

# *Shenandoah County, Virginia*

Fiscal Year 2017-2018  
Adopted Budget

*Shenandoah County ranks fourth in the state for agricultural production with agriculture remaining the number one industry in the county. The photo on the cover showcases the impact agriculture has on preserving the beautiful landscape of Shenandoah County. This picture shows more than five farms located near Frogtown Road in Edinburg looking northeast towards Great North Mountain. This rich agricultural landscape against the backdrop of the Alleghany and Blue Ridge Mountains attracts thousands of visitors each year to enjoy scenic drives and weekend getaways to this beautiful county we call home.*

*Photo credit: Martin French*



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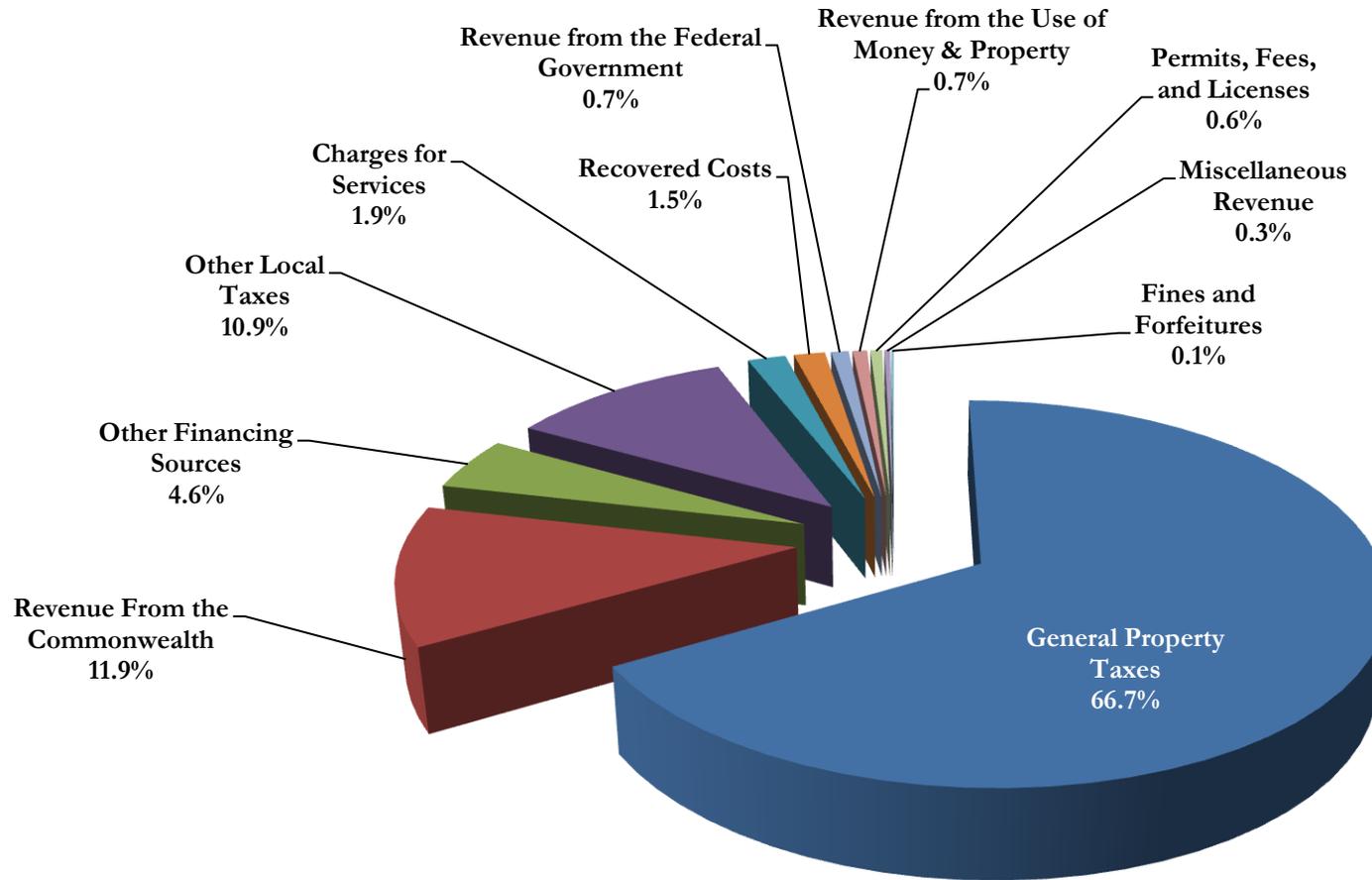
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General Fund Revenues Summary

	FY 2014 Actual Revenues	FY 2015 Actual Revenues	FY 2016 Actual Revenues	FY 2017 Adopted Budget	FY 2018 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>GENERAL FUND REVENUES:</u></b>							
General Property Taxes	37,482,790	39,515,732	40,894,155	40,248,100	41,650,509	1,402,409	3.48%
Other Local Taxes	6,498,009	6,540,796	6,524,189	6,556,800	6,561,885	5,085	0.08%
Permits, Fees, and Licenses	349,335	445,278	431,627	347,678	369,702	22,024	6.33%
Fines and Forfeitures	71,259	83,303	66,671	75,300	76,000	700	0.93%
Revenue from the Use of Money & Property	355,859	451,702	411,688	427,300	432,272	4,972	1.16%
Charges for Services	1,461,071	1,143,470	1,531,518	1,120,071	1,699,968	579,897	51.77%
Miscellaneous Revenue	500,975	259,210	133,809	168,000	158,000	(10,000)	-5.95%
Recovered Costs	1,705,384	833,267	799,373	919,154	948,604	29,450	3.20%
Revenue From the Commonwealth	7,977,582	7,004,614	7,632,506	7,233,101	7,005,728	(227,373)	-3.14%
Revenue from the Federal Government	838,961	727,894	704,099	515,190	570,554	55,364	10.75%
Other Financing Sources	0	511,935	5,890,604	2,792,689	2,941,159	148,470	5.32%
<b>TOTAL GENERAL FUND REVENUES:</b>	<b>57,241,225</b>	<b>57,517,199</b>	<b>65,020,239</b>	<b>60,403,383</b>	<b>62,414,381</b>	<b>2,010,998</b>	<b>3.33%</b>

Chart – General Fund Budgeted Revenues by Category

**FY 2018 General Fund  
Budgeted Revenues by Category**

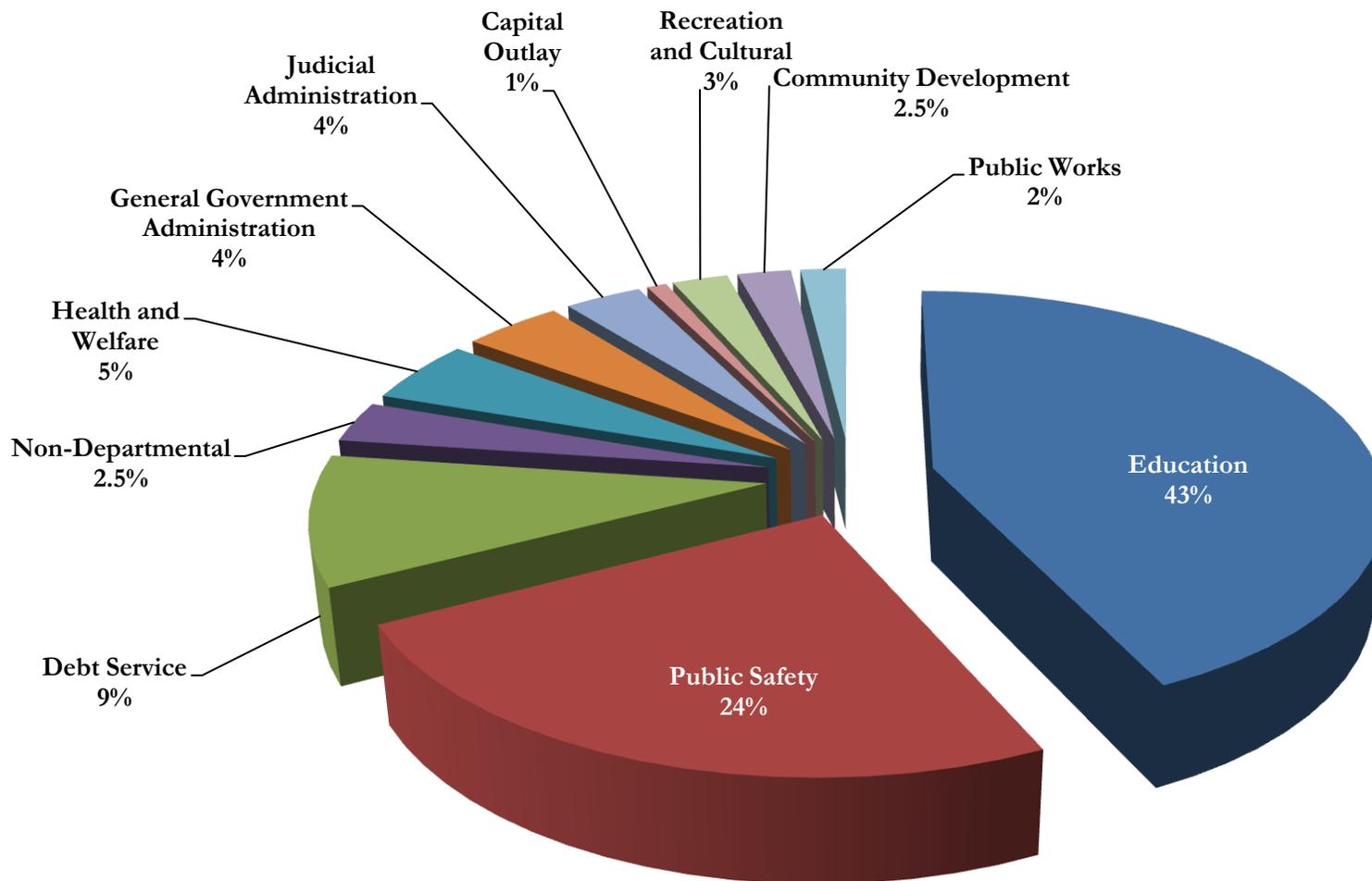


**General Fund Budgeted Expenditures Summary by Function**

	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Adopted Budget	FY 2018 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>GENERAL FUND EXPENDITURES:</u></b>							
General Government Administration	2,463,725	2,735,418	2,861,573	2,527,146	#REF!	18,765	0.74%
Judicial Administration	1,822,544	1,890,579	1,949,962	1,976,800	2,397,687	180,023	9.11%
Public Safety	13,510,088	13,276,624	14,272,617	14,634,618	#REF!	427,528	2.92%
Public Works	1,172,072	1,088,258	1,148,873	1,167,930	1,182,393	22,555	1.93%
Health and Welfare	2,343,212	2,659,506	2,943,950	2,925,272	3,077,390	43,675	1.49%
Education	22,986,887	24,473,565	25,291,091	26,053,232	31,362,888	777,671	2.98%
Recreation and Cultural	1,408,571	1,465,406	1,522,187	1,427,856	1,884,615	448,381	31.40%
Community Development	1,033,230	1,058,538	1,629,084	1,380,927	1,524,936	66,842	4.84%
Capital Outlay	592,062	976,137	1,500,207	506,910	8,893,521	423,348	83.52%
Debt Service	5,918,706	5,870,332	5,997,660	5,922,577	5,887,077	(35,500)	-0.60%
Non-Departmental	13,374	1,463,768	4,728,140	1,880,115	1,451,802	(362,290)	-19.27%
<b>TOTAL GENERAL FUND EXPENDITURES:</b>	<b>53,264,470</b>	<b>56,958,130</b>	<b>63,845,344</b>	<b>60,403,383</b>	<b>#REF!</b>	<b>2,010,998</b>	<b>3.33%</b>

Chart – General Fund Budgeted Expenditures by Function

**FY 2018 General Fund  
Budgeted Expenditures by Function**



**General Fund Budgeted Expenditures Summary By Department**

	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Adopted Budget	FY 2018 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>GENERAL FUND EXPENDITURES:</u></b>							
<i>General Government Administration:</i>							
Board of Supervisors	291,630	203,392	213,784	227,745	227,745	0	0.00%
County Administration	405,808	409,840	422,787	423,831	428,258	4,427	1.04%
County Attorney	62,109	78,562	126,198	72,000	84,000	12,000	16.67%
Auditor	71,045	72,968	74,960	70,000	84,000	14,000	20.00%
Commissioner of Revenue	455,139	443,285	439,540	451,661	460,806	9,146	2.02%
Reassessment	0	349,596	165,049	0	0	0	#DIV/0!
Board of Equalization	0	0	6,576	5,833	0	(5,833)	-100.00%
Treasurer	573,104	546,791	559,611	563,850	578,456	14,606	2.59%
Finance	176,081	238,979	241,061	250,291	239,890	(10,401)	-4.16%
Information Technology	152,656	137,930	146,830	132,240	133,833	1,593	1.20%
Geographic Information Systems	101,622	102,342	101,151	106,035	106,420	385	0.36%
Board of Elections	58,367	45,623	249,113	86,406	80,582	(5,824)	-6.74%
General Registrar	116,163	106,110	114,913	137,255	121,922	(15,333)	-11.17%
<b>Total General Government Administration</b>	<b>2,463,725</b>	<b>2,735,418</b>	<b>2,861,573</b>	<b>2,527,146</b>	<b>2,545,912</b>	<b>18,765</b>	<b>0.74%</b>

**GENERAL FUND SUMMARIES**

**GENERAL FUND**

	<b>FY 2014 Actual Expenditures</b>	<b>FY 2015 Actual Expenditures</b>	<b>FY 2016 Actual Expenditures</b>	<b>FY 2017 Adopted Budget</b>	<b>FY 2018 Adopted Budget</b>	<b>\$ Increase (Decrease)</b>	<b>% Increase (Decrease)</b>
<i><b>Judicial Administration:</b></i>							
Circuit Court	61,798	63,024	65,032	66,013	67,553	1,540	2.33%
General District Court	6,672	6,882	5,972	8,200	8,200	0	0.00%
Magistrates' Office	2,823	2,036	2,664	3,225	3,025	(200)	-6.20%
Juvenile and Domestic Relations Court	7,562	7,810	8,396	14,275	14,275	0	0.00%
Clerk of the Circuit Court (County Clerk)	530,968	536,568	545,830	552,579	593,457	40,879	7.40%
Sheriff (Courts)	620,346	719,820	684,872	728,235	794,850	66,615	9.15%
Law Library	17,665	9,919	18,908	22,500	27,500	5,000	22.22%
Records Restoration	30,106	0	14,565	0	0	0	#DIV/0!
Commonwealth's Attorney	517,027	516,403	541,678	528,427	542,264	13,837	2.62%
Victim Witness Coordinator	27,578	28,116	62,045	53,346	105,698	52,352	98.14%
<b>Total Judicial Administration</b>	<b>1,822,544</b>	<b>1,890,579</b>	<b>1,949,962</b>	<b>1,976,800</b>	<b>2,156,822</b>	<b>180,023</b>	<b>9.11%</b>
<i><b>Public Safety:</b></i>							
Sheriff (Law Enforcement)	4,128,744	4,356,753	4,545,663	4,729,208	4,981,498	252,290	5.33%
E-911 Enforcement/Traffic Control	24,239	12,371	0	0	0	0	#DIV/0!
Volunteer Fire and Rescue	1,016,344	899,262	1,025,391	1,028,825	1,097,773	68,948	6.70%

**GENERAL FUND SUMMARIES**

**GENERAL FUND**

	<b>FY 2014 Actual Expenditures</b>	<b>FY 2015 Actual Expenditures</b>	<b>FY 2016 Actual Expenditures</b>	<b>FY 2017 Adopted Budget</b>	<b>FY 2018 Adopted Budget</b>	<b>\$ Increase (Decrease)</b>	<b>% Increase (Decrease)</b>
Forest Fire Protection	9,495	9,495	9,495	9,495	9,495	0	0.00%
Fire and Rescue	3,903,200	3,806,160	3,939,141	3,733,606	4,046,916	313,310	8.39%
Corrections and Detention Processing Center	1,850,317	1,768,088	2,173,925	2,500,000	2,230,333	(269,667)	-10.79%
Juvenile Probation	0	9,841	12,939	11,436	11,436	0	0.00%
Building Code Enforcement	397,926	428,011	462,780	499,111	524,383	25,272	5.06%
Animal Control	378,444	404,487	404,900	397,555	414,075	16,520	4.16%
Animal Shelter	140,513	128,089	127,909	151,000	159,464	8,464	5.61%
Medical Examiner	239,759	247,603	244,324	256,331	251,502	(4,829)	-1.88%
Emergency Communications Center	500	800	1,180	900	900	0	0.00%
<b>Total Public Safety</b>	<b>13,510,088</b>	<b>13,276,624</b>	<b>14,272,617</b>	<b>14,634,618</b>	<b>15,062,146</b>	<b>427,528</b>	<b>2.92%</b>
<b><i>Public Works:</i></b>							
General Properties	1,172,072	1,088,258	1,148,873	1,167,930	1,190,485	22,555	1.93%
<b>Total Public Works</b>	<b>1,172,072</b>	<b>1,088,258</b>	<b>1,148,873</b>	<b>1,167,930</b>	<b>1,190,485</b>	<b>22,555</b>	<b>1.93%</b>
<b><i>Health and Welfare:</i></b>							
Department of Social Services	864,618	880,922	1,022,520	1,022,520	1,046,521	24,001	2.35%
Comprehensive Services Act	578,423	860,606	1,000,174	1,000,174	1,001,098	924	0.09%

**GENERAL FUND SUMMARIES**

**GENERAL FUND**

	<b>FY 2014 Actual Expenditures</b>	<b>FY 2015 Actual Expenditures</b>	<b>FY 2016 Actual Expenditures</b>	<b>FY 2017 Adopted Budget</b>	<b>FY 2018 Adopted Budget</b>	<b>\$ Increase (Decrease)</b>	<b>% Increase (Decrease)</b>
Local Health Department	294,708	303,374	316,933	320,932	322,998	2,066	0.64%
Mental Health/Concern Hotline	230,187	241,646	241,646	241,646	241,646	0	0.00%
Area Agency on Aging	83,000	83,000	83,000	68,000	68,000	0	0.00%
Tax Relief for the Elderly	193,075	203,030	215,677	210,000	226,684	16,684	7.94%
County Farm/Home	17,201	4,927	0	5,000	5,000	0	0.00%
Support - Social Services	82,000	82,000	64,000	57,000	57,000	0	0.00%
<b>Total Health and Welfare</b>	<b>2,343,212</b>	<b>2,659,506</b>	<b>2,943,950</b>	<b>2,925,272</b>	<b>2,968,947</b>	<b>43,675</b>	<b>1.49%</b>
<b><i>Education:</i></b>							
Shenandoah County Public Schools	22,942,883	24,430,508	25,245,580	26,007,886	26,785,946	778,060	2.99%
Lord Fairfax Community College	44,004	43,057	45,511	45,346	44,957	(389)	-0.86%
<b>Total Education</b>	<b>22,986,887</b>	<b>24,473,565</b>	<b>25,291,091</b>	<b>26,053,232</b>	<b>26,830,903</b>	<b>777,671</b>	<b>2.98%</b>
<b><i>Recreation and Cultural:</i></b>							
Parks and Recreation	741,959	781,832	792,063	695,697	706,617	10,920	1.57%
KidzRec	0	0	0	0	426,978	426,978	#DIV/0!
TV Translators	2,166	248	0	0	0	0	#DIV/0!
Cultural Services	6,500	6,500	6,500	9,500	9,500	0	0.00%
Library Administration	657,947	676,825	723,624	722,659	733,142	10,483	1.45%
<b>Total Recreation and Cultural</b>	<b>1,408,571</b>	<b>1,465,406</b>	<b>1,522,187</b>	<b>1,427,856</b>	<b>1,876,237</b>	<b>448,381</b>	<b>31.40%</b>

**GENERAL FUND SUMMARIES**

**GENERAL FUND**

	<b>FY 2014 Actual Expenditures</b>	<b>FY 2015 Actual Expenditures</b>	<b>FY 2016 Actual Expenditures</b>	<b>FY 2017 Adopted Budget</b>	<b>FY 2018 Adopted Budget</b>	<b>\$ Increase (Decrease)</b>	<b>% Increase (Decrease)</b>
<i>Community Development:</i>							
Community Development	372,882	352,030	370,959	408,828	408,748	(80)	-0.02%
Economic Development	56,245	56,156	607,960	263,245	277,770	14,525	5.52%
Tourism	180,249	177,128	196,136	206,577	228,704	22,127	10.71%
Litter Control	18,689	18,665	16,869	18,000	18,000	0	0.00%
Soil and Water Conservation District	268,184	315,984	311,560	338,564	361,214	22,650	6.69%
Virginia Cooperative Extension Service	136,981	138,575	125,600	145,713	153,333	7,620	5.23%
<b>Total Community Development</b>	<b>1,033,230</b>	<b>1,058,538</b>	<b>1,629,084</b>	<b>1,380,927</b>	<b>1,447,769</b>	<b>66,842</b>	<b>4.84%</b>
<i>Capital Outlay:</i>							
Capital Outlay - County General Fund	592,062	976,137	1,500,207	506,910	930,258	423,348	83.52%
<b>Total Capital Outlay</b>	<b>592,062</b>	<b>976,137</b>	<b>1,500,207</b>	<b>506,910</b>	<b>930,258</b>	<b>423,348</b>	<b>83.52%</b>
<i>Debt Service:</i>							
Debt Service - County	2,279,315	2,278,877	2,426,309	2,364,899	2,361,896	(3,003)	-0.13%
Debt Service - Schools	3,639,391	3,591,454	3,571,351	3,557,678	3,525,181	(32,497)	-0.91%
<b>Total Debt Service</b>	<b>5,918,706</b>	<b>5,870,332</b>	<b>5,997,660</b>	<b>5,922,577</b>	<b>5,887,077</b>	<b>(35,500)</b>	<b>-0.60%</b>

**GENERAL FUND SUMMARIES**

**GENERAL FUND**

	<b>FY 2014 Actual Expenditures</b>	<b>FY 2015 Actual Expenditures</b>	<b>FY 2016 Actual Expenditures</b>	<b>FY 2017 Adopted Budget</b>	<b>FY 2018 Adopted Budget</b>	<b>\$ Increase (Decrease)</b>	<b>% Increase (Decrease)</b>
<i>Non-Departmental:</i>							
Judgments and Settlements	375	445	189	475	475	0	0.00%
Revenue Refunds	12,199	100,005	13,344	24,550	24,550	0	0.00%
Transfers, Reserves, and Other	800	1,363,318	4,714,607	1,855,090	1,492,800	(362,290)	-19.53%
<b>Total Non-Departmental</b>	<b>13,374</b>	<b>1,463,768</b>	<b>4,728,140</b>	<b>1,880,115</b>	<b>1,517,825</b>	<b>(362,290)</b>	<b>-19.27%</b>
<b>TOTAL GENERAL FUND EXPENDITURES:</b>	<b>53,264,470</b>	<b>56,958,130</b>	<b>63,845,344</b>	<b>60,403,383</b>	<b>62,414,381</b>	<b>2,010,998</b>	<b>3.33%</b>

## GENERAL FUND REVENUES

Account Name	FY 2014 Actual Revenues	FY 2015 Actual Revenues	FY 2016 Actual Revenues	FY 2017 Adopted Budget	FY 2018 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>GENERAL FUND REVENUES:</u></b>							
<i>Local Revenues:</i>							
<b><u>General Property Taxes</u></b>							
Real Property Taxes	24,477,844	25,666,448	26,048,287	25,779,200	<b>26,100,471</b>	321,271	1.25%
Public Service Corporation Taxes	1,197,962	1,300,576	1,461,964	1,347,600	1,409,442	61,842	4.59%
Personal Property Taxes	8,918,252	9,070,464	10,101,935	9,821,100	10,101,935	280,835	2.86%
Mobile Home Taxes	15,149	24,368	23,019	24,000	26,000	2,000	8.33%
Machinery & Tools Taxes	2,081,845	2,530,065	2,290,714	2,435,000	3,133,436	698,436	28.68%
Merchants Capital	277,381	291,787	268,204	271,200	270,425	(775)	-0.29%
Penalties	297,925	314,908	348,447	314,000	320,868	6,868	2.19%
Interest	216,432	317,115	351,585	256,000	287,932	31,932	12.47%
<b>Total General Property Taxes</b>	<b>37,482,790</b>	<b>39,515,732</b>	<b>40,894,155</b>	<b>40,248,100</b>	<b>41,650,509</b>	<b>1,402,409</b>	<b>3.48%</b>
<b><u>Other Local Taxes</u></b>							
Local Sales and Use Taxes	3,207,116	3,262,734	3,246,390	3,260,000	3,265,000	5,000	0.15%
Consumers' Utility Taxes	1,994,637	1,955,209	1,881,288	1,984,300	1,951,714	(32,586)	-1.64%
Utility License Taxes	30,249	30,551	29,323	30,300	29,316	(984)	-3.25%
Motor Vehicle Licenses	830,861	864,694	871,893	846,000	850,000	4,000	0.47%
Taxes on Recordation and Wills	304,745	291,431	347,726	300,400	318,286	17,886	5.95%
Transient Occupancy Tax	130,401	136,177	147,569	135,800	147,569	11,769	8.67%
<b>Total Other Local Taxes</b>	<b>6,498,009</b>	<b>6,540,796</b>	<b>6,524,189</b>	<b>6,556,800</b>	<b>6,561,885</b>	<b>5,085</b>	<b>0.08%</b>

**GENERAL FUND REVENUES**

**GENERAL FUND**

<b>Account Name</b>	<b>FY 2014 Actual Revenues</b>	<b>FY 2015 Actual Revenues</b>	<b>FY 2016 Actual Revenues</b>	<b>FY 2017 Adopted Budget</b>	<b>FY 2018 Adopted Budget</b>	<b>\$ Increase (Decrease)</b>	<b>% Increase (Decrease)</b>
<b><u>Permits, Fees, and Licenses:</u></b>							
Animal Licenses	19,905	19,103	19,329	19,500	19,500	0	0.00%
ABC License Fees	3,548	1,963	4,193	2,478	3,040	562	22.68%
Building Permits and Fees	273,223	371,472	349,186	278,000	304,062	26,062	9.37%
Planning and Zoning Permits and Fees	33,112	28,985	52,550	35,600	35,600	0	0.00%
Erosion & Sedimentation Permits and Fees	9,488	15,505	3,670	8,600	4,000	(4,600)	-53.49%
Other Permits and Fees	10,059	8,250	2,699	3,500	3,500	0	0.00%
<b>Total Permits, Fees, and Licenses</b>	<b>349,335</b>	<b>445,278</b>	<b>431,627</b>	<b>347,678</b>	<b>369,702</b>	<b>22,024</b>	<b>6.33%</b>
<b><u>Fines and Forfeitures:</u></b>							
Court Fines and Forfeitures	54,670	67,542	49,071	60,000	60,000	0	0.00%
Court Wills and Administration	16,589	15,761	17,600	15,300	16,000	700	4.58%
<b>Total Fines and Forfeitures</b>	<b>71,259</b>	<b>83,303</b>	<b>66,671</b>	<b>75,300</b>	<b>76,000</b>	<b>700</b>	<b>0.93%</b>
<b><u>Revenue from the Use of Money &amp; Property:</u></b>							
Interest on Bank Deposits	44,185	17,094	29,325	15,000	23,210	8,210	54.73%
Convenience Fees on Credit Cards	0	38,947	49,772	35,000	44,360	9,360	26.74%
Rental of Properties	311,674	395,661	332,591	377,300	364,702	(12,598)	-3.34%
<b>Total Revenue from the Use of Money &amp; Property</b>	<b>355,859</b>	<b>451,702</b>	<b>411,688</b>	<b>427,300</b>	<b>432,272</b>	<b>4,972</b>	<b>1.16%</b>
<b><u>Charges for Services:</u></b>							
Excess Fees of Clerk	0	0	0	0	0	0	#DIV/0!
Charges for Courthouse Security	85,600	104,526	95,344	96,200	96,200	0	0.00%
Law Library Fees	13,670	14,046	14,354	22,500	21,432	(1,068)	-4.75%
Jail Telephone Commissions	23,369	8,656	0	0	0	0	#DIV/0!
Charges for Courthouse Construction	0	0	39,151	38,500	39,000	500	1.30%
Charges for Commonwealth's Attorney	3,734	3,539	4,304	3,700	3,829	129	3.49%

**GENERAL FUND REVENUES**

**GENERAL FUND**

<b>Account Name</b>	<b>FY 2014 Actual Revenues</b>	<b>FY 2015 Actual Revenues</b>	<b>FY 2016 Actual Revenues</b>	<b>FY 2017 Adopted Budget</b>	<b>FY 2018 Adopted Budget</b>	<b>\$ Increase (Decrease)</b>	<b>% Increase (Decrease)</b>
Board of Prisoners	23,724	1,485	4,456	0	0	0	#DIV/0!
Charges for Animal Protection	10,225	9,120	8,843	9,430	9,430	0	0.00%
Charges for Parks and Recreation	428,031	383,428	428,021	259,741	323,024	63,283	24.36%
Charges for KidzRec	0	0	0	0	426,978	426,978	#DIV/0!
Charges for Spay and Neuter	3,945	4,135	3,865	4,000	4,000	0	0.00%
Charges for Courthouse Maintenance	22,592	26,213	26,112	25,000	25,000	0	0.00%
Charges for Ambulance Recoveries	838,404	575,652	821,168	655,000	745,075	90,075	13.75%
Charges for Services - Other	7,777	12,669	85,900	6,000	6,000	0	0.00%
<b>Total Charges for Services</b>	<b>1,461,071</b>	<b>1,143,470</b>	<b>1,531,518</b>	<b>1,120,071</b>	<b>1,699,968</b>	<b>579,897</b>	<b>51.77%</b>
<b><u>Miscellaneous Revenue:</u></b>							
Miscellaneous Receipts	500,975	259,210	133,809	168,000	158,000	(10,000)	-5.95%
<b>Total Miscellaneous Revenue</b>	<b>500,975</b>	<b>259,210</b>	<b>133,809</b>	<b>168,000</b>	<b>158,000</b>	<b>(10,000)</b>	<b>-5.95%</b>
<b><u>Recovered Costs:</u></b>							
Lord Fairfax Soil and Water Conservation District	0	302,506	296,229	337,564	361,714	24,150	7.15%
Department of Social Services - Depreciation and Interest	0	114,659	110,412	105,000	110,000	5,000	4.76%
Town of Edinburg Law Enforcement	0	0	82,625	94,590	94,890	300	0.32%
Donation of Land	0	0	85,338	0	0	0	#DIV/0!
Other Recovered Costs	1,705,384	416,102	224,769	382,000	382,000	0	0.00%
<b>Total Recovered Costs</b>	<b>1,705,384</b>	<b>833,267</b>	<b>799,373</b>	<b>919,154</b>	<b>948,604</b>	<b>29,450</b>	<b>3.20%</b>
<b>Total Revenue From Local Sources</b>	<b>48,424,682</b>	<b>49,272,756</b>	<b>50,793,030</b>	<b>49,862,403</b>	<b>51,896,940</b>	<b>2,034,537</b>	<b>4.08%</b>

**GENERAL FUND REVENUES**

**GENERAL FUND**

Account Name	FY 2014 Actual Revenues	FY 2015 Actual Revenues	FY 2016 Actual Revenues	FY 2017 Adopted Budget	FY 2018 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Intergovernmental Revenues:</i>							
<b>Revenue from the Commonwealth:</b>							
<b><u>Non-Categorical Aid:</u></b>							
Motor Vehicle Carriers' Tax	44,265	35,115	30,019	48,700	44,093	(4,607)	-9.46%
Mobile Home Titling Tax	23,485	4,184	9,529	8,200	8,200	0	0.00%
Motor Vehicle Rental Tax	36,699	0	5,175	5,000	5,000	0	0.00%
Reduction in State Aid to Local Governments	0	0	0	0	0	0	#DIV/0!
State Recordation Tax	211,373	188,483	220,735	186,500	200,000	13,500	7.24%
Personal Property Tax Relief Funds	3,647,829	3,647,829	3,647,829	3,647,829	3,647,829	0	0.00%
<b>Total Commonwealth - Non-Categorical Aid</b>	<b>3,963,651</b>	<b>3,875,611</b>	<b>3,913,287</b>	<b>3,896,229</b>	<b>3,905,122</b>	<b>8,893</b>	<b>0.23%</b>
<b><u>Categorical Aid - Shared Expenses:</u></b>							
Commonwealth's Attorney	349,813	358,646	366,711	378,025	376,854	(1,171)	-0.31%
Sheriff	2,502,254	1,712,901	1,750,152	1,754,570	1,775,994	21,424	1.22%
Commissioner of Revenue	121,616	122,103	124,505	125,596	128,390	2,794	2.22%
Treasurer	125,749	123,123	125,372	128,282	130,009	1,727	1.35%
Registrar/Electoral Board	41,503	40,753	57,071	43,540	44,101	561	1.29%
Clerk of the Circuit Court	303,759	310,354	307,546	316,560	302,067	(14,493)	-4.58%
<b>Total Commonwealth - Categorical Aid</b>	<b>3,444,694</b>	<b>2,667,880</b>	<b>2,731,357</b>	<b>2,746,573</b>	<b>2,757,415</b>	<b>10,842</b>	<b>0.39%</b>
<b><u>Other Categorical Aid:</u></b>							
Litter Control Grant	18,689	18,672	18,880	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	27,541	28,367	61,372	53,346	61,372	8,026	15.05%
Wireless E-911 Grant	249,170	101,142	115,473	106,350	105,698	(652)	-0.61%
Four for Life Grant	0	44,297	47,449	45,728	47,449	1,721	3.76%
Fire Programs Fund	75,260	79,391	128,966	79,391	73,188	(6,203)	-7.81%

**GENERAL FUND REVENUES**

**GENERAL FUND**

<b>Account Name</b>	<b>FY 2014 Actual Revenues</b>	<b>FY 2015 Actual Revenues</b>	<b>FY 2016 Actual Revenues</b>	<b>FY 2017 Adopted Budget</b>	<b>FY 2018 Adopted Budget</b>	<b>\$ Increase (Decrease)</b>	<b>% Increase (Decrease)</b>
Conservation Easement	100,000	0	0	0	0	0	#DIV/0!
Commission for the Arts	0	5,000	5,000	5,000	5,000	0	0.00%
Extradition of Prisoners	1,240	1,145	2,745	1,280	1,280	0	0.00%
Other Categorical Aid	66,133	151,905	576,773	250,000	0	(250,000)	-100.00%
<b>Total Commonwealth - Other Categorical Aid</b>	<b>569,237</b>	<b>461,123</b>	<b>987,862</b>	<b>590,299</b>	<b>343,191</b>	<b>(247,108)</b>	<b>-41.86%</b>
<b>Total Revenue From the Commonwealth</b>	<b>7,977,582</b>	<b>7,004,614</b>	<b>7,632,506</b>	<b>7,233,101</b>	<b>7,005,728</b>	<b>(227,373)</b>	<b>-3.14%</b>
<b><u>Federal Revenues:</u></b>							
<b><u>Non-Categorical Aid:</u></b>							
Payments in Lieu of Taxes	103,276	160,707	178,749	160,700	170,000	9,300	5.79%
<b>Total Federal - Non-Categorical Aid</b>	<b>103,276</b>	<b>160,707</b>	<b>178,749</b>	<b>160,700</b>	<b>170,000</b>	<b>9,300</b>	<b>5.79%</b>
<b><u>Categorical Aid:</u></b>							
DMV Ground Transportation Safety Grant	23,386	29,812	16,672	24,760	24,760	0	0.00%
U.S. Forest Service Patrol	4,425	5,280	5,280	7,751	7,751	0	0.00%
Bullet Proof Vest Grant	5,297	0	11,197	0	0	0	#DIV/0!
Emergency Management Performance Grants	0	26,940	23,509	23,509	23,509	0	0.00%
FEMA Firefighters Assistance Grant	522,000	0	0	0	0	0	#DIV/0!
Project Lifesaver	855	1,250	470	3,505	3,505	0	0.00%
Highway Planning and Construction	62,580	371,823	311,238	0	0	0	#DIV/0!
USDA Rural Development Grant	0	14,510	0	0	0	0	#DIV/0!
Triad Grant	0	2,940	2,655	2,940	2,940	0	0.00%
Federal Asset Sharing Program	0	0	154,304	228,025	338,089	110,064	48.27%
Other Categorical Aid	117,142	114,632	25	64,000	0	(64,000)	-100.00%
<b>Total Federal - Categorical Aid</b>	<b>735,685</b>	<b>567,187</b>	<b>525,350</b>	<b>354,490</b>	<b>400,554</b>	<b>46,064</b>	<b>12.99%</b>
<b>Total Revenue from the Federal Government</b>	<b>838,961</b>	<b>727,894</b>	<b>704,099</b>	<b>515,190</b>	<b>570,554</b>	<b>55,364</b>	<b>10.75%</b>
<b>Total Intergovernmental Revenue</b>	<b>8,816,543</b>	<b>7,732,508</b>	<b>8,336,605</b>	<b>7,748,291</b>	<b>7,576,282</b>	<b>(172,009)</b>	<b>-2.22%</b>

**GENERAL FUND REVENUES**

**GENERAL FUND**

Account Name	FY 2014 Actual Revenues	FY 2015 Actual Revenues	FY 2016 Actual Revenues	FY 2017 Adopted Budget	FY 2018 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Other Financing Sources:</i>							
<b><u>Non-Revenue Receipts:</u></b>							
Debt Service Interest Subsidy	0	511,935	514,696	511,900	511,900	0	0.00%
Capital Lease Financing Proceeds	0	0	0	346,000	450,000	104,000	30.06%
Unassigned Fund Balance	0	0	5,375,908	1,934,789	1,979,259	44,470	2.30%
<b>Total Non-Revenue Receipts</b>	<b>0</b>	<b>511,935</b>	<b>5,890,604</b>	<b>2,792,689</b>	<b>2,941,159</b>	<b>148,470</b>	<b>5.32%</b>
<b>Total Other Financing Sources</b>	<b>0</b>	<b>511,935</b>	<b>5,890,604</b>	<b>2,792,689</b>	<b>2,941,159</b>	<b>148,470</b>	<b>5.32%</b>
<b>TOTAL GENERAL FUND REVENUES:</b>	<b>57,241,225</b>	<b>57,517,199</b>	<b>65,020,239</b>	<b>60,403,383</b>	<b>62,414,381</b>	<b>2,010,998</b>	<b>3.33%</b>

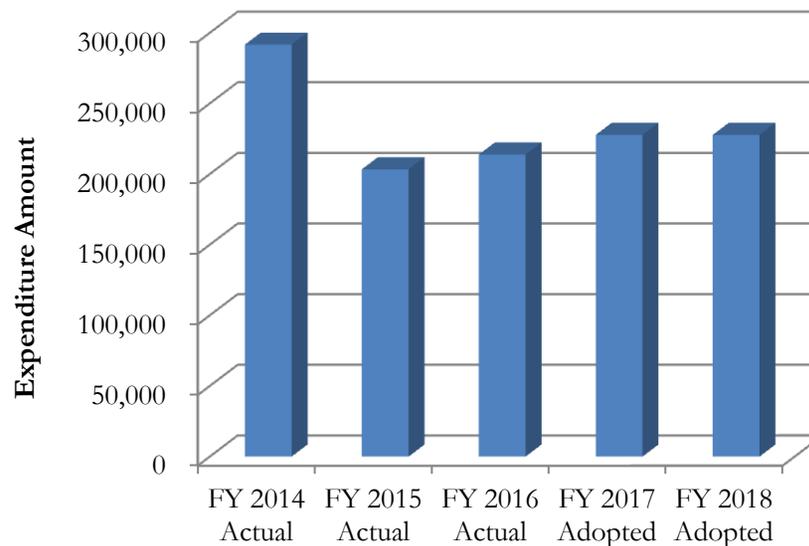
## BOARD OF SUPERVISORS

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*  
 Ms. Marsha Shruntz, *District 5*

Mr. Steve Baker, *District 2*  
 Ms. Cindy Bailey, *District 4*  
 Mr. Conrad Helsley, Chairman, *District 6*

**Board of Supervisors**



**Board of Supervisors Expenditures**

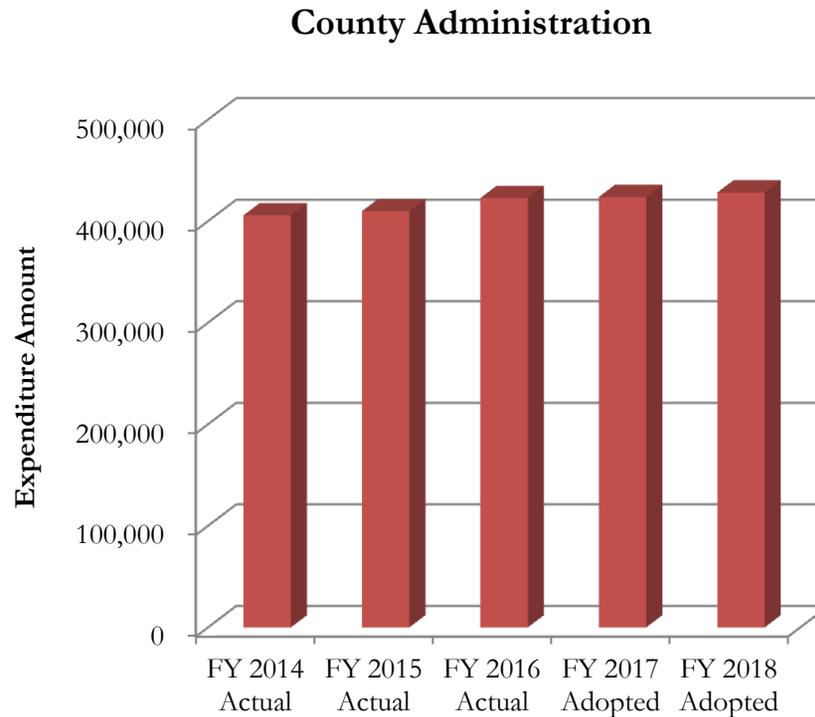
<u>Account Number</u>	<u>Account Name</u>	<u>FY 2014 Actual Expenditures</u>	<u>FY 2015 Actual Expenditures</u>	<u>FY 2016 Actual Expenditures</u>	<u>FY 2017 Adopted Budget</u>	<u>FY 2018 Adopted Budget</u>	<u>\$ Increase (Decrease)</u>	<u>% Increase (Decrease)</u>
<b><u>BOARD OF SUPERVISORS (11010):</u></b>								
<i>Salaries &amp; Wages:</i>								
4-100-11010-1100	Salaries & Wages – Regular	63,900	63,965	63,965	63,900	63,900	0	0.00%
<i>Employee Benefits:</i>								
4-100-11010-2100	FICA/Medicare - Employer	4,123	4,413	4,504	4,890	4,890	0	0.00%
4-100-11010-2210	Virginia Retirement System	17,534	0		0	0	0	#DIV/0!
4-100-11010-2310	Hospitalization Insurance	41,306	28,465	32,960	31,662	31,662	0	0.00%
4-100-11010-2320	Patient-Centered Outcome Research	0	1,272		1,300	1,300	0	0.00%
4-100-11010-2710	Line of Duty Act	70,279	46,958	50,267	55,293	55,293	0	0.00%
<i>Contractual Services:</i>								
4-100-11010-3150	Professional Services	17,421	0	3,050	7,000	7,000	0	0.00%
4-100-11010-3190	Codifying Ordinances	1,195	3,733	2,737	3,000	3,000	0	0.00%
4-100-11010-3500	Printing and Binding			88				
4-100-11010-3600	Advertising	16,965	9,424	10,265	9,000	9,000	0	0.00%
<i>Other Charges:</i>								
4-100-11010-5230	Telecommunications	2,325	1,715	899	600	600	0	0.00%
4-100-11010-5307	Public Officials Liability Insurance	8,444	8,509	10,061	10,100	10,100	0	0.00%
4-100-11010-5308	General Liability Insurance	14,691	14,468	17,142	17,500	17,500	0	0.00%
4-100-11010-5510	Mileage	4,099	1,194	1,098	1,500	1,500	0	0.00%

## BOARD OF SUPERVISORS, CONTINUED

Account Number	Account Name	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Adopted Budget	FY 2018 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-11010-5530	Food & Lodging	4,145	3,311	826	3,200	3,200	0	0.00%
4-100-11010-5540	Convention, Training, & Education	1,459	975	1,146	1,400	1,400	0	0.00%
4-100-11010-5810	Dues & Association Membership	10,468	10,054	9,825	10,700	10,700	0	0.00%
4-100-11010-5850	Miscellaneous Expenses	6,439	1,404	388	0	0	0	#DIV/0!
<i>Materials and Supplies:</i>								
4-100-11010-6001	Office Supplies	494	92	611	400	400	0	0.00%
4-100-11010-6004	Medical & Lab Supplies	3,331	3,364	3,689	3,300	3,300	0	0.00%
4-100-11010-6013	Operating Supplies	3,012	75		3,000	3,000	0	0.00%
4-100-11010-6014	Operating Supplies			263		0	0	#DIV/0!
<i>Capital Outlay:</i>								
4-100-11010-8207	EDP Equipment	0	0	0	0	0	0	#DIV/0!
<b>TOTAL BOARD OF SUPERVISORS:</b>		<b>291,630</b>	<b>203,392</b>	<b>213,784</b>	<b>227,745</b>	<b>227,745</b>	<b>0</b>	<b>0.00%</b>

## 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

**GENERAL GOVERNMENT ADMINISTRATION**

**GENERAL FUND**

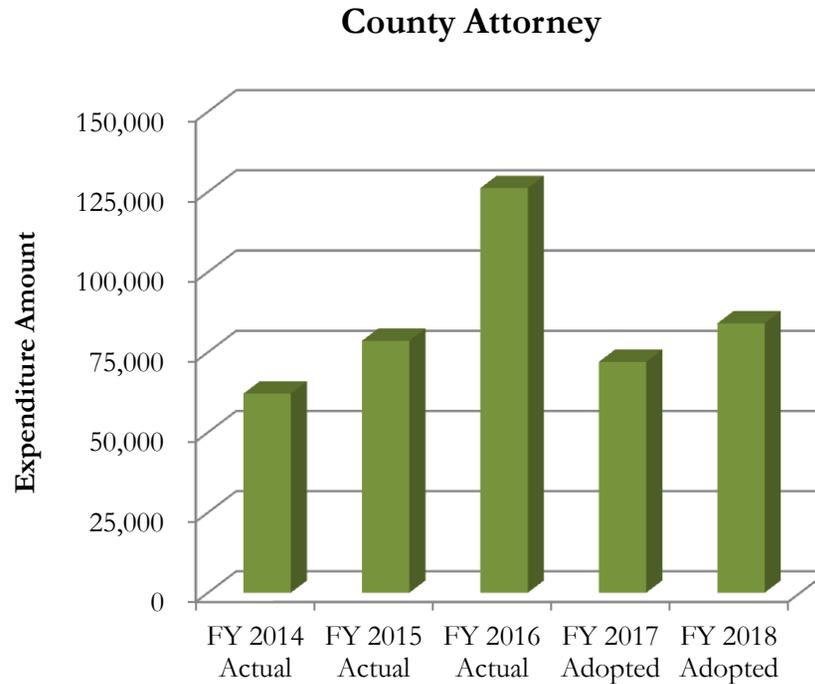
Account Number	Account Name	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Adopted Budget	FY 2018 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>COUNTY ADMINISTRATION (12100):</u></b>								
<i>Salaries &amp; Wages:</i>								
4-100-12100-1100	Salaries & Wages – Regular	280,819	299,899	308,044	307,798	307,798	0	0.00%
<i>Employee Benefits:</i>								
4-100-12100-2100	FICA/Medicare - Employer	20,882	22,587	23,167	23,500	24,035	535	2.28%
4-100-12100-2210	Virginia Retirement System	34,663	33,447	35,702	30,287	30,506	219	0.72%
4-100-12100-2225	Deferred Compensation	3,270	3,678	3,765	3,690	3,690	0	0.00%
4-100-12100-2310	Hospitalization Insurance	37,712	28,602	28,411	28,600	32,306	3,706	12.96%
4-100-12100-2400	Group Life Insurance	1,332	1,439	1,479	1,601	1,634	33	2.09%
4-100-12100-2500	VRS Health Insurance Credit			400		408		
4-100-12100-2600	Unemployment Insurance	568	401	160	160	160	0	0.00%
4-100-12100-2700	Workers' Compensation Insurance	438	274	199	300	300	0	0.00%
<i>Contractual Services:</i>								
4-100-12100-3310	Repairs & Maintenance	0	182	896	250	250	0	0.00%
4-100-12100-3320	Maintenance & Service Contract	5,240	5,358	5,025	5,870	5,870	0	0.00%
4-100-12100-3500	Printing	2,298	55	214	700	700	0	0.00%
<i>Other Charges:</i>								
4-100-12100-5210	Postal Service	1,017	1,261	219	1,100	1,100	0	0.00%
4-100-12100-5230	Telecommunications	3,304	3,365	3,284	3,450	3,450	0	0.00%
4-100-12100-5305	Auto Insurance	1,322	933	1,885	1,900	1,926	26	1.37%
4-100-12100-5510	Mileage	735	891	626	800	800	0	0.00%
4-100-12100-5530	Food & Lodging	2,149	800	1,001	2,500	2,000	(500)	-20.00%
4-100-12100-5540	Convention, Training, & Education	1,010	1,315	2,907	2,500	3,000	500	20.00%
4-100-12100-5810	Dues & Association Membership	865	1,056	2,074	3,175	3,175	0	0.00%

