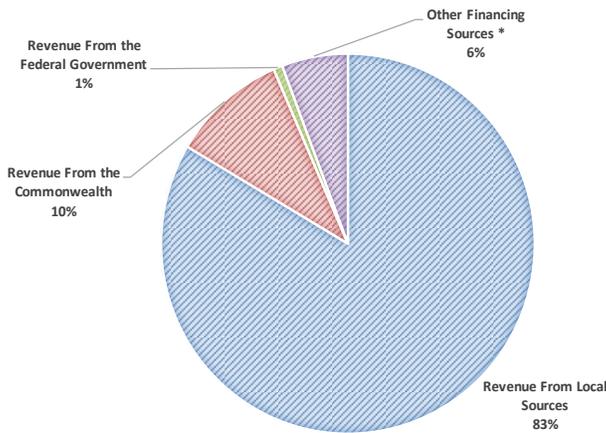


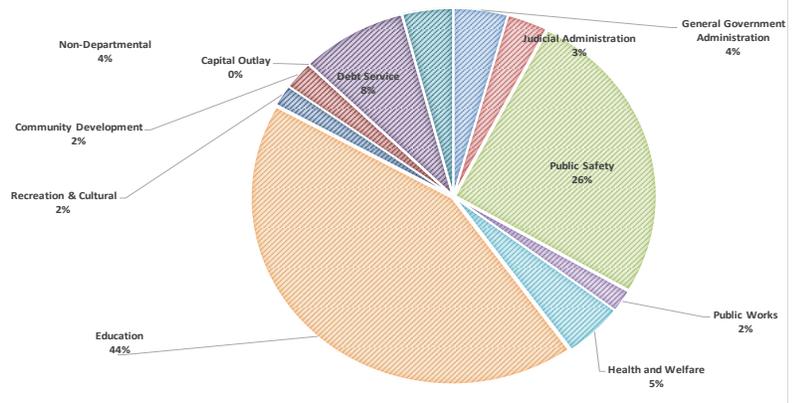
County of Shenandoah, Virginia

Public Hearing on the Fiscal Year 2020-2021 Proposed Budget County Government Center Thursday, April 2, 2020 7:00 PM

FY2021 PROPOSED REVENUES



FY2021 PROPOSED EXPENDITURES



	FY 2020	FY 2021		FY 2020	FY 2021
GENERAL FUND	Adopted	Proposed	GENERAL FUND	Adopted	Proposed
REVENUE SUMMARY	Budget	Budget	EXPENDITURE SUMMARY	Budget	Budget
Revenue From Local Sources	59,946,490	62,712,859	General Government Administration	2,716,053	3,260,162
Revenue From the Commonwealth	7,568,756	7,491,232	Judicial Administration	2,196,629	2,441,648
Revenue From the Federal Government	479,702	583,249	Public Safety	17,874,837	19,401,006
Other Financing Sources *	3,463,223	4,292,741	Public Works	1,315,065	1,435,274
Total General Fund Revenues	71,458,171	75,080,081	Health and Welfare	3,471,067	3,608,202
			Education	31,293,815	32,253,497
			Recreation & Cultural	2,250,989	1,380,693
			Community Development	1,500,726	1,823,470
			Capital Outlay	805,000	9,000
			Debt Service	6,533,705	6,410,701
			Non-Departmental	1,500,285	3,056,428
			Total General Fund Expenditures	71,458,171	75,080,081

* Includes the use of unassigned fund balance, federal asset sharing, and other funding sources.

Shenandoah County Mission Statement:

“The government of Shenandoah County is to promote an organizational environment that emphasizes the efficient deliver of high quality services to the public, assist the Board of Supervisors in carrying out its strategic objectives, and effectively communicate information about County operations and services to citizens, the Board of Supervisors, the public, the employees, and the media.”

