



Shenandoah County

Fiscal Year 2021-2022

Adopted Budget

Originally built in 1894, The Meems Bottom Covered Bridge is the longest and one of only four publicly accessible covered bridges remaining in Virginia. The bridge is named for the Meem family that owned the Strathmore estate west of the Shenandoah River. The 204- foot-single-span Burr arch truss bridge spans the North fork of the Shenandoah River. The bridge carried travelers for more than 80 years until it was burned by vandals on Halloween 1976. The bridge was later reconstructed after salvaging the original timbers.

Today, it is the only publicly maintained covered bridge in Virginia that vehicles can still drive through.

Photo Credit: Kary Haun, Economic Development and Tourism



Shenandoah County Fiscal Year 2022 Adopted Budget Executive Summary

The Fiscal Year 2022 annual budget was adopted on April 13, 2021 on a 4-2 vote with Supervisors Morris, Stephens, Roulston and Taylor voting in favor and Supervisors Pollack and Baker dissenting.

The Adopted Budget included the following actions and initiatives:

Revenue Summary

Real Property Tax:

The real property tax rate was increased by \$0.05 per \$100 of assessed value for the first time in four years from a levy of \$0.64 per \$100 of assessed value to \$0.69 per \$100 of assessed value. The tax increase is projected to provide \$2,162,900 in additional general fund revenue. The tax increase was intended to address increases in public safety spending, which had been incurred in previous fiscal years. These public safety expenditures include the 2018 issuance of indebtedness to fund the County's replacement of its public safety radio infrastructure as well as the completion of portions of the public safety building housing the Sheriff's Office and Emergency Communications Center. The County's annual debt service payment had been deferred utilizing interest only payments the two previous fiscal years. However, in FY 22 the County begins payment of both principal and interest requiring approximately \$1.0 million in annual debt service. In addition, in October 2020 the Board of Supervisors voted unanimously to hire 14 additional Firefighter/EMT positions starting January 1, 2021. The positions were intended to staff specific stations to address emergency response concerns. The recurring, annual expenses associated with these new positions are estimated at \$800,000 per year.

Water and Sewer Utility Rates:

The water and sewer rates charged by the County's two sanitary districts, Stoney Creek Sanitary District and Toms Brook-Maurertown Sanitary District were increased by 5% respectively. Both districts have experienced increased demand and both anticipate significant capital projects to address aging infrastructure as well as increased service demand.

Expenditure Summary

Capital Investments:

General Fund:

The FY 22 Adopted Budget included the debt financing of \$4,225,465 in Shenandoah County Public Schools (SCPS) capital projects identified by SCPS as “urgent” and/or “necessary” for FY 22. In addition, the County’s FY 22 general government capital is largely comprised of vehicle replacements for county fleet which is earmarked for debt financing totaling \$1,410,529 this includes portions of enterprise funds such as Solid Waste which is financially supported through the general fund. The Board elected to enter into financing terms with a lender where debt service payment(s) would be deferred until July 1, 2022 (Fiscal Year 2023). The Sanitary Districts fund their capital projects through their generated revenues and reserves.

The following tables represent the county, non-school, FY 22 CIP projects. Those in red font indicate CIP which is intended to be cash (pay as you go) funded through the general fund, unassigned fund balance. Those in black font are intended to be debt financed.

Shenandoah County Capital Improvement Program Proposed - Fiscal Year 2022				
Capital Project Description	Fund	Department	Fiscal Year	Total Project Cost
GENERAL FUND - FACILITIES AND MAINTENANCE PROJECTS				
<i>Fire Alarm System</i>	<i>General Fund</i>	<i>General Properties</i>	<i>FY22</i>	<i>52,356</i>
Fiscal Year 2022 General Fund Facilities and Maintenance Total				52,356
GENERAL FUND - VEHICLE AND EQUIPMENT PROJECTS				
<i>Electronic Polling Equipment with Software</i>	<i>General Fund</i>	<i>Electoral Board</i>	<i>FY22</i>	<i>81,198</i>
Replacement Dump Truck	General Fund	General Properties	FY22	59,887
E-350 Work Van	General Fund	General Properties	FY22	49,900
Replacement (LE) vehicles (equipped) (8)	General Fund	Sheriff (LE)	FY22	508,888
<i>In-car Camera Replacement (10)</i>	<i>General Fund</i>	<i>Sheriff (LE)</i>	<i>FY22</i>	<i>87,190</i>
Replacement Vehicle	General Fund	Sheriff (Courts)	FY22	57,110
Replacement Ambulance	General Fund	Fire & Rescue	FY22	320,000
Replacement Staff Vehicles (3)	General Fund	Fire & Rescue	FY22	147,000
Replacement Vehicle	General Fund	Building Inspections	FY22	30,000
<i>Replacement Server</i>	<i>General Fund</i>	<i>Geographic Information Systems</i>	<i>FY22</i>	<i>8,000</i>
<i>Replacement Data Server</i>	<i>General Fund</i>	<i>Library Administration</i>	<i>FY22</i>	<i>9,000</i>
Fiscal Year 2022 General Fund Vehicles and Equipment Total				1,358,173
TOTAL GENERAL FUND CAPITAL PROJECTS				1,410,529
<i>Fiscal Year 2022 General Fund Vehicles and Equipment - Proposed Financing Option</i>				<i>1,172,785</i>
<i>Fiscal Year 2022 General Fund Vehicles and Equipment - Proposed Cash Funding</i>				<i>237,744</i>

ENTERPRISE FUND - FACILITIES AND MAINTENANCE PROJECTS

UVCIPP Reline Pipeline Rehabilitation	Enterprise Fund	Stoney Creek Sanitary District	FY22	50,000
Recoat Manholes	Enterprise Fund	Stoney Creek Sanitary District	FY22	75,000
Construction of Additional Well	Enterprise Fund	Toms Brook-Maurertown Sanitary District	FY22	200,000

Fiscal Year 2022 Enterprise Fund Facilities and Maintenance Total 325,000

ENTERPRISE FUND - VEHICLE AND EQUIPMENT PROJECTS

Vehicle Replacements (2)	Enterprise Fund	Stoney Creek Sanitary District	FY22	100,000
Mack Truck	Enterprise Fund	Solid Waste	FY22	200,000
Collection Site Compactors	Enterprise Fund	Solid Waste	FY22	65,000

Fiscal Year 2022 Enterprise Fund Vehicle and Equipment Total 365,000

Human Capital:

The Fiscal Year 22 budget includes the addition of seven new full-time staff positions, as outlined below.

1. Information Technology Manager for the Shenandoah County Sheriff's Office
2. Accreditation Manager for the Shenandoah County Sheriff's Office
3. Vocational Instructor for Shenandoah County Fire and Rescue
4. Director of Human Resources
5. Business and Retention Coordinator for Tourism and Economic Development – Start date on or after January 1, 2022
6. Project Technician for Solid Waste
7. Tax Auditor for the office of the Commissioner of the Revenue – Start date on or after January 1, 2022

The FY 22 budget also includes a 2% cost of living adjustment for all full-time and part-time employees on the County's pay plan. The budget also includes the first phase of implementation of a classification and compensation study. The budget set aside \$300,000 in funding to begin implementing the results of the study which was initiated during the course of FY 21.

SCPS Funding (non-capital/operational):

Much of the Fiscal Year 22 budget deliberations focused on the local appropriation(s) made to SCPS. The Adopted Budget provided "level funding" for school operations at the same amount as the FY 21 of \$30,373,920. The school appropriation also includes \$415,076 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 22 budget includes an increased general fund transfer to support the Shenandoah County Department of Social Services from \$1,344,306 to \$1,422,097. A portion of the increase is associated with converting the Children's Services Act coordinator from a part time to a full time status.

TABLE OF CONTENTS

Table of Contents

General Fund Revenues Summary4
Chart – General Fund Budgeted Revenues By Category.....5
General Fund Budgeted Expenditures Summary By Function6
Chart – General Fund Budgeted Expenditures By Function7
General Fund Budgeted Expenditures Summary By Department8
General Fund Revenues 14
Board Of Supervisors 20
County Administration 23
Human Resources 26
County Attorney 29
Auditor 31
Commissioner Of Revenue 33
Reassessment..... 36
Board Of Equalization..... 38
Treasurer..... 40
Department Of Finance 43
Information Technology..... 46
Geographic Information Systems 49
Electoral Board 52
General Registrar..... 55
Circuit Court 58
General District Court..... 61
Magistrate’s Office 63
Juvenile & Domestic Relations Court..... 65
Clerk Of The Circuit Court (County Clerk) 67
Sheriff – Civil Process/Court Services 70

TABLE OF CONTENTS

Law Library.....	72
Records Restoration.....	74
Commonwealth’s Attorney.....	76
Victim Witness Program.....	79
Sheriff – Law Enforcement.....	82
Volunteer Fire Department.....	90
Forest Fire Protection.....	93
Fire And Rescue	95
Adult Corrections And Detention	100
Processing Center	102
Juvenile Probation.....	104
Building Inspections.....	106
Animal Control.....	110
Animal Shelter.....	114
Medical Examiner.....	118
Emergency Communications Center.....	120
General Properties.....	124
Local Health Department.....	128
Mental Health	130
Area Agency On Aging	132
Tax Relief For Elderly/Handicapped.....	134
Support To Outside Agencies.....	136
Department Of Social Services.....	138
Children’s Services Act.....	140
Administration Of Schools.....	143
Community College.....	145
Kidzrec.....	147
Cultural Services	154
Library Administration.....	156
Planning And Zoning.....	160

TABLE OF CONTENTS

Economic Development..... 164
Tourism..... 168
Litter Control..... 171
Soil And Water Conservation District..... 173
Virginia Cooperative Extension 175
Non-Departmental..... 178
Capital Outlay 182
County Debt Service..... 184
Schools Debt Service..... 186
Social Services Fund..... 188
Children’s Services Act (CSA)..... 191
School Fund..... 194
Parks And Recreation Fund 197
North Fork Wastewater Treatment Plant..... 205
Landfill Fund 210
Stoney Creek Sanitary District (SCSD) 217
Toms Brook-Maurertown Sanitary District (TBMSD)..... 227
Appendix..... 236

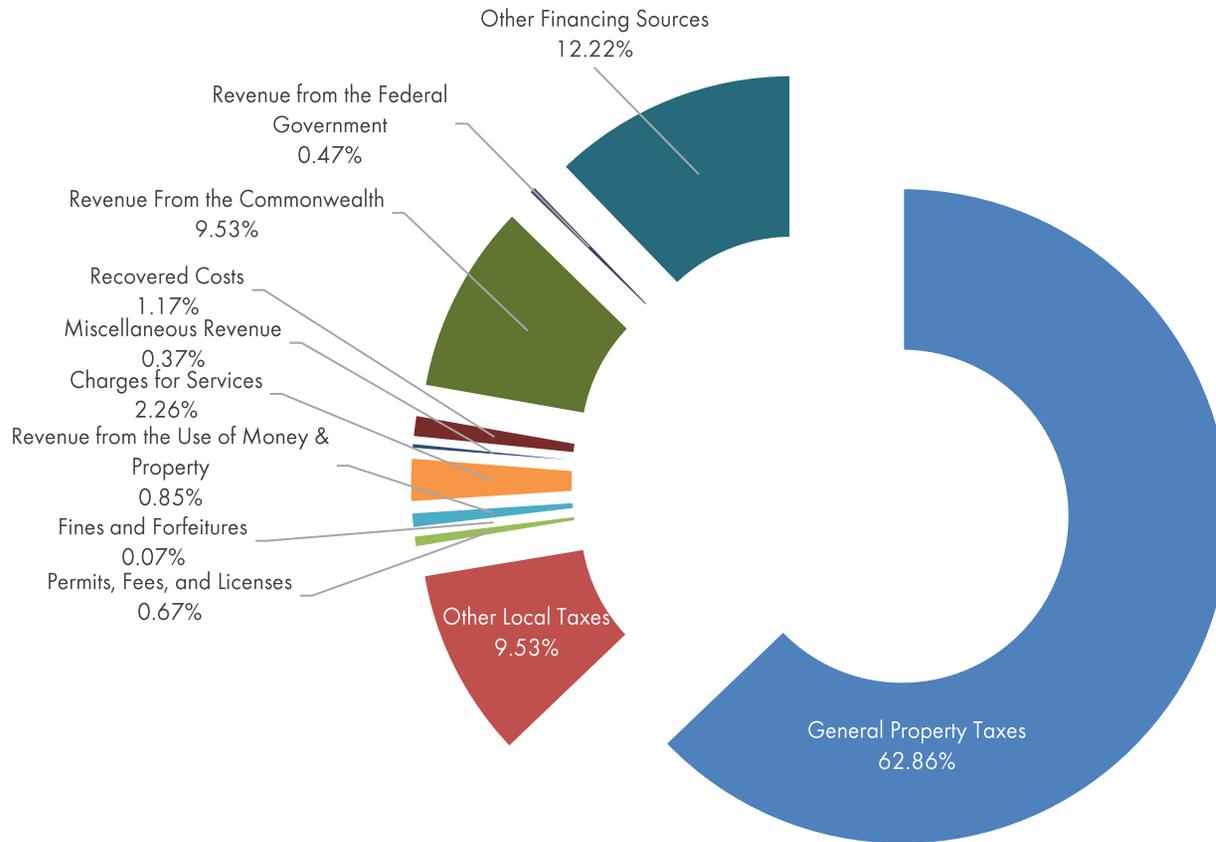
GENERAL FUND SUMMARIES

General Fund Revenues Summary

	FY 2018 Actual Revenues	FY 2019 Actual Revenues	FY 2020 Actual Revenues	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
GENERAL FUND REVENUES:							
General Property Taxes	45,214,743	47,563,948	48,206,372	47,601,600	50,796,000	3,194,400	6.71%
Other Local Taxes	6,989,443	7,067,029	7,658,607	7,120,000	7,700,000	580,000	8.15%
Permits, Fees, and Licenses	426,374	405,834	521,730	514,100	538,500	24,400	4.75%
Fines and Forfeitures	51,449	41,221	52,366	62,000	54,000	(8,000)	-12.90%
Revenue from the Use of Money & Property	624,643	759,257	667,709	668,000	688,000	20,000	2.99%
Charges for Services	2,262,510	2,019,262	2,122,848	1,799,200	1,828,200	29,000	1.61%
Miscellaneous Revenue	404,749	388,752	747,251	360,000	300,000	(60,000)	-16.67%
Recovered Costs	575,823	879,681	846,617	881,410	947,601	66,191	7.51%
Revenue From the Commonwealth	7,196,344	7,332,158	7,442,269	7,555,740	7,698,619	142,879	1.89%
Revenue from the Federal Government	500,958	508,607	540,016	563,153	380,455	(182,698)	-32.44%
Other Financing Sources	988,728	616,832	414,879	4,780,890	9,878,258	5,097,368	106.62%
TOTAL GENERAL FUND REVENUES:	65,235,763	67,582,580	69,220,666	71,906,093	80,809,633	8,903,540	12.38%

Chart – General Fund Budgeted Revenues by Category

FY 2022 General Fund Budgeted Revenues by Category

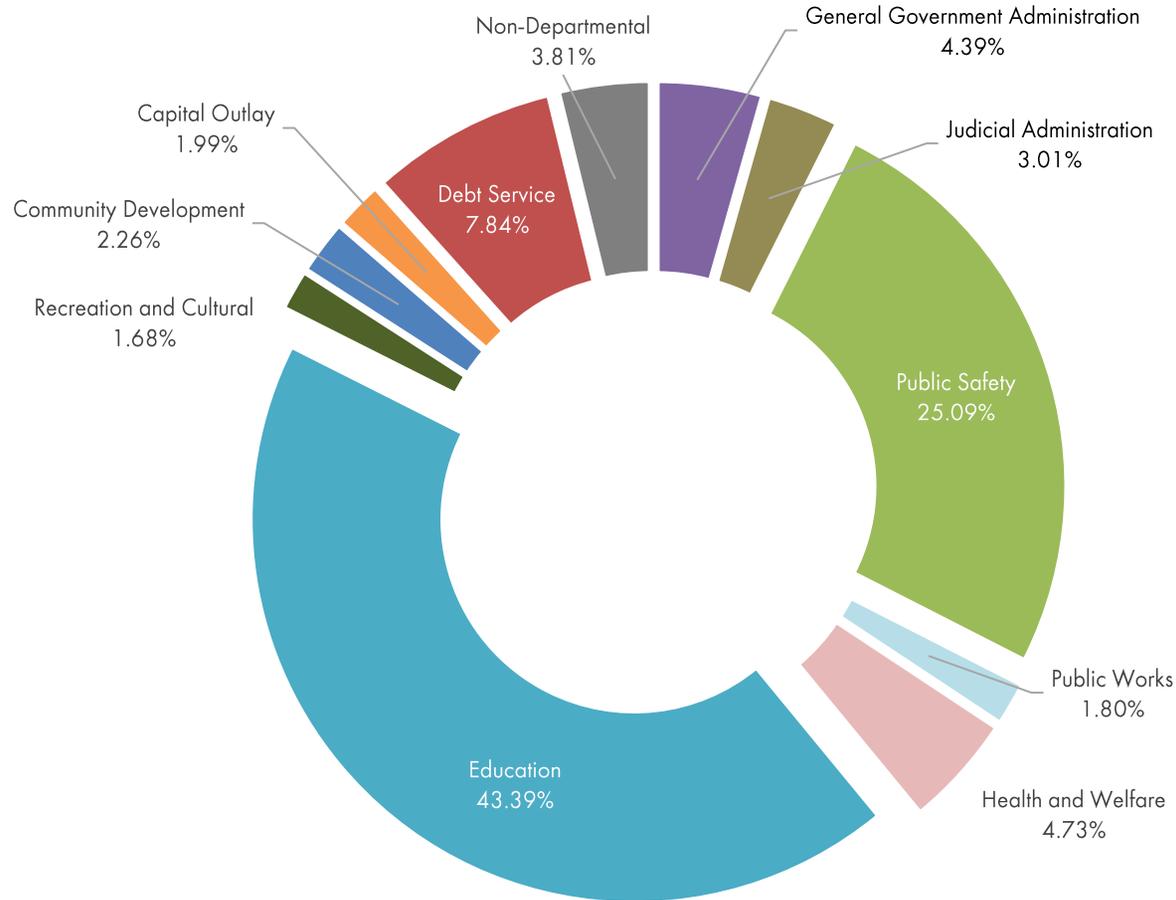


GENERAL FUND SUMMARIES**General Fund Budgeted Expenditures Summary by Function**

	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Department Requests	\$ Increase (Decrease)	% Increase (Decrease)
<u>GENERAL FUND EXPENDITURES:</u>							
General Government Administration	2,618,367	2,661,472	2,845,989	3,149,258	3,550,118	400,861	12.73%
Judicial Administration	2,132,675	2,297,440	2,133,643	2,282,942	2,435,288	152,346	6.67%
Public Safety	15,953,756	17,178,346	17,995,052	18,502,118	20,272,531	1,770,412	9.57%
Public Works	1,157,835	1,627,059	1,342,442	1,429,980	1,458,378	28,398	1.99%
Health and Welfare	3,414,538	3,588,759	3,284,406	3,579,067	3,825,723	246,656	6.89%
Education	26,630,150	30,412,369	29,637,854	30,731,507	35,062,550	4,331,043	14.09%
Recreation and Cultural	2,199,715	2,203,530	2,386,781	1,370,794	1,355,842	(14,952)	-1.09%
Community Development	1,461,028	1,480,775	1,474,147	1,559,764	1,825,460	265,696	17.03%
Capital Outlay	5,566	0	0	0	1,610,529	1,610,529	100.00%
Debt Service	6,145,300	6,531,667	6,944,585	6,410,701	6,335,833	(74,868)	-1.17%
Non-Departmental	1,473,184	1,574,160	1,737,870	2,889,962	3,077,381	187,419	6.49%
TOTAL GENERAL FUND EXPENDITURES:	63,192,113	69,555,577	69,782,770	71,906,093	80,809,633	8,903,540	12.38%

Chart – General Fund Budgeted Expenditures by Function

FY 2022 General Fund
Budgeted Expenditures by Function



GENERAL FUND SUMMARIES

General Fund Budgeted Expenditures Summary By Department

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022		
	Actual	Actual	Actual	Adopted	Adopted	\$ Increase	% Increase
	Expenditures	Expenditures	Expenditures	Budget	Budget	(Decrease)	(Decrease)
<u>GENERAL FUND EXPENDITURES:</u>							
<i>General Government Administration:</i>							
Board of Supervisors	226,087	228,987	237,433	227,219	266,580	39,361	17.32%
County Administration	415,794	423,561	509,152	474,560	473,599	(961)	-0.20%
Human Resources	0	0	0	0	166,616	166,616	100.00%
County Attorney	196,970	176,768	217,298	150,000	200,000	50,000	33.33%
Auditor	83,431	85,133	84,187	90,000	101,000	11,000	12.22%
Commissioner of Revenue	452,240	458,874	481,175	505,610	561,192	55,581	10.99%
Reassessment	0	0	0	340,000	202,560	(137,440)	-40.42%
Board of Equalization	275	249	0	0	18,448	18,448	0.00%
Treasurer	564,782	578,961	607,224	611,868	688,575	76,707	12.54%
Finance	224,796	233,443	316,454	355,857	374,874	19,017	5.34%
Information Technology	143,594	180,870	5,650	0	0	0	0.00%
Geographic Information Systems	111,351	103,606	105,918	111,721	113,375	1,654	1.48%
Board of Elections	77,281	66,097	123,390	134,775	185,399	50,624	37.56%
General Registrar	121,767	124,926	158,108	147,648	197,901	50,253	34.04%
Total General Gov't Administration	2,618,367	2,661,473	2,845,989	3,149,258	3,550,118	400,861	13%

GENERAL FUND SUMMARIES

	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Judicial Administration:							
Circuit Court	65,373	66,909	67,285	72,378	88,581	16,203	22.39%
General District Court	7,384	7,892	9,165	11,225	11,225	0	0.00%
Magistrates' Office	2,001	2,052	2,435	3,511	5,311	1,800	51.27%
Juvenile and Domestic Relations Court	10,274	10,419	11,744	15,350	15,350	0	0.00%
Clerk of the Circuit Court (County Clerk)	584,945	593,180	621,360	673,314	679,900	6,586	0.98%
Sheriff (Courts)	784,793	909,423	785,587	782,365	840,975	58,610	7.49%
Law Library	25,832	23,334	6,350	24,700	24,700	0	0.00%
Records Restoration	2,940	24,458	0	0	0	0	0.00%
Commonwealth's Attorney	547,915	559,685	544,048	594,401	664,148	69,747	11.73%
Victim Witness Coordinator	101,218	100,089	85,670	105,698	105,098	(600)	-0.57%
Total Judicial Administration	2,132,675	2,297,440	2,133,643	2,282,942	2,435,288	152,346	6.67%
Public Safety:							
Sheriff (Law Enforcement)	5,522,855	5,472,645	5,424,660	6,010,551	6,370,949	360,398	6.00%
Volunteer Fire and Rescue	855,103	1,042,054	993,478	1,097,355	1,082,300	(15,055)	-1.37%

GENERAL FUND SUMMARIES

	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Forest Fire Protection	9,495	11,095	11,095	11,096	11,096	0	0.00%
Fire and Rescue	4,403,940	4,804,019	5,153,882	5,051,488	6,187,478	1,135,990	22.49%
Corrections and Detention	2,306,301	2,967,579	3,217,629	2,873,025	3,052,083	179,058	6.23%
Processing Center	5,451	5,694	5,942	6,250	6,400	150	2.40%
Juvenile Probation	516,378	560,935	557,987	690,489	657,200	(33,289)	-4.82%
Building Inspections	411,068	456,009	473,461	503,709	594,299	90,590	17.98%
Animal Control	153,913	213,410	147,024	214,708	202,600	(12,108)	-5.64%
Animal Shelter	250,657	247,128	344,495	283,033	281,910	(1,123)	-0.40%
Medical Examiner	1,078	1,485	2,673	2,500	2,500	0	0.00%
Emergency Communications Center	1,517,517	1,396,294	1,662,727	1,757,914	1,823,716	65,802	3.74%
Total Public Safety	15,953,756	17,178,346	17,995,052	18,502,118	20,272,531	1,770,412	9.57%
<i>Public Works:</i>							
General Properties	1,157,835	1,627,059	1,342,442	1,429,980	1,458,378	28,398	1.99%
Total Public Works	1,157,835	1,627,059	1,342,442	1,429,980	1,458,378	28,398	1.99%

GENERAL FUND SUMMARIES

	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Health and Welfare:</i>							
Department of Social Services	994,889	1,091,508	1,211,880	1,344,306	1,422,097	77,791	5.79%
Comprehensive Services Act	1,480,874	1,371,889	1,042,337	1,196,000	1,350,000	154,000	12.88%
Local Health Department	322,998	325,047	352,599	352,599	361,126	8,527	2.42%
Mental Health/Concern Hotline	241,646	247,662	253,662	253,662	260,000	6,338	2.50%
Area Agency on Aging	68,000	78,000	78,000	78,000	78,000	0	0.00%
Tax Relief for the Elderly	249,131	415,153	286,428	295,000	295,000	0	0.00%
Support - Social Services	57,000	59,500	59,500	59,500	59,500	0	0.00%
Total Health and Welfare	6,772,075	3,588,759	3,284,406	3,579,067	3,825,723	246,656	6.89%
<i>Education:</i>							
Shenandoah County Public Schools	26,585,193	30,362,433	29,586,385	30,680,958	35,014,461	4,333,503	14.12%
Lord Fairfax Community College	44,957	49,936	51,469	50,549	48,089	(2,460)	-4.87%
Total Education	26,630,150	30,412,369	29,637,854	30,731,507	35,062,550	4,331,043	14.09%
<i>Recreation and Cultural:</i>							
Parks and Recreation	976,349	905,513	1,159,359	0	0	0	0.00%

GENERAL FUND SUMMARIES

	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
KidzRec	484,512	508,722	419,013	471,639	446,767	(24,872)	94.73%
Cultural Services	14,000	19,850	16,250	59,000	56,000	(3,000)	94.92%
Library Administration	724,854	769,445	792,159	840,154	853,075	12,921	101.54%
Total Recreation and Cultural	2,199,715	2,203,530	2,386,781	1,370,794	1,355,842	(14,952)	-1.09%
<i>Community Development:</i>							
Community Development	347,588	281,890	322,720	297,558	421,582	124,024	41.68%
Economic Development	277,372	694,514	617,707	674,596	810,340	135,744	20.12%
Tourism	355,410	0	0	0	0	0	0.00%
Litter Control	18,000	18,704	16,491	18,000	18,000	0	0.00%
Soil and Water Conservation District	337,194	359,416	379,130	404,461	408,077	3,616	0.89%
Virginia Cooperative Extension Service	125,464	126,251	138,100	165,148	167,461	2,313	1.40%
Total Community Development	1,461,028	1,480,775	1,474,147	1,559,764	1,825,460	265,697	17.03%
<i>Capital Outlay:</i>							
Capital Outlay - County General Fund	5,566	0	0	0	1,610,529	1,610,529	100.00%
Total Capital Outlay	5,566	0	0	0	1,610,529	1,610,529	100.00%

GENERAL FUND SUMMARIES

	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Debt Service:</i>							
Debt Service - County	2,361,896	2,668,371	3,023,631	3,015,265	3,160,434	145,169	4.81%
Debt Service - Schools	3,783,404	3,863,296	3,920,954	3,395,436	3,175,399	(220,037)	-6.48%
Total Debt Service	6,145,300	6,531,667	6,944,585	6,410,701	6,335,833	(74,868)	-1.17%
<i>Non-Departmental:</i>							
Judgments and Settlements	405	720	(225)	650	500	(150)	-23.08%
Revenue Refunds	9,031	5,742	8,295	8,000	7,000	(1,000)	-12.50%
Transfers, Reserves, and Other	1,463,748	1,567,698	1,729,800	2,881,312	3,069,881	188,569	6.54%
Total Non-Departmental	1,473,184	1,574,160	1,737,870	2,889,962	3,077,381	187,419	6.49%
TOTAL GENERAL FUND EXPENDITURES:	66,549,650	69,555,578	69,782,770	71,906,093	80,809,633	8,903,541	12.38%

GENERAL FUND REVENUES

GENERAL FUND REVENUES

Account Name	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
GENERAL FUND REVENUES:							
<i>Local Revenues:</i>							
General Property Taxes							
Real Property Taxes	27,305,460	28,463,066	28,387,164	28,650,000	31,068,000	2,418,000	8.44%
Roll Back Taxes	45,315	55,877	33,899	0	50,000	50,000	100.00%
Public Service Corporation Taxes	1,691,827	1,922,007	1,844,442	1,900,000	1,900,000	0	0.00%
Personal Property Taxes	12,032,679	13,157,816	13,731,217	12,900,000	13,512,000	612,000	4.74%
Mobile Home Taxes	26,118	33,512	30,299	31,600	31,000	(600)	-1.90%
Machinery & Tools Taxes	3,055,357	2,851,756	3,191,118	3,050,000	3,200,000	150,000	4.92%
Merchants Capital	330,888	320,828	281,655	335,000	300,000	(35,000)	-10.45%
Penalties	378,046	415,896	347,590	385,000	385,000	0	0.00%
Interest	349,053	343,190	358,988	350,000	350,000	0	0.00%
Total General Property Taxes	45,214,743	47,563,948	48,206,372	47,601,600	50,796,000	3,194,400	6.63%
Other Local Taxes							
Local Sales and Use Taxes	3,651,977	3,756,891	4,364,517	3,400,000	4,300,000	900,000	26.47%
Tax on Cigarettes	0	0	0	250,000	0	(250,000)	0.00%
Consumers' Utility Taxes	1,867,094	1,797,031	1,756,968	1,900,000	1,800,000	(100,000)	-5.26%
Utility License Taxes	51,546	26,439	24,710	35,000	25,000	(10,000)	-28.57%
Motor Vehicle Licenses	891,545	916,167	916,402	920,000	920,000	0	0.00%
Taxes on Recordation and Wills	366,337	404,259	463,305	405,000	475,000	70,000	17.28%
Transient Occupancy Tax	160,944	166,242	132,705	210,000	180,000	(30,000)	-14.29%
Total Other Local Taxes	6,989,443	7,067,029	7,658,607	7,120,000	7,700,000	580,000	8.15%

GENERAL FUND REVENUES

Account Name	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>Permits, Fees, and Licenses:</u>							
Animal Licenses	22,877	20,763	21,183	22,000	21,700	(300)	-1.36%
ABC License Fees	4,280	2,403	2,508	5,000	2,500	(2,500)	-50.00%
Building Permits and Fees	356,343	340,238	391,263	425,000	425,000	0	0.00%
Planning and Zoning Permits and Fees	36,859	19,830	17,095	37,000	32,300	(4,700)	-12.70%
Erosion & Sedimentation Permits and Fees	3,540	22,600	3,870	22,600	4,500	(18,100)	-80.09%
Other Permits and Fees	2,475	0	85,812	2,500	52,500	50,000	2000.00%
Total Permits, Fees, and Licenses	426,374	405,834	521,730	514,100	538,500	24,400	4.75%
<u>Fines and Forfeitures:</u>							
Court Fines and Forfeitures	35,788	23,358	35,553	44,000	36,000	(8,000)	-18.18%
Animal Control LOC2	4	250	0	0	0	0	0.00%
Court Wills and Administration	15,657	17,613	16,813	18,000	18,000	0	0.00%
Total Fines and Forfeitures	51,449	41,221	52,366	62,000	54,000	(8,000)	-12.90%
<u>Revenue from the Use of Money & Property:</u>							
Interest on Bank Deposits	154,332	322,878	229,998	250,000	200,000	(50,000)	-20.00%
Convenience Fees on Credit Cards	64,057	59,226	67,619	40,000	110,000	70,000	175.00%
Rental of Properties	406,253	377,153	370,092	378,000	378,000	0	0.00%
Total Revenue from the Use of Money & Property	624,643	759,257	667,709	668,000	688,000	20,000	2.99%
<u>Charges for Services:</u>							
Excess Fees of Clerk	671	0	0	0	0	0	0.00%
Charges for Courthouse Security	91,554	76,116	58,615	85,000	75,000	(10,000)	-11.76%
Law Library Fees	8,117	9,126	7,287	24,700	24,700	0	0.00%

GENERAL FUND REVENUES

Account Name	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Jail Admission Fees	4,760	5,424	0	5,000	5,000	0	0.00%
Charges for Courthouse Construction	32,106	28,327	21,975	30,000	27,000	(3,000)	-10.00%
Charges for Commonwealth's Attorney	4,725	4,877	4,714	5,000	5,000	0	0.00%
Charges for Animal Protection	9,370	9,425	7,330	9,500	9,500	0	0.00%
Charges for Parks and Recreation	562,856	474,965	542,089	0	0	0	0.00%
Charges for KidzRec	497,665	555,228	367,967	525,000	500,000	(25,000)	-4.76%
Charges for Spay and Neuter	3,640	3,910	3,180	5,000	5,000	0	0.00%
Charges for Ambulance Recoveries	937,308	745,755	1,012,468	1,000,000	1,050,000	50,000	5.00%
Charges for Courthouse Maintenance	20,326	18,293	14,394	20,000	17,000	(3,000)	-15.00%
Charges for Services - Other	89,411	87,817	82,829	90,000	110,000	20,000	22.22%
Total Charges for Services	2,262,510	2,019,262	2,122,848	1,799,200	1,828,200	29,000	1.61%
<u>Miscellaneous Revenue:</u>							
Miscellaneous Receipts	404,749	388,752	747,251	360,000	300,000	(60,000)	-16.67%
Total Miscellaneous Revenue	404,749	388,752	747,251	360,000	300,000	(60,000)	-16.67%
<u>Recovered Costs:</u>							
Lord Fairfax Soil and Water Conservation District	321,194	342,361	362,079	387,461	391,000	3,539	0.91%
Dept. of Social Services - Depreciation and Interest	94,326	104,208	82,979	95,000	94,000	(1,000)	-1.05%
Tracey Webb Grant	0	0	35,000	44,879	35,916	(8,963)	-19.97%
Town of Edinburg Law Enforcement	77,341	100,959	103,483	106,070	108,722	2,652	2.50%
Town of Toms Brook Law Enforcement	0	22,372	27,000	27,000	27,000	0	0.00%
CAD/RMS Software Reimbursement - Towns	0	0	69,892	0	72,000	72,000	100.00%
Registrar-Election Costs to Towns	0	0	7,581	0	8,000	8,000	0.00%
Warren County Law Clerk Services	0	0	0	0	30,963	30,963	100.00%

GENERAL FUND REVENUES

Account Name	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Economic Development Recoveries	0	0	35,650	21,000	30,000	9,000	42.86%
Other Recovered Costs	82,962	309,779	122,954	200,000	150,000	(50,000)	-25.00%
Total Recovered Costs	575,823	879,679	846,617	881,410	947,601	66,191	7.51%
Total Revenue From Local Sources	56,549,733	59,124,982	60,823,502	59,006,310	62,852,301	3,845,991	7%
<i>Intergovernmental Revenues:</i>							
<u>Revenue from the Commonwealth:</u>							
<u>Non-Categorical Aid:</u>							
Rolling Stock	11,692	33,134	33,275	40,000	40,000	0	0.00%
Motor Vehicle Carriers' Tax	0	1,866	0	0	3,000	3,000	0.00%
Mobile Home Titling Tax	10,509	15,244	10,222	16,000	12,000	(4,000)	-25.00%
Motor Vehicle Rental Tax	4,763	5,393	6,249	5,500	5,500	0	0.00%
State Recordation Tax	227,087	253,385	211,700	250,000	250,000	0	0.00%
Personal Property Tax Relief Funds	3,647,829	3,647,829	3,647,829	3,647,829	3,647,829	0	0.00%
Payment in Lieu of Tax - State Forest	0	12,112	0	12,000	12,000	0	0.00%
Total Commonwealth - Non-Categorical Aid	3,901,880	3,968,964	3,909,275	3,971,329	3,970,329	(1,000)	-0.03%
<u>Categorical Aid - Shared Expenses:</u>							
Commonwealth's Attorney	375,892	375,749	388,187	423,945	426,500	2,555	0.60%
Sheriff	1,794,237	1,811,239	1,873,667	1,907,068	1,906,200	(868)	-0.05%
Commissioner of Revenue	128,995	129,355	135,786	163,810	143,600	(20,210)	-12.34%
Treasurer	127,901	128,061	131,429	169,096	139,600	(29,496)	-17.44%
Registrar/Electoral Board	42,321	42,436	74,198	47,850	75,000	27,150	56.74%
Clerk of the Circuit Court	314,835	313,469	347,193	363,564	393,400	29,836	8.21%
Total Commonwealth - Categorical Aid	2,784,181	2,800,310	2,950,460	3,075,333	3,084,300	8,967	0.29%

GENERAL FUND REVENUES

Account Name	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Other Categorical Aid:							
Litter Control Grant	17,800	19,615	15,823	18,000	18,000	0	0.00%
VJCCCA Grant	26,824	31,204	31,204	31,204	31,201	(3)	-0.01%
Victim-Witness Grant	11,088	26,425	18,172	26,425	26,425	0	0.00%
Wireless E-911 Grant	111,441	140,911	147,338	109,000	130,000	21,000	19.27%
Four for Life Grant	0	96,436	0	47,449	46,895	(554)	-1.17%
Fire Programs Fund	83,776	86,737	91,269	93,000	91,269	(1,731)	-1.86%
RSAF Grant	0	0	96,901	0	160,000	160,000	0.00%
Commission for the Arts	4,500	4,500	4,500	4,500	4,500	0	0.00%
Extradition of Prisoners	5,576	4,482	5,828	4,500	4,500	0	0.00%
CDBG - Pass Through Grant	0	0	0	0	0	0	0.00%
Other Categorical Aid	249,279	152,574	171,499	175,000	131,200	(43,800)	-25.03%
Total Commonwealth - Other Categorical Aid	510,284	562,883	582,535	509,078	643,990	134,912	26.50%
Total Revenue From the Commonwealth	7,196,344	7,332,158	7,442,269	7,555,740	7,698,619	142,879	1.89%
Federal Revenues:							
Non-Categorical Aid:							
CARES Act	0	0	95,708	0	0	0	0.00%
Payments in Lieu of Taxes	202,133	206,614	215,806	210,000	220,000	10,000	4.76%
Total Federal - Non-Categorical Aid	202,133	206,614	311,514	210,000	220,000	10,000	4.76%
Categorical Aid:							
DMV Ground Transportation Safety Grant	19,985	20,863	19,406	26,787	28,724	1,937	7.23%
U.S. Forest Service Patrol	5,189	6,822	6,274	5,684	5,684	0	0.00%
Bullet Proof Vest Grant	3,735	8,402	3,447	17,738	17,738	0	0.00%

GENERAL FUND REVENUES

Account Name	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Emergency Management Performance Grants	25,000	31,107	75,361	23,509	23,509	0	0.00%
Project Lifesaver	1,490	670	1,247	3,500	3,527	27	0.77%
Triad Grant	2,520	2,875	800	3,000	2,000	(1,000)	-33.33%
Federal Asset Sharing Program	157,749	154,580	35,001	193,662	0	(193,662)	-100.00%
Other Categorical Aid	83,157	76,674	86,966	79,273	79,273	0	0.00%
Total Federal - Categorical Aid	298,825	301,993	228,502	353,153	160,455	(192,698)	-54.57%
Total Revenue from the Federal Government	500,958	508,607	540,016	563,153	380,455	(182,698)	-32%
Total Intergovernmental Revenue	7,697,302	7,840,764	7,982,285	8,118,893	8,079,074	(39,819)	0%
Other Financing Sources:							
Non-Revenue Receipts:							
Debt Service Interest Subsidy	259,005	518,010	414,879	521,782	522,892	1,110	0.21%
Bond Proceeds	729,723	0	0	1,000,000	0	(1,000,000)	-100.00%
Capital Lease Financing Proceeds	0	98,823	0	0	0	0	0.00%
Proceeds from Indebtedness	0	0	0	0	5,598,250	5,598,250	0.00%
Restricted Fund Balance	0	0	0	0	0	0	0.00%
Unassigned Fund Balance	0	0	0	3,259,108	3,757,116	498,008	15.28%
Total Non-Revenue Receipts	988,728	616,832	414,879	4,780,890	9,878,258	5,097,368	106.62%
Total Other Financing Sources	988,728	616,832	414,879	4,780,890	9,878,258	5,097,368	107%
TOTAL GENERAL FUND REVENUES:	65,235,763	67,582,580	69,220,666	71,906,093	80,809,633	8,903,540	12.38%

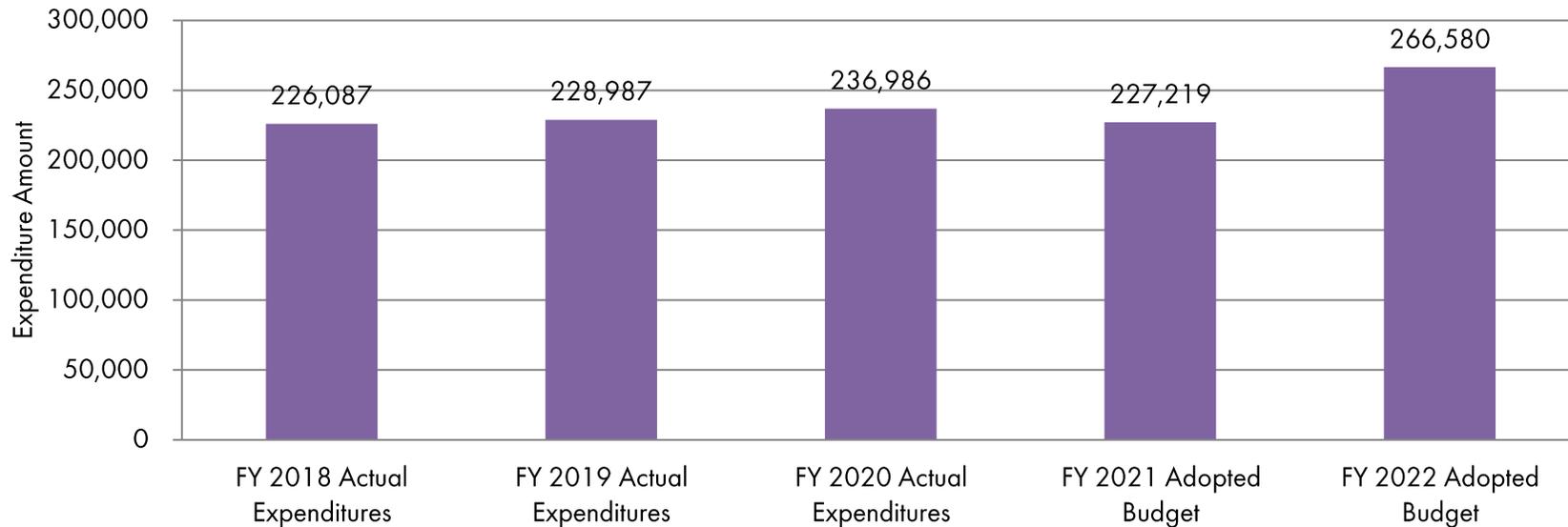
BOARD OF SUPERVISORS

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

Mr. Josh Stephens, *District 1*
 Mr. Bradley Pollack, *District 3*
 Mr. Dennis Morris, Vice Chairman, *District 5*

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

Board of Supervisors



Board of Supervisors Expenditures

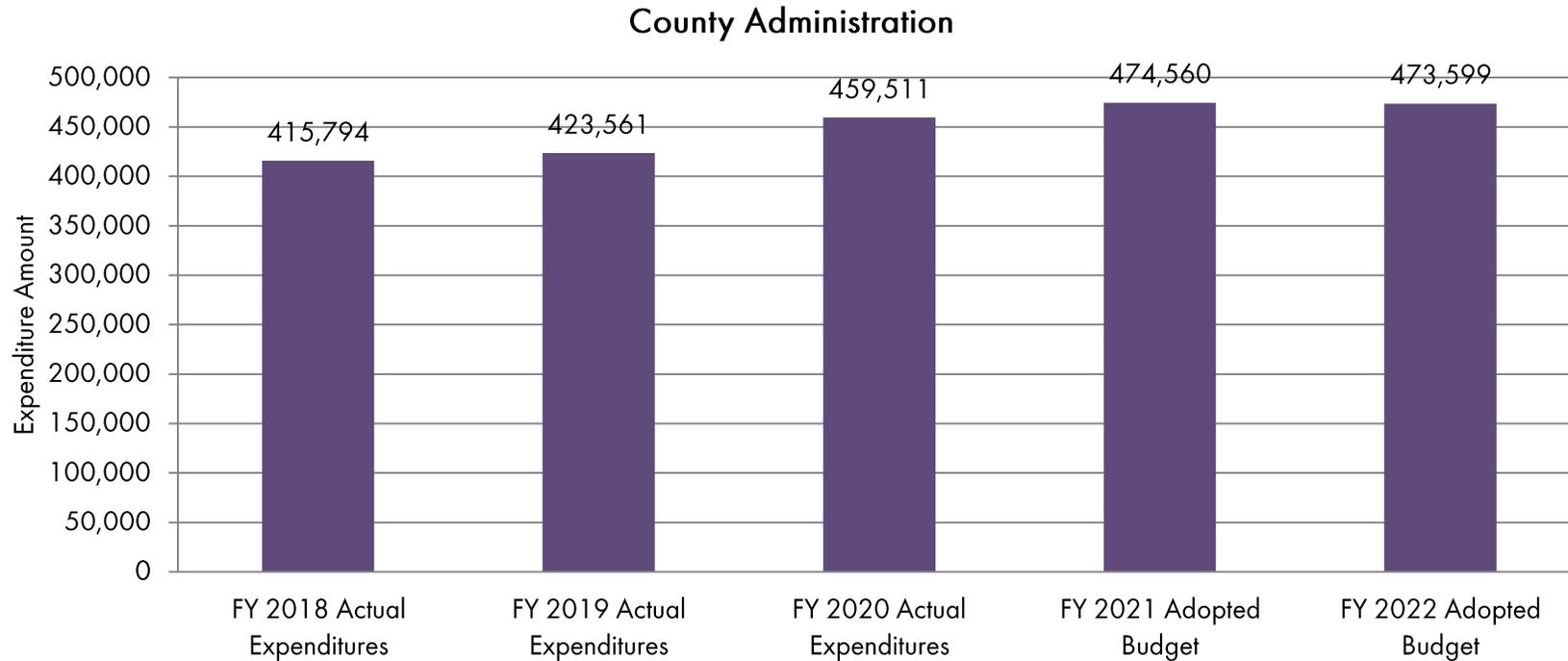
Account Number	Account Name	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
BOARD OF SUPERVISORS (11010):								
Salaries & Wages:								
4-100-11010-1100	Salaries & Wages – Regular	63,900	63,900	63,900	63,900	63,900	0	0%
Employee Benefits:								
4-100-11010-2100	FICA/Medicare - Employer	4,513	4,532	4,701	4,888	4,800	(88)	-2%
4-100-11010-2310	Hospitalization Insurance	32,595	30,444	22,022	30,531	30,180	(351)	-1%
4-100-11010-2320	Patient-Centered Outcome Research	0	1,561	0	1,000	0	(1,000)	-100%
4-100-11010-2710	Line of Duty Act	58,092	58,470	69,061	60,000	70,000	10,000	17%
Contractual Services:								
4-100-11010-3110	Professional Services-New Hire Screenings	2,840	0	1,697	2,500	2,000	(500)	-20%
4-100-11010-3150	Professional Services	115	2,000	9,500	2,000	5,000	3,000	150%
4-100-11010-3190	Codifying Ordinances	0	0	756	1,000	1,000	0	0%
4-100-11010-3310	Repairs and Maintenance	5,110	1,951	5,255	3,000	5,000	2,000	67%
4-100-11010-3500	Printing and Binding	938	0	0	0	0	0	0%
4-100-11010-3600	Advertising	11,417	10,894	9,805	10,000	10,000	0	0%
Other Charges:								
4-100-11010-5230	Telecommunications	402	446	263	600	500	(100)	-17%
4-100-11010-5307	Public Officials Liability Insurance	10,367	10,433	9,957	11,000	11,000	0	0%
4-100-11010-5308	General Liability Insurance	17,758	17,924	18,276	19,000	19,000	0	0%
4-100-11010-5510	Mileage	3,361	2,148	2,881	3,000	3,000	0	0%
4-100-11010-5530	Food & Lodging	242	1,998	1,784	2,000	2,000	0	0%

BOARD OF SUPERVISORS, CONTINUED

Account Number	Account Name	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-11010-5540	Convention, Training, & Education	445	1,817	1,356	1,500	1,500	0	0%
4-100-11010-5810	Dues & Association Membership	9,854	10,259	11,066	10,500	11,000	500	5%
4-100-11010-5850	Miscellaneous Expenses	0	0	0	0	24,000	24,000	100%
Materials and Supplies:		208	10	233	300	200	(100)	-33%
4-100-11010-6001	Office Supplies	0	0	580	500	500	0	0%
4-100-11010-6004	New Hire Screenings	0	4,550	0	0	0	0	0%
4-100-11010-6013	Operating Supplies	609	75	0	0	0	0	0%
4-100-11010-6014	Operating Supplies	1,285	5,573	1,709	0	2,000	2,000	0%
Capital Outlay:								
4-100-11010-8207	EDP Equipment	2,035	0	2,185	0	0	0	0%
TOTAL BOARD OF SUPERVISORS:		226,087	228,987	236,986	227,219	266,580	39,361	17%

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 Expenditures

Account Number	Account Name	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
COUNTY ADMINISTRATION (12100):								
<i>Salaries & Wages:</i>								
4-100-12100-1100	Salaries & Wages – Regular	301,196	294,700	321,303	323,789	327,624	3,835	1.18%
4-100-12100-1300	Salaries & Wages-Part-Time	0	489	0	0	0	0	0.00%
<i>Employee Benefits:</i>								
4-100-12100-2100	FICA/Medicare - Employer	23,020	24,062	23,875	24,770	25,100	330	1.33%
4-100-12100-2210	Virginia Retirement System	29,463	24,527	30,106	33,674	34,075	401	1.19%
4-100-12100-2215	Hybrid STD/LTD Premium	149	184	187	200	200	0	0.00%
4-100-12100-2225	Deferred Compensation	3,780	2,911	2,400	4,000	4,000	0	0.00%
4-100-12100-2310	Hospitalization Insurance	30,708	31,344	40,947	43,662	43,000	(662)	-1.52%
4-100-12100-2400	Group Life Insurance	1,578	1,513	1,671	1,748	1,800	52	2.97%
4-100-12100-2500	VRS Health Insurance Credit	394	235	354	291	300	9	3.09%
4-100-12100-2600	Unemployment Insurance	107	102	55	100	100	0	0.00%
4-100-12100-2700	Workers' Compensation Insurance	215	183	202	300	300	0	0.00%
4-100-12100-2900	Accrued Annual & Sick Leave Payout	447	20,317	0	0	0	0	0.00%
<i>Contractual Services:</i>								
4-100-12100-3130	Professional Services- Locality Sponsored Training	0	0	0	5,000	0	(5,000)	-100.00%
4-100-12100-3310	Repairs & Maintenance	1,901	471	284	250	250	0	0.00%
4-100-12100-3320	Maintenance & Service Contract	5,537	5,300	14,830	11,400	11,400	0	0.00%
4-100-12100-3500	Printing	274	190	161	500	500	0	0.00%
4-100-12100-3600	Advertising	0	170	320	0	0	0	0.00%
4-100-12100-5210	Postal Service	362	512	644	400	400	0	0.00%

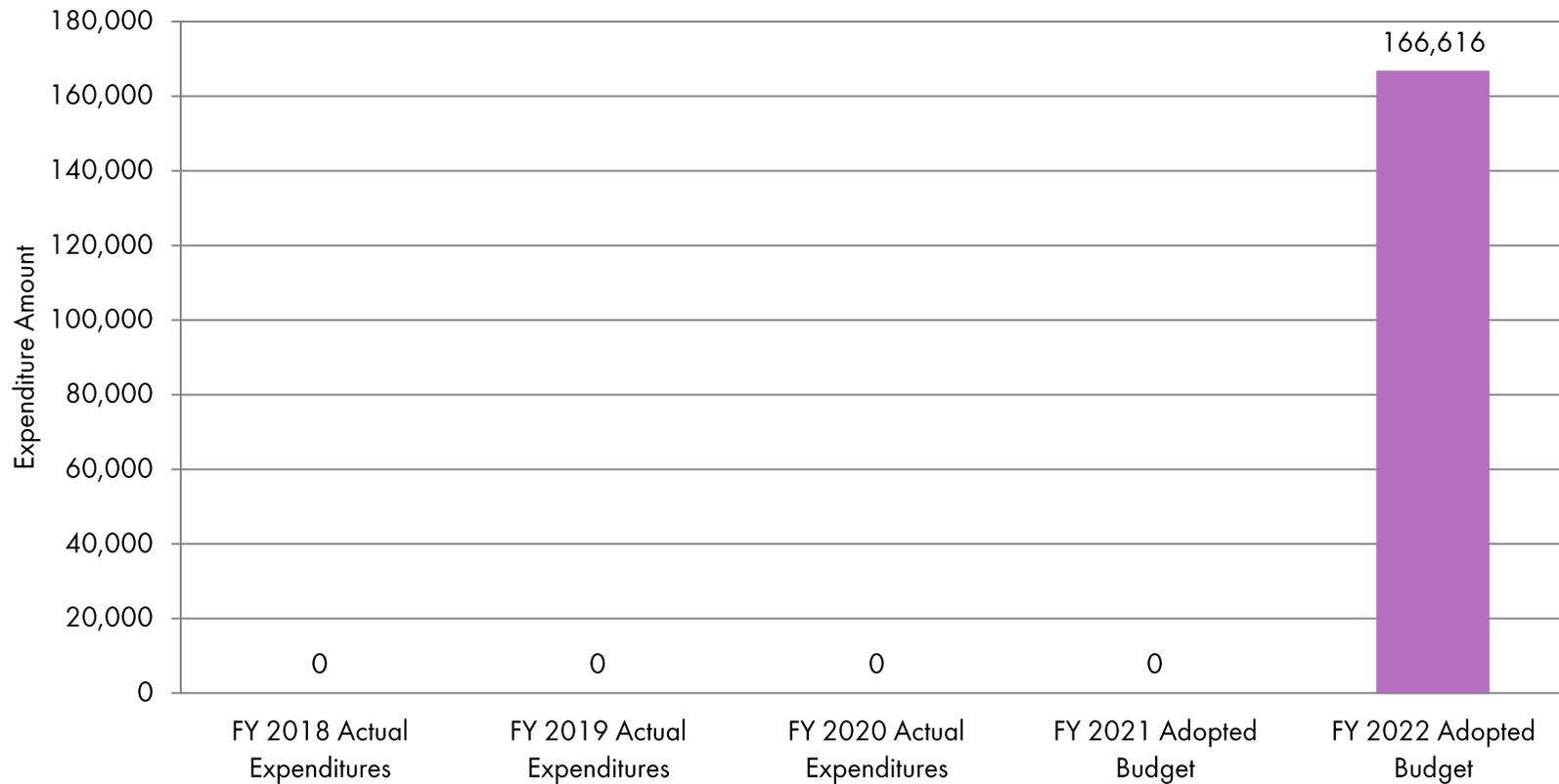
COUNTY ADMINISTRATION, CONTINUED

Account Number	Account Name	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-12100-5230	Telecommunications	3,408	3,612	3,101	5,000	5,000	0	0.00%
4-100-12100-5305	Auto Insurance	2,408	1,478	1,991	1,926	2,000	74	3.84%
4-100-12100-5309	Equipment Insurance	0	0	4,324	2,200	2,200	0	0.00%
4-100-12100-5510	Mileage	799	672	501	750	750	0	0.00%
4-100-12100-5530	Food & Lodging	1,508	632	1,579	2,000	2,000	0	0.00%
4-100-12100-5540	Convention, Training, & Education	2,861	1,462	2,001	4,000	4,000	0	0.00%
4-100-12100-5810	Dues & Association Membership	3,335	2,930	3,182	4,500	4,500	0	0.00%
4-100-12100-6001	Office Supplies	2,018	4,748	4,300	3,500	3,500	0	0.00%
4-100-12100-6008	Vehicle Supplies (Gas)	81	68	140	300	300	0	0.00%
4-100-12100-6009	Auto Repairs & Maintenance	5	5	125	200	200	0	0.00%
4-100-12100-6012	Books and Subscriptions	49	194	319	100	100	0	0.00%
4-100-12100-6014	Operating Supplies	190	553	609	0	0	0	0.00%
TOTAL COUNTY ADMINISTRATION:		415,794	423,561	459,511	474,560	473,599	-961	-0.20%

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	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
HUMAN RESOURCES (12110):								
<i>Salaries & Wages:</i>								
4-100-12110-1100	Salaries & Wages – Regular	0	0	0	0	78,990	78,990	100.00%
4-100-12110-1300	Salaries & Wages-Part-Time	0	0	0	0	0	0	0.00%
<i>Employee Benefits:</i>								
4-100-12110-2100	FICA/Medicare - Employer	0	0	0	0	6,050	6,050	100.00%
4-100-12110-2210	Virginia Retirement System	0	0	0	0	8,215	8,215	100.00%
4-100-12110-2215	Hybrid STD/LTD Premium	0	0	0	0	100	100	100.00%
4-100-12110-2310	Hospitalization Insurance	0	0	0	0	8,556	8,556	100.00%
4-100-12110-2400	Group Life Insurance	0	0	0	0	430	430	100.00%
4-100-12110-2500	VRS Health Insurance Credit	0	0	0	0	75	75	100.00%
4-100-12110-2600	Unemployment Insurance	0	0	0	0	50	50	1.00%
4-100-12110-2700	Workers' Compensation Insurance	0	0	0	0	50	50	100.00%
4-100-12110-2900	Accrued Annual & Sick Leave Payout	0	0	0	0	0	0	0.00%
<i>Contractual Services:</i>								
4-100-12110-3130	Professional Services	0	0	0	0	55,000	55,000	100.00%
4-100-12110-3310	Repairs & Maintenance	0	0	0	0	0	0	0.00%

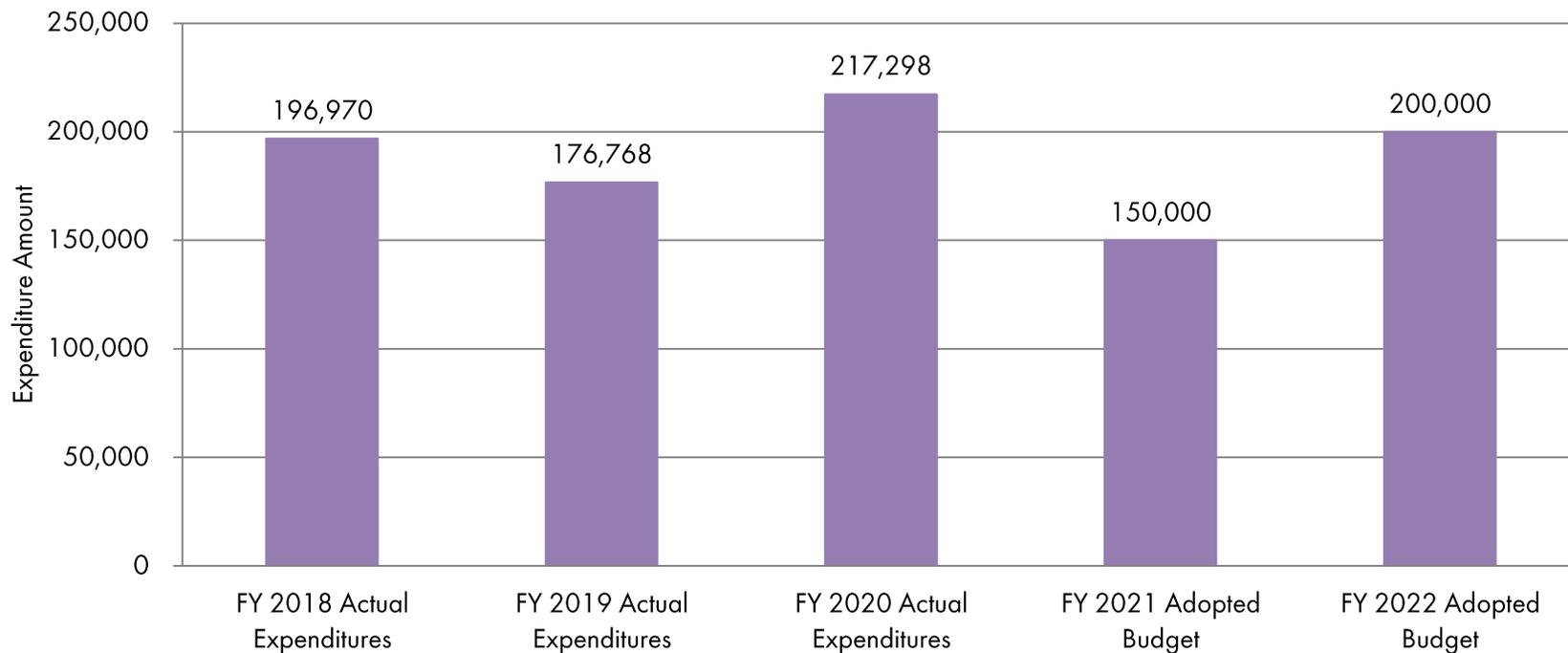
HUMAN RESOURCES, CONTINUED

Account Number	Account Name	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-12110-3320	Maintenance & Service Contract	0	0	0	0	0	0	0.00%
4-100-12110-3500	Printing	0	0	0	0	1,000	1,000	100.00%
4-100-12110-3600	Advertising	0	0	0	0	2,000	2,000	100.00%
4-100-12110-5210	Postal Service	0	0	0	0	1,000	1,000	100.00%
4-100-12110-5230	Telecommunications	0	0	0	0	1,000	1,000	100.00%
4-100-12110-5305	Auto Insurance	0	0	0	0	0	0	0.00%
4-100-12110-5309	Equipment Insurance	0	0	0	0	0	0	0.00%
4-100-12110-5510	Mileage	0	0	0	0	500	500	100.00%
4-100-12110-5530	Food & Lodging	0	0	0	0	500	500	100.00%
4-100-12110-5540	Convention, Training, & Education	0	0	0	0	500	500	100.00%
4-100-12110-5810	Dues & Association Membership	0	0	0	0	500	500	100.00%
4-100-12110-6001	Office Supplies	0	0	0	0	1,000	1,000	100.00%
4-100-12110-6008	Vehicle Supplies (Gas)	0	0	0	0	0	0	0.00%
4-100-12110-6009	Auto Repairs & Maintenance	0	0	0	0	0	0	0.00%
4-100-12110-6012	Books and Subscriptions	0	0	0	0	100	100	100.00%
4-100-12110-6014	Operating Supplies	0	0	0	0	1,000	1,000	100.00%
TOTAL HUMAN RESOURCES:		0	0	0	0	166,616	166,616	100.00%