## COUNTY ADMINISTRATION, CONTINUED

Account Number	Account Name	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Adopted Budget	FY 2018 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Materials and Supplies:</i>								
4-100-12100-6001	Office Supplies	5,252	2,729	2,823	4,200	3,700	(500)	-11.90%
4-100-12100-6008	Vehicle Supplies (Gas)	900	577	506	600	600	0	0.00%
4-100-12100-6008	Auto Repairs & Maintenance	2,032	990		850	850	0	0.00%
<i>Capital Outlay:</i>								
4-100-12100-8202	Furniture & Fixtures	0	0	0	0			
<b>TOTAL COUNTY ADMINISTRATION:</b>		<b>405,808</b>	<b>409,840</b>	<b>422,787</b>	<b>423,831</b>	<b>428,258</b>	<b>4,019</b>	<b>0.95%</b>

## 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.

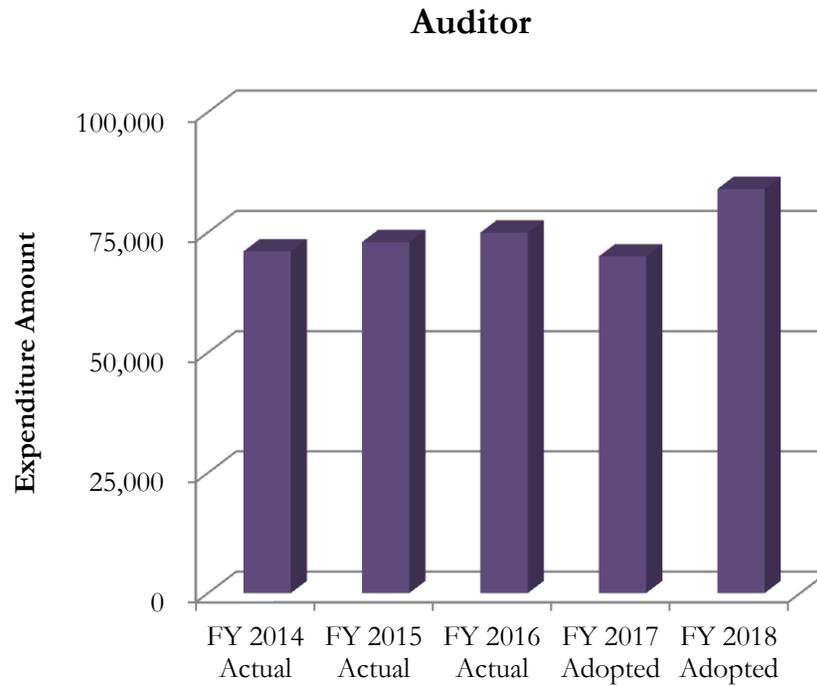


County Attorney Expenditures

Account Number	Account Name	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Adopted Budget	FY 2018 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>COUNTY ATTORNEY (12200):</u></b>								
<i>Professional Services:</i>								
4-100-12200-3150	Professional Services	62,109	78,562	126,198	72,000	84,000	12,000	16.67%
<b>TOTAL COUNTY ATTORNEY:</b>		<b>62,109</b>	<b>78,562</b>	<b>126,198</b>	<b>72,000</b>	<b>84,000</b>	<b>12,000</b>	<b>16.67%</b>

## 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.

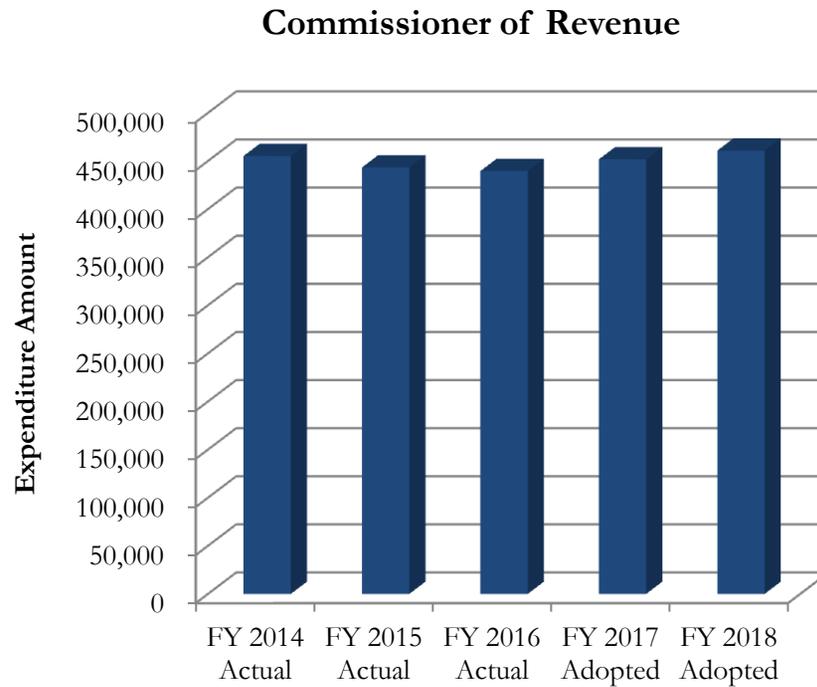


Auditor Expenditures

Account Number	Account Name	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Adopted Budget	FY 2018 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>AUDITOR (12240):</u></b>								
<i>Professional Services:</i>								
4-100-12240-3120	Professional Services (Audit)	66,930	64,912	71,160	62,000	64,000	2,000	3.23%
4-100-12240-3121	Professional Services (Accounting)	614	0	0	0		0	#DIV/0!
4-100-12240-3160	Professional Services (Actuarial)	3,500	8,056	3,800	8,000	20,000	12,000	150.00%
<b>TOTAL AUDITOR:</b>		<b>71,045</b>	<b>72,968</b>	<b>74,960</b>	<b>70,000</b>	<b>84,000</b>	<b>14,000</b>	<b>20.00%</b>

## 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**

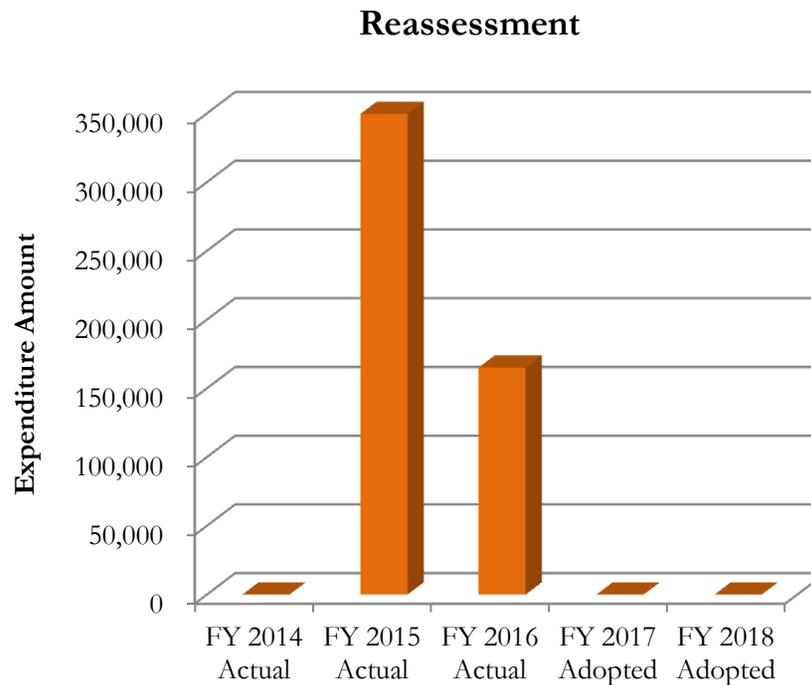
<b>Account Number</b>	<b>Account Name</b>	<b>FY 2014 Actual Expenditures</b>	<b>FY 2015 Actual Expenditures</b>	<b>FY 2016 Actual Expenditures</b>	<b>FY 2017 Adopted Budget</b>	<b>FY 2018 Adopted Budget</b>	<b>\$ Increase (Decrease)</b>	<b>% Increase (Decrease)</b>
<b><u>COMMISSIONER OF THE REVENUE (12310):</u></b>								
<b><i>Salaries &amp; Wages:</i></b>								
4-100-12310-1100	Salaries & Wages – Regular	319,040	308,383	315,330	318,404	320,280	1,876	0.59%
<b><i>Employee Benefits:</i></b>								
4-100-12310-2100	FICA/Medicare - Employer	23,409	22,523	23,150	24,358	25,236	879	3.61%
4-100-12310-2210	Virginia Retirement System (VRS)	37,522	34,068	36,533	30,917	32,032	1,115	3.61%
4-100-12310-2215	VRS Hybrid Premium	0	168	172	200	200	0	0.00%
4-100-12310-2310	Hospitalization Insurance	42,562	42,886	37,930	37,930	43,128	5,198	13.70%
4-100-12310-2315	Group Life Insurance	1,452	1,476	1,514	1,656	1,715	59	3.59%
4-100-12310-2600	Unemployment Insurance	843	484	240	280	280	0	0.00%
4-100-12310-2710	Workers' Compensation Insurance	376	295	202	320	320	0	0.00%
<b><i>Contractual Services:</i></b>								
4-100-12310-3180	Contractual Services	2,013	154	174	2,086	2,086	0	0.00%
4-100-12310-3310	Repairs & Maintenance	522	545	401	500	500	0	0.00%
4-100-12310-3320	Maintenance & Service Contract	13,941	17,445	8,958	14,175	14,175	0	0.00%
4-100-12310-3500	Printing	567	198	397	2,250	2,250	0	0.00%
<b><i>Other Charges:</i></b>								
4-100-12310-5210	Postal Service	2,763	4,590	3,613	4,170	4,170	0	0.00%
4-100-12310-5230	Telecommunications	2,621	2,654	2,694	2,650	2,650	0	0.00%
4-100-12310-5305	Auto Insurance	882	933	942	945	963	18	1.90%
4-100-12310-5510	Mileage	138	99	212	120	120	0	0.00%

## COMMISSIONER OF REVENUE, CONTINUED

Account Number	Account Name	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Adopted Budget	FY 2018 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-12310-5530	Food & Lodging	525	1,627	720	3,500	3,500	0	0.00%
4-100-12310-5540	Convention, Training, & Education	1,420	1,590	1,255	2,700	2,700	0	0.00%
4-100-12310-5810	Dues & Association Membership	835	555	1,470	1,020	1,020	0	0.00%
<i>Materials and Supplies:</i>								
4-100-12310-6001	Office Supplies	2,468	1,818	2,622	2,500	2,500	0	0.00%
4-100-12310-6008	Vehides Supplies (Gas)	1,161	664	329	850	850	0	0.00%
4-100-12310-6009	Auto Repairs & Maintenance	80	130	0	130	130	0	0.00%
4-100-12310-6012	Books and Subscriptions			682				
<b>TOTAL COMMISSIONER OF THE REVENUE:</b>		<b>455,139</b>	<b>443,285</b>	<b>439,540</b>	<b>451,661</b>	<b>460,806</b>	<b>9,146</b>	<b>2.02%</b>

## 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.



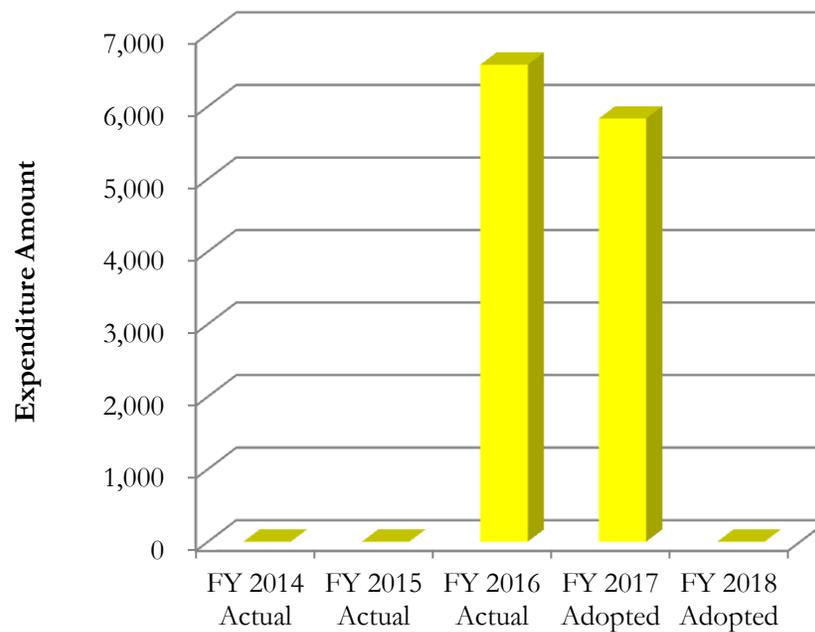
Reassessment Expenditures

Account Number	Account Name	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Adopted Budget	FY 2018 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>REASSESSMENT (12320):</u></b>								
<i>Contractual Services:</i>								
4-100-12320-3167	Professional Services	0	349,225	164,312	0	0	0	#DIV/0!
<i>Other Charges:</i>								
4-100-12320-5230	Telecommunications	0	0	249	0	0	0	#DIV/0!
4-100-12320-5420	Lease/Rent Building	0	0	0	0	0	0	#DIV/0!
<i>Materials &amp; Supplies:</i>								
4-100-12320-6001	Office Supplies	0	371	488	0	0	0	#DIV/0!
<b>TOTAL REASSESSMENT:</b>		<b>0</b>	<b>349,596</b>	<b>165,049</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>#DIV/0!</b>

## 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**

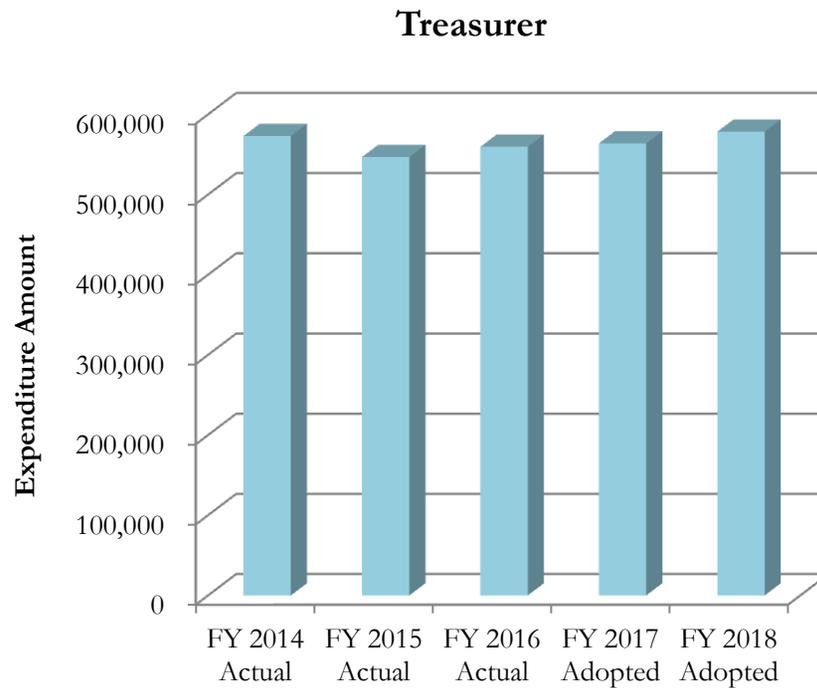


**Board of Equalization Expenditures**

<b>Account Number</b>	<b>Account Name</b>	<b>FY 2014 Actual Expenditures</b>	<b>FY 2015 Actual Expenditures</b>	<b>FY 2016 Actual Expenditures</b>	<b>FY 2017 Adopted Budget</b>	<b>FY 2018 Adopted Budget</b>	<b>\$ Increase (Decrease)</b>	<b>% Increase (Decrease)</b>
<b><u>BOARD OF EQUALIZATION (12330):</u></b>								
<i>Salaries &amp; Wages:</i>								
4-100-12330-1716	Remuneration/Board of Equalization	0	0	5,418	5,000	0	(5,000)	-100.00%
<i>Employee Benefits:</i>								
4-100-12330-2100	FICA/Medicare - Employer	0	0	414	383	0	(383)	-100.00%
4-100-12330-2600				5				
<i>Other Charges:</i>								
4-100-12330-3600	Advertising	0	0	0	150	0	(150)	-100.00%
4-100-12330-5210	Postal Service	0	0	83	150	0	(150)	-100.00%
4-100-12330-5230	Telecommunications	0	0	146	150	0	(150)	-100.00%
4-100-12330-6001	Office Supplies	0	0	510	0		0	#DIV/0!
<b>TOTAL BOARD OF EQUALIZATION:</b>		<b>0</b>	<b>0</b>	<b>6,576</b>	<b>5,833</b>	<b>0</b>	<b>(5,833)</b>	<b>-100.00%</b>

## 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 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Adopted Budget	FY 2018 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>TREASURER (12410):</u></b>								
<i>Salaries &amp; Wages:</i>								
4-100-12410-1100	Salaries & Wages – Regular	319,879	322,585	320,649	316,751	316,013	(738)	-0.23%
<i>Employee Benefits:</i>								
4-100-12410-2100	FICA/Medicare - Employer	23,065	23,800	24,239	24,231	24,900	669	2.76%
4-100-12410-2210	Virginia Retirement System	39,829	35,347	35,400	30,757	31,605	849	2.76%
4-100-12410-2215	Hybrid Premium	0	281	669	285	285	0	0.00%
4-100-12410-2310	Hospitalization Insurance	60,827	53,146	52,721	56,952	61,106	4,154	7.29%
4-100-12410-2400	Group Life Insurance	1,542	1,536	1,509	1,647	1,693	46	2.77%
4-100-12410-2600	Unemployment Insurance	551	649	470	280	280	0	0.00%
4-100-12410-2700	Workers' Compensation Insurance	394	317	203	350	350	0	0.00%
4-100-12410-2900	Accrued Annual & Sick Leave	0	1,334	7,553	0	0	0	#DIV/0!
<i>Contractual Services:</i>								
4-100-12410-3180	Contractual Services	24,206	23,092	22,694	25,900	25,900	0	0.00%
4-100-12410-3310	Repairs & Maintenance	0	189	0	0	0	0	#DIV/0!
4-100-12410-3320	Maintenance & Service Contract	3,313	1,370	1,373	1,260	1,448	188	14.92%
4-100-12410-3600	Advertising	0	0	0	0	0	0	#DIV/0!
<i>Other Charges:</i>								
4-100-12410-5210	Postal Service	53,514	39,886	51,242	55,415	55,415	0	0.00%
4-100-12410-5230	Telecommunications	4,058	4,775	4,242	4,800	4,800	0	0.00%
4-100-12410-5510	Mileage	466	81	57	297	297	0	0.00%

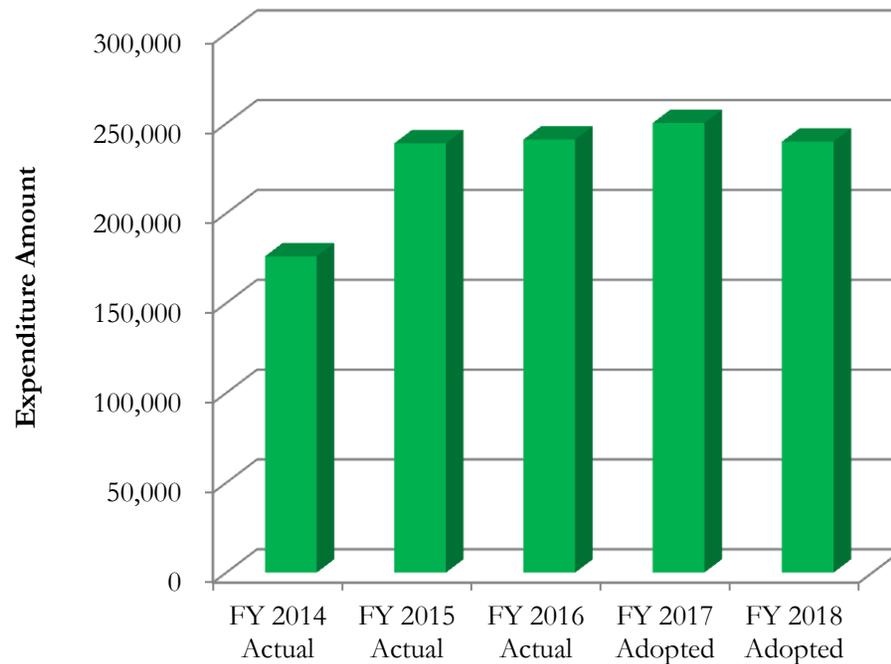
TREASURER, CONTINUED

Account Number	Account Name	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Adopted Budget	FY 2018 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-12410-5530	Food & Lodging	335	0	0	480	480	0	0.00%
4-100-12410-5540	Convention, Training, & Education	850	2,355	1,300	1,650	1,650	0	0.00%
4-100-12410-5810	Dues & Association Membership	1,740	600	1,150	1,395	1,395	0	0.00%
4-100-12410-5897	Bank Service Charges	34,965	31,452	30,371	2,605	2,605	0	0.00%
<b>Materials and Supplies:</b>								
4-100-12410-6001	Office Supplies	3,570	3,997	3,600	3,795	3,730	(65)	-1.71%
4-100-12410-6008	Vehicles Supplies (Gas, Oil, Grease)			26				
4-100-12410-6012	Subscriptions			143		143	143	#DIV/0!
4-100-12410-6031	Tax Tickets-Local	0	0	0	0	0	0	#DIV/0!
<b>Capital Outlay:</b>								
4-100-12410-8202	Furniture & Fixtures	0	0	0	0	0	0	#DIV/0!
<b>Credit Card Convenience Fee Recoveries:</b>								
<b>Other Charges:</b>								
4-100-12410-5897-001	Credit Card Convenience Fee	0	0	0	35,000	44,360	9,360	26.74%
<b>TOTAL TREASURER:</b>		<b>573,104</b>	<b>546,791</b>	<b>559,611</b>	<b>563,850</b>	<b>578,456</b>	<b>14,606</b>	<b>2.59%</b>

## 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 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Proposed Budget	FY 2018 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>DEPARTMENT OF FINANCE (12440):</u></b>								
<i>Salaries &amp; Wages:</i>								
4-100-12440-1100	Salaries & Wages – Regular	127,986	170,110	164,573	178,138	171,807	(6,331)	-3.55%
4-100-12440-1200	Salaries & Wages-Overtime	1,340	0	0	0	0	0	#DIV/0!
<i>Employee Benefits:</i>								
4-100-12440-2100	FICA/Medicare - Employer	9,019	12,200	12,439	13,628	13,529	(99)	-0.73%
4-100-12440-2210	Virginia Retirement System	13,853	18,907	19,074	17,529	17,172	(357)	-2.04%
4-100-12440-2310	Hospitalization Insurance	19,292	26,796	24,825	25,330	21,492	(3,838)	-15.15%
4-100-12440-2400	Group Life Insurance	532	813	790	926	920	(6)	-0.65%
4-100-12440-2500	VRS Health Insurance Credit			214		230		
4-100-12440-2600	Unemployment Insurance	187	413	120	120	120	0	0.00%
4-100-12440-2700	Workers' Compensation Insurance	155	213	109	250	250	0	0.00%
4-100-12440-2900	Accrued Annual & Sick Leave Payout			4,454				
<i>Contractual Services:</i>								
4-100-12440-3320	Maintenance and Service Contracts	0	65	3,893	65	65	0	0.00%
4-100-12440-3500	Printing	0	779	761	750	750	0	0.00%
<i>Other Charges:</i>								
4-100-12440-5210	Postage	0	383	643	500	500	0	0.00%
4-100-12440-5230	Telecommunications	633	1,404	1,179	1,200	1,200	0	0.00%
4-100-12440-5510	Mileage	0	820	591	800	800	0	0.00%

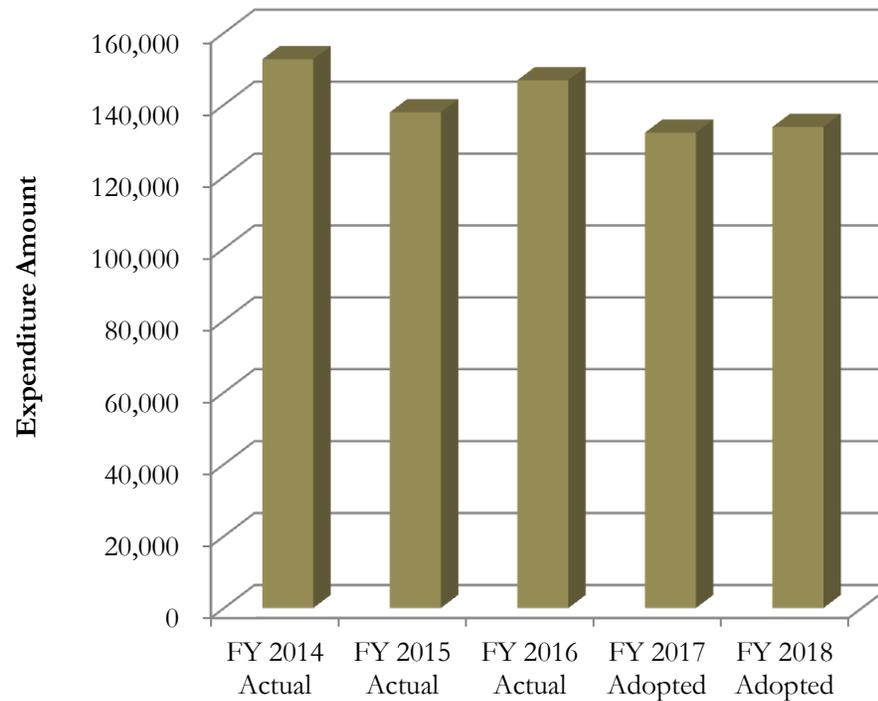
## DEPARTMENT OF FINANCE, CONTINUED

Account Number	Account Name	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Proposed Budget	FY 2018 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-12440-5530	Food & Lodging	0	755	927	2,600	2,600	0	0.00%
4-100-12440-5540	Convention, Training, & Education	0	725	1,758	2,800	2,800	0	0.00%
4-100-12440-5810	Dues & Association Membership	920	1,520	2,015	1,465	1,465	0	0.00%
4-100-12440-5897	Bank Financing Charges	0	250	10	0	0	0	#DIV/0!
<b>Materials and Supplies:</b>								
4-100-12440-6001	Office Supplies	952	2,498	2,497	2,500	2,500	0	0.00%
7-100-12440-6008	Vehicle Supplies - Fuel			64				
4-100-12440-6012	Book and Subscriptions	0	33	125	40	40	0	0.00%
<b>Payment to Joint Operations:</b>								
4-100-12440-7000	Training School	1,001	0	0	1,500	1,500	0	0.00%
<b>Capital Outlay:</b>								
4-100-12440-8202	Furniture & Fixtures	211	294	0	150	150	0	0.00%
<b>TOTAL DEPARTMENT OF FINANCE:</b>		<b>176,081</b>	<b>238,979</b>	<b>241,061</b>	<b>250,291</b>	<b>239,890</b>	<b>(10,401)</b>	<b>-4.16%</b>

## 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

Account Number	Account Name	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Adopted Budget	FY 2018 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>INFORMATION TECHNOLOGY (12510):</u></b>								
<i>Salaries &amp; Wages:</i>								
4-100-12510-1100	Salaries & Wages – Regular	0	45,238	46,369	46,941	46,941	0	0.00%
4-100-12510-1200	Salaries & Wages – Overtime	0		0				
<i>Employee Benefits:</i>								
4-100-12510-2100	FICA/Medicare - Employer	0	3,064	3,033	3,510	3,699	189	5.38%
4-100-12510-2210	Virginia Retirement System	0	5,049	5,374	4,619	4,649	30	0.65%
4-100-12510-2310	Hospitalization Insurance	0	9,313	9,511	9,511	10,814	1,303	13.70%
4-100-12510-2400	Group Life Insurance	0	217	223	244	251	7	3.04%
4-100-12510-2500	VRS Health Insurance Credit			60		63		
4-100-12510-2600	Unemployment Insurance	0	75	40	40	40	0	0.00%
4-100-12510-2700	Workers' Compensation Insurance	0	0	36	115	115	0	0.00%
<i>Contractual Services:</i>								
4-100-12510-3166	Contractual Services	36,269	14,728	27,372	27,200	27,200	0	0.00%
4-100-12510-3170	Professional Services	19,760	0	1,800	3,000	3,000	0	0.00%
4-100-12510-3310	Repairs & Maintenance	886	1,127	70	1,000	1,000	0	0.00%
4-100-12510-3320	Maintenance & Service Contract	11,525	16,452	10,903	12,200	12,200	0	0.00%
4-100-12510-3500	Printing & Binding	0	0	0	0	0	0	#DIV/0!
<i>Other Charges:</i>								
4-100-12510-5230	Telecommunications	1,898	1,956	1,826	1,960	1,960	0	0.00%
4-100-12510-5309	Contractors Equipment Insurance	2,841	1,975	2,045	2,200	2,200	0	0.00%

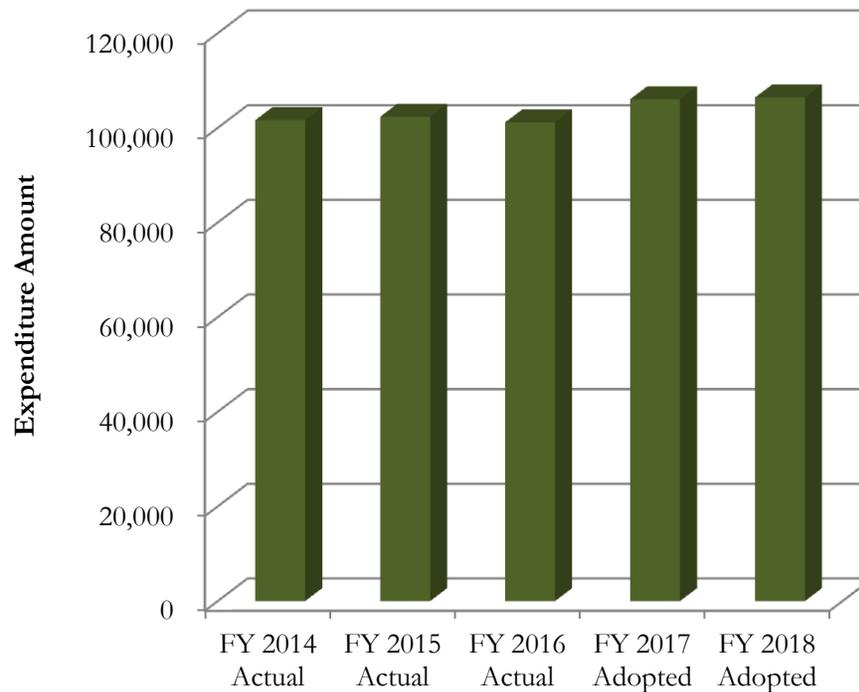
## INFORMATION TECHNOLOGY, CONTINUED

Account Number	Account Name	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Adopted Budget	FY 2018 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-12510-5510	Mileage	0					0	#DIV/0!
4-100-12510-5530	Food & Lodging	0					0	#DIV/0!
4-100-12510-5540	Convention, Training, & Education	0					0	#DIV/0!
4-100-12510-5810	Dues & Memberships	0					0	#DIV/0!
<i>Materials and Supplies:</i>								
4-100-12510-6001	Office Supplies	2,532	2,272	2,109	4,100	4,100	0	0.00%
4-100-12510-6012	Books & Supplies	0	35	0	100	100	0	0.00%
<i>Payment to Joint Operations:</i>								
4-100-12510-7000	Training School	0	1,611	481	1,800	1,800	0	0.00%
<i>Capital Outlay:</i>								
4-100-12440-8107	EDP Equipment Replacements	12,624	11,186	7,754	13,200	13,200	0	0.00%
4-100-12440-8202	Furniture & Fixtures	0	270	498	500	500	0	0.00%
4-100-12440-8207	EDP Equipment	64,321	23,363	27,326	0	0	0	#DIV/0!
<b>TOTAL INFORMATION SYSTEMS:</b>		<b>152,656</b>	<b>137,930</b>	<b>146,830</b>	<b>132,240</b>	<b>133,833</b>	<b>1,593</b>	<b>1.20%</b>

## 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 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Adopted Budget	FY 2018 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>GEOGRAPHIC INFORMATION SYSTEMS (GIS) (12540):</u></b>								
<i>Salaries &amp; Wages:</i>								
4-100-12540-1100	Salaries & Wages – Regular	65,030	68,712	70,430	71,299	71,299	0	0.00%
<i>Employee Benefits:</i>								
4-100-12540-2100	FICA/Medicare - Employer	4,975	5,256	5,388	5,454	5,618	164	3.01%
4-100-12540-2210	Virginia Retirement System	8,122	7,668	8,163	6,923	7,131	208	3.00%
4-100-12540-2400	Group Life Insurance	312	330	338	371	382	11	2.93%
4-100-12540-2500	VRS Health Insurance Credit			92	93	95	2	2.66%
4-100-12540-2600	Unemployment Insurance	94	75	40	40	40	0	0.00%
4-100-12540-2700	Workers' Compensation Insurance	80	64	45	80	80	0	0.00%
<i>Contractual Services:</i>								
4-100-12540-3162	Professional Services	0	2,673	0	3,500	3,500	0	0.00%
4-100-12540-3166	Contractual Services	15,072	16,168	16,000	16,300	16,300	0	0.00%
<i>Other Charges:</i>								
4-100-12540-3310	Repairs & Maintenance	157	464	132	500	500	0	0.00%
4-100-12540-3320	Maintenance & Service Contracts			7				
4-100-12540-5210	Postal Service	3	5	3	25	25	0	0.00%
4-100-12540-5230	Telecommunications	395	412	431	350	400	50	14.29%

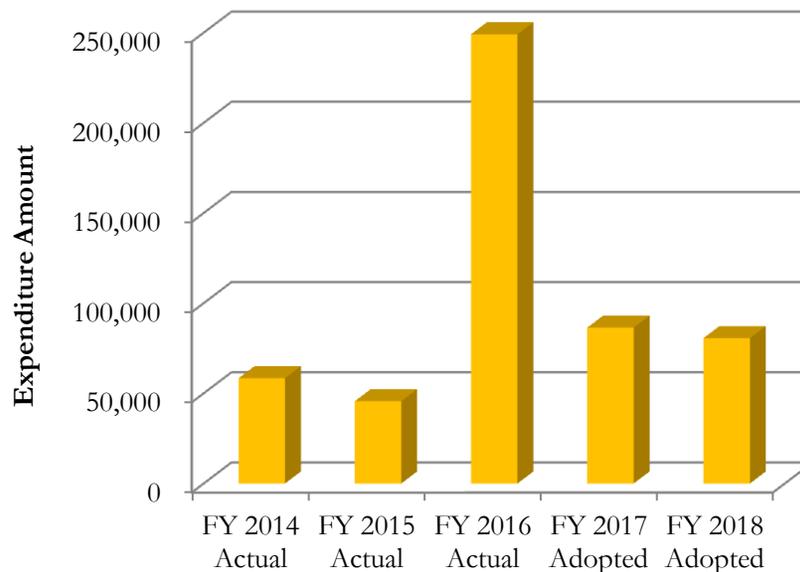
## GEOGRAPHIC INFORMATION SYSTEMS, CONTINUED

Account Number	Account Name	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Adopted Budget	FY 2018 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Materials and Supplies:</i>								
4-100-12540-6001	Office Supplies	0	106	0	50	50	0	0.00%
4-100-12540-6007	Repairs & Maintenance Supplies	61	86	72	200	200	0	0.00%
4-100-12540-6008	Vehicles Supplies (Gas)	89	44	10	100	50	-50	-50.00%
4-100-12540-6014	Operating Supplies	408	280	0	750	750	0	0.00%
<i>Capital Outlay:</i>								
4-100-12540-8207	EDP Equipment	6,825	0	0	0	0	0	#DIV/0!
<b>TOTAL GEOGRAPHIC INFORMATION SYSTEMS:</b>		<b>101,622</b>	<b>102,342</b>	<b>101,151</b>	<b>106,035</b>	<b>106,420</b>	<b>385</b>	<b>0.36%</b>

## 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 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Adopted Budget	FY 2018 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>ELECTORAL BOARD (13100):</u></b>								
<i>Salaries &amp; Wages:</i>								
4-100-13100-1100	Salaries & Wages – Regular	8,508	7,914	7,870	8,341	8,258	(83)	-1.00%
4-100-13100-1300	Salaries & Wages - Part-Time	0	1,652	4,536	3,040	0	(3,040)	-100.00%
4-100-13100-1700	Stipend for Services	23,895	17,414	47,827	39,375	37,000	(2,375)	-6.03%
<i>Employee Benefits:</i>								
4-100-13100-2100	FICA/Medicare - Employer	651	732	949	835	632	(203)	-24.31%
4-100-13100-2600	Unemployment Insurance	0	13	30	20	20	0	0.00%
4-100-13100-2700	Workers' Compensation Insurance	0	0	7	0	0	0	#DIV/0!
<i>Contractual Services:</i>								
4-100-13100-3180	Contractual Services	4,864	2,443	19,415	4,440	0	(4,440)	-100.00%
4-100-13100-3310	Repairs & Maintenance	7,093	7,147	437	6,368	0	(6,368)	-100.00%
4-100-13100-3320	Maintenance and Service Contracts	0	0	0		10,808	10,808	#DIV/0!
4-100-13100-3500	Printing	4,288	2,522	5,934	9,000	9,000	0	0.00%
4-100-13100-3600	Advertising	621	0	0	960	960	0	0.00%
<i>Other Charges:</i>								
4-100-13100-5210	Postal Service	688	1,507	2,356	1,465	1,465	0	0.00%
4-100-13100-5230	Telecommunications	394	374	464	540	600	60	11.11%

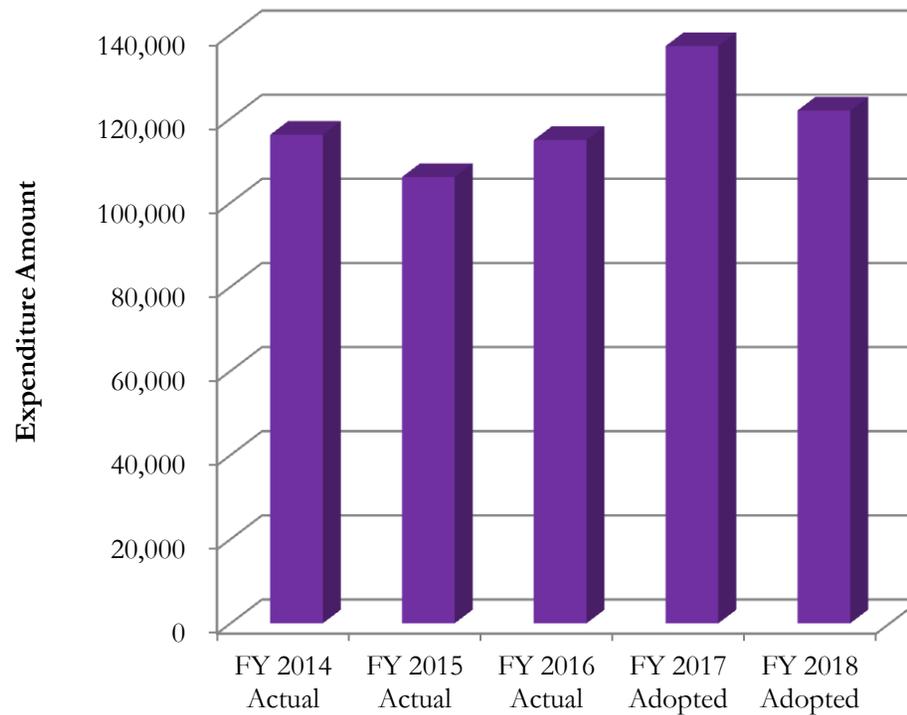
## ELECTORAL BOARD, CONTINUED

Account Number	Account Name	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Adopted Budget	FY 2018 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-13100-5309	Contractors Equipment Insurance	96	67	69	100	0	(100)	-100.00%
4-100-13100-5410	Lease/Rent Building			190				
4-100-13100-5420	Lease/Rent Building	1,050	225	2,475	1,350	1,500	150	11.11%
4-100-13100-5510	Mileage	2,352	1,389	2,581	3,500	3,500	0	0.00%
4-100-13100-5530	Food & Lodging	1,524	1,010	1,393	2,707	2,707	0	0.00%
4-100-13100-5540	Convention, Training, & Education	120	50	420	565	565	0	0.00%
4-100-13100-5810	Dues & Association Membership	125	125	210	125	210	85	68.00%
<i>Materials and Supplies:</i>								
4-100-13100-6001	Office Supplies	2,101	1,040	4,651	3,275	3,007	(268)	-8.18%
4-100-13100-6008	Vehicle Supplies (Gas, Oil, Grease)			69				
<i>Capital Outlay:</i>								
4-100-13100-8112	Voting Machines	0	0	147,000	0	0	0	#DIV/0!
4-100-13100-8102	Furniture & Fixtures	0	0	230	400	350	(50)	-12.50%
4-100-13100-8107	Optical Scan System	0	0	0	0	0	0	#DIV/0!
<b>TOTAL ELECTORAL BOARD:</b>		<b>58,367</b>	<b>45,623</b>	<b>249,113</b>	<b>86,406</b>	<b>80,582</b>	<b>(5,824)</b>	<b>-6.74%</b>

## 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 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Adopted Budget	FY 2018 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>GENERAL REGISTRAR (13200):</u></b>								
<i>Salaries &amp; Wages:</i>								
4-100-13200-1100	Salaries & Wages – Regular	51,405	51,530	48,818	82,802	52,561	(30,241)	-36.52%
4-100-13200-1300	Salaries & Wages - Part–Time	27,862	23,776	31,514	7,520	30,680	23,160	307.98%
<i>Employee Benefits:</i>								
4-100-13200-2100	FICA/Medicare - Employer	5,724	5,502	6,201	6,715	6,489	(226)	-3.37%
4-100-13200-2210	Virginia Retirement System	6,374	5,684	5,564	8,148	5,257	(2,891)	-35.48%
4-100-13200-2310	Hospitalization Insurance	11,951	9,313	6,310	12,600	7,164	(5,436)	-43.14%
4-100-13200-2400	Group Life Insurance	247	247	230	431	282	(149)	-34.68%
4-100-13200-2500	VRS Health Insurance Credit					70	70	
4-100-13200-2600	Unemployment Insurance	307	362	316	200	200	0	0.00%
4-100-13200-2700	Workers' Compensation Insurance	102	83	58	105	105	0	0.00%
4-100-13200-2900	Accrued Annual & Sick Leave Payout			1,649				
<i>Contractual Services:</i>								
4-100-13200-3180	Contractual Services	0	0	0	0	1,750	1,750	#DIV/0!
4-100-13200-3310	Repairs & Maintenance	157	144	132	2,280	1,000	(1,280)	-56.14%
4-100-13200-3320	Maintenance & Service Contract	3,066	3,650	3,482	3,840	3,840	0	0.00%
4-100-13200-3500	Printing	0	280	0	300	300	0	0.00%
4-100-13200-3600	Advertising	327	1,362	3,490	2,000	2,000	0	0.00%

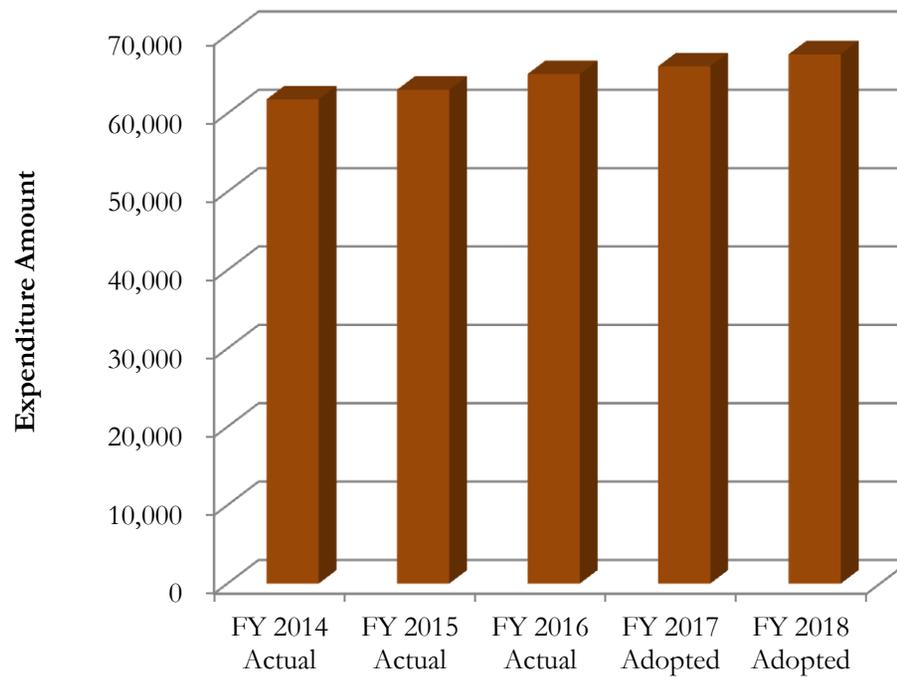
## GENERAL REGISTRAR, CONTINUED

Account Number	Account Name	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Adopted Budget	FY 2018 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Other Charges:</i>								
4-100-13200-5210	Postal Service	1,558	657	2,714	3,100	3,100	0	0.00%
4-100-13200-5230	Telecommunications	1,212	995	853	1,220	1,080	(140)	-11.48%
4-100-13200-5510	Mileage	280	187	585	1,012	1,012	0	0.00%
4-100-13200-5530	Food & Lodging	1,023	1,368	1,538	1,939	1,939	0	0.00%
4-100-13200-5540	Convention, Training, & Education	345	99	0	750	750	0	0.00%
4-100-13200-5810	Dues & Association Membership	257	273	283	150	200	50	33.33%
<i>Materials and Supplies:</i>								
4-100-13200-6001	Office Supplies	1,416	597	828	2,000	2,000	0	0.00%
4-100-13200-6012	Book and Subscriptions	0	0	0	143	143	0	0.00%
<i>Capital Outlay:</i>								
4-100-13200-8202	Furniture & Fixtures	0	0	348	0	0	0	#DIV/0!
4-100-13200-8207	EDP Equipment	2,550	0	0	0	0	0	#DIV/0!
<b>TOTAL GENERAL REGISTRAR:</b>		<b>116,163</b>	<b>106,110</b>	<b>114,913</b>	<b>137,255</b>	<b>121,922</b>	<b>(15,333)</b>	<b>-11.17%</b>

## CIRCUIT COURT

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

Circuit Court



Circuit Court Expenditures

Account Number	Account Name	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Adopted Budget	FY 2018 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>CIRCUIT COURT (21100):</u></b>								
<i>Salaries &amp; Wages:</i>								
4-100-21100-1100	Salaries & Wages – Regular	39,828	41,130	42,158	42,679	42,679	0	0.00%
<i>Employee Benefits:</i>								
4-100-21100-2100	FICA/Medicare - Employer	2,889	2,986	3,061	3,200	3,363	163	5.09%
4-100-21100-2210	Virginia Retirement System	4,975	4,590	4,941	4,200	4,268	68	1.62%
4-100-21100-2310	Hospitalization Insurance	9,132	9,313	9,511	9,511	10,814	1,303	13.70%
4-100-21100-2400	Group Life Insurance	191	197	202	223	229	6	2.69%
4-100-21100-2600	Unemployment Insurance	94	75	40	40	40	0	0.00%
4-100-21100-2700	Workers' Compensation Insurance	49	39	27	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	396	500	500	0	0.00%
<i>Other Charges:</i>								
4-100-21100-5210	Postal Service	322	196	287	400	400	0	0.00%
4-100-21100-5230	Telecommunications	1,556	1,700	1,733	1,700	1,700	0	0.00%
4-100-21100-5410	Lease/Purchase Equipment	1,427	962	883	1,000	1,000	0	0.00%

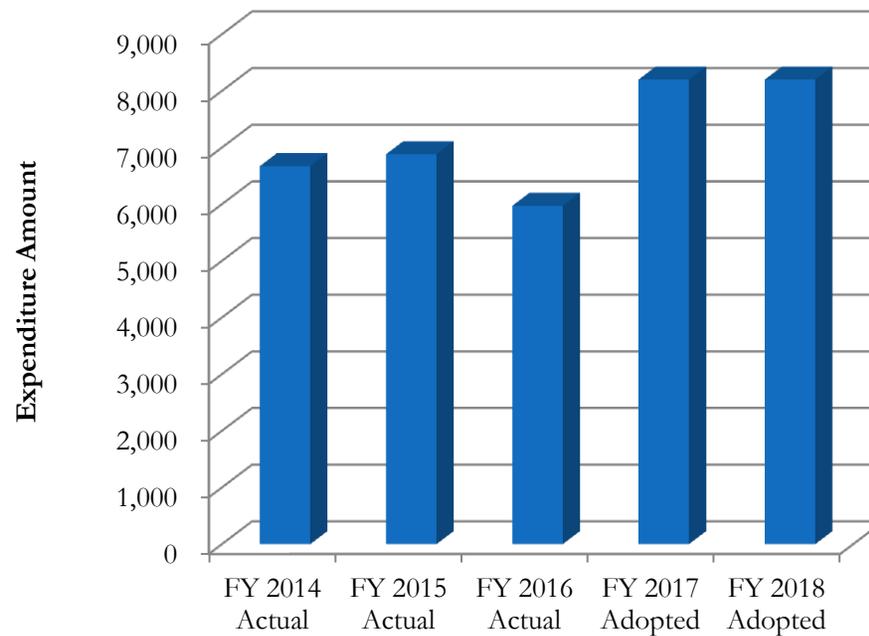
CIRCUIT COURT, CONTINUED

Account Number	Account Name	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Adopted Budget	FY 2018 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Materials and Supplies:</i>								
4-100-21100-6001	Office Supplies	788	481	893	1,000	1,000	0	0.00%
4-100-21100-6012	Books & Supplies	152	60	0	300	300	0	0.00%
<i>Capital Outlay:</i>								
4-100-21100-8202	Furniture & Fixtures	0	900	900	1,000	1,000	0	0.00%
<b>TOTAL CIRCUIT COURT EXPENDITURES:</b>		<b>61,798</b>	<b>63,024</b>	<b>65,032</b>	<b>66,013</b>	<b>67,553</b>	<b>1,540</b>	<b>2.33%</b>

