



Shenandoah County, Virginia

Fiscal Year 2018-2019
Adopted Budget

Shenandoah County is home to thousands of acres of farmland and picturesque nature, yet it is widely known for its breathtaking backroads. This road travels through the Bashaw Family Farm near Maurertown. The road takes its name, River Bottom, from the stream of water that runs through the farm. The Bashaw farm has been in the family since the 1940's, and to this day, it continues to host grazing cattle and family gatherings. This is but one of the many stories one will find along the backroads of Shenandoah County.

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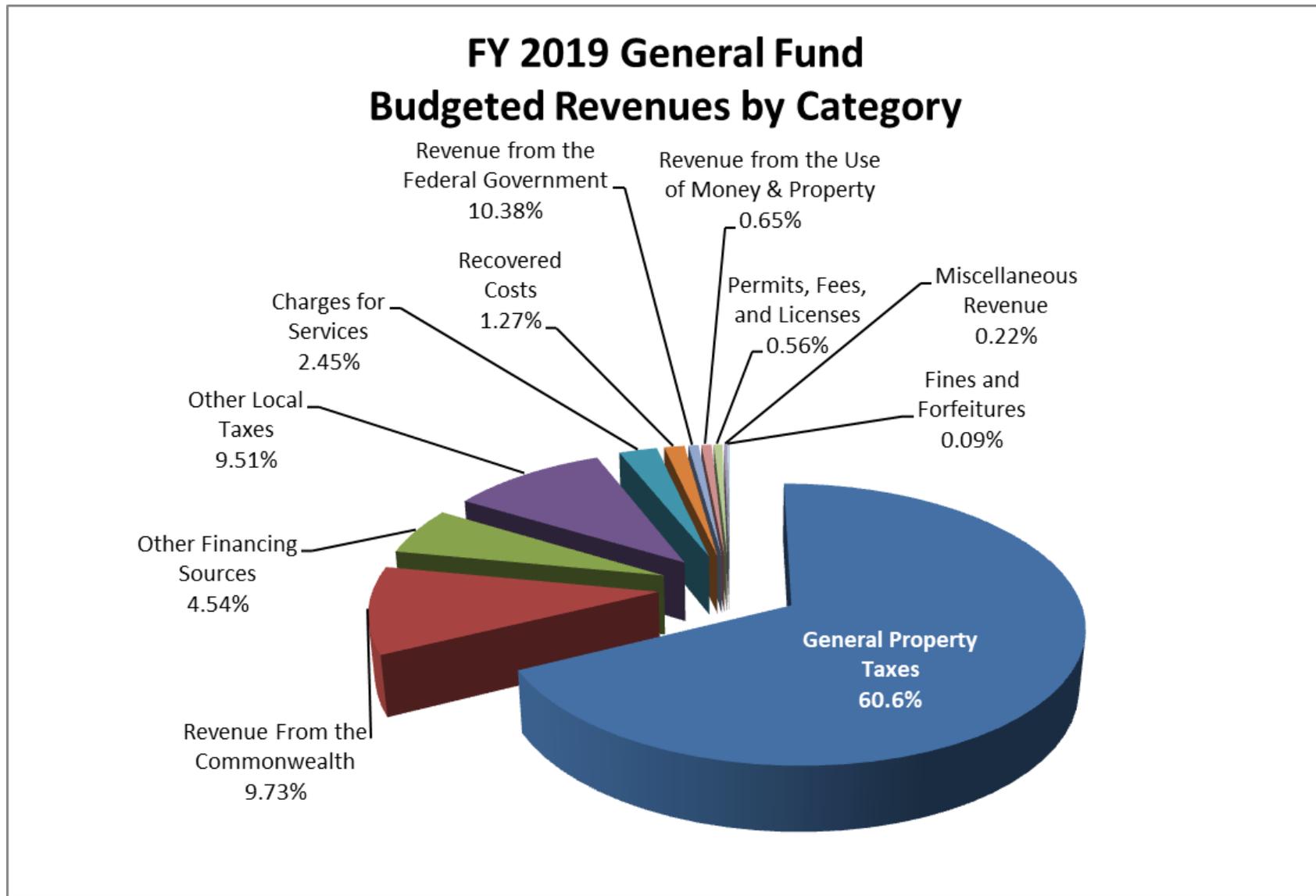
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General Fund Revenues Summary

	FY 2015 Actual Revenues	FY 2016 Actual Revenues	FY 2017 Actual Revenues	FY 2018 Adopted Budget	FY 2019 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>GENERAL FUND REVENUES:</u>							
General Property Taxes	39,515,732	40,894,155	42,563,588	41,650,509	46,794,595	5,144,086	12.35%
Other Local Taxes	6,540,796	6,524,189	6,924,306	6,561,885	7,087,272	525,387	8.01%
Permits, Fees, and Licenses	445,278	431,627	372,308	369,702	389,215	19,513	5.28%
Fines and Forfeitures	83,303	66,671	60,697	76,000	63,000	(13,000)	-17.11%
Revenue from the Use of Money & Property	451,702	411,688	526,469	432,272	462,752	30,480	7.05%
Charges for Services	1,143,470	1,531,518	1,813,772	1,699,968	1,733,804	33,836	1.99%
Miscellaneous Revenue	259,210	133,809	240,402	158,000	158,000	0	0.00%
Recovered Costs	833,267	799,373	595,314	948,604	929,491	(19,113)	-2.01%
Revenue From the Commonwealth	7,004,614	7,632,506	7,306,454	7,005,728	7,117,306	111,578	1.59%
Revenue from the Federal Government	727,894	704,099	3,301,265	570,554	467,143	(103,411)	-18.12%
Other Financing Sources	511,935	5,890,604	514,301	2,941,159	3,893,749	952,590	32.39%
TOTAL GENERAL FUND REVENUES:	57,517,199	65,020,239	64,218,877	62,414,381	69,096,328	6,681,947	10.71%

Chart – General Fund Budgeted Revenues by Category

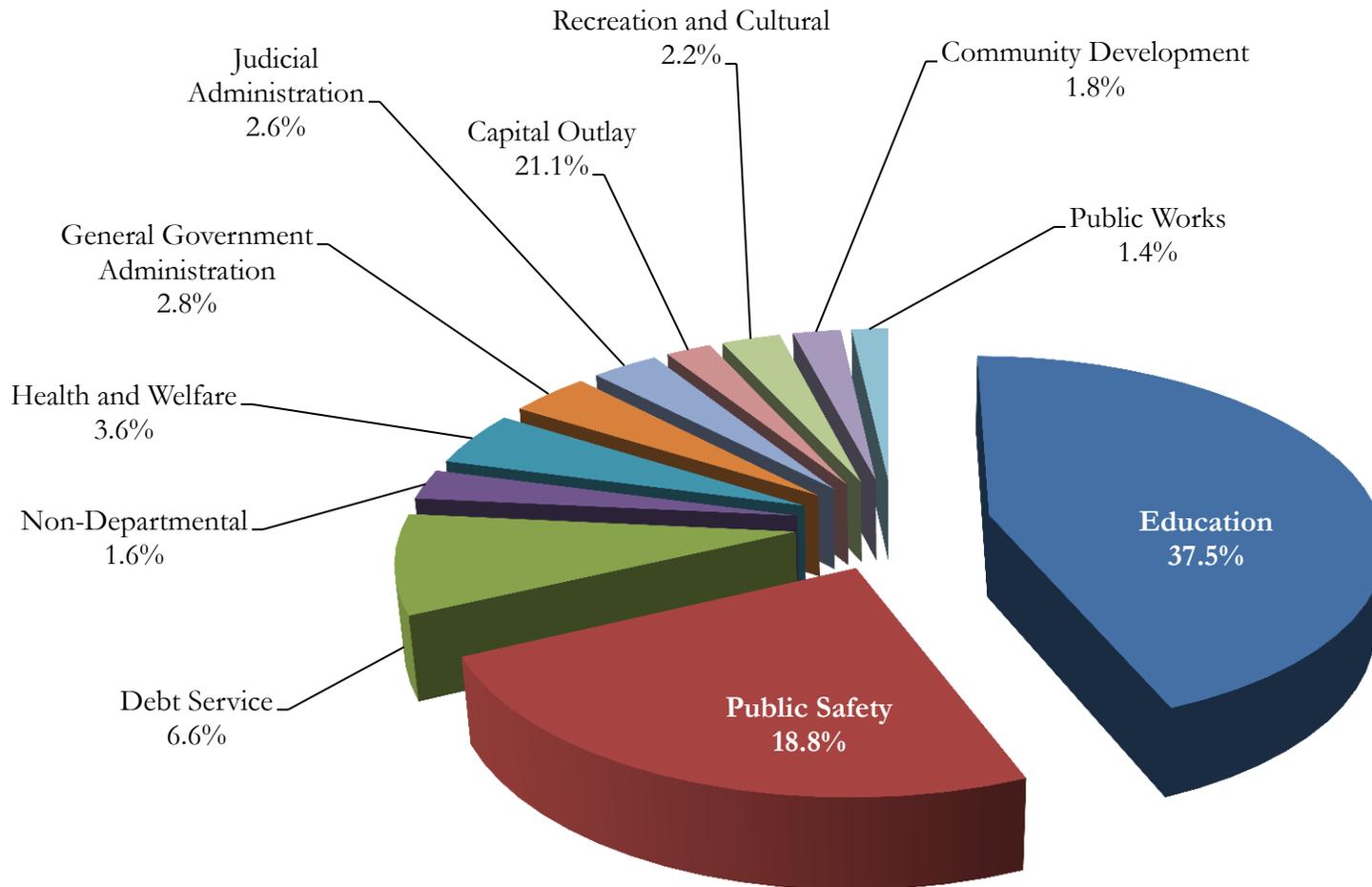


General Fund Budgeted Expenditures Summary by Function

	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Adopted Budget	FY 2019 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>GENERAL FUND EXPENDITURES:</u>							
General Government Administration	2,735,418	2,861,573	2,488,722	2,545,912	2,641,179	95,268	3.74%
Judicial Administration	1,890,579	1,949,962	1,971,211	2,156,822	2,216,276	59,454	2.76%
Public Safety	13,276,624	14,272,617	15,177,318	15,062,146	16,674,057	1,611,911	10.70%
Public Works	1,088,258	1,148,873	1,140,004	1,190,485	1,223,037	32,552	2.73%
Health and Welfare	2,659,506	2,968,110	3,147,640	2,968,947	3,271,348	302,401	10.19%
Education	24,473,565	25,291,091	25,791,396	26,830,903	30,323,133	3,492,230	13.02%
Recreation and Cultural	1,465,406	1,522,187	1,949,599	1,876,237	1,955,546	79,309	4.23%
Community Development	1,058,538	1,629,084	1,375,991	1,447,769	1,590,419	142,650	9.85%
Capital Outlay	976,137	1,500,207	255,450	930,258	1,506,849	576,591	61.98%
Debt Service	5,870,332	5,997,660	5,927,577	5,887,077	5,885,357	(1,720)	-0.03%
Non-Departmental	1,463,768	4,728,140	1,720,031	1,517,825	1,809,127	291,302	19.19%
TOTAL GENERAL FUND EXPENDITURES:	56,958,130	63,869,504	60,944,939	62,414,381	69,096,328	6,681,948	10.71%

Chart – General Fund Budgeted Expenditures by Function

**FY 2019 General Fund
Budgeted Expenditures by Function**



General Fund Budgeted Expenditures Summary By Department

	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Adopted Budget	FY 2019 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>GENERAL FUND EXPENDITURES:</u>							
<i>General Government Administration:</i>							
Board of Supervisors	203,392	213,784	217,124	227,745	228,996	1,251	0.55%
County Administration	409,840	422,787	412,981	428,258	439,964	11,706	2.73%
County Attorney	78,562	126,198	147,286	84,000	90,000	6,000	7.14%
Auditor	72,968	74,960	62,857	84,000	76,000	(8,000)	-9.52%
Commissioner of Revenue	443,285	439,540	452,998	460,806	483,656	22,849	4.96%
Reassessment	349,596	165,049	0	0	0	0	0.00%
Board of Equalization	0	6,576	777	0	0	0	0.00%
Treasurer	546,791	559,611	553,322	578,456	586,290	7,834	1.35%
Finance	238,979	241,061	213,106	239,890	277,835	37,945	15.82%
Information Technology	137,930	146,830	122,675	133,833	140,907	7,074	5.29%
Geographic Information Systems	102,342	101,151	102,616	106,420	108,294	1,874	1.76%
Board of Elections	45,623	249,113	79,957	80,582	80,179	(403)	-0.50%
General Registrar	106,110	114,913	123,023	121,922	129,059	7,138	5.85%
Total General Government Administration	2,735,418	2,861,573	2,488,722	2,545,912	2,641,179	95,268	3.74%

GENERAL FUND SUMMARIES

GENERAL FUND

	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Adopted Budget	FY 2019 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Judicial Administration:</i>							
Circuit Court	63,024	65,032	64,417	67,553	75,049	7,496	11.10%
General District Court	6,882	5,972	6,612	8,200	9,400	1,200	14.63%
Magistrates' Office	2,036	2,664	1,763	3,025	3,025	0	0.00%
Juvenile and Domestic Relations Court	7,810	8,396	8,659	14,275	14,450	175	1.23%
Clerk of the Circuit Court (County Clerk)	536,568	545,830	548,973	593,457	611,650	18,193	3.07%
Sheriff (Courts)	719,820	684,872	655,236	794,850	818,378	23,529	2.96%
Law Library	9,919	18,908	19,193	27,500	23,500	(4,000)	-14.55%
Records Restoration	0	14,565	29,581	0	0	0	0.00%
Commonwealth's Attorney	516,403	541,678	541,075	542,264	554,452	12,188	2.25%
Victim Witness Coordinator	28,116	62,045	95,703	105,698	106,372	674	0.64%
Total Judicial Administration	1,890,579	1,949,962	1,971,211	2,156,822	2,216,276	59,454	2.76%
<i>Public Safety:</i>							
Sheriff (Law Enforcement)	4,356,753	4,545,663	5,067,918	4,981,498	5,430,676	449,177	9.02%
E-911 Enforcement/Traffic Control	12,371	0	0	0	0	0	0.00%
Volunteer Fire and Rescue	899,262	1,025,391	1,178,829	1,097,773	1,140,645	42,872	3.91%

GENERAL FUND SUMMARIES

GENERAL FUND

	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Adopted Budget	FY 2019 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Forest Fire Protection	9,495	9,495	9,495	9,495	9,495	0	0.00%
Fire and Rescue	3,806,160	3,939,141	3,946,432	4,046,916	4,555,679	508,763	12.57%
Corrections and Detention	1,768,088	2,173,925	2,354,701	2,230,333	2,656,647	426,314	19.11%
Processing Center	9,841	12,939	7,172	11,436	15,726	4,290	37.51%
Juvenile Probation	428,011	462,780	484,273	524,383	566,556	42,173	8.04%
Building Code Enforcement	404,487	404,900	371,262	414,075	419,299	5,223	1.26%
Animal Control	128,089	127,909	131,053	159,464	163,731	4,266	2.68%
Animal Shelter	247,603	244,324	233,246	251,502	259,379	7,878	3.13%
Medical Examiner	800	1,180	520	900	900	0	0.00%
Emergency Communications Center	1,205,662	1,324,970	1,392,416	1,334,371	1,455,326	120,955	9.06%
Total Public Safety	13,276,624	14,272,617	15,177,318	15,062,146	16,674,057	1,611,911	10.70%
<i>Public Works:</i>							
General Properties	1,088,258	1,148,873	1,140,004	1,190,485	1,223,037	32,552	2.73%
Total Public Works	1,088,258	1,148,873	1,140,004	1,190,485	1,223,037	32,552	2.73%
<i>Health and Welfare:</i>							
Department of Social Services	880,922	935,619	896,721	1,046,521	1,205,210	158,689	15.16%

GENERAL FUND SUMMARIES

GENERAL FUND

	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Adopted Budget	FY 2019 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Comprehensive Services Act	860,606	1,111,235	1,325,564	1,001,098	1,116,000	114,902	11.48%
Local Health Department	303,374	316,933	320,932	322,998	325,047	2,049	0.63%
Mental Health/Concern Hotline	241,646	241,646	241,646	241,646	247,662	6,016	2.49%
Area Agency on Aging	83,000	83,000	68,000	68,000	78,000	10,000	14.71%
Tax Relief for the Elderly	203,030	215,677	232,777	226,684	239,929	13,245	5.84%
County Farm/Home	4,927	0	5,000	5,000	0	(5,000)	-100.00%
Support - Social Services	82,000	64,000	57,000	57,000	59,500	2,500	4.39%
Total Health and Welfare	2,659,506	2,968,110	3,147,640	2,968,947	3,271,348	302,401	10.19%
<i>Education:</i>							
Shenandoah County Public Schools	24,430,508	25,245,580	25,746,050	26,785,946	30,273,197	3,487,251	13.02%
Lord Fairfax Community College	43,057	45,511	45,346	44,957	49,936	4,979	11.08%
Total Education	24,473,565	25,291,091	25,791,396	26,830,903	30,323,133	3,492,230	13.02%
<i>Recreation and Cultural:</i>							
Parks and Recreation	781,832	792,063	839,681	706,617	736,607	29,990	4.24%
KidzRec	0	0	383,473	426,978	421,350	(5,628)	-1.32%
TV Translators	248	0	0	0	0	0	0.00%

GENERAL FUND SUMMARIES

GENERAL FUND

	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Adopted Budget	FY 2019 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Cultural Services	6,500	6,500	6,500	9,500	9,500	0	0.00%
Library Administration	676,825	723,624	719,945	733,142	788,089	54,947	7.49%
Total Recreation and Cultural	1,465,406	1,522,187	1,949,599	1,876,237	1,955,546	79,309	4.23%
<i>Community Development:</i>							
Community Development	352,030	370,959	371,499	408,748	421,095	12,347	3.02%
Economic Development	56,156	607,960	274,890	277,770	634,453	356,683	128.41%
Tourism	177,128	196,136	262,213	228,704	0	(228,704)	-100.00%
Litter Control	18,665	16,869	20,146	18,000	18,000	0	0.00%
Soil and Water Conservation District	315,984	311,560	323,169	361,214	359,043	(2,171)	-0.60%
Virginia Cooperative Extension Service	138,575	125,600	124,072	153,333	157,828	4,494	2.93%
Total Community Development	1,058,538	1,629,084	1,375,991	1,447,769	1,590,419	142,650	9.85%
<i>Capital Outlay:</i>							
Capital Outlay - County General Fund	976,137	1,500,207	255,450	930,258	1,506,849	576,591	61.98%
Total Capital Outlay	976,137	1,500,207	255,450	930,258	1,506,849	576,591	61.98%

GENERAL FUND SUMMARIES

GENERAL FUND

	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Adopted Budget	FY 2019 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Debt Service:</i>							
Debt Service - County	2,278,877	2,426,309	2,364,899	2,361,896	2,361,624	(272)	-0.01%
Debt Service - Schools	3,591,454	3,571,351	3,562,678	3,525,181	3,523,733	(1,448)	-0.04%
Total Debt Service	5,870,332	5,997,660	5,927,577	5,887,077	5,885,357	(1,720)	-0.03%
<i>Non-Departmental:</i>							
Judgments and Settlements	445	189	1,320	475	475	0	0.00%
Revenue Refunds	100,005	13,344	11,292	24,550	24,550	0	0.00%
Transfers, Reserves, and Other	1,363,318	4,714,607	1,707,419	1,492,800	1,784,102	291,302	19.51%
Total Non-Departmental	1,463,768	4,728,140	1,720,031	1,517,825	1,809,127	291,302	19.19%
TOTAL GENERAL FUND EXPENDITURES:	56,958,130	63,869,504	60,944,939	62,414,381	69,096,328	6,681,948	10.71%

GENERAL FUND REVENUES

Account Name	FY 2015 Actual Revenues	FY 2016 Actual Revenues	FY 2017 Actual Revenues	FY 2018 Adopted Budget	FY 2019 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>GENERAL FUND REVENUES:</u>							
<i>Local Revenues:</i>							
<u>General Property Taxes</u>							
Real Property Taxes	25,666,448	26,048,287	26,395,281	26,100,471	29,030,668	2,930,197	11.23%
Public Service Corporation Taxes	1,300,576	1,461,964	1,562,750	1,409,442	1,511,955	102,513	7.27%
Personal Property Taxes	9,070,464	10,101,935	10,878,083	10,101,935	12,010,343	1,908,408	18.89%
Mobile Home Taxes	24,368	23,019	29,609	26,000	29,787	3,787	14.57%
Machinery & Tools Taxes	2,530,065	2,290,714	2,674,821	3,133,436	3,252,051	118,615	3.79%
Merchants Capital	291,787	268,204	313,730	270,425	279,334	8,909	3.29%
Penalties	314,908	348,447	359,394	320,868	340,917	20,049	6.25%
Interest	317,115	351,585	349,920	287,932	339,540	51,608	17.92%
Total General Property Taxes	39,515,732	40,894,155	42,563,588	41,650,509	46,794,595	5,144,086	12.35%
<u>Other Local Taxes</u>							
Local Sales and Use Taxes	3,262,734	3,246,390	3,536,415	3,265,000	3,768,000	503,000	15.41%
Consumers' Utility Taxes	1,955,209	1,881,288	1,937,678	1,951,714	1,931,472	(20,242)	-1.04%
Utility License Taxes	30,551	29,323	7,931	29,316	29,730	414	1.41%
Motor Vehicle Licenses	864,694	871,893	871,435	850,000	870,000	20,000	2.35%
Taxes on Recordation and Wills	291,431	347,726	410,384	318,286	340,000	21,714	6.82%
Transient Occupancy Tax	136,177	147,569	160,463	147,569	148,070	501	0.34%
Total Other Local Taxes	6,540,796	6,524,189	6,924,306	6,561,885	7,087,272	525,387	8.01%

GENERAL FUND REVENUES

GENERAL FUND

Account Name	FY 2015 Actual Revenues	FY 2016 Actual Revenues	FY 2017 Actual Revenues	FY 2018 Adopted Budget	FY 2019 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>Permits, Fees, and Licenses:</u>							
Animal Licenses	19,103	19,329	20,904	19,500	19,500	0	0.00%
ABC License Fees	1,963	4,193	4,085	3,040	3,040	0	0.00%
Building Permits and Fees	371,472	349,186	316,875	304,062	323,575	19,513	6.42%
Planning and Zoning Permits and Fees	28,985	52,550	29,436	35,600	35,600	0	0.00%
Erosion & Sedimentation Permits and Fees	15,505	3,670	2,460	4,000	4,000	0	0.00%
Other Permits and Fees	8,250	2,699	(1,452)	3,500	3,500	0	0.00%
Total Permits, Fees, and Licenses	445,278	431,627	372,308	369,702	389,215	19,513	5.28%
<u>Fines and Forfeitures:</u>							
Court Fines and Forfeitures	67,542	49,071	46,845	60,000	47,000	(13,000)	-21.67%
Court Wills and Administration	15,761	17,600	13,852	16,000	16,000	0	0.00%
Total Fines and Forfeitures	83,303	66,671	60,697	76,000	63,000	(13,000)	-17.11%
<u>Revenue from the Use of Money & Property:</u>							
Interest on Bank Deposits	17,094	29,325	68,358	23,210	50,000	26,790	115.42%
Convenience Fees on Credit Cards	38,947	49,772	55,376	44,360	35,000	(9,360)	-21.10%
Rental of Properties	395,661	332,591	402,736	364,702	377,752	13,050	3.58%
Total Revenue from the Use of Money & Property	451,702	411,688	526,469	432,272	462,752	30,480	7.05%
<u>Charges for Services:</u>							
Excess Fees of Clerk	0	0	2,111	0	0	0	0.00%
Charges for Courthouse Security	104,526	95,344	103,677	96,200	96,200	0	0.00%
Law Library Fees	14,046	14,354	10,952	21,432	13,117	(8,315)	-38.79%
Jail Telephone Commissions	8,656	0	0	0	0	0	0.00%
Charges for Courthouse Construction	0	39,151	34,562	39,000	39,000	0	0.00%
Charges for Commonwealth's Attorney	3,539	4,304	5,223	3,829	4,356	527	13.75%

GENERAL FUND REVENUES

GENERAL FUND

Account Name	FY 2015 Actual Revenues	FY 2016 Actual Revenues	FY 2017 Actual Revenues	FY 2018 Adopted Budget	FY 2019 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Board of Prisoners	1,485	4,456	4,383	0	0	0	0.00%
Charges for Animal Protection	9,120	8,843	9,387	9,430	9,430	0	0.00%
Charges for Parks and Recreation	383,428	428,021	383,223	323,024	378,123	55,099	17.06%
Charges for KidzRec	0	0	461,348	426,978	413,503	(13,475)	-3.16%
Charges for Spay and Neuter	4,135	3,865	3,970	4,000	4,000	0	0.00%
Charges for Courthouse Maintenance	26,213	26,112	22,622	25,000	25,000	0	0.00%
Charges for Ambulance Recoveries	575,652	821,168	706,975	745,075	745,075	0	0.00%
Charges for Services - Other	12,669	85,900	65,338	6,000	6,000	0	0.00%
Total Charges for Services	1,143,470	1,531,518	1,813,772	1,699,968	1,733,804	33,836	1.99%
<u>Miscellaneous Revenue:</u>							
Miscellaneous Receipts	259,210	133,809	240,402	158,000	158,000	0	0.00%
Total Miscellaneous Revenue	259,210	133,809	240,402	158,000	158,000	0	0.00%
<u>Recovered Costs:</u>							
Lord Fairfax Soil and Water Conservation District	302,506	296,229	307,171	361,714	333,672	(28,042)	-7.75%
Department of Social Services - Depreciation and Interest	114,659	110,412	96,935	110,000	108,001	(1,999)	-1.82%
Town of Edinburg Law Enforcement	0	82,625	68,549	94,890	100,818	5,928	6.25%
Town of Toms Brook Law Enforcement	0	0	0	0	27,000	27,000	100.00%
Donation of Land	0	85,338	0	0	0	0	0.00%
Other Recovered Costs	416,102	224,769	122,660	382,000	360,000	(22,000)	-5.76%
Total Recovered Costs	833,267	799,373	595,314	948,604	929,491	(19,113)	-2.01%
Total Revenue From Local Sources	49,272,756	50,793,030	53,096,856	51,896,940	57,618,130	5,721,190	11%

GENERAL FUND REVENUES

GENERAL FUND

Account Name	FY 2015 Actual Revenues	FY 2016 Actual Revenues	FY 2017 Actual Revenues	FY 2018 Adopted Budget	FY 2019 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Intergovernmental Revenues:</i>							
<u>Revenue from the Commonwealth:</u>							
<u>Non-Categorical Aid:</u>							
Motor Vehicle Carriers' Tax	35,115	30,019	36,298	44,093	36,298	(7,795)	-17.68%
Mobile Home Titling Tax	4,184	9,529	10,432	8,200	8,200	0	0.00%
Motor Vehicle Rental Tax	0	5,175	4,347	5,000	5,000	0	0.00%
State Recordation Tax	188,483	220,735	251,121	200,000	220,113	20,113	10.06%
Personal Property Tax Relief Funds	3,647,829	3,647,829	3,647,829	3,647,829	3,647,829	0	0.00%
Total Commonwealth - Non-Categorical Aid	3,875,611	3,913,287	3,950,028	3,905,122	3,917,440	12,318	0.32%
<u>Categorical Aid - Shared Expenses:</u>							
Commonwealth's Attorney	358,646	366,711	367,405	376,854	371,262	(5,592)	-1.48%
Sheriff	1,712,901	1,750,152	1,725,225	1,775,994	1,825,515	49,521	2.79%
Commissioner of Revenue	122,103	124,505	124,634	128,390	126,521	(1,869)	-1.46%
Treasurer	123,123	125,372	125,531	130,009	130,184	175	0.13%
Registrar/Electoral Board	40,753	57,071	41,896	44,101	45,255	1,154	2.62%
Clerk of the Circuit Court	310,354	307,546	310,038	302,067	308,683	6,616	2.19%
Total Commonwealth - Categorical Aid	2,667,880	2,731,357	2,694,730	2,757,415	2,807,420	50,005	1.81%
<u>Other Categorical Aid:</u>							
Litter Control Grant	18,672	18,880	18,221	18,000	18,000	0	0.00%
VJCCCA Grant	31,204	31,204	31,204	31,204	31,204	0	0.00%
Victim-Witness Grant	28,367	61,372	32,719	61,372	106,678	45,306	73.82%
Wireless E-911 Grant	101,142	115,473	106,660	105,698	105,698	0	0.00%
Four for Life Grant	44,297	47,449	43,266	47,449	43,266	(4,183)	-8.82%
Fire Programs Fund	79,391	128,966	81,320	73,188	81,320	8,132	11.11%

GENERAL FUND REVENUES

GENERAL FUND

Account Name	FY 2015 Actual Revenues	FY 2016 Actual Revenues	FY 2017 Actual Revenues	FY 2018 Adopted Budget	FY 2019 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Commission for the Arts	5,000	5,000	4,250	5,000	5,000	0	0.00%
Extradition of Prisoners	1,145	2,745	4,829	1,280	1,280	0	0.00%
Other Categorical Aid	151,905	576,773	339,228	0	0	0	0.00%
Total Commonwealth - Other Categorical Aid	461,123	987,862	661,697	343,191	392,446	49,255	14.35%
Total Revenue From the Commonwealth	7,004,614	7,632,506	7,306,454	7,005,728	7,117,306	111,578	2%
Federal Revenues:							
<u>Non-Categorical Aid:</u>							
Payments in Lieu of Taxes	160,707	178,749	196,491	170,000	180,000	10,000	5.88%
Total Federal - Non-Categorical Aid	160,707	178,749	196,491	170,000	180,000	10,000	5.88%
<u>Categorical Aid:</u>							
DMV Ground Transportation Safety Grant	29,812	16,672	25,597	24,760	24,760	0	0.00%
U.S. Forest Service Patrol	5,280	5,280	5,269	7,751	7,751	0	0.00%
Bullet Proof Vest Grant	0	11,197	2,490	0	0	0	0.00%
Emergency Management Performance Grants	26,940	23,509	97,018	23,509	23,509	0	0.00%
Project Lifesaver	1,250	470	710	3,505	3,505	0	0.00%
Highway Planning and Construction	371,823	311,238	0	0	0	0	0.00%
USDA Rural Development Grant	14,510	0	0	0	0	0	0.00%
Triad Grant	2,940	2,655	3,575	2,940	2,940	0	0.00%
Federal Asset Sharing Program	0	154,304	2,896,768	338,089	224,678	(113,411)	-33.54%
Other Categorical Aid	114,632	25	73,347	0	0	0	0.00%
Total Federal - Categorical Aid	567,187	525,350	3,104,774	400,554	287,143	(113,411)	-28.31%
Total Revenue from the Federal Government	727,894	704,099	3,301,265	570,554	467,143	(103,411)	-18%
Total Intergovernmental Revenue	7,732,508	8,336,605	10,607,719	7,576,282	7,584,449	8,167	0%

GENERAL FUND REVENUES

GENERAL FUND

Account Name	FY 2015 Actual Revenues	FY 2016 Actual Revenues	FY 2017 Actual Revenues	FY 2018 Adopted Budget	FY 2019 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Other Financing Sources:</i>							
<u>Non-Revenue Receipts:</u>							
Debt Service Interest Subsidy	511,935	514,696	514,301	511,900	511,900	0	0.00%
Bond Proceeds	0	0	0	0	0	0	0.00%
Capital Lease Financing Proceeds	0	0	0	450,000	875,000	425,000	94.44%
Unassigned Fund Balance	0	5,375,908	0	1,979,259	2,506,849	527,590	26.66%
Total Non-Revenue Receipts	511,935	5,890,604	514,301	2,941,159	3,893,749	952,590	32.39%
Total Other Financing Sources	511,935	5,890,604	514,301	2,941,159	3,893,749	952,590	32%
TOTAL GENERAL FUND REVENUES:	57,517,199	65,020,239	64,218,877	62,414,381	69,096,328	6,681,947	10.71%

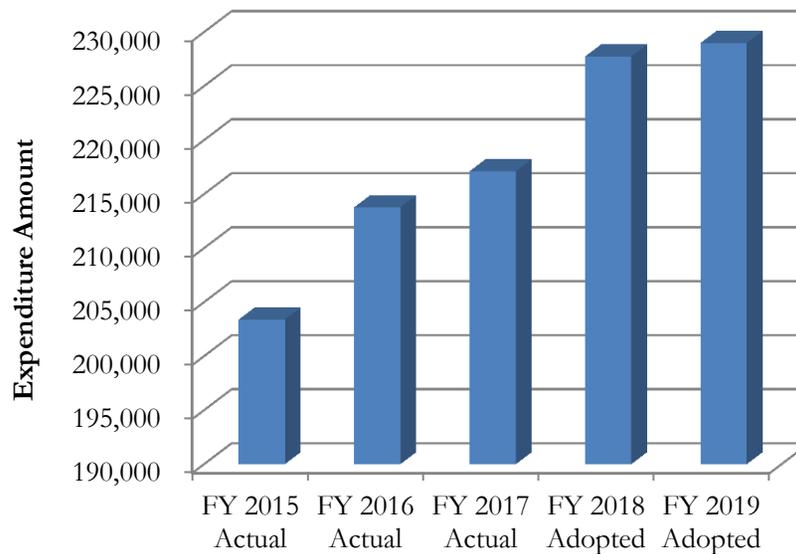
BOARD OF SUPERVISORS

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

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

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

Board of Supervisors



Board of Supervisors Expenditures

Account Number	Account Name	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Adopted Budget	FY 2019 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>BOARD OF SUPERVISORS (11010):</u>								
<i>Salaries & Wages:</i>								
4-100-11010-1100	Salaries & Wages – Regular	63,965	63,965	63,930	63,900	63,900	0	0.00%
<i>Employee Benefits:</i>								
4-100-11010-2100	FICA/Medicare - Employer	4,413	4,504	4,560	4,890	4,890	0	0.00%
4-100-11010-2210	Virginia Retirement System	0	0	0	0	0	0	0.00%
4-100-11010-2310	Hospitalization Insurance	28,465	32,960	31,984	31,662	31,413	-249	-0.79%
4-100-11010-2320	Patient-Centered Outcome Research	1,272	0	1,395	1,300	1,300	0	0.00%
4-100-11010-2710	Line of Duty Act	46,958	50,267	50,370	55,293	55,293	0	0.00%
<i>Contractual Services:</i>								
4-100-11010-3150	Professional Services	0	3,050	3,476	7,000	7,000	0	0.00%
4-100-11010-3190	Codifying Ordinances	3,733	2,737	1,800	3,000	3,000	0	0.00%
4-100-11010-3500	Printing and Binding		88					
4-100-11010-3600	Advertising	9,424	10,265	9,180	9,000	9,000	0	0.00%
<i>Other Charges:</i>								
4-100-11010-5230	Telecommunications	1,715	899	379	600	600	0	0.00%
4-100-11010-5307	Public Officials Liability Insurance	8,509	10,061	10,282	10,100	10,100	0	0.00%
4-100-11010-5308	General Liability Insurance	14,468	17,142	17,521	17,500	17,500	0	0.00%
4-100-11010-5510	Mileage	1,194	1,098	2,148	1,500	3,000	1500	100.00%

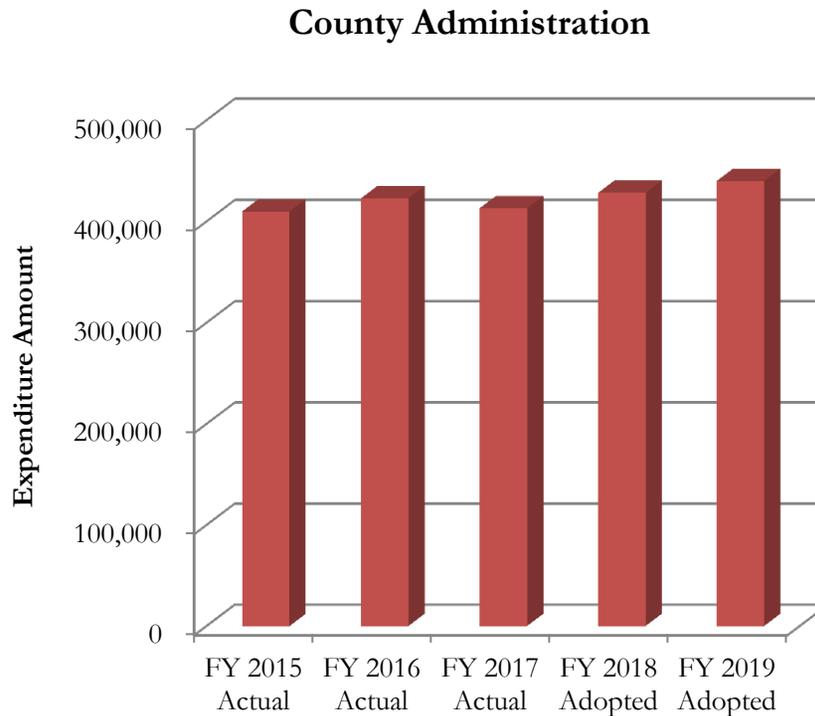
BOARD OF SUPERVISORS, CONTINUED

Account Number	Account Name	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Adopted Budget	FY 2019 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-11010-5530	Food & Lodging	3,311	826	939	3,200	3,200	0	0.00%
4-100-11010-5540	Convention, Training, & Education	975	1,146	1,538	1,400	1,400	0	0.00%
4-100-11010-5810	Dues & Association Membership	10,054	9,825	9,914	10,700	10,700	0	0.00%
4-100-11010-5850	Miscellaneous Expenses	1,404	388	211	0	0	0	0.00%
<i>Materials and Supplies:</i>								
4-100-11010-6001	Office Supplies	92	611	77	400	400	0	0.00%
4-100-11010-6004	Medical & Lab Supplies	3,364	3,689	6,551	3,300	3,300	0	0.00%
4-100-11010-6013	Operating Supplies	75	0	102	3,000	0	-3000	0.00%
4-100-11010-6014	Operating Supplies	0	263	766	0	3,000	3000	100.00%
TOTAL BOARD OF SUPERVISORS:		203,392	213,784	217,124	227,745	228,996	1,251	0.55%

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COUNTY ADMINISTRATION

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



County Administration Expenditures

Account Number	Account Name	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Adopted Budget	FY 2019 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>COUNTY ADMINISTRATION (12100):</u>								
<i>Salaries & Wages:</i>								
4-100-12100-1100	Salaries & Wages – Regular	299,899	308,044	304,022	307,798	317,032	9,234	3.00%
<i>Employee Benefits:</i>								
4-100-12100-2100	FICA/Medicare - Employer	22,587	23,167	22,701	24,035	24,253	218	0.91%
4-100-12100-2210	Virginia Retirement System	33,447	35,702	29,401	30,506	29,706	(800)	-2.62%
4-100-12100-2225	Deferred Compensation	3,678	3,765	3,780	3,690	3,690	0	0.00%
4-100-12100-2310	Hospitalization Insurance	28,602	28,411	29,744	32,306	35,246	2,940	9.10%
4-100-12100-2400	Group Life Insurance	1,439	1,479	1,574	1,634	1,649	15	0.89%
4-100-12100-2500	VRS Health Insurance Credit		400	394	408	408	0	0.00%
4-100-12100-2600	Unemployment Insurance	401	160	96	160	160	0	0.00%
4-100-12100-2700	Workers' Compensation Insurance	274	199	216	300	300	0	0.00%
<i>Contractual Services:</i>								
4-100-12100-3310	Repairs & Maintenance	182	896	455	250	250	0	0.00%
4-100-12100-3320	Maintenance & Service Contract	5,358	5,025	5,491	5,870	5,870	0	0.00%
4-100-12100-3500	Printing	55	214	616	700	700	0	0.00%
<i>Other Charges:</i>								
4-100-12100-5210	Postal Service	1,261	219	596	1,100	1,100	0	0.00%
4-100-12100-5230	Telecommunications	3,365	3,284	3,028	3,450	3,450	0	0.00%
4-100-12100-5305	Auto Insurance	933	1,885	1,927	1,926	1,926	0	0.00%

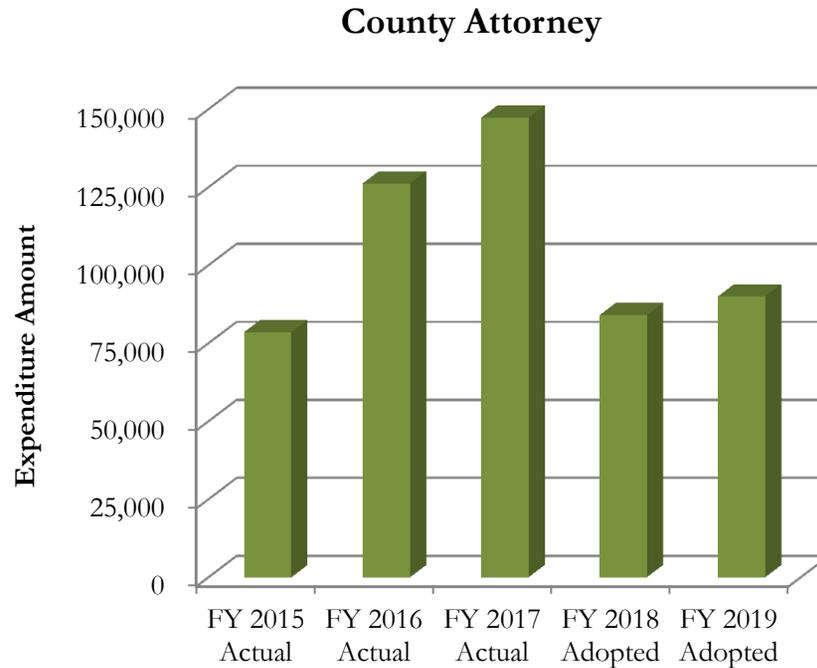
COUNTY ADMINISTRATION, CONTINUED

Account Number	Account Name	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Adopted Budget	FY 2019 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-12100-5510	Mileage	891	626	942	800	800	0	0.00%
4-100-12100-5530	Food & Lodging	800	1,001	764	2,000	2,000	0	0.00%
4-100-12100-5540	Convention, Training, & Education	1,315	2,907	1,320	3,000	3,000	0	0.00%
4-100-12100-5810	Dues & Association Membership	1,056	2,074	2,088	3,175	3,175	0	0.00%
<i>Materials and Supplies:</i>								
4-100-12100-6001	Office Supplies	2,729	2,823	3,133	3,700	3,700	0	0.00%
4-100-12100-6008	Vehicle Supplies (Gas)	577	506	307	600	600	0	0.00%
4-100-12100-6009	Auto Repairs & Maintenance	990	0	11	850	850	0	0.00%
4-100-12100-6012	Books and Subscriptions	0	0	30	0	100	100	0.00%
4-100-12100-6014	Operating Supplies	0	0	341	0	0	0	0.00%
<i>Capital Outlay:</i>								
4-100-12100-8105	Motor Vehicle	0	0	5	0	0	0	0.00%
TOTAL COUNTY ADMINISTRATION:		409,840	422,787	412,981	428,258	439,964	11,706	2.73%

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COUNTY ATTORNEY

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

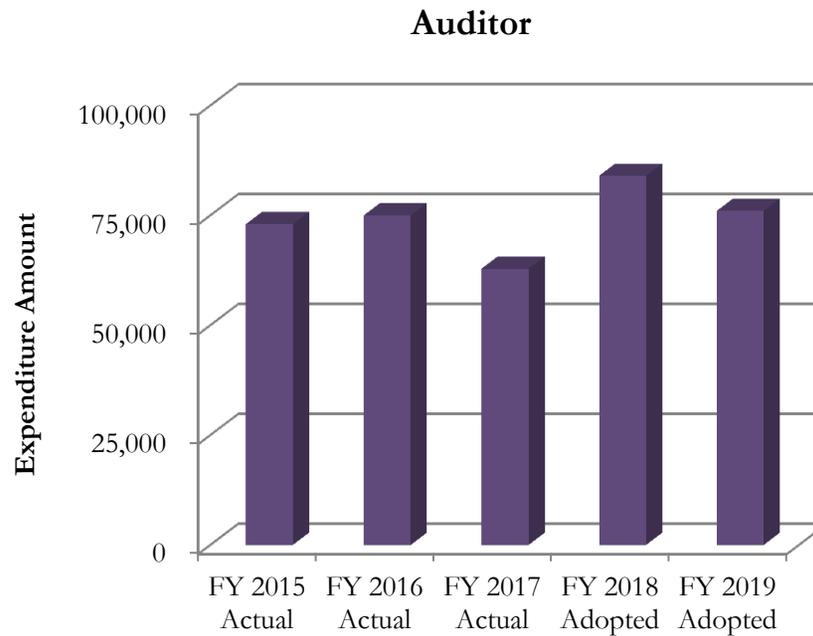


County Attorney Expenditures

Account Number	Account Name	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Adopted Budget	FY 2019 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>COUNTY ATTORNEY (12200):</u>								
<i>Professional Services:</i>								
4-100-12200-3150	Professional Services	78,562	126,198	147,286	84,000	90,000	6,000	7.14%
TOTAL COUNTY ATTORNEY:		78,562	126,198	147,286	84,000	90,000	6,000	7.14%

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.

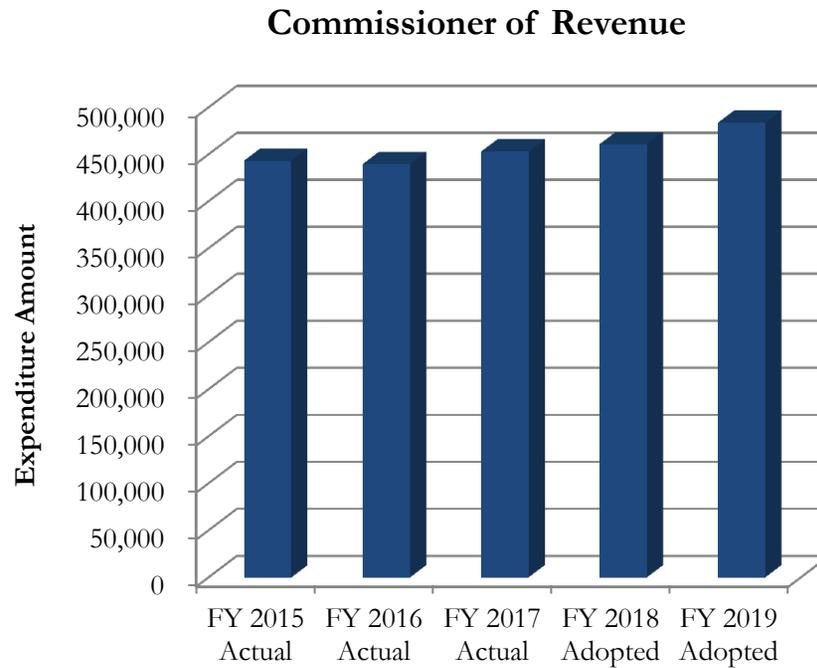


Auditor Expenditures

<u>Account Number</u>	<u>Account Name</u>	<u>FY 2015 Actual Expenditures</u>	<u>FY 2016 Actual Expenditures</u>	<u>FY 2017 Actual Expenditures</u>	<u>FY 2018 Adopted Budget</u>	<u>FY 2019 Adopted Budget</u>	<u>\$ Increase (Decrease)</u>	<u>% Increase (Decrease)</u>
<u>AUDITOR (12240):</u>								
<i>Professional Services:</i>								
4-100-12240-3120	Professional Services (Audit)	64,912	71,160	62,059	64,000	66,000	2,000	3.13%
4-100-12240-3160	Professional Services (Actuarial)	8,056	3,800	798	20,000	10,000	-10,000	-50.00%
TOTAL AUDITOR:		72,968	74,960	62,857	84,000	76,000	(8,000)	-9.52%

COMMISSIONER OF REVENUE

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



Commissioner of Revenue Expenditures

Account Number	Account Name	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Adopted Budget	FY 2019 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>COMMISSIONER OF THE REVENUE (12310):</u>								
<i>Salaries & Wages:</i>								
4-100-12310-1100	Salaries & Wages – Regular	308,383	315,330	320,280	320,280	331,834	11,554	3.61%
<i>Employee Benefits:</i>								
4-100-12310-2100	FICA/Medicare - Employer	22,523	23,150	23,467	25,236	25,385	149	0.59%
4-100-12310-2210	Virginia Retirement System (VRS)	34,068	36,533	31,377	32,032	31,093	-939	-2.93%
4-100-12310-2215	VRS Hybrid Premium	168	172	145	200	200	0	0.00%
4-100-12310-2310	Hospitalization Insurance	42,886	37,930	40,960	43,128	54,869	11,741	27.22%
4-100-12310-2315	Group Life Insurance	1,476	1,514	1,665	1,715	1,726	10	0.59%
4-100-12310-2600	Unemployment Insurance	484	240	140	280	280	0	0.00%
4-100-12310-2710	Workers' Compensation Insurance	295	202	222	320	320	0	0.00%
<i>Contractual Services:</i>								
4-100-12310-3180	Contractual Services	154	174	413	2,086	2,086	0	0.00%
4-100-12310-3310	Repairs & Maintenance	545	401	565	500	500	0	0.00%
4-100-12310-3320	Maintenance & Service Contract	17,445	8,958	19,461	14,175	14,175	0	0.00%
4-100-12310-3500	Printing	198	397	0	2,250	2,250	0	0.00%
4-100-12310-3600	Advertising	0	0	109	0	0	0	0.00%
<i>Other Charges:</i>								
4-100-12310-5210	Postal Service	4,590	3,613	3,220	4,170	4,170	0	0.00%
4-100-12310-5230	Telecommunications	2,654	2,694	2,671	2,650	2,650	0	0.00%
4-100-12310-5305	Auto Insurance	933	942	963	963	963	0	0.00%
4-100-12310-5510	Mileage	99	212	159	120	120	0	0.00%

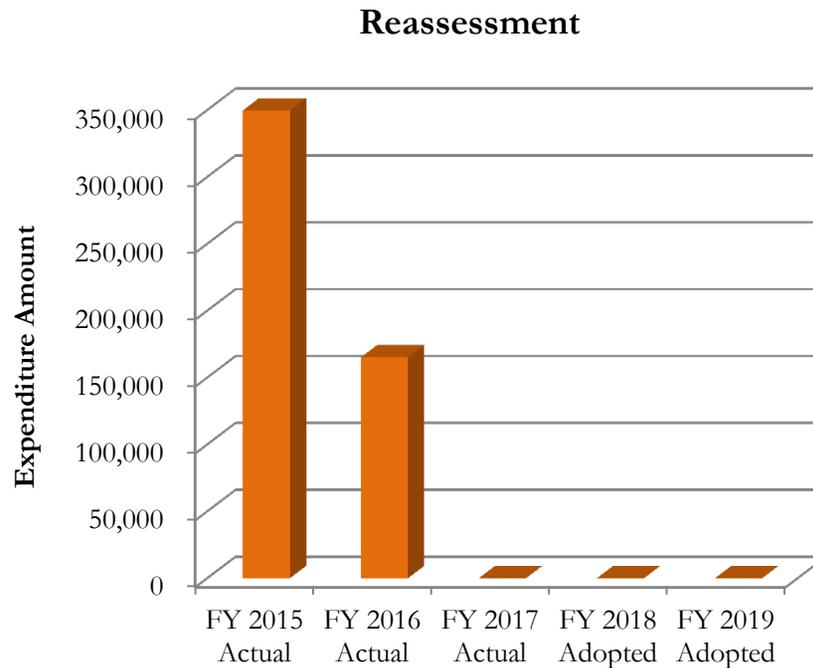
COMMISSIONER OF REVENUE, CONTINUED

Account Number	Account Name	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Adopted Budget	FY 2019 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-12310-5530	Food & Lodging	1,627	720	2,615	3,500	3,780	280	8.00%
4-100-12310-5540	Convention, Training, & Education	1,590	1,255	1,511	2,700	2,755	55	2.04%
4-100-12310-5810	Dues & Assodation Membership	555	1,470	520	1,020	1,020	0	0.00%
<i>Materials and Supplies:</i>								
4-100-12310-6001	Office Supplies	1,818	2,622	2,006	2,500	2,500	0	0.00%
4-100-12310-6008	Vehides Supplies (Gas)	664	329	530	850	850	0	0.00%
4-100-12310-6009	Auto Repairs & Maintenance	130	0	0	130	130	0	0.00%
4-100-12310-6012	Books and Subscriptions	0	682	0	0	0	0	0.00%
TOTAL COMMISSIONER OF THE REVENUE:		443,285	439,540	452,998	460,806	483,656	22,849	4.96%

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REASSESSMENT

The Reassessment budget accounts for the costs of the periodic general reassessment of real property. General reassessments of real property occur on a periodic basis as determined by the Board of Supervisors; however, in accordance with the *Code of Virginia*, general reassessments must occur no less frequently than a six-year interval for counties with a population of 50,000 or less. The last reassessment for Shenandoah County occurred as of January 1, 2010, and the next reassessment will be effective January 1, 2016, which takes place in the current 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 2015 just prior to when each new reassessed value becomes effective.



