

Shenandoah County

Fiscal Year 2020-2021

Adopted Budget



Shenandoah County features many cultural topographies adding to its picturesque landscape and beauty throughout the 512 square miles of land. The image depicted on the cover is the Burnshire Dam. Although its size does not compare to America's most impressive dams, it does stand twelve feet tall and its history dates back to 1873 when it was turned into a power producing, hydroelectric dam that lit the streets of Woodstock beginning in 1903. In 1921, it brought electricity to the entire town of Woodstock and continued to do so with the help of a diesel generator. The production boomed during World War II, but was shut down in 1956 when it was bought by Vepco, now known as Dominion Energy. Much of the research about the dam has been misfiled or lost and little other history is known. However, it is known, today, under yet another private ownership, the dam is once again providing power to some citizens in Shenandoah County.

Photo Credit: Jered Hoover, Director Shenandoah County Parks and Recreation

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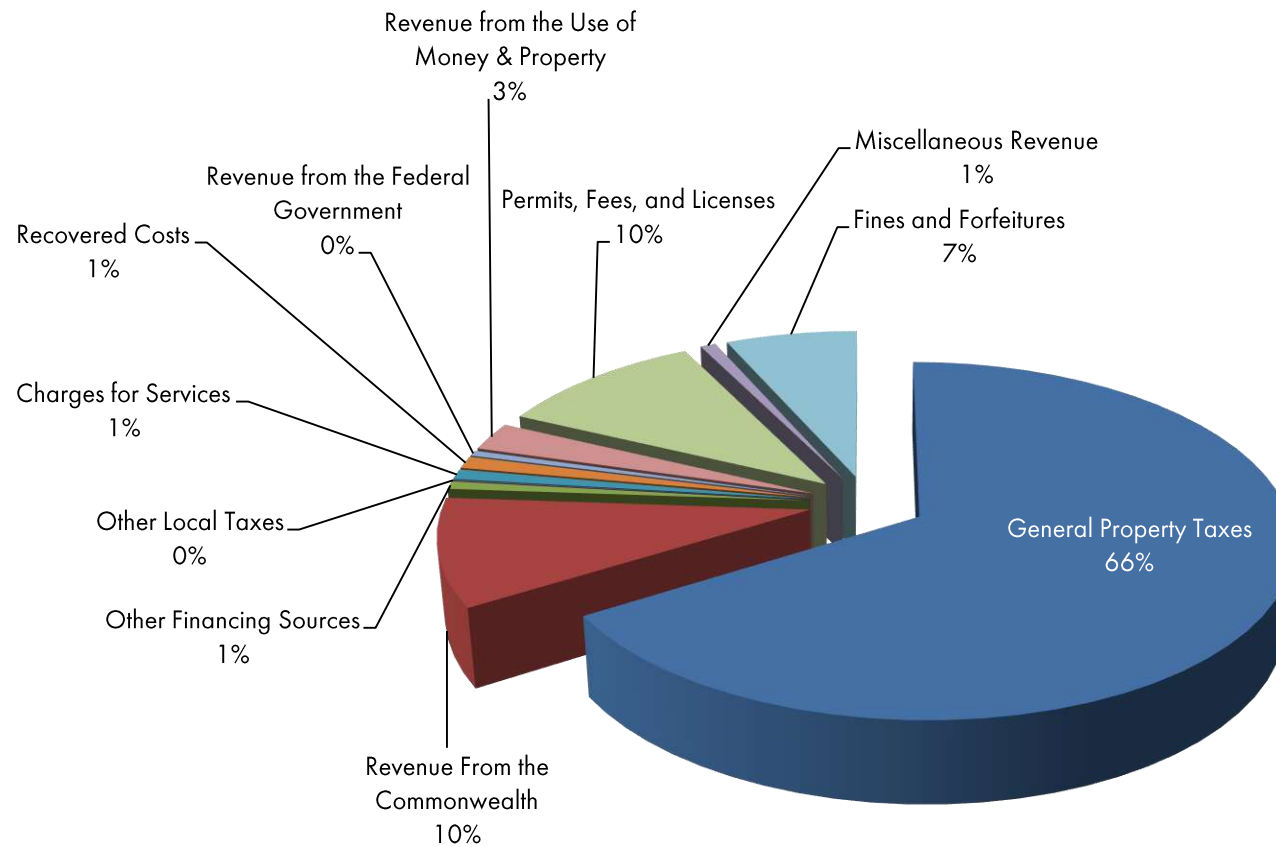
GENERAL FUND SUMMARIES
GENERAL FUND

General Fund Revenues Summary

	FY 2017 Actual Revenues	FY 2018 Actual Revenues	FY 2019 Actual Revenues	FY 2020 Adopted Budget	FY2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
GENERAL FUND REVENUES:							
General Property Taxes	42,563,588	45,169,427	47,508,071	47,983,301	47,601,600	(381,701)	-0.80%
Other Local Taxes	6,924,306	6,989,443	7,067,029	7,344,800	7,120,000	(224,800)	-3.06%
Permits, Fees, and Licenses	372,308	426,374	405,834	490,100	514,100	24,000	4.90%
Fines and Forfeitures	60,697	51,449	41,221	60,500	62,000	1,500	2.48%
Revenue from the Use of Money & Property	526,469	624,643	759,257	671,800	668,000	(3,800)	-0.57%
Charges for Services	1,106,797	1,325,201	1,273,507	1,202,101	799,200	(402,901)	-33.52%
Miscellaneous Revenue	240,402	404,749	388,752	356,500	360,000	3,500	0.98%
Recovered Costs	1,302,289	1,513,131	1,625,436	1,837,388	1,881,410	44,022	2.40%
Revenue From the Commonwealth	7,306,454	7,196,344	7,332,158	7,568,756	7,555,740	(13,016)	-0.17%
Revenue from the Federal Government	3,301,265	500,958	508,607	479,702	563,153	83,451	17.40%
Other Financing Sources	514,301	988,728	616,832	3,463,223	4,780,890	1,317,667	38.05%
TOTAL GENERAL FUND REVENUES:	64,218,877	65,190,448	67,526,703	71,458,171	71,906,093	447,922	0.63%

Chart – General Fund Budgeted Revenues by Category

**FY 2021 General Fund
Budgeted Revenues by Category**



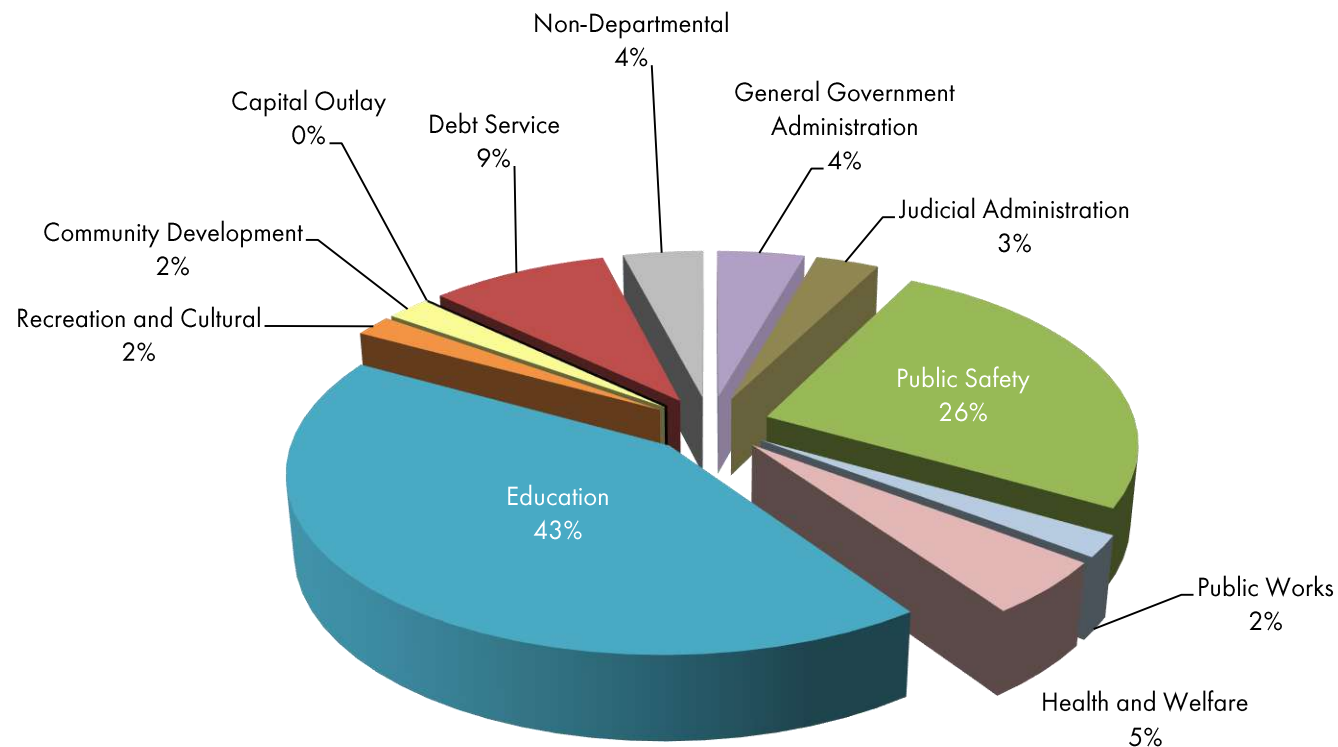
GENERAL FUND SUMMARIES
GENERAL FUND

General Fund Budgeted Expenditures Summary by Function

	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
GENERAL FUND EXPENDITURES:							
General Government Administration	2,488,722	2,618,367	2,661,472	2,716,053	3,149,258	433,205	15.95%
Judicial Administration	1,971,211	2,132,675	2,297,440	2,196,629	2,282,942	86,313	3.93%
Public Safety	15,177,318	15,953,756	17,174,845	17,874,837	18,502,118	627,281	3.51%
Public Works	1,140,004	1,157,835	1,627,059	1,315,065	1,429,980	114,915	8.74%
Health and Welfare	3,147,640	3,414,538	3,588,759	3,471,067	3,579,067	108,000	3.11%
Education	25,791,396	26,630,150	30,412,369	31,293,815	30,731,507	(562,308)	-1.80%
Recreation and Cultural	1,949,599	2,194,715	2,198,530	2,250,989	1,370,794	(880,195)	-39.10%
Community Development	1,375,990	1,461,028	1,480,775	1,500,726	1,559,764	59,038	3.93%
Capital Outlay	255,450	5,566	0	805,000	0	(805,000)	-100.00%
Debt Service	5,927,577	6,145,300	6,531,667	6,533,705	6,410,701	(123,004)	-1.88%
Non-Departmental	1,720,031	1,473,184	1,574,160	1,500,285	2,889,962	1,389,677	92.63%
TOTAL GENERAL FUND EXPENDITURES:	60,944,939	63,187,113	69,547,076	71,458,171	71,906,093	447,922	0.63%

Chart – General Fund Budgeted Expenditures by Function

**FY 2021 General Fund
Budgeted Expenditures by Function**



GENERAL FUND SUMMARIES
GENERAL FUND

General Fund Budgeted Expenditures Summary By Department

	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
GENERAL FUND EXPENDITURES:							
<i>General Government Administration:</i>							
Board of Supervisors	217,124	226,087	228,987	229,430	227,219	(2,211)	-0.96%
County Administration	412,981	415,794	423,561	461,609	474,560	12,951	2.81%
County Attorney	147,286	196,970	176,768	150,000	150,000	0	0.00%
Auditor	62,857	83,431	85,133	76,000	90,000	14,000	18.42%
Commissioner of Revenue	452,998	452,240	458,874	483,936	505,610	21,674	4.48%
Reassessment	0	0	0	0	340,000	340,000	0.00%
Board of Equalization	777	275	249	0	0	0	0.00%
Treasurer	553,322	564,782	578,961	595,518	611,868	16,350	2.75%
Finance	213,106	224,796	233,443	344,896	355,857	10,961	3.18%
Information Technology	122,675	143,594	180,870	0	0	0	0.00%
Geographic Information Systems	102,616	111,351	103,606	110,902	111,721	819	0.74%
Board of Elections	79,957	77,281	66,097	124,555	134,775	10,220	8.21%

GENERAL FUND SUMMARIES
GENERAL FUND

	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
General Registrar	123,023	121,767	124,926	139,207	147,648	8,441	6.06%
Total General Government Administration	2,488,722	2,618,367	2,661,473	2,716,053	3,149,258	433,205	15.95%
<i>Judicial Administration:</i>							
Circuit Court	64,417	65,373	66,909	70,487	72,378	1,891	2.68%
General District Court	6,612	7,384	7,892	11,025	11,225	200	1.81%
Magistrates' Office	1,763	2,001	2,052	3,425	3,511	86	2.51%
Juvenile and Domestic Relations Court	8,659	10,274	10,419	14,450	15,350	900	6.23%
Clerk of the Circuit Court (County Clerk)	548,973	584,945	593,180	608,511	673,314	64,803	10.65%
Sheriff (Courts)	655,236	784,793	909,423	776,725	782,365	5,640	0.73%
Law Library	19,193	25,832	23,334	25,700	24,700	(1,000)	-3.89%
Records Restoration	29,581	2,940	24,458	0	0	0	0.00%
Commonwealth's Attorney	541,075	547,915	559,685	580,608	594,401	13,793	2.38%
Victim Witness Coordinator	95,703	101,218	100,089	105,698	105,698	0	0.00%
Total Judicial Administration	1,971,211	2,132,675	2,297,440	2,196,629	2,282,942	86,313	3.93%

GENERAL FUND SUMMARIES
GENERAL FUND

	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Public Safety:</i>							
Sheriff (Law Enforcement)	5,067,918	5,522,855	5,472,645	5,503,894	6,010,551	506,657	9.21%
Volunteer Fire and Rescue	1,178,829	855,103	1,042,054	1,041,593	1,097,355	55,762	5.35%
Forest Fire Protection	9,495	9,495	11,095	11,095	11,096	1	0.01%
Fire and Rescue	3,946,432	4,403,940	4,800,518	4,857,174	5,051,488	194,315	4.00%
Corrections and Detention	2,354,701	2,306,301	2,967,579	3,233,428	2,873,025	(360,403)	-11.15%
Processing Center	7,172	5,451	5,694	6,378	6,250	(128)	-2.01%
Juvenile Probation	484,273	516,378	560,935	554,201	690,489	136,288	24.59%
Building Inspections	371,262	411,068	456,009	464,487	503,709	39,222	8.44%
Animal Control	131,053	153,913	213,410	190,767	214,708	23,941	12.55%
Animal Shelter	233,246	250,657	247,128	266,060	283,033	16,973	6.38%
Medical Examiner	520	1,078	1,485	2,500	2,500	0	0.00%
Emergency Communications Center	1,392,416	1,517,517	1,396,294	1,743,261	1,757,914	14,653	0.84%
Total Public Safety	15,177,318	15,953,756	17,174,845	17,874,837	18,502,118	627,281	3.51%

GENERAL FUND SUMMARIES
GENERAL FUND

	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Public Works:</i>							
General Properties	1,140,004	1,157,835	1,627,059	1,315,065	1,429,980	114,915	8.74%
Total Public Works	1,140,004	1,157,835	1,627,059	1,315,065	1,429,980	114,915	8.74%
<i>Health and Welfare:</i>							
Department of Social Services	896,721	994,889	1,091,508	1,344,306	1,344,306	0	0.00%
Comprehensive Services Act	1,325,564	1,480,874	1,371,889	1,116,000	1,196,000	80,000	7.17%
Local Health Department	320,932	322,998	325,047	352,599	352,599	0	0.00%
Total Health and Welfare	3,147,640	3,414,538	3,588,759	3,471,067	3,579,067	108,000	3.11%
<i>Education:</i>							
Shenandoah County Public Schools	25,746,050	26,585,193	30,362,433	31,242,346	30,680,958	(561,388)	-1.80%
Lord Fairfax Community College	45,346	44,957	49,936	51,469	50,549	(920)	-1.79%
Total Education	25,791,396	26,630,150	30,412,369	31,293,815	30,731,507	(562,308)	-1.80%

GENERAL FUND SUMMARIES
GENERAL FUND

	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Recreation and Cultural:</i>							
Parks and Recreation	839,681	976,349	905,513	946,473	0	(946,473)	-100.00%
KidzRec	383,473	484,512	508,722	454,126	471,639	17,513	3.86%
Cultural Services	6,500	9,000	14,850	16,000	59,000	43,000	268.75%
Library Administration	719,945	724,854	769,445	834,390	840,154	5,764	0.69%
Total Recreation and Cultural	1,949,599	2,194,715	2,198,530	2,250,989	1,370,794	(880,195)	-39.10%
<i>Community Development:</i>							
Planning and Zoning	371,499	347,588	281,890	295,426	297,559	2,133	0.72%
Economic Development	274,890	277,372	694,514	663,959	674,596	10,637	1.60%
Tourism	262,213	355,410	0	0	0	0	0.00%
Litter Control	20,146	18,000	18,704	18,000	18,000	0	0.00%
Soil and Water Conservation District	323,169	337,194	359,416	374,477	404,461	29,984	8.01%
Virginia Cooperative Extension Service	124,072	125,464	126,251	148,864	165,148	16,284	10.94%
Total Community Development	1,375,990	1,461,028	1,480,775	1,500,726	1,559,764	59,038	3.93%

GENERAL FUND SUMMARIES
GENERAL FUND

	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Capital Outlay:</i>							
Capital Outlay - County General Fund	255,450	5,566	0	805,000	0	(805,000)	-100.00%
Total Capital Outlay	255,450	5,566	0	805,000	0	(805,000)	-100.00%
<i>Debt Service:</i>							
Debt Service - County	2,364,899	2,361,896	2,668,371	3,023,631	3,015,265	(8,366)	-0.28%
Debt Service - Schools	3,562,678	3,783,404	3,863,296	3,510,074	3,395,436	(114,638)	-3.27%
Total Debt Service	5,927,577	6,145,300	6,531,667	6,533,705	6,410,701	(123,004)	-1.88%
<i>Non-Departmental:</i>							
Judgments and Settlements	1,320	405	720	650	650	0	0.00%
Revenue Refunds	11,292	9,031	5,742	8,500	8,000	(500)	-5.88%
Transfers, Reserves, and Other	1,707,419	1,463,748	1,567,698	1,491,135	2,881,312	1,390,177	93.23%
Total Non-Departmental	1,720,031	1,473,184	1,574,160	1,500,285	2,889,962	1,389,677	92.63%
TOTAL GENERAL FUND EXPENDITURES:	60,944,939	63,187,113	69,547,077	71,458,171	71,906,093	447,923	0.63%

GENERAL FUND REVENUES

	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
GENERAL FUND REVENUES:							
<i>Local Revenues:</i>							
<i>General Property Taxes</i>							
Real Property Taxes	26,395,281	27,305,460	28,463,066	29,050,000	28,650,000	(400,000)	-1.38%
Public Service Corporation Taxes	1,562,750	1,691,827	1,922,007	1,700,000	1,900,000	200,000	11.76%
Personal Property Taxes	10,878,083	12,032,679	13,157,816	12,900,000	12,900,000	0	0.00%
Mobile Home Taxes	29,609	26,118	33,512	31,250	31,600	350	1.12%
Machinery & Tools Taxes	2,674,821	3,055,357	2,851,756	3,252,051	3,050,000	(202,051)	-6.21%
Merchants Capital	313,730	330,888	320,828	335,000	335,000	0	0.00%
Penalties	359,394	378,046	415,896	365,000	385,000	20,000	5.48%
Interest	349,920	349,053	343,190	350,000	350,000	0	0.00%
Total General Property Taxes	42,563,588	45,169,427	47,508,071	47,983,301	47,601,600	(381,701)	-0.80%
<i>Other Local Taxes</i>							
Local Sales and Use Taxes	3,536,415	3,651,977	3,756,891	3,930,000	3,400,000	(530,000)	-13.49%
Tax on Cigarettes	0	0	0	0	250,000	250,000	0.00%
Consumers' Utility Taxes	1,937,678	1,867,094	1,797,031	1,950,000	1,900,000	(50,000)	-2.56%
Utility License Taxes	7,931	51,546	26,439	29,800	35,000	5,200	17.45%
Motor Vehicle Licenses	871,435	891,545	916,167	880,000	920,000	40,000	4.55%
Taxes on Recordation and Wills	410,384	366,337	404,259	390,000	405,000	15,000	3.85%

GENERAL GOVERNMENT ADMINISTRATION

GENERAL FUND

	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Transient Occupancy Tax	160,463	160,944	166,242	165,000	210,000	45,000	27.27%
Total Other Local Taxes	6,924,306	6,989,443	7,067,029	7,344,800	7,120,000	(224,800)	-3.06%
Permits, Fees, and Licenses:							
Animal Licenses	20,904	22,877	20,763	21,000	22,000	1,000	4.76%
ABC License Fees	4,085	4,280	2,403	4,200	5,000	800	19.05%
Building Permits and Fees	316,875	356,343	340,238	419,400	425,000	5,600	1.34%
Planning and Zoning Permits and Fees	29,436	36,859	19,830	39,000	37,000	(2,000)	-5.13%
Erosion & Sedimentation Permits and Fees	2,460	3,540	22,600	4,000	22,600	18,600	465.00%
Other Permits and Fees	(1,452)	2,475	0	2,500	2,500	0	0.00%
Total Permits, Fees, and Licenses	372,308	426,374	405,834	490,100	514,100	24,000	4.90%
Fines and Forfeitures:							
Court Fines and Forfeitures	46,845	35,788	23,358	44,000	44,000	0	0.00%
Animal Control LOC2	0	4	250	0	0	0	0.00%
Court Wills and Administration	13,852	15,657	17,613	16,500	18,000	1,500	9.09%
Total Fines and Forfeitures	60,697	51,449	41,221	60,500	62,000	1,500	2.48%
Revenue from the Use of Money & Property:							
Interest on Bank Deposits	68,358	154,332	322,878	250,000	250,000	0	0.00%
Convenience Fees on Credit Cards	55,376	64,057	59,226	40,000	40,000	0	0.00%

GENERAL GOVERNMENT ADMINISTRATION

GENERAL FUND

	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Rental of Properties	402,736	406,253	377,153	381,800	378,000	(3,800)	-1.00%
Total Revenue from the Use of Money & Property	526,469	624,643	759,257	671,800	668,000	(3,800)	-0.57%
Charges for Services:							
Excess Fees of Clerk	2,111	671	0	0	0	0	0.00%
Charges for Courthouse Security	103,677	91,554	76,116	96,200	85,000	(11,200)	-11.64%
Law Library Fees	10,952	8,117	9,126	25,700	24,700	(1,000)	-3.89%
Jail Admission Fees	4,383	4,760	5,424	4,750	5,000	250	5.26%
Charges for Courthouse Construction	34,562	32,106	28,327	35,000	30,000	(5,000)	-14.29%
Charges for Commonwealth's Attorney	5,223	4,725	4,877	4,700	5,000	300	6.38%
Charges for Animal Protection	9,387	9,370	9,425	9,400	9,500	100	1.06%
Charges for Parks and Recreation	383,223	562,856	474,965	460,000	0	(460,000)	-100.00%
Charges for KidzRec	461,348	497,665	555,228	458,351	525,000	66,649	14.54%
Charges for Spay and Neuter	3,970	3,640	3,910	5,000	5,000	0	0.00%
Charges for Courthouse Maintenance	22,622	20,326	18,293	23,000	20,000	(3,000)	-13.04%
Charges for Services - Other	65,338	89,411	87,817	80,000	90,000	10,000	12.50%
Total Charges for Services	1,106,797	1,325,201	1,273,507	1,202,101	799,200	(402,901)	-33.52%
Miscellaneous Revenue:							
Miscellaneous Receipts	240,402	404,749	388,752	356,500	360,000	3,500	0.98%
Total Miscellaneous Revenue	240,402	404,749	388,752	356,500	360,000	3,500	0.98%

GENERAL GOVERNMENT ADMINISTRATION

GENERAL FUND

	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Recovered Costs:							
Lord Fairfax Soil and Water Conservation District	307,171	321,194	342,361	365,587	387,461	21,874	5.98%
Dept. of Social Services - Depreciation and Interest	96,935	94,326	104,208	102,000	95,000	(7,000)	-6.86%
Tracey Webb Grant	0	0	0	19,818	44,879	25,061	126.46%
Town of Edinburg Law Enforcement	68,549	77,341	100,959	103,483	106,070	2,587	2.50%
Town of Toms Brook Law Enforcement	0	0	22,372	0	27,000	27,000	0.00%
Registrar-Election Costs to Towns	0	0	0	14,500	0	(14,500)	-100.00%
Economic Development Recoveries	0	0	0	32,000	21,000	(11,000)	-34.38%
Charges for Ambulance Recoveries	706,975	937,308	745,755	1,000,000	1,000,000	0	0.00%
Other Recovered Costs	122,660	82,962	309,779	200,000	200,000	0	0.00%
Total Recovered Costs	1,302,289	1,513,131	1,625,434	1,837,388	1,881,410	44,022	2.40%
Total Revenue From Local Sources	53,096,856	56,504,418	59,069,105	59,946,490	59,006,310	(940,180)	-2%

Intergovernmental Revenues:*Revenue from the Commonwealth:**Non-Categorical Aid:*

Rolling Stock	36,298	11,692	33,134	37,000	40,000	3,000	8.11%
Motor Vehicle Carriers' Tax	0	0	1,866	0	0	0	0.00%
Mobile Home Titling Tax	10,432	10,509	15,244	10,500	16,000	5,500	52.38%
Motor Vehicle Rental Tax	4,347	4,763	5,393	5,000	5,500	500	10.00%

GENERAL GOVERNMENT ADMINISTRATION

GENERAL FUND

	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
State Recordation Tax	251,121	227,087	253,385	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	0	12,112	0	12,000	12,000	0.00%
Total Commonwealth - Non-Categorical Aid	3,950,028	3,901,880	3,968,964	3,950,329	3,971,329	21,000	0.53%
Categorical Aid - Shared Expenses:							
Commonwealth's Attorney	367,405	375,892	375,749	387,664	423,945	36,281	9.36%
Sheriff	1,725,225	1,794,237	1,811,239	1,888,715	1,907,068	18,353	0.97%
Commissioner of Revenue	124,634	128,995	129,355	136,659	163,810	27,151	19.87%
Treasurer	125,531	127,901	128,061	134,237	169,096	34,859	25.97%
Registrar/Electoral Board	41,896	42,321	42,436	45,325	47,850	2,525	5.57%
Clerk of the Circuit Court	310,038	314,835	313,469	307,916	363,564	55,648	18.07%
Total Commonwealth - Categorical Aid	2,694,730	2,784,181	2,800,310	2,900,516	3,075,333	174,817	6.03%
Other Categorical Aid:							
Litter Control Grant	18,221	17,800	19,615	18,000	18,000	0	0.00%
VJCCCA Grant	31,204	26,824	31,204	30,904	31,204	300	0.97%
Victim-Witness Grant	32,719	11,088	26,425	26,425	26,425	0	0.00%
Wireless E-911 Grant	106,660	111,441	140,911	133,040	109,000	(24,040)	-18.07%
Four for Life Grant	43,266	0	96,436	47,449	47,449	0	0.00%
Fire Programs Fund	81,320	83,776	86,737	84,000	93,000	9,000	10.71%

GENERAL GOVERNMENT ADMINISTRATION

GENERAL FUND

	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Commission for the Arts	4,250	4,500	4,500	4,500	4,500	0	0.00%
Extradition of Prisoners	4,829	5,576	4,482	4,500	4,500	0	0.00%
Other Categorical Aid	339,228	249,279	152,574	252,200	175,000	(77,200)	-30.61%
Total Commonwealth - Other Categorical Aid	661,697	510,284	562,883	717,911	509,078	(208,833)	-29.09%
Total Revenue From the Commonwealth	7,306,454	7,196,344	7,332,158	7,568,756	7,555,740	(13,016)	-0.17%
Federal Revenues:							
Non-Categorical Aid:							
Payments in Lieu of Taxes	196,491	202,133	206,614	192,500	210,000	17,500	9.09%
Total Federal - Non-Categorical Aid	196,491	202,133	206,614	192,500	210,000	17,500	9.09%
Categorical Aid:							
DMV Ground Transportation Safety Grant	25,597	19,985	20,863	24,903	26,787	1,884	7.57%
U.S. Forest Service Patrol	5,269	5,189	6,822	5,684	5,684	0	0.00%
Bullet Proof Vest Grant	2,490	3,735	8,402	17,738	17,738	0	0.00%
Emergency Management Performance Grants	97,018	25,000	31,107	23,509	23,509	0	0.00%
Project Lifesaver	710	1,490	670	3,500	3,500	0	0.00%
Triad Grant	3,575	2,520	2,875	3,000	3,000	0	0.00%

GENERAL GOVERNMENT ADMINISTRATION

GENERAL FUND

	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Federal Asset Sharing Program	2,896,768	157,749	154,580	129,595	193,662	64,067	49.44%
Other Categorical Aid	73,347	83,157	76,674	79,273	79,273	0	0.00%
Total Federal - Categorical Aid	3,104,774	298,825	301,993	287,202	353,153	65,951	22.96%
Total Revenue from the Federal Government	3,301,265	500,958	508,607	479,702	563,153	83,451	17%
Total Intergovernmental Revenue	10,607,719	7,697,302	7,840,764	8,048,458	8,118,893	70,435	1%
Other Financing Sources:							
<i>Non-Revenue Receipts:</i>							
Debt Service Interest Subsidy	514,301	259,005	518,010	259,000	521,782	262,782	101.46%
Bond Proceeds	0	729,723	0	0	1,000,000	1,000,000	0.00%
Capital Lease Financing Proceeds	0	0	98,823	0	0	0	0.00%
Proceeds from Indebtedness	0	0	0	0	0	0	100.00%
Unassigned Fund Balance	0	0	0	3,204,223	3,259,108	54,885	1.71%
Total Non-Revenue Receipts	514,301	988,728	616,832	3,463,223	4,780,890	1,317,667	38.05%
Total Other Financing Sources	514,301	988,728	616,832	3,463,223	4,780,890	1,317,667	38%
TOTAL GENERAL FUND REVENUES:	64,218,877	65,190,448	67,526,703	71,458,171	71,906,093	447,922	0.63%

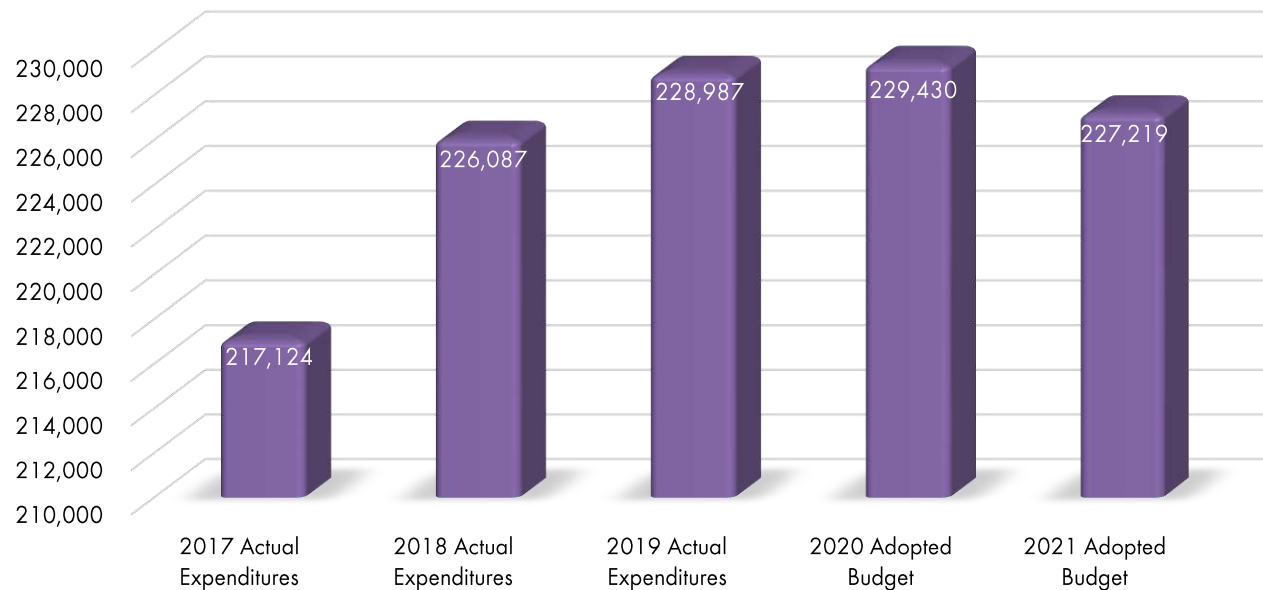
BOARD OF SUPERVISORS

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

Mr. Dick Neese, Chairman, *District 1*
 Mr. Brad Pollack, *District 3*
 Mr. Dennis Morris, *District 5*

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

Board Of Supervisors



Board of Supervisors Expenditures

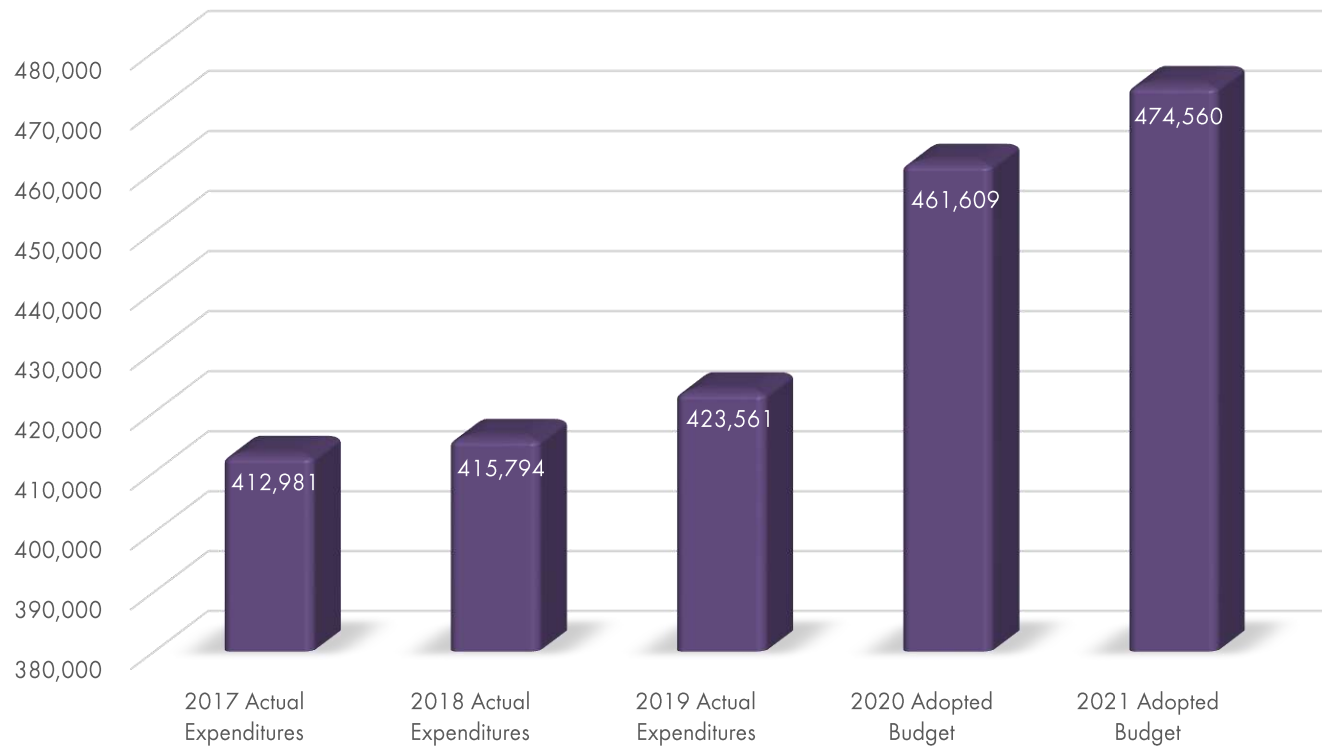
Account Number	Account Name	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
BOARD OF SUPERVISORS (11010):								
Salaries & Wages:								
4-100-11010-1100	Salaries & Wages – Regular	63,930	63,900	63,900	63,900	63,900	0	0%
Employee Benefits:								
4-100-11010-2100	FICA/Medicare - Employer	4,560	4,513	4,532	4,890	4,888	-2	0%
4-100-11010-2210	Virginia Retirement System	0	0	0	0	0	0	0%
4-100-11010-2310	Hospitalization Insurance	31,984	32,595	30,444	31,440	30,531	-909	-3%
4-100-11010-2320	Patient-Centered Outcome Research	1,395	0	1,561	1,300	1,000	-300	-23%
4-100-11010-2710	Line of Duty Act	50,370	58,092	58,470	60,000	60,000	0	0%
Contractual Services:								
4-100-11010-3110	Professional Services-New Hire Screenings	6,551	2,840	0	3,000	2,500	-500	-17%
4-100-11010-3150	Professional Services	3,476	115	2,000	3,500	2,000	-1500	-43%
4-100-11010-3180	Contractual Services	0	0	0	0	1,000	1000	0%
4-100-11010-3190	Codifying Ordinances	1,800	5,110	1,951	3,000	3,000	0	0%
4-100-11010-3310	Repairs and Maintenance	0	938	0	0	0	0	0%
4-100-11010-3600	Advertising	9,180	11,417	10,894	10,000	10,000	0	0%
Other Charges:								
4-100-11010-5230	Telecommunications	379	402	446	600	600	0	0%
4-100-11010-5307	Public Officials Liability Insurance	10,282	10,367	10,433	11,000	11,000	0	0%

BOARD OF SUPERVISORS, CONTINUED

Account Number	Account Name	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-11010-5308	General Liability Insurance	17,521	17,758	17,924	18,000	19,000	1000	6%
4-100-11010-5510	Mileage	2,148	3,361	2,148	3,000	3,000	0	0%
4-100-11010-5530	Food & Lodging	939	242	1,998	2,000	2,000	0	0%
4-100-11010-5540	Convention, Training, & Education	1,538	445	1,817	1,500	1,500	0	0%
4-100-11010-5810	Dues & Association Membership	9,914	9,854	10,259	10,500	10,500	0	0%
4-100-11010-5850	Miscellaneous Expenses	211	0	0	0	0	0	0%
Materials and Supplies:								
4-100-11010-6001	Office Supplies	77	208	10	300	300	0	0%
4-100-11010-6002	Food Supplies	0	0	0	0	500	500	0%
4-100-11010-6004	New Hire Screenings	0	0	4,550	0	0	0	0%
4-100-11010-6013	Operating Supplies	102	609	75	0	0	0	0%
4-100-11010-6014	Operating Supplies	766	1,285	5,573	1,500	0	-1500	0%
Capital Outlay:								
4-100-11010-8207	EDP Equipment	0	2,035	0	0	0	0	0%
TOTAL BOARD OF SUPERVISORS:		217,124	226,087	228,987	229,430	227,219	(2,211)	-1%

COUNTY ADMINISTRATION

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

County Administration

County Administration Expenditures

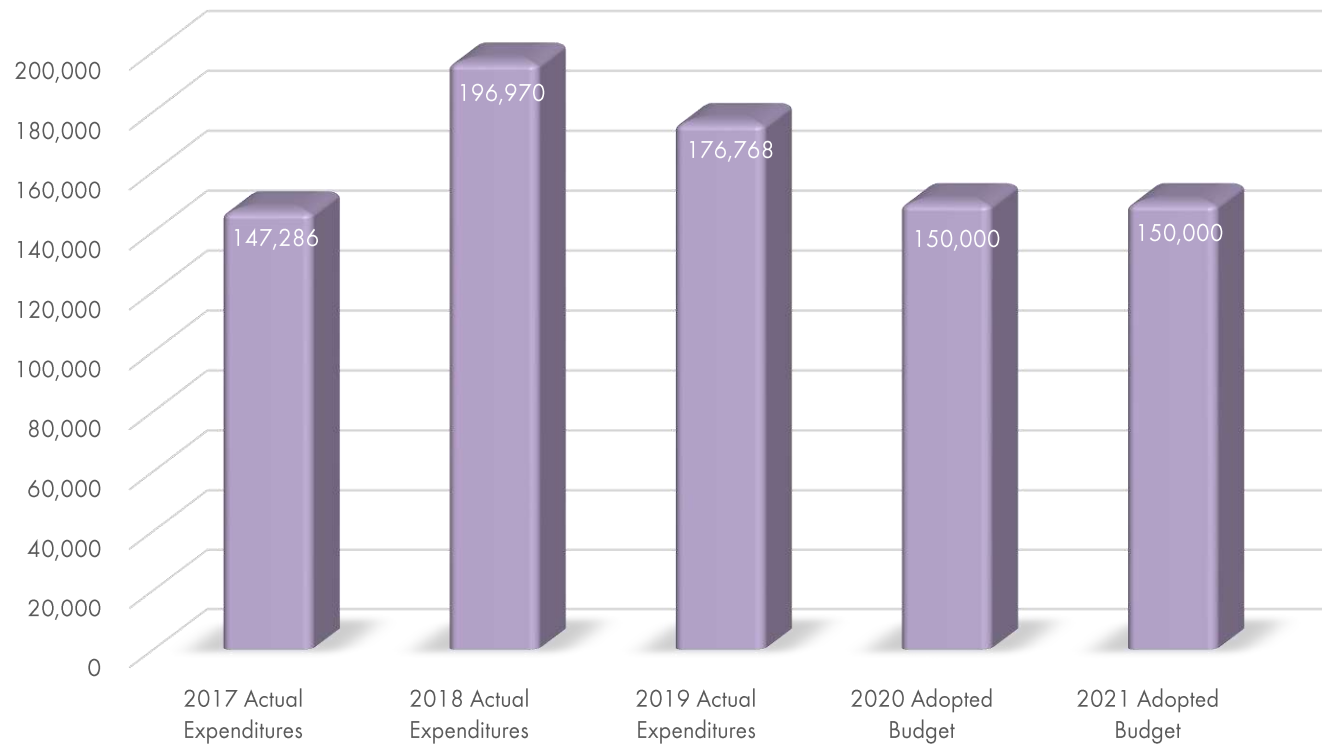
Account Number	Account Name	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
COUNTY ADMINISTRATION (12100):								
<i>Salaries & Wages:</i>								
4-100-12100-1100	Salaries & Wages – Regular	304,022	301,196	294,700	330,592	323,789	(6,803)	-2.06%
4-100-12100-1300	Salaries & Wages-Part-Time	0	0	489	0	0	0	0.00%
<i>Employee Benefits:</i>								
4-100-12100-2100	FICA/Medicare - Employer	22,701	23,020	24,062	25,290	24,770	(520)	-2.06%
4-100-12100-2210	Virginia Retirement System	29,401	29,463	24,527	30,976	33,674	2,698	8.71%
4-100-12100-2215	Hybrid STD/LTD Premium	0	149	184	150	200	50	33.33%
4-100-12100-2225	Deferred Compensation	3,780	3,780	2,911	4,000	4,000	0	0.00%
4-100-12100-2310	Hospitalization Insurance	29,744	30,708	31,344	35,300	43,662	8,362	23.69%
4-100-12100-2400	Group Life Insurance	1,574	1,578	1,513	1,725	1,748	23	1.33%
4-100-12100-2500	VRS Health Insurance Credit	394	394	235	400	291	(109)	-27.25%
4-100-12100-2600	Unemployment Insurance	96	107	102	100	100	0	0.00%
4-100-12100-2700	Workers' Compensation Insurance	216	215	183	300	300	0	0.00%
4-100-12100-2900	Accrued Annual & Sick Leave Payout	0	447	20,317	0	0	0	0.00%
<i>Contractual Services:</i>								
4-100-12100-3130	Professional Services- Locality Sponsored Training	0	0	0	0	5,000	5,000	0.00%
4-100-12100-3310	Repairs & Maintenance	455	1,901	471	250	250	0	0.00%
4-100-12100-3320	Maintenance & Service Contract	5,491	5,537	5,300	11,400	11,400	0	0.00%
4-100-12100-3500	Printing	616	274	190	500	500	0	0.00%

COUNTY ADMINISTRATION, CONTINUED

Account Number	Account Name	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-12100-3600	Advertising	0	0	170	0	0	0	0.00%
4-100-12100-5210	Postal Service	596	362	512	400	400	0	0.00%
4-100-12100-5230	Telecommunications	3,028	3,408	3,612	5,000	5,000	0	0.00%
4-100-12100-5305	Auto Insurance	1,927	2,408	1,478	1,926	1,926	0	0.00%
4-100-12100-5309	Equipment Insurance	0	0	0	2,200	2,200	0	0.00%
4-100-12100-5510	Mileage	942	799	672	500	750	250	50.00%
4-100-12100-5530	Food & Lodging	764	1,508	632	1,000	2,000	1,000	100.00%
4-100-12100-5540	Convention, Training, & Education	1,320	2,861	1,462	3,000	4,000	1,000	33.33%
4-100-12100-5810	Dues & Association Membership	2,088	3,335	2,930	3,000	4,500	1,500	50.00%
4-100-12100-6001	Office Supplies	3,133	2,018	4,748	3,000	3,500	500	16.67%
4-100-12100-6008	Vehicle Supplies (Gas)	307	81	68	300	300	0	0.00%
4-100-12100-6009	Auto Repairs & Maintenance	11	5	5	200	200	0	0.00%
4-100-12100-6012	Books and Subscriptions	30	49	194	100	100	0	0.00%
4-100-12100-6014	Operating Supplies	341	190	553	0	0	0	0.00%
TOTAL COUNTY ADMINISTRATION:		412,981	415,794	423,561	461,609	474,560	12,951	2.81%

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 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
COUNTY ATTORNEY (12200):								
<i>Professional Services:</i>								
4-100-12200-3150	Professional Services	147,286	196,970	176,768	150,000	150,000	0	0.00%
TOTAL COUNTY ATTORNEY:		147,286	196,970	176,768	150,000	150,000	0	0%

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.

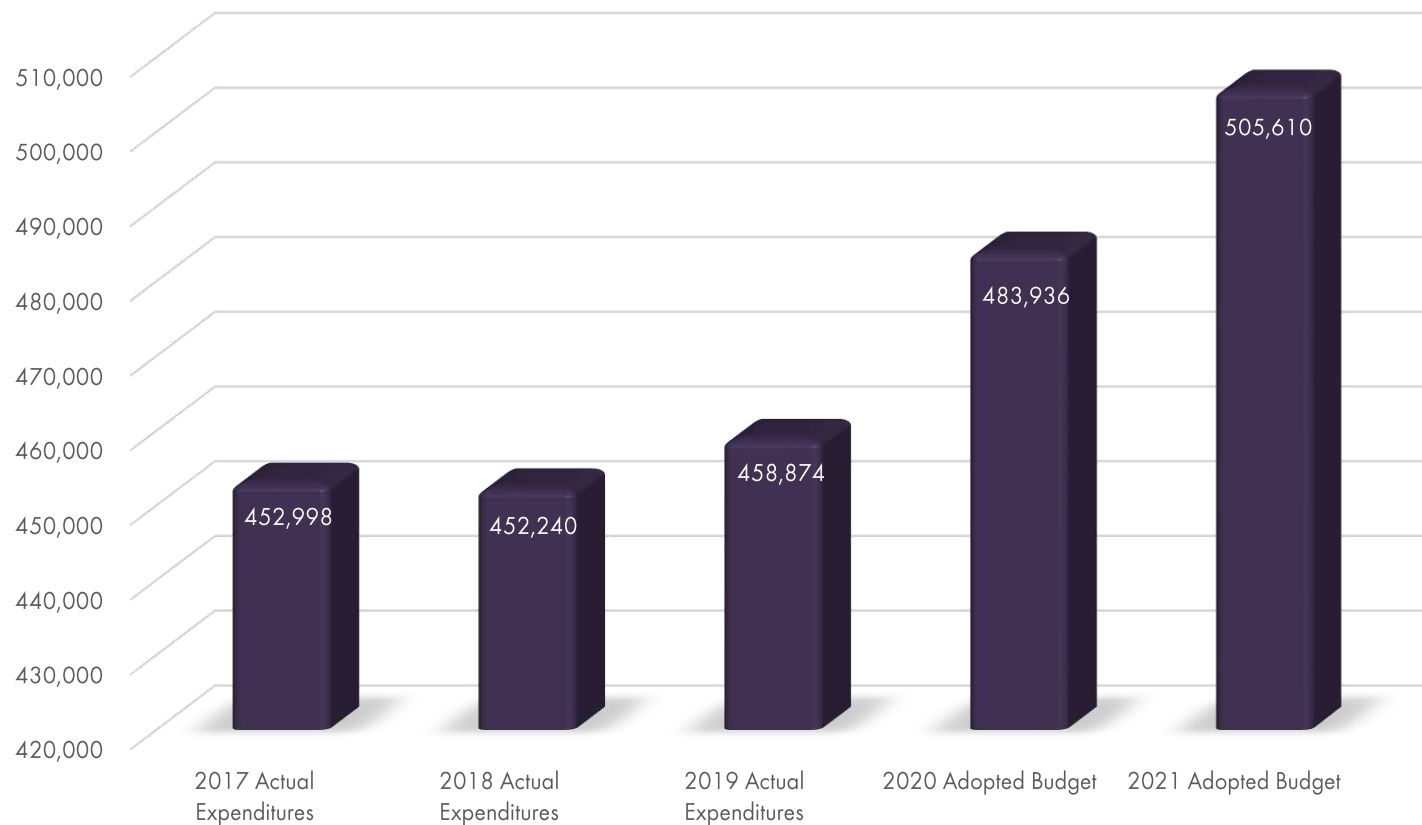
Auditor

Auditor Expenditures

Account Number	Account Name	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
AUDITOR (12240):								
<i>Professional Services:</i>								
4-100-12240-3120	Professional Services (Audit)	62,059	78,151	79,125	65,000	75,000	10,000	15.38%
4-100-12240-3121	Professional Services (Accounting)	0	580	608	0	5,000	5,000	0.00%
4-100-12240-3160	Professional Services (Actuarial)	798	4,700	5,400	11,000	10,000	-1,000	-9.09%
TOTAL AUDITOR:		62,857	83,431	85,133	76,000	90,000	14,000	18.42%

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 the Revenue

Commissioner of Revenue Expenditures

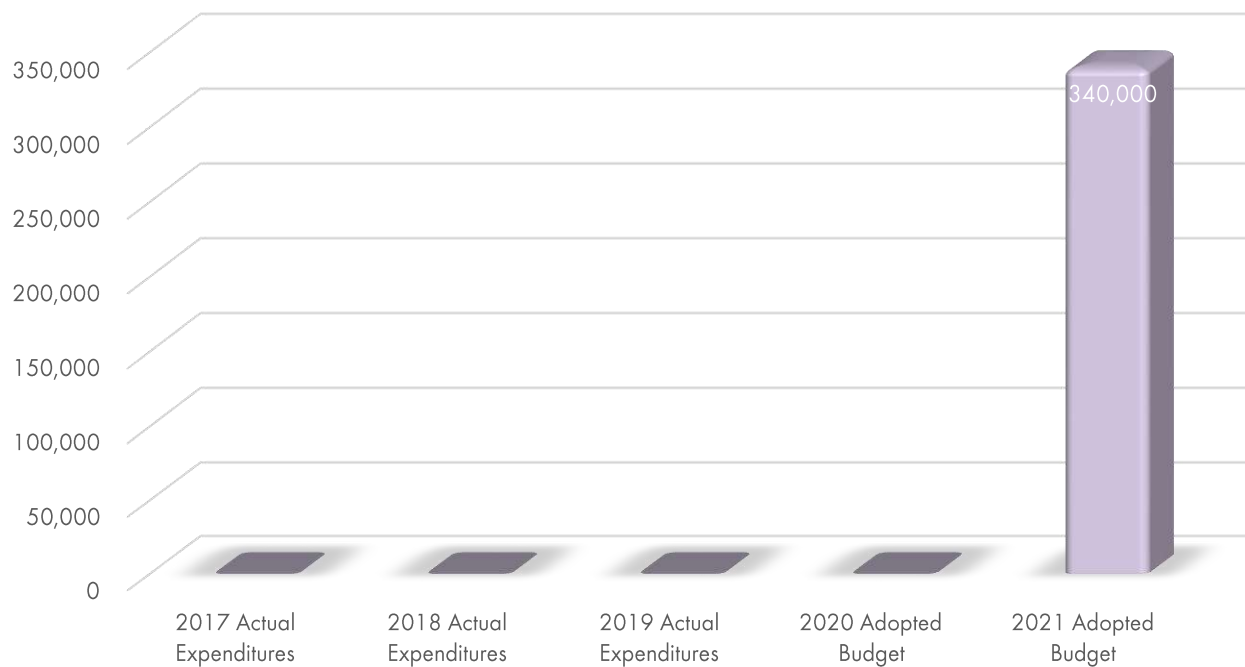
Account Number	Account Name	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
COMMISSIONER OF THE REVENUE (12310):								
<i>Salaries & Wages:</i>								
4-100-12310-1100	Salaries & Wages – Regular	320,280	320,618	328,946	338,815	344,083	5,268	1.55%
<i>Employee Benefits:</i>								
4-100-12310-2100	FICA/Medicare - Employer	23,467	23,409	23,961	25,920	26,322	402	1.55%
4-100-12310-2210	Virginia Retirement System (VRS)	31,377	31,267	30,915	31,747	35,785	4,038	12.72%
4-100-12310-2215	VRS Hybrid Premium	145	203	180	200	300	100	50.00%
4-100-12310-2310	Hospitalization Insurance	40,960	43,458	47,088	47,100	61,062	13,962	29.64%
4-100-12310-2400	Group Life Insurance	1,665	1,675	1,710	1,805	1,858	53	2.94%
4-100-12310-2600	Unemployment Insurance	140	129	120	100	150	50	50.00%
4-100-12310-2700	Workers' Compensation Insurance	222	224	191	300	350	50	16.67%
<i>Contractual Services:</i>								
4-100-12310-3180	Contractual Services	413	0	0	2,086	200	-1,886	-90.41%
4-100-12310-3310	Repairs & Maintenance	565	250	189	500	500	0	0.00%
4-100-12310-3320	Maintenance & Service Contract	19,461	15,502	10,118	14,175	14,000	-175	-1.23%
4-100-12310-3500	Printing	0	1,488	0	2,250	2,000	-250	-11.11%
4-100-12310-3600	Advertising	109	0	0	0	0	0	0.00%
<i>Other Charges:</i>								
4-100-12310-5210	Postal Service	3,220	2,651	3,730	4,170	4,200	30	0.72%
4-100-12310-5230	Telecommunications	2,671	2,590	1,825	2,650	2,600	-50	-1.89%
4-100-12310-5305	Auto Insurance	963	963	985	963	1,100	137	14.23%

COMMISSIONER OF REVENUE, CONTINUED

Account Number	Account Name	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-12310-5510	Mileage	159	63	80	120	150	30	25.00%
4-100-12310-5530	Food & Lodging	2,615	1,402	887	3,780	3,800	20	0.53%
4-100-12310-5540	Convention, Training, & Education	1,511	1,940	1,890	2,755	2,500	-255	-9.26%
4-100-12310-5810	Dues & Association Membership	520	1,150	1,140	1,020	1,000	-20	-1.96%
Materials and Supplies:								
4-100-12310-6001	Office Supplies	2,006	2,706	1,911	2,500	2,500	0	0.00%
4-100-12310-6008	Vehicles Supplies (Gas)	530	551	637	850	1,000	150	17.65%
4-100-12310-6009	Auto Repairs & Maintenance	0	0	0	130	150	20	15.38%
4-100-12310-6012	Books and Subscriptions	0	0	2,371	0	0	0	0.00%
Capital Outlay:								
4-100-12310-8105	Motor Vehicles and Equipment	0	0	0	0	0	0	0.00%
TOTAL COMMISSIONER OF THE REVENUE:		452,998	452,240	458,874	483,936	505,610	21,674	4.48%

REASSESSMENT

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

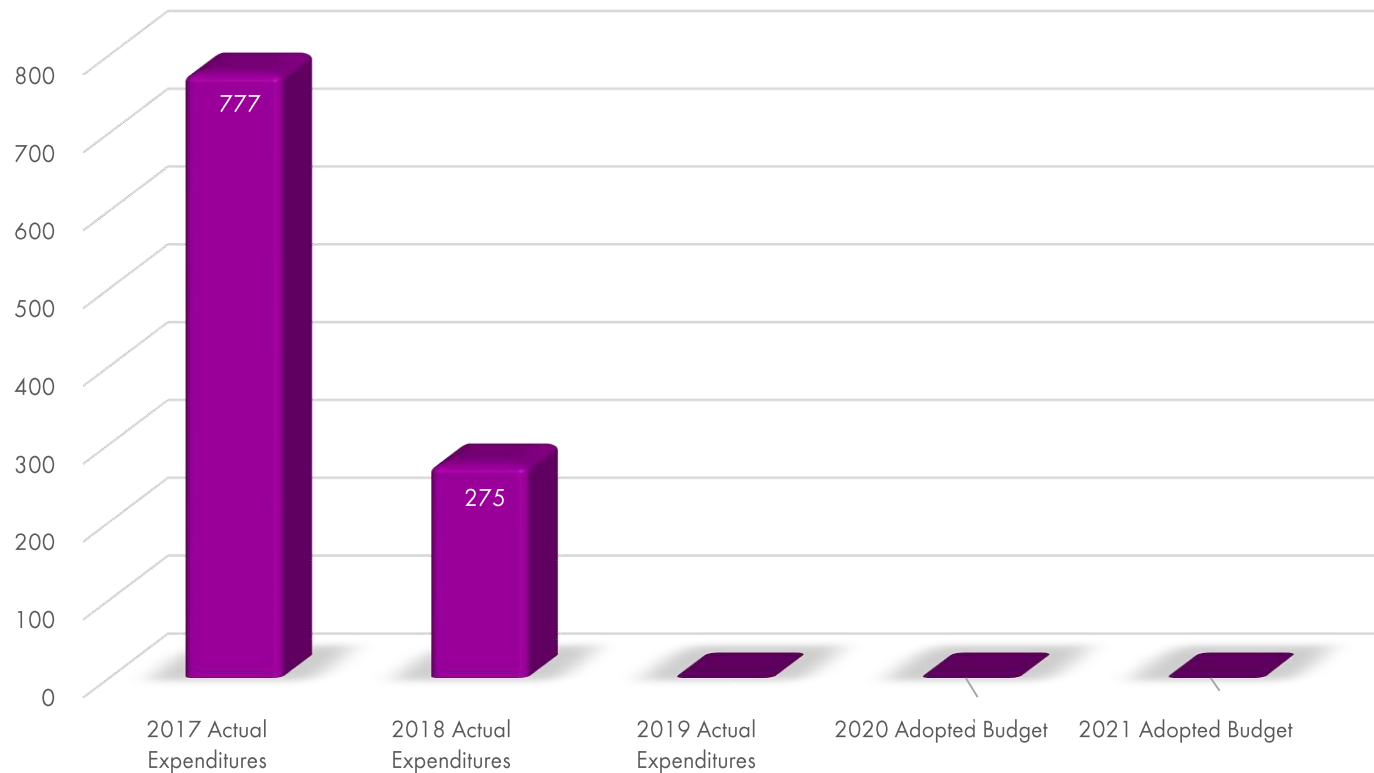
Reassessment

Reassessment Expenditures

Account Number	Account Name	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
REASSESSMENT (12320):								
Contractual Services:								
4-100-12320-3167	Professional Services	0	0	0	0	340,000	340,000	0.00%
Other Charges:								
4-100-12320-5230	Telecommunications	0	0	0	0	0	0	0.00%
4-100-12320-5420	Lease/Rent Building	0	0	0	0	0	0	0.00%
Materials & Supplies:								
4-100-12320-6001	Office Supplies	0	0	0	0	0	0	0.00%
TOTAL REASSESSMENT:		0	0	0	0	340,000	340,000	0.00%

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.

