 | 61,500 | 100.00% | 61,500 | 61,500 | 100.00% |
| Reserves | 54,010 | 68,713 | 61,977 | 370,459 | 216,255 | (154,204) | -41.63% | 331,428 | (39,031) | -10.54% |
| TOTAL TOMS BROOK-MAURERTOWN SANITARY DISTRICT REVENUES: | 919,250 | 984,864 | 1,054,019 | 1,397,774 | 1,443,368 | 45,594 | 3.26% | 1,443,268 | 45,494 | 3.25% |

County of Shenandoah, Virginia
Toms Brook-Mauretown Sanitary District Expenditure Summary
Fiscal Year 2027 Proposed Budget

| | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Actual Expenditures | FY 2026 Adopted Budget | FY 2027 Department Requests | \$ Increase (Decrease) | % Increase (Decrease) | FY 2027 Proposed Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|---|--------------------------------|--------------------------------|--------------------------------|------------------------------|-----------------------------------|---------------------------|--------------------------|-------------------------------|---------------------------|--------------------------|
| <u>TOMS BROOK-MAURERTOWN SANITARY DISTRICT EXPENDITURES:</u> | | | | | | | | | | |
| Toms Brook Mauretown Sanitary District - Water | 275,039 | 254,310 | 345,475 | 458,691 | 454,621 | (4,070) | -0.89% | 454,621 | (4,070) | -0.89% |
| Toms Brook Mauretown Sanitary District - Sewer | 547,865 | 694,177 | 740,445 | 939,083 | 988,746 | 49,663 | 5.29% | 988,646 | 49,563 | 5.28% |
| TOMS BROOK-MAURERTOWN SANITARY DISTRICT EXPENDITURES: | 822,904 | 948,487 | 1,085,920 | 1,397,774 | 1,443,368 | 45,594 | 3.26% | 1,443,268 | 45,494 | 3.25% |

TOMS BROOK MAURERTOWN SD 42900

| Personnel and Benefits | |
|---------------------------|-------------------|
| Proposed FY27 | \$ 560,388 |
| % Change from FY25 | -3.52% |
| Full Time Position Count: | 5 |
| Part Time Position Count: | 0 |

| Non-Personnel Operating Expenses | |
|----------------------------------|-------------------|
| Proposed FY27 | \$ 882,880 |
| % Change from FY25 | 8.07% |

| Executive Summary of Projected Increases | | |
|--|--|---|
| <p>The district has a total of 5 full time operator positions.</p> | | <p>Several operating accounts have been adjusted for anticipated inflationary increases including electrical, audit, chemicals, and other supplies in both the water and sewer operations category. Similar to the Stoney Creek SD several accounts have been increased or decreased as a result of budgeting based upon actual spending. Capital expenditures include replacement of the clarifier drive unit in the sewer collection system; replacement of the current generator supplying power to the wastewater treatment plant; and miscellaneous upgrades to the water distribution and sewer collection systems. <u>For proposed capital outlay expenses please see Appendix A: Minor Capital Requests and/or Appendix B: Fleet Requests and Other Operating Capital</u> for additional details.</p> |



**County of Shenandoah
Toms Brook Maurertown Sanitary District
Fiscal Year 2027 Proposed Budget**

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Actual Expenditures | FY 2026 Adopted Budget | FY 2027 Department Requests | \$ Increase (Decrease) | % Increase (Decrease) | FY 2027 Proposed Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|---|---|-----------------------------|-----------------------------|-----------------------------|------------------------|-----------------------------|------------------------|-----------------------|-------------------------|------------------------|-----------------------|
| TOMS BROOK MAURERTOWN SANITARY DISTRICT (FUND 514): | | | | | | | | | | | |
| Toms Brook Maurertown Sanitary District - Water (42900-001): | | | | | | | | | | | |
| <i>Salaries & Wages:</i> | | | | | | | | | | | |
| 4-514-42900-1100-001 | Salaries & Wages – Regular- Water | 76,463 | 87,991 | 96,943 | 120,338 | 111,154 | (9,184) | -7.63% | 111,154 | (9,184) | -7.63% |
| 4-514-42900-1200-001 | Salaries & Wages – Overtime-Water | 370 | 2,036 | 6,226 | 3,000 | 6,000 | 3,000 | 100.00% | 6,000 | 3,000 | 100.00% |
| 4-514-4900-1300-001 | Salaries & Wages – Part-Time-Water | 9,525 | 1,576 | 0 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| <i>Employee Benefits:</i> | | | | | | | | | | | |
| 4-514-42900-2100-001 | FICA/Medicare - Employer - Water | 6,435 | 7,069 | 7,621 | 9,434 | 8,964 | (470) | -4.98% | 8,964 | (470) | -4.98% |
| 4-514-42900-2210-001 | Virginia Retirement System - Water | 8,872 | 10,205 | 12,467 | 13,803 | 12,751 | (1,052) | -7.62% | 12,751 | (1,052) | -7.62% |
| 4-514-42900-2215-001 | Hybrid STD/LTD Premium - Sewer | 119 | 277 | 369 | 416 | 422 | 6 | 1.44% | 422 | 6 | 1.44% |
| 4-514-42900-2310-001 | Hospitalization Insurance - Water | 13,867 | 13,441 | 18,178 | 24,626 | 26,627 | 2,001 | 8.13% | 26,627 | 2,001 | 8.13% |
| 4-514-42900-2311-001 | Health Savings Account Contribution - Water | 0 | 120 | 0 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| 4-514-42900-2400-001 | Group Life Insurance - Water | 412 | 458 | 451 | 650 | 469 | (181) | -27.85% | 469 | (181) | -27.85% |
| 4-514-42800-2500-001 | VRS Health Insurance Credit - Water | 46 | 42 | 46 | 73 | 58 | (15) | -20.55% | 58 | (15) | -20.55% |
| 4-514-42900-2600-001 | Unemployment Insurance - Water | 20 | 14 | 17 | 133 | 123 | (10) | -7.52% | 123 | (10) | -7.52% |
| 4-514-42900-2700-001 | Worker's Compensation Insurance - Water | 224 | 0 | 0 | 1,877 | 1,933 | 56 | 3.00% | 1,933 | 56 | 3.00% |
| N/A | Benefits - Merit Placeholder | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| 4-514-42900-2810-001 | Safety Apparel Allowance - Water | 122 | 0 | 77 | 90 | 240 | 150 | 166.67% | 240 | 150 | 166.67% |
| 4-514-42900-2900-001 | Accrued Annual & Sick Leave Payout - Water | -610 | 1,046 | 5,410 | 300 | 0 | (300) | -100.00% | 0 | (300) | -100.00% |
| 4-514-42900-2950-001 | GASB 68 Adjsutment Expense - Water | -3,701 | (12,322) | (5,433) | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| 4-514-42900-2951-001 | GASB 75 OPEB Adjustment Expense - Water | -1,998 | 0 | 2,642 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| 4-514-42900-2999-001 | OPEB Health Insurance ARC Adjust | 0 | 4,423 | 0 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| <i>Contractual Services:</i> | | | | | | | | | | | |
| 4-514-42900-3110-001 | Professional Health Services - Water | 0 | 0 | 0 | 150 | 150 | 0 | 0.00% | 150 | 0 | 0.00% |
| 4-514-42900-3120-001 | Professional Services - Audit - Water | 2,960 | 3,397 | 3,575 | 3,550 | 3,550 | 0 | 0.00% | 3,550 | 0 | 0.00% |
| 4-514-42900-3140-001 | Professional Services - Engineering - Water | 0 | 120 | 16,421 | 15,000 | 15,000 | 0 | 0.00% | 15,000 | 0 | 0.00% |
| 4-514-42900-3150-001 | Professional Services - Water | 3,098 | 1,308 | 4,872 | 3,000 | 6,000 | 3,000 | 100.00% | 6,000 | 3,000 | 100.00% |
| 4-514-42900-3180-001 | Lab Testing - Water | 1,855 | 1,736 | 1,563 | 3,500 | 5,000 | 1,500 | 42.86% | 5,000 | 1,500 | 42.86% |
| 4-514-42900-3310-001 | Repairs & Maintenance - Water | 84 | 1,804 | 6,868 | 10,000 | 7,000 | (3,000) | -30.00% | 7,000 | (3,000) | -30.00% |
| 4-514-42900-3320-001 | Maintenance and Service Contract - Water | 18,637 | 22,370 | 4,594 | 20,000 | 20,000 | 0 | 0.00% | 20,000 | 0 | 0.00% |
| 4-514-42900-3500-001 | Printing & Binding - Water | 2,746 | 2,340 | 2,528 | 5,000 | 4,000 | (1,000) | -20.00% | 4,000 | (1,000) | -20.00% |
| 4-514-42900-3600-001 | Advertising - Water | 514 | 0 | 916 | 500 | 500 | 0 | 0.00% | 500 | 0 | 0.00% |
| <i>Other Charges:</i> | | | | | | | | | | | |
| 4-514-42900-5110-001 | Electrical Services - Water | 8,764 | 22,478 | 19,306 | 12,000 | 20,000 | 8,000 | 66.67% | 20,000 | 8,000 | 66.67% |
| 4-514-42900-5210-001 | Postal Service - Water | 1,108 | 1,374 | 1,810 | 1,750 | 2,000 | 250 | 14.29% | 2,000 | 250 | 14.29% |
| 4-514-42900-5230-001 | Telecommunications - Water | 1,521 | 1,657 | 1,664 | 2,500 | 2,500 | 0 | 0.00% | 2,500 | 0 | 0.00% |
| 4-514-42900-5308-001 | General Liability Insurance - Water | 3,596 | 3,881 | 4,246 | 3,800 | 4,500 | 700 | 18.42% | 4,500 | 700 | 18.42% |
| 4-514-42900-5510-001 | Mileage | 0 | 6 | 13 | 100 | 50 | (50) | -50.00% | 50 | (50) | -50.00% |
| 4-514-42900-5530-001 | Food & Lodging - Water | 130 | 112 | 1,022 | 150 | 1,000 | 850 | 566.67% | 1,000 | 850 | 566.67% |
| 4-514-42900-5540-001 | Convention, Training, & Education - Water | 563 | 565 | 1,335 | 750 | 1,300 | 550 | 73.33% | 1,300 | 550 | 73.33% |
| 4-514-42900-5810-001 | Dues & Association Membership - Water | 2,567 | 1,998 | 1,989 | 2,600 | 2,000 | (600) | -23.08% | 2,000 | (600) | -23.08% |