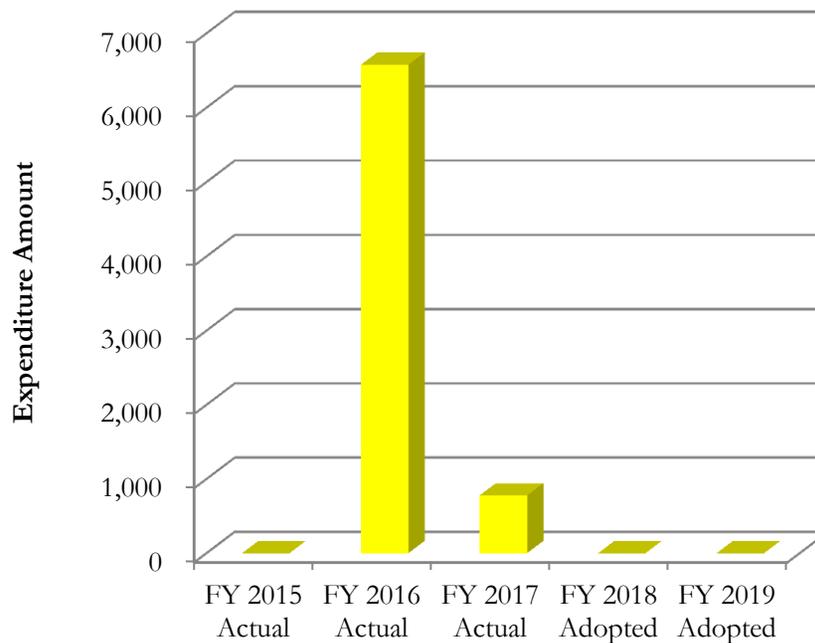
Reassessment Expenditures

Account Number	Account Name	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Adopted Budget	FY 2019 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>REASSESSMENT (12320):</u>								
<i>Contractual Services:</i>								
4-100-12320-3167	Professional Services	349,225	164,312	0	0	0	0	0.00%
<i>Other Charges:</i>								
4-100-12320-5230	Telecommunications	0	249	0	0	0	0	0.00%
4-100-12320-5420	Lease/Rent Building	0	0	0	0	0	0	0.00%
<i>Materials & Supplies:</i>								
4-100-12320-6001	Office Supplies	371	488	0	0	0	0	0.00%
TOTAL REASSESSMENT:		349,596	165,049	0	0	0	0	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

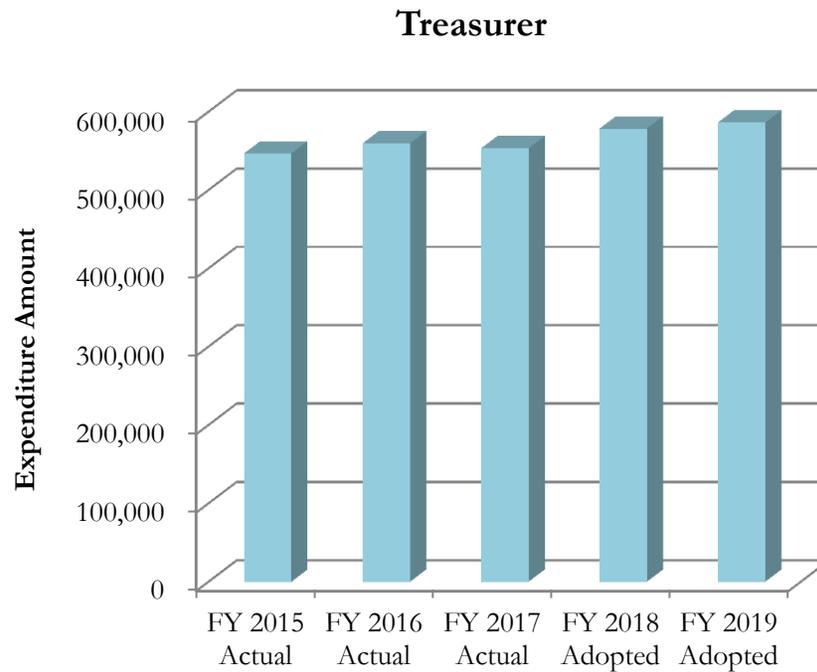


Board of Equalization Expenditures

Account Number	Account Name	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Adopted Budget	FY 2019 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>BOARD OF EQUALIZATION (12330):</u>								
<i>Salaries & Wages:</i>								
4-100-12330-1716	Remuneration/Board of Equalization	0	5,418	393	0	0	0	0.00%
<i>Employee Benefits:</i>								
4-100-12330-2100	FICA/Medicare - Employer	0	414	30	0	0	0	0.00%
4-100-12330-2600	Workers' Compensation Insurance	0	5	1	0			
<i>Other Charges:</i>								
4-100-12330-3320	Maintenance & Service Contracts	0	0	62	0	0		
4-100-12330-3600	Advertising	0	0	0	0	0	0	0.00%
4-100-12330-5210	Postal Service	0	83	19	0	0	0	0.00%
4-100-12330-5230	Telecommunications	0	146	273	0	0	0	0.00%
4-100-12330-6001	Office Supplies	0	510	0	0	0	0	0.00%
TOTAL BOARD OF EQUALIZATION:		0	6,576	777	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 Expenditures

Account Number	Account Name	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Adopted Budget	FY 2019 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>TREASURER (12410):</u>								
<i>Salaries & Wages:</i>								
4-100-12410-1100	Salaries & Wages – Regular	322,585	320,649	317,439	316,013	327,481	11,468	3.63%
<i>Employee Benefits:</i>								
4-100-12410-2100	FICA/Medicare - Employer	23,800	24,239	23,501	24,900	25,052	152	0.61%
4-100-12410-2210	Virginia Retirement System	35,347	35,400	29,174	31,605	30,685	(920)	-2.91%
4-100-12410-2215	Hybrid Premium	281	669	645	285	645	360	126.32%
4-100-12410-2310	Hospitalization Insurance	53,146	52,721	54,659	61,106	66,659	5,553	9.09%
4-100-12410-2400	Group Life Insurance	1,536	1,509	1,643	1,693	1,739	46	2.74%
4-100-12410-2600	Unemployment Insurance	649	470	146	280	152	(128)	-45.71%
4-100-12410-2700	Workers' Compensation Insurance	317	203	219	350	221	(129)	-36.86%
4-100-12410-2900	Accrued Annual & Sick Leave	1,334	7,553	0	0	0	0	0.00%
<i>Contractual Services:</i>								
4-100-12410-3180	Contractual Services	23,092	22,694	22,341	25,900	25,900	0	0.00%
4-100-12410-3310	Repairs & Maintenance	189	0	0	0	0	0	0.00%
4-100-12410-3320	Maintenance & Service Contract	1,370	1,373	1,281	1,448	1,580	132	9.12%
<i>Other Charges:</i>								
4-100-12410-5210	Postal Service	39,886	51,242	54,411	55,415	55,415	0	0.00%
4-100-12410-5230	Telecommunications	4,775	4,242	3,215	4,800	4,800	0	0.00%
4-100-12410-5510	Mileage	81	57	152	297	150	(147)	-49.49%

TREASURER, CONTINUED

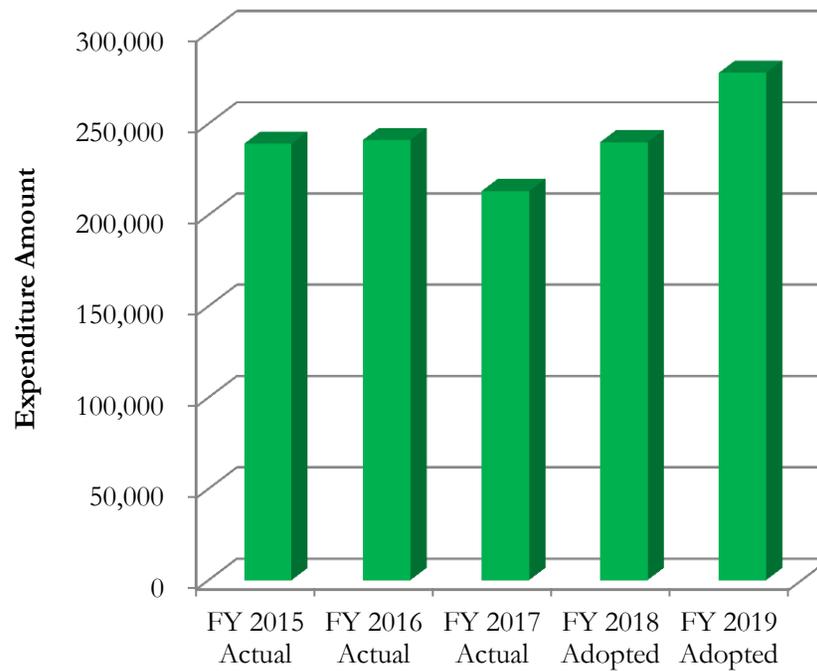
Account Number	Account Name	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Adopted Budget	FY 2019 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-12410-5530	Food & Lodging	0	0	918	480	480	0	0.00%
4-100-12410-5540	Convention, Training, & Education	2,355	1,300	2,195	1,650	1,820	170	10.30%
4-100-12410-5810	Dues & Association Membership	600	1,150	1,700	1,395	1,395	0	0.00%
4-100-12410-5897	Bank Service Charges	31,452	30,371	2,637	2,605	3,080	475	18.23%
<i>Materials and Supplies:</i>								
4-100-12410-6001	Office Supplies	3,997	3,600	2,896	3,730	3,795	65	1.74%
4-100-12410-6008	Vehicles Supplies (Gas, Oil, Grease)		26	15	0	97		
4-100-12410-6012	Subscriptions		143	143	143	143	0	0.00%
<i>Credit Card Convenience Fee Recoveries:</i>								
<i>Other Charges:</i>								
4-100-12410-5897-001	Credit Card Convenience Fee	0	0	33,991	44,360	35,000	(9,360)	-21.10%
TOTAL TREASURER:		546,791	559,611	553,322	578,456	586,290	7,737	1.34%

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DEPARTMENT OF FINANCE

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

Department of Finance



Department of Finance Expenditures

Account Number	Account Name	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Adopted Budget	FY 2019 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>DEPARTMENT OF FINANCE (12440):</u>								
<i>Salaries & Wages:</i>								
4-100-12440-1100	Salaries & Wages – Regular	170,110	164,573	153,021	171,807	167,487	(4,320)	-2.51%
<i>Employee Benefits:</i>								
4-100-12440-2100	FICA/Medicare - Employer	12,200	12,439	11,994	13,529	12,813	(716)	-5.29%
4-100-12440-2210	Virginia Retirement System	18,907	19,074	14,821	17,172	15,694	(1,478)	-8.61%
4-100-12440-2215	Hybrid STD/LTD Premium	0	0	75	0	100	100	0.00%
4-100-12440-2310	Hospitalization Insurance	26,796	24,825	19,159	21,492	23,448	1,956	9.10%
4-100-12440-2400	Group Life Insurance	813	790	794	920	871	(49)	-5.33%
4-100-12440-2500	VRS Health Insurance Credit	0	214	198	230	230	0	0.00%
4-100-12440-2600	Unemployment Insurance	413	120	72	120	120	0	0.00%
4-100-12440-2700	Workers' Compensation Insurance	213	109	123	250	250	0	0.00%
4-100-12440-2900	Accrued Annual & Sick Leave Payout	0	4,454	6,715	0	0	0	0.00%
<i>Contractual Services:</i>								
4-100-12440-3320	Maintenance and Service Contracts	65	3,893	125	65	37,622	37,557	57780.00%
4-100-12440-3500	Printing	779	761	294	750	750	0	0.00%
<i>Other Charges:</i>								
4-100-12440-5210	Postage	383	643	663	500	500	0	0.00%
4-100-12440-5230	Telecommunications	1,404	1,179	625	1,200	1,200	0	0.00%
4-100-12440-5510	Mileage	820	591	252	800	800	0	0.00%

DEPARTMENT OF FINANCE, CONTINUED

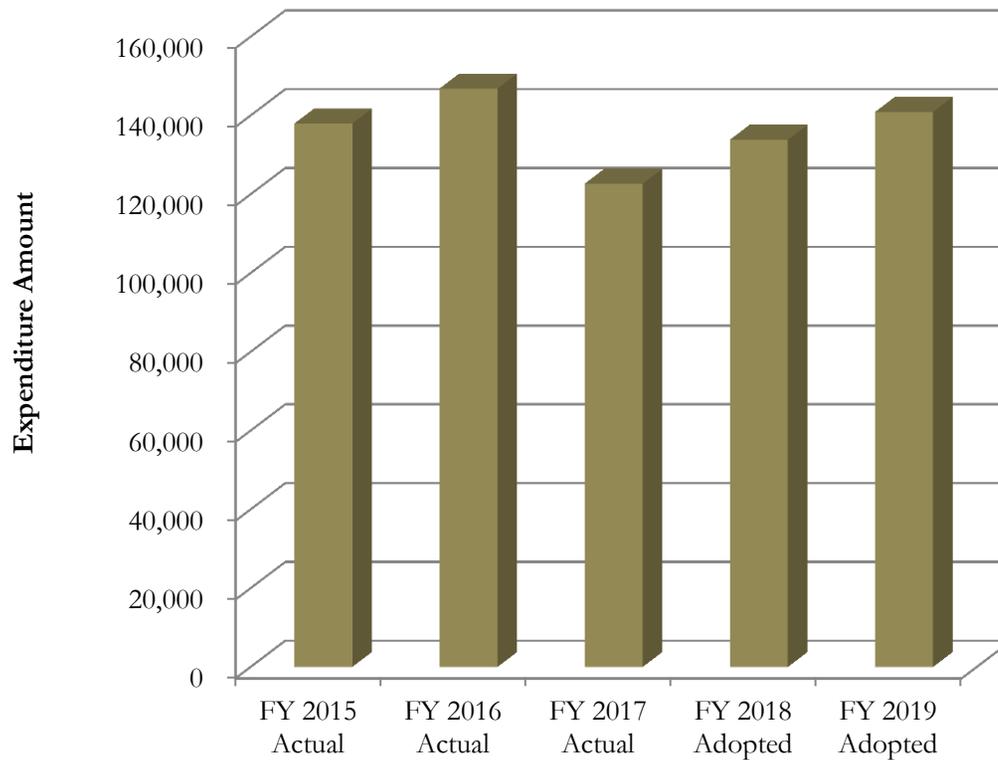
Account Number	Account Name	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Adopted Budget	FY 2019 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-12440-5530	Food & Lodging	755	927	522	2,600	2,600	0	0.00%
4-100-12440-5540	Convention, Training, & Education	725	1,758	395	2,800	9,020	6,220	222.14%
4-100-12440-5810	Dues & Association Membership	1,520	2,015	1,130	1,465	1,550	85	5.80%
4-100-12440-5897	Bank Financing Charges	250	10	0	0	0	0	0.00%
<i>Materials and Supplies:</i>								
4-100-12440-6001	Office Supplies	2,498	2,497	1,962	2,500	2,500	0	0.00%
7-100-12440-6008	Vehicle Supplies - Fuel	0	64	7	0	0	0	0.00%
4-100-12440-6012	Book and Subscriptions	33	125	130	40	130	90	225.00%
<i>Payment to Joint Operations:</i>								
4-100-12440-7000	Training School	0	0	0	1,500	0	(1,500)	-100.00%
<i>Capital Outlay:</i>								
4-100-12440-8202	Furniture & Fixtures	294	0	30	150	150	0	0.00%
TOTAL DEPARTMENT OF FINANCE:		238,979	241,061	213,106	239,890	277,835	37,945	15.82%

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INFORMATION TECHNOLOGY

Information Technology (IT) is the department responsible for purchasing, installing and maintaining the various components of the County’s network, including hardware and software components. IT manages computer, server, and other hardware and software replacement plans, access to email, internet and other services, and disaster recovery systems. IT supports all departments at various sites in the County with addressing IT-related needs and fixes.

Information Technology



Information Technology Expenditures

INFORMATION TECHNOLOGY, CONTINUED

Account Number	Account Name	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Adopted Budget	FY 2019 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>INFORMATION TECHNOLOGY (12510):</u>								
<i>Salaries & Wages:</i>								
4-100-12510-1100	Salaries & Wages – Regular	45,238	46,369	46,941	46,941	48,349	1,408	3.00%
<i>Employee Benefits:</i>								
4-100-12510-2100	FICA/Medicare - Employer	3,064	3,033	3,006	3,699	3,699	0	0.00%
4-100-12510-2210	Virginia Retirement System	5,049	5,374	4,558	4,649	4,530	-119	-2.55%
4-100-12510-2310	Hospitalization Insurance	9,313	9,511	10,273	10,814	11,799	985	9.10%
4-100-12510-2400	Group Life Insurance	217	223	244	251	251	0	0.00%
4-100-12510-2500	VRS Health Insurance Credit	0	60	61	63	63	0	0.24%
4-100-12510-2600	Unemployment Insurance	75	40	24	40	40	0	0.00%
4-100-12510-2700	Workers' Compensation Insurance	0	36	33	115	115	0	0.00%
<i>Contractual Services:</i>								
4-100-12510-3166	Contractual Services	14,728	27,372	28,184	27,200	27,200	0	0.00%
4-100-12510-3170	Professional Services	0	1,800	0	3,000	3,000	0	0.00%
4-100-12510-3310	Repairs & Maintenance	1,127	70	1,000	1,000	3,000	2,000	200.00%
4-100-12510-3320	Maintenance & Service Contract	16,452	10,903	9,948	12,200	15,000	2,800	22.95%
<i>Other Charges:</i>								
4-100-12510-5230	Telecommunications	1,956	1,826	1,444	1,960	1,960	0	0.00%
4-100-12510-5309	Contractors Equipment Insurance	1,975	2,045	2,074	2,200	2,200	0	0.00%

GENERAL GOVERNMENT ADMINISTRATION

GENERAL FUND

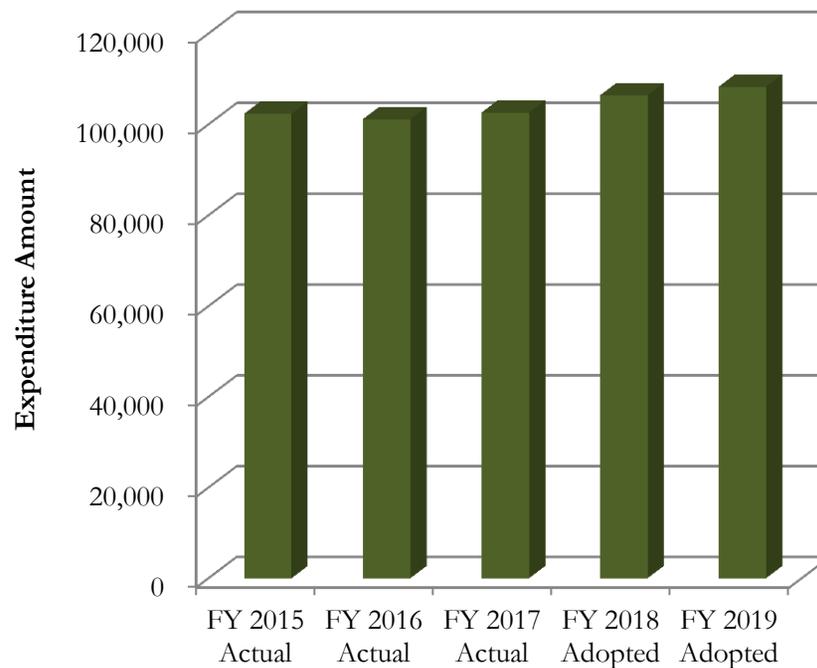
Account Number	Account Name	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Adopted Budget	FY 2019 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Materials and Supplies:</i>								
4-100-12510-6001	Office Supplies	2,272	2,109	2,031	4,100	4,100	0	0.00%
4-100-12510-6012	Books & Supplies	35	0	0	100	100	0	0.00%
<i>Payment to Joint Operations:</i>								
4-100-12510-7000	Training School	1,611	481	1,638	1,800	1,800	0	0.00%
<i>Capital Outlay:</i>								
4-100-12510-8107	EDP Equipment Replacements	11,186	7,754	11,217	13,200	13,200	0	0.00%
4-100-12510-8202	Furniture & Fixtures	270	498	0	500	500	0	0.00%
4-100-12510-8207	EDP Equipment	23,363	27,326	0	0	0	0	0.00%
TOTAL INFORMATION SYSTEMS:		137,930	146,830	122,675	133,833	140,907	7,074	5.29%

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GEOGRAPHIC INFORMATION SYSTEMS

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

Geographic Information Systems



Geographic Information System Expenditures

Account Number	Account Name	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Adopted Budget	FY 2019 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>GEOGRAPHIC INFORMATION SYSTEMS (GIS) (12540):</u>								
<i>Salaries & Wages:</i>								
4-100-12540-1100	Salaries & Wages – Regular	68,712	70,430	71,300	71,299	73,438	2,139	3.00%
<i>Employee Benefits:</i>								
4-100-12540-2100	FICA/Medicare - Employer	5,256	5,388	5,454	5,618	5,618	0	0.00%
4-100-12540-2210	Virginia Retirement System	7,668	8,163	6,923	7,131	6,881	-250	-3.50%
4-100-12540-2400	Group Life Insurance	330	338	371	382	382	0	0.00%
4-100-12540-2500	VRS Health Insurance Credit	0	92	93	95	95	0	-0.49%
4-100-12540-2600	Unemployment Insurance	75	40	24	40	40	0	0.00%
4-100-12540-2700	Workers' Compensation Insurance	64	45	49	80	65	-15	-18.75%
<i>Contractual Services:</i>								
4-100-12540-3162	Professional Services	2,673	0	0	3,500	3,500	0	0.00%
4-100-12540-3166	Contractual Services	16,168	16,000	16,000	16,300	16,300	0	0.00%
<i>Other Charges:</i>								
4-100-12540-3310	Repairs & Maintenance	464	132	1,272	500	500	0	0.00%
4-100-12540-3320	Maintenance & Service Contracts	0	7	178	0	0	0	0.00%
4-100-12540-5210	Postal Service	5	3	7	25	25	0	0.00%
4-100-12540-5230	Telecommunications	412	431	398	400	400	0	0.00%

GEOGRAPHIC INFORMATION SYSTEMS, CONTINUED

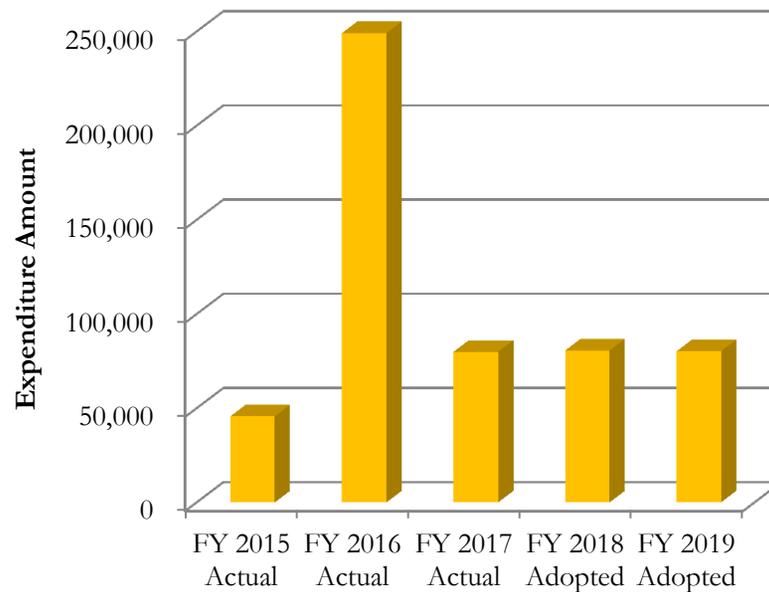
Account Number	Account Name	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Adopted Budget	FY 2019 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Materials and Supplies:</i>								
4-100-12540-6001	Office Supplies	106	0	0	50	50	0	0.00%
4-100-12540-6007	Repairs & Maintenance Supplies	86	72	58	200	200	0	0.00%
4-100-12540-6008	Vehicles Supplies (Gas)	44	10	0	50	50	0	0.00%
4-100-12540-6014	Operating Supplies	280	0	488	750	750	0	0.00%
TOTAL GEOGRAPHIC INFORMATION SYSTEMS:		102,342	101,151	102,616	106,420	108,294	1,874	1.76%

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ELECTORAL BOARD

The Electoral Board is comprised of three members, who are 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 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Adopted Budget	FY 2019 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>ELECTORAL BOARD (13100):</u>								
<i>Salaries & Wages:</i>								
4-100-13100-1100	Salaries & Wages – Regular	7,914	7,870	8,424	8,258	8,763	505	6.12%
4-100-13100-1300	Salaries & Wages - Part-Time	1,652	4,536	2,340	0	0	0	0.00%
4-100-13100-1700	Stipend for Services	17,414	47,827	33,967	37,000	31,000	(6,000)	-16.22%
<i>Employee Benefits:</i>								
4-100-13100-2100	FICA/Medicare - Employer	732	949	823	632	670	38	6.07%
4-100-13100-2600	Unemployment Insurance	13	30	6	20	20	0	0.00%
4-100-13100-2700	Workers' Compensation Insurance	0	7	4	0	6	6	0.00%
<i>Contractual Services:</i>								
4-100-13100-3180	Contractual Services	2,443	19,415	2,006	0	0	0	0.00%
4-100-13100-3310	Repairs & Maintenance	7,147	437	1,839	0	930	930	0.00%
4-100-13100-3320	Maintenance and Service Contracts	0	0	201	10,808	14,265	3,457	31.99%
4-100-13100-3500	Printing	2,522	5,934	16,737	9,000	9,000	0	0.00%
4-100-13100-3600	Advertising	0	0	0	960	960	0	0.00%
<i>Other Charges:</i>								
4-100-13100-5210	Postal Service	1,507	2,356	752	1,465	1,817	352	24.05%
4-100-13100-5230	Telecommunications	374	464	438	600	600	0	0.00%

ELECTORAL BOARD, CONTINUED

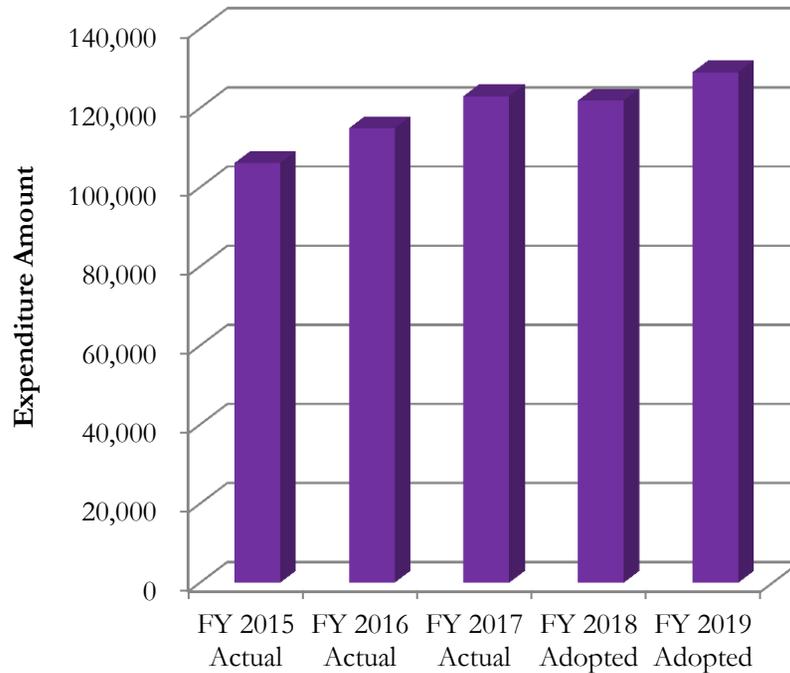
Account Number	Account Name	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Adopted Budget	FY 2019 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-13100-5309	Contractors Equipment Insurance	67	69	96	0	0	0	0.00%
4-100-13100-5410	Lease/Rent/Building		190	454	0	0		
4-100-13100-5420	Lease/Rent/Equipment	225	2,475	1,500	1,500	1,500	0	0.00%
4-100-13100-5510	Mileage	1,389	2,581	1,088	3,500	3,500	0	0.00%
4-100-13100-5530	Food & Lodging	1,010	1,393	4,889	2,707	3,000	293	10.82%
4-100-13100-5540	Convention, Training, & Education	50	420	450	565	565	0	0.00%
4-100-13100-5810	Dues & Association Membership	125	210	180	210	180	(30)	-14.29%
<i>Materials and Supplies:</i>								
4-100-13100-6001	Office Supplies	1,040	4,651	3,270	3,007	3,002	(5)	-0.17%
4-100-13100-6008	Vehicle Supplies (Gas, Oil, Grease)	0	69	138	0	400	400	0.00%
4-100-13100-6014	Operating Supplies	0	0	74	0	0	0	0.00%
<i>Capital Outlay:</i>								
4-100-13100-8112	Voting Machines	0	147,000	0	0	0	0	0.00%
4-100-13100-8202	Furniture & Fixtures	0	230	280	350	0	(350)	-100.00%
TOTAL ELECTORAL BOARD:		45,623	249,113	79,957	80,582	80,179	-403	-0.50%

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GENERAL REGISTRAR

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

General Registrar



General Registrar Expenditures

Account Number	Account Name	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Adopted Budget	FY 2019 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>GENERAL REGISTRAR (13200):</u>								
<i>Salaries & Wages:</i>								
4-100-13200-1100	Salaries & Wages – Regular	51,530	48,818	52,561	52,561	55,220	2,660	5.06%
4-100-13200-1200	Salaries & Wages – Overtime			718				
4-100-13200-1300	Salaries & Wages - Part-Time	23,776	31,514	33,675	30,680	31,530	850	2.77%
<i>Employee Benefits:</i>								
4-100-13200-2100	FICA/Medicare - Employer	5,502	6,201	6,410	6,489	6,636	147	2.27%
4-100-13200-2210	Virginia Retirement System	5,684	5,564	5,104	5,257	5,174	(83)	-1.57%
4-100-13200-2310	Hospitalization Insurance	9,313	6,310	9,620	7,164	11,799	4,635	64.70%
4-100-13200-2400	Group Life Insurance	247	230	273	282	279	(3)	-0.90%
4-100-13200-2500	VRS Health Insurance Credit				70	0	(70)	-100.00%
4-100-13200-2600	Unemployment Insurance	362	316	81	200	126	(74)	-37.00%
4-100-13200-2700	Workers' Compensation Insurance	83	58	64	105	58	(47)	-44.76%
4-100-13200-2900	Accrued Annual & Sick Leave Payout		1,649					
<i>Contractual Services:</i>								
4-100-13200-3180	Contractual Services	0	0	0	1,750	1,750	0	0.00%
4-100-13200-3310	Repairs & Maintenance	144	132	0	1,000	1,000	0	0.00%
4-100-13200-3320	Maintenance & Service Contract	3,650	3,482	4,724	3,840	3,012	(828)	-21.56%
4-100-13200-3500	Printing	280	0	0	300	300	0	0.00%
4-100-13200-3600	Advertising	1,362	3,490	1,050	2,000	2,000	0	0.00%

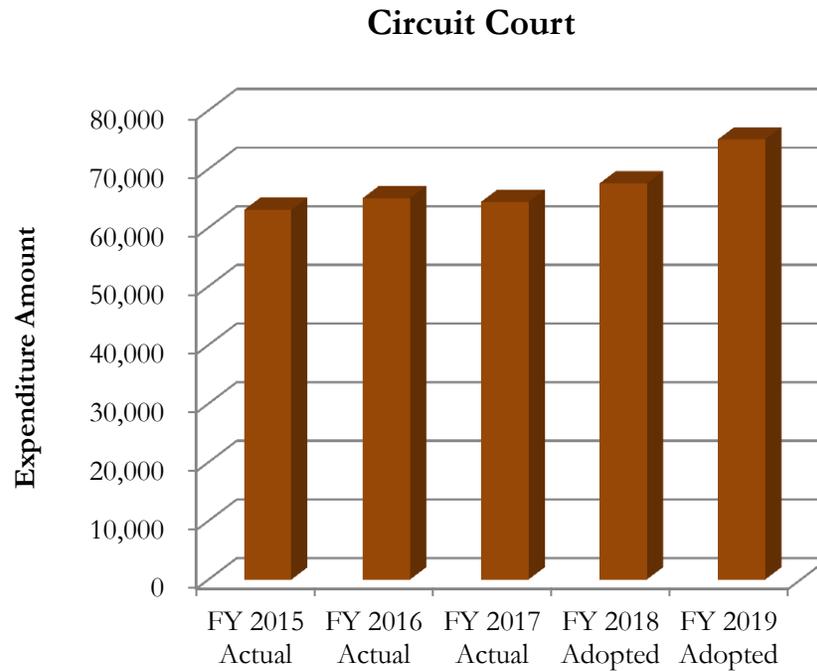
GENERAL REGISTRAR, CONTINUED

Account Number	Account Name	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Adopted Budget	FY 2019 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Other Charges:</i>								
4-100-13200-5210	Postal Service	657	2,714	4,406	3,100	3,100	0	0.00%
4-100-13200-5230	Telecommunications	995	853	819	1,080	1,080	0	0.00%
4-100-13200-5510	Mileage	187	585	649	1,012	1,012	0	0.00%
4-100-13200-5530	Food & Lodging	1,368	1,538	689	1,939	1,939	0	0.00%
4-100-13200-5540	Convention, Training, & Education	99	0	909	750	750	0	0.00%
4-100-13200-5810	Dues & Association Membership	273	283	140	200	150	(50)	-25.00%
<i>Materials and Supplies:</i>								
4-100-13200-6001	Office Supplies	597	828	988	2,000	2,000	0	0.00%
4-100-13200-6012	Book and Subscriptions	0	0	143	143	143	0	0.00%
<i>Capital Outlay:</i>								
4-100-13200-8202	Furniture & Fixtures	0	348	0	0	0	0	0.00%
TOTAL GENERAL REGISTRAR:		106,110	114,913	123,023	121,922	129,059	7,138	5.85%

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CIRCUIT COURT

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



Circuit Court Expenditures

Account Number	Account Name	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Adopted Budget	FY 2019 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>CIRCUIT COURT (21100):</u>								
<i>Salaries & Wages:</i>								
4-100-21100-1100	Salaries & Wages – Regular	41,130	42,158	42,679	42,679	43,959	1,280	3.00%
<i>Employee Benefits:</i>								
4-100-21100-2100	FICA/Medicare - Employer	2,986	3,061	3,099	3,363	3,363	0	0.00%
4-100-21100-2210	Virginia Retirement System	4,590	4,941	4,200	4,268	4,119	-149	-3.49%
4-100-21100-2310	Hospitalization Insurance	9,313	9,511	10,273	10,814	11,799	985	9.11%
4-100-21100-2400	Group Life Insurance	197	202	222	229	229	0	-0.18%
4-100-21100-2600	Unemployment Insurance	75	40	24	40	40	0	0.00%
4-100-21100-2700	Workers' Compensation Insurance	39	27	30	60	60	0	0.00%
<i>Contractual Services:</i>								
4-100-21100-3310	Repairs & Maintenance	0	0	0	200	200	0	0.00%
4-100-21100-3320	Maintenance & Service Contract	396	396	742	500	500	0	0.00%
<i>Other Charges:</i>								
4-100-21100-5210	Postal Service	196	287	196	400	400	0	0.00%
4-100-21100-5230	Telecommunications	1,700	1,733	1,661	1,700	1,700	0	0.00%
4-100-21100-5410	Lease/Purchase Equipment	962	883	664	1,000	1,000	0	0.00%

CIRCUIT COURT, CONTINUED

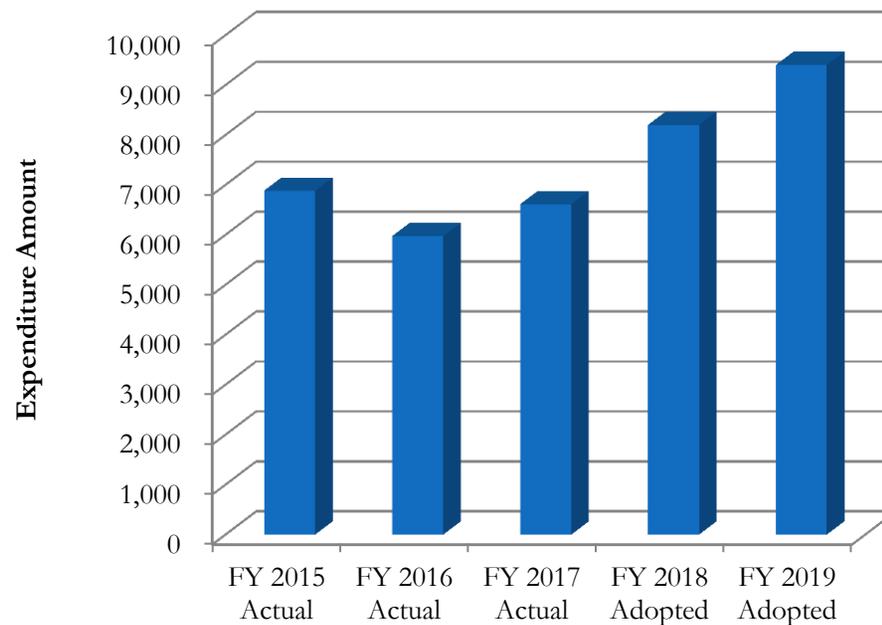
Account Number	Account Name	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Adopted Budget	FY 2019 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Materials and Supplies:</i>								
4-100-21100-6001	Office Supplies	481	893	568	1,000	1,000	0	0.00%
4-100-21100-6012	Books & Supplies	60	0	60	300	300	0	0.00%
<i>Capital Outlay:</i>								
4-100-21100-8202	Furniture & Fixtures	900	900	0	1,000	6,380	5,380	538.00%
TOTAL CIRCUIT COURT EXPENDITURES:		63,024	65,032	64,417	67,553	75,049	7,496	11.10%

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GENERAL DISTRICT COURT

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

General District Court



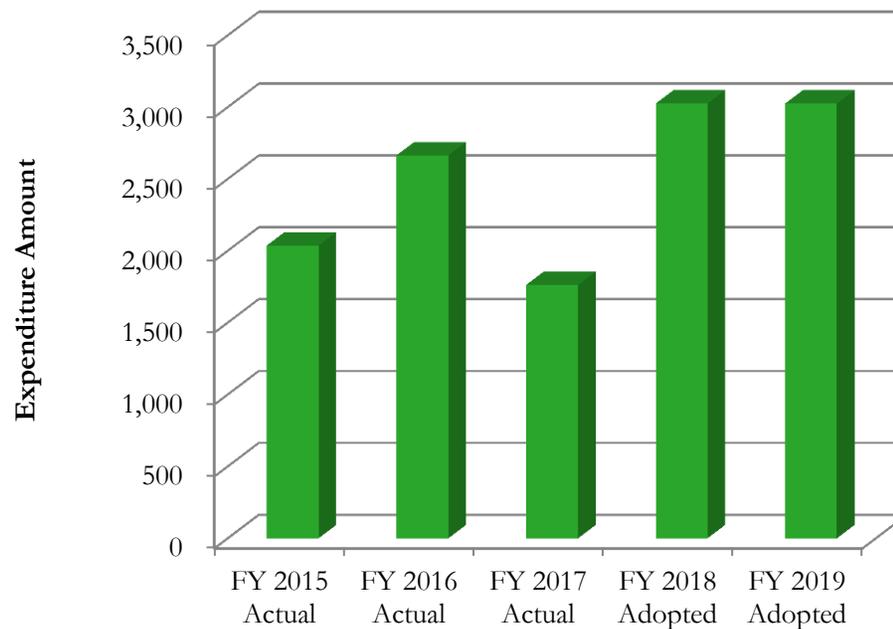
General District Court Expenditures

<u>Account Number</u>	<u>Account Name</u>	<u>FY 2015 Actual Expenditures</u>	<u>FY 2016 Actual Expenditures</u>	<u>FY 2017 Actual Expenditures</u>	<u>FY 2018 Adopted Budget</u>	<u>FY 2019 Adopted Budget</u>	<u>\$ Increase (Decrease)</u>	<u>% Increase (Decrease)</u>
<u>GENERAL DISTRICT COURT:</u>								
<u>General District Court (21200):</u>								
<i>Contractual Services:</i>								
4-100-21200-3320	Maintenance Service Contract	781	383	410	800	800	0	0.00%
<i>Operational Expenses:</i>								
4-100-21200-5210	Postal Service	0	150	450	800	800	0	0.00%
4-100-21200-5230	Telecommunications	4,121	4,098	4,211	3,500	4,700	1,200	34.29%
4-100-21200-5810	Dues & Association Membership	100	100	125	125	125	0	0.00%
<i>Materials and Supplies:</i>								
4-100-21200-6001	Office Supplies	1,201	1,125	849	1,800	1,800	0	0.00%
4-100-21200-6012	Books and Supplies	0	116	414	400	400	0	0.00%
<i>Capital Outlay:</i>								
4-100-21200-8202	Furniture & Fixtures	680	0	153	775	775	0	0.00%
TOTAL GENERAL DISTRICT COURT:		6,882	5,972	6,612	8,200	9,400	1,200	14.63%

MAGISTRATE’S OFFICE

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

Magistrate's Office



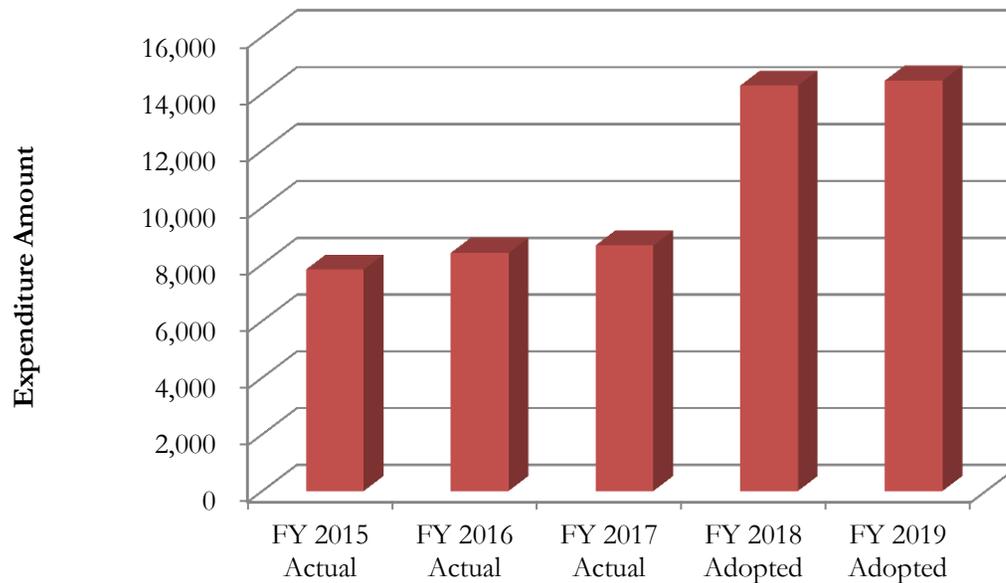
Magistrate's Office Expenditures

Account Number	Account Name	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Adopted Budget	FY 2019 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>MAGISTRATES' OFFICE (21300):</u>								
<i>Contractual Services:</i>								
4-100-21300-3310	Repairs & Maintenance	62	0	0	400	400	0	0.00%
4-100-21300-3320	Maintenance and Service Contracts	37	0	0	0	0	0	0.00%
<i>Other Charges:</i>								
4-100-21300-5230	Telecommunications	1,746	1,624	1,359	2000	2,000	0	0.00%
4-100-21300-5810	Dues & Association Membership	0	0	25	25	25	0	0.00%
<i>Materials and Supplies:</i>								
4-100-21300-6001	Office Supplies	192	221	379	300	300	0	0.00%
<i>Capital Outlay:</i>								
4-100-21300-8202	Furniture & Fixtures	0	819	0	300	300	0	0.00%
TOTAL MAGISTRATES' OFFICE:		2,036	2,664	1,763	3,025	3,025	0	0.00%

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 Court



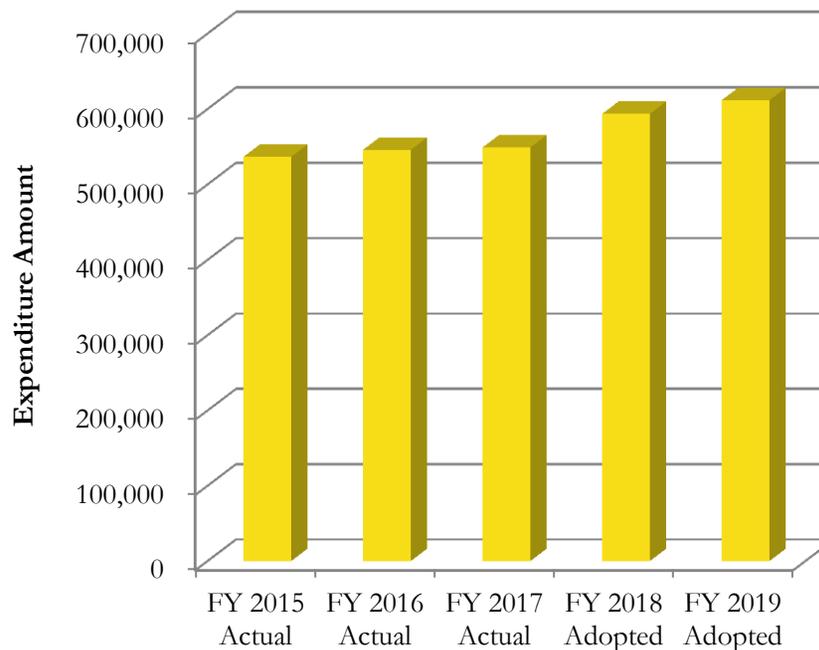
Juvenile & Domestic Relations Court Expenditures

