

FREDERICK COUNTY, VIRGINIA



2017-2018 Annual Budget



**FREDERICK COUNTY, VIRGINIA
BOARD OF SUPERVISORS
2017-2018**



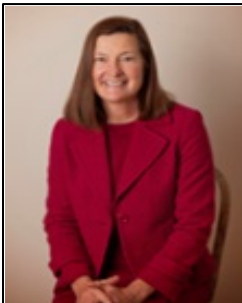
Charles S. DeHaven, Chairman



**Gene E. Fisher Vice-Chairman
Shawnee District**



**Gary A. Lofton
Back Creek District**



**Judith McCann-Slaughter
Stonewall District**



**Robert W. Wells
Opequon District**



**Blaine P. Dunn
Red Bud District**



**Bill M. Ewing
Gainesboro District**

FREDERICK COUNTY, VIRGINIA

OFFICIALS

2017-2018

Kris C. Tierney..... Interim County Administrator
Jay E. Tibbs..... Deputy County Administrator
Cheryl B. Shiffler..... Finance Director
Joe C. Wilder..... Public Works Director
Dennis D. Linaburg..... Fire & Rescue Director
LeeAnna D. Pyles..... Public Safety Communications Director
Rebecca A. Merriner..... Human Resources Director
Allen S. Varner..... Information Technologies Director
Charles B. Tyson..... Management Information Systems Director
Michael T. Ruddy..... Planning and Development Director
Patrick E. Barker..... Economic Development Authority Director
Jason L. Robertson..... Parks and Recreation Director
James F. Whitley..... Regional Jail Administrator
Ellen E. Murphy..... Commissioner of the Revenue
C. William Orndoff, Jr. Treasurer
Ross P. Spicer..... Commonwealth Attorney
Leonard W. Millholland..... Sheriff
Clifford Lynwood Athey, Jr. Chief Judge of the Circuit Court
W. Dale Houff..... Chief Judge of the General District Court
Elizabeth Kellas Burton..... Chief Judge of the Juvenile and Domestic Relations Court
Rebecca P. Hogan..... Clerk of the Circuit Court
Andrea Cosans..... A. S. A. P. Director
Tamara Green..... Social Services Director
Frank Heisey..... Social Services Board Chairman
Chris Petsko..... Health Department District Administrator
Gary Oates..... Sanitation Authority Chairman
Eric R. Lawrence..... Director Sanitation Authority
Mark Sutphin..... Frederick County Extension Agent
Richard S. Miller..... General Registrar
David T. Sovine..... Superintendent of Schools



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Frederick County
Virginia**

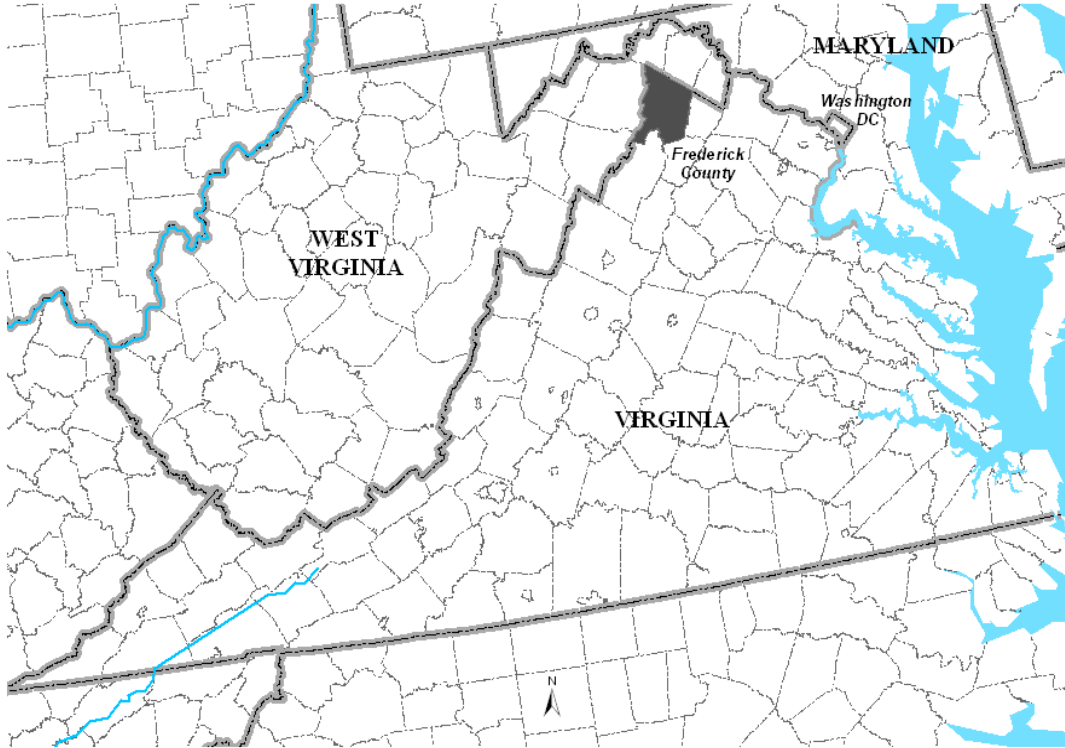
For the Fiscal Year Beginning

July 1, 2016

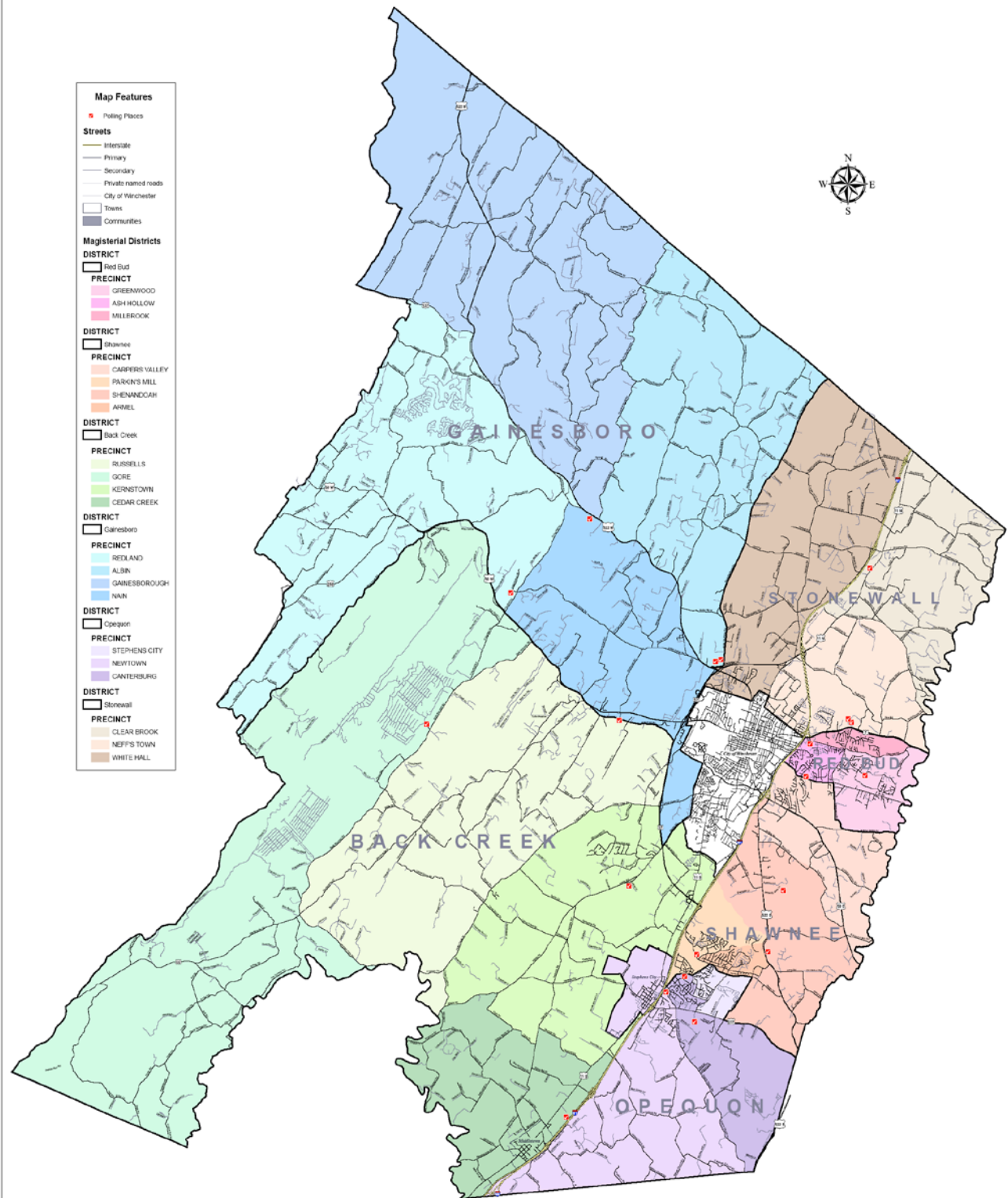
Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Frederick County, Virginia for its annual budget for the fiscal year beginning July 1, 2016. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



Frederick County Magisterial Districts



Map Features

- Polling Places

Streets

- Interstate
- Primary
- Secondary
- Private named roads
- City of Winchester
- Towns
- Communities

Magisterial Districts

DISTRICT

PRECINCT

DISTRICT

PRECINCT

DISTRICT

PRECINCT

DISTRICT

PRECINCT

DISTRICT

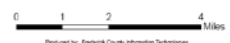
PRECINCT

DISTRICT

PRECINCT

DISTRICT

PRECINCT



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 1021 Green St.
 Winchester, VA 22601
 APRIL 2014
DRAFT

FREDERICK COUNTY, VIRGINIA
ANNUAL BUDGET
FISCAL YEAR 2017-2018

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Budget Message



Old Frederick County Courthouse
Winchester, Virginia



Kris C. Tierney
Interim County Administrator

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July 1, 2017

Mr. Chairman, Members of the Board of Supervisors and Residents of Frederick County:

I am pleased to present you and the residents of Frederick County with the Adopted Budget for Fiscal Year 2017-2018 that is balanced with a minimal real property tax rate increase.

This budget represents the Board's revenue and expenditure policy direction after budget work sessions with the School Board and Finance Committee. During the Budget work sessions, many issues were discussed. Public safety needs and concerns, overtime issues, education needs including the opening of the new middle school in the fall of 2016, and the use of fund balance funding to balance the budget are just a few of the areas that needed to be addressed. The commitment of the Board of Supervisors, the School Board and county staff has allowed us to continue to provide necessary services while maintain a low real estate tax rate in comparison to surrounding localities. Through this commitment, we have produced a budget that recognizes limited revenue sources, conservative expenditures while addressing the needs of Frederick County citizens.

FY 2018 Budget Process, Development and Issues

The FY 2018 budget process began in October 2016 with departments and outside agencies receiving budget packets for completion and submission to the Finance Department in November 2016. The Finance Committee Chair, County Administrator, Deputy County Administrators, Finance Director, and Board Chair met with the Sheriff, Fire and Rescue Director, and the School Superintendent in September to discuss upcoming budget priorities for FY 2018. Those priorities include positions and vehicles for the Sheriff and Fire and Rescue and debt service, potential VRS increases, salary initiatives, replacement buses, and enrollment growth for the school system. The Finance Committee Chair then presented a budget memo in October 2016 to share these concerns and to outline several other important components to keep in mind during the upcoming budget process: 1) the reassessment conducted in 2016 with an effective date of January 1, 2017; 2) consider public safety and education needs of the community as a priority; 3) identify and quantify prioritized deferred capital plan; 4) provide responsible stewardship for county funds to ensure citizens receive the best services possible for the funds expended; 5) continue to minimize the size of government where possible; and 6) maintain fund balance and establish debt policies that provide financial stability.

These priorities and components were relayed as part of the budget directive given to department heads and constitutional officers.

The County Administrator's Budget Committee met with departments and constitutional offices to listen and understand the requests being presented. These meetings took place from mid-December 2016 through January 2017.

Total General Fund requests equaled \$186,442,410, an increase over the FY 2017 adopted budget of \$23,135,827. This amount includes a \$8.6 million requested increase in the transfer to the school system.

Looking at what departments requested for FY 2018, most increases were made up of capital requests and new positions. Capital purchases have been deferred for many years due to budget constraints. Total General Fund capital requests totaled over \$6.9 million. Here is a summary of some of the capital needs requested to be funded or purchased in FY 2018 for the General Fund:

Finance:	
OpenGov software	\$27,000
Sheriff's Office:	
One K9 to replace retiring K9	\$8,800
16 police interceptors	\$460,800
14 police interceptor SUV's	\$438,452
One F150 Pickup – Animal Control	\$31,500
Associated equipment for 31 requested vehicles	\$346,363
Public Safety Communications:	
TEXT2 9-1-1 installation and equipment	\$72,759
Fire and Rescue:	
Vehicles – three replacement, three new	\$201,000
Radio Equipment – includes equipment for new vehicles	\$38,500
Replacement of Engine 10	\$200,000
Two Thermal Imaging Cameras	\$16,000
Fifteen Gas Meters	\$86,250
S.C.B.A. replacement for all career and volunteer personnel	\$3,000,000
BullEx Bullseye System	\$11,000
Hydraulic Extrication Equipment	\$60,000
County Office Buildings:	
Heat pump replacement – County Administration Building	\$40,000
Parks and Recreation:	
Snowden Bridge Construction	\$300,000
Abrams Creek Design and Easements	\$61,000
Indoor Aquatic Center Design	\$480,000
Vehicle Replacements – One van and two pickup trucks	\$120,000
Two Work Carts	\$23,000
Rose Hill Playground	\$100,000
Frederick Heights Trail/Parking	\$197,000
Sherando Construction/Design for Area 4	\$176,663
Slide Spray Grounds for Clearbrook and Sherando Parks	\$624,000
Tractor – Clearbrook Park	\$33,500
Replacement Self-Propelled Infield Drag	\$12,000

The school system had capital requests totaling \$4.2 million in FY 2018. These include:

Playground replacements at two elementary schools	\$300,000
Roof replacements at various school locations	\$800,000
Cooling towers, blackflow preventers, & PA system replacements	\$800,000
General maintenance including flooring, painting, and paving	\$500,000
Ten replacement school buses	\$1,000,000
15 replacement vehicles – service trucks and fleet vehicles	\$400,000
Replacement of desktop/laptop/Chromebook devices for staff	\$200,000
Replacement and new Chromebook devices for students	\$100,000
Replacement of wireless access points and projectors	\$200,000

Another large request in terms of dollars was for new positions. Workloads have been steadily increasing in many departments. The new positions originally requested in all funds for FY 2018 are as follows:

Department	Quantity	Position
General Fund:		
Treasurer	2	Cashier (mid-year hire)
Sheriff	11	Deputy I
Sheriff	1	Investigator
Inspections	1	Inspector
Fire and Rescue	27	Firefighter
Fire and Rescue	2	Training Officer
Social Services	1	Secretary
Parks and Recreation	1	Recreation Technician
Planning & Development	1	Planner I
EMS Revenue Recovery	1	EMS Billing Specialist
EDA	1	Research Manager
School System	21	Various

The first important task in this budget process was to determine the 2017 real estate tax rate due to the reassessment that became effective on January 1, 2017. The current real estate tax rate is \$0.60. The revenue neutral rate was determined to be \$0.5532. By keeping the real estate rate at \$0.60, that would give the County \$4,323,620 in increased revenue due to the increases in house values. After some deliberations, the Board of Supervisors voted to keep the real estate tax rate at \$0.60 and a public hearing on this proposed real property tax increase was held in February 2017.

The Board of Supervisors then held several budget worksessions to review the revenues and proposed cuts to the General Fund budget. The Board agreed that the \$4,323,620 in increased revenue over the equalized real estate tax rate would be set aside in a capital reserve fund for future capital debt and critical capital purchases.

The General Fund fund balance remains at an acceptable level which allowed the Board to use \$2.3 million of it to fund one time capital purchases for the General Fund and \$3.1 million to fund one-time capital purchases for the School System. An additional \$2.5 million from fund balance was needed to balance the budget. This is a decrease of \$1.1 million in the use of fund balance from FY 2017.

The County also budgeted a natural increase in local taxes of \$5,021,855. This is the amount, along with fund balance funding, that would normally be available to split between the General Fund and the School System, however, the reduction in fund balance usage of \$1.1 million needed to be subtracted from the \$5 million increase due to natural growth. This left \$3,921,855 to be split between the General Fund (43%) and the School System (57%).

With this revenue plan in place, the County Administrator was able to propose the following changes to the General Fund budget:

- Increase in local funding for schools of \$5,323,744 including operating and capital
- General Fund capital needs including Sheriff vehicles and Self Contained Breathing Apparatus (S.C.B.A.) replacement for Fire and Rescue
- 2.5% reserve for merit/COLA for county staff
- Health insurance premium increases of 10%
- Increases in funding for social services, health department, community services board (all jointly funded by the state)
- Increases in regionally funded operations: Winchester Regional Airport and Handley Library
- Regional Jail contribution increase

- CSA Fund transfer increase
- Pictometry upgrades
- Microsoft Office 365 for all county government employees
- New personnel:
 - 12 new firefighters
 - 1 new Sheriff's deputy
 - 2 new Cashiers in the Treasurer's Office (mid-year hire)
 - 1 new Inspector
 - 1 new Recreation Technician
 - 1 Secretary in Social Services

The public hearing for the FY 2018 budget was held on March 22, 2017 with most speakers in favor of the budget as presented.

The budget adoption took place on April 12, 2017. One Board Member made a motion to reduce the real estate tax rate to \$0.58. This motion died for lack of a second. Another Board Member then made a motion to reduce the real estate tax rate to \$0.56. This motion was seconded, however, the motion did not pass due to a majority of descending votes. The budget was then adopted with five Board Members voting in favor and two opposed as presented with a \$0.60 real estate tax rate.

The only difference from the budget public hearing advertisement to the actual budget adoption was a \$121,110 increase to the General Fund. Fiscal agency was turned over to Frederick County from Clarke County in June for two Foster Care workers. This amount represents the salaries and office expenses for these two employees. The state revenue for Social Services was also increased by this amount.

General Fund changes for FY 2018 are listed above. With this revenue plan, there are significant changes to the school system budget for FY 2018 as well. Those are broken down as follows:

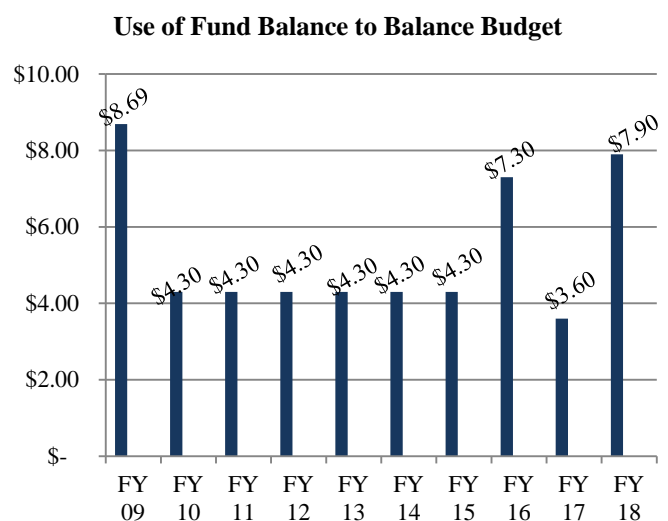
- ▶ FY 2018 increase of \$3.6 million in state revenue and \$2.2 in local revenue, and \$0.8 million in other sources for the School Operating Fund will provide additional funding to sustain programs and services including increased payments for health insurance premiums, a division average 2.5 percent salary increase for staff, and address instructional needs to increase student performance.
 - Additional funding provides for the following instructional needs:
 - Three additional elementary instructional coaching positions to work side-by-side with teachers providing targeted professional development and modeling instructional strategies that directly benefit students.
 - New behavior specialists to address student needs, an additional technology resource teacher based on student enrollment, an English language learning teacher, a data specialist, and an additional elementary classroom teacher to address kindergarten through third grade class size.
 - Additional operating funds will support a new maintenance technician to support 21 sites – over 2.4 million square feet of building space.
- ▶ Additional non-recurring funding of \$3.7 million from the County under the School Capital Projects Fund provides for 10 replacement school buses, replacement fleet vehicles, technology replacements, and building equipment replacements such as roof repairs, playground equipment, safety and security equipment, and other general building maintenance.

