



Shenandoah County

Fiscal Year 2022-2023

Adopted Budget

But the gorgeous views that soon presented themselves more than offset any temporary discomfort we felt. There was hardly a sensation of motion as we made our ascent. Far below, we could see the neighbors still waving. Soon the glorious Shenandoah Valley was in full view, a 360-degree vista impeded only by the passengers on the other side of the balloon. On either side of the valley were tree-covered mountains, fall colors just beginning to show. As we climbed, we saw a patchwork of lush farms bounded by roads and trees. Sometimes we looked directly down on someone's house and yard. In the distance, we could see the town of Woodstock and its distinctive water tower. To the east twisted seven bends of the North Fork of the Shenandoah River Bisecting the scene, north and south, was Interstate 81. It was an amateur photographer's dream. One spectacular scene followed by another made bad photos almost impossible. I occasionally had to remind myself to put down my camera and drink in the experience.

Excerpt from "Lighter than air in the Shenandoah Valley: Lifting off in a hot-air balloon" in the Washington Post

Photo Credit: Beecher Bowers

Shenandoah County
Fiscal Year 2023
Adopted Budget Executive Summary

The Fiscal Year 2023 annual budget was partially adopted by unanimous vote on April 12, 2022, for the sanitary districts. Following an additional budget work session, the remaining general fund and other associated budgets were adopted on April 21, 2022, with Supervisors Morris, Roulston, Stephens, and Taylor voting in favor and Supervisors Pollack and Baker dissenting.

The Adopted Budget included the following actions and initiatives:

Revenue Summary

Property taxes, both real and personal, account for approximately 65.45% of the County's general fund revenues [71.85% when excluding non-recurring American Rescue Plan Act (ARPA) revenues]. The one-dimensional nature of the County's general fund revenues are a result of a combination of state law, policy, and independent taxing authorities of the six incorporated towns. The net effect of the revenue stream being less diverse is that when spending is increased discussion pragmatically results in debates usually centered on the real estate tax and personal property tax rates.

Real Property Tax:

The County conducted a real property reassessment, which it is required to do at least once every six (6) years, the maximum permitted by law. The reassessment was completed in December 2021, with the new values effective January 1, 2022. In comparison to the established equalized tax rate of \$0.545, the real property tax rate was increased in FY 2023 by \$0.035 per \$100 of assessed value, resulting in a new real property tax rate of \$0.58.

Personal Property Tax:

As a result of a mixture of economic factors, the taxable value of tangible forms of personal property as established the County's Commissioner of the Revenue using standardized valuation methods increased by FY 2023. Percentages varied for each automobile owner depending upon the age, make and model of vehicles. The Board adopted a reduced personal property tax rate in FY 2023 of \$3.80, down from the preceding year's tax rate of \$3.90.

Expenditure Summary

The expenditure plan in FY 2023 sought to do several things, including an emphasis on having a structurally balanced budget by reducing the use of unassigned fund balance. While the use of unassigned fund balance in the past has aided the County in balancing its budgeted revenues and expenditures, as required by state law, tax increases in FY 2023 significantly reduced the County's reliance upon unassigned fund balance in balancing the budget. The use of unassigned fund balance

was not eliminated this fiscal year, rather reduced. This topic will continue to be discussed when evaluating revenue sources in future fiscal years.

In addition to structurally improving the spending plan by reducing the use of the unassigned fund balance as a source of revenue, the budget also sought to address several new personnel positions to support existing departments. These included factoring the mid-fiscal year 2022 hiring of four new Sheriff’s Office positions dedicated to addressing mental health, known as “Marcus Alert” positions. In addition to the four full-time positions of the Sheriff’s Office, the County also added a full-time deputy clerk’s position in the Circuit Court Clerk’s Office, a full-time radio technician in the Emergency Communications Department, a Human Resources Generalist in the Human Resources Department, and a Deputy Director of Finance within the Finance Department. The latter two positions have delayed start dates of January 1, 2023, to achieve savings. Finally, the budget included the addition of three full-time positions in the Fire and Rescue Department. The cost of these additional three positions were offset by reducing the equivalent overtime expenditures appropriated to that department.

Finally, the adopted budget also addressed employee pay and benefits. The FY 2023 budget included a 5% Cost of Living Adjustment for all employees on the County’s pay system. In addition, the budget appropriated \$1,250,000 in funds intended to fully implement the results of a county-wide compensation and classification study. The County also experienced increases in its health insurance premium of approximately 9%.

Capital Investments:

General Fund:

The County’s non-school general fund CIP for FY 2023 were generally associated with vehicle replacements in public safety and non-public safety departments. The County also utilized the FY 2023 budget to appropriate the American Rescue Plan Act (ARPA) funds. These included projects associated with expanding broadband internet infrastructure through a partnership with the Commonwealth of Virginia and Shentel. ARPA funds were also dedicated to the replacement of the heating and cooling system at the County’s Circuit Courthouse, as well as a replacement of a county owned ambulance. The balance of ARPA funds of approximately \$2.5 million were appropriated as a singular, lump sum with the intention the Board and administration would determine varied uses for those funds during FY 2023.

The following tables represent the county, non-school, FY 2023 Capital Improvement and Fleet Replacement Plans, by fund.

FY 2023 Capital Improvement Plan - by Fund				
General	ARPA	Parks & Recreation	Landfill	Sanitary District(s)
\$605,162	\$345,000	\$100,000	\$200,000	\$175,000

Shenandoah County Capital Improvement Program - Fiscal Year 2023				
Capital Project/Heavy Equipment Description	Fund/Department	Funding Source	Fiscal Year	Total Project Cost
Security System (Courts)	General Fund/General Properties	Pay-as-you-go (fund balance)	FY23	180,162
Storage Facility	General Fund/Fire & Rescue	Pay-as-you-go (fund balance)	FY23	225,000
Cat Exercise Room	General Fund/Animal Shelter	Pay-as-you-go (donations)	FY23	100,000
Fire Suppression	General Fund/Information Technology	Pay-as-you-go (fund balance)	FY23	100,000
TOTAL GENERAL FUND				605,162
Ambulance - Heavy Equipment	ARPA Fund/Fire & Rescue	Reserve	FY23	345,000
TOTAL ARPA FUND				345,000
Retaining Wall (Field #1)	Parks & Recreation Fund/ Parks & Recreation	Pay-as-you-go (fund balance)	FY23	100,000
TOTAL PARKS & RECREATION FUND				100,000
Roll-off Trucks - Heavy Equipment	Landfill Fund/Solid Waste	Pay-as-you-go (fund balance)	FY23	200,000
TOTAL LANDFILL FUND				200,000
Recoat WWTP Aeration Basins	Stoney Creek Sanitary District Fund/SCSD	Pay-as-you-go (fund balance)	FY23	100,000
Recoat Manholes	Stoney Creek Sanitary District Fund/SCSD	Pay-as-you-go (fund balance)	FY23	75,000
TOTAL STONEY CREEK SANITARY DISTRICT				175,000

FY 2023 Fleet Replacement Plan - by Fund				
General	ARPA	Parks & Recreation	Landfill	Sanitary District(s)
\$401,306	\$0	\$0	\$0	\$130,000

Fleet Replacement Program - Fiscal Year 2023				
Vehicle Description	Fund	Funding Source	Fiscal Year	Total Project Cost
Law Enforcement Vehicles (6)	General Fund/Sheriff (LE)	Pay-as-you-go (fund balance)	FY23	339,306
Work Van	General Fund/General Properties	Pay-as-you-go (fund balance)	FY23	62,000
TOTAL GENERAL FUND				401,306
Pick-up Truck (1+1 shared between districts)	Stoney Creek Sanitary District Fund/SCSD	Pay-as-you-go (operating)	FY23	76,000
Pick-up Truck (1+1 shared between districts)	Toms Brook Maurertown Sanitary District Fund/TBMSD	Pay-as-you-go (operating)	FY23	54,000
TOTAL GENERAL FUND				130,000

Human Capital:

The Fiscal Year 2023 budget includes the addition of seven new full-time staff positions, as outlined below.

1. Human Resource Generalist – Start date on or after January 1, 2023
2. Deputy Director of Finance – Start date on or after January 1, 2023
3. Clerk of Court Support Position
4. Radio Technician/IT Associate for Emergency Communications Center
5. Three (3) Shenandoah County Fire & Rescue Relief Positions

SCPS Funding (non-capital/operational):

The Adopted Budget provided an approximately 4.2% increase in local appropriations over that of FY 2022 for school operations, with the total local appropriations at \$31,666,110. The school

appropriation also includes \$461,441 in the school's support of county general (non-public safety) related information technology needs, a program established in Fiscal Year 2020.

Social Services:

The County's Fiscal Year 2023 budget includes an increased general fund transfer to support the Shenandoah County Department of Social Services from \$1,422,097 to \$1,522,399.

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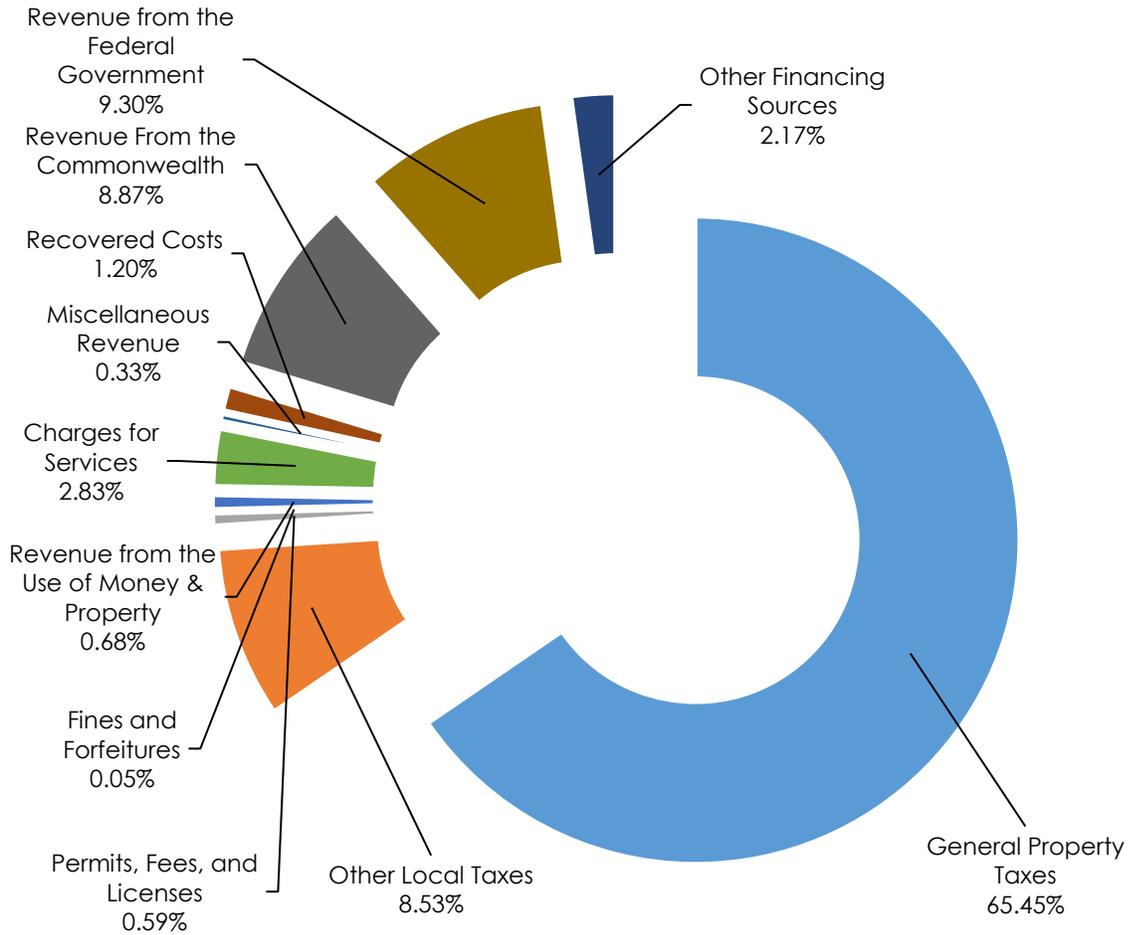
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General Fund Revenues Summary

	FY2020 Actual Revenues	FY2021 Actual Revenues	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>GENERAL FUND REVENUES:</u>						
General Property Taxes	48,206,372	50,937,483	50,796,000	59,916,000	9,120,000	17.95%
Other Local Taxes	7,658,607	7,911,111	7,700,000	7,810,000	110,000	1.43%
Permits, Fees, and Licenses	521,730	644,241	538,500	541,000	2,500	0.46%
Fines and Forfeitures	52,366	36,379	54,000	42,500	(11,500)	-21.30%
Revenue from the Use of Money & Property	667,709	439,410	688,000	625,000	(63,000)	-9.16%
Charges for Services	2,122,848	1,541,282	1,828,200	2,589,838	761,638	41.66%
Miscellaneous Revenue	747,251	253,199	300,000	300,000	0	0.00%
Recovered Costs	846,617	733,837	947,601	1,102,000	154,399	16.29%
Revenue From the Commonwealth	7,442,269	7,662,012	7,698,619	8,119,019	420,400	5.46%
Revenue from the Federal Government	540,016	8,058,195	380,455	8,516,811	8,136,356	2138.59%
Other Financing Sources	414,879	793,601	9,878,258	1,987,618	(7,890,640)	-79.88%
TOTAL GENERAL FUND REVENUES:	69,220,666	79,010,749	80,809,633	91,549,786	10,740,153	13.29%

Chart – General Fund Budgeted Revenues by Category

FY2023 General Fund Budgeted Revenues by Category

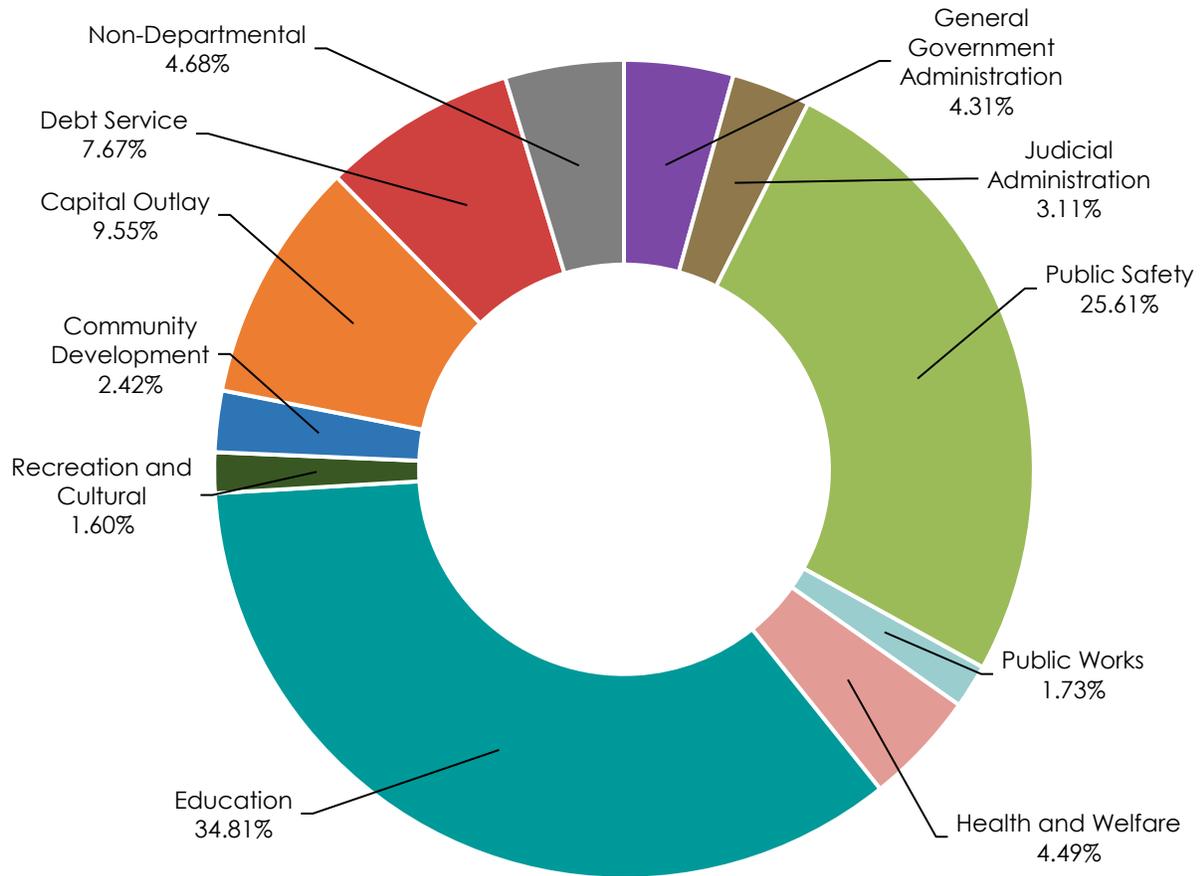


General Fund Expenditures Summary By Function

	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Proposed Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>GENERAL FUND EXPENDITURES:</u>						
General Government Administration	2,785,855	3,249,076	3,550,118	3,945,612	395,493	11.14%
Judicial Administration	2,133,643	2,131,006	2,435,288	2,848,236	412,948	16.96%
Public Safety	17,995,052	18,204,925	20,272,535	23,446,592	3,174,057	15.66%
Public Works	1,342,442	1,305,146	1,458,378	1,585,868	127,490	8.74%
Health and Welfare	3,284,406	4,171,519	3,825,723	4,109,861	284,138	7.43%
Education	31,293,815	26,573,821	35,062,550	31,872,849	(3,189,701)	-9.10%
Recreation and Cultural	2,390,867	1,283,777	1,355,842	1,465,589	109,747	8.09%
Community Development	1,474,109	1,506,603	1,825,460	2,219,737	394,277	21.60%
Capital Outlay	0	0	1,610,529	8,741,059	7,130,530	442.74%
Debt Service	6,944,585	7,023,359	6,335,833	7,026,242	690,409	10.90%
Non- Departmental	1,737,740	10,401,200	3,077,377	4,288,140	1,210,763	39.34%
TOTAL GENERAL FUND EXPENDITURES:	71,382,516	75,850,433	80,809,633	91,549,786	10,740,153	13.29%

Chart – General Fund Budgeted Expenditures by Function

FY2023 General Fund Budgeted Expenditures by Function



General Fund Budgeted Expenditures Summary By Department

	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
GENERAL FUND EXPENDITURES:						
General Government Administration:						
Board of Supervisors	236,986	255,900	266,580	242,974	-23,606	-8.86%
County Administration	459,511	462,925	473,599	541,615	68,016	14.36%
Human Resources	0	0	166,616	227,612	60,996	36.61%
County Attorney	217,298	166,119	200,000	195,000	-5,000	-2.50%
Auditor	84,187	92,437	101,000	111,000	10,000	9.90%
Commissioner of Revenue	481,175	508,284	561,192	673,739	112,547	20.06%
Reassessment	0	341,600	202,560	0	-202,560	-100.00%
Board of Equalization	0	0	18,448	6,683	-11,765	-63.77%
Treasurer	599,963	661,637	688,575	837,601	149,026	21.64%
Finance	316,454	344,478	374,874	519,451	144,577	38.57%
Information Technology	5,650	0	0	0	0	0.00%
Geographic Information Systems	105,918	99,371	113,375	129,595	16,220	14.31%
Board of Elections	120,604	110,572	185,399	192,147	6,748	3.64%
General Registrar	158,108	205,753	197,901	268,195	70,294	35.52%
Total General Government Administration	2,785,855	3,249,076	3,550,118	3,945,612	395,493	11.14%

GENERAL FUND SUMMARIES

	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Judicial Administration:						
Circuit Court	67,285	47,177	88,581	182,382	93,801	105.89%
General District Court	9,165	10,686	11,225	12,925	1,700	15.14%
Magistrates' Office	2,435	2,435	5,311	3,825	-1,486	-27.98%
Juvenile and Domestic Relations Court	11,744	11,744	15,350	15,350	0	0.00%
Clerk of the Circuit Court (County Clerk)	621,360	621,360	679,900	805,524	125,624	18.48%
Sheriff (Courts)	785,587	785,587	840,975	927,168	86,193	10.25%
Law Library	6,350	6,350	24,700	24,100	-600	-2.43%
Records Restoration	0	15,950	0	0	0	0.00%
Commonwealth's Attorney	544,048	544,048	664,148	771,265	107,117	16.13%
Victim Witness Coordinator	85,670	85,670	105,098	105,698	600	0.57%
Total Judicial Administration	2,133,643	2,131,006	2,435,288	2,848,236	412,948	16.96%

GENERAL FUND SUMMARIES

	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Public Safety:						
Sheriff (Law Enforcement)	5,424,660	5,424,660	6,370,949	7,702,183	1,331,234	20.90%
Volunteer Fire and Rescue	993,478	1,046,739	1,082,300	1,109,121	26,821	2.48%
Forest Fire Protection	11,095	11,095	11,096	11,096	0	0.00%
Fire and Rescue	5,153,882	5,153,882	6,187,478	7,704,223	1,516,745	24.51%
Corrections and Detention	3,217,629	3,217,629	3,052,083	2,939,760	-112,323	-3.68%
Processing Center	5,942	6,046	6,400	6,200	-200	-3.13%
Juvenile Probation	557,987	682,049	657,200	681,829	24,629	3.75%
Building Inspections	473,461	444,660	594,299	706,432	112,133	18.87%
Animal Control	147,024	134,601	202,600	217,657	15,057	7.43%
Animal Shelter	344,495	344,495	281,914	306,735	24,821	8.80%
Medical Examiner	2,673	2,673	2,500	2,500	0	0.00%
Emergency Communications Center	1,662,727	1,736,395	1,823,716	2,058,856	235,141	12.89%
Total Public Safety	17,995,052	18,204,925	20,272,535	23,446,592	3,174,057	15.66%
Public Works:						
General Properties	1,342,442	1,305,146	1,458,378	1,585,868	127,490	8.74%
Total Public Works	1,342,442	1,305,146	1,458,378	1,585,868	127,490	8.74%

GENERAL FUND SUMMARIES

	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Health and Welfare:						
Department of Social Services	1,211,880	1,289,860	1,422,097	1,522,399	100,302	7.05%
Comprehensive Services Act	1,042,337	1,809,683	1,350,000	1,500,000	150,000	11.11%
Local Health Department	352,599	352,599	361,126	369,462	8,336	2.31%
Mental Health/Concern Hotline	253,662	253,662	260,000	260,500	500	0.19%
Area Agency on Aging	78,000	78,000	78,000	78,000	0	0.00%
Tax Relief for the Elderly	286,428	329,215	295,000	300,000	5,000	1.69%
Support- Social Services	59,500	58,500	59,500	79,500	20,000	33.61%
Total Health and Welfare	3,284,406	4,171,519	3,825,723	4,109,861	284,138	7.43%
Education:						
Shenandoah County Public Schools	31,242,346	26,523,272	35,014,461	31,827,251	-3,187,210	-9.10%
Laurel Ridge Community College	51,469	50,549	48,089	45,598	-2,491	-5.18%
Total Education	31,293,815	26,573,821	35,062,550	31,872,849	-3,189,701	-9.10%

GENERAL FUND SUMMARIES

	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Recreation and Cultural:						
Parks and Recreation	1,159,359	0	0	0	0	0.00%
KidzRec	419,013	465,173	446,767	462,543	15,776	3.53%
Cultural Services	21,250	21,000	56,000	88,686	32,686	58.37%
Library Administration	791,245	797,604	853,075	914,360	61,285	7.18%
Total Recreation and Cultural	2,390,867	1,283,777	1,355,842	1,465,589	109,747	8.09%
Community Development:						
Planning and Zoning	322,720	272,320	421,582	412,922	-8,660	-2.05%
Economic Development	617,669	669,608	810,340	1,073,020	262,680	32.42%
Litter Control	16,491	16,367	18,000	18,000	0	0.00%
Soil and Water Conservation District	379,130	407,065	408,077	541,059	132,982	32.59%
Virginia Cooperative Extension Service	138,100	141,243	167,461	174,736	7,275	4.34%
Total Community Development	1,474,109	1,506,603	1,825,460	2,219,737	394,277	21.60%
Capital Outlay:						
Capital Outlay-County General Fund	0	0	1,610,529	8,741,059	7,130,530	442.74%
Total Capital Outlay	0	0	1,610,529	8,741,059	7,130,530	442.74%

GENERAL FUND SUMMARIES

	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Debt Service:						
Debt Service- County	3,023,631	3,027,414	3,160,434	3,876,462	716,028	22.66%
Debt Service- Schools	3,920,954	3,995,945	3,175,399	3,149,781	-25,618	-0.81%
Total Debt Service	6,944,585	7,023,359	6,335,833	7,026,242	690,409	10.90%
Non- Departmental:						
Judgments and Settlements	-225	365	500	500	0	0.00%
Revenue Refunds	8,165	10,358	7,000	6,500	(500)	-7.14%
Transfers, Reserves, and Other	1,729,800	10,390,477	3,069,881	4,281,140	1,211,259	39.46%
Total Non- Departmental	1,737,740	10,401,200	3,077,381	4,288,140	1,210,759	39.34%
TOTAL GENERAL FUND EXPENDITURES:	71,382,516	75,850,433	80,809,637	91,549,786	10,740,148	13.29%

GENERAL FUND REVENUES

	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
GENERAL FUND REVENUES:						
Local Revenues:						
General Property Taxes						
Real Property Taxes	28,387,164	29,682,894	31,068,000	34,493,000	3,425,000	11.02%
Roll-Back Taxes	33,899	51,984	50,000	50,000	0	0.00%
Public Service Corporation Taxes	1,844,442	1,963,390	1,900,000	1,950,000	50,000	2.63%
Personal Property Taxes	13,731,217	15,163,662	13,512,000	19,500,000	5,988,000	44.32%
Mobile Home Taxes	30,299	32,021	31,000	33,000	2,000	6.45%
Machinery & Tools Taxes	3,191,118	2,991,150	3,200,000	2,864,000	-336,000	-10.50%
Merchants Capital Penalties	281,655	339,081	300,000	300,000	0	0.00%
Interest	347,590	415,277	385,000	389,000	4,000	1.04%
	358,988	298,025	350,000	337,000	-13,000	-3.71%
Total General Property Taxes	48,206,372	50,937,483	50,796,000	59,916,000	9,120,000	17.95%
Other Local Taxes						
Local Sales and Use Taxes	4,364,517	4,591,538	4,300,000	4,500,000	200,000	4.65%
Consumers' Utility Taxes	1,756,968	1,665,423	1,800,000	1,700,000	-100,000	-5.56%
Utility License Taxes	24,710	3,080	25,000	20,000	-5,000	-20.00%
Motor Vehicle Licenses	916,402	920,131	920,000	920,000	0	0.00%
Taxes on Recordation and Wills	463,305	664,903	475,000	600,000	125,000	26.32%
Transient Occupancy Tax	132,705	66,036	180,000	70,000	-110,000	-61.11%
Total Other Local Taxes	7,658,607	7,911,111	7,700,000	7,810,000	110,000	1.43%

GENERAL FUND REVENUES

	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>Other Local Taxes</u>						
Local Sales and Use Taxes	4,364,516.7	4,591,538.5	4,300,000	4,500,000	200,000	4.65%
Consumers' Utility Taxes	1,756,968	1,665,423	1,800,000	1,700,000	-100,000	-5.56%
Utility License Taxes	24,710	3,080	25,000	20,000	-5,000	-20.00%
Motor Vehicle Licenses	916,402	920,131	920,000	920,000	0	0.00%
Taxes on Recordation and Wills	463,305	664,903	475,000	600,000	125,000	26.32%
Transient Occupancy Tax	132,705	66,036	180,000	70,000	-110,000	-61.11%
Total Other Local Taxes	7,658,607	7,911,111	7,700,000	7,810,000	110,000	1.43%
<u>Permits, Fees, and Licenses:</u>						
Animal Licenses	21,183	20,575	21,700	21,500	-200	-0.92%
ABC License Fees	2,508	6,873	2,500	6,500	4,000	160.00%
Building Permits and Fees	391,263	504,332	425,000	400,000	-25,000	-5.88%
Planning and Zoning Permits and Fees	17,095	22,580	32,300	30,000	-2,300	-7.12%
Erosion & Sedimentation Permits and Fees	3,870	6,070	4,500	8,000	3,500	77.78%
Other Permits and Fees	85,812	83,811	52,500	75,000	22,500	42.86%
Total Permits, Fees, and Licenses	521,730	644,241	538,500	541,000	2,500	0.46%
<u>Fines and Forfeitures:</u>						
Court Fines and Forfeitures	35,553	16,643	36,000	25,000	-11,000	-30.56%
Animal Control LOC2	0	0	0	0	0	0.00%
Court Wills and Administration	16,813	19,735	18,000	17,500	-500	-2.78%
Total Fines and Forfeitures	52,366	36,379	54,000	42,500	-11,500	-21.30%

GENERAL FUND REVENUES

	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Revenue from the Use of Money & Property:						
Interest on Bank Deposits	229,998	22,840	200,000	25,000	-175,000	-87.50%
Convenience Fees on Credit Cards	67,619	37,224	110,000	220,000	110,000	100.00%
Rental of Properties	370,092	379,346	378,000	380,000	2,000	0.53%
Total Revenue from the Use of Money & Property	667,709	439,410	688,000	625,000	-63,000	-9.16%
Charges for Services:						
Excess Fees of Clerk	0	0	0	0	0	0.00%
Charges for Courthouse Security	58,615	44,169	75,000	70,000	-5,000	-6.67%
Law Library Fees	7,287	6,859	24,700	9,000	-15,700	-63.56%
Jail Admission Fees	0	4,433	5,000	5,000	0	0.00%
Charges for Courthouse Construction	21,975	18,902	27,000	25,000	-2,000	-7.41%
Charges for Commonwealth's Attorney	4,714	4,616	5,000	5,500	500	10.00%
Charges for Animal Protection	7,330	6,560	9,500	8,000	-1,500	-15.79%
Charges for Parks and Recreation	542,089	0	0	0	0	0.00%
Charges for KidzRec	367,967	582,996	500,000	465,000	-35,000	-7.00%
Charges for Spay and Neuter	3,180	2,720	5,000	5,000	0	0.00%
Charges for Ambulance Recoveries	1,012,468	856,640	1,050,000	1,762,338	712,338	67.84%
Charges for Courthouse Maintenance	14,394	12,450	17,000	15,000	-2,000	-11.76%
Charges for Services- Other	82,829	937	110,000	220,000	110,000	100.00%
Total Charges for Services	2,122,848	1,541,282	1,828,200	2,589,838	761,638	41.66%

GENERAL FUND REVENUES

	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>Miscellaneous Revenue:</u>						
Miscellaneous Receipts	747,251	253,199	300,000	300,000	0	0.00%
Total Miscellaneous Revenue	747,251	253,199	300,000	300,000	0	0.00%
<u>Recovered Costs:</u>						
Lord Fairfax Soil and Water Conservation District	362,079	389,994	391,000	519,059	128,059	32.75%
Dept. of Social Services- Depreciation and Interest	82,979	78,805	94,000	75,000	-19,000	-20.21%
Tracey Webb Grant	35,000	0	35,916	35,916	0	0.00%
Town of Edinburg Law Enforcement	103,483	106,070	108,722	128,720	19,998	18.39%
Town of Toms Brook Law Enforcement	27,000	27,000	27,000	32,305	5,305	19.65%
CAD/RMS Software Reimbursement- Towns	69,892	49,172	72,000	72,000	0	0.00%
Registrar- Election Costs to Towns	7,581	0	8,000	8,000	0	0.00%
Warren County Law Clerk Services	0	0	30,963	35,000	4,037	13.04%
Economic Development Recoveries	35,650	23,000	30,000	6,000	-24,000	-80.00%
Other Recovered Costs	122,954	59,796	150,000	190,000	40,000	26.67%

GENERAL FUND REVENUES

	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Intergovernmental Revenues:						
<u>Revenue from the Commonwealth:</u>						
Non-Categorical Aid:						
Rolling Stock	33,275	32,206	40,000	35,000	-5,000	-12.50%
Motor Vehicle Carriers' Tax	0	2,224	3,000	3,000	0	0.00%
Mobile Home Titling Tax	10,222	28,010	12,000	20,000	8,000	66.67%
Motor Vehicle Rental Tax	6249.06	5350.67	5500	6000	500	9.09%
State Recordation Tax	211,700	170,362	250,000	250,000	0	0.00%
Games of Skill Distribution	0	82,224	0	0	0	0.00%
Personal Property Tax Relief Funds	3,647,829	3,647,829	3,647,829	3,647,829	0	0.00%
Payment in Lieu of Tax- State Forest	0	0	12000	0	-12000	-100.00%
Total Commonwealth- Non- Categorical Aid	3,909,274.5	3,968,204.4	3,970,329	3,961,829	-8500	-0.21%
<u>Categorical Aid- Shared Expenses:</u>						
Commonwealth's Attorney	388,187	385,373	426,500	445,000	18,500	4.34%
Sheriff	1,873,667	1,900,423	1,906,200	2,115,000	208,800	10.95%
Commissioner of Revenue	135,786	138,517	143,600	180,000	36,400	25.35%
Treasurer	131,429	134,827	139,600	196,000	56,400	40.40%
Registrar/Electoral Board	74,198	44,536	75,000	75,000	0	0.00%
Clerk of the Circuit Court	347,193	359,786	393,400	397,000	3,600	0.92%
Total Commonwealth- Categorical Aid	2,950,460	2,963,460	3,084,300	3,408,000	323,700	10.50%

GENERAL FUND REVENUES

	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>Other Categorical Aid:</u>						
Litter Control Grant	15,823	0	18,000	18,000	0	0.00%
VJCCCA Grant	31,204	31,204	31,201	33,500	2,299	7.37%
Victim-Witness Grant	18,172	24,504	26,425	26,425	0	0.00%
VITA Grant- NG911 Offset	0	0	0	45,000	45,000	100.00%
PSAP Grant Program- ECC	0	0	0	7,000	7,000	100.00%
Wireless E-911 Grant	147,338	152,363	130,000	100,000	-30,000	-23.08%
Four for Life Grant	0	49979.28	46895	48339	1444	0.0307922
Fire Programs Fund	91,269	95,500	91,269	101,426	10,157	11.13%
RSAF Grant	96,901	3,500	160,000	0	-160,000	-100.00%
Commission for the Arts	4,500	4,500	4,500	4,500	0	0.00%
Extradition of Prisoners	5828.45	1666.11	4500	5000	500	11.11%
CDBG- Pass Through Grant	0	277320	0	0	0	0.00%
VTC- ARPA Funds	0	0	0	260000	260000	0.00%
Other Categorical Aid	171,499	89,810	131,200	100,000	-31,200	-23.78%
Total Commonwealth- Other Categorical Aid	582,535	730,347	643,990	749,190	105,200	16.34%
Total Revenue From the Commonwealth	7,442,269	7,662,012	7,698,619	8,119,019	420,400	5.46%
<u>Federal Revenues: Non-Categorical Aid:</u>						
CARES Act	95,708	7,514,948	0	0	0	0.00%
CARES Act- Relief	0	60,199	0	0	0	0.00%
ARPA Funding	0	0	0	8,155,897	8,155,897	100.00%
Payments in Lieu of Taxes	215,806	214,316	220,000	215,000	-5,000	-2.27%
Total Federal- Non- Categorical Aid	311,514	7,789,463	220,000	8,370,897	8,150,897	3704.95%

GENERAL FUND REVENUES

	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>Categorical Aid:</u>						
DMV Ground Transportation Safety Grant	19,406	20,557	28,724	14,318	-14,406	-50.15%
U.S. Forest Service Patrol Bulletproof Vest Grant	6,274	3,521	5,684	5,684	0	0.00%
Local Emergency Management	75,361	33,295	23,509	23,509	0	0.00%
Performance Grants CARES- Utility Relief Pass Through	0	91,938	0	0	0	0.00%
Project Lifesaver Triad Grant	1,247	360	3,527	5,392	1,865	52.88%
	800	0	2000	0	-2000	-100.00%
Federal Asset Sharing Program	35,001	24,895	0	0	0	0.00%
Other Categorical Aid	86,966	92,515	79,273	79,273	0	0.00%
Total Federal- Categorical Aid	228,502	268,731	160,455	145,914	-14,541	-9.06%
Total Revenue from the Federal Government	540,016	8,058,195	380,455	8,516,811	8,136,356	2138.59%
Total Intergovernmental Revenue	7,982,285	15,720,206	8,079,074	16,635,830	8,556,756	105.91%
<u>Other Financing Sources:</u>						
<u>Non-Revenue Receipts:</u>						
Debt Service Interest Subsidy	414,879	793,601	522,892	513,000	-9,892	-1.89%
Bond Proceeds	0	0	0	0	0	0.00%
Capital Lease Financing Proceeds	0	0	0	0	0	0.00%
Proceeds from Indebtedness	0	0	5,598,250	0	-5,598,250	-100.00%
Restricted Fund Balance	0	0	0	100,000	100,000	0.00%
Unassigned Fund Balance	0	0	3,757,116	1,374,618	-2,382,498	-63.41%
Total Non-Revenue Receipts	414,879	793,601	9,878,258	1,987,618	(7,890,640)	-79.88%
Total Other Financing Sources	414,879	793,601	9,878,258	1,987,618	(7,890,640)	-79.88%
TOTAL GENERAL FUND REVENUES:	69,220,666	79,010,749	80,809,633	91,549,786	10,740,153	13.29%

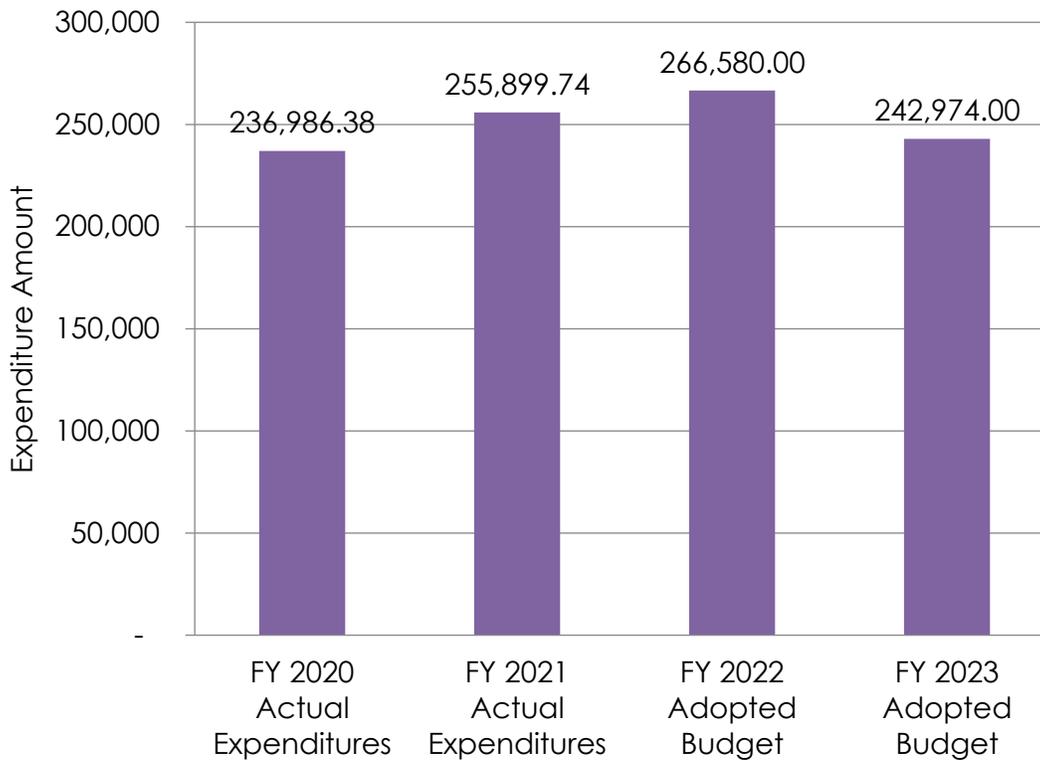
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BOARD OF SUPERVISORS

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:

- | | |
|--|---|
| <p>Mr. Joshua Stephens, <i>District1</i>
 Mr. Bradley Pollack, <i>District3</i>
 Mr. Dennis Morris, Vice Chairman,
 <i>District5</i></p> | <p>Mr. Steve Baker, <i>District2</i>
 Mr. Karl Roulston, Chairman, <i>District4</i>
 Dr. Timothy Taylor, <i>District6</i></p> |
|--|---|

Board of Supervisors



Board of Supervisors Expenditures

Account Number	Account Name	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>BOARD OF SUPERVISORS (11010):</u>							
Salaries & Wages:							
4-100-11010-1100	Salaries & Wages – Regular	63,900	62,900	63,900	63,900	0	0.00%
Employee Benefits:							
4-100-11010-2100	FICA/Medicare- Employer	4,701	4,584	4,800	4,888	88	1.83%
4-100-11010-2310	Hospitalization Insurance	22,022	21,714	30,180	23,786	-6394	-21.19%
4-100-11010-2320	Patient-Centered Outcome Research	0	1,705	0	0	0	0.00%
4-100-11010-2710	Line of Duty Act	69,061	68,429	70,000	71,000	1000	1.43%
Contractual Services:							
4-100-11010-3110	Professional Services-New Hire Screenings	1,697	2,212	2,000	2,500	500	25.00%
4-100-11010-3150	Professional Services	9,500	29,698	5,000	7,500	2500	50.00%
4-100-11010-3180	Contractual Services	756	126	1,000	1,000	0	0.00%
4-100-11010-3190	Codifying Ordinances	5,255	4,815	5,000	5,000	0	0.00%
4-100-11010-3310	Repairs and Maintenance	0	0	0	0	0	0.00%
4-100-11010-3600	Advertising	9,805	9,255	10,000	12,000	2000	20.00%
Other Charges:							
4-100-11010-5230	Telecommunicati ons	263	85	500	300	-200	-40.00%
4-100-11010-5307	Public Officials Liability Insurance	9957	11,051	11,000	11,200	200	1.82%
4-100-11010-5308	General Liability Insurance	18,276	18,520	19,000	19,500	500	2.63%
4-100-11010-5510	Mileage	2,881	0	3,000	1,500	-1500	-50.00%

Board Of Supervisors, Continued

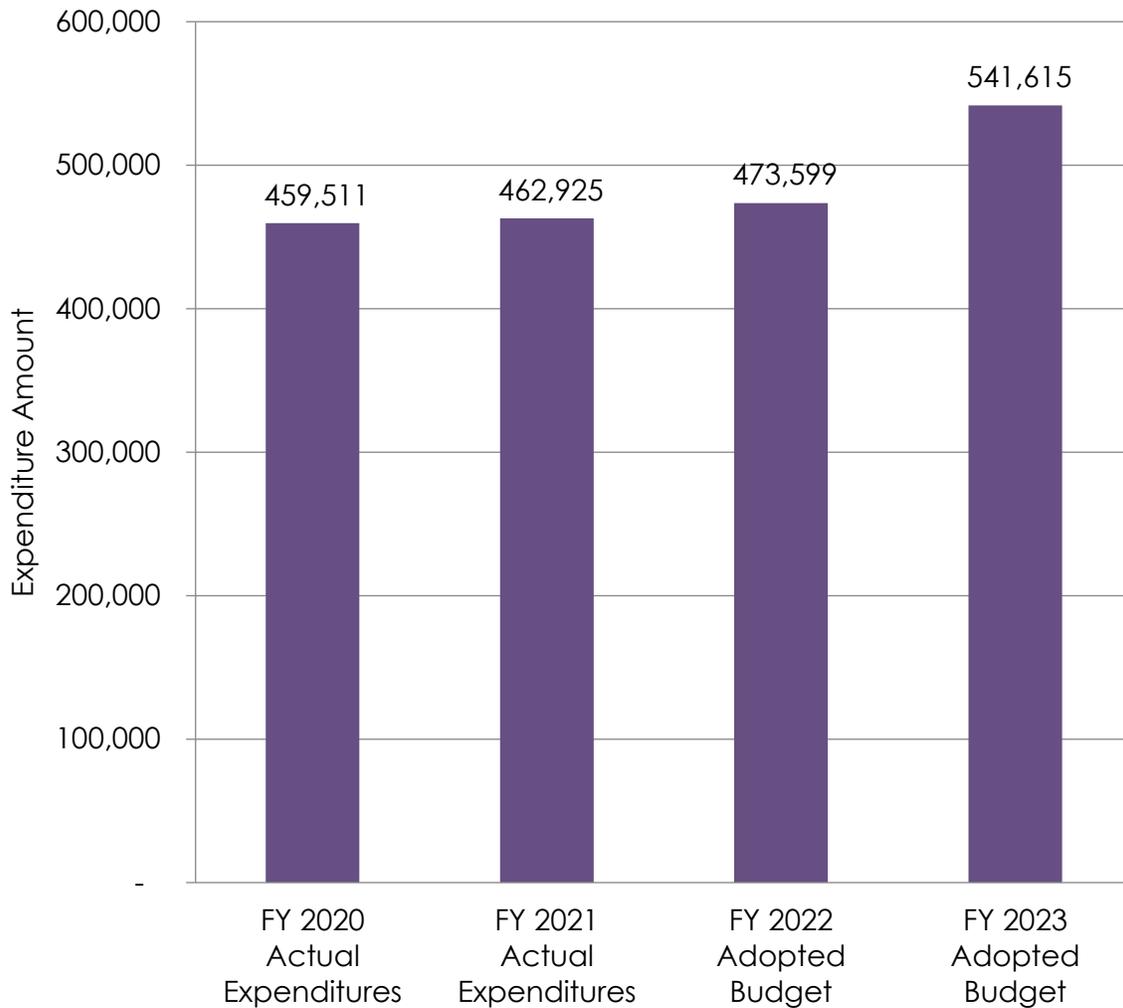
Account Number	Account Name	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-11010-5530	Food & Lodging Conventi on,	1,784	-	2,000	3,000	1,000	50.00%
4-100-11010-5540	Training, & Educatio n	1,356	1,150	1,500	2,000	500	33.33%
4-100-11010-5810	Dues & Associatio n Members hip	11,066	10,723	11,000	11,000	-	0.00%
4-100-1101-5850	Miscellan eous Fees	-	6,403	24,000	-	(24,000)	-100.00%
Materials and Supplies:							
4-100-11010-6001	Office Supplies	233	303	200	400	200	100.00%
4-100-11010-6002	Food Supplies	580	194	500	500	-	0.00%
4-100-11010-6004	New Hire Screenings	-	-	-	-	-	0.00%
4-100-11010-6013	Operatin g Supplies	-	-	-	-	-	0.00%
4-100-11010-6014	Operatin g Supplies	1,709	2,031	2,000	2,000	-	0.00%
Capital Outlay:							
4-100-11010-8207	EDP Equipmen t	2,185	-	-	-	-	0.00%
TOTAL BOARD OF SUPERVISORS:		236,986	255,900	266,580	242,974	(23,606)	-8.86%

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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	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
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COUNTY ADMINISTRATION (12100):**Salaries & Wages:**

4-100-12100-1100	Salaries & Wages – Regular	321,303	311,284	327,624	365,100	37,476	11.44%
4-100-12100-1300	Salaries & Wages-Part-Time	-	1,220	-	-	-	0.00%
4-100-12100-1801	One Time Payment	-	3,000	-	-	-	0.00%

Employee Benefits:

4-100-12100-2100	FICA/Medicare-Employer	23,875	23,871	25,100	27,930	2,830	11.27%
4-100-12100-2210	Virginia Retirement System	30,106	32,446	34,075	42,418	8,343	24.48%
4-100-12100-2215	Hybrid STD/LTD Premium	187	125	200	389	189	94.50%
4-100-12100-2225	Deferred Compensation	2,400	2,400	4,000	4,800	800	20.00%
4-100-12100-2310	Hospitalization Insurance	40,947	39,711	43,000	52,258	9,258	21.53%
4-100-12100-2400	Group Life Insurance	1,671	1,685	1,800	1,972	172	9.56%
4-100-12100-2500	VRS Health Insurance Credit	354	281	300	298	(2)	-0.67%
4-100-12100-2600	Unemployment Insurance	55	91	100	100	-	0.00%
4-100-12100-2700	Workers' Compensation Insurance	202	219	300	300	-	0.00%

County Administration, Continued

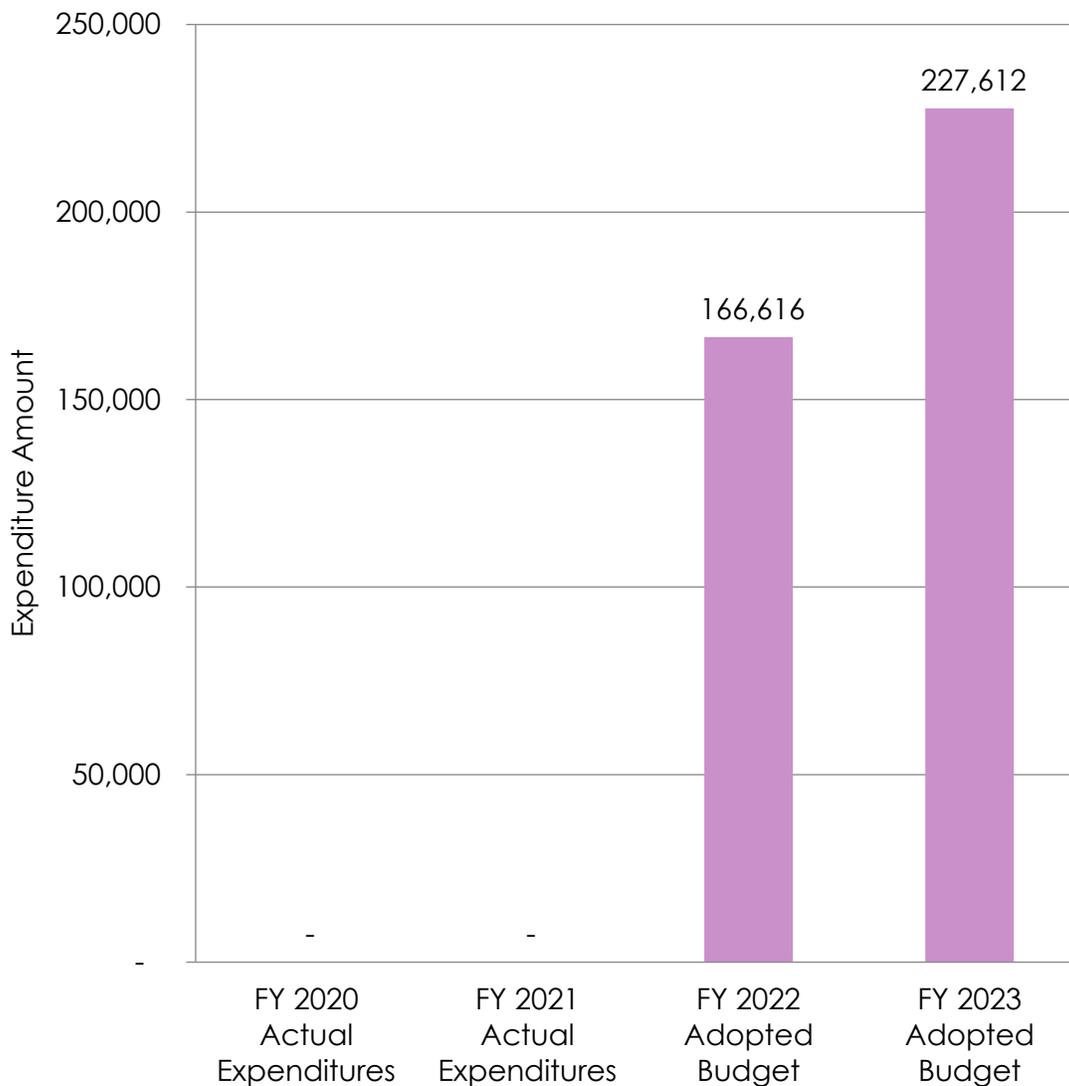
Account Number	Account Name	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Contractual Services:							
4-100-12100-3310	Repairs & Maintenance	284	1,244	250	500	250	100%
4-100-12100-3320	Maintenance & Service Contract	14,830	18,570	11,400	13,500	2,100	18%
4-100-12100-3500	Printing	161	-	500	1,500	1,000	200%
4-100-12100-3600	Advertising	320	720	-	500	500	0%
4-100-12100-5210	Postal Service	644	1,246	400	400	-	0%
4-100-12100-5230	Telecommunications	3,101	2,521	5,000	3,000	(2,000)	-40%
4-100-12100-5305	Auto Insurance	1,991	1,494	2,000	2,000	-	0%
4-100-12100-5309	Equipment Insurance	4,324	2,165	2,200	2,200	-	0%
4-100-12100-5510	Mileage	501	142	750	750	-	0%
4-100-12100-5530	Food & Lodging	1,579	-	2,000	2,500	500	25%
4-100-12100-5540	Convention, Training, & Education	2,001	2,129	4,000	5,000	1,000	25%
4-100-12100-5810	Dues & Association Membership	3,182	3,469	4,500	5,000	500	11%
4-100-12100-6001	Office Supplies	4,300	5,004	3,500	5,000	1,500	43%
4-100-12100-6008	Vehicle Supplies (Gas)	140	156	300	300	-	0%
4-100-12100-6009	Auto Repairs & Maintenance	125	460	200	200	-	0%
4-100-12100-6012	Books and Subscriptions	319	149	100	200	100	100%
4-100-12100-6014	Operating Supplies	609	33	-	-	-	0%
Capital Outlay:							
4-100-12100-8105	Motor Vehicle	-	-	-	-	-	0%
4-100-12100-8202	Furniture & Fixtures	-	-	-	3,500	3,500	100%
TOTAL COUNTY ADMINISTRATION:		459,511	462,925	473,599	541,615	68,016	14%

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HUMAN RESOURCES

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

Human Resources



Human Resources Expenditures

Account Number	Account Name	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
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HUMAN RESOURCES (12110):

Salaries & Wages:

4-100-12110-1100	Salaries & Wages – Regular	-	-	78,990	114,302	35,312	44.70%
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Employee Benefits:

4-100-12110-2100	FICA/Medicare-Employer	-	-	6,050	8,727	2,677	44.25%
4-100-12110-2210	Virginia Retirement System	-	-	8,215	13,269	5,054	61.52%
4-100-12110-2215	Hybrid STD/LTD Premium	-	-	100	200	100	100.00%
4-100-12110-2310	Hospitalization Insurance	-	-	8,556	14,117	5,561	65.00%
4-100-12110-2400	Group Life Insurance	-	-	430	617	187	43.49%
4-100-12110-2500	VRS Health Insurance Credit	-	-	75	80	5	6.67%
4-100-12110-2600	Unemployment Insurance	-	-	50	100	50	100.00%
4-100-12110-2700	Workers' Compensation Insurance	-	-	50	100	50	100.00%
4-100-12110-2900	Accrued Annual & Sick Leave Payout	-	-	-	-	-	0.00%

Human Resources, Continued

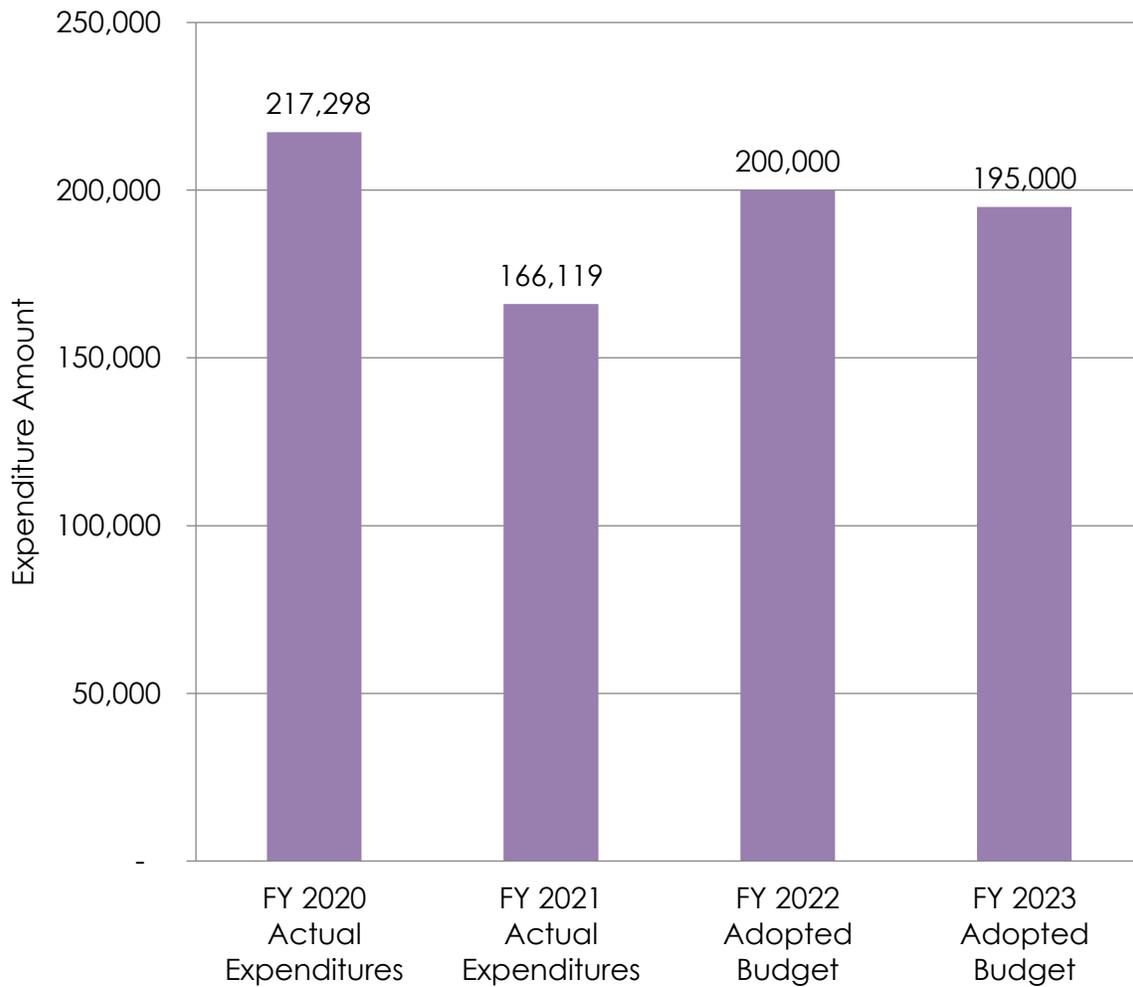
Account Number	Account Name	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Contractual Services:							
4-100-12110-3130	Professional Services	-	-	55,000	55,000	-	0%
4-100-12110-3320	Maintenance & Service Contract	-	-	-	3,000	3,000	100%
4-100-12110-3500	Printing	-	-	1,000	1,000	-	0%
4-100-12110-3600	Advertising	-	-	2,000	2,000	-	0%
4-100-12110-5210	Postal Service	-	-	1,000	1,000	-	0%
4-100-12110-5230	Telecommunications	-	-	1,000	1,000	-	0%
4-100-12110-5305	Auto Insurance	-	-	-	-	-	0%
4-100-12110-5309	Equipment Insurance	-	-	-	-	-	0%
4-100-12110-5510	Mileage	-	-	500	500	-	0%
4-100-12110-5530	Food & Lodging	-	-	500	1,500	1,000	200%
4-100-12110-5540	Convention, Training, & Education	-	-	500	1,500	1,000	200%
4-100-12110-5810	Dues & Association Membership	-	-	500	2,000	1,500	300%
4-100-12110-6001	Office Supplies	-	-	1,000	1,000	-	0%
4-100-12110-6012	Books and Subscriptions	-	-	100	100	-	0%
4-100-12110-6014	Operating Supplies	-	-	1,000	1,000	-	0%
Capital Outlay:							
4-100-12110-8105	Motor Vehicle	-	-	-	-	-	0%
4-100-12110-8202	Furniture & Fixtures	-	-	-	5,500	5,500	100%
TOTAL HUMAN RESOURCES:		-	-	166,616	227,612	60,996	37%

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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



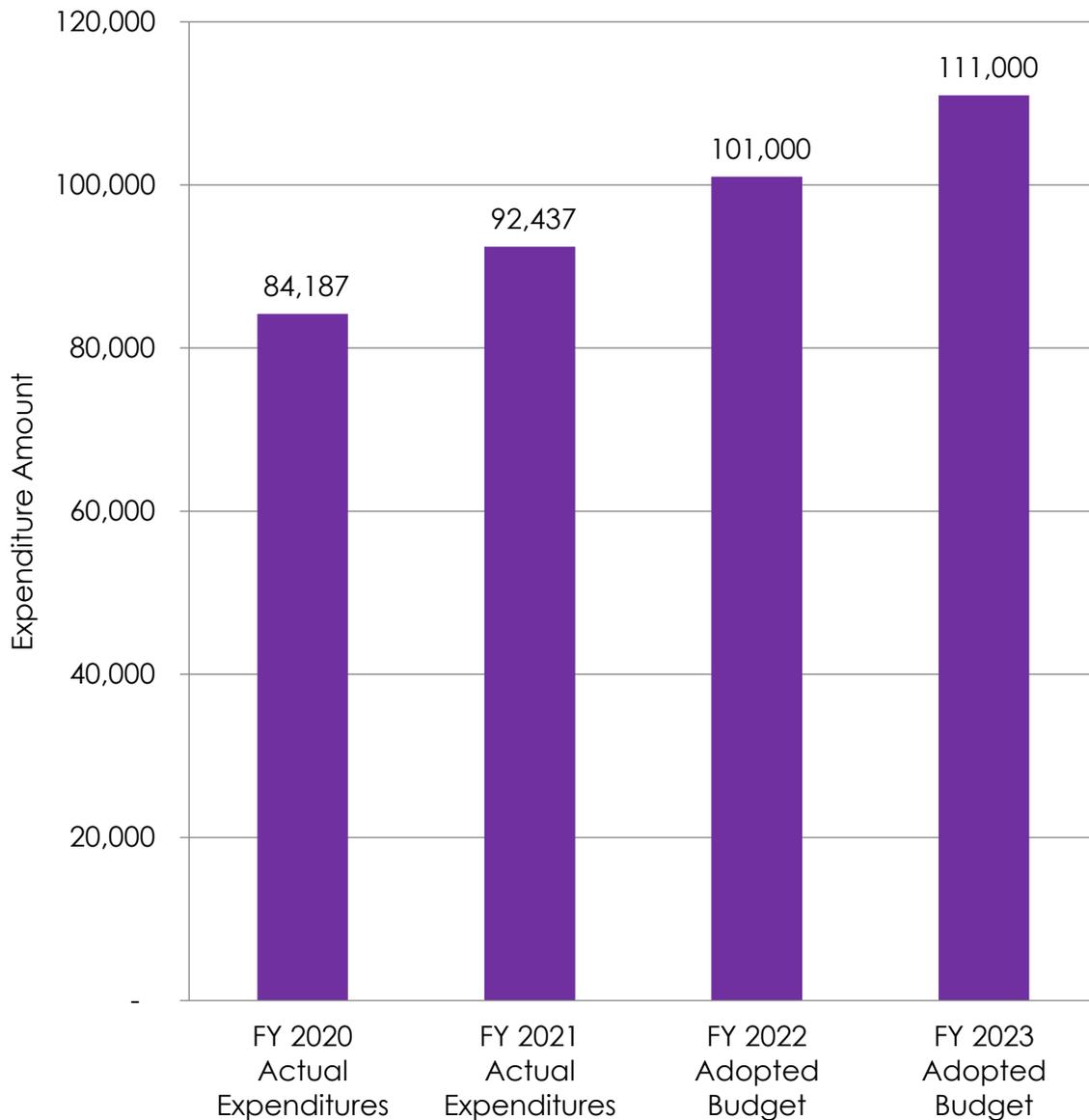
County Attorney Expenditures

Account Number	Account Name	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>COUNTY ATTORNEY (12200):</u>							
Professional Services:							
4-100-12200-3150	Professional Services	217,298	166,119	200,000	195,000	(5,000.00)	-2.5%
TOTAL COUNTY ATTORNEY:		217,298	166,119	200,000	195,000	(5,000.00)	-2.5%

AUDITOR

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

Auditor



Auditor Expenditures

Account Number	Account Name	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
AUDITOR (12240):							
Professional Services:							
4-100-12240-3120	Professional Services (Audit)	73,713	69,123	80,000	80,000	0	0.00%
4-100-12240-3121	Professional Services (Accounting)	10,474	19,314	11,000	25,000	14000	127.27%
4-100-12240-3160	Professional Services (Actuarial)	0	4,000	10,000	6,000	-4000	-40.00%
TOTAL AUDITOR:		84,187	92,437	101,000	111,000	10,000	9.90%

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.