Account Number	Account Name	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Adopted Budget	FY 2019 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
JUVENILE/DOMESTIC RELATIONS (21500):								
<i>Contractual Services:</i>								
4-100-21500-3320	Maintenance & Service Contract	2,725	3,218	3,598	3,800	3,800	0	0.00%
<i>Other Charges:</i>								
4-100-21500-5210	Postal Service	27	279	287	400	400	0	0.00%
4-100-21500-5230	Telecommunications	3,622	3,704	3,673	5,000	5,000	0	0.00%
4-100-21500-5540	Convention, Training, & Education	0	0	0	1,000	1,000	0	0.00%
4-100-21500-5810	Dues & Association Membership	0	110	110	350	350	0	0.00%
<i>Materials and Supplies:</i>								
4-100-21500-6001	Office Supplies	1,109	664	225	1,600	1,600	0	0.00%
4-100-21500-6004	Medical & Lab Supplies	212	344	183	800	800	0	0.00%
4-100-21500-6012	Books & Supplies	0	77	583	325	500	175	53.85%
<i>Capital Outlay:</i>								
4-100-21500-8202	Furniture & Fixtures	114	0	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:		7,810	8,396	8,659	14,275	14,450	175	1.23%

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 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Adopted Budget	FY 2019 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>COUNTY CLERK/CIRCUIT COURT (21600):</u>								
<i>Salaries & Wages:</i>								
4-100-21600-1100	Salaries & Wages – Regular	332,186	322,869	321,488	347,174	358,603	11,429	3.29%
4-100-21600-1300	Salaries & Wages - Part-Time	19,248	23,500	40,952	33,079	34,781	1,702	5.15%
4-100-21600-1714	Jury & Jury Commissioners	4,318	8,199	6,360	8,000	8,000	0	0.00%
<i>Employee Benefits:</i>								
4-100-21600-2100	FICA/Medicare - Employer	24,953	25,014	25,743	29,089	30,094	1,005	3.45%
4-100-21600-2210	Virginia Retirement System	36,640	37,333	31,208	37,511	33,601	(3,910)	-10.42%
4-100-21600-2215	Hybrid STD/LTD Premiun		77	146	77	165	88	114.29%
4-100-21600-2310	Hospitalization Insurance	62,048	65,263	71,235	80,014	87,295	7,282	9.10%
4-100-21600-2400	Group Life Insurance	1,594	1,546	1,671	1,729	1,865	136	7.85%
4-100-21600-2600	Unemployment Insurance	687	349	245	400	325	(75)	-18.75%
4-100-21600-2700	Workers' Compensation Insurance	339	229	2,984	229	266	37	16.16%
4-100-21600-2900	Accrued Annual and Sick Leave	0	7,911	0	0	0	0	0.00%
<i>Contractual Services:</i>								
4-100-21600-3120	Professional Services (Audit)	0	4,335	3,658	4,000	4,000	0	0.00%
4-100-21600-3310	Repairs & Maintenance	0	0	120	500	500	0	0.00%
4-100-21600-3320	Maintenance & Service Contract	34,226	25,571	22,835	32,300	32,300	0	0.00%
4-100-21600-3500	Printing	320	851	1,348	1,500	1,500	0	0.00%

CLERK OF THE CIRCUIT COURT (COUNTY CLERK), CONTINUED

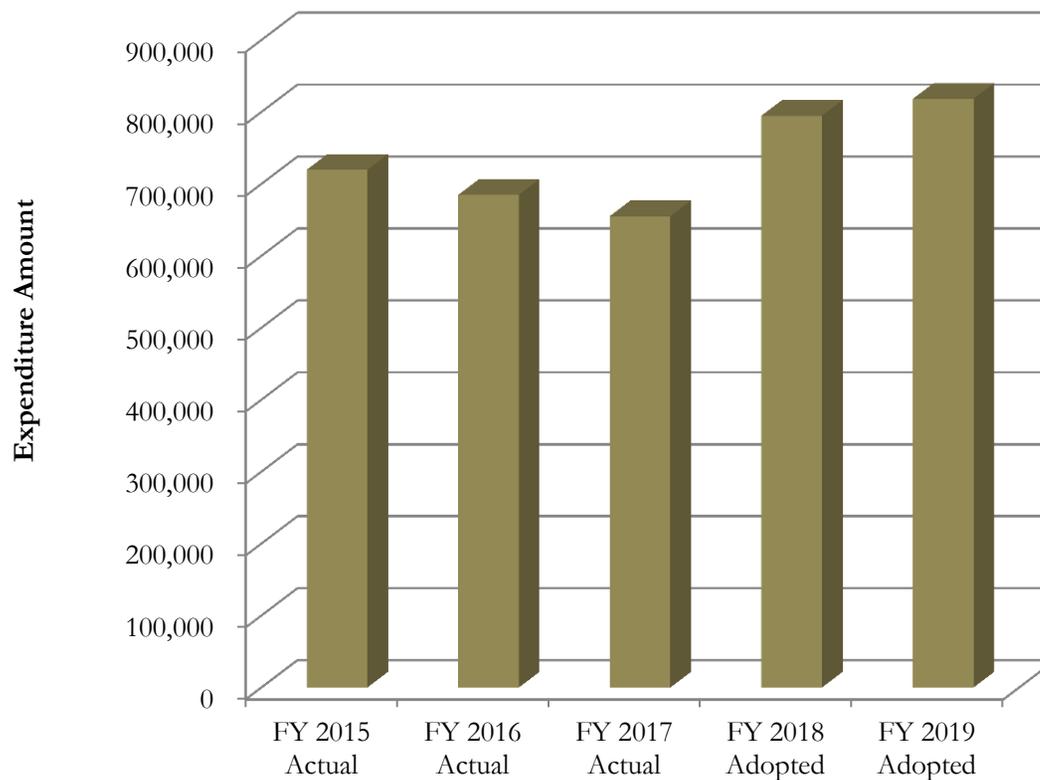
Account Number	Account Name	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Adopted Budget	FY 2019 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Other Charges:</i>								
4-100-21600-5210	Postal Service	5,761	2,868	4,901	4,000	4,000	0	0.00%
4-100-21600-5230	Telecommunications	8,398	9,689	8,628	6,700	6,700	0	0.00%
4-100-21600-5510	Mileage	0	82	0	0	0	0	0.00%
4-100-21600-5810	Dues & Association Membership	0	505	345	505	505	0	0.00%
<i>Materials and Supplies:</i>								
4-100-21600-6001	Office Supplies	3,850	6,045	3,496	3,000	3,000	0	0.00%
4-100-21600-6004	Medical Supplies	132	132	0	150	150	0	0.00%
4-100-21600-6021	Record Books	1,225	1,119	434	3,000	3,000	0	0.00%
<i>Capital Outlay:</i>								
4-100-21600-8102	Furniture & Fixtures	642	2,343	1,174	500	1,000	500	100.00%
TOTAL COUNTY CLERK/CIRCUIT COURT:		536,568	545,830	548,973	593,457	611,650	18,193	3.07%

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SHERIFF – CIVIL PROCESS/COURT SERVICES

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

Sheriff - Civil Process/Court Services



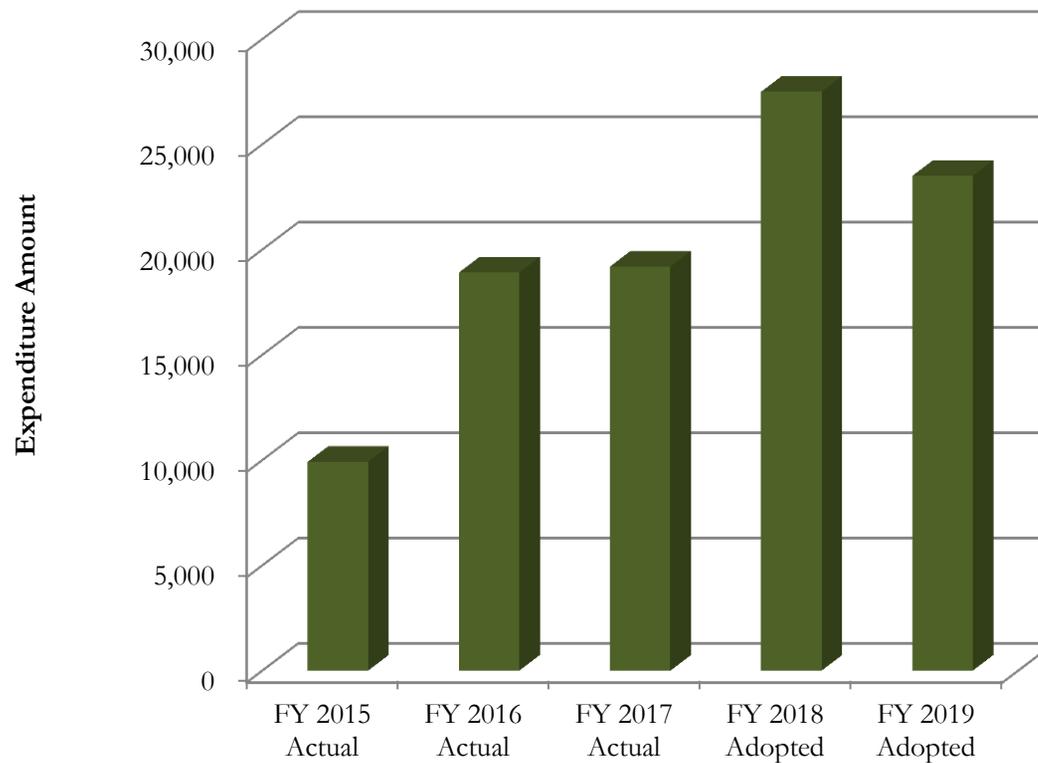
Sheriff – Civil Process/Court Security Expenditures

Account Number	Account Name	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Adopted Budget	FY 2019 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
SHERIFF - COURTS (21700):								
<i>Salaries & Wages:</i>								
4-100-21700-1100	Salaries & Wages – Regular	301,097	286,352	244,958	352,663	383,001	30,338	8.60%
4-100-21700-1300	Salaries & Wages - Part-Time	231,068	209,029	238,008	228,974	205,004	(23,970)	-10.47%
<i>Employee Benefits:</i>								
4-100-21700-2100	FICA/Medicare - Employer	38,799	36,650	37,552	44,495	44,982	488	1.10%
4-100-21700-2210	Virginia Retirement System	33,211	33,001	23,745	34,244	35,887	1,643	4.80%
4-100-21700-2310	Hospitalization Insurance	87,089	81,005	68,981	75,918	94,262	18,344	24.16%
4-100-21700-2400	Group Life Insurance	1,445	1,367	1,272	2,539	1,992	(548)	-21.56%
4-100-21700-2600	Unemployment Insurance	2,259	902	507	1,060	814	(246)	-23.21%
4-100-21700-2700	Workers' Compensation Insurance	5,736	12,461	11,579	15,403	13,449	(1,954)	-12.69%
4-100-21700-2900	Accrued Annual and Sick Leave	0	10,758	12,632	16,359	16,359	0	0.00%
<i>Contractual Services:</i>								
4-100-21700-3310	Repairs and Maintenance	2,360	3,825	3,868	4,087	4,087	0	0.00%
4-100-21700-3320	Maintenance & Service Contract	0	0	0	0	1,936	1,936	0.00%
<i>Materials and Supplies:</i>								
4-100-21700-6008	Vehicles Supplies (Gas)	13,779	8,368	8,931	11,482	11,482	0	0.00%
4-100-21700-6009	Auto Repairs & Maintenance	1,975	0	0	365	365	0	0.00%
4-100-21700-6010	Police Supplies	0	0	1,075	1,568	1,598	30	1.91%
4-100-21700-6011	Uniforms and Wearing Apparel	1,002	1,154	2,127	5,692	3,160	(2,532)	-44.48%
TOTAL SHERIFF - COURTS:		719,820	684,872	655,236	794,850	818,378	23,529	2.96%

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



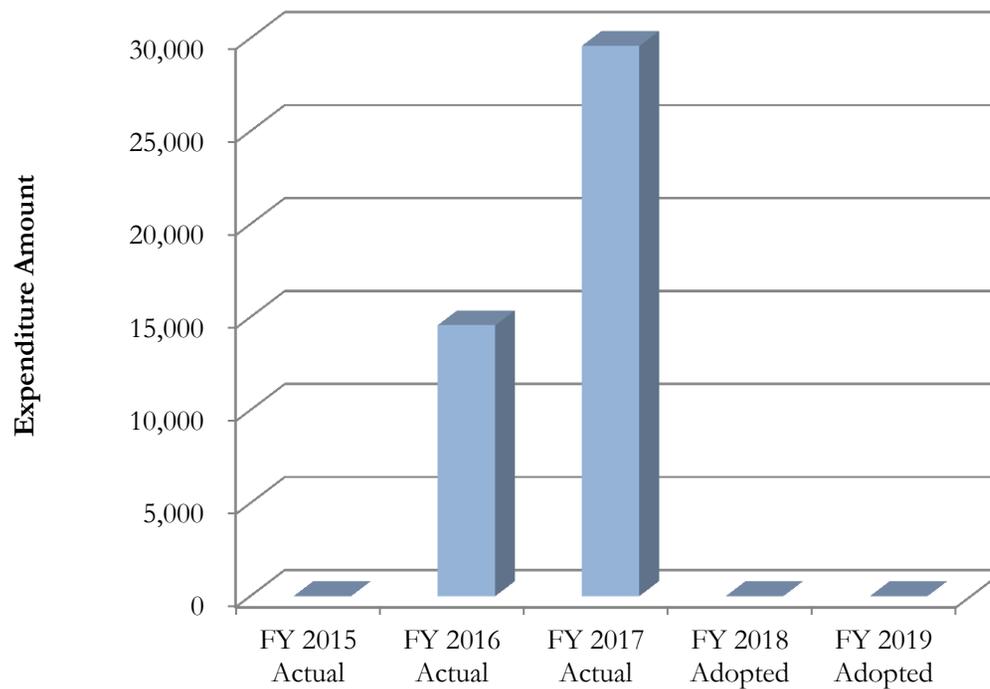
Law Library Expenditures

Account Number	Account Name	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Adopted Budget	FY 2019 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>LAW LIBRARY (21800):</u>								
<i>Contractual Services:</i>								
4-100-21800-3320	Maintenance and Service Contracts	0	0	11,766	15,000	16,000	1,000	6.67%
<i>Other Charges:</i>								
4-100-21800-5230	Telecommunications	1,175	817	825	1,500	1,500	0	0.00%
<i>Materials and Supplies:</i>								
4-100-21800-6012	Books & Supplies	8,744	18,091	6,602	6,000	6,000	0	0.00%
<i>Capital Outlay:</i>								
4-100-21800-8202	Furniture & Fixtures	0	0	0	5,000	0	(5,000)	-100.00%
TOTAL LAW LIBRARY:		9,919	18,908	19,193	27,500	23,500	-4,000	-14.55%

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



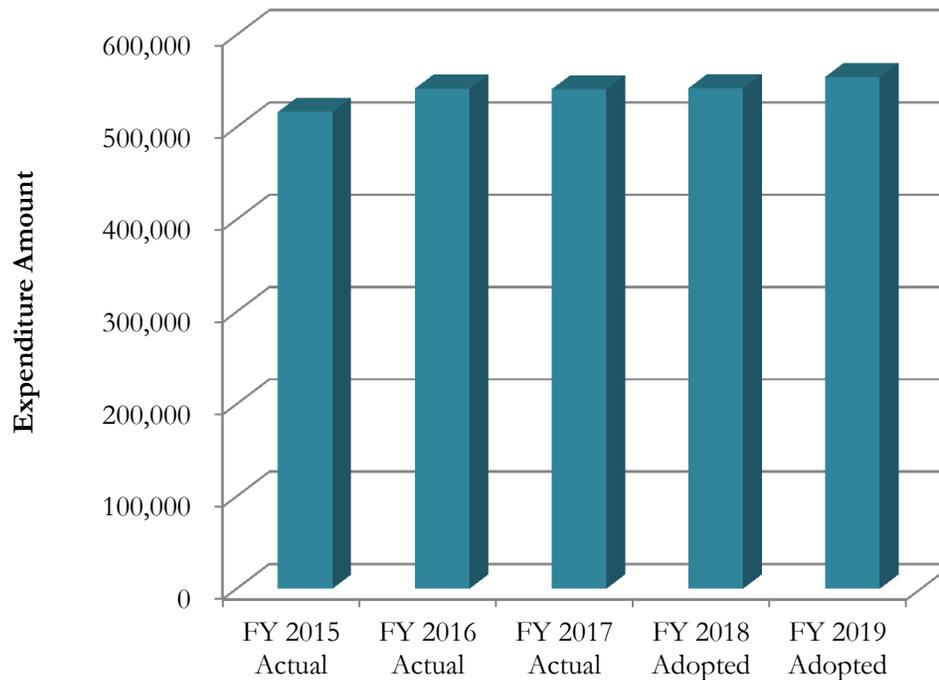
Records Restoration Expenditures

<u>Account Number</u>	<u>Account Name</u>	<u>FY 2015 Actual Expenditures</u>	<u>FY 2016 Actual Expenditures</u>	<u>FY 2017 Actual Expenditures</u>	<u>FY 2018 Adopted Budget</u>	<u>FY 2019 Adopted Budget</u>	<u>\$ Increase (Decrease)</u>	<u>% Increase (Decrease)</u>
<u>RECORDS RESTORATION (21910):</u>								
<i>Contractual Services:</i>								
4-100-21910-3161	Microfilming	0	14,565	29,581	0	0	0	0.00%
TOTAL RECORDS RESTORATION:		0	14,565	29,581	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 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Adopted Budget	FY 2019 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>COMMONWEALTH'S ATTORNEY (22100):</u>								
<i>Salaries & Wages:</i>								
4-100-22100-1100	Salaries & Wages – Regular	325,251	332,496	374,926	394,611	395,747	1,136	0.29%
4-100-22100-1300	Salaries & Wages - Part-Time	48,957	52,106	0	0	0	0	0.00%
<i>Employee Benefits:</i>								
4-100-22100-2100	FICA/Medicare - Employer	27,098	27,686	27,204	30,321	30,275	(46)	-0.15%
4-100-22100-2210	Virginia Retirement System	36,030	38,536	36,161	38,486	37,081	(1,405)	-3.65%
4-100-22100-2310	Hospitalization Insurance	45,094	47,700	53,525	50,436	62,999	12,563	24.91%
4-100-22100-2400	Group Life Insurance	1,567	1,596	1,937	2,071	2,058	(13)	-0.63%
4-100-22100-2600	Unemployment Insurance	481	200	214	240	240	0	0.00%
4-100-22100-2700	Workers' Compensation Insurance	223	265	286	343	296	(47)	-13.70%
4-100-22100-2900	Accrued Annual & Sick Leave	0	0	219	0	0	0	0.00%
<i>Contractual Services:</i>								
4-100-22100-3150	Professional Services	0	438	0	0	0	0	0.00%
4-100-22100-3166	Contractual Services	1,375	825	2,142	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	2,765	1,988	2,826	2,434	2,434	0	0.00%
4-100-22100-3500	Printing	0	0	519	0	0	0	0.00%

COMMONWEALTH'S ATTORNEY, CONTINUED

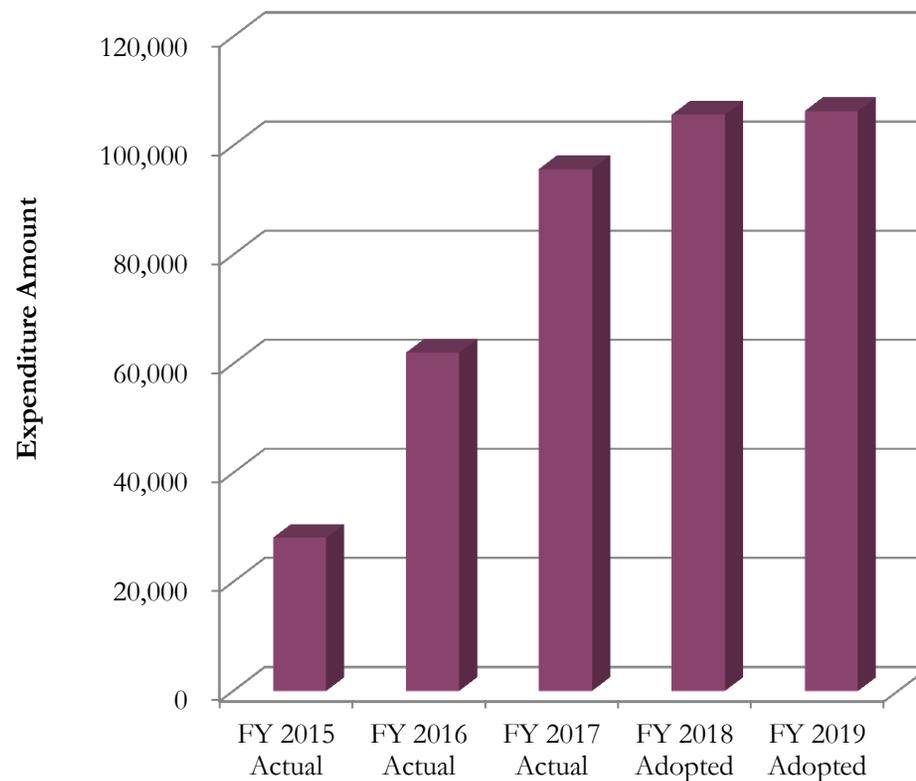
Account Number	Account Name	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Adopted Budget	FY 2019 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Other Charges:</i>								
4-100-22100-5210	Postal Service	1,098	984	466	1,600	1,600	0	0.00%
4-100-22100-5230	Telecommunications	5,607	5,108	4,821	6,672	6,672	0	0.00%
4-100-22100-5540	Convention, Training, & Education	0	0	3,153	0	0	0	0.00%
4-100-22100-5810	Dues & Association Membership	1,040	1,140	1,509	1,200	1,200	0	0.00%
<i>Materials and Supplies:</i>								
4-100-22100-6001	Office Supplies	12,760	23,561	24,988	3,600	3,600	0	0.00%
4-100-22100-6012	Books & Supplies	4,570	4,616	3,952	4,000	4,000	0	0.00%
<i>Capital Outlay:</i>								
4-100-22100-8107	EDP Equipment	2,489	2,433	2,228	3,000	3,000	0	0.00%
TOTAL COMMONWEALTH'S ATTORNEY:		516,403	541,678	541,075	542,264	554,452	12,188	2.25%

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VICTIM WITNESS PROGRAM

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

Victim Witness Program



Victim Witness Program Expenditures

Account Number	Account Name	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Adopted Budget	FY 2019 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>VICTIM-WITNESS (22200):</u>								
<i>Salaries & Wages:</i>								
4-100-22200-1100	Salaries & Wages – Regular	22,124	43,332	61,143	50,829	51,832	1,003	1.97%
4-100-22200-1300	Salaries & Wages – Part-Time	0	0	738	22,161	20,840	-1,321	-5.96%
<i>Employee Benefits:</i>								
4-100-22200-2100	FICA/Medicare - Employer	1,692	3,278	4,101	5,530	5,559	29	0.53%
4-100-22200-2210	Virginia Retirement System	2,447	4,636	4,786	4,935	4,857	-79	-1.60%
4-100-22200-2310	Hospitalization Insurance	0	6,836	13,744	14,472	15,789	1,317	9.10%
4-100-22200-2400	Group Life Insurance	106	192	256	350	279	-71	-20.29%
4-100-22200-2500	VRS Health Insurance Credit	0	52	64	88	88	0	0.00%
4-100-22200-2600	Unemployment Insurance	104	40	39	150	47	-103	-68.67%
4-100-22200-2700	Workers' Compensation Insurance	22	27	30	68	58	-10	-14.71%
<i>Contractual Services:</i>								
4-100-22200-3310	Repairs & Maintenance	0	0	0	300	0	-300	-100.00%
<i>Other Charges:</i>								
4-100-22200-5210	Postage	0	329	490	800	614	-186	-23.25%
4-100-22200-5230	Telecommunications	403	449	490	804	720	-84	-10.45%
4-100-22200-5510	Mileage	0	187	398	1,357	417	-940	-69.27%

VICTIM WITNESS PROGRAM, CONTINUED

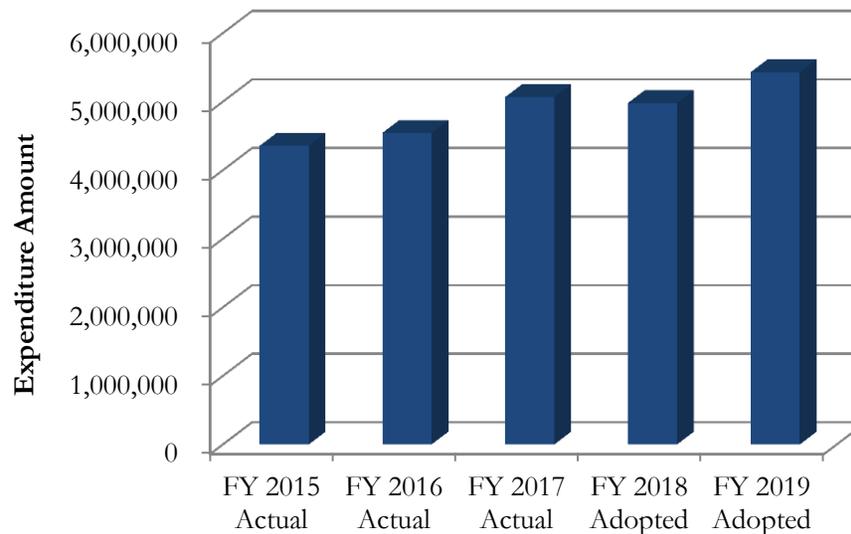
Account Number	Account Name	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Adopted Budget	FY 2019 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-22200-5520	Convention, Training, & Education	0	0	225	900	775	-125	-13.89%
4-100-22200-5530	Food & Lodging	0	0	292	1,146	2,860	1,714	149.56%
4-100-22200-5810	Dues & Association Membership	100	100	300	500	400	-100	-20.00%
<i>Materials and Supplies:</i>								
4-100-22200-6001	Office Supplies	1,117	1,497	5,114	1,308	1,237	-71	-5.43%
<i>Capital Outlay:</i>								
4-100-13200-8207	EDP Equipment	0	1,090	3,492	0	0	0	0.00%
TOTAL VICTIM-WITNESS:		28,116	62,045	95,703	105,698	106,372	674	0.64%

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SHERIFF – LAW ENFORCEMENT

Law enforcement within the Sheriff’s Department consists of a Patrol Division, a Criminal Investigations Division, and a Crime Prevention Division. The Patrol Division is responsible for answering calls for service, investigations of misdemeanor crimes, initial investigations of felonious crimes, and patrolling the streets and highways for traffic infractions. Additionally, this division conducts property checks, serves warrants, responds to alarms, handles detention orders 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 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Adopted Budget	FY 2019 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>SHERIFF - LAW ENFORCEMENT (31200):</u>								
<i>Salaries & Wages:</i>								
4-100-31200-1100	Salaries & Wages – Regular	2,289,247	2,320,417	2,377,060	2,457,436	2,635,182	177,746	7.23%
4-100-31200-1200	Salaries & Wages - Overtime	180,680	205,526	293,062	150,710	225,000	74,290	49.29%
4-100-31200-1205	Specialized Training Stipend	0	0	0	0	0	0	100.00%
4-100-31200-1204	Salaries & Wages - Holiday	0	0	0	42,665	67,673	25,008	58.61%
4-100-31200-1300	Salaries & Wages - Part-Time	150,895	131,005	133,378	112,496	115,650	3,154	2.80%
4-100-31200-1700	Stipends - On-Call	3,939	6,033	7,191	16,158	16,203	45	0.28%
<i>Employee Benefits:</i>								
4-100-31200-2100	FICA/Medicare - Employer	191,188	196,087	203,934	211,952	238,353	26,401	12.46%
4-100-31200-2210	Virginia Retirement System	253,086	268,930	231,493	257,394	274,340	16,946	6.58%
4-100-31200-2215	Hybrid Premium	182	190	238	200	275	75	37.50%
4-100-31200-2310	Hospitalization Insurance	473,448	504,420	506,302	601,507	597,608	(3,899)	-0.65%
4-100-31200-2400	Group Life Insurance	11,007	11,137	12,350	13,506	15,947	2,441	18.07%
4-100-31200-2600	Unemployment Insurance	5,457	2,785	1,543	4,020	2,650	(1,370)	-34.08%
4-100-31200-2700	Workers' Compensation Insurance	28,471	70,500	80,751	78,617	80,751	2,134	2.71%
4-100-31200-2810	Clothing Allowance - Investigations	0	0	0	11,000	11,000	0	0.00%
4-100-31200-2900	Accrued Annual & Sick Leave Payout	3,974	40,838	16,682	27,623	27,623	0	0.00%
<i>Contractual Services:</i>								
4-100-31200-3110	Professional Health Services	4,412	9,982	3,971	5,598	7,000	1,402	25.04%
4-100-31200-3110-003	SCAAP Grant	0	0	0	0	0	0	0.00%

SHERIFF – LAW ENFORCEMENT, CONTINUED

Account Number	Account Name	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Adopted Budget	FY 2019 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-31200-3164	Salary Study	0	0	0	0	0	0	0.00%
4-100-31200-3180	Contractual Services/Warrants	3,712	14,838	1,578	12,476	12,476	0	0.00%
4-100-31200-3310	Repairs & Maintenance	29,964	57,076	51,393	45,000	45,000	0	0.00%
4-100-31200-3320	Maintenance & Service Contract	25,492	20,067	20,023	26,314	31,895	5,581	21.21%
4-100-31200-3600	Advertising	0	169	366	498	893	395	79.32%
<i>Other Charges:</i>								
4-100-31200-5210	Postal Service	3,528	1,817	1,265	3,654	3,654	0	0.00%
4-100-31200-5230	Telecommunications	70,959	77,583	74,569	72,378	72,378	0	0.00%
4-100-31200-5305	Auto Insurance	25,529	28,768	28,417	30,354	31,055	701	2.31%
4-100-31200-5309	Inland Marine Insurance	0	0	10	0	0	0	0.00%
4-100-31200-5435	Rental Postage Meter/Scale	372	403	341	480	480	0	0.00%
4-100-31200-5510	Mileage	776	827	507	1,000	1,000	0	0.00%
4-100-31200-5530	Food & Lodging	7,947	26,606	23,813	32,132	32,132	0	0.00%
4-100-31200-5540	Convention, Training, & Education	37,941	9,553	9,828	9,740	15,258	5,518	56.65%
4-100-31200-5550	Extradition of Prisoners	370	472	626	1,092	1,092	0	0.00%
4-100-31200-5810	Dues & Association Membership	4,122	3,828	4,303	5,173	5,598	425	8.22%
<i>Materials and Supplies:</i>								
4-100-31200-6001	Office Supplies	7,131	7,234	8,756	7,663	7,816	153	2.00%
4-100-31200-6004	Medical Supplies	0	0	0	0	0	0	100.00%
4-100-31200-6008	Vehicles Supplies (Gas)	114,802	86,041	95,365	129,021	129,021	0	0.00%
4-100-31200-6009	Auto Repairs & Maintenance	31,747	451	286	2,500	2,500	0	0.00%
4-100-31200-6010	Police Supplies	65,269	68,631	76,337	91,621	91,621	0	0.00%
4-100-31200-6011	Uniforms and Wearing Apparel	7,711	10,667	10,555	14,120	14,120	0	0.00%
4-100-31200-6012	Books and Subscriptions	0	0	700	0	1,178	1,178	100.00%
4-100-31200-6030	Drug Dog	1,560	246	425	1,000	750	(250)	-25.00%

SHERIFF – LAW ENFORCEMENT, CONTINUED

Account Number	Account Name	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Adopted Budget	FY 2019 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Payment to Joint Operations:</i>								
4-100-31200-7000	Training School	48,360	48,360	49,600	50,220	50,220	0	0.00%
4-100-31200-7001	Special Task Force	15,833	13,387	8,896	17,500	17,500	0	0.00%
4-100-31200-7002	Gang Grant	2,557	1,175	2,965	3,500	3,500	0	0.00%
<i>Capital Outlay:</i>								
4-100-31200-8103	Communication Equipment	0	0	0	7,200	7,335	135	1.88%
4-100-31200-8202	Furniture & Fixtures	0	421	55	500	500	0	0.00%
4-100-31200-8207	EDP Equipment	126,054	128,276	130,689	128,450	163,828	35,378	27.54%
4-100-31200-8214	Range Site Improvements	734	495	478	1,500	2,100	600	40.00%
4-131-03120-0001	Asset Sharing Expenditures	0	0	481,738	148,025	188,671	40,646	27.46%
<i>DMV Grant Program:</i>								
<i>Salaries & Wages:</i>								
4-100-31200-1201	Salaries & Wages-Overtime - DMV	27,766	15,043	19,201	23,000	17,500	(5,500)	-23.91%
<i>Employee Benefits:</i>								
4-100-31200-2101	FICA/Medicare - Employer - DMV	2,122	1,144	1,017	1,760	1,339	(421)	-23.93%
<i>Materials and Supplies:</i>								
4-100-31200-6010-001	Police Supplies - DMV Grant	0	0	4,180	0	4,180	4,180	100.00%
<i>Forestry Grant Program:</i>								
<i>Salaries & Wages:</i>								
4-100-31200-1202	Salaries & Wages-Overtime - Forestry	5,312	4,290	5,780	7,200	5,280	(1,920)	-26.67%

SHERIFF – LAW ENFORCEMENT, CONTINUED

Account Number	Account Name	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Adopted Budget	FY 2019 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Employee Benefits:</i>								
4-100-31200-2102	FICA/Medicare - Employer - Forestry	405	327	352	551	404	(147)	-26.69%
<i>Special Investigations:</i>								
<i>Salaries & Wages:</i>								
4-100-31200-1203	Salaries & Wages - Overtime - ATF	40,728	19,395	0	0	0	0	0.00%
4-100-31200-1303	Salaries & Wages - Part-Time - ATF	30,763	27,945	0	0	0	0	0.00%
<i>Employee Benefits:</i>								
4-100-31200-2103	FICA/Medicare - Employer - ATF	3,116	1,484	0	0	0	0	0.00%
<i>Project Lifesaver Program:</i>								
<i>Materials and Supplies:</i>								
4-100-31200-6010-004	Police Supplies - Project Lifesaver	3,171	483	1,054	3,505	3,667	162	4.62%
<i>Public Defender Fees:</i>								
<i>Contractual Services:</i>								
4-100-31200-3170-005	Professional Services - PublicDefender	1,189	199	0	874	874	0	0.00%
<i>Leadership Camp Program:</i>								
<i>Contractual Services:</i>								
4-100-31200-3180-006	Contractual Services - Youth Camp	11,916	12,376	12,735	13,000	13,000	0	0.00%

SHERIFF – LAW ENFORCEMENT, CONTINUED

Account Number	Account Name	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Adopted Budget	FY 2019 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Materials and Supplies:</i>								
4-100-31200-6010-006	Police Supplies - Youth Camp	364	666	581	475	500	25	5.26%
<i>Project Backpack Program:</i>								
<i>Materials and Supplies:</i>								
4-100-31200-6010-008	Police Supplies - Project Backpack	1,446	233	855	2,250	7,288	5,038	223.91%
<i>Town of Edinburg Law Enforcement Services:</i>								
<i>Salaries & Wages:</i>								
4-100-31200-1100-010	Salaries & Wages – Regular - EPD	0	53,447	48,827	61,585	66,680	5,095	8.27%
4-100-31200-1200-010	Salaries & Wages - Overtime - EPD		401	1,642	0	0	0	0.00%
<i>Employee Benefits:</i>								
4-100-31200-2100-010	FICA/Medicare - Employer - EPD	0	3,916	3,892	4,711	5,101	390	8.28%
4-100-31200-2210-010	Virginia Retirement System - EPD	0	6,121	5,142	5,980	6,475	495	8.27%
4-100-31200-2310-010	Hospitalization - EPD	0	13,901	5,590	15,811	17,250	1,439	9.10%
4-100-31200-2400-010	Group Life - EPD	0	254	275	320	347	27	8.36%
4-100-31200-2600-010	Unemployment - EPD	0	276	121	80	125	45	56.25%
4-100-31200-2700-010	Workers' Compensation - EPD	0	1,312	1,394	1,297	1,401	104	8.02%
4-100-31200-2900-010	Accrued Annual & Sick Leave - EPD	0	449	946		0	0	0.00%
<i>Contractual Services:</i>								
4-100-31200-3310-010	Repairs & Maintenance - EPD	0	60	0	398	200	(198)	-49.75%
County of Shenandoah, Virginia			99					FY 2019 Adopted Budget

SHERIFF – LAW ENFORCEMENT, CONTINUED

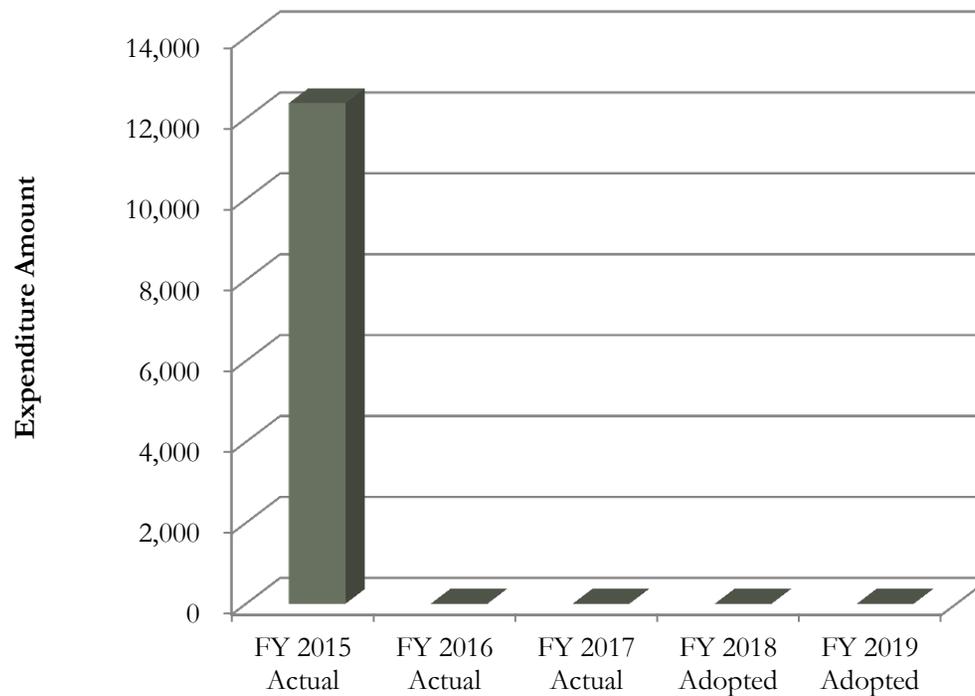
Account Number	Account Name	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Adopted Budget	FY 2019 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Materials and Supplies:</i>								
4-100-31200-6008-010	Vehicles Supplies (Gas) - EPD	0	2,803	2,495	3,468	2,000	(1,468)	-42.33%
<i>Payment to Joint Operations:</i>								
4-100-31200-7000-010	Training School - EPD	0	0	0	1,240	1,240	0	0.00%
<u>Town of Toms Brook Law Enforcement Services:</u>		0	0	0	0	27,000	27,000	100.00%
 <u>ABC Grant</u>								
<i>Salaries & Wages:</i>								
4-100-31200-1201-11	Salaries & Wages-Overtime - ABC	0	3,620	0	0	0	0	0.00%
<i>Employee Benefits:</i>								
4-100-31200-2101-11	FICA/Medicare - Employer - ABC	0	277	0	0	0	0	0.00%
TOTAL SHERIFF - LAW ENFORCEMENT:		4,356,753	4,545,663	5,067,918	4,981,498	5,430,676	449,177	9.02%

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E-911 ENFORCEMENT/TRAFFIC CONTROL

E-911 Enforcement/Traffic Control formerly recorded expenditures related to E-911 and County road signage. For fiscal year 2016 and thereafter, the E-911 costs have been recorded within the Emergency Communications Center (ECC) departmental budget, and the road signage costs have been recorded within General Properties departmental budget.

E-911 Enforcement/Traffic Control



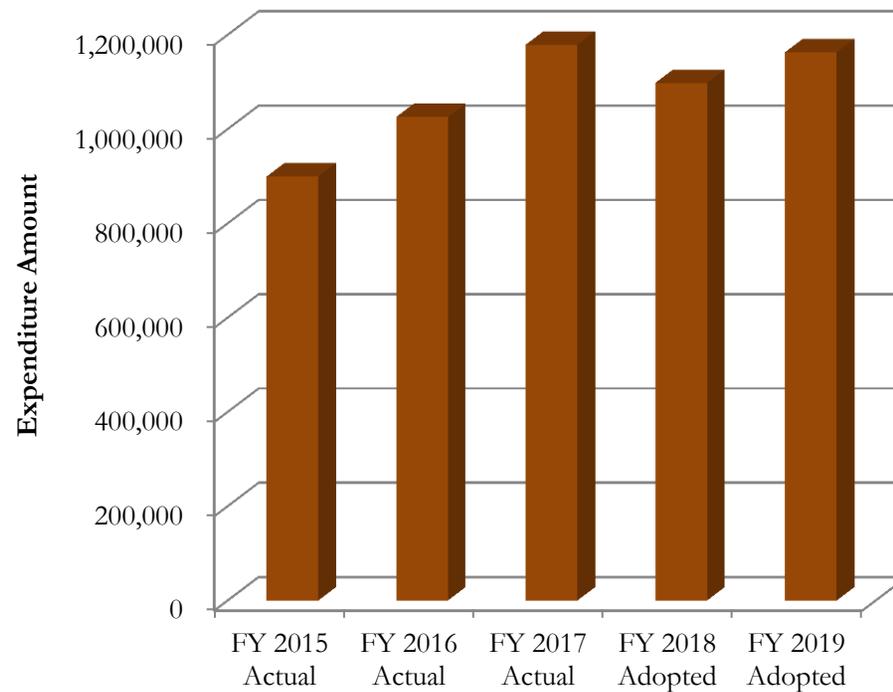
E-911 Enforcement/Traffic Control Expenditures

<u>Account Number</u>	<u>Account Name</u>	<u>FY 2015 Actual Expenditures</u>	<u>FY 2016 Adopted Budget</u>	<u>FY 2017 Adopted Budget</u>	<u>FY 2018 Adopted Budget</u>	<u>FY 2019 Adopted Budget</u>	<u>\$ Increase (Decrease)</u>	<u>% Increase (Decrease)</u>
<u>E-911 ENFORCEMENT/TRAFFIC CONTROL (31400):</u>								
<i>Contractual Services:</i>								
4-100-31400-3180	Contractual Services	287	0	0	0	0	0	0.00%
4-100-31400-3310	Repairs & Maintenance	8,908	0	0	0	0	0	0.00%
<i>Other Charges:</i>								
4-100-31400-5230	Telecommunications	3,176	0	0	0	0	0	0.00%
TOTAL E-911 ENFORCEMENT/TRAFFIC CONTROL:		12,371	0	0	0	0	0	0.00%

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 of \$30,000 per licensed volunteer company as well as other operational costs, including maintenance such as 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 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Adopted Budget	FY 2019 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>VOLUNTEER FIRE & RESCUE (32200):</u>								
<i>Salaries & Wages:</i>								
4-100-32200-1100	Salaries & Wages – Regular	0	0	0	0	22,115	22,115	100.00%
<i>Employee Benefits:</i>								
4-100-32200-2100	FICA/Medicare - Employer	0	0	0	0	1,692	1,692	100.00%
4-100-32200-2210	Virginia Retirement System	0	0	0	0	0	0	0.00%
4-100-32200-2310	Hospitalization Insurance	0	0	0	0	0	0	0.00%
4-100-32200-2400	Group Life Insurance	0	0	0	0	0	0	0.00%
4-100-32200-2500	VRS Health Insurance Credit	0	0	0	0	0	0	0.00%
4-100-32200-2600	Unemployment Insurance	0	0	0	0	30	30	100.00%
4-100-32200-2701	Workers' Compensation Insurance	0	0	0	0	150	150	100.00%
4-100-32200-2510	Group Accident/Sickness Insurance	26,459	26,459	24,604	25,000	25,000	0	0.00%
4-100-32200-2700	Workers' Compensation Insurance	97,160	142,629	136,728	105,000	105,000	0	0.00%
<i>Contractual Services:</i>								
4-100-32200-3110	Professional Health Services	1,100	1,100	0	2,000	2,000	0	0.00%
4-100-32200-3310	Repairs & Maintenance	16,391	11,998	19,479	64,639	64,639	0	0.00%
<i>Other Charges:</i>								
4-100-32200-5230	Telecommunications	0	0	0	0	0	0	0.00%
4-100-32200-5308	General Liability Insurance	4,630	134,635	291,172	145,000	150,000	5,000	3.45%
4-100-32200-5540	Convention, Training, & Education	3,651	2,275	2,025	6,750	6,750	0	0.00%
4-100-32200-5640	Contributions	510,000	495,000	495,000	478,000	510,000	32,000	6.69%
4-100-32200-5641	State Fire Program Fund	79,391	79,422	81,320	79,391	79,391	0	0.00%

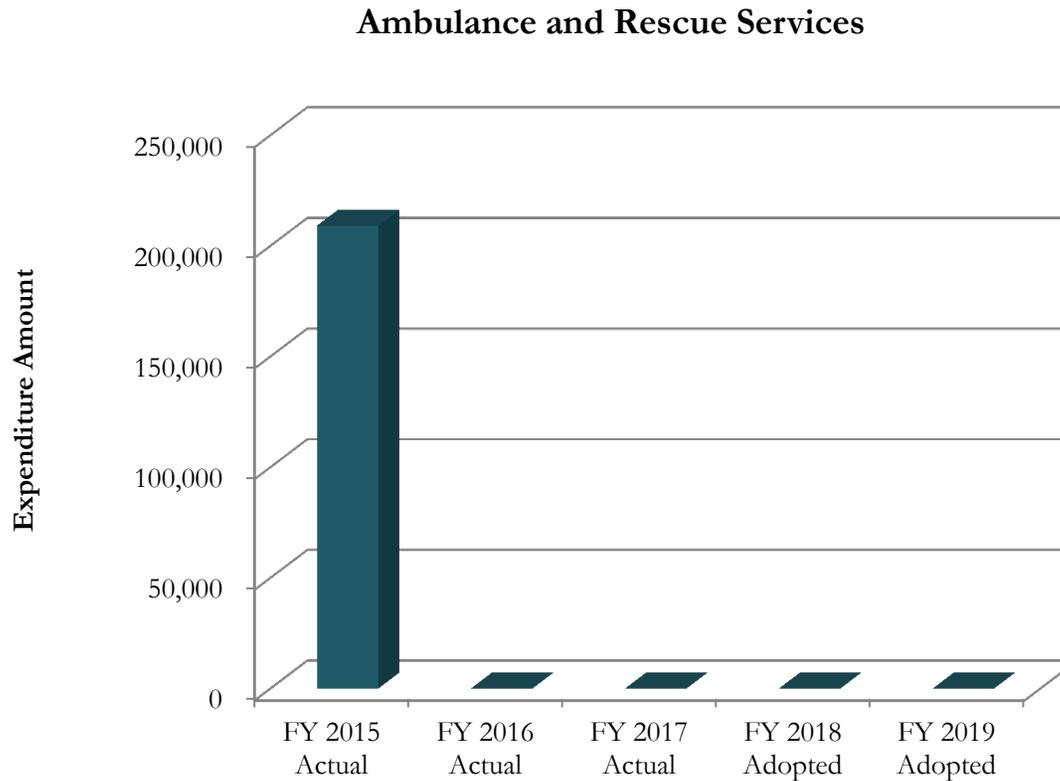
VOLUNTEER FIRE DEPARTMENT, CONTINUED

Account Number	Account Name	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Adopted Budget	FY 2019 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-32200-5643	Four for Life Funds	44,297	47,449	43,266	47,449	47,449	0	0.00%
4-100-32200-5644	Lord Fairfax EMS Council	12,424	13,665	13,665	13,665	13,665	0	0.00%
<i>Materials and Supplies:</i>								
4-100-32300-6004	Medical & Lab Supplies	0	471	0	0	0	0	0.00%
4-100-32200-6008	Vehicles Supplies (Gas)	102,702	69,204	71,571	101,995	101,995	0	0.00%
4-100-32200-6009	Repairs and Maintenance Supplies			0	24,000	24,000	0	0.00%
4-100-32200-6012	Books & Supplies	785	0	0	4,884	4,884	0	0.00%
4-100-32200-6014	Operating Supplies	273	1,084	0	0	0	0	0.00%
<i>Capital Outlay:</i>								
4-100-32200-8205	EDP Equipment	0	0	0	0	4,000	4,000	100.00%
TOTAL VOLUNTEER FIRE & RESCUE:		899,262	1,025,391	1,178,829	1,097,773	1,162,760	64,987	5.92%

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VOLUNTEER AMBULANCE AND RESCUE SERVICES

The Volunteer Ambulance and Rescue Services consist of funding made to the five volunteer rescue companies that serve Shenandoah County. Resources provided to the volunteer rescue companies are used to support the mission of providing emergency medical services to the residents of their service area. Similar to the financial and in-kind support of volunteer fire companies, contributions to volunteer rescue companies include annual contributions as well as operational costs.