A summary of the FY 2018 Approved Budget with portions funded by the General Fund is shown in the table below:

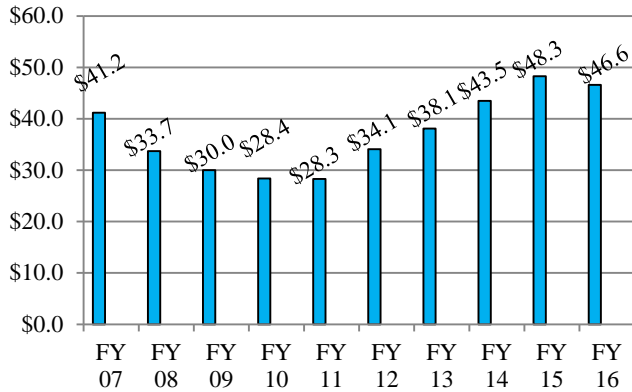
Category	Approved Budget	% of Total Budget	Portion funded by General Fund	% funded by General Fund
General Government Admin.	\$11,523,087	3.7%	\$10,607,128	92%
Judicial Administration	\$2,613,954	1.0%	\$1,224,937	47%
Public Safety	\$32,741,959	9.3%	\$26,442,879	88%

Public Works	\$5,127,899	1.7%	4,487,747	88%
Health/Welfare	\$9,272,676	3.0%	\$4,202,705	48%
Community College	\$76,320	0.0%	\$76,320	100%
Parks, Recreation & Cultural	\$6,495,547	2.1%	\$3,431,676	53%
Community Development	\$1,421,147	0.5%	\$1,070,651	75%
Non-Departmental/Capital Contingency	\$7,894,809	2.5%	\$7,894,809	100%
Regional Jail Fund	\$22,363,837	7.1%	\$5,394,459	24%
Landfill Fund	\$9,732,241	3.1%	\$0	0%
Division of Court Services Fund	\$651,446	0.2%	\$0	0%
Shawneeland Sanitary District Fund	\$957,660	0.3%	\$0	0%
Airport Authority Operating Fund	\$1,555,958	0.5%	\$129,897	8%
Lake Holiday Sanitary District Fund	\$779,998	0.3%	\$0	0%
EMS Revenue Recovery Fund	\$1,593,084	0.5%	\$0	0%
Economic Development Authority Fund	\$606,820	0.2%	\$582,770	96%
School Operating Fund	\$159,301,983	50.1%	\$77,273,630	49%
School Capital Fund	\$3,738,287	1.1%	\$3,088,287	83%
School Debt Service Fund	\$15,778,751	5.0%	\$15,778,751	100%
School Nutrition Services Fund	\$7,552,580	2.3%	\$0	0%
School Textbook Fund	\$3,937,383	1.2%	\$0	0%
NREP Operating/Textbook Fund	\$5,576,899	1.7%	\$0	0%
School Private Purpose Funds	\$75,000	0.0%	\$0	0%
Consolidated Services Fund	\$3,600,000	1.1%	\$0	0%
Total County Adopted Budget	\$314,969,325	100.0%	\$161,347,040	51%

The Board of Supervisors approved FY 2018 General Fund allocations to the school operating fund of \$77.2 million and \$15.9 million to the school debt service fund. This is a \$2.2 million increase to the school operating fund and a constant level transfer to the school debt service fund compared to FY 2017. The Board of Supervisors allocates this funding in total. The General Fund budget increased by \$16.3 million from FY 2017, which includes the transfers to school operating and school debt. In order to support this budget, \$7.9 million was utilized from fund balance, an increase of \$4.3 million over FY 2017. This fund balance usage can be broken down into three parts with \$2.3 million earmarked for critical capital purchases for the General Fund, \$3.1 million for critical capital purchases for the School System, and \$2.5 million needed to balance the budget. A fundamental objective for the Board of Supervisors is to keep fund balance at a safe and manageable level. The chart to the right shows a ten year history of the use of fund balance to balance the county budget.



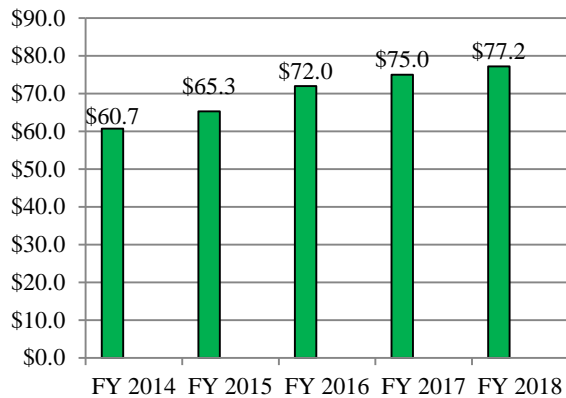
Unassigned General Fund Balance at June 30



The unassigned fund balance for the General Fund has remained or exceeded GFOA recommended levels for the past decade. There has been a twenty-five percent increase in fund balance over the last ten years. With a larger operating budget comes a higher fund balance. The County previously had a fund balance policy of ten percent of the operating budget. This amount has been increased to seventeen percent as recommended by GFOA. For FY 2018, this equates to approximately \$30.5 million. As can be seen in the chart on the left, the unassigned fund balance level dropped to its lowest during the years of the most recent recession.

County Expenditures

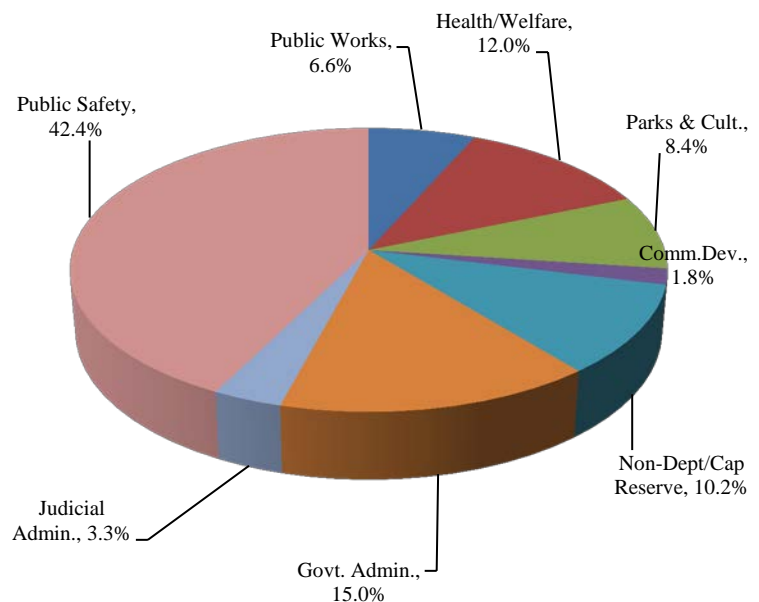
Transfer to School Operating Fund



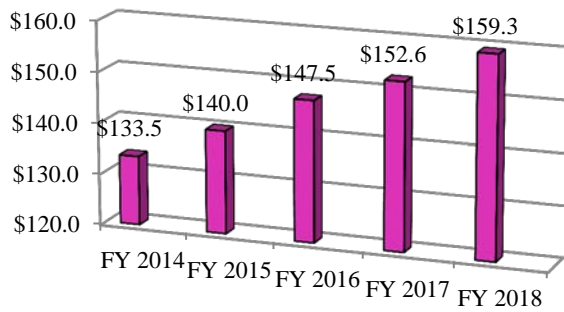
The total county budget for FY 2018 is \$314.9 million, an increase of 8% from the FY 2017 adopted budget. This figure does not include transfers made between various funds. The transfer from the General Fund to the School Operating Fund equals \$77,273,630, which is \$2,235,457, or 3% more than the transfer made for FY 2017. Looking back five years, the transfer to the School Operating Fund has increased 27%, or \$16,546,309. Another transfer occurs between the General Fund and the Regional Jail Fund. This contribution totals \$5,394,459, a 1.8% increase, or \$94,547, compared to FY 2017. This transfer has increased 13% or \$638,572 over the last five years due to increases in County inmate population and growing regional jail costs.

General Fund

The General Fund budget totals \$77.1 million, excluding school, jail, airport operating, and EDA transfers, an increase of 16.3%, or \$10,861,356 over FY 2017. Personnel expenses increased primarily due to four positions added during FY 2017, and eighteen new positions approved for FY 2018 as well as a ten percent increase for health insurance costs. Increases in operating expenses include CSA fund transfer increase, social services needs including health department and community services board increases, regional library contribution increase, pictometry upgrades, Microsoft Office 365 installation for all county employees. The purchase of replacement Sheriff's vehicles and replacement S.C.B.A. gear as well as a \$4.3 million capital reserve are also included. General Fund expenditures have increased 45%, or \$24.2 million over the past five years.



School Operating Budget



School Operating Fund

The School Operating Budget for FY 2018 is \$159.3 million, excluding transfers to the School Textbook and School Nutrition Funds, which is an increase of 4.3% from FY 2017. Over the past five years, the School Operating Fund has increased nineteen percent, or \$25.7 million. This budget is based on a projected student enrollment of 13,403. Student enrollment has risen by 180 from September 2012 to September 2016. Over the last ten years, student enrollment has increased three percent, or 341 students.

School Construction

The school system is tasked with projecting and accommodating school enrollment. Additionally, replacement facilities are planned as the school system's buildings age. School construction projects are included and prioritized on the county's Capital Improvement Plan. Funding for school construction is done outside of the annual budget adoption and therefore is not reflected in this document. When the School Board requests approval and funding for school construction from the Board of Supervisors, a public hearing is held prior to the appropriation of the total project cost. Unused appropriations at the end of the fiscal year are re-appropriated with the annual budget resolution.

County Revenues

Tax rates adopted for calendar year 2017:

Real Estate	\$.60 per \$100
Personal Property	\$4.86 per \$100
Business & Occupational	
Retail	\$.20 per \$100
Contractors	\$.16 per \$100
Professional Services (calculated on gross receipts)	\$.58 per \$100
Wholesale (calculated on purchases)	\$.05 per \$100
Machinery and Tools	\$2.00 on declining values

These rates are based on 100% of estimated fair market value.

Revenue increases continue in areas such as sales tax, meals and lodging taxes, personal property taxes, recordation taxes, building permits, and Development Review fees which are all positive economic indicators. The unemployment rate for Frederick County also has shown steady improvement running consistently below the state and national averages. Below is a summary of the General Fund revenue changes by category:

General Property Taxes	\$8,012,660
Other Local Taxes	\$885,895
Permits, Fees and Licenses	\$720,883
Fines and Forfeitures	\$91,203
Use of Money and Property	\$32,709

Charges for Services	\$366,262
Miscellaneous	-\$2,568
Recovered Costs	-\$8,062
State Revenue	\$887,504
Federal Revenue	\$997,800

The Board of Supervisors and the Finance Committee recognized the need to maintain an adequate fund balance. The Board of Supervisors has a financial policy not to reduce unreserved fund balance to an amount that is less than seventeen percent of the General Operating Fund. This amount equates to about \$30.5 million or approximately 45 days of operating funds.

Unfunded Requests/Delayed Goals and Initiatives

The FY 2017-2018 budget addresses some of the needs of a steadily growing community in the aftermath of a recession. There are still many necessary and critical needs that remain unfunded. To name a few:

- Full local funding request from the school system
- New position requests
 - 10 of the 11 deputies and one Investigator requested by the Sheriff
 - 17 of the 29 positions requested by Fire and Rescue
- Capital requests for various departments
- Various requests for increases and new initiatives throughout the General Fund budget
- Tuition assistance program

The school division is projected to receive a net \$6.7 million more revenue from all sources for the operating fund. Increased revenue was used to fund \$2.9 million additional costs to continue current services and programs, \$0.8 million to address instructional and operational needs, and \$3 million to provide a division average 2.5 percent salary increase for staff. The following budget priorities were not met:

- Delayed funding to maintain/improve K-12 pupil-teacher ratios.
- Delayed funding for a preschool program.
- Delayed funding of an adequate, sustained facilities maintenance plan.
- Delayed funding of an adequate, sustained school bus fleet replacement plan.
- Delayed funding for a competitive salary initiative for staff based on marketplace comparisons and compensation goals to attract, recruit, and retain quality staff.

Future Goals

In order for Frederick County to provide the highest quality of services to all citizens, the following long-term and short-term goals have been established:

- Preserve and enhance natural resources.
Strategy: Implement plans that concentrate on preserving historic sites and natural resources.
- Study and develop a plan to create a more robust marketplace to encourage TDR's (Transfer Development Rights)
Strategy: Identify and educate rural landowners and the Farm Bureau regarding TDR's and agricultural districts; educate developers of TDR opportunities.
Strategy: Implement plans that concentrate on preserving historic sites and natural resources.
- Provide adequate public utility infrastructure to support the present and future needs of the county.

Strategy: Work with county utility agencies to include monitoring demand of service and the availability of services to all areas.

- Establish and implement policies that maintain high quality of life for citizens at low cost.
Strategy: Continue to provide and improve services to county residents such as recreational activities, refuse collection sites and enhanced public safety.
- Maintain a fund balance that assures a positive cash flow and complies with financial policies.
Strategy: Monitor fund balance on a regular basis.
- Promote economic development to improve the current residential/business tax ratio.
Strategy: Promote economic development incentives to attract businesses/industries to the Frederick County area.
- Keep abreast of any potential significant changes to cyclical revenue sources.
Strategy: Monitor monthly county revenue sources such as sales tax, Development Revenue Fees, and building permits.
- Continue to upgrade the county's web site for increased accessibility for county residents.
Strategy: Improve county department web pages with the accessibility of applications, registration forms and payment options for county citizens. Develop on-line tutorials to assist taxpayers.
- Employee Retention and Recruitment.
Strategy: Monitor local market salaries to provide salary scales that allow for competitiveness in the local job market.

Working For The Future

Frederick County is committed to maintaining a business friendly environment, where businesses locate to, and expand in the County because of: reasonable tax rates, vibrant economic development programs, an accessible and skilled workforce, high quality of life, and excellent infrastructure. To achieve this goal, Frederick County remains steadfast in fostering relationships with established businesses. The County also continues to utilize wise land-use planning to enable the best and highest use of available resources, and has increased its focus on workforce development to ensure businesses have the employees they need to succeed in Frederick County.



Over the last three years, (2014-2016), more than \$400 million in capital investment and 1,200 new jobs have been announced for Frederick County, placing the community among the top 10% of localities in the Commonwealth. These announcements represent new businesses locating to the County, and existing Frederick County employers that have chosen to expand their facility footprint, improve processes, and retrain employees on new, cutting-edge equipment. Decisions in 2017 by Navy Federal Credit Union, Amazon, and others, will bring nearly \$300 million in additional capital investment and at least 2,500 jobs over the coming years. The following are but a few of the companies choosing to invest in Frederick County over the last three years: 84 Lumber, American Woodmark Corporation, Centro Global Solutions, Kingspan Insulation, Mopar, Shawnee Canning Company, and Trex Company.

The diversity of the business landscape includes home-grown businesses, chain and boutique retailers and restaurants, farms and agri-businesses, and back-end operations like customer service centers and research and development. Widely recognized employers operate in Frederick County, including HP Hood, Kraft Heinz, M&H Plastics, New World Pasta, Rubbermaid Commercial Products, and Thermo Fisher Scientific. Local companies continue to raise the bar, setting Frederick County apart, and drawing numerous third-party accolades.

- Frederick County – Top 15% of Localities in Virginia for Capital Investment and New Job Growth Over the Last Decade
- Winchester MSA – Top Metros of 2016 – *Site Selection Magazine*
- Winchester MSA – Best Small Places for Business & Careers - *Forbes*
- Winchester MSA – Best Performing Cities – *The Milken Institute*
- Navy Federal Credit Union – 100 Best Companies to Work For - *Fortune*
- Kraft Heinz Company & HP Hood – Top 100 Food & Beverage Companies – *Food Processing Magazine*
- American Woodmark – Largest Public Companies by Revenue – *Virginia Business*
- Howard Shockey & Sons – Top 400 Contractors in U.S. – *Engineering News-Record*
- Trex Company – six Awards for Design Excellence (ADEX) – *Design Journal*
- Lord Fairfax Community College – No. 1 Digital Community College – *Center for Digital Education*

Growth requires innovative infrastructure solutions. The operational start-up of the greater Frederick County’s region’s waste-to-energy Green Energy Facility took place in 2016, which will process municipal sludge and high-strength organic waste from food processors in the Shenandoah Valley to produce methane gas that will generate electricity. The facility also significantly reduces the amount of bio-solids hauled to the Regional Landfill for final disposal.



The Snowden Bridge Boulevard construction project, a public-private partnership matching Virginia Department of Transportation funds with private dollars and managed by the County, was completed this spring. The road is a critical piece of planned infrastructure improvements for the eastern portion of Frederick County, creating better access to a new industrial park, and serving as a future connection to Snowden Bridge, a planned urban community of more than 2,400 homes.

Frederick County, and its workforce development partners, are furthering initiatives aimed at ensuring an ample pool of skilled labor, a high-priority selection criteria for businesses considering expansion. The Frederick County Economic Development Authority’s (EDA) Career Pathways Program has expanded significantly since its inception in 2000. What began as student and educator business tours now includes the Annual Widget Cup, a design build competition for area high schools, and partnership with the regional Worlds of Work Expo, an annual hands-on career expo for nearly 3,000 seventh graders in the region. In 2016, the EDA and its partners began laying the groundwork for The Workforce Initiative, a collaborative effort bringing together educators, businesses, and community advocates to address current and future workforce needs. The Initiative seeks to create a shift in public perception, ensuring the community understands the breadth of careers available in our region and the combination of education and skill development needed to obtain those careers. To learn more about the Career Pathways Program and its partnerships, visit www.ExploreFrederickCareers.com.



Nearly 18,000 career opportunities will be available in Frederick County over the next decade. The largest employment demand is forecasted to be in the sectors of Health Care, Management of Companies and Enterprises (a category that includes office-related occupations like customer service representatives, accountants, financial managers, and HR specialists), Manufacturing, Public Administration, Retail, and Transportation and Warehousing.

Many of these sectors require advanced skillsets and certifications, lending further validity to the need to offer forward-thinking career training opportunities for residents. Lord Fairfax Community College Workforce Solutions, and other local educational partners are answering the call with programs like the Maintenance Technician certification, on-site instruction, and apprenticeship opportunities.

Quality workforce, a long-standing business-friendly environment, an east coast location with proximity to major markets, and an extensive transportation network, are just a few of the reasons recently expanded businesses have chosen to locate or grow their operations here in Frederick County. Finding new ways to further the County's commitment to business, developing and implementing innovative infrastructure and workforce development solutions, and offering training and educational opportunities for residents that will help them compete for the jobs of tomorrow, will help to ensure Frederick County's economic prosperity for years to come.

Growth in Frederick County has remained fairly steady over the last six years. Housing permits reached an all-time high in FY 2004-2005 in Frederick County with 2,004 residential permits issued during that fiscal year. Housing construction decreased significantly to an all-time low of 762 in FY 2011-2012. A come-back has occurred since then with the current FY 2016-2017 number of 1,422 residential permits being issued. The chart on page 204 gives a yearly comparison of the number of building permits issued. According to the United States Census Bureau, the population in 2010 in Frederick County was 78,305. The latest estimate for Frederick County places the population at 83,998. Population in the county is anticipated to slowly increase to 86,574 by 2020 and much higher with an estimate of 101,471 residents in 2030 and 114,663 in 2040. Frederick County maintains a mix of rural and urban settings. This along with the county's close proximity to the Washington area continues to draw people willing to commute but able to live in such a desirable area with a growing retail base and low real estate tax rate.