Commissioner Of Revenue



Commissioner of Revenue Expenditures

Account Number	Account Name	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
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COMMISSIONER OF THE REVENUE (12310):**Salaries & Wages:**

4-100-12310-1100	Salaries & Wages – Regular	344,083	344,083	382,473	439,700	57,227	14.96%
4-100-12310-1801	One Time Payment	0	5,250	0	0	0	0.00%

Employee Benefits:

4-100-12310-2100	FICA/Medicare-Employer Virginia Retirement System (VRS)	25,081	25,457	29,260	33,700	4,440	15.17%
4-100-12310-2210	VRS	32,241	35,785	39,777	51,445	11,668	29.33%
4-100-12310-2215	Hybrid Premium Hospitalization Insurance Group	174	174	200	250	50	25.00%
4-100-12310-2310	Life Insurance	52,165	60,508	64,386	80,494	16,108	25.02%
4-100-12310-2400	Unemployment	1,789	1,858	2,065	2,400	335	16.20%
4-100-12310-2600	Workers' Compensation Insurance	52.8	182	100	200	100	100.00%
4-100-12310-2700		209	232	30	250	220	733.33%

Contractual Services:

4-100-12310-3180	Contractual Services	95	0	200	200	0	0.00%
4-100-12310-3310	Repairs & Maintenance	463	20	500	500	0	0.00%
4-100-12310-3320	Maintenance & Service Contract	13,497	24,667	29,000	50,000	21,000	72.41%

Commissioner Of Revenue, Continued

Account Number	Account Name	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Other Charges:							
4-100-12310-5210	Postal Service	3,536	3,857	3,800	4,000	200	5%
4-100-12310-5230	Telecommunication s	879	749	1,000	1,000	-	0%
4-100-12310-5305	Auto Insurance	996	996	1,000	1,100	100	10%
4-100-12310-5510	Mileage	-	175	-	100	100	100%
4-100-12310-5530	Food & Lodging	856	-	1,000	2,000	1,000	100%
4-100-12310-5540	Convention, Training, & Education	170	475	500	1,200	700	140%
4-100-12310-5810	Dues & Association Membership	1,570	740	1,500	1,500	-	0%
Materials and Supplies:							
4-100-12310-6001	Office Supplies	2,287	2,193	2,500	2,500	-	0%
4-100-12310-6008	Vehicles Supplies (Gas)	501	353	750	750	-	0%
4-100-12310-6009	Auto Repairs & Maintenance	-	-	150	150	-	0%
4-100-12310-6012	Books and Subscriptions	-	-	-	-	-	0%
Capital Outlay:							
4-100-12310-8105	Motor Vehicles and Equipment	-	-	-	-	-	100%
TOTAL COMMISSIONER OF THE REVENUE:		481,175	508,284	561,192	673,739	112,547	20%

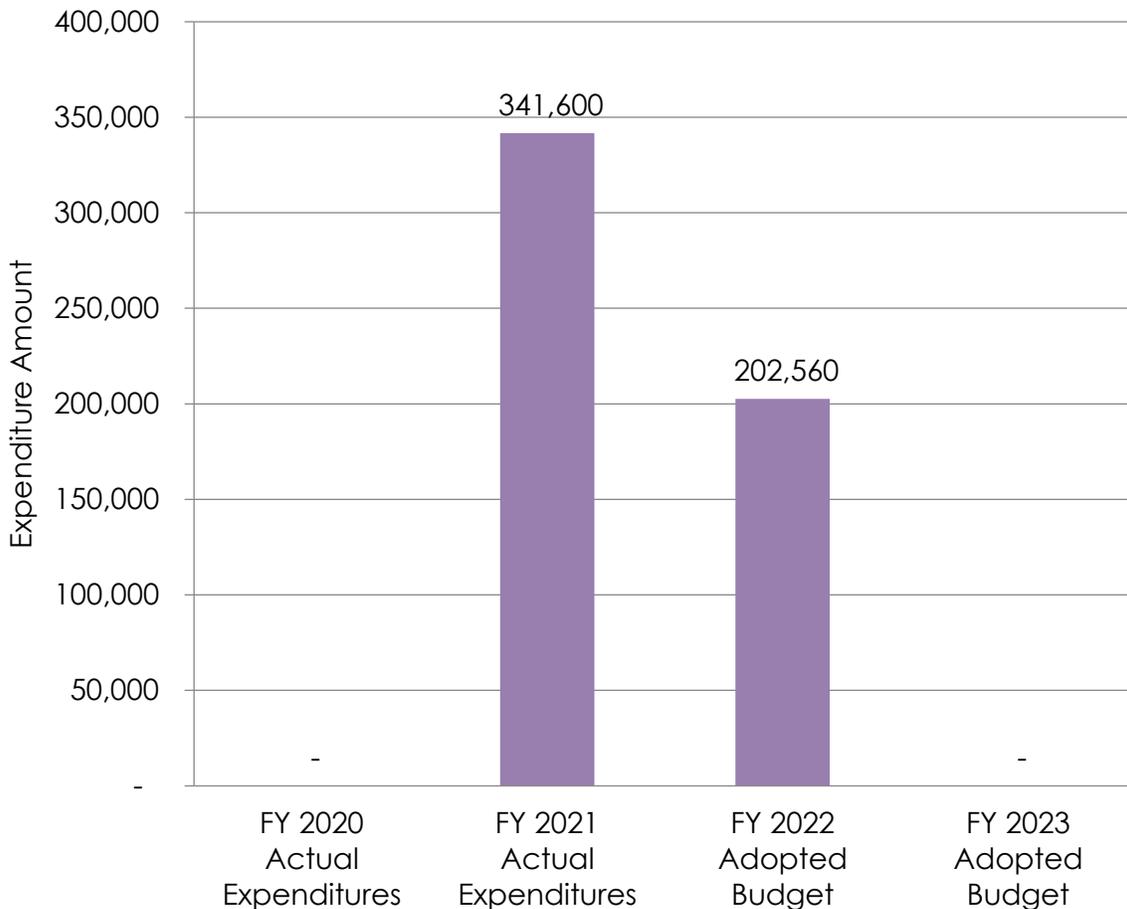
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REASSESSMENT

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

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

Reassessment



Reassessment Expenditures

Account Number	Account Name	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
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REASSESSMENT (12320):

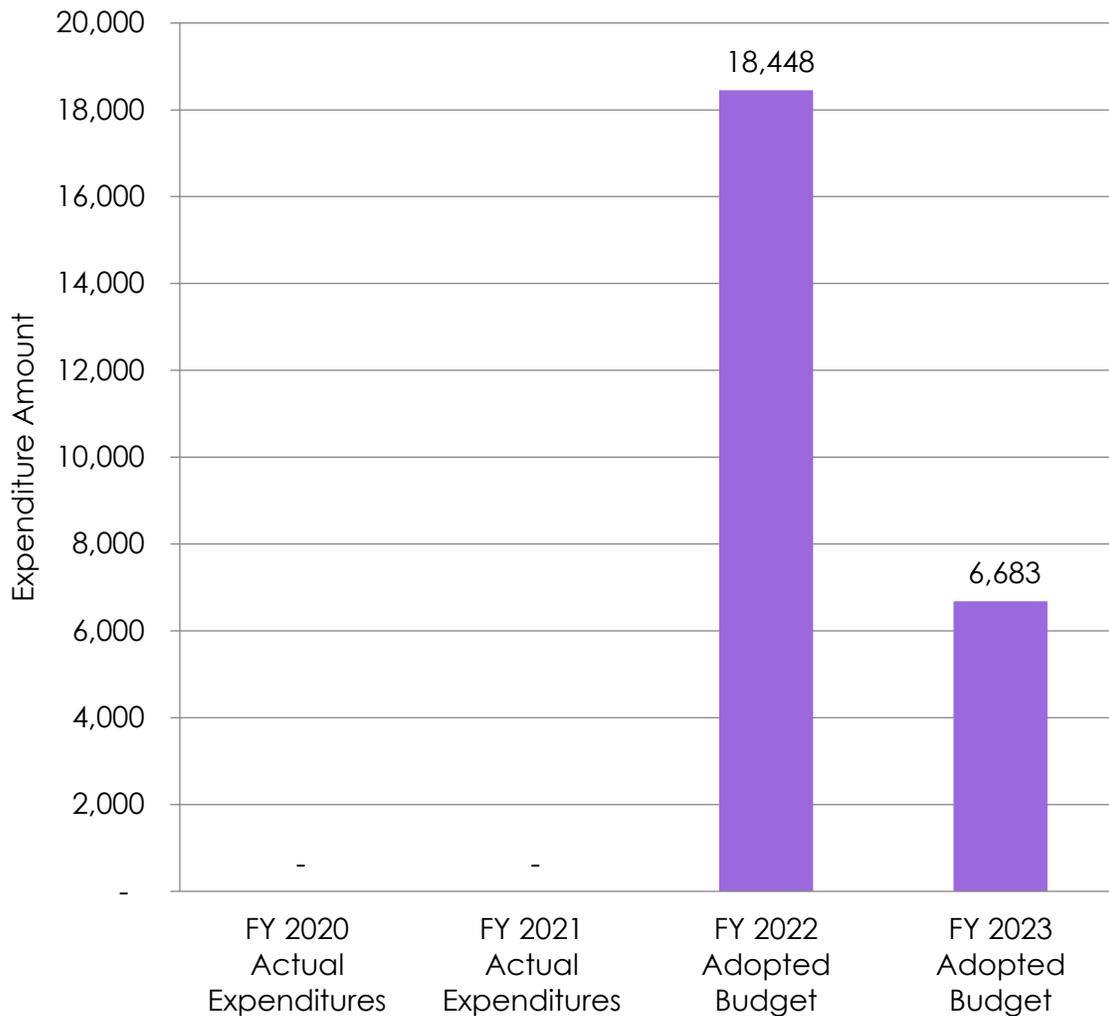
Contractual Services:

4-100-12320-3167	Professional Services	-	341,600	202,560	-	(202,560)	-100.0%
TOTAL REASSESSMENT:		-	341,600	202,560	-	(202,560)	-100.0%

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



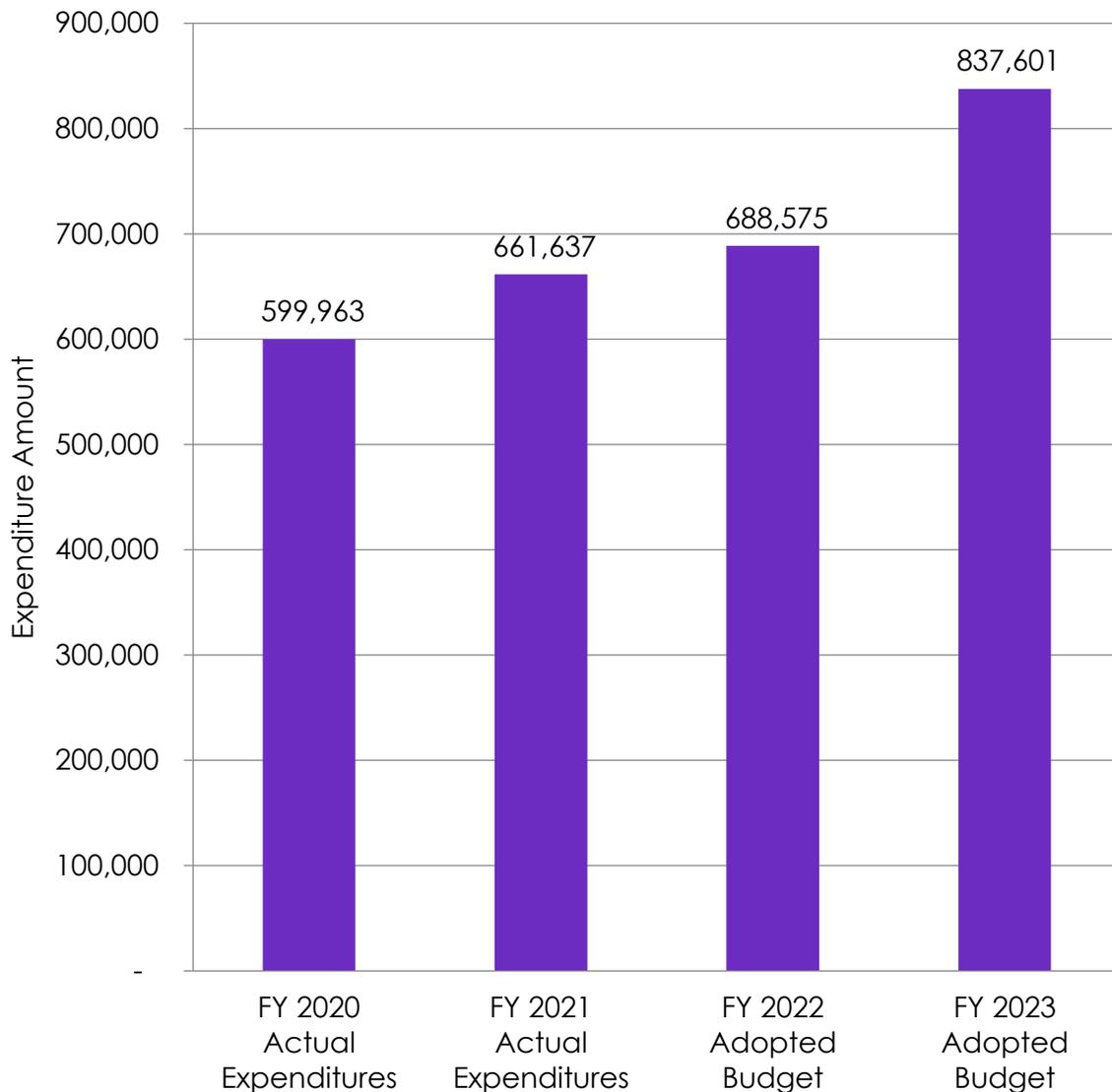
Board of Equalization Expenditures

Account Number	Account Name	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>BOARD OF EQUALIZATION (12330):</u>							
Salaries & Wages:							
4-100-12330-1716	Remuneration/ Board of Equalization	-	-	15,000	5,000	(10,000)	-66.67%
Employee Benefits:							
4-100-12330-2600	Workers' Compensation Insurance	-	-	100	100	-	0.00%
Other Charges:							
4-100-12330-3320	Maintenance & Service Contracts	-	-	100	100	-	0.00%
4-100-12330-3600	Advertising	-	-	1,000	500	(500)	-50.00%
4-100-12330-5210	Postal Service	-	-	500	250	(250)	-50.00%
4-100-12330-5230	Telecommunic ations	-	-	500	250	(250)	-50.00%
4-100-12330-6001	Office Supplies	-	-	100	100	-	0.00%
TOTAL BOARD OF EQUALIZATION:		-	-	18,448	6,683	(11,765)	-63.77%

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	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>TREASURER (12410):</u>							
Salaries & Wages:							
4-100-12410-1100	Salaries & Wages – Regular	329,169	319,991	343,470	368,269	24,799	7.22%
4-100-12410-1300	Salaries & Wages-Part-Time	-	-	-	-	-	0.00%
4-100-12410-1300	One Time Payment	-	4,500	-	-	-	0.00%
Employee Benefits:							
4-100-12410-2100	FICA/Medicare-Employer	24,652	24,427	26,275	28,173	1,898	7.22%
4-100-12410-2210	Virginia Retirement System	30,728	33,288	35,721	43,087	7,367	20.62%
4-100-12410-2215	Hybrid Premium	1,042	948	1,100	1,000	(100)	-9.09%
4-100-12410-2310	Hospitalization Insurance	58,456	61,020	64,404	70,633	6,229	9.67%
4-100-12410-2400	Group Life Insurance	1,705	1,728	1,855	1,989	134	7.22%
4-100-12410-2600	Unemployment Insurance	93	173	150	200	50	33.33%
4-100-12410-2700	Workers' Compensation Insurance	206	226	250	250	-	0.00%
4-100-12410-2900	Accrued Annual & Sick Leave	-	2,094	-	-	-	0.00%
Contractual Services:							
4-100-12410-3180	Contractual Services	23,635	27,414	25,900	28,000	2,100	8.11%
4-100-12410-3320	Maintenance & Service Contract	1,392	2,790	2,100	2,400	300	14.29%

Treasurer, Continued

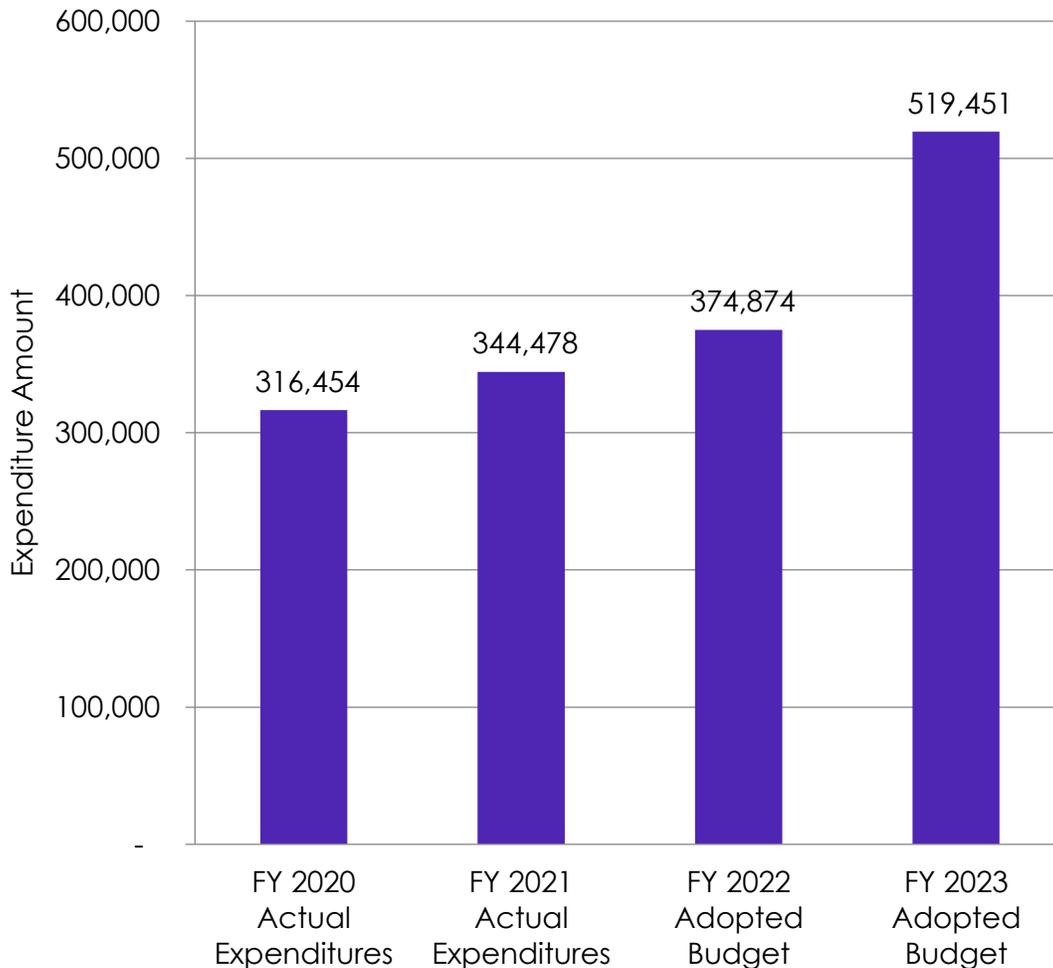
Account Number	Account Name	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Other Charges:							
4-100-12410-5210	Postal Service	54,173	54,842	56,800	56,800	-	0.00%
4-100-12410-5230	Telecommunica tions	1,043	746	4,800	1,000	(3,800)	-79.17%
4-100-12410-5510	Mileage	542	411	700	700	-	0.00%
4-100-12410-5530	Food & Lodging	301	-	700	700	-	0.00%
4-100-12410-5540	Convention, Training, & Education	1,555	1,595	2,700	2,700	-	0.00%
4-100-12410-5810	Dues & Association Membership	1,495	1,405	1,850	1,850	-	0.00%
4-100-12410-5897	Bank Service Charges	10,678	9,813	5,750	5,750	-	0.00%
Materials and Supplies:							
4-100-12410-6001	Office Supplies	3,792	3,761	3,800	3,800	-	0.00%
4-100-12410-6008	Vehicles Supplies (Gas, Oil, Grease)	11	-	100	100	-	0.00%
4-100-12410-6012	Subscriptions	146	150	150	200	50	33.33%
Capital Outlay:							
4-100-12410-8202	Furniture & Fixtures	870	-	-	-	-	0.00%
Credit Card Convenience Fee Recoveries:							
Other Charges:							
4-100-12410-5897-001	Credit Card Convenience Fee	54,281	110,316	110,000	20,000	110,000	100.00%
TOTAL TREASURER:		599,963	661,637	688,575	837,601	149,026	21.64%

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DEPARTMENT OF FINANCE

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

Finance



Department of Finance Expenditures

Account Number	Account Name	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>DEPARTMENT OF FINANCE (12440):</u>							
Salaries & Wages:							
4-100-12440-1100	Salaries & Wages – Regular	210,719	221,835	231,000	294,630	63,630	27.55%
4-100-12440-1801	One Time Payment	-	3,000	-	-	-	0.00%
Employee Benefits:							
4-100-12440-2100	FICA/Medicare-Employer Virginia	15,572	16,698	17,672	22,482	4,810	27.22%
4-100-12440-2210	Retirement System	19,839	23,033	24,024	35,304	11,280	46.95%
4-100-12440-2215	Hybrid STD/LTD Premium	145	196	150	200	50	33.33%
4-100-12440-2310	Hospitalization Insurance	35,314	38,946	38,750	47,316	8,566	22.11%
4-100-12440-2400	Group Life Insurance	1,099	1,194	1,220	1,644	424	34.75%
4-100-12440-2500	VRS Health Insurance Credit	202	165	208	250	42	20.19%
4-100-12440-2600	Unemployment Insurance Workers'	35	122	50	125	75	150.00%
4-100-12440-2700	Compensation Insurance Accrued	136	150	150	150	-	0.00%
4-100-12440-2900	Annual & Sick Leave Payout	-	-	-	-	-	0.00%
4-100-12440-2820	Education-Tuition Assistance	-	-	-	-	-	0.00%
Contractual Services:							
4-100-12440-3180	Contractual Services	-	-	-	1,300	1,300	100.00%
4-100-12440-3320	Maintenance and Service Contracts	25,317	33,329	45,000	95,000	50,000	111.11%

Department Of Finance, Continued

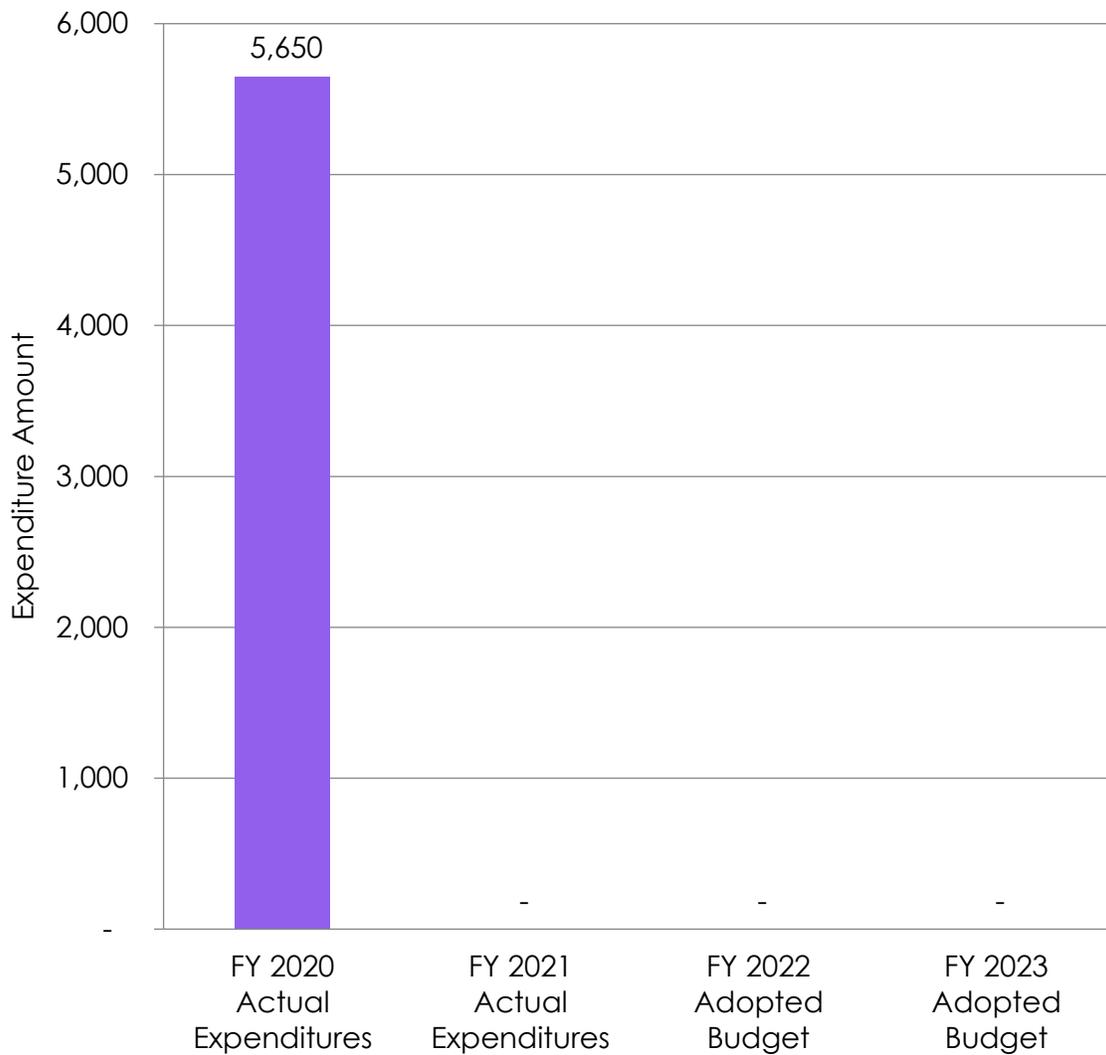
Account Number	Account Name	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-12440-3500	Printing	40	465	150	500	350	233.33%
Other Charges:							
4-100-12440-5210	Postage	317	298	500	500	-	0.00%
4-100-12440-5230	Telecommunications	825	806	1,000	1,000	-	0.00%
4-100-12440-5510	Mileage	320	-	500	750	250	50.00%
4-100-12440-5530	Food & Lodging	423	-	2,000	2,000	-	0.00%
4-100-12440-5540	Convention, Training, & Education	920	244	5,000	5,000	-	0.00%
4-100-12440-5810	Dues & Association Membership	679	1,519	1,500	2,000	500	33.33%
4-100-12440-5897	Bank Financing Charges	40	-	-	-	-	0.00%
Materials and Supplies:							
4-100-12440-6001	Office Supplies	3,780	2,200	4,000	4,000	-	0.00%
4-100-12440-6002	Food Supplies	-	-	500	500	-	0.00%
4-100-12440-6008	Vehicle Supplies- Fuel	56	-	-	-	-	0.00%
4-100-12440-6012	Book and Subscriptions	-	224	-	300	300	0.00%
4-100-12440-6014	Other Operating Supplies	677	53	1,000	1,000	-	0.00%
4-100-12440-6015	Cigarette Tax Stamps	0	-	-	-	-	0.00%
Capital Outlay:							
4-100-12440-8202	Furniture & Fixtures	-	-	500	3,500	3,000	600.00%
TOTAL DEPARTMENT OF FINANCE:		316,454	344,478	374,874	519,451	144,577	38.57%

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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 consolidated their IT services in an effort to provide more efficient services to all County and School Board staff. All IT staff are employed by SCPS.

Information Technology



Information Technology Expenditures

Account Number	Account Name	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
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INFORMATION TECHNOLOGY (12510):**Salaries &
Wages:**

4-100-12510-1100	Salaries & Wages – Regular	-	-	-	-	-	0.00%
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**Employee
Benefits:**

4-100-12510-2100	FICA/Medicare- Employer	-	-	-	-	-	0.00%
4-100-12510-2210	Virginia Retirement System	-	-	-	-	-	0.00%
4-100-12510-2310	Hospitalization Insurance	-	-	-	-	-	0.00%
4-100-12510-2400	Group Life Insurance	-	-	-	-	-	0.00%
4-100-12510-2500	VRS Health Insurance Credit	-	-	-	-	-	0.00%
4-100-12510-2600	Unemployment Insurance	-	-	-	-	-	0.00%
4-100-12510-2700	Workers' Compensation Insurance	-	-	-	-	-	0.00%
4-100-12510-2900	Accrued Annual & Sick Leave Payout	-	-	-	-	-	0.00%

**Contractual
Services:**

4-100-12510-3166	Contractual Services	-	-	-	-	-	0.00%
4-100-12510-3170	Professional Services	-	-	-	-	-	0.00%
4-100-12510-3310	Repairs & Maintenance	-	-	-	-	-	0.00%
4-100-12510-3320	Maintenance & Service Contract	-	-	-	-	-	0.00%

Information Technology, Continued

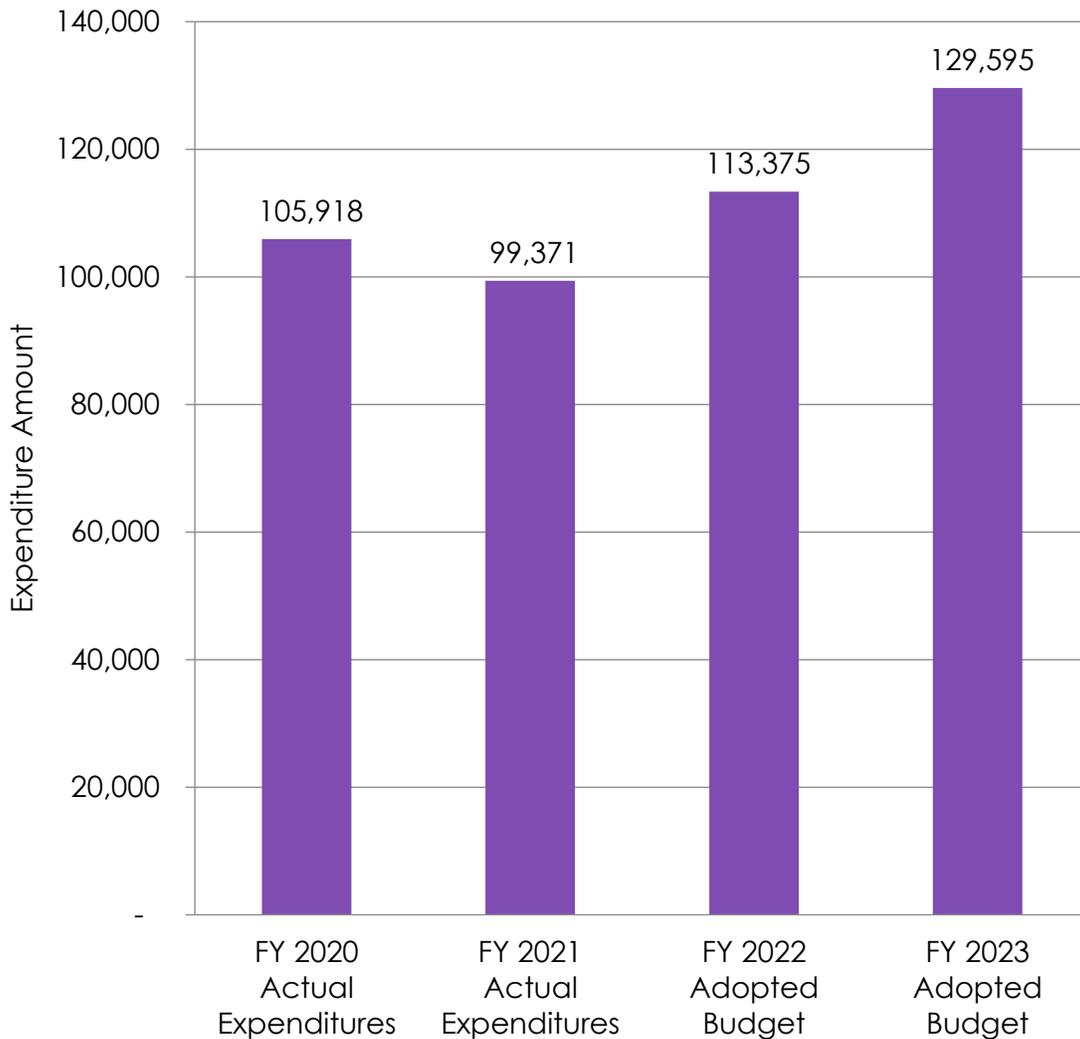
Account Number	Account Name	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Other Charges:							
4-100-12510-5230	Telecommunica tions	-	-	-	-	-	0.00%
4-100-12510-5309	Contractors Equipment Insurance	(2,165)	-	-	-	-	0.00%
4-100-12510-5510	Mileage	-	-	-	-	-	0.00%
Materials and Supplies:							
4-100-12510-6001	Office Supplies	7,814	-	-	-	-	0.00%
4-100-12510-6012	Books & Supplies	-	-	-	-	-	0.00%
Payment to Joint Operations:							
4-100-12510-7000	Training School	-	-	-	-	-	0.00%
Capital Outlay:							
4-100-12510-8107	EDP Equipment- Network Replacements	-	-	-	-	-	0.00%
4-100-12510-8108	EDP Equipment- Computing Replacements	-	-	-	-	-	0.00%
4-100-12510-8202	Furniture & Fixtures	-	-	-	-	-	0.00%
4-100-12510-8207	EDP Equipment	-	-	-	-	-	0.00%
TOTAL INFORMATION SYSTEMS:		5,650	-	-	-	-	0.00%

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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	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>GEOGRAPHIC INFORMATION SYSTEMS (GIS) (12540):</u>							
Salaries & Wages:							
4-100-12540-1100	Salaries & Wages – Regular	75,642	75,351	77,155	83,400	6,245	8.09%
4-100-12540-1801	One Time Payment	-	750	-	-	-	0.00%
Employee Benefits:							
4-100-12540-2100	FICA/Medicare-Employer	5,787	5,822	5,900	6,400	500	8.47%
4-100-12540-2210	Virginia Retirement System	7,088	7,867	8,025	9,700	1,675	20.87%
4-100-12540-2400	Group Life Insurance	393	408	420	450	30	7.14%
4-100-12540-2500	VRS Health Insurance Credit	83	68	70	75	5	7.14%
4-100-12540-2600	Unemployment Insurance	9	30	25	35	10	40.00%
4-100-12540-2700	Workers' Compensation Insurance	47	51	50	60	10	20.00%
Contractual Services:							
4-100-12540-3162	Professional Services	-	-	3,500	3,500	-	0.00%
4-100-12540-3166	Contractual Services	16,000	8,800	16,300	16,300	-	0.00%
Other Charges:							
4-100-12540-3310	Repairs & Maintenance	-	-	500	500	-	0.00%
4-100-12540-3320	Maintenance & Service Contracts	94	97	-	-	-	0.00%
4-100-12540-5210	Postal Service	12	4	25	25	-	0.00%
4-100-12540-5230	Telecommunications	155	122	400	300	(100)	-25.00%

Geographic Information Systems, Continued

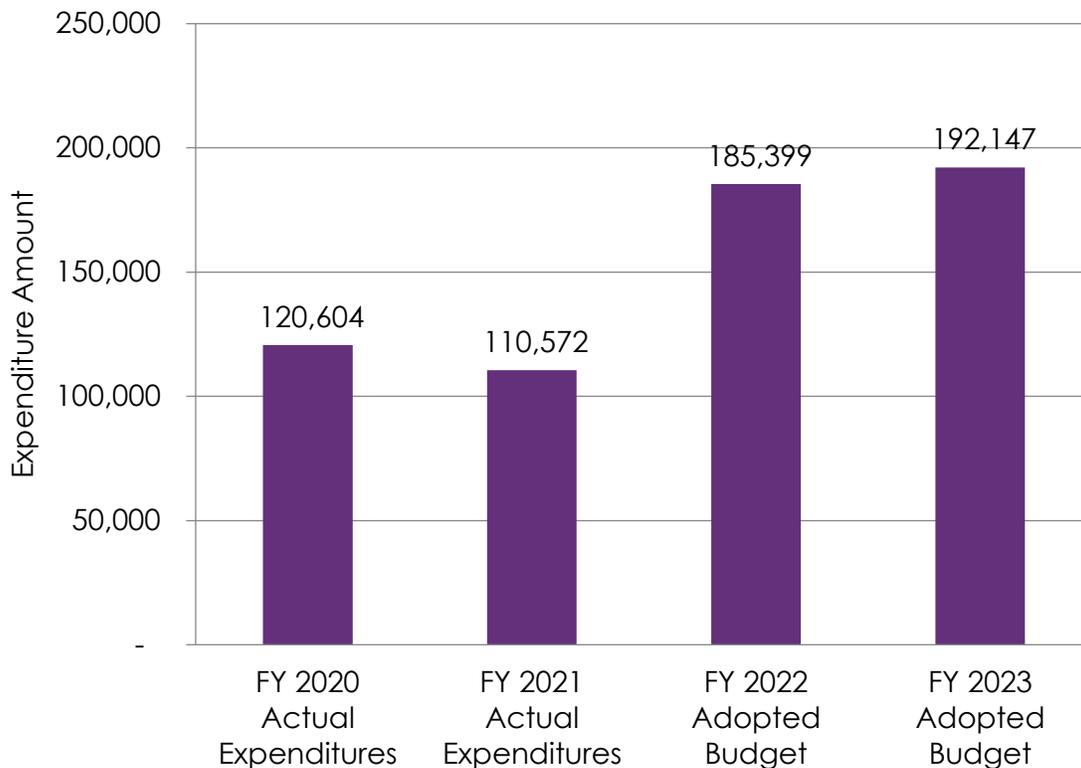
Account Number	Account Name	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Materials and Supplies:							
4-100-12540-6001	Office Supplies	-	-	5	50	45	900.00%
4-100-12540-6007	Repairs & Maintenance Supplies	-	-	200	-	(200)	-100.00%
4-100-12540-6008	Vehicles Supplies (Gas)	-	-	50	50	-	0.00%
4-100-12540-6014	Operating Supplies	610	-	750	750	-	0.00%
Capital Outlay:							
4-100-12540-8207	EDP Equipment	-	-	-	8,000	8,000	0.00%
TOTAL GEOGRAPHIC INFORMATION SYSTEMS:		105,918	99,371	113,375	129,595	16,220	14.31%

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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	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>ELECTORAL BOARD (13100):</u>							
Salaries & Wages:							
4-100-13100-1100	Salaries & Wages – Regular	8,851	8,851	8,850	9,292	442	4.99%
4-100-13100-1700	Stipend for Services	48,175	42,733	48,000	48,000	-	0.00%
Employee Benefits:							
4-100-13100-2100	FICA/Medicare-Employer	677	677	4,349	4,380	31	0.71%
4-100-13100-2600	Unemployment Insurance	9	61	20	100	80	400.00%
4-100-13100-2700	Workers' Compensation Insurance	5	6	20	25	5	25.00%
Contractual Services:							
4-100-13100-3180	Contractual Services	-	-	20,900	-	(20,900)	-100.00%
4-100-13100-3310	Repairs & Maintenance	649	431	2,800	1,593	(1,207)	-43.11%
4-100-13100-3320	Maintenance and Service Contracts	21,296	16,706	50,300	58,807	8,507	16.91%
4-100-13100-3500	Printing	12,557	8,738	14,580	17,820	3,240	22.22%
4-100-13100-3600	Advertising	743	4,573	1,600	2,000	400	25.00%
Other Charges:							
4-100-13100-5210	Postal Service	1,523	1,279	17,700	25,000	7,300	41.24%
4-100-13100-5230	Telecommunications	383	67	600	600	-	0.00%

Electoral Board, Continued

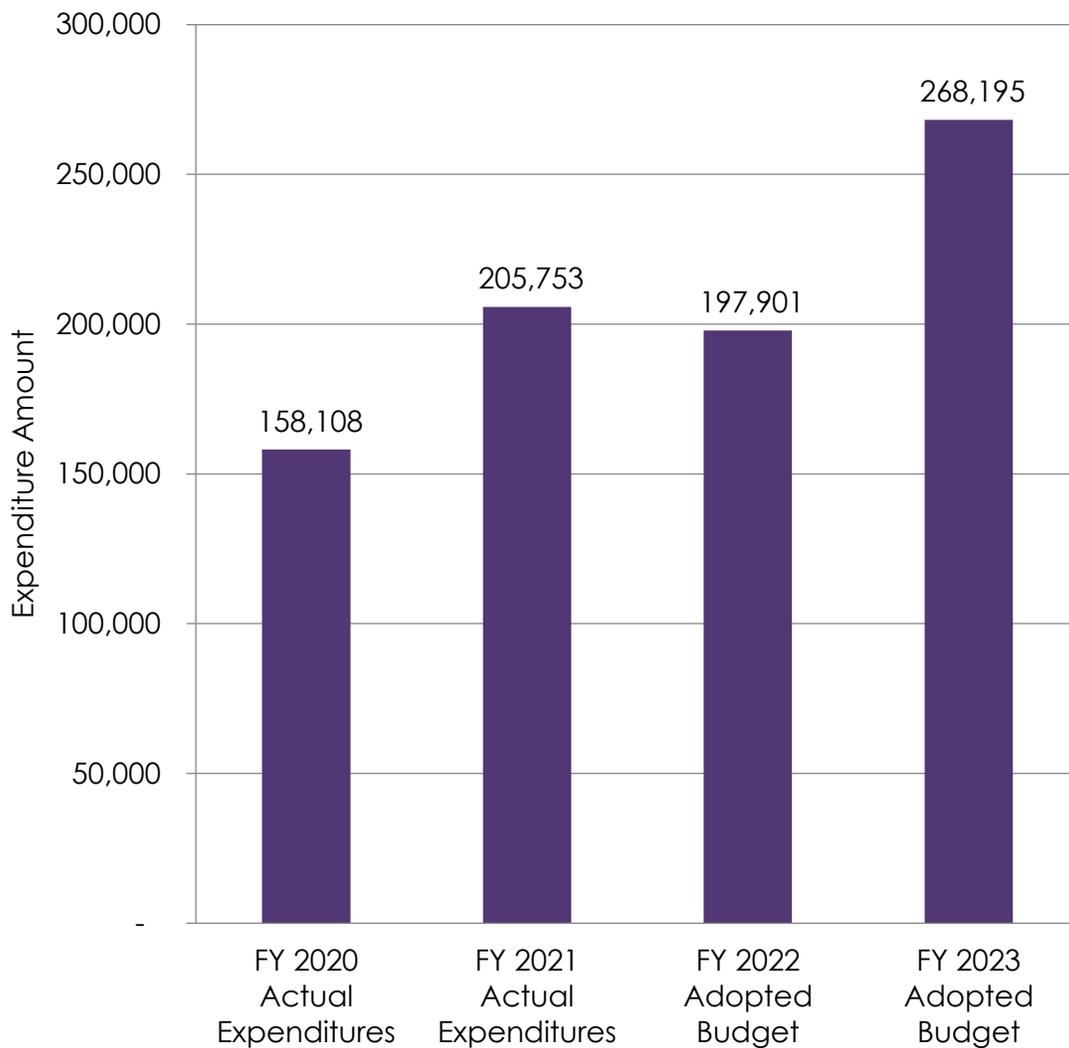
Account Number	Account Name	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-13100-5309	Contractors Equipment Insurance	100	100	-	150	150	100.00%
4-100-13100-5410	Lease/Rent Equipment	-	297	-	-	-	0.00%
4-100-13100-5420	Lease/Rent Building	2,550	825	1,500	1,800	300	20.00%
4-100-13100-5510	Mileage	1,800	1,608	4,500	4,500	-	0.00%
4-100-13100-5530	Food & Lodging	213	537	3,600	3,600	-	0.00%
4-100-13100-5540	Convention, Training, & Education	450	-	800	800	-	0.00%
4-100-13100-5810	Dues & Association Membership	180	180	180	180	-	0.00%
Materials and Supplies:							
4-100-13100-6001	Office Supplies	19,503	3,981	4,300	4,800	500	11.63%
4-100-13100-6008	Vehicle Supplies (Gas, Oil, Grease)	941	278	800	500	(300)	-37.50%
4-100-13100-6014	Operating Supplies	-	-	-	-	-	0.00%
Capital Outlay:							
4-100-13100-8101	Machinery & Equipment	0	18645	0	8200	8200	100.00%
4-100-13100-8112	Voting Machines	0	0	0	0	0	0.00%
4-100-13100-8102	Furniture & Fixtures	0	0	0	0	0	0.00%
TOTAL ELECTORAL BOARD:		120,604	110,572	185,399	192,147	6,748	3.64%

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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	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>GENERAL REGISTRAR (13200):</u>							
Salaries & Wages:							
4-100-13200-1100	Salaries & Wages – Regular	56,829	76,376	85,929	129,500	43,571	50.71%
4-100-13200-1200	Salaries & Wages-- Overtime	-	(2,275)	-	-	-	0.00%
4-100-13200-1300	Salaries & Wages- Part-Time	55,152	36,172	42,000	52,000	10,000	23.81%
4-100-13200-1801	One Time Payment	-	2,250	-	-	-	0.00%
Employee Benefits:							
4-100-13200-2100	FICA/Me diccare- Employer	8,088	8,099	9,787	13,885	4,098	41.88%
4-100-13200-2210	Virginia Retirement System	5,325	7,928	8,937	15,060	6,123	68.51%
4-100-13200-2215	Hybrid STD/LTD Premium	-	102	-	125	125	0.00%
4-100-13200-2310	Hospitalization Insurance Group	11,919	19,539	21,624	23,800	2,176	10.06%
4-100-13200-2400	Life Insurance VRS	296	412	464	700	236	50.86%
4-100-13200-2500	Health Insurance Credit	-	17	-	25	25	0.00%
4-100-13200-2600	Unemployment Insurance	72	57	100	100	-	0.00%
4-100-13200-2700	Workers' Compensation	53	60	100	100	-	0.00%
4-100-13200-2900	Insurance Accrued Annual & Sick Leave Payout	-	-	-	-	-	0.00%

General Registrar, Continued

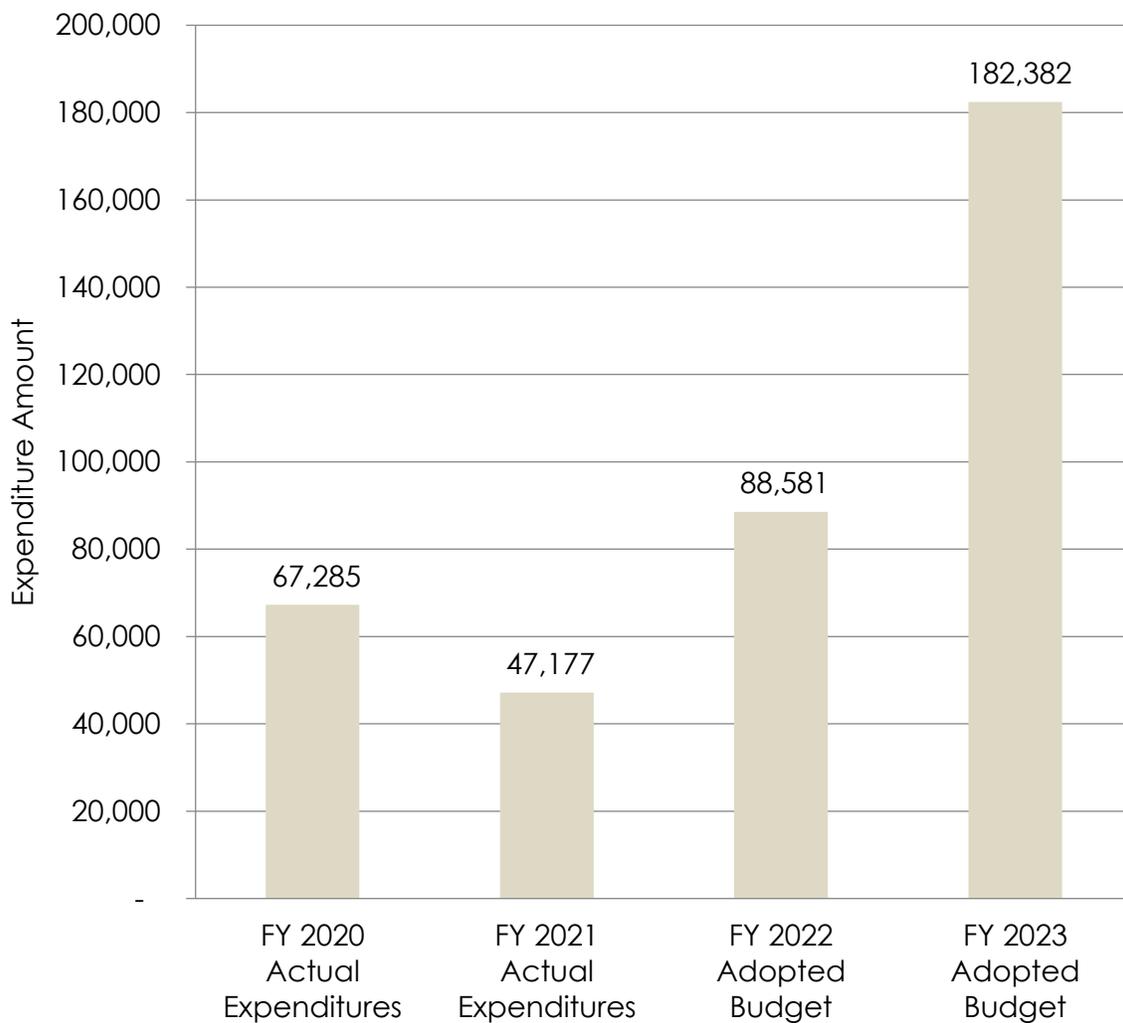
Account Number	Account Name	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Contractual Services:							
4-100-13200-3180	Contractual Services	1,400	3,000	6,200	8,000	1,800	29.03%
4-100-13200-3310	Repairs & Maintenance	-	-	500	550	50	10.00%
4-100-13200-3320	Maintenance & Service Contract	2,632	2,921	3,100	5,100	2,000	64.52%
4-100-13200-3500	Printing	-	-	300	300	-	0.00%
4-100-13200-3600	Advertising	3,056	2,884	2,800	2,800	-	0.00%
Other Charges:							
4-100-13200-5210	Postal Service	2,946	9,899	7,400	7,400	-	0.00%
4-100-13200-5230	Telecommunications	661	1,249	1,000	1,200	200	20.00%
4-100-13200-5510	Mileage	488	150	1,000	1,000	-	0.00%
4-100-13200-5530	Food & Lodging	615	-	2,200	2,100	(100)	-4.55%
4-100-13200-5540	Convention, Training, & Education	425	-	1,300	1,200	(100)	-7.69%
4-100-13200-5810	Dues & Association Membership	200	250	200	250	50	25.00%
Materials and Supplies:							
4-100-13200-6001	Office Supplies	6,691	33,621	2,800	2,800	-	0.00%
4-100-13200-6012	Book and Subscriptions	146	159	160	200	40	25.00%
Capital Outlay:							
4-100-13200-8201	Machinery & Equipment	355	1,666	-	-	-	0.00%
4-100-13200-8202	Furniture & Fixtures	759	1,215	-	-	-	0
TOTAL GENERAL REGISTRAR:		158,108	205,753	97,901	68,195	70,294	35.52%