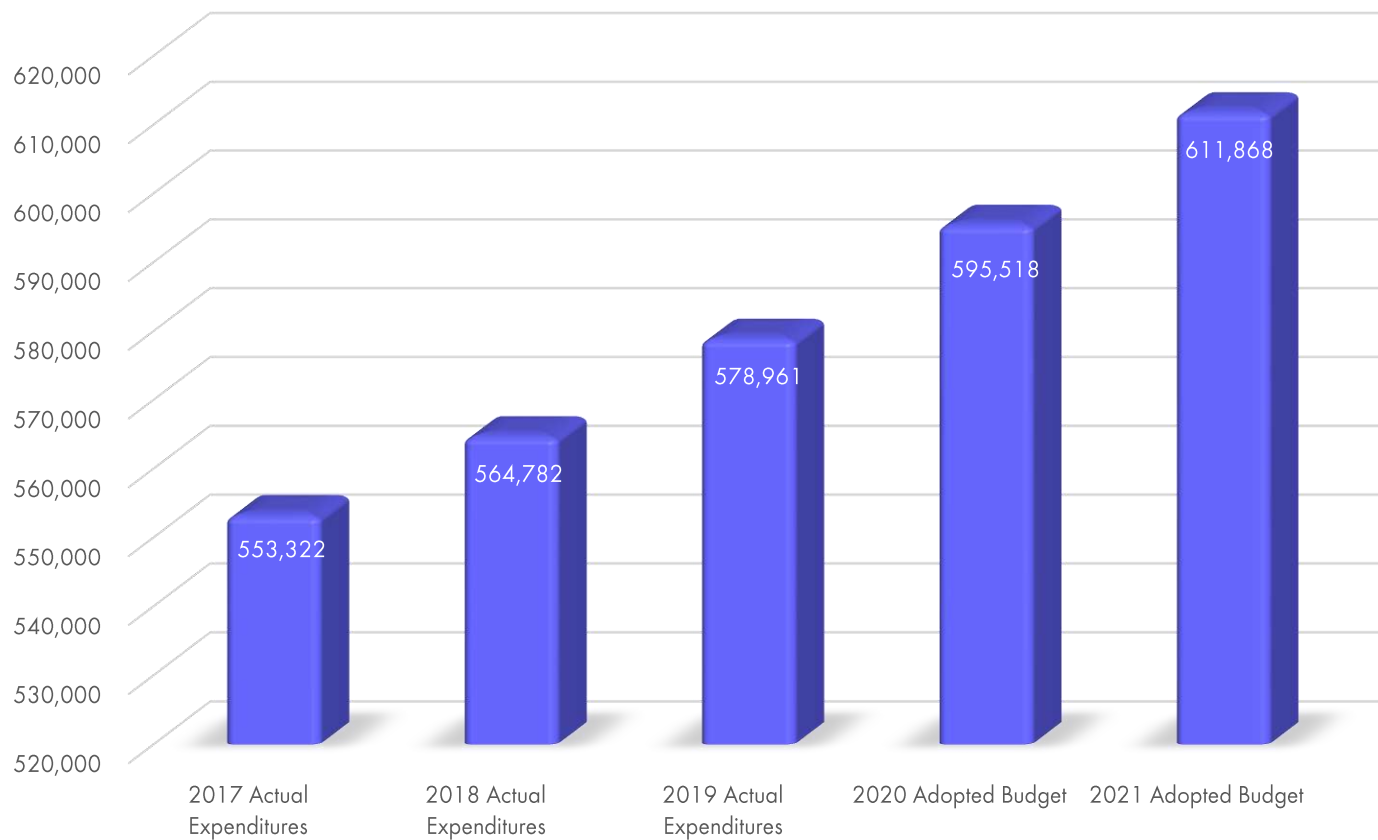
Board of Equalization

Board of Equalization Expenditures

Account Number	Account Name	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
BOARD OF EQUALIZATION (12330):								
<i>Salaries & Wages:</i>								
4-100-12330-1716	Remuneration/Board of Equalization	393	0	0	0	0	0	0.00%
<i>Employee Benefits:</i>								
4-100-12330-2100	FICA/Medicare - Employer	30	0	0	0	0	0	0.00%
4-100-12330-2600	Workers' Compensation Insurance	1	0			0		
<i>Other Charges:</i>								
4-100-12330-3320	Maintenance & Service Contracts	62	0	0	0	0	0	0.00%
4-100-12330-3600	Advertising	0	0	0	0	0	0	0.00%
4-100-12330-5210	Postal Service	19	0	0	0	0	0	0.00%
4-100-12330-5230	Telecommunications	273	275	249	0	0	0	0.00%
4-100-12330-6001	Office Supplies	0	0	0	0	0	0	0.00%
TOTAL BOARD OF EQUALIZATION:		777	275	249	0	0	0	0.00%

TREASURER

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

Treasurer

Treasurer Expenditures

Account Number	Account Name	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
TREASURER (12410):								
<i>Salaries & Wages:</i>								
4-100-12410-1100	Salaries & Wages – Regular	317,439	318,184	317,349	334,267	333,185	(1,082)	-0.32%
4-100-12410-1300	Salaries & Wages - Part Time	0	0	2,140	0	0	0	0.00%
<i>Employee Benefits:</i>								
4-100-12410-2100	FICA/Medicare - Employer	23,501	23,372	24,028	25,571	25,489	(82)	-0.32%
4-100-12410-2210	Virginia Retirement System	29,174	30,857	30,183	31,320	34,651	3,331	10.64%
4-100-12410-2215	Hybrid Premium	645	903	827	700	950	250	35.71%
4-100-12410-2310	Hospitalization Insurance	54,659	62,482	59,132	62,800	65,119	2,319	3.69%
4-100-12410-2400	Group Life Insurance	1,643	1,652	1,670	1,805	1,799	(6)	-0.33%
4-100-12410-2600	Unemployment Insurance	146	130	125	100	250	150	150.00%
4-100-12410-2700	Workers' Compensation Insurance	219	221	189	300	350	50	16.67%
4-100-12410-2900	Accrued Annual & Sick Leave	0	0	3,591	0	0	0	0.00%
<i>Contractual Services:</i>								
4-100-12410-3180	Contractual Services	22,341	23,484	22,606	25,900	25,900	0	0.00%
4-100-12410-3320	Maintenance & Service Contract	1,281	1,438	1,502	1,580	1,820	240	15.19%

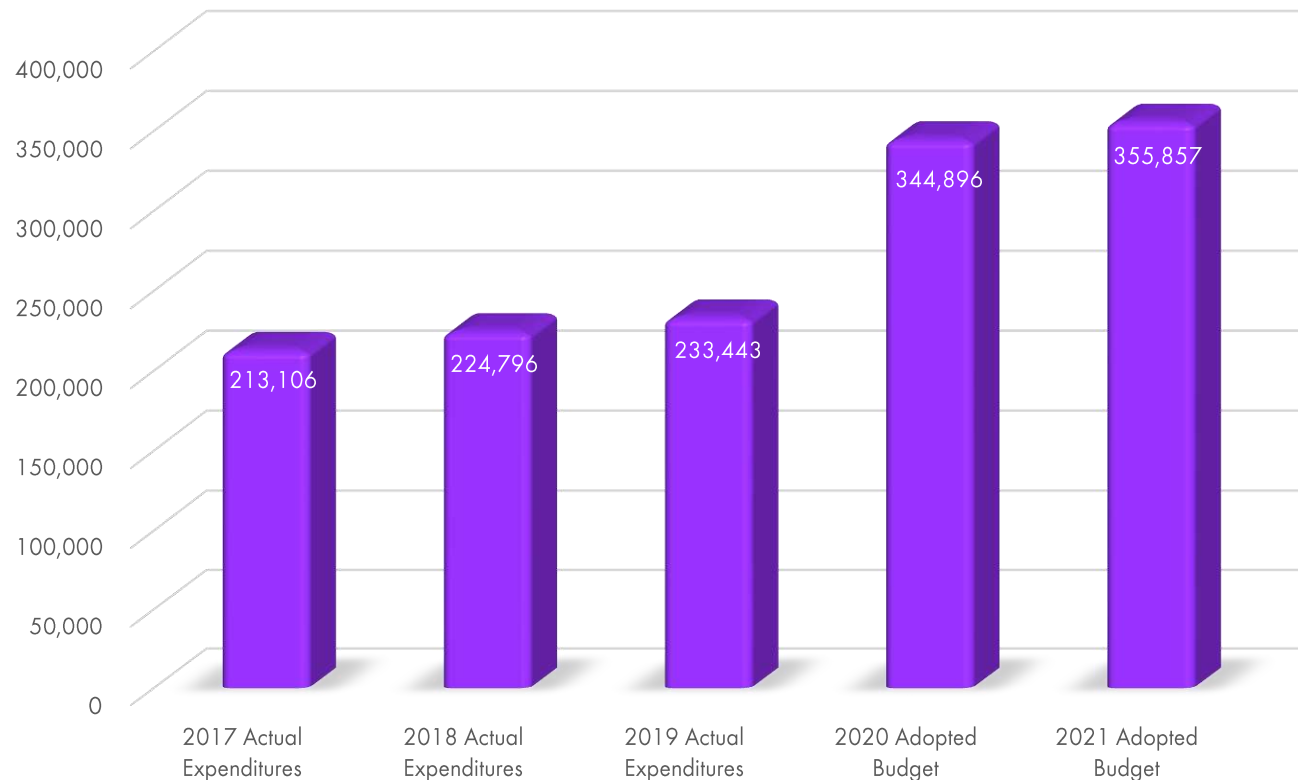
TREASURER, CONTINUED

Account Number	Account Name	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Other Charges:</i>								
4-100-12410-5210	Postal Service	54,411	46,152	52,283	55,415	56,800	1,385	2.50%
4-100-12410-5230	Telecommunications	3,215	3,306	2,161	4,800	4,800	0	0.00%
4-100-12410-5510	Mileage	152	82	58	150	730	580	386.67%
4-100-12410-5530	Food & Lodging	918	167	386	480	700	220	45.83%
4-100-12410-5540	Convention, Training, & Education	2,195	1,390	1,740	1,820	2,725	905	49.73%
4-100-12410-5810	Dues & Association Membership	1,700	825	1,600	1,395	1,830	435	31.18%
4-100-12410-5897	Bank Service Charges	2,637	3,962	8,380	3,080	5,730	2,650	86.04%
<i>Materials and Supplies:</i>								
4-100-12410-6001	Office Supplies	2,896	2,860	2,839	3,795	3,800	5	0.13%
4-100-12410-6008	Vehicles Supplies (Gas, Oil, Grease)	15	25	24	97	97	0	0.00%
4-100-12410-6012	Subscriptions	143	143	143	143	143	0	0.00%
4-100-12410-6015	Cigarette Tax Stamps	0	0	0	0	5,000	5,000	0.00%
<i>Capital Outlay:</i>								
4-100-12410-8202	Furniture & Fixtures	0	5,967	0	0	0	0	0.00%
<i>Credit Card Convenience Fee Recoveries:</i>								
4-100-12410-5897-001	Credit Card Convenience Fee	33,991	37,179	46,005	40,000	40,000	0	0.00%
TOTAL TREASURER:		553,322	564,782	578,961	595,518	611,868	16,350	2.75%

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 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
DEPARTMENT OF FINANCE (12440):								
<i>Salaries & Wages:</i>								
4-100-12440-1100	Salaries & Wages – Regular	153,021	160,843	165,518	220,771	226,000	5,229	2.37%
<i>Employee Benefits:</i>								
4-100-12440-2100	FICA/Medicare - Employer	11,994	12,386	12,227	16,889	17,289	400	2.37%
4-100-12440-2210	Virginia Retirement System	14,821	15,589	15,305	20,686	23,504	2,818	13.62%
4-100-12440-2215	Hybrid STD/LTD Premium	75	499	0	100	0	(100)	-100.00%
4-100-12440-2310	Hospitalization Insurance	19,159	21,005	26,816	39,300	39,231	(69)	-0.18%
4-100-12440-2400	Group Life Insurance	794	835	848	1,200	1,220	20	1.67%
4-100-12440-2500	VRS Health Insurance Credit	198	209	181	250	203	(47)	-18.80%
4-100-12440-2600	Unemployment Insurance	72	62	81	100	100	0	0.00%
4-100-12440-2700	Workers' Compensation Insurance	123	120	97	200	210	10	5.00%
4-100-12440-2900	Accrued Annual & Sick Leave Payout	6,715	2,898	0	0	0	0	0.00%
4-100-12440-2820	Education - Tuition Assistance	0	0	2,460	0	0	0	0.00%
<i>Contractual Services:</i>								
4-100-12440-3320	Maintenance and Service Contracts	125	125	94	30,000	30,000	0	0.00%
4-100-12440-3500	Printing	294	0	38	200	0	(200)	-100.00%

DEPARTMENT OF FINANCE, CONTINUED

Account Number	Account Name	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Other Charges:</i>								
4-100-12440-5210	Postage	663	568	312	500	500	0	0.00%
4-100-12440-5230	Telecommunications	625	644	779	700	1,000	300	42.86%
4-100-12440-5510	Mileage	252	246	31	400	600	200	50.00%
4-100-12440-5530	Food & Lodging	522	463	1,467	2,600	2,500	(100)	-3.85%
4-100-12440-5540	Convention, Training, & Education	395	4,411	1,115	5,000	5,000	0	0.00%
4-100-12440-5810	Dues & Association Membership	1,130	1,073	1,379	1,500	1,500	0	0.00%
4-100-12440-5897	Bank Financing Charges	0	0	216	0	0	0	0.00%
<i>Materials and Supplies:</i>								
4-100-12440-6001	Office Supplies	1,962	2,252	3,084	2,500	4,000	1,500	60.00%
4-100-12440-6002	Food Supplies	0	0	0	0	500	500	0.00%
4-100-12440-6008	Vehicle Supplies - Fuel	7	0	0	0	0	0	0.00%
4-100-12440-6012	Book and Subscriptions	130	0	161	0	0	0	0.00%
4-100-12440-6014	Other Operating Supplies	0	569	1,236	0	500	500	0.00%
<i>Capital Outlay:</i>								
4-100-12440-8202	Furniture & Fixtures	30	0	0	2,000	2,000	0	0.00%
TOTAL DEPARTMENT OF FINANCE:		213,106	224,796	233,443	344,896	355,857	10,961	3.18%

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. In Fiscal Year 2020, the County and School Board consolidated their IT services in an effort to provide more efficient services to all County and School Board staff. All IT staff are employed by SCPS.

Information Technology

Information Technology Expenditures

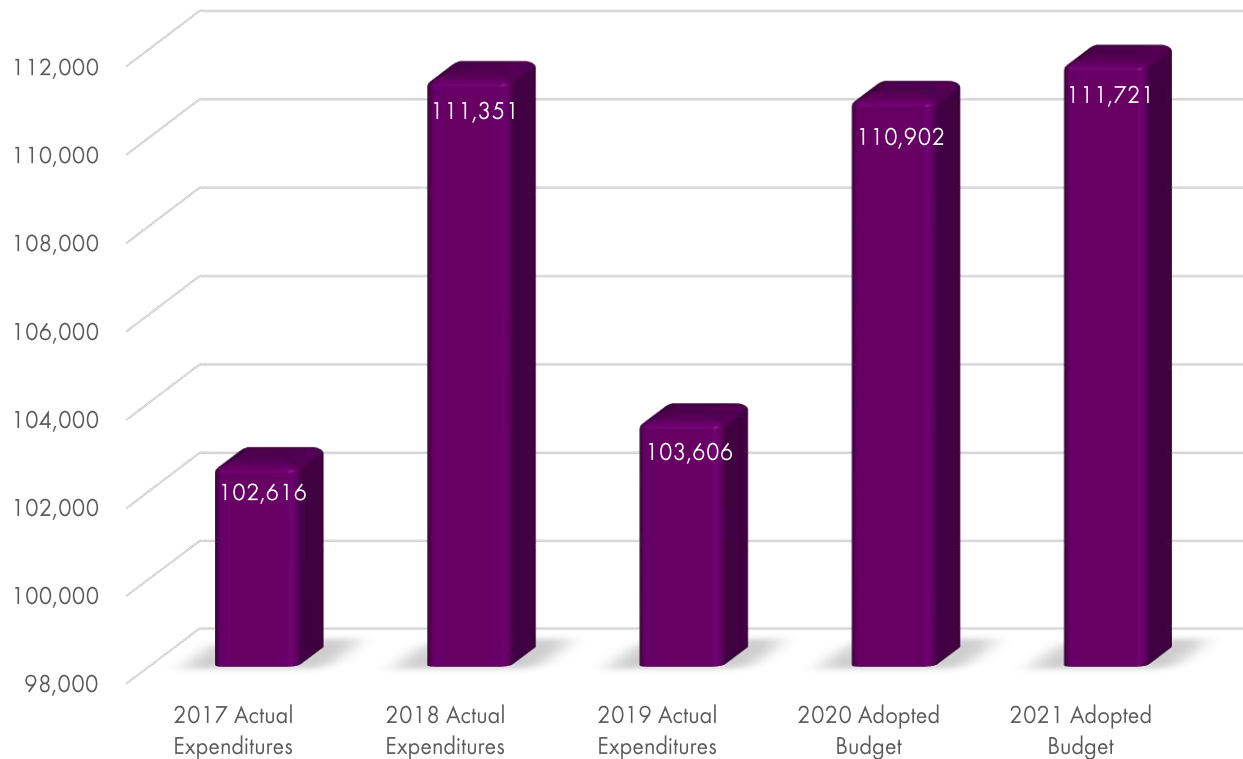
Account Number	Account Name	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
INFORMATION TECHNOLOGY (12510):								
<i>Salaries & Wages:</i>								
4-100-12510-1100	Salaries & Wages – Regular	46,941	46,941	48,350	0	0	0	0.00%
<i>Employee Benefits:</i>								
4-100-12510-2100	FICA/Medicare - Employer	3,006	3,240	4,046	0	0	0	0.00%
4-100-12510-2210	Virginia Retirement System	4,558	4,558	4,544	0	0	0	0.00%
4-100-12510-2310	Hospitalization Insurance	10,273	10,897	10,824	0	0	0	0.00%
4-100-12510-2400	Group Life Insurance	244	244	251	0	0	0	0.00%
4-100-12510-2500	VRS Health Insurance Credit	61	61	54	0	0	0	0.00%
4-100-12510-2600	Unemployment Insurance	24	21	20	0	0	0	0.00%
4-100-12510-2700	Workers' Compensation Insurance	33	33	28	0	0	0	0.00%
4-100-12510-2900	Accrued Annual & Sick Leave Payout	0	0	9,081	0	0	0	0.00%
<i>Contractual Services:</i>								
4-100-12510-3166	Contractual Services	28,184	29,636	49,188	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	1,000	2,925	200	0	0	0	0.00%
4-100-12510-3320	Maintenance & Service Contract	9,948	16,097	14,757	0	0	0	0.00%

INFORMATION TECHNOLOGY, CONTINUED

Account Number	Account Name	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Other Charges:</i>								
4-100-12510-5230	Telecommunications	1,444	1,476	1,444	0	0	0	0.00%
4-100-12510-5309	Contractors Equipment Insurance	2,074	2,074	2,130	0	0	0	0.00%
4-100-12510-5510	Mileage	0	118	0	0	0	0	0.00%
<i>Materials and Supplies:</i>								
4-100-12510-6001	Office Supplies	2,031	3,611	4,722	0	0	0	0.00%
4-100-12510-6012	Books & Supplies	0	69	0	0	0	0	0.00%
<i>Payment to Joint Operations:</i>								
4-100-12510-7000	Training School	1,638	0	0	0	0	0	0.00%
<i>Capital Outlay:</i>								
4-100-12510-8107	EDP Equipment-Network Replacements	11,217	13,682	9,183	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	0	500	0	0	0	0	0.00%
4-100-12510-8207	EDP Equipment	0	7,411	22,048	0	0	0	0.00%
TOTAL INFORMATION SYSTEMS:		122,675	143,594	180,870	0	0	0	0.00%

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 (GIS)

Geographic Information System Expenditures

Account Number	Account Name	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
GEOGRAPHIC INFORMATION SYSTEMS (GIS) (12540):								
<i>Salaries & Wages:</i>								
4-100-12540-1100	Salaries & Wages – Regular	71,300	71,299	73,439	75,642	75,642	0	0.00%
<i>Employee Benefits:</i>								
4-100-12540-2100	FICA/Medicare - Employer	5,454	5,454	5,618	5,787	5,787	0	-0.01%
4-100-12540-2210	Virginia Retirement System	6,923	6,923	6,902	7,088	7,867	779	10.99%
4-100-12540-2400	Group Life Insurance	371	371	382	400	408	8	2.00%
4-100-12540-2500	VRS Health Insurance Credit	93	93	82	95	68	-27	-28.42%
4-100-12540-2600	Unemployment Insurance	24	21	20	45	100	55	122.22%
4-100-12540-2700	Workers' Compensation Insurance	49	50	42	70	74	4	5.71%
<i>Contractual Services:</i>								
4-100-12540-3162	Professional Services	0	2,475	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	1,272	0	0	500	500	0	0.00%
4-100-12540-3320	Maintenance & Service Contracts	178	125	173	0	0	0	0.00%

GEOGRAPHIC INFORMATION SYSTEMS, CONTINUED

Account Number	Account Name	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-12540-5210	Postal Service	7	16	1	25	25	0	0.00%
4-100-12540-5230	Telecommunications	398	416	368	400	400	0	0.00%
<i>Materials and Supplies:</i>								
4-100-12540-6001	Office Supplies	0	0	0	50	50	0	0.00%
4-100-12540-6007	Repairs & Maintenance Supplies	58	7	0	200	200	0	0.00%
4-100-12540-6008	Vehicles Supplies (Gas)	0	7	0	50	50	0	0.00%
4-100-12540-6014	Operating Supplies	488	525	578	750	750	0	0.00%
<i>Capital Outlay:</i>								
4-100-12540-8207	EDP Equipment	0	7,570	0	0	0	0	0.00%
TOTAL GEOGRAPHIC INFORMATION SYSTEMS:		102,616	111,351	103,606	110,902	111,721	819	0.74%

ELECTORAL BOARD

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

Electoral Board

Electoral Board Expenditures

Account Number	Account Name	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
ELECTORAL BOARD (13100):								
<i>Salaries & Wages:</i>								
4-100-13100-1100	Salaries & Wages – Regular	8,424	8,578	8,592	8,850	8,850	0	0.00%
4-100-13100-1300	Salaries & Wages - Part-Time	2,340	3,043	0	0	0	0	0.00%
4-100-13100-1700	Stipend for Services	33,967	35,466	15,515	48,000	39,375	(8,625)	-17.97%
<i>Employee Benefits:</i>								
4-100-13100-2100	FICA/Medicare - Employer	823	889	657	680	677	(3)	-0.44%
4-100-13100-2600	Unemployment Insurance	6	24	20	25	0	(25)	-100.00%
4-100-13100-2700	Workers' Compensation Insurance	4	6	5	10	10	0	0.00%
<i>Contractual Services:</i>								
4-100-13100-3180	Contractual Services	2,006	1,373	2,280	0	0	0	0.00%
4-100-13100-3310	Repairs & Maintenance	1,839	4,962	5,890	2,325	1,412	(913)	-39.25%
4-100-13100-3320	Maintenance and Service Contracts	201	365	10,611	22,915	16,210	(6,705)	-29.26%
4-100-13100-3500	Printing	16,737	8,116	14,208	19,400	14,580	(4,820)	-24.85%
4-100-13100-3600	Advertising	0	900	0	1,600	1,600	0	0.00%
<i>Other Charges:</i>								
4-100-13100-5210	Postal Service	752	1,917	380	2,370	17,732	15,362	648.18%

ELECTORAL BOARD, CONTINUED

Account Number	Account Name	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-13100-5230	Telecommunications	438	433	367	600	600	0	0.00%
4-100-13100-5309	Contractors Equipment Insurance	96	96	98	0	0	0	0.00%
4-100-13100-5410	Lease/Rent Building	454	0	0	0	0	0	0.00%
4-100-13100-5420	Lease/Rent Building	1,500	1,800	750	3,300	1,500	(1,800)	-54.55%
4-100-13100-5510	Mileage	1,088	2,425	1,116	4,600	4,559	(41)	-0.89%
4-100-13100-5530	Food & Lodging	4,889	2,572	1,265	3,600	3,625	25	0.69%
4-100-13100-5540	Convention, Training, & Education	450	450	300	800	805	5	0.63%
4-100-13100-5810	Dues & Association Membership	180	180	180	180	180	0	0.00%
Materials and Supplies:								
4-100-13100-6001	Office Supplies	3,270	3,109	3,709	4,400	4,355	(45)	-1.03%
4-100-13100-6008	Vehicle Supplies (Gas, Oil, Grease)	138	236	65	900	400	(500)	-55.56%
4-100-13100-6014	Operating Supplies	74	0	115	0	0	0	0.00%
Capital Outlay:								
4-100-13100-8101	Machinery & Equipment	0	0	0	0	18,305	18,305	0.00%
4-100-13100-8112	Voting Machines	0	0	0	0	0	0	0.00%
4-100-13100-8102	Furniture & Fixtures	280	342	(26)	0	0	0	0.00%
TOTAL ELECTORAL BOARD:		79,957	77,281	66,097	124,555	134,775	10,220	8.21%

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

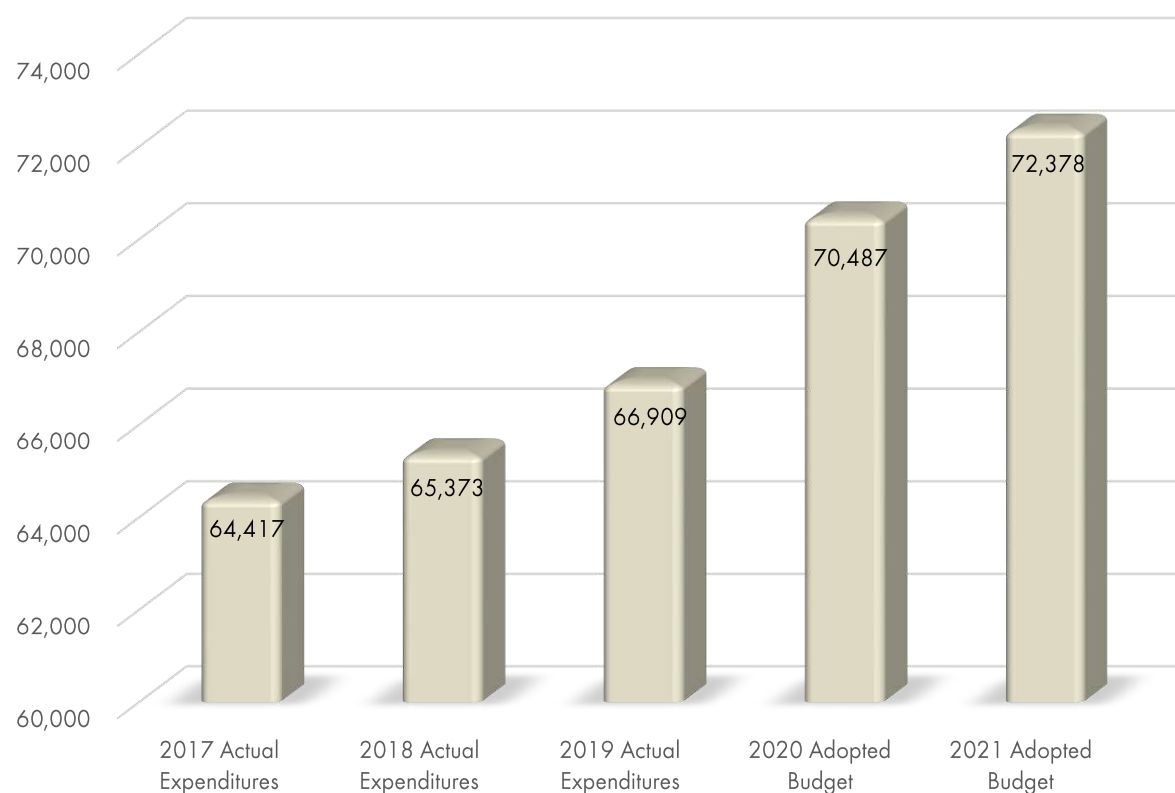
Account Number	Account Name	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
GENERAL REGISTRAR (13200):								
<i>Salaries & Wages:</i>								
4-100-13200-1100	Salaries & Wages – Regular	52,561	53,524	53,612	53,612	56,829	3,217	6.00%
4-100-13200-1200	Salaries & Wages – Overtime	718	0	0	0	0	0	0.00%
4-100-13200-1300	Salaries & Wages - Part-Time	33,675	30,384	33,327	38,652	38,652	0	0.00%
<i>Employee Benefits:</i>								
4-100-13200-2100	FICA/Medicare - Employer	6,410	6,142	6,175	7,058	7,304	246	3.49%
4-100-13200-2210	Virginia Retirement System	5,104	5,197	5,039	5,023	5,910	887	17.66%
4-100-13200-2310	Hospitalization Insurance	9,620	10,897	11,808	11,810	13,130	1,320	11.18%
4-100-13200-2400	Group Life Insurance	273	278	279	290	307	17	5.86%
4-100-13200-2600	Unemployment Insurance	81	86	58	100	100	0	0.00%
4-100-13200-2700	Workers' Compensation Insurance	64	58	50	65	84	19	29.23%
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	0	1,400	1,400	1,750	3,250	1,500	85.71%

GENERAL REGISTRAR, CONTINUED

Account Number	Account Name	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-13200-3310	Repairs & Maintenance	0	0	0	180	180	0	0.00%
4-100-13200-3320	Maintenance & Service Contract	4,724	2,627	2,863	2,772	2,772	0	0.00%
4-100-13200-3500	Printing	0	0	0	300	300	0	0.00%
4-100-13200-3600	Advertising	1,050	1,550	450	4,200	2,800	(1,400)	-33.33%
Other Charges:								
4-100-13200-5210	Postal Service	4,406	3,257	3,508	3,200	4,830	1,630	50.94%
4-100-13200-5230	Telecommunications	819	800	764	1,080	1,080	0	0.00%
4-100-13200-5510	Mileage	649	510	711	1,015	1,015	0	0.00%
4-100-13200-5530	Food & Lodging	689	1,762	583	2,160	2,160	0	0.00%
4-100-13200-5540	Convention, Training, & Education	909	548	2,530	1,280	1,275	(5)	-0.39%
4-100-13200-5810	Dues & Association Membership	140	140	140	200	200	0	0.00%
Materials and Supplies:								
4-100-13200-6001	Office Supplies	988	2,462	1,125	2,820	2,820	0	0.00%
4-100-13200-6012	Book and Subscriptions	143	143	143	140	150	10	7.14%
Capital Outlay:								
4-100-13200-8201	Machinery & Equipment	0	0	0	500	2,500	2,000	400.00%
4-100-13200-8202	Furniture & Fixtures	0	0	360	1,000	0	(1,000)	-100.00%
TOTAL GENERAL REGISTRAR:		123,023	121,767	124,926	139,207	147,648	8,441	6.06%

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

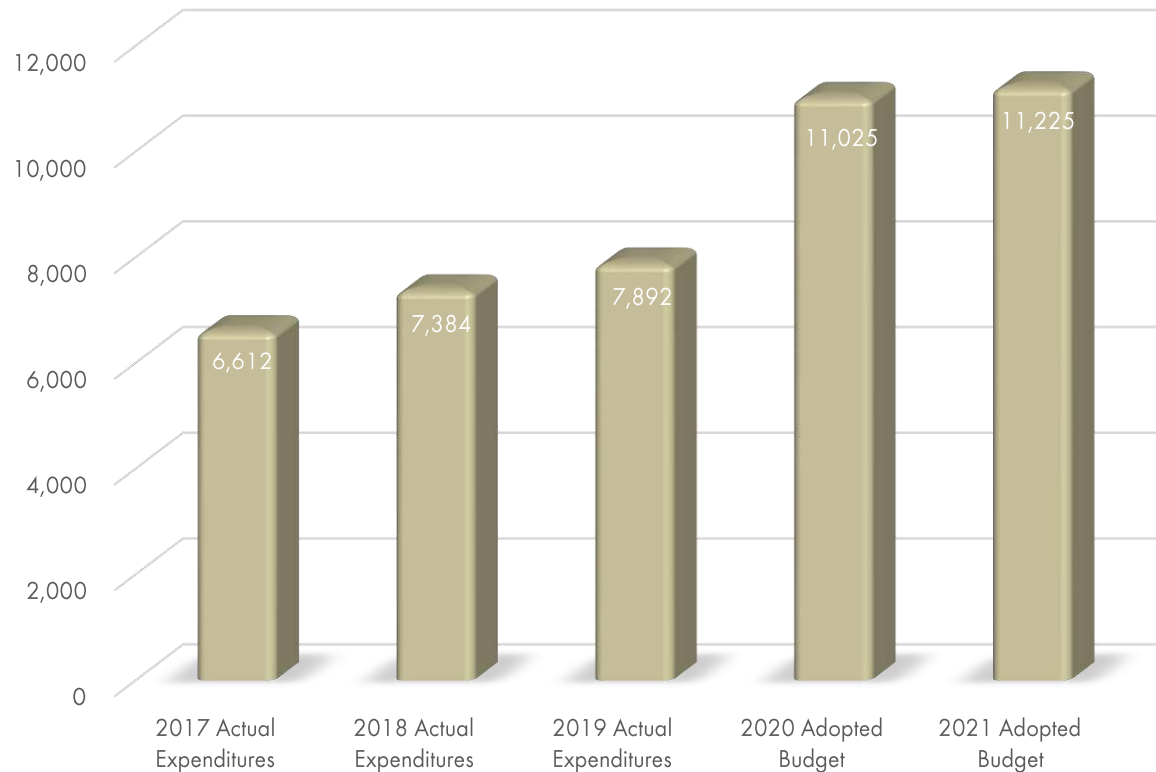
Account Number	Account Name	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
CIRCUIT COURT (21 100):								
<i>Salaries & Wages:</i>								
4-100-21 100-1100	Salaries & Wages – Regular	42,679	42,679	43,959	45,278	45,278	0	0.00%
<i>Employee Benefits:</i>								
4-100-21 100-2100	FICA/Medicare - Employer	3,099	3,077	3,159	3,464	3,464	0	-0.01%
4-100-21 100-2210	Virginia Retirement System	4,200	4,200	4,181	4,250	4,709	459	10.80%
4-100-21 100-2310	Hospitalization Insurance	10,273	10,897	11,808	11,810	13,130	1,320	11.18%
4-100-21 100-2400	Group Life Insurance	222	222	229	235	245	10	4.26%
4-100-21 100-2600	Unemployment Insurance	24	21	20	0	100	100	0.00%
4-100-21 100-2700	Workers' Compensation Insurance	30	30	25	50	52	2	4.00%
<i>Contractual Services:</i>								
4-100-21 100-3310	Repairs & Maintenance	0	0	0	200	200	0	0.00%
4-100-21 100-3320	Maintenance & Service Contract	742	150	1,027	1,500	1,500	0	0.00%

CIRCUIT COURT, CONTINUED

Account Number	Account Name	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Other Charges:</i>								
4-100-21100-5210	Postal Service	196	240	200	400	400	0	0.00%
4-100-21100-5230	Telecommunications	1,661	1,742	1,399	2,000	2,000	0	0.00%
4-100-21100-5410	Lease/Purchase Equipment	664	887	0	0	0	0	0.00%
<i>Materials and Supplies:</i>								
4-100-21100-6001	Office Supplies	568	114	843	1,000	1,000	0	0.00%
4-100-21100-6012	Books & Supplies	60	60	60	300	300	0	0.00%
<i>Capital Outlay:</i>								
4-100-21100-8202	Furniture & Fixtures	0	1,055	0	0	0	0	0.00%
TOTAL CIRCUIT COURT EXPENDITURES:		64,417	65,373	66,909	70,487	72,378	1,891	2.68%

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.

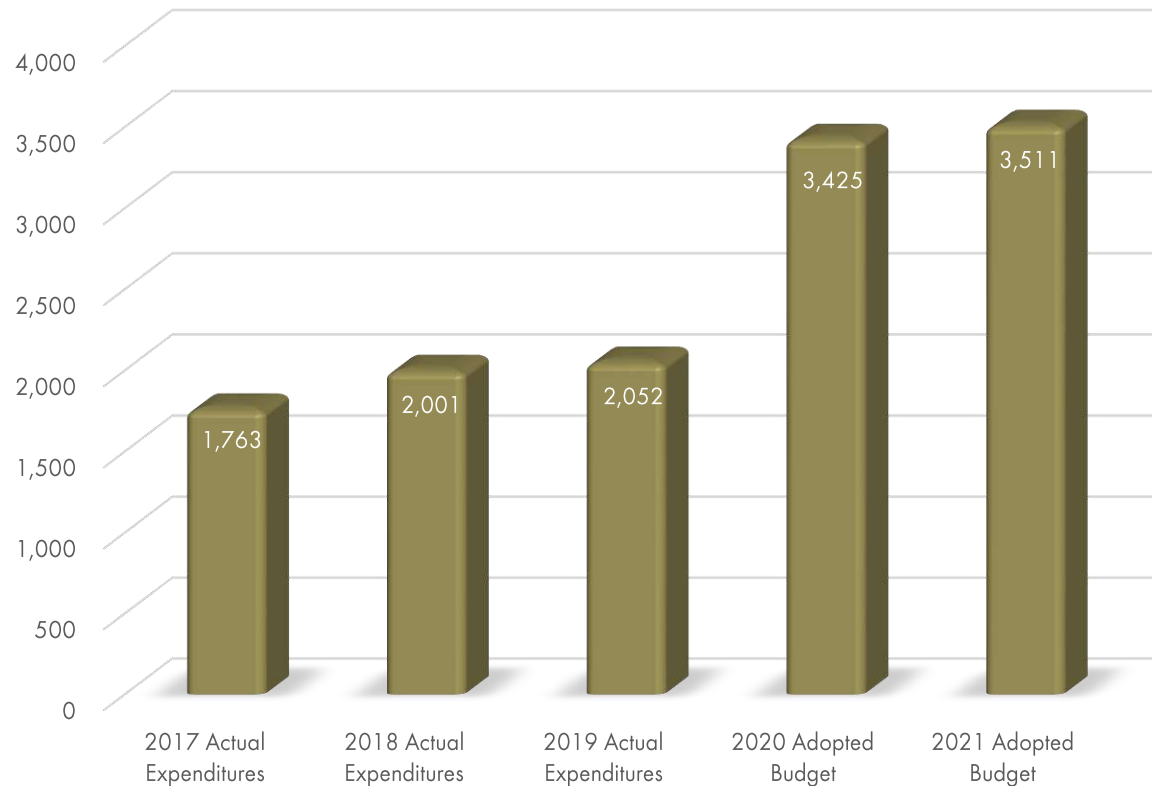
General District Court

General District Court Expenditures

Account Number	Account Name	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
GENERAL DISTRICT COURT:								
<i>General District Court (21200):</i>								
<i>Contractual Services:</i>								
4-100-21200-3310	Repairs & Maintenance	0	0	0	0	200	200	0.00%
4-100-21200-3320	Maintenance Service Contract	410	416	2,513	200	0	(200)	-100.00%
<i>Operational Expenses:</i>								
4-100-21200-5210	Postal Service	450	450	0	800	800	0	0.00%
4-100-21200-5230	Telecommunications	4,211	4,351	4,529	4,700	4,700	0	0.00%
4-100-21200-5410	Lease & Rentals	0	0	0	2,000	2,000	0	0.00%
4-100-21200-5810	Dues & Association Membership	125	125	0	125	125	0	0.00%
<i>Materials and Supplies:</i>								
4-100-21200-6001	Office Supplies	849	784	583	2,600	2,600	0	0.00%
4-100-21200-6004	Medical & Laboratory Supplies	0	0	0	200	400	200	100.00%
4-100-21200-6012	Books and Supplies	414	611	267	400	400	0	0.00%
<i>Capital Outlay:</i>								
4-100-21200-8202	Furniture & Fixtures	153	646	0	0	0	0	0.00%
TOTAL GENERAL DISTRICT COURT:		6,612	7,384	7,892	11,025	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 such individual 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

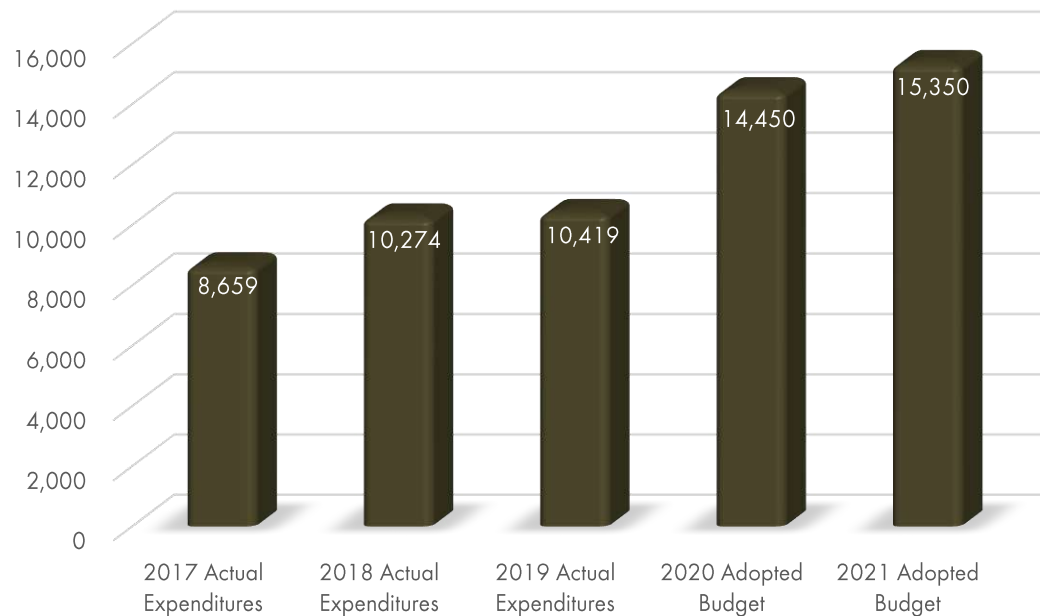
Magistrate's Office Expenditures

Account Number	Account Name	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
MAGISTRATES' OFFICE (21300):								
<i>Contractual Services:</i>								
4-100-21300-3310	Repairs & Maintenance	0	139	0	400	400	0	0.00%
<i>Other Charges:</i>								
4-100-21300-5230	Telecommunications	1,359	1453	1,701	2,000	2,000	0	0.00%
4-100-21300-5810	Dues & Association Membership	25	0	0	25	25	0	0.00%
<i>Materials and Supplies:</i>								
4-100-21300-6001	Office Supplies	379	263	351	300	350	50	16.67%
4-100-21300-6012	Books and Subscriptions	0	0	0	300	336	36	12.00%
<i>Capital Outlay:</i>								
4-100-21300-8202	Furniture & Fixtures	0	145	0	400	400	0	0.00%
TOTAL MAGISTRATES' OFFICE:		1,763	2,001	2,052	3,425	3,511	86	2.51%

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.