County officials, staff and the community need to continue to work together to promote and enhance the county in which we all live. It is a continuing goal that Frederick County remains a productive and promising community as well as maintains fiscal stability for many, many years to come.

I hope you will find this document informative. I believe the Board of Supervisors, Finance Committee, School Board and county staff should be commended for their role in the preparation of this budget. I especially want to thank the Finance Committee, Finance Department, Treasurer's Office and the Commissioner of the Revenue's Office for their hard work and assistance.

Respectfully submitted,



Kris C. Tierney
Interim County Administrator

Frederick County, Virginia Vision Statement

Insuring the quality of life of all Frederick County citizens by preserving the past and planning for the future through sound fiscal management.

Frederick County, Virginia Core Values

- A government that is accountable and dedicated to providing responsible stewardship for county funds and to insure the citizens receive the best services possible for the funds expended.
- A government concerned with long range planning that protects our rural heritage and directs its future growth through planned infrastructure.
- A government concerned with expanding commercial and industrial tax base in order to insure a viable and thriving economy.
- A government that looks to the future and implements plans to insure that the quality of life for future generations is preserved.
- A government that emphasizes a quality education through a cooperative effort with the school board.
- A government that recognizes the importance of maintaining a highly trained public safety program to provide efficient services and protection to county citizens.
- A government that promotes the spirit of cooperation with its regional local government partners and, in particular, the City of Winchester.
- A government unit based on honesty, trust, integrity, and respect that understands the importance of clear communication and a willingness to listen.

Financial Management Policies and Programmatic Goals

The County of Frederick is responsible to meet and constantly improve on the service needs of its citizens through sound fiscal management. The Board of Supervisors, School Board and county staff have committed themselves to this responsibility through the establishment of financial management policies and programmatic goals which demonstrate sound resource management and a high level of public accountability.

Direction For The Future

To adhere to the financial policies and guidelines, Frederick County has developed a direction for the future to meet the growing service needs of our citizens.

Frederick County maintains a Comprehensive Policy Plan which is reviewed and updated on an annual basis. The primary goal of the plan is to protect and improve the living environment within Frederick County. The plan contains strategies and implementation methods designed to facilitate the attainment of stated goals and policies. It establishes a means of responding to changes as they occur. The plan describes the policies governing the county and attempts to establish a direction and reasonable expectations for development. Most of the policies in the plan are focused on the next five to ten years thus assisting the Board of Supervisors, School Board and county staff with their budget direction.

Frederick County also maintains a Capital Improvement Plan updated on an annual basis. The CIP consists of a schedule for major capital expenditures for the county for the ensuing five years. Projects are removed from the plan as they are completed or as priorities change. The plan is intended to assist the Board of Supervisors, School Board and county staff in preparation of the county budget. In addition to determining priorities for capital expenditures, the county must also insure that projects contained within the CIP conform to the Comprehensive Policy Plan.

The following policies are implemented under the county's direction to provide the framework for the county's sound financial position and high public accountability.

Programmatic Goals

The programmatic goals provide multi-year direction guiding the county toward our mission. While they act as targets toward which the county aims its resources, they may not be entirely attainable but are of such importance that they need to be mentioned. We aim to meet our programmatic goals by addressing them through the completion of policy goals.

The County of Frederick will maintain a high quality of service provision, ever increasing with the rate of growth, through support of the following goals:

- Recognition that service demands are increasing, thus new methods must constantly be identified to meet this demand. The county can meet this demand through performing constant evaluation of existing services, departments and systems to determine if reorganization can meet the changing and increasing needs, in addition to new revenues.
- Recognition that growth does not mean a deterioration of existing programs and policies, as they were developed with growth in mind.
- Strive to meet current service needs financially, thus not pushing them to the future and addressing them at a crisis level. While maintaining a flexible pose, the county will embrace existing economic conditions, such as low employment, minimal increase in state funding and continued increases in educational needs while preparing for dramatic changes.

- Strive to achieve and maintain within the real estate tax base a 25% Commercial and Industrial base which will match the cost of residential growth.
- Promote a harmonious balance between agricultural practices and residential and commercial development.

With the direction and policy for the future identified, we move to policy goals to foster our programmatic goals and define the framework of the county's overall fiscal management.

Policy Goals

The policy goals provide the framework for the county's overall fiscal management. While aiding in our decision making process, these goals represent guidelines for current budget evaluation, growth management, prioritization, and the setting of our future direction.

- To maintain current and long-term fiscal stability while meeting the demands of growth on all county services.
- Insulate from financial crisis.
- Reduce or eliminate short-term borrowing and maintain the county's bond rating.
- Establish guidelines for debt that do not jeopardize the county's financial position and ensure the continued fiscal stability of county operations. Maintain a low ration of net general obligation debt to assessed value.
- To encourage conservative yet responsible management of resources to meet current and future capital and operation plans.

A. General Budget Policies

- The county will strive to produce a budget where revenues equal expenditures. Non-revenue sources such as reserves may also be considered in order to meet the goal of a balanced budget.
- The county will minimize appropriating budgeted funds that are not balanced with budgeted revenues to avoid future years' negative budget consequences.
- The county will maintain a budgetary control system to help it adhere to the budget for all county departments.
- Structure the budget so that the Board and the general public can establish a relationship between expenditures, revenues and goals.
- The Finance Department will prepare regular reports comparing actual revenues and expenditures to budgeted amounts. The reports are distributed monthly to the departments for review. The Board of Supervisors also receives comparative monthly reports prepared by the Finance Department on the status of several monitored funds.
- A positive cash balance and "safe undesignated fund balance" will always be maintained.
- The budget will be structured so that the Board and the general public can readily establish the relationship between revenues, expenditures and the achievements of service objectives.

B. Revenue Policies

- The county will try to maintain a diversified and stable revenue system to shelter it from short run fluctuations in any one revenue source.
- The county will estimate all revenues by an objective analytical process.
- The county will maintain sound appraisal procedures to keep property values correct. Property will be assessed at 100% of fair market value. Property is currently reassessed every two years.
- The county will follow an aggressive policy of collecting tax revenues. Tax collections will take advantage of all available legal enforcement powers.

C. Debt Management Policies

- The county will confine long-term borrowing to capital improvements that cannot be financed from current revenues except where approved justification is provided.
- When the county finances capital improvements or other proceeds by issuing bonds or entering into capital leases, it will repay the debt in a period not to exceed the expected useful life of the project.
- The county will not use long-term debt for current operations.
- Tax Supported 10-year Payout Ratio should be greater than 65%. The 10-year payout ratio measures the amount of principal to be retired in 10 years.
- Debt to Assessed Value should be in a range not to exceed 0.75%-1.75%.
- Debt Service vs. Governmental Expenditures Ratio should be in a range not to exceed 8-12%. Governmental expenditures represent the ongoing operating expenditures of the County and School Board. In this calculation, debt service and capital expenditures are excluded from expenditures.

D. Capital Policies

- The county will develop a five-year plan for capital improvements and update it annually.
- The county will make all capital improvements in accordance with an adopted capital improvements program, excluding emergency situations.
- The county will maintain all of its assets at a level adequate to protect the county's capital investment and to minimize future maintenance and replacement costs.
- The county will identify the estimated costs and potential funding sources for each capital project proposal before it is submitted for approval.
- The county will attempt to determine the least costly financing methods for all new projects.

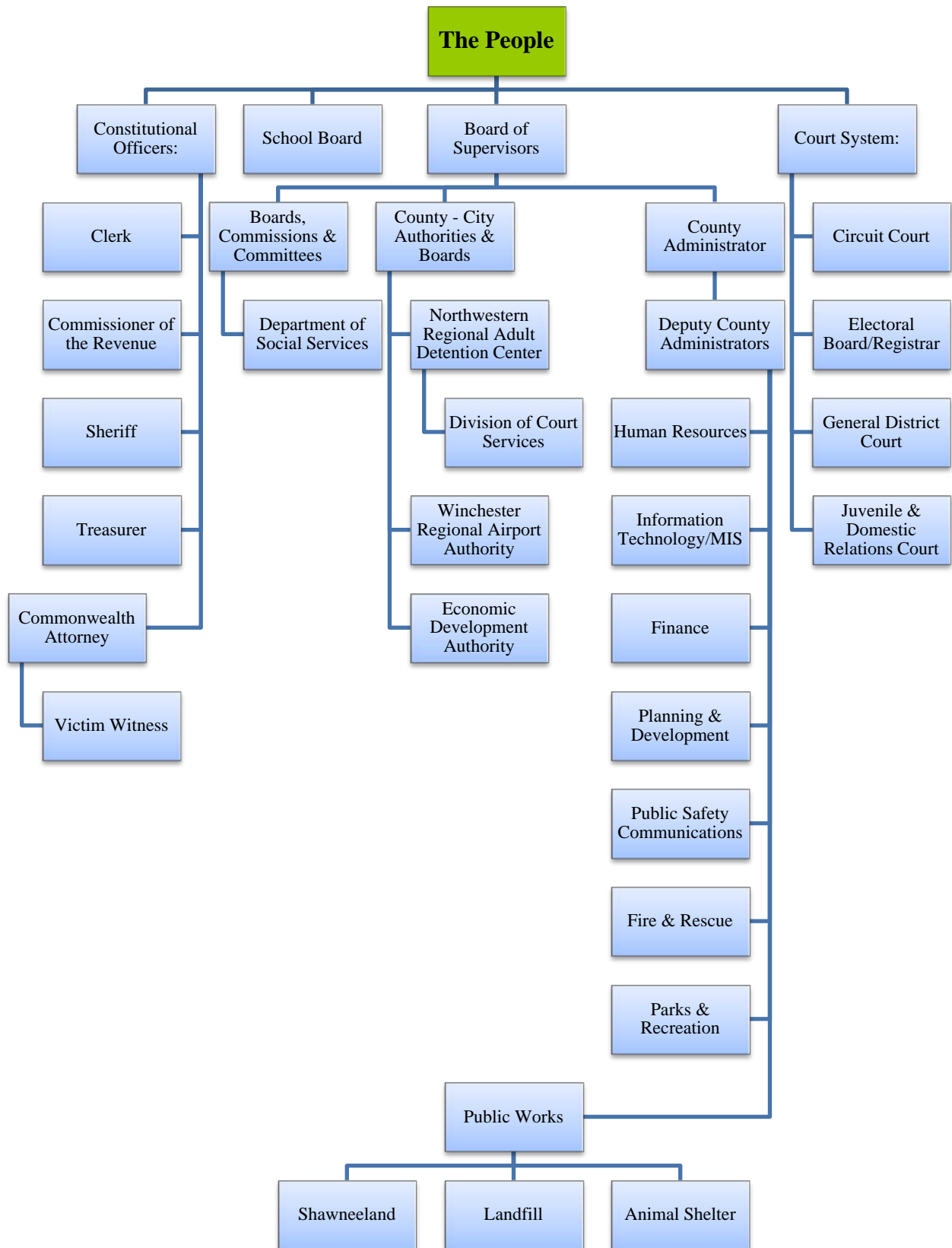
E. Reserve Fund Policies

- Undesignated fund balances at the close of each fiscal year should be equal to no less than 17% of the General Operating Fund revenues.
- The county will maintain self-insurance reserves as established by professional judgment based on the funding techniques utilized and loss records.

F. Investment Policies

- Disbursement, collection and deposit of funds will be scheduled to ensure maximum cash availability.
- When permitted by law, the county will pool cash from several different funds for investment purposes.
- The county will invest all of its idle cash on a continuous basis. County investments are made in CD's, Banker's Acceptance, Commercial Paper and the Local Government Investment Pool.
- The county will obtain the best possible return on all its investments, but funds will not be invested beyond the time when they are reasonably expected to be required.
- The county will regularly review contractual consolidated banking services.
- All investment policies are administered by the elected Treasurer.

Frederick County Organizational Chart



Budget Summary



James Wood Middle School
Winchester, Virginia
Opened in 1950

SUMMARY OF THE ADOPTED BUDGET

The Annual Budget adopted for the fiscal year 2017-2018 is hereby presented on a modified accrual basis of accounting which recognizes payables in the accounting period in which the liability is incurred except for long term debt, and receivables in the accounting period in which they become available or measurable. This format provides the citizens of Frederick County with a wide spectrum of information on funds received and expended by the county.

I. THE BUDGET PROCESS

Frederick County's budget is governed by Title 15.2 Chapter 25, section 15.2-2506 of the *Code of Virginia*, as amended. It is the desire of the Board of Supervisors that the county budget process be open, informative and understandable to county citizens.

The economy continues to show slow and steady improvement in different areas. Real estate values appear to be rising and foreclosures are becoming less abundant. The average selling price of a home in Frederick County in 2014 was \$261,229. The average selling price rose to \$291,156 for 2016. This is close to an 11% increase in three years. As of April 2017, 64 properties were in the foreclosure market process in Frederick County.

Unemployment remains an issue for Frederick County residents. The unemployment rate for Frederick County for 2016 was 3.5%, down slightly from one year ago when the rate was 4%. The 2016 rate for Frederick County is slightly lower than the statewide rate of 4% and significantly lower than the national rate of 4.9%.

Frederick County's strongest economic indicators are in construction. Building related permits have increased over 26 percent over the prior year. Increases in the housing market echoes increases in other related revenue such as court recordation taxes. Other economic indicators such as sales and meals tax show continuous increases over the past few years of over 15 percent. All of the indicators give the county insight that we are in a growth cycle and the recession is now in the past.

The Chair of the Board's Finance Committee communicated the Board's list of budget priorities to guide the County Administrator for the FY 2018 budget process:

- Reassessment of real property effective January 1, 2017 will impact revenues.
- Consider Public Safety and Education needs as priorities..
- Identify and prioritize deferred capital plan.
- Provide responsible stewardship of funds to provide best services possible within funding levels.
- Continue to minimize the size of government wherever possible.
- Maintain Fund Balance and establish debt policies that provide financial stability.

In answer to this list of budget priorities and objectives, the County Administrator developed an analysis of what she believed needed to be accomplished within the FY 2018 proposed budget:

- Provide sufficient funding for employee compensation to maintain quality of service.
- Provide reasonable funding for schools, using historic 57%/43% sharing of new revenues.
- Preserve fund balance at an appropriate level, per Board policy and best practices.
- Ensure sufficient funding levels throughout departments for service delivery.
- Provide a Contingency Fund for unexpected needs.
- Provide for additional staff in critical areas.
- Continue reduction in use of fund balance for ongoing expenses.
- Reduce operating costs and promote efficiencies where possible.
- Provide for ongoing capital funding by ongoing revenues or fund balance, if necessary.
- Use fund balance only for one time capital.

- Maintain service levels in all functional areas.
- Carefully consider funding requests for new initiatives.
- Address Public Safety needs.
- Provide support of technology to ensure equipment and infrastructure are up-to-date.
- Ensure that critical county and school capital needs are met.

Beginning in December and running through January, the County Administrator and her Budget Committee met with Department Directors and Constitutional Officers to discuss and review their FY 2018 budget requests.

Original General Fund expenditure requests submitted by departments as well as the School System transfer request for FY 2018 were \$23.1 million above the FY 2017 approved General Fund budget. Here is a breakdown by function:

Function	FY 17 Approved	FY 18 Request	Increase (Decrease)
General Government	10,538,861	11,925,691	1,386,830
Judicial Administration	2,487,577	2,700,801	213,224
Public Safety	32,492,579	42,086,051	9,593,472
Public Works	4,853,387	5,296,824	443,437
Health/Welfare	8,700,921	9,180,566	479,645
Comm. College	78,819	76,320	(2,499)
Parks/Cultural	6,218,950	8,898,793	2,679,843
Community Development	1,948,164	2,080,271	132,107
School Transfers	91,010,648	99,693,445	8,682,797
Non-Departmental	4,976,677	4,503,648	(473,029)
Total	163,306,583	186,442,410	23,135,827

The largest requests were Public Safety and Parks and Recreation, as well as the \$8.6 million increase requested by the School Board. Public Safety increases are primarily personnel and capital requests which include 12 positions for the Sheriff and associated vehicles and equipment, 29 positions for Fire and Rescue as well as vehicles and equipment, laptop replacements for the Sheriff's Office, replacement fire engine for Fire and Rescue, replacement S.C.B.A. equipment for Fire and Rescue, fuel assistance request from the volunteer fire companies, jail contribution increase, and TEXT2 9-1-1 equipment for the Emergency Communications Center. Parks and Recreation capital requests include design work for an indoor aquatic facility, Snowden Bridge construction, Frederick Heights trail and parking, and slide/spray grounds for both Clearbrook and Sherando Parks, and vehicle and equipment replacements.

The first item to be addressed during this budget process was the reassessment and what real estate tax rate to apply and use moving forward into this budget process. The Board held discussions in December and the consensus was to advertise and hold a public hearing in February using the constant \$0.60 real estate tax rate. Due to the increased real estate values, it is projected that the County will generate \$4,323,620 in increased tax revenue in FY 2018 by keeping the real estate tax rate at the same level.

As has been the norm for a number of years, capital requests have been immense for both the General Fund as well as for the School System. The Board of Supervisors has not lost sight of this and decided to try to alleviate some of the most critical needs in FY 2018. The Board agreed to take \$5.4 million from unreserved fund balance for this purpose. The General Fund portion of this equates to \$2.3 million with \$2 million to go towards the S.C.B.A. replacement for Fire and Rescue. A \$1 million grant is also budgeted for this expense for a total of \$3 million. The remainder of the General Fund portion will go towards the purchase of thirteen replacement Sheriff patrol vehicles. The School System portion equates to \$3 million and will include replacement school buses as well as other capital and technology needs.

Actual total revenues for the General Fund increased by \$11,863,176. Due to natural growth, General Property Taxes and Other Local Taxes, which are the revenues to be shared with the school system, increased by \$5,021,855 for FY 2018. This amount is in addition to the \$4.3 million in revenue projected to be received due to the reassessment.

There has been a great deal of concern over future construction debt, especially for the School System. In the near future, a new elementary school, a new high school, and an expansive renovation to a current elementary school are anticipated to be needed due to student growth increasing in areas of the County that are experiencing residential development. The Board decided to take the \$4.3 million in increased revenue over the equalized tax rate and set it aside into a capital reserve fund to be used for future capital debt/purchases for both the County and School System. That left less funds to cover County and School needs so in order to balance the budget, the Board used \$2.5 million from unreserved fund balance to accomplish this. For FY 2017, the amount used from unreserved fund balance to balance the budget was \$3.6 million, a reduction of \$1.1 million for FY 2018.

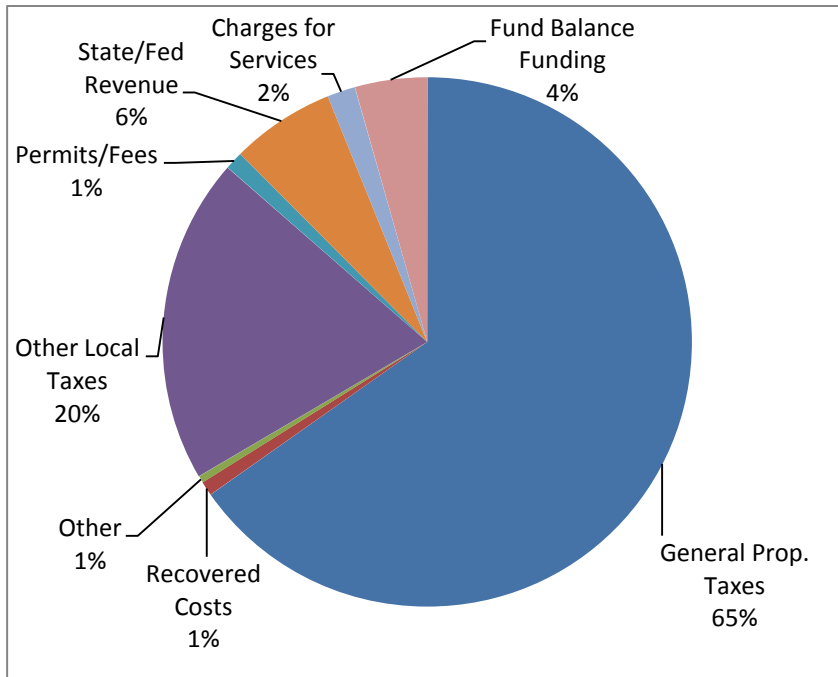
The natural growth in revenue of \$5,021,855 is the amount that is shared between the General Fund and the School System. Historically, this amount has been split with 57% for the Schools and 43% for the General Fund. However, this \$5,021,855 had to be reduced by the \$1.1 million reduction in the use of unreserved fund balance, which then would be split with \$2,235,457 for the schools and \$1,686,398 for the General Fund.