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CIRCUIT COURT

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

Circuit Court



Circuit Court Expenditures

Account Number	Account Name	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>CIRCUIT COURT (21100):</u>							
Salaries & Wages:							
4-100-21100-1100	Salaries & Wages – Regular	45,278	22,639	45,000	45,000	-	0.00%
4-100-21100-1300	Salaries & Wages – Part-time	-	-	23,000	24,000	1,000	4.35%
4-100-21100-1801	One Time Payment	-	750	-	-	-	0.00%
Employee Benefits:							
4-100-21100-2100	FICA/Medicare-Employer	3,258	2,556	3,447	5,279	1,832	53.15%
4-100-21100-2210	Virginia Retirement System	4,292	2,375	4,680	5,528	848	18.12%
4-100-21100-2310	Hospitalization Insurance	11,919	5,475	8,556	9,420	864	10.10%
4-100-21100-2400	Group Life Insurance	235	122	243	255	12	4.94%
4-100-21100-2600	Unemployment Insurance	9	30	25	50	25	100.00%
4-100-21100-2700	Workers' Compensation	28	31	30	50	20	66.67%
4-100-21100-2900	Insurance Accrued Annual & Sick Leave Payout	-	11,259	-	-	-	0.00%
Contractual Services:							
4-100-21100-3310	Repairs & Maintenance	-	-	200	200	-	0.00%
4-100-21100-3320	Maintenance & Service Contract	623	959	1,000	1,100	100	10.00%
4-100-21100-3320-001	Maintenance & Service Contract-Drug Court	-	-	-	90,000	90,000	100.00%

Circuit Court, Continued

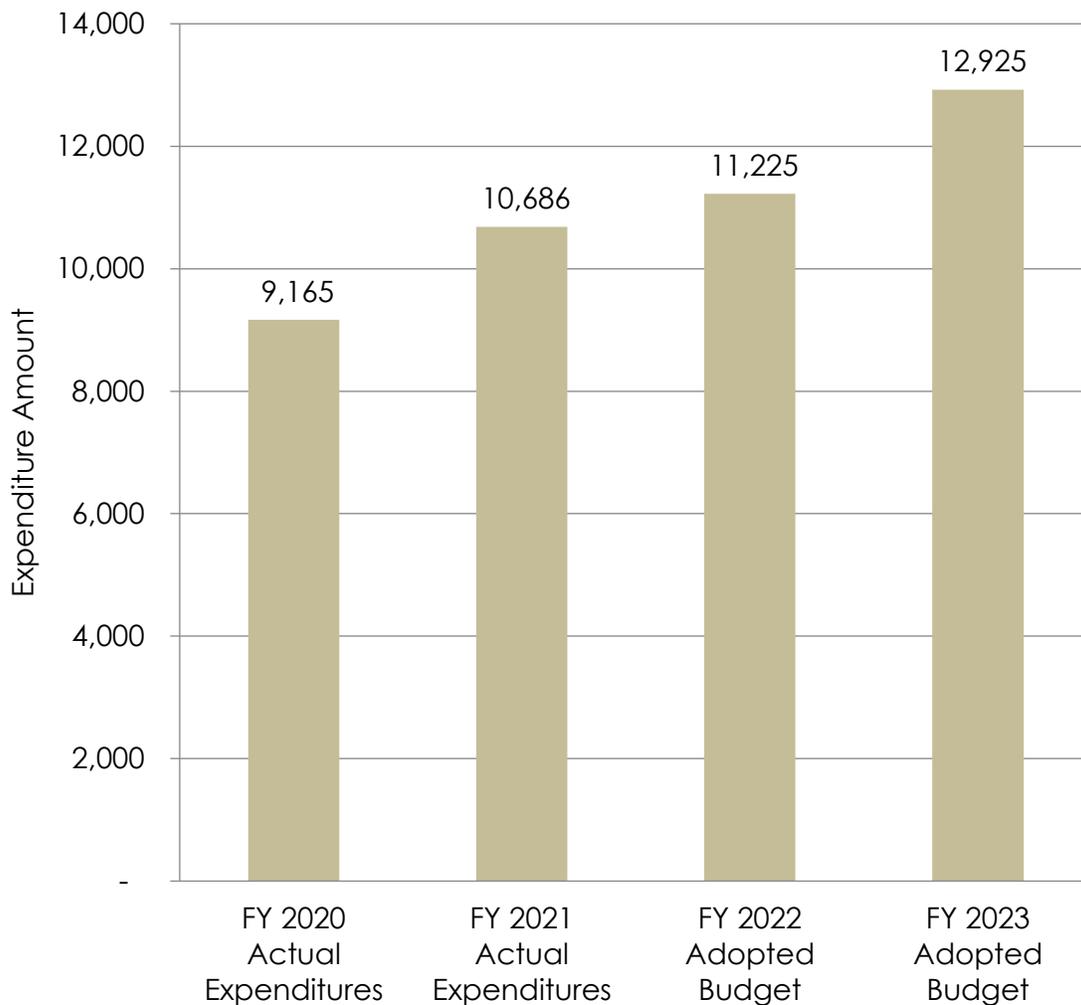
Account Number	Account Name	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Other Charges:							
4-100-21100-5210	Postal Service	110	110	300	150	(150)	-50.00%
4-100-21100-5230	Telecommunications	748	721	1,000	750	(250)	-25.00%
4-100-21100-5410	Lease/Purchase Equipment	-	-	-	-	-	0.00%
Materials and Supplies:							
4-100-21100-6001	Office Supplies	784	148	1,000	500	(500)	-50.00%
4-100-21100-6012	Books & Supplies	-	-	100	100	-	0.00%
Capital Outlay:							
4-100-21100-8202	Furniture & Fixtures	-	-	-	-	-	0.00%
TOTAL CIRCUIT COURT EXPENDITURES:		67,285	47,177	88,581	182,382	93,801	105.89%

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GENERAL DISTRICT COURT

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

General District Court



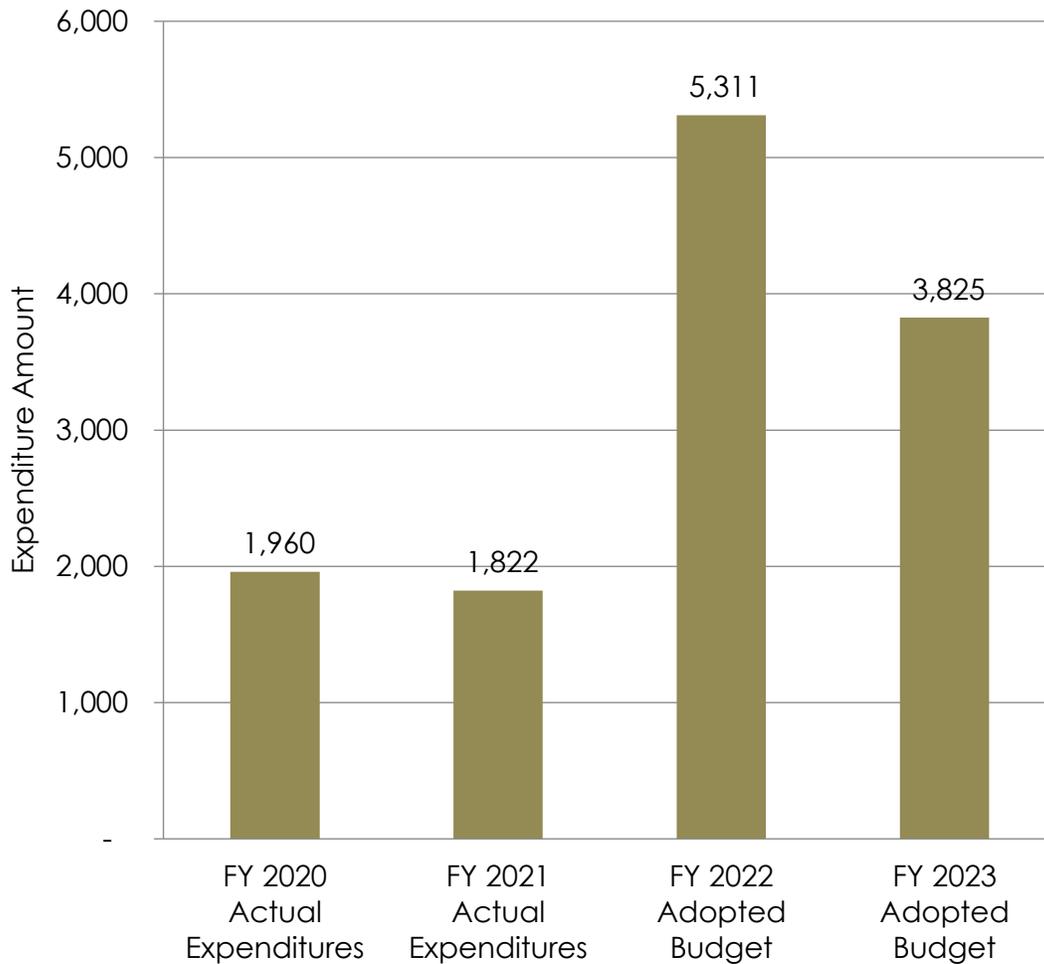
General District Court Expenditures

Account Number	Account Name	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
General District Court (21200):							
Contractual Services:							
4-100-21200-3310	Repairs & Maintenance	-	-	200	200	-	0.00%
4-100-21200-3320	Maintenance Service Contract	3,781	4,096	-	3,500	3,500	100.00%
Operational Expenses:							
4-100-21200-5210	Postal Service	-	-	800	-	(800)	-100.00%
4-100-21200-5230	Telecommunications	3,844	3,956	4,700	4,700	-	0.00%
4-100-21200-5410	Lease & Rentals	314	1,090	2,000	-	(2,000)	-100.00%
4-100-21200-5810	Dues & Association Membership	125	125	125	125	-	0.00%
Materials and Supplies:							
4-100-21200-6001	Office Supplies	607	838	2,600	2,600	-	0.00%
4-100-21200-6004	Medical & Laboratory Supplies	98	275	400	400	-	0.00%
4-100-21200-6012	Books and Supplies	395	306	400	400	-	0.00%
Capital Outlay:							
4-100-21200-8202	Furniture & Fixtures	-	-	-	1,000	1,000	100.00%
TOTAL GENERAL DISTRICT COURT:		9,165	10,686	11,225	12,925	1,700	15.14%

MAGISTRATE'S OFFICE

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

Magistrate's Office



Magistrate's Office Expenditures

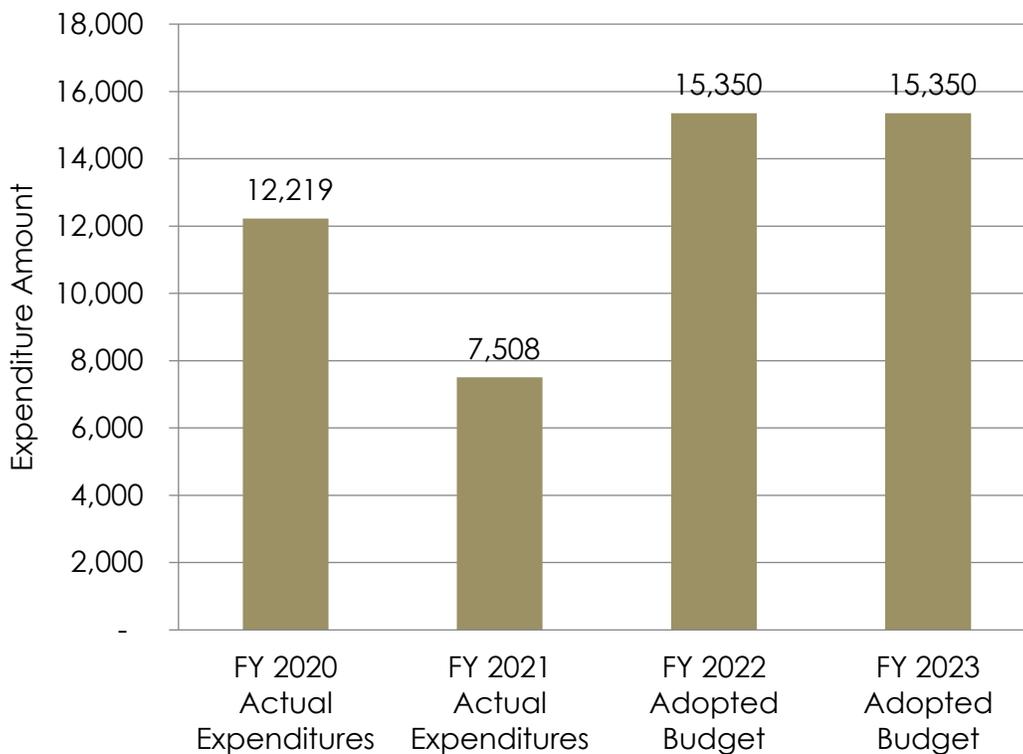
Account Number	Account Name	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>MAGISTRATES' OFFICE (21300):</u>							
Contractual Services:							
4-100-21300-3310	Repairs & Maintenance	84	60	400	400	-	0.00%
Other Charges:							
4-100-21300-5230	Telecommunications	1,137	997	2,000	1,800	(200)	-10.00%
4-100-21300-5810	Dues & Association Membership	25	25	25	25	-	0.00%
Materials and Supplies:							
4-100-21300-6001	Office Supplies	377	353	350	350	-	0.00%
4-100-21300-6012	Books and Subscriptions	336	386	336	350	14	4.17%
Capital Outlay:							
4-100-21300-8101	Machinery & Equipment	-	-	1,800	500	(1,300)	-72.22%
4-100-21300-8202	Furniture & Fixtures	-	-	400	400	-	0.00%
TOTAL MAGISTRATES' OFFICE:		1,960	1,822	5,311	3,825	(1,486)	-27.98%

JUVENILE & DOMESTIC RELATIONS COURT

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

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

Juvenile / Domestic Relations



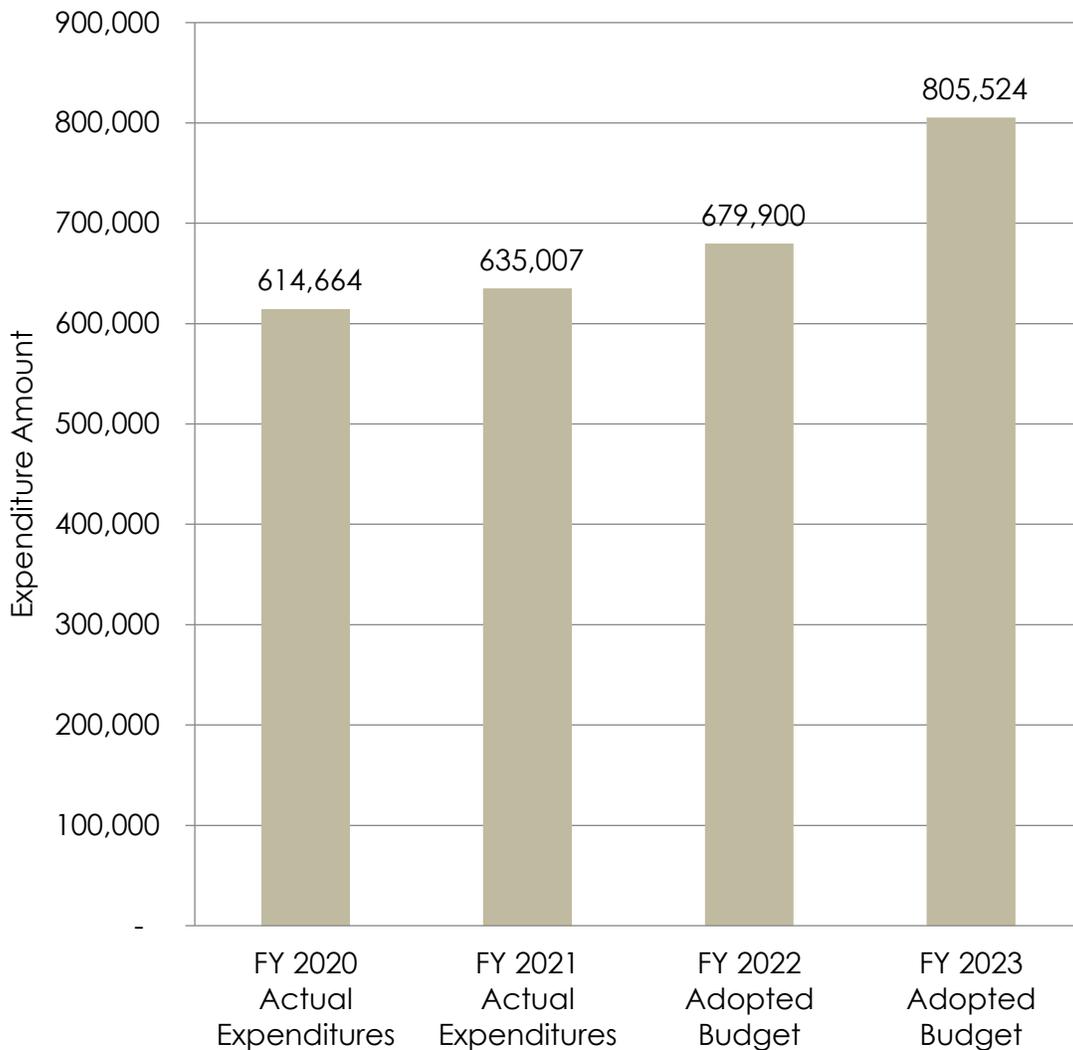
Juvenile & Domestic Relations Court Expenditures

Account Number	Account Name	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>JUVENILE/DOMESTIC RELATIONS (21500):</u>							
Contractual Services:							
4-100-21500-3320	Maintenance & Service Contract	3,479	1,505	4,200	4,200	-	0.00%
Other Charges:							
4-100-21500-5210	Postal Service	-	-	600	600	-	0.00%
4-100-21500-5230	Telecommunications	4,299	4,284	5,000	5,000	-	0.00%
4-100-21500-5540	Convention, Training, & Education	475	-	500	500	-	0.00%
4-100-21500-5810	Dues & Association Membership	260	110	350	350	-	0.00%
Materials and Supplies:							
4-100-21500-6001	Office Supplies	1,276	338	1,200	1,200	-	0.00%
4-100-21500-6004	Medical & Lab Supplies	1,170	1,270	2,000	2,000	-	0.00%
4-100-21500-6012	Books & Supplies	722	-	500	500	-	0.00%
Capital Outlay:							
4-100-21500-8202	Furniture & Fixtures	538	-	1,000	1,000	-	0.00%
Juvenile & Domestic Relations Administration (001):							
Materials and Supplies:							
4-100-21500-6001-001	Office Supplies	-	-	-	-	-	0.00%
4-100-21500-6012-001	Books & Supplies	-	-	-	-	-	0.00%
TOTAL JUVENILE/DOMESTIC RELATIONS:		12,219	7,508	15,350	15,350	-	0.00%

CLERK OF THE CIRCUIT COURT (COUNTY CLERK)

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

County Clerk



Clerk of the Circuit Court (County Clerk) Expenditures

Account Number	Account Name	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>COUNTY CLERK/CIRCUIT COURT (21600):</u>							
Salaries & Wages:							
4-100-21600-1100	Salaries & Wages – Regular	375,299	376,887	403,075	481,194	78,119	19.38%
4-100-21600-1200	Salaries & Wages- Overtime	-	-	-	-	-	0.00%
4-100-21600-1300	Salaries & Wages- Part-Time	40,286	34,817	35,000	35,000	-	0.00%
4-100-21600-1714	Jury & Commissioners	6,953	5,737	8,000	8,000	-	0.00%
4-100-21600-1801	One Time Payment	-	6,750	-	-	-	0.00%
Employee Benefits:							
4-100-21600-2100	FICA/Medicare-Employer	29,876	29,767	33,513	40,101	6,588	19.66%
4-100-21600-2210	Virginia Retirement System	34,980	39,252	41,920	56,300	14,380	34.30%
4-100-21600-2215	Hybrid STD/LTD	846	842	900	1,000	100	11.11%
4-100-21600-2310	Premium Hospitalization	79,531	92,992	95,016	113,929	18,913	19.91%
4-100-21600-2400	Insurance Group Life	1,941	2,038	2,177	2,600	423	19.45%
4-100-21600-2600	Insurance Unemployment	169	363	200	400	200	100.00%
4-100-21600-2700	Insurance Workers' Compensation	246	262	250	300	50	20.00%
4-100-21600-2900	Insurance Accrued Annual and Sick Leave	5,158	879	-	-	-	0.00%

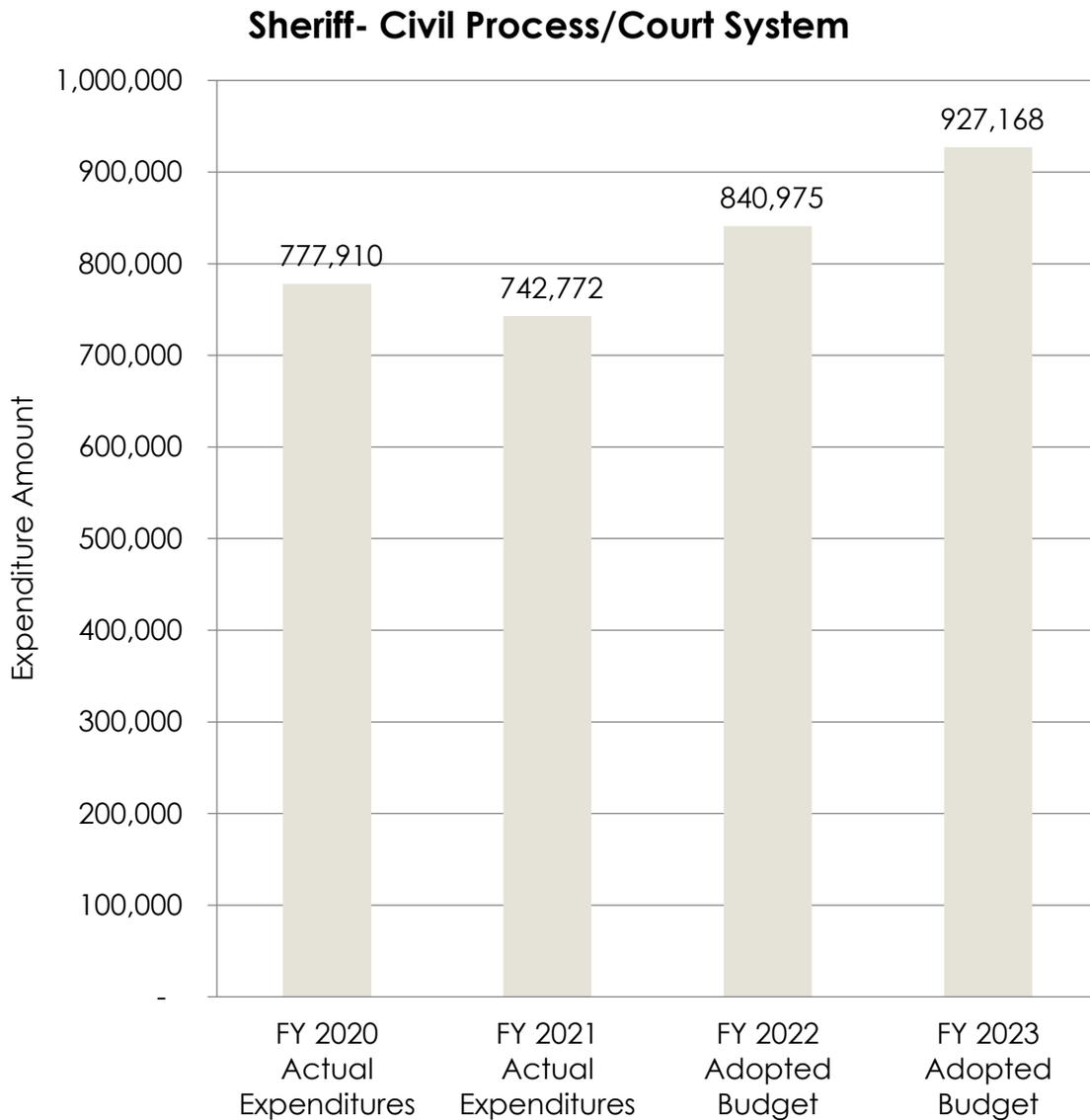
Clerk Of The Circuit Court (County Clerk), Continued

Account Number	Account Name	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Contractual Services:							
4-100-21600-3120	Professional Services (Audit)	-	4,361	4,000	4,000	-	0.00%
4-100-21600-3310	Repairs & Maintenance	-	-	500	500	-	0.00%
4-100-21600-3320	Maintenance & Service Contract	24,942	21,810	37,000	37,000	-	0.00%
4-100-21600-3500	Printing	-	525	1,500	1,500	-	0.00%
Other Charges:							
4-100-21600-5210	Postal Service	4,214	2,721	4,000	4,000	-	0.00%
4-100-21600-5230	Telecommunications	5,679	9,969	6,700	13,200	6,500	97.01%
4-100-21600-5810	Dues & Association Membership	345	345	500	500	-	0.00%
4-100-21600-5897	Fees- Court Funds	-	-	150	500	350	233.33%
Materials and Supplies:							
4-100-21600-6001	Office Supplies	3,935	3,841	3,000	3,000	-	0.00%
4-100-21600-6004	Medical Supplies	137	511	1,000	1,000	-	0.00%
4-100-21600-6021	Record Books	126	436	1,000	1,000	-	0.00%
Capital Outlay:							
4-100-21600-8202	Furniture & Fixtures	-	(100)	500	500	-	0.00%
4-100-21600-8207	EDP Equipment	-	-	-	-	-	0.00%
TOTAL COUNTY CLERK/CIRCUIT COURT:		614,664	635,007	679,900	805,524	125,624	18.48%

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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 Security Expenditures

Account Number	Account Name	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>SHERIFF- COURTS (21700):</u>							
Salaries & Wages:							
4-100-21700-1100	Salaries & Wages – Regular	369,235	359,995	381,324	419,000	37,676	9.88%
4-100-21700-1300	Salaries & Wages – Part-Time	214,942	173,546	246,400	258,720	12,320	5.00%
4-100-21700-1801	One Time Payment	-	8,625	-	-	-	0.00%
Employee Benefits:							
4-100-21700-2100	FICA/Medic are- Employer Virginia Retirement System	45,079	42,412	48,021	51,846	3,825	7.96%
4-100-21700-2210	Retirement System	34,597	37,440	39,658	48,971	9,313	23.48%
4-100-21700-2310	Hospitalization Insurance	81,561	81,545	64,404	99,500	35,096	54.49%
4-100-21700-2400	Group Life Insurance	1,920	1,944	2,059	2,300	241	11.70%
4-100-21700-2600	Unemployment Insurance	196	496	500	500	-	0.00%
4-100-21700-2700	Workers' Compensation Insurance	10,101	10,155	10,500	10,500	-	0.00%
4-100-21700-2900	Accrued Annual and Sick Leave	197	-	16,359	-	(16,359)	-100.00%
Contractual Services:							
4-100-21700-3310	Repairs and Maintenance	6,283	6,161	6,500	6,500	-	0.00%
4-100-21700-3320	Maintenance & Service Contract	1,912	5,665	5,600	5,700	100	1.79%

Sheriff – Civil Process/Court Security Expenditures, Continued

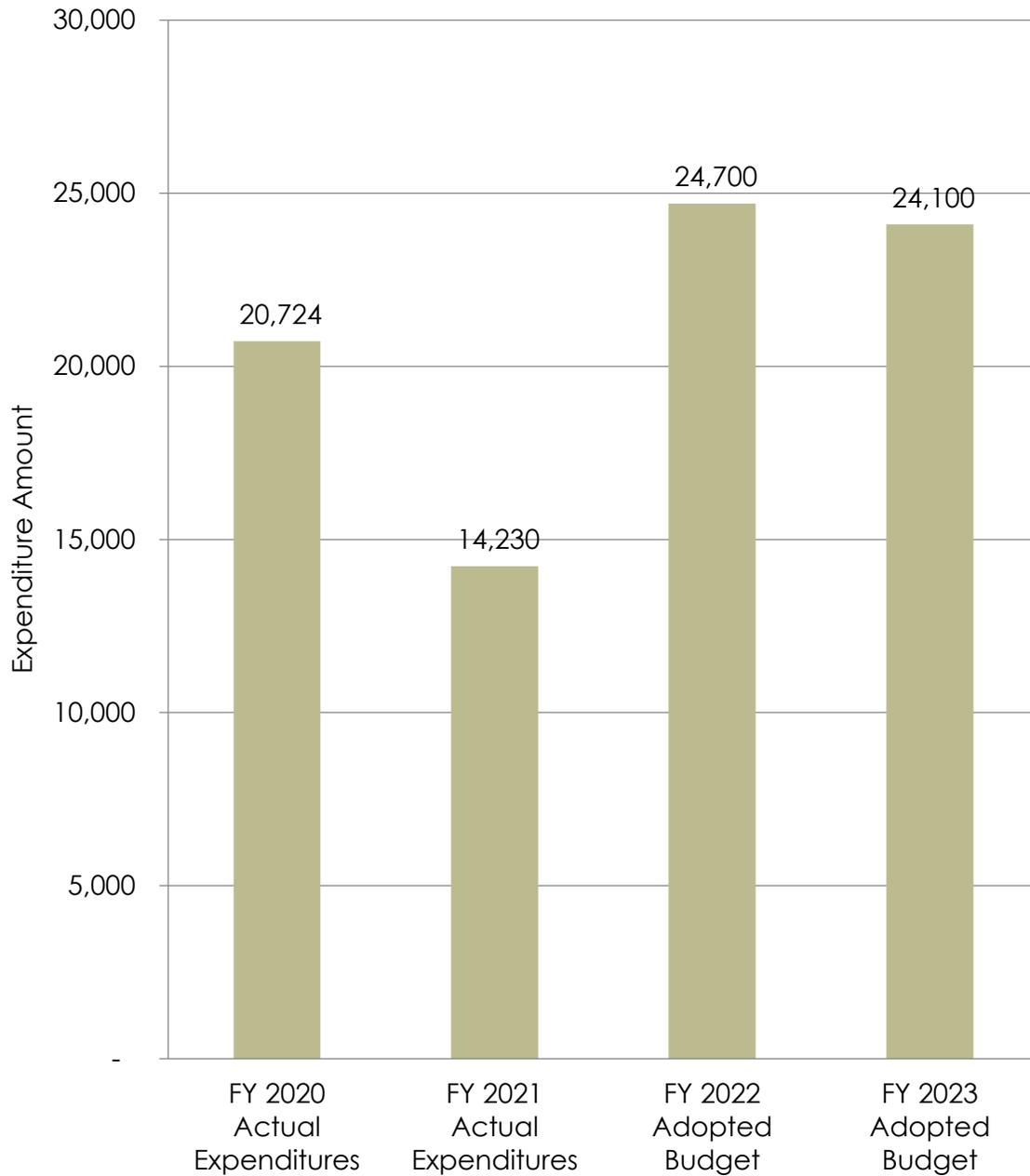
Account Number	Account Name	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Materials and Supplies:							
4-100-21700-6008	Vehicles Supplies (Gas)	11,132	9,767	14,500	14,500	-	0.00%
4-100-21700-6009	Auto Repairs & Maintenance	-	15	350	365	15	4.29%
4-100-21700-6010	Police Supplies	217	1,900	1,600	5,566	3,966	247.88%
4-100-21700-6011	Uniforms and Wearing Apparel	539	3,108	3,200	3,200	-	0.00%
4-100-21700-8105	Motor Vehicles & Equipment	-	-	-	-	-	0.00%
4-100-27100-8207	EPD Equipment	-	-	-	-	-	0.00%
4-100-21700-8214	Site Improvements (Security)	-	-	-	-	-	0.00%
Capital Outlay							
4-100-21700-8105	Transportation - Vehicle	-	-	-	-	-	0.00%
TOTAL SHERIFF- COURTS:		777,910	742,772	840,975	927,168	86,193	10.25%

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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



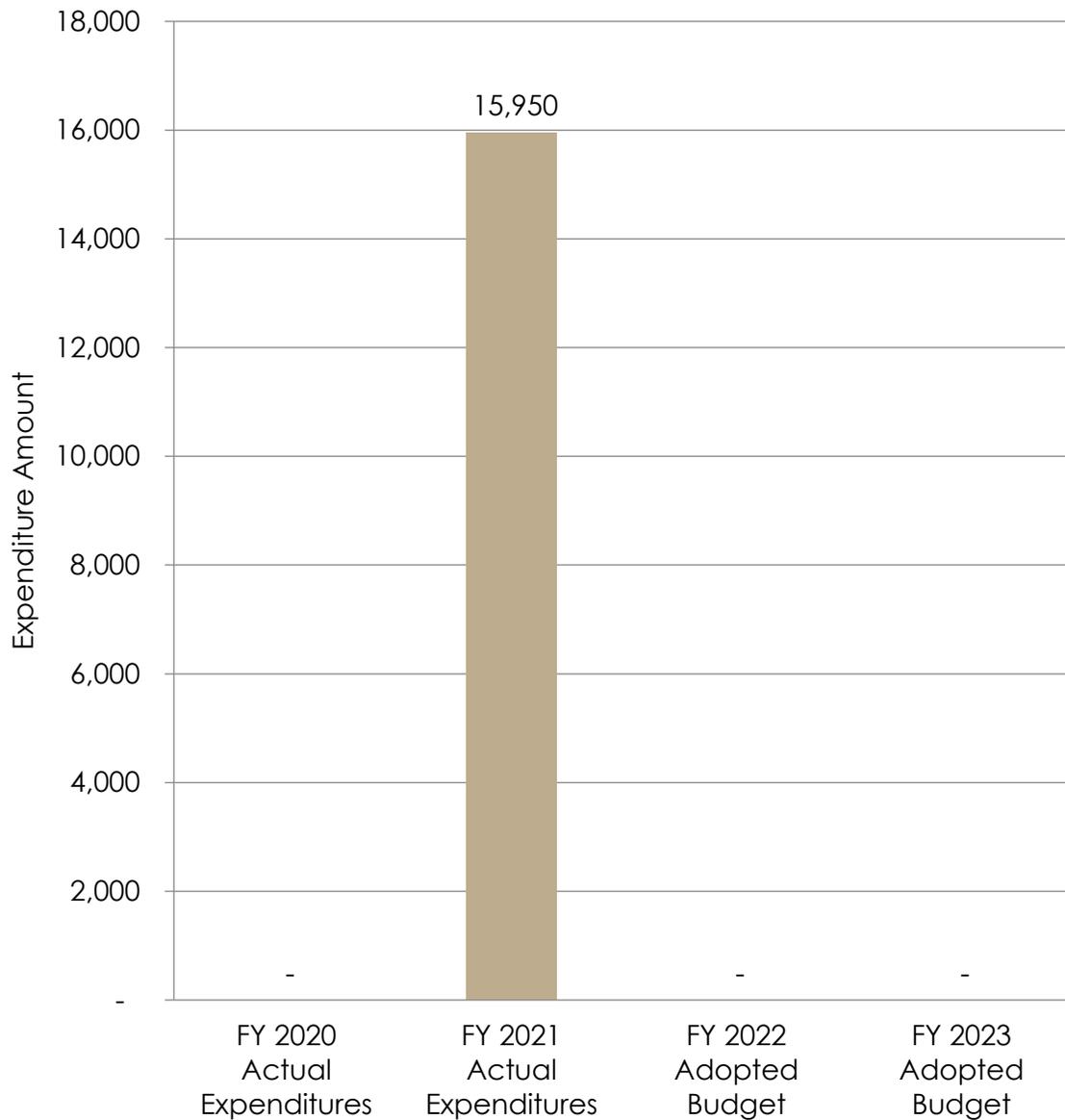
Law Library Expenditures

Account Number	Account Name	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>LAW LIBRARY (21800):</u>							
Contractual Services:							
4-100-21800-3320	Maintenance and Service Contracts	14,373	3,816	17,500	17,500	-	0.00%
Other Charges:							
4-100-21800-5230	Telecommuni- cations	527	538	1,200	600	(600)	-50.00%
Materials and Supplies:							
4-100-21800-6012	Books & Supplies	5,823	9,876	6,000	6,000	-	0.00%
TOTAL LAW LIBRARY:		20,724	14,230	24,700	24,100	(600)	-2.43%

RECORDS RESTORATION

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

Record Restoration



Records Restoration Expenditures

Account Number	Account Name	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
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RECORDS RESTORATION (21910):

Contractual Services:

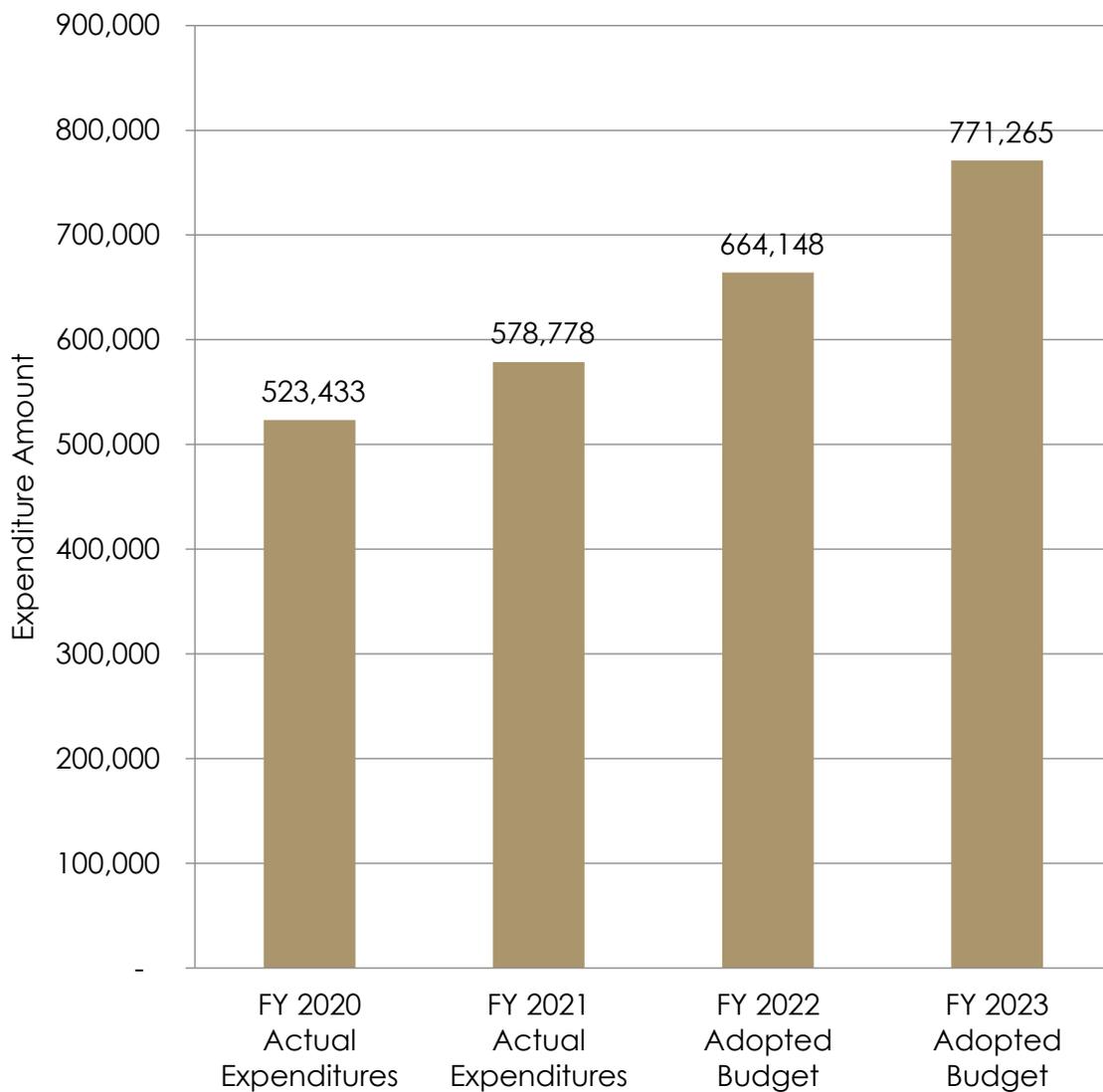
4-100-21910-3161	Microfilming	-	15,950	-	-	-	0.00%
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TOTAL RECORDS RESTORATION:		-	15,950	-	-	-	0.00%
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COMMONWEALTH'S ATTORNEY

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

Commonwealth Attorney



Commonwealth's Attorney Expenditures

Account Number	Account Name	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
COMMONWEALTH'S ATTORNEY (22100):							
Salaries & Wages:							
4-100-22100-1100	Salaries & Wages – Regular	340,268	379,221	464,220	535,250	71,030	15.30%
4-100-22100-1801	One Time Payment	-	4,500	-	-	-	0.00%
Employee Benefits:							
4-100-22100-2100	FICA/Medicare - Employer Virginia	24,290	27,769	35,513	38,995	3,482	9.81%
4-100-22100-2210	Retirement System	31,909	38,854	48,279	62,620	14,341	29.70%
4-100-22100-2215	Hybrid STD/LTD Premium	-	396	300	500	200	66.67%
4-100-22100-2310	Hospitalization Insurance	63,615	71,642	86,210	105,000	18,790	21.80%
4-100-22100-2400	Group Life Insurance	1,771	2,017	2,507	2,750	243	9.70%
4-100-22100-2600	Unemployment Insurance Workers'	44	200	100	200	100	100.00%
4-100-22100-2700	Compensation Insurance Accrued	296	338	300	400	100	33.33%
4-100-22100-2900	Annual & Sick Leave	1,138	2,967	-	-	-	0.00%
Contractual Services:							
4-100-22100-3166	Contractual Services	1,354	4,014	3,000	3,000	-	0.00%
4-100-22100-3310	Repairs & Maintenance	-	-	250	250	-	0.00%
4-100-22100-3320	Maintenance & Service Contract	18,881	5,206	2,400	2,400	-	0.00%
4-100-22100-3500	Printing	-	-	-	-	-	0.00%

Commonwealth's Attorney, Continued

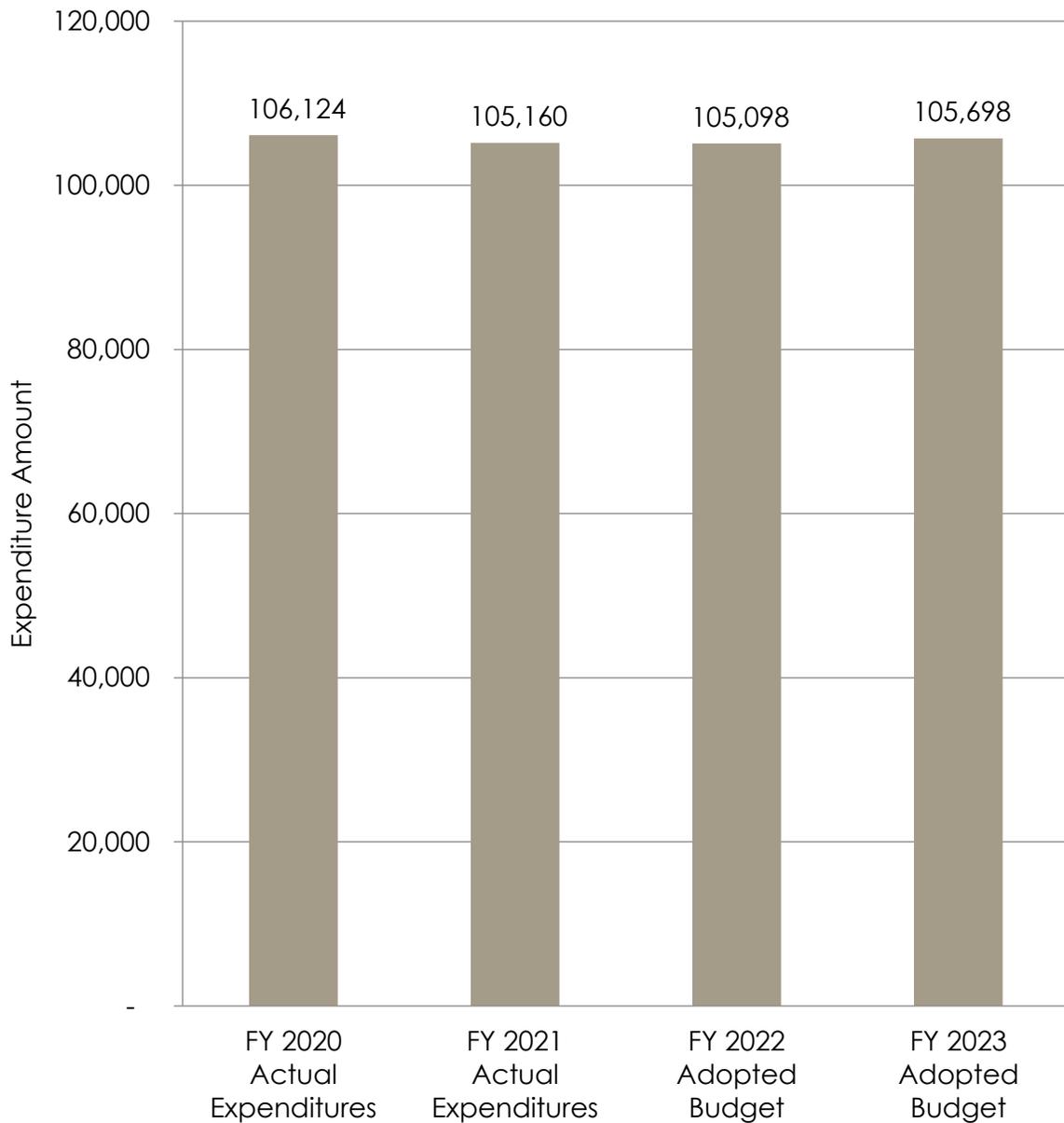
Account Number	Account Name	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Other Charges:							
4-100-22100-5210	Postal Service	680	405	1,600	1,600	-	0.00%
4-100-22100-5230	Telecommunications	3,615	2,564	6,670	5,500	(1,170)	-17.54%
4-100-22100-5540	Convention, Training, & Education	-	-	-	-	-	0.00%
4-100-22100-5810	Dues & Association Membership	2,607	955	1,500	1,500	-	0.00%
Materials and Supplies:							
4-100-22100-6001	Office Supplies	23,799	9,919	3,600	3,600	-	0.00%
4-100-22100-6012	Books & Supplies	7,188	6,899	4,700	4,700	-	0.00%
Capital Outlay:							
4-100-22100-8107	EDP Equipment	1,978	20,914	3,000	3,000	-	0.00%
TOTAL COMMONWEALTH'S ATTORNEY:		523,433	578,778	664,148	771,265	107,117	16.13%

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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	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>VICTIM-WITNESS (22200):</u>							
Salaries & Wages:							
4-100-22200-1100	Salaries & Wages – Regular	55,255	55,255	55,255	54,183	(1,072)	-1.94%
4-100-22200-1200	Salaries Overtime	-	-	-	-	-	0.00%
4-100-22200-1300	Salaries & Wages – Part-Time	20,454	19,047	16,847	17,661	814	4.83%
4-100-22200-1801	One Time Payment	-	1,125	-	-	-	0.00%
Employee Benefits:							
4-100-22200-2100	FICA/Medicare-Employer	5,163	5,090	5,516	5,496	(20)	-0.36%
4-100-22200-2210	Virginia Retirement System	5,064	5,747	5,750	6,657	907	15.77%
4-100-22200-2310	Hospitalization Insurance	15,940	17,428	17,330	19,061	1,731	9.99%
4-100-22200-2400	Group Life Insurance	281	298	300	300	-	0.00%
4-100-22200-2500	VRS Health Insurance Credit	59	50	60	60	-	0.00%
4-100-22200-2600	Unemployment Insurance	24	61	30	60	30	100.00%
4-100-22200-2700	Workers' Compensation Insurance	46	51	50	50	-	0.00%

Victim Witness Program, Continued

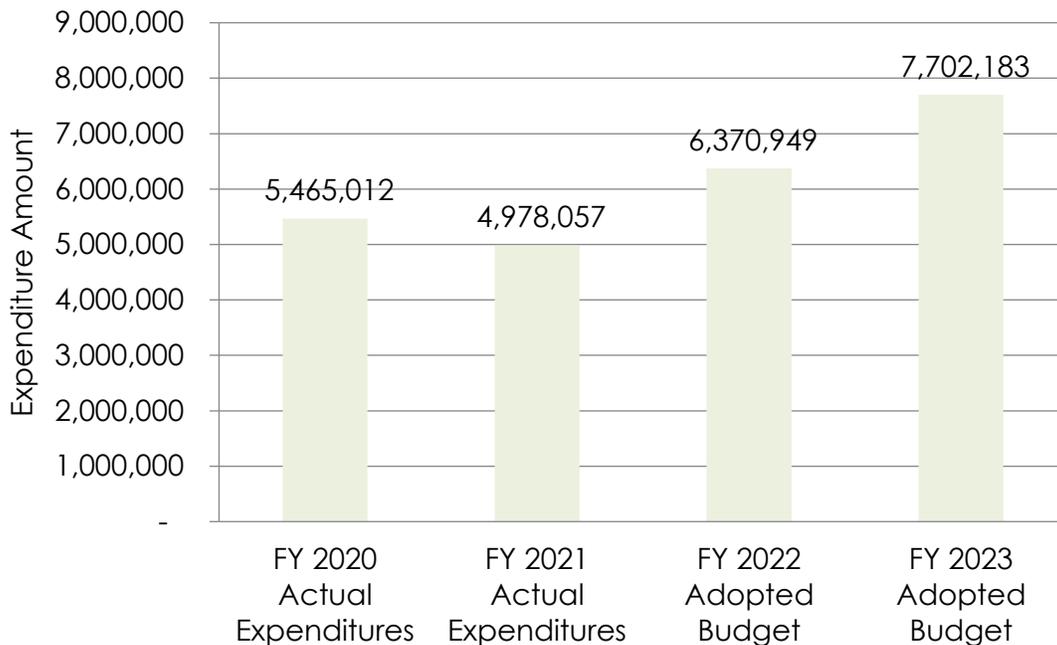
Account Number	Account Name	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Other Charges:							
4-100-22200-5210	Postage	250	235	350	160	(190)	-54.29%
4-100-22200-5230	Telecommunications	290	-	240	240	-	0.00%
4-100-22200-5510	Mileage	1,048	-	730	420	(310)	-42.47%
4-100-22200-5520	Convention, Training, & Education	-	-	-	-	-	0.00%
4-100-22200-5530	Food & Lodging	1,152	-	1,200	900	(300)	-25.00%
4-100-22200-5540	Travel (Convention & Education)	580	275	750	200	(550)	-73.33%
4-100-22200-5810	Dues & Association Membership	150	250	450	250	(200)	-44.44%
Materials and Supplies:							
4-100-22200-6001	Office Supplies	366	248	240	-	(240)	-100.00%
4-100-22200-6014	Operating Supplies	-	-	-	-	-	0.00%
TOTAL VICTIM-WITNESS:		106,124	105,160	105,098	105,698	600	0.57%

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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	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>SHERIFF- LAW ENFORCEMENT (31200):</u>							
Salaries & Wages:							
4-100-31200-1100	Salaries & Wages – Regular	2,681,419	2,051,487	3,028,714	3,403,494	374,780	12.37%
4-100-31200-1200	Salaries & Wages- Overtime	160,489	218,966	250,000	265,000	15,000	6.00%
4-100-31200-1200-A	Specialized Training Stipend	-	-	-	-	-	0.00%
4-100-31200-1204	Salaries & Wages Holiday	66,606	56,437	76,346	80,163	3,817	5.00%
4-100-31200-1300	Salaries & Wages- Part-Time	98,440	107,587	156,064	156,064	-	0.00%
4-100-31200-1700	Stipends- On-Call	18,162	24,395	17,356	30,654	13,298	76.62%
4-100-31200-1801	One Time Payment	-	43,875	-	-	-	0.00%
4-100-31200-1802	Compression Adjustment	-	-	-	-	-	0.00%
Employee Benefits:							
4-100-31200-2100	FICA/Medicare-Employer	215,219	175,418	270,144	301,056	30,912	11.44%
4-100-31200-2210	Virginia Retirement System	252,037	277,859	314,986	398,209	83,223	26.42%
4-100-31200-2215	Hybrid Premium	570	570	600	700	100	16.67%
4-100-31200-2310	Hospitalization Insurance	671,507	714,893	750,712	843,084	92,372	12.30%

Sheriff – Law Enforcement, Continued

Account Number	Account Name	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-31200-2400	Group Life Insurance	13,974	14,426	16,355	17,549	1,194	7.30%
4-100-31200-2600	Unemployment Insurance Workers'	639	1,982	1,300	2,000	700	53.85%
4-100-31200-2700	Compensation Insurance	58,607	66,336	60,000	65,000	5,000	8.33%
4-100-31200-2810	Clothing Allowance- Investigations	-	-	13,200	13,200	-	0.00%
4-100-31200-2820	Tuition Reimbursement	-	-	2,400	5,600	3,200	133.33%
4-100-31200-2900	Accrued Annual & Sick Leave Payout	8,037	28,232	25,000	25,000	-	0.00%
Contractual Services:							
4-100-31200-3110	Professional Health Services	2,534	3,525	5,000	6,000	1,000	20.00%
4-100-31200-3180	Contractual Services/Warrants	9,165	8,348	17,000	17,000	-	0.00%
4-100-31200-3310	Repairs & Maintenance	72,734	72,889	75,000	75,000	-	0.00%
4-100-31200-3320	Maintenance & Service Contract	192,477	208,565	306,000	465,305	159,305	52.06%
4-100-31200-3600	Advertising	396	-	500	500	-	0.00%
Other Charges:							
4-100-31200-5210	Postal Service	1,313	1,040	1,500	1,500	-	0.00%
4-100-31200-5230	Telecommunicatio ns	91,216	94,293	95,000	100,100	5,100	5.37%
4-100-31200-5305	Auto Insurance	37,359	38,342	41,000	45,000	4,000	9.76%
4-100-31200-5309	Inland Marine Insurance	29	1,125	50	100	50	100.00%
4-100-31200-5435	Rental Postage Meter/Scale	372	186	530	530	-	0.00%

Sheriff – Law Enforcement, Continued

Account Number	Account Name	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-31200-5510	Mileage	473	-	1,000	1,000	-	0.00%
4-100-31200-5530	Food & Lodging	33,517	27,701	44,000	62,000	18,000	40.91%
4-100-31200-5540	Convention, Training, & Education	10,573	13,850	30,000	31,400	1,400	4.67%
4-100-31200-5550	Extradition of Prisoners	2,135	365	4,500	4,500	-	0.00%
4-100-31200-5810	Dues & Association Membership	4,103	4,488	6,100	6,100	-	0.00%
Materials and Supplies:							
4-100-31200-6001	Office Supplies	8,589	8,694	8,200	10,000	1,800	21.95%
4-100-31200-6004	Medical Supplies	-	-	5,000	7,500	2,500	50.00%
4-100-31200-6008	Vehicles Supplies (Gas)	119,204	121,902	152,600	185,000	32,400	21.23%
4-100-31200-6009	Auto Repairs & Maintenance	949	1,015	2,500	2,500	-	0.00%
4-100-31200-6010	Police Supplies	80,766	85,592	112,000	155,000	43,000	38.39%
4-100-31200-6011	Uniforms and Wearing Apparel	4,021	11,578	14,000	21,500	7,500	53.57%
4-100-31200-6012	Books and Subscriptions	1,375	987	1,200	1,200	-	0.00%
4-100-31200-6030	Drug Dog	1,313	2,520	2,300	1,500	(800)	-34.78%
Payment to Joint Operations:							
4-100-31200-7000	Training School	50,220	51,460	56,000	57,660	1,660	2.96%
4-100-31200-7001	Special Task Force	13,392	14,051	17,850	23,400	5,550	31.09%
4-100-31200-7002	Gang Grant	3,092	1,977	4,745	4,745	-	0.00%

Sheriff – Law Enforcement, Continued

Account Number	Account Name	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Capital Outlay:							
4-100-31200-8103	Communication Equipment	-	-	3,500	3,500	-	0.00%
4-100-31200-8105	Motor Vehicles & Equipment	153,631	5,580	-	338,306	338,306	100.00%
4-100-31200-8202	Furniture & Fixtures	-	501	-	900	900	100.00%
4-100-31200-8207	EDP Equipment	11,900	36,538	9,900	62,000	52,100	526.26%
4-100-31200-8101	Machinery & Equipment- Replacement	-	-	15,710	40,100	24,390	155.25%
4-100-31200-8214	Range Site Improvements	497	2,212	2,000	2,100	100	5.00%
4-131-03120-0001	Asset Sharing Expenditures	129,595	102,945	-	-	-	0.00%
DMV Grant Program:							
Salaries & Wages:							
4-100-31200-1201	Salaries & Wages- Overtime- DMV	19,001	18,541	22,800	13,300	(9,500)	-41.67%
Employee Benefits:							
4-100-31200-2101	FICA/Medicare- Employer- DMV	1,385	1,316	1,744	1,017	(727)	-41.69%
Materials and Supplies:							
4-100-31200-6010-009	Police Supplies- DMV Grant	-	-	4,180	-	(4,180)	-100.00%

Sheriff – Law Enforcement, Continued

Account Number	Account Name	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Bulletproof Vest Program							
Materials and Supplies:							
4-100-31200-6010-001	Police Supplies- Bulletproof Vest Grant	3,912	8,082	17,738	17,738	-	0.00%
Forestry Grant Program:							
Salaries & Wages:							
4-100-31200-1202	Salaries & Wages- Overtime- Forestry	6,810	3,454	5,280	5,280	-	0.00%
Employee Benefits:							
4-100-31200-2102	FICA/Medicare- Employer- Forestry	548	237	404	404	-	0.00%
Project Lifesaver Program:							
Materials and Supplies:							
4-100-31200-6010-004	Police Supplies- Project Lifesaver	693	-	3,527	5,392	1,865	52.88%
Public Defender Fees:							
Contractual Services:							
4-100-31200-3170-005	Professional Services- Public Defender	-	-	874	874	-	0.00%