**County of Shenandoah
Toms Brook Maurertown Sanitary District
Fiscal Year 2027 Proposed Budget**

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Actual Expenditures | FY 2026 Adopted Budget | FY 2027 Department Requests | \$ Increase (Decrease) | % Increase (Decrease) | FY 2027 Proposed Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|---|---|-----------------------------|-----------------------------|-----------------------------|------------------------|-----------------------------|------------------------|-----------------------|-------------------------|------------------------|-----------------------|
| 4-514-42900-5897-001 | Service Charge - General | 185 | 230 | 179 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| Materials and Supplies: | | | | | | | | | | | |
| 4-514-42900-6001-001 | Office Supplies - Water | 655 | 395 | 231 | 1,000 | 500 | (500) | -50.00% | 500 | (500) | -50.00% |
| 4-514-42900-6007-001 | Repairs & Maintenance - Tools and Shop - Water | 10,214 | 1,208 | 1,694 | 8,000 | 6,000 | (2,000) | -25.00% | 6,000 | (2,000) | -25.00% |
| 4-514-42900-6008-001 | Vehicles Supplies (Gas) - Water | 1,162 | 1,005 | 1,176 | 1,200 | 1,200 | 0 | 0.00% | 1,200 | 0 | 0.00% |
| 4-514-42900-6009-001 | Auto Repairs & Maintenance - Water | 484 | 144 | 684 | 1,000 | 900 | (100) | -10.00% | 900 | (100) | -10.00% |
| 4-514-42900-6011-001 | Uniforms - Water | 1,571 | 1,254 | 1,387 | 1,800 | 1,800 | 0 | 0.00% | 1,800 | 0 | 0.00% |
| 4-514-42900-6012-001 | Subscriptions - Water | 23 | 27 | 56 | 20 | 50 | 30 | 150.00% | 50 | 30 | 150.00% |
| 4-514-42900-6014-001 | Operating Supplies - Water | 17,332 | 20,047 | 28,536 | 30,000 | 32,000 | 2,000 | 6.67% | 32,000 | 2,000 | 6.67% |
| 4-514-42900-6061-001 | Equipment/Machinery Repairs/Maintenance - Water | 25,848 | 24,607 | 11,842 | 12,000 | 13,000 | 1,000 | 8.33% | 13,000 | 1,000 | 8.33% |
| 4-514-42900-6065-001 | First Bank - RDA Bond Payment - Water | 0 | 37,440 | 0 | 37,440 | 37,440 | 0 | 0.00% | 37,440 | 0 | 0.00% |
| Capital Outlay: | | | | | | | | | | | |
| 4-514-42900-8105-001 | Motor Vehicles - Replacement - Water | 0 | (39,247) | 0 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| 4-514-42900-8207-001 | EDP Equipment - New | 0 | 0 | 0 | 0 | 1,000 | 1,000 | 100.00% | 1,000 | 1,000 | 100.00% |
| 4-514-42900-8212-001 | Distribution/Collection - Water | 0 | (33,110) | 0 | 0 | 50,000 | 50,000 | 100.00% | 50,000 | 50,000 | 100.00% |
| Other Uses of Funds: | | | | | | | | | | | |
| 4-514-42900-9100-001 | Debt Payments - Principal | 0 | 0 | 0 | 32,197 | 33,989 | 1,792 | 5.57% | 33,989 | 1,792 | 5.57% |
| 4-514-42900-9110-001 | Rural Development Loan Interest | 8,994 | 0 | 6,321 | 4,944 | 3,451 | (1,493) | -30.20% | 3,451 | (1,493) | -30.20% |
| 4-514-42900-9160 | Warrants Issued | 0 | 0 | 669 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| 4-514-42900-9998-001 | Reserve for Contingencies | 0 | 0 | 0 | 10,000 | 10,000 | 0 | 0.00% | 10,000 | 0 | 0.00% |
| 4-514-42900-9999-001 | Depreciation Expense | 50,264 | 58,784 | 73,985 | 60,000 | 0 | (60,000) | -100.00% | 0 | (60,000) | -100.00% |
| TOTAL TBMSD - WATER: | | 275,039 | 254,310 | 345,475 | 458,691 | 454,621 | (4,070) | -0.89% | 454,621 | (4,070) | -0.89% |
| Toms Brook Maurertown Sanitary District - Sewer (42900-002): | | | | | | | | | | | |
| Salaries & Wages: | | | | | | | | | | | |
| 4-514-42900-1100-002 | Salaries & Wages – Regular - Sewer | 178,413 | 204,850 | 226,199 | 280,789 | 259,359 | (21,430) | -7.63% | 259,359 | (21,430) | -7.63% |
| 4-514-42900-1101-002 | Salaries (regular Admin.) - Sewer | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| 4-514-42900-1200-002 | Salaries & Wages – Overtime-Sewer | 862 | 4,673 | 14,528 | 5,500 | 13,000 | 7,500 | 136.36% | 13,000 | 7,500 | 136.36% |
| 4-514-42900-1300-002 | Salaries & Wages – Part-Time-Sewer | 19,731 | 827 | 0 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| N/A | Salaries & Wages - Merit Placeholder | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| Employee Benefits: | | | | | | | | | | | |
| 4-514-42900-2100-002 | FICA/Medicare - Employer - Sewer | 14,756 | 15,665 | 17,564 | 21,899 | 19,843 | (2,056) | -9.39% | 19,843 | (2,056) | -9.39% |
| 4-514-42900-2200-002 | VRS - Sewer | 10,474 | 111 | 0 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| 4-514-42900-2210-002 | Virginia Retirement System - Sewer | 10,808 | 23,702 | 29,089 | 32,207 | 29,751 | (2,456) | -7.63% | 29,751 | (2,456) | -7.63% |
| 4-514-42900-2215-002 | Hybrid STD/LTD Premium -Sewer | 278 | 646 | 860 | 970 | 985 | 15 | 1.55% | 985 | 15 | 1.55% |
| 4-514-42900-2310-002 | Hospitalization Insurance - Sewer | 32,356 | 32,062 | 42,883 | 57,458 | 62,128 | 4,670 | 8.13% | 62,128 | 4,670 | 8.13% |
| 4-514-42900-2311-002 | Health Savings Account Contribution - Sewer | 0 | 280 | 0 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| 4-514-42900-2400-002 | Group Life Insurance - Sewer | 899 | 930 | 1,052 | 1,517 | 1,092 | (425) | -28.02% | 1,092 | (425) | -28.02% |
| 4-514-42900-2500-002 | VRS Health Insurance Credit - Sewer | 107 | 99 | 107 | 169 | 131 | (38) | -22.49% | 131 | (38) | -22.49% |