This is how the budgeted revenues were presented for the budget public hearing in March. It is shown in chart form below:

Category	FY 2017	FY 2018	Difference
General Property Taxes	\$109,067,433	\$117,080,093	\$8,012,660
Other Local Taxes	\$34,831,980	\$35,717,875	\$885,895
Permits/Privilege Fees	\$1,283,923	\$2,004,806	\$720,883
Fines/Forfeitures	\$324,197	\$415,400	\$91,203
Use of Money/Property	\$159,359	\$192,068	\$32,709
Charges for Services	\$2,710,296	\$3,071,558	\$366,262
Misc. Revenues	\$165,885	\$163,317	-\$2,568
Recovered Costs	\$1,567,516	\$1,559,454	-\$8,062
State	\$9,559,994	\$10,326,388	\$766,394
Federal	\$36,000	\$1,033,800	\$997,800
Total	\$159,706,583	\$171,569,759	\$11,863,176

Unreserved fund balance usage is broken down as follows:

	FY 2017	FY 2018	Difference
One Time General Fund Capital	\$0	\$2,329,760	\$2,329,760
One Time School Capital	\$0	\$3,088,287	\$3,088,287
Funds Needed to Balance Budget	\$3,600,000	\$2,500,000	-\$1,100,000
Total	\$3,600,000	\$7,918,047	\$4,318,047



Category	
General Prop. Taxes	117,080,093
Other Local Taxes	1,804,585
Permits/Fees	2,004,806
State Revenue	10,326,388
Charges for Services	3,076,558
Recovered Costs	1,559,454
Other – Misc.	1,804,585
Fund Balance	7,918,047
	179,487,806

The Public Hearing on the FY 2017-2018 budget was held on March 22, 2017 with most speakers in favor of the budget as presented.

The proposed FY 2018 budget was adopted on April 12, 2017 with a real estate tax rate of \$0.60 per \$100. Revenue monitoring will continue with hopes that the current economic upswing continues.

In summary, General Fund department expenditures increased over FY 2017 by \$10.8 million, or 16%. The General Fund transfer to the School Operating, School Debt, and School Capital Funds increased by \$5.3 million, or 5.8%. The General Fund had 46 requested new full-time positions and was funded 18 of those positions. The School System had 21 requested new full-time positions and was funded 17 of those positions.

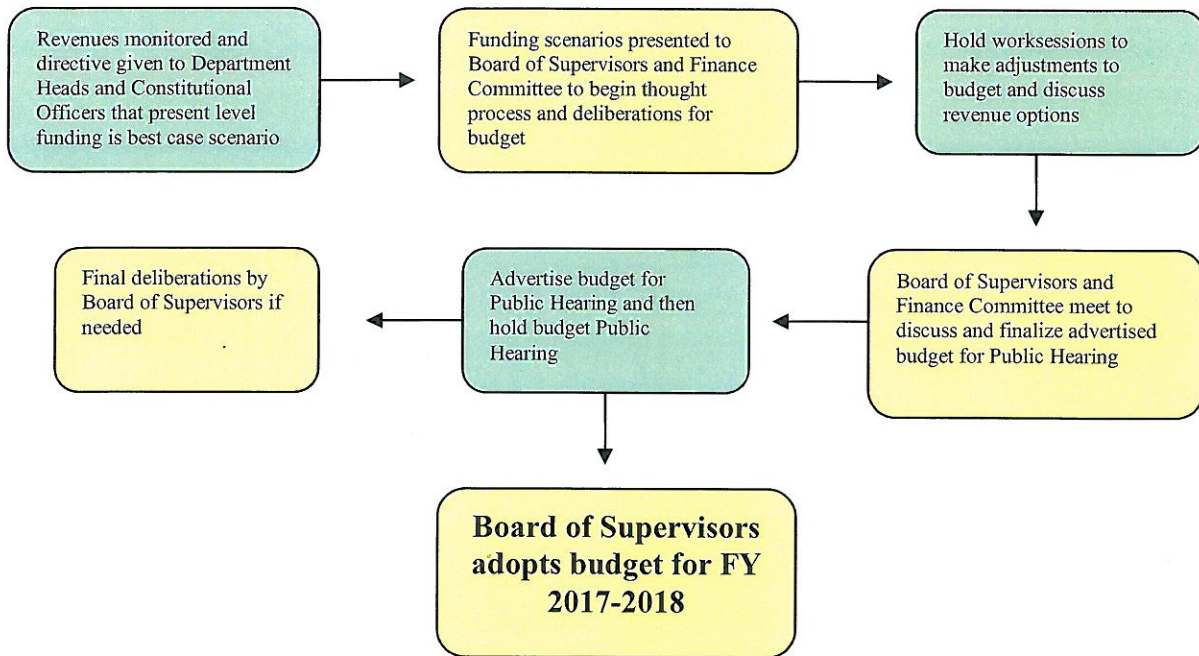
A breakdown of the key elements included in the General Fund adopted budget are:

- ▶ Twelve new firefighters for Fire and Rescue
- ▶ One new Deputy for the Sheriff's Office
- ▶ One new Building Inspector in the Inspections Department
- ▶ Two Cashiers for the Treasurer's Office
- ▶ One new secretarial position for Social Services
- ▶ One new Parks and Recreation Technician
- ▶ Increase in local funding for schools of \$5.3 million including operating and capital
- ▶ 2 – 2.5% reserve for raises for county staff
- ▶ \$3.5 million capital funding to include Sheriff's vehicles, replacement Self Contained Breathing Apparatus for all career and volunteer Fire and Rescue personnel, and other smaller capital items
- ▶ Increases in funding for social services, health department, community services board (all jointly funded with the state)
- ▶ Increase in regionally funded operations: airport, library
- ▶ Regional Jail contribution increase
- ▶ CSA Fund transfer increase
- ▶ Purchase and installation of Microsoft Office 365
- ▶ Increased insurance costs: health insurance for employees, line of duty, retiree health insurance

Budget Calendar FY 2017-2018

Month	Action
October 19, 2016	Budget memo from Finance Committee Chairman presented to Finance Committee
October 25, 2016	Budget materials sent to all departments and outside agencies
November 28, 2016	Budget requests from departments and outside agencies due back to Finance Department
December 21, 2016	Finance Committee/Budget Worksession. Preliminary Budget and Reassessment discussions.
December 2016 – January 2017	County Administrator budget meetings with departments
January 18, 2017	Finance Committee/Budget Worksession. Discussion on preliminary budget scenarios.
February 1, 2017	Board of Supervisors Budget Worksession
February 15, 2017	Finance Committee/BOS Budget Worksession
February 21, 2017	School Board budget public hearing
February 22, 2017	Board of Supervisors Budget Worksession w/School Board; School Board presents budget to Board of Supervisors
March 1, 2017	Board of Supervisors Budget Worksession
March 8, 2017	Budget Worksession – final worksession before budget advertisement
March 13, 2017	Public Hearing Advertisement in newspaper
March 22, 2017	FY 2017 – 2018 Budget Public Hearing
April 12, 2017	FY 2017 – 2018 Budget Adoption
May-July, 2017	Preparation of Adopted Budget Document and submission of budget for award
July 1, 2017	Implementation of Fiscal Year 2017 – 2018

Budget Process Flow Chart



II. BASIS OF BUDGETING

All government and agency funds are accounted for using the modified accrual basis of accounting. The modified accrual basis of accounting for governmental funds is a mixture of cash basis and accrual basis accounting. Under the modified accrual basis of accounting, revenues are accrued at year end if they are measurable with 45 days after the fiscal year ends to finance current year appropriations.

Revenue is considered available when it is collectible during the current period, and the actual collection will occur either 1) during the current period; or 2) after the end of the period but in time to pay current year-end liabilities. Expenditures are budgeted on an accrual basis of accounting because they are measurable when incurred and are generally recognized at that time. Exceptions to this rule include: 1) accumulated unpaid vacation leave, sick leave and other amounts that are recognized when paid; and 2) principal and interest payments on general long-term debt, both of which are recognized when paid.

The county uses the accrual method of accounting on proprietary funds. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recognized when incurred, regardless of receipts and disbursements to cash.

III. BUDGET AMENDMENT PROCESS

The County of Frederick amends its budget as needed throughout the fiscal year. The budget can be amended in two ways: 1) appropriation transfer; and 2) supplemental appropriation. The Code of Virginia states that budget amendments which exceed one percent of the total expenditures shown in the currently adopted budget must be accomplished by publishing a notice of a meeting and a public hearing once in a newspaper having general circulation in that locality at least seven days prior to the meeting date. The notice shall state the governing body's intent to amend the budget and include a brief synopsis of the proposed budget amendment. The Board of Supervisors may adopt such amendment at the

advertised meeting, after first providing a public hearing during such meeting on the proposed budget amendments.

The Board of Supervisors has authorized the County Administrator to approve appropriation transfers within an individual department with no limitations. Approval from the department head and County Administrator must be received for all transfers. Inter-departmental transfers are subject to a \$25,000 per fiscal year limitation.

Requests for supplemental appropriations are presented to the Finance Committee for recommendation. The Committee's recommendation is presented to the Board of Supervisors for their approval or disapproval. Budget adjustments are brought forth for official action during regularly scheduled Board of Supervisors meetings held on the second and fourth Wednesday of every month.

IV. THE ANNUAL BUDGET AS A MANAGERIAL TOOL

- A.** The FY 2018 budget of Frederick County represents continuing experience in preparing a modified program budget. This format incorporates narrative information explaining budget functions followed by a summary of financial information. The purpose is to make the budget an understandable managerial plan as well as an accounting tool.
- B.** The FY 2018 budget has been prepared under the format as required by the Commonwealth of Virginia for comparative financial reporting purposes.
- C.** The budget is a document for informative and fiscal planning purposes only. The Board of Supervisors must officially adopt a budget for each fiscal year after a duly called public hearing and discussion of the proposed budget has been held. The fiscal year begins July 1 and ends June 30.
- D.** The budgeting process includes many important decisions. First, it affords an opportunity for the county departments, offices and agencies to do an internal and a combined analysis regarding their activities and goals. Second, the governing body has an opportunity to digest both departmental objectives and goals and citizen output. Third, the county's plans and programs are tempered into a fiscal document which projects the necessary revenue needed to meet the proposed expenditures.
- E.** In the final analysis, the adopted budget document is the vehicle through which public policy is put in to effect through the planned expenditure of public funds.

V. DEBT MANAGEMENT

Counties in Virginia, unlike cities, do not have a legal debt limit. With the exceptions of Lease Revenue Bonds, School Literary Bonds sold to the state's Literary Fund, and School Obligation Bonds, the County does not have any other debt. The following is a summary of long-term debt transactions reported in the Comprehensive Annual Financial Report for June 30, 2016:

	Balance July 1, 2015 as restated	Issuances/ Increases	Retirements/ Decreases	Balance June 30, 2016	Amount Due Within One Year
Primary Government:					
Governmental activities:					
Lease revenue bonds	\$25,228,750	--	\$897,500	\$24,331,250	\$871,250
Premium on lease revenue bonds	1,727,671	--	133,071	1,594,600	140,177
Total lease revenue bonds	\$26,956,421	--	\$1,030,571	\$25,925,850	\$1,011,427
Local financing lease	5,010,000	2,605,000	105,000	7,510,000	235,000
Premium on financing lease	543,451	229,062	59,011	713,502	63,790
Total local financing lease	5,553,451	\$2,834,062	\$164,011	\$8,223,502	\$298,790
County General obligation bonds:					
Library	2,079,526	--	251,828	1,827,698	265,586
School General obligation bonds:					
School	106,065,088	26,635,000	9,305,843	123,394,245	10,049,127
Add deferred amount for issuance premiums	4,903,297	2,505,191	670,961	6,737,527	864,266
Total School General obligation bonds	\$110,968,385	\$29,140,191	\$9,976,804	\$130,131,772	\$10,913,393
State Literary Fund loans:					
School	2,010,318	--	814,149	1,196,169	814,169
Intergovernmental loans	125,290	1,719,225	2,202	1,842,313	86,482
Claims	703,371	8,710,850	8,641,830	772,391	772,391
Capital Leases	98,992	--	75,300	23,692	23,692
Net Pension liability	8,728,682	7,923,302	7,019,612	9,632,372	--
Net OPEB obligation	14,918,000	2,660,000	586,000	16,992,000	--
Compensated absences	3,641,287	2,666,962	2,548,901	3,759,348	2,631,544
Total governmental activities	\$175,783,723	\$55,654,592	\$31,111,208	\$200,327,107	\$16,817,474

General Fund revenues are used to pay all long-term general obligations and General Fund capital leases. General Fund revenues are used to liquidate the net other post-employment benefit obligations for the County. The School Operating Fund is used to liquidate the net other post-employment benefit obligations for the School Board.

Annual requirements to amortize all long-term obligations and related interest are as follows:

Year Ending June 30,	General Obligation Bonds		Literary Loans		Capital Leases	
	Principal	Interest	Principal	Interest	Principal	Interest
2017	\$10,314,713	\$5,555,220	\$814,149	\$35,885	\$23,692	\$541
2018	10,682,680	4,994,264	382,000	11,460	--	--
2019	10,636,620	4,482,535	--	--	--	--
2020	10,491,587	3,976,308	--	--	--	--
2021	10,062,101	3,491,494	--	--	--	--
2022-2026	39,304,242	11,407,118	--	--	--	--
2027-2031	11,765,000	5,002,586	--	--	--	--
2032-2036	405,000	907,510	--	--	--	--
2037-2041	--	--	--	--	--	--
2042-2046	--	--	--	--	--	--
Total	\$125,221,943	\$39,817,035	\$1,196,169	\$47,345	\$23,692	\$541

The cost of equipment under current capital leases is \$96,644.

Year Ending June 30,	Lease Revenue Bonds		Intergovernmental Loans		Local Financing Lease	
	Principal	Interest	Principal	Interest	Principal	Interest
2017	\$871,250	\$1,107,135	\$86,482	\$4,113	\$235,000	\$317,797
2018	911,250	1,069,630	89,306	3,614	245,000	308,172
2019	956,250	1,028,319	91,430	3,096	255,000	297,109
2020	996,250	987,278	94,569	2,550	270,000	284,606
2021	1,040,000	944,358	96,692	--	280,000	272,037
2022-2026	6,063,750	3,874,726	470,153	4,258	1,635,000	1,133,285
2027-2031	7,750,000	2,206,436	482,355	--	2,065,000	696,393
2032-2036	5,742,500	657,599	431,326	--	2,525,000	246,947
Total	\$24,331,250	\$11,875,481	\$1,842,313	\$17,631	\$7,510,000	\$3,556,346

Frederick County is committed to maintaining a high bond rating and a level of indebtedness that can be managed with available resources. Other than the construction of an administrative building, a regional library, public safety building and animal shelter, school construction is the only “debt service” that the county has undertaken. Below is a chart that shows the ratio of Net General Bonded Debt per capita.

Ratio of Net General Bonded Debt to
Assessed Value and Net Bonded Debt Per Capita
Last Ten Fiscal Years

Fiscal Year	Gross Bonded Debt	Less: City Of Winchester Share	Net Bonded Debt (3)	Ratio of Net General Obligation	
				Debt to Assessed Value (2)	Net Bonded Debt per Capita (1)
2007	145,585,324	--	145,585,324	1.66%	1,950
2008	153,081,573	--	153,081,573	1.70%	2,013
2009	148,796,669	--	148,796,669	1.61%	1,921
2010	137,982,022	--	137,982,022	1.46%	1,762
2011	136,620,526	--	136,620,526	1.46%	1,726
2012	145,019,085	--	145,019,085	1.57%	1,806
2013	138,713,598	--	138,713,598	1.48%	1,708
2014	137,471,379	--	137,471,379	1.45%	1,669
2015	147,568,101	--	147,568,101	1.49%	1,774
2016	167,304,991	--	167,304,991	1.60%	1,992

(1) Population data can be found in the Demographic Statistics Table on page 208

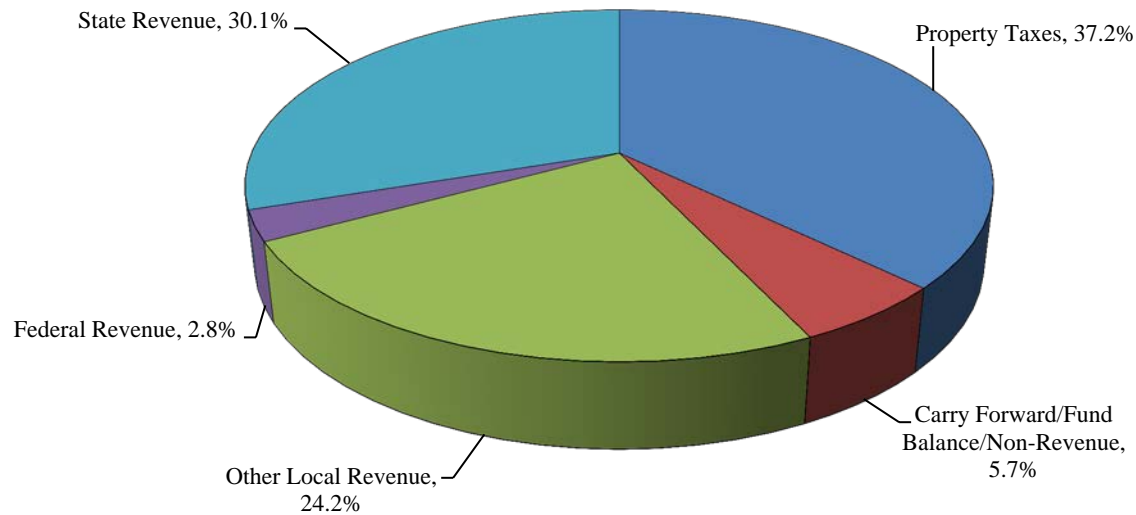
(2) See the Assessed Valuation of All Taxable Property Table on page 205

(3) Includes all long-term general obligation bonded debt, Literary Fund Loans, excludes capital leases, and compensated absences.