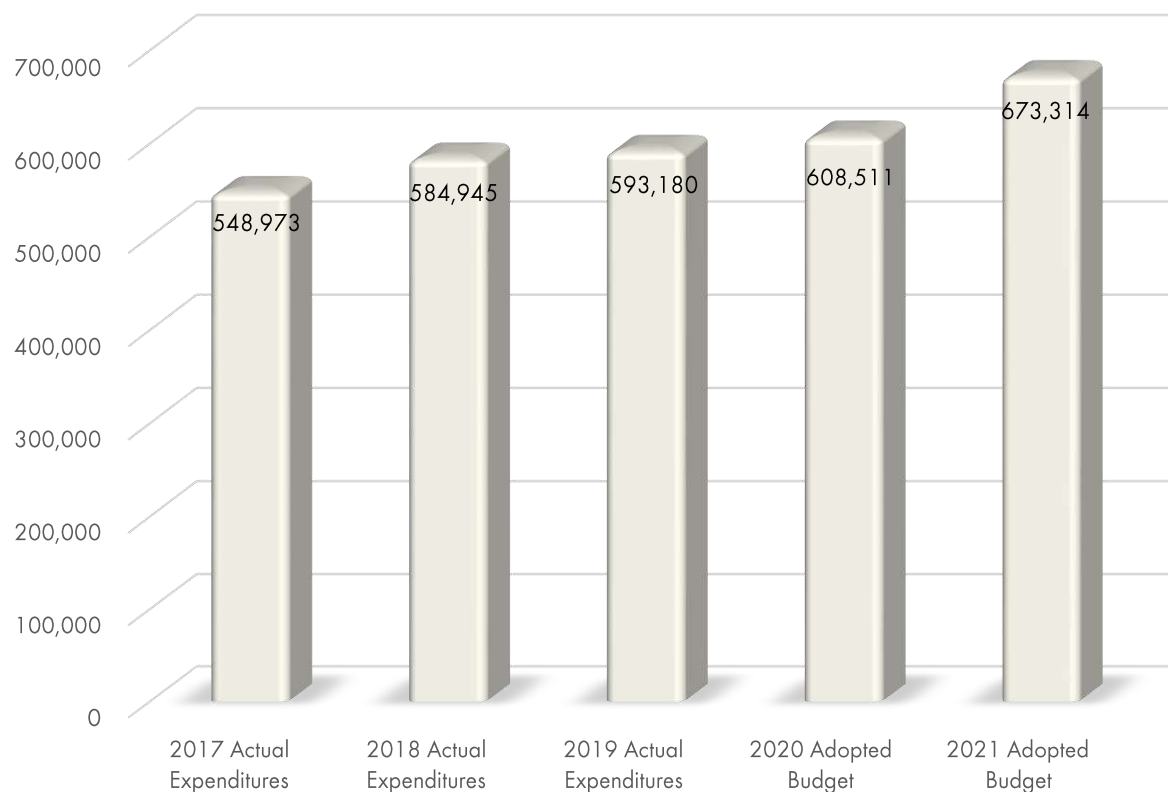
Juvenile/Domestic Relations

Juvenile & Domestic Relations Court Expenditures

Account Number	Account Name	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
JUVENILE/DOMESTIC RELATIONS (21500):								
<i>Contractual Services:</i>								
4-100-21500-3320	Maintenance & Service Contract	3,598	3,393	3,415	3,800	4,200	400	10.53%
<i>Other Charges:</i>								
4-100-21500-5210	Postal Service	287	279	150	600	600	0	0.00%
4-100-21500-5230	Telecommunications	3,673	4,314	4,764	5,000	5,000	0	0.00%
4-100-21500-5540	Convention, Training, & Education	0	0	0	500	500	0	0.00%
4-100-21500-5810	Dues & Association Membership	110	0	0	350	350	0	0.00%
<i>Materials and Supplies:</i>								
4-100-21500-6001	Office Supplies	225	579	364	1,200	1,200	0	0.00%
4-100-21500-6004	Medical & Lab Supplies	183	756	1,726	1,500	2,000	500	33.33%
4-100-21500-6012	Books & Supplies	583	381	0	500	500	0	0.00%
<i>Capital Outlay:</i>								
4-100-21500-8202	Furniture & Fixtures	0	571	0	1,000	1,000	0	0.00%
<i>Juvenile & Domestic Relations Administration (001):</i>								
<i>Materials and Supplies:</i>								
4-100-21500-6001-001	Office Supplies	0	0	0	0	0	0	0.00%
4-100-21500-6012-001	Books & Supplies	0	0	0	0	0	0	0.00%
TOTAL JUVENILE/DOMESTIC RELATIONS:		8,659	10,274	10,419	14,450	15,350	900	6.23%

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 Circuit Court (County Clerk)

Clerk of the Circuit Court (County Clerk) Expenditures

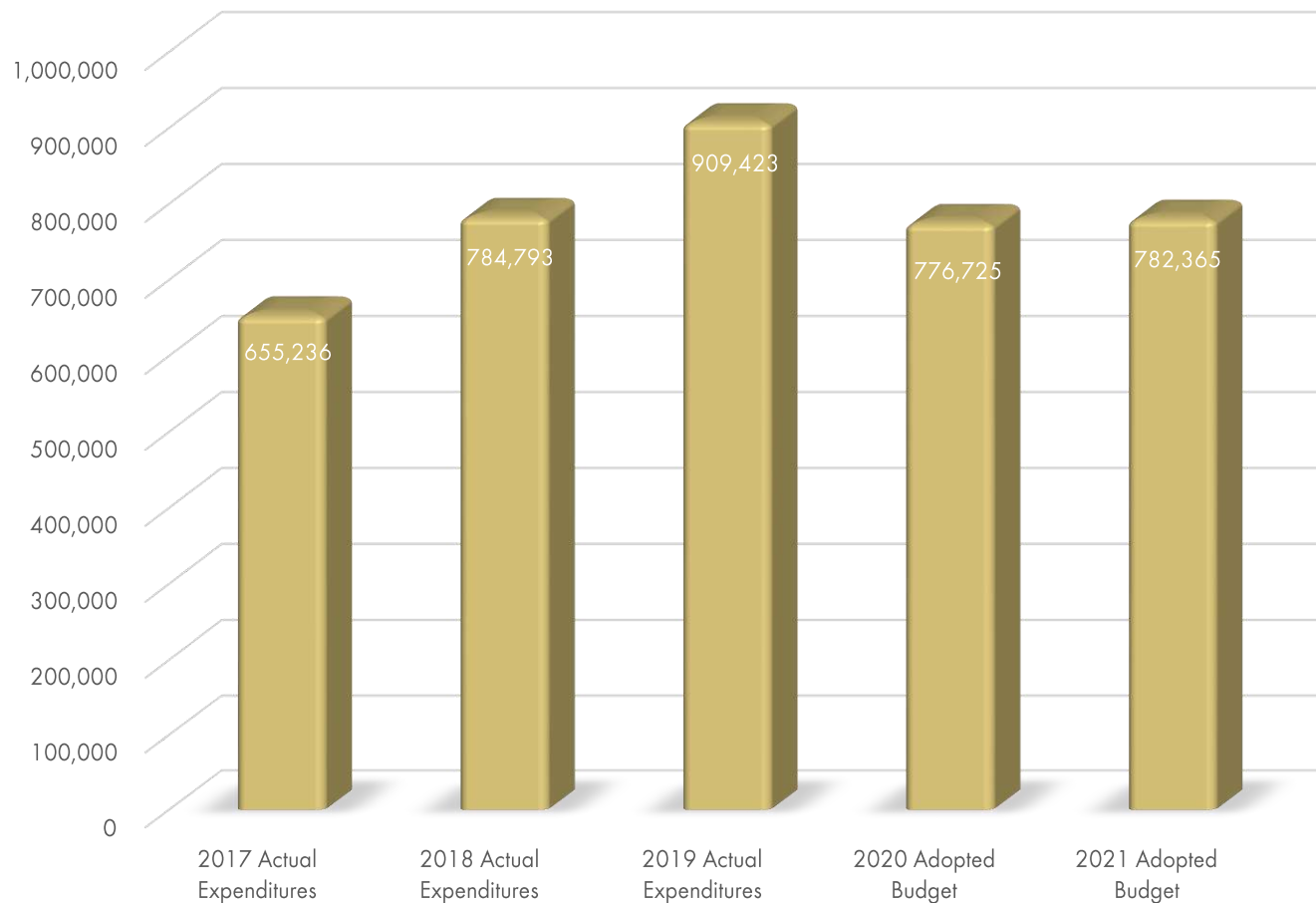
Account Number	Account Name	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
COUNTY CLERK/CIRCUIT COURT (21600):								
Salaries & Wages:								
4-100-21600-1100	Salaries & Wages – Regular	321,488	347,140	347,394	361,943	388,935	26,992	7.46%
4-100-21600-1200	Salaries & Wages - Overtime	0	0	0	0	0	0	0.00%
4-100-21600-1300	Salaries & Wages - Part-Time	40,952	28,869	32,130	34,781	35,957	1,176	3.38%
4-100-21600-1714	Jury & Jury Commissioners	6,360	3,128	4,666	8,000	8,000	0	0.00%
Employee Benefits:								
4-100-21600-2100	FICA/Medicare - Employer	25,743	26,694	28,087	30,961	33,116	2,155	6.96%
4-100-21600-2210	Virginia Retirement System	31,208	33,692	32,789	33,915	40,449	6,534	19.27%
4-100-21600-2215	Hybrid STD/LTD Premium	146	683	838	800	900	100	12.50%
4-100-21600-2310	Hospitalization Insurance	71,235	84,154	76,704	78,700	105,802	27,102	34.44%
4-100-21600-2400	Group Life Insurance	1,671	1,804	1,814	1,906	2,100	194	10.18%
4-100-21600-2600	Unemployment Insurance	245	330	219	350	300	(50)	-14.29%
4-100-21600-2700	Workers' Compensation Insurance	2,984	266	227	500	400	(100)	-20.00%
4-100-21600-2900	Accrued Annual and Sick Leave	0	2,371	14,815	0	0	0	0.00%

CLERK OF THE CIRCUIT COURT (COUNTY CLERK), CONTINUED

Account Number	Account Name	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Contractual Services:								
4-100-21600-3120	Professional Services (Audit)	3,658	0	4,478	4,000	4,000	0	0.00%
4-100-21600-3310	Repairs & Maintenance	120	0	238	500	500	0	0.00%
4-100-21600-3320	Maintenance & Service Contract	22,835	23,918	29,916	32,300	34,000	1,700	5.26%
4-100-21600-3500	Printing	1,348	852	320	1,500	1,500	0	0.00%
Other Charges:								
4-100-21600-5210	Postal Service	4,901	5,900	5,383	4,000	4,000	0	0.00%
4-100-21600-5230	Telecommunications	8,628	9,141	7,147	6,700	6,700	0	0.00%
4-100-21600-5510	Mileage	0	0	0	0	0	0	0.00%
4-100-21600-5810	Dues & Association Membership	345	345	0	505	505	0	0.00%
4-100-21600-5897	Fees - Court Funds	0	0	0	0	150	150	0.00%
Materials and Supplies:								
4-100-21600-6001	Office Supplies	3,496	3,612	3,752	3,000	3,000	0	0.00%
4-100-21600-6004	Medical Supplies	0	194	509	150	1,500	1,350	900.00%
4-100-21600-6021	Record Books	434	1,835	868	3,000	1,000	(2,000)	-66.67%
Capital Outlay:								
4-100-21600-8202	Furniture & Fixtures	1,174	878	887	1,000	500	(500)	-50.00%
4-100-21600-8207	EDP Equipment	0	9,140	0	0	0	0	0.00%
TOTAL COUNTY CLERK/CIRCUIT COURT:		548,973	584,945	593,180	608,511	673,314	64,803	10.65%

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 Services

Sheriff – Civil Process/Court Services Expenditures

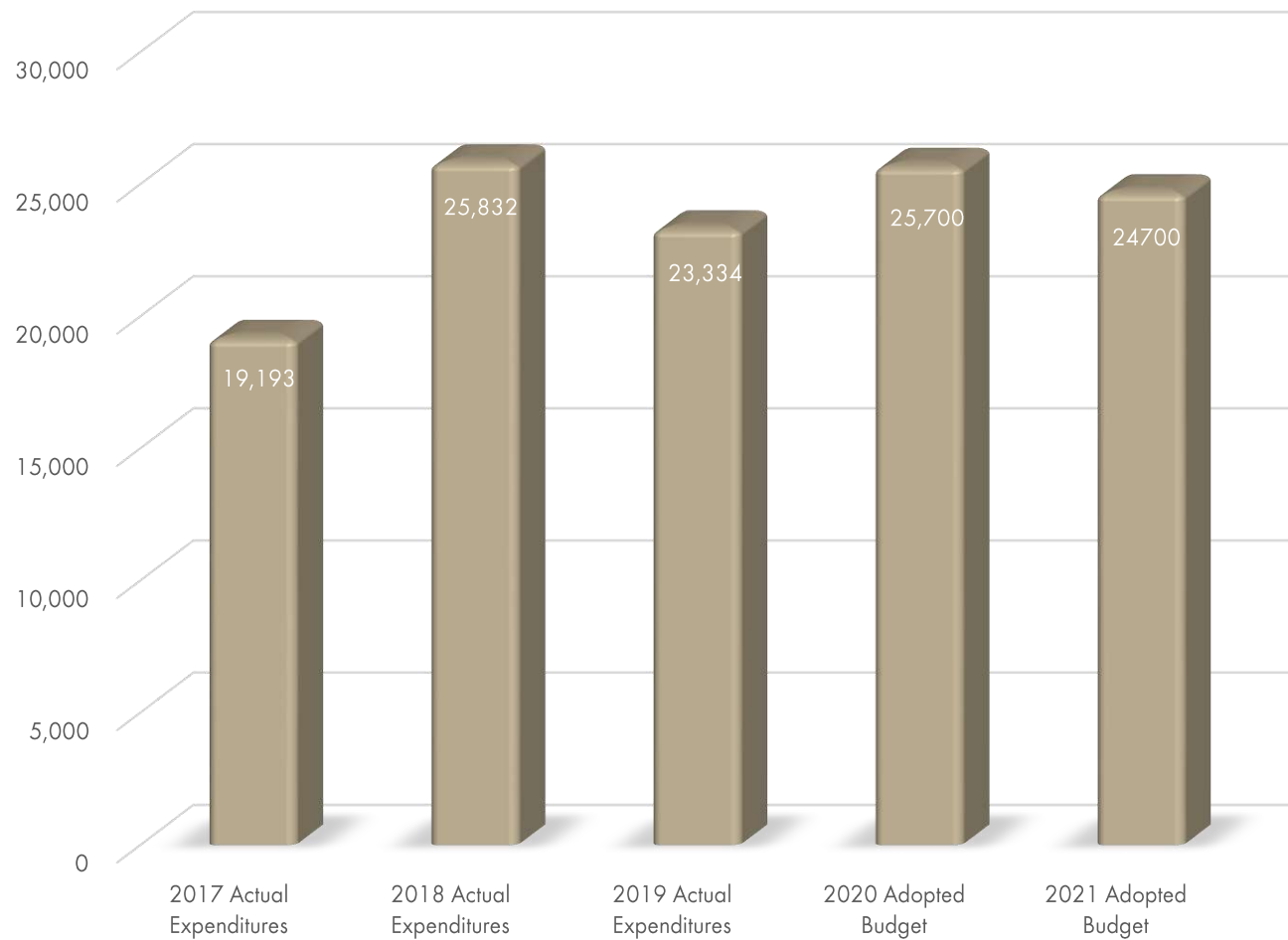
Account Number	Account Name	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
SHERIFF - COURTS (21700):								
<i>Salaries & Wages:</i>								
4-100-21700-1100	Salaries & Wages – Regular	244,958	305,120	359,882	367,699	373,847	6,148	1.67%
4-100-21700-1300	Salaries & Wages - Part-Time	238,008	282,189	259,958	205,004	205,004	0	0.00%
<i>Employee Benefits:</i>								
4-100-21700-2100	FICA/Medicare - Employer	37,552	46,813	48,697	43,812	44,282	470	1.07%
4-100-21700-2210	Virginia Retirement System	23,745	29,691	33,794	34,453	38,880	4,427	12.85%
4-100-21700-2310	Hospitalization Insurance	68,981	76,753	84,160	70,560	74,193	3,633	5.15%
4-100-21700-2400	Group Life Insurance	1,272	1,585	1,870	1,920	2,019	99	5.14%
4-100-21700-2600	Unemployment Insurance	507	620	427	800	500	(300)	-37.50%
4-100-21700-2700	Workers' Compensation Insurance	11,579	13,426	9,265	13,449	10,000	(3,449)	-25.65%
4-100-21700-2900	Accrued Annual and Sick Leave	12,632	0	0	16,400	0	(16,400)	-100.00%
<i>Contractual Services:</i>								
4-100-21700-3310	Repairs and Maintenance	3,868	12,625	6,290	4,087	7,921	3,834	93.81%
4-100-21700-3320	Maintenance & Service Contract	0	0	1,912	1,936	5,689	3,753	193.85%

SHERIFF – CIVIL PROCESS/COURT SERVICES, CONTINUED

Account Number	Account Name	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Materials and Supplies:								
4-100-21700-6008	Vehicles Supplies (Gas)	8,931	12,429	12,121	11,482	14,864	3,382	29.45%
4-100-21700-6009	Auto Repairs & Maintenance	0	0	13	365	365	0	0.00%
4-100-21700-6010	Police Supplies	1,075	982	1,278	1,598	1,600	2	0.13%
4-100-21700-6011	Uniforms and Wearing Apparel	2,127	2,561	4,054	3,160	3,200	40	1.27%
4-100-21700-8105	Motor Vehicles & Equipment	0	0	33,409	0	0	0	0.00%
4-100-27100-8207	EPD Equipment	0	0	0	0	0	0	0.00%
4-100-21700-8214	Site Improvements (Security)	0	0	52,295	0	0	0	0.00%
TOTAL SHERIFF - COURTS:		655,236	784,793	909,423	776,725	782,365	5,640	0.73%

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.

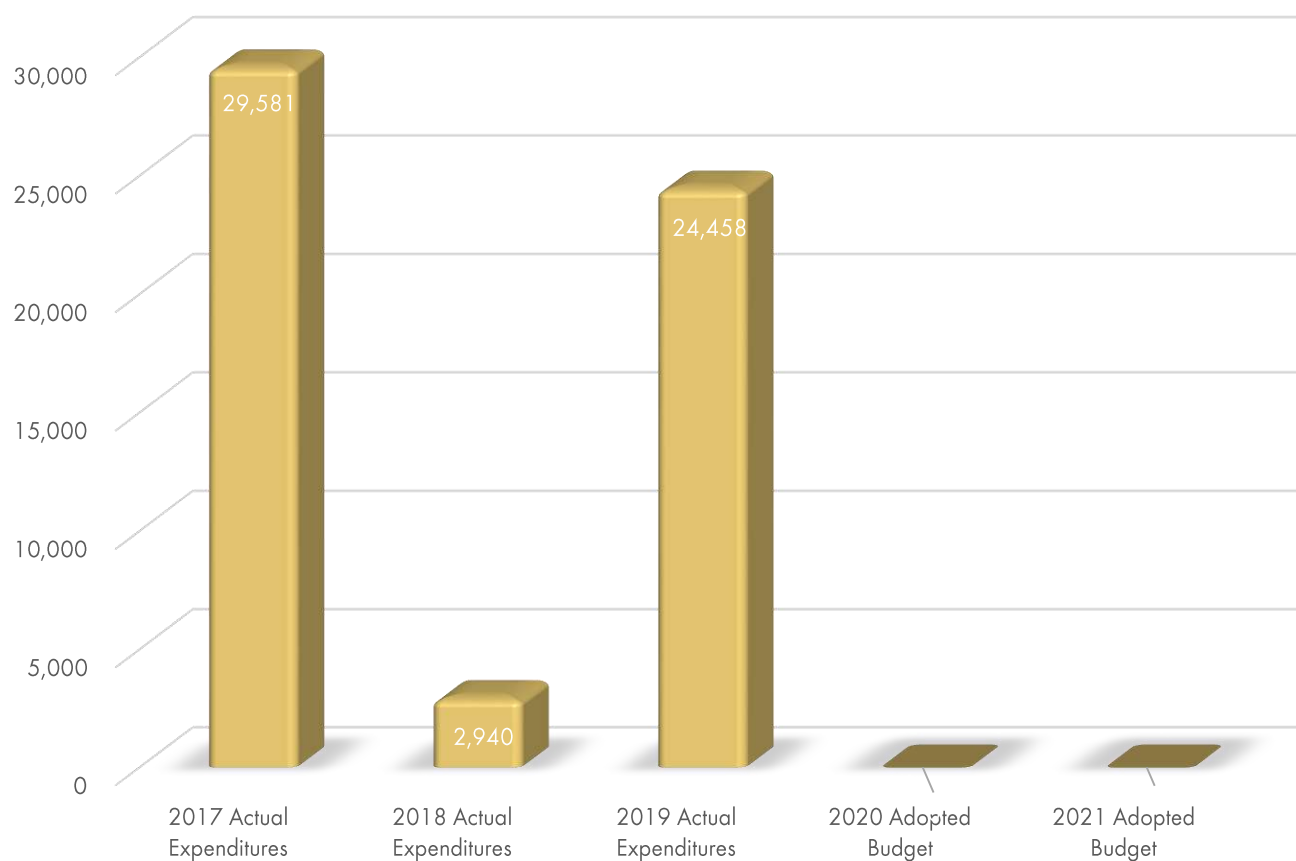
Law Library

Law Library Expenditures

Account Number	Account Name	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
LAW LIBRARY (21800):								
<i>Contractual Services:</i>								
4-100-21800-3320	Maintenance and Service Contracts	11,766	16,155	15,234	16,000	17,500	1,500	9.38%
<i>Other Charges:</i>								
4-100-21800-5230	Telecommunications	825	834	669	1,200	1,200	0	0.00%
<i>Materials and Supplies:</i>								
4-100-21800-6012	Books & Supplies	6,602	5,455	7,431	6,000	6,000	0	0.00%
<i>Capital Outlay:</i>								
4-100-21800-8202	Furniture & Fixtures	0	3,388	0	2,500	0	(2,500)	-100.00%
TOTAL LAW LIBRARY:		19,193	25,832	23,334	25,700	24,700	-1,000	-3.89%

RECORDS RESTORATION

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

Records Restoration

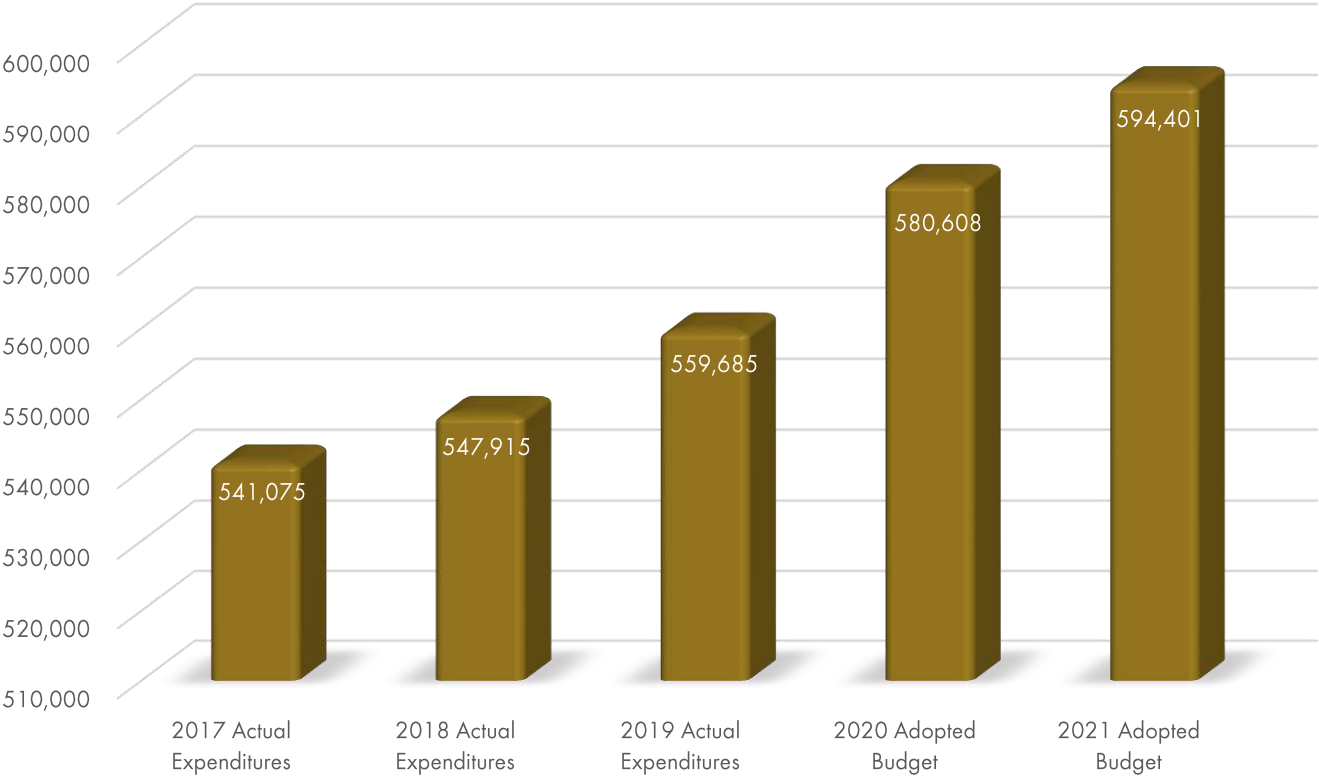
Records Restoration Expenditures

Account Number	Account Name	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
RECORDS RESTORATION (21910):								
<i>Contractual Services:</i>								
4-100-21910-3161	Microfilming	29,581	2,940	24,458	0	0	0	0.00%
TOTAL RECORDS RESTORATION:		29,581	2,940	24,458	0	0	0	0.00%

COMMONWEALTH’S ATTORNEY

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

Commonwealth's Attorney



Commonwealth's Attorney Expenditures

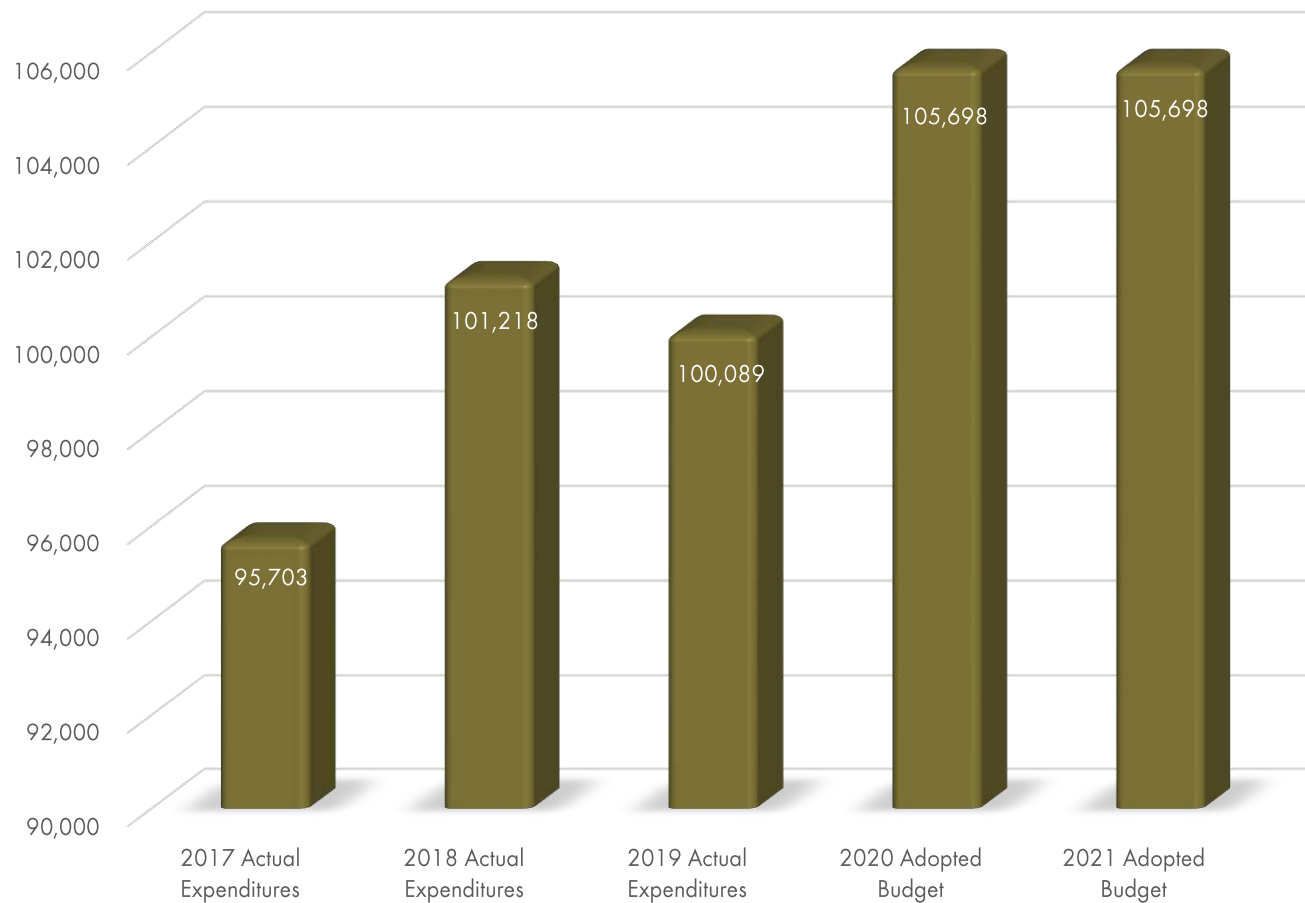
Account Number	Account Name	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
COMMONWEALTH'S ATTORNEY (22100):								
<i>Salaries & Wages:</i>								
4-100-22100-1100	Salaries & Wages – Regular	374,926	395,356	389,842	407,620	407,621	1	0.00%
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	27,204	28,908	28,273	31,182	31,183	1	0.00%
4-100-22100-2210	Virginia Retirement System	36,161	37,780	36,755	38,194	42,393	4,199	10.99%
4-100-22100-2215	Hybrid STD/LTD Premium	0	36	436	500	600	100	20.00%
4-100-22100-2310	Hospitalization Insurance	53,525	56,606	66,864	74,700	83,053	8,353	11.18%
4-100-22100-2400	Group Life Insurance	1,937	2,023	2,034	2,120	2,201	81	3.82%
4-100-22100-2600	Unemployment Insurance	214	172	153	240	100	(140)	-58.33%
4-100-22100-2700	Workers' Compensation Insurance	286	295	262	296	474	178	60.14%
4-100-22100-2900	Accrued Annual & Sick Leave	219	4,826	1,833	0	0	0	0.00%
<i>Contractual Services:</i>								
4-100-22100-3150	Professional Services	0	0	0	0	0	0	0.00%

COMMONWEALTH'S ATTORNEY, CONTINUED

Account Number	Account Name	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-22100-3166	Contractual Services	2,142	0	290	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	2,826	292	3,945	2,434	2,434	0	0.00%
4-100-22100-3500	Printing	519	0	0	0	0	0	0.00%
Other Charges:								
4-100-22100-5210	Postal Service	466	578	800	1,600	1,600	0	0.00%
4-100-22100-5230	Telecommunications	4,821	3,026	5,771	6,672	6,672	0	0.00%
4-100-22100-5540	Convention, Training, & Education	3,153	400	1,917	0	0	0	0.00%
4-100-22100-5810	Dues & Association Membership	1,509	2,265	3,900	1,200	1,500	300	25.00%
Materials and Supplies:								
4-100-22100-6001	Office Supplies	24,988	7,887	8,736	3,600	3,600	0	0.00%
4-100-22100-6012	Books & Supplies	3,952	5,038	5,914	4,000	4,720	720	18.00%
Capital Outlay:								
4-100-22100-8107	EDP Equipment	2,228	2,426	1,962	3,000	3,000	0	0.00%
TOTAL COMMONWEALTH'S ATTORNEY:		541,075	547,915	559,685	580,608	594,401	13,793	2.38%

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

Victim Witness Program Expenditures

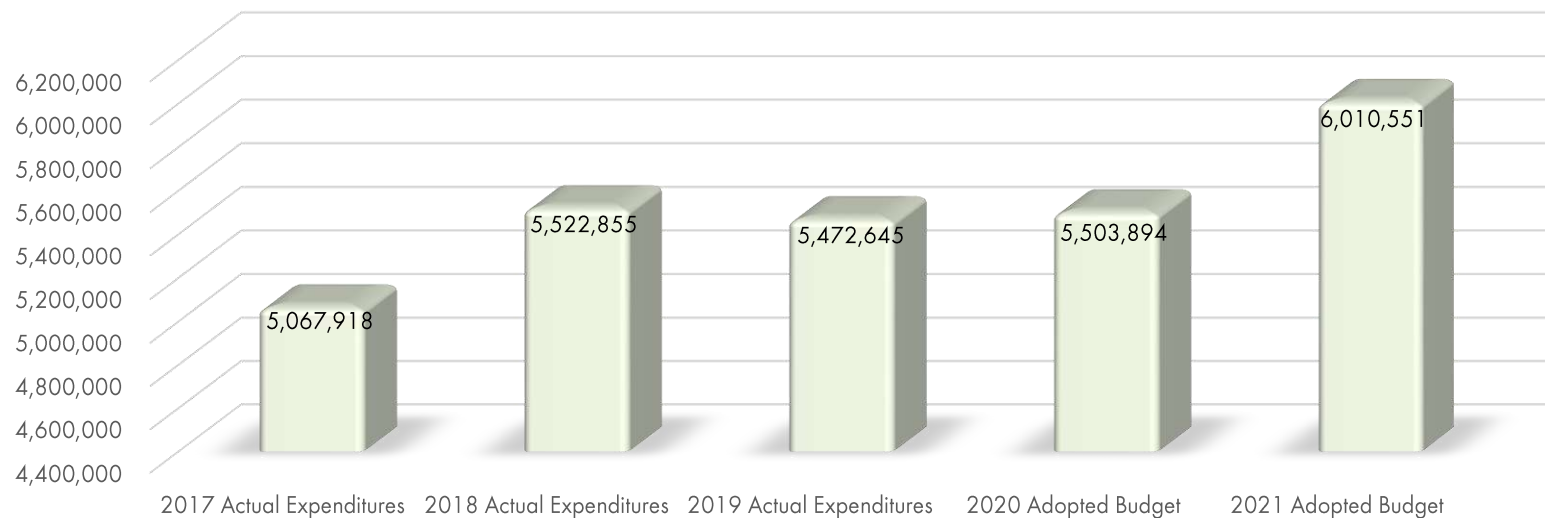
Account Number	Account Name	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
VICTIM-WITNESS (22200):								
<i>Salaries & Wages:</i>								
4-100-22200-1100	Salaries & Wages – Regular	61,143	51,832	53,646	53,646	53,646	0	0.00%
4-100-22200-1200	Salaries Overtime	0	0	-369	0	0	0	0.00%
4-100-22200-1300	Salaries & Wages – Part-Time	738	16,900	15,003	19,241	17,876	-1,365	-7.09%
<i>Employee Benefits:</i>								
4-100-22200-2100	FICA/Medicare - Employer	4,101	4,554	4,478	5,576	5,471	-104	-1.87%
4-100-22200-2210	Virginia Retirement System	4,786	4,984	5,042	5,027	5,663	636	12.65%
4-100-22200-2310	Hospitalization Insurance	13,744	14,582	15,792	15,800	17,561	1,761	11.15%
4-100-22200-2400	Group Life Insurance	256	266	279	279	298	19	6.81%
4-100-22200-2500	VRS Health Insurance Credit	64	67	60	59	60	1	1.69%
4-100-22200-2600	Unemployment Insurance	39	50	35	50	50	0	0.00%
4-100-22200-2700	Workers' Compensation Insurance	30	52	42	70	70	0	0.00%
<i>Other Charges:</i>								
4-100-22200-5210	Postage	490	392	0	600	552	-49	-8.08%
4-100-22200-5230	Telecommunications	490	548	501	750	500	-250	-33.33%

VICTIM WITNESS PROGRAM, CONTINUED

Account Number	Account Name	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-22200-5510	Mileage	398	498	1,078	950	854	-96	-10.11%
4-100-22200-5520	Convention, Training, & Education	225	2,072	0	0	0	0	0.00%
4-100-22200-5530	Food & Lodging	292	2,368	1,058	1,400	1,000	-400	-28.57%
4-100-22200-5540	Travel (Convention & Education)	0	0	625	750	700	-50	-6.67%
4-100-22200-5810	Dues & Association Membership	300	150	295	500	447	-53	-10.60%
Materials and Supplies:								
4-100-22200-6001	Office Supplies	5,114	1,802	2,524	1,000	950	-50	-5.00%
4-100-22200-6014	Operating Supplies	0	100	0	0	0	0	0.00%
Capital Outlay:								
4-100-13200-8207	EDP Equipment	3,492	0	0	0	0	0	0.00%
TOTAL VICTIM-WITNESS:		95,703	101,218	100,089	105,698	105,698	0	0.00%

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 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
SHERIFF - LAW ENFORCEMENT (31200):								
<i>Salaries & Wages:</i>								
4-100-31200-1100	Salaries & Wages – Regular	2,377,060	2,491,436	2,592,516	2,747,338	2,830,798	83,460	3.04%
4-100-31200-1200	Salaries & Wages - Overtime	293,062	315,110	247,502	225,000	225,000	0	0.00%
4-100-31200-1200-A	Specialized Training Stipend	0	0	0	0	0	0	0.00%
4-100-31200-1204	Salaries & Wages Holiday	0	15,160	63,122	67,673	69,703	2,030	3.00%
4-100-31200-1300	Salaries & Wages - Part-Time	133,378	123,308	114,464	115,650	115,650	0	0.00%
4-100-31200-1700	Stipends - On-Call	7,191	14,542	18,518	16,203	16,689	486	3.00%
<i>Employee Benefits:</i>								
4-100-31200-2100	FICA/Medicare - Employer	203,934	212,870	218,366	242,648	245,930	3,282	1.35%
4-100-31200-2210	Virginia Retirement System	231,493	242,995	243,562	257,426	294,403	36,977	14.36%
4-100-31200-2215	Hybrid Premium	238	563	618	500	700	200	40.00%
4-100-31200-2310	Hospitalization Insurance	506,302	566,637	617,580	645,000	743,434	98,434	15.26%
4-100-31200-2400	Group Life Insurance	12,350	12,999	13,438	14,406	15,286	880	6.11%
4-100-31200-2500	VRS Health Insurance Credit	0	4	0	0	0	0	0.00%
4-100-31200-2600	Unemployment Insurance	1,543	1,446	1,376	1,900	1,500	(400)	-21.05%
4-100-31200-2700	Workers' Compensation Insurance	80,751	72,777	50,380	80,751	80,751	0	0.00%

SHERIFF – LAW ENFORCEMENT, CONTINUED

Account Number	Account Name	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Contractual Services:</i>								
4-100-31200-3110	Professional Health Services	3,971	7,372	2,700	7,000	7,000	0	0.00%
4-100-31200-3180	Contractual Services/Warrants	1,578	6,389	3,211	12,476	17,000	4,524	36.26%
4-100-31200-3310	Repairs & Maintenance	51,393	61,536	73,814	45,000	75,000	30,000	66.67%
4-100-31200-3320	Maintenance & Service Contract	20,023	24,035	18,781	195,723	236,056	40,333	20.61%
4-100-31200-3600	Advertising	366	312	65	893	500	(393)	-44.01%
<i>Other Charges:</i>								
4-100-31200-5210	Postal Service	1,265	1,041	961	3,654	3,654	0	0.00%
4-100-31200-5230	Telecommunications	74,569	81,824	87,582	72,378	82,000	9,622	13.29%
4-100-31200-5305	Auto Insurance	28,417	31,044	32,011	31,055	41,000	9,945	32.02%
4-100-31200-5309	Inland Marine Insurance	10	11	26	0	50	50	0.00%
4-100-31200-5435	Rental Postage Meter/Scale	341	279	372	480	528	48	10.00%
4-100-31200-5510	Mileage	507	651	771	1,000	1,000	0	0.00%
4-100-31200-5530	Food & Lodging	23,813	42,727	36,849	32,132	36,000	3,868	12.04%
4-100-31200-5540	Convention, Training, & Education	9,828	13,906	12,803	15,258	20,000	4,742	31.08%
4-100-31200-5550	Extradition of Prisoners	626	2,676	1,189	4,500	4,500	0	0.00%
4-100-31200-5810	Dues & Association Membership	4,303	4,584	4,115	5,598	5,600	2	0.04%
<i>Materials and Supplies:</i>								
4-100-31200-6001	Office Supplies	8,756	8,473	9,987	7,816	8,200	384	4.91%
4-100-31200-6004	Medical Supplies	0	0	0	0	7,500	7,500	0.00%

SHERIFF – LAW ENFORCEMENT, CONTINUED

Account Number	Account Name	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-31200-6008	Vehicles Supplies (Gas)	95,365	110,145	119,695	129,021	141,107	12,086	9.37%
4-100-31200-6009	Auto Repairs & Maintenance	286	791	1,109	2,500	2,500	0	0.00%
4-100-31200-6010	Police Supplies	76,337	97,613	79,317	91,621	92,000	379	0.41%
4-100-31200-6011	Uniforms and Wearing Apparel	10,555	15,185	13,532	9,000	14,000	5,000	55.56%
4-100-31200-6012	Books and Subscriptions	700	0	1,118	1,178	1,200	22	1.87%
4-100-31200-6030	Drug Dog	425	459	663	750	1,500	750	100.00%
Payment to Joint Operations:								
4-100-31200-7000	Training School	49,600	49,600	51,460	50,220	55,800	5,580	11.11%
4-100-31200-7001	Special Task Force	8,896	16,123	16,319	17,500	17,850	350	2.00%
4-100-31200-7002	Gang Grant	2,965	2,206	2,091	3,500	3,500	0	0.00%
Capital Outlay:								
4-100-31200-8103	Communication Equipment	0	0	0	7,335	7,000	(335)	-4.57%
4-100-31200-8105	Motor Vehicles & Equipment	0	0	93,360	0	0	0	0.00%
4-100-31200-8202	Furniture & Fixtures	55	165	0	500	500	0	0.00%
4-100-31200-8207	EDP Equipment	130,689	130,831	155,452	0	0	0	0.00%
4-100-31200-8214	Range Site Improvements	478	81	776	2,100	2,100	0	0.00%
4-131-03120-0001	Asset Sharing Expenditures	481,738	579,815	243,093	129,595	193,662	64,067	49.44%
DMV Grant Program:								
4-100-31200-1201	Salaries & Wages- Overtime - DMV	19,201	20,014	21,353	19,250	21,000	1,750	9.09%

SHERIFF – LAW ENFORCEMENT, CONTINUED

Account Number	Account Name	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Employee Benefits:</i>								
4-100-31200-2101	FICA/Medicare - Employer - DMV	1,017	1,414	1,464	1,473	1,607	134	9.06%
<i>Materials and Supplies:</i>								
4-100-31200-6010-009	Police Supplies - DMV Grant	4,180	0	0	4,180	4,180	0	0.00%
<i>Bulletproof Vest Program</i>								
<i>Materials and Supplies:</i>								
4-100-31200-6010-001	Police Supplies - Bulletproof Vest Grant	0	0	793	17,738	17,738	0	0.00%
<i>Forestry Grant Program:</i>								
<i>Salaries & Wages:</i>								
4-100-31200-1202	Salaries & Wages- Overtime - Forestry	5,780	4,958	5,993	5,280	5,280	0	0.00%
<i>Employee Benefits:</i>								
4-100-31200-2102	FICA/Medicare - Employer - Forestry	352	362	387	404	404	(0)	-0.02%
<i>Project Lifesaver Program:</i>								
<i>Materials and Supplies:</i>								
4-100-31200-6010-004	Police Supplies - Project Lifesaver	1,054	417	1,818	3,500	3,491	(9)	-0.26%
<i>Materials and Supplies:</i>								
4-100-31200-6010-006	Police Supplies - Youth Camp	581	567	584	500	1,000	500	100.00%

SHERIFF – LAW ENFORCEMENT, CONTINUED

Account Number	Account Name	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Project Backpack Program:</i>								
<i>Materials and Supplies:</i>								
4-100-31200-6010-008	Police Supplies - Project Backpack	855	2,764	725	10,150	10,150	0	0.00%
<i>Town of Edinburg Law Enforcement Services:</i>								
<i>Salaries & Wages:</i>								
4-100-31200-1100-010	Salaries & Wages – Regular - EPD	48,827	51,664	60,012	68,680	86,090	17,410	25.35%
4-100-31200-1200-010	Salaries & Wages - Overtime - EPD	1,642	2,026	1,419	0	0	0	0.00%
<i>Employee Benefits:</i>								
4-100-31200-2100-010	FICA/Medicare - Employer - EPD	3,892	3,897	4,768	5,254	6,586	1,332	25.35%
4-100-31200-2210-010	Virginia Retirement System - EPD	5,142	4,995	5,486	6,435	8,953	2,518	39.13%
4-100-31200-2310-010	Hospitalization - EPD	5,590	17,281	14,996	15,700	17,401	1,701	10.83%
4-100-31200-2400-010	Group Life - EPD	275	268	303	360	465	105	29.14%
4-100-31200-2600-010	Unemployment - EPD	121	76	69	125	100	(25)	-20.00%
4-100-31200-2700-010	Workers' Compensation - EPD	1,394	1,422	1,051	500	2,050	1,550	310.00%
4-100-31200-2900-010	Accrued Annual & Sick Leave - EPD	946	0	0	0	0	0	0.00%
<i>Contractual Services:</i>								
4-100-31200-3310-010	Repairs & Maintenance - EPD	0	0	0	200	0	(200)	-100.00%
<i>Materials and Supplies:</i>								
4-100-31200-6008-010	Vehicles Supplies (Gas) - EPD	2,495	400	0	2,000	0	(2,000)	-100.00%

SHERIFF – LAW ENFORCEMENT, CONTINUED

Account Number	Account Name	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Payment to Joint Operations:</i>								
4-100-31200-7000-010	Training School - EPD	0	0	0	1,240	0	(1,240)	-100.00%
<i>Salaries & Wages:</i>								
<i>Toms Brook LE Services</i>								
4-100-31200-1100-013	Salaries & Wages – Regular - Toms Brook	0	0	0	0	0	0	0.00%
4-100-31200-1300-013	Salaries & Wages - Overtime - Toms Brook	0	0	10,095	0	0	0	0.00%
<i>Employee Benefits:</i>								
4-100-31200-2100-013	FICA/Medicare - Employer - Toms Brook	0	0	0	0	0	0	0.00%
4-100-31200-2210-013	Virginia Retirement System - Toms Brook	0	0	0	0	0	0	0.00%
4-100-31200-2310-013	Hospitalization - Toms Brook	0	0	0	0	0	0	0.00%
4-100-31200-2400-013	Group Life - Toms Brook	0	0	0	0	0	0	0.00%
4-100-31200-2600-013	Unemployment - Toms Brook	0	0	0	0	0	0	0.00%
4-100-31200-2700-013	Workers' Compensation - Toms Brook	0	0	0	0	0	0	0.00%
<i>DCJS - SRO Grant</i>								
<i>Salaries & Wages:</i>								
4-100-31200-1100-015	Salaries & Wages- Overtime - SRO	0	0	28,725	0	43,045	43,045	0.00%

SHERIFF – LAW ENFORCEMENT, CONTINUED

Account Number	Account Name	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Employee Benefits:</i>								
4-100-31200-2100-015	FICA/Medicare - Employer - SRO Grant	0	0	2,199	0	3,293	3,293	0.00%
4-100-31200-2210-015	VRS - SRO Grant	0	0	1,438	0	4,735	4,735	0.00%
4-100-31200-2310-015	Hospitalization - SRO Grant	0	0	7,824	0	8,773	8,773	0.00%
4-100-31200-2400-015	Group Life - SRO Grant	0	0	227	0	213	213	0.00%
4-100-31200-2600-015	SRO - Unemployment	0	0	0	0	0	0	0.00%
4-100-31200-2700-015	SRO - Worker's Compensation	0	0	0	0	947	947	0.00%
<i>ICAC Grant</i>								
<i>Contractual Services:</i>								
4-100-31200-3180-016	Contractual Services- Crimes Against Children	0	0	3,699	4,000	5,000	1,000	25.00%
TOTAL SHERIFF - LAW ENFORCEMENT:		5,067,918	5,522,855	5,472,645	5,503,894	6,010,551	506,657	9.21%

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 and Rescue

Volunteer Fire Department Expenditures

Account Number	Account Name	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
VOLUNTEER FIRE & RESCUE (32200):								
<i>Employee Benefits:</i>								
4-100-32200-2510	Group Accident/Sickness Insurance	24,604	24,604	24,604	25,000	28,934	3,934	15.74%
4-100-32200-2700	Workers' Compensation Insurance	136,728	85,489	68,877	86,000	95,177	9,177	10.67%
<i>Contractual Services:</i>								
4-100-32200-3110	Professional Health Services	0	0	0	0	2,000	2,000	0.00%
4-100-32200-3180	Contractual Services	0	0	0	0	1,500	1,500	100.00%
4-100-32200-3310	Repairs & Maintenance	19,479	44,065	41,206	68,000	40,000	(28,000)	-41.18%
4-100-32200-3320	Maintenance & Service Contracts	0	0	0	0	0	0	0.00%
<i>Other Charges:</i>								
4-100-32200-5308	General Liability Insurance	291,172	2,607	138,702	75,454	140,500	65,046	86.21%
4-100-32200-5540	Convention, Training, & Education	2,025	0	2,120	6,750	5,000	(1,750)	-25.93%
4-100-32200-5640	Contributions	495,000	480,000	512,000	510,000	512,000	2,000	0.39%
4-100-32200-5641	State Fire Program Fund	81,320	83,776	86,737	79,391	82,576	3,185	4.01%
4-100-32200-5643	Four for Life Funds	43,266	0	49,540	47,449	41,119	(6,330)	-13.34%
4-100-32200-5644	Lord Fairfax EMS Council	13,665	13,665	13,665	13,665	13,665	0	0.00%
<i>Materials and Supplies:</i>								
4-100-32300-6002	Food Supplies	0	0	0	0	1,000	1,000	0.00%

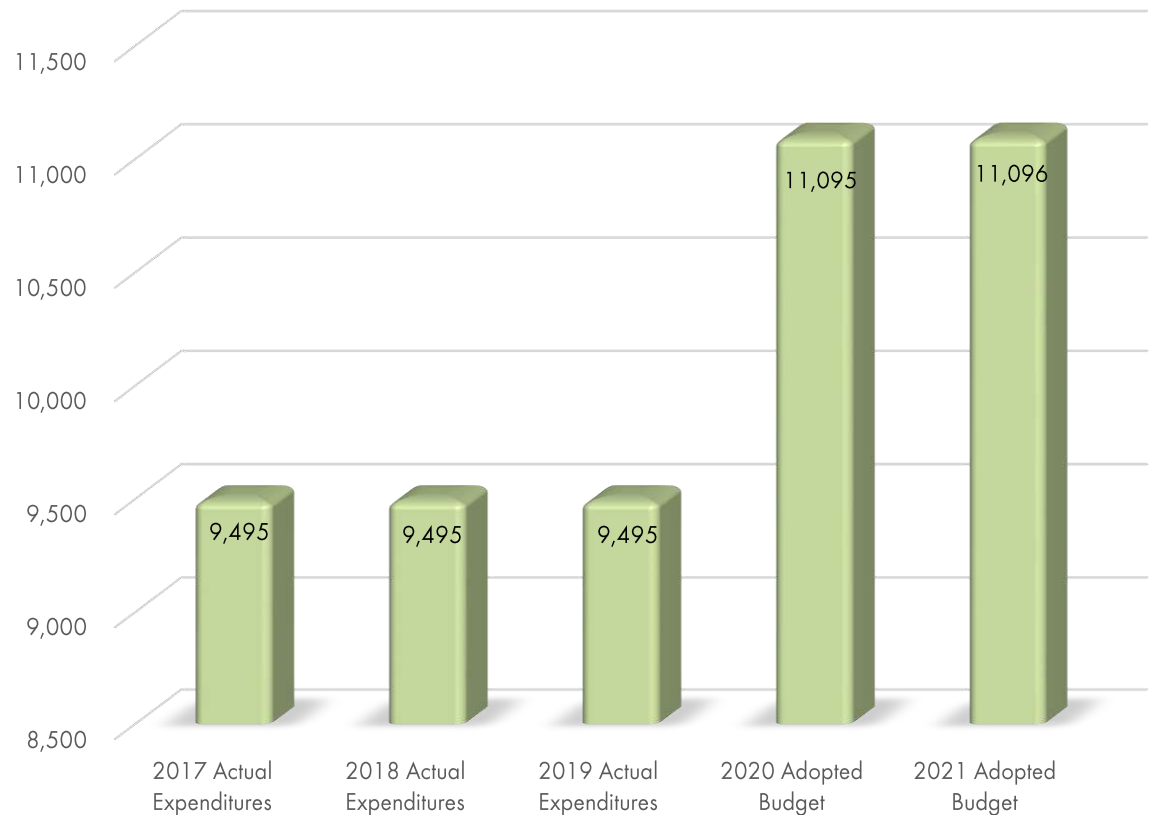
VOLUNTEER FIRE DEPARTMENT, CONTINUED

Account Number	Account Name	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-32200-6008	Vehicles Supplies (Gas)	71,571	87,374	97,240	101,000	100,000	(1,000)	-0.99%
4-100-32200-6009	Repairs and Maintenance Supplies	0	2,000	1,546	24,000	24,000	0	0.00%
4-100-32200-6011	Uniforms and Wearing Apparel	0	549	0	0	0	0	0.00%
4-100-32200-6012	Books & Supplies	0	1,590	5,700	4,884	4,884	0	0.00%
4-100-32200-6014	Operating Supplies	0	600	116	0	5,000	5,000	0.00%
<i>Capital Outlay:</i>								
4-100-32200-8101	Machinery and Equipment	0	28,782	0	0	0	0	0.00%
4-100-32200-8207	Computer Equipment & Hardware	0	0	0	0	0	0	100.00%
TOTAL VOLUNTEER FIRE & RESCUE:		1,178,829	855,103	1,042,054	1,041,593	1,097,355	55,762	5.35%

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 Extinction Service



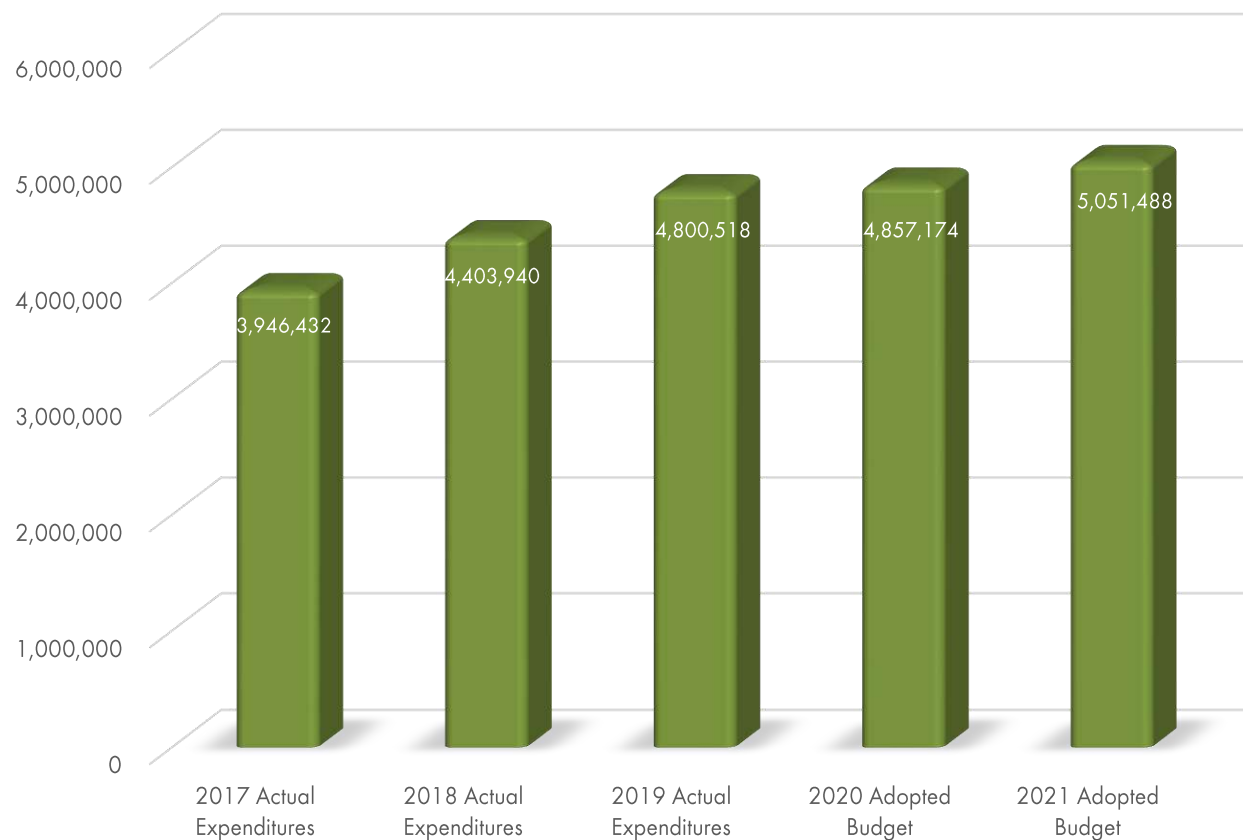
Forest Fire Protection Expenditures

Account Number	Account Name	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
FOREST FIRE EXTINCTION SERVICE (32400):								
<i>Other Charges:</i>								
4-100-32400-5645	Support/State Forest Service	9,495	9,495	9,495	11,095	11,096	1	0.01%
TOTAL FOREST FIRE EXTINCTION:		9,495	9,495	9,495	11,095	11,096	1	0.01%