COUNTY ATTORNEY

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

County Attorney



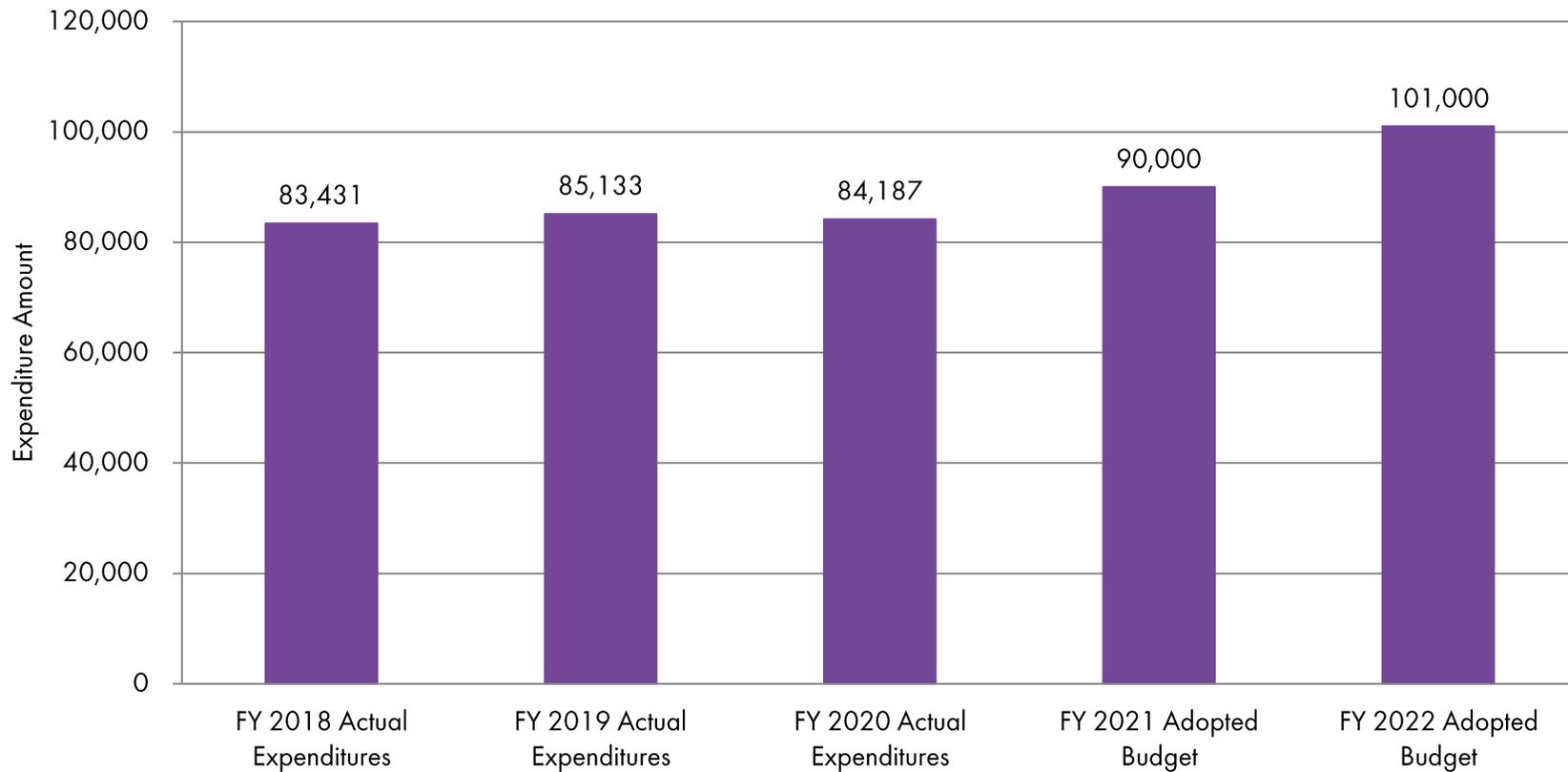
County Attorney Expenditures

Account Number	Account Name	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Professional Services:</i>								
4-100-12200-3150	Professional Services	196,970	176,768	217,298	150,000	200,000	50,000	33.33%
TOTAL COUNTY ATTORNEY:		196,970	176,768	217,298	150,000	200,000	50,000	33.33%

AUDITOR

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

Auditor



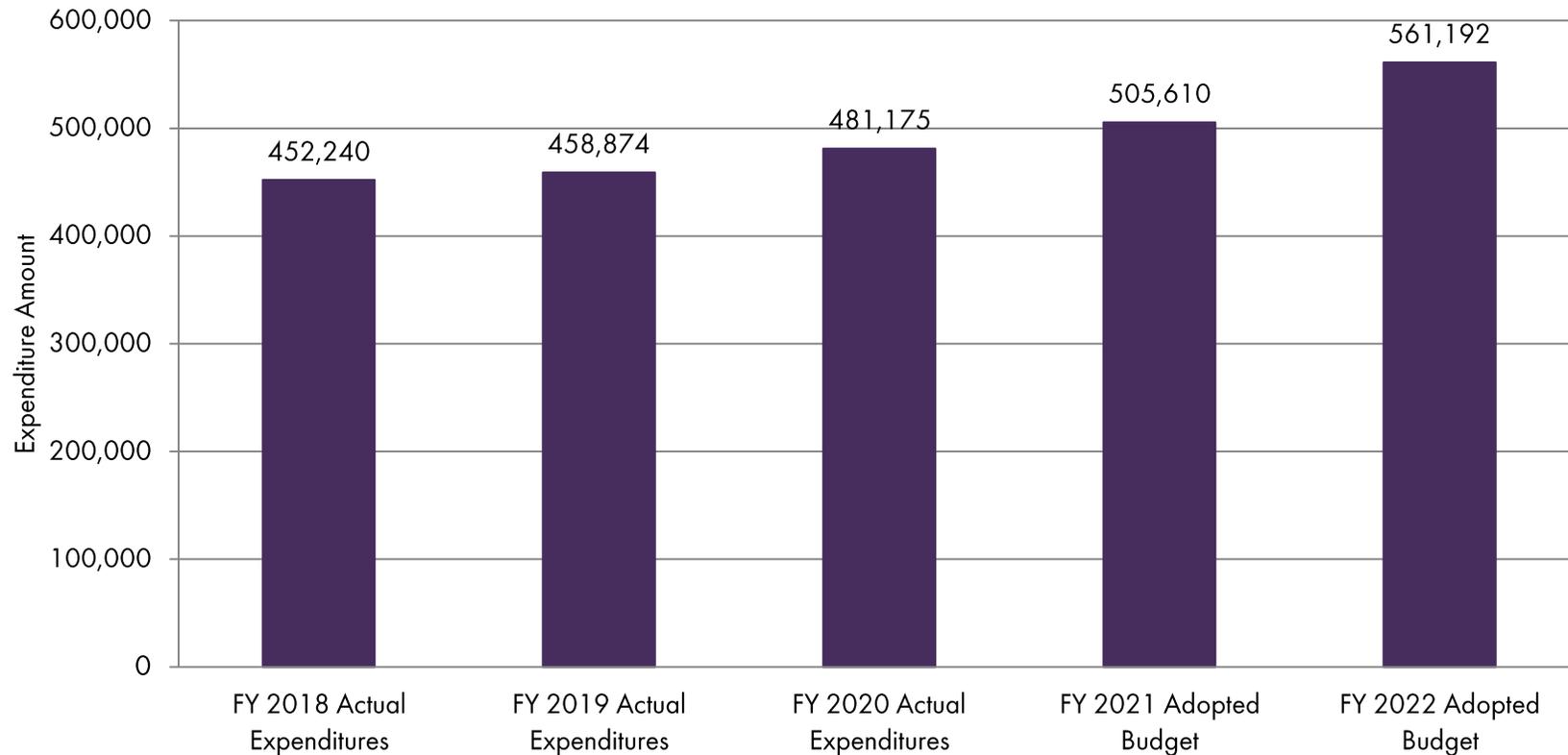
Auditor Expenditures

Account Number	Account Name	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
AUDITOR (12240):								
<i>Professional Services:</i>								
4-100-12240-3120	Professional Services (Audit)	78,151	79,125	73,713	75,000	80,000	5,000	6.67%
4-100-12240-3121	Professional Services (Accounting)	580	608	10,474	5,000	11,000	6,000	120.00%
4-100-12240-3160	Professional Services (Actuarial)	4,700	5,400	0	10,000	10,000	0	0.00%
TOTAL AUDITOR:		83,431	85,133	84,187	90,000	101,000	11,000	12.22%

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	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
COMMISSIONER OF THE REVENUE (12310):								
<i>Salaries & Wages:</i>								
4-100-12310-1100	Salaries & Wages – Regular	320,618	328,946	344,083	344,083	382,473	38,390	11.16%
<i>Employee Benefits:</i>								
4-100-12310-2100	FICA/Medicare - Employer Virginia Retirement System	23,409	23,961	25,081	26,322	29,260	2,938	11.16%
4-100-12310-2210	(VRS)	31,267	30,915	32,241	35,785	39,777	3,992	11.16%
4-100-12310-2215	VRS Hybrid Premium	203	180	174	300	200	(100)	-33.33%
4-100-12310-2310	Hospitalization Insurance	43,458	47,088	52,165	61,062	64,386	3,324	5.44%
4-100-12310-2400	Group Life Insurance	1,675	1,710	1,789	1,858	2,065	207	11.16%
4-100-12310-2600	Unemployment Insurance Workers' Compensation	129	120	53	150	100	(50)	-33.33%
4-100-12310-2700	Insurance	224	191	209	350	30	(320)	-91.43%
<i>Contractual Services:</i>								
4-100-12310-3180	Contractual Services	0	0	95	200	200	0	0.00%
4-100-12310-3310	Repairs & Maintenance Maintenance & Service	250	189	463	500	500	0	0.00%
4-100-12310-3320	Contract	15,502	10,118	13,497	14,000	29,000	15,000	107.14%
4-100-12310-3500	Printing	1,488	0	533	2,000	1,000	(1,000)	-50.00%
4-100-12310-3600	Advertising	0	0	0	0	0	0	0.00%

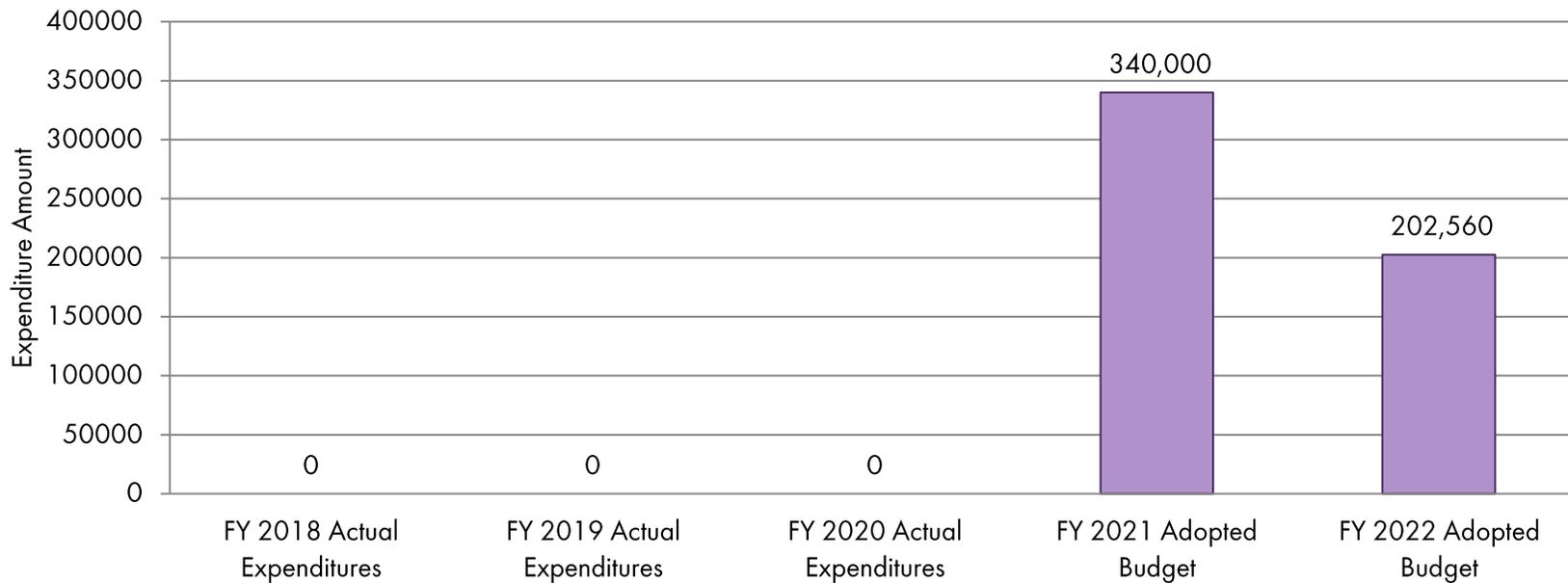
COMMISSIONER OF REVENUE, CONTINUED

Account Number	Account Name	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Other Charges:</i>								
4-100-12310-5210	Postal Service	2,651	3,730	3,536	4,200	3,800	(400)	-9.52%
4-100-12310-5230	Telecommunications	2,590	1,825	879	2,600	1,000	(1,600)	-61.54%
4-100-12310-5305	Auto Insurance	963	985	996	1,100	1,000	(100)	-9.09%
4-100-12310-5510	Mileage	63	80	0	150	0	(150)	-100.00%
4-100-12310-5530	Food & Lodging Convention, Training, &	1,402	887	856	3,800	1,000	(2,800)	-73.68%
4-100-12310-5540	Education	1,940	1,890	170	2,500	500	(2,000)	-80.00%
4-100-12310-5810	Dues & Association Membership	1,150	1,140	1,570	1,000	1,500	500	50.00%
<i>Materials and Supplies:</i>								
4-100-12310-6001	Office Supplies	2,706	1,911	2,287	2,500	2,500	0	0.00%
4-100-12310-6008	Vehicles Supplies (Gas)	551	637	501	1,000	750	(250)	-25.00%
4-100-12310-6009	Auto Repairs & Maintenance	0	0	0	150	150	0	0.00%
4-100-12310-6012	Books and Subscriptions	0	2,371	0	0	0	0	0.00%
<i>Capital Outlay:</i>								
4-100-12310-8105	Motor Vehicles and Equipment	0	0	0	0	0	0	0.00%
TOTAL COMMISSIONER OF THE REVENUE:		452,240	458,874	481,175	505,610	561,192	55,581	11%

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 FY 2021 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



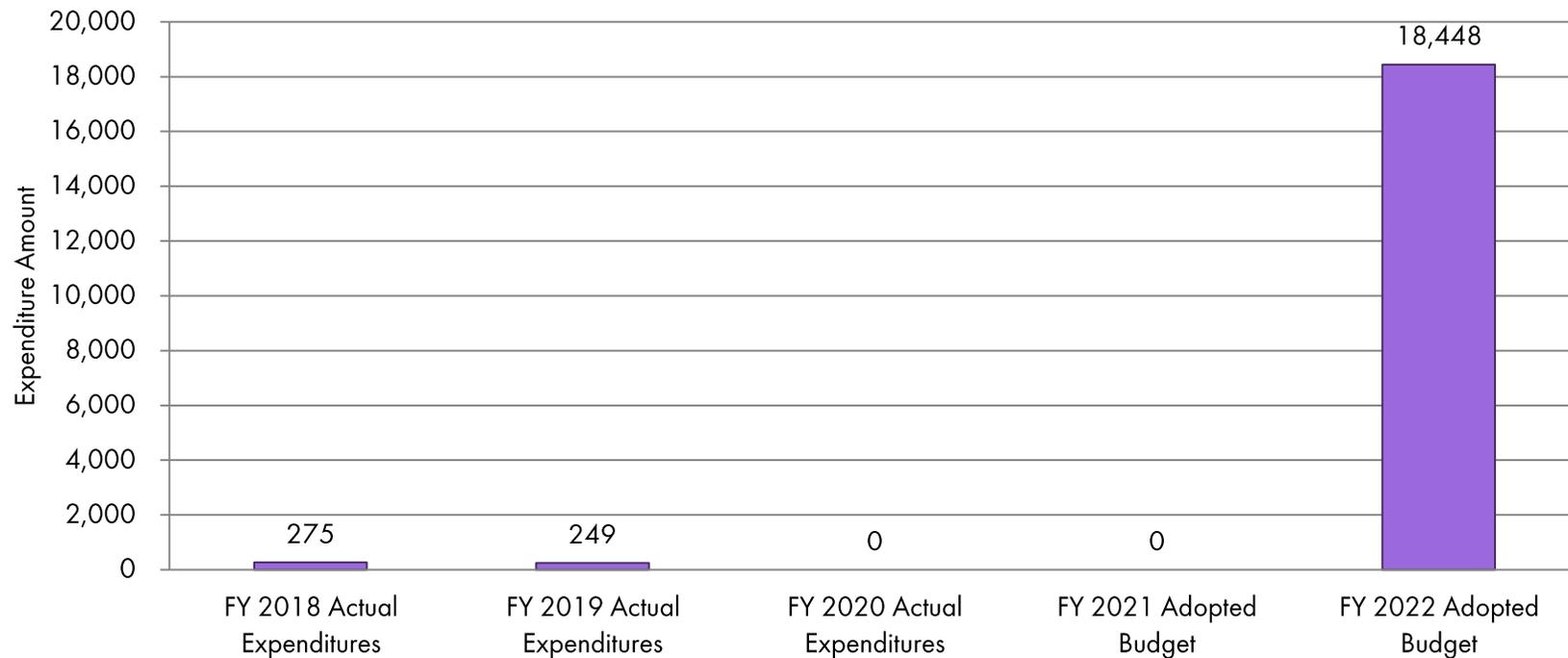
Reassessment Expenditures

Account Number	Account Name	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
REASSESSMENT (12320):								
<i>Contractual Services:</i>								
4-100-12320-3167	Professional Services	0	0	0	340,000	202,560	(137,440)	-40.42%
TOTAL REASSESSMENT:		0	0	0	340,000	202,560	(137,440)	-40.42%

BOARD OF EQUALIZATION

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

Board Of Equalization



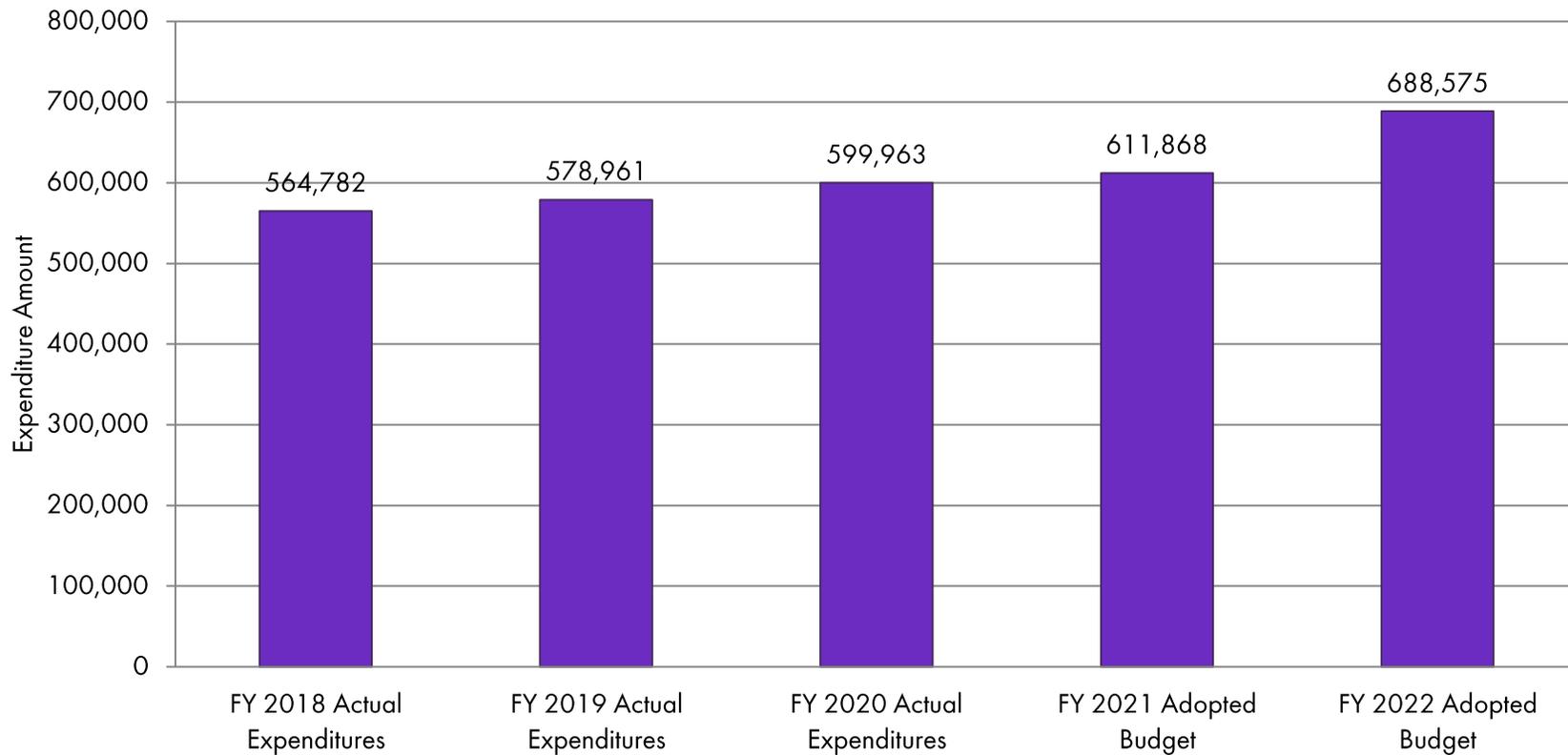
Board of Equalization Expenditures

Account Number	Account Name	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
BOARD OF EQUALIZATION (12330):								
<i>Salaries & Wages:</i>								
4-100-12330-1716	Remuneration/Board of Equalization	0	0	0	0	15,000	15,000	0.00%
<i>Employee Benefits:</i>								
4-100-12330-2100	FICA/Medicare - Employer	0	0	0	0	1,148	1,148	0.00%
4-100-12330-2600	Workers' Compensation Insurance	0	0	0	0	100	100	
<i>Other Charges:</i>								
4-100-12330-3320	Maintenance & Service Contracts	0	0	0	0	100	100	0.00%
4-100-12330-3600	Advertising	0	0	0	0	1,000	1,000	0.00%
4-100-12330-5210	Postal Service	0	0	0	0	500	500	0.00%
4-100-12330-5230	Telecommunications	275	249	0	0	500	500	0.00%
4-100-12330-6001	Office Supplies	0	0	0	0	100	100	0.00%
TOTAL BOARD OF EQUALIZATION:		275	249	0	0	18,448	18,448	0%

TREASURER

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

Treasurer



Treasurer Expenditures

Account Number	Account Name	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
TREASURER (12410):								
<i>Salaries & Wages:</i>								
4-100-12410-1100	Salaries & Wages – Regular	318,184	317,349	329,169	333,185	343,470	10,285	3.09%
4-100-12410-1300	Salaries & Wages - Part Time	0	2,140	0	0	0	0	0.00%
<i>Employee Benefits:</i>								
4-100-12410-2100	FICA/Medicare - Employer	23,372	24,028	24,652	25,489	26,275	787	3.09%
4-100-12410-2210	Virginia Retirement System	30,857	30,183	30,728	34,651	35,721	1,070	3.09%
4-100-12410-2215	Hybrid Premium	903	827	1,042	950	1,100	150	15.79%
4-100-12410-2310	Hospitalization Insurance	62,482	59,132	58,456	65,119	64,404	(715)	-1.10%
4-100-12410-2400	Group Life Insurance	1,652	1,670	1,705	1,799	1,855	56	3.10%
4-100-12410-2600	Unemployment Insurance	130	125	93	250	150	(100)	-40.00%
4-100-12410-2700	Workers' Compensation Insurance	221	189	206	350	250	(100)	-28.57%
4-100-12410-2900	Accrued Annual & Sick Leave	0	3,591	0	0	0	0	0.00%
<i>Contractual Services:</i>								
4-100-12410-3180	Contractual Services Maintenance & Service	23,484	22,606	23,635	25,900	25,900	0	0.00%
4-100-12410-3320	Contract	1,438	1,502	1,392	1,820	2,100	280	15.38%

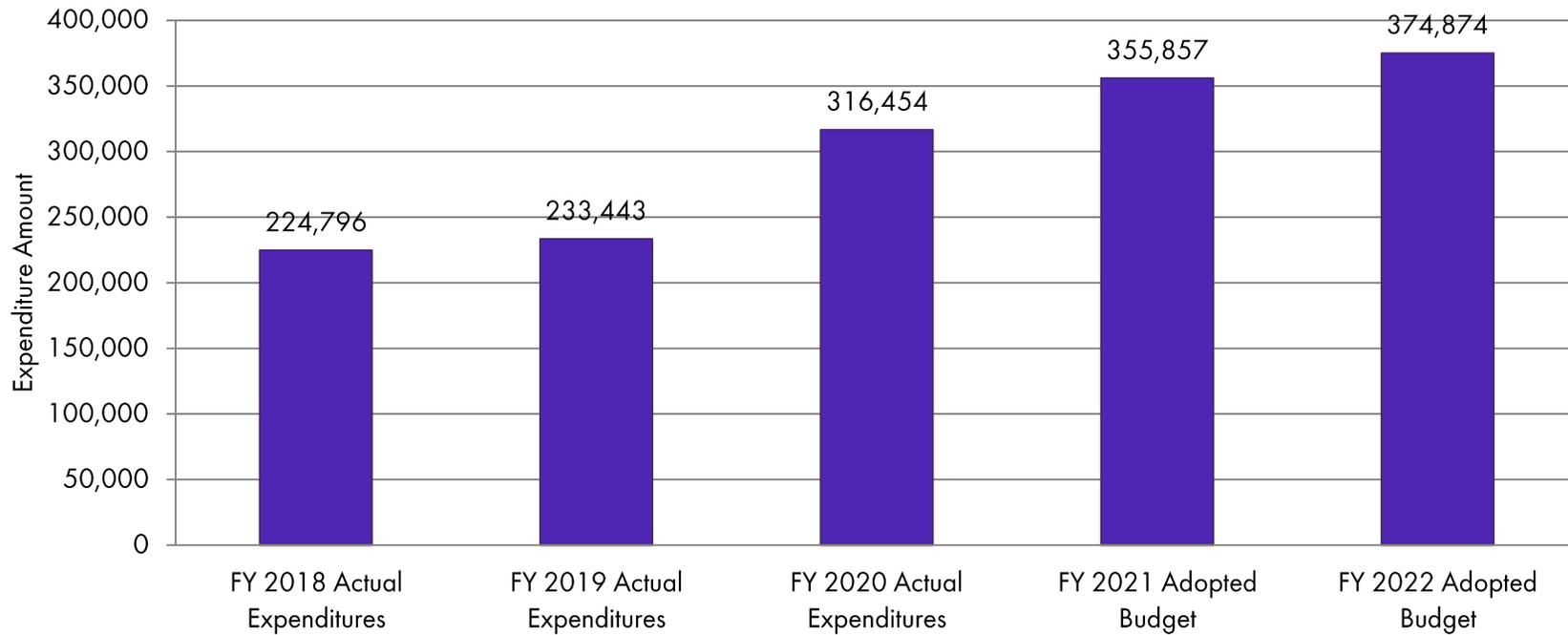
TREASURER, CONTINUED

Account Number	Account Name	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Other Charges:</i>								
4-100-12410-5210	Postal Service	46,152	52,283	54,173	56,800	56,800	0	0.00%
4-100-12410-5230	Telecommunications	3,306	2,161	1,043	4,800	4,800	0	0.00%
4-100-12410-5510	Mileage	82	58	542	730	700	(30)	-4.11%
4-100-12410-5530	Food & Lodging	167	386	301	700	700	0	0.00%
4-100-12410-5540	Convention, Training, & Education	1,390	1,740	1,555	2,725	2,700	(25)	-0.92%
4-100-12410-5810	Dues & Association Membership	825	1,600	1,495	1,830	1,850	20	1.09%
4-100-12410-5897	Bank Service Charges	3,962	8,380	10,678	5,730	5,750	20	0.35%
<i>Materials and Supplies:</i>								
4-100-12410-6001	Office Supplies	2,860	2,839	3,792	3,800	3,800	0	0.00%
4-100-12410-6008	Vehicles Supplies (Gas, Oil, Grease)	25	24	11	97	100	3	3.09%
4-100-12410-6012	Subscriptions	143	143	146	143	150	7	4.90%
<i>Capital Outlay:</i>								
4-100-12410-8202	Furniture & Fixtures	5,967	0	870	0	0	0	0.00%
<u>Credit Card Convenience Fee Recoveries:</u>								
<i>Other Charges:</i>								
4-100-12410-5897-001	Credit Card Convenience Fee	37,179	46,005	54,281	40,000	110,000	70,000	175.00%
TOTAL TREASURER:		564,782	578,961	599,963	611,868	688,575	76,707	13%

DEPARTMENT OF FINANCE

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

Department Of Finance



Department of Finance Expenditures

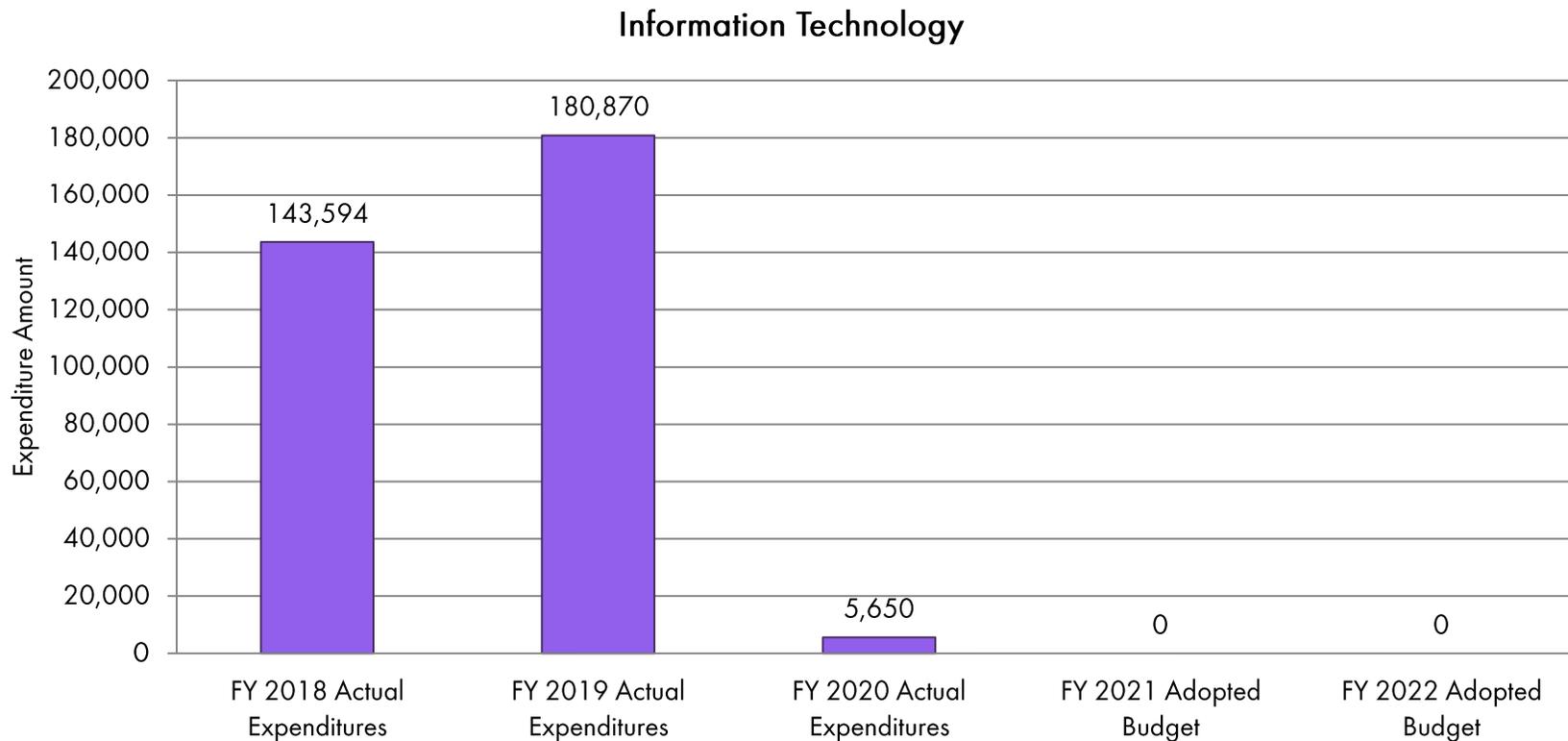
Account Number	Account Name	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
DEPARTMENT OF FINANCE (12440):								
Salaries & Wages:								
4-100-12440-1100	Salaries & Wages – Regular	160,843	165,518	210,719	226,000	231,000	5,000	2.21%
Employee Benefits:								
4-100-12440-2100	FICA/Medicare - Employer	12,386	12,227	15,572	17,289	17,672	383	2.22%
4-100-12440-2210	Virginia Retirement System	15,589	15,305	19,839	23,504	24,024	520	2.21%
4-100-12440-2215	Hybrid STD/LTD Premium	499	0	145	0	150	150	0.00%
4-100-12440-2310	Hospitalization Insurance	21,005	26,816	35,314	39,231	38,750	(481)	-1.23%
4-100-12440-2400	Group Life Insurance	835	848	1,099	1,220	1,220	0	0.00%
4-100-12440-2500	VRS Health Insurance Credit	209	181	202	203	208	5	2.46%
4-100-12440-2600	Unemployment Insurance	62	81	35	100	50	(50)	-50.00%
4-100-12440-2700	Workers' Compensation Insurance	120	97	136	210	150	(60)	-28.57%
4-100-12440-2900	Accrued Annual & Sick Leave Payout	2,898	0	0	0	0	0	0.00%
4-100-12440-2820	Education - Tuition Assistance	0	2,460	0	0	0	0	0.00%
Contractual Services:								
4-100-12440-3320	Maintenance and Service Contracts	125	94	25,317	30,000	45,000	15,000	50.00%
4-100-12440-3500	Printing	0	38	40	0	150	150	0.00%
Other Charges:								
4-100-12440-5210	Postage	568	312	317	500	500	0	0.00%
4-100-12440-5230	Telecommunications	644	779	825	1,000	1,000	0	0.00%

DEPARTMENT OF FINANCE, CONTINUED

Account Number	Account Name	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-12440-5510	Mileage	246	31	320	600	500	(100)	-16.67%
4-100-12440-5530	Food & Lodging	463	1,467	423	2,500	2,000	(500)	-20.00%
4-100-12440-5540	Convention, Training, & Education	4,411	1,115	920	5,000	5,000	0	0.00%
4-100-12440-5810	Dues & Association Membership	1,073	1,379	679	1,500	1,500	0	0.00%
4-100-12440-5897	Bank Financing Charges	0	216	40	0	0	0	0.00%
Materials and Supplies:								
4-100-12440-6001	Office Supplies	2,252	3,084	3,780	4,000	4,000	0	0.00%
4-100-12440-6002	Food Supplies	0	0	0	500	500	0	0.00%
4-100-12440-6008	Vehicle Supplies - Fuel	0	0	56	0	0	0	0.00%
4-100-12440-6012	Book and Subscriptions	0	161	0	0	0	0	0.00%
4-100-12440-6014	Other Operating Supplies	569	1,236	677	500	1,000	500	100.00%
4-100-12440-6015	Cigarette Tax Stamps	0	0	0	0	0	0	100.00%
Capital Outlay:								
4-100-12440-8202	Furniture & Fixtures	0	0	0	2,000	500	(1,500)	-75.00%
TOTAL DEPARTMENT OF FINANCE:		224,796	233,443	316,454	355,857	374,874	19,017	5%

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 Expenditures

Account Number	Account Name	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
INFORMATION TECHNOLOGY (12510):								
<i>Salaries & Wages:</i>								
4-100-12510-1100	Salaries & Wages – Regular	46,941	48,350	0	0	0	0	0.00%
<i>Employee Benefits:</i>								
4-100-12510-2100	FICA/Medicare - Employer	3,240	4,046	0	0	0	0	0.00%
4-100-12510-2210	Virginia Retirement System	4,558	4,544	0	0	0	0	0.00%
4-100-12510-2310	Hospitalization Insurance	10,897	10,824	0	0	0	0	0.00%
4-100-12510-2400	Group Life Insurance	244	251	0	0	0	0	0.00%
4-100-12510-2500	VRS Health Insurance Credit	61	54	0	0	0	0	0.00%
4-100-12510-2600	Unemployment Insurance	21	20	0	0	0	0	0.00%
4-100-12510-2700	Workers' Compensation Insurance	33	28	0	0	0	0	0.00%
4-100-12510-2900	Accrued Annual & Sick Leave Payout	0	9,081	0	0	0	0	0.00%
<i>Contractual Services:</i>								
4-100-12510-3166	Contractual Services	29,636	49,188	0	0	0	0	0.00%
4-100-12510-3170	Professional Services	0	0	0	0	0	0	0.00%
4-100-12510-3310	Repairs & Maintenance	2,925	200	0	0	0	0	0.00%
4-100-12510-3320	Maintenance & Service Contract	16,097	14,757	0	0	0	0	0.00%

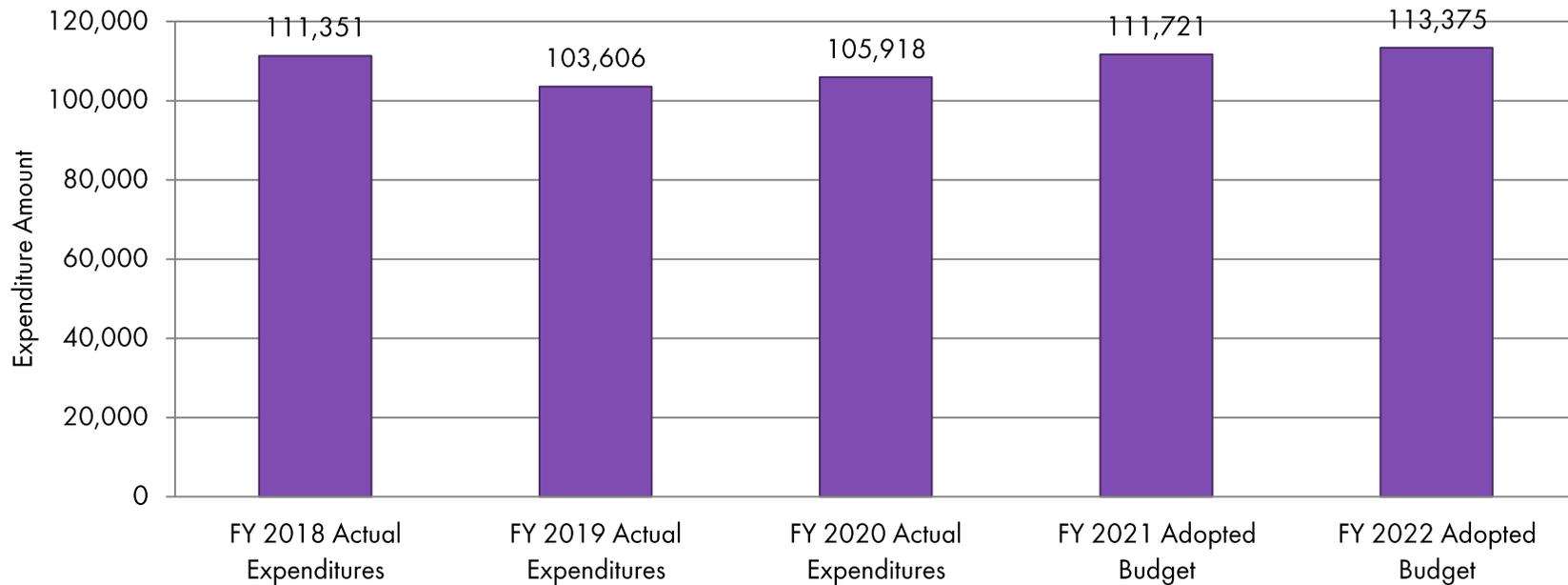
INFORMATION TECHNOLOGY, CONTINUED

Account Number	Account Name	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Other Charges:</i>								
4-100-12510-5230	Telecommunications	1,476	1,444	0	0	0	0	0.00%
4-100-12510-5309	Contractors Equipment Insurance	2,074	2,130	(2,165)	0	0	0	0.00%
4-100-12510-5510	Mileage	118	0	0	0	0	0	0.00%
<i>Materials and Supplies:</i>								
4-100-12510-6001	Office Supplies	3,611	4,722	7,814	0	0	0	0.00%
4-100-12510-6012	Books & Supplies	69	0	0	0	0	0	0.00%
<i>Payment to Joint Operations:</i>								
4-100-12510-7000	Training School	0	0	0	0	0	0	0.00%
<i>Capital Outlay:</i>								
4-100-12510-8107	EDP Equipment-Network Replacements	13,682	9,183	0	0	0	0	0.00%
4-100-12510-8108	EDP Equipment-Computing Replacements	0	0	0	0	0	0	0.00%
4-100-12510-8202	Furniture & Fixtures	500	0	0	0	0	0	0.00%
4-100-12510-8207	EDP Equipment	7,411	22,048	0	0	0	0	0.00%
TOTAL INFORMATION SYSTEMS:		143,594	180,870	5,650	0	0	0	0

GEOGRAPHIC INFORMATION SYSTEMS

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

Geographic Information Systems



Geographic Information System Expenditures

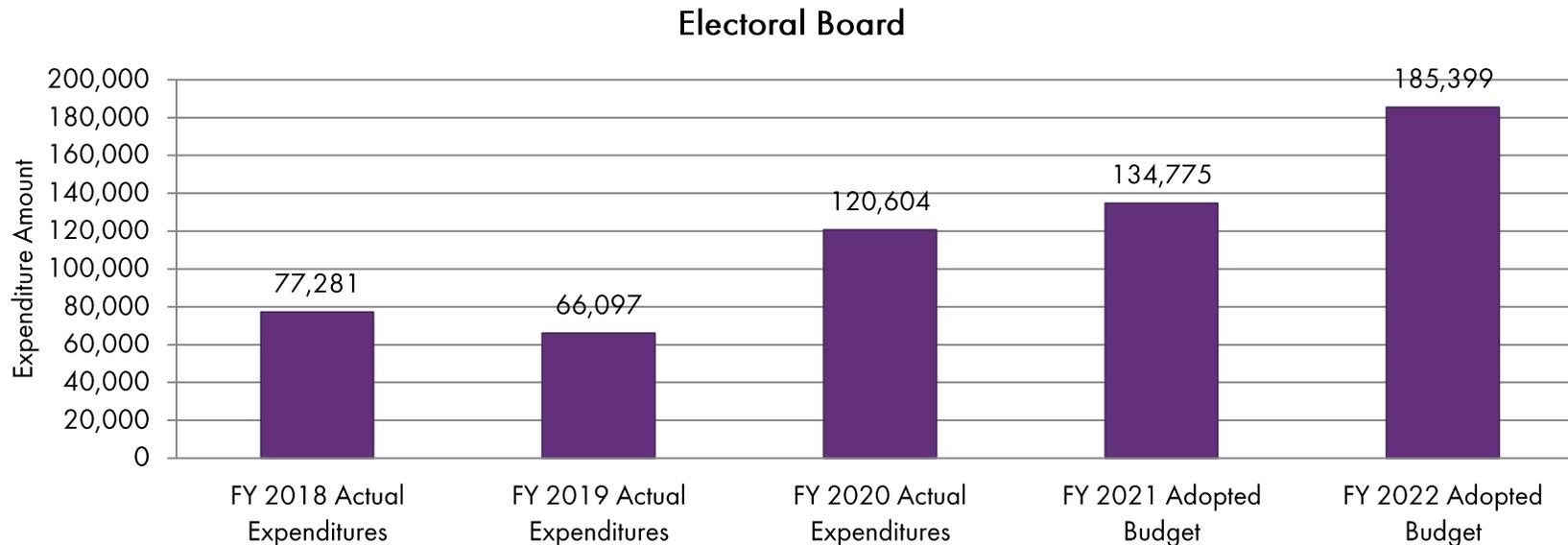
Account Number	Account Name	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>GEOGRAPHIC INFORMATION SYSTEMS (GIS) (12540):</u>								
<i>Salaries & Wages:</i>								
4-100-12540-1100	Salaries & Wages – Regular	71,299	73,439	75,642	75,642	77,155	1,513	2.00%
<i>Employee Benefits:</i>								
4-100-12540-2100	FICA/Medicare - Employer	5,454	5,618	5,787	5,787	5,900	113	1.96%
4-100-12540-2210	Virginia Retirement System	6,923	6,902	7,088	7,867	8,025	158	2.01%
4-100-12540-2400	Group Life Insurance	371	382	393	408	420	12	2.94%
4-100-12540-2500	VRS Health Insurance Credit	93	82	83	68	70	2	2.94%
4-100-12540-2600	Unemployment Insurance	21	20	9	100	25	(75)	-75.00%
4-100-12540-2700	Workers' Compensation Insurance	50	42	47	74	50	(24)	-32.43%
<i>Contractual Services:</i>								
4-100-12540-3162	Professional Services	2,475	0	0	3,500	3,500	0	0.00%
4-100-12540-3166	Contractual Services	16,000	16,000	16,000	16,300	16,300	0	0.00%
<i>Other Charges:</i>								
4-100-12540-3310	Repairs & Maintenance	0	0	0	500	500	0	0.00%
4-100-12540-3320	Maintenance & Service Contracts	125	173	94	0	0	0	0.00%
4-100-12540-5210	Postal Service	16	1	12	25	25	0	0.00%
4-100-12540-5230	Telecommunications	416	368	155	400	400	0	0.00%

GEOGRAPHIC INFORMATION SYSTEMS, CONTINUED

Account Number	Account Name	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Materials and Supplies:</i>								
4-100-12540-6001	Office Supplies	0	0	0	50	5	(45)	-90.00%
4-100-12540-6007	Repairs & Maintenance Supplies	7	0	0	200	200	0	0.00%
4-100-12540-6008	Vehicles Supplies (Gas)	7	0	0	50	50	0	0.00%
4-100-12540-6014	Operating Supplies	525	578	610	750	750	0	0.00%
<i>Capital Outlay:</i>								
4-100-12540-8207	EDP Equipment	7,570	0	0	0	0	0	0.00%
TOTAL GEOGRAPHIC INFORMATION SYSTEMS:		111,351	103,606	105,918	111,721	113,375	1,654	1.48%

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 Expenditures

Account Number	Account Name	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>ELECTORAL BOARD (13100):</u>								
<i>Salaries & Wages:</i>								
4-100-13100-1100	Salaries & Wages – Regular	8,578	8,592	8,851	8,850	8,850	0	0.00%
4-100-13100-1300	Salaries & Wages - Part-Time	3,043	0	0	0	0	0	0.00%
4-100-13100-1700	Stipend for Services	35,466	15,515	48,175	39,375	48,000	8,625	21.90%
<i>Employee Benefits:</i>								
4-100-13100-2100	FICA/Medicare - Employer	889	657	677	677	4,349	3,672	542.37%
4-100-13100-2600	Unemployment Insurance Workers' Compensation	24	20	9	0	20	20	0.00%
4-100-13100-2700	Insurance	6	5	5	10	20	10	100.00%
<i>Contractual Services:</i>								
4-100-13100-3180	Contractual Services	1,373	2,280	0	0	20,900	20,900	0.00%
4-100-13100-3310	Repairs & Maintenance Maintenance and Service	4,962	5,890	649	1,412	2,800	1,388	98.25%
4-100-13100-3320	Contracts	365	10,611	21,296	16,210	50,300	34,090	210.30%
4-100-13100-3500	Printing	8,116	14,208	12,557	14,580	14,580	0	0.00%
4-100-13100-3600	Advertising	900	0	743	1,600	1,600	0	0.00%
<i>Other Charges:</i>								
4-100-13100-5210	Postal Service	1,917	380	1,523	17,732	17,700	(32)	-0.18%
4-100-13100-5230	Telecommunications Contractors Equipment	433	367	383	600	600	0	0.00%
4-100-13100-5309	Insurance	96	98	100	0	0	0	0.00%
4-100-13100-5420	Lease/Rent Building	1,800	750	2,550	1,500	1,500	0	0.00%

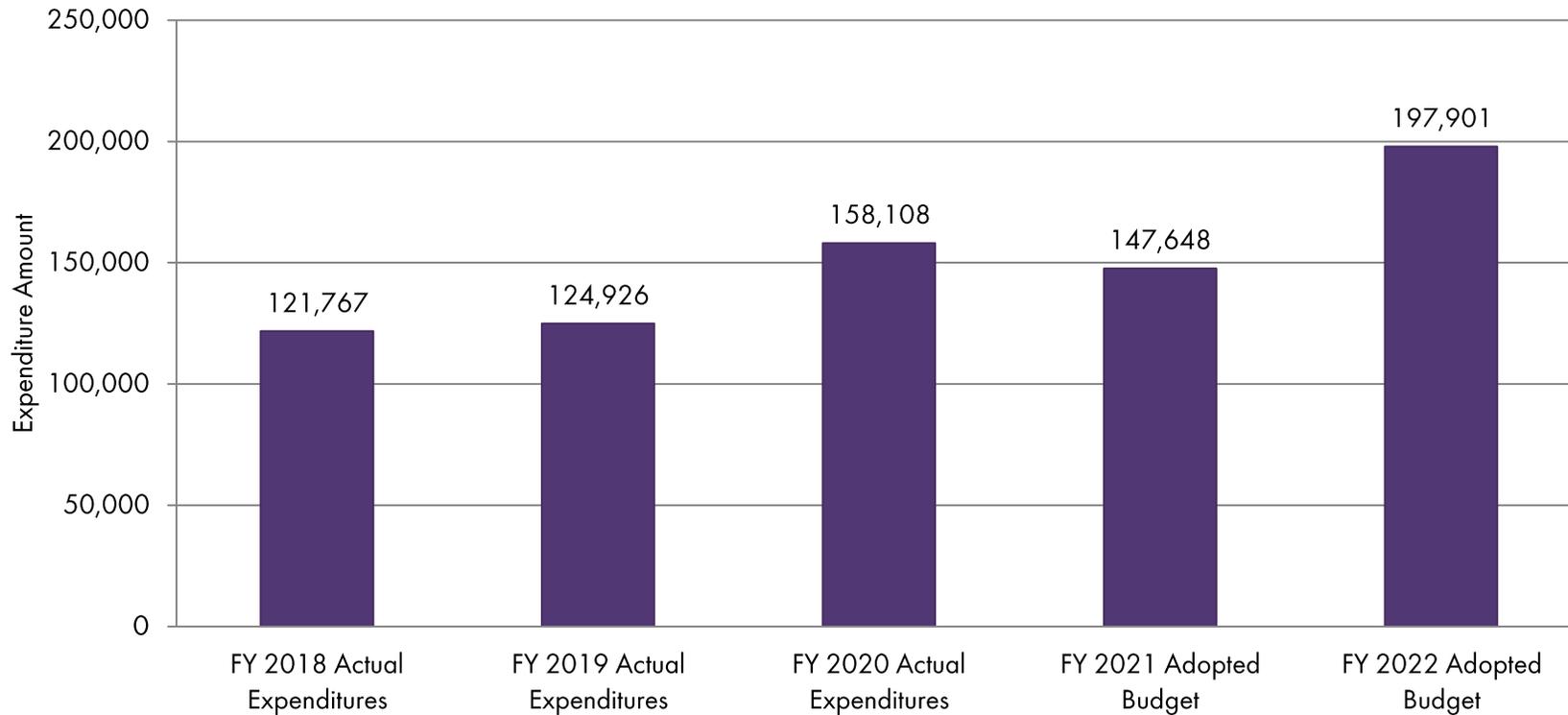
ELECTORAL BOARD, CONTINUED

Account Number	Account Name	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-13100-5510	Mileage	2,425	1,116	1,800	4,559	4,500	(59)	-1.30%
4-100-13100-5530	Food & Lodging	2,572	1,265	213	3,625	3,600	(25)	-0.69%
4-100-13100-5540	Convention, Training, & Education	450	300	450	805	800	(5)	-0.62%
4-100-13100-5810	Dues & Association Membership	180	180	180	180	180	0	0.00%
<i>Materials and Supplies:</i>								
4-100-13100-6001	Office Supplies	3,109	3,709	19,503	4,355	4,300	(55)	-1.25%
4-100-13100-6008	Vehicle Supplies (Gas, Oil, Grease)	236	65	941	400	800	400	100.00%
4-100-13100-6014	Operating Supplies	0	115	0	0	0	0	0.00%
<i>Capital Outlay:</i>								
4-100-13100-8101	Machinery & Equipment	0	0	0	18,305	0	(18,305)	0.00%
4-100-13100-8102	Furniture & Fixtures	342	(26)	0	0	0	0	0.00%
TOTAL ELECTORAL BOARD:		77,281	66,097	120,604	134,775	185,399	50,624	37.56%

GENERAL REGISTRAR

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

General Registrar



General Registrar Expenditures

Account Number	Account Name	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
GENERAL REGISTRAR (13200):								
<i>Salaries & Wages:</i>								
4-100-13200-1100	Salaries & Wages – Regular	53,524	53,612	56,829	56,829	85,929	29,100	51.21%
4-100-13200-1200	Salaries & Wages – Overtime	0	0	0	0	0	0	0.00%
4-100-13200-1300	Salaries & Wages - Part-Time	30,384	33,327	55,152	38,652	42,000	3,348	8.66%
<i>Employee Benefits:</i>								
4-100-13200-2100	FICA/Medicare - Employer	6,142	6,175	8,088	7,304	9,787	2,483	33.99%
4-100-13200-2210	Virginia Retirement System	5,197	5,039	5,325	5,910	8,937	3,027	51.22%
4-100-13200-2310	Hospitalization Insurance	10,897	11,808	11,919	13,130	21,624	8,494	64.69%
4-100-13200-2400	Group Life Insurance	278	279	296	307	464	157	51.14%
4-100-13200-2600	Unemployment Insurance	86	58	72	100	100	0	0.00%
4-100-13200-2700	Workers' Compensation Insurance	58	50	53	84	100	16	19.05%
4-100-13200-2900	Accrued Annual & Sick Leave Payout	0	0	0	0	0	0	0.00%
<i>Contractual Services:</i>								
4-100-13200-3180	Contractual Services	1,400	1,400	1,400	3,250	6,200	2,950	90.77%
4-100-13200-3310	Repairs & Maintenance	0	0	0	180	500	320	177.78%
4-100-13200-3320	Maintenance & Service Contract	2,627	2,863	2,632	2,772	3,100	328	11.83%
4-100-13200-3500	Printing	0	0	0	300	300	0	0.00%
4-100-13200-3600	Advertising	1,550	450	3,056	2,800	2,800	0	0.00%

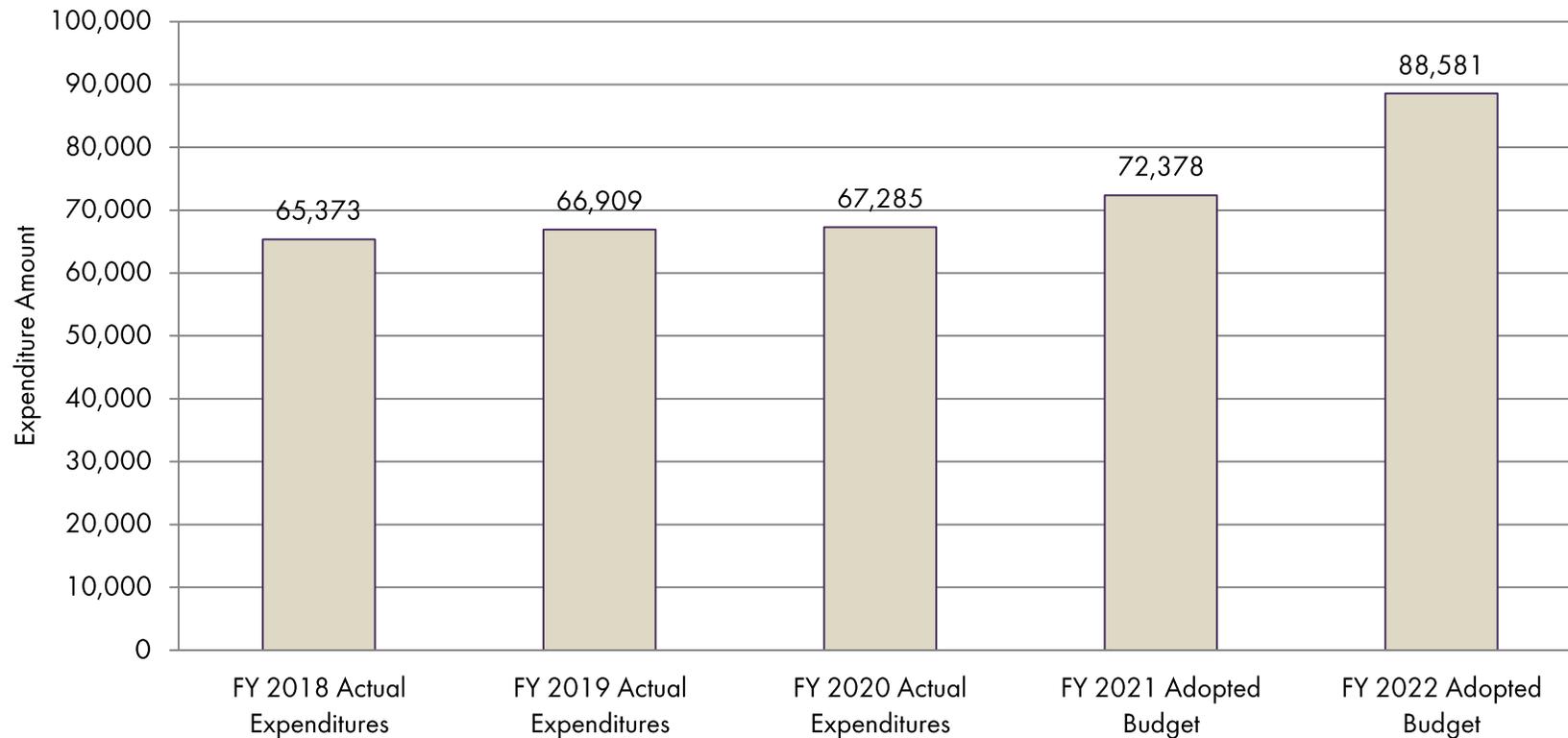
GENERAL REGISTRAR, CONTINUED

Account Number	Account Name	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Other Charges:</i>								
4-100-13200-5210	Postal Service	3,257	3,508	2,946	4,830	7,400	2,570	53.21%
4-100-13200-5230	Telecommunications	800	764	661	1,080	1,000	(80)	-7.41%
4-100-13200-5510	Mileage	510	711	488	1,015	1,000	(15)	-1.48%
4-100-13200-5530	Food & Lodging	1,762	583	615	2,160	2,200	40	1.85%
4-100-13200-5540	Convention, Training, & Education	548	2,530	425	1,275	1,300	25	1.96%
4-100-13200-5810	Dues & Association Membership	140	140	200	200	200	0	0.00%
<i>Materials and Supplies:</i>								
4-100-13200-6001	Office Supplies	2,462	1,125	6,691	2,820	2,800	(20)	-0.71%
4-100-13200-6012	Book and Subscriptions	143	143	146	150	160	10	6.67%
<i>Capital Outlay:</i>								
4-100-13200-8201	Machinery & Equipment	0	0	355	2,500	0	(2,500)	-100.00%
4-100-13200-8202	Furniture & Fixtures	0	360	759	0	0	0	0.00%
TOTAL GENERAL REGISTRAR:		121,767	124,926	158,108	147,648	197,901	50,253	34.04%

CIRCUIT COURT

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

Circuit Court



Circuit Court Expenditures

Account Number	Account Name	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>CIRCUIT COURT (21100):</u>								
<i>Salaries & Wages:</i>								
4-100-21100-1100	Salaries & Wages – Regular	42,679	43,959	45,278	45,278	45,004	(274)	-0.61%
4-100-21100-1300	Salaries & Wages – Part-time	0	0	0	0	23,000	23,000	100.00%
<i>Employee Benefits:</i>								
4-100-21100-2100	FICA/Medicare - Employer	3,077	3,159	3,258	3,464	3,443	(21)	-0.60%
4-100-21100-2210	Virginia Retirement System	4,200	4,181	4,292	4,709	4,680	(29)	-0.62%
4-100-21100-2310	Hospitalization Insurance	10,897	11,808	11,919	13,130	8,556	(4,574)	-34.84%
4-100-21100-2400	Group Life Insurance	222	229	235	245	243	(2)	-0.82%
4-100-21100-2600	Unemployment Insurance	21	20	9	100	25	(75)	-75.00%
4-100-21100-2700	Workers' Compensation Insurance	30	25	28	52	30	(22)	-42.31%
<i>Contractual Services:</i>								
4-100-21100-3310	Repairs & Maintenance Maintenance & Service	0	0	0	200	200	0	0.00%
4-100-21100-3320	Contract	150	1,027	623	1,500	1,000	(500)	-33.33%
<i>Other Charges:</i>								
4-100-21100-5210	Postal Service	240	200	110	400	300	(100)	-25.00%
4-100-21100-5230	Telecommunications	1,742	1,399	748	2,000	1,000	(1,000)	-50.00%
4-100-21100-5410	Lease/Purchase Equipment	887	0	0	0	0	0	0.00%