Frederick County, Virginia
Statement of Long-Term Indebtedness
Year Ending June 30, 2017

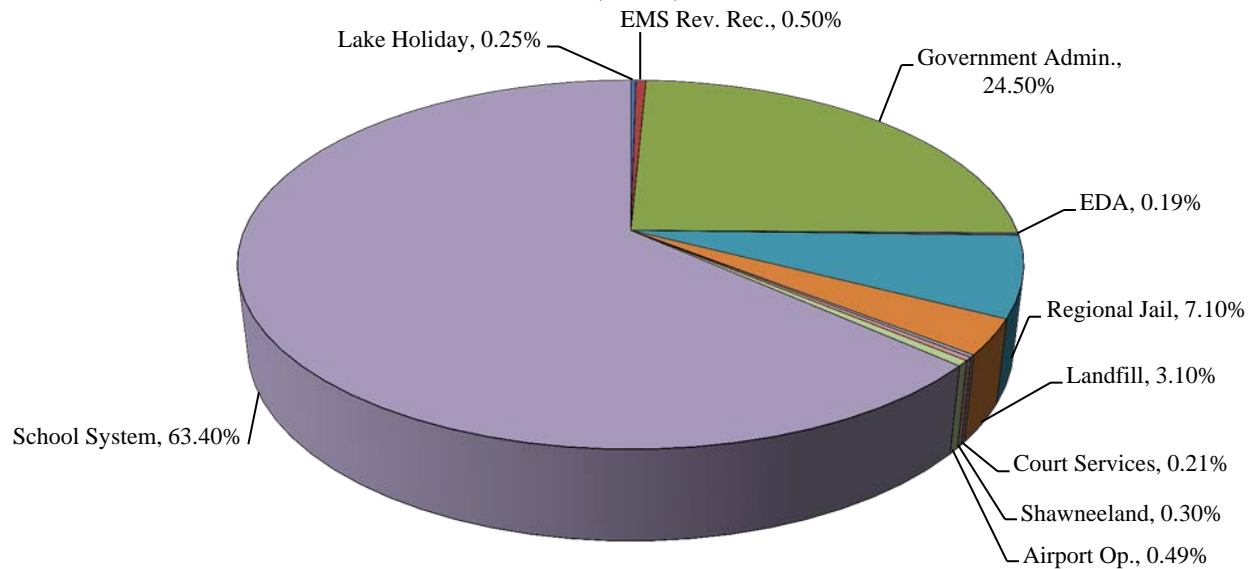
School VPSA	Authorized And Issued	Payments Thru June 2016	Balance July 1 2016	Incurred During 2016-17	Total Balance & Incurred	Principal Paid During 2016-2017	Outstanding June 30 2017
Stonewall/Senseny Road	1,200,000	1,140,000	60,000		60,000	60,000	0
Stonewall	1,355,000	1,225,000	130,000		130,000	65,000	65,000
Armel/Middletown Addition	3,200,000	2,720,000	480,000		480,000	160,000	320,000
Orchard View Elementary	4,650,000	3,730,000	920,000		920,000	230,000	690,000
Orchard View Elementary	4,100,000	3,280,000	820,000		820,000	205,000	615,000
Millbrook/Evendale Land/Byrd MS	16,800,000	11,760,000	5,040,000		5,040,000	840,000	4,200,000
Millbrook High School	6,150,000	4,320,000	1,830,000		1,830,000	305,000	1,525,000
MHS/JWMS Renovation	8,385,000	5,460,000	2,925,000		2,925,000	420,000	2,505,000
MHS, JWMS, Byrd MS	3,315,000	2,160,000	1,155,000		1,155,000	165,000	990,000
Millbrook High School	3,782,296	2,348,051	1,434,245		1,434,245	194,127	1,240,118
MHS, JWMS	12,655,000	7,615,000	5,040,000		5,040,000	630,000	4,410,000
Byrd Middle School	5,980,000	3,600,000	2,380,000		2,380,000	300,000	2,080,000
Byrd MS, Evendale Elementary	8,580,000	4,730,000	3,850,000		3,850,000	430,000	3,420,000
Byrd MS, Evendale Elementary	8,550,000	4,725,000	3,825,000		3,825,000	425,000	3,400,000
Byrd MS, Evendale Elementary	5,995,000	3,000,000	2,995,000		2,995,000	300,000	2,695,000
Evendale Elementary	5,685,000	2,850,000	2,835,000		2,835,000	285,000	2,550,000
Evendale, Gainesboro Replacement	6,305,000	2,840,000	3,465,000		3,465,000	315,000	3,150,000
Gainesboro Replacement	5,830,000	2,640,000	3,190,000		3,190,000	290,000	2,900,000
Gainesboro Replacement	4,370,000	1,760,000	2,610,000		2,610,000	220,000	2,390,000
Greenwood Elementary	3,800,000	1,520,000	2,280,000		2,280,000	190,000	2,090,000
Greenwood, Trans, APR, FCMS	13,450,000	4,725,000	8,725,000		8,725,000	675,000	8,050,000
Greenwood Mill Elementary	5,720,000	2,015,000	3,705,000		3,705,000	285,000	3,420,000
Transportation	7,975,000	1,600,000	6,375,000		6,375,000	400,000	5,975,000
Transportation	7,000,000	1,460,000	5,540,000		5,540,000	365,000	5,175,000
Elem Add./ 4 th HS/FCMS	4,435,000	675,000	3,760,000		3,760,000	225,000	3,535,000
Elem. Additions/FCMS	5,025,000	510,000	4,515,000		4,515,000	255,000	4,260,000
FCMS/4 th HS	4,390,000	220,000	4,170,000		4,170,000	220,000	3,950,000
FCMS	13,375,000	670,000	12,705,000		12,705,000	665,000	12,040,000
FCMS	18,535,000	0	18,535,000		18,535,000	930,000	17,605,000
FCMS	8,100,000	0	8,100,000		8,100,000	0	8,100,000
Total Bonds	208,692,296	85,298,051	123,394,245	0	123,394,245	10,049,127	113,345,118
State Literary Fund Loans							
Redbud Run Elem. School	5,000,000	4,750,000	250,000		250,000	250,000	0
Sherando High Addition	1,500,052	1,425,038	75,014		75,014	75,014	0
James Wood High Addition	2,142,948	2,035,793	107,155		107,155	107,155	0
Stonewall Elem. School	4,640,000	4,176,000	464,000		464,000	232,000	232,000
Senseny Road Addition	3,000,000	2,700,000	300,000		300,000	150,000	150,000
Total Literary Loans	16,283,000	15,086,831	1,196,169	0	1,196,169	814,169	382,000
TOTAL	224,975,296	100,384,882	124,590,414	0	124,590,414	10,863,296	113,727,118

FY 2017-2018 Total County Revenues \$314,969,325



	2015-16 Budgeted	2015-16 Actual	2016-17 Budgeted	2016-17 Projected	2017-18 Adopted	% of Total
Total County Revenues						
Local Revenue						
Property Taxes	100,608,073	104,029,376	109,067,433	111,651,336	117,080,093	37.2%
Other Local Revenue	57,386,709	63,675,461	61,164,979	64,957,208	63,800,921	20.3%
Other Local Revenue – School Funds	12,149,509	10,603,723	12,310,968	12,190,367	12,395,089	3.9%
Subtotal	170,144,291	178,308,560	182,543,380	188,798,911	193,276,103	61.4%
State Revenue						
General Fund	8,852,629	10,161,330	9,559,994	10,002,814	10,447,498	3.3%
School Funds	71,010,750	70,251,317	73,477,224	72,996,013	77,131,356	24.5%
Other Funds	6,713,266	7,455,891	7,001,729	7,027,244	7,196,449	2.3%
Subtotal	86,576,645	87,868,538	90,038,947	90,026,071	94,775,303	30.1%
Federal Revenue						
General Fund	39,000	76,975	36,000	39,585	1,033,800	0.3%
School Funds	7,646,226	7,023,352	7,445,875	8,052,186	7,907,759	2.5%
Other Funds	0	1,258	0	891	0	0.0%
Subtotal	7,685,226	7,101,585	7,481,875	8,092,662	8,941,559	2.8%
Carry Forward/Fund Balance/Non-Revenue						
General Fund	7,300,000	0	3,600,000	0	7,918,047	2.5%
School Funds	3,263,685	5,019,751	6,245,182	9,147,971	5,792,287	1.8%
Other Funds	914,767	77,024	1,680,349	156,123	4,266,026	1.4%
Subtotal	11,478,452	5,096,775	11,525,531	9,304,094	17,976,360	5.7%
Total Revenue	275,884,614	278,375,458	291,589,733	296,221,738	314,969,325	100.00%

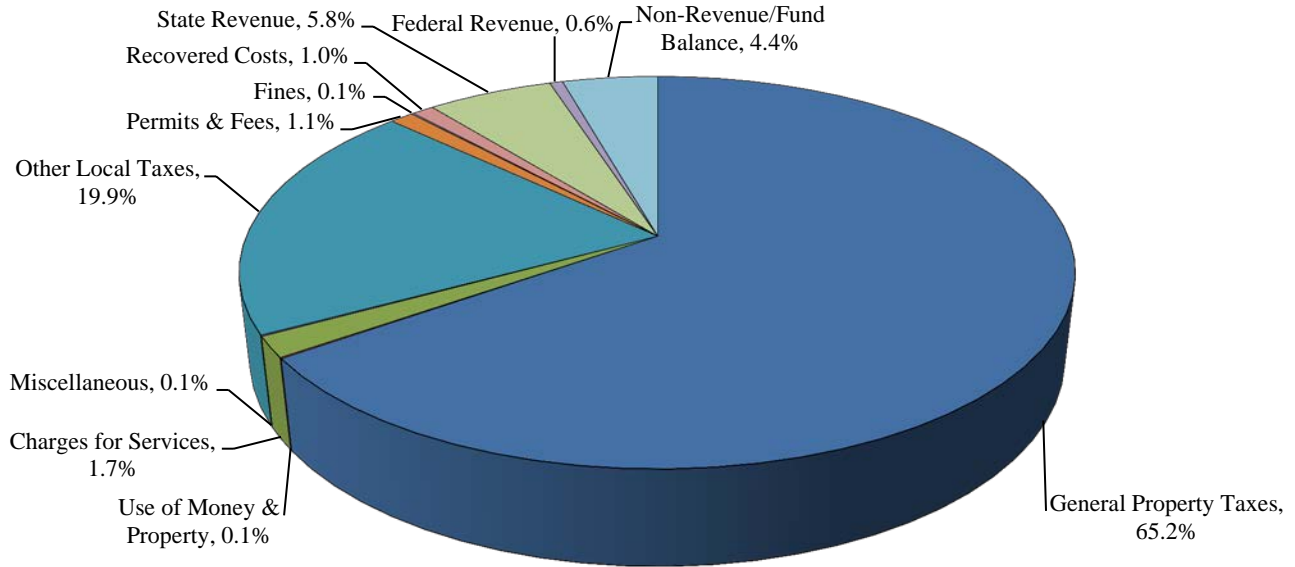
FY 2017-2018 Total County Expenditures \$314,969,325



Total County Expenditures	2015-16 Budgeted	2015-16 Actual	2016-17 Budgeted	2016-17 Projected	2017-18 Adopted	% of Total
General Government						
Administration	9,466,679	10,659,430	10,405,219	10,270,853	11,523,087	3.7%
Judicial Administration	2,314,476	2,283,312	2,487,577	2,487,792	2,613,954	.83%
Public Safety	25,891,522	25,953,098	27,192,667	28,338,542	32,741,959	10.4%
Public Works	4,755,722	4,318,992	4,853,387	4,512,463	5,127,899	1.6%
Health/Welfare	8,177,956	8,005,073	8,700,921	8,300,211	9,272,676	2.9%
Community College	56,000	56,000	78,819	78,819	76,320	.02%
Parks, Recreation & Cultural	5,892,391	6,085,797	6,218,950	5,990,715	6,495,547	2.1%
Community Development	1,399,939	1,295,072	1,377,919	1,320,128	1,421,147	.45%
Miscellaneous	4,417,499	5,231,561	4,976,677	2,243,695	7,894,809	2.5%
Subtotal	62,372,184	63,888,335	66,292,136	63,543,218	77,167,398	24.5%
Other Funds						
Regional Jail	20,063,860	19,645,620	21,161,388	19,402,349	22,363,837	7.1%
Landfill	6,086,520	6,065,162	7,035,435	7,034,376	9,732,241	3.1%
Division of Court Services	620,639	552,745	704,994	579,816	651,446	.21%
Shawneeland Sanitary District	811,026	651,358	942,848	913,920	957,660	.30%
Airport Operating	2,283,228	1,465,781	1,802,568	1,471,548	1,555,958	.49%
Lake Holiday Sanitary District	800,570	1,837,157	779,998	782,317	779,998	.25%
EMS Revenue Recovery	1,501,000	1,825,461	1,802,974	1,292,067	1,593,084	.50%
Economic Development Authority	573,198	852,401	577,495	1,054,528	606,820	.19%
Subtotal	32,740,041	32,895,685	34,807,700	32,530,921	38,241,044	12.1%
School System						
School Funds	165,535,904	158,452,946	174,043,608	176,959,898	183,782,132	58.4%
Debt Service Fund	15,236,485	15,153,330	16,446,289	16,446,289	15,778,751	5.0%
Subtotal	180,772,389	173,606,276	190,489,897	193,406,187	199,560,883	63.4%
Total Expenditures*	275,884,614	270,390,296	291,589,733	289,480,326	314,969,325	100.0%

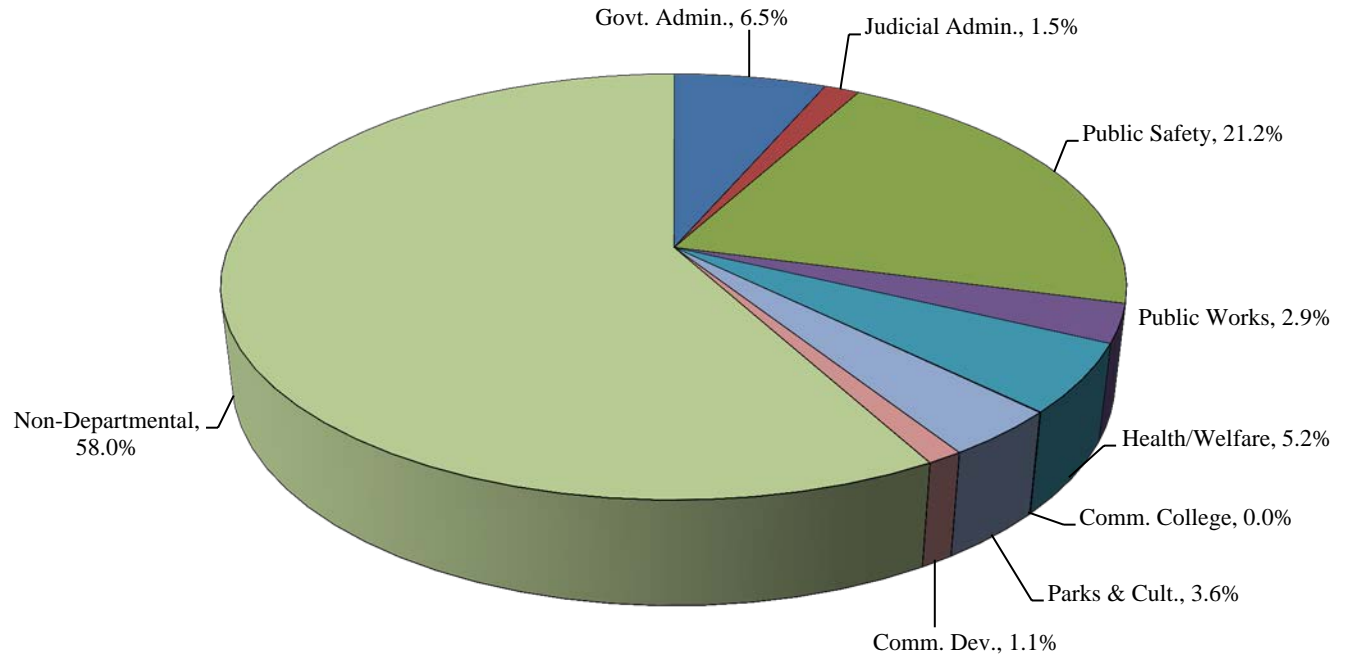
*Excludes transfers

FY 2017-2018 General Fund Revenues \$179,608,916



General Fund Revenues	2015-16 Budgeted	2015-16 Actual	2016-17 Budgeted	2016-17 Projected	2017-18 Adopted	% of Total
Local Revenue						
General Property Taxes	100,608,073	104,029,376	109,067,433	111,651,336	117,080,093	65.18%
Other Local Taxes	31,899,849	33,733,047	34,831,980	35,519,370	35,717,875	19.88%
Permits, Fees and Licenses	1,636,682	2,264,101	1,283,923	2,305,655	2,004,806	1.11%
Fines and Forfeitures	355,000	285,390	324,197	494,494	415,400	0.23%
Use of Money and Property	152,466	199,252	159,359	277,620	192,068	0.10%
Charges for Services	2,478,226	2,694,962	2,710,296	2,766,203	3,076,558	1.71%
Miscellaneous	174,528	215,756	165,885	787,402	163,317	0.09%
Recovered Costs	1,317,191	3,566,501	1,567,516	2,839,185	1,559,454	0.86%
Subtotal	138,622,015	146,988,385	150,110,589	156,641,265	160,209,571	89.16%
State Revenue						
Non-Categorical Aid	98,000	532,879	523,000	575,324	641,000	0.35%
Shared Expenses	3,571,183	3,940,549	3,658,702	3,858,117	3,822,299	2.12%
Categorical Aid	5,183,446	5,687,902	5,378,292	5,569,373	5,984,199	3.33%
Subtotal	8,852,629	10,161,330	9,559,994	10,002,814	10,447,498	5.80%
Federal Revenue						
Categorical Aid	39,000	76,975	36,000	39,585	1,033,800	0.64%
Non-Revenue/Fund Balance						
Non-Revenue/Fund Balance	7,300,000	0	3,600,000	0	7,918,047	4.40%
Total General Fund Revenues	154,813,644	157,226,690	163,306,583	166,683,664	179,608,916	100.00%

FY 2017-2018 General Fund Expenditures \$179,608,916



General Fund Expenditures	2015-16 Budgeted	2015-16 Actual	2016-17 Budgeted	2016-17 Projected	2017-18 Adopted	% of Total
Functional Areas						
Administration	9,529,674	10,797,525	10,538,861	10,390,589	11,652,984	6.48%
Judicial Administration	2,314,476	2,283,312	2,487,577	2,487,792	2,613,954	1.45%
Public Safety	30,994,820	31,056,396	32,492,579	33,638,454	38,136,418	21.23%
Public Works	4,755,722	4,318,992	4,853,387	4,512,463	5,127,899	2.85%
Health/Welfare	8,177,956	8,005,073	8,700,921	8,300,211	9,272,676	5.16%
Community College	56,000	56,000	78,819	78,819	76,320	0.04%
Parks, Recreation & Cultural	5,892,391	6,085,797	6,218,950	5,990,715	6,495,547	3.61%
Community Development	1,972,887	2,168,020	1,948,164	2,372,873	2,003,917	1.11%
Subtotal	63,693,926	64,771,115	67,319,258	67,771,916	75,379,715	41.96%
Non-Departmental						
Operational Contingency/Merit Reserve	2,355,854	27,665	2,724,509	0	1,317,541	0.73%
Transfer to School Operating Fund	72,076,068	71,201,557	75,038,173	76,612,605	77,273,630	43.02%
Transfer to School Debt Service Fund	14,626,151	14,626,151	15,972,475	15,972,475	15,972,475	8.89%
Transfer to Unemployment Fund	0	19,364	0	0	0	0.00%
Transfer to School Construction	0	3,200,000	0	0	0	0.00%
Transfer to Debt Service – County	2,061,645	1,980,142	2,252,168	2,193,695	2,253,648	1.25%
Transfer to School Capital Fund	0	4,314,747	0	0	3,088,287	1.71%
Transfer to Development Project Fund	0	4,390	0	50,000	0	0.00%
Transfer to Capital Contingency	0	0	0	0	4,323,620	2.40%
Subtotal	91,119,718	95,374,016	95,987,325	94,828,775	104,229,201	58.04%
Total General Fund Expenditures	154,813,644	160,145,131	163,306,583	162,600,691	179,608,916	100.00%