FIRE AND RESCUE

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

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

Fire & Rescue

Fire and Rescue Expenditures

Account Number	Account Name	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
FIRE/RESCUE (32500):								
<i>Salaries & Wages:</i>								
4-100-32500-1100	Salaries & Wages – Regular	2,110,372	2,202,095	2,505,635	2,621,133	2,631,516	10,383	0.40%
4-100-32500-1100	Salaries & Wages - Stand-By Compensation	0	0	0	9,925	9,925	0	0.00%
4-100-32500-1200	Salaries & Wages – Overtime	441,629	421,980	543,479	453,977	453,977	0	0.00%
4-100-32500-1204	Salaries & Wages – Holiday Pay	0	0	0	0	0	0	0.00%
4-100-32500-1300	Salaries & Wages – Part-Time	23,546	14,793	29,367	20,000	20,000	0	0.00%
4-100-32500-1700	Stipend for Services	32,500	38,167	89,750	97,000	103,000	6,000	6.19%
<i>Employee Benefits:</i>								
4-100-32500-2100	FICA/Medicare - Employer	189,090	191,658	225,167	244,956	246,209	1,253	0.51%
4-100-32500-2210	Virginia Retirement System	200,183	211,302	231,301	245,600	273,678	28,078	11.43%
4-100-32500-2215	Hybrid STD/LTD Premium	160	224	198	325	500	175	53.85%
4-100-32500-2310	Hospitalization Insurance	423,393	529,125	639,824	577,804	722,017	144,213	24.96%
4-100-32500-2400	Group Life Insurance	10,742	11,316	12,803	13,708	14,210	502	3.66%
4-100-32500-2500	VRS Health Insurance Credit	2,677	2,829	2,746	2,912	2,368	(544)	-18.67%
4-100-32500-2600	Unemployment Insurance	1,439	1,310	1,331	1,000	1,500	500	50.00%
4-100-32500-2700	Workers' Compensation Insurance	91,502	92,733	83,744	95,000	100,000	5,000	5.26%
4-100-32500-2900	Accrued Annual & Sick Leave Payout	8,682	17,538	7,621	0	0	0	0.00%

FIRE AND RESCUE, CONTINUED

Account Number	Account Name	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Contractual Services:								
4-100-32500-3110	Professional Health Services	52,483	50,348	34,967	55,000	40,000	(15,000)	-27.27%
4-100-32500-3150	Professional Services	3,875	4,000	10,375	16,500	16,500	0	0.00%
4-100-32500-3310	Repairs & Maintenance	49,368	36,166	28,025	12,500	22,500	10,000	80.00%
4-100-32500-3320	Maintenance & Service Contract	77,785	65,881	63,104	75,000	64,084	(10,916)	-14.55%
4-100-32500-3500	Printing	243	475	0	2,000	2,000	0	0.00%
Other Charges:								
4-100-32500-5210	Postal Service	272	317	255	400	300	(100)	-25.00%
4-100-32500-5230	Telecommunications	7,673	9,028	10,237	9,200	10,500	1,300	14.13%
4-100-32500-5305	Auto Insurance	8,508	8,026	8,205	9,000	9,000	0	0.00%
4-100-32500-5309	Contractor Equipment Insurance	102	102	103	0	0	0	0.00%
4-100-32500-5510	Mileage	1,225	2,045	659	2,450	1,500	(950)	-38.78%
4-100-32500-5530	Food & Lodging	4,401	3,378	3,204	14,590	12,000	(2,590)	-17.75%
4-100-32500-5540	Convention, Training, & Education	8,772	11,889	13,758	26,000	26,000	0	0.00%
4-100-32500-5810	Dues & Association Membership	1,439	760	855	1,485	2,005	520	35.02%
Materials and Supplies:								
4-100-32500-6001	Office Supplies	4,029	2,885	2,965	4,000	4,000	0	0.00%
4-100-32500-6002	Food Supplies	0	0	0	500	1,000	500	100.00%
4-100-32500-6009	Auto Repairs & Maintenance	7,928	2,573	8,281	17,000	12,000	(5,000)	-29.41%
4-100-32500-6011	Uniforms and Wearing Apparel	27,704	53,839	58,749	51,700	49,700	(2,000)	-3.87%

FIRE AND RESCUE, CONTINUED

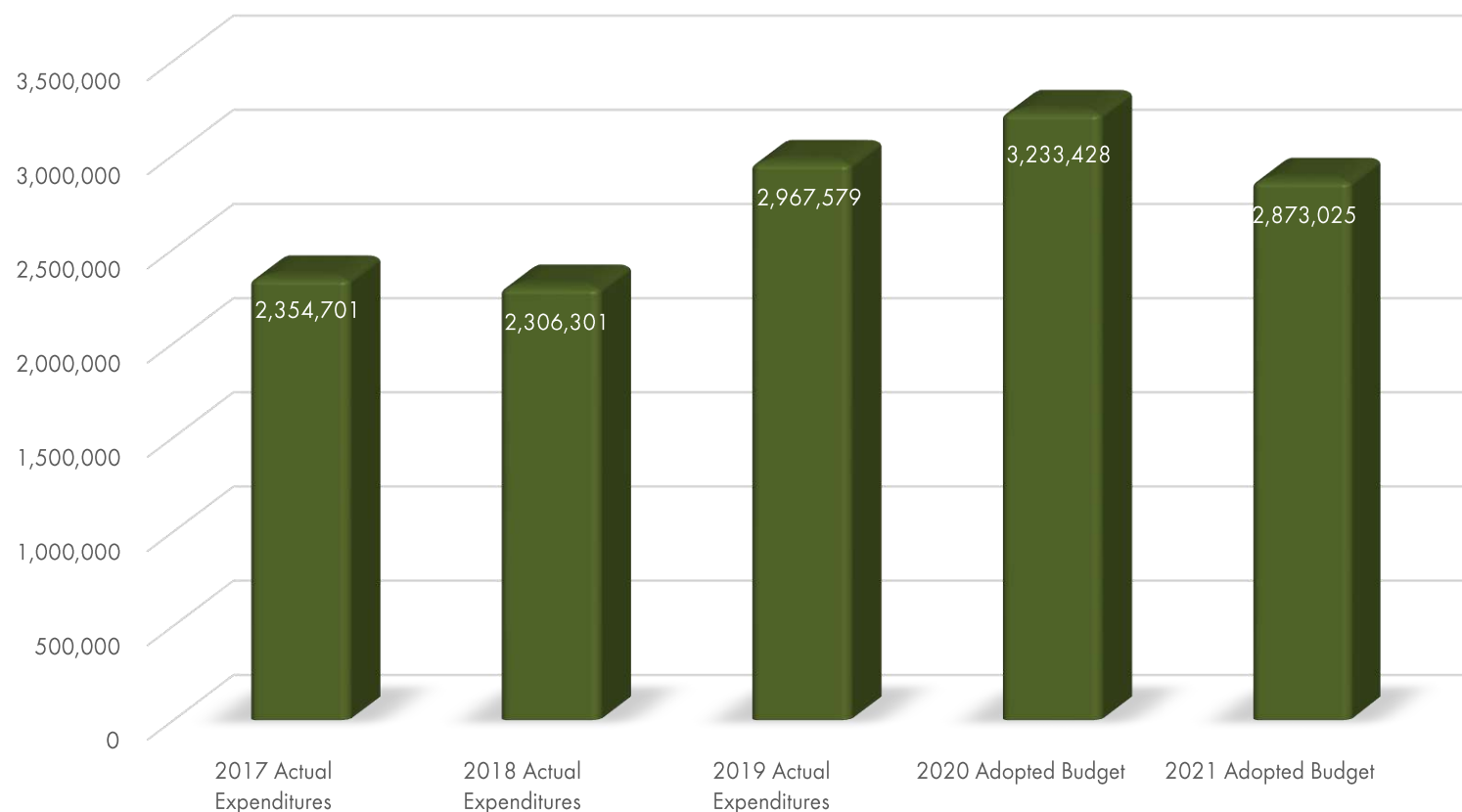
Account Number	Account Name	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-32500-6012	Books & Supplies	6,209	3,554	1,113	4,000	990	(3,010)	-75.25%
4-100-32500-6013	Training Supplies	970	94	0	0	0	0	0.00%
4-100-32500-6014	Operating Supplies	11,351	11,702	8,982	17,000	17,000	0	0.00%
4-100-32500-6099	Fire Marshall Operating Supplies	0	0	0	0	4,500	4,500	0.00%
Capital Outlay:								
4-100-32500-8101	Machinery and Equipment	18,077	78,348	970	7,000	51,000	44,000	628.57%
4-100-32500-8102	Furniture and Fixtures	0	1,355	4,089	2,000	4,000	2,000	100.00%
4-100-32500-8105	Motor Vehicles and Equipment	0	206,320	60,000	0	0	0	0.00%
4-100-32500-8207	EDP Equipment	463	0	0	26,000	0	(26,000)	-100.00%
Local Emergency Management Program Grant (LEMPG):								
Other Charges:								
4-100-32500-1700-001	Stipends	0	0	0	0	5,000	5,000	-100.00%
4-100-32500-3320-001	Maintenance & Serv Contract _LEMPG	1,280	225	0	0	0	0	0.00%
4-100-32500-5230-001	Telecommunications - LEMPG	4,178	4,193	3,990	4,500	4,500	0	0.00%
4-100-32500-5530-001	Food & Lodging - LEMPG	198	883	528	1,000	1,000	0	0.00%
4-100-32500-5540-001	Convention, Training, & Education - LEMPG	0	636	1,275	1,000	1,000	0	0.00%
4-100-32500-5810-001	Dues & Association Membership - LEMPG	200	0	0	0	0	0	0.00%
Materials and Supplies:								
4-100-32500-6001-001	Office Supplies - LEMPG	125	206	0	0	0	0	0.00%

FIRE AND RESCUE, CONTINUED

Account Number	Account Name	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-32500-6012-001	Books & Supplies - LEMPG	0	0	0	0	0	0	0.00%
4-100-32500-6013-001	Educational/Recreational Supplies - LEMPG	0	0	0	0	0	0	0.00%
4-100-32500-6014-001	Operating Supplies - LEMPG	19,905	16,812	17,025	17,009	12,009	(5,000)	-29.40%
Capital Outlay:								
4-100-32500-8207-003	EDP Equipment - LEMPG	0	0	0	0	0	0	0.00%
Grant								
4-100-32500-6014-011	Other Operating Supplies - Walmart Grant	0	0	1,499	0	1,500	1,500	0.00%
TOTAL FIRE/RESCUE:		3,946,432	4,403,940	4,800,518	4,857,174	5,051,488	194,315	4.00%

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.

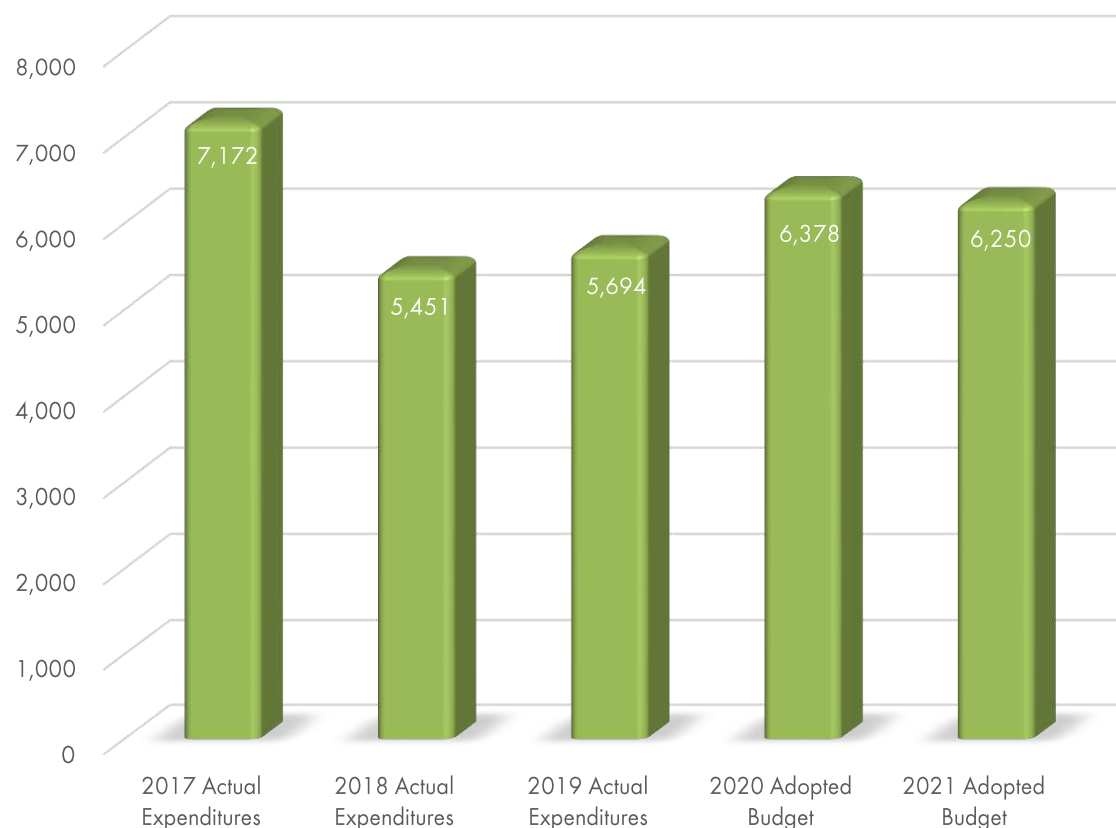
Adult Corrections and Detention

Adult Corrections and Detention Expenditures

Account Number	Account Name	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
ADULT CORRECTIONS & DETENTION (33100):								
4-100-33100-5851	Contribution to RSW Regional Jail	2,354,701	2,306,301	2,967,579	3,233,428	2,873,025	-360,403	-11.15%
TOTAL ADULT CORRECTIONS & DETENTION:		2,354,701	2,306,301	2,967,579	3,233,428	2,873,025	(360,403)	-11.15%

PROCESSING CENTER

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

Processing Center

Processing Center Expenditures

Account Number	Account Name	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
PROCESSING CENTER (33200):								
<i>Contractual Services:</i>								
4-100-33200-3180	Contractual Services	4,290	4,276	0	0	0	0	0.00%
4-100-33200-3310	Repair & Maintenance Services	513	214	0	300	250	-50	-16.67%
4-100-33200-3320	Maintenance & Service Contracts	1,526	0	4,276	4,278	4,300	22	0.51%
<i>Other Charges:</i>								
4-100-33200-5130	Water & Sewer	843	961	790	1,000	900	-100	-10.00%
4-100-33200-5230	Telecommunications	0	0	628	700	700	0	0.00%
<i>Materials and Supplies:</i>								
4-100-33200-6007	Repair & Maintenance Supplies	0	0	0	100	100	0	0.00%
TOTAL PROCESSING CENTER:		7,172	5,451	5,694	6,378	6,250	-128	-2.01%

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 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
JUVENILE PROBATION & DETENTION (33300):								
<i>Other Charges:</i>								
4-100-33300-5230	Telecommunications	2,744	2,660	2,138	3,000	3,000	0	0.00%
4-100-33300-5851	Northwest Regional Juvenile Detention Center	454,421	484,149	534,010	519,697	655,685	135,988	26.17%
<i>Materials and Supplies:</i>								
4-100-33300-6001	Office Supplies	124	298	211	300	300	0	0.00%
4-100-33300-8202	Furniture & Fixtures	0	0	1,680	0	0	0	0.00%
<i>Virginia Juvenile Community Crime Control Act (VJCCCA) Program:</i>								
<i>Contractual</i>								
<i>Services:</i>								
4-100-33300-3160-001	Miscellaneous Services - VJCCCA	26,407	29,271	21,407	30,904	31,204	300	0.97%
<i>Other Charges</i>								
4-100-33300-5230	Telecommunications - VJCCCA	0	0	1,415	0	0	0	0.00%
<i>Materials and Supplies:</i>								
4-100-33300-6001-001	Office Supplies - VJCCCA	577	0	73	300	300	0	0.00%
TOTAL JUVENILE PROBATION & DETENTION:		484,273	516,378	560,935	554,201	690,489	136,288	24.59%

BUILDING INSPECTIONS

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

Building Inspections

Building Inspections Expenditures

Account Number	Account Name	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
BUILDING INSPECTIONS (34410):								
<i>Salaries & Wages:</i>								
4-100-34410-1100	Salaries & Wages – Regular	239,457	248,992	281,962	295,209	317,945	22,736	7.70%
4-100-34410-1700	Stipends	0	0	0	1,225	1,300	75	6.12%
<i>Employee Benefits:</i>								
4-100-34410-2100	FICA/Medicare - Employer	17,284	17,522	19,974	22,677	24,422	1,745	7.70%
4-100-34410-2210	Virginia Retirement System	22,103	23,864	26,452	27,700	33,066	5,366	19.37%
4-100-34410-2215	Hybrid STD/LTD Premium	163	806	838	800	950	150	18.75%
4-100-34410-2310	Hospitalization Insurance	54,511	63,555	64,238	74,616	87,483	12,867	17.24%
4-100-34410-2400	Group Life Insurance	1,184	1,278	1,464	1,550	1,717	167	10.77%
4-100-34410-2500	VRS Health Insurance Credit	296	320	314	350	286	(64)	-18.29%
4-100-34410-2600	Unemployment Insurance	145	198	152	300	100	(200)	-66.67%
4-100-34410-2700	Workers' Compensation Insurance	4,751	4,710	6,069	6,100	7,300	1,200	19.67%
4-100-34410-2900	Accrued Annual and Sick Leave	5,446	0	0	0	0	0	0.00%
<i>Contractual Services:</i>								
4-100-34410-3150	Professional Services	0	0	20	0	0	0	0.00%
4-100-34410-3310	Repairs and Maintenance	3,474	1,172	2,555	1,000	1,000	0	0.00%
4-100-34410-3320	Maintenance & Service Contract	2,659	2,404	2,450	2,255	2,255	0	0.00%
4-100-34410-3320-001	Maintenance & Service Contract	0	0	0	0	0	0	0.00%

BUILDING INSPECTIONS, CONTINUED

Account Number	Account Name	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-34410-3500	Printing	323	0	81	400	400	0	0.00%
4-100-34410-3600	Advertising	0	0	0	160	160	0	0.00%
Other Charges:								
4-100-34410-5210	Postal Service	414	475	423	1,000	1,500	500	50.00%
4-100-34410-5230	Telecommunications	3,787	4,264	3,912	3,000	1,900	(1,100)	-36.67%
4-100-34410-5305	Auto Insurance	1,927	1,927	1,970	2,000	2,400	400	20.00%
4-100-34410-5510	Mileage	454	383	427	0	1,000	1,000	0.00%
4-100-34410-5530	Food & Lodging	1,234	1,498	641	820	1,000	180	21.95%
4-100-34410-5540	Convention, Training, & Education	2,095	3,609	1,560	2,400	2,400	0	0.00%
4-100-34410-5810	Dues & Association Membership	495	450	185	925	525	(400)	-43.24%
Materials and Supplies:								
4-100-34410-6001	Office Supplies	871	1,904	2,942	1,500	1,500	0	0.00%
4-100-34410-6008	Vehicles Supplies (Gas)	4,955	5,890	6,680	7,500	8,000	500	6.67%
4-100-34410-6009	Auto Repairs & Maintenance	0	5	22	1,500	1,000	(500)	-33.33%
4-100-34410-6011	Uniforms and Wearing Apparel	390	993	858	1,000	1,000	0	0.00%
4-100-34410-6012	Books & Subscriptions	0	0	1,600	0	1,000	1,000	0.00%
4-100-34410-6014	Operating Supplies	31	316	390	500	500	0	0.00%
4-100-34410-6015	Code Books	2,558	1,027	0	2,500	0	(2,500)	-100.00%
4-100-34410-6045	Code Books for Resale	0	0	4,043	600	600	0	0.00%
Capital Outlay:								
4-100-34410-8105	Vehicle (Code Enforcement)	0	22,642	22,641	0	0	0	0.00%

BUILDING INSPECTIONS, CONTINUED

Account Number	Account Name	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-34410-8201	Machinery and Equipment (Replacement)	8	0	0	3,600	0	(3,600)	-100.00%
4-100-34410-8202	Furniture and Fixtures	248	270	0	1,000	1,000	0	0.00%
4-100-34410-8203	Communications Equipment	0	437	0	0	0	0	0.00%
4-100-34410-8207	EDP Equipment	0	160	920	300	0	(300)	-100.00%
TOTAL BUILDING INSPECTIONS:		371,262	411,068	456,009	464,487	503,709	39,222	8.44%

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 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
ANIMAL CONTROL (35100):								
<i>Salaries & Wages:</i>								
4-100-35100-1100	Salaries & Wages – Regular	75,993	78,518	83,727	86,089	86,090	1	0.00%
4-100-35100-1300	Salaries & Wages-Part-Time	0	0	0	0	0	0	0.00%
4-100-35100-1700	Stipends - On-Call	0	0	1,279	3,175	3,368	193	6.08%
<i>Employee Benefits:</i>								
4-100-35100-2100	FICA/Medicare - Employer	5,598	6,212	6,835	6,829	6,844	15	0.22%
4-100-35100-2210	Virginia Retirement System	7,335	7,694	7,809	7,552	8,953	1,401	18.55%
4-100-35100-2310	Hospitalization Insurance	19,063	22,117	22,288	23,600	17,401	(6,199)	-26.27%
4-100-35100-2400	Group Life Insurance	393	412	432	450	465	15	3.33%
4-100-35100-2600	Unemployment Insurance	48	42	40	100	100	0	0.00%
4-100-35100-2700	Workers' Compensation Insurance	701	744	748	800	1,442	642	80.25%
4-100-35100-2900	Accrued Annual & Sick Leave	0	3,398	0	4,818	0	(4,818)	-100.00%
<i>Contractual Services:</i>								
4-100-35100-3110	Professional Health Services	0	1,054	949	3,052	4,630	1,578	51.70%
4-100-35100-3310	Repairs and Maintenance	3,230	2,025	4,257	2,878	4,812	1,934	67.20%
4-100-35100-3320	Maintenance & Service Contract	0	2,778	1,406	6,000	6,000	0	0.00%

ANIMAL CONTROL, CONTINUED

Account Number	Account Name	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Other Charges:								
4-100-35100-3600	Advertising	27	126	150	0	150	150	0.00%
4-100-35100-5230	Telecommunications	2,564	1,774	1,780	2,886	2,936	50	1.73%
4-100-35100-5305	Auto Insurance	1,445	963	985	963	1,025	62	6.44%
4-100-35100-5540	Convention, Training, & Education	1,005	2,174	250	1,975	5,000	3,025	153.16%
4-100-35100-5810	Dues and Memberships	0	40	75	195	195	0	0.00%
4-100-35100-5820	Claims/Seized Animal Care	199	0	0	1,000	1,000	0	0.00%
Materials and Supplies:								
4-100-35100-6008	Vehicles Supplies (Gas)	6,573	7,374	8,733	8,747	9,424	677	7.74%
4-100-35100-6009	Auto Repairs & Maintenance	85	0	33	243	243	0	0.00%
4-100-35100-6010	Police Supplies	3,113	2,678	2,907	3,127	3,200	73	2.33%
4-100-35100-6011	Uniforms and Wearing Apparel	628	415	1,050	1,266	1,300	34	2.69%
4-100-35100-6033	Dog Tags	761	700	700	704	751	47	6.68%
4-100-35100-6099	Dog Warden Supplies	2,291	2,399	75	4,500	4,500	0	0.00%
Capital Outlay:								
4-100-35100-8105	Vehicle (Animal Control)	0	0	49,427	0	0	0	0.00%
Tracey Webb Grant								
Contractual Services:								
4-100-35100-3320-001	Maintenance & Service Contract	0	0	163	592	290	(302)	-51.01%
Other Charges:								
4-100-35100-5540-001	Convention, Training, & Education	0	750	0	0	0	0	0.00%

ANIMAL CONTROL, CONTINUED

Account Number	Account Name	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Materials and Supplies:</i>								
4-100-35100-6010-001	Police Supplies	0	0	11,991	13,878	879	(12,999)	-93.67%
<i>Materials and Supplies:</i>								
4-100-35100-8107-001	Machinery and Equipment	0	9,526	5,320	5,348	43,710	38,362	717.31%
TOTAL ANIMAL CONTROL:		131,053	153,913	213,410	190,767	214,708	23,941	12.55%

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 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
ANIMAL SHELTER (35200):								
<i>Salaries & Wages:</i>								
4-100-35200-1100	Salaries & Wages – Regular	119,834	126,173	123,139	133,859	133,200	(659)	-0.49%
4-100-35200-1300	Salaries & Wages – Part-Time	13,667	17,073	24,068	15,000	20,000	5,000	33.33%
<i>Employee Benefits:</i>								
4-100-35200-2100	FICA/Medicare - Employer	10,057	10,775	11,081	11,388	11,720	332	2.91%
4-100-35200-2210	Virginia Retirement System	11,642	12,251	11,593	12,543	13,853	1,310	10.44%
4-100-35200-2215	Hybrid STD/LTD Premium	223	347	267	325	350	25	7.69%
4-100-35200-2310	Hospitalization Insurance	24,438	28,876	29,340	31,300	38,281	6,981	22.30%
4-100-35200-2400	Group Life Insurance	623	656	641	700	719	19	2.71%
4-100-35200-2500	VRS Health Insurance Credit	156	164	138	170	120	(50)	-29.41%
4-100-35200-2600	Unemployment Insurance	120	154	135	150	150	0	0.00%
4-100-35200-2700	Workers' Compensation Insurance	1,319	5,165	(2,488)	1,350	1,500	150	11.11%
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	0	1,114	0	0	0	0.00%
<i>Contractual Services:</i>								
4-100-35200-3310	Repairs & Maintenance	641	97	70	1,600	1,600	0	0.00%

ANIMAL SHELTER, CONTINUED

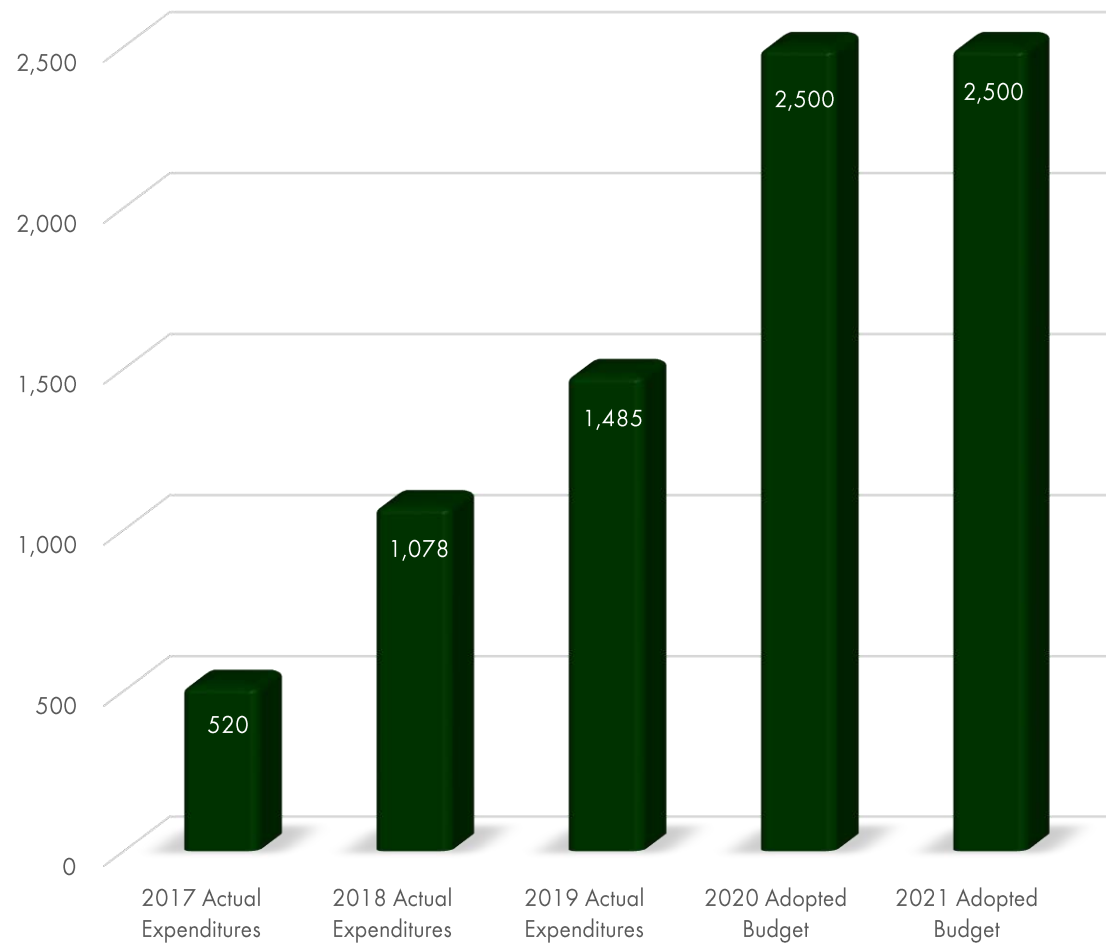
Account Number	Account Name	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-35200-3320	Maintenance & Service Contract	1,153	521	767	1,980	1,980	0	0.00%
4-100-35200-3500	Printing	196	261	526	750	750	0	0.00%
4-100-35200-3600	Advertising	0	140	0	50	50	0	0.00%
Other Charges:								
4-100-35200-5110	Electrical Services	7,258	7,822	7,424	10,000	10,000	0	0.00%
4-100-35200-5120	Heating Services	979	2,019	2,336	3,000	3,000	0	0.00%
4-100-35200-5130	Water & Sewer	53	0	0	400	400	0	0.00%
4-100-35200-5210	Postal Service	106	178	170	100	100	0	0.00%
4-100-35200-5230	Telecommunications	6,044	6,121	6,070	6,000	2,400	(3,600)	-60.00%
4-100-35200-5305	Auto Insurance	482	482	492	965	500	(465)	-48.19%
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	150	0	0	500	500	0	0.00%
4-100-35200-5610	Payment to Health Department	964	891	0	2,000	1,500	(500)	-25.00%
4-100-35200-5810	Dues & Association Membership	0	90	90	200	200	0	0.00%
Materials and Supplies:								
4-100-35200-6001	Office Supplies	1,452	1,018	805	2,000	2,050	50	2.50%
4-100-35200-6004	Medical & Lab Supplies	6,600	6,432	6,547	10,905	14,215	3,310	30.35%
4-100-35200-6005	Laundry/Housekeeping Services	788	1,581	2,545	3,990	5,325	1,335	33.46%
4-100-35200-6007	Repairs & Maintenance Supplies	0	0	0	300	300	0	0.00%

ANIMAL SHELTER, CONTINUED

Account Number	Account Name	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-35200-6008	Vehicles Supplies (Gas)	581	503	753	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	735	953	1,272	1,000	1,100	100	10.00%
4-100-35200-6014	Operating Supplies	4,525	3,117	3,306	2,085	2,720	635	30.46%
4-100-35200-6030	Dog and Cat Food	39	0	57	300	300	0	0.00%
4-100-35200-6099	Spay & Neuter	16,543	16,713	13,299	10,000	10,000	0	0.00%
Capital Outlay:								
4-100-35200-8102	Furniture and Fixtures	1,879	84	1,572	0	3,000	3,000	0.00%
4-100-35200-8107	EDP Equipment	0	0	0	0	0	0	0.00%
TOTAL ANIMAL SHELTER:		233,246	250,657	247,128	266,060	283,033	16,973	6.38%

MEDICAL EXAMINER

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

Medical Examiner

Medical Examiner Expenditures

Account Number	Account Name	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
MEDICAL EXAMINER (35300):								
<i>Contractual Services:</i>								
4-100-35300-3110	Professional Health Services	520	1,078	1,485	2,500	2,500	0	0.00%
TOTAL MEDICAL EXAMINER:		520	1,078	1,485	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 (ECC)

Emergency Communications Center Expenditures

Account Number	Account Name	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
EMERGENCY COMMUNICATIONS CENTER (35500):								
<i>Salaries & Wages:</i>								
4-100-35500-1100	Salaries & Wages – Regular	665,967	690,162	703,365	890,381	862,158	(28,223)	-3.17%
4-100-35500-1200	Salaries & Wages – Overtime	63,563	62,683	97,137	117,510	117,510	0	0.00%
4-100-35500-1300	Salaries & Wages-Part-Time	5,540	2,534	948	5,075	7,000	1,925	37.93%
4-100-35500-1700	Stipends - On-Call	6,105	0	0	0	1,000	1,000	0.00%
<i>Employee Benefits:</i>								
4-100-35500-2100	FICA/Medicare - Employer	52,182	52,416	56,153	77,492	75,557	(1,935)	-2.50%
4-100-35500-2210	Virginia Retirement System	62,970	64,748	63,835	83,429	89,664	6,235	7.47%
4-100-35500-2215	Hybrid STD/LTD Premium	617	1,031	1,234	1,000	1,500	500	50.00%
4-100-35500-2310	Hospitalization Insurance	167,042	183,544	207,268	247,824	244,889	(2,935)	-1.18%
4-100-35500-2400	Group Life Insurance	3,385	3,467	3,532	4,700	4,656	(44)	-0.94%
4-100-35500-2500	VRS Health Insurance Credit	843	867	759	1,000	776	(224)	-22.40%
4-100-35500-2600	Unemployment Insurance	479	392	464	600	500	(100)	-16.67%
4-100-35500-2700	Workers' Compensation Insurance	466	475	433	600	500	(100)	-16.67%
4-100-35500-2900	Accred Annual & Sick Leave Payout	2,047	0	7,164	0	0	0	0.00%
<i>Contractual Services:</i>								
4-100-35500-3120	Professional Services	0	0	225	0	250	250	0.00%

EMERGENCY COMMUNICATIONS CENTER, CONTINUED

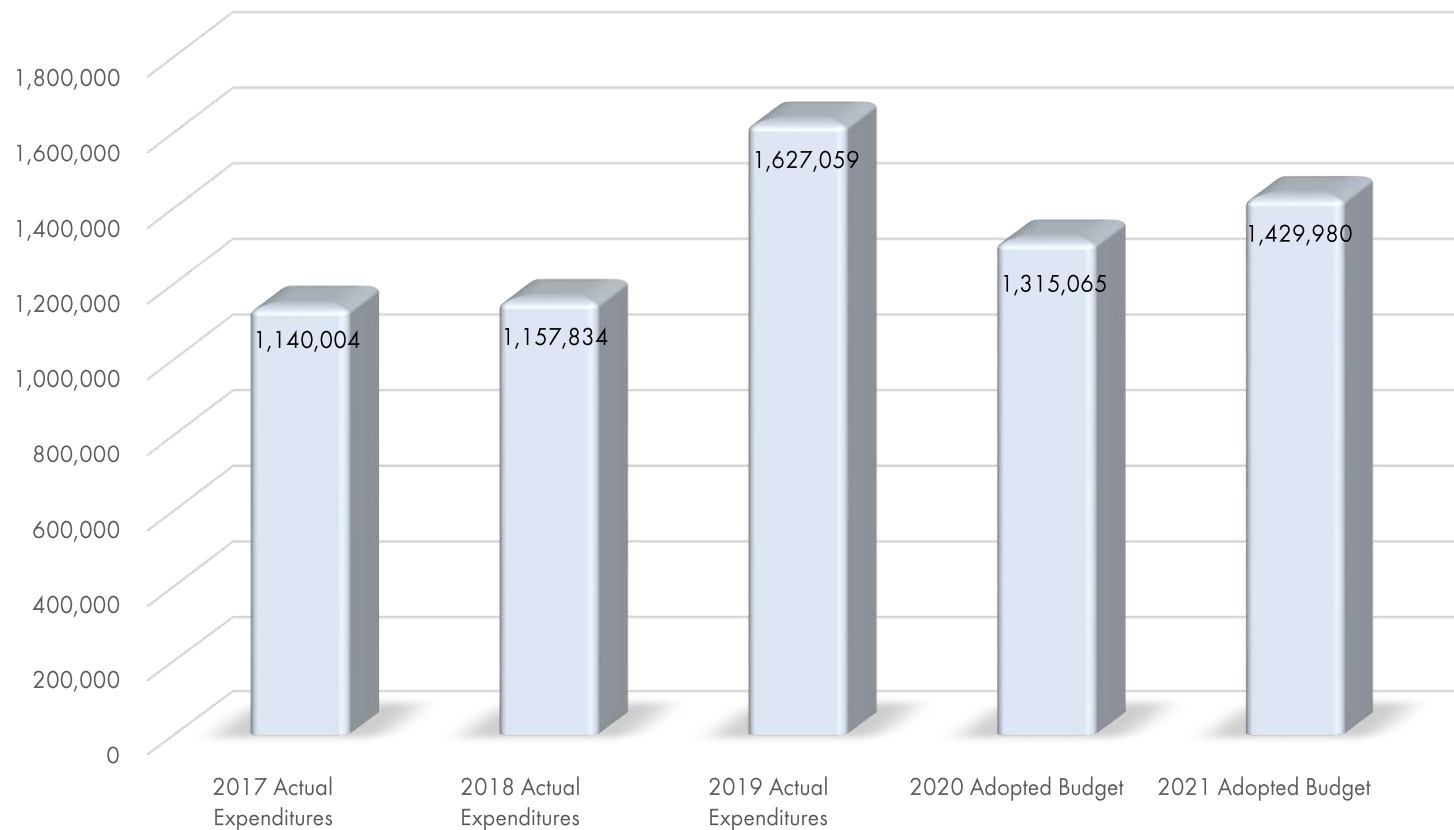
Account Number	Account Name	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-35500-3150	Professional Services	0	0	0	55,000	0	(55,000)	-100.00%
4-100-35500-3180	Contractual Services	181	0	0	0	0	0	0.00%
4-100-35500-3310	Repairs & Maintenance	2,768	1,727	9,746	0	0	0	0.00%
4-100-35500-3315	Vehicle Repairs & Maintenance	0	0	0	200	500	300	150.00%
4-100-35500-3320	Maintenance & Service Contract	97,658	126,888	109,981	137,000	200,804	63,804	46.57%
Other Charges:								
4-100-35500-3600	Advertising	0	0	632	0	0	0	0.00%
4-100-35500-5110	Electrical Services	902	1,017	1,277	0	0	0	0.00%
4-100-35500-5120	Heating Services	0	0	244	0	0	0	0.00%
4-100-35500-5210	Postal Service	118	122	157	150	150	0	0.00%
4-100-35500-5230	Telecommunications	76,520	88,188	61,809	82,000	82,000	0	0.00%
4-100-35500-5305	Auto Insurance	482	482	492	800	1,000	200	25.00%
4-100-35500-5410	Lease/Rent of Property	0	0	0	0	18,000	18,000	0.00%
4-100-35500-5510	Mileage	505	760	0	1,500	1,500	0	0.00%
4-100-35500-5530	Food & Lodging	1,914	1,597	276	2,000	2,000	0	0.00%
4-100-35500-5540	Convention, Training, & Education	1,313	1,413	17,101	5,000	5,000	0	0.00%
4-100-35500-5810	Dues & Association Membership	618	628	548	1,000	1,000	0	0.00%
Materials and Supplies:								
4-100-35500-6001	Office Supplies	5,158	4,940	5,083	5,000	5,000	0	0.00%
4-100-35500-6002	Food Supplies	0	0	0	0	1,000	1,000	100000.00%
4-100-35500-6008	Vehicles Supplies (Gas)	306	204	680	1,000	1,000	0	0.00%

EMERGENCY COMMUNICATIONS CENTER, CONTINUED

Account Number	Account Name	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-35500-6009	Vehicle Repairs & Maintenance	1,522	0	0	0	0	0	0.00%
4-100-35500-6011	Uniforms and Wearing Apparel	1,303	1,545	2,373	2,000	2,000	0	0.00%
4-100-35500-6014	Operating Supplies	0	0	5,048	0	0	0	0.00%
<i>Payment to Joint Operations:</i>								
4-100-35500-7005	Training School	12,558	12,704	25,562	18,000	18,000	0	0.00%
<i>Capital Outlay:</i>								
4-100-35500-8101	Machinery and Equipment	504	848	0	0	0	0	0.00%
4-100-35500-8102	Furniture & Fixtures	2,501	1,728	0	0	0	0	0.00%
4-100-35500-8103	Communications Equipment - Repairs	1,938	91,457	365	0	5,000	5,000	0.00%
4-100-35500-8203	Communications Equipment - New	0	0	0	0	5,000	5,000	
4-100-35500-8207	EDP Equipment	111,227	118,949	12,404	3,000	3,000	0	0.00%
4-100-35500-8207	EDP Equipment (VITA Grant)	41,212	0	0	0	0	0	0.00%
TOTAL EMERGENCY COMMUNICATIONS:		1,392,416	1,517,517	1,396,294	1,743,261	1,757,914	14,653	0.84%

GENERAL PROPERTIES

General Properties is responsible for cleaning, repairing, and maintaining over 270,800 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

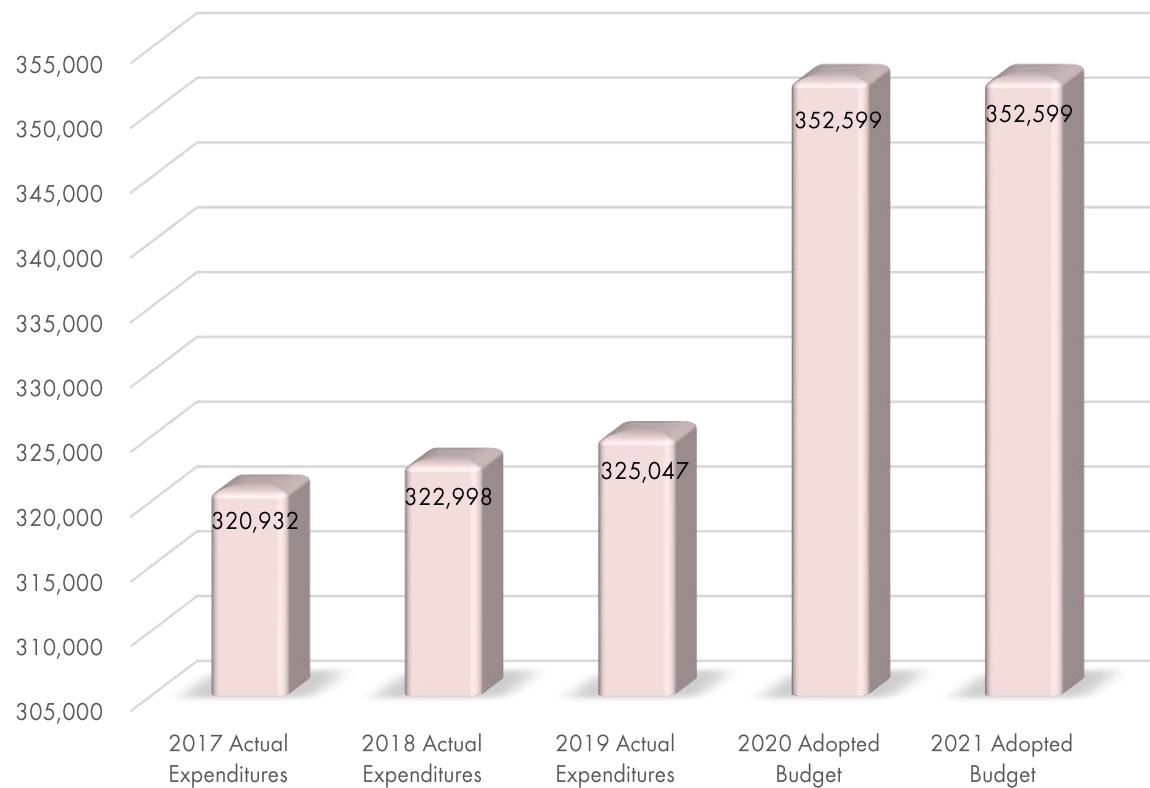
Account Number	Account Name	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
GENERAL PROPERTIES (43200):								
<i>Salaries & Wages:</i>								
4-100-43200-1100	Salaries & Wages – Regular	247,592	247,592	256,009	285,314	297,578	12,264	4.30%
4-100-43200-1300	Salaries & Wages – Part-Time	90,941	92,425	88,036	110,000	100,000	(10,000)	-9.09%
<i>Employee Benefits:</i>								
4-100-43200-2100	FICA/Medicare - Employer	24,725	24,609	25,533	30,242	30,416	174	0.57%
4-100-43200-2210	Virginia Retirement System	24,041	24,041	23,944	26,734	30,948	4,214	15.76%
4-100-43200-2215	Hybrid STD/LTD Premium	168	235	213	250	300	50	20.00%
4-100-43200-2310	Hospitalization Insurance	54,485	61,718	68,204	78,700	87,483	8,783	11.16%
4-100-43200-2400	Group Life Insurance	1,288	1,288	1,325	1,500	1,607	107	7.13%
4-100-43200-2500	VRS Health Insurance Credit	322	322	285	350	268	(82)	-23.43%
4-100-43200-2600	Unemployment Insurance	274	344	282	300	350	50	16.67%
4-100-43200-2700	Workers' Compensation Insurance	5,501	5,649	4,175	6,000	6,480	480	8.00%
4-100-43200-2810	Safety Apparel Allowance Stipend	375	375	375	375	450	75	20.00%
4-100-43200-2900	Accrued Annual & Sick Leave Payout	0	0	10,521	0	0	0	0.00%
<i>Contractual Services:</i>								
4-100-43200-3310	Repairs & Maintenance	74,507	70,705	170,461	71,000	72,000	1,000	1.41%
4-100-43200-3320	Maintenance & Service Contracts	156,581	145,954	176,110	157,000	167,000	10,000	6.37%

GENERAL PROPERTIES, CONTINUED

Account Number	Account Name	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Capital Outlay:</i>								
4-100-43200-8101	Machinery & Equipment (replacement)	0	0	27,571	0	0	0	0.00%
4-100-43200-8102	Furniture - Replacement	0	0	0	0	0	0	0.00%
4-100-43200-8105	Motor Vehicle	0	0	175,000	0	0	0	0.00%
4-100-43200-8201	Machinery and Equipment (new)	8,655	0	69,449	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	0	22,561	0	0	0	0.00%
<i>County Farm:</i>								
<i>Contractual Services:</i>								
4-100-43200-3310-0002	Repairs & Maintenance - County Farm	0	0	12,500	0	0	0	0.00%
TOTAL GENERAL PROPERTIES:		1,140,004	1,157,834	1,627,059	1,315,065	1,429,980	114,915	8.74%

LOCAL HEALTH DEPARTMENT

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

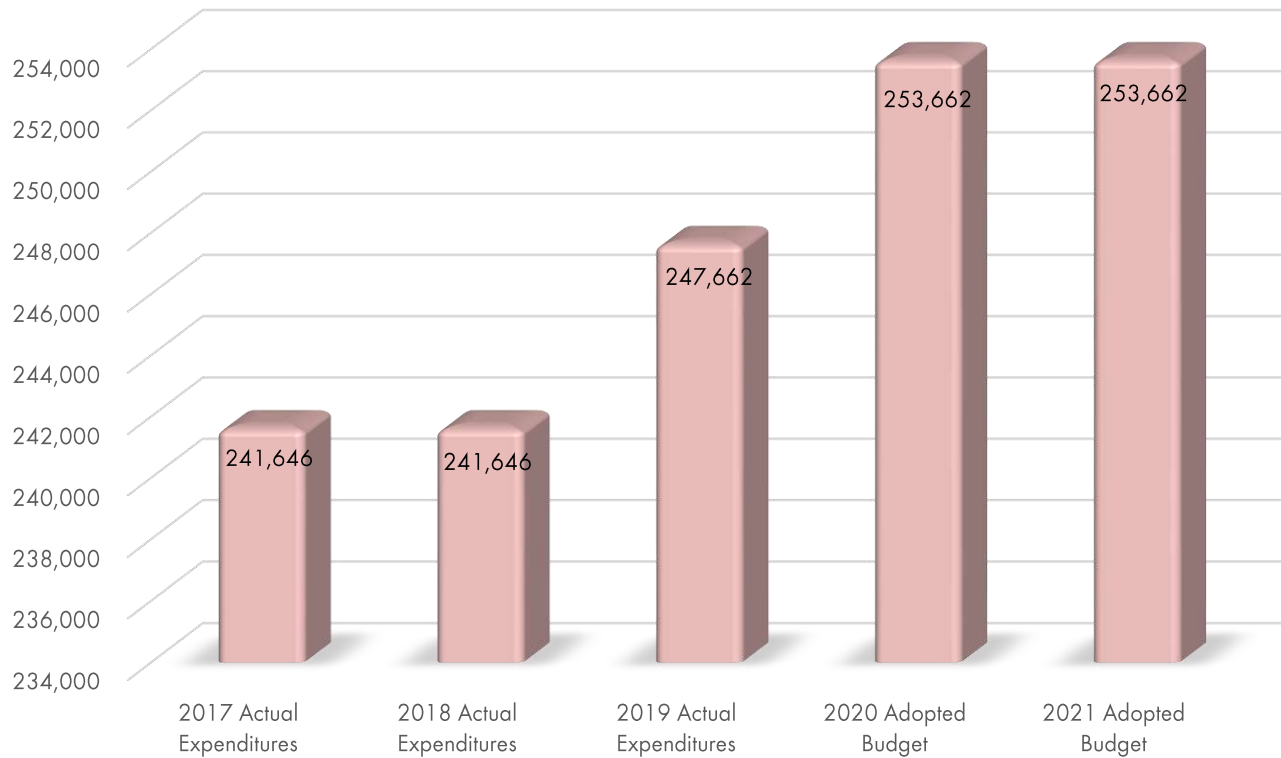
Local Health Department

Local Health Department Expenditures

Account Number	Account Name	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
LOCAL HEALTH DEPARTMENT (51100):								
<i>Other Charges:</i>								
4-100-51100-5610	Health Department	320,932	322,998	325,047	352,599	352,599	0	0.00%
TOTAL LOCAL HEALTH DEPARTMENT:		320,932	322,998	325,047	352,599	352,599	0	0.00%

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 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
MENTAL HEALTH (52100):								
<i>Other Charges:</i>								
4-100-52100-5620	Northwestern Community Services	240,646	240,646	246,662	252,662	252,662	0	0.00%
4-100-52100-5649	Concern Hotline	1,000	1,000	1,000	1,000	1,000	0	0.00%
TOTAL MENTAL HEALTH:		241,646	241,646	247,662	253,662	253,662	0	0.00%

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.

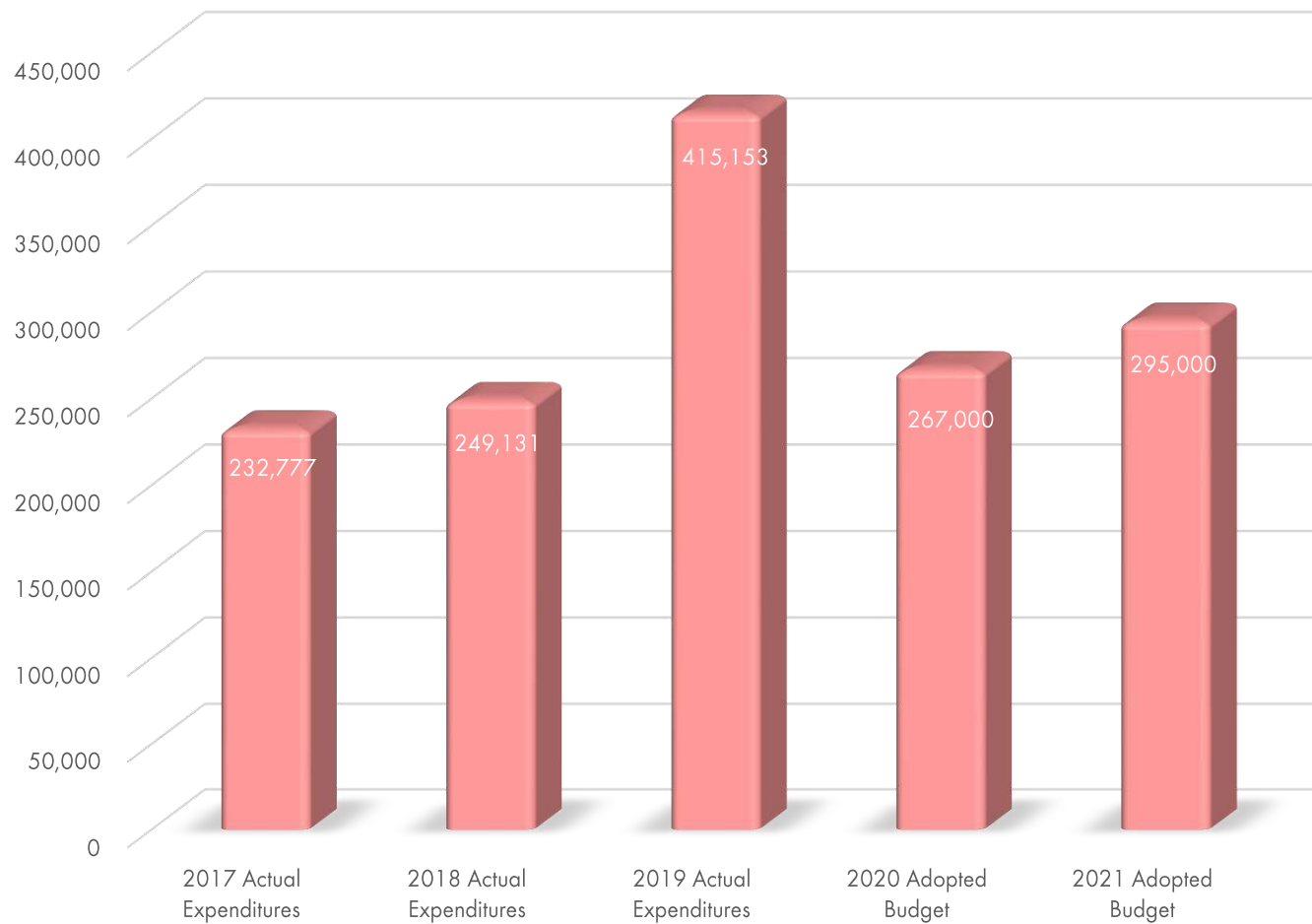
Area Agency on Aging

Area Agency on Aging Expenditures

Account Number	Account Name	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 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	68,000	78,000	78,000	78,000	0	0.00%
TOTAL AREA AGENCY ON AGING:		68,000	68,000	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.