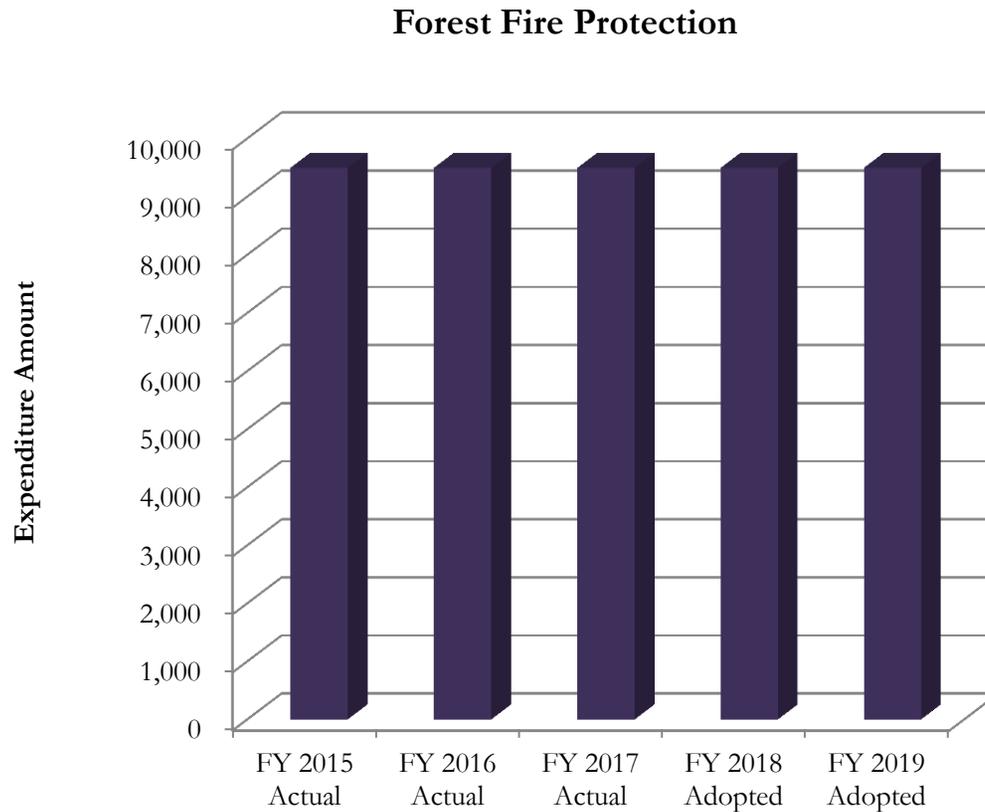


Volunteer Ambulance and Rescue Services Expenditures

<u>Account Number</u>	<u>Account Name</u>	<u>FY 2015 Actual Expenditures</u>	<u>FY 2016 Actual Expenditures</u>	<u>FY 2017 Actual Expenditures</u>	<u>FY 2018 Adopted Budget</u>	<u>FY 2019 Adopted Budget</u>	<u>\$ Increase (Decrease)</u>	<u>% Increase (Decrease)</u>
<u>VOLUNTEER AMBULANCE & RESCUE SERVICES (32300):</u>								
<i>Employee Benefits:</i>								
4-100-32300-2510	Group Accident/Sickness Insurance	15,200	0	0	0	0	0	0
4-100-32300-2700	Workers' Compensation Insurance	14,353	0	0	0	0	0	0
<i>Contractual Services:</i>								
4-100-32300-3110	Professional Health Services	0	0	0	0	0	0	0
4-100-32300-3310	Repairs & Maintenance	9,248	0	0	0	0	0	0
<i>Other Charges:</i>								
4-100-32300-5308	General Liability Insurance	1,729	0	0	0	0	0	0
4-100-32300-5642	Contributions/Rescue Squads	60,000	0	0	0	0	0	0
4-100-32300-5643	Four for Life Funds	44,297	0	0	0	0	0	0
4-100-32300-5644	Lord Fairfax EMS Council	12,424	0	0	0	0	0	0
<i>Materials and Supplies:</i>								
4-100-32300-6004	Medical & Lab Supplies	0	0	0	0	0	0	0
4-100-32300-6008	Vehicles Supplies (Gas)	51,789	0	0	0	0	0	0
TOTAL AMBULANCE & RESCUE SERVICES:		209,040	0	0	0	0	0	0

FOREST FIRE PROTECTION

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



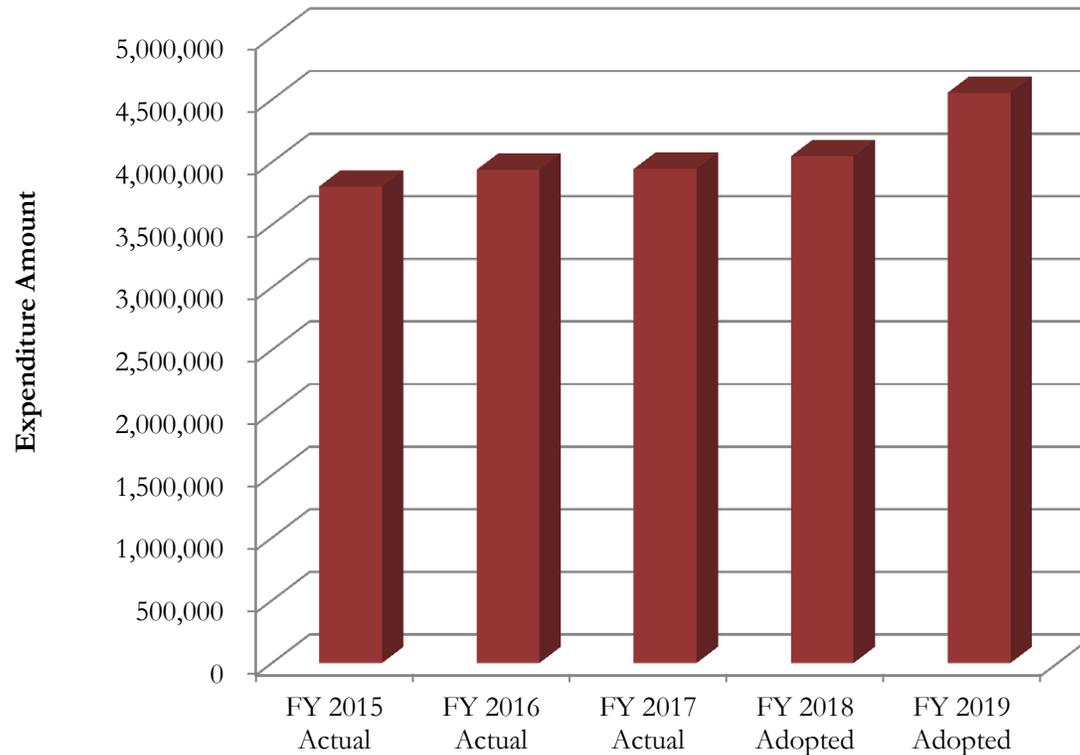
Forest Fire Protection Expenditures

<u>Account Number</u>	<u>Account Name</u>	<u>FY 2015 Actual Expenditures</u>	<u>FY 2016 Actual Expenditures</u>	<u>FY 2017 Actual Expenditures</u>	<u>FY 2018 Adopted Budget</u>	<u>FY 2019 Adopted Budget</u>	<u>\$ Increase (Decrease)</u>	<u>% Increase (Decrease)</u>
<u>FOREST FIRE EXTINCTION SERVICE (32400):</u>								
<i>Other Charges:</i>								
4-100-32400-5645	Support/State Forest Service	9,495	9,495	9,495	9,495	9,495	0	0.00%
TOTAL FOREST FIRE EXTINCTION:		9,495	9,495	9,495	9,495	9,495	0	0.00%

FIRE AND RESCUE

The Fire and Rescue Department consists of fifty-two 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 approximately 290 operational volunteer personnel. The Fire and Rescue Department complements and coordinates with the volunteer fire and rescue companies to deliver firefighting and emergency medical services within Shenandoah County.

Fire and Rescue



Fire and Rescue Expenditures

Account Number	Account Name	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Adopted Budget	FY 2019 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>FIRE/RESCUE (32500):</u>								
<i>Salaries & Wages:</i>								
4-100-32500-1100	Salaries & Wages – Regular	2,092,657	2,119,212	2,110,372	2,200,093	2,464,112	264,019	12.00%
4-100-32500-1200	Salaries & Wages – Overtime	348,415	429,788	441,629	341,445	341,445	0	0.00%
4-100-32500-1300	Salaries & Wages – Part-Time	14,863	6,275	23,546	30,000	25,750	(4,250)	-14.17%
4-100-32500-1700	Stipend for Services	34,500	33,417	32,500	58,000	97,000	39,000	67.24%
<i>Employee Benefits:</i>								
4-100-32500-2100	FICA/Medicare - Employer	180,951	190,496	189,090	201,160	224,015	22,856	11.36%
4-100-32500-2210	Virginia Retirement System	229,055	242,738	200,183	246,783	262,881	16,097	6.52%
4-100-32500-2215	Hybrid STD/LTD Premium	183	190	160	200	325	125	62.50%
4-100-32500-2310	Hospitalization Insurance	392,227	385,021	423,393	475,258	592,477	117,219	24.66%
4-100-32500-2400	Group Life Insurance	9,851	10,069	10,742	11,858	14,589	2,731	23.03%
4-100-32500-2500	VRS Health Insurance Credit	0	2,728	2,677	2,964	3,250	286	9.63%
4-100-32500-2600	Unemployment Insurance	4,685	2,196	1,439	2,250	2,250	0	0.00%
4-100-32500-2700	Workers' Compensation Insurance	69,034	102,543	91,502	91,600	92,897	1,297	1.42%
4-100-32500-2900	Accrued Annual & Sick Leave Payout	0	22,390	8,682	0	0	0	0.00%
<i>Contractual Services:</i>								
4-100-32500-3110	Professional Health Services	48,124	53,970	52,483	55,000	55,000	0	0.00%
4-100-32500-3150	Professional Services	3,515	0	3,875	15,900	16,000	100	0.63%
4-100-32500-3310	Repairs & Maintenance	24,931	33,638	49,368	3,000	9,000	6,000	200.00%
4-100-32500-3320	Maintenance & Service Contract	74,320	87,023	77,785	55,000	55,000	0	0.00%
4-100-32500-3500	Printing	0	406	243	2,500	2,500	0	0.00%
<i>Other Charges:</i>								
4-100-32500-5210	Postal Service	372	390	272	475	300	(175)	-36.84%
4-100-32500-5230	Telecommunications	7,131	7,756	7,673	8,000	8,000	0	0.00%
4-100-32500-5305	Auto Insurance	7,254	7,337	8,508	8,128	8,508	380	4.68%
4-100-32500-5309	Contractor Equipment Insurance	95	101	102	0	102	102	0.00%

FIRE AND RESCUE, CONTINUED

Account Number	Account Name	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Adopted Budget	FY 2019 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-32500-5510	Mileage	1,311	872	1,225	1,300	1,500	200	15.38%
4-100-32500-5530	Food & Lodging	4,899	3,981	4,401	12,766	11,606	(1,160)	-9.09%
4-100-32500-5540	Convention, Training, & Education	9,395	12,070	8,772	13,289	13,289	0	0.00%
4-100-32500-5810	Dues & Association Membership	1,328	1,569	1,439	1,234	1,234	0	0.00%
Materials and Supplies:								
4-100-32500-6001	Office Supplies	5,792	6,377	4,029	5,200	5,200	0	0.00%
4-100-32500-6002	Food Supplies	37	405	0	500	500	0	0.00%
4-100-32500-6004	Medical & Lab Supplies	65,604	63,559	58,062	60,000	60,000	0	0.00%
4-100-32500-6007	Repairs and Maintenance Supplies	4,541	44	1,800	0	0	0	0.00%
4-100-32500-6008	Vehides Supplies (Gas)	44,389	32,137	31,893	45,944	46,000	56	0.12%
4-100-32500-6009	Auto Repairs & Maintenance	19,231	7,557	7,928	17,000	17,000	0	0.00%
4-100-32500-6011	Uniforms and Wearing Apparel	32,617	22,222	27,704	40,200	76,800	36,600	91.04%
4-100-32500-6012	Books & Supplies	4,640	5,222	6,209	5,160	2,240	(2,920)	-56.59%
4-100-32500-6013	Training Supplies	2,768	6,277	970	0	0	0	0.00%
4-100-32500-6014	Operating Supplies	8,860	14,254	11,351	10,000	12,500	2,500	25.00%
Capital Outlay:								
4-100-32500-8101	Machinery and Equipment	13,915	0	18,077	0	4,100	4,100	100.00%
4-100-32500-8102	Furniture and Fixtures			0	1,200	4,800	3,600	300.00%
4-100-32500-8105	Vehicle (ALS Units)	0	0	0	0	0	0	0.00%
4-100-32500-8207	EDP Equipment	6,030	0	463	0	0	0	0.00%
Local Emergency Management Program Grant (LEMPG):								
Other Charges:								
4-100-32500-3320-001	Maintenance & Serv Contract _LEMPG	0	0	1,280	0	0	0	0.00%
4-100-32500-5230-001	Telecommunications -LEMPG		365	4,178	0	3,500	3,500	100.00%
4-100-32500-5530-001	Food & Lodging - LEMPG	682	912	198	3,500	2,000	(1,500)	-42.86%
4-100-32500-5540-001	Convention, Training, & Education - LEMPG	516	1,050	0	2,500	1,000	(1,500)	-60.00%
4-100-32500-5810-001	Dues & Association Membership - LEMPG	200	0	200	200	0	(200)	-100.00%

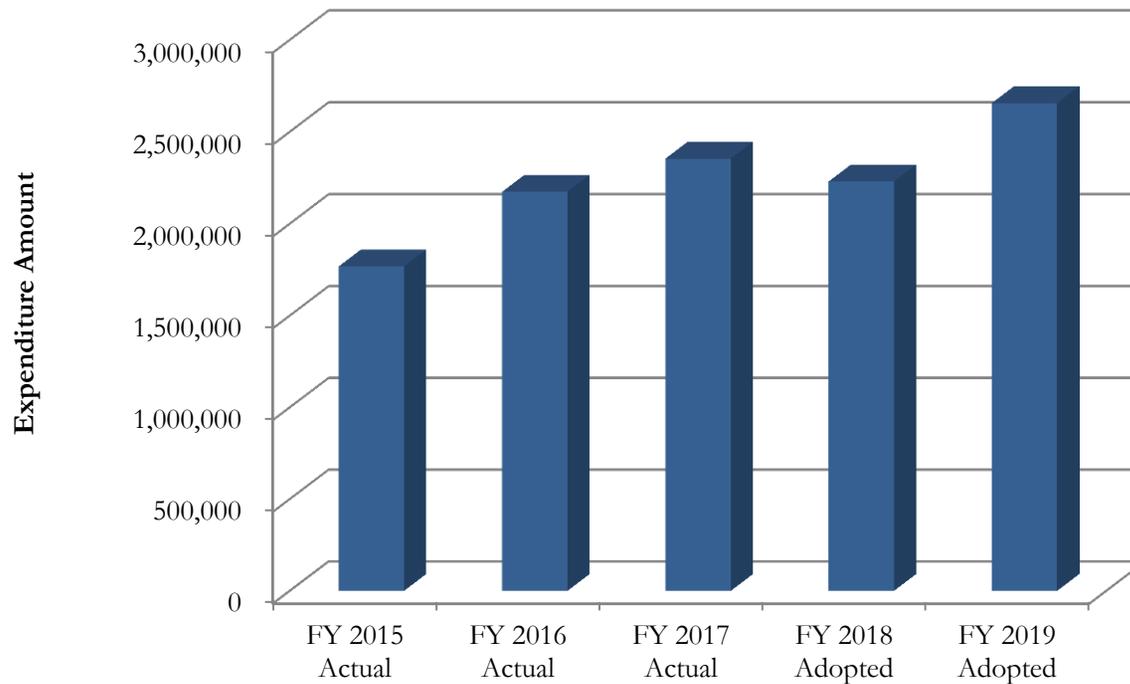
FIRE AND RESCUE, CONTINUED

Account Number	Account Name	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Adopted Budget	FY 2019 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Materials and Supplies:</i>								
4-100-32500-6001-001	Office Supplies - LEMPG	290	815	125	1,000	0	(1,000)	-100.00%
4-100-32500-6012-001	Books & Supplies - LEMPG	0	260	0	1,000	0	(1,000)	-100.00%
4-100-32500-6013-001	Educational/Recreational Supplies - LEMPG	0	0	0	1,000	0	(1,000)	-100.00%
4-100-32500-6014-001	Operating Supplies - LEMPG	20,477	21,509	19,905	14,309	17,009	2,700	18.87%
<i>Capital Outlay:</i>								
4-100-32500-8207-003	EDP Equipment - LEMPG	2,973	0	0	0	0	0	0.00%
<u>Office of Emergency Medical Services Grant (OEMSG)</u>								
<i>Capital Outlay:</i>								
4-100-32500-8101-007	Machinery and Equipment - OEMSG	13,499	0	0	0	0	0	0.00%
TOTAL FIRE/RESCUE:		3,806,160	3,939,141	3,946,432	4,046,916	4,555,679	508,763	12.57%

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 on July 2014. The construction of the regional jail included a 50% reimbursement from the Commonwealth of Virginia for construction. 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



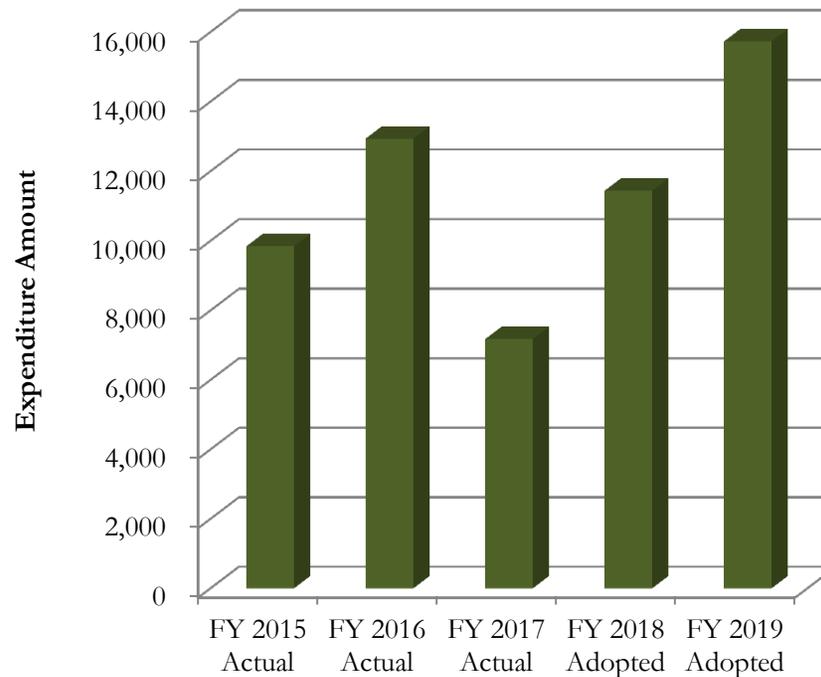
Adult Corrections and Detention Expenditures

Account Number	Account Name	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Adopted Budget	FY 2019 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>ADULT CORRECTIONS & DETENTION (33100):</u>								
4-100-33100-9999	Local Jail	11,485	0	0	0	0	0	0.00%
4-100-33100-5851	Contribution to RSW Regional Jail	1,756,603	2,173,925	2,354,701	2,230,333	2,656,647	426,314	19.11%
TOTAL ADULT CORRECTIONS & DETENTION:		1,768,088	2,173,925	2,354,701	2,230,333	2,656,647	426,314	19.11%

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

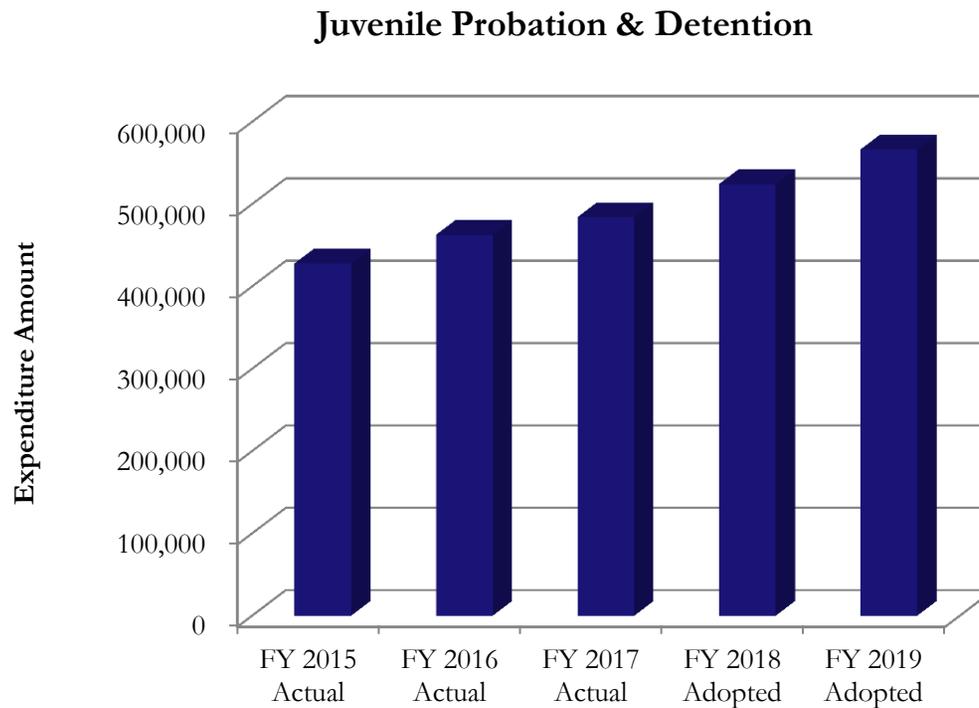


Processing Center Expenditures

Account Number	Account Name	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Adopted Budget	FY 2019 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>PROCESSING CENTER (33200):</u>								
<i>Contractual Services:</i>								
4-100-33200-3180	Contractual Services	2,500	0	4,290	5,198	5,198	0	0.00%
4-100-33200-3310	Repair & Maintenance Services	5	130	513	200	200	0	0.00%
4-100-33200-3320	Maintenance & Service Contracts	0	1,955	1,526	0	4,290	4,290	0.00%
<i>Other Charges:</i>								
4-100-33200-5130	Water & Sewer	2,533	1,018	843	1,100	1,100	0	0.00%
4-100-33200-5230	Telecommunications	0	0	0	4,788	4,788	0	0.00%
<i>Materials and Supplies:</i>								
4-100-33200-6007	Repair & Maintenance Supplies	103	0	0	150	150	0	0.00%
<i>Capital Outlay:</i>								
4-100-33200-8107	Furniture & Fixtures	0	160	0	0	0	0	0.00%
4-100-13200-8207	EDP Equipment (SCAAP Grant)	4,700	9,676	0	0	0	0	0.00%
TOTAL PROCESSING CENTER:		9,841	12,939	7,172	11,436	15,726	4,290	37.51%

JUVENILE PROBATION

Associated with the Juvenile and Domestic Relations District Court is a “court service unit,” often referred to as the 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.



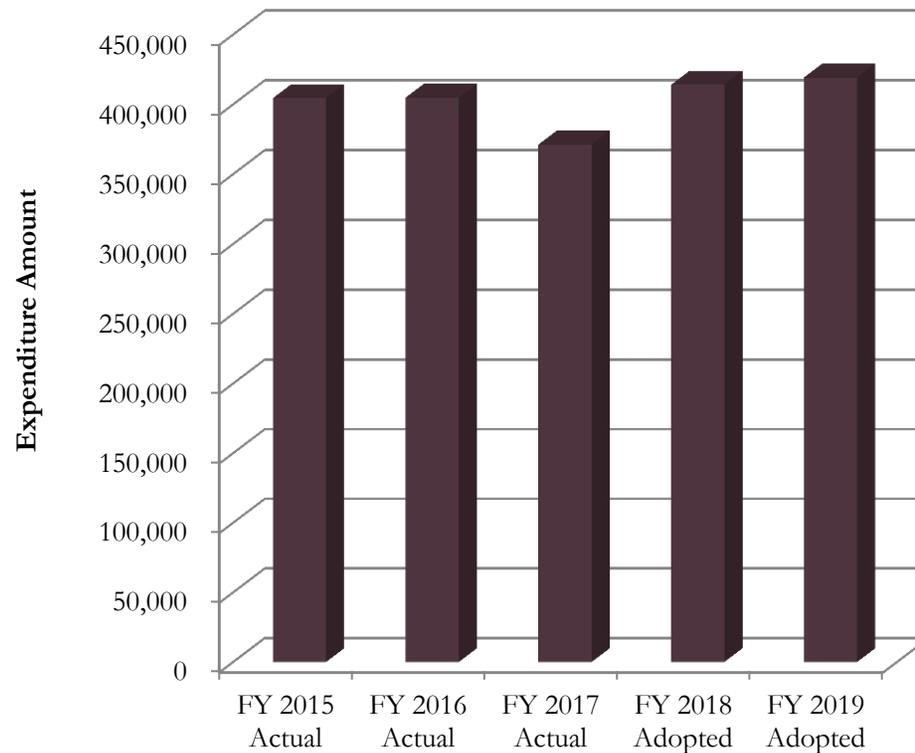
Juvenile Probation Expenditures

Account Number	Account Name	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Adopted Budget	FY 2019 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>JUVENILE PROBATION & DETENTION (33300):</u>								
<i>Other Charges:</i>								
4-100-33300-5230	Telecommunications	2,811	2,692	2,744	2,960	2,960	0	0.00%
4-100-33300-5851	Northwest Regional Juvenile Detention Center	393,996	429,208	454,421	489,919	532,092	42,173	8.61%
<i>Materials and Supplies:</i>								
4-100-33300-6001	Office Supplies	164	(164)	124	300	300	0	0.00%
<u>Virginia Juvenile Community Crime Control Act (VJCCCA) Program:</u>								
<i>Contractual Services:</i>								
4-100-33300-3160-001	Miscellaneous Services - VJCCCA	30,904	30,880	26,407	30,904	30,904	0	0.00%
<i>Materials and Supplies:</i>								
4-100-33300-6001-001	Office Supplies	136	164	577	300	300	0	0.00%
TOTAL JUVENILE PROBATION & DETENTION:		428,011	462,780	484,273	524,383	566,556	42,173	8.04%

BUILDING CODE ENFORCEMENT

The Building Inspection and Code Enforcement 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 Code Enforcement



Building Code Enforcement Expenditures

<u>Account Number</u>	<u>Account Name</u>	<u>FY 2015 Actual Expenditures</u>	<u>FY 2016 Actual Expenditures</u>	<u>FY 2017 Actual Expenditures</u>	<u>FY 2018 Adopted Budget</u>	<u>FY 2019 Adopted Budget</u>	<u>\$ Increase (Decrease)</u>	<u>% Increase (Decrease)</u>
<u>CODE ENFORCEMENT (34410):</u>								
<i>Salaries & Wages:</i>								
4-100-34410-1100	Salaries & Wages – Regular	242,565	254,303	239,457	258,526	260,967	2,441	0.94%
4-100-34410-1700	Stipends	0	0		900	900	0	0.00%
<i>Employee Benefits:</i>								
4-100-34410-2100	FICA/Medicare - Employer	17,091	18,018	17,284	20,364	19,964	(400)	-1.96%
4-100-34410-2210	Virginia Retirement System	27,248	29,474	22,103	25,897	24,453	(1,444)	-5.58%
4-100-34410-2215	Hybrid STD/LTD Premium	0	166	163	0	163		
4-100-34410-2310	Hospitalization Insurance	53,293	56,011	54,511	68,551	70,807	2,256	3.29%
4-100-34410-2400	Group Life Insurance	1,174	1,221	1,184	1,384	1,318	(66)	-4.77%
4-100-34410-2500	VRS Health Insurance Credit	0	330	296	346	309	(37)	-10.69%
4-100-34410-2600	Unemployment Insurance	466	296	145	240	268	28	11.67%
4-100-34410-2700	Workers' Compensation Insurance	1,578	3,595	4,751	3,480	4,723	1,243	35.72%
4-100-34410-2900	Accrued Annual and Sick Leave	135	0	5,446	0	0	0	0.00%
<i>Contractual Services:</i>								
4-100-34410-3150	Professional Services	0	0	0	0	0	0	0.00%
4-100-34410-3310	Repairs and Maintenance	1,164	4,351	3,474	0	1,000	1,000	100.00%
4-100-34410-3320	Maintenance & Service Contract	2,248	2,396	2,659	1,125	2,250	1,125	100.00%
4-100-34410-3320-001	Maintenance & Service Contract	17,285	0	0	0	0	0	0.00%
4-100-34410-3500	Printing	322	308	323	400	400	0	0.00%
4-100-34410-3600	Advertising	0	0	0	150	150	0	0.00%

BUILDING CODE ENFORCEMENT, CONTINUED

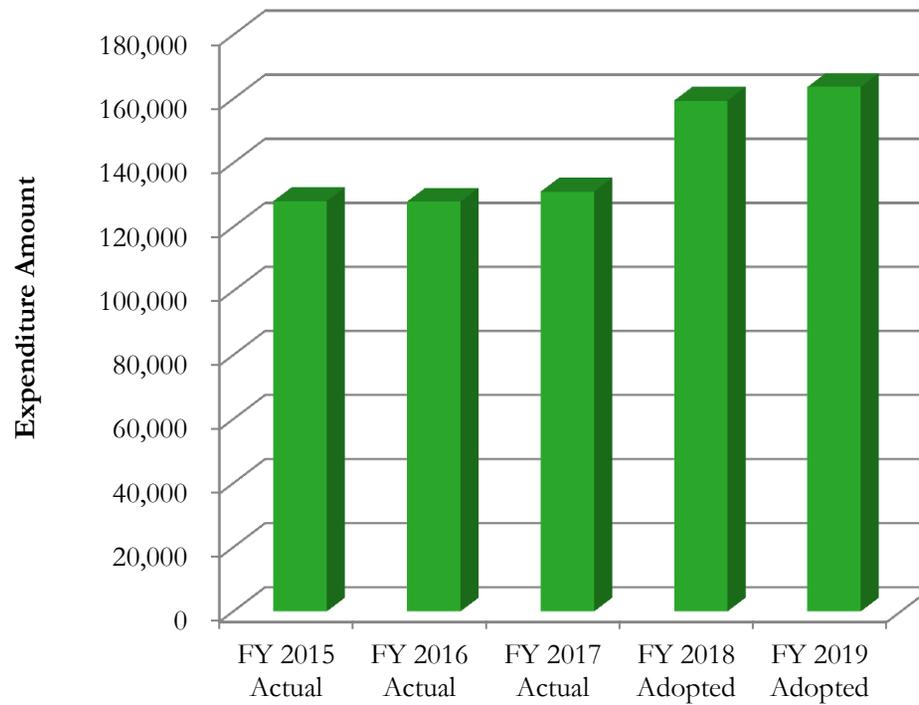
Account Number	Account Name	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Adopted Budget	FY 2019 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Other Charges:</i>								
4-100-34410-5210	Postal Service	1,261	885	414	1,000	1,000	0	0.00%
4-100-34410-5230	Telecommunications	2,534	3,835	3,787	1,900	1,900	0	0.00%
4-100-34410-5305	Auto Insurance	1,866	1,414	1,927	1,927	1,927	0	0.00%
4-100-34410-5510	Mileage	325	0	454	0	0	0	0.00%
4-100-34410-5530	Food & Lodging	610	627	1,234	4,036	3,000	(1,036)	-25.67%
4-100-34410-5540	Convention, Training, & Education	558	909	2,095	2,705	2,400	(305)	-11.28%
4-100-34410-5810	Dues & Association Membership	295	415	495	1,745	900	(845)	-48.42%
<i>Materials and Supplies:</i>								
4-100-34410-6001	Office Supplies	619	698	871	1,500	1,500	0	0.00%
4-100-34410-6008	Vehides Supplies (Gas)	8,192	5,278	4,955	8,240	7,000	(1,240)	-15.05%
4-100-34410-6009	Auto Repairs & Maintenance	1,951	6	0	2,500	1,500	(1,000)	-40.00%
4-100-34410-6011	Uniforms and Wearing Apparel	644	365	390	775	1,000	225	29.03%
4-100-34410-6014	Operating Supplies	0	0	31	0	500	500	100.00%
4-100-34410-6045	Code Books	889	198	2,558	5,184	5,200	16	0.31%
<i>Capital Outlay:</i>								
4-100-34410-8105	Vehide (Code Enforcement)	19,921	19,765	0	0	0	0	0.00%
4-100-34410-8201	Machinery and Equipment	167	36	8	250	250	0	0.00%
4-100-34410-8202	Furniture and Fixtures	0	0	248	250	1,600	1,350	540.00%
4-100-34410-8203	Communications Equipment	0	0	0	400	950	550	137.50%
4-100-34410-8207	EDP Equipment	87	0	0	300	1,000	700	233.33%
TOTAL CODE ENFORCEMENT:		404,487	404,900	371,262	414,075	419,299	5,060	1.22%

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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

<u>Account Number</u>	<u>Account Name</u>	<u>FY 2015 Actual Expenditures</u>	<u>FY 2016 Actual Expenditures</u>	<u>FY 2017 Actual Expenditures</u>	<u>FY 2018 Adopted Budget</u>	<u>FY 2019 Adopted Budget</u>	<u>\$ Increase (Decrease)</u>	<u>% Increase (Decrease)</u>
<u>ANIMAL CONTROL (35100):</u>								
<i>Salaries & Wages:</i>								
4-100-35100-1100	Salaries & Wages – Regular	76,811	71,345	75,993	79,532	80,599	1,067	1.34%
4-100-35100-1200	Salaries & Wages-Part-Time	0	0	0	0	0	0	100.00%
4-100-35100-1700	Stipends - On-Call	2,874	1,826	0	0	3,175	3,175	100.00%
<i>Employee Benefits:</i>								
4-100-35100-2100	FICA/Medicare - Employer	5,686	5,195	5,598	6,084	6,166	82	1.34%
4-100-35100-2210	Virginia Retirement System	8,292	8,351	7,335	7,723	7,552	(171)	-2.21%
4-100-35100-2310	Hospitalization Insurance	21,767	21,004	19,063	21,636	23,605	1,969	9.10%
4-100-35100-2400	Group Life Insurance	361	346	393	398	419	21	5.25%
4-100-35100-2600	Unemployment Insurance	166	204	48	80	65	(15)	-18.75%
4-100-35100-2700	Workers' Compensation Insurance	473	1,071	701	1,431	800	(631)	-44.10%
4-100-35100-2900	Accrued Annual & Sick Leave	0	1,185	0	4,818	4,818	0	0.00%
<i>Contractual Services:</i>								
4-100-35100-3110	Professional Health Services	0	713	0	1,452	3,052	1,600	110.19%
4-100-35100-3310	Repairs and Maintenance	246	2,363	3,230	3,221	2,878	(343)	-10.65%
4-100-35100-3320	Maintenance & Service Contract	0	75	0	4,088	6,000	1,912	46.77%
<i>Other Charges:</i>								
4-100-35100-3600	Advertising	0	0	27	0	0	0	0.00%
4-100-35100-5230	Telecommunications	2,534	3,358	2,564	2,886	2,886	0	0.00%
4-100-35100-5305	Auto Insurance	933	942	1,445	482	963	481	99.79%

ANIMAL CONTROL, CONTINUED

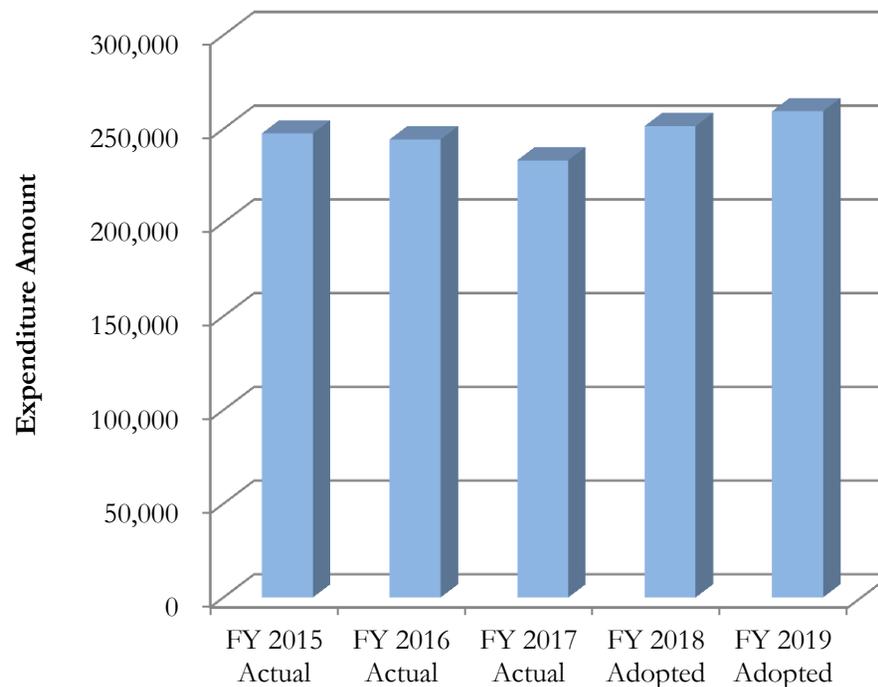
Account Number	Account Name	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Adopted Budget	FY 2019 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-35100-5540	Convention, Training, & Education	190	1,200	1,005	1,975	1,975	0	0.00%
4-100-35100-5810	Dues and Memberships	0	45	0	45	195	150	333.33%
4-100-35100-5820	Claims/Seized Animal Care	0	1,517	199	1,000	1,000	0	0.00%
<i>Materials and Supplies:</i>								
4-100-35100-6008	Vehicles Supplies (Gas)	6,330	4,583	6,573	13,805	8,747	(5,058)	-36.64%
4-100-35100-6009	Auto Repairs & Maintenance	721	37	85	243	243	0	0.00%
4-100-35100-6010	Police Supplies	0	0	3,113	3,127	3,127	0	0.00%
4-100-35100-6011	Uniforms and Wearing Apparel	75	1,089	628	1,266	1,266	0	0.00%
4-100-35100-6033	Dog Tags	615	650	761	676	704	28	4.14%
4-100-35100-6099	Dog Warden Supplies	15	810	2,291	3,496	3,496	0	0.00%
TOTAL ANIMAL CONTROL:		128,089	127,909	131,053	159,464	163,731	4,266	2.68%

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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 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Adopted Budget	FY 2019 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>ANIMAL SHELTER (35200):</u>								
<i>Salaries & Wages:</i>								
4-100-35200-1100	Salaries & Wages – Regular	129,971	127,864	119,834	126,173	129,958	3,785	3.00%
4-100-35200-1300	Salaries & Wages – Part-Time	11,119	11,695	13,667	15,353	15,814	461	3.00%
<i>Employee Benefits:</i>								
4-100-35200-2100	FICA/Medicare - Employer	10,609	10,322	10,057	10,827	11,152	325	3.00%
4-100-35200-2210	Virginia Retirement System	14,616	15,019	11,642	12,619	12,177	(442)	-3.50%
4-100-35200-2215	Hybrid STD/LTD Premium		149	223				
4-100-35200-2310	Hospitalization Insurance	24,147	25,200	24,438	28,656	31,264	2,608	9.10%
4-100-35200-2400	Group Life Insurance	629	622	623	676	676	0	0.03%
4-100-35200-2500	VRS Health Insurance Credit		169	156	169	169	0	0.03%
4-100-35200-2600	Unemployment Insurance	461	313	120	200	167	(33)	-16.50%
4-100-35200-2700	Workers' Compensation Insurance	867	2,006	1,319	1,636	1,365	(271)	-16.56%
4-100-35200-2900	Accrued Annual & Sick Leave	933	0	0	0	0	0	0.00%
<i>Contractual Services:</i>								
4-100-35200-3310	Repairs & Maintenance	398	1,434	641	1,600	1,600	0	0.00%
4-100-35200-3320	Maintenance & Service Contract	2,084	1,277	1,153	2,130	1,980	(150)	-7.04%
4-100-35200-3500	Printing	237	340	196	500	600	100	20.00%
4-100-35200-3600	Advertising	0	0	0	50	50	0	0.00%
<i>Other Charges:</i>								
4-100-35200-5110	Electrical Services	8,276	7,366	7,258	10,000	10,000	0	0.00%
4-100-35200-5120	Heating Services	1,893	1,496	979	3,000	3,000	0	0.00%

ANIMAL SHELTER, CONTINUED

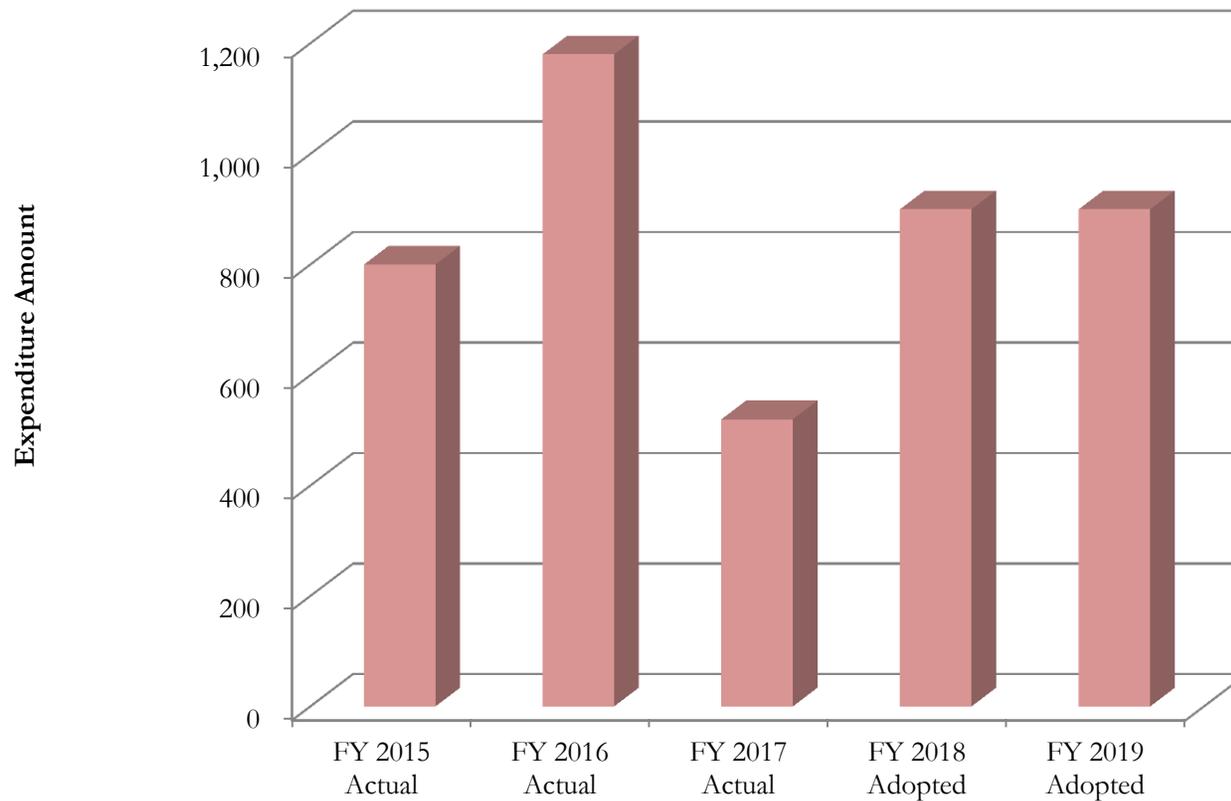
Account Number	Account Name	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Adopted Budget	FY 2019 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-35200-5130	Water & Sewer	414	362	53	400	400	0	0.00%
4-100-35200-5210	Postal Service	167	202	106	100	100	0	0.00%
4-100-35200-5230	Telecommunications	6,256	6,231	6,044	2,400	2,400	0	0.00%
4-100-35200-5305	Auto Insurance	933	471	482	963	963	0	0.00%
4-100-35200-5510	Mileage	0	0	0	50	50	0	0.00%
4-100-35200-5530	Food & Lodging	0	0	0	500	500	0	0.00%
4-100-35200-5540	Convention, Training, & Education	180	0	150	500	500	0	0.00%
4-100-35200-5610	Payment to Health Department	0	840	964	1,000	1,500	500	50.00%
4-100-35200-5810	Dues & Association Membership	0	90	0	100	100	0	0.00%
<i>Materials and Supplies:</i>								
4-100-35200-6001	Office Supplies	1,127	2,168	1,452	2,000	2,000	0	0.00%
4-100-35200-6004	Medical & Lab Supplies	10,237	10,619	6,600	10,800	10,905	105	0.97%
4-100-35200-6005	Laundry/Housekeeping Services	601	249	788	4,500	5,050	550	12.22%
4-100-35200-6007	Repairs & Maintenance Supplies	0	57	0	300	300	0	0.00%
4-100-35200-6008	Vehicles Supplies (Gas)	452	226	581	500	550	50	10.00%
4-100-35200-6009	Auto Repairs & Maintenance	0	0	0	500	500	0	0.00%
4-100-35200-6011	Uniforms and Wearing Apparel	781	1,020	735	1,000	1,000	0	0.00%
4-100-35200-6014	Operating Supplies	5,574	3,402	4,525	1,700	1,990	290	17.06%
4-100-35200-6030	Dog and Cat Food	266	197	39	300	300	0	0.00%
4-100-35200-6099	Spay & Neuter	14,377	12,731	16,543	10,000	10,000	0	0.00%
<i>Capital Outlay:</i>								
4-100-35200-8102	Furniture and Fixtures	0	187	1,879	300	300	0	0.00%
TOTAL ANIMAL SHELTER:		247,603	244,324	233,246	251,502	259,379	7,878	3.13%

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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



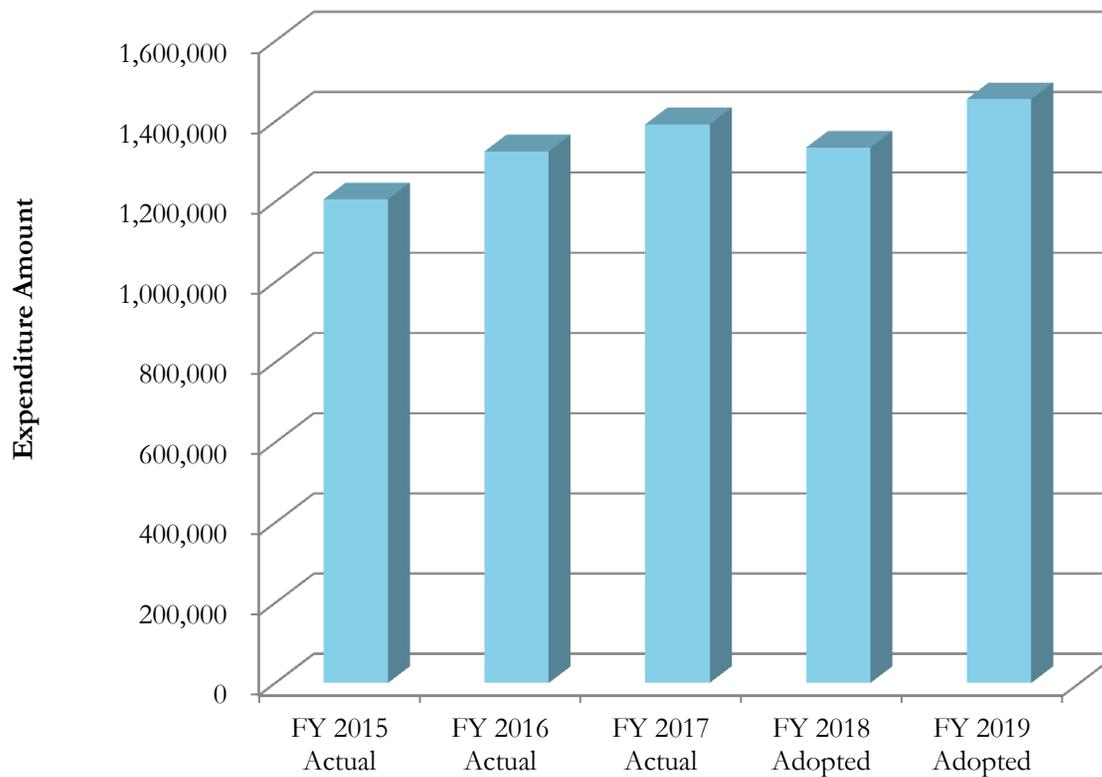
Medical Examiner Expenditures

Account Number	Account Name	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Adopted Budget	FY 2019 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>MEDICAL EXAMINER (35300):</u>								
<i>Contractual Services:</i>								
4-100-35300-3110	Professional Health Services	800	1,180	520	900	900	0	0.00%
TOTAL MEDICAL EXAMINER:		800	1,180	520	900	900	0	0.00%

EMERGENCY COMMUNICATIONS CENTER

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

Emergency Communications Center



Emergency Communications Center Expenditures

Account Number	Account Name	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Adopted Budget	FY 2019 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>EMERGENCY COMMUNICATIONS CENTER (35500):</u>								
<i>Salaries & Wages:</i>								
4-100-35500-1100	Salaries & Wages – Regular	625,643	681,685	665,967	679,286	751,631	72,345	10.65%
4-100-35500-1200	Salaries & Wages – Overtime	60,260	69,164	63,563	65,082	67,034	1,952	3.00%
4-100-35500-1300	Salaries & Wages-Part-Time	1,935	1,251	5,540	5,075	5,075	0	0.00%
4-100-35500-1700	Stipends - On-Call	0	0	6,105	0	0	0	0.00%
<i>Employee Benefits:</i>								
4-100-35500-2100	FICA/Medicare - Employer	47,938	52,542	52,182	57,332	63,016	5,684	9.91%
4-100-35500-2210	Virginia Retirement System	67,991	76,896	62,970	65,959	76,709	10,750	16.30%
4-100-35500-2215	Hybrid STD/LTD Premium	228	527	617	884	800	(84)	-9.50%
4-100-35500-2310	Hospitalization Insurance	164,138	177,335	167,042	191,059	215,984	24,925	13.05%
4-100-35500-2400	Group Life Insurance	2,920	3,185	3,385	3,572	4,257	686	19.20%
4-100-35500-2500	VRS Health Insurance Credit	0	863	843	893	869	(24)	-2.67%
4-100-35500-2600	Unemployment Insurance	1,689	745	479	840	600	(240)	-28.57%
4-100-35500-2700	Workers' Compensation Insurance	630	429	466	912	700	(212)	-23.25%
4-100-35500-2900	Accred Annual & Sick Leave Payout	53	1,394	2,047	1,135	0	(1,135)	-100.00%
<i>Contractual Services:</i>								
4-100-35500-3180	Contractual Services	402	344	181	5,000	0	(5,000)	-100.00%
4-100-35500-3310	Repairs & Maintenance	3,416	4,245	2,768	0	5,000	5,000	100.00%
4-100-35500-3310-001	Repairs & Maintenance - FEMA	0	0	0	0	0	0	0.00%
4-100-35500-3320	Maintenance & Service Contract	94,634	130,818	97,658	137,000	142,000	5,000	3.65%