FY 2017-2018
Budget Summary by Category

Fund and Department	Personnel Expenses	Operating Expenses	Capital/Lease Expenses
General Fund:			
Board of Supervisors	184,860	111,450	0
County Administrator	791,295	42,175	0
County Attorney	364,388	15,400	0
Human Resources	474,032	73,909	4,540
Independent Auditor	0	66,000	0
Commissioner of the Revenue	1,291,343	64,200	0
Reassessment	302,420	78,600	0
Treasurer	1,067,996	315,970	0
Finance	817,150	35,050	0
Information Technology	868,286	623,864	107,794
Management Information Systems	488,014	92,931	21,100
Other	0	3,046,820	2,400
Electoral Board	62,679	52,074	2,400
Registrar	164,768	16,676	2,400
Circuit Court	0	71,500	0
General District Court	8,620	8,925	4,000
J & D Relations Court	3,771	12,538	8,600
Clerk of Circuit Court	743,955	58,850	8,000
Law Library	0	12,000	0
Commonwealth Attorney	1,401,329	66,600	5,800
Victim Witness Program	189,116	10,350	0
Sheriff	11,714,699	1,377,704	365,385
Volunteer Fire Departments	73,676	864,419	0
Ambulance And Rescue Service	0	395,200	0
Public Safety Contributions	0	5,670,699	0
Juvenile Court Probation	113,111	46,100	0
Inspections	1,204,420	68,775	30,880
Fire and Rescue	10,639,814	1,086,734	3,011,644
Public Safety Communications	1,122,818	263,975	86,365
Road Administration	0	18,500	0
Street Lights	0	38,160	0
General Engineering	377,650	23,031	0
Refuse Collection	595,248	790,784	7,340

FY 2017-2018
Budget Summary by Category

Fund and Department	Personnel Expenses	Operating Expenses	Capital/Lease Expenses
Refuse Disposal	0	589,464	0
Litter Control	20,339	9,978	0
Maintenance Administration	622,949	13,300	0
County Office Buildings	0	1,333,618	40,000
Animal Shelter	492,155	155,383	0
Local Health Department	0	398,774	0
Northwestern Community Services	0	377,784	0
Area Agency on Aging	0	63,000	0
Property Tax Relief	0	540,000	0
Social Services – Administration	5,062,746	366,455	256,600
Public Assistance	0	2,207,317	0
Community College	0	76,320	0
Parks Administration	888,649	193,118	4,891
Recreation Centers	1,944,308	768,052	0
Clearbrook Park	578,686	246,518	4,650
Sherando Park	522,501	252,073	4,200
Regional Library	0	1,087,901	0
Planning and Development	1,017,703	80,295	0
EDA Transfer	0	582,770	0
Zoning Board	2,713	3,300	0
Building Appeals Board	161	400	0
NSV Regional Commission	0	58,359	0
Soil and Water Conservation District	0	7,000	0
Extensions	144,908	104,644	1,664
Transfers/Misc.	0	104,229,201	0
General Fund Total	43,463,653	119,429,742	413,188
Regional Jail Fund	15,886,420	6,373,007	104,410
Landfill Fund	2,063,983	2,857,258	4,811,000
Division of Court Services Fund - ASAP	569,451	65,995	16,000
Shawneeland Sanitary District Fund	462,822	491,838	3,000

FY 2017-2018
Budget Summary by Category

Fund and Department	Personnel Expenses	Operating Expenses	Capital/Lease Expenses
Airport Operating Fund	749,073	717,910	88,975
Lake Holiday Sanitary District Fund	0	41,340	738,658
EMS Revenue Recovery Fund	123,593	1,469,491	0
Economic Development Authority Fund	401,956	173,593	31,271
School Operating Fund:			
School Instruction	112,236,270	9,326,853	140,032
Admin./Attendance and Health Services	6,574,015	626,458	19,000
Pupil Transportation Services	6,628,701	2,506,121	1,000
Operation & Maintenance Services	7,276,078	6,828,462	182,731
Facilities	72,011	137,500	0
Technology	4,746,150	1,187,744	812,857
Transfers	0	577,512	0
School Operating Fund Total	137,533,225	21,190,650	1,155,620
School Debt Service Fund	0	16,396,229	0
School Nutrition Services Fund	2,877,173	2,292,508	2,382,899
School Textbook Fund	23,127	3,914,256	0
School Private Purpose Funds	0	75,000	0
NREP Operating Fund	4,385,974	760,520	365,405
NREP Textbook Fund	0	65,000	0
Consolidated Services Fund	1,009,410	2,590,590	0
School Capital Projects Fund	0	1,143,043	2,595,244

VI. IMPACT OF THE FY 2017-2018 BUDGET

EXPENDITURES

The following chart details the full-time personnel numbers for each county department.

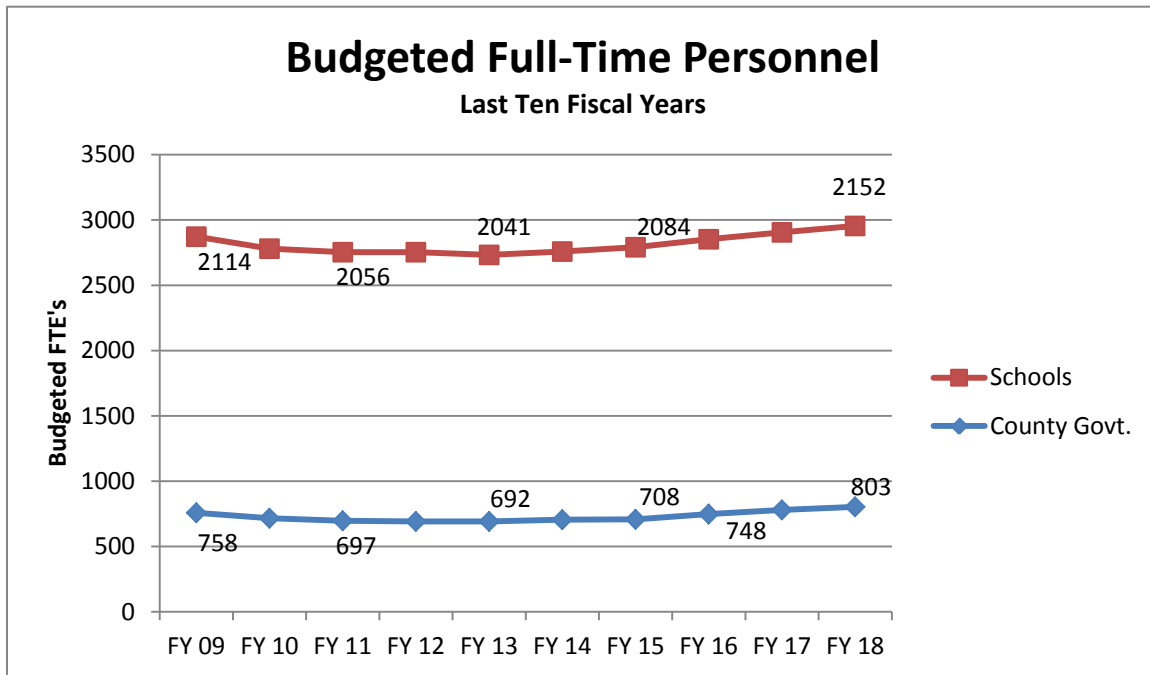
DEPARTMENT	# OF	# OF	# OF	FY 2018 CHANGE
	EMPLOYEES FY 2015-16	EMPLOYEES FY 2016-17	EMPLOYEES FY 2017-18	
Board of Supervisors	1	1	1	
County Administrator	6	6	6	
County Attorney	2	3	3	
Human Resources	3	6	6	
Commissioner of the Revenue	17	17	17	
Reassessment	2	4	4	
Treasurer	11	11	13	2
Finance	7	7	7	
I.T./M. I. S.	14	14	14	
Registrar	2	2	2	
Clerk of the Circuit Court	8	9	9	
Commonwealth Attorney	12	13	13	
Victim Witness	2	2	3	1
Sheriff	133.5	139.5	140.5	1
Juvenile Court Probation	2	2	2	
Inspections	14	14	15	1
Fire and Rescue	95.5	105.5	117.5	12
Public Safety Communications	16	16	16	
General Engineering	4	4	4	
Refuse Collection	2	2	2	
Maintenance	9	9	9	
Animal Shelter	7	7	7	
Social Services	66	67	72	5
Parks and Recreation	39	40	41	1
Planning	11	11	11	
Extensions	2	2	2	
Regional Jail	204	208	208	
Landfill	27	27	27	
Division of Court Services	8	9	8	-1
Shawneeland Sanitary District	6	7	7	
Airport	11	11	11	
EMS Revenue Recovery	1	1	2	1
EDA	3	3	3	
SUBTOTAL	748	780	803	23
Schools	2,104.9	2,126.1	2152.3	26.2
GRAND TOTAL	2,853	2,906	2,955	49

The reasons for the change in personnel are described below:

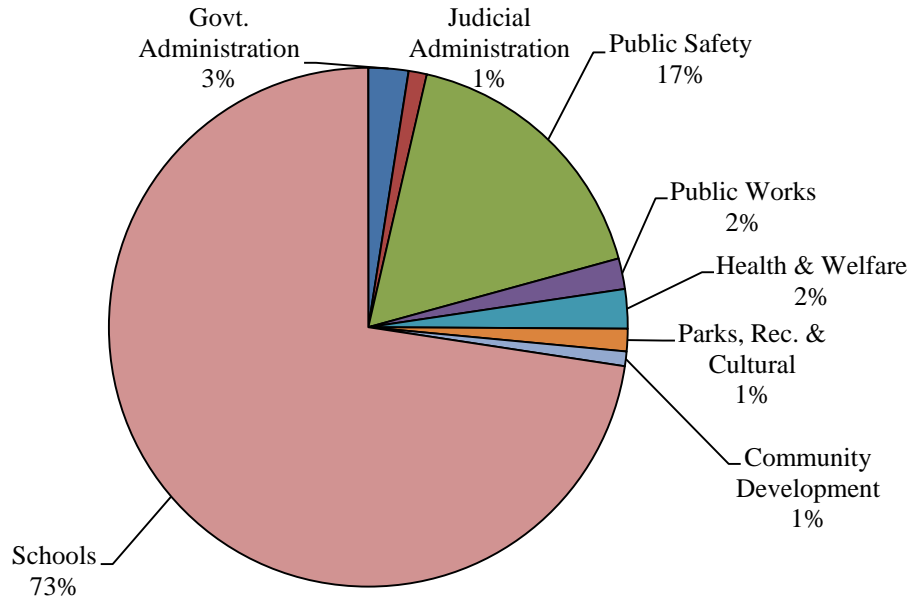
- Two Cashiers will be hired mid-year during FY 2018 in the Treasurer’s Office.
- A Secretary was approved through the state grant process during FY 2017 for the Victim Witness Office.
- One Deputy was approved and included in the Sheriff’s Office for FY 2018.
- One Inspector was approved and included in the Inspections Department for FY 2018.
- Twelve Firefighters were approved and added for FY 2018 in the Fire and Rescue Department.
- Two Foster Care Workers were transferred from Clarke County and two Family Services Specialists were approved in FY 2017 and one Secretary was approved and included for FY 2018.
- One Recreation Technician was approved and included for FY 2018 in Parks and Recreation.
- A Case Manager position was vacated at the end of FY 2016 in the Division of Court Services Fund and was not included for funding for FY 2018.
- A Billing Specialist was approved and included in the EMS Revenue Recovery Fund for FY 2018.

Public Schools:

- Seventeen additional teaching positions to address special education needs, class size, expand elementary instructional coaching, data analysis, building maintenance, and English language learning were approved and included in FY 2018.
- Nine new positions were approved and added during FY 2017 including elementary teachers to address class size, instructional aides, and a custodian.



Employees by Category



PART-TIME PERSONNEL (DATED JUNE 1)

DEPARTMENT	FY 2014-15	FY 2015-16	FY 2016-17
Board of Supervisors	1	1	1
County Attorney	0	1	0
Human Resources	1	0	0
Commissioner of the Revenue	3	3	0
Registrar	2	2	3
Gen. Dist/J & D Courts	5	5	4
Clerk	6	4	3
Commonwealth Attorney	2	2	2
Sheriff	8	10	10
Inspections	0	0	1
Fire and Rescue	28	25	27
Public Safety Communications	1	1	1
Refuse Collection	22	26	32
Maintenance	4	3	5
Animal Shelter	2	2	2
Parks and Recreation	446	387	372
Regional Jail	0	0	1
Landfill	4	4	6
Division of Court Services	10	9	9
Shawneeland Sanitary District	6	9	7
EDA	1	2	2
Schools*	1,010	1,012	1,016
GRAND TOTAL	1,562	1,508	1,504

*Regularly scheduled part-time employees are included in the reported full-time equivalent positions. Shown here are the substitute employees for teacher, aide, food service, custodian and bus driver absences.

EXPENDITURES BY SOURCE

	2016-17 Adopted	16-17 % of Total	2017-18 Adopted	17-18 % of Total	% Change
General Government	\$10,405,219	3.57%	\$11,523,087	3.66%	10.74%
Judicial Administration	2,487,577	0.85%	2,613,954	0.83%	5.08%
Public Safety	27,192,667	9.33%	32,741,959	10.40%	20.41%
Public Works	4,853,387	1.66%	5,127,899	1.63%	5.66%
Health/Welfare	8,700,921	2.98%	9,272,676	2.94%	6.57%
Community College	78,819	0.03%	76,320	0.02%	-3.17%
Parks, Recreation & Cultural	6,218,950	2.13%	6,495,547	2.06%	4.45%
Community Development	1,377,919	0.47%	1,421,147	0.45%	3.14%
Non-Departmental	4,976,677	1.71%	7,894,809	2.51%	58.64%
Regional Jail	21,161,388	7.26%	22,363,837	7.10%	5.68%
Landfill	7,035,435	2.41%	9,732,241	3.09%	38.33%
Division of Court Services	704,994	0.24%	651,446	0.21%	-7.60%
Shawneeland Sanitary District	942,848	0.32%	957,660	0.30%	1.57%
Airport Operating	1,802,568	0.62%	1,555,958	0.49%	-13.68%
Lake Holiday Sanitary District	779,998	0.27%	779,998	0.25%	0.00%
EMS Revenue Recovery	1,802,974	0.62%	1,593,084	0.51%	-11.64%
Economic Development Authority	577,495	0.20%	606,820	0.19%	5.08%
School Funds	174,043,608	59.69%	183,782,132	58.35%	5.60%
School Debt Service	16,446,289	5.64%	15,778,751	5.01%	-4.06%
Total*	\$291,589,733	100.00%	\$314,969,325	100.00%	8.02%

*Less transfers between funds

Listed below are highlights of major shifts in expenditures relative to the FY 2017-2018 Adopted Budget:

General Government Administration: Expenditures in this category increased by 10.74%, or \$1,117,868. Salaries and fringes increased by 5% or \$327,711 due to merit increases given in July 2016 and a COLA given in December 2016, health insurance increases, and two new Cashier positions in the Treasurer's Office approved for FY 2018. Other significant operating increases are a social media archiving component for the FOIA tracking system included in the County Administrator's budget, pictometry update project, the purchase of Microsoft Office 365 for all County users, PC replacements, and the 2nd year lease of the Data Center Refresh included in the I. T. budget, the transfer to the Comprehensive Services Act Fund, and retiree health insurance costs as well as various other operating expenses.

Judicial Administration: Expenditures related to Judicial Administration increased by \$126,377, or 5.08%. Salaries and fringes actually increased by \$123,000 due to merit increases given in July 2016 and a COLA given in December 2016, a Secretary approved through the grant process for the Victim Witness Office during FY 2017, and health insurance increases. Various other increases and decreases account for the rest of the change from FY 2017.

Public Safety: Expenditures in this area increased by \$5,549,292, or 20.41%. Salaries and fringes increased by \$1.9 million due to one new deputy position, twelve new firefighter positions, and one new Inspector position approved for FY 2018, merit increases given in July 2016 and a COLA given in December 2016, health insurance increases, and increased overtime for the Sheriff's Office. The addition of these thirteen new public safety positions also means increased operating costs associated with outfitting each deputy and firefighter with the proper equipment needed to perform their specific duties. Also included is \$382,000 for seven replacement Sheriff cruisers and six replacement Sheriff SUV's and associated necessary equipment for these vehicles as well as a vehicle for the new Inspector position. A new Text2 9-1-1 component for the Emergency Communications Center is also included in the amount of \$73,000. The replacement of the Self-Contained Breathing Apparatus (S.C.B.A.) for all career and volunteer fire and rescue personnel is included in the amount of \$3,000,000. An

Assistance to Firefighters Grant of \$1,000,000 through the Federal Emergency Management Agency to assist in replacing this equipment is being sought.

Public Works: Public Works expenditures increased by \$274,512, or 5.66%. Salaries and fringes increased by \$100,000 due to merit increases given in July 2016 and a COLA given in December 2016 and health insurance increases. There is also an increase anticipated in hauling fees from the citizens convenience centers in the County to the landfill. New maintenance items for the County Administration Building are also included in FY 2018: the carpet in the Social Services Department is need of replacement at a cost of \$110,000 and a heat pump needs replacement at a cost of \$40,000.

Health & Welfare: Expenditures in this category increased by \$571,755, or 6.57%. Salaries and fringes increased by \$287,000 due to merit increases given in July 2016 and a COLA given in December 2016, health insurance increases and the addition of two Foster Care workers during FY 2017 for Social Services. Increases were also realized in mandated public assistance programs administered by Social Services as well as the contributions to the Health Department and Northwestern Community Services.

Parks, Recreation and Cultural: Expenditures in this category increased by \$276,597, or 4.45%. Salaries and fringes increased by \$168,000 due to merit increases given in July 2016 and a COLA given in December 2016, health insurance increases, and a new recreation technician position approved for FY 2018. Operating expenses as a whole show a decrease for Parks and Recreation. The contribution to The Handley Library also increased in the amount of \$145,544 for FY 2018.

Non-Departmental: Appropriations in this category consist of debt payments for the Public Safety Center building, Bowman Library, Round Hill Fire Department, Millwood Station Fire Department, Animal Shelter, and Joint Judicial Center renovations, a 1.7% COLA and a 0.8% merit increase for county employees including related fringes, an operational contingency for unforeseen/emergency expenses, and \$4.3 million set aside for capital reserves.

Regional Jail Fund: This fund increased by \$1,202,449, or 5.68% compared to FY 2017. Salaries and fringes increased by \$572,000 primarily due to merit increases given in July 2016 and a COLA given in December 2016, and health insurance increases. Operating expenses increased by \$686,000 in areas such as inmate medical services, equipment repair and maintenance, food supplies and debt service payments. Capital expenses decreased by \$55,000 and include a 15 passenger transit van, a floor model mixer, a steamer, and an ice maker.

Landfill Fund: Fund expenses for the Landfill increased by \$2,696,806, or 38.33%. Personnel expenses increased by \$44,000 due to merit increases given in July 2016 and a COLA given in December 2016 and health insurance increases budgeted for FY 2018. Operating expenses decreased by \$28,500. Budgeted capital purchases and improvements to the Landfill increased in comparison to FY 2017 by \$2,681,000. Landfill capital projects/purchases for FY 2018 include a replacement dump truck and a replacement SUV, two Caterpillar 963 track loaders, one 100 HP farm tractor, blasting of MSW Phase 3 cell A, litter fence for new cell, gas wellfield expansion, and a leachate holding pond. Tipping fees in all areas remained the same and are as follows:

Landfill Tipping Fee Rates – FY 2017-18

Municipal Rate	\$ 18 per ton
Construction/Demolition Debris	\$ 42 per ton
Municipal Sludge	\$ 36 per ton
Commercial/Industrial	\$ 47 per ton
Miscellaneous Rubble-Debris	\$ 12 per ton

Airport Operating Fund: This fund decreased by \$246,610, or 13.68%. Fuel sales have decreased drastically over the last several years, therefore, the budgeted amount for fuel revenue and the related expense for fuel purchases for resale were adjusted accordingly due to this downturn. Frederick County and the City of Winchester have both had to supplement the designated locality contributions to the Airport because of the shortfall in revenue.

EMS Revenue Recovery Fund: This fund decreased by \$209,890, or 11.64%. Personnel expenses, however, increased by \$49,000 mainly due to the addition of a Billing Specialist position. Most operating expenses stayed relatively constant except the shares allocated to Frederick County Fire and Rescue and the Frederick County volunteer companies which decreased as a result of an anticipated increase in yearly expenses due to the additional staff position and the expenses associated with the need to update the current mobile equipment.