## GENERAL DISTRICT COURT

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

General District Court



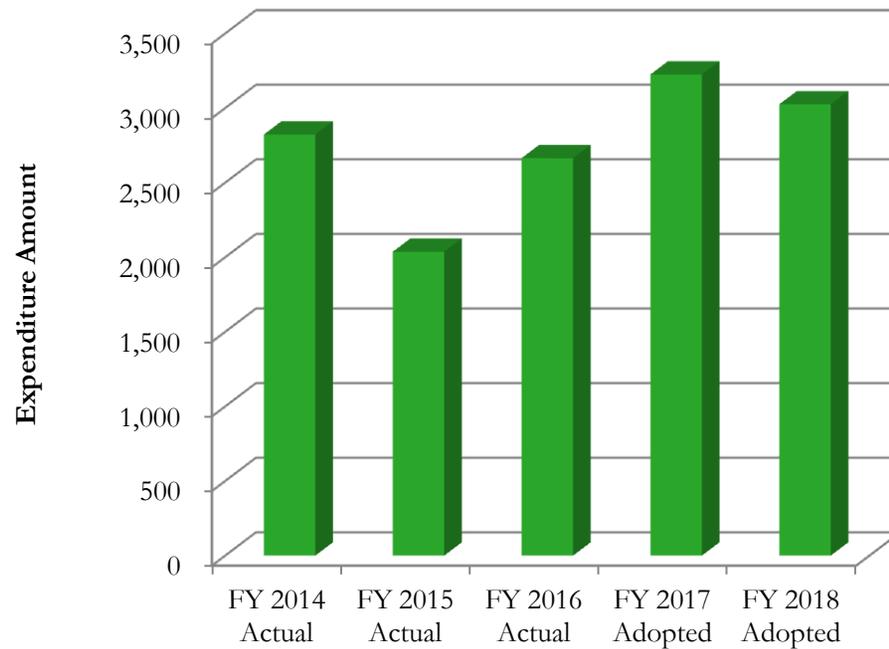
**General District Court Expenditures**

Account Number	Account Name	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Adopted Budget	FY 2018 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>GENERAL DISTRICT COURT:</u></b>								
<b><u>General District Court (21200):</u></b>								
<i>Contractual Services:</i>								
4-100-21200-3320	Maintenance Service Contract	1,877	781	383	800	800	0	0.00%
<i>Operational Expenses:</i>								
4-100-21200-5210	Postal Service	100	0	150	800	800	0	0.00%
4-100-21200-5230	Telecommunications	3,417	4,121	4,098	3,500	3,500	0	0.00%
4-100-21200-5810	Dues & Association Membership	100	100	100	100	125	25	25.00%
<i>Materials and Supplies:</i>								
4-100-21200-6001	Office Supplies	1,135	1,201	1,125	1,800	1,800	0	0.00%
4-100-21200-6012	Books and Supplies	0	0	116	400	400	0	0.00%
<i>Capital Outlay:</i>								
4-100-21200-8202	Furniture & Fixtures	43	680	0	800	775	(25)	-3.13%
<b>TOTAL GENERAL DISTRICT COURT:</b>		<b>6,672</b>	<b>6,882</b>	<b>5,972</b>	<b>8,200</b>	<b>8,200</b>	<b>0</b>	<b>0.00%</b>

## 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**



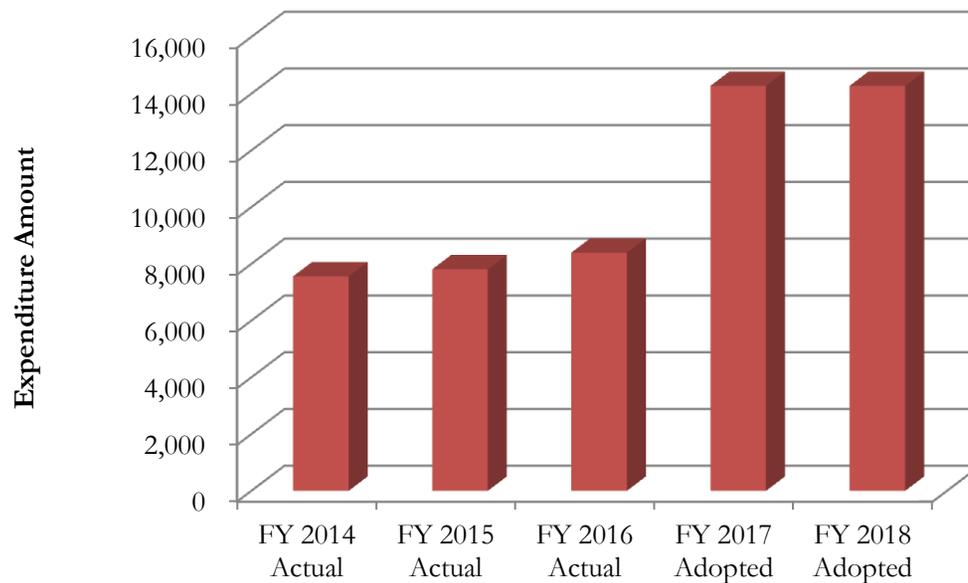
**Magistrate's Office Expenditures**

Account Number	Account Name	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Adopted Budget	FY 2018 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>MAGISTRATES' OFFICE (21300):</u></b>								
<i>Contractual Services:</i>								
4-100-21300-3310	Repairs & Maintenance	56	62	0	400	400	0	0.00%
4-100-21300-3320	Maintenance and Service Contracts	0	37	0	0	0	0	#DIV/0!
<i>Other Charges:</i>								
4-100-21300-5230	Telecommunications	2,362	1,746	1,624	2,100	2000	(100)	-4.76%
4-100-21300-5810	Dues & Association Membership	25	0	0	25	25	0	0.00%
<i>Materials and Supplies:</i>								
4-100-21300-6001	Office Supplies	212	192	221	400	300	(100)	-25.00%
<i>Capital Outlay:</i>								
4-100-21300-8202	Furniture & Fixtures	167	0	819	300	300	0	0.00%
<b>TOTAL MAGISTRATES' OFFICE:</b>		<b>2,823</b>	<b>2,036</b>	<b>2,664</b>	<b>3,225</b>	<b>3025</b>	<b>(200)</b>	<b>-6.20%</b>

## JUVENILE & DOMESTIC RELATIONS COURT

The Shenandoah Juvenile & Domestic Relations Court is in the 26<sup>th</sup> 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**



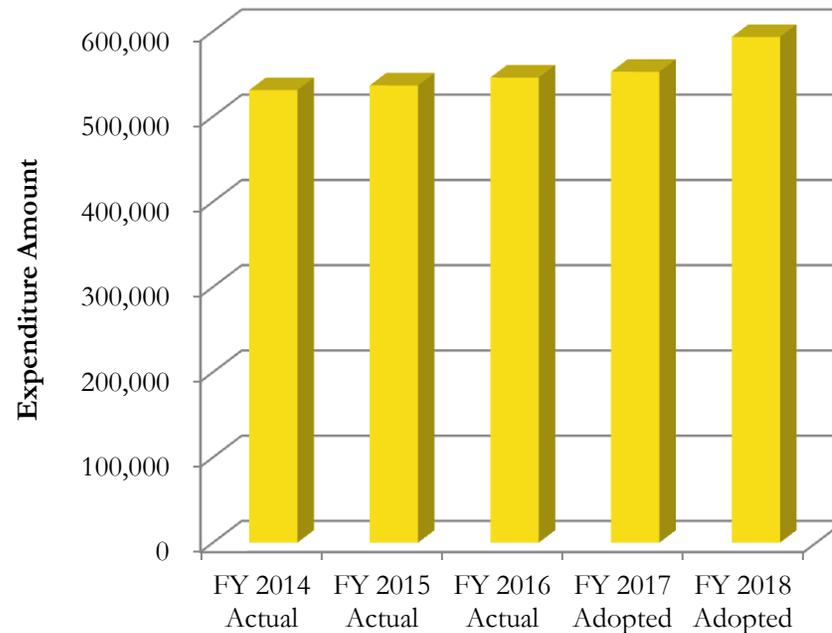
**Juvenile & Domestic Relations Court Expenditures**

Account Number	Account Name	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Adopted Budget	FY 2018 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>JUVENILE/DOMESTIC RELATIONS (21500):</u></b>								
<i>Contractual Services:</i>								
4-100-21500-3320	Maintenance & Service Contract	2,476	2,725	3,218	3,500	3,800	300	8.57%
<i>Other Charges:</i>								
4-100-21500-5210	Postal Service	261	27	279	400	400	0	0.00%
4-100-21500-5230	Telecommunications	3,215	3,622	3,704	5,000	5,000	0	0.00%
4-100-21500-5540	Convention, Training, & Education	0	0	0	1,500	1,000	(500)	-33.33%
4-100-21500-5810	Dues & Association Membership	0	0	110	350	350	0	0.00%
<i>Materials and Supplies:</i>								
4-100-21500-6001	Office Supplies	959	1,109	664	2,000	1,600	(400)	-20.00%
4-100-21500-6004	Medical & Lab Supplies	135	212	344	400	800	400	100.00%
4-100-21500-6012	Books & Supplies	0	0	77	325	325	0	0.00%
<i>Capital Outlay:</i>								
4-100-21500-8202	Furniture & Fixtures	516	114	0	800	1,000	200	25.00%
<b>TOTAL JUVENILE/DOMESTIC RELATIONS:</b>		<b>7,562</b>	<b>7,810</b>	<b>8,396</b>	<b>14,275</b>	<b>14,275</b>	<b>0</b>	<b>0.00%</b>

## 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 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Adopted Budget	FY 2018 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>COUNTY CLERK/CIRCUIT COURT (21600):</u></b>								
<i>Salaries &amp; Wages:</i>								
4-100-21600-1100	Salaries & Wages – Regular	326,624	332,186	322,869	322,818	347,174	24,356	7.54%
4-100-21600-1300	Salaries & Wages - Part-Time	16,615	19,248	23,500	39,314	33,079	(6,235)	-15.86%
4-100-21600-1714	Jury & Jury Commissioners	8,378	4,318	8,199	6,000	8,000	2,000	33.33%
<i>Employee Benefits:</i>								
4-100-21600-2100	FICA/Medicare - Employer	24,643	24,953	25,014	24,696	29,089	4,393	17.79%
4-100-21600-2210	Virginia Retirement System	40,355	36,640	37,333	31,346	37,511	6,165	19.67%
4-100-21600-2215	Hybrid STD/LTD Premiun			77		77		
4-100-21600-2310	Hospitalization Insurance	54,231	62,048	65,263	69,811	80,014	10,203	14.61%
4-100-21600-2400	Group Life Insurance	1,562	1,594	1,546	1,679	1,729	50	3.00%
4-100-21600-2600	Unemployment Insurance	652	687	349	400	400	0	0.00%
4-100-21600-2700	Workers' Compensation Insurance	422	339	229	425	229	(196)	-46.12%
4-100-21600-2900	Accrued Annual and Sick Leave			7,911				
<i>Contractual Services:</i>								
4-100-21600-3120	Professional Services (Audit)	8,185	0	4,335	4,000	4,000	0	0.00%
4-100-21600-3310	Repairs & Maintenance	0	0	0	500	500	0	0.00%
4-100-21600-3320	Maintenance & Service Contract	28,476	34,226	25,571	32,300	32,300	0	0.00%
4-100-21600-3500	Printing	1,035	320	851	1,500	1,500	0	0.00%

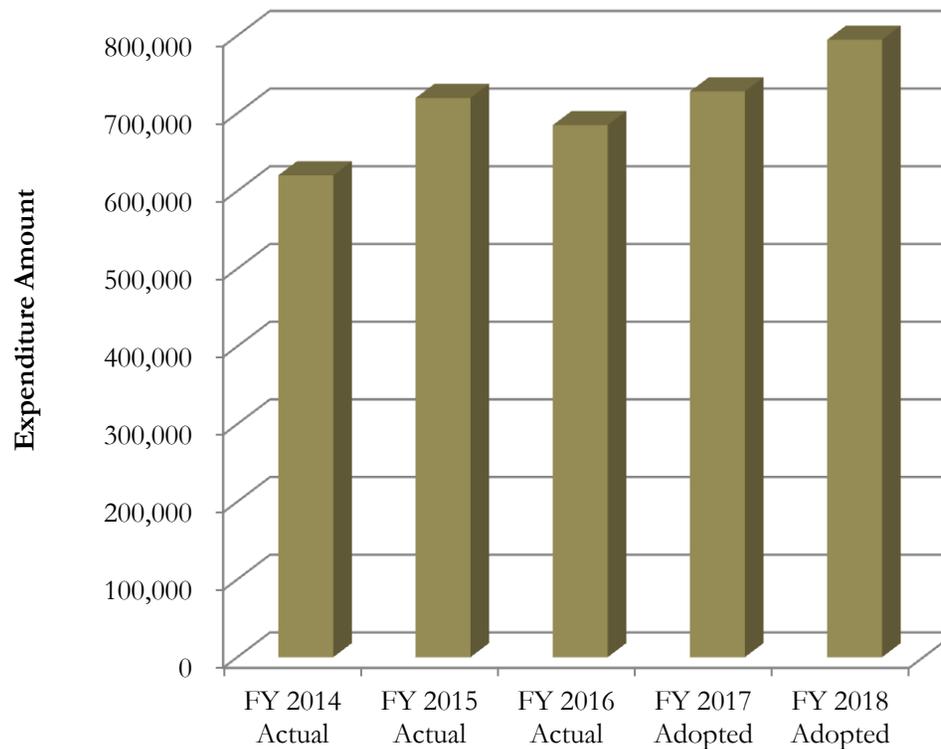
CLERK OF THE CIRCUIT COURT (COUNTY CLERK), CONTINUED

Account Number	Account Name	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Adopted Budget	FY 2018 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Other Charges:</i>								
4-100-21600-5210	Postal Service	5,281	5,761	2,868	4,000	4,000	0	0.00%
4-100-21600-5230	Telecommunications	7,230	8,398	9,689	6,700	6,700	0	0.00%
4-100-21600-5510	Mileage			82				
4-100-21600-5810	Dues & Association Membership	345	0	505	440	505	65	14.77%
<i>Materials and Supplies:</i>								
4-100-21600-6001	Office Supplies	4,263	3,850	6,045	3,000	3,000	0	0.00%
4-100-21600-6004	Medical Supplies	0	132	132	150	150	0	0.00%
4-100-21600-6021	Record Books	1,357	1,225	1,119	3,000	3,000	0	0.00%
<i>Capital Outlay:</i>								
4-100-21600-8102	Furniture & Fixtures	1,313	642	2,343	500	500	0	0.00%
<b>TOTAL COUNTY CLERK/CIRCUIT COURT:</b>		<b>530,968</b>	<b>536,568</b>	<b>545,830</b>	<b>552,579</b>	<b>593,457</b>	<b>40,879</b>	<b>7.40%</b>

## 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**

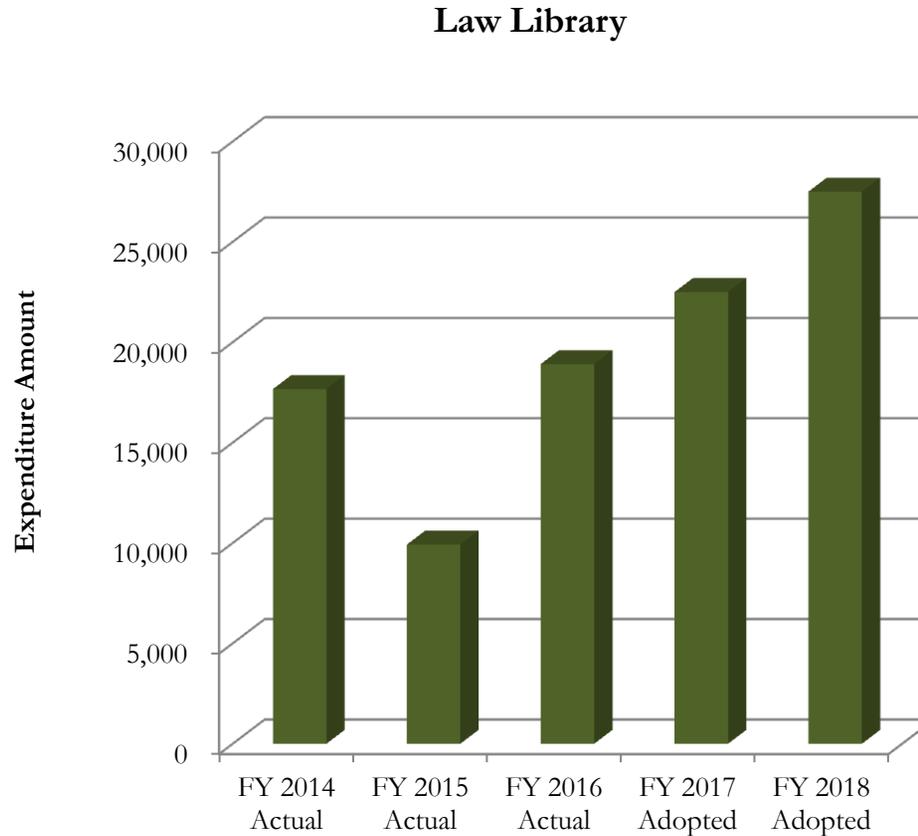


Sheriff – Civil Process/Court Security Expenditures

Account Number	Account Name	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Adopted Budget	FY 2018 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>SHERIFF - COURTS (21700):</u></b>								
<i>Salaries &amp; Wages:</i>								
4-100-21700-1100	Salaries & Wages – Regular	225,924	301,097	286,352	307,845	352,663	44,818	14.56%
4-100-21700-1300	Salaries & Wages - Part-Time	225,612	231,068	209,029	228,974	228,974	0	0.00%
<i>Employee Benefits:</i>								
4-100-21700-2100	FICA/Medicare - Employer	32,845	38,799	36,650	41,065	44,495	3,430	8.35%
4-100-21700-2210	Virginia Retirement System	27,989	33,211	33,001	29,900	34,244	4,344	14.53%
4-100-21700-2310	Hospitalization Insurance	75,105	87,089	81,005	72,727	75,918	3,191	4.39%
4-100-21700-2400	Group Life Insurance	1,083	1,445	1,367	1,601	2,539	938	13.00%
4-100-21700-2600	Unemployment Insurance	1,509	2,259	902	1,060	1,060	0	0.00%
4-100-21700-2700	Workers' Compensation Insurance	6,883	5,736	12,461	10,898	15,403	4,505	41.34%
4-100-21700-2900	Accrued Annual and Sick Leave	0	0	10,758	16,359	16,359	0	0.00%
<i>Contractual Services:</i>								
4-100-21700-3310	Repairs and Maintenance	0	2,360	3,825	3,856	4,087	231	5.99%
<i>Materials and Supplies:</i>								
4-100-21700-6008	Vehicles Supplies (Gas)	16,760	13,779	8,368	9,250	11,482	2,232	24.13%
4-100-21700-6009	Auto Repairs & Maintenance	3,868	1,975	0	300	365	65	21.67%
4-100-21700-6010	Police Supplies	0	0	0	900	1,568	668	74.22%
4-100-21700-6011	Uniforms and Wearing Apparel	2,767	1,002	1,154	3,500	5,692	2,192	62.63%
<b>TOTAL SHERIFF - COURTS:</b>		<b>620,346</b>	<b>719,820</b>	<b>684,872</b>	<b>728,235</b>	<b>794,850</b>	<b>66,615</b>	<b>9.15%</b>

## 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.

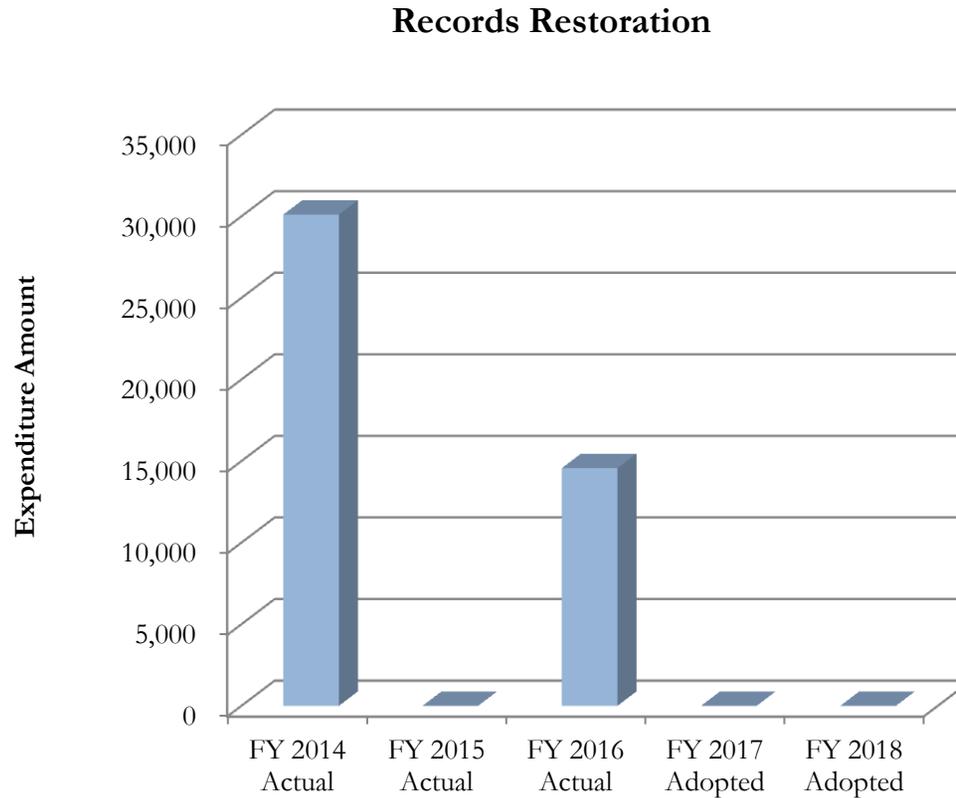


Law Library Expenditures

Account Number	Account Name	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Adopted Budget	FY 2018 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>LAW LIBRARY (21800):</u></b>								
<i>Contractual Services:</i>								
4-100-21800-3320	Maintenance and Service Contracts	0	0	0	15,000	15,000	0	0.00%
<i>Other Charges:</i>								
4-100-21800-5230	Telecommunications	1,216	1,175	817	1,500	1,500	0	0.00%
<i>Materials and Supplies:</i>								
4-100-21800-6012	Books & Supplies	16,449	8,744	18,091	6,000	6,000	0	0.00%
<i>Capital Outlay:</i>								
4-100-21800-8202	Furniture & Fixtures	0	0	0	0	5,000	5,000	#DIV/0!
<b>TOTAL LAW LIBRARY:</b>		<b>17,665</b>	<b>9,919</b>	<b>18,908</b>	<b>22,500</b>	<b>27,500</b>	<b>5,000</b>	<b>22.22%</b>

## 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.



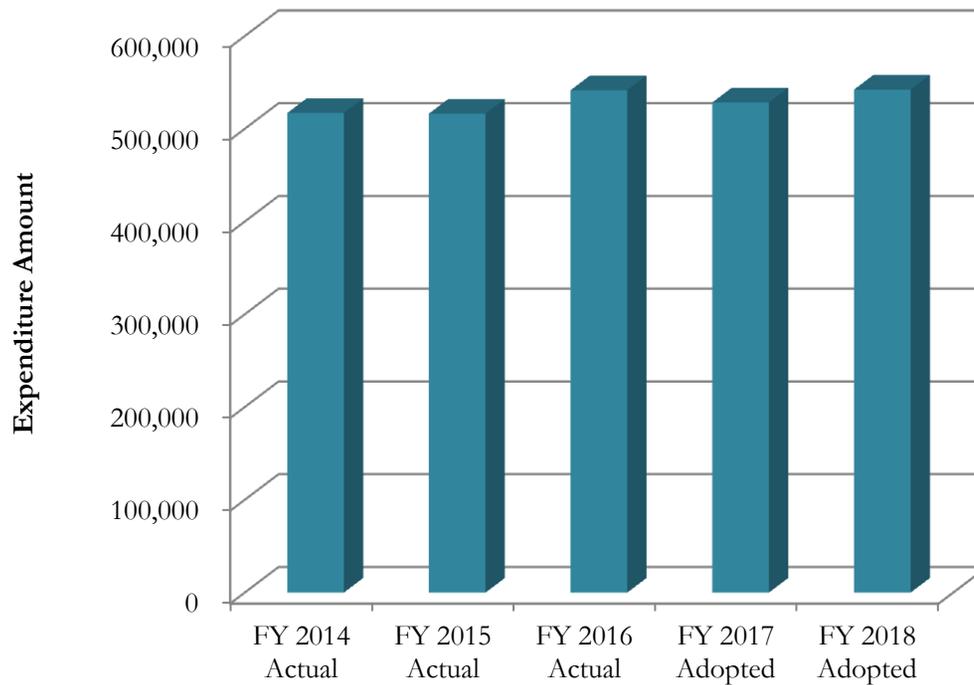
**Records Restoration Expenditures**

<u>Account Number</u>	<u>Account Name</u>	<u>FY 2014 Actual Expenditures</u>	<u>FY 2015 Actual Expenditures</u>	<u>FY 2016 Actual Expenditures</u>	<u>FY 2017 Adopted Budget</u>	<u>FY 2018 Adopted Budget</u>	<u>\$ Increase (Decrease)</u>	<u>% Increase (Decrease)</u>
<b><u>RECORDS RESTORATION (21910):</u></b>								
<i>Contractual Services:</i>								
4-100-21910-3161	Microfilming	30,106	0	14,565	0	0	0	#DIV/0!
<b>TOTAL RECORDS RESTORATION:</b>		<b>30,106</b>	<b>0</b>	<b>14,565</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>#DIV/0!</b>

## 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 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Adopted Budget	FY 2018 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>COMMONWEALTH'S ATTORNEY (22100):</u></b>								
<i>Salaries &amp; Wages:</i>								
4-100-22100-1100	Salaries & Wages – Regular	366,947	325,251	332,496	333,415	394,611	61,196	18.35%
4-100-22100-1300	Salaries & Wages - Part-Time	0	48,957	52,106	56,998	0	(56,998)	-100.00%
<i>Employee Benefits:</i>								
4-100-22100-2100	FICA/Medicare - Employer	26,428	27,098	27,686	29,866	30,321	455	1.52%
4-100-22100-2210	Virginia Retirement System	39,523	36,030	38,536	32,375	38,486	6,111	18.88%
4-100-22100-2310	Hospitalization Insurance	51,785	45,094	47,700	47,700	50,436	2,736	5.74%
4-100-22100-2400	Group Life Insurance	1,530	1,567	1,596	1,734	2,071	337	19.43%
4-100-22100-2600	Unemployment Insurance	456	481	200	240	240	0	0.00%
4-100-22100-2700	Workers' Compensation Insurance	331	223	265	343	343	0	0.00%
<i>Contractual Services:</i>								
4-100-22100-3150	Professional Services	3,897	0	438	0	0	0	#DIV/0!
4-100-22100-3166	Contractual Services	2,475	1,375	825	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	2,521	2,765	1,988	2,434	2,434	0	0.00%

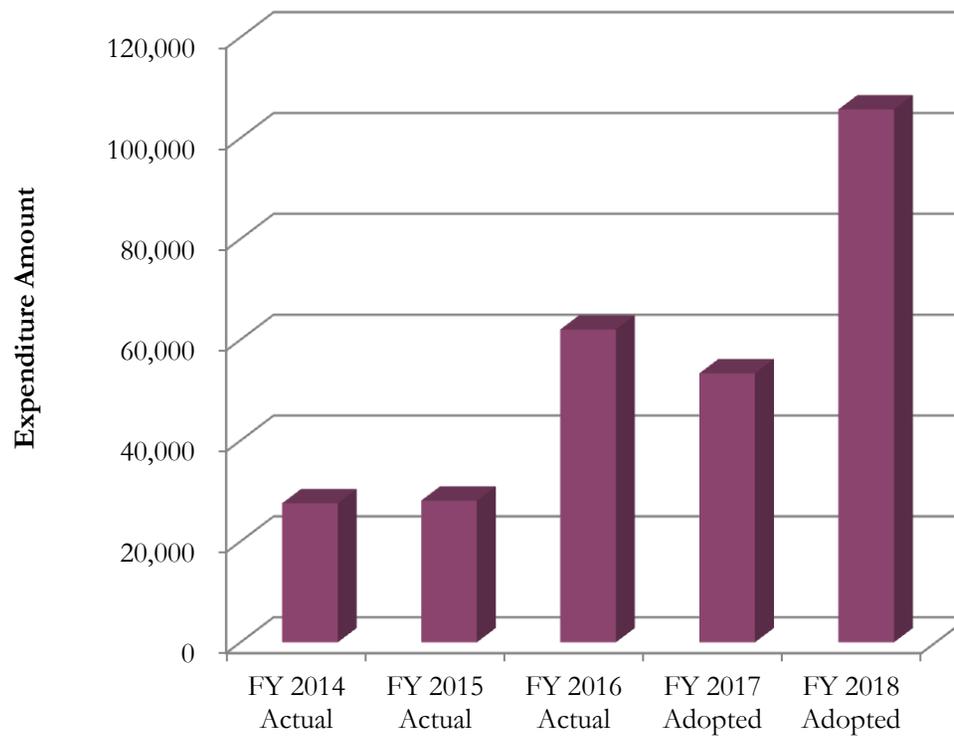
COMMONWEALTH'S ATTORNEY, CONTINUED

Account Number	Account Name	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Adopted Budget	FY 2018 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Other Charges:</i>								
4-100-22100-5210	Postal Service	1,167	1,098	984	1,600	1,600	0	0.00%
4-100-22100-5230	Telecommunications	7,368	5,607	5,108	6,672	6,672	0	0.00%
4-100-22100-5540	Convention, Training, & Education	0	0	0	0	0	0	#DIV/0!
4-100-22100-5810	Dues & Association Membership	1,040	1,040	1,140	1,200	1,200	0	0.00%
<i>Materials and Supplies:</i>								
4-100-22100-6001	Office Supplies	6,124	12,760	23,561	3,600	3,600	0	0.00%
4-100-22100-6012	Books & Supplies	4,284	4,570	4,616	4,000	4,000	0	0.00%
<i>Capital Outlay:</i>								
4-100-22100-8107	EDP Equipment	1,152	2,489	2,433	3,000	3,000	0	0.00%
<b>TOTAL COMMONWEALTH'S ATTORNEY:</b>		<b>517,027</b>	<b>516,403</b>	<b>541,678</b>	<b>528,427</b>	<b>542,264</b>	<b>13,837</b>	<b>2.62%</b>

### 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**

JUDICIAL ADMINISTRATION

GENERAL FUND

Account Number	Account Name	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Adopted Budget	FY 2018 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>VICTIM-WITNESS (22200):</u></b>								
<i>Salaries &amp; Wages:</i>								
4-100-22200-1100	Salaries & Wages – Regular	22,074	22,124	43,332	38,332	50,829	12,497	32.60%
4-100-22200-1300	Salaries & Wages – Part-Time					22,161	22,161	#DIV/0!
<i>Employee Benefits:</i>								
4-100-22200-2100	FICA/Medicare - Employer	1,689	1,692	3,278	2,932	5,530	2,598	88.61%
4-100-22200-2210	Virginia Retirement System	2,737	2,447	4,636	3,772	4,935	1,163	30.84%
4-100-22200-2310	Hospitalization Insurance	0	0	6,836	6,300	14,472	8,172	129.71%
4-100-22200-2400	Group Life Insurance	106	106	192	199	350	151	75.88%
4-100-22200-2500	VRS Health Insurance Credit			52		88		
4-100-22200-2600	Unemployment Insurance	65	104	40	40	150	110	275.00%
4-100-22200-2700	Workers' Compensation Insurance	27	22	27	30	68	38	126.67%
<i>Contractual Services:</i>								
4-100-22200-3310	Repairs & Maintenance				0	300	300	#DIV/0!
<i>Other Charges:</i>								
4-100-22200-5210	Postage	0	0	329	240	800	560	233.33%
4-100-22200-5230	Telecommunications	389	403	449	425	804	379	89.18%
4-100-22200-5510	Mileage	43	0	187	501	1,357	856	170.86%

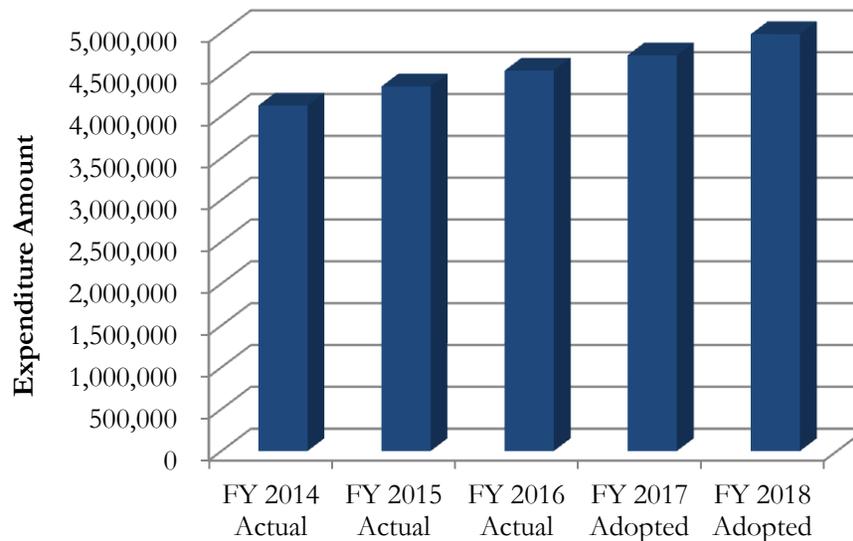
VICTIM WITNESS PROGRAM, CONTINUED

Account Number	Account Name	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Adopted Budget	FY 2018 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-22200-5520	Convention, Training, & Education	0	0	0	175	900	725	414.29%
4-100-22200-5530	Food & Lodging				0	1,146	1,146	#DIV/0!
4-100-22200-5810	Dues & Association Membership	100	100	100	100	500	400	400.00%
<i>Materials and Supplies:</i>								
4-100-22200-6001	Office Supplies	348	1,117	1,497	300	1,308	1,008	336.00%
<i>Capital Outlay:</i>								
4-100-13200-8207	EDP Equipment			1,090				
<b>TOTAL VICTIM-WITNESS:</b>		<b>27,578</b>	<b>28,116</b>	<b>62,045</b>	<b>53,346</b>	<b>105,698</b>	<b>52,352</b>	<b>98.14%</b>

## 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 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Adopted Budget	FY 2018 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>SHERIFF - LAW ENFORCEMENT (31200):</u></b>								
<i>Salaries &amp; Wages:</i>								
4-100-31200-1100	Salaries & Wages – Regular	2,124,386	2,289,247	2,320,417	2,418,525	2,500,101	81,576	3.37%
4-100-31200-1200	Salaries & Wages - Overtime	206,458	180,680	205,526	150,710	150,710	(0)	0.00%
4-100-31200-1300	Salaries & Wages - Part-Time	128,586	150,895	131,005	112,496	112,496	0	0.00%
4-100-31200-1700	Stipends - On-Call	864	3,939	6,033	16,158	16,158	0	0.00%
<i>Employee Benefits:</i>								
4-100-31200-2100	FICA/Medicare - Employer	176,847	191,188	196,087	208,950	211,952	3,002	1.44%
4-100-31200-2210	Virginia Retirement System	261,448	253,086	268,930	234,838	257,394	22,556	9.60%
4-100-31200-2215	Hybrid Premium	59	182	190	200	200	0	0.00%
4-100-31200-2310	Hospitalization Insurance	417,181	473,448	504,420	513,914	601,507	87,593	17.04%
4-100-31200-2400	Group Life Insurance	10,086	11,007	11,137	12,576	13,506	930	7.40%
4-100-31200-2600	Unemployment Insurance	5,924	5,457	2,785	4,020	4,020	0	0.00%
4-100-31200-2700	Workers' Compensation Insurance	33,434	28,471	70,500	63,850	78,617	14,767	23.13%
4-100-31200-2810	Clothing Allowance - Investigations	0	0	0	0	11,000	11,000	#DIV/0!
4-100-31200-2900	Accrued Annual & Sick Leave Payout	0	3,974	40,838	12,000	27,623	15,623	130.19%
<i>Contractual Services:</i>								
4-100-31200-3110	Professional Health Services	8,158	4,412	9,982	5,598	5,598	0	0.00%
4-100-31200-3164	Salary Study	0	0	0	0	0	0	#DIV/0!
4-100-31200-3180	Contractual Services/Warrants	10,773	3,712	14,838	12,476	12,476	0	0.00%
4-100-31200-3310	Repairs & Maintenance	685	29,964	57,076	45,000	45,000	0	0.00%
4-100-31200-3320	Maintenance & Service Contract	14,938	25,492	20,067	26,314	26,314	0	0.00%
4-100-31200-3600	Advertising	495	0	169	498	498	0	0.00%

## SHERIFF – LAW ENFORCEMENT, CONTINUED

Account Number	Account Name	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Adopted Budget	FY 2018 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Other Charges:</i>								
4-100-31200-5210	Postal Service	3,592	3,528	1,817	3,654	3,654	0	0.00%
4-100-31200-5230	Telecommunications	64,326	70,959	77,583	72,378	72,378	0	0.00%
4-100-31200-5305	Auto Insurance	21,511	25,529	28,768	30,240	30,354	114	0.38%
4-100-31200-5435	Rental Postage Meter/Scale	372	372	403	480	480	0	0.00%
4-100-31200-5510	Mileage	884	776	827	1,000	1,000	0	0.00%
4-100-31200-5530	Food & Lodging	2,142	7,947	26,606	32,132	32,132	0	0.00%
4-100-31200-5540	Convention, Training, & Education	42,795	37,941	9,553	9,740	9,740	0	0.00%
4-100-31200-5550	Extradition of Prisoners	61	370	472	405	1,092	687	169.63%
4-100-31200-5810	Dues & Association Membership	4,076	4,122	3,828	5,173	5,173	0	0.00%
<i>Materials and Supplies:</i>								
4-100-31200-6001	Office Supplies	9,277	7,131	7,234	7,663	7,663	0	0.00%
4-100-31200-6008	Vehicles Supplies (Gas)	132,077	114,802	86,041	141,325	129,021	(12,304)	-8.71%
4-100-31200-6009	Auto Repairs & Maintenance	45,961	31,747	451	2,500	2,500	0	0.00%
4-100-31200-6010	Police Supplies	62,518	65,269	68,631	65,175	91,621	26,446	40.58%
4-100-31200-6011	Uniforms and Wearing Apparel	11,949	7,711	10,667	14,120	14,120	0	0.00%
4-100-31200-6030	Drug Dog	961	1,560	246	1,000	1,000	0	0.00%
<i>Payment to Joint Operations:</i>								
4-100-31200-7000	Training School	55,180	48,360	48,360	50,220	50,220	0	0.00%
4-100-31200-7001	Special Task Force	12,615	15,833	13,387	17,500	17,500	0	0.00%
4-100-31200-7002	Gang Grant	2,710	2,557	1,175	3,500	3,500	0	0.00%
<i>Capital Outlay:</i>								
4-100-31200-8103	Communication Equipment	0	0	0	7,200	7,200	0	0.00%
4-100-31200-8105	Motor Vehicles & Equipment	0	0	0	0	0	0	#DIV/0!
4-100-31200-8202	Furniture & Fixtures	0	0	421	500	500	0	0.00%
4-100-31200-8207	EDP Equipment	126,901	126,054	128,276	128,450	128,450	0	0.00%

County of Shenandoah, Virginia

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FY 2018 Adopted Budget

## SHERIFF – LAW ENFORCEMENT, CONTINUED

Account Number	Account Name	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Adopted Budget	FY 2018 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-31200-8214	Range Site Improvements	1,502	734	495	1,500	1,500	0	0.00%
4-131-03120-0001	Asset Sharing Expenditures	0	0		148,025	148,025	0	0.00%
<b><u>DMV Grant Program:</u></b>								
<i>Salaries &amp; Wages:</i>								
4-100-31200-1201	Salaries & Wages-Overtime - DMV	23,386	27,766	15,043	23,000	23,000	0	0.00%
<i>Employee Benefits:</i>								
4-100-31200-2101	FICA/Medicare - Employer - DMV	1,789	2,122	1,144	1,760	1,760	0	0.00%
<b><u>Forestry Grant Program:</u></b>								
<i>Salaries &amp; Wages:</i>								
4-100-31200-1202	Salaries & Wages-Overtime - Forestry	6,176	5,312	4,290	7,200	7,200	0	0.00%
<i>Employee Benefits:</i>								
4-100-31200-2102	FICA/Medicare - Employer - Forestry	473	405	327	551	551	0	0.00%
<b><u>Special Investigations:</u></b>								
<i>Salaries &amp; Wages:</i>								
4-100-31200-1203	Salaries & Wages - Overtime - ATF	49,419	40,728	19,395	0	0	0	#DIV/0!
4-100-31200-1303	Salaries & Wages - Part-Time - ATF	21,888	30,763	27,945	0	0	0	#DIV/0!
<i>Employee Benefits:</i>								
4-100-31200-2103	FICA/Medicare - Employer - ATF	3,781	3,116	1,484	0	0	0	#DIV/0!

SHERIFF – LAW ENFORCEMENT, CONTINUED

Account Number	Account Name	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Adopted Budget	FY 2018 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>Project Lifesaver Program:</u></b>								
<i>Materials and Supplies:</i>								
4-100-31200-6010-004	Police Supplies - Project Lifesaver	1,411	3,171	483	3,505	3,505	0	0.00%
<b><u>Public Defender Fees:</u></b>								
<i>Contractual Services:</i>								
4-100-31200-3170-005	Professional Services - PublicDefender	1,879	1,189	199	874	874	0	0.00%
<b><u>Leadership Camp Program:</u></b>								
<i>Contractual Services:</i>								
4-100-31200-3180-006	Contractual Services - Youth Camp	11,664	11,916	12,376	13,000	13,000	0	0.00%
<i>Materials and Supplies:</i>								
4-100-31200-6010-006	Police Supplies - Youth Camp	473	364	666	475	475	0	0.00%
<b><u>Project Backpack Program:</u></b>								
<i>Materials and Supplies:</i>								
4-100-31200-6010-008	Police Supplies - Project Backpack	2,143	1,446	233	2,250	2,250	0	0.00%
<b><u>Gang Grant Program:</u></b>								
<i>Salaries &amp; Wages:</i>								
4-100-31200-1100-009	Salaries & Wages – Gang Grant	2,530	0	0	0	0	0	#DIV/0!
4-100-31200-1200-009	Salaries & Wages-Overtime - Gang	0	0	0	0	0	0	#DIV/0!

## SHERIFF – LAW ENFORCEMENT, CONTINUED

Account Number	Account Name	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Adopted Budget	FY 2018 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Employee Benefits:</i>								
4-100-31200-2100-009	FICA/Medicare - Employer - Gang	0	0	0	0	0	0	#DIV/0!
<i>Other Charges:</i>								
4-100-31200-5540-009	Convention, Training, & Education	0	0	0	0	0	0	#DIV/0!
<u>Town of Edinburg Law Enforcement Services:</u>								
<i>Salaries &amp; Wages:</i>								
4-100-31200-1100-010	Salaries & Wages – Regular - EPD	0	0	53,447	60,526	61,585	1,059	1.75%
4-100-31200-1200-010	Salaries & Wages - Overtime - EPD			401				
<i>Employee Benefits:</i>								
4-100-31200-2100-010	FICA/Medicare - Employer - EPD	0	0	3,916	4,630	4,711	81	1.75%
4-100-31200-2210-010	Virginia Retirement System - EPD	0	0	6,121	5,877	5,980	103	1.75%
4-100-31200-2310-010	Hospitalization - EPD	0	0	13,901	15,811	15,811	0	0.00%
4-100-31200-2400-010	Group Life - EPD	0	0	254	315	320	5	1.59%
4-100-31200-2600-010	Unemployment - EPD	0	0	276	80	80	0	0.00%
4-100-31200-2700-010	Workers' Compensation - EPD	0	0	1,312	1,271	1,297	26	2.05%
4-100-31200-2900-010	Accrued Annual & Sick Leave - EPD	0	0	449	700		(700)	-100.00%
<i>Contractual Services:</i>								
4-100-31200-3310-010	Repairs & Maintenance - EPD	0	0	60	390	398	8	2.05%
<i>Materials and Supplies:</i>								
4-100-31200-6008-010	Vehides Supplies (Gas) - EPD	0	0	2,803	3,750	3,468	(282)	-7.52%
<i>Payment to Joint Operations:</i>								
4-100-31200-7000-010	Training School - EPD	0	0	0	1,240	1,240	0	0.00%

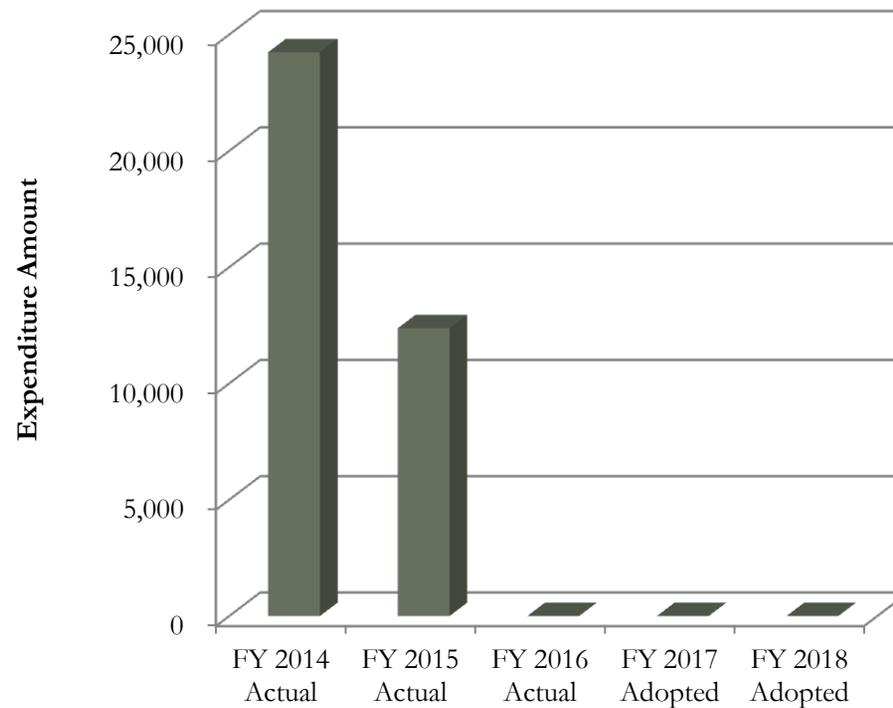
**SHERIFF – LAW ENFORCEMENT, CONTINUED**

Account Number	Account Name	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Adopted Budget	FY 2018 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>ABC Grant</u>								
<i>Salaries &amp; Wages:</i>								
4-100-31200-1201-11	Salaries & Wages-Overtime - ABC			3,620				
<i>Employee Benefits:</i>								
4-100-31200-2101-11	FICA/Medicare - Employer - ABC			277				
<b>TOTAL SHERIFF - LAW ENFORCEMENT:</b>		<b>4,128,744</b>	<b>4,356,753</b>	<b>4,545,663</b>	<b>4,729,208</b>	<b>4,981,498</b>	<b>252,290</b>	<b>5.33%</b>

## 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**



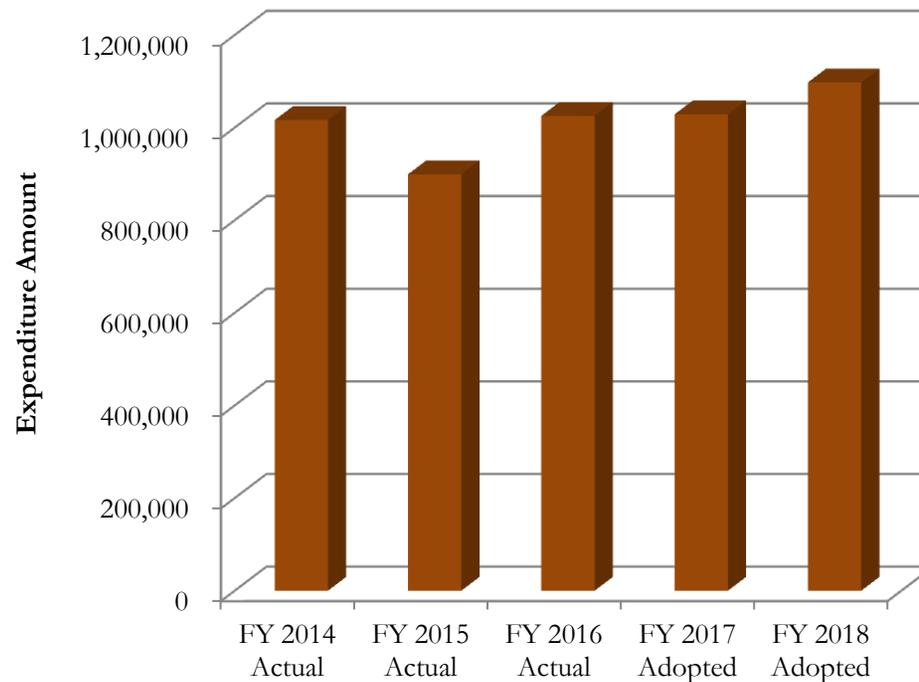
E-911 Enforcement/Traffic Control Expenditures

Account Number	Account Name	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Adopted Budget	FY 2017 Adopted Budget	FY 2018 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>E-911 ENFORCEMENT/TRAFFIC CONTROL (31400):</u></b>								
<i>Contractual Services:</i>								
4-100-31400-3180	Contractual Services	706	287	0	0	0	0	#DIV/0!
4-100-31400-3310	Repairs & Maintenance	1,744	8,908	0	0	0	0	#DIV/0!
<i>Other Charges:</i>								
4-100-31400-5230	Telecommunications	21,788	3,176	0	0	0	0	#DIV/0!
<b>TOTAL E-911 ENFORCEMENT/TRAFFIC CONTROL:</b>		<b>24,239</b>	<b>12,371</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>#DIV/0!</b>

## 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**

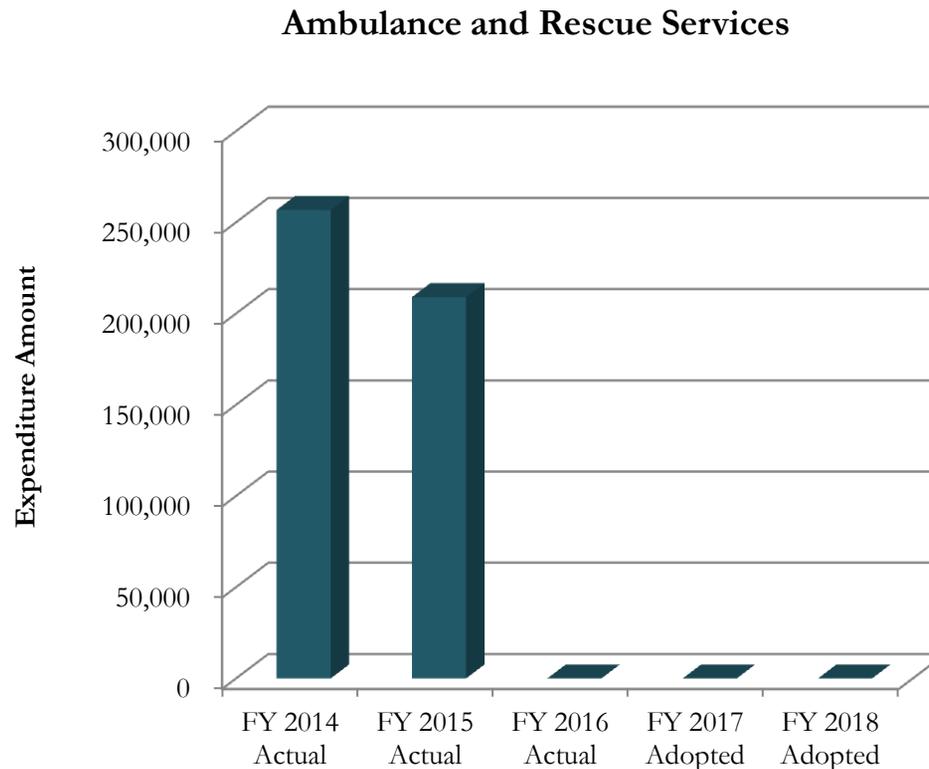
Account Number	Account Name	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Adopted Budget	FY 2018 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>VOLUNTEER FIRE &amp; RESCUE (32200):</u></b>								
<i>Employee Benefits:</i>								
4-100-32200-2510	Group Accident/Sickness Insurance	26,459	26,459	26,459	30,400	25,000	(5,400)	-17.76%
4-100-32200-2700	Workers' Compensation Insurance	92,760	97,160	142,629	104,993	105,000	7	0.01%
<i>Contractual Services:</i>								
4-100-32200-3110	Professional Health Services	1,000	1,100	1,100	2,250	2,000	(250)	-11.11%
4-100-32200-3310	Repairs & Maintenance	13,393	16,391	11,998	18,898	64,639	45,741	242.04%
<i>Other Charges:</i>								
4-100-32200-5308	General Liability Insurance	124,274	4,630	134,635	127,000	145,000	18,000	14.17%
4-100-32200-5540	Convention, Training, & Education	4,499	3,651	2,275	4,500	6,750	2,250	50.00%
4-100-32200-5640	Contributions	510,000	510,000	495,000	510,000	478,000	(32,000)	-6.27%
4-100-32200-5641	State Fire Program Fund	59,416	79,391	79,422	79,391	79,391	0	0.00%
4-100-32200-5643	Four for Life Funds	45,729	44,297	47,449	45,728	47,449	1,721	3.76%
4-100-32200-5644	Lord Fairfax EMS Council	12,424	12,424	13,665	13,665	13,665	0	0.00%
<i>Materials and Supplies:</i>								
4-100-32300-6004	Medical & Lab Supplies	728	0	471	0	0	0	#DIV/0!
4-100-32200-6008	Vehicles Supplies (Gas)	125,662	102,702	69,204	92,000	101,995	9,995	10.86%
4-100-32200-6009	Repairs and Maintenance Supplies				0	24,000	24,000	#DIV/0!