Sheriff – Law Enforcement, Continued

Account Number	Account Name	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Leadership Camp Program:							
Contractual Services:							
4-100-31200-3180-006	Contractual Services- Youth Camp	-	13,531	14,900	14,900	-	0.00%
Materials and Supplies:							
4-100-31200-6010-006	Police Supplies- Youth Camp	-	600	1,000	1,000	-	0.00%
Project Backpack Program:							
Materials and Supplies:							
4-100-31200-6010-008	Police Supplies- Project Backpack	4,783	7,397	10,150	10,150	-	0.00%
<u>Town of Edinburg Law Enforcement Services:</u>							
Salaries & Wages:							
4-100-31200-1100-010	Salaries & Wages – Regular- EPD	52,831	84,169	84,700	94,916	10,216	12.06%
4-100-31200-1200-010	Salaries & Wages- Overtime- EPD	1,536	5,969	-	-	-	0.00%
4-100-31200-1801	One Time Payment	-	1,500	-	-	-	0.00%
Employee Benefits:							
4-100-31200-2100-010	FICA/Medicare- Employer- EPD	4,170	7,166	6,680	7,261	581	8.70%
4-100-31200-2210-010	Virginia Retirement System- EPD	4,827	8,740	8,810	11,105	2,295	26.05%

Sheriff – Law Enforcement, Continued

Account Number	Account Name	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-31200-2310-010	Hospitalization- EPD	12,534	17,232	17,115	18,823	1,708	9.98%
4-100-31200-2400-010	Group Life- EPD	268	454	460	490	30	6.52%
4-100-31200-2600-010	Unemployment- EPD	33	61	100	100	-	0.00%
4-100-31200-2700-010	Workers' Compensation- EPD	1,286	3,001	1,300	3,000	1,700	130.77%
4-100-31200-2900-010	Accrued Annual & Sick Leave- EPD	-	-	-	-	-	0.00%

Town of Toms Brook Law Enforcement Services:**Salaries & Wages:**

4-100-31200-1100-013	Salaries & Wages – Regular- Toms Brook	-	17,743	43,045	45,198	2,153	5.00%
4-100-31200-1300-013	Salaries & Wages- Overtime- Toms Brook	21,196	-	-	-	-	0.00%

Employee Benefits:

4-100-31200-2100-013	FICA/Medicare- Employer- Toms Brook	-	32	3,295	3,458	163	4.95%
4-100-31200-2210-013	Virginia Retirement System- Toms Brook	-	-	4,735	5,288	553	11.68%
4-100-31200-2310-013	Hospitalization- Toms Brook	-	-	12,285	9,412	(2,873)	-23.39%
4-100-31200-2400-013	Group Life- Toms Brook	-	-	215	250	35	16.28%

Sheriff – Law Enforcement, Continued

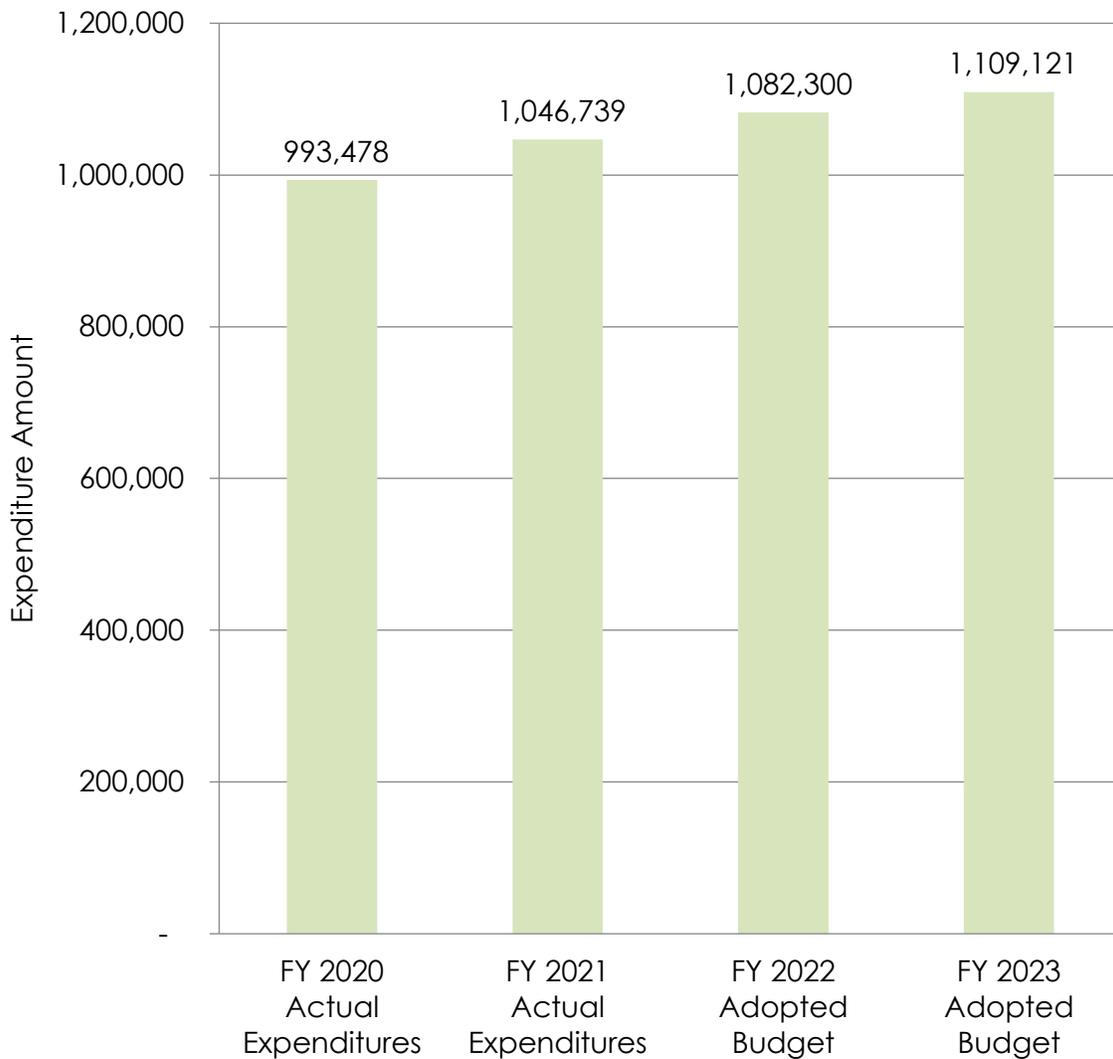
Account Number	Account Name	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-31200-2600-013	Unemployment- Toms Brook	-	-	55	55	-	0.00%
4-100-31200-2700-013	Workers' Compensation- Toms Brook	-	-	950	950	-	0.00%
<u>DCJS- SRO Grant</u>							
Salaries & Wages:							
4-100-31200-1100-015	Salaries & Wages- Overtime- SRO	35,750	46,062	51,170	53,726	2,556	5.00%
Employee Benefits:							
4-100-31200-2100-015	FICA/Medicare- Employer- SRO Grant	2,735	3,578	3,915	4,110	195	4.98%
4-100-31200-2210-015	VRS- SRO Grant	3,350	4,773	5,740	6,286	546	9.51%
4-100-31200-2310-015	Hospitalization- SRO Grant	-	12,337	17,570	19,061	1,491	8.49%
4-100-31200-2400-015	Group Life- SRO Grant	208	248	215	290	75	34.88%
4-100-31200-2600-015	SRO- Unemployment	-	-	55	550	495	900.00%
4-100-31200-2700-015	SRO- Worker's Compensation	-	-	1,080	1,080	-	0.00%
<u>ICAC Grant</u>							
Contractual Services:							
4-100-31200-3180-016	Contractual Services-Crimes Against Children	4,512	7,099	7,000	7,000	-	0.00%
TOTAL SHERIFF- LAW ENFORCEMENT:		5,465,012	4,978,057	,370,949	7,702,183	1,331,234	20.90%

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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	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>VOLUNTEER FIRE & RESCUE (32200):</u>							
Employee Benefits:							
4-100-32200-2510	Group Accident/Sickness Insurance	26,667	28,164	28,700	29,050	350	1.22%
4-100-32200-2700	Workers' Compensation Insurance	54,330	53,008	95,000	51,303	(43,697)	-46.00%
Contractual Services:							
4-100-32200-3110	Professional Health Services	327	-	1,000	1,000	-	0.00%
4-100-32200-3180	Contractual Services	172	29	750	1,500	750	100.00%
4-100-32200-3310	Repairs & Maintenance	45,473	42,366	42,500	42,500	-	0.00%
4-100-32200-3320	Maintenance & Service Contracts	4,560	-	15,000	1,500	(13,500)	-90.00%
Other Charges:							
4-100-32200-5230	Telecommunications	-	55	-	-	-	0.00%
4-100-32200-5308	General Liability Insurance	154,564	132,909	140,500	170,300	29,800	21.21%
4-100-32200-5540	Convention, Training, & Education	1,035	18	6,000	14,400	8,400	140.00%
4-100-32200-5640	Contributions	512,000	512,000	517,500	555,000	37,500	7.25%
4-100-32200-5641	State Fire Program Fund	91,269	90,952	82,600	91,766	9,166	11.10%
4-100-32200-5643	Four for Life Funds	-	91,764	34,397	35,449	1,052	3.06%
4-100-32200-5644	Lord Fairfax EMS Council	13,665	13,665	15,353	15,353	-	0.00%

Volunteer Fire Department, Continued

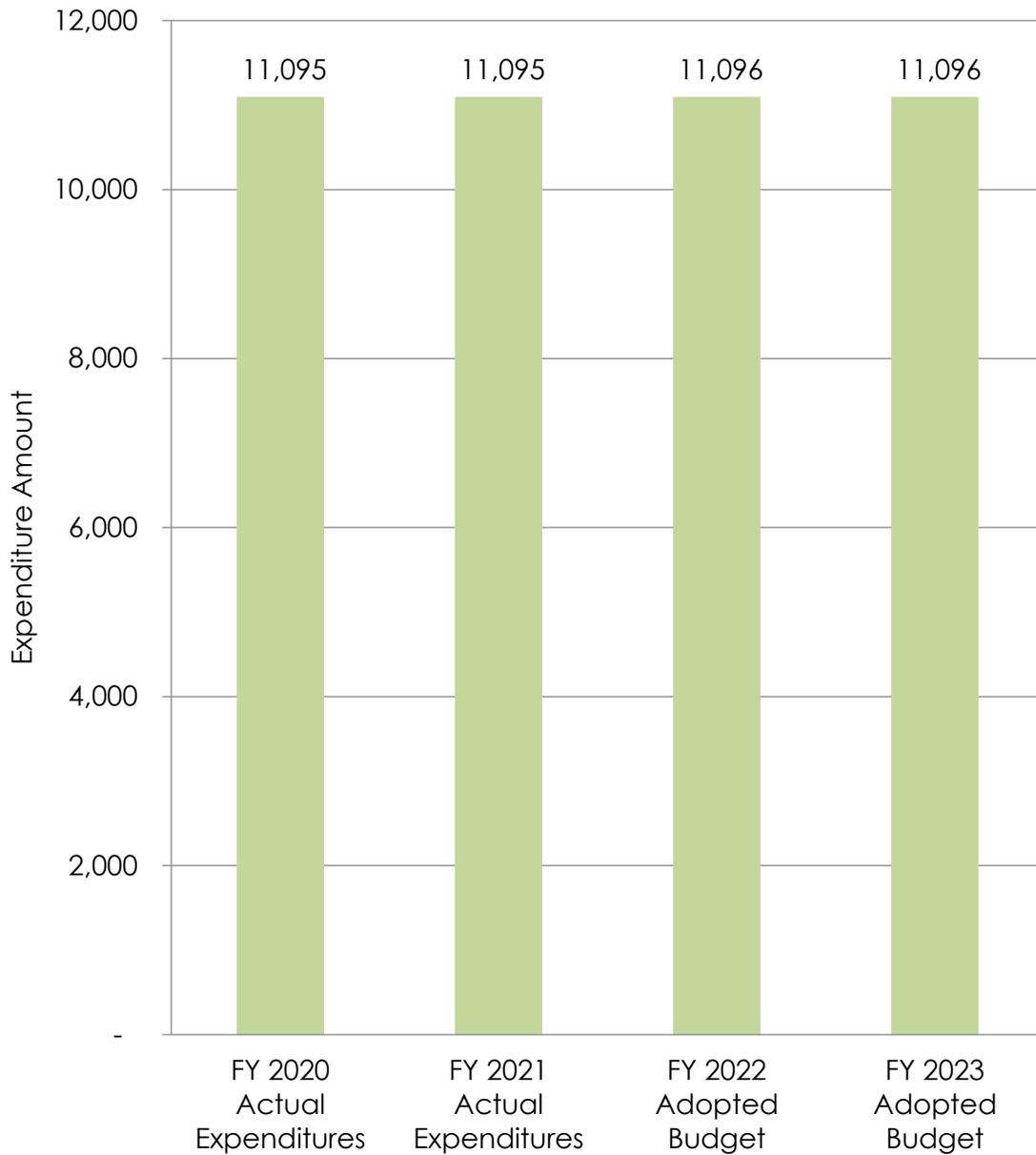
Account Number	Account Name	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Materials and Supplies:							
4-100-32300-6002	Food Supplies	-	-	1,000	-	(1,000)	-100.00%
4-100-32200-6008	Vehicles Supplies (Gas)	83,916	71,517	85,000	85,000	-	0.00%
4-100-32200-6009	Repairs and Maintenance Supplies	1,646	37	-	-	-	0.00%
4-100-32200-6011	Uniforms and Wearing Apparel	390	555	8,500	600	(7,900)	-92.94%
4-100-32200-6012	Books & Supplies	3,464	5,534	6,000	8,000	2,000	33.33%
4-100-32200-6014	Operating Supplies	-	4,167	2,500	1,000	(1,500)	-60.00%
Capital Outlay:							
4-100-32200-8101	Machinery and Equipment	-	-	-	5,400	5,400	0.00%
4-100-32200-8207	Computer Equipment & Hardware	-	-	-	-	-	0.00%
TOTAL VOLUNTEER FIRE & RESCUE:		993,478	1,046,739	1,082,300	1,109,121	26,821	2.48%

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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	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
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FOREST FIRE EXTINCTION SERVICE (32400):

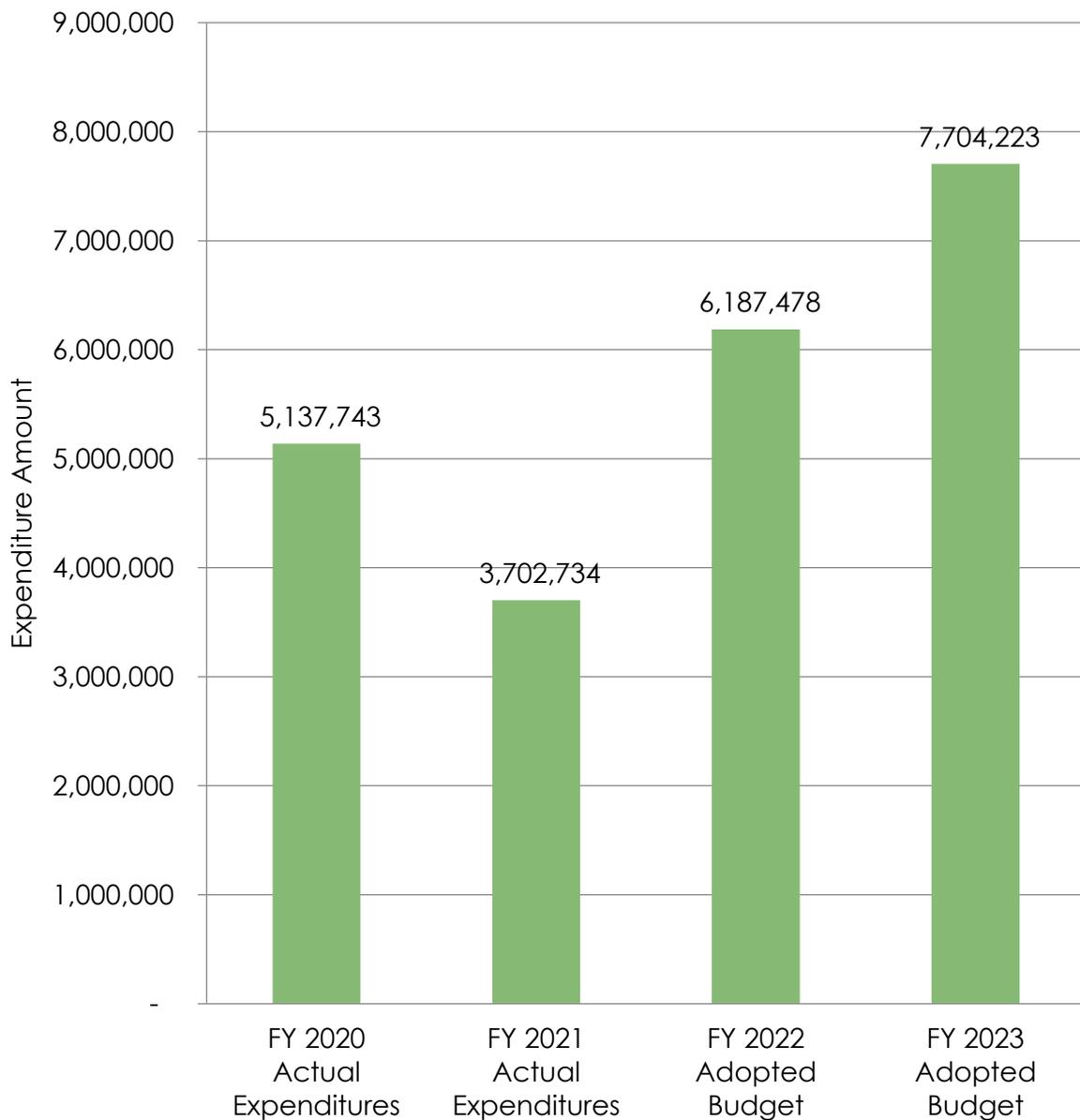
Other Charges:

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

FIRE AND RESCUE

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

Fire And Rescue



Fire and Rescue Expenditures

Account Number	Account Name	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>FIRE/RESCUE (32500):</u>							
Salaries & Wages:							
4-100-32500-1100	Salaries & Wages – Regular	2,633,836	1,046,137	3,306,294	4,215,407	909,113	27.50%
4-100-32500-1100	Salaries & Wages- Stand-By Compensation	-	-	17,571	17,571	-	0.00%
4-100-32500-1200	Salaries & Wages – Overtime	530,193	684,634	453,977	505,105	51,128	11.26%
4-100-32500-1204	Salaries & Wages- Holiday Pay	-	-	144,705	180,624	35,919	24.82%
4-100-32500-1300	Salaries & Wages – Part-Time	8,054	16,964	35,000	20,000	(15,000)	-42.86%
4-100-32500-1700	Stipend for Services	86,250	86,833	122,000	129,500	7,500	6.15%
4-100-32500-1801	One Time Payment	-	42,000	-	-	-	0.00%
Employee Benefits:							
4-100-32500-2100	FICA/Medicare- Employer	231,742	124,230	320,665	387,718	67,053	20.91%
4-100-32500-2210	Virginia Retirement System	245,132	303,250	343,855	490,252	146,397	42.58%
4-100-32500-2215	Hybrid STD/LTD Premium	340	356	500	500	-	0.00%
4-100-32500-2310	Hospitalization Insurance	658,708	770,617	840,840	1,033,111	192,271	22.87%
4-100-32500-2400	Group Life Insurance	13,603	15,747	17,854	22,763	4,909	27.50%

Fire And Rescue, Continued

Account Number	Account Name	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-32500-2500	VRS Health Insurance Credit	2,879	2,624	2,976	2,951	(25)	-0.85%
4-100-32500-2600	Unemployment Insurance	549	2,210	1,200	2,000	800	66.67%
4-100-32500-2700	Workers' Compensation Insurance	95,598	108,147	100,000	110,000	10,000	10.00%
4-100-32500-2900	Accrued Annual & Sick Leave Payout	13,414	4,507	-	-	-	0.00%
Contractual Services:							
4-100-32500-3110	Professional Health Services	33,570	38,104	40,000	42,000	2,000	5.00%
4-100-32500-3150	Professional Services	-	113	16,500	33,000	16,500	100.00%
4-100-32500-3310	Repairs & Maintenance	40,335	5,241	22,500	27,000	4,500	20.00%
4-100-32500-3320	Maintenance & Service Contract	73,277	65,946	68,000	80,800	12,800	18.82%
4-100-32500-3500	Printing	1,247	160	2,000	2,000	-	0.00%
Other Charges:							
4-100-32500-5210	Postal Service	736	335	300	300	-	0.00%
4-100-32500-5230	Telecommunications	10,893	11,038	10,000	11,000	1,000	10.00%
4-100-32500-5305	Auto Insurance	7,420	7,919	9,000	9,500	500	5.56%
4-100-32500-5309	Contractor Equipment Insurance	98	121	-	200	200	0.00%
4-100-32500-5410	Lease/Purchase of Equipment	-	48	-	-	-	0.00%
4-100-32500-5510	Mileage	431	-	300	250	(50)	-16.67%
4-100-32500-5530	Food & Lodging	5,848	8,665	12,000	14,000	2,000	16.67%

Fire And Rescue, Continued

Account Number	Account Name	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-32500-5540	Convention, Training, & Education	10,226	7,964	26,000	37,000	11,000	42.31%
4-100-32500-5810	Dues & Association Membership	1,185	1,225	2,400	2,400	-	0.00%
Materials and Supplies:							
4-100-32500-6001	Office Supplies	3,163	3,025	5,000	4,000	(1,000)	-20.00%
4-100-32500-6002	Food Supplies	646	904	1,000	1,000	-	0.00%
4-100-32500-6004	Medical & Lab Supplies	62,499	54,579	60,000	57,000	(3,000)	-5.00%
4-100-32500-6008	Vehicles Supplies (Gas)	20,670	25,674	30,000	30,000	-	0.00%
4-100-32500-6009	Auto Repairs & Maintenance	8,049	3,687	10,000	12,000	2,000	20.00%
4-100-32500-6011	Uniforms and Wearing Apparel	46,899	112,478	47,500	60,000	12,500	26.32%
4-100-32500-6012	Books & Supplies	445	299	3,000	2,200	(800)	-26.67%
4-100-32500-6013	Training Supplies	-	-	-	-	-	0.00%
4-100-32500-6014	Operating Supplies	9,776	8,170	13,000	17,500	4,500	34.62%
4-100-32500-6014- 011	Operating Supplies- Community Grant	2,000	11,699	5,000	5,000	-	0.00%
4-100-32500-6099	Fire Marshall Operating Supplies	4,751	13,238	6,500	8,000	1,500	23.08%

Fire And Rescue, Continued

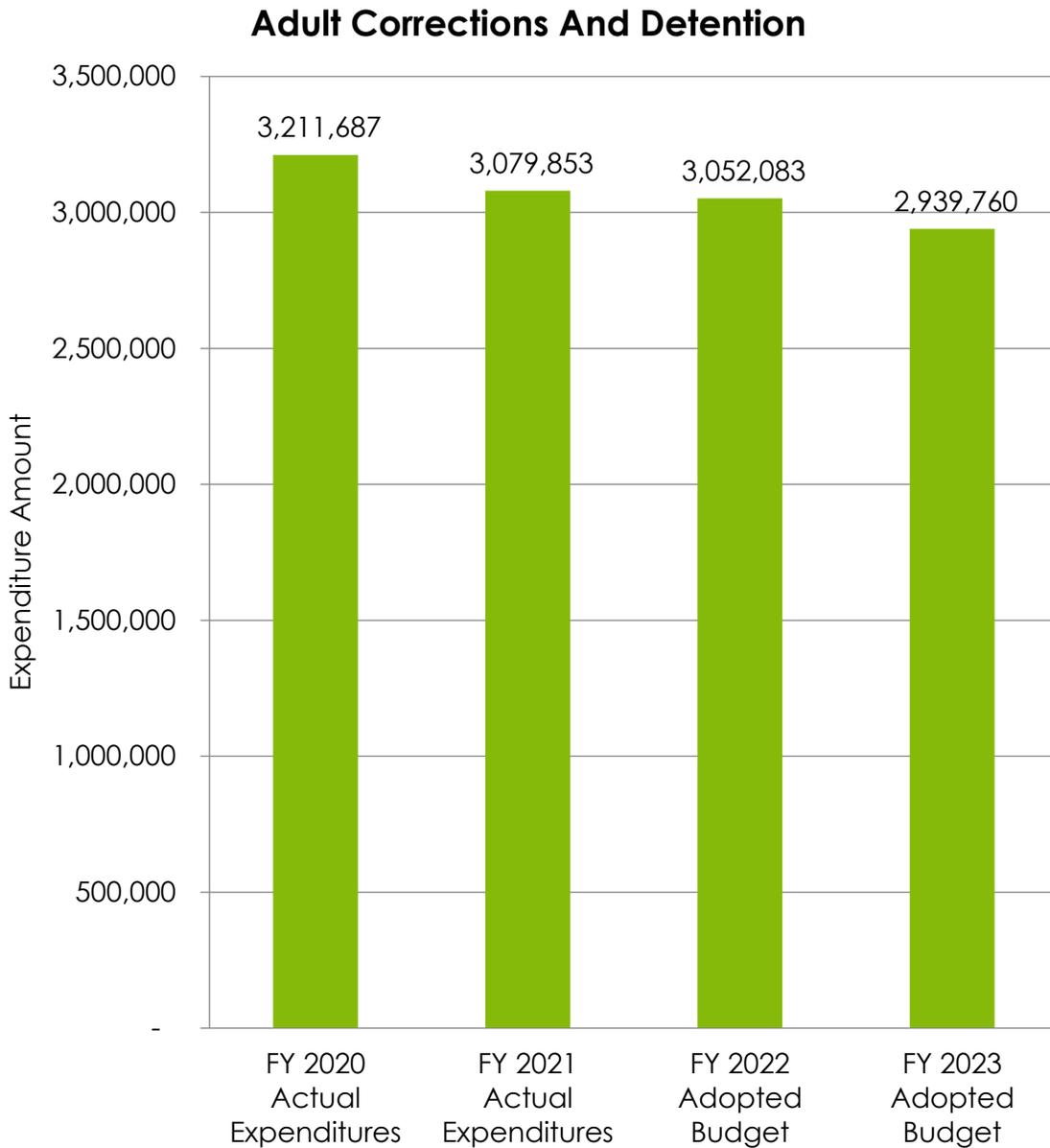
Account Number	Account Name	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Capital Outlay:							
4-100-32500-8101	Machinery and Equipment	173,946	41,648	66,532	33,962	(32,570)	-48.95%
4-100-32500-8102	Furniture and Fixtures	394	3,052	-	-	-	0.00%
4-100-32500-8105	Motor Vehicles and Equipment	50,499	1,200	-	-	-	0.00%
4-100-32500-8207	EDP Equipment	24,382	-	-	73,100	73,100	0.00%
Local Emergency Management Program Grant (LEMPG):							
Other Charges:							
4-100-32500-1700-001	Stipends	2,500	5,000	5,000	5,000	-	0.00%
4-100-32500-5230-001	Telecommunication s-LEMPG	5,005	4,271	4,500	4,500	-	0.00%
4-100-32500-5530-001	Food & Lodging- LEMPG	-	-	1,000	1,000	-	0.00%
4-100-32500-5540-001	Convention, Training, & Education- LEMPG	-	-	1,000	1,000	-	0.00%
4-100-32500-5810-001	Dues & Association Membership- LEMPG	200	-	-	-	-	0.00%
Materials and Supplies:							
4-100-32500-6001-001	Office Supplies- LEMPG	103	-	-	-	-	0.00%
4-100-32500-6014-001	Operating Supplies- LEMPG	16,251	14,357	12,009	12,009	-	0.00%

Fire And Rescue, Continued

Account Number	Account Name	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Grants							
4-100-32500-6013-010	Other Operating Supplies-CPSC	-	13,720	-	-	-	0.00%
4-100-32500-6014-011	Other Operating Supplies-Walmart	-	2,004	-	-	-	0.00%
4-100-32500-6014-061	Grant Other Operating Supplies-VDEM SHSP Grant	-	28,594	-	-	-	0.00%
TOTAL FIRE/RESCUE:		5,137,743	3,702,734	6,187,478	7,704,223	1,516,745	24.51%

ADULT CORRECTIONS AND DETENTION

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



Adult Corrections and Detention Expenditures

Account Number	Account Name	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
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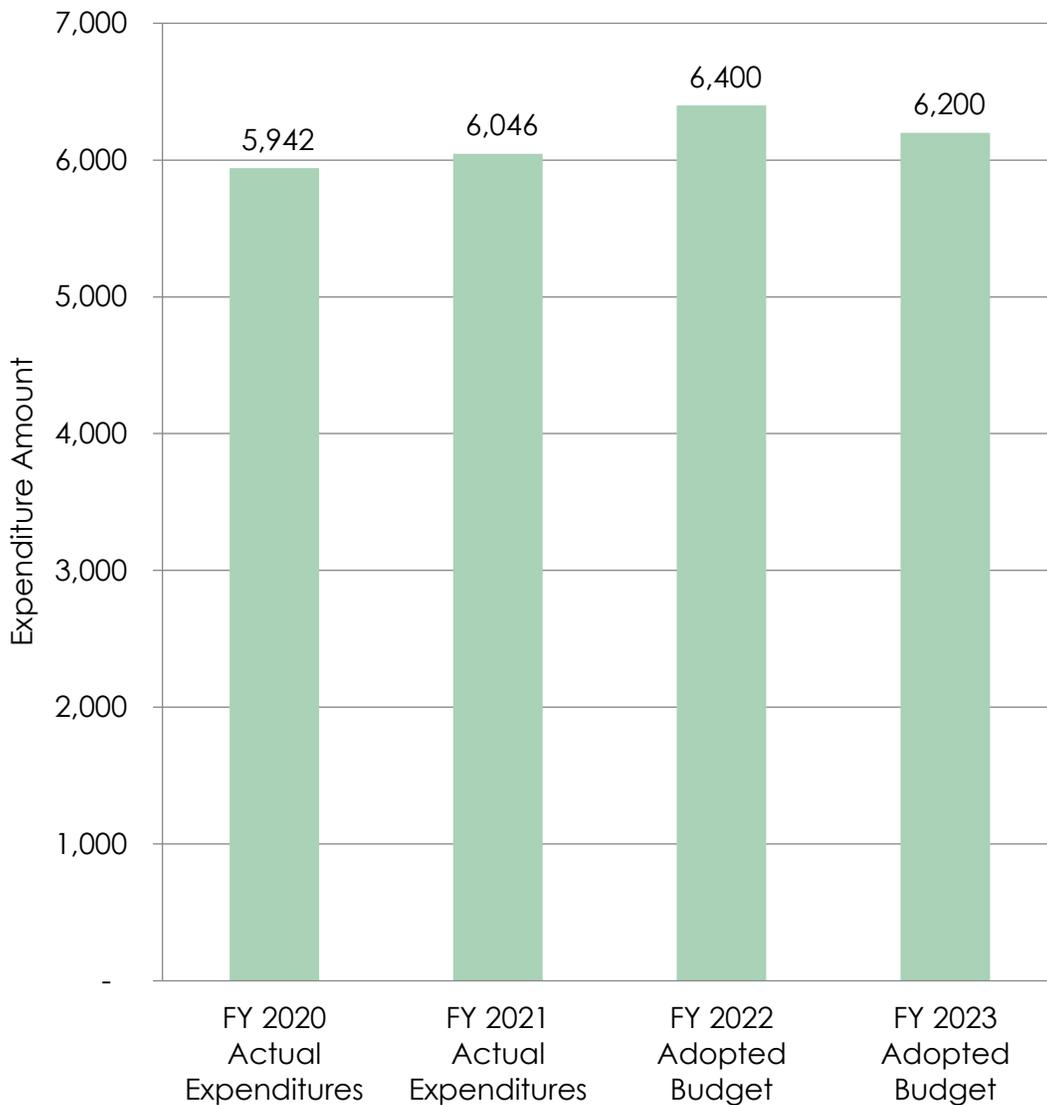
ADULT CORRECTIONS & DETENTION (33100):

4-100-33100-5851	Contribution to RSW Regional Jail	3,211,687	3,079,853	3,052,083	2,939,760	(112,323)	-3.68%
TOTAL ADULT CORRECTIONS & DETENTION:		3,211,687	3,079,853	3,052,083	2,939,760	(112,323)	-3.68%

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



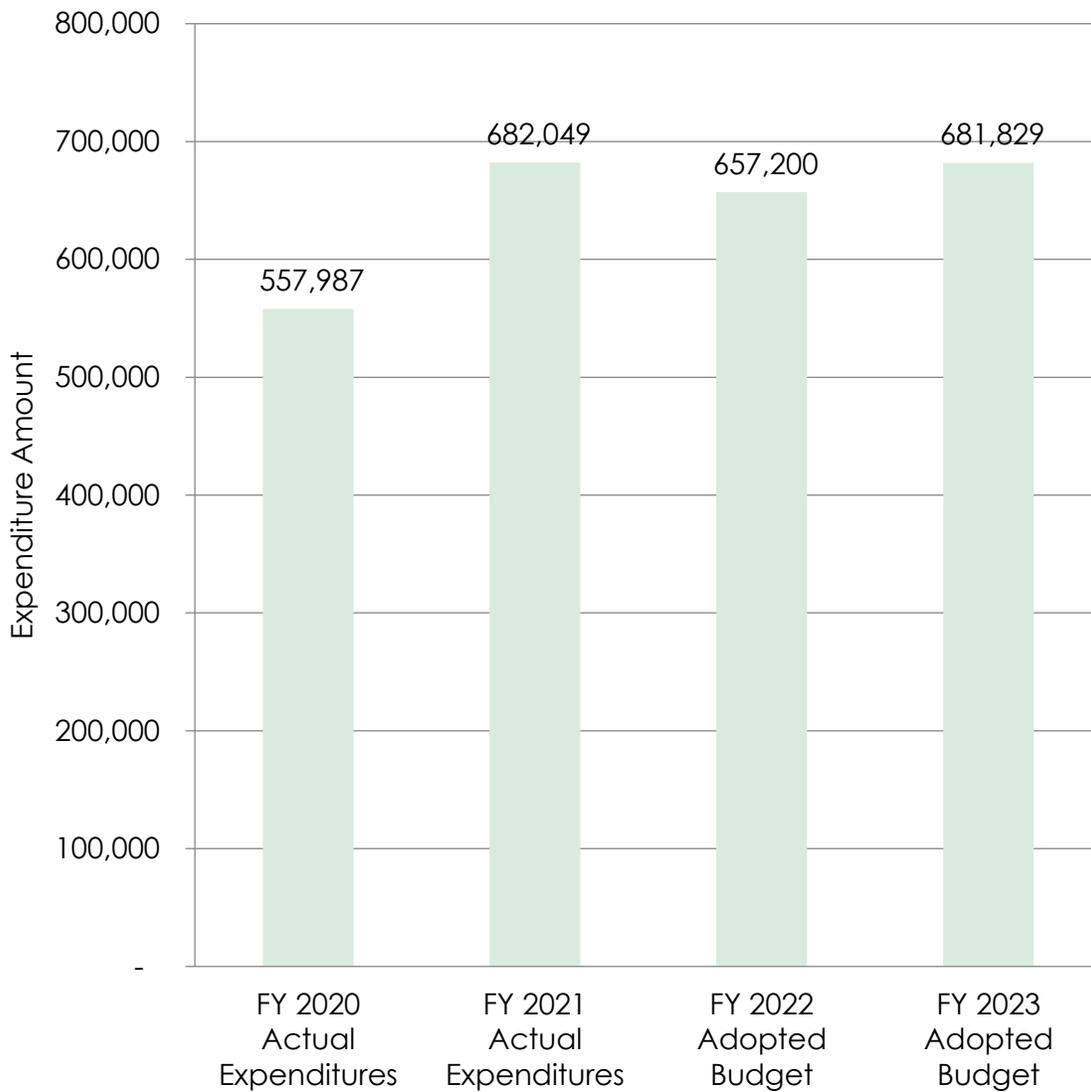
Processing Center Expenditures

Account Number	Account Name	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>PROCESSING CENTER (33200):</u>							
Contractual Services:							
4-100-33200-3180	Contractual Services	-	-	-	-	-	0.00%
4-100-33200-3310	Repair & Maintenance Services	-	-	100	100	-	0.00%
4-100-33200-3320	Maintenance & Service Contracts	4,276	4,276	4,500	4,300	(200)	-4.44%
Other Charges:							
4-100-33200-5130	Water & Sewer	1,028	1,171	1,000	1,000	-	0.00%
4-100-33200-5230	Telecommunications	638	598	700	700	-	0.00%
Materials and Supplies:							
4-100-33200-6007	Repair & Maintenance Supplies	-	-	100	100	-	0.00%
TOTAL PROCESSING CENTER:		5,942	6,046	6,400	6,200	(200)	-3.13%

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	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>JUVENILE PROBATION & DETENTION (33300):</u>							
Other Charges:							
4-100-33300-5230	Telecommunications	1,928	1,395	3,000	2,500	(500)	-16.67%
4-100-33300-5851	Northwest Regional Juvenile Detention Center	519,697	645,210	621,000	645,279	24,279	3.91%
Materials and Supplies:							
4-100-33300-6001	Office Supplies	150	342	300	300	-	0.00%
4-100-33300-8202	Furniture & Fixtures	-	-	1,700	250	(1,450)	-85.29%
<u>Virginia Juvenile Community Crime Control Act (VJCCCA) Program:</u>							
Contractual Services:							
4-100-33300-3160-001	Miscellaneous Services- VJCCCA	33,826	32,873	31,200	31,200	-	0.00%
Other Charges							
4-100-33300-5230	Telecommunications -VJCCCA	2,386	2,228	-	2,300	2,300	0.00%
Materials and Supplies:							
4-100-33300-6001-001	Office Supplies- VJCCCA	0	0	-	-	-	0.00%
TOTAL JUVENILE PROBATION & DETENTION:		557,987	682,049	657,200	681,829	24,629	3.75%

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	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>BUILDING INSPECTIONS (34410):</u>							
Salaries & Wages:							
4-100-34410-1100	Salaries & Wages – Regular	288,301	271,840	385,390	466,000	80,610	20.92%
4-100-34410-1700	Stipends	225	551	1,300	1,300	-	0.00%
4-100-34410-1801	One Time Payment	-	4,500	-	-	-	0.00%
Employee Benefits:							
4-100-34410-2100	FICA/Medicare-Employer	20,696	19,954	29,482	35,750	6,268	21.26%
4-100-34410-2210	Virginia Retirement System	27,564	28,554	40,081	54,200	14,119	35.23%
4-100-34410-2215	Hybrid STD/LTD Premium	903	923	1,000	1,000	-	0.00%
4-100-34410-2310	Hospitalization Insurance	68,493	65,636	99,528	99,832	304	0.31%
4-100-34410-2400	Group Life Insurance	1,530	1,483	2,081	2,515	434	20.86%
4-100-34410-2500	VRS Health Insurance Credit	324	247	347	350	3	0.86%
4-100-34410-2600	Unemployment Insurance	70	228	100	250	150	150.00%
4-100-34410-2700	Workers' Compensation Insurance	5,101	6,119	5,500	6,250	750	13.64%
4-100-34410-2900	Accrued Annual and Sick Leave	2,631	2,976	-	-	-	0.00%

Building Inspections, Continued

Account Number	Account Name	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Contractual Services:							
4-100-34410-3150	Professional Services	-	-	-	-	-	0.00%
4-100-34410-3310	Repairs and Maintenance	2,454	1,887	1,000	1,200	200	20.00%
4-100-34410-3320	Maintenance & Service Contract	2,346	6,657	2,255	6,500	4,245	188.25%
4-100-34410-3500	Printing	113	128	400	400	-	0.00%
4-100-34410-3600	Advertising	-	-	160	160	-	0.00%
Other Charges:							
4-100-34410-5210	Postal Service	499	331	1,500	1,000	(500)	-33.33%
4-100-34410-5230	Telecommunications	3,819	3,909	1,900	3,000	1,100	57.89%
4-100-34410-5305	Auto Insurance	1,992	2,988	2,500	3,200	700	28.00%
4-100-34410-5510	Mileage	84	-	1,000	500	(500)	-50.00%
4-100-34410-5530	Food & Lodging	623	-	1,000	1,000	-	0.00%
4-100-34410-5540	Convention, Training, & Education	1,389	5,318	4,000	5,000	1,000	25.00%
4-100-34410-5810	Dues & Association Membership	395	90	525	525	-	0.00%
Materials and Supplies:							
4-100-34410-6001	Office Supplies	2,170	2,436	150	2,500	2,350	1566.67%
4-100-34410-6008	Vehicles Supplies (Gas)	7,189	6,672	8,000	9,500	1,500	18.75%
4-100-34410-6009	Auto Repairs & Maintenance	10	275	1,000	1,000	-	0.00%
4-100-34410-6011	Uniforms and Wearing Apparel	706	549	1,000	1,000	-	0.00%

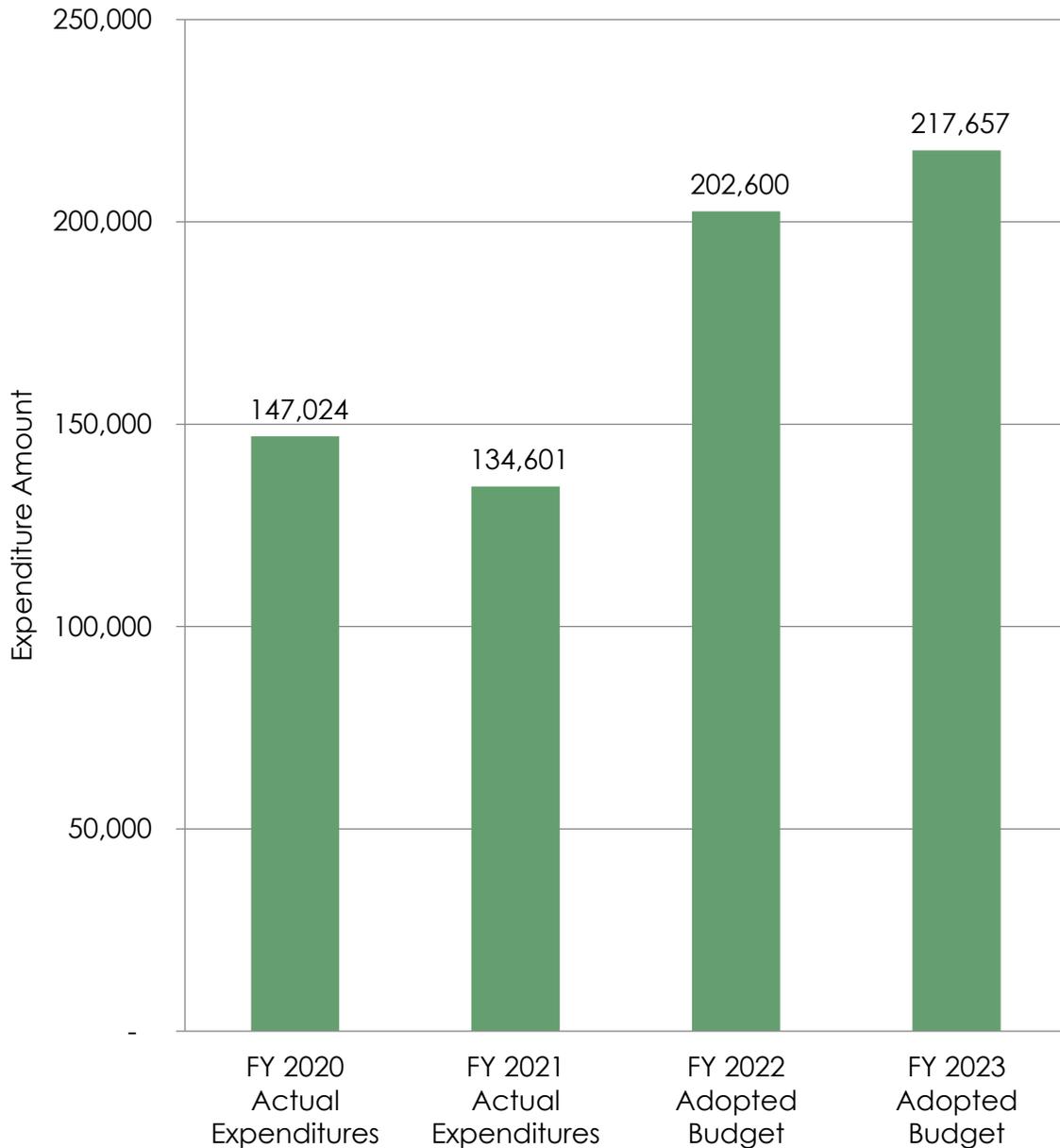
Building Inspections, Continued

Account Number	Account Name	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-34410-6012	Books & Subscriptions	795	8,424	1,000	1,000	-	0.00%
4-100-34410-6014	Operating Supplies	1,532	89	500	500	-	0.00%
4-100-34410-6015	Code Books	-	-	-	-	-	0.00%
4-100-34410-6045	Code Books for Resale	3,832	-	600	-	(600)	-100.00%
Capital Outlay:							
4-100-34410-8105	Vehicle (Code Enforcement)	25,430	-	-	-	-	0.00%
4-100-34410-8201	Furniture and Fixtures- Replacement	-	-	-	-	-	0.00%
4-100-34410-8202	Furniture and Fixtures- New	-	30	1,000	1,000	-	0.00%
4-100-34410-8205	Machinery and Equipment (New)	2,247	-	-	-	-	0.00%
4-100-34410-8207	EDP Equipment	-	1,867	-	-	-	0.00%
TOTAL BUILDING INSPECTIONS:		473,461	444,660	594,299	706,432	112,133	18.87%

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	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>ANIMAL CONTROL (35100):</u>							
Salaries & Wages:							
4-100-35100-1100	Salaries & Wages – Regular	86,090	78,994	84,680	94,000	9,320	11.01%
4-100-35100-1700	Stipends- On-Call	1,472	6,178	4,560	4,560	-	0.00%
4-100-35100-1801	One Time Payment	-	750	-	-	-	0.00%
Employee Benefits:							
4-100-35100-2100	FICA/Medicare- Employer	7,360	6,654	6,830	7,540	710	10.40%
4-100-35100-2210	Virginia Retirement System	8,067	8,024	8,800	10,986	2,186	24.84%
4-100-35100-2310	Hospitalization Insurance	15,794	16,507	17,125	18,825	1,700	9.93%
4-100-35100-2400	Group Life Insurance	448	417	460	490	30	6.52%
4-100-35100-2600	Unemployment Insurance	18	66	50	100	50	100.00%
4-100-35100-2700	Workers' Compensation Insurance	909	1,059	1,000	1,100	100	10.00%
4-100-35100-2900	Accrued Annual & Sick Leave	-	-	-	-	-	0.00%
Contractual Services:							
4-100-35100-3110	Professional Health Services	-	-	2,500	2,500	-	0.00%
4-100-35100-3310	Repairs and Maintenance	3,427	2,170	4,000	4,800	800	20.00%
4-100-35100-3320	Maintenance & Service Contract	6,149	1,149	6,000	6,000	-	0.00%

Animal Control, Continued

Account Number	Account Name	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Other Charges:							
4-100-35100-3600	Advertising	139	55	150	275	125	83.33%
4-100-35100-5230	Telecommunication s	1,992	1,520	2,900	2,900	-	0.00%
4-100-35100-5305	Auto Insurance	996	996	1,100	1,200	100	9.09%
4-100-35100-5540	Convention, Training, & Education	250	675	5,000	2,400	(2,600)	-52.00%
4-100-35100-5810	Dues and Memberships	75	-	195	195	-	0.00%
4-100-35100-5820	Claims/Seized Animal Care	-	-	1,000	1,000	-	0.00%
Materials and Supplies:							
4-100-35100-6008	Vehicles Supplies (Gas)	7,647	5,011	9,800	12,000	2,200	22.45%
4-100-35100-6009	Auto Repairs & Maintenance	-	-	200	250	50	25.00%
4-100-35100-6010	Police Supplies	1,078	2,808	3,200	3,200	-	0.00%
4-100-35100-6011	Uniforms and Wearing Apparel	479	639	1,300	1,300	-	0.00%
4-100-35100-6033	Dog Tags	747	677	750	1,120	370	49.33%
4-100-35100-6099	Dog Warden Supplies	270	-	5,000	5,000	-	0.00%
Capital Outlay:							
4-100-35100-8105	Vehicle (Animal Control)	1,860	-	-	-	-	0.00%
Tracey Webb Grant							
Contractual Services:							
4-100-35100-3320-001	Maintenance & Service Contract	140	252	100	37	(63)	-63.00%

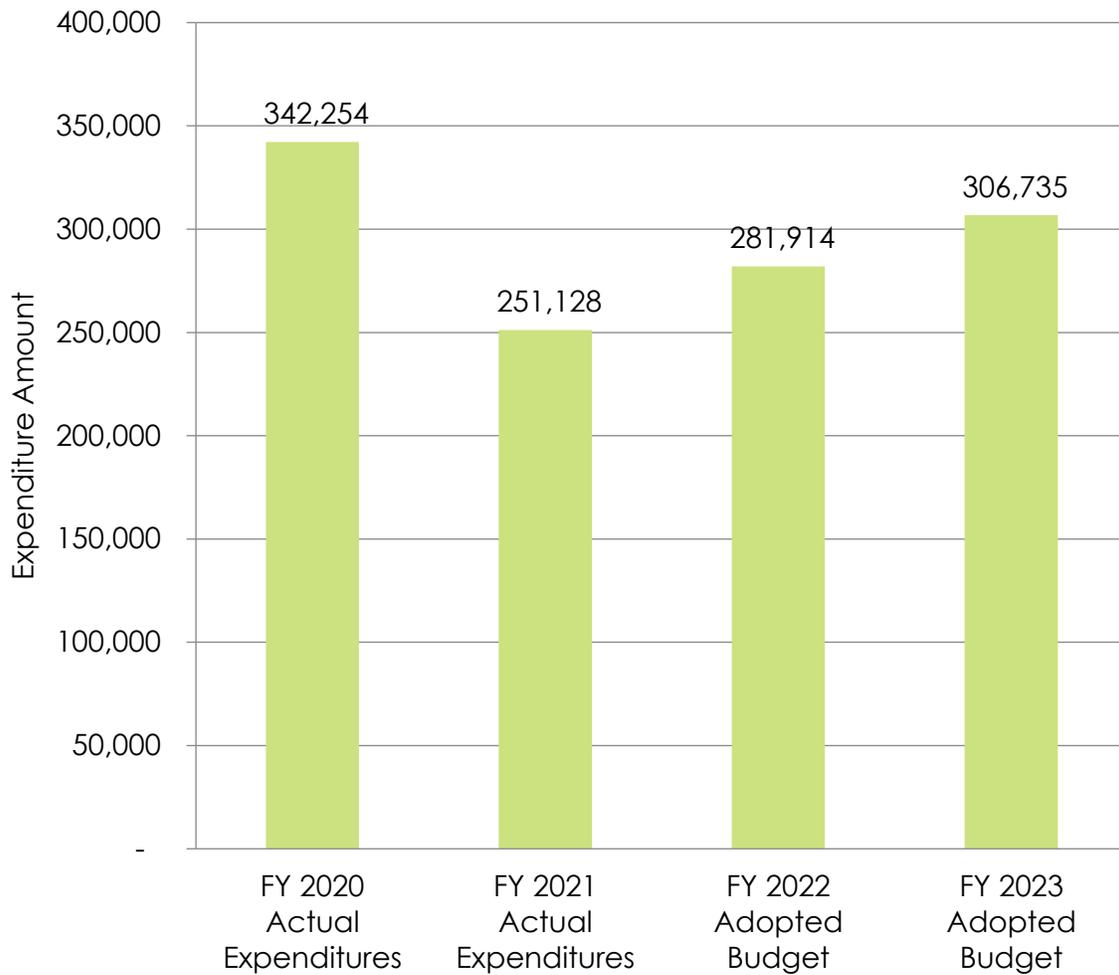
Animal Control, Continued

Account Number	Account Name	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Materials and Supplies:							
4-100-35100-6010-001	Police Supplies	1,008	-	900	879	(21)	-2.33%
Machinery & Equipment:							
4-100-35100-8107-001	Machinery and Equipment	611	-	35,000	35,000	-	0.00%
TOTAL ANIMAL CONTROL:		147,024	134,601	202,600	217,657	15,057	7.43%

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	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>ANIMAL SHELTER (35200):</u>							
Salaries & Wages:							
4-100-35200-1100	Salaries & Wages – Regular	133,200	133,200	135,864	147,000	11,136	8.20%
4-100-35200-1300	Salaries & Wages – Part-Time	18,465	15,329	20,000	22,000	2,000	10.00%
4-100-35200-1801	One Time Payment	-	3,375	-	-	-	0.00%
Employee Benefits:							
4-100-35200-2100	FICA/Medicare-Employer	11,455	11,465	11,925	12,930	1,005	8.43%
4-100-35200-2210	Virginia Retirement System	12,481	13,853	14,130	17,100	2,970	21.02%
4-100-35200-2215	Hybrid STD/LTD Premium	279	279	300	300	-	0.00%
4-100-35200-2310	Hospitalization Insurance	31,588	34,464	34,225	38,000	3,775	11.03%
4-100-35200-2400	Group Life Insurance	693	719	735	800	65	8.84%
4-100-35200-2500	VRS Health Insurance Credit	147	120	125	150	25	20.00%
4-100-35200-2600	Unemployment Insurance	97	158	100	200	100	100.00%
4-100-35200-2700	Workers' Compensation Insurance	1,476	1,641	1,500	1,800	300	20.00%
4-100-35200-2900	Accrued Annual & Sick Leave	-	-	-	-	-	0.00%

Animal Shelter, Continued

Account Number	Account Name	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Professional Services							
4-100-35200-3110	Medical	949	-	-	-	-	0.00%
Contractual Services:							
4-100-35200-3310	Repairs & Maintenance	87	383	1,600	1,600	-	0.00%
4-100-35200-3320	Maintenance & Service Contract	490	460	1,980	1,900	(80)	-4.04%
4-100-35200-3500	Printing	320	-	750	750	-	0.00%
4-100-35200-3600	Advertising	-	-	50	50	-	0.00%
Other Charges:							
4-100-35200-5110	Electrical Services	7,243	6,638	10,000	8,500	(1,500)	-15.00%
4-100-35200-5120	Heating Services	991	1,310	3,000	2,500	(500)	-16.67%
4-100-35200-5130	Water & Sewer	-	-	400	400	-	0.00%
4-100-35200-5210	Postal Service	115	98	100	100	-	0.00%
4-100-35200-5230	Telecommunications	5,807	4,820	2,400	5,500	3,100	129.17%
4-100-35200-5305	Auto Insurance	498	498	525	600	75	14.29%
4-100-35200-5510	Mileage	-	-	50	50	-	0.00%
4-100-35200-5540	Convention, Training, & Education	-	-	500	400	(100)	-20.00%
4-100-35200-5610	Payment to Health Department	-	-	1,000	1,000	-	0.00%
4-100-35200-5810	Dues & Association Membership	90	-	160	160	-	0.00%

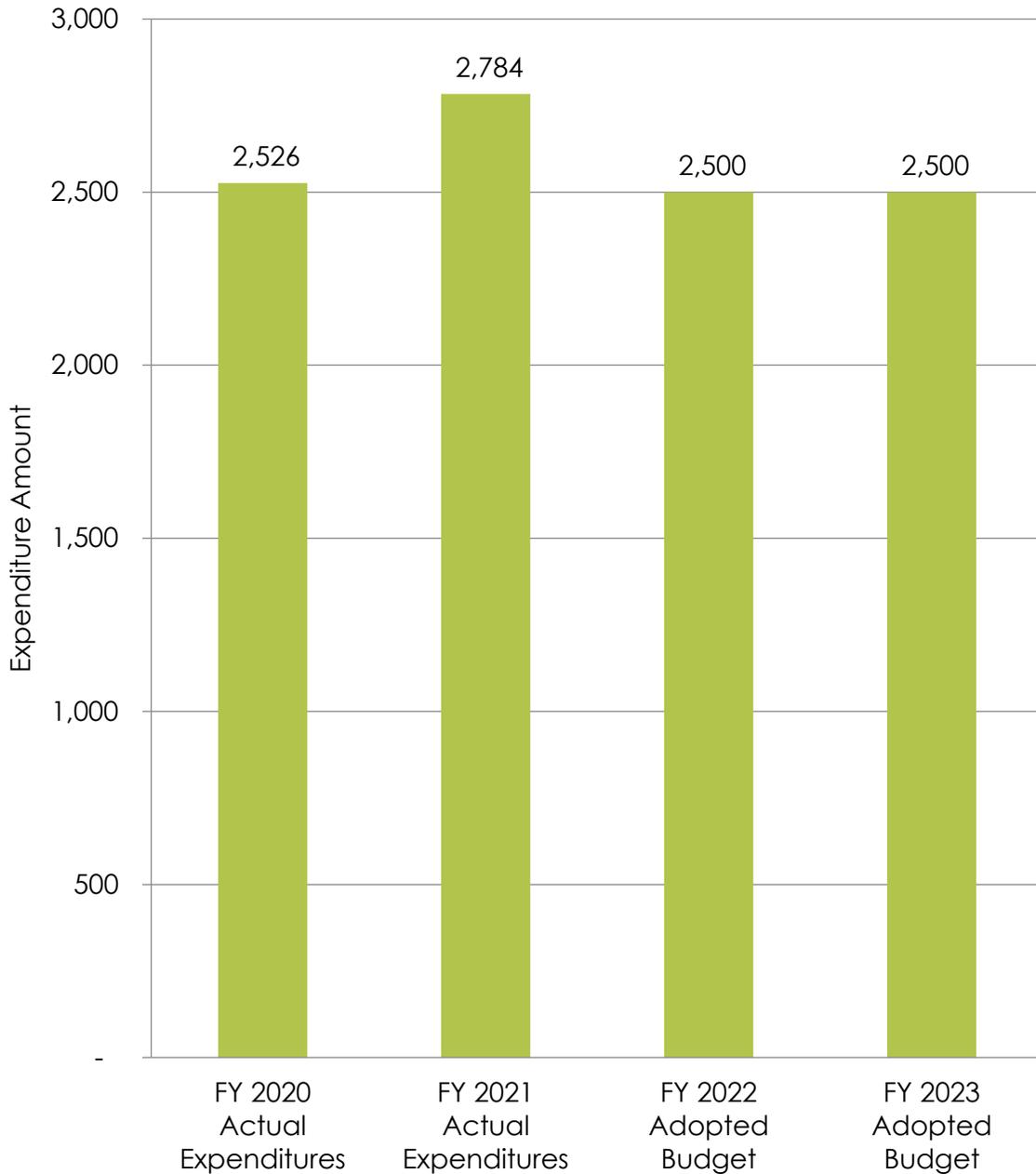
Animal Shelter, Continued

Account Number	Account Name	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Materials and Supplies:							
4-100-35200-6001	Office Supplies	502	716	2,050	2,050	-	0.00%
4-100-35200-6004	Medical & Lab Supplies	5,269	5,469	14,235	14,235	-	0.00%
4-100-35200-6005	Laundry/Housekeepin g Services	2,151	1,144	5,690	5,690	-	0.00%
4-100-35200-6007	Repairs & Maintenance Supplies	51	78	300	300	-	0.00%
4-100-35200-6008	Vehicles Supplies (Gas)	486	335	600	600	-	0.00%
4-100-35200-6009	Auto Repairs & Maintenance	-	-	500	500	-	0.00%
4-100-35200-6011	Uniforms and Wearing Apparel	1,534	722	1,100	1,100	-	0.00%
4-100-35200-6014	Operating Supplies	3,210	3,411	2,720	2,720	-	0.00%
4-100-35200-6030	Dog and Cat Food	-	-	300	250	(50)	-16.67%
4-100-35200-6099	Spay & Neuter	12,829	10,441	10,000	10,000	-	0.00%
Capital Outlay:							
4-100-35200-8102	Furniture and Fixtures	89,753	-	3,000	5,500	2,500	83.33%
TOTAL ANIMAL SHELTER:		342,254	251,128	281,914	306,735	24,821	8.80%