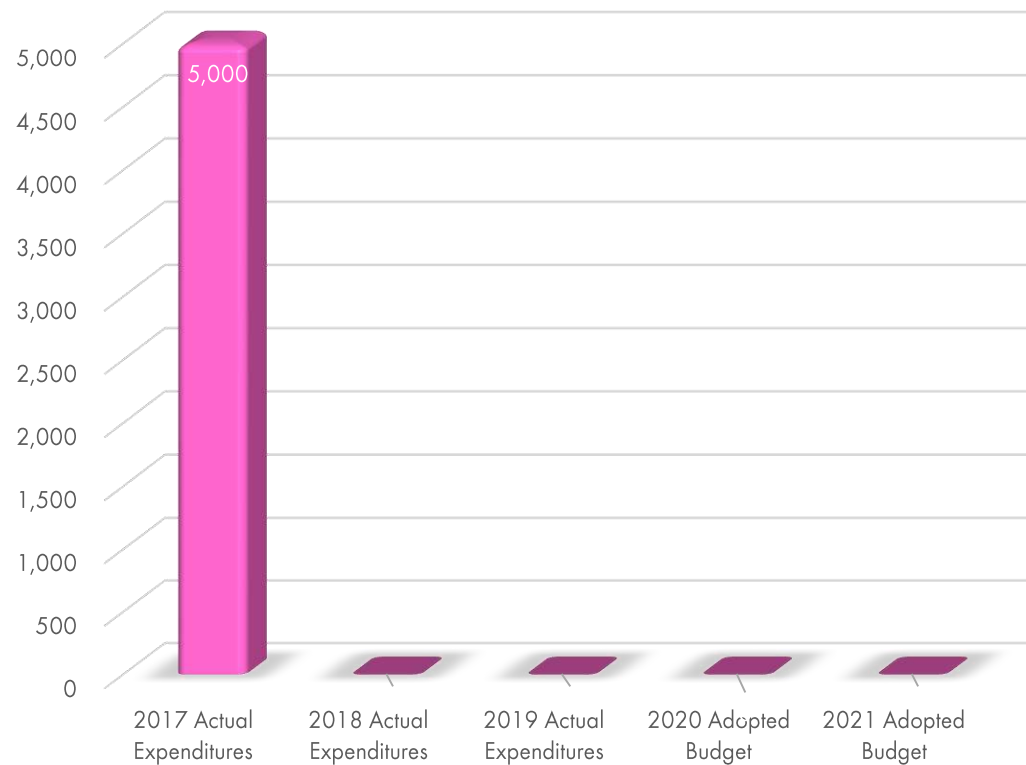
Tax Relief for Elderly/Handicapped

Tax Relief for Elderly/Handicapped Expenditures

Account Number	Account Name	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
TAX RELIEF ELDERLY/HANDICAPPED (53300)								
<i>Other Charges:</i>								
4-100-53300-5865	Tax Relief Elderly/Handicapped	232,777	249,131	415,153	267,000	295,000	28,000	10.49%
TOTAL TAX RELIEF ELDERLY/HANDICAPPED:		232,777	249,131	415,153	267,000	295,000	28,000	10.49%

COUNTY FARM/HOME

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

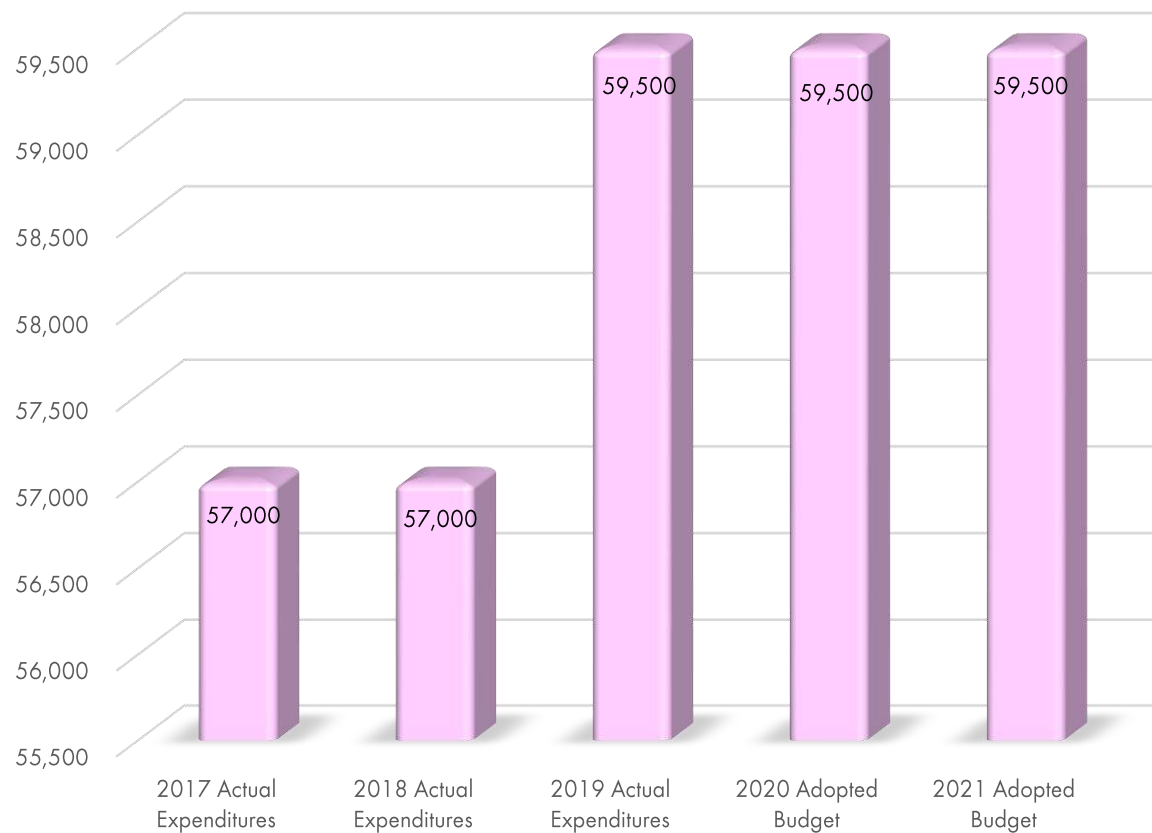
County Farm/Home

County Farm/Home Expenditures

Account Number	Account Name	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
COUNTY FARM/HOME (53400):								
<i>Materials and Supplies:</i>								
4-100-53400-6007	Repairs and Maintenance Supplies	5,000	0	0	0	0	0	0.00%
TOTAL COUNTY FARM/HOME:		5,000	0	0	0	0	0	0.00%

SUPPORT TO OUTSIDE AGENCIES

The County Board of Supervisors discretionarily provides annual contributions to various non-profit agencies that provide services to benefit the health and welfare of the community. For fiscal year 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.

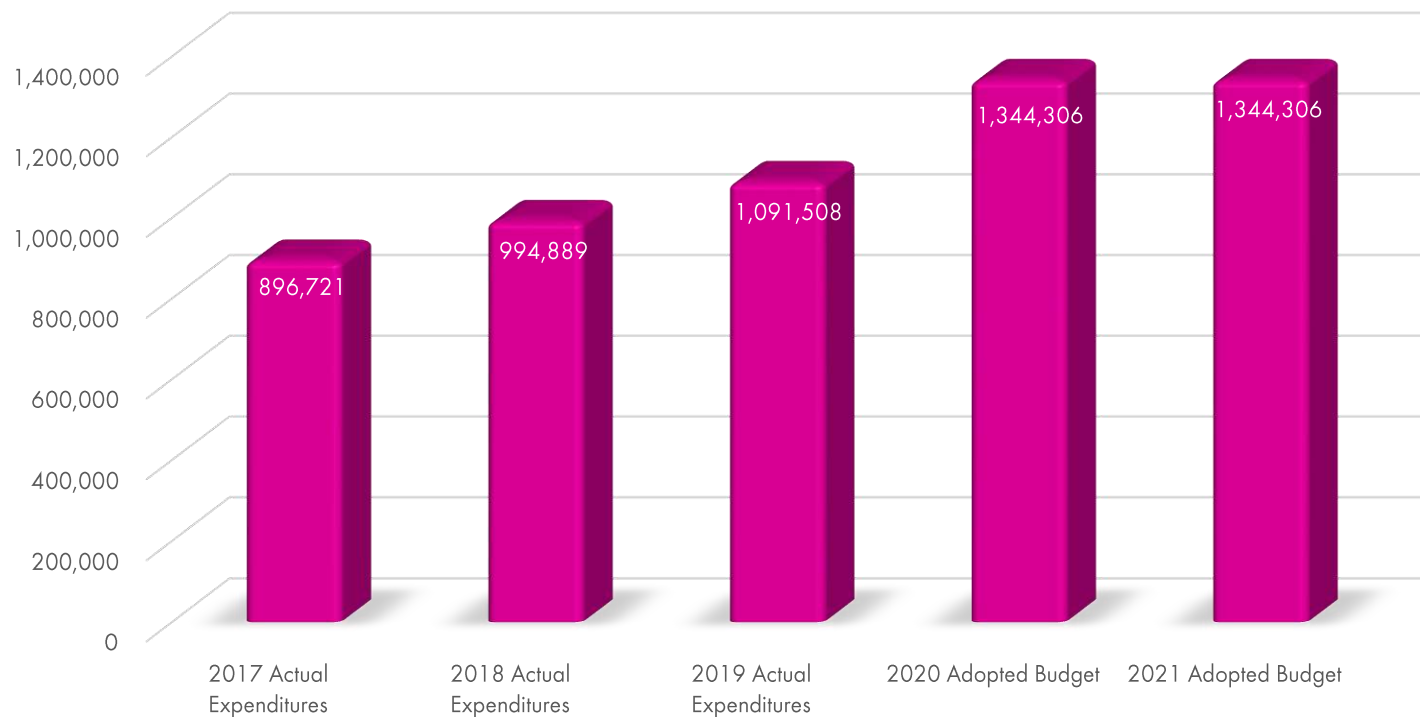
Outside Agencies

Support to Outside Agencies Expenditures

Account Number	Account Name	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
SUPPORT TO OUTSIDE AGENCIES (53500):								
<i>Other Charges:</i>								
4-100-53500-5657	Shenandoah Alliance for Shelter	10,000	10,000	12,500	12,500	12,500	0	0.00%
4-100-53500-5660	Response, Inc.	10,000	10,000	10,000	10,000	10,000	0	0.00%
4-100-53500-5661	Access Independence	1,000	1,000	1,000	1,000	1,000	0	0.00%
4-100-53500-5676	Blue Ridge Legal Services	1,000	1,000	1,000	1,000	1,000	0	0.00%
4-100-53500-5684	Shenandoah Community Health Clinic (Free Clinic)	30,000	30,000	30,000	30,000	30,000	0	0.00%
4-100-53500-5689	Shenandoah Dental Clinic	5,000	5,000	5,000	5,000	5,000	0	0.00%
TOTAL SUPPORT TO OUTSIDE AGENCIES:		57,000	57,000	59,500	59,500	59,500	0	0.00%

DEPARTMENT OF SOCIAL SERVICES

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

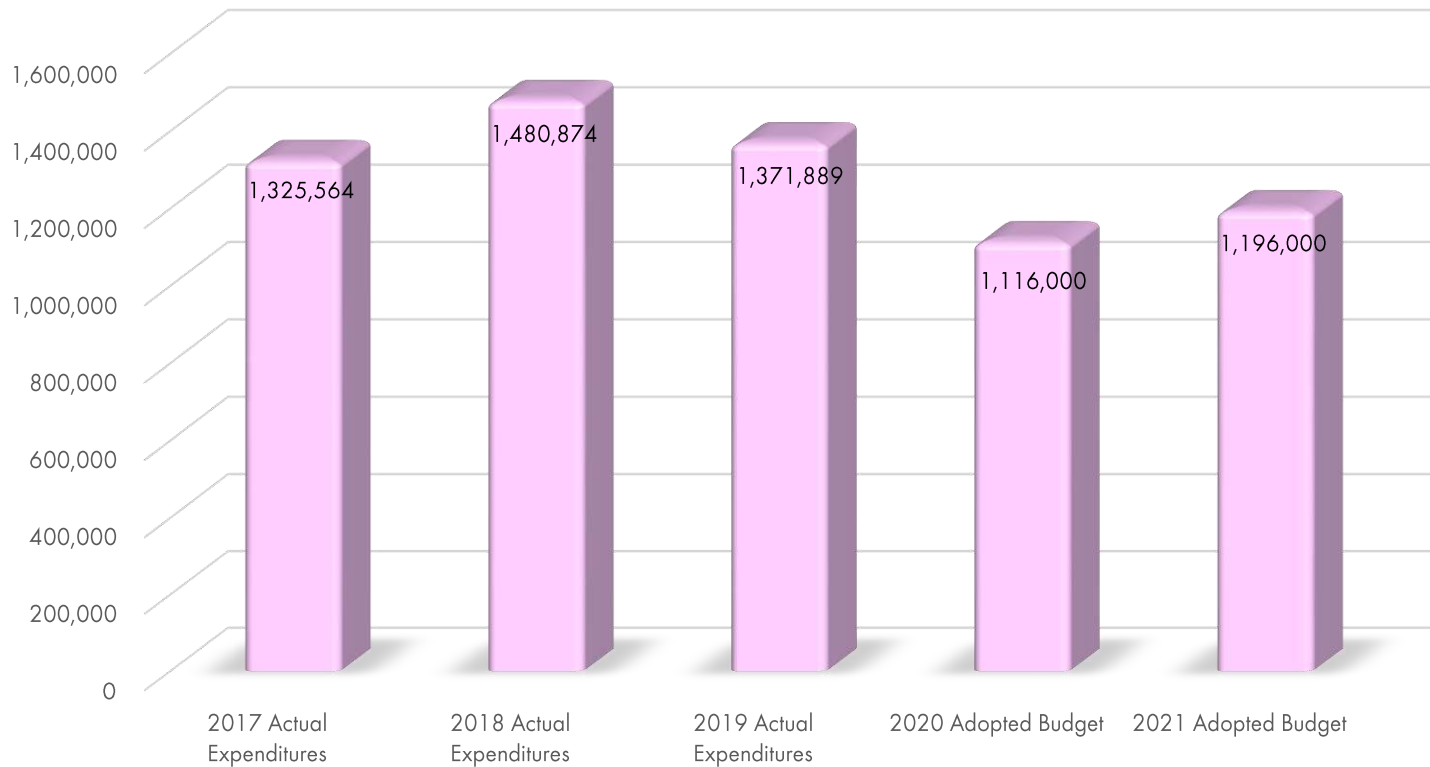
Social Services Department

Department of Social Services Expenditures

Account Number	Account Name	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
SOCIAL SERVICES DEPARTMENT (53100):								
<i>Other Charges:</i>								
4-100-93200-0140	Transfer to Social Services Fund (Fund 140)	896,721	994,889	1,091,508	1,344,306	1,344,306	0	0.00%
TOTAL SOCIAL SERVICES DEPARTMENT:		896,721	994,889	1,091,508	1,344,306	1,344,306	0	0.00%

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

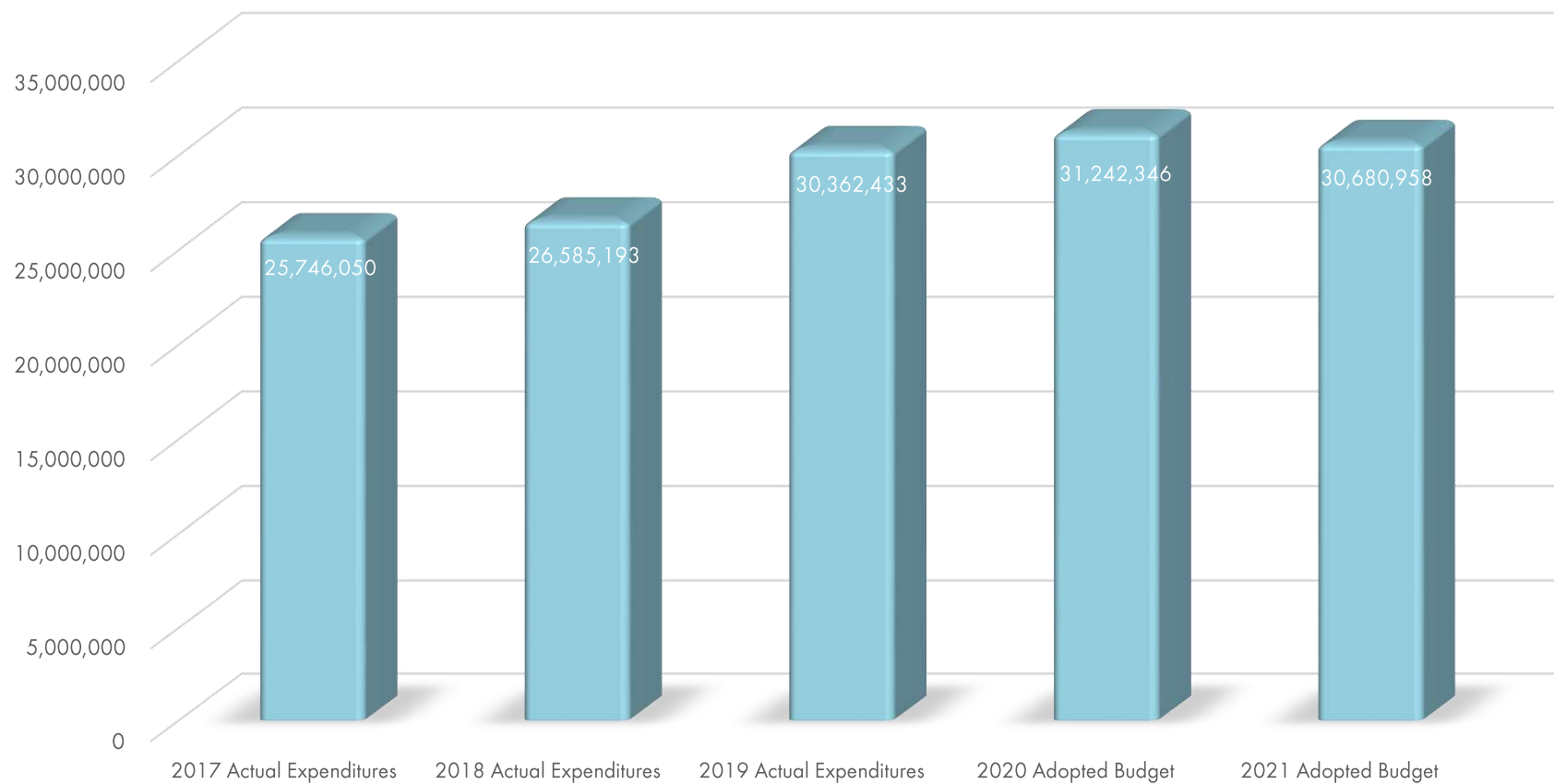
Account Number	Account Name	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
CHILDRENS SERVICES ACT (53600):								
<i>Salaries & Wages:</i>								
4-250-53600-1100	Salaries & Wages – Regular	51,877	25,724	0	0	0	0	0.00%
<i>Employee Benefits:</i>								
4-250-53600-2100	FICA/Medicare - Employer	3,997	1,830	0	0	0	0	0.00%
4-250-53600-2210	Virginia Retirement System	3,281	1,599	0	0	0	0	0.00%
4-250-53600-2310	Hospitalization Insurance	5,322	5,407	0	0	0	0	0.00%
4-250-53600-2400	Group Life Insurance	176	86	0	0	0	0	0.00%
4-250-53600-2500	VRS Health Insurance Credit	44	0	0	0	0	0	0.00%
4-250-53600-2550	ST Disability Insurance Plan	0	97	0	0	0	0	0.00%
4-250-53600-2600	Unemployment Insurance	40	187	0	0	0	0	0.00%
4-250-53600-2700	Workers' Compensation Insurance	300	19	0	0	0	0	0.00%
4-250-53600-2900	Accrued Annual & Sick Leave	826	0	0	0	0	0	0.00%
<i>Other Charges:</i>								
4-250-53600-5510	Travel (Mileage)	0	0	0	0	0	0	0.00%
4-250-53600-5530	Travel (Food and Lodging)	0	0	0	0	0	0	0.00%
4-250-53600-5540	Travel (Convention and Education)	0	917	0	0	0	0	0.00%
4-100-93200-0250	Transfer to CSA Fund (Fund 250)	1,259,701	1,444,626	1,371,889	1,116,000	1,196,000	80,000	7.17%

CHILDREN SERVICES ACT, CONTINUED

Account Number	Account Name	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Materials and Supplies:</i>								
4-250-53600-6001	Office Supplies	0	106	0	0	0	0	0.00%
<i>Capital Outlay:</i>								
4-250-53600-8202	Furniture and Fixtures	0	275	0	0	0	0	0.00%
TOTAL COMPREHENSIVE SERVICES ACT:		1,325,564	1,480,874	1,371,889	1,116,000	1,196,000	80,000	7.17%

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.

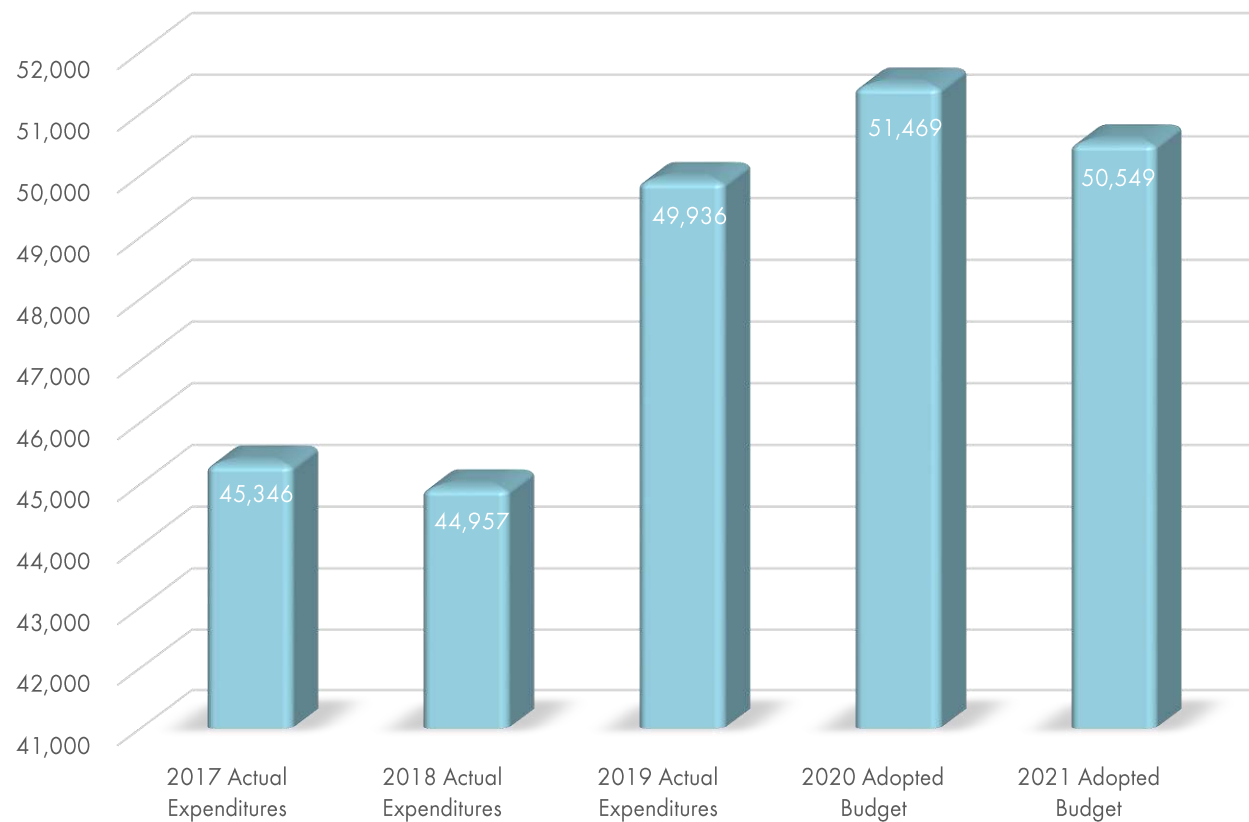
Administration of Schools

Administration of Schools Expenditures

Account Number	Account Name	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
ADMINISTRATION OF SCHOOLS (61000):								
<i>Other Charges:</i>								
4-100-93200-0205	Transfer to School Fund (Fund 205)	25,746,050	26,585,193	30,362,433	31,242,346	30,680,958	(561,388)	-1.80%
TOTAL ADMINISTRATION OF SCHOOLS:		25,746,050	26,585,193	30,362,433	31,242,346	30,680,958	-561,388	-1.80%

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.

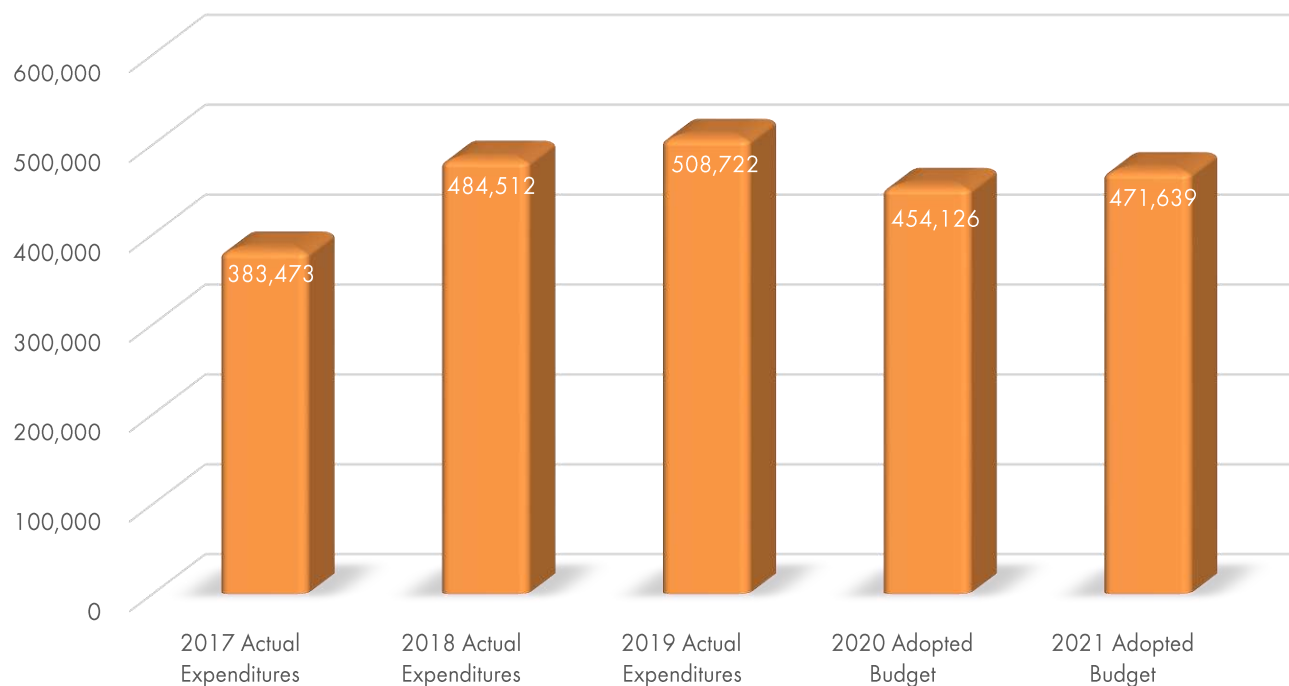
Community Colleges

Community College Expenditures

Account Number	Account Name	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
COMMUNITY COLLEGE (68000):								
<i>Other Charges:</i>								
4-100-68000-5662	Contribution - Lord Fairfax Community College	45,346	44,957	49,936	51,469	50,549	(920)	-1.79%
TOTAL COMMUNITY COLLEGE:		45,346	44,957	49,936	51,469	50,549	-920	-1.79%

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

RECREATION & CULTURE

GENERAL FUND

KidzRec Expenditures

Account Number	Account Name	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
KIDZREC	KidzRec SERVICES FUND							
	Fund 141							
<i>KidzRec (SHES) - 001</i>								
<i>Sandy Hook Elementary School</i>								
Salaries & Wages:								
4-141-71300-1100-001	Salaries & Wages – Full Time	56,507	56,507	39,261	20,929	20,368	-561	-2.68%
4-141-71300-1300-001	Saleries & Wages - Part Time	44,967	68,823	82,365	84,500	70,000	-14,500	-17.16%
Employee Benefits:								
4-141-71300-2100-001	FICA/Medicare - Employer	7,713	9,477	9,587	8,065	6,913	-1,152	-14.28%
4-141-71300-2210-001	Virginia Retirement System	5,487	5,487	3,659	2,000	2,118	118	5.91%
4-141-71300-2310-001	Hospitalization Insurance	8,324	2,888	3,130	3,200	3,320	120	3.75%
4-141-71300-2400-001	Group Life Insurance	294	294	204	109	110	1	0.91%
4-141-71300-2500-001	VRS Health Credit	73	73	42	40	18	-22	-54.17%
4-141-71300-2600-001	Unemployment Insurance	279	255	204	300	300	0	0.00%
4-141-71300-2700-001	Worker's Compensation Insurance	0	1,370	794	1,000	3,914	2,914	291.40%
4-141-71300-2900-001	Annual and Sick	1,642	0	2,865	1,641	0	-1,641	-100.00%
Contractual Services:								
4-141-71300-3150-001	Professional Services	683	690	483	700	450	-250	-35.71%
4-141-71300-3310-001	Repairs & Maintenance	0	0	0	0	0	0	0.00%
4-141-71300-3320-001	Maintenance and Service Contract	50	398	576	400	2,676	2,276	569.00%
4-141-71300-3500-001	Printing	69	59	0	50	0	-50	-100.00%
4-141-71300-3600-001	Advertising	22	354	75	200	80	-120	-60.00%

County of Shenandoah, Virginia

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FY 2021 Adopted Budget

KIDZREC, CONTINUED

Account Number	Account Name	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Other Charges:								
4-141-71300-5210-001	Postal Service	0	0	0	0	0	0	0.00%
4-141-71300-5230-001	Telecommunications	1,350	1,364	1,985	1,400	2,400	1,000	71.43%
4-141-71300-5410-001	Lease/Rent Equipment	356	240	240	240	240	0	0.00%
4-141-71300-5420-001	Lease/Rent Building	7,200	7,800	6,600	7,800	7,200	-600	-7.69%
4-141-71300-5510-001	Travel/Mileage	0	156	0	0	0	0	0.00%
1-141-71300-5530-001	Food & Lodging	239	203	568	730	934	204	27.89%
4-141-71300-5540-001	Convention, Training, & Education	173	188	666	516	380	-136	-26.36%
4-141-71300-5810-001	Dues & Association Membership	36	30	100	30	50	20	66.67%
4-141-71300-5897-001	Bank Service Charge	3,273	6,367	4,473	6,300	4,500	-1,800	-28.57%
Materials and Supplies:								
4-141-71300-6001-001	Office Supplies	291	910	543	900	550	-350	-38.89%
4-141-71300-6002-001	Food Supplies	8,872	7,727	11,133	8,000	11,000	3,000	37.50%
4-141-71300-6008-001	Vehicles Supplies (Gas)	0	0	0	0	0	0	0.00%
4-141-71300-6011-001	Uniforms	603	2,389	1,075	2,000	1,000	-1,000	-50.00%
4-141-71300-6014-001	Operating Supplies	5,262	9,320	12,619	9,000	12,000	3,000	33.33%
4-141-71300-6015-001	Trips and Tickets	5,703	4,317	7,728	4,500	7,000	2,500	55.56%
Capital Outlay:								
4-141-71300-8202-001	Furniture and Fixtures	0	1,483	0	200	400	200	100.00%
4-141-71300-8207-001	EDP Equipment	0	1,376	2,494	2,400	400	-2,000	-83.33%
TOTAL SHES - 001:	Subtotal Sandy Hook	159,470	190,543	193,467	167,150	158,321	-8,829	-5.28%

KIDZREC, CONTINUED

Account Number	Account Name	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
KidzRec (WWRES) - 002								
<i>W W Robinson Elementary</i>								
Salaries & Wages:								
4-141-71300-1100-002	Salaries & Wages – Full Time	59,335	59,335	61,115	62,949	64,983	2,034	3.23%
4-141-71300-1300-002	Salaries & Wages – Part Time	39,960	65,707	65,968	58,500	60,000	1,500	2.56%
Employee Benefits:								
4-141-71300-2100-002	FICA/Medicare - Employer	7,102	8,860	9,478	9,291	9,561	270	2.91%
4-141-71300-2210-002	Virginia Retirement System	5,762	5,762	5,744	5,900	6,758	858	14.55%
4-141-71300-2310-002	Hospitalization Insurance	15,424	17,470	18,922	11,000	19,621	8,621	78.37%
4-141-71300-2400-002	Group Life Insurance	309	309	318	327	351	24	7.31%
4-141-71300-2500-002	VRS Health Credit	77	77	68	80	58	-22	-26.89%
4-141-71300-2600-002	Unemployment Insurance	206	166	183	200	200	0	0.00%
4-141-71300-2700-002	Worker's Compensation Insurance	0	1,370	755	800	800	0	0.00%
4-141-71300-2900-002	Annual and Sick	1,642	0	0	4,465	0	-4,465	-100.00%
Contractual Services:								
4-141-71300-3150-002	Professional Services	755	450	356	700	450	-250	-35.71%
4-141-71300-3310-002	Repairs & Maintenance	0	0	0	0	0	0	0.00%
4-141-71300-3320-002	Maintenance and Service Contract	50	398	576	400	2,676	2,276	569.00%
4-141-71300-3500-002	Printing	69	59	0	50	0	-50	-100.00%
4-141-71300-3600-002	Advertising	76	354	75	200	80	-120	-60.00%
Other Charges:								
4-141-71300-5210-002	Postal Service	23	0	0	0	0	0	0.00%

KIDZREC, CONTINUED

Account Number	Account Name	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-141-71300-5230-002	Telecommunications	1,390	1,395	1,838	1,400	2,400	1,000	71.43%
4-141-71300-5410-002	Lease/Rent Equipment	356	240	240	240	240	0	0.00%
4-141-71300-5420-002	Lease/Rent Building	7,200	7,800	6,600	7,800	7,200	-600	-7.69%
4-141-71300-5510-002	Travel/Mileage	0	156	0	0	0	0	0.00%
1-141-71300-5530-002	Food & Lodging	231	159	411	730	934	204	27.89%
4-141-71300-5540-002	Convention, Training, & Education	173	188	616	516	380	-136	-26.36%
4-141-71300-5810-002	Dues & Association Membership	50	30	100	30	50	20	66.67%
4-141-71300-5897-002	Bank Service Charge	2,401	6,367	4,473	6,300	4,500	-1,800	-28.57%
Materials and Supplies:								
4-141-71300-6001-002	Office Supplies	269	986	543	900	550	-350	-38.89%
4-141-71300-6002-002	Food Supplies	7,188	7,851	11,997	8,000	11,000	3,000	37.50%
4-141-71300-6011-002	Uniforms	536	1,980	1,021	2,000	1,000	-1,000	-50.00%
4-141-71300-6014-002	Operating Supplies	4,900	9,098	12,172	9,000	12,000	3,000	33.33%
4-141-71300-6015-002	Trips and Tickets	6,364	6,230	8,185	4,500	7,000	2,500	55.56%
Capital Outlay:								
4-141-71300-8202-002	Furniture & Fixtures	0	603	0	200	400	200	100.00%
4-141-71300-8207-002	EDP Equipment	0	1,376	2,494	2,400	400	-2,000	-83.33%
TOTAL WWRES - 002:	Subtotal WW Robinson	161,846	204,773	214,247	198,878	213,592	14,714	7.40%

KIDZREC, CONTINUED

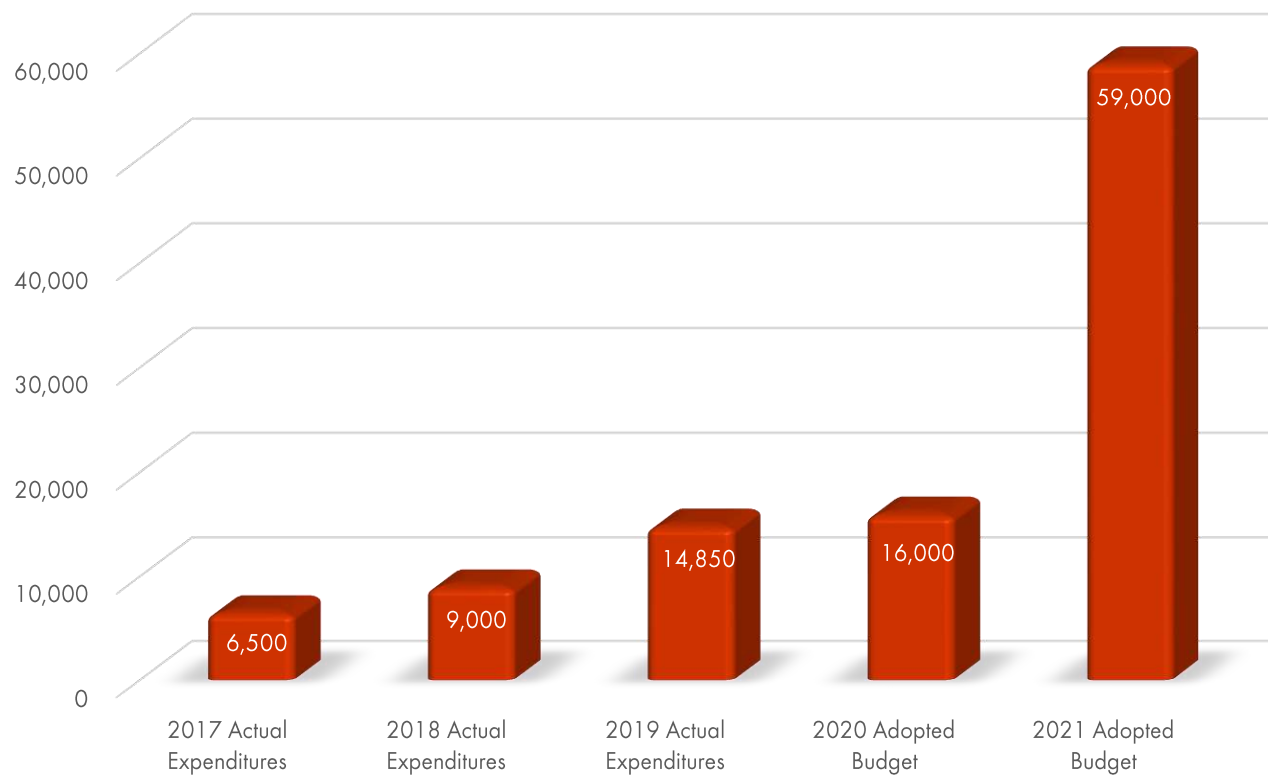
Account Number	Account Name	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
KidzRec ALES - 003								
<i>Ashby Lee Elementary</i>								
Salaries & Wages:								
4-141-71300-1100-003	Salaries & Wages – Full Time	9,864	9,864	10,160	10,464	11,639	1,175	11.23%
4-141-71300-1300-003	Salaries & Wages – Part Time	27,029	45,335	50,253	41,500	45,000	3,500	8.43%
Employee Benefits:								
4-141-71300-2100-003	FICA/Medicare - Employer	2,713	4,218	4,617	3,975	4,333	358	9.00%
4-141-71300-2210-003	Virginia Retirement System	958	958	955	1,000	1,210	210	21.05%
4-141-71300-2310-003	Hospitalization Insurance	1,274	1,444	1,565	3,200	3,320	120	3.75%
4-141-71300-2400-003	Group Life Insurance	51	51	53	54	63	9	16.39%
4-141-71300-2500-003	VRS Health Credit	13	13	11	12	10	-2	-12.71%
4-141-71300-2600-003	Unemployment Insurance	86	113	117	110	120	10	9.09%
4-141-71300-2700-003	Worker's Compensation Insurance	0	652	437	480	450	-30	-6.25%
4-141-71300-2900-003	Annual and Sick	821	0	0	820	0	-820	-100.00%
Contractual Services:								
4-141-71300-3150-003	Professional Services	380	349	304	400	300	-100	-25.00%
4-141-71300-3310-003	Repairs & Maintenance	0	0	0	0	0	0	0.00%
4-141-71300-3320-003	Maintenance and Service Contract	25	199	288	200	1,338	1,138	569.00%
4-141-71300-3500-003	Printing	35	30	0	25	0	-25	-100.00%
4-141-71300-3600-003	Advertising	70	177	37	100	40	-60	-60.00%
Other Charges:								
4-141-71300-5230-003	Telecommunications	843	798	986	800	1,200	400	50.00%

KIDZREC, CONTINUED

Account Number	Account Name	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-141-71300-5410-003	Lease/Rent Equipment	188	120	120	120	120	0	0.00%
4-141-71300-5420-003	Lease/Rent Building	7,200	7,800	6,600	7,800	7,200	-600	-7.69%
4-141-71300-5510-003	Travel/Mileage	0	78	0	0	0	0	0.00%
1-141-71300-5530-003	Food & Lodging	131	90	205	365	467	102	27.89%
4-141-71300-5540-003	Convention, Training, & Education	87	94	433	258	190	-68	-26.36%
4-141-71300-5810-003	Dues & Association Membership	39	15	50	15	25	10	66.67%
4-141-71300-5897-003	Bank Service Charge	1,203	3,183	2,236	3,200	2,000	-1,200	-37.50%
Materials and Supplies:								
4-141-71300-6001-003	Office Supplies	141	441	265	400	300	-100	-25.00%
4-141-71300-6002-003	Food Supplies	3,465	4,420	7,824	4,000	8,000	4,000	100.00%
4-141-71300-6011-003	Uniforms	180	992	562	900	500	-400	-44.44%
4-141-71300-6014-003	Operating Supplies	1,995	4,448	7,060	4,000	7,000	3,000	75.00%
4-141-71300-6015-003	Trips and Tickets	3,366	2,626	4,623	2,500	4,500	2,000	80.00%
Capital Outlay:								
4-141-71300-8202-003	Furniture & Fixtures	0	0	0	200	200	0	0.00%
4-141-71300-8207-003	EDP Equipment	0	688	1,247	1,200	200	-1,000	-83.33%
TOTAL ALES - 003:	Subtotal Ashby Lee	62,157	89,196	101,008	88,098	99,725	11,627	13.20%

CULTURAL SERVICES

Cultural Services provide for contributions to community organizations that support cultural enrichment opportunities in the County. For fiscal year 2021, contributions will be made to the Shenandoah Valley Music Festival, Support of Local Arts, the Northern Virginia 4-H Center, and the Virginia Department of Rail and Public Transportation for a bus transportation study along the Route 11 Corridor.

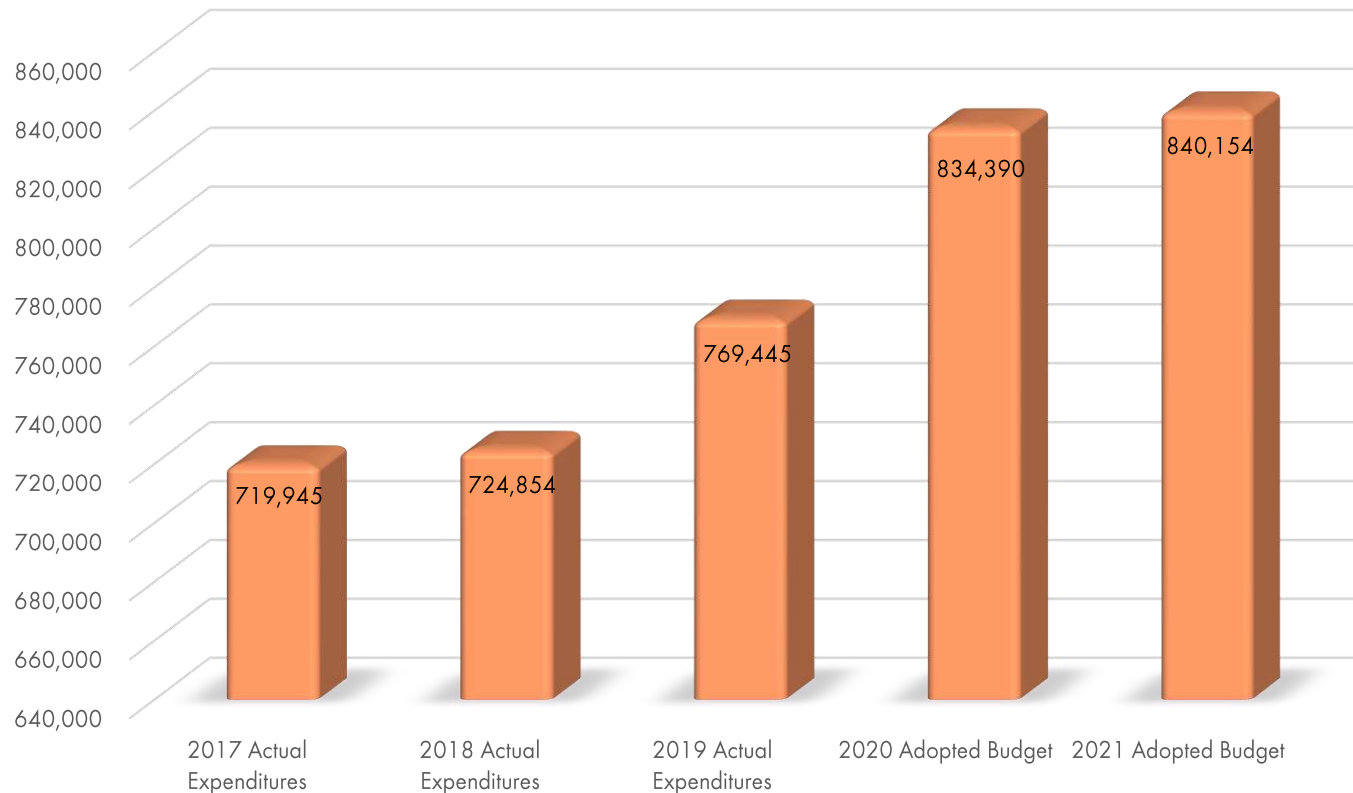
Cultural Services

Cultural Services Expenditures

Account Number	Account Name	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
CULTURAL SERVICES (72600):								
<i>Other Charges:</i>								
4-100-72600-5663	Shenandoah Valley Music Festival	5,000	3000	8850	10,000	10,000	0	0.00%
4-100-72600-5664	Support of the Local Arts	0	4500	4500	4,500	4,500	0	0.00%
4-100-72600-5665	Support of Virginia DRPT		0	0	0	43,000	43,000	100.00%
4-100-72600-5668	Northern Virginia 4-H Center	1,500	1500	1500	1,500	1,500	0	0.00%
TOTAL CULTURAL SERVICES:		6,500	9,000	14,850	16,000	59,000	43,000	268.75%

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 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
LIBRARY ADMINISTRATION (73100):								
<i>Salaries & Wages:</i>								
4-100-73100-1100	Salaries & Wages - Regular	344,474	376,543	392,171	412,082	414,202	2,120	0.51%
4-100-73100-1300	Salaries & Wages - Part-Time	104,679	70,023	88,630	108,000	100,000	(8,000)	-7.41%
<i>Employee Benefits:</i>								
4-100-73100-2100	FICA/Medicare - Employer	32,503	32,718	35,157	39,786	39,336	(450)	-1.13%
4-100-73100-2210	Virginia Retirement System	33,596	36,366	36,857	38,612	43,077	4,465	11.56%
4-100-73100-2215	Hybrid STD/LTD Premium	428	939	962	1,000	1,100	100	10.00%
4-100-73100-2310	Hospitalization Insurance	67,310	73,696	81,516	82,500	100,614	18,114	21.96%
4-100-73100-2400	Group Life Insurance	1,760	1,947	2,039	2,150	2,237	87	4.05%
4-100-73100-2500	VRS Health Insurance Credit	447	487	438	500	373	(127)	-25.40%
4-100-73100-2600	Unemployment Insurance	339	422	356	500	500	0	0.00%
4-100-73100-2700	Workers' Compensation Insurance	772	644	737	800	800	0	0.00%
4-100-73100-2900	Accrued Annual & Sick Leave	0	0	0	0	0	0	0.00%
<i>Contractual Services:</i>								
4-100-73100-3120	Professional Services - Audit	4,960	4,760	5,310	5,000	0	(5,000)	-100.00%
4-100-73100-3150	Professional Services - Legal	0	0	0	1,000	0	(1,000)	-100.00%
4-100-73100-3166	Contractual Services	31,954	31,259	25,496	36,000	36,000	0	0.00%
4-100-73100-3310	Repairs & Maintenance	2,989	382	1,951	3,000	2,500	(500)	-16.67%

LIBRARY ADMINISTRATION, CONTINUED

Account Number	Account Name	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-73100-3320	Maintenance & Service Contract	732	600	561	2,000	1,500	(500)	-25.00%
4-100-73100-3500	Printing	500	0	0	0	0	0	0.00%
4-100-73100-3600	Advertising	536	347	494	750	750	0	0.00%
Other Charges:								
4-100-73100-5110	Electrical Services	18,428	19,673	19,141	20,000	20,000	0	0.00%
4-100-73100-5120	Heating Services	755	965	1,329	1,200	1,200	0	0.00%
4-100-73100-5130	Water & Sewer	1,437	1,551	1,459	1,500	1,500	0	0.00%
4-100-73100-5210	Postal Services	723	556	662	800	800	0	0.00%
4-100-73100-5230	Telecommunications	17,796	18,591	19,123	18,600	18,600	0	0.00%
4-100-73100-5300	Insurance	7,065	6,809	6,661	7,000	7,000	0	0.00%
4-100-73100-5305	Auto Insurance	482	963	985	1,000	1,000	0	0.00%
4-100-73100-5420	Lease/Rent Building	3,600	3,900	3,600	3,600	3,600	0	0.00%
4-100-73100-5510	Travel - Mileage	853	590	877	850	850	0	0.00%
4-100-73100-5530	Travel - Food & Lodging	1,500	1,574	818	1,500	1,500	0	0.00%
4-100-73100-5540	Convention, Training, & Education	800	587	250	800	800	0	0.00%
4-100-73100-5810	Dues & Association Membership	1,088	1,868	1,329	1,500	1,500	0	0.00%
Materials and Supplies:								
4-100-73100-6001	Office Supplies	12,104	12,374	9,056	12,500	12,500	0	0.00%
4-100-73100-6005	Laundry/Housekeeping Services	539	748	632	800	800	0	0.00%
4-100-73100-6007	Repairs & Maintenance Supplies	850	352	241	800	800	0	0.00%
4-100-73100-6008	Vehicles Supplies (Gas)	982	1,283	1,184	1,500	1,500	0	0.00%

LIBRARY ADMINISTRATION, CONTINUED

Account Number	Account Name	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-73100-6009	Auto Repairs & Maintenance	196	0	0	300	300	0	0.00%
4-100-73100-6012	Books & Supplies	750	679	654	1,000	1,000	0	0.00%
4-100-73100-6013	Educational/Recreational Supplies	10,559	11,199	11,279	10,700	10,700	0	0.00%
4-100-73100-6014	Operating Supplies	2,765	2,890	3,460	3,000	3,000	0	0.00%
<i>Capital Outlay:</i>								
4-100-73100-8102	Furniture - Replacement	3,555	1,145	516	1,000	1,000	0	0.00%
4-100-73100-8202	Furniture and Fixtures	206	894	1,082	900	900	0	0.00%
4-100-73100-8205	Motor Vehicle	5	0	0	0	0	0	0.00%
4-100-73100-8207	EDP Equipment	4,926	4,531	12,434	9,860	6,315	(3,545)	-35.95%
TOTAL LIBRARY ADMINISTRATION:		719,945	724,854	769,445	834,390	840,154	5,764	0.69%