**VOLUNTEER FIRE DEPARTMENT, CONTINUED**

4-100-32200-6012	Books & Supplies	0	785	0	0	4,884	4,884	#DIV/0!	
4-100-32200-6013	Educational/Recreational Supplies	0	0	0	0	0	0	#DIV/0!	
4-100-32200-6014	Operating Supplies	0	273	1,084	0	0	0	#DIV/0!	
<i>Capital Outlay:</i>									
4-100-32200-8101	Machinery and Equipment					0	0	#DIV/0!	
4-100-32200-8205	EDP Equipment	0	0	0	0	0	0	#DIV/0!	
<b>TOTAL VOLUNTEER FIRE &amp; RESCUE:</b>		<b>1,016,344</b>	<b>899,262</b>	<b>1,025,391</b>	<b>1,028,825</b>	<b>1,097,773</b>	<b>68,948</b>	<b>6.70%</b>	

## 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.

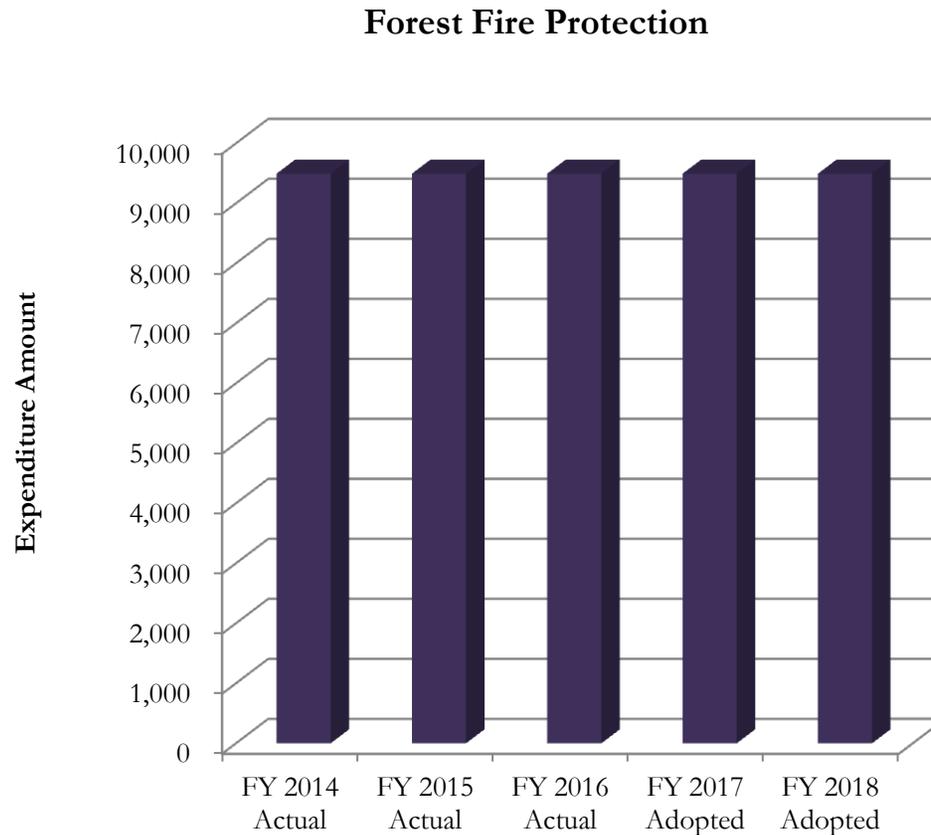


**Volunteer Ambulance and Rescue Services Expenditures**

Account Number	Account Name	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Adopted Budget	FY 2018 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>VOLUNTEER AMBULANCE &amp; RESCUE SERVICES (32300):</u></b>								
<i>Employee Benefits:</i>								
4-100-32300-2510	Group Accident/Sickness Insurance	11,259	15,200	0	0	0	#DIV/0!	#DIV/0!
4-100-32300-2700	Workers' Compensation Insurance	20,845	14,353	0	0	0	#DIV/0!	#DIV/0!
				0	0	0		
<i>Contractual Services:</i>								
4-100-32300-3110	Professional Health Services	0	0	0	0	0	#DIV/0!	#DIV/0!
4-100-32300-3310	Repairs & Maintenance	8,972	9,248	0	0	0	#DIV/0!	#DIV/0!
<i>Other Charges:</i>								
4-100-32300-5308	General Liability Insurance	34,220	1,729	0	0	0	#DIV/0!	#DIV/0!
4-100-32300-5642	Contributions/Rescue Squads	60,000	60,000	0	0	0	#DIV/0!	#DIV/0!
4-100-32300-5643	Four for Life Funds	45,729	44,297	0	0	0	#DIV/0!	#DIV/0!
4-100-32300-5644	Lord Fairfax EMS Council	12,424	12,424	0	0	0	#DIV/0!	#DIV/0!
<i>Materials and Supplies:</i>								
4-100-32300-6004	Medical & Lab Supplies	728	0	0	0	0	#DIV/0!	#DIV/0!
4-100-32300-6008	Vehicles Supplies (Gas)	62,628	51,789	0	0	0	#DIV/0!	#DIV/0!
<b>TOTAL AMBULANCE &amp; RESCUE SERVICES:</b>		<b>256,805</b>	<b>209,040</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>		

## 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.



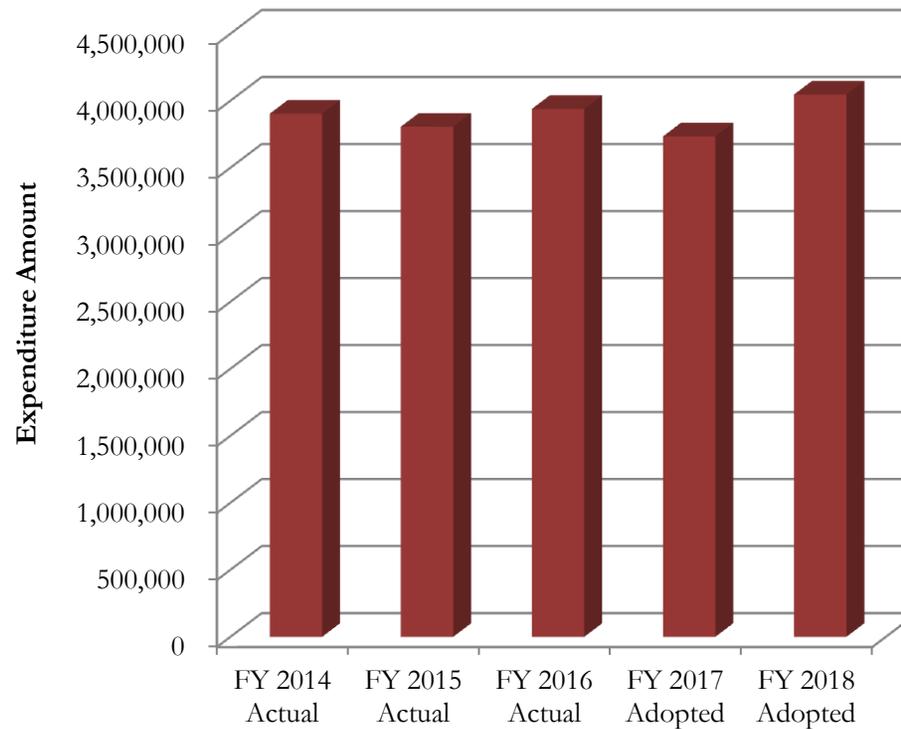
**Forest Fire Protection Expenditures**

<u>Account Number</u>	<u>Account Name</u>	<u>FY 2014 Actual Expenditures</u>	<u>FY 2015 Actual Expenditures</u>	<u>FY 2016 Actual Expenditures</u>	<u>FY 2017 Adopted Budget</u>	<u>FY 2018 Adopted Budget</u>	<u>\$ Increase (Decrease)</u>	<u>% Increase (Decrease)</u>
<b><u>FOREST FIRE EXTINCTION SERVICE (32400):</u></b>								
<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%
<b>TOTAL FOREST FIRE EXTINCTION:</b>		<b>9,495</b>	<b>9,495</b>	<b>9,495</b>	<b>9,495</b>	<b>9,495</b>	<b>0</b>	<b>0.00%</b>

## 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**

<u>Account Number</u>	<u>Account Name</u>	<u>FY 2014 Actual Expenditures</u>	<u>FY 2015 Actual Expenditures</u>	<u>FY 2016 Actual Expenditures</u>	<u>FY 2017 Adopted Budget</u>	<u>FY 2018 Adopted Budget</u>	<u>\$ Increase (Decrease)</u>	<u>% Increase (Decrease)</u>
<b><u>FIRE/RESCUE (32500):</u></b>								
<i>Salaries &amp; Wages:</i>								
4-100-32500-1100	Salaries & Wages – Regular	1,863,421	2,092,657	2,119,212	2,150,337	2,200,093	49,756	2.31%
4-100-32500-1200	Salaries & Wages – Overtime	515,037	348,415	429,788	204,000	341,445	137,445	67.38%
4-100-32500-1300	Salaries & Wages – Part-Time	45,610	14,863	6,275	35,199	30,000	(5,199)	-14.77%
4-100-32500-1700	Stipend for Services	0	34,500	33,417	38,000	58,000	20,000	52.63%
<i>Employee Benefits:</i>								
4-100-32500-2100	FICA/Medicare - Employer	176,911	180,951	190,496	192,400	201,160	8,760	4.55%
4-100-32500-2210	Virginia Retirement System	225,019	229,055	242,738	211,593	246,783	35,190	16.63%
4-100-32500-2215	Hybrid STD/LTD Premium	0	183	190	200	200	0	0.00%
4-100-32500-2310	Hospitalization Insurance	353,816	392,227	385,021	392,660	475,258	82,598	21.04%
4-100-32500-2400	Group Life Insurance	8,650	9,851	10,069	11,182	11,858	676	6.04%
4-100-32500-2500	VRS Health Insurance Credit			2,728		2,964		
4-100-32500-2600	Unemployment Insurance	4,796	4,685	2,196	2,250	2,250	0	0.00%
4-100-32500-2700	Workers' Compensation Insurance	72,884	69,034	102,543	91,600	91,600	0	0.00%
4-100-32500-2900	Accrued Annual & Sick Leave Payout			22,390				
<i>Contractual Services:</i>								
4-100-32500-3110	Professional Health Services	31,504	48,124	53,970	49,000	55,000	6,000	12.24%
4-100-32500-3150	Professional Services	0	3,515	0	0	15,900	15,900	#DIV/0!
4-100-32500-3310	Repairs & Maintenance	12,868	24,931	33,638	32,000	3,000	(29,000)	-90.63%
4-100-32500-3320	Maintenance & Service Contract	55,593	74,320	87,023	55,000	55,000	0	0.00%
4-100-32500-3500	Printing			406	0	2,500	2,500	#DIV/0!

## FIRE AND RESCUE, CONTINUED

Account Number	Account Name	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Adopted Budget	FY 2018 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Other Charges:</i>								
4-100-32500-5210	Postal Service	475	372	390	475	475	0	0.00%
4-100-32500-5230	Telecommunications	7,817	7,131	7,756	7,500	8,000	500	6.67%
4-100-32500-5305	Auto Insurance	6,967	7,254	7,337	7,450	8,128	678	9.10%
4-100-32500-5309	Contractor Equipment Insurance	138	95	101	130	0	(130)	-100.00%
4-100-32500-5510	Mileage	0	1,311	872	1,300	1,300	0	0.00%
4-100-32500-5530	Food & Lodging	5,957	4,899	3,981	7,427	12,766	5,339	71.89%
4-100-32500-5540	Convention, Training, & Education	8,294	9,395	12,070	13,867	13,289	(578)	-4.17%
4-100-32500-5810	Dues & Association Membership	769	1,328	1,569	1,234	1,234	0	0.00%
<i>Materials and Supplies:</i>								
4-100-32500-6001	Office Supplies	8,516	5,792	6,377	4,800	5,200	400	8.33%
4-100-32500-6002	Food Supplies	462	37	405	500	500	0	0.00%
4-100-32500-6004	Medical & Lab Supplies	56,076	65,604	63,559	55,000	60,000	5,000	9.09%
4-100-32500-6007	Repairs and Maintenance Supplies	0	4,541	44	0	0	0	#DIV/0!
4-100-32500-6008	Vehicles Supplies (Gas)	51,832	44,389	32,137	39,384	45,944	6,560	16.66%
4-100-32500-6009	Auto Repairs & Maintenance	27,409	19,231	7,557	17,000	17,000	0	0.00%
4-100-32500-6011	Uniforms and Wearing Apparel	42,780	32,617	22,222	33,609	40,200	6,591	19.61%
4-100-32500-6012	Books & Supplies	7,931	4,640	5,222	7,500	5,160	(2,340)	-31.20%
4-100-32500-6013	Training Supplies	7,696	2,768	6,277	5,000	0	(5,000)	-100.00%
4-100-32500-6014	Operating Supplies	9,951	8,860	14,254	8,000	10,000	2,000	25.00%
<i>Capital Outlay:</i>								
4-100-32500-8101	Machinery and Equipment	32,432	13,915	0	27,500	0	(27,500)	-100.00%
4-100-32500-8102	Furniture and Fixtures				0	1,200	1,200	#DIV/0!
4-100-32500-8105	Vehicle (ALS Units)	236,627	0	0	0	0	0	#DIV/0!
4-100-32500-8207	EDP Equipment	659	6,030	0	7,000	0	(7,000)	-100.00%

County of Shenandoah, Virginia

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FY 2018 Adopted Budget

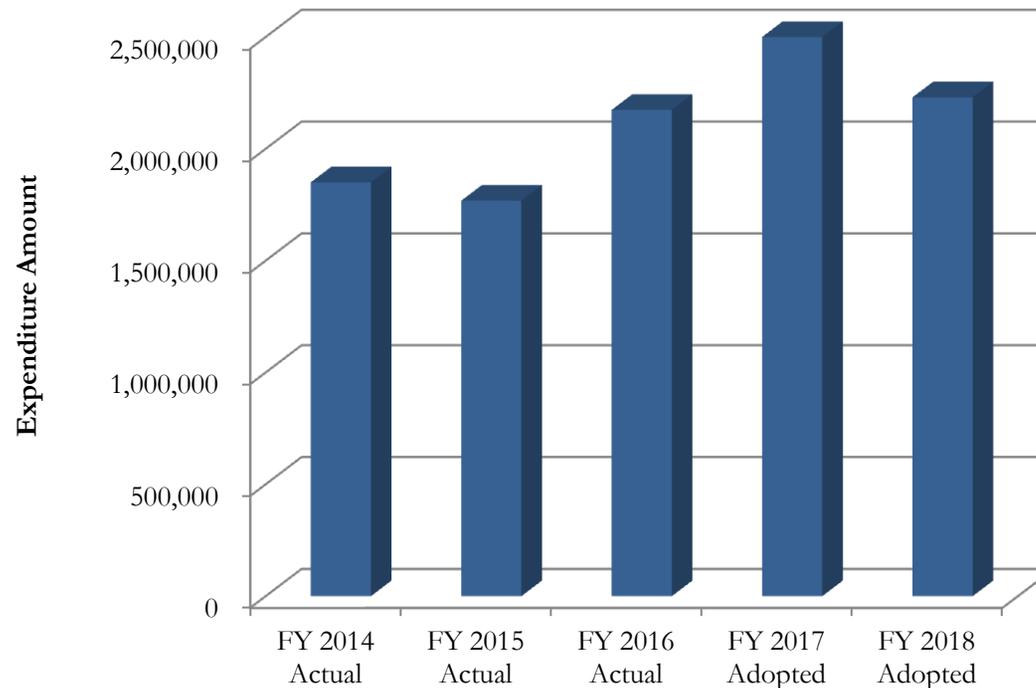
**FIRE AND RESCUE, CONTINUED**

Account Number	Account Name	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Adopted Budget	FY 2018 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>Local Emergency Management Program Grant (LEMPG):</u></b>								
<i>Other Charges:</i>								
4-100-32500-5230-001	Telecommunications -LEMPG			365				
4-100-32500-5530-001	Food & Lodging - LEMPG	2,315	682	912	3,500	3,500	0	0.00%
4-100-32500-5540-001	Convention, Training, & Education - LEMPG	1,234	516	1,050	2,500	2,500	0	0.00%
4-100-32500-5810-001	Dues & Association Membership - LEMPG	300	200	0	200	200	0	0.00%
<i>Materials and Supplies:</i>								
4-100-32500-6001-001	Office Supplies - LEMPG	0	290	815	1,000	1,000	0	0.00%
4-100-32500-6012-001	Books & Supplies - LEMPG	466	0	260	1,000	1,000	0	0.00%
4-100-32500-6013-001	Educational/Recreational Supplies - LEMPG	0	0	0	1,000	1,000	0	0.00%
4-100-32500-6014-001	Operating Supplies - LEMPG	19,581	20,477	21,509	14,309	14,309	0	0.00%
<i>Capital Outlay:</i>								
4-100-32500-8207-003	EDP Equipment - LEMPG	0	2,973	0	0	0	0	#DIV/0!
<b><u>Office of Emergency Medical Services Grant (OEMSG)</u></b>								
<i>Capital Outlay:</i>								
4-100-32500-8101-007	Machinery and Equipment - OEMSG	410	13,499	0	0	0	0	#DIV/0!
<b>TOTAL FIRE/RESCUE:</b>		<b>3,903,200</b>	<b>3,806,160</b>	<b>3,939,141</b>	<b>3,733,606</b>	<b>4,046,916</b>	<b>313,310</b>	<b>8.39%</b>

## 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**



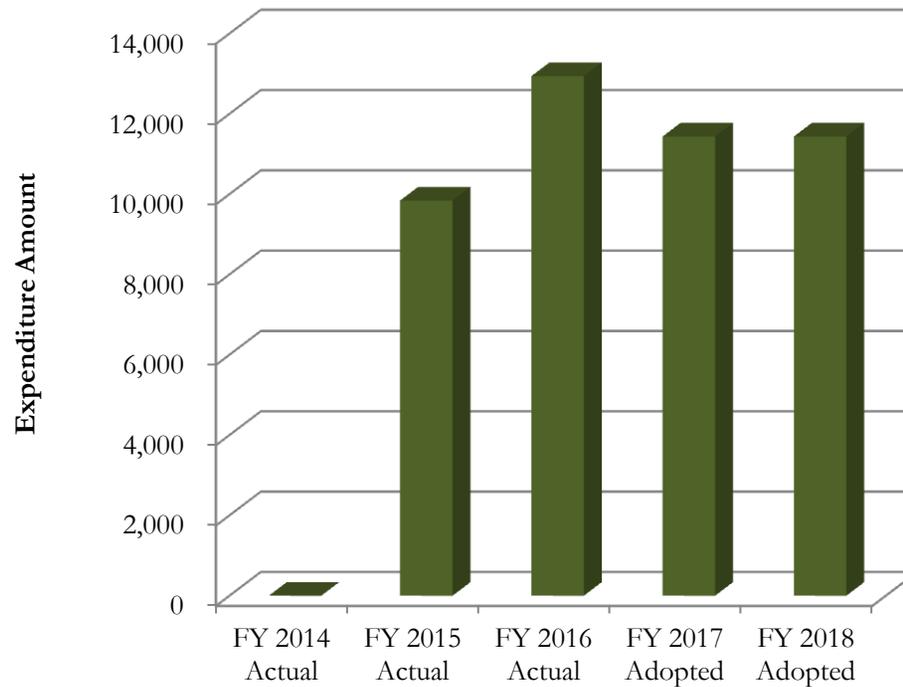
**Adult Corrections and Detention Expenditures**

<u>Account Number</u>	<u>Account Name</u>	<u>FY 2014 Actual Expenditures</u>	<u>FY 2015 Actual Expenditures</u>	<u>FY 2016 Actual Expenditures</u>	<u>FY 2017 Adopted Budget</u>	<u>FY 2018 Adopted Budget</u>	<u>\$ Increase (Decrease)</u>	<u>% Increase (Decrease)</u>
<b><u>ADULT CORRECTIONS &amp; DETENTION (33100):</u></b>								
4-100-33100-9999	Local Jail	1,850,317	11,485	0	0		0	#DIV/0!
4-100-33100-5851	Contribution to RSW Regional Jail	0	1,756,603	2,173,925	2,500,000	2,230,333	-269,667	-10.79%
<b>TOTAL ADULT CORRECTIONS &amp; DETENTION:</b>		<b>1,850,317</b>	<b>1,768,088</b>	<b>2,173,925</b>	<b>2,500,000</b>	<b>2,230,333</b>	<b>-269,667</b>	<b>-10.79%</b>

## 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**



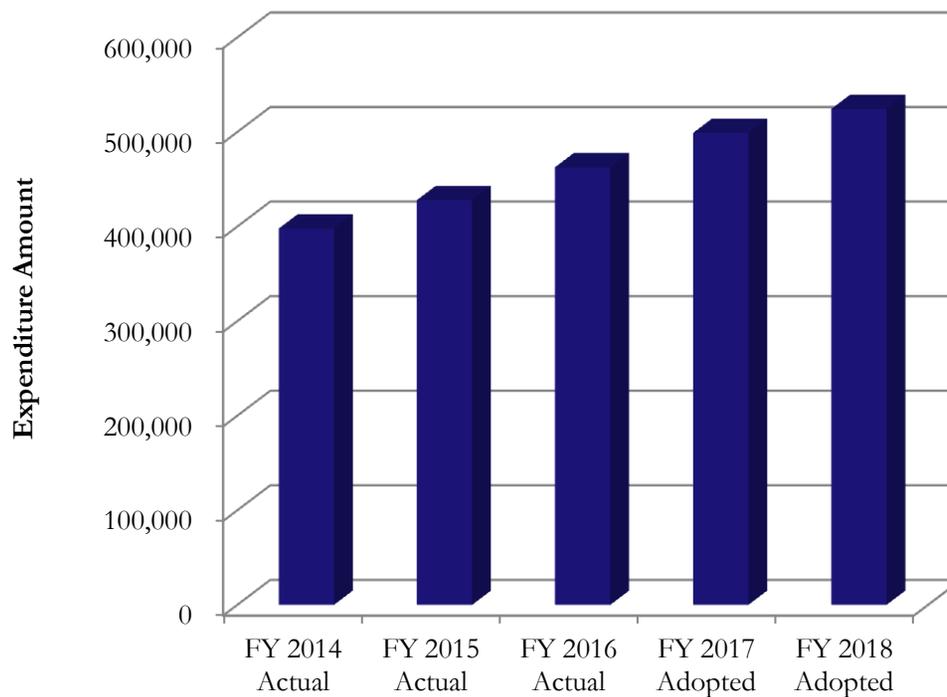
Processing Center Expenditures

Account Number	Account Name	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Adopted Budget	FY 2018 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>PROCESSING CENTER (33200):</u></b>								
<i>Contractual Services:</i>								
4-100-33200-3180	Contractual Services	0	2,500	0	5,198	5,198	0	0.00%
4-100-33200-3310	Repair & Maintenance Services	0	5	130	200	200	0	0.00%
4-100-33200-3320	Maintenance & Service Contracts			1,955				
<i>Other Charges:</i>								
4-100-33200-5130	Water & Sewer	0	2,533	1,018	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	0	103	0	150	150	0	0.00%
<i>Capital Outlay:</i>								
4-100-33200-8107	Furniture & Fixtures			160				
4-100-13200-8207	EDP Equipment (SCAAP Grant)	0	4,700	9,676	0	0	0	#DIV/0!
<b>TOTAL PROCESSING CENTER:</b>		<b>0</b>	<b>9,841</b>	<b>12,939</b>	<b>11,436</b>	<b>11,436</b>	<b>0</b>	<b>0.00%</b>

## 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 & Detention**



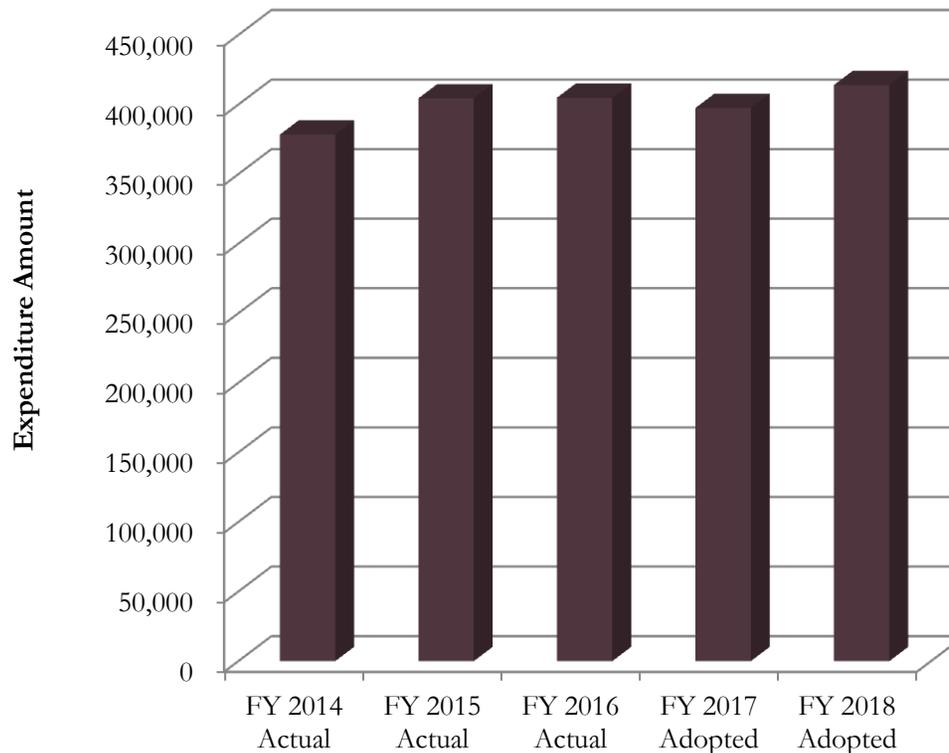
**Juvenile Probation Expenditures**

Account Number	Account Name	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Adopted Budget	FY 2018 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>JUVENILE PROBATION &amp; DETENTION (33300):</u></b>								
<i>Other Charges:</i>								
4-100-33300-5130	Water & Sewer	0	0	0	0	0	0	#DIV/0!
4-100-33300-5230	Telecommunications	2,780	2,811	2,692	2,960	2,960	0	0.00%
4-100-33300-5851	Northwest Regional Juvenile Detention Center	364,070	393,996	429,208	464,647	489,919	25,272	5.44%
<i>Materials and Supplies:</i>								
4-100-33300-6001	Office Supplies	300	164	(164)	300	300	0	0.00%
<i>Capital Outlay:</i>								
4-100-33300-8102-002	Machinery & Equipment- Truancy	0	0	0	0	0	0	#DIV/0!
<b><u>Virginia Juvenile Community Crime Control Act (VJCCCA) Program:</u></b>								
<i>Contractual Services:</i>								
4-100-33300-3160-001	Miscellaneous Services - VJCCCA	30,534	30,904	30,880	30,904	30,904	0	0.00%
<i>Materials and Supplies:</i>								
4-100-33300-6001-001	Office Supplies	242	136	164	300	300	0	0.00%
<b>TOTAL JUVENILE PROBATION &amp; DETENTION:</b>		<b>397,926</b>	<b>428,011</b>	<b>462,780</b>	<b>499,111</b>	<b>524,383</b>	<b>25,272</b>	<b>5.06%</b>

## 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 2014 Actual Expenditures</u>	<u>FY 2015 Actual Expenditures</u>	<u>FY 2016 Actual Expenditures</u>	<u>FY 2017 Adopted Budget</u>	<u>FY 2018 Adopted Budget</u>	<u>\$ Increase (Decrease)</u>	<u>% Increase (Decrease)</u>
<b><u>CODE ENFORCEMENT (34410):</u></b>								
<i>Salaries &amp; Wages:</i>								
4-100-34410-1100	Salaries & Wages – Regular	246,233	242,565	254,303	259,616	258,526	(1,090)	-0.42%
4-100-34410-1700	Stipends	0	0	0		900	900	#DIV/0!
<i>Employee Benefits:</i>								
4-100-34410-2100	FICA/Medicare - Employer	17,678	17,091	18,018	19,861	20,364	503	2.53%
4-100-34410-2210	Virginia Retirement System	30,157	27,248	29,474	25,209	25,897	688	2.73%
4-100-34410-2215	Hybrid STD/LTD Premiun			166				
4-100-34410-2310	Hospitalization Insurance	48,877	53,293	56,011	53,870	68,551	14,681	27.25%
4-100-34410-2400	Group Life Insurance	1,159	1,174	1,221	338	1,384	1,046	309.47%
4-100-34410-2500	VRS Health Insurance Credit			330		346		
4-100-34410-2600	Unemployment Insurance	760	466	296	240	240	0	0.00%
4-100-34410-2700	Workers' Compensation Insurance	3,415	1,578	3,595	3,480	3,480	0	0.00%
4-100-34410-2900	Accrued Annual and Sick Leave	0	135	0	0	0	0	#DIV/0!
<i>Contractual Services:</i>								
4-100-34410-3150	Professional Services	95	0	0	0	0	0	#DIV/0!
4-100-34410-3310	Repairs and Maintenance	0	1,164	4,351	0	0	0	#DIV/0!
4-100-34410-3320	Maintenance & Service Contract	3,401	2,248	2,396	2,250	1,125	(1,125)	-50.00%
4-100-34410-3320-001	Maintenance & Service Contract	0	17,285	0	0	0	0	#DIV/0!
4-100-34410-3500	Printing	105	322	308	400	400	0	0.00%
4-100-34410-3600	Advertising	0	0	0	150	150	0	0.00%

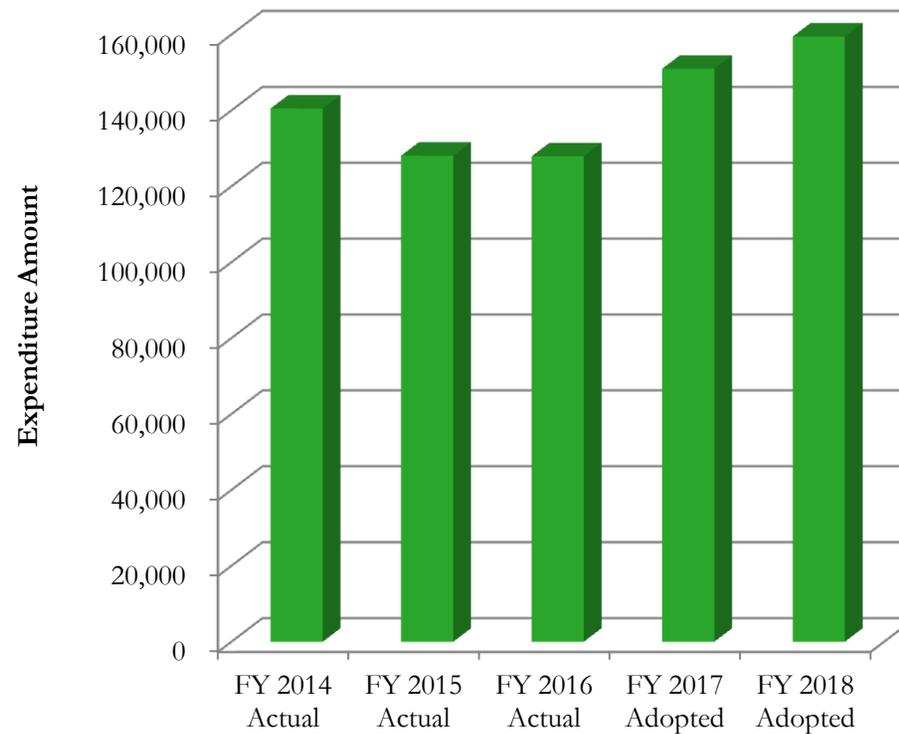
**BUILDING CODE ENFORCEMENT, CONTINUED**

Account Number	Account Name	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Adopted Budget	FY 2018 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Other Charges:</i>								
4-100-34410-5210	Postal Service	1,036	1,261	885	1,000	1,000	0	0.00%
4-100-34410-5230	Telecommunications	2,479	2,534	3,835	2,556	1,900	(656)	-25.67%
4-100-34410-5305	Auto Insurance	1,763	1,866	1,414	1,940	1,927	(13)	-0.67%
4-100-34410-5510	Mileage	0	325	0	0		0	#DIV/0!
4-100-34410-5530	Food & Lodging	1,007	610	627	4,036	4,036	0	0.00%
4-100-34410-5540	Convention, Training, & Education	1,960	558	909	2,705	2,705	0	0.00%
4-100-34410-5810	Dues & Association Membership	275	295	415	1,745	1,745	0	0.00%
<i>Materials and Supplies:</i>								
4-100-34410-6001	Office Supplies	1,093	619	698	1,500	1,500	0	0.00%
4-100-34410-6008	Vehides Supplies (Gas)	9,966	8,192	5,278	7,000	8,240	1,240	17.71%
4-100-34410-6009	Auto Repairs & Maintenance	2,146	1,951	6	2,500	2,500	0	0.00%
4-100-34410-6011	Uniforms and Wearing Apparel	193	644	365	775	775	0	0.00%
4-100-34410-6045	Code Books	4,425	889	198	5,184	5,184	0	0.00%
<i>Capital Outlay:</i>								
4-100-34410-8105	Vehide (Code Enforcement)	0	19,921	19,765	0	0	0	#DIV/0!
4-100-34410-8201	Machinery and Equipment	109	167	36	250	250	0	0.00%
4-100-34410-8202	Furniture and Fixtures	0	0	0	250	250	0	0.00%
4-100-34410-8203	Communications Equipment	0	0	0	400	400	0	0.00%
4-100-34410-8207	EDP Equipment	112	87	0	300	300	0	0.00%
<b>TOTAL CODE ENFORCEMENT:</b>		<b>378,444</b>	<b>404,487</b>	<b>404,900</b>	<b>397,555</b>	<b>414,075</b>	<b>16,520</b>	<b>4.16%</b>

## ANIMAL CONTROL

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

**Animal Control**



**Animal Control Expenditures**

Account Number	Account Name	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Adopted Budget	FY 2018 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>ANIMAL CONTROL (35100):</u></b>								
<i>Salaries &amp; Wages:</i>								
4-100-35100-1100	Salaries & Wages – Regular	79,090	76,811	71,345	79,532	79,532	0	0.00%
4-100-35100-1200	Salaries & Wages-Part-Time	0	0	0	0	0	(0)	#DIV/0!
4-100-35100-1700	Stipends - On-Call	179	2,874	1,826	2,574		(2,574)	-100.00%
<i>Employee Benefits:</i>								
4-100-35100-2100	FICA/Medicare - Employer	6,047	5,686	5,195	6,281	6,084	(197)	-3.13%
4-100-35100-2210	Virginia Retirement System	8,935	8,292	8,351	7,723	7,723	0	0.00%
4-100-35100-2310	Hospitalization Insurance	16,491	21,767	21,004	25,459	21,636	(3,823)	-15.02%
4-100-35100-2400	Group Life Insurance	346	361	346	414	398	(16)	-3.81%
4-100-35100-2600	Unemployment Insurance	221	166	204	80	80	0	0.00%
4-100-35100-2700	Workers' Compensation Insurance	925	473	1,071	605	1,431	826	136.53%
4-100-35100-2900	Accrued Annual & Sick Leave	0	0	1,185	0	4,818	4,818	#DIV/0!
<i>Contractual Services:</i>								
4-100-35100-3110	Professional Health Services	0	0	713	1,452	1,452	0	0.00%
4-100-35100-3310	Repairs and Maintenance	0	246	2,363	3,200	3,221	21	0.66%
4-100-35100-3320	Maintenance & Service Contract	0	0	75	936	4,088	3,152	336.75%
<i>Other Charges:</i>								
4-100-35100-5230	Telecommunications	2,273	2,534	3,358	2,886	2,886	0	0.00%
4-100-35100-5305	Auto Insurance	882	933	942	1,006	482	(524)	-52.09%
4-100-35100-5540	Convention, Training, & Education	0	190	1,200	1,240	1,975	735	59.27%
4-100-35100-5810	Dues and Memberships	0	0	45	45	45	0	0.00%
4-100-35100-5820	Claims/Seized Animal Care	300	0	1,517	1,000	1,000	0	0.00%

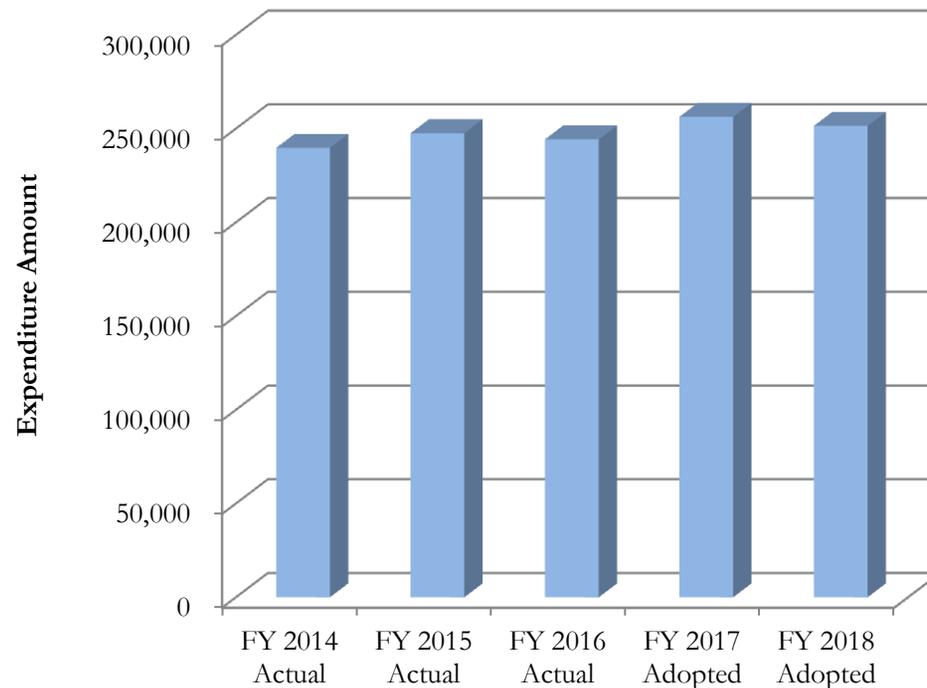
## ANIMAL CONTROL, CONTINUED

Account Number	Account Name	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Adopted Budget	FY 2018 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Materials and Supplies:</i>								
4-100-35100-6001	Office Supplies	0	0	0	0	0	0	#DIV/0!
4-100-35100-6008	Vehicles Supplies (Gas)	10,750	6,330	4,583	10,295	13,805	3,510	34.09%
4-100-35100-6009	Auto Repairs & Maintenance	7,002	721	37	243	243	0	0.00%
4-100-35100-6010	Police Supplies	0	0	0	3,091	3,127	36	1.16%
4-100-35100-6011	Uniforms and Wearing Apparel	1,259	75	1,089	821	1,266	445	54.20%
4-100-35100-6033	Dog Tags	595	615	650	617	676	59	9.56%
4-100-35100-6099	Dog Warden Supplies	5,219	15	810	1,500	3,496	1,996	133.07%
<i>Capital Outlay:</i>								
4-100-35100-8105	Vehicle (Animal Control)	0	0	0	0		0	#DIV/0!
<b>TOTAL ANIMAL CONTROL:</b>		<b>140,513</b>	<b>128,089</b>	<b>127,909</b>	<b>151,000</b>	<b>159,464</b>	<b>8,464</b>	<b>5.61%</b>

### 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 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Adopted Budget	FY 2018 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>ANIMAL SHELTER (35200):</u></b>								
<i>Salaries &amp; Wages:</i>								
4-100-35200-1100	Salaries & Wages – Regular	119,538	129,971	127,864	133,938	126,173	(7,765)	-5.80%
4-100-35200-1300	Salaries & Wages – Part-Time	10,613	11,119	11,695	15,052	15,353	301	2.00%
<i>Employee Benefits:</i>								
4-100-35200-2100	FICA/Medicare - Employer	9,735	10,609	10,322	11,398	10,827	(571)	-5.01%
4-100-35200-2210	Virginia Retirement System	14,923	14,616	15,019	13,180	12,619	(561)	-4.26%
4-100-35200-2215	Hybrid STD/LTD Premium			149				
4-100-35200-2310	Hospitalization Insurance	24,184	24,147	25,200	25,200	28,656	3,456	13.71%
4-100-35200-2400	Group Life Insurance	573	629	622	697	676	(21)	-3.04%
4-100-35200-2500	VRS Health Insurance Credit			169		169		
4-100-35200-2600	Unemployment Insurance	389	461	313	200	200	0	0.00%
4-100-35200-2700	Workers' Compensation Insurance	1,422	867	2,006	1,636	1,636	0	0.00%
4-100-35200-2900	Accrued Annual & Sick Leave	0	933	0	0		0	#DIV/0!
<i>Contractual Services:</i>								
4-100-35200-3310	Repairs & Maintenance	438	398	1,434	1,600	1,600	0	0.00%
4-100-35200-3320	Maintenance & Service Contract	2,289	2,084	1,277	2,130	2,130	0	0.00%
4-100-35200-3500	Printing	218	237	340	500	500	0	0.00%
4-100-35200-3600	Advertising	0	0	0	50	50	0	0.00%
<i>Other Charges:</i>								
4-100-35200-5110	Electrical Services	10,140	8,276	7,366	10,200	10,000	(200)	-1.96%
4-100-35200-5120	Heating Services	3,448	1,893	1,496	3,000	3,000	0	0.00%
4-100-35200-5130	Water & Sewer	373	414	362	400	400	0	0.00%

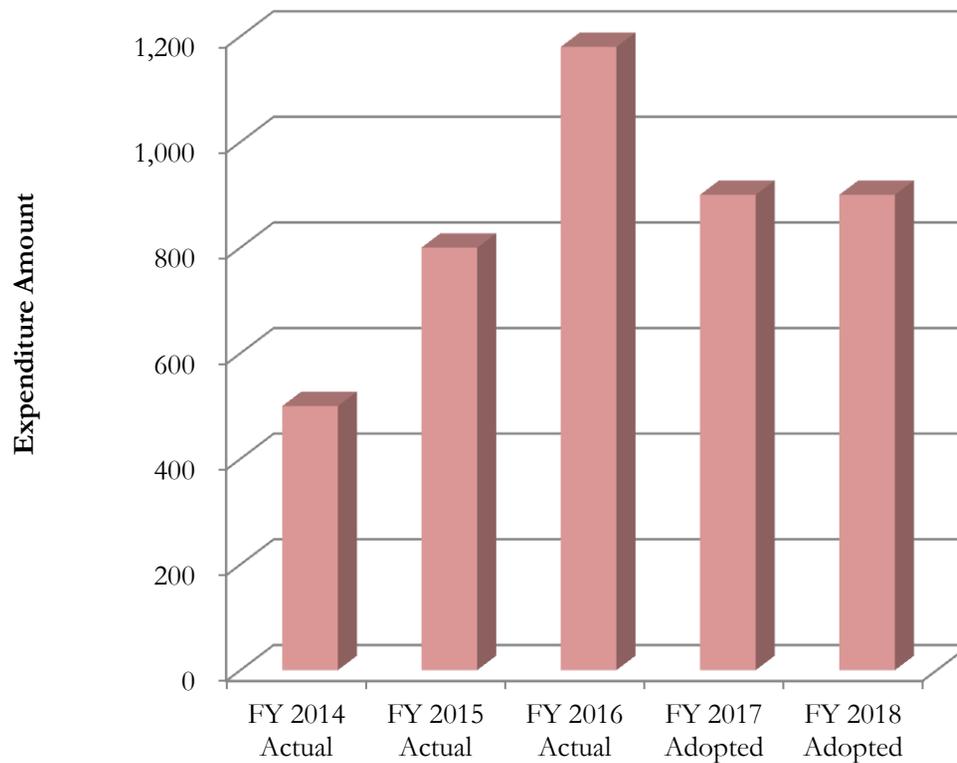
## ANIMAL SHELTER, CONTINUED

Account Number	Account Name	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Adopted Budget	FY 2018 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-35200-5210	Postal Service	108	167	202	100	100	0	0.00%
4-100-35200-5230	Telecommunications	4,749	6,256	6,231	2,400	2,400	0	0.00%
4-100-35200-5305	Auto Insurance	882	933	471	950	963	13	1.37%
4-100-35200-5510	Mileage	6	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	0	180	0	500	500	0	0.00%
4-100-35200-5610	Payment to Health Department	0	0	840	500	1,000	500	100.00%
4-100-35200-5810	Dues & Association Membership	787	0	90	100	100	0	0.00%
<i>Materials and Supplies:</i>								
4-100-35200-6001	Office Supplies	1,358	1,127	2,168	2,000	2,000	0	0.00%
4-100-35200-6002	Food Supplies	51	0	0	0	0	0	#DIV/0!
4-100-35200-6004	Medical & Lab Supplies	11,055	10,237	10,619	10,650	10,800	150	1.41%
4-100-35200-6005	Laundry/Housekeeping Services	994	601	249	4,500	4,500	0	0.00%
4-100-35200-6007	Repairs & Maintenance Supplies	0	0	57	300	300	0	0.00%
4-100-35200-6008	Vehicles Supplies (Gas)	660	452	226	500	500	0	0.00%
4-100-35200-6009	Auto Repairs & Maintenance	5	0	0	500	500	0	0.00%
4-100-35200-6011	Uniforms and Wearing Apparel	715	781	1,020	1,000	1,000	0	0.00%
4-100-35200-6014	Operating Supplies	6,006	5,574	3,402	2,000	1,700	(300)	-15.00%
4-100-35200-6030	Dog and Cat Food	35	266	197	300	300	0	0.00%
4-100-35200-6099	Spay & Neuter	14,063	14,377	12,731	10,000	10,000	0	0.00%
<i>Capital Outlay:</i>								
4-100-35200-8102	Furniture and Fixtures	0	0	187	300	300	0	0.00%
4-100-35200-8107	EDP Equipment	0	0	0	0	0	0	#DIV/0!
<b>TOTAL ANIMAL SHELTER:</b>		<b>239,759</b>	<b>247,603</b>	<b>244,324</b>	<b>256,331</b>	<b>251,502</b>	<b>(4,829)</b>	<b>-1.88%</b>