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	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
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MEDICAL EXAMINER (35300):

Contractual Services:

4-100-35300-3110	Professional Health Services	2,526	2,784	2,500	2,500	-	0.00%
TOTAL MEDICAL EXAMINER:		2,526	2,784	2,500	2,500	-	0.00%

EMERGENCY COMMUNICATIONS CENTER

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

Emergency Communications Center



Emergency Communications Center Expenditures

Account Number	Account Name	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
EMERGENCY COMMUNICATIONS CENTER (35500):							
Salaries & Wages:							
4-100-35500-1100	Salaries & Wages – Regular	828,405	855,775	881,400	997,828	116,428	13.21%
4-100-35500-1200	Salaries & Wages – Overtime	92,903	121,255	130,000	130,000	-	0.00%
4-100-35500-1300	Salaries & Wages-Part-Time	7,587	4,676	10,000	10,500	500	5.00%
4-100-35500-1700	Stipends- On-Call	-	-	-	-	-	0.00%
4-100-35500-1801	One Time Payment	-	16,125	-	-	-	0.00%
Employee Benefits:							
4-100-35500-2100	FICA/Medicare-Employer Virginia	65,597	70,117	78,137	87,082	8,945	11.45%
4-100-35500-2210	Retirement System	75,082	86,649	91,666	116,746	25,080	27.36%
4-100-35500-2215	Hybrid STD/LTD Premium	1,656	1,794	1,700	1,900	200	11.76%
4-100-35500-2310	Hospitalization Insurance	218,374	245,773	250,360	285,000	34,640	13.84%
4-100-35500-2400	Group Life Insurance	4,167	4,499	4,760	5,800	1,040	21.86%
4-100-35500-2500	VRS Health Insurance Credit	882	750	793	800	7	0.85%
4-100-35500-2600	Unemployment Insurance Workers'	271	681	400	700	300	75.00%
4-100-35500-2700	Compensation Insurance	551	583	600	600	-	0.00%
4-100-35500-2900	Accred Annual & Sick Leave Payout	2,258	-	-	-	-	0.00%

Emergency Communications Center, Continued

Account Number	Account Name	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Contractual Services:							
4-100-35500-3120	Professional Services	350	-	250	-	(250)	-100.00%
4-100-35500-3150	Professional Services	19,315	2,136	-	250	250	0.00%
4-100-35500-3310	Repairs & Maintenance	2,220	2,462	500	1,000	500	100.00%
4-100-35500-3315	Vehicle Repairs & Maintenance	-	700	-	500	500	0.00%
4-100-35500-3320	Maintenance & Service Contract	273,210	185,852	180,000	195,000	15,000	8.33%
Other Charges:							
4-100-35500-3600	Advertising	-	-	-	-	-	0.00%
4-100-35500-5110	Electrical Services	1,129	4,671	-	-	-	0.00%
4-100-35500-5120	Heating Services	225	1,055	-	-	-	0.00%
4-100-35500-5210	Postal Service	38	55	150	150	-	0.00%
4-100-35500-5230	Telecommunications	47,035	95,781	125,000	125,000	-	0.00%
4-100-35500-5305	Auto Insurance	996	996	1,000	1,000	-	0.00%
4-100-35500-5410	Lease/Rent of Property	-	-	18,000	18,000	-	0.00%
4-100-35500-5510	Mileage	1,841	1,949	1,500	1,500	-	0.00%
4-100-35500-5530	Food & Lodging	966	1,079	2,000	2,000	-	0.00%
4-100-35500-5540	Convention, Training, & Education	2,869	6,578	5,000	7,000	2,000	40.00%
4-100-35500-5810	Dues & Association Membership	339	345	1,000	1,000	-	0.00%

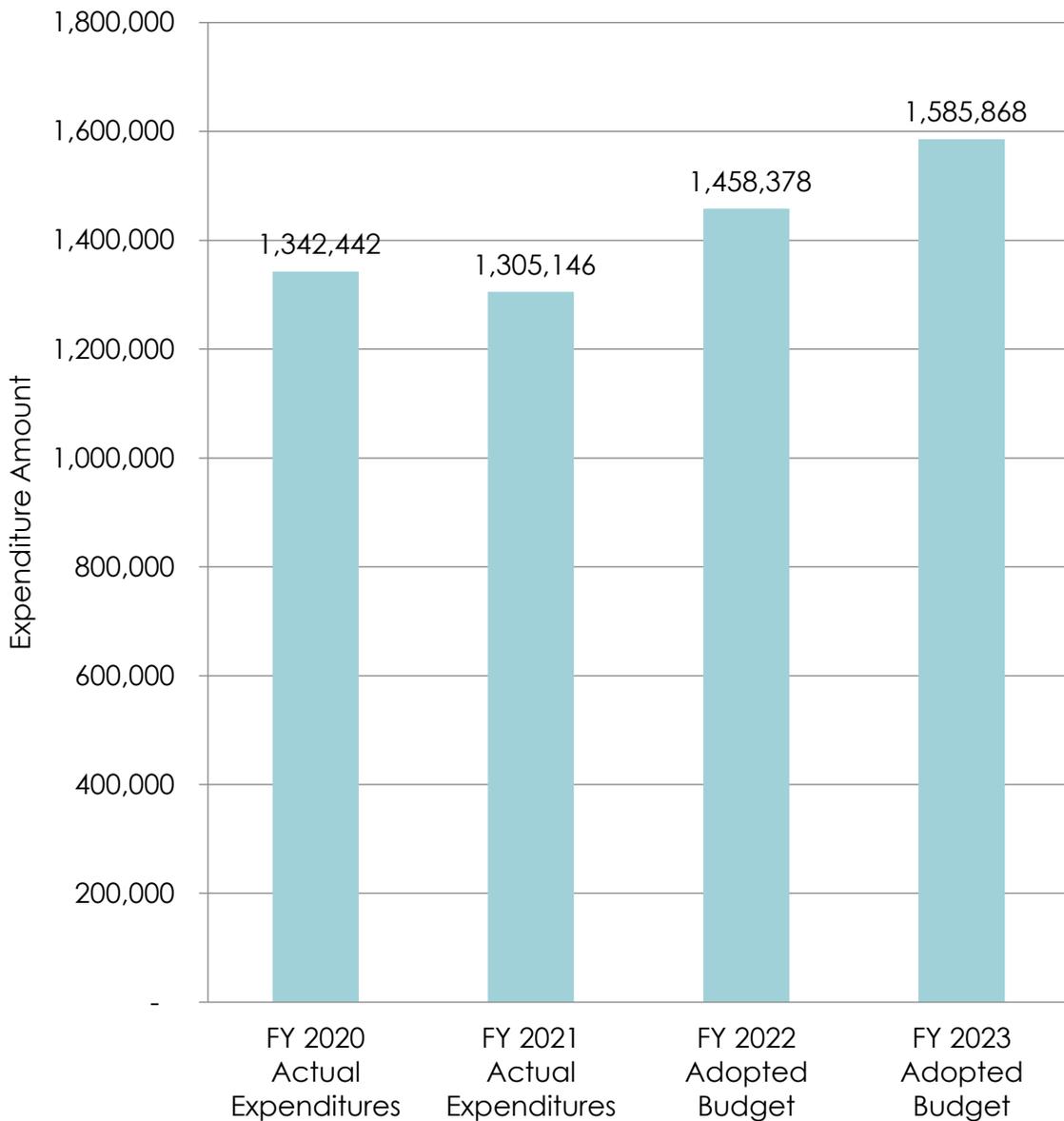
Emergency Communications Center, Continued

Account Number	Account Name	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Materials and Supplies:							
4-100-35500-6001	Office Supplies	2,602	3,747	4,000	3,500	(500)	-12.50%
4-100-35500-6002	Food Supplies	473	381	-	500	500	0.00%
4-100-35500-6008	Vehicles Supplies (Gas)	516	455	1,000	1,000	-	0.00%
4-100-35500-6009	Vehicle Repairs & Maintenance	-	-	500	500	-	0.00%
4-100-35500-6011	Uniforms and Wearing Apparel	1,305	1,978	2,000	2,000	-	0.00%
4-100-35500-6014	Operating Supplies	2,166	4,174	1,000	1,000	-	0.00%
Payment to Joint Operations:							
4-100-35500-7005	Training School	4,179	11,780	16,000	16,000	-	0.00%
Capital Outlay:							
4-100-35500-8103	Communications Equipment- Repairs	-	-	5,000	20,000	15,000	300.00%
4-100-35500-8203	Communications Equipment- New	-	81	5,000	20,000	15,000	300.00%
4-100-35500-8207	EDP Equipment	3,222	1,462	5,000	5,000	-	0.00%
TOTAL EMERGENCY COMMUNICATIONS:		1,662,727	1,736,395	1,823,716	2,058,856	235,141	12.89%

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	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
GENERAL PROPERTIES (43200):							
Salaries & Wages:							
4-100-43200-1100	Salaries & Wages – Regular	269,864	286,583	303,530	337,707	34,177	11.26%
4-100-43200-1200	Salaries & Wages – Overtime	-	-	2,500	2,500	-	0.00%
4-100-43200-1300	Salaries & Wages – Part-Time	90,641	87,785	93,000	100,000	7,000	7.53%
4-100-43200-1801	One Time Payment	-	7,500	-	-	-	0.00%
Employee Benefits:							
4-100-43200-2100	FICA/Medicare-Employer	25,915	28,289	30,526	33,676	3,150	10.32%
4-100-43200-2210	Virginia Retirement System	25,286	29,615	31,567	39,275	7,708	24.42%
4-100-43200-2215	Hybrid STD/LTD Premium	201	328	300	350	50	16.67%
4-100-43200-2310	Hospitalization Insurance	70,478	82,538	86,460	95,110	8,650	10.00%
4-100-43200-2400	Group Life Insurance	1,403	1,538	1,640	1,850	210	12.80%
4-100-43200-2500	VRS Health Insurance Credit	297	257	275	300	25	9.09%
4-100-43200-2600	Unemployment Insurance	148	411	200	450	250	125.00%
4-100-43200-2700	Workers' Compensation Insurance	4,745	5,385	5,000	5,500	500	10.00%
4-100-43200-2810	Safety Apparel Allowance Stipend	-	-	400	400	-	0.00%
4-100-43200-2900	Accrued Annual & Sick Leave Payout	-	12,462	-	-	-	0.00%

General Properties, Continued

Account Number	Account Name	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Contractual Services:							
4-100-43200-3310	Repairs & Maintenance	47,163	70,529	72,000	75,000	3,000	4.17%
4-100-43200-3320	Maintenance & Service Contracts	154,590	171,601	171,000	174,000	3,000	1.75%
4-100-43200-5110	Electrical Services	269,501	296,471	349,700	349,700	-	0.00%
4-100-43200-5120	Heating Services	13,737	17,759	38,500	38,500	-	0.00%
4-100-43200-5130	Water & Sewer	14,482	14,525	16,900	16,900	-	0.00%
4-100-43200-5230	Telecommunications	39,897	44,195	42,000	45,000	3,000	7.14%
4-100-43200-5301	Boiler Insurance	4,673	4,687	4,800	5,000	200	4.17%
4-100-43200-5302	Fire Insurance	35,575	41,594	38,800	43,000	4,200	10.82%
4-100-43200-5305	Auto Insurance	10,955	10,954	12,250	12,500	250	2.04%
4-100-43200-5309	Contractors Equipment Insurance	20	324	30	350	320	1066.67%
4-100-43200-5410	Lease/Purchase Equipment	1,440	1,250	1,500	1,500	-	0.00%
4-100-43200-5540	Convention, Training, & Education	-	-	450	450	-	0.00%
Materials and Supplies:							
4-100-43200-6001	Office Supplies	604	134	750	750	-	0.00%
4-100-43200-6003	Agriculture- Building & Ground Landscape	-	-	15,000	15,000	-	0.00%
4-100-43200-6004	Safety Supplies & Equipment	19	181	600	600	-	0.00%
4-100-43200-6005	Janitorial Supplies	29,336	23,180	45,000	45,000	-	0.00%
4-100-43200-6007	Repairs & Maintenance Supplies	52,327	47,725	66,000	58,500	(7,500)	-11.36%

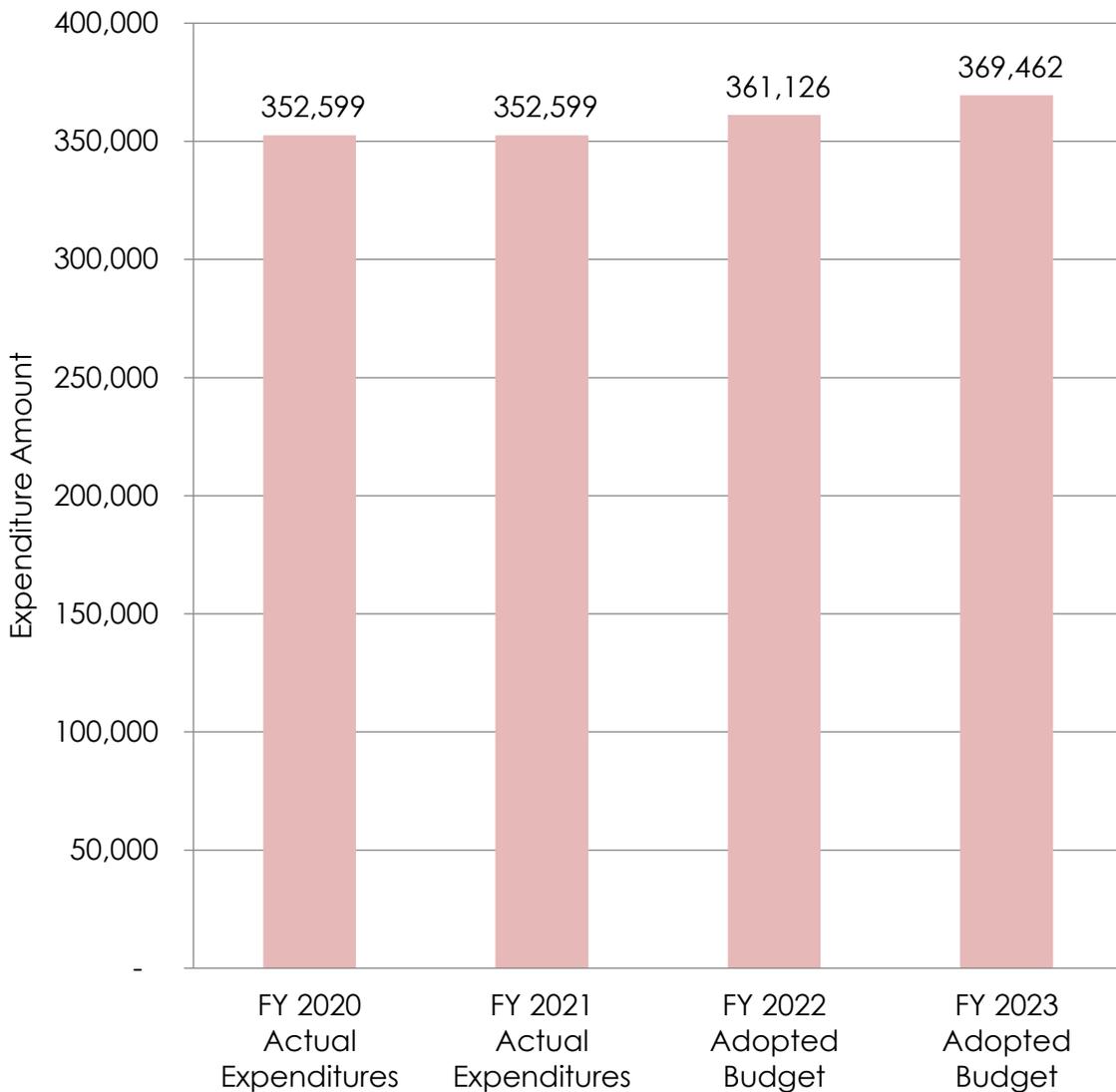
General Properties, Continued

Account Number	Account Name	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-43200-6008	Vehicles Supplies (Gas)	6,331	7,005	8,000	8,000	-	0.00%
4-100-43200-6009	Auto Repairs & Maintenance	2,781	1,271	5,500	5,500	-	0.00%
4-100-43200-6010	Traffic Control Maintenance Supplies	5,290	5,632	8,500	6,500	(2,000)	-23.53%
4-100-43200-6011	Uniforms and Wearing Apparel	3,073	3,012	3,400	3,500	100	2.94%
4-100-43200-6014	Operating Supplies	774	429	1,500	1,500	-	0.00%
Capital Outlay:							
4-100-43200-8101	Machinery & Equipment (replacement)	-	-	800	-	(800)	-100.00%
4-100-43200-8105	Motor Vehicle Machinery and Equipment (new)	43,439	-	-	62,000	62,000	0.00%
4-100-43200-8201	Furniture & Fixtures	18,302	-	-	-	-	0.00%
4-100-43200-8214		99,156	-	-	-	-	0.00%
County Farm:							
Contractual Services:							
4-100-43200-3310-0002	Repairs & Maintenance- County Farm	-	-	-	-	-	0.00%
TOTAL GENERAL PROPERTIES:		1,342,442	1,305,146	1,458,378	1,585,868	127,490	8.74%

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



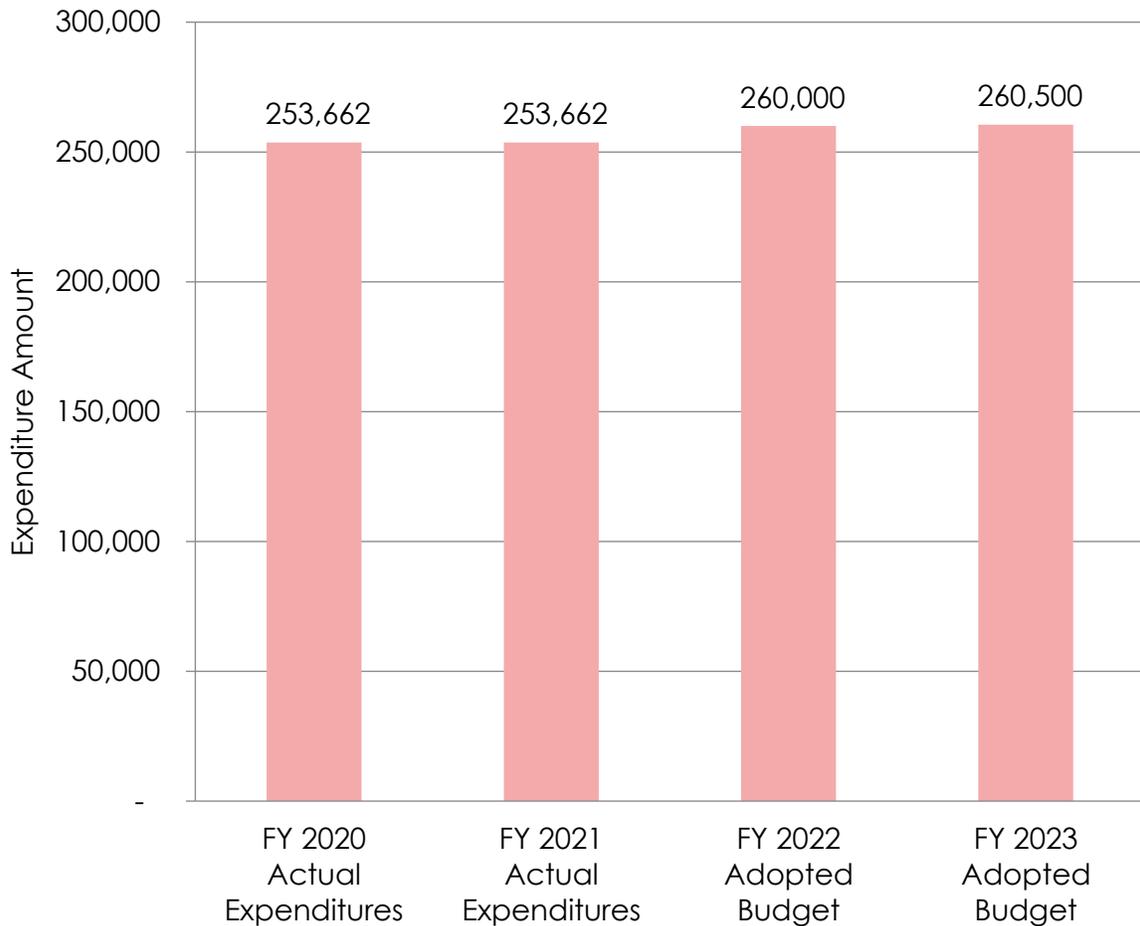
Local Health Department Expenditures

Account Number	Account Name	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>LOCAL HEALTH DEPARTMENT (51100):</u>							
Other Charges:							
4-100-51100-5610	Health Department	352,599	352,599	361,126	369,462	8,336	2.31%
TOTAL LOCAL HEALTH DEPARTMENT:		352,599	352,599	361,126	369,462	8,336	2.31%

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	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>MENTAL HEALTH (52100):</u>							
Other Charges:							
4-100-52100-5620	Northwestern Community Services	252,662	252,662	253,000	253,000	-	0.00%
4-100-52100-5625	Shen-Paco	-	-	6,000	6,000	-	0.00%
4-100-52100-5649	Concern Hotline	1,000	1,000	1,000	1,500	500	0.50
TOTAL MENTAL HEALTH:		253,662	253,662	260,000	260,500	500	0.19%

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	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>AREA AGENCY ON AGING (53230):</u>							
Other Charges:							
4-100-53230-5656	Shenandoah Area Agency on Aging	78,000	78,000	78,000	78,000	-	0.00%
TOTAL AREA AGENCY ON AGING:		78,000	78,000	78,000	78,000	-	0.00%

TAX RELIEF FOR ELDERLY/HANDICAPPED

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



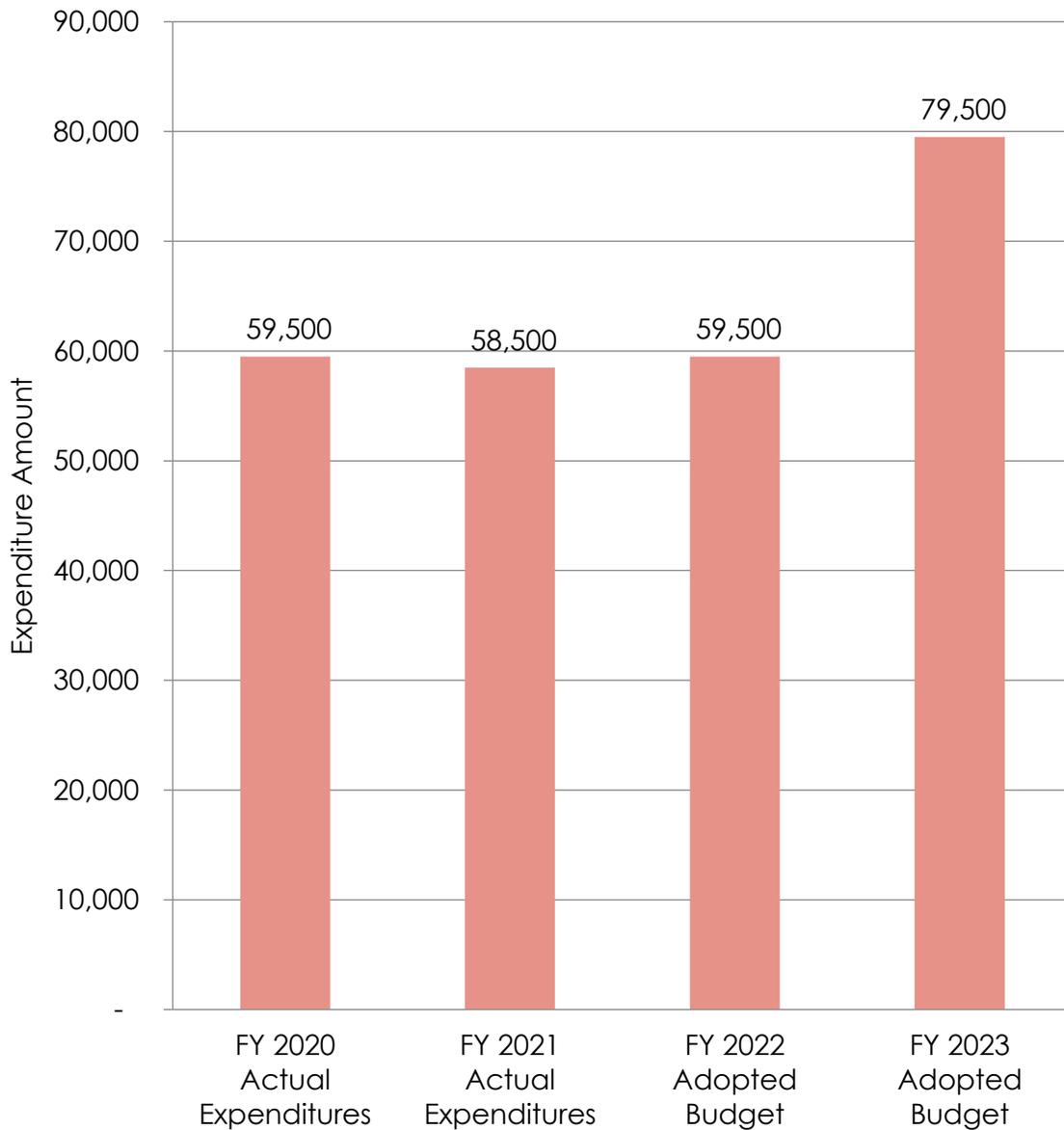
Tax Relief for Elderly/Handicapped Expenditures

Account Number	Account Name	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>TAX RELIEF ELDERLY/HANDICAPPED (53300)</u>							
Other Charges:							
4-100-53300-5865	Tax Relief Elderly/Handicapped	286,428	329,215	295,000	300,000	5,000	1.69%
TOTAL TAX RELIEF ELDERLY/HANDICAPPED:		286,428	329,215	295,000	300,000	5,000	1.69%

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



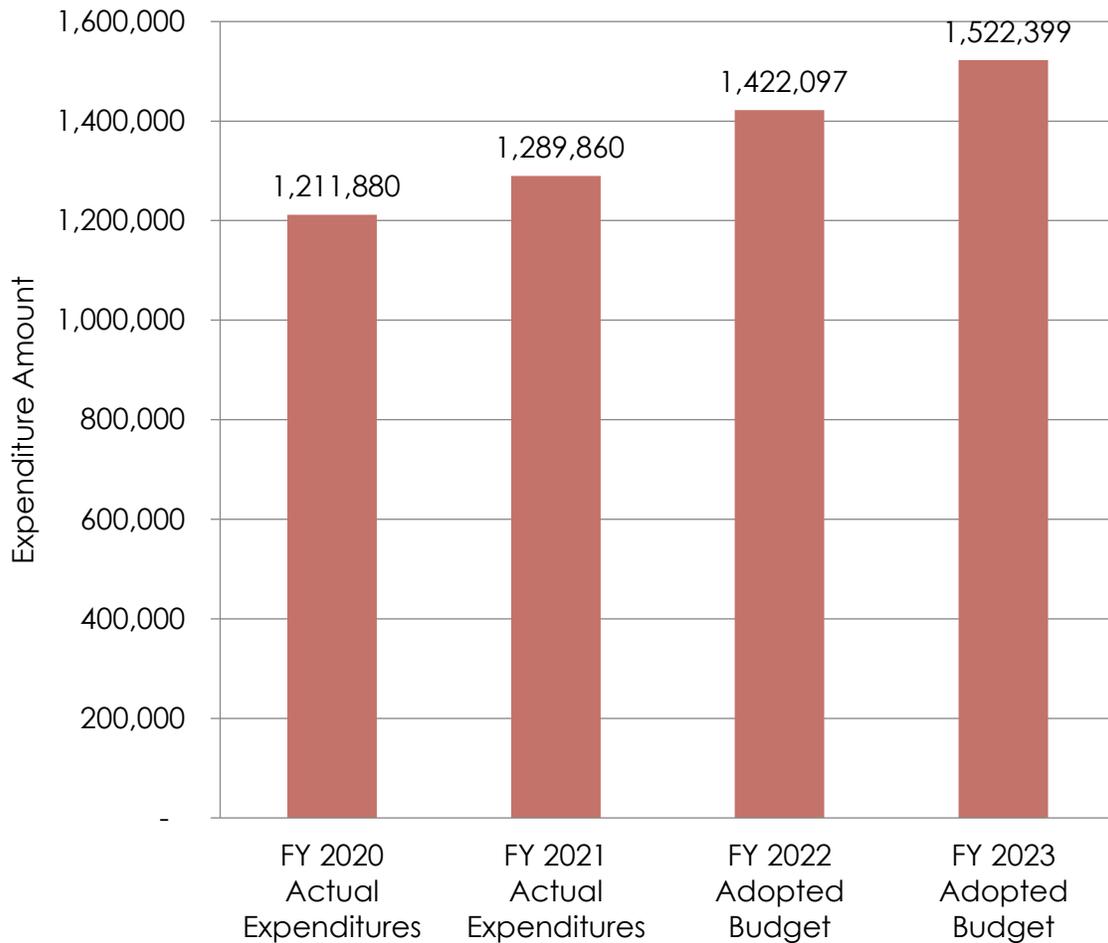
Support to Outside Agencies Expenditures

Account Number	Account Name	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>SUPPORT TO OUTSIDE AGENCIES (53500):</u>							
Other Charges:							
4-100-53500-5657	Shenandoah Alliance for Shelter	12,500	12,500	12,500	12,500	-	0.00%
4-100-53500-5660	Response, Inc.	10,000	10,000	10,000	10,000	-	0.00%
4-111-53500-5660	Response, Inc.	-	-	-	20,000	20,000	100.00%
4-100-53500-5661	Access Independence	1,000	-	1,000	1,000	-	0.00%
4-100-53500-5676	Blue Ridge Legal Services	1,000	1,000	1,000	1,000	-	0.00%
4-100-53500-5677	Virginia Defenders/Office of Public Defender	-	-	-	-	-	0.00%
4-100-53500-5684	Shenandoah Community Health Clinic (Free Clinic)	30,000	30,000	30,000	30,000	-	0.00%
4-100-53500-5686	Southeast Rural Community Assistance Project, Inc. (SERCAP)	-	-	-	-	-	0.00%
4-100-53500-5689	Shenandoah Dental Clinic	5,000	5,000	5,000	5,000	-	0.00%
4-100-53500-5692	Shenandoah Valley Lutheran Ministries	-	-	-	-	-	0.00%
TOTAL SUPPORT TO OUTSIDE AGENCIES:		59,500	58,500	59,500	79,500	20,000	33.61%

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



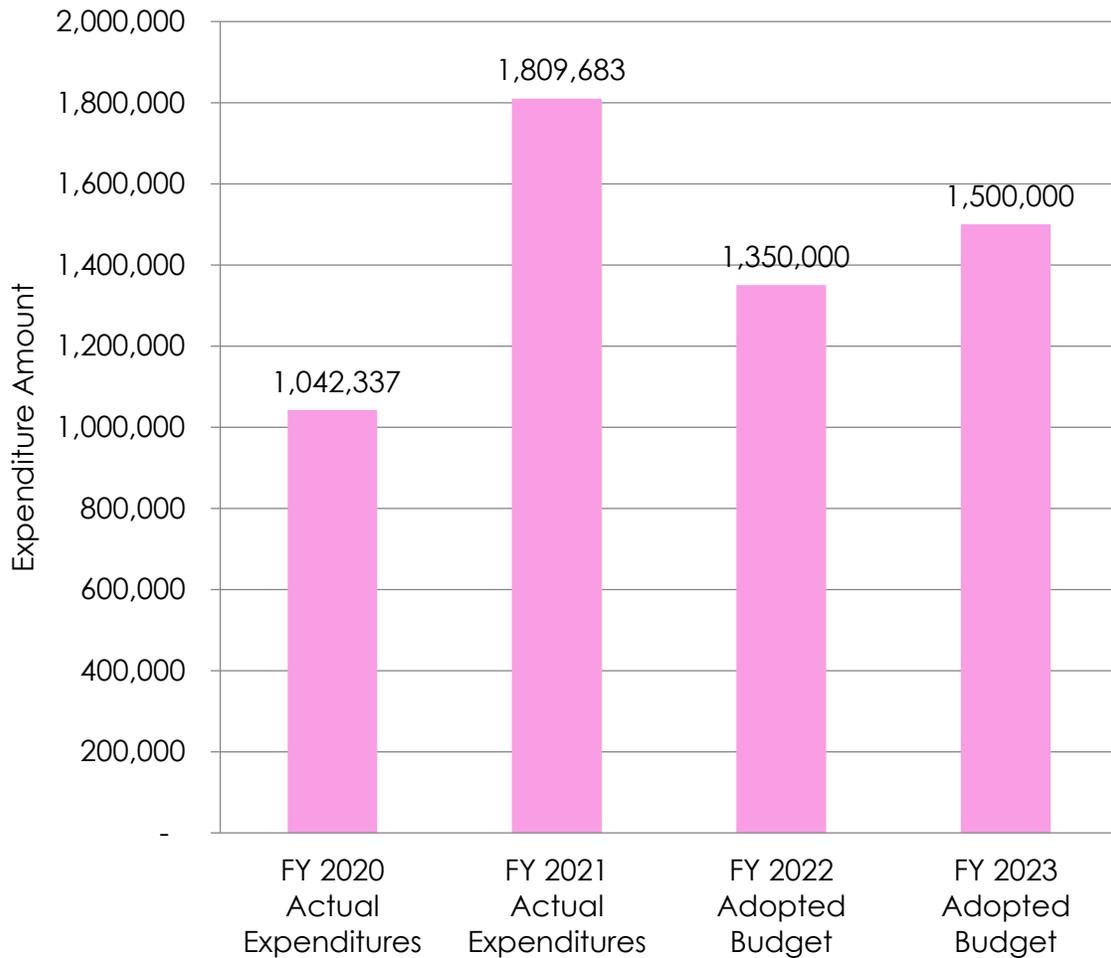
Department of Social Services Expenditures

Account Number	Account Name	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>SOCIAL SERVICES DEPARTMENT (53100):</u>							
4-100-93200-0140	Transfer to Social Services Fund (Fund140)	1,211,880	1,289,860	1,422,097	1,522,399	100,302	7.05%
TOTAL SOCIAL SERVICES DEPARTMENT:		1,211,880	1,289,860	1,422,097	1,522,399	100,302	7.05%

CHILDREN'S SERVICES ACT

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

Children's Services Act



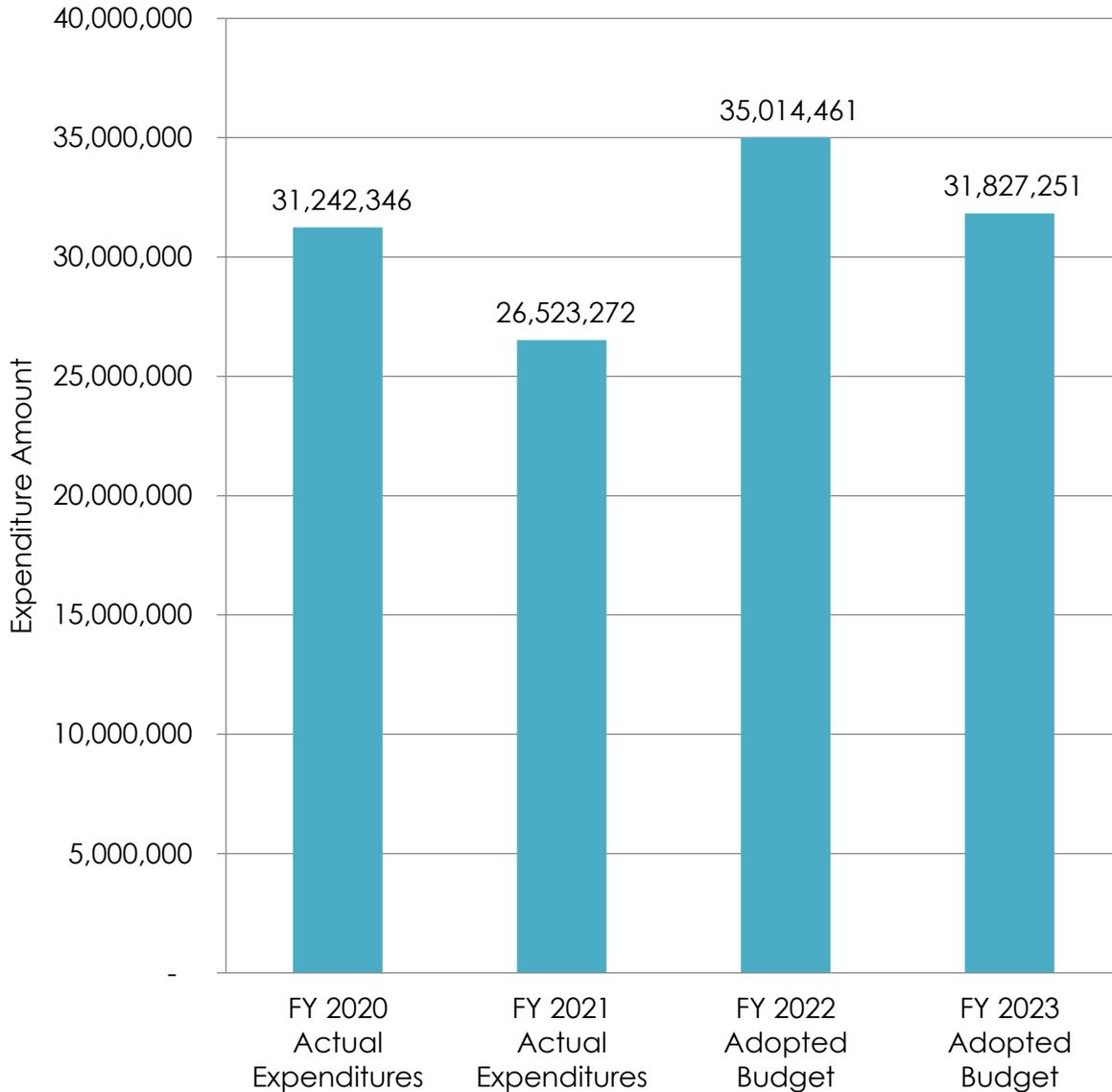
Children's Services Act Expenditures

Account Number	Account Name	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>CHILDREN'S SERVICES ACT (53600):</u>							
4-100-93200-0250	Transfer to CSA Fund (Fund250)	1,042,337	1,809,683	1,350,000	1,500,000	150,000	11.11%
TOTAL CHILDREN'S SERVICES ACT:		1,042,337	1,809,683	1,350,000	1,500,000	150,000	11.11%

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	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
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ADMINISTRATION OF SCHOOLS (61000):

Other Charges:

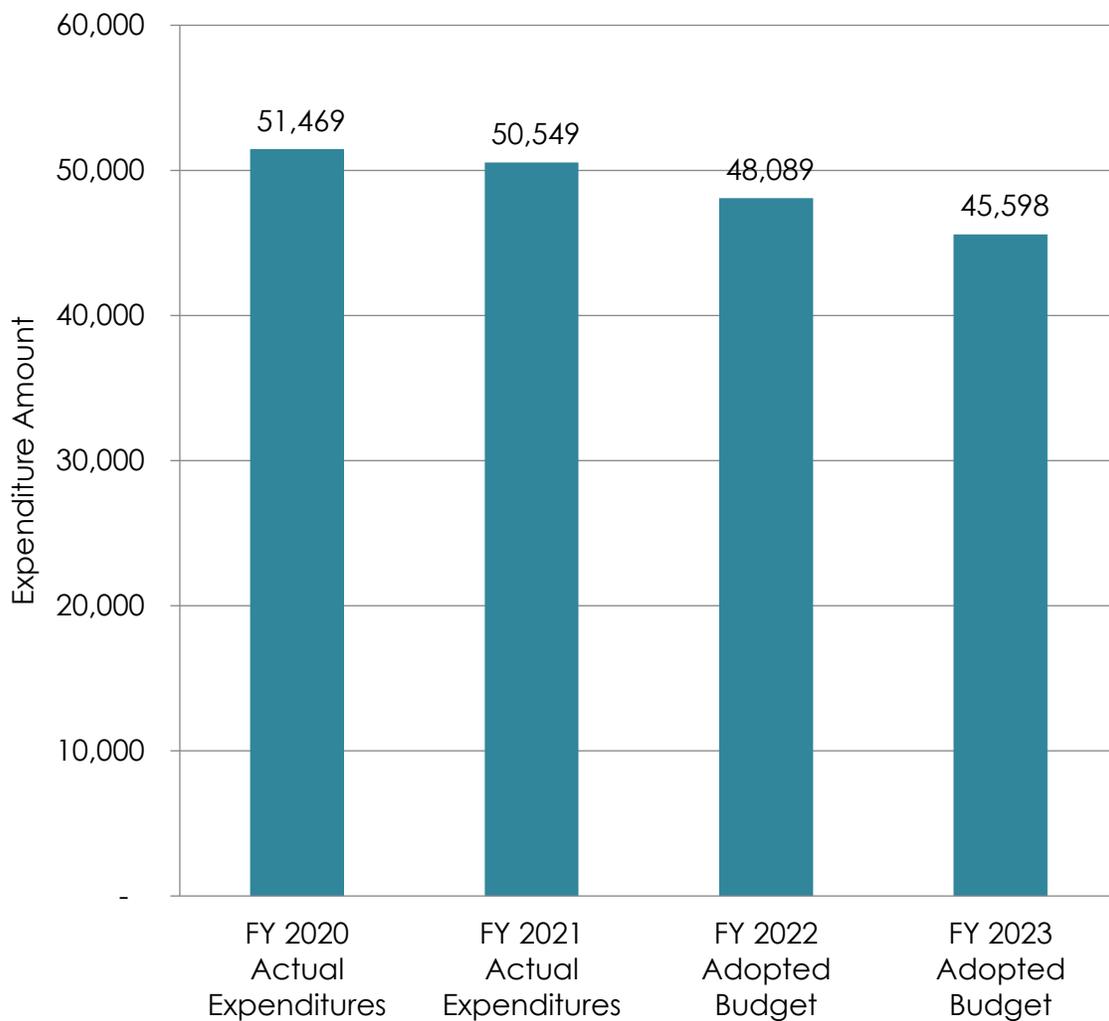
4-100-93200-0205	Transfer to School Fund (Fund205)	31,242,346	26,523,272	35,014,461	31,827,251	(3,187,210)	-9.10%
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TOTAL ADMINISTRATION OF SCHOOLS:		31,242,346	26,523,272	35,014,461	31,827,251	(3,187,210)	-9.10%
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COMMUNITY COLLEGE

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

Community College

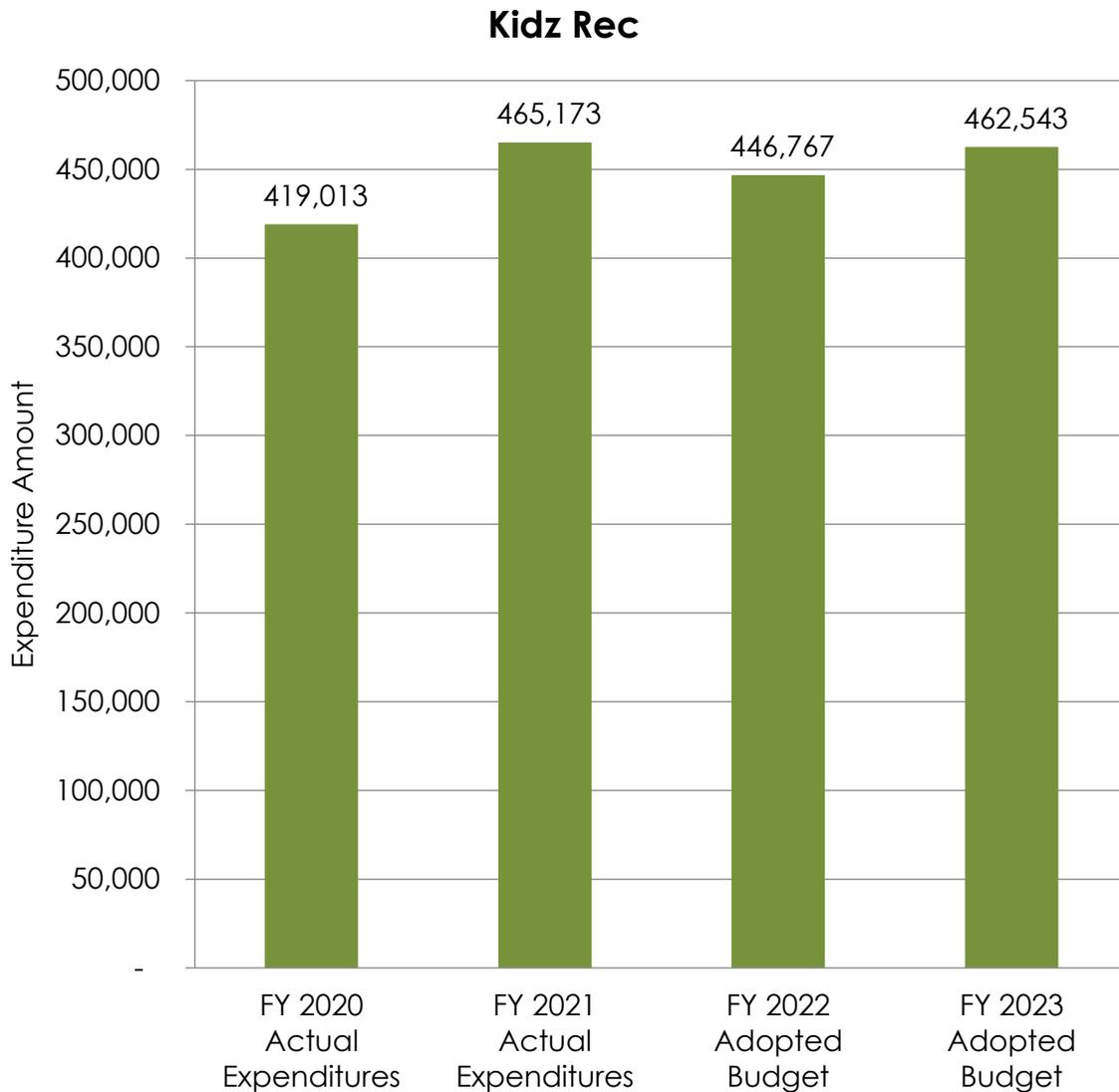


Community College Expenditures

Account Number	Account Name	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>COMMUNITY COLLEGE (68000):</u>							
Other Charges:							
4-100-68000-5662	Contribution-Laurel Ridge Community College	51,469	50,549	48,089	45,598	(2,491)	-5.18%
TOTAL COMMUNITY COLLEGE:		51,469	50,549	48,089	45,598	(2,491)	-5.18%

KidzRec

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



KidzRec Expenditures

Account Number	Account Name	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>KIDZREC</u>	<u>KIDZREC SERVICES FUND</u>						
	<u>Fund141</u>						
<u>KidzRec (SHES)-001</u>	<u>Sandy Hook Elementary School</u>						
Salaries & Wages:							
4-141-71300-1100-001	Salaries & Wages – Full Time	21,988	21,340	22,428	24,500	2,072	9.24%
4-141-71300-1300-001	Salaries & Wages- Part Time	81,249	81,208	70,000	65,000	(5,000)	-7.14%
4-141-71300-1801-001	One Time Payment	-	2,250	-	-	-	0.00%
Employee Benefits:							
4-141-71300-2100-001	FICA/Medicare-Employer	7,867	8,594	7,071	6,847	(224)	-3.17%
4-141-71300-2210-001	Virginia Retirement System	2,060	2,287	2,333	2,842	509	21.82%
4-141-71300-2310-001	Hospitalization Insurance	3,159	3,747	3,422	3,765	343	10.02%
4-141-71300-2400-001	Group Life Insurance	114	119	121	132	11	9.09%
4-141-71300-2500-001	VRS Health Credit	24	20	20	25	5	25.00%
4-141-71300-2600-001	Unemployment Insurance	122	191	120	200	80	66.67%
4-141-71300-2700-001	Worker's Compensation Insurance	999	890	1,500	1,100	(400)	-26.67%
4-141-71300-2900-001	Annual and Sick	-	-	-	-	-	0.00%
Contractual Services:							
4-141-71300-3150-001	Professional Services	123	434	400	400	-	0.00%
4-141-71300-3320-001	Maintenance and Service Contract	38	1,045	2,140	2,200	60	2.80%
4-141-71300-3500-001	Printing	-	-	-	-	-	0.00%
4-141-71300-3600-001	Advertising	15	-	80	80	-	0.00%

KidzRec, Continued

Account Number	Account Name	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Other Charges:							
4-141-71300-5210-001	Postal Service	10	-	-	-	-	0.00%
4-141-71300-5230-001	Telecommunications	2,624	2,869	1,900	1,750	(150)	-7.89%
4-141-71300-5410-001	Lease/Rent Equipment	252	120	240	240	-	0.00%
4-141-71300-5420-001	Lease/Rent Building	5,400	6,600	7,200	7,200	-	0.00%
4-141-71300-5510-001	Travel/Mileage	-	-	-	-	-	0.00%
1-141-71300-5530-001	Food & Lodging	219	222	800	800	-	0.00%
4-141-71300-5540-001	Convention, Training, & Education	166	-	380	380	-	0.00%
4-141-71300-5810-001	Dues & Association Membership	12	40	50	50	-	0.00%
4-141-71300-5897-001	Bank Service Charge	5,658	4,243	5,600	5,600	-	0.00%
Materials and Supplies:							
4-141-71300-6001-001	Office Supplies	506	251	550	550	-	0.00%
4-141-71300-6002-001	Food Supplies	5,229	6,347	8,800	8,800	-	0.00%
4-141-71300-6008-001	Vehicles Supplies (Gas)	-	-	-	-	-	0.00%
4-141-71300-6011-001	Uniforms	69	402	600	600	-	0.00%
4-141-71300-6014-001	Operating Supplies	4,633	7,817	6,000	6,000	-	0.00%
4-141-71300-6015-001	Trips and Tickets	4,765	1,200	7,000	7,000	-	0.00%
Capital Outlay:							
4-141-71300-8202-001	Furniture and Fixtures	1,438	-	400	400	-	0.00%
4-141-71300-8207-001	EDP Equipment	-	404	800	800	-	0.00%
4-141-71300-9203-001	Refunds	-	-	-	200	200	100.00%
TOTAL SHES-001:	Subtotal Sandy Hook	148,740	152,639	149,955	147,461	(2,494)	-1.66%

KidzRec, Continued

Account Number	Account Name	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
KIDZREC							
<u>KidzRec (WWRES)-002</u>							
<u>W W Robinson Elementary</u>							
Salaries & Wages:							
4-141-71300-1100-002	Salaries & Wages – Full Time	64,008	64,008	65,288	70,570	5,282	0.0809031
4-141-71300-1300-002	Salaries & Wages – Part Time	50,217	74,825	60,000	65,000	5,000	0.0833333
4-141-71300-1801-002	One Time Payment	-	2,250	-	-	-	0
Employee Benefits:							
4-141-71300-2100-002	FICA/Medicare- Employer	8,313	10,293	9,585	10,371	786	8.20%
4-141-71300-2210-002	Virginia Retirement System	5,998	6,657	6,790	8,207	1,417	20.87%
4-141-71300-2310-002	Hospitalization Insurance	19,099	21,175	20,750	22,825	2,075	10.00%
4-141-71300-2400-002	Group Life Insurance	333	346	353	381	28	7.93%
4-141-71300-2500-002	VRS Health Credit	70	58	59	64	5	8.47%
4-141-71300-2600-002	Unemployment Insurance	92	193	120	200	80	66.67%
4-141-71300-2700-002	Worker's Compensation Insurance	677	760	800	900	100	12.50%
4-141-71300-2900-002	Annual and Sick	-	-	-	-	-	0.00%
Contractual Services:							
4-141-71300-3150-002	Professional Services	165	432	400	400	-	0.00%
4-141-71300-3320-002	Maintenance and Service Contract	38	1,045	2,140	2,200	60	2.80%
4-141-71300-3600-002	Advertising	15	-	80	80	-	0.00%

KidzRec, Continued

Account Number	Account Name	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Other Charges:							
4-141-71300-5210-002	Postal Service	10	-	-	-	-	0.00%
4-141-71300-5230-002	Telecommunications	2,458	2,589	1,900	2,500	600	31.58%
4-141-71300-5410-002	Lease/Rent Equipment	252	120	240	240	-	0.00%
4-141-71300-5420-002	Lease/Rent Building	5,400	6,600	7,200	7,200	-	0.00%
4-141-71300-5510-002	Travel/Mileage	-	-	-	-	-	0.00%
1-141-71300-5530-002	Food & Lodging	219	-	800	800	-	0.00%
4-141-71300-5540-002	Convention, Training, & Education	166	252	380	380	-	0.00%
4-141-71300-5810-002	Dues & Association Membership	12	40	50	50	-	0.00%
4-141-71300-5897-002	Bank Service Charge	5,658	4,243	5,600	5,600	-	0.00%
Materials and Supplies:							
4-141-71300-6001-002	Office Supplies	469	195	550	550	-	0.00%
4-141-71300-6002-002	Food Supplies	8,570	7,855	8,800	8,800	-	0.00%
4-141-71300-6011-002	Uniforms	85	402	600	600	-	0.00%
4-141-71300-6014-002	Operating Supplies	5,582	8,222	6,000	6,000	-	0.00%
4-141-71300-6015-002	Trips and Tickets	4,944	680	7,000	7,000	-	0.00%
Capital Outlay:							
4-141-71300-8202-002	Furniture & Fixtures	1,438	-	400	400	-	0.00%
4-141-71300-8207-002	EDP Equipment	-	404	800	800	-	0.00%
4-141-71300-9203-002	Refunds	-	120	-	200	-	0.00%
TOTAL WWRES-002:	Subtotal WW Robinson	184,288	213,765	206,685	222,318	15,433	7.47%

KidzRec, Continued

Account Number	Account Name	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
KIDZREC							
<u>KidzRec ALES-003</u>							
<u>Honey Run Elementary</u>							
Salaries & Wages:							
4-141-71300-1100-003	Salaries & Wages – Full Time	10,994	10,831	11,213	12,125	912	8.13%
4-141-71300-1300-003	Salaries & Wages – Part Time	44,691	53,974	45,000	45,000	-	0.00%
4-141-71300-1801-003	One Time Payment	-	1,500	-	-	-	0.00%
Employee Benefits:							
4-141-71300-2100-003	FICA/Medicare- Employer Virginia	4,255	5,007	4,300	4,370	70	1.63%
4-141-71300-2210-003	Retirement System	1,030	1,143	1,166	1,410	244	20.93%
4-141-71300-2310-003	Hospitalization Insurance	1,579	1,874	1,712	1,882	170	9.93%
4-141-71300-2400-003	Group Life Insurance	57	59	61	65	4	6.56%
4-141-71300-2500-003	VRS Health Credit	12	10	10	12	2	20.00%
4-141-71300-2600-003	Unemployment Insurance	73	115	60	125	65	108.33%
4-141-71300-2700-003	Worker's Compensation Insurance	683	648	460	750	290	63.04%
4-141-71300-2900-003	Annual and Sick	-	-	-	-	-	0.00%
Contractual Services:							
4-141-71300-3150-003	Professional Services	128	430	200	200	-	0.00%
4-141-71300-3320-003	Maintenance and Service Contract	19	523	1,070	1,100	30	2.80%
4-141-71300-3500-003	Printing	-	-	-	-	-	0.00%
4-141-71300-3600-003	Advertising	7	-	40	40	-	0.00%