PLANNING AND ZONING

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

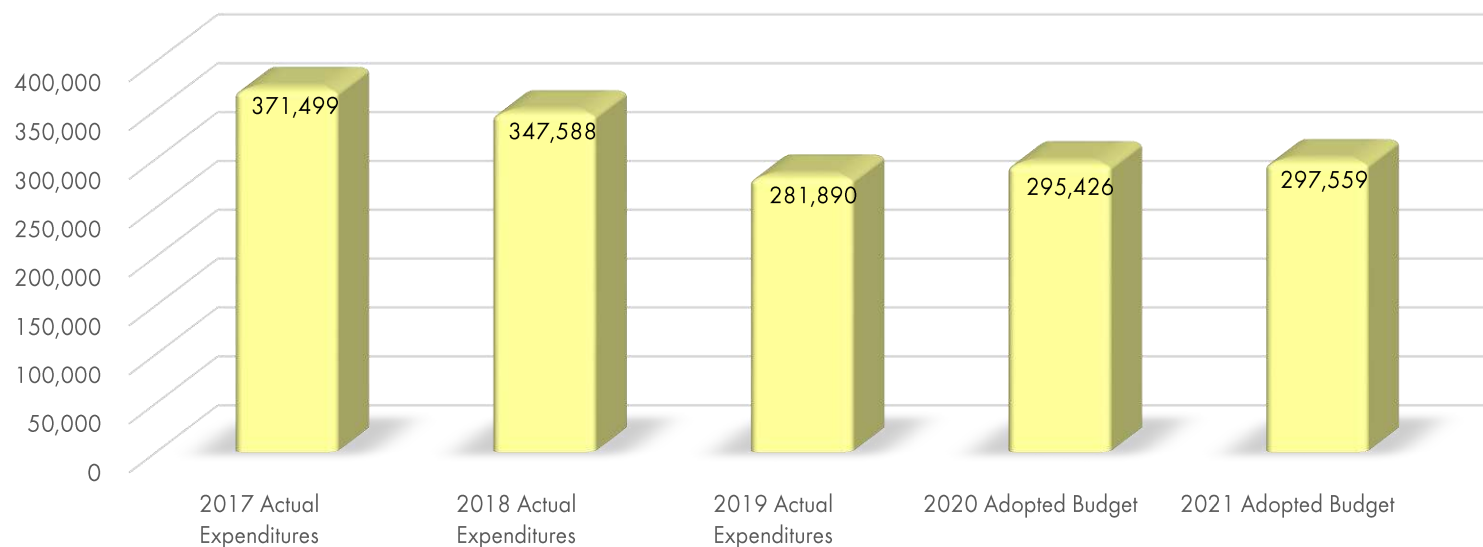
Planning – Long-range planning for the County is coordinated by staff and conducted in a collaborative process with many committees and partners. Much of the effort is focused on the County’s 2025 Comprehensive Plan, and the development of the fourth Comprehensive Plan, which will take Shenandoah County to 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 Department



Planning and Zoning Expenditures

Account Number	Account Name	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
PLANNING AND ZONING (81100):								
<i>Salaries & Wages:</i>								
4-100-81100-1100	Salaries & Wages – Regular	237,663	207,280	151,126	145,243	140,425	(4,818)	-3.32%
4-100-81100-1700	Stipends-BZA	0	0	0	650	1,200	550	84.62%
4-100-81100-1711	Remuneration/County Planning Commission	2,625	3,385	3,300	6,000	6,000	0	0.00%
4-100-81100-1711-001	Remuneration/ County Planning - Travel	0	0	0	0	0	0	0.00%
4-100-81100-1711-002	Remuneration/ County Planning - Food & Lodging	0	0	0	0	0	0	0.00%
4-100-81100-1711-003	Remuneration/ County Planning - Mileage	0	0	0	0	0	0	0.00%
4-100-81100-1712	Remuneration/District Planning Commission	200	0	75	0	100	100	0.00%
4-100-81100-1713	Remuneration/Board of Zoning Appeals	1,200	50	0	1,200	1,500	300	25.00%
<i>Employee Benefits:</i>								
4-100-81100-2100	FICA/Medicare - Employer	17,396	15,402	11,012	11,712	11,416	(296)	-2.53%
4-100-81100-2210	Virginia Retirement System	23,182	19,786	14,519	13,609	14,604	995	7.31%
4-100-81100-2215	Hybrid STD/LTD Premium	72	102	275	300	350	50	16.67%
4-100-81100-2310	Hospitalization Insurance	43,291	34,468	37,410	35,500	34,961	(539)	-1.52%
4-100-81100-2400	Group Life Insurance	1,237	1,058	802	800	758	(42)	-5.21%
4-100-81100-2500	VRS Health Insurance Credit	219	242	174	175	126	(49)	-27.78%
4-100-81100-2600	Unemployment Insurance	160	120	71	180	200	20	11.11%

PLANNING AND ZONING, CONTINUED

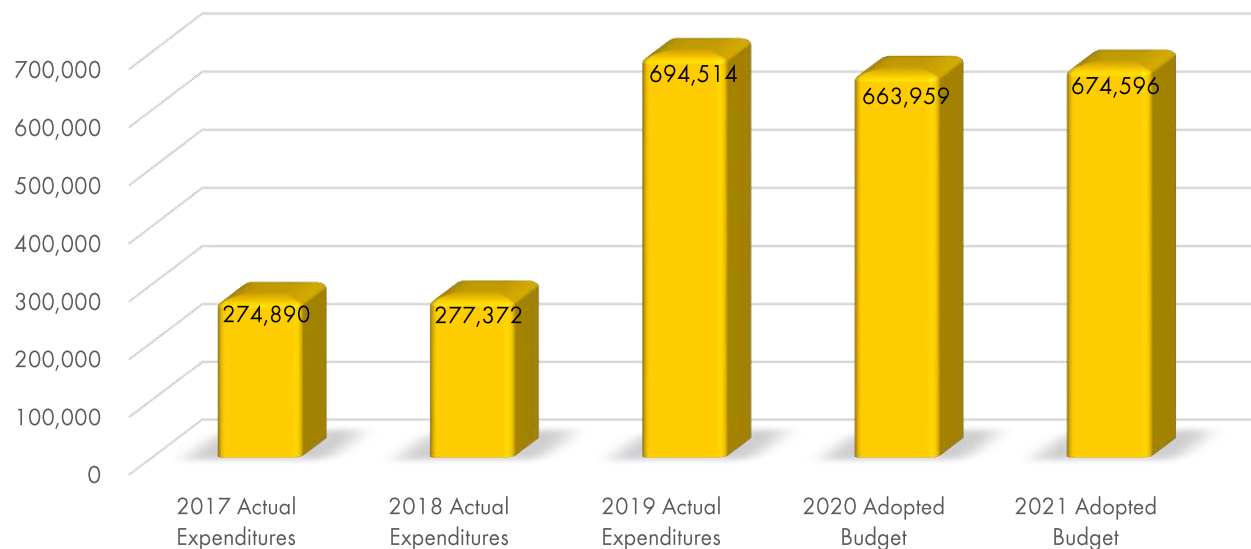
Account Number	Account Name	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-81100-2700	Workers' Compensation Insurance	2,305	2,269	534	1,500	2,500	1,000	66.67%
4-100-81100-2900	Accrued Annual and Sick Leave Payout	37	1,853	3,750	0	0	0	0.00%
Contractual Services:								
4-100-81100-3150	Professional Services	4,863	9,938	9,475	17,000	17,000	0	0.00%
4-100-81100-3190	Codifying Ordinance	0	0	0	0	0	0	0.00%
4-100-81100-3310	Repairs & Maintenance	1,147	50	0	200	200	0	0.00%
4-100-81100-3320	Maintenance & Service Contract	2,899	2,403	2,450	2,250	2,250	0	0.00%
4-100-81100-3500	Printing		0	0	53	100	100	0
4-100-81100-3600	Advertising	2,987	3,555	1,573	3,000	3,000	0	0.00%
Other Charges:								
4-100-81100-5210	Postal Service	693	1,082	1,053	3,000	3,000	0	0.00%
4-100-81100-5230	Telecommunications	2,904	3,107	2,728	3,000	3,000	0	0.00%
4-100-81100-5305	Auto Insurance	963	963	985	2,000	2,000	0	0.00%
4-100-81100-5510	Mileage	327	531	932	1,800	1,800	0	0.00%
4-100-81100-5530	Food & Lodging	152	1,116	1,742	1,900	1,890	(10)	-0.53%
4-100-81100-5540	Convention, Training, & Education	309	3,715	1,071	1,900	2,645	745	39.21%
4-100-81100-5810	Dues & Association Membership	770	665	50	400	385	(15)	-3.75%
Materials and Supplies:								
4-100-81100-6001	Office Supplies	1,217	1,460	852	2,000	2,000	0	0.00%
4-100-81100-6008	Vehicles Supplies (Gas)	474	672	611	1,000	1,000	0	0.00%
4-100-81100-6009	Auto Repairs & Maintenance	0	0	5	800	800	0	0.00%
4-100-81100-6011	Uniforms and Wearing Apparel	0	0	384	500	500	0	0.00%

PLANNING AND ZONING, CONTINUED

Account Number	Account Name	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-81100-6012	Book and Subscriptions	204	268	208	200	200	0	0.00%
4-100-81100-6014	Operating Supplies	0	0	710	0	0	0	0.00%
<i>Payment to Joint Operations:</i>								
4-100-81100-7004	Northern Shenandoah Valley Regional Commission	22,004	30,236	31,460	36,507	40,648	4,141	11.34%
<i>Capital Outlay:</i>								
4-100-81100-8105	Vehicle Purchase	0	0	2,500	0	0	0	0.00%
4-100-81100-8202	Furniture and Fixtures	0	1,788	0	1,000	1,000	0	0.00%
4-100-81100-8203	Communications Equipment	0	22	0	0	0	0	0.00%
4-100-81100-8207	EDP Equipment	0	0	0	0	0	0	0.00%
TOTAL PLANNING AND ZONING:		371,499	347,588	281,890	295,426	297,559	2,133	0.72%

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 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
ECONOMIC DEVELOPMENT AND TOURISM (81500):								
<i>Salaries & Wages:</i>								
4-100-81500-1100	Salaries & Wages – Regular	0	0	107,296	137,783	134,784	-2,999	-2.18%
4-100-81500-1300	Salaries & Wages – Part-Time	0	0	14,136	15,000	16,500	1,500	10.00%
<i>Employee Benefits:</i>								
4-100-81500-2100	FICA/Medicare - Employer	23	0	8,803	11,688	11,573	-115	-0.98%
4-100-81500-2210	Virginia Retirement System	0	0	9,824	12,910	14,018	1,108	8.58%
4-100-81500-2215	Hybrid STD/LTD premium	0	0	129	260	0	-260	-100.00%
4-100-81500-2310	Hospitalization Insurance	0	0	7,528	7,850	13,130	5,280	67.26%
4-100-81500-2400	Group Life Insurance	0	0	544	750	728	-22	-2.96%
4-100-81500-2500	VRS Health Insurance Credit	0	0	116	160	121	-39	-24.18%
4-100-81500-2600	Unemployment Insurance	0	0	102	85	100	15	17.65%
4-100-81500-2700	Worker's Compensation Insurance	0	0	3,225	3,200	6,000	2,800	87.50%
4-100-81500-2900	Accrued Annual & Sick Leave Payout	0	0	582	0	0	0	0.00%
<i>Contractual Services:</i>								
4-100-81500-3160	Professional Services	2,305	0	73,470	56,300	30,300	-26,000	-46.18%
4-100-81500-3180	Contractual Services	0	0	28,293	20,400	17,500	-2,900	-14.22%
4-100-81500-3310	Repairs and Maintenance	0	0	57	750	750	0	0.00%
4-100-81500-3320	Maintenance & Service Contract	103	261	94	200	207	7	3.50%
4-100-81500-3500	Printing	0	73	7,170	8,500	14,700	6,200	72.94%

ECONOMIC DEVELOPMENT, CONTINUED

Account Number	Account Name	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-81500-3500-002	Printing-Spirit Trails	0	0	0	8,000	0	-8,000	-100.00%
4-100-81500-3500-003	Printing-Visitor Guide	0	0	0	8,000	0	-8,000	-100.00%
4-100-81500-3600	Advertising	0	0	134,882	90,700	155,300	64,600	71.22%
4-100-81500-3600-002	Advertising-Spirit Trails	0	0	0	13,000	0	-13,000	-100.00%
Other Charges:								
4-100-81500-5210	Postal Service	13	0	12,066	4,000	5,500	1,500	37.50%
4-100-81500-5230	Telecommunications	0	0	1,559	1,800	2,000	200	11.11%
4-100-81500-5305	Auto Insurance	0	0	492	500	500	0	0.00%
4-100-81500-5307	Public Officials Liability Insurance	0	0	0	0	0	0	0.00%
4-100-81500-5510	Mileage	167	0	766	2,000	3,000	1,000	50.00%
4-100-81500-5530	Food & Lodging	33	187	2,449	4,200	4,675	475	11.31%
4-100-81500-5540	Convention, Training, & Education	320	1,075	3,242	6,400	5,340	-1,060	-16.56%
4-100-81500-5663	Support of the Local Arts	0	0	5,000	4,500	4,500	0	0.00%
4-100-81500-5810	Dues & Association Membership	311	1,745	3,351	3,115	3,615	500	16.05%
4-100-81500-5875	Support of Existing Industry	18,000	39,425	26,207	20,500	50,500	30,000	146.34%
4-100-81500-5875-001	Support of Existing Industry - Match	210,667	188,167	186,166	148,333	107,500	-40,833	-27.53%
4-100-81500-5876	Support of New Industry	0	42	0	8,000	8,000	0	0.00%
4-100-81500-5878	Support of Tourism Attractions	0	0	11,156	19,050	16,500	-2,550	-13.39%
Materials and Supplies:								
4-100-81500-6001	Office Supplies	137	27	1,625	1,000	2,230	1,230	123.00%

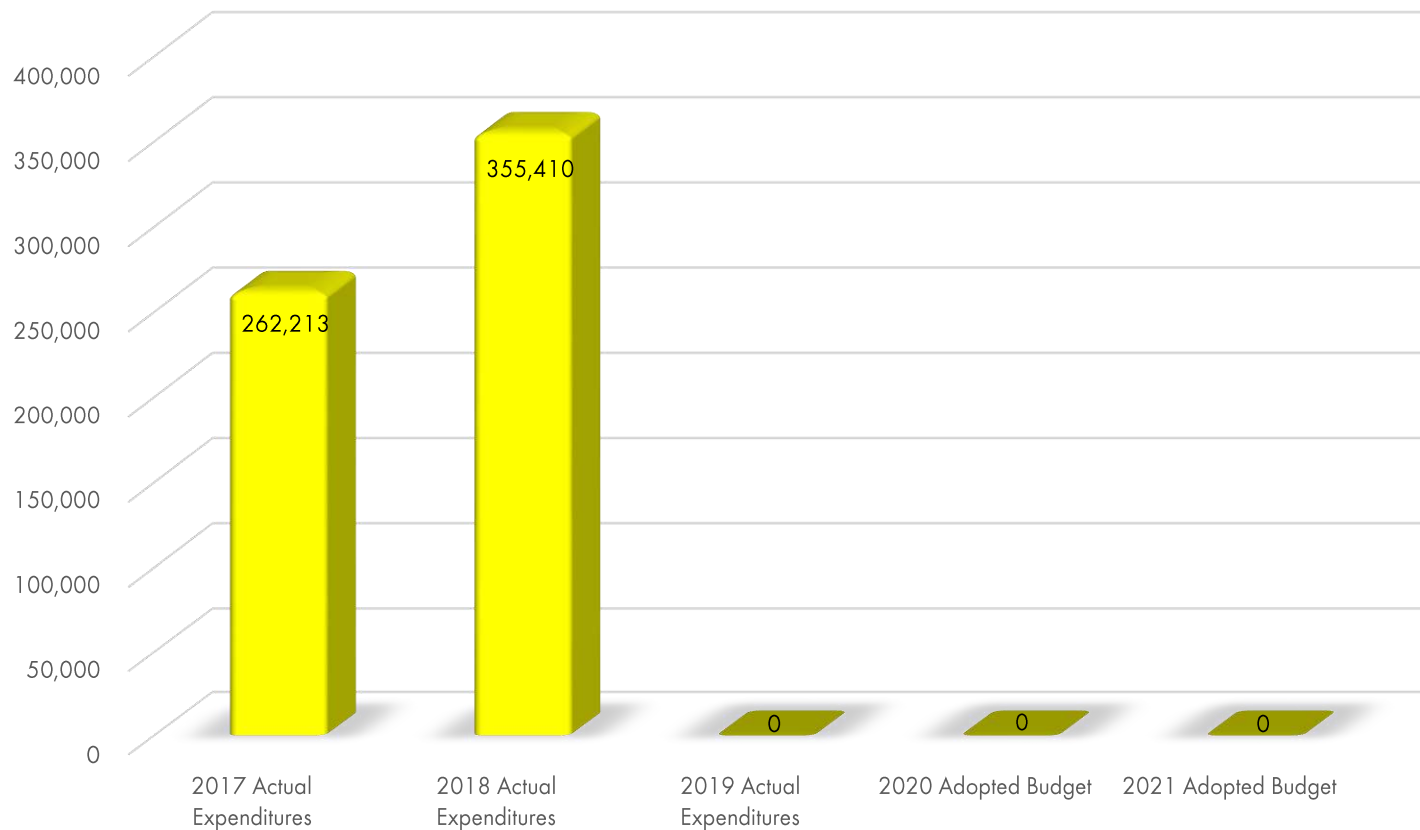
ECONOMIC DEVELOPMENT, CONTINUED

Account Number	Account Name	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-81500-6008	Vehicles Supplies (Gas)	0	0	992	1,500	1,500	0	0.00%
4-100-81500-6009	Auto Repairs & Maintenance	0	0	0	1,000	1,000	0	0.00%
4-100-81500-6012	Books and Supplies	0	0	0	0	0	0	0.00%
<i>Payment to Joint Operations:</i>								
4-100-81500-7004	Shenandoah Valley Partnership	42,812	42,812	43,190	42,525	42,525	0	0.00%
<i>Capital Outlay</i>								
4-100-81500-8202	Furniture and Fixtures	0	3,559	0	0	0	0	0.00%
TOTAL ECONOMIC DEVELOPMENT:		274,890	277,372	694,514	663,959	674,596	10,637	1.60%

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 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
TOURISM (81550):								
<i>Salaries & Wages:</i>								
4-100-81550-1100	Salaries & Wages – Regular	53,110	67,544	0	0	0	0	0.00%
4-100-81550-1300	Salaries & Wages-Part-Time	12,718	13,042	0	0	0	0	0.00%
<i>Employee Benefits:</i>								
4-100-81550-2100	FICA/Medicare - Employer	4,603	5,752	0	0	0	0	0.00%
4-100-81550-2210	Virginia Retirement System	5,157	6,544	0	0	0	0	0.00%
4-100-81550-2310	Hospitalization Insurance	0	0	0	0	0	0	0.00%
4-100-81550-2400	Group Life Insurance	276	351	0	0	0	0	0.00%
4-100-81550-2500	VRS Health Insurance Credit	69	88	0	0	0	0	0.00%
4-100-81550-2600	Unemployment Insurance	43	51	0	0	0	0	0.00%
4-100-81550-2700	Workers' Compensation Insurance	1,183	1,262	0	0	0	0	0.00%
<i>Contractual Services:</i>								
4-100-81550-3160	Professional Services	31,917	26,920	0	0	0	0	0.00%
4-100-81550-3180	Contractual Services	10,617	7,296	0	0	0	0	0.00%
4-100-81550-3310	Repairs & Maintenance	0	57	0	0	0	0	0.00%
4-100-81550-3320	Maintenance & Service Contract	125	125	0	0	0	0	0.00%
4-100-81550-3500	Printing	6,283	35,668	0	0	0	0	0.00%
4-100-73100-3600	Advertising	107,876	144,875	0	0	0	0	0.00%
<i>Other Charges:</i>								
4-100-81550-5210	Postal Service	3,864	3,258	0	0	0	0	0.00%

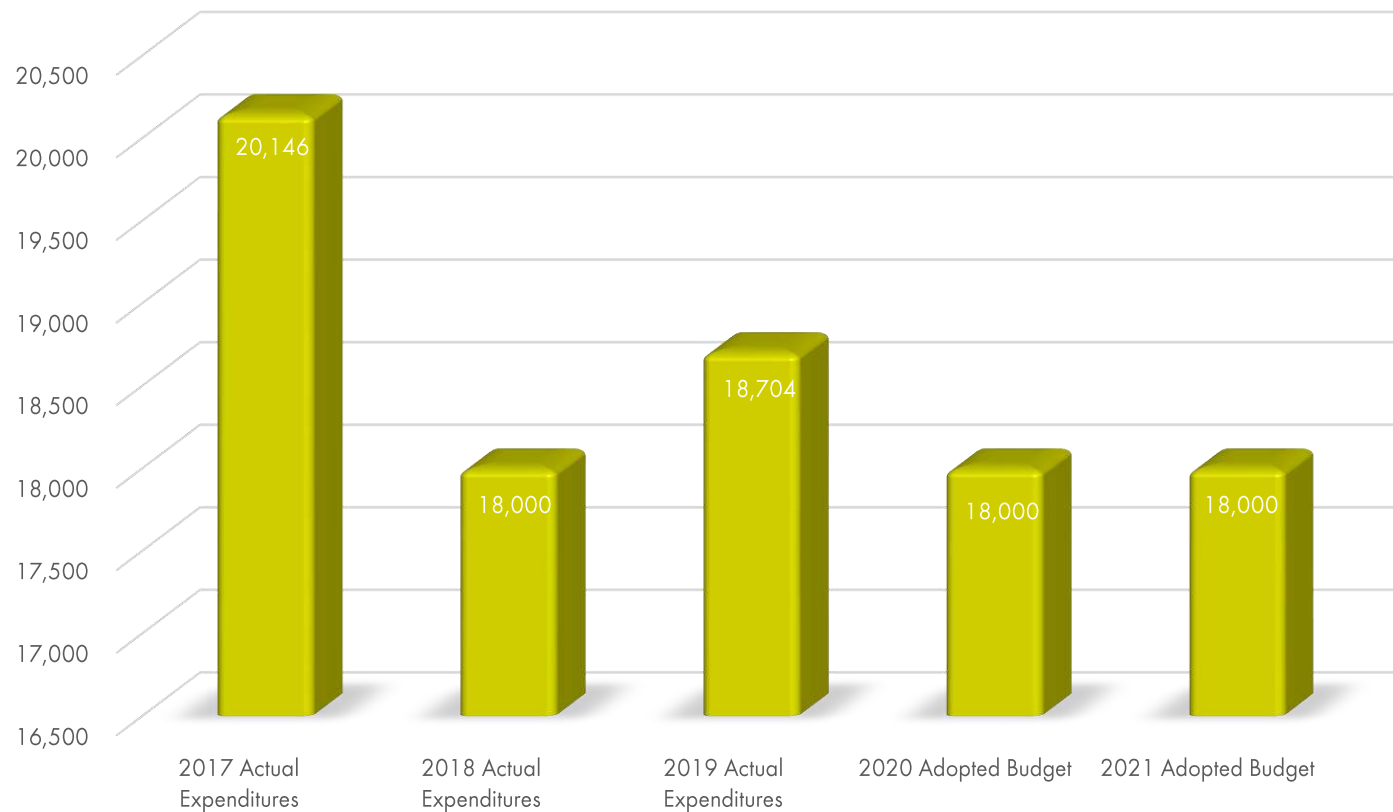
TOURISM, CONTINUED

Account Number	Account Name	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-81550-5230	Telecommunications	1,306	1,182	0	0	0	0	0.00%
4-100-81550-5510	Mileage	356	372	0	0	0	0	0.00%
4-100-81550-5530	Food & Lodging	1,610	780	0	0	0	0	0.00%
4-100-81550-5540	Convention, Training, & Education	1,059	2,438	0	0	0	0	0.00%
4-100-81550-5663	Support of the Local Arts	4,250	4,500	0	0	0	0	0.00%
4-100-81550-5810	Dues & Association Membership	2,076	1,626	0	0	0	0	0.00%
4-100-81550-5878	Support of Tourism Attractions	12,444	15,543	0	0	0	0	0.00%
Materials and Supplies:								
4-100-81550-6001	Office Supplies	687	1,152	0	0	0	0	0.00%
4-100-81550-6008	Vehicles Supplies (Gas)	584	640	0	0	0	0	0.00%
4-100-81550-6009	Auto Repairs & Maintenance	0	0	0	0	0	0	0.00%
Capital Outlay:								
4-100-81550-8105	Vehicle	0	14,345	0	(1)	0	0	-100.00%
4-100-81550-8202	Furniture & Fixtures	0	0	0	0	0	0	0.00%
4-100-81550-8203	EDP Equipment	0	0	0	0	0	0	0.00%
TOTAL TOURISM EXPENDITURES:		262,213	355,410	0	0	0	0	0.00%

NOTE: Tourism (81550) budget included with
Economic Development (81500) as of FY2019

LITTER CONTROL

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

Litter Control

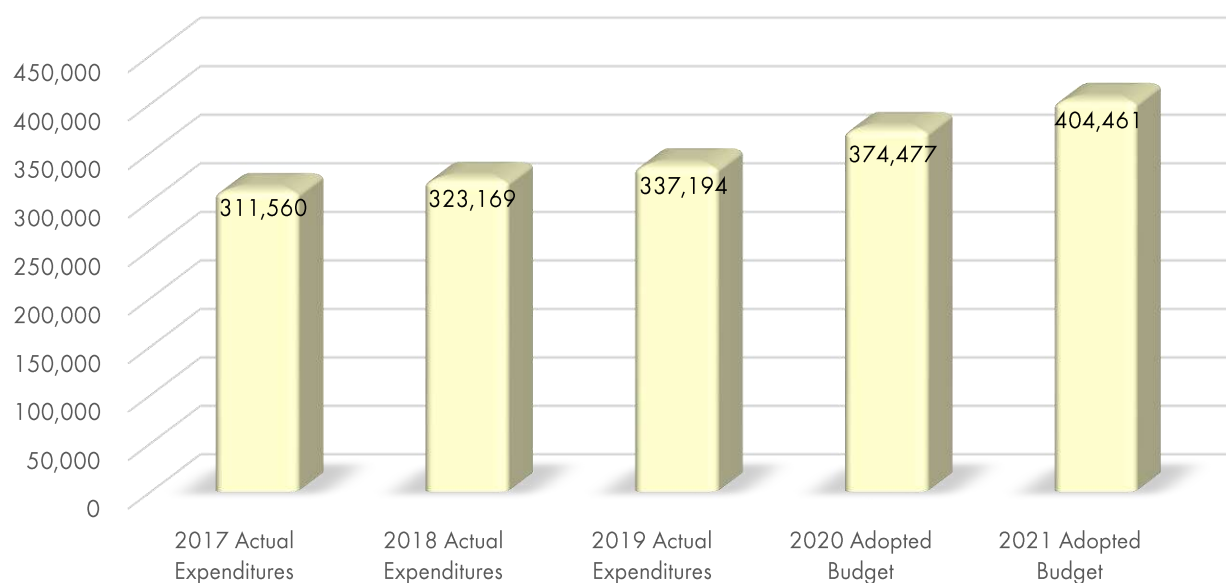
Litter Control Expenditures

Account Number	Account Name	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
LITTER CONTROL (81600):								
<i>Other Charges:</i>								
4-100-81600-5672	Litter Control Program	20,146	18,000	18,704	18,000	18,000	0	0.00%
TOTAL LITTER CONTROL PROGRAM:		20,146	18,000	18,704	18,000	18,000	0	0.00%

SOIL AND WATER CONSERVATION DISTRICT

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

Lord Fairfax Soil and Water Conservation District



Soil and Water Conservation District Expenditures

Account Number	Account Name	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
SOIL/WATER CONSERVATION DISTRICT (82400):								
<i>Salaries & Wages:</i>								
4-100-82400-1100	Salaries & Wages – Regular	231,560	236,159	253,354	262,933	262,933	0	0.00%
4-100-82400-1200	Salaries & Wages- Overtime	0	0	0	0	15,000	15,000	0.00%
<i>Employee Benefits:</i>								
4-100-82400-2100	FICA/Medicare - Employer	17,636	18,006	19,028	20,114	20,114	0	0.00%
4-100-82400-2210	Virginia Retirement System	22,944	22,986	23,953	24,700	27,345	2,645	10.71%
4-100-82400-2215	Hybrid STD/LTD Premium	461	678	656	800	900	100	12.50%
4-100-82400-2310	Hospitalization Insurance	28,710	36,095	39,772	46,950	52,202	5,252	11.19%
4-100-82400-2400	Group Life Insurance	1,211	1,231	1,325	1,400	1,420	20	1.43%
4-100-82400-2500	VRS Health Insurance Credit	303	308	285	30	237	207	690.00%
4-100-82400-2600	Unemployment Insurance	144	132	128	200	100	-100	-50.00%
4-100-82400-2700	Workers' Compensation Insurance	2,810	3,242	3,915	350	7,210	6,860	1960.00%
4-100-82400-2900	Accrued Annual and Sick Leave Payout	1,391	2,357	0	0	0	0	0.00%
<i>Other Charges:</i>								
4-100-82400-5673	Contribution to Soil/Water Conservation District	14,000	14,000	15,000	15,000	15,000	0	0.00%
4-100-82400-5685	Contribution to Friends of the North Fork	2,000	2,000	2,000	2,000	2,000	0	0.00%
TOTAL SOIL/WATER CONSERVATION DISTRICT:		323,169	337,194	359,416	374,477	404,461	29,984	8.01%

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

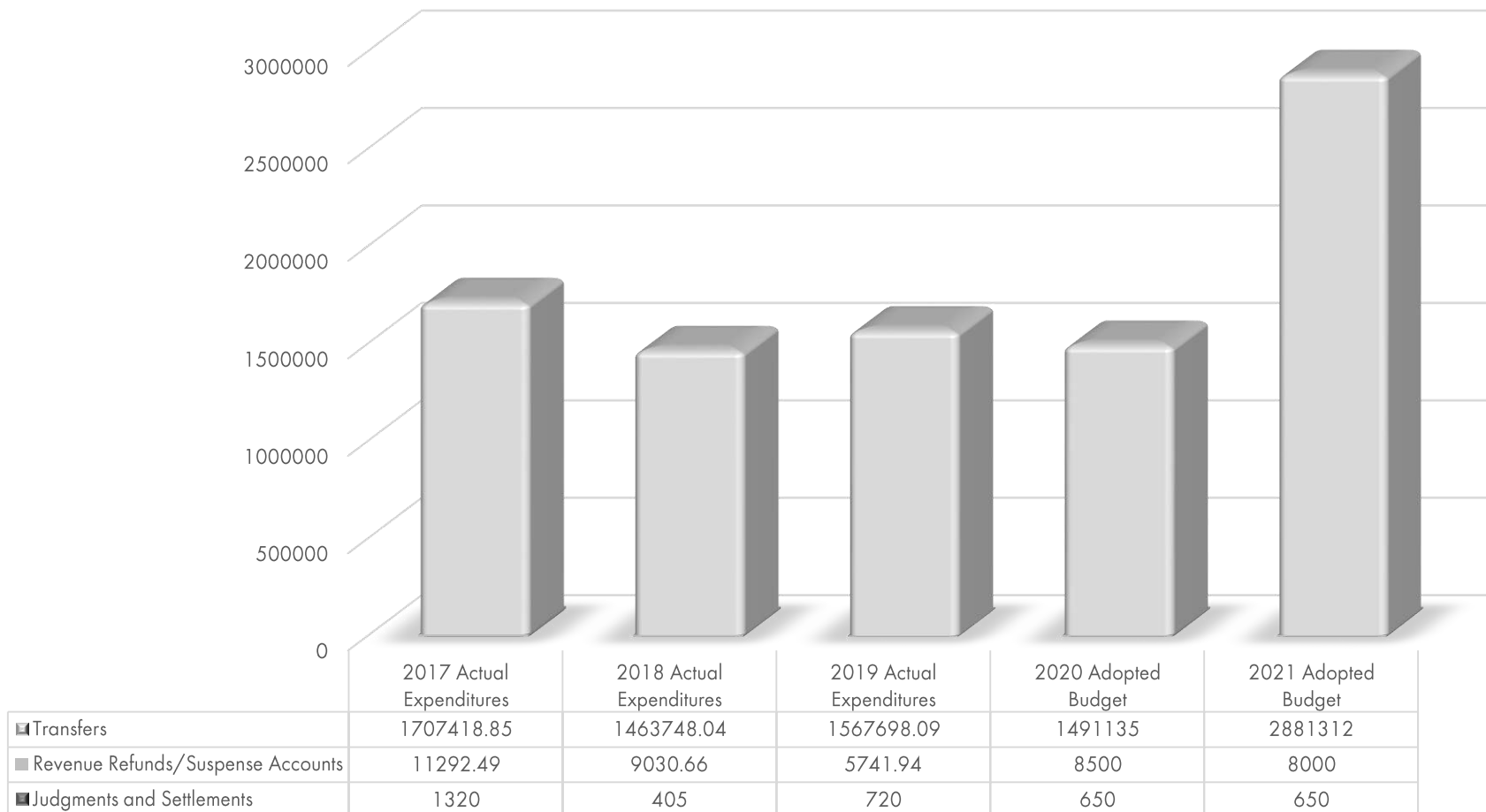
Account Number	Account Name	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
COOPERATIVE EXTENSION SERVICE (83500):								
<i>Salaries & Wages:</i>								
4-100-83500-1100	Salaries & Wages – Regular	35,112	35,112	36,165	37,250	37,250	0	0.00%
4-100-83500-1700	Salaries & Wages Part-time, Stipend - Summer 4H	0	0	10,855	0	0	0	0.00%
<i>Employee Benefits:</i>								
4-100-83500-2100	FICA/Medicare - Employer	2,294	2,345	2,404	2,850	2,850	(0)	-0.01%
4-100-83500-2210	Virginia Retirement System	3,409	3,409	3,399	3,490	3,874	384	11.00%
4-100-83500-2310	Hospitalization Insurance	10,961	10,897	11,808	11,810	13,130	1,320	11.18%
4-100-83500-2400	Group Life Insurance	183	183	188	194	201	7	3.61%
4-100-83500-2500	VRS Health Insurance Credit	46	46	40	45	34	(11)	-24.44%
4-100-83500-2600	Unemployment Insurance	24	21	20	0	100	100	0.00%
4-100-83500-2700	Workers' Compensation Insurance	24	25	21	25	52	27	108.00%
4-100-83500-2900	Accrued Annual & Sick Leave							
<i>Contractual Services:</i>								
4-100-83500-3166	Contractual Services	389	635	629	600	700	100	16.67%
4-100-83500-3310	Repairs & Maintenance	0	0	0	200	200	0	0.00%
4-100-83500-3320	Maintenance and Service Contracts	460	223	485	1,480	900	(580)	-39.19%
4-100-83500-3500	Printing and Binding	0	0	0	0	0	0	0.00%

VIRGINIA COOPERATIVE EXTENSION SERVICE, CONTINUED

Account Number	Account Name	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Other Charges:								
4-100-83500-5210	Postal Service	61	54	55	80	100	20	25.00%
4-100-83500-5230	Telecommunications	2,843	2,848	1,205	2,350	2,350	0	0.00%
4-100-83500-5510	Mileage	201	617	357	400	400	0	0.00%
4-100-83500-5540	Convention, Training, & Education	285	40	5	350	350	0	0.00%
4-100-83500-5675	Extension Agents' Salaries	54,380	57,044	55,209	72,240	87,307	15,067	20.86%
4-100-83500-5676	Summer 4H Associate Salary	10,002	8,432	0	11,550	11,550	0	0.00%
4-100-83500-5810	Dues & Association Membership	535	635	629	825	825	0	0.00%
Materials and Supplies:								
4-100-83500-6001	Office Supplies	2,400	2,371	2,461	2,400	2,400	0	0.00%
4-100-83500-6003	Agricultural Supplies	277	314	212	225	225	0	0.00%
4-100-83500-6008	Vehicle Supplies - Fuel	126	35	104	250	350	100	40.00%
Capital Outlay:								
4-100-83500-8202	Furniture & Fixtures	61	179	0	250	0	(250)	-100.00%
TOTAL COOPERATIVE EXTENSION SERVICE:		124,072	125,464	126,251	148,864	165,148	16,284	10.94%

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 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
JUDGMENTS AND SETTLEMENTS (91100):								
<i>Contractual Services:</i>								
4-100-91100-3180	Contractual Services	1,320	405	720	650	650	0	0.00%
TOTAL JUDGMENTS AND SETTLEMENTS:		1,320	405	720	650	650	0	0.00%

NON-DEPARTMENTAL, CONTINUED

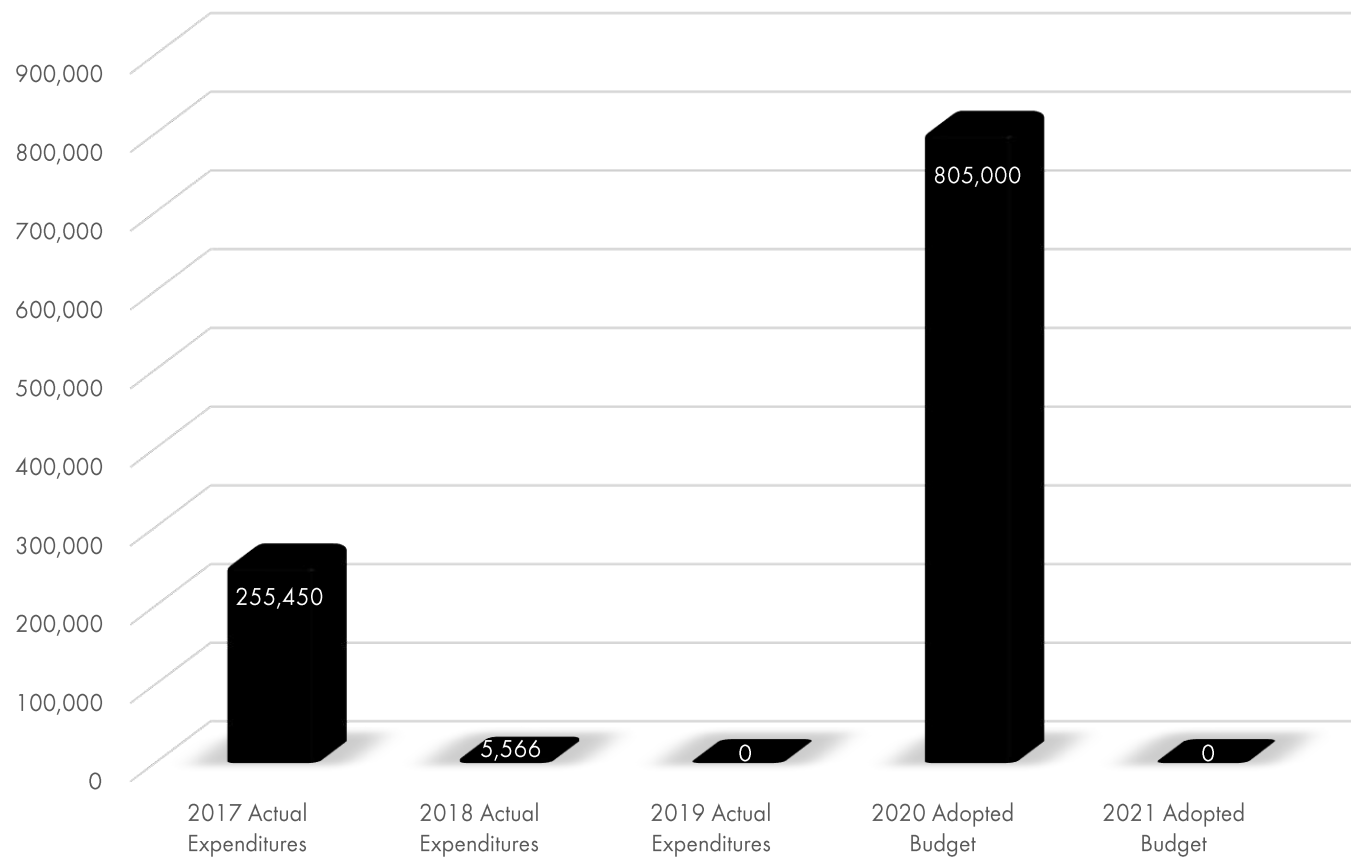
Account Number	Account Name	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
REVENUE REFUNDS (92100):								
<i>Other Costs:</i>								
4-100-92100-9201	Refunds - Erroneously Paid Real Estate	791	247	0	500	500	0	0.00%
4-100-92100-9202	Refunds - Erroneously Paid Personal Property	1,901	0	0	500	500	0	0.00%
4-100-92100-9203	Refunds - Building Permits	6,494	8,784	5,242	7,500	6,000	-1,500	-20.00%
4-100-92100-9204	Refunds - Zoning Applications	0	0	500	0	1,000	1,000	0.00%
4-100-92100-9206	Refunds - Land Use Applications	61	0	0	0	0	0	0.00%
4-100-92100-9211	Refunds - Fire/Rescue/EMS	800	0	0	0	0	0	0.00%
4-100-92100-9214	Refunds - VA Dept of Emergency Mgmt	1,245	0	0	0	0	0	0.00%
TOTAL REVENUE REFUNDS:		11,292	9,031	5,742	8,500	8,000	-500	-5.88%

CAPITAL OUTLAY**GENERAL FUND****NON-DEPARTMENTAL, CONTINUED**

Account Number	Account Name	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
TRANSFERS (92200):								
Other Costs:								
4-100-92200-9221	Salaries & Wages - Compensation Study Efforts	0	0	0	0	0	0	0.00%
4-100-92200-9211	Reserve for Contingencies	300,000	89,277	201,127	200,000	250,000	50,000	25.00%
4-100-92200-9212	Reserve for Contingencies - Fuel	50,000	0	0	26,182	50,000	23,818	90.97%
4-100-92200-9219	Cobra Administration	0	4,113	5,634	4,000	4,500	500	12.50%
4-100-92200-9220	LODA Health Insurance Payment	0	2,862	(540)	3,000	3,000	0	0.00%
4-100-93200-0222	Transfer to Landfill Contingency Fund (Fund 222)	0	0	179,016	0	45,000	45,000	0.00%
4-100-93200-0223	Transfer to Parks and Recreation - Operation	0	0	0	0	494,170	494,170	100.00%
4-100-93200-0302	Transfer to Capital Outlay	0	224,355	(11,317)	0	0	0	0.00%
4-100-93200-0501	Transfer to North Fork Wastewater Treatment Facility (Fund 501)	169,899	351,077	0	131,720	60,000	(71,720)	-54.45%
4-100-93200-0503	Transfer to Landfill Fund (Fund 503)	1,187,520	792,065	1,193,779	1,126,233	1,974,642	848,409	75.33%
TOTAL TRANSFERS:		1,707,419	1,463,748	1,567,698	1,491,135	2,881,312	1,390,177	93.23%

CAPITAL OUTLAY

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

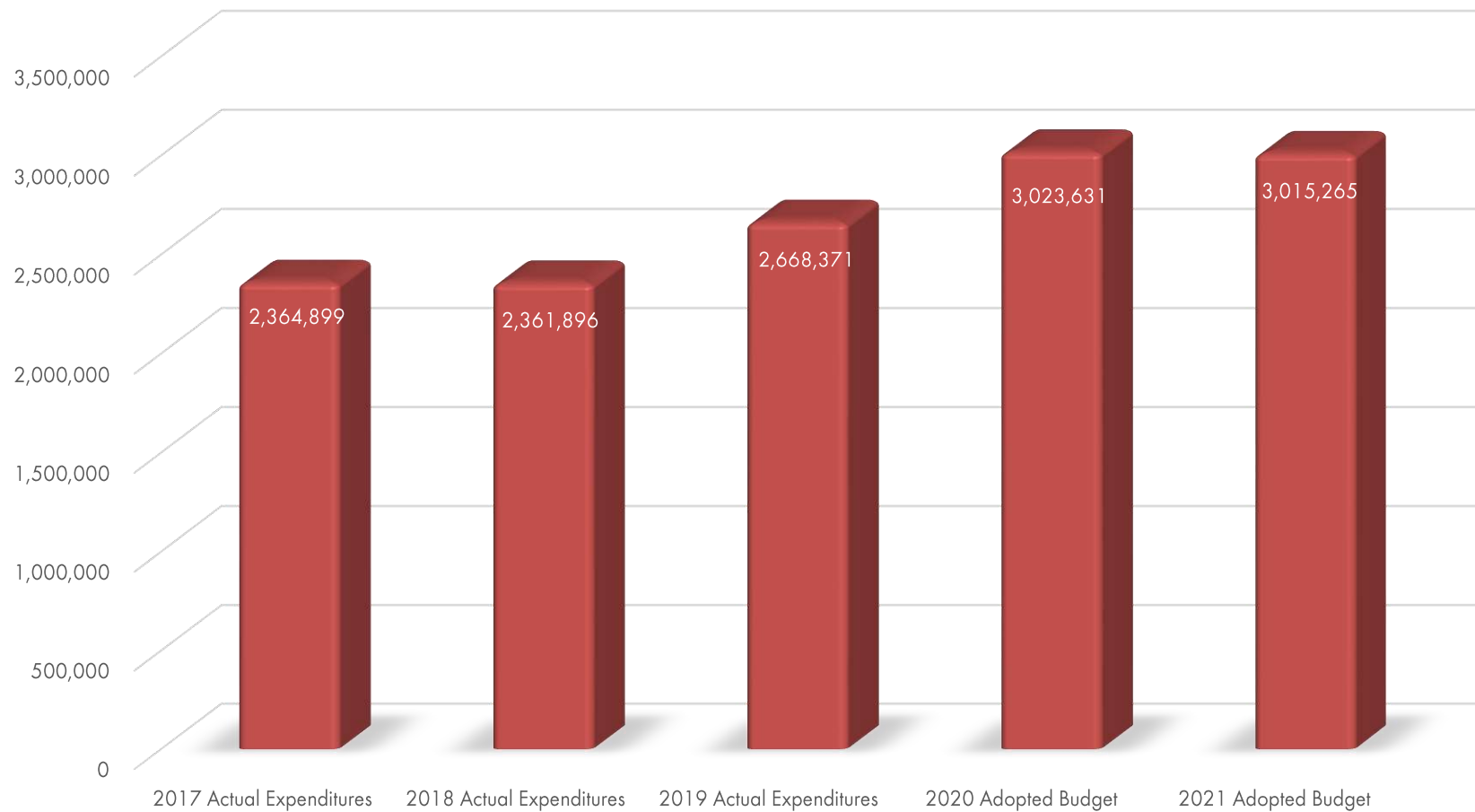
Capital Outlay

Capital Outlay Expenditures

Account Number	Account Name	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
CAPITAL OUTLAY (94000):								
<i>Capital Outlay:</i>								
4-100-94000-8210	A&E Repairs for Edinburg School	0	0	0	0	0	0	0.00%
4-100-94000-8214	Site Improvements (VDOT TEA21)	18,333	5,566	0	0	0	0	0.00%
4-100-94000-9400	Capital Outlay Expenditures	237,118	0	0	805,000	646,410	-158,590	-19.70%
TOTAL CAPITAL OUTLAY:		255,450	5,566	0	805,000	646,410	-158,590	-19.70%

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.