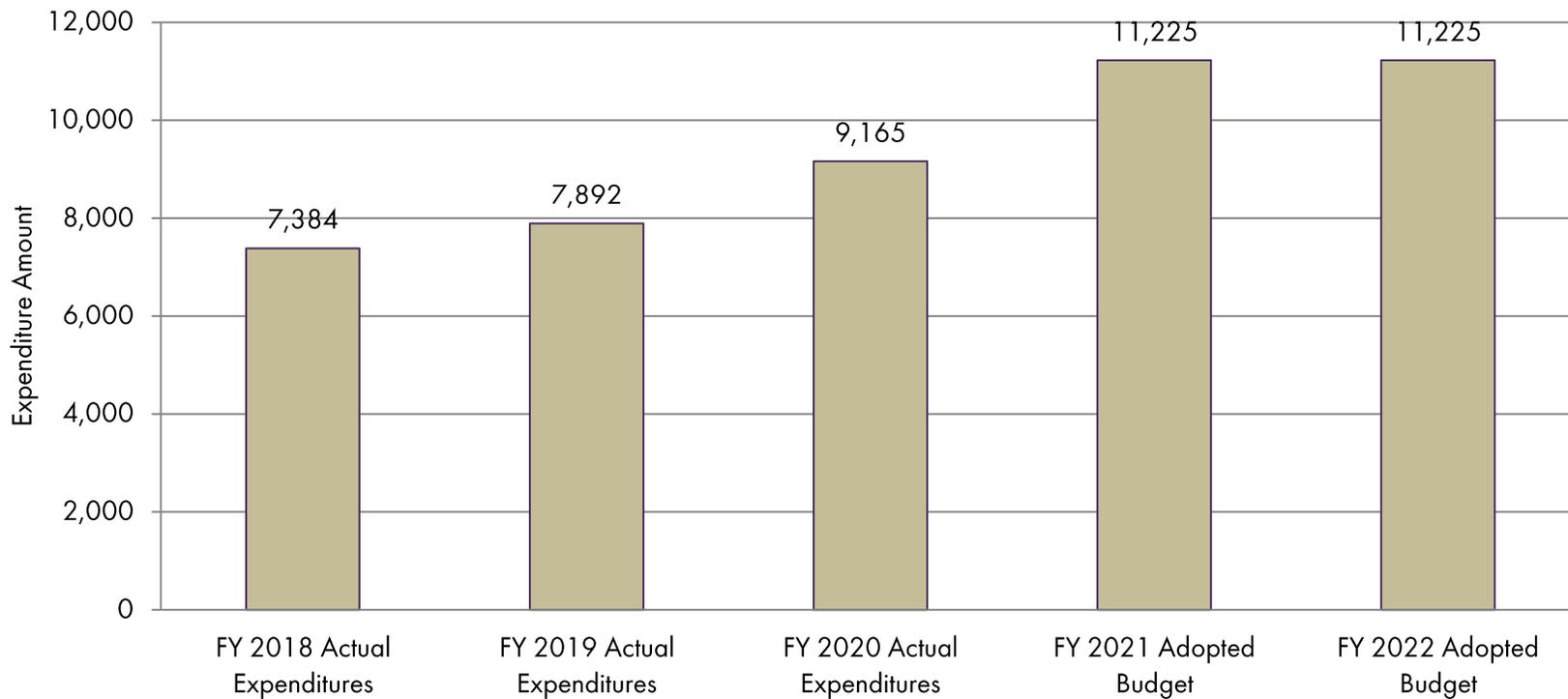
CIRCUIT COURT, CONTINUED

Account Number	Account Name	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Materials and Supplies:</i>								
4-100-21100-6001	Office Supplies	114	843	784	1,000	1,000	0	0.00%
4-100-21100-6012	Books & Supplies	60	60	0	300	100	(200)	-66.67%
<i>Capital Outlay:</i>								
4-100-21100-8202	Furniture & Fixtures	1,055	0	0	0	0	0	0.00%
TOTAL CIRCUIT COURT EXPENDITURES:		65,373	66,909	67,285	72,378	88,581	16,203	22.39%

GENERAL DISTRICT COURT

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

General District Court



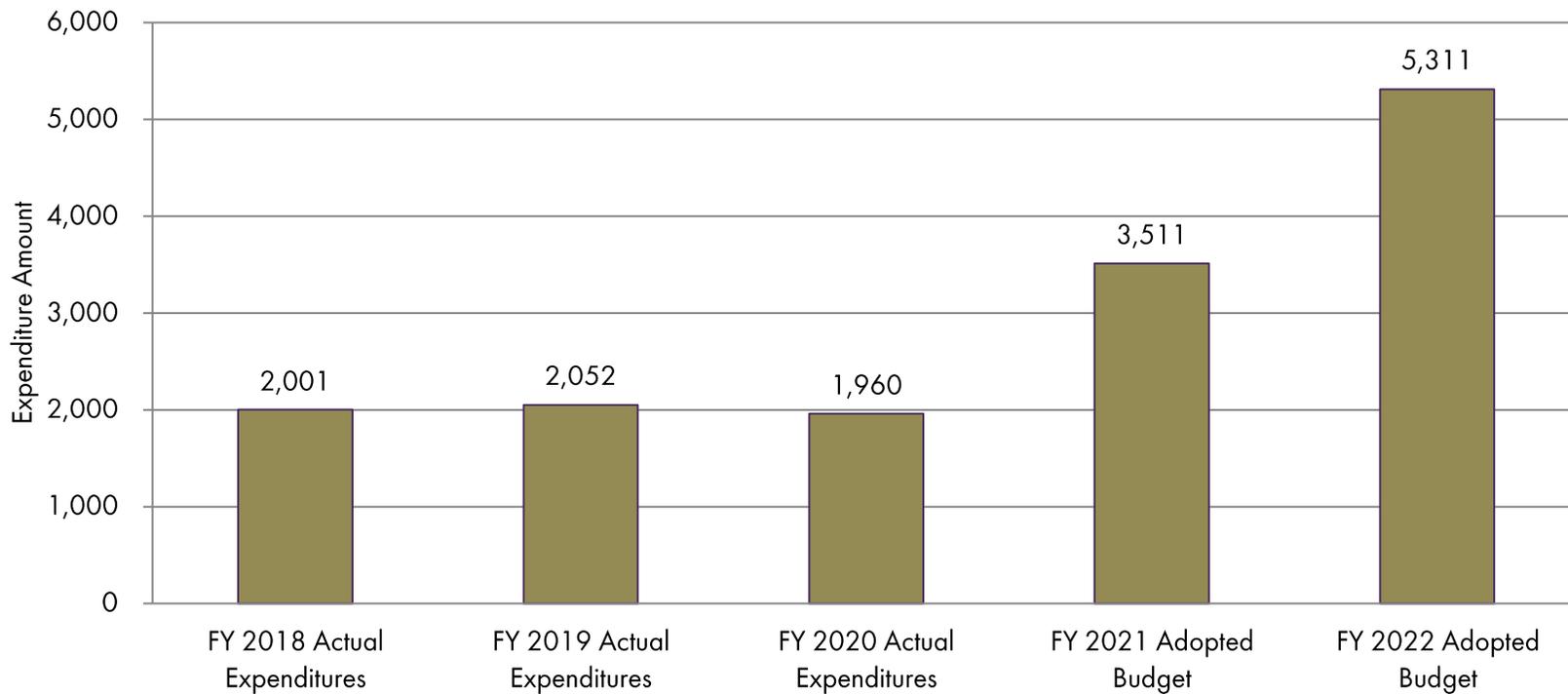
General District Court Expenditures

Account Number	Account Name	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>GENERAL DISTRICT COURT:</u>								
<u>General District Court (21200):</u>								
<i>Contractual Services:</i>								
4-100-21200-3310	Repairs & Maintenance Maintenance Service	0	0	0	200	200	0	0.00%
4-100-21200-3320	Contract	416	2,513	3,781	0	0	0	0.00%
<i>Operational Expenses:</i>								
4-100-21200-5210	Postal Service	450	0	0	800	800	0	0.00%
4-100-21200-5230	Telecommunications	4,351	4,529	3,844	4,700	4,700	0	0.00%
4-100-21200-5410	Lease & Rentals Dues & Association	0	0	314	2,000	2,000	0	0.00%
4-100-21200-5810	Membership	125	0	125	125	125	0	0.00%
<i>Materials and Supplies:</i>								
4-100-21200-6001	Office Supplies Medical & Laboratory	784	583	607	2,600	2,600	0	0.00%
4-100-21200-6004	Supplies	0	0	98	400	400	0	0.00%
4-100-21200-6012	Books and Supplies	611	267	395	400	400	0	0.00%
<i>Capital Outlay:</i>								
4-100-21200-8202	Furniture & Fixtures	646	0	0	0	0	0	0.00%
TOTAL GENERAL DISTRICT COURT:		7,384	7,892	9,165	11,225	11,225	0	0.00%

MAGISTRATE’S OFFICE

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

Magistrates' Office



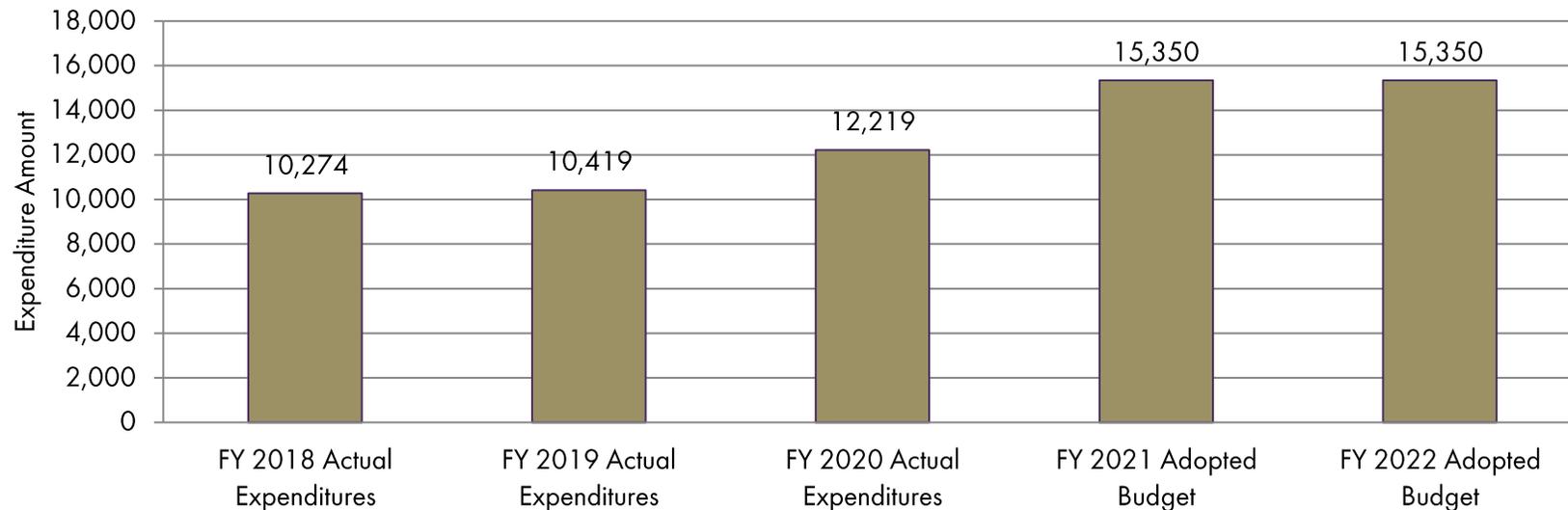
Magistrate's Office Expenditures

Account Number	Account Name	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>MAGISTRATES' OFFICE (21300):</u>								
<i>Contractual Services:</i>								
4-100-21300-3310	Repairs & Maintenance	139	0	84	400	400	0	0.00%
<i>Other Charges:</i>								
4-100-21300-5230	Telecommunications	1453	1,701	1,137	2,000	2,000	0	0.00%
4-100-21300-5810	Dues & Association Membership	0	0	25	25	25	0	0.00%
<i>Materials and Supplies:</i>								
4-100-21300-6001	Office Supplies	263	351	377	350	350	0	0.00%
4-100-21300-6012	Books and Subscriptions	0	0	336	336	336	0	0.00%
<i>Capital Outlay:</i>								
4-100-21300-8101	Machinery & Equipment	0	0	0	0	1,800	1800	0.00%
4-100-21300-8202	Furniture & Fixtures	145	0	0	400	400	0	0.00%
TOTAL MAGISTRATES' OFFICE:		2,001	2,052	1,960	3,511	5,311	1,800	51%

JUVENILE & DOMESTIC RELATIONS COURT

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

Juvenile / Domestic Relations



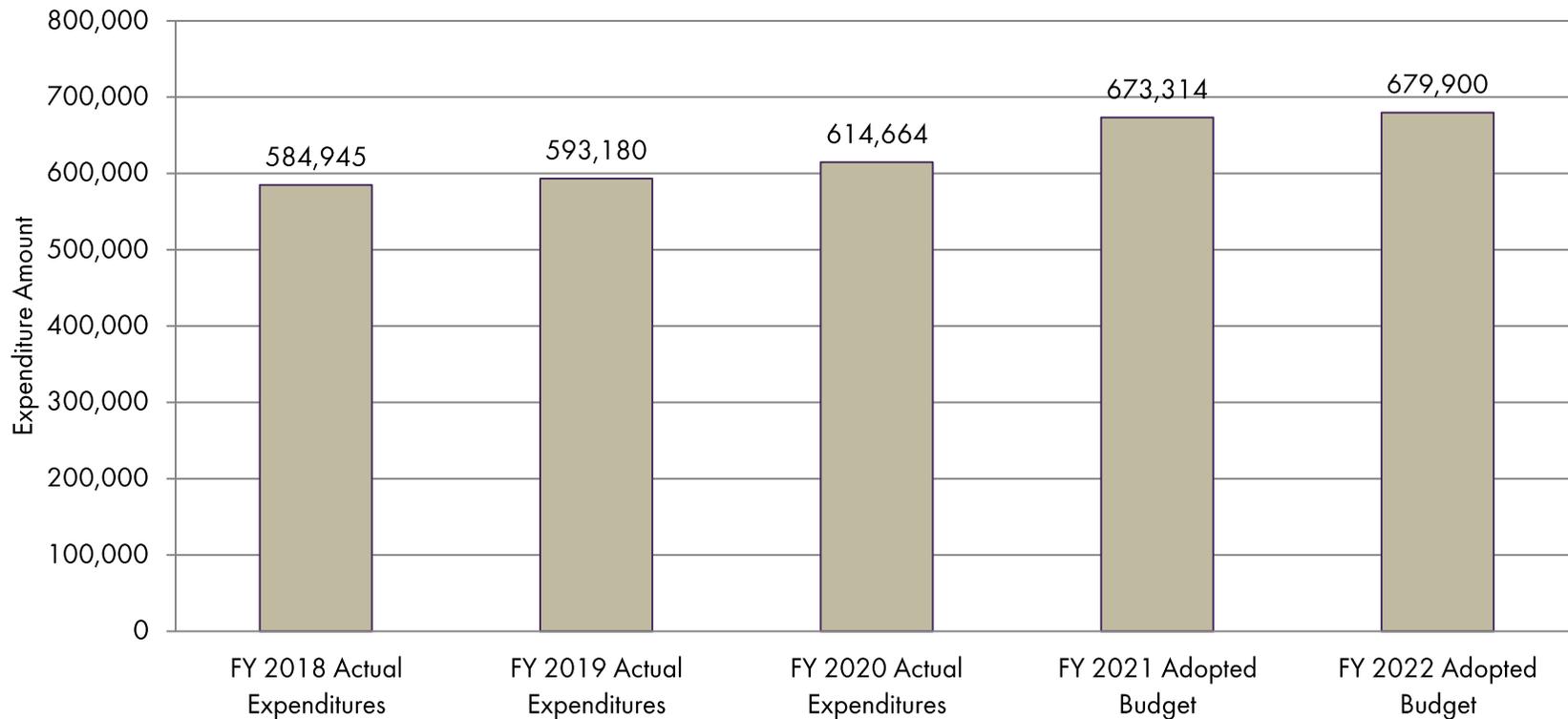
Juvenile & Domestic Relations Court Expenditures

Account Number	Account Name	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
JUVENILE/DOMESTIC RELATIONS (21500):								
<i>Contractual Services:</i>								
4-100-21500-3320	Maintenance & Service Contract	3,393	3,415	3,479	4,200	4,200	0	0.00%
<i>Other Charges:</i>								
4-100-21500-5210	Postal Service	279	150	0	600	600	0	0.00%
4-100-21500-5230	Telecommunications	4,314	4,764	4,299	5,000	5,000	0	0.00%
4-100-21500-5540	Convention, Training, & Education	0	0	475	500	500	0	0.00%
4-100-21500-5810	Dues & Association Membership	0	0	260	350	350	0	0.00%
<i>Materials and Supplies:</i>								
4-100-21500-6001	Office Supplies	579	364	1,276	1,200	1,200	0	0.00%
4-100-21500-6004	Medical & Lab Supplies	756	1,726	1,170	2,000	2,000	0	0.00%
4-100-21500-6012	Books & Supplies	381	0	722	500	500	0	0.00%
<i>Capital Outlay:</i>								
4-100-21500-8202	Furniture & Fixtures	571	0	538	1,000	1,000	0	0.00%
Juvenile & Domestic Relations Administration (001):								
<i>Materials and Supplies:</i>								
4-100-21500-6001-001	Office Supplies	0	0	0	0	0	0	0.00%
4-100-21500-6012-001	Books & Supplies	0	0	0	0	0	0	0.00%
TOTAL JUVENILE/DOMESTIC RELATIONS:		10,274	10,419	12,219	15,350	15,350	0	0%

CLERK OF THE CIRCUIT COURT (COUNTY CLERK)

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

Clerk Of The Court



Clerk of the Circuit Court (County Clerk) Expenditures

Account Number	Account Name	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
COUNTY CLERK/CIRCUIT COURT (21600):								
<i>Salaries & Wages:</i>								
4-100-21600-1100	Salaries & Wages – Regular	347,140	347,394	375,299	388,935	403,075	14,140	3.64%
4-100-21600-1200	Salaries & Wages - Overtime	0	0	0	0	0	0	0.00%
4-100-21600-1300	Salaries & Wages - Part-Time	28,869	32,130	40,286	35,957	35,000	(957)	-2.66%
4-100-21600-1714	Jury & Jury Commissioners	3,128	4,666	6,953	8,000	8,000	0	0.00%
<i>Employee Benefits:</i>								
4-100-21600-2100	FICA/Medicare - Employer	26,694	28,087	29,876	33,116	33,513	396	1.20%
4-100-21600-2210	Virginia Retirement System	33,692	32,789	34,980	40,449	41,920	1,471	3.64%
4-100-21600-2215	Hybrid STD/LTD Premium	683	838	846	900	900	0	0.00%
4-100-21600-2310	Hospitalization Insurance	84,154	76,704	79,531	105,802	95,016	(10,786)	-10.19%
4-100-21600-2400	Group Life Insurance	1,804	1,814	1,941	2,100	2,177	77	3.65%
4-100-21600-2600	Unemployment Insurance	330	219	169	300	200	(100)	-33.33%
4-100-21600-2700	Workers' Compensation Insurance	266	227	246	400	250	(150)	-37.50%
4-100-21600-2900	Accrued Annual and Sick Leave	2,371	14,815	5,158	0	0	0	0.00%
<i>Contractual Services:</i>								
4-100-21600-3120	Professional Services (Audit)	0	4,478	0	4,000	4,000	0	0.00%
4-100-21600-3310	Repairs & Maintenance	0	238	0	500	500	0	0.00%
4-100-21600-3320	Maintenance & Service Contract	23,918	29,916	24,942	34,000	37,000	3,000	8.82%
4-100-21600-3500	Printing	852	320	0	1,500	1,500	0	0.00%

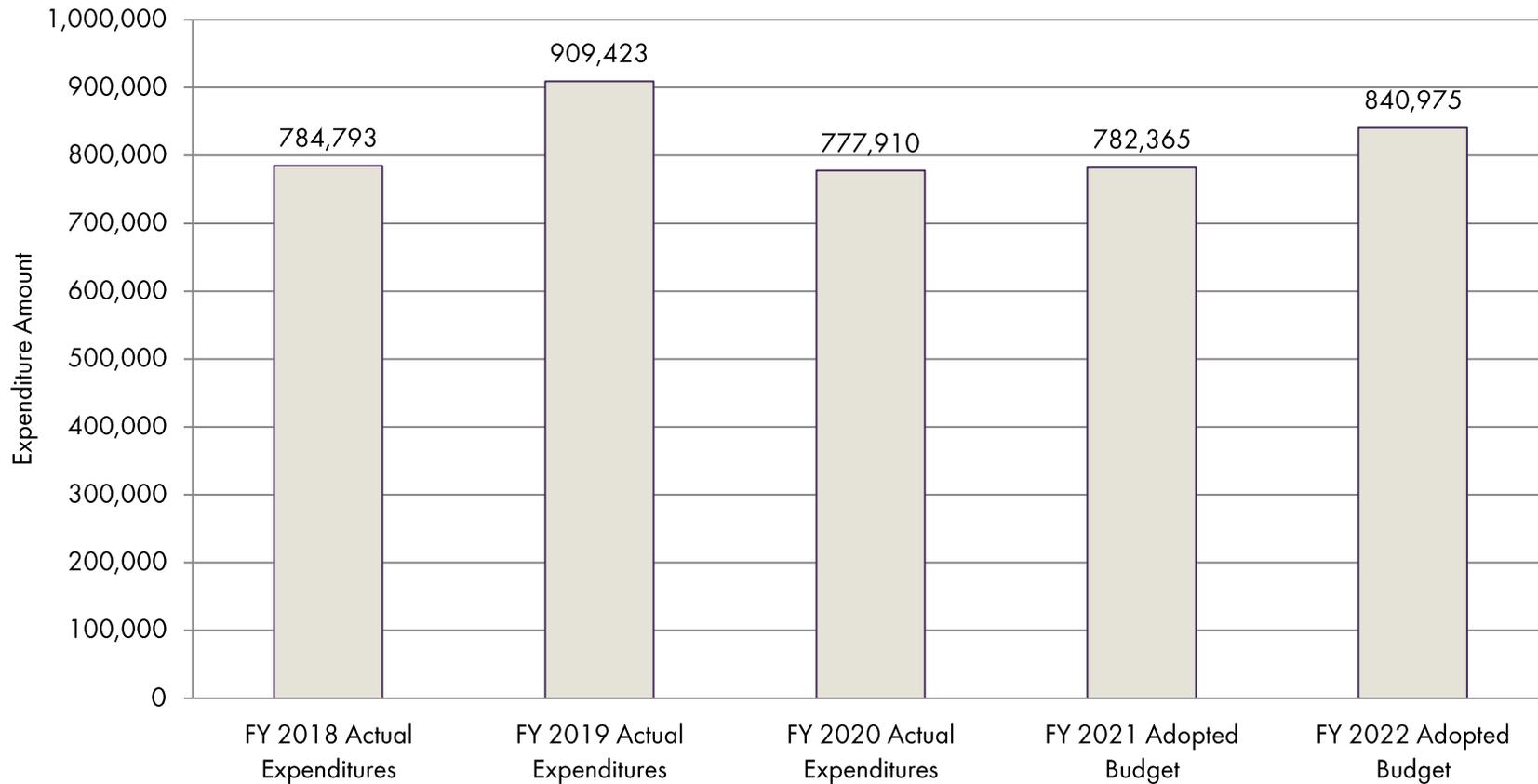
CLERK OF THE CIRCUIT COURT (COUNTY CLERK), CONTINUED

Account Number	Account Name	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Other Charges:</i>								
4-100-21600-5210	Postal Service	5,900	5,383	4,214	4,000	4,000	0	0.00%
4-100-21600-5230	Telecommunications	9,141	7,147	5,679	6,700	6,700	0	0.00%
4-100-21600-5510	Mileage	0	0	0	0	0	0	0.00%
	Dues & Association	345	0	345	505	500	(5)	-0.99%
4-100-21600-5810	Membership							
4-100-21600-5897	Fees - Court Funds	0	0	0	150	150	0	0.00%
<i>Materials and Supplies:</i>								
4-100-21600-6001	Office Supplies	3,612	3,752	3,935	3,000	3,000	0	0.00%
4-100-21600-6004	Medical Supplies	194	509	137	1,500	1,000	(500)	-33.33%
4-100-21600-6021	Record Books	1,835	868	126	1,000	1,000	0	0.00%
							0	0.00%
<i>Capital Outlay:</i>								
4-100-21600-8202	Furniture & Fixtures	878	887	0	500	500	0	0.00%
4-100-21600-8207	EDP Equipment	9,140	0	0	0	0	0	0.00%
TOTAL COUNTY CLERK/CIRCUIT COURT:		584,945	593,180	614,664	673,314	679,900	6,586	1%

SHERIFF – CIVIL PROCESS/COURT SERVICES

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

Sheriff - Civil Process/Court System



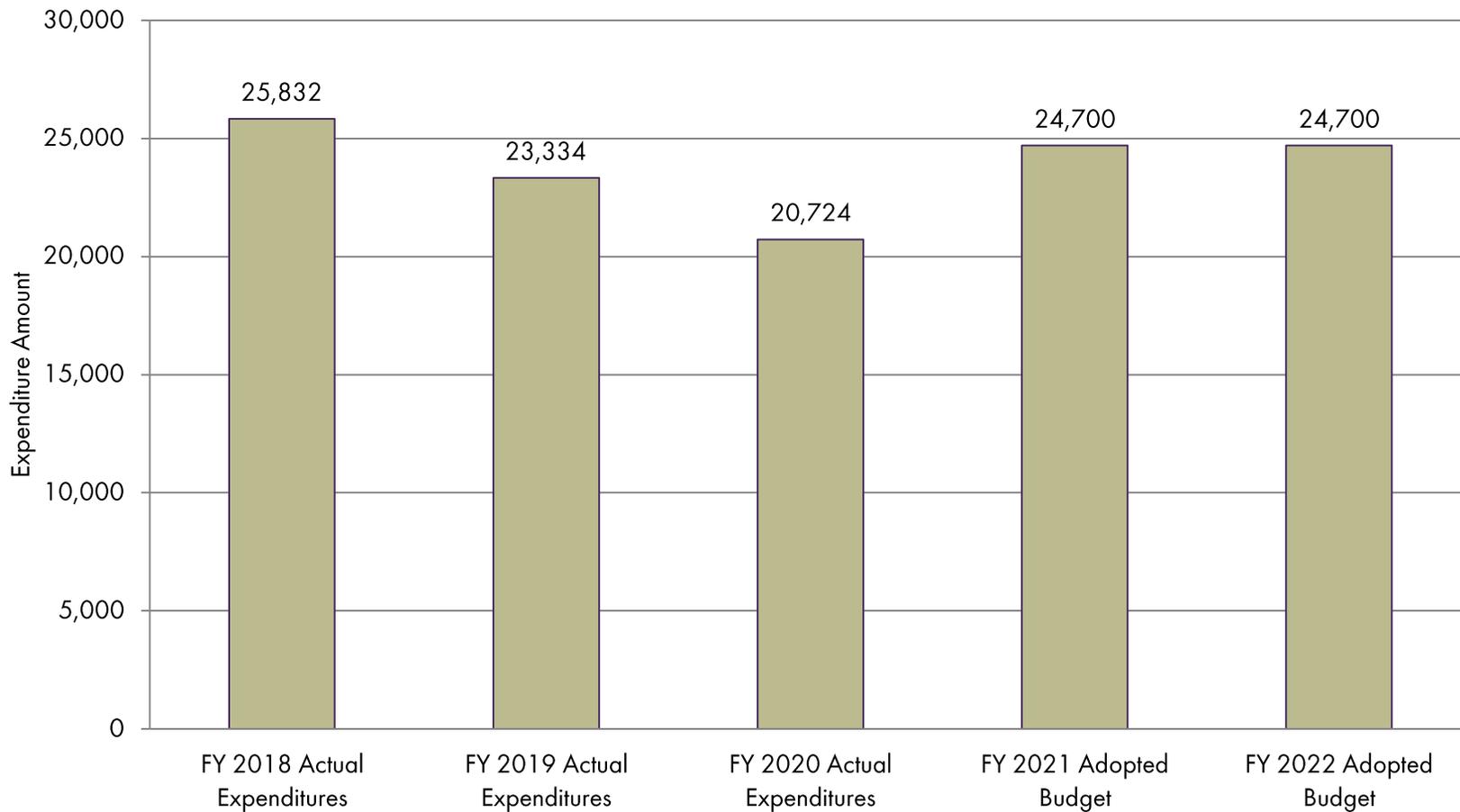
Sheriff – Civil Process/Court Security Expenditures

Account Number	Account Name	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
SHERIFF - COURTS (21700):								
<i>Salaries & Wages:</i>								
4-100-21700-1100	Salaries & Wages – Regular	305,120	359,882	369,235	373,847	381,324	7,477	2.00%
4-100-21700-1300	Salaries & Wages - Part-Time	282,189	259,958	214,942	205,004	246,400	41,396	20.19%
<i>Employee Benefits:</i>								
4-100-21700-2100	FICA/Medicare - Employer	46,813	48,697	45,079	44,282	48,021	3,739	8.44%
4-100-21700-2210	Virginia Retirement System	29,691	33,794	34,597	38,880	39,658	778	2.00%
4-100-21700-2310	Hospitalization Insurance	76,753	84,160	81,561	74,193	64,404	(9,789)	-13.19%
4-100-21700-2400	Group Life Insurance	1,585	1,870	1,920	2,019	2,059	40	1.99%
4-100-21700-2600	Unemployment Insurance	620	427	196	500	500	0	0.00%
4-100-21700-2700	Workers' Compensation Insurance	13,426	9,265	10,101	10,000	10,500	500	5.00%
4-100-21700-2900	Accrued Annual and Sick Leave	0	0	197	0	16,359	16,359	0.00%
<i>Contractual Services:</i>								
4-100-21700-3310	Repairs and Maintenance	12,625	6,290	6,283	7,921	6,500	(1,421)	-17.94%
4-100-21700-3320	Maintenance & Service Contract	0	1,912	1,912	5,689	5,600	(89)	-1.56%
<i>Materials & Supplies:</i>								
4-100-21700-6008	Vehicles Supplies (Gas)	12,429	12,121	11,132	14,864	14,500	(364)	-2.45%
4-100-21700-6009	Auto Repairs & Maintenance	0	13	0	365	350	(15)	-4.11%
4-100-21700-6010	Police Supplies	982	1,278	217	1,600	1,600	0	0.00%
4-100-21700-6011	Uniforms and Wearing Apparel	2,561	4,054	539	3,200	3,200	0	0.00%
4-100-21700-8105	Motor Vehicles & Equipment	0	33,409	0	0	0	0	0.00%
4-100-21700-8214	Site Improvements (Security)	0	52,295	0	0	0	0	0.00%
TOTAL SHERIFF - COURTS:		784,793	909,423	777,910	782,365	840,975	58,610	7%

LAW LIBRARY

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

Law Library



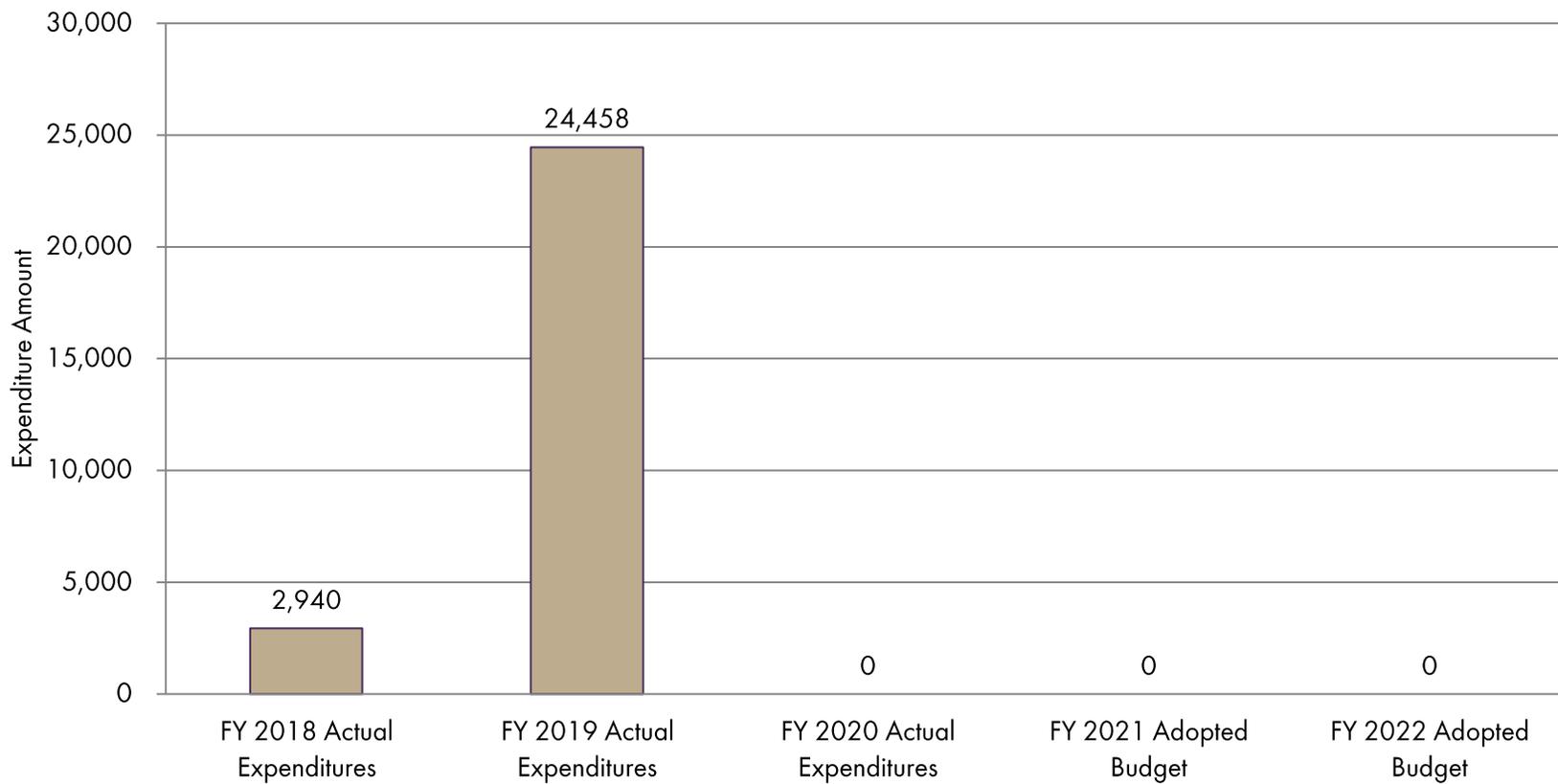
Law Library Expenditures

Account Number	Account Name	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>LAW LIBRARY (21800):</u>								
<i>Contractual Services:</i>								
4-100-21800-3320	Maintenance and Service Contracts	16,155	15,234	14,373	17,500	17,500	0	0.00%
<i>Other Charges:</i>								
4-100-21800-5230	Telecommunications	834	669	527	1,200	1,200	0	0.00%
<i>Materials and Supplies:</i>								
4-100-21800-6012	Books & Supplies	5,455	7,431	5,823	6,000	6,000	0	0.00%
<i>Capital Outlay:</i>								
4-100-21800-8202	Furniture & Fixtures	3,388	0	0	0	0	0	0.00%
TOTAL LAW LIBRARY:		25,832	23,334	20,724	24,700	24,700	0	0%

RECORDS RESTORATION

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

Record Restoration



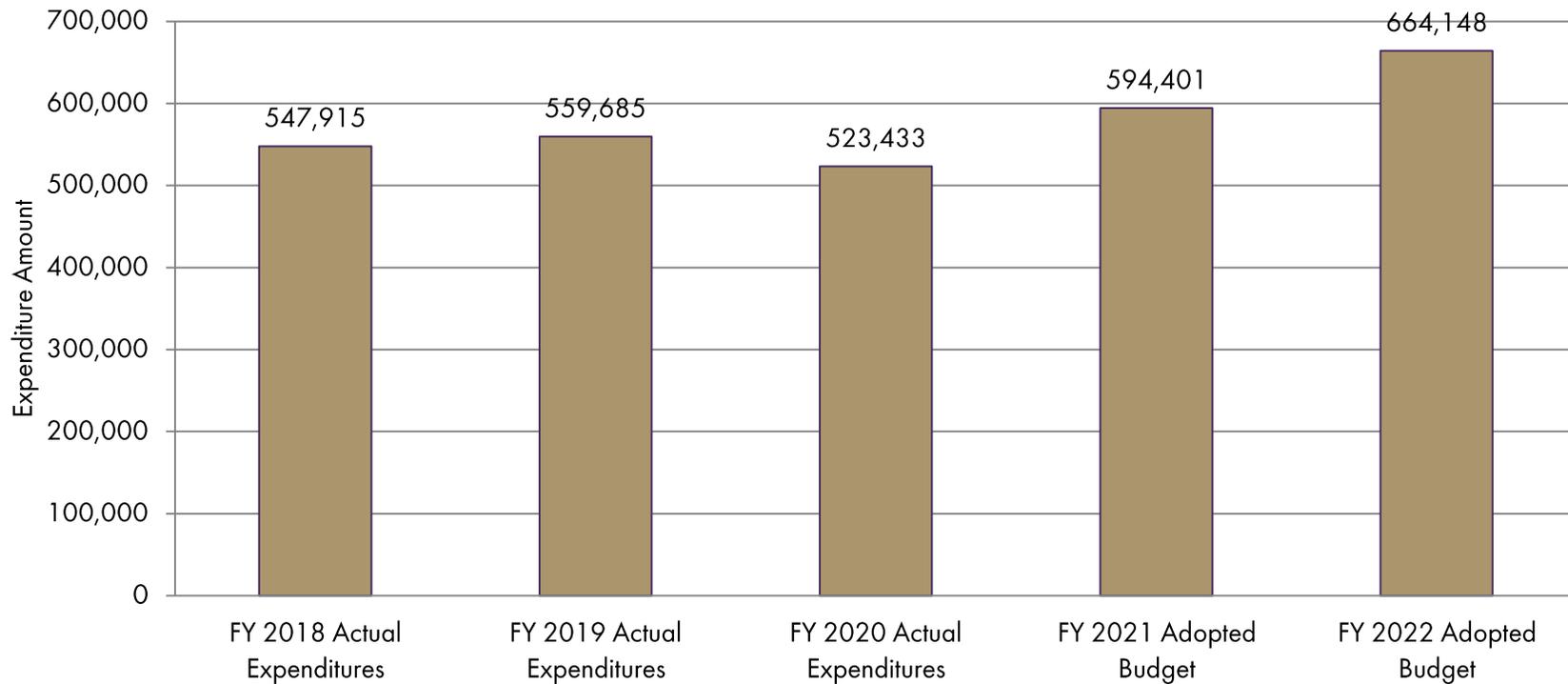
Records Restoration Expenditures

Account Number	Account Name	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>RECORDS RESTORATION (21910):</u>								
<i>Contractual Services:</i>								
4-100-21910-3161	Microfilming	2,940	24,458	0	0	0	0	0.00%
TOTAL RECORDS RESTORATION:		2,940	24,458	0	0	0	0	0%

COMMONWEALTH’S ATTORNEY

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

Commonwealth's Attorney



Commonwealth’s Attorney Expenditures

Account Number	Account Name	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>COMMONWEALTH'S ATTORNEY (22100):</u>								
<i>Salaries & Wages:</i>								
4-100-22100-1100	Salaries & Wages – Regular	395,356	389,842	340,268	407,621	464,220	56,599	13.89%
4-100-22100-1300	Salaries & Wages - Part-Time	0	0	0	0	0	0	0.00%
<i>Employee Benefits:</i>								
4-100-22100-2100	FICA/Medicare - Employer	28,908	28,273	24,290	31,183	35,513	4,330	13.89%
4-100-22100-2210	Virginia Retirement System	37,780	36,755	31,909	42,393	48,279	5,886	13.88%
4-100-22100-2215	Hybrid STD/LTD Premium	36	436	0	600	300	(300)	-50.00%
4-100-22100-2310	Hospitalization Insurance	56,606	66,864	63,615	83,053	86,210	3,157	3.80%
4-100-22100-2400	Group Life Insurance	2,023	2,034	1,771	2,201	2,507	306	13.89%
4-100-22100-2600	Unemployment Insurance	172	153	44	100	100	0	0.00%
4-100-22100-2700	Workers' Compensation Insurance	295	262	296	474	300	(174)	-36.71%
4-100-22100-2900	Accrued Annual & Sick Leave	4,826	1,833	1,138	0	0	0	0.00%
<i>Contractual Services:</i>								
4-100-22100-3166	Contractual Services	0	290	1,354	3,000	3,000	0	0.00%
4-100-22100-3310	Repairs & Maintenance	0	0	0	250	250	0	0.00%
4-100-22100-3320	Maintenance & Service Contract	292	3,945	18,881	2,434	2,400	(34)	-1.40%

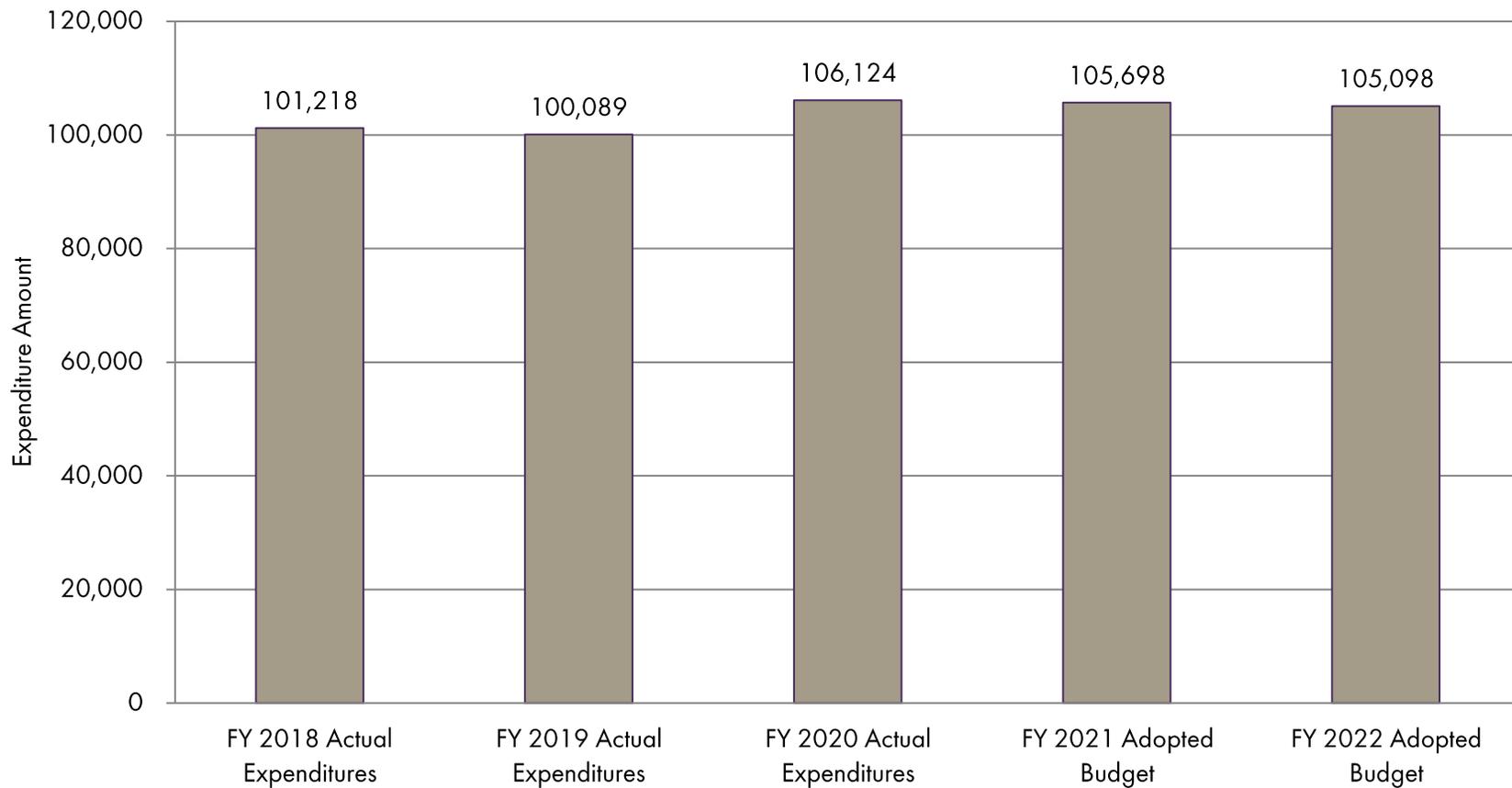
COMMONWEALTH'S ATTORNEY, CONTINUED

Account Number	Account Name	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Other Charges:</i>								
4-100-22100-5210	Postal Service	578	800	680	1,600	1,600	0	0.00%
4-100-22100-5230	Telecommunications	3,026	5,771	3,615	6,672	6,670	(2)	-0.03%
4-100-22100-5540	Convention, Training, & Education	400	1,917	0	0	0	0	0.00%
4-100-22100-5810	Dues & Association Membership	2,265	3,900	2,607	1,500	1,500	0	0.00%
<i>Materials and Supplies:</i>								
4-100-22100-6001	Office Supplies	7,887	8,736	23,799	3,600	3,600	0	0.00%
4-100-22100-6012	Books & Supplies	5,038	5,914	7,188	4,720	4,700	(20)	-0.42%
<i>Capital Outlay:</i>								
4-100-22100-8107	EDP Equipment	2,426	1,962	1,978	3,000	3,000	0	0.00%
TOTAL COMMONWEALTH'S ATTORNEY:		547,915	559,685	523,433	594,401	664,148	69,747	12%

VICTIM WITNESS PROGRAM

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

Victim Witness Program



Victim Witness Program Expenditures

Account Number	Account Name	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>VICTIM-WITNESS (22200):</u>								
<i>Salaries & Wages:</i>								
4-100-22200-1100	Salaries & Wages – Regular	51,832	53,646	55,255	53,646	55,255	1,609	3.00%
4-100-22200-1200	Salaries Overtime	0	-369	0	0	0	0	0.00%
4-100-22200-1300	Salaries & Wages – Part-Time	16,900	15,003	20,454	17,876	16,847	(1,029)	-5.76%
<i>Employee Benefits:</i>								
4-100-22200-2100	FICA/Medicare - Employer	4,554	4,478	5,163	5,471	5,516	44	0.81%
4-100-22200-2210	Virginia Retirement System	4,984	5,042	5,064	5,663	5,750	87	1.54%
4-100-22200-2310	Hospitalization Insurance	14,582	15,792	15,940	17,561	17,330	(231)	-1.32%
4-100-22200-2400	Group Life Insurance	266	279	281	298	300	2	0.67%
4-100-22200-2500	VRS Health Insurance Credit	67	60	59	60	60	0	0.00%
4-100-22200-2600	Unemployment Insurance	50	35	24	50	30	(20)	-40.00%
4-100-22200-2700	Workers' Compensation Insurance	52	42	46	70	50	(20)	-28.57%
<i>Other Charges:</i>								
4-100-22200-5210	Postage	392	0	250	552	350	(202)	-36.54%
4-100-22200-5230	Telecommunications	548	501	290	500	240	(260)	-52.00%
4-100-22200-5510	Mileage	498	1,078	1,048	854	730	(124)	-14.52%
4-100-22200-5520	Convention, Training, & Education	2,072	0	0	0	0	0	0.00%
4-100-22200-5530	Food & Lodging	2,368	1,058	1,152	1,000	1,200	200	20.00%
4-100-22200-5540	Travel (Convention & Education)	0	625	580	700	750	50	7.14%
4-100-22200-5810	Dues & Association Membership	150	295	150	447	450	3	0.67%

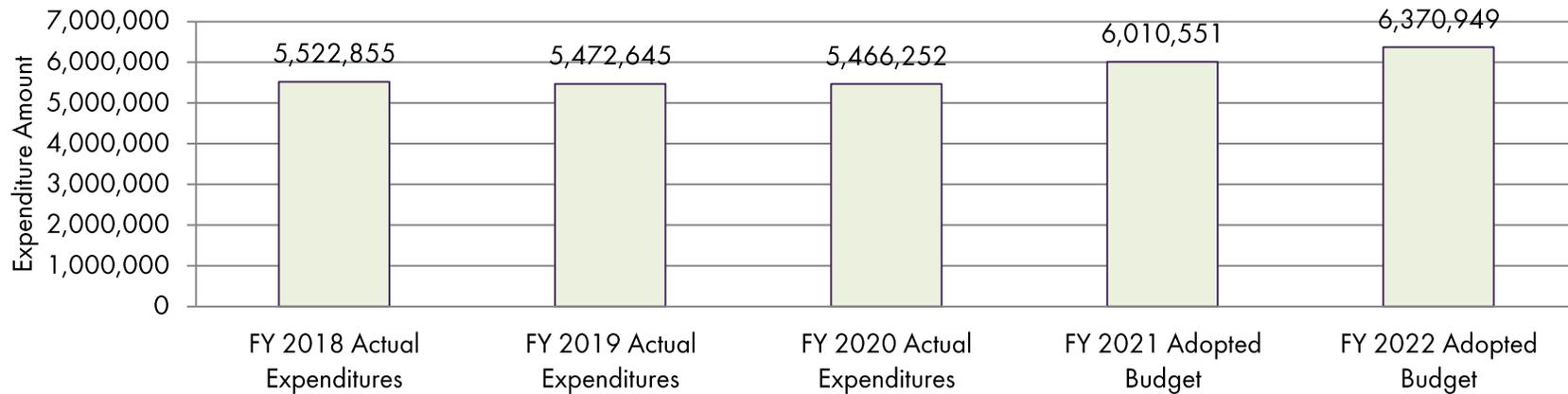
VICTIM WITNESS PROGRAM, CONTINUED

Account Number	Account Name	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Materials and Supplies:</i>								
4-100-22200-6001	Office Supplies	1,802	2,524	366	950	240	(710)	-74.74%
4-100-22200-6014	Operating Supplies	100	0	0	0	0	0	0.00%
TOTAL VICTIM-WITNESS:		101,218	100,089	106,124	105,698	105,098	(600)	-1%

SHERIFF – LAW ENFORCEMENT

Law enforcement within the Sheriff’s Department consists of a Patrol Division, a Criminal Investigations Division, and a Crime Prevention Division. The Patrol Division is responsible for answering calls for service, investigations of misdemeanor crimes, initial investigations of felonious crimes, and patrolling the streets and highways for traffic infractions. Additionally, this division conducts property checks, serves warrants, responds to alarms, handles detention and protective orders, prepares cases and presents evidence in court. The Patrol Division handles traffic complaints and coordinates and establishes special details such as DUI checkpoints and seatbelt safety checkpoints. The Criminal Investigations Division handles major felony cases and more serious and violent misdemeanor cases, in addition to special investigations into drugs, gangs, child pornography, child sexual abuse, child physical abuse, white collar crime, computer crimes, and fraud. The Crime Prevention Division administers programs and activities aimed to prevent either victimization or criminalization; these programs and activities include Neighborhood Watch, D.A.R.E, Project Lifesaver, TRIAD, Class Action, and RAD. The Sheriff is a constitutional officer elected on a four-year term by the Shenandoah County citizenry. Deputies serve under the direct supervision and at the pleasure of the Sheriff.

Sheriff - Law Enforcement



Sheriff – Law Enforcement Expenditures

Account Number	Account Name	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
SHERIFF - LAW ENFORCEMENT (31200):								
<i>Salaries & Wages:</i>								
4-100-31200-1100	Salaries & Wages – Regular	2,491,436	2,592,516	2,681,419	2,830,798	3,028,714	197,916	6.99%
4-100-31200-1200	Salaries & Wages - Overtime	315,110	247,502	160,489	225,000	250,000	25,000	11.11%
4-100-31200-1204	Salaries & Wages Holiday	15,160	63,122	66,606	69,703	76,346	6,643	9.53%
4-100-31200-1300	Salaries & Wages - Part-Time	123,308	114,464	98,440	115,650	156,064	40,414	34.95%
4-100-31200-1700	Stipends - On-Call	14,542	18,518	18,162	16,689	17,356	667	4.00%
<i>Employee Benefits:</i>								
4-100-31200-2100	FICA/Medicare - Employer	212,870	218,366	215,219	245,930	270,144	24,214	9.85%
4-100-31200-2210	Virginia Retirement System	242,995	243,562	252,037	294,403	314,986	20,583	6.99%
4-100-31200-2215	Hybrid Premium	563	618	570	700	600	(100)	-14.29%
4-100-31200-2310	Hospitalization Insurance	566,637	617,580	671,507	743,434	750,712	7,278	0.98%
4-100-31200-2400	Group Life Insurance	12,999	13,438	13,974	15,286	16,355	1,069	6.99%
4-100-31200-2500	VRS Health Insurance Credit	4	0	0	0	0	0	0.00%
4-100-31200-2600	Unemployment Insurance	1,446	1,376	639	1,500	1,300	(200)	-13.33%
4-100-31200-2700	Workers' Compensation Insurance	72,777	50,380	58,607	80,751	60,000	(20,751)	-25.70%
4-100-31200-2810	Clothing Allowance - Investigations	11,000	11,000	0	0	13,200	13,200	0.00%
4-100-31200-2820	Professional Development	0	0	0	0	2,400	2,400	0.00%
4-100-31200-2900	Accrued Annual & Sick Leave Payout	25,460	26,724	8,037	25,000	25,000	0	100.00%

SHERIFF – LAW ENFORCEMENT, CONTINUED

Account Number	Account Name	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Contractual Services:								
4-100-31200-3110	Professional Health Services	7,372	2,700	2,534	7,000	5,000	(2,000)	-28.57%
4-100-31200-3180	Contractual Services/Warrants	6,389	3,211	9,165	17,000	17,000	0	0.00%
4-100-31200-3310	Repairs & Maintenance	61,536	73,814	72,734	75,000	75,000	0	0.00%
4-100-31200-3320	Maintenance & Service Contract	24,035	18,781	192,477	236,056	306,000	69,944	29.63%
4-100-31200-3600	Advertising	312	65	396	500	500	0	0.00%
Other Charges:								
4-100-31200-5210	Postal Service	1,041	961	1,313	3,654	1,500	(2,154)	-58.95%
4-100-31200-5230	Telecommunications	81,824	87,582	91,216	82,000	95,000	13,000	15.85%
4-100-31200-5305	Auto Insurance	31,044	32,011	37,359	41,000	41,000	0	0.00%
4-100-31200-5309	Inland Marine Insurance	11	26	29	50	50	0	0.00%
4-100-31200-5435	Rental Postage Meter/Scale	279	372	372	528	530	2	0.38%
4-100-31200-5510	Mileage	651	771	473	1,000	1,000	0	0.00%
4-100-31200-5530	Food & Lodging	42,727	36,849	33,517	36,000	44,000	8,000	22.22%
4-100-31200-5540	Convention, Training, & Education	13,906	12,803	10,573	20,000	30,000	10,000	50.00%
4-100-31200-5550	Extradition of Prisoners	2,676	1,189	2,135	4,500	4,500	0	0.00%
4-100-31200-5810	Dues & Association Membership	4,584	4,115	4,103	5,600	6,100	500	8.93%
Materials and Supplies:								
4-100-31200-6001	Office Supplies	8,473	9,987	8,589	8,200	8,200	0	0.00%
4-100-31200-6004	Medical Supplies	0	0	0	7,500	5,000	(2,500)	-33.33%
4-100-31200-6008	Vehicles Supplies (Gas)	110,145	119,695	119,204	141,107	152,600	11,493	8.14%
4-100-31200-6009	Auto Repairs & Maintenance	791	1,109	949	2,500	2,500	0	0.00%

SHERIFF – LAW ENFORCEMENT, CONTINUED

Account Number	Account Name	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-31200-6010	Police Supplies	97,613	79,317	80,766	92,000	112,000	20,000	21.74%
4-100-31200-6011	Uniforms and Wearing Apparel	15,185	13,532	4,021	14,000	14,000	0	0.00%
4-100-31200-6012	Books and Subscriptions	0	1,118	1,375	1,200	1,200	0	0.00%
4-100-31200-6030	Drug Dog	459	663	1,313	1,500	2,300	800	53.33%
Payment to Joint Operations:								
4-100-31200-7000	Training School	49,600	51,460	50,220	55,800	56,000	200	0.36%
4-100-31200-7001	Special Task Force	16,123	16,319	13,392	17,850	17,850	0	0.00%
4-100-31200-7002	Gang Grant	2,206	2,091	3,092	3,500	4,745	1,245	35.57%
Capital Outlay:								
4-100-31200-8103	Communication Equipment	0	0	0	7,000	3,500	(3,500)	-50.00%
4-100-31200-8105	Motor Vehicles & Equipment	0	93,360	153,631	0	0	0	0.00%
4-100-31200-8202	Furniture & Fixtures	165	0	0	500	0	(500)	-100.00%
4-100-31200-8207	EDP Equipment	130,831	155,452	11,900	0	9,900	9,900	0.00%
4-100-31200-8101	Machinery & Equipment - Replacement	0	0	0	0	15,710	15,710	100.00%
4-100-31200-8214	Range Site Improvements	81	776	497	2,100	2,000	(100)	-4.76%
4-131-03120-0001	Asset Sharing Expenditures	579,815	243,093	129,595	193,662	0	(193,662)	-100.00%
DMV Grant Program:								
Salaries & Wages:								
4-100-31200-1201	Salaries & Wages- Overtime - DMV	20,014	21,353	19,001	21,000	22,800	1,800	8.57%

SHERIFF – LAW ENFORCEMENT, CONTINUED

Account Number	Account Name	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Employee Benefits:</i>								
4-100-31200-2101	FICA/Medicare - Employer - DMV	1,414	1,464	1,385	1,607	1,744	138	8.56%
<i>Materials and Supplies:</i>								
4-100-31200-6010-009	Police Supplies - DMV Grant	0	0	0	4,180	4,180	0	0.00%
<u>Bulletproof Vest Program</u>								
<i>Materials and Supplies:</i>								
4-100-31200-6010-001	Police Supplies - Bulletproof Vest Grant	0	793	3,912	17,738	17,738	0	0.00%
<u>Forestry Grant Program:</u>								
<i>Salaries & Wages:</i>								
4-100-31200-1202	Salaries & Wages-Overtime - Forestry	4,958	5,993	6,810	5,280	5,280	0	0.00%
<i>Employee Benefits:</i>								
4-100-31200-2102	FICA/Medicare - Employer - Forestry	362	387	548	404	404	0	0.02%
<u>Project Lifesaver Program:</u>								
<i>Materials and Supplies:</i>								
4-100-31200-6010-004	Police Supplies - Project Lifesaver	417	1,818	693	3,491	3,527	36	1.03%
<u>Public Defender Fees:</u>								
<i>Contractual Services:</i>								
4-100-31200-3170-005	Professional Services - Public Defender	0	0	0	0	874	874	0.00%

SHERIFF – LAW ENFORCEMENT, CONTINUED

Account Number	Account Name	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>Leadership Camp Program:</u>								
<i>Contractual Services:</i>								
4-100-31200-3180-006	Contractual Services - Youth Camp	14,149	14,830	0	14,900	14,900	0	0.00%
<i>Materials and Supplies:</i>								
4-100-31200-6010-006	Police Supplies - Youth Camp	567	584	0	1,000	1,000	0	0.00%
<u>Project Backpack Program:</u>								
<i>Materials and Supplies:</i>								
4-100-31200-6010-008	Police Supplies - Project Backpack	2,764	725	4,783	10,150	10,150	0	0.00%
<u>Town of Edinburg Law Enforcement Services:</u>								
<i>Salaries & Wages:</i>								
4-100-31200-1100-010	Salaries & Wages – Regular - EPD	51,664	60,012	52,831	86,090	84,700	(1,390)	-1.61%
4-100-31200-1200-010	Salaries & Wages– Overtime-EPD	2,026	1,419	1,536	0	0	0	0.00%
<i>Employee Benefits:</i>								
4-100-31200-2100-010	FICA/Medicare– Employer-EPD	3,897	4,768	4,170	6,586	6,680	94	1.43%
4-100-31200-2210-010	Virginia Retirement System - EPD	4,995	5,486	4,827	8,953	8,810	(143)	-1.60%
4-100-31200-2310-010	Hospitalization - EPD	17,281	14,996	12,534	17,401	17,115	(286)	-1.64%
4-100-31200-2400-010	Group Life - EPD	268	303	268	465	460	(5)	-1.05%
4-100-31200-2600-010	Unemployment - EPD	76	69	33	100	100	0	0.00%
4-100-31200-2700-010	Workers' Compensation - EPD	1,422	1,051	1,286	2,050	1,300	(750)	-36.59%

SHERIFF – LAW ENFORCEMENT, CONTINUED

Account Number	Account Name	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Materials and Supplies:</i>								
4-100-31200-6008-010	Vehicles Supplies (Gas) - EPD	400	0	0	0	0	0	0.00%
<i>Payment to Joint Operations:</i>								
4-100-31200-7000-010	Training School - EPD	0	0	1,240	0	0	0	0.00%
<i>Salaries & Wages:</i>								
Toms Brook LE Services								
4-100-31200-1100-013	Salaries & Wages – Regular - Toms Brook	0	0	0	0	43,045	43,045	0.00%
4-100-31200-1300-013	Salaries & Wages - Overtime - Toms Brook	0	10,095	21,196	0	0	0	0.00%
<i>Employee Benefits:</i>								
4-100-31200-2100-013	FICA/Medicare - Employer - Toms Brook	0	0	0	0	3,295	3,295	0.00%
4-100-31200-2210-013	Virginia Retirement System - Toms Brook	0	0	0	0	4,735	4,735	0.00%
4-100-31200-2310-013	Hospitalization - Toms Brook	0	0	0	0	12,285	12,285	0.00%
4-100-31200-2400-013	Group Life - Toms Brook	0	0	0	0	215	215	0.00%
4-100-31200-2600-013	Unemployment - Toms Brook	0	0	0	0	55	55	0.00%
4-100-31200-2700-013	Workers' Compensation - Toms Brook	0	0	0	0	950	950	0.00%

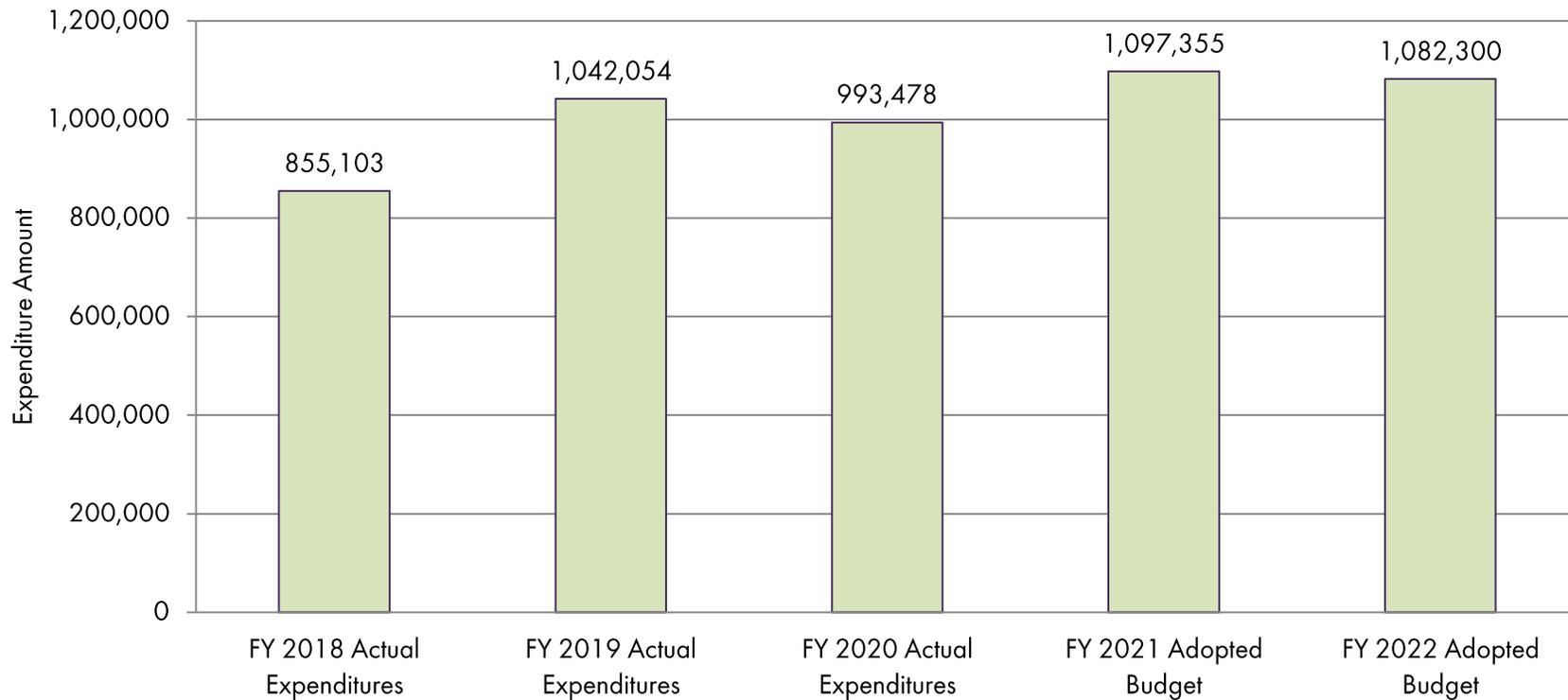
SHERIFF – LAW ENFORCEMENT, CONTINUED

Account Number	Account Name	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>DCJS - SRO Grant</u>								
<i>Salaries & Wages:</i>								
4-100-31200-1100-015	Salaries & Wages- Overtime - SRO	0	28,725	35,750	43,045	51,170	8,125	18.88%
<i>Employee Benefits:</i>								
4-100-31200-2100-015	FICA/Medicare - Employer - SRO Grant	0	2,199	2,735	3,293	3,915	622	18.89%
4-100-31200-2210-015	VRS - SRO Grant	0	1,438	3,350	4,735	5,740	1,005	21.22%
4-100-31200-2310-015	Hospitalization - SRO Grant	0	7,824	0	8,773	17,570	8,797	100.27%
4-100-31200-2400-015	Group Life - SRO Grant	0	227	208	213	215	2	0.94%
4-100-31200-2600-015	SRO - Unemployment	0	0	0	0	55	55	0.00%
4-100-31200-2700-015	SRO - Worker's Compensation	0	0	0	947	1,080	133	14.04%
<u>ICAC Grant</u>								
<i>Contractual Services:</i>								
4-100-31200-3180-016	Contractual Services-Crimes Against Children	0	3,699	4,512	5,000	7,000	2,000	40.00%
TOTAL SHERIFF - LAW ENFORCEMENT:		5,522,855	5,472,645	5,466,252	6,010,551	6,370,949	360,398	6%

VOLUNTEER FIRE DEPARTMENT

The Volunteer Fire Department consists of funding made to the ten volunteer fire companies that serve Shenandoah County. Resources provided to the volunteer fire companies are used to support the mission of providing fire suppression and protection to the residents of their service and surrounding areas of the County. Funding includes direct annual contributions per services provided by each volunteer company as well as other operational costs, including maintenance, general liability insurance, accident and sickness insurance, workers' compensation insurance, training, and fuel.