**County of Shenandoah
Toms Brook Maurertown Sanitary District
Fiscal Year 2027 Proposed Budget**

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Actual Expenditures | FY 2026 Adopted Budget | FY 2027 Department Requests | \$ Increase (Decrease) | % Increase (Decrease) | FY 2027 Proposed Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|--------------------------------|---|-----------------------------|-----------------------------|-----------------------------|------------------------|-----------------------------|------------------------|-----------------------|-------------------------|------------------------|-----------------------|
| 4-514-42900-2600-002 | Unemployment Insurance - Sewer | 46 | 32 | 40 | 309 | 286 | (23) | -7.44% | 286 | (23) | -7.44% |
| 4-514-42900-2700-002 | Worker's Compensation Insurance - Sewer | 522 | 0 | 0 | 4,380 | 4,511 | 131 | 3.00% | 4,511 | 131 | 3.00% |
| N/A | Benefits - Merit Placeholder | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| 4-514-42900-2810-002 | Safety Apparel Allowance - Sewer | 284 | 0 | 179 | 210 | 560 | 350 | 166.67% | 560 | 350 | 166.67% |
| 4-514-42900-2900-002 | Accrued Annual & Sick Leave Payout | -1,452 | 2,441 | 700 | 700 | 0 | (700) | -100.00% | 0 | (700) | -100.00% |
| 4-514-42900-2950-001 | GASB 68 Adjsutment Expense - Sewer | -8,637 | (28,750) | (12,676) | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| 4-514-42900-2951-001 | GASB 75 OPEB Adjustment Expense - Sewer | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| 4-514-42900-2999-002 | OPEB Health Insurance ARC Adjust | -4,661 | 10,320 | 6,166 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| Contractual Services: | | | | | | | | | | | |
| 4-514-42900-3110-002 | Professional Health Services - Sewer | 0 | 0 | 0 | 100 | 100 | 0 | 0.00% | 100 | 0 | 0.00% |
| 4-514-42900-3120-002 | Professional Services - Audit - Sewer | 6,906 | 7,926 | 8,341 | 8,250 | 8,250 | 0 | 0.00% | 8,250 | 0 | 0.00% |
| 4-514-42900-3140-002 | Professional Services - Engineering - Sewer | 5,245 | 4,494 | 50,837 | 25,000 | 25,000 | 0 | 0.00% | 25,000 | 0 | 0.00% |
| 4-514-42900-3150-002 | Professional Services - Sewer | -21,690 | 2,883 | 3,433 | 5,000 | 8,000 | 3,000 | 60.00% | 8,000 | 3,000 | 60.00% |
| 4-514-42900-3180-002 | Lab Testing - Sewer | 17,372 | 17,611 | 27,612 | 30,000 | 30,000 | 0 | 0.00% | 30,000 | 0 | 0.00% |
| 4-514-42900-3310-002 | Repairs & Maintenance - Sewer | 271 | 7,964 | 15,071 | 20,000 | 20,000 | 0 | 0.00% | 20,000 | 0 | 0.00% |
| 4-514-42900-3311-002 | Maint. Elect. Pump Eq/Trt Eq - Sewer | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| 4-514-42900-3314-002 | Maintenance - Sludge Disposal - Sewer | 23,290 | 59,508 | 23,505 | 40,000 | 35,000 | (5,000) | -12.50% | 35,000 | (5,000) | -12.50% |
| 4-514-42900-3320-002 | Maintenance and Service Contract - Sewer | 14,777 | 25,835 | 12,095 | 20,000 | 20,000 | 0 | 0.00% | 20,000 | 0 | 0.00% |
| 4-514-42900-3500-002 | Printing & Binding - Sewer | 6,125 | 5,460 | 5,898 | 10,000 | 8,000 | (2,000) | -20.00% | 8,000 | (2,000) | -20.00% |
| 4-514-42900-3600-002 | Advertising - Sewer | 0 | 0 | 839 | 1,000 | 1,000 | 0 | 0.00% | 1,000 | 0 | 0.00% |
| Other Charges: | | | | | | | | | | | |
| 4-514-42900-5110-002 | Electrical Services - Sewer | 52,555 | 40,815 | 44,928 | 50,000 | 50,000 | 0 | 0.00% | 50,000 | 0 | 0.00% |
| 4-514-42900-5210-002 | Postal Service - Sewer | 2,585 | 3,207 | 4,224 | 3,500 | 4,000 | 500 | 14.29% | 4,000 | 500 | 14.29% |
| 4-514-42900-5230-002 | Telecommunications - Sewer | 3,169 | 3,714 | 3,718 | 4,500 | 4,500 | 0 | 0.00% | 4,500 | 0 | 0.00% |
| 4-514-42900-5308-002 | General Liability Insurance - Sewer | 8,390 | 9,057 | 9,907 | 9,000 | 10,500 | 1,500 | 16.67% | 10,400 | 1,400 | 15.56% |
| 4-514-42900-5420-002 | Rent - Sewer | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| 4-514-42900-5510-002 | Mileage - Sewer | 0 | 15 | 30 | 50 | 0 | (50) | -100.00% | 0 | (50) | -100.00% |
| 4-514-42900-5530-002 | Food & Lodging - Sewer | 302 | 261 | 93 | 500 | 500 | 0 | 0.00% | 500 | 0 | 0.00% |
| 4-514-42900-5540-002 | Convention, Training, & Education - Sewer | 950 | 1,318 | 1,410 | 2,000 | 2,000 | 0 | 0.00% | 2,000 | 0 | 0.00% |
| 4-514-42900-5810-002 | Dues & Association Membership - Sewer | 3,646 | 3,982 | 4,059 | 3,700 | 4,100 | 400 | 10.81% | 4,100 | 400 | 10.81% |
| 4-514-42900-5897-002 | Service Charge - Sewer | 14 | 118 | 0 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| Materials and Supplies: | | | | | | | | | | | |
| 4-514-42900-6001-002 | Office Supplies - Sewer | 1,466 | 915 | 538 | 2,000 | 1,500 | (500) | -25.00% | 1,500 | (500) | -25.00% |
| 4-514-42900-6007-002 | Repairs & Maintenance - Sewer | 32,486 | 1,368 | 3,436 | 5,000 | 5,000 | 0 | 0.00% | 5,000 | 0 | 0.00% |
| 4-514-42900-6008-002 | Vehicles Supplies (Gas) - Sewer | 2,711 | 2,345 | 2,745 | 3,000 | 3,000 | 0 | 0.00% | 3,000 | 0 | 0.00% |
| 4-514-42900-6009-002 | Auto Repairs & Maintenance - Sewer | 2,135 | 337 | 2,237 | 1,500 | 3,000 | 1,500 | 100.00% | 3,000 | 1,500 | 100.00% |
| 4-514-42900-6011-002 | Uniforms - Sewer | 3,589 | 2,926 | 3,236 | 3,800 | 4,000 | 200 | 5.26% | 4,000 | 200 | 5.26% |
| 4-514-42900-6012-002 | Subscriptions - Sewer | 54 | 63 | 130 | 75 | 150 | 75 | 100.00% | 150 | 75 | 100.00% |
| 4-514-42900-6013-002 | Educational & Recreational Supplies - Sewer | 0 | 0 | 195 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| 4-514-42900-6014-002 | Operating Supplies - Sewer | 31,656 | 53,405 | 64,121 | 40,000 | 80,000 | 40,000 | 100.00% | 80,000 | 40,000 | 100.00% |
| 4-514-42900-6061-002 | Equipment/Machinery Repairs/Maintenance - Sewer | 10,907 | 21,760 | 7,878 | 10,000 | 10,000 | 0 | 0.00% | 10,000 | 0 | 0.00% |
| Capital Outlay: | | | | | | | | | | | |

County of Shenandoah
Toms Brook Maurertown Sanitary District
Fiscal Year 2027 Proposed Budget

| Account Number | Account Name | FY 2023 Actual Expenditures | FY 2024 Actual Expenditures | FY 2025 Actual Expenditures | FY 2026 Adopted Budget | FY 2027 Department Requests | \$ Increase (Decrease) | % Increase (Decrease) | FY 2027 Proposed Budget | \$ Increase (Decrease) | % Increase (Decrease) |
|---|--|-----------------------------|-----------------------------|-----------------------------|------------------------|-----------------------------|------------------------|-----------------------|-------------------------|------------------------|-----------------------|
| 4-514-42900-8105-002 | Motor Vehicle Replacement - Sewer | 0 | 39,247 | 0 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| 4-514-42900-8201-002 | CIP-Rehabilitate Pump Station 1-Sewer | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| 4-514-42900-8207-002 | EDP Equipment - New | 0 | 0 | | 0 | 1,500 | 1,500 | 100.00% | 1,500 | 1,500 | 100.00% |
| 4-514-42900-8210-002 | Power Production/Electric Pump Equipment - Sewer | 0 | 0 | 0 | 110,000 | 60,000 | (50,000) | -45.45% | 60,000 | (50,000) | -45.45% |
| 4-514-42900-8211-002 | CIP-Well Addition | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| 4-514-42900-8212-002 | Distribution/Collection - Sewer | 0 | 33,110 | 44,517 | 50,000 | 98,000 | 48,000 | 96.00% | 98,000 | 48,000 | 96.00% |
| 4-514-42900-8213-002 | Pump Station Replacement/Upgrade | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| 4-514-42900-8214-002 | Septage Facility Decommissioning | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| 4-514-42900-8215-002 | Pump Station 3 Replacement | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| 4-514-42900-8216-002 | Back-Up Generator | 0 | 0 | 0 | 0 | 75,000 | 75,000 | 100.00% | 75,000 | 75,000 | 100.00% |
| Other Uses of Funds: | | | | | | | | | | | |
| 4-514-42900-9998-002 | Reserve for Contingencies | 0 | 0 | 0 | 0 | 25,000 | 25,000 | 100.00% | 25,000 | 25,000 | 100.00% |
| 4-514-42900-9999-002 | Depreciation Expense - Sewer | 84,171 | 76,645 | 68,722 | 75,000 | 0 | (75,000) | -100.00% | 0 | (75,000) | -100.00% |
| TOTAL TBMSD - SEWER: | | 547,865 | 694,177 | 740,445 | 939,083 | 988,746 | 49,663 | 5.29% | 988,646 | 49,563 | 5.28% |
| TOTAL TOMS BROOK MAURERTOWN SANITARY DISTRICT: | | 822,904 | 948,487 | 1,085,920 | 1,397,774 | 1,443,368 | 45,594 | 3.26% | 1,443,268 | 45,494 | 3.25% |

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| GENERAL LEDGER ACCOUNT NUMBER | DEPARTMENT | GENERAL FUND REVENUE (UNASSIGNED FUND BALANCE) | OTHER REVENUE SOURCE | OTHER REVENUE SOURCE DESCRIPTION | EXPENSE DESCRIPTION |
|--|-------------------------------|---|----------------------------|-------------------------------------|---|
| FURNITURE & FIXTURES | | | | | |
| 223-71200-8202-001 | Parks & Recreation - Programs | | \$ 10,000 | Program Revenues | New Halloween event props |
| 100-12100-8202 | Administration | \$ 4,000 | | | Fire proof filing cabinets to preserve official documents (minutes, ordinances, etc.) |
| 100-TBD-8202 | Communications | \$ 1,500 | | | Furniture to outfit office for proposed employee/department |
| 100-21300-8202 | Magistrate | \$ 400 | | | Replace office chair |
| 100-21500-8202 | Juvenile Domestic Relations | \$ 2,000 | | | Replace filing carts and chairs |
| 100-31200-8202 | Sheriff-Law Enforcement | \$ 3,000 | | | Replace 8 X chairs |
| 100-32500-8102 | Fire & Rescue | \$ 5,000 | | | New chairs & lockers at headquarters for new recruits |
| 100-35200-8102 | Animal Shelter | \$ 2,000 | | | General furniture and fixture replacements |
| 100-35500-8102 | ECC | \$ 2,500 | | | Regular replacement rotation of furniture & fixtures (24/7 use) |
| 141-71300-8202-001 & 141-71300-8202-002 & 141-71300-8202-003 | KidzRec | | \$ 2,500 | KidzRec Charges for Services | New administrative office storage cabinets |
| 100-73100-8102 & 100-73100-8207 | Library | \$ 1,900 | | | Replace/acquire office furniture and chairs |
| TOTAL: | | \$ 22,300 | \$ 12,500 | | |
| EDP EQUIPMENT | | | | | |
| 513-42800-8207-001 & 513-42800-8207-002 | SCSD | | \$ 3,000 | SCSD Charges for Services/Reserves | New computers |
| 514-42900-8207-001 & 514-42900-8207-002 | TBMSD | | \$ 2,500 | TBMSD Charges for Services/Reserves | New computer |
| 100-12440-8207 | Finance | \$ 1,000 | | | Director of Finance new laptop |
| 100-32200-8207 | Processing Center | \$ 16,440 | | | Finger printing machine replacement - acquisition costs only (Livescan) - State Police Required |
| 100-21700-8207 | Sheriff-Courts | \$ 16,440 | | | Finger printing machine replacement - acquisition costs only (Livescan) - State Police Required |
| 100-31200-8207 | Sheriff-Law Enforcement | \$ 164,246 | | | Computers & accessories |
| 131-03120-0001 | Sheriff-Law Enforcement | | \$ 51,106 | Asset Forfeiture | Leica laser imaging scanner |
| 100-31200-8207 | Sheriff-Law Enforcement | \$ 4,739 | | | Finger printing machine replacement - initial acquisition costs only (Livescan) |
| 100-32500-8207 | Fire & Rescue | \$ 8,500 | | | Replacement Tough Books EMS transport units |
| 100-32500-8207 | Fire & Rescue | \$ 5,000 | | | iPad & accessories for ALS first responders |
| 100-35500-8207 | ECC | \$ 8,000 | | | 4 x console computer replacements |
| 100-35500-8207 | ECC | \$ 3,000 | | | Laptop replacements - IT staff |
| 141-71300-8207-001 & 141-71300-8207-002 & 141-71300-8207-003 | KidzRec | | \$ 3,000 | KidzRec Charges for Services | Update laptops at locations for employee timekeeping |
| 100-73100-8207 | Library | \$ 4,565 | | | Replace 5 x computers |
| 100-81500-8207 | Economic Development | \$ 3,000 | | | Replace 2 x laptops |
| TOTAL: | | \$ 234,930 | \$ 59,606 | | |