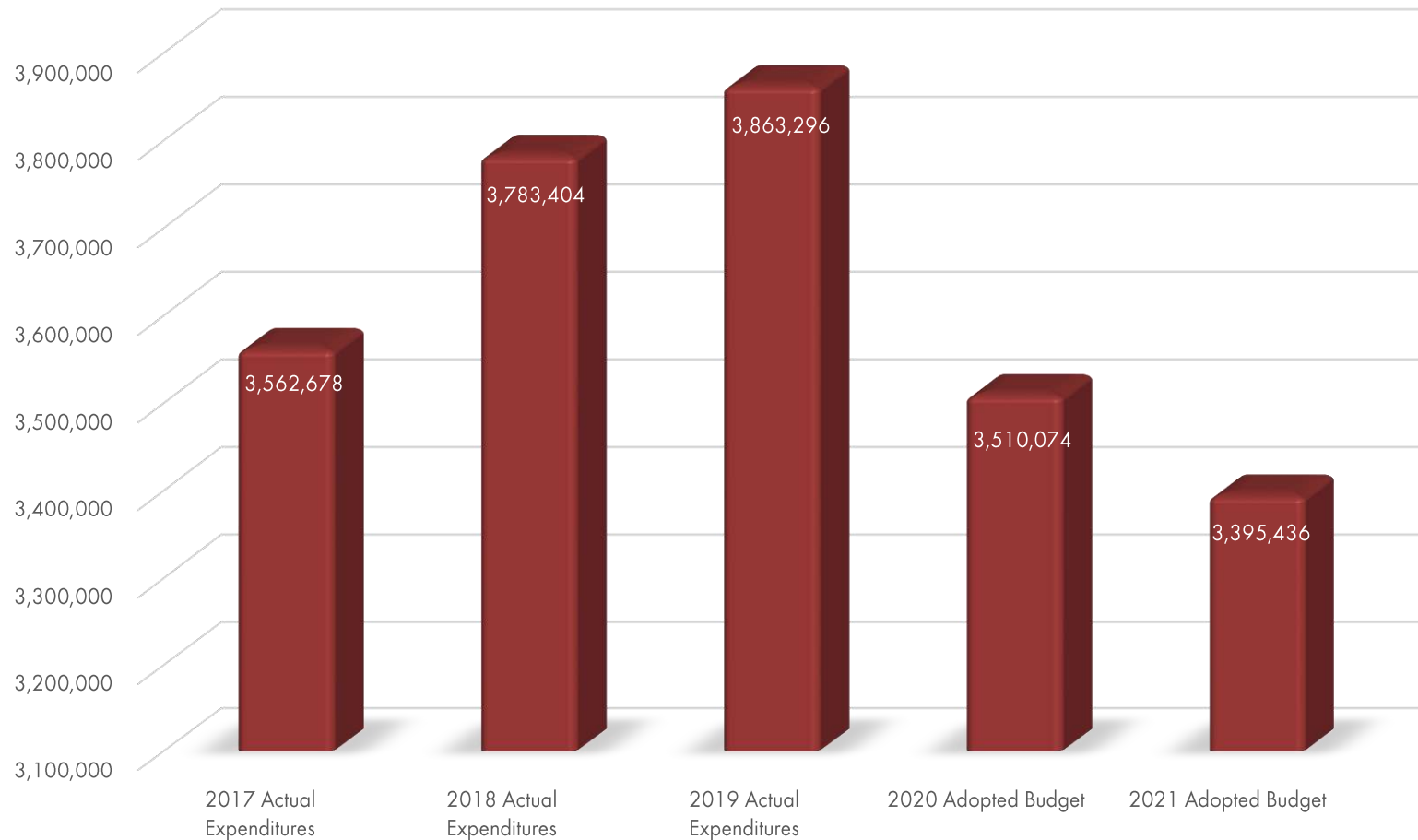
Debt Service - County

DEBT SERVICE**GENERAL FUND****County Debt Service Expenditures**

Account Number	Account Name	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
DEBT SERVICE - COUNTY (FUND 209):								
4-209-000999-9111	Co. Office - Principal Series 1, 2, 4	185,000	190,000	200,000	210,000	220,000	10,000	4.76%
4-209-000999-9112	Courthouse/HHS - Prin VRA2009B	915,000	965,000	1,005,000	1,050,000	1,095,000	45,000	4.29%
4-209-000999-9113	Mt.Jackson Sewer - Prin C-515332-02	189,173	194,891	200,782	206,850	213,103	6,253	3.02%
4-209-000999-9115	Edinburg School VRA 2012C Principal	95,000	95,000	100,000	105,000	110,000	5,000	4.76%
4-209-000999-9122	Courthouse/HHS - Interest VRA2009B	619,637	574,412	531,906	485,847	432,208	(53,639)	-11.04%
4-209-000999-9123	Mt.Jackson Sewer - Int C-515332-02	83,264	77,546	71,655	65,587	59,335	(6,252)	-9.53%
4-209-000999-9125	Edinburg School VRA 2012C Interest	156,947	152,578	148,131	143,328	138,119	(5,209)	-3.63%
4-209-000999-9128	VRA 2018C - Sheriff's Office/ECC/Radio-Interest	0	0	306,747	661,250	661,250	0	0.00%
TOTAL DEBT SERVICE - COUNTY:		2,364,899	2,361,896	2,668,371	3,023,631	3,015,265	-8,366	-0.28%

SCHOOLS DEBT SERVICE

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

Debt Service - Schools

DEBT SERVICE

GENERAL FUND

Schools Debt Service Expenditures

Account Number	Account Name	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 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	314,500	0	0.00%
4-208-000999-9112	HS Gyms - PR Series 2002 VPSA	1,450,550	1,525,000	1,605,000	1,690,000	1,775,000	85,000	5.03%
4-208-000999-9115	Series 2004(B) VPSA - PR High Schools	211,104	214,764	218,616	222,669	225,777	3,108	1.40%
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	47,175	37,740	28,305	18,870	9,435	(9,435)	-50.00%
4-208-000999-9122	VPSA Annual Administration Fees	5,550	1,100	1,250	1,100	1,400	300	27.27%
4-208-000999-9123	HS Gyms - Interest Series 2002 VPSA	568,905	493,043	413,228	331,205	147,900	(183,305)	-55.34%
4-208-000999-9125	Series 2004(B) VPSA - Int High Schools	90,095	79,235	68,184	56,931	46,625	(10,306)	-18.10%
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	Capitol Lease - Buses - Principal	0	233,791	293,503	0	0	0	0.00%
4-208-000999-9128	Capitol Lease - Buses - Interest	0	9,432	25,929	0	0	0	0.00%
4-208-000999-9129	Capital Lease - IT Equipment - Principal	0	0	19,900	0	0	0	0.00%
4-208-000999-9130	Capital Lease - IT Equipment - Interest	0	0	83	0	0	0	0.00%
TOTAL DEBT SERVICE - SCHOOLS:		3,562,678	3,783,404	3,863,296	3,510,074	3,395,436	-114,638	-3.27%

County of Shenandoah, Virginia

LANDFILL FUND EXPENDITURES**LANDFILL FUND****LANDFILL FUND REVENUES**

Account Number	Account Name	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
LANDFILL FUND REVENUES:								
<i>Charges for Services:</i>								
	Solid Waste Collection Charges	1,367,161	1,387,602	1,406,250	1,382,000	1,770,000	388,000	28.08%
	Total Charges for Services	1,367,161	1,387,602	1,406,250	1,382,000	1,770,000	388,000	28.08%
<i>Other Financing Sources:</i>								
	Capital Lease Financing Proceeds	0	0	0	370,000	0	(370,000)	-100.00%
	Proceeds from Indebtedness	0	0	0	0	2,600,000	2,600,000	0.00%
	Transfer from General Fund	1,187,520	792,065	1,193,779	1,126,233	1,974,642	848,409	75.33%
	Total Other Financing Sources	1,187,520	792,065	1,193,779	1,496,233	4,574,642	3,078,409	205.74%
TOTAL LANDFILL FUND REVENUES:		2,554,681	2,179,666	2,600,029	2,878,233	6,344,642	3,466,409	120.44%

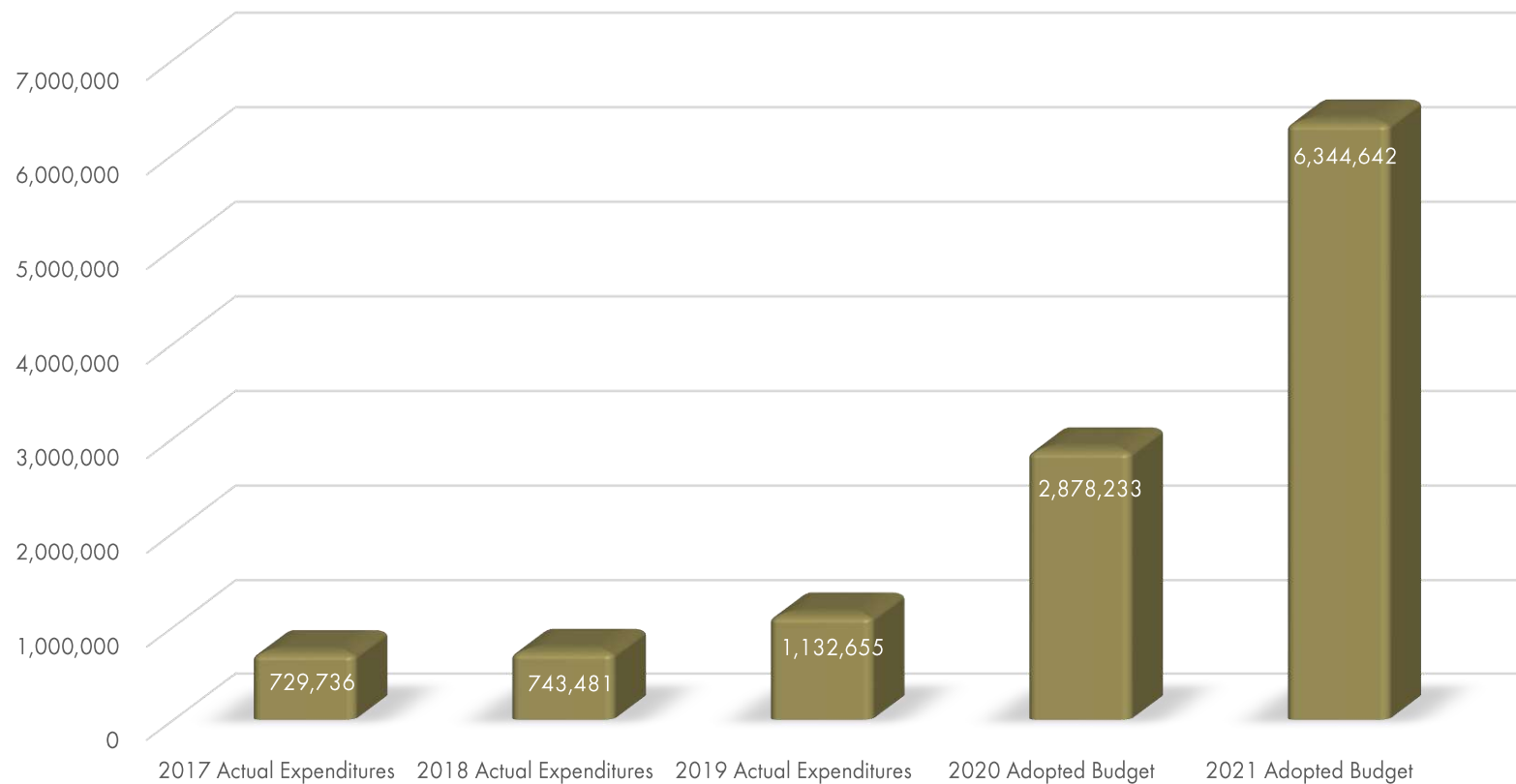
LANDFILL FUND EXPENDITURES**LANDFILL FUND****LANDFILL FUND EXPENDITURE SUMMARY**

Account Number	Account Name	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
LANDFILL FUND EXPENDITURES:								
<i>Solid Waste Management:</i>								
Refuse Collection & Disposal		729,736	743,481	1,132,655	158.55%	2,878,233	6,344,642	3,466,409
Refuse Disposal		1,345,359	1,365,789	1,297,711	-100.00%	0	0	0
TOTAL LANDFILL FUND EXPENDITURES:		2,075,095	2,109,270	2,430,366	20.50%	2,878,233	6,344,642	3,466,409

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 EXPENDITURES
LANDFILL FUND
Refuse Collection and Disposal Expenditures

Account Number	Account Name	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
REFUSE COLLECTION & DISPOSAL (42300):								
<i>Salaries & Wages:</i>								
4-503-42300-1100	Salaries & Wages – Regular	257,992	195,132	199,825	660,546	710,025	49,479	7.49%
4-503-42300-1200	Salaries & Wages – Overtime	2,999	2,915	3,164	15,528	15,528	0	0.00%
4-503-42300-1300	Salaries & Wages – Part-Time	160,821	172,831	206,773	186,149	175,000	(11,149)	-5.99%
4-503-42300-1700	Stipend for Services	0	1,500	2,250	2,250	2,250	0	0.00%
<i>Employee Benefits:</i>								
4-503-42300-2100	FICA/Medicare - Employer	31,182	28,045	30,950	66,132	69,064	2,932	4.43%
4-503-42300-2210	Virginia Retirement System	(16,359)	15,388	(3,918)	61,893	73,843	11,950	19.31%
4-503-42300-2215	Hybrid STD/LTD Premium	0	0	0	700	700	0	0.00%
4-503-42300-2310	Hospitalization Insurance	51,321	53,004	51,764	152,300	156,925	4,625	3.04%
4-503-42300-2400	Group Life Insurance	1,147	29	(2,814)	3,450	3,834	384	11.13%
4-503-42300-2500	VRS Health insurance Credit	287	263	213	900	639	(261)	-29.00%
4-503-42300-2600	Unemployment Insurance	427	625	515	1,100	350	(750)	-68.18%
4-503-42300-2700	Workers' Compensation Insurance	21,994	16,782	11,519	41,000	43,000	2,000	4.88%
4-503-42300-2800	OPEB Adjustment	0	0	0	0	0	0	0.00%
4-503-42300-2900	Accrued Annual Sick Leave	4,874	6,159	2,118	0	0	0	0.00%
<i>Contractual Services:</i>								
4-503-42300-3110	Professional Health Services	1,286	4,137	0	1,300	1,300	0	0.00%

LANDFILL FUND EXPENDITURES
LANDFILL FUND
REFUSE COLLECTION AND DISPOSAL, CONTINUED

Account Number	Account Name	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-503-42300-3140	Professional Services (Containers)	3,461	3,742	3,729	84,100	84,100	0	0.00%
4-503-42300-3165	Contractual Services (Compactor)	65,672	78,269	66,720	54,800	49,000	(5,800)	-10.58%
4-503-42300-3180	Professional Services- Engineering	0	0	0	400,000	350,000	(50,000)	-12.50%
4-503-42300-3310	Repairs and Maintenance	21,947	11,177	21,186	50,000	50,000	0	0.00%
4-503-42300-3320	Maintenance & Service Contracts	0	0	0	9,825	9,825	0	0.00%
4-503-42300-3500	Printing and Binding	4,688	0	0	2,500	2,500	0	0.00%
4-503-42300-3600	Advertising	0	0	0	2,000	2,000	0	0.00%
Other Charges:								
4-503-42300-5110	Electrical Services	5,893	6,847	7,169	23,500	23,500	0	0.00%
4-503-42300-5120	Heating Services	0	0	0	6,500	6,500	0	0.00%
4-503-42300-5130	Water & Sewer	0	0	0	2,250	2,250	0	0.00%
4-503-42300-5210	Postal Services	0	0	0	900	900	0	0.00%
4-503-42300-5230	Telecommunications	0	0	0	8,500	8,500	0	0.00%
4-503-42300-5305	Auto Insurance	10,114	9,633	10,342	10,700	15,000	4,300	40.19%
4-503-42300-5309	Inland Marine/Contractors Equip. Insurance	14	0	0	3,113	6,400	3,287	105.59%
4-503-42300-5410	Lease/Purchase Equipment	2,100	2,400	2,400	12,100	8,000	(4,100)	-33.88%
4-503-42300-5530	Food & Lodging	0	0	0	150	150	0	0.00%
4-503-42300-5540	Convention Training & Education	0	0	0	1,600	1,600	0	0.00%
4-503-42300-5810	Dues & Association Memberships	0	0	0	190	190	0	0.00%
4-503-42300-5853	DEQ Permits	0	0	0	20,000	20,000	0	0.00%
4-503-42300-5870	Hazardous Material Collection	10,394	9,378	2,864	8,000	10,000	2,000	25.00%

LANDFILL FUND EXPENDITURES
LANDFILL FUND
REFUSE COLLECTION AND DISPOSAL, CONTINUED

Account Number	Account Name	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Materials and Supplies:								
4-503-42300-6001	Office Supplies	0	0	0	3,000	5,000	2,000	66.67%
4-503-42300-6003	Agricultural Supplies	0	0	0	2,700	3,500	800	29.63%
4-503-42300-6005	Laundry/Housekeeping Supplies	291	79	377	1,900	1,900	0	0.00%
4-503-42300-6007	Repairs & Maintenance Supplies	4,761	3,242	8,540	15,000	15,000	0	0.00%
4-503-42300-6008	Vehicles Supplies (Gas)	34,097	46,252	47,521	129,770	129,770	0	0.00%
4-503-42300-6009	Auto Repairs & Maintenance	42,164	55,670	58,050	96,000	96,000	0	0.00%
4-503-42300-6011	Uniforms & Wearing Apparel	0	0	0	15,000	15,000	0	0.00%
4-503-42300-6014	Operating Supplies	0	0	0	65,000	65,000	0	0.00%
Payment to Joint Operations								
4-503-42300-7006	Regional Tire Shredder Payment	0	0	0	20,000	20,000	0	0.00%
Capital Outlay:								
4-503-42300-8101	Machinery & Equipment	750	10	0	0	0	0	0.00%
4-503-42300-8201	Machinery & Equipment	974	270	0	370,000	0	(370,000)	-100.00%
4-503-42300-8213	Refuse Containers	4,446	19,700	(180)	26,000	26,000	0	0.00%
4-503-42300-8244	Landfill Cell - Phase 4	0	0	0	0	3,600,000	3,600,000	0.00%
4-503-42300-8999	Depreciation Expense	0	0	401,576	0	0	0	0.00%
Other Uses of Funds:								
4-503-42300-9110	Debt Service-Principal	0	0	0	135,780	272,285	136,505	100.53%
4-503-42300-9111	Debt Service - Principal - Capital Lease	0	0	0	0	62,408	62,408	0.00%
4-503-42300-9112	Debt Service-Leachate Line-Principal	0	0	0	61,120	62,924	1,804	2.95%

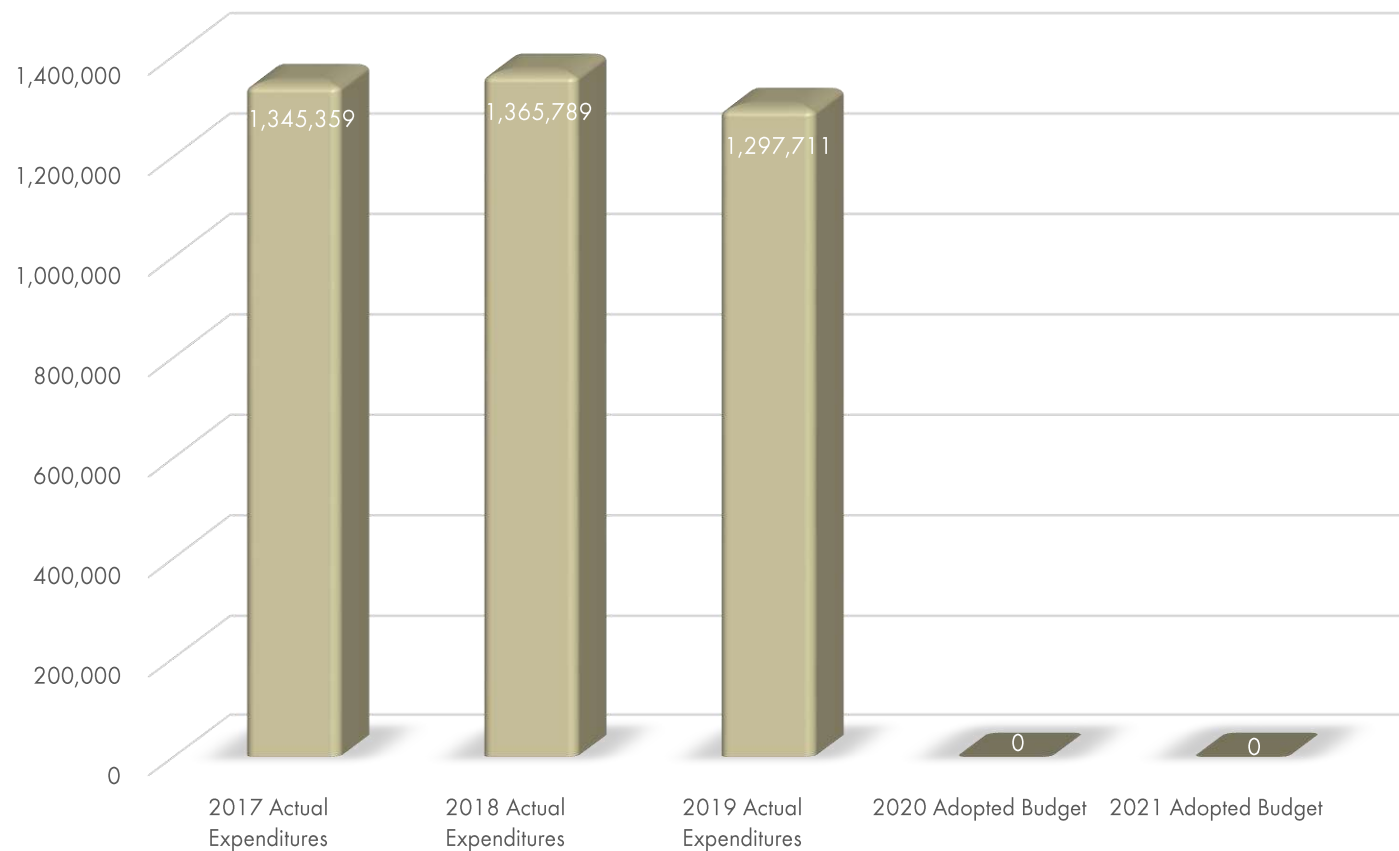
LANDFILL FUND EXPENDITURES
LANDFILL FUND
REFUSE COLLECTION AND DISPOSAL, CONTINUED

Account Number	Account Name	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-503-42300-9113	Debt Service-Phase 4 Landfill Cell-Principal	0	0	0	0	0	0	0.00%
4-503-42300-9120	Debt Service-Interest	0	0	0	15,547	29,084	13,537	87.07%
4-503-42300-9121	Debt Service - Interest - Capital Lease	0	0	0	0	4,263	4,263	0.00%
4-503-42300-9122	Debt Service-Leachate Line-Interest	0	0	0	27,440	25,636	0	0.00%
4-503-42300-9123	Debt Service-Phase 4 Landfill Cell-Interest	0	0	0	0	0	0	0.00%
Grants								
4-100-42300-5672	All Grant Expenditures	0	0	0	0	8,000	0	0.00%
TOTAL REFUSE COLLECTION:		729,736	743,481	1,132,655	2,878,233	6,344,642	3,466,409	120.44%
OPERATIONAL ONLY (LESS CAPITAL OUTLAY):		723,566	723,502	731,259	2,242,346	2,254,043	11,697	0.52%

REFUSE DISPOSAL

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

Refuse Disposal



LANDFILL FUND EXPENDITURES
LANDFILL FUND
Refuse Disposal Expenditures

Account Number	Account Name	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
REFUSE DISPOSAL (42400):								
<i>Salaries & Wages:</i>								
4-503-42400-1100	Salaries & Wages – Regular	449,811	444,813	425,552	0	0	0	0.00%
4-503-42400-1200	Salaries & Wages – Overtime	4,734	5,917	5,452	0	0	0	0.00%
4-503-42400-1300	Salaries & Wages – Part-Time	14,426	5,786	9,858	0	0	0	0.00%
<i>Employee Benefits:</i>								
4-503-42400-2100	FICA/Medicare - Employer	33,350	33,701	32,591	0	0	0	0.00%
4-503-42400-2210	Virginia Retirement System	51,034	33,694	(6,730)	0	0	0	0.00%
4-503-42400-2215	Hybrid STD/LTD Premium	696	1,381	1,623	0	0	0	0.00%
4-503-42400-2310	Hospitalization Insurance	81,088	101,060	97,206	0	0	0	0.00%
4-503-42400-2400	Group Life Insurance	2,205	317	1,626	0	0	0	0.00%
4-503-42400-2500	VRS Health Insurance Credit	552	577	474	0	0	0	0.00%
4-503-42400-2600	Unemployment Insurance	282	326	277	0	0	0	0.00%
4-503-42400-2700	Workers' Compensation Insurance	12,203	18,166	12,316	0	0	0	0.00%
4-503-42400-2800	OPEB Adjustment	0	0	0	0	0	0	0.00%
4-503-42400-2810	Safety Apparel Allowance	1,050	1,050	0	0	0	0	0.00%
4-503-42400-2900	Accrued Annual and Sick Leave	7,430	0	5	0	0	0	0.00%
<i>Contractual Services:</i>								
4-503-42400-3140	Professional Services	40,163	42,154	87,046	0	0	0	0.00%
4-503-42400-3180	Professional Services-Engineering	238,545	255,537	239,463	0	0	0	0.00%

LANDFILL FUND EXPENDITURES
LANDFILL FUND
REFUSE DISPOSAL, CONTINUED

Account Number	Account Name	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-503-42400-3310	Repairs & Maintenance	55,107	51,190	26,512	0	0	0	0.00%
4-503-42400-3320	Maintenance & Service Contract	10,680	15,266	11,163	0	0	0	0.00%
4-503-42400-3500	Printing	443	75	(7,970)	0	0	0	0.00%
4-503-42400-3600	Advertising	560	0	0	0	0	0	0.00%
Other Charges:								
4-503-42400-5110	Electrical Services	16,097	20,070	23,017	0	0	0	0.00%
4-503-42400-5120	Heating Services	6,478	9,139	7,376	0	0	0	0.00%
4-503-42400-5130	Water & Sewer	898	1,176	588	0	0	0	0.00%
4-503-42400-5210	Postal Service	798	1,044	1,123	0	0	0	0.00%
4-503-42400-5230	Telecommunications	8,213	8,451	8,536	0	0	0	0.00%
4-503-42400-5309	Contractors Equipment Insurance	3,935	3,917	4,030	0	0	0	0.00%
4-503-42400-5410	Rent/Lease Equipment	6,702	18,823	9,824	0	0	0	0.00%
4-503-42400-5510	Travel Mileage	86	173	167	0	0	0	0.00%
4-503-42400-5530	Food & Lodging	12	858	125	0	0	0	0.00%
4-503-42400-5540	Convention, Training, & Education	744	2,575	900	0	0	0	0.00%
4-503-42400-5810	Dues & Association Membership	170	430	358	0	0	0	0.00%
4-503-42400-5853	DEQ Permits	13,054	13,315	31,645	0	0	0	0.00%
Materials and Supplies:								
4-503-42400-6001	Office Supplies	4,538	5,241	4,071	0	0	0	0.00%
4-503-42400-6003	Agricultural Services	8,350	1,973	263	0	0	0	0.00%
4-503-42400-6004	Medical & Lab Supplies	0	13	0	0	0	0	0.00%
4-503-42400-6005	Laundry/Housekeeping Services	1,232	1,478	925	0	0	0	0.00%
4-503-42400-6007	Repairs & Maintenance Supplies	1,613	2,873	1,929	0	0	0	0.00%

LANDFILL FUND EXPENDITURES
LANDFILL FUND
REFUSE DISPOSAL, CONTINUED

Account Number	Account Name	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-503-42400-6008	Vehicles Supplies (Gas)	67,407	75,426	83,712	0	0	0	0.00%
4-503-42400-6009	Auto Repairs & Maintenance	64,840	61,401	37,900	0	0	0	0.00%
4-503-42400-6011	Uniforms and Wearing Apparel	24,132	14,962	15,814	0	0	0	0.00%
4-503-42400-6014	Operating Supplies	79,417	59,655	78,311	0	0	0	0.00%
Payment to Joint Operations:								
4-503-42400-7006	Regional Tire Shredder Payment	19,954	27,165	29,714	0	0	0	0.00%
Capital Outlay:								
4-503-42400-8101	Machinery & Equipment	9,500	3,702	0	0	0	0	0.00%
4-503-42400-8102	Furniture and Fixtures	0	0	0	0	0	0	0.00%
4-503-42400-8105	Motor Vehicles & Equipment	5	0	0	0	0	0	0.00%
4-503-42400-8106	Construction Vehicles & Equipment	0	0	0	0	0	0	0.00%
4-503-42400-8201	Machinery & Equipment	0	0	0	0	0	0	0.00%
4-503-42400-8207	EDP Equipment	0	0	0	0	0	0	0.00%
4-503-42400-8214	Site Improvements	2,825	0	0	0	0	0	0.00%
4-503-42400-8247	Gas Control & Collection System	0	0	0	0	0	0	0.00%
Other Uses of Funds:								
4-503-42400-9110	Debt Service-Principal	0	0	0	0	0	0	0.00%
4-503-42400-9112	Debt Service-Leachate Line-Principal	0	0	0	0	0	0	0.00%
4-503-42400-9120	Debt Service-Interest	0	20,918	20,918	0	0	0	0.00%
4-503-42400-9122	Debt Service-Leachate Line-Interest	0	0	0	0	0	0	0.00%
TOTAL REFUSE DISPOSAL:		1,345,359	1,365,789	1,297,711	0	0	0	0.00%
OPERATIONAL ONLY (LESS CAPITAL OUTLAY):		1,333,029	1,341,169	1,276,793	0	0	0	0.00%

PARKS AND RECREATION**PARKS AND RECREATION FUND****PARKS AND RECREATION REVENUES**

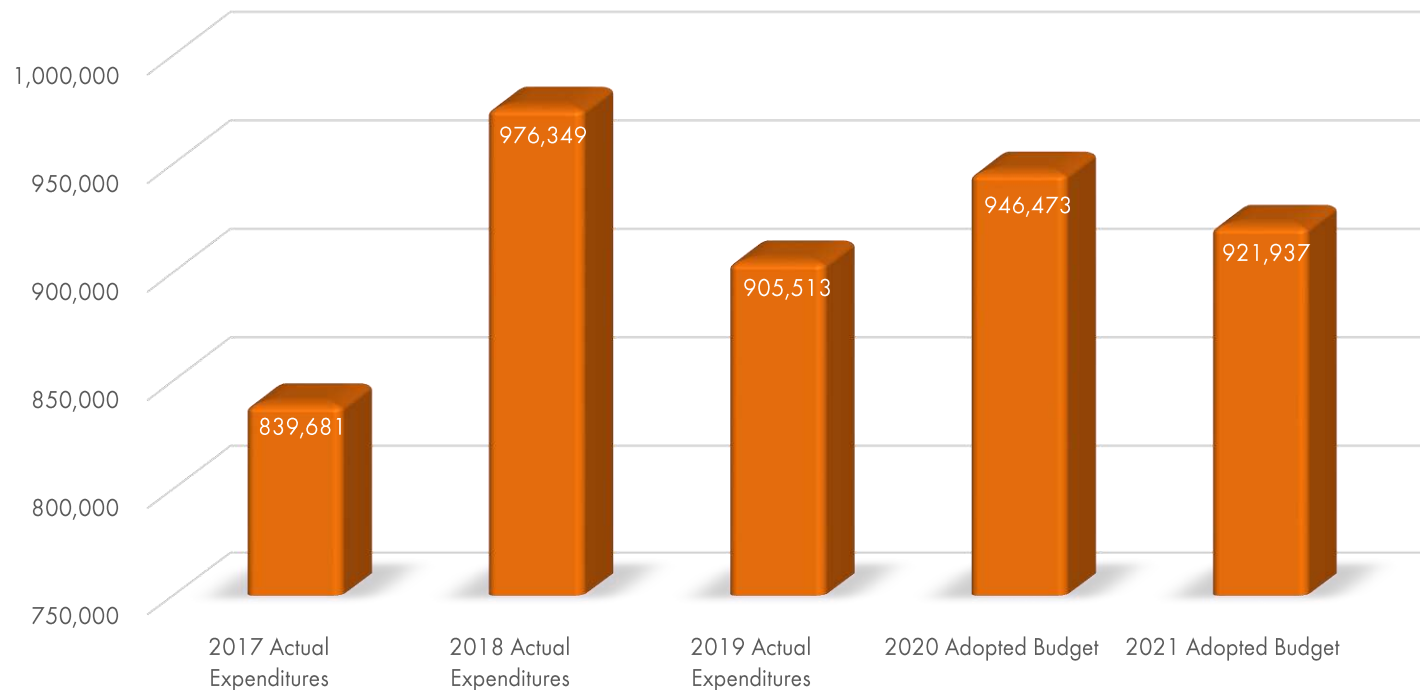
Account Number	Account Name	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
PARKS AND RECREATION FUND REVENUES:								
Local Revenue Sources - Operations								
	Lease/Rent of Property - Wagner Park	6,767	6,767	6,767	6,767	6,767	0	0.00%
	Sale of Vehicles/Equipment	0	0	0	0	12,000	12,000	0.00%
	Donations	0	0	0	0	500	500	0.00%
	Transfer from General Fund	0	0	0	0	494,170	494,170	0.00%
	Total Local Revenue - Operations	6,767	6,767	6,767	6,767	513,437	506,670	7487.37%
Program Revenues:								
	Concessions	0	0	0	0	2,000	2,000	0.00%
	Program Sponsorships	0	0	0	0	2,000	2,000	0.00%
	Sports	0	0	0	40,000	35,000	(5,000)	-12.50%
	Events	0	0	0	15,000	15,000	0	0.00%
	Class - Instruction	0	0	0	90,000	70,000	(20,000)	-22.22%
	Trips	0	0	0	250,000	220,000	(30,000)	-12.00%
	Punky Riley Scholarship	0	0	0	6,000	5,000	(1,000)	-16.67%
	Rentals	0	0	0	15,000	20,000	5,000	33.33%
	Tickets	0	0	0	9,000	10,000	1,000	11.11%
	Program Donations	0	0	0	0	500	500	0.00%
	Miscellaneous	0	0	0	5,000	5,000	0	0.00%
	Sports Camps	0	0	0	30,000	24,000	(6,000)	-20.00%
	Total Program Revenues	0	0	0	460,000	408,500	(51,500)	-11.20%
	TOTAL PARKS AND RECREATION FUND REVENUES:	6,767	6,767	6,767	466,767	921,937	455,170	97.52%

PARKS AND RECREATION EXPENDITURES SUMMARY

Account Number	Account Name	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
PARKS AND RECREATION FUND EXPENDITURES:								
<i>Parks and Recreation:</i>								
	Parks and Recreation Operations	485,126	443,152	482,211	486,473	513,437	26,964	5.54%
	Parks and Recreation Programs	354,555	533,197	423,303	460,000	408,500	(51,500)	0.00%
TOTAL PARKS AND RECREATION FUND EXPENDITURES:		839,681	976,349	905,513	946,473	921,937	(24,536)	-2.59%

PARKS AND RECREATION

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

Parks and Recreation

PARKS AND RECREATION**PARKS AND RECREATION FUND****Parks and Recreation Expenditures**

Account Number	Account Name	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
PARKS AND RECREATION (71200):								
<i>Salaries & Wages:</i>								
4-223-71200-1100	Salaries & Wages – Regular	217,019	217,019	227,234	235,002	235,001	(1)	0.00%
4-100-71200-1300	Salaries & Wages – Part-Time	93,276	83,021	86,172	82,000	82,000	0	0.00%
<i>Employee Benefits:</i>								
4-223-71200-2100	FICA/Medicare - Employer	23,807	22,668	22,607	24,251	24,251	(0)	0.00%
4-223-71200-2210	Virginia Retirement System	21,072	21,072	21,308	22,020	24,807	2,787	12.66%
4-223-71200-2215	Hybrid STD/LTD Premium	142	198	190	250	250	0	0.00%
4-223-71200-2310	Hospitalization Insurance	35,108	39,773	51,072	43,100	65,652	22,552	52.32%
4-223-71200-2400	Group Life Insurance	1,128	1,128	1,179	1,250	1,269	19	1.52%
4-223-71200-2500	VRS Health Insurance Credit	282	282	253	300	212	(88)	-29.33%
4-223-71200-2600	Unemployment Insurance	403	485	338	500	185	(315)	-63.00%
4-223-71200-2700	Workers' Compensation Insurance	5,067	5,224	2,579	5,000	4,950	(50)	-1.00%
4-223-71200-2900	Accrued Annual & Sick Leave Payout	0	0	0	0	0	0	0.00%
<i>Contractual Services:</i>								
4-223-71200-3180	Contractual Services	3,823	1,829	2,564	0	500	500	0.00%
4-223-71200-3310	Repairs & Maintenance	1,446	1,080	3,749	3,000	500	(2,500)	-83.33%
4-223-71200-3320	Maintenance & Service Contracts	9,078	8,546	9,913	9,700	6,220	(3,480)	-35.88%
4-223-71200-3500	Printing	0	77	110	500	500	0	0.00%
4-223-71200-3600	Advertising	0	0	503	500	500	0	0.00%

PARKS AND RECREATION, CONTINUED

Account Number	Account Name	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Other Charges:								
4-223-71200-5110	Electrical Services	1,776	2,019	2,638	2,500	2,500	0	0.00%
4-223-71200-5130	Water & Sewer	384	374	484	450	1,000	550	122.22%
4-223-71200-5210	Postal Service	2,010	2,074	2,216	2,000	2,000	0	0.00%
4-223-71200-5230	Telecommunications	2,094	2,509	3,068	2,700	3,840	1,140	42.22%
4-223-71200-5305	Auto Insurance	1,927	2,408	2,955	3,000	3,000	0	0.00%
4-223-71200-5309	Contractors Equipment Insurance	9	120	41	120	120	0	0.00%
4-223-71200-5410	Lease/Purchase Equipment	2,125	4,432	2,373	2,655	2,155	(500)	-18.83%
4-223-71200-5510	Mileage	159	0	92	200	200	0	0.00%
4-223-71200-5530	Food & Lodging	1,679	2,063	2,894	2,956	3,000	44	1.49%
4-223-71200-5540	Convention, Training, & Education	1,175	1,457	2,732	3,530	1,800	(1,730)	-49.01%
4-223-71200-5810	Dues & Association Membership	515	410	1,040	525	525	0	0.00%
Materials and Supplies:								
4-223-71200-6001	Office Supplies	1,171	1,859	1,390	2,000	2,000	0	0.00%
4-223-71200-6003	Agricultural Supplies	8,257	9,168	14,771	18,000	20,000	2,000	11.11%
4-223-71200-6005	Laundry/Housekeeping Services	607	885	1,901	2,000	2,500	500	25.00%
4-223-71200-6007	Repairs & Maintenance Supplies	2,079	2,828	1,993	2,000	4,000	2,000	100.00%
4-223-71200-6008	Vehicle Supplies (Gas, Oil, Grease)	1,707	2,267	3,823	3,000	3,000	0	0.00%
4-223-71200-6009	Auto Repairs & Maintenance	2,119	2,134	1,959	5,164	5,500	336	6.51%
4-223-71200-6011	Uniforms and Wearing Apparel	0	620	0	0	2,000	2,000	0.00%
4-223-71200-6013	Educational/Recreational Supplies	885	455	2,053	1,500	1,500	0	0.00%

PARKS AND RECREATION, CONTINUED

Account Number	Account Name	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-223-71200-6014	Operating Supplies	90	329	170	0	0	0	0.00%
4-223-71200-6060	Power Equipment Supplies	0	338	0	0	0	0	0.00%
Capital Outlay:								
4-223-71200-8101	Machinery and Equipment	37,705	1,999	0	4,800	0	(4,800)	-100.00%
4-223-71200-8102	Furniture 7 Fixtures (replacement)	0	0	3,598	0	0	0	0.00%
4-223-71200-8202	Furniture & Fixtures	5,004	0	0	0	0	0	0.00%
4-223-71200-8214	Site Improvements	0	0	250	0	6,000	6,000	0.00%
4-223-71200-8225	Maintenance Building- Feasibility Study	0	0	0	0	0	0	0.00%
4-223-71200-8226	Ballfield Lights-Maurertown Park Field #2	0	0	0	0	0	0	0.00%
Subtotal - Parks and Recreation Operations		485,126	443,152	482,211	486,473	513,437	26,964	5.54%
Program Budget:								
Salaries & Wages:								
4-223-71200-1300-001	Salaries & Wages – Part- Time	0	26,629	26,750	0	0	0	0.00%
Employee Benefits:								
4-223-71200-2100-001	FICA	0	2,167	2,046	0	0	0	0.00%
Contractual Services:								
4-223-71200-3180-001	Contractual Services - Enterprise	97,667	98,406	103,086	80,000	100,000	20,000	25.00%
4-223-71200-3500-001	Printing	14,220	16,555	13,850	15,000	15,000	0	0.00%
4-223-71200-3600-001	Advertising	4,160	997	549	3,000	1,000	(2,000)	-66.67%

PARKS AND RECREATION, CONTINUED

Account Number	Account Name	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Other Charges:								
4-223-71200-5210-001	Postal Service	14,925	15,907	12,878	15,000	15,000	0	0.00%
4-223-71200-5410-001	Lease/Purchase Equipment	330	150	0	0	0	0	0.00%
4-223-71200-5430-001	School Rental Fees	662	0	0	2,000	2,000	0	0.00%
4-223-71200-5440-001	Punky Riley Proceeds (Scholarship)	245	0	0	0	0	0	0.00%
4-223-71200-5520-001	Fares	20,291	13,452	5,175	10,000	10,000	0	0.00%
4-223-71200-5897-001	Bank Service Charges	5,324	6,342	8,893	7,000	5,500	(1,500)	-21.43%
Materials and Supplies:								
4-223-71200-6001-001	Office Supplies	1,094	2,179	1,259	4,000	2,000	(2,000)	-50.00%
4-223-71200-6002-001	Food Supplies	2,715	2,981	4,505	3,000	2,000	(1,000)	-33.33%
4-223-71200-6008-001	Vehicle Supplies - Fuel	123	0	0	0	0	0	0.00%
4-223-71200-6011-001	Uniforms and Wearing Apparel	407	733	1,357	2,000	1,000	(1,000)	-50.00%
4-223-71200-6013-001	Educational/Recreational Supplies	12,599	16,145	13,987	17,000	10,000	(7,000)	-41.18%
4-223-71200-6015-001	Merchandise/Resale	169,881	315,149	216,960	280,000	235,000	(45,000)	-16.07%
Capital Outlay:								
4-223-71200-8105-001	Vehicle and Equipment	0	2,600	0	10,000	0	(10,000)	-100.00%
Refunds:								
4-223-71200-9203-001	Refunds	9,912	12,803	12,007	12,000	10,000	(2,000)	-16.67%
TOTAL PARKS AND RECREATION:		839,681	976,349	905,513	946,473	921,937	(24,536)	-2.03%
TOTAL PARKS AND RECREATION PROGRAMS		354,555	533,197	423,303	460,000	408,500	(51,500)	-11.20%

WASTEWATER TREATMENT REVENUES**NFWWTP FUND****NORTH FORK WASTEWATER TREATMENT PLANT REVENUES**

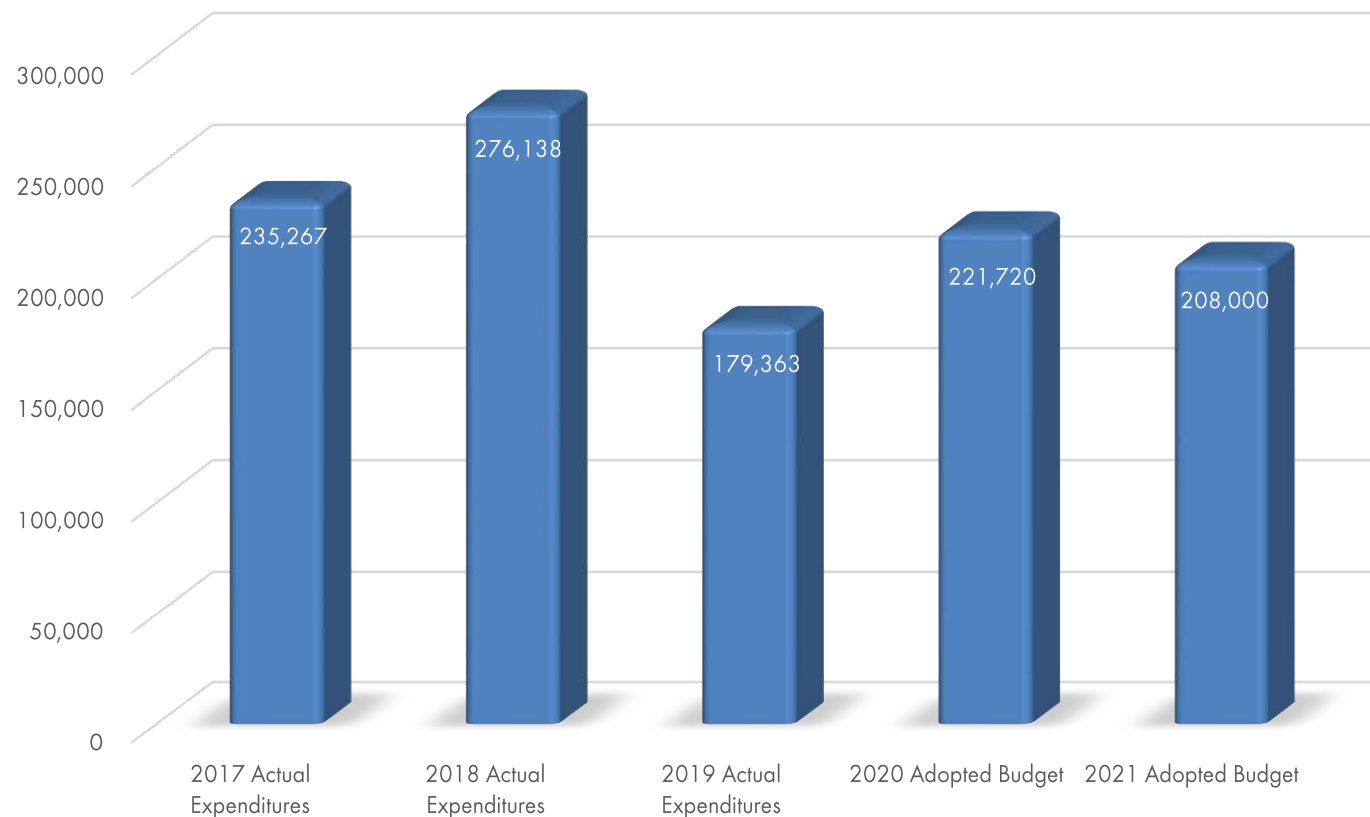
Account Number	Account Name	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
NORTH FORK WASTEWATER FUND REVENUES:								
<i>Charges for Services:</i>								
	Septage Disposal Revenue	85,581	129,602	139,400	90,000	125,000	35,000	38.89%
	Total Charges for Services	85,581	129,602	139,400	90,000	125,000	35,000	38.89%
<i>Other Financing Sources:</i>								
	Transfer from General Fund	169,899	351,077	0	131,720	83,000	(48,720)	-36.99%
	Total Other Financing Sources	169,899	351,077	0	131,720	83,000	(48,720)	-36.99%
	TOTAL NORTH FORK WASTEWATER FUND REVENUES:	255,481	480,679	139,400	221,720	208,000	(13,720)	-6.19%

WASTEWATER TREATMENT EXPENDITURES**NFWWTP FUND****NORTH FORK WASTEWATER TREATMENT PLANT SUMMARY**

Account Number	Account Name	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
NORTH FORK WASTEWATER FUND EXPENDITURES:								
	North Fork Wastewater Treatment Plant	235,267	276,138	179,363	221,720	208,000	(13,720)	-6.19%
	TOTAL NORTH FORK WASTEWATER FUND EXPENDITURES:	235,267	276,138	179,363	221,720	208,000	(13,720)	-6.19%

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

WASTEWATER TREATMENT EXPENDITURES**NFWWTP FUND****North Fork Wastewater Treatment Plant Expenditures**

Account Number	Account Name	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
NORTH FORK WASTEWATER TREATMENT PLANT (42700):								
<i>Contractual Services:</i>								
4-501-42700-3180	Contractual Services	0	0	7,725	0	0	0	0.00%
4-501-42700-3310	Maintenance & Repairs	27,181	78,135	27,760	80,000	50,000	(30,000)	-37.50%
4-501-42700-3320	Maintenance & Service Contracts	43,854	52,549	67,055	52,000	52,000	0	0.00%
4-501-42700-3500	Printing	0	144	0	0	0	0	0.00%
<i>Other Charges:</i>								
4-501-42700-5110	Electrical Service	48,320	39,051	35,461	38,000	35,000	(3,000)	-7.89%
4-501-42700-5210	Postage	92	5	10	50	50	0	0.00%
4-501-42700-5230	Telecommunications	1,916	2,715	3,879	2,700	2,700	0	0.00%
4-501-42700-5530	Travel (Food & Lodging)	0	0	50	0	0	0	0.00%
4-501-42700-5853	DEQ Permits	4,307	3,721	3,768	3,720	0	(3,720)	-100.00%
<i>Materials and Supplies:</i>								
4-501-42700-6001	Office Supplies	121	246	1,512	250	250	0	0.00%
4-501-42700-6007	Repairs and Maintenance Supplies	24,158	15,151	7,859	15,000	15,000	0	0.00%
4-501-42700-6008	Fuel	0	0	31	0	0	0	0.00%
4-501-42700-6009	Repairs and Maintenance Supplies	0	0	0	0	0	0	0.00%
4-501-42700-6014	Operating Supplies	10,159	21,217	16,515	30,000	30,000	0	0.00%
<i>Capital Outlay:</i>								
4-501-42700-8102	Conversion to UV Disinfection	35,851	0	0	0	0	0	0.00%
4-501-42700-8103	Chemical Storage Improvements	0	0	0	0	23,000	23,000	100.00%

WASTEWATER TREATMENT EXPENDITURES**NFWWTP FUND****NORTH FORK WASTEWATER TREATMENT PLANT, CONTINUED**

Account Number	Account Name	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-501-42700-8207	EDP - Equipment - New	0	0	0	0	0	0	0.00%
4-501-42700-8999	Depreciation Expense	39,308	39,308	7,738	0	0	0	0.00%
<i>Other Uses of Funds:</i>								
4-501-95000-9114	Debt Service - Principal	0	0	0	0	0	0	0.00%
4-501-95000-9124	Debt Service - Interest	0	23,896	0	0	0	0	0.00%
TOTAL NORTH FORK WASTEWATER TREATMENT PLANT:		235,267	276,138	179,363	221,720	208,000	(13,720)	-6.19%

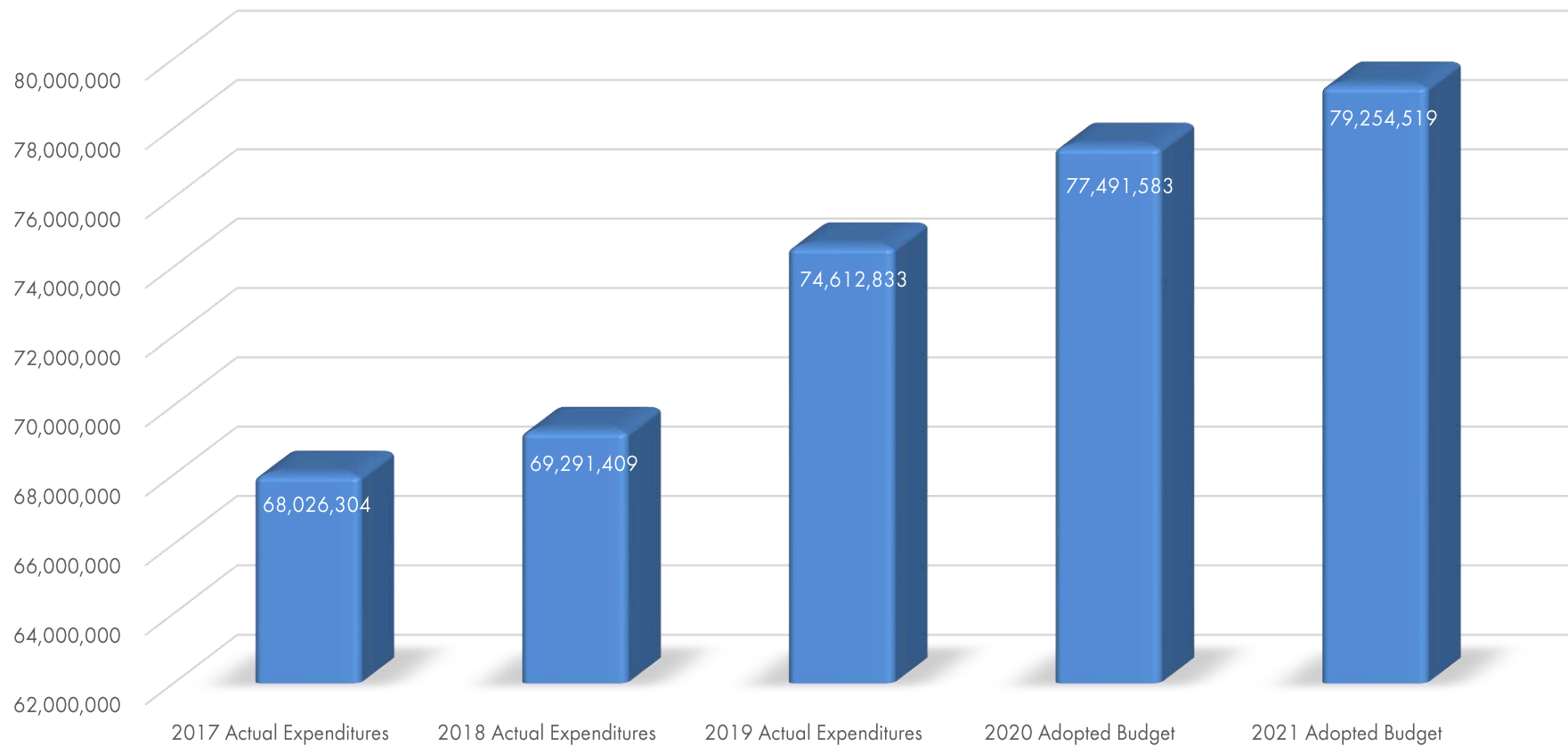
SCHOOL FUND REVENUES

Account Number	Account Name	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
SCHOOL FUND (FUNDS 205 & 207):								
Local Revenues:								
	Transfer from General Fund - Operational	25,144,582	25,773,197	27,773,197	29,989,710	30,373,920	384,210	1.28%
	Transfer from General Fund- Technology	0	0	0	252,636	307,038	54,402	21.53%
	Transfer from General Fund - Capital	863,304	1,012,749	2,500,000	1,000,000	0	-1,000,000	-100.00%
	Local Grant Funding-Special Fund	0	0	0	1,041,406	508,073	-533,333	-51.21%
	Other Local Revenues - Food Service	0	0	0	959,471	959,471	0	0.00%
	Other Local Revenues	3,764,185	3,188,955	2,800,624	1,868,195	1,868,195	0	0.00%
	Total Local Revenues	29,772,071	29,974,901	33,073,821	35,111,418	34,016,697	-1,094,721	-3.12%
State Revenues:								
	Categorical Aid	33,115,229	35,100,300	36,565,379	37,023,773	39,311,911	2,288,138	6.18%
	Categorical Aid - Food Service	0	0	0	55,000	55,000	0	0.00%
	State Grant Funding-Special Fund	0	0	0	1,113,601	1,501,419	387,818	34.83%
	Total State Revenues	33,115,229	35,100,300	36,565,379	38,192,374	40,868,330	2,675,956	7.01%
Federal Revenues:								
	Categorical Aid	2,869,206	2,980,462	2,916,406	1,282,915	1,282,915	0	0.00%
	Categorical Aid - Food Service	0	0	0	1,273,705	1,498,074	224,369	17.62%
	Federal Grant Funding-Special Fund	0	0	0	1,631,171	1,588,503	-42,668	-2.62%
	Total Federal Revenues	2,869,206	2,980,462	2,916,406	4,187,791	4,369,492	181,701	4.34%
	TOTAL SCHOOL FUND:	65,756,506	68,055,663	72,555,606	77,491,583	79,254,519	1,762,936	2.28%

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

SCHOOL FUND EXPENDITURES

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

School Fund

Shenandoah County Public Schools Expenditures

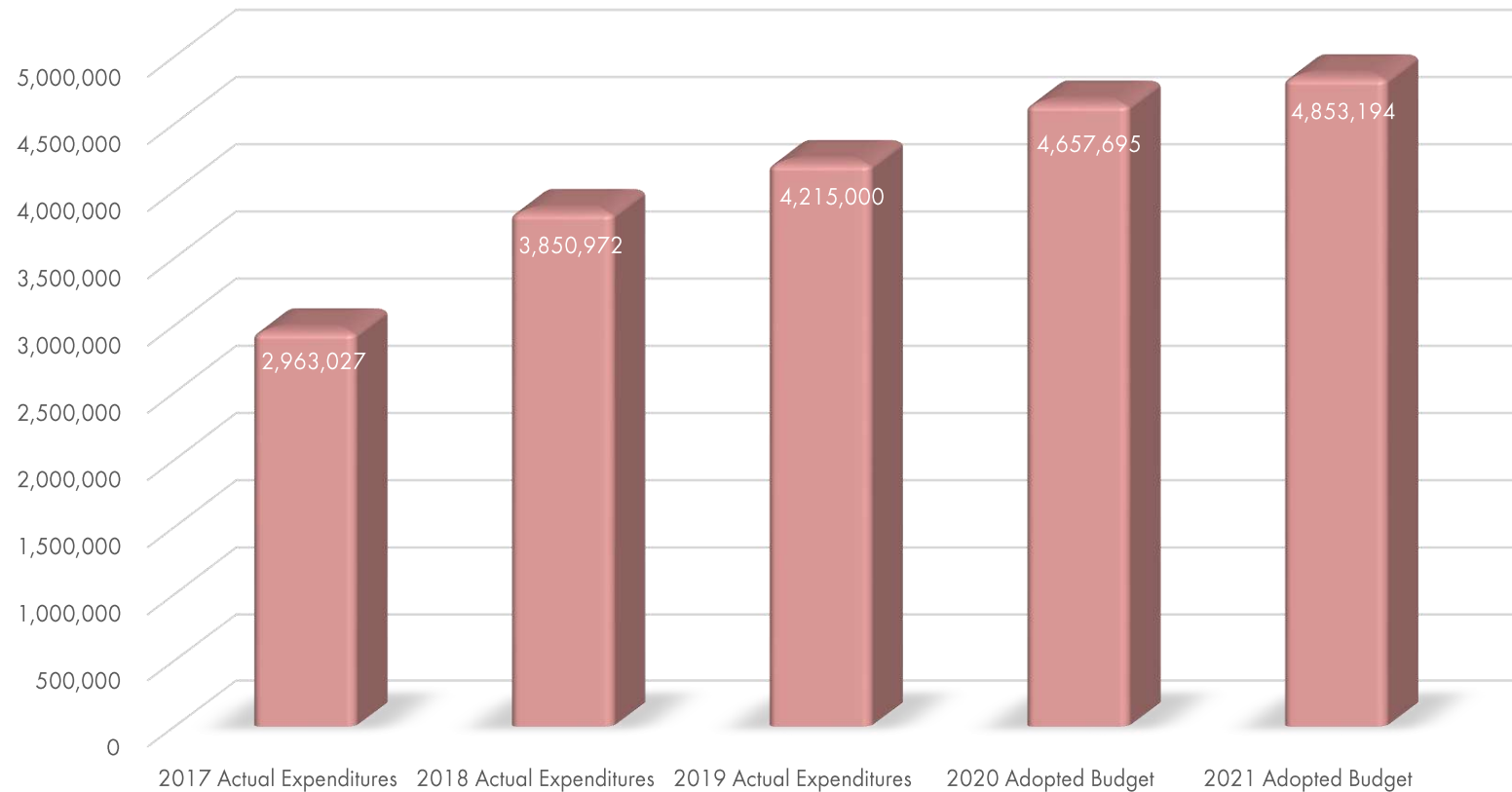
Account Number	Account Name	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
SCHOOL FUND (FUNDS 205 & 207):								
<i>Other Charges:</i>								
4-205-06100-0001	Operation of Public Schools	65,756,506	67,024,621	72,351,177	71,417,229	73,143,979	1,726,750	2.42%
4-205-06400-0001	Special Programs	0	0	0	3,786,178	3,597,995	-188,183	-4.97%
4-207-65100-9201	School Food Service	2,269,798	2,266,788	2,261,656	2,288,176	2,512,545	224,369	9.81%
TOTAL SCHOOL FUND:		68,026,304	69,291,409	74,612,833	77,491,583	79,254,519	1,762,936	2.28%