School Operating Fund: The FY 2018 budget, approved in April 2017, is a \$6,668,495 increase in the school operating fund. The increase in available revenues for the school operating fund is primarily due to more funding from the county and the state compared to FY 2017. County revenues for FCPS are increased by \$2.2 million. State revenues are based upon the General Assembly's adopted amendments to Governor McAuliffe's budget proposal and are estimated to be \$3.6 million more due to student enrollment growth, compensation supplement for instructional and support staff, and supplemental lottery funds to support operations. Federal sources and a transfer of funds from the School Debt Service provide an increase of \$0.9 million for the operating fund.

Revenue increases support School Board budget priorities for the FY 2018. The first budget goal is instructional initiatives to address increased accountability and improve student achievement. This goal is met by approving funding for three additional instructional coaches so each elementary school is staffed with a coach. These coaching positions work side-by-side with classroom teachers providing targeted professional development and modeling instructional strategies that directly benefit students. The second budget goal is compensation packages (salaries, benefits, and professional development) that enable the recruitment and retention of high quality staff. To address this goal, funding was approved to provide a division average 2.5 percent salary increase while maintaining the employee's share of health insurance premiums at prior year rates. Funding was also approved to add fourteen additional instructional and support positions to address a growing student enrollment.

School Debt Service: School Debt Service Fund pays the principal and interest on bonds and loans to finance capital projects in the School Construction Fund. For FY 2018, county funds and federal QSCB stimulus funds support the balance in the School Debt Service Fund and provide a \$0.6 million transfer to the School Operating Fund. Debt service will be \$15.8 million in FY 2018.

School Capital Projects: The third School Board budget priority is operational funding to address preservation of assets (facility maintenance), replacement school buses, safety and environmental enhancements, and aging infrastructure/systems. While recurring funding under the School Operating Fund was not available to meet this goal, the Board of Supervisors approved \$3.1 million in one-time funds to partially address this goal. Further, \$0.6 million prior year carry-over amount is also included in the School Capital Projects Fund for FY 2018 to continue one-time capital projects that were begun but not finished in the prior year. These capital projects are not considered significant construction costs.

Ten Year Budget Comparison

Fund	FY 08-09	FY 09-10	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18
General Fund	56,205,117	52,129,537	50,900,934	50,822,385	51,161,324	52,869,263	57,371,558	62,372,184	66,292,136	77,167,398
School Funds	163,691,206	159,381,591	151,698,603	154,628,841	159,545,014	164,892,404	173,409,889	180,772,389	190,489,897	199,560,883
Regional Jail	18,878,477	17,299,092	16,832,410	16,425,072	17,380,185	18,415,374	19,387,370	20,063,860	21,161,388	22,363,837
Landfill	11,342,676	7,562,982	7,366,729	8,307,530	8,226,180	6,626,620	7,116,205	6,086,520	7,035,435	9,732,241
Division of Court Services	1,415,036	1,423,981	1,279,083	1,107,584	588,809	600,489	579,572	620,639	704,994	651,446
Shawneeland	1,020,538	718,916	848,097	777,700	766,702	849,550	1,099,747	811,026	942,848	957,660
Airport Operating	3,345,135	3,159,728	3,159,728	3,159,728	3,159,728	2,298,838	2,228,994	2,283,228	1,802,568	1,555,958
CDA	0	0	0	0	0	0	525,256	0	0	0
Lake Holiday	0	0	0	0	0	1,120,326	800,570	800,570	779,998	779,998
EMS Revenue Recovery	0	0	0	0	0	0	2,028,000	1,501,000	1,802,974	1,593,084
EDA	0	0	0	0	0	0	0	573,198	577,495	606,820
Total*	255,898,185	241,675,827	232,085,584	235,228,840	240,827,942	247,672,864	264,547,161	275,884,614	291,589,733	314,969,325

*excludes transfers between funds

Organization of Funds

Fund Type	Revenue Sources	Expenditures
<p>General Fund – (Governmental Fund) This fund provides for the daily operations of the county government and is funded by county, state, federal and other funds.</p>	<p>General Property Taxes Other Local Taxes Permits and Fees Fines and Forfeitures Use of Money and Property Charges for Services Recovered Costs State Non-Categorical Aid State Categorical Aid Federal Categorical Aid Fund Balance Funding</p>	<p>Government Administration Judicial Administration Public Safety Public Works Health and Welfare Parks, Recreation & Cultural Community Development Transfer to School Operating Fund Transfer to School Debt Service Fund Transfer to Regional Jail Fund Transfer to Airport Operating Fund Transfer to EDA Fund</p>
<p>Northwestern Regional Adult Detention Center – (Agency Fund) This fund provides for the operation of the Regional Jail and is funded by local, state and federal funds. This is a Jail Authority in which Frederick County is fiscal agent.</p>	<p>Charges for Services Recovered Costs State Categorical Aid Transfer from General Fund Fund Balance Funding</p>	<p>Jail Expenses</p>
<p>Landfill – (Enterprise Fund) This enterprise fund provides for the operation of the local landfill and is funded primarily by landfill fees.</p>	<p>Use of Money and Property Miscellaneous Revenue Charges for Services Fund Balance Funding</p>	<p>Landfill Expenses</p>
<p>Division of Court Services – (Special Revenue Fund) This fund provides services for the Alcohol Safety Action Program and is funded by charges and fees.</p>	<p>Use of Money and Property Charges for Services Recovered Costs Fund Balance Funding</p>	<p>Old Dominion Alcohol Safety Action Program</p>
<p>Shawneeland Sanitary District – (Special Revenue Fund) This fund provides services for the Shawneeland subdivision and is funded primarily by property assessment fees.</p>	<p>Property Taxes Use of Money and Property Recovered Costs Fund Balance Funding</p>	<p>Shawneeland Expenses</p>
<p>Airport Operating – (Agency Fund) This fund provides for the operation of the regional airport. This is an airport authority in which Frederick County is fiscal agent.</p>	<p>Sale of Services/Products State Categorical Aid Other Locality Funding Transfer from General Fund</p>	<p>Airport Expenses</p>
<p>Lake Holiday Sanitary District – (Special Revenue Fund) This fund provides for the payment of the dam repair and related expenditures.</p>	<p>Fees Receivable</p>	<p>Lake Holiday Expenses</p>
<p>EMS Revenue Recovery – (Special Revenue Fund) This fund provides for the expense of coordination with a third party billing company for billing of insurance agencies for patients</p>	<p>EMS Billings</p>	<p>EMS Revenue Recovery Expenses</p>

transported in Frederick County by volunteer and career licensed EMS units.		
Economic Development Authority – (Governmental Fund) This fund provides for the expenses related to the Frederick County Economic Development Authority and is primarily funded by a transfer from the General Fund.	Recovered Costs Transfer from General Operating Fund	EDA Expenses
School Operating – (Governmental Fund) This fund provides for the daily operations and maintenance of the schools and is funded by state, county, federal and other funds.	Use of Money and Property Charges for Services Donations/Refunds State Categorical Aid Federal Categorical Aid Transfer from General Fund	Instruction Administration, Attendance and Health Pupil Transportation Services Operation and Maintenance Services Facilities Technology Transfer to School Textbook Fund
School Private Purpose – (Fiduciary Fund) These funds account for non-expendable funds provided through a private donor for special purposes.	Use of Money and Property	Private Purpose Expenses
School Capital – (Governmental Fund) This fund accounts for and reports school construction and related expenditures of the public school system. Appropriations from the School Debt Service Fund as well as previous year’s carry-forward funds are typically the sources of revenue for this fund.	Carry Forward Funds	Capital Expenses
School Debt – (Governmental Fund) This fund accounts for and reports financial resources that are restricted, committed, or assigned to expenditure for the payment of, general long-term debt principal, interest and related charges for school debt. County funding is the primary source of revenue with federal funds and Carry Forward funds providing partial support.	State Funds Federal Funds Carry Forward Funds Transfer from General Fund	Debt Payments
School Nutrition Service – (Governmental Fund) This fund provides for all food service operating and administrative costs. The fund is supported primarily by food sales as well as federal and state subsidies.	Use of Money and Property Charges for Services Miscellaneous Revenue State Funding Federal Funding Carry Forward Funds Transfer from Other Funds	Food Service Expenses
School Textbook – (Governmental Fund) This fund provides for the purchase of adopted textbooks for the school system. It is funded by state and local funds.	Use of Money and Property Charges for Services Recovered Costs Carry Forward Funds Transfer from School Operating Fund	School Textbook Expenses

<p>Consolidated Services – (Internal Service Fund) This fund provides for the operation of shared building and vehicle maintenance services.</p>	<p>Charges for Services</p>	<p>Consolidated Services Expenses</p>
<p>NREP Operating – (Special Revenue Fund) This fund provides for the operation of the Northwestern Regional Education Program (NREP) jointly operated and supported by Frederick County, Winchester City and Clarke County.</p>	<p>Charges for Services Recovered Costs State Funds Carry Forward Funds</p>	<p>NREP Expenses</p>
<p>NREP Textbook – (Special Revenue Fund) This fund provides for the purchase of textbooks for NREP. It is funded by carry forward funds and a transfer from the NREP Operating Fund.</p>	<p>Carry Forward Funds Transfer from NREP Operating Fund</p>	<p>NREP Textbook Expenses</p>

REVENUES AND TRENDS

GENERAL FUND

General Property Taxes:

General Property Taxes	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 PROJECTED	2017-18 ADOPTED
Current Real Property Taxes	45,894,828	46,468,442	49,292,594	53,416,464	56,868,997
Current Public Svc. Corp. Taxes	1,973,794	2,206,405	2,665,879	2,389,520	2,394,000
Current Personal Property Taxes*	44,620,003	47,608,080	50,248,311	53,994,420	56,317,096
Penalties	864,832	857,473	870,047	892,753	850,000
Interest & Costs on Taxes	469,232	466,858	497,577	471,811	450,000
Credit Card Charges - Treasurer	-14,403	-13,477	-19,517	-46,726	0
Newspaper Ad For Delinq. Accts.	300	28	144	28	0
Admin. Fees for Liens	345,318	301,595	243,282	291,660	200,000
Short Term Rental	139,669	183,802	231,059	241,406	0
TOTAL	94,293,573	98,079,206	104,029,376	111,651,336	117,080,093

*Includes Machinery & Tools Tax, Delinquent Personal Property Taxes Collected, and non-categorical aid from the state for personal property tax reimbursement.

General property taxes mainly consist of real estate and personal property taxes. Both real and personal property are assessed at 100% valuation. Tax rates are applied per \$100 of assessed value. All real and personal property taxes are due December 5 and June 5.

Real property taxes are paid by all landowners: residential, commercial/industrial and rural. These amounts are calculated by the Commissioner of the Revenue. Real estate taxes are calculated at \$0.60 per \$100 of assessed value and personal property taxes are calculated at \$4.86 per \$100 of assessed value. The real estate rate was kept at the current rate with the recently adopted reassessment. This was equivalent to an effective tax increase of \$0.0468 per \$100 of assessed value, or an 8.4% increase.

Personal property taxes are levied on personally owned items and business equipment. Examples include automobiles, motorcycles, boats, business furnishings and manufacturing equipment. Machinery and tools tax is included in this category. Proration, increased vehicle costs and industrial growth have all attributed to projected increased revenues. Effective in FY 2007, the state started allocating a fixed amount to localities to subsidize personal property tax on personal vehicles in lieu of reimbursing the county 70% of taxes paid. In a growing community, and with increasing vehicle costs, this subsidy will continue to decrease. The current subsidy equals \$12.7 million, and equates to an estimated subsidy of 41% on the first \$20,000.

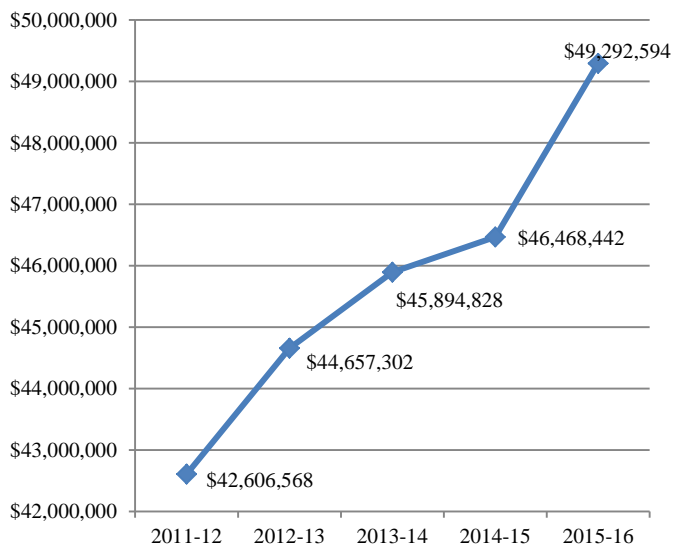
When projecting revenues, several factors are considered. Trends are studied along with local and state economy projections. The elected Commissioner of the Revenue, who is responsible for "assessing" the taxes, also plays a vital role. Projections are compiled by the Finance Department.

Admin. Fees for liens are DMV stop charges and county administrative charges paid by the taxpayer to obtain licensing once the account is in delinquency.

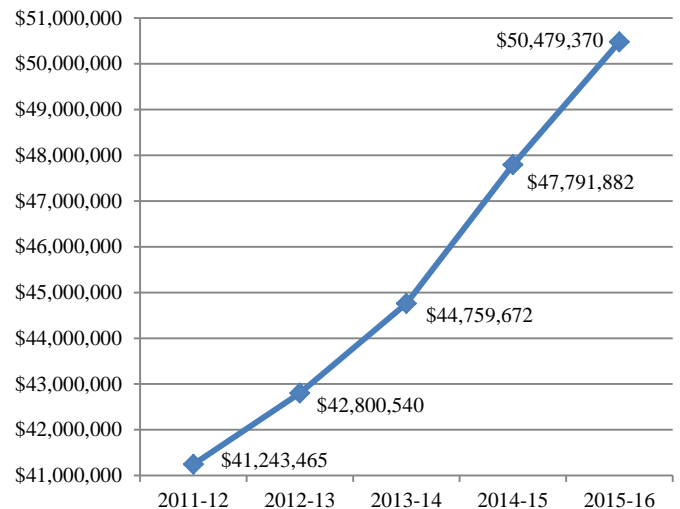
Property Tax Rates Last Ten Calendar Years

Calendar Year	Real Estate	Personal Property	Machinery and Tools	Mobile Homes	Public Utility	
					Real Estate	Personal Property
2008	0.525	4.20	2.00	0.525	0.525	4.20
2009	0.51	4.86	2.00	0.51	0.51	4.86
2010	0.51	4.86	2.00	0.51	0.51	4.86
2011	0.545	4.86	2.00	0.545	0.545	4.86
2012	0.585	4.86	2.00	0.585	0.585	4.86
2013	0.585	4.86	2.00	0.585	0.585	4.86
2014	0.585	4.86	2.00	0.585	0.585	4.86
2015	0.56	4.86	2.00	0.56	0.56	4.86
2016	0.60	4.86	2.00	0.60	0.60	4.86
2017	0.60	4.86	2.00	0.60	0.60	4.86

**General Property Tax Revenue
Last Five Years**



**Personal Property Tax Revenue
Last Five Years**



*Tax-Exempt Status for Non-Profit Organizations**

The following is a list of non-profit organizations that are exempt from county real property taxes:

Non-Profit Organization	Assessed	2017 Tax	Non-Profit Organization	Assessed	2017 Tax
	Prop. Value	Liability		Prop. Value	Liability
American Legion	709,500	4,257	Phazz 1 Ministries	69,800	419
American Red Cross	1,296,800	7,781	Potomac Appalachian Trail Club	945,900	5,675
Back Creek Ruritan	340,600	2,044	Reynolds Store Fire Company	1,104,800	6,629
Belle Grove, Inc.	126,200	757	Round Hill Fire Company	647,200	3,883
Bernstein Family Foundation	500	3	Round Hill Ruritan Club	238,300	1,430
Blue Ridge Hospice	601,800	3,611	The Salvation Army	2,627,400	15,764
Cedar Creek Battlefield Foundation	1,163,100	6,979	Shenandoah Area Council, Inc.	2,473,700	14,842
Clearbrook Volunteer Fire Company	561,700	3,370	Shenandoah Valley Battlefields	7,697,300	46,184
Conservation Club	1,845,800	11,075	Shenandoah Valley Community	598,900	3,593
Elks Club of Winchester, Inc.	1,599,000	9,594	Star Tannery Fire Company	285,000	1,710
Fort Collier Civil War Center	964,900	5,789	Stephens City Fire Company	1,006,500	6,039
Frederick County, VA	4,136,100	24,817	Stephens City Lodge No. 2483	827,400	4,964
Gainesboro Fire Company	812,500	4,875	Stone House Foundation, Inc.	1,134,100	6,805
Gainesboro Ruritan Club, Inc.	70,600	424	Stonewall Ruritan Club	448,200	2,689
Gingerwolf Holdings, LLC	795,800	4,775	Tri-County Virginia OIC	1,179,500	7,077
Girl Scouts of Shawnee Council	766,800	4,601	Trustees of the Gravel Springs	58,200	349
Gore Fire Company	765,300	4,592	Va. Housing Development Auth.	188,100	1,129
Grafton School, Inc.	2,290,000	13,740	Winchester Izaak Walton Club	957,700	5,746
Greenwood Fire Company	1,832,800	10,997	Winchester Medical Center	5,081,900	30,491
Kernstown Battlefield Association	2,201,400	13,208	Winchester Rescue Mission	176,100	1,057
Middletown Fire Company	1,564,900	9,389	Woodmen of the World	363,300	2,180
National Trust for Historic Preserv.	2,763,000	16,578	Youth Development Center	1,669,900	10,019
Nature Conservancy	80,900	485			
North Mountain Fire Company	595,800	3,575			
Outreach to Asian Nationals	964,500	5,787			
			TOTAL	58,629,500	351,777

*Does not include school or religious property

Other Local Taxes:

Other Local Taxes	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 PROJECTED	2017-18 ADOPTED
Local Sales & Use Taxes	12,081,490	12,190,553	12,941,843	13,515,166	13,730,001
Communications Sales Tax	1,358,271	1,346,403	1,306,718	1,283,578	1,300,000
Utility Taxes – Electric	2,427,755	2,431,884	2,357,326	2,490,813	2,400,000
Utility Taxes – Gas	710,060	752,937	950,385	929,440	750,000
Business & Prof. Occup. Licenses	5,993,996	6,426,613	6,571,015	7,033,275	7,000,000
Auto Rental Tax	0	0	104,864	106,089	0
Motor Vehicle Licenses	2,257,015	2,320,258	2,312,410	2,319,247	2,300,000
Bank Stock Taxes	448,167	482,124	466,804	456,408	460,000
Recordation Taxes	888,564	941,398	1,119,356	1,351,289	1,354,420
Tax on Wills	14,173	17,357	13,901	16,452	16,000
Add'l Tax on Deeds of Conveyance	252,119	257,922	317,469	333,534	300,000
Meals Tax and Lodging Taxes	4,766,114	5,006,479	5,230,864	5,642,219	6,069,294
Street Lights/Star Fort Fees	41,004	41,911	40,092	41,860	38,160
TOTAL	31,238,728	32,215,839	33,733,047	35,519,370	35,717,875

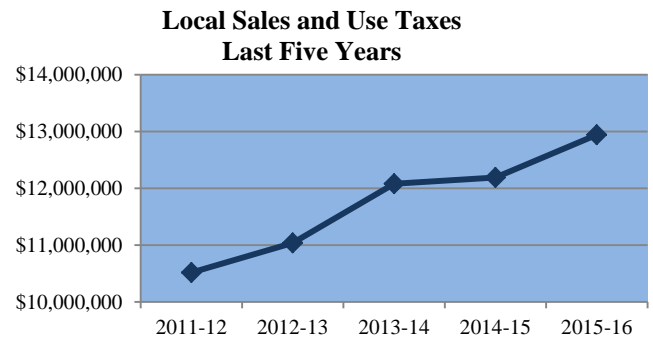
Other local taxes included sales tax, utility taxes, Business and Professional Occupational taxes, hotel and motel taxes, recordation taxes and meals taxes. Utility Taxes – Telephone are included in Communication Sales Tax. The county continues to monitor revenue collection in this category and the impact the economy has on the revenue projections. Local sales taxes consist of the portion of the state sales tax that is remitted to the locality. The state sales tax is 5% with the state returning 1% of the 5% back to the locality. Sales tax serves as an indicator that the economy is improving. It is projected that sales tax will exceed last year's collection by almost 4.4%. Recordation taxes are taxes paid on the transfer and recording of real estate and is projected to show an increase of over 20% indicating a strong growth in the local housing market. This tax is \$2.00 per \$1,000 of property recorded. One third is retained by the county with the remaining two-thirds submitted to the state.