EMERGENCY COMMUNICATIONS CENTER, CONTINUED

Account Number	Account Name	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Adopted Budget	FY 2019 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Other Charges:</i>								
4-100-35500-5210	Electrial Services	0	0	902	0	0	0	0.00%
4-100-35500-5210	Postal Service	57	148	118	100	150	50	50.00%
4-100-35500-5230	Telecommunications	73,678	77,235	76,520	80,905	82,000	1,095	1.35%
4-100-35500-5305	Auto Insurance	0	471	482	637	500	(137)	-21.51%
4-100-35500-5510	Mileage	394	322	505	1,000	1,000	0	0.00%
4-100-35500-5530	Food & Lodging	1,889	1,288	1,914	1,500	1,500	0	0.00%
4-100-35500-5540	Convention, Training, & Education	2,680	965	1,313	3,750	3,750	0	0.00%
4-100-35500-5810	Dues & Association Membership	518	843	618	1,000	1,000	0	0.00%
<i>Materials and Supplies:</i>								
4-100-35500-6001	Office Supplies	5,665	4,716	5,158	5,100	5,100	0	0.00%
4-100-35500-6008	Vehides Supplies (Gas)	1,909	1,612	306	2,000	1,000	(1,000)	-50.00%
4-100-35500-6009	Vehicle Repairs & Maintenance	16	0	1,522	150	150	0	0.00%
4-100-35500-6011	Uniforms and Wearing Apparel	1,466	1,170	1,303	2,000	2,300	300	15.00%
4-100-35500-6014	Operating Supplies	0	73	0	0	0	0	0.00%
<i>Payment to Joint Operations:</i>								
4-100-35500-7005	Training School	11,107	12,963	12,558	16,700	16,700	0	0.00%
<i>Capital Outlay:</i>								
4-100-35500-8101	Machinery and Equipment	4,685	0	504	0	0	0	0.00%
4-100-35500-8102	Furniture & Fixtures	2,000	1,998	2,501	2,500	3,500	1,000	40.00%

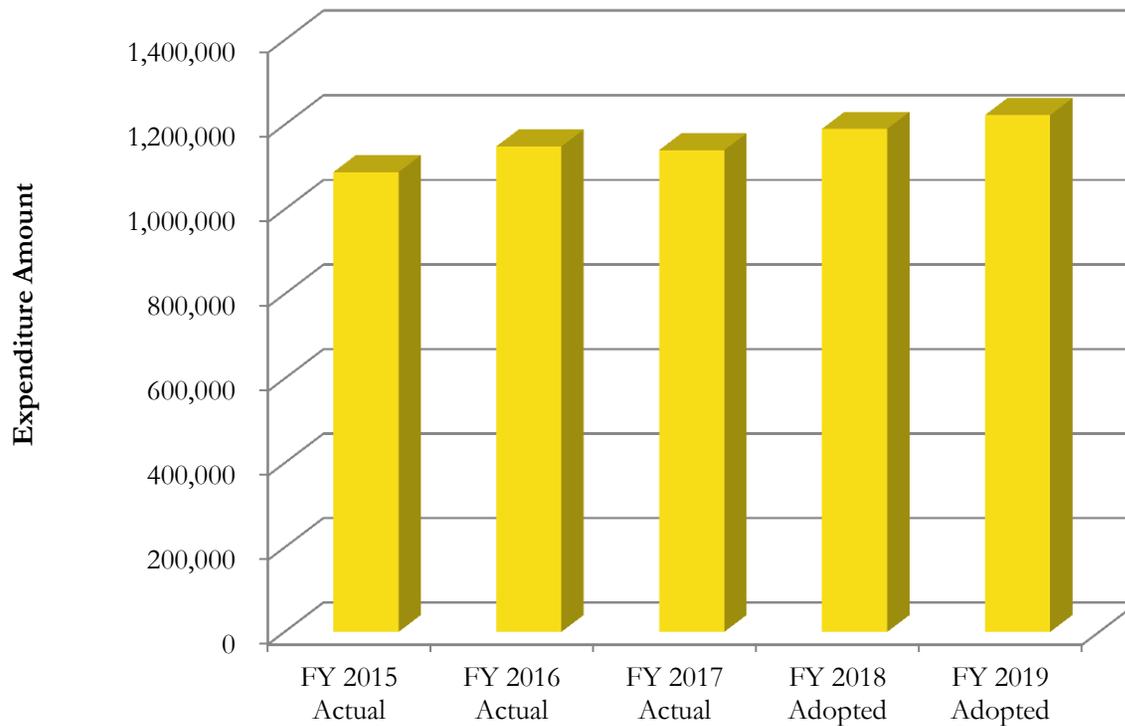
EMERGENCY COMMUNICATIONS CENTER, CONTINUED

Account Number	Account Name	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Adopted Budget	FY 2019 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-35500-8103	Communications Equipment	915	535	1,938	0		0	0.00%
4-100-35500-8207	EDP Equipment	26,807	19,208	111,227	3,000	3,000	0	0.00%
4-100-35500-8207	EDP Equipment (VITA Grant)	0	0	41,212	0	0	0	0.00%
TOTAL EMERGENCY COMMUNICATIONS:		1,205,662	1,324,970	1,392,416	1,334,371	1,455,326	120,955	9.06%

GENERAL PROPERTIES

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

General Properties



General Properties Expenditures

Account Number	Account Name	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Adopted Budget	FY 2019 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>GENERAL PROPERTIES (43200):</u>								
<i>Salaries & Wages:</i>								
4-100-43200-1100	Salaries & Wages – Regular	239,416	247,259	247,592	244,633	255,020	10,387	4.25%
4-100-43200-1300	Salaries & Wages – Part-Time	90,863	97,539	90,941	100,617	107,573	6,956	6.91%
<i>Employee Benefits:</i>								
4-100-43200-2100	FICA/Medicare - Employer	23,885	25,035	24,725	27,206	27,738	532	1.96%
4-100-43200-2210	Virginia Retirement System	26,582	28,346	24,041	24,762	23,895	(867)	-3.50%
4-100-43200-2215	Hybrid STD/LTD Premium	192	199	168	200	200	0	0.00%
4-100-43200-2310	Hospitalization Insurance	55,880	55,476	54,485	64,901	66,824	1,923	2.96%
4-100-43200-2400	Group Life Insurance	1,144	1,174	1,288	1,326	1,326	(0)	-0.01%
4-100-43200-2500	VRS Health Insurance Credit		318	322	332	331	(1)	-0.16%
4-100-43200-2600	Unemployment Insurance	1,469	587	274	800	404	(396)	-49.50%
4-100-43200-2700	Workers' Compensation Insurance	1,824	5,590	5,501	6,595	5,660	(935)	-14.18%
4-100-43200-2810	Safety Apparel Allowance Stipend	0	375	375	375	375	0	0.00%
<i>Contractual Services:</i>								
4-100-43200-3310	Repairs & Maintenance	33,617	75,303	74,507	70,473	70,473	0	0.00%
4-100-43200-3320	Maintenance & Service Contracts	138,885	152,353	156,581	143,158	156,581	13,423	9.38%
4-100-43200-5110	Electrical Services	259,971	260,956	245,961	272,887	272,887	0	0.00%
4-100-43200-5120	Heating Services	28,001	16,396	20,755	34,000	34,000	0	0.00%
4-100-43200-5130	Water & Sewer	15,732	17,680	15,340	12,300	12,300	0	0.00%
4-100-43200-5230	Telecommunications	34,171	35,860	36,553	28,500	28,500	0	0.00%
4-100-43200-5301	Boiler Insurance	4,513	4,296	4,434	4,434	4,434	0	0.00%

GENERAL PROPERTIES, CONTINUED

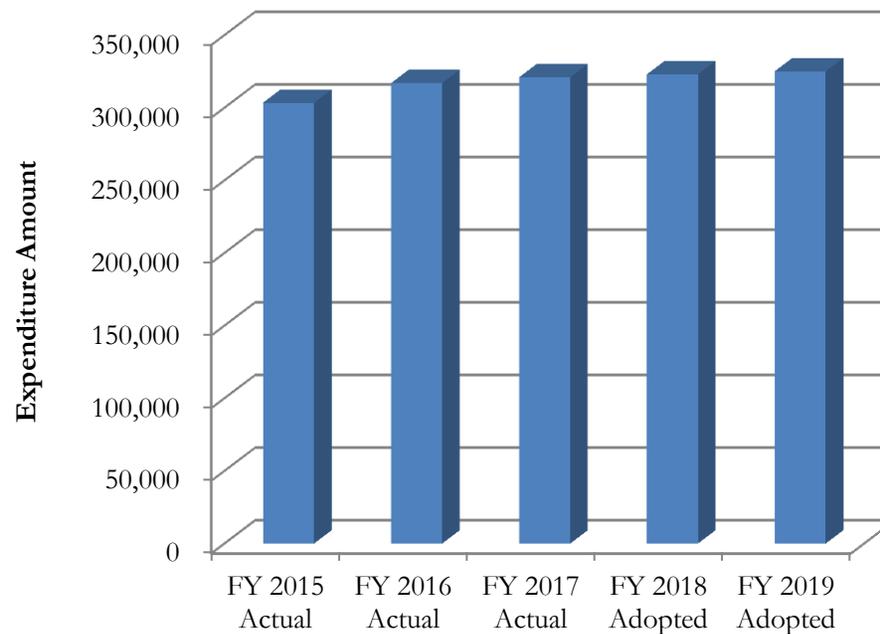
Account Number	Account Name	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Adopted Budget	FY 2019 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-43200-5302	Fire Insurance	27,826	27,566	32,442	32,396	32,442	46	0.14%
4-100-43200-5305	Auto Insurance	7,475	7,539	9,634	7,294	9,364	2,070	28.38%
4-100-43200-5309	Contractors Equipment Insurance	14	14	15	14	14	0	0.00%
4-100-43200-5540	Convention, Training, & Education	0	0	0	375	375	0	0.00%
<i>Materials and Supplies:</i>								
4-100-43200-6001	Office Supplies	499	515	239	458	458	0	0.00%
4-100-43200-6004	Safety Supplies & Equipment	224	10	0	700	700	0	0.00%
4-100-43200-6005	Laundry/Housekeeping Services	34,622	27,745	24,915	32,000	32,000	0	0.00%
4-100-43200-6007	Repairs & Maintenance Supplies	21,664	42,245	47,091	56,500	56,000	(500)	-0.88%
4-100-43200-6008	Vehides Supplies (Gas)	7,259	4,418	6,126	6,771	6,771	0	0.00%
4-100-43200-6009	Auto Repairs & Maintenance	4,372	3,197	789	4,500	4,500	0	0.00%
4-100-43200-6010	Traffic Control Maintenance Supplies	0	5,372	3,541	8,500	8,500	0	0.00%
4-100-43200-6011	Uniforms and Wearing Apparel	4,908	5,510	2,714	2,728	2,892	164	6.01%
4-100-43200-6014	Operating Supplies	0	0	0	0	500	500	100.00%
<i>Capital Outlay:</i>								
4-100-43200-8201	Machinery and Equipment	0	0	8,655	750	0	(750)	-100.00%
<u>County Farm:</u>								
<i>Contractual Services:</i>								
4-100-43200-3310-0002	Repairs & Maintenance - County Farm	23,250	0	0	0	0	0	0.00%
TOTAL GENERAL PROPERTIES:		1,088,258	1,148,873	1,140,004	1,190,485	1,223,037	32,552	2.73%

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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. Currently, Shenandoah County’s share is 41.969 percent and the State share is set at 58.031 percent. The Shenandoah County Health Department is located within the Health and Human Services (HHS) Building.

Local Health Department



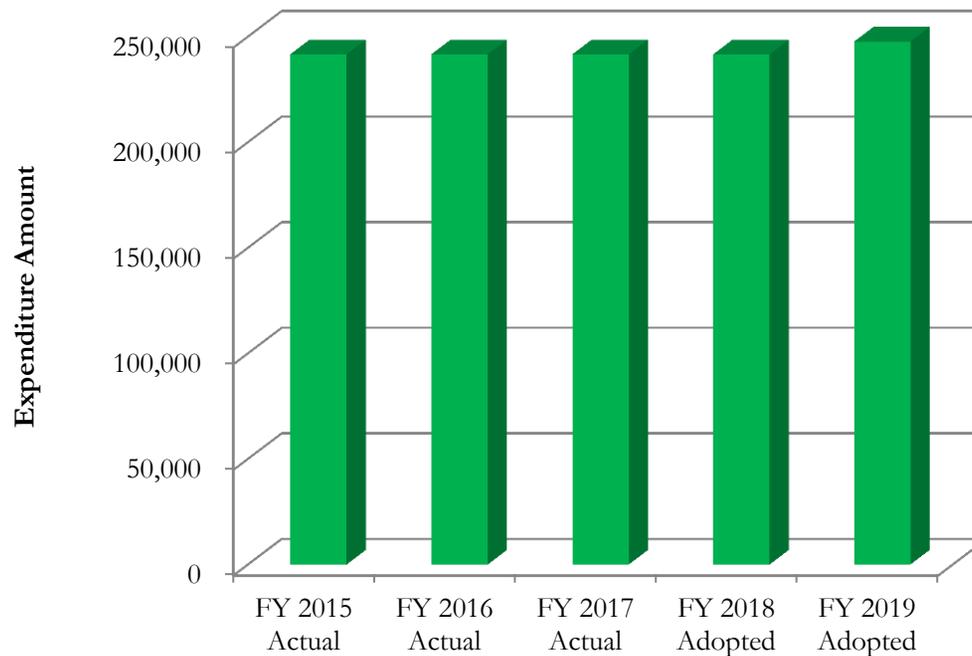
Local Health Department Expenditures

<u>Account Number</u>	<u>Account Name</u>	<u>FY 2015 Actual Expenditures</u>	<u>FY 2016 Actual Expenditures</u>	<u>FY 2017 Actual Expenditures</u>	<u>FY 2018 Adopted Budget</u>	<u>FY 2019 Adopted Budget</u>	<u>\$ Increase (Decrease)</u>	<u>% Increase (Decrease)</u>
<u>LOCAL HEALTH DEPARTMENT (51100):</u>								
<i>Other Charges:</i>								
4-100-51100-5610	Health Department	303,374	316,933	320,932	322,998	325,047	2,049	0.63%
TOTAL LOCAL HEALTH DEPARTMENT:		303,374	316,933	320,932	322,998	325,047	2,049	0.63%

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



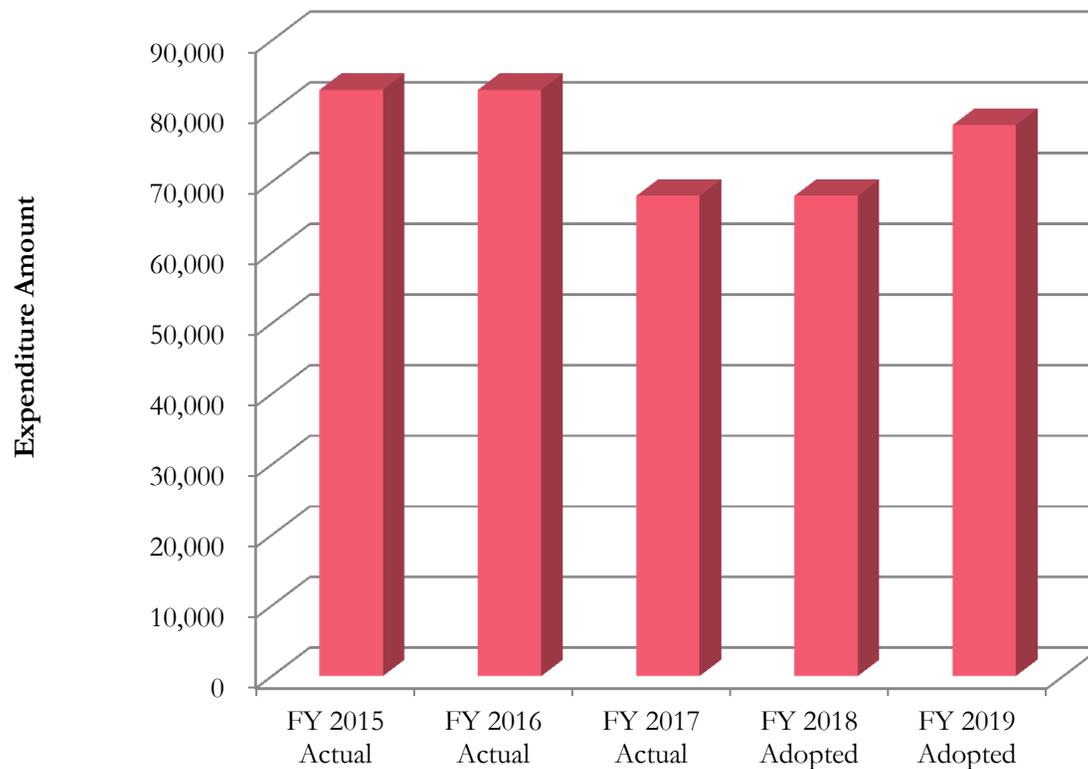
Mental Health Expenditures

Account Number	Account Name	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Adopted Budget	FY 2019 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>MENTAL HEALTH (52100):</u>								
<i>Other Charges:</i>								
4-100-52100-5620	Northwestern Community Services	240,646	240,646	240,646	240,646	246,662	6,016	2.50%
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	241,646	241,646	247,662	6,016	2.49%

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



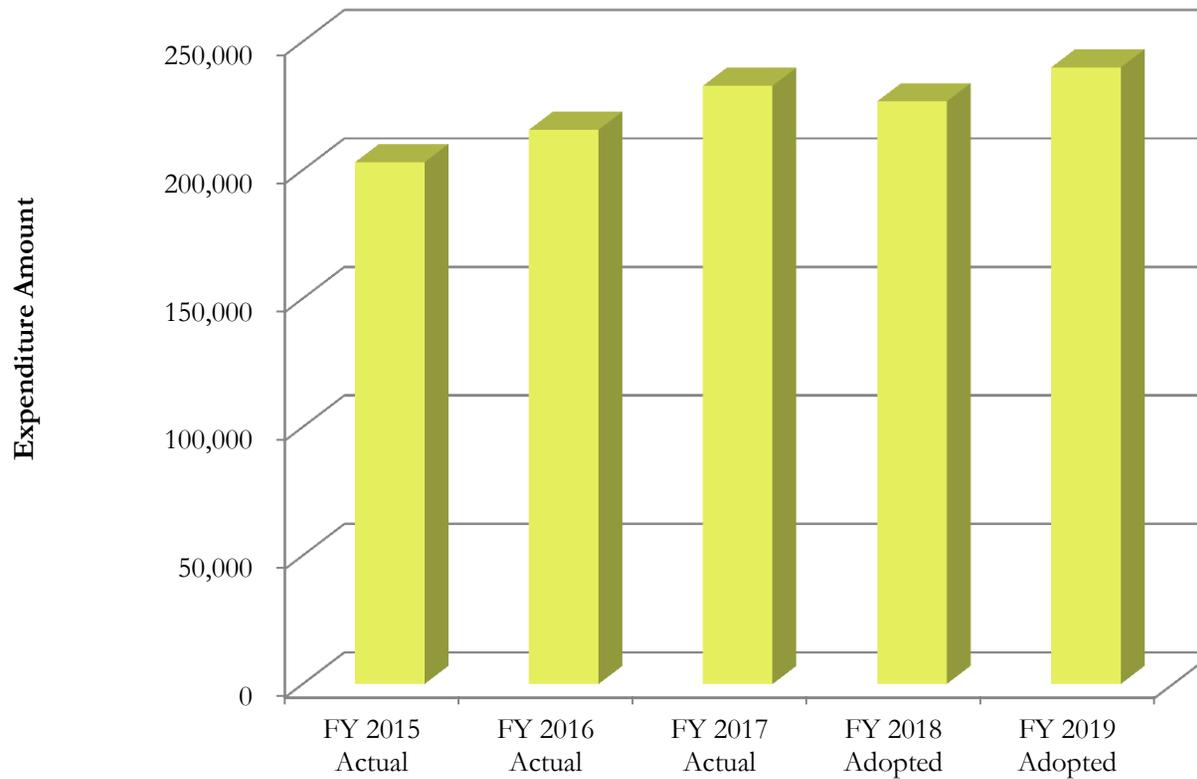
Area Agency on Aging Expenditures

Account Number	Account Name	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Adopted Budget	FY 2019 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>AREA AGENCY ON AGING (53230):</u>								
<i>Other Charges:</i>								
4-100-53230-5656	Shenandoah Area Agency on Aging	83,000	83,000	68,000	68000	78000	10000	14.71%
TOTAL AREA AGENCY ON AGING:		83,000	83,000	68,000	68000	78000	10000	14.71%

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



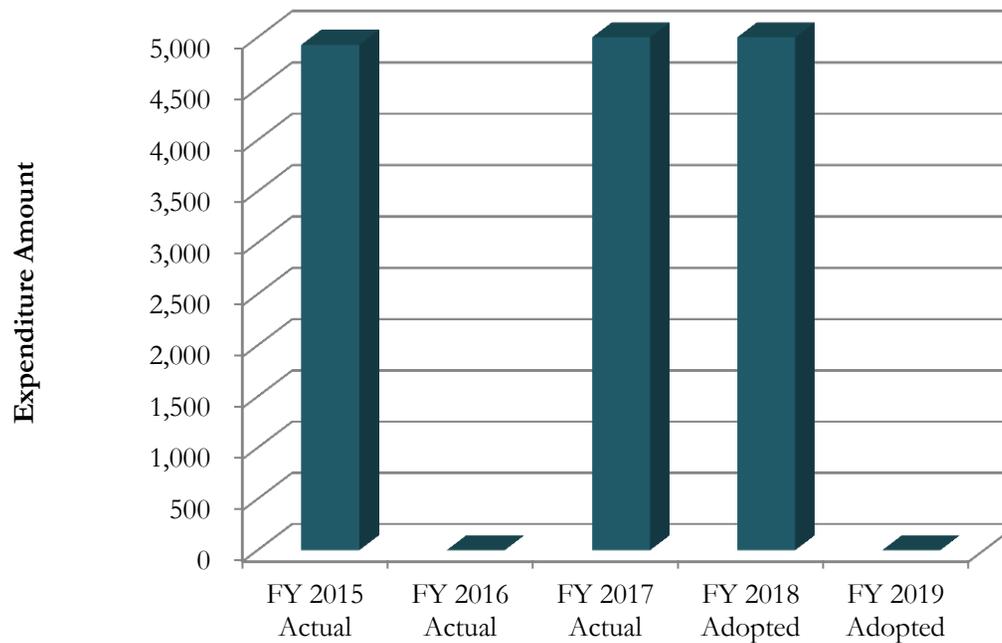
Tax Relief for Elderly/Handicapped Expenditures

Account Number	Account Name	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Adopted Budget	FY 2019 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>TAX RELIEF ELDERLY/HANDICAPPED (53300)</u>								
<i>Other Charges:</i>								
4-100-53300-5865	Tax Relief Elderly/Handicapped	203,030	215,677	232,777	226,684	239,929	13,245	5.84%
TOTAL TAX RELIEF ELDERLY/HANDICAPPED:		203,030	215,677	232,777	226,684	239,929	13,245	5.84%

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

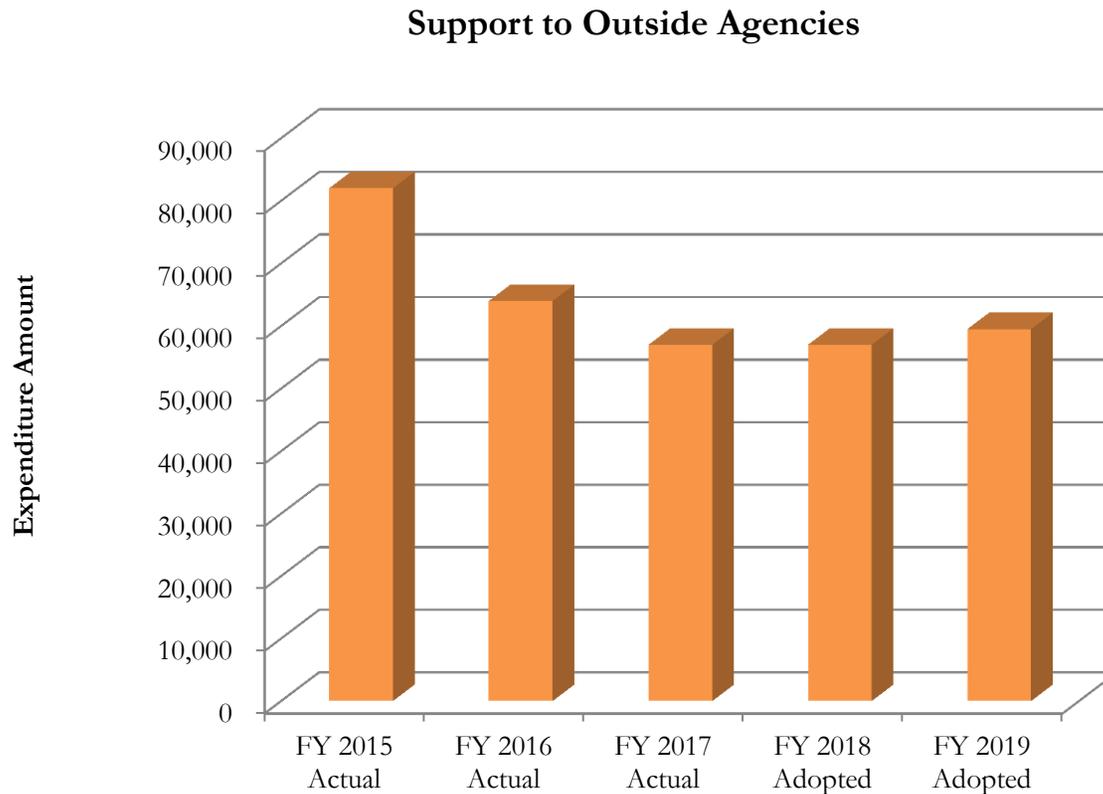


County Farm/Home Expenditures

Account Number	Account Name	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Adopted Budget	FY 2019 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>COUNTY FARM/HOME (53400):</u>								
<i>Materials and Supplies:</i>								
4-100-53400-6007	Repairs and Maintenance Supplies	4,927	0	5,000	5,000	0	-5,000	-100.00%
TOTAL COUNTY FARM/HOME:		4,927	0	5,000	5,000	0	(5,000)	-100.00%

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 2016, 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 Shenandoah Dental Clinic, Help with Housing, and A Small Hand.



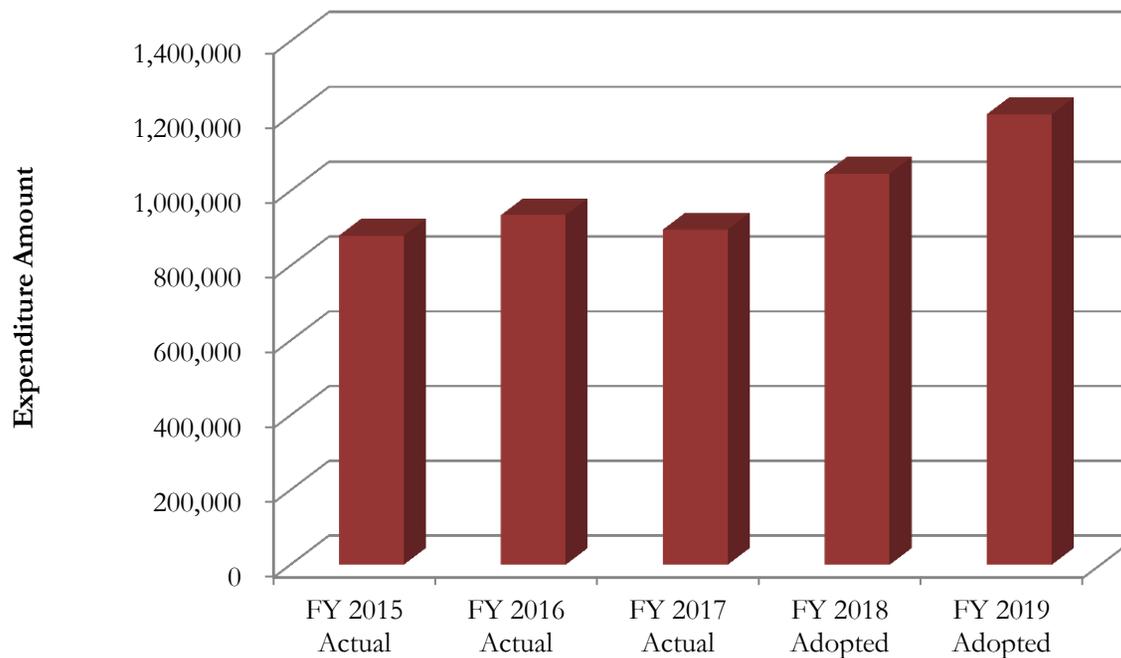
Support to Outside Agencies Expenditures

Account Number	Account Name	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Adopted Budget	FY 2019 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>SUPPORT TO OUTSIDE AGENCIES (53500):</u>								
<i>Other Charges:</i>								
4-100-53500-5657	Shenandoah Alliance for Shelter Response, Inc	40,000	15,000	10,000	10,000	12,500	2,500	25.00%
4-100-53500-5660	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%
4-100-53500-5687	Shenandoah Counseling Clinic	0	0	0	0	0	0	0.00%
4-100-53500-5689	Shenandoah Dental Clinic	0	5,000	5,000	5,000	5,000	0	0.00%
4-100-53500-5692	A Small Hand	0	2,000	0	0	0	0	0.00%
TOTAL SUPPORT TO OUTSIDE AGENCIES:		82,000	64,000	57,000	57,000	59,500	2,500	4.39%

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.

Department of Social Services



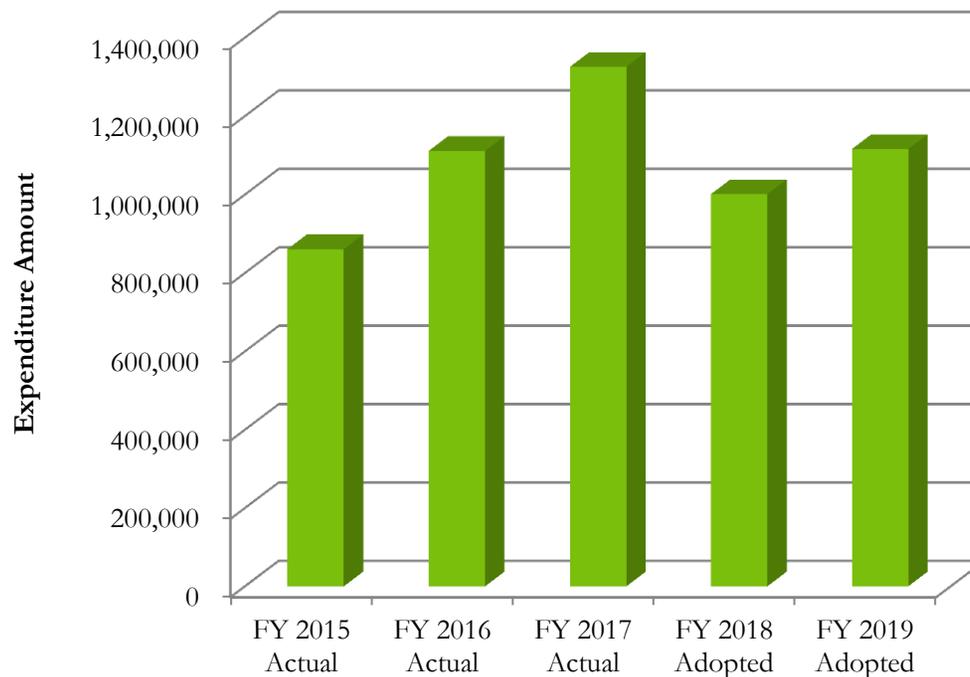
Department of Social Services Expenditures

Account Number	Account Name	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Adopted Budget	FY 2019 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>SOCIAL SERVICES DEPARTMENT (53100):</u>								
<i>Other Charges:</i>								
4-100-93200-0140	Transfer to Social Services Fund (Fund 140)	880,922	935,619	896,721	1,046,521	1,205,210	158,689	15.16%
TOTAL SOCIAL SERVICES DEPARTMENT:		880,922	935,619	896,721	1,046,521	1,205,210	158,689	15.16%

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.

Comprehensive Services Act



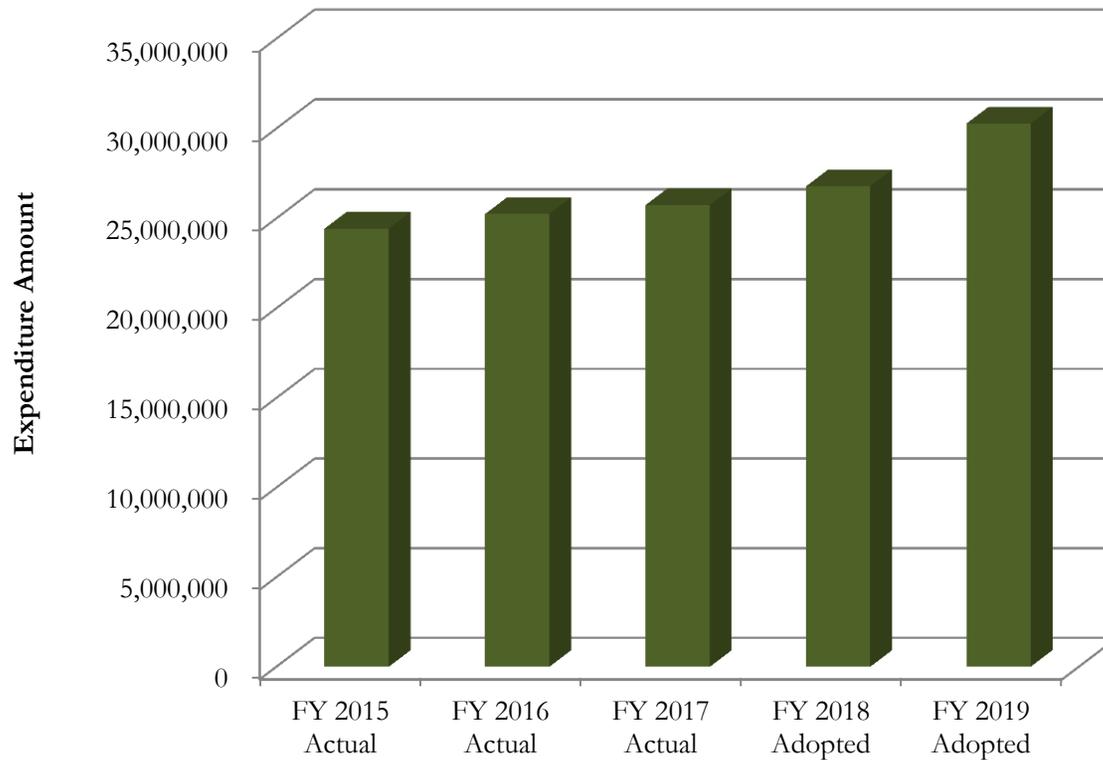
Children's Services Act Expenditures

Account Name	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Adopted Budget	FY 2019 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>CHILDRENS SERVICES ACT (53600):</u>							
<i>Salaries & Wages:</i>							
4-250-53600-1100 Salaries & Wages – Regular	25,901	25,062	51,877	44,680	0	-44,680	-100.00%
<i>Employee Benefits:</i>							
4-250-53600-2100 FICA/Medicare - Employer	1,981	1,917	3,997	3,420	0	-3,420	-100.00%
4-250-53600-2210 Virginia Retirement System	0	0	3,281	4,397	0	-4,397	-100.00%
4-250-53600-2310 Hospitalization Insurance	0	0	5,322	7,164	0	-7,164	-100.00%
4-250-53600-2400 Group Life Insurance	0	0	176	232	0	-232	-100.00%
4-100-53600-2500 VRS Health Insurance Credit			44	60	0	-60	-100.00%
4-250-53600-2700 Workers' Compensation Insurance	0	0	300	300	0	-300	-100.00%
4-250-53600-2600 Unemployment Insurance	95	75	40	40	0	-40	-100.00%
4-250-53600-2900 Accrued Annual & Sick Leave	0	0	826	0	0	0	0.00%
<i>Other Charges:</i>							
4-250-53600-5510 Travel (Mileage)	27	0	0	30	0	-30	-100.00%
4-250-53600-5530 Travel (Food and Lodging)	0	400	0	250	0	-250	-100.00%
4-250-53600-5540 Travel (Convention and Education)	150	0	0	150	0	-150	-100.00%
4-100-93200-0250 Transfer to CSA Fund (Fund 250)	832,448	1,083,781	1,259,701	940,275	1,116,000	175,725	18.69%
<i>Materials and Supplies:</i>							
4-250-53600-6001 Office Supplies	2	0	0	100	0	-100	-100.00%
TOTAL COMPREHENSIVE SERVICES ACT:	860,606	1,111,235	1,325,564	1,001,098	1,116,000	114,902	11.48%

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 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Adopted Budget *	FY 2019 Adopted Budget *	\$ Increase (Decrease)	% Increase (Decrease)
<u>ADMINISTRATION OF SCHOOLS (61000):</u>								
<i>Other Charges:</i>								
4-100-93200-0205	Transfer to School Fund (Fund 205)	24,430,508	25,245,580	25,746,050	26,785,946	30,273,197	3,487,251	13.02%
TOTAL ADMINISTRATION OF SCHOOLS:		24,430,508	25,245,580	25,746,050	26,785,946	30,273,197	3,487,251	13.02%

FY 2018 Adopted Budget:

Note that the "FY 2018 Adopted Budget" amounts include Capital Improvement Projects for Fiscal Year 2018 in the amount of \$1,012,749; the calculation is \$25,773,197 for operations and \$1,012,749 for CIP totaling \$26,785,946.

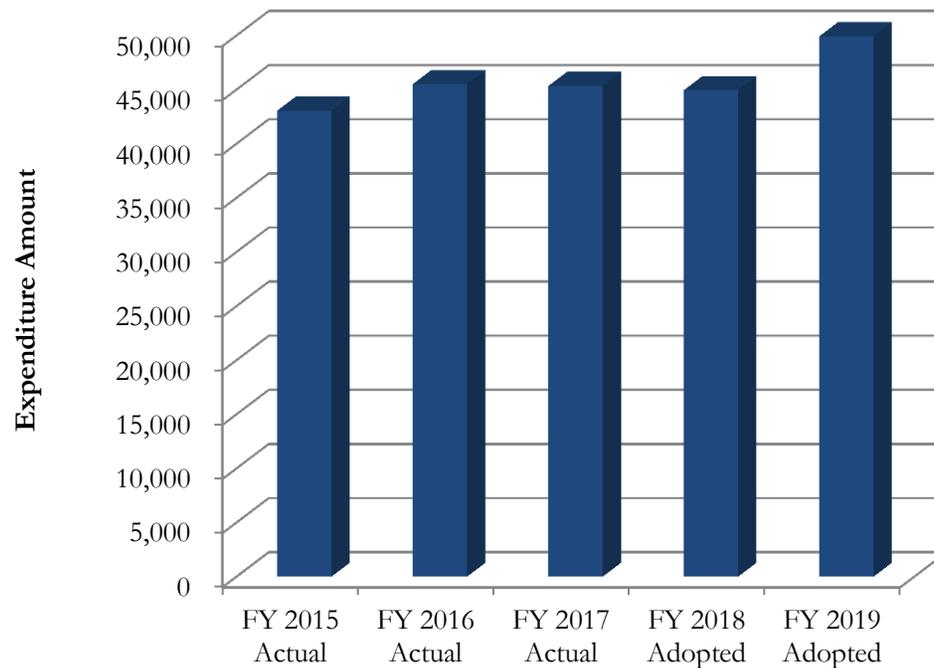
FY 2019 Adopted Budget:

Note that the "FY 2019 Adopted Budget" amounts include Capital Improvement Projects for Fiscal Year 2019 in the amount of \$2,500,000; the calculation is \$27,773,197 for operations and \$2,500,000 for CIP totaling \$30,273,197.

COMMUNITY COLLEGE

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

Community College

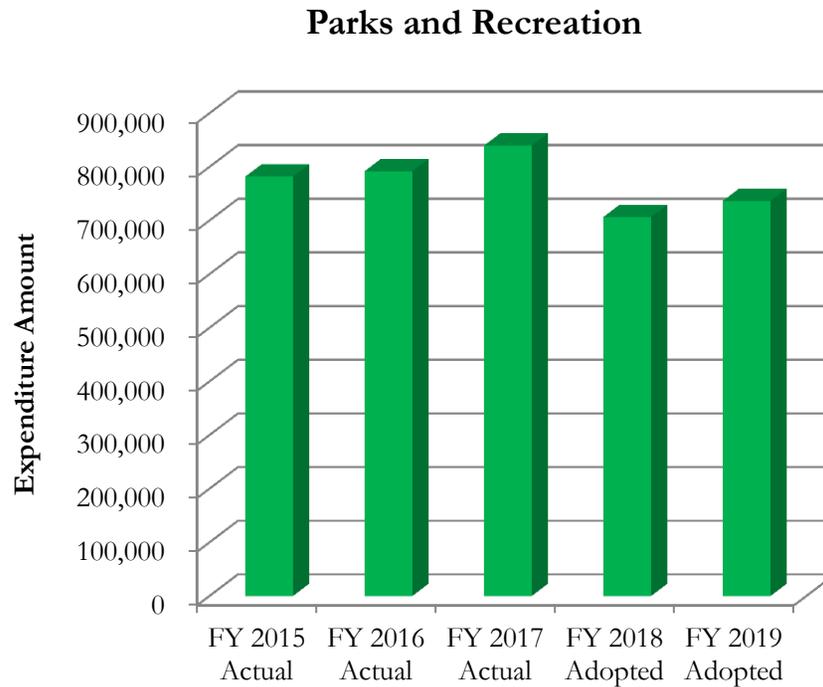


Community College Expenditures

Account Number	Account Name	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Adopted Budget	FY 2019 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>COMMUNITY COLLEGE (68000):</u>								
<i>Other Charges:</i>								
4-100-68000-5662	Contribution - Lord Fairfax Community College	43,057	45,511	45,346	44,957	49,936	4,979	11.08%
TOTAL COMMUNITY COLLEGE:		43,057	45,511	45,346	44,957	49,936	4,979	11.08%

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.



Parks and Recreation Expenditures

Account Number	Account Name	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Adopted Budget	FY 2019 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>PARKS AND RECREATION (71200):</u>								
<i>Salaries & Wages:</i>								
4-100-71200-1100	Salaries & Wages – Regular	187,313	213,799	217,019	214,670	226,572	11,903	5.54%
4-100-71200-1300	Salaries & Wages – Part-Time	3,096	0	93,276	79,898	83,771	3,873	4.85%
4-100-71200-1710	Salaries & Wages – Seasonal	59,774	64,971	0	0	0	0	0.00%
<i>Employee Benefits:</i>								
4-100-71200-2100	FICA/Medicare - Employer	19,116	20,914	23,807	22,534	23,741	1,207	5.36%
4-100-71200-2210	Virginia Retirement System	20,908	24,760	21,072	21,705	21,230	(475)	-2.19%
4-100-71200-2215	Hybrid STD/LTD Premium	148	168	142	250	250	0	0.00%
4-100-71200-2310	Hospitalization Insurance	29,861	34,711	35,108	39,470	43,062	3,592	9.10%
4-100-71200-2400	Group Life Insurance	895	1,026	1,128	1,162	1,128	(34)	-2.96%
4-100-71200-2500	VRS Health Insurance Credit		278	282	291	282	(9)	-2.96%
4-100-71200-2600	Unemployment Insurance	1,264	646	403	400	662	262	65.50%
4-100-71200-2700	Workers' Compensation Insurance	6,243	2,841	5,067	6,645	5,241	(1,404)	-21.13%
4-100-71200-2900	Accrued Annual & Sick Leave Payout	4,985	0	0	0	0	0	0.00%
<i>Contractual Services:</i>								
4-100-71200-3180	Contractual Services	7,211	6,275	3,823	0	0	0	0.00%
4-100-71200-3310	Repairs & Maintenance	346	181	1,446	2,000	2,000	0	0.00%
4-100-71200-3320	Maintenance & Service Contracts	3,692	7,862	9,078	7,980	10,000	2,020	25.31%
4-100-71200-3500	Printing	407	339	0	500	500	0	0.00%
4-100-71200-3600	Advertising	0	0	0	500	500	0	0.00%

PARKS AND RECREATION, CONTINUED

Account Number	Account Name	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Adopted Budget	FY 2019 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Other Charges:</i>								
4-100-71200-5110	Electrical Services	1,826	2,096	1,776	2,000	2,000	0	0.00%
4-100-71200-5130	Water & Sewer	384	387	384	432	433	1	0.23%
4-100-71200-5210	Postal Service	2,507	1,588	2,010	2,000	2,000	0	0.00%
4-100-71200-5230	Telecommunications	2,366	2,068	2,094	2,500	2,640	140	5.60%
4-100-71200-5305	Auto Insurance	1,866	1,885	1,927	2,417	2,000	(417)	-17.25%
4-100-71200-5308	General Liability Insurance		3					
4-100-71200-5309	Contractors Equipment Insurance	8	9	9	10	120	110	1100.00%
4-100-71200-5410	Lease/Purchase Equipment	3,060	2,040	2,125	3,840	2,317	(1,523)	-39.66%
4-100-71200-5510	Mileage	100	0	159	100	260	160	160.00%
4-100-71200-5530	Food & Lodging	2,982	1,768	1,679	2,616	2,616	0	0.00%
4-100-71200-5540	Convention, Training, & Education	4,550	1,129	1,175	2,658	3,320	662	24.91%
4-100-71200-5810	Dues & Association Membership	1,303	390	515	450	525	75	16.67%
<i>Materials and Supplies:</i>								
4-100-71200-6001	Office Supplies	1,955	949	1,171	2,000	2,000	0	0.00%
4-100-71200-6003	Agricultural Supplies	31,667	6,977	8,257	12,900	17,838	4,938	38.28%
4-100-71200-6005	Laundry/Housekeeping Services	615	1,028	607	1,200	2,000	800	66.67%
4-100-71200-6007	Repairs & Maintenance Supplies	986	1,592	2,079	2,000	2,000	0	0.00%
4-100-71200-6008	Vehicle Supplies (Gas, Oil, Grease)	0	866	1,707	1,500	2,500	1,000	66.67%
4-100-71200-6009	Auto Repairs & Maintenance	2,363	2,963	2,119	4,790	4,600	(190)	-3.97%
4-100-71200-6013	Educational/Recreational Supplies	542	350	885	1,000	1,500	500	50.00%
4-100-71200-6060	Power Equipment Supplies	2,419	158	0	0	0	0	0.00%
<i>Capital Outlay:</i>								
4-100-71200-8101	Machinery and Equipment			37,705	2,000	4,800	2,800	140.00%

PARKS AND RECREATION, CONTINUED

Account Number	Account Name	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Adopted Budget	FY 2019 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-71200-8105	Motor & Vehide Equipment	13,190	0	0	0	0	0	0.00%
4-100-71200-8202	Furniture & Fixtures	151	0	5,004	0	0	0	0.00%
4-100-71200-8207	Data Processing Equipment	9,091	0	0	0	0	0	0.00%
<u>Program Budget:</u>								
<i>Contractual Services:</i>								
4-100-71200-3180-001	Contractual Services - Enterprise	104,321	123,446	97,667	85,021	85,021	0	0.00%
4-100-71200-3500-001	Printing	16,221	15,449	14,220	26,942	26,942	0	0.00%
4-100-71200-3600-001	Advertising	1,083	950	4,160	5,005	5,005	0	0.00%
<i>Other Charges:</i>								
4-100-71200-5210-001	Postal Service	14,397	16,139	14,925	12,000	12,000	0	0.00%
4-100-71200-5410-001	Lease/Purchase Equipment	280	330	330	0	0	0	0.00%
4-100-71200-5430-001	School Rental Proceeds	12,433	2,959	662	3,600	3,600	0	0.00%
4-100-71200-5440-001	Punky Riley Proceeds (Scholarship)	0	707	245	0	0	0	0.00%
4-100-71200-5520-001	Fares	9,692	17,580	20,291	7,739	7,739	0	0.00%
4-100-71200-5897-001	Bank Service Charges	4,694	7,044	5,324	3,800	3,800	0	0.00%
<i>Materials and Supplies:</i>								
4-100-71200-6001-001	Office Supplies	788	846	1,094	4,224	4,224	0	0.00%
4-100-71200-6002-001	Food Supplies	4,191	2,142	2,715	3,180	3,180	0	0.00%
4-100-71200-6008-001	Vehide Supplies - Fuel	0	0	123	0	0	0	0.00%
4-100-71200-6011-001	Uniforms and Wearing Apparel	1,319	660	407	2,000	2,000	0	0.00%
4-100-71200-6013-001	Educational/Recreational Supplies	16,145	11,083	12,599	13,713	13,713	0	0.00%
4-100-71200-6015-001	Merchandise/Resale	151,145	177,815	169,881	90,975	90,975	0	0.00%

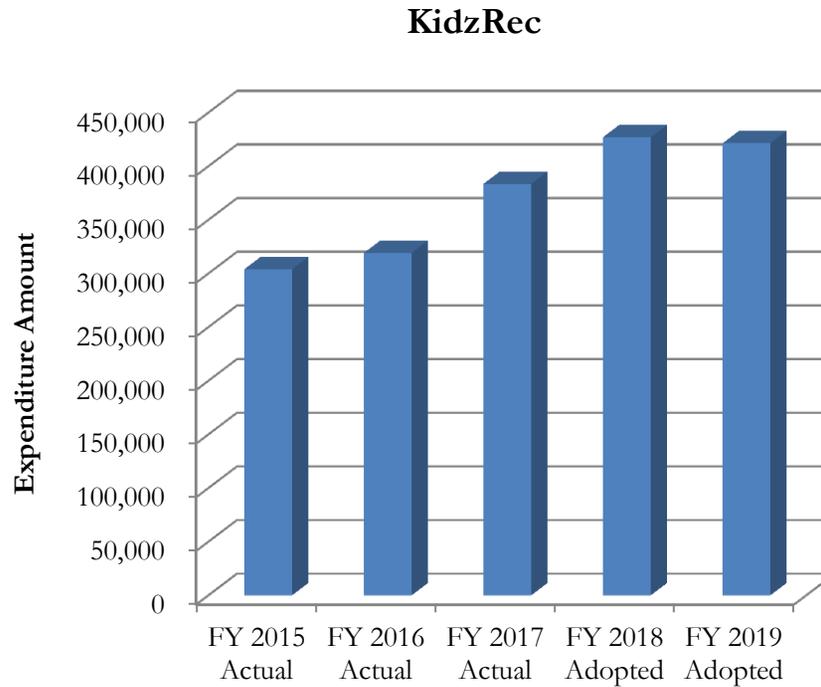
PARKS AND RECREATION, CONTINUED

Account Number	Account Name	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Adopted Budget	FY 2019 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Refunds:</i>								
4-100-71200-9203-001	Refunds	15,936	7,896	9,912	4,000	4,000	0	0.00%
TOTAL PARKS AND RECREATION:		781,832	792,063	839,681	706,617	736,607	29,990	4.24%

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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.