## 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**



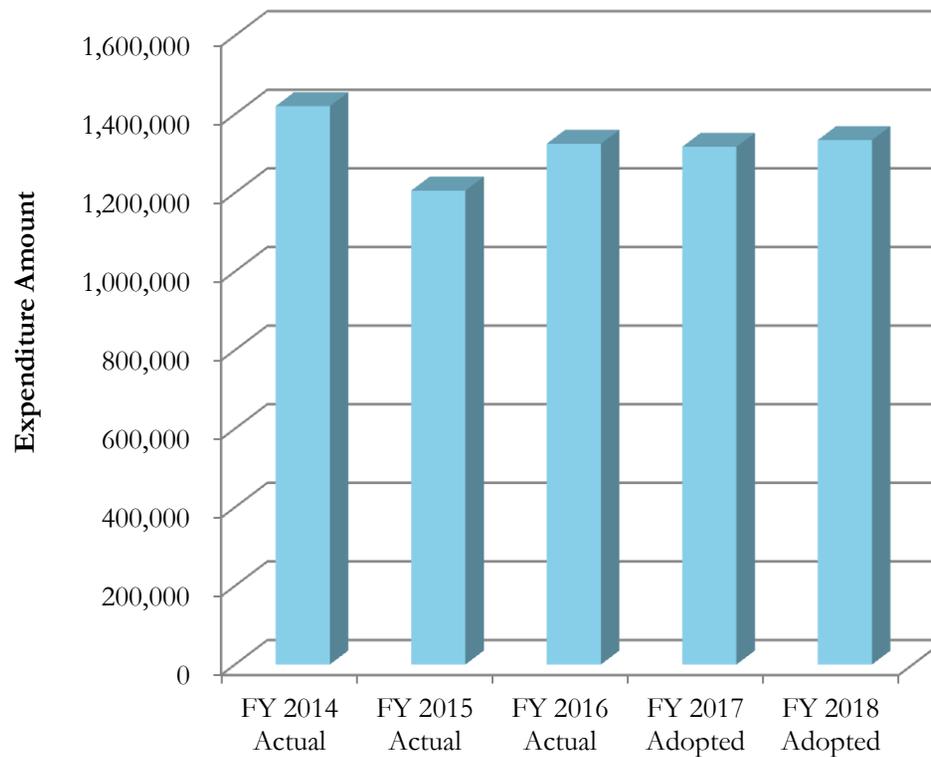
### Medical Examiner Expenditures

Account Number	Account Name	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Adopted Budget	FY 2018 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>MEDICAL EXAMINER (35300):</u></b>								
<i>Contractual Services:</i>								
4-100-35300-3110	Professional Health Services	500	800	1,180	900	900	0	0.00%
<b>TOTAL MEDICAL EXAMINER:</b>		<b>500</b>	<b>800</b>	<b>1,180</b>	<b>900</b>	<b>900</b>	<b>0</b>	<b>0.00%</b>

## 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 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Adopted Budget	FY 2018 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>EMERGENCY COMMUNICATIONS CENTER (35500):</u></b>								
<i>Salaries &amp; Wages:</i>								
4-100-35500-1100	Salaries & Wages – Regular	614,014	625,643	681,685	672,026	679,286	7,260	1.08%
4-100-35500-1200	Salaries & Wages – Overtime	60,301	60,260	69,164	65,082	65,082	0	0.00%
4-100-35500-1300	Salaries & Wages-Part-Time	2,739	1,935	1,251	5,075	5,075	0	0.00%
4-100-35500-1700	Stipends - On-Call	0	0	0	7,260	0	(7,260)	-100.00%
<i>Employee Benefits:</i>								
4-100-35500-2100	FICA/Medicare - Employer	47,988	47,938	52,542	57,332	57,332	0	0.00%
4-100-35500-2210	Virginia Retirement System	71,038	67,991	76,896	66,127	65,959	(168)	-0.25%
4-100-35500-2215	Hybrid STD/LTD Premium	83	228	527	250	884	634	253.60%
4-100-35500-2310	Hospitalization Insurance	148,880	164,138	177,335	180,814	191,059	10,245	5.67%
4-100-35500-2400	Group Life Insurance	2,716	2,920	3,185	3,495	3,572	77	2.19%
4-100-35500-2500	VRS Health Insurance Credit			863		893		
4-100-35500-2600	Unemployment Insurance	1,760	1,689	745	840	840	0	0.00%
4-100-35500-2700	Workers' Compensation Insurance	822	630	429	912	912	0	0.00%
4-100-35500-2900	Accred Annual & Sick Leave Payout	0	53	1,394	0	1,135	1,135	#DIV/0!
<i>Contractual Services:</i>								
4-100-35500-3180	Contractual Services	0	402	344	5,000	5,000	0	0.00%
4-100-35500-3310	Repairs & Maintenance	6,056	3,416	4,245	0	0	0	#DIV/0!
4-100-35500-3310-001	Repairs & Maintenance - FEMA	0	0	0	0	0	0	#DIV/0!
4-100-35500-3320	Maintenance & Service Contract	81,410	94,634	130,818	135,238	137,000	1,762	1.30%
<i>Other Charges:</i>								
4-100-35500-5210	Postal Service	107	57	148	100	100	0	0.00%

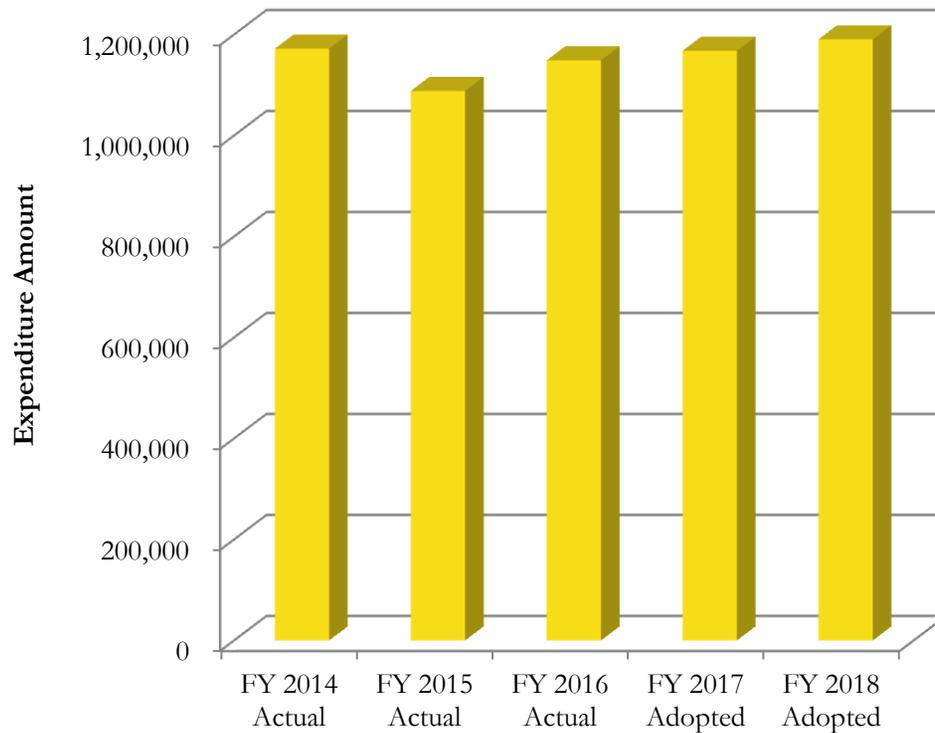
## EMERGENCY COMMUNICATIONS CENTER, CONTINUED

Account Number	Account Name	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Adopted Budget	FY 2018 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-35500-5230	Telecommunications	43,192	73,678	77,235	80,905	80,905	0	0.00%
4-100-35500-5305	Auto Insurance	0	0	471	645	637	(8)	-1.24%
4-100-35500-5510	Mileage	1,044	394	322	1,000	1,000	0	0.00%
4-100-35500-5530	Food & Lodging	384	1,889	1,288	1,250	1,500	250	20.00%
4-100-35500-5540	Convention, Training, & Education	357	2,680	965	3,750	3,750	0	0.00%
4-100-35500-5810	Dues & Association Membership	167	518	843	1,000	1,000	0	0.00%
<i>Materials and Supplies:</i>								
4-100-35500-6001	Office Supplies	4,199	5,665	4,716	5,100	5,100	0	0.00%
4-100-35500-6008	Vehides Supplies (Gas)	1,858	1,909	1,612	2,000	2,000	0	0.00%
4-100-35500-6009	Vehicle Repairs & Maintenance	0	16	0	150	150	0	0.00%
4-100-35500-6011	Uniforms and Wearing Apparel	1,007	1,466	1,170	2,000	2,000	0	0.00%
4-100-35500-6014	Operating Supplies			73				
<i>Payment to Joint Operations:</i>								
4-100-35500-7005	Training School	9,920	11,107	12,963	16,700	16,700	0	0.00%
<i>Capital Outlay:</i>								
4-100-35500-8101	Machinery and Equipment	319,978	4,685	0	600	0	(600)	-100.00%
4-100-35500-8102	Furniture & Fixtures	562	2,000	1,998	2,500	2,500	0	0.00%
4-100-35500-8103	Communications Equipment	0	915	535	0	0	0	#DIV/0!
4-100-35500-8207	EDP Equipment	26	26,807	19,208	0	3,000	3,000	#DIV/0!
<b>TOTAL EMERGENCY COMMUNICATIONS:</b>		<b>1,420,606</b>	<b>1,205,662</b>	<b>1,324,970</b>	<b>1,317,151</b>	<b>1,334,371</b>	<b>17,220</b>	<b>1.31%</b>

### 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 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Adopted Budget	FY 2018 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>GENERAL PROPERTIES (43200):</u></b>								
<i>Salaries &amp; Wages:</i>								
4-100-43200-1100	Salaries & Wages – Regular	226,568	239,416	247,259	247,592	244,633	(2,959)	-1.20%
4-100-43200-1200	Salaries & Wages – Overtime	0	0	0	0	0	0	#DIV/0!
4-100-43200-1300	Salaries & Wages – Part-Time	80,759	90,863	97,539	84,467	100,617	16,150	19.12%
<i>Employee Benefits:</i>								
4-100-43200-2100	FICA/Medicare - Employer	22,460	23,885	25,035	26,060	27,206	1,146	4.40%
4-100-43200-2210	Virginia Retirement System	28,000	26,582	28,346	24,363	24,762	399	1.64%
4-100-43200-2215	Hybrid STD/LTD Premium	0	192	199	200	200	0	0.00%
4-100-43200-2310	Hospitalization Insurance	47,096	55,880	55,476	53,870	64,901	11,031	20.48%
4-100-43200-2400	Group Life Insurance	1,076	1,144	1,174	1,288	1,326	38	2.96%
4-100-43200-2500	VRS Health Insurance Credit			318		332		
4-100-43200-2600	Unemployment Insurance	1,028	1,469	587	800	800	0	0.00%
4-100-43200-2700	Workers' Compensation Insurance	6,782	1,824	5,590	6,595	6,595	0	0.00%
4-100-43200-2810	Safety Apparel Allowance Stipend	0	0	375	375	375	0	0.00%

GENERAL PROPERTIES, CONTINUED

Account Number	Account Name	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Adopted Budget	FY 2018 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Contractual Services:</i>								
4-100-43200-3310	Repairs & Maintenance	112,056	33,617	75,303	80,473	70,473	(10,000)	-12.43%
4-100-43200-3320	Maintenance & Service Contracts	115,424	138,885	152,353	141,658	143,158	1,500	1.06%
4-100-43200-5110	Electrical Services	289,569	259,971	260,956	272,887	272,887	0	0.00%
4-100-43200-5120	Heating Services	36,718	28,001	16,396	34,000	34,000	0	0.00%
4-100-43200-5130	Water & Sewer	15,569	15,732	17,680	12,300	12,300	0	0.00%
4-100-43200-5230	Telecommunications	27,395	34,171	35,860	28,500	28,500	0	0.00%
4-100-43200-5301	Boiler Insurance	4,452	4,513	4,296	4,600	4,434	(166)	-3.61%
4-100-43200-5302	Fire Insurance	25,122	27,826	27,566	28,469	32,396	3,927	13.79%
4-100-43200-5305	Auto Insurance	6,612	7,475	7,539	7,956	7,294	(662)	-8.32%
4-100-43200-5309	Contractors Equipment Insurance	20	14	14	20	14	(6)	-30.00%
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	482	499	515	458	458	0	0.00%
4-100-43200-6004	Safety Supplies & Equipment	274	224	10	716	700	(16)	-2.23%
4-100-43200-6005	Laundry/Housekeeping Services	38,317	34,622	27,745	32,000	32,000	0	0.00%
4-100-43200-6007	Repairs & Maintenance Supplies	650	21,664	42,245	46,500	56,500	10,000	21.51%
4-100-43200-6008	Vehicles Supplies (Gas)	9,000	7,259	4,418	8,000	6,771	(1,229)	-15.36%
4-100-43200-6009	Auto Repairs & Maintenance	2,477	4,372	3,197	4,500	4,500	0	0.00%
4-100-43200-6010	Traffic Control Maintenance Supplies	0	0	5,372	8,500	8,500	0	0.00%
4-100-43200-6011	Uniforms and Wearing Apparel	4,248	4,908	5,510	5,839	2,728	(3,111)	-53.28%

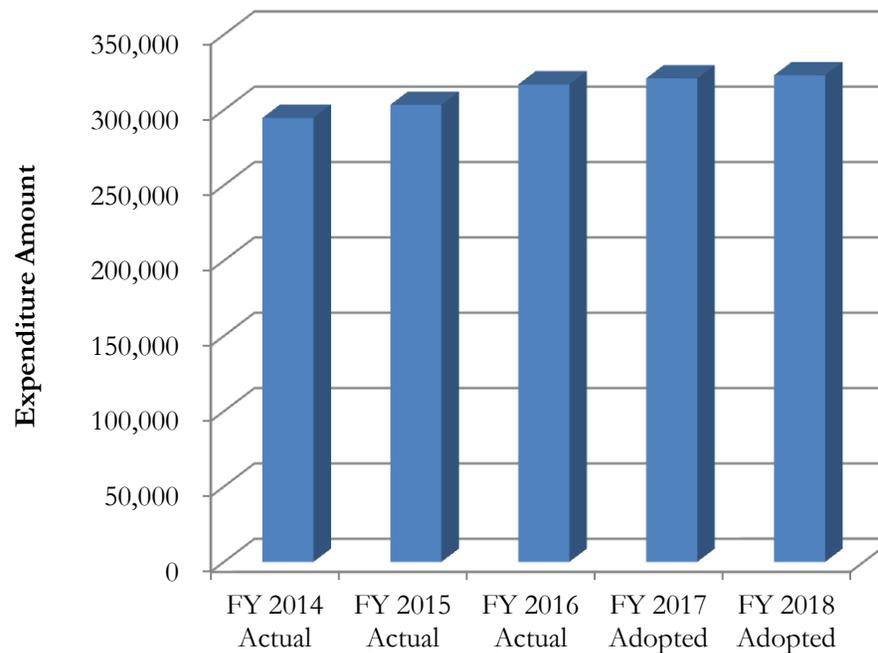
GENERAL PROPERTIES, CONTINUED

Account Number	Account Name	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Adopted Budget	FY 2018 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Capital Outlay:</i>								
4-100-43200-8102	Furniture - Replacement	0	0	0	0		0	#DIV/0!
4-100-43200-8201	Machinery and Equipment	4,030	0	0	4,569	750	(3,819)	-83.59%
4-100-43200-8202	Furniture and Fixtures - New	0	0	0	0		0	#DIV/0!
4-100-43200-8205	Vehicles	0	0	0	0		0	#DIV/0!
 <i>Local Jail:</i>								
<i>Contractual Services:</i>								
4-100-43200-3310-0001	Repairs & Maintenance - Jail	21,696	0	0	0	0	0	#DIV/0!
 <i>County Farm:</i>								
<i>Contractual Services:</i>								
4-100-43200-3310-0002	Repairs & Maintenance - County Farm	33,704	23,250	0	0	0	0	#DIV/0!
 <i>County Government Building:</i>								
<i>Contractual Services:</i>								
4-100-43200-3310-0003	Repairs & Maintenance - CGOB	10,487	0	0	0	0	0	#DIV/0!
<b>TOTAL GENERAL PROPERTIES:</b>		<b>1,172,072</b>	<b>1,088,258</b>	<b>1,148,873</b>	<b>1,167,930</b>	<b>1,190,485</b>	<b>22,555</b>	<b>1.93%</b>

## 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



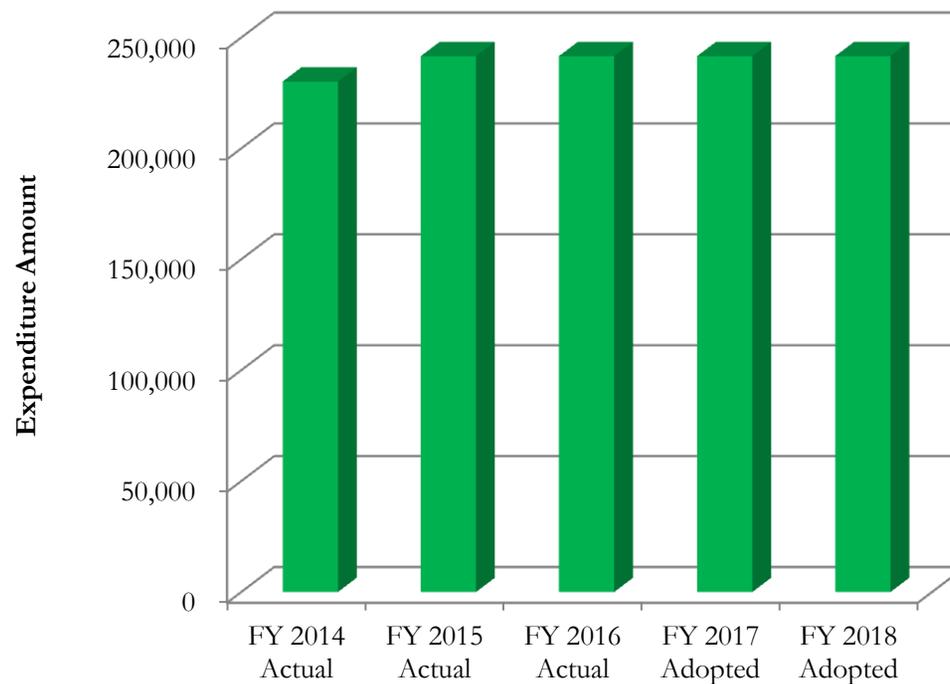
Local Health Department Expenditures

Account Number	Account Name	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Adopted Budget	FY 2018 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>LOCAL HEALTH DEPARTMENT (51100):</u></b>								
<i>Other Charges:</i>								
4-100-51100-5610	Health Department	294,708	303,374	316,933	320,932	322,998	2,066	0.64%
<b>TOTAL LOCAL HEALTH DEPARTMENT:</b>		<b>294,708</b>	<b>303,374</b>	<b>316,933</b>	<b>320,932</b>	<b>322,998</b>	<b>2,066</b>	<b>0.64%</b>

### 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



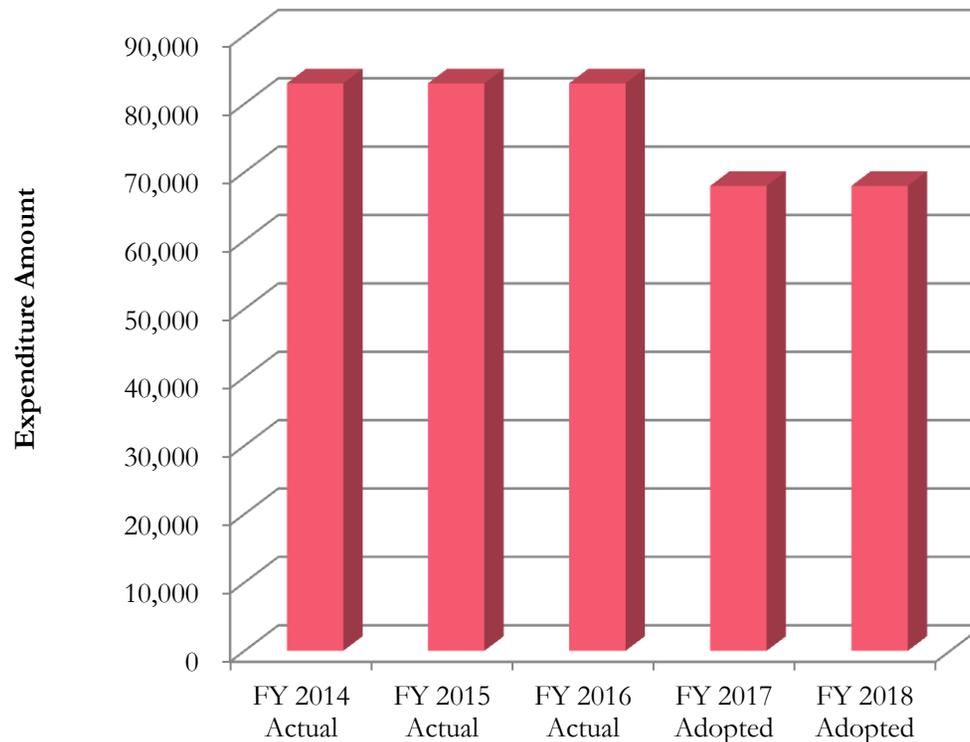
Mental Health Expenditures

Account Number	Account Name	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Adopted Budget	FY 2018 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>MENTAL HEALTH (52100):</u></b>								
<i>Other Charges:</i>								
4-100-52100-5620	Northwestern Community Services	229,187	240,646	240,646	240,646	240,646	0	0.00%
4-100-52100-5649	Concern Hotline	1,000	1,000	1,000	1,000	1,000	0	0.00%
<b>TOTAL MENTAL HEALTH:</b>		<b>230,187</b>	<b>241,646</b>	<b>241,646</b>	<b>241,646</b>	<b>241,646</b>	<b>0</b>	<b>0.00%</b>

### 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



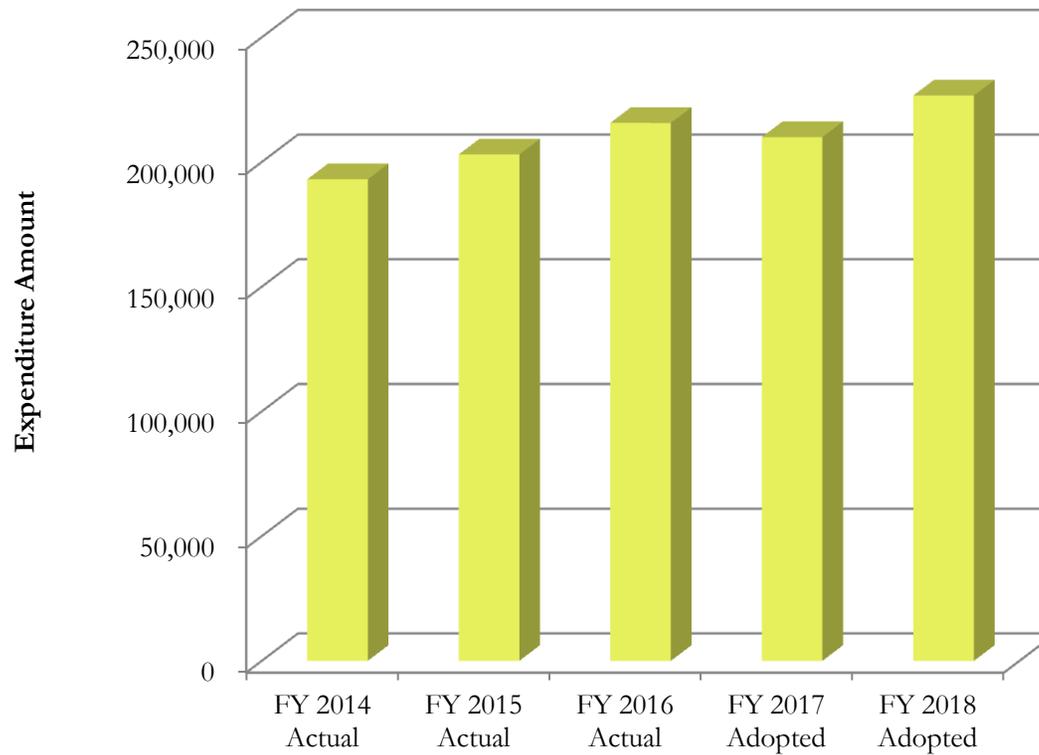
Area Agency on Aging Expenditures

Account Number	Account Name	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Adopted Budget	FY 2018 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>AREA AGENCY ON AGING (53230):</u></b>								
<i>Other Charges:</i>								
4-100-53230-5656	Shenandoah Area Agency on Aging	83,000	83,000	83,000	68,000	68000	0	0.00%
<b>TOTAL AREA AGENCY ON AGING:</b>		<b>83,000</b>	<b>83,000</b>	<b>83,000</b>	<b>68,000</b>	<b>68000</b>	<b>0</b>	<b>0.00%</b>

## 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**



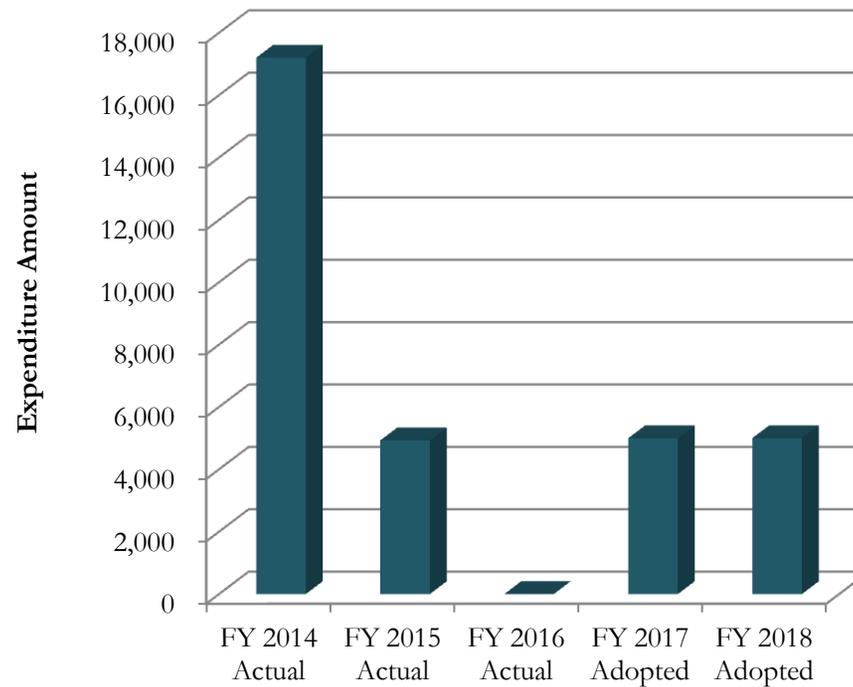
Tax Relief for Elderly/Handicapped Expenditures

Account Number	Account Name	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Adopted Budget	FY 2018 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>TAX RELIEF ELDERLY/HANDICAPPED (53300)</u></b>								
<i>Other Charges:</i>								
4-100-53300-5865	Tax Relief Elderly/Handicapped	193,075	203,030	215,677	210,000	226,684	16684	7.94%
<b>TOTAL TAX RELIEF ELDERLY/HANDICAPPED:</b>		<b>193,075</b>	<b>203,030</b>	<b>215,677</b>	<b>210,000</b>	<b>226,684</b>	<b>16684</b>	<b>7.94%</b>

## 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



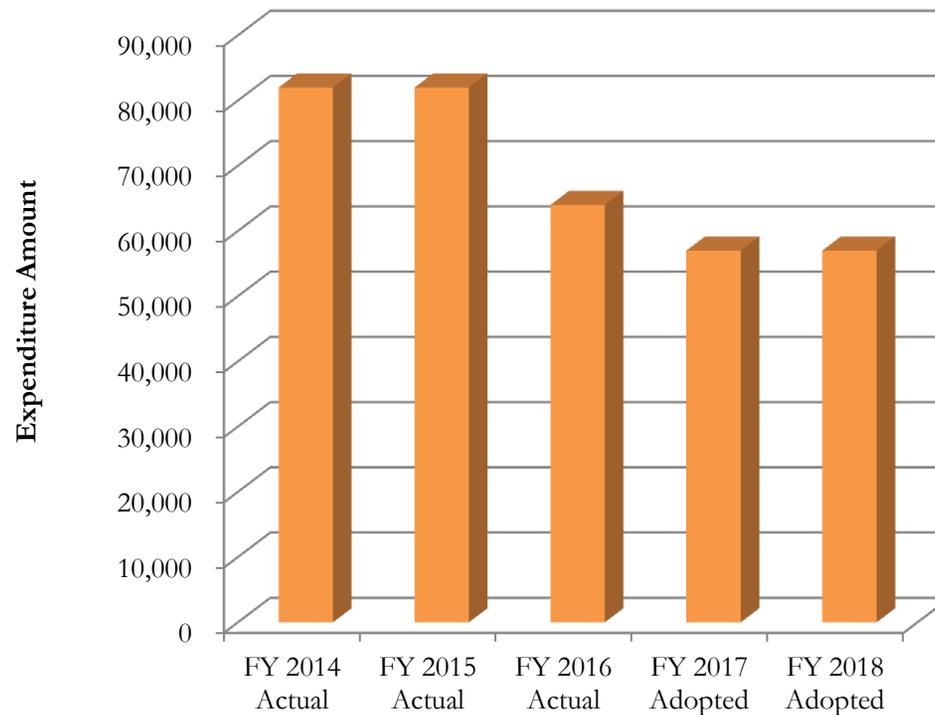
County Farm/Home Expenditures

Account Number	Account Name	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Adopted Budget	FY 2018 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>COUNTY FARM/HOME (53400):</u></b>								
<i>Other Charges:</i>								
4-100-53400-5110	Electrical Services	6,692	0	0	0	0	0	#DIV/0!
4-100-53400-5120	Heating Services	9,424	0	0	0	0	0	#DIV/0!
4-100-53400-5130	Water & Sewer	1,085	0	0	0	0	0	#DIV/0!
<i>Materials and Supplies:</i>								
4-100-53400-6007	Repairs and Maintenance Supplies	0	4,927	0	5,000	5,000	0	0.00%
<b>TOTAL COUNTY FARM/HOME:</b>		<b>17,201</b>	<b>4,927</b>	<b>0</b>	<b>5,000</b>	<b>5,000</b>	<b>0</b>	<b>0.00%</b>

## 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**



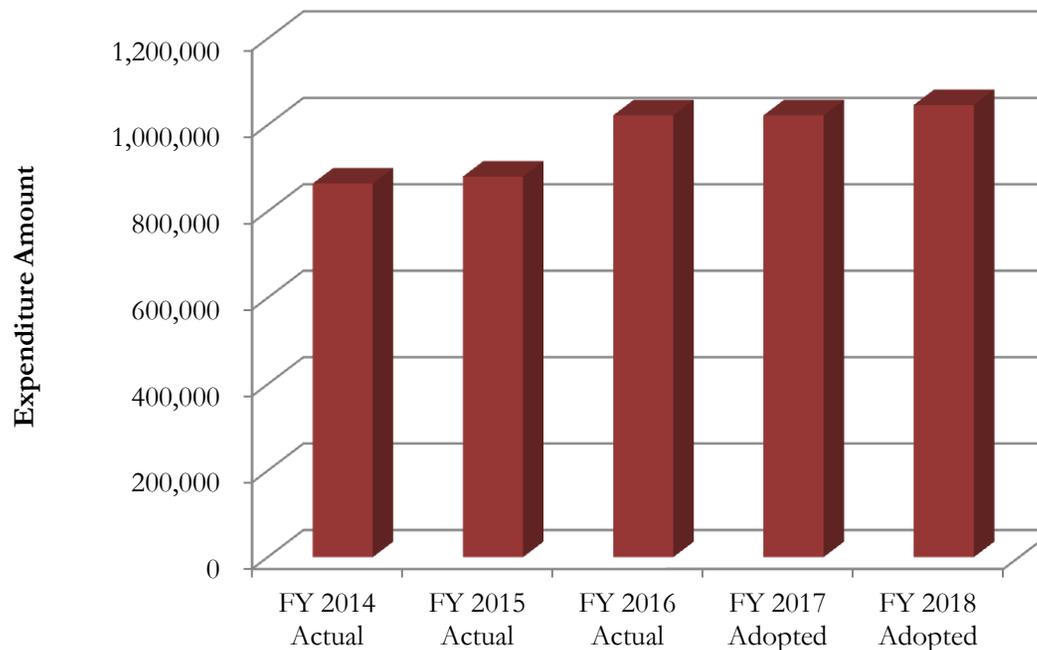
Support to Outside Agencies Expenditures

Account Number	Account Name	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Adopted Budget	FY 2018 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>SUPPORT TO OUTSIDE AGENCIES (53500):</u></b>								
<i>Other Charges:</i>								
4-100-53500-5657	Shenandoah Alliance for Shelter	40,000	40,000	15,000	10,000	10,000	0	0.00%
4-100-53500-5660	Response, Inc	10,000	10,000	10,000	10,000	10,000	0	0.00%
4-100-53500-5661	Access Independence	1,000	1,000	1,000	1,000	1,000	0	0.00%
4-100-53500-5676	Blue Ridge Legal Services	1,000	1,000	1,000	1,000	1,000	0	0.00%
4-100-53500-5684	Shenandoah Community Health Clinic (Free Clinic)	30,000	30,000	30,000	30,000	30,000	0	0.00%
4-100-53500-5689	Shenandoah Dental Clinic	0	0	5,000	5,000	5,000	0	0.00%
4-100-53500-5690	VA Coalition to End Homelessness	0	0	0	0	0	0	#DIV/0!
4-100-53500-5691	Help with Housing	0	0	0	0	0	0	#DIV/0!
4-100-53500-5692	A Small Hand	0	0	2,000	0	0	0	#DIV/0!
4-100-53500-5694	Skyline Community Action Partnership - Head Start Program	0	0	0	0	0	0	#DIV/0!
<b>TOTAL SUPPORT TO OUTSIDE AGENCIES:</b>		<b>82,000</b>	<b>82,000</b>	<b>64,000</b>	<b>57,000</b>	<b>57,000</b>	<b>0</b>	<b>0.00%</b>

## 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**



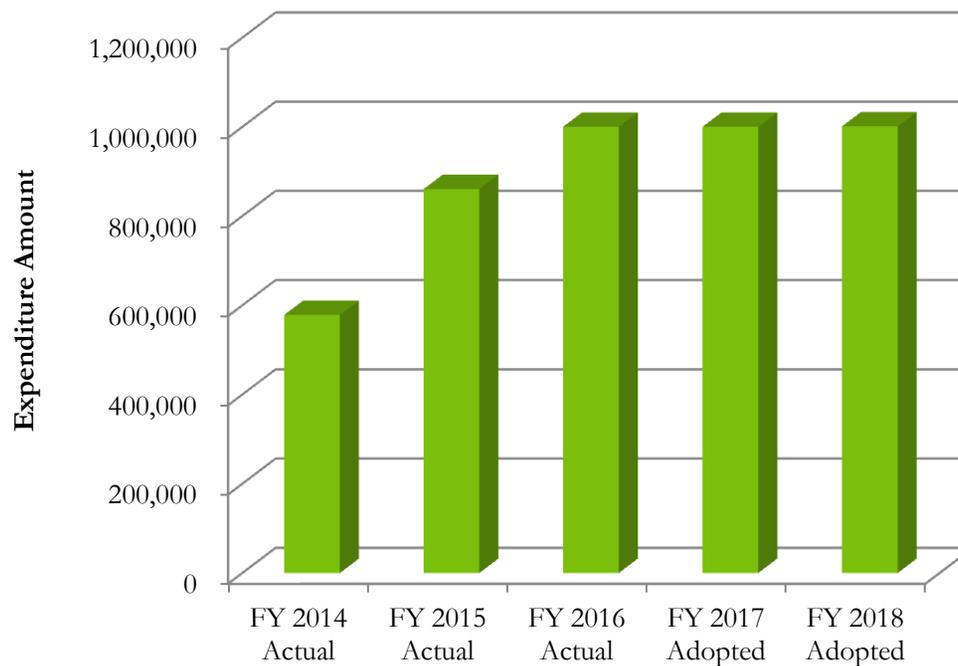
Department of Social Services Expenditures

Account Number	Account Name	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Adopted Budget	FY 2018 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>SOCIAL SERVICES DEPARTMENT (53100):</u></b>								
<i>Other Charges:</i>								
4-100-93200-0140	Transfer to Social Services Fund (Fund 140)	864,618	880,922	1,022,520	1,022,520	1,046,521	24,001	2.35%
<b>TOTAL SOCIAL SERVICES DEPARTMENT:</b>		<b>864,618</b>	<b>880,922</b>	<b>1,022,520</b>	<b>1,022,520</b>	<b>1,046,521</b>	<b>24,001</b>	<b>2.35%</b>

## CHILDREN’S SERVICES ACT

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

**Children’s Services Act**



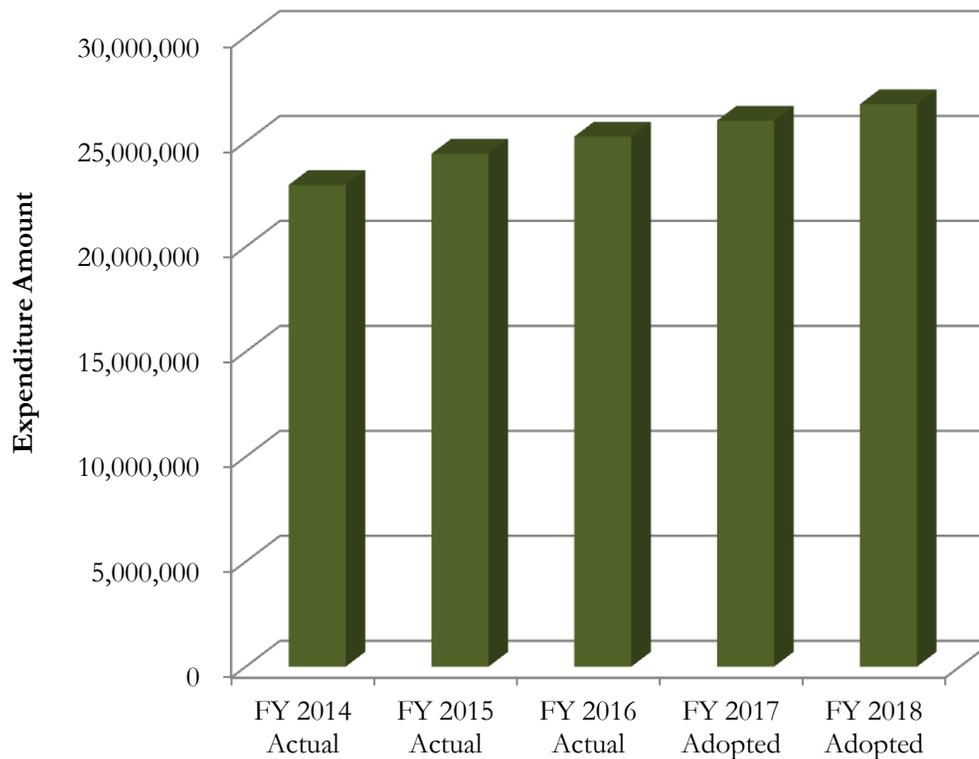
Children's Services Act Expenditures

Account Number	Account Name	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Adopted Budget	FY 2018 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>CHILDRENS SERVICES ACT (53600):</u></b>								
<i>Salaries &amp; Wages:</i>								
4-250-53600-1100	Salaries & Wages – Regular	25,062	25,901	25,062	44,680	44,680	0	0.00%
<i>Employee Benefits:</i>								
4-250-53600-2100	FICA/Medicare - Employer	1,917	1,981	1,917	3,420	3,420	0	0.00%
4-250-53600-2210	Virginia Retirement System	0	0	0	4,397	4,397	0	0.00%
4-250-53600-2310	Hospitalization Insurance	0	0	0	6,300	7,164	864	13.71%
4-250-53600-2400	Group Life Insurance	0	0	0	232	232	0	0.00%
4-100-53600-2500	VRS Health Insurance Credit					60	60	
4-250-53600-2700	Workers' Compensation Insurance	0	0	0	300	300	0	0.00%
4-250-53600-2600	Unemployment Insurance	73	95	75	40	40	0	0.00%
<i>Other Charges:</i>								
4-250-53600-5510	Travel (Mileage)	0	27	0	30	30	0	0.00%
4-250-53600-5530	Travel (Food and Lodging)	423	0	400	250	250	0	0.00%
4-250-53600-5540	Travel (Convention and Education)	125	150	0	150	150	0	0.00%
4-100-93200-0250	Transfer to CSA Fund (Fund 250)	550,685	832,448	972,720	940,275	940,275	0	0.00%
<i>Materials and Supplies:</i>								
4-250-53600-6001	Office Supplies	137	2	0	100	100	0	0.00%
<b>TOTAL CHILDREN'S SERVICES ACT:</b>		<b>578,423</b>	<b>860,606</b>	<b>1,000,174</b>	<b>1,000,174</b>	<b>1,001,098</b>	<b>924</b>	<b>0.09%</b>

## 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 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Adopted Budget	FY 2018 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>ADMINISTRATION OF SCHOOLS (61000):</u></b>								
<i>Other Charges:</i>								
4-100-93200-0205	Transfer to School Fund (Fund 205)	22,942,883	24,430,508	25,245,580	26,007,886	26,785,946	778,060	2.99%
<b>TOTAL ADMINISTRATION OF SCHOOLS:</b>		<b>22,942,883</b>	<b>24,430,508</b>	<b>25,245,580</b>	<b>26,007,886</b>	<b>26,785,946</b>	<b>778,060</b>	<b>2.99%</b>

**FY 2017 Adopted Budget:**

Note that the "FY 2017 Adopted Budget" amounts include Capital Improvement Projects for Fiscal Year 2017 in the amount of \$863,304; the calculation is \$25,144,582 for operations and \$863,304 for CIP totaling \$26,007,886.

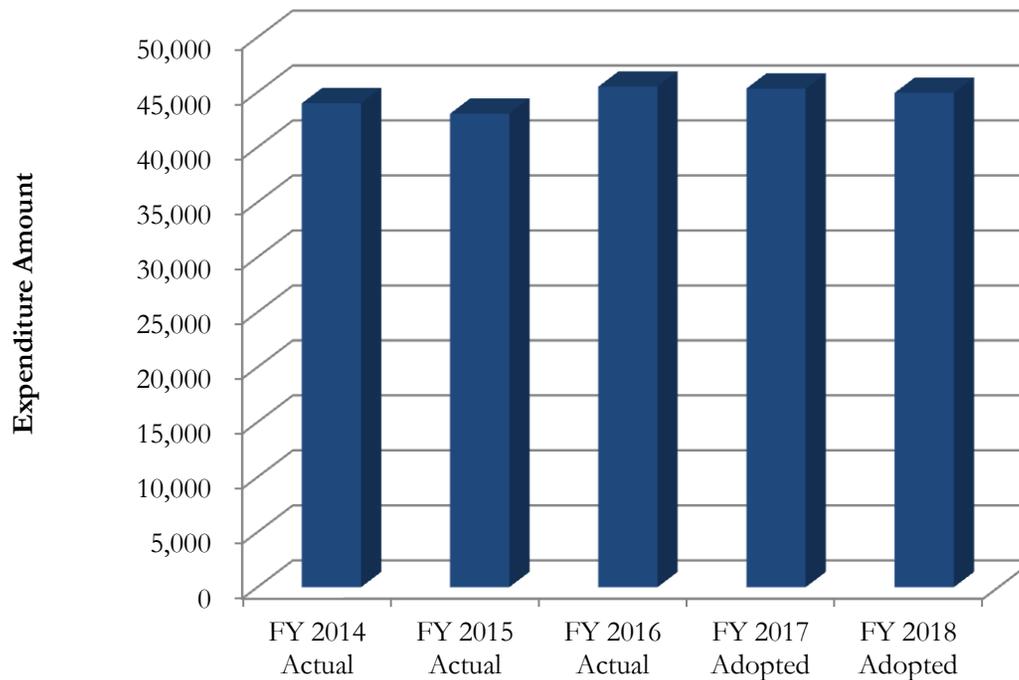
**FY 2018 Adopted Budget:**

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.