SOCIAL SERVICES REVENUES**SOCIAL SERVICES FUND****SOCIAL SERVICES FUND REVENUES**

Account Number	Account Name	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
SOCIAL SERVICES FUND (FUND 140):								
Local Revenues:								
	Transfer from General Fund - Operational	1,022,520	1,046,521	1,205,210	1,344,306	1,344,306	0	0.00%
	Charges for Services	420,000	0	0	0	0	0	0.00%
	Recovered Costs	0	0	0	0	0	0	0.00%
	Total Local Revenues	1,442,520	1,046,521	1,205,210	1,344,306	1,344,306	0	0.00%
State Revenues:								
	Categorical Aid	1,253,000	745,485	741,503	809,792	857,572	47,780	5.90%
	Total State Revenues	1,253,000	745,485	741,503	809,792	857,572	0	0.00%
Federal Revenues:								
	Categorical Aid	1,682,000	2,261,390	2,292,471	2,503,597	2,651,316	147,719	5.90%
	Total Federal Revenues	1,682,000	2,261,390	2,292,471	2,503,597	2,651,316	0	0.00%
	TOTAL SOCIAL SERVICES FUND:	4,377,520	4,053,396	4,239,184	4,657,695	4,853,194	195,499	4.20%

SOCIAL SERVICES FUND EXPENDITURES

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

Social Services

SOCIAL SERVICES EXPENDITURES**SOCIAL SERVICES FUND****Social Services Expenditures**

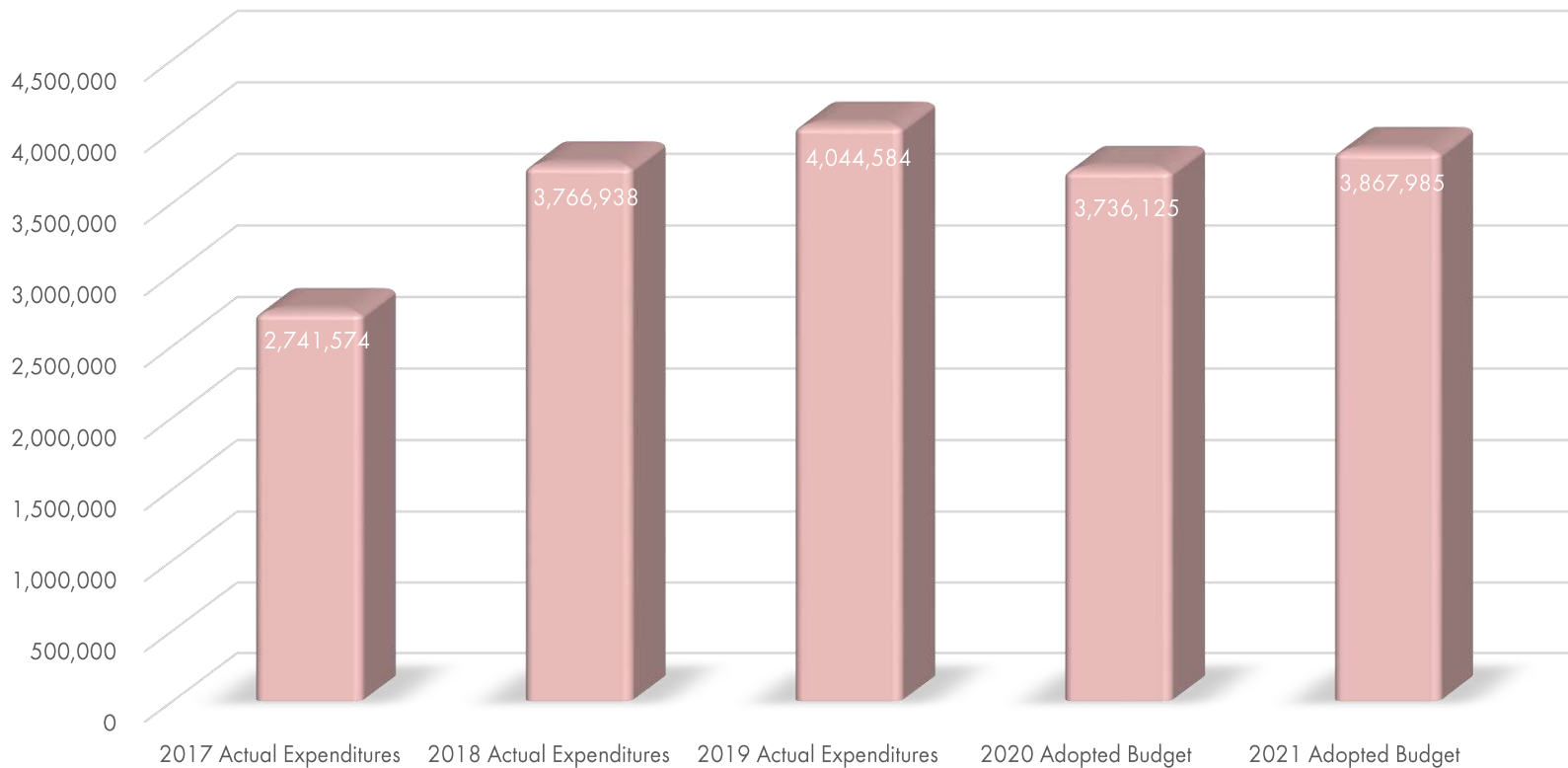
Account Number	Account Name	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
SOCIAL SERVICES FUND (FUND 140):								
<i>Other Charges:</i>								
4-140-53100-0001	Social Services Operations	2,956,107	3,850,972	4,215,000	4,657,695	4,853,194	195,499	4.20%
4-141-53100-0001	Seven Bends Daycare Operations	6,920	0	0	0	0	0	0.00%
TOTAL SOCIAL SERVICES FUND:		2,963,027	3,850,972	4,215,000	4,657,695	4,853,194	195,499	4.20%

CHILDREN'S SERVICES ACT (CSA) FUND REVENUES

Account Number	Account Name	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
CHILDREN SERVICES ACT FUND (FUND 250):								
<i>Local Revenues:</i>								
	Transfer from General Fund - Operational	1,000,174	1,001,098	1,116,000	1,116,000	1,196,000	80,000	7.17%
	Total Local Revenues	1,000,174	1,001,098	1,116,000	1,116,000	1,196,000	80,000	7.17%
<i>State Revenues:</i>								
	Categorical Aid	1,741,400	1,741,400	2,269,922	2,620,125	2,671,985	51,860	1.98%
	Total State Revenues	1,741,400	1,741,400	2,269,922	2,620,125	2,671,985	51,860	1.98%
	TOTAL CHILDREN'S SERVICES ACT FUND:	2,741,574	2,742,498	3,385,922	3,736,125	3,867,985	131,860	3.53%

CHILDREN'S SERVICES ACT (CSA) FUND EXPENDITURES

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

Children's Services Act

CSA EXPENDITURES**CHILDREN'S SERVICES ACT (CSA) FUND****Children's Services Act Expenditures**

Account Number	Account Name	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
CHILDREN SERVICES ACT (FUND 250):								
<i>Other Charges:</i>								
4-250-53600-9001	Children's Services Act	2,741,574	3,766,938	4,044,584	3,736,125	3,867,985	131,860	3.53%
TOTAL CHILDREN SERVICES ACT FUND:		2,741,574	3,766,938	4,044,584	3,736,125	3,867,985	131,860	3.53%

STONEY CREEK SANITARY DISTRICT (SCSD) FUND REVENUES

Account Number	Account Name	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
STONEY CREEK SANITARY DISTRICT REVENUES:								
Water Revenues		445,853	448,284	442,723	450,000	380,000	(70,000)	-15.56%
Sewer Revenues		615,206	623,551	632,043	660,000	570,000	(90,000)	-13.64%
Ad Valorum Taxes		495,194	497,404	498,992	520,000	500,000	(20,000)	-3.85%
Late Charges		0	0	12,279	0	0		
Connection Fees		12,190	64,000	34,453	60,000	20,000	(40,000)	-66.67%
Penalties		0	3,871	10,471	0	0	0	0.00%
Interest		13,993	15,380	17,124	13,000	15,000	2,000	15.38%
Equipment and Labor Income		0	71,641	62,377	50,000	50,000	0	0.00%
Other Income and Reserves		61,575	23,583	11,729	126,347	60,349	(65,998)	-52.24%
		1,644,012	1,747,714	1,722,192	1,879,347	1,595,349	(283,998)	-15.11%
STONEY CREEK SANITARY DISTRICT REVENUES:		1,644,012	1,747,714	1,722,192	1,879,347	1,595,349	(283,998)	-15.11%

STONEY CREEK SANITARY DISTRICT EXPENDITURE SUMMARY

Account Number	Account Name	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
STONEY CREEK SANITARY DISTRICT EXPENDITURES:								
	Stoney Creek Sanitary District - Water	533,505	518,813	533,912	627,264	578,725	(48,538)	-7.74%
	Stoney Creek Sanitary District - Sewer	827,855	814,387	1,124,277	1,252,084	1,093,721	(158,363)	-12.65%
STONEY CREEK SANITARY DISTRICT EXPENDITURES:		1,361,359	1,333,200	1,658,189	1,879,347	1,672,446	(206,901)	-11.01%

STONEY CREEK SANITARY DISTRICT (SCSD) FUND

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

Stoney Creek Sanitary District

Stoney Creek Sanitary District (SCSD) Fund Expenditures

Account Number	Account Name	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
STONEY CREEK SANITARY DISTRICT (FUND 513):								
<i>Stoney Creek Sanitary District - Water (42800-001):</i>								
Salaries & Wages:								
4-513-42800-1100-001	Salaries & Wages – Regular-Water	233,222	225,289	162,725	253,365	252,208	(1,157)	-0.46%
4-513-42800-1101-001	Salaries - Regular Admin - Water	0	0	52,281	0	0	0	0.00%
4-513-42800-1200-001	Salaries & Wages – Overtime-Water	1,535	3,628	3,852	4,000	4,000	0	0.00%
4-513-42800-1700-001	Stipend for Services - Water	0	0	0	0	0	0	0.00%
Employee Benefits:								
4-513-42800-2100-001	FICA/Medicare - Employer - Water	17,154	17,063	16,946	19,688	19,600	(89)	-0.45%
4-513-42800-2210-001	Virginia Retirement System - Water	28,042	9,386	1,076	23,740	26,230	2,489	10.49%
4-513-42800-2215-001	Hybrid STD/LTS Premium - Water	90	198	207	400	500	100	25.00%
4-513-42800-2310-001	Hospitalization Insurance - Water	48,306	53,905	57,274	54,600	68,279	13,679	25.05%
4-513-42800-2400-001	Group Life Insurance - Water	1,205	57	1,315	1,250	1,362	112	8.95%
4-513-42800-2500-001	VRS Health Insurance Credit - Water	301	289	241	300	227	(73)	-24.34%
4-513-42800-2600-001	Unemployment Insurance - Water	141	120	107	200	150	(50)	-25.00%
4-513-42800-2700-001	Workers' Compensation Insurance - Water	5,968	0	3,588	6,500	5,500	(1,000)	-15.38%
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	2,666	246	3,426	0	0	0	0.00%
4-513-42800-2999-001	OPEB Health Insurance ARC Adjust	0	0	1,546	0	0	0	0.00%

STONEY CREEK SANITARY DISTRICT, CONTINUED

Account Number	Account Name	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Contractual								
Services:								
4-513-42800-3110-001	Professional Health Services - Water	0	0	0	100	100	0	0.00%
4-513-42800-3120-001	Professional Services - Audit - Water	2,500	2,550	2,600	2,500	2,600	100	4.00%
4-513-42800-3140-001	Professional Services - Engineering - Water	0	0	0	1,400	1,400	0	0.00%
4-513-42800-3150-001	Legal Fees - Water	2,454	4,393	6,806	5,000	7,000	2,000	40.00%
4-513-42800-3167-001	Professional Services - Water	728	0	0	0	0	0	0.00%
4-513-42800-3180-001	Contractual Services - Lab Fees - Water	2,863	7,529	3,132	6,000	4,000	(2,000)	-33.33%
4-513-42800-3310-001	Repairs & Maintenance - Water	25,993	4,831	3,296	10,000	10,000	0	0.00%
4-513-42800-3311-001	Maint. Elect. Pump Eq/Trt Eq. - Water	4,000	0	0	0	0	0	0.00%
4-513-42800-3312-001	Maint. Cust. Serv.- Supply Mains - Water	0	0	0	0	0	0	0.00%
4-513-42800-3313-001	Maintenance - Safety Equipment - Water	0	0	0	0	0	0	0.00%
4-513-42800-3315-001	Structures and Improvements - Water	41	165	0	0	0	0	0.00%
4-513-42800-3320-001	Maintenance and Service Contract - Water	18,992	45,234	44,993	45,000	47,000	2,000	4.44%
4-513-42800-3500-001	Printing & Binding - Water	1,129	1,051	1,115	1,200	1,200	0	0.00%
4-513-42800-3600-001	Advertising - Water	331	484	219	350	350	0	0.00%
Other Charges:								
4-513-42800-5110-001	Electrical Services - Water	27,565	26,753	25,634	29,500	29,500	0	0.00%
4-513-42800-5120-001	Heating Services - Water	1,366	705	516	2,200	2,200	0	0.00%
4-513-42800-5210-001	Postal Service - Water	458	1,721	1,726	800	1,600	800	100.00%

STONEY CREEK SANITARY DISTRICT, CONTINUED

Account Number	Account Name	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-513-42800-5230-001	Telecommunications - Water	3,428	4,135	4,344	4,000	4,500	500	12.50%
4-513-42800-5308-001	General Liability Insurance - Water	10,386	15,182	10,687	15,000	12,000	(3,000)	-20.00%
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	182	380	128	0	0	0	0.00%
4-513-42800-5520-001	Travel - Fares	58	0	29	0	0	0	0.00%
4-513-42800-5530-001	Food & Lodging - Water	1,623	1,204	255	2,000	2,000	0	0.00%
4-513-42800-5540-001	Convention, Training, & Education - Water	958	869	955	900	900	0	0.00%
4-513-42800-5810-001	Dues & Association Membership - Water	5,678	5,553	5,299	6,000	6,000	0	0.00%
4-513-42800-5897-001	Service Charge - Water	179	179	179	0	0	0	0.00%
Materials and Supplies:								
4-513-42800-6001-001	Office Supplies - Water	1,258	3,936	3,809	5,000	4,000	(1,000)	-20.00%
4-513-42800-6005-001	Housekeeping/Laundry - Water	0	0	28	0	0	0	0.00%
4-513-42800-6007-001	Repairs & Maintenance - Water	21,891	25,548	28,706	30,000	25,000	(5,000)	-16.67%
4-513-42800-6008-001	Vehicles Supplies (Gas) - Water	6,231	6,698	4,971	9,000	7,000	(2,000)	-22.22%
4-513-42800-6009-001	Auto Repairs & Maintenance - Water	4,134	3,807	4,660	5,000	5,000	0	0.00%
4-513-42800-6011-001	Uniforms - Water	4,195	3,439	3,380	4,500	4,500	0	0.00%
4-513-42800-6012-001	Subscriptions - Water	34	34	34	0	50	50	0.00%
4-513-42800-6013-001	Educational & Recreational Supplies - Water	0	0	0	0	0	0	0.00%
4-513-42800-6014-001	Operating Supplies - Water	10,020	8,003	5,475	10,000	15,000	5,000	50.00%

STONE CREEK SANITARY DISTRICT, CONTINUED

Account Number	Account Name	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-513-42800-6061-001	Equipment/Machinery Repairs/Maintenance - Water	1,238	1,389	4,602	3,500	3,500	0	0.00%
Capital Outlay:								
4-513-42800-8105-001	Motor Vehicle- Water	0	0	0	0	0	0	0.00%
4-513-42800-8207-001	EDP Equipment - New	0	0	0	0	0	0	0.00%
4-513-42800-8211-001	Treatment and Lab Equipment	0	0	0	0	0	0	0.00%
4-513-42800-8212-001	Distribute/Collect Mains - Water	0	0	0	0	0	0	0.00%
4-513-42800-8216-001	Bldg/Structure Improvement - Water	219	0	0	0	0	0	0.00%
4-513-42800-8220-002	CIP - Pipelining - Section 10 - Sewer	0	0	0	60,000	0	(60,000)	-100.00%
Other Uses of Funds:								
4-513-42800-9999-001	Depreciation Expense - Water	30,631	28,748	72,591	0	0	0	0.00%
TOTAL STONEY CREEK SANITARY DISTRICT (WATER):		533,505	518,813	533,912	627,264	578,725	(48,538)	-7.74%
Stoney Creek Sanitary District - Sewer (42800-002):								
Salaries & Wages:								
4-513-42800-1100-002	Salaries & Wages – Regular - Sewer	343,582	326,268	235,808	380,047	378,312	(1,735)	-0.46%
4-513-42800-1101-002	Salaries (regular admin) - Sewer	0	0	78,421	0	0	0	0.00%
4-513-42800-1200-002	Salaries & Wages – Overtime-Sewer	2,302	5,442	5,778	6,000	6,000	0	0.00%

STONEY CREEK SANITARY DISTRICT, CONTINUED

Account Number	Account Name	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-513-42800-1700-002	Stipend for Services - Sewer	0	10,000	10,000	10,000	10,000	0	0.00%
Employee Benefits:								
4-513-42800-2100-002	FICA/Medicare - Employer - Sewer	24,876	23,406	22,581	30,298	30,165	(133)	-0.44%
4-513-42800-2200-002	VRS - Sewer	0	0	(23,909)	0	0	0	0.00%
4-513-42800-2210-002	Virginia Retirement System - Sewer	41,162	14,216	1,615	33,576	39,344	5,768	17.18%
4-513-42800-2215-002	Hybrid STD/LTD Premium - Sewer	134	297	310	400	500	100	25.00%
4-513-42800-2310-002	Hospitalization Insurance - Sewer	70,228	81,547	83,833	82,000	102,418	20,418	24.90%
4-513-42800-2400-002	Group Life Insurance - Sewer	1,762	54	(1,343)	1,900	2,043	143	7.52%
4-513-42800-2500-002	VRS Health Insurance Credit - Sewer	452	433	376	500	340	(160)	-31.90%
4-513-42800-2600-002	Unemployment Insurance - Sewer	212	180	161	300	300	0	0.00%
4-513-42800-2700-002	Workers' Compensation Insurance - Sewer	8,952	0	5,383	10,000	8,500	(1,500)	-15.00%
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	0	369	5,140	0	0	0	0.00%
4-513-42800-2999-002	OPEB Health Insurance ARC Adjust	0	0	2,320	0	0	0	0.00%
Contractual								
Services:								
4-513-42800-3110-002	Professional Health Services - Sewer	0	0	0	0	75	75	0.00%
4-513-42800-3120-002	Professional Services - Audit - Sewer	3,750	3,825	3,900	3,000	4,000	1,000	33.33%

STONEY CREEK SANITARY DISTRICT, CONTINUED

Account Number	Account Name	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-513-42800-3140-002	Professional Services - Engineering - Sewer	0	0	0	1,625	1,625	0	0.00%
4-513-42800-3150-002	Legal Fees - Sewer	3,681	6,589	9,961	3,500	3,500	0	0.00%
4-513-42800-3167-002	Professional Services - Sewer	1,117	0	0	0	0	0	0.00%
4-513-42800-3180-002	Lab Fees - Sewer	1,292	0	5,705	1,000	10,000	9,000	900.00%
4-513-42800-3310-002	Repairs & Maintenance - Sewer	13,585	29,196	5,491	40,000	20,000	(20,000)	-50.00%
4-513-42800-3311-002	Maint. Elect. Pump Eq/Trt Eq. - Sewer	1,647	0	0	0	1,000	1,000	0.00%
4-513-42800-3312-002	Maint. Cust. Serv.- Supply Mains - Sewer	6,439	0	0	0	0	0	0.00%
4-513-42800-3313-002	Maintenance - Safety Equipment - Sewer	0	0	0	0	0	0	0.00%
4-513-42800-3314-002	Maintenance - Sludge Disposal - Sewer	540	3,501	0	0	1,000	1,000	0.00%
4-513-42800-3315-002	Structures and Improvements - Sewer	61	0	0	0	0	0	0.00%
4-513-42800-3320-002	Maintenance and Service Contract - Sewer	18,634	26,251	20,481	0	20,000	20,000	0.00%
4-513-42800-3500-002	Printing & Binding - Sewer	1,694	1,576	1,672	1,600	1,600	0	0.00%
4-513-42800-3600-002	Advertising - Sewer	273	323	187	500	1,000	500	100.00%
Other Charges:								
4-513-42800-5110-002	Electrical Services - Sewer	33,400	40,397	46,833	40,000	40,000	0	0.00%
4-513-42800-5120-002	Heating Services - Sewer	1,499	1,058	774	0	1,000	1,000	0.00%
4-513-42800-5210-002	Postal Service - Sewer	635	2,512	2,555	2,500	2,500	0	0.00%
4-513-42800-5230-002	Telecommunications - Sewer	6,914	7,930	8,427	8,000	8,500	500	6.25%
4-513-42800-5308-002	General Liability Insurance - Sewer	15,578	22,772	16,030	23,000	23,000	0	0.00%

STONEY CREEK SANITARY DISTRICT, CONTINUED

Account Number	Account Name	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-513-42800-5420-002	Rent - Sewer	5,763	5,763	5,763	5,763	5,763	0	0.00%
4-513-42800-5510-002	Mileage - Sewer	408	1,419	128	0	0	0	0.00%
4-513-42800-5520-002	Fares - Sewer	87	0	43	0	0	0	0.00%
4-513-42800-5530-002	Food & Lodging - Sewer	2,454	1,656	1,300	3,500	2,000	(1,500)	-42.86%
4-513-42800-5540-002	Convention, Training, & Education - Sewer	1,070	1,297	2,258	1,000	2,000	1,000	100.00%
4-513-42800-5810-002	Dues & Association Membership - Sewer	8,731	5,537	8,141	9,500	8,500	(1,000)	-10.53%
4-513-42800-5897-002	Service Charge - Sewer	0	0	0	0	0	0	0.00%
Materials and Supplies:								
4-513-42800-6001-002	Office Supplies - Sewer	2,002	5,859	5,880	5,600	5,600	0	0.00%
4-513-42800-6005-002	Housekeeping/Laundry - Sewer	0	0	42	0	100	100	0.00%
4-513-42800-6007-002	Repairs & Maintenance - Sewer	31,183	26,373	47,644	40,000	35,000	(5,000)	-12.50%
4-513-42800-6008-002	Vehicles Supplies (Gas) - Sewer	9,413	10,046	7,693	12,000	10,000	(2,000)	-16.67%
4-513-42800-6009-002	Auto Repairs & Maintenance - Sewer	6,259	5,703	7,475	8,000	8,000	0	0.00%
4-513-42800-6011-002	Uniforms - Sewer	6,328	5,159	5,101	6,500	6,500	0	0.00%
4-513-42800-6012-002	Subscriptions - Sewer	51	51	51	0	60	60	0.00%
4-513-42800-6013-002	Educational & Recreational Supplies - Sewer	0	0	0	0	0	0	0.00%
4-513-42800-6014-002	Operating Supplies - Sewer	29,622	42,083	28,434	30,000	30,000	0	0.00%
4-513-42800-6061-002	Equipment/Machinery Repairs/Maintenance - Sewer	2,776	2,102	7,389	6,000	4,000	(2,000)	-33.33%

WATER AND SEWER
STONE CREEK SANITARY DISTRICT (SCSD) FUND
STONE CREEK SANITARY DISTRICT, CONTINUED

Account Number	Account Name	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Capital Outlay:								
4-513-42800-8101-002	CIP-UV Disinfection Station	0	0	0	200,000	50,000	(150,000)	-75.00%
4-513-42800-8105-002	Motor Vehicle - Sewer	0	0	0	0	0	0	0.00%
4-513-42800-8212-002	Distribute/Collect Mains - Sewer	11,890	0	1,080	0	50,000	50,000	0.00%
4-513-42800-8216-002	Maintenance Bldg/Structure Improvement	725	0	0	100,000	0	(100,000)	-100.00%
4-513-42800-8217-002	CIP - Pipelining - Sewer	0	0	0	144,000	144,000	0	0.00%
Other Uses of Funds:								
4-513-42800-9100-002	Debt Payments - Principal	0	0	0	0	0	0	0.00%
4-513-42800-9110-002	VRA Bond Interest	1,500	0	0	0	0	0	0.00%
4-513-42800-9111-002	VRA Bond Fees	94	0	0	0	0	0	0.00%
4-513-42800-9208-002	Refunds - SCSD - Sewer	0	0	0	0	0	0	0.00%
4-513-42800-9998-002	Reserve for Contingencies	0	0	0	0	15,000	15,000	0.00%
4-513-42800-9999-002	Depreciation Expense - Sewer	102,692	92,791	119,617	0	0	0	0.00%
TOTAL STONEY CREEK SANITARY DISTRICT (SEWER):		827,855	814,387	796,932	1,252,084	1,093,721	(158,363)	-12.65%
TOTAL STONEY CREEK SANITARY DISTRICT:		1,361,359	1,333,200	1,330,844	1,879,347	1,672,446	(206,901)	-11.01%

TOMS BROOK-MAURERTOWN SANITARY DISTRICT (TBMSD) REVENUES

Account Number	Account Name	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
TOMS BROOK-MAURERTOWN SANITARY DISTRICT REVENUES:								
	Water Revenues	237,669	232,775	233,240	238,000	187,500	(50,500)	-21.22%
	Sewer Revenues	391,359	391,771	392,045	398,000	437,500	39,500	9.92%
	Ad Valorem Taxes	55,013	55,669	56,134	55,000	50,000	(5,000)	-9.09%
	Late Charges	0	0	12,143	0	0	0	0.00%
	Connection Fees	110,910	70,000	29,085	62,000	20,000	(42,000)	-67.74%
	Penalties	0	425	699	0	0	0	0.00%
	Interest	7,868	13,185	20,413	3,000	5,000	2,000	66.67%
	Other Income and Reserves	34,355	41,896	1,592	312,947	13,382	(299,565)	-95.72%
TOTAL TOMS BROOK-MAURERTOWN SANITARY DISTRICT REVENUES:		837,174	805,721	745,351	1,068,947	713,382	(355,565)	-33.26%

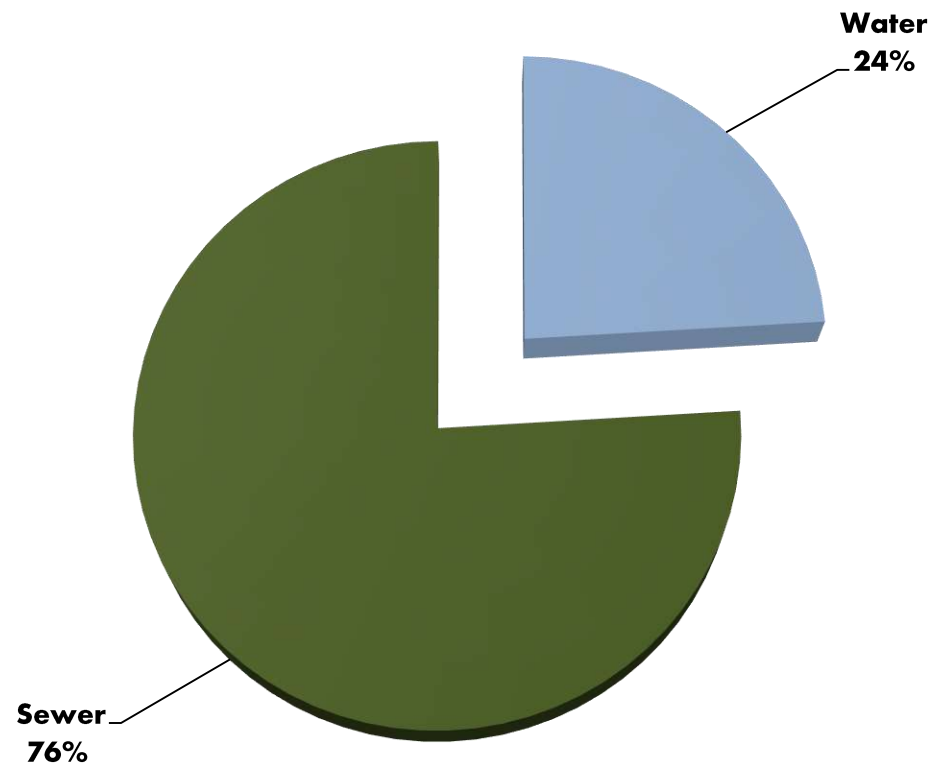
TOMS BROOK-MAURERTOWN SANITARY DISTRICT
EXPENDITURE SUMMARY

Account Number	Account Name	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
TOMS BROOK-MAURERTOWN SANITARY DISTRICT EXPENDITURES:								
	Toms Brook Maurertown Sanitary District - Water	164,001	255,852	211,209	378,501	256,593	(121,908)	-32.21%
	Toms Brook Maurertown Sanitary District - Sewer	517,966	494,576	599,391	690,446	456,788	(233,658)	-33.84%
TOMS BROOK-MAURERTOWN SANITARY DISTRICT EXPENDITURES:		681,967	750,428	810,600	1,068,947	713,382	(355,566)	-33.26%

TOMS BROOK-MAURERTOWN SANITARY DISTRICT (TBMSD)

The Toms Brook-Maurertown Sanitary District (TBMSD) provides public water treatment and distribution and sewer collection and treatment services to the Toms Brook and Maurertown areas of Shenandoah County. The Sanitary District is comprised of approximately 600 customers. The Sanitary District is governed by the Shenandoah County Board of Supervisors.

Administrative, billing, and office support services are shared with the Stoney Creek Sanitary District.

Toms Brook-Maurertown Sanitary District

Toms Brook-Maurertown Sanitary District Expenditures

Account Number	Account Name	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
TOMS BROOK MAURERTOWN SANITARY DISTRICT (FUND 514):								
<i>Toms Brook Maurertown Sanitary District - Water (42900-001):</i>								
Depreciation Expense								
4-514-42900-0999	Depreciation Expense	0	0	159,287	0	0	0	0.00%
Salaries & Wages:								
4-514-42900-1100-001	Salaries & Wages – Regular- Water	56,370	53,543	34,128	67,288	61,762	(5,526)	-8.21%
4-514-42800-1101-001	Salaries (regular Admin) - Water	0	0	26,344	0	0	0	0.00%
4-514-42900-1200-001	Salaries & Wages – Overtime-Water	2,373	2,389	3,369	1,500	3,000	1,500	100.00%
4-514-4900-1300-001	Salaries & Wages – Part-Time-Water	0	3,830	3,659	7,725	12,233	4,508	58.36%
Employee Benefits:								
4-514-42900-2100-001	FICA/Medicare - Employer - Water	4,297	4,405	5,436	5,853	5,890	37	0.63%
4-514-42900-2210-001	Virginia Retirement System - Water	6,886	2,168	1,202	6,305	6,425	120	1.90%
4-513-42800-2215-002	Hybrid STD/LTD Premium - Sewer	47	66	117	100	200	100	100.00%
4-514-42900-2310-001	Hospitalization Insurance - Water	7,158	9,053	11,149	13,200	10,488	(2,712)	-20.55%
4-514-42900-2400-001	Group Life Insurance - Water	275	12	(460)	350	335	(15)	-4.29%
4-513-42800-2500-002	VRS Health Insurance Credit - Sewer	69	70	65	75	60	(15)	-20.00%
4-514-42900-2600-001	Unemployment Insurance - Water	39	34	38	60	100	40	66.67%
4-514-42900-2700-001	Worker's Compensation Insurance - Water	1,110	0	1,059	1,300	1,900	600	46.15%

TOMS BROOK-MAURERTOWN SANITARY DISTRICT, CONTINUED

Account Number	Account Name	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Contractual								
Services:								
4-514-42900-3110-001	Professional Health Services - Water	0	811	0	150	150	0	0.00%
4-514-42900-3120-001	Professional Services - Audit - Water	1,875	1,913	1,950	1,900	2,000	100	5.26%
4-514-42900-3140-001	Professional Services - Engineering - Water	816	0	0	2,700	3,000	300	11.11%
4-514-42900-3150-001	Professional Services - Water	232	2,369	2,365	290	300	10	3.45%
4-514-42900-3180-001	Lab Testing - Water	2,798	4,605	2,212	3,000	3,000	0	0.00%
4-514-42900-3310-001	Repairs & Maintenance - Water	19,474	30,914	13,892	38,000	30,000	(8,000)	-21.05%
4-514-42900-3311-001	Maint. Elect. Pump Eq/Trt Eq. - Water	957	0	0	0	0	0	0.00%
4-514-42900-3312-001	Maint. Cust. Serv.- Supply Mains - Water	0	0	0	0	0	0	0.00%
4-514-42900-3313-001	Maintenance - Safety Equipment - Water	14	0	0	0	0	0	0.00%
4-514-42900-3315-001	Structures and Improvements - Water	31	0	0	0	0	0	0.00%
4-514-42900-3320-001	Maintenance and Service Contract - Water	6,555	21,772	25,519	22,000	27,000	5,000	22.73%
4-514-42900-3500-001	Printing & Binding - Water	1,151	1,133	1,199	1,200	1,200	0	0.00%
4-514-42900-3600-001	Advertising - Water	0	268	418	300	300	0	0.00%
Other Charges:								
4-514-42900-5110-001	Electrical Services - Water	12,974	11,125	8,562	13,500	10,000	(3,500)	-25.93%
4-514-42900-5210-001	Postal Service - Water	1,135	1,121	1,112	1,500	1,500	0	0.00%
4-514-42900-5230-001	Telecommunications - Water	1,777	1,695	1,867	1,700	1,900	200	11.76%

TOMS BROOK-MAURERTOWN SANITARY DISTRICT, CONTINUED

Account Number	Account Name	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-514-42900-5308-001	General Liability Insurance - Water	2,574	3,732	2,800	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	42	0	0	0	200	200	0.00%
4-514-42900-5530-001	Food & Lodging - Water	173	393	300	300	300	0	0.00%
4-514-42900-5540-001	Convention, Training, & Education - Water	199	273	393	300	400	100	33.33%
4-514-42900-5810-001	Dues & Association Membership - Water	2,101	1,888	2,038	2,200	2,200	0	0.00%
4-514-42900-5850-001	Miscellaneous Expenses - Water	0	0	0	0	0	0	0.00%
4-514-42900-5897-001	Service Charge - General	0	0	90	0	0	0	0.00%
Materials and Supplies:								
4-514-42900-6001-001	Office Supplies - Water	518	1,876	1,775	2,500	2,500	0	0.00%
4-514-42900-6007-001	Repairs & Maintenance - Tools and Shop - Water	9,672	21,561	28,008	18,000	18,000	0	0.00%
4-514-42900-6008-001	Vehicles Supplies (Gas) - Water	446	832	872	1,000	1,000	0	0.00%
4-514-42900-6009-001	Auto Repairs & Maintenance - Water	115	234	3	500	500	0	0.00%
4-514-42900-6011-001	Uniforms - Water	1,187	1,144	1,261	1,200	1,300	100	8.33%
4-514-42900-6012-001	Subscriptions - Water	17	17	17	0	20	20	0.00%
4-514-42900-6013-001	Educational & Recreational Supplies - Water	0	0	0	0	0	0	0.00%
4-514-42900-6014-001	Operating Supplies - Water	4,001	4,167	2,996	4,000	4,000	0	0.00%
4-514-42900-6061-001	Equipment/Machinery Repairs/Maintenance - Water	0	14	17	600	500	(100)	-16.67%

TOMS BROOK-MAURERTOWN SANITARY DISTRICT, CONTINUED

Account Number	Account Name	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-514-42900-6065-001	First Bank - RDA Bond Payment - Water	0	0	0	37,440	37,440	0	0.00%
Capital Outlay:								
4-514-42900-8101-001	CIP-Membrane Filter Replacement-Water	0	0	0	65,000	0	(65,000)	-100.00%
4-514-42900-8202-001	CIP-Upgrade Well 1- Water	0	0	0	50,000	0	(50,000)	-100.00%
4-514-42900-8207-001	EDP Equipment - New	0	0	0	0	0	0	0.00%
4-514-42800-8212-001	SCADA Upgrade-Phase 1	(54,664)	0	0	0	0	0	0.00%
Other Uses of Funds:								
4-514-42900-9100-001	Debt Payments - Principal	0	0	0	0	0	0	0.00%
4-514-42900-9110-001	Rural Development Loan Interest	15,714	14,714	13,674	0	0	0	0.00%
4-514-42900-9999-001	Depreciation Expense	51,525	49,747	13,520	0	0	0	0.00%
TOTAL TBMSD - WATER:		533,505	518,813	533,912	627,264	578,725	(48,538)	-7.74%

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

4-514-42900-0900	Deprceiation Expense	0	0	159,287	0	0	0	0
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Salaries & Wages:

4-514-42900-1100-002	Salaries & Wages – Regular - Sewer	131,661	124,933	80,292	157,006	144,112	(12,894)	-8.21%
4-514-42900-1101-002	Salaries (regular Admin.) - Sewer	0	0	60,790	0	0	0	0.00%
4-514-42900-1200-002	Salaries & Wages – Overtime-Sewer	5,862	5,077	7,860	3,500	8,000	4,500	128.57%

TOMS BROOK-MAURERTOWN SANITARY DISTRICT, CONTINUED

Account Number	Account Name	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Employee Benefits:								
4-514-42900-2100-002	FICA/Medicare - Employer - Sewer	10,038	10,211	11,616	13,658	13,399	(259)	-1.89%
4-514-42900-2210-002	Virginia Retirement System - Sewer	16,015	5,063	2,805	14,711	14,990	279	1.90%
4-514-42900-2215-002	Hybrid STD/LTD Premium - Sewer	109	153	273	125	300	175	140.00%
4-514-42900-2310-002	Hospitalization Insurance - Sewer	16,728	20,144	26,008	31,000	24,473	(6,527)	-21.05%
4-514-42900-2400-002	Group Life Insurance - Sewer	639	27	1,586	816	780	(36)	-4.41%
4-513-42900-2500-002	VRS Health Insurance Credit - Sewer	160	162	158	175	130	(45)	-25.71%
4-514-42900-2600-002	Unemployment Insurance - Sewer	91	80	88	125	150	25	20.00%
4-514-42900-2700-002	Worker's Compensation Insurance - Sewer	2,589	0	2,472	3,100	4,300	1,200	38.71%
4-514-42900-2810-002	Safety Apparel Allowance - Sewer	105	105	158	105	160	55	52.38%
4-514-42900-2900-002	Accrued Annual & Sick Leave Payout	0	0	3,998	0	0	0	0.00%
4-514-42900-2999-002	OPEB Health Insurance ARC Adjust	0	0	0	0	0	0	0.00%
Contractual Services:								
4-514-42900-3110-002	Professional Health Services - Sewer	0	865	0	100	100	0	0.00%
4-514-42900-3120-002	Professional Services - Audit - Sewer	4,375	4,463	4,550	4,400	4,600	200	4.55%
4-514-42900-3140-002	Professional Services - Engineering - Sewer	0	0	0	3,000	3,000	0	0.00%

TOMS BROOK-MAURERTOWN SANITARY DISTRICT, CONTINUED

Account Number	Account Name	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-514-42900-3150-002	Professional Services - Sewer	1,905	5,528	5,518	2,500	2,500	0	0.00%
4-514-42900-3167-002	Professional Services - Sewer	541	0	0	0	0	0	0.00%
4-514-42900-3180-002	Lab Testing - Sewer	6,380	5,590	11,105	5,000	10,000	5,000	100.00%
4-514-42900-3310-002	Repairs & Maintenance - Sewer	39,297	47,243	47,707	64,000	45,000	(19,000)	-29.69%
4-514-42900-3311-002	Maint. Elect. Pump Eq./Trt Eq. - Sewer	5,923	1,288	13,745	0	10,000	10,000	0.00%
4-514-42900-3312-002	Maint. Cust. Serv.- Supply Mains - Sewer	0	0	0	0	0	0	0.00%
4-514-42900-3313-002	Maintenance - Safety Equipment - Sewer	33	0	0	0	0	0	0.00%
4-514-42900-3314-002	Maintenance - Sludge Disposal - Sewer	936	10,431	18,724	0	10,000	10,000	0.00%
4-514-42900-3315-002	Structures and Improvements - Sewer	71	0	0	0	0	0	0.00%
4-514-42900-3320-002	Maintenance and Service Contract - Sewer	10,011	10,760	12,210	11,000	15,000	4,000	36.36%
4-514-42900-3500-002	Printing & Binding - Sewer	2,685	2,645	2,798	2,800	2,800	0	0.00%
4-514-42900-3600-002	Advertising - Sewer	0	190	754	1,000	1,000	0	0.00%
Other Charges:								
4-514-42900-5110-002	Electrical Services - Sewer	28,629	30,363	37,331	30,000	35,000	5,000	16.67%
4-514-42900-5210-002	Postal Service - Sewer	2,655	2,616	2,614	3,000	3,000	0	0.00%
4-514-42900-5230-002	Telecommunications - Sewer	6,690	6,853	6,406	7,000	7,000	0	0.00%
4-514-42900-5308-002	General Liability Insurance - Sewer	6,006	8,709	6,534	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%

TOMS BROOK-MAURERTOWN SANITARY DISTRICT, CONTINUED

Account Number	Account Name	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-514-42900-5510-002	Mileage- Sewer	122	81	0	0	150	150	0.00%
4-514-42900-5530-002	Food & Lodging - Sewer	294	779	742	1,000	1,000	0	0.00%
4-514-42900-5540-002	Convention, Training, & Education - Sewer	1,472	955	1,217	1,200	1,200	0	0.00%
4-514-42900-5810-002	Dues & Association Membership - Sewer	3,151	4,171	3,254	4,000	3,500	(500)	-12.50%
4-514-42900-5897-002	Service Charge - Sewer	0	0	293	0	0	0	0.00%
Materials and Supplies:								
4-514-42900-6001-002	Office Supplies - Sewer	1,194	4,345	3,851	5,000	5,000	0	0.00%
4-514-42900-6007-002	Repairs & Maintenance - Sewer	12,140	12,108	22,206	20,000	15,000	(5,000)	-25.00%
4-514-42900-6008-002	Vehicles Supplies (Gas) - Sewer	1,039	1,876	2,034	2,500	2,000	(500)	-20.00%
4-514-42900-6009-002	Auto Repairs & Maintenance - Sewer	529	469	37	1,000	500	(500)	-50.00%
4-514-42900-6011-002	Uniforms - Sewer	2,714	2,646	2,917	3,000	3,000	0	0.00%
4-514-42900-6012-002	Subscriptions - Sewer	97	40	40	0	0	0	0.00%
4-514-42900-6014-002	Operating Supplies - Sewer	8,825	16,789	17,395	12,000	18,000	6,000	50.00%
4-514-42900-6061-002	Equipment/Machinery Repairs/Maintenance - Sewer	721	62	123	1,100	1,100	0	0.00%
Capital Outlay:								
4-514-42900-8201-001	CIP-Rehabilitate Pump Station 1-Water	0	0	0	250,000	0	(250,000)	-100.00%
4-514-42900-8212-002	SCADA Upgrade-Phase II	54,664	4,551	3,700	0	0	0	0.00%
4-514-42900-8213-002	Pump Station 3 Replacement	9,662	0	0	0	0	0	0.00%
4-514-42900-8214-002	Septage Facility Decommissioning	0	0	0	0	0	0	0.00%

TOMS BROOK-MAURERTOWN SANITARY DISTRICT, CONTINUED

Account Number	Account Name	FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures	FY 2020 Adopted Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-514-42900-8215-002	Pump Station 3 Replacement	(9,662)	3,300		0	0	0	0.00%
<i>Other Uses of Funds:</i>								
4-514-42900-9998-002	Reserve for Contingencies	0	0	0	0	10,000	10,000	0.00%
4-514-42900-9999-002	Depreciation Expense - Sewer	126,388	125,512	13,446	0	0	0	0.00%
TOTAL TBMSD - SEWER:		517,966	494,576	599,391	690,446	456,788	(233,658)	-33.84%

County of Shenandoah

BOARD OF SUPERVISORS

DISTRICT 1 - DICK NEESE
DISTRICT 2 - STEVE BAKER
DISTRICT 3 - BRAD POLLACK
DISTRICT 4 - KARL ROULSTON
DISTRICT 5 - DENNIS MORRIS
DISTRICT 6 - TIM TAYLOR

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

OFFICE OF COUNTY ADMINISTRATION

EVAN L. VASS
COUNTY ADMINISTRATOR

MANDY R. BELYEA
DEPUTY COUNTY ADMINISTRATOR



Tel: 540.459.6165 Fax: 540.459.6168
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ORDINANCE ADOPTING TAX RATES FOR CALENDAR YEAR 2020

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

NOW, THEREFORE, be it ordained by the Board of Supervisors of Shenandoah County, Virginia, that the property tax rates for calendar year 2020 shall be as follows:

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

all per \$100 of assessed valuation.

Ordained: June 14, 2020

ATTEST:

Evan L. Vass, Clerk of the Board

John "Dick" Neese
Chairman, Board of Supervisors

CERTIFICATE

The undersigned Evan L. Vass, County Administrator of Shenandoah County, Virginia, hereby certifies the foregoing constitutes a true and correct copy of an Ordinance Adopting Tax Rates for Calendar Year 2020 after due publication at a regular meeting duly held and called on April 14, 2020 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	✓			
Dick Neese	✓			
Dennis Morris	✓			
Tim Taylor	✓			
Steve Baker	✓			

Date: 4 14 2020

ATTEST:


Clerk of the Board


Chairman, Board of Supervisors

County of Shenandoah

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COUNTY ADMINISTRATOR

MANDY R. BELYEA
DEPUTY COUNTY ADMINISTRATOR

BUDGET ORDINANCE FISCAL YEAR 2020-2021

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, 2020 and ending June 30, 2021; and

WHEREAS, a public hearing was held on April 2nd at 7:00 p.m. to receive comments from the public regarding said annual budget; and

WHEREAS, the School Board budget amount includes \$73,143,979 for the operation of the Public Schools of Shenandoah County of which said amount shall be funded by \$30,680,958 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, \$2,512,545 is budgeted for School Food Service and \$3,597,995 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, 2020 shall be added to and shall be deemed appropriated *ipso facto* for the same program for the fiscal year ending June 30, 2021, if otherwise so permitted by the granting authority.

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

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

NOW, THEREFORE, BE IT ORDAINED by the Board of Supervisors of Shenandoah County, that the proposed County General Fund budget (the “Budget,” the official copy of which is on file in the office of the Clerk) in the amount of \$71,906,093 be and is hereby adopted pursuant to the allocations by major categories:

General Government Administration	\$3,149,258
Judicial Administration	2,282,942
Public Safety	18,502,118
Public Works	1,429,980
Health and Welfare	3,579,067
Education	30,731,507
Recreation & Cultural	1,370,794
Community Development	1,559,764
Non-Departmental and Transfers	2,889,962
Capital Outlay	0
Debt Service	6,410,701
TOTAL GENERAL FUND BUDGET	<u>\$71,906,093</u>

BE IT FURTHER ORDAINED that total appropriations of \$126,660,527 be made for the expenditures identified in the Budget, which includes expenditures of \$54,754,434 not funded with the County’s general revenues.

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

CERTIFICATE

The undersigned Evan L. Vass, County Administrator of Shenandoah County, Virginia, hereby certifies the foregoing constitutes a true and correct copy of the Budget Ordinance Fiscal Year 2020-2021 after due publication at a regular meeting duly held and called on April 14, 2020 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	✓			
Dick Neese	✓			
Dennis Morris	✓			
Tim Taylor	✓			
Steve Baker	✓			

Date: April 14, 2020

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 AD VALOREM TAXES FOR THE TAX YEAR 2020 FOR THE STONEY CREEK SANITARY DISTRICT

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

NOW, THEREFORE, BE IT RESOLVED, that the ad valorem tax to be levied on taxable property within Stoney Creek Sanitary District for calendar year 2020 shall be as follows:

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

Adopted: 4 14 2020

ATTEST:  Clerk of the Board


Chairman, Board of Supervisors

County of Shenandoah

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RESOLUTION APPROVING AD VALOREM TAXES FOR THE TAX YEAR 2020 FOR THE TOMS BROOK-MAURETOWN SANITARY DISTRICT

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

NOW, THEREFORE, BE IT RESOLVED, that the ad valorem tax to be levied on taxable property within Toms Brook-Mauretown Sanitary District for calendar year 2020 shall be as follows:

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

Adopted: 4 14 2020

ATTEST:

Clerk of the Board

Chairman, Board of Supervisors

County of Shenandoah

BOARD OF SUPERVISORS

DISTRICT 1 - DICK NEESE
DISTRICT 2 - STEVE BAKER
DISTRICT 3 - BRAD POLLA
DISTRICT 4 - EARL ROULSTON
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 A. BELTEA
DEPUTY COUNTY ADMINISTRATOR

FISCAL YEAR 2020-2021 RESOLUTION APPROVING BUDGET AND APPROPRIATING FUNDS FOR THE 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, 2020 and ending June 30, 2021, said annual budget to serve for informative and fiscal planning purposes only; and

WHEREAS, a public hearing was held on April 2, 2020, to receive public comments regarding said annual budget.

NOW, THEREFORE, BE IT RESOLVED, that the fiscal year 2020-2021 annual fiscal plan (annual budget) of the Stoney Creek Sanitary District in the amount of \$1,672,446 is hereby approved and adopted, and the amounts set forth in said annual budget are hereby appropriated, subject to such restrictions as the Board may hereinafter enact.

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Adopted: 4/14/2020

ATTEST: 
Clerk of the Board


Chairman, Board of Supervisors

County of Shenandoah

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FISCAL YEAR 2020-2021 RESOLUTION APPROVING BUDGET AND APPROPRIATING FUNDS FOR THE 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, 2020 and ending June 30, 2021, said annual budget to serve for informative and fiscal planning purposes only; and

WHEREAS, a public hearing was held on April 2, 2020, to receive public comments regarding said annual budget;

NOW, THEREFORE, BE IT RESOLVED, that the fiscal year 2020-2021 annual fiscal plan (annual budget) of the Toms Brook-Maurertown Sanitary District in the amount of \$713,382 is hereby approved and adopted, and the amounts set forth in said annual budget are hereby appropriated, subject to such restrictions as the Board may hereinafter enact.

* * * * *

Adopted: 4/14/2020

ATTEST:

Clerk of the Board

Chairman, Board of Supervisors

County of Shenandoah

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FISCAL YEAR 2020-2021 RESOLUTION APPROVING THE BUDGET AND APPROPRIATING FUNDS FOR THE NORTH FORK WASTE WATER TREATMENT PLANT

WHEREAS, the Board of Supervisors of Shenandoah County has developed an annual fiscal plan (annual budget), for the North Fork Waste Water Treatment Plant for the fiscal year beginning July 1, 2020, and ending June 30, 2021, said annual budget to serve for informative and fiscal planning purposes only; and

WHEREAS, a public hearing was held on April 2, 2020 to receive public comments regarding said annual budget;

NOW, THEREFORE, BE IT RESOLVED, that the fiscal year 2020-2021 annual fiscal plan (annual budget) for the North Fork Waste Water Treatment Plant in the amount of \$208,000 is hereby adopted and approved, and the amounts set forth in said annual budget are hereby appropriated, subject to such restrictions as the Board may hereinafter enact.

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Adopted: 4/14/2020

ATTEST: _____
Clerk of the Board

Chairman, Board of Supervisors

County of Shenandoah

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FISCAL YEAR 2020-2021 RESOLUTION APPROVING BUDGET AND APPROPRIATING FUNDS FOR THE SHENANDOAH COUNTY LANDFILL FUND

WHEREAS, the Board of Supervisors of Shenandoah County has developed an annual fiscal plan (annual budget), for the Shenandoah County Landfill Fund for the fiscal year beginning July 1, 2020, and ending June 30, 2021, said annual budget to serve for informative and fiscal planning purposes only; and

WHEREAS, a public hearing was held on April 2, 2020, to receive public comments regarding said annual budget;

NOW, THEREFORE, BE IT RESOLVED, that the fiscal year 2020-2021 annual fiscal plan (annual budget) for the Shenandoah County Landfill Fund in the amount of \$6,344,642 is hereby approved and adopted, and the amounts set forth in said annual budget are hereby appropriated, subject to such restrictions as the Board may hereinafter enact.

* * * * *

Adopted: 4-14-2020

ATTEST:

Clerk of the Board

Chairman, Board of Supervisors

County of Shenandoah

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FISCAL YEAR 2020-2021 RESOLUTION APPROVING BUDGET AND APPROPRIATING FUNDS FOR THE SHENANDOAH COUNTY PARKS AND RECREATION SPECIAL REVENUE FUND

WHEREAS, the Board of Supervisors of Shenandoah County 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, 2020, and ending June 30, 2021, said annual budget to serve for informative and fiscal planning purposes only; and

WHEREAS, a public hearing was held on April 2, 2020, to receive comments regarding said annual budget;

NOW, THEREFORE, BE IT RESOLVED, that the fiscal year 2020-2021 annual fiscal plan (annual budget) for the Shenandoah County Parks and Recreation Special Revenue Fund in the amount of \$921,937 is hereby approved and adopted, and the amounts set forth in said annual budget are hereby appropriated, subject to such restrictions as the Board may hereinafter enact.

* * * * *

Adopted: 4/14/2020

ATTEST:

Clerk of the Board

Chairman, Board of Supervisors