RECREATION & CULTURE

GENERAL FUND

Account Number	Account Name	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Adopted Budget	FY 2019 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>KIDZREC</u>		<u>KidzRec SERVICES FUND</u>						
		<u>Fund 141</u>						
<u>KidzRec (SHES) - 001</u>								
<i>Sandy Hook Elementary School</i>								
<i>Salaries & Wages:</i>								
4-141-71300-1100-001	Salaries & Wages – Full Time	38,328	48,165	56,507	50,283	51,791	1,508	3.00%
4-141-71300-1300-001	Saleries & Wages - Part Time	55,833	42,979	44,967	55,000	51,500	-3,500	-6.36%
<i>Employee Benefits:</i>								
4-141-71300-2100-001	FICA/Medicare - Employer	6,548	7,095	7,713	8,170	7,902	-268	-3.28%
4-141-71300-2210-001	Virginia Retirement System	4,031	5,577	5,487	5,029	4,853	-176	-3.50%
4-141-71300-2310-001	Hospitalization Insurance	1,561	7,057	8,324	11,960	14,085	2,125	17.77%
4-141-71300-2400-001	Group Life Insurance	158	219	294	354	269	-85	-23.92%
4-141-71300-2500-001	VRS Health Credit	0	0	73	90	75	-15	-16.67%
4-141-71300-2600-001	Unemployment Insurance	1,101	1,390	279	400	279	-121	-30.25%
4-141-71300-2700-001	Worker's Compensation Insurance	0	0	0	1,600	1,600	0	0.00%
4-141-71300-2900-001	Annual and Sick	0	0	1,642	4,243	4,000	-243	-5.73%
<i>Contractual Services:</i>								
4-141-71300-3150-001	Professional Services	443	466	683	800	800	0	0.00%
4-141-71300-3310-001	Repairs & Maintenance	0	0	0	1,000	0	-1,000	-100.00%
4-141-71300-3320-001	Maintenance and Service Contract	0	0	50	400	50	-350	-87.50%
4-141-71300-3500-001	Printing	157	734	69	80	100	20	25.00%
4-141-71300-3600-001	Advertising	0	150	22	400	200	-200	-50.00%
<i>Other Charges:</i>								
4-141-71300-5210-001	Postal Service	0	76	0	60	0	-60	-100.00%
4-141-71300-5230-001	Telecommunications	594	1,441	1,350	1,680	1,400	-280	-16.67%

RECREATION & CULTURE

GENERAL FUND

Account Number	Account Name	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Adopted Budget	FY 2019 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-141-71300-5410-001	Lease/Rent Equipment	0	0	356	240	356	116	48.33%
4-141-71300-5420-001	Lease/Rent Building	9,600	7,386	7,200	7,400	7,400	0	0.00%
4-141-71300-5510-001	Travel/Mileage	14	37	0	60	0	-60	-100.00%
1-141-71300-5530-001	Food & Lodging	0	0	239	243	300	57	23.36%
4-141-71300-5540-001	Convention, Training, & Education	0	0	173	600	400	-200	-33.33%
4-141-71300-5810-001	Dues & Association Membership	0	0	36	96	50	-46	-47.92%
4-141-71300-5897-001	Bank Service Charge	1,546	383	3,273	1,200	3,100	1,900	158.33%
<i>Materials and Supplies:</i>								
4-141-71300-6001-001	Office Supplies	168	195	291	720	500	-220	-30.56%
4-141-71300-6002-001	Food Supplies	7,615	4,420	8,872	8,000	8,000	0	0.00%
4-141-71300-6008-001	Vehicles Supplies (Gas)	0	0	0	160	0	-160	-100.00%
4-141-71300-6011-001	Uniforms	0	0	603	320	800	480	150.00%
4-141-71300-6014-001	Operating Supplies	1,188	2,307	5,262	2,600	5,000	2,400	92.31%
4-141-71300-6015-001	Trips and Tickets	5,616	4,648	5,703	5,400	6,000	600	11.11%
<i>Capital Outlay:</i>								
4-141-71300-8207-001	EDP Equipment	0	0	0	1,600	1,600	0	0.00%
TOTAL SHES - 001:	Subtotal Sandy Hook	134,501	134,726	159,470	170,188	172,410	2,222	1.31%

RECREATION & CULTURE

GENERAL FUND

Account Number	Account Name	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Adopted Budget	FY 2019 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>KIDZREC</u>								
<u>KidzRec (WWRES) - 002</u>								
<i>W W Robinson Elementary</i>								
Salaries & Wages:								
4-141-71300-1100-002	Salaries & Wages – Full Time	39,847	49,452	59,335	50,283	51,791	1,508	3.00%
4-141-71300-1300-002	Salaries & Wages – Part Time	44,609	40,195	39,960	55,000	46,350	-8,650	-15.73%
Employee Benefits:								
4-141-71300-2100-002	FICA/Medicare - Employer	5,774	6,417	7,102	8,170	7,508	-662	-8.10%
4-141-71300-2210-002	Virginia Retirement System	4,275	5,815	5,762	5,029	4,853	-176	-3.50%
4-141-71300-2310-002	Hospitalization Insurance	11,423	13,999	15,424	11,960	8,092	-3,868	-32.34%
4-141-71300-2400-002	Group Life Insurance	168	244	309	354	269	-85	-23.92%
4-141-71300-2500-002	VRS Health Credit	0	0	77	90	75	-15	-16.67%
4-141-71300-2600-002	Unemployment Insurance	516	1,382	206	400	206	-194	-48.50%
4-141-71300-2700-002	Worker's Compensation Insurance	0	0	0	1,600	1,600	0	0.00%
4-141-71300-2900-002	Annual and Sick	0	0	1,642	4,243	4,000	-243	-5.73%
Contractual Services:								
4-141-71300-3150-002	Professional Services	456	515	755	800	800	0	0.00%
4-141-71300-3310-002	Repairs & Maintenance	0	0	0	1,000	0	-1,000	-100.00%
4-141-71300-3320-002	Maintenance and Service Contract	0	0	50	400	50	-350	-87.50%
4-141-71300-3500-002	Printing	146	734	69	80	100	20	25.00%
4-141-71300-3600-002	Advertising	0	149	76	400	200	-200	-50.00%
Other Charges:								
4-141-71300-5210-002	Postal Service	2	76	23	60	0	-60	-100.00%
4-141-71300-5230-002	Telecommunications	527	1,427	1,390	1,680	1,400	-280	-16.67%

RECREATION & CULTURE

GENERAL FUND

Account Number	Account Name	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Adopted Budget	FY 2019 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-141-71300-5410-002	Lease/Rent Equipment	0	0	356	240	356	116	48.33%
4-141-71300-5420-002	Lease/Rent Building	9,600	7,427	7,200	7,400	7,400	0	0.00%
4-141-71300-5510-002	Travel/Mileage	10	37	0	60	0	-60	-100.00%
1-141-71300-5530-002	Food & Lodging	0	0	231	243	300	57	23.36%
4-141-71300-5540-002	Convention, Training, & Education	0	0	173	600	400	-200	-33.33%
4-141-71300-5810-002	Dues & Association Membership	0	0	50	96	50	-46	-47.92%
4-141-71300-5897-002	Bank Service Charge	100	811	2,401	1,200	2,400	1,200	100.00%
<i>Materials and Supplies:</i>								
4-141-71300-6001-002	Office Supplies	151	195	269	720	500	-220	-30.56%
4-141-71300-6002-002	Food Supplies	6,686	4,239	7,188	8,000	7,000	-1,000	-12.50%
4-141-71300-6008-002	Vehides Supplies (Gas)	0	0	0	160	0	-160	-100.00%
4-141-71300-6011-002	Uniforms	0	0	536	320	800	480	150.00%
4-141-71300-6014-002	Operating Supplies	1,605	2,029	4,900	2,600	5,000	2,400	92.31%
4-141-71300-6015-002	Trips and Tickets	4,613	4,641	6,364	5,400	6,000	600	11.11%
<i>Capital Outlay:</i>								
4-141-71300-8207-002	EDP Equipment	0	0	0	1,600	1,600	0	0.00%
TOTAL WWRES - 002: Subtotal WW Robinson		130,508	139,784	161,846	170,188	159,100	-11,088	-6.51%

RECREATION & CULTURE

GENERAL FUND

Account Number	Account Name	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Adopted Budget	FY 2019 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>KIDZREC</u>								
<u>KidzRec ALES - 003</u>								
<i>Ashby Lee Elementary</i>								
Salaries & Wages:								
4-141-71300-1100-003	Salaries & Wages – Full Time	1,607	5,021	9,864	25,140	25,894	754	3.00%
4-141-71300-1300-003	Salaries & Wages – Part Time	22,884	22,559	27,029	25,000	30,900	5,900	23.60%
Employee Benefits:								
4-141-71300-2100-003	FICA/Medicare - Employer	2,103	2,113	2,713	3,894	4,345	451	11.58%
4-141-71300-2210-003	Virginia Retirement System	0	640	958	2,514	2,426	-88	-3.49%
4-141-71300-2310-003	Hospitalization Insurance	0	761	1,274	5,980	1,428	-4,552	-76.12%
4-141-71300-2400-003	Group Life Insurance	0	25	51	177	135	-42	-23.93%
4-141-71300-2500-003	VRS Health Credit	0	0	13	45	37	-8	-17.78%
4-141-71300-2600-003	Unemployment Insurance	307	507	86	200	86	-114	-57.00%
4-141-71300-2700-003	Worker's Compensation Insurance	0	0	0	800	800	0	0.00%
4-141-71300-2900-003	Annual and Sick	0	0	821	2,122	2,000	-122	-5.75%
Contractual Services:								
4-141-71300-3150-003	Professional Services	125	168	380	400	400	0	0.00%
4-141-71300-3310-003	Repairs & Maintenance	0	0	0	1,000	0	-1,000	-100.00%
4-141-71300-3320-003	Maintenance and Service Contract	0	0	25	200	25	-175	-87.50%
4-141-71300-3500-003	Printing	42	296	35	40	50	10	25.00%
4-141-71300-3600-003	Advertising	0	106	70	200	100	-100	-50.00%
Other Charges:								
4-141-71300-5210-003	Postal Service	0	35	0	30	0	-30	-100.00%
4-141-71300-5230-003	Telecommunications	135	541	843	840	900	60	7.14%

RECREATION & CULTURE

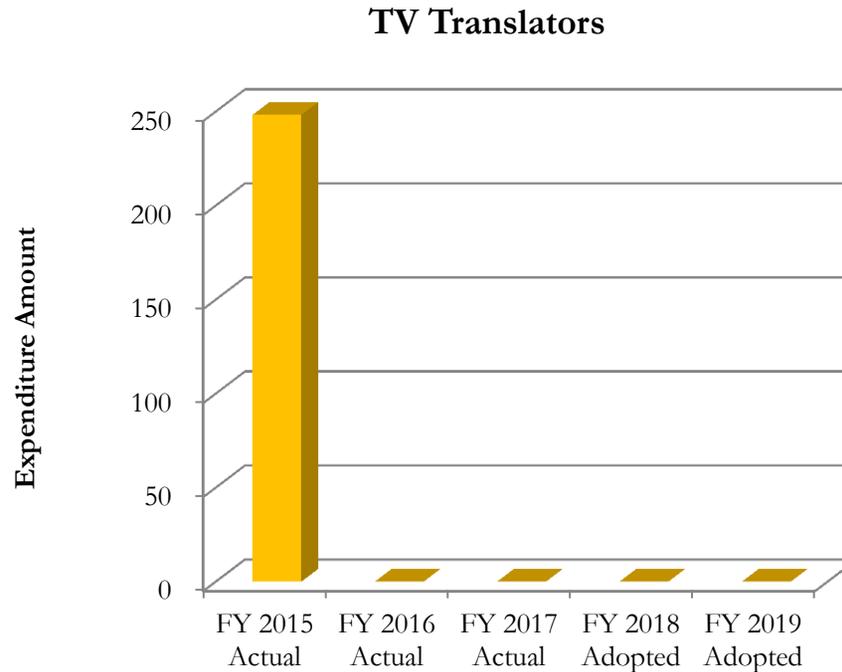
GENERAL FUND

Account Number	Account Name	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Adopted Budget	FY 2019 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-141-71300-5410-003	Lease/Rent Equipment	0	0	188	120	188	68	56.67%
4-141-71300-5420-003	Lease/Rent Building	7,200	6,793	7,200	7,400	7,400	0	0.00%
4-141-71300-5510-003	Travel/Mileage	1	16	0	30	0	-30	-100.00%
1-141-71300-5530-003	Food & Lodging	0	0	131	122	200	78	64.47%
4-141-71300-5540-003	Convention, Training, & Education	0	0	87	300	200	-100	-33.33%
4-141-71300-5810-003	Dues & Association Membership	0	0	39	48	25	-23	-47.92%
4-141-71300-5897-003	Bank Service Charge	0	0	1,203	600	1,500	900	150.00%
Materials and Supplies:								
4-141-71300-6001-003	Office Supplies	55	83	141	360	200	-160	-44.44%
4-141-71300-6002-003	Food Supplies	2,366	1,617	3,465	4,000	3,000	-1,000	-25.00%
4-141-71300-6008-003	Vehicles Supplies (Gas)	0	0	0	80	0	-80	-100.00%
4-141-71300-6011-003	Uniforms	0	0	180	160	300	140	87.50%
4-141-71300-6014-003	Operating Supplies	604	664	1,995	1,300	3,000	1,700	130.77%
4-141-71300-6015-003	Trips and Tickets	1,512	2,709	3,366	2,700	3,500	800	29.63%
Capital Outlay:								
4-141-71300-8207-003	EDP Equipment	0	0	0	800	800	0	0.00%
TOTAL ALES - 003:	Subtotal Ashby Lee	38,941	44,653	62,157	86,602	89,839	3,237	3.74%
	TOTAL KidzRec:	303,950	319,163	383,473	426,978	421,350	(5,628)	-1.32%

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TV TRANSLATORS

For several decades and up until the middle of fiscal year 2015, Shenandoah County provided two television translator sites where signals from Channels 4 (NBC), 5 (FOX), and 9 (CBS) from the Washington metro area were translated and rebroadcast over ultra-high frequency (UHF) signals. One of the translator sites was on Big Mountain, southeast of New Market, and the second was on Little North Mountain at Fetzer Gap, northwest of Woodstock. Rebroadcasting was initiated during a time period that predated the availability of either cable or satellite television options. Shenandoah County received notification from a national wireless provider that it would be utilizing the same radio frequency that Shenandoah County used to rebroadcast the aforementioned television stations; because wireless providers are given priority on certain radio frequencies by the Federal Communications Commission (FCC) and because wireless phones and other devices has grown rapidly, Shenandoah County had to vacate the radio frequency and is no longer able to rebroadcast the aforementioned television stations.

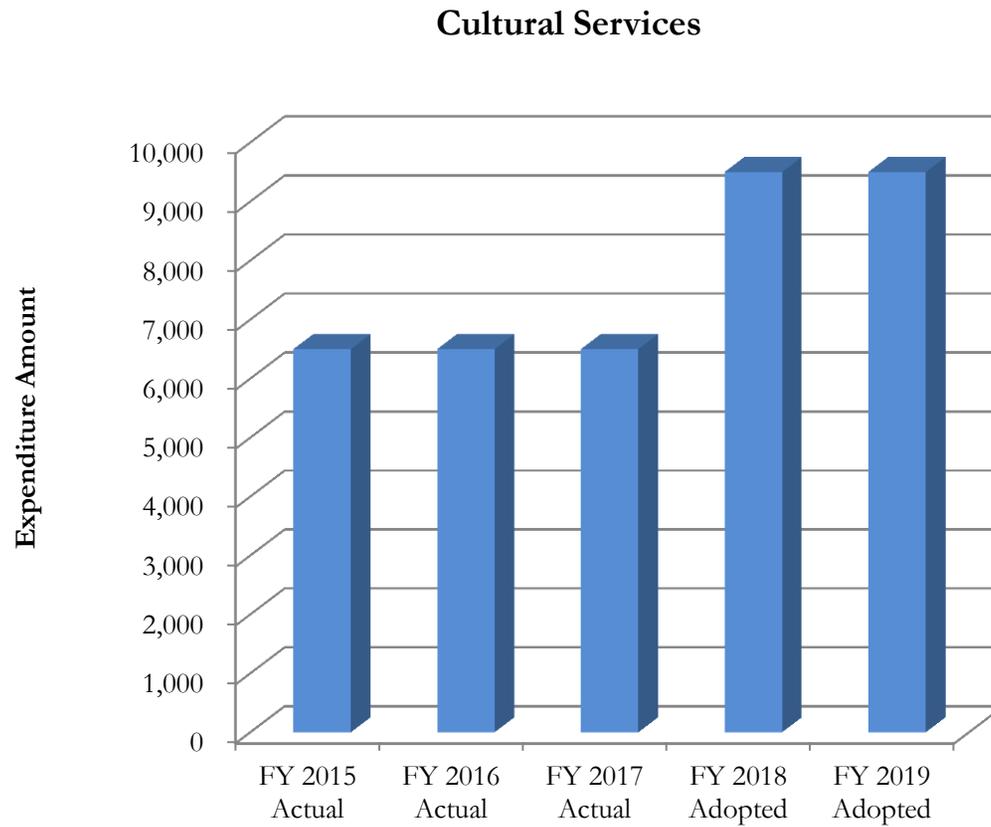


TV Translators Expenditures

Account Number	Account Name	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Adopted Budget	FY 2019 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>OPERATION OF TV TRANSLATORS (71500):</u>								
<i>Contractual Services:</i>								
4-100-71500-3310	Repairs & Maintenance	0	0	0	0	0	0	0.00%
<i>Other Charges:</i>								
4-100-71500-5110	Electrical Services	248	0	0	0	0	0	0.00%
4-100-71500-5420	Lease/Rent Building	0	0	0	0	0	0	0.00%
TOTAL OPERATION OF TV TRANSLATORS:		248	0	0	0	0	0	0.00%

CULTURAL SERVICES

Cultural Services provide for contributions to community organizations that support cultural enrichment opportunities in the County. For fiscal year 2016, contributions were made to the Shenandoah Valley Music Festival and the Northern Virginia 4-H Center.



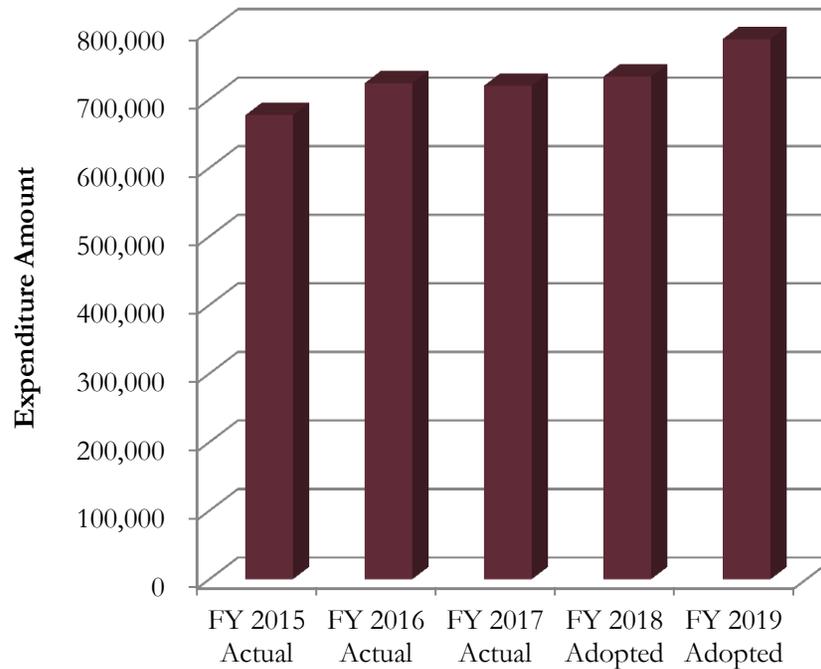
Cultural Services Expenditures

<u>Account Number</u>	<u>Account Name</u>	<u>FY 2015 Actual Expenditures</u>	<u>FY 2016 Actual Expenditures</u>	<u>FY 2017 Actual Expenditures</u>	<u>FY 2018 Adopted Budget</u>	<u>FY 2019 Adopted Budget</u>	<u>\$ Increase (Decrease)</u>	<u>% Increase (Decrease)</u>
<u>CULTURAL SERVICES (72600):</u>								
<i>Other Charges:</i>								
4-100-72600-5663	Shenandoah Valley Music Festival	5,000	5,000	5,000	3000	3000	0	0.00%
4-100-72600-5664	Support of the Local Arts	0	0	0	5000	5000	0	0.00%
4-100-72600-5668	Northern Virginia 4-H Center	1,500	1,500	1,500	1500	1500	0	0.00%
TOTAL CULTURAL SERVICES:		6,500	6,500	6,500	9,500	9,500	0	0.00%

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 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Adopted Budget	FY 2019 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>LIBRARY ADMINISTRATION (73100):</u>								
<i>Salaries & Wages:</i>								
4-100-73100-1100	Salaries & Wages - Regular	296,717	341,069	344,474	348,160	388,709	40,549	11.65%
4-100-73100-1300	Salaries & Wages - Part-Time	99,942	104,575	104,679	103,215	101,958	(1,257)	-1.22%
<i>Employee Benefits:</i>								
4-100-73100-2100	FICA/Medicare - Employer	30,217	32,529	32,503	34,530	37,536	3,006	8.71%
4-100-73100-2210	Virginia Retirement System	32,925	38,988	33,596	33,807	36,422	2,615	7.74%
4-100-73100-2215	Hybrid STD/LTD Premium	40	469	428	467	482	15	3.21%
4-100-73100-2310	Hospitalization Insurance	48,981	65,410	67,310	68,270	78,473	10,203	14.94%
4-100-73100-2400	Group Life Insurance	1,416	1,615	1,760	1,865	1,962	97	5.22%
4-100-73100-2500	VRS Health Insurance Credit		437	447	467	477	10	2.14%
4-100-73100-2600	Unemployment Insurance	1,369	896	339	800	859	59	7.38%
4-100-73100-2700	Workers' Compensation Insurance	641	647	772	650	650	0	0.00%
4-100-73100-2900	Accrued Annual & Sick Leave	14,688	0	0	0	0	0	0.00%
<i>Contractual Services:</i>								
4-100-73100-3120	Professional Services - Audit	5,105	4,601	4,960	5,100	5,100	0	0.00%
4-100-73100-3150	Professional Services - Legal	0	0	0	1,000	1,000	0	0.00%
4-100-73100-3166	Contractual Services	32,752	34,222	31,954	33,419	33,419	0	0.00%
4-100-73100-3310	Repairs & Maintenance	4,267	2,640	2,989	4,000	3,500	(500)	-12.50%
4-100-73100-3320	Maintenance & Service Contract	3,543	3,524	732	3,500	2,000	(1,500)	-42.86%
4-100-73100-3500	Printing	201	351	500	500	500	0	0.00%
4-100-73100-3600	Advertising	650	412	536	650	750	100	15.38%

LIBRARY ADMINISTRATION, CONTINUED

Account Number	Account Name	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Adopted Budget	FY 2019 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Other Charges:</i>								
4-100-73100-5110	Electrical Services	17,932	21,558	18,428	18,500	20,000	1,500	8.11%
4-100-73100-5120	Heating Services	1,570	561	755	1,700	1,200	(500)	-29.41%
4-100-73100-5130	Water & Sewer	1,391	1,989	1,437	1,700	1,500	(200)	-11.76%
4-100-73100-5210	Postal Services	1,141	708	723	1,000	800	(200)	-20.00%
4-100-73100-5230	Telecommunications	19,939	16,706	17,796	18,100	18,600	500	2.76%
4-100-73100-5300	Insurance	6,967	6,931	7,065	7,000	7,000	0	0.00%
4-100-73100-5305	Auto Insurance	933	942	482	963	963	0	0.00%
4-100-73100-5420	Lease/Rent Building	3,600	3,000	3,600	3,600	3,600	0	0.00%
4-100-73100-5510	Travel - Mileage	734	1,245	853	750	850	100	13.33%
4-100-73100-5530	Travel - Food & Lodging	719	1,495	1,500	1,500	1,500	0	0.00%
4-100-73100-5540	Convention, Training, & Education	360	761	800	800	800	0	0.00%
4-100-73100-5810	Dues & Association Membership	1,150	1,399	1,088	1,500	1,500	0	0.00%
<i>Materials and Supplies:</i>								
4-100-73100-6001	Office Supplies	11,248	13,225	12,104	12,500	12,500	0	0.00%
4-100-73100-6005	Laundry/Housekeeping Services	610	671	539	700	700	0	0.00%
4-100-73100-6007	Repairs & Maintenance Supplies	658	798	850	700	800	100	14.29%
4-100-73100-6008	Vehicles Supplies (Gas)	1,313	789	982	1,500	1,500	0	0.00%
4-100-73100-6009	Auto Repairs & Maintenance	497	0	196	300	300	0	0.00%
4-100-73100-6012	Books & Supplies	0	250	750	750	1,000	250	33.33%
4-100-73100-6013	Educational/Recreational Supplies	10,299	10,082	10,559	10,715	10,715	0	0.00%
4-100-73100-6014	Operating Supplies	332	740	2,765	2,000	2,000	0	0.00%
<i>Capital Outlay:</i>								
4-100-73100-8102	Furniture - Replacement	1,126	75	3,555	1,000	1,000	0	0.00%

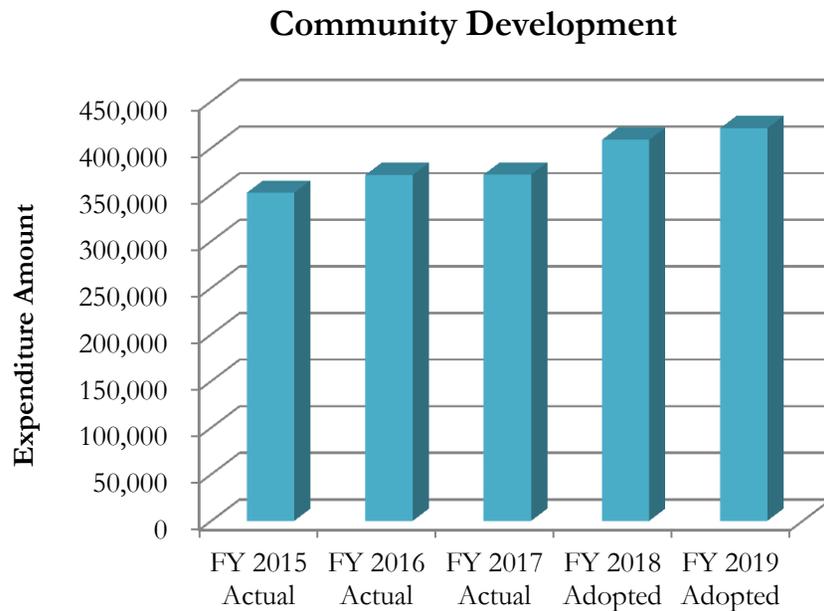
LIBRARY ADMINISTRATION, CONTINUED

Account Number	Account Name	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Adopted Budget	FY 2019 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-73100-8202	Furniture and Fixtures	900	414	206	900	900	0	0.00%
4-100-73100-8205	Motor Vehide	0	0	5	0	0	0	0.00%
4-100-73100-8207	EDP Equipment	19,952	6,900	4,926	4,565	4,565	0	0.00%
TOTAL LIBRARY ADMINISTRATION:		676,825	723,624	719,945	733,142	788,089	54,947	7.49%

COMMUNITY DEVELOPMENT

Community Development provides for the preservation and growth needs of Shenandoah County. Specifically, the following activities fall under the Community Development budget:

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



Community Development Expenditures

Account Number	Account Name	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Adopted Budget	FY 2019 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
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COMMUNITY DEVELOPMENT (81100):

Salaries & Wages:

4-100-81100-1100	Salaries & Wages – Regular	222,464	230,370	237,663	242,519	249,837	7,319	3.02%
4-100-81100-1711	Remuneration/County Planning Commission	3,460	3,825	2,625	6,000	6,000	0	0.00%
4-100-81100-1711-001	Remuneration/ County Planning - Travel	0	0	0	0	2,000	2,000	100.00%
4-100-81100-1711-002	Remuneration/ County Planning - Food & Lodging	0	0	0	0	1,000	1,000	100.00%
4-100-81100-1711-003	Remuneration/ County Planning - Mileage	0	0	0	0	1,000	1,000	100.00%
4-100-81100-1712	Remuneration/District Planning Commission	200	1,000	200	150	0	(150)	-100.00%
4-100-81100-1713	Remuneration/Board of Zoning Appeals	850	1,200	1,200	1,500	0	(1,500)	-100.00%

Employee Benefits:

4-100-81100-2100	FICA/Medicare - Employer	15,804	17,341	17,396	19,109	19,572	462	2.42%
4-100-81100-2210	Virginia Retirement System	24,743	27,099	23,182	24,255	23,410	(845)	-3.48%
4-100-81100-2215	Hybrid STD/LTD Premium	267	240	72	322	72	(250)	-77.64%
4-100-81100-2310	Hospitalization Insurance	40,857	42,763	43,291	50,436	47,053	(3,383)	-6.71%
4-100-81100-2400	Group Life Insurance	1,058	1,122	1,237	1,299	1,299	0	0.01%
4-100-81100-2500	VRS Health Insurance Credit		289	219	325	220	(105)	-32.25%
4-100-81100-2600	Unemployment Insurance	333	316	160	280	160	(120)	-42.86%
4-100-81100-2700	Workers' Compensation Insurance	1,329	1,794	2,305	2,318	2,275	(43)	-1.86%
4-100-81100-2900	Accrued Annual and Sick Leave Payout		4,279	37				

County of Shenandoah, Virginia

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FY 2019 Adopted Budget

COMMUNITY DEVELOPMENT, CONTINUED

Account Number	Account Name	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Adopted Budget	FY 2019 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Contractual Services:</i>								
4-100-81100-3150	Professional Services	10,537	3,000	4,863	5,000	5,000	0	0.00%
4-100-81100-3190	Codifying Ordinance	0	0	0	0	0	0	0.00%
4-100-81100-3310	Repairs & Maintenance	0	539	1,147	0	200	200	100.00%
4-100-81100-3320	Maintenance & Service Contract	2,248	2,396	2,899	2,250	2,250	0	0.00%
4-100-81100-3500	Printing	0	175	0	100	100	0	0.00%
4-100-81100-3600	Advertising	2,361	1,459	2,987	3,000	3,000	0	0.00%
<i>Other Charges:</i>								
4-100-81100-5210	Postal Service	60	151	693	3,000	2,000	(1,000)	-33.33%
4-100-81100-5230	Telecommunications	2,635	2,861	2,904	1,000	3,000	2,000	200.00%
4-100-81100-5305	Auto Insurance	933	942	963	965	2,000	1,035	107.25%
4-100-81100-5510	Mileage	0	337	327	1,740	1,559	(181)	-10.40%
4-100-81100-5530	Food & Lodging	188	1,657	152	2,637	2,693	56	2.12%
4-100-81100-5540	Convention, Training, & Education	785	1,185	309	5,159	3,256	(1,903)	-36.89%
4-100-81100-5810	Dues & Association Membership	455	1,082	770	1,099	1,200	101	9.19%
<i>Materials and Supplies:</i>								
4-100-81100-6001	Office Supplies	1,490	903	1,217	2,000	2,000	0	0.00%
4-100-81100-6008	Vehides Supplies (Gas)	947	638	474	1,000	1,000	0	0.00%
4-100-81100-6009	Auto Repairs & Maintenance	181	0	0	800	800	0	0.00%
4-100-81100-6011	Uniforms and Wearing Apparel	0	0	0	0	500	500	100.00%
4-100-81100-6012	Book and Subscriptions	133	203	204	0	200	200	100.00%
<i>Payment to Joint Operations:</i>								
4-100-81100-7004	Northern Shenandoah Valley Regional Commission	17,713	21,793	22,004	30,236	34,939	4,703	15.56%
County of Shenandoah, Virginia			188		FY 2019 Adopted Budget			

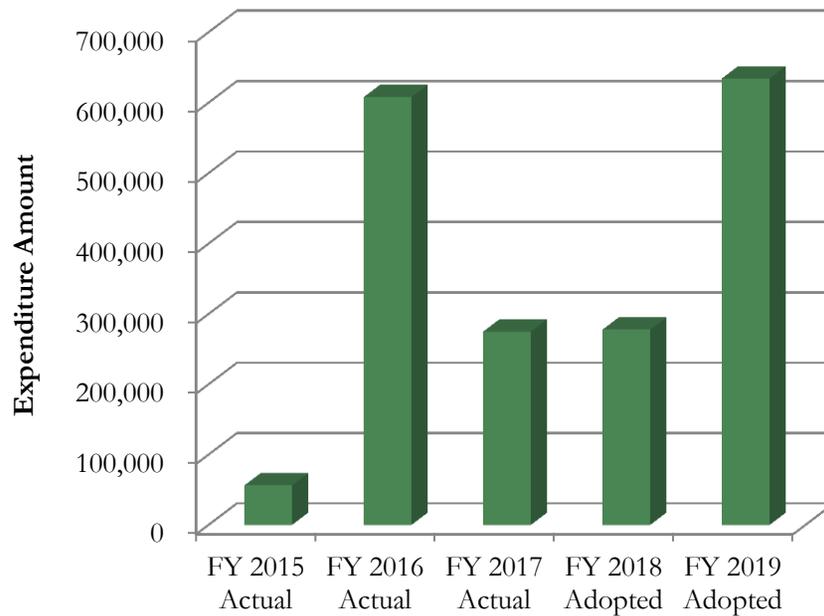
COMMUNITY DEVELOPMENT, CONTINUED

Account Number	Account Name	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Adopted Budget	FY 2019 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Capital Outlay:</i>								
4-100-81100-8202	Furniture and Fixtures	0	0	0	250	1,500	1,250	500.00%
TOTAL COMMUNITY DEVELOPMENT:		352,030	370,959	371,499	408,748	421,095	12,347	3.02%

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.

Economic Development



Economic Development Expenditures

Account Number	Account Name	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Adopted Budget	FY 2019 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>ECONOMIC DEVELOPMENT AND TOURISM (81500):</u>								
<i>Salaries & Wages:</i>								
4-100-81500-1100	Salaries & Wages – Regular	0	0	0	0	123,061	123,061	100.00%
4-100-81500-1300	Salaries & Wages – Part-Time	0	0	0	0	15,621	15,621	100.00%
<i>Employee Benefits:</i>								
4-100-81500-2100	FICA/Medicare - Employer	0	0	23	0	10,609	10,609	100.00%
4-100-81500-2210	Virginia Retirement System	0	0	0	0	11,531	11,531	100.00%
4-100-81500-2310	Hospitalization Insurance	0	0	0	0	7,816	7,816	100.00%
4-100-81500-2400	Group Life Insurance	0	0	0	0	647	647	100.00%
4-100-81500-2500	VRS Health Insurance Credit	0	0	0	0	86	86	100.00%
4-100-81500-2600	Unemployment Insurance	0	0	0	0	58	58	100.00%
4-100-81500-2700	Worker's Compensation Insurance	0	0	0	0	1,266	1,266	100.00%
<i>Contractual Services:</i>								
4-100-81500-3160	Professional Services	878	2,240	2,305	17,000	56,300	39,300	231.18%
4-100-81500-3180	Contractual Services	0	0	0	0	20,200	20,200	100.00%
4-100-81500-3310	Repairs and Maintenance	0	0	0	0	750	750	100.00%
4-100-81500-3320	Maintenance & Service Contract	0	0	103	47	207	160	340.43%
4-100-81500-3500	Printing	0	40	0	300	6,000	5,700	1900.00%
4-100-81500-3600	Advertising	0	0	0	0	83,300	83,300	100.00%
<i>Other Charges:</i>								
4-100-81500-5210	Postal Service	0	3	13	100	4,000	3,900	3900.00%
4-100-81500-5230	Telecommunications	0	0	0	900	2,345	1,445	160.56%

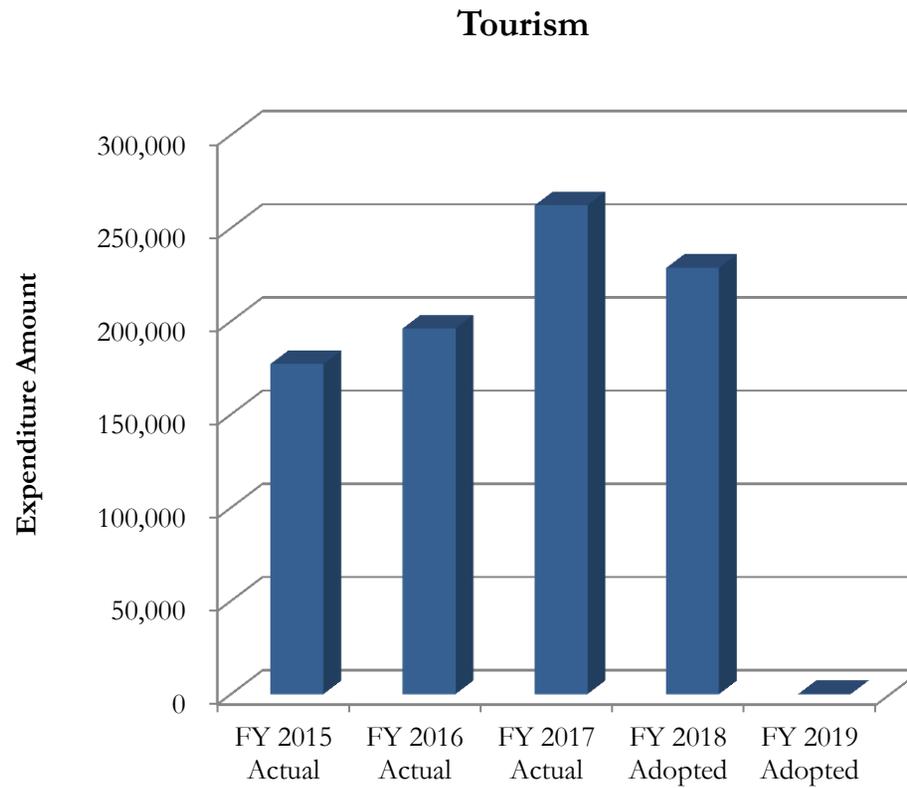
ECONOMIC DEVELOPMENT, CONTINUED

Account Number	Account Name	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Adopted Budget	FY 2019 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-81500-5510	Mileage	0	75	167	300	1,500	1,200	400.00%
4-100-81500-5530	Food & Lodging	0	68	33	800	3,190	2,390	298.75%
4-100-81500-5540	Convention, Training, & Education	400	0	320	500	2,695	2,195	439.00%
4-100-81500-5663	Support of the Local Arts	0	0	0	0	5,000	5,000	100.00%
4-100-81500-5810	Dues & Association Membership	186	390	311	545	3,065	2,520	462.39%
4-100-81500-5875	Support of Existing Industry	18,000	18,066	18,000	18,000	21,500	3,500	19.44%
4-100-81500-5875-001	Support of Existing Industry - Grant Match Project	0	550,000	210,667	187,166	178,666	-8,500	-4.54%
4-100-81500-5876	Support of New Industry	102	198	0	2,500	8,000	5,500	220.00%
4-100-81500-5878	Support of Tourism Attractions	0	0	0	0	14,050	14,050	#DIV/0!
<i>Materials and Supplies:</i>								
4-100-81500-6001	Office Supplies	200	312	137	500	1,000	500	100.00%
4-100-81500-6008	Vehicles Supplies (Gas)	0	20	0	0	1,500	1,500	100.00%
4-100-81500-6009	Auto Repairs & Maintenance	0	0	0	0	1,000	1,000	100.00%
<i>Payment to Joint Operations:</i>								
4-100-81500-7004	Shenandoah Valley Partnership	36,390	36,390	42,812	42,812	43,190	378	0.88%
<i>Capital Outlay</i>								
4-100-81500-8202	Furniture and Fixtures	0	0	0	6,300	6,300	0	0.00%
TOTAL ECONOMIC DEVELOPMENT:		56,156	607,960	274,890	277,770	634,453	356,683	128.41%

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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. Tourism staff work to develop and implement programs that will enhance the tourism industry within Shenandoah County while maintaining the County’s heritage as a rural and agrarian community.



Tourism Expenditures

Account Number	Account Name	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Adopted Budget	FY 2019 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>TOURISM (81550):</u>								
<i>Salaries & Wages:</i>								
4-100-81550-1100	Salaries & Wages – Regular	48,687	49,904	53,110	54,405	0	(54,405)	-100.00%
4-100-81550-1300	Salaries & Wages-Part-Time	0	9,568	12,718	15,166	0	(15,166)	-100.00%
<i>Employee Benefits:</i>								
4-100-81550-2100	FICA/Medicare - Employer	3,289	4,114	4,603	5,482	0	(5,482)	-100.00%
4-100-81550-2210	Virginia Retirement System	5,433	5,784	5,157	5,441	0	(5,441)	-100.00%
4-100-81550-2310	Hospitalization Insurance	0	0	0	0	0	0	0.00%
4-100-81550-2400	Group Life Insurance	234	240	276	291	0	(291)	-100.00%
4-100-81550-2500	VRS Health Insurance Credit		65	69	73	0	(73)	-100.00%
4-100-81550-2600	Unemployment Insurance	106	101	43	40	0	(40)	-100.00%
4-100-81550-2700	Workers' Compensation Insurance	865	2,087	1,183	220	0	(220)	-100.00%
<i>Contractual Services:</i>								
4-100-81550-3160	Professional Services	6,868	21,048	31,917	6,750	0	(6,750)	-100.00%
4-100-81550-3180	Contractual Services	3,986	10,204	10,617	12,200	0	(12,200)	-100.00%
4-100-81550-3320	Maintenance & Service Contract	144	132	125	160	0	(160)	-100.00%
4-100-81550-3500	Printing	8,513	13,979	6,283	20,700	0	(20,700)	-100.00%
4-100-73100-3600	Advertising	61,782	49,481	107,876	73,435	0	(73,435)	-100.00%
<i>Other Charges:</i>								
4-100-81550-5210	Postal Service	8,509	5,176	3,864	4,900	0	(4,900)	-100.00%
4-100-81550-5230	Telecommunications	1,319	1,154	1,306	1,445	0	(1,445)	-100.00%
4-100-81550-5510	Mileage	460	489	356	1,000	0	(1,000)	-100.00%

TOURISM, CONTINUED

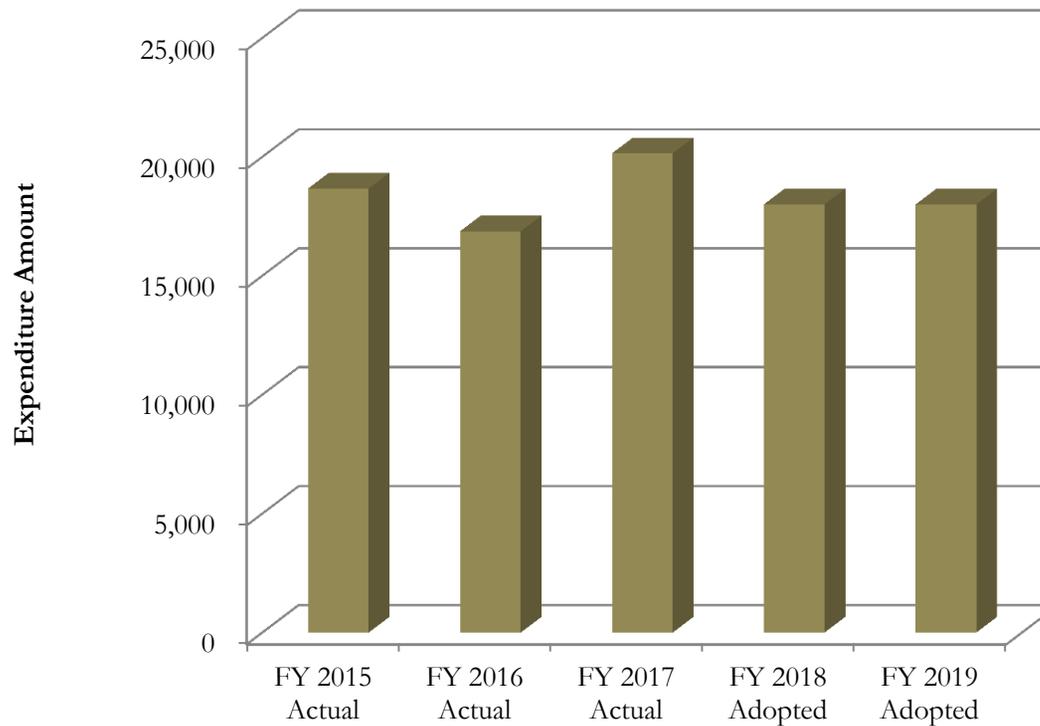
Account Number	Account Name	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Adopted Budget	FY 2019 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-81550-5530	Food & Lodging	718	999	1,610	975	0	(975)	-100.00%
4-100-81550-5540	Convention, Training, & Education	913	1,424	1,059	1,100	0	(1,100)	-100.00%
4-100-81550-5663	Support of the Local Arts	5,000	5,000	4,250	5,000	0	(5,000)	-100.00%
4-100-81550-5878	Support of Tourism Attractions	17,300	12,137	12,444	16,150	0	(16,150)	-100.00%
<i>Materials and Supplies:</i>								
4-100-81550-6001	Office Supplies	344	446	687	500	0	(500)	-100.00%
4-100-81550-6008	Vehides Supplies (Gas)	735	488	584	1,200	0	(1,200)	-100.00%
4-100-81550-6009	Auto Repairs & Maintenance	0	0	0	0	0	0	#DIV/0!
<i>Capital Outlay:</i>								
4-100-81550-8202	Furniture & Fixtures	0	0	0	0	0	0	#DIV/0!
4-100-81550-8203	EDP Equipment	0	0	0	0	0	0	#DIV/0!
TOTAL TOURISM EXPENDITURES:		177,128	196,136	262,213	228,704	0	-228,704	-100.00%
NOTE: Tourism (81550) budget included with Economic Development (81500) for FY2019								

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LITTER CONTROL

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

Litter Control



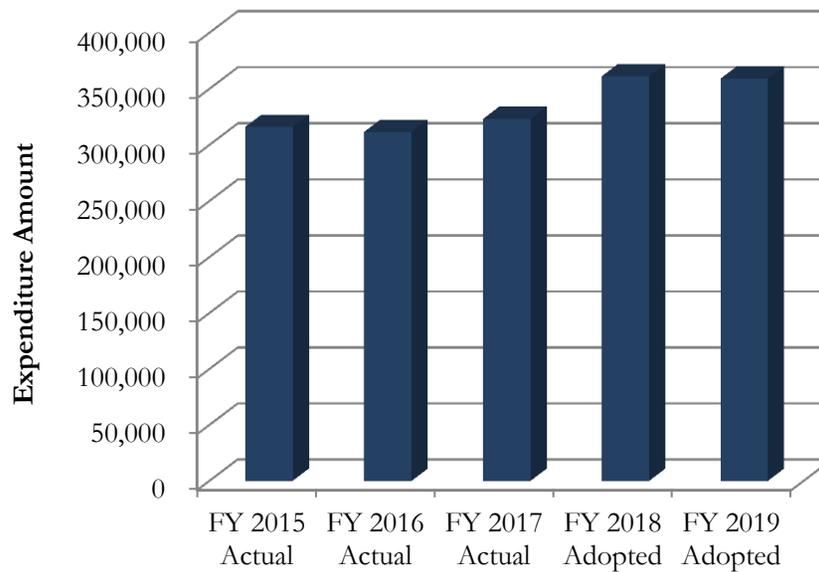
Litter Control Expenditures

Account Number	Account Name	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Adopted Budget	FY 2019 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>LITTER CONTROL (81600):</u>								
<i>Other Charges:</i>								
4-100-81600-5672	Litter Control Program	18,665	16,869	20,146	18,000	18,000	0	0.00%
TOTAL LITTER CONTROL PROGRAM:		18,665	16,869	20,146	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 in the City of Winchester. In addition to contributions from the localities served by the District, the Commonwealth of Virginia provides funds to the District and establishes Best Management Practices (BMPs) to carry out conservation activities. The District works with landowners who want to undertake the BMPs in concert with the USDA Natural Resources Conservation Service (NRCS). The District provides educational programs and is also responsible for the operation and management of two dams, both of which are located in the Basye area of Shenandoah County. The County also provides a contribution to the Friends of the North Fork of the Shenandoah River, Inc. within this department; founded in 1988, its mission is to keep the North Fork of the Shenandoah River clean, healthy, and beautiful through advocacy, community action, education, and science.