### 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

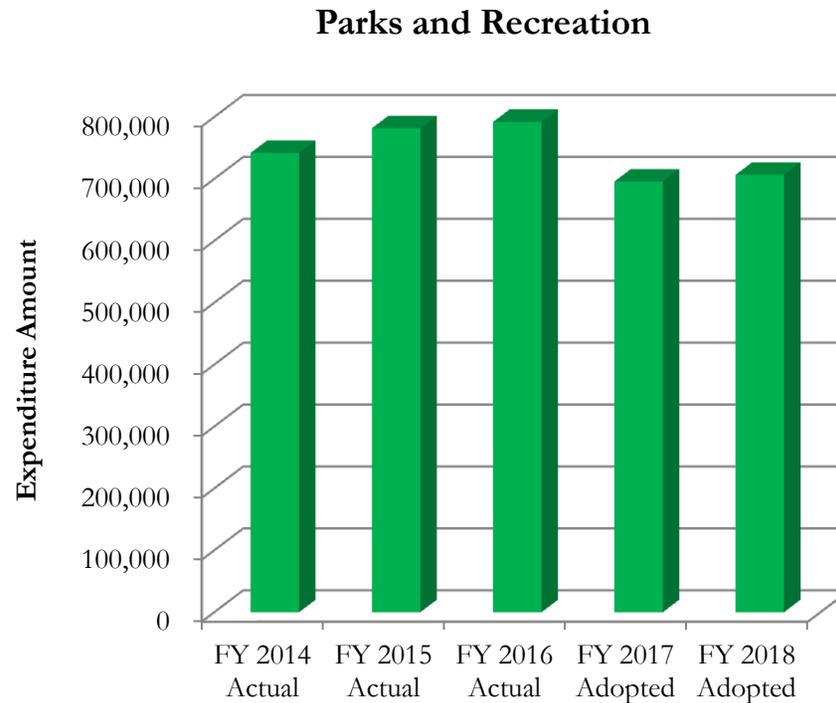


Community College Expenditures

Account Number	Account Name	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Adopted Budget	FY 2018 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>COMMUNITY COLLEGE (68000):</u></b>								
<i>Other Charges:</i>								
4-100-68000-5662	Contribution - Lord Fairfax Community College	44,004	43,057	45,511	45,346	44,957	(389)	-0.86%
<b>TOTAL COMMUNITY COLLEGE:</b>		<b>44,004</b>	<b>43,057</b>	<b>45,511</b>	<b>45,346</b>	<b>44,957</b>	<b>(389)</b>	<b>-0.86%</b>

## 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 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Adopted Budget	FY 2018 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>PARKS AND RECREATION (71200):</u></b>								
<i>Salaries &amp; Wages:</i>								
4-100-71200-1100	Salaries & Wages – Regular	183,199	187,313	213,799	217,019	214,670	(2,349)	-1.08%
4-100-71200-1200	Salaries & Wages – Overtime	1,034	0	0	0	0	0	#DIV/0!
4-100-71200-1300	Salaries & Wages – Part-Time	17,046	3,096	0	0	79,898	79,898	#DIV/0!
4-100-71200-1710	Salaries & Wages – Seasonal	53,215	59,774	64,971	71,422	0	(71,422)	-100.00%
<i>Employee Benefits:</i>								
4-100-71200-2100	FICA/Medicare - Employer	19,231	19,116	20,914	22,066	22,534	468	2.12%
4-100-71200-2210	Virginia Retirement System	22,686	20,908	24,760	21,355	21,705	350	1.64%
4-100-71200-2215	Hybrid STD/LTD Premium	13	148	168	250	250	0	0.00%
4-100-71200-2310	Hospitalization Insurance	29,494	29,861	34,711	31,541	39,470	7,929	25.14%
4-100-71200-2400	Group Life Insurance	872	895	1,026	1,129	1,162	33	2.95%
4-100-71200-2500	VRS Health Insurance Credit			278		291		
4-100-71200-2600	Unemployment Insurance	919	1,264	646	400	400	0	0.00%
4-100-71200-2700	Workers' Compensation Insurance	5,843	6,243	2,841	6,645	6,645	0	0.00%
4-100-71200-2900	Accrued Annual & Sick Leave Payout	0	4,985	0	0	0	0	#DIV/0!
<i>Contractual Services:</i>								
4-100-71200-3180	Contractual Services	5,668	7,211	6,275	7,000	0	(7,000)	-100.00%
4-100-71200-3310	Repairs & Maintenance	6	346	181	2,000	2,000	0	0.00%
4-100-71200-3320	Maintenance & Service Contracts	12,084	3,692	7,862	7,980	7,980	0	0.00%
4-100-71200-3500	Printing	730	407	339	900	500	(400)	-44.44%
4-100-71200-3600	Advertising	0	0	0	500	500	0	0.00%

PARKS AND RECREATION, CONTINUED

Account Number	Account Name	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Adopted Budget	FY 2018 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Other Charges:</i>								
4-100-71200-5110	Electrical Services	868	1,826	2,096	1,860	2,000	140	7.53%
4-100-71200-5120	Heating Services	0	0	0	0	0	0	#DIV/0!
4-100-71200-5130	Water & Sewer	371	384	387	432	432	0	0.00%
4-100-71200-5210	Postal Service	2,230	2,507	1,588	2,500	2,000	(500)	-20.00%
4-100-71200-5230	Telecommunications	2,930	2,366	2,068	2,500	2,500	0	0.00%
4-100-71200-5305	Auto Insurance	1,763	1,866	1,885	1,920	2,417	497	25.89%
4-100-71200-5308	General Liability Insurance			3				
4-100-71200-5309	Contractors Equipment Insurance	11	8	9	10	10	0	0.00%
4-100-71200-5410	Lease/Purchase Equipment	3,060	3,060	2,040	2,040	3,840	1,800	88.24%
4-100-71200-5510	Mileage	1,563	100	0	253	100	(153)	-60.47%
4-100-71200-5530	Food & Lodging	1,768	2,982	1,768	2,616	2,616	0	0.00%
4-100-71200-5540	Convention, Training, & Education	1,205	4,550	1,129	2,658	2,658	0	0.00%
4-100-71200-5810	Dues & Association Membership	1,120	1,303	390	1,220	450	(770)	-63.11%
4-100-71200-5875	Shenandoah County Soccer League	0	0	0	0	0	0	#DIV/0!
<i>Materials and Supplies:</i>								
4-100-71200-6001	Office Supplies	1,549	1,955	949	2,000	2,000	0	0.00%
4-100-71200-6003	Agricultural Supplies	7,799	31,667	6,977	9,500	12,900	3,400	35.79%
4-100-71200-6005	Laundry/Housekeeping Services	553	615	1,028	1,200	1,200	0	0.00%
4-100-71200-6007	Repairs & Maintenance Supplies	1,514	986	1,592	1,250	2,000	750	60.00%
4-100-71200-6008	Vehicle Supplies (Gas, Oil, Grease)			866		1,500	1,500	#DIV/0!
4-100-71200-6009	Auto Repairs & Maintenance	4,108	2,363	2,963	4,790	4,790	0	0.00%
4-100-71200-6013	Educational/Recreational Supplies	2,551	542	350	1,000	1,000	0	0.00%
4-100-71200-6015	Merchandise/Resale	0	0	0	0	0	0	#DIV/0!
4-100-71200-6060	Power Equipment Supplies	2,651	2,419	158	2,700	0	(2,700)	-100.00%

PARKS AND RECREATION, CONTINUED

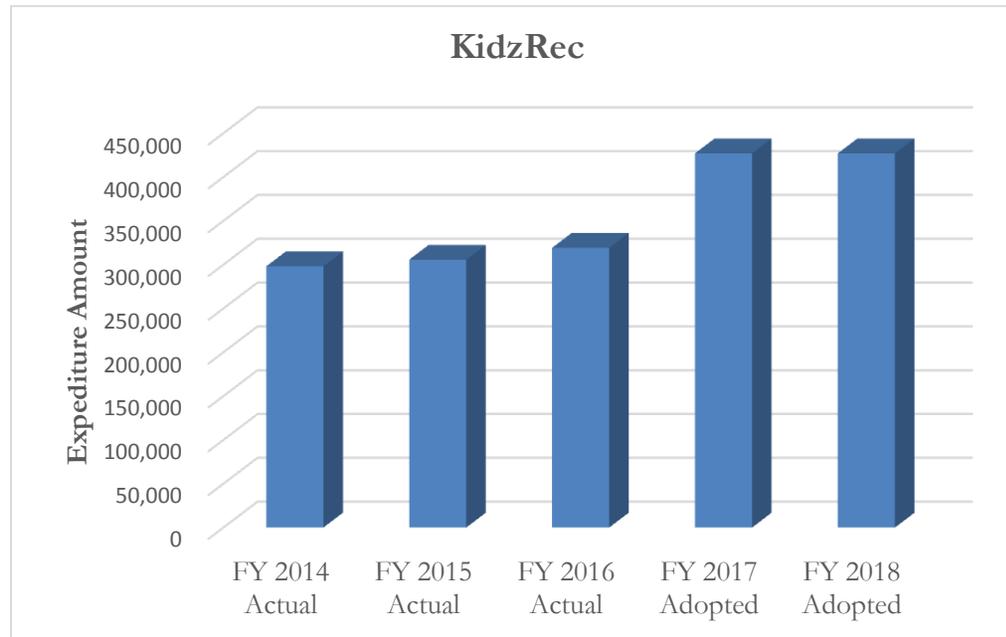
Account Number	Account Name	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Adopted Budget	FY 2018 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Capital Outlay:</i>								
4-100-71200-8101	Machinery and Equipment					2,000	2,000	#DIV/0!
4-100-71200-8105	Motor & Vehide Equipment	0	13,190	0	0	0	0	#DIV/0!
4-100-71200-8202	Furniture & Fixtures	0	151	0	4,800	0	(4,800)	-100.00%
4-100-71200-8207	Data Processing Equipment	637	9,091	0	500	0	(500)	-100.00%
 <i>Program Budget:</i>								
<i>Contractual Services:</i>								
4-100-71200-3180-001	Contractual Services - Enterprise	112,776	104,321	123,446	85,021	85,021	0	0.00%
4-100-71200-3500-001	Printing	15,964	16,221	15,449	26,942	26,942	0	0.00%
4-100-71200-3600-001	Advertising	1,306	1,083	950	5,005	5,005	0	0.00%
 <i>Other Charges:</i>								
4-100-71200-5210-001	Postal Service	14,234	14,397	16,139	12,000	12,000	0	0.00%
4-100-71200-5410-001	Lease/Purchase Equipment	319	280	330	0	0	0	#DIV/0!
4-100-71200-5420-001	Lease/Rent Building	146	0		0	0	0	#DIV/0!
4-100-71200-5430-001	School Rental Proceeds	13,503	12,433	2,959	3,600	3,600	0	0.00%
4-100-71200-5440-001	Punky Riley Proceeds (Scholarship)	1,200	0	707	0	0	0	#DIV/0!
4-100-71200-5520-001	Fares	18,493	9,692	17,580	7,739	7,739	0	0.00%
4-100-71200-5897-001	Bank Service Charges	5,152	4,694	7,044	3,800	3,800	0	0.00%
 <i>Materials and Supplies:</i>								
4-100-71200-6001-001	Office Supplies	1,577	788	846	4,224	4,224	0	0.00%
4-100-71200-6002-001	Food Supplies	4,777	4,191	2,142	3,180	3,180	0	0.00%
4-100-71200-6011-001	Uniforms and Wearing Apparel	767	1,319	660	2,000	2,000	0	0.00%
4-100-71200-6013-001	Educational/Recreational Supplies	7,067	16,145	11,083	11,255	13,713	2,458	21.84%
4-100-71200-6015-001	Merchandise/Resale	148,113	151,145	177,815	90,975	90,975	0	0.00%

**PARKS AND RECREATION, CONTINUED**

<b>Account Number</b>	<b>Account Name</b>	<b>FY 2014 Actual Expenditures</b>	<b>FY 2015 Actual Expenditures</b>	<b>FY 2016 Actual Expenditures</b>	<b>FY 2017 Adopted Budget</b>	<b>FY 2018 Adopted Budget</b>	<b>\$ Increase (Decrease)</b>	<b>% Increase (Decrease)</b>
<i>Refunds:</i>								
4-100-71200-9203-001	Refunds	6,276	15,936	7,896	4,000	4,000	0	0.00%
<b>TOTAL PARKS AND RECREATION:</b>		<b>741,959</b>	<b>781,832</b>	<b>792,063</b>	<b>695,697</b>	<b>706,617</b>	<b>10,920</b>	<b>1.57%</b>

### 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 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Adopted Budget	FY 2018 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>KIDZREC</u></b>		<b><u>KidzRec SERVICES FUND</u></b>						
		<b><u>Fund 141</u></b>						
<b><u>KidzRec (SHES) - 001</u></b>								
		<i>Sandy Hook Elementary School</i>						
<b><i>Salaries &amp; Wages:</i></b>								
4-141-71300-1100-001	Salaries & Wages – Full Time	32,348	38,328	48,165.00	50,283	50,283	219,407	436.34%
4-141-71300-1300-001	Saleries & Wages - Part Time	49,702	55,833	42,979	55,000	55,000	258,514	470.03%
<b><i>Employee Benefits:</i></b>								
4-141-71300-2100-001	FICA/Medicare - Employer	9,443	6,548	7,095.00	8,170	8,170	39,426	482.57%
4-141-71300-2210-001	Virginia Retirement System	4,430	4,031.00	5,577	5,029	5,029	24,096	479.14%
4-141-71300-2310-001	Hospitalization Insurance	0	1,561	7,057	11,960	11,960	32,538	272.06%
4-141-71300-2400-001	Group Life Insurance	170	158	219	354	354	1,255	354.61%
4-141-71300-2500-001	VRS Health Credit	0	0	0	90	90	180	200.00%
4-141-71300-2600-001	Unemployment Insurance	1,040	1,101	1,390	400	400	4,331	1082.75%
4-141-71300-2700-001	Worker's Compensation Insurance	0	0	0	1,600	1,600	3,200	200.00%
4-141-71300-2900-001	Annual and Sick	0	0	0	4,243	4,243	8,486	200.00%
<b><i>Contractual Services:</i></b>								
4-141-71300-3150-001	Professional Services	1,179	443	466	800	800	3,688	461.00%
4-141-71300-3310-001	Repairs & Maintenance	0	0	0	1,000	1,000	2,000	200.00%
4-141-71300-3320-001	Maintenance and Service Contract	0	0	0	400	400	800	200.00%
4-141-71300-3500-001	Printing	321	157.48	734	80	80	1,373	1716.64%
4-141-71300-3600-001	Advertising	306	0	149.82	400	400	1,255	313.84%
<b><i>Other Charges:</i></b>								
4-141-71300-5210-001	Postal Service	0	0	76.31	60	60	196	327.18%
4-141-71300-5230-001	Telecommunications	1,118	594.00	1,441	1,680	1,680	6,513	387.67%

**RECREATION & CULTURE**

**GENERAL FUND**

<b>Account Number</b>	<b>Account Name</b>	<b>FY 2014 Actual Expenditures</b>	<b>FY 2015 Actual Expenditures</b>	<b>FY 2016 Actual Expenditures</b>	<b>FY 2017 Adopted Budget</b>	<b>FY 2018 Adopted Budget</b>	<b>\$ Increase (Decrease)</b>	<b>% Increase (Decrease)</b>
4-141-71300-5305-001	Auto Insurance	0	0	0	0	0	0	0.00%
4-141-71300-5308-001	General Liability Insurance	0	867	13.04	0	0	880	0.00%
4-141-71300-5410-001	Lease/Rent Equipment	0	0	0	240	240	480	200.00%
4-141-71300-5420-001	Lease/Rent Building	9,600	9,600	7,386	7,400	7,400	41,386	559.27%
4-141-71300-5510-001	Travel/Mileage	1	14	37.36	60	60	173	287.83%
1-141-71300-5530-001	Food & Lodging	0	0	0	243	243	486	200.00%
4-141-71300-5540-001	Convention, Training, & Education	0	0	0	600	600	1,200	200.00%
4-141-71300-5810-001	Dues & Association Membership	0	0	0	96	96	192	200.00%
4-141-71300-5897-001	Bank Service Charge	2,821	1,546	383	1,200	1,200	7,150	595.83%
<b><i>Materials and Supplies:</i></b>								
4-141-71300-6001-001	Office Supplies	48	168	195.39	720	720	1,852	257.18%
4-141-71300-6002-001	Food Supplies	8,753	7,615	4,420	8,000	8,000	36,788	459.84%
4-141-71300-6008-001	Vehicles Supplies (Gas)	0	0	0	160	160	320	200.00%
4-141-71300-6011-001	Uniforms	0	0	0	320	320	640	200.00%
4-141-71300-6014-001	Operating Supplies	1,499	1,188	2,307	2,600	2,600	10,194	392.08%
4-141-71300-6015-001	Trips and Tickets	4,255	5,616	4,647.88	5,400	5,400	25,318	468.86%
<b><i>Capital Outlay:</i></b>								
4-141-71300-8207-001	EDP Equipment	0	0	0	1,600	1,600	3,200	200.00%
<b>TOTAL SHES - 001:</b>	<b>Subtotal Sandy Hook</b>	<b>127,034</b>	<b>135,368</b>	<b>134,739</b>	<b>170,188</b>	<b>170,188</b>	<b>653,639</b>	<b>384.07%</b>

RECREATION & CULTURE

GENERAL FUND

Account Number	Account Name	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Adopted Budget	FY 2018 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>KIDZREC</u></b>								
<b><u>KidzRec (WWRES) - 002</u></b>								
<i>W W Robinson Elementary</i>								
<b>Salaries &amp; Wages:</b>								
4-141-71300-1100-002	Salaries & Wages – Full Time	37,669	39,847	49,452.00	50,283	50,283	202,479	402.68%
4-141-71300-1300-002	Salaries & Wages – Part Time	42,578	44,609	40,195	55,000	55,000	207,226	376.77%
<b>Employee Benefits:</b>								
4-141-71300-2100-002	FICA/Medicare - Employer	5,569	5,774	6,417.00	8,170	8,170	31,132	381.05%
4-141-71300-2210-002	Virginia Retirement System	4,653	4,275	5,815	5,029	5,029	20,524	408.11%
4-141-71300-2310-002	Hospitalization Insurance	11,976	11,423	13,999	11,960	11,960	49,326	412.43%
4-141-71300-2400-002	Group Life Insurance	179	168	244	354	354	1,295	365.90%
4-141-71300-2500-002	VRS Health Credit	0	0	0.00	90	90	270	300.00%
4-141-71300-2600-002	Unemployment Insurance	1,074	516	1,382	400	400	2,024	506.00%
4-141-71300-2700-002	Worker's Compensation Insurance	0	0	0	1,600	1,600	4,800	300.00%
4-141-71300-2900-002	Annual and Sick	0	0	0	4,243	4,243	12,729	300.00%
<b>Contractual Services:</b>								
4-141-71300-3150-002	Professional Services	635	456	515	800	800	2,736	342.00%
4-141-71300-3310-002	Repairs & Maintenance	0	0	0	1,000	1,000	3,000	300.00%
4-141-71300-3320-002	Maintenance and Service Contract	0	0	0	400	400	1,200	300.00%
4-141-71300-3500-002	Printing	321	146	734	80	80	799	998.39%
4-141-71300-3600-002	Advertising	292	0	148.91	400	400	1,057	264.29%
<b>Other Charges:</b>								
4-141-71300-5210-002	Postal Service	0	2	76.31	60	60	258	430.38%
4-141-71300-5230-002	Telecommunications	1,346	527	1,427	1,680	1,680	5,648	336.17%

**RECREATION & CULTURE**

**GENERAL FUND**

<b>Account Number</b>	<b>Account Name</b>	<b>FY 2014 Actual Expenditures</b>	<b>FY 2015 Actual Expenditures</b>	<b>FY 2016 Actual Expenditures</b>	<b>FY 2017 Adopted Budget</b>	<b>FY 2018 Adopted Budget</b>	<b>\$ Increase (Decrease)</b>	<b>% Increase (Decrease)</b>
4-141-71300-5305-002	Auto Insurance	0	0	0	0	0	0	0.00%
4-141-71300-5308-002	General Liability Insurance	0	867	13.04	0	0	880	0.00%
4-141-71300-5410-002	Lease/Rent Equipment	0	0	0	240	240	720	300.00%
4-141-71300-5420-002	Lease/Rent Building	9,000	9,600	7,427	7,400	7,400	30,227	408.47%
4-141-71300-5510-002	Travel/Mileage	1	10	37.24	60	60	226	376.83%
1-141-71300-5530-002	Food & Lodging	0	0	0	243	243	730	300.00%
4-141-71300-5540-002	Convention, Training, & Education	0	0	0	600	600	1,800	300.00%
4-141-71300-5810-002	Dues & Association Membership	0	0	0	96	96	288	300.00%
4-141-71300-5897-002	Bank Service Charge	0	100	811	1,200	1,200	4,511	375.92%
<b><i>Materials and Supplies:</i></b>								
4-141-71300-6001-002	Office Supplies	35	151	195	720	720	2,471	343.24%
4-141-71300-6002-002	Food Supplies	8,751	6,686	4,238.95	8,000	8,000	26,174	327.18%
4-141-71300-6008-002	Vehicles Supplies (Gas)	0	0	0	160	160	480	300.00%
4-141-71300-6011-002	Uniforms	0	0	0	320	320	960	300.00%
4-141-71300-6014-002	Operating Supplies	1,958	1,605	2,029.00	2,600	2,600	9,476	364.46%
4-141-71300-6015-002	Trips and Tickets	3,691	4,613	4,641	5,400	5,400	21,763	403.01%
<b><i>Capital Outlay:</i></b>								
4-141-71300-8207-002	EDP Equipment	0	0	0	1,600	1,600	4,800	300.00%
<b>TOTAL WWRES - 002: Subtotal WW Robinson</b>		<b>129,728</b>	<b>131,375</b>	<b>139,798</b>	<b>170,188</b>	<b>170,188</b>	<b>571,089</b>	<b>335.56%</b>

**RECREATION & CULTURE**

**GENERAL FUND**

Account Number	Account Name	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Adopted Budget	FY 2018 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>KIDZREC</u></b>								
<b><u>KidzRec ALES - 003</u></b>								
<i>Ashby Lee Elementary</i>								
<b>Salaries &amp; Wages:</b>								
4-141-71300-1100-003	Salaries & Wages – Full Time	0	1,607	5,021.00	25,140	25,140	31,768	126.36%
4-141-71300-1300-003	Salaries & Wages – Part Time	25,968	22,884	22,559	25,000	25,000	96,411	385.64%
<b>Employee Benefits:</b>								
4-141-71300-2100-003	FICA/Medicare - Employer	1,858	2,103	2,113.00	3,894	3,894	9,968	255.98%
4-141-71300-2210-003	Virginia Retirement System	3	0	640	2,514	2,514	3,157	125.58%
4-141-71300-2310-003	Hospitalization Insurance	0	0	761	5,980	5,980	6,741	112.72%
4-141-71300-2400-003	Group Life Insurance	15	0	25	177	177	217	122.73%
4-141-71300-2500-003	VRS Health Credit	0	0	0	45	45	45	100.00%
4-141-71300-2600-003	Unemployment Insurance	339	307	507	200	200	1,353	676.50%
4-141-71300-2700-003	Worker's Compensation Insurance	0	0	0	800	800	800	100.00%
4-141-71300-2900-003	Annual and Sick	0	0	0	2,122	2,122	2,122	100.00%
<b>Contractual Services:</b>								
4-141-71300-3150-003	Professional Services	309	125	168	400	400	1,002	250.50%
4-141-71300-3310-003	Repairs & Maintenance	0	0	0	1,000	1,000	1,000	100.00%
4-141-71300-3320-003	Maintenance and Service Contract	0	0	0	200	200	200	100.00%
4-141-71300-3500-003	Printing	266	42	269	40	40	617	1541.38%
4-141-71300-3600-003	Advertising	67	0	106.06	200	200	373	186.37%
<b>Other Charges:</b>								
4-141-71300-5210-003	Postal Service	0	0	34.65	30	30	65	215.50%
4-141-71300-5230-003	Telecommunications	382	135	541	840	840	1,898	225.99%

**RECREATION & CULTURE**

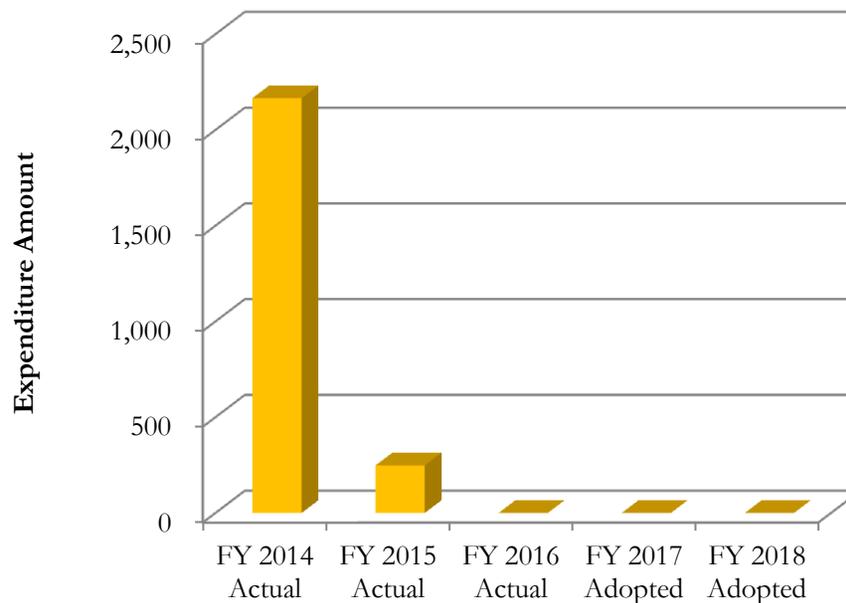
**GENERAL FUND**

<b>Account Number</b>	<b>Account Name</b>	<b>FY 2014 Actual Expenditures</b>	<b>FY 2015 Actual Expenditures</b>	<b>FY 2016 Actual Expenditures</b>	<b>FY 2017 Adopted Budget</b>	<b>FY 2018 Adopted Budget</b>	<b>\$ Increase (Decrease)</b>	<b>% Increase (Decrease)</b>
4-141-71300-5305-003	Auto Insurance	0	0	0	0	0	0	0.00%
4-141-71300-5308-003	General Liability Insurance	0	0	6.53	0	0	7	0.00%
4-141-71300-5410-003	Lease/Rent Equipment	0	0	0	120	120	120	100.00%
4-141-71300-5420-003	Lease/Rent Building	7,200	7,200	6,793	7,400	7,400	28,593	386.39%
4-141-71300-5510-003	Travel/Mileage	0	1	15.61	30	30	47	156.10%
1-141-71300-5530-003	Food & Lodging	0	0	0	122	122	122	100.00%
4-141-71300-5540-003	Convention, Training, & Education	0	0	0	300	300	300	100.00%
4-141-71300-5810-003	Dues & Association Membership	0	0	0	48	48	48	100.00%
4-141-71300-5897-003	Bank Service Charge	0	0	0	600	600	600	100.00%
<b>Materials and Supplies:</b>								
4-141-71300-6001-003	Office Supplies	35	55	83.19	360	360	534	148.22%
4-141-71300-6002-003	Food Supplies	2,065	2,366	1,617	4,000	4,000	10,048	251.20%
4-141-71300-6008-003	Vehicles Supplies (Gas)	0	0	0	80	80	80	100.00%
4-141-71300-6011-003	Uniforms	0	0	0	160	160	160	100.00%
4-141-71300-6014-003	Operating Supplies	443	604	664.00	1,300	1,300	3,011	231.62%
4-141-71300-6015-003	Trips and Tickets	2,395	1,512	2,709	2,700	2,700	9,316	345.04%
<b>Capital Outlay:</b>								
4-141-71300-8207-003	EDP Equipment	0	0	0	800	800	800	100.00%
<b>TOTAL ALES - 003:</b>	<b>Subtotal Ashby Lee</b>	<b>41,345</b>	<b>38,941</b>	<b>44,633</b>	<b>86,602</b>	<b>86,602</b>	<b>211,521</b>	<b>244.25%</b>
	<b>TOTAL Kidz Rec:</b>	<b>298,107</b>	<b>305,685</b>	<b>319,171</b>	<b>426,978</b>	<b>426,978</b>	<b>1,436,249</b>	<b>336.38%</b>

### 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

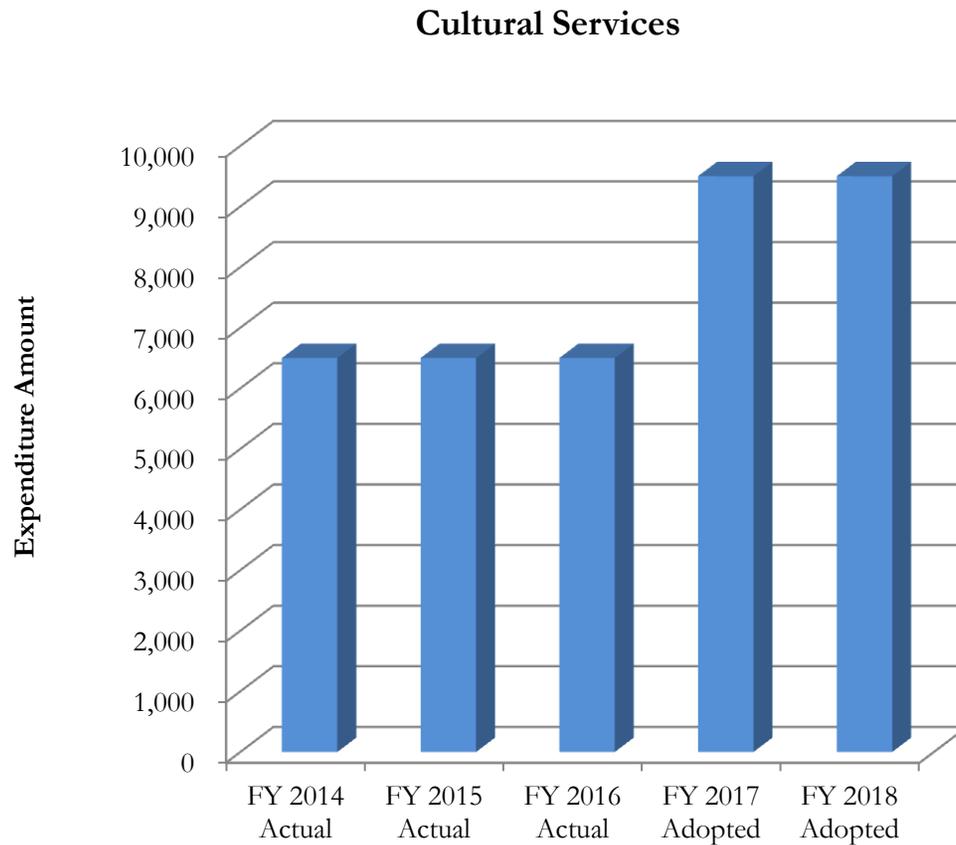


TV Translators Expenditures

<u>Account Number</u>	<u>Account Name</u>	<u>FY 2014 Actual Expenditures</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>\$ Increase (Decrease)</u>	<u>% Increase (Decrease)</u>
<b><u>OPERATION OF TV TRANSLATORS (71500):</u></b>								
<i>Contractual Services:</i>								
4-100-71500-3310	Repairs & Maintenance	0	0	0	0	0	0	#DIV/0!
<i>Other Charges:</i>								
4-100-71500-5110	Electrical Services	2,166	248	0	0	0	0	#DIV/0!
4-100-71500-5420	Lease/Rent Building	0	0	0	0	0	0	#DIV/0!
<b>TOTAL OPERATION OF TV TRANSLATORS:</b>		<b>2,166</b>	<b>248</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>#DIV/0!</b>

### 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.



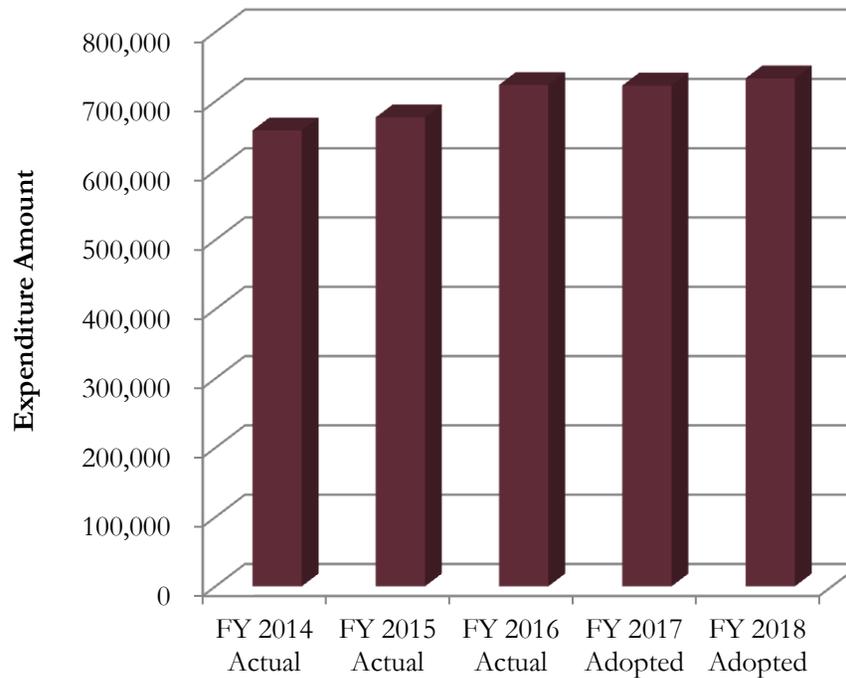
**Cultural Services Expenditures**

<b>Account Number</b>	<b>Account Name</b>	<b>FY 2014 Actual Expenditures</b>	<b>FY 2015 Actual Expenditures</b>	<b>FY 2016 Actual Expenditures</b>	<b>FY 2017 Adopted Budget</b>	<b>FY 2018 Adopted Budget</b>	<b>\$ Increase (Decrease)</b>	<b>% Increase (Decrease)</b>
<b><u>CULTURAL SERVICES (72600):</u></b>								
<i>Other Charges:</i>								
4-100-72600-5663	Shenandoah Valley Music Festival	5,000	5,000	5,000	3,000	3000	0	0.00%
4-100-72600-5664	Support of the Local Arts	0	0	0	5,000	5000	0	0.00%
4-100-72600-5668	Northern Virginia 4-H Center	1,500	1,500	1,500	1,500	1500	0	0.00%
<b>TOTAL CULTURAL SERVICES:</b>		<b>6,500</b>	<b>6,500</b>	<b>6,500</b>	<b>9,500</b>	<b>9500</b>	<b>0</b>	<b>0.00%</b>

## 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 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Adopted Budget	FY 2018 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>LIBRARY ADMINISTRATION (73100):</u></b>								
<i>Salaries &amp; Wages:</i>								
4-100-73100-1100	Salaries & Wages - Regular	294,886	296,717	341,069	348,160	348,160	(0)	0.00%
4-100-73100-1300	Salaries & Wages - Part-Time	92,463	99,942	104,575	103,215	103,215	(0)	0.00%
<i>Employee Benefits:</i>								
4-100-73100-2100	FICA/Medicare - Employer	28,285	30,217	32,529	34,530	34,530	0	0.00%
4-100-73100-2210	Virginia Retirement System	36,831	32,925	38,988	34,259	33,807	(452)	-1.32%
4-100-73100-2215	Hybrid STD/LTD Premium	0	40	469	100	467	367	367.00%
4-100-73100-2310	Hospitalization Insurance	48,583	48,981	65,410	60,211	68,270	8,059	13.39%
4-100-73100-2400	Group Life Insurance	1,416	1,416	1,615	1,810	1,865	55	3.02%
4-100-73100-2500	VRS Health Insurance Credit			437		467		
4-100-73100-2600	Unemployment Insurance	1,026	1,369	896	800	800	0	0.00%
4-100-73100-2700	Workers' Compensation Insurance	406	641	647	650	650	0	0.00%
4-100-73100-2900	Accrued Annual & Sick Leave	0	14,688	0	0		0	#DIV/0!

## LIBRARY ADMINISTRATION, CONTINUED

Account Number	Account Name	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Adopted Budget	FY 2018 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Contractual Services:</i>								
4-100-73100-3120	Professional Services - Audit	4,186	5,105	4,601	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	39,151	32,752	34,222	31,829	33,419	1,590	5.00%
4-100-73100-3310	Repairs & Maintenance	4,418	4,267	2,640	4,000	4,000	0	0.00%
4-100-73100-3320	Maintenance & Service Contract	3,501	3,543	3,524	3,500	3,500	0	0.00%
4-100-73100-3500	Printing	268	201	351	500	500	0	0.00%
4-100-73100-3600	Advertising	605	650	412	650	650	0	0.00%
<i>Other Charges:</i>								
4-100-73100-5110	Electrical Services	18,817	17,932	21,558	18,500	18,500	0	0.00%
4-100-73100-5120	Heating Services	1,853	1,570	561	1,700	1,700	0	0.00%
4-100-73100-5130	Water & Sewer	1,921	1,391	1,989	1,700	1,700	0	0.00%
4-100-73100-5210	Postal Services	704	1,141	708	1,000	1,000	0	0.00%
4-100-73100-5230	Telecommunications	24,278	19,939	16,706	15,600	18,100	2,500	16.03%
4-100-73100-5300	Insurance	6,049	6,967	6,931	7,000	7,000	0	0.00%
4-100-73100-5305	Auto Insurance	441	933	942	950	963	13	1.37%
4-100-73100-5420	Lease/Rent Building	3,600	3,600	3,000	3,600	3,600	0	0.00%

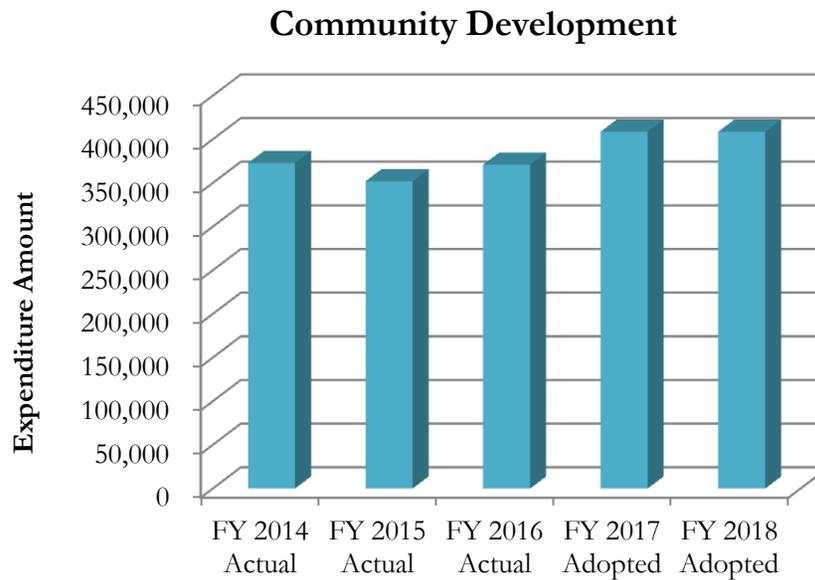
## LIBRARY ADMINISTRATION, CONTINUED

Account Number	Account Name	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Adopted Budget	FY 2018 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-73100-5510	Travel - Mileage	340	734	1,245	750	750	0	0.00%
4-100-73100-5530	Travel - Food & Lodging	219	719	1,495	1,500	1,500	0	0.00%
4-100-73100-5540	Convention, Training, & Education	225	360	761	800	800	0	0.00%
4-100-73100-5810	Dues & Association Membership	1,485	1,150	1,399	1,500	1,500	0	0.00%
<i>Materials and Supplies:</i>								
4-100-73100-6001	Office Supplies	12,538	11,248	13,225	12,000	12,500	500	4.17%
4-100-73100-6005	Laundry/Housekeeping Services	470	610	671	500	700	200	40.00%
4-100-73100-6007	Repairs & Maintenance Supplies	923	658	798	700	700	0	0.00%
4-100-73100-6008	Vehicles Supplies (Gas)	1,634	1,313	789	1,500	1,500	0	0.00%
4-100-73100-6009	Auto Repairs & Maintenance	398	497	0	300	300	0	0.00%
4-100-73100-6012	Books & Supplies	311	0	250	750	750	0	0.00%
4-100-73100-6013	Educational/Recreational Supplies	11,445	10,299	10,082	11,715	10,715	(1,000)	-8.54%
4-100-73100-6014	Operating Supplies	357	332	740	1,500	2,000	500	33.33%
<i>Capital Outlay:</i>								
4-100-73100-8102	Furniture - Replacement	922	1,126	75	3,000	1,000	(2,000)	-66.67%
4-100-73100-8202	Furniture and Fixtures	716	900	414	0	900	900	#DIV/0!
4-100-73100-8207	EDP Equipment	12,275	19,952	6,900	5,780	4,565	(1,215)	-21.02%
<b>TOTAL LIBRARY ADMINISTRATION:</b>		<b>657,947</b>	<b>676,825</b>	<b>723,624</b>	<b>722,659</b>	<b>733,142</b>	<b>10,483</b>	<b>1.45%</b>

## 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 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Adopted Budget	FY 2018 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>COMMUNITY DEVELOPMENT (81100):</u></b>								
<i>Salaries &amp; Wages:</i>								
4-100-81100-1100	Salaries & Wages – Regular	226,502	222,464	230,370	252,897	242,519	(10,378)	-4.10%
4-100-81100-1711	Remuneration/County Planning Commission	2,470	3,460	3,825	5,700	6,000	300	5.26%
4-100-81100-1712	Remuneration/District Planning Commission	500	200	1,000	450	150	(300)	-66.67%
4-100-81100-1713	Remuneration/Board of Zoning Appeals	950	850	1,200	1,500	1,500	0	0.00%
<i>Employee Benefits:</i>								
4-100-81100-2100	FICA/Medicare - Employer	16,275	15,804	17,341	20,031	19,109	(922)	-4.60%
4-100-81100-2210	Virginia Retirement System	28,187	24,743	27,099	24,885	24,255	(630)	-2.53%
4-100-81100-2215	Hybrid STD/LTD Premium	0	267	240	300	322	22	7.33%
4-100-81100-2310	Hospitalization Insurance	41,538	40,857	42,763	44,359	50,436	6,077	13.70%
4-100-81100-2400	Group Life Insurance	1,083	1,058	1,122	1,315	1,299	(16)	-1.22%
4-100-81100-2500	VRS Health Insurance Credit			289		325		
4-100-81100-2600	Unemployment Insurance	454	333	316	280	280	0	0.00%
4-100-81100-2700	Workers' Compensation Insurance	1,810	1,329	1,794	2,318	2,318	0	0.00%
4-100-81100-2900	Accrued Annual and Sick Leave Payout			4,279				
<i>Contractual Services:</i>								
4-100-81100-3150	Professional Services	20,837	10,537	3,000	5,000	5,000	0	0.00%
4-100-81100-3190	Codifying Ordinance	0	0	0	0	0	0	#DIV/0!
4-100-81100-3310	Repairs & Maintenance	0	0	539	0	0	0	#DIV/0!
4-100-81100-3320	Maintenance & Service Contract	3,314	2,248	2,396	2,250	2,250	0	0.00%

County of Shenandoah, Virginia

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FY 2018 Adopted Budget

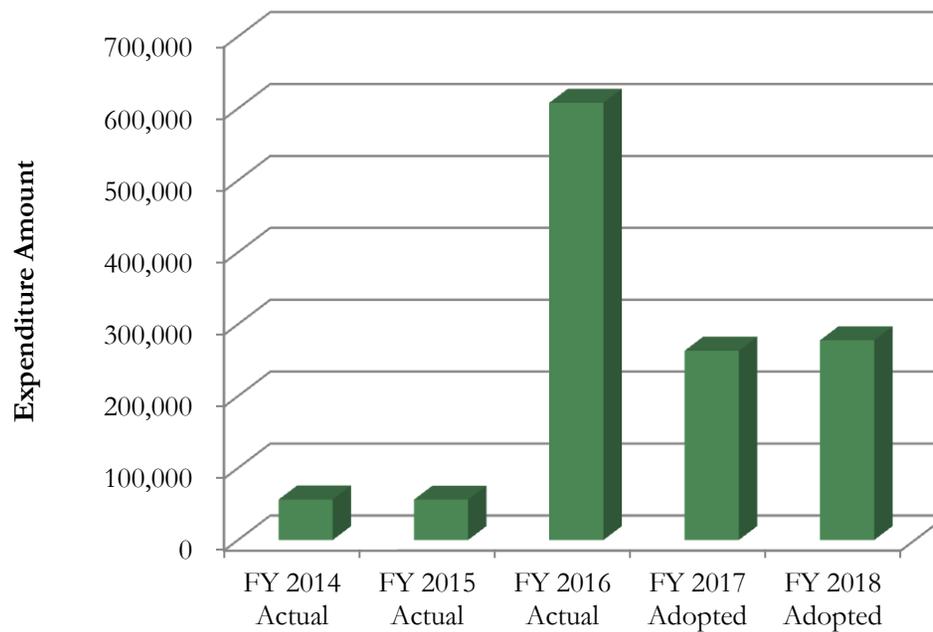
COMMUNITY DEVELOPMENT, CONTINUED

Account Number	Account Name	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Adopted Budget	FY 2018 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-81100-3500	Printing	0	0	175	100	100	0	0.00%
4-100-81100-3600	Advertising	1,683	2,361	1,459	3,000	3,000	0	0.00%
<i>Other Charges:</i>								
4-100-81100-5210	Postal Service	50	60	151	2,250	3,000	750	33.33%
4-100-81100-5230	Telecommunications	2,522	2,635	2,861	2,635	1,000	(1,635)	-62.05%
4-100-81100-5305	Auto Insurance	882	933	942	960	965	5	0.52%
4-100-81100-5510	Mileage	0	0	337	1,740	1,740	0	0.00%
4-100-81100-5530	Food & Lodging	1,199	188	1,657	2,637	2,637	0	0.00%
4-100-81100-5540	Convention, Training, & Education	360	785	1,185	4,159	5,159	1,000	24.04%
4-100-81100-5810	Dues & Association Membership	430	455	1,082	779	1,099	320	41.08%
<i>Materials and Supplies:</i>								
4-100-81100-6001	Office Supplies	1,505	1,490	903	2,000	2,000	0	0.00%
4-100-81100-6008	Vehides Supplies (Gas)	1,079	947	638	1,000	1,000	0	0.00%
4-100-81100-6009	Auto Repairs & Maintenance	1,266	181	0	800	800	0	0.00%
4-100-81100-6012	Book and Subscriptions	0	133	203	0	0	0	#DIV/0!
4-100-81100-6014	Operating Supplies	0	0	0	0	0	0	#DIV/0!
<i>Payment to Joint Operations:</i>								
4-100-81100-7004	Northern Shenandoah Valley Regional Commission	17,713	17,713	21,793	25,483	30,236	4,753	18.65%
<i>Capital Outlay:</i>								
4-100-81100-8202	Furniture and Fixtures	0	0	0	0	250	250	#DIV/0!
4-100-81100-8207	EDP Equipment	274	0	0	0	0	0	#DIV/0!
<b>TOTAL COMMUNITY DEVELOPMENT:</b>		<b>372,882</b>	<b>352,030</b>	<b>370,959</b>	<b>408,828</b>	<b>408,748</b>	<b>(80)</b>	<b>-0.02%</b>

## 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**

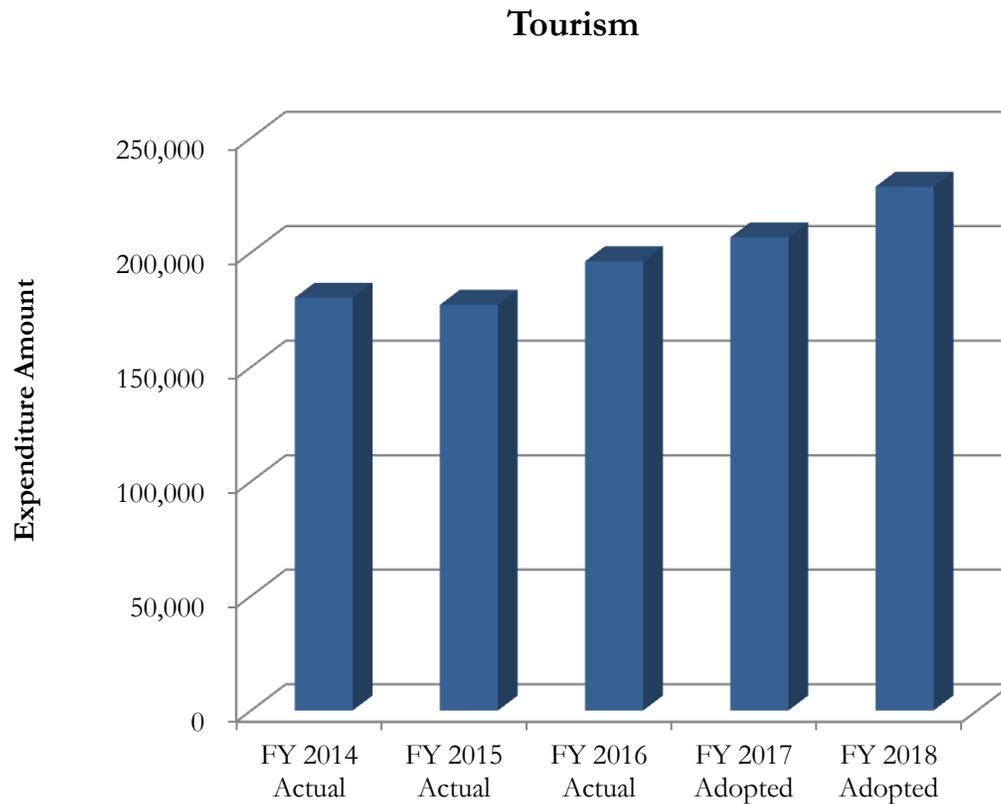
Account Number	Account Name	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Adopted Budget	FY 2018 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>ECONOMIC DEVELOPMENT (\$1500):</u></b>								
<i>Salaries &amp; Wages:</i>								
4-100-81500-1100	Salaries & Wages – Regular	0	0	0	0	0	0	#DIV/0!
<i>Employee Benefits:</i>								
4-100-81500-2100	FICA/Medicare - Employer	0	0	0	0	0	0	#DIV/0!
4-100-81500-2210	Virginia Retirement System	0	0	0	0	0	0	#DIV/0!
4-100-81500-2310	Hospitalization Insurance	0	0	0	0	0	0	#DIV/0!
4-100-81500-2400	Group Life Insurance	0	0	0	0	0	0	#DIV/0!
4-100-81500-2600	Unemployment Insurance	0	0	0	0	0	0	#DIV/0!
4-100-81500-2700	Worker's Compensation Insurance	0	0	0	0	0	0	#DIV/0!
<i>Contractual Services:</i>								
4-100-81500-3160	Professional Services	5,810	878	2,240	17,000	17,000	0	0.00%
4-100-81500-3320	Maintenance & Service Contract	0	0	0	47	47	0	0.00%
4-100-81500-3500	Printing	0	0	40	300	300	0	0.00%
4-100-81500-3600	Advertising	0	0	0	0	0	0	#DIV/0!
<i>Other Charges:</i>								
4-100-81500-5210	Postal Service	0	0	3	100	100	0	0.00%
4-100-81500-5230	Telecommunications	41	0	0	900	900	0	0.00%
4-100-81500-5305	Auto Insurance	0	0	0	0		0	#DIV/0!
4-100-81500-5307	Public Officials Liability Insurance	0	0	0	0		0	#DIV/0!
4-100-81500-5510	Mileage	0	0	75	100	300	200	200.00%
4-100-81500-5530	Food & Lodging	0	0	68	800	800	0	0.00%

## ECONOMIC DEVELOPMENT, CONTINUED

Account Number	Account Name	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Adopted Budget	FY 2018 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-81500-5540	Convention, Training, & Education	0	400	0	500	500	0	0.00%
4-100-81500-5810	Dues & Association Membership	425	186	390	520	545	25	4.81%
4-100-81500-5875	Support of Existing Industry	18,000	18,000	18,066	18,000	18,000	0	0.00%
4-100-81500-5875-001	Support of Existing Industry - Grant Match Project	0	0	550,000	179,166	187,166	8,000	4.47%
4-100-81500-5876	Support of New Industry	152	102	198	2,500	2,500	0	0.00%
<i>Materials and Supplies:</i>								
4-100-81500-6001	Office Supplies	232	200	312	500	500	0	0.00%
4-100-81500-6008	Vehicles Supplies (Gas)	0	0	20	0	0	0	#DIV/0!
4-100-81500-6012	Books and Supplies			158				
<i>Payment to Joint Operations:</i>								
4-100-81500-7004	Shenandoah Valley Partnership	31,586	36,390	36,390	42,812	42,812	0	0.00%
<i>Capital Outlay</i>								
4-100-81500-8202	Furniture and Fixtures					6,300	6,300	#DIV/0!
<b>TOTAL ECONOMIC DEVELOPMENT:</b>		<b>56,245</b>	<b>56,156</b>	<b>607,960</b>	<b>263,245</b>	<b>277,770</b>	<b>14,525</b>	<b>5.52%</b>