KidzRec, Continued

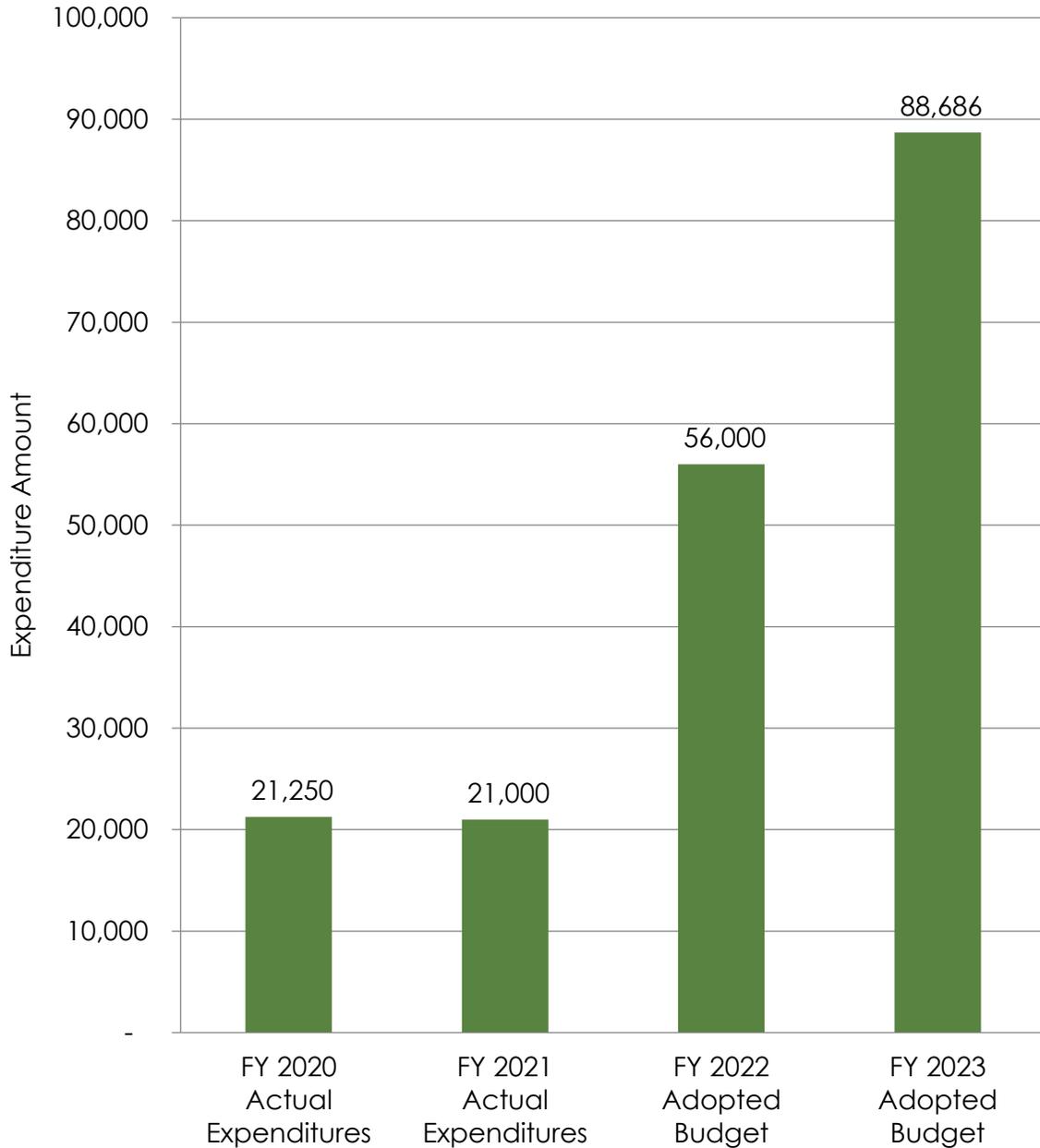
Account Number	Account Name	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Other Charges:							
4-141-71300-5210-003	Postal Service	5	-	-	-	-	0.00%
4-141-71300-5230-003	Telecommunications	1,144	1,183	1,000	1,750	750	75.00%
4-141-71300-5410-003	Lease/Rent Equipment	126	60	120	120	-	0.00%
4-141-71300-5420-003	Lease/Rent Building	5,400	6,600	7,200	7,200	-	0.00%
4-141-71300-5510-003	Travel/Mileage	-	-	-	-	-	0.00%
1-141-71300-5530-003	Food & Lodging	109	-	400	400	-	0.00%
4-141-71300-5540-003	Convention, Training, & Education	83	141	190	190	-	0.00%
4-141-71300-5810-003	Dues & Association Membership	6	25	25	25	-	0.00%
4-141-71300-5897-003	Bank Service Charge	2,829	2,121	2,800	2,800	-	0.00%
Materials and Supplies:							
4-141-71300-6001-003	Office Supplies	265	98	300	300	-	0.00%
4-141-71300-6002-003	Food Supplies	5,294	5,457	4,400	4,400	-	0.00%
4-141-71300-6011-003	Uniforms	38	201	300	300	-	0.00%
4-141-71300-6014-003	Operating Supplies	3,083	6,344	3,000	3,000	-	0.00%
4-141-71300-6015-003	Trips and Tickets	3,356	225	4,500	4,500	-	0.00%
Capital Outlay:							
4-141-71300-8202-003	Furniture & Fixtures	719	-	200	200	-	0.00%
4-141-71300-8207-003	EDP Equipment	-	202	400	400	-	0.00%
4-141-71300-9203-003	Refunds	-	-	-	100	100	100.00%
TOTAL ALES-003:	Subtotal Ashby Lee	85,985	98,769	90,127	92,764	2,537	2.81%
TOTAL KidzRec:		419,013	465,173	446,767	462,543	15,476	3.46%

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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



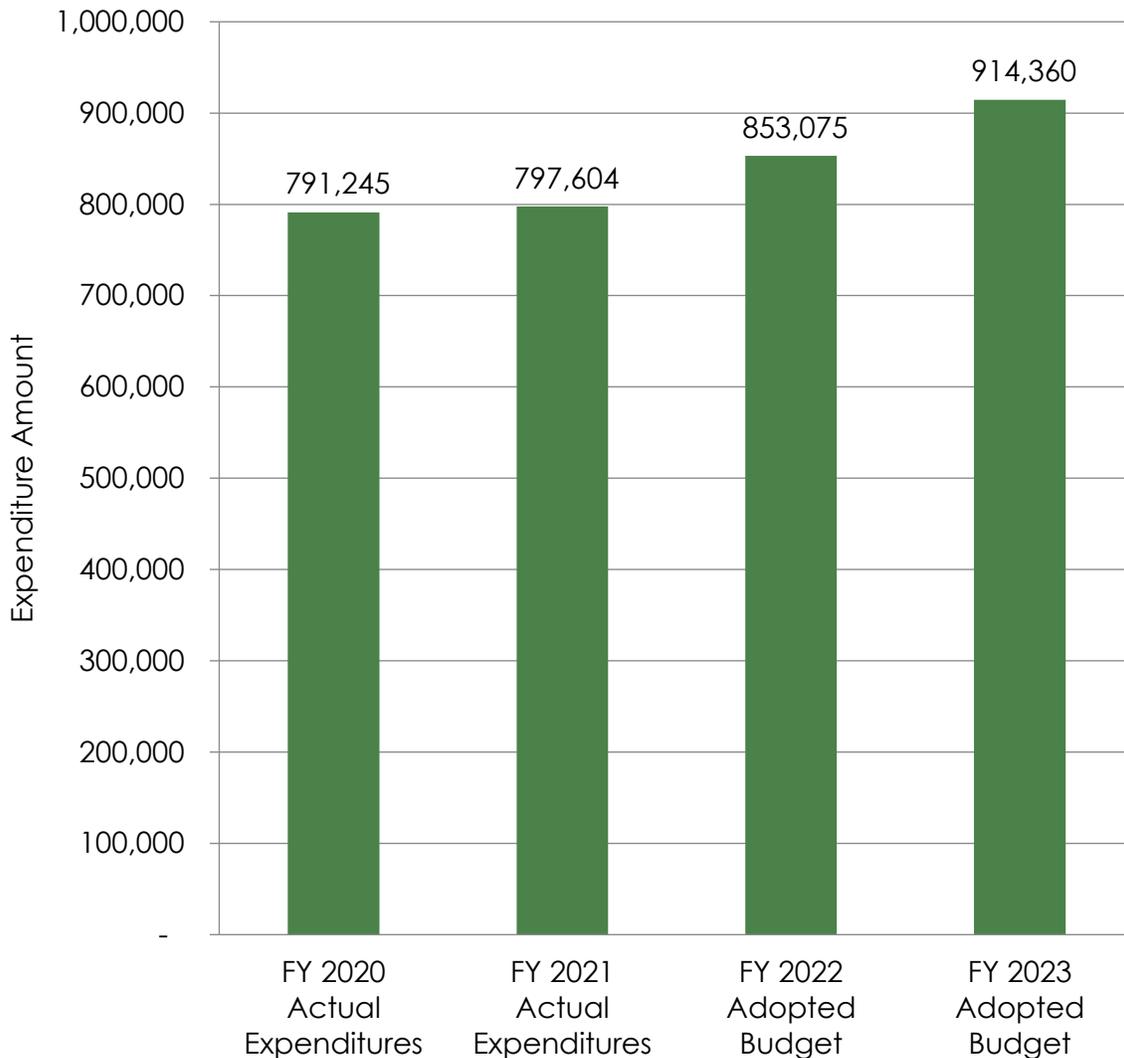
Cultural Services Expenditures

Account Number	Account Name	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>CULTURAL SERVICES (72600):</u>							
Other Charges:							
4-100-72600-5663	Shenandoah Valley Music Festival	10,000	10,000	10,000	10,000	-	0.00%
4-100-72600-5664	Support of the Local Arts	4,750	4,500	4,500	4,500	-	0.00%
4-100-72600-5665	Support of Virginia DRPT	-	-	35,000	67,686	32,686	93.39%
4-100-72600-5666	Support of Winchester Regional Airport	5,000	5,000	5,000	5,000	-	0.00%
4-100-72600-5668	Northern Virginia 4-H Center	1,500	1,500	1,500	1,500	-	0.00%
TOTAL CULTURAL SERVICES:		21,250	21,000	56,000	88,686	32,686	58.37%

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	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
LIBRARY ADMINISTRATION (73100):							
Salaries & Wages:							
4-100-73100-1100	Salaries & Wages- Regular	414,202	413,625	422,485	456,700	34,215	8.10%
4-100-73100-1300	Salaries & Wages- Part-Time	89,849	77,244	100,000	105,000	5,000	5.00%
4-100-73100-1801	One Time Payment	-	8,250	-	-	-	0.00%
Employee Benefits:							
4-100-73100-2100	FICA/Medicare-Employer Virginia	36,442	35,893	39,970	42,970	3,000	7.51%
4-100-73100-2210	Retirement System	38,811	43,077	43,940	53,115	9,175	20.88%
4-100-73100-2215	Hybrid STD/LTD Premium	931	931	1,000	1,000	-	0.00%
4-100-73100-2310	Hospitalization Insurance	91,327	99,846	99,725	109,300	9,575	9.60%
4-100-73100-2400	Group Life Insurance	2,154	2,237	2,300	2,500	200	8.70%
4-100-73100-2500	VRS Health Insurance Credit	456	373	380	400	20	5.26%
4-100-73100-2600	Unemployment Insurance	173	414	300	500	200	66.67%
4-100-73100-2700	Workers' Compensation Insurance	838	858	800	900	100	12.50%
4-100-73100-2900	Accrued Annual & Sick Leave	-	-	-	-	-	0.00%

Library Administration, Continued

Account Number	Account Name	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Contractual Services:							
4-100-73100-3120	Professional Services- Audit	6,299	-	-	-	-	0.00%
4-100-73100-3166	Contractual Services	27,497	34,324	36,000	36,000	-	0.00%
4-100-73100-3310	Repairs & Maintenance	2,089	180	2,500	2,500	-	0.00%
4-100-73100-3320	Maintenance & Service Contract	612	612	1,500	1,500	-	0.00%
4-100-73100-3500	Printing	-	192	-	-	-	0.00%
4-100-73100-3600	Advertising	187	343	750	750	-	0.00%
Other Charges:							
4-100-73100-5110	Electrical Services	16,721	16,418	20,000	20,000	-	0.00%
4-100-73100-5120	Heating Services	890	825	1,200	1,200	-	0.00%
4-100-73100-5130	Water & Sewer	2,085	3,120	1,500	2,000	500	33.33%
4-100-73100-5210	Postal Services	579	482	800	600	(200)	-25.00%
4-100-73100-5230	Telecommunications	19,884	21,628	19,600	19,600	-	0.00%
4-100-73100-5300	Insurance	6,512	6,557	7,000	7,000	-	0.00%
4-100-73100-5305	Auto Insurance	498	498	1,000	500	(500)	-50.00%
4-100-73100-5420	Lease/Rent Building	3,600	3,600	3,600	3,600	-	0.00%
4-100-73100-5510	Travel- Mileage	372	216	850	850	-	0.00%
4-100-73100-5530	Travel- Food & Lodging	1,289	67	1,500	1,500	-	0.00%
4-100-73100-5540	Convention, Training, & Education	299	217	800	800	-	0.00%
4-100-73100-5810	Dues & Association Membership	1,650	1,521	1,500	1,500	-	0.00%

Library Administration, Continued

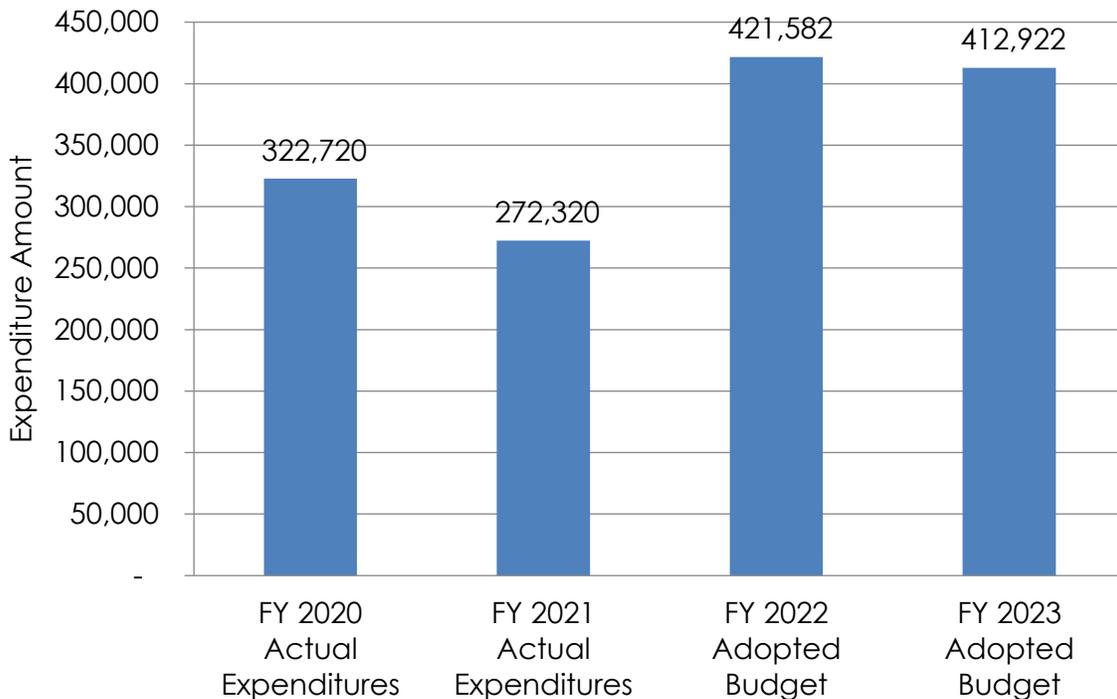
Account Number	Account Name	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Materials and Supplies:							
4-100-73100-6001	Office Supplies	10,182	9,219	12,500	12,500	-	0.00%
4-100-73100-6005	Laundry/Housekeeping Services	551	267	800	800	-	0.00%
4-100-73100-6007	Repairs & Maintenance Supplies	-	-	800	800	-	0.00%
4-100-73100-6008	Vehicles Supplies (Gas)	715	704	1,250	1,250	-	0.00%
4-100-73100-6009	Auto Repairs & Maintenance	-	258	300	300	-	0.00%
4-100-73100-6012	Books & Supplies	1,087	757	1,000	1,000	-	0.00%
4-100-73100-6013	Educational/Recreational Supplies	5,851	3,478	10,700	10,700	-	0.00%
4-100-73100-6014	Operating Supplies	2,323	3,173	3,000	3,000	-	0.00%
Capital Outlay:							
4-100-73100-8102	Furniture- Replacement	1,000	-	1,000	1,000	-	0.00%
4-100-73100-8202	Furniture and Fixtures	900	-	900	900	-	0.00%
4-100-73100-8205	Motor Vehicle	-	-	-	-	-	0.00%
4-100-73100-8207	EDP Equipment	2,390	6,201	9,825	9,825	-	0.00%
TOTAL LIBRARY ADMINISTRATION:		791,245	797,604	853,075	914,360	61,285	7.18%

PLANNING AND ZONING

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

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

Community Development



Planning and Zoning Expenditures

Account Number	Account Name	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
PLANNING AND ZONING (81100):							
Salaries & Wages:							
4-100-81100-1100	Salaries & Wages – Regular	166,798	143,813	234,007	215,800	(18,207)	-7.78%
4-100-81100-1300	Salaries & Wages – Part-Time	-	-	-	-	-	0.00%
4-100-81100-1700	Stipends-BZA	-	-	1,200	1,200	-	0.00%
4-100-81100-1711	Remuneration/County Planning Commission	3,855	3,415	6,000	6,000	-	0.00%
4-100-81100-1712	Remuneration/District Planning Commission	125	150	100	100	-	0.00%
4-100-81100-1713	Remuneration/Board of Zoning Appeals	700	200	1,500	1,500	-	0.00%
4-100-81100-1801	One Time Payment	-	2,250	-	-	-	0.00%
Employee Benefits:							
4-100-81100-2100	FICA/Medicare-Employer	12,078	10,372	17,902	17,794	(108)	-0.60%
4-100-81100-2210	Virginia Retirement System	15,890	15,036	24,337	25,100	763	3.14%
4-100-81100-2215	Hybrid STD/LTD Premium	444	466	450	500	50	11.11%
4-100-81100-2310	Hospitalization Insurance	39,424	39,864	47,508	43,000	(4,508)	-9.49%
4-100-81100-2400	Group Life Insurance	882	781	1,264	1,200	(64)	-5.06%

Planning And Zoning, Continued

Account Number	Account Name	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-81100-2500	VRS Health Insurance Credit	186	130	211	200	(11)	-5.21%
4-100-81100-2600	Unemployment Insurance	34	91	50	100	50	100.00%
4-100-81100-2700	Workers' Compensation Insurance	1,498	1,775	1,700	1,900	200	11.76%
4-100-81100-2900	Accrued Annual and Sick Leave Payout	2,631	-	-	-	-	0.00%
Contractual Services:							
4-100-81100-3150	Professional Services	17,506	5,794	17,000	25,000	8,000	47.06%
4-100-81100-3190	Codifying Ordinance	-	-	-	-	-	0.00%
4-100-81100-3310	Repairs & Maintenance	-	817	200	500	300	150.00%
4-100-81100-3320	Maintenance & Service Contract	2,529	2,443	2,250	6,500	4,250	188.89%
4-100-81100-3500	Printing	-	134	100	100	-	0.00%
4-100-81100-3600	Advertising	4,052	5,211	3,000	4,000	1,000	33.33%
Other Charges:							
4-100-81100-5210	Postal Service	1,417	1,093	3,000	3,000	-	0.00%
4-100-81100-5230	Telecommunication s	2,206	2,026	3,000	3,000	-	0.00%
4-100-81100-5305	Auto Insurance	1,494	1,494	1,550	1,550	-	0.00%
4-100-81100-5510	Mileage	29	-	1,800	1,800	-	0.00%
4-100-81100-5530	Food & Lodging	790	-	2,060	3,000	940	45.63%
4-100-81100-5540	Convention, Training, & Education	600	105	3,885	3,000	(885)	-22.78%
4-100-81100-5810	Dues & Association Membership	200	245	610	1,844	1,234	202.30%

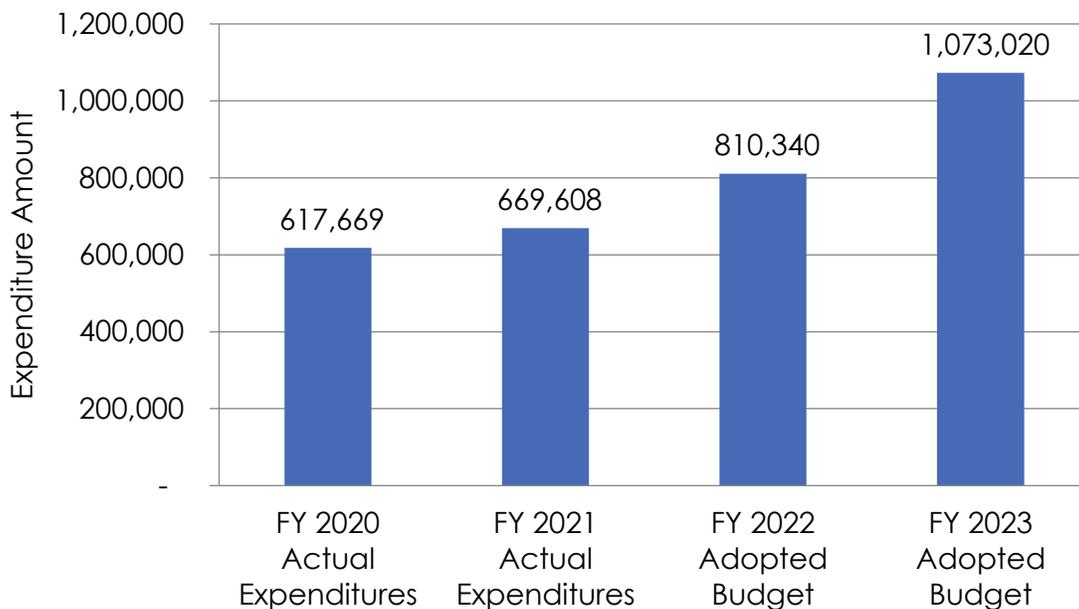
Planning And Zoning, Continued

Account Number	Account Name	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Materials and Supplies:							
4-100-81100-6001	Office Supplies	451	636	2,000	1,000	(1,000)	-50.00%
4-100-81100-6008	Vehicles Supplies (Gas)	394	303	1,000	1,000	-	0.00%
4-100-81100-6009	Auto Repairs & Maintenance	-	45	800	800	-	0.00%
4-100-81100-6011	Uniforms and Wearing Apparel	-	363	500	500	-	0.00%
4-100-81100-6012	Book and Subscriptions	68	-	200	200	-	0.00%
4-100-81100-6014	Operating Supplies	132	-	-	-	-	0.00%
Payment to Joint Operations:							
4-100-81100-7004	Northern Shenandoah Valley Regional Commission	33,027	33,267	40,648	40,984	336	0.83%
Capital Outlay:							
4-100-81100-8105	Vehicle Purchase	13,280	-	-	-	-	0.00%
4-100-81100-8202	Furniture and Fixtures	-	-	1,750	-	(1,750)	-100.00%
4-100-81100-8203	Communications Equipment	-	-	-	-	-	0.00%
4-100-81100-8207	EDP Equipment	-	-	-	750	750	0.00%
TOTAL PLANNING AND ZONING:		322,720	272,320	421,582	412,922	(8,660)	-2.05%

ECONOMIC DEVELOPMENT AND TOURISM

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

Economic Development & Tourism



Economic Development Expenditures

Account Number	Account Name	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
ECONOMIC DEVELOPMENT AND TOURISM (81500):							
Salaries & Wages:							
4-100-81500-1100	Salaries & Wages – Regular	134,303	127,603	160,503	197,000	36,497	22.74%
4-100-81500-1300	Salaries & Wages – Part-Time	15,549	13,107	16,500	17,320	820	4.97%
4-100-81500-1801	One Time Payment	-	1,875	-	-	-	0.00%
Employee Benefits:							
4-100-81500-2100	FICA/Medicare-Employer Virginia	10,761	10,699	13,541	16,395	2,854	21.08%
4-100-81500-2210	Retirement System	12,584	14,017	16,692	23,043	6,351	38.05%
4-100-81500-2215	Hybrid STD/LTD premium	-	-	-	150	150	0.00%
4-100-81500-2310	Hospitalization Insurance	11,919	13,098	17,346	23,786	6,440	37.13%
4-100-81500-2400	Group Life Insurance	698	728	867	1,200	333	38.45%
4-100-81500-2500	VRS Health Insurance Credit	148	121	144	200	56	38.45%
4-100-81500-2600	Unemployment Insurance	27	79	50	100	50	100.00%
4-100-81500-2700	Worker's Compensation Insurance	3,928	4,289	4,500	4,750	250	5.56%
4-100-81500-2900	Accrued Annual & Sick Leave Payout	-	-	-	-	-	0.00%

Economic Development, Continued

Account Number	Account Name	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Contractual Services:							
4-100-81500-3160	Professional Services	23,019	17,518	82,250	78,850	(3,400)	-4.13%
4-100-81500-3160-002	Professional Services-Spirit Trails	-	163	-	-	-	0.00%
4-100-81500-3160-004	Professional Services-ARPA Funds-VTC	-	-	-	149,000	149,000	100.00%
4-100-81500-3180	Contractual Services	6,878	16,944	24,200	35,500	11,300	46.69%
4-100-81500-3310	Repairs and Maintenance	41	-	750	750	-	0.00%
4-100-81500-3320	Maintenance & Service Contract	94	98	207	1,700	1,493	721.26%
4-100-81500-3500	Printing	1,290	17,026	23,800	14,300	(9,500)	-39.92%
4-100-81500-3500-002	Printing-Spirit Trails	7,444	-	8,500	-	(8,500)	-100.00%
4-100-81500-3500-003	Printing-Visitor Guide	8,000	-	-	-	-	0.00%
4-100-81500-3500-004	Printing-ARPA Funds-VTC	-	-	-	22,000	22,000	0.00%
4-100-81500-3600	Advertising	160,637	149,573	131,100	131,100	-	0.00%
4-100-81500-3600-002	Advertising-Spirit Trails	14,300	48,362	10,500	-	(10,500)	-100.00%
4-100-81500-3600-004	Advertising-ARPA Funds-VTC	-	-	-	30,000	30,000	100.00%
Other Charges:							
4-100-81500-5210	Postal Service	3,900	5,050	5,500	6,500	1,000	18.18%
4-100-81500-5230	Telecommunications	1,690	1,587	2,000	2,000	-	0.00%
4-100-81500-5305	Auto Insurance	498	498	500	500	-	0.00%

Economic Development, Continued

Account Number	Account Name	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-81500-5307	Public Officials Liability Insurance	-	-	-	-	-	0.00%
4-100-81500-5510	Mileage	923	155	2,000	2,000	-	0.00%
4-100-81500-5530	Food & Lodging	4,428	-	3,575	3,500	(75)	-2.10%
4-100-81500-5540	Convention, Training, & Education	4,267	2,149	3,600	4,500	900	25.00%
4-100-81500-5663	Support of the Local Arts	4,750	4,500	4,500	4,500	-	0.00%
4-100-81500-5810	Dues & Association Membership	2,685	2,290	3,340	3,340	-	0.00%
4-100-81500-5875	Support of Existing Industry	12,718	19,478	71,500	85,000	13,500	18.88%
4-100-81500-5875-001	Support of Existing Industry- Match	111,000	140,833	133,350	143,500	10,150	7.61%
4-100-81500-5876	Support of New Industry	6,000	5,465	8,000	11,000	3,000	37.50%
4-100-81500-5878	Support of Tourism Attractions	7,643	7,728	14,000	9,250	(4,750)	-33.93%
Materials and Supplies:							
4-100-81500-6001	Office Supplies	2,522	1,843	2,000	1,600	(400)	-20.00%
4-100-81500-6008	Vehicles Supplies (Gas)	500	206	1,500	1,500	-	0.00%
4-100-81500-6009	Auto Repairs & Maintenance	-	-	1,000	500	(500)	-50.00%

Economic Development, Continued

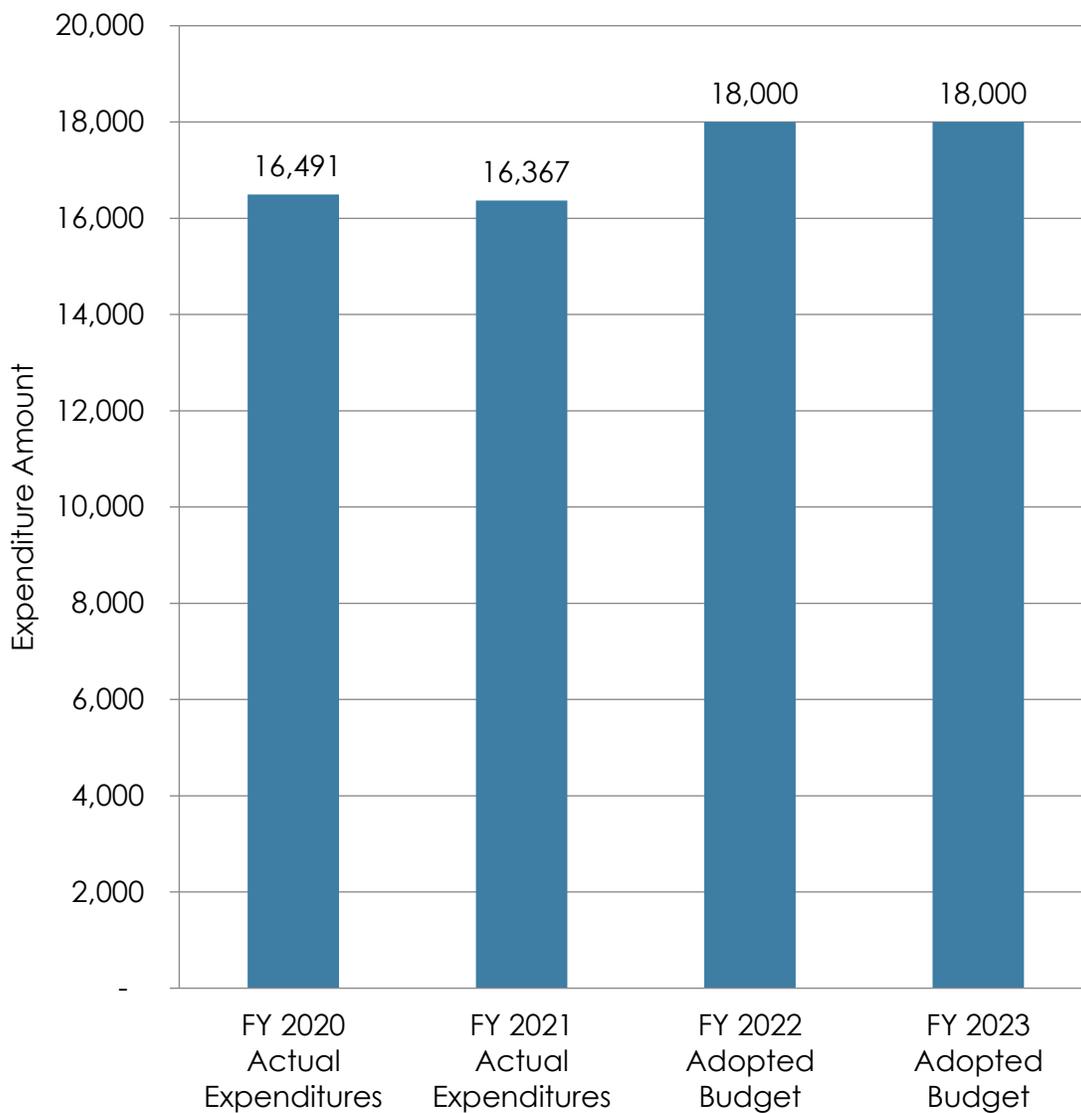
Account Number	Account Name	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Payment to Joint Operations:							
4-100-81500-7004	Shenandoah Valley Partnership	42,525	42,525	42,525	44,186	1,661	3.91%
Capital Outlay							
4-100-81500-8202	Furniture and Fixtures	-	-	-	2,500	2,500	100.00%
TOTAL ECONOMIC DEVELOPMENT:		617,669	669,608	810,340	1,073,020	262,680	32.42%

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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



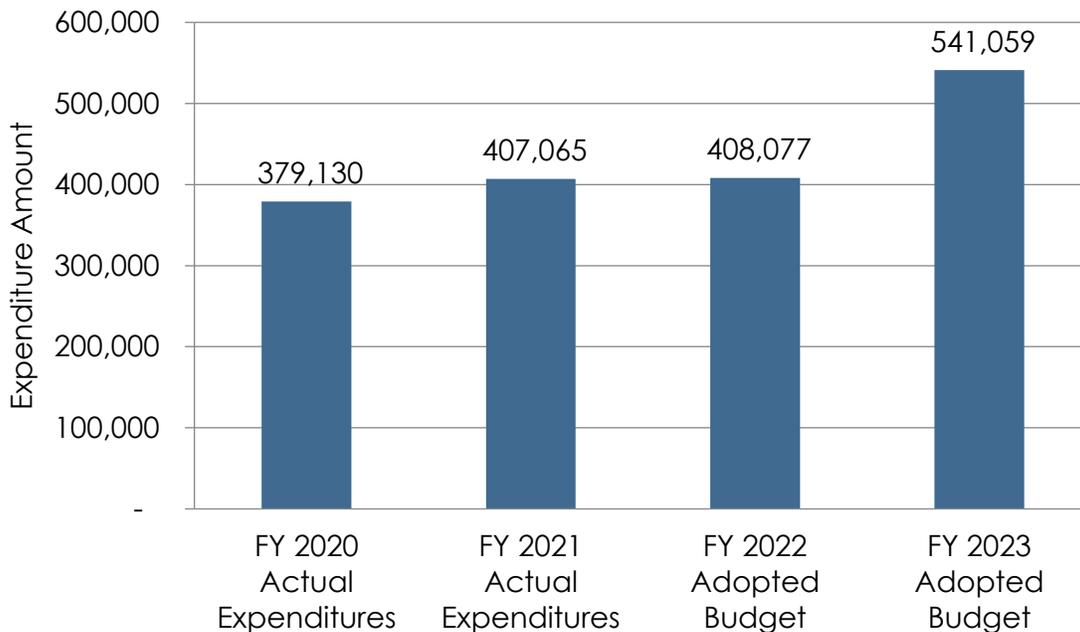
Litter Control Expenditures

Account Number	Account Name	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>LITTER CONTROL (81600):</u>							
Other Charges:							
4-100-81600-5672	Litter Control Program	16,491	16,367	18,000	18,000	-	0.00%
TOTAL LITTER CONTROL PROGRAM:		16,491	16,367	18,000	18,000	-	0.00%

SOIL AND WATER CONSERVATION DISTRICT

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

Soil/Water Conservation District



Soil and Water Conservation District Expenditures

Account Number	Account Name	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
SOIL/WATER CONSERVATION DISTRICT (82400):							
Salaries & Wages:							
4-100-82400-1100	Salaries & Wages – Regular	262,004	264,467	268,192	360,315	92,123	34.35%
4-100-82400-1200	Salaries & Wages- Overtime	-	-	15,000	15,000	-	0.00%
4-100-82400-1800	One Time Payment	-	9,250	-	-	-	0.00%
Employee Benefits:							
4-100-82400-2100	FICA/Medicare-Employer	19,836	21,386	21,664	27,564	5,900	27.23%
4-100-82400-2210	Virginia Retirement System	24,637	27,260	27,892	41,905	14,013	50.24%
4-100-82400-2215	Hybrid STD/LTD Premium	607	701	700	850	150	21.43%
4-100-82400-2310	Hospitalization Insurance	47,382	50,270	51,340	66,000	14,660	28.55%
4-100-82400-2400	Group Life Insurance	1,367	1,416	1,448	2,000	552	38.12%
4-100-82400-2500	VRS Health Insurance Credit	289	236	241	325	84	34.85%
4-100-82400-2600	Unemployment Insurance	53	213	100	100	-	0.00%
4-100-82400-2700	Workers' Compensation Insurance	4,593	4,971	4,500	5,000	500	11.11%
4-100-82400-2900	Accrued Annual and Sick Leave Payout	1,361	9,895	-	-	-	0.00%

Soil and Water Conservation District, Continued

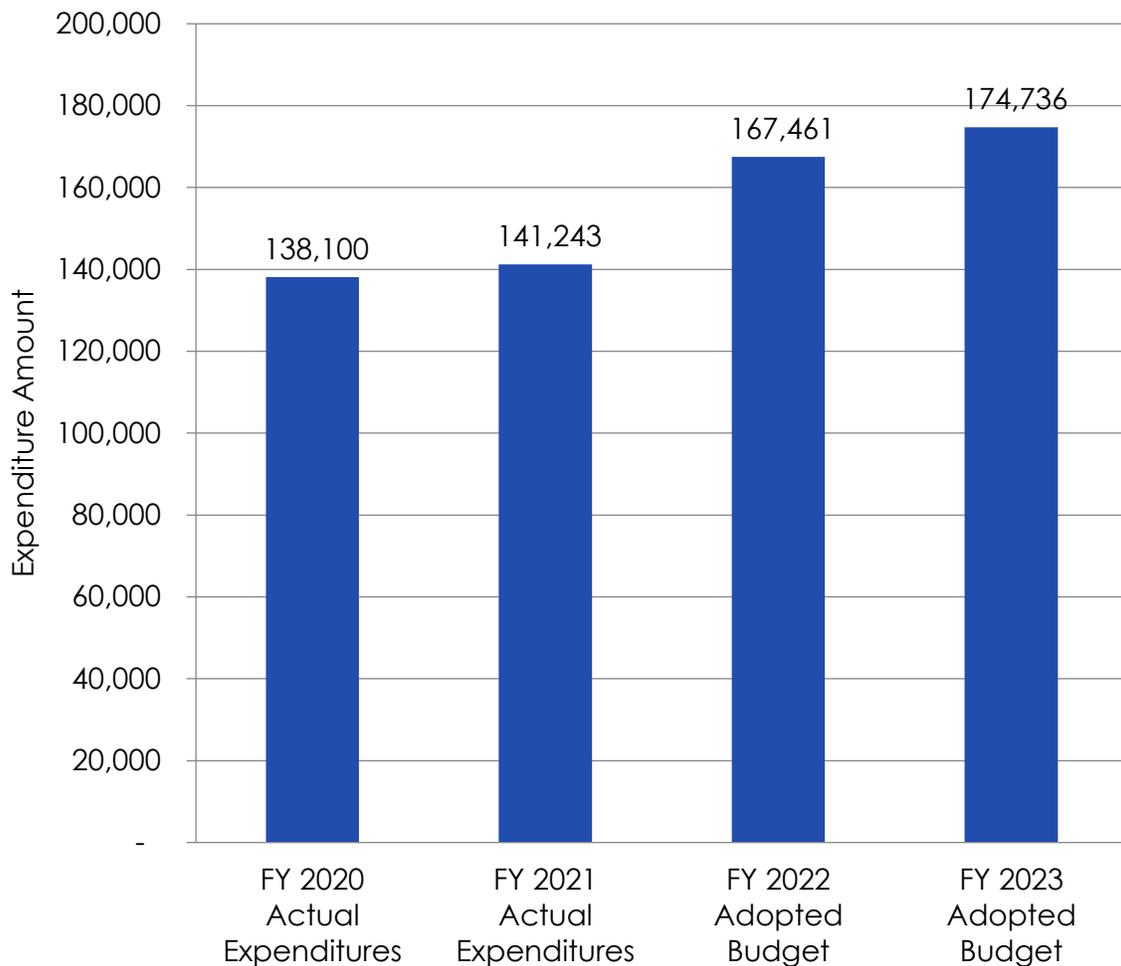
Account Number	Account Name	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Other Charges:							
4-100-82400-5673	Contribution to Soil/Water Conservation District	15000	15000	15,000	20,000	5,000	33.33%
4-100-82400-5685	Contribution to Friends of the North Fork	2,000	2,000	2,000	2,000	-	0.00%
TOTAL SOIL/WATER CONSERVATION DISTRICT:		379,130	407,065	408,077	541,059	132,982	32.59%

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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	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>COOPERATIVE EXTENSION SERVICE (83500):</u>							
Salaries & Wages:							
4-100-83500-1100	Salaries & Wages – Regular	37,250	37,250	37,995	41,100	3,105	8.17%
4-100-83500-1700	Salaries & Wages Part-time, Stipend-Summer4H	-	-	-	-	-	0.00%
4-100-83500-1801	One Time Payment	-	750	-	-	-	0.00%
Employee Benefits:							
4-100-83500-2100	FICA/Medicare-Employer	2,484	2,511	2,907	3,150	243	8.36%
4-100-83500-2210	Virginia Retirement System	3,490	3,874	3,951	4,805	854	21.61%
4-100-83500-2310	Hospitalization Insurance	11,919	13,098	13,068	14,375	1,307	10.00%
4-100-83500-2400	Group Life Insurance	194	201	205	225	20	9.76%
4100-83500-2500	VRS Health Insurance Credit	41	33	34	40	6	17.65%
4-100-83500-2600	Unemployment Insurance	9	30	25	50	25	100.00%
4-100-83500-2700	Workers' Compensation Insurance	23	25	25	50	25	100.00%
Contractual Services:							
4-100-83500-3166	Contractual Services	490	275	700	1,700	1,000	142.86%
4-100-83500-3310	Repairs & Maintenance	48	-	200	200	-	0.00%
4-100-83500-3320	Maintenance and Service Contracts	263	75	900	900	-	0.00%

Virginia Cooperative Extension Service, Continued

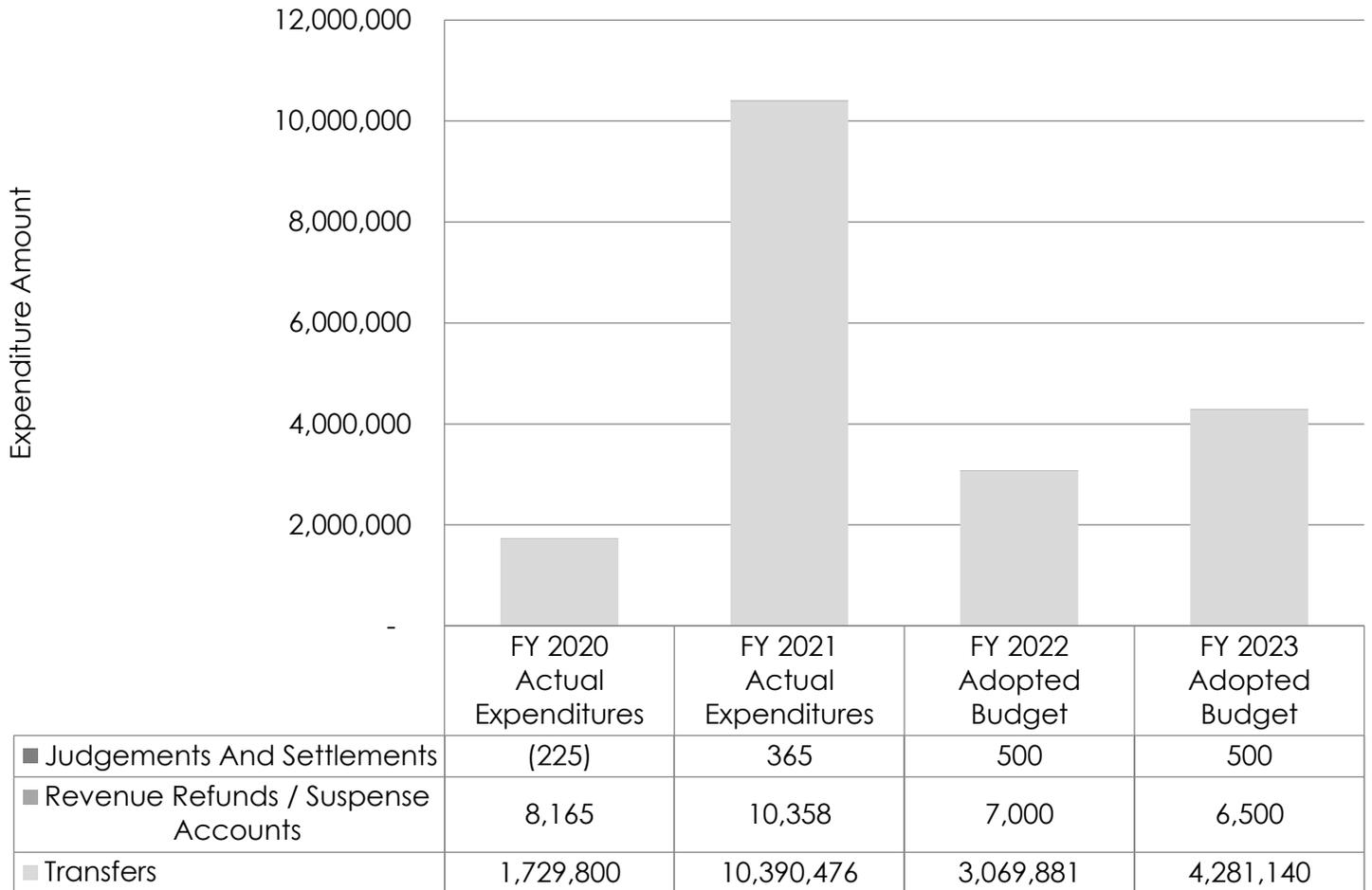
Account Number	Account Name	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Other Charges:							
4-100-83500-5210	Postal Service	74	99	100	100	-	0.00%
4-100-83500-5230	Telecommunications	128	40	2,350	350	(2,000)	-85.11%
4-100-83500-5510	Mileage	6	157	400	400	-	0.00%
4-100-83500-5540	Convention, Training, & Education	-	50	350	350	-	0.00%
4-100-83500-5675	Extension Agents' Salaries	70,105	71,517	88,901	90,991	2,090	2.35%
4-100-83500-5676	Summer4H Associate Salary	8,886	7,624	11,550	11,550	-	0.00%
4-100-83500-5810	Dues & Association Membership	644	669	825	825	-	0.00%
Materials and Supplies:							
4-100-83500-6001	Office Supplies	1,785	2,400	2,400	2,000	(400)	-16.67%
4-100-83500-6003	Agricultural Supplies	235	548	225	225	-	0.00%
4-100-83500-6008	Vehicle Supplies- Fuel	28	16	350	350	-	0.00%
Capital Outlay:							
4-100-83500-8202	Furniture & Fixtures	-	-	-	-	-	0.00%
4-100-83500-8206	County Farm Upgrades	-	-	-	1,000	1,000	100.00%
TOTAL COOPERATIVE EXTENSION SERVICE:		138,100	141,243	167,461	174,736	6,275	3.75%

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NON-DEPARTMENTAL

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

Non-Departmental



Non-Departmental Expenditures

Account Number	Account Name	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>JUDGMENTS AND SETTLEMENTS (91100):</u>							
Contractual Services:							
4-100-91100-3180	Contractual Services	(225)	365	500	500	-	0.00%
TOTAL JUDGMENTS AND SETTLEMENTS:		(225)	365	500	500	-	0.00%

Non-Departmental, Continued

Account Number	Account Name	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
REVENUE REFUNDS (92100):							
Other Costs:							
4-100-92100-9201	Refunds- Erroneously Paid Real Estate	-	-	-	-	-	0.00%
4-100-92100-9202	Refunds- Erroneously Paid Personal Property	-	-	-	-	-	0.00%
4-100-92100-9203	Refunds- Building Permits	6,680	10,296	6,000	6,000	-	0.00%
4-100-92100-9204	Refunds- Zoning Applications	1,485	-	1,000	500	(500)	-50.00%
4-100-92100-9206	Refunds- Land Use Applications	-	62	-	-	-	0.00%
4-100-92100-9211	Refunds- Fire/Rescue/EMS	-	-	-	-	-	0.00%
4-100-92100-9214	Refunds- VA Dept of Emergency Mgmt	-	-	-	-	-	0.00%
TOTAL REVENUE REFUNDS:		8,165	10,358	7,000	6,500	(500)	-7.14%

Non-Departmental, Continued

Account Number	Account Name	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
TRANSFERS (92200):							
Other Costs:							
4-100-92200-9221	Salaries & Wages- Compensation Study Efforts	-	-	300,000	1,250,000	950,000	316.67%
4-100-92200-9211	Reserve for Contingencies	-	46,220	200,000	200,000	-	0.00%
4-100-92200-9212	Reserve for Contingencies- Fuel	-	-	50,000	50,000	-	0.00%
4-100-92200-9213	Reserve for Facilities Study	-	-	50,000	-	(50,000)	-100.00%
4-100-92200-9214	Reserve for Conservation Easement Authority	-	-	25,000	25,000	-	0.00%
4-100-92200-9215	Reserve for IDA	-	-	25,000	25,000	-	0.00%
4-100-92200-9219	Cobra Administration	(44)	-	7,500	-	(7,500)	-100.00%
4-100-92200-9220	LODA Health Insurance Payment	-	-	3,000	-	(3,000)	-100.00%
4-100-92200-9224	Reserve for COVID-19 Expenses	92,708	7,437,573	-	-	-	0.00%
4-100-92200-9225	CDBG Pass Through Grant	-	403,048	-	-	-	0.00%
4-100-92200-9226	Brownfield Pass Through Grant	-	48,000	-	-	-	0.00%
4-100-92200-9227	DHCD Utility Relief Pass Through	-	17,857	-	-	-	0.00%
4-100-92200-9228	Retiree Administration	-	-	10,000	-	(10,000)	-100.00%

Non-Departmental, Continued

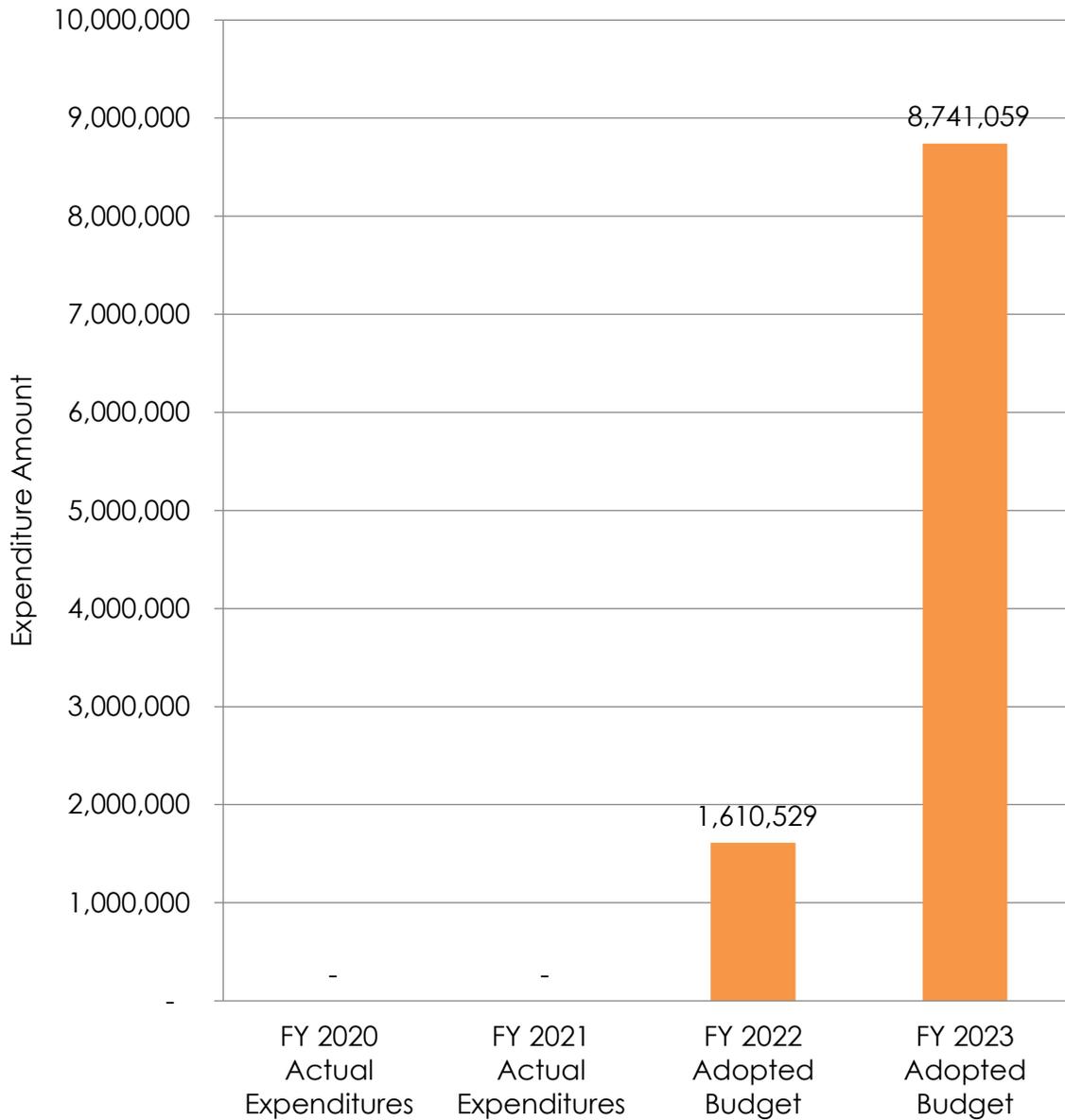
Account Number	Account Name	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-93200-0222	Transfer to Landfill Contingency Fund (Fund222)	-	45,211	45,000	45,000	-	0.00%
4-100-93200-0223	Transfer to Parks and Recreation- Operations	-	469,897	548,655	668,068	119,413	21.76%
4-100-93200-0302	Transfer to Capital Outlay	-	10,967	-	-	-	0.00%
4-100-93200-0501	Transfer to North Fork Wastewater Treatment Facility (Fund501)	0	6,353	161,050	55,900	(105,150)	-65.29%
4-100-93200-0503	Transfer to Landfill Fund (Fund503)	1,637,137	1,905,350	1,644,676	1,962,172	317,496	19.30%
TOTAL TRANSFERS:		1,729,800	10,390,476	3,069,881	4,281,140	1,211,259	39.46%

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CAPITAL OUTLAY

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

Capital Outlay



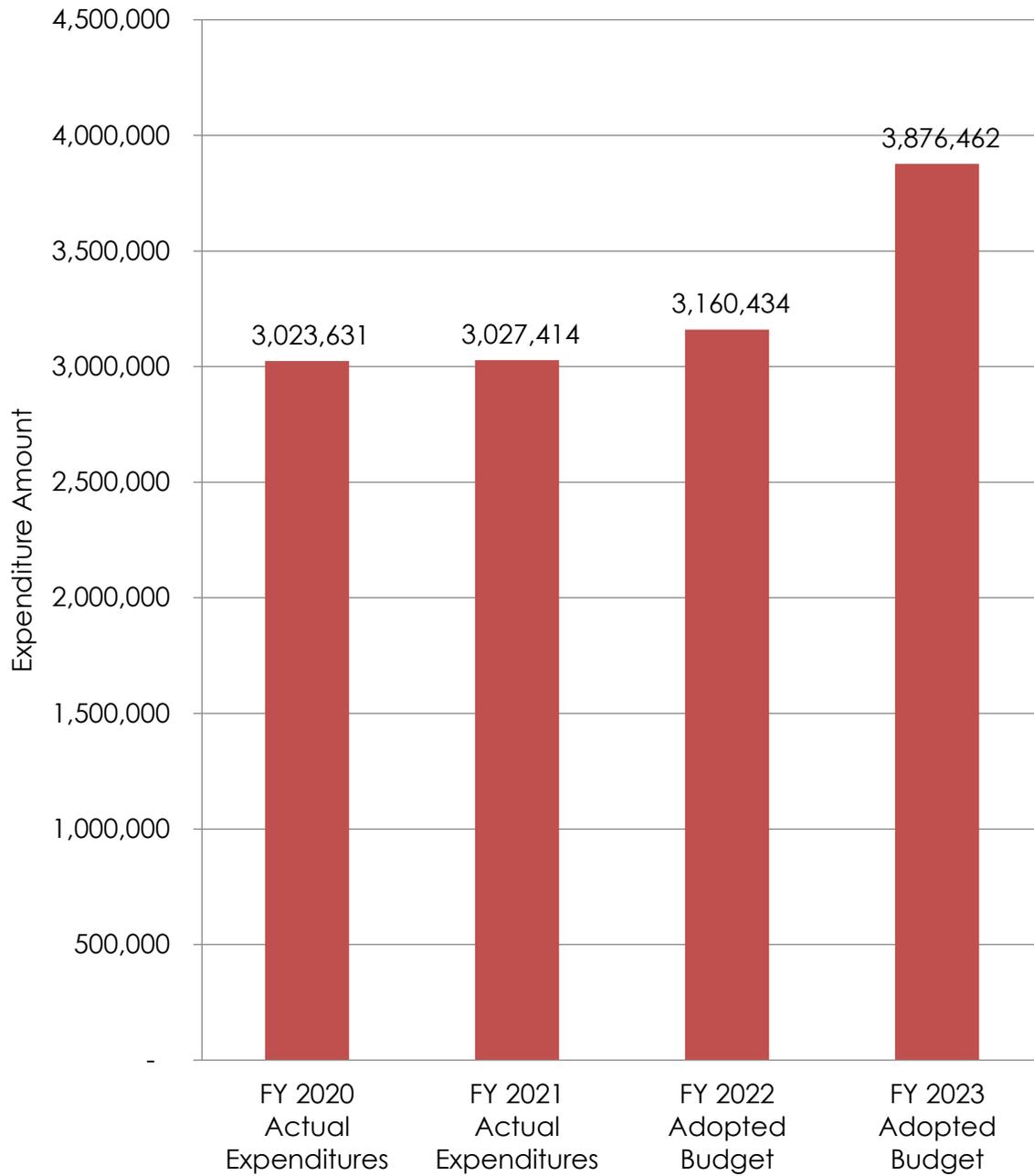
Capital Outlay Expenditures

Account Number	Account Name	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>CAPITAL OUTLAY (94000):</u>							
Capital Outlay:							
4-100-94000-9400	Capital Outlay Expenditures	-	-	1,610,529	605,162	(1,005,367)	-62.42%
4-111-94000-9401	ARPA- Reserve for Broadband Initiative	-	-	-	3,718,818	3,718,818	100.00%
4-111-94000-9402	ARPA- Reserve for HVAC Project at Circuit Courthouse	-	-	-	1,500,000	1,500,000	100.00%
4-111-94000-9403	ARPA- Reserve for Ambulance	-	-	-	345,000	345,000	100.00%
4-111-94000-9405	ARPA- Capital Outlay Reserve	-	-	-	2,572,079	2,572,079	100.00%
TOTAL CAPITAL OUTLAY:		-	-	1,610,529	8,741,059	7,130,530	442.74%