Soil and Water Conservation District



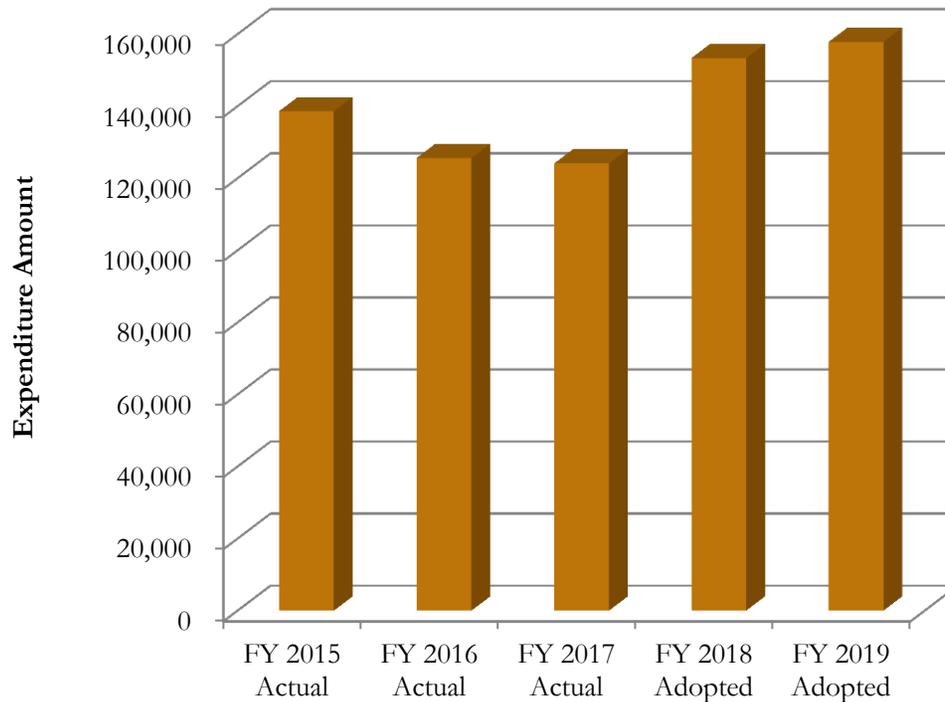
Soil and Water Conservation District Expenditures

<u>Account Number</u>	<u>Account Name</u>	<u>FY 2015 Actual Expenditures</u>	<u>FY 2016 Actual Expenditures</u>	<u>FY 2017 Actual Expenditures</u>	<u>FY 2018 Adopted Budget</u>	<u>FY 2019 Adopted Budget</u>	<u>\$ Increase (Decrease)</u>	<u>% Increase (Decrease)</u>
<u>SOIL/WATER CONSERVATION DISTRICT (82400):</u>								
<i>Salaries & Wages:</i>								
4-100-82400-1100	Salaries & Wages – Regular	222,973	219,707	231,560	258,978	253,200	-5,778	-2.23%
<i>Employee Benefits:</i>								
4-100-82400-2100	FICA/Medicare - Employer	16,913	16,665	17,636	19,812	19,370	-442	-2.23%
4-100-82400-2210	Virginia Retirement System	24,794	25,222	22,944	25,147	24,586	-561	-2.23%
4-100-82400-2215	Hybrid STD/LTD Premium	334	373	461	618	618	0	0.00%
4-100-82400-2310	Hospitalization Insurance	33,315	25,998	28,710	35,820	39,080	3,260	9.10%
4-100-82400-2400	Group Life Insurance	1,061	1,045	1,211	1,347	1,317	-30	-2.25%
4-100-82400-2500	VRS Health Insurance Credit		283	303	337	337	0	0.00%
4-100-82400-2600	Unemployment Insurance	641	286	144	286	286	0	0.00%
4-100-82400-2700	Workers' Compensation Insurance	2,954	6,242	2,810	2,869	3,250	381	13.28%
4-100-82400-2900	Accrued Annual and Sick Leave Payout	0	739	1,391	0	0	0	0.00%
<i>Other Charges:</i>								
4-100-82400-5673	Contribution to Soil/Water Conservation District	11,000	13,000	14,000	14,000	15,000	1,000	7.14%
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:		315,984	311,560	323,169	361,214	359,043	-2,171	-0.60%

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.

Cooperative Extension Service



Virginia Cooperative Extension Service Expenditures

Account Number	Account Name	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Adopted Budget	FY 2019 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>COOPERATIVE EXTENSION SERVICE (83500):</u>								
<i>Salaries & Wages:</i>								
4-100-83500-1100	Salaries & Wages – Regular	33,838	34,684	35,112	35,112	36,165	1,053	3.00%
<i>Employee Benefits:</i>								
4-100-83500-2100	FICA/Medicare - Employer	2,939	2,841	2,294	3,650	2,767	(883)	-24.20%
4-100-83500-2210	Virginia Retirement System	3,776	4,020	3,409	3,512	3,389	(123)	-3.50%
4-100-83500-2310	Hospitalization Insurance	12,459	12,730	10,961	10,814	11,799	985	9.10%
4-100-83500-2400	Group Life Insurance	162	166	183	188	188	(0)	-0.03%
4-100-83500-2500	VRS Health Insurance Credit		45	46	47	47	(0)	-0.02%
4-100-83500-2600	Unemployment Insurance	75	40	24	40	40	0	0.00%
4-100-83500-2700	Workers' Compensation Insurance	32	31	24	36	25	(11)	-30.56%
<i>Contractual Services:</i>								
4-100-83500-3166	Contractual Services	439	586	389	600	600	0	0.00%
4-100-83500-3200	School Custodial Fee		495					
4-100-83500-3310	Repairs & Maintenance	0	150	0	200	200	0	0.00%
4-100-83500-3320	Maintenance and Service Contracts	490	0	460	1,480	1,480	0	0.00%
4-100-83500-3500	Printing and Binding		6					
<i>Other Charges:</i>								
4-100-83500-5210	Postal Service	40	108	61	60	60	0	0.00%
4-100-83500-5230	Telecommunications	2,781	2,870	2,843	2,350	2,350	0	0.00%
4-100-83500-5510	Mileage	520	117	201	400	400	0	0.00%

VIRGINIA COOPERATIVE EXTENSION SERVICE, CONTINUED

Account Name		FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	\$ Increase (Decrease)	% Increase (Decrease)
		Actual Revenues	Actual Revenues	Actual Revenues	Adopted Budget	Adopted Budget		
4-100-83500-5540	Convention, Training, & Education	164	70	285	350	350	0	0.00%
4-100-83500-5675	Extension Agents' Salaries	66,729	52,007	54,380	79,169	82,643	3,474	4.39%
4-100-83500-1700	Stipend - Summer 4H	11,100	11,125	10,002	11,550	11,550	0	0.00%
4-100-83500-5810	Dues & Association Membership	535	635	535	650	650	0	0.00%
<i>Materials and Supplies:</i>								
4-100-83500-6001	Office Supplies	2,400	2,400	2,400	2,400	2,400	0	0.00%
4-100-83500-6003	Agricultural Supplies	93	101	277	225	225	0	0.00%
4-100-83500-6008	Vehicle Supplies - Fuel	0	220	126	250	250	0	0.00%
<i>Capital Outlay:</i>								
4-100-83500-8202	Furniture & Fixtures	2	153	61	250	250	0	0.00%
TOTAL COOPERATIVE EXTENSION SERVICE:		138,575	125,600	124,072	153,333	157,828	4,494	2.93%

NON-DEPARTMENTAL

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

Non-Departmental Expenditures

<u>Account Number</u>	<u>Account Name</u>	<u>FY 2015 Actual Expenditures</u>	<u>FY 2016 Actual Expenditures</u>	<u>FY 2017 Actual Expenditures</u>	<u>FY 2018 Adopted Budget</u>	<u>FY 2019 Adopted Budget</u>	<u>\$ Increase (Decrease)</u>	<u>% Increase (Decrease)</u>
<u>JUDGMENTS AND SETTLEMENTS (91100):</u>								
<i>Contractual Services:</i>								
4-100-91100-3180	Contractual Services	445	189	1,320	475	475	0	0.00%
TOTAL JUDGMENTS AND SETTLEMENTS:		445	189	1,320	475	475	0	0.00%

NON-DEPARTMENTAL, CONTINUED

Account Number	Account Name	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Adopted Budget	FY 2019 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
REVENUE REFUNDS (92100):								
<i>Other Costs:</i>								
4-100-92100-9200	Treasurer's Warrants	0	0	0	100	100	0	0.00%
4-100-92100-9201	Refunds - Erroneously Paid Real Estate	3,851	2,878	791	750	750	0	0.00%
4-100-92100-9202	Refunds - Erroneously Paid Personal Property	0	704	1,901	1,000	1,000	0	0.00%
4-100-92100-9203	Refunds - Building Permits	10,736	9,329	6,494	6,700	6,700	0	0.00%
4-100-92100-9204	Refunds - Zoning Applications	200	0	0	500	500	0	0.00%
4-100-92100-9206	Refunds - Land Use Applications	0	33	61	0	0	0	0.00%
4-100-92100-9211	Refunds - Fire/Rescue/EMS	175	400	800	0	0	0	0.00%
4-100-92100-9212	Refunds - Refuse Collections	239	0	0	500	500	0	0.00%
4-100-92100-9213	Refunds - Reduction in State Aid	84,803	0	0	0	0	0	0.00%
4-100-92100-9214	Refunds - Insurance Recoveries	0	0	0	15,000	15,000	0	0.00%
4-100-92100-9214	Refunds - VA Dept of Emergency Mgmt	0	0	1,245	0	0	0	0.00%
TOTAL REVENUE REFUNDS:		100,005	13,344	11,292	24,550	24,550	0	0.00%

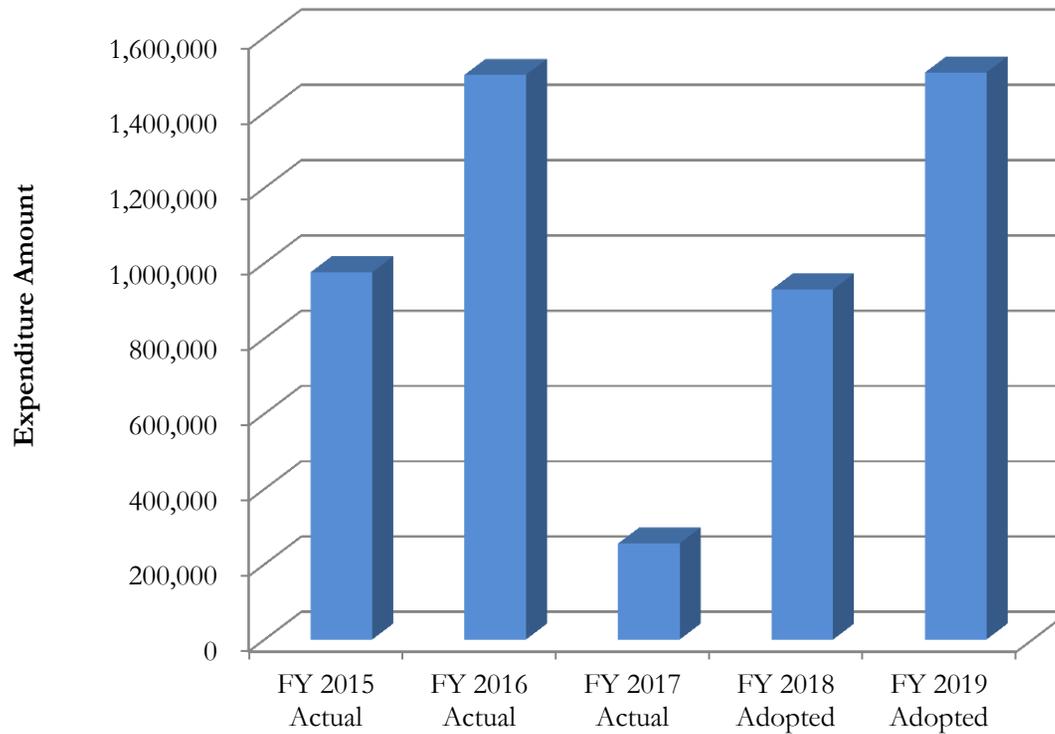
NON-DEPARTMENTAL, CONTINUED

Account Number	Account Name	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Adopted Budget	FY 2019 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>TRANSFERS (92200):</u>								
<i>Other Costs:</i>								
4-100-92200-9221	Salaries & Wages - 2.5% Merit Increase	0	91,066	0	0	0	0	0.00%
4-100-92200-9211	Reserve for Contingencies	0	311,665	300,000	300,000	465,675	165,675	55.23%
4-100-92200-9212	Reserve for Contingencies - Fuel	0	18,974	50,000	50,000	50,000	0	0.00%
4-100-92200-9220	Hazardous Duty Increased 1.85% VRS Multiplier	0	69,039	0	0	0	0	0.00%
4-100-93200-0501	Transfer to North Fork Wastewater Treatment Facility (Fund 501)	88,559	235,597	169,899	162,068	162,146	78	0.05%
4-100-93200-0503	Transfer to Landfill Fund (Fund 503)	1,274,759	3,988,266	1,187,520	980,732	1,106,281	125,549	12.80%
TOTAL TRANSFERS:		1,363,318	4,714,607	1,707,419	1,492,800	1,784,102	340,630	23.60%

CAPITAL OUTLAY

The Capital Outlay department records costs for the capital needs of the County. A separate Five-Year Capital Improvement Program has been adopted for fiscal year 2016, which provides a detailed explanation of the major capital expenditures planned for fiscal year 2016 and the ensuing four years.

Capital Outlay

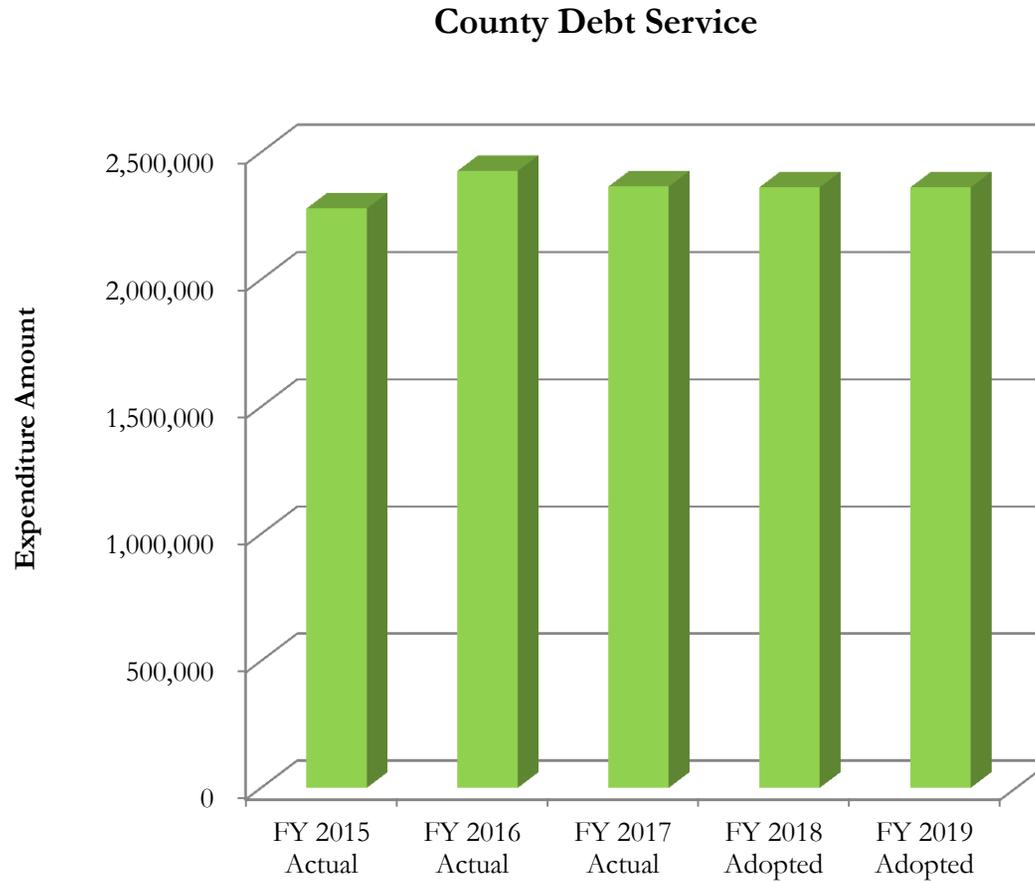


Capital Outlay Expenditures

<u>Account Number</u>	<u>Account Name</u>	<u>FY 2015 Actual Expenditures</u>	<u>FY 2016 Actual Expenditures</u>	<u>FY 2017 Actual Expenditures</u>	<u>FY 2018 Adopted Budget</u>	<u>FY 2019 Adopted Budget</u>	<u>\$ Increase (Decrease)</u>	<u>% Increase (Decrease)</u>
<u>CAPITAL OUTLAY (94000):</u>								
<i>Capital Outlay:</i>								
4-100-94000-8214	Site Improvements (VDOT TEA21)	593,298	0	18,333	0	0	0	0.00%
4-100-94000-8218	DHCD-Free Clinic Expansion	17,269	0	0	0	0	0	0.00%
4-100-94000-8225	Town of New Market Revenue Sharing	0	134,762	0	0	0	0	0.00%
4-100-94000-8238	Debt Service-Capital Leases-Principal	332,974	0	0	0	0	0	0.00%
4-100-94000-8239	Debt Service-Capital Leases-Interest	22,945	0	0	0	0	0	0.00%
4-100-94000-8251	County Farm Grant	9,651	0	0	0	0	0	0.00%
4-100-94000-8252	Purchase of Land	0	0	0	0	0	0	0.00%
4-100-94000-9400	Capital Outlay Expenditures	0	1,365,445	237,118	930,258	1,506,849	576,591	61.98%
TOTAL CAPITAL OUTLAY:		976,137	1,500,207	255,450	930,258	1,506,849	576,591	61.98%

COUNTY DEBT SERVICE

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



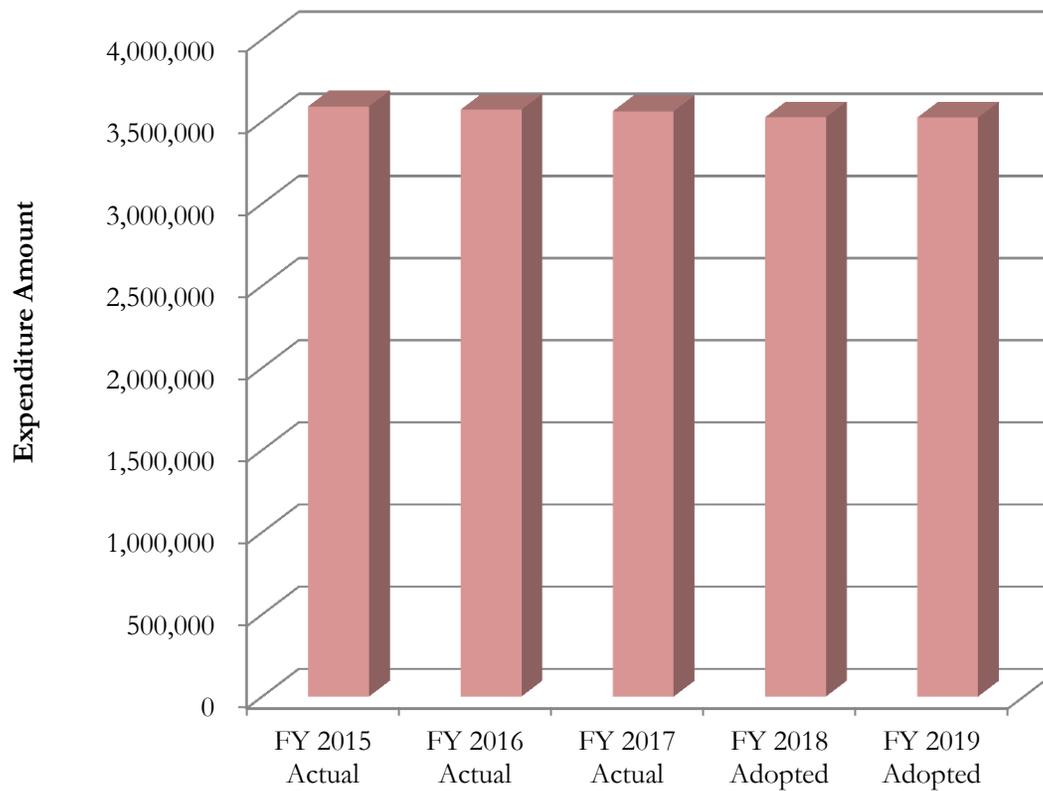
County Debt Service Expenditures

Account Number	Account Name	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Adopted Budget	FY 2019 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>DEBT SERVICE - COUNTY (FUND 209):</u>								
4-209-000999-9111	Co. Office - Principal Series 1, 2, 4	170,000	175,000	185,000	190,000	200,000	10,000	5.26%
4-209-000999-9112	Courthouse/HHS - Prin VRA2009B	840,000	875,000	915,000	965,000	1,005,000	40,000	4.15%
4-209-000999-9113	Mt.Jackson Sewer - Prin C-515332-02	178,236	183,623	189,173	194,891	200,782	5,891	3.02%
4-209-000999-9115	Edinburg School VRA 2012C Principal	0	90,000	95,000	95,000	100,000	5,000	5.26%
4-209-000999-9116	Landfill Dozer Capital Lease - Principal	0	60,225	0	0	0	0	0.00%
4-209-000999-9117	Proposed Radio Tower - Principal	0	0	0	0	0	0	0.00%
4-209-000999-9121	Co. Office - Interest Series 1, 2, 4 (2011B)	137,244	128,928	120,878	112,469	104,150	(8,319)	-7.40%
4-209-000999-9122	Courthouse/HHS - Interest VRA2009B	696,853	659,831	619,637	574,412	531,906	(42,506)	-7.40%
4-209-000999-9123	Mt.Jackson Sewer - Int C-515332-02	94,201	88,814	83,264	77,546	71,655	(5,891)	-7.60%
4-209-000999-9125	Edinburg School VRA 2012C Interest	162,344	160,738	156,947	152,578	148,131	(4,447)	-2.91%
4-209-000999-9126	Landfill Dozer Capital Lease - Interest	0	4,150	0	0	0	0	0.00%
4-209-000999-9127	Proposed Radio Tower - Interest	0	0	0	0	0	0	100.00%
4-209-000999-9190	Bond Issuance Cost	0	0	0	0	0	0	0.00%
TOTAL DEBT SERVICE - COUNTY:		2,278,877	2,426,309	2,364,899	2,361,896	2,361,624	-272	-0.01%

SCHOOLS DEBT SERVICE

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

Schools Debt Service



Schools Debt Service Expenditures

Account Number	Account Name	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Adopted Budget	FY 2019 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	1,310,000	1,375,000	1,450,550	1,525,000	1,605,000	80,000	5.25%
4-208-000999-9115	Series 2004(B) VPSA - PR High Schools	204,324	207,627	211,104	214,764	218,616	3,852	1.79%
4-208-000999-9116	QSAB - PR Energy Audit VRA 2010	480,000	480,000	480,000	465,000	480,000	15,000	3.23%
4-208-000999-9121	VA Lit Loan - Int Elementary Schools	66,045	56,610	47,175	37,740	28,306	(9,434)	-25.00%
4-208-000999-9122	VPSA Annual Administration Fees	1,100	1,100	5,550	1,100	1,100	0	0.00%
4-208-000999-9123	HS Gyms - Interest Series 2002 VPSA	709,411	640,943	568,905	493,043	413,228	(79,815)	-16.19%
4-208-000999-9125	Series 2004(B) VPSA - Int High Schools	111,276	100,772	90,095	79,235	68,184	(11,051)	-13.95%
4-208-000999-9126	QSAB - Int Energy Audit VRA2010	394,799	394,799	394,799	394,799	394,799	0	0.00%
TOTAL DEBT SERVICE - SCHOOLS:		3,591,454	3,571,351	3,562,678	3,525,181	3,523,733	-1,448	-0.04%

LANDFILL FUND REVENUES

Account Name	FY 2015 Actual Revenues	FY 2016 Actual Revenues	FY 2017 Actual Revenues	FY 2018 Adopted Budget	FY 2019 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>LANDFILL FUND REVENUES:</u>							
<u>Charges for Services:</u>							
Solid Waste Collection Charges	1,207,176	1,267,397	1,367,161	1,320,000	1,382,000	62,000	4.70%
Total Charges for Services	1,207,176	1,267,397	1,367,161	1,320,000	1,382,000	62,000	4.70%
<u>Other Financing Sources:</u>							
Transfer from General Fund	1,274,759	4,000,543	1,187,520	980,732	1,106,281	125,549	12.80%
Total Other Financing Sources	1,274,759	4,000,543	1,187,520	980,732	1,106,281	125,549	12.80%
TOTAL LANDFILL FUND REVENUES:	2,481,935	5,267,940	2,554,681	2,300,732	2,488,281	187,549	8.15%

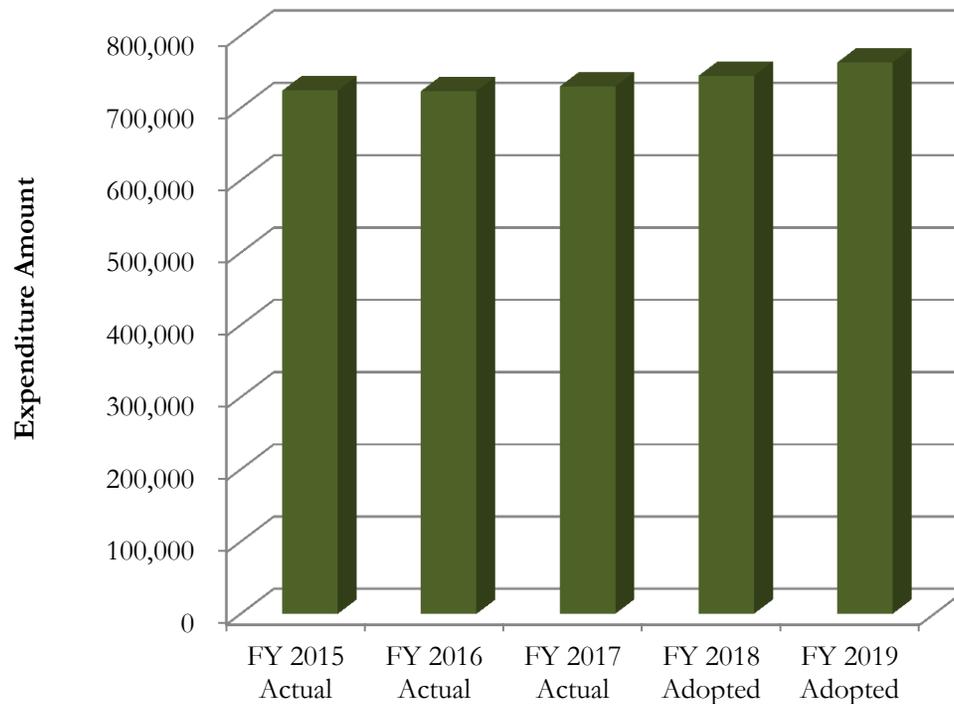
LANDFILL FUND EXPENDITURE SUMMARY

	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Adopted Budget	FY 2019 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>LANDFILL FUND EXPENDITURES:</u>							
<i>Solid Waste Management:</i>							
Refuse Collection	724,084	723,522	729,736	744,432	762,851	18,419	2.47%
Refuse Disposal	1,350,912	1,411,569	1,345,359	1,556,300	1,725,430	169,131	10.87%
TOTAL LANDFILL FUND EXPENDITURES:	2,074,996	2,135,091	2,075,095	2,300,732	2,488,281	187,550	8.15%

REFUSE COLLECTION

The Shenandoah County Landfill provides for the non-hazardous solid waste disposal needs for Shenandoah County citizens. Costs incurred for the collection of refuse are recorded within this budget of the Landfill Fund; these costs include the collection and transportation of waste and recyclable materials from the thirteen Citizen Convenience Sites located throughout the County.

Refuse Collection



Refuse Collection Expenditures

Account Number	Account Name	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Adopted Budget	FY 2019 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>REFUSE COLLECTION (42300):</u>								
<i>Salaries & Wages:</i>								
4-503-42300-1100	Salaries & Wages – Regular	204,404	223,585	257,992	210,136	216,440	6,304	3.00%
4-503-42300-1200	Salaries & Wages – Overtime	2,770	2,255	2,999	7,528	7,754	226	3.00%
4-503-42300-1300	Salaries & Wages – Part-Time	156,765	156,897	160,821	177,161	182,476	5,315	3.00%
4-503-42300-1700	Stipend for Services	0	0	0	1,500	2,250	750	50.00%
<i>Employee Benefits:</i>								
4-503-42300-2100	FICA/Medicare - Employer	26,741	27,975	31,182	30,204	31,110	906	3.00%
4-503-42300-2210	Virginia Retirement System	22,600	14,717	(16,359)	20,685	21,007	322	1.55%
4-503-42300-2310	Hospitalization Insurance	52,735	56,495	51,321	53,942	51,035	(2,907)	-5.39%
4-503-42300-2400	Group Life Insurance	972	1,042	1,147	1,125	889	(236)	-21.01%
4-503-42300-2500	VRS Health insurance Credit	0	282	287	281	281	(0)	-0.13%
4-503-42300-2600	Unemployment Insurance	1,998	915	427	1,040	427	(613)	-58.94%
4-503-42300-2700	Workers' Compensation Insurance	10,129	16,909	21,994	17,130	21,994	4,864	28.39%
4-503-42300-2800	OPEB Adjustment	5,523	0	0	0	0	0	0.00%
4-503-42300-2900	Accrued Annual Sick Leave	0	0	4,874	0	0	0	0.00%
<i>Contractual Services:</i>								
4-503-42300-3110	Professional Health Services	1,466	1,055	1,286	910	1,300	390	42.86%
4-503-42300-3140	Professional Services (Containers)	3,666	3,381	3,461	3,666	3,666	0	0.00%
4-503-42300-3165	Contractual Services (Compactor)	79,035	75,665	65,672	60,827	63,227	2,400	3.95%
4-503-42300-3310	Repairs and Maintenance	15,955	21,592	21,947	15,000	15,000	0	0.00%
4-503-42300-3500	Printing and Binding	53	305	4,688	500	500	0	0.00%
4-503-42300-3600	Advertising	105	0	0	1,000	1,000	0	0.00%

REFUSE COLLECTION, CONTINUED

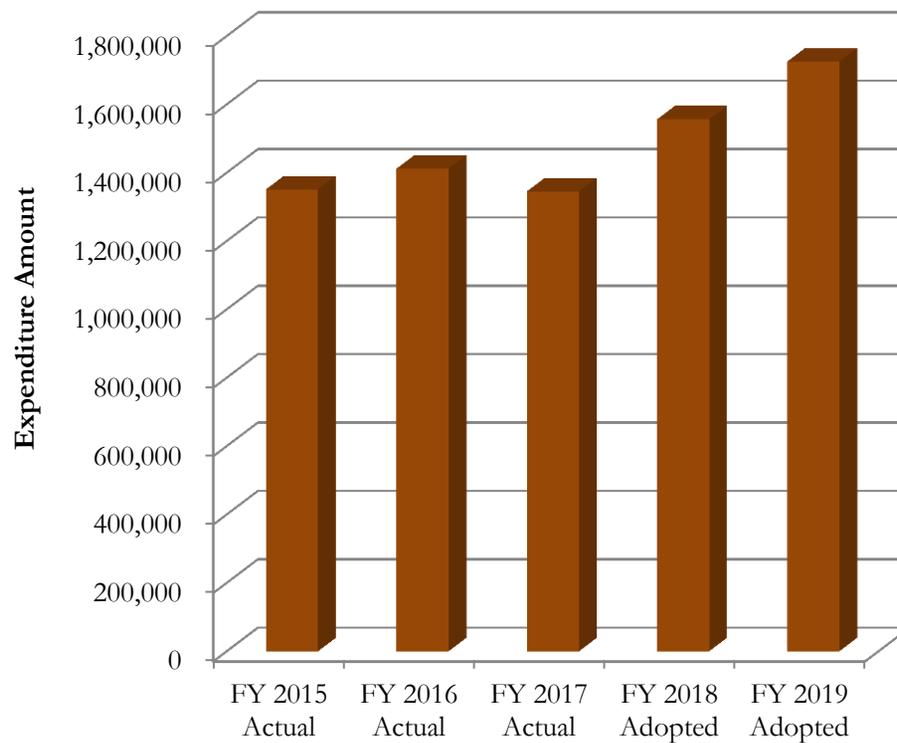
Account Number	Account Name	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Adopted Budget	FY 2019 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Other Charges:</i>								
4-503-42300-5110	Electrical Services	7,326	6,528	5,893	5,600	6,000	400	7.14%
4-503-42300-5305	Auto Insurance	8,396	8,010	10,114	8,669	8,669	(0)	0.00%
4-503-42300-5309	Contractors Equipment Insurance	13	13	14	13	13	0	0.00%
4-503-42300-5410	Lease/Purchase Equipment	1,125	1,800	2,100	1,800	2,100	300	16.67%
4-503-42300-5870	Hazardous Material Collection	6,361	4,127	10,394	8,000	8,000	0	0.00%
<i>Materials and Supplies:</i>								
4-503-42300-6005	Laundry/Housekeeping Supplies	469	259	291	527	527	0	0.00%
4-503-42300-6007	Repairs & Maintenance Supplies	5,012	5,449	4,761	11,596	11,596	0	0.00%
4-503-42300-6008	Vehicles Supplies (Gas)	55,387	36,753	34,097	49,770	49,770	0	0.00%
4-503-42300-6009	Auto Repairs & Maintenance	51,484	39,776	42,164	32,920	32,920	0	0.00%
<i>Capital Outlay:</i>								
4-503-42300-8101	Machinery & Equipment	0	8,676	750	0	0	0	0.00%
4-503-42300-8201	Machinery & Equipment	0	0	974	0	0	0	0.00%
4-503-42300-8213	Refuse Containers	3,594	9,061	4,446	22,900	22,900	0	0.00%
TOTAL REFUSE COLLECTION:		724,084	723,522	729,736	744,432	762,851	18,419	2.47%
OPERATIONAL ONLY (LESS CAPITAL OUTLAY):		720,490	705,785	723,566	721,532	739,951	18,419	2.55%

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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.

Refuse Disposal



Refuse Disposal Expenditures

Account Number	Account Name	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Adopted Budget	FY 2019 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>REFUSE DISPOSAL (42400):</u>								
<i>Salaries & Wages:</i>								
4-503-42400-1100	Salaries & Wages – Regular	423,441	433,154	449,811	451,614	465,162	13,549	3.00%
4-503-42400-1200	Salaries & Wages – Overtime	4,065	6,732	4,734	8,000	8,240	240	3.00%
4-503-42400-1300	Salaries & Wages – Part-Time	9,165	8,565	14,426	14,249	14,573	324	2.28%
<i>Employee Benefits:</i>								
4-503-42400-2100	FICA/Medicare - Employer	31,643	33,400	33,350	36,251	37,330	1,079	2.98%
4-503-42400-2210	Virginia Retirement System	46,932	50,047	51,034	44,298	44,358	60	0.14%
4-503-42400-2215	Hybrid STD/LTD Premium		626	696				
4-503-42400-2310	Hospitalization Insurance	88,327	83,026	81,088	100,721	121,528	20,807	20.66%
4-503-42400-2400	Group Life Insurance	2,016	2,074	2,205	2,421	2,522	101	4.17%
4-503-42400-2500	VRS Health Insurance Credit	0	562	552	605	605	0	0.00%
4-503-42400-2600	Unemployment Insurance	1,049	460	282	600	600	0	0.00%
4-503-42400-2700	Workers' Compensation Insurance	14,654	13,610	12,203	14,303	14,303	0	0.00%
4-503-42400-2800	OPEB Adjustment	10,256	0	0	0	0	0	0.00%
4-503-42400-2810	Safety Apparel Allowance	0	1,050	1,050	1,275	1,275	0	0.00%
4-503-42400-2900	Accrued Annual and Sick Leave	607	7,897	7,430	0	0	0	0.00%
<i>Contractual Services:</i>								
4-503-42400-3140	Professional Services	48,195	52,345	40,163	60,400	60,400	0	0.00%
4-503-42400-3180	Professional Services- Engineering	156,901	231,953	238,545	340,000	340,000	0	0.00%
4-503-42400-3310	Repairs & Maintenance	67,265	107,764	55,107	21,500	21,500	0	0.00%

REFUSE DISPOSAL, CONTINUED

Account Number	Account Name	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Adopted Budget	FY 2019 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-503-42400-3320	Maintenance & Service Contract	6,416	7,132	10,680	7,078	9,825	2,747	38.81%
4-503-42400-3500	Printing	0	560	443	500	2,000	1,500	300.00%
4-503-42400-3600	Advertising	0	241	560	1,000	1,000	0	0.00%
<i>Other Charges:</i>								
4-503-42400-5110	Electrical Services	14,587	20,235	16,097	17,489	17,489	0	0.00%
4-503-42400-5120	Heating Services	7,570	4,343	6,478	8,800	6,500	(2,300)	-26.14%
4-503-42400-5130	Water & Sewer	1,237	1,571	898	2,712	2,250	(462)	-17.04%
4-503-42400-5210	Postal Service	628	924	798	900	900	0	0.00%
4-503-42400-5230	Telecommunications	8,503	9,198	8,213	7,150	8,500	1,350	18.88%
4-503-42400-5309	Contractors Equipment Insurance	3,099	3,860	3,935	3,100	3,100	0	0.00%
4-503-42400-5410	Rent/Lease Equipment	1,352	3,534	6,702	6,200	6,200	0	0.00%
4-503-42400-5510	Travel Mileage	0	0	86	0		0	0.00%
4-503-42400-5530	Food & Lodging	245	155	12	150	150	0	0.00%
4-503-42400-5540	Convention, Training, & Education	1,220	2,071	744	1,600	1,600	0	0.00%
4-503-42400-5810	Dues & Association Membership	120	347	170	190	190	0	0.00%
4-503-42400-5850	Miscellaneous Expenses	80	0	0	0	0	0	0.00%
4-503-42400-5853	DEQ Permits	15,557	12,609	13,054	12,350	30,000	17,650	142.91%
<i>Materials and Supplies:</i>								
4-503-42400-6001	Office Supplies	3,197	2,701	4,538	2,539	3,000	461	18.16%
4-503-42400-6003	Agricultural Services	1,742	1,645	8,350	2,700	2,700	0	0.00%
4-503-42400-6004	Medical & Lab Supplies	0	138	0	0	0	0	0.00%
4-503-42400-6005	Laundry/Housekeeping Services	1,135	2,570	1,232	1,362	1,362	0	0.00%
4-503-42400-6007	Repairs & Maintenance Supplies	1,186	2,858	1,613	1,603	1,603	0	0.00%
4-503-42400-6008	Vehides Supplies (Gas)	93,582	61,288	67,407	84,150	80,000	(4,150)	-4.93%

REFUSE DISPOSAL, CONTINUED

Account Number	Account Name	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Adopted Budget	FY 2019 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-503-42400-6009	Auto Repairs & Maintenance	55,096	63,765	64,840	55,640	55,640	0	0.00%
4-503-42400-6011	Uniforms and Wearing Apparel	26,796	27,250	24,132	15,000	15,000	0	0.00%
4-503-42400-6014	Operating Supplies	109,488	93,336	79,417	65,000	65,000	0	0.00%
<i>Payment to Joint Operations:</i>								
4-503-42400-7006	Regional Tire Shredder Payment	17,136	23,128	19,954	15,774	20,000	4,226	26.79%
<i>Capital Outlay:</i>								
4-503-42400-8101	Machinery & Equipment	5,655	9,264	9,500	4,900	0	(4,900)	-100.00%
4-503-42400-8102	Furniture and Fixtures	286	0	0	0	0	0	0.00%
4-503-42400-8201	Machinery & Equipment	0	5,207	0	0	0	0	0.00%
4-503-42400-8207	EDP Equipment	1,550	0	0	0	0	0	0.00%
4-503-42400-8214	Site Improvements	66,473	18,374	2,825	4,800	0	(4,800)	-100.00%
<i>Other Uses of Funds:</i>								
4-503-42400-9120	Debt Service	2,460	0	0	137,376	259,024	121,648	88.55%
TOTAL REFUSE DISPOSAL:		1,350,912	1,411,569	1,345,359	1,556,300	1,725,430	169,131	10.87%
OPERATIONAL ONLY (LESS CAPITAL OUTLAY):		1,274,487	1,378,724	1,333,029	1,409,224	1,466,406	57,182	4.06%

NORTH FORK WASTEWATER TREATMENT PLANT REVENUES

Account Name	FY 2015 Actual Revenues	FY 2016 Actual Revenues	FY 2017 Actual Revenues	FY 2018 Adopted Budget	FY 2019 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>NORTH FORK WASTEWATER FUND REVENUES:</u>							
<u>Charges for Services:</u>							
Septage Disposal Revenue	66,336	65,473	85,581	72,664	72,664	0	0.00%
Total Charges for Services	66,336	65,473	85,581	72,664	72,664	0	0.00%
<u>Other Financing Sources:</u>							
Transfer from General Fund	88,559	235,597	169,899	162,068	162,146	78	0.05%
Transfer from Toms Brook-Maurertown Sanitary District	0	0	0	0	0	0	0.00%
Total Other Financing Sources	88,559	235,597	169,899	162,068	162,146	78	0.05%
TOTAL NORTH FORK WASTEWATER FUND REVENUES:	154,895	301,070	255,481	234,732	234,810	78	0.03%

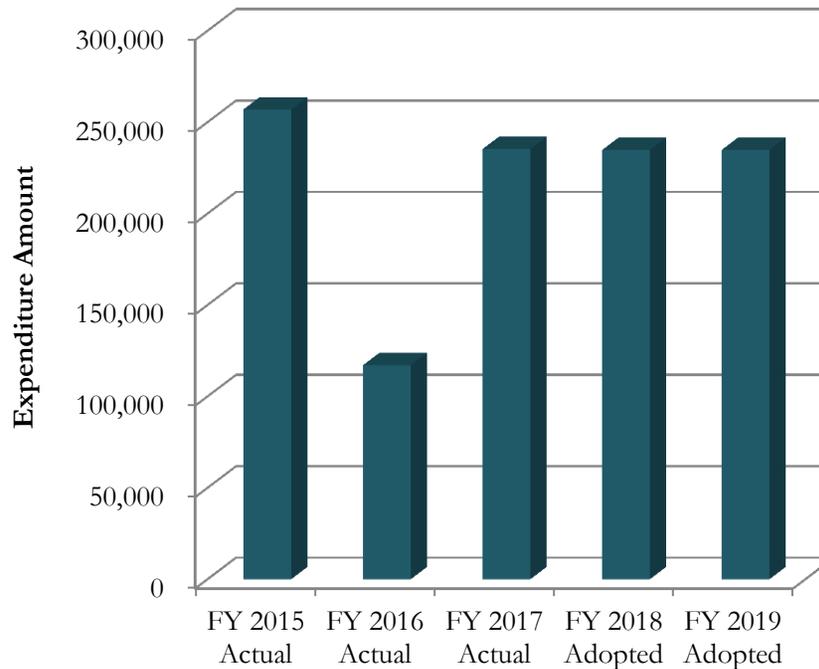
NORTH FORK WASTEWATER TREATMENT PLANT SUMMARY

	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Adopted Budget	FY 2019 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>NORTH FORK WASTEWATER FUND EXPENDITURES:</u>							
North Fork Wastewater Treatment Plant	256,978	117,057	235,267	234,732	234,810	78	0.03%
TOTAL NORTH FORK WASTEWATER FUND EXPENDITURES:	256,978	117,057	235,267	234,732	234,810	78	0.03%

NORTH FORK WASTEWATER TREATMENT PLANT

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

North Fork Wastewater Treatment Plant



North Fork Wastewater Treatment Plant Expenditures

<u>Account Number</u>	<u>Account Name</u>	<u>FY 2015 Actual Expenditures</u>	<u>FY 2016 Actual Expenditures</u>	<u>FY 2017 Actual Expenditures</u>	<u>FY 2018 Adopted Budget</u>	<u>FY 2019 Adopted Budget</u>	<u>\$ Increase (Decrease)</u>	<u>% Increase (Decrease)</u>
<u>NORTH FORK WASTEWATER TREATMENT PLANT (42700):</u>								
<i>Contractual Services:</i>								
4-501-42700-3310	Maintenance & Repairs	33,605	1,731	27,181	35,000	36,000	1,000	2.86%
4-501-42700-3320	Maintenance & Service Contracts	89,589	16,736	43,854	46,080	46,080	0	0.00%
<i>Other Charges:</i>								
4-501-42700-5110	Electrical Service	40,639	22,274	48,320	45,000	38,000	(7,000)	-15.56%
4-501-42700-5210	Postage	42	33	92	50	50	0	0.00%
4-501-42700-5230	Telecommunications	1,495	959	1,916	2,400	2,400	0	0.00%
4-501-42700-5853	DEQ Permits	9,740	4,307	4,307	2,143	3,721	1,578	73.64%
<i>Materials and Supplies:</i>								
4-501-42700-6001	Office Supplies	0	0	121	0	0	0	0.00%
4-501-42700-6007	Repairs and Maintenance Supplies	0	0	24,158	0	0		
4-501-42700-6009	Repairs and Maintenance Supplies	345	12,304	0	500	0	(500)	-100.00%
4-501-42700-6014	Operating Supplies	8,378	3,843	10,159	15,000	20,000	5,000	33.33%
<i>Capital Outlay:</i>								
4-501-42700-8102	Conversion to UV Disinfection	0	20,850	35,851	0	0	0	0.00%
4-501-42700-8999	Depreciation Expense	37,562	0	39,308	0	0	0	0.00%
<i>Other Uses of Funds:</i>								
4-501-95000-9124	Debt Service	35,583	34,020	0	88,559	88,559	0	0.00%
TOTAL NORTH FORK WASTEWATER TREATMENT PLANT:		256,978	117,057	235,267	234,732	234,810	78	0.03%

SCHOOL FUND REVENUES

Account Name	FY 2015 Actual Revenues	FY 2016 Actual Revenues	FY 2017 Actual Revenues	FY 2018 Adopted Budget	FY 2019 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>SCHOOL FUND (FUNDS 205 & 207):</u>							
<u>Local Revenues:</u>							
Transfer from General Fund - Operational	23,632,720	25,245,581	25,144,582	25,773,197	27,773,197	2,000,000	7.76%
Transfer from General Fund - Capital	797,788	0	863,304	1,012,749	2,500,000	1,487,251	146.85%
Other Local Revenues	3,526,678	0	3,764,185	3,188,955	2,800,624	-388,331	-12.18%
Total Local Revenues	27,957,186	25,245,581	29,772,071	29,974,901	33,073,821	3,098,920	10.34%
<u>State Revenues:</u>							
Categorical Aid	32,939,247	32,103,275	33,115,229	35,100,300	36,565,379	1,465,079	4.17%
Total State Revenues	32,939,247	32,103,275	33,115,229	35,100,300	36,565,379	1,465,079	4.17%
<u>Federal Revenues:</u>							
Categorical Aid	3,946,662	3,166,516	2,869,206	2,980,462	2,916,406	-64,056	-2.15%
Total Federal Revenues	3,946,662	3,166,516	2,869,206	2,980,462	2,916,406	-64,056	-2.15%
TOTAL SCHOOL FUND:	64,843,095	60,515,372	65,756,506	68,055,663	72,555,606	4,499,943	6.61%

** Data unavailable

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.