# 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**

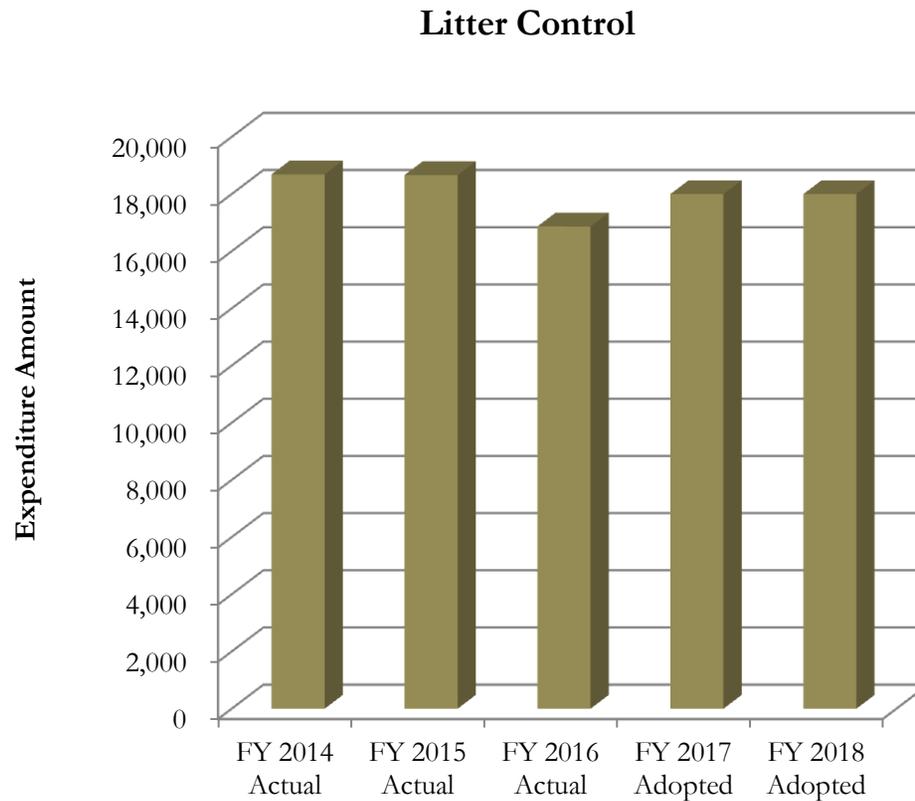
Account Number	Account Name	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Adopted Budget	FY 2018 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>TOURISM (81550):</u></b>								
<i>Salaries &amp; Wages:</i>								
4-100-81550-1100	Salaries & Wages – Regular	43,915	48,687	49,904	50,520	54,405	3,885	7.69%
4-100-81550-1300	Salaries & Wages-Part-Time	0	0	9,568	15,166	15,166	0	0.00%
<i>Employee Benefits:</i>								
4-100-81550-2100	FICA/Medicare - Employer	3,360	3,289	4,114	5,025	5,482	457	9.09%
4-100-81550-2210	Virginia Retirement System	5,302	5,433	5,784	5,168	5,441	273	5.29%
4-100-81550-2310	Hospitalization Insurance	0	0	0	0	0	0	#DIV/0!
4-100-81550-2400	Group Life Insurance	204	234	240	263	291	28	10.79%
4-100-81550-2500	VRS Health Insurance Credit			65		73		
4-100-81550-2600	Unemployment Insurance	200	106	101	40	40	0	0.00%
4-100-81550-2700	Workers' Compensation Insurance	73	865	2,087	220	220	0	0.00%
<i>Contractual Services:</i>								
4-100-81550-3160	Professional Services	8,763	6,868	21,048	15,000	6,750	(8,250)	-55.00%
4-100-81550-3180	Contractual Services	5,654	3,986	10,204	14,100	12,200	(1,900)	-13.48%
4-100-81550-3320	Maintenance & Service Contract	157	144	132	160	160	0	0.00%
4-100-81550-3500	Printing	24,751	8,513	13,979	13,200	20,700	7,500	56.82%
4-100-73100-3600	Advertising	50,346	61,782	49,481	54,300	73,435	19,135	35.24%
<i>Other Charges:</i>								
4-100-81550-5210	Postal Service	5,344	8,509	5,176	7,000	4,900	(2,100)	-30.00%
4-100-81550-5230	Telecommunications	1,377	1,319	1,154	1,445	1,445	0	0.00%
4-100-81550-5510	Mileage	153	460	489	1,000	1,000	0	0.00%

## TOURISM, CONTINUED

Account Number	Account Name	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Adopted Budget	FY 2018 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-81550-5530	Food & Lodging	1,082	718	999	1,325	975	(350)	-26.42%
4-100-81550-5540	Convention, Training, & Education	1,675	913	1,424	1,225	1,100	(125)	-10.20%
4-100-81550-5663	Support of the Local Arts	5,000	5,000	5,000	5,000	5,000	0	0.00%
4-100-81550-5810	Dues & Association Membership	1,870	1,926	2,116	1,570	2,070	500	31.85%
4-100-81550-5878	Support of Tourism Attractions	19,535	17,300	12,137	13,150	16,150	3,000	22.81%
<i>Materials and Supplies:</i>								
4-100-81550-6001	Office Supplies	854	344	446	500	500	0	0.00%
4-100-81550-6008	Vehicles Supplies (Gas)	634	735	488	1,200	1,200	0	0.00%
4-100-81550-6009	Auto Repairs & Maintenance	0	0	0	0	0	0	#DIV/0!
<b>TOTAL TOURISM EXPENDITURES:</b>		<b>180,249</b>	<b>177,128</b>	<b>196,136</b>	<b>206,577</b>	<b>228,704</b>	<b>22,127</b>	<b>10.71%</b>

### LITTER CONTROL

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



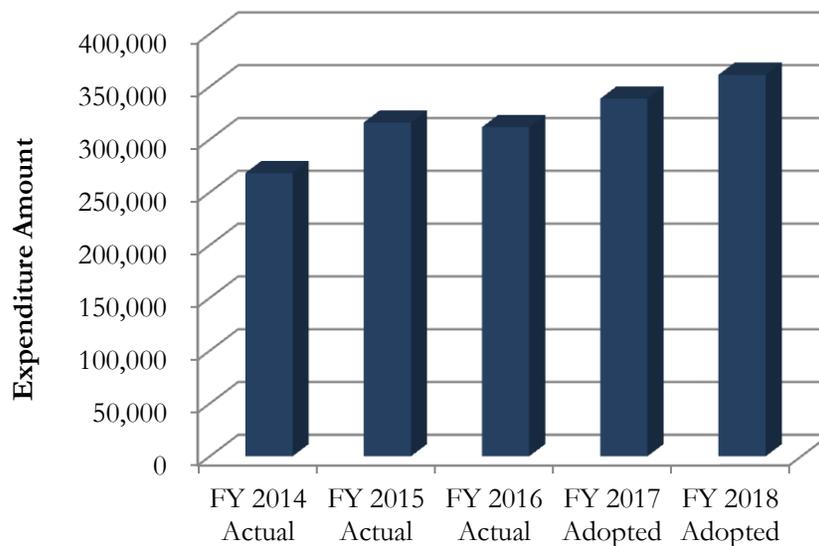
Litter Control Expenditures

Account Number	Account Name	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Adopted Budget	FY 2018 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>LITTER CONTROL (81600):</u></b>								
<i>Other Charges:</i>								
4-100-81600-5672	Litter Control Program	18,689	18,665	16,869	18,000	18,000	0	0.00%
<b>TOTAL LITTER CONTROL PROGRAM:</b>		<b>18,689</b>	<b>18,665</b>	<b>16,869</b>	<b>18,000</b>	<b>18,000</b>	<b>0</b>	<b>0.00%</b>

## 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



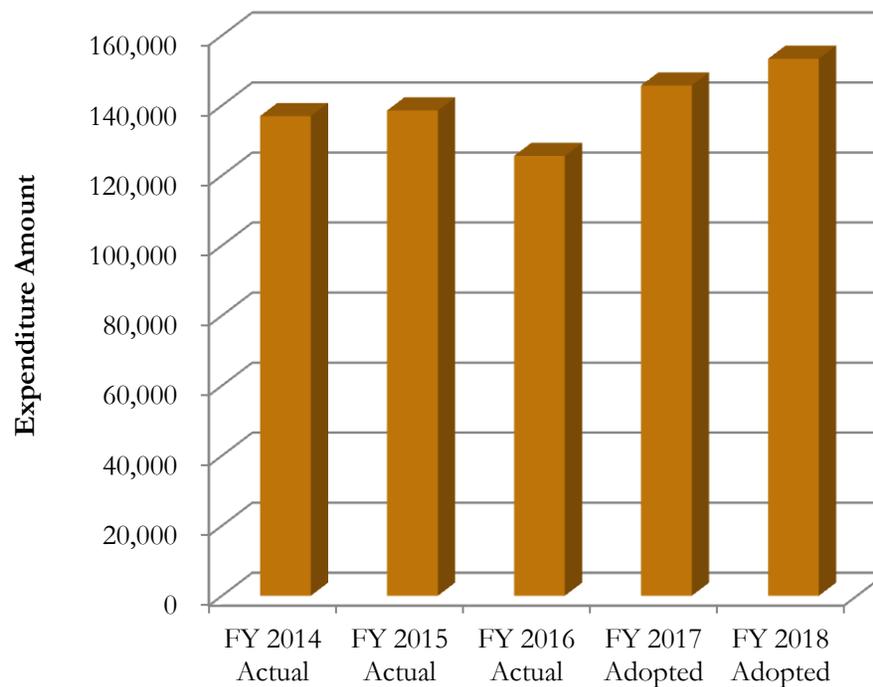
**Soil and Water Conservation District Expenditures**

<u>Account Number</u>	<u>Account Name</u>	<u>FY 2014 Actual Expenditures</u>	<u>FY 2015 Actual Expenditures</u>	<u>FY 2016 Actual Expenditures</u>	<u>FY 2017 Adopted Budget</u>	<u>FY 2018 Adopted Budget</u>	<u>\$ Increase (Decrease)</u>	<u>% Increase (Decrease)</u>
<b><u>SOIL/WATER CONSERVATION DISTRICT (82400):</u></b>								
<i>Salaries &amp; Wages:</i>								
4-100-82400-1100	Salaries & Wages – Regular	189,257	222,973	219,707	238,095	258,978	20,883	8.77%
4-100-82400-1300	Salaries & Wages-Part-Time	0	0	0			0	#DIV/0!
<i>Employee Benefits:</i>								
4-100-82400-2100	FICA/Medicare - Employer	14,463	16,913	16,665	18,214	19,812	1,598	8.77%
4-100-82400-2210	Virginia Retirement System	23,160	24,794	25,222	23,429	25,147	1,718	7.33%
4-100-82400-2215	Hybrid STD/LTD Premium	0	334	373	350	618	268	76.57%
4-100-82400-2310	Hospitalization Insurance	26,423	33,315	25,998	40,428	35,820	-4,608	-11.40%
4-100-82400-2400	Group Life Insurance	890	1,061	1,045	1,238	1,347	109	8.80%
4-100-82400-2500	VRS Health Insurance Credit			283		337		
4-100-82400-2600	Unemployment Insurance	572	641	286	280	286	6	2.14%
4-100-82400-2700	Workers' Compensation Insurance	418	2,954	6,242	530	2,869	2,339	441.32%
4-100-82400-2900	Accrued Annual and Sick Leave Payout			739				
<i>Other Charges:</i>								
4-100-82400-5673	Contribution to Soil/Water Conservation District	11,000	11,000	13,000	14,000	14,000	0	0.00%
4-100-82400-5685	Contribution to Friends of the North Fork	2,000	2,000	2,000	2,000	2,000	0	0.00%
4-100-82400-5688	Shen.Valley Regional Water	0	0	0				
<b>TOTAL SOIL/WATER CONSERVATION DISTRICT:</b>		<b>268,184</b>	<b>315,984</b>	<b>311,560</b>	<b>338,564</b>	<b>361,214</b>	<b>22,650</b>	<b>6.69%</b>

## 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 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Adopted Budget	FY 2018 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>COOPERATIVE EXTENSION SERVICE (83500):</u></b>								
<i>Salaries &amp; Wages:</i>								
4-100-83500-1100	Salaries & Wages – Regular	32,767	33,838	34,684	35,112	35,112	0	0.00%
4-100-83500-1700	Salaries & Wages- Stipend - Summer 4H	0	11,100	11,125	11,000	11,550	550	5.00%
<i>Employee Benefits:</i>								
4-100-83500-2100	FICA/Medicare - Employer	2,058	2,939	2,841	3,527	3,650	123	3.49%
4-100-83500-2210	Virginia Retirement System	4,093	3,776	4,020	3,455	3,512	57	1.64%
4-100-83500-2310	Hospitalization Insurance	12,212	12,459	12,730	12,730	10,814	(1,916)	-15.05%
4-100-83500-2400	Group Life Insurance	157	162	166	183	188	5	2.77%
4100-83500-2500	VRS Health Insurance Credit			45		47		
4-100-83500-2600	Unemployment Insurance	94	75	40	40	40	0	0.00%
4-100-83500-2700	Workers' Compensation Insurance	41	32	31	36	36	0	0.00%
<i>Contractual Services:</i>								
4-100-83500-3166	Contractual Services	435	439	586	600	600	0	0.00%
4-100-83500-3200	School Custodial Fee			495				
4-100-83500-3310	Repairs & Maintenance	0	0	150	200	200	0	0.00%
4-100-83500-3320	Maintenance and Service Contracts	620	490	0	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	40	108	60	60	0	0.00%
4-100-83500-5230	Telecommunications	2,759	2,781	2,870	2,350	2,350	0	0.00%
4-100-83500-5510	Mileage	391	520	117	450	400	(50)	-11.11%

## VIRGINIA COOPERATIVE EXTENSION SERVICE, CONTINUED

Account Number	Account Name	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Adopted Budget	FY 2018 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-100-83500-5540	Convention, Training, & Education	0	164	70	350	350	0	0.00%
4-100-83500-5675	Extension Agents' Salaries	77,922	66,729	52,007	70,415	79,169	8,754	12.43%
4-100-83500-5810	Dues & Association Membership	975	535	635	650	650	0	0.00%
<i>Materials and Supplies:</i>								
4-100-83500-6001	Office Supplies	2,320	2,400	2,400	2,400	2,400	0	0.00%
4-100-83500-6003	Agricultural Supplies	98	93	101	225	225	0	0.00%
4-100-83500-6008	Vehicle Supplies - Fuel	0	0	220	200	250	50	25.00%
<i>Capital Outlay:</i>								
4-100-83500-8202	Furniture & Fixtures	0	2	153	250	250	0	0.00%
<b>TOTAL COOPERATIVE EXTENSION SERVICE:</b>		<b>136,981</b>	<b>138,575</b>	<b>125,600</b>	<b>145,713</b>	<b>153,333</b>	<b>7,620</b>	<b>5.23%</b>

## 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

Account Number	Account Name	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Adopted Budget	FY 2018 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>JUDGMENTS AND SETTLEMENTS (91100):</u></b>								
<i>Contractual Services:</i>								
4-100-91100-3180	Contractual Services	375	445	189	475	475	0	0.00%
<b>TOTAL JUDGMENTS AND SETTLEMENTS:</b>		<b>375</b>	<b>445</b>	<b>189</b>	<b>475</b>	<b>475</b>	<b>0</b>	<b>0.00%</b>

## NON-DEPARTMENTAL, CONTINUED

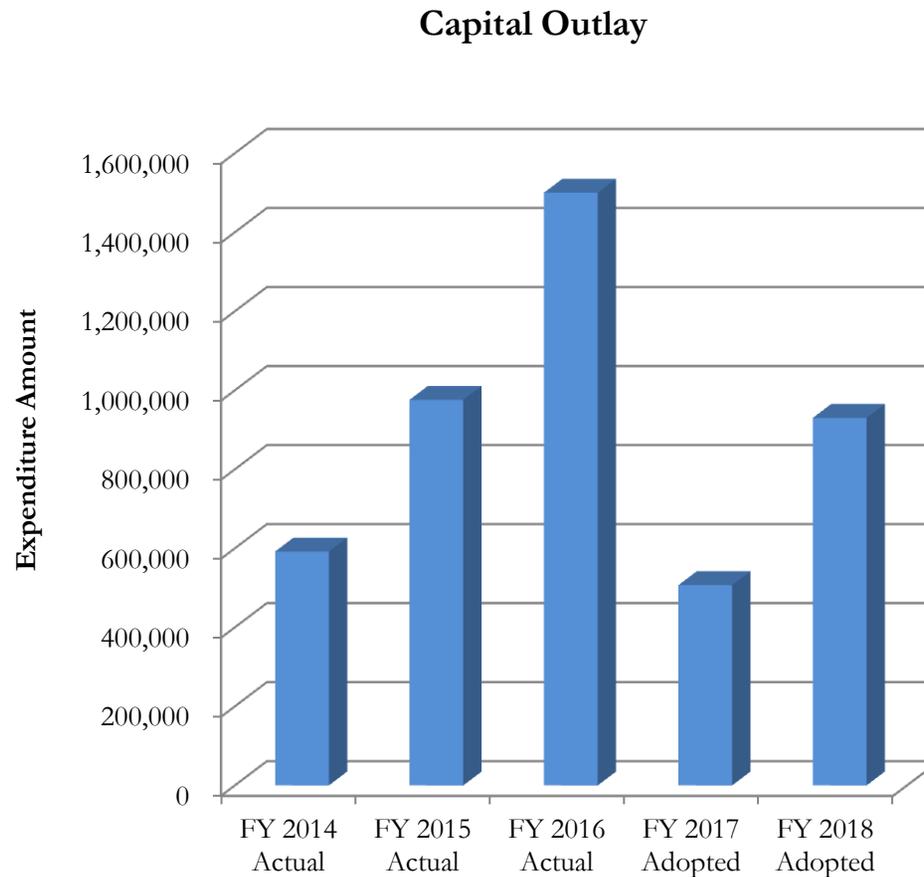
Account Number	Account Name	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Adopted Budget	FY 2018 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b>REVENUE REFUNDS (92100):</b>								
<i>Other Costs:</i>								
4-100-92100-9200	Treasurer's Warrants	0	0	0	100	100	0	0.00%
4-100-92100-9201	Refunds - Erroneously Paid Real Estate	105	3,851	2,878	750	750	0	0.00%
4-100-92100-9202	Refunds - Erroneously Paid Personal Property	5,613	0	704	1,000	1,000	0	0.00%
4-100-92100-9203	Refunds - Building Permits	6,431	10,736	9,329	6,700	6,700	0	0.00%
4-100-92100-9204	Refunds - Zoning Applications	0	200	0	500	500	0	0.00%
4-100-92100-9206	Refunds - Land Use Applications			33				
4-100-92100-9208	Refunds - VCCCA	0	0	0	0	0	0	#DIV/0!
4-100-92100-9209	Refunds - Clerk Copies	0	0	0	0	0	0	#DIV/0!
4-100-92100-9211	Refunds - Fire/Rescue/EMS	50	175	400	0	0	0	#DIV/0!
4-100-92100-9212	Refunds - Refuse Collections	0	239	0	500	500	0	0.00%
4-100-92100-9213	Refunds - Reduction in State Aid	0	84,803	0	0	0	0	#DIV/0!
4-100-92100-9214	Refunds - Insurance Recoveries	0	0	0	15,000	15,000	0	0.00%
<b>TOTAL REVENUE REFUNDS:</b>		<b>12,199</b>	<b>100,005</b>	<b>13,344</b>	<b>24,550</b>	<b>24,550</b>	<b>0</b>	<b>0.00%</b>

## NON-DEPARTMENTAL, CONTINUED

Account Number	Account Name	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Adopted Budget	FY 2018 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>TRANSFERS (92200):</u></b>								
<i>Other Costs:</i>								
4-100-92200-9220	Salaries & Wages – 2% COLA	0	0	0	0	0	0	#DIV/0!
4-100-92200-9221	Salaries & Wages - 2.5% Merit Increase	0	0	91,066	0	0	0	#DIV/0!
4-100-92200-9222	Salaries & Wages - \$750 Bonus	0	0	0	0	0	0	#DIV/0!
4-100-92200-9211	Reserve for Contingencies	0	0	311,665	300,000	300,000	0	0.00%
4-100-92200-9212	Reserve for Contingencies - Fuel	0	0	18,974	50,000	50,000	0	0.00%
4-100-92200-9217	Interest/Penalty Payment	0	0	0	0	0	0	#DIV/0!
4-100-92200-9218	Sunshine Club	800	0	0	0	0	0	#DIV/0!
4-100-92200-9220	Hazardous Duty Increased 1.85% VRS Multiplier	0	0	69,039	0	0	0	#DIV/0!
4-100-93200-0501	Transfer to North Fork Wastewater Treatment Facility (Fund 501)	0	88,559	235,597	164,988	162,068	(2,920)	-1.77%
4-100-93200-0503	Transfer to Landfill Fund (Fund 503)	0	1,274,759	3,988,266	1,340,102	980,732	(359,370)	-26.82%
4-100-92200-9223	Salaries & Wages - 2% Comp Bd	0	0	0	0	0	0	#DIV/0!
<b>TOTAL TRANSFERS:</b>		<b>800</b>	<b>1,363,318</b>	<b>4,714,607</b>	<b>1,855,090</b>	<b>1,492,800</b>	<b>(362,290)</b>	<b>-19.53%</b>

## 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.

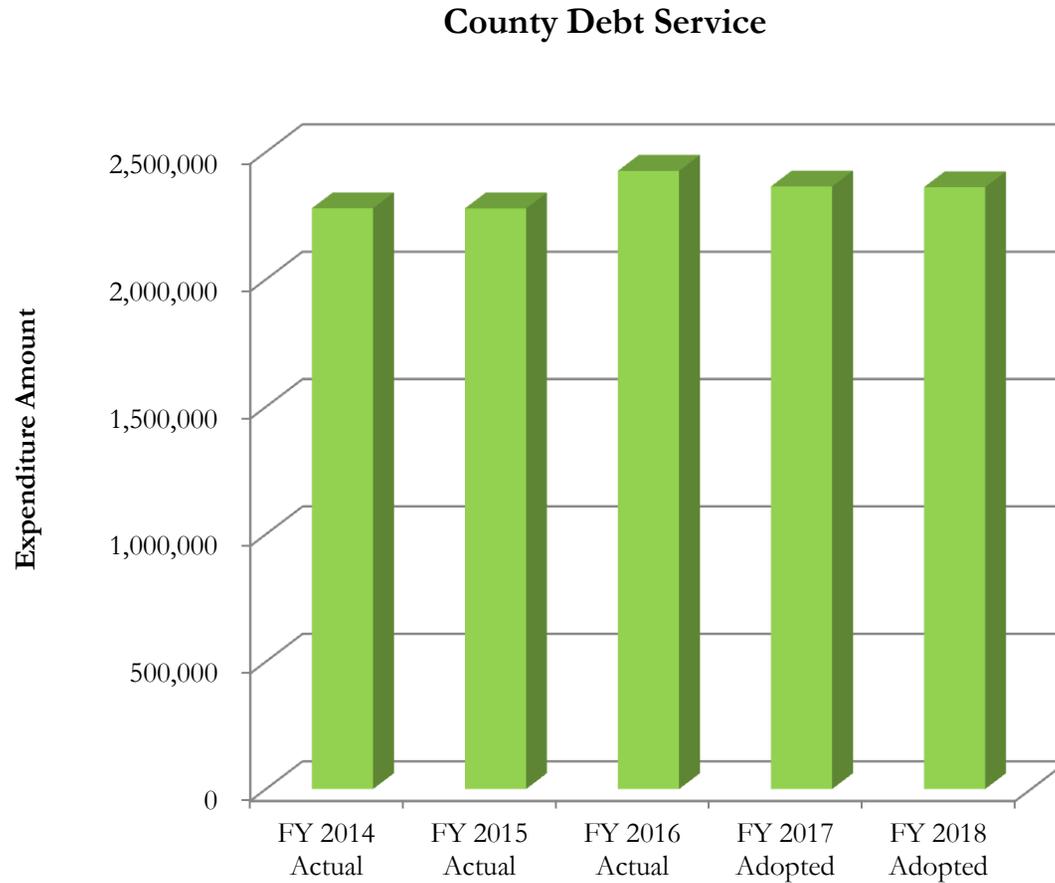


**Capital Outlay Expenditures**

Account Number	Account Name	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Adopted Budget	FY 2018 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b>CAPITAL OUTLAY (94000):</b>								
<i>Capital Outlay:</i>								
4-100-94000-8201	911 Project	0	0	0	0		0	#DIV/0!
4-100-94000-8202	Furniture & Fixtures	0	0	0	0		0	#DIV/0!
4-100-94000-8214	Site Improvements (VDOT TEA21)	43,294	593,298	0	0		0	#DIV/0!
4-100-94000-8218	DHCD-Free Clinic Expansion	394,609	17,269	0	0		0	#DIV/0!
4-100-94000-8219	Battlefield Preservation	9,757	0	0	0		0	#DIV/0!
4-100-94000-8225	Town of New Market Revenue Sharing	0	0	134,762	0		0	#DIV/0!
4-100-94000-8224	Roberts Rd Revenue Sharing Project	0	0	0	0		0	#DIV/0!
4-100-94000-8238	Debt Service-Capital Leases-Principal	0	332,974	0	0		0	#DIV/0!
4-100-94000-8239	Debt Service-Capital Leases-Interest	0	22,945	0	0		0	#DIV/0!
4-100-94000-8242	VCDBG-Toms Brook School Renovation	0	0	0	0		0	#DIV/0!
4-100-94000-8244	DHCD Scatter Site Housing Rehabilitation	143,930	0	0	0		0	#DIV/0!
4-100-94000-8251	County Farm Grant	472	9,651	0	0		0	#DIV/0!
4-100-94000-8252	Purchase of Land	0	0	0	0		0	#DIV/0!
4-100-94000-9400	Capital Outlay Expenditures	0	0	1,365,445	506,910	930,258	423,348	83.52%
<b>TOTAL CAPITAL OUTLAY:</b>		<b>592,062</b>	<b>976,137</b>	<b>1,500,207</b>	<b>506,910</b>	<b>930,258</b>	<b>423,348</b>	<b>83.52%</b>

### 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.



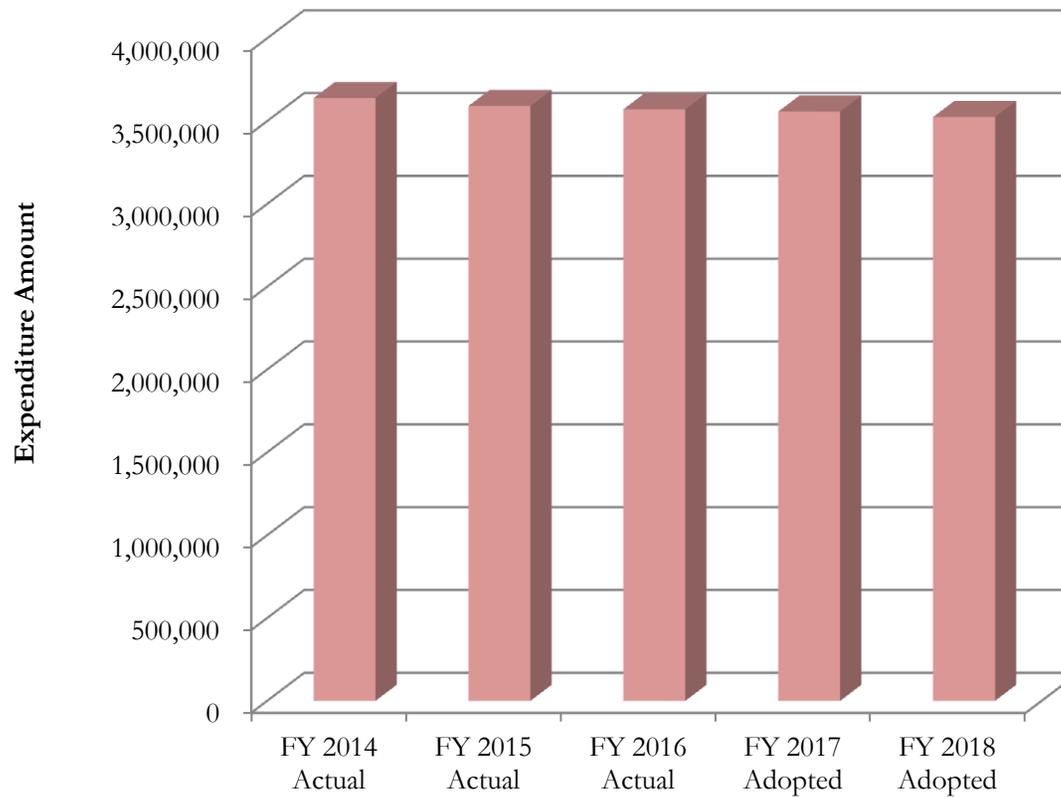
County Debt Service Expenditures

Account Number	Account Name	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Adopted Budget	FY 2018 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>DEBT SERVICE - COUNTY (FUND 209):</u></b>								
4-209-000999-9111	Co. Office - Principal Series 1, 2, 4	160,000	170,000	175,000	185,000	190,000	5,000	2.70%
4-209-000999-9112	Courthouse/HHS - Prin VRA2009B	810,000	840,000	875,000	915,000	965,000	50,000	5.46%
4-209-000999-9113	Mt.Jackson Sewer - Prin C-515332-02	134,931	178,236	183,623	189,173	194,891	5,718	3.02%
4-209-000999-9115	Edinburg School VRA 2012C Principal	0	0	90,000	95,000	95,000	0	0.00%
4-209-000999-9116	Landfill Dozer Capital Lease - Principal	0	0	60,225	0	0	0	#DIV/0!
4-209-000999-9121	Co. Office - Interest Series 1, 2, 4 (2011B)	145,200	137,244	128,928	120,878	112,469	(8,409)	-6.96%
4-209-000999-9122	Courthouse/HHS - Interest VRA2009B	729,334	696,853	659,831	619,637	574,412	(45,225)	-7.30%
4-209-000999-9123	Mt.Jackson Sewer - Int C-515332-02	137,506	94,201	88,814	83,264	77,546	(5,718)	-6.87%
4-209-000999-9125	Edinburg School VRA 2012C Interest	0	162,344	160,738	156,947	152,578	(4,369)	-2.78%
4-209-000999-9126	Landfill Dozer Capital Lease - Interest	0	0	4,150	0	0	0	#DIV/0!
4-209-000999-9190	Bond Issuance Cost	162,344	0	0	0	0	0	#DIV/0!
<b>TOTAL DEBT SERVICE - COUNTY:</b>		<b>2,279,315</b>	<b>2,278,877</b>	<b>2,426,309</b>	<b>2,364,899</b>	<b>2,361,896</b>	<b>(3,003)</b>	<b>-0.13%</b>

### 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 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Adopted Budget	FY 2018 Proposed Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b>DEBT SERVICE - SCHOOLS (FUND 208):</b>								
<i>Principal</i>								
4-208-000999-9110	VPSA - PR Gen Obligation Combined	30,500	0	0	0		0	#DIV/0!
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	1,245,000	1,310,000	1,375,000	1,450,000	1,525,000	75,000	5.17%
4-208-000999-9115	Series 2004(B) VPSA - PR High Schools	201,183	204,324	207,627	211,104	214,764	3,660	1.73%
4-208-000999-9116	QSAB - PR Energy Audit VRA 2010	480,000	480,000	480,000	480,000	465,000	(15,000)	-3.13%
4-208-000999-9120	VPSA - Int Gen Obligation Combined	750	0	0	0		0	#DIV/0!
4-208-000999-9121	VA Lit Loan - Int Elementary Schools	75,480	66,045	56,610	47,175	37,740	(9,435)	-20.00%
4-208-000999-9122	VPSA Annual Administration Fees	1,000	1,100	1,100	1,100	1,100	0	0.00%
4-208-000999-9123	HS Gyms - Interest Series 2002 VPSA	774,563	709,411	640,943	568,905	493,043	(75,862)	-13.33%
4-208-000999-9125	Series 2004(B) VPSA - Int High Schools	121,617	111,276	100,772	90,095	79,235	(10,860)	-12.05%
4-208-000999-9126	QSAB - Int Energy Audit VRA2010	394,799	394,799	394,799	394,799	394,799	0	0.00%
<b>TOTAL DEBT SERVICE - SCHOOLS:</b>		<b>3,639,391</b>	<b>3,591,454</b>	<b>3,571,351</b>	<b>3,557,678</b>	<b>3,525,181</b>	<b>(32,497)</b>	<b>-0.91%</b>

**LANDFILL FUND REVENUES**

Account Name	FY 2014 Actual Revenues	FY 2015 Actual Revenues	FY 2016 Actual Revenues	FY 2017 Adopted Budget	FY 2018 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>LANDFILL FUND REVENUES:</u></b>							
<b><u>Charges for Services:</u></b>							
Solid Waste Collection Charges	1,036,703	1,207,176	1,267,397	1,205,000	1,320,000	115,000	9.54%
<b>Total Charges for Services</b>	<b>1,036,703</b>	<b>1,207,176</b>	<b>1,267,397</b>	<b>1,205,000</b>	<b>1,320,000</b>	<b>115,000</b>	<b>9.54%</b>
<b><u>Other Financing Sources:</u></b>							
Transfer from General Fund	1,483,185	1,274,759	4,000,543	1,340,102	980,732	(359,370)	-26.82%
<b>Total Other Financing Sources</b>	<b>1,483,185</b>	<b>1,274,759</b>	<b>4,000,543</b>	<b>1,340,102</b>	<b>980,732</b>	<b>(359,370)</b>	<b>-26.82%</b>
<b>TOTAL LANDFILL FUND REVENUES:</b>	<b>2,519,888</b>	<b>2,481,935</b>	<b>5,267,940</b>	<b>2,545,102</b>	<b>2,300,732</b>	<b>(244,370)</b>	<b>-9.60%</b>

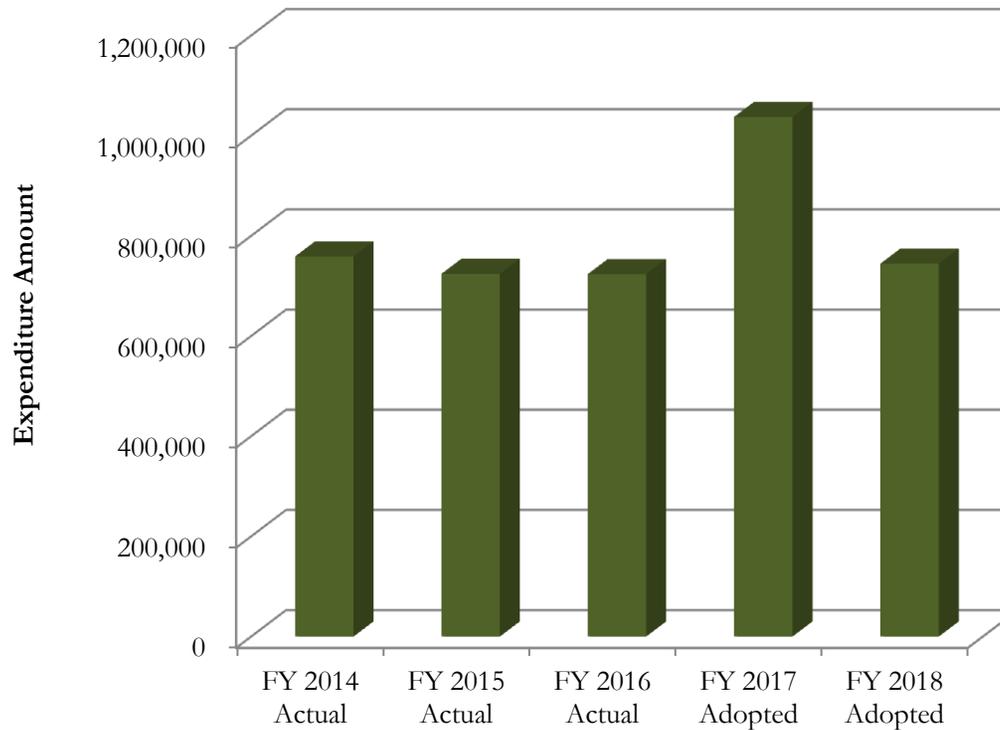
**LANDFILL FUND EXPENDITURE SUMMARY**

	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>\$ Increase</b>	<b>% Increase</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Adopted</b>	<b>(Decrease)</b>	<b>(Decrease)</b>
	<b>Expenditures</b>	<b>Expenditures</b>	<b>Expenditures</b>	<b>Budget</b>	<b>Budget</b>		
<b>LANDFILL FUND EXPENDITURES:</b>							
<i>Solid Waste Management:</i>							
Refuse Collection	758,851	724,084	723,522	1,037,334	744,432	(292,902)	-28.24%
Refuse Disposal	1,410,393	1,350,912	1,411,569	1,507,768	1,556,300	48,532	3.22%
<b>TOTAL LANDFILL FUND EXPENDITURES:</b>	<b>2,169,243</b>	<b>2,074,996</b>	<b>2,135,091</b>	<b>2,545,102</b>	<b>2,300,732</b>	<b>(244,370)</b>	<b>-9.60%</b>

## 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 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Adopted Budget	FY 2018 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>REFUSE COLLECTION (42300):</u></b>								
<i>Salaries &amp; Wages:</i>								
4-503-42300-1100	Salaries & Wages – Regular	204,690	204,404	223,585	208,467	210,136	1,669	0.80%
4-503-42300-1200	Salaries & Wages – Overtime	3,490	2,770	2,255	7,528	7,528	0	0.00%
4-503-42300-1300	Salaries & Wages – Part-Time	155,023	156,765	156,897	158,020	177,161	19,141	12.11%
4-503-42300-1700	Stipend for Services					1,500		
<i>Employee Benefits:</i>								
4-503-42300-2100	FICA/Medicare - Employer	26,882	26,741	27,975	28,612	30,204	1,592	5.56%
4-503-42300-2210	Virginia Retirement System	24,806	22,600	14,717	20,513	20,685	172	0.84%
4-503-42300-2310	Hospitalization Insurance	50,926	52,735	56,495	53,870	53,942	72	0.13%
4-503-42300-2400	Group Life Insurance	953	972	1,042	1,084	1,125	41	3.83%
4-503-42300-2500	VRS Health insurance Credit			282		281		
4-503-42300-2600	Unemployment Insurance	1,473	1,998	915	1,040	1,040	0	0.00%
4-503-42300-2700	Workers' Compensation Insurance	24,398	10,129	16,909	17,130	17,130	0	0.00%
4-503-42300-2800	OPEB Adjustment	(2,442)	5,523	0	0		0	#DIV/0!
<i>Contractual Services:</i>								
4-503-42300-3110	Professional Health Services	2,797	1,466	1,055	765	910	145	18.95%
4-503-42300-3140	Professional Services (Containers)	6,450	3,666	3,381	2,976	3,666	690	23.19%
4-503-42300-3165	Contractual Services (Compactor)	79,340	79,035	75,665	82,773	60,827	(21,946)	-26.51%
4-503-42300-3310	Repairs and Maintenance	0	15,955	21,592	15,000	15,000	0	0.00%
4-503-42300-3500	Printing and Binding	0	53	305	500	500	0	0.00%
4-503-42300-3600	Advertising	87	105	0	1,000	1,000	0	0.00%

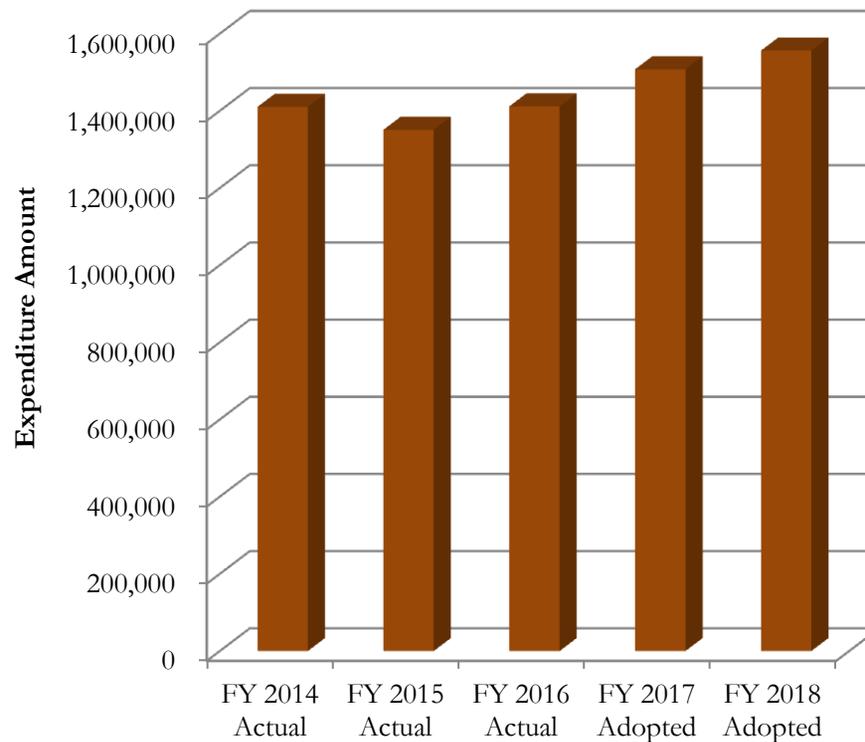
REFUSE COLLECTION, CONTINUED

Account Number	Account Name	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Adopted Budget	FY 2018 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Other Charges:</i>								
4-503-42300-5110	Electrical Services	5,751	7,326	6,528	5,600	5,600	0	0.00%
4-503-42300-5305	Auto Insurance	7,513	8,396	8,010	8,400	8,669	269	3.21%
4-503-42300-5309	Contractors Equipment Insurance	19	13	13	13	13	0	0.00%
4-503-42300-5410	Lease/Purchase Equipment	0	1,125	1,800	1,800	1,800	0	0.00%
4-503-42300-5420	Lease/Rent Building	975	0	0	0	0	0	#DIV/0!
4-503-42300-5850	Miscellaneous Expenses	0	0	0	0	0	0	#DIV/0!
4-503-42300-5870	Hazardous Material Collection	8,010	6,361	4,127	8,000	8,000	0	0.00%
<i>Materials and Supplies:</i>								
4-503-42300-6005	Laundry/Housekeeping Supplies	709	469	259	527	527	0	0.00%
4-503-42300-6007	Repairs & Maintenance Supplies	4,898	5,012	5,449	11,596	11,596	0	0.00%
4-503-42300-6008	Vehides Supplies (Gas)	76,426	55,387	36,753	55,300	49,770	(5,530)	-10.00%
4-503-42300-6009	Auto Repairs & Maintenance	58,982	51,484	39,776	32,920	32,920	0	0.00%
<i>Capital Outlay:</i>								
4-503-42300-8101	Machinery & Equipment	0	0	8,676	313,900	0	(313,900)	-100.00%
4-503-42300-8213	Refuse Containers	16,406	3,594	9,061	0	22,900	22,900	#DIV/0!
4-503-42300-8214	Site Improvements	288	0	0	0	0	0	#DIV/0!
<b>TOTAL REFUSE COLLECTION:</b>		<b>758,851</b>	<b>724,084</b>	<b>723,522</b>	<b>1,037,334</b>	<b>744,432</b>	<b>(292,902)</b>	<b>-28.24%</b>
<b>OPERATIONAL ONLY (LESS CAPITAL OUTLAY):</b>		<b>742,156</b>	<b>720,490</b>	<b>705,785</b>	<b>723,434</b>	<b>721,532</b>	<b>(3,683)</b>	<b>-0.51%</b>

## 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 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Adopted Budget	FY 2018 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>REFUSE DISPOSAL (42400):</u></b>								
<i>Salaries &amp; Wages:</i>								
4-503-42400-1100	Salaries & Wages – Regular	412,334	423,441	433,154	455,390	451,614	(3,776)	-0.83%
4-503-42400-1200	Salaries & Wages – Overtime	6,114	4,065	6,732	8,000	8,000	0	0.00%
4-503-42400-1300	Salaries & Wages – Part-Time	12,508	9,165	8,565	13,696	14,249	553	4.04%
<i>Employee Benefits:</i>								
4-503-42400-2100	FICA/Medicare - Employer	31,335	31,643	33,400	36,497	36,251	(246)	-0.67%
4-503-42400-2210	Virginia Retirement System	51,493	46,932	50,047	44,810	44,298	(512)	-1.14%
4-503-42400-2215	Hybrid STD/LTD Premium			626				
4-503-42400-2310	Hospitalization Insurance	87,073	88,327	83,026	85,363	100,721	15,358	17.99%
4-503-42400-2400	Group Life Insurance	1,979	2,016	2,074	2,368	2,421	53	2.24%
4-503-42400-2500	VRS Health Insurance Credit			562		605		
4-503-42400-2600	Unemployment Insurance	1,067	1,049	460	600	600	0	0.00%
4-503-42400-2700	Workers' Compensation Insurance	14,169	14,654	13,610	14,303	14,303	0	0.00%
4-503-42400-2800	OPEB Adjustment	(4,536)	10,256	0	0	0	0	#DIV/0!
4-503-42400-2810	Safety Apparel Allowance	0	0	1,050	1,275	1,275	0	0.00%
4-503-42400-2900	Accrued Annual and Sick Leave	0	607	7,897	0	0	0	#DIV/0!
<i>Contractual Services:</i>								
4-503-42400-3140	Professional Services	38,116	48,195	52,345	60,400	60,400	0	0.00%
4-503-42400-3180	Professional Services- Engineering	252,144	156,901	231,953	288,500	340,000	51,500	17.85%
4-503-42400-3310	Repairs & Maintenance	3,103	67,265	107,764	21,500	21,500	0	0.00%
4-503-42400-3320	Maintenance & Service Contract	6,318	6,416	7,132	7,078	7,078	0	0.00%
4-503-42400-3500	Printing	0	0	560	500	500	0	0.00%
4-503-42400-3600	Advertising	0	0	241	1,000	1,000	0	0.00%

REFUSE DISPOSAL, CONTINUED

Account Number	Account Name	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Adopted Budget	FY 2018 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Other Charges:</i>								
4-503-42400-5110	Electrical Services	18,030	14,587	20,235	17,489	17,489	0	0.00%
4-503-42400-5120	Heating Services	15,121	7,570	4,343	8,800	8,800	0	0.00%
4-503-42400-5130	Water & Sewer	1,080	1,237	1,571	2,712	2,712	0	0.00%
4-503-42400-5210	Postal Service	568	628	924	900	900	0	0.00%
4-503-42400-5230	Telecommunications	6,389	8,503	9,198	6,500	7,150	650	10.00%
4-503-42400-5309	Contractors Equipment Insurance	3,157	3,099	3,860	3,100	3,100	0	0.00%
4-503-42400-5410	Rent/Lease Equipment	1,530	1,352	3,534	4,000	6,200	2,200	55.00%
4-503-42400-5530	Food & Lodging	362	245	155	150	150	0	0.00%
4-503-42400-5540	Convention, Training, & Education	1,550	1,220	2,071	1,600	1,600	0	0.00%
4-503-42400-5810	Dues & Association Membership	110	120	347	190	190	0	0.00%
4-503-42400-5850	Miscellaneous Expenses	0	80	0	0	0	0	#DIV/0!
4-503-42400-5853	DEQ Permits	23,930	15,557	12,609	9,500	12,350	2,850	30.00%
<i>Materials and Supplies:</i>								
4-503-42400-6001	Office Supplies	2,261	3,197	2,701	2,539	2,539	0	0.00%
4-503-42400-6003	Agricultural Services	1,514	1,742	1,645	2,700	2,700	0	0.00%
4-503-42400-6004	Medical & Lab Supplies	24	0	138	0	0	0	#DIV/0!
4-503-42400-6005	Laundry/Housekeeping Services	1,733	1,135	2,570	1,362	1,362	0	0.00%
4-503-42400-6007	Repairs & Maintenance Supplies	693	1,186	2,858	1,603	1,603	0	0.00%
4-503-42400-6008	Vehicles Supplies (Gas)	123,817	93,582	61,288	93,500	84,150	(9,350)	-10.00%
4-503-42400-6009	Auto Repairs & Maintenance	65,640	55,096	63,765	55,640	55,640	0	0.00%
4-503-42400-6009-001	Auto Repairs & Maintenance	0	0	0	0	0	0	#DIV/0!
4-503-42400-6011	Uniforms and Wearing Apparel	22,186	26,796	27,250	24,957	15,000	(9,957)	-39.90%
4-503-42400-6014	Operating Supplies	107,482	109,488	93,336	78,396	65,000	(13,396)	-17.09%
<i>Payment to Joint Operations:</i>								
4-503-42400-7006	Regional Tire Shredder Payment	23,741	17,136	23,128	15,774	15,774	0	0.00%

REFUSE DISPOSAL, CONTINUED

Account Number	Account Name	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Adopted Budget	FY 2018 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Capital Outlay:</i>								
4-503-42400-8101	Machinery & Equipment	0	5,655	9,264	8,300	4,900	(3,400)	-40.96%
4-503-42400-8102	Furniture and Fixtures	0	286	0	0	0	0	#DIV/0!
4-503-42400-8105	Motor Vehides & Equipment	4,375	0	0	55,000	0	(55,000)	-100.00%
4-503-42400-8106	Construction Vehides & Equipment	0	0	0	0	0	0	#DIV/0!
4-503-42400-8201	Machinery & Equipment			5,207				
4-503-42400-8207	EDP Equipment	0	1,550	0	0	0	0	#DIV/0!
4-503-42400-8214	Site Improvements	71,883	66,473	18,374	7,400	4,800	(2,600)	-35.14%
<i>Other Uses of Funds:</i>								
4-503-42400-9120	Debt Service	0	2,460	0	64,376	137,376	73,000	113.40%
<b>TOTAL REFUSE DISPOSAL:</b>		<b>1,410,393</b>	<b>1,350,912</b>	<b>1,411,569</b>	<b>1,507,768</b>	<b>1,556,300</b>	<b>48,532</b>	<b>3.22%</b>
<b>OPERATIONAL ONLY (LESS CAPITAL OUTLAY):</b>		<b>1,334,134</b>	<b>1,274,487</b>	<b>1,378,724</b>	<b>1,372,692</b>	<b>1,409,224</b>	<b>35,926</b>	<b>2.62%</b>