Meals and lodging continue to show an increase of about 7.7% and is not as economically volatile as some of the other local taxes. This increase is also the result of increasing the lodging tax (transient tax) from 2% to 2.5%.

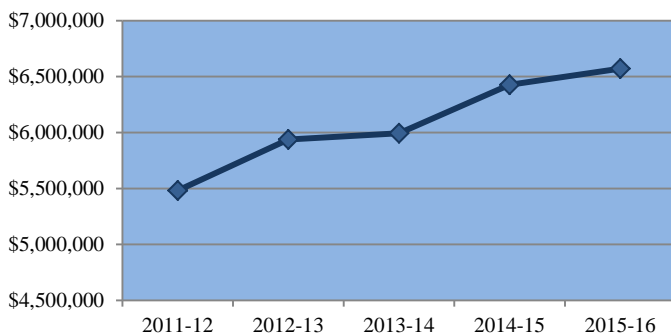
Business and professional occupation license tax rates are levied at different rates, depending on the type of business. Retail sales pay 20 cents per \$100 of gross receipts, professional services pay 58 cents per \$100 of gross receipts, personal and business pay 36 cents per \$100 of gross receipts, wholesale pay 5 cents per \$100 of purchases and the rate of \$2.00 on declining values applied to machinery & tools and contract carrier classified vehicles. This revenue has shown an increase primarily due to new businesses forming within an improved economy.

Street light/Star Fort revenue is revenue collected from various neighborhoods where Frederick County pays the electric expenses for street lights. This revenue covers the cost of electric bills. Star Fort Fees are assessed and collected upon the homeowners of the Star Fort Subdivision for the maintenance of the historic Fort.

Actual collections from local sales tax revenue has increased 23% from FY 2012 to FY 2016. This is an average increase of approximately \$606,000 each fiscal year. The FY 2018 budgeted amount is \$13,730,001, which is about a 4% increase over FY 2017. It is expected that actual revenue collected for FY 2017 will exceed the prior year collections by 4.4% and almost meet budget projections.

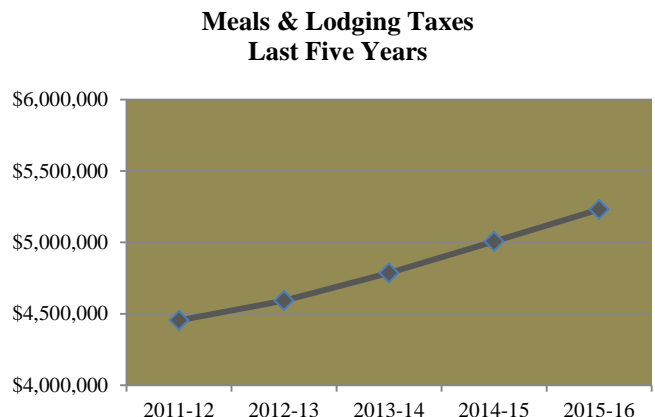


**Business & Professional Occupation Licenses
Last Five Years**



Actual collections from Business and Professional Occupation Licenses (BPOL) have shown a positive comeback over the last five years, increasing by 20%. This area of revenue took a tremendous blow during the recession years of 2008 to 2010. It is anticipated that FY 2017 revenue will come in at budget projections. FY 2017-2018 budgeted revenue for this category was reduced due to a leveling out of growth in this area. Discussion continues at the state level to eliminate this tax. If this funding source is lost, the County would be forced to increase other taxes, such as property taxes.

Actual collections from Meals and Lodging taxes have shown a steady climb over the last five years with an increase of \$776,158 or 17% in that timeframe. This revenue source is a solid economic indicator as well as a gauge for local consumer spending. Budgeted revenues for FY 2018 have been increased by \$407,000 or 7%, due to the steady increases shown in the last several years.

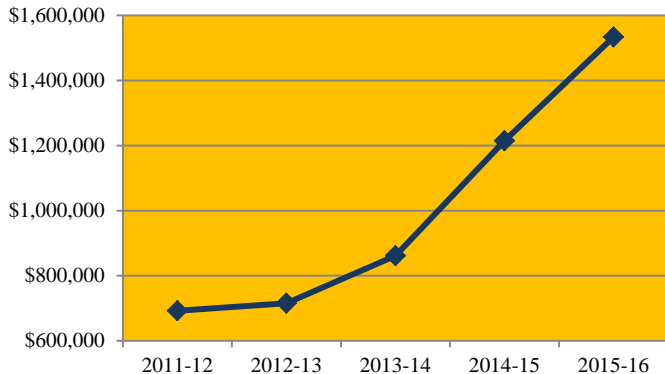


Permits, Fees & Licenses:

Permits, Fees & Licenses	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 PROJECTED	2017-18 ADOPTED
Dog Licenses	44,438	43,031	41,629	42,204	42,000
Land Use Application Fees	4,800	7,400	9,850	7,333	3,400
Transfer Fees	2,525	2,753	3,083	3,293	3,000
Development Review Fees	345,891	454,779	511,531	388,065	350,296
Building Permits	718,729	991,370	1,285,028	1,470,774	1,294,640
2% State Fees	35	11,074	6,485	16,137	11,000
Electrical Permits	75,979	116,657	103,505	101,394	101,490
Plumbing Permits	11,749	24,374	22,235	27,266	18,920
Mechanical Permits	51,337	79,269	116,099	90,272	70,950
Sign Permits	3,668	2,870	6,727	6,067	4,000
Permits – Commercial Burning	425	675	125	400	125
Explosive Storage Permits	800	1,000	1,400	1,599	1,400
Blasting Permits	465	375	465	260	435
Land Disturbance Permits	65,740	119,090	153,889	149,841	103,150
Septic Hauler Permits	200	200	300	300	0
Sewage Installation Licenses	300	600	0	0	0
Residential Pump and Haul Fee	100	0	0	50	0
Transfer Development Rights	2,350	900	1,750	400	0
TOTAL	1,329,531	1,856,417	2,264,101	2,305,655	2,004,806

Permits, Fees and Licenses are mainly driven by building and land disturbance permits and development review fees. In past years, this category showed an increase in budgeted revenue that was mostly driven in the areas of permits issued for construction-related projects. The category of permits and fees are directly impacted by any slowdown or improvement in construction. Actual building permit related revenues collected for FY 2016 in this category came in about 81% above budgeted figures. It is anticipated that this trend will continue and collections will exceed the budgeted amount for FY 2017 by 100%. For FY 18, these budgets have been significantly increased. As the economy appears to be stabilizing, the development community is revisiting their previously approved, yet to be built, residential projects. This revisit by the development community is resulting in value engineering improvements as well as revisions to reflect the anticipated demands for their products. The development plan revisions result in new development reviews and review fees.

**Building Related Permit Collections
Last Five Years**



Actual collections from building related permits include building, electrical, plumbing, and mechanical permits. These permits are all related to residential and commercial construction within the county. These permit collections fluctuate with the economy and the housing industry. FY 2016 actual revenue collected came in at about 26% above what was collected in FY 2015. With a five year low in FY 2011, permits have rebounded significantly. Anticipated permit revenue to be collected for FY 2016-17 appears to show a significant increase of 72% compared to budgeted amounts which is a positive indicator for the building industry. It appears that permit revenue has been under forecasted in recent years, therefore, a significant increase of 65% in budgeted permit revenue has been included in FY 2018.

Fines and Forfeitures:

Fines & Forfeitures	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 PROJECTED	2017-18 ADOPTED
Court Fines & Forfeitures	362,179	402,111	278,241	487,620	408,400
Penalty – Bad Checks	6,217	7,069	7,149	6,874	7,000
TOTAL	368,396	409,180	285,390	494,494	415,400

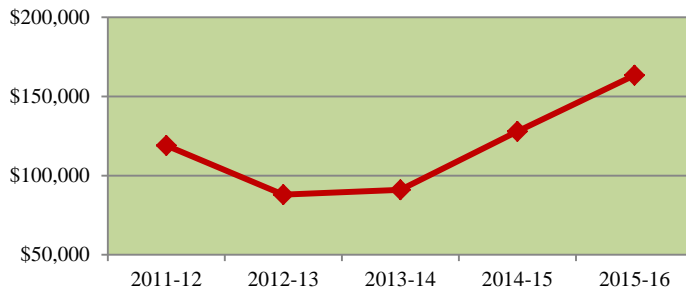
Fines and Forfeitures are revenues collected for court fines as a result of violations of county laws and ordinances. These fees/fines are mainly collected in the County’s General District Court and Circuit Court Offices.

Revenue from Use of Money and Property:

Revenue from Use of Money and Property	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 PROJECTED	2017-18 ADOPTED
Interest on Bank Deposits	91,016	127,900	163,360	240,951	160,000
Rental of General Property	8,980	7,650	9,700	9,828	7,980
Sale of Salvage & Surplus	19,143	6,935	6,392	0	0
Sale of Salvage & Surplus - Sheriff	21,190	35,051	7,954	10,617	10,000
Sale of Maps, Books, Etc.	398	229	931	232	0
Park Receipts – Firewood	0	606	0	0	600
Park Rec. – Sale Surplus Equipment	879	6,323	128	6,399	3,000
Park Rec. – Clearbrook Concessions	5,846	2,167	5,320	4,709	4,500
Park Rec. – Sherando Concessions	7,101	2,233	4,993	4,624	5,500
Sale of Fire Report	1,167	779	474	260	488
TOTAL	155,720	189,873	199,252	277,620	192,068

Revenue from use of money and property consists primarily of interest earned on investments. This section also includes the sale of County maps, books, rental of County property including the vendors operating the Clearbrook and Sherando parks concession stands.

**Interest on Bank Deposits
Last Five Years**



The Treasurer’s Office will continue to make investments within the guidelines set forth by his accredited Investment Policy. The Office continues to evaluate investment opportunities with higher yield while continuing to preserve principal. As the Fed Funds rate increases, the investment portfolio will realize continued growth.

Charges for Services:

Charges for Services	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 PROJECTED	2017-18 ADOPTED
Excess Fees of Clerks	47,121	67,173	76,639	87,982	74,975
Sheriff's Fees	2,524	2,524	2,524	2,524	2,524
Law Library Fees	10,748	10,288	11,025	11,265	12,000
Handgun Permit Fees	33,583	27,503	37,668	39,361	34,000
Miscellaneous Clerk Fees	142,797	154,734	139,999	167,057	175,000
Bond Management Fees - Planning	30,200	29,300	30,312	25,700	0
Courthouse Maintenance Fees	44,398	46,894	43,473	52,693	47,000
E-Summons Fees	0	38,816	30,747	34,678	25,000
Blood/DNA Test Fees	0	0	563	647	0
Commonwealth E-Summons Fees	0	0	33,612	31,769	0
Sheriff Parking Tickets	5,880	4,250	2,190	1,653	1,600
Adoption & Reclam Fees/Donations	69,132	77,602	82,718	95,173	60,000
Spay/Neuter Fees	19,330	22,110	21,810	21,986	20,000
Parks and Recreation Fees	1,687,486	1,869,044	2,178,694	2,188,822	2,622,256
Sale of Maps, Surveys, Etc.	60	45	198	141	100
Sale of County Code/Reports	380	270	125	332	100
Sale of Frederick County Book	0	18	36	0	0
Sale of GIS Products	1,760	1,843	608	385	0
Postponement Fees – Planning	0	500	0	0	0
Fire and Rescue Charges	4,537	3,542	2,021	4,035	2,003
TOTAL	2,099,936	2,356,456	2,694,962	2,766,203	3,076,558

Excess Fees of Clerks is the return from the state of two-thirds of the fees collected by the county clerk and remitted to the state. A large portion of clerk fees are related to real estate recordings.

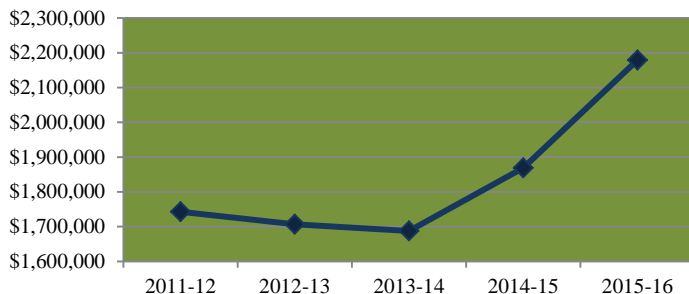
Adoption fees are paid to the Animal Shelter by citizens as part of the process when adopting an animal from the shelter. Dog reclamation fees are generated when citizens reclaim their stray cats or dogs that have been found by animal control officers. Small donations to the Animal Shelter are also posted to this revenue line item.

Bond Management Fees are intended to cover the administrative time involved in the development bonding process to include confirming what still needs to be constructed/installed; site inspections to confirm outstanding improvements; and cost of these unfinished improvements.

Parks and Recreation Fees are those fees charged for programs offered through Frederick County Parks and Recreation. Programs include senior citizen events, sporting events, before and after school child care programs and children's summer camp programs. These program fees pay for all direct costs of the program. Other user fees include paddleboat rentals, shelter reservations, and ball field reservations. Revenue shortfalls are offset with

unspent budgeted expenditures. Projections for FY 2016 appear to be about seven percent below budgeted figures.

**Parks and Recreation Fees
Last Five Years**



Actual revenue collections over the last five years of Parks and Recreation Fees have shown an overall increase of 25%. Fees collected in FY 2015-16 increased from the previous year by 17%. This is due in large part to the very popular Winter Wonderland light show at Clearbrook Park as well as the continued success of the Before and After School Child Care Program.

Miscellaneous:

Miscellaneous	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 PROJECTED	2017-18 ADOPTED
Miscellaneous	55,913	54,222	40,704	43,171	0
Recreation Donations	40,626	43,288	75,159	66,377	59,715
Donations – Other	272	17,680	450	600,900	0
Sheriff Donations	588	3,200	3,703	1,141	0
Forfeited Property Surplus – Sheriff	2,304	0	1,052	0	0
Refunds – Other	893	243	114	0	0
Refunds – Hazardous Materials	0	29	102	398	102
Drug Awareness Program	8,214	10,029	6,053	800	0
Drug Restitution	0	0	-250	0	0
Specialized Reports	1,177	1,397	705	373	300
Recycling Refund	193,060	101,631	108,236	102,975	103,200
Credit Due Customers – Parks	-11,468	-7,806	-23,150	-33,310	0
Parks & Rec. – Reserve Revenue	0	7,385	2,878	4,577	0
TOTAL	291,579	231,298	215,756	787,402	163,317

Miscellaneous is revenue collected that does not fall under any specific category. The Parks and Recreation Department continues to approach donations as being an alternative to county funding.

Recreation Donations are mostly made up of corporate and personal donations to the annual Winter Wonderland event at Clearbrook Park and the Battlefield Half Marathon that takes place in the fall of each year.

Donations – Other includes \$600,000 received in FY 2017 from the Mindy Loy Estate for the Esther Boyd Animal Shelter. Large endowments to the shelter such as this, although rare, are posted to this revenue and reserved at the end of the fiscal year.

The Recycling Refund is credit given to the participating localities of the regional landfill for their recycling efforts and is based on tonnage.

Credit due Customers – Parks consist of refunds given to customers when a trip or program is canceled. One account is set up to administer the refunds instead of posting to various program revenues.

Parks & Rec – Reserve Revenue is comprised of donations received from the community that are reserved to fund the PLAY Fund. The PLAY Fund is a recreational assistance fund that gives children of Frederick County families the opportunity to participate in recreational programs that they would otherwise not be able to participate. Children eligible for the assistance are also eligible for the free or reduced lunch program through Frederick County Public Schools.

Recovered Costs:

Recovered Costs	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 PROJECTED	2017-18 ADOPTED
Recovered Costs – Treasurer’s Office	44,582	44,626	44,626	45,147	45,000
Recovered Costs – Worker’s Comp.	1,200	1,200	1,250	902	0
Purchasing Card Rebate	117,213	98,068	124,207	161,675	100,000
Recovered Costs – IT/GIS	25,422	20,181	20,314	20,000	15,000
Recovered Costs – F&R Fee Recovery	0	617,718	655,659	437,827	491,776
Recovered Costs – Inspections/Sheriff	1,324	0	0	750	0
Recovered Costs – Fire Companies	0	55,431	77,346	120,674	130,434
Reimb. – Commonwealth	10,640	10,522	11,094	10,176	10,600
Reimb. – Circuit Court	2,821	2,968	2,555	3,163	2,800
Reimb. – Public Works Cleanup/Planning	0	724	3,286	3,453	3,000
Clarke County Container Fees	44,604	41,995	55,854	64,287	61,764
Winchester Container Fees	37,763	36,427	46,689	48,176	52,872
Refuse Disposal Fees	64,350	53,874	73,754	99,027	106,020
Compactor Fees	0	702	0	0	0
Recycling Revenue	88,144	58,545	70,171	70,221	53,000
Sheriff - Restitution	0	0	0	160	0
Fire and Rescue Merchandise	78	0	1,050	0	240
Container Fees – Bowman Library	1,697	1,597	1,313	1,857	1,824
Litter-Thon/Keep VA Beautiful	0	0	500	750	0
Restitution – Victim Witness	626	4	30	0	0
Reimb. of Exp. – Gen. Dist. Court	27,150	28,450	26,688	30,000	0
Reimb. – Public Works Salaries	20,548	20,000	20,000	20,000	20,000
Reimb. - Task Force	52,463	66,087	65,202	62,929	49,382
EDC Recovered Costs	73,400	0	0	0	0
Sign Deposits – Planning	0	0	50	0	0
Reimbursement – Construction Project	0	385,800	0	0	0
Reimb. – Elections	2,641	4,402	0	5,813	0
Westminister – In Lieu of Taxes	12,225	36,906	26,413	26,413	26,413
Reimb. – Street Signs	1,394	0	0	0	0
Reimb. – FCPS Maintenance	266,080	294,994	334,822	325,040	368,300
Proffers	2,389,462	1,112,930	1,797,355	1,166,834	0
Comcast PEG Grant	63,116	70,941	72,126	75,373	0
Fire School Programs	18,986	13,460	15,104	17,596	9,660
Clerk Reimbursement to County	11,557	10,012	11,146	9,684	11,369
Reimbursement - Sheriff	155,635	23,779	7,897	11,258	0
TOTAL	3,535,121	3,112,343	3,566,501	2,839,185	1,559,454

Recovered costs include reimbursements for joint jurisdiction programs such as court security, fees collected from surrounding localities, and proffers collected from developers which are then divided between the school system, fire and rescue, parks and recreation or other designated areas. Recovered costs – Treasurer’s Office are fees collected for billing and collection services other than general fund real and personal property taxes.

The County’s preferred method of payment is Bank of America VISA, issued in conjunction with eVA state contract. The County received \$161,675 in rebates for FY 2017.

Recovered Costs – IT/GIS is reimbursement from the Frederick County Sanitation Authority and the Frederick County Public Schools for their share of the cost of a GIS enterprise license agreement with ESRI. This provides a cost savings for the three entities and provides a more complete GIS software portfolio for all entities involved.

F&R Fee Recovery is the County’s share of the new EMS Revenue Recovery program implemented in FY 2014 for the billing of EMS services. EMS fees are shared between the County and the volunteer rescue companies on an agreed upon rate. FY 2017 revenue is projected to be significantly less than what is budgeted due to the County changing the billing vendor in 2016, resulting in the fourth quarter payout not being received.