CONTINUED ON BACK

APPENDIX A: MINOR CAPITAL REQUESTS
 FY 2027 PROPOSED BUDGET

| GENERAL LEDGER ACCOUNT NUMBER | DEPARTMENT | GENERAL FUND REVENUE | | OTHER REVENUE SOURCE DESCRIPTION | EXPENSE DESCRIPTION |
|--|---------------------------|------------------------------|----------------|-------------------------------------|---|
| | | (UNASSIGNED FUND BALANCE) | ER REVENUE SOI | | |
| MACHINERY & EQUIPMENT | | | | | |
| 503-42300-8213 | Solid Waste | \$ | 30,000 | | Refuse containers |
| 223-71200-8101 | Parks & Recreation | \$ | 35,000 | | Ballfield grooming machine |
| 223-71200-8101-002 | Parks & Recreation - WAC | | | \$ 30,000 | WAC membership fees Fitness equipment |
| 513-42800-8102-001 & 513-42800-8102-002 | SCSD | | | \$ 70,000 | SCSD Charges for Services/Reserves Skid steer |
| 513-42800-8102-001 | SCSD | | | \$ 50,000 | SCSD Charges for Services/Reserves Generator |
| 100-21300-8101 | Magistrate | \$ | 1,800 | | Purchase postage meter |
| 131-03120-0001 | Sheriff-Law Enforcement | | | \$ 11,939 | Asset forfeiture Replace aging fitness equipment |
| 100-31200-8201 | Sheriff-Law Enforcement | \$ | 13,556 | | Ballistic vest replacement rotation |
| 100-31200-8201 | Sheriff-Law Enforcement | \$ | 5,470 | | Ballistic helmets |
| 100-31200-8201 | Sheriff-Law Enforcement | \$ | 7,800 | | Communication headset system |
| 100-31200-8201 | Sheriff-Law Enforcement | \$ | 5,000 | | Ballistic shields x 2 |
| 100-31200-8103 | Sheriff-Law Enforcement | \$ | 3,500 | | Radio accessories |
| 100-32200-8101 | Fire & Rescue - Volunteer | \$ | 7,500 | | Replace/add Knox Boxes, as necessary |
| 100-32500-8101 | Fire & Rescue - Career | \$ | 156,000 | | Replace SCBA bottles |
| 100-35500-8103 | ECC | \$ | 25,000 | | Communications equipment - repairs: mobiles, handheld portables, pagers |
| 100-35500-8203 | ECC | \$ | 80,000 | | Communications equipment - acquisition: mobiles, handheld portables, pagers |
| 100-43200-8101 | General Properties | \$ | 8,000 | | Floor scrubbing machine |
| | TOTAL: | \$ | 378,626 | \$ | 161,939 |
| SITE/SERVICE IMPROVEMENTS | | | | | |
| 503-42300-8214-003 | Solid Waste | \$ | 28,000 | | Paint maintenance buildings & roofs |
| 223-71200-8214 | Parks & Recreation | \$ | 40,000 | | Keister Park engineered road design |
| 100-43200-8204 | General Properties | \$ | 11,862 | | Flower bed & landscaping at Government Center |
| 100-43200-8204 | General Properties | \$ | 11,500 | | Patio & landscaping at Government Center |
| 100-43200-8204 | General Properties | \$ | 20,000 | | Replace flooring in 3 classroom at Charter House School |
| 100-43200-8204 | General Properties | \$ | 12,000 | | Paint inside of historic courthouse |
| 100-81100-TBD | Planning & Zoning | | | \$ 35,000 | Grant Special project tree planting (will only be completed if grant is approved) |
| 513-42800-8212-001 | SCSD | | | \$ 25,000 | SCSD Charges for Services/Reserves Distribution system updates |
| 513-42800-8223-001 | SCSD | | | \$ 50,000 | SCSD Charges for Services/Reserves Continue relocating customer water meters |
| 513-42800-8212-002 | SCSD | | | \$ 50,000 | SCSD Charges for Services/Reserves Collection system rehabilitation |
| 513-42800-8214-002 | SCSD | | | \$ 98,000 | SCSD Charges for Services/Reserves Recoat manholes |
| 513-42800-8222-002 | SCSD | | | \$ 98,000 | SCSD Charges for Services/Reserves Reline sewer pipes |
| 514-42900-8212-002 | TBMSD | | | \$ 50,000 | TBMSD Charges for Services/Reserves Distribution system upgrades (i.e., pumps, valves, piping, etc.) |
| 514-42900-8210-002 | TBMSD | | | \$ 60,000 | TBMSD Charges for Services/Reserves Collection system: Replace clarifier drive unit for mechanical issues |
| 514-42900-8212-002 | TBMSD | | | \$ 98,000 | TBMSD Charges for Services/Reserves Collection system: Upgrade pump stations, sewer lines, other system items |
| 514-42900-8216-002 | TBMSD | | | \$ 75,000 | TBMSD Charges for Services/Reserves Collection system: Replace generator supplying power to WWTP for power outages |
| 100-31200-8214 | Sheriff-Law Enforcement | \$ | 3,000 | | Firing range site improvements |
| 100-83500-8206 | Extension | \$ | 1,000 | | Carrying forward funding from FY26-this is for price increases realized between fiscal years |
| | TOTAL: | \$ | 127,362 | \$ | 639,000 |
| COMBINED TOTAL ALL CATEGORIES: | | \$ | 763,218 | \$ | 873,045 |

APPENDIX B: FLEET REQUESTS AND OTHER OPERATING CAPITAL
 FY 2027 PROPOSED BUDGET

| GENERAL LEDGER ACCOUNT NUMBER | PAGE NUMBER | DEPARTMENT | GENERAL FUND DEBT FINANCING | UNASSIGNED FUND BALANCE | OTHER FUNDING SOURCE | OTHER REVENUE SOURCE DESCRIPTION | EXPENSE DESCRIPTION |
|---------------------------------------|-------------|---------------------------------------|-----------------------------|-------------------------|----------------------|----------------------------------|---|
| FLEET | | | | | | | |
| 223-71200-8101 | 207 | Parks & Recreation | \$ 30,000 | \$ - | \$ - | | New acquisition, not a replacement - 1 x 15 person van |
| 100-21700-8105 | 209 | Sheriff-Courts | \$ 102,287 | \$ - | \$ - | | Replace prisoner transport van |
| 100-31200-8105 | 227 | Sheriff-Law Enforcement | \$ 475,760 | \$ - | \$ - | | Replace 6 x vehicles |
| 100-32500-8108 | 251 | Fire & Rescue-Career | \$ 85,000 | \$ - | \$ - | | Replace 1 x pickup truck |
| 100-34410-8108 | 259 | Building Inspections | \$ 34,000 | \$ - | \$ - | | Replace 1 x vehicle |
| 100-43200-8105 | 261 | General Properties | \$ 75,000 | \$ - | \$ - | | Replace 1 x utility van |
| 100-43200-8105 | 267 | General Properties | \$ 60,000 | \$ - | \$ - | | Replace 1 x pickup truck |
| 100-81500-8205 | 271 | Economic Development | \$ - | \$ - | \$ 55,000 | Transient occupancy tax revenue | New acquisition, not a replacement - 1 x SUV |
| | | | \$ 862,047 | \$ - | \$ 55,000 | | |
| OTHER OPERATING CAPITAL | | | | | | | |
| 4-100-94000-9400-TBD | N/A | Capital Outlay | \$ 500,000 | \$ - | \$ - | | Charterhouse HVAC RVF Replacement |
| 4-100-94000-9400-TBD | N/A | Capital Outlay | \$ 100,000 | \$ - | \$ - | | Charterhouse Front Stair Replacement |
| 4-100-94000-9400-TBD | N/A | Capital Outlay | \$ 300,000 | \$ - | \$ - | | Server Replacement |
| 4-100-94000-9400-TBD | N/A | Capital Outlay | \$ 250,000 | \$ - | \$ - | | Network Equipment Replacement |
| 4-503-42300-8201 | N/A | Landfill/Solid Waste | \$ 490,000 | \$ - | \$ - | | Track Loader |
| 4-501-42700-8104 | N/A | North Fork Wastewater Treatment Plant | \$ 582,635 | \$ - | \$ - | | Sludge Removal Project |
| 4-100-94000-9400-004 | N/A | Capital Outlay | \$ - | \$ 350,000 | \$ - | | Information Technology Server Room |
| 4-100-94000-9400-012 | N/A | Capital Outlay | \$ - | \$ 2,500,000 | \$ - | | Enterprise Resource Planning (ERP) Replacement & Implementation |
| 4-100-94000-9400-016 | N/A | Capital Outlay | \$ - | \$ 500,000 | \$ - | | Self Contained Breathing Apparatuses (SCBAs) |
| 4-100-94000-8260 | N/A | Capital Outlay | \$ - | \$ 1,205,000 | \$ - | | Door Entry & Camera System |
| 4-100-94000-9400-TBD | N/A | Capital Outlay | \$ - | \$ - | \$ 120,000 | Donation reserves | Animal Shelter Kennel Addition (engineering/design) |
| | | | \$ 2,222,635 | \$ 4,555,000 | \$ 120,000 | | |
| COMBINED TOTAL ALL CATEGORIES: | | | \$ 3,084,682 | \$ 4,555,000 | \$ 175,000 | | |

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SHENANDOAH COUNTY

FY2027 FLEET - New / Replacement Unit Request[^]

| | | | |
|--------------------------------|--------------------|--|-----------|
| Major Fund: | 223-Parks & Rec | Total Estimated Cost*: | \$ 30,000 |
| Department/Division: | Parks & Recreation | Anticipated Useful Life: (# of years) | 10+ |
| Annual NEW Operating Impact**: | \$ 1,000 | Department Vehicle Priority #: | 1 |

[^]*Include in operating budget request narrative*

**Include upfit costs (i.e., decals, lights, etc.)*

***Include fuel, insurance, periodic maintenance, etc. for new units only*

This request is for a new unit or a replacement unit

NEW UNIT DESCRIPTION:

Year: 2015 or newer Make: 15 passenger van
 Model: n/a
 Unit #: n/a

REPLACEMENT UNIT – PROVIDE DESCRIPTION OF THE CURRENT UNIT:

Year: _____ Make: _____
 Model: _____
 Unit #: _____ Last four of VIN: _____
 Mileage: _____
 Condition (Poor, Good, Excellent): Poor
 Unit disposal method will be (select one):
 Trade-in (provide estimated value _____)
 Transfer to another department (Department: _____)
 Disposed of in another way (describe) _____

REQUIRED – You MUST provide photos of the current unit which reflect mileage and condition stated above

Proposed funding source: General Fund financing - transfer to Parks and Rec Fund

If grant funded:

Name of grant: _____
 Issuing entity: _____



Great Price \$4,438 below market ⓘ
\$23,988 See price and payment details

Finance Cash
\$456/mo. **\$23,988**

11% APR for 72 mo.