FY 2021 Budget Highlights

Tax Rates/Fees (Proposed):

- Proposed Tax Rate Increases:
 - * \$0.06—Real Property
 - * \$0.40—Business Personal Property
- Amended Tipping Fees
 - * Regular Commercial Trash—\$54 /ton
 - * Regular Municipal Trash—\$43.20/ton
 - * Rough/Construction—\$63/ton
- Proposed Transient Occupancy Tax Increase:
 - * From 2% to 5%
- Proposed Addition of Cigarette Tax:
 - * \$0.40 per pack

2020 Proposed Tax Rates

<u>Type</u>	<u>2019 Rate</u>	<u>2020 Rate</u>
*Real Property	\$0.64	\$0.70
*Mobile Homes	\$0.64	\$0.70
*Personal Property-non farm	\$3.90	\$3.90
*Personal Property-business	\$3.15	\$3.55
*Machinery & Tools	\$3.15	\$3.15
*Merchants Capital	\$.060	\$.060

Human Resources:

- Health Insurance Premium Increase—11.2%
- 1.5% Cost of Living Adjustment for County employees.
- No new county positions have been added to the FY2021 budget.

Reassessment:

The county conducts property reassessment once every six (6) years, the maximum permitted by law. The next process begins in FY2021 and the estimated amount of funding required in FY2021 is \$340,000 which represents 68% of the total cost of the reassessment.

General Fund Capital Projects:

- Library Replacement Server—\$9,000

School Division:

- \$32,202,948**
 - * \$31,202,948 for operations, which represents an increase of \$960,602 from FY20.
 - * \$1,000,000 For Capital Improvement Projects, which represents the same amount of funding for the current year.

Parks and Recreation Special Revenue Fund:

- \$975,755**
 - * \$517,255 for operations, which represents personnel costs, maintenance and upkeep of the park(s) and facilities and general office operations.
 - * \$458,500 for the program budget which includes programs, trips, classes and all other activities run through the department.



FY 2021 Enterprise Fund Highlights

Enterprise Funds Operations	FY 2020 Adopted	FY 2021 Proposed	FY 2021 Increase/ (Decrease)	% Increase (Decrease)
North Fork Waste Water Treatment	221,720	208,000	(13,720)	-6.19%
Landfill Fund	2,878,223	6,357,290	3,479,057	120.87%
Stoney Creek Sanitary District	1,879,347	1,672,446	(206,901)	-11.01%
Toms Brook-Maurertown Sanitary District	1,068,947	713,382	(355,565)	-33.26%

What is an Enterprise Fund?

An Enterprise Fund is a fund that provides a service to the public for a fee which makes the entity self-supporting. Both Sanitary Districts are 100% self-supporting; the Landfill and the North Fork Treatment Plant operate with additional support from the General Fund.



Thank you for participating in the public hearing and your interest in Shenandoah County!

Please note : The Board of Supervisors meet the second Tuesday of the month at 4:00 p.m. And the fourth Tuesday of the month at 7:00 p.m. for regular meetings. If you are unable to attend a meeting, please also note, the regular meetings are held in video record mode and can be viewed on our website, www.shenandoahcountyva.us. Unless otherwise noted, meetings are held in the Board Room located at 600 North Main Street in Woodstock.

All meetings are open to the public.

Capital Projects:

Stoney Creek Sanitary District

- * Reline Pipe Replacement—\$144,000
- * Recoat Manholes—\$50,000
- * Replace UV Disinfection System—\$50,000

North Fork Waste Water Treatment Plant

- * Chemical Storage Improvements—\$23,000

Landfill Fund

- * Landfill Cell—Phase IV—\$3,600,000
- * Phase 3 was completed in 2016 and because of its configuration and the changes with regards to recycling, will fill up more quickly than adjacent cells. At current disposal rates, we will need a new cell in the fall of 2020. Construction of Phase 4 should provide approximately 6-8 years of landfill capacity. The project is proposed to be funded by a combination of debt issuance and use of reserves.

County and School Debt Service

2011-Refinance-Government Center & Library: Issuance Amount \$3,255,000; Annual Payment \$306,250; Matures 2029

This bond issuance was a refinancing of an original Rural Development loan issued in fiscal year 2000 to renovate the former Woodstock School for the current county government offices. When this bond was refinanced in 2011, it resulted in a net savings of \$360,000.

2012-Edinburg School: Issuance Amount \$4,495,000; Annual Payment \$248,119 Matures 2043

This bond issuance enabled the County to renovate the Edinburg School into the Charterhouse School for special needs children. United Methodist Family Services leases the school and operates the Charterhouse School. The resulting lease revenue generated, funds the debt on the bond.