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



County Debt Service Expenditures

Account Number	Account Name	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>DEBT SERVICE- COUNTY (FUND209):</u>							
4-209-000999-9110	IDA- Lease Revenue Bond Series2021- Principal	-	-	-	552,000	552,000	100.00%
4-209-000999-9111	Co. Office- Principal Series1,2,4	210,000	220,000	45,000	280,000	235,000	522.22%
4-209-000999-9112	Courthouse/HHS- Prin VRA2009B	1,050,000	1,095,000	1,135,000	1,170,000	35,000	3.08%
4-209-000999-9113	Mt.Jackson Sewer- Prin C-515332-02	206,850	223,102	219,544	237,690	18,146	8.27%
4-209-000999-9115	Edinburg School VRA2012C Principal	105,000	110,000	115,000	125,000	10,000	8.70%
4-209-000999-9117	Lease Finance- vehicles and equipment	-	-	-	-	-	0.00%
4-209-000999-9118	VRA2018C- Sheriff's Office/ECC/Radio- Principal	-	-	350,000	350,000	-	0.00%
4-209-000999-9119	Line of Credit- Principal	-	-	-	-	-	0.00%
4-209-000999-9120	IDA-Lease Revenue Bond Series2021- Interest	-	-	-	58,298	58,298	100.00%
4-209-000999-9121	Co. Office- Interest Series1,2,4 (2011B)	95,769	56,687	11,476	10,718	(758)	-6.60%
4-209-000999-9122	Courthouse/HHS- Interest VRA2009B	485,847	432,208	374,561	314,979	(59,582)	-15.91%

County Debt Service, Continued

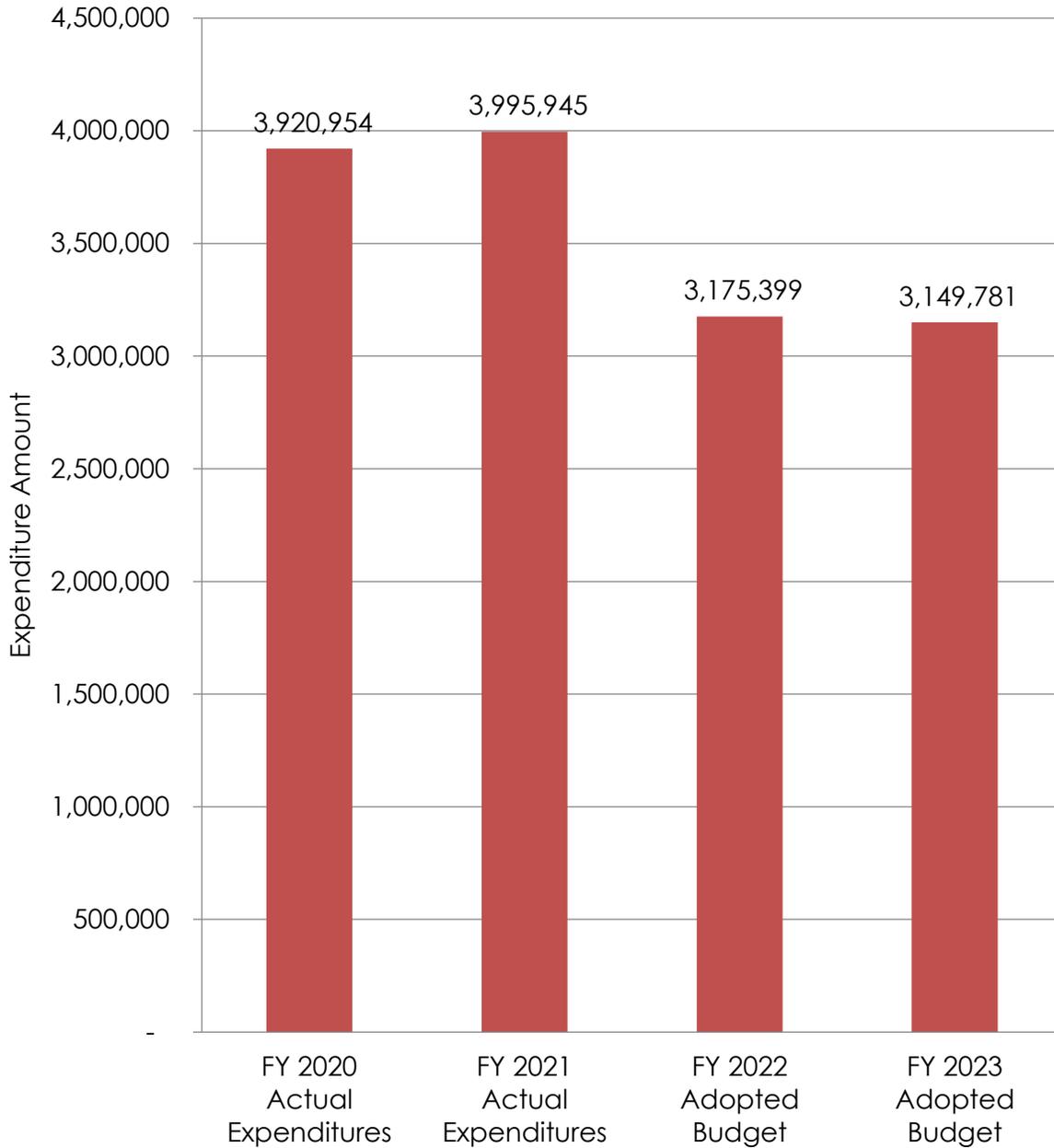
Account Number	Account Name	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-209-000999-9123	Mt.Jackson Sewer- Int C-515332-02	65,587	59,335	52,894	16,554	(36,340)	-68.70%
4-209-000999-9125	Edinburg School VRA2012C Interest	143,328	138,119	132,678	126,878	(5,800)	-4.37%
4-209-000999-9127	Lease Finance- vehicles and equipment-interest	-	-	-	-	-	0.00%
4-209-000999-9128	VRA2018C- Sheriff's Office/ECC/Radio- Interest	661,250	661,250	652,281	634,344	(17,937)	-2.75%
4-209-000999-9129	Line of Credit- Interest and Fees	-	-	72,000	-	(72,000)	-100.00%
4-209-000999-9190	Bond Issuance Cost	-	31,713	-	-	-	0.00%
TOTAL DEBT SERVICE- COUNTY:		3,023,631	3,027,414	3,160,434	3,876,462	716,028	22.66%

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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	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
DEBT SERVICE- SCHOOLS (FUND208):							
4-208-000999-9111	VA Lit Loan- PR Elementary Schools	314500	314,500	0	0	0.00%	0
4-208-000999-9112	HS Gyms- PR Series2002 VPSA	1,690,000	1,775,000	1,870,000	1,965,000	95,000	5.08%
4-208-000999-9115	Series2004(B) VPSA- PR High Schools	222,669	225,777	228,021	230,949	2,928	1.28%
4-208-000999-9116	QSAB- PR Energy Audit VRA2010	480,000	480,000	480,000	480,000	-	0.00%
4-208-000999-9121	VA Lit Loan- Int Elementary Schools	18,870	9,435	15,000	-	(15,000)	-100.00%
4-208-000999-9122	VPSA Annual Administration Fees	1,250	625	1,250	1,250	-	0.00%
4-208-000999-9123	HS Gyms- Interest Series2002 VPSA	329,205	240,848	147,900	50,108	(97,793)	-66.12%
4-208-000999-9125	Series2004(B) VPSA- Int High Schools	56,931	46,624	37,179	27,050	(10,129)	-27.24%
4-208-000999-9126	QSAB- Int Energy Audit VRA2010	394,799	394,799	394,799	394,799	-	0.00%
4-208-000999-9127	Capital Lease- Buses- Principal	363,814	456,131	-	-	-	0.00%
4-208-000999-9128	Capital Lease- Buses- Interest	28,933	31,598	-	-	-	0.00%
4-208-000999-9129	Capital Lease- IT Equipment-	19,580	19,680	-	-	-	0.00%
4-208-000999-9130	Principal Capital Lease- IT Equipment-	403	303	-	-	-	0.00%
4-208-000999-9135	Interest VPSA2004 B- Administration Fees	-	625	1,250	625	(625)	-50.00%
TOTAL DEBT SERVICE- SCHOOLS:		3,920,954	3,995,945	3,175,399	3,149,781	(25,618)	-0.81%

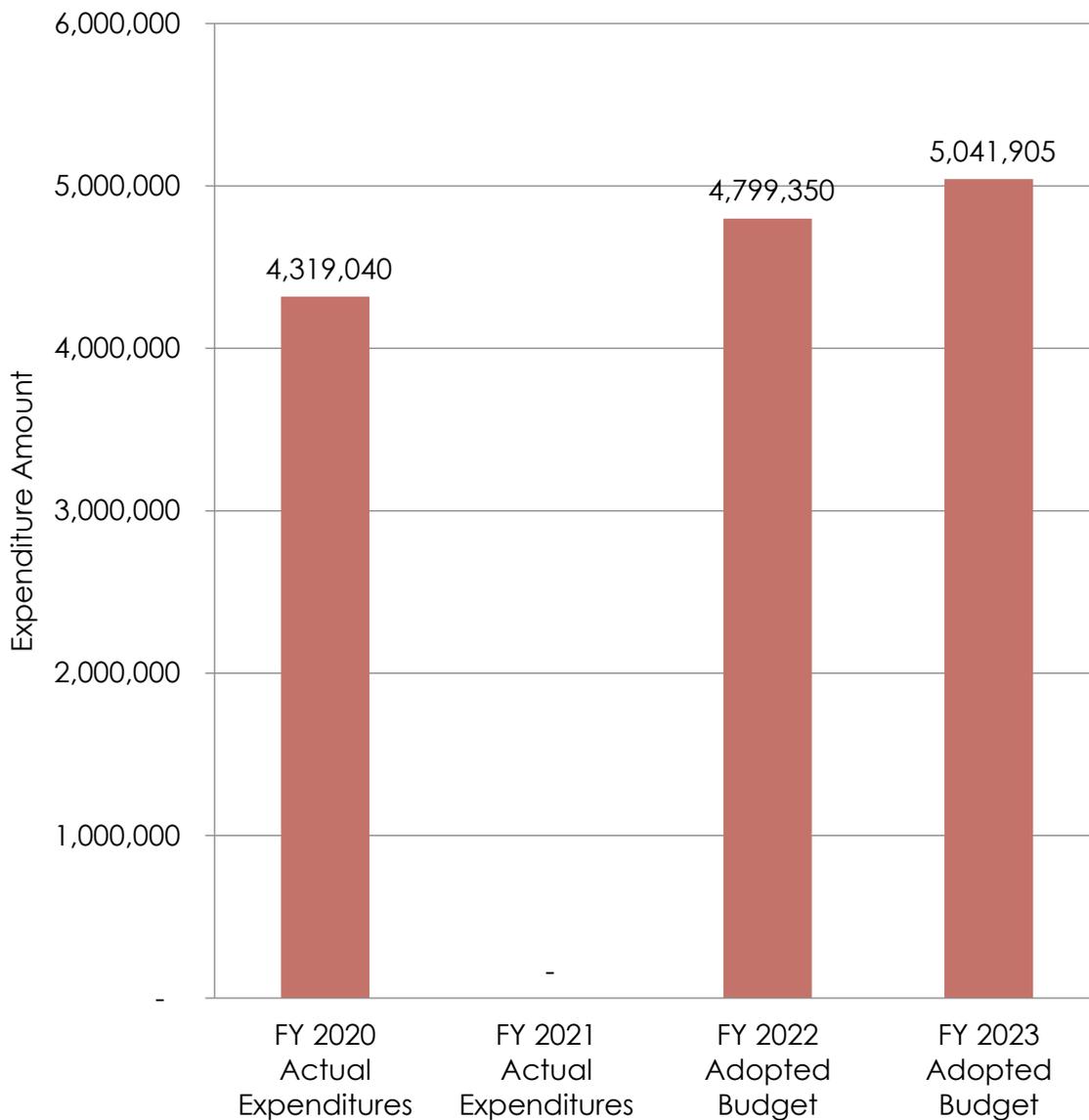
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SOCIAL SERVICES FUND

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

Social Services Department



Social Services Fund Revenues

Account Number	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>SOCIAL SERVICES FUND</u>						
<u>(FUNDS 140 & 141):</u>						
Local Revenues:						
Transfer from General Fund- Operational	1,349,136	2,369,554	1,422,097	1,522,399	100,302	7.05%
Total Local Revenues	1,349,136	2,369,554	1,422,097	1,522,399	100,302	7.05%
State Revenues:						
Categorical Aid	1,065,071	1,063,089	811,056	860,167	49,111	6.06%
Total State Revenues	1,065,071	1,063,089	811,056	860,167	49,111	6.06%
Federal Revenues:						
Categorical Aid	1,904,832	1,991,958	2,566,197	2,659,339	93,142	3.63%
Total Federal Revenues	1,904,832	1,991,958	2,566,197	2,659,339	93,142	3.63%
TOTAL SOCIAL SERVICES FUND:	4,319,040	5,424,601	4,799,350	5,041,905	242,555	5.05%

Social Services Fund Expenditures

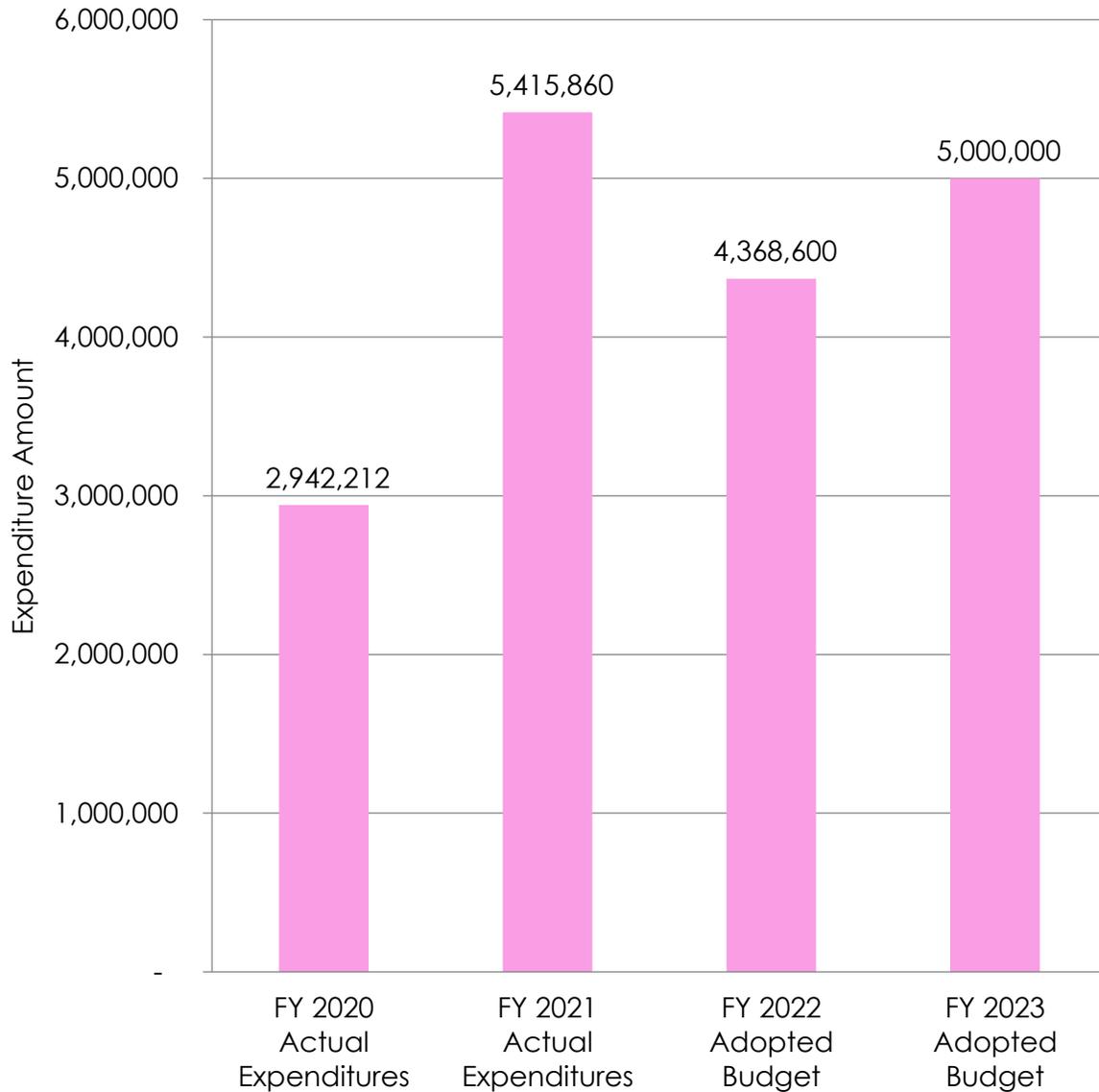
Account Number	Account Name	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
SOCIAL SERVICES FUND (FUNDS140 and141):							
Other Charges:							
4-140-53100-0001	Social Services Operations	4,657,695	5,643,027	4,799,350	5,041,905	242,555	5.05%
TOTAL SOCIAL SERVICES FUND:		4,657,695	5,643,027	4,799,350	5,041,905	242,555	5.05%

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CHILDREN'S SERVICES ACT (CSA) FUND

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

Children's Services Act



CHILDREN'S SERVICES ACT (CSA) FUND REVENUES

Account Number	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
CHILDREN'S SERVICES ACT FUND (FUND250):						
Local Revenues:						
Transfer from General Fund-Operational	1,034,776	1,809,683	1,350,000	1,500,000	150,000	11.11%
Total Local Revenues	1,034,776	1,809,683	1,350,000	1,500,000	150,000	11.11%
State Revenues:						
Categorical Aid	1,907,436	3,606,177	3,018,600	3,500,000	481,400	15.95%
Total State Revenues	1,907,436	3,606,177	3,018,600	3,500,000	481,400	15.95%
TOTAL CHILDREN'S SERVICES ACT FUND:	2,942,212	5,415,860	4,368,600	5,000,000	631,400	14.45%

CHILDREN'S SERVICES ACT (CSA) FUND EXPENDITURES

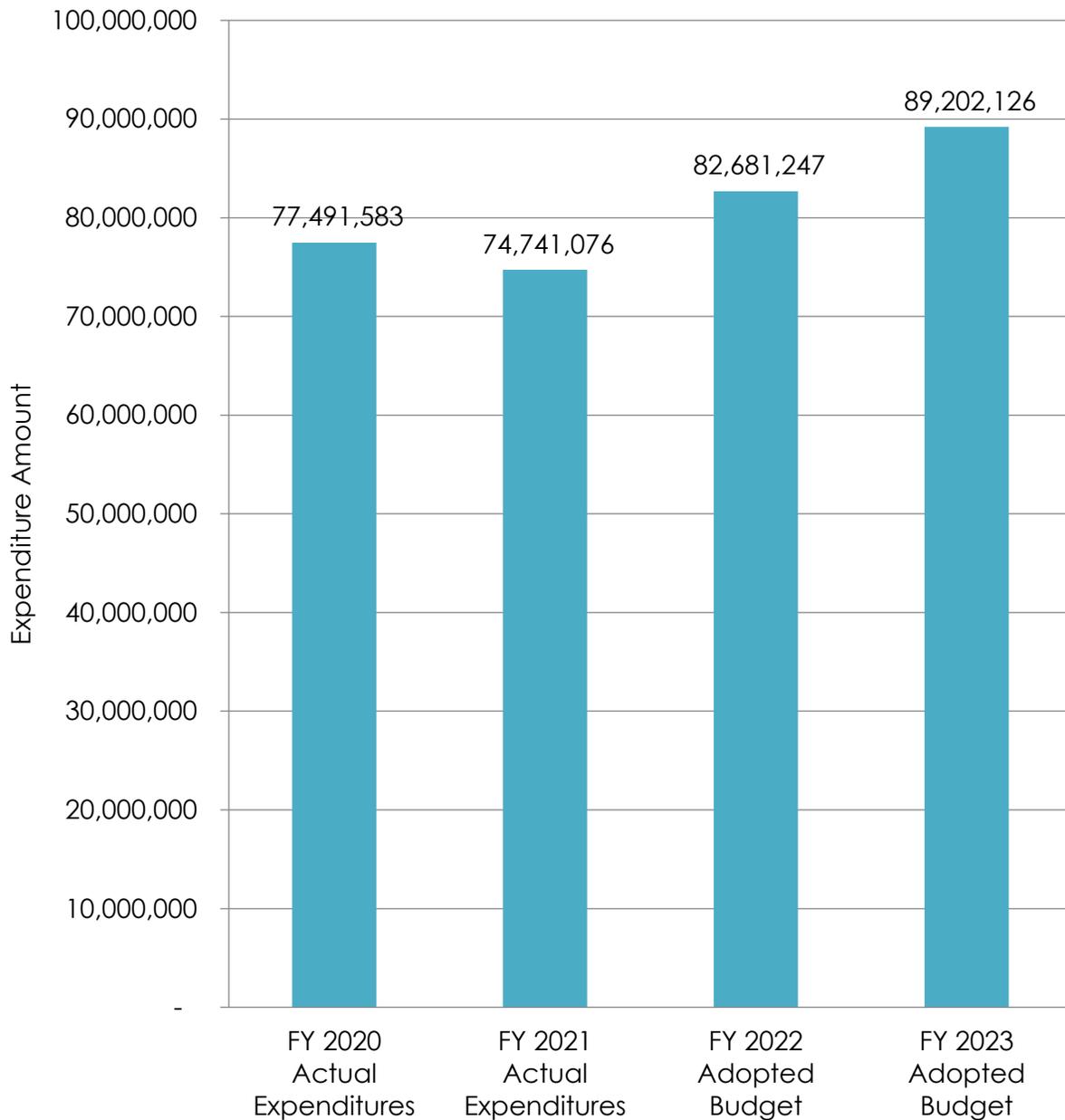
Account Number	Account Name	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
CHILDREN SERVICES ACT (FUND250):							
Other Charges:		-	-	-	-	-	0.00%
4-250-53600-9001	Children's Services Act	3,736,125	5,494,387	4,368,600	5,000,000	631,400	14.45%
TOTAL CHILDREN SERVICES ACT FUND:		3,736,125	5,494,387	4,368,600	5,000,000	631,400	14.45%

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SCHOOL FUND

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

School Fund Revenues



SCHOOL FUND REVENUES

Account Number	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
SCHOOL FUND (FUNDS205 &207):						
Local Revenues:						
Transfer from General Fund- Operational	29,989,710	26,232,992	30,373,920	31,366,110	992,190	3.27%
Transfer from General Fund- Technology	252,636	290,280	415,076	461,141	46,065	11.10%
Transfer from General Fund- Capital	1,000,000	-	4,225,465	-	(4,225,465)	-100.00%
Local Grant Funding- Special Fund	1,041,406	994,551	210,000	115,000	(95,000)	-45.24%
Other Local Revenues- Food Service	959,471	28,017	27,500	273,000	245,500	892.73%
Other Local Revenues	1,868,195	317,289	200,000	265,000	65,000	32.50%
Total Local Revenues	35,111,418	27,863,129	35,451,961	32,480,251	(2,971,710)	-8.38%
State Revenues:						
Categorical Aid	37,023,773	38,793,004	39,152,779	43,363,735	4,210,956	10.76%
Categorical Aid- Food Service	55,000	34,324	48,558	42,867	(5,691)	-11.72%
State Grant Funding- Special Fund	1,113,601	1,121,184	1,626,912	4,627,320	3,000,408	184.42%
Total State Revenues	38,192,374	39,948,512	40,828,249	48,033,922	7,205,673	17.65%
Federal Revenues:						
Categorical Aid	1,282,915	1,326,513	2,580,232	1,351,100	(1,229,132)	-47.64%
Categorical Aid- Food Service	1,273,705	1,371,882	2,013,431	1,874,938	(138,493)	-6.88%
Federal Grant Funding- Special Fund	1,631,171	4,231,040	1,807,374	5,461,915	3,654,541	202.20%
Total Federal Revenues	4,187,791	6,929,435	6,401,037	8,687,953	2,286,916	35.73%
TOTAL SCHOOL FUND:	77,491,583	74,741,076	82,681,247	89,202,126	6,520,879	7.89%

SCHOOL FUND EXPENDITURES

Account Number	Account Name	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>SCHOOL FUND (FUNDS205 &207):</u>							
Other Charges:							
4-205-06100-0001	Operatio n of Public Schools	71,417,229	67,929,776	76,947,472	76,807,086	(140,386)	-0.18%
4-205-06400-0001	Special Programs	3,786,178	5,377,077	3,644,286	10,204,235	6,559,949	180.01%
4-207-65100-9201	School Food Service	2,279,983	1,431,422	2,089,489	2,190,805	101,316	4.85%
TOTAL SCHOOL FUND:		77,483,390	74,738,275	82,681,247	89,202,126	6,520,879	7.89%

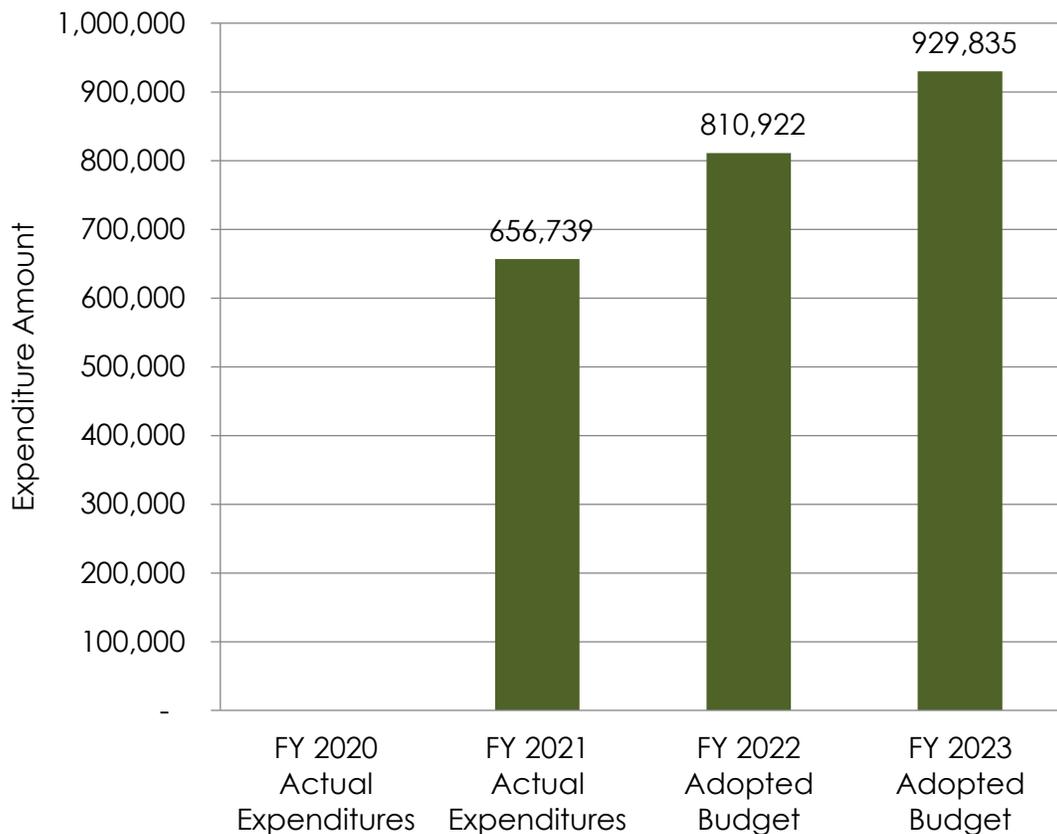
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PARKS AND RECREATION FUND

The Parks and Recreation Department provides Shenandoah County citizens a wide array of recreational programs as well as quality outdoor park space.

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

Parks And Recreation



Parks And Recreation Revenues

Account Number	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>PARKS AND RECREATION FUND REVENUES:</u>						
Local Revenue Sources- Operations	-	-	-	-	-	0.00%
Lease/Rent of Property- Wagner Park	-	6,767	6,767	6,767	-	0.00%
Sale of Vehicles/Equipment	-	-	-	-	-	0.00%
Donations	-	550	500	-	(500)	-100.00%
Transfer from General Fund	-	469,897	548,655	668,068	119,413	21.76%
Total Local Revenue- Operations	-	477,214	555,922	674,835	118,913	21.39%
Program Revenues:						
Concessions	-	1,954	3,000	3,000	-	0.00%
Program Sponsorships	-	-	3,000	3,000	-	0.00%
Sports	-	24,166	30,000	30,000	-	0.00%
Events	-	46,890	10,000	10,000	-	0.00%
Class- Instruction	-	27,196	50,000	50,000	-	0.00%
Trips	-	-	105,000	105,000	-	0.00%
Punky Riley Scholarship	-	-	5,000	5,000	-	0.00%
Rentals	-	11,060	15,000	15,000	-	0.00%
Tickets	-	-	5,000	5,000	-	0.00%
Program Donations	-	16,115	1,000	1,000	-	0.00%
Miscellaneous	-	14,436	5,000	5,000	-	0.00%
Sports Camps	-	37,709	23,000	23,000	-	0.00%
Total Program Revenues	-	179,525	255,000	255,000	-	0.00%
TOTAL PARKS AND RECREATION FUND REVENUES:		656,739	810,922	929,835	118,913	14.66%

Parks And Recreation Expenditures

Account Number	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
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PARKS AND RECREATION FUND EXPENDITURES:

Parks and Recreation:

Parks and Recreation Operations	0	476,664	555,922	674,835	118,913	21.39%
Parks and Recreation Programs	0	210,982	255,000	255,000	-	0.00%
TOTAL PARKS AND RECREATION FUND EXPENDITURES:		687,646	810,922	929,835	118,913	14.66%

Parks And Recreation Expenditures

Account Number	Account Name	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
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PARKS AND RECREATION (71200):

Salaries & Wages:

4-223-71200-1100	Salaries & Wages – Regular	229,851	201,026	238,046	257,300	19,254	8.09%
4-100-71200-1300	Salaries & Wages – Part-Time	82,627	91,602	85,000	85,000	-	0.00%
4-100-71200-1801	One Time Payment	-	5,250	-	-	-	0.00%

Employee Benefits:

4-223-71200-2100	FICA/Medicare-Employer	22,375	20,651	24,713	26,186	1,473	5.96%
4-223-71200-2210	Virginia Retirement System	21,693	21,491	24,757	30,104	5,347	21.60%
4-223-71200-2215	Hybrid STD/LTD Premium	160	28	200	200	-	0.00%
4-223-71200-2310	Hospitalization Insurance	58,941	60,924	64,836	71,320	6,484	10.00%
4-223-71200-2400	Group Life Insurance	1,204	1,116	1,285	1,400	115	8.95%
4-223-71200-2500	VRS Health Insurance Credit	255	186	250	250	-	0.00%
4-223-71200-2600	Unemployment Insurance	183	338	185	350	165	89.19%
4-223-71200-2700	Workers' Compensation Insurance	3,040	3,448	3,250	3,700	450	13.85%
4-223-71200-2900	Accrued Annual & Sick Leave Payout	1,604	631	-	-	-	0.00%

Parks And Recreation, Continued

Account Number	Account Name	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Contractual Services:							
4223-71200-3180	Contractual Services	430	2,645	4,500	500	(4,000)	-88.89%
4-223-71200-3310	Repairs & Maintenance	3,952	2,523	3,000	3,000	-	0.00%
4-223-71200-3320	Maintenance & Service Contracts	8,185	8,661	7,750	8,750	1,000	12.90%
4-223-71200-3500	Printing	53	73	500	500	-	0.00%
4-223-71200-3600	Advertising	75	-	500	500	-	0.00%
Other Charges:							
4-223-71200-5110	Electrical Services	1,806	2,704	3,000	4,000	1,000	33.33%
4-223-71200-5130	Water & Sewer	612	389	1,000	1,000	-	0.00%
4-223-71200-5210	Postal Service	1,141	166	2,000	1,500	(500)	-25.00%
4-223-71200-5230	Telecommunications	2,440	2,802	3,500	3,500	-	0.00%
4-223-71200-5305	Auto Insurance	2,988	2,988	3,000	3,100	100	3.33%
4-223-71200-5309	Contractors Equipment Insurance	42	55	100	100	-	0.00%
4-223-71200-5410	Lease/Purchase Equipment	3,793	2,480	2,775	5,000	2,225	80.18%
4-223-71200-5510	Mileage	-	-	200	200	-	0.00%
4-223-71200-5530	Food & Lodging	2,916	-	3,000	3,000	-	0.00%
4-223-71200-5540	Convention, Training, & Education	3,233	1,830	1,800	1,800	-	0.00%
4-223-71200-5810	Dues & Association Membership	900	1,383	875	575	(300)	-34.29%
4-100-71200-5850	Miscellaneous Fees	-	8	-	-	-	0.00%

Parks And Recreation Continued

Account Number	Account Name	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Materials and Supplies:							
4-223-71200-6001	Office Supplies	2,693	1,973	2,000	1,500	(500)	-25.00%
4-223-71200-6003	Agricultural Supplies	9,462	13,933	22,000	24,500	2,500	11.36%
4-223-71200-6005	Laundry/Housekeeping Services	400	1,478	3,000	2,000	(1,000)	-33.33%
4-223-71200-6007	Repairs & Maintenance Supplies	5,895	3,874	4,000	4,000	-	0.00%
4-223-71200-6008	Vehicle Supplies (Gas, Oil, Grease)	3,296	3,124	3,000	3,000	-	0.00%
4-223-71200-6009	Auto Repairs & Maintenance	936	1,928	5,500	5,500	-	0.00%
4-223-71200-6011	Uniforms and Wearing Apparel	-	820	2,000	1,000	(1,000)	-50.00%
4-223-71200-6013	Educational/Recreatio nal Supplies	-	178	1,000	1,000	-	0.00%
4-223-71200-6014	Operating Supplies	570	-	-	-	-	0.00%
4-223-71200-6060	Power Equipment Supplies	-	-	-	-	-	0.00%
Capital Outlay:							
4-223-71200-8101	Machinery and Equipment	21,423	892	25,000	19,500	(5,500)	-22.00%
4-223-71200-8102	Furniture & Fixtures (replacement)	-	-	-	-	-	0.00%
4-100-71200-8105	Motor & Vehicle Equipment	-	825	-	-	-	0.00%

Parks And Recreation Continued

Account Number	Account Name	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-223-71200-8202	Furniture & Fixtures	-	-	8,400	-	(8,400)	-100.00%
4-223-71200-8207	EDP Equipment	-	2,408	-	-	-	0.00%
4-223-71200-8214	Site Improvements	87,109	9,557	-	100,000	100,000	0.00%
4-223-71200-8222	Recreation Center Feasibility Study	-	-	-	-	-	0.00%
4-223-71300-8224	Disc Golf Redesign	-	277	-	-	-	0.00%
4-223-71200-8225	Maintenance Building-Feasibility Study	-	-	-	-	-	0.00%
4-223-71200-8226	Ballfield Lights-Maurertown Park Field #2	-	-	-	-	-	0.00%
Subtotal- Parks and Recreation Operations		586,281	476,664	555,922	674,835	118,913	21.39%
<u>Program Budget:</u>							
Salaries & Wages:							
4-223-71200-1300-001	Salaries & Wages – Part-Time	15,379	-	20,000	20,000	-	0.00%
Employee Benefits:							
4-223-71200-2100-001	FICA	1,177	-	2,000	2,000	-	0.00%
Contractual Services:							
4-223-71200-3180-001	Contractual Services-Enterprise	78,580	44,568	55,000	55,000	-	0.00%
4-223-71200-3500-001	Printing	9,078	-	15,000	15,000	-	0.00%
4-223-71200-3600-001	Advertising	-	796	1,000	1,000	-	0.00%

Parks And Recreation Continued

Account Number	Account Name	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Other Charges:							
4-223-71200-5210-001	Postal Service	8,412	291	15,000	15,000	-	0.00%
4-223-71200-5410-001	Lease/Purchase Equipment	-	-	-	-	-	0.00%
4-223-71200-5430-001	School Rental Fees	-	-	2,000	2,000	-	0.00%
4-223-71200-5440-001	Punky Riley Proceeds (Scholarship)	1,440	1,050	-	-	-	0.00%
4-223-71200-5520-001	Fares	7,799	-	10,000	10,000	-	0.00%
4-223-71200-5897-001	Bank Service Charges	7,040	3,827	5,000	5,000	-	0.00%
Materials and Supplies:							
4-223-71200-6001-001	Office Supplies	991	862	2,000	2,000	-	0.00%
4-223-71200-6002-001	Food Supplies	3,531	149	2,000	2,000	-	0.00%
4-223-71200-6008-001	Vehicle Supplies- Fuel	-	-	-	-	-	0.00%
4-223-71200-6011-001	Uniforms and Wearing Apparel	934	781	1,000	1,000	-	0.00%
4-223-71200-6013-001	Educational/Recreational Supplies	11,680	7,427	10,000	10,000	-	0.00%
4-223-71200-6015-001	Merchandise/Resale	374,844	108,782	105,000	105,000	-	0.00%
Capital Outlay:							
4-223-71200-8105-001	Vehicle and Equipment	-	-	-	-	-	0.00%
4-223-71200-8207-001	EDP Equipment- Programs	-	244	-	-	-	0.00%
Refunds:							
4-223-71200-9203-001	Refunds	38,284	42,205	10,000	10,000	-	0.00%
TOTAL PARKS AND RECREATION:		1,145,451	687,646	810,922	929,835	118,913	14.66%
TOTAL PARKS AND RECREATION PROGRAMS		559,170	210,982	255,000	255,000	-	0.00%

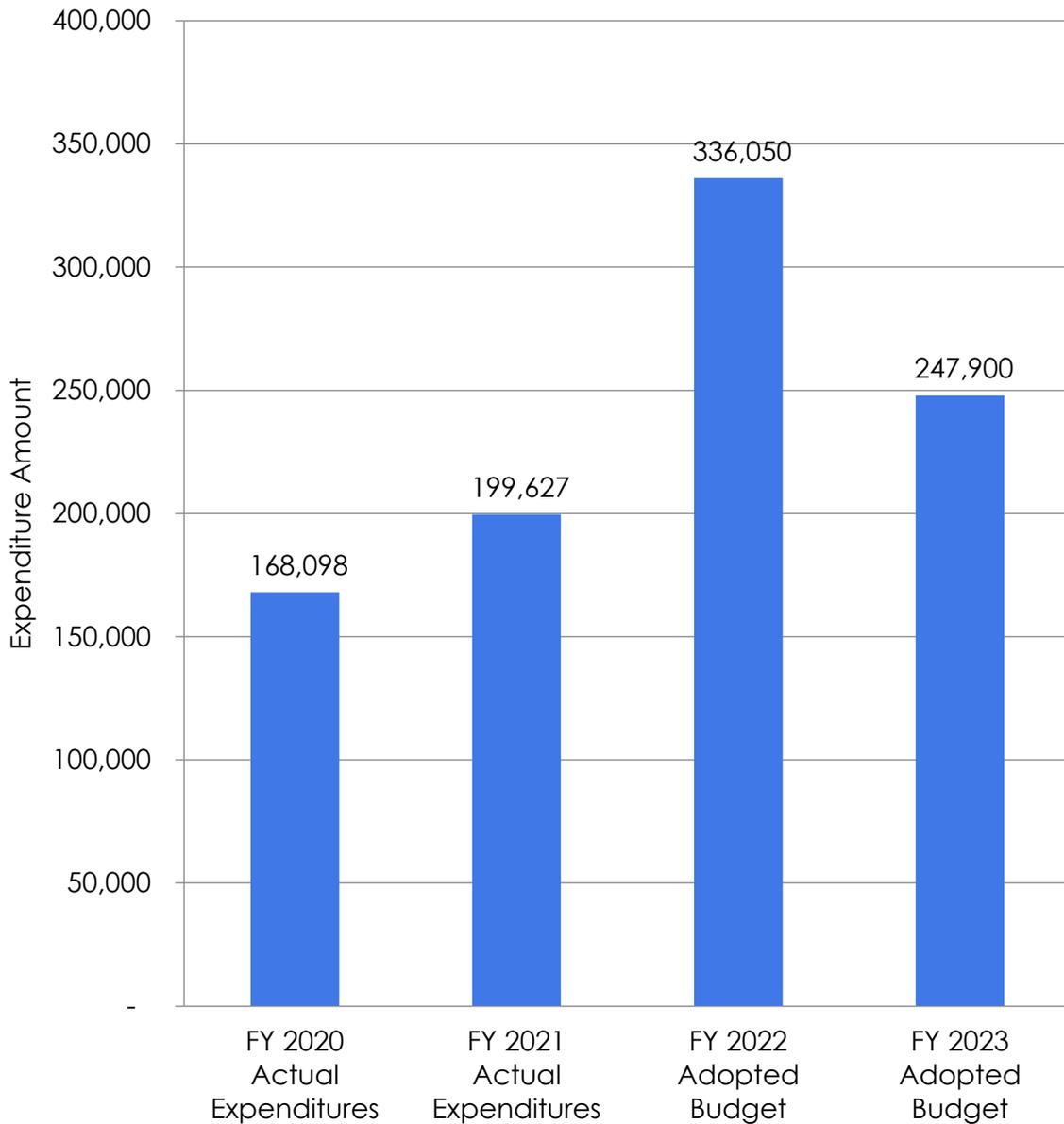
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NORTH FORK WASTEWATER TREATMENT PLANT

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

North Fork Waste Water Treatment Plant



NORTH FORK WASTEWATER TREATMENT PLANT REVENUES

Account Number	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>NORTH FORK WASTEWATER FUND REVENUES:</u>						
Charges for Services:						
Septage Disposal Revenue	140,461	193,448	175,000	192,000	17,000	9.71%
Total Charges for Services	140,461	193,448	175,000	192,000	17,000	9.71%
Other Financing Sources:						
Transfer from General Fund	-	6,353	161,050	55,900	(105,150)	-65.29%
Total Other Financing Sources	-	6,353	161,050	55,900	(105,150)	-65.29%
TOTAL NORTH FORK WASTEWATER FUND REVENUES:	140,461	199,801	336,050	247,900	(88,150)	-26.23%

NORTH FORK WASTEWATER TREATMENT PLANT EXPENDITURES

Account Number	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
NORTH FORK WASTEWATER FUND EXPENDITURES:						
North Fork Wastewater Treatment Plant	168,098	199,627	336,050	247,900	(88,150)	-26.23%
TOTAL NORTH FORK WASTEWATER FUND EXPENDITURES:	168,098	199,627	336,050	247,900	(88,150)	-26.23%

North Fork Wastewater Treatment Plant Expenditures

Account Number	Account Name	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>NORTH FORK WASTEWATER TREATMENT PLANT (42700):</u>							
Contractual Services:							
4-501-42700-3140	Contractual Services- Sludge Press Effort	-	-	150,000	20,000	(130,000)	-86.67%
4-501-42700-3180	Contractual Services	-	-	-	-	-	0.00%
4-501-42700-3310	Maintenance & Repairs	35,163	49,416	50,000	60,000	10,000	20.00%
4-501-42700-3320	Maintenance & Service Contracts	49,657	62,173	52,000	62,000	10,000	19.23%
4-501-42700-3500	Printing	-	8	-	-	-	0.00%
Other Charges:							
4-501-42700-5110	Electrical Service	39,881	40,111	35,000	42,000	7,000	20.00%
4-501-42700-5210	Postage	30	9	50	200	150	300.00%
4-501-42700-5230	Telecommunications	3,937	3,493	3,000	3,600	600	20.00%
4-501-42700-5530	Travel (Food & Lodging)	-	152	-	-	-	0.00%
4-501-42700-5853	DEQ Permits	3,825	3,889	-	4,000	4,000	0.00%
Materials and Supplies:							
4-501-42700-6001	Office Supplies	345	548	1,000	1,000	-	0.00%
4-501-42700-6007	Repairs and Maintenance	11,525	13,057	15,000	30,000	15,000	100.00%
4-501-42700-6008	Supplies Fuel	-	65	-	100	100	0.00%

North Fork Wastewater Treatment Plant Expenditures, Continued

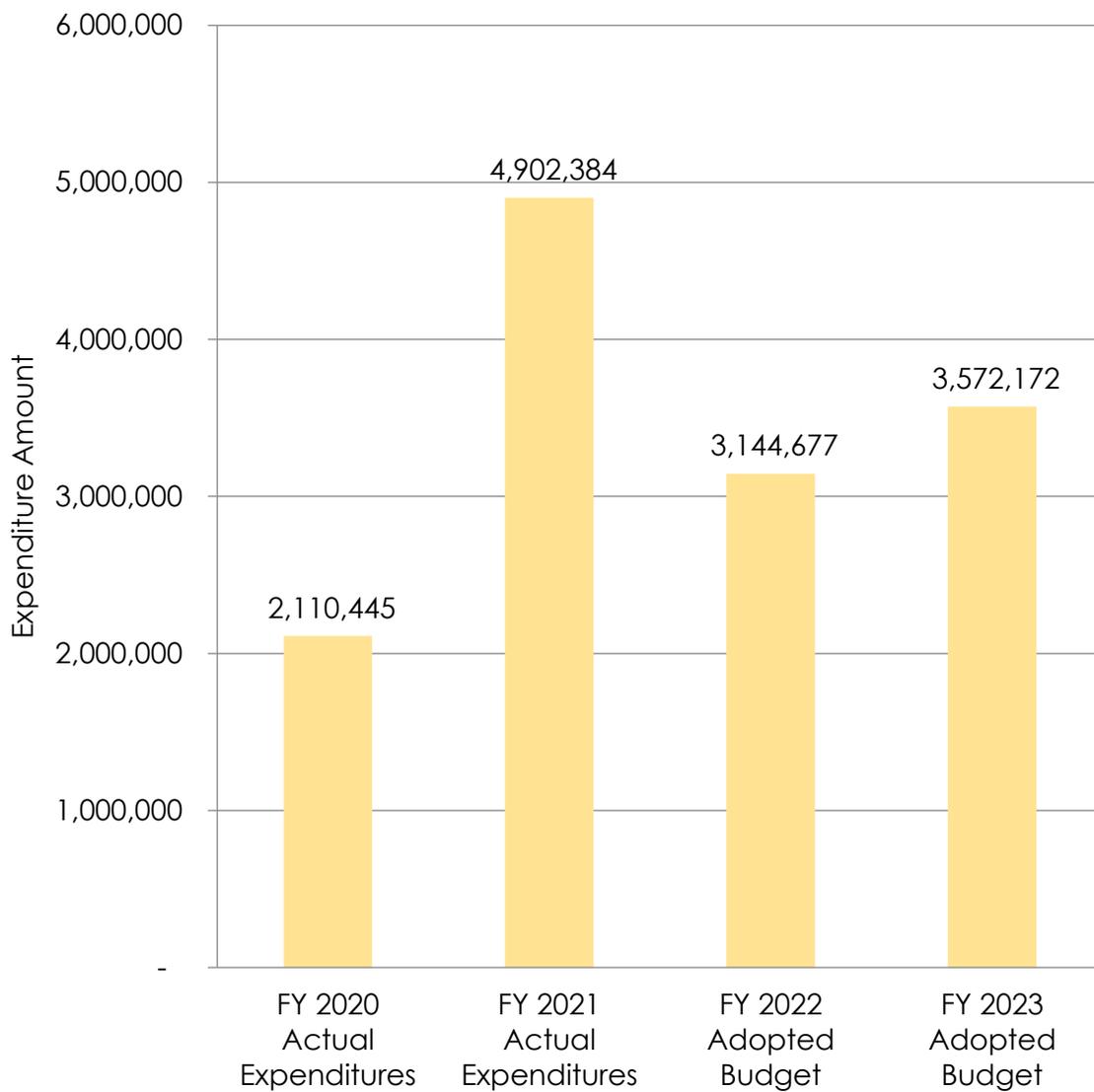
Account Number	Account Name	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-501-42700-6009	Repairs and Maintenance Supplies	6	-	-	-	-	0.00%
4-501-42700-6014	Operating Supplies	14,840	17,817	30,000	25,000	(5,000)	-16.67%
Capital Outlay:							
4-501-42700-8101	Machinery and Equipment	-	-	-	-	-	0.00%
4-501-42700-8102	Conversion to UV Disinfection	-	-	-	-	-	0.00%
4-501-42700-8103	Chemical Storage Improvements	-	-	-	-	-	0.00%
4-501-42700-8999	Depreciation Expense	8,888	8,888	-	-	-	0.00%
Other Uses of Funds:							
4-501-95000-9114	Debt Service- Principal	-	-	-	-	-	0.00%
4-501-95000-9124	Debt Service- Interest	-	-	-	-	-	0.00%
TOTAL NORTH FORK WASTEWATER TREATMENT PLANT:		168,098	199,627	336,050	247,900	(88,150)	-26.23%

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REFUSE COLLECTION & DISPOSAL

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

Refuse Collection



Landfill Fund Revenues

Account Number	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>LANDFILL FUND REVENUES:</u>						
Charges for Services:						
Solid Waste Collection Charges	1,382,000	1,670,777	1,500,000	1,610,000	110,000	7.33%
Total Charges for Services	1,382,000	1,670,777	1,500,000	1,610,000	110,000	7.33%
Other Financing Sources:						
Capital Lease Financing Proceeds	370,000	-	-	-	-	0.00%
Proceeds from Indebtedness	-	-	-	-	-	0.00%
Transfer from General Fund	1,126,233	1,905,350	1,644,676	1,962,172	317,496	19.30%
Total Other Financing Sources	1,496,233	1,905,350	1,644,676	1,962,172	317,496	19.30%
TOTAL LANDFILL FUND REVENUES:	2,878,233	3,576,126	3,144,676	,572,172	427,496	13.59%

Landfill Fund Expenditure Summary

Account Number	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>LANDFILL FUND EXPENDITURES:</u>						
<i>Solid Waste Management:</i>						
Refuse Collection & Disposal	2,110,445	4,902,384	3,144,677	3,572,172	427,495	13.59%
TOTAL LANDFILL FUND EXPENDITURES:	2,110,445	4,902,384	3,144,677	3,572,172	427,495	13.59%

Refuse Collection and Disposal Expenditures

Account Number	Account Name	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
REFUSE COLLECTION & DISPOSAL (42300):							
Salaries & Wages:							
4-503-42300-1100	Salaries & Wages – Regular	642,879	631,261	724,226	832,500	108,274	14.95%
4-503-42300-1200	Salaries & Wages – Overtime	6,051	7,202	15,528	16,304	776	5.00%
4-503-42300-1300	Salaries & Wages – Part-Time	218,516	186,187	178,500	225,000	46,500	26.05%
4-503-42300-1700	Stipend for Services	2,250	2,250	2,250	2,250	-	0.00%
4-503-42300-1801	One Time Payment	-	18,375	-	-	-	0.00%
Employee Benefits:							
4-503-42300-2100	FICA/Medicare-Employer	64,899	62,971	70,419	82,318	11,899	16.90%
4-503-42300-2210	Virginia Retirement System	60,246	65,838	75,319	97,400	22,081	29.32%
4-503-42300-2215	Hybrid STD/LTD Premium	1,371	1,465	1,400	1,600	200	14.29%
4-503-42300-2310	Hospitalization Insurance	134,597	147,618	172,272	190,000	17,728	10.29%
4-503-42300-2400	Group Life Insurance	(3,489)	3,417	3,911	4,500	589	15.06%
4-503-42300-2500	VRS Health insurance Credit	3,794	540	652	750	98	15.03%
4-503-42300-2600	Unemployment Insurance	409	880	500	1,000	500	100.00%

Refuse Collection And Disposal, Continued

Account Number	Account Name	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-503-42300-2700	Workers' Compensation Insurance	27,206	31,053	30,000	33,000	3,000	10.00%
4-503-42300-2810	Safety Apperel Allowance	-	975	1,350	1,350	-	0.00%
4-503-42300-2900	Accrued Annual Sick Leave	(24,495)	2,479	-	-	-	0.00%
Contractual Services:							
4-503-42300-3110	Professional Health Services	-	-	500	250	(250)	-50.00%
4-503-42300-3140	Professional Services (Containers)	79,668	49,425	84,100	100,000	15,900	18.91%
4-503-42300-3165	Contractual Services (Compactor)	53,750	43,619	49,000	58,800	9,800	20.00%
4-503-42300-3180	Professional Services-Engineering	321,980	169,078	400,000	400,000	-	0.00%
4-503-42300-3310	Repairs and Maintenance	32,649	72,729	50,000	65,000	15,000	30.00%
4-503-42300-3320	Maintenance & Service Contracts	8,569	10,091	9,825	15,000	5,175	52.67%
4-503-42300-3500	Printing and Binding	1,790	1,019	2,500	1,000	(1,500)	-60.00%
4-503-42300-3600	Advertising	71	-	2,000	500	(1,500)	-75.00%
Other Charges:							
4-503-42300-5110	Electrical Services	30,267	31,023	23,500	23,500	-	0.00%
4-503-42300-5120	Heating Services	3,169	4,632	4,000	4,000	-	0.00%
4-503-42300-5130	Water & Sewer	-	1,176	2,250	2,250	-	0.00%
4-503-42300-5210	Postal Services	1,175	909	900	900	-	0.00%
4-503-42300-5230	Telecommunications	8,625	8,921	8,500	9,000	500	5.88%

Refuse Collection And Disposal, Continued

Account Number	Account Name	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-503-42300-5305	Auto Insurance	11,453	11,951	15,000	12,000	(3,000)	-20.00%
4-503-42300-5309	Inland Marine/Contractors Equip. Insurance	6,126	6,562	6,400	7,500	1,100	17.19%
4-503-42300-5410	Lease/Purchase Equipment	4,712	5,545	8,000	6,000	(2,000)	-25.00%
4-503-42300-5510	Travel- Mileage	-	-	50	50	-	0.00%
4-503-42300-5530	Food & Lodging	357	-	150	150	-	0.00%
4-503-42300-5540	Convention Training & Education	1,150	295	1,600	1,600	-	0.00%
4-503-42300-5810	Dues & Association Memberships	453	458	190	190	-	0.00%
4-503-42300-5853	DEQ Permits	15,291	10,679	15,000	30,000	15,000	100.00%
4-503-42300-5870	Hazardous Material Collection	12,815	12,215	18,000	14,000	(4,000)	-22.22%
Materials and Supplies:							
4-503-42300-6001	Office Supplies	5,653	4,650	5,000	4,000	(1,000)	-20.00%
4-503-42300-6002	Food Supplies	-	588	-	-	-	0.00%
4-503-42300-6003	Agricultural Supplies	599	3,212	3,500	3,500	-	0.00%
4-503-42300-6005	Laundry/Housekeeping Supplies	1,092	980	1,900	1,200	(700)	-36.84%
4-503-42300-6007	Repairs & Maintenance Supplies	9,378	13,210	15,000	15,000	-	0.00%
4-503-42300-6008	Vehicles Supplies (Gas)	104,728	101,959	112,770	115,000	2,230	1.98%
4-503-42300-6009	Auto Repairs & Maintenance	87,588	76,151	96,000	96,000	-	0.00%

Refuse Collection And Disposal, Continued

Account Number	Account Name	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-503-42300-6011	Uniforms & Wearing Apparel	15,850	16,467	15,000	17,000	2,000	13.33%
4-503-42300-6014	Operating Supplies	76,306	91,553	65,000	90,000	25,000	38.46%
Payment to Joint Operations							
4-503-42300-7006	Regional Tire Shredder Payment	30,061	27,554	20,000	30,000	10,000	50.00%
Capital Outlay:							
4-503-42300-8201	Machinery & Equipment	4,975	-	65,000	200,000	135,000	207.69%
4-503-42300-8213	Refuse Containers	19,800	19,900	26,000	30,000	4,000	15.38%
4-503-42300-8244	Landfill Cell- Phase4	-	2,876,397	-	-	-	0.00%
4-503-42300-8999	Depreciation Expense	-	-	-	-	-	0.00%
Other Uses of Funds:							
4-503-42300-9110	Debt Service- Principal	-	-	279,720	288,280	8,560	3.06%
4-503-42300-9111	Debt Service- Principal- Capital Lease	-	-	60,758	62,186	1,428	2.35%
4-503-42300-9112	Debt Service- Leachate Line-Principal	-	-	64,781	74,310	9,529	14.71%
4-503-42300-9113	Debt Service- Phase4 Landfill Cell- Principal	-	-	165,000	170,000	5,000	3.03%
4-503-42300-9120	Debt Service- Interest	26,110	29,491	21,648	13,088	(8,560)	-39.54%

Refuse Collection And Disposal, Continued

Account Number	Account Name	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-503-42300-9121	Debt Service- Interest- Capital Lease	-	4,263	5,913	4,486	(1,427)	-24.13%
4-503-42300-9122	Debt Service- Leachate Line- Interest	-	-	23,779	6,929	(16,850)	-70.86%
4-503-42300-9123	Debt Service- Phase4 Landfill Cell- Interest	-	2,279	102,116	93,531	(8,585)	-8.41%
4-503-42300-9190	Bond Issuance Costs	-	30,892	-	-	-	0.00%
Grants							
4-503-42300-5672	All Grant Expenditures	-	-	18,000	18,000	-	0.00%
TOTAL REFUSE COLLECTION:		2,110,445	4,902,384	3,144,677	3,572,172	427,495	13.59%
OPERATIONAL ONLY (LESS CAPITAL + DEBT):		2,059,560	1,939,161	2,311,962	2,611,362	299,400	12.95%

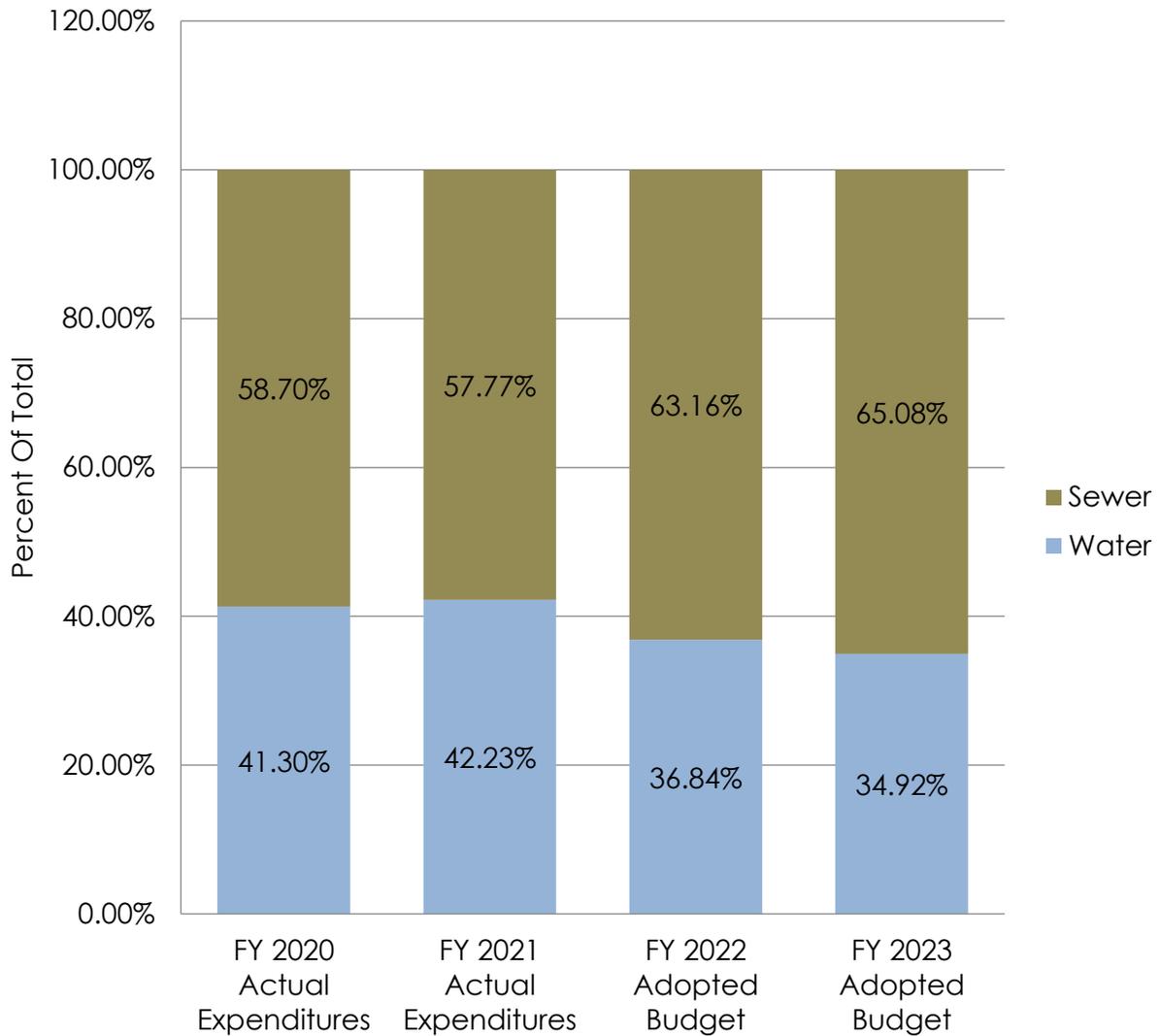
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STONEY CREEK SANITARY DISTRICT (SCSD) FUND

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

Stoney Creek Sanitary District



Stoney Creek Sanitary District (SCSD) Fund Revenues

Account Number	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>STONEY CREEK SANITARY DISTRICT REVENUES:</u>						
Water Revenues	449,654	459,725	460,000	460,000	-	0.00%
Sewer Revenues	616,631	680,528	690,000	680,000	(10,000)	-1.45%
Ad Valorem Taxes	495,506	501,507	500,000	575,000	75,000	15.00%
Late Charges	9,186	10,666	-	-	-	0.00%
Connection Fees	12,950	40,000	20,000	120,000	100,000	500.00%
Penalties	6,691	3,257	-	-	-	0.00%
Interest	12,108	2,277	15,000	10,000	(5,000)	-33.33%
Equipment and Labor Income	50,263	36,578	50,000	60,000	10,000	20.00%
Other Income and Reserves	16,595	7,484	-	188,806	188,806	0.00%
STONEY CREEK SANITARY DISTRICT REVENUES:	1,669,583	1,672,446	1,735,000	2,093,806	358,806	20.68%

Stoney Creek Sanitary District Expenditure Summary

Account Number	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
STONEY CREEK SANITARY DISTRICT EXPENDITURES:						
Stoney Creek Sanitary District- Water	528,675	725,712	639,155	731,244	92,089	14.41%
Stoney Creek Sanitary District- Sewer	751,369	992,941	1,070,845	1,362,562	291,717	27.24%
STONEY CREEK SANITARY DISTRICT EXPENDITURES:	1,280,044	1,718,653	1,710,000	2,093,806	383,806	22.44%

Stoney Creek Sanitary District Water Expenditures

Account Number	Account Name	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
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STONEY CREEK SANITARY DISTRICT (FUND513):

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

Salaries & Wages:

4-513-42800-1100-001	Salaries & Wages – Regular- Water	223,743	176,529	257,252	317,394	60,142	23.38%
4-513-42800-1101-001	Salaries- Regular Admin- Water	-	49,010	-	-	-	0.00%
4-513-42800-1200-001	Salaries & Wages – Overtime-Water	3,447	4,514	4,000	4,000	-	0.00%
4-513-42800-1300-001	Salaries & Wages-- Part-Time	-	87	-	-	-	0.00%
4-513-42800-1700-001	Stipend for Services- Water	-	-	-	-	-	0.00%
4-513-42800-1801-001	One Time Payment	-	10,500	-	-	-	0.00%

Employee Benefits:

4-513-42800-2100-001	FICA/Medicare- Employer- Water	17,072	18,912	19,986	24,587	4,601	23.02%
4-513-42800-2210-001	Virginia Retirement System- Water	1,649	23,223	26,754	36,913	10,159	37.97%
4-513-42800-2215-001	Hybrid STD/LTS Premium- Water	177	188	250	250	-	0.00%
4-513-42800-2310-001	Hospitalization Insurance- Water	55,765	59,530	70,872	82,530	11,658	16.45%

Stoney Creek Sanitary District Water, Continued

Account Number	Account Name	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-513-42800-2400-001	Group Life Insurance- Water	2,060	1,206	1,389	1,750	361	25.99%
4-513-42800-2500-001	VRS Health Insurance Credit- Water	250	201	232	250	18	7.76%
4-513-42800-2600-001	Unemployment Insurance- Water	45	163	150	200	50	33.33%
4-513-42800-2700-001	Workers' Compensation Insurance- Water	3,818	3,815	4,000	4,200	200	5.00%
4-513-42800-2810-001	Safety Apparel Allowance- Water	270	270	270	270	-	0.00%
4-513-42800-2900-001	Accrued Annual & Sick Leave- Water	(4,931)	4,302	-	-	-	0.00%
4-513-42800-2999-001	OPEB Health Insurance ARC Adjust	-	-	-	-	-	0.00%
Contractual Services:							
4-513-42800-3110-001	Professional Health Services- Water	112	(56)	100	100	-	0.00%
4-513-42800-3120-001	Professional Services- Audit- Water	2,660	2,720	2,600	2,800	200	7.69%
4-513-42800-3140-001	Professional Services- Engineering- Water	-	-	15,000	15,000	-	0.00%
4-513-42800-3150-001	Legal Fees- Water	4,214	5,521	7,000	5,000	(2,000)	-28.57%
4-513-42800-3167-001	Professional Services- Water	-	-	-	-	-	0.00%

Stoney Creek Sanitary District Water, Continued

Account Number	Account Name	FY2020 Actual Expenditure s	FY2021 Actual Expenditure s	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-513-42800-3180-001	Contractual Services- Lab Fees- Water	2,632	7,067	4,000	4,000	-	0.00%
4-513-42800-3310-001	Repairs & Maintenance- Water	3,256	79,308	10,000	10,000	-	0.00%
4-513-42800-3311-001	Maint. Elect. Pump Eq/Trt Eq.- Water	-	-	-	-	-	0.00%
4-513-42800-3312-001	Maint. Cust. Serv.- Supply Mains- Water	-	-	-	-	-	0.00%
4-513-42800-3313-001	Maintenance- Safety Equipment- Water	-	-	-	-	-	0.00%
4-513-42800-3315-001	Structures and Improvements- Water	178	-	-	-	-	0.00%
4-513-42800-3320-001	Maintenance and Service Contract- Water	51,285	59,402	47,000	60,000	13,000	27.66%
4-513-42800-3500-001	Printing & Binding- Water	1,094	1,133	1,200	1,200	-	0.00%
4-513-42800-3600-001	Advertising- Water	462	906	350	350	-	0.00%
Other Charges:							
4-513-42800-5110-001	Electrical Services- Water	28,402	41,800	29,500	29,500	-	0.00%
4-513-42800-5120-001	Heating Services- Water	395	116	2,200	500	(1,700)	-77.27%
4-513-42800-5210-001	Postal Service- Water	1,636	1,652	1,600	1,600	-	0.00%
4-513-42800-5230-001	Telecommunications - Water	4,480	4,450	4,500	4,500	-	0.00%

Stoney Creek Sanitary District Water, Continued

Account Number	Account Name	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-513-42800-5308-001	General Liability Insurance- Water	11,683	12,184	12,000	12,000	-	0.00%
4-513-42800-5420-001	Rent- Water	3,842	3,842	4,000	4,000	-	0.00%
4-513-42800-5510-001	Mileage- Water	10	6	-	-	-	0.00%
4-513-42800-5520-001	Travel- Fares	-	6	-	-	-	0.00%
4-513-42800-5530-001	Food & Lodging- Water	394	-	2,000	2,000	-	0.00%
4-513-42800-5540-001	Convention, Training, & Education- Water	1,138	196	900	900	-	0.00%
4-513-42800-5810-001	Dues & Association Membership- Water	5,340	5,462	6,000	6,000	-	0.00%
4-513-42800-5897-001	Service Charge- Water	164	233	-	-	-	0.00%
Materials and Supplies:							
4-513-42800-6001-001	Office Supplies- Water	1,927	2,507	4,000	4,000	-	0.00%
4-513-42800-6005-001	Housekeeping/Laundry- Water	-	-	-	-	-	0.00%
4-513-42800-6007-001	Repairs & Maintenance- Water	12,070	86,388	25,000	30,000	5,000	20.00%
4-513-42800-6008-001	Vehicles Supplies (Gas)- Water	5,415	3,931	7,000	5,000	(2,000)	-28.57%
4-513-42800-6009-001	Auto Repairs & Maintenance- Water	1,953	4,752	5,000	4,500	(500)	-10.00%
4-513-42800-6011-001	Uniforms- Water	3,718	4,248	4,500	4,500	-	0.00%

Stoney Creek Sanitary District Water, Continued

Account Number	Account Name	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-513-42800-6012-001	Subscriptions- Water	70	3	50	50	-	0.00%
4-513-42800-6013-001	Educational & Recreational Supplies- Water	-	-	-	-	-	0.00%
4-513-42800-6014-001	Operating Supplies- Water	12,514	17,510	15,000	17,500	2,500	16.67%
4-513-42800-6061-001	Equipment/Machiner y Repairs/Maintenance - Water	1,644	2,369	3,500	3,500	-	0.00%
Capital Outlay:							
4-513-42800-8105-001	Motor Vehicle- Water	2,622	-	40,000	30,400	(9,600)	-24.00%
4-513-42800-8207-001	EDP Equipment- New	-	-	-	-	-	0.00%
4-513-42800-8211-001	Treatment and Lab Equipment	-	-	-	-	-	0.00%
4-513-42800-8212-001	Distribute/Collect Mains- Water	-	-	-	-	-	0.00%
4-513-42800-8216-001	Bldg/Structure Improvement- Water	-	-	-	-	-	0.00%
4-513-42800-8220-002	CIP- Pipelining- Section10- Sewer	60,000	-	-	-	-	0.00%
Other Uses of Funds:							
4-513-42800-9999-001	Depreciation Expense- Water	-	25,603	-	-	-	0.00%
4-513-42800-9998-001	Reserve for Contingencies	-	-	25,000	25,000	-	0.00%
TOTAL STONEY CREEK SANITARY DISTRICT (WATER):		528,675	725,712	639,155	731,244	92,089	14.41%

Stoney Creek Sanitary District Sewer Expenditures

Account Number	Account Name	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Stoney Creek Sanitary District- Sewer (42800-002):				-	-	-	0.00%
Salaries & Wages:							
4-513-42800-1100-002	Salaries & Wages – Regular- Sewer	295,775	260,154	385,878	476,090	90,212	23.38%
4-513-42800-1101-002	Salaries (regular admin)- Sewer	-	73,470	-	-	-	0.00%
4-513-42800-1200-002	Salaries & Wages – Overtime-Sewer	5,170	6,771	6,500	6,500	-	0.00%
4-513-42800-1300-002	Salaries & Wages-- Part- Time	-	131	-	-	-	0.00%
4-513-42800-1700-002	Stipend for Services- Sewer	10,000	10,000	10,000	10,000	-	0.00%
Employee Benefits:							
4-513-42800-2100-002	FICA/Medicare- Employer- Sewer	(3,028)	24,352	30,705	37,683	6,978	22.73%
4-513-42800-2200-002	VRS- Sewer	28,970	31,211	-	-	-	0.00%
4-513-42800-2210-002	Virginia Retirement System- Sewer	1,775	3,225	40,300	55,369	15,069	37.39%
4-513-42800-2215-002	Hybrid STD/LTD Premium- Sewer	265	298	350	350	-	0.00%
4-513-42800-2310-002	Hospitalization Insurance- Sewer	73,652	88,167	106,308	123,796	17,488	16.45%
4-513-42800-2400-002	Group Life Insurance- Sewer	2,850	1,786	2,084	2,700	616	29.56%

Stoney Creek Sanitary District Sewer, Continued

Account Number	Account Name	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-513-42800-2500-002	VRS Health Insurance Credit- Sewer	366	302	347	400	53	15.27%
4-513-42800-2600-002	Unemployment Insurance- Sewer	68	244	200	300	100	50.00%
4-513-42800-2700-002	Workers' Compensation Insurance- Sewer	5,728	5,722	8,500	7,000	(1,500)	-17.65%
4-513-42800-2810-002	Safety Apparel Allowance- Sewer	405	405	475	475	-	0.00%
4-513-42800-2900-002	Accrued Annual & Sick Leave- Sewer	(7,396)	6,453	-	-	-	0.00%
4-513-42800-2999-002	OPEB Health Insurance ARC Adjust	-	-	-	-	-	0.00%
Contractual Services:							
4-513-42800-3110-002	Professional Health Services- Sewer	168	(84)	75	75	-	0.00%
4-513-42800-3120-002	Professional Services- Audit- Sewer	3,990	4,105	4,000	4,200	200	5.00%
4-513-42800-3140-002	Professional Services- Engineering- Sewer	-	-	15,000	50,000	35,000	233.33%
4-513-42800-3150-002	Legal Fees- Sewer	5,720	10,754	3,500	6,000	2,500	71.43%
4-513-42800-3167-002	Professional Services- Sewer	-	-	-	-	-	0.00%
4-513-42800-3180-002	Lab Fees- Sewer	19,047	22,074	15,000	23,000	8,000	53.33%

Stoney Creek Sanitary District Sewer, Continued

Account Number	Account Name	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-513-42800-3310-002	Repairs & Maintenance- Sewer	16,657	46,965	20,000	50,000	30,000	150.00%
4-513-42800-3311-002	Maint. Elect. Pump Eq/Trt Eq.- Sewer	1,080	-	1,000	1,000	-	0.00%
4-513-42800-3312-002	Maint. Cust. Serv.- Supply Mains- Sewer	-	-	-	-	-	0.00%
4-513-42800-3313-002	Maintenance- Safety Equipment- Sewer	-	-	-	-	-	0.00%
4-513-42800-3314-002	Maintenance- Sludge Disposal- Sewer	14,859	9,090	10,000	10,000	-	0.00%
4-513-42800-3315-002	Structures and Improvements- Sewer	-	-	-	-	-	0.00%
4-513-42800-3320-002	Maintenance and Service Contract- Sewer	9,878	30,104	20,000	25,000	5,000	25.00%
4-513-42800-3500-002	Printing & Binding- Sewer	1,640	1,699	1,600	1,600	-	0.00%
4-513-42800-3600-002	Advertising- Sewer	976	1,360	1,000	1,000	-	0.00%
Other Charges:							
4-513-42800-5110-002	Electrical Services- Sewer	44,078	35,646	50,000	40,000	(10,000)	-20.00%
4-513-42800-5120-002	Heating Services- Sewer	592	174	1,000	1,000	-	0.00%
4-513-42800-5210-002	Postal Service- Sewer	2,479	2,451	3,000	3,000	-	0.00%

Stoney Creek Sanitary District Sewer, Continued

Account Number	Account Name	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-513-42800-5230-002	Telecommunications- Sewer	8,502	8,528	8,500	8,500	-	0.00%
4-513-42800-5308-002	General Liability Insurance- Sewer	17,525	18,277	23,000	20,000	(3,000)	-13.04%
4-513-42800-5420-002	Rent- Sewer	5,763	5,763	5,763	5,764	1	0.02%
4-513-42800-5510-002	Mileage- Sewer	15	10	-	-	-	0.00%
4-513-42800-5520-002	Fares- Sewer	-	9	-	-	-	0.00%
4-513-42800-5530-002	Food & Lodging- Sewer	1,022	93	2,000	2,000	-	0.00%
4-513-42800-5540-002	Convention, Training, & Education- Sewer	1,529	160	2,000	2,000	-	0.00%
4-513-42800-5810-002	Dues & Association Membership- Sewer	6,228	6,881	8,500	8,500	-	0.00%
4-513-42800-5897-002	Service Charge- Sewer	-	80	-	-	-	0.00%
Materials and Supplies:							
4-513-42800-6001-002	Office Supplies- Sewer	2,810	3,653	5,600	5,000	(600)	-10.71%
4-513-42800-6005-002	Housekeeping/Laundr y- Sewer	-	-	100	100	-	0.00%
4-513-42800-6007-002	Repairs & Maintenance- Sewer	17,497	101,054	35,000	70,000	35,000	100.00%
4-513-42800-6008-002	Vehicles Supplies (Gas)- Sewer	8,167	6,059	10,000	8,000	(2,000)	-20.00%
4-513-42800-6009-002	Auto Repairs & Maintenance- Sewer	3,072	6,962	8,000	7,000	(1,000)	-12.50%

Stoney Creek Sanitary District Sewer, Continued

Account Number	Account Name	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-513-42800-6011-002	Uniforms- Sewer	5,577	6,286	6,500	6,500	-	0.00%
4-513-42800-6012-002	Subscriptions- Sewer	105	5	60	60	-	0.00%
4-513-42800-6013-002	Educational & Recreational Supplies- Sewer	-	-	-	-	-	0.00%
4-513-42800-6014-002	Operating Supplies- Sewer	31,056	44,311	30,000	33,000	3,000	10.00%
4-513-42800-6061-002	Equipment/Machinery Repairs/Maintenance- Sewer	2,465	3,461	4,000	4,000	-	0.00%
Capital Outlay:							
4-513-42800-8101-002	CIP-UV Disinfection Station	-	-	-	-	-	0.00%
4-513-42800-8105-002	Motor Vehicle- Sewer	3,933	-	60,000	45,600	(14,400)	-24.00%
4-513-42800-8212-002	Distribute/Collect Mains- Sewer	-	-	-	-	-	0.00%
4-513-42800-8213-002	Recoat WWTP Aeration Basins	-	-	-	100,000	100,000	100.00%
4-513-42800-8214-002	Recoat Manholes	-	-	-	75,000	75,000	100.00%
4-513-42800-8216-002	Maintenance Bldg/Structure Improvement	-	-	75,000	-	(75,000)	-100.00%
4-513-42800-8217-002	CIP- Pipelining- Sewer	-	-	50,000	-	(50,000)	-100.00%
Other Uses of Funds:							
4-513-42800-9100-002	Debt Payments- Principal	-	-	-	-	-	0.00%
4-513-42800-9110-002	VRA Bond Interest	-	-	-	-	-	0.00%

Stoney Creek Sanitary District Sewer, Continued

Account Number	Account Name	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-513-42800-9111-002	VRA Bond Fees	-	-	-	-	-	0.00%
4-513-42800-9208-002	Refunds- SCSD- Sewer	-	-	-	-	-	0.00%
4-513-42800-9998-002	Reserve for Contingencies	-	-	-	-	25,000	0.00%
4-513-42800-9999-002	Depreciation Expense- Sewer	100,339	104,319	-	-	-	0.00%
TOTAL STONEY CREEK SANITARY DISTRICT (SEWER):		751,369	992,941	1,070,845	1,362,562	291,717	27.24%
TOTAL STONEY CREEK SANITARY DISTRICT:		,280,044	1,718,653	1,710,000	2,093,806	383,806	22.44%

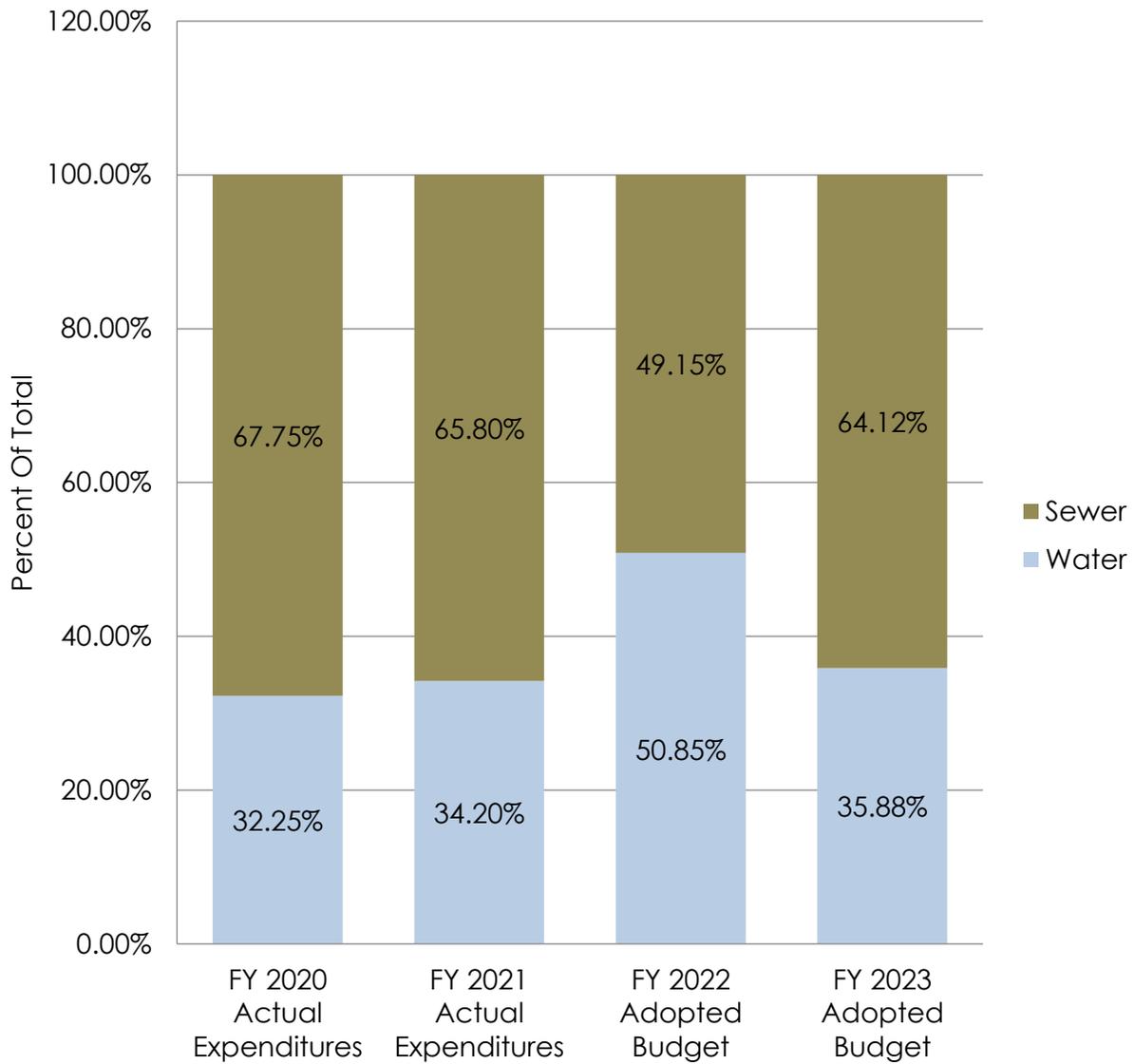
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TOMS BROOK-MAURERTOWN SANITARY DISTRICT (TBMSD)

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

Toms Brook Maurertown Sanitary District



Toms Brook-Maurertown Sanitary District (TBMSD) Revenues

Account Number	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>TOMS BROOK-MAURERTOWN SANITARY DISTRICT REVENUES:</u>						
Water Revenues	245,491	187,500	204,750	205,500	750	0.37%
Sewer Revenues	413,904	437,500	477,750	479,500	1,750	0.37%
Ad Valorem Taxes	56,446	50,000	50,000	60,000	10,000	20.00%
Late Charges	9,247	-	-	-	-	0.00%
Connection Fees	42,830	20,000	100,000	130,000	30,000	30.00%
Penalties	299	-	-	-	-	0.00%
Interest	13,937	5,000	-	5,000	5,000	0.00%
Other Income and Reserves	34,854	13,382	73,829	73,605	(224)	-0.30%
TOTAL TOMS BROOK-MAURERTOWN SANITARY DISTRICT REVENUES:	817,008	713,382	906,329	953,605	47,276	5.22%

Toms Brook-Maurertown Sanitary District Expenditure Summary

Account Number	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>TOMS BROOK-MAURERTOWN SANITARY DISTRICT EXPENDITURES:</u>						
Toms Brook Maurertown Sanitary District- Water	236,093	266,131	460,868	342,141	(118,727)	-25.76%
Toms Brook Maurertown Sanitary District- Sewer	495,906	512,134	445,461	611,464	166,003	37.27%
TOMS BROOK-MAURERTOWN SANITARY DISTRICT EXPENDITURES:	731,998	778,266	906,329	953,605	47,276	5.22%

Toms Brook Maurertown Sanitary District Water Expenditures

Account Number	Account Name	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
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TOMS BROOK MAURERTOWN SANITARY DISTRICT (FUND514):

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

Depreciation Expense

4-514-42900-0999	Depreciation Expense	-	-	-	-	-	0.00%
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Salaries & Wages:

4-514-42900-1100-001	Salaries & Wages – Regular- Water	61,177	31,797	62,997	74,796	11,799	18.73%
4-514-42800-1101-001	Salaries (regular Admin)- Water	-	25,630	-	-	-	0.00%
4-514-42900-1200-001	Salaries & Wages – Overtime-Water	2,069	1,373	3,000	3,150	150	5.00%
4-514-4900-1300-001	Salaries & Wages – Part-Time-Water	2,635	7,957	15,000	15,750	750	5.00%
4-514-42900-1801-001	One Time Payment-- Water	-	2,625	-	-	-	0.00%

Employee Benefits:

4-514-42900-2100-001	FICA/Medicare-Employer-Water	4,808	5,090	6,196	7,168	972	15.69%
4-514-42900-2210-001	Virginia Retirement System- Water	1,496	6,174	6,552	8,700	2,148	32.78%
4-513-42800-2215-002	Hybrid STD/LTD Premium- Sewer	117	147	200	200	-	0.00%
4-514-42900-2310-001	Hospitalization Insurance-Water	12,570	13,351	11,686	17,967	6,281	53.75%

Toms Brook Maurertown Sanitary District Water, Continued

Account Number	Account Name	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-514-42900-2400-001	Group Life Insurance- Water	(160)	321	340	350	10	2.94%
4-513-42800-2500-002	VRS Health Insurance Credit- Sewer	68	54	57	60	3	5.26%
4-514-42900-2600-001	Unemployment Insurance- Water	15	47	50	50	-	0.00%
4-514-42900-2700-001	Worker's Compensation Insurance- Water	1,159	900	1,300	1,300	-	0.00%
4-514-42900-2810-001	Safety Apparel Allowance- Water	68	68	70	70	-	0.00%
4-514-42900-2900-001	Accrued Annual & Sick Leave Payout- Water	804	208	-	-	-	0.00%
4-514-42900-2999-001	OPEB Health Insurance ARC Adjust	-	-	-	-	-	0.00%
Contractual Services:							
4-514-42900-3110-001	Professional Health Services- Water	56	-	150	150	-	0.00%
4-514-42900-3120-001	Professional Services- Audit- Water	1,995	2,040	2,000	2,200	200	10.00%
4-514-42900-3140-001	Professional Services- Engineering- Water	-	330	30,000	30,000	-	0.00%
4-514-42900-3150-001	Professional Services- Water	3,620	2,574	300	2,500	2,200	733.33%
4-514-42900-3180-001	Lab Testing- Water	2,753	3,908	3,000	4,500	1,500	50.00%

Toms Brook Maurertown Sanitary District Water, Continued

Account Number	Account Name	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-514-42900-3310-001	Repairs & Maintenance- Water	10,309	12,081	30,000	30,000	-	0.00%
4-514-42900-3311-001	Maint. Elect. Pump Eq./Trt Eq.- Water	-	-	-	-	-	0.00%
4-514-42900-3312-001	Maint. Cust. Serv.- Supply Mains- Water	-	-	-	-	-	0.00%
4-514-42900-3313-001	Maintenance- Safety Equipment- Water	-	-	-	-	-	0.00%
4-514-42900-3315-001	Structures and Improvements- Water	-	-	-	-	-	0.00%
4-514-42900-3320-001	Maintenance and Service Contract- Water	24,213	25,010	27,000	27,000	-	0.00%
4-514-42900-3500-001	Printing & Binding- Water	1,152	1,272	1,200	1,200	-	0.00%
4-514-42900-3600-001	Advertising- Water	287	358	300	300	-	0.00%
Other Charges:							
4-514-42900-5110-001	Electrical Services- Water	6,758	9,474	8,000	10,000	2,000	25.00%
4-514-42900-5210-001	Postal Service- Water	1,492	1,341	1,500	1,500	-	0.00%
4-514-42900-5230-001	Telecommunications- Water	1,720	1,574	1,900	1,900	-	0.00%
4-514-42900-5308-001	General Liability Insurance- Water	3,074	2,999	3,500	3,500	-	0.00%
4-514-42900-5420-001	Rent- Water	1,921	1,921	1,920	1,920	-	0.00%

Toms Brook Maurertown Sanitary District Water, Continued

Account Number	Account Name	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-514-42900-5510-001	Mileage	5	13	200	200	-	0.00%
4-514-42900-5530-001	Food & Lodging- Water	18	-	300	300	-	0.00%
4-514-42900-5540-001	Convention, Training, & Education- Water	189	387	400	400	-	0.00%
4-514-42900-5810-001	Dues & Association Membership- Water	1,841	2,091	2,200	2,200	-	0.00%
4-514-42900-5850-001	Miscellaneous Expenses- Water	-	-	-	-	-	0.00%
4-514-42900-5897-001	Service Charge- General	179	179	-	-	-	0.00%
Materials and Supplies:							
4-514-42900-6001-001	Office Supplies- Water	791	1,570	2,000	2,000	-	0.00%
4-514-42900-6007-001	Repairs & Maintenance- Tools and Shop- Water	18,005	33,738	18,000	30,000	12,000	66.67%
4-514-42900-6008-001	Vehicles Supplies (Gas)- Water	515	455	750	750	-	0.00%
4-514-42900-6009-001	Auto Repairs & Maintenance- Water	59	232	500	500	-	0.00%
4-514-42900-6011-001	Uniforms- Water	1,571	1,399	1,300	1,400	100	7.69%
4-514-42900-6012-001	Subscriptions- Water	35	2	20	20	-	0.00%
4-514-42900-6013-001	Educational & Recreational Supplies- Water	-	-	-	-	-	0.00%

Toms Brook Maurertown Sanitary District Water, Continued

Account Number	Account Name	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-514-42900-6014-001	Operating Supplies- Water	3,284	3,158	4,000	4,000	-	0.00%
4-514-42900-6061-001	Equipment/Machiner y Repairs/Maintenance - Water	-	-	500	500	-	0.00%
4-514-42900-6065-001	First Bank- RDA Bond Payment- Water	-	-	12,480	37,440	24,960	200.00%
Capital Outlay:							
4-514-42900-8101-001	CIP-Membrane Filter Replacement-Water	-	-	-	-	-	0.00%
4-514-42900-8105-001	Motor Vehicles- Replacement- Water	-	-	-	16,200	16,200	100.00%
4-514-42900-8202-001	CIP-Upgrade Well1- Water	-	-	-	-	-	0.00%
4-514-42900-8207-001	EDP Equipment- New	-	-	-	-	-	0.00%
4-514-42900-8211-001	CIP-Well Addition	-	-	200,000	-	(200,000)	-100.00%
4-514-42800-8212-001	SCADA Upgrade- Phase1	-	-	-	-	-	0.00%
Other Uses of Funds:							
4-514-42900-9100-001	Debt Payments- Principal	-	-	-	-	-	0.00%
4-514-42900-9110-001	Rural Development Loan Interest	12,580	11,438	-	-	-	0.00%
4-514-42900-9999-001	Depreciation Expense	50,845	50,845	-	-	-	0.00%
TOTAL TBMSD- WATER:		236,093	266,131	460,868	342,141	(118,727)	-25.76%

Toms Brook Maurertown Sanitary District Sewer Expenditures

Account Number	Account Name	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>Toms Brook Maurertown Sanitary District- Sewer (42900-002):</u>							
Depreciation							
4-514-42900-0900	Deprceiation Expense	-	-	-	-	-	0.00%
Salaries & Wages:							
4-514-42900-1100-002	Salaries & Wages – Regular- Sewer	142,746	74,536	146,994	174,523	27,529	18.73%
4-514-42900-1101-002	Salaries (regular Admin.)- Sewer	-	59,143	-	-	-	0.00%
4-514-42900-1200-002	Salaries & Wages – Overtime-Sewer	4,827	3,204	6,000	6,000	-	0.00%
4-514-42900-1300-002	Salaries & Wages – Part- Time-Sewer	6,104	18,566	8,500	8,500	-	0.00%
Employee Benefits:							
4-514-42900-2100-002	FICA/Medicare- Employer- Sewer	11,176	11,348	12,354	14,460	2,106	17.05%
4-514-42900-2210-002	Virginia Retirement System- Sewer	3,388	14,407	15,287	20,297	5,010	32.77%
4-514-42900-2215-002	Hybrid STD/LTD Premium-Sewer	273	342	300	350	50	16.67%
4-514-42900-2310-002	Hospitalization Insurance- Sewer	29,332	31,151	390	41,924	41,534	10649.74%
4-514-42900-2400-002	Group Life Insurance- Sewer	(378)	748	794	800	6	0.76%

Toms Brook Maurertown Sanitary District Sewer, Continued

Account Number	Account Name	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-513-42900-2500-002	VRS Health Insurance Credit- Sewer	156	125	132	150	18	13.64%
4-514-42900-2600-002	Unemployment Insurance- Sewer	35	109	100	150	50	50.00%
4-514-42900-2700-002	Worker's Compensation Insurance- Sewer	2,703	2,101	3,000	3,000	-	0.00%
4-514-42900-2810-002	Safety Apparel Allowance- Sewer	158	158	160	160	-	0.00%
4-514-42900-2900-002	Accrued Annual & Sick Leave Payout	1,876	485	-	-	-	0.00%
4-514-42900-2999-002	OPEB Health Insurance ARC Adjust	-	-	-	-	-	0.00%
Contractual Services:							
4-514-42900-3110-002	Professional Health Services- Sewer	130	-	100	100	-	0.00%
4-514-42900-3120-002	Professional Services- Audit- Sewer	4,655	4,760	4,600	5,000	400	8.70%
4-514-42900-3140-002	Professional Services- Engineering- Sewer	-	770	10,000	10,000	-	0.00%
4-514-42900-3150-002	Professional Services- Sewer	5,502	5,916	30,000	30,000	-	0.00%
4-514-42900-3167-002	Professional Services- Sewer	-	-	-	-	-	0.00%

Toms Brook Maurertown Sanitary District Sewer, Continued

Account Number	Account Name	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-514-42900-3180-002	Lab Testing- Sewer	12,830	26,260	25,000	28,000	3,000	12.00%
4-514-42900-3310-002	Repairs & Maintenance- Sewer	35,977	36,612	35,000	38,000	3,000	8.57%
4-514-42900-3311-002	Maint. Elect. Pump Eq./Trt Eq.- Sewer	6,184	-	5,000	7,500	2,500	50.00%
4-514-42900-3312-002	Maint. Cust. Serv.- Supply Mains- Sewer	-	-	-	-	-	0.00%
4-514-42900-3313-002	Maintenance- Safety Equipment- Sewer	-	-	-	-	-	0.00%
4-514-42900-3314-002	Maintenance- Sludge Disposal- Sewer	26,163	11,406	5,000	7,500	2,500	50.00%
4-514-42900-3315-002	Structures and Improvements- Sewer	-	-	-	-	-	0.00%
4-514-42900-3320-002	Maintenance and Service Contract- Sewer	15,748	17,232	15,000	18,000	3,000	20.00%
4-514-42900-3500-002	Printing & Binding- Sewer	2,688	2,863	2,800	2,800	-	0.00%
4-514-42900-3600-002	Advertising- Sewer	772	611	1,000	1,000	-	0.00%
Other Charges:							
4-514-42900-5110-002	Electrical Services- Sewer	38,647	41,141	35,000	43,000	8,000	22.86%
4-514-42900-5210-002	Postal Service- Sewer	3,389	2,973	3,000	3,000	-	0.00%

Toms Brook Maurertown Sanitary District Sewer, Continued

Account Number	Account Name	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-514-42900-5230-002	Telecommunications- Sewer	6,382	6,058	7,000	7,000	-	0.00%
4-514-42900-5308-002	General Liability Insurance- Sewer	7,173	6,998	9,000	9,000	-	0.00%
4-514-42900-5420-002	Rent- Sewer	4,482	4,482	4,500	4,500	-	0.00%
4-514-42900-5510-002	Mileage- Sewer	12	15	150	150	-	0.00%
4-514-42900-5530-002	Food & Lodging- Sewer	196	-	1,000	1,000	-	0.00%
4-514-42900-5540-002	Convention, Training, & Education- Sewer	667	78	1,200	1,200	-	0.00%
4-514-42900-5810-002	Dues & Association Membership- Sewer	3,122	3,391	3,500	3,500	-	0.00%
4-514-42900-5897-002	Service Charge- Sewer	-	-	-	-	-	0.00%
Materials and Supplies:							
4-514-42900-6001-002	Office Supplies- Sewer	1,975	3,049	4,000	4,000	-	0.00%
4-514-42900-6007-002	Repairs & Maintenance- Sewer	26,776	38,213	15,000	30,000	15,000	100.00%
4-514-42900-6008-002	Vehicles Supplies (Gas)- Sewer	1,201	942	2,000	2,000	-	0.00%
4-514-42900-6009-002	Auto Repairs & Maintenance- Sewer	138	472	500	500	-	0.00%
4-514-42900-6011-002	Uniforms- Sewer	3,535	3,265	3,000	3,500	500	16.67%
4-514-42900-6012-002	Subscriptions- Sewer	82	4	-	-	-	0.00%

Toms Brook Maurertown Sanitary District Sewer, Continued

Account Number	Account Name	FY2020 Actual Expenditures	FY2021 Actual Expenditures	FY2022 Adopted Budget	FY2023 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-514-42900-6014-002	Operating Supplies- Sewer	26,617	19,734	18,000	22,000	4,000	22.22%
4-514-42900-6061-002	Equipment/Machinery Repairs/Maintenance- Sewer	-	-	1,100	1,100	-	0.00%
Capital Outlay:							
4-514-42900-8105-002	Motor Vehicle Replacement- Sewer	-	-	-	37,800	37,800	0.00%
4-514-42900-8201-002	CIP-Rehabilitate Pump Station I-Sewer	-	-	-	-	-	0.00%
4-514-42900-8211-002	CIP-Well Addition	-	-	-	-	-	0.00%
4-514-42900-8212-002	SCADA Upgrade- Phase II	-	-	-	-	-	0.00%
4-514-42900-8213-002	Pump Station3 Replacement	-	-	-	-	-	0.00%
4-514-42900-8214-002	Septage Facility Decommissioning	-	-	-	-	-	0.00%
4-514-42900-8215-002	Pump Station3 Replacement	-	-	-	-	-	0.00%
Other Uses of Funds:							
4-514-42900-9998-002	Reserve for Contingencies	-	-	10,000	20,000	10,000	100.00%
4-514-42900-9999-002	Depreciation Expense- Sewer	58,466	58,466	-	-	-	0.00%
TOTAL TBMSD- SEWER:		495,906	512,134	445,461	611,464	166,003	37.27%
TOTAL TOMS BROOK MAURERTOWN SANITARY DISTRICT:		731,998	778,266	906,329	953,605	47,276	5.22%

APPENDIX

County of Shenandoah

BOARD OF SUPERVISORS

DISTRICT 1 – JOSH STEPHENS
DISTRICT 2 – STEVE BAKER
DISTRICT 3 – BRAD POLLACK
DISTRICT 4 – KARL ROULSTON
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EVAN L. VASS
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MANDY R. BELYEA
DEPUTY COUNTY ADMINISTRATOR

RESOLUTION ADOPTING TAX RATES FOR CALENDAR YEAR 2022

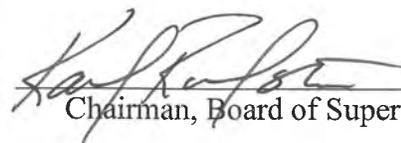
WHEREAS, pursuant to § 15.2-2503 of the Code of Virginia, as amended, the County must adopt property tax rates annually, and

NOW, THEREFORE, be it resolved by the Board of Supervisors of Shenandoah County, Virginia, that the property tax rates for calendar year 2022 shall be as follows, which rates reflect an increase of \$0.035 per \$100 of assessed valuation to the tax on real property and manufactured homes and a decrease of \$0.10 per \$100 of assessed valuation to the tax on non-farm personal property:

Real Property, including manufactured homes	\$0.58
Personal Property, non-farm	\$3.80
Personal Property, business.....	\$3.15
Machinery and Tools.....	\$3.15
Merchants Capital	\$0.60

all per \$100 of assessed valuation.

Adopted: April 21, 2022


Chairman, Board of Supervisors

ATTEST: 
Clerk of the Board

CERTIFICATE

The undersigned Chairman and Clerk of the Board of Supervisors of Shenandoah County, Virginia hereby certify that the foregoing constitutes a true and correct copy of a Resolution Adopting Tax Rates for Calendar Year 2022, adopted at a regular meeting duly held and called on April 21, 2022, 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			
Brad Pollack		X		
Josh Stephens	X			
Dennis Morris	X			
Tim Taylor	X			
Steve Baker		X		

Date: April 21, 2022

ATTEST:



Clerk of the Board



Chairman, Board of Supervisors

County of Shenandoah

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RESOLUTION APPROVING FISCAL YEAR 2022-2023 BUDGET AND APPROPRIATING FUNDS FOR SHENANDOAH COUNTY, VIRGINIA

WHEREAS, the Board of Supervisors of Shenandoah County has developed an annual fiscal plan (annual budget) which, except for the public school budget, is for informative and fiscal planning purposes only, and which annual budget is for the fiscal year beginning July 1, 2022 and ending June 30, 2023; and

WHEREAS, a public hearing was held on March 31, 2022 at 7:00 p.m. to receive comments from the public regarding said annual budget; and

WHEREAS, the School Board budget totals \$89,202,126 (the “School Board Budget”). The School Board Budget shall be funded by \$31,827,251 from the County’s general revenues, \$44,979,835 by such State, Federal, and miscellaneous revenues as shall be received from time to time for operation of the Public Schools, \$2,190,805 for School Food Service paid by State, Federal and miscellaneous revenues, and \$10,204,235 for Special Budgets, which is also funded by State, Federal and miscellaneous revenues. The categories listed in this paragraph reflect this Board’s expectations, but the appropriations herein for the School Board are uncategorized under Va. Code, § 22.1-94.

WHEREAS, the budget amount of \$5,041,905 for the operation of the Shenandoah County Department of Social Services shall be funded by \$1,522,399 from the County’s general revenues, Health and Welfare line item, and the remaining amount to be funded by such State, Federal, and miscellaneous revenues as shall be received from time to time for operation of the Department of Social Services.

WHEREAS, the budget amount of \$5,000,000 for the operation of the Shenandoah County Comprehensive (Children’s) Services Act of which said amount shall be funded by \$1,500,000 from the County’s general revenues, Health and Welfare line item, and the remaining amount to be funded by such State, Federal, and miscellaneous revenues as shall be received from time to time for the operation of the Comprehensive (Children’s) Services Act.

WHEREAS, unexpended funds, if any, left in any State or Federal Grant Program at the end of the fiscal year ending June 30, 2022 shall be added to and shall be deemed appropriated *ipso facto* for the same program for the fiscal year ending June 30, 2023, if otherwise so permitted by the granting authority.

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

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

NOW, THEREFORE, BE IT RESOLVED by the Board of Supervisors of Shenandoah County, that the proposed County General Fund budget (the "Budget," the official copy of which is on file in the office of the Clerk) in the amount of \$91,549,786 be and is hereby adopted pursuant to the allocations by major categories:

General Government Administration	\$3,945,612
Judicial Administration	2,848,236
Public Safety	23,446,592
Public Works	1,585,868
Health and Welfare	4,109,861
Education ¹	31,872,849
Recreation & Cultural	1,465,589
Community Development	2,219,737
Non-Departmental and Transfers	4,288,141
Capital Outlay	8,741,059
Debt Service	7,026,242
TOTAL GENERAL FUND BUDGET	<u>\$91,549,786</u>

BE IT FURTHER RESOLVED that total appropriations of \$155,944,167 be made for the expenditures identified in the Budget, which includes expenditures of \$64,394,381 not funded with the County's general revenues.

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

¹ Includes \$45,598 in funding to Laurel Ridge Community College.

CERTIFICATE

The undersigned Chairman and Clerk of the Board of Supervisors of Shenandoah County, Virginia hereby certify that the foregoing constitutes a true and correct copy of the Resolution Approving Fiscal Year 2022-2023 Budget and Appropriating Funds for Shenandoah County, Virginia after due publication at a regular meeting duly held and called on April 21, 2022 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			
Brad Pollack		X		
Josh Stephens	X			
Dennis Morris	X			
Tim Taylor	X			
Steve Baker		X		

Date: April 21, 2022

ATTEST:



Clerk of the Board



Chairman, Board of Supervisors

County of Shenandoah

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MANDY R. BELYEA
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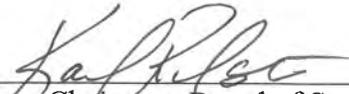
RESOLUTION APPROVING AD VALOREM TAXES FOR THE TAX YEAR 2022 FOR THE STONEY CREEK SANITARY DISTRICT

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

NOW, THEREFORE, BE IT RESOLVED, that the ad valorem tax to be levied on taxable property within Stoney Creek Sanitary District for calendar year 2022 shall be as follows:

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

Adopted: April 12, 2022


Chairman, Board of Supervisors

ATTEST: 
Clerk of the Board

CERTIFICATE

The undersigned Chairman and Clerk of the Board of Supervisors of Shenandoah County, Virginia hereby certify that the foregoing constitutes a true and correct copy of a Resolution Approving Ad Valorem Taxes for the Tax Year 2022 for the Stoney Creek Sanitary District, adopted at a regular meeting duly held and called on April 12, 2022, for which proper notice was given. A record of the roll-call vote by the Board is as follows:

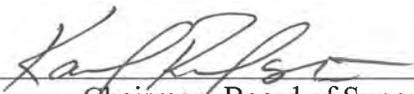
Name	Aye	Nay	Abstain	Absent
Karl Roulston	X			
Brad Pollack	X			
Josh Stephens	X			
Dennis Morris	X			
Tim Taylor	X			
Steve Baker	X			

Date: April 12, 2022

ATTEST:



Clerk of the Board



Chairman, Board of Supervisors

County of Shenandoah

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DEPUTY COUNTY ADMINISTRATOR

RESOLUTION APPROVING AD VALOREM TAXES FOR THE TAX YEAR 2022 FOR THE TOMS BROOK-MAURERTOWN SANITARY DISTRICT

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

NOW, THEREFORE, BE IT RESOLVED, that the ad valorem tax to be levied on taxable property within Toms Brook-Maurertown Sanitary District for calendar year 2022 shall be as follows:

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

Adopted: April 12, 2022



Chairman, Board of Supervisors

ATTEST: 

Clerk of the Board

CERTIFICATE

The undersigned Chairman and Clerk of the Board of Supervisors of Shenandoah County, Virginia hereby certify that the foregoing constitutes a true and correct copy of a Resolution Approving Ad Valorem Taxes for the Tax Year 2022 for the Toms Brook-Maurertown Sanitary District, adopted at a regular meeting duly held and called on April 12, 2022, for which proper notice was given. A record of the roll-call vote by the Board is as follows:

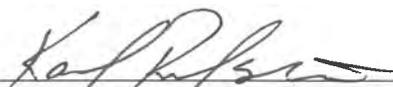
Name	Aye	Nay	Abstain	Absent
Karl Roulston	X			
Brad Pollack	X			
Josh Stephens	X			
Dennis Morris	X			
Tim Taylor	X			
Steve Baker	X			

Date: April 12, 2022

ATTEST:



Clerk of the Board



Chairman, Board of Supervisors

County of Shenandoah

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DEPUTY COUNTY ADMINISTRATOR

RESOLUTION APPROVING FISCAL YEAR 2023 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, 2022 and ending June 30, 2023, with said annual budget to serve for informative and fiscal planning purposes only; and

WHEREAS, a public hearing was held, pursuant to Title 15.2, Chapter 25 of the Code of Virginia, as amended, on March 31, 2022 to take public comments regarding said annual budget.

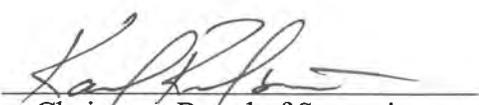
NOW, THEREFORE, BE IT RESOLVED, that the fiscal year 2023 annual fiscal plan (annual budget) of the Stoney Creek Sanitary District in the amount of \$2,093,806 is hereby adopted and appropriated, subject to such restrictions as the Board may hereinafter enact.

* * * * *

Adopted: April 12, 2022

ATTEST:


Clerk of the Board


Chairman, Board of Supervisors

CERTIFICATE

The undersigned Chairman and Clerk of the Board of Supervisors of Shenandoah County, Virginia hereby certify that the foregoing constitutes a true and correct copy of a Resolution Approving Fiscal Year 2023 Budget and Appropriating Funds for the Stoney Creek Sanitary District, adopted at a regular meeting duly held and called on April 12, 2022, 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			
Brad Pollack	X			
Josh Stephens	X			
Dennis Morris	X			
Tim Taylor	X			
Steve Baker	X			

Date: April 12, 2022

ATTEST:

Clerk of the Board

Chairman, Board of Supervisors

County of Shenandoah

BOARD OF SUPERVISORS

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DEPUTY COUNTY ADMINISTRATOR

RESOLUTION APPROVING FISCAL YEAR 2023 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, 2022 and ending June 30, 2023, with said annual budget to serve for informative and fiscal planning purposes only; and

WHEREAS, a public hearing was held, pursuant to Title 15.2, Chapter 25 of the Code of Virginia, as amended, on March 31, 2022 to take public comments regarding said annual budget;

NOW, THEREFORE, BE IT RESOLVED, that the fiscal year 2023 annual fiscal plan (annual budget) of the Toms Brook-Maurertown Sanitary District in the amount of \$953,605 is hereby adopted and appropriated, subject to such restrictions as the Board may hereinafter enact.

* * * * *

Adopted: April 12, 2022

ATTEST:


Clerk of the Board


Chairman, Board of Supervisors

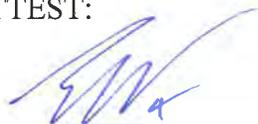
CERTIFICATE

The undersigned Chairman and Clerk of the Board of Supervisors of Shenandoah County, Virginia hereby certify that the foregoing constitutes a true and correct copy of a Resolution Approving Fiscal Year 2023 Budget and Appropriating Funds for the Toms Brook-Mauretown Sanitary District, adopted at a regular meeting duly held and called on April 12, 2022, 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			
Brad Pollack	X			
Josh Stephens	X			
Dennis Morris	X			
Tim Taylor	X			
Steve Baker	X			

Date: April 12, 2022

ATTEST:



Clerk of the Board



Chairman, Board of Supervisors

County of Shenandoah

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DEPUTY COUNTY ADMINISTRATOR

RESOLUTION APPROVING THE FISCAL YEAR 2023 BUDGET AND APPROPRIATING FUNDS FOR THE SHENANDOAH COUNTY NORTH FORK WASTEWATER TREATMENT PLANT

WHEREAS, the Board of Supervisors has developed an annual fiscal plan (annual budget), for the North Fork Wastewater Treatment Plant, for the fiscal year beginning July 1, 2022 and ending June 30, 2023, with said annual budget to serve for informative and fiscal planning purposes only; and

WHEREAS, a public hearing was held, pursuant to Title 15.2, Chapter 25 of the Code of Virginia, as amended, on March 31, 2022 to take public comments regarding said annual budget;

NOW, THEREFORE, BE IT RESOLVED, that the fiscal year 2023 annual fiscal plan (annual budget) for the Shenandoah County North Fork Wastewater Treatment Plant in the amount of \$247,900 is hereby adopted and appropriated, subject to such restrictions as the Board may hereinafter enact.

* * * * *

Adopted: April 21, 2022

ATTEST: [Signature]
Clerk of the Board

[Signature]
Chairman, Board of Supervisors

CERTIFICATE

The undersigned Chairman and Clerk of the Board of Supervisors of Shenandoah County, Virginia hereby certify that the foregoing constitutes a true and correct copy of a Resolution Approving Fiscal Year 2023 Budget and Appropriating Funds for the Shenandoah County North Fork Wastewater Treatment Plant, adopted at a regular meeting duly held and called on April 21, 2022, 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			
Brad Pollack		X		
Josh Stephens	X			
Dennis Morris	X			
Tim Taylor	X			
Steve Baker		X		

Date: April 21, 2022

ATTEST:



Clerk of the Board



Chairman, Board of Supervisors

County of Shenandoah

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RESOLUTION APPROVING FISCAL YEAR 2023 BUDGET AND APPROPRIATING FUNDS FOR THE SHENANDOAH COUNTY LANDFILL FUND

WHEREAS, the Board of Supervisors has developed an annual fiscal plan (annual budget), for the Shenandoah County Landfill Fund, for the fiscal year beginning July 1, 2022 and ending June 30, 2023, with said annual budget to serve for informative and fiscal planning purposes only; and

WHEREAS, a public hearing was held, pursuant to Title 15.2, Chapter 25 of the Code of Virginia, as amended, on March 31, 2022 to take public comments regarding said annual budget;

NOW, THEREFORE, BE IT RESOLVED, that the fiscal year 2023 annual fiscal plan (annual budget) for the Shenandoah County Landfill Fund in the amount of \$3,572,172 is hereby adopted and appropriated, subject to such restrictions as the Board may hereinafter enact.

* * * * *

Adopted: April 21, 2022


Chairman, Board of Supervisors

ATTEST: 
Clerk of the Board

CERTIFICATE

The undersigned Chairman and Clerk of the Board of Supervisors of Shenandoah County, Virginia hereby certify that the foregoing constitutes a true and correct copy of a Resolution Approving Fiscal Year 2023 Budget and Appropriating Funds for the Shenandoah County Landfill Fund, adopted at a regular meeting duly held and called on April 21, 2022, 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			
Brad Pollack		X		
Josh Stephens	X			
Dennis Morris	X			
Tim Taylor	X			
Steve Baker		X		

Date: April 21, 2022

ATTEST:



Clerk of the Board



Chairman, Board of Supervisors

County of Shenandoah

BOARD OF SUPERVISORS

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DEPUTY COUNTY ADMINISTRATOR

RESOLUTION APPROVING FISCAL YEAR 2023 BUDGET AND APPROPRIATING FUNDS FOR THE SHENANDOAH COUNTY PARKS AND RECREATION SPECIAL REVENUE FUND

WHEREAS, the Board of Supervisors has developed an annual fiscal plan (annual budget), for the Shenandoah County Parks and Recreation Special Revenue Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023, with said annual budget to serve for informative and fiscal planning purposes only; and

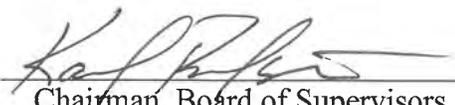
WHEREAS, a public hearing was held, pursuant to Title 15.2, Chapter 25 of the Code of Virginia, as amended, on March 31, 2022 to take public comments regarding said annual budget;

NOW, THEREFORE, BE IT RESOLVED, that the fiscal year 2023 annual fiscal plan (annual budget) for the Shenandoah County Parks and Recreation Special Revenue Fund in the amount of \$929,835 is hereby adopted and appropriated, subject to such restrictions as the Board may hereinafter enact.

* * * * *

Adopted: April 21, 2022

ATTEST: 
Clerk of the Board


Chairman, Board of Supervisors

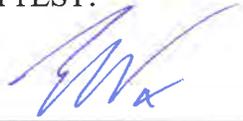
CERTIFICATE

The undersigned Chairman and Clerk of the Board of Supervisors of Shenandoah County, Virginia hereby certify that the foregoing constitutes a true and correct copy of a Resolution Approving Fiscal Year 2023 Budget and Appropriating Funds for the Shenandoah County Parks and Recreation Special Revenue Fund, adopted at a regular meeting duly held and called on April 21, 2022, for which proper notice was given. A record of the roll-call vote by the Board is as follows:

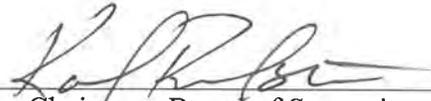
Name	Aye	Nay	Abstain	Absent
Karl Roulston	X			
Brad Pollack		X		
Josh Stephens	X			
Dennis Morris	X			
Tim Taylor	X			
Steve Baker		X		

Date: April 21, 2022

ATTEST:



Clerk of the Board



Chairman, Board of Supervisors