Shenandoah County Public Schools Expenditures

<u>Account Number</u>	<u>Account Name</u>	<u>FY 2015 Actual Expenditures</u>	<u>FY 2016 Actual Expenditures</u>	<u>FY 2017 Actual Expenditures</u>	<u>FY 2018 Adopted Budget</u>	<u>FY 2019 Adopted Budget</u>	<u>\$ Increase (Decrease)</u>	<u>% Increase (Decrease)</u>
<u>SCHOOL FUND (FUNDS 205 & 207):</u>								
<i>Other Charges:</i>								
4-205-06100-0001	Operation of Public Schools	62,518,425	64,460,429	65,756,506	68,055,663	72,555,606	4,499,943	6.61%
4-207-65100-9201	School Food Service	2,324,670	2,476,177	2,269,798	2,571,561	2,275,164	-296,397	-11.53%
TOTAL SCHOOL FUND:		64,843,095	66,936,606	68,026,304	70,627,224	74,830,770	4,203,546	5.95%

** Data unavailable

SOCIAL SERVICES FUND REVENUES

<u>Account Name</u>	<u>FY 2015 Actual Revenues</u>	<u>FY 2016 Actual Revenues</u>	<u>FY 2017 Actual Revenues</u>	<u>FY 2018 Adopted Budget</u>	<u>FY 2019 Adopted Budget</u>	<u>\$ Increase (Decrease)</u>	<u>% Increase (Decrease)</u>
<u>SOCIAL SERVICES FUND</u>							
<u>(FUNDS 140 & 141):</u>							
<u>Local Revenues:</u>							
Transfer from General Fund - Operational	880,922	935,619	1,022,520	1,046,521	1,205,210	158,689	15.16%
Charges for Services	367,830	390,566	420,000	0	0	0	0.00%
Recovered Costs	127,859	136,032	0	0	0	0	0.00%
Total Local Revenues	1,376,611	1,462,217	1,442,520	1,046,521	1,205,210	158,689	15.16%
<u>State Revenues:</u>							
Categorical Aid	1,081,313	1,108,611	1,253,000	745,485	741,503	-3,982	-0.53%
Total State Revenues	1,081,313	1,108,611	1,253,000	745,485	741,503	-3,982	-0.53%
<u>Federal Revenues:</u>							
Categorical Aid	1,550,957	1,626,184	1,682,000	2,261,390	2,292,471	31,081	1.37%
Total Federal Revenues	1,550,957	1,626,184	1,682,000	2,261,390	2,292,471	31,081	1.37%
TOTAL SOCIAL SERVICES FUND:	4,008,881	4,197,012	4,377,520	4,053,396	4,239,184	185,788	4.58%

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.

		<u>Social Services Expenditures</u>						
<u>Account Number</u>	<u>Account Name</u>	<u>FY 2015 Actual Expenditures</u>	<u>FY 2016 Actual Expenditures</u>	<u>FY 2017 Actual Expenditures</u>	<u>FY 2018 Adopted Budget</u>	<u>FY 2019 Adopted Budget</u>	<u>\$ Increase (Decrease)</u>	<u>% Increase (Decrease)</u>
<u>SOCIAL SERVICES FUND (FUNDS 140 and 141):</u>								
<i>Other Charges:</i>								
4-140-53100-0001	Social Services Operations	3,649,641	3,821,788	2,956,107	4,053,396	4,239,184	185,788	4.58%
4-141-53100-0001	Seven Bends Daycare Operations	383,303	394,229	6,920	0	0	0	0.00%
TOTAL SOCIAL SERVICES FUND:		4,032,944	4,216,017	2,963,027	4,053,396	4,239,184	185,788	4.58%

CHILDREN'S SERVICES ACT (CSA) FUND REVENUES

<u>Account Name</u>	<u>FY 2015 Actual Revenues</u>	<u>FY 2016 Actual Revenues</u>	<u>FY 2017 Actual Revenues</u>	<u>FY 2018 Adopted Budget</u>	<u>FY 2019 Adopted Budget</u>	<u>\$ Increase (Decrease)</u>	<u>% Increase (Decrease)</u>
<u>CHILDREN SERVICES ACT FUND (FUND 250):</u>							
<u>Local Revenues:</u>							
Transfer from General Fund - Operational	832,449	1,083,781	1,000,174	1,001,098	1,116,000	114,902	11.48%
Recovered Costs	12,705	0	0	0	0	0	0.00%
Total Local Revenues	845,154	1,083,781	1,000,174	1,001,098	1,116,000	114,902	11.48%
<u>State Revenues:</u>							
Categorical Aid	1,424,134	1,599,154	1,741,400	1,741,400	2,269,922	528,522	30.35%
Total State Revenues	1,424,134	1,599,154	1,741,400	1,741,400	2,269,922	528,522	30.35%
TOTAL CHILDREN'S SERVICES ACT FUND:	2,269,288	2,682,935	2,741,574	2,742,498	3,385,922	643,424	23.46%

CHILDREN'S SERVICES ACT (CSA) FUND EXPENDITURES

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

Children's Services Act Expenditures

<u>Account Number</u>	<u>Account Name</u>	<u>FY 2015 Actual Expenditures</u>	<u>FY 2016 Actual Expenditures</u>	<u>FY 2017 Actual Expenditures</u>	<u>FY 2018 Adopted Budget</u>	<u>FY 2019 Adopted Budget</u>	<u>\$ Increase (Decrease)</u>	<u>% Increase (Decrease)</u>
<u>CHILDREN SERVICES ACT (FUND 250):</u>								
<i>Other Charges:</i>								
4-250-53600-9001	Comprehensive Services Act	2,269,298	2,741,574	2,741,574	2,742,498	3,385,922	643,424	23.46%
TOTAL CHILDREN SERVICES ACT FUND:		2,269,298	2,741,574	2,741,574	2,742,498	3,385,922	643,424	23.46%

STONEY CREEK SANITARY DISTRICT (SCSD) FUND REVENUES

<u>Account Name</u>	<u>FY 2015 Actual Revenues</u>	<u>FY 2016 Actual Revenues</u>	<u>FY 2017 Actual Revenues</u>	<u>FY 2018 Adopted Budget</u>	<u>FY 2019 Adopted Budget</u>	<u>\$ Increase (Decrease)</u>	<u>% Increase (Decrease)</u>
<u>STONEY CREEK SANITARY DISTRICT REVENUES:</u>							
Water Revenues	465,544	469,664	445,853	425,000	425,000	0	0.00%
Sewer Revenues	639,028	709,710	615,206	700,000	660,617	(39,383)	-5.63%
Ad Valorem Taxes	514,335	525,614	495,194	535,000	520,000	(15,000)	-2.80%
Connection Fees	31,000	0	12,190	31,000	35,000	4,000	12.90%
Interest	1,081	2,461	13,993	2,000	2,000	0	0.00%
Other Income and Reserves	20,805	7,537	61,575	10,000	12,500	2,500	25.00%
	1,671,793	1,714,986	1,644,012	1,703,000	1,655,117	(47,883)	-2.81%
<u>STONEY CREEK SANITARY DISTRICT REVENUES:</u>							
	1,671,793	1,714,986	1,644,012	1,703,000	1,655,117	(47,883)	-2.81%

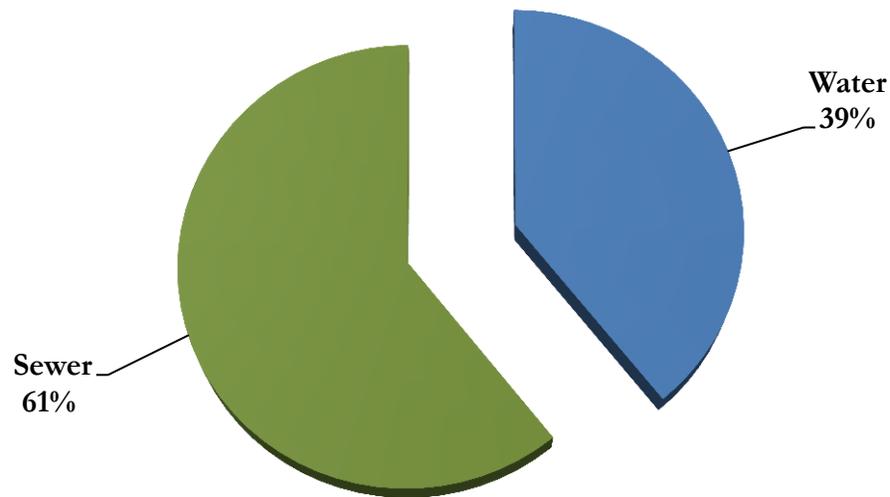
STONEY CREEK SANITARY DISTRICT EXPENDITURE SUMMARY

	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Adopted Budget	FY 2019 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>STONEY CREEK SANITARY DISTRICT EXPENDITURES:</u>							
Stoney Creek Sanitary District - Water	601,350	585,635	533,505	526,509	530,840	4,331	0.82%
Stoney Creek Sanitary District - Sewer	902,166	1,191,354	827,855	1,176,491	1,124,277	(52,214)	-4.44%
STONEY CREEK SANITARY DISTRICT EXPENDITURES:	1,503,515	1,776,989	1,361,359	1,703,000	1,655,117	(47,883)	-2.81%

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-Mauretown Sanitary District.

Stoney Creek Sanitary District



Stoney Creek Sanitary District (SCSD) Fund Expenditures

Account Number	Account Name	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Adopted Budget	FY 2019 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>STONEY CREEK SANITARY DISTRICT (FUND 513):</u>								
<u>Stoney Creek Sanitary District - Water (42800-001):</u>								
<i>Salaries & Wages:</i>								
4-513-42800-1100-001	Salaries & Wages – Regular- Water	246,423	204,744	233,222	224,237	233,067	8,830	3.94%
4-513-42800-1200-001	Salaries & Wages – Overtime-Water	1,909	51,455	1,535	2,040	2,101	61	3.00%
4-513-42800-1700-001	Stipend for Services - Water	0	7,600	0	7,600	7,600	0	0.00%
<i>Employee Benefits:</i>								
4-513-42800-2100-001	FICA/Medicare - Employer - Water	17,999	19,464	17,154	19,253	18,572	(681)	-3.54%
4-513-42800-2210-001	Virginia Retirement System - Water	29,038	25,820	28,042	25,244	22,747	(2,497)	-9.89%
4-513-42800-2215-001	Hybrid STD/LTS Premium - Water	0	85	90	301	301	0	0.00%
4-513-42800-2310-001	Hospitalization Insurance - Water	46,614	47,554	48,306	45,202	58,893	13,691	30.29%
4-513-42800-2400-001	Group Life Insurance - Water	1,185	1,186	1,205	1,259	1,177	(82)	-6.51%
4-513-42800-2500-001	VRS Health Insurance Credit - Water	0	295	301	295	301	6	2.03%
4-513-42800-2600-001	Unemployment Insurance - Water	496	281	141	284	160	(124)	-43.66%
4-513-42800-2700-001	Workers' Compensation Insurance - Water	6,403	7,422	5,968	7,200	6,500	(700)	-9.72%
4-513-42800-2810-001	Safety Apparel Allowance - Water	203	510	270	205	270	65	31.71%
4-513-42800-2900-001	Accrued Annual & Sick Leave - Water	888	3,196	2,666	3,000	0	(3,000)	-100.00%
4-513-42800-2999-001	OPEB Health Insurance ARC Adjust	5,920	1,539	0	1,539	0	(1,539)	-100.00%
<i>Contractual Services:</i>								
4-513-42800-3110-001	Professional Health Services - Water	49	106	0	50	0	(50)	-100.00%
4-513-42800-3120-001	Professional Services - Audit - Water	4,723	2,982	2,500	3,000	0	(3,000)	-100.00%
4-513-42800-3140-001	Professional Services - Engineering - Water	0	0	0	500	0	(500)	-100.00%
4-513-42800-3150-001	Legal Fees - Water	0	0	2,454	500	0	(500)	-100.00%
4-513-42800-3167-001	Professional Services - Water	2,030	2,842	728	2,500	8,000	5,500	220.00%

STONEY CREEK SANITARY DISTRICT, CONTINUED

Account Number	Account Name	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Adopted Budget	FY 2019 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-513-42800-3180-001	Contractual Services - Lab Fees - Water	5,405	2,648	2,863	3,500	0	(3,500)	-100.00%
4-513-42800-3310-001	Repairs & Maintenance - Water	14,983	13,075	25,993	15,000	55,000	40,000	266.67%
4-513-42800-3311-001	Maint. Elect. Pump Eq/Trt Eq. - Water	7,862	44,620	4,000	28,000	0	(28,000)	-100.00%
4-513-42800-3312-001	Maint. Cust. Serv.- Supply Mains - Water	19,566	12,966	0	10,000	0	(10,000)	-100.00%
4-513-42800-3313-001	Maintenance - Safety Equipment - Water	2,869	936	0	2,000	0	(2,000)	-100.00%
4-513-42800-3315-001	Structures and Improvements - Water	3,849	3,185	41	2,500	0	(2,500)	-100.00%
4-513-42800-3320-001	Maintenance and Service Contract - Water	7,157	4,786	18,992	7,500	0	(7,500)	-100.00%
4-513-42800-3500-001	Printing & Binding - Water	1,341	1,281	1,129	1,200	1,200	0	0.00%
4-513-42800-3600-001	Advertising - Water	306	434	331	350	350	0	0.00%
Other Charges:								
4-513-42800-5110-001	Electrical Services - Water	29,756	29,041	27,565	29,500	29,500	0	0.00%
4-513-42800-5120-001	Heating Services - Water	2,328	954	1,366	2,200	2,200	0	0.00%
4-513-42800-5210-001	Postal Service - Water	2,395	1,659	458	2,000	500	(1,500)	-75.00%
4-513-42800-5230-001	Telecommunications - Water	4,501	3,570	3,428	4,000	4,000	0	0.00%
4-513-42800-5308-001	General Liability Insurance - Water	10,111	9,980	10,386	10,200	10,500	300	2.94%
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	63	62	182	0	0	0	0.00%
4-513-42800-5520-001	Travel - Fares	0	0	58	0	0	0	0.00%
4-513-42800-5530-001	Food & Lodging - Water	1,926	1,827	1,623	2,000	2,000	0	0.00%
4-513-42800-5540-001	Convention, Training, & Education - Water	124	445	958	600	900	300	50.00%
4-513-42800-5810-001	Dues & Association Membership - Water	6,025	5,542	5,678	6,500	6,000	(500)	-7.69%
4-513-42800-5897-001	Service Charge - Water	140	212	179	0	0	0	0.00%
Materials and Supplies:								
4-513-42800-6001-001	Office Supplies - Water	2,001	1,737	1,258	2,200	5,000	2,800	127.27%
4-513-42800-6007-001	Repairs & Maintenance - Water	2,930	2,277	21,891	4,000	20,000	16,000	400.00%
4-513-42800-6008-001	Vehides Supplies (Gas) - Water	8,948	5,095	6,231	8,000	7,000	(1,000)	-12.50%

STONEY CREEK SANITARY DISTRICT, CONTINUED

Account Number	Account Name	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Adopted Budget	FY 2019 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-513-42800-6009-001	Auto Repairs & Maintenance - Water	7,649	4,535	4,134	7,000	5,000	(2,000)	-28.57%
4-513-42800-6011-001	Uniforms - Water	5,543	6,500	4,195	6,500	4,500	(2,000)	-30.77%
4-513-42800-6012-001	Subscriptions - Water	39	34	34	50	0	(50)	-100.00%
4-513-42800-6013-001	Educational & Recreational Supplies - Water	571	511	0	0	0	0	0.00%
4-513-42800-6014-001	Operating Supplies - Water	8,530	8,564	10,020	8,500	10,000	1,500	17.65%
4-513-42800-6061-001	Equipment/Machinery Repairs/Maintenance - Water	4,033	2,525	1,238	5,000	3,500	(1,500)	-30.00%
<i>Capital Outlay:</i>								
4-513-42800-8105-001	Motor Vehide- Water	0	0	0	10,000	0	(10,000)	-100.00%
4-513-42800-8212-001	Distribute/Collect Mains - Water	18,103	35,711	0	0	0	0	0.00%
4-513-42800-8216-001	Bldg/Structure Improvement - Water	0	0	219	0	0	0	0.00%
<i>Other Uses of Funds:</i>								
4-513-42800-9999-001	Depredation Expense - Water	54,575	0	30,631	0	0	0	0.00%
TOTAL STONEY CREEK SANITARY DISTRICT (WATER):		601,350	585,635	533,505	526,509	530,840	4,331	0.82%

Stoney Creek Sanitary District - Sewer (42800-002):

Salaries & Wages:

4-513-42800-1100-002	Salaries & Wages – Regular - Sewer	343,380	263,586	343,582	363,051	373,943	10,892	3.00%
4-513-42800-1200-002	Salaries & Wages – Overtime-Sewer	455	73,960	2,302	3,060	3,152	92	3.00%
4-513-42800-1700-002	Stipend for Services - Sewer	0	11,400	0	11,400	11,400	0	0.00%

Employee Benefits:

4-513-42800-2100-002	FICA/Medicare - Employer - Sewer	24,639	25,657	24,876	28,880	29,720	840	2.91%
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STONEY CREEK SANITARY DISTRICT, CONTINUED

Account Number	Account Name	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Adopted Budget	FY 2019 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-513-42800-2210-002	Virginia Retirement System - Sewer	41,850	35,287	41,162	37,866	36,541	(1,325)	-3.50%
4-513-42800-2215-002	Hybrid STD/LTD Premium - Sewer	0	128	134	131	131	0	0.00%
4-513-42800-2310-002	Hospitalization Insurance - Sewer	65,718	64,577	70,228	67,803	88,339	20,536	30.29%
4-513-42800-2400-002	Group Life Insurance - Sewer	1,727	1,615	1,762	1,888	1,765	(123)	-6.51%
4-513-42800-2500-002	VRS Health Insurance Credit - Sewer	0	437	452	538	475	(63)	-11.71%
4-513-42800-2600-002	Unemployment Insurance - Sewer	744	421	212	680	450	(230)	-33.82%
4-513-42800-2700-002	Workers' Compensation Insurance - Sewer	9,604	11,133	8,952	11,000	9,012	(1,988)	-18.07%
4-513-42800-2810-002	Safety Apparel Allowance - Sewer	473	765	405	475	475	0	0.00%
4-513-42800-2900-002	Accrued Annual & Sick Leave - Sewer	0	4,793	0	4,000	0	(4,000)	-100.00%
4-513-42800-2999-002	OPEB Health Insurance ARC Adjust	8,881	2,309	0	2,309	0	(2,309)	-100.00%
Contractual Services:								
4-513-42800-3110-002	Professional Health Services - Sewer	74	159	0	75	75	0	0.00%
4-513-42800-3120-002	Professional Services - Audit - Sewer	7,084	4,472	3,750	6,000	10,000	4,000	66.67%
4-513-42800-3140-002	Professional Services - Engineering - Sewer	0	0	0	500	0	(500)	-100.00%
4-513-42800-3150-002	Legal Fees - Sewer	0	0	3,681	500	0	(500)	-100.00%
4-513-42800-3167-002	Professional Services - Sewer	3,281	4,263	1,117	4,000	0	(4,000)	-100.00%
4-513-42800-3180-002	Lab Fees - Sewer	7,771	8,099	1,292	8,000	0	(8,000)	-100.00%
4-513-42800-3310-002	Repairs & Maintenance - Sewer	3,506	1,976	13,585	3,000	40,000	37,000	1233.33%
4-513-42800-3311-002	Maint. Elect. Pump Eq/Trt Eq. - Sewer	33,165	30,965	1,647	23,000	0	(23,000)	-100.00%
4-513-42800-3312-002	Maint. Cust. Serv.- Supply Mains - Sewer	23,608	37,853	6,439	35,000	0	(35,000)	-100.00%
4-513-42800-3313-002	Maintenance - Safety Equipment - Sewer	3,679	2,838	0	2,500	0	(2,500)	-100.00%
4-513-42800-3314-002	Maintenance - Sludge Disposal - Sewer	3,375	28,307	540	5,000	0	(5,000)	-100.00%
4-513-42800-3315-002	Structures and Improvements - Sewer	5,813	3,395	61	4,000	0	(4,000)	-100.00%
4-513-42800-3320-002	Maintenance and Service Contract - Sewer	10,865	9,199	18,634	10,000	0	(10,000)	-100.00%
4-513-42800-3500-002	Printing & Binding - Sewer	2,012	1,922	1,694	1,600	1,600	0	0.00%
4-513-42800-3600-002	Advertising - Sewer	717	391	273	500	500	0	0.00%

STONEY CREEK SANITARY DISTRICT, CONTINUED

Account Number	Account Name	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Adopted Budget	FY 2019 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Other Charges:</i>								
4-513-42800-5110-002	Electrical Services - Sewer	37,032	39,583	33,400	36,000	35,000	(1,000)	-2.78%
4-513-42800-5120-002	Heating Services - Sewer	0	0	1,499	0	0	0	0.00%
4-513-42800-5210-002	Postal Service - Sewer	3,501	2,542	635	3,000	800	(2,200)	-73.33%
4-513-42800-5230-002	Telecommunications - Sewer	6,293	6,286	6,914	6,000	7,000	1,000	16.67%
4-513-42800-5308-002	General Liability Insurance - Sewer	15,166	14,971	15,578	15,000	16,000	1,000	6.67%
4-513-42800-5420-002	Rent - Sewer	5,763	5,763	5,763	4,800	4,800	0	0.00%
4-513-42800-5510-002	Mileage - Sewer	95	93	408	0	0	0	0.00%
4-513-42800-5520-002	Fares - Sewer	276	0	87	0	0	0	0.00%
4-513-42800-5530-002	Food & Lodging - Sewer	3,474	3,152	2,454	3,500	3,500	0	0.00%
4-513-42800-5540-002	Convention, Training, & Education - Sewer	256	678	1,070	1,000	1,000	0	0.00%
4-513-42800-5810-002	Dues & Association Membership - Sewer	9,574	12,032	8,731	11,500	9,500	(2,000)	-17.39%
4-513-42800-5897-002	Service Charge - Sewer	60	0	0	0	0	0	0.00%
<i>Materials and Supplies:</i>								
4-513-42800-6001-002	Office Supplies - Sewer	3,007	2,755	2,002	3,200	5,600	2,400	75.00%
4-513-42800-6007-002	Repairs & Maintenance - Sewer	5,739	4,668	31,183	6,000	30,000	24,000	400.00%
4-513-42800-6008-002	Vehicles Supplies (Gas) - Sewer	14,522	8,488	9,413	8,200	9,000	800	9.76%
4-513-42800-6009-002	Auto Repairs & Maintenance - Sewer	11,478	6,854	6,259	8,000	8,000	0	0.00%
4-513-42800-6011-002	Uniforms - Sewer	8,304	9,910	6,328	8,800	6,500	(2,300)	-26.14%
4-513-42800-6012-002	Subscriptions - Sewer	58	51	51	60	0	(60)	-100.00%
4-513-42800-6013-002	Educational & Recreational Supplies - Sewer	484	767	0	0	0	0	0.00%
4-513-42800-6014-002	Operating Supplies - Sewer	8,247	8,477	29,622	8,000	30,000	22,000	275.00%
4-513-42800-6061-002	Equipment/Machinery Repairs/Maintenance - Sewer	7,147	6,162	2,776	7,500	6,000	(1,500)	-20.00%

STONE CREEK SANITARY DISTRICT, CONTINUED

Account Number	Account Name	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Adopted Budget	FY 2019 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Capital Outlay:</i>								
4-513-42800-8105-002	Motor Vehide - Sewer	0	0	0	15,000	0	(15,000)	-100.00%
4-513-42800-8212-002	Distribute/Collect Mains - Sewer	15,381	39,657	11,890	85,711	50,000	(35,711)	-41.66%
4-513-42800-8216-002	Maintenance Bldg/Structure Improvement	0	0	725	0	0	0	0.00%
4-513-42800-8217-002	CIP - Pipelining - Sewer	0	0	0	169,000	294,000	125,000	73.96%
<i>Other Uses of Funds:</i>								
4-513-42800-9100-002	Debt Payments - Prināpal	0	260,000	0	0	0	0	0.00%
4-513-42800-9110-002	VRA Bond Interest	22,000	9,250	1,500	0	0	0	0.00%
4-513-42800-9111-002	VRA Bond Fees	663	350	94	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	139,464	0	(139,464)	-100.00%
4-513-42800-9999-002	Depreciation Expense - Sewer	121,228	118,958	102,692	0	0	0	0.00%
TOTAL STONEY CREEK SANITARY DISTRICT (SEWER):		902,166	1,191,354	827,855	1,176,491	1,124,277	(52,214)	-4.44%
TOTAL STONEY CREEK SANITARY DISTRICT:		1,503,515	1,776,989	1,361,359	1,703,000	1,655,117	(47,883)	-2.81%

TOMS BROOK-MAURERTOWN SANITARY DISTRICT (TBMSD) REVENUES

Account Name	FY 2015 Actual Revenues	FY 2016 Actual Revenues	FY 2017 Actual Revenues	FY 2018 Adopted Budget	FY 2019 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>TOMS BROOK-MAURERTOWN SANITARY DISTRICT REVENUES:</u>							
Water Revenues	243,643	238,677	237,669	240,000	205,000	(35,000)	-14.58%
Sewer Revenues	376,832	416,994	391,359	412,000	298,920	(113,080)	-27.45%
Ad Valorem Taxes	55,069	54,568	55,013	57,000	45,000	(12,000)	-21.05%
Connection Fees	73,333	36,167	110,910	40,000	40,000	0	0.00%
Interest	1,604	3,322	7,868	1,000	1,000	0	0.00%
Other Income and Reserves	17,933	0	34,355	0	0	0	0.00%
Proceeds from Debt Issuance	0	0	0	0	0	0	0.00%
TOTAL TOMS BROOK-MAURERTOWN SANITARY DISTRICT REVENUES:	768,414	749,728	837,174	750,000	589,920	(160,080)	-21.34%

TOMS BROOK-MAURERTOWN SANITARY DISTRICT
EXPENDITURE SUMMARY

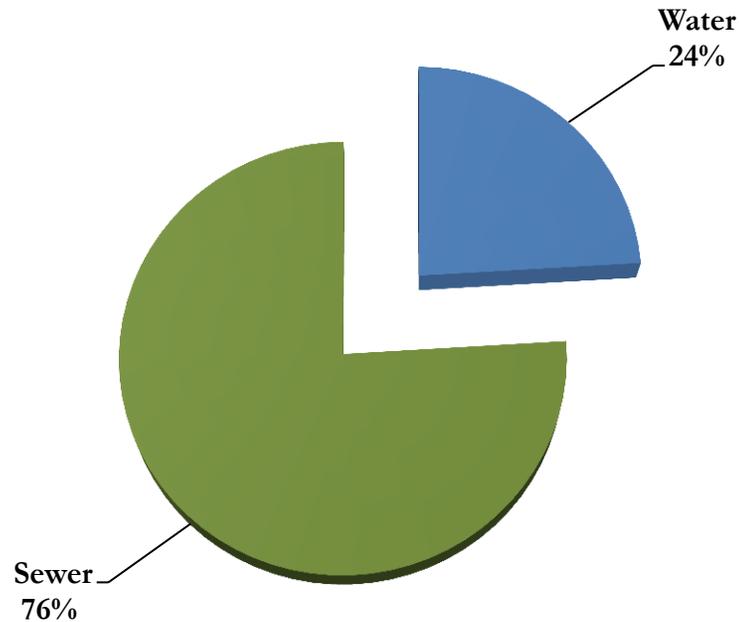
	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Adopted Budget	FY 2019 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>TOMS BROOK-MAURERTOWN SANITARY DISTRICT EXPENDITURES:</u>							
Toms Brook Maurertown Sanitary District - Water	266,452	209,527	164,001	254,756	210,267	(44,489)	-17.46%
Toms Brook Maurertown Sanitary District - Sewer	474,498	724,171	517,966	495,244	379,653	(115,591)	-23.34%
<u>TOMS BROOK-MAURERTOWN SANITARY DISTRICT EXPENDITURES:</u>	740,950	933,698	681,967	750,000	589,920	(160,080)	-21.34%

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TOMS BROOK-MAURERTOWN SANITARY DISTRICT (TBMSD)

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

Toms Brook-Maurertown Sanitary District



Toms Brook-Maurertown Sanitary District Expenditures

Account Number	Account Name	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Adopted Budget	FY 2019 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>TOMS BROOK MAURERTOWN SANITARY DISTRICT (FUND 514):</u>								
<u>Toms Brook Maurertown Sanitary District - Water (42900-001):</u>								
<i>Salaries & Wages:</i>								
4-514-42900-1100-001	Salaries & Wages – Regular- Water	67,181	42,071	56,370	57,777	59,510	1,733	3.00%
4-514-42900-1200-001	Salaries & Wages – Overtime-Water	4,811	26,766	2,373	1,530	1,576	46	3.00%
4-514-4900-1300-001	Salaries & Wages – Part-Time-Water	0	0	0	7,302	7,521	219	3.00%
<i>Employee Benefits:</i>								
4-514-42900-2100-001	FICA/Medicare - Employer - Water	5,274	4,959	4,297	5,637	5,248	(389)	-6.89%
4-514-42900-2210-001	Virginia Retirement System - Water	7,705	6,324	6,886	3,748	5,724	1,976	52.72%
4-513-42800-2215-002	Hybrid STD/LTD Premium - Sewer		68	47	68	66	(2)	-2.94%
4-514-42900-2310-001	Hospitalization Insurance - Water	11,407	10,267	7,158	8,359	8,938	579	6.93%
4-514-42900-2400-001	Group Life Insurance - Water	299	294	275	201	278	77	38.31%
4-513-42800-2500-002	VRS Health Insurance Credit - Sewer	0	72	69	50	70	20	40.00%
4-514-42900-2600-001	Unemployment Insurance - Water	141	81	39	84	55	(29)	-34.52%
4-514-42900-2700-001	Worker's Compensation Insurance - Water	1,154	1,174	1,110	1,200	1,175	(25)	-2.08%
4-514-42900-2810-001	Safety Apparel Allowance - Water	90	135	45	90	45	(45)	-50.00%
4-514-42900-2999-001	OPEB Health Insurance ARC Adjust	207	292	0	0	0	0	0.00%
<i>Contractual Services:</i>								
4-514-42900-3110-001	Professional Health Services - Water	16	21	0	30	0	(30)	-100.00%
4-514-42900-3120-001	Professional Services - Audit - Water	3,916	2,211	1,875	3,000	0	(3,000)	-100.00%
4-514-42900-3140-001	Professional Services - Engineering - Water	1,680	824	816	1,000	0	(1,000)	-100.00%
4-514-42900-3167-001	Professional Services - Water	1,552	2,105	232	2,500	8,000	5,500	220.00%

WATER AND SEWER

TOMS BROOK-MAURERTOWN SANITARY DISTRICT (TBMSD) FUND

Account Number	Account Name	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Adopted Budget	FY 2019 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-514-42900-3180-001	Lab Testing - Water	3,486	2,138	2,798	2,500	0	(2,500)	-100.00%
4-514-42900-3310-001	Repairs & Maintenance - Water	2,837	9,780	19,474	10,000	30,000	20,000	200.00%
4-514-42900-3311-001	Maint. Elect. Pump Eq/Trt Eq. - Water	19,575	10,388	957	14,000	0	(14,000)	-100.00%
4-514-42900-3312-001	Maint. Cust. Serv.- Supply Mains - Water	13,109	8,604	0	6,000	0	(6,000)	-100.00%
4-514-42900-3313-001	Maintenance - Safety Equipment - Water	(42)	304	14	1,000	0	(1,000)	-100.00%
4-514-42900-3315-001	Structures and Improvements - Water	1,539	1,325	31	1,000	0	(1,000)	-100.00%
4-514-42900-3320-001	Maintenance and Service Contract - Water	5,810	2,789	6,555	7,000	0	(7,000)	-100.00%
4-514-42900-3500-001	Printing & Binding - Water	1,187	1,243	1,151	1,200	1,200	0	0.00%
4-514-42900-3600-001	Advertising - Water	249	280	0	200	200	0	0.00%
Other Charges:								
4-514-42900-5110-001	Electrical Services - Water	9,884	14,308	12,974	13,500	13,500	0	0.00%
4-514-42900-5210-001	Postal Service - Water	1,324	1,040	1,135	1,500	1,500	0	0.00%
4-514-42900-5230-001	Telecommunications - Water	2,587	2,580	1,777	1,000	1,500	500	50.00%
4-514-42900-5308-001	General Liability Insurance - Water	2,496	2,491	2,574	2,600	2,600	0	0.00%
4-514-42900-5420-001	Rent - Water	1,921	1,921	1,921	1,920	1,920	0	0.00%
4-514-42900-5510-001	Mileage	0	0	42	0	0	0	0.00%
4-514-42900-5530-001	Food & Lodging - Water	149	93	173	300	300	0	0.00%
4-514-42900-5540-001	Convention, Training, & Education - Water	20	40	199	300	300	0	0.00%
4-514-42900-5810-001	Dues & Association Membership - Water	2,297	2,057	2,101	2,200	2,200	0	0.00%
Materials and Supplies:								
4-514-42900-6001-001	Office Supplies - Water	596	1,135	518	1,000	2,500	1,500	150.00%
4-514-42900-6007-001	Repairs & Maintenance - Tools and Shop - Water	577	147	9,672	400	10,000	9,600	2400.00%
4-514-42900-6008-001	Vehides Supplies (Gas) - Water	944	615	446	600	600	0	0.00%
4-514-42900-6009-001	Auto Repairs & Maintenance - Water	250	329	115	500	500	0	0.00%

WATER AND SEWER

TOMS BROOK-MAURERTOWN SANITARY DISTRICT (TBMSD) FUND

Account Number	Account Name	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Adopted Budget	FY 2019 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-514-42900-6011-001	Uniforms - Water	1,449	1,666	1,187	1,000	1,200	200	20.00%
4-514-42900-6012-001	Subscriptions - Water	19	17	17	20	0	(20)	-100.00%
4-514-42900-6013-001	Educational & Recreational Supplies - Water	138	225	0	400	0	(400)	-100.00%
4-514-42900-6014-001	Operating Supplies - Water	3,403	3,267	4,001	4,000	4,000	0	0.00%
4-514-42900-6061-001	Equipment/Machinery Repairs/Maintenance - Water	546	63	0	600	600	0	0.00%
4-514-42900-6065-001	First Bank - RDA Bond Payment - Water	0	16,668	0	0	0	0	0.00%
Capital Outlay:								
4-514-42800-8212-001	SCADA Upgrade-Phase 1	8,286	26,350	(54,664)	0	0	0	0.00%
Other Uses of Funds:								
4-514-42900-9100-001	Debt Payments - Principal	0	0	0	22,687	23,729	1,042	4.59%
4-514-42900-9110-001	Rural Development Loan Interest	18,440	0	15,714	64,753	13,711	(51,042)	-78.83%
4-514-42900-9999-001	Depreciation Expense	57,943	0	51,525	0	0	0	0.00%
TOTAL TBMSD - WATER:		266,452	209,527	164,001	254,756	210,267	(44,489)	-17.46%

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

Salaries & Wages:

4-514-42900-1100-002	Salaries & Wages – Regular - Sewer	155,026	98,109	131,661	151,314	155,853	4,539	3.00%
4-514-42900-1200-002	Salaries & Wages – Overtime-Sewer	2,316	62,421	5,862	3,570	3,677	107	3.00%
4-514-42900-1300-002	Salaries & Wages – Part-Time-Sewer	0	0	0	17,037	17,548	511	3.00%

Employee Benefits:

4-514-42900-2100-002	FICA/Medicare - Employer - Sewer	11,165	11,570	10,038	13,152	13,547	395	3.00%
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Account Number	Account Name	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Adopted Budget	FY 2019 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-514-42900-2210-002	Virginia Retirement System - Sewer	17,978	16,036	16,015	8,746	14,948	6,202	70.91%
4-514-42900-2215-002	Hybrid STD/LTD Premium -Sewer	0	158	109	158	125	(33)	-20.89%
4-514-42900-2310-002	Hospitalization Insurance - Sewer	26,616	23,956	16,728	19,504	20,855	1,351	6.93%
4-514-42900-2400-002	Group Life Insurance - Sewer	699	686	639	468	648	180	38.46%
4-513-42900-2500-002	VRS Health Insurance Credit - Sewer	0	169	160	117	172	55	47.01%
4-514-42900-2600-002	Unemployment Insurance - Sewer	330	188	91	140	125	(15)	-10.71%
4-514-42900-2700-002	Worker's Compensation Insurance - Sewer	2,694	2,740	2,589	2,800	2,800	0	0.00%
4-514-42900-2810-002	Safety Apparel Allowance - Sewer	210	315	105	0	105	105	0.00%
4-514-42900-2999-002	OPEB Health Insurance ARC Adjust	305	432	0	0	0	0	0.00%
Contractual Services:								
4-514-42900-3110-002	Professional Health Services - Sewer	37	49	0	50	0	(50)	-100.00%
4-514-42900-3120-002	Professional Services - Audit - Sewer	9,138	5,158	4,375	6,000	0	(6,000)	-100.00%
4-514-42900-3140-002	Professional Services - Engineering - Sewer	0	940	0	1,000	0	(1,000)	-100.00%
4-514-42900-3150-002	Professional Services - Sewer	0	0	1,905	0	0	0	0.00%
4-514-42900-3167-002	Professional Services - Sewer	3,785	4,912	541	3,000	15,000	12,000	400.00%
4-514-42900-3180-002	Lab Testing - Sewer	5,519	6,744	6,380	6,000	0	(6,000)	-100.00%
4-514-42900-3310-002	Repairs & Maintenance - Sewer	919	1,108	39,297	3,000	48,000	45,000	1500.00%
4-514-42900-3311-002	Maint. Elect. Pump Eq/Trt Eq. - Sewer	18,447	26,080	5,923	20,000	0	(20,000)	-100.00%
4-514-42900-3312-002	Maint. Cust. Serv.- Supply Mains - Sewer	662	1,541	0	2,000	0	(2,000)	-100.00%
4-514-42900-3313-002	Maintenance - Safety Equipment - Sewer	430	810	33	1,500	0	(1,500)	-100.00%
4-514-42900-3314-002	Maintenance - Sludge Disposal - Sewer	13,055	18,168	936	10,000	0	(10,000)	-100.00%
4-514-42900-3315-002	Structures and Improvements - Sewer	3,188	3,010	71	2,000	0	(2,000)	-100.00%
4-514-42900-3320-002	Maintenance and Service Contract - Sewer	6,727	6,462	10,011	8,000	0	(8,000)	-100.00%
4-514-42900-3500-002	Printing & Binding - Sewer	2,660	2,901	2,685	2,800	2,800	0	0.00%
4-514-42900-3600-002	Advertising - Sewer	1,145	249	0	150	150	0	0.00%

WATER AND SEWER

TOMS BROOK-MAURERTOWN SANITARY DISTRICT (TBMSD) FUND

Account Number	Account Name	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Adopted Budget	FY 2019 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Other Charges:</i>								
4-514-42900-5110-002	Electrical Services - Sewer	35,442	31,082	28,629	33,000	30,000	(3,000)	-9.09%
4-514-42900-5210-002	Postal Service - Sewer	3,067	2,459	2,655	3,000	3,000	0	0.00%
4-514-42900-5230-002	Telecommunications - Sewer	6,927	3,495	6,690	6,000	5,000	(1,000)	-16.67%
4-514-42900-5308-002	General Liability Insurance - Sewer	5,825	5,811	6,006	6,000	6,000	0	0.00%
4-514-42900-5420-002	Rent - Sewer	4,482	4,482	4,482	4,500	4,500	0	0.00%
4-514-42900-5510-002	Mileage- Sewer	0	0	122	0	0	0	0.00%
4-514-42900-5530-002	Food & Lodging - Sewer	348	216	294	600	500	(100)	-16.67%
4-514-42900-5540-002	Convention, Training, & Education - Sewer	46	92	1,472	300	1,200	900	300.00%
4-514-42900-5810-002	Dues & Association Membership - Sewer	3,053	3,905	3,151	3,800	3,500	(300)	-7.89%
<i>Materials and Supplies:</i>								
4-514-42900-6001-002	Office Supplies - Sewer	1,377	2,348	1,194	2,000	5,000	3,000	150.00%
4-514-42900-6007-002	Repairs & Maintenance - Sewer	1,384	358	12,140	1,000	10,000	9,000	900.00%
4-514-42900-6008-002	Vehides Supplies (Gas) - Sewer	2,203	1,466	1,039	2,000	1,500	(500)	-25.00%
4-514-42900-6009-002	Auto Repairs & Maintenance - Sewer	584	904	529	1,000	1,000	0	0.00%
4-514-42900-6011-002	Uniforms - Sewer	3,381	3,886	2,714	3,000	3,000	0	0.00%
4-514-42900-6012-002	Subscriptions - Sewer	45	40	97	40	0	(40)	-100.00%
4-514-42900-6013-002	Educational & Recreational Supplies - Sewer	322	291	0	400	0	(400)	-100.00%
4-514-42900-6014-002	Operating Supplies - Sewer	4,852	9,233	8,825	6,000	8,000	2,000	33.33%
4-514-42900-6061-002	Equipment/Machinery Repairs/Maintenance	1,275	148	721	1,100	1,100	0	0.00%
<i>Capital Outlay:</i>								
4-514-42900-8212-002	SCADA Upgrade-Phase II	0	0	54,664	0	0	0	0.00%
4-514-42900-8213-002	Pump Station 3 Replacement	0	215,000	9,662	0	0	0	0.00%
4-514-42900-8214-002	Septage Facility Decommissioning	0	15,000	0	0	0	0	0.00%
4-514-42900-8215-002	Pump Station 3 Replacement	0	0	(9,662)	0	0	0	0.00%

WATER AND SEWER

TOMS BROOK-MAURERTOWN SANITARY DISTRICT (TBMSD) FUND

Account Number	Account Name	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Actual Expenditures	FY 2018 Adopted Budget	FY 2019 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Other Uses of Funds:</i>								
4-514-42900-9998-002	Reserve for Contingencies	0	0	0	138,998	0	(138,998)	-100.00%
4-514-42900-9999-002	Depreciation Expense - Sewer	116,835	129,043	126,388	0	0	0	0.00%
TOTAL TBMSD - SEWER:		474,498	724,171	517,966	495,244	379,653	(115,591)	-23.34%
TOTAL TOMS BROOK MAURERTOWN SANITARY DISTRICT:		740,950	933,698	681,967	750,000	589,920	(160,080)	-21.34%

County of Shenandoah

BOARD OF SUPERVISORS
DISTRICT 1 - DICK NEESE
DISTRICT 2 - STEVE BAKER
DISTRICT 3 - RICHARD WALKER
DISTRICT 4 - EARL ROUGLSTON
DISTRICT 5 - DENNIS MORGAN
DISTRICT 6 - CONRAD HEISELEY

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

OFFICE OF COUNTY ADMINISTRATION

MARY T. PRICE
COUNTY ADMINISTRATOR

EVAN L. YAS
ASSISTANT COUNTY ADMINISTRATOR



Tel: 540.459.6165 Fax: 540.459.6168
www.shenandoahcountyva.us

ORDINANCE ADOPTING TAX RATES FOR CALENDAR YEAR 2018

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 2018 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 this 17th April 2018.


Conrad A. Heisley
Chairman, Board of Supervisors

ATTEST: 
Mary T. Price, Clerk of the Board

County of Shenandoah

BOARD OF SUPERVISORS

DISTRICT 1 - DICK NEASE
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MARTY PRICE
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EVAN L. VASS
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BUDGET ORDINANCE FISCAL YEAR 2018-2019

WHEREAS, the Board of Supervisors of Shenandoah County has developed an annual fiscal plan (annual budget) which, except for the public school budget, is for informative and fiscal planning purposes only; and for which the budget is for the fiscal year beginning July 1, 2018 and ending June 30, 2019; and

WHEREAS, a public hearing was held, pursuant to Title 15.2 and Title 22.1 of the Code of Virginia, as amended, on April 5th, 2018 at 7:00 p.m. to take public comments regarding said annual budget; and

WHEREAS, the School Board budget amount includes \$69,273,859 for the operation of the Public Schools of Shenandoah County of which said amount shall be funded by \$27,773,197 from the County's general revenues and \$2,500,000 for capital items, with the remaining amount to be funded by such State, Federal, and Miscellaneous revenues as shall be received from time to time for operation of the Public Schools. In addition to the amount budgeted for operation of the Public Schools, \$2,275,164 is budgeted for School Food Service and \$3,281,747 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 uncatagorized 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, 2018 shall be added to and shall be deemed appropriated *ipso facto* for the same program for the fiscal year ending June 30, 2019, 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 \$69,096,328 be and is hereby adopted pursuant to the allocations by major categories:

General Government Administration	\$2,641,179
Judicial Administration	2,216,276
Public Safety	16,674,057
Public Works	1,223,037
Health and Welfare	3,271,348
Education	30,323,133
Recreation & Cultural	1,955,546
Community Development	1,590,419
Non-Departmental and Transfers	1,809,127
Capital Outlay	1,506,849
Debt Service	5,885,357
TOTAL GENERAL FUND BUDGET	<u>\$69,096,328</u>

BE IT FURTHER ORDAINED that total appropriations of \$120,412,441 be made for the expenditures identified in the Budget, which includes expenditures of \$51,316,113 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.

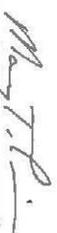
CERTIFICATE

The undersigned Mary T. Price, County Administrator of Shenandoah County, Virginia, hereby certifies the foregoing constitutes a true and correct copy of an Ordinance adopting the Fiscal Year 2019 annual fiscal plan (annual budget) and appropriating the funds for expenditure after due publication at a regular meeting duly held and called on April 17, 2018 for which proper notice was given. A record of the roll-call vote by the Board is as follows:

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

April 17, 2018

ATTEST:


Clerk


Chairman, Board of Supervisors

County of Shenandoah

BOARD OF SUPERVISORS
DISTRICT 1 - DICK NEESSE
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DISTRICT 3 - RICHARD WALKER
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DISTRICT 6 - CONRAD HERSHLEY

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FISCAL YEAR 2019 RESOLUTION APPROVING AD VALOREM TAXES FOR TOMS BROOK-MAURERTOWN SANITARY DISTRICT

WHEREAS, pursuant to Title 21, Chapter 118 of the Code of Virginia, as amended, the Board of Supervisors, serving in its capacity as the governing body of the Toms Brook-Maurertown Sanitary District (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-Maurertown Sanitary District for calendar year 2018 shall be as follows:

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

Adopted: April 17, 2018


Chairman, Board of Supervisors

ATTEST: 
Clerk of the Board

County of Shenandoah

BOARD OF SUPERVISORS
DISTRICT 1 - DICK NERSS
DISTRICT 2 - STEVE BAKER
DISTRICT 3 - RICHARD WALKER
DISTRICT 4 - KARI ROUSTON
DISTRICT 5 - DENNIS MORRIS
DISTRICT 6 - CONRAD HANLEY

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MARY T. PRICE
COUNTY ADMINISTRATOR
EVAN L. VAS
ASSISTANT COUNTY ADMINISTRATOR

FISCAL YEAR 2019 RESOLUTION APPROVING AD VALOREM TAXES FOR 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 2018 shall be as follows:

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

* * * * *

Adopted: April 17, 2018


Chairman, Board of Supervisors

ATTEST: 
Clerk of the Board

County of Shenandoah

BOARD OF SUPERVISORS

DISTRICT 1 - DECK NEESE
DISTRICT 2 - STEVE BAKER
DISTRICT 3 - RICHARD WALTER
DISTRICT 4 - KARL ROULSTON
DISTRICT 5 - PENNIS MORRIS
DISTRICT 6 - CONRAD HEISLEY

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RYAN L. YASS
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FISCAL YEAR 2019 RESOLUTION APPROVING BUDGET AND APPROPRIATING FUNDS TOMS BROOK-MAURERTOWN SANITARY DISTRICT

WHEREAS, the Board of Supervisors, serving in its capacity as the governing body of the Toms Brook-Maurertown Sanitary District, has developed an annual fiscal plan (annual budget), for said District, for the fiscal year beginning July 1, 2018 and ending June 30, 2019, said annual budget to serve for informative and fiscal planning purposes only; and

WHEREAS, a public hearing was held, pursuant to Title 15.2, Chapter 25 of the Code of Virginia, as amended, on April 5, 2018 to take public comments regarding said annual budget;

NOW, THEREFORE, BE IT RESOLVED, that the fiscal year 2019 annual fiscal plan (annual budget) in the amount of \$589,920 is hereby adopted and appropriated, subject to such restrictions as the Board may hereinafter enact.

Adopted: April 17, 2018


Chairman, Board of Supervisors

ATTEST: 
Clerk of the Board

County of Shenandoah

BOARD OF SUPERVISORS
DISTRICT 1 - DICK NEASE
DISTRICT 2 - STEVE BAUER
DISTRICT 3 - ROYALD WALKER
DISTRICT 4 - KARL ROULSTON
DISTRICT 5 - DENNIS MORRIS
DISTRICT 6 - CONRAD HESTLEY

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BRYAN L. VASS
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FISCAL YEAR 2019 RESOLUTION APPROVING BUDGET AND APPROPRIATING FUNDS FOR STONEY CREEK SANITARY DISTRICT

WHEREAS, the Board of Supervisors, serving in its capacity as the governing body of the Stony Creek Sanitary District, has developed an annual fiscal plan (annual budget), for said District, for the fiscal year beginning July 1, 2018 and ending June 30, 2019, said annual budget to serve for informative and fiscal planning purposes only; and

WHEREAS, a public hearing was held, pursuant to Title 15.2, Chapter 25 of the Code of Virginia, as amended, on April 05, 2018, to take public comments regarding said annual budget.

NOW, THEREFORE, BE IT RESOLVED, that the fiscal year 2019 annual fiscal plan (annual budget) of the Stony Creek Sanitary District in the amount of \$1,655,117 is hereby adopted and appropriated, subject to such restrictions as the Board may hereinafter enact.

Adopted: April 17, 2018


Chairman, Board of Supervisors

ATTEST: 
Clerk of the Board