2009-District Courts and Health & Human Services Facility; Issuance Amount \$15,760,000; Annual Payment: \$1,527,208 Matures 2027

This bond issuance includes the construction of the District Courts facility and the renovation of the shopping center structure adjacent to the Government Center known to most as the "old Safeway building" for the Health and Human Services division that includes the Community Services Board, Health Department, and Social Services. The District Courts provides space for Juvenile Domestic & Relations Court, General District Court, Clerk offices, Commonwealth Attorney and Juvenile Probation and Parole. The County receives a reimbursement from the Federal Government toward the bond issuance for Build America Bonds (BABS). BABS is a program introduced in 2009 as part of the American Recovery and Reinvestment Act to create jobs and stimulate the economy. In fiscal year 2021 the estimated BABS amount to be received from the Federal Government was \$147,782.52.

2007-Mt. Jackson Sewer Plant: Issuance Amount \$4,000,000; Annual Payment \$272.437; Matures 2029

This bond issuance was a part of the agreement which contributed partial funding towards the construction of the Town of Mount Jackson's waste water plant for industrial development purposes.

2012-Leachate Line: Issuance Amount \$1,304,415; Annual Payment \$88,559; Matures 2032

This bond was for the installation of a sewer line from the Landfill to the County-owned North Fork Waste Water Treatment Plant.

2018-Public Safety Office Construction & Radio System Upgrade; Issuance Amount \$15,500,581; Annual Payment \$661,250; Matures 2039

This bond issuance was for the construction of a Public Safety office to include the relocation of the County's Sheriff's Office and Emergency Communications Center as well as the replacement of the Public Safety Radio System. The par amount of the bond was \$13,790,000 and the first two years of payment will be interest only. Annual payment will increase to \$1,002,281.25 in FY2022 to include principal.

2017-Two Roll-off trucks and one Work Vehicle (Landfill); Issuance Amount \$333,563; Annual Payment \$65,513; Matures 2023

Financing trucks for Solid Waste (Landfill) operations.

2018-Excavator (Landfill); Issuance Amount \$393,147; Annual Payment \$85,814; Matures 2023

Financing Excavator for Solid Waste (Landfill) operations.

2019-Compactor (Landfill); Issuance Amount \$691,178; Annual Payment \$150,042; Matures 2024

Financing Compactor for Solid Waste (Landfill) operations.

2019-Heavy Equipment—Landfill (backhoe, tire loader, heavy pick-up); Issuance Amount \$314,140; Annual Payment \$66,671; Matures 2024

Financing Equipment, (backhoe, tire loader, heavy pick-up), for Solid Waste (Landfill) operations.

Debt Service for Public Schools is reflected in the County budget and not in the transfer to the School Division with the exception of bus leases.

2002-High School Renovations; Issuance Amount \$25,140,000; Annual Payment \$2,015,848; Matures 2023

This bond issuance provided additions to the three county high schools which included new gymnasiums, locker rooms and athletic offices.

2004-Completion of High School Renovations; Issuance Amount \$4,130,808; Annual Payment \$272,401; Matures 2024

This bond issuance was for completion of the three county high schools new gymnasiums projects as described above with the 2002 issuance.

2010-Energy Efficiency Improvements; Issuance Amount \$7,435,000; Annual Payment \$874,799; Matures 2027

This bond issuance was for energy efficiencies as a result of an energy audit in 2010. Some of the improvements included lighting upgrades, plumbing fixtures and faucets, new boilers at Ashby Lee Elementary and W.W. Robinson Elementary Schools, energy efficient transformers, unit ventilators, roof top units for Signal Knob Middle School and multi-zone unit conversions. In addition to energy savings to the county schools, there is also an annual return from the Federal Government because of the use of a Qualified School Construction Bond (QSCB). In fiscal year 2021, the QSCB amount from the Federal Government is estimated to be \$368,741.80.

2001-Elementary School Improvements; Issuance Amount \$6,290,000; Annual Payment \$323,936; Matures 2021

In 2001, there were gymnasium and classroom additions made to the original elementary schools constructed in 1971.