## NORTH FORK WASTEWATER TREATMENT PLANT REVENUES

Account Name	FY 2014 Actual Revenues	FY 2015 Actual Revenues	FY 2016 Actual Revenues	FY 2017 Adopted Budget	FY 2018 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>NORTH FORK WASTEWATER FUND REVENUES:</u></b>							
<b><u>Charges for Services:</u></b>							
Septage Disposal Revenue	105,479	66,336	65,473	72,664	72,664	0	0.00%
<b>Total Charges for Services</b>	<b>105,479</b>	<b>66,336</b>	<b>65,473</b>	<b>72,664</b>	<b>72,664</b>	<b>0</b>	<b>0.00%</b>
<b><u>Other Financing Sources:</u></b>							
Transfer from General Fund	88,560	88,559	235,597	164,988	162,068	(2,920)	-1.77%
Transfer from Toms Brook-Maurertown Sanitary District	0	0	0	0		0	#DIV/0!
<b>Total Other Financing Sources</b>	<b>88,560</b>	<b>88,559</b>	<b>235,597</b>	<b>164,988</b>	<b>162,068</b>	<b>(2,920)</b>	<b>-1.77%</b>
<b>TOTAL NORTH FORK WASTEWATER FUND REVENUES:</b>	<b>194,039</b>	<b>154,895</b>	<b>301,070</b>	<b>237,652</b>	<b>234,732</b>	<b>(2,920)</b>	<b>-1.23%</b>

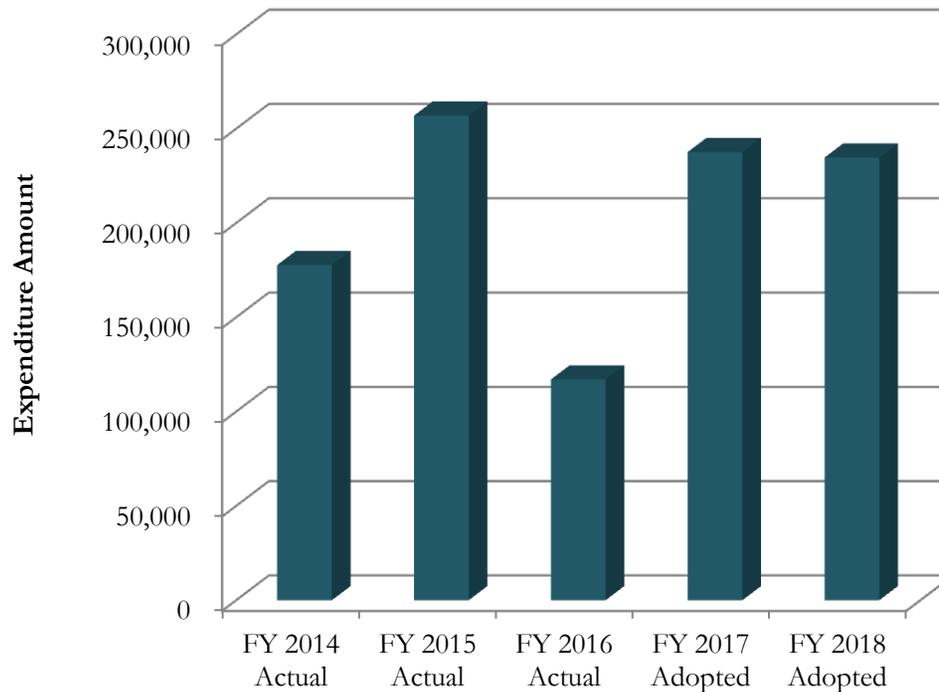
**NORTH FORK WASTEWATER TREATMENT PLANT SUMMARY**

	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Adopted Budget	FY 2018 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>NORTH FORK WASTEWATER FUND EXPENDITURES:</u></b>							
North Fork Wastewater Treatment Plant	177,748	256,978	117,057	237,652	234,732	(2,920)	-1.23%
<b>TOTAL NORTH FORK WASTEWATER FUND EXPENDITURES:</b>	<b>177,748</b>	<b>256,978</b>	<b>117,057</b>	<b>237,652</b>	<b>234,732</b>	<b>(2,920)</b>	<b>-1.23%</b>

## 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**

Account Number	Account Name	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Adopted Budget	FY 2018 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>NORTH FORK WASTEWATER TREATMENT PLANT (42700):</u></b>								
<i>Contractual Services:</i>								
4-501-42700-3310	Maintenance & Repairs	1,762	33,605	1,731	27,500	35,000	7,500	27.27%
4-501-42700-3320	Maintenance & Service Contracts	37,966	89,589	16,736	51,000	46,080	(4,920)	-9.65%
<i>Other Charges:</i>								
4-501-42700-5110	Electrical Service	46,117	40,639	22,274	42,000	45,000	3,000	7.14%
4-501-42700-5210	Postage	29	42	33	50	50	0	0.00%
4-501-42700-5230	Telecommunications	1,137	1,495	959	2,400	2,400	0	0.00%
4-501-42700-5853	DEQ Permits	4,530	9,740	4,307	2,143	2,143	0	0.00%
<i>Materials and Supplies:</i>								
4-501-42700-6009	Repairs and Maintenance Supplies	0	345	12,304	500	500	0	0.00%
4-501-42700-6014	Operating Supplies	13,660	8,378	3,843	12,000	15,000	3,000	25.00%
<i>Capital Outlay:</i>								
4-501-42700-8101	Machinery and Equipment	0	0	0	11,500		(11,500)	-100.00%
4-501-42700-8102	Conversion to UV Disinfection	0	0	20,850	0		0	#DIV/0!
4-501-42700-8999	Depreciation Expense	37,297	37,562	0	0		0	#DIV/0!
<i>Other Uses of Funds:</i>								
4-501-95000-9124	Debt Service	35,251	35,583	34,020	88,559	88,559	0	0.00%
<b>TOTAL NORTH FORK WASTEWATER TREATMENT PLANT:</b>		<b>177,748</b>	<b>256,978</b>	<b>117,057</b>	<b>237,652</b>	<b>234,732</b>	<b>(2,920)</b>	<b>-1.23%</b>

## SCHOOL FUND REVENUES

Account Name	FY 2014 Actual Revenues	FY 2015 Actual Revenues	FY 2016 Actual Revenues	FY 2017 Adopted Budget	FY 2018 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>SCHOOL FUND (FUNDS 205 &amp; 207):</u></b>							
<b><u>Local Revenues:</u></b>							
Transfer from General Fund - Operational	**	23,632,720	25,245,581	25,144,582	25,773,197	628,615	2.50%
Transfer from General Fund - Capital	**	797,788	0	863,304	1,012,749	149,445	17.31%
Other Local Revenues	**	3,526,678	0	3,764,185	3,188,955	-575,230	-15.28%
<b>Total Local Revenues</b>	<b>**</b>	<b>27,957,186</b>	<b>25,245,581</b>	<b>29,772,071</b>	<b>29,974,901</b>	<b>202,830</b>	<b>0.81%</b>
<b><u>State Revenues:</u></b>							
Categorical Aid	**	32,939,247	32,103,275	33,115,229	35,100,300	1,985,071	5.99%
<b>Total State Revenues</b>	<b>**</b>	<b>32,939,247</b>	<b>32,103,275</b>	<b>33,115,229</b>	<b>35,100,300</b>	<b>1,985,071</b>	<b>5.99%</b>
<b><u>Federal Revenues:</u></b>							
Categorical Aid	**	3,946,662	3,166,516	2,869,206	2,980,462	111,256	3.88%
<b>Total Federal Revenues</b>	<b>**</b>	<b>3,946,662</b>	<b>3,166,516</b>	<b>2,869,206</b>	<b>2,980,462</b>	<b>111,256</b>	<b>3.88%</b>
<b>TOTAL SCHOOL FUND:</b>	<b>**</b>	<b>64,843,095</b>	<b>60,515,372</b>	<b>65,756,506</b>	<b>68,055,663</b>	<b>2,299,157</b>	<b>3.50%</b>

\*\* Data unavailable

For further information on the SCPS revenues, please visit [www.shenandoah.k12.va.us/departments/finance](http://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](http://www.shenandoah.k12.va.us/departments/finance).

**Shenandoah County Public Schools Expenditures**

Account Number	Account Name	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Adopted Budget	FY 2018 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>SCHOOL FUND (FUNDS 205 &amp; 207):</u></b>								
<i>Other Charges:</i>								
4-205-06100-0001	Operation of Public Schools	**	62,518,425	64,460,429	65,756,506	68,055,663	2,299,157	3.50%
4-207-65100-9201	School Food Service	2,262,055	2,324,670	2,476,177	2,566,498	2,571,561	5,063	0.20%
<b>TOTAL SCHOOL FUND:</b>		<b>2,262,055</b>	<b>64,843,095</b>	<b>66,936,606</b>	<b>68,323,004</b>	<b>70,627,224</b>	<b>2,304,220</b>	<b>3.37%</b>

\*\* Data unavailable

## SOCIAL SERVICES FUND REVENUES

Account Name	FY 2014 Actual Revenues	FY 2015 Actual Revenues	FY 2016 Actual Revenues	FY 2017 Adopted Budget	FY 2018 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>SOCIAL SERVICES FUND</u></b>							
<b><u>(FUNDS 140 &amp; 141):</u></b>							
<b><u>Local Revenues:</u></b>							
Transfer from General Fund - Operational	840,026	880,922	935,619	1,022,520	1,046,521	24,001	2.35%
Charges for Services	397,445	367,830	390,566	420,000	0	-420,000	-100.00%
Recovered Costs	147,488	127,859	136,032	0	0	0	#DIV/0!
<b>Total Local Revenues</b>	<b>1,384,959</b>	<b>1,376,611</b>	<b>1,462,217</b>	<b>1,442,520</b>	<b>1,046,521</b>	<b>-395,999</b>	<b>-27.45%</b>
<b><u>State Revenues:</u></b>							
Categorical Aid	1,221,559	1,081,313	1,108,611	1,253,000	745,485	-507,515	-40.50%
<b>Total State Revenues</b>	<b>1,221,559</b>	<b>1,081,313</b>	<b>1,108,611</b>	<b>1,253,000</b>	<b>745,485</b>	<b>-507,515</b>	<b>-40.50%</b>
<b><u>Federal Revenues:</u></b>							
Categorical Aid	1,518,089	1,550,957	1,626,184	1,682,000	2,261,390	579,390	34.45%
<b>Total Federal Revenues</b>	<b>1,518,089</b>	<b>1,550,957</b>	<b>1,626,184</b>	<b>1,682,000</b>	<b>2,261,390</b>	<b>579,390</b>	<b>34.45%</b>
<b>TOTAL SOCIAL SERVICES FUND:</b>	<b>4,124,607</b>	<b>4,008,881</b>	<b>4,197,012</b>	<b>4,377,520</b>	<b>4,053,396</b>	<b>-324,124</b>	<b>-7.40%</b>

**SOCIAL SERVICES FUND EXPENDITURES**

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

Social Services Expenditures

<u>Account Number</u>	<u>Account Name</u>	<u>FY 2014 Actual Expenditures</u>	<u>FY 2015 Actual Expenditures</u>	<u>FY 2016 Actual Expenditures</u>	<u>FY 2017 Adopted Budget</u>	<u>FY 2018 Adopted Budget</u>	<u>\$ Increase (Decrease)</u>	<u>% Increase (Decrease)</u>
<b><u>SOCIAL SERVICES FUND (FUNDS 140 and 141):</u></b>								
<i>Other Charges:</i>								
4-140-53100-0001	Social Services Operations	3,751,754	3,649,641	3,957,520	3,957,520	4,053,396	95,876	2.42%
4-141-53100-0001	Seven Bends Daycare Operations	367,756	383,303	420,000	420,000		(420,000)	-100.00%
<b>TOTAL SOCIAL SERVICES FUND:</b>		<b>4,119,510</b>	<b>4,032,944</b>	<b>4,377,520</b>	<b>4,377,520</b>	<b>4,053,396</b>	<b>(324,124)</b>	<b>-7.40%</b>

## CHILDREN'S SERVICES ACT (CSA) FUND REVENUES

Account Name	FY 2014 Actual Revenues	FY 2015 Actual Revenues	FY 2016 Actual Revenues	FY 2017 Adopted Budget	FY 2018 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>CHILDREN SERVICES ACT FUND (FUND 250):</u></b>							
<b><u>Local Revenues:</u></b>							
Transfer from General Fund - Operational	550,985	832,449	1,083,781	1,000,174	1,001,098	924	0.09%
Recovered Costs	25,597	12,705	0	0		0	#DIV/0!
<b>Total Local Revenues</b>	<b>576,582</b>	<b>845,154</b>	<b>1,083,781</b>	<b>1,000,174</b>	<b>1,001,098</b>	<b>924</b>	<b>0.09%</b>
<b><u>State Revenues:</u></b>							
Categorical Aid	1,092,234	1,424,134	1,599,154	1,741,400	1,741,400	0	0.00%
<b>Total State Revenues</b>	<b>1,092,234</b>	<b>1,424,134</b>	<b>1,599,154</b>	<b>1,741,400</b>	<b>1,741,400</b>	<b>0</b>	<b>0.00%</b>
<b>TOTAL CHILDREN'S SERVICES ACT FUND:</b>	<b>1,668,816</b>	<b>2,269,288</b>	<b>2,682,935</b>	<b>2,741,574</b>	<b>2,742,498</b>	<b>924</b>	<b>0.03%</b>

## 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

Account Number	Account Name	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Adopted Budget	FY 2018 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>CHILDREN SERVICES ACT (FUND 250):</u></b>								
<i>Other Charges:</i>								
4-250-53600-9001	Children's Services Act	1,673,651	2,269,298	2,741,574	2,741,574	2,742,498	924	0.03%
<b>TOTAL CHILDREN SERVICES ACT FUND:</b>		<b>1,673,651</b>	<b>2,269,298</b>	<b>2,741,574</b>	<b>2,741,574</b>	<b>2,742,498</b>	<b>924</b>	<b>0.03%</b>

**STONEY CREEK SANITARY DISTRICT (SCSD) FUND REVENUES**

Account Name	FY 2014 Actual Revenues	FY 2015 Actual Revenues	FY 2016 Actual Revenues	FY 2017 Adopted Budget	FY 2018 Proposed Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>STONEY CREEK SANITARY DISTRICT REVENUES:</u></b>							
Water Revenues	436,062	465,544	469,664	443,000	425,000	(18,000)	-4.06%
Sewer Revenues	620,991	639,028	709,710	614,000	700,000	86,000	14.01%
Ad Valorum Taxes	516,591	514,335	525,614	500,000	535,000	35,000	7.00%
Connection Fees	46,500	31,000	0	46,500	31,000	(15,500)	-33.33%
Interest	1,404	1,081	2,461	1,500	2,000	500	33.33%
Other Income and Reserves	30,738	20,805	7,537	107,879	10,000	(97,879)	-90.73%
	<b>1,652,286</b>	<b>1,671,793</b>	<b>1,714,986</b>	<b>1,712,879</b>	<b>1,703,000</b>	<b>(9,879)</b>	<b>-0.58%</b>
<b><u>STONEY CREEK SANITARY DISTRICT REVENUES:</u></b>							
	<b>1,652,286</b>	<b>1,671,793</b>	<b>1,714,986</b>	<b>1,712,879</b>	<b>1,703,000</b>	<b>(9,879)</b>	<b>-0.58%</b>

## STONEY CREEK SANITARY DISTRICT EXPENDITURE SUMMARY

	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Adopted Budget	FY 2017 Adopted Budget	FY 2018 Proposed Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>STONEY CREEK SANITARY DISTRICT EXPENDITURES:</u></b>							
Stoney Creek Sanitary District - Water	637,719	601,350	585,635	544,514	526,509	(18,005)	-3.31%
Stoney Creek Sanitary District - Sewer	788,596	902,166	1,191,354	1,168,365	1,176,491	8,126	0.70%
<b>STONEY CREEK SANITARY DISTRICT EXPENDITURES:</b>	<b>1,426,315</b>	<b>1,503,515</b>	<b>1,776,989</b>	<b>1,712,879</b>	<b>1,703,000</b>	<b>(9,879)</b>	<b>-0.58%</b>

## 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 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Adopted Budget	FY 2018 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b>STONEY CREEK SANITARY DISTRICT (FUND 513):</b>								
<b>Stoney Creek Sanitary District - Water (42800-001):</b>								
<i>Salaries &amp; Wages:</i>								
4-513-42800-1100-001	Salaries & Wages – Regular- Water	263,004	246,423	204,744	250,404	224,237	(26,167)	-10.45%
4-513-42800-1200-001	Salaries & Wages – Overtime-Water	1,117	1,909	51,455	2,000	2,040	40	2.00%
4-513-42800-1700-001	Stipend for Services - Water			7,600		7,600		
<i>Employee Benefits:</i>								
4-513-42800-2100-001	FICA/Medicare - Employer - Water	19,015	17,999	19,464	19,308	19,253	(55)	-0.28%
4-513-42800-2210-001	Virginia Retirement System - Water	29,135	29,038	25,820	27,965	25,244	(2,721)	-9.73%
4-513-42800-2215-001	Hybrid STD/LTS Premium - Water			85		301		
4-513-42800-2310-001	Hospitalization Insurance - Water	51,864	46,614	47,554	49,400	45,202	(4,198)	-8.50%
4-513-42800-2400-001	Group Life Insurance - Water	1,290	1,185	1,186	1,478	1,259	(219)	-14.81%
4-513-42800-2500-001	VRS Health Insurance Credit - Water			295		295		
4-513-42800-2600-001	Unemployment Insurance - Water	529	496	281	284	284	0	0.00%
4-513-42800-2700-001	Workers' Compensation Insurance - Water	1,889	6,403	7,422	6,520	7,200	680	10.43%
4-513-42800-2810-001	Safety Apparel Allowance - Water	0	203	510	205	205	0	0.00%
4-513-42800-2900-001	Accrued Annual & Sick Leave - Water	0	888	3,196	3,000	3,000	0	0.00%
4-513-42800-2999-001	OPEB Health Insurance ARC Adjust	(939)	5,920	1,539	0	1,539	1,539	#DIV/0!
<i>Contractual Services:</i>								
4-513-42800-3110-001	Professional Health Services - Water	1,782	49	106	50	50	0	0.00%
4-513-42800-3120-001	Professional Services - Audit - Water	0	4,723	2,982	5,000	3,000	(2,000)	-40.00%
4-513-42800-3140-001	Professional Services - Engineering - Water	0	0	0	500	500	0	0.00%
4-513-42800-3150-001	Legal Fees - Water	0	0	0	500	500	0	0.00%
4-513-42800-3167-001	Professional Services - Water	3,577	2,030	2,842	2,500	2,500	0	0.00%
4-513-42800-3180-001	Contractual Services - Lab Fees - Water	4,620	5,405	2,648	5,500	3,500	(2,000)	-36.36%

STONEY CREEK SANITARY DISTRICT, CONTINUED

Account Number	Account Name	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Adopted Budget	FY 2018 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-513-42800-3310-001	Repairs & Maintenance - Water	4,494	14,983	13,075	15,000	15,000	0	0.00%
4-513-42800-3311-001	Maint. Elect. Pump Eq./Trt Eq. - Water	4,358	7,862	44,620	28,000	28,000	0	0.00%
4-513-42800-3312-001	Maint. Cust. Serv.- Supply Mains - Water	37,977	19,566	12,966	10,000	10,000	0	0.00%
4-513-42800-3313-001	Maintenance - Safety Equipment - Water	1,260	2,869	936	2,000	2,000	0	0.00%
4-513-42800-3315-001	Structures and Improvements - Water	3,332	3,849	3,185	2,500	2,500	0	0.00%
4-513-42800-3320-001	Maintenance and Service Contract - Water	8,228	7,157	4,786	7,500	7,500	0	0.00%
4-513-42800-3500-001	Printing & Binding - Water	1,154	1,341	1,281	1,200	1,200	0	0.00%
4-513-42800-3600-001	Advertising - Water	74	306	434	350	350	0	0.00%
<i>Other Charges:</i>								
4-513-42800-5110-001	Electrical Services - Water	25,414	29,756	29,041	25,000	29,500	4,500	18.00%
4-513-42800-5120-001	Heating Services - Water	3,305	2,328	954	2,200	2,200	0	0.00%
4-513-42800-5210-001	Postal Service - Water	2,879	2,395	1,659	2,500	2,000	(500)	-20.00%
4-513-42800-5230-001	Telecommunications - Water	4,884	4,501	3,570	5,000	4,000	(1,000)	-20.00%
4-513-42800-5305-001	Auto Insurance - Water	8,537	0	0	0	0	0	#DIV/0!
4-513-42800-5308-001	General Liability Insurance - Water	6,574	10,111	9,980	10,200	10,200	0	0.00%
4-513-42800-5420-001	Rent - Water	4,322	3,842	3,842	4,000	4,000	0	0.00%
4-513-42800-5510-001	Mileage - Water	176	63	62	0	0	0	#DIV/0!
4-513-42800-5530-001	Food & Lodging - Water	840	1,926	1,827	2,000	2,000	0	0.00%
4-513-42800-5540-001	Convention, Training, & Education - Water	0	124	445	600	600	0	0.00%
4-513-42800-5810-001	Dues & Association Membership - Water	4,992	6,025	5,542	6,500	6,500	0	0.00%
4-513-42800-5897-001	Service Charge - Water	0	140	212	0	0	0	#DIV/0!
<i>Materials and Supplies:</i>								
4-513-42800-6001-001	Office Supplies - Water	2,231	2,001	1,737	2,200	2,200	0	0.00%
4-513-42800-6005-001	Housekeeping/Laundry - Water	78	0	0	0	0	0	#DIV/0!
4-513-42800-6007-001	Repairs & Maintenance - Water	7,765	2,930	2,277	4,000	4,000	0	0.00%

STONEY CREEK SANITARY DISTRICT, CONTINUED

Account Number	Account Name	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Adopted Budget	FY 2018 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-513-42800-6008-001	Vehides Supplies (Gas) - Water	15,360	8,948	5,095	12,000	8,000	(4,000)	-33.33%
4-513-42800-6009-001	Auto Repairs & Maintenance - Water	6,332	7,649	4,535	8,000	7,000	(1,000)	-12.50%
4-513-42800-6011-001	Uniforms - Water	5,634	5,543	6,500	5,600	6,500	900	16.07%
4-513-42800-6012-001	Subscriptions - Water	0	39	34	50	50	0	0.00%
4-513-42800-6013-001	Educational & Recreational Supplies - Water	1,055	571	511	0	0	0	#DIV/0!
4-513-42800-6014-001	Operating Supplies - Water	15,581	8,530	8,564	8,500	8,500	0	0.00%
4-513-42800-6061-001	Equipment/Machinery Repairs/Maintenance - Water	2,550	4,033	2,525	5,000	5,000	0	0.00%
<b>Capital Outlay:</b>								
4-513-42800-8105-001	Motor Vehide- Water	0	0	0	0	10,000	10,000	#DIV/0!
4-513-42800-8211-001	Treatment and Lab Equipment	75	0	0	0	0	0	#DIV/0!
4-513-42800-8212-001	Distribute/Collect Mains - Water	22,910	18,103	35,711	0	0	0	#DIV/0!
<b>Other Uses of Funds:</b>								
4-513-42800-9208-001	Refunds - SCSD - Water	291	0	0	0	0	0	#DIV/0!
4-513-42800-9999-002	Depredation Expense - Water	58,174	54,575	0	0	0	0	#DIV/0!
<b>TOTAL STONEY CREEK SANITARY DISTRICT (WATER):</b>		<b>637,719</b>	<b>601,350</b>	<b>585,635</b>	<b>544,514</b>	<b>526,509</b>	<b>(18,005)</b>	<b>-3.31%</b>

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

**Salaries & Wages:**

4-513-42800-1100-002	Salaries & Wages – Regular - Sewer	303,645	343,380	263,586	375,606	363,051	(12,555)	-3.34%
4-513-42800-1200-002	Salaries & Wages – Overtime-Sewer	1,051	455	73,960	3,000	3,060	60	2.00%
4-513-42800-1700-002	Stipend for Services - Sewer			11,400		11,400		

STONEY CREEK SANITARY DISTRICT, CONTINUED

Account Number	Account Name	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Adopted Budget	FY 2018 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Employee Benefits:</i>								
4-513-42800-2100-002	FICA/Medicare - Employer - Sewer	21,855	24,639	25,657	28,963	28,880	(83)	-0.29%
4-513-42800-2210-002	Virginia Retirement System - Sewer	30,581	41,850	35,287	41,948	37,866	(4,082)	-9.73%
4-513-42800-2215-002	Hybrid STD/LTD Premium - Sewer			128		131		
4-513-42800-2310-002	Hospitalization Insurance - Sewer	57,362	65,718	64,577	93,078	67,803	(25,275)	-27.15%
4-513-42800-2400-002	Group Life Insurance - Sewer	1,422	1,727	1,615	2,217	1,888	(329)	-14.84%
4-513-42800-2500-002	VRS Health Insurance Credit - Sewer			437		538		
4-513-42800-2600-002	Unemployment Insurance - Sewer	794	744	421	680	680	0	0.00%
4-513-42800-2700-002	Workers' Compensation Insurance - Sewer	2,582	9,604	11,133	9,600	11,000	1,400	14.58%
4-513-42800-2810-002	Safety Apparel Allowance - Sewer	0	473	765	475	475	0	0.00%
4-513-42800-2900-002	Accrued Annual & Sick Leave - Sewer	0	0	4,793	4,000	4,000	0	0.00%
4-513-42800-2999-002	OPEB Health Insurance ARC Adjust	(1,409)	8,881	2,309	0	2,309	2,309	#DIV/0!
<i>Contractual Services:</i>								
4-513-42800-3110-002	Professional Health Services - Sewer	1,974	74	159	75	75	0	0.00%
4-513-42800-3120-002	Professional Services - Audit - Sewer	3,480	7,084	4,472	7,100	6,000	(1,100)	-15.49%
4-513-42800-3140-002	Professional Services - Engineering - Sewer	649	0	0	500	500	0	0.00%
4-513-42800-3150-002	Legal Fees - Sewer	576	0	0	500	500	0	0.00%
4-513-42800-3167-002	Professional Services - Sewer	3,609	3,281	4,263	2,400	4,000	1,600	66.67%
4-513-42800-3180-002	Lab Fees - Sewer	8,524	7,771	8,099	8,000	8,000	0	0.00%
4-513-42800-3310-002	Repairs & Maintenance - Sewer	7,805	3,506	1,976	3,000	3,000	0	0.00%
4-513-42800-3311-002	Maint. Elect. Pump Eq/Trt Eq. - Sewer	10,463	33,165	30,965	28,000	23,000	(5,000)	-17.86%
4-513-42800-3312-002	Maint. Cust. Serv.- Supply Mains - Sewer	41,059	23,608	37,853	5,000	35,000	30,000	600.00%
4-513-42800-3313-002	Maintenance - Safety Equipment - Sewer	1,466	3,679	2,838	2,500	2,500	0	0.00%
4-513-42800-3314-002	Maintenance - Sludge Disposal - Sewer	2,700	3,375	28,307	3,500	5,000	1,500	42.86%
4-513-42800-3315-002	Structures and Improvements - Sewer	3,279	5,813	3,395	4,000	4,000	0	0.00%
4-513-42800-3320-002	Maintenance and Service Contract - Sewer	9,494	10,865	9,199	12,000	10,000	(2,000)	-16.67%
4-513-42800-3500-002	Printing & Binding - Sewer	1,846	2,012	1,922	1,600	1,600	0	0.00%
4-513-42800-3600-002	Advertising - Sewer	111	717	391	500	500	0	0.00%

STONEY CREEK SANITARY DISTRICT, CONTINUED

Account Number	Account Name	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Adopted Budget	FY 2018 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Other Charges:</i>								
4-513-42800-5110-002	Electrical Services - Sewer	33,249	37,032	39,583	34,000	36,000	2,000	5.88%
4-513-42800-5120-002	Heating Services - Sewer	378	0	0	0	0	0	#DIV/0!
4-513-42800-5210-002	Postal Service - Sewer	4,253	3,501	2,542	3,600	3,000	(600)	-16.67%
4-513-42800-5230-002	Telecommunications - Sewer	5,495	6,293	6,286	6,000	6,000	0	0.00%
4-513-42800-5305-002	Auto Insurance - Sewer	8,537	0	0	0	0	0	#DIV/0!
4-513-42800-5308-002	General Liability Insurance - Sewer	6,574	15,166	14,971	15,000	15,000	0	0.00%
4-513-42800-5420-002	Rent - Sewer	5,283	5,763	5,763	4,800	4,800	0	0.00%
4-513-42800-5510-002	Mileage - Sewer	131	95	93	0	0	0	#DIV/0!
4-513-42800-5520-002	Fares - Sewer	660	276	0	0	0	0	#DIV/0!
4-513-42800-5530-002	Food & Lodging - Sewer	1,687	3,474	3,152	3,500	3,500	0	0.00%
4-513-42800-5540-002	Convention, Training, & Education - Sewer	0	256	678	1,000	1,000	0	0.00%
4-513-42800-5810-002	Dues & Association Membership - Sewer	11,936	9,574	12,032	9,600	11,500	1,900	19.79%
4-513-42800-5897-002	Service Charge - Sewer	93	60	0	0	0	0	#DIV/0!
<i>Materials and Supplies:</i>								
4-513-42800-6001-002	Office Supplies - Sewer	2,638	3,007	2,755	3,200	3,200	0	0.00%
4-513-42800-6005-002	Housekeeping/Laundry - Sewer	117	0	0	0	0	0	#DIV/0!
4-513-42800-6007-002	Repairs & Maintenance - Sewer	7,272	5,739	4,668	6,000	6,000	0	0.00%
4-513-42800-6008-002	Vehicles Supplies (Gas) - Sewer	18,379	14,522	8,488	14,200	8,200	(6,000)	-42.25%
4-513-42800-6009-002	Auto Repairs & Maintenance - Sewer	7,740	11,478	6,854	8,000	8,000	0	0.00%
4-513-42800-6011-002	Uniforms - Sewer	7,148	8,304	9,910	8,000	8,800	800	10.00%
4-513-42800-6012-002	Subscriptions - Sewer	0	58	51	60	60	0	0.00%
4-513-42800-6013-002	Educational & Recreational Supplies - Sewer	1,213	484	767	0	0	0	#DIV/0!
4-513-42800-6014-002	Operating Supplies - Sewer	23,016	8,247	8,477	5,000	8,000	3,000	60.00%
4-513-42800-6061-002	Equipment/Machinery Repairs/Maintenance - Sewer	6,219	7,147	6,162	7,500	7,500	0	0.00%

STONEY CREEK SANITARY DISTRICT, CONTINUED

Account Number	Account Name	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Adopted Budget	FY 2018 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<i>Capital Outlay:</i>								
4-513-42800-8105-002	Motor Vehide - Sewer	0	0	0	0	15,000	15,000	#DIV/0!
4-513-42800-8212-002	Distribute/Collect Mains - Sewer	0	15,381	39,657	110,000	85,711	(24,289)	-22.08%
4-513-42800-8216-002	Maintenance Bldg/Structure Improvement	0	0	0	25,000	0	(25,000)	-100.00%
4-513-42800-8217-002	CIP - Pipelining - Sewer	0	0	0	112,000	169,000	57,000	50.89%
4-513-42800-8218-002	CIP - Pipelining - Section 6 - Sewer	0	0	0	0	0	0	#DIV/0!
<i>Other Uses of Funds:</i>								
4-513-42800-9100-002	Debt Payments - Principal	0	0	260,000	150,000		(150,000)	-100.00%
4-513-42800-9110-002	VRA Bond Interest	0	22,000	9,250	3,000		(3,000)	-100.00%
4-513-42800-9111-002	VRA Bond Fees	0	663	350	663		(663)	-100.00%
4-513-42800-9208-002	Refunds - SCSD - Sewer	436	0	0	0		0	#DIV/0!
4-513-42800-9998-002	Reserve for Contingencies	0	0	0	0	139,464	139,464	#DIV/0!
4-513-42800-9999-002	Depreciation Expense - Sewer	121,225	121,228	118,958	0		0	#DIV/0!
<b>TOTAL STONEY CREEK SANITARY DISTRICT (SEWER):</b>		<b>788,596</b>	<b>902,166</b>	<b>1,191,354</b>	<b>1,168,365</b>	<b>1,176,491</b>	<b>8,126</b>	<b>0.70%</b>
<b>TOTAL STONEY CREEK SANITARY DISTRICT:</b>		<b>1,426,315</b>	<b>1,503,515</b>	<b>1,776,989</b>	<b>1,712,879</b>	<b>1,703,000</b>	<b>(9,879)</b>	<b>-0.58%</b>

**TOMS BROOK-MAURERTOWN SANITARY DISTRICT (TBMSD) REVENUES**

Account Name	FY 2014 Actual Revenues	FY 2015 Actual Revenues	FY 2016 Actual Revenues	FY 2017 Adopted Budget	FY 2018 Proposed Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>TOMS BROOK-MAURERTOWN SANITARY DISTRICT REVENUES:</u></b>							
Water Revenues	229,089	243,643	238,677	244,000	240,000	(4,000)	-1.64%
Sewer Revenues	364,349	376,832	416,994	368,000	412,000	44,000	11.96%
Ad Valorem Taxes	56,009	55,069	54,568	57,000	57,000	0	0.00%
Connection Fees	155,500	73,333	36,167	62,000	40,000	(22,000)	-35.48%
Interest	4,680	1,604	3,322	1,500	1,000	(500)	-33.33%
Other Income and Reserves	18,166	17,933	0	18,000	0	(18,000)	-100.00%
Proceeds from Debt Issuance	0	0	0	425,000	0	(425,000)	-100.00%
<b>TOTAL TOMS BROOK-MAURERTOWN SANITARY DISTRICT REVENUES:</b>	<b>827,793</b>	<b>768,414</b>	<b>749,728</b>	<b>1,175,500</b>	<b>750,000</b>	<b>(425,500)</b>	<b>-36.20%</b>

## TOMS BROOK-MAURERTOWN SANITARY DISTRICT EXPENDITURE SUMMARY

	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Adopted Budget	FY 2017 Adopted Budget	FY 2018 Proposed Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>TOMS BROOK-MAURERTOWN SANITARY DISTRICT EXPENDITURES:</u></b>							
Toms Brook Maurertown Sanitary District - Water	247,022	266,452	209,527	217,714	254,756	37,042	17.01%
Toms Brook Maurertown Sanitary District - Sewer	272,510	474,498	724,171	957,786	495,244	(462,542)	-48.29%
<b>TOMS BROOK-MAURERTOWN SANITARY DISTRICT EXPENDITURES:</b>	<b>519,532</b>	<b>740,950</b>	<b>933,698</b>	<b>1,175,500</b>	<b>750,000</b>	<b>(425,500)</b>	<b>-36.20%</b>

## 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 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Adopted Budget	FY 2018 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>TOMS BROOK MAURERTOWN SANITARY DISTRICT (FUND 514):</u></b>								
<b><u>Toms Brook Maurertown Sanitary District - Water (42900-001):</u></b>								
<i>Salaries &amp; Wages:</i>								
4-514-42900-1100-001	Salaries & Wages – Regular- Water	72,807	67,181	42,071	73,100	57,777	(15,323)	-20.96%
4-514-42900-1200-001	Salaries & Wages – Overtime-Water	3,122	4,811	26,766	4,920	1,530	(3,390)	-68.90%
4-514-4900-1300-001	Salaries & Wages – Part-Time-Water					7,302		
<i>Employee Benefits:</i>								
4-514-42900-2100-001	FICA/Medicare - Employer - Water	5,473	5,274	4,959	5,969	5,637	(332)	-5.56%
4-514-42900-2210-001	Virginia Retirement System - Water	7,470	7,705	6,324	6,218	3,748	(2,470)	-39.72%
4-513-42800-2215-002	Hybrid STD/LTD Premium - Sewer			68		68		
4-514-42900-2310-001	Hospitalization Insurance - Water	12,123	11,407	10,267	11,394	8,359	(3,035)	-26.64%
4-514-42900-2400-001	Group Life Insurance - Water	316	299	294	329	201	(128)	-38.91%
4-513-42800-2500-002	VRS Health Insurance Credit - Sewer			72		50		
4-514-42900-2600-001	Unemployment Insurance - Water	124	141	81	84	84	0	0.00%
4-514-42900-2700-001	Worker's Compensation Insurance - Water	1,059	1,154	1,174	1,200	1,200	0	0.00%
4-514-42900-2810-001	Safety Apparel Allowance - Water	0	90	135	90	90	0	0.00%
4-514-42900-2999-001	OPEB Health Insurance ARC Adjust	(222)	207	292	0	0	0	#DIV/0!
<i>Contractual Services:</i>								
4-514-42900-3110-001	Professional Health Services - Water	16	16	21	30	30	0	0.00%
4-514-42900-3120-001	Professional Services - Audit - Water	1,740	3,916	2,211	3,000	3,000	0	0.00%
4-514-42900-3140-001	Professional Services - Engineering - Water	0	1,680	824	1,000	1,000	0	0.00%
4-514-42900-3167-001	Professional Services - Water	2,764	1,552	2,105	2,500	2,500	0	0.00%

TOMS BROOK-MAURERTOWN SANITARY DISTRICT, CONTINUED

Account Number	Account Name	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Adopted Budget	FY 2018 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-514-42900-3180-001	Lab Testing - Water	1,859	3,486	2,138	2,500	2,500	0	0.00%
4-514-42900-3310-001	Repairs & Maintenance - Water	404	2,837	9,780	10,000	10,000	0	0.00%
4-514-42900-3311-001	Maint. Elect. Pump Eq/Trt Eq. - Water	13,468	19,575	10,388	12,000	14,000	2,000	16.67%
4-514-42900-3312-001	Maint. Cust. Serv.- Supply Mains - Water	5,164	13,109	8,604	5,000	6,000	1,000	20.00%
4-514-42900-3313-001	Maintenance - Safety Equipment - Water	239	(42)	304	500	1,000	500	100.00%
4-514-42900-3315-001	Structures and Improvements - Water	5,421	1,539	1,325	1,000	1,000	0	0.00%
4-514-42900-3320-001	Maintenance and Service Contract - Water	3,690	5,810	2,789	7,000	7,000	0	0.00%
4-514-42900-3500-001	Printing & Binding - Water	595	1,187	1,243	1,200	1,200	0	0.00%
4-514-42900-3600-001	Advertising - Water	236	249	280	200	200	0	0.00%
<b>Other Charges:</b>								
4-514-42900-5110-001	Electrical Services - Water	8,982	9,884	14,308	11,000	13,500	2,500	22.73%
4-514-42900-5210-001	Postal Service - Water	469	1,324	1,040	1,500	1,500	0	0.00%
4-514-42900-5230-001	Telecommunications - Water	2,710	2,587	2,580	2,000	1,000	(1,000)	-50.00%
4-514-42900-5305-001	Auto Insurance	346	0	0	0	0	0	#DIV/0!
4-514-42900-5308-001	General Liability Insurance - Water	2,335	2,496	2,491	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	10	0	0	0	0	0	#DIV/0!
4-514-42900-5530-001	Food & Lodging - Water	97	149	93	300	300	0	0.00%
4-514-42900-5540-001	Convention, Training, & Education - Water	0	20	40	100	300	200	200.00%
4-514-42900-5810-001	Dues & Association Membership - Water	1,990	2,297	2,057	2,400	2,200	(200)	-8.33%
4-514-42900-5850-001	Miscellaneous Expenses - Water	9	0	0	0	0	0	#DIV/0!
<b>Materials and Supplies:</b>								
4-514-42900-6001-001	Office Supplies - Water	885	596	1,135	1,000	1,000	0	0.00%
4-514-42900-6007-001	Repairs & Maintenance - Tools and Shop - Water	208	577	147	400	400	0	0.00%

TOMS BROOK-MAURERTOWN SANITARY DISTRICT, CONTINUED

Account Number	Account Name	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Adopted Budget	FY 2018 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-514-42900-6008-001	Vehides Supplies (Gas) - Water	1,380	944	615	800	600	(200)	-25.00%
4-514-42900-6009-001	Auto Repairs & Maintenance - Water	565	250	329	500	500	0	0.00%
4-514-42900-6011-001	Uniforms - Water	1,254	1,449	1,666	1,500	1,000	(500)	-33.33%
4-514-42900-6012-001	Subscriptions - Water	0	19	17	20	20	0	0.00%
4-514-42900-6013-001	Educational & Recreational Supplies - Water	251	138	225	400	400	0	0.00%
4-514-42900-6014-001	Operating Supplies - Water	5,655	3,403	3,267	4,000	4,000	0	0.00%
4-514-42900-6061-001	Equipment/Machinery Repairs/Maintenance - Water	0	546	63	600	600	0	0.00%
4-514-42900-6065-001	First Bank - RDA Bond Payment - Water	(3,451)	0	16,668	0	0	0	#DIV/0!
<b>Capital Outlay:</b>								
4-514-42900-8210-001	Power Production/Elec Pump Equipment - Water	11,500	0	0	0	0	0	#DIV/0!
4-514-42900-8211-001	Treatment & Lab Equipment/Store Tanks - Water	13,242	0	0	0	0	0	#DIV/0!
4-514-42800-8212-001	SCADA Upgrade-Phase 1	0	8,286	26,350	0	0	0	#DIV/0!
<b>Other Uses of Funds:</b>								
4-514-42900-9100-001	Debt Payments - Principal	0	0	0	21,691	22,687	996	4.59%
4-514-42900-9110-001	Rural Development Loan Interest	0	18,440	0	15,749	64,753	49,004	311.16%
4-514-42900-9999-001	Depreciation Expense	58,796	57,943	0	0	0	0	#DIV/0!
<b>TOTAL TBMSD - WATER:</b>		<b>247,022</b>	<b>266,452</b>	<b>209,527</b>	<b>217,714</b>	<b>254,756</b>	<b>37,042</b>	<b>17.01%</b>

TOMS BROOK-MAURERTOWN SANITARY DISTRICT, CONTINUED

Account Number	Account Name	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Adopted Budget	FY 2018 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
<b><u>Toms Brook Maurertown Sanitary District - Sewer (42900-002):</u></b>								
<i>Salaries &amp; Wages:</i>								
4-514-42900-1100-002	Salaries & Wages – Regular - Sewer	131,409	155,026	98,109	170,100	151,314	(18,786)	-11.04%
4-514-42900-1200-002	Salaries & Wages – Overtime-Sewer	4,926	2,316	62,421	2,374	3,570	1,196	50.38%
4-514-42900-1300-002	Salaries & Wages – Part-Time-Sewer					17,037		
<i>Employee Benefits:</i>								
4-514-42900-2100-002	FICA/Medicare - Employer - Sewer	9,813	11,165	11,570	13,194	13,152	(42)	-0.32%
4-514-42900-2210-002	Virginia Retirement System - Sewer	12,802	17,978	16,036	14,508	8,746	(5,762)	-39.72%
4-514-42900-2215-002	Hybrid STD/LTD Premium -Sewer			158		158		
4-514-42900-2310-002	Hospitalization Insurance - Sewer	22,616	26,616	23,956	39,871	19,504	(20,367)	-51.08%
4-514-42900-2400-002	Group Life Insurance - Sewer	577	699	686	767	468	(299)	-38.98%
4-513-42900-2500-002	VRS Health Insurance Credit - Sewer			169		117		
4-514-42900-2600-002	Unemployment Insurance - Sewer	290	330	188	140	140	0	0.00%
4-514-42900-2700-002	Worker's Compensation Insurance - Sewer	2,472	2,694	2,740	2,800	2,800	0	0.00%
4-514-42900-2810-002	Safety Apparel Allowance - Sewer	0	210	315	210		(210)	-100.00%
4-514-42900-2999-002	OPEB Health Insurance ARC Adjust	(518)	305	432	0		0	#DIV/0!
<i>Contractual Services:</i>								
4-514-42900-3110-002	Professional Health Services - Sewer	37	37	49	50	50	0	0.00%
4-514-42900-3120-002	Professional Services - Audit - Sewer	4,060	9,138	5,158	7,000	6,000	(1,000)	-14.29%
4-514-42900-3140-002	Professional Services - Engineering - Sewer	10,728	0	940	1,000	1,000	0	0.00%
4-514-42900-3167-002	Professional Services - Sewer	7,657	3,785	4,912	3,000	3,000	0	0.00%
4-514-42900-3180-002	Lab Testing - Sewer	3,473	5,519	6,744	4,000	6,000	2,000	50.00%
4-514-42900-3310-002	Repairs & Maintenance - Sewer	688	919	1,108	3,000	3,000	0	0.00%
4-514-42900-3311-002	Maint. Elect. Pump Eq/Trt Eq. - Sewer	26,832	18,447	26,080	14,000	20,000	6,000	42.86%

TOMS BROOK-MAURERTOWN SANITARY DISTRICT, CONTINUED

Account Number	Account Name	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Adopted Budget	FY 2018 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-514-42900-3312-002	Maint. Cust. Serv.- Supply Mains - Sewer	1,453	662	1,541	2,000	2,000	0	0.00%
4-514-42900-3313-002	Maintenance - Safety Equipment - Sewer	0	430	810	1,000	1,500	500	50.00%
4-514-42900-3314-002	Maintenance - Sludge Disposal - Sewer	5,480	13,055	18,168	8,000	10,000	2,000	25.00%
4-514-42900-3315-002	Structures and Improvements - Sewer	3,508	3,188	3,010	1,500	2,000	500	33.33%
4-514-42900-3320-002	Maintenance and Service Contract - Sewer	7,326	6,727	6,462	8,000	8,000	0	0.00%
4-514-42900-3500-002	Printing & Binding - Sewer	1,388	2,660	2,901	2,600	2,800	200	7.69%
4-514-42900-3600-002	Advertising - Sewer	664	1,145	249	150	150	0	0.00%
<b>Other Charges:</b>								
4-514-42900-5110-002	Electrical Services - Sewer	38,301	35,442	31,082	33,000	33,000	0	0.00%
4-514-42900-5210-002	Postal Service - Sewer	1,110	3,067	2,459	3,000	3,000	0	0.00%
4-514-42900-5230-002	Telecommunications - Sewer	6,326	6,927	3,495	6,000	6,000	0	0.00%
4-514-42900-5305-002	Auto Insurance- Sewer	808	0	0	0	0	0	#DIV/0!
4-514-42900-5308-002	General Liability Insurance - Sewer	5,449	5,825	5,811	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	22	0	0	0	0	0	#DIV/0!
4-514-42900-5530-002	Food & Lodging - Sewer	227	348	216	600	600	0	0.00%
4-514-42900-5540-002	Convention, Training, & Education - Sewer	94	46	92	100	300	200	200.00%
4-514-42900-5810-002	Dues & Association Membership - Sewer	3,148	3,053	3,905	3,600	3,800	200	5.56%
4-514-42900-5850-002	Miscellaneous Expenses - Sewer	21	0	0	0	0	0	#DIV/0!
<b>Materials and Supplies:</b>								
4-514-42900-6001-002	Office Supplies - Sewer	2,065	1,377	2,348	1,500	2,000	500	33.33%
4-514-42900-6007-002	Repairs & Maintenance - Sewer	486	1,384	358	1,000	1,000	0	0.00%
4-514-42900-6008-002	Vehides Supplies (Gas) - Sewer	3,220	2,203	1,466	2,200	2,000	(200)	-9.09%

TOMS BROOK-MAURERTOWN SANITARY DISTRICT, CONTINUED

Account Number	Account Name	FY 2014 Actual Expenditures	FY 2015 Actual Expenditures	FY 2016 Actual Expenditures	FY 2017 Adopted Budget	FY 2018 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
4-514-42900-6009-002	Auto Repairs & Maintenance - Sewer	1,318	584	904	1,000	1,000	0	0.00%
4-514-42900-6011-002	Uniforms - Sewer	2,997	3,381	3,886	3,400	3,000	(400)	-11.76%
4-514-42900-6012-002	Subscriptions - Sewer	0	45	40	40	40	0	0.00%
4-514-42900-6013-002	Educational & Recreational Supplies - Sewer	765	322	291	500	400	(100)	-20.00%
4-514-42900-6014-002	Operating Supplies - Sewer	9,458	4,852	9,233	4,000	6,000	2,000	50.00%
4-514-42900-6061-002	Equipment/Machinery Repairs/Maintenance	0	1,275	148	1,100	1,100	0	0.00%
4-514-42900-6065-002	First Bank RDA Bond Payment	3,451	0	0	0	0	0	#DIV/0!
<b>Capital Outlay:</b>								
4-514-42900-0290-002	CIP - UV Disinfection Project - Sewer	(182,190)	0	0	0	0	0	#DIV/0!
4-514-42900-8210-002	Power Production/Electrical Pump Equipment - Sewer	5,653	0	0	0	0	0	#DIV/0!
4-514-42900-8212-002	SCADA Upgrade-Phase II	0	0	0	60,000	0	(60,000)	-100.00%
4-514-42900-8213-002	Pump Station 3 Replacement	0	0	215,000	425,000	0	(425,000)	-100.00%
4-514-42900-8214-002	Septage Facility Decommissioning	0	0	15,000	0	0	0	#DIV/0!
<b>Other Uses of Funds:</b>								
4-514-42900-9998-002	Reserve for Contingencies	0	0	0	101,982	138,998	37,016	36.30%
4-514-42900-9999-002	Deprecation Expense - Sewer	107,618	116,835	129,043	0	0	0	#DIV/0!
<b>TOTAL TBMSD - SEWER:</b>		<b>272,510</b>	<b>474,498</b>	<b>724,171</b>	<b>957,786</b>	<b>495,244</b>	<b>(462,542)</b>	<b>-48.29%</b>
<b>TOTAL TOMS BROOK MAURERTOWN SANITARY DISTRICT:</b>		<b>519,532</b>	<b>740,950</b>	<b>933,698</b>	<b>1,175,500</b>	<b>750,000</b>	<b>(425,500)</b>	<b>-36.20%</b>