

An aerial photograph of a park and farmland in Shenandoah County, Virginia. The foreground shows a large green field with a baseball field, a tennis court, and a parking lot. In the middle ground, there are more green fields and a small pond. In the background, there are rolling hills and mountains under a blue sky with some clouds. The text "Shenandoah County" is written in a large, yellow, cursive font in the upper left corner. Below it, the text "Fiscal Year 2019-2020" and "Adopted Budget" is written in a white, bold, sans-serif font.

# Shenandoah County

**Fiscal Year 2019-2020  
Adopted Budget**

Shenandoah County boasts millions of acres of beautiful landscape influencing the lives of the over 43,000 County residents. The image depicted on the cover photo showcases a portion of the nearly 68 acres used as the County Park in Maurertown, Virginia. These 68 acres are part of the original 230-acre Glebe Farm ceded to the County in the late 1790's. All that remains from the original property is the still operational County Farm shown adjoining the park. The park features many upgrades since its inception in 1984. Some of the enhancements include an 18-hole disc golf course, picnic shelters, a one-mile walking trail and three ball fields, one of which is shown in the photo and will be undergoing a significant transformation during the 2020 Fiscal Year. Additionally, shown in this picturesque aerial view, is the historic Route 11 which runs the entire length of Shenandoah County and the scenic Blue Ridge Mountains posturing the Signal Knob landmark.

**Photo Credit: Jered Hoover, Director of Parks and Recreation**

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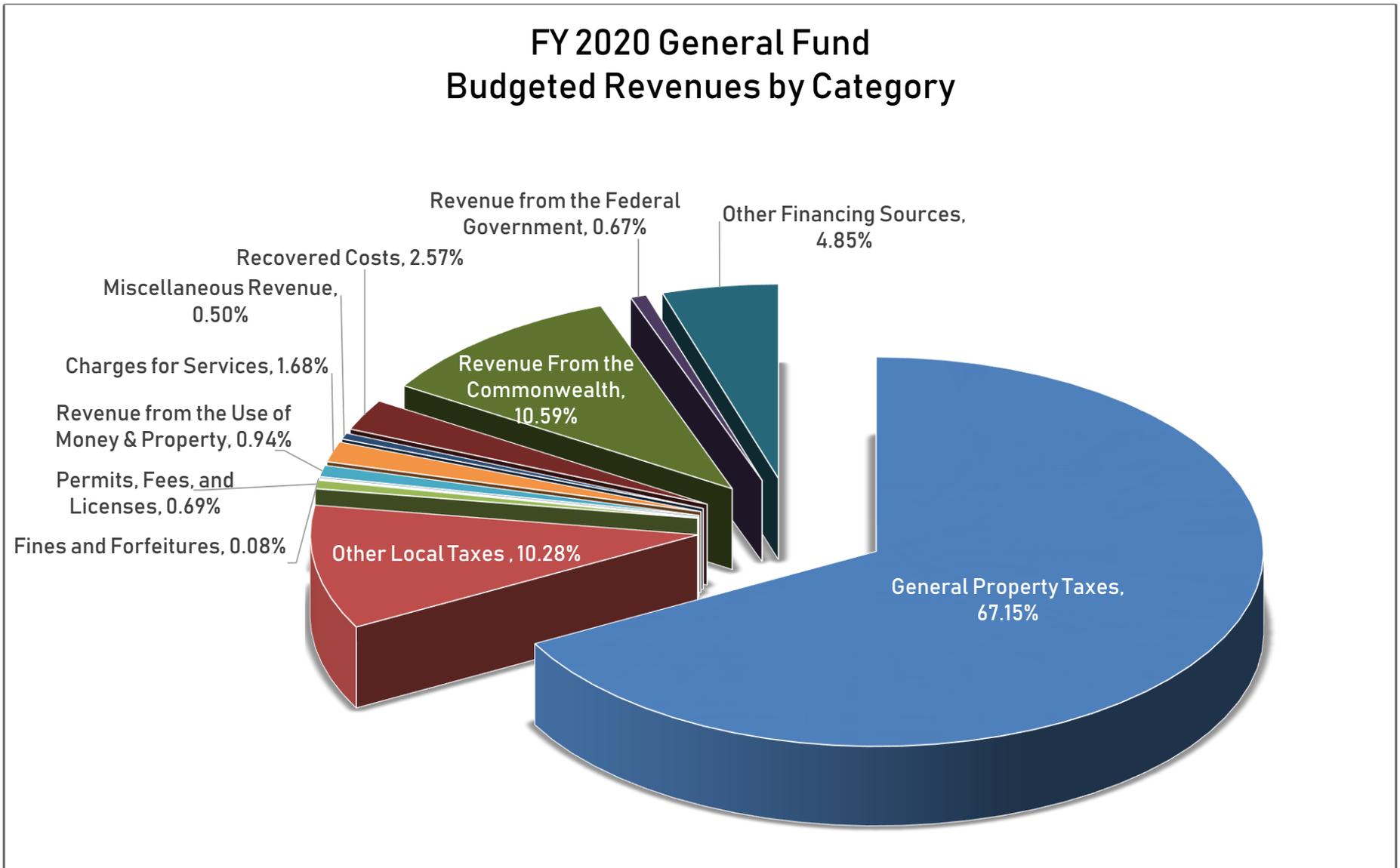
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## General Fund Revenues Summary

	FY 2016 Actual Revenues	FY 2017 Actual Revenues	FY 2018 Actual Revenues	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b>GENERAL FUND REVENUES:</b>							
General Property Taxes	40,894,155	42,563,588	45,169,427	46,794,595	47,983,301	1,188,706	2.54%
Other Local Taxes	6,524,189	6,924,306	6,989,443	7,087,272	7,344,800	257,528	3.63%
Permits, Fees, and Licenses	431,627	372,308	426,374	389,215	490,100	100,885	25.92%
Fines and Forfeitures	66,671	60,697	51,449	63,000	60,500	(2,500)	-3.97%
Revenue from the Use of Money & Property	411,688	526,469	624,643	462,752	671,800	209,048	45.17%
Charges for Services	710,350	1,106,797	1,325,201	988,729	1,202,101	213,372	21.58%
Miscellaneous Revenue	133,809	240,402	404,749	158,000	356,500	198,500	125.63%
Recovered Costs	1,620,541	1,302,289	1,513,131	1,674,568	1,837,388	162,820	9.72%
Revenue From the Commonwealth	7,632,506	7,306,454	7,196,344	7,117,306	7,568,756	451,450	6.34%
Revenue from the Federal Government	704,099	3,301,265	500,958	467,143	479,702	12,559	2.69%
Other Financing Sources	5,890,604	514,301	988,728	3,893,749	3,463,223	(430,526)	-11.06%
<b>TOTAL GENERAL FUND REVENUES:</b>	<b>65,020,239</b>	<b>64,218,877</b>	<b>65,190,448</b>	<b>69,096,329</b>	<b>71,458,171</b>	<b>2,361,842</b>	<b>3.42%</b>

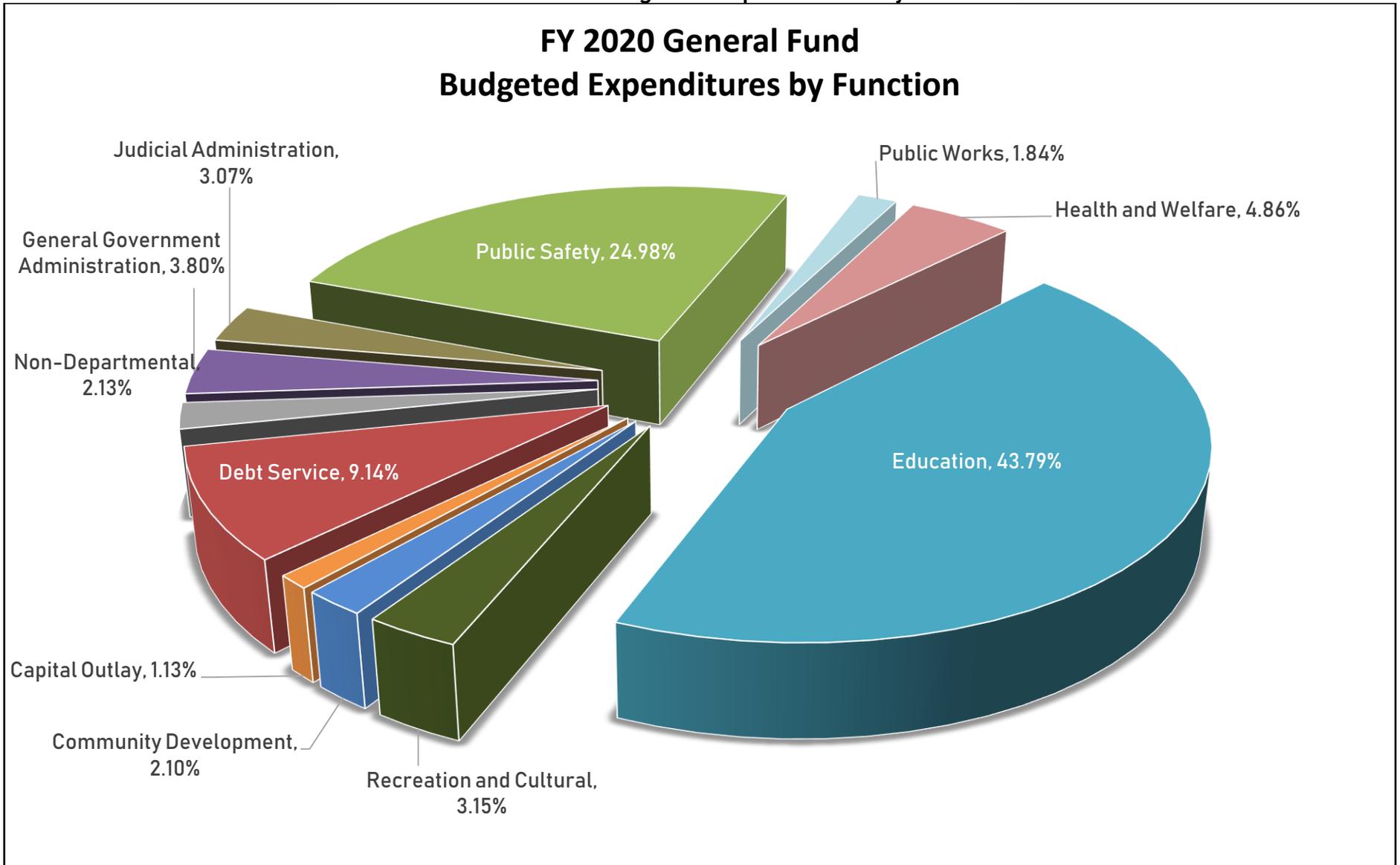
Chart – General Fund Budgeted Revenues by Category



## General Fund Budgeted Expenditures Summary by Function

	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b>GENERAL FUND EXPENDITURES:</b>							
General Government Administration	2,861,573	2,488,722	2,618,367	2,641,178	2,716,053	74,875	2.86%
Judicial Administration	1,949,962	1,971,211	2,132,675	2,216,276	2,196,629	(19,647)	-0.92%
Public Safety	14,272,617	15,177,318	15,953,756	16,647,058	17,874,837	1,227,779	7.70%
Public Works	1,148,873	1,140,004	1,157,835	1,223,037	1,315,065	92,028	7.95%
Health and Welfare	2,968,110	3,147,640	3,414,538	3,271,348	3,471,067	199,719	5.85%
Education	25,291,091	25,791,396	26,630,150	30,323,133	31,293,815	970,682	3.65%
Recreation and Cultural	1,522,187	1,949,599	2,194,715	1,955,546	2,250,989	295,443	13.46%
Community Development	1,629,084	1,375,990	1,461,028	1,590,419	1,500,726	(89,693)	-6.14%
Capital Outlay	1,500,207	255,450	5,566	1,506,849	805,000	(701,849)	-12610.44%
Debt Service	5,997,660	5,927,577	6,145,300	5,885,357	6,533,705	648,348	10.55%
Non-Departmental	4,728,140	1,720,031	1,473,184	1,809,127	1,500,285	(308,842)	-20.96%
<b>TOTAL GENERAL FUND EXPENDITURES:</b>	<b>63,869,504</b>	<b>60,944,939</b>	<b>63,187,112</b>	<b>69,069,329</b>	<b>71,458,171</b>	<b>2,388,842</b>	<b>3.46%</b>

Chart – General Fund Budgeted Expenditures by Function



## General Fund Budgeted Expenditures Summary By Department

	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b>GENERAL FUND EXPENDITURES:</b>							
<i>General Government Administration:</i>							
Board of Supervisors	213,784	217,124	226,087	228,996	229,430	434	0.19%
County Administration	422,787	412,981	415,794	439,964	461,609	21,645	4.92%
County Attorney	126,198	147,286	196,970	90,000	150,000	60,000	66.67%
Auditor	74,960	62,857	83,431	76,000	76,000	0	0.00%
Commissioner of Revenue	439,540	452,998	452,240	483,656	483,936	280	0.06%
Reassessment	165,049	0	0	0	0	0	0.00%
Board of Equalization	6,576	777	275	0	0	0	0.00%
Treasurer	559,611	553,322	564,782	586,290	595,518	9,228	1.57%
Finance	241,061	213,106	224,796	277,835	344,896	67,061	24.14%
Information Technology	146,830	122,675	143,594	140,907	0	(140,907)	-100.00%
Geographic Information Systems	101,151	102,616	111,351	108,294	110,902	2,608	2.41%
Board of Elections	249,113	79,957	77,281	80,179	124,555	44,376	55.35%
General Registrar	114,913	123,023	121,767	129,059	139,207	10,148	7.86%
Total General Government Administration	2,861,573	2,488,722	2,618,367	2,641,179	2,716,053	74,874	2.83%

## GENERAL FUND SUMMARIES

## GENERAL FUND

	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Judicial Administration:</i>							
Circuit Court	65,032	64,417	65,373	75,049	70,487	(4,562)	-6.08%
General District Court	5,972	6,612	7,384	9,400	11,025	1,625	17.29%
Magistrates' Office	2,664	1,763	2,001	3,025	3,425	400	13.22%
Juvenile and Domestic Relations Court	8,396	8,659	10,274	14,450	14,450	0	0.00%
Clerk of the Circuit Court (County Clerk)	545,830	548,973	584,945	611,650	608,511	(3,138)	-0.51%
Sheriff (Courts)	684,872	655,236	784,793	818,378	776,725	(41,653)	-5.09%
Law Library	18,908	19,193	25,832	23,500	25,700	2,200	9.36%
Records Restoration	14,565	29,581	2,940	0	0	0	0.00%
Commonwealth's Attorney	541,678	541,075	547,915	554,452	580,608	26,156	4.72%
Victim Witness Coordinator	62,045	95,703	101,218	106,372	105,698	(674)	-0.63%
<b>Total Judicial Administration</b>	<b>1,949,962</b>	<b>1,971,211</b>	<b>2,132,675</b>	<b>2,216,276</b>	<b>2,196,629</b>	<b>(19,647)</b>	<b>-0.89%</b>
<i>Public Safety:</i>							
Sheriff (Law Enforcement)	4,545,663	5,067,918	5,522,855	5,403,676	5,503,894	100,218	1.85%
Volunteer Fire and Rescue	1,025,391	1,178,829	855,103	1,140,645	1,041,593	(99,052)	-8.68%
<i>County of Shenandoah, Virginia</i>			10	FY 2020 Adopted Budget			

## GENERAL FUND SUMMARIES

## GENERAL FUND

	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Forest Fire Protection	9,495	9,495	9,495	9,495	11,095	1,600	16.85%
Fire and Rescue	3,939,141	3,946,432	4,403,940	4,555,679	4,857,174	301,495	6.62%
Corrections and Detention	2,173,925	2,354,701	2,306,301	2,656,647	3,233,428	576,781	21.71%
Processing Center	12,939	7,172	5,451	15,726	6,378	(9,348)	-59.44%
Juvenile Probation	462,780	484,273	516,378	566,556	554,201	(12,355)	-2.18%
Building Code Enforcement	404,900	371,262	411,068	419,299	464,487	45,189	10.78%
Animal Control	127,909	131,053	153,913	163,731	190,767	27,036	16.51%
Animal Shelter	244,324	233,246	250,657	259,379	266,060	6,681	2.58%
Medical Examiner	1,180	520	1,078	900	2,500	1,600	177.78%
Emergency Communications Center	1,324,970	1,392,416	1,517,517	1,455,326	1,743,261	287,935	19.78%
<b>Total Public Safety</b>	<b>14,272,617</b>	<b>15,177,318</b>	<b>15,953,756</b>	<b>16,647,058</b>	<b>17,874,837</b>	<b>1,921,082</b>	<b>12.04%</b>
<i>Public Works:</i>							
General Properties	1,148,873	1,140,004	1,157,835	1,223,037	1,315,065	92,028	7.52%
<b>Total Public Works</b>	<b>1,148,873</b>	<b>1,140,004</b>	<b>1,157,835</b>	<b>1,223,037</b>	<b>1,315,065</b>	<b>92,028</b>	<b>7.52%</b>

## GENERAL FUND SUMMARIES

## GENERAL FUND

	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Health and Welfare:</i>							
Department of Social Services	935,619	896,721	994,889	1,205,210	1,344,306	139,096	11.54%
Comprehensive Services Act	1,111,235	1,325,564	1,480,874	1,116,000	1,116,000	0	0.00%
Local Health Department	316,933	320,932	322,998	325,047	352,599	27,552	8.48%
Mental Health/Concern Hotline	241,646	241,646	241,646	247,662	253,662	6,000	2.42%
Area Agency on Aging	83,000	68,000	68,000	78,000	78,000	0	0.00%
Tax Relief for the Elderly	215,677	232,777	249,131	239,929	267,000	27,071	11.28%
County Farm/Home	0	5,000	0	0	0	0	0.00%
Support - Social Services	64,000	57,000	57,000	59,500	59,500	0	0.00%
<b>Total Health and Welfare</b>	<b>2,968,110</b>	<b>3,147,640</b>	<b>3,414,538</b>	<b>3,271,348</b>	<b>3,471,067</b>	<b>199,719</b>	<b>6.11%</b>
<i>Education:</i>							
Shenandoah County Public Schools	25,245,580	25,746,050	26,585,193	30,273,197	31,242,346	969,149	3.20%
Lord Fairfax Community College	45,511	45,346	44,957	49,936	51,469	1,533	3.07%
<b>Total Education</b>	<b>25,291,091</b>	<b>25,791,396</b>	<b>26,630,150</b>	<b>30,323,133</b>	<b>31,293,815</b>	<b>970,682</b>	<b>3.20%</b>
<i>Recreation and Cultural:</i>							
Parks and Recreation	792,063	839,681	976,349	736,607	946,473	209,866	28.49%
<i>County of Shenandoah, Virginia</i>			12	FY 2020 Adopted Budget			

GENERAL FUND SUMMARIES

GENERAL FUND

	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
KidzRec	0	383,473	484,512	421,350	454,126	32,776	7.78%
Cultural Services	6,500	6,500	9,000	9,500	16,000	6,500	68.42%
Library Administration	723,624	719,945	724,854	788,089	834,390	46,301	5.88%
<b>Total Recreation and Cultural</b>	<b>1,522,187</b>	<b>1,949,599</b>	<b>2,194,715</b>	<b>1,955,546</b>	<b>2,250,989</b>	<b>295,443</b>	<b>15.11%</b>
<i>Community Development:</i>							
Community Development	370,959	371,499	347,588	421,095	295,426	(125,670)	-29.84%
Economic Development	607,960	274,890	277,372	634,453	663,959	29,506	4.65%
Tourism	196,136	262,213	355,410	0	0	0	0.00%
Litter Control	16,869	20,146	18,000	18,000	18,000	0	0.00%
Soil and Water Conservation District	311,560	323,169	337,194	359,043	374,477	15,434	4.30%
Virginia Cooperative Extension Service	125,600	124,072	125,464	157,828	148,864	(8,964)	-5.68%
<b>Total Community Development</b>	<b>1,629,084</b>	<b>1,375,990</b>	<b>1,461,028</b>	<b>1,590,419</b>	<b>1,500,726</b>	<b>(89,693)</b>	<b>-57129.58%</b>
<i>Capital Outlay:</i>							
Capital Outlay - County General Fund	1,500,207	255,450	5,566	1,506,849	805,000	(701,849)	-46.58%
<b>Total Capital Outlay</b>	<b>1,500,207</b>	<b>255,450</b>	<b>5,566</b>	<b>1,506,849</b>	<b>805,000</b>	<b>(701,849)</b>	<b>-46.58%</b>

	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Debt Service:</i>							
Debt Service - County	2,426,309	2,364,899	2,361,896	2,361,624	3,023,631	662,007	28.03%
Debt Service - Schools	3,571,351	3,562,678	3,783,404	3,523,733	3,510,074	(13,659)	-0.39%
<b>Total Debt Service</b>	<b>5,997,660</b>	<b>5,927,577</b>	<b>6,145,300</b>	<b>5,885,357</b>	<b>6,533,705</b>	<b>648,348</b>	<b>11.02%</b>
<i>Non-Departmental:</i>							
Judgments and Settlements	189	1,320	405	475	650	175	36.84%
Revenue Refunds	13,344	11,292	9,031	24,550	8,500	(16,050)	-65.38%
Transfers, Reserves, and Other	4,714,607	1,707,419	1,463,748	1,784,102	1,491,135	(292,967)	-16.42%
<b>Total Non-Departmental</b>	<b>4,728,140</b>	<b>1,720,031</b>	<b>1,473,184</b>	<b>1,809,127</b>	<b>1,500,285</b>	<b>(308,842)</b>	<b>-17.07%</b>
<b>TOTAL GENERAL FUND EXPENDITURES:</b>	<b>63,869,504</b>	<b>60,944,939</b>	<b>63,187,112</b>	<b>69,069,328</b>	<b>71,458,171</b>	<b>2,388,843</b>	<b>3.46%</b>

## GENERAL FUND REVENUES

Account Name	FY 2016 Actual Revenues	FY 2017 Actual Revenues	FY 2018 Actual Revenues	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b>GENERAL FUND REVENUES:</b>							
<i>Local Revenues:</i>							
<u>General Property Taxes</u>							
Real Property Taxes	26,048,287	26,395,281	27,305,460	29,030,668	29,050,000	19,332	0.07%
Public Service Corporation Taxes	1,461,964	1,562,750	1,691,827	1,511,955	1,700,000	188,045	12.44%
Personal Property Taxes	10,101,935	10,878,083	12,032,679	12,010,343	12,900,000	889,657	7.41%
Mobile Home Taxes	23,019	29,609	26,118	29,787	31,250	1,463	4.91%
Machinery & Tools Taxes	2,290,714	2,674,821	3,055,357	3,252,051	3,252,051	0	0.00%
Merchants Capital	268,204	313,730	330,888	279,334	335,000	55,666	19.93%
Penalties	348,447	359,394	378,046	340,917	365,000	24,083	7.06%
Interest	351,585	349,920	349,053	339,540	350,000	10,460	3.08%
Total General Property Taxes	40,894,155	42,563,588	45,169,427	46,794,595	47,983,301	1,188,706	2.54%
<u>Other Local Taxes</u>							
Local Sales and Use Taxes	3,246,390	3,536,415	3,651,977	3,768,000	3,930,000	162,000	4.30%
Consumers' Utility Taxes	1,881,288	1,937,678	1,867,094	1,931,472	1,950,000	18,528	0.96%
Utility License Taxes	29,323	7,931	51,546	29,730	29,800	70	0.24%
Motor Vehicle Licenses	871,893	871,435	891,545	870,000	880,000	10,000	1.15%

GENERAL FUND REVENUES

GENERAL FUND

Account Name	FY 2016 Actual Revenues	FY 2017 Actual Revenues	FY 2018 Actual Revenues	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Taxes on Recordation and Wills	347,726	410,384	366,337	340,000	390,000	50,000	14.71%
Transient Occupancy Tax	147,569	160,463	160,944	148,070	165,000	16,930	11.43%
<b>Total Other Local Taxes</b>	<b>6,524,189</b>	<b>6,924,306</b>	<b>6,989,443</b>	<b>7,087,272</b>	<b>7,344,800</b>	<b>257,528</b>	<b>3.63%</b>
<b>Permits, Fees, and Licenses:</b>							
Animal Licenses	19,329	20,904	22,877	19,500	21,000	1,500	7.69%
ABC License Fees	4,193	4,085	4,280	3,040	4,200	1,160	38.16%
Building Permits and Fees	349,186	316,875	356,343	323,575	419,400	95,825	29.61%
Planning and Zoning Permits and Fees	52,550	29,436	36,859	35,600	39,000	3,400	9.55%
Erosion & Sedimentation Permits and Fees	3,670	2,460	3,540	4,000	4,000	0	0.00%
Other Permits and Fees	2,699	(1,452)	2,475	3,500	2,500	(1,000)	-28.57%
<b>Total Permits, Fees, and Licenses</b>	<b>431,627</b>	<b>372,308</b>	<b>426,374</b>	<b>389,215</b>	<b>490,100</b>	<b>100,885</b>	<b>25.92%</b>
<b>Fines and Forfeitures:</b>							
Court Fines and Forfeitures	49,071	46,845	35,788	47,000	44,000	(3,000)	-6.38%
Animal Control LOC2	0	0	4	0	0	0	0.00%
Court Wills and Administration	17,600	13,852	15,657	16,000	16,500	500	3.13%
<b>Total Fines and Forfeitures</b>	<b>66,671</b>	<b>60,697</b>	<b>51,449</b>	<b>63,000</b>	<b>60,500</b>	<b>(2,500)</b>	<b>-3.97%</b>
<b>Revenue from the Use of Money &amp; Property:</b>							
Interest on Bank Deposits	29,325	68,358	154,332	50,000	250,000	200,000	400.00%
Convenience Fees on Credit Cards	49,772	55,376	64,057	35,000	40,000	5,000	14.29%
Rental of Properties	332,591	402,736	406,253	377,752	381,800	4,048	1.07%
<b>Total Revenue from the Use of Money &amp; Property</b>	<b>411,688</b>	<b>526,469</b>	<b>624,643</b>	<b>462,752</b>	<b>671,800</b>	<b>209,048</b>	<b>45.17%</b>

GENERAL FUND REVENUES

GENERAL FUND

Account Name	FY 2016 Actual Revenues	FY 2017 Actual Revenues	FY 2018 Actual Revenues	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b>Charges for Services:</b>							
Excess Fees of Clerk	0	2,111	671	0	0	0	0.00%
Charges for Courthouse Security	95,344	103,677	91,554	96,200	96,200	0	0.00%
Law Library Fees	14,354	10,952	8,117	13,117	25,700	12,583	95.92%
Jail Admission Fees	4,456	4,383	4,760	0	4,750	4,750	0.00%
Charges for Courthouse Construction	39,151	34,562	32,106	39,000	35,000	(4,000)	-10.26%
Charges for Commonwealth's Attorney	4,304	5,223	4,725	4,356	4,700	344	7.91%
Charges for Animal Protection	8,843	9,387	9,370	9,430	9,400	(30)	-0.32%
Charges for Parks and Recreation	428,021	383,223	562,856	378,123	460,000	81,877	21.65%
Charges for KidzRec	0	461,348	497,665	413,503	458,351	44,848	10.85%
Charges for Spay and Neuter	3,865	3,970	3,640	4,000	5,000	1,000	25.00%
Charges for Courthouse Maintenance	26,112	22,622	20,326	25,000	23,000	(2,000)	-8.00%
Charges for Services - Other	85,900	65,338	89,411	6,000	80,000	74,000	1233.33%
<b>Total Charges for Services</b>	<b>710,350</b>	<b>1,106,797</b>	<b>1,325,201</b>	<b>988,729</b>	<b>1,202,101</b>	<b>213,372</b>	<b>21.58%</b>
<b>Miscellaneous Revenue:</b>							
Miscellaneous Receipts	133,809	240,402	404,749	158,000	356,500	198,500	125.63%
<b>Total Miscellaneous Revenue</b>	<b>133,809</b>	<b>240,402</b>	<b>404,749</b>	<b>158,000</b>	<b>356,500</b>	<b>198,500</b>	<b>125.63%</b>
<b>Recovered Costs:</b>							
Lord Fairfax Soil and Water Conservation District	296,229	307,171	321,194	333,672	365,587	31,915	9.56%
Dept. of Social Services - Depreciation and Interest	110,412	96,935	94,326	108,001	102,000	(6,001)	-5.56%
Tracey Webb Grant	0	0	0	0	19,818	19,818	0.00%

GENERAL FUND REVENUES

GENERAL FUND

Account Name	FY 2016 Actual Revenues	FY 2017 Actual Revenues	FY 2018 Actual Revenues	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Town of Edinburg Law Enforcement	82,625	68,549	77,341	100,818	103,483	2,665	2.64%
Town of Toms Brook Law Enforcement	0	0	0	27,000	0	(27,000)	-100.00%
Registrar-Election Costs to Towns	0	0	0	0	14,500	14,500	0.00%
Economic Development Recoveries	0	0	0	0	32,000	32,000	0.00%
Donation of Land	85,338	0	0	0	0	0	0.00%
Charges for Ambulance Recoveries	821,168	706,975	937,308	745,075	1,000,000	254,925	34.21%
Other Recovered Costs	224,769	122,660	82,962	360,000	200,000	(160,000)	-44.44%
<b>Total Recovered Costs</b>	<b>1,620,541</b>	<b>1,302,289</b>	<b>1,513,131</b>	<b>1,674,566</b>	<b>1,837,388</b>	<b>162,822</b>	<b>9.72%</b>
<b>Total Revenue From Local Sources</b>	<b>50,793,030</b>	<b>53,096,856</b>	<b>56,504,418</b>	<b>57,618,129</b>	<b>59,946,490</b>	<b>2,328,361</b>	<b>4%</b>
<i>Intergovernmental Revenues:</i>							
<u>Revenue from the Commonwealth:</u>							
<u>Non-Categorical Aid:</u>							
Motor Vehicle Carriers' Tax	30,019	36,298	11,692	36,298	37,000	702	1.93%
Mobile Home Titling Tax	9,529	10,432	10,509	8,200	10,500	2,300	28.05%
Motor Vehicle Rental Tax	5,175	4,347	4,763	5,000	5,000	0	0.00%
State Recordation Tax	220,735	251,121	227,087	220,113	250,000	29,887	13.58%
Personal Property Tax Relief Funds	3,647,829	3,647,829	3,647,829	3,647,829	3,647,829	0	0.00%
<b>Total Commonwealth - Non-Categorical Aid</b>	<b>3,913,287</b>	<b>3,950,028</b>	<b>3,901,880</b>	<b>3,917,440</b>	<b>3,950,329</b>	<b>32,889</b>	<b>0.84%</b>
<u>Categorical Aid - Shared Expenses:</u>							
Commonwealth's Attorney	366,711	367,405	375,892	371,262	387,664	16,402	4.42%
Sheriff	1,750,152	1,725,225	1,794,237	1,825,515	1,888,715	63,200	3.46%
Commissioner of Revenue	124,505	124,634	128,995	126,521	136,659	10,138	8.01%

GENERAL FUND REVENUES

GENERAL FUND

Account Name	FY 2016 Actual Revenues	FY 2017 Actual Revenues	FY 2018 Actual Revenues	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Treasurer	125,372	125,531	127,901	130,184	134,237	4,053	3.11%
Registrar/Electoral Board	57,071	41,896	42,321	45,255	45,325	70	0.15%
Clerk of the Circuit Court	307,546	310,038	314,835	308,683	307,916	(767)	-0.25%
<b>Total Commonwealth - Categorical Aid</b>	<b>2,731,357</b>	<b>2,694,730</b>	<b>2,784,181</b>	<b>2,807,420</b>	<b>2,900,516</b>	<b>93,096</b>	<b>3.32%</b>
<u>Other Categorical Aid:</u>							
Litter Control Grant	18,880	18,221	17,800	18,000	18,000	0	0.00%
VJCCCA Grant	31,204	31,204	26,824	31,204	30,904	(300)	-0.96%
Victim-Witness Grant	61,372	32,719	11,088	106,678	26,425	(80,253)	-75.23%
Wireless E-911 Grant	115,473	106,660	111,441	105,698	133,040	27,342	25.87%
Four for Life Grant	47,449	43,266	0	43,266	47,449	4,183	9.67%
Fire Programs Fund	128,966	81,320	83,776	81,320	84,000	2,680	3.30%
RSAF Grant	0	0	0	0	116,893	116,893	0.00%
Commission for the Arts	5,000	4,250	4,500	5,000	4,500	(500)	-10.00%
Extradition of Prisoners	2,745	4,829	5,576	1,280	4,500	3,220	251.56%
Other Categorical Aid	576,773	339,228	249,279	0	252,200	252,200	0.00%
<b>Total Commonwealth - Other Categorical Aid</b>	<b>987,862</b>	<b>661,697</b>	<b>510,284</b>	<b>392,446</b>	<b>717,911</b>	<b>325,465</b>	<b>82.93%</b>
<b>Total Revenue From the Commonwealth</b>	<b>7,632,506</b>	<b>7,306,454</b>	<b>7,196,344</b>	<b>7,117,306</b>	<b>7,568,756</b>	<b>451,450</b>	<b>6.34%</b>
<u>Federal Revenues:</u>							
<u>Non-Categorical Aid:</u>							
Payments in Lieu of Taxes	178,749	196,491	202,133	180,000	192,500	12,500	6.94%
<b>Total Federal - Non-Categorical Aid</b>	<b>178,749</b>	<b>196,491</b>	<b>202,133</b>	<b>180,000</b>	<b>192,500</b>	<b>12,500</b>	<b>6.94%</b>

GENERAL FUND REVENUES

GENERAL FUND

Account Name	FY 2016 Actual Revenues	FY 2017 Actual Revenues	FY 2018 Actual Revenues	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b>Categorical Aid:</b>							
DMV Ground Transportation Safety Grant	16,672	25,597	19,985	24,760	24,903	143	0.58%
U.S. Forest Service Patrol	5,280	5,269	5,189	7,751	5,684	(2,067)	-26.67%
Bullet Proof Vest Grant	11,197	2,490	3,735	0	17,738	17,738	0.00%
Emergency Management Performance Grants	23,509	97,018	25,000	23,509	23,509	0	0.00%
Project Lifesaver	470	710	1,490	3,505	3,500	(5)	-0.14%
Highway Planning and Construction	311,238	0	0	0	0	0	0.00%
Triad Grant	2,655	3,575	2,520	2,940	3,000	60	2.04%
Federal Asset Sharing Program	154,304	2,896,768	157,749	224,678	129,595	(95,083)	-42.32%
Other Categorical Aid	25	73,347	83,157	0	79,273	79,273	0.00%
<b>Total Federal - Categorical Aid</b>	<b>525,350</b>	<b>3,104,774</b>	<b>298,825</b>	<b>287,143</b>	<b>287,202</b>	<b>59</b>	<b>0.02%</b>
<b>Total Revenue from the Federal Government</b>	<b>704,099</b>	<b>3,301,265</b>	<b>500,958</b>	<b>467,143</b>	<b>479,702</b>	<b>12,559</b>	<b>3%</b>
<b>Total Intergovernmental Revenue</b>	<b>8,336,605</b>	<b>10,607,719</b>	<b>7,697,302</b>	<b>7,584,449</b>	<b>8,048,458</b>	<b>464,009</b>	<b>6%</b>
<b>Other Financing Sources:</b>							
<b>Non-Revenue Receipts:</b>							
Debt Service Interest Subsidy	514,696	514,301	259,005	511,900	259,000	(252,900)	-49.40%
Bond Proceeds	0	0	729,723	0	0	0	0.00%
Capital Lease Financing Proceeds	0	0	0	875,000	0	(875,000)	-100.00%
Unassigned Fund Balance	5,375,908	0	0	2,506,849	3,204,223	697,374	27.82%
<b>Total Non-Revenue Receipts</b>	<b>5,890,604</b>	<b>514,301</b>	<b>988,728</b>	<b>3,893,749</b>	<b>3,463,223</b>	<b>(430,526)</b>	<b>-11.06%</b>
<b>Total Other Financing Sources</b>	<b>5,890,604</b>	<b>514,301</b>	<b>988,728</b>	<b>3,893,749</b>	<b>3,463,223</b>	<b>(430,526)</b>	<b>-11%</b>
<b>TOTAL GENERAL FUND REVENUES:</b>	<b>65,020,239</b>	<b>64,218,877</b>	<b>65,190,448</b>	<b>69,163,569</b>	<b>71,458,171</b>	<b>2,361,844</b>	<b>3.41%</b>

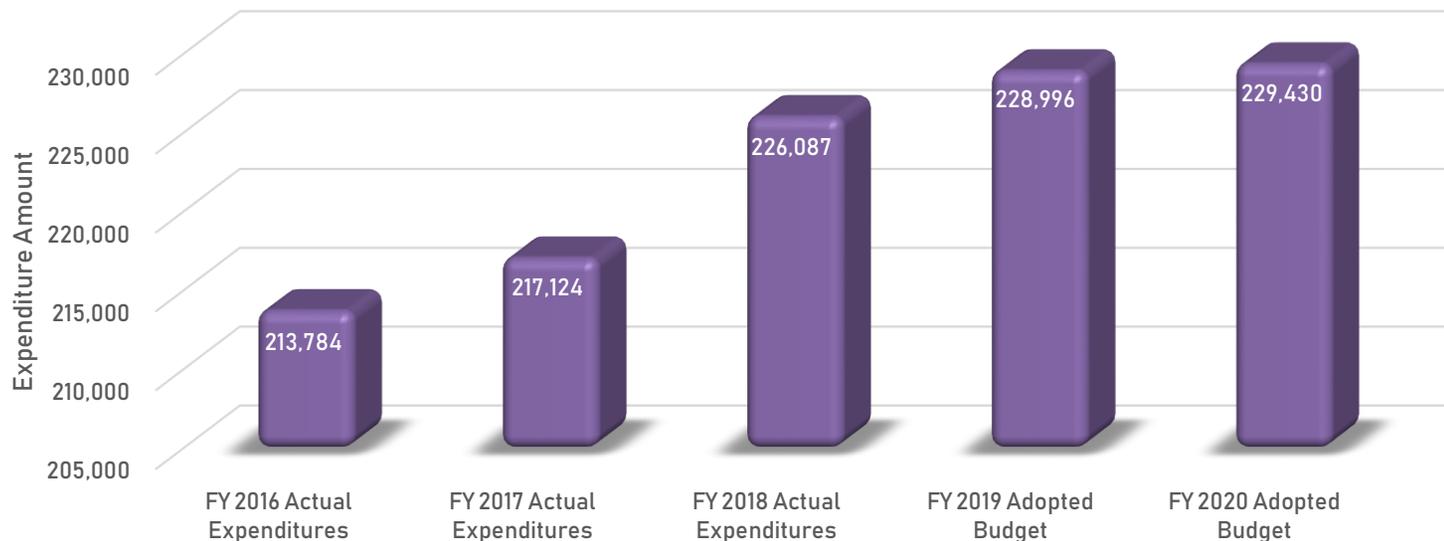
## BOARD OF SUPERVISORS

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

Mr. Dick Neese, *District 1*  
 Mr. Richard Walker, Vice Chairman, *District 3*  
 Mr. Dennis Morris, *District 5*

Mr. Steve Baker, *District 2*  
 Mr. Karl Roulston, *District 4*  
 Dr. Conrad Helsley, Chairman, *District 6*

**Board of Supervisors**



## Board of Supervisors Expenditures

Account Number	Account Name	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b>BOARD OF SUPERVISORS (11010):</b>								
<i>Salaries &amp; Wages:</i>								
4-100-11010-1100	Salaries & Wages – Regular	63,965	63,930	63,900	63,900	63,900	0	0%
<i>Employee Benefits:</i>								
4-100-11010-2100	FICA/Medicare - Employer	4,504	4,560	4,513	4,890	4,890	0	0%
4-100-11010-2310	Hospitalization Insurance	32,960	31,984	32,595	31,413	31,440	27	0%
4-100-11010-2320	Patient-Centered Outcome Research	0	1,395	0	1,300	1,300	0	0%
4-100-11010-2710	Line of Duty Act	50,267	50,370	58,092	55,293	60,000	4707	9%
<i>Contractual Services:</i>								
4-100-11010-3110	Professional Services-New Hire Screenings	3,689	6,551	2,840	3,300	3,000	-300	-9%
4-100-11010-3150	Professional Services	3,050	3,476	115	7,000	3,500	-3500	-50%
4-100-11010-3190	Codifying Ordinances	2,737	1,800	5,110	3,000	3,000	0	0%
4-100-11010-3310	Repairs and Maintenance	0	0	938	0	0	0	0%
4-100-11010-3500	Printing and Binding	88	0	0	0	0	0	0%
4-100-11010-3600	Advertising	10,265	9,180	11,417	9,000	10,000	1000	11%
<i>Other Charges:</i>								
4-100-11010-5230	Telecommunications	899	379	402	600	600	0	0%
4-100-11010-5307	Public Officials Liability Insurance	10,061	10,282	10,367	10,100	11,000	900	9%

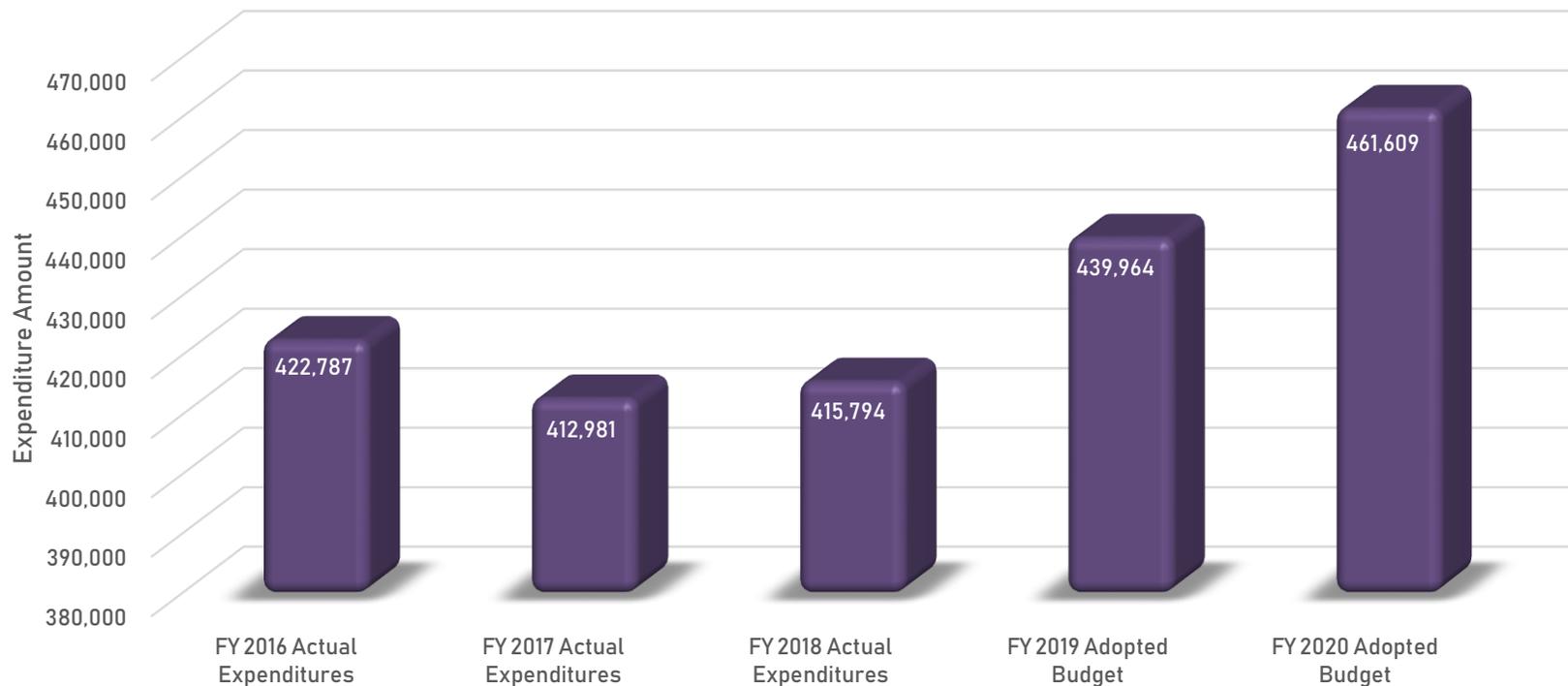
BOARD OF SUPERVISORS, CONTINUED

Account Number	Account Name	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-11010-5308	General Liability Insurance	17,142	17,521	17,758	17,500	18,000	500	3%
4-100-11010-5510	Mileage	1,098	2,148	3,361	3,000	3,000	0	0%
4-100-11010-5530	Food & Lodging	826	939	242	3,200	2,000	-1200	-38%
4-100-11010-5540	Convention, Training, & Education	1,146	1,538	445	1,400	1,500	100	7%
4-100-11010-5810	Dues & Association Membership	9,825	9,914	9,854	10,700	10,500	-200	-2%
4-100-11010-5850	Miscellaneous Expenses	388	211	0	0	0	0	0%
<i>Materials and Supplies:</i>								
4-100-11010-6001	Office Supplies	611	77	208	400	300	-100	-25%
4-100-11010-6004	New Hire Screenings	0	0	0	0	0	0	0%
4-100-11010-6013	Operating Supplies	0	102	609	0	0	0	0%
4-100-11010-6014	Operating Supplies	263	766	1,285	3,000	1,500	-1500	-50%
<i>Capital Outlay:</i>								
4-100-11010-8207	EDP Equipment	0	0	2,035	0	0	0	2035
<b>TOTAL BOARD OF SUPERVISORS:</b>		<b>213,784</b>	<b>217,124</b>	<b>226,087</b>	<b>228,996</b>	<b>229,430</b>	<b>434</b>	<b>0%</b>

## COUNTY ADMINISTRATION

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

County Administration



## County Administration Expenditures

Account Number	Account Name	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b>COUNTY ADMINISTRATION (12100):</b>								
<i>Salaries &amp; Wages:</i>								
4-100-12100-1100	Salaries & Wages – Regular	308,044	304,022	301,196	317,032	330,592	13,560	4.28%
<i>Employee Benefits:</i>								
4-100-12100-2100	FICA/Medicare - Employer	23,167	22,701	23,020	24,253	25,290	1,037	4.28%
4-100-12100-2210	Virginia Retirement System	35,702	29,401	29,463	29,706	30,976	1,270	4.28%
4-100-12100-2215	Hybrid STD/LTD Premium	0	0	149	0	150	150	0.00%
4-100-12100-2225	Deferred Compensation	3,765	3,780	3,780	3,690	4,000	310	8.40%
4-100-12100-2310	Hospitalization Insurance	28,411	29,744	30,708	35,246	35,300	54	0.15%
4-100-12100-2400	Group Life Insurance	1,479	1,574	1,578	1,649	1,725	76	4.64%
4-100-12100-2500	VRS Health Insurance Credit	400	394	394	408	400	(8)	-1.96%
4-100-12100-2600	Unemployment Insurance	160	96	107	160	100	(60)	-37.50%
4-100-12100-2700	Workers' Compensation Insurance	199	216	215	300	300	0	0.00%
4-100-12100-2900	Accrued Annual & Sick Leave Payout	0	0	447	0	0	0	0.00%
<i>Contractual Services:</i>								
4-100-12100-3310	Repairs & Maintenance	896	455	1,901	250	250	0	0.00%
4-100-12100-3320	Maintenance & Service Contract	5,025	5,491	5,537	5,870	11,400	5,530	94.21%
4-100-12100-3500	Printing	214	616	274	700	500	(200)	-28.57%
4-100-12100-5210	Postal Service	219	596	362	1,100	400	(700)	-63.64%
4-100-12100-5230	Telecommunications	3,284	3,028	3,408	3,450	5,000	1,550	44.93%
4-100-12100-5305	Auto Insurance	1,885	1,927	2,408	1,926	1,926	0	0.00%

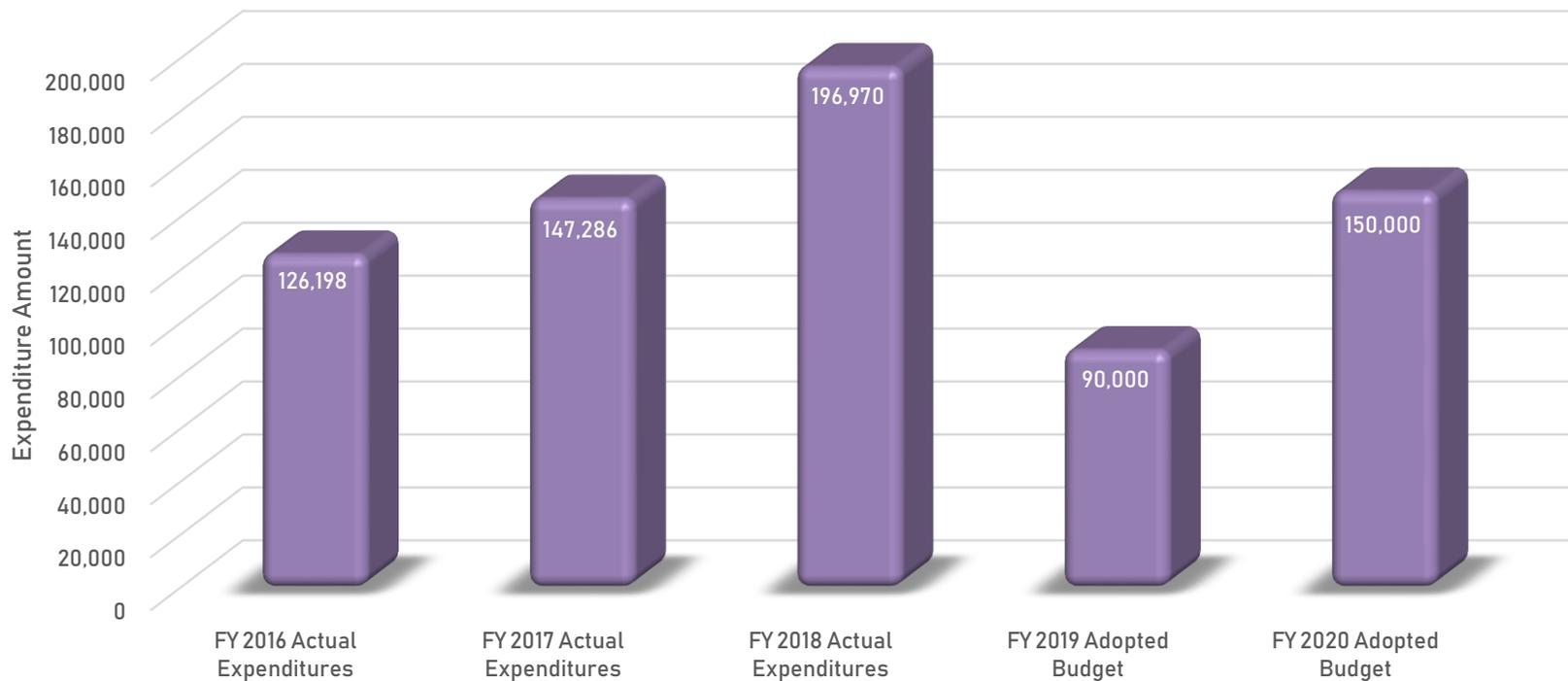
## COUNTY ADMINISTRATION, CONTINUED

Account Number	Account Name	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-12100-5309	Equipment Insurance	0	0	0	0	2,200	2,200	0.00%
4-100-12100-5510	Mileage	626	942	799	800	500	(300)	-37.50%
4-100-12100-5530	Food & Lodging	1,001	764	1,508	2,000	1,000	(1,000)	-50.00%
4-100-12100-5540	Convention, Training, & Education	2,907	1,320	2,861	3,000	3,000	0	0.00%
4-100-12100-5810	Dues & Association Membership	2,074	2,088	3,335	3,175	3,000	(175)	-5.51%
4-100-12100-6001	Office Supplies	2,823	3,133	2,018	3,700	3,000	(700)	-18.92%
4-100-12100-6008	Vehicle Supplies (Gas)	506	307	81	600	300	(300)	-50.00%
4-100-12100-6009	Auto Repairs & Maintenance	0	11	5	850	200	(650)	-76.47%
4-100-12100-6012	Books and Subscriptions	0	30	49	100	100	0	0.00%
4-100-12100-6014	Operating Supplies	0	341	190	0	0	0	0.00%
<b>TOTAL COUNTY ADMINISTRATION:</b>		<b>422,787</b>	<b>412,981</b>	<b>415,794</b>	<b>439,964</b>	<b>461,609</b>	<b>21,645</b>	<b>4.92%</b>

## COUNTY ATTORNEY

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

County Attorney



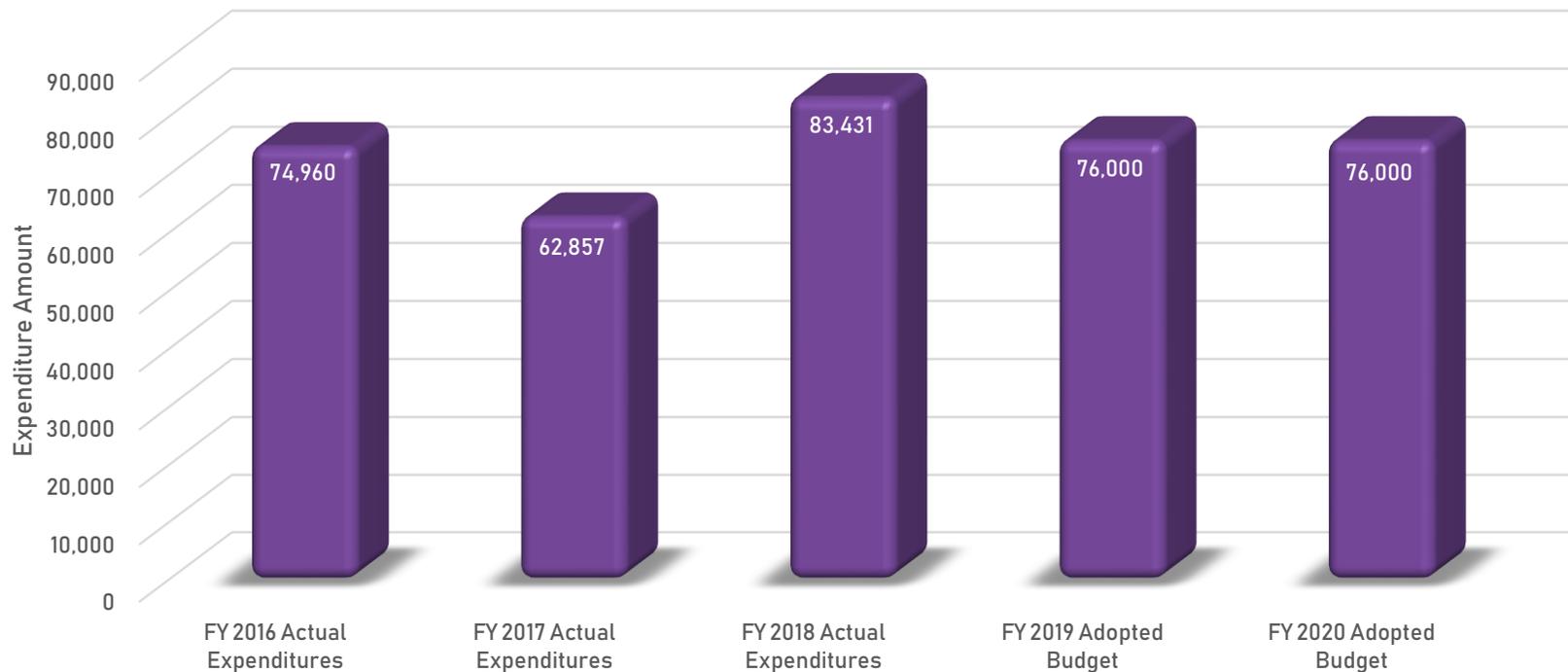
County Attorney Expenditures

Account Number	Account Name	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b>COUNTY ATTORNEY (12200):</b>								
<i>Professional Services:</i>								
4-100-12200-3150	Professional Services	126,198	147,286	196,970	90,000	150,000	60,000	66.67%
<b>TOTAL COUNTY ATTORNEY:</b>		<b>126,198</b>	<b>147,286</b>	<b>196,970</b>	<b>90,000</b>	<b>150,000</b>	<b>60,000</b>	<b>67%</b>