[Explore Financing](#)

Got Questions? Contact the Dealer

Subject: This Vehicle's Availability ▾

1 Video 34 Photos

Price Drop ⓘ

Used 2016 GMC Savana 2500 LS



Great Price \$861 below market ⓘ
\$24,739 See price and payment details

Finance Cash
\$447/mo. **\$24,739**

8.99% APR for 72 mo.
[Apply for Financing](#)

Got Questions? Contact the Dealer

Subject: This Vehicle's Availability ▾

1 Video 25 Photos

Used 2017 Chevrolet Express 3500 LT w/ LT Preferred Equipment Group



Good Price
\$22,500 See price and payment details

Finance Cash
\$390/mo. **\$22,500**

11.49% APR for 72 mo.
[Apply for Financing](#)

Got Questions? Contact the Dealer

Subject: This Vehicle's Availability ▾

First Name Last Name

3 Videos 29 Photos

Price Drop ⓘ

Used 2013 Chevrolet Express 3500 LS w/ Power Package

SHENANDOAH COUNTY

FY2027 FLEET - New / Replacement Unit Request[^]

| | | | |
|--------------------------------|----------------------|---|--|
| Major Fund: | 100-General | Total Estimated Cost*: | \$ 102,287 |
| Department/Division: | Board of Supervisors | Anticipated Useful Life: <small>(# of years)</small> | 10 |
| Annual NEW Operating Impact**: | \$ 4,000 | Department Vehicle Priority #: | 1 ▼ |

[^]*Include in operating budget request narrative*

**Include upfit costs (i.e., decals, lights, etc.)*

***Include fuel, insurance, periodic maintenance, etc. for new units only*

This request is for a new unit or a replacement unit

NEW UNIT DESCRIPTION:

Year: 2026 Make: Ford
 Model: Transit 350
 Unit #: 48

REPLACEMENT UNIT – PROVIDE DESCRIPTION OF THE CURRENT UNIT:

Year: 2008 Make: Chevrolet
 Model: Express
 Unit #: 48 Last four of VIN: 7153
 Mileage: 218222
 Condition (Poor, Good, Excellent): Poor
 Unit disposal method will be (select one):
 Trade-in (provide estimated value _____)
 Transfer to another department (Department: _____)
 Disposed of in another way (describe) Decided by County Admin

REQUIRED – You MUST provide photos of the current unit which reflect mileage and condition stated above

Proposed funding source: County

If grant funded:

Name of grant: _____
 Issuing entity: _____

Attachment #1

Court Services Transport Van - Replacement (1)

Purpose/Justification:

Maintain Critical Services- The Shenandoah County Sheriff's Office (SCSO) is entrusted with the daily transportation of prisoners to and from court and detention centers across the Commonwealth. As the primary public safety agency in Shenandoah County, the SCSO plays a vital role in safeguarding both inmates and citizens within the county. To ensure the safe transport of prisoners, it is essential that the SCSO maintains a fleet of reliable, high-quality vehicles. Replacing outdated vehicles will provide deputies with the safest and most dependable transportation while performing critical prisoner transfers. Given the inherent risks of prisoner transport, having well-maintained, reliable vehicles is crucial for ensuring the safety of all involved, particularly when transporting multiple inmates simultaneously.

Currently the SCSO is operating with one (1) transport van that will be approximately eighteen years old at the actual time of replacement and will have over 200,000 miles. Allowing for the transportation of multiple inmates simultaneously will not only reduce costs for Shenandoah County but also ensure that inmates arrive at court on time, improving operational efficiency and reducing delays.

Attachment #2

**Shenandoah County Sheriff's Office
 FY27 Cost Estimate – Court Transport Van with Emergency
 Equipment Packages (EEP)**

| Item | Estimate |
|---|------------------|
| Ford Transit 350 | 47830 |
| Safety-Visibility-Protective Equipment | 10500 |
| In-Car Camera (5-year cloud-based data storage license) | 0 |
| In-Car Computer (includes docking station) | 5865 |
| Inmate Transport Insert | 20000 |
| Decals (includes install) | 700 |
| Installation of Equipment | 10000 |
| Shipping | 700 |
| <i>Total =</i> | 95595 |
| | |
| <i>Total with 7%=</i> | \$102,287 |
| | |

Note: Staff estimates based on vendor price lists or quotes.



























Bid Award**Contract:** 25-08-0917R, Vehicle and Motorcycle Procurement**Group:** Vans - Cargo and Passenger**Item:** 250, Ford, Transit 350 Cargo RWD Low Roof Van 130" WB, W1Y**Description:** Manufacturer's standard base model specifications and current model year for model/model number listed.

Model Upgrade/Downgrade: The mandatory minimum 6% discount only applies to factory options, not the model upgrades/downgrades. The following models are a model upgrade/downgrade to the base model for this line item. Please refer to the option sheet for pricing: Model W2Y: Transit 350 AWD Low Roof Van 130" WB; Model F1Y: Transit 350 RWD Low Roof Van 148" WB 9950lb GVWR; Model F2Y: Transit 350 AWD Low Roof Van 148" WB 9950lb GVWR; Model W9C: Transit 350 RWD Medium Roof Van 148" WB; Model W2C: Transit 350 AWD Medium Roof Van 148" WB; Model F7C: Transit 350 RWD Medium Roof Van 148" WB 9950lb GVWR; Model F8C: Transit 350 AWD Medium Roof Van 148" WB 9950lb GVWR; Model W1X: Transit 350 RWD High Roof Van 148" WB; Model W2X: Transit 350 AWD High Roof Van 148" WB; Model W3X: Transit 350 RWD High Roof Extended Van 148" WB ; Model W3U: Transit 350 AWD High Roof Extended Van 148" WB; Model F5X: Transit 350 RWD High Roof Van 148" WB 9950lb GVWR; Model F6X: Transit 350 AWD High Roof Van 148" WB 9950lb GVWR; Model F7X: Transit 350 RWD High Roof Extended Van 148" WB 9950lb GVWR; Model F8X: Transit 350 AWD High Roof Extended Van 148" WB 9950lb GVWR; Model F4X: Transit 350 RWD High Roof HD Extended Van 148" WB DRW; Model F4U: Transit 350 AWD High Roof HD Extended Van 148" WB DRW; Model U8X: Transit 350 RWD High Roof HD Extended Van 148" WB DRW 11,000lb GVWR; Model U8U: Transit 350 AWD High Roof HD Extended Van 148" WB DRW 11,000lb GVWR

| Zone | Rank | Vendor | Price | Percent (Taken off MSRP for options) | Build File | Options File |
|-------------|-----------|---------------------------------|-------------|---|-----------------------|-------------------------|
| Dogwood | Primary | Sheehy Ford Lincoln of Richmond | \$47,879.21 | 6.00% | Build | Options |
| | Alternate | Southern Ford | \$51,046.21 | 6.00% | Build | Options |
| Colonial | Primary | Sheehy Ford Lincoln of Richmond | \$47,829.21 | 6.00% | Build | Options |
| | Alternate | Southern Ford | \$51,046.21 | 6.00% | Build | Options |
| Heritage | Primary | Sheehy Ford Lincoln of Richmond | \$47,829.21 | 6.00% | Build | Options |
| | Alternate | Southern Ford | \$51,046.21 | 6.00% | Build | Options |
| Chesapeake | Primary | Sheehy Ford Lincoln of Richmond | \$47,779.21 | 6.00% | Build | Options |
| | Alternate | Southern Ford | \$51,046.21 | 6.00% | Build | Options |
| No Delivery | Primary | Sheehy Ford Lincoln of Richmond | \$47,629.20 | 6.00% | Build | Options |
| | Alternate | Southern Ford | \$50,729.27 | 6.00% | Build | Options |

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Attachment #1

Project justification:

MAINTAIN CRITICAL SERVICES – The SCSO must have a fleet of vehicles to provide first responder services. The agency is the primary public safety organization responsible for law-enforcement services in the county. Vehicles assigned to law-enforcement are used daily to answer calls-for-service, conduct routine patrol, investigate crimes, control traffic, serve warrants and civil papers, and transport persons in custody. The agency currently utilizes approximately sixty (60) vehicles and annually accumulates over 850,000 miles in this capacity.

Replacement vehicles ensure deputies have the safest and most reliable vehicle for responding to emergency and non-emergency situations. Responding to calls in a safe reliable vehicle reduces the risk to the public and deputy, decreasing the liability for the agency and county. Most importantly, replacement vehicles lessen the likelihood of services being disrupted that could adversely affect the ability to maintain peace and good order.

Law-enforcement vehicles cannot be compared to a normal passenger vehicle a citizen might drive only to and from work. Law-enforcement vehicles have a harsh service life. They are driven almost daily for extended periods of time in all types of conditions and environments; and they also accumulate a high amount of justifiable engine hours during a shift as well.

In the mid-1990s the SCSO presented to the Shenandoah County Board of Supervisors a proposal to establish a rotation plan for the replacement of agency vehicles to reduce overall spending especially as it pertained to maintenance costs associated with keeping an aging vehicle serviceable. The proposal was approved, and a plan was established from accepted standards. It has been revaluated and adjusted over the years and the current plan is six (6) replacement vehicles at 6-years/130,000 miles. Most of the law-enforcement vehicles in our fleet are well past the established standard.

Contemporary fleet management shows following a rotation plan will reduce overall costs. SCSO records indicate very few maintenance issues with a vehicle in the first 5-years and 120,000 miles of service. However, upon reaching this level the chances of a catastrophic repair increase greatly. Without adhering to the rotation plan and replacing vehicles accordingly, the fleet will continue to age and be more costly to maintain in a serviceable condition. It is also not cost effective in the end when comparing extended maintenance costs to the depreciated value of vehicles kept in service too long.

Attachment #2

Shenandoah County Sheriff's Office

FY27 Cost Estimate – Law-Enforcement Vehicles (LEV) with Emergency Equipment Packages (EEP)

| Item | Estimate |
|---|---------------|
| Sport Utility Vehicle (SUV-police package) | 43715 |
| Safety-Visibility-Protective Equipment | 12493 |
| In-Car Camera (5-year cloud-based data storage license) | 3500 |
| In-Car Computer (includes docking station) | 5498 |
| Decals (includes install) | 700 |
| Installation of Equipment | 7500 |
| Shipping | 700 |
| <i>Total =</i> | 74106 |
| <i>Total for six (6) LEV with EEP =</i> | 444636 |
| <i>Total CIP request =</i> | 444636 |
| <i>Total CIP request with 7% =</i> | 475760 |
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Note: Staff estimates based on vendor price lists or quotes.

Bid Award**Contract:** 25-08-0917R, Vehicle and Motorcycle Procurement**Group:** Police Rated Vehicles**Item:** 131, Ford, Explorer Police Interceptor Utility Gas 3.3L, K8A**Description:** Manufacturer's standard base model specifications and current model year for model/model number listed.**Model Upgrade/Downgrade:** There are no models offered as a model upgrade/downgrade for this vehicle. See option sheet for Hybrid engine and EcoBoost pricing.

| Zone | Rank | Vendor | Price | Percent (Taken off MSRP for options) | Build File | Options File |
|-------------|-----------|---------------------------------|-------------|---|-----------------------|-------------------------|
| Dogwood | Primary | Sheehy Ford Lincoln of Richmond | \$43,764.32 | 6.00% | Build | Options |
| | Alternate | Haley Ford South | \$45,314.50 | 6.00% | Build | Options |
| Colonial | Primary | Sheehy Ford Lincoln of Richmond | \$43,714.33 | 6.00% | Build | Options |
| | Alternate | Haley Ford South | \$45,261.00 | 6.00% | Build | Options |
| Heritage | Primary | Sheehy Ford Lincoln of Richmond | \$43,714.32 | 6.00% | Build | Options |
| | Alternate | Haley Ford South | \$45,261.00 | 6.00% | Build | Options |
| Chesapeake | Primary | Sheehy Ford Lincoln of Richmond | \$43,664.31 | 6.00% | Build | Options |
| | Alternate | Haley Ford South | \$45,207.50 | 6.00% | Build | Options |
| No Delivery | Primary | Sheehy Ford Lincoln of Richmond | \$43,514.35 | 6.00% | Build | Options |
| | Alternate | Haley Ford South | \$45,207.50 | 6.00% | Build | Options |

6/24/2025

**2026 UTILITY POLICE INTERCEPTOR
PRICE LIST
(PRICE LEVEL CODE 615)**

PROPRIETARY

| MODEL | | SERIES CODE | BASE VEHICLE PRICE | VSA PRICE | SUGGESTED RETAIL |
|--------------------|-----|-------------|--------------------------------|-----------|------------------|
| Police Interceptor | AWD | K8A | Utility Police Interceptor AWD | | |

| TRIM SERIES | DRIVE | PKG. CODE | PREFERRED EQUIPMENT PACKAGES | | SUGGESTED RETAIL |
|--------------------|-------|-----------|----------------------------------|----------|------------------|
| Police Interceptor | | 65U | Police Upgrade Package | \$573.40 | \$ 610 |
| | | 66A | Front Headlamp Lighting Solution | 846.00 | 900 |
| | | 66B | Tail Lamp Lighting Solution | 404.20 | 430 |
| | | 66C | Rear Lighting Solution | 432.40 | 460 |
| | | 67H | Ready For the Road Package | 3,807.00 | 4,050 |

| | DRIVE | OPTION CODE | POWERTRAINS | | SUGGESTED RETAIL |
|--------------|-------|-------------|--|----------|------------------|
| ENGINE | | 99W | 3.3L V6 DI Hybrid Engine | N/C | N/C |
| | | 99B | 3.3L V6 DI Engine | BASE | |
| | | 99C | 3.0L V6 EcoBoost Engine | 2,679.00 | 2,850 |
| TRANSMISSION | | 44U | 10-speed Automatic Transmission (with 99B/99C) | N/C | N/C |

| | OPTION CODE | OTHER OPTIONS | | SUGGESTED RETAIL |
|--|--|--|-----------|------------------|
| AVAILABLE ON ALL MODELS UNLESS OTHERWISE NOTED | 67U | Ultimate Wiring Package | \$601.60 | \$ 640 |
| | 67V | Police Wire Harness Connector Kit - Front/Rear | 188.00 | 200 |
| | 41H | Engine Block Heater | 178.60 | 190 |
| | 153 | License Plate Bracket - Front | N/C | N/C |
| | 21L | Front Warning Auxiliary Light | 545.20 | 580 |
| | 43A | Rear Auxiliary Liftgate Lights | 376.00 | 400 |
| | 63L | Rear Quarter Glass Side Marker Lights | 545.20 | 580 |
| | 96T | Rear Spoiler Traffic Warning Lights | 1,1410.00 | 1,500 |
| | 63B | Side Marker LED - Sideview Mirrors | 460.60 | 490 |
| | 51P | Spot Lamp Prep Kit, Driver Side | 131.60 | 140 |
| | 51W | Spot Lamp Prep Kit, Dual Side | 282.00 | 300 |
| | 51R | Spot Lamp - LED Bulb, Driver Only (Unity) | 376.00 | 400 |
| | 51T | Spot Lamp - LED Bulb, Driver Only (Whelen) | 394.80 | 420 |
| | 51S | Spot Lamp - LED Bulb, Dual (driver and passenger) (Unity) | 742.60 | 790 |
| | 51V | Spot Lamp - LED Bulb, Dual (driver and passenger) (Whelen) | 827.20 | 880 |
| | 92G | Glass - Solar Tint 2nd Row, Rear Quarter and Liftgate Window (Deletes Privacy Glass) | 112.80 | 120 |
| | 92R | Glass - Solar Tint 2nd Row Only, Privacy Glass on Rear Quarter and Liftgate Window | 84.60 | 90 |
| | 76D | Deflector Plate | 319.60 | 340 |
| | 65L | Wheel Covers (18 in. Full Face Wheel Cover) | 65.80 | 70 |
| | 47E | 12.1 in. Integrated Computer Screen | 3,478.00 | 3,700 |
| | 87M | 1/4 Size Picture in Picture | N/C | N/C |
| | 52P | Hidden Door-Lock Plunger w/Rear-door controls Inoperable | 150.40 | 160 |
| | 68G | Rear-Door Handles Controls Inoperable / Locks Inoperable (with 52P) | N/C | N/C |
| | | Rear-Door Handles Controls Inoperable / Locks Inoperable (without 52P) | 75.20 | 80 |
| | 18D | Global Lock / Unlock feature | N/C | N/C |
| | 59E | Keyed Alike - 1435x | 47.00 | 50 |
| | 59B | Keyed Alike - 1284x | 47.00 | 50 |
| | 59D | Keyed Alike - 0135x | 47.00 | 50 |
| | 59F | Keyed Alike - 0576x | 47.00 | 50 |
| | 59J | Keyed Alike - 1111x | 47.00 | 50 |
| | 59C | Keyed Alike - 1294x | 47.00 | 50 |
| | 59G | Keyed Alike - 0151x | 47.00 | 50 |
| | 16C | 1st and 2nd row carpet floor covering (incl. floor mats, front and rear) | 141.00 | 150 |
| 88F | 2nd Row Cloth Seats | 65.80 | 70 | |
| | 2nd Row Cloth Seats (incl w/ 65U) | Incl. | Incl | |
| 85D | Front Console Plate - Delete | N/C | N/C | |
| 85R | Rear Console Plate | 56.40 | 60 | |
| 90D | Ballistic Door Panels (LVL III+) - Driver Front Door Only | 1,494.60 | 1,590 | |
| 90E | Ballistic Door Panels (LVL III+) - Driver & Pass Front Doors | 2,979.80 | 3,170 | |
| 90F | Ballistic Door Panels (LVL IV+) - Driver Front Door Only | 2,274.80 | 2,420 | |
| 90G | Ballistic Door Panels (LVL IV+) - Driver & Pass Front Doors | 4,540.20 | 4,830 | |
| 16P | Rear Bumper Step Pad | 94.00 | 100 | |

6/24/2025

2026 UTILITY POLICE INTERCEPTOR

PROPRIETARY

PRICE LIST
(PRICE LEVEL CODE 615)

| | OPTION CODE | OTHER OPTIONS (continued) | VSA PRICE | SUGGESTED RETAIL |
|--|----------------|---|-----------|---------------------|
| AVAILABLE ON ALL MODELS UNLESS OTHERWISE NOTED | 16D | Badge Delete | N/C | N/C |
| | 63V | Cargo Storage Vault | 253.80 | \$ 270 |
| | 60R | Noise Suppression Bonds (Ground Straps) | 94.00 | 100 |
| | 18X | 100 Watt Siren/Speaker (includes bracket and pigtail) | 329.00 | 350 |
| | 64E | 18 inch Painted Aluminum Wheel | 446.50 | 475 |
| | | 18 inch Painted Aluminum Wheel (with 65U) | N/C | N/C |
| | 87A | Manual Passenger Seat 4-way | (117.50) | (125) |
| | 17B | Less Rear Aux A/C System | (282.00) | (300) |
| | 91Y | Speed Limiter 121MPH | 18.80 | 20 |
| | 91Z | Speed Limiter 131MPH | 18.80 | 20 |

SHENANDOAH COUNTY

FY2027 FLEET - New / Replacement Unit Request[^]

| | | | |
|--------------------------------|----------------------|--|--|
| Major Fund: | 100-General | Total Estimated Cost*: | \$ 74,106 |
| Department/Division: | Board of Supervisors | Anticipated Useful Life: (# of years) | 6 |
| Annual NEW Operating Impact**: | \$ 4,900 | Department Vehicle Priority #: | 2 ▼ |

[^]Include in operating budget request narrative

*Include upfit costs (i.e., decals, lights, etc.)

**Include fuel, insurance, periodic maintenance, etc. for new units only

This request is for a new unit or a replacement unit

NEW UNIT DESCRIPTION:

Year: 2026 Make: Ford
 Model: UPI
 Unit #: 26

REPLACEMENT UNIT – PROVIDE DESCRIPTION OF THE CURRENT UNIT:

Year: 2017 Make: Ford
 Model: Explorer
 Unit #: 26 Last four of VIN: 3333
 Mileage: 165757
 Condition (Poor, Good, Excellent): Poor
 Unit disposal method will be (select one):
 Trade-in (provide estimated value _____)
 Transfer to another department (Department: _____)
 Disposed of in another way (describe) Auction- Asset Forfeiture vehicle

REQUIRED – You MUST provide photos of the current unit which reflect mileage and condition stated above

Proposed funding source: County

If grant funded:

Name of grant: _____

Issuing entity: _____



Trip 1

Speed
0
MPH

A vertical column of three blue icons: a car with a '1' inside, a car with a '2' inside, and a gas pump icon.

S

165757mi





SHENANDOAH COUNTY

FY2027 FLEET - New / Replacement Unit Request[^]

| | | | |
|--------------------------------|----------------------|--|--|
| Major Fund: | 100-General | Total Estimated Cost*: | \$ 74,106 |
| Department/Division: | Board of Supervisors | Anticipated Useful Life: (# of years) | 6 |
| Annual NEW Operating Impact**: | \$ 4,900 | Department Vehicle Priority #: | 2 ▼ |

[^]Include in operating budget request narrative

*Include upfit costs (i.e., decals, lights, etc.)

**Include fuel, insurance, periodic maintenance, etc. for new units only .

This request is for a new unit or a replacement unit

NEW UNIT DESCRIPTION:

Year: 2027 Make: Ford
 Model: Explorer
 Unit #: 10

REPLACEMENT UNIT – PROVIDE DESCRIPTION OF THE CURRENT UNIT:

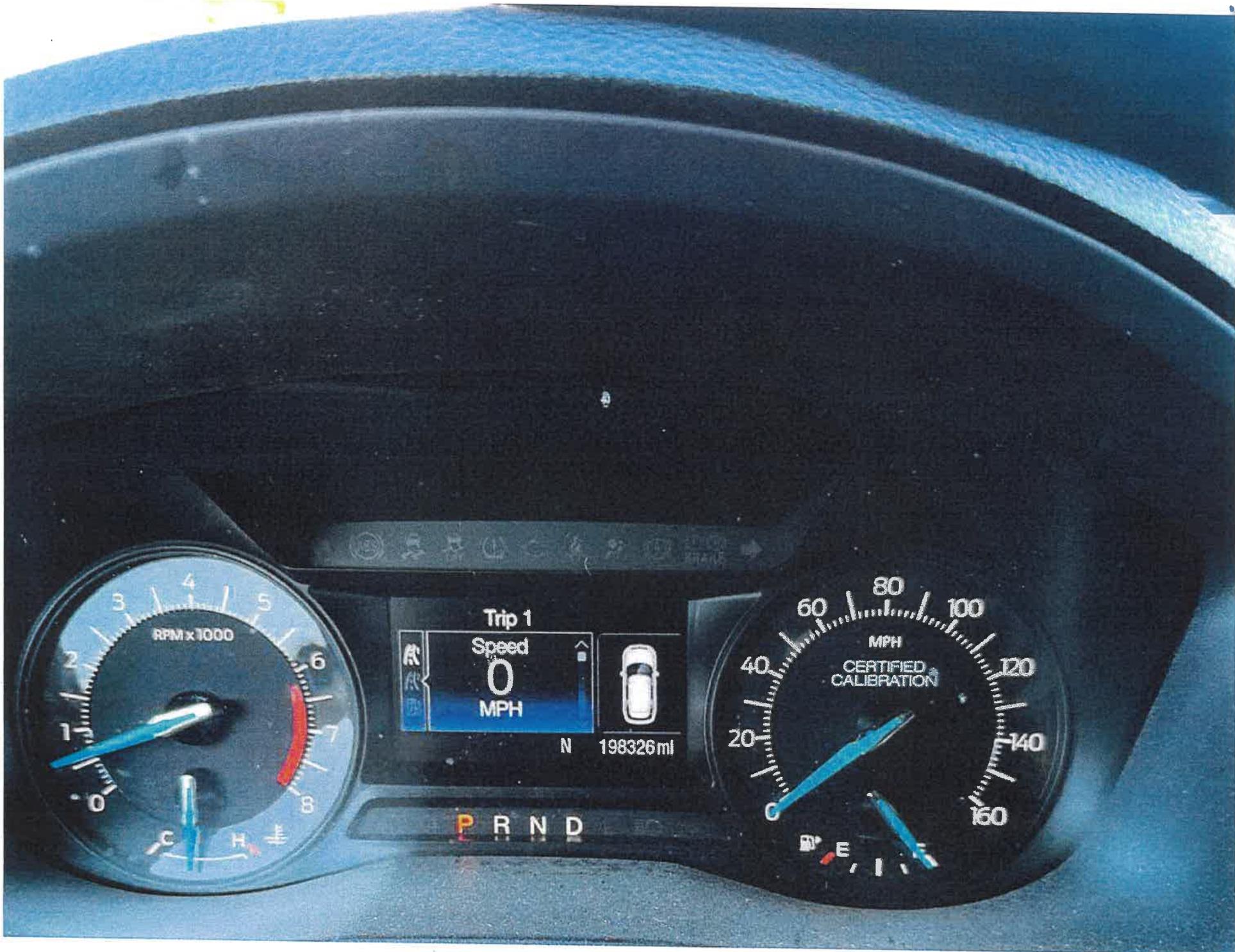
Year: 2016 Make: Ford
 Model: Explorer
 Unit #: 10 Last four of VIN: 5804
 Mileage: 198326
 Condition (Poor, Good, Excellent): Poor
 Unit disposal method will be (select one):
 Trade-in (provide estimated value _____)
 Transfer to another department (Department: _____)
 Disposed of in another way (describe) Auction- Asset Forfeiture vehicle

REQUIRED – You MUST provide photos of the current unit which reflect mileage and condition stated above

Proposed funding source: County

If grant funded:

Name of grant: _____
 Issuing entity: _____





SHENANDOAH COUNTY

FY2027 FLEET - New / Replacement Unit Request[^]

| | | | |
|--------------------------------|----------------------|--|--|
| Major Fund: | 100-General | Total Estimated Cost*: | \$ 74,106 |
| Department/Division: | Board of Supervisors | Anticipated Useful Life: (# of years) | 6 |
| Annual NEW Operating Impact**: | \$ 4,900 | Department Vehicle Priority #: | 2 ▼ |

[^]Include in operating budget request narrative

*Include upfit costs (i.e., decals, lights, etc.)

**Include fuel, insurance, periodic maintenance, etc. for new units only

This request is for a new unit or a replacement unit

NEW UNIT DESCRIPTION:

Year: 2026 Make: Ford
 Model: UPI
 Unit #: 6

REPLACEMENT UNIT – PROVIDE DESCRIPTION OF THE CURRENT UNIT:

Year: 2016 Make: Ford
 Model: Explorer
 Unit #: 6 Last four of VIN: 5801
 Mileage: 172643
 Condition (Poor, Good, Excellent): Poor
 Unit disposal method will be (select one):
 Trade-in (provide estimated value _____)
 Transfer to another department (Department: _____)
 Disposed of in another way (describe) Auction- Asset Forfeiture vehicle

REQUIRED – You MUST provide photos of the current unit which reflect mileage and condition stated above

Proposed funding source: County

If grant funded:

Name of grant: _____
 Issuing entity: _____



Trip 1

Speed

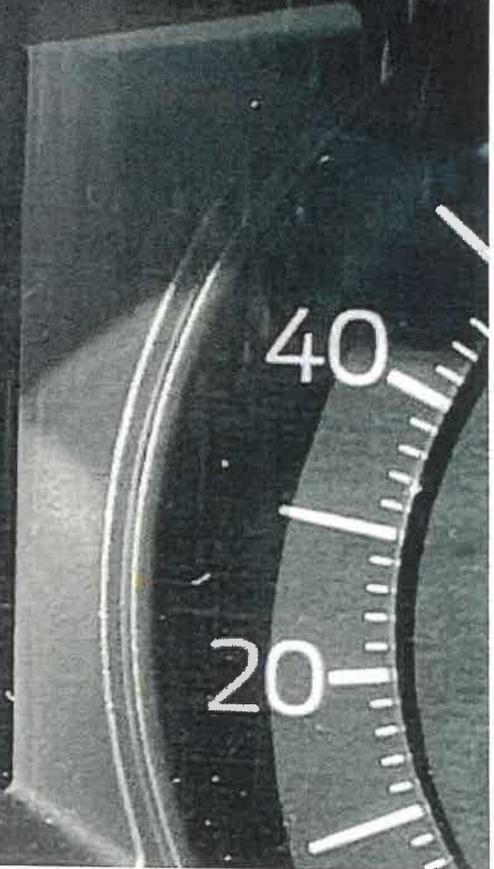
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MPH



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172643 mi





SHENANDOAH COUNTY

FY2027 FLEET - New / Replacement Unit Request[^]

| | | | |
|--------------------------------|----------------------|---|--|
| Major Fund: | 100-General | Total Estimated Cost*: | \$ 74,106 |
| Department/Division: | Board of Supervisors | Anticipated Useful Life: <small>(# of years)</small> | 6 |
| Annual NEW Operating Impact**: | \$ 4,900 | Department Vehicle Priority #: | 2 ▼ |

[^]Include in operating budget request narrative

*Include upfit costs (i.e., decals, lights, etc.)

**Include fuel, insurance, periodic maintenance, etc. for new units only

This request is for a new unit or a replacement unit

NEW UNIT DESCRIPTION:

Year: 2026 Make: Ford
 Model: Explorer
 Unit #: 5

REPLACEMENT UNIT – PROVIDE DESCRIPTION OF THE CURRENT UNIT:

Year: 2013 Make: Ford
 Model: Explorer
 Unit #: 5 Last four of VIN: 8875
 Mileage: 171760
 Condition (Poor, Good, Excellent): Poor
 Unit disposal method will be (select one):
 Trade-in (provide estimated value _____)
 Transfer to another department (Department: _____)
 Disposed of in another way (describe) Auction- Asset Forfeiture vehicle

REQUIRED – You MUST provide photos of the current unit which reflect mileage and condition stated above

Proposed funding source: County

If grant funded:

Name of grant: _____
 Issuing entity: _____





SHENANDOAH COUNTY

FY2027 FLEET - New / Replacement Unit Request[^]

| | | | |
|--------------------------------|----------------------|---|--|
| Major Fund: | 100-General | Total Estimated Cost*: | \$ 74,106 |
| Department/Division: | Board of Supervisors | Anticipated Useful Life: <small>(# of years)</small> | 6 |
| Annual NEW Operating Impact**: | \$ 4,900 | Department Vehicle Priority #: | 2 ▼ |

[^]Include in operating budget request narrative

*Include upfit costs (i.e., decals, lights, etc.)

**Include fuel, insurance, periodic maintenance, etc. for new units only

This request is for a new unit or a replacement unit

NEW UNIT DESCRIPTION:

Year: 2026 Make: Ford
 Model: UPI
 Unit #: 20

REPLACEMENT UNIT – PROVIDE DESCRIPTION OF THE CURRENT UNIT:

Year: 2014 Make: Ford
 Model: Explorer
 Unit #: 20 Last four of VIN: 8324
 Mileage: 181794
 Condition (Poor, Good, Excellent): Poor
 Unit disposal method will be (select one):
 Trade-in (provide estimated value _____)
 Transfer to another department (Department: _____)
 Disposed of in another way (describe) Auction- Asset Forfeiture vehicle

REQUIRED – You MUST provide photos of the current unit which reflect mileage and condition stated above

Proposed funding source: County

If grant funded:

Name of grant: _____
 Issuing entity: _____

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System

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SHENANDOAH COUNTY

FY2027 FLEET - New / Replacement Unit Request[^]

| | | | |
|--------------------------------|----------------------|--|--|
| Major Fund: | 100-General | Total Estimated Cost*: | \$ 74,106 |
| Department/Division: | Board of Supervisors | Anticipated Useful Life: (# of years) | 6 |
| Annual NEW Operating Impact**: | \$ 4,900 | Department Vehicle Priority #: | 2 ▼ |

[^]Include in operating budget request narrative

*Include upfit costs (i.e., decals, lights, etc.)

**Include fuel, insurance, periodic maintenance, etc. for new units only

This request is for a new unit or a replacement unit

NEW UNIT DESCRIPTION:

Year: 2026 Make: Ford
 Model: UPI
 Unit #: 53

REPLACEMENT UNIT – PROVIDE DESCRIPTION OF THE CURRENT UNIT:

Year: 2015 Make: Ford
 Model: Explorer
 Unit #: 53 Last four of VIN: 8222
 Mileage: 210391
 Condition (Poor, Good, Excellent): Poor
 Unit disposal method will be (select one):
 Trade-in (provide estimated value _____)
 Transfer to another department (Department: _____)
 Disposed of in another way (describe) Auction- Asset Forfeiture vehicle

REQUIRED – You MUST provide photos of the current unit which reflect mileage and condition stated above

Proposed funding source: County

If grant funded:

Name of grant: _____
 Issuing entity: _____





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SHENANDOAH COUNTY

FY2027 FLEET - New / Replacement Unit Request[^]

| | | | |
|--------------------------------|---------------|---|-----------|
| Major Fund: | 100-General | Total Estimated Cost*: | \$ 85,000 |
| Department/Division: | Fire & Rescue | Anticipated Useful Life: <i>(# of years)</i> | 10-12 |
| Annual NEW Operating Impact**: | \$ 2,000 | Department Vehicle Priority #: | 1 |

[^]*Include in operating budget request narrative*

**Include upfit costs (i.e., decals, lights, etc.)*

***Include fuel, insurance, periodic maintenance, etc. for new units only*

This request is for a new unit or a replacement unit

NEW UNIT DESCRIPTION:

Year: 2026 Make: F250 or similar
 Model: _____
 Unit #: Utility 10

REPLACEMENT UNIT – PROVIDE DESCRIPTION OF THE CURRENT UNIT:

Year: 2006 Make: Ford +
 Model: F 250 XL
 Unit #: Utility 10 Last four of VIN: 1921
 Mileage: 147,522
 Condition (Poor, Good, Excellent): Poor
 Unit disposal method will be (select one):
 Trade-in (provide estimated value _____)
 Transfer to another department (Department: _____)
 Disposed of in another way (describe) TBD

REQUIRED – You MUST provide photos of the current unit which reflect mileage and condition stated above

Proposed funding source: General Fund Motor Vehicle Replacement (32500-8108)

If grant funded:

Name of grant: _____
 Issuing entity: _____















SHENANDOAH COUNTY

FY2027 FLEET - New / Replacement Unit Request[^]

| | | | |
|--------------------------------|----------------------|--|-----------|
| Major Fund: | 100-General | Total Estimated Cost*: | \$ 34,000 |
| Department/Division: | Building Inspections | Anticipated Useful Life: (# of years) | 5 |
| Annual NEW Operating Impact**: | \$ 0 | Department Vehicle Priority #: | 1 |

[^]Include in operating budget request narrative

*Include upfit costs (i.e., decals, lights, etc.)

**Include fuel, insurance, periodic maintenance, etc. for new units only

This request is for a new unit or a replacement unit

NEW UNIT DESCRIPTION:

Year: 2025 Make: Jeep
 Model: Compass
 Unit #: _____

REPLACEMENT UNIT – PROVIDE DESCRIPTION OF THE CURRENT UNIT:

Year: 2018 Make: Dodge +
 Model: Journey
 Unit #: 5 Last four of VIN: 2935
 Mileage: Totaled
 Condition (Poor, Good, Excellent): Poor
 Unit disposal method will be (select one):
 Trade-in (provide estimated value _____)
 Transfer to another department (Department: _____)
 Disposed of in another way (describe) Give vehicle up for salvage: \$7,338 (ACV) - \$500 (deductible) = \$6,838.00

REQUIRED – You MUST provide photos of the current unit which reflect mileage and condition stated above

Proposed funding source: General Fund, 6,838.00 carry forward (insurance proceeds)

If grant funded:

Name of grant: _____
 Issuing entity: _____

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SHENANDOAH COUNTY

FY2027 FLEET - New / Replacement Unit Request[^]

| | | | |
|--------------------------------|--------------------|---|-----------|
| Major Fund: | 100-General | Total Estimated Cost*: | \$ 75,000 |
| Department/Division: | General Properties | Anticipated Useful Life: <i>(# of years)</i> | 15 |
| Annual NEW Operating Impact**: | | Department Vehicle Priority #: | 1 |

[^]*Include in operating budget request narrative*

**Include upfit costs (i.e., decals, lights, etc.)*

***Include fuel, insurance, periodic maintenance, etc. for new units only*

This request is for a new unit or a replacement unit

NEW UNIT DESCRIPTION:

Year: 2026 Make: Ford
 Model: F350 utility van
 Unit #: 1

REPLACEMENT UNIT – PROVIDE DESCRIPTION OF THE CURRENT UNIT:

Year: 2010 Make: Ford +
 Model: F350 utilityvan
 Unit #: 1 Last four of VIN: 6887
 Mileage: 170,000
 Condition (Poor, Good, Excellent): Poor
 Unit disposal method will be (select one):
 Trade-in (provide estimated value _____)
 Transfer to another department (Department: _____)
 Disposed of in another way (describe) Auction

REQUIRED – You MUST provide photos of the current unit which reflect mileage and condition stated above

Proposed funding source: General Fund

If grant funded:

Name of grant: _____
 Issuing entity: _____









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SHENANDOAH COUNTY

FY2027 FLEET - New / Replacement Unit Request[^]

| | | | |
|--------------------------------|--------------------|---|-----------|
| Major Fund: | 100-General | Total Estimated Cost*: | \$ 60,000 |
| Department/Division: | General Properties | Anticipated Useful Life: <i>(# of years)</i> | 10 |
| Annual NEW Operating Impact**: | | Department Vehicle Priority #: | 2 |

[^]*Include in operating budget request narrative*

**Include upfit costs (i.e., decals, lights, etc.)*

***Include fuel, insurance, periodic maintenance, etc. for new units only*

This request is for a new unit or a replacement unit

NEW UNIT DESCRIPTION:

Year: 2026 Make: Ford/Chevy/Dodge
 Model: 1/2 or 3/4
 Unit #: 10

REPLACEMENT UNIT – PROVIDE DESCRIPTION OF THE CURRENT UNIT:

Year: 2011 Make: Ford +
 Model: F150
 Unit #: 10 Last four of VIN: 1708
 Mileage: 154000
 Condition (Poor, Good, Excellent): Poor
 Unit disposal method will be (select one):
 Trade-in (provide estimated value _____)
 Transfer to another department (Department: _____)
 Disposed of in another way (describe) Auction

REQUIRED – You MUST provide photos of the current unit which reflect mileage and condition stated above

Proposed funding source: General Fund

If grant funded:

Name of grant: _____
 Issuing entity: _____







SHENANDOAH COUNTY

FY2027 FLEET - New / Replacement Unit Request[^]

| | | | |
|--------------------------------|--------------------------------|---|-----------|
| Major Fund: | 100-General | Total Estimated Cost*: | \$ 55,000 |
| Department/Division: | Economic Development & Tourism | Anticipated Useful Life: <i>(# of years)</i> | 10 |
| Annual NEW Operating Impact**: | | Department Vehicle Priority #: | 1 |

[^]*Include in operating budget request narrative*

**Include upfit costs (i.e., decals, lights, etc.)*

***Include fuel, insurance, periodic maintenance, etc. for new units only*

This request is for a new unit or a replacement unit

NEW UNIT DESCRIPTION:

Year: 2026 Make: Ford
 Model: Explorer
 Unit #: _____

REPLACEMENT UNIT – PROVIDE DESCRIPTION OF THE CURRENT UNIT:

Year: _____ Make: _____
 Model: _____
 Unit #: _____ Last four of VIN: _____
 Mileage: _____
 Condition (Poor, Good, Excellent): Poor
 Unit disposal method will be (select one):
 Trade-in (provide estimated value _____)
 Transfer to another department (Department: _____)
 Disposed of in another way (describe) _____

REQUIRED – You MUST provide photos of the current unit which reflect mileage and condition stated above

Proposed funding source: General Fund

If grant funded:

Name of grant: n/a
 Issuing entity: n/a

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