Volunteer Fire & Rescue



Volunteer Fire Department Expenditures

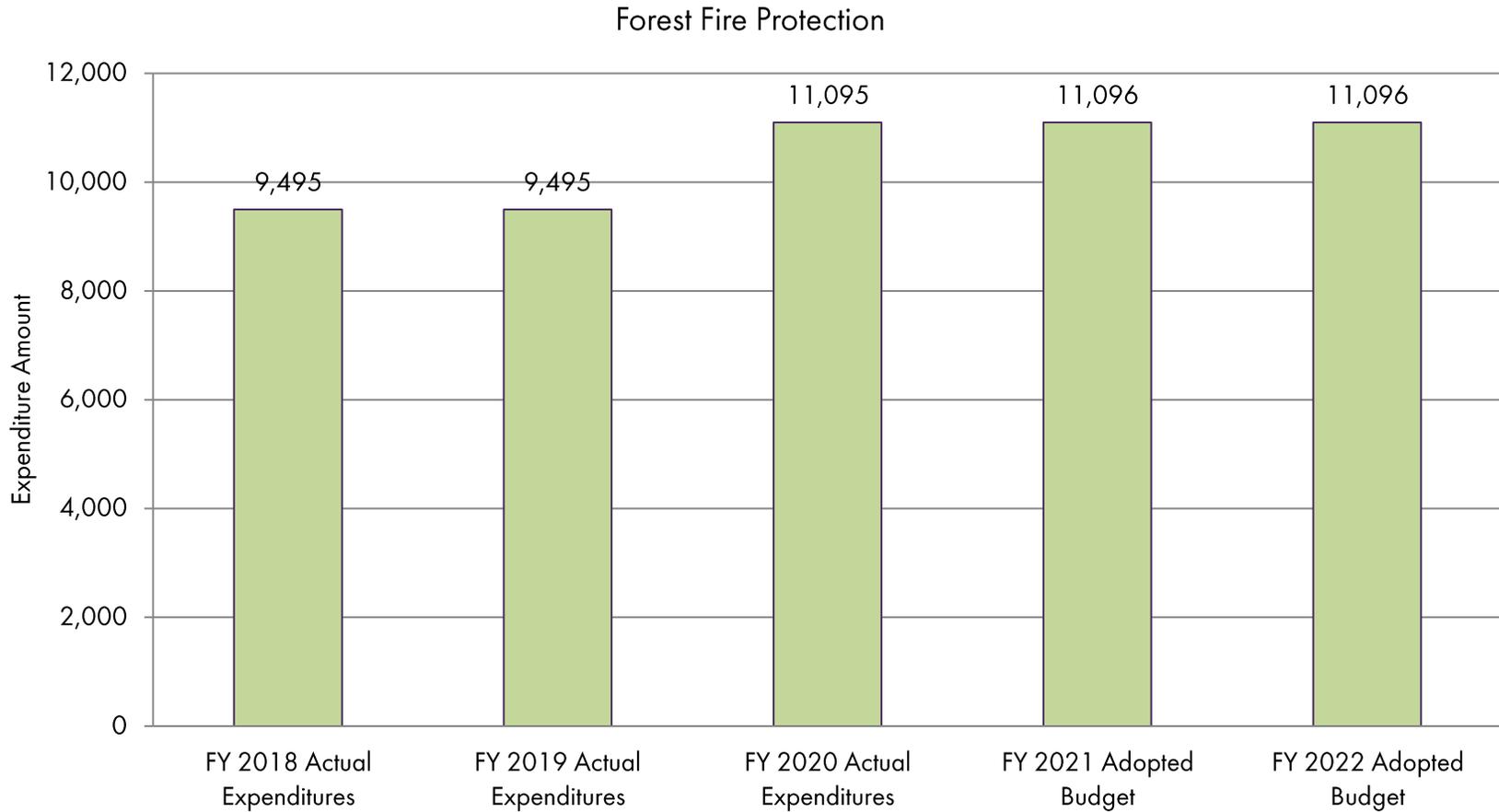
Account Number	Account Name	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>VOLUNTEER FIRE & RESCUE (32200):</u>								
<i>Employee Benefits:</i>								
4-100-32200-2510	Group Accident/Sickness Insurance	24,604	24,604	26,667	28,934	28,700	(234)	-0.81%
4-100-32200-2700	Workers' Compensation Insurance	85,489	68,877	54,330	95,177	95,000	(177)	-0.19%
<i>Contractual Services:</i>								
4-100-32200-3110	Professional Health Services	0	0	327	2,000	1,000	(1,000)	-50.00%
4-100-32200-3180	Contractual Services	0	0	172	1,500	750	(750)	-50.00%
4-100-32200-3310	Repairs & Maintenance	44,065	41,206	45,473	40,000	42,500	2,500	6.25%
4-100-32200-3320	Maintenance & Service Contracts	0	0	4,560	0	15,000	15,000	0.00%
<i>Other Charges:</i>								
4-100-32200-5230	Telecommunications	0	0	0	0	0	0	0.00%
4-100-32200-5308	General Liability Insurance	2,607	138,702	154,564	140,500	140,500	0	0.00%
4-100-32200-5540	Convention, Training, & Education	0	2,120	1,035	5,000	6,000	1,000	20.00%
4-100-32200-5640	Contributions	480,000	512,000	512,000	512,000	517,500	5,500	1.07%
4-100-32200-5641	State Fire Program Fund	83,776	86,737	91,269	82,576	82,600	24	0.03%
4-100-32200-5643	Four for Life Funds	0	49,540	0	41,119	34,397	(6,722)	-16.35%
4-100-32200-5644	Lord Fairfax EMS Council	13,665	13,665	13,665	13,665	15,353	1,688	12.35%

VOLUNTEER FIRE DEPARTMENT, CONTINUED

Account Number	Account Name	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Materials and Supplies:</i>								
4-100-32300-6002	Food Supplies	0	0	0	1,000	1,000	0	0.00%
4-100-32200-6008	Vehicles Supplies (Gas)	87,374	97,240	83,916	100,000	85,000	(15,000)	-15.00%
4-100-32200-6009	Repairs and Maintenance Supplies	2,000	1,546	1,646	24,000	0	(24,000)	-100.00%
4-100-32200-6011	Uniforms and Wearing Apparel	549	0	390	0	8,500	8,500	0.00%
4-100-32200-6012	Books & Supplies	1,590	5,700	3,464	4,884	6,000	1,116	22.85%
4-100-32200-6014	Operating Supplies	600	116	0	5,000	2,500	(2,500)	-50.00%
<i>Capital Outlay:</i>								
4-100-32200-8101	Machinery and Equipment	28,782	0	0	0	0	0	0.00%
4-100-32200-8207	Computer Equipment & Hardware	0	0	0	0	0	0	0.00%
TOTAL VOLUNTEER FIRE & RESCUE:		855,103	1,042,054	993,478	1,097,355	1,082,300	(15,055)	-1%

FOREST FIRE PROTECTION

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



Forest Fire Protection Expenditures

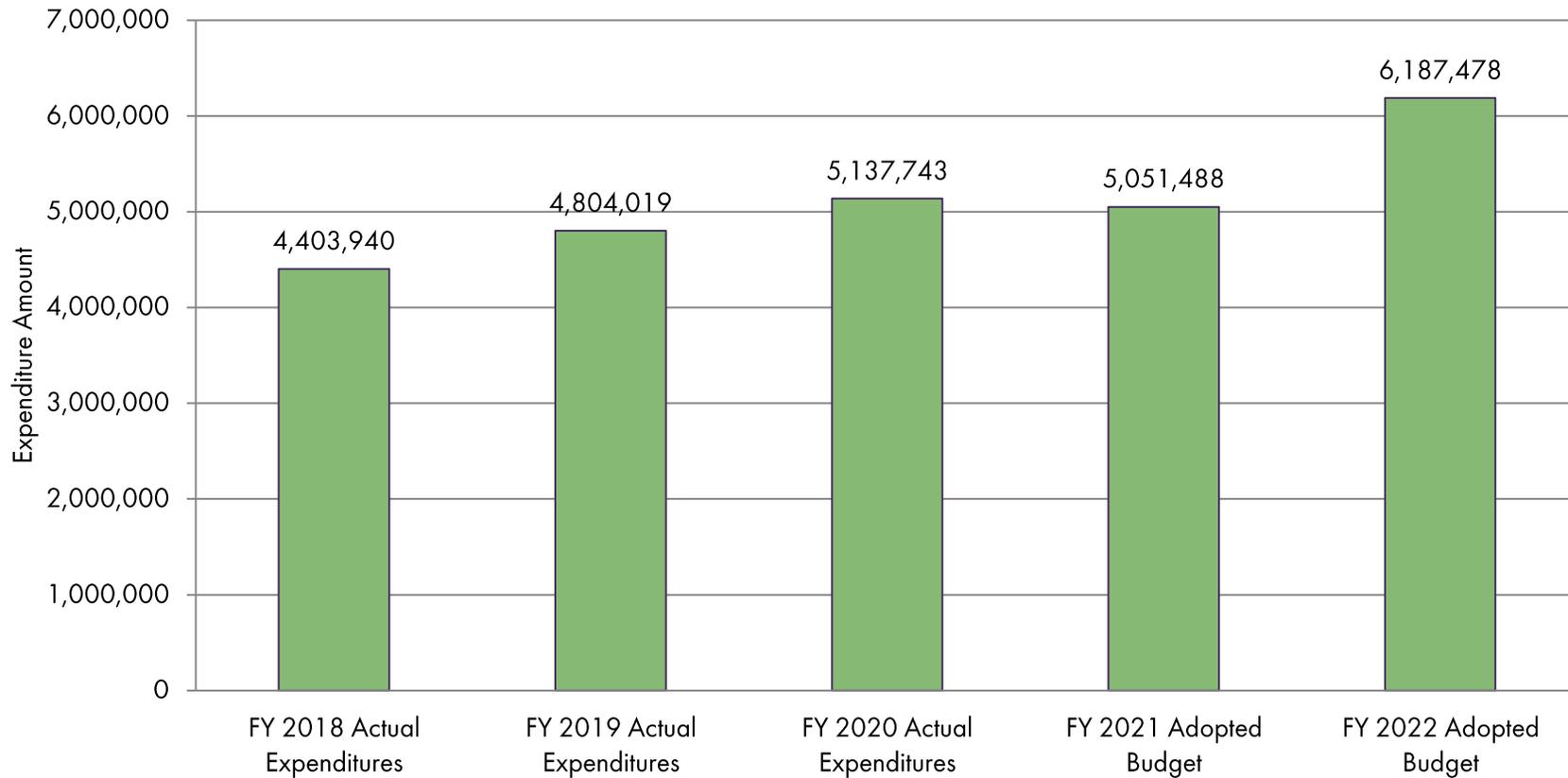
Account Number	Account Name	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>FOREST FIRE EXTINCTION SERVICE (32400):</u>								
<i>Other Charges:</i>								
4-100-32400-5645	Support/State Forest Service	9,495	9,495	11,095	11,096	11,096	0	0.00%
TOTAL FOREST FIRE EXTINCTION:		9,495	9,495	11,095	11,096	11,096	0	0.00%

FIRE AND RESCUE

The Fire and Rescue Department consists of fifty uniform career staff and six office staff, who provide operational and other forms of support to the twelve volunteer fire and rescue companies operated by nearly 300 operational volunteer personnel.

The Fire and Rescue Department complements and coordinates with the volunteer fire and rescue companies to deliver firefighting and emergency medical services within Shenandoah County.

Forest Fire Protection



Fire and Rescue Expenditures

Account Number	Account Name	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>FIRE/RESCUE (32500):</u>								
<i>Salaries & Wages:</i>								
4-100-32500-1100	Salaries & Wages – Regular	2,202,095	2,505,635	2,633,836	2,631,516	3,306,294	674,778	25.64%
4-100-32500-1100	Salaries & Wages - Stand-By Compensation	0	0	0	9,925	17,571	7,646	77.04%
4-100-32500-1200	Salaries & Wages – Overtime	421,980	543,479	530,193	453,977	453,977	0	0.00%
4-100-32500-1204	Salaries & Wages _ Holiday Pay	0	0	0	0	144,705	144,705	0.00%
4-100-32500-1300	Salaries & Wages – Part- Time	14,793	29,367	8,054	20,000	35,000	15,000	75.00%
4-100-32500-1700	Stipend for Services	38,167	89,750	86,250	103,000	122,000	19,000	18.45%
<i>Employee Benefits:</i>								
4-100-32500-2100	FICA/Medicare - Employer	191,658	225,167	231,742	246,209	320,665	74,456	30.24%
4-100-32500-2210	Virginia Retirement System	211,302	231,301	245,132	273,678	343,855	70,177	25.64%
4-100-32500-2215	Hybrid STD/LTD Premium	224	198	340	500	500	0	0.00%
4-100-32500-2310	Hospitalization Insurance	529,125	639,824	658,708	722,017	840,840	118,823	16.46%
4-100-32500-2400	Group Life Insurance	11,316	12,803	13,603	14,210	17,854	3,644	25.64%
4-100-32500-2500	VRS Health Insurance Credit	2,829	2,746	2,879	2,368	2,976	608	25.68%
4-100-32500-2600	Unemployment Insurance	1,310	1,331	549	1,500	1,200	(300)	-20.00%
4-100-32500-2700	Workers' Compensation Insurance	92,733	83,744	95,598	100,000	100,000	0	0.00%
4-100-32500-2900	Accrued Annual & Sick Leave Payout	17,538	7,621	13,414	0	0	0	0.00%
<i>Contractual Services:</i>								
4-100-32500-3110	Professional Health Services	50,348	34,967	33,570	40,000	40,000	0	0.00%

FIRE AND RESCUE, CONTINUED

Account Number	Account Name	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-32500-3150	Professional Services	4,000	10,375	0	16,500	16,500	0	0.00%
4-100-32500-3310	Repairs & Maintenance	36,166	28,025	40,335	22,500	22,500	0	0.00%
4-100-32500-3320	Maintenance & Service Contract	65,881	63,104	73,277	64,084	68,000	3,916	6.11%
4-100-32500-3500	Printing	475	0	1,247	2,000	2,000	0	0.00%
Other Charges:								
4-100-32500-5210	Postal Service	317	255	736	300	300	0	0.00%
4-100-32500-5230	Telecommunications	9,028	10,237	10,893	10,500	10,000	(500)	-4.76%
4-100-32500-5305	Auto Insurance	8,026	8,205	7,420	9,000	9,000	0	0.00%
4-100-32500-5309	Contractor Equipment Insurance	102	103	98	0	0	0	0.00%
4-100-32500-5510	Mileage	2,045	659	431	1,500	300	(1,200)	-80.00%
4-100-32500-5530	Food & Lodging	3,378	3,204	5,848	12,000	12,000	0	0.00%
4-100-32500-5540	Convention, Training, & Education	11,889	13,758	10,226	26,000	26,000	0	0.00%
4-100-32500-5810	Dues & Association Membership	760	855	1,185	2,005	2,400	395	19.70%
Materials and Supplies:								
4-100-32500-6001	Office Supplies	2,885	2,965	3,163	4,000	5,000	1,000	25.00%
4-100-32500-6002	Food Supplies	0	0	646	1,000	1,000	0	0.00%
4-100-32500-6004	Medical & Lab Supplies	57,231	53,787	62,499	60,000	60,000	0	0.00%
4-100-32500-6008	Vehicles Supplies (Gas)	35,599	30,552	20,670	37,000	30,000	(7,000)	-18.92%
4-100-32500-6009	Auto Repairs & Maintenance	2,573	8,281	8,049	12,000	10,000	(2,000)	-16.67%
4-100-32500-6011	Uniforms and Wearing Apparel	53,839	58,749	46,899	49,700	47,500	(2,200)	-4.43%
4-100-32500-6012	Books & Supplies	3,554	1,113	445	990	3,000	2,010	203.03%
4-100-32500-6014	Operating Supplies	11,702	8,982	9,776	17,000	13,000	(4,000)	-23.53%
4-100-32500-6014-011	Operating Supplies-Community Grant	0	5,000	2,000	0	5,000	5,000	100.00%
4-100-32500-6099	Fire Marshall Operating Supplies	0	0	4,751	4,500	6,500	2,000	44.44%

FIRE AND RESCUE, CONTINUED

Account Number	Account Name	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Capital Outlay:</i>								
4-100-32500-8101	Machinery and Equipment	78,348	970	173,946	51,000	66,532	15,532	30.45%
4-100-32500-8102	Furniture and Fixtures	1,355	4,089	394	4,000	0	(4,000)	-100.00%
4-100-32500-8105	Vehicle (ALS Units)	206,320	60,000	50,499	0	0	0	0.00%
4-100-32500-8207	EDP Equipment	0	0	24,382	0	0	0	0.00%
<u>Local Emergency Management Program Grant (LEMPG):</u>								
<i>Other Charges:</i>								
4-100-32500-1700-001	Stipends	0	0	2,500	5,000	5,000	0	0.00%
4-100-32500-3320-001	Maintenance & Serv Contract _LEMPG	225	0	0	0	0	0	0.00%
4-100-32500-5230-001	Telecommunications - LEMPG	4,193	3,990	5,005	4,500	4,500	0	0.00%
4-100-32500-5530-001	Food & Lodging - LEMPG	883	528	0	1,000	1,000	0	0.00%
4-100-32500-5540-001	Convention, Training, & Education - LEMPG	636	1,275	0	1,000	1,000	0	0.00%
4-100-32500-5810-001	Dues & Association Membership - LEMPG	0	0	200	0	0	0	0.00%
<i>Materials and Supplies:</i>								
4-100-32500-6001-001	Office Supplies - LEMPG	206	0	103	0	0	0	0.00%
4-100-32500-6014-001	Operating Supplies - LEMPG	16,812	17,025	16,251	12,009	12,009	0	0.00%

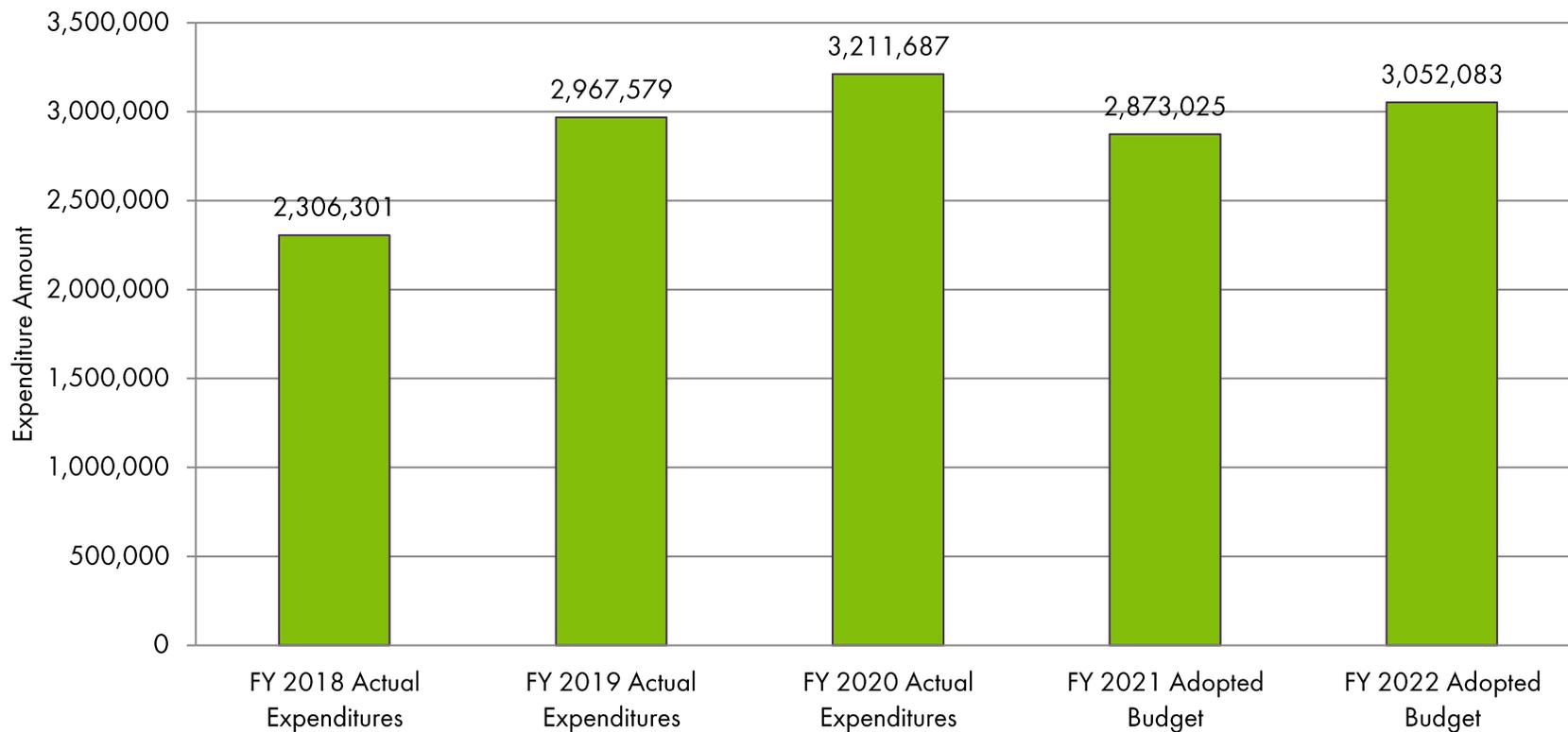
FIRE AND RESCUE, CONTINUED

Account Number	Account Name	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Capital Outlay:</i>								
4-100-32500-6014-011	Other Operating Supplies - Walmart Grant	0	0	0	1,500	0	(1,500)	0.00%
TOTAL FIRE/RESCUE:		4,403,940	4,804,019	5,137,743	5,051,488	6,187,478	1,135,990	22%

ADULT CORRECTIONS AND DETENTION

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

Adult Corrections And Detention

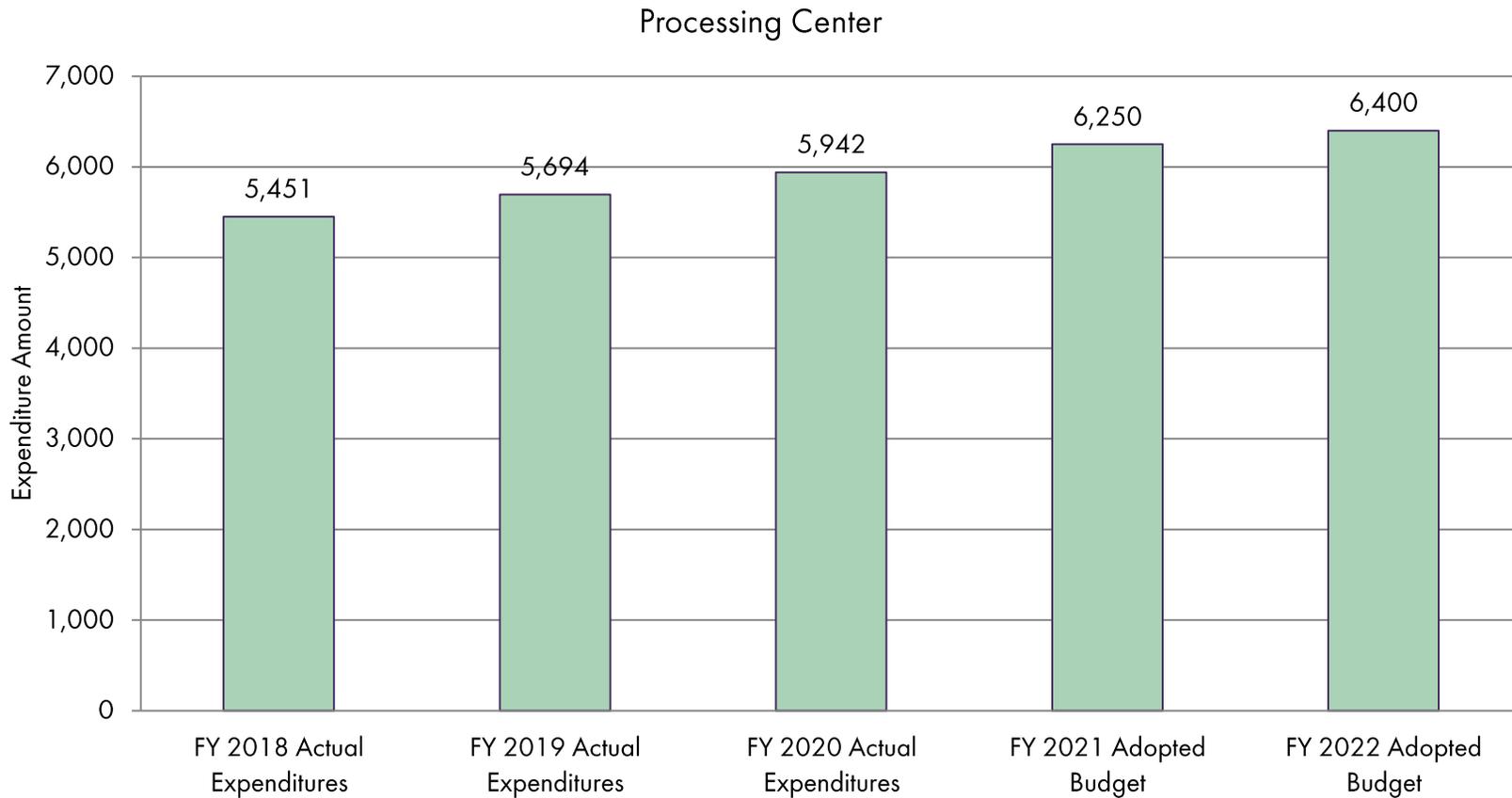


Adult Corrections and Detention Expenditures

Account Number	Account Name	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>ADULT CORRECTIONS & DETENTION (33100):</u>								
4-100-33100-5851	Contribution to RSW Regional Jail	2,306,301	2,967,579	3,211,687	2,873,025	3,052,083	179,058	6.23%
TOTAL ADULT CORRECTIONS & DETENTION:		2,306,301	2,967,579	3,211,687	2,873,025	3,052,083	179,058	6.23%

PROCESSING CENTER

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



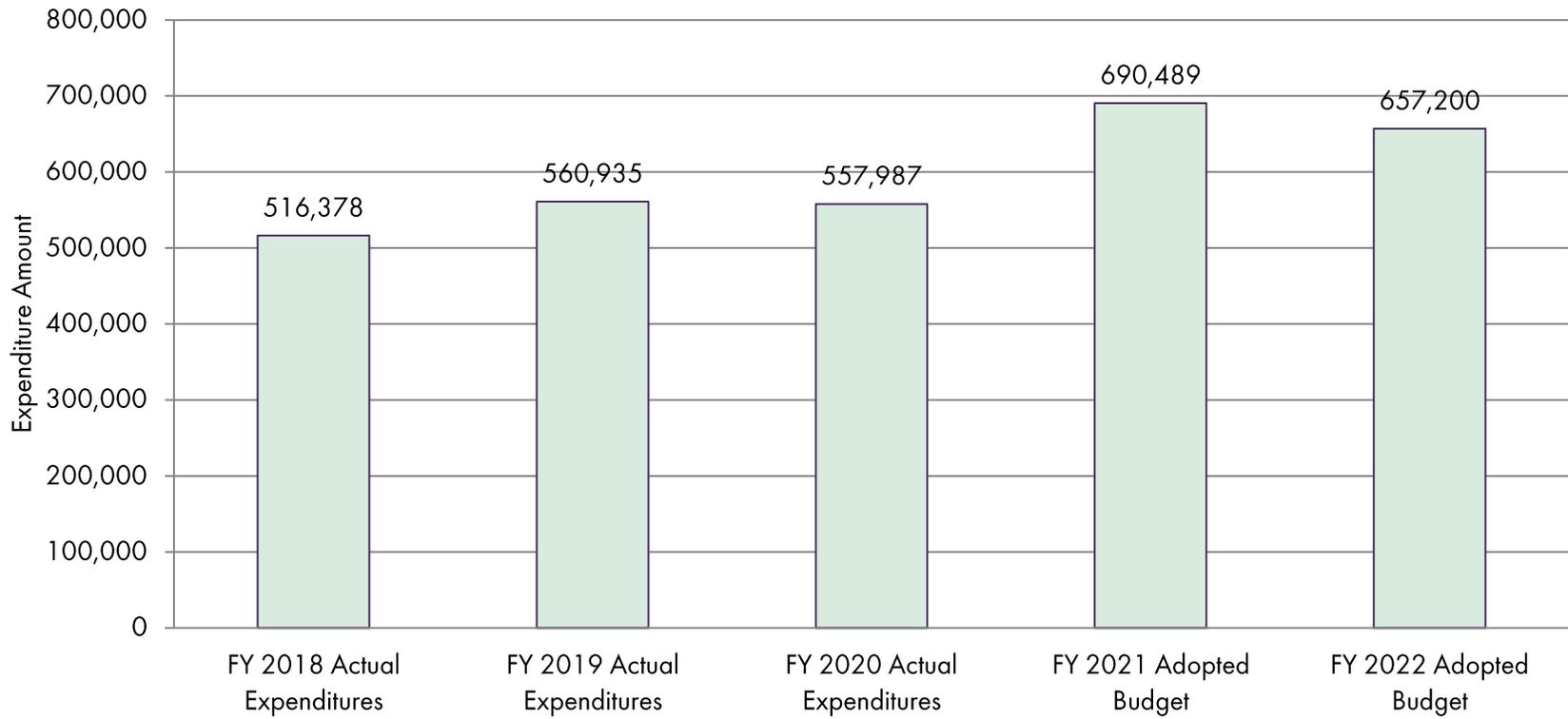
Processing Center Expenditures

Account Number	Account Name	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>PROCESSING CENTER (33200):</u>								
<i>Contractual Services:</i>								
4-100-33200-3180	Contractual Services	4,276	0	0	0	0	0	0%
4-100-33200-3310	Repair & Maintenance Services	214	0	0	250	100	(150)	-60%
4-100-33200-3320	Maintenance & Service Contracts	0	4,276	4,276	4,300	4,500	200	5%
<i>Other Charges:</i>								
4-100-33200-5130	Water & Sewer	961	790	1,028	900	1,000	100	11%
4-100-33200-5230	Telecommunications	0	628	638	700	700	0	0%
<i>Materials and Supplies:</i>								
4-100-33200-6007	Repair & Maintenance Supplies	0	0	0	100	100	0	0%
TOTAL PROCESSING CENTER:		5,451	5,694	5,942	6,250	6,400	150	2%

JUVENILE PROBATION

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

Juvenile Probation & Detention

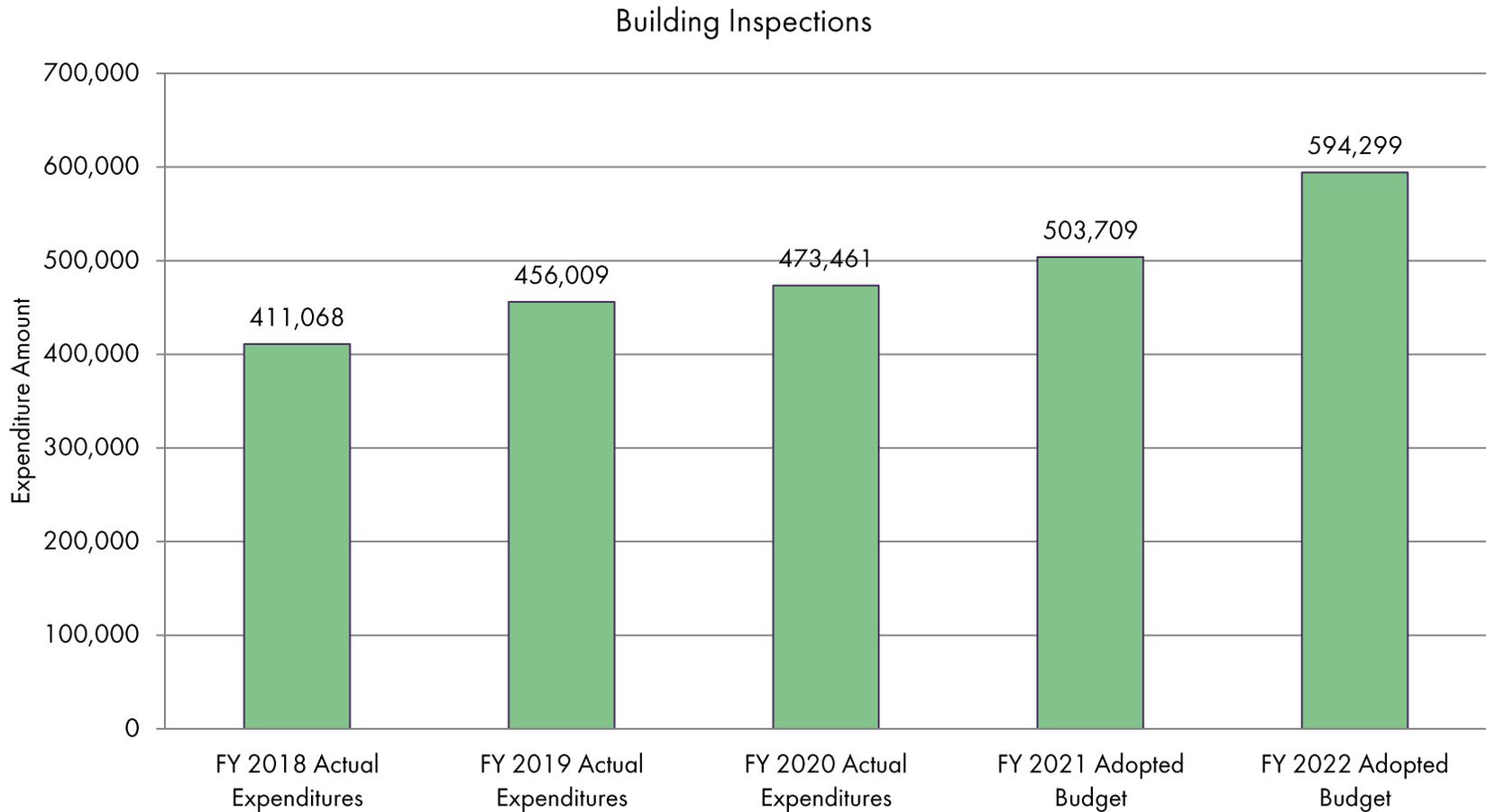


Juvenile Probation Expenditures

Account Number	Account Name	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>JUVENILE PROBATION & DETENTION (33300):</u>								
<i>Other Charges:</i>								
4-100-33300-5230	Telecommunications	2,660	2,138	1,928	3,000	3,000	0	0.00%
4-100-33300-5851	Northwest Regional Juvenile Detention Center	484,149	534,010	519,697	655,685	621,000	(34,685)	-5.29%
<i>Materials and Supplies:</i>								
4-100-33300-6001	Office Supplies	298	211	150	300	300	0	0.00%
4-100-33300-8202	Furniture & Fixtures	0	1,680	0	0	1,700	1,700	0.00%
<u>Virginia Juvenile Community Crime Control Act (VJCCCA) Program:</u>								
<i>Contractual Services:</i>								
4-100-33300-3160-001	Miscellaneous Services - VJCCCA	29,271	21,407	33,826	31,204	31,200	(4)	-0.01%
<i>Other Charges</i>								
4-100-33300-5230	Telecommunications -VJCCCA	0	1,415	2,386	0	0	0	0.00%
<i>Materials and Supplies:</i>								
4-100-33300-6001-001	Office Supplies - VJCCCA	0	73	0	300	0	(300)	-100.00%
TOTAL JUVENILE PROBATION & DETENTION:		516,378	560,935	557,987	690,489	657,200	(33,289)	-4.82%

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 Expenditures

Account Number	Account Name	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>BUILDING INSPECTIONS (34410):</u>								
<i>Salaries & Wages:</i>								
4-100-34410-1100	Salaries & Wages – Regular	248,992	281,962	288,301	317,945	385,390	67,445	21.21%
4-100-34410-1700	Stipends	0	0	225	1,300	1,300	0	0.00%
<i>Employee Benefits:</i>								
4-100-34410-2100	FICA/Medicare - Employer	17,522	19,974	20,696	24,422	29,482	5,060	20.72%
4-100-34410-2210	Virginia Retirement System	23,864	26,452	27,564	33,066	40,081	7,015	21.22%
4-100-34410-2215	Hybrid STD/LTD Premium	806	838	903	950	1,000	50	5.26%
4-100-34410-2310	Hospitalization Insurance	63,555	64,238	68,493	87,483	99,528	12,045	13.77%
4-100-34410-2400	Group Life Insurance	1,278	1,464	1,530	1,717	2,081	364	21.20%
4-100-34410-2500	VRS Health Insurance Credit	320	314	324	286	347	61	21.33%
4-100-34410-2600	Unemployment Insurance	198	152	70	100	100	0	0.00%
4-100-34410-2700	Workers' Compensation Insurance	4,710	6,069	5,101	7,300	5,500	(1,800)	-24.66%
4-100-34410-2900	Accrued Annual and Sick Leave	0	0	2,631	0	0	0	0.00%
<i>Contractual Services:</i>								
4-100-34410-3150	Professional Services	0	20	0	0	0	0	0.00%
4-100-34410-3310	Repairs and Maintenance	1,172	2,555	2,454	1,000	1,000	0	0.00%
4-100-34410-3320	Maintenance & Service Contract	2,404	2,450	2,346	2,255	2,255	0	0.00%
4-100-34410-3500	Printing	0	81	113	400	400	0	0.00%
4-100-34410-3600	Advertising	0	0	0	160	160	0	0.00%

BUILDING INSPECTIONS, CONTINUED

Account Number	Account Name	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Other Charges:</i>								
4-100-34410-5210	Postal Service	475	423	499	1,500	1,500	0	0.00%
4-100-34410-5230	Telecommunications	4,264	3,912	3,819	1,900	1,900	0	0.00%
4-100-34410-5305	Auto Insurance	1,927	1,970	1,992	2,400	2,500	100	4.17%
4-100-34410-5510	Mileage	383	427	84	1,000	1,000	0	0.00%
4-100-34410-5530	Food & Lodging	1,498	641	623	1,000	1,000	0	0.00%
4-100-34410-5540	Convention, Training, & Education	3,609	1,560	1,389	2,400	4,000	1,600	66.67%
4-100-34410-5810	Dues & Association Membership	450	185	395	525	525	0	0.00%
<i>Materials and Supplies:</i>								
4-100-34410-6001	Office Supplies	1,904	2,942	2,170	1,500	150	(1,350)	-90.00%
4-100-34410-6008	Vehicles Supplies (Gas)	5,890	6,680	7,189	8,000	8,000	0	0.00%
4-100-34410-6009	Auto Repairs & Maintenance	5	22	10	1,000	1,000	0	0.00%
4-100-34410-6011	Uniforms and Wearing Apparel	993	858	706	1,000	1,000	0	0.00%
4-100-34410-6012	Books & Subscriptions	0	1,600	795	1,000	1,000	0	0.00%
4-100-34410-6014	Operating Supplies	316	390	1,532	500	500	0	0.00%
4-100-34410-6015	Code Books	1,027	0	0	0	0	0	0.00%
4-100-34410-6045	Code Books for Resale	0	4,043	3,832	600	600	0	0.00%
<i>Capital Outlay:</i>								
4-100-34410-8105	Vehicle (Code Enforcement)	22,642	22,641	25,430	0	0	0	0.00%

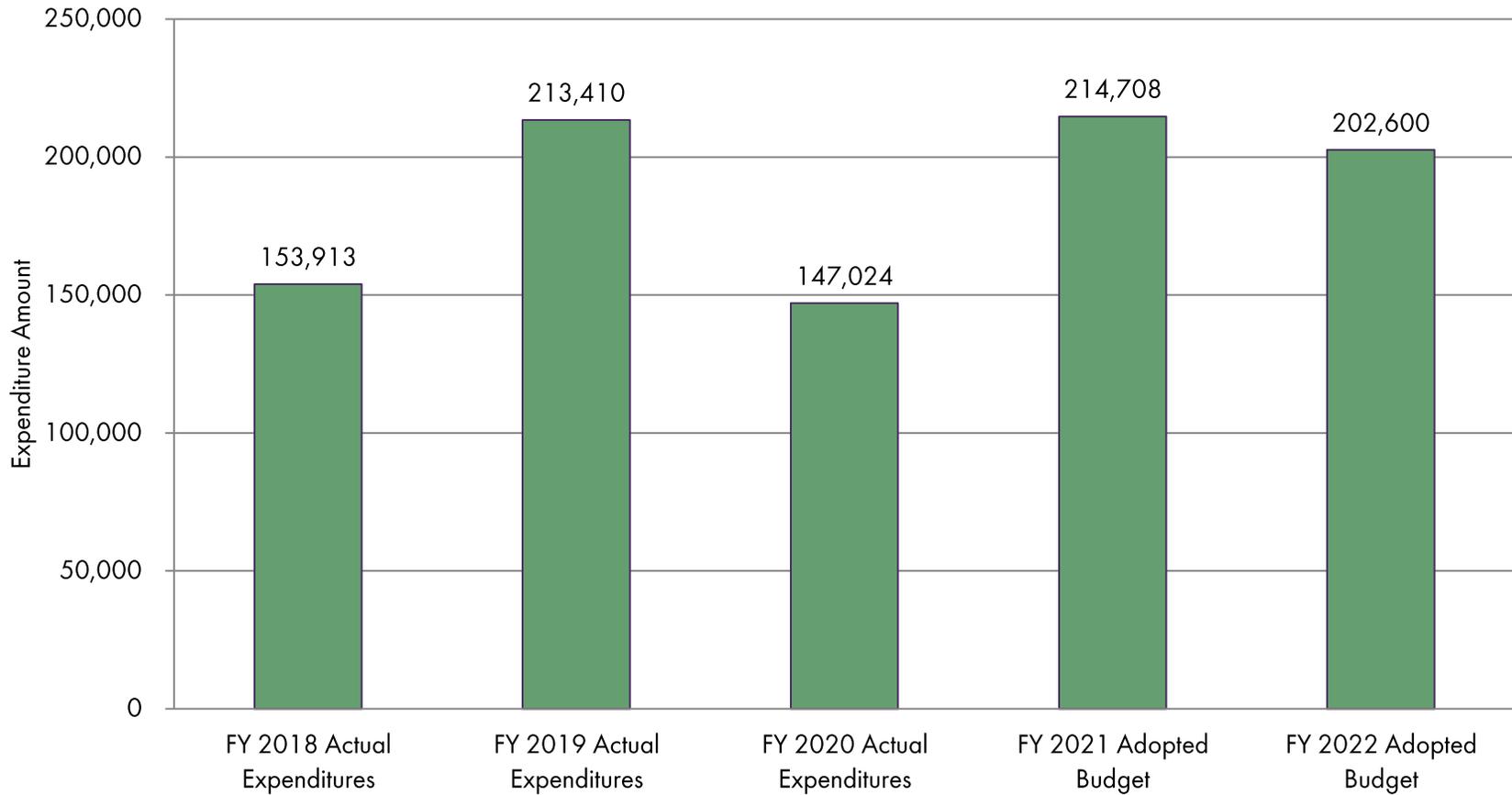
BUILDING INSPECTIONS, CONTINUED

Account Number	Account Name	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-34410-8202	Furniture and Fixtures	270	0	0	1,000	1,000	0	0.00%
4-100-34410-8203	Communications Equipment	437	0	0	0	0	0	0.00%
4-100-34410-8205	Machinery and Equipment (New)	0	0	2,247	0	0	0	0.00%
4-100-34410-8207	EDP Equipment	160	920	0	0	0	0	0.00%
TOTAL BUILDING INSPECTIONS:		411,068	456,009	473,461	503,709	594,299	90,590	18%

ANIMAL CONTROL

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

Animal Control



Animal Control Expenditures

Account Number	Account Name	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>ANIMAL CONTROL (35100):</u>								
<i>Salaries & Wages:</i>								
4-100-35100-1100	Salaries & Wages – Regular	78,518	83,727	86,090	86,090	84,680	(1,410)	-1.64%
4-100-35100-1700	Stipends - On-Call	0	1,279	1,472	3,368	4,560	1,192	35.39%
<i>Employee Benefits:</i>								
4-100-35100-2100	FICA/Medicare - Employer	6,212	6,835	7,360	6,844	6,830	(14)	-0.20%
4-100-35100-2210	Virginia Retirement System	7,694	7,809	8,067	8,953	8,800	(153)	-1.71%
4-100-35100-2310	Hospitalization Insurance	22,117	22,288	15,794	17,401	17,125	(276)	-1.59%
4-100-35100-2400	Group Life Insurance	412	432	448	465	460	(5)	-1.08%
4-100-35100-2600	Unemployment Insurance	42	40	18	100	50	(50)	-50.00%
4-100-35100-2700	Workers' Compensation Insurance	744	748	909	1,442	1,000	(442)	-30.65%
4-100-35100-2900	Accrued Annual & Sick Leave	3,398	0	0	0	0	0	0.00%
<i>Contractual Services:</i>								
4-100-35100-3110	Professional Health Services	1,054	949	0	4,630	2,500	(2,130)	-46.00%
4-100-35100-3310	Repairs and Maintenance	2,025	4,257	3,427	4,812	4,000	(812)	-16.87%
4-100-35100-3320	Maintenance & Service Contract	2,778	1,406	6,149	6,000	6,000	0	0.00%
<i>Other Charges:</i>								
4-100-35100-3600	Advertising	126	150	139	150	150	0	0.00%
4-100-35100-5230	Telecommunications	1,774	1,780	1,992	2,936	2,900	(36)	-1.23%
4-100-35100-5305	Auto Insurance	963	985	996	1,025	1,100	75	7.32%
4-100-35100-5540	Convention, Training, & Education	2,174	250	250	5,000	5,000	0	0.00%

ANIMAL CONTROL, CONTINUED

Account Number	Account Name	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-35100-5810	Dues and Memberships	40	75	75	195	195	0	0.00%
4-100-35100-5820	Claims/Seized Animal Care	0	0	0	1,000	1,000	0	0.00%
<i>Materials and Supplies:</i>								
4-100-35100-6008	Vehicles Supplies (Gas)	7,374	8,733	7,647	9,424	9,800	376	3.99%
4-100-35100-6009	Auto Repairs & Maintenance	0	33	0	243	200	(43)	-17.70%
4-100-35100-6010	Police Supplies	2,678	2,907	1,078	3,200	3,200	0	0.00%
4-100-35100-6011	Uniforms and Wearing Apparel	415	1,050	479	1,300	1,300	0	0.00%
4-100-35100-6033	Dog Tags	700	700	747	751	750	(1)	-0.13%
4-100-35100-6099	Dog Warden Supplies	2,399	75	270	4,500	5,000	500	11.11%
<i>Capital Outlay:</i>								
4-100-35100-8105	Vehicle (Animal Control)	0	49,427	1,860	0	0	0	0.00%
<i>Tracey Webb Grant</i>								
<i>Contractual Services:</i>								
4-100-35100-3320-001	Maintenance & Service Contract	0	163	140	290	100	(190)	-65.52%

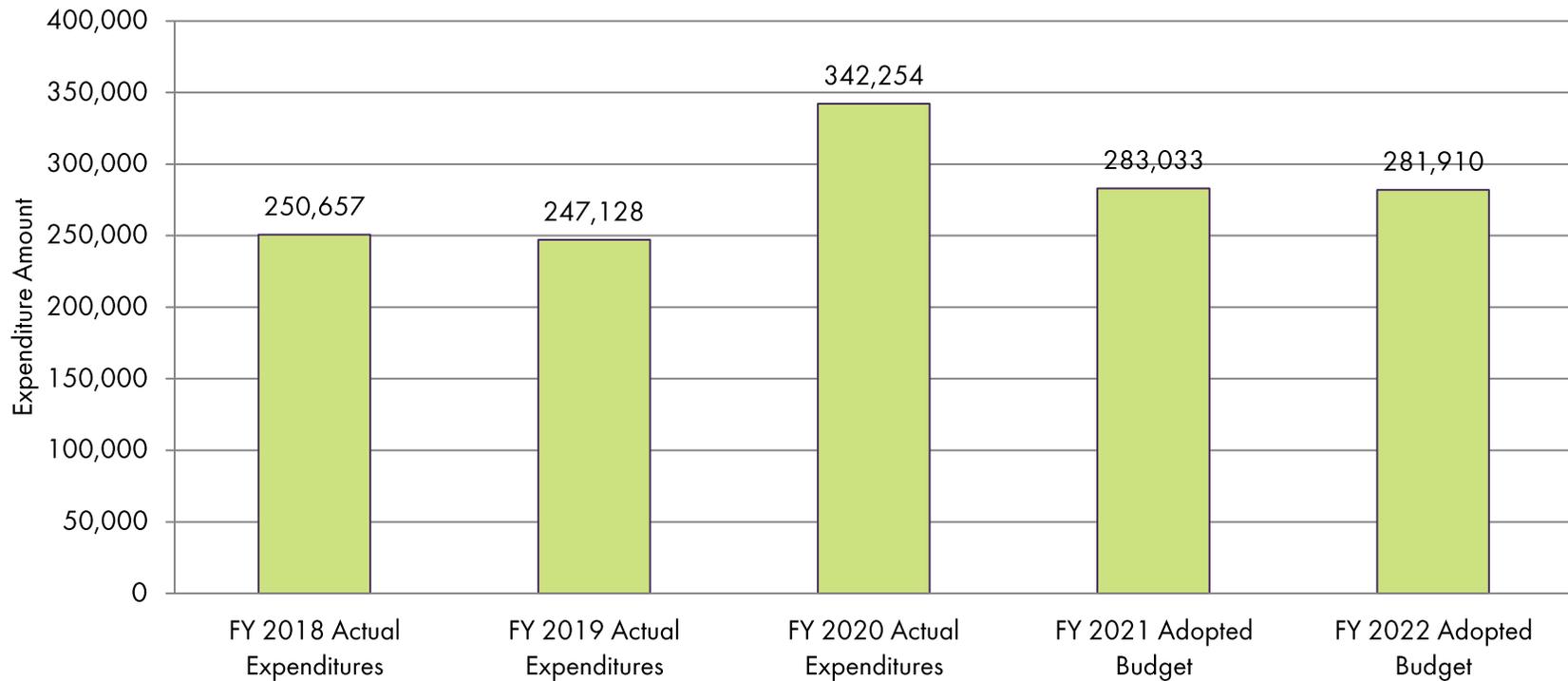
ANIMAL CONTROL, CONTINUED

Account Number	Account Name	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Other Charges:</i>								
4-100-35100-5540-001	Convention, Training, & Education	750	0	0	0	0	0	0.00%
<i>Materials and Supplies:</i>								
4-100-35100-6010-001	Police Supplies	0	11,991	1,008	879	900	21	2.39%
<i>Materials and Supplies:</i>								
4-100-35100-8107-001	Machinery and Equipment	9,526	5,320	611	43,710	35,000	(8,710)	-19.93%
TOTAL ANIMAL CONTROL:		153,913	213,410	147,024	214,708	202,600	-12,108	-6%

ANIMAL SHELTER

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

Animal Shelter



Animal Shelter Expenditures

Account Number	Account Name	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>ANIMAL SHELTER (35200):</u>								
<i>Salaries & Wages:</i>								
4-100-35200-1100	Salaries & Wages – Regular	126,173	123,139	133,200	133,200	135,864	2,664	2.00%
4-100-35200-1300	Salaries & Wages – Part-Time	17,073	24,068	18,465	20,000	20,000	0	0.00%
<i>Employee Benefits:</i>								
4-100-35200-2100	FICA/Medicare - Employer	10,775	11,081	11,455	11,720	11,925	205	1.75%
4-100-35200-2210	Virginia Retirement System	12,251	11,593	12,481	13,853	14,130	277	2.00%
4-100-35200-2215	Hybrid STD/LTD Premium	347	267	279	350	300	(50)	-14.29%
4-100-35200-2310	Hospitalization Insurance	28,876	29,340	31,588	38,281	34,225	(4,056)	-10.60%
4-100-35200-2400	Group Life Insurance	656	641	693	719	735	16	2.23%
4-100-35200-2500	VRS Health Insurance Credit	164	138	147	120	125	5	4.17%
4-100-35200-2600	Unemployment Insurance	154	135	97	150	100	(50)	-33.33%
4-100-35200-2700	Workers' Compensation Insurance	5,165	(2,488)	1,476	1,500	1,500	0	0.00%
4-100-35200-2900	Accrued Annual & Sick Leave	0	0	0	0	0	0	0.00%
<i>Professional Services</i>								
4-100-35200-3110	Medical	0	1,114	949	0	0	0	0.00%
<i>Contractual Services:</i>								
4-100-35200-3310	Repairs & Maintenance	1,434	641	97	1,600	1,600	0	0.00%
4-100-35200-3320	Maintenance & Service Contract	1,277	1,153	521	1,980	1,980	0	0.00%
4-100-35200-3500	Printing	340	196	261	600	750	150	25.00%
4-100-35200-3600	Advertising	0	0	140	50	50	0	0.00%

ANIMAL SHELTER, CONTINUED

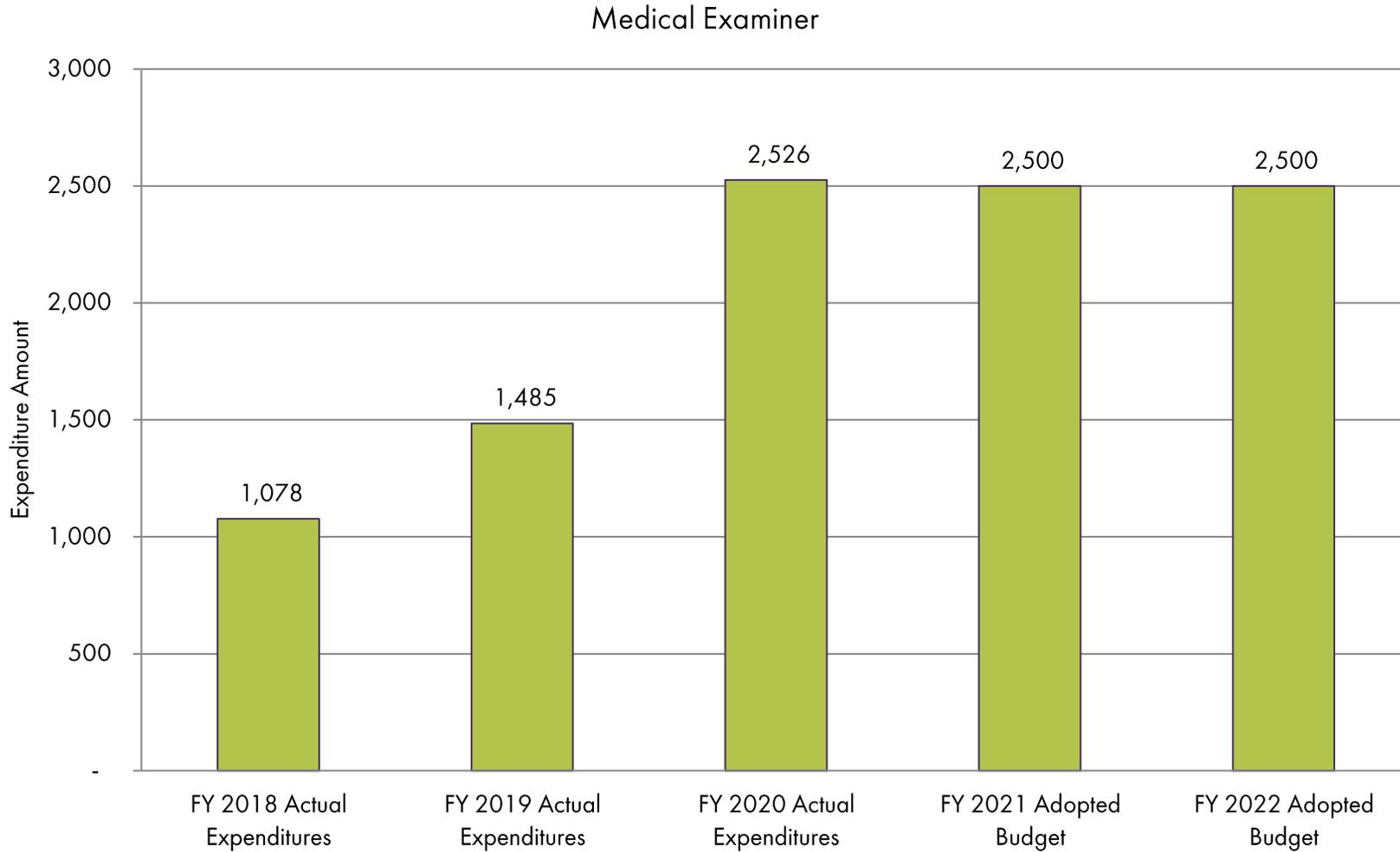
Account Number	Account Name	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Other Charges:								
4-100-35200-5110	Electrical Services	7,822	7,424	7,243	10,000	10,000	0	0.00%
4-100-35200-5120	Heating Services	2,019	2,336	991	3,000	3,000	0	0.00%
4-100-35200-5130	Water & Sewer	0	0	0	400	400	0	0.00%
4-100-35200-5210	Postal Service	178	170	115	100	100	0	0.00%
4-100-35200-5230	Telecommunications	6,121	6,070	5,807	2,400	2,400	0	0.00%
4-100-35200-5305	Auto Insurance	482	492	498	500	525	25	5.00%
4-100-35200-5510	Mileage	0	0	0	50	50	0	0.00%
4-100-35200-5530	Food & Lodging	0	0	0	0	0	0	0.00%
4-100-35200-5540	Convention, Training, & Education	0	0	0	500	500	0	0.00%
4-100-35200-5610	Payment to Health Department	891	0	0	1,500	1,000	(500)	-33.33%
4-100-35200-5810	Dues & Association Membership	90	90	90	200	160	(40)	-20.00%
Materials and Supplies:								
4-100-35200-6001	Office Supplies	1,018	805	502	2,050	2,050	0	0.00%
4-100-35200-6004	Medical & Lab Supplies	6,432	6,547	5,269	14,215	14,235	20	0.14%
4-100-35200-6005	Laundry/Housekeeping Services	1,581	2,545	2,151	5,325	5,690	365	6.85%
4-100-35200-6007	Repairs & Maintenance Supplies	0	0	51	300	300	0	0.00%
4-100-35200-6008	Vehicles Supplies (Gas)	503	753	486	600	600	0	0.00%
4-100-35200-6009	Auto Repairs & Maintenance	0	0	0	500	500	0	0.00%
4-100-35200-6011	Uniforms and Wearing Apparel	953	1,272	1,534	1,100	1,100	0	0.00%
4-100-35200-6014	Operating Supplies	3,117	3,306	3,210	2,720	2,720	0	0.00%
4-100-35200-6030	Dog and Cat Food	0	57	0	300	300	0	0.00%
4-100-35200-6099	Spay & Neuter	16,713	13,299	12,829	10,000	10,000	0	0.00%

ANIMAL SHELTER, CONTINUED

Account Number	Account Name	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Capital Outlay:</i>								
4-100-35200-8102	Furniture and Fixtures	84	1,572	89,753	3,000	3,000	0	0.00%
TOTAL ANIMAL SHELTER:		250,657	247,128	342,254	283,033	281,910	-1,123	0%

MEDICAL EXAMINER

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



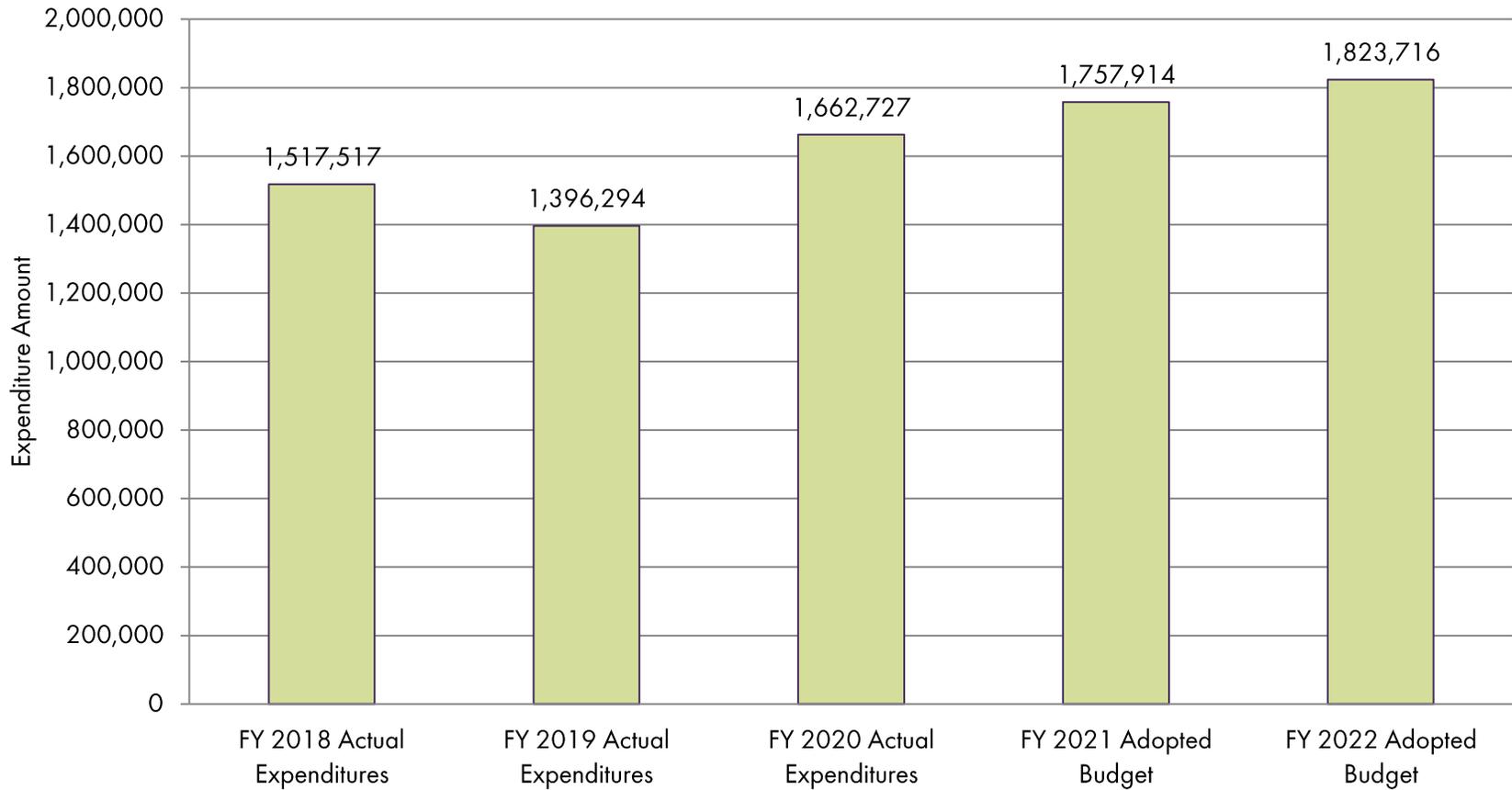
Medical Examiner Expenditures

Account Number	Account Name	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>MEDICAL EXAMINER (35300):</u>								
<i>Contractual Services:</i>								
4-100-35300-3110	Professional Health Services	1,078	1,485	2,526	2,500	2,500	0	0.00%
TOTAL MEDICAL EXAMINER:		1,078	1,485	2,526	2,500	2,500	0	0.00%

EMERGENCY COMMUNICATIONS CENTER

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

Emergency Communications Center



Emergency Communications Center Expenditures

Account Number	Account Name	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
EMERGENCY COMMUNICATIONS CENTER (35500):								
<i>Salaries & Wages:</i>								
4-100-35500-1100	Salaries & Wages – Regular	690,162	703,365	828,405	862,158	881,400	19,242	2.32%
4-100-35500-1200	Salaries & Wages – Overtime	62,683	97,137	92,903	117,510	130,000	12,490	13.44%
4-100-35500-1300	Salaries & Wages-Part-Time	2,534	948	7,587	7,000	10,000	3,000	39.54%
4-100-35500-1700	Stipends - On-Call	0	0	0	1,000	0	(1,000)	-100.00%
<i>Employee Benefits:</i>								
4-100-35500-2100	FICA/Medicare - Employer	52,416	56,153	65,597	75,557	78,137	2,580	3.42%
4-100-35500-2210	Virginia Retirement System	64,748	63,835	75,082	89,664	91,666	2,002	2.23%
4-100-35500-2215	Hybrid STD/LTD Premium	1,031	1,234	1,656	1,500	1,700	200	13.33%
4-100-35500-2310	Hospitalization Insurance	183,544	207,268	218,374	244,889	250,360	5,471	2.23%
4-100-35500-2400	Group Life Insurance	3,467	3,532	4,167	4,656	4,760	104	2.22%
4-100-35500-2500	VRS Health Insurance Credit	867	759	882	776	793	17	2.22%
4-100-35500-2600	Unemployment Insurance	392	464	271	500	400	(100)	-20.00%
4-100-35500-2700	Workers' Compensation Insurance	475	433	551	500	600	100	20.00%
4-100-35500-2900	Accrued Annual & Sick Leave Payout	0	7,164	2,258	0	0	0	0.00%
<i>Contractual Services:</i>								
4-100-35500-3120	Professional Services	0	225	350	250	250	0	0.00%
4-100-35500-3150	Professional Services	0	0	19,315	0	0	0	0.00%
4-100-35500-3310	Repairs & Maintenance	1,727	9,746	2,220	0	500	500	100.00%
4-100-35500-3315	Vehicle Repairs & Maintenance	0	0	0	500	0	(500)	-100.00%
4-100-35500-3320	Maintenance & Service Contract	126,888	109,981	273,210	200,804	180,000	(20,804)	-10.36%

EMERGENCY COMMUNICATIONS CENTER, CONTINUED

Account Number	Account Name	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Other Charges:								
4-100-35500-3600	Advertising	0	632	0	0	0	0	0.00%
4-100-35500-5110	Electrical Services	1,017	1,277	1,129	0	0	0	0.00%
4-100-35500-5120	Heating Services	0	244	225	0	0	0	0.00%
4-100-35500-5210	Postal Service	122	157	38	150	150	0	0.00%
4-100-35500-5230	Telecommunications	88,188	61,809	47,035	82,000	125,000	43,000	52.44%
4-100-35500-5305	Auto Insurance	482	492	996	1,000	1,000	0	0.00%
4-100-35500-5410	Lease/Rent of Property	0	0	0	18,000	18,000	0	0.00%
4-100-35500-5510	Mileage	760	0	1,841	1,500	1,500	0	0.00%
4-100-35500-5530	Food & Lodging	1,597	276	966	2,000	2,000	0	0.00%
4-100-35500-5540	Convention, Training, & Education	1,413	17,101	2,869	5,000	5,000	0	0.00%
4-100-35500-5810	Dues & Association Membership	628	548	339	1,000	1,000	0	0.00%
Materials and Supplies:								
4-100-35500-6001	Office Supplies	4,940	5,083	2,602	5,000	4,000	(1,000)	-20.00%
4-100-35500-6002	Food Supplies	0	0	473	1,000	0	(1,000)	-100.00%
4-100-35500-6008	Vehicles Supplies (Gas)	204	680	516	1,000	1,000	0	0.00%
4-100-35500-6009	Vehicle Repairs & Maintenance	0	0	0	0	500	500	100.00%
4-100-35500-6011	Uniforms and Wearing Apparel	1,545	2,373	1,305	2,000	2,000	0	0.00%
4-100-35500-6014	Operating Supplies	0	5,048	2,166	0	1,000	1,000	100.00%

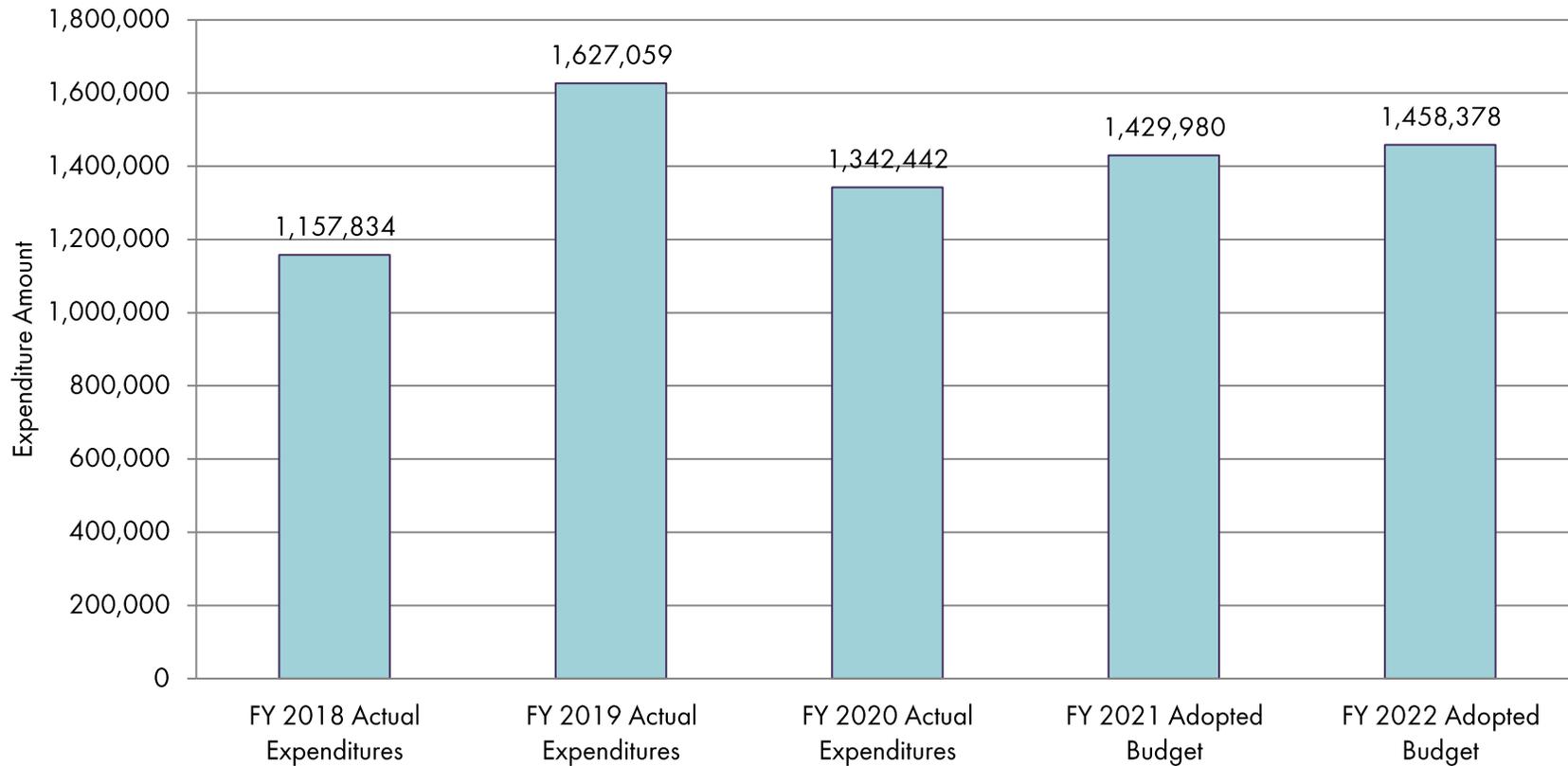
EMERGENCY COMMUNICATIONS CENTER, CONTINUED

Account Number	Account Name	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Payment to Joint Operations:</i>								
4-100-35500-7005	Training School	12,704	25,562	4,179	18,000	16,000	(2,000)	- 11.11%
<i>Capital Outlay:</i>								
4-100-35500-8101	Machinery and Equipment	848	0	0	0	0	0	0.00%
4-100-35500-8102	Furniture & Fixtures	1,728	0	0	0	0	0	0.00%
4-100-35500-8103	Communications Equipment - Repairs	91,457	365	0	5,000	5,000	0	0.00%
4-100-35500-8203	Communications Equipment - New	0	0	0	5,000	5,000	0	0.00%
4-100-35500-8207	EDP Equipment	118,949	12,404	3,222	3,000	5,000	2,000	66.67%
TOTAL EMERGENCY COMMUNICATIONS:		1,517,517	1,396,294	1,662,727	1,757,914	1,823,716	65,802	3.74%

GENERAL PROPERTIES

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

General Properties



General Properties Expenditures

Account Number	Account Name	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
GENERAL PROPERTIES (43200):								
<i>Salaries & Wages:</i>								
4-100-43200-1100	Salaries & Wages – Regular	247,592	256,009	269,864	297,578	303,530	5,952	2.00%
4-100-43200-1200	Salaries & Wages – Overtime	0	0	0	0	2,500	2,500	100.00%
4-100-43200-1300	Salaries & Wages – Part-Time	92,425	88,036	90,641	100,000	93,000	(7,000)	-7.00%
<i>Employee Benefits:</i>								
4-100-43200-2100	FICA/Medicare - Employer	24,609	25,533	25,915	30,416	30,526	110	0.36%
4-100-43200-2210	Virginia Retirement System	24,041	23,944	25,286	30,948	31,567	619	2.00%
4-100-43200-2215	Hybrid STD/LTD Premium	235	213	201	300	300	0	0.00%
4-100-43200-2310	Hospitalization Insurance	61,718	68,204	70,478	87,483	86,460	(1,023)	-1.17%
4-100-43200-2400	Group Life Insurance	1,288	1,325	1,403	1,607	1,640	33	2.05%
4-100-43200-2500	VRS Health Insurance Credit	322	285	297	268	275	7	2.61%
4-100-43200-2600	Unemployment Insurance	344	282	148	350	200	(150)	-42.86%
4-100-43200-2700	Workers' Compensation Insurance	5,649	4,175	4,745	6,480	5,000	(1,480)	-22.84%
4-100-43200-2810	Safety Apparel Allowance Stipend	375	375	0	450	400	(50)	-11.11%
4-100-43200-2900	Accrued Annual & Sick Leave Payout	0	10,521	0	0	0	0	0.00%
<i>Contractual Services:</i>								
4-100-43200-3310	Repairs & Maintenance	70,705	170,461	47,163	72,000	72,000	0	0.00%
4-100-43200-3320	Maintenance & Service Contracts	145,954	176,110	154,590	167,000	171,000	4,000	2.40%
4-100-43200-5110	Electrical Services	260,582	276,425	269,501	349,630	349,700	70	0.02%
4-100-43200-5120	Heating Services	31,416	27,300	13,737	38,500	38,500	0	0.00%

GENERAL PROPERTIES, CONTINUED

Account Number	Account Name	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-43200-5130	Water & Sewer	14,508	13,902	14,482	16,900	16,900	0	0.00%
4-100-43200-5230	Telecommunications	38,116	41,059	39,897	42,000	42,000	0	0.00%
4-100-43200-5301	Boiler Insurance	4,428	4,505	4,673	4,700	4,800	100	2.13%
4-100-43200-5302	Fire Insurance	32,846	33,856	35,575	38,000	38,800	800	2.11%
4-100-43200-5305	Auto Insurance	10,596	10,835	10,955	12,000	12,250	250	2.08%
4-100-43200-5309	Contractors Equipment Insurance	6	5	20	25	30	5	20.00%
4-100-43200-5410	Lease/Purchase Equipment	0	960	1,440	1,400	1,500	100	7.14%
4-100-43200-5540	Convention, Training, & Education	0	0	0	450	450	0	0.00%
Materials and Supplies:								
4-100-43200-6001	Office Supplies	621	588	604	750	750	0	0.00%
4-100-43200-6003	Agriculture - Building & Ground Landscape	0	0	0	0	15,000	15,000	100.00%
4-100-43200-6004	Safety Supplies & Equipment	195	369	19	600	600	0	0.00%
4-100-43200-6005	Janitorial Supplies	24,891	28,737	29,336	37,000	45,000	8,000	21.62%
4-100-43200-6007	Repairs & Maintenance Supplies	49,542	38,316	52,327	66,000	66,000	0	0.00%
4-100-43200-6008	Vehicles Supplies (Gas)	5,172	8,545	6,331	8,000	8,000	0	0.00%
4-100-43200-6009	Auto Repairs & Maintenance	4,040	2,505	2,781	5,500	5,500	0	0.00%
4-100-43200-6010	Traffic Control Maintenance Supplies	2,972	1,766	5,290	8,500	8,500	0	0.00%
4-100-43200-6011	Uniforms and Wearing Apparel	2,362	2,749	3,073	3,150	3,400	250	7.94%
4-100-43200-6014	Operating Supplies	283	2,083	774	1,995	1,500	(495)	-24.81%

PUBLIC WORKS
GENERAL PROPERTIES, CONTINUED

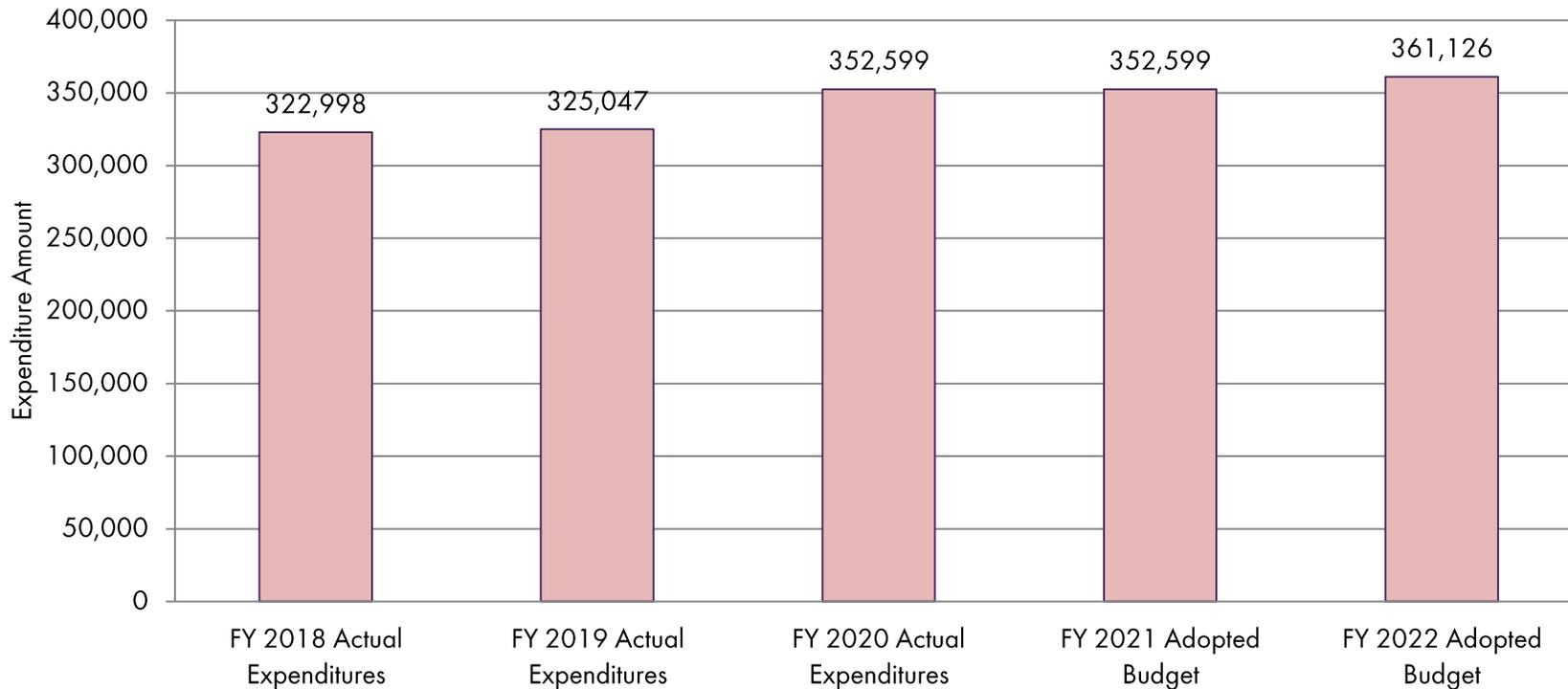
GENERAL FUND

Account Number	Account Name	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Capital Outlay:</i>								
4-100-43200-8101	Machinery & Equipment (replacement)	0	27,571	0	0	800	800	0.00%
4-100-43200-8102	Furniture - Replacement	0	0	0	0	0	0	0.00%
4-100-43200-8105	Motor Vehicle	0	175,000	43,439	0	0	0	0.00%
4-100-43200-8201	Machinery and Equipment (new)	0	69,449	18,302	0	0	0	0.00%
4-100-43200-8202	Furniture and Fixtures - New	0	0	0	0	0	0	0.00%
4-100-43200-8205	Vehicles	0	0	0	0	0	0	0.00%
4-100-43200-8214	Furniture & Fixtures	0	22,561	99,156	0	0	0	0.00%
<u>County Farm:</u>								
<i>Contractual Services:</i>								
4-100-43200-3310-0002	Repairs & Maintenance - County Farm	0	12,500	0	0	0	0	0.00%
TOTAL GENERAL PROPERTIES:		1,157,834	1,627,059	1,342,442	1,429,980	1,458,378	28,398	2%

LOCAL HEALTH DEPARTMENT

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

Local Health Department



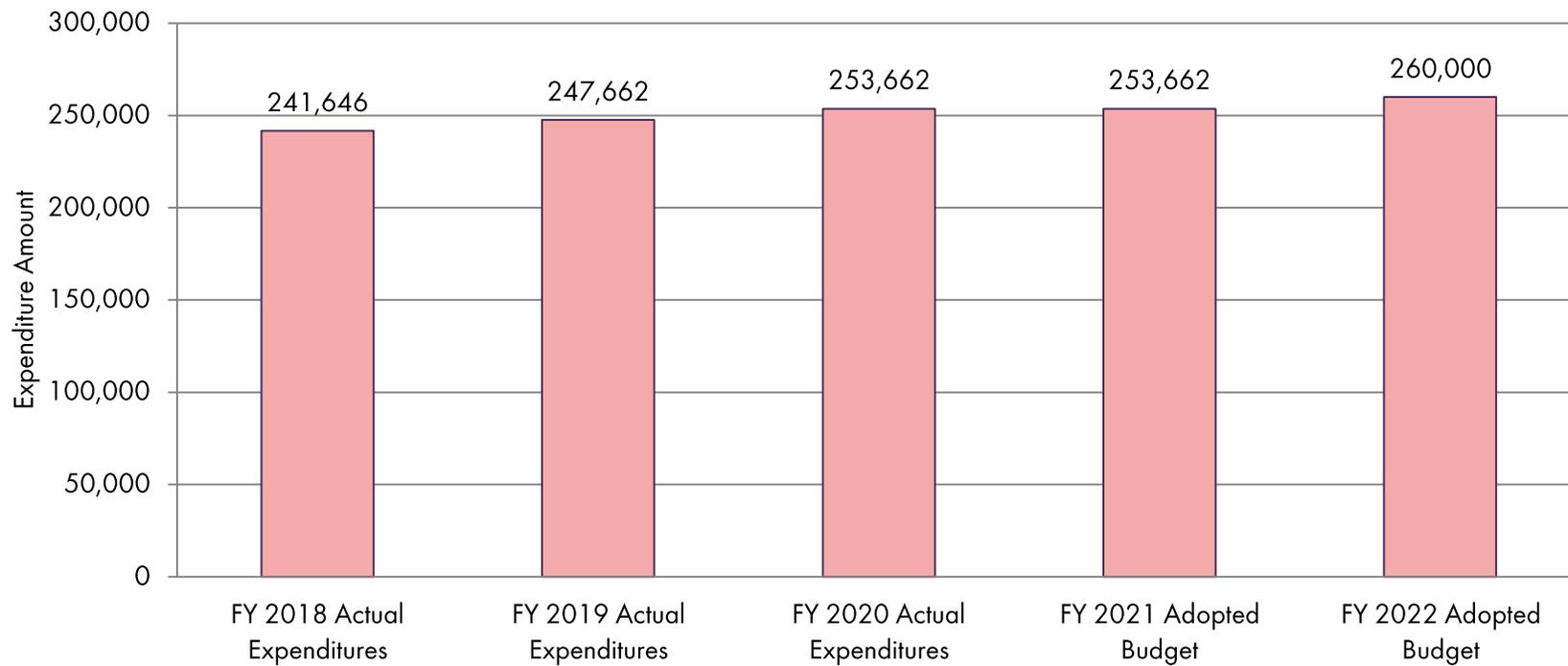
Local Health Department Expenditures

Account Number	Account Name	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>LOCAL HEALTH DEPARTMENT (51100):</u>								
<i>Other Charges:</i>								
4-100-51100-5610	Health Department	322,998	325,047	352,599	352,599	361,126	8,527	2.42%
TOTAL LOCAL HEALTH DEPARTMENT:		322,998	325,047	352,599	352,599	361,126	8,527	2.42%

MENTAL HEALTH

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

Mental Health



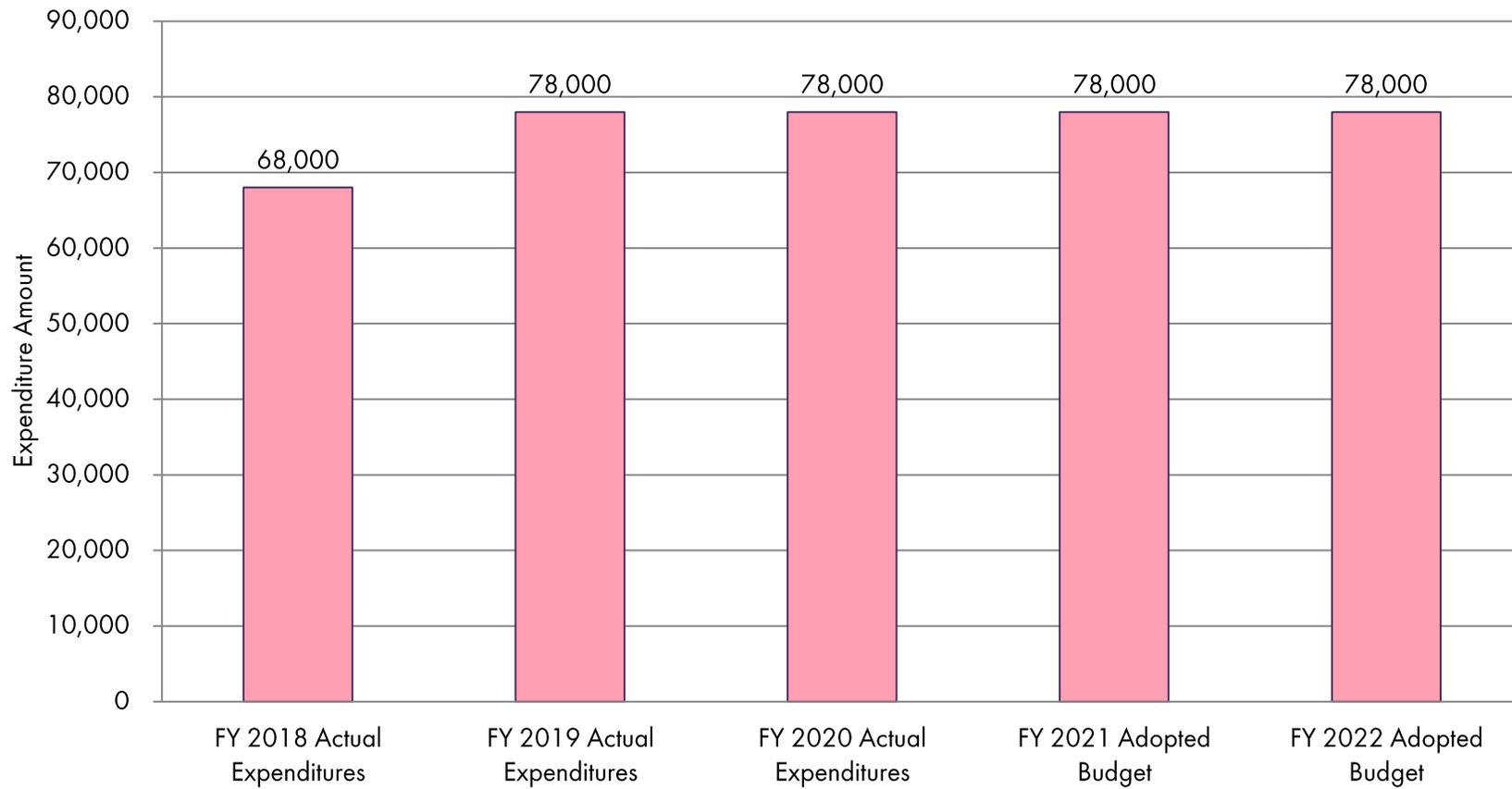
Mental Health Expenditures

Account Number	Account Name	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>MENTAL HEALTH (52100):</u>								
<i>Other Charges:</i>								
4-100-52100-5620	Northwestern Community Services	240,646	246,662	252,662	252,662	253,000	338	0%
4-100-52100-5625	Shen-Paco	0	0	0	0	6,000	6,000	100%
4-100-52100-5649	Concern Hotline	1,000	1,000	1,000	1,000	1,000	0	0%
TOTAL MENTAL HEALTH:		241,646	247,662	253,662	253,662	260,000	6,338	2%

AREA AGENCY ON AGING

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

Area Agency On Aging

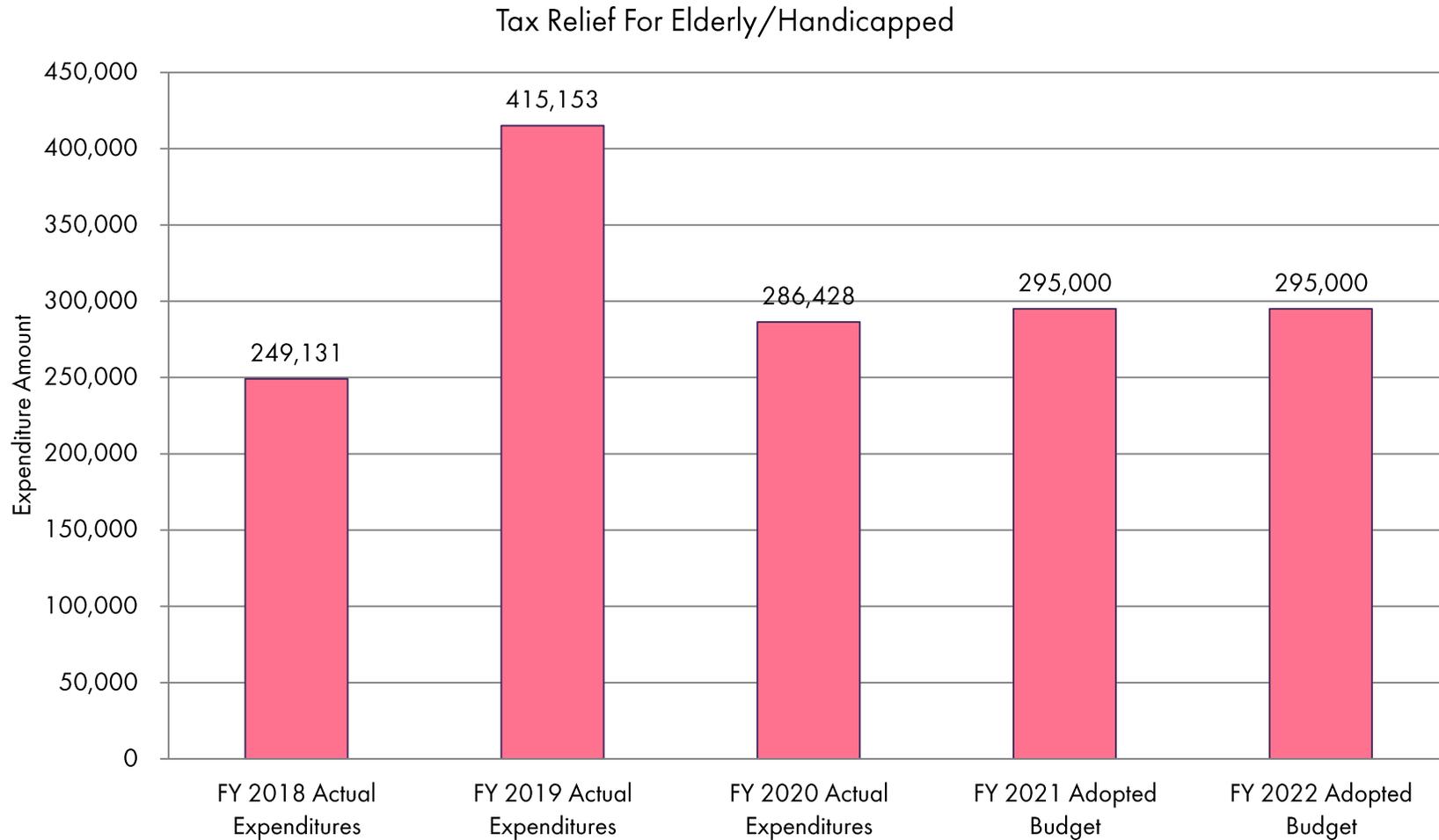


Area Agency on Aging Expenditures

Account Number	Account Name	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
AREA AGENCY ON AGING (53230):								
<i>Other Charges:</i>								
4-100-53230-5656	Shenandoah Area Agency on Aging	68,000	78,000	78,000	78,000	78,000	0	0.00%
TOTAL AREA AGENCY ON AGING:		68,000	78,000	78,000	78,000	78,000	0	0.00%

TAX RELIEF FOR ELDERLY/HANDICAPPED

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



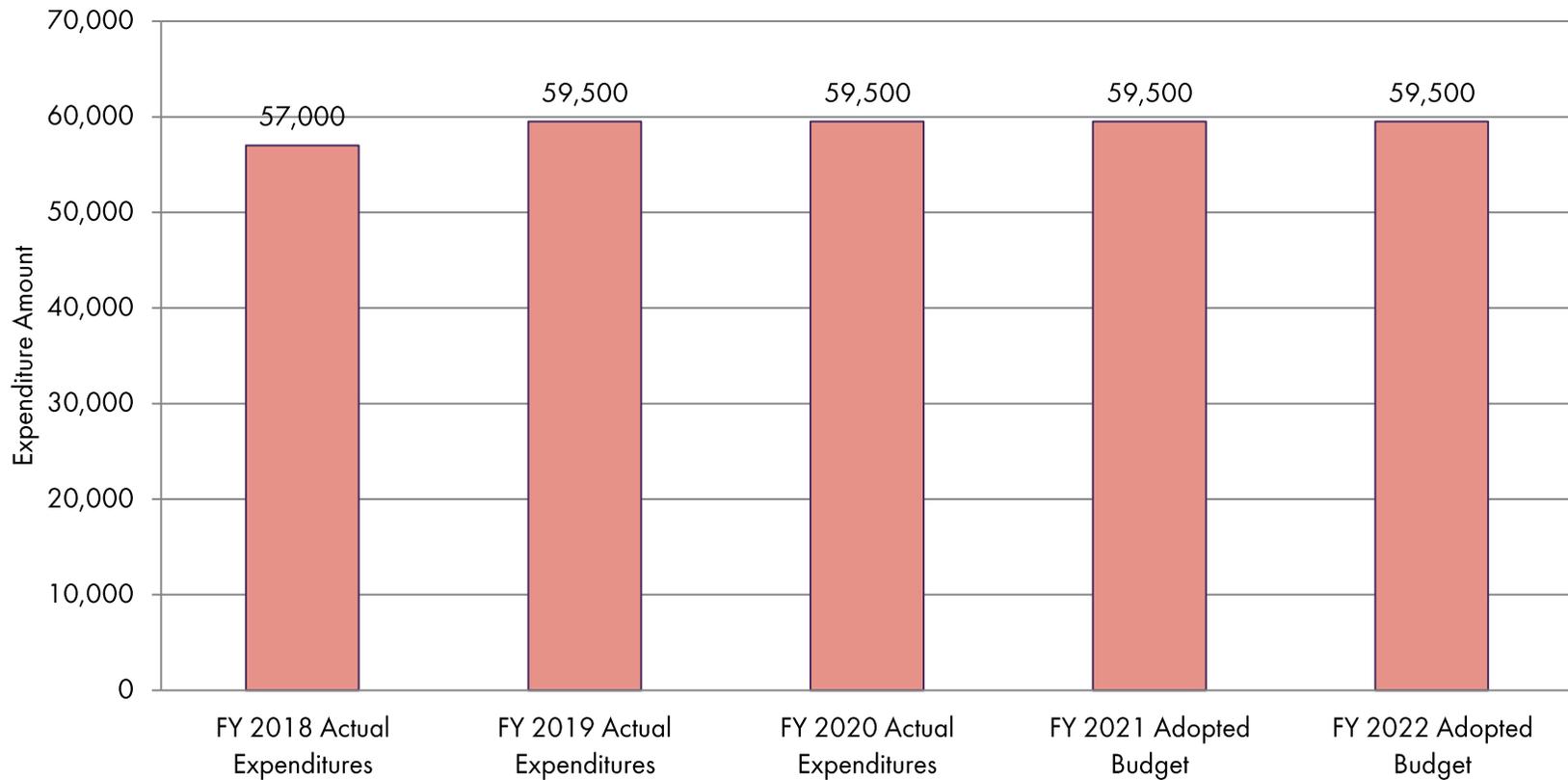
Tax Relief for Elderly/Handicapped Expenditures

Account Number	Account Name	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Other Charges:</i>								
4-100-53300-5865	Tax Relief Elderly/Handicapped	249,131	415,153	286,428	295,000	295,000	0	0%
TOTAL TAX RELIEF ELDERLY/HANDICAPPED:		249,131	415,153	286,428	295,000	295,000	0	0%

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 20120, the County is providing support to the Shenandoah Alliance for Shelter, Response, Access Independence, Blue Ridge Legal Services, the Shenandoah Community Health Clinic (Free Clinic), the and the Shenandoah Dental Clinic.

Support To Outside Agencies



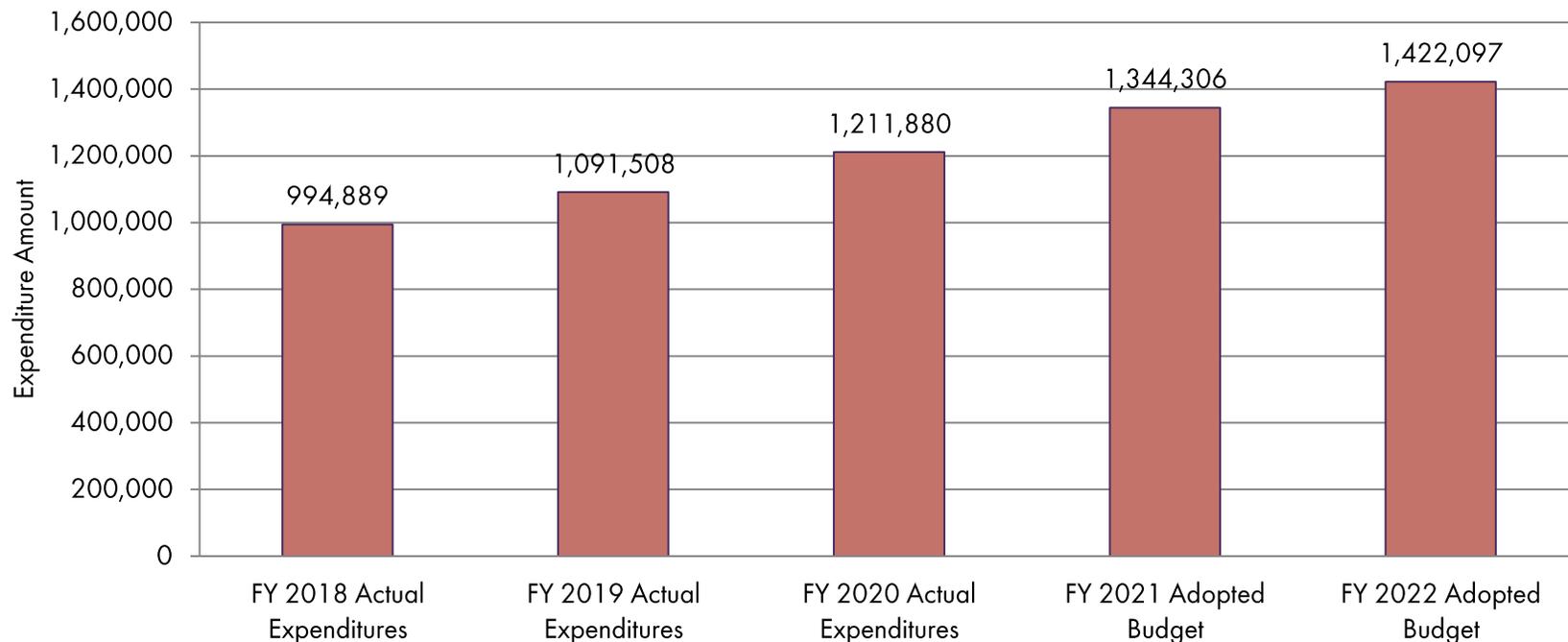
Support to Outside Agencies Expenditures

Account Number	Account Name	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>SUPPORT TO OUTSIDE AGENCIES (53500):</u>								
<i>Other Charges:</i>								
4-100-53500-5657	Shenandoah Alliance for Shelter	10,000	12,500	12,500	12,500	12,500	0	0%
4-100-53500-5660	Response, Inc.	10,000	10,000	10,000	10,000	10,000	0	0%
4-100-53500-5661	Access Independence	1,000	1,000	1,000	1,000	1,000	0	0%
4-100-53500-5676	Blue Ridge Legal Services	1,000	1,000	1,000	1,000	1,000	0	0%
4-100-53500-5684	Shenandoah Community Health Clinic (Free Clinic)	30,000	30,000	30,000	30,000	30,000	0	0%
4-100-53500-5689	Shenandoah Dental Clinic	5,000	5,000	5,000	5,000	5,000	0	0%
TOTAL SUPPORT TO OUTSIDE AGENCIES:		57,000	59,500	59,500	59,500	59,500	0	0%

DEPARTMENT OF SOCIAL SERVICES

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

Social Services Department



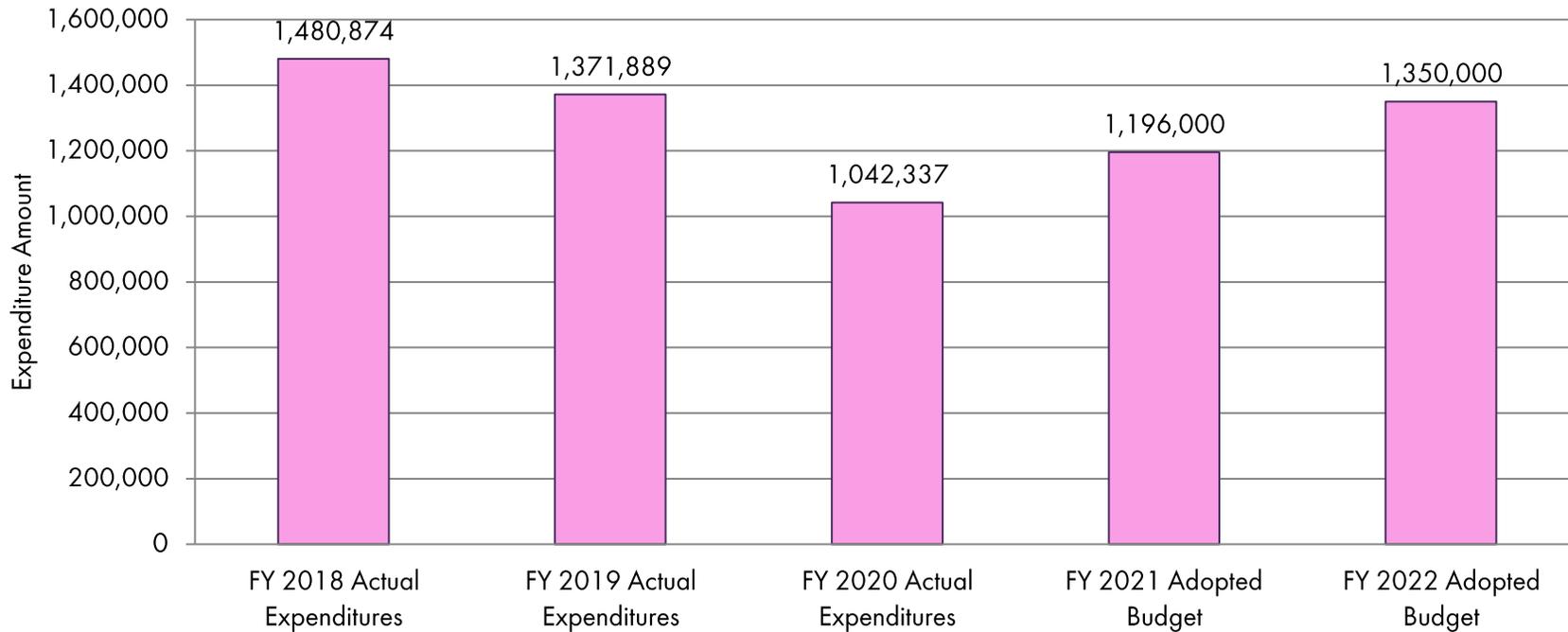
Department of Social Services Expenditures

Account Number	Account Name	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>SOCIAL SERVICES DEPARTMENT (53100):</u>								
<i>Other Charges:</i>								
4-100-93200-0140	Transfer to Social Services Fund (Fund 140)	994,889	1,091,508	1,211,880	1,344,306	1,422,097	77,791	5.79%
TOTAL SOCIAL SERVICES DEPARTMENT:		994,889	1,091,508	1,211,880	1,344,306	1,422,097	77,791	5.79%

CHILDREN’S SERVICES ACT

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

Children's Services Act



Children's Services Act Expenditures

Account Number	Account Name	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
CHILDRENS SERVICES ACT (53600):								
<i>Salaries & Wages:</i>								
4-250-53600-1100	Salaries & Wages – Regular	25,724	0	0	0	0	0	0%
<i>Employee Benefits:</i>								
4-250-53600-2100	FICA/Medicare - Employer	1,830	0	0	0	0	0	0%
4-250-53600-2210	Virginia Retirement System	1,599	0	0	0	0	0	0%
4-250-53600-2310	Hospitalization Insurance	5,407	0	0	0	0	0	0%
4-250-53600-2400	Group Life Insurance	86	0	0	0	0	0	0%
4-250-53600-2550	ST Disability Insurance Plan	97	0	0	0	0	0	0%
4-250-53600-2600	Unemployment Insurance	187	0	0	0	0	0	0%
4-250-53600-2700	Workers' Compensation Insurance	19	0	0	0	0	0	0%
<i>Other Charges:</i>								
4-250-53600-5530	Travel (Food and Lodging)	400	0	0	0	0	0	0.00%
4-250-53600-5540	Travel (Convention and Education)	917	0	0	0	0	0	0%
4-100-93200-0250	Transfer to CSA Fund (Fund 250)	1,444,626	1,371,889	1,042,337	1,196,000	1,350,000	154,000	13%

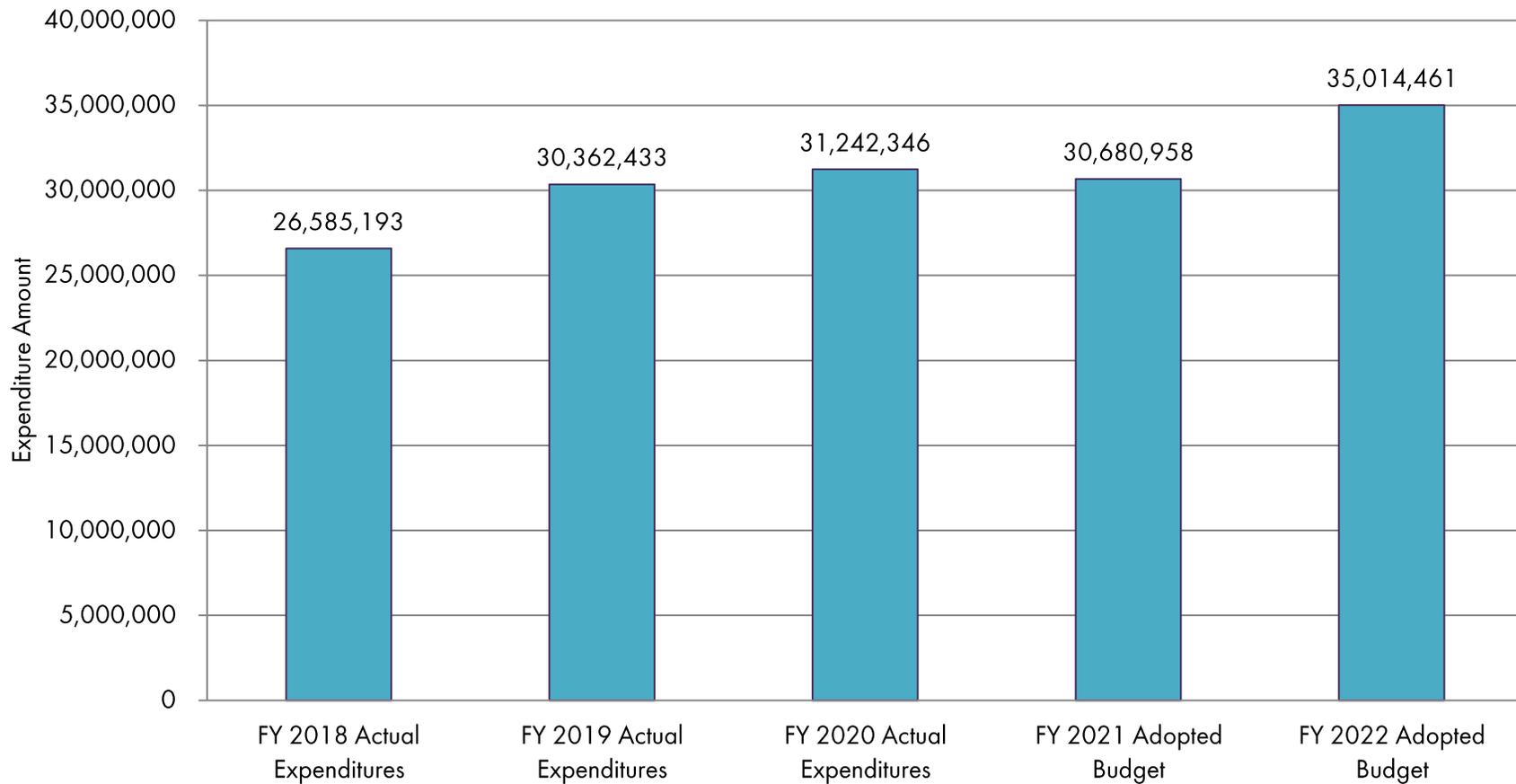
CHILDREN SERVICES ACT, CONTINUED

Account Number	Account Name	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Materials and Supplies:</i>								
4-250-53600-6001	Office Supplies	106	0	0	0	0	0	0%
<i>Capital Outlay:</i>								
4-250-53600-8202	Furniture and Fixtures	275	0	0	0	0	0	0%
TOTAL COMPREHENSIVE SERVICES ACT:		1,480,874	1,371,889	1,042,337	1,196,000	1,350,000	154,000	13%

ADMINISTRATION OF SCHOOLS

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

Administration Of Schools



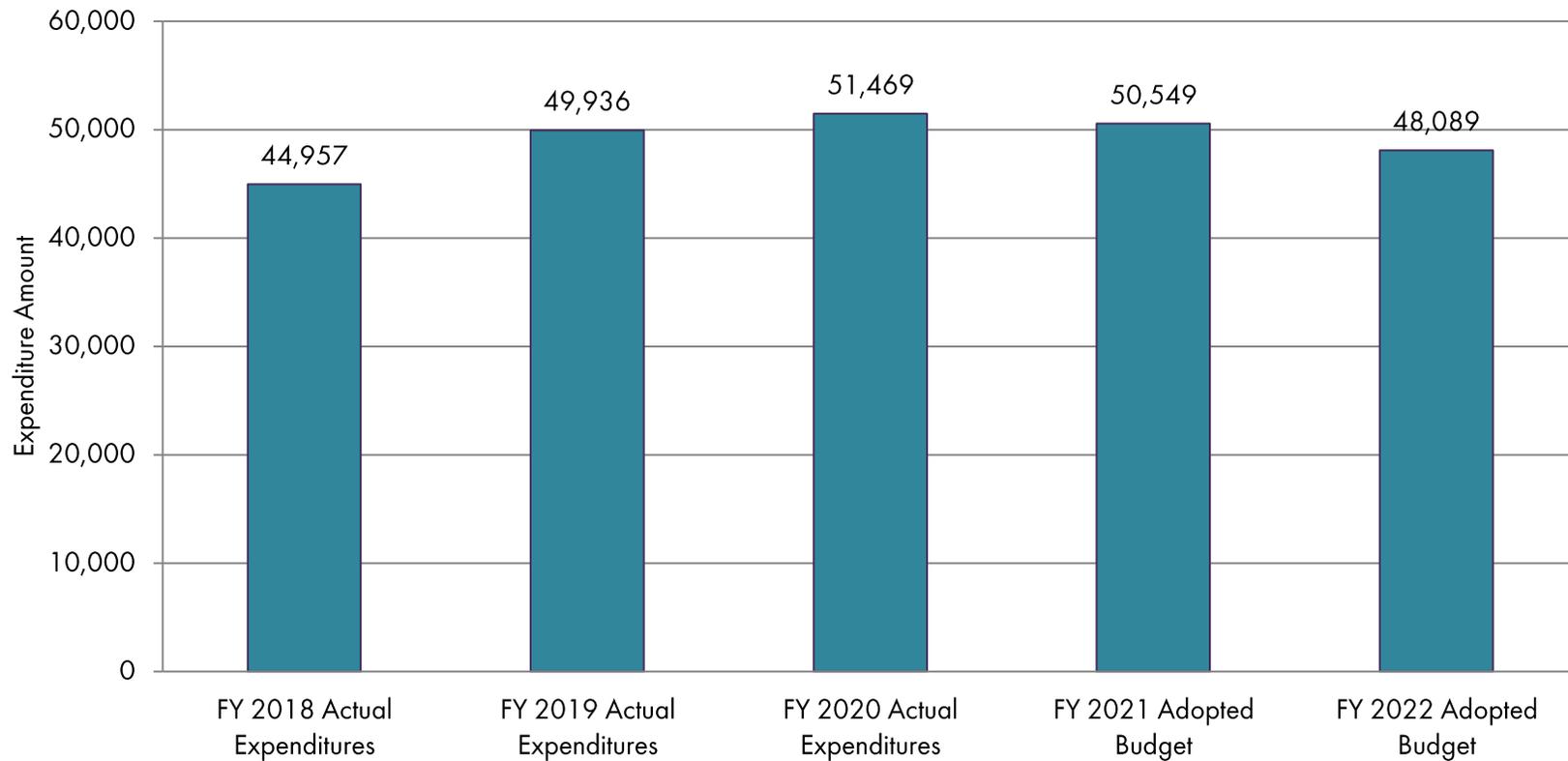
Administration of Schools Expenditures

Account Number	Account Name	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Other Charges:</i>								
4-100-93200-0205	Transfer to School Fund (Fund 205)	26,585,193	30,362,433	31,242,346	30,680,958	35,014,461	4,333,503	14.12%
TOTAL ADMINISTRATION OF SCHOOLS:		26,585,193	30,362,433	31,242,346	30,680,958	35,014,461	4,333,503	14.12%

COMMUNITY COLLEGE

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

Community College

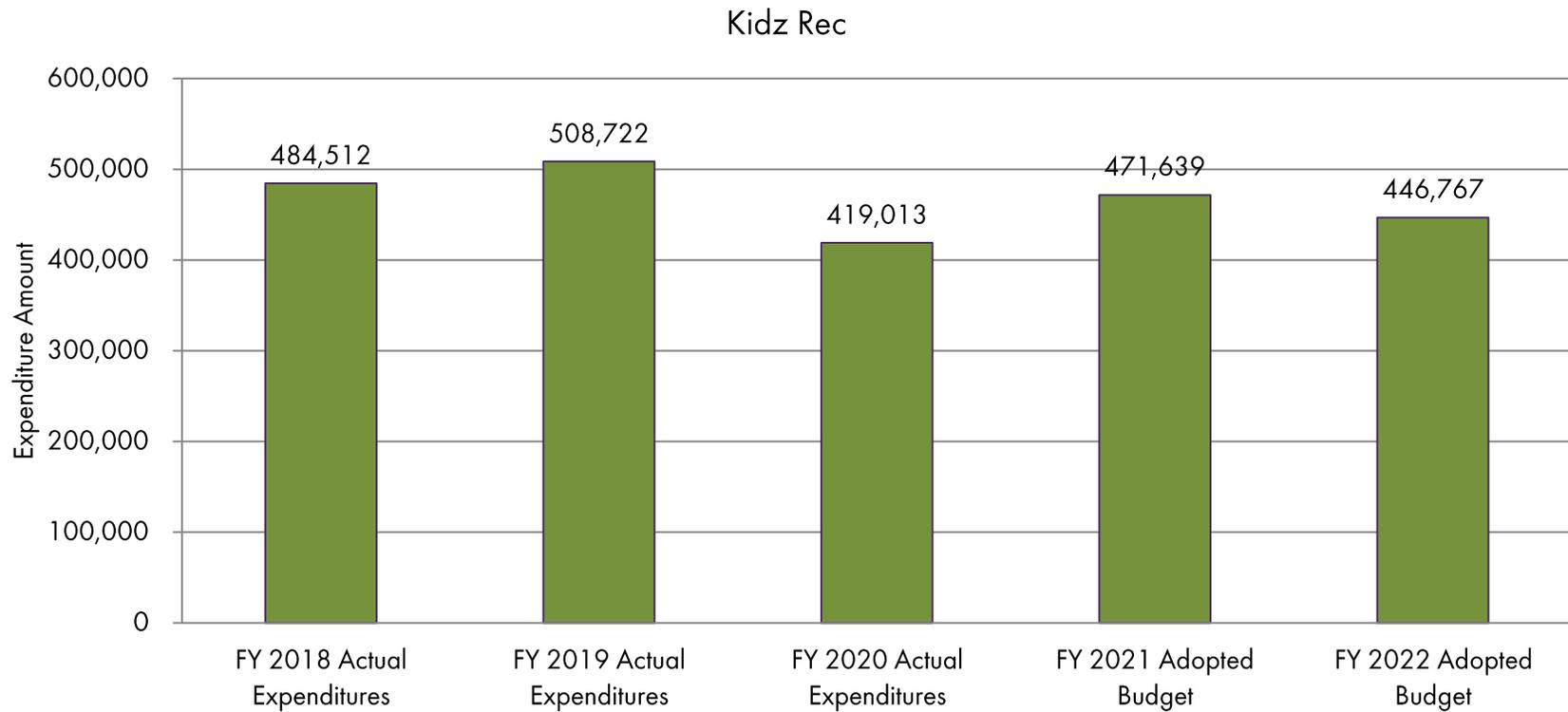


Community College Expenditures

Account Number	Account Name	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>COMMUNITY COLLEGE (68000):</u>								
<i>Other Charges:</i>								
4-100-68000-5662	Contribution - Lord Fairfax Community College	44,957	49,936	51,469	50,549	48,089	(2,460)	-4.87%
TOTAL COMMUNITY COLLEGE:		44,957	49,936	51,469	50,549	48,089	-2,460	-4.87%

KidzRec

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



KidzRec Expenditures

Account Number	Account Name	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
KIDZREC	KidzRec SERVICES FUND	Fund 141						
KidzRec (SHES) - 001 Sandy Hook Elementary School								
Salaries & Wages:								
4-141-71300-1100-001	Salaries & Wages – Full Time	56,507	39,261	21,988	20,368	22,428	2,060	10.11%
4-141-71300-1300-001	Saleries & Wages - Part Time	68,823	82,365	81,249	70,000	70,000	0	0.00%
Employee Benefits:								
4-141-71300-2100-001	FICA/Medicare - Employer	9,477	9,587	7,867	6,913	7,071	158	2.28%
4-141-71300-2210-001	Virginia Retirement System	5,487	3,659	2,060	2,118	2,333	215	10.14%
4-141-71300-2310-001	Hospitalization Insurance	2,888	3,130	3,159	3,320	3,422	102	3.07%
4-141-71300-2400-001	Group Life Insurance	294	204	114	110	121	11	10.01%
4-141-71300-2500-001	VRS Health Credit	73	42	24	18	20	2	9.10%
4-141-71300-2600-001	Unemployment Insurance	255	204	122	300	120	(180)	-60.00%
4-141-71300-2700-001	Worker's Compensation Insurance	1,370	794	999	3,914	1,500	(2,414)	-61.68%
4-141-71300-2900-001	Annual and Sick	0	2,865	0	0	0	0	0.00%
Contractual Services:								
4-141-71300-3150-001	Professional Services	690	483	123	450	400	(50)	-11.11%
4-141-71300-3310-001	Repairs & Maintenance	0	0	0	0	0	0	0.00%
4-141-71300-3320-001	Maintenance and Service Contract	398	576	38	2,676	2,140	(536)	-20.03%
4-141-71300-3500-001	Printing	59	0	0	0	0	0	0.00%
4-141-71300-3600-001	Advertising	354	75	15	80	80	0	0.00%
Other Charges:								
4-141-71300-5210-001	Postal Service	0	0	10	0	0	0	0.00%
4-141-71300-5230-001	Telecommunications	1,364	1,985	2,624	2,400	1,900	(500)	-20.83%

KIDZREC, CONTINUED

Account Number	Account Name	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-141-71300-5410-001	Lease/Rent Equipment	240	240	252	240	240	0	0.00%
4-141-71300-5420-001	Lease/Rent Building	7,800	6,600	5,400	7,200	7,200	0	0.00%
4-141-71300-5510-001	Travel/Mileage	156	0	0	0	0	0	0.00%
1-141-71300-5530-001	Food & Lodging	203	568	219	934	800	(134)	-14.31%
4-141-71300-5540-001	Convention, Training, & Education	188	666	166	380	380	0	0.00%
4-141-71300-5810-001	Dues & Association Membership	30	100	12	50	50	0	0.00%
4-141-71300-5897-001	Bank Service Charge	6,367	4,473	5,658	4,500	5,600	1,100	24.44%
Materials and Supplies:								
4-141-71300-6001-001	Office Supplies	910	543	506	550	550	0	0.00%
4-141-71300-6002-001	Food Supplies	7,727	11,133	5,229	11,000	8,800	(2,200)	-20.00%
4-141-71300-6008-001	Vehicles Supplies (Gas)	0	0	0	0	0	0	0.00%
4-141-71300-6011-001	Uniforms	2,389	1,075	69	1,000	600	(400)	-40.00%
4-141-71300-6014-001	Operating Supplies	9,320	12,619	4,633	12,000	6,000	(6,000)	-50.00%
4-141-71300-6015-001	Trips and Tickets	4,317	7,728	4,765	7,000	7,000	0	0.00%
Capital Outlay:								
4-141-71300-8202-001	Furniture and Fixtures	1,483	0	1,438	400	400	0	0.00%
4-141-71300-8207-001	EDP Equipment	1,376	2,494	0	400	800	400	100.00%
TOTAL SHES - 001:	Subtotal Sandy Hook	190,543	193,467	148,740	158,321	149,955	-8,366	-5.28%

KIDZREC, CONTINUED

Account Number	Account Name	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
KIDZREC								
W W Robinson Elementary								
KidzRec (WWRES) - 002								
Salaries & Wages:								
4-141-71300-1100-002	Salaries & Wages – Full Time	59,335	61,115	64,008	64,983	65,288	305	0.47%
4-141-71300-1300-002	Salaries & Wages – Part Time	65,707	65,968	50,217	60,000	60,000	0	0.00%
Employee Benefits:								
4-141-71300-2100-002	FICA/Medicare - Employer	8,860	9,478	8,313	9,561	9,585	24	0.25%
4-141-71300-2210-002	Virginia Retirement System	5,762	5,744	5,998	6,758	6,790	32	0.47%
4-141-71300-2310-002	Hospitalization Insurance	17,470	18,922	19,099	19,621	20,750	1,129	5.75%
4-141-71300-2400-002	Group Life Insurance	309	318	333	351	353	2	0.60%
4-141-71300-2500-002	VRS Health Credit	77	68	70	58	59	1	0.88%
4-141-71300-2600-002	Unemployment Insurance	166	183	92	200	120	(80)	-40.00%
4-141-71300-2700-002	Worker's Compensation Insurance	1,370	755	677	800	800	0	0.00%
4-141-71300-2900-002	Annual and Sick	0	0	0	0	0	0	0.00%
Contractual Services:								
4-141-71300-3150-002	Professional Services	450	356	165	450	400	(50)	-11.11%
4-141-71300-3310-002	Repairs & Maintenance	0	0	0	0	0	0	0.00%
4-141-71300-3320-002	Maintenance and Service Contract	398	576	38	2,676	2,140	(536)	-20.03%
4-141-71300-3500-002	Printing	59	0	0	0	0	0	0.00%
4-141-71300-3600-002	Advertising	354	75	15	80	80	0	0.00%

KIDZREC, CONTINUED

Account Number	Account Name	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Other Charges:								
4-141-71300-5210-002	Postal Service	0	0	10	0	0	0	0.00%
4-141-71300-5230-002	Telecommunications	1,395	1,838	2,458	2,400	1,900	(500)	-20.83%
4-141-71300-5410-002	Lease/Rent Equipment	240	240	252	240	240	0	0.00%
4-141-71300-5420-002	Lease/Rent Building	7,800	6,600	5,400	7,200	7,200	0	0.00%
4-141-71300-5510-002	Travel/Mileage	156	0	0	0	0	0	0.00%
1-141-71300-5530-002	Food & Lodging	159	411	219	934	800	(134)	-14.31%
4-141-71300-5540-002	Convention, Training, & Education	188	616	166	380	380	0	0.00%
4-141-71300-5810-002	Dues & Association Membership	30	100	12	50	50	0	0.00%
4-141-71300-5897-002	Bank Service Charge	6,367	4,473	5,658	4,500	5,600	1,100	24.44%
Materials and Supplies:								
4-141-71300-6001-002	Office Supplies	986	543	469	550	550	0	0.00%
4-141-71300-6002-002	Food Supplies	7,851	11,997	8,570	11,000	8,800	(2,200)	-20.00%
4-141-71300-6011-002	Uniforms	1,980	1,021	85	1,000	600	(400)	-40.00%
4-141-71300-6014-002	Operating Supplies	9,098	12,172	5,582	12,000	6,000	(6,000)	-50.00%
4-141-71300-6015-002	Trips and Tickets	6,230	8,185	4,944	7,000	7,000	0	0.00%
Capital Outlay:								
4-141-71300-8202-002	Furniture & Fixtures	603	0	1,438	400	400	0	0.00%
4-141-71300-8207-002	EDP Equipment	1,376	2,494	0	400	800	400	100.00%
TOTAL WWRES - 002:	Subtotal WW Robinson	204,773	214,247	184,288	213,592	206,685	(6,907)	-3.23%

KIDZREC, CONTINUED

Account Number	Account Name	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
KIDZREC	<i>Ashby Lee Elementary</i>							
<u>KidzRec ALES - 003</u>								
Salaries & Wages:								
4-141-71300-1100-003	Salaries & Wages – Full Time	9,864	10,160	10,994	11,639	11,213	(426)	-3.66%
4-141-71300-1300-003	Salaries & Wages – Part Time	45,335	50,253	44,691	45,000	45,000	0	0.00%
Employee Benefits:								
4-141-71300-2100-003	FICA/Medicare - Employer	4,218	4,617	4,255	4,333	4,300	(33)	-0.76%
4-141-71300-2210-003	Virginia Retirement System	958	955	1,030	1,210	1,166	(44)	-3.67%
4-141-71300-2310-003	Hospitalization Insurance	1,444	1,565	1,579	3,320	1,712	(1,608)	-48.43%
4-141-71300-2400-003	Group Life Insurance	51	53	57	63	61	(2)	-2.94%
4-141-71300-2500-003	VRS Health Credit	13	11	12	10	10	(0)	-4.54%
4-141-71300-2600-003	Unemployment Insurance	113	117	73	120	60	(60)	-50.00%
4-141-71300-2700-003	Worker's Compensation Insurance	652	437	683	450	460	10	2.22%
4-141-71300-2900-003	Annual and Sick	0	0	0	0	0	0	0.00%
Contractual Services:								
4-141-71300-3150-003	Professional Services	349	304	128	300	200	(100)	-33.33%
4-141-71300-3310-003	Repairs & Maintenance	0	0	0	0	0	0	0.00%
4-141-71300-3320-003	Maintenance and Service Contract	199	288	19	1,338	1,070	(268)	-20.03%
4-141-71300-3500-003	Printing	30	0	0	0	0	0	0.00%
4-141-71300-3600-003	Advertising	177	37	7	40	40	0	0.00%

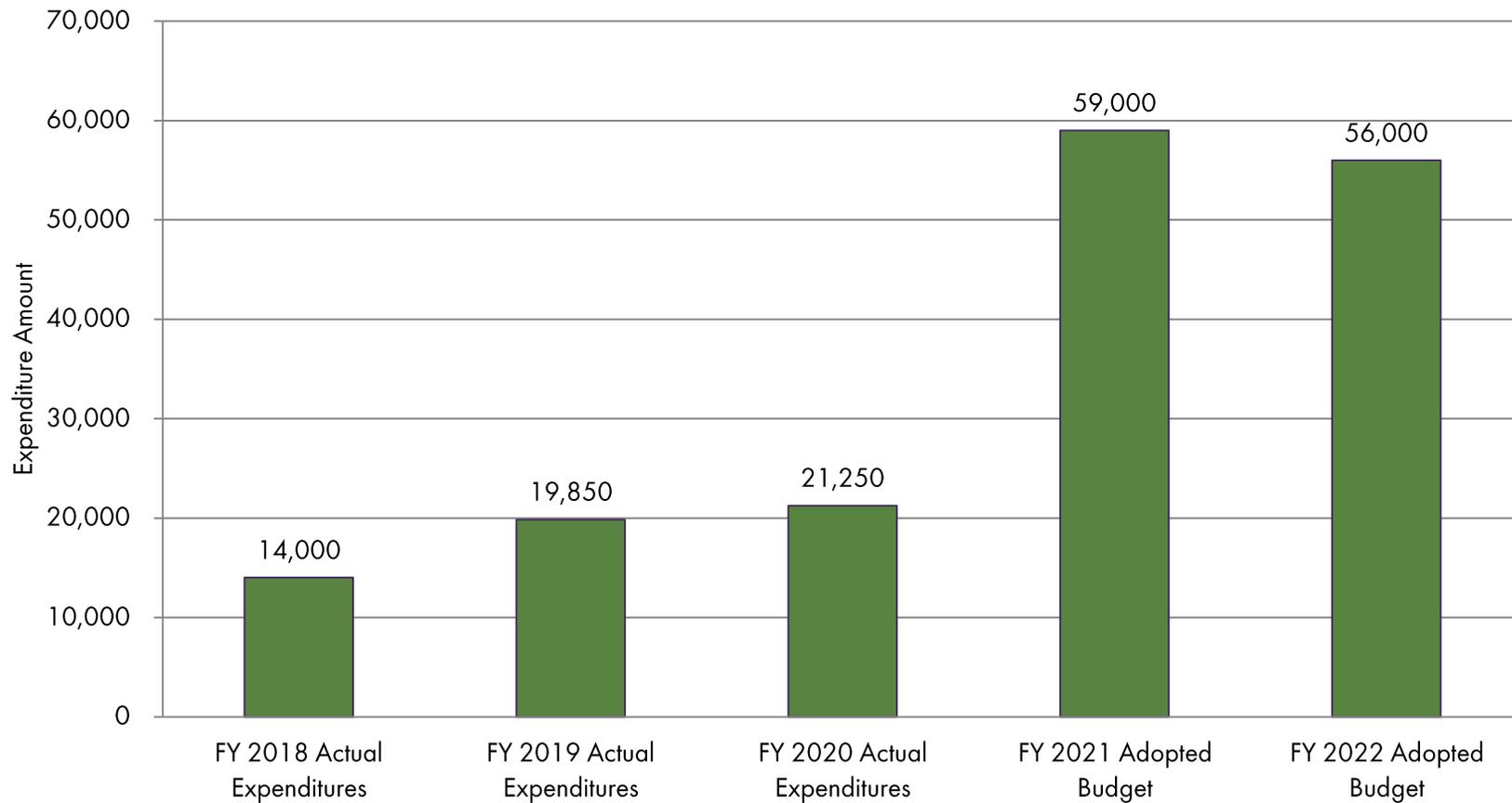
KIDZREC, CONTINUED

Account Number	Account Name	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Other Charges:								
4-141-71300-5210-003	Postal Service	0	0	5	0	0	0	#DIV/0!
4-141-71300-5230-003	Telecommunications	798	986	1,144	1,200	1,000	(200)	-16.67%
4-141-71300-5410-003	Lease/Rent Equipment	120	120	126	120	120	0	0.00%
4-141-71300-5420-003	Lease/Rent Building	7,800	6,600	5,400	7,200	7,200	0	0.00%
4-141-71300-5510-003	Travel/Mileage	78	0	0	0	0	0	0.00%
1-141-71300-5530-003	Food & Lodging	90	205	109	467	400	(67)	-14.31%
4-141-71300-5540-003	Convention, Training, & Education	94	433	83	190	190	0	0.00%
4-141-71300-5810-003	Dues & Association Membership	15	50	6	25	25	0	0.00%
4-141-71300-5897-003	Bank Service Charge	3,183	2,236	2,829	2,000	2,800	800	40.00%
Materials and Supplies:								
4-141-71300-6001-003	Office Supplies	441	265	265	300	300	0	0.00%
4-141-71300-6002-003	Food Supplies	4,420	7,824	5,294	8,000	4,400	(3,600)	-45.00%
4-141-71300-6011-003	Uniforms	992	562	38	500	300	(200)	-40.00%
4-141-71300-6014-003	Operating Supplies	4,448	7,060	3,083	7,000	3,000	(4,000)	-57.14%
4-141-71300-6015-003	Trips and Tickets	2,626	4,623	3,356	4,500	4,500	0	0.00%
Capital Outlay:								
4-141-71300-8202-003	Furniture & Fixtures	0	0	719	200	200	0	0.00%
4-141-71300-8207-003	EDP Equipment	688	1,247	0	200	400	200	100.00%
TOTAL ALES - 003:	Subtotal Ashby Lee	89,196	101,008	85,985	99,725	90,127	(9,598)	-9.62%
TOTAL KidzRec:		484,512	508,722	419,013	471,639	446,767	(24,872)	-5.27%

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



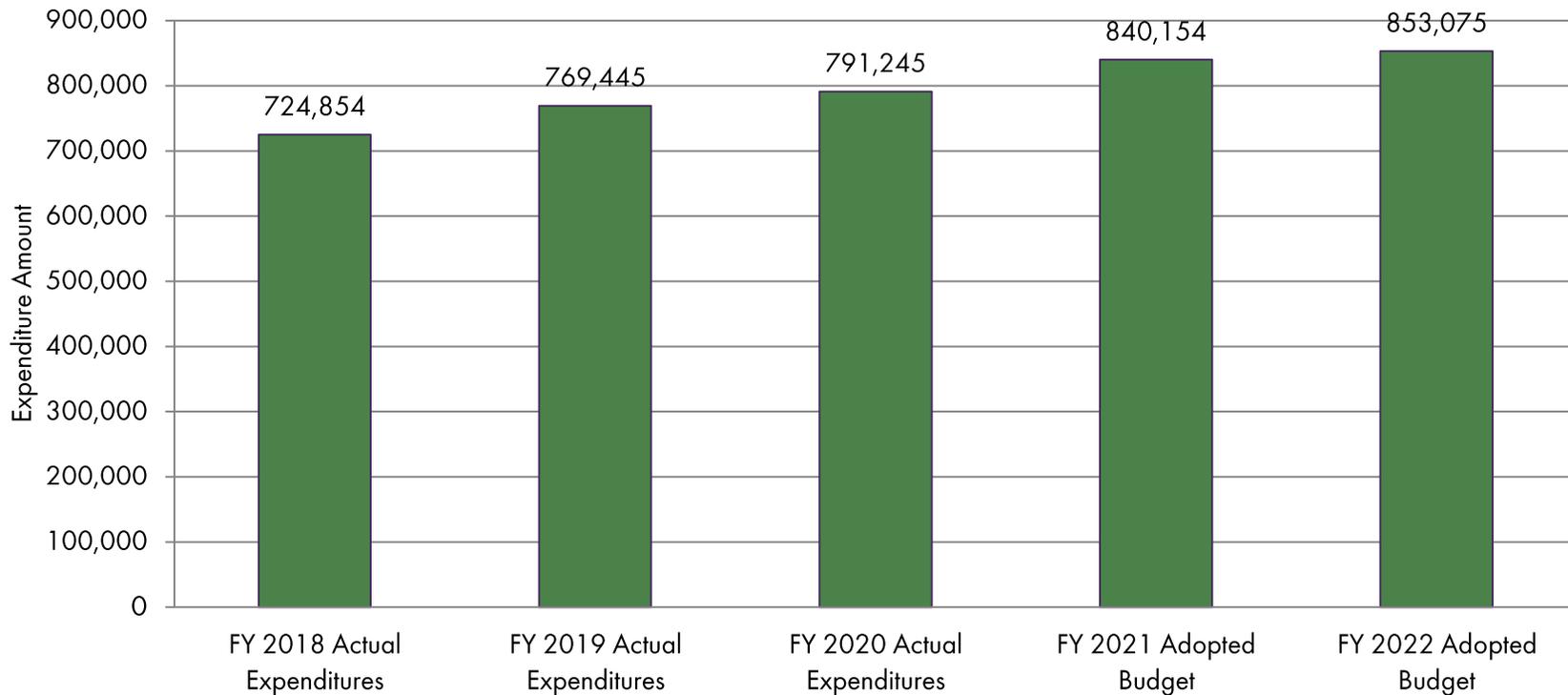
Cultural Services Expenditures

Account Number	Account Name	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
CULTURAL SERVICES (72600):								
<i>Other Charges:</i>								
4-100-72600-5663	Shenandoah Valley Music Festival	3000	8850	10,000	10,000	10,000	0	0.00%
4-100-72600-5664	Support of the Local Arts	4500	4500	4,750	4,500	4,500	0	0.00%
4-100-72600-5665	Support of Virginia DRPT	0	0	0	43,000	35,000	(8,000)	-18.60%
4-100-72600-5666	Support of Winchester Regional Airport	5000	5000	5,000	0	5,000	5,000	100.00%
4-100-72600-5668	Northern Virginia 4-H Center	1500	1500	1,500	1,500	1,500	0	0.00%
TOTAL CULTURAL SERVICES:		14,000	19,850	21,250	59,000	56,000	(3,000)	-5.08%

LIBRARY ADMINISTRATION

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

Library Administration



Library Administration Expenditures

Account Number	Account Name	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
LIBRARY ADMINISTRATION (73100):								
Salaries & Wages:								
4-100-73100-1100	Salaries & Wages - Regular	376,543	392,171	414,202	414,202	422,485	8,283	2.00%
4-100-73100-1300	Salaries & Wages - Part-Time	70,023	88,630	89,849	100,000	100,000	0	0.00%
Employee Benefits:								
4-100-73100-2100	FICA/Medicare - Employer	32,718	35,157	36,442	39,336	39,970	634	1.61%
4-100-73100-2210	Virginia Retirement System	36,366	36,857	38,811	43,077	43,940	863	2.00%
4-100-73100-2215	Hybrid STD/LTD Premium	939	962	931	1,100	1,000	(100)	-9.09%
4-100-73100-2310	Hospitalization Insurance	73,696	81,516	91,327	100,614	99,725	(889)	-0.88%
4-100-73100-2400	Group Life Insurance	1,947	2,039	2,154	2,237	2,300	63	2.82%
4-100-73100-2500	VRS Health Insurance Credit	487	438	456	373	380	7	1.88%
4-100-73100-2600	Unemployment Insurance	422	356	173	500	300	(200)	-40.00%
4-100-73100-2700	Workers' Compensation Insurance	644	737	838	800	800	0	0.00%
4-100-73100-2900	Accrued Annual & Sick Leave	0	0	0	0	0	0	0.00%
Contractual Services:								
4-100-73100-3120	Professional Services - Audit	4,760	5,310	6,299	0	0	0	0.00%
4-100-73100-3150	Professional Services - Legal	0	0	0	0	0	0	0.00%
4-100-73100-3166	Contractual Services	31,259	25,496	27,497	36,000	36,000	0	0.00%
4-100-73100-3310	Repairs & Maintenance	382	1,951	2,089	2,500	2,500	0	0.00%
4-100-73100-3320	Maintenance & Service Contract	600	561	612	1,500	1,500	0	0.00%
4-100-73100-3500	Printing	0	0	0	0	0	0	0.00%
4-100-73100-3600	Advertising	347	494	187	750	750	0	0.00%

LIBRARY ADMINISTRATION, CONTINUED

Account Number	Account Name	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Other Charges:								
4-100-73100-5110	Electrical Services	19,673	19,141	16,721	20,000	20,000	0	0.00%
4-100-73100-5120	Heating Services	965	1,329	890	1,200	1,200	0	0.00%
4-100-73100-5130	Water & Sewer	1,551	1,459	2,085	1,500	1,500	0	0.00%
4-100-73100-5210	Postal Services	556	662	579	800	800	0	0.00%
4-100-73100-5230	Telecommunications	18,591	19,123	19,884	18,600	19,600	1,000	5.38%
4-100-73100-5300	Insurance	6,809	6,661	6,512	7,000	7,000	0	0.00%
4-100-73100-5305	Auto Insurance	963	985	498	1,000	1,000	0	0.00%
4-100-73100-5420	Lease/Rent Building	3,900	3,600	3,600	3,600	3,600	0	0.00%
4-100-73100-5510	Travel - Mileage	590	877	372	850	850	0	0.00%
4-100-73100-5530	Travel - Food & Lodging	1,574	818	1,289	1,500	1,500	0	0.00%
4-100-73100-5540	Convention, Training, & Education	587	250	299	800	800	0	0.00%
4-100-73100-5810	Dues & Association Membership	1,868	1,329	1,650	1,500	1,500	0	0.00%
Materials and Supplies:								
4-100-73100-6001	Office Supplies	12,374	9,056	10,182	12,500	12,500	0	0.00%
4-100-73100-6005	Laundry/Housekeeping Services	748	632	551	800	800	0	0.00%
4-100-73100-6007	Repairs & Maintenance Supplies	352	241	0	800	800	0	0.00%
4-100-73100-6008	Vehicles Supplies (Gas)	1,283	1,184	715	1,500	1,250	(250)	-16.67%
4-100-73100-6009	Auto Repairs & Maintenance	0	0	0	300	300	0	0.00%
4-100-73100-6012	Books & Supplies	679	654	1,087	1,000	1,000	0	0.00%
4-100-73100-6013	Educational/Recreational Supplies	11,199	11,279	5,851	10,700	10,700	0	0.00%
4-100-73100-6014	Operating Supplies	2,890	3,460	2,323	3,000	3,000	0	0.00%

LIBRARY ADMINISTRATION, CONTINUED

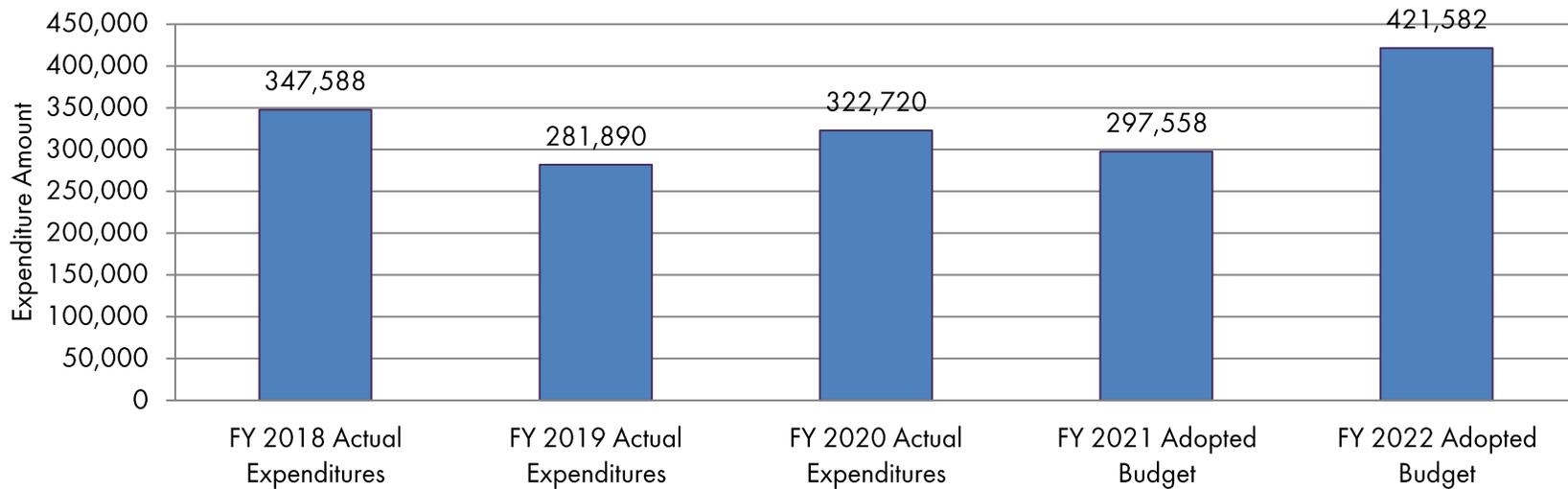
Account Number	Account Name	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Capital Outlay:</i>								
4-100-73100-8102	Furniture - Replacement	1,145	516	1,000	1,000	1,000	0	0.00%
4-100-73100-8202	Furniture and Fixtures	894	1,082	900	900	900	0	0.00%
4-100-73100-8205	Motor Vehicle	0	0	0	0	0	0	0.00%
4-100-73100-8207	EDP Equipment	4,531	12,434	2,390	6,315	9,825	3,510	55.58%
TOTAL LIBRARY ADMINISTRATION:		724,854	769,445	791,245	840,154	853,075	12,921	2%

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.

Planning And Zoning



Planning and Zoning Expenditures

Account Number	Account Name	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
PLANNING AND ZONING (81100):								
<i>Salaries & Wages:</i>								
4-100-81100-1100	Salaries & Wages – Regular	207,280	151,126	166,798	140,425	234,007	93,582	67%
4-100-81100-1700	Stipends-BZA	0	0	0	1,200	1,200	0	0%
4-100-81100-1711	Remuneration/County Planning Commission	3,385	3,300	3,855	6,000	6,000	0	0%
4-100-81100-1711-001	Remuneration/ County Planning - Travel	0	0	0	0	0	0	0%
4-100-81100-1711-002	Remuneration/ County Planning - Food & Lodging	0	0	0	0	0	0	0%
4-100-81100-1711-003	Remuneration/ County Planning - Mileage	0	0	0	0	0	0	0%
4-100-81100-1712	Remuneration/District Planning Commission	0	75	125	100	100	0	0%
4-100-81100-1713	Remuneration/Board of Zoning Appeals	50	0	700	1,500	1,500	0	0%
<i>Employee Benefits:</i>								
4-100-81100-2100	FICA/Medicare - Employer	15,402	11,012	12,078	11,416	17,902	6,486	57%
4-100-81100-2210	Virginia Retirement System	19,786	14,519	15,890	14,604	24,337	9,733	67%
4-100-81100-2215	Hybrid STD/LTD Premium	102	275	444	350	450	100	29%
4-100-81100-2310	Hospitalization Insurance	34,468	37,410	39,424	34,961	47,508	12,547	36%
4-100-81100-2400	Group Life Insurance	1,058	802	882	758	1,264	506	67%
4-100-81100-2500	VRS Health Insurance Credit	242	174	186	126	211	85	67%
4-100-81100-2600	Unemployment Insurance	120	71	34	200	50	(150)	-75%
4-100-81100-2700	Workers' Compensation Insurance	2,269	534	1,498	2,500	1,700	(800)	-32%
4-100-81100-2900	Accrued Annual and Sick Leave Payout	1,853	3,750	2,631	0	0	0	0%

PLANNING AND ZONING, CONTINUED

Account Number	Account Name	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Contractual Services:								
4-100-81100-3150	Professional Services	9,938	9,475	17,506	17,000	17,000	0	0%
4-100-81100-3190	Codifying Ordinance	0	0	0	0	0	0	0%
4-100-81100-3310	Repairs & Maintenance	50	0	0	200	200	0	0%
4-100-81100-3320	Maintenance & Service Contract	2,403	2,450	2,529	2,250	2,250	0	0%
4-100-81100-3500	Printing	0	53	0	100	100	0	0%
4-100-81100-3600	Advertising	3,555	1,573	4,052	3,000	3,000	0	0%
Other Charges:								
4-100-81100-5210	Postal Service	1,082	1,053	1,417	3,000	3,000	0	0%
4-100-81100-5230	Telecommunications	3,107	2,728	2,206	3,000	3,000	0	0%
4-100-81100-5305	Auto Insurance	963	985	1,494	2,000	1,550	(450)	-23%
4-100-81100-5510	Mileage	531	932	29	1,800	1,800	0	0%
4-100-81100-5530	Food & Lodging	1,116	1,742	790	1,890	2,060	170	9%
4-100-81100-5540	Convention, Training, & Education	3,715	1,071	600	2,645	3,885	1,240	47%
4-100-81100-5810	Dues & Association Membership	665	50	200	385	610	225	58%
Materials and Supplies:								
4-100-81100-6001	Office Supplies	1,460	852	451	2,000	2,000	0	0%
4-100-81100-6008	Vehicles Supplies (Gas)	672	611	394	1,000	1,000	0	0%
4-100-81100-6009	Auto Repairs & Maintenance	0	5	0	800	800	0	0%
4-100-81100-6011	Uniforms and Wearing Apparel	0	384	0	500	500	0	0%
4-100-81100-6012	Book and Subscriptions	268	208	68	200	200	0	0%

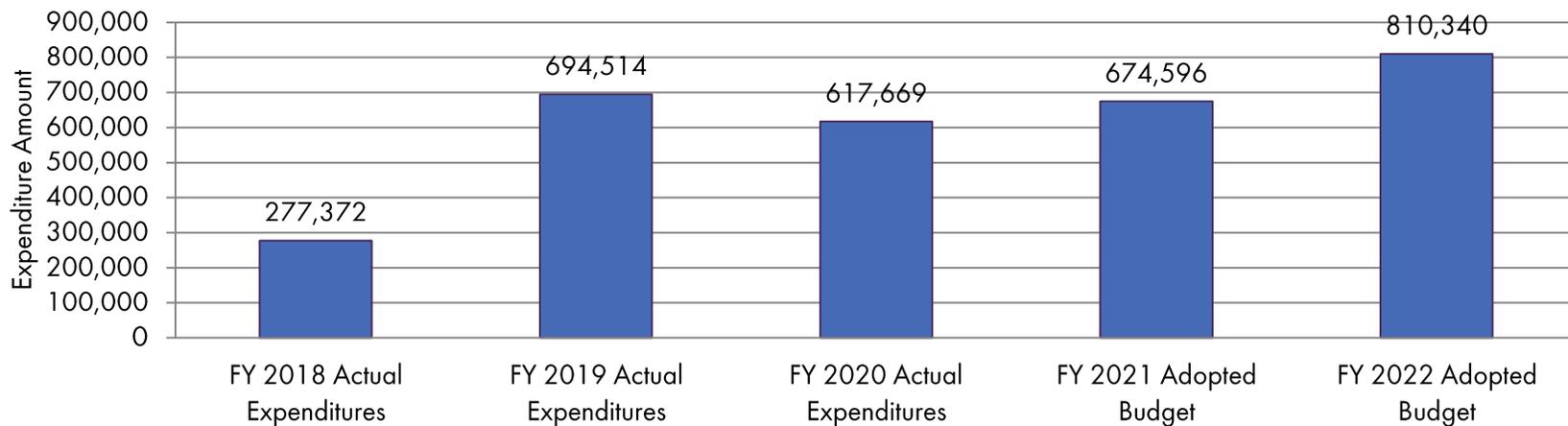
PLANNING AND ZONING, CONTINUED

Account Number	Account Name	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Payment to Joint Operations:</i>								
4-100-81100-7004	Northern Shenandoah Valley Regional Commission	30,236	31,460	33,027	40,648	40,648	(0)	0%
<i>Capital Outlay:</i>								
4-100-81100-8105	Vehicle Purchase	0	2,500	13,280	0	0	0	0%
4-100-81100-8202	Furniture and Fixtures	1,788	0	0	1,000	1,750	750	75%
4-100-81100-8203	Communications Equipment	22	0	0	0	0	0	0%
TOTAL PLANNING AND ZONING:		347,588	281,890	322,720	297,558	421,582	124,024	42%

ECONOMIC DEVELOPMENT

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

Economic Development



Economic Development Expenditures

Account Number	Account Name	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
ECONOMIC DEVELOPMENT AND TOURISM (81500):								
<i>Salaries & Wages:</i>								
4-100-81500-1100	Salaries & Wages – Regular	0	107,296	134,303	134,784	160,503	25,719	19%
4-100-81500-1300	Salaries & Wages – Part-Time	0	14,136	15,549	16,500	16,500	0	0%
<i>Employee Benefits:</i>								
4-100-81500-2100	FICA/Medicare - Employer	0	8,803	10,761	11,573	13,541	1,968	17%
4-100-81500-2210	Virginia Retirement System	0	9,824	12,584	14,018	16,692	2,675	19%
4-100-81500-2215	Hybrid STD/LTD premium	0	129	0	0	0	0	0%
4-100-81500-2310	Hospitalization Insurance	0	7,528	11,919	13,130	17,346	4,216	32%
4-100-81500-2400	Group Life Insurance	0	544	698	728	867	139	19%
4-100-81500-2500	VRS Health Insurance Credit	0	116	148	121	144	23	19%
4-100-81500-2600	Unemployment Insurance	0	102	27	100	50	-50	-50%
4-100-81500-2700	Worker's Compensation Insurance	0	3,225	3,928	6,000	4,500	-1,500	-25%
4-100-81500-2900	Accrued Annual & Sick Leave Payout	0	582	0	0	0	0	0%
<i>Contractual Services:</i>								
4-100-81500-3160	Professional Services	0	73,470	23,019	30,300	82,250	51,950	171%
4-100-81500-3180	Contractual Services	0	28,293	6,878	17,500	24,200	6,700	38%
4-100-81500-3310	Repairs and Maintenance	0	57	41	750	750	0	0%
4-100-81500-3320	Maintenance & Service Contract	261	94	94	207	207	0	0%
4-100-81500-3500	Printing	73	7,170	1,290	14,700	23,800	9,100	62%
4-100-81500-3500-002	Printing-Spirit Trails	0	0	7,444	0	8,500	8,500	0%

ECONOMIC DEVELOPMENT, CONTINUED

Account Number	Account Name	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-81500-3500-003	Printing-Visitor Guide	0	0	8,000	0	0	0	0%
4-100-81500-3600	Advertising	0	134,882	160,637	155,300	131,100	-24,200	-16%
4-100-81500-3600-002	Advertising-Spirit Trails	0	0	14,300	0	10,500	10,500	100.0%
<i>Other Charges:</i>								
4-100-81500-5210	Postal Service	0	12,066	3,900	5,500	5,500	0	0%
4-100-81500-5230	Telecommunications	0	1,559	1,690	2,000	2,000	0	0%
4-100-81500-5305	Auto Insurance	0	492	498	500	500	0	0%
4-100-81500-5510	Mileage	0	766	923	3,000	2,000	-1,000	-33%
4-100-81500-5530	Food & Lodging	187	2,449	4,428	4,675	3,575	-1,100	-24%
4-100-81500-5540	Convention, Training, & Education	1,075	3,242	4,267	5,340	3,600	-1,740	-33%
4-100-81500-5663	Support of the Local Arts	0	5,000	4,750	4,500	4,500	0	0%
4-100-81500-5810	Dues & Association Membership	1,745	3,351	2,685	3,615	3,340	-275	-8%
4-100-81500-5875	Support of Existing Industry	39,425	26,207	12,718	50,500	71,500	21,000	42%
4-100-81500-5875-001	Support of Existing Industry - Match	188,167	186,166	111,000	107,500	133,350	25,850	24%
4-100-81500-5876	Support of New Industry	42	0	6,000	8,000	8,000	0	0%
4-100-81500-5878	Support of Tourism Attractions	0	11,156	7,643	16,500	14,000	-2,500	-15%
<i>Materials and Supplies:</i>								
4-100-81500-6001	Office Supplies	27	1,625	2,522	2,230	2,000	-230	-10%
4-100-81500-6008	Vehicles Supplies (Gas)	0	992	500	1,500	1,500	0	0%
4-100-81500-6009	Auto Repairs & Maintenance	0	0	0	1,000	1,000	0	0%

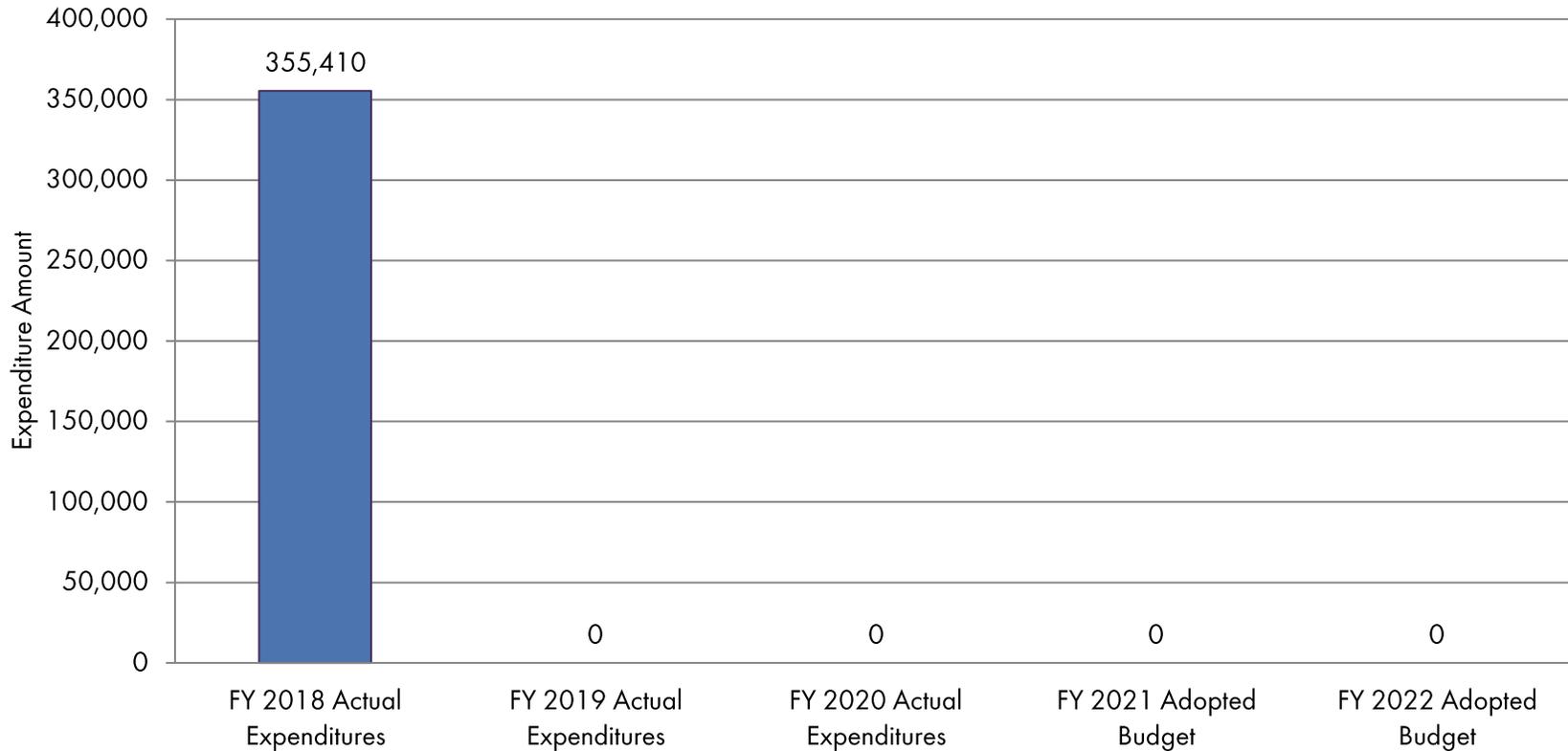
ECONOMIC DEVELOPMENT, CONTINUED

Account Number	Account Name	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Payment to Joint Operations:</i>								
4-100-81500-7004	Shenandoah Valley Partnership	42,812	43,190	42,525	42,525	42,525	0	0%
<i>Capital Outlay</i>								
4-100-81500-8202	Furniture and Fixtures	3,559	0	0	0	0	0	0%
TOTAL ECONOMIC DEVELOPMENT:		277,372	694,514	617,669	674,596	810,340	135,744	20%

TOURISM

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

Tourism



Tourism Expenditures

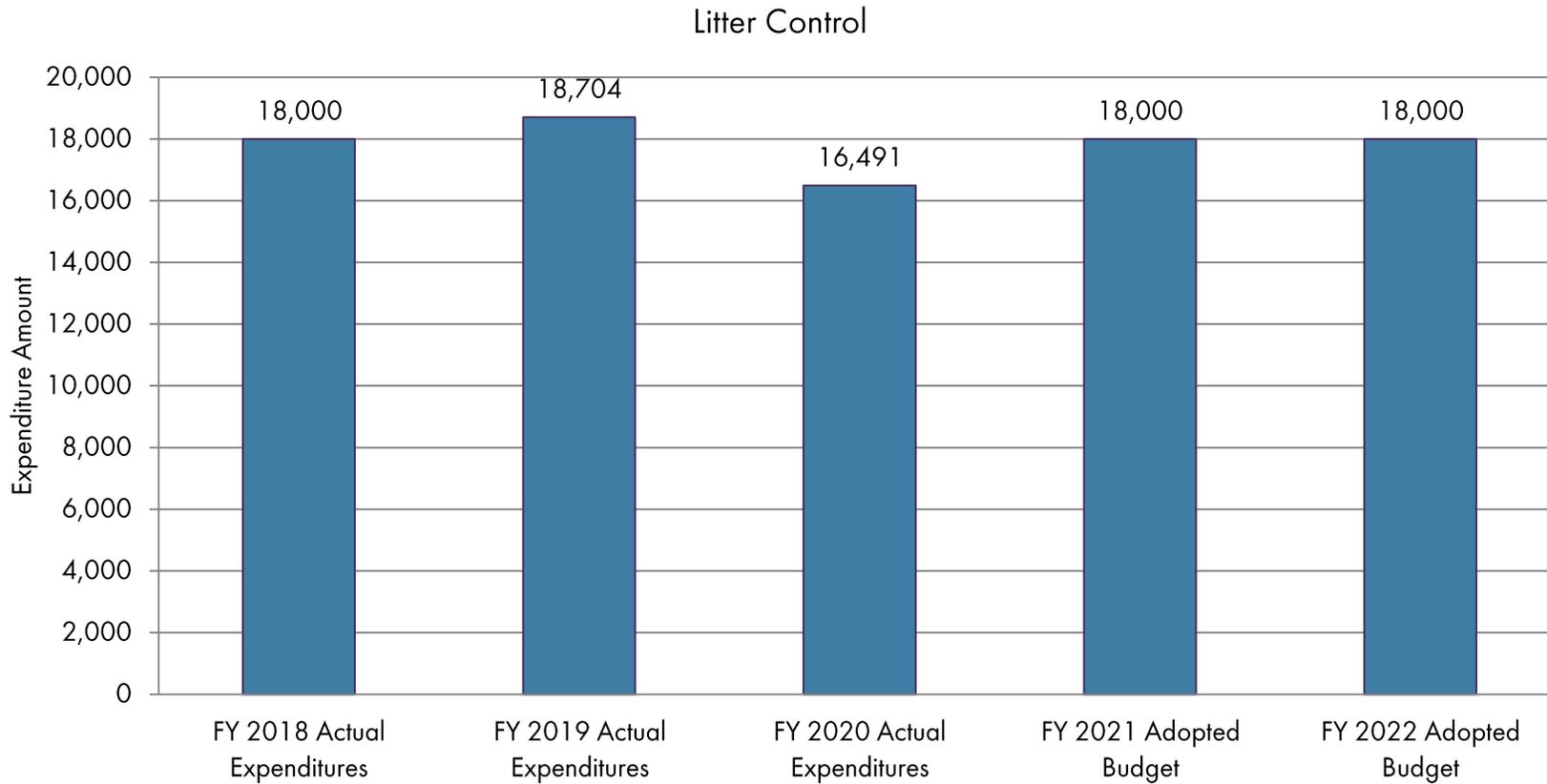
Account Number	Account Name	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
TOURISM (81550):								
<i>Salaries & Wages:</i>								
4-100-81550-1100	Salaries & Wages – Regular	67,544	0	0	0	0	0	0%
4-100-81550-1300	Salaries & Wages-Part-Time	13,042	0	0	0	0	0	0%
<i>Employee Benefits:</i>								
4-100-81550-2100	FICA/Medicare - Employer	5,752	0	0	0	0	0	0%
4-100-81550-2210	Virginia Retirement System	6,544	0	0	0	0	0	0%
4-100-81550-2400	Group Life Insurance	351	0	0	0	0	0	0%
4-100-81550-2500	VRS Health Insurance Credit	88	0	0	0	0	0	0%
4-100-81550-2600	Unemployment Insurance	51	0	0	0	0	0	0%
4-100-81550-2700	Workers' Compensation Insurance	1,262	0	0	0	0	0	0%
<i>Contractual Services:</i>								
4-100-81550-3160	Professional Services	26,920	0	0	0	0	0	0%
4-100-81550-3180	Contractual Services	7,296	0	0	0	0	0	0%
4-100-81550-3310	Repairs & Maintenance	57	0	0	0	0	0	0%
4-100-81550-3320	Maintenance & Service Contract	125	0	0	0	0	0	0%
4-100-81550-3500	Printing	35,668	0	0	0	0	0	0%
4-100-73100-3600	Advertising	144,875	0	0	0	0	0	0%

TOURISM, CONTINUED

Account Number	Account Name	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Other Charges:</i>								
4-100-81550-5210	Postal Service	3,258	0	0	0	0	0	0%
4-100-81550-5230	Telecommunications	1,182	0	0	0	0	0	0%
4-100-81550-5510	Mileage	372	0	0	0	0	0	0%
4-100-81550-5530	Food & Lodging	780	0	0	0	0	0	0%
4-100-81550-5540	Convention, Training, & Education	2,438	0	0	0	0	0	0%
4-100-81550-5663	Support of the Local Arts	4,500	0	0	0	0	0	0%
4-100-81550-5810	Dues & Association Membership	1,626	0	0	0	0	0	0%
4-100-81550-5878	Support of Tourism Attractions	15,543	0	0	0	0	0	0%
<i>Materials and Supplies:</i>								
4-100-81550-6001	Office Supplies	1,152	0	0	0	0	0	0%
4-100-81550-6008	Vehicles Supplies (Gas)	640	0	0	0	0	0	0%
<i>Capital Outlay:</i>								
4-100-81550-8105	Vehicle	14,345	0	(1)	0	0	0	0%
TOTAL TOURISM EXPENDITURES:		355,410	0	0	0	0	0	0%

LITTER CONTROL

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



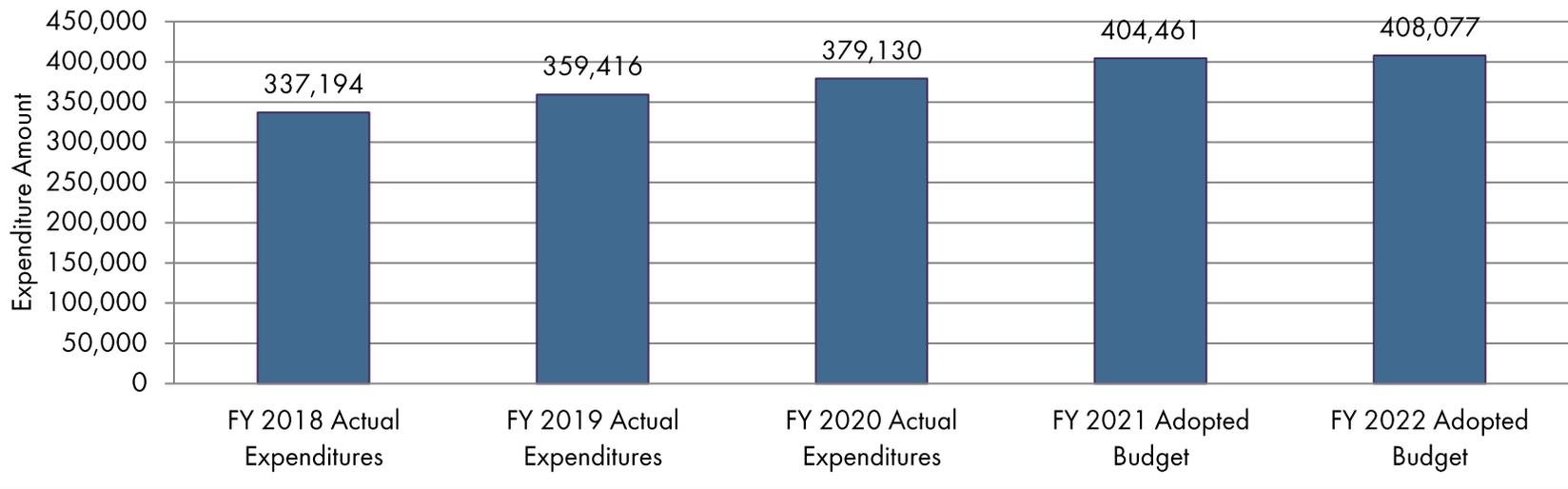
Litter Control Expenditures

Account Number	Account Name	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
LITTER CONTROL (81600):								
<i>Other Charges:</i>								
4-100-81600-5672	Litter Control Program	18,000	18,704	16,491	18,000	18,000	0	0%
TOTAL LITTER CONTROL PROGRAM:		18,000	18,704	16,491	18,000	18,000	0	0%

SOIL AND WATER CONSERVATION DISTRICT

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

Soil/Water Conservation District



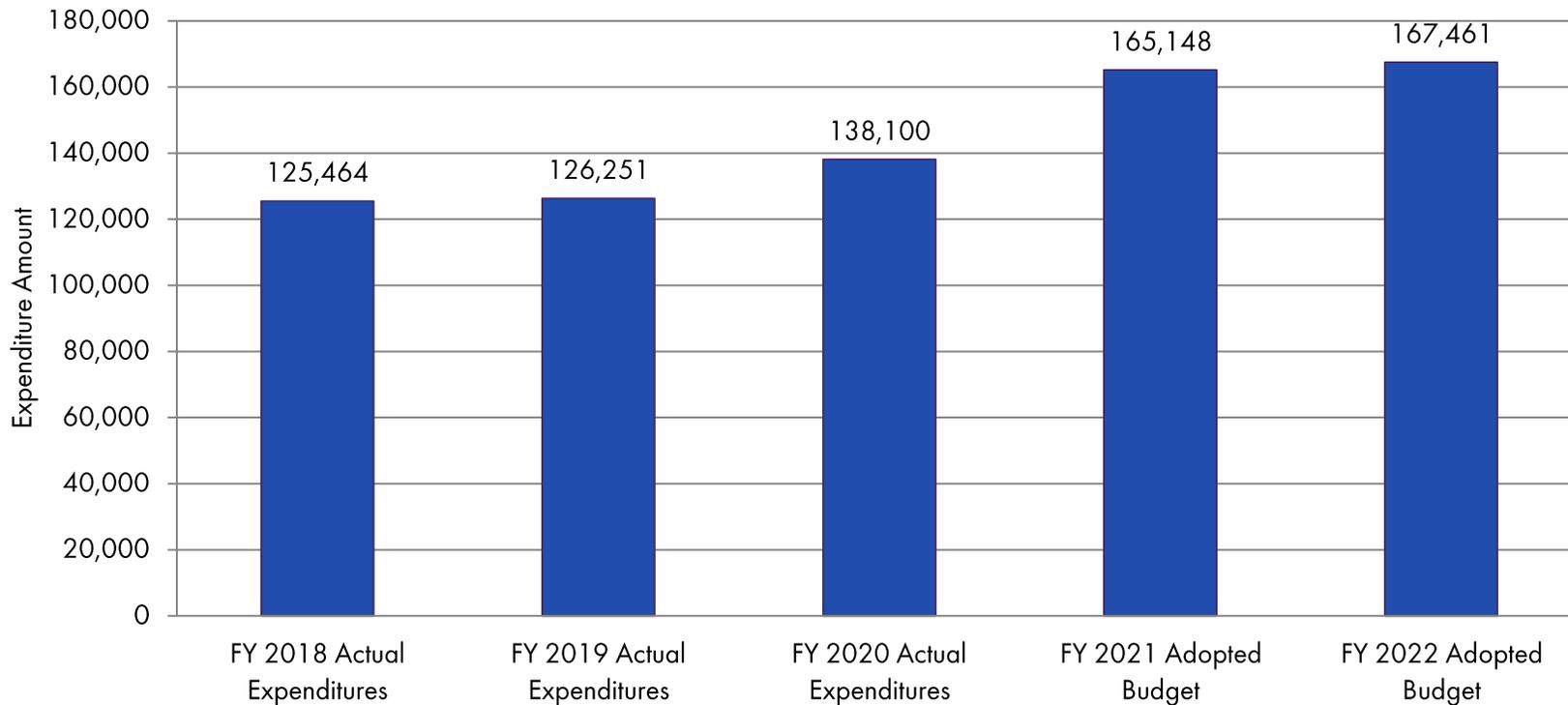
Soil and Water Conservation District Expenditures

Account Number	Account Name	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
SOIL/WATER CONSERVATION DISTRICT (82400):								
<i>Salaries & Wages:</i>								
4-100-82400-1100	Salaries & Wages – Regular	236,159	253,354	262,004	262,933	268,192	5,259	2%
4-100-82400-1200	Salaries & Wages-Overtime	0	0	0	15,000	15,000	0	0%
<i>Employee Benefits:</i>								
4-100-82400-2100	FICA/Medicare - Employer	18,006	19,028	19,836	20,114	21,664	1,550	8%
4-100-82400-2210	Virginia Retirement System	22,986	23,953	24,637	27,345	27,892	547	2%
4-100-82400-2215	Hybrid STD/LTD Premium	678	656	607	900	700	(200)	-22%
4-100-82400-2310	Hospitalization Insurance	36,095	39,772	47,382	52,202	51,340	(862)	-2%
4-100-82400-2400	Group Life Insurance	1,231	1,325	1,367	1,420	1,448	28	2%
4-100-82400-2500	VRS Health Insurance Credit	308	285	289	237	241	4	2%
4-100-82400-2600	Unemployment Insurance	132	128	53	100	100	0	0%
4-100-82400-2700	Workers' Compensation Insurance	3,242	3,915	4,593	7,210	4,500	(2,710)	-38%
4-100-82400-2900	Accrued Annual and Sick Leave Payout	2,357	0	1,361	0	0	0	0%
<i>Other Charges:</i>								
4-100-82400-5673	Contribution to Soil/Water Conservation District	14,000	15,000	15,000	15,000	15,000	0	0%
4-100-82400-5685	Contribution to Friends of the North Fork	2,000	2,000	2,000	2,000	2,000	0	0%
TOTAL SOIL/WATER CONSERVATION DISTRICT:		337,194	359,416	379,130	404,461	408,077	3,616	1%

VIRGINIA COOPERATIVE EXTENSION

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

Virginia Cooperative Extension Service



Virginia Cooperative Extension Service Expenditures

Account Number	Account Name	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
COOPERATIVE EXTENSION SERVICE (83500):								
<i>Salaries & Wages:</i>								
4-100-83500-1100	Salaries & Wages – Regular	35,112	36,165	37,250	37,250	37,995	745	2%
4-100-83500-1700	Salaries & Wages Part-time, Stipend - Summer 4H	0	10,855	0	0	0	0	0%
<i>Employee Benefits:</i>								
4-100-83500-2100	FICA/Medicare - Employer	2,345	2,404	2,484	2,850	2,907	57	2%
4-100-83500-2210	Virginia Retirement System	3,409	3,399	3,490	3,874	3,951	77	2%
4-100-83500-2310	Hospitalization Insurance	10,897	11,808	11,919	13,130	13,068	(62)	0%
4-100-83500-2400	Group Life Insurance	183	188	194	201	205	4	2%
4-100-83500-2500	VRS Health Insurance Credit	46	40	41	34	34	0	0%
4-100-83500-2600	Unemployment Insurance	21	20	9	100	25	(75)	-75%
4-100-83500-2700	Workers' Compensation Insurance	25	21	23	52	25	(27)	-52%
<i>Contractual Services:</i>								
4-100-83500-3166	Contractual Services	635	629	490	700	700	0	0%
4-100-83500-3200	School Custodial Fee	0	0	48	200	200	0	0%
4-100-83500-3310	Repairs & Maintenance	223	485	263	900	900	0	0%
<i>Other Charges:</i>								
4-100-83500-5210	Postal Service	54	55	74	100	100	0	0%
4-100-83500-5230	Telecommunications	2,848	1,205	128	2,350	2,350	0	0%
4-100-83500-5510	Mileage	617	357	6	400	400	0	0%

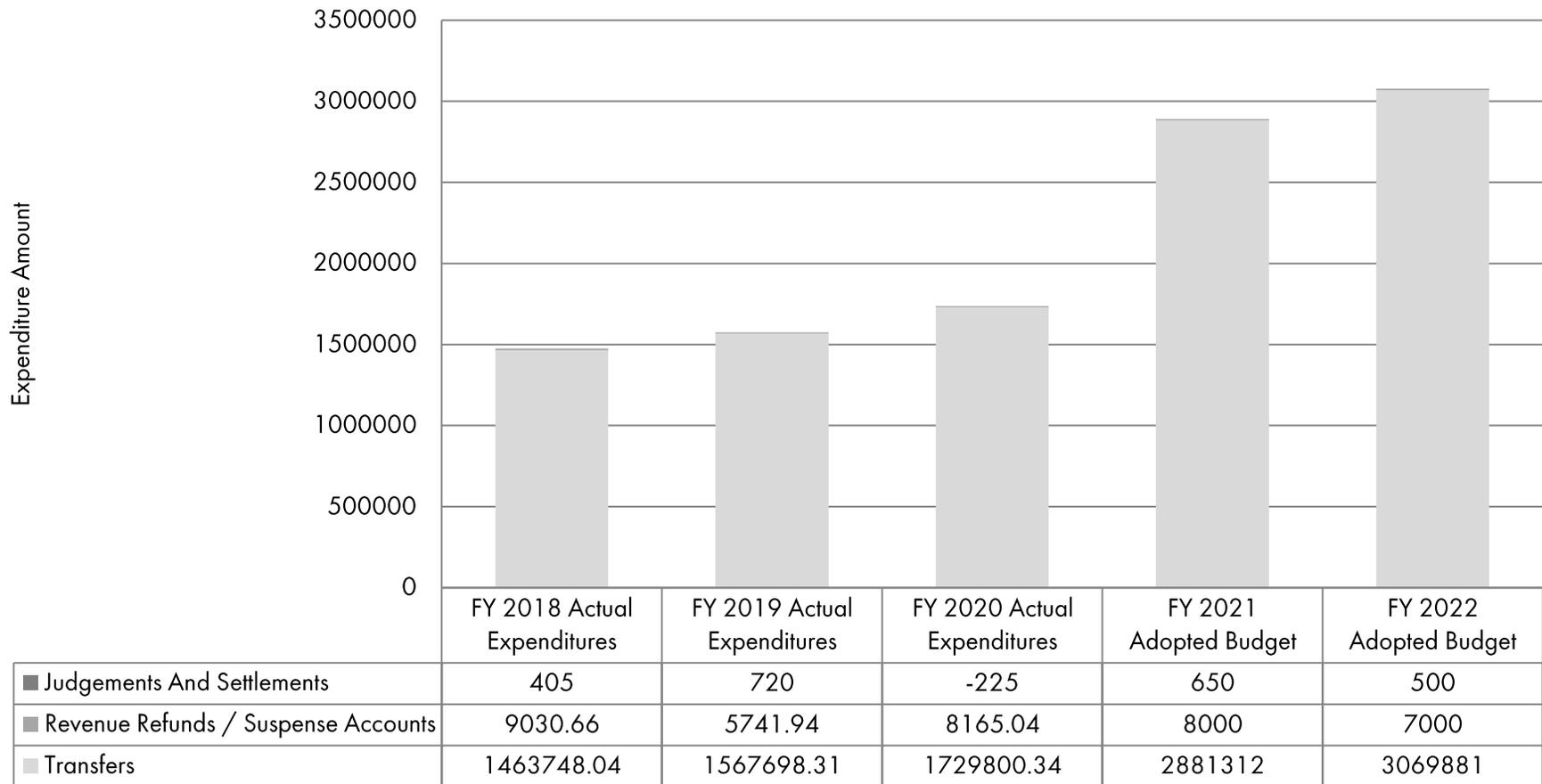
VIRGINIA COOPERATIVE EXTENSION SERVICE, CONTINUED

Account Number	Account Name	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-83500-5540	Convention, Training, & Education	40	5	0	350	350	0	0%
4-100-83500-5675	Extension Agents' Salaries	57,044	55,209	70,105	87,307	88,901	1,594	2%
4-100-83500-5676	Summer 4H Associate Salary	8,432	0	8,886	11,550	11,550	0	0%
4-100-83500-5810	Dues & Association Membership	635	629	644	825	825	0	0%
<i>Materials and Supplies:</i>								
4-100-83500-6001	Office Supplies	2,371	2,461	1,785	2,400	2,400	0	0%
4-100-83500-6003	Agricultural Supplies	314	212	235	225	225	0	0%
4-100-83500-6008	Vehicle Supplies - Fuel	35	104	28	350	350	0	0%
<i>Capital Outlay:</i>								
4-100-83500-8202	Furniture & Fixtures	179	0	0	0	0	0	0%
TOTAL COOPERATIVE EXTENSION SERVICE:		125,464	126,251	138,100	165,148	167,461	2,313	1%

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	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>JUDGMENTS AND SETTLEMENTS (91100):</u>								
<i>Contractual Services:</i>								
4-100-91100-3180	Contractual Services	405	720	-225	650	500	-150	-23.08%
TOTAL JUDGMENTS AND SETTLEMENTS:		405	720	-225	650	500	-150	-23.08%

NON-DEPARTMENTAL, CONTINUED

Account Number	Account Name	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
REVENUE REFUNDS (92100):								
<i>Other Costs:</i>								
4-100-92100-9201	Refunds - Erroneously Paid Real Estate	247	0	0	500	0	(500)	-100.00%
4-100-92100-9202	Refunds - Erroneously Paid Personal Property	0	0	0	500	0	(500)	-100.00%
4-100-92100-9203	Refunds - Building Permits	8,784	5,242	6,680	6,000	6,000	0	0.00%
4-100-92100-9204	Refunds - Zoning Applications	0	500	1,485	1,000	1,000	0	0.00%
4-100-92100-9206	Refunds - Land Use Applications	0	0	0	0	0	0	0.00%
4-100-92100-9211	Refunds - Fire/Rescue/EMS	0	0	0	0	0	0	0.00%
4-100-92100-9214	Refunds - VA Dept of Emergency Mgmt	0	0	0	0	0	0	0.00%
TOTAL REVENUE REFUNDS:		9,031	5,742	8,165	8,000	7,000	(1,000)	-12.50%

NON-DEPARTMENTAL

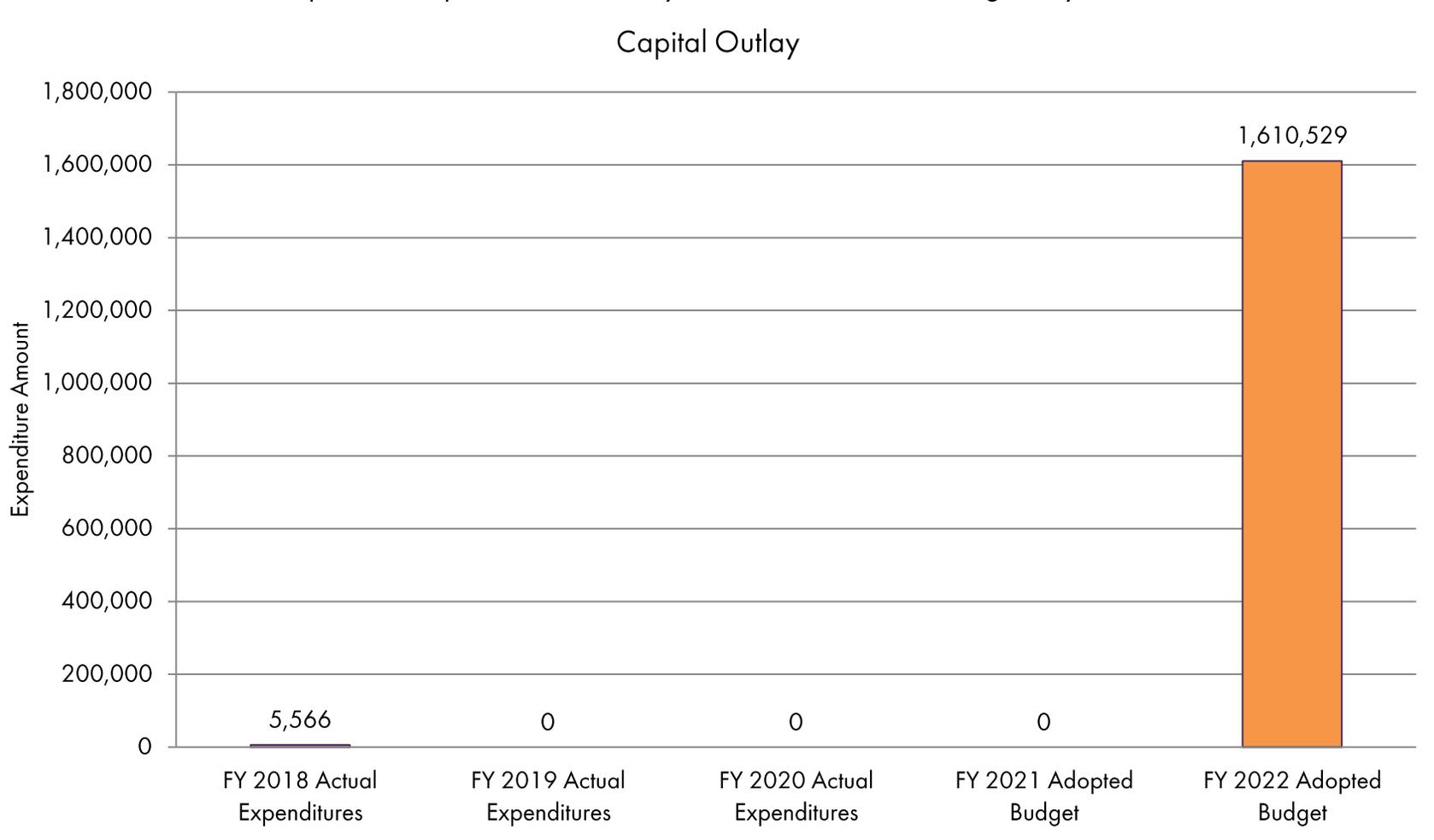
GENERAL FUND

NON-DEPARTMENTAL, CONTINUED

Account Number	Account Name	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
TRANSFERS (92200):								
<i>Other Costs:</i>								
4-100-92200-9221	Salaries & Wages - Compensation Study Efforts	0	0	0	0	300,000	300,000	0%
4-100-92200-9211	Reserve for Contingencies	89,277	201,127	0	250,000	200,000	(50,000)	-20%
4-100-92200-9212	Reserve for Contingencies - Fuel	0	0	0	50,000	50,000	0	0%
4-100-92200-9213	Reserve for Facilities Study	0	0	0	0	50,000	50,000	100%
4-100-92200-9214	Reserve for County Conservation Easement Authority	0	0	0	0	25,000	25,000	100%
4-100-92200-9215	Reserve of IDA	0	0	0	0	25,000	25,000	100%
4-100-92200-9219	Cobra Administration	4,113	5,634	(44)	4,500	7,500	3,000	67%
4-100-92200-9220	LODA Health Insurance Payment	2,862	(540)	0	3,000	3,000	0	0%
4-100-92200-9224	Reserve for COVID-19 Expenses	0	0	92,708	0	0	0	0%
4-100-92200-9225	CDBG Pass Through Grant	0	0	0	0	0	0	0%
4-100-92200-9228	Retiree Administration	0	0	0	0	10,000	10,000	100%
4-100-93200-0222	Transfer to Landfill Contingency Fund (Fund 222)	0	179,016	0	45,000	45,000	0	0%
4-100-93200-0223	Transfer to Parks and Recreation - Operation	0	0	0	494,170	548,655	54,485	11%
4-100-93200-0302	Transfer to Capital Outlay	224,355	(11,317)	0	0	0	0	0%
4-100-93200-0501	Transfer to North Fork Wastewater Treatment Facility (Fund 501)	351,077	0	0	60,000	161,050	101,050	168%
4-100-93200-0503	Transfer to Landfill Fund (Fund 503)	792,065	1,193,779	1,637,137	1,974,642	1,644,676	(329,966)	-17%
TOTAL TRANSFERS:		1,463,748	1,567,698	1,729,800	2,881,312	3,069,881	188,569	7%

CAPITAL OUTLAY

The Capital Outlay department records costs for the capital needs of the County. A separate Five-Year Capital Improvement Program has been approved for fiscal year 2022, which provides a detailed explanation of the major capital expenditures planned for fiscal year 2022 and the ensuing four years.



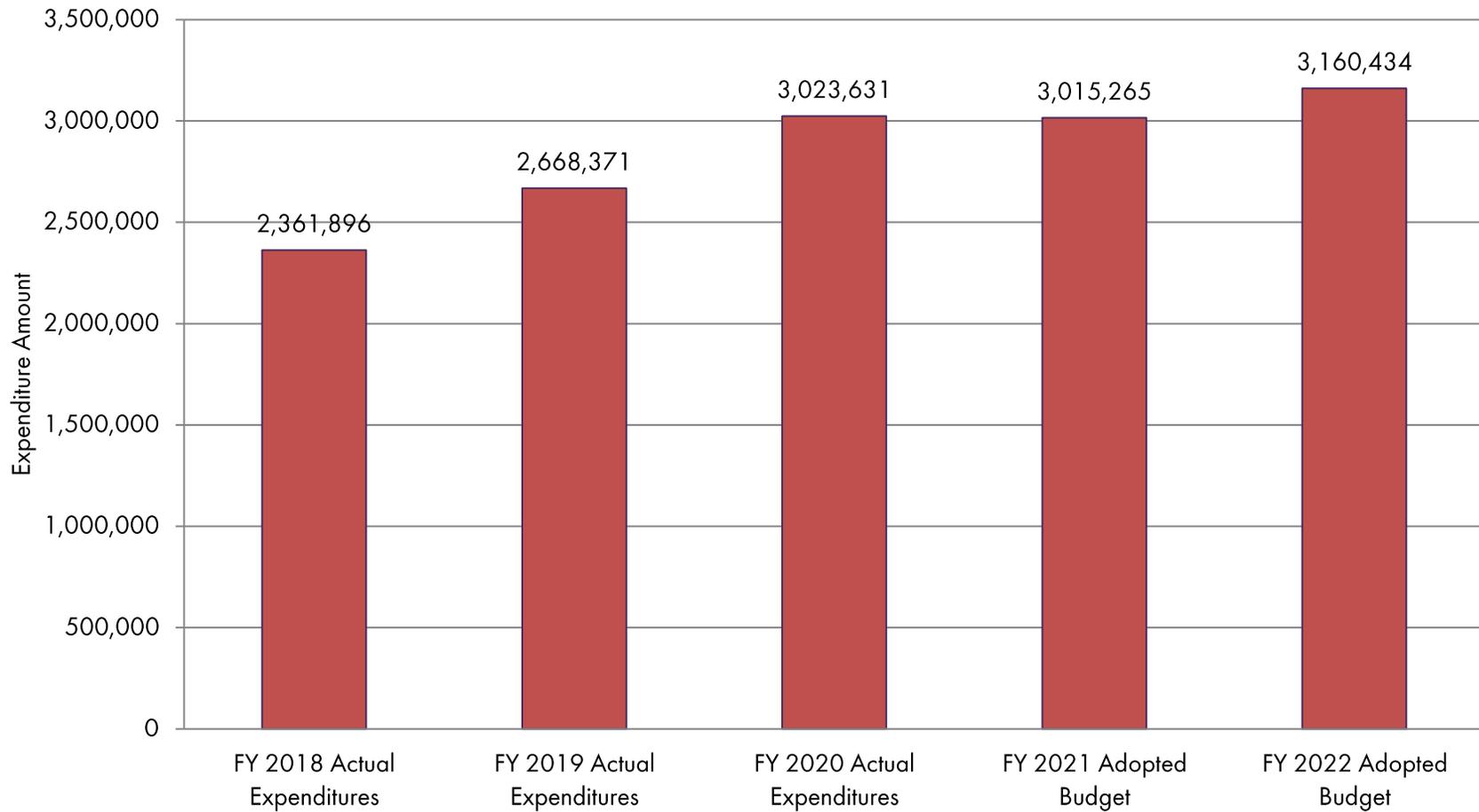
Capital Outlay Expenditures

Account Number	Account Name	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Capital Outlay:</i>								
4-100-94000-8214	Site Improvements (VDOT TEA21)	5,566	0	0	0	0	0	0.00%
4-100-94000-9400	Capital Outlay Expenditures	0	0	0	0	1,610,529	1,610,529	0.00%
TOTAL CAPITAL OUTLAY:		5,566	0	0	0	1,610,529	1,610,529	100.00%

COUNTY DEBT SERVICE

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

County Debt Service



DEBT SERVICE

GENERAL FUND

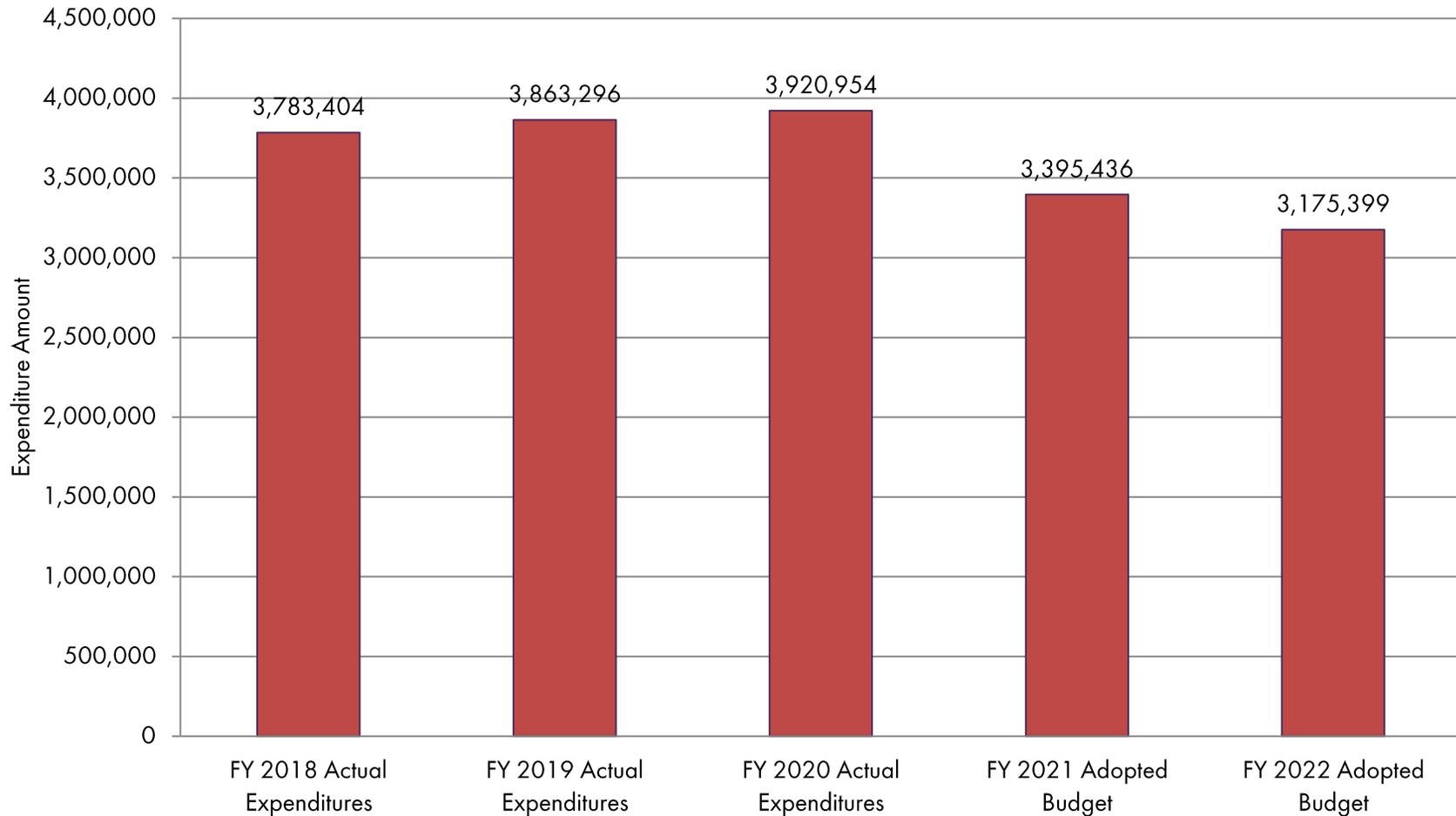
County Debt Service Expenditures

Account Number	Account Name	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
DEBT SERVICE - COUNTY (FUND 209):								
4-209-000999-9111	Co. Office - Principal Series 1, 2, 4	190,000	200,000	210,000	220,000	45,000	(175,000)	-80%
4-209-000999-9112	Courthouse/HHS - Prin VRA2009B	965,000	1,005,000	1,050,000	1,095,000	1,135,000	40,000	4%
4-209-000999-9113	Mt.Jackson Sewer - Prin C-515332-02	194,891	200,782	206,850	213,103	219,544	6,441	3%
4-209-000999-9115	Edinburg School VRA 2012C Principal	95,000	100,000	105,000	110,000	115,000	5,000	5%
4-209-000999-9117	Lease Finance - vehicles and equipment	0	0	0	0	0	0	100%
4-209-000999-9118	VRA 2018C - Sheriff's Office/ECC/Radio-Principal	0	0	0	0	350,000	350,000	0%
4-209-000999-9119	Line of Credit - Principal	0	0	0	0	0	0	0%
4-209-000999-9121	Co. Office - Interest Series 1, 2, 4 (2011B)	112,469	104,150	95,769	86,250	11,476	(74,774)	-87%
4-209-000999-9122	Courthouse/HHS - Interest VRA2009B	574,412	531,906	485,847	432,208	374,561	(57,647)	-13%
4-209-000999-9123	Mt.Jackson Sewer - Int C-515332-02	77,546	71,655	65,587	59,335	52,894	(6,441)	-11%
4-209-000999-9125	Edinburg School VRA 2012C Interest	152,578	148,131	143,328	138,119	132,678	(5,441)	-4%
4-209-000999-9127	Lease Finance - vehicles and equipment-interest	0	0	0	0	0	0	100%
4-209-000999-9128	VRA 2018C - Sheriff's Office/ECC/Radio-Interest	0	306,747	661,250	661,250	652,281	(8,969)	-1%
4-209-000999-9129	Line of Credit - Interest and Fees	0	0	0	0	72,000	72,000	100%
TOTAL DEBT SERVICE - COUNTY:		2,361,896	2,668,371	3,023,631	3,015,265	3,160,434	145,169	5%

SCHOOLS DEBT SERVICE

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

Schools Debt Service



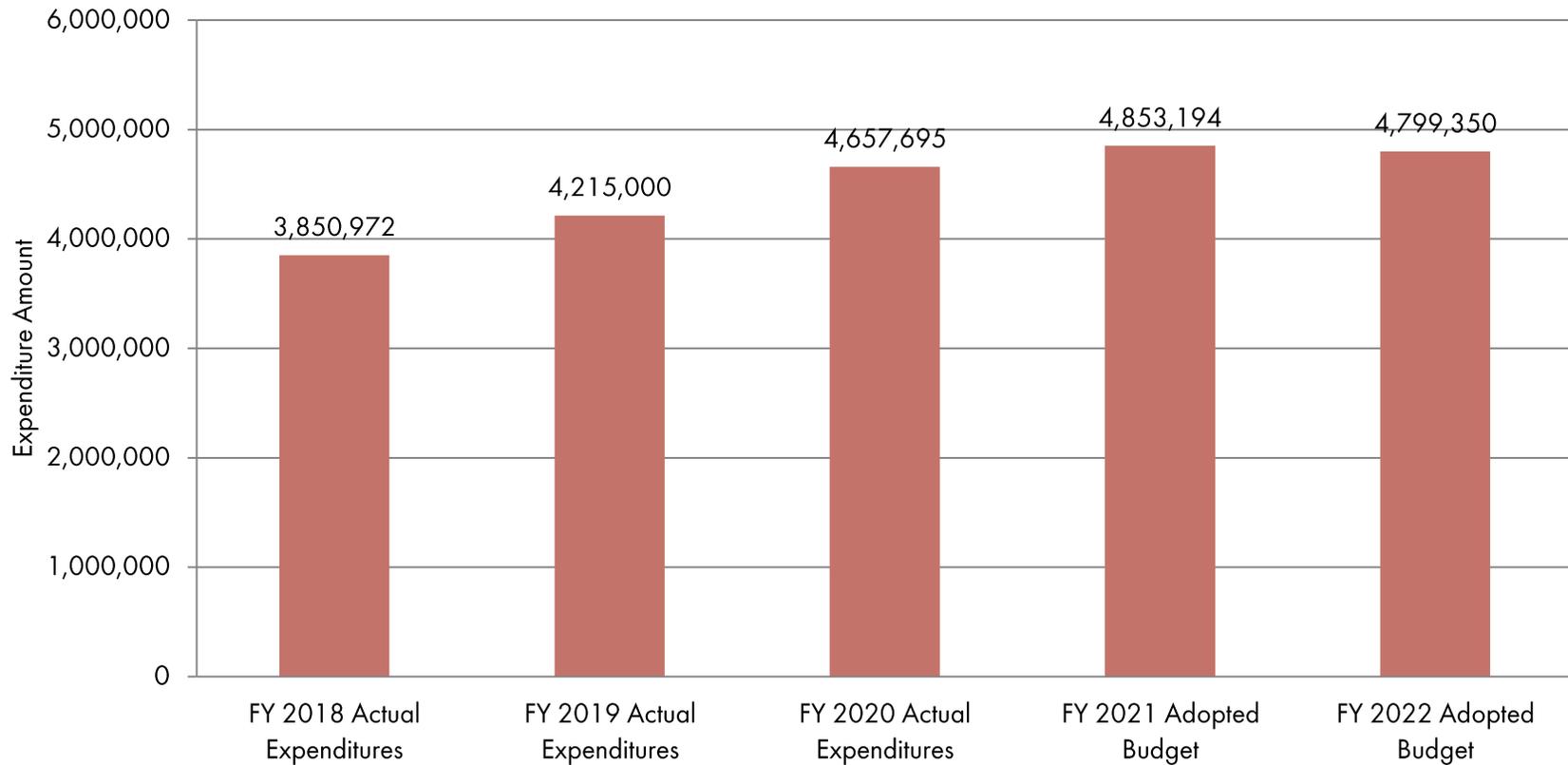
Schools Debt Service Expenditures

Account Number	Account Name	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
DEBT SERVICE - SCHOOLS (FUND 208):								
<i>Principal</i>								
4-208-000999-9111	VA Lit Loan - PR Elementary Schools	314,500	314,500	314,500	314,500	0	(314,500)	-100.00%
4-208-000999-9112	HS Gyms - PR Series 2002 VPSA	1,525,000	1,605,000	1,690,000	1,775,000	1,870,000	95,000	5.35%
4-208-000999-9115	Series 2004(B) VPSA - PR High Schools	214,764	218,616	222,669	225,777	228,021	2,244	0.99%
4-208-000999-9116	QSAB - PR Energy Audit VRA 2010	480,000	480,000	480,000	480,000	480,000	0	0.00%
4-208-000999-9121	VA Lit Loan - Int Elementary Schools	37,740	28,305	18,870	9,435	15,000	5,565	58.98%
4-208-000999-9122	VPSA Annual Administration Fees	1,100	1,250	1,250	1,400	1,250	(150)	-10.71%
4-208-000999-9123	HS Gyms - Interest Series 2002 VPSA	493,043	413,228	329,205	147,900	147,900	0	0.00%
4-208-000999-9125	Series 2004(B) VPSA - Int High Schools	79,235	68,184	56,931	46,625	37,179	(9,446)	-20.26%
4-208-000999-9126	QSAB - Int Energy Audit VRA2010	394,799	394,799	394,799	394,799	394,799	0	0.00%
4-208-000999-9127	Capital Lease - Buses - Principal	233,791	293,503	363,814	0	0	0	0.00%
4-208-000999-9128	Capital Lease - Buses - Interest	9,432	25,929	28,933	0	0	0	0.00%
4-208-000999-9129	Capital Lease - IT Equipment - Principal	0	19,900	19,580	0	0	0	0.00%
4-208-000999-9130	Capital Lease - IT Equipment - Interest	0	83	403	0	0	0	0.00%
4-208-000999-9135	VPSA 2004 B - Administration Fees	0	0	0	0	1,250	1,250	100.00%
TOTAL DEBT SERVICE - SCHOOLS:		3,783,404	3,863,296	3,920,954	3,395,436	3,175,399	-221,287	-7%

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 Fund Expenditures



SOCIAL SERVICES FUND REVENUES

Account Name	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>SOCIAL SERVICES FUND (FUNDS 140 & 141):</u>							
<u>Local Revenues:</u>							
Transfer from General Fund - Operational	1,046,521	1,205,210	1,349,136	1,344,306	1,422,097	77,791	6%
Total Local Revenues	1,046,521	1,205,210	1,349,136	1,344,306	1,422,097	77,791	6%
<u>State Revenues:</u>							
Categorical Aid	745,485	741,503	1,065,071	857,572	811,056	-46,516	-5%
Total State Revenues	745,485	741,503	1,065,071	857,572	811,056	-46,516	-5%
<u>Federal Revenues:</u>							
Categorical Aid	2,261,390	2,292,471	1,904,832	2,651,316	2,566,197	-85,119	-3%
Total Federal Revenues	2,261,390	2,292,471	1,904,832	2,651,316	2,566,197	-85,119	-3%
TOTAL SOCIAL SERVICES FUND:	4,053,396	4,239,184	4,319,040	4,853,194	4,799,350	-53,844	-1%

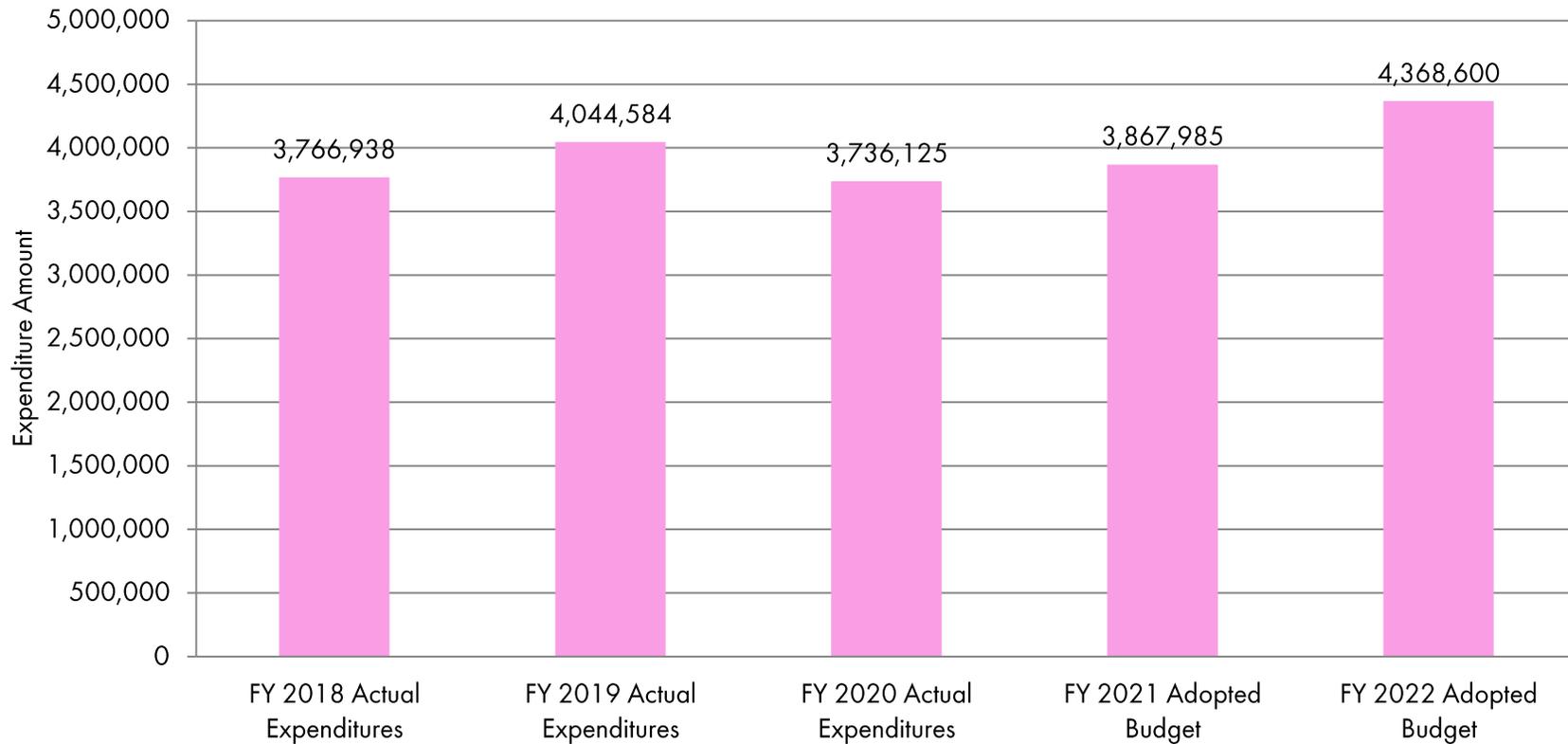
SOCIAL SERVICES FUND EXPENDITURES

Account Number	Account Name	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
SOCIAL SERVICES FUND (FUNDS 140 and 141):								
<i>Other Charges:</i>								
4-140-53100-0001	Social Services Operations	3,850,972	4,215,000	4,657,695	4,853,194	4,799,350	(53,844)	-1%
TOTAL SOCIAL SERVICES FUND:		3,850,972	4,215,000	4,657,695	4,853,194	4,799,350	-53,844	-1%

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 (CSA) Fund Expenditures



CHILDREN'S SERVICES ACT (CSA) FUND REVENUES

Account Name	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>CHILDREN SERVICES ACT FUND (FUND 250):</u>							
<u>Local Revenues:</u>							
Transfer from General Fund - Operational	1,001,098	1,116,000	1,034,776	1,196,000	1,350,000	154,000	13%
Total Local Revenues	1,001,098	1,116,000	1,034,776	1,196,000	1,350,000	154,000	13%
<u>State Revenues:</u>							
Categorical Aid	1,741,400	2,269,922	1,907,436	2,671,985	3,018,600	346,615	13%
Total State Revenues	1,741,400	2,269,922	1,907,436	2,671,985	3,018,600	346,615	13%
TOTAL CHILDREN'S SERVICES ACT FUND:	2,742,498	3,385,922	2,942,212	3,867,985	4,368,600	500,615	13%

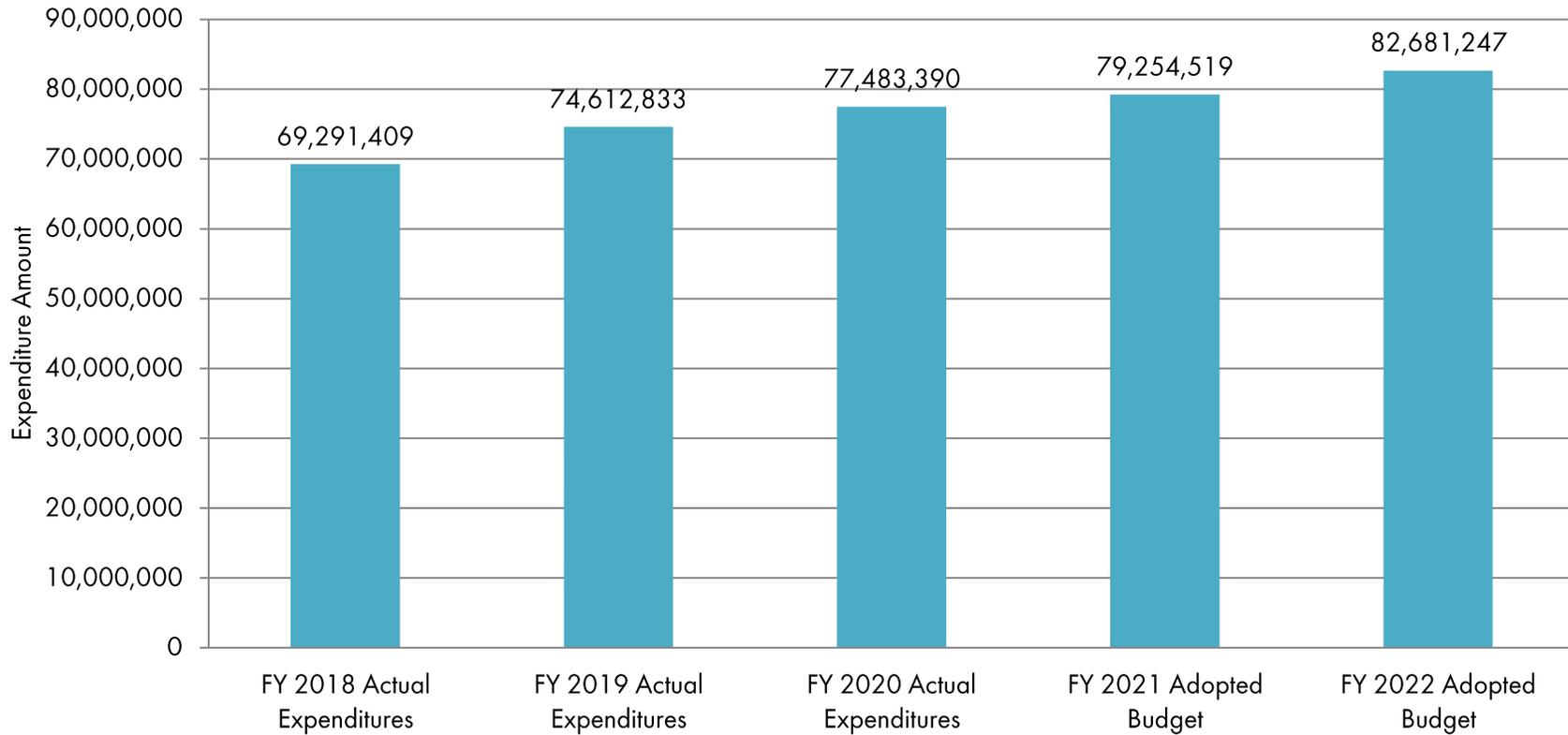
CHILDREN’S SERVICES ACT (CSA) FUND EXPENDITURES

Account Number	Account Name	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Other Charges:</i>								
4-250-53600-9001	Children's Services Act	3,766,938	4,044,584	3,736,125	3,867,985	4,368,600	500,615	12.94%
TOTAL CHILDREN SERVICES ACT FUND:		3,766,938	4,044,584	3,736,125	3,867,985	4,368,600	500,615	12.94%

SCHOOL FUND

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

School Fund Expenditures



SCHOOL FUND REVENUES

Account Name	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
SCHOOL FUND (FUNDS 205 & 207):							
Local Revenues:							
Transfer from General Fund - Operational	25,773,197	27,773,197	29,989,710	30,373,920	30,373,920	0	0%
Transfer from General Fund- Technology	0	0	252,636	307,038	415,076	108,038	35%
Transfer from General Fund - Capital	1,012,749	2,500,000	1,000,000	0	4,225,465	4,225,465	0%
Local Grant Funding-Special Fund	0	0	1,041,406	508,073	210,000	-298,073	-59%
Other Local Revenues - Food Service	0	0	959,471	959,471	27,500	-931,971	-97%
Other Local Revenues	3,188,955	2,800,624	1,868,195	1,868,195	200,000	-1,668,195	-89%
Total Local Revenues	29,974,901	33,073,821	35,111,418	34,016,697	35,451,961	1,435,264	4%
State Revenues:							
Categorical Aid	35,100,300	36,565,379	37,023,773	39,311,911	39,152,779	-159,132	0%
Categorical Aid - Food Service	0	0	55,000	55,000	48,558	-6,442	-12%
State Grant Funding-Special Fund	0	0	1,113,601	1,501,419	1,626,912	125,493	8%
Total State Revenues	35,100,300	36,565,379	38,192,374	40,868,330	40,828,249	-40,081	0%
Federal Revenues:							
Categorical Aid	2,980,462	2,916,406	1,282,915	1,282,915	2,580,232	1,297,317	101%
Categorical Aid - Food Service	0	0	1,273,705	1,498,074	2,013,431	515,357	34%
Federal Grant Funding-Special Fund	0	0	1,631,171	1,588,503	1,807,374	218,871	14%
Total Federal Revenues	2,980,462	2,916,406	4,187,791	4,369,492	6,401,037	2,031,545	46%
TOTAL SCHOOL FUND:	68,055,663	72,555,606	77,491,583	79,254,519	82,681,247	3,426,728	4%

For further information on the SCPS revenues, please visit www.shenandoah.k12.va.us/departments/finance.

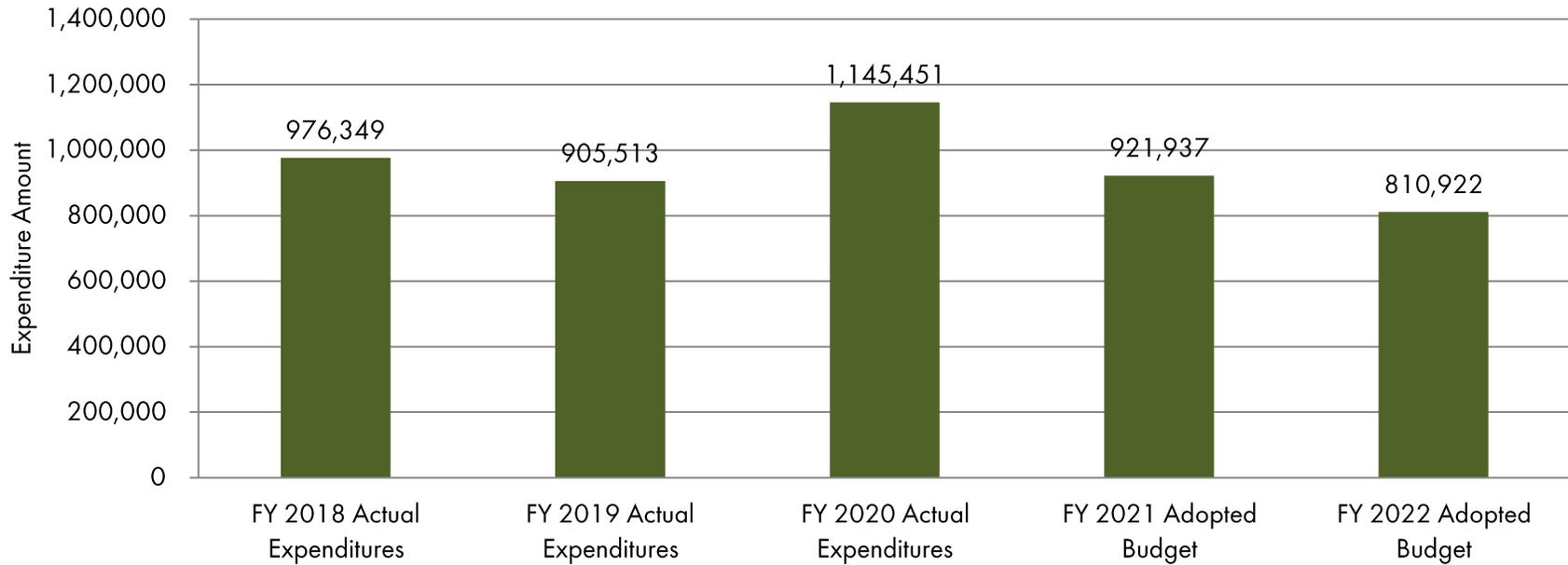
SCHOOL FUND EXPENDITURES

Account Number	Account Name	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
SCHOOL FUND (FUNDS 205 & 207):								
<i>Other Charges:</i>								
4-205-06100-0001	Operation of Public Schools	67,024,621	72,351,177	71,417,229	73,143,979	76,947,472	3,803,493	-5.20%
4-205-06400-0001	Special Programs	0	0	3,786,178	3,597,995	3,644,286	46,291	-1.29%
4-207-65100-9201	School Food Service	2,266,788	2,261,656	2,279,983	2,512,545	2,089,489	-423,056	16.84%
TOTAL SCHOOL FUND:		69,291,409	74,612,833	77,483,390	79,254,519	82,681,247	3,426,728	4.32%

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

PARKS AND RECREATION FUND

Parks And Recreation Revenues

	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>PARKS AND RECREATION FUND REVENUES:</u>							
<u>Local Revenue Sources - Operations</u>							
Lease/Rent of Property - Wagner Park	0	0	0	6,767	6,767	0	0.00%
Sale of Vehicles/Equipment	0	0	0	12,000	0	(12,000)	-100.00%
Donations	0	0	0	500	500	0	0.00%
Transfer from General Fund	0	0	0	494,170	548,655	54,485	11.03%
Total Local Revenue - Operations	0	0	0	513,437	555,922	42,485	8.27%
<u>Program Revenues:</u>							
Concessions	0	0	0	2,000	3,000	1,000	50.00%
Program	0	0	0	2,000	3,000	1,000	50.00%
Sponsorships	0	0	0	35,000	30,000	(5,000)	-14.29%
Sports	0	0	0	15,000	10,000	(5,000)	-33.33%
Events	0	0	0	70,000	50,000	(20,000)	-28.57%
Class - Instruction	0	0	0	220,000	105,000	(115,000)	-52.27%
Trips	0	0	0	5,000	5,000	0	0.00%
Punky Riley Scholarship	0	0	0	20,000	15,000	(5,000)	-25.00%
Rentals	0	0	0	10,000	5,000	(5,000)	-50.00%
Tickets	0	0	0	500	1,000	500	100.00%
Program Donations	0	0	0	5,000	5,000	0	0.00%
Miscellaneous	0	0	0	24,000	23,000	(1,000)	-4.17%
Sports Camps	0	0	0				
TOTAL PARKS AND RECREATION FUND REVENUES:	0	0	0	921,937	810,922	(111,015)	-12.04%

PARKS AND RECREATION EXPENDITURES

PARKS AND RECREATION FUND

Parks And Recreation Expenditures

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022		
	Actual	Actual	Actual	Adopted	Adopted	\$ Increase	% Increase
	Expenditures	Expenditures	Expenditures	Budget	Budget	(Decrease)	(Decrease)
PARKS AND RECREATION FUND EXPENDITURES:							
<i>Parks and Recreation:</i>							
Parks and Recreation Operations	0	0	0	513,437	555,922	42,485	8.27%
Parks and Recreation Programs	0	0	0	408,500	255,000	(153,500)	-37.58%
TOTAL PARKS AND RECREATION FUND REVENUES:	0	0	0	921,937	810,922	(111,015)	-12.04%

Parks And Recreation Expenditures

Account Number	Account Name	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
PARKS AND RECREATION (71200)								
<i>Salaries & Wages:</i>								
4-223-71200-1100	Salaries & Wages – Regular	217,019	227,234	229,851	235,001	238,046	3,045	1.30%
4-100-71200-1300	Salaries & Wages – Part-Time	83,021	86,172	82,627	82,000	85,000	3,000	3.66%
<i>Employee Benefits:</i>								
4-223-71200-2100	FICA/Medicare - Employer	22,668	22,607	22,375	24,251	24,713	462	1.91%
4-223-71200-2210	Virginia Retirement System	21,072	21,308	21,693	24,807	24,757	(50)	-0.20%
4-223-71200-2215	Hybrid STD/LTD Premium	198	190	160	250	200	(50)	-20.00%
4-223-71200-2310	Hospitalization Insurance	39,773	51,072	58,941	65,652	64,836	(816)	-1.24%
4-223-71200-2400	Group Life Insurance	1,128	1,179	1,204	1,269	1,285	16	1.26%
4-223-71200-2500	VRS Health Insurance Credit	282	253	255	212	250	38	17.92%
4-223-71200-2600	Unemployment Insurance Workers'	485	338	183	185	185	0	0.00%
4-223-71200-2700	Compensation Insurance	5,224	2,579	3,040	4,950	3,250	(1,700)	-34.34%
4-223-71200-2900	Accrued Annual & Sick Leave Payout	0	0	1,604	0	0	0	0.00%

PARKS AND RECREATION CONTINUED

Account Number	Account Name	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Contractual Services:								
4223-71200-3180	Contractual Services	1,829	2,564	430	500	4,500	4,000	800.00%
4-223-71200-3310	Repairs & Maintenance	1,080	3,749	3,952	500	3,000	2,500	500.00%
4-223-71200-3320	Maintenance & Service Contracts	8,546	9,913	8,185	6,220	7,750	1,530	24.60%
4-223-71200-3500	Printing	77	110	53	500	500	0	0.00%
4-223-71200-3600	Advertising	0	503	75	500	500	0	0.00%
Other Charges:								
4-223-71200-5110	Electrical Services	2,019	2,638	1,806	2,500	3,000	500	20.00%
4-223-71200-5130	Water & Sewer	374	484	612	1,000	1,000	0	0.00%
4-223-71200-5210	Postal Service	2,074	2,216	1,141	2,000	2,000	0	0.00%
4-223-71200-5230	Telecommunications	2,509	3,068	2,440	3,840	3,500	(340)	-8.85%
4-223-71200-5305	Auto Insurance	2,408	2,955	2,988	3,000	3,000	0	0.00%
4-223-71200-5309	Contractors Equipment Insurance	120	41	42	120	100	(20)	-16.67%
4-223-71200-5410	Lease/Purchase Equipment	4,432	2,373	3,793	2,155	2,775	620	28.77%
4-223-71200-5510	Mileage	0	92	0	200	200	0	0.00%
4-223-71200-5530	Food & Lodging	2,063	2,894	2,916	3,000	3,000	0	0.00%
4-223-71200-5540	Convention, Training, & Education	1,457	2,732	3,233	1,800	1,800	0	0.00%
4-223-71200-5810	Dues & Association Membership	410	1,040	900	525	875	350	66.67%

PARKS AND RECREATION CONTINUED

Account Number	Account Name	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Materials and Supplies:								
4-223-71200-6001	Office Supplies	1,859	1,390	2,693	2,000	2,000	0	0.00%
4-223-71200-6003	Agricultural Supplies	9,168	14,771	9,462	20,000	22,000	2,000	10.00%
4-223-71200-6005	Laundry/Housekeeping Services	885	1,901	400	2,500	3,000	500	20.00%
4-223-71200-6007	Repairs & Maintenance Supplies	2,828	1,993	5,895	4,000	4,000	0	0.00%
4-223-71200-6008	Vehicle Supplies (Gas, Oil, Grease)	2,267	3,823	3,296	3,000	3,000	0	0.00%
4-223-71200-6009	Auto Repairs & Maintenance	2,134	1,959	936	5,500	5,500	0	0.00%
4-223-71200-6011	Uniforms and Wearing Apparel	620	0	0	2,000	2,000	0	0.00%
4-223-71200-6013	Educational/Recreational Supplies	455	2,053	0	1,500	1,000	(500)	-33.33%
4-223-71200-6014	Operating Supplies	329	170	570	0	0	0	0.00%
4-223-71200-6060	Power Equipment Supplies	338	0	0	0	0	0	0.00%
Capital Outlay:								
4-223-71200-8101	Machinery and Equipment	1,999	0	21,423	0	25,000	25,000	0.00%
4-223-71200-8102	Furniture & Fixtures (replacement)	0	3,598	0	0	0	0	0.00%
4-223-71200-8202	Furniture & Fixtures	0	0	0	0	8,400	8,400	0.00%
4-223-71200-8214	Site Improvements	0	250	87,109	6,000	0	(6,000)	-100.00%
Subtotal - Parks and Recreation Operations		443,152	482,211	586,281	513,437	555,922	42,485	8.27%

PARKS AND RECREATION CONTINUED

Account Number	Account Name	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Program Budget:								
Salaries & Wages:								
4-223-71200-1300-001	Salaries & Wages – Part-Time	26,629	26,750	15,379	0	20,000	20,000	0.00%
Employee Benefits:								
4-223-71200-2100-001	FICA	2,167	2,046	1,177	0	2,000	2,000	0.00%
Contractual Services:								
4-223-71200-3180-001	Contractual Services - Enterprise	98,406	103,086	78,580	100,000	55,000	(45,000)	-45.00%
4-223-71200-3500-001	Printing	16,555	13,850	9,078	15,000	15,000	0	0.00%
4-223-71200-3600-001	Advertising	997	549	0	1,000	1,000	0	0.00%
Other Charges:								
4-223-71200-5210-001	Postal Service	15,907	12,878	8,412	15,000	15,000	0	0.00%
4-223-71200-5410-001	Lease/Purchase Equipment	150	0	0	0	0	0	0.00%
4-223-71200-5430-001	School Rental Fees	0	0	0	2,000	2,000	0	0.00%
4-223-71200-5440-001	Punky Riley Proceeds (Scholarship)	0	0	1,440	0	0	0	0.00%
4-223-71200-5520-001	Fares	13,452	5,175	7,799	10,000	10,000	0	0.00%
4-223-71200-5897-001	Bank Service Charges	6,342	8,893	7,040	5,500	5,000	(500)	-9.09%
Materials and Supplies:								
4-223-71200-6001-001	Office Supplies	2,179	1,259	991	2,000	2,000	0	0.00%
4-223-71200-6002-001	Food Supplies	2,981	4,505	3,531	2,000	2,000	0	0.00%
4-223-71200-6011-001	Uniforms and Wearing Apparel	733	1,357	934	1,000	1,000	0	0.00%

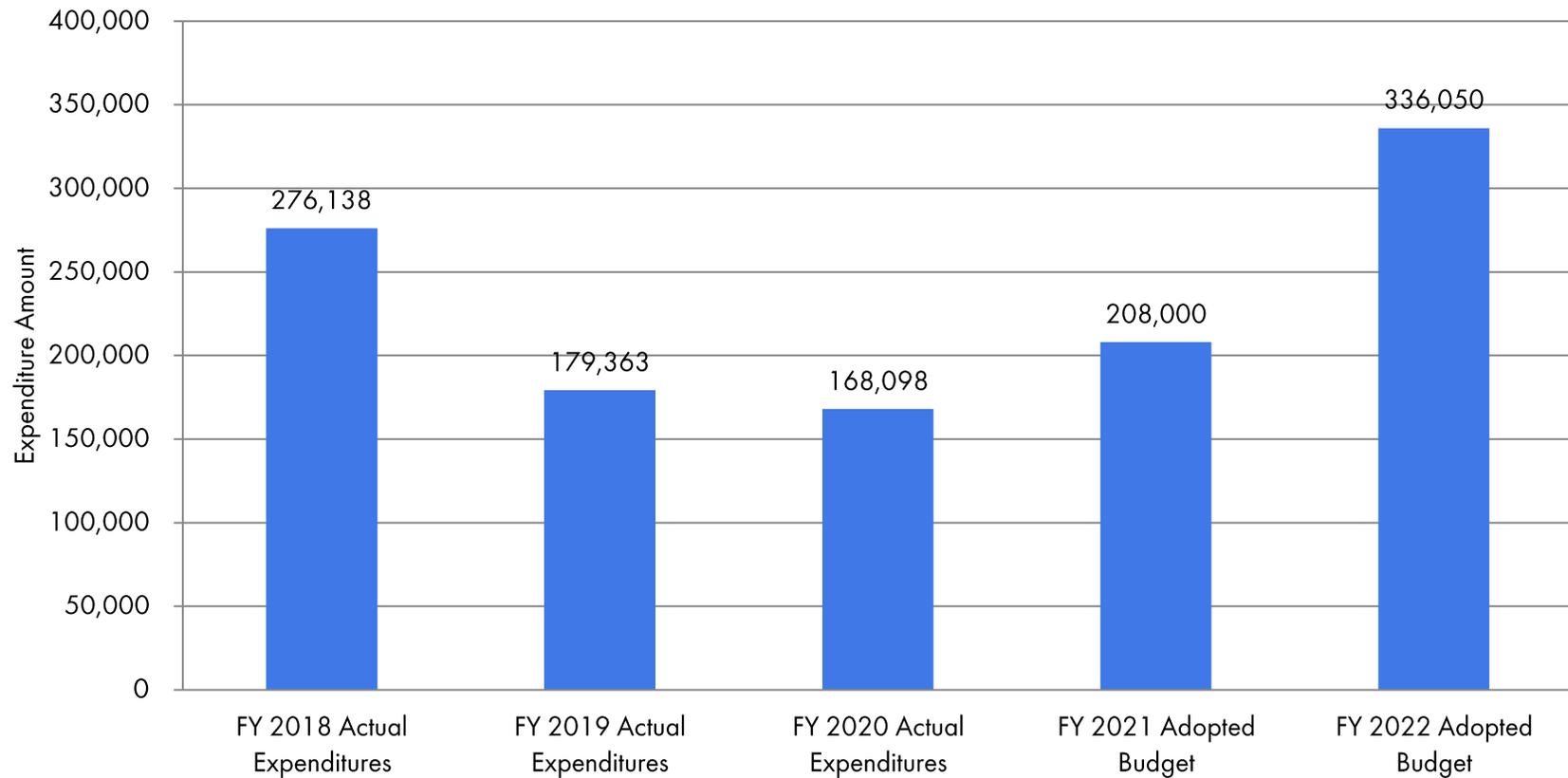
PARKS AND RECREATION**PARKS AND RECREATION FUND****PARKS AND RECREATION CONTINUED**

Account		FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	\$ Increase	% Increase
Number	Account Name	Actual Expenditures	Actual Expenditures	Actual Expenditures	Adopted Budget	Adopted Budget	(Decrease)	(Decrease)
4-223-71200-6013-001	Educational/Recreational Supplies	16,145	13,987	11,680	10,000	10,000	0	0.00%
4-223-71200-6015-001	Merchandise/Resale	315,149	216,960	374,844	235,000	105,000	(130,000)	-55.32%
<i>Capital Outlay:</i>								
4-223-71200-8105-001	Vehicle and Equipment	2,600	0	0	0	0	0	0.00%
<i>Refunds:</i>								
4-223-71200-9203-001	Refunds	12,803	12,007	38,284	10,000	10,000	0	0.00%
TOTAL PARKS AND RECREATION:		976,349	905,513	1,145,451	921,937	810,922	(111,015)	-12.04%
TOTAL PARKS AND RECREATION PROGRAMS		533,197	423,303	559,170	408,500	255,000	(153,500)	-37.58%

NORTH FORK WASTEWATER TREATMENT PLANT

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

North Fork Wastewater Treatment Plant



NORTH FORK WASTEWATER TREATMENT PLANT REVENUES

	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
NORTH FORK WASTEWATER FUND REVENUES:							
<u>Charges for Services:</u>							
Septage Disposal Revenue	129,602	139,400	140,461	125,000	175,000	50,000	40.00%
Total Charges for Services	129,602	139,400	140,461	125,000	175,000	50,000	35.60%
<u>Other Financing Sources:</u>							
Transfer from General Fund	351,077	0	0	83,000	161,050	78,050	94.04%
Total Other Financing Sources	351,077	0	0	83,000	161,050	78,050	94.04%
TOTAL NORTH FORK WASTEWATER FUND REVENUES:	480,679	139,400	140,461	208,000	336,050	128,050	61.56%

NORTH FORK WASTEWATER TREATMENT PLANT SUMMARY

	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>NORTH FORK WASTEWATER FUND EXPENDITURES:</u>							
North Fork Wastewater Treatment Plant	276,138	179,363	168,098	208,000	336,050	128,050	61.56%
TOTAL NORTH FORK WASTEWATER FUND EXPENDITURES:	276,138	179,363	168,098	208,000	336,050	128,050	61.56%

North Fork Wastewater Treatment Plant Expenditures

Account Number	Account Name	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>NORTH FORK WASTEWATER TREATMENT PLANT (42700):</u>								
<i>Contractual Services:</i>								
4-501-42700-3140	Contractual Services - Sludge Press Effort	0	0	0	0	150,000	150,000	100.00%
4-501-42700-3180	Contractual Services	0	7,725	0	0	0	0	0.00%
4-501-42700-3310	Maintenance & Repairs	78,135	27,760	35,163	50,000	50,000	0	0.00%
4-501-42700-3320	Maintenance & Service Contracts	52,549	67,055	49,657	52,000	52,000	0	0.00%
4-501-42700-3500	Printing	144	0	0	0	0	0	0.00%
<i>Other Charges:</i>								
4-501-42700-5110	Electrical Service	39,051	35,461	39,881	35,000	35,000	0	0.00%
4-501-42700-5210	Postage	5	10	30	50	50	0	0.00%
4-501-42700-5230	Telecommunications	2,715	3,879	3,937	2,700	3,000	300	11.11%
4-501-42700-5530	Travel (Food & Lodging)	0	50	0	0	0	0	0.00%
4-501-42700-5853	DEQ Permits	3,721	3,768	3,825	0	0	0	0.00%
<i>Materials and Supplies:</i>								
4-501-42700-6001	Office Supplies	246	1,512	345	250	1,000	750	300.00%
4-501-42700-6007	Repairs and Maintenance Supplies	15,151	7,859	11,525	15,000	15,000	0	0.00%
4-501-42700-6008	Fuel	0	31	0	0	0	0	0.00%
4-501-42700-6014	Operating Supplies	21,217	16,515	14,840	30,000	30,000	0	0.00%

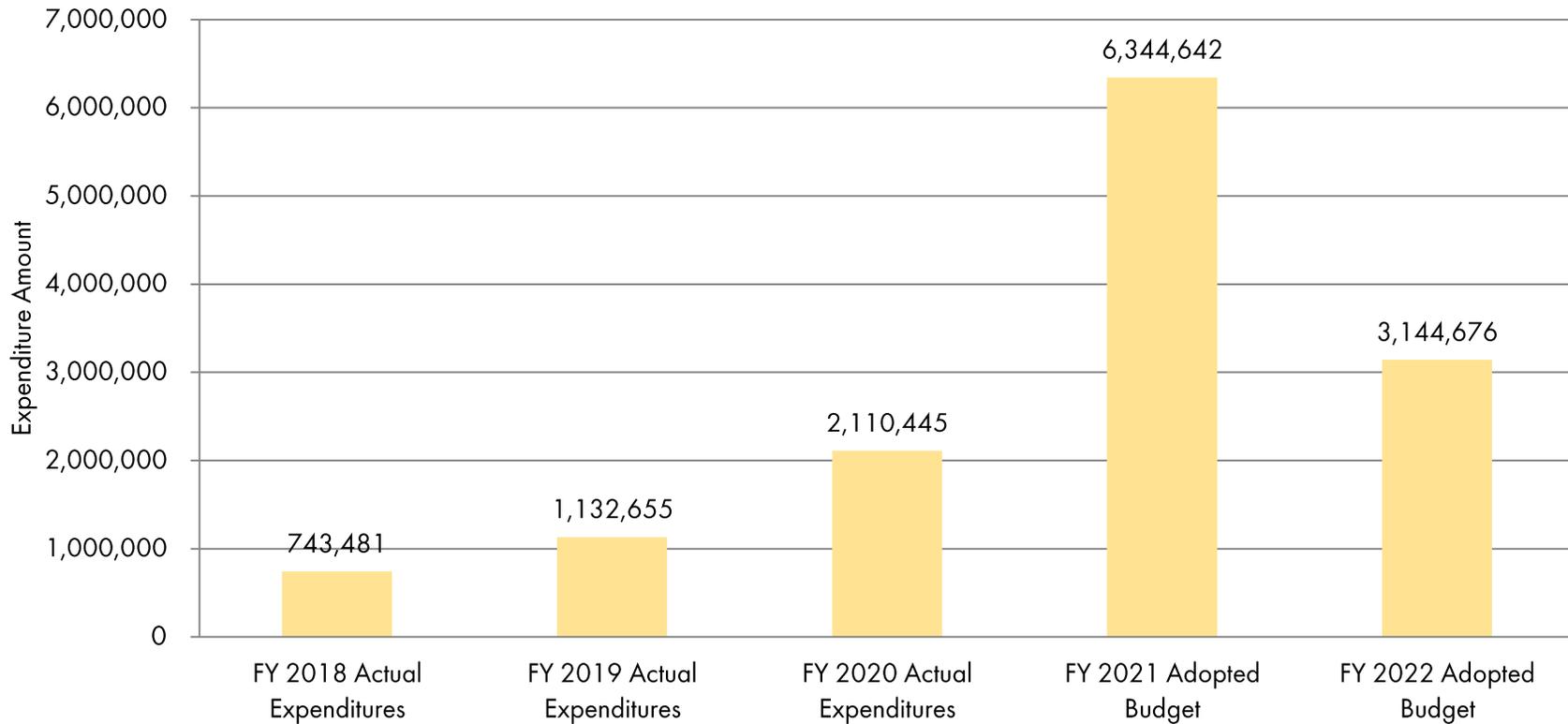
NORTH FORK WASTEWATER TREATMENT PLANT EXPENDITURES, CONTINUED

Account Number	Account Name	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Capital Outlay:</i>								
4-501-42700-8103	Chemical Storage Improvements	0	0	0	23,000	0	(23,000)	-100.00%
4-501-42700-8999	Depreciation Expense	39,308	7,738	8,888	0	0	0	0.00%
<i>Other Uses of Funds:</i>								
4-501-95000-9124	Debt Service - Interest	23,896	0	0	0	0	0	0.00%
TOTAL NORTH FORK WASTEWATER TREATMENT PLANT:		276,138	179,363	168,098	208,000	336,050	128,050	61.56%

REFUSE COLLECTION & DISPOSAL

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

Refuse Collection And Disposal



LANDFILL FUND REVENUES

Account Name	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
LANDFILL FUND REVENUES:							
Charges for Services:							
Solid Waste Collection Charges	1,387,602	1,406,250	1,382,000	1,770,000	1,500,000	(270,000)	-15.25%
Total Charges for Services	1,387,602	1,406,250	1,382,000	1,770,000	1,500,000	(270,000)	-15.25%
Other Financing Sources:							
Capital Lease Financing Proceeds	0	0	370,000	0	0	0	0.00%
Proceeds from Indebtedness	0	0	0	2,600,000	0	(2,600,000)	-100.00%
Transfer from General Fund	792,065	1,193,779	1,126,233	1,974,642	1,644,676	(329,966)	-16.71%
Total Other Financing Sources	792,065	1,193,779	1,496,233	4,574,642	1,644,676	(2,929,966)	-64.05%
TOTAL LANDFILL FUND REVENUES:	2,179,666	2,600,029	2,878,233	6,344,642	3,144,676	(3,199,966)	-50.44%

LANDFILL FUND EXPENDITURE SUMMARY

Account Name	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Solid Waste Management:</i>							
Refuse Collection & Disposal	743,481	1,132,655	2,110,445	6,344,642	3,144,676	(3,199,966)	-50.44%
Refuse Disposal	1,365,789	1,297,711	0	0	0	0	0.00%
TOTAL LANDFILL FUND EXPENDITURES:	2,109,270	2,430,366	2,110,445	6,344,642	3,144,676	(3,199,966)	-50.44%

Refuse Collection and Disposal Expenditures

Account Number	Account Name	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
REFUSE COLLECTION & DISPOSAL (42300):								
<i>Salaries & Wages:</i>								
4-503-42300-1100	Salaries & Wages – Regular	195,132	199,825	642,879	710,025	724,226	14,201	2.00%
4-503-42300-1200	Salaries & Wages – Overtime	2,915	3,164	6,051	15,528	15,528	0	0.00%
4-503-42300-1300	Salaries & Wages – Part-Time	172,831	206,773	218,516	175,000	178,500	3,500	2.00%
4-503-42300-1700	Stipend for Services	1,500	2,250	2,250	2,250	2,250	0	0.00%
<i>Employee Benefits:</i>								
4-503-42300-2100	FICA/Medicare - Employer	28,045	30,950	64,899	69,064	70,419	1,355	1.96%
4-503-42300-2210	Virginia Retirement System	15,388	(3,918)	60,246	73,843	75,319	1,476	2.00%
4-503-42300-2215	Hybrid STD/LTD Premium	0	0	1,371	700	1,400	700	100.00%
4-503-42300-2310	Hospitalization Insurance	53,004	51,764	134,597	156,925	172,272	15,347	9.78%
4-503-42300-2400	Group Life Insurance	29	(2,814)	(3,489)	3,834	3,911	77	2.01%
4-503-42300-2500	VRS Health insurance Credit	263	213	3,794	639	652	13	2.03%
4-503-42300-2600	Unemployment Insurance	625	515	409	350	500	150	42.86%
4-503-42300-2700	Workers' Compensation Insurance	16,782	11,519	27,206	43,000	30,000	(13,000)	-30.23%
4-503-42400-2810	Safety Apparel Allowance	0	0	0	0	1,350	1,350	0.00%
4-503-42400-2900	Accrued Annual and Sick Leave	6,159	2,118	(24,495)	0	0	0	0.00%
<i>Contractual Services:</i>								
4-503-42300-3110	Professional Health Services	4,137	0	0	1,300	500	(800)	-61.54%
4-503-42300-3140	Professional Services (Containers)	3,742	3,729	79,668	84,100	84,100	0	0.00%

REFUSE COLLECTION AND DISPOSAL

LANDFILL FUND

REFUSE COLLECTION AND DISPOSAL, CONTINUED

Account Number	Account Name	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-503-42300-3165	Contractual Services (Compactor)	78,269	66,720	53,750	49,000	49,000	0	0.00%
4-503-42300-3180	Professional Services- Engineering	0	0	321,980	350,000	400,000	50,000	14.29%
4-503-42300-3310	Repairs and Maintenance	11,177	21,186	32,649	50,000	50,000	0	0.00%
4-503-42300-3320	Maintenance & Service Contracts	0	0	8,569	9,825	9,825	0	0.00%
4-503-42300-3500	Printing and Binding	0	0	1,790	2,500	2,500	0	0.00%
4-503-42300-3600	Advertising	0	0	71	2,000	2,000	0	0.00%
<i>Other Charges:</i>								
4-503-42300-5110	Electrical Services	6,847	7,169	30,267	23,500	23,500	0	0.00%
4-503-42300-5120	Heating Services	0	0	3,169	6,500	4,000	(2,500)	-38.46%
4-503-42300-5130	Water & Sewer	0	0	0	2,250	2,250	0	0.00%
4-503-42300-5210	Postal Services	0	0	1,175	900	900	0	0.00%
4-503-42300-5230	Telecommunications	0	0	8,625	8,500	8,500	0	0.00%
4-503-42300-5305	Auto Insurance	9,633	10,342	11,453	15,000	15,000	0	0.00%
4-503-42300-5309	Inland Marine/Contractors Equip. Insurance	0	0	6,126	6,400	6,400	0	0.00%
4-503-42300-5410	Lease/Purchase Equipment	2,400	2,400	4,712	8,000	8,000	0	0.00%
4-503-42300-5510	Travel - Mileage	0	0	0	0	50	50	0.00%
4-503-42300-5530	Food & Lodging	0	0	357	150	150	0	0.00%
4-503-42300-5540	Convention Training & Education	0	0	1,150	1,600	1,600	0	0.00%
4-503-42300-5810	Dues & Association Memberships	0	0	453	190	190	0	0.00%
4-503-42300-5853	DEQ Permits	0	0	15,291	20,000	15,000	(5,000)	-25.00%
4-503-42300-5870	Hazardous Material Collection	9,378	2,864	12,815	10,000	18,000	8,000	80.00%

REFUSE COLLECTION AND DISPOSAL, CONTINUED

Account Number	Account Name	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Materials and Supplies:								
4-503-42300-6001	Office Supplies	0	0	5,653	5,000	5,000	0	0.00%
4-503-42300-6003	Agricultural Supplies	0	0	599	3,500	3,500	0	0.00%
4-503-42300-6005	Laundry/Housekeeping Supplies	79	377	1,092	1,900	1,900	0	0.00%
4-503-42300-6007	Repairs & Maintenance Supplies	3,242	8,540	9,378	15,000	15,000	0	0.00%
4-503-42300-6008	Vehicles Supplies (Gas)	46,252	47,521	104,728	129,770	112,770	(17,000)	-13.10%
4-503-42300-6009	Auto Repairs & Maintenance	55,670	58,050	87,588	96,000	96,000	0	0.00%
4-503-42300-6011	Uniforms & Wearing Apparel	0	0	15,850	15,000	15,000	0	0.00%
4-503-42300-6014	Operating Supplies	0	0	76,306	65,000	65,000	0	0.00%
Payment to Joint Operations								
4-503-42300-7006	Regional Tire Shredder Payment	0	0	30,061	20,000	20,000	0	0.00%
Capital Outlay:								
4-503-42300-8101	Machinery & Equipment	10	0	0	0	0	0	0.00%
4-503-42300-8201	Machinery & Equipment	270	0	4,975	0	65,000	65,000	0.00%
4-503-42300-8213	Refuse Containers	19,700	(180)	19,800	26,000	26,000	0	0.00%
4-503-42300-8244	Landfill Cell - Phase 4	0	0	0	3,600,000	0	(3,600,000)	-100.00%
4-503-42300-8999	Depreciation Expense	0	401,576	0	0	0	0	0.00%
Other Uses of Funds:								
4-503-42300-9110	Debt Service-Principal	0	0	0	272,285	279,720	7,435	2.73%

REFUSE COLLECTION AND DISPOSAL

LANDFILL FUND

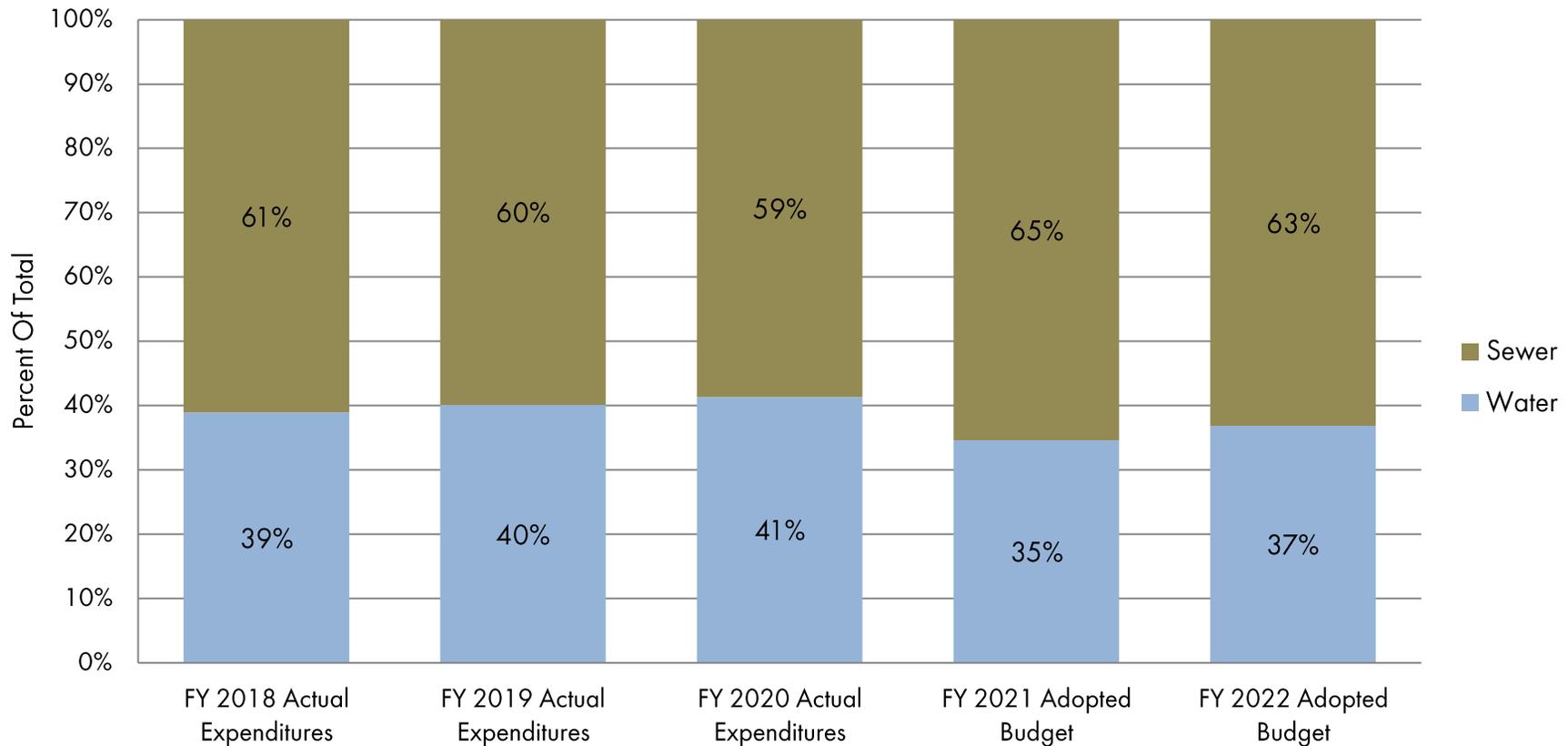
REFUSE COLLECTION AND DISPOSAL, CONTINUED

Account Number	Account Name	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-503-42300-9111	Debt Service - Principal - Capital Lease	0	0	0	62,408	60,758	(1,650)	-2.64%
4-503-42300-9112	Debt Service-Leachate Line- Principal	0	0	0	62,924	64,781	1,857	2.95%
4-503-42300-9113	Debt Service-Phase 4 Landfill Cell-Principal	0	0	0	0	165,000	165,000	0.00%
4-503-42300-9120	Debt Service-Interest	0	0	26,110	29,084	21,648	(7,436)	-25.57%
4-503-42300-9121	Debt Service - Interest - Capital Lease	0	0	0	4,263	5,913	1,650	38.69%
4-503-42300-9122	Debt Service-Leachate Line- Interest	0	0	0	25,636	23,779	(1,857)	-7.24%
4-503-42300-9123	Debt Service-Phase 4 Landfill Cell-Interest	0	0	0	0	102,116	102,116	0.00%
Grants								
4-503-42300-5672	All Grant Expenditures	0	0	0	8,000	18,000	10,000	125.00%
TOTAL REFUSE COLLECTION AND DISPOSAL:		743,481	1,132,655	2,110,445	6,344,642	3,144,676	(3,199,966)	-50.44%
OPERATIONAL ONLY (LESS CAPITAL OUTLAY):		723,502	731,259	2,059,560	2,254,043	2,311,962	57,919	2.57%

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

	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>STONEY CREEK SANITARY DISTRICT REVENUES:</u>							
Water Revenues	448,284	442,723	449,654	380,000	460,000	80,000	17.79%
Sewer Revenues	623,551	632,043	616,631	570,000	690,000	120,000	19.46%
Ad Valorum Taxes	497,404	498,992	495,506	500,000	500,000	0	0.00%
Late Charges	0	12,279	9,186	0	0	0	
Connection Fees	64,000	34,453	12,950	20,000	20,000	0	0.00%
Penalties	3,871	10,471	6,691	0	0	0	0.00%
Interest	15,380	17,124	12,108	15,000	15,000	0	0.00%
Equipment and Labor Income	71,641	62,377	50,263	50,000	50,000	0	0.00%
Other Income and Reserves	23,583	11,729	16,595	137,446	0	(137,446)	-828.25%
	1,747,714	1,722,192	1,669,583	1,672,446	1,735,000	62,554	3.75%
STONEY CREEK SANITARY DISTRICT REVENUES:	1,747,714	1,722,192	1,669,583	1,672,446	1,735,000	62,554	3.75%

STONEY CREEK SANITARY DISTRICT EXPENDITURE SUMMARY

	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>STONEY CREEK SANITARY DISTRICT EXPENDITURES:</u>							
Stoney Creek Sanitary District - Water	518,813	533,912	528,675	578,725	639,155	60,430	10.44%
Stoney Creek Sanitary District - Sewer	814,387	1,124,277	751,369	1,093,721	1,095,845	2,124	0.19%
STONEY CREEK SANITARY DISTRICT EXPENDITURES:	1,333,200	1,658,189	1,280,044	1,672,446	1,735,000	62,554	3.74%

Stoney Creek Sanitary District (SCSD) Fund Expenditures

Account Number	Account Name	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
STONEY CREEK SANITARY DISTRICT (FUND 513):								
Stoney Creek Sanitary District - Water (42800-001):								
<i>Salaries & Wages:</i>								
4-513-42800-1100-001	Salaries & Wages – Regular-Water	225,289	162,725	223,743	252,208	257,252	5,044	2.00%
4-513-42800-1101-001	Salaries - Regular Admin - Water	0	52,281	0	0	0	0	0.00%
4-513-42800-1200-001	Salaries & Wages – Overtime-Water	3,628	3,852	3,447	4,000	4,000	0	0.00%
<i>Employee Benefits:</i>								
4-513-42800-2100-001	FICA/Medicare - Employer - Water	17,063	16,946	17,072	19,600	19,986	386	1.97%
4-513-42800-2210-001	Virginia Retirement System - Water	9,386	1,076	1,649	26,230	26,754	524	2.00%
4-513-42800-2215-001	Hybrid STD/LTS Premium - Water	198	207	177	500	250	(250)	-50.00%
4-513-42800-2310-001	Hospitalization Insurance - Water	53,905	57,274	55,765	68,279	70,872	2,593	3.80%
4-513-42800-2400-001	Group Life Insurance - Water	57	1,315	2,060	1,362	1,389	27	1.99%
4-513-42800-2500-001	VRS Health Insurance Credit - Water	289	241	250	227	232	5	2.21%
4-513-42800-2600-001	Unemployment Insurance - Water	120	107	45	150	150	0	0.00%
4-513-42800-2700-001	Workers' Compensation Insurance - Water	0	3,588	3,818	5,500	4,000	(1,500)	-27.27%
4-513-42800-2810-001	Safety Apparel Allowance - Water	270	270	270	270	270	0	0.00%
4-513-42800-2900-001	Accrued Annual & Sick Leave - Water	246	3,426	(4,931)	0	0	0	0.00%
4-513-42800-2999-001	OPEB Health Insurance ARC Adjust	0	1,546	0	0	0	0	0.00%

STONEY CREEK SANITARY DISTRICT, CONTINUED

Account Number	Account Name	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Contractual Services:								
4-513-42800-3110-001	Professional Health Services - Water	0	0	112	100	100	0	0.00%
4-513-42800-3120-001	Professional Services - Audit - Water	2,550	2,600	2,660	2,600	2,600	0	0.00%
4-513-42800-3140-001	Professional Services - Engineering - Water	0	0	0	1,400	15,000	13,600	971.43%
4-513-42800-3150-001	Legal Fees - Water	4,393	6,806	4,214	7,000	7,000	0	0.00%
4-513-42800-3180-001	Contractual Services - Lab Fees - Water	7,529	3,132	2,632	4,000	4,000	0	0.00%
4-513-42800-3310-001	Repairs & Maintenance - Water	4,831	3,296	3,256	10,000	10,000	0	0.00%
4-513-42800-3315-001	Structures and Improvements - Water	165	0	178	0	0	0	0.00%
4-513-42800-3320-001	Maintenance and Service Contract - Water	45,234	44,993	51,285	47,000	47,000	0	0.00%
4-513-42800-3500-001	Printing & Binding - Water	1,051	1,115	1,094	1,200	1,200	0	0.00%
4-513-42800-3600-001	Advertising - Water	484	219	462	350	350	0	0.00%
Other Charges:								
4-513-42800-5110-001	Electrical Services - Water	26,753	25,634	28,402	29,500	29,500	0	0.00%
4-513-42800-5120-001	Heating Services - Water	705	516	395	2,200	2,200	0	0.00%
4-513-42800-5210-001	Postal Service - Water	1,721	1,726	1,636	1,600	1,600	0	0.00%
4-513-42800-5230-001	Telecommunications - Water	4,135	4,344	4,480	4,500	4,500	0	0.00%
4-513-42800-5308-001	General Liability Insurance - Water	15,182	10,687	11,683	12,000	12,000	0	0.00%

STONEY CREEK SANITARY DISTRICT, CONTINUED

Account Number	Account Name	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-513-42800-5420-001	Rent - Water	3,842	3,842	3,842	4,000	4,000	0	0.00%
4-513-42800-5510-001	Mileage - Water	380	128	10	0	0	0	#DIV/0!
4-513-42800-5520-001	Travel - Fares	0	29	0	0	0	0	#DIV/0!
4-513-42800-5530-001	Food & Lodging - Water	1,204	255	394	2,000	2,000	0	0.00%
4-513-42800-5540-001	Convention, Training, & Education - Water	869	955	1,138	900	900	0	0.00%
4-513-42800-5810-001	Dues & Association Membership - Water	5,553	5,299	5,340	6,000	6,000	0	0.00%
4-513-42800-5897-001	Service Charge - Water	179	179	164	0	0	0	0.00%
Materials and Supplies:								
4-513-42800-6001-001	Office Supplies - Water	3,936	3,809	1,927	4,000	4,000	0	0.00%
4-513-42800-6007-001	Repairs & Maintenance - Water	25,548	28,706	12,070	25,000	25,000	0	0.00%
4-513-42800-6008-001	Vehicles Supplies (Gas) - Water	6,698	4,971	5,415	7,000	7,000	0	0.00%
4-513-42800-6009-001	Auto Repairs & Maintenance - Water	3,807	4,660	1,953	5,000	5,000	0	0.00%
4-513-42800-6011-001	Uniforms - Water	3,439	3,380	3,718	4,500	4,500	0	0.00%
4-513-42800-6012-001	Subscriptions - Water	34	34	70	50	50	0	0.00%
4-513-42800-6014-001	Operating Supplies - Water	8,003	5,475	12,514	15,000	15,000	0	0.00%
4-513-42800-6061-001	Equipment/Machinery Repairs/Maintenance - Water	1,389	4,602	1,644	3,500	3,500	0	0.00%
Capital Outlay:								
4-513-42800-8105-001	Motor Vehicle- Water	0	0	2,622	0	40,000	40,000	0.00%
4-513-42800-8220-002	CIP - Pipelining - Section 10 - Sewer	0	0	60,000	0	0	0	0.00%

STONEY CREEK SANITARY DISTRICT, CONTINUED

Account Number	Account Name	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Other Uses of Funds:</i>								
4-513-42800-9999-001	Depreciation Expense - Water	28,748	72,591	0	0	0	0	0.00%
TOTAL STONEY CREEK SANITARY DISTRICT (WATER):		518,813	533,912	528,675	578,725	639,155	60,430	10.44%
<u>Stoney Creek Sanitary District - Sewer (42800-002):</u>								
<i>Salaries & Wages:</i>								
4-513-42800-1100-002	Salaries & Wages – Regular - Sewer	326,268	235,808	295,775	378,312	385,878	7,566	2.00%
4-513-42800-1101-002	Salaries (regular admin) - Sewer	0	78,421	0	0	0	0	0.00%
4-513-42800-1200-002	Salaries & Wages – Overtime- Sewer	5,442	5,778	5,170	6,000	6,500	500	8.33%
4-513-42800-1700-002	Stipend for Services - Sewer	10,000	10,000	10,000	10,000	10,000	0	0.00%
<i>Employee Benefits:</i>								
4-513-42800-2100-002	FICA/Medicare - Employer - Sewer	23,406	22,581	(3,028)	30,165	30,705	540	1.79%
4-513-42800-2210-002	VRS - Sewer	0	(23,909)	28,970	0	0	0	0.00%
4-513-42800-2210-002	Virginia Retirement System - Sewer	14,216	1,615	1,775	39,344	40,300	956	2.43%
4-513-42800-2215-002	Hybrid STD/LTD Premium - Sewer	297	310	265	500	350	(150)	-30.00%
4-513-42800-2310-002	Hospitalization Insurance - Sewer	81,547	83,833	73,652	102,418	106,308	3,890	3.80%
4-513-42800-2400-002	Group Life Insurance - Sewer	54	(1,343)	2,850	2,043	2,084	41	2.01%
4-513-42800-2500-002	VRS Health Insurance Credit - Sewer	433	376	366	340	347	7	1.91%
4-513-42800-2600-002	Unemployment Insurance - Sewer	180	161	68	300	200	(100)	-33.33%
4-513-42800-2700-002	Workers' Compensation Insurance - Sewer	0	5,383	5,728	8,500	8,500	0	0.00%

STONEY CREEK SANITARY DISTRICT, CONTINUED

Account Number	Account Name	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-513-42800-2810-002	Safety Apparel Allowance - Sewer	405	405	405	475	475	0	0.00%
4-513-42800-2900-002	Accrued Annual & Sick Leave - Sewer	369	5,140	(7,396)	0	0	0	0.00%
4-513-42800-2999-002	OPEB Health Insurance ARC Adjust	0	2,320	0	0	0	0	0.00%
Contractual Services:								
4-513-42800-3110-002	Professional Health Services - Sewer	0	0	168	75	75	0	0.00%
4-513-42800-3120-002	Professional Services - Audit - Sewer	3,825	3,900	3,990	4,000	4,000	0	0.00%
4-513-42800-3140-002	Professional Services - Engineering - Sewer	0	0	0	1,625	15,000	13,375	823.08%
4-513-42800-3150-002	Legal Fees - Sewer	6,589	9,961	5,720	3,500	3,500	0	0.00%
4-513-42800-3180-002	Lab Fees - Sewer	0	5,705	19,047	10,000	15,000	5,000	50.00%
4-513-42800-3310-002	Repairs & Maintenance - Sewer	29,196	5,491	16,657	20,000	20,000	0	0.00%
4-513-42800-3311-002	Maint. Elect. Pump Eq/Trt Eq. - Sewer	0	0	1,080	1,000	1,000	0	0.00%
4-513-42800-3314-002	Maintenance - Sludge Disposal - Sewer	3,501	0	14,859	1,000	10,000	9,000	900.00%
4-513-42800-3315-002	Structures and Improvements - Sewer	0	0	0	0	0	0	0.00%
4-513-42800-3320-002	Maintenance and Service Contract - Sewer	26,251	20,481	9,878	20,000	20,000	0	0.00%
4-513-42800-3500-002	Printing & Binding - Sewer	1,576	1,672	1,640	1,600	1,600	0	0.00%
4-513-42800-3600-002	Advertising - Sewer	323	187	976	1,000	1,000	0	0.00%
Other Charges:								
4-513-42800-5110-002	Electrical Services - Sewer	40,397	46,833	44,078	40,000	50,000	10,000	25.00%
4-513-42800-5120-002	Heating Services - Sewer	1,058	774	592	1,000	1,000	0	0.00%
4-513-42800-5210-002	Postal Service - Sewer	2,512	2,555	2,479	2,500	3,000	500	20.00%
4-513-42800-5230-002	Telecommunications - Sewer	7,930	8,427	8,502	8,500	8,500	0	0.00%
4-513-42800-5308-002	General Liability Insurance - Sewer	22,772	16,030	17,525	23,000	23,000	0	0.00%
4-513-42800-5420-002	Rent - Sewer	5,763	5,763	5,763	5,763	5,763	0	0.00%

STONEY CREEK SANITARY DISTRICT, CONTINUED

Account Number	Account Name	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-513-42800-5510-002	Mileage - Sewer	1,419	128	15	0	0	0	0.00%
4-513-42800-5520-002	Fares - Sewer	0	43	0	0	0	0	0.00%
4-513-42800-5530-002	Food & Lodging - Sewer	1,656	1,300	1,022	2,000	2,000	0	0.00%
4-513-42800-5540-002	Convention, Training, & Education - Sewer	1,297	2,258	1,529	2,000	2,000	0	0.00%
4-513-42800-5810-002	Dues & Association Membership - Sewer	5,537	8,141	6,228	8,500	8,500	0	0.00%
Materials and Supplies:								
4-513-42800-6001-002	Office Supplies - Sewer	5,859	5,880	2,810	5,600	5,600	0	0.00%
4-513-42800-6005-002	Housekeeping/Laundry - Sewer	0	42	0	100	100	0	0.00%
4-513-42800-6007-002	Repairs & Maintenance - Sewer	26,373	47,644	17,497	35,000	35,000	0	0.00%
4-513-42800-6008-002	Vehicles Supplies (Gas) - Sewer	10,046	7,693	8,167	10,000	10,000	0	0.00%
4-513-42800-6009-002	Auto Repairs & Maintenance - Sewer	5,703	7,475	3,072	8,000	8,000	0	0.00%
4-513-42800-6011-002	Uniforms - Sewer	5,159	5,101	5,577	6,500	6,500	0	0.00%
4-513-42800-6012-002	Subscriptions - Sewer	51	51	105	60	60	0	0.00%
4-513-42800-6014-002	Operating Supplies - Sewer	42,083	28,434	31,056	30,000	30,000	0	0.00%
4-513-42800-6061-002	Equipment/Machinery Repairs/Maintenance - Sewer	2,102	7,389	2,465	4,000	4,000	0	0.00%
Capital Outlay:								
4-513-42800-8101-002	CIP-UV Disinfection Station	0	0	0	50,000	0	(50,000)	-100.00%
4-513-42800-8105-002	Motor Vehicle - Sewer	0	0	3,933	0	60,000	60,000	0.00%
4-513-42800-8212-002	Distribute/Collect Mains - Sewer	0	1,080	0	50,000	0	(50,000)	-100.00%
4-513-42800-8216-002	Maintenance Bldg/Structure Improvement	0	0	0	0	75,000	75,000	0.00%
4-513-42800-8217-002	CIP - Pipelining - Sewer	0	0	0	144,000	50,000	(94,000)	-65.28%

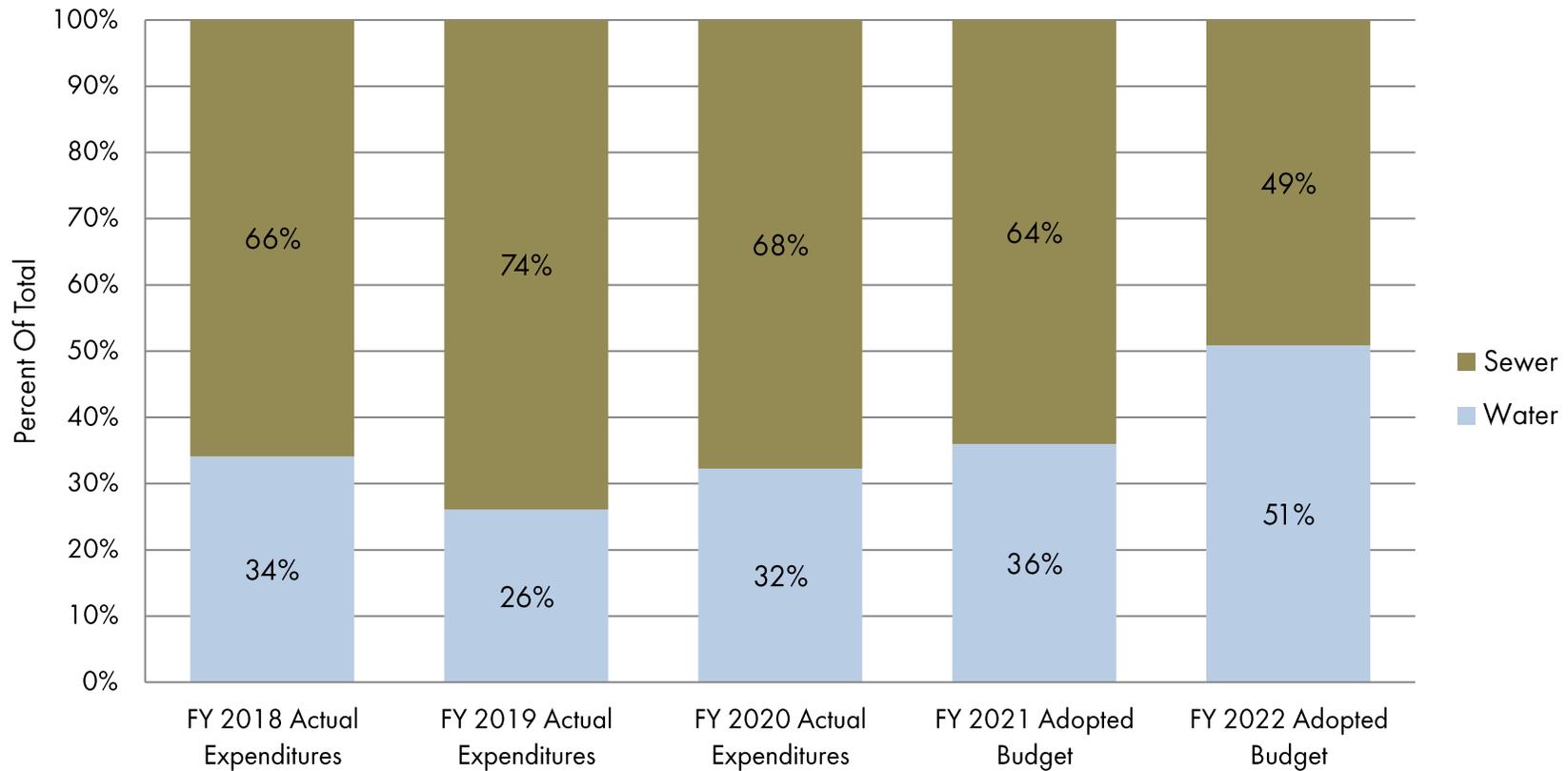
STONEY CREEK SANITARY DISTRICT, CONTINUED

Account Number	Account Name	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Other Uses of Funds:</i>								
4-513-42800-9998-002	Reserve for Contingencies	0	0	0	15,000	25,000	10,000	66.67%
4-513-42800-9999-002	Depreciation Expense - Sewer	92,791	119,617	100,339	0	0	0	0.00%
TOTAL STONEY CREEK SANITARY DISTRICT (SEWER):		814,387	796,932	751,369	1,093,721	1,095,845	2,124	0.19%
TOTAL STONEY CREEK SANITARY DISTRICT:		1,333,200	1,330,844	1,280,044	1,672,446	1,735,000	62,554	3.74%

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

	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	Account Number
<u>TOMS BROOK-MAURERTOWN SANITARY DISTRICT REVENUES:</u>							
Water Revenues	232,775	233,240	245,491	187,500	204,750	17,250	9.20%
Sewer Revenues	391,771	392,045	413,904	437,500	477,750	40,250	9.20%
Ad Valorum Taxes	55,669	56,134	56,446	50,000	50,000	0	0.00%
Late Charges	0	12,143	9,247	0	0	0	0.00%
Connection Fees	70,000	29,085	42,830	20,000	100,000	80,000	400.00%
Penalties	425	699	299	0	0	0	0.00%
Interest	13,185	20,413	13,937	5,000	0	(5,000)	-100.00%
Other Income and Reserves	41,896	1,592	34,854	13,382	73,829	60,447	451.70%
TOTAL TOMS BROOK-MAURERTOWN SANITARY DISTRICT REVENUES:	805,721	745,351	817,008	713,382	906,329	192,947	23.62%

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

	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	Account Number
<u>TOMS BROOK-MAURERTOWN SANITARY DISTRICT EXPENDITURES:</u>							
Toms Brook Maurertown Sanitary District - Water	255,852	211,209	236,093	256,593	460,868	204,275	79.61%
Toms Brook Maurertown Sanitary District - Sewer	494,576	599,391	495,906	456,788	445,461	(11,327)	-2.48%
TOMS BROOK-MAURERTOWN SANITARY DISTRICT EXPENDITURES:	750,428	810,600	731,998	713,382	906,329	192,947	27.05%

Toms Brook-Maurertown Sanitary District Expenditures

Account Number	Account Name	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>TOMS BROOK MAURERTOWN SANITARY DISTRICT (FUND 514):</u>								
<u>Toms Brook Maurertown Sanitary District - Water (42900-001):</u>								
<i>Depreciation Expense</i>								
4-514-42900-0999	Depreciation Expense	0	159,287	0	0	0	0	0.00%
<i>Salaries & Wages:</i>								
4-514-42900-1100-001	Salaries & Wages – Regular- Water	53,543	34,128	61,177	61,762	62,997	1,235	2.00%
4-514-42800-1101-001	Salaries (regular Admin) - Water	0	26,344	0	0	0	0	0.00%
4-514-42900-1200-001	Salaries & Wages – Overtime- Water	2,389	3,369	2,069	3,000	3,000	0	0.00%
4-514-4900-1300-001	Salaries & Wages – Part-Time- Water	3,830	3,659	2,635	12,233	15,000	2,767	22.62%
<i>Employee Benefits:</i>								
4-514-42900-2100-001	FICA/Medicare - Employer - Water	4,405	5,436	4,808	5,890	6,196	306	5.19%
4-514-42900-2210-001	Virginia Retirement System - Water	2,168	1,202	1,496	6,425	6,552	127	1.98%
4-513-42800-2215-002	Hybrid STD/LTD Premium - Sewer	66	117	117	200	200	0	0.00%
4-514-42900-2310-001	Hospitalization Insurance - Water	9,053	11,149	12,570	10,488	11,686	1,198	11.42%
4-514-42900-2400-001	Group Life Insurance - Water	12	(460)	(160)	335	340	5	1.49%
4-513-42800-2500-002	VRS Health Insurance Credit - Sewer	70	65	68	60	57	(3)	-5.00%
4-514-42900-2600-001	Unemployment Insurance - Water	34	38	15	100	50	(50)	-50.00%
4-514-42900-2700-001	Worker's Compensation Insurance - Water	0	1,059	1,159	1,900	1,300	(600)	-31.58%
4-514-42900-2810-001	Safety Apparel Allowance - Water	45	68	68	70	70	0	0.00%
4-514-42900-2900-001	Accrued Annual & Sick Leave Payout - Water	0	1,713	804	0	0	0	0.00%
4-514-42900-2999-001	OPEB Health Insurance ARC Adjust	0	0	0	0	0	0	0.00%

TOMS BROOK-MAURERTOWN SANITARY DISTRICT, CONTINUED

Account Number	Account Name	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Contractual Services:								
4-514-42900-3110-001	Professional Health Services - Water	811	0	56	150	150	0	0.00%
4-514-42900-3120-001	Professional Services - Audit - Water	1,913	1,950	1,995	2,000	2,000	0	0.00%
4-514-42900-3140-001	Professional Services - Engineering - Water	0	0	0	3,000	30,000	27,000	900.00%
4-514-42900-3150-001	Professional Services - Water	2,369	2,365	3,620	300	300	0	0.00%
4-514-42900-3180-001	Lab Testing - Water	4,605	2,212	2,753	3,000	3,000	0	0.00%
4-514-42900-3310-001	Repairs & Maintenance - Water	30,914	13,892	10,309	30,000	30,000	0	0.00%
4-514-42900-3320-001	Maintenance and Service Contract - Water	21,772	25,519	24,213	27,000	27,000	0	0.00%
4-514-42900-3500-001	Printing & Binding - Water	1,133	1,199	1,152	1,200	1,200	0	0.00%
4-514-42900-3600-001	Advertising - Water	268	418	287	300	300	0	0.00%
Other Charges:								
4-514-42900-5110-001	Electrical Services - Water	11,125	8,562	6,758	10,000	8,000	(2,000)	-20.00%
4-514-42900-5210-001	Postal Service - Water	1,121	1,112	1,492	1,500	1,500	0	0.00%
4-514-42900-5230-001	Telecommunications - Water	1,695	1,867	1,720	1,900	1,900	0	0.00%
4-514-42900-5308-001	General Liability Insurance - Water	3,732	2,800	3,074	3,500	3,500	0	0.00%
4-514-42900-5420-001	Rent - Water	1,921	1,921	1,921	1,920	1,920	0	0.00%
4-514-42900-5510-001	Mileage	0	0	5	200	200	0	0.00%
4-514-42900-5530-001	Food & Lodging - Water	393	300	18	300	300	0	0.00%
4-514-42900-5540-001	Convention, Training, & Education - Water	273	393	189	400	400	0	0.00%
4-514-42900-5810-001	Dues & Association Membership - Water	1,888	2,038	1,841	2,200	2,200	0	0.00%
4-514-42900-5897-001	Service Charge - General	0	90	179	0	0	0	0.00%

TOMS BROOK-MAURERTOWN SANITARY DISTRICT, CONTINUED

Account Number	Account Name	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)	
4-514-42900-6001-001	Office Supplies - Water		1,876	1,775	791	2,500	2,000	(500)	-20.00%
4-514-42900-6007-001	Repairs & Maintenance - Tools and Shop - Water		21,561	28,008	18,005	18,000	18,000	0	0.00%
4-514-42900-6008-001	Vehicles Supplies (Gas) - Water		832	872	515	1,000	750	(250)	-25.00%
4-514-42900-6009-001	Auto Repairs & Maintenance - Water		234	3	59	500	500	0	0.00%
4-514-42900-6011-001	Uniforms - Water		1,144	1,261	1,571	1,300	1,300	0	0.00%
4-514-42900-6012-001	Subscriptions - Water		17	17	35	20	20	0	0.00%
4-514-42900-6014-001	Operating Supplies - Water		4,167	2,996	3,284	4,000	4,000	0	0.00%
4-514-42900-6061-001	Equipment/Machinery Repairs/Maintenance - Water		14	17	0	500	500	0	0.00%
4-514-42900-6065-001	First Bank - RDA Bond Payment - Water		0	0	0	37,440	12,480	(24,960)	-66.67%
Capital Outlay:									
4-514-42900-8211-001	CIP-Well Addition		0	0	0	0	200,000	200,000	100.00%
Other Uses of Funds:									
4-514-42900-9110-001	Rural Development Loan Interest		14,714	13,674	12,580	0	0	0	0.00%
4-514-42900-9999-001	Depreciation Expense		49,747	13,520	50,845	0	0	0	0.00%
TOTAL TBMSD - WATER:			255,852	211,209	236,093	256,593	460,868	204,275	79.61%
Toms Brook Maurertown Sanitary District - Sewer (42900-002):									
Depreciation									
4-514-42900-0900	Depreciation Expense		0	159,287	0	0	0	0	0.00%

TOMS BROOK-MAURERTOWN SANITARY DISTRICT, CONTINUED

Account Number	Account Name	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Salaries & Wages:								
4-514-42900-1100-002	Salaries & Wages – Regular - Sewer	124,933	80,292	142,746	144,112	146,994	2,882	2.00%
4-514-42900-1101-002	Salaries (regular Admin.) - Sewer	0	60,790	0	0	0	0	0.00%
4-514-42900-1200-002	Salaries & Wages – Overtime-Sewer	5,077	7,860	4,827	8,000	6,000	(2,000)	-25.00%
4-514-42900-1300-002	Salaries & Wages – Part-Time-Sewer	8,914	8,515	6,104	23,044	8,500	(14,544)	-63.11%
Employee Benefits:								
4-514-42900-2100-002	FICA/Medicare - Employer - Sewer	10,211	11,616	11,176	13,399	12,354	(1,045)	-7.80%
4-514-42900-2210-002	Virginia Retirement System - Sewer	5,063	2,805	3,388	14,990	15,287	297	1.98%
4-514-42900-2215-002	Hybrid STD/LTD Premium -Sewer	153	273	273	300	300	0	0.00%
4-514-42900-2310-002	Hospitalization Insurance - Sewer	20,144	26,008	29,332	24,473	390	(24,083)	-98.41%
4-514-42900-2400-002	Group Life Insurance - Sewer	27	1,586	(378)	780	794	14	1.79%
4-513-42900-2500-002	VRS Health Insurance Credit - Sewer	162	158	156	130	132	2	1.54%
4-514-42900-2600-002	Unemployment Insurance - Sewer	80	88	35	150	100	(50)	-33.33%
4-514-42900-2700-002	Worker's Compensation Insurance - Sewer	0	2,472	2,703	4,300	3,000	(1,300)	-30.23%
4-514-42900-2810-002	Safety Apparel Allowance - Sewer	105	158	158	160	160	0	0.00%
4-514-42900-2900-002	Accrued Annual & Sick Leave Payout	0	3,998	1,876	0	0	0	0.00%
Contractual Services:								
4-514-42900-3110-002	Professional Health Services - Sewer	865	0	130	100	100	0	0.00%
4-514-42900-3120-002	Professional Services - Audit - Sewer	4,463	4,550	4,655	4,600	4,600	0	0.00%
4-514-42900-3140-002	Professional Services - Engineering - Sewer	0	0	0	3,000	10,000	7,000	233.33%
4-514-42900-3150-002	Professional Services - Sewer	5,528	5,518	5,502	2,500	30,000	27,500	1100.00%
4-514-42900-3180-002	Lab Testing - Sewer	5,590	11,105	12,830	10,000	25,000	15,000	150.00%
4-514-42900-3310-002	Repairs & Maintenance - Sewer	47,243	47,707	35,977	45,000	35,000	(10,000)	-22.22%

TOMS BROOK-MAURERTOWN SANITARY DISTRICT, CONTINUED

Account Number	Account Name	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-514-42900-3311-002	Maint. Elect. Pump Eq/Trt Eq. - Sewer	1,288	13,745	6,184	10,000	5,000	(5,000)	-50.00%
4-514-42900-3314-002	Maintenance - Sludge Disposal - Sewer	10,431	18,724	26,163	10,000	5,000	(5,000)	-50.00%
4-514-42900-3320-002	Maintenance and Service Contract - Sewer	10,760	12,210	15,748	15,000	15,000	0	0.00%
4-514-42900-3500-002	Printing & Binding - Sewer	2,645	2,798	2,688	2,800	2,800	0	0.00%
4-514-42900-3600-002	Advertising - Sewer	190	754	772	1,000	1,000	0	0.00%
Other Charges:								
4-514-42900-5110-002	Electrical Services - Sewer	30,363	37,331	38,647	35,000	35,000	0	0.00%
4-514-42900-5210-002	Postal Service - Sewer	2,616	2,614	3,389	3,000	3,000	0	0.00%
4-514-42900-5230-002	Telecommunications - Sewer	6,853	6,406	6,382	7,000	7,000	0	0.00%
4-514-42900-5308-002	General Liability Insurance - Sewer	8,709	6,534	7,173	9,000	9,000	0	0.00%
4-514-42900-5420-002	Rent - Sewer	4,482	4,482	4,482	4,500	4,500	0	0.00%
4-514-42900-5510-002	Mileage- Sewer	81	0	12	150	150	0	0.00%
4-514-42900-5530-002	Food & Lodging - Sewer	779	742	196	1,000	1,000	0	0.00%
4-514-42900-5540-002	Convention, Training, & Education - Sewer	955	1,217	667	1,200	1,200	0	0.00%
4-514-42900-5810-002	Dues & Association Membership - Sewer	4,171	3,254	3,122	3,500	3,500	0	0.00%
4-514-42900-5897-002	Service Charge - Sewer	0	293	0	0	0	0	0.00%
Materials and Supplies:								
4-514-42900-6001-002	Office Supplies - Sewer	4,345	3,851	1,975	5,000	4,000	(1,000)	-20.00%
4-514-42900-6007-002	Repairs & Maintenance - Sewer	12,108	22,206	26,776	15,000	15,000	0	0.00%

TOMS BROOK-MAURERTOWN SANITARY DISTRICT, CONTINUED

Account Number	Account Name	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Actual Expenditures	FY 2021 Adopted Budget	FY 2022 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-514-42900-6008-002	Vehicles Supplies (Gas) - Sewer	1,876	2,034	1,201	2,000	2,000	0	0.00%
4-514-42900-6009-002	Auto Repairs & Maintenance - Sewer	469	37	138	500	500	0	0.00%
4-514-42900-6011-002	Uniforms - Sewer	2,646	2,917	3,535	3,000	3,000	0	0.00%
4-514-42900-6012-002	Subscriptions - Sewer	40	40	82	0	0	0	0.00%
4-514-42900-6014-002	Operating Supplies - Sewer	16,789	17,395	26,617	18,000	18,000	0	0.00%
4-514-42900-6061-002	Equipment/Machinery Repairs/Maintenance - Sewer	62	123	0	1,100	1,100	0	0.00%
<i>Capital Outlay:</i>								
4-514-42900-8212-002	SCADA Upgrade-Phase II	4,551	3,700	0	0	0	0	0.00%
4-514-42900-8215-002	Pump Station 3 Replacement	3,300	0	0	0	0	0	0.00%
<i>Other Uses of Funds:</i>								
4-514-42900-9998-002	Reserve for Contingencies	0	0	0	10,000	10,000	0	0.00%
4-514-42900-9999-002	Depreciation Expense - Sewer	125,512	13,446	58,466	0	0	0	0.00%
TOTAL TBMSD - SEWER:		494,576	599,391	495,906	456,788	445,461	(11,327)	-2.48%
TOTAL TOMS BROOK MAURERTOWN SANITARY DISTRICT:		750,428	810,600	731,998	713,382	906,329	192,947	27.05%

APPENDIX

County of Shenandoah

BOARD OF SUPERVISORS

DISTRICT 1 – JOSH STEPHENS
DISTRICT 2 – STEVE BAKER
DISTRICT 3 – BRAD POLLACK
DISTRICT 4 – KARL KOULSTON
DISTRICT 5 – DENNIS MORRIS
DISTRICT 6 – TIM TAYLOR

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



Tel: 540.459.6165 Fax: 540.459.6168
www.shenandoahcountyva.us

OFFICE OF COUNTY ADMINISTRATION

EVAN L. VASS
COUNTY ADMINISTRATOR

MANDY R. BELYEA
DEPUTY COUNTY ADMINISTRATOR

RESOLUTION ADOPTING TAX RATES FOR CALENDAR YEAR 2021

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 2021 shall be as follows, which rates reflect an increase of \$0.05 per \$100 of assessed valuation to the tax on real property and manufactured homes:

Real Property, including manufactured homes	\$0.69
Personal Property, non-farm	\$3.90
Personal Property, business.....	\$3.15
Machinery and Tools.....	\$3.15
Merchants Capital	\$0.60

all per \$100 of assessed valuation.

Adopted: June 13, 2021

[Signature]
Chairman, Board of Supervisors

ATTEST: [Signature]
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 2021, adopted at a regular meeting duly held and called on April 13, 2021, 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	✓			
Brad Pollack		✓		
Josh Stephens		✓		
Dennis Morris	✓			
Tim Taylor	✓			
Steve Baker	✓			

Date: April 13, 2021

ATTEST:



Clerk of the Board



Chairman, Board of Supervisors

County of Shenandoah

BOARD OF SUPERVISORS

DISTRICT 1 – JOSH STEPHENS
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OFFICE OF COUNTY ADMINISTRATION

EVAN L. YASS
COUNTY ADMINISTRATOR

MANDY E. BELYEA
DEPUTY COUNTY ADMINISTRATOR

RESOLUTION APPROVING FISCAL YEAR 2021-2022 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, 2021 and ending June 30, 2022; and

WHEREAS, a public hearing was held on April 1st at 7:00 p.m. to receive comments from the public regarding said annual budget; and

WHEREAS, the School Board budget amount includes \$76,947,472 for the operation of the Public Schools of Shenandoah County of which said amount shall be funded by \$35,014,461 from the County's general revenues 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 Public Schools. In addition to the amount budgeted for operation of the Public Schools, \$2,089,489 is budgeted for School Food Service and \$3,644,286 is included for Special Budgets. No revenue from the County's General Fund is required to help fund the School Food Service or other Special Budgets. The categories listed in this paragraph reflect this Board's expectations, but the appropriations herein for the School Board are uncategorized under Va. Code, § 22.1-94.

WHEREAS, unexpended funds, if any, left in any State or Federal Grant Program at the end of the fiscal year ending June 30, 2021 shall be added to and shall be deemed appropriated *ipso facto* for the same program for the fiscal year ending June 30, 2022, 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 \$80,809,633 be and is hereby adopted pursuant to the allocations by major categories:

General Government Administration	\$3,550,118
Judicial Administration	2,435,288
Public Safety	20,272,531
Public Works	1,458,378
Health and Welfare	3,825,723
Education ¹	35,062,550
Recreation & Cultural	1,355,842
Community Development	1,825,460
Non-Departmental and Transfers	3,077,381
Capital Outlay	1,610,529
Debt Service	6,335,833
TOTAL GENERAL FUND BUDGET	<u>\$80,809,633</u>

BE IT FURTHER RESOLVED that total appropriations of \$134,872,272 be made for the expenditures identified in the Budget, which includes expenditures of \$54,062,639 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 Reflects \$30,373,920 in school operational transfer.

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 2021-2022 Budget and Appropriating Funds for Shenandoah County, Virginia after due publication at a regular meeting duly held and called on April 13, 2021 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	✓			
Brad Pollack		✓		
Josh Stephens	✓			
Dennis Morris	✓			
Tim Taylor	✓			
Steve Baker		✓		

Date: April 13, 2021

ATTEST:



Clerk of the Board



Chairman, Board of Supervisors

County of Shenandoah

BOARD OF SUPERVISORS

DISTRICT 1 – JOSH STEPHENS
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OFFICE OF COUNTY ADMINISTRATION

EVAN L. VASS
COUNTY ADMINISTRATOR

MANDY R. BELYEA
DEPUTY COUNTY ADMINISTRATOR

RESOLUTION ADOPTING AD VALOREM TAXES FOR THE TAX YEAR 2021 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 2021 shall be as follows:

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

Adopted: June 13, 2021


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 the Fiscal Year 2022 Budget and Appropriating Funds for the Stoney Creek Sanitary District, adopted at a regular meeting duly held and called on April 13, 2021, 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	✓			
Brad Pollack	✓			
Josh Stephens	✓			
Dennis Morris	✓			
Tim Taylor	✓			
Steve Baker	✓			

Date: April 13, 2021

ATTEST:



Clerk of the Board



Chairman, Board of Supervisors

County of Shenandoah

BOARD OF SUPERVISORS

*DISTRICT 1 – JOSH STEPHENS
DISTRICT 2 – STEVE BAKER
DISTRICT 3 – BRAD POLLACK
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OFFICE OF COUNTY ADMINISTRATION

*EVAN L. VASS
COUNTY ADMINISTRATOR*

*MANDY R. BELYEA
DEPUTY COUNTY ADMINISTRATOR*

RESOLUTION ADOPTING AD VALOREM TAXES FOR THE TAX YEAR 2021 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 2021 shall be as follows:

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

Adopted: 4.13.2021

SA Baker
Chairman, Board of Supervisors

ATTEST: [Signature]
Clerk of the Board

CERTIFICATE

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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 Ad Valorem Tax Rates for Calendar Year 2021 for the Toms Brook Maurertown Sanitary District, adopted at a regular meeting duly held and called on April 13, 2021, 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	✓			
Brad Pollack	✓			
Josh Stephens	✓			
Dennis Morris	✓			
Tim Taylor	✓			
Steve Baker	✓			

Date: 4.13.2021

ATTEST:



Clerk of the Board



Chairman, Board of Supervisors

County of Shenandoah

BOARD OF SUPERVISORS

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DISTRICT 2 – STEVE BAKER
DISTRICT 3 – BRAD FOLLA
DISTRICT 4 – KARL ROULSTON
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DISTRICT 6 – TIM TAYLOR

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OFFICE OF COUNTY ADMINISTRATION

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MANDY R. BELYEA
DEPUTY COUNTY ADMINISTRATOR

RESOLUTION APPROVING FISCAL YEAR 2022 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, 2021 and ending June 30, 2022, said annual budget to serve for informative and fiscal planning purposes only; and

WHEREAS, a public hearing was held, pursuant to Title 15.2, Chapter 25 of the Code of Virginia, as amended, on April 1, 2021, to take public comments regarding said annual budget.

NOW, THEREFORE, BE IT RESOLVED, that the fiscal year 2022 annual fiscal plan (annual budget) of the Stoney Creek Sanitary District in the amount of \$1,735,000 is hereby adopted and appropriated, subject to such restrictions as the Board may hereinafter enact.

Adopted:

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 the Fiscal Year 2022 Budget and Appropriating Funds for the Stoney Creek Sanitary District, adopted at a regular meeting duly held and called on April 13, 2021, 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	✓			
Brad Pollack	✓			
Josh Stephens	✓			
Dennis Morris	✓			
Tim Taylor	✓			
Steve Baker	✓			

Date: April 13 2021

ATTEST:



Clerk of the Board


Chairman, Board of Supervisors

County of Shenandoah

BOARD OF SUPERVISORS

DISTRICT 1 – JOSH STEPHENS
DISTRICT 2 – STEVE BAKER
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MANDY R. BELYEA
DEPUTY COUNTY ADMINISTRATOR

RESOLUTION APPROVING FISCAL YEAR 2022 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, 2021 and ending June 30, 2022, said annual budget to serve for informative and fiscal planning purposes only; and

WHEREAS, a public hearing was held, pursuant to Title 15.2, Chapter 25 of the Code of Virginia, as amended, on April 1, 2021 to take public comments regarding said annual budget;

NOW, THEREFORE, BE IT RESOLVED, that the fiscal year 2022 annual fiscal plan (annual budget) of the Toms Brook-Maurertown Sanitary District in the amount of \$906,329 is hereby adopted and appropriated, subject to such restrictions as the Board may hereinafter enact.

Adopted: 4 13 2021

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 the Fiscal Year 2022 Budget and Appropriating Funds for the Toms Brook-Maurertown Sanitary District, adopted at a regular meeting duly held and called on April 13, 2021, 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	✓			
Brad Pollack	✓			
Josh Stephens	✓			
Dennis Morris	✓			
Tim Taylor	✓			
Steve Baker	✓			

Date: April 13, 2021

ATTEST:



Clerk of the Board



Chairman, Board of Supervisors

County of Shenandoah

BOARD OF SUPERVISORS

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*MANDY B. BELYEA
DEPUTY COUNTY ADMINISTRATOR*

**RESOLUTION APPROVING
THE FISCAL YEAR 2022 BUDGET
AND APPROPRIATING FUNDS FOR THE
NORTH FORK WASTE WATER TREATMENT PLANT**

WHEREAS, the Board of Supervisors has developed an annual fiscal plan (annual budget), for said North Fork Waste Water Treatment Plant, for the fiscal year beginning July 1, 2021 and ending June 30, 2022, said annual budget to serve for informative and fiscal planning purposes only; and

WHEREAS, a public hearing was held, pursuant to Title 15.2, Chapter 25 of the Code of Virginia, as amended, on April 1, 2021 to take public comments regarding said annual budget;

NOW, THEREFORE, BE IT RESOLVED, that the fiscal year 2022 annual fiscal plan (annual budget) for the North Fork Waste Water Treatment Plant in the amount of \$336,050 is hereby adopted and appropriated, subject to such restrictions as the Board may hereinafter enact.

Adopted: 4/13/2021

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 the Fiscal Year 2022 Budget and Appropriating Funds for the North Fork Waste Water Treatment Plant, adopted at a regular meeting duly held and called on April 13, 2021, for which proper notice was given. A record of the roll-call vote by the Board is as follows:

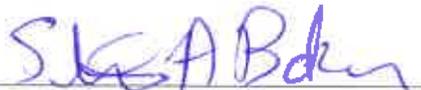
Name	Aye	Nay	Abstain	Absent
Karl Roulston	✓			
Brad Pollack	✓			
Josh Stephens	✓			
Dennis Morris	✓			
Tim Taylor	✓			
Steve Baker	✓			

Date: April 13, 2021

ATTEST:



Clerk of the Board



Chairman, Board of Supervisors

County of Shenandoah

BOARD OF SUPERVISORS

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MANDY R. BELYEA
DEPUTY COUNTY ADMINISTRATOR

RESOLUTION APPROVING FISCAL YEAR 2022 BUDGET AND APPROPRIATING FUNDS FOR THE SHENANDOAH COUNTY LANDFILL FUND

WHEREAS, the Board of Supervisors has developed an annual fiscal plan (annual budget), for said Shenandoah County Landfill Fund, for the fiscal year beginning July 1, 2021 and ending June 30, 2022, said annual budget to serve for informative and fiscal planning purposes only; and

WHEREAS, a public hearing was held, pursuant to Title 15.2, Chapter 25 of the Code of Virginia, as amended, on April 1, 2021 to take public comments regarding said annual budget;

NOW, THEREFORE, BE IT RESOLVED, that the fiscal year 2022 annual fiscal plan (annual budget) for the Shenandoah County Landfill Fund in the amount of \$3,144,676 is hereby adopted and appropriated, subject to such restrictions as the Board may hereinafter enact.

Adopted: 4.13.2021

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 2022 Budget and Appropriating Funds for the Shenandoah County Landfill Fund, adopted at a regular meeting duly held and called on April 13, 2021 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	✓			
Brad Pollack	✓			
Josh Stephens	✓			
Dennis Morris	✓			
Tim Taylor	✓			
Steve Baker	✓			

Date: April 13, 2021

ATTEST:



Clerk of the Board



Chairman, Board of Supervisors

County of Shenandoah

BOARD OF SUPERVISORS

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*MANDY R. BELTEA
DEPUTY COUNTY ADMINISTRATOR*

RESOLUTION APPROVING FISCAL YEAR 2022 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, 2021 and ending June 30, 2022, said annual budget to serve for informative and fiscal planning purposes only; and

WHEREAS, a public hearing was held, pursuant to Title 15.2, Chapter 25 of the Code of Virginia, as amended, on April 1, 2021 to take public comments regarding said annual budget;

NOW, THEREFORE, BE IT RESOLVED, that the fiscal year 2022 annual fiscal plan (annual budget) for the Shenandoah County Parks and Recreation Special Revenue Fund in the amount of \$810,922 is hereby adopted and appropriated, subject to such restrictions as the Board may hereinafter enact.

Adopted:

ATTEST:


Clerk of the Board


Chairman, Board of Supervisors

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 2022 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 13, 2021, 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	✓			
Brad Pollack	✓			
Josh Stephens	✓			
Dennis Morris	✓			
Tim Taylor	✓			
Steve Baker	✓			

Date: April 13, 2021

ATTEST:



Clerk of the Board



Chairman, Board of Supervisors