## AUDITOR

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

Auditor



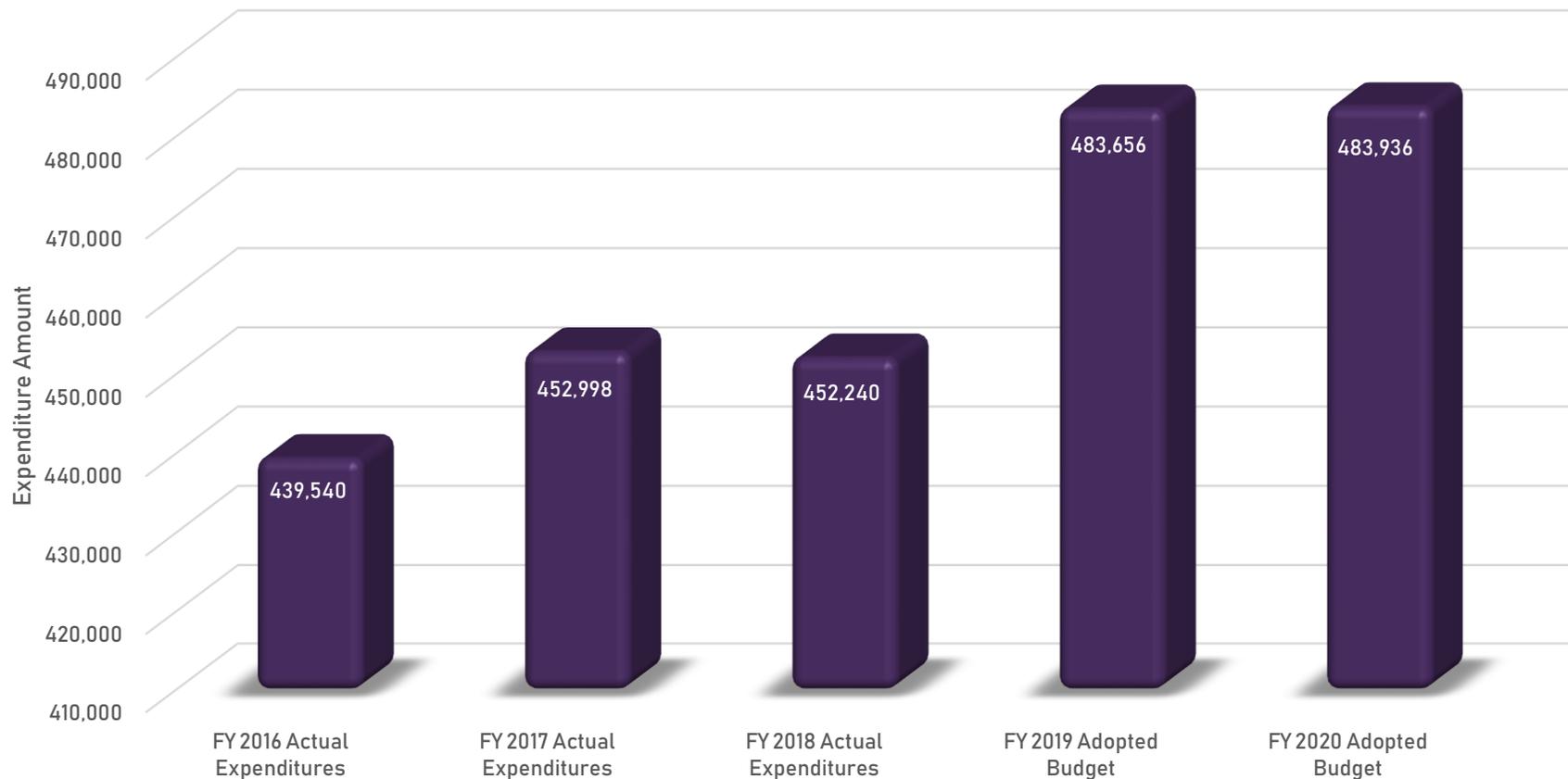
**Auditor Expenditures**

Account Number	Account Name	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b>AUDITOR (12240):</b>								
<i>Professional Services:</i>								
4-100-12240-3120	Professional Services (Audit)	71,160	62,059	78,151	66,000	65,000	-1,000	-1.52%
4-100-12240-3121	Professional Services (Accounting)	0	0	580	0	0	0	0.00%
4-100-12240-3160	Professional Services (Actuarial)	3,800	798	4,700	10,000	11,000	1,000	10.00%
<b>TOTAL AUDITOR:</b>		<b>74,960</b>	<b>62,857</b>	<b>83,431</b>	<b>76,000</b>	<b>76,000</b>	<b>0</b>	<b>0.00%</b>

## COMMISSIONER OF REVENUE

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

Commissoner of Revenue



Commissioner of Revenue Expenditures

Account Number	Account Name	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b>COMMISSIONER OF THE REVENUE (12310):</b>								
<i>Salaries &amp; Wages:</i>								
4-100-12310-1100	Salaries & Wages – Regular	315,330	320,280	320,618	331,834	338,815	6,981	2.10%
<i>Employee Benefits:</i>								
4-100-12310-2100	FICA/Medicare – Employer	23,150	23,467	23,409	25,385	25,920	535	2.11%
4-100-12310-2210	Virginia Retirement System (VRS)	36,533	31,377	31,267	31,093	31,747	654	2.10%
4-100-12310-2215	VRS Hybrid Premium	172	145	203	200	200	0	0.00%
4-100-12310-2310	Hospitalization Insurance	37,930	40,960	43,458	54,869	47,100	-7,769	-14.16%
4-100-12310-2400	Group Life Insurance	1,514	1,665	1,675	1,726	1,805	79	4.61%
4-100-12310-2600	Unemployment Insurance	240	140	129	280	100	-180	-64.29%
4-100-12310-2700	Workers' Compensation Insurance	202	222	224	320	300	-20	-6.25%
<i>Contractual Services:</i>								
4-100-12310-3180	Contractual Services	174	413	0	2,086	2,086	0	0.00%
4-100-12310-3310	Repairs & Maintenance	401	565	250	500	500	0	0.00%
4-100-12310-3320	Maintenance & Service Contract	8,958	19,461	15,502	14,175	14,175	0	0.00%
4-100-12310-3500	Printing	397	0	1,488	2,250	2,250	0	0.00%
4-100-12310-3600	Advertising	0	109	0	0	0	0	0.00%

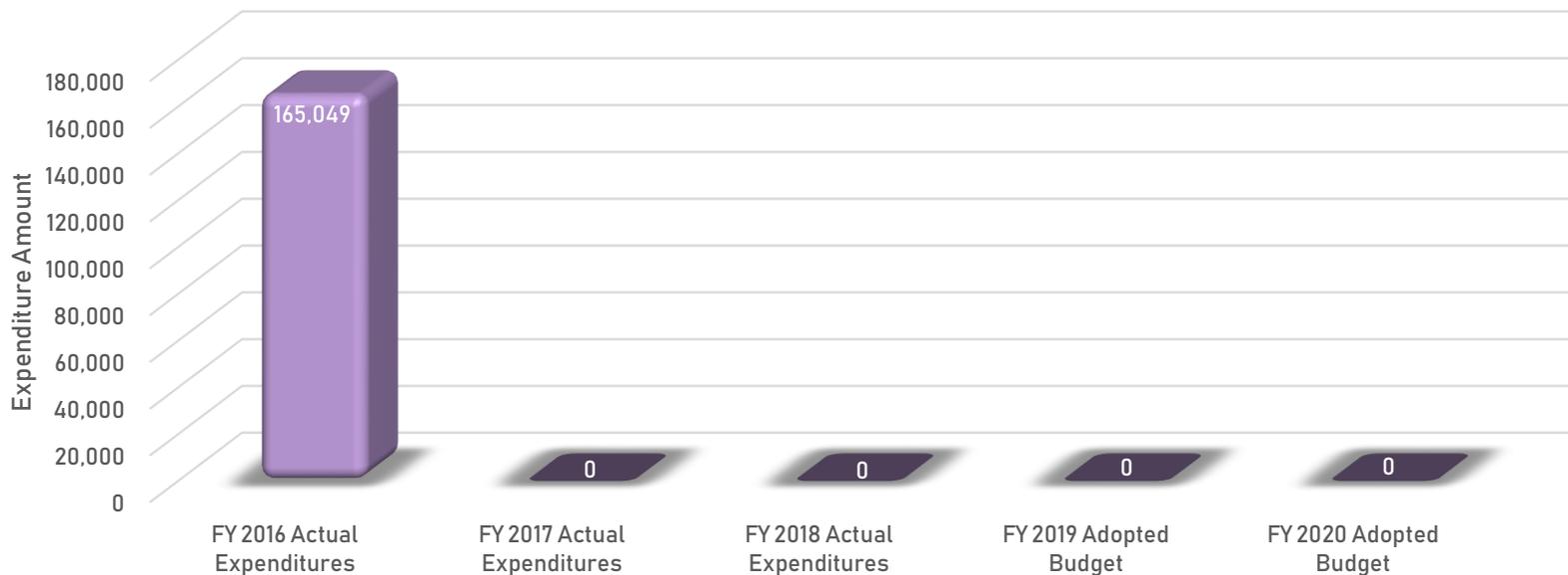
## COMMISSIONER OF REVENUE, CONTINUED

Account Number	Account Name	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Other Charges:</i>								
4-100-12310-5210	Postal Service	3,613	3,220	2,651	4,170	4,170	0	0.00%
4-100-12310-5230	Telecommunications	2,694	2,671	2,590	2,650	2,650	0	0.00%
4-100-12310-5305	Auto Insurance	942	963	963	963	963	0	0.00%
4-100-12310-5510	Mileage	212	159	63	120	120	0	0.00%
4-100-12310-5530	Food & Lodging	720	2,615	1,402	3,780	3,780	0	0.00%
4-100-12310-5540	Convention, Training, & Education	1,255	1,511	1,940	2,755	2,755	0	0.00%
4-100-12310-5810	Dues & Association Membership	1,470	520	1,150	1,020	1,020	0	0.00%
<i>Materials and Supplies:</i>								
4-100-12310-6001	Office Supplies	2,622	2,006	2,706	2,500	2,500	0	0.00%
4-100-12310-6008	Vehicles Supplies (Gas)	329	530	551	850	850	0	0.00%
4-100-12310-6009	Auto Repairs & Maintenance	0	0	0	130	130	0	0.00%
4-100-12310-6012	Books and Subscriptions	682	0	0	0	0	0	0.00%
<b>TOTAL COMMISSIONER OF THE REVENUE:</b>		<b>439,540</b>	<b>452,998</b>	<b>452,240</b>	<b>483,656</b>	<b>483,936</b>	<b>280</b>	<b>0.06%</b>

## REASSESSMENT

The Reassessment budget accounts for the costs of the periodic general reassessment of real property. General reassessments of real property occur on a periodic basis as determined by the Board of Supervisors; however, in accordance with the *Code of Virginia*, general reassessments must occur no less frequently than a six-year interval for counties with a population of 50,000 or less. The last reassessment for Shenandoah County occurred as of January 1, 2016, and the next reassessment will be effective January 1, 2022. Work will begin during the FY2021 budget cycle. Shenandoah County contracts with an independent firm to perform the reassessment. The assessment firm sends a notice to every property owner of record for any changes to the property that affect value adjustment as a result of the reassessment. Additionally, the assessment firm holds public forums on reassessment values in the summer of 2021 just prior to when each new reassessed value becomes effective.

Reassessment



**Reassessment Expenditures**

Account Number	Account Name	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b>REASSESSMENT (12320):</b>								
<i>Contractual Services:</i>								
4-100-12320-3167	Professional Services	164,312	0	0	0	0	0	0.00%
<i>Other Charges:</i>								
4-100-12320-5230	Telecommunications	249	0	0	0	0	0	0.00%
4-100-12320-5420	Lease/Rent Building	0	0	0	0	0	0	0.00%
<i>Materials &amp; Supplies:</i>								
4-100-12320-6001	Office Supplies	488	0	0	0	0	0	0.00%
<b>TOTAL REASSESSMENT:</b>		<b>165,049</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>

## BOARD OF EQUALIZATION

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

Board of Equalization



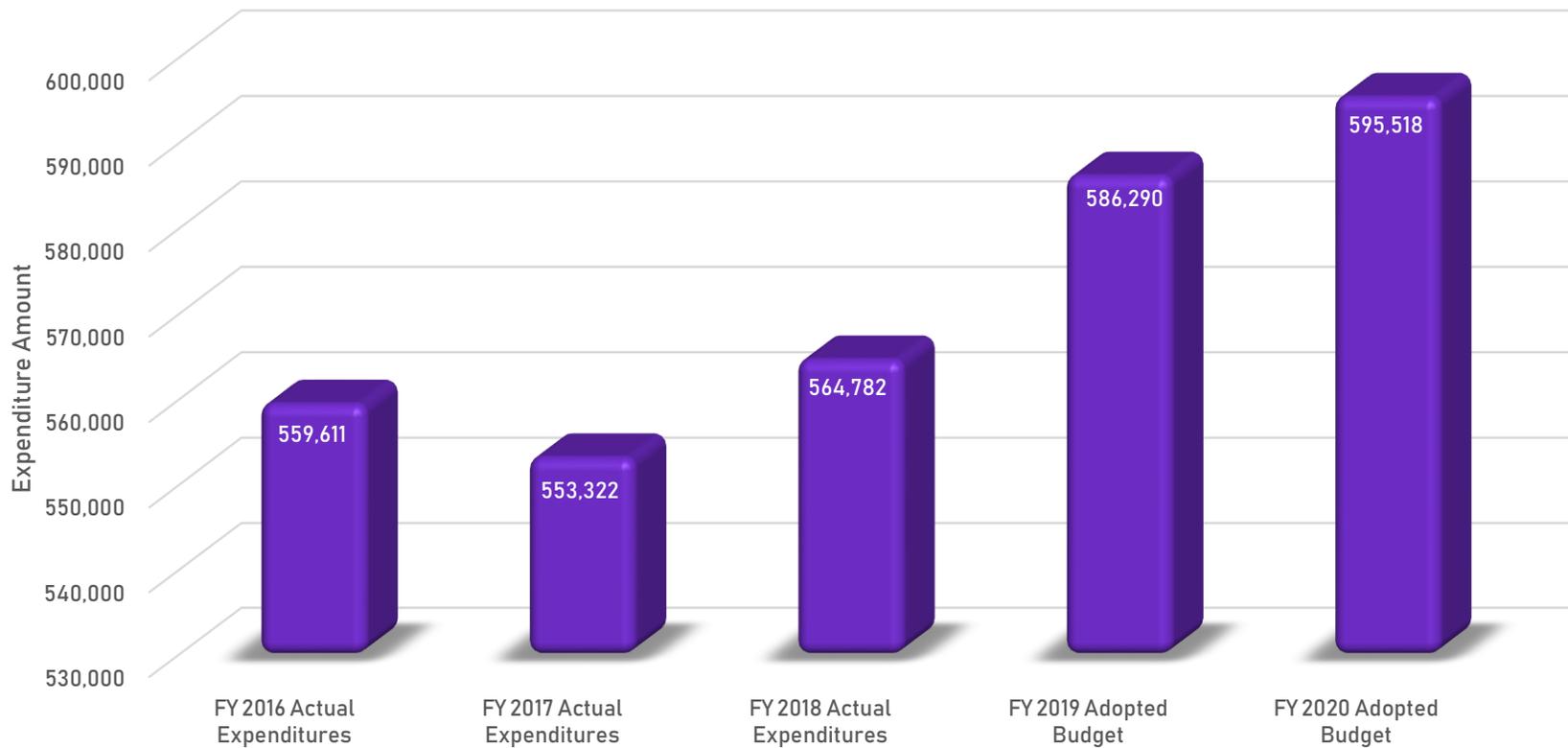
**Board of Equalization Expenditures**

Account Number	Account Name	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b>BOARD OF EQUALIZATION (12330):</b>								
<i>Salaries &amp; Wages:</i>								
4-100-12330-1716	Remuneration/Board of Equalization	5,418	393	0	0	0	0	0.00%
<i>Employee Benefits:</i>								
4-100-12330-2100	FICA/Medicare - Employer	414	30	0	0	0	0	0.00%
4-100-12330-2600	Workers' Compensation Insurance	5	1	0			0	0.00%
<i>Other Charges:</i>								
4-100-12330-3320	Maintenance & Service Contracts	0	62	0	0	0	0	0.00%
4-100-12330-3600	Advertising	0	0	0	0	0	0	0.00%
4-100-12330-5210	Postal Service	83	19	0	0	0	0	0.00%
4-100-12330-5230	Telecommunications	146	273	275	0	0	0	0.00%
4-100-12330-6001	Office Supplies	510	0	0	0	0	0	0.00%
<b>TOTAL BOARD OF EQUALIZATION:</b>		<b>6,576</b>	<b>777</b>	<b>275</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>

## TREASURER

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

Treasurer



Treasurer Expenditures

Account Number	Account Name	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b>TREASURER (12410):</b>								
<i>Salaries &amp; Wages:</i>								
4-100-12410-1100	Salaries & Wages – Regular	320,649	317,439	318,184	327,481	334,267	6,786	2.07%
<i>Employee Benefits:</i>								
4-100-12410-2100	FICA/Medicare – Employer	24,239	23,501	23,372	25,052	25,571	519	2.07%
4-100-12410-2210	Virginia Retirement System	35,400	29,174	30,857	30,685	31,320	635	2.07%
4-100-12410-2215	Hybrid Premium	669	645	903	645	700	55	8.53%
4-100-12410-2310	Hospitalization Insurance	52,721	54,659	62,482	66,659	62,800	(3,859)	-5.79%
4-100-12410-2400	Group Life Insurance	1,509	1,643	1,652	1,739	1,805	66	3.80%
4-100-12410-2600	Unemployment Insurance	470	146	130	152	100	(52)	-34.21%
4-100-12410-2700	Workers' Compensation Insurance	203	219	221	221	300	79	35.75%
4-100-12410-2900	Accrued Annual & Sick Leave	7,553	0	0	0	0	0	0.00%
<i>Contractual Services:</i>								
4-100-12410-3180	Contractual Services	22,694	22,341	23,484	25,900	25,900	0	0.00%
4-100-12410-3320	Maintenance & Service Contract	1,373	1,281	1,438	1,580	1,580	0	0.00%

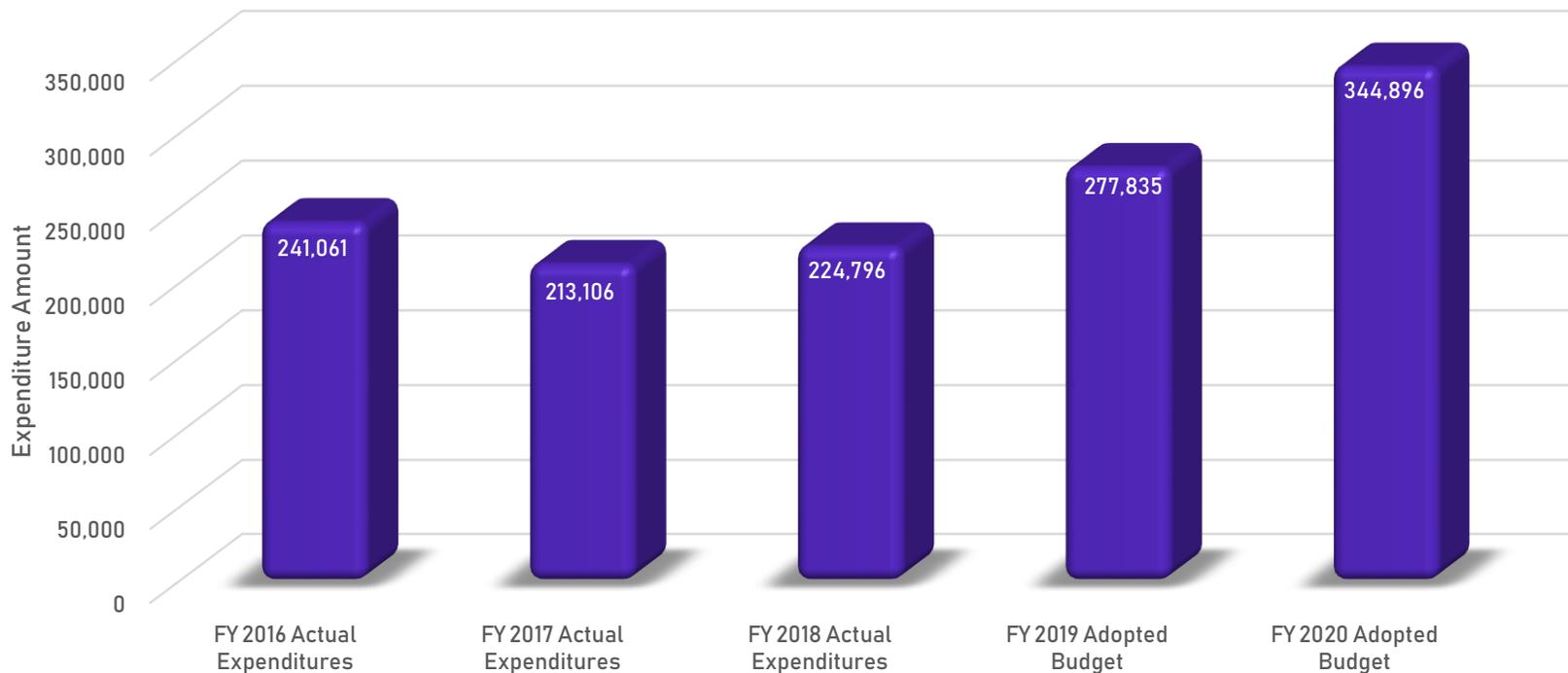
TREASURER, CONTINUED

Account Number	Account Name	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Other Charges:</i>								
4-100-12410-5210	Postal Service	51,242	54,411	46,152	55,415	55,415	0	0.00%
4-100-12410-5230	Telecommunications	4,242	3,215	3,306	4,800	4,800	0	0.00%
4-100-12410-5510	Mileage	57	152	82	150	150	0	0.00%
4-100-12410-5530	Food & Lodging	0	918	167	480	480	0	0.00%
4-100-12410-5540	Convention, Training, & Education	1,300	2,195	1,390	1,820	1,820	0	0.00%
4-100-12410-5810	Dues & Association Membership	1,150	1,700	825	1,395	1,395	0	0.00%
4-100-12410-5897	Bank Service Charges	30,371	2,637	3,962	3,080	3,080	0	0.00%
<i>Materials and Supplies:</i>								
4-100-12410-6001	Office Supplies	3,600	2,896	2,860	3,795	3,795	0	0.00%
4-100-12410-6008	Vehicles Supplies (Gas, Oil, Grease)	26	15	25	97	97	0	0.00%
4-100-12410-6012	Subscriptions	143	143	143	143	143	0	0.00%
<i>Capital Outlay:</i>								
4-100-12410-8202	Furniture & Fixtures	0	0	5,967	0	0	0	0.00%
<u>Credit Card Convenience Fee Recoveries:</u>								
-								
<i>Other Charges:</i>								
4-100-12410-5897-001	Credit Card Convenience Fee	0	33,991	37,179	35,000	40,000	5,000	14.29%
<b>TOTAL TREASURER:</b>		<b>559,611</b>	<b>553,322</b>	<b>564,782</b>	<b>586,290</b>	<b>595,518</b>	<b>9,228</b>	<b>1.57%</b>

## DEPARTMENT OF FINANCE

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

Department of Finance



**Department of Finance Expenditures**

Account Number	Account Name	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b>DEPARTMENT OF FINANCE (12440):</b>								
<i>Salaries &amp; Wages:</i>								
4-100-12440-1100	Salaries & Wages – Regular	164,573	153,021	160,843	167,487	220,771	53,284	31.81%
<i>Employee Benefits:</i>								
4-100-12440-2100	FICA/Medicare - Employer	12,439	11,994	12,386	12,813	16,889	4,076	31.81%
4-100-12440-2210	Virginia Retirement System	19,074	14,821	15,589	15,694	20,686	4,992	31.81%
4-100-12440-2215	Hybrid STD/LTD Premium	0	75	499	100	100	0	0.00%
4-100-12440-2310	Hospitalization Insurance	24,825	19,159	21,005	23,448	39,300	15,852	67.60%
4-100-12440-2400	Group Life Insurance	790	794	835	871	1,200	329	37.77%
4-100-12440-2500	VRS Health Insurance Credit	214	198	209	230	250	20	8.70%
4-100-12440-2600	Unemployment Insurance	120	72	62	120	100	(20)	-16.67%
4-100-12440-2700	Workers' Compensation Insurance	109	123	120	250	200	(50)	-20.00%
4-100-12440-2900	Accrued Annual & Sick Leave Payout	4,454	6,715	2,898	0	0	0	0.00%
<i>Contractual Services:</i>								
4-100-12440-3320	Maintenance and Service Contracts	3,893	125	125	37,622	30,000	(7,622)	-20.26%
4-100-12440-3500	Printing	761	294	0	750	200	(550)	-73.33%
<i>Other Charges:</i>								
4-100-12440-5210	Postage	643	663	568	500	500	0	0.00%
4-100-12440-5230	Telecommunications	1,179	625	644	1,200	700	(500)	-41.67%

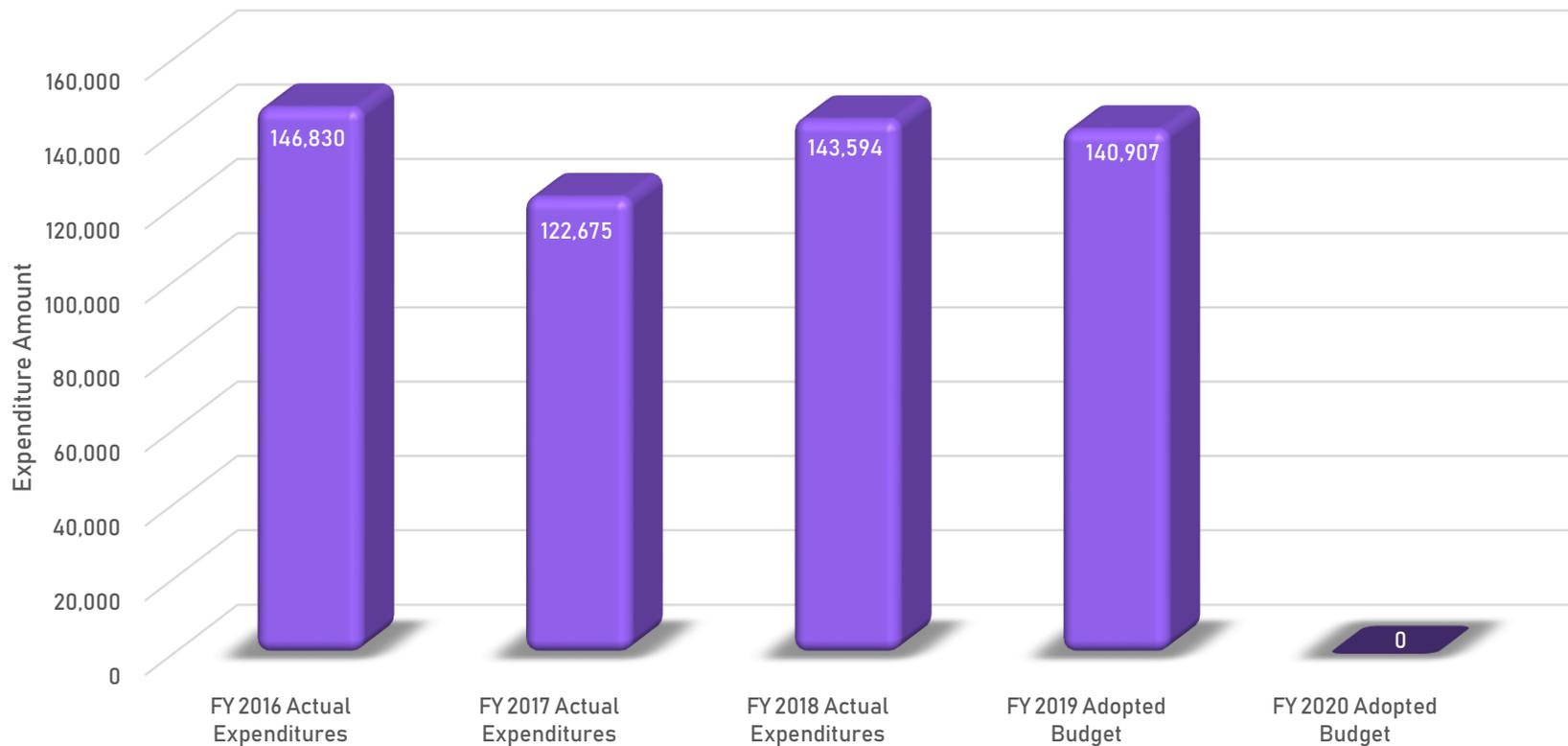
## DEPARTMENT OF FINANCE, CONTINUED

Account Number	Account Name	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-12440-5510	Mileage	591	252	246	800	400	(400)	-50.00%
4-100-12440-5530	Food & Lodging	927	522	463	2,600	2,600	0	0.00%
4-100-12440-5540	Convention, Training, & Education	1,758	395	4,411	9,020	5,000	(4,020)	-44.57%
4-100-12440-5810	Dues & Association Membership	2,015	1,130	1,073	1,550	1,500	(50)	-3.23%
4-100-12440-5897	Bank Financing Charges	10	0	0	0	0	0	0.00%
<i>Materials and Supplies:</i>								
4-100-12440-6001	Office Supplies	2,497	1,962	2,252	2,500	2,500	0	0.00%
4-100-12440-6008	Vehicle Supplies - Fuel	64	7	0	0	0	0	0.00%
4-100-12440-6012	Book and Subscriptions	125	130	0	130	0	(130)	-100.00%
4-100-12440-6014	Other Operating Supplies	0	0	569	0	0	0	0.00%
<i>Capital Outlay:</i>								
4-100-12440-8202	Furniture & Fixtures	0	30	0	150	2,000	1,850	1233.33%
<b>TOTAL DEPARTMENT OF FINANCE:</b>		<b>241,061</b>	<b>213,106</b>	<b>224,796</b>	<b>277,835</b>	<b>344,896</b>	<b>67,061</b>	<b>24.14%</b>

## INFORMATION TECHNOLOGY

Information Technology (IT) is the department responsible for purchasing, installing and maintaining all hardware and software components of the network. IT manages computer, server, and other hardware and software replacement plans, access to email, internet and other services, and disaster recovery systems. Beginning in Fiscal Year 2020, the County and School Board will consolidate their IT services in an effort to provide more efficient services to all County and School Board staff. All IT staff will be employed by SCPS.

Information Technology



### Information Technology Expenditures

Account Number	Account Name	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b>INFORMATION TECHNOLOGY (12510):</b>								
<i>Salaries &amp; Wages:</i>								
4-100-12510-1100	Salaries & Wages – Regular	46,369	46,941	46,941	48,349	0	-48,349	-100.00%
<i>Employee Benefits:</i>								
4-100-12510-2100	FICA/Medicare - Employer	3,033	3,006	3,240	3,699	0	-3,699	-100.00%
4-100-12510-2210	Virginia Retirement System	5,374	4,558	4,558	4,530	0	-4,530	-100.00%
4-100-12510-2310	Hospitalization Insurance	9,511	10,273	10,897	11,799	0	-11,799	-100.00%
4-100-12510-2400	Group Life Insurance	223	244	244	251	0	-251	-100.00%
4-100-12510-2500	VRS Health Insurance Credit	60	61	61	63	0	-63	-100.00%
4-100-12510-2600	Unemployment Insurance	40	24	21	40	0	-40	-100.00%
4-100-12510-2700	Workers' Compensation Insurance	36	33	33	115	0	-115	-100.00%
<i>Contractual Services:</i>								
4-100-12510-3166	Contractual Services	27,372	28,184	29,636	27,200	0	-27,200	-100.00%
4-100-12510-3170	Professional Services	1,800	0	0	3,000	0	-3,000	-100.00%
4-100-12510-3310	Repairs & Maintenance	70	1,000	2,925	3,000	0	-3,000	-100.00%
4-100-12510-3320	Maintenance & Service Contract	10,903	9,948	16,097	15,000	0	-15,000	-100.00%

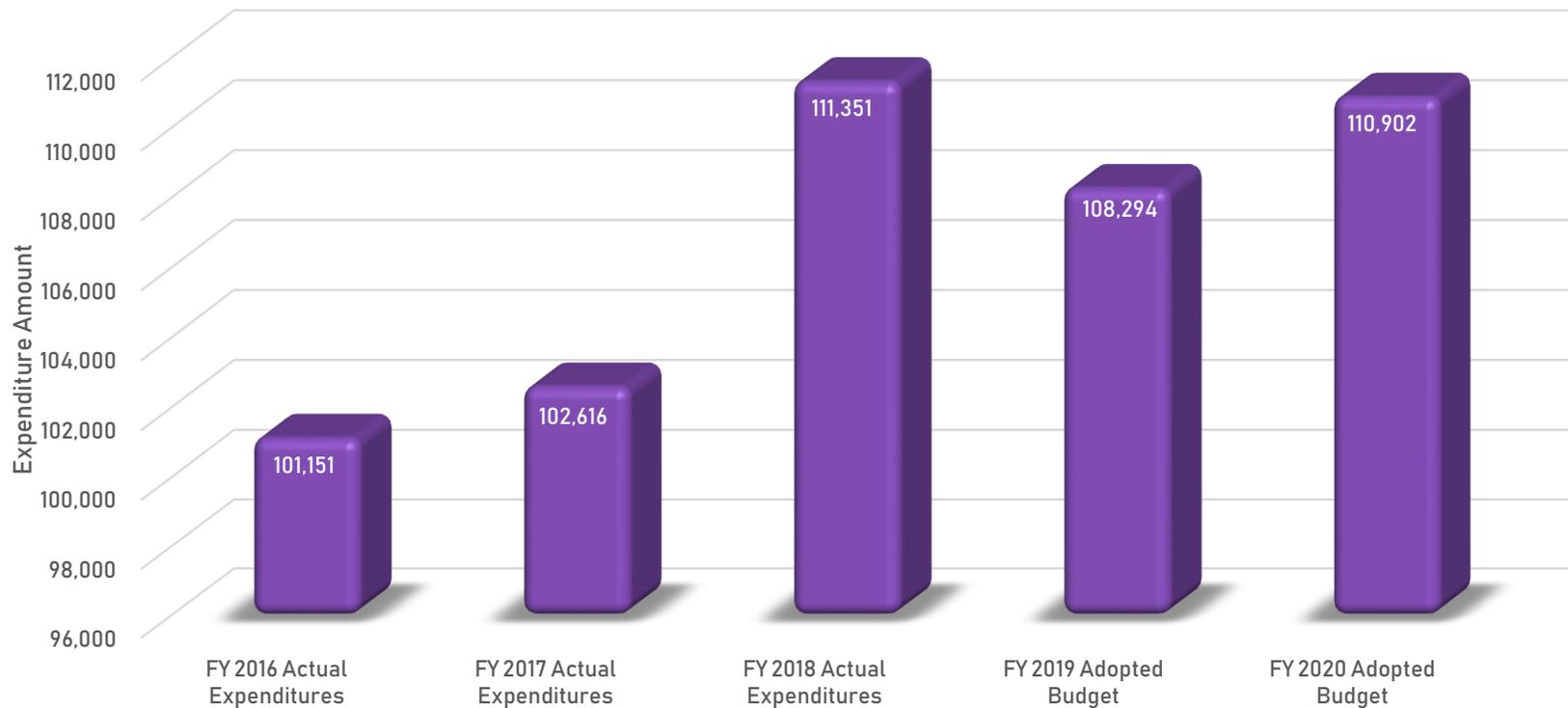
## INFORMATION TECHNOLOGY, CONTINUED

Account Number	Account Name	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Other Charges:</i>								
4-100-12510-5230	Telecommunications	1,826	1,444	1,476	1,960	0	-1,960	-100.00%
4-100-12510-5309	Contractors Equipment Insurance	2,045	2,074	2,074	2,200	0	-2,200	-100.00%
4-100-12510-5510	Mileage	0	0	118	0	0	0	0.00%
<i>Materials and Supplies:</i>								
4-100-12510-6001	Office Supplies	2,109	2,031	3,611	4,100	0	-4,100	-100.00%
4-100-12510-6012	Books & Supplies	0	0	69	100	0	-100	-100.00%
<i>Payment to Joint Operations:</i>								
4-100-12510-7000	Training School	481	1,638	0	1,800	0	-1,800	-100.00%
<i>Capital Outlay:</i>								
4-100-12510-8107	EDP Equipment-Network Replacements	7,754	11,217	13,682	13,200	0	-13,200	-100.00%
4-100-12510-8108	EDP Equipment-Computing Replacements	0	0	0	0	0	0	0.00%
4-100-12510-8202	Furniture & Fixtures	498	0	500	500	0	-500	-100.00%
4-100-12510-8207	EDP Equipment	27,326	0	7,411	0	0	0	0.00%
<b>TOTAL INFORMATION SYSTEMS:</b>		<b>146,830</b>	<b>122,675</b>	<b>143,594</b>	<b>140,907</b>	<b>0</b>	<b>-140,907</b>	<b>-100.00%</b>

## GEOGRAPHIC INFORMATION SYSTEMS

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

Geographic Information Systems



## Geographic Information System Expenditures

Account Number	Account Name	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b>GEOGRAPHIC INFORMATION SYSTEMS (GIS) (12540):</b>								
<i>Salaries &amp; Wages:</i>								
4-100-12540-1100	Salaries & Wages – Regular	70,430	71,300	71,299	73,438	75,642	2,204	3.00%
<i>Employee Benefits:</i>								
4-100-12540-2100	FICA/Medicare - Employer	5,388	5,454	5,454	5,618	5,787	169	3.01%
4-100-12540-2210	Virginia Retirement System	8,163	6,923	6,923	6,881	7,088	207	3.01%
4-100-12540-2400	Group Life Insurance	338	371	371	382	400	18	4.75%
4-100-12540-2500	VRS Health Insurance Credit	92	93	93	95	95	0	0.00%
4-100-12540-2600	Unemployment Insurance	40	24	21	40	45	5	12.50%
4-100-12540-2700	Workers' Compensation Insurance	45	49	50	65	70	5	7.69%
<i>Contractual Services:</i>								
4-100-12540-3162	Professional Services	0	0	2,475	3,500	3,500	0	0.00%
4-100-12540-3166	Contractual Services	16,000	16,000	16,000	16,300	16,300	0	0.00%
<i>Other Charges:</i>								
4-100-12540-3310	Repairs & Maintenance	132	1,272	0	500	500	0	0.00%
4-100-12540-3320	Maintenance & Service Contracts	7	178	125	0	0	0	0.00%
4-100-12540-5210	Postal Service	3	7	16	25	25	0	0.00%
4-100-12540-5230	Telecommunications	431	398	416	400	400	0	0.00%

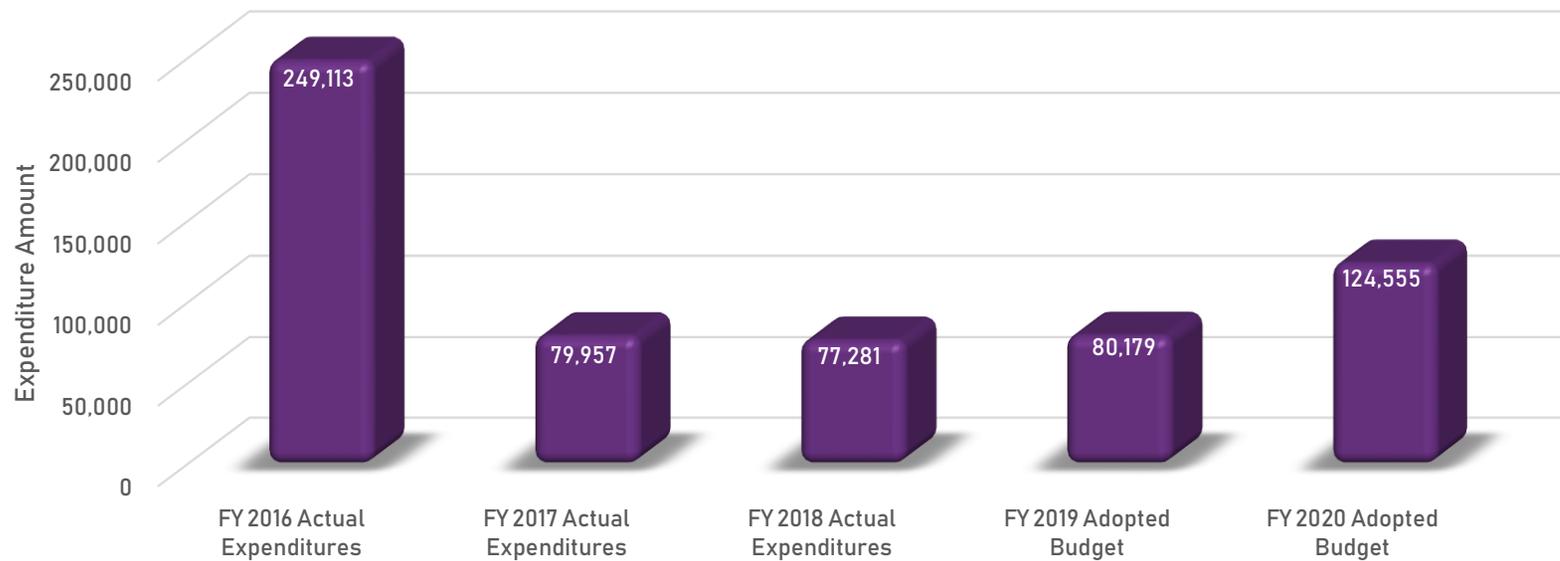
## GEOGRAPHIC INFORMATION SYSTEMS, CONTINUED

Account Number	Account Name	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Materials and Supplies:</i>								
4-100-12540-6001	Office Supplies	0	0	0	50	50	0	0.00%
4-100-12540-6007	Repairs & Maintenance Supplies	72	58	7	200	200	0	0.00%
4-100-12540-6008	Vehicles Supplies (Gas)	10	0	7	50	50	0	0.00%
4-100-12540-6014	Operating Supplies	0	488	525	750	750	0	0.00%
<i>Capital Outlay:</i>								
4-100-12540-8207	EDP Equipment	0	0	7,570	0	0	0	0.00%
TOTAL GEOGRAPHIC INFORMATION SYSTEMS:		101,151	102,616	111,351	108,294	110,902	2,608	2.41%

## ELECTORAL BOARD

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

Electoral Board



## Electoral Board Expenditures

Account Number	Account Name	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b>ELECTORAL BOARD (13100):</b>								
<i>Salaries &amp; Wages:</i>								
4-100-13100-1100	Salaries & Wages – Regular	7,870	8,424	8,578	8,763	8,850	87	0.99%
4-100-13100-1300	Salaries & Wages - Part-Time	4,536	2,340	3,043	0	0	0	0.00%
4-100-13100-1700	Stipend for Services	47,827	33,967	35,466	31,000	48,000	17,000	54.84%
<i>Employee Benefits:</i>								
4-100-13100-2100	FICA/Medicare - Employer	949	823	889	670	680	10	1.43%
4-100-13100-2600	Unemployment Insurance	30	6	24	20	25	5	25.00%
4-100-13100-2700	Workers' Compensation Insurance	7	4	6	6	10	4	66.67%
<i>Contractual Services:</i>								
4-100-13100-3180	Contractual Services	19,415	2,006	1,373	0	0	0	0.00%
4-100-13100-3310	Repairs & Maintenance	437	1,839	4,962	930	2,325	1,395	150.00%
4-100-13100-3320	Maintenance and Service Contracts	0	201	365	14,265	22,915	8,650	60.64%
4-100-13100-3500	Printing	5,934	16,737	8,116	9,000	19,400	10,400	115.56%
4-100-13100-3600	Advertising	0	0	900	960	1,600	640	66.67%
<i>Other Charges:</i>								
4-100-13100-5210	Postal Service	2,356	752	1,917	1,817	2,370	553	30.41%
4-100-13100-5230	Telecommunications	464	438	433	600	600	0	0.00%

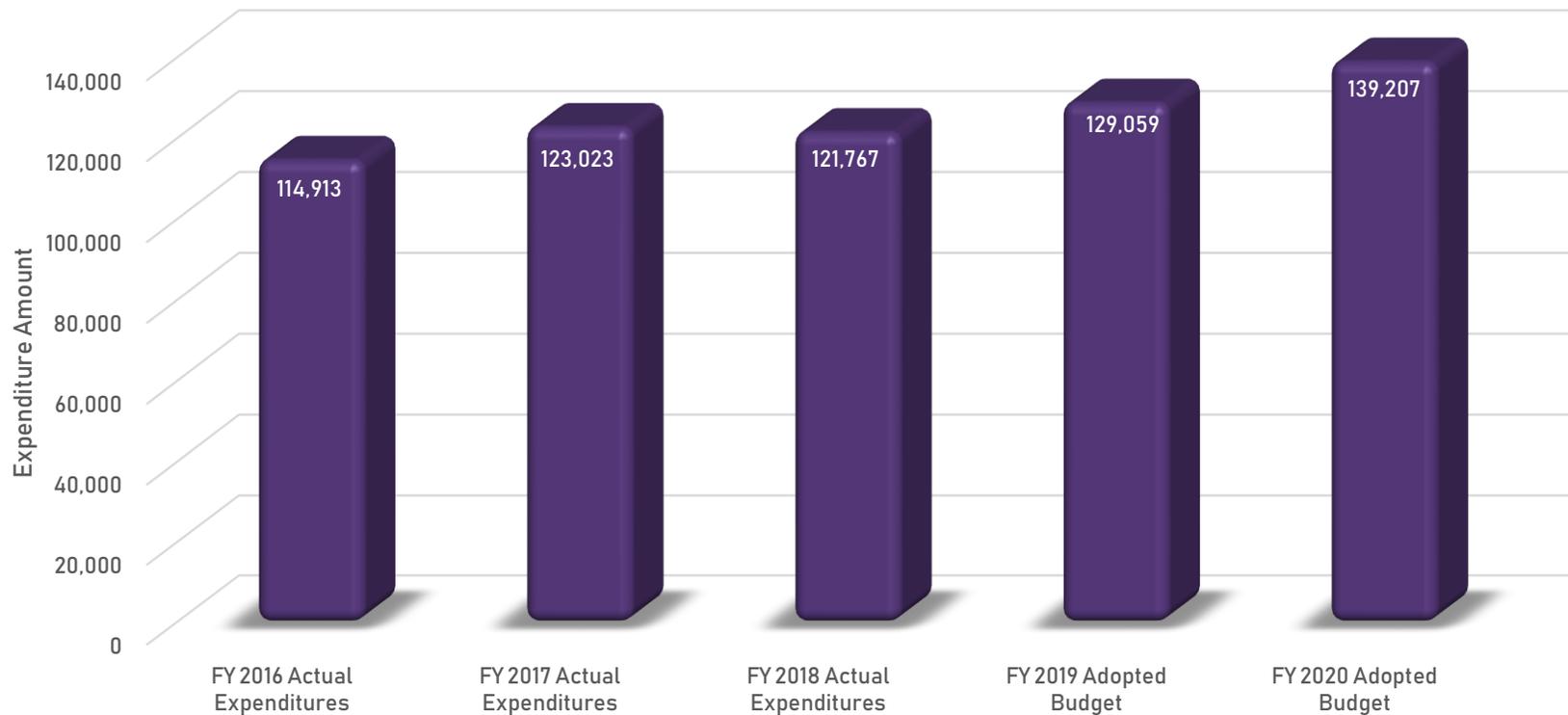
## ELECTORAL BOARD, CONTINUED

Account Number	Account Name	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-13100-5309	Contractors Equipment Insurance	69	96	96	0	0		
4-100-13100-5410	Lease/Rent Building	190	454	0	0	0		
4-100-13100-5420	Lease/Rent Building	2,475	1,500	1,800	1,500	3,300	1,800	120.00%
4-100-13100-5510	Mileage	2,581	1,088	2,425	3,500	4,600	1,100	31.43%
4-100-13100-5530	Food & Lodging	1,393	4,889	2,572	3,000	3,600	600	20.00%
4-100-13100-5540	Convention, Training, & Education	420	450	450	565	800	235	41.59%
4-100-13100-5810	Dues & Association Membership	210	180	180	180	180	0	0.00%
<i>Materials and Supplies:</i>								
4-100-13100-6001	Office Supplies	4,651	3,270	3,109	3,002	4,400	1,398	46.57%
4-100-13100-6008	Vehicle Supplies (Gas, Oil, Grease)	69	138	236	400	900	500	125.00%
4-100-13100-6014	Operating Supplies	0	74	0	0	0	0	0.00%
<i>Capital Outlay:</i>								
4-100-13100-8112	Voting Machines	147,000	0	0	0	0	0	0.00%
4-100-13100-8102	Furniture & Fixtures	230	280	342	0	0	0	0.00%
<b>TOTAL ELECTORAL BOARD:</b>		<b>249,113</b>	<b>79,957</b>	<b>77,281</b>	<b>80,179</b>	<b>124,555</b>	<b>44,376</b>	<b>55.35%</b>

## GENERAL REGISTRAR

The General Registrar is responsible for conducting voter registration, maintaining accurate and current voter registration records used in the elections, coordinating elections, and serving as an information resource for citizens and candidates regarding registration, elections, and elected officials. Appointed by the Electoral Board, the General Registrar also provides administrative support to the Electoral Board and assists in the training of election officials. The General Registrar is the official custodian of all records of registered voters and election results in the locality.

General Registrar



## General Registrar Expenditures

Account Number	Account Name	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b>GENERAL REGISTRAR (13200):</b>								
<i>Salaries &amp; Wages:</i>								
4-100-13200-1100	Salaries & Wages – Regular	48,818	52,561	53,524	55,220	53,612	(1,608)	-2.91%
4-100-13200-1200	Salaries & Wages – Overtime	0	718	0	0	0		
4-100-13200-1300	Salaries & Wages – Part-Time	31,514	33,675	30,384	31,530	38,652	7,122	22.59%
<i>Employee Benefits:</i>								
4-100-13200-2100	FICA/Medicare – Employer	6,201	6,410	6,142	6,636	7,058	422	6.36%
4-100-13200-2210	Virginia Retirement System	5,564	5,104	5,197	5,174	5,023	(151)	-2.92%
4-100-13200-2310	Hospitalization Insurance	6,310	9,620	10,897	11,799	11,810	11	0.09%
4-100-13200-2400	Group Life Insurance	230	273	278	279	290	11	3.94%
4-100-13200-2500	VRS Health Insurance Credit	0	0	0	0	0	0	0.00%
4-100-13200-2600	Unemployment Insurance	316	81	86	126	100	(26)	-20.63%
4-100-13200-2700	Workers' Compensation Insurance	58	64	58	58	65	7	12.07%
4-100-13200-2900	Accrued Annual & Sick Leave Payout	1,649	0	0	0	0	0	0.00%
<i>Contractual Services:</i>								
4-100-13200-3180	Contractual Services	0	0	1,400	1,750	1,750	0	0.00%
4-100-13200-3310	Repairs & Maintenance	132	0	0	1,000	180	(820)	-82.00%
4-100-13200-3320	Maintenance & Service Contract	3,482	4,724	2,627	3,012	2,772	(240)	-7.97%
4-100-13200-3500	Printing	0	0	0	300	300	0	0.00%
4-100-13200-3600	Advertising	3,490	1,050	1,550	2,000	4,200	2,200	110.00%

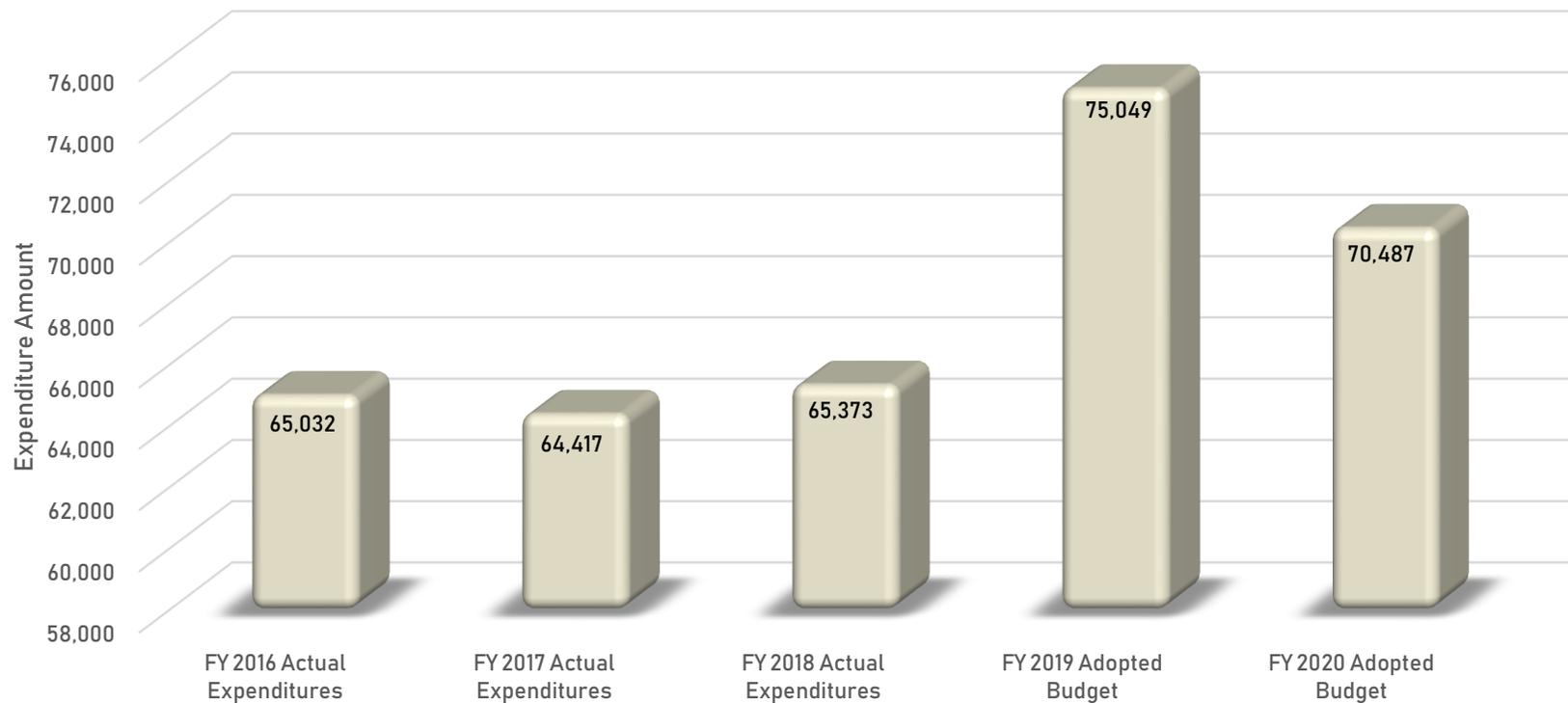
## GENERAL REGISTRAR, CONTINUED

Account Number	Account Name	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Other Charges:</i>								
4-100-13200-5210	Postal Service	2,714	4,406	3,257	3,100	3,200	100	3.23%
4-100-13200-5230	Telecommunications	853	819	800	1,080	1,080	0	0.00%
4-100-13200-5510	Mileage	585	649	510	1,012	1,015	3	0.30%
4-100-13200-5530	Food & Lodging	1,538	689	1,762	1,939	2,160	221	11.40%
4-100-13200-5540	Convention, Training, & Education	0	909	548	750	1,280	530	70.67%
4-100-13200-5810	Dues & Association Membership	283	140	140	150	200	50	33.33%
<i>Materials and Supplies:</i>								
4-100-13200-6001	Office Supplies	828	988	2,462	2,000	2,820	820	41.00%
4-100-13200-6012	Book and Subscriptions	0	143	143	143	140	(3)	-2.10%
<i>Capital Outlay:</i>								
4-100-13200-8201	Machinery & Equipment	0	0	0	0	500	500	-100.00%
4-100-13200-8202	Furniture & Fixtures	348	0	0	0	1,000	1,000	0.00%
<b>TOTAL GENERAL REGISTRAR:</b>		<b>114,913</b>	<b>123,023</b>	<b>121,767</b>	<b>129,059</b>	<b>139,207</b>	<b>10,148</b>	<b>7.86%</b>

## CIRCUIT COURT

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

Circuit Court



**Circuit Court Expenditures**

Account Number	Account Name	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b>CIRCUIT COURT (21100):</b>								
<i>Salaries &amp; Wages:</i>								
4-100-21100-1100	Salaries & Wages – Regular	42,158	42,679	42,679	43,959	45,278	1,319	3.00%
<i>Employee Benefits:</i>								
4-100-21100-2100	FICA/Medicare - Employer	3,061	3,099	3,077	3,363	3,464	101	3.01%
4-100-21100-2210	Virginia Retirement System	4,941	4,200	4,200	4,119	4,250	131	3.18%
4-100-21100-2310	Hospitalization Insurance	9,511	10,273	10,897	11,799	11,810	11	0.09%
4-100-21100-2400	Group Life Insurance	202	222	222	229	235	6	2.80%
4-100-21100-2600	Unemployment Insurance	40	24	21	40	0	-40	-100.00%
4-100-21100-2700	Workers' Compensation Insurance	27	30	30	60	50	-10	-16.67%
<i>Contractual Services:</i>								
4-100-21100-3310	Repairs & Maintenance	0	0	0	200	200	0	0.00%
4-100-21100-3320	Maintenance & Service Contract	396	742	150	500	1,500	1,000	200.00%
<i>Other Charges:</i>								
4-100-21100-5210	Postal Service	287	196	240	400	400	0	0.00%
4-100-21100-5230	Telecommunications	1,733	1,661	1,742	1,700	2,000	300	17.65%
4-100-21100-5410	Lease/Purchase Equipment	883	664	887	1,000	0	-1,000	-100.00%

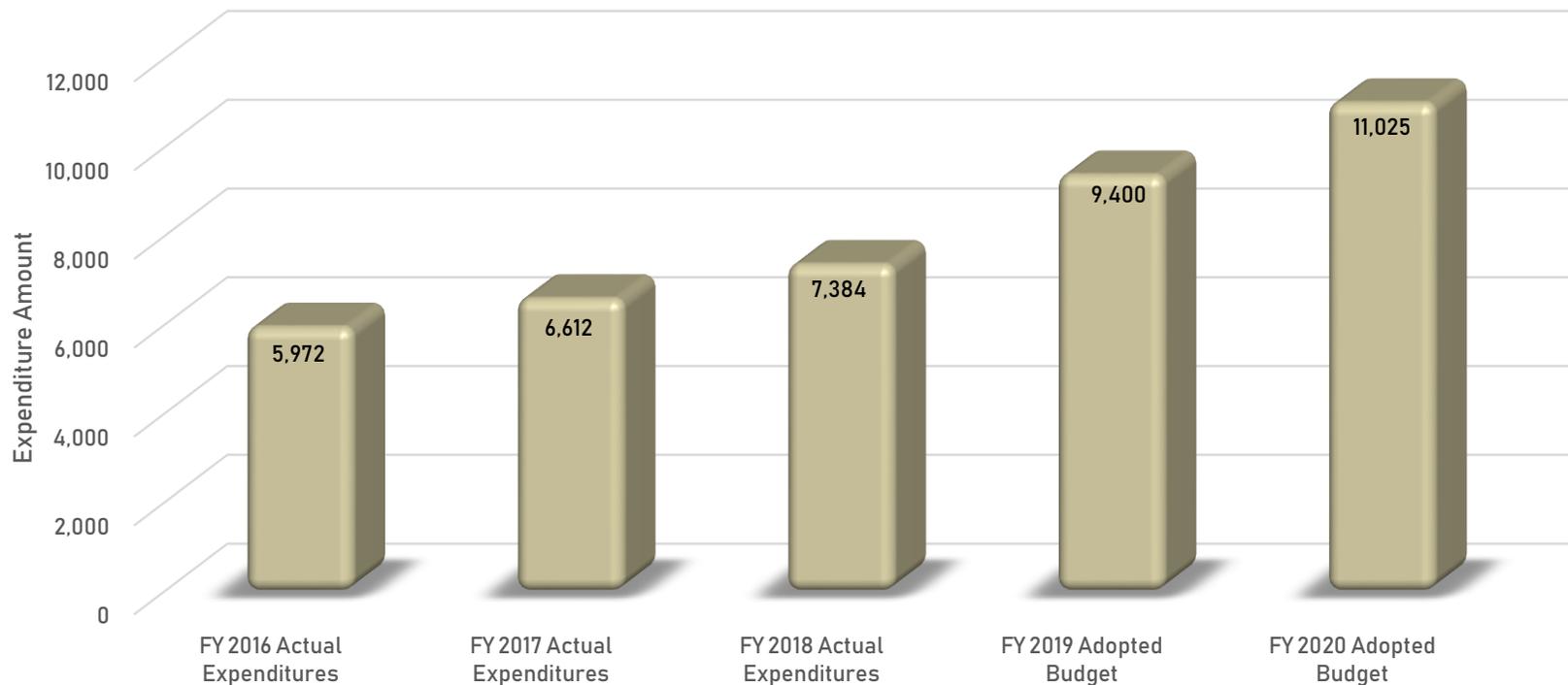
CIRCUIT COURT, CONTINUED

Account Number	Account Name	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Materials and Supplies:</i>								
4-100-21100-6001	Office Supplies	893	568	114	1,000	1,000	0	0.00%
4-100-21100-6012	Books & Supplies	0	60	60	300	300	0	0.00%
<i>Capital Outlay:</i>								
4-100-21100-8202	Furniture & Fixtures	900	0	1,055	6,380	0	-6,380	-100.00%
<b>TOTAL CIRCUIT COURT EXPENDITURES:</b>		<b>65,032</b>	<b>64,417</b>	<b>65,373</b>	<b>75,049</b>	<b>70,487</b>	<b>-4,562</b>	<b>-6.08%</b>

### GENERAL DISTRICT COURT

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

General District Court



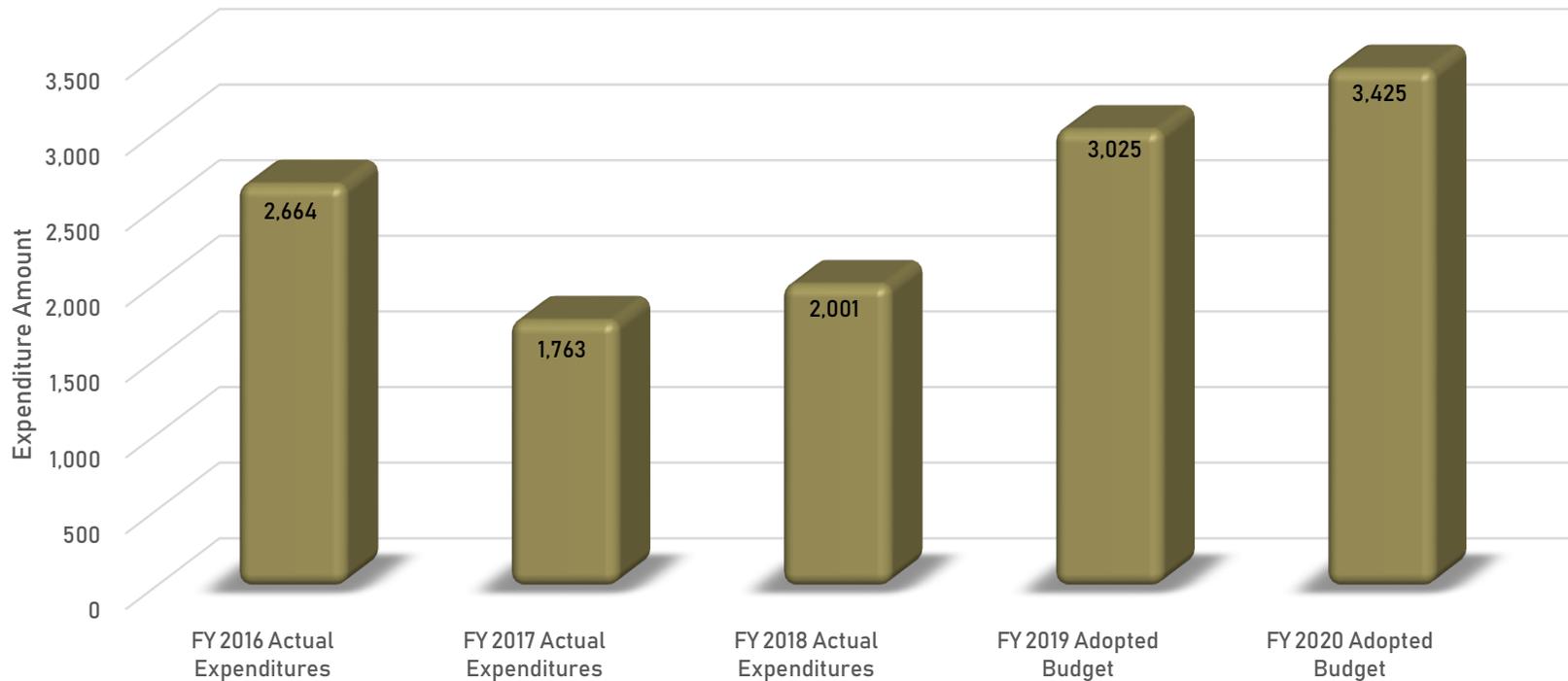
**General District Court Expenditures**

Account Number	Account Name	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b>GENERAL DISTRICT COURT:</b>								
<b>General District Court (21200):</b>								
<i>Contractual Services:</i>								
4-100-21200-3320	Maintenance Service Contract	383	410	416	800	200	(600)	-75.00%
<i>Operational Expenses:</i>								
4-100-21200-5210	Postal Service	150	450	450	800	800	0	0.00%
4-100-21200-5230	Telecommunications	4,098	4,211	4,351	4,700	4,700	0	0.00%
4-100-21200-5410	Lease & Rentals	0	0	0	0	2,000	2,000	0.00%
4-100-21200-5810	Dues & Association Membership	100	125	125	125	125	0	0.00%
<i>Materials and Supplies:</i>								
4-100-21200-6001	Office Supplies	1,125	849	784	1,800	2,600	800	44.44%
4-100-21200-6004	Medical & Laboratory Supplies	0	0	0	0	200	200	0.00%
4-100-21200-6012	Books and Supplies	116	414	611	400	400	0	0.00%
<i>Capital Outlay:</i>								
4-100-21200-8202	Furniture & Fixtures	0	153	646	775	0	(775)	-100.00%
<b>TOTAL GENERAL DISTRICT COURT:</b>		<b>5,972</b>	<b>6,612</b>	<b>7,384</b>	<b>9,400</b>	<b>11,025</b>	<b>1,625</b>	<b>17.29%</b>

## MAGISTRATE'S OFFICE

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

Magistrates' Office



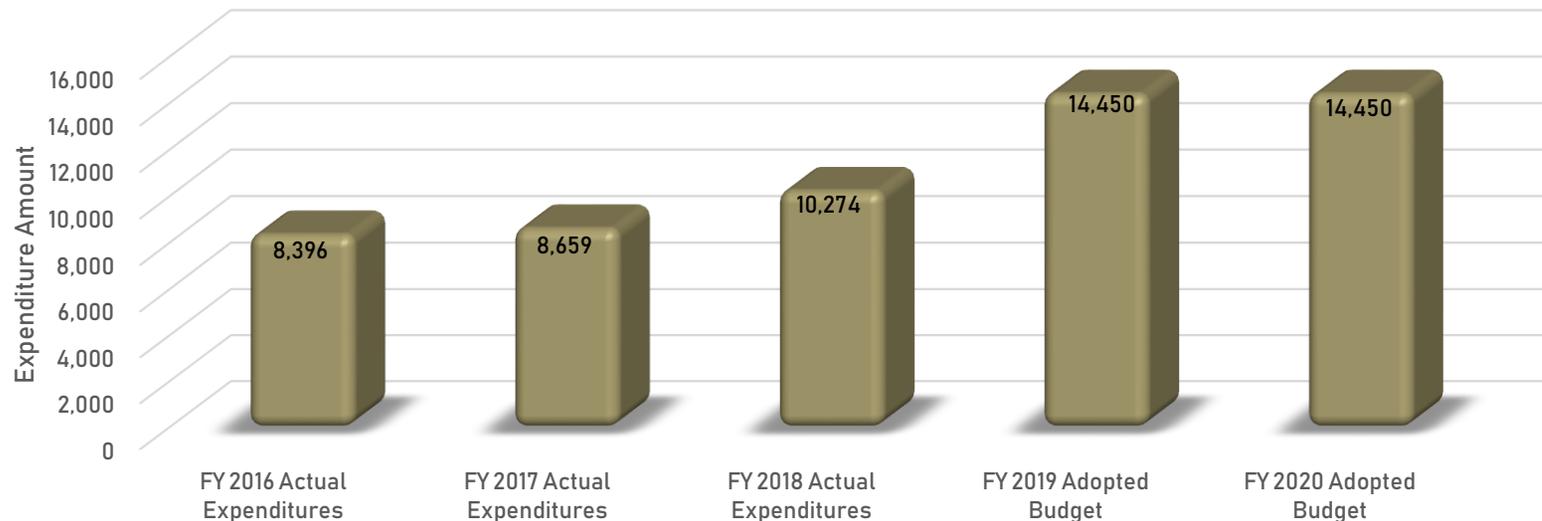
**Magistrate's Office Expenditures**

Account Number	Account Name	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>MAGISTRATES' OFFICE (21300):</u></b>								
<i>Contractual Services:</i>								
4-100-21300-3310	Repairs & Maintenance	0	0	139	400	400	0	0.00%
<i>Other Charges:</i>								
4-100-21300-5230	Telecommunications	1,624	1,359	1453	2,000	2,000	0	0.00%
4-100-21300-5810	Dues & Association Membership	0	25	0	25	25	0	0.00%
<i>Materials and Supplies:</i>								
4-100-21300-6001	Office Supplies	221	379	263	300	300	0	0.00%
4-100-21300-6012	Books and Subscriptions	0	0	0	0	300	300	0.00%
<i>Capital Outlay:</i>								
4-100-21300-8202	Furniture & Fixtures	819	0	145	300	400	100	33.33%
<b>TOTAL MAGISTRATES' OFFICE:</b>		<b>2,664</b>	<b>1,763</b>	<b>2,001</b>	<b>3,025</b>	<b>3,425</b>	<b>400</b>	<b>13.22%</b>

## JUVENILE & DOMESTIC RELATIONS COURT

The Shenandoah Juvenile & Domestic Relations Court is in the 26<sup>th</sup> Judicial District of Virginia. The Juvenile & Domestic Relations Court has jurisdiction in matters involving juveniles, delinquents, and children and families in need. In Virginia, a juvenile is any person under 18 years of age. The Juvenile & Domestic Relations Court hears matters involving juveniles, such as criminal or traffic matters. The court also hears juvenile delinquency cases, which include matters involving a minor under the age of 18 who has been accused of committing an offense that would be considered criminal if committed by an adult. Additionally, this court handles other matters involving the family such as custody, support, and visitation. The court also hears family abuse cases, cases where adults have been accused of child abuse or neglect, and criminal cases where the defendant and alleged victim are family or household members. In addition to protecting the public and holding delinquent juveniles accountable, the court considers services needed to provide for rehabilitation. As a district court, this court does not conduct jury trials.

**Juvenile & Domestic Relations Court**



Juvenile & Domestic Relations Court Expenditures

Account Number	Account Name	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b>JUVENILE/DOMESTIC RELATIONS (21500):</b>								
<i>Contractual Services:</i>								
4-100-21500-3320	Maintenance & Service Contract	3,218	3,598	3,393	3,800	3,800	0	0.00%
<i>Other Charges:</i>								
4-100-21500-5210	Postal Service	279	287	279	400	600	200	50.00%
4-100-21500-5230	Telecommunications	3,704	3,673	4,314	5,000	5,000	0	0.00%
4-100-21500-5540	Convention, Training, & Education	0	0	0	1,000	500	(500)	-50.00%
4-100-21500-5810	Dues & Association Membership	110	110	0	350	350	0	0.00%
<i>Materials and Supplies:</i>								
4-100-21500-6001	Office Supplies	664	225	579	1,600	1,200	(400)	-25.00%
4-100-21500-6004	Medical & Lab Supplies	344	183	756	800	1,500	700	87.50%
4-100-21500-6012	Books & Supplies	77	583	381	500	500	0	0.00%
<i>Capital Outlay:</i>								
4-100-21500-8202	Furniture & Fixtures	0	0	571	1,000	1,000	0	0.00%

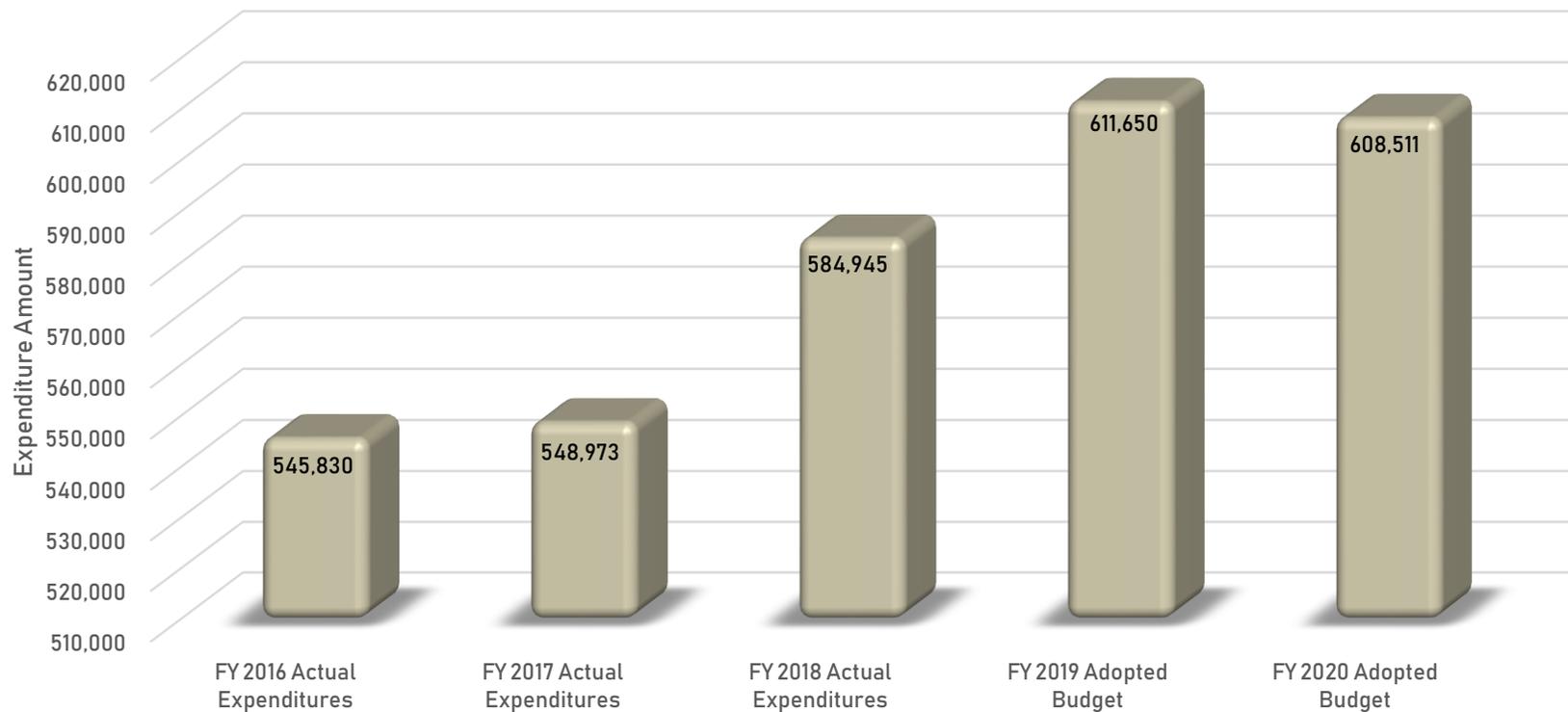
JUVENILE & DOMESTIC RELATIONS COURT, CONTINUED

Account Number	Account Name	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Juvenile &amp; Domestic Relations Administration (001):</i>								
<i>Materials and Supplies:</i>								
4-100-21500-6001-001	Office Supplies	0	0	0	0	0	0	0.00%
4-100-21500-6012-001	Books & Supplies	0	0	0	0	0	0	0.00%
<b>TOTAL JUVENILE/DOMESTIC RELATIONS:</b>		<b>8,396</b>	<b>8,659</b>	<b>10,274</b>	<b>14,450</b>	<b>14,450</b>	<b>0</b>	<b>0.00%</b>

**CLERK OF THE CIRCUIT COURT (COUNTY CLERK)**

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

Clerk of the Court



**Clerk of the Circuit Court (County Clerk) Expenditures**

Account Number	Account Name	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b>COUNTY CLERK/CIRCUIT COURT (21600):</b>								
<i>Salaries &amp; Wages:</i>								
4-100-21600-1100	Salaries & Wages - Regular	322,869	321,488	347,140	358,603	361,943	3,340	0.93%
4-100-21600-1300	Salaries & Wages - Part-Time	23,500	40,952	28,869	34,781	34,781	(0)	0.00%
4-100-21600-1714	Jury & Jury Commissioners	8,199	6,360	3,128	8,000	8,000	0	0.00%
<i>Employee Benefits:</i>								
4-100-21600-2100	FICA/Medicare - Employer	25,014	25,743	26,694	30,094	30,961	868	2.88%
4-100-21600-2210	Virginia Retirement System	37,333	31,208	33,692	33,601	33,915	314	0.93%
4-100-21600-2215	Hybrid STD/LTD Premium	77	146	683	165	800	635	384.85%
4-100-21600-2310	Hospitalization Insurance	65,263	71,235	84,154	87,295	78,700	(8,595)	-9.85%
4-100-21600-2400	Group Life Insurance	1,546	1,671	1,804	1,865	1,906	41	2.21%
4-100-21600-2600	Unemployment Insurance	349	245	330	325	350	25	7.69%
4-100-21600-2700	Workers' Compensation Insurance	229	2,984	266	266	500	234	87.97%
4-100-21600-2900	Accrued Annual and Sick Leave	7,911	0	2,371	0	0	0	0.00%
<i>Contractual Services:</i>								
4-100-21600-3120	Professional Services (Audit)	4,335	3,658	0	4,000	4,000	0	0.00%
4-100-21600-3310	Repairs & Maintenance	0	120	0	500	500	0	0.00%
4-100-21600-3320	Maintenance & Service Contract	25,571	22,835	23,918	32,300	32,300	0	0.00%
4-100-21600-3500	Printing	851	1,348	852	1,500	1,500	0	0.00%

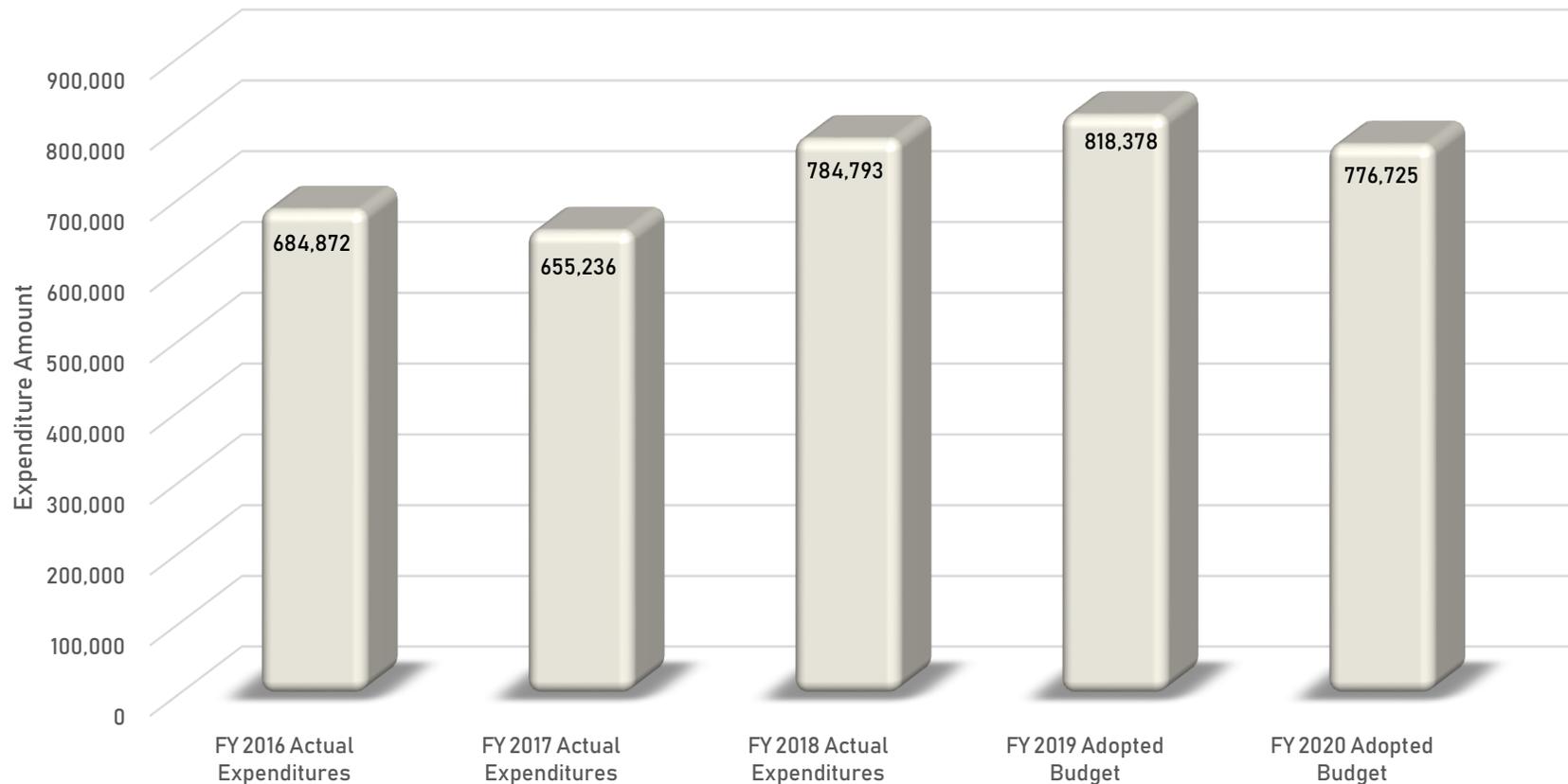
CLERK OF THE CIRCUIT COURT (COUNTY CLERK), CONTINUED

Account Number	Account Name	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Other Charges:</i>								
4-100-21600-5210	Postal Service	2,868	4,901	5,900	4,000	4,000	0	0.00%
4-100-21600-5230	Telecommunications	9,689	8,628	9,141	6,700	6,700	0	0.00%
4-100-21600-5510	Mileage	82	0	0	0	0	0	0.00%
4-100-21600-5810	Dues & Association Membership	505	345	345	505	505	0	0.00%
<i>Materials and Supplies:</i>								
4-100-21600-6001	Office Supplies	6,045	3,496	3,612	3,000	3,000	0	0.00%
4-100-21600-6004	Medical Supplies	132	0	194	150	150	0	0.00%
4-100-21600-6021	Record Books	1,119	434	1,835	3,000	3,000	0	0.00%
<i>Capital Outlay:</i>								
4-100-21600-8202	Furniture & Fixtures	2,343	1,174	878	1,000	1,000	0	0.00%
4-100-21600-8207	EDP Equipment	0	0	9,140	0	0	0	0.00%
<b>TOTAL COUNTY CLERK/CIRCUIT COURT:</b>		<b>545,830</b>	<b>548,973</b>	<b>584,945</b>	<b>611,650</b>	<b>608,511</b>	<b>-3,138</b>	<b>-0.51%</b>

## SHERIFF – CIVIL PROCESS/COURT SERVICES

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

**Sheriff - Civil Process/Court System**



**Sheriff – Civil Process/Court Security Expenditures**

Account Number	Account Name	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b>SHERIFF - COURTS (21700):</b>								
<i>Salaries &amp; Wages:</i>								
4-100-21700-1100	Salaries & Wages – Regular	286,352	244,958	305,120	383,001	367,699	(15,302)	-4.00%
4-100-21700-1300	Salaries & Wages - Part-Time	209,029	238,008	282,189	205,004	205,004	0	0.00%
<i>Employee Benefits:</i>								
4-100-21700-2100	FICA/Medicare - Employer	36,650	37,552	46,813	44,982	43,812	(1,171)	-2.60%
4-100-21700-2210	Virginia Retirement System	33,001	23,745	29,691	35,887	34,453	(1,434)	-4.00%
4-100-21700-2310	Hospitalization Insurance	81,005	68,981	76,753	94,262	70,560	(23,702)	-25.14%
4-100-21700-2400	Group Life Insurance	1,367	1,272	1,585	1,992	1,920	(72)	-3.60%
4-100-21700-2600	Unemployment Insurance	902	507	620	814	800	(14)	-1.72%
4-100-21700-2700	Workers' Compensation Insurance	12,461	11,579	13,426	13,449	13,449	0	0.00%
4-100-21700-2900	Accrued Annual and Sick Leave	10,758	12,632	0	16,359	16,400	41	0.25%
<i>Contractual Services:</i>								
4-100-21700-3310	Repairs and Maintenance	3,825	3,868	12,625	4,087	4,087	0	0.00%
4-100-21700-3320	Maintenance & Service Contract	0	0	0	1,936	1,936	0	0.00%
<i>Materials &amp; Supplies:</i>								
4-100-21700-6008	Vehicles Supplies (Gas)	8,368	8,931	12,429	11,482	11,482	0	0.00%
4-100-21700-6009	Auto Repairs & Maintenance	0	0	0	365	365	0	0.00%
4-100-21700-6010	Police Supplies	0	1,075	982	1,598	1,598	0	0.00%
4-100-21700-6011	Uniforms and Wearing Apparel	1,154	2,127	2,561	3,160	3,160	0	0.00%
<b>TOTAL SHERIFF - COURTS:</b>		<b>684,872</b>	<b>655,236</b>	<b>784,793</b>	<b>818,378</b>	<b>776,725</b>	<b>-41,653</b>	<b>-5.09%</b>

*County of Shenandoah, Virginia*

## LAW LIBRARY

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

Law Library



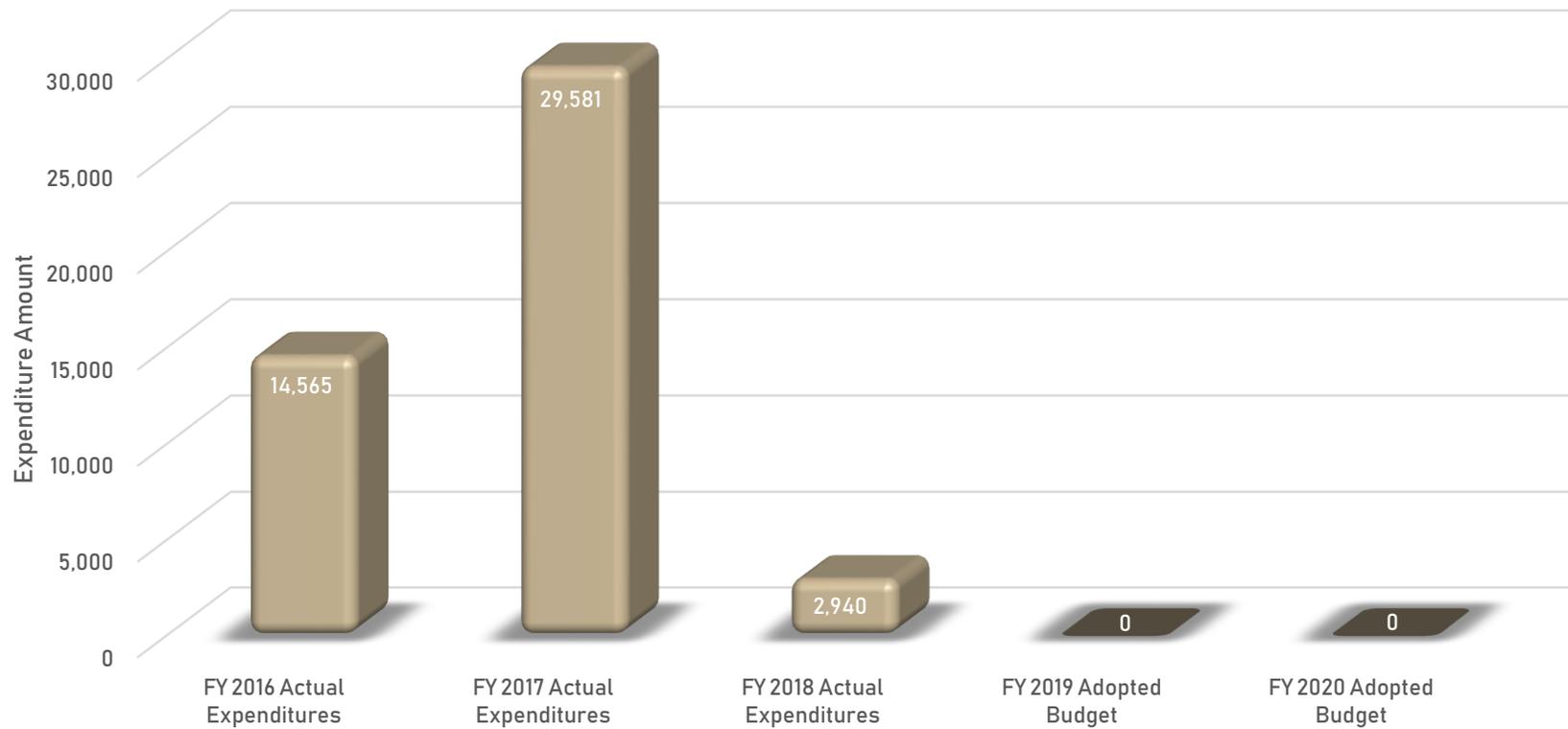
**Law Library Expenditures**

Account Number	Account Name	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b>LAW LIBRARY</b>								
<b>(21800):</b>								
<i>Contractual Services:</i>								
4-100-21800-3320	Maintenance and Service Contracts	0	11,766	16,155	16,000	16,000	0	0.00%
<i>Other Charges:</i>								
4-100-21800-5230	Telecommunications	817	825	834	1,500	1,200	(300)	-20.00%
<i>Materials and Supplies:</i>								
4-100-21800-6012	Books & Supplies	18,091	6,602	5,455	6,000	6,000	0	0.00%
<i>Capital Outlay:</i>								
4-100-21800-8202	Furniture & Fixtures	0	0	3,388	0	2,500	2,500	0.00%
<b>TOTAL LAW LIBRARY:</b>		<b>18,908</b>	<b>19,193</b>	<b>25,832</b>	<b>23,500</b>	<b>25,700</b>	<b>2,200</b>	<b>9.36%</b>

## RECORDS RESTORATION

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

Records Restoration



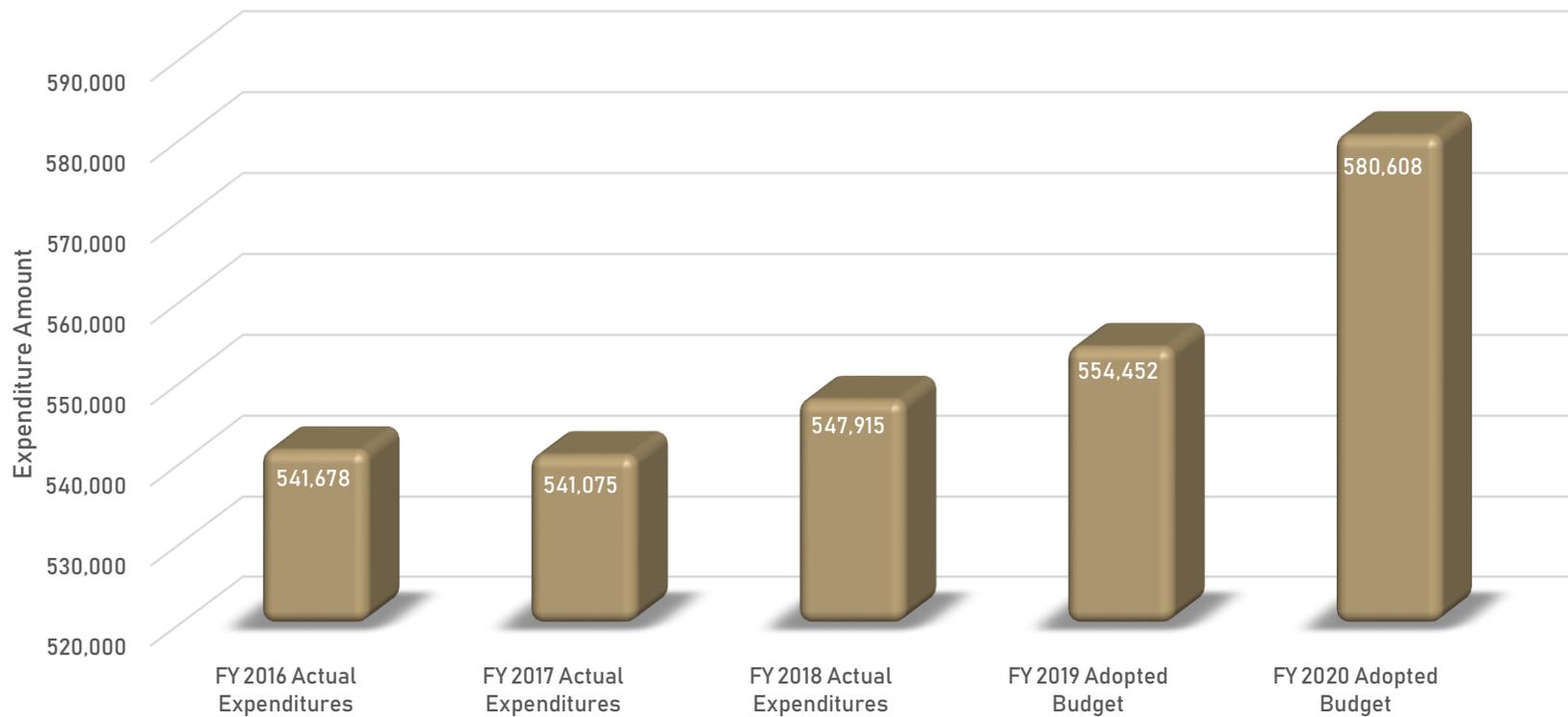
**Records Restoration Expenditures**

Account Number	Account Name	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b>RECORDS RESTORATION (21910):</b>								
<i>Contractual Services:</i>								
4-100-21910-3161	Microfilming	14,565	29,581	2,940	0	0	0	0.00%
<b>TOTAL RECORDS RESTORATION:</b>		<b>14,565</b>	<b>29,581</b>	<b>2,940</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>

## COMMONWEALTH'S ATTORNEY

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

Commonwealth's Attorney



**Commonwealth's Attorney Expenditures**

Account Number	Account Name	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b>COMMONWEALTH'S ATTORNEY (22100):</b>								
<i>Salaries &amp; Wages:</i>								
4-100-22100-1100	Salaries & Wages - Regular	332,496	374,926	395,356	395,747	407,620	11,873	3.00%
4-100-22100-1300	Salaries & Wages - Part-Time	52,106	0	0	0	0	0	0.00%
<i>Employee Benefits:</i>								
4-100-22100-2100	FICA/Medicare - Employer	27,686	27,204	28,908	30,275	31,182	907	3.00%
4-100-22100-2210	Virginia Retirement System	38,536	36,161	37,780	37,081	38,194	1,113	3.00%
4-100-22100-2215	Hybrid STD/LTD Premium	0	0	36	0	500	500	0.00%
4-100-22100-2310	Hospitalization Insurance	47,700	53,525	56,606	62,999	74,700	11,701	18.57%
4-100-22100-2400	Group Life Insurance	1,596	1,937	2,023	2,058	2,120	62	3.01%
4-100-22100-2600	Unemployment Insurance	200	214	172	240	240	0	0.00%
4-100-22100-2700	Workers' Compensation Insurance	265	286	295	296	296	0	0.00%
4-100-22100-2900	Accrued Annual & Sick Leave	0	219	4,826	0	0	0	0.00%
<i>Contractual Services:</i>								
4-100-22100-3150	Professional Services	438	0	0	0	0	0	0.00%
4-100-22100-3166	Contractual Services	825	2,142	0	3,000	3,000	0	0.00%
4-100-22100-3310	Repairs & Maintenance	0	0	0	250	250	0	0.00%
4-100-22100-3320	Maintenance & Service Contract	1,988	2,826	292	2,434	2,434	0	0.00%
4-100-22100-3500	Printing	0	519	0	0	0	0	0.00%

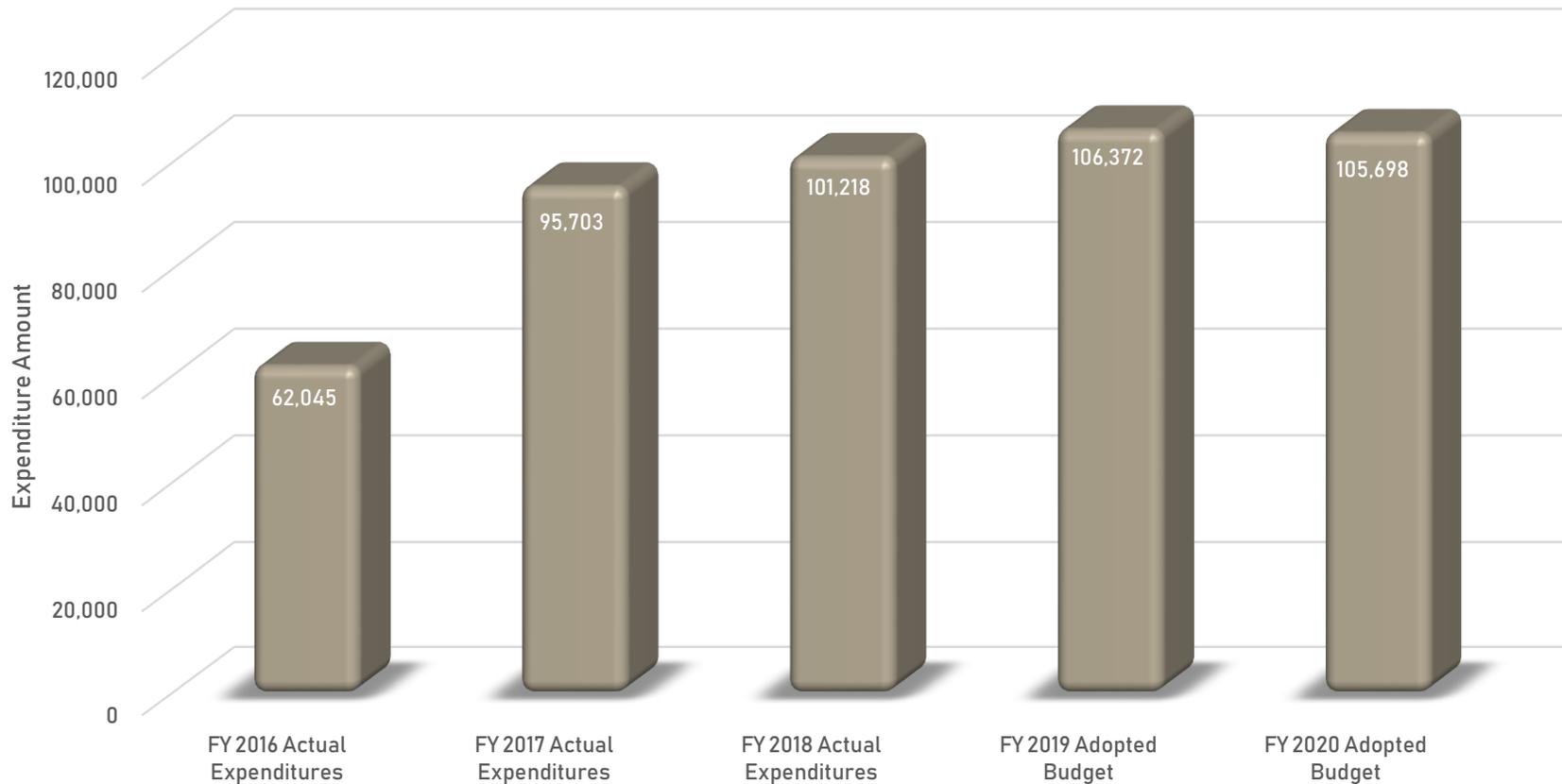
COMMONWEALTH'S ATTORNEY, CONTINUED

Account Number	Account Name	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Other Charges:</i>								
4-100-22100-5210	Postal Service	984	466	578	1,600	1,600	0	0.00%
4-100-22100-5230	Telecommunications	5,108	4,821	3,026	6,672	6,672	0	0.00%
4-100-22100-5540	Convention, Training, & Education	0	3,153	400	0	0	0	0.00%
4-100-22100-5810	Dues & Association Membership	1,140	1,509	2,265	1,200	1,200	0	0.00%
<i>Materials and Supplies:</i>								
4-100-22100-6001	Office Supplies	23,561	24,988	7,887	3,600	3,600	0	0.00%
4-100-22100-6012	Books & Supplies	4,616	3,952	5,038	4,000	4,000	0	0.00%
<i>Capital Outlay:</i>								
4-100-22100-8107	EDP Equipment	2,433	2,228	2,426	3,000	3,000	0	0.00%
<b>TOTAL COMMONWEALTH'S ATTORNEY:</b>		<b>541,678</b>	<b>541,075</b>	<b>547,915</b>	<b>554,452</b>	<b>580,608</b>	<b>26,156</b>	<b>4.72%</b>

### VICTIM WITNESS PROGRAM

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

Victim Witness Program



Victim Witness Program Expenditures

Account Number	Account Name	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b>VICTIM-WITNESS (22200):</b>								
<i>Salaries &amp; Wages:</i>								
4-100-22200-1100	Salaries & Wages – Regular	43,332	61,143	51,832	51,832	53,646	1,814	3.50%
4-100-22200-1300	Salaries & Wages – Part-Time	0	738	16,900	20,840	19,241	-1,599	-7.67%
<i>Employee Benefits:</i>								
4-100-22200-2100	FICA/Medicare – Employer	3,278	4,101	4,554	5,559	5,576	16	0.30%
4-100-22200-2210	Virginia Retirement System	4,636	4,786	4,984	4,857	5,027	170	3.51%
4-100-22200-2310	Hospitalization Insurance	6,836	13,744	14,582	15,789	15,800	11	0.07%
4-100-22200-2400	Group Life Insurance	192	256	266	279	279	0	0.00%
4-100-22200-2500	VRS Health Insurance Credit	52	64	67	88	59	-29	-32.95%
4-100-22200-2600	Unemployment Insurance	40	39	50	47	50	3	6.38%
4-100-22200-2700	Workers' Compensation Insurance	27	30	52	58	70	12	20.69%
<i>Contractual Services:</i>								
4-100-22200-3310	Repairs & Maintenance	0	0	0	0	0	0	0.00%
<i>Other Charges:</i>								
4-100-22200-5210	Postage	329	490	392	614	600	-14	-2.28%
4-100-22200-5230	Telecommunications	449	490	548	720	750	30	4.17%

VICTIM WITNESS PROGRAM, CONTINUED

Account Number	Account Name	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-22200-5510	Mileage	187	398	498	417	950	533	127.82%
4-100-22200-5520	Convention, Training, & Education	0	225	2,072	775	0	-775	-100.00%
4-100-22200-5530	Food & Lodging	0	292	2,368	2,860	1,400	-1,460	-51.05%
4-100-22200-5540	Travel (Convention & Education)	0	0	0	0	750	750	0.00%
4-100-22200-5810	Dues & Association Membership	100	300	150	400	500	100	25.00%
<i>Materials and Supplies:</i>								
4-100-22200-6001	Office Supplies	1,497	5,114	1,802	1,237	1,000	-237	-19.16%
4-100-22200-6014	Operating Supplies	0	0	100	0	0	0	0.00%
<i>Capital Outlay:</i>								
4-100-13200-8207	EDP Equipment	1,090	3,492	0	0	0	0	0.00%
<b>TOTAL VICTIM-WITNESS:</b>		<b>62,045</b>	<b>95,703</b>	<b>101,218</b>	<b>106,372</b>	<b>105,698</b>	<b>(674)</b>	<b>-0.63%</b>

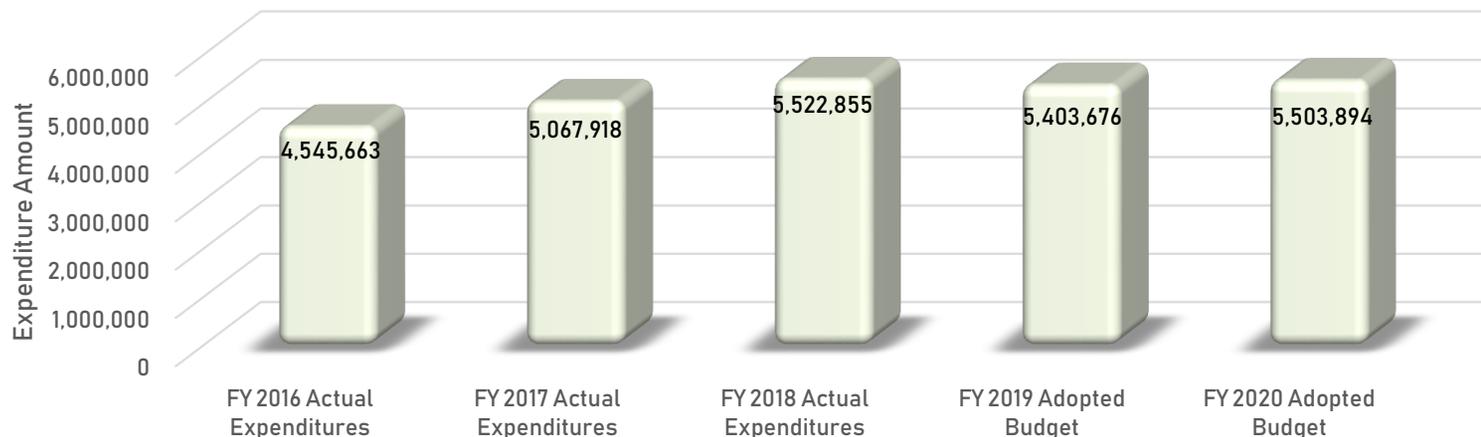
## SHERIFF – LAW ENFORCEMENT

Law enforcement within the Sheriff’s Department consists of a Patrol Division, a Criminal Investigations Division, and a Crime Prevention Division. The Patrol Division is responsible for answering calls for service, investigations of misdemeanor crimes, initial investigations of felonious crimes, and patrolling the streets and highways for traffic infractions. Additionally, this division conducts property checks, serves warrants, responds to alarms, handles detention and protective orders, prepares cases and presents evidence in court.

The Patrol Division handles traffic complaints and coordinates and establishes special details such as DUI checkpoints and seatbelt safety checkpoints. The Criminal Investigations Division handles major felony cases and more serious and violent misdemeanor cases, in addition to special investigations into drugs, gangs, child pornography, child sexual abuse, child physical abuse, white collar crime, computer crimes, and fraud. The

Crime Prevention Division administers programs and activities aimed to prevent either victimization or criminalization; these programs and activities include Neighborhood Watch, D.A.R.E, Project Lifesaver, TRIAD, Class Action, and RAD. The Sheriff is a constitutional officer elected on a four-year term by the Shenandoah County citizenry. Deputies serve under the direct supervision and at the pleasure of the Sheriff.

Sheriff - Law Enforcement



### Sheriff – Law Enforcement Expenditures

Account Number	Account Name	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b>SHERIFF - LAW ENFORCEMENT (31200):</b>								
<i>Salaries &amp; Wages:</i>								
4-100-31200-1100	Salaries & Wages – Regular	2,320,417	2,377,060	2,491,436	2,635,182	2,747,338	112,156	4.26%
4-100-31200-1200	Salaries & Wages - Overtime	205,526	293,062	315,110	225,000	225,000	0	0.00%
4-100-31200-1204	Salaries & Wages Holiday	0	0	15,160	67,673	67,673	0	0.00%
4-100-31200-1300	Salaries & Wages – Part-Time	131,005	133,378	123,308	115,650	115,650	0	0.00%
4-100-31200-1700	Stipends - On-Call	6,033	7,191	14,542	16,203	16,203	0	0.00%
<i>Employee Benefits:</i>								
4-100-31200-2100	FICA/Medicare - Employer	196,087	203,934	212,870	238,353	242,648	4,295	1.80%
4-100-31200-2210	Virginia Retirement System	268,930	231,493	242,995	274,340	257,426	(16,914)	-6.17%
4-100-31200-2215	Hybrid Premium	190	238	563	275	500	225	81.82%
4-100-31200-2310	Hospitalization Insurance	504,420	506,302	566,637	597,608	645,000	47,392	7.93%
4-100-31200-2400	Group Life Insurance	11,137	12,350	12,999	15,947	14,406	(1,541)	-9.66%
4-100-31200-2500	VRS Health Insurance Credit	0	0	4	0	0	0	0.00%
4-100-31200-2600	Unemployment Insurance	2,785	1,543	1,446	2,650	1,900	(750)	-28.30%
4-100-31200-2700	Workers' Compensation Insurance	70,500	80,751	72,777	80,751	80,751	0	0.00%
4-100-31200-2810	Clothing Allowance - Investigations	0	0	11,000	11,000	0	(11,000)	-100.00%
4-100-31200-2900	Accrued Annual & Sick Leave Payout	40,838	16,682	25,460	27,623	27,623	0	0.00%

## SHERIFF – LAW ENFORCEMENT, CONTINUED

Account Number	Account Name	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Contractual Services:</i>								
4-100-31200-3110	Professional Health Services	9,982	3,971	7,372	7,000	7,000	0	0.00%
4-100-31200-3180	Contractual Services/Warrants	14,838	1,578	6,389	12,476	12,476	0	0.00%
4-100-31200-3310	Repairs & Maintenance	57,076	51,393	61,536	45,000	45,000	0	0.00%
4-100-31200-3320	Maintenance & Service Contract	20,067	20,023	24,035	31,895	195,723	163,828	513.65%
4-100-31200-3600	Advertising	169	366	312	893	893	0	0.00%
<i>Other Charges:</i>								
4-100-31200-5210	Postal Service	1,817	1,265	1,041	3,654	3,654	0	0.00%
4-100-31200-5230	Telecommunications	77,583	74,569	81,824	72,378	72,378	0	0.00%
4-100-31200-5305	Auto Insurance	28,768	28,417	31,044	31,055	31,055	0	0.00%
4-100-31200-5309	Inland Marine Insurance	0	10	11	0	0	0	0.00%
4-100-31200-5435	Rental Postage Meter/Scale	403	341	279	480	480	0	0.00%
4-100-31200-5510	Mileage	827	507	651	1,000	1,000	0	0.00%
4-100-31200-5530	Food & Lodging	26,606	23,813	42,727	32,132	32,132	0	0.00%
4-100-31200-5540	Convention, Training, & Education	9,553	9,828	13,906	15,258	15,258	0	0.00%
4-100-31200-5550	Extradition of Prisoners	472	626	2,676	1,092	4,500	3,408	312.09%
4-100-31200-5810	Dues & Association Membership	3,828	4,303	4,584	5,598	5,598	0	0.00%
<i>Materials and Supplies:</i>								
4-100-31200-6001	Office Supplies	7,234	8,756	8,473	7,816	7,816	0	0.00%
4-100-31200-6004	Medical Supplies	0	0	0	0	0	0	0.00%
4-100-31200-6008	Vehicles Supplies (Gas)	86,041	95,365	110,145	129,021	129,021	0	0.00%

## SHERIFF – LAW ENFORCEMENT, CONTINUED

Account Number	Account Name	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-31200-6009	Auto Repairs & Maintenance	451	286	791	2,500	2,500	0	0.00%
4-100-31200-6010	Police Supplies	68,631	76,337	97,613	91,621	91,621	0	0.00%
4-100-31200-6011	Uniforms and Wearing Apparel	10,667	10,555	15,185	14,120	9,000	(5,120)	-36.26%
4-100-31200-6012	Books and Subscriptions	0	700	0	1,178	1,178	0	0.00%
4-100-31200-6030	Drug Dog	246	425	459	750	750	0	0.00%
<i>Payment to Joint Operations:</i>								
4-100-31200-7000	Training School	48,360	49,600	49,600	50,220	50,220	0	0.00%
4-100-31200-7001	Special Task Force	13,387	8,896	16,123	17,500	17,500	0	0.00%
4-100-31200-7002	Gang Grant	1,175	2,965	2,206	3,500	3,500	0	0.00%
<i>Capital Outlay:</i>								
4-100-31200-8103	Communication Equipment	0	0	0	7,335	7,335	0	0.00%
4-100-31200-8105	Motor Vehicles & Equipment	0	0	0	0	0	0	0.00%
4-100-31200-8202	Furniture & Fixtures	421	55	165	500	500	0	0.00%
4-100-31200-8207	EDP Equipment	128,276	130,689	130,831	163,828	0	(163,828)	-100.00%
4-100-31200-8214	Range Site Improvements	495	478	81	2,100	2,100	0	0.00%
4-131-03120-0001	Asset Sharing Expenditures	0	481,738	579,815	188,671	129,595	(59,076)	0.00%
<i>DMV Grant Program:</i>								
<i>Salaries &amp; Wages:</i>								
4-100-31200-1201	Salaries & Wages-Overtime - DMV	15,043	19,201	20,014	17,500	19,250	1,750	10.00%

## SHERIFF - LAW ENFORCEMENT, CONTINUED

Account Number	Account Name	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Employee Benefits:</i>								
4-100-31200-2101	FICA/Medicare - Employer - DMV	1,144	1,017	1,414	1,339	1,473	134	10.03%
<i>Materials and Supplies:</i>								
4-100-31200-6010-009	Police Supplies - DMV Grant	0	4,180	0	4,180	4,180	0	0.00%
<u>Bulletproof Vest Program</u>								
<i>Materials and Supplies:</i>								
4-100-31200-6010-001	Police Supplies - Bulletproof Vest Grant	0	0	0	0	17,738	17,738	0.00%
<u>Forestry Grant Program:</u>								
<i>Salaries &amp; Wages:</i>								
4-100-31200-1202	Salaries & Wages-Overtime - Forestry	4,290	5,780	4,958	5,280	5,280	0	0.00%
<i>Employee Benefits:</i>								
4-100-31200-2102	FICA/Medicare - Employer - Forestry	327	352	362	404	404	0	0.02%
<u>Special Investigations:</u>								
<i>Salaries &amp; Wages:</i>								
4-100-31200-1203	Salaries & Wages - Overtime - ATF	19,395	0	0	0	0	0	0.00%
4-100-31200-1303	Salaries & Wages - Part-Time - ATF	27,945	0	0	0	0	0	0.00%

## SHERIFF - LAW ENFORCEMENT, CONTINUED

Account Number	Account Name	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Employee Benefits:</i>								
4-100-31200-2103	FICA/Medicare - Employer - ATF	1,484	0	0	0	0	0	0.00%
<u>Project Lifesaver Program:</u>								
<i>Materials and Supplies:</i>								
4-100-31200-6010-004	Police Supplies - Project Lifesaver	483	1,054	417	3,667	3,500	(167)	-4.55%
<u>Public Defender Fees:</u>								
<i>Contractual Services:</i>								
4-100-31200-3170-005	Professional Services - Public Defender	199	0	0	874	874	0	0.00%
<u>Leadership Camp Program:</u>								
<i>Contractual Services:</i>								
4-100-31200-3180-006	Contractual Services - Youth Camp	12,376	12,735	14,149	13,000	14,150	1,150	8.85%
<i>Materials and Supplies:</i>								
4-100-31200-6010-006	Police Supplies - Youth Camp	666	581	567	500	500	0	0.00%
<u>Project Backpack Program:</u>								
<i>Materials and Supplies:</i>								
4-100-31200-6010-008	Police Supplies - Project Backpack	233	855	2,764	7,288	10,150	2,862	39.27%
<i>County of Shenandoah, Virginia</i>			86	FY 2020 Adopted Budget				

SHERIFF – LAW ENFORCEMENT, CONTINUED

Account Number	Account Name	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Town of Edinburg Law Enforcement Services:</i>								
<i>Salaries &amp; Wages:</i>								
4-100-31200-1100-010	Salaries & Wages – Regular – EPD	53,447	48,827	51,664	66,680	68,680	2,000	3.00%
4-100-31200-1200-010	Salaries & Wages – Overtime – EPD	401	1,642	2,026	0	0	0	0.00%
<i>Employee Benefits:</i>								
4-100-31200-2100-010	FICA/Medicare – Employer – EPD	3,916	3,892	3,897	5,101	5,254	153	3.00%
4-100-31200-2210-010	Virginia Retirement System – EPD	6,121	5,142	4,995	6,475	6,435	(40)	-0.61%
4-100-31200-2310-010	Hospitalization – EPD	13,901	5,590	17,281	17,250	15,700	(1,550)	-8.98%
4-100-31200-2400-010	Group Life – EPD	254	275	268	347	360	13	3.83%
4-100-31200-2600-010	Unemployment – EPD	276	121	76	125	125	0	0.00%
4-100-31200-2700-010	Workers' Compensation – EPD	1,312	1,394	1,422	1,401	500	(901)	-64.31%
4-100-31200-2900-010	Accrued Annual & Sick Leave – EPD	449	946	0	0	0	0	0.00%
<i>Contractual Services:</i>								
4-100-31200-3310-010	Repairs & Maintenance – EPD	60	0	0	200	200	0	0.00%
<i>Materials and Supplies:</i>								
4-100-31200-6008-010	Vehicles Supplies (Gas) – EPD	2,803	2,495	400	2,000	2,000	0	0.00%
<i>Payment to Joint Operations:</i>								
4-100-31200-7000-010	Training School – EPD	0	0	0	1,240	1,240	0	0.00%

SHERIFF – LAW ENFORCEMENT, CONTINUED

Account Number	Account Name	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Salaries &amp; Wages:</i>								
Toms Brook LE Services								
4-100-31200-1100-013	Salaries & Wages – Regular - Toms Brook	0	0	0	0	0	0	0.00%
4-100-31200-1200-013	Salaries & Wages - Overtime - Toms Brook	0	0	0	0	0	0	0.00%
<i>Employee Benefits:</i>								
4-100-31200-2100-013	FICA/Medicare - Employer - Toms Brook	0	0	0	0	0	0	0.00%
4-100-31200-2210-013	Virginia Retirement System - Toms Brook	0	0	0	0	0	0	0.00%
4-100-31200-2310-013	Hospitalization - Toms Brook	0	0	0	0	0	0	0.00%
4-100-31200-2400-013	Group Life - Toms Brook	0	0	0	0	0	0	0.00%
4-100-31200-2600-013	Unemployment - Toms Brook	0	0	0	0	0	0	0.00%
4-100-31200-2700-013	Workers' Compensation - Toms Brook	0	0	0	0	0	0	0.00%
4-100-31200-2900-013	Accrued Annual & Sick Leave - Toms Brook	0	0	0	0	0	0	0.00%
<u>ABC Grant</u>								
<i>Salaries &amp; Wages:</i>								
4-100-31200-1201-11	Salaries & Wages-Overtime - ABC	3,620	0	0	0	0	0	0.00%

SHERIFF - LAW ENFORCEMENT, CONTINUED

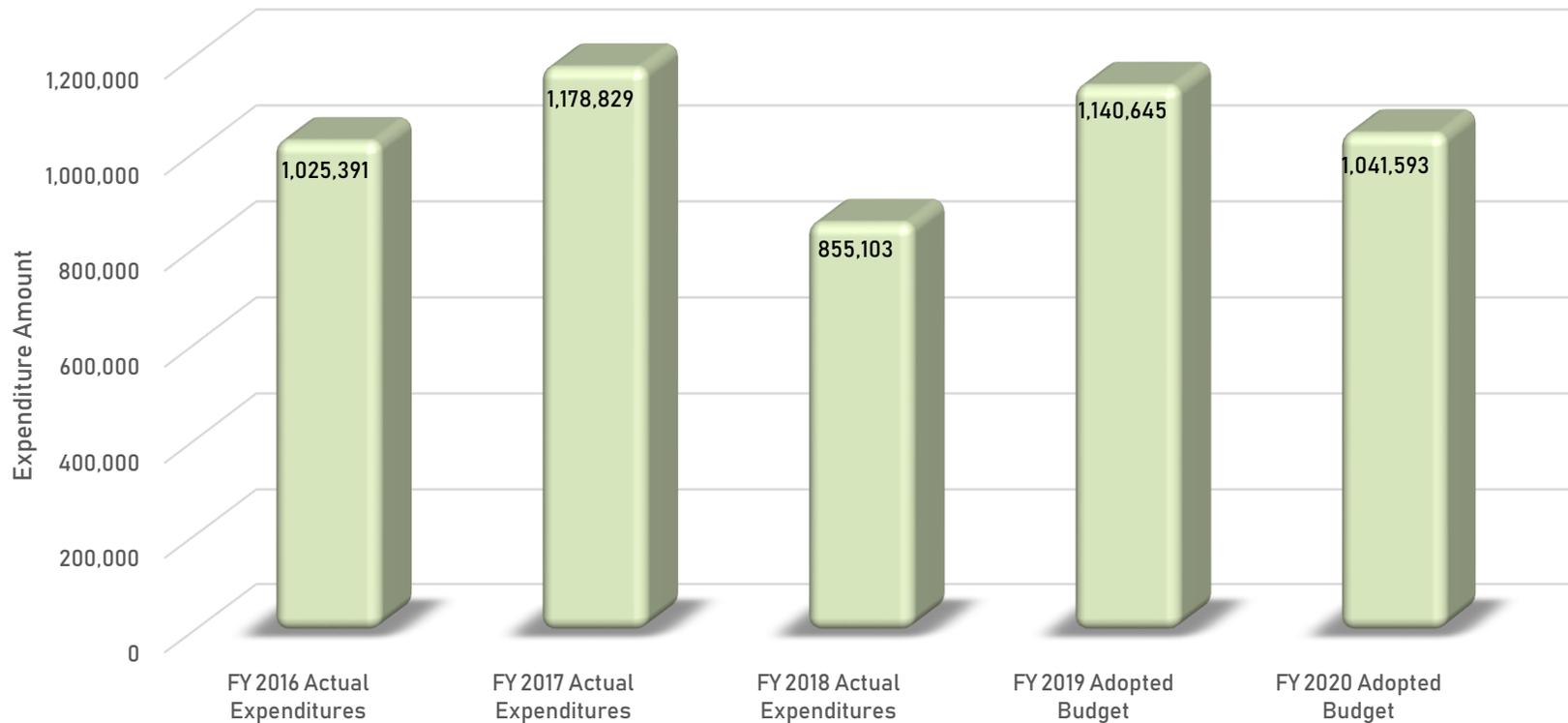
Account Number	Account Name	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Employee Benefits:</i>								
4-100-31200-2101-11	FICA/Medicare - Employer - ABC	277	0	0	0	0	0	0.00%
<i>ICAC Grant</i>								
<i>Contractual Services:</i>								
4-100-31200-3180-016	Contractual Services-Crimes Against Children	0	0	0	0	4,000	4,000	0.00%
<b>TOTAL SHERIFF - LAW ENFORCEMENT:</b>		<b>4,545,663</b>	<b>5,067,918</b>	<b>5,522,855</b>	<b>5,403,676</b>	<b>5,503,894</b>	<b>100,218</b>	<b>1.85%</b>

## VOLUNTEER FIRE DEPARTMENT

The Volunteer Fire Department consists of funding made to the ten volunteer fire companies that serve Shenandoah County. Resources provided to the volunteer fire companies are used to support the mission of providing fire suppression and protection to the residents of their service and surrounding areas of the County.

Funding includes direct annual contributions per services provided by each volunteer company as well as other operational costs, including maintenance, general liability insurance, accident and sickness insurance, workers' compensation insurance, training, and fuel.

Volunteer Fire & Rescue



**Volunteer Fire Department Expenditures**

Account Number	Account Name	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>VOLUNTEER FIRE &amp; RESCUE (32200):</u></b>								
<i>Salaries &amp; Wages:</i>								
4-100-32200-1100	Salaries & Wages – Regular	0	0	0	0	0	0	0.00%
<i>Employee Benefits:</i>								
4-100-32200-2100	FICA/Medicare – Employer	0	0	0	1,692	0	(1,692)	-100.00%
4-100-32200-2210	Virginia Retirement System	0	0	0	0	0	0	0.00%
4-100-32200-2310	Hospitalization Insurance	0	0	0	0	0	0	0.00%
4-100-32200-2400	Group Life Insurance	0	0	0	0	0	0	0.00%
4-100-32200-2500	VRS Health Insurance Credit	0	0	0	0	0	0	0.00%
4-100-32200-2600	Unemployment Insurance	0	0	0	30	0	(30)	-100.00%
4-100-32200-2701	Workers' Compensation Insurance	0	0	0	150	0	(150)	-100.00%
4-100-32200-2510	Group Accident/Sickness Insurance	26,459	24,604	24,604	25,000	25,000	0	0.00%
4-100-32200-2700	Workers' Compensation Insurance	142,629	136,728	85,489	105,000	86,000	(19,000)	-18.10%
<i>Contractual Services:</i>								
4-100-32200-3110	Professional Health Services	1,100	0	0	2,000	0	(2,000)	-100.00%
4-100-32200-3310	Repairs & Maintenance	11,998	19,479	44,065	64,639	68,000	3,361	5.20%

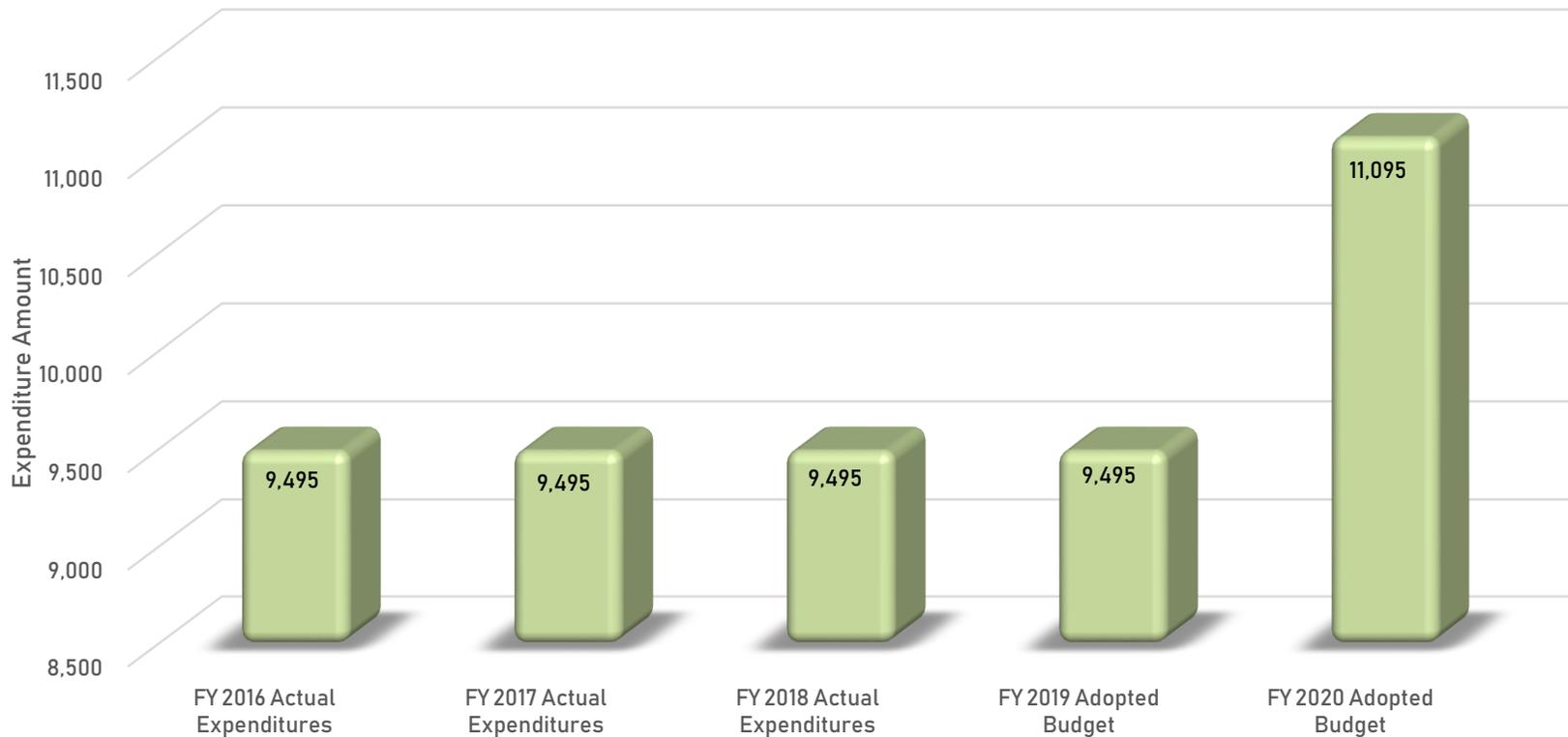
VOLUNTEER FIRE DEPARTMENT, CONTINUED

Account Number	Account Name	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Other Charges:</i>								
4-100-32200-5230	Telecommunications	0	0	0	0	0	0	0.00%
4-100-32200-5308	General Liability Insurance	134,635	291,172	2,607	150,000	75,454	(74,546)	-49.70%
4-100-32200-5540	Convention, Training, & Education	2,275	2,025	0	6,750	6,750	0	0.00%
4-100-32200-5640	Contributions	495,000	495,000	480,000	510,000	510,000	0	0.00%
4-100-32200-5641	State Fire Program Fund	79,422	81,320	83,776	79,391	79,391	0	0.00%
4-100-32200-5643	Four for Life Funds	47,449	43,266	0	47,449	47,449	0	0.00%
4-100-32200-5644	Lord Fairfax EMS Council	13,665	13,665	13,665	13,665	13,665	0	0.00%
<i>Materials and Supplies:</i>								
4-100-32300-6004	Medical & Lab Supplies	471	0	0	0	0	0	0.00%
4-100-32200-6008	Vehicles Supplies (Gas)	69,204	71,571	87,374	101,995	101,000	(995)	-0.98%
4-100-32200-6009	Repairs and Maintenance Supplies	0	0	2,000	24,000	24,000	0	0.00%
4-100-32200-6011	Uniforms and Waring Apparel	0	0	549	0	0	0	0.00%
4-100-32200-6012	Books & Supplies	0	0	1,590	4,884	4,884	0	0.00%
4-100-32200-6014	Operating Supplies	1,084	0	600	0	0	0	0.00%
<i>Capital Outlay:</i>								
4-100-32200-8101	Machinery and Equipment	0	0	28,782	0	0	0	300.00%
4-100-32200-8205	EDP Equipment	0	0	0	4,000	0	(4,000)	400.00%
<b>TOTAL VOLUNTEER FIRE &amp; RESCUE:</b>		<b>1,025,391</b>	<b>1,178,829</b>	<b>855,103</b>	<b>1,140,645</b>	<b>1,041,593</b>	<b>(99,052)</b>	<b>-8.68%</b>

## FOREST FIRE PROTECTION

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

Forest Fire Protection



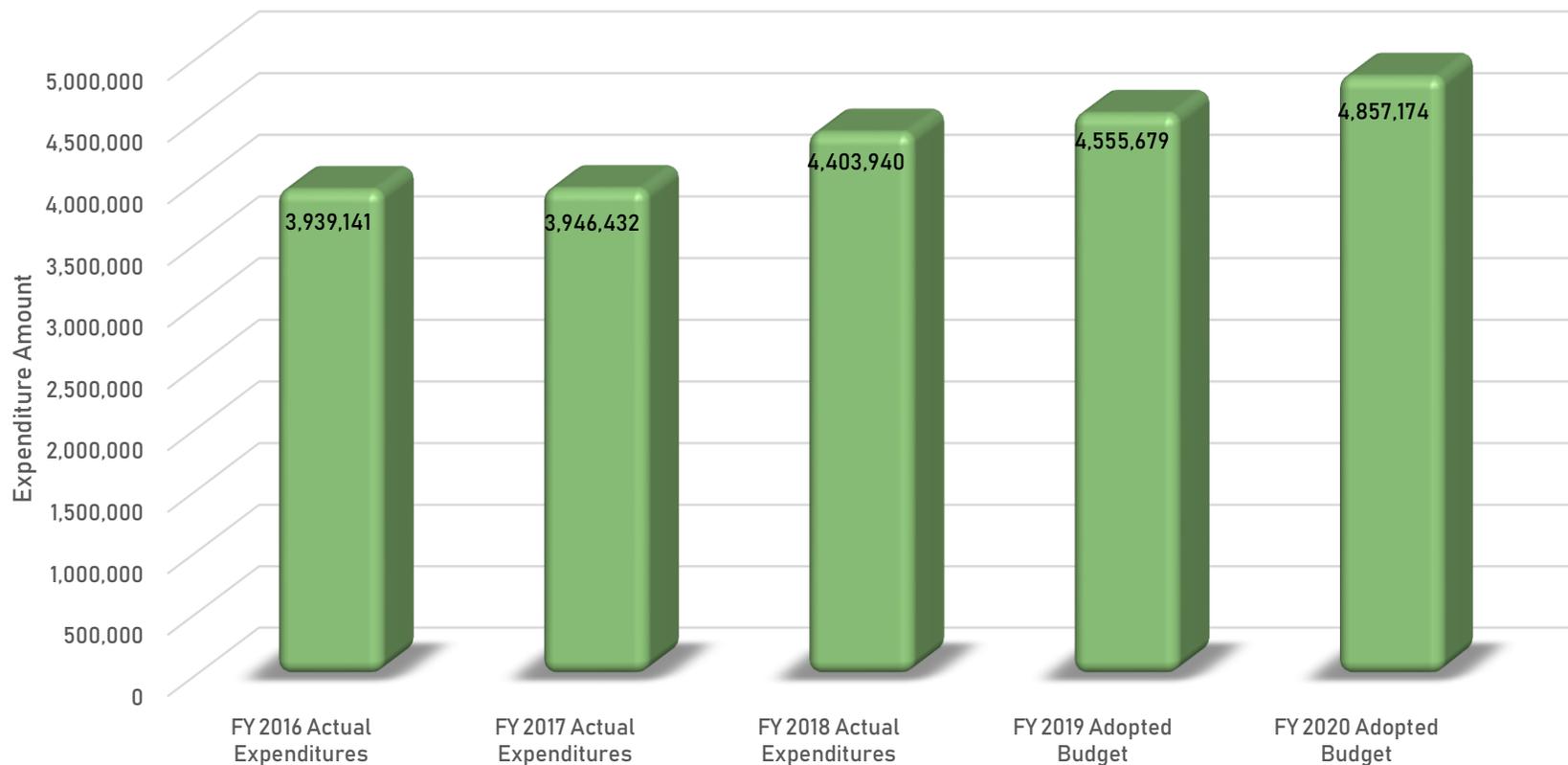
**Forest Fire Protection Expenditures**

Account Number	Account Name	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY19 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b>FOREST FIRE EXTINCTION SERVICE (32400):</b>								
<i>Other Charges:</i>								
4-100-32400-5645	Support/State Forest Service	9,495	9,495	9,495	9,495	11,095	1,600	16.85%
<b>TOTAL FOREST FIRE EXTINCTION:</b>		<b>9,495</b>	<b>9,495</b>	<b>9,495</b>	<b>9,495</b>	<b>11,095</b>	<b>1,600</b>	<b>16.85%</b>

## FIRE AND RESCUE

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

Fire & Rescue



**Fire and Rescue Expenditures**

Account Number	Account Name	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b>FIRE/RESCUE</b>								
<b>(32500):</b>								
<i>Salaries &amp; Wages:</i>								
4-100-32500-1100	Salaries & Wages – Regular	2,119,212	2,110,372	2,202,095	2,464,112	2,621,133	157,021	6.37%
4-100-32500-1100	Salaries & Wages - Stand-By Compensation	0	0	0	0	9,925	9,925	0.00%
4-100-32500-1200	Salaries & Wages – Overtime	429,788	441,629	421,980	341,445	453,977	112,532	32.96%
4-100-32500-1300	Salaries & Wages – Part- Time	6,275	23,546	14,793	25,750	20,000	(5,750)	-22.33%
4-100-32500-1700	Stipend for Services	33,417	32,500	38,167	97,000	97,000	0	0.00%
<i>Employee Benefits:</i>								
4-100-32500-2100	FICA/Medicare - Employer	190,496	189,090	191,658	224,015	244,956	20,940	9.35%
4-100-32500-2210	Virginia Retirement System	242,738	200,183	211,302	262,881	245,600	(17,281)	-6.57%
4-100-32500-2215	Hybrid STD/LTD Premium	190	160	224	325	325	0	0.00%
4-100-32500-2310	Hospitalization Insurance	385,021	423,393	529,125	592,477	577,804	(14,673)	-2.48%
4-100-32500-2400	Group Life Insurance	10,069	10,742	11,316	14,589	13,708	(881)	-6.04%
4-100-32500-2500	VRS Health Insurance Credit	2,728	2,677	2,829	3,250	2,912	(338)	-10.40%
4-100-32500-2600	Unemployment Insurance	2,196	1,439	1,310	2,250	1,000	(1,250)	-55.56%
4-100-32500-2700	Workers' Compensation Insurance	102,543	91,502	92,733	92,897	95,000	2,103	2.26%
4-100-32500-2900	Accrued Annual & Sick Leave Payout	22,390	8,682	17,538	0	0	0	0.00%
<i>Contractual Services:</i>								
4-100-32500-3110	Professional Health Services	53,970	52,483	50,348	55,000	55,000	0	0.00%
4-100-32500-3150	Professional Services	0	3,875	4,000	16,000	16,500	500	3.13%

## FIRE AND RESCUE, CONTINUED

Account Number	Account Name	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-32500-3310	Repairs & Maintenance	33,638	49,368	36,166	9,000	12,500	3,500	38.89%
4-100-32500-3320	Maintenance & Service Contract	87,023	77,785	65,881	55,000	75,000	20,000	36.36%
4-100-32500-3500	Printing	406	243	475	2,500	2,000	(500)	-20.00%
<i>Other Charges:</i>								
4-100-32500-5210	Postal Service	390	272	317	300	400	100	33.33%
4-100-32500-5230	Telecommunications	7,756	7,673	9,028	8,000	9,200	1,200	15.00%
4-100-32500-5305	Auto Insurance	7,337	8,508	8,026	8,508	9,000	492	5.78%
4-100-32500-5309	Contractor Equipment Insurance	101	102	102	102	0	(102)	-100.00%
4-100-32500-5510	Mileage	872	1,225	2,045	1,500	2,450	950	63.33%
4-100-32500-5530	Food & Lodging	3,981	4,401	3,378	11,606	14,590	2,984	25.71%
4-100-32500-5540	Convention, Training, & Education	12,070	8,772	11,889	13,289	26,000	12,711	95.65%
4-100-32500-5810	Dues & Association Membership	1,569	1,439	760	1,234	1,485	251	20.34%
<i>Materials and Supplies:</i>								
4-100-32500-6001	Office Supplies	6,377	4,029	2,885	5,200	4,000	(1,200)	-23.08%
4-100-32500-6002	Food Supplies	405	0	0	500	500	0	0.00%
4-100-32500-6004	Medical & Lab Supplies	63,559	58,062	57,231	60,000	60,000	0	0.00%
4-100-32500-6007	Repairs and Maintenance Supplies	44	1,800	0	0	0	0	0.00%
4-100-32500-6008	Vehicles Supplies (Gas)	32,137	31,893	35,599	46,000	37,000	(9,000)	-19.57%
4-100-32500-6009	Auto Repairs & Maintenance	7,557	7,928	2,573	17,000	17,000	0	0.00%
4-100-32500-6011	Uniforms and Wearing Apparel	22,222	27,704	53,839	76,800	51,700	(25,100)	-32.68%
4-100-32500-6012	Books & Supplies	5,222	6,209	3,554	2,240	4,000	1,760	78.57%
4-100-32500-6013	Training Supplies	6,277	970	94	0	0	0	0.00%
4-100-32500-6014	Operating Supplies	14,254	11,351	11,702	12,500	17,000	4,500	36.00%

FIRE AND RESCUE, CONTINUED

Account Number	Account Name	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Capital Outlay:</i>								
4-100-32500-8101	Machinery and Equipment	0	18,077	78,348	4,100	7,000	2,900	70.73%
4-100-32500-8102	Furniture and Fixtures		0	1,355	4,800	2,000	(2,800)	-58.33%
4-100-32500-8105	Vehicle (ALS Units)	0	0	206,320	0	0	0	0.00%
4-100-32500-8207	EDP Equipment	0	463	0	0	26,000	26,000	0.00%
<u>Local Emergency Management Program Grant (LEMPG):</u>								
<i>Other Charges:</i>								
4-100-32500-3320-001	Maintenance & Serv Contract_LEMPG	0	1,280	225	0	0	0	0.00%
4-100-32500-5230-001	Telecommunications - LEMPG	365	4,178	4,193	3,500	4,500	1,000	28.57%
4-100-32500-5530-001	Food & Lodging - LEMPG	912	198	883	2,000	1,000	(1,000)	-50.00%
4-100-32500-5540-001	Convention, Training, & Education - LEMPG	1,050	0	636	1,000	1,000	0	0.00%
4-100-32500-5810-001	Dues & Association Membership - LEMPG	0	200	0	0	0	0	0.00%
<i>Materials and Supplies:</i>								
4-100-32500-6001-001	Office Supplies - LEMPG	815	125	206	0	0	0	0.00%
4-100-32500-6012-001	Books & Supplies - LEMPG	260	0	0	0	0	0	0.00%
4-100-32500-6013-001	Educational/Recreational Supplies - LEMPG	0	0	0	0	0	0	0.00%
<i>County of Shenandoah, Virginia</i>			98	FY 2020 Adopted Budget				

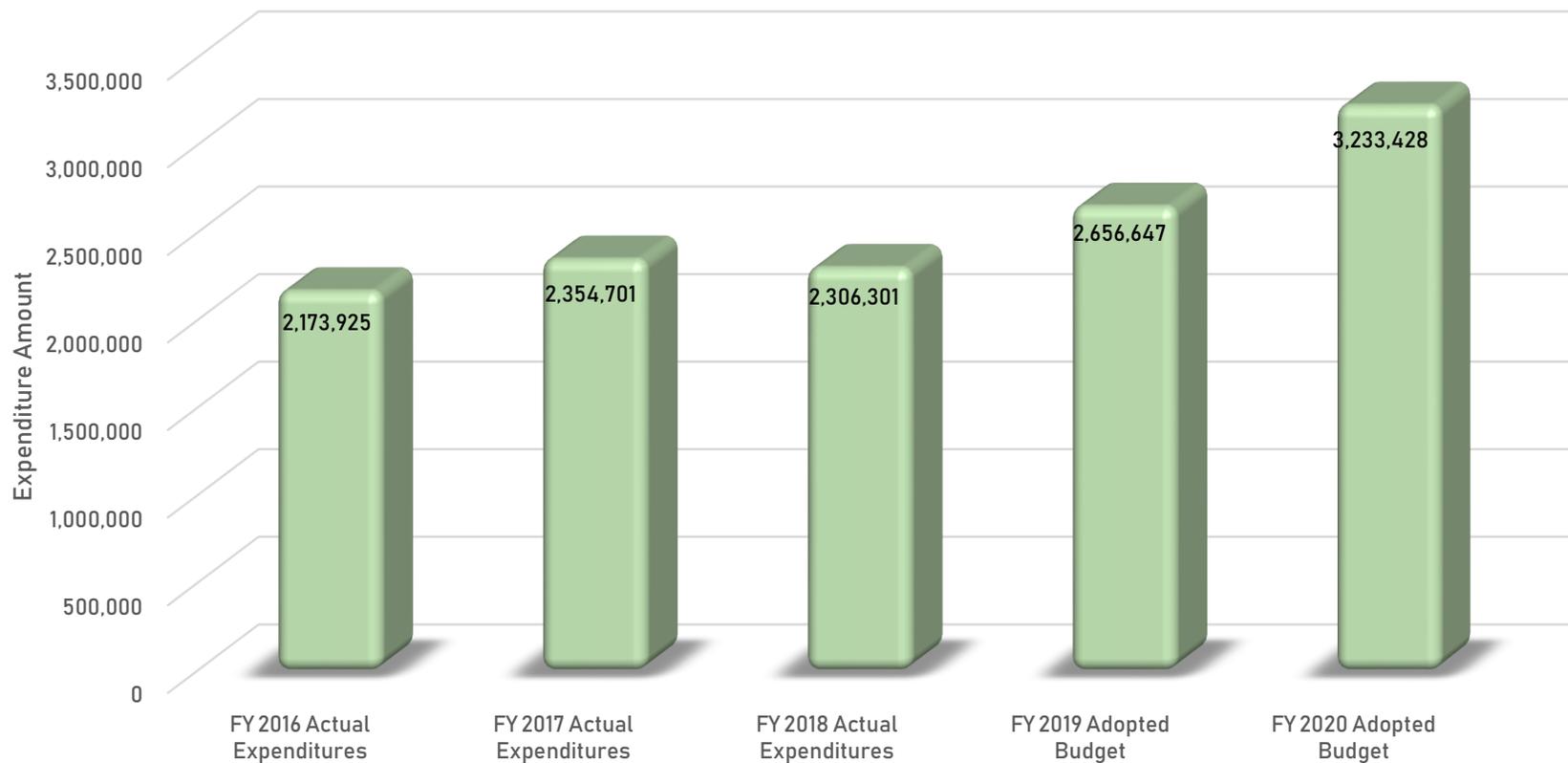
FIRE AND RESCUE, CONTINUED

Account Number	Account Name	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-32500-6014-001	Operating Supplies - <i>LEMPG</i>	21,509	19,905	16,812	17,009	17,009	0	0.00%
<i>Capital Outlay:</i>								
4-100-32500-8207-003	EDP Equipment - <i>LEMPG</i>	0	0	0	0	0	0	0.00%
<u>Office of Emergency Medical Services Grant (OEMSG)</u>								
-	-	-	-	-	-	-	-	-
<i>Capital Outlay:</i>								
4-100-32500-8101-007	Machinery and Equipment - <i>OEMSG</i>	0	0	0	0	0	0	0.00%
<b>TOTAL FIRE/RESCUE:</b>		<b>3,939,141</b>	<b>3,946,432</b>	<b>4,403,940</b>	<b>4,555,679</b>	<b>4,857,174</b>	<b>301,495</b>	<b>6.62%</b>

## ADULT CORRECTIONS AND DETENTION

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

Adult Corrections & Detention



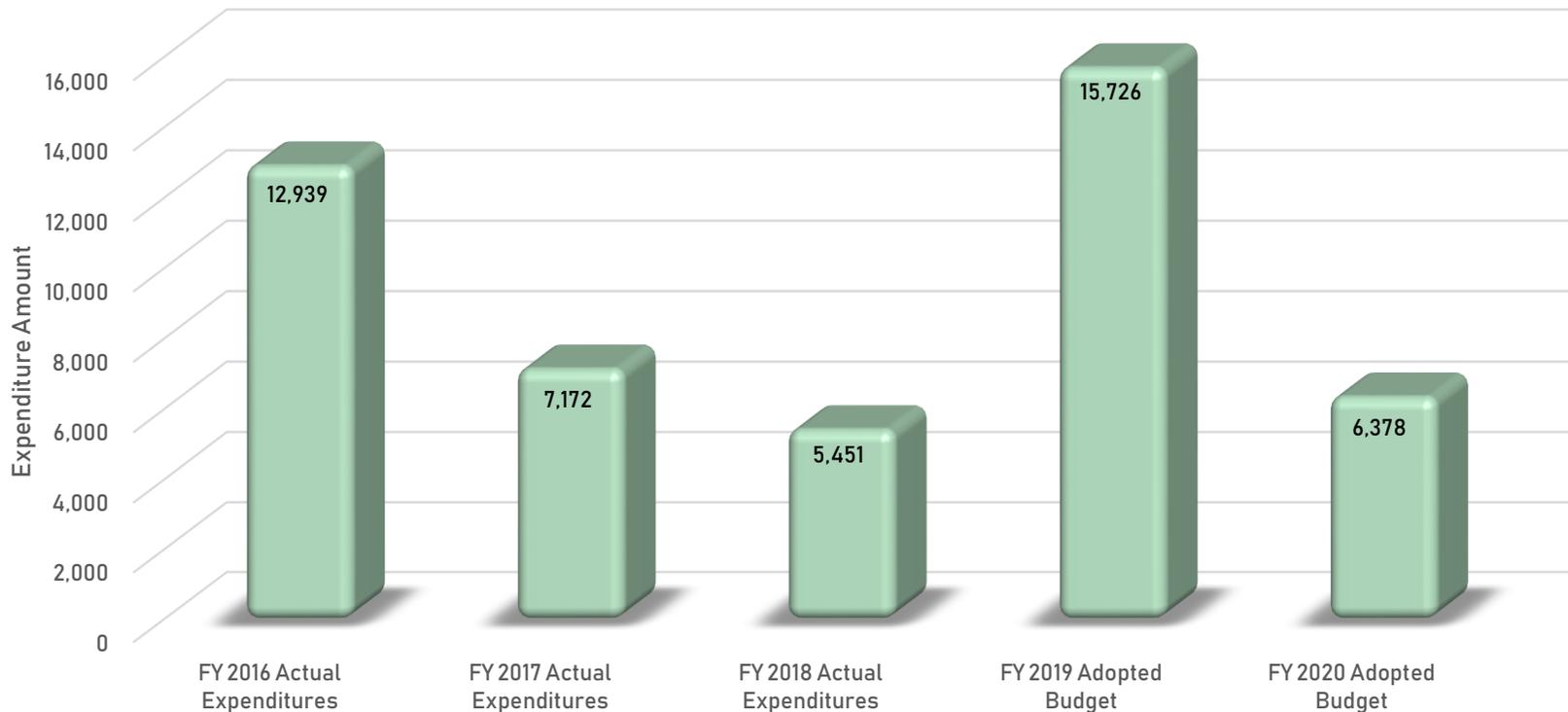
Adult Corrections and Detention Expenditures

Account Number	Account Name	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b>ADULT CORRECTIONS &amp; DETENTION (33100):</b>								
4-100-33100-5851	Contribution to RSW Regional Jail	2,173,925	2,354,701	2,306,301	2,656,647	3,233,428	576,781	21.71%
<b>TOTAL ADULT CORRECTIONS &amp; DETENTION:</b>		<b>2,173,925</b>	<b>2,354,701</b>	<b>2,306,301</b>	<b>2,656,647</b>	<b>3,233,428</b>	<b>576,781</b>	<b>21.71%</b>

### PROCESSING CENTER

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

Processing Center



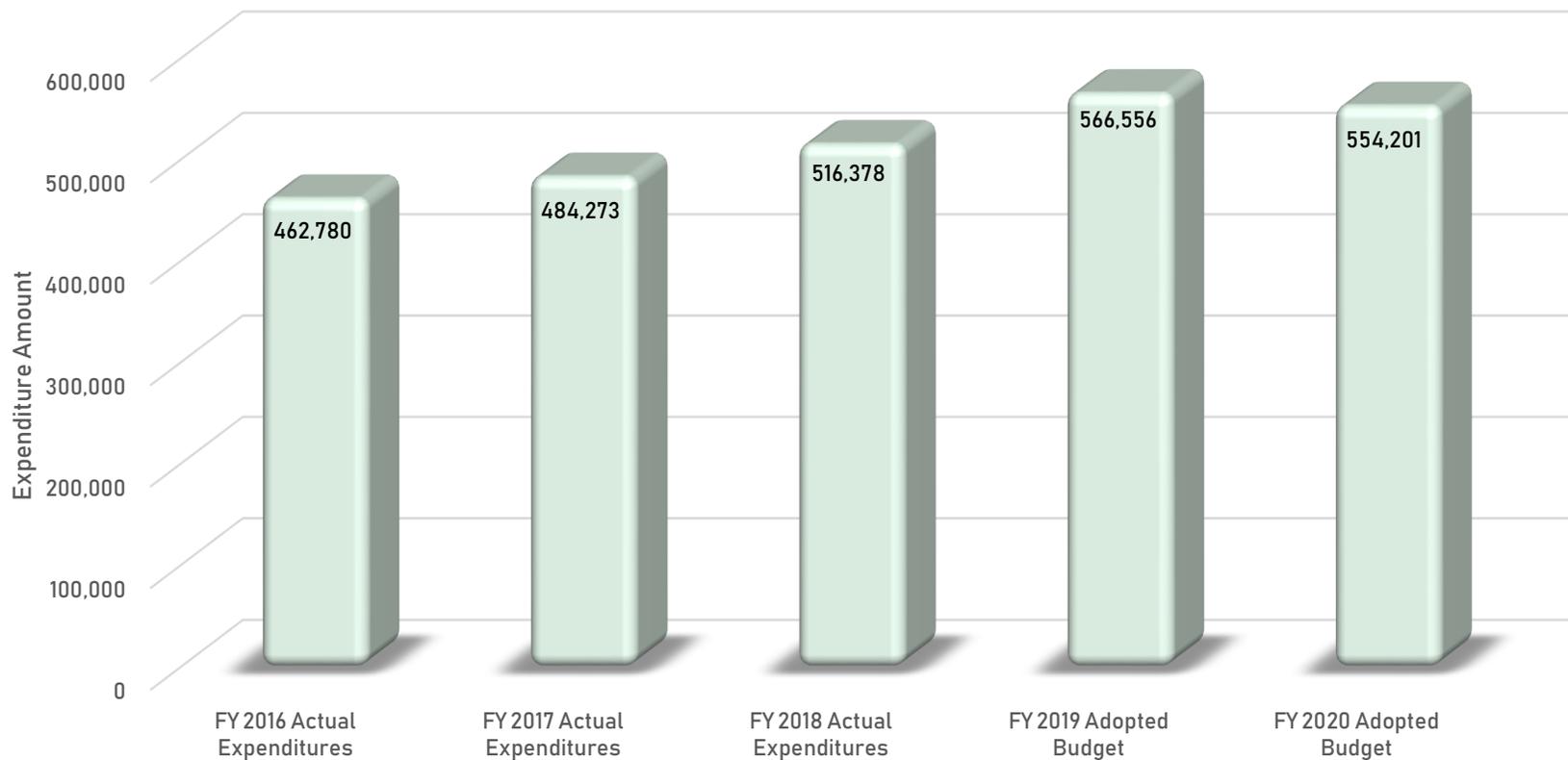
Processing Center Expenditures

Account Number	Account Name	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b>PROCESSING CENTER (33200):</b>								
<i>Contractual Services:</i>								
4-100-33200-3180	Contractual Services	0	4,290	4,276	5,198	0	-5,198	-100.00%
4-100-33200-3310	Repair & Maintenance Services	130	513	214	200	300	100	50.00%
4-100-33200-3320	Maintenance & Service Contracts	1,955	1,526	0	4,290	4,278	-12	-0.28%
<i>Other Charges:</i>								
4-100-33200-5130	Water & Sewer	1,018	843	961	1,100	1,000	-100	-9.09%
4-100-33200-5230	Telecommunications	0	0	0	4,788	700	-4,088	-85.38%
<i>Materials and Supplies:</i>								
4-100-33200-6007	Repair & Maintenance Supplies	0	0	0	150	100	-50	-33.33%
<i>Capital Outlay:</i>								
4-100-33200-8107	Furniture & Fixtures	160	0	0	0	0	0	0.00%
4-100-13200-8207	EDP Equipment (SCAAP Grant)	9,676	0	0	0	0	0	0.00%
<b>TOTAL PROCESSING CENTER:</b>		<b>12,939</b>	<b>7,172</b>	<b>5,451</b>	<b>15,726</b>	<b>6,378</b>	<b>-9,348</b>	<b>-59.44%</b>

## JUVENILE PROBATION

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

Juvenile Probation & Detention



**Juvenile Probation Expenditures**

Account Number	Account Name	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>JUVENILE PROBATION &amp; DETENTION (33300):</u></b>								
<i>Other Charges:</i>								
4-100-33300-5230	Telecommunications	2,692	2,744	2,660	2,960	3,000	40	1.35%
4-100-33300-5851	Northwest Regional Juvenile Detention Center	429,208	454,421	484,149	532,092	519,697	-12,395	-2.33%
<i>Materials and Supplies:</i>								
4-100-33300-6001	Office Supplies	(164)	124	298	300	300	0	0.00%
<b><u>Virginia Juvenile Community Crime Control Act (VJCCCA) Program:</u></b>								
<i>Contractual Services:</i>								
4-100-33300-3160-001	Miscellaneous Services - VJCCCA	30,880	26,407	29,271	30,904	30,904	0	0.00%
<i>Materials and Supplies:</i>								
4-100-33300-6001-001	Office Supplies	164	577	0	300	300	0	0.00%
<b>TOTAL JUVENILE PROBATION &amp; DETENTION:</b>		<b>462,780</b>	<b>484,273</b>	<b>516,378</b>	<b>566,556</b>	<b>554,201</b>	<b>-12,355</b>	<b>-2.18%</b>

## BUILDING INSPECTIONS

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

Building Inspections



**Building Inspections Expenditures**

Account Number	Account Name	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b>BUILDING INSPECTIONS (34410):</b>								
<i>Salaries &amp; Wages:</i>								
4-100-34410-1100	Salaries & Wages – Regular	254,303	239,457	248,992	260,967	295,209	34,242	13.12%
4-100-34410-1700	Stipends	0	0	0	900	1,225	325	36.11%
<i>Employee Benefits:</i>								
4-100-34410-2100	FICA/Medicare - Employer	18,018	17,284	17,522	19,964	22,677	2,713	13.59%
4-100-34410-2210	Virginia Retirement System	29,474	22,103	23,864	24,453	27,700	3,247	13.28%
4-100-34410-2215	Hybrid STD/LTD Premiun	166	163	806	163	800	637	390.80%
4-100-34410-2310	Hospitalization Insurance	56,011	54,511	63,555	70,807	74,616	3,809	5.38%
4-100-34410-2400	Group Life Insurance	1,221	1,184	1,278	1,318	1,550	232	17.60%
4-100-34410-2500	VRS Health Insurance Credit	330	296	320	309	350	41	13.27%
4-100-34410-2600	Unemployment Insurance	296	145	198	268	300	32	11.94%
4-100-34410-2700	Workers' Compensation Insurance	3,595	4,751	4,710	4,723	6,100	1,377	29.16%
4-100-34410-2900	Accrued Annual and Sick Leave	0	5,446	0	0	0	0	0.00%
<i>Contractual Services:</i>								
4-100-34410-3310	Repairs and Maintenance	4,351	3,474	1,172	1,000	1,000	0	0.00%
4-100-34410-3320	Maintenance & Service Contract	2,396	2,659	2,404	2,250	2,255	5	0.22%
4-100-34410-3320-001	Maintenance & Service Contract	0	0	0	0	0	0	0.00%
4-100-34410-3500	Printing	308	323	0	400	400	0	0.00%
4-100-34410-3600	Advertising	0	0	0	150	160	10	6.67%

## BUILDING INSPECTIONS, CONTINUED

Account Number	Account Name	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Other Charges:</i>								
4-100-34410-5210	Postal Service	885	414	475	1,000	1,000	0	0.00%
4-100-34410-5230	Telecommunications	3,835	3,787	4,264	1,900	3,000	1,100	57.89%
4-100-34410-5305	Auto Insurance	1,414	1,927	1,927	1,927	2,000	73	3.79%
4-100-34410-5510	Mileage	0	454	383	0	0	0	0.00%
4-100-34410-5530	Food & Lodging	627	1,234	1,498	3,000	820	(2,180)	-72.67%
4-100-34410-5540	Convention, Training, & Education	909	2,095	3,609	2,400	2,400	0	0.00%
4-100-34410-5810	Dues & Association Membership	415	495	450	900	925	25	2.78%
<i>Materials and Supplies:</i>								
4-100-34410-6001	Office Supplies	698	871	1,904	1,500	1,500	0	0.00%
4-100-34410-6008	Vehicles Supplies (Gas)	5,278	4,955	5,890	7,000	7,500	500	7.14%
4-100-34410-6009	Auto Repairs & Maintenance	6	0	5	1,500	1,500	0	0.00%
4-100-34410-6011	Uniforms and Wearing Apparel	365	390	993	1,000	1,000	0	0.00%
4-100-34410-6014	Operating Supplies	0	31	316	500	500	0	0.00%
4-100-34410-6015	Code Books	198	2,558	1,027	5,200	2,500	(2,700)	0.00%
4-100-34410-6045	Code Books for Resale	0	0	0	0	600	600	100.00%

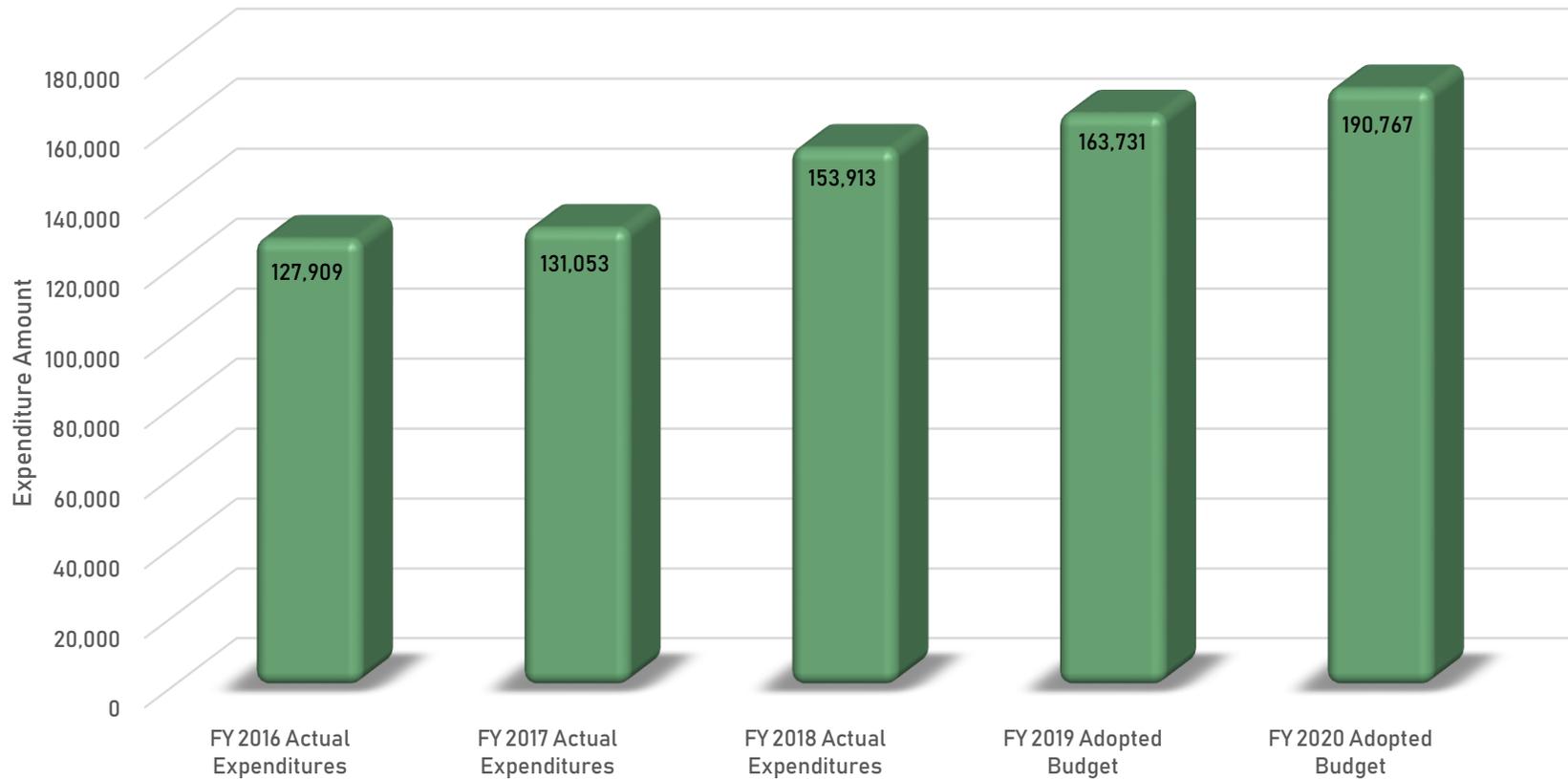
**BUILDING INSPECTIONS, CONTINUED**

Account Number	Account Name	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Capital Outlay:</i>								
4-100-34410-8105	Vehicle (Code Enforcement)	19,765	0	22,642	0	0	0	0.00%
4-100-34410-8201	Machinery and Equipment (Replacement)	36	8	0	250	0	(250)	-100.00%
4-100-34410-8202	Furniture and Fixtures	0	248	270	1,600	1,000	(600)	-37.50%
4-100-34410-8203	Communications Equipment	0	0	437	950	0	(950)	-100.00%
4-100-34410-8205	Machinery and Equipment (New)	0	0	0	0	3,600	3,600	0.00%
4-100-34410-8207	EDP Equipment	0	0	160	1,000	300	(700)	-70.00%
<b>TOTAL BUILDING INSPECTIONS:</b>		<b>404,900</b>	<b>371,262</b>	<b>411,068</b>	<b>419,299</b>	<b>464,487</b>	<b>45,189</b>	<b>10.78%</b>

## ANIMAL CONTROL

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

Animal Control



**Animal Control Expenditures**

Account Number	Account Name	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>ANIMAL CONTROL (35100):</i>								
<i>Salaries &amp; Wages:</i>								
4-100-35100-1100	Salaries & Wages – Regular	71,345	75,993	78,518	80,599	86,089	5,490	6.81%
4-100-35100-1300	Salaries & Wages-Part-Time	0	0	0	0	0	0	0.00%
4-100-35100-1700	Stipends - On-Call	1,826	0	0	3,175	3,175	0	0.00%
<i>Employee Benefits:</i>								
4-100-35100-2100	FICA/Medicare - Employer	5,195	5,598	6,212	6,166	6,829	663	10.75%
4-100-35100-2210	Virginia Retirement System	8,351	7,335	7,694	7,552	7,552	(0)	0.00%
4-100-35100-2310	Hospitalization Insurance	21,004	19,063	22,117	23,605	23,600	(5)	-0.02%
4-100-35100-2400	Group Life Insurance	346	393	412	419	450	31	7.37%
4-100-35100-2600	Unemployment Insurance	204	48	42	65	100	35	53.85%
4-100-35100-2700	Workers' Compensation Insurance	1,071	701	744	800	800	0	0.00%
4-100-35100-2900	Accrued Annual & Sick Leave	1,185	0	3,398	4,818	4,818	0	0.00%
<i>Contractual Services:</i>								
4-100-35100-3110	Professional Health Services	713	0	1,054	3,052	3,052	0	0.00%
4-100-35100-3310	Repairs and Maintenance	2,363	3,230	2,025	2,878	2,878	0	0.00%
4-100-35100-3320	Maintenance & Service Contract	75	0	2,778	6,000	6,000	0	0.00%
<i>Other Charges:</i>								
4-100-35100-3600	Advertising	0	27	126	0	0	0	0.00%
4-100-35100-5230	Telecommunications	3,358	2,564	1,774	2,886	2,886	0	0.00%

ANIMAL CONTROL, CONTINUED

Account Number	Account Name	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-35100-5305	Auto Insurance	942	1,445	963	963	963	0	0.00%
4-100-35100-5540	Convention, Training, & Education	1,200	1,005	2,174	1,975	1,975	0	0.00%
4-100-35100-5810	Dues and Memberships	45	0	40	195	195	0	0.00%
4-100-35100-5820	Claims/Seized Animal Care	1,517	199	0	1,000	1,000	0	0.00%
<i>Materials and Supplies:</i>								
4-100-35100-6008	Vehicles Supplies (Gas)	4,583	6,573	7,374	8,747	8,747	0	0.00%
4-100-35100-6009	Auto Repairs & Maintenance	37	85	0	243	243	0	0.00%
4-100-35100-6010	Police Supplies	0	3,113	2,678	3,127	3,127	0	0.00%
4-100-35100-6011	Uniforms and Wearing Apparel	1,089	628	415	1,266	1,266	0	0.00%
4-100-35100-6033	Dog Tags	650	761	700	704	704	0	0.00%
4-100-35100-6099	Dog Warden Supplies	810	2,291	2,399	3,496	4,500	1,004	28.72%
Tracey Webb Grant								
<i>Contractual Services:</i>								
4-100-35100-3320-001	Maintenance & Service Contract	0	0	0	0	592	592	0.00%

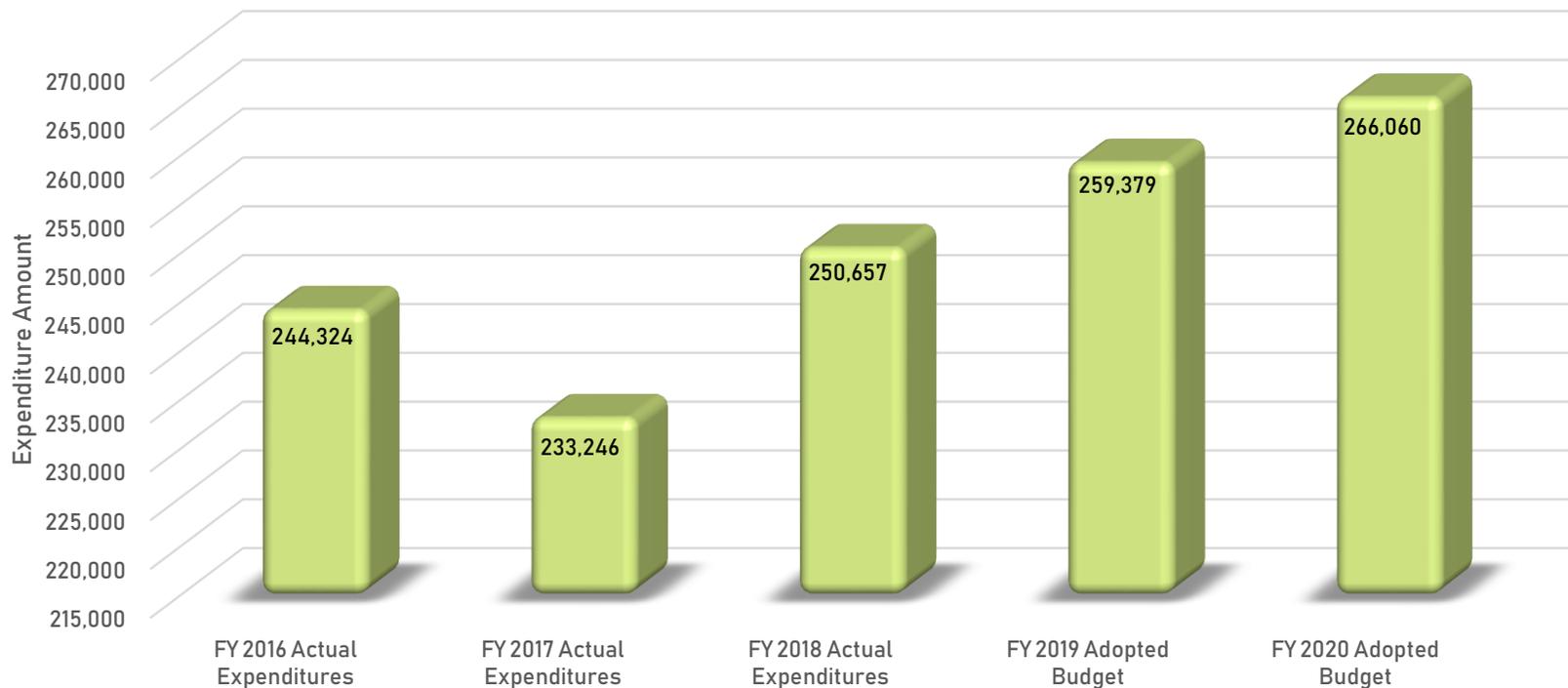
ANIMAL CONTROL, CONTINUED

Account Number	Account Name	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Other Charges:</i>								
4-100-35100-5540-001	Convention, Training, & Education	0	0	750	0	0	0	0.00%
<i>Materials and Supplies:</i>								
4-100-35100-6010-001	Police Supplies	0	0	0	0	13,878	13,878	0.00%
<i>Materials and Supplies:</i>								
4-100-35100-8107-001	Machinery and Equipment	0	0	9,526	0	5,348	5,348	0.00%
<b>TOTAL ANIMAL CONTROL:</b>		<b>127,909</b>	<b>131,053</b>	<b>153,913</b>	<b>163,731</b>	<b>190,767</b>	<b>27,036</b>	<b>16.51%</b>

### ANIMAL SHELTER

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

Animal Shelter



### Animal Shelter Expenditures

Account Number	Account Name	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b>ANIMAL SHELTER (35200):</b>								
<i>Salaries &amp; Wages:</i>								
4-100-35200-1100	Salaries & Wages – Regular	127,864	119,834	126,173	129,958	133,859	3,901	3.00%
4-100-35200-1300	Salaries & Wages – Part-Time	11,695	13,667	17,073	15,814	15,000	(814)	-5.14%
<i>Employee Benefits:</i>								
4-100-35200-2100	FICA/Medicare – Employer	10,322	10,057	10,775	11,152	11,388	236	2.12%
4-100-35200-2210	Virginia Retirement System	15,019	11,642	12,251	12,177	12,543	366	3.00%
4-100-35200-2215	Hybrid STD/LTD Premium	149	223	347	0	325	325	0.00%
4-100-35200-2310	Hospitalization Insurance	25,200	24,438	28,876	31,264	31,300	36	0.12%
4-100-35200-2400	Group Life Insurance	622	623	656	676	700	24	3.55%
4-100-35200-2500	VRS Health Insurance Credit	169	156	164	169	170	1	0.59%
4-100-35200-2600	Unemployment Insurance	313	120	154	167	150	(17)	-10.18%
4-100-35200-2700	Workers' Compensation Insurance	2,006	1,319	5,165	1,365	1,350	(15)	-1.10%
4-100-35200-2900	Accrued Annual & Sick Leave	0	0	0	0	0	0	0.00%
<i>Contractual Services:</i>								
4-100-35200-3310	Repairs & Maintenance	1,434	641	97	1,600	1,600	0	0.00%
4-100-35200-3320	Maintenance & Service Contract	1,277	1,153	521	1,980	1,980	0	0.00%
4-100-35200-3500	Printing	340	196	261	600	750	150	25.00%
4-100-35200-3600	Advertising	0	0	140	50	50	0	0.00%

## ANIMAL SHELTER, CONTINUED

Account Number	Account Name	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Other Charges:</i>								
4-100-35200-5110	Electrical Services	7,366	7,258	7,822	10,000	10,000	0	0.00%
4-100-35200-5120	Heating Services	1,496	979	2,019	3,000	3,000	0	0.00%
4-100-35200-5130	Water & Sewer	362	53	0	400	400	0	0.00%
4-100-35200-5210	Postal Service	202	106	178	100	100	0	0.00%
4-100-35200-5230	Telecommunications	6,231	6,044	6,121	2,400	6,000	3,600	150.00%
4-100-35200-5305	Auto Insurance	471	482	482	963	965	2	0.21%
4-100-35200-5510	Mileage	0	0	0	50	50	0	0.00%
4-100-35200-5530	Food & Lodging	0	0	0	500	0	(500)	-100.00%
4-100-35200-5540	Convention, Training, & Education	0	150	0	500	500	0	0.00%
4-100-35200-5610	Payment to Health Department	840	964	891	1,500	2,000	500	33.33%
4-100-35200-5810	Dues & Association Membership	90	0	90	100	200	100	100.00%
<i>Materials and Supplies:</i>								
4-100-35200-6001	Office Supplies	2,168	1,452	1,018	2,000	2,000	0	0.00%
4-100-35200-6004	Medical & Lab Supplies	10,619	6,600	6,432	10,905	10,905	0	0.00%
4-100-35200-6005	Laundry/Housekeeping Services	249	788	1,581	5,050	3,990	(1,060)	-20.99%
4-100-35200-6007	Repairs & Maintenance Supplies	57	0	0	300	300	0	0.00%
4-100-35200-6008	Vehicles Supplies (Gas)	226	581	503	550	600	50	9.09%
4-100-35200-6009	Auto Repairs & Maintenance	0	0	0	500	500	0	0.00%
4-100-35200-6011	Uniforms and Wearing Apparel	1,020	735	953	1,000	1,000	0	0.00%
4-100-35200-6014	Operating Supplies	3,402	4,525	3,117	1,990	2,085	95	4.77%
4-100-35200-6030	Dog and Cat Food	197	39	0	300	300	0	0.00%
4-100-35200-6099	Spay & Neuter	12,731	16,543	16,713	10,000	10,000	0	0.00%

Account Number	Account Name	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Capital Outlay:</i>								
4-100-35200-8102	Furniture and Fixtures	187	1,879	84	300	0	(300)	-100.00%
<b>TOTAL ANIMAL SHELTER:</b>		<b>244,324</b>	<b>233,246</b>	<b>250,657</b>	<b>259,379</b>	<b>266,060</b>	<b>6,681</b>	<b>2.67%</b>

### MEDICAL EXAMINER

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

Medical Examiner



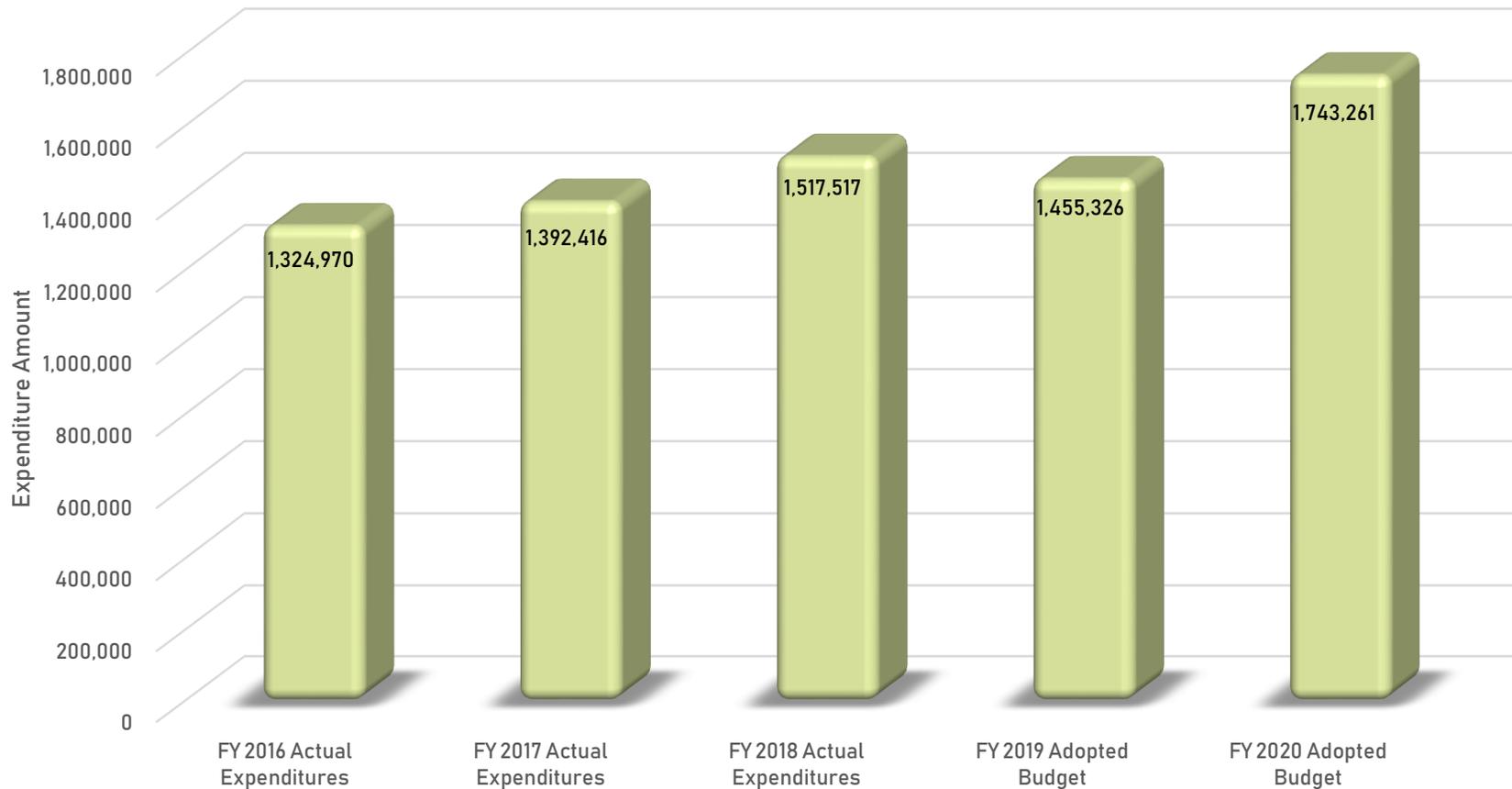
**Medical Examiner Expenditures**

Account Number	Account Name	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b>MEDICAL EXAMINER (35300):</b>								
<i>Contractual Services:</i>								
4-100-35300-3110	Professional Health Services	1,180	520	1078	900	2500	1600	177.78%
<b>TOTAL MEDICAL EXAMINER:</b>		<b>1,180</b>	<b>520</b>	<b>1078</b>	<b>900</b>	<b>2500</b>	<b>1600</b>	<b>177.78%</b>

## EMERGENCY COMMUNICATIONS CENTER

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

Emergency Communications Center



### Emergency Communications Center Expenditures

Account Number	Account Name	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b>EMERGENCY COMMUNICATIONS CENTER (35500):</b>								
<i>Salaries &amp; Wages:</i>								
4-100-35500-1100	Salaries & Wages – Regular	681,685	665,967	690,162	751,631	890,381	138,750	18.46%
4-100-35500-1200	Salaries & Wages – Overtime	69,164	63,563	62,683	67,034	117,510	50,476	75.30%
4-100-35500-1300	Salaries & Wages-Part-Time	1,251	5,540	2,534	5,075	5,075	0	0.00%
<i>Employee Benefits:</i>								
4-100-35500-2100	FICA/Medicare - Employer	52,542	52,182	52,416	63,016	77,492	14,476	22.97%
4-100-35500-2210	Virginia Retirement System	76,896	62,970	64,748	76,709	83,429	6,720	8.76%
4-100-35500-2215	Hybrid STD/LTD Premium	527	617	1,031	800	1,000	200	25.00%
4-100-35500-2310	Hospitalization Insurance	177,335	167,042	183,544	215,984	247,824	31,840	14.74%
4-100-35500-2400	Group Life Insurance	3,185	3,385	3,467	4,257	4,700	443	10.40%
4-100-35500-2500	VRS Health Insurance Credit	863	843	867	869	1,000	131	15.07%
4-100-35500-2600	Unemployment Insurance	745	479	392	600	600	0	0.00%
4-100-35500-2700	Workers' Compensation Insurance	429	466	475	700	600	(100)	-14.29%
4-100-35500-2900	Accrued Annual & Sick Leave Payout	1,394	2,047	0	0	0	0	0.00%
<i>Contractual Services:</i>								
4-100-35500-3150	Professional Services	0	0	0	0	55,000	55,000	-100.00%
4-100-35500-3180	Contractual Services	344	181	0	0	0	0	0.00%
4-100-35500-3310	Repairs & Maintenance	4,245	2,768	1,727	5,000	0	(5,000)	-100.00%

## EMERGENCY COMMUNICATIONS CENTER, CONTINUED

Account Number	Account Name	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-35500-3310-001	Repairs & Maintenance - FEMA	0	0	0	0	0	0	0.00%
4-100-35500-3315	Vehicle Repairs & Maintenance	0	0	0	0	200	200	0.00%
4-100-35500-3320	Maintenance & Service Contract	130,818	97,658	126,888	142,000	137,000	(5,000)	-3.52%
<i>Other Charges:</i>								
4-100-35500-5210	Electrical Services	0	902	1,017	0	0	0	0.00%
4-100-35500-5210	Postal Service	148	118	122	150	150	0	0.00%
4-100-35500-5230	Telecommunications	77,235	76,520	88,188	82,000	82,000	0	0.00%
4-100-35500-5305	Auto Insurance	471	482	482	500	800	300	60.00%
4-100-35500-5510	Mileage	322	505	760	1,000	1,500	500	50.00%
4-100-35500-5530	Food & Lodging	1,288	1,914	1,597	1,500	2,000	500	33.33%
4-100-35500-5540	Convention, Training, & Education	965	1,313	1,413	3,750	5,000	1,250	33.33%
4-100-35500-5810	Dues & Association Membership	843	618	628	1,000	1,000	0	0.00%
<i>Materials and Supplies:</i>								
4-100-35500-6001	Office Supplies	4,716	5,158	4,940	5,100	5,000	(100)	-1.96%
4-100-35500-6008	Vehicles Supplies (Gas)	1,612	306	204	1,000	1,000	0	0.00%
4-100-35500-6009	Vehicle Repairs & Maintenance	0	1,522	0	150	0	(150)	-100.00%
4-100-35500-6011	Uniforms and Wearing Apparel	1,170	1,303	1,545	2,300	2,000	(300)	-13.04%
4-100-35500-6014	Operating Supplies	73	0	0	0	0	0	0.00%

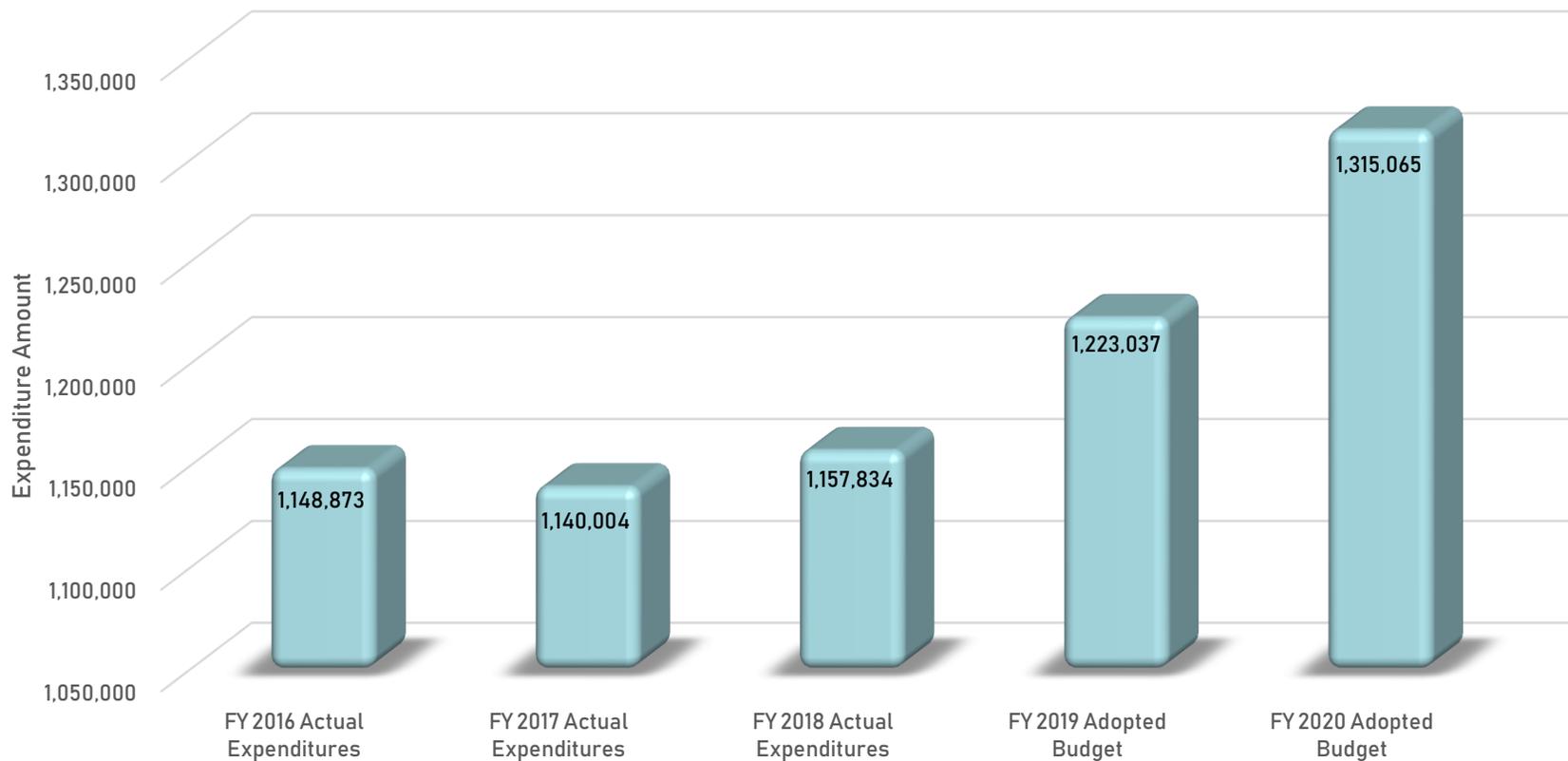
EMERGENCY COMMUNICATIONS CENTER, CONTINUED

Account Number	Account Name	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Payment to Joint Operations:</i>								
4-100-35500-7005	Training School	12,963	12,558	12,704	16,700	18,000	1,300	7.78%
<i>Capital Outlay:</i>								
4-100-35500-8101	Machinery and Equipment	0	504	848	0	0	(848)	0.00%
4-100-35500-8102	Furniture & Fixtures	1,998	2,501	1,728	3,500	0	(3,500)	-100.00%
4-100-35500-8103	Communications Equipment	535	1,938	91,457	0	0	0	0.00%
4-100-35500-8207	EDP Equipment	19,208	111,227	118,949	3,000	3,000	0	0.00%
4-100-35500-8207	EDP Equipment (VITA Grant)	0	41,212	0	0	0	0	0.00%
<b>TOTAL EMERGENCY COMMUNICATIONS:</b>		<b>1,324,970</b>	<b>1,392,416</b>	<b>1,517,517</b>	<b>1,455,326</b>	<b>1,743,261</b>	<b>287,087</b>	<b>19.73%</b>

### GENERAL PROPERTIES

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

General Properties



**General Properties Expenditures**

Account Number	Account Name	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b>GENERAL PROPERTIES (43200):</b>								
<i>Salaries &amp; Wages:</i>								
4-100-43200-1100	Salaries & Wages – Regular	247,259	247,592	247,592	255,020	285,314	30,294	11.88%
4-100-43200-1300	Salaries & Wages – Part-Time	97,539	90,941	92,425	107,573	110,000	2,427	2.26%
<i>Employee Benefits:</i>								
4-100-43200-2100	FICA/Medicare – Employer	25,035	24,725	24,609	27,738	30,242	2,504	9.03%
4-100-43200-2210	Virginia Retirement System	28,346	24,041	24,041	23,895	26,734	2,839	11.88%
4-100-43200-2215	Hybrid STD/LTD Premium	199	168	235	200	250	50	25.00%
4-100-43200-2310	Hospitalization Insurance	55,476	54,485	61,718	66,824	78,700	11,876	17.77%
4-100-43200-2400	Group Life Insurance	1,174	1,288	1,288	1,326	1,500	174	13.12%
4-100-43200-2500	VRS Health Insurance Credit	318	322	322	331	350	19	5.74%
4-100-43200-2600	Unemployment Insurance	587	274	344	404	300	(104)	-25.74%
4-100-43200-2700	Workers' Compensation Insurance	5,590	5,501	5,649	5,660	6,000	340	6.01%
4-100-43200-2810	Safety Apparel Allowance Stipend	375	375	375	375	375	0	0.00%
<i>Contractual Services:</i>								
4-100-43200-3310	Repairs & Maintenance	75,303	74,507	70,705	70,473	71,000	527	0.75%
4-100-43200-3320	Maintenance & Service Contracts	152,353	156,581	145,954	156,581	157,000	419	0.27%
4-100-43200-5110	Electrical Services	260,956	245,961	260,582	272,887	291,300	18,413	6.75%
4-100-43200-5120	Heating Services	16,396	20,755	31,416	34,000	34,000	0	0.00%

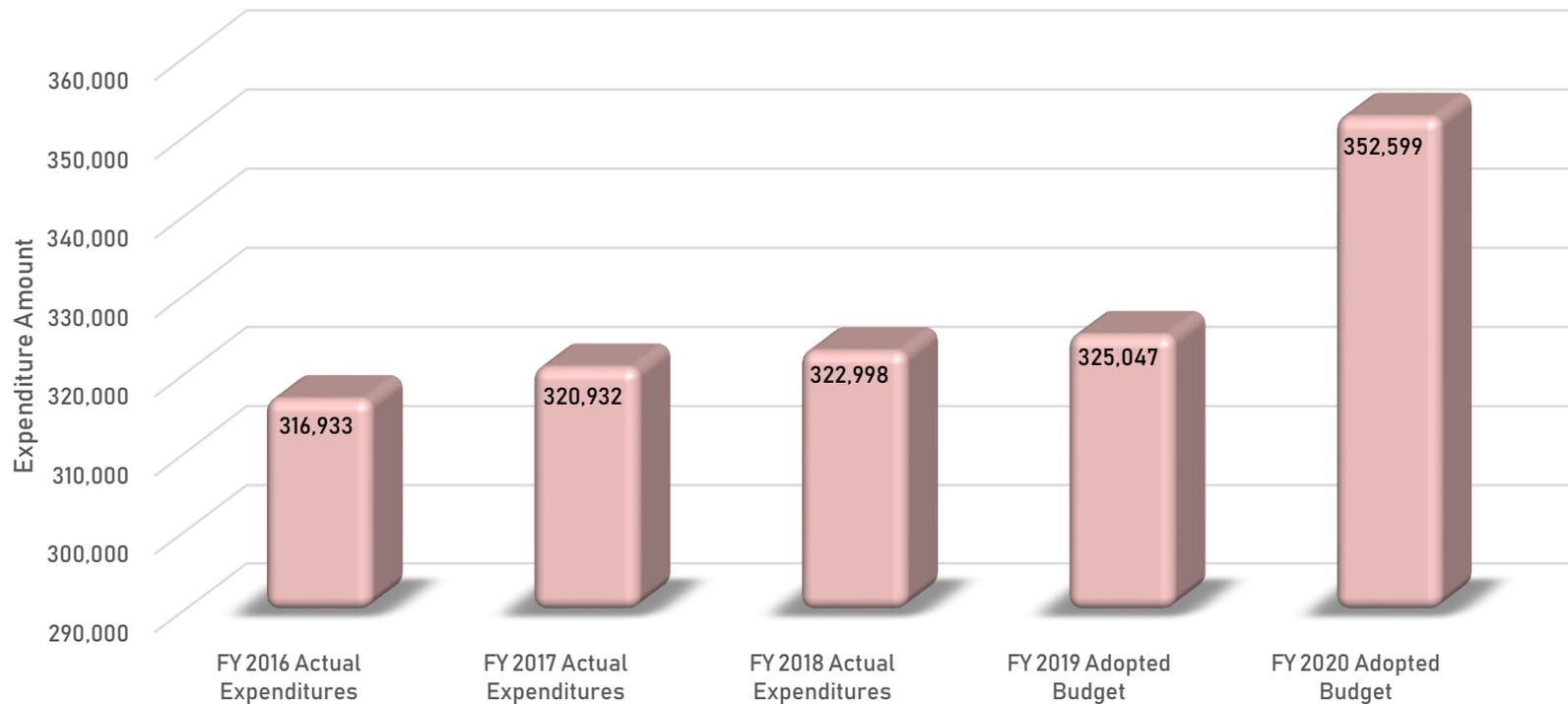
GENERAL PROPERTIES, CONTINUED

Account Number	Account Name	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-43200-5130	Water & Sewer	17,680	15,340	14,508	12,300	12,900	600	4.88%
4-100-43200-5230	Telecommunications	35,860	36,553	38,116	28,500	40,000	11,500	40.35%
4-100-43200-5301	Boiler Insurance	4,296	4,434	4,428	4,434	4,500	66	1.49%
4-100-43200-5302	Fire Insurance	27,566	32,442	32,846	32,442	33,000	558	1.72%
4-100-43200-5305	Auto Insurance	7,539	9,634	10,596	9,364	11,000	1,636	17.47%
4-100-43200-5309	Contractors Equipment Insurance	14	15	6	14	25	11	78.57%
4-100-43200-5540	Convention, Training, & Education	0	0	0	375	375	0	0.00%
<i>Materials and Supplies:</i>								
4-100-43200-6001	Office Supplies	515	239	621	458	600	142	31.00%
4-100-43200-6004	Safety Supplies & Equipment	10	0	195	700	600	(100)	-14.29%
4-100-43200-6005	Janitorial Supplies	27,745	24,915	24,891	32,000	37,000	5,000	15.63%
4-100-43200-6007	Repairs & Maintenance Supplies	42,245	47,091	49,542	56,000	56,000	0	0.00%
4-100-43200-6008	Vehicles Supplies (Gas)	4,418	6,126	5,172	6,771	8,000	1,229	18.15%
4-100-43200-6009	Auto Repairs & Maintenance	3,197	789	4,040	4,500	5,000	500	11.11%
4-100-43200-6010	Traffic Control Maintenance Supplies	5,372	3,541	2,972	8,500	8,500	0	0.00%
4-100-43200-6011	Uniforms and Wearing Apparel	5,510	2,714	2,362	2,892	3,000	108	3.73%
4-100-43200-6014	Operating Supplies	0	0	283	500	1,500	1,000	200.00%
<i>Capital Outlay:</i>								
4-100-43200-8201	Machinery and Equipment	0	8,655	0	0	0	0	0.00%
<b>TOTAL GENERAL PROPERTIES:</b>		<b>1,148,873</b>	<b>1,140,004</b>	<b>1,157,834</b>	<b>1,223,037</b>	<b>1,315,065</b>	<b>92,028</b>	<b>7.52%</b>

## LOCAL HEALTH DEPARTMENT

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

Local Health Department



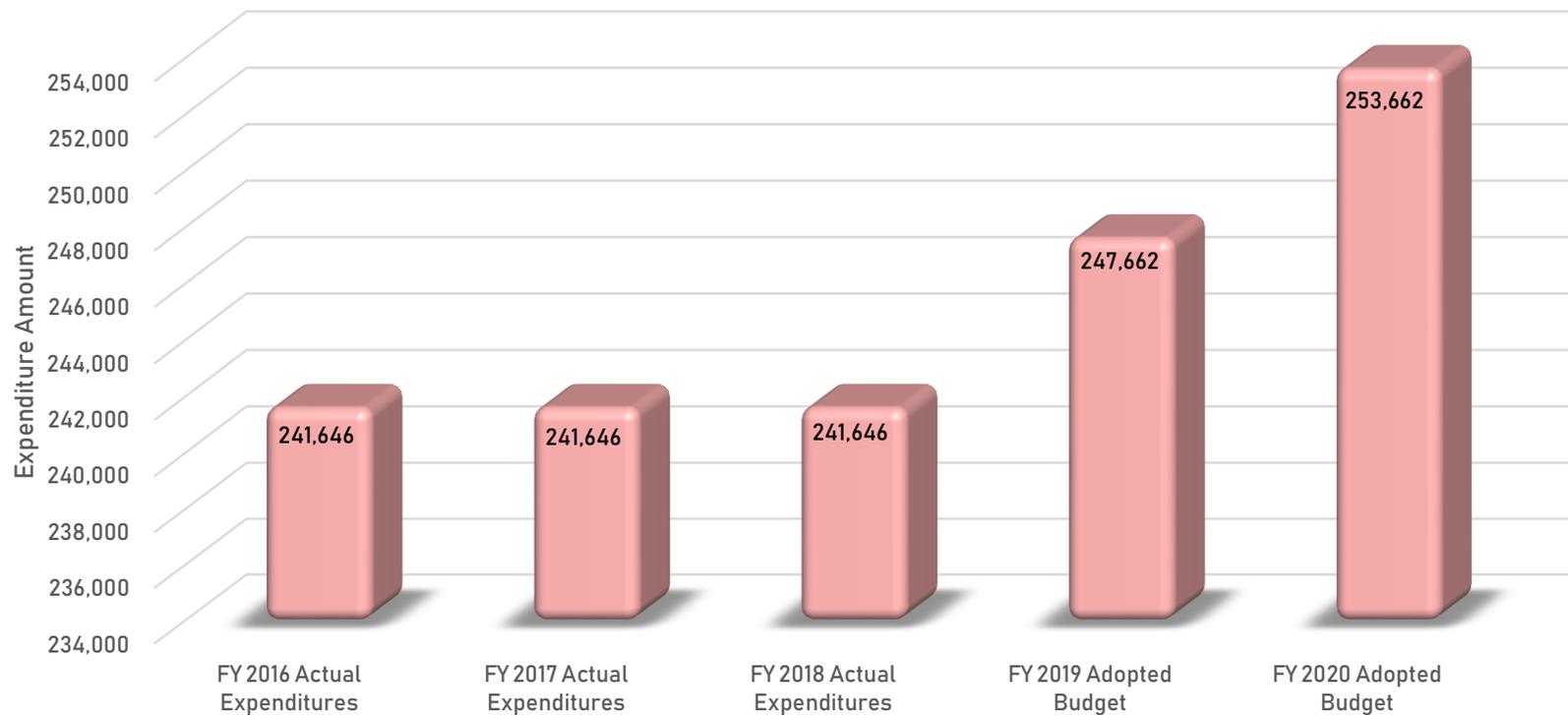
### Local Health Department Expenditures

Account Number	Account Name	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b>LOCAL HEALTH DEPARTMENT (51100):</b>								
<i>Other Charges:</i>								
4-100-51100-5610	Health Department	316,933	320,932	322,998	325,047	352,599	27,552	8.48%
<b>TOTAL LOCAL HEALTH DEPARTMENT:</b>		<b>316,933</b>	<b>320,932</b>	<b>322,998</b>	<b>325,047</b>	<b>352,599</b>	<b>27,552</b>	<b>8.48%</b>

## MENTAL HEALTH

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

Mental Health



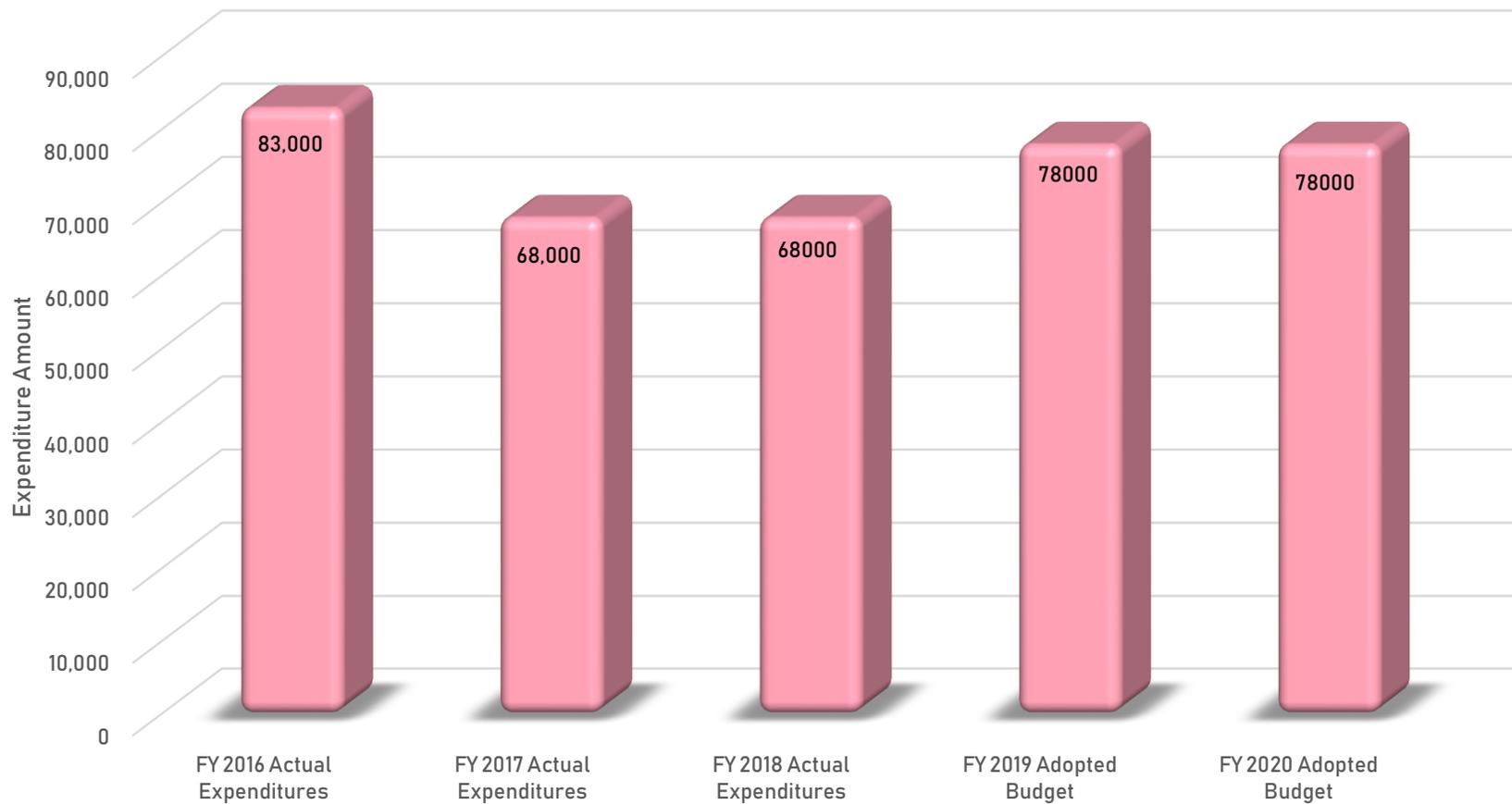
### Mental Health Expenditures

Account Number	Account Name	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b>MENTAL HEALTH (52100):</b>								
<i>Other Charges:</i>								
4-100-52100-5620	Northwestern Community Services	240,646	240,646	240,646	246,662	252,662	6,000	2.43%
4-100-52100-5649	Concern Hotline	1,000	1,000	1,000	1,000	1,000	0	0.00%
<b>TOTAL MENTAL HEALTH:</b>		<b>241,646</b>	<b>241,646</b>	<b>241,646</b>	<b>247,662</b>	<b>253,662</b>	<b>6,000</b>	<b>2.42%</b>

### AREA AGENCY ON AGING

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

Area Agency on Aging



**Area Agency on Aging Expenditures**

Account Number	Account Name	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b>AREA AGENCY ON AGING (53230):</b>								
<i>Other Charges:</i>								
4-100-53230-5656	Shenandoah Area Agency on Aging	83,000	68,000	68000	78000	78000	0	0.00%
<b>TOTAL AREA AGENCY ON AGING:</b>		<b>83,000</b>	<b>68,000</b>	<b>68000</b>	<b>78000</b>	<b>78000</b>	<b>0</b>	<b>0.00%</b>

### TAX RELIEF FOR ELDERLY/HANDICAPPED

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

Tax Relief for Elderly/Handicapped



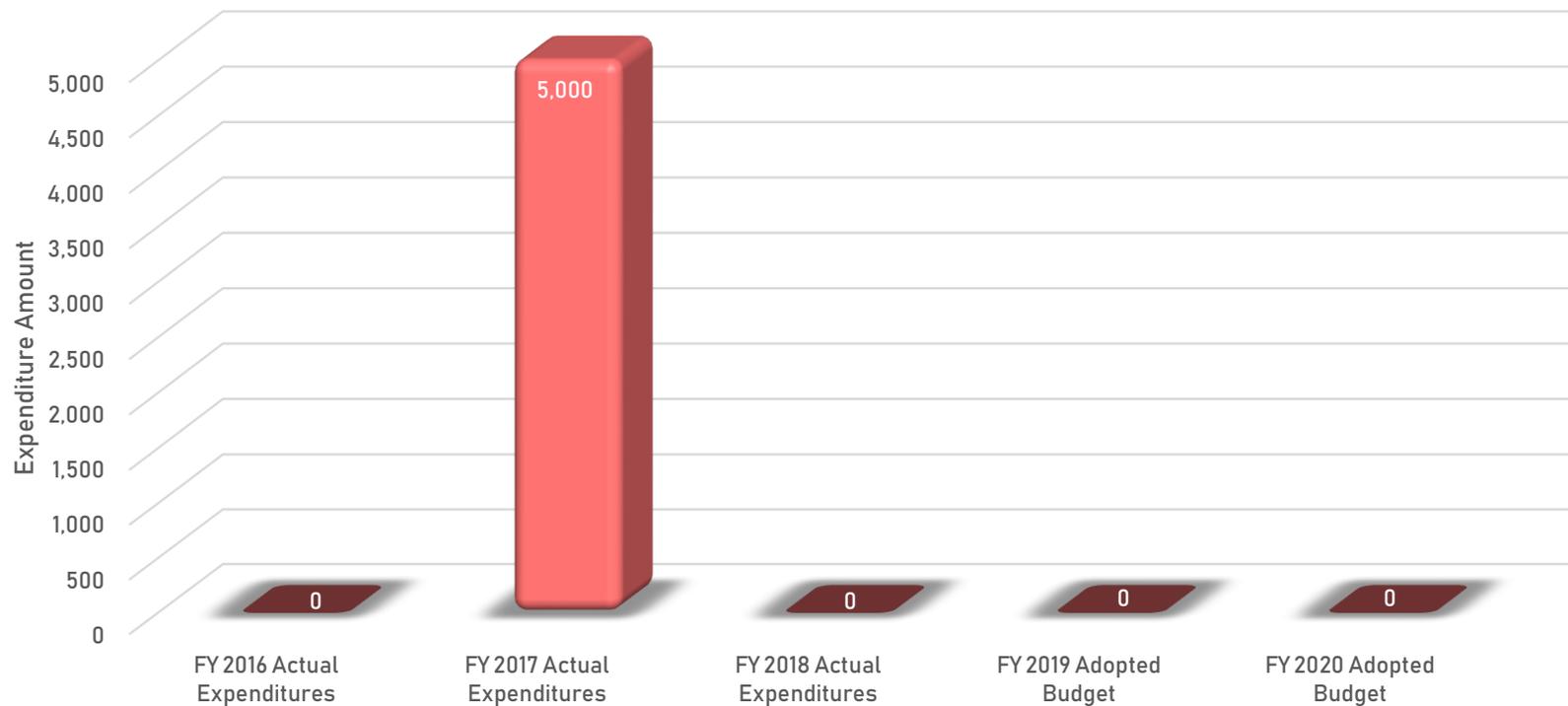
**Tax Relief for Elderly/Handicapped Expenditures**

Account Number	Account Name	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b>TAX RELIEF ELDERLY/HANDICAPPED (53300)</b>								
<i>Other Charges:</i>								
4-100-53300-5865	Tax Relief Elderly/Handicapped	215,677	232,777	249,131	239,929	267,000	27,071	11.28%
<b>TOTAL TAX RELIEF ELDERLY/HANDICAPPED:</b>		<b>215,677</b>	<b>232,777</b>	<b>249,131</b>	<b>239,929</b>	<b>267,000</b>	<b>27,071</b>	<b>11.28%</b>

### COUNTY FARM/HOME

The County Farm/Home accounts for expenditures associated with the County Farm. A local non-profit organization, Shenandoah Alliance for Shelter, operated at the Alms House providing shelter for homeless families and to assist them back to self-sufficiency. Unfortunately, in April 2014, the Alms House burned down. While the County no longer has costs to maintain the Alms House, the County still maintains the County Farm, and those associated expenditures are recorded within General Properties. The County continues to provide financial support to Shenandoah Alliance for Shelter as noted in the *Support to Outside Agencies* department.

County Farm/Home



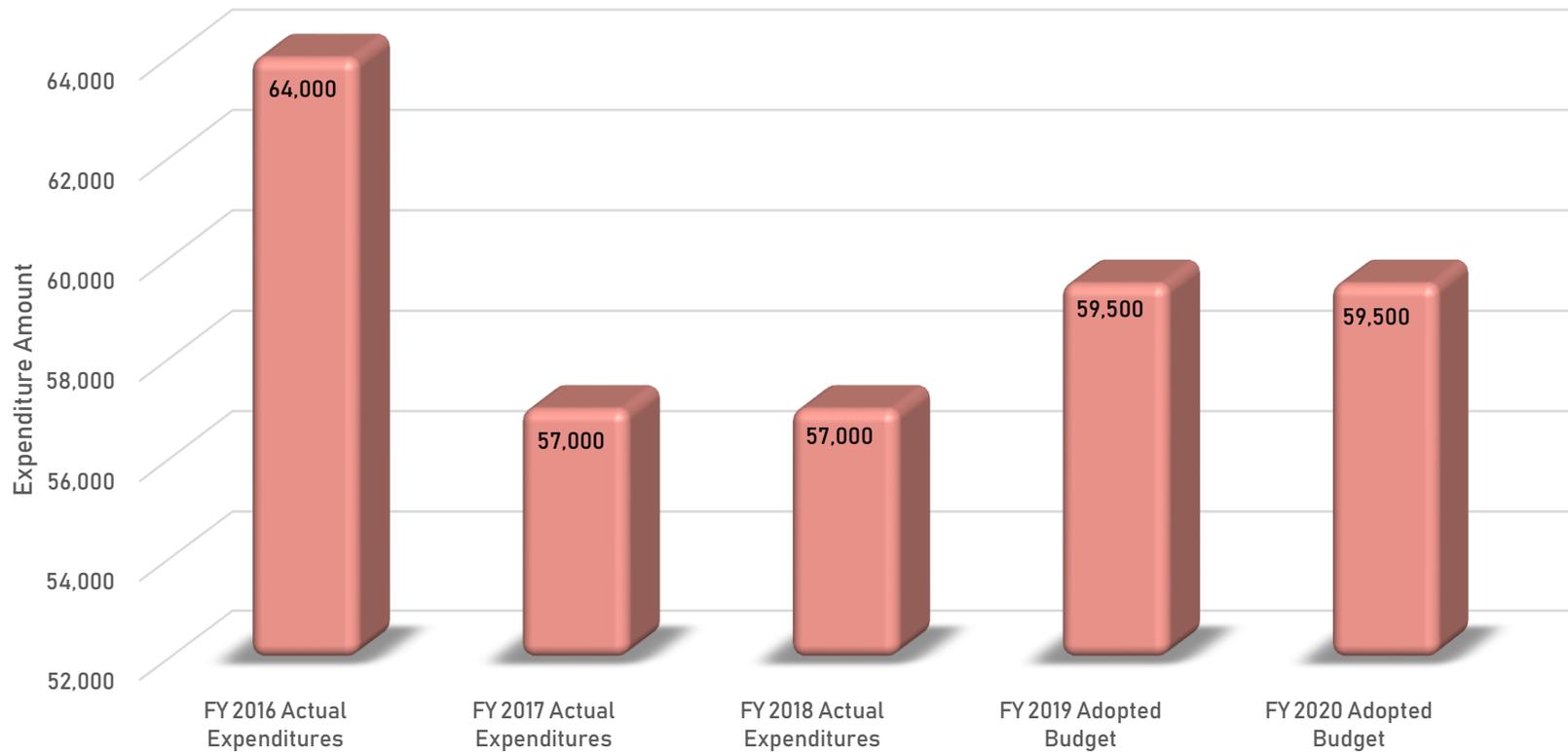
County Farm/Home Expenditures

Account Number	Account Name	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b>COUNTY FARM/HOME (53400):</b>								
<i>Materials and Supplies:</i>								
4-100-53400-6007	Repairs and Maintenance Supplies	0	5,000	0	0	0	0	0.00%
<b>TOTAL COUNTY FARM/HOME:</b>		<b>0</b>	<b>5,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>

## SUPPORT TO OUTSIDE AGENCIES

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

Support To Outside Agencies



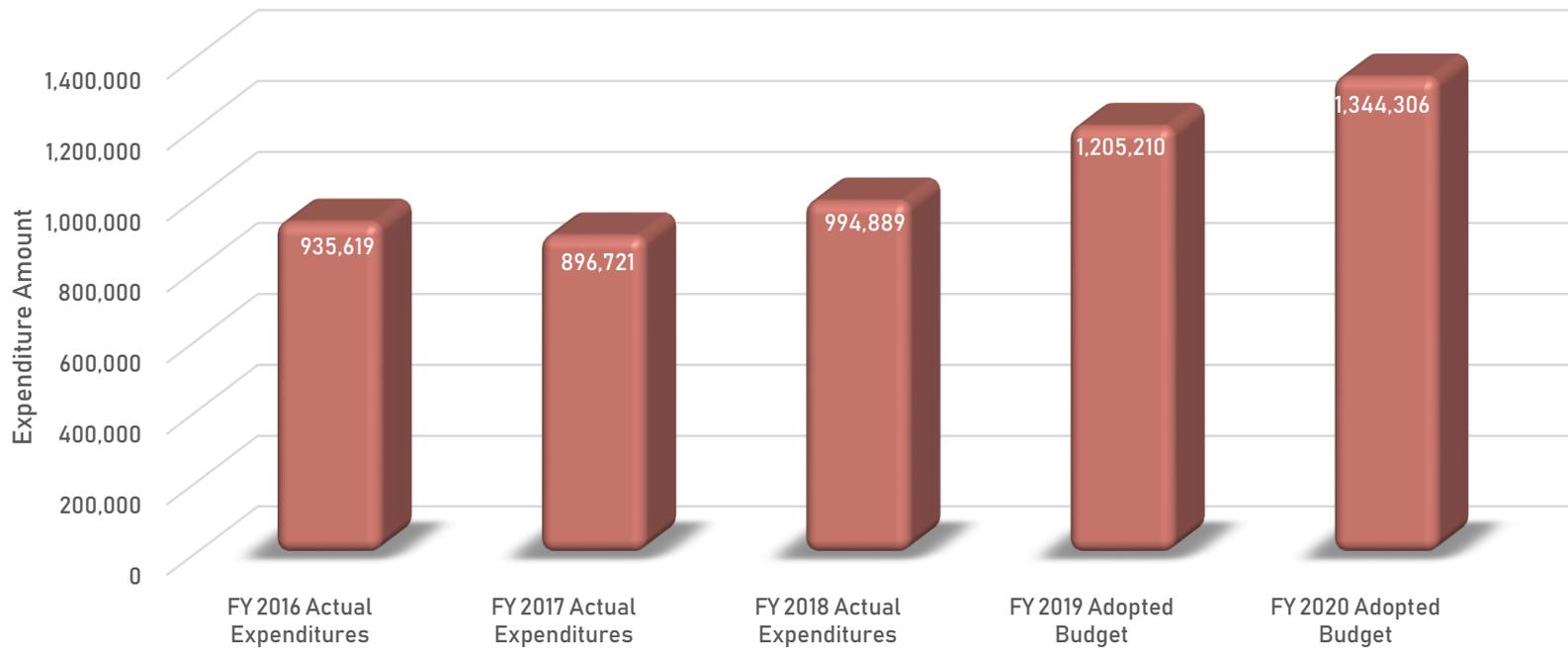
### Support to Outside Agencies Expenditures

Account Number	Account Name	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b>SUPPORT TO OUTSIDE AGENCIES (53500):</b>								
<i>Other Charges:</i>								
4-100-53500-5657	Shenandoah Alliance for Shelter	15,000	10,000	10,000	12,500	12,500	0	0.00%
4-100-53500-5660	Response, Inc.	10,000	10,000	10,000	10,000	10,000	0	0.00%
4-100-53500-5661	Access Independence	1,000	1,000	1,000	1,000	1,000	0	0.00%
4-100-53500-5676	Blue Ridge Legal Services	1,000	1,000	1,000	1,000	1,000	0	0.00%
4-100-53500-5684	Shenandoah Community Health Clinic (Free Clinic)	30,000	30,000	30,000	30,000	30,000	0	0.00%
4-100-53500-5689	Shenandoah Dental Clinic	5,000	5,000	5,000	5,000	5,000	0	0.00%
4-100-53500-5692	A Small Hand	2,000	0	0	0	0	0	0.00%
<b>TOTAL SUPPORT TO OUTSIDE AGENCIES:</b>		<b>64,000</b>	<b>57,000</b>	<b>57,000</b>	<b>59,500</b>	<b>59,500</b>	<b>0</b>	<b>0.00%</b>

## DEPARTMENT OF SOCIAL SERVICES

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

Social Services Department



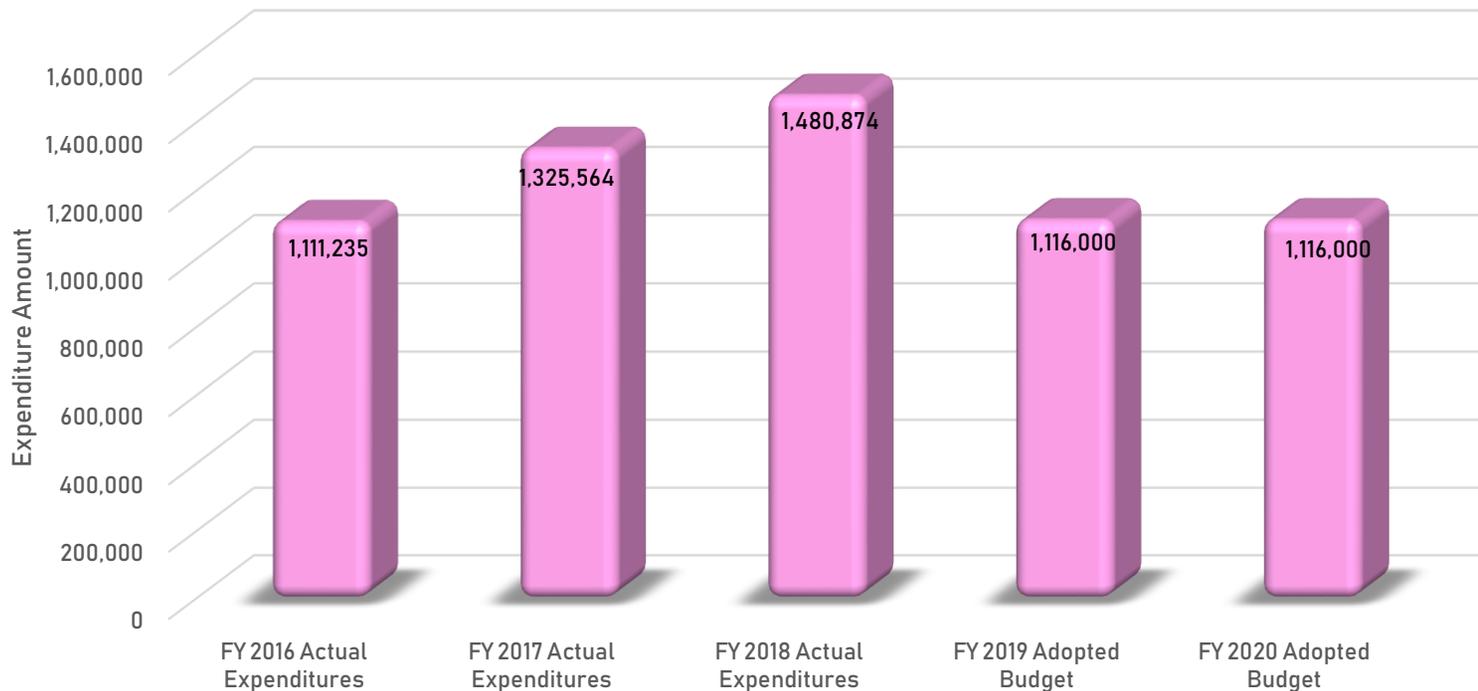
**Department of Social Services Expenditures**

Account Number	Account Name	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b>SOCIAL SERVICES DEPARTMENT (53100):</b>								
<i>Other Charges:</i>								
4-100-93200-0140	Transfer to Social Services Fund (Fund 140)	935,619	896,721	994,889	1,205,210	1,344,306	139,096	11.54%
<b>TOTAL SOCIAL SERVICES DEPARTMENT:</b>		<b>935,619</b>	<b>896,721</b>	<b>994,889</b>	<b>1,205,210</b>	<b>1,344,306</b>	<b>139,096</b>	<b>11.54%</b>

### CHILDREN'S SERVICES ACT

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

Children's Services Act



Children's Services Act Expenditures

Account Name	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>CHILDRENS SERVICES ACT (53600):</u></b>							
<i>Salaries &amp; Wages:</i>							
4-250-53600-1100 Salaries & Wages - Regular	25,062	51,877	25,724	0	0	0	0.00%
<i>Employee Benefits:</i>							
4-250-53600-2100	1,917	3,997	1,830	0	0	0	0.00%
4-250-53600-2210 Virginia Retirement System	0	3,281	1,599	0	0	0	0.00%
4-250-53600-2310 Hospitalization Insurance	0	5,322	5,407	0	0	0	0.00%
4-250-53600-2400 Group Life Insurance	0	176	86	0	0	0	0.00%
4-250-53600-2500 VRS Health Insurance Credit	0	44	0	0	0	0	0.00%
4-250-53600-2550 ST Disability Insurance Plan	0	0	97	0	0	0	0.00%
4-250-53600-2600 Unemployment Insurance	75	40	187	0	0	0	0.00%
4-250-53600-2700 Workers' Compensation Insurance	0	300	19	0	0	0	0.00%
4-250-53600-2900 Accrued Annual & Sick Leave	0	826	0	0	0	0	0.00%
<i>Other Charges:</i>							
4-250-53600-5530 Travel (Food and Lodging)	400	0	0	0	0	0	0.00%
4-250-53600-5540 Travel (Convention and Education)	0	0	917	0	0	0	0.00%
4-100-93200-0250 Transfer to CSA Fund (Fund 250)	1,083,781	1,259,701	1,444,626	1,116,000	1,116,000	0	0.00%

## CHILDREN SERVICES ACT, CONTINUED

Account Name		FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Materials and Supplies:</i>								
4-250-53600-6001	Office Supplies	0	0	106	0	0	0	0.00%
<i>Capital Outlay:</i>								
4-250-53600-8202	Furniture and Fixtures	0	0	275	0	0	0	0.00%
TOTAL COMPREHENSIVE SERVICES ACT:		1,111,235	1,325,564	1,480,874	1,116,000	1,116,000	0	0.00%

### ADMINISTRATION OF SCHOOLS

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

Administration Of Schools



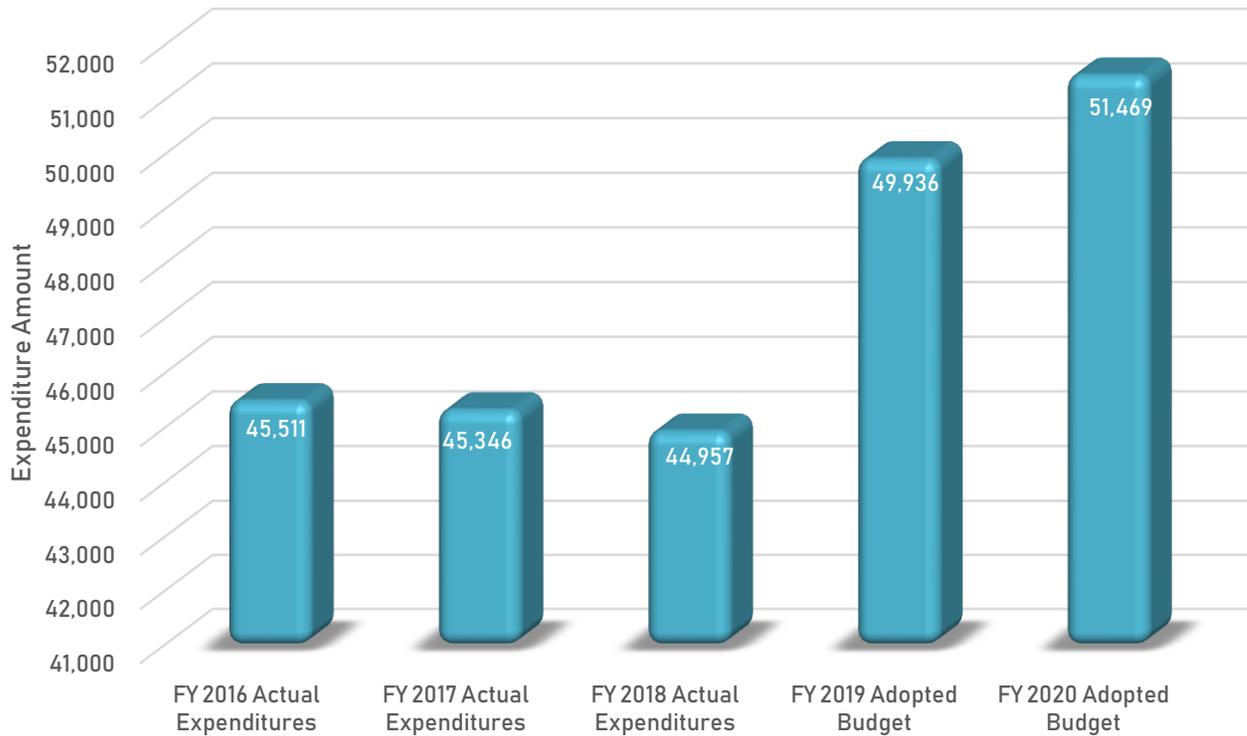
**Administration of Schools Expenditures**

Account Number	Account Name	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b>ADMINISTRATION OF SCHOOLS (61000):</b>								
<i>Other Charges:</i>								
4-100-93200-0205	Transfer to School Fund (Fund 205)	25,245,580	25,746,050	26,585,193	30,273,197	31,242,346	969,149	3.20%
<b>TOTAL ADMINISTRATION OF SCHOOLS:</b>		<b>25,245,580</b>	<b>25,746,050</b>	<b>26,585,193</b>	<b>30,273,197</b>	<b>31,242,346</b>	<b>969,149</b>	<b>3.20%</b>

### COMMUNITY COLLEGE

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

Community College



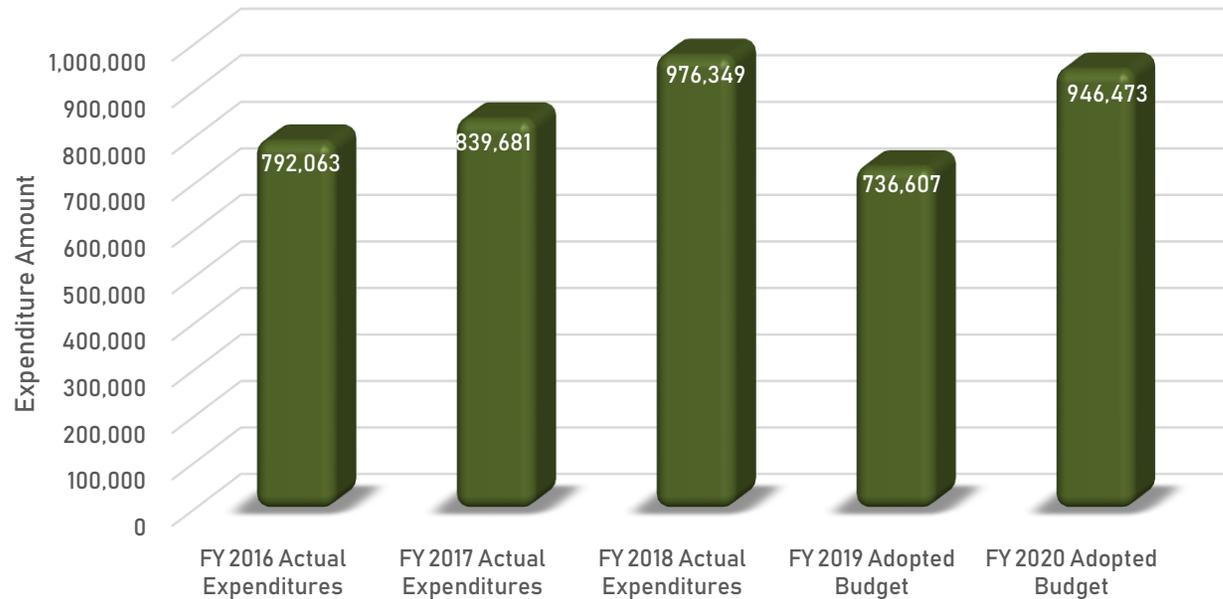
**Community College Expenditures**

Account Number	Account Name	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b>COMMUNITY COLLEGE (68000):</b>								
<i>Other Charges:</i>								
4-100-68000-5662	Contribution - Lord Fairfax Community College	45,511	45,346	44,957	49,936	51,469	1,533	3.07%
<b>TOTAL COMMUNITY COLLEGE:</b>		<b>45,511</b>	<b>45,346</b>	<b>44,957</b>	<b>49,936</b>	<b>51,469</b>	<b>1,533</b>	<b>3.07%</b>

## PARKS AND RECREATION

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

Parks & Recreation



## Parks and Recreation Expenditures

Account Number	Account Name	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b>PARKS AND RECREATION (71200):</b>								
<i>Salaries &amp; Wages:</i>								
4-100-71200-1100	Salaries & Wages – Regular	213,799	217,019	217,019	226,572	235,002	8,430	3.72%
4-100-71200-1300	Salaries & Wages – Part-Time	0	93,276	83,021	83,771	82,000	(1,771)	-2.11%
4-100-71200-1710	Salaries & Wages – Seasonal	64,971	0	0	0	0	0	0.00%
<i>Employee Benefits:</i>								
4-100-71200-2100	FICA/Medicare - Employer	20,914	23,807	22,668	23,741	24,251	510	2.15%
4-100-71200-2210	Virginia Retirement System	24,760	21,072	21,072	21,230	22,020	790	3.72%
4-100-71200-2215	Hybrid STD/LTD Premium	168	142	198	250	250	0	0.00%
4-100-71200-2310	Hospitalization Insurance	34,711	35,108	39,773	43,062	43,100	38	0.09%
4-100-71200-2400	Group Life Insurance	1,026	1,128	1,128	1,128	1,250	122	10.82%
4-100-71200-2500	VRS Health Insurance Credit	278	282	282	282	300	18	6.38%
4-100-71200-2600	Unemployment Insurance	646	403	485	662	500	(162)	-24.47%
4-100-71200-2700	Workers' Compensation Insurance	2,841	5,067	5,224	5,241	5,000	(241)	-4.60%
4-100-71200-2900	Accrued Annual & Sick Leave Payout	0	0	0	0	0	0	0.00%
<i>Contractual Services:</i>								
4-100-71200-3180	Contractual Services	6,275	3,823	1,829	0	0	0	0.00%
4-100-71200-3310	Repairs & Maintenance	181	1,446	1,080	2,000	3,000	1,000	50.00%
4-100-71200-3320	Maintenance & Service Contracts	7,862	9,078	8,546	10,000	9,700	(300)	-3.00%

## PARKS AND RECREATION, CONTINUED

Account Number	Account Name	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-71200-3500	Printing	339	0	77	500	500	0	0.00%
4-100-71200-3600	Advertising	0	0	0	500	500	0	0.00%
<i>Other Charges:</i>								
4-100-71200-5110	Electrical Services	2,096	1,776	2,019	2,000	2,500	500	25.00%
4-100-71200-5130	Water & Sewer	387	384	374	433	450	17	3.93%
4-100-71200-5210	Postal Service	1,588	2,010	2,074	2,000	2,000	0	0.00%
4-100-71200-5230	Telecommunications	2,068	2,094	2,509	2,640	2,700	60	2.27%
4-100-71200-5305	Auto Insurance	1,885	1,927	2,408	2,000	3,000	1,000	50.00%
4-100-71200-5308	General Liability Insurance	3	0	0	0	0	0	0.00%
4-100-71200-5309	Contractors Equipment Insurance	9	9	120	120	120	0	0.00%
4-100-71200-5410	Lease/Purchase Equipment	2,040	2,125	4,432	2,317	2,655	338	14.59%
4-100-71200-5510	Mileage	0	159	0	260	200	(60)	-23.08%
4-100-71200-5530	Food & Lodging	1,768	1,679	2,063	2,616	2,956	340	13.00%
4-100-71200-5540	Convention, Training, & Education	1,129	1,175	1,457	3,320	3,530	210	6.33%
4-100-71200-5810	Dues & Association Membership	390	515	410	525	525	0	0.00%
<i>Materials and Supplies:</i>								
4-100-71200-6001	Office Supplies	949	1,171	1,859	2,000	2,000	0	0.00%
4-100-71200-6003	Agricultural Supplies	6,977	8,257	9,168	17,838	18,000	162	0.91%
4-100-71200-6005	Laundry/Housekeeping Services	1,028	607	885	2,000	2,000	0	0.00%
4-100-71200-6007	Repairs & Maintenance Supplies	1,592	2,079	2,828	2,000	2,000	0	0.00%

County of Shenandoah, Virginia

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FY 2020 Adopted Budget

## PARKS AND RECREATION, CONTINUED

Account Number	Account Name	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-71200-6008	Vehicle Supplies (Gas, Oil, Grease)	866	1,707	2,267	2,500	3,000	500	20.00%
4-100-71200-6009	Auto Repairs & Maintenance	2,963	2,119	2,134	4,600	5,164	564	12.26%
4-100-71200-6011	Uniforms and Wearing Apparel	0	0	620	0	0	0	0.00%
4-100-71200-6013	Educational/Recreational Supplies	350	885	455	1,500	1,500	0	0.00%
4-100-71200-6014	Operating Supplies	0	90	329	0	0	0	0.00%
4-100-71200-6060	Power Equipment Supplies	158	0	338	0	0	0	0.00%
<i>Capital Outlay:</i>								
4-100-71200-8101	Machinery and Equipment	0	37,705	1,999	4,800	4,800	0	0.00%
4-100-71200-8105	Motor & Vehicle Equipment	0	0	0	0	0	0	0.00%
4-100-71200-8202	Furniture & Fixtures	0	5,004	0	0	0	0	0.00%
4-100-71200-8207	Data Processing Equipment	0	0	0	0	0	0	0.00%
<i>Program Budget:</i>								
<i>Salaries &amp; Wages:</i>								
4-100-71200-1300-001	Salaries & Wages - Part-Time	0	0	26,629	0	0	0	0.00%
<i>Employee Benefits:</i>								
4-100-71200-2100-001	FICA	0	0	2,167	0	0	0	0.00%

## PARKS AND RECREATION, CONTINUED

Account Number	Account Name	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Contractual Services:</i>								
4-100-71200-3180-001	Contractual Services - Enterprise	123,446	97,667	98,406	85,021	80,000	(5,021)	-5.91%
4-100-71200-3500-001	Printing	15,449	14,220	16,555	26,942	15,000	(11,942)	-44.32%
4-100-71200-3600-001	Advertising	950	4,160	997	5,005	3,000	(2,005)	-40.06%
<i>Other Charges:</i>								
4-100-71200-5210-001	Postal Service	16,139	14,925	15,907	12,000	15,000	3,000	25.00%
4-100-71200-5410-001	Lease/Purchase Equipment	330	330	150	0	0	0	0.00%
4-100-71200-5430-001	School Rental Fees	2,959	662	0	3,600	2,000	(1,600)	-44.44%
4-100-71200-5440-001	Punky Riley Proceeds (Scholarship)	707	245	0	0	0	0	0.00%
4-100-71200-5520-001	Fares	17,580	20,291	13,452	7,739	10,000	2,261	29.22%
4-100-71200-5897-001	Bank Service Charges	7,044	5,324	6,342	3,800	7,000	3,200	84.21%
<i>Materials and Supplies:</i>								
4-100-71200-6001-001	Office Supplies	846	1,094	2,179	4,224	4,000	(224)	-5.30%
4-100-71200-6002-001	Food Supplies	2,142	2,715	2,981	3,180	3,000	(180)	-5.66%
4-100-71200-6008-001	Vehicle Supplies - Fuel	0	123	0	0	0	0	0.00%
4-100-71200-6011-001	Uniforms and Wearing Apparel	660	407	733	2,000	2,000	0	0.00%

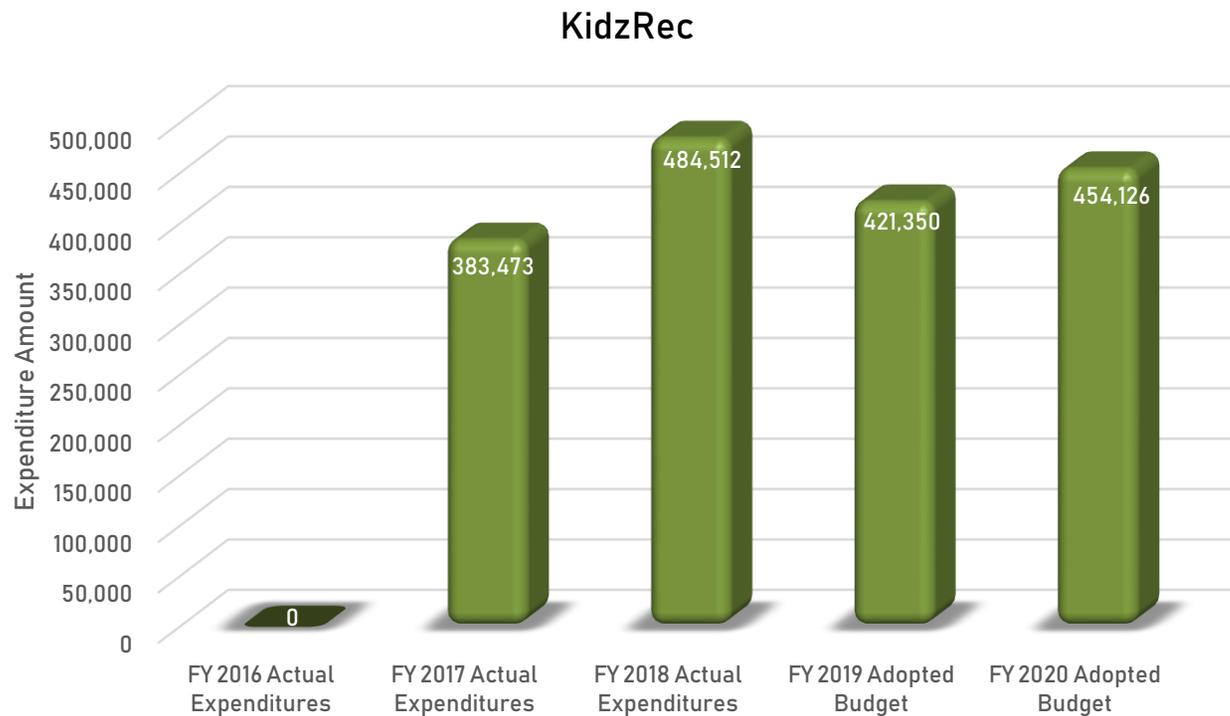
## RECREATION &amp; CULTURE

## GENERAL FUND

Account Number	Account Name	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-71200-6013-001	Educational/Recreational Supplies	11,083	12,599	16,145	13,713	17,000	3,287	23.97%
4-100-71200-6015-001	Merchandise/Resale	177,815	169,881	315,149	90,975	280,000	189,025	207.78%
<i>Capital Outlay:</i>								
4-100-71200-8105-001	Vehicle and Equipment	0	0	2,600	0	10,000	10,000	0.00%
<i>Refunds:</i>								
4-100-71200-9203-001	Refunds	7,896	9,912	12,803	4,000	12,000	8,000	200.00%
<b>TOTAL PARKS AND RECREATION:</b>		<b>792,063</b>	<b>839,681</b>	<b>976,349</b>	<b>736,607</b>	<b>946,473</b>	<b>209,866</b>	<b>28.49%</b>

## KidzRec

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



Account Number	Account Name	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b>KIDZREC</b>	<b>KidzRec SERVICES FUND</b>							
	<b>Fund 141</b>							
<b>KidzRec (SHES) - 001</b>	<b>-</b>							
	<i>Sandy Hook Elementary School</i>							
<i>Salaries &amp; Wages:</i>								
4-141-71300-1100-001	Salaries & Wages - Full Time		56,507	56,507	51,791	20,929	-30,862	-59.59%
4-141-71300-1300-001	Saleries & Wages - Part Time		44,967	68,823	51,500	84,500	33,000	64.08%
<i>Employee Benefits:</i>								
4-141-71300-2100-001	FICA/Medicare - Employer		7,713	9,477	7,902	8,065	163	2.07%
4-141-71300-2210-001	Virginia Retirement System		5,487	5,487	4,853	2,000	-2,853	-58.79%
4-141-71300-2310-001	Hospitalization Insurance		8,324	2,888	14,085	3,200	-10,885	-77.28%
4-141-71300-2400-001	Group Life Insurance		294	294	269	109	-160	-59.53%
4-141-71300-2500-001	VRS Health Credit		73	73	75	40	-35	-46.67%
4-141-71300-2600-001	Unemployment Insurance		279	255	279	300	21	7.53%
4-141-71300-2700-001	Worker's Compensation Insurance		0	1,370	1,600	1,000	-600	-37.50%
4-141-71300-2900-001	Annual and Sick		1,642	0	4,000	1,641	-2,359	-58.98%
<i>Contractual Services:</i>								
4-141-71300-3150-001	Professional Services		683	690	800	700	-100	-12.50%
4-141-71300-3310-001	Repairs & Maintenance		0	0	0	0	0	0.00%
4-141-71300-3320-001	Maintenance and Service Contract		50	398	50	400	350	700.00%
4-141-71300-3500-001	Printing		69	59	100	50	-50	-50.00%
4-141-71300-3600-001	Advertising		22	354	200	200	0	0.00%

RECREATION & CULTURE

GENERAL FUND

Account Number	Account Name	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)	
<i>Other Charges:</i>									
4-141-71300-5210-001	Postal Service		0	0	0	0	0	0.00%	
4-141-71300-5230-001	Telecommunications		1,350	1,364	1,400	1,400	0	0.00%	
4-141-71300-5410-001	Lease/Rent Equipment		356	240	356	240	-116	-32.58%	
4-141-71300-5420-001	Lease/Rent Building		7,200	7,800	7,400	7,800	400	5.41%	
4-141-71300-5510-001	Travel/Mileage		0	156	0	0	0	0.00%	
1-141-71300-5530-001	Food & Lodging		239	203	300	730	430	143.33%	
4-141-71300-5540-001	Convention, Training, & Education		173	188	400	516	116	29.00%	
4-141-71300-5810-001	Dues & Association Membership		36	30	50	30	-20	-40.00%	
4-141-71300-5897-001	Bank Service Charge		3,273	6,367	3,100	6,300	3,200	103.23%	
<i>Materials and Supplies:</i>									
4-141-71300-6001-001	Office Supplies		291	910	500	900	400	80.00%	
4-141-71300-6002-001	Food Supplies		8,872	7,727	8,000	8,000	0	0.00%	
4-141-71300-6008-001	Vehicles Supplies (Gas)		0	0	0	0	0	0.00%	
4-141-71300-6011-001	Uniforms		603	2,389	800	2,000	1,200	150.00%	
4-141-71300-6014-001	Operating Supplies		5,262	9,320	5,000	9,000	4,000	80.00%	
4-141-71300-6015-001	Trips and Tickets		5,703	4,317	6,000	4,500	-1,500	-25.00%	
<i>Capital Outlay:</i>									
4-141-71300-8202-001	Furniture and Fixtures		0	1,483	0	200	200	0.00%	
4-141-71300-8207-001	EDP Equipment		0	1,376	1,600	2,400	800	50.00%	
TOTAL SHES - 001:	Subtotal Sandy Hook		0	159,470	190,543	172,410	167,150	-5,260	-3.05%

Account Number	Account Name	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b>KIDZREC</b>								
<b>KidzRec (WWRES) - 002</b>								
<i>WW Robinson Elementary</i>								
<i>Salaries &amp; Wages:</i>								
4-141-71300-1100-002	Salaries & Wages - Full Time		59,335	59,335	51,791	62,949	11,158	21.54%
4-141-71300-1300-002	Salaries & Wages - Part Time		39,960	65,707	46,350	58,500	12,150	26.21%
<i>Employee Benefits:</i>								
4-141-71300-2100-002	FICA/Medicare - Employer		7,102	8,860	7,508	9,291	1,783	23.75%
4-141-71300-2210-002	Virginia Retirement System		5,762	5,762	4,853	5,900	1,047	21.58%
4-141-71300-2310-002	Hospitalization Insurance		15,424	17,470	8,092	11,000	2,908	35.94%
4-141-71300-2400-002	Group Life Insurance		309	309	269	327	58	21.42%
4-141-71300-2500-002	VRS Health Credit		77	77	75	80	5	6.67%
4-141-71300-2600-002	Unemployment Insurance		206	166	206	200	-6	-2.91%
4-141-71300-2700-002	Worker's Compensation Insurance		0	1,370	1,600	800	-800	-50.00%
4-141-71300-2900-002	Annual and Sick		1,642	0	4,000	4,465	465	11.63%
<i>Contractual Services:</i>								
4-141-71300-3150-002	Professional Services		755	450	800	700	-100	-12.50%
4-141-71300-3310-002	Repairs & Maintenance		0	0	0	0	0	0.00%
4-141-71300-3320-002	Maintenance and Service Contract		50	398	50	400	350	700.00%
4-141-71300-3500-002	Printing		69	59	100	50	-50	-50.00%
4-141-71300-3600-002	Advertising		76	354	200	200	0	0.00%

RECREATION & CULTURE

GENERAL FUND

Account Number	Account Name	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Other Charges:</i>								
4-141-71300-5210-002	Postal Service		23	0	0	0	0	0.00%
4-141-71300-5230-002	Telecommunications		1,390	1,395	1,400	1,400	0	0.00%
4-141-71300-5410-002	Lease/Rent Equipment		356	240	356	240	-116	-32.58%
4-141-71300-5420-002	Lease/Rent Building		7,200	7,800	7,400	7,800	400	5.41%
4-141-71300-5510-002	Travel/Mileage		0	156	0	0	0	0.00%
1-141-71300-5530-002	Food & Lodging		231	159	300	730	430	143.33%
4-141-71300-5540-002	Convention, Training, & Education		173	188	400	516	116	29.00%
4-141-71300-5810-002	Dues & Association Membership		50	30	50	30	-20	-40.00%
4-141-71300-5897-002	Bank Service Charge		2,401	6,367	2,400	6,300	3,900	162.50%
<i>Materials and Supplies:</i>								
4-141-71300-6001-002	Office Supplies		269	986	500	900	400	80.00%
4-141-71300-6002-002	Food Supplies		7,188	7,851	7,000	8,000	1,000	14.29%
4-141-71300-6008-002	Vehicles Supplies (Gas)		0	0	0	0	0	0.00%
4-141-71300-6011-002	Uniforms		536	1,980	800	2,000	1,200	150.00%
4-141-71300-6014-002	Operating Supplies		4,900	9,098	5,000	9,000	4,000	80.00%
4-141-71300-6015-002	Trips and Tickets		6,364	6,230	6,000	4,500	-1,500	-25.00%
<i>Capital Outlay:</i>								
4-141-71300-8202-002	Furniture & Fixtures		0	603	0	200	200	0.00%
4-141-71300-8207-002	EDP Equipment		0	1,376	1,600	2,400	800	50.00%
TOTAL WWRES - 002:	Subtotal WW Robinson	0	161,846	204,773	159,100	198,878	39,778	25.00%

Account Number	Account Name	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b>KIDZREC</b>								
<b>KidzRec ALES - 003</b>								
<i>Ashby Lee Elementary</i>								
<i>Salaries &amp; Wages:</i>								
4-141-71300-1100-003	Salaries & Wages – Full Time		9,864	9,864	25,894	10,464	-15,430	-59.59%
4-141-71300-1300-003	Salaries & Wages – Part Time		27,029	45,335	30,900	41,500	10,600	34.30%
<i>Employee Benefits:</i>								
4-141-71300-2100-003	FICA/Medicare - Employer		2,713	4,218	4,345	3,975	-370	-8.51%
4-141-71300-2210-003	Virginia Retirement System		958	958	2,426	1,000	-1,426	-58.78%
4-141-71300-2310-003	Hospitalization Insurance		1,274	1,444	1,428	3,200	1,772	124.09%
4-141-71300-2400-003	Group Life Insurance		51	51	135	54	-81	-59.90%
4-141-71300-2500-003	VRS Health Credit		13	13	37	12	-25	-67.57%
4-141-71300-2600-003	Unemployment Insurance		86	113	86	110	24	27.91%
4-141-71300-2700-003	Worker's Compensation Insurance		0	652	800	480	-320	-40.00%
4-141-71300-2900-003	Annual and Sick		821	0	2,000	820	-1,180	-59.00%
<i>Contractual Services:</i>								
4-141-71300-3150-003	Professional Services		380	349	400	400	0	0.00%
4-141-71300-3310-003	Repairs & Maintenance		0	0	0	0	0	0.00%
4-141-71300-3320-003	Maintenance and Service Contract		25	199	25	200	175	700.00%
4-141-71300-3500-003	Printing		35	30	50	25	-25	-50.00%
4-141-71300-3600-003	Advertising		70	177	100	100	0	0.00%

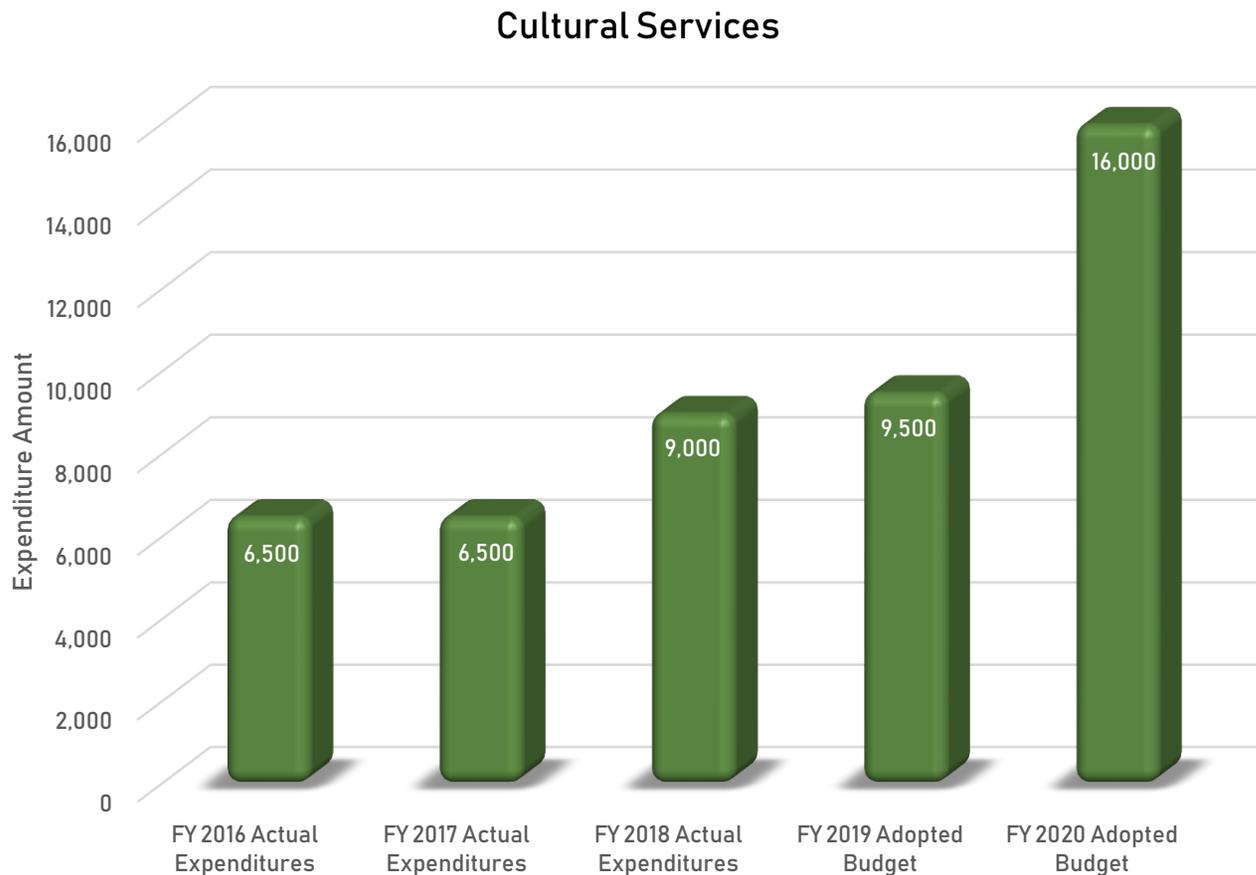
RECREATION & CULTURE

GENERAL FUND

Account Number	Account Name	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Other Charges:</i>								
4-141-71300-5210-003	Postal Service		0	0	0	0	0	0.00%
4-141-71300-5230-003	Telecommunications		843	798	900	800	-100	-11.11%
4-141-71300-5410-003	Lease/Rent Equipment		188	120	188	120	-68	-36.17%
4-141-71300-5420-003	Lease/Rent Building		7,200	7,800	7,400	7,800	400	5.41%
4-141-71300-5510-003	Travel/Mileage		0	78	0	0	0	0.00%
1-141-71300-5530-003	Food & Lodging		131	90	200	365	165	82.50%
4-141-71300-5540-003	Convention, Training, & Education		87	94	200	258	58	29.00%
4-141-71300-5810-003	Dues & Association Membership		39	15	25	15	-10	-40.00%
4-141-71300-5897-003	Bank Service Charge		1,203	3,183	1,500	3,200	1,700	113.33%
<i>Materials and Supplies:</i>								
4-141-71300-6001-003	Office Supplies		141	441	200	400	200	100.00%
4-141-71300-6002-003	Food Supplies		3,465	4,420	3,000	4,000	1,000	33.33%
4-141-71300-6008-003	Vehicles Supplies (Gas)		0	0	0	0	0	0.00%
4-141-71300-6011-003	Uniforms		180	992	300	900	600	200.00%
4-141-71300-6014-003	Operating Supplies		1,995	4,448	3,000	4,000	1,000	33.33%
4-141-71300-6015-003	Trips and Tickets		3,366	2,626	3,500	2,500	-1,000	-28.57%
<i>Capital Outlay:</i>								
4-141-71300-8207-003	Furniture & Fixtures		0	0	0	200	200	0.00%
4-141-71300-8207-003	EDP Equipment		0	688	800	1,200	400	50.00%
TOTAL ALES - 003:	Subtotal Ashby Lee	0	62,157	89,196	89,839	88,098	-1,741	-1.94%
	TOTAL KidzRec:	0	383,473	484,512	421,350	454,126	32,776	7.78%

### CULTURAL SERVICES

Cultural Services provide for contributions to community organizations that support cultural enrichment opportunities in the County. For fiscal year 2020, contributions will be made to the Shenandoah Valley Music Festival, Support of Local Arts, and the Northern Virginia 4-H Center.



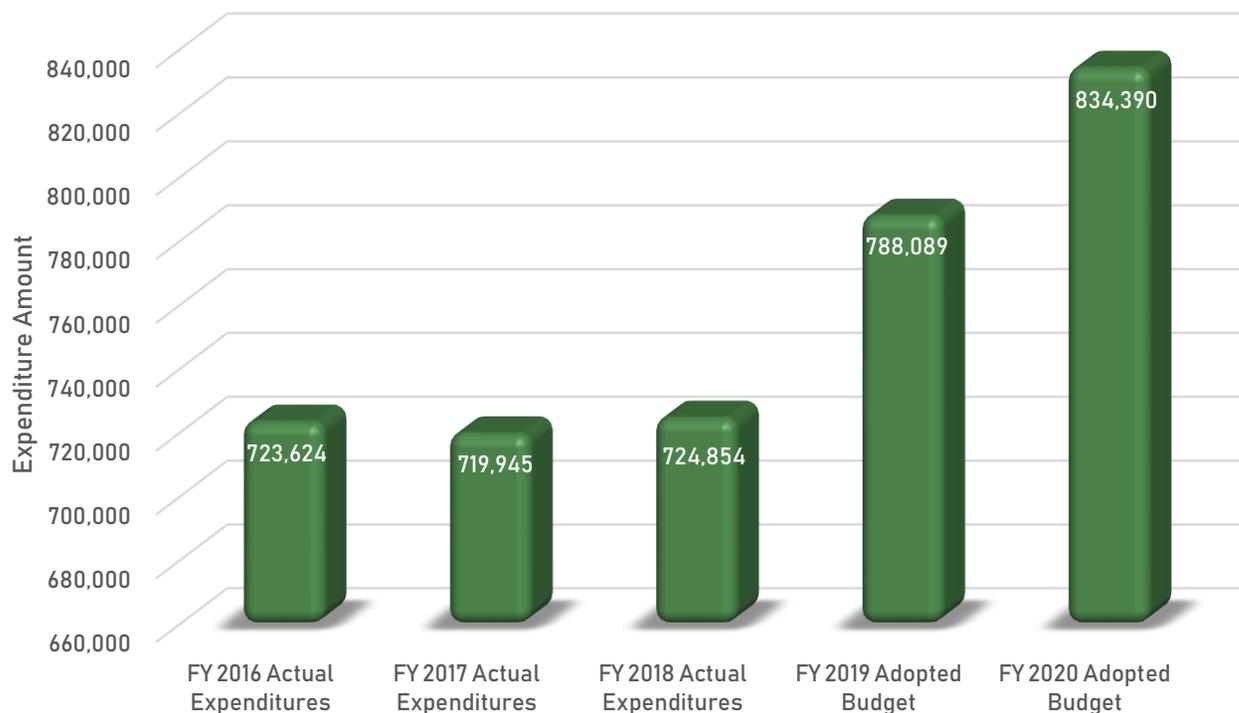
Cultural Services Expenditures

Account Number	Account Name	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b>CULTURAL SERVICES (72600):</b>								
<i>Other Charges:</i>								
4-100-72600-5663	Shenandoah Valley Music Festival	5,000	5,000	3000	3000	10,000	7000	233.33%
4-100-72600-5664	Support of the Local Arts	0	0	4500	5000	4,500	-500	-10.00%
4-100-72600-5668	Northern Virginia 4-H Center	1,500	1,500	1500	1500	1,500	0	0.00%
<b>TOTAL CULTURAL SERVICES:</b>		<b>6,500</b>	<b>6,500</b>	<b>9,000</b>	<b>9,500</b>	<b>16,000</b>	<b>6,500</b>	<b>68.42%</b>

## LIBRARY ADMINISTRATION

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

Library Administration



## Library Administration Expenditures

Account Number	Account Name	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b>LIBRARY ADMINISTRATION (73100):</b>								
<i>Salaries &amp; Wages:</i>								
4-100-73100-1100	Salaries & Wages - Regular	341,069	344,474	376,543	388,709	412,082	23,373	6.01%
4-100-73100-1300	Salaries & Wages - Part-Time	104,575	104,679	70,023	101,958	108,000	6,042	5.93%
<i>Employee Benefits:</i>								
4-100-73100-2100	FICA/Medicare - Employer	32,529	32,503	32,718	37,536	39,786	2,250	5.99%
4-100-73100-2210	Virginia Retirement System	38,988	33,596	36,366	36,422	38,612	2,190	6.01%
4-100-73100-2215	Hybrid STD/LTD Premium	469	428	939	482	1,000	518	107.47%
4-100-73100-2310	Hospitalization Insurance	65,410	67,310	73,696	78,473	82,500	4,027	5.13%
4-100-73100-2400	Group Life Insurance	1,615	1,760	1,947	1,962	2,150	188	9.58%
4-100-73100-2500	VRS Health Insurance Credit	437	447	487	477	500	23	4.82%
4-100-73100-2600	Unemployment Insurance	896	339	422	859	500	(359)	-41.79%
4-100-73100-2700	Workers' Compensation Insurance	647	772	644	650	800	150	23.08%
4-100-73100-2900	Accrued Annual & Sick Leave	0	0	0	0	0	0	0.00%
<i>Contractual Services:</i>								
4-100-73100-3120	Professional Services - Audit	4,601	4,960	4,760	5,100	5,000	(100)	-1.96%
4-100-73100-3150	Professional Services - Legal	0	0	0	1,000	1,000	0	0.00%
4-100-73100-3166	Contractual Services	34,222	31,954	31,259	33,419	36,000	2,581	7.72%
4-100-73100-3310	Repairs & Maintenance	2,640	2,989	382	3,500	3,000	(500)	-14.29%

## LIBRARY ADMINISTRATION, CONTINUED

Account Number	Account Name	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-73100-3320								
	Maintenance & Service Contract	3,524	732	600	2,000	2,000	0	0.00%
4-100-73100-3500	Printing	351	500	0	500	0	(500)	-100.00%
4-100-73100-3600	Advertising	412	536	347	750	750	0	0.00%
<i>Other Charges:</i>								
4-100-73100-5110	Electrical Services	21,558	18,428	19,673	20,000	20,000	0	0.00%
4-100-73100-5120	Heating Services	561	755	965	1,200	1,200	0	0.00%
4-100-73100-5130	Water & Sewer	1,989	1,437	1,551	1,500	1,500	0	0.00%
4-100-73100-5210	Postal Services	708	723	556	800	800	0	0.00%
4-100-73100-5230	Telecommunications	16,706	17,796	18,591	18,600	18,600	0	0.00%
4-100-73100-5300	Insurance	6,931	7,065	6,809	7,000	7,000	0	0.00%
4-100-73100-5305	Auto Insurance	942	482	963	963	1,000	37	3.84%
4-100-73100-5420	Lease/Rent Building	3,000	3,600	3,900	3,600	3,600	0	0.00%
4-100-73100-5510	Travel - Mileage	1,245	853	590	850	850	0	0.00%
4-100-73100-5530	Travel - Food & Lodging	1,495	1,500	1,574	1,500	1,500	0	0.00%
4-100-73100-5540	Convention, Training, & Education	761	800	587	800	800	0	0.00%
4-100-73100-5810	Dues & Association Membership	1,399	1,088	1,868	1,500	1,500	0	0.00%
<i>Materials and Supplies:</i>								
4-100-73100-6001	Office Supplies	13,225	12,104	12,374	12,500	12,500	0	0.00%
4-100-73100-6005	Laundry/Housekeeping Services	671	539	748	700	800	100	14.29%

## LIBRARY ADMINISTRATION, CONTINUED

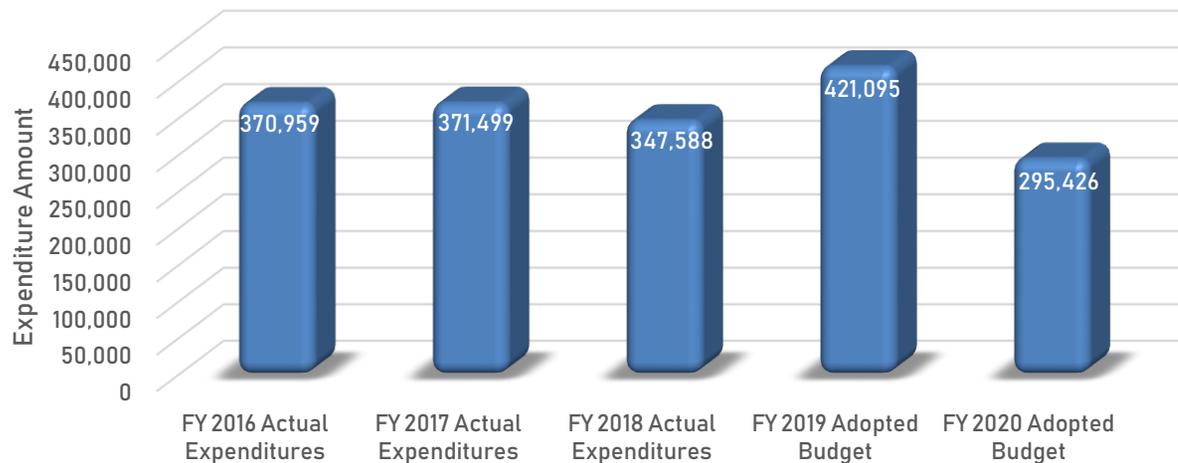
Account Number	Account Name	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-73100-6007	Repairs & Maintenance Supplies	798	850	352	800	800	0	0.00%
4-100-73100-6008	Vehicles Supplies (Gas)	789	982	1,283	1,500	1,500	0	0.00%
4-100-73100-6009	Auto Repairs & Maintenance	0	196	0	300	300	0	0.00%
4-100-73100-6012	Books & Supplies	250	750	679	1,000	1,000	0	0.00%
4-100-73100-6013	Educational/Recreational Supplies	10,082	10,559	11,199	10,715	10,700	(15)	-0.14%
4-100-73100-6014	Operating Supplies	740	2,765	2,890	2,000	3,000	1,000	50.00%
<i>Capital Outlay:</i>								
4-100-73100-8102	Furniture - Replacement	75	3,555	1,145	1,000	1,000	0	0.00%
4-100-73100-8202	Furniture and Fixtures	414	206	894	900	900	0	0.00%
4-100-73100-8205	Motor Vehicle	0	5	0	0	0	0	0.00%
4-100-73100-8207	EDP Equipment	6,900	4,926	4,531	4,565	9,860	5,295	115.99%
<b>TOTAL LIBRARY ADMINISTRATION:</b>		<b>723,624</b>	<b>719,945</b>	<b>724,854</b>	<b>788,089</b>	<b>834,390</b>	<b>46,301</b>	<b>5.88%</b>

## PLANNING AND ZONING

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

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

Planning and Zoning



**Planning and Zoning Expenditures**

Account Number	Account Name	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b>PLANNING AND ZONING (81100):</b>								
<i>Salaries &amp; Wages:</i>								
4-100-81100-1100	Salaries & Wages - Regular	230,370	237,663	207,280	249,837	145,243	(104,594)	-41.86%
4-100-81100-1700	Stipends-BZA	0	0	0	0	650	650	0.00%
4-100-81100-1711	Remuneration/County Planning Commission	3,825	2,625	3,385	6,000	6,000	0	0.00%
4-100-81100-1711-001	Remuneration/ County Planning - Travel	0	0	0	2,000	0	(2,000)	100.00%
4-100-81100-1711-002	Remuneration/ County Planning - Food & Lodging	0	0	0	1,000	0	(1,000)	100.00%
4-100-81100-1711-003	Remuneration/ County Planning - Mileage	0	0	0	1,000	0	(1,000)	100.00%
4-100-81100-1712	Remuneration/District Planning Commission	1,000	200	0	0	0	0	0.00%
4-100-81100-1713	Remuneration/Board of Zoning Appeals	1,200	1,200	50	0	1,200	1,200	0.00%
<i>Employee Benefits:</i>								
4-100-81100-2100	FICA/Medicare - Employer	17,341	17,396	15,402	19,572	11,712	(7,860)	-40.16%
4-100-81100-2210	Virginia Retirement System	27,099	23,182	19,786	23,410	13,609	(9,801)	-41.87%
4-100-81100-2215	Hybrid STD/LTD Premium	240	72	102	72	300	228	316.67%
4-100-81100-2310	Hospitalization Insurance	42,763	43,291	34,468	47,053	35,500	(11,553)	-24.55%
4-100-81100-2400	Group Life Insurance	1,122	1,237	1,058	1,299	800	(499)	-38.41%
4-100-81100-2500	VRS Health Insurance Credit	289	219	242	220	175	(45)	-20.45%
4-100-81100-2600	Unemployment Insurance	316	160	120	160	180	20	12.50%
4-100-81100-2700	Workers' Compensation Insurance	1,794	2,305	2,269	2,275	1,500	(775)	-34.07%
4-100-81100-2900	Accrued Annual and Sick Leave Payout	4,279	37	1,853	0	0	0	0.00%

## PLANNING AND ZONING, CONTINUED

Account Number	Account Name	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Contractual</i>								
<i>Services:</i>								
4-100-81100-3150	Professional Services	3,000	4,863	9,938	5,000	17,000	12,000	240.00%
4-100-81100-3190	Codifying Ordinance	0	0	0	0	0	0	0.00%
4-100-81100-3310	Repairs & Maintenance	539	1,147	50	200	200	0	100.00%
4-100-81100-3320	Maintenance & Service Contract	2,396	2,899	2,403	2,250	2,250	0	0.00%
4-100-81100-3500	Printing	175	0	0	100	100	0	0.00%
4-100-81100-3600	Advertising	1,459	2,987	3,555	3,000	3,000	0	0.00%
<i>Other Charges:</i>								
4-100-81100-5210	Postal Service	151	693	1,082	2,000	3,000	1,000	50.00%
4-100-81100-5230	Telecommunications	2,861	2,904	3,107	3,000	3,000	0	0.00%
4-100-81100-5305	Auto Insurance	942	963	963	2,000	2,000	0	0.00%
4-100-81100-5510	Mileage	337	327	531	1,559	1,800	241	15.46%
4-100-81100-5530	Food & Lodging	1,657	152	1,116	2,693	1,900	(793)	-29.45%
4-100-81100-5540	Convention, Training, & Education	1,185	309	3,715	3,256	1,900	(1,356)	-41.65%
4-100-81100-5810	Dues & Association Membership	1,082	770	665	1,200	400	(800)	-66.67%
<i>Materials and Supplies:</i>								
4-100-81100-6001	Office Supplies	903	1,217	1,460	2,000	2,000	0	0.00%
4-100-81100-6008	Vehicles Supplies (Gas)	638	474	672	1,000	1,000	0	0.00%
4-100-81100-6009	Auto Repairs & Maintenance	0	0	0	800	800	0	0.00%
4-100-81100-6011	Uniforms and Wearing Apparel	0	0	0	500	500	0	100.00%
4-100-81100-6012	Book and Subscriptions	203	204	268	200	200	0	100.00%

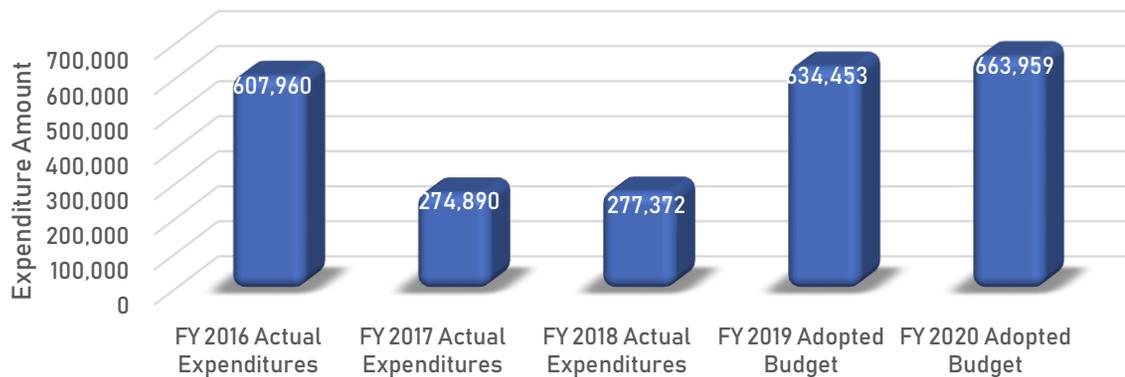
PLANNING AND ZONING, CONTINUED

Account Number	Account Name	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Payment to Joint Operations:</i>								
4-100-81100-7004	Northern Shenandoah Valley Regional Commission	21,793	22,004	30,236	34,939	36,507	1,568	4.49%
<i>Capital Outlay:</i>								
4-100-81100-8202	Furniture and Fixtures	0	0	1,788	1,500	1,000	(500)	-33.33%
4-100-81100-8203	Communications Equipment	0	0	22	0	0	0	0.00%
4-100-81100-8105	Vehicle Purchase	0	0	0	0	0	0	0.00%
<b>TOTAL PLANNING AND ZONING:</b>		<b>370,959</b>	<b>371,499</b>	<b>347,588</b>	<b>421,095</b>	<b>295,426</b>	<b>-125,670</b>	<b>-29.84%</b>

### ECONOMIC DEVELOPMENT

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

Economic Development



**Economic Development Expenditures**

Account Number	Account Name	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b>ECONOMIC DEVELOPMENT AND TOURISM (81500):</b>								
<i>Salaries &amp; Wages:</i>								
4-100-81500-1100	Salaries & Wages – Regular	0	0	0	123,061	137,783	14,722	11.96%
4-100-81500-1300	Salaries & Wages – Part-Time	0	0	0	15,621	15,000	-621	-3.98%
<i>Employee Benefits:</i>								
4-100-81500-2100	FICA/Medicare - Employer	0	23	0	10,609	11,688	1,079	10.17%
4-100-81500-2210	Virginia Retirement System	0	0	0	11,531	12,910	1,379	11.96%
4-100-81500-2215	Hybrid STD/LTD premium	0	0	0	0	260	260	0.00%
4-100-81500-2310	Hospitalization Insurance	0	0	0	7,816	7,850	34	0.44%
4-100-81500-2400	Group Life Insurance	0	0	0	647	750	103	15.92%
4-100-81500-2500	VRS Health Insurance Credit	0	0	0	86	160	74	86.05%
4-100-81500-2600	Unemployment Insurance	0	0	0	58	85	27	46.55%
4-100-81500-2700	Worker's Compensation Insurance	0	0	0	1,266	3,200	1,934	152.76%
<i>Contractual Services:</i>								
4-100-81500-3160	Professional Services	2,240	2,305	0	56,300	56,300	0	0.00%
4-100-81500-3180	Contractual Services	0	0	0	20,200	20,400	200	0.99%
4-100-81500-3310	Repairs and Maintenance	0	0	0	750	750	0	0.00%
4-100-81500-3320	Maintenance & Service Contract	0	103	261	207	200	-7	-3.38%
4-100-81500-3500	Printing	40	0	73	6,000	8,500	2,500	41.67%
4-100-81500-3500-002	Printing-Spirit Trails	0	0	0	0	8,000	8,000	0.00%

## ECONOMIC DEVELOPMENT, CONTINUED

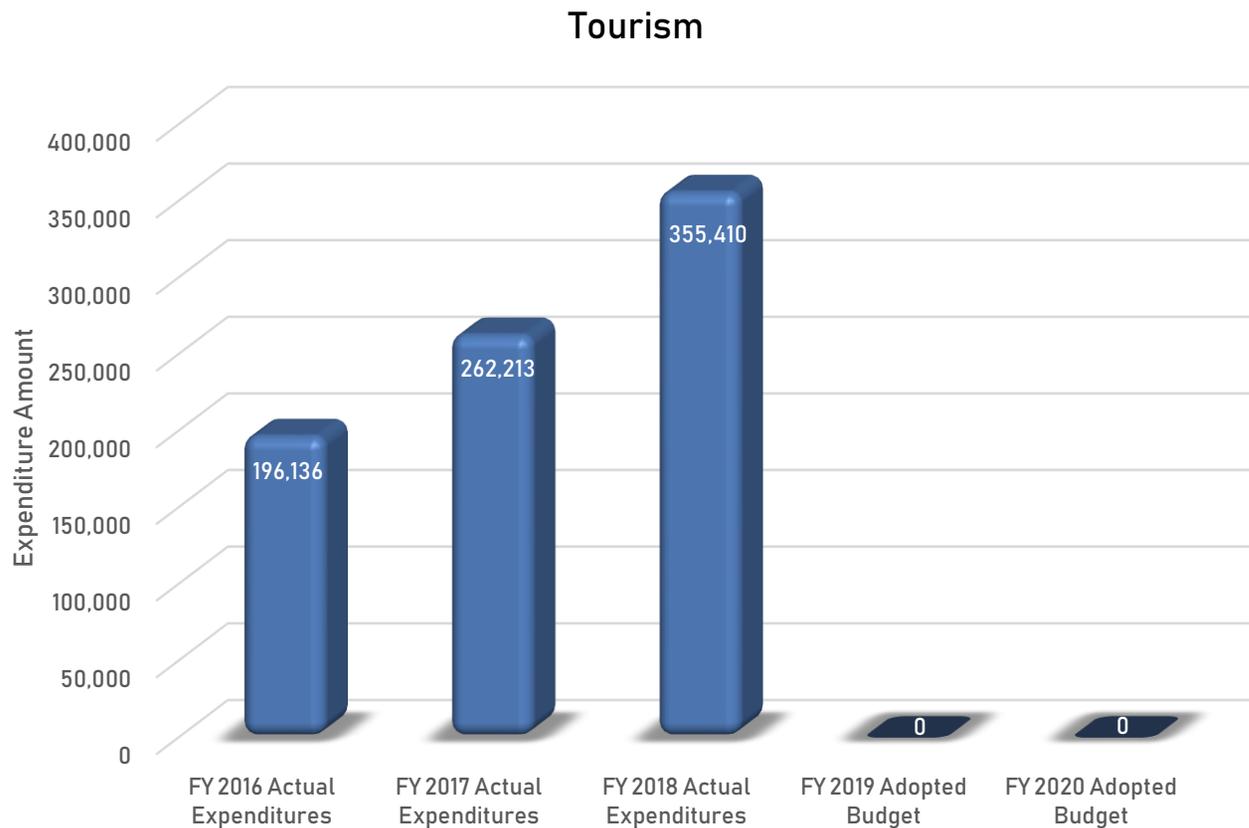
Account Number	Account Name	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-81500-3500-003	Printing-Visitor Guide	0	0	0	0	8,000	8,000	0.00%
4-100-81500-3600	Advertising	0	0	0	83,300	90,700	7,400	8.88%
4-100-81500-3600-002	Advertising-Spirit Trails	0	0	0	0	13,000	13,000	0.00%
<i>Other Charges:</i>								
4-100-81500-5210	Postal Service	3	13	0	4,000	4,000	0	0.00%
4-100-81500-5230	Telecommunications	0	0	0	2,345	1,800	-545	-23.24%
4-100-81500-5305	Auto Insurance	0	0	0	0	500	500	0.00%
4-100-81500-5510	Mileage	75	167	0	1,500	2,000	500	33.33%
4-100-81500-5530	Food & Lodging	68	33	187	3,190	4,200	1,010	31.66%
4-100-81500-5540	Convention, Training, & Education	0	320	1,075	2,695	6,400	3,705	137.48%
4-100-81500-5663	Support of the Local Arts	0	0	0	5,000	4,500	-500	-10.00%
4-100-81500-5810	Dues & Association Membership	390	311	1,745	3,065	3,115	50	1.63%
4-100-81500-5875	Support of Existing Industry	18,066	18,000	39,425	21,500	20,500	-1,000	-4.65%
4-100-81500-5875-001	Support of Existing Industry - Match	550,000	210,667	188,167	178,666	148,333	-30,333	-16.98%
4-100-81500-5876	Support of New Industry	198	0	42	8,000	8,000	0	0.00%
4-100-81500-5878	Support of Tourism Attractions	0	0	0	14,050	19,050	5,000	35.59%
<i>Materials and Supplies:</i>								
4-100-81500-6001	Office Supplies	312	137	27	1,000	1,000	0	0.00%
4-100-81500-6008	Vehicles Supplies (Gas)	20	0	0	1,500	1,500	0	0.00%
4-100-81500-6009	Auto Repairs & Maintenance	0	0	0	1,000	1,000	0	0.00%

ECONOMIC DEVELOPMENT, CONTINUED

Account Number	Account Name	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Payment to Joint Operations:</i>								
4-100-81500-7004	Shenandoah Valley Partnership	36,390	42,812	42,812	43,190	42,525	-665	-1.54%
<i>Capital Outlay</i>								
4-100-81500-8202	Furniture and Fixtures	0	0	3,559	6,300	0	-6,300	-100.00%
<b>TOTAL ECONOMIC DEVELOPMENT:</b>		<b>607,960</b>	<b>274,890</b>	<b>277,372</b>	<b>634,453</b>	<b>663,959</b>	<b>29,506</b>	<b>4.65%</b>

## TOURISM

Tourism seeks to support and market Shenandoah County, its attractions, accommodations, and other tourism-related entities and to promote quality visitor experiences so as to increase the economic impact of travel within Shenandoah County including visitor spending, tax revenues, and employment. In FY2019, this budget was combined with Economic Development.



**Tourism Expenditures**

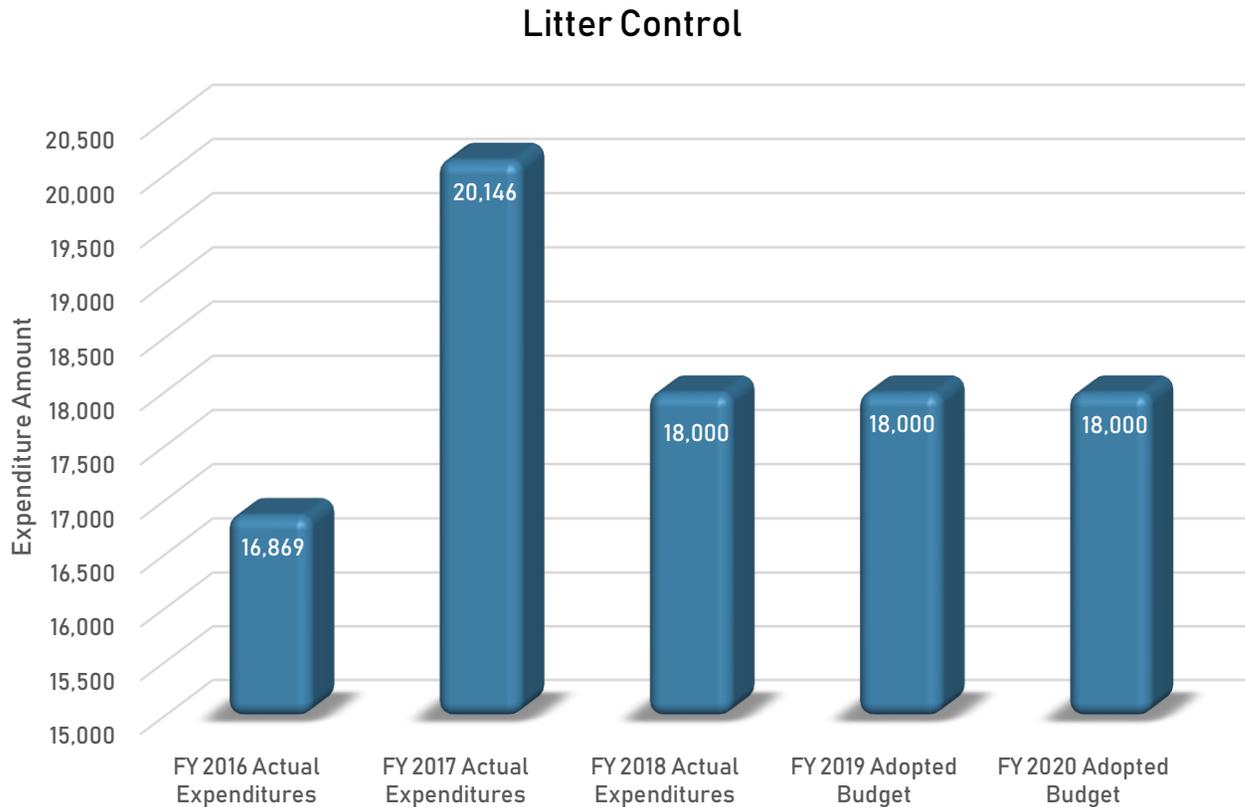
Account Number	Account Name	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b>TOURISM (81550):</b>								
<i>Salaries &amp; Wages:</i>								
4-100-81550-1100	Salaries & Wages - Regular	49,904	53,110	67,544	0	0	0	0.00%
4-100-81550-1300	Salaries & Wages-Part-Time	9,568	12,718	13,042	0	0	0	0.00%
<i>Employee Benefits:</i>								
4-100-81550-2100	FICA/Medicare - Employer	4,114	4,603	5,752	0	0	0	0.00%
4-100-81550-2210	Virginia Retirement System	5,784	5,157	6,544	0	0	0	0.00%
4-100-81550-2310	Hospitalization Insurance	0	0	0	0	0	0	0.00%
4-100-81550-2400	Group Life Insurance	240	276	351	0	0	0	0.00%
4-100-81550-2500	VRS Health Insurance Credit	65	69	88	0	0	0	0.00%
4-100-81550-2600	Unemployment Insurance	101	43	51	0	0	0	0.00%
4-100-81550-2700	Workers' Compensation Insurance	2,087	1,183	1,262	0	0	0	0.00%
<i>Contractual Services:</i>								
4-100-81550-3160	Professional Services	21,048	31,917	26,920	0	0	0	0.00%
4-100-81550-3180	Contractual Services	10,204	10,617	7,296	0	0	0	0.00%
4-100-81550-3310	Repairs & Maintenance	0	0	57	0	0	0	0.00%
4-100-81550-3320	Maintenance & Service Contract	132	125	125	0	0	0	0.00%
4-100-81550-3500	Printing	13,979	6,283	35,668	0	0	0	0.00%

**TOURISM, CONTINUED**

Account Number	Account Name	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-73100-3600	Advertising	49,481	107,876	144,875	0	0	0	0.00%
<i>Other Charges:</i>								
4-100-81550-5210	Postal Service	5,176	3,864	3,258	0	0	0	0.00%
4-100-81550-5230	Telecommunications	1,154	1,306	1,182	0	0	0	0.00%
4-100-81550-5510	Mileage	489	356	372	0	0	0	0.00%
4-100-81550-5530	Food & Lodging	999	1,610	780	0	0	0	0.00%
4-100-81550-5540	Convention, Training, & Education	1,424	1,059	2,438	0	0	0	0.00%
4-100-81550-5663	Support of the Local Arts	5,000	4,250	4,500	0	0	0	0.00%
4-100-81550-5810	Dues & Association Membership	2,116	2,076	1,626	0	0	0	0.00%
4-100-81550-5878	Support of Tourism Attractions	12,137	12,444	15,543	0	0	0	0.00%
<i>Materials and Supplies:</i>								
4-100-81550-6001	Office Supplies	446	687	1,152	0	0	0	0.00%
4-100-81550-6008	Vehicles Supplies (Gas)	488	584	640	0	0	0	0.00%
4-100-81550-6009	Auto Repairs & Maintenance	0	0	0	0	0	0	0.00%
<i>Capital Outlay:</i>								
4-100-81550-8105	Vehicle	0	0	14,345	0	(1)	(1)	-100.00%
4-100-81550-8202	Furniture & Fixtures	0	0	0	0	0	0	0.00%
4-100-81550-8203	EDP Equipment	0	0	0	0	0	0	0.00%
<b>TOTAL TOURISM EXPENDITURES:</b>		<b>196,136</b>	<b>262,213</b>	<b>355,410</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>

### LITTER CONTROL

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



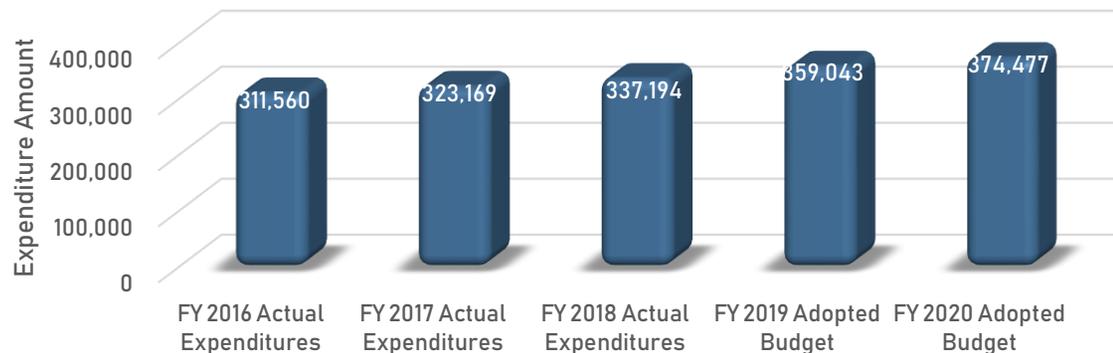
Litter Control Expenditures

Account Number	Account Name	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b>LITTER CONTROL (81600):</b>								
<i>Other Charges:</i>								
4-100-81600-5672	Litter Control Program	16,869	20,146	18,000	18,000	18,000	0	0.00%
<b>TOTAL LITTER CONTROL PROGRAM:</b>		<b>16,869</b>	<b>20,146</b>	<b>18,000</b>	<b>18,000</b>	<b>18,000</b>	<b>0</b>	<b>0.00%</b>

## SOIL AND WATER CONSERVATION DISTRICT

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

Soil/Water Conservation District



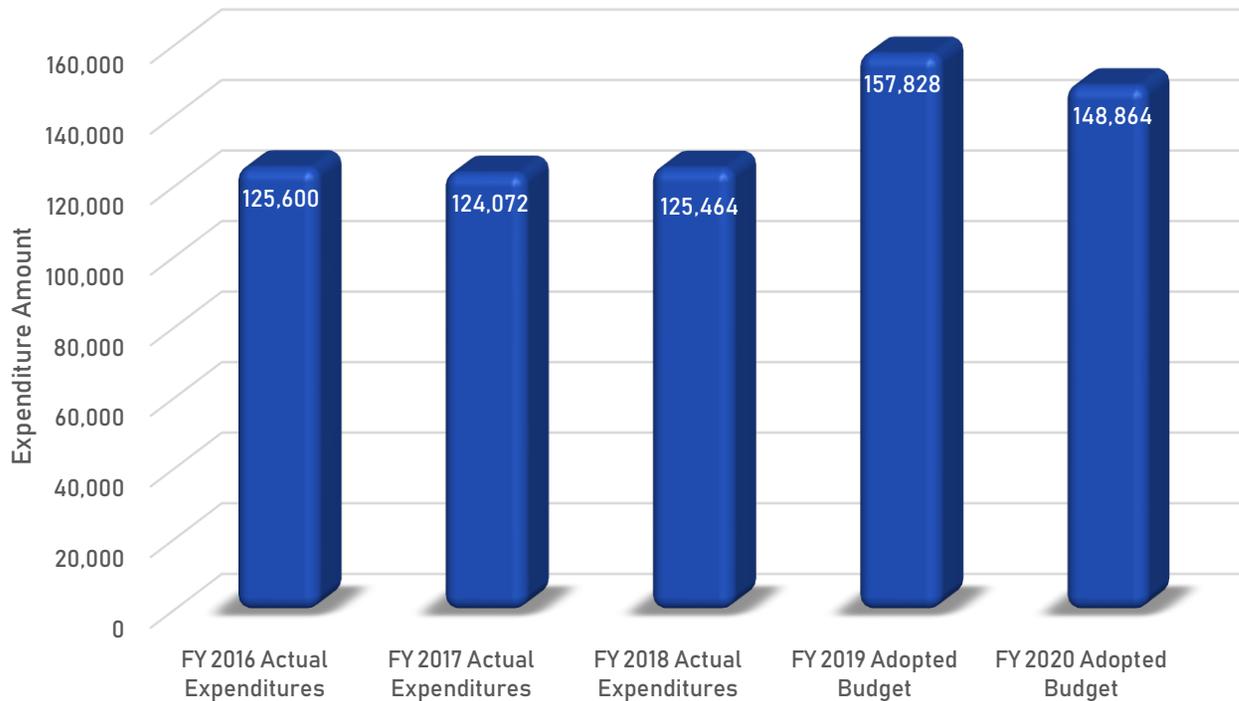
**Soil and Water Conservation District Expenditures**

Account Number	Account Name	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b>SOIL/WATER CONSERVATION DISTRICT (82400):</b>								
<i>Salaries &amp; Wages:</i>								
4-100-82400-1100	Salaries & Wages – Regular	219,707	231,560	236,159	253,200	262,933	9,733	3.84%
<i>Employee Benefits:</i>								
4-100-82400-2100	FICA/Medicare - Employer	16,665	17,636	18,006	19,370	20,114	744	3.84%
4-100-82400-2210	Virginia Retirement System	25,222	22,944	22,986	24,586	24,700	114	0.46%
4-100-82400-2215	Hybrid STD/LTD Premium	373	461	678	618	800	182	29.45%
4-100-82400-2310	Hospitalization Insurance	25,998	28,710	36,095	39,080	46,950	7,870	20.14%
4-100-82400-2400	Group Life Insurance	1,045	1,211	1,231	1,317	1,400	83	6.33%
4-100-82400-2500	VRS Health Insurance Credit	283	303	308	337	30	-307	-91.10%
4-100-82400-2600	Unemployment Insurance	286	144	132	286	200	-86	-30.07%
4-100-82400-2700	Workers' Compensation Insurance	6,242	2,810	3,242	3,250	350	-2,900	-89.23%
4-100-82400-2900	Accrued Annual and Sick Leave Payout	739	1,391	2,357	0	0	0	0.00%
<i>Other Charges:</i>								
4-100-82400-5673	Contribution to Soil/Water Conservation District	13,000	14,000	14,000	15,000	15,000	0	0.00%
4-100-82400-5685	Contribution to Friends of the North Fork	2,000	2,000	2,000	2,000	2,000	0	0.00%
<b>TOTAL SOIL/WATER CONSERVATION DISTRICT:</b>		<b>311,560</b>	<b>323,169</b>	<b>337,194</b>	<b>359,043</b>	<b>374,477</b>	<b>15,434</b>	<b>4.30%</b>

## VIRGINIA COOPERATIVE EXTENSION

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

### Virginia Cooperative Extension Service



**Virginia Cooperative Extension Service Expenditures**

Account Number	Account Name	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b>COOPERATIVE EXTENSION SERVICE (83500):</b>								
<i>Salaries &amp; Wages:</i>								
4-100-83500-1100	Salaries & Wages – Regular	34,684	35,112	35,112	36,165	37,250	1,085	3.00%
<i>Employee Benefits:</i>								
4-100-83500-2100	FICA/Medicare - Employer	2,841	2,294	2,345	2,767	2,850	83	3.01%
4-100-83500-2210	Virginia Retirement System	4,020	3,409	3,409	3,389	3,490	101	2.99%
4-100-83500-2310	Hospitalization Insurance	12,730	10,961	10,897	11,799	11,810	11	0.09%
4-100-83500-2400	Group Life Insurance	166	183	183	188	194	6	3.19%
4100-83500-2500	VRS Health Insurance Credit	45	46	46	47	45	(2)	-4.26%
4-100-83500-2600	Unemployment Insurance	40	24	21	40	0	(40)	-100.00%
4-100-83500-2700	Workers' Compensation Insurance	31	24	25	25	25	0	0.00%
<i>Contractual Services:</i>								
4-100-83500-3166	Contractual Services	586	389	635	600	600	0	0.00%
4-100-83500-3200	School Custodial Fee	495	0	0	0	0	0	0.00%
4-100-83500-3310	Repairs & Maintenance	150	0	0	200	200	0	0.00%
4-100-83500-3320	Maintenance and Service Contracts	0	460	223	1,480	1,480	0	0.00%
4-100-83500-3500	Printing and Binding	6	0	0	0	0	0	0.00%

VIRGINIA COOPERATIVE EXTENSION SERVICE, CONTINUED

Account Number	Account Name	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Other Charges:</i>								
4-100-83500-5210	Postal Service	108	61	54	60	80	20	33.33%
4-100-83500-5230	Telecommunications	2,870	2,843	2,848	2,350	2,350	0	0.00%
4-100-83500-5510	Mileage	117	201	617	400	400	0	0.00%
4-100-83500-5540	Convention, Training, & Education	70	285	40	350	350	0	0.00%
4-100-83500-5675	Extension Agents' Salaries	52,007	54,380	57,044	82,643	72,240	(10,403)	-12.59%
4-100-83500-5676	Summer 4H Associate Salary	11,125	10,002	8,432	11,550	11,550	0	0.00%
4-100-83500-5810	Dues & Association Membership	635	535	635	650	825	175	26.92%
<i>Materials and Supplies:</i>								
4-100-83500-6001	Office Supplies	2,400	2,400	2,371	2,400	2,400	0	0.00%
4-100-83500-6003	Agricultural Supplies	101	277	314	225	225	0	0.00%
4-100-83500-6008	Vehicle Supplies - Fuel	220	126	35	250	250	0	0.00%
<i>Capital Outlay:</i>								
4-100-83500-8202	Furniture & Fixtures	153	61	179	250	250	0	0.00%
<b>TOTAL COOPERATIVE EXTENSION SERVICE:</b>		<b>125,600</b>	<b>124,072</b>	<b>125,464</b>	<b>157,828</b>	<b>148,864</b>	<b>-8,964</b>	<b>-5.68%</b>

**NON-DEPARTMENTAL**

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

**Non-Departmental Expenditures**

Account Number	Account Name	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b>JUDGMENTS AND SETTLEMENTS (91100):</b>								
<i>Contractual Services:</i>								
4-100-91100-3180	Contractual Services	189	1,320	405	475	650	175	36.84%
<b>TOTAL JUDGMENTS AND SETTLEMENTS:</b>		<b>189</b>	<b>1,320</b>	<b>405</b>	<b>475</b>	<b>650</b>	<b>175</b>	<b>36.84%</b>

## NON-DEPARTMENTAL, CONTINUED

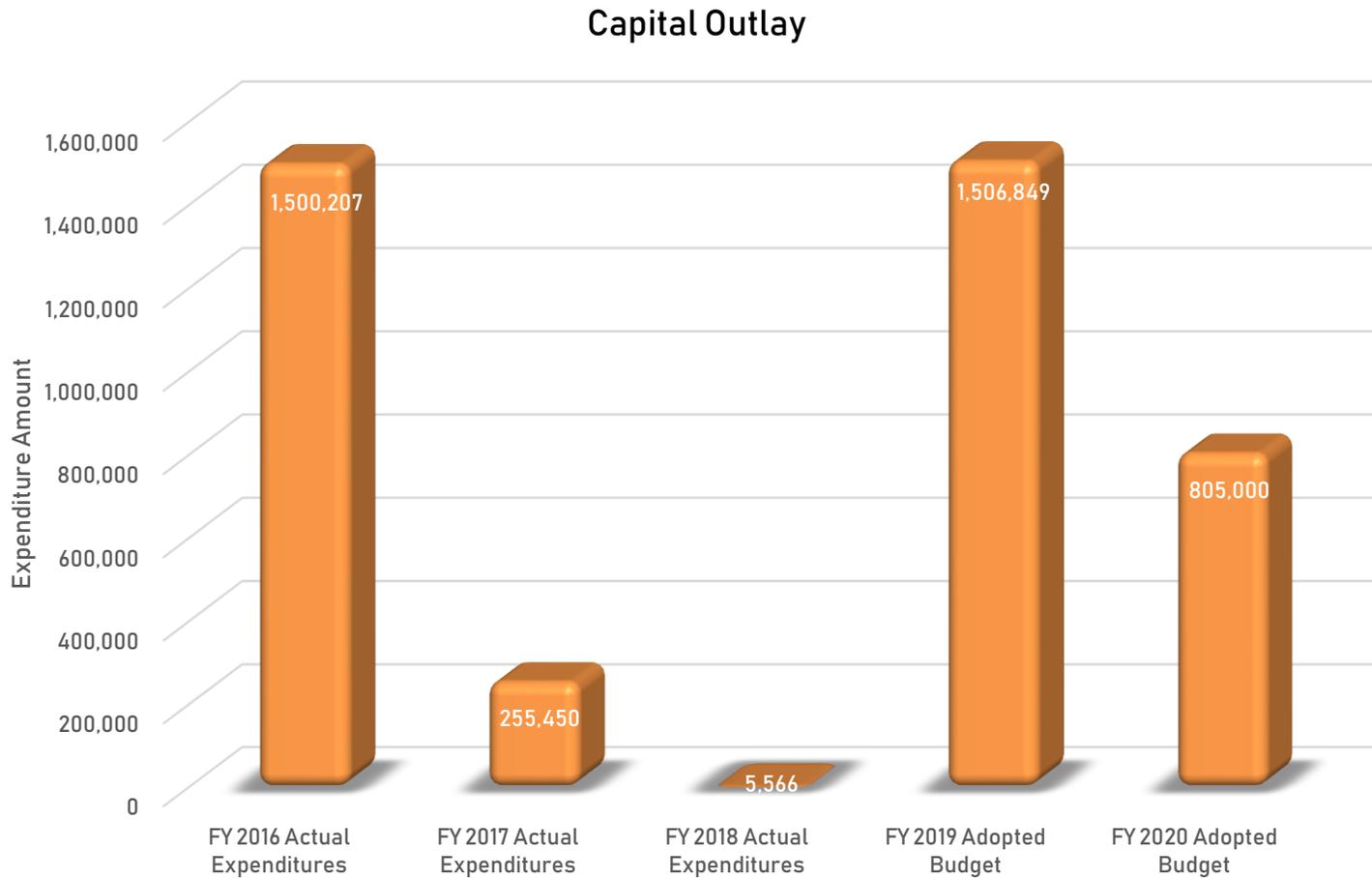
Account Number	Account Name	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b>REVENUE REFUNDS (92100):</b>								
<i>Other Costs:</i>								
4-100-92100-9200	Treasurer's Warrants	0	0	0	100	0	-100	-100.00%
4-100-92100-9201	Refunds - Erroneously Paid Real Estate	2,878	791	247	750	500	-250	-33.33%
4-100-92100-9202	Refunds - Erroneously Paid Personal Property	704	1,901	0	1,000	500	-500	-50.00%
4-100-92100-9203	Refunds - Building Permits	9,329	6,494	8,784	6,700	7,500	800	11.94%
4-100-92100-9204	Refunds - Zoning Applications	0	0	0	500	0	-500	-100.00%
4-100-92100-9206	Refunds - Land Use Applications	33	61	0	0	0	0	0.00%
4-100-92100-9211	Refunds - Fire/Rescue/EMS	400	800	0	0	0	0	0.00%
4-100-92100-9212	Refunds - Refuse Collections	0	0	0	500	0	-500	-100.00%
4-100-92100-9213	Refunds - Reduction in State Aid	0	0	0	0	0	0	0.00%
4-100-92100-9214	Refunds - Insurance Recoveries	0	0	0	15,000	0	-15,000	-100.00%
4-100-92100-9214	Refunds - VA Dept of Emergency Mgmt	0	1,245	0	0	0	0	0.00%
<b>TOTAL REVENUE REFUNDS:</b>		<b>13,344</b>	<b>11,292</b>	<b>9,031</b>	<b>24,550</b>	<b>8,500</b>	<b>-16,050</b>	<b>-65.38%</b>

## NON-DEPARTMENTAL, CONTINUED

Account Number	Account Name	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b>TRANSFERS</b>								
<b>(92200):</b>								
<i>Other Costs:</i>								
4-100-92200-9221	Salaries & Wages - 2.5% Merit Increase	91,066	0	0	0	0	0	0.00%
4-100-92200-9211	Reserve for Contingencies	311,665	300,000	89,277	465,675	200,000	(265,675)	-57.05%
4-100-92200-9212	Reserve for Contingencies - Fuel	18,974	50,000	0	50,000	26,182	23,818	0.00%
4-100-92200-9219	Cobra Administration	0	0	4,113	0	4,000	4,000	0.00%
4-100-92200-9220	LODA Health Insurance Payment	69,039	0	2,862	0	3,000	3,000	0.00%
4-100-93200-0302	Transfer to Capital Outlay	0	0	224,355	0	0	0	100.00%
4-100-93200-0501	Transfer to North Fork Wastewater Treatment Facility (Fund 501)	235,597	169,899	351,077	162,146	131,720	(30,426)	-18.76%
4-100-93200-0503	Transfer to Landfill Fund (Fund 503)	3,988,266	1,187,520	792,065	1,106,281	1,126,233	19,952	1.80%
<b>TOTAL TRANSFERS:</b>		<b>4,714,607</b>	<b>1,707,419</b>	<b>1,463,748</b>	<b>1,784,102</b>	<b>1,491,135</b>	<b>(292,967)</b>	<b>-16.42%</b>

### CAPITAL OUTLAY

The Capital Outlay department records costs for the capital needs of the County. A separate Five-Year Capital Improvement Program has been approved for fiscal year 2020, which provides a detailed explanation of the major capital expenditures planned for fiscal year 2020 and the ensuing four years.

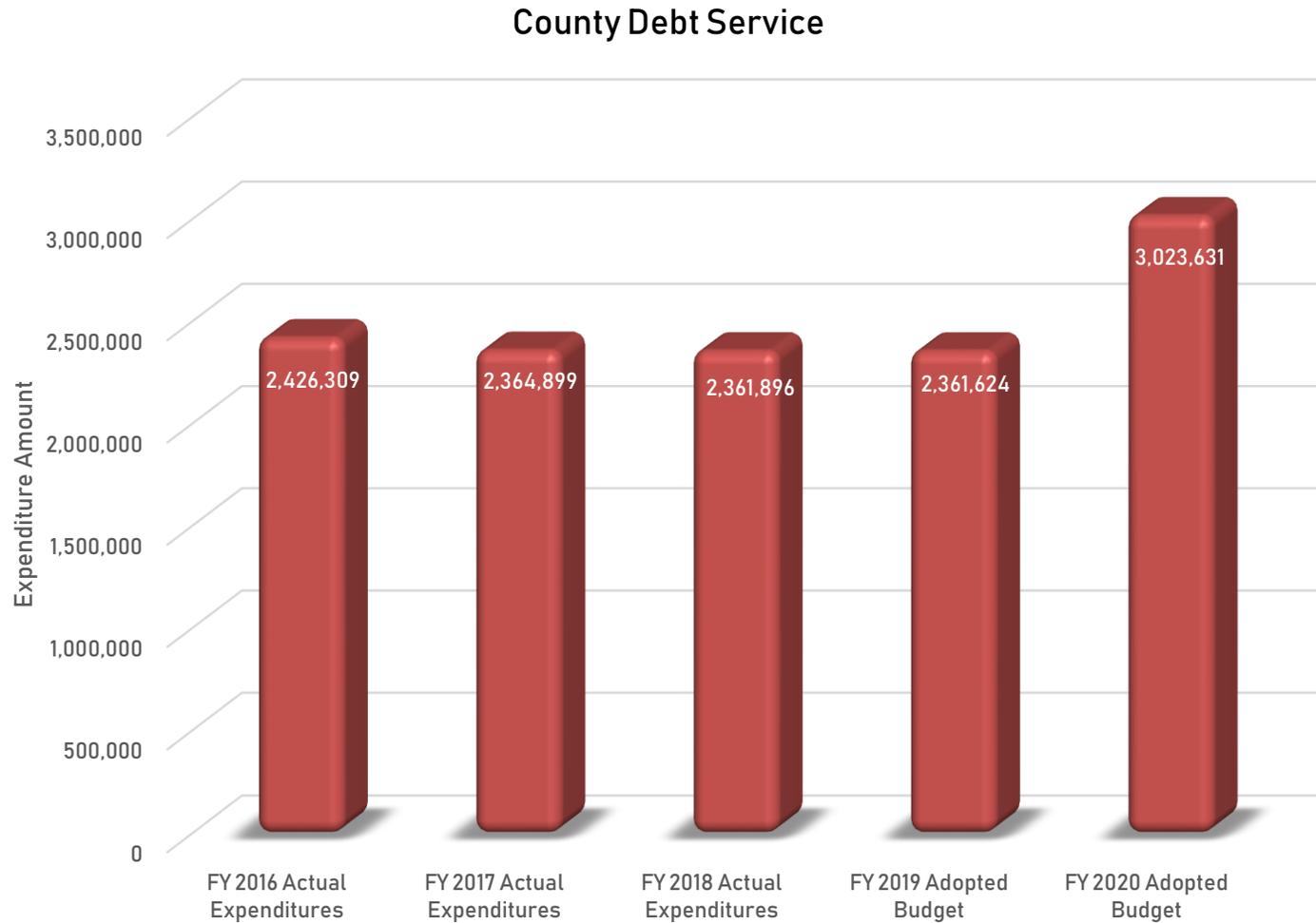


Capital Outlay Expenditures

Account Number	Account Name	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b>CAPITAL OUTLAY (94000):</b>								
<i>Capital Outlay:</i>								
4-100-94000-8214	Site Improvements (VDOT TEA21)	0	18,333	5,566	0	0	0	0.00%
4-100-94000-8225	Town of New Market Revenue Sharing	134,762	0	0	0	0	0	0.00%
4-100-94000-9400	Capital Outlay Expenditures	1,365,445	237,118	0	1,506,849	805,000	-701,849	-46.58%
<b>TOTAL CAPITAL OUTLAY:</b>		<b>1,500,207</b>	<b>255,450</b>	<b>5,566</b>	<b>1,506,849</b>	<b>805,000</b>	<b>-701,849</b>	<b>-46.58%</b>

## COUNTY DEBT SERVICE

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



## County Debt Service Expenditures

Account Number	Account Name	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b>DEBT SERVICE - COUNTY (FUND 209):</b>								
4-209-000999-9111	Co. Office - Principal Series 1, 2, 4	175,000	185,000	190,000	200,000	210,000	10,000	5.00%
4-209-000999-9112	Courthouse/HHS - Prin VRA2009B	875,000	915,000	965,000	1,005,000	1,050,000	45,000	4.48%
4-209-000999-9113	Mt.Jackson Sewer - Prin C- 515332-02	183,623	189,173	194,891	200,782	206,850	6,068	3.02%
4-209-000999-9115	Edinburg School VRA 2012C Principal	90,000	95,000	95,000	100,000	105,000	5,000	5.00%
4-209-000999-9116	Landfill Dozer Capital Lease - Principal	60,225	0	0	0	0	0	0.00%
4-209-000999-9121	Co. Office - Interest Series 1, 2, 4 (2011B)	128,928	120,878	112,469	104,150	95,769	(8,381)	-8.05%
4-209-000999-9122	Courthouse/HHS - Interest VRA2009B	659,831	619,637	574,412	531,906	485,847	(46,059)	-8.66%
4-209-000999-9123	Mt.Jackson Sewer - Int C- 515332-02	88,814	83,264	77,546	71,655	65,587	(6,068)	-8.47%
4-209-000999-9125	Edinburg School VRA 2012C Interest	160,738	156,947	152,578	148,131	143,328	(4,803)	-3.24%
4-209-000999-9126	Landfill Dozer Capital Lease - Interest	4,150	0	0	0	0	0	0.00%

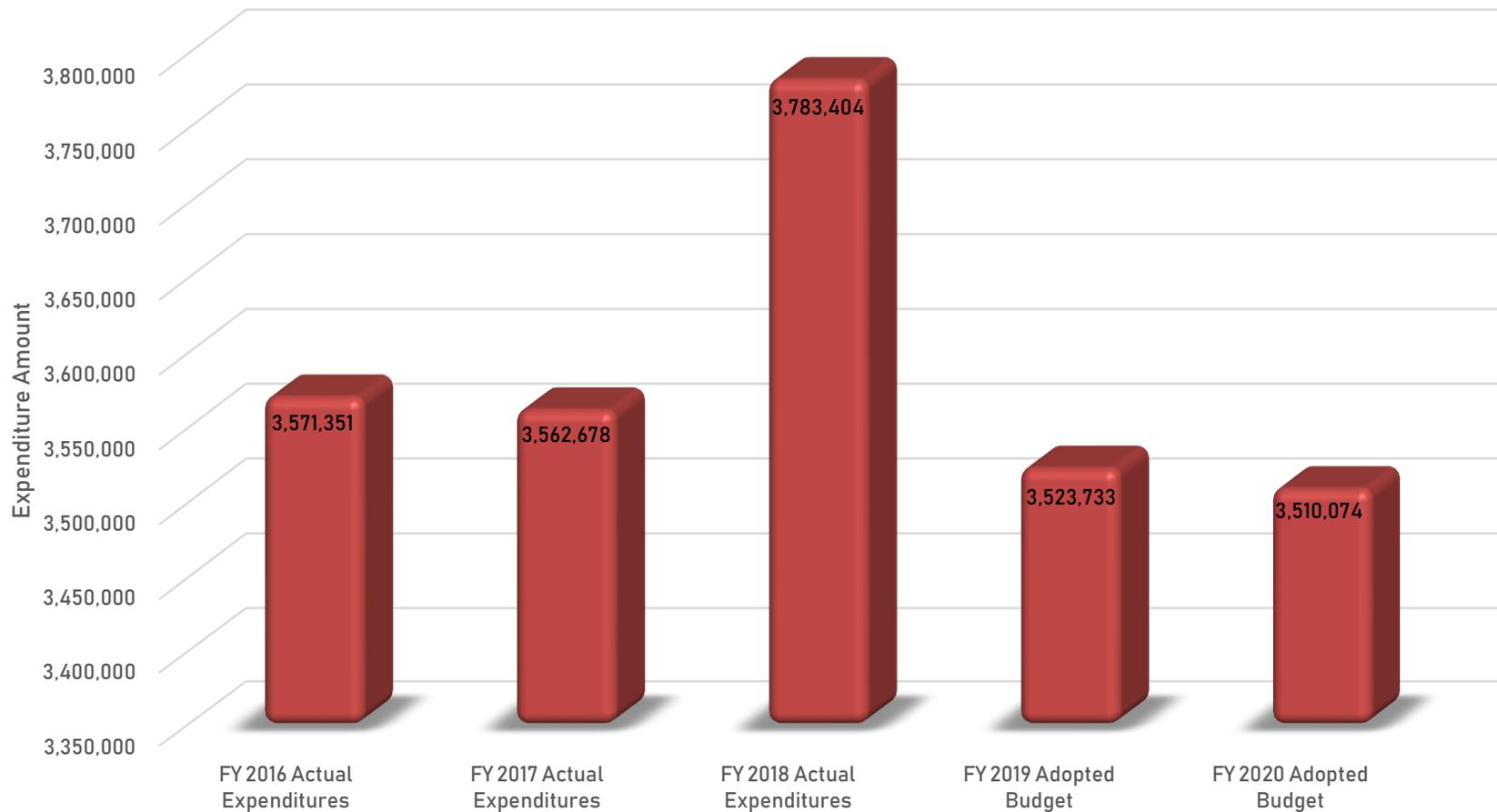
COUNTY DEBT SERVICE, CONTINUED

Account Number	Account Name	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-209-000999-9128	VRA 2018C - Sheriff's Office/ECC/Radio -Interest	0	0	0	0	661,250	661,250	0.00%
<b>TOTAL DEBT SERVICE - COUNTY:</b>		<b>2,426,309</b>	<b>2,364,899</b>	<b>2,361,896</b>	<b>2,361,624</b>	<b>3,023,631</b>	<b>662,007</b>	<b>28.03%</b>

## SCHOOLS DEBT SERVICE

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

Schools Debt Service



## Schools Debt Service Expenditures

Account Number	Account Name	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b>DEBT SERVICE - SCHOOLS (FUND 208):</b>								
<i>Principal</i>								
4-208-000999-9111	VA Lit Loan - PR Elementary Schools	314,500	314,500	314,500	314,500	314,500	0	0.00%
4-208-000999-9112	HS Gyms - PR Series 2002 VPSA	1,375,000	1,450,550	1,525,000	1,605,000	1,690,000	85,000	5.30%
4-208-000999-9115	Series 2004(B) VPSA - PR High Schools	207,627	211,104	214,764	218,616	222,669	4,053	1.85%
4-208-000999-9116	QSAB - PR Energy Audit VRA 2010	480,000	480,000	480,000	480,000	480,000	0	0.00%
4-208-000999-9121	VA Lit Loan - Int Elementary Schools	56,610	47,175	37,740	28,306	18,870	(9,436)	-33.34%
4-208-000999-9122	VPSA Annual Administration Fees	1,100	5,550	1,100	1,100	1,100	0	0.00%
4-208-000999-9123	HS Gyms - Interest Series 2002 VPSA	640,943	568,905	493,043	413,228	331,205	(82,023)	-19.85%
4-208-000999-9125	Series 2004(B) VPSA - Int High Schools	100,772	90,095	79,235	68,184	56,931	(11,253)	-16.50%
4-208-000999-9126	QSAB - Int Energy Audit VRA2010	394,799	394,799	394,799	394,799	394,799	0	0.00%
4-208-000999-9127	Captial Lease - Buses - Principal	0	0	233,791	0	0	0	0.00%
4-208-000999-9128	Captial Lease - Buses - Interest	0	0	9,432	0	0	0	0.00%
<b>TOTAL DEBT SERVICE - SCHOOLS:</b>		<b>3,571,351</b>	<b>3,562,678</b>	<b>3,783,404</b>	<b>3,523,733</b>	<b>3,510,074</b>	<b>-13,659</b>	<b>-0.39%</b>

**LANDFILL FUND REVENUES**

Account Name	FY 2016 Actual Revenues	FY 2017 Actual Revenues	FY 2018 Actual Revenues	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b>LANDFILL FUND REVENUES:</b>							
<b>Charges for Services:</b>							
Solid Waste Collection Charges	1,267,397	1,367,161	1,387,602	1,382,000	1,382,000	0	0.00%
<b>Total Charges for Services</b>	<b>1,267,397</b>	<b>1,367,161</b>	<b>1,387,602</b>	<b>1,382,000</b>	<b>1,382,000</b>	<b>0</b>	<b>0.00%</b>
<b>Other Financing Sources:</b>							
Capital Lease Financing Proceeds	0	0	0	0	370,000	370,000	0.00%
Transfer from General Fund	4,000,543	1,187,520	792,065	1,106,281	1,126,233	19,952	1.80%
<b>Total Other Financing Sources</b>	<b>4,000,543</b>	<b>1,187,520</b>	<b>792,065</b>	<b>1,106,281</b>	<b>1,496,233</b>	<b>19,952</b>	<b>1.80%</b>
<b>TOTAL LANDFILL FUND REVENUES:</b>	<b>5,267,940</b>	<b>2,554,681</b>	<b>2,179,666</b>	<b>2,488,281</b>	<b>2,878,233</b>	<b>389,952</b>	<b>15.67%</b>

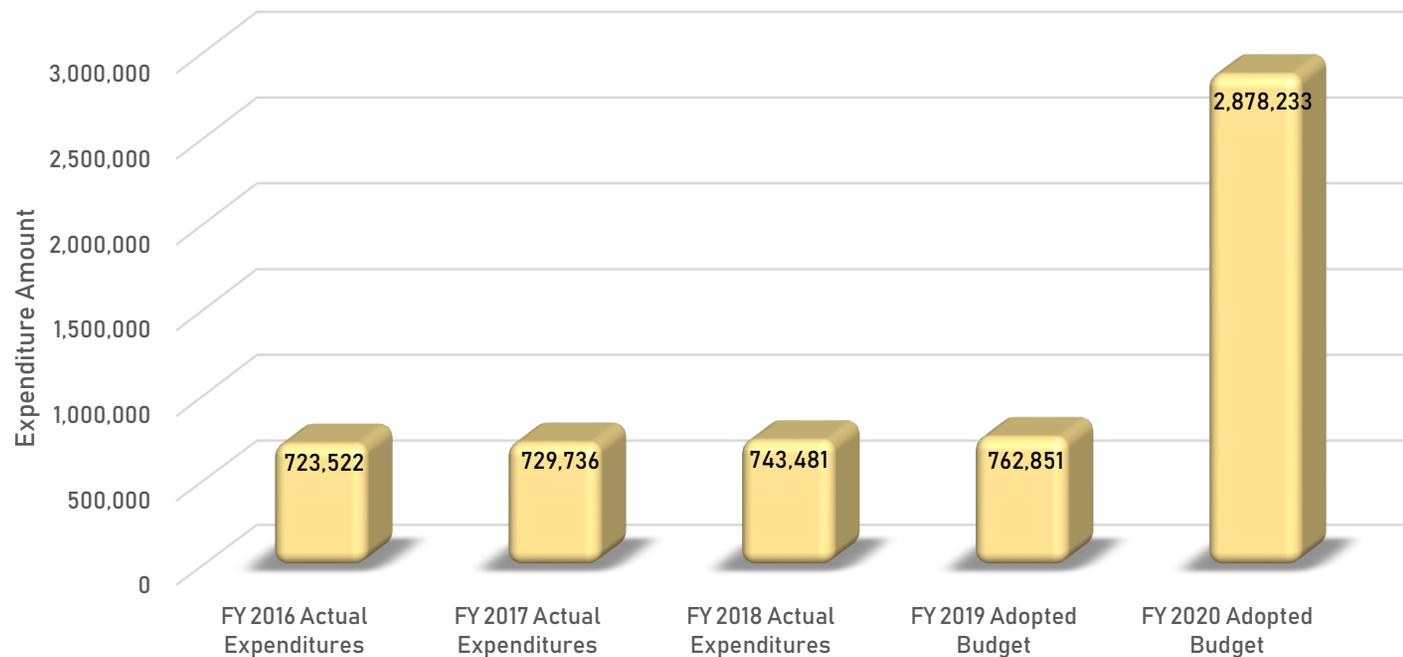
**LANDFILL FUND EXPENDITURE SUMMARY**

	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Solid Waste Management:</i>							
Refuse Collection & Disposal	723,522	729,736	743,481	762,851	2,878,233	2,115,382	277.30%
Refuse Disposal	1,411,569	1,345,359	1,356,487	1,725,430	0	(1,725,430)	-100.00%
<b>TOTAL LANDFILL FUND EXPENDITURES:</b>	<b>2,135,091</b>	<b>2,075,095</b>	<b>2,099,968</b>	<b>2,488,281</b>	<b>2,878,233</b>	<b>389,952</b>	<b>15.67%</b>

## REFUSE COLLECTION & DISPOSAL

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

Refuse Collection and Disposal



**Refuse Collection and Disposal Expenditures**

Account Number	Account Name	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b>REFUSE COLLECTION &amp; DISPOSAL (42300):</b>								
<i>Salaries &amp; Wages:</i>								
4-503-42300-1100	Salaries & Wages – Regular	223,585	257,992	195,132	216,440	660,546	444,106	205.19%
4-503-42300-1200	Salaries & Wages – Overtime	2,255	2,999	2,915	7,754	15,528	7,774	100.26%
4-503-42300-1300	Salaries & Wages – Part-Time	156,897	160,821	172,831	182,476	186,149	3,673	2.01%
4-503-42300-1700	Stipend for Services	0	0	1,500	2,250	2,250	0	0.00%
<i>Employee Benefits:</i>								
4-503-42300-2100	FICA/Medicare – Employer	27,975	31,182	28,045	31,110	66,132	35,022	112.57%
4-503-42300-2210	Virginia Retirement System	14,717	(16,359)	15,388	21,007	61,893	40,886	194.63%
4-503-42300-2215	Hybrid STD/LTD Premium	0	0	0	0	700	700	0.00%
4-503-42300-2310	Hospitalization Insurance	56,495	51,321	53,004	51,035	152,300	101,265	198.42%
4-503-42300-2400	Group Life Insurance	1,042	1,147	29	889	3,450	2,561	288.08%
4-503-42300-2500	VRS Health insurance Credit	282	287	263	281	900	619	220.28%
4-503-42300-2600	Unemployment Insurance	915	427	625	427	1,100	673	157.61%
4-503-42300-2700	Workers' Compensation Insurance	16,909	21,994	16,782	21,994	41,000	19,006	86.41%
4-503-42300-2800	OPEB Adjustment	0	0	0	0	0	0	0.00%
4-503-42300-2900	Accrued Annual Sick Leave	0	4,874	6,159	0	0	0	0.00%
<i>Contractual Services:</i>								
4-503-42300-3110	Professional Health Services	1,055	1,286	4,137	1,300	1,300	0	0.00%
4-503-42300-3140	Professional Services (Containers)	3,381	3,461	3,742	3,666	84,100	80,434	2194.05%

REFUSE COLLECTION AND DISPOSAL, CONTINUED

Account Number	Account Name	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-503-42300-3165	Contractual Services (Compactor)	75,665	65,672	78,269	63,227	54,800	(8,427)	-13.33%
4-503-42300-3180	Professional Services- Engineering	0	0	0	0	400,000	400,000	0.00%
4-503-42300-3310	Repairs and Maintenance	21,592	21,947	11,177	15,000	50,000	35,000	233.33%
4-503-42300-3320	Maintenance & Service Contracts	0	0	0	0	9,825	9,825	0.00%
4-503-42300-3500	Printing and Binding	305	4,688	0	500	2,500	2,000	400.00%
4-503-42300-3600	Advertising	0	0	0	1,000	2,000	1,000	100.00%
<i>Other Charges:</i>								
4-503-42300-5110	Electrical Services	6,528	5,893	6,847	6,000	23,500	17,500	291.67%
4-503-42300-5120	Heating Services	0	0	0	0	6,500	6,500	0.00%
4-503-42300-5130	Water & Sewer	0	0	0	0	2,250	2,250	0.00%
4-503-42300-5210	Postal Services	0	0	0	0	900	900	0.00%
4-503-42300-5230	Telecommunications	0	0	0	0	8,500	8,500	0.00%
4-503-42300-5305	Auto Insurance	8,010	10,114	9,633	8,669	10,700	2,031	23.43%
4-503-42300-5309	Contractors Equipment Insurance	13	14	0	13	3,113	3,100	23846.15%
4-503-42300-5410	Lease/Purchase Equipment	1,800	2,100	2,400	2,100	12,100	10,000	476.19%
4-503-42300-5530	Food & Lodging	0	0	0	0	150	150	0.00%
4-503-42300-5540	Convention Training & Education	0	0	0	0	1,600	1,600	0.00%
4-503-42300-5810	Dues & Association Memberships	0	0	0	0	190	190	0.00%
4-503-42300-5853	DEQ Permits	0	0	0	0	20,000	20,000	0.00%
4-503-42300-5870	Hazardous Material Collection	4,127	10,394	9,378	8,000	8,000	0	0.00%

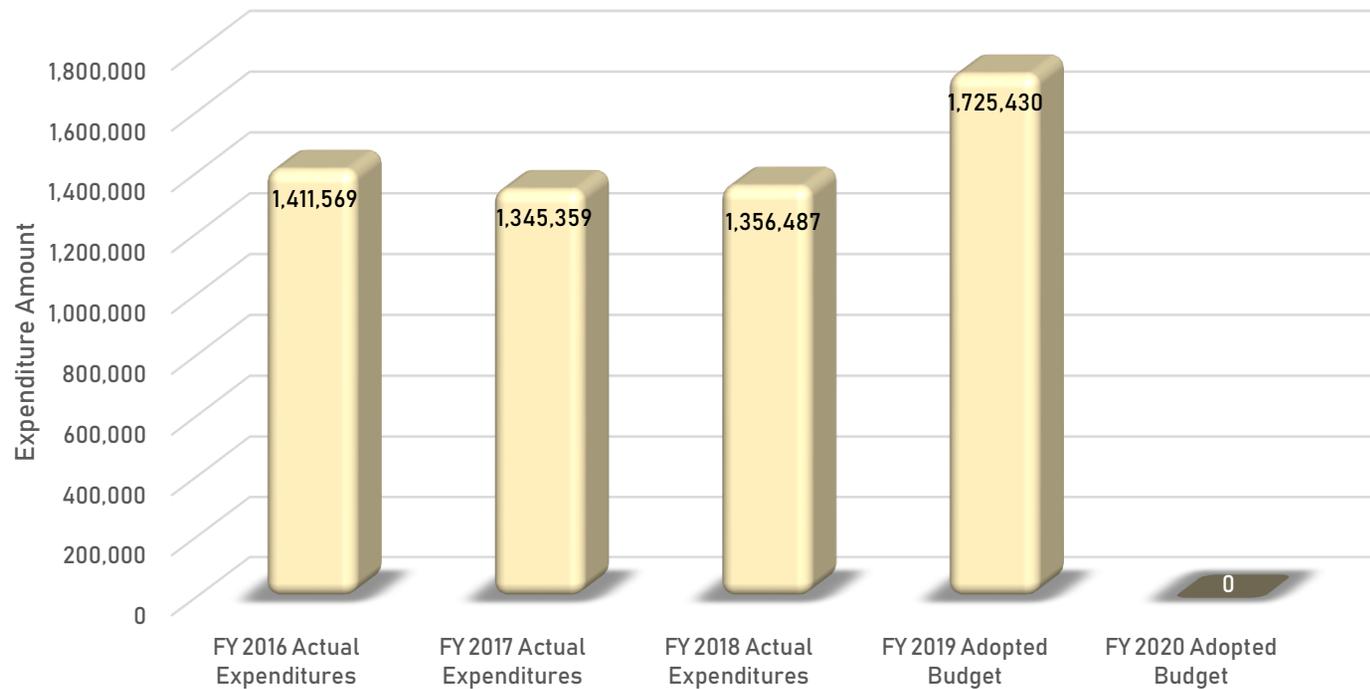
REFUSE COLLECTION AND DISPOSAL, CONTINUED

Account Number	Account Name	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Materials and Supplies:</i>								
4-503-42300-6001	Office Supplies	0	0	0	0	3,000	3,000	0.00%
4-503-42300-6003	Agricultural Supplies	0	0	0	0	2,700	2,700	0.00%
4-503-42300-6005	Laundry/Housekeeping Supplies	259	291	79	527	1,900	1,373	260.53%
4-503-42300-6007	Repairs & Maintenance Supplies	5,449	4,761	3,242	11,596	15,000	3,404	29.35%
4-503-42300-6008	Vehicles Supplies (Gas)	36,753	34,097	46,252	49,770	129,770	80,000	160.74%
4-503-42300-6009	Auto Repairs & Maintenance	39,776	42,164	55,670	32,920	96,000	63,080	191.62%
4-503-42300-6011	Uniforms & Wearing Apparel	0	0	0	0	15,000	15,000	0.00%
4-503-42300-6014	Operating Supplies	0	0	0	0	65,000	65,000	0.00%
<i>Payment to Joint Operations</i>								
4-503-42300-7006	Regional Tire Shredder Payment	0	0	0	0	20,000	20,000	0.00%
<i>Capital Outlay:</i>								
4-503-42300-8101	Machinery & Equipment	8,676	750	10	0	0	0	0.00%
4-503-42300-8201	Machinery & Equipment	0	974	270	0	370,000	370,000	0.00%
4-503-42300-8213	Refuse Containers	9,061	4,446	19,700	22,900	26,000	3,100	13.54%
<i>Other Uses of Funds:</i>								
4-503-42300-9110	Debt Service-Principal	0	0	0	0	135,780	135,780	0.00%
4-503-42300-9112	Debt Service-Leachate Line-Principal	0	0	0	0	61,120	61,120	0.00%
4-503-42300-9120	Debt Service-Interest	0	0	0	0	15,547	15,547	0.00%
4-503-42300-9122	Debt Service-Leachate Line-Interest	0	0	0	0	27,440	27,440	0.00%
TOTAL REFUSE COLLECTION AND DISPOSAL:		723,522	729,736	743,481	762,851	2,878,233	2,115,382	277.30%
OPERATIONAL ONLY (LESS CAPITAL OUTLAY):		705,785	723,566	723,502	739,951	2,242,346	1,502,395	203.04%

## REFUSE DISPOSAL

The Refuse Disposal budget of the Landfill Fund provides for the costs incurred for the disposal of solid waste and recyclable materials at the Shenandoah County landfill. The landfill offers disposal options for several waste streams including household municipal, construction demolition debris, household hazardous waste, electronics, and numerous other recycling opportunities. Beginning in FY 2020, these expenditures will be combined with Collection Expenditures.

Refuse Disposal



Refuse Disposal Expenditures

Account Number	Account Name	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b>REFUSE DISPOSAL (42400):</b>								
<i>Salaries &amp; Wages:</i>								
4-503-42400-1100	Salaries & Wages – Regular	433,154	449,811	444,813	465,162	0	(465,162)	-100.00%
4-503-42400-1200	Salaries & Wages – Overtime	6,732	4,734	5,917	8,240	0	(8,240)	-100.00%
4-503-42400-1300	Salaries & Wages – Part- Time	8,565	14,426	5,786	14,573	0	(14,573)	-100.00%
<i>Employee Benefits:</i>								
4-503-42400-2100	FICA/Medicare - Employer	33,400	33,350	33,701	37,330	0	(37,330)	-100.00%
4-503-42400-2210	Virginia Retirement System	50,047	51,034	33,694	44,358	0	(44,358)	-100.00%
4-503-42400-2215	Hybrid STD/LTD Premium	626	696	1,381	0	0	0	0.00%
4-503-42400-2310	Hospitalization Insurance	83,026	81,088	101,060	121,528	0	(121,528)	-100.00%
4-503-42400-2400	Group Life Insurance	2,074	2,205	317	2,522	0	(2,522)	-100.00%
4-503-42400-2500	VRS Health Insurance Credit	562	552	577	605	0	(605)	-100.00%
4-503-42400-2600	Unemployment Insurance	460	282	326	600	0	(600)	-100.00%
4-503-42400-2700	Workers' Compensation Insurance	13,610	12,203	18,166	14,303	0	(14,303)	-100.00%
4-503-42400-2800	OPEB Adjustment	0	0	0	0	0	0	0.00%
4-503-42400-2810	Safety Apparel Allowance	1,050	1,050	1,050	1,275	0	(1,275)	-100.00%
4-503-42400-2900	Accrued Annual and Sick Leave	7,897	7,430	0	0	0	0	0.00%

REFUSE DISPOSAL, CONTINUED

Account Number	Account Name	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Contractual Services:</i>								
4-503-42400-3140	Professional Services	52,345	40,163	42,154	60,400	0	(60,400)	-100.00%
4-503-42400-3180	Professional Services- Engineering	231,953	238,545	255,537	340,000	0	(340,000)	-100.00%
4-503-42400-3310	Repairs & Maintenance	107,764	55,107	51,190	21,500	0	(21,500)	-100.00%
4-503-42400-3320	Maintenance & Service Contract	7,132	10,680	15,266	9,825	0	(9,825)	-100.00%
4-503-42400-3500	Printing	560	443	75	2,000	0	(2,000)	-100.00%
4-503-42400-3600	Advertising	241	560	0	1,000	0	(1,000)	-100.00%
<i>Other Charges:</i>								
4-503-42400-5110	Electrical Services	20,235	16,097	20,070	17,489	0	(17,489)	-100.00%
4-503-42400-5120	Heating Services	4,343	6,478	9,139	6,500	0	(6,500)	-100.00%
4-503-42400-5130	Water & Sewer	1,571	898	1,176	2,250	0	(2,250)	-100.00%
4-503-42400-5210	Postal Service	924	798	1,044	900	0	(900)	-100.00%
4-503-42400-5230	Telecommunications	9,198	8,213	8,451	8,500	0	(8,500)	-100.00%
4-503-42400-5309	Contractors Equipment Insurance	3,860	3,935	3,917	3,100	0	(3,100)	-100.00%
4-503-42400-5410	Rent/Lease Equipment	3,534	6,702	18,823	6,200	0	(6,200)	-100.00%
4-503-42400-5510	Travel Mileage	0	86	173	0	0	0	0.00%
4-503-42400-5530	Food & Lodging	155	12	858	150	0	(150)	-100.00%
4-503-42400-5540	Convention, Training, & Education	2,071	744	2,575	1,600	0	(1,600)	-100.00%
4-503-42400-5810	Dues & Association Membership	347	170	430	190	0	(190)	-100.00%
4-503-42400-5853	DEQ Permits	12,609	13,054	13,315	30,000	0	(30,000)	-100.00%

REFUSE DISPOSAL, CONTINUED

Account Number	Account Name	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Materials and Supplies:</i>								
4-503-42400-6001	Office Supplies	2,701	4,538	5,241	3,000	0	(3,000)	-100.00%
4-503-42400-6003	Agricultural Services	1,645	8,350	1,973	2,700	0	(2,700)	-100.00%
4-503-42400-6004	Medical & Lab Supplies	138	0	13	0	0	0	0.00%
4-503-42400-6005	Laundry/Housekeeping Services	2,570	1,232	1,478	1,362	0	(1,362)	-100.00%
4-503-42400-6007	Repairs & Maintenance Supplies	2,858	1,613	2,873	1,603	0	(1,603)	-100.00%
4-503-42400-6008	Vehicles Supplies (Gas)	61,288	67,407	75,426	80,000	0	(80,000)	-100.00%
4-503-42400-6009	Auto Repairs & Maintenance	63,765	64,840	61,401	55,640	0	(55,640)	-100.00%
4-503-42400-6011	Uniforms and Wearing Apparel	27,250	24,132	14,962	15,000	0	(15,000)	-100.00%
4-503-42400-6014	Operating Supplies	93,336	79,417	59,655	65,000	0	(65,000)	-100.00%
<i>Payment to Joint Operations:</i>								
4-503-42400-7006	Regional Tire Shredder Payment	23,128	19,954	27,165	20,000	0	(20,000)	-100.00%
<i>Capital Outlay:</i>								
4-503-42400-8101	Machinery & Equipment	9,264	9,500	3,702	0	0	0	0.00%
4-503-42400-8102	Furniture and Fixtures	0	0	0	0	0	0	0.00%
4-503-42400-8201	Machinery & Equipment	5,207	0	0	0	0	0	0.00%
4-503-42400-8207	EDP Equipment	0	0	0	0	0	0	0.00%
4-503-42400-8214	Site Improvements	18,374	2,825	0	0	0	0	0.00%
4-503-42400-8247	Gas Control & Collection System	0	0	155	0	0	0	100.00%

REFUSE DISPOSAL, CONTINUED

Account Number	Account Name	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Other Uses of Funds:</i>								
4-503-42400-9110	Debt Service-Principal	0	0	0	0	0	0	0.00%
4-503-42400-9112	Debt Service-Leachate Line-Principal	0	0	0	0	0	0	100.00%
4-503-42400-9120	Debt Service-Interest	0	0	11,461	259,024	0	(259,024)	-100.00%
4-503-42400-9122	Debt Service-Leachate Line-Interest	0	0	0	0	0	0	0.00%
<b>TOTAL REFUSE DISPOSAL:</b>		<b>1,411,569</b>	<b>1,345,359</b>	<b>1,356,487</b>	<b>1,725,430</b>	<b>0</b>	<b>-</b>	<b>-100.00%</b>
<b>OPERATIONAL ONLY (LESS CAPITAL OUTLAY):</b>		<b>1,378,724</b>	<b>1,333,029</b>	<b>1,341,169</b>	<b>1,466,406</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>

**NORTH FORK WASTEWATER TREATMENT PLANT REVENUES**

Account Name	FY 2016 Actual Revenues	FY 2017 Actual Revenues	FY 2018 Actual Revenues	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>NORTH FORK WASTEWATER FUND REVENUES:</u></b>							
<b><u>Charges for Services:</u></b>							
Septage Disposal Revenue	65,473	85,581	129,602	72,664	90,000	17,336	23.86%
Total Charges for Services	65,473	85,581	129,602	72,664	90,000	17,336	23.86%
<b><u>Other Financing Sources:</u></b>							
Transfer from General Fund	235,597	169,899	351,077	162,146	131,720	(30,426)	-18.76%
Total Other Financing Sources	235,597	169,899	351,077	162,146	131,720	(30,426)	-18.76%
<b>TOTAL NORTH FORK WASTEWATER FUND REVENUES:</b>	<b>301,070</b>	<b>255,481</b>	<b>480,679</b>	<b>234,810</b>	<b>221,720</b>	<b>(13,090)</b>	<b>-5.57%</b>

**NORTH FORK WASTEWATER TREATMENT PLANT SUMMARY**

	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>NORTH FORK WASTEWATER FUND EXPENDITURES:</u>							
North Fork Wastewater Treatment Plant	117,057	235,267	276,138	234,810	221,720	(13,090)	-5.57%
<b>TOTAL NORTH FORK WASTEWATER FUND EXPENDITURES:</b>	<b>117,057</b>	<b>235,267</b>	<b>276,138</b>	<b>234,810</b>	<b>221,720</b>	<b>(13,090)</b>	<b>-5.57%</b>

## NORTH FORK WASTEWATER TREATMENT PLANT

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

North Fork Wastewater Treatment Plant



## North Fork Wastewater Treatment Plant Expenditures

Account Number	Account Name	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b>NORTH FORK WASTEWATER TREATMENT PLANT (42700):</b>								
<i>Contractual Services:</i>								
4-501-42700-3310	Maintenance & Repairs	1,731	27,181	78,135	36,000	80,000	44,000	122.22%
4-501-42700-3320	Maintenance & Service Contracts	16,736	43,854	52,549	46,080	52,000	5,920	12.85%
4-501-42700-3500	Printing	0	0	144	0	0	0	0.00%
<i>Other Charges:</i>								
4-501-42700-5110	Electrical Service	22,274	48,320	39,051	38,000	38,000	0	0.00%
4-501-42700-5210	Postage	33	92	5	50	50	0	0.00%
4-501-42700-5230	Telecommunications	959	1,916	2,715	2,400	2,700	300	12.50%
4-501-42700-5853	DEQ Permits	4,307	4,307	3,721	3,721	3,720	(1)	-0.03%
<i>Materials and Supplies:</i>								
4-501-42700-6001	Office Supplies	0	121	246	0	250	250	0.00%
4-501-42700-6007	Repairs and Maintenance Supplies	0	24,158	15,151	0	15,000	15,000	0.00%
4-501-42700-6009	Repairs and Maintenance Supplies	12,304	0	0	0	0	0	0.00%
4-501-42700-6014	Operating Supplies	3,843	10,159	21,217	20,000	30,000	10,000	50.00%

REFUSE DISPOSAL, CONTINUED

Account Number	Account Name	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Capital Outlay:</i>								
4-501-42700-8102	Conversion to UV Disinfection	20,850	35,851	0	0	0	0	0.00%
4-501-42700-8999	Depreciation Expense	0	39,308	39,308	0	0	0	0.00%
<i>Other Uses of Funds:</i>								
4-501-95000-9114	Debt Service - Principal					0	0	0.00%
4-501-95000-9124	Debt Service - Interest	34,020	0	23,896	88,559	0	(88,559)	-100.00%
<b>TOTAL NORTH FORK WASTEWATER TREATMENT PLANT:</b>		<b>117,057</b>	<b>235,267</b>	<b>276,138</b>	<b>234,810</b>	<b>221,720</b>	<b>(13,090)</b>	<b>-5.57%</b>

## SCHOOL FUND REVENUES

Account Name	FY 2016 Actual Revenues	FY 2017 Actual Revenues	FY 2018 Actual Revenues	FY 2019 Adopted Budget	FY2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b>SCHOOL FUND (FUNDS 205 &amp; 207):</b>							
<b>Local Revenues:</b>							
Transfer from General Fund - Operational	25,245,581	25,144,582	25,773,197	27,773,197	29,989,710	2,216,513	7.37%
Transfer from General Fund- Technology	0	0	0	0	252,636	252,636	100.00%
Transfer from General Fund - Capital	0	863,304	1,012,749	2,500,000	1,000,000	-1,500,000	-28.82%
Local Grant Funding-Special Fund	0	0	0	0	1,041,406	1,041,406	100.00%
Other Local Revenues - Food Service	0	0	0	0	959,471	959,471	100.00%
Other Local Revenues	0	3,764,185	3,188,955	2,800,624	1,868,195	-932,429	-49.91%
<b>Total Local Revenues</b>	<b>25,245,581</b>	<b>29,772,071</b>	<b>29,974,901</b>	<b>33,073,821</b>	<b>35,111,418</b>	<b>2,037,597</b>	<b>5.17%</b>
<b>State Revenues:</b>							
Categorical Aid	32,103,275	33,115,229	35,100,300	36,565,379	37,023,773	458,394	1.24%
Categorical Aid - Food Service	0	0	0	0	55,000	55,000	100.00%
State Grant Funding-Special Fund	0	0	0	0	1,113,601	1,113,601	100.00%
<b>Total State Revenues</b>	<b>32,103,275</b>	<b>33,115,229</b>	<b>35,100,300</b>	<b>36,565,379</b>	<b>38,192,374</b>	<b>1,626,995</b>	<b>4.26%</b>
<b>Federal Revenues:</b>							
Categorical Aid	3,166,516	2,869,206	2,980,462	2,916,406	1,282,915	-1,633,491	-127.33%
Categorical Aid - Food Service	0	0	0	0	1,273,705	1,273,705	100.00%
Federal Grant Funding-Special Fund	0	0	0	0	1,631,171	1,631,171	100.00%
<b>Total Federal Revenues</b>	<b>3,166,516</b>	<b>2,869,206</b>	<b>2,980,462</b>	<b>2,916,406</b>	<b>4,187,791</b>	<b>1,271,385</b>	<b>30.36%</b>
<b>TOTAL SCHOOL FUND:</b>	<b>60,515,372</b>	<b>65,756,506</b>	<b>68,055,663</b>	<b>72,555,606</b>	<b>77,491,583</b>	<b>4,935,977</b>	<b>6.04%</b>

\*\* Data unavailable

For further information on the SCPS revenues, please visit [www.shenandoah.k12.va.us/departments/finance](http://www.shenandoah.k12.va.us/departments/finance).

**SCHOOL FUND EXPENDITURES**

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

**Shenandoah County Public Schools Expenditures**

Account Number	Account Name	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b>SCHOOL FUND (FUNDS 205 &amp; 207):</b>								
<i>Other Charges:</i>								
4-205-06100-0001	Operation of Public Schools	64,460,429	65,756,506	67,024,621	72,555,606	71,417,229	-1,138,377	-1.57%
4-205-06400-0001	Special Programs	0	0	0	0	3,786,178	3,786,178	0.00%
4-207-65100-9201	School Food Service	2,476,177	2,269,798	2,266,788	2,275,164	2,288,176	13,012	0.57%
<b>TOTAL SCHOOL FUND:</b>		<b>66,936,606</b>	<b>68,026,304</b>	<b>69,291,409</b>	<b>74,830,770</b>	<b>77,491,583</b>	<b>2,660,813</b>	<b>0.00%</b>

\*\* Data unavailable

## SOCIAL SERVICES FUND REVENUES

Account Name	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b>SOCIAL SERVICES FUND (FUNDS 140 &amp; 141):</b>							
<b>Local Revenues:</b>							
Transfer from General Fund - Operational	935,619	1,022,520	1,046,521	1,205,210	1,344,306	139,096	11.54%
Charges for Services	390,566	420,000	0	0	0	0	0.00%
Recovered Costs	136,032	0	0	0	0	0	0.00%
<b>Total Local Revenues</b>	<b>1,462,217</b>	<b>1,442,520</b>	<b>1,046,521</b>	<b>1,205,210</b>	<b>1,344,306</b>	<b>139,096</b>	<b>11.54%</b>
<b>State Revenues:</b>							
Categorical Aid	1,108,611	1,253,000	745,485	741,503	809,792	68,289	9.21%
<b>Total State Revenues</b>	<b>1,108,611</b>	<b>1,253,000</b>	<b>745,485</b>	<b>741,503</b>	<b>809,792</b>	<b>68,289</b>	<b>9.21%</b>
<b>Federal Revenues:</b>							
Categorical Aid	1,626,184	1,682,000	2,261,390	2,292,471	2,503,597	211,126	9.21%
<b>Total Federal Revenues</b>	<b>1,626,184</b>	<b>1,682,000</b>	<b>2,261,390</b>	<b>2,292,471</b>	<b>2,503,597</b>	<b>211,126</b>	<b>9.21%</b>
<b>TOTAL SOCIAL SERVICES FUND:</b>	<b>4,197,012</b>	<b>4,377,520</b>	<b>4,053,396</b>	<b>4,239,184</b>	<b>4,657,695</b>	<b>418,511</b>	<b>9.87%</b>

**SOCIAL SERVICES FUND EXPENDITURES**

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

**Social Services Expenditures**

Account Number	Account Name	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b>SOCIAL SERVICES FUND (FUNDS 140 and 141):</b>								
<i>Other Charges:</i>								
4-140-53100-0001	Social Services Operations	3,821,788	2,956,107	3,850,972	4,239,184	4,657,695	418,511	9.87%
4-141-53100-0001	Seven Bends Daycare Operations	394,229	6,920	0	0	0	0	0.00%
<b>TOTAL SOCIAL SERVICES FUND:</b>		<b>4,216,017</b>	<b>2,963,027</b>	<b>3,850,972</b>	<b>4,239,184</b>	<b>4,657,695</b>	<b>418,511</b>	<b>9.87%</b>

**CHILDREN'S SERVICES ACT (CSA) FUND REVENUES**

Account Name	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b>CHILDREN SERVICES ACT FUND (FUND 250):</b>							
<b>Local Revenues:</b>							
Transfer from General Fund - Operational	1,083,781	1,000,174	1,001,098	1,116,000	1,116,000	0	0.00%
<b>Total Local Revenues</b>	<b>1,083,781</b>	<b>1,000,174</b>	<b>1,001,098</b>	<b>1,116,000</b>	<b>1,116,000</b>	<b>0</b>	<b>0.00%</b>
<b>State Revenues:</b>							
Categorical Aid	1,599,154	1,741,400	1,741,400	2,269,922	2,620,125	350,203	15.43%
<b>Total State Revenues</b>	<b>1,599,154</b>	<b>1,741,400</b>	<b>1,741,400</b>	<b>2,269,922</b>	<b>2,620,125</b>	<b>350,203</b>	<b>15.43%</b>
<b>TOTAL CHILDREN'S SERVICES ACT FUND:</b>	<b>2,682,935</b>	<b>2,741,574</b>	<b>2,742,498</b>	<b>3,385,922</b>	<b>3,736,125</b>	<b>350,203</b>	<b>10.34%</b>

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

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

**Children's Services Act Expenditures**

Account Number	Account Name	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b>CHILDREN SERVICES ACT (FUND 250):</b>								
<i>Other Charges:</i>								
4-250-53600-9001	Children's Services Act	2,741,574	2,741,574	3,766,938	3,385,922	3,736,125	350,203	10.34%
<b>TOTAL CHILDREN SERVICES ACT FUND:</b>		<b>2,741,574</b>	<b>2,741,574</b>	<b>3,766,938</b>	<b>3,385,922</b>	<b>3,736,125</b>	<b>350,203</b>	<b>10.34%</b>

## STONEY CREEK SANITARY DISTRICT (SCSD) FUND REVENUES

Account Name	FY 2016 Actual Revenues	FY 2017 Actual Revenues	FY 2018 Actual Revenues	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>STONEY CREEK SANITARY DISTRICT REVENUES:</u></b>							
Water Revenues	469,664	445,853	448,284	425,000	450,000	25,000	5.88%
Sewer Revenues	709,710	615,206	623,551	660,617	660,000	(617)	-0.09%
Ad Valorum Taxes	525,614	495,194	497,404	520,000	520,000	0	0.00%
Connection Fees	0	12,190	64,000	35,000	60,000	25,000	71.43%
Penalties	0	0	3,871	0	0	0	0.00%
Interest	2,461	13,993	15,380	2,000	13,000	11,000	550.00%
Equipment and Labor Income	0	0	71,641	0	50,000	50,000	0.00%
Other Income and Reserves	7,537	61,575	23,583	12,500	126,347	113,847	910.78%
	<b>1,714,986</b>	<b>1,644,012</b>	<b>1,747,714</b>	<b>1,655,117</b>	<b>1,879,347</b>	<b>224,230</b>	<b>13.55%</b>
<b><u>STONEY CREEK SANITARY DISTRICT REVENUES:</u></b>							
	<b>1,714,986</b>	<b>1,644,012</b>	<b>1,747,714</b>	<b>1,655,117</b>	<b>1,879,347</b>	<b>224,230</b>	<b>13.55%</b>

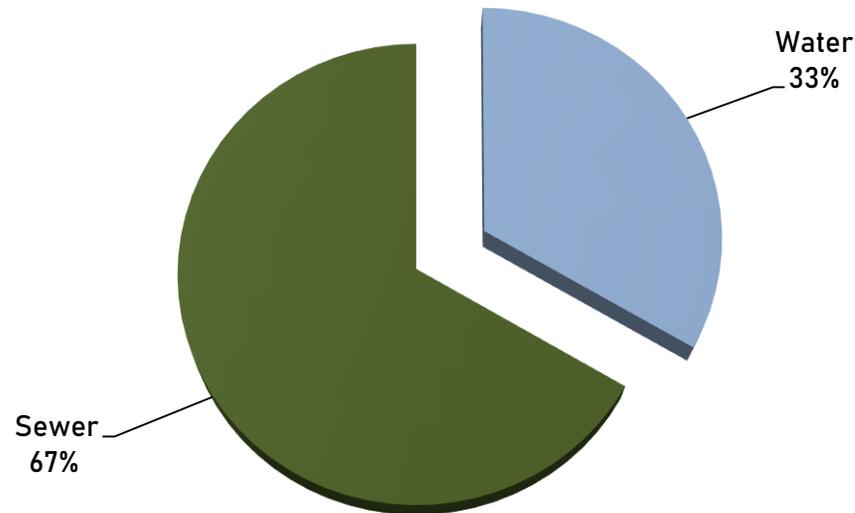
**STONEY CREEK SANITARY DISTRICT EXPENDITURE SUMMARY**

	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>STONEY CREEK SANITARY DISTRICT EXPENDITURES:</u></b>							
Stoney Creek Sanitary District - Water	585,635	533,505	518,813	530,840	627,264	96,424	18.16%
Stoney Creek Sanitary District - Sewer	1,191,354	827,855	814,387	1,124,277	1,252,084	127,807	11.37%
<b><u>STONEY CREEK SANITARY DISTRICT EXPENDITURES:</u></b>	<b><u>1,776,989</u></b>	<b><u>1,361,359</u></b>	<b><u>1,333,200</u></b>	<b><u>1,655,117</u></b>	<b><u>1,879,347</u></b>	<b><u>224,231</u></b>	<b><u>13.55%</u></b>

## STONEY CREEK SANITARY DISTRICT (SCSD) FUND

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

### Stoney Creek Sanitary District



**Stoney Creek Sanitary District (SCSD) Fund Expenditures**

Account Number	Account Name	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b>STONEY CREEK SANITARY DISTRICT (FUND 513):</b>								
<b>Stoney Creek Sanitary District - Water (42800-001):</b>								
<i>Salaries &amp; Wages:</i>								
4-513-42800-1100-001	Salaries & Wages – Regular- Water	204,744	233,222	225,289	233,067	253,365	20,298	8.71%
4-513-42800-1200-001	Salaries & Wages – Overtime- Water	51,455	1,535	3,628	2,101	4,000	1,899	90.37%
4-513-42800-1700-001	Stipend for Services - Water	7,600	0	0	7,600	0	(7,600)	-100.00%
<i>Employee Benefits:</i>								
4-513-42800-2100-001	FICA/Medicare - Employer - Water	19,464	17,154	17,063	18,572	19,688	1,117	6.01%
4-513-42800-2210-001	Virginia Retirement System - Water	25,820	28,042	9,386	22,747	23,740	993	4.36%
4-513-42800-2215-001	Hybrid STD/LTS Premium - Water	85	90	198	301	400	99	32.89%
4-513-42800-2310-001	Hospitalization Insurance - Water	47,554	48,306	53,905	58,893	54,600	(4,293)	-7.29%
4-513-42800-2400-001	Group Life Insurance - Water	1,186	1,205	57	1,177	1,250	73	6.20%
4-513-42800-2500-001	VRS Health Insurance Credit - Water	295	301	289	301	300	(1)	-0.33%
4-513-42800-2600-001	Unemployment Insurance - Water	281	141	120	160	200	40	25.00%

STONEY CREEK SANITARY DISTRICT, CONTINUED

Account Number	Account Name	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-513-42800-2700-001	Workers' Compensation Insurance - Water	7,422	5,968	0	6,500	6,500	0	0.00%
4-513-42800-2810-001	Safety Apparel Allowance - Water	510	270	270	270	270	0	0.00%
4-513-42800-2900-001	Accrued Annual & Sick Leave - Water	3,196	2,666	246	0	0	0	0.00%
4-513-42800-2999-001	OPEB Health Insurance ARC Adjust	1,539	0	0	0	0	0	0.00%
<i>Contractual Services:</i>								
4-513-42800-3110-001	Professional Health Services - Water	106	0	0	0	100	100	0.00%
4-513-42800-3120-001	Professional Services - Audit - Water	2,982	2,500	2,550	0	2,500	2,500	0.00%
4-513-42800-3140-001	Professional Services - Engineering - Water	0	0	0	0	1,400	1,400	0.00%
4-513-42800-3150-001	Legal Fees - Water	0	2,454	4,393	0	5,000	5,000	0.00%
4-513-42800-3167-001	Professional Services - Water	2,842	728	0	8,000	0	(8,000)	-100.00%
4-513-42800-3180-001	Contractual Services - Lab Fees - Water	2,648	2,863	7,529	0	6,000	6,000	0.00%
4-513-42800-3310-001	Repairs & Maintenance - Water	13,075	25,993	4,831	55,000	10,000	(45,000)	-81.82%
4-513-42800-3311-001	Maint. Elect. Pump Eq/Trt Eq. - Water	44,620	4,000	0	0	0	0	0.00%
4-513-42800-3312-001	Maint. Cust. Serv.- Supply Mains - Water	12,966	0	0	0	0	0	0.00%
4-513-42800-3313-001	Maintenance - Safety Equipment - Water	936	0	0	0	0	0	0.00%

## STONEY CREEK SANITARY DISTRICT, CONTINUED

Account Number	Account Name	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-513-42800-3315-001	Structures and Improvements - Water	3,185	41	165	0	0	0	0.00%
4-513-42800-3320-001	Maintenance and Service Contract - Water	4,786	18,992	45,234	0	45,000	45,000	0.00%
4-513-42800-3500-001	Printing & Binding - Water	1,281	1,129	1,051	1,200	1,200	0	0.00%
4-513-42800-3600-001	Advertising - Water	434	331	484	350	350	0	0.00%
<i>Other Charges:</i>								
4-513-42800-5110-001	Electrical Services - Water	29,041	27,565	26,753	29,500	29,500	0	0.00%
4-513-42800-5120-001	Heating Services - Water	954	1,366	705	2,200	2,200	0	0.00%
4-513-42800-5210-001	Postal Service - Water	1,659	458	1,721	500	800	300	60.00%
4-513-42800-5230-001	Telecommunications - Water	3,570	3,428	4,135	4,000	4,000	0	0.00%
4-513-42800-5308-001	General Liability Insurance - Water	9,980	10,386	15,182	10,500	15,000	4,500	42.86%
4-513-42800-5420-001	Rent - Water	3,842	3,842	3,842	4,000	4,000	0	0.00%
4-513-42800-5510-001	Mileage - Water	62	182	380	0	0	0	0.00%
4-513-42800-5520-001	Travel - Fares	0	58	0	0	0	0	0.00%
4-513-42800-5530-001	Food & Lodging - Water	1,827	1,623	1,204	2,000	2,000	0	0.00%
4-513-42800-5540-001	Convention, Training, & Education - Water	445	958	869	900	900	0	0.00%
4-513-42800-5810-001	Dues & Association Membership - Water	5,542	5,678	5,553	6,000	6,000	0	0.00%
4-513-42800-5897-001	Service Charge - Water	212	179	179	0	0	0	0.00%
<i>Materials and Supplies:</i>								
4-513-42800-6001-001	Office Supplies - Water	1,737	1,258	3,936	5,000	5,000	0	0.00%
4-513-42800-6007-001	Repairs & Maintenance - Water	2,277	21,891	25,548	20,000	30,000	10,000	50.00%
4-513-42800-6008-001	Vehicles Supplies (Gas) - Water	5,095	6,231	6,698	7,000	9,000	2,000	28.57%
4-513-42800-6009-001	Auto Repairs & Maintenance - Water	4,535	4,134	3,807	5,000	5,000	0	0.00%

STONEY CREEK SANITARY DISTRICT, CONTINUED

Account Number	Account Name	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-513-42800-6011-001	Uniforms - Water	6,500	4,195	3,439	4,500	4,500	0	0.00%
4-513-42800-6012-001	Subscriptions - Water	34	34	34	0	0	0	0.00%
4-513-42800-6013-001	Educational & Recreational Supplies - Water	511	0	0	0	0	0	0.00%
4-513-42800-6014-001	Operating Supplies - Water	8,564	10,020	8,003	10,000	10,000	0	0.00%
4-513-42800-6061-001	Equipment/Machinery Repairs/Maintenance - Water	2,525	1,238	1,389	3,500	3,500	0	0.00%
<i>Capital Outlay:</i>								
4-513-42800-8105-001	Motor Vehicle- Water	0	0	0	0	0	0	0.00%
4-513-42800-8212-001	Distribute/Collect Mains - Water	35,711	0	0	0	0	0	0.00%
4-513-42800-8216-001	Bldg/Structure Improvement - Water	0	219	0	0	0	0	0.00%
4-513-42800-8220-002	CIP - Pipelining - Section 10 - Sewer	0	0	0	0	60,000	60,000	0.00%
<i>Other Uses of Funds:</i>								
4-513-42800-9999-001	Depreciation Expense - Water	0	30,631	28,748	0	0	0	0.00%
<b>TOTAL STONEY CREEK SANITARY DISTRICT (WATER):</b>		<b>585,635</b>	<b>533,505</b>	<b>518,813</b>	<b>530,840</b>	<b>627,264</b>	<b>96,424</b>	<b>18.16%</b>
<u>Stoney Creek Sanitary District - Sewer (42800-002):</u>								
<i>Salaries &amp; Wages:</i>								
4-513-42800-1100-002	Salaries & Wages - Regular - Sewer	263,586	343,582	326,268	373,943	380,047	6,104	1.63%
4-513-42800-1200-002	Salaries & Wages - Overtime- Sewer	73,960	2,302	5,442	3,152	6,000	2,848	90.37%
4-513-42800-1700-002	Stipend for Services - Sewer	11,400	0	10,000	11,400	10,000	(1,400)	-12.28%
<i>Employee Benefits:</i>								
4-513-42800-2100-002	FICA/Medicare - Employer - Sewer	25,657	24,876	23,406	29,720	30,298	578	1.94%
4-513-42800-2210-002	Virginia Retirement System - Sewer	35,287	41,162	14,216	36,541	33,576	(2,965)	-8.11%

## STONEY CREEK SANITARY DISTRICT, CONTINUED

Account Number	Account Name	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-513-42800-2215-002	Hybrid STD/LTD Premium - Sewer	128	134	297	131	400	269	205.34%
4-513-42800-2310-002	Hospitalization Insurance - Sewer	64,577	70,228	81,547	88,339	82,000	(6,339)	-7.18%
4-513-42800-2400-002	Group Life Insurance - Sewer	1,615	1,762	54	1,765	1,900	135	7.65%
4-513-42800-2500-002	VRS Health Insurance Credit - Sewer	437	452	433	475	500	25	5.26%
4-513-42800-2600-002	Unemployment Insurance - Sewer	421	212	180	450	300	(150)	-33.33%
4-513-42800-2700-002	Workers' Compensation Insurance - Sewer	11,133	8,952	0	9,012	10,000	988	10.96%
4-513-42800-2810-002	Safety Apparel Allowance - Sewer	765	405	405	475	475	0	0.00%
4-513-42800-2900-002	Accrued Annual & Sick Leave - Sewer	4,793	0	369	0	0	0	0.00%
4-513-42800-2999-002	OPEB Health Insurance ARC Adjust	2,309	0	0	0	0	0	0.00%
<i>Contractual Services:</i>								
4-513-42800-3110-002	Professional Health Services - Sewer	159	0	0	75	0	(75)	-100.00%
4-513-42800-3120-002	Professional Services - Audit - Sewer	4,472	3,750	3,825	10,000	3,000	(7,000)	-70.00%
4-513-42800-3140-002	Professional Services - Engineering - Sewer	0	0	0	0	1,625	1,625	0.00%
4-513-42800-3150-002	Legal Fees - Sewer	0	3,681	6,589	0	3,500	3,500	0.00%
4-513-42800-3167-002	Professional Services - Sewer	4,263	1,117	0	0	0	0	0.00%
4-513-42800-3180-002	Lab Fees - Sewer	8,099	1,292	0	0	1,000	1,000	0.00%
4-513-42800-3310-002	Repairs & Maintenance - Sewer	1,976	13,585	29,196	40,000	40,000	0	0.00%
4-513-42800-3311-002	Maint. Elect. Pump Eq/Trt Eq. - Sewer	30,965	1,647	0	0	0	0	0.00%
4-513-42800-3312-002	Maint. Cust. Serv. - Supply Mains - Sewer	37,853	6,439	0	0	0	0	0.00%
4-513-42800-3313-002	Maintenance - Safety Equipment - Sewer	2,838	0	0	0	0	0	0.00%

## STONEY CREEK SANITARY DISTRICT, CONTINUED

Account Number	Account Name	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-513-42800-3314-002	Maintenance - Sludge Disposal - Sewer	28,307	540	3,501	0	0	0	0.00%
4-513-42800-3315-002	Structures and Improvements - Sewer	3,395	61	0	0	0	0	0.00%
4-513-42800-3320-002	Maintenance and Service Contract - Sewer	9,199	18,634	26,251	0	0	0	0.00%
4-513-42800-3500-002	Printing & Binding - Sewer	1,922	1,694	1,576	1,600	1,600	0	0.00%
4-513-42800-3600-002	Advertising - Sewer	391	273	323	500	500	0	0.00%
<i>Other Charges:</i>								
4-513-42800-5110-002	Electrical Services - Sewer	39,583	33,400	40,397	35,000	40,000	5,000	14.29%
4-513-42800-5120-002	Heating Services - Sewer	0	1,499	1,058	0	0	0	0.00%
4-513-42800-5210-002	Postal Service - Sewer	2,542	635	2,512	800	2,500	1,700	212.50%
4-513-42800-5230-002	Telecommunications - Sewer	6,286	6,914	7,930	7,000	8,000	1,000	14.29%
4-513-42800-5308-002	General Liability Insurance - Sewer	14,971	15,578	22,772	16,000	23,000	7,000	43.75%
4-513-42800-5420-002	Rent - Sewer	5,763	5,763	5,763	4,800	5,763	963	20.06%
4-513-42800-5510-002	Mileage - Sewer	93	408	1,419	0	0	0	0.00%
4-513-42800-5520-002	Fares - Sewer	0	87	0	0	0	0	0.00%
4-513-42800-5530-002	Food & Lodging - Sewer	3,152	2,454	1,656	3,500	3,500	0	0.00%
4-513-42800-5540-002	Convention, Training, & Education - Sewer	678	1,070	1,297	1,000	1,000	0	0.00%
4-513-42800-5810-002	Dues & Association Membership - Sewer	12,032	8,731	5,537	9,500	9,500	0	0.00%
4-513-42800-5897-002	Service Charge - Sewer	0	0	0	0	0	0	0.00%
<i>Materials and Supplies:</i>								
4-513-42800-6001-002	Office Supplies - Sewer	2,755	2,002	5,859	5,600	5,600	0	0.00%

## STONEY CREEK SANITARY DISTRICT, CONTINUED

Account Number	Account Name	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-513-42800-6007-002	Repairs & Maintenance - Sewer	4,668	31,183	26,373	30,000	40,000	10,000	33.33%
4-513-42800-6008-002	Vehicles Supplies (Gas) - Sewer	8,488	9,413	10,046	9,000	12,000	3,000	33.33%
4-513-42800-6009-002	Auto Repairs & Maintenance - Sewer	6,854	6,259	5,703	8,000	8,000	0	0.00%
4-513-42800-6011-002	Uniforms - Sewer	9,910	6,328	5,159	6,500	6,500	0	0.00%
4-513-42800-6012-002	Subscriptions - Sewer	51	51	51	0	0	0	0.00%
4-513-42800-6013-002	Educational & Recreational Supplies - Sewer	767	0	0	0	0	0	0.00%
4-513-42800-6014-002	Operating Supplies - Sewer	8,477	29,622	42,083	30,000	30,000	0	0.00%
4-513-42800-6061-002	Equipment/Machinery Repairs/Maintenance - Sewer	6,162	2,776	2,102	6,000	6,000	0	0.00%
<i>Capital Outlay:</i>								
4-513-42800-8101-002	CIP-UV Disinfection Station	0	0	0	0	200,000	200,000	0.00%
4-513-42800-8105-002	Motor Vehicle - Sewer	0	0	0	0	0	0	0.00%
4-513-42800-8212-002	Distribute/Collect Mains - Sewer	39,657	11,890	0	50,000	0	(50,000)	-100.00%
4-513-42800-8216-002	Maintenance Bldg/Structure Improvement	0	725	0	0	100,000	100,000	0.00%
4-513-42800-8217-002	CIP - Pipelining - Sewer	0	0	0	144,000	144,000	0	0.00%
<i>Other Uses of Funds:</i>								
4-513-42800-9100-002	Debt Payments - Principal	260,000	0	0	0	0	0	0.00%
4-513-42800-9110-002	VRA Bond Interest	9,250	1,500	0	0	0	0	0.00%
4-513-42800-9111-002	VRA Bond Fees	350	94	0	0	0	0	0.00%
4-513-42800-9999-002	Depreciation Expense - Sewer	118,958	102,692	92,791	0	0	0	0.00%
TOTAL STONEY CREEK SANITARY DISTRICT (SEWER):		1,191,354	827,855	814,387	974,277	1,252,084	277,807	28.51%
TOTAL STONEY CREEK SANITARY DISTRICT:		1,776,989	1,361,359	1,333,200	1,505,117	1,879,347	374,231	24.86%

County of Shenandoah, Virginia

**TOMS BROOK-MAURERTOWN SANITARY DISTRICT (TBMSD) REVENUES**

Account Name	FY 2016 Actual Revenues	FY 2017 Actual Revenues	FY 2018 Actual Revenues	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>TOMS BROOK-MAURERTOWN SANITARY DISTRICT REVENUES:</u></b>							
Water Revenues	238,677	237,669	232,775	205,000	238,000	33,000	16.10%
Sewer Revenues	416,994	391,359	391,771	298,920	398,000	99,080	33.15%
Ad Valorum Taxes	54,568	55,013	55,669	45,000	55,000	10,000	22.22%
Connection Fees	36,167	110,910	70,000	40,000	62,000	22,000	55.00%
Penalties	0	0	425	0	0	0	0.00%
Interest	3,322	7,868	13,185	1,000	3,000	2,000	200.00%
Other Income and Reserves	0	34,355	41,896	0	312,947	312,947	0.00%
<b>TOTAL TOMS BROOK-MAURERTOWN SANITARY DISTRICT REVENUES:</b>	<b>749,728</b>	<b>837,174</b>	<b>805,721</b>	<b>589,920</b>	<b>1,068,947</b>	<b>479,027</b>	<b>81.20%</b>

**TOMS BROOK-MAURERTOWN SANITARY DISTRICT**  
**EXPENDITURE SUMMARY**

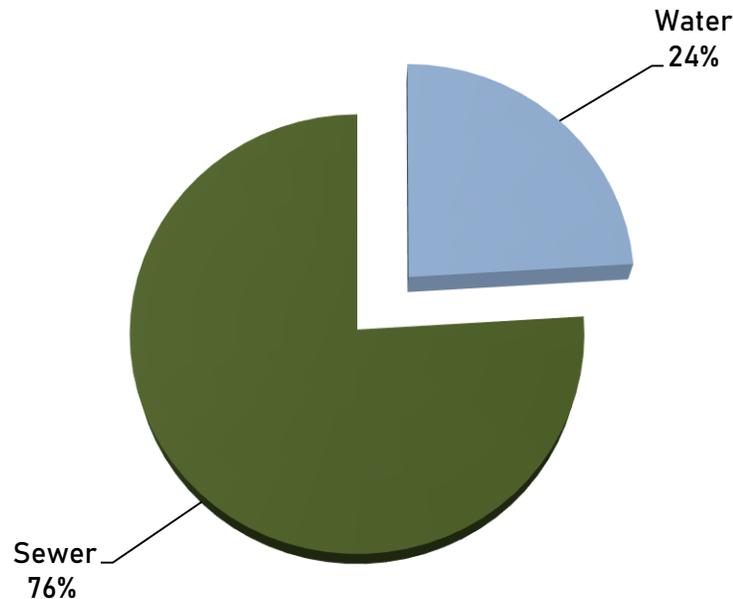
	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>TOMS BROOK-MAURERTOWN SANITARY DISTRICT EXPENDITURES:</u></b>							
Toms Brook Maurertown Sanitary District - Water	209,527	164,001	255,852	210,266	378,501	168,235	80.01%
Toms Brook Maurertown Sanitary District - Sewer	724,171	517,966	494,576	379,653	690,446	310,793	81.86%
<hr/>							
<b><u>TOMS BROOK-MAURERTOWN SANITARY DISTRICT EXPENDITURES:</u></b>	<b>933,698</b>	<b>681,967</b>	<b>750,428</b>	<b>589,920</b>	<b>1,068,947</b>	<b>479,027</b>	<b>81.20%</b>

### TOMS BROOK-MAURERTOWN SANITARY DISTRICT (TBMSD)

The Toms Brook-Maurertown Sanitary District (TBMSD) provides public water treatment and distribution and sewer collection and treatment services to the Toms Brook and Maurertown areas of Shenandoah County. The

Sanitary District is comprised of approximately 600 customers. The Sanitary District is governed by the Shenandoah County Board of Supervisors. Administrative, billing, and office support services are shared with the Stoney Creek Sanitary District.

#### Toms Brook-Maurertown Sanitary District



**Toms Brook-Maurertown Sanitary District Expenditures**

Account Number	Account Name	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b>TOMS BROOK MAURERTOWN SANITARY DISTRICT</b>								
<b>(FUND 514):</b>								
<b>Toms Brook Maurertown Sanitary District - Water</b>								
<b>(42900-001):</b>								
<i>Salaries &amp; Wages:</i>								
4-514-42900-1100-001	Salaries & Wages - Regular- Water	42,071	56,370	53,543	59,510	67,288	7,778	13.07%
4-514-42900-1200-001	Salaries & Wages - Overtime- Water	26,766	2,373	2,389	1,576	1,500	(76)	-4.82%
4-514-4900-1300-001	Salaries & Wages - Part-Time- Water	0	0	3,830	7,521	7,725	204	2.71%
<i>Employee Benefits:</i>								
4-514-42900-2100-001	FICA/Medicare - Employer - Water	4,959	4,297	4,405	5,248	5,853	605	11.52%
4-514-42900-2210-001	Virginia Retirement System - Water	6,324	6,886	2,168	5,724	6,305	581	10.15%
4-513-42800-2215-002	Hybrid STD/LTD Premium - Sewer	68	47	66	66	100	34	51.52%
4-514-42900-2310-001	Hospitalization Insurance - Water	10,267	7,158	9,053	8,938	13,200	4,262	47.68%
4-514-42900-2400-001	Group Life Insurance - Water	294	275	12	278	350	72	25.90%
4-513-42800-2500-002	VRS Health Insurance Credit - Sewer	72	69	70	70	75	5	7.14%
4-514-42900-2600-001	Unemployment Insurance - Water	81	39	34	55	60	5	9.09%
4-514-42900-2700-001	Worker's Compensation Insurance - Water	1,174	1,110	0	1,175	1,300	125	10.64%
4-514-42900-2810-001	Safety Apparel Allowance - Water	135	45	45	45	45	0	0.00%

TOMS BROOK-MAURERTOWN SANITARY DISTRICT, CONTINUED

Account Number	Account Name	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-514-42900-2999-001	OPEB Health Insurance ARC Adjust	292	0	0	0	0	0	0.00%
<i>Contractual Services:</i>								
4-514-42900-3110-001	Professional Health Services - Water	21	0	811	0	150	150	-100.00%
4-514-42900-3120-001	Professional Services - Audit - Water	2,211	1,875	1,913	0	1,900	1,900	0.00%
4-514-42900-3140-001	Professional Services - Engineering - Water	824	816	0	0	2,700	2,700	0.00%
4-514-42900-3150-001	Professional Services - Water	2,105	232	2,369	8,000	290	(7,710)	-96.38%
4-514-42900-3180-001	Lab Testing - Water	2,138	2,798	4,605	0	3,000	3,000	0.00%
4-514-42900-3310-001	Repairs & Maintenance - Water	9,780	19,474	30,914	30,000	38,000	8,000	26.67%
4-514-42900-3311-001	Maint. Elect. Pump Eq/Trt Eq. - Water	10,388	957	0	0	0	0	0.00%
4-514-42900-3312-001	Maint. Cust. Serv.- Supply Mains - Water	8,604	0	0	0	0	0	0.00%
4-514-42900-3313-001	Maintenance - Safety Equipment - Water	304	14	0	0	0	0	0.00%
4-514-42900-3315-001	Structures and Improvements - Water	1,325	31	0	0	0	0	0.00%
4-514-42900-3320-001	Maintenance and Service Contract - Water	2,789	6,555	21,772	0	22,000	22,000	0.00%
4-514-42900-3500-001	Printing & Binding - Water	1,243	1,151	1,133	1,200	1,200	0	0.00%
4-514-42900-3600-001	Advertising - Water	280	0	268	200	300	100	50.00%
<i>Other Charges:</i>								
4-514-42900-5110-001	Electrical Services - Water	14,308	12,974	11,125	13,500	13,500	0	0.00%
4-514-42900-5210-001	Postal Service - Water	1,040	1,135	1,121	1,500	1,500	0	0.00%
4-514-42900-5230-001	Telecommunications - Water	2,580	1,777	1,695	1,500	1,700	200	13.33%
4-514-42900-5308-001	General Liability Insurance - Water	2,491	2,574	3,732	2,600	3,500	900	0.00%
4-514-42900-5420-001	Rent - Water	1,921	1,921	1,921	1,920	1,920	0	0.00%
4-514-42900-5510-001	Mileage	0	42	0	0	0	0	0.00%

## TOMS BROOK-MAURERTOWN SANITARY DISTRICT, CONTINUED

Account Number	Account Name	FY 2016 Actual Expenditure s	FY 2017 Actual Expenditure s	FY 2018 Actual Expenditure s	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-514-42900-5530-001	Food & Lodging - Water	93	173	393	300	300	0	0.00%
4-514-42900-5540-001	Convention, Training, & Education - Water	40	199	273	300	300	0	0.00%
4-514-42900-5810-001	Dues & Association Membership - Water	2,057	2,101	1,888	2,200	2,200	0	0.00%
<i>Materials and Supplies:</i>								
4-514-42900-6001-001	Office Supplies - Water	1,135	518	1,876	2,500	2,500	0	0.00%
4-514-42900-6007-001	Repairs & Maintenance - Tools and Shop - Water	147	9,672	21,561	10,000	18,000	8,000	0.00%
4-514-42900-6008-001	Vehicles Supplies (Gas) - Water	615	446	832	600	1,000	400	100.00%
4-514-42900-6009-001	Auto Repairs & Maintenance - Water	329	115	234	500	500	0	200.00%
4-514-42900-6011-001	Uniforms - Water	1,666	1,187	1,144	1,200	1,200	0	0.00%
4-514-42900-6012-001	Subscriptions - Water	17	17	17	0	0	0	0.00%
4-514-42900-6013-001	Educational & Recreational Supplies - Water	225	0	0	0	0	0	0.00%
4-514-42900-6014-001	Operating Supplies - Water	3,267	4,001	4,167	4,000	4,000	0	0.00%
4-514-42900-6061-001	Equipment/Machinery Repairs/Maintenance - Water	63	0	14	600	600	0	0.00%
4-514-42900-6065-001	First Bank - RDA Bond Payment - Water	16,668	0	0	0	37,440	37,440	0.00%
<i>Capital Outlay:</i>								
4-514-42900-8101-001	CIP-Membrane Filter Replacement-Water	0	0	0	0	65,000	65,000	0.00%
4-514-42900-8202-001	CIP-Upgrade Well 1-Water	0	0	0	0	50,000	50,000	0.00%
<i>Other Uses of Funds:</i>								
4-514-42900-9100-001	Debt Payments - Principal	0	0	0	23,729	0	(23,729)	-100.00%
4-514-42900-9110-001	Rural Development Loan Interest	0	15,714	14,714	13,711	0	(13,711)	0.00%
4-514-42900-9999-001	Depreciation Expense	0	51,525	49,747	0	0	0	0.00%
TOTAL TBMSD - WATER:		209,527	164,001	255,852	210,266	378,501	168,235	80.01%

## TOMS BROOK-MAURERTOWN SANITARY DISTRICT, CONTINUED

Account Number	Account Name	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b>Toms Brook Maurertown Sanitary District - Sewer (42900-002):</b>								
<i>Salaries &amp; Wages:</i>								
4-514-42900-1100-002	Salaries & Wages - Regular - Sewer	98,109	131,661	124,933	155,853	157,006	1,153	0.74%
4-514-42900-1200-002	Salaries & Wages - Overtime- Sewer	62,421	5,862	5,077	3,677	3,500	(177)	-4.81%
4-514-42900-1300-002	Salaries & Wages - Part-Time- Sewer	0	0	8,914	17,548	18,025	477	2.72%
<i>Employee Benefits:</i>								
4-514-42900-2100-002	FICA/Medicare - Employer - Sewer	11,570	10,038	10,211	13,547	13,658	111	0.82%
4-514-42900-2210-002	Virginia Retirement System - Sewer	16,036	16,015	5,063	14,948	14,711	(237)	-1.59%
4-514-42900-2215-002	Hybrid STD/LTD Premium - Sewer	158	109	153	125	125	0	0.00%
4-514-42900-2310-002	Hospitalization Insurance - Sewer	23,956	16,728	20,144	20,855	31,000	10,145	48.65%
4-514-42900-2400-002	Group Life Insurance - Sewer	686	639	27	648	816	168	25.93%
4-513-42900-2500-002	VRS Health Insurance Credit - Sewer	169	160	162	172	175	3	1.74%
4-514-42900-2600-002	Unemployment Insurance - Sewer	188	91	80	125	125	0	0.00%
4-514-42900-2700-002	Worker's Compensation Insurance - Sewer	2,740	2,589	0	2,800	3,100	300	10.71%
4-514-42900-2810-002	Safety Apparel Allowance - Sewer	315	105	105	105	105	0	0.00%
4-514-42900-2999-002	OPEB Health Insurance ARC Adjust	432	0	0	0	0	0	0.00%
<i>Contractual Services:</i>								
4-514-42900-3110-002	Professional Health Services - Sewer	49	0	865	0	100	100	0.00%
4-514-42900-3120-002	Professional Services - Audit - Sewer	5,158	4,375	4,463	0	4,400	4,400	0.00%
4-514-42900-3140-002	Professional Services - Engineering - Sewer	940	0	0	0	3,000	3,000	0.00%
4-514-42900-3150-002	Professional Services - Sewer	0	1,905	5,528	0	2,500	2,500	0.00%
4-514-42900-3167-002	Professional Services - Sewer	4,912	541	0	15,000	0	(15,000)	-100.00%
4-514-42900-3180-002	Lab Testing - Sewer	6,744	6,380	5,590	0	5,000	5,000	0.00%
4-514-42900-3310-002	Repairs & Maintenance - Sewer	1,108	39,297	47,243	48,000	64,000	16,000	33.33%

TOMS BROOK-MAURERTOWN SANITARY DISTRICT, CONTINUED

Account Number	Account Name	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-514-42900-3311-002	Maint. Elect. Pump Eq/Trt Eq. - Sewer	26,080	5,923	1,288	0	0	0	0.00%
4-514-42900-3312-002	Maint. Cust. Serv.- Supply Mains - Sewer	1,541	0	0	0	0	0	0.00%
4-514-42900-3313-002	Maintenance - Safety Equipment - Sewer	810	33	0	0	0	0	0.00%
4-514-42900-3314-002	Maintenance - Sludge Disposal - Sewer	18,168	936	10,431	0	0	0	0.00%
4-514-42900-3315-002	Structures and Improvements - Sewer	3,010	71	0	0	0	0	0.00%
4-514-42900-3320-002	Maintenance and Service Contract - Sewer	6,462	10,011	10,760	0	11,000	11,000	0.00%
4-514-42900-3500-002	Printing & Binding - Sewer	2,901	2,685	2,645	2,800	2,800	0	0.00%
4-514-42900-3600-002	Advertising - Sewer	249	0	190	150	1,000	850	566.67%
<i>Other Charges:</i>								
4-514-42900-5110-002	Electrical Services - Sewer	31,082	28,629	30,363	30,000	30,000	0	0.00%
4-514-42900-5210-002	Postal Service - Sewer	2,459	2,655	2,616	3,000	3,000	0	0.00%
4-514-42900-5230-002	Telecommunications - Sewer	3,495	6,690	6,853	5,000	7,000	2,000	40.00%
4-514-42900-5308-002	General Liability Insurance - Sewer	5,811	6,006	8,709	6,000	9,000	3,000	50.00%
4-514-42900-5420-002	Rent - Sewer	4,482	4,482	4,482	4,500	4,500	0	0.00%
4-514-42900-5510-002	Mileage- Sewer	0	122	81	0	0	0	0.00%
4-514-42900-5530-002	Food & Lodging - Sewer	216	294	779	500	1,000	500	0.00%
4-514-42900-5540-002	Convention, Training, & Education - Sewer	92	1,472	955	1,200	1,200	0	0.00%
4-514-42900-5810-002	Dues & Association Membership - Sewer	3,905	3,151	4,171	3,500	4,000	500	14.29%

TOMS BROOK-MAURERTOWN SANITARY DISTRICT, CONTINUED

Account Number	Account Name	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Adopted Budget	FY 2020 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Materials and Supplies:</i>								
4-514-42900-6001-002	Office Supplies - Sewer	2,348	1,194	4,345	5,000	5,000	0	0.00%
4-514-42900-6007-002	Repairs & Maintenance - Sewer	358	12,140	12,108	10,000	20,000	10,000	100.00%
4-514-42900-6008-002	Vehicles Supplies (Gas) - Sewer	1,466	1,039	1,876	1,500	2,500	1,000	66.67%
4-514-42900-6009-002	Auto Repairs & Maintenance - Sewer	904	529	469	1,000	1,000	0	0.00%
4-514-42900-6011-002	Uniforms - Sewer	3,886	2,714	2,646	3,000	3,000	0	0.00%
4-514-42900-6012-002	Subscriptions - Sewer	40	97	40	0	0	0	0.00%
4-514-42900-6013-002	Educational & Recreational Supplies - Sewer	291	0	0	0	0	0	0.00%
4-514-42900-6014-002	Operating Supplies - Sewer	9,233	8,825	16,789	8,000	12,000	4,000	50.00%
4-514-42900-6061-002	Equipment/Machinery Repairs/Maintenance - Sewer	148	721	62	1,100	1,100	0	0.00%
<i>Capital Outlay:</i>								
4-514-42900-8201-001	CIP-Rehabilitate Pump Station 1-Water	0	0	0	0	250,000	250,000	0.00%
4-514-42900-8212-002	SCADA Upgrade-Phase II	0	54,664	4,551	0	0	0	0.00%
4-514-42900-8213-002	Pump Station 3 Replacement	215,000	9,662	0	0	0	0	0.00%
4-514-42900-8214-002	Septage Facility Decommissioning	15,000	0	0	0	0	0	0.00%
4-514-42900-8215-002	Pump Station 3 Replacement	0	(9,662)	3,300	0	0	0	0.00%
<i>Other Uses of Funds:</i>								
4-514-42900-9998-002	Reserve for Contingencies	0	0	0	0	0	0	0.00%
4-514-42900-9999-002	Depreciation Expense - Sewer	129,043	126,388	125,512	0	0	0	0.00%
TOTAL TBMSD - SEWER:		724,171	517,966	494,576	379,653	690,446	310,793	81.86%
TOTAL TOMS BROOK MAURERTOWN SANITARY DISTRICT:		933,698	681,967	750,428	589,920	1,068,947	479,027	81.20%

# County of Shenandoah

BOARD OF SUPERVISORS  
DISTRICT 1 - DICK NEESE  
DISTRICT 2 - STEVE BAKER  
DISTRICT 3 - RICHARD WALKER  
DISTRICT 4 - KARL ROULSTON  
DISTRICT 5 - DENNIS MORRIS  
DISTRICT 6 - CONRAD HELSLEY

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

OFFICE OF COUNTY ADMINISTRATION

EVAN L. VASS  
COUNTY ADMINISTRATOR



Tel: 540.459.6165 Fax: 540.459.6168  
www.shenandoahcountyva.us

## RESOLUTION APPROVING AD VALOREM TAXES FOR THE TAX YEAR 2019 FOR THE STONEY CREEK SANITARY DISTRICT

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

NOW, THEREFORE, BE IT RESOLVED, that the ad valorem tax to be levied on taxable property within Stoney Creek Sanitary District for calendar year 2019 shall be as follows:

Real Estate .....	\$0.17 per \$100 Assessed Valuation
Personal Property .....	\$0.00 per \$100 Assessed Valuation

\*\*\*\*\*

Adopted: April 16, 2019

ATTEST: \_\_\_\_\_  
Clerk of the Board

  
\_\_\_\_\_  
Chairman, Board of Supervisors

# County of Shenandoah

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## FISCAL YEAR 2020 RESOLUTION APPROVING BUDGET AND APPROPRIATING FUNDS FOR STONEY CREEK SANITARY DISTRICT

**WHEREAS**, the Board of Supervisors, serving in its capacity as the governing body of the Stoney Creek Sanitary District, has developed an annual fiscal plan (annual budget), for said District, for the fiscal year beginning July 1, 2019 and ending June 30, 2020, said annual budget to serve for informative and fiscal planning purposes only; and

**WHEREAS**, a public hearing was held, pursuant to Title 15.2, Chapter 25 of the Code of Virginia, as amended, on April 4, 2019, to take public comments regarding said annual budget.

**NOW, THEREFORE, BE IT RESOLVED**, that the fiscal year 2020 annual fiscal plan (annual budget) of the Stoney Creek Sanitary District in the amount of \$1,879,347 is hereby adopted and appropriated, subject to such restrictions as the Board may hereinafter enact.

\* \* \* \* \*

Adopted: April 16, 2019

ATTEST:  Clerk of the Board

  
Chairman, Board of Supervisors

# County of Shenandoah

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## ORDINANCE ADOPTING TAX RATES FOR CALENDAR YEAR 2019

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

**NOW, THEREFORE**, be it ordained by the Board of Supervisors of Shenandoah County, Virginia, that the property tax rates for calendar year 2019 shall be as follows:

Real Property, including mobile homes .....	\$0.64
Personal Property, non-farm .....	\$3.90
Personal Property, business .....	\$3.15
Machinery and Tools.....	\$3.15
Merchants Capital .....	\$0.60

all per \$100 of assessed valuation.

*Ordained*  
Apr. 16, 2019

  
Conrad A. Helsley  
Chairman, Board of Supervisors

ATTEST:   
Evan L. Vass, Clerk of the Board

# CERTIFICATE

The undersigned Evan L. Vass, County Administrator of Shenandoah County, Virginia, hereby certifies the foregoing constitutes a true and correct copy of an Ordinance Adopting Tax Rates for Calendar Year 2019 after due publication at a regular meeting duly held and called on April 16, 2019 for which proper notice was given. A record of the roll-call vote by the Board is as follows:

Name	Aye	Nay	Abstain	Absent
Karl Roulston	X			
Richard Walker		X		
Dick Neese	X			
Dennis Morris	X			
Dr. Conrad A Helsley	X			
Steve Baker	X			

Date: 4/16/19

ATTEST:



Clerk of the Board



Chairman, Board of Supervisors

# County of Shenandoah

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*EVAN L. VASS*  
COUNTY ADMINISTRATOR



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## RESOLUTION APPROVING AD VALOREM TAXES FOR THE TAX YEAR 2019 FOR THE TOMS BROOK-MAURETOWN SANITARY DISTRICT

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

NOW, THEREFORE, BE IT RESOLVED, that the ad valorem tax to be levied on taxable property within Toms Brook-Mauretown Sanitary District for calendar year 2019 shall be as follows:

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

\* \* \* \* \*

Adopted: April 16, 2019

ATTEST:   
Clerk of the Board

  
Chairman, Board of Supervisors

# County of Shenandoah

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## FISCAL YEAR 2020 RESOLUTION APPROVING BUDGET AND APPROPRIATING FUNDS TOMS BROOK-MAURERTOWN SANITARY DISTRICT

**WHEREAS**, the Board of Supervisors, serving in its capacity as the governing body of the Toms Brook-Maurertown Sanitary District, has developed an annual fiscal plan (annual budget), for said District, for the fiscal year beginning July 1, 2019 and ending June 30, 2020, said annual budget to serve for informative and fiscal planning purposes only; and

**WHEREAS**, a public hearing was held, pursuant to Title 15.2, Chapter 25 of the Code of Virginia, as amended, on April 4, 2019 to take public comments regarding said annual budget;

**NOW, THEREFORE, BE IT RESOLVED**, that the fiscal year 2020 annual fiscal plan (annual budget) of the Toms Brook-Maurertown Sanitary District in the amount of \$1,068,947 is hereby adopted and appropriated, subject to such restrictions as the Board may hereinafter enact.

\* \* \* \* \*

Adopted: April 16, 2019

ATTEST: \_\_\_\_\_  
Clerk of the Board

Chairman, Board of Supervisors

# County of Shenandoah

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## BUDGET ORDINANCE FISCAL YEAR 2019-2020

**WHEREAS**, the Board of Supervisors of Shenandoah County has developed an annual fiscal plan (annual budget) which, except for the public school budget, is for informative and fiscal planning purposes only, and for which the budget is for the fiscal year beginning July 1, 2019 and ending June 30, 2020; and

**WHEREAS**, a public hearing was held, pursuant to Title 15.2 and Title 22.1 of the Code of Virginia, as amended, on April 4<sup>th</sup>, 2019 at 7:00 p.m. to take public comments regarding said annual budget; and

**WHEREAS**, the School Board budget amount includes \$71,417,229 for the operation of the Public Schools of Shenandoah County of which said amount shall be funded by \$30,242,346 from the County's general revenues and \$1,000,000 for capital items, with the remaining amount to be funded by such State, Federal, and Miscellaneous revenues as shall be received from time to time for operation of the Public Schools. In addition to the amount budgeted for operation of the Public Schools, \$2,288,176 is budgeted for School Food Service and \$3,786,178 is included for Special Budgets. No revenue from the County's General Fund is required to help fund the School Food Service or other Special Budgets. The categories listed in this paragraph reflect this Board's expectations, but the appropriations herein for the School Board are uncategorized under Va. Code, § 22.1-94.

**WHEREAS**, unexpended funds, if any, left in any State or Federal Grant Program at the end of the fiscal year ending June 30, 2019 shall be added to and shall be deemed appropriated *ipso facto* for the same program for the fiscal year ending June 30, 2020, if otherwise so permitted by the granting authority.

**WHEREAS**, any additional or new funds received for the Public Schools' identified Special Budgets, where no revenue from the County's General Fund is required to help fund any program, shall be deemed appropriated *ipso facto* for expenditure upon receipt of such funds.

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

**NOW, THEREFORE, BE IT ORDAINED** by the Board of Supervisors of Shenandoah County, that the proposed County General Fund budget (the “Budget,” the official copy of which is on file in the office of the Clerk) in the amount of \$71,458,171 be and is hereby adopted pursuant to the allocations by major categories:

General Government Administration	\$2,716,053
Judicial Administration	2,196,629
Public Safety	17,851,019
Public Works	1,315,065
Health and Welfare	3,471,067
Education	31,293,815
Recreation & Cultural	2,250,989
Community Development	1,500,726
Non-Departmental and Transfers	1,524,103
Capital Outlay	805,000
Debt Service	6,533,705
<b>TOTAL GENERAL FUND BUDGET</b>	<b><u><u>\$71,458,171</u></u></b>

**BE IT FURTHER ORDAINED** that total appropriations of \$123,640,922 be made for the expenditures identified in the Budget, which includes expenditures of \$52,182,751 not funded with the County’s general revenues.

**BE IT FURTHER ORDAINED**, that the Treasurer be and is hereby authorized to transfer to other funds from the General Operating Fund from time to time as money becomes available, sums equal to, but not in excess of the appropriations made to these funds from the General Operating Fund for the period covered by the appropriation.

# CERTIFICATE

The undersigned Evan L. Vass, County Administrator of Shenandoah County, Virginia, hereby certifies the foregoing constitutes a true and correct copy of the Budget Ordinance Fiscal Year 2019-2020 after due publication at a regular meeting duly held and called on April 16, 2019 for which proper notice was given. A record of the roll-call vote by the Board is as follows:

Name	Aye	Nay	Abstain	Absent
Karl Roulston	X			
Richard Walker		X		
Dick Neese	X			
Dennis Morris	X			
Dr. Conrad A Helsley	X			
Steve Baker	X			

Date: 4/16/19

ATTEST:



Clerk of the Board



Chairman, Board of Supervisors

# County of Shenandoah

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OFFICE OF COUNTY ADMINISTRATION  
*EVAN L. VASS*  
COUNTY ADMINISTRATOR

## FISCAL YEAR 2020 RESOLUTION APPROVING BUDGET AND APPROPRIATING FUNDS FOR THE SHENANDOAH COUNTY LANDFILL FUND

**WHEREAS**, the Board of Supervisors, serving in its capacity as the governing body for the Shenandoah County Landfill Fund, has developed an annual fiscal plan (annual budget), for said District, for the fiscal year beginning July 1, 2019 and ending June 30, 2020, said annual budget to serve for informative and fiscal planning purposes only; and

**WHEREAS**, a public hearing was held, pursuant to Title 15.2, Chapter 25 of the Code of Virginia, as amended, on April 4, 2019 to take public comments regarding said annual budget;

**NOW, THEREFORE, BE IT RESOLVED**, that the fiscal year 2020 annual fiscal plan (annual budget) for the Shenandoah County Landfill Fund in the amount of \$2,878,233 is hereby adopted and appropriated, subject to such restrictions as the Board may hereinafter enact.

\* \* \* \* \*

Adopted: April 16, 2019

ATTEST: \_\_\_\_\_  
Clerk of the Board

\_\_\_\_\_  
Chairman, Board of Supervisors

# County of Shenandoah

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## FISCAL YEAR 2020 RESOLUTION APPROVING THE BUDGET AND APPROPRIATING FUNDS FOR THE NORTH FORK WASTE WATER TREATMENT PLANT

**WHEREAS**, the Board of Supervisors, serving in its capacity as the governing body for the North Fork Waste Water Treatment Plant, has developed an annual fiscal plan (annual budget), for said Treatment Plant, for the fiscal year beginning July 1, 2019 and ending June 30, 2020, said annual budget to serve for informative and fiscal planning purposes only; and

**WHEREAS**, a public hearing was held, pursuant to Title 15.2, Chapter 25 of the Code of Virginia, as amended, on April 4, 2019 to take public comments regarding said annual budget;

**NOW, THEREFORE, BE IT RESOLVED**, that the fiscal year 2020 annual fiscal plan (annual budget) for the North Fork Waste Water Treatment Plant in the amount of \$221,720 is hereby adopted and appropriated, subject to such restrictions as the Board may hereinafter enact.

\* \* \* \* \*

Adopted: April 16, 2019

ATTEST: \_\_\_\_\_  
Clerk of the Board

\_\_\_\_\_  
Chairman, Board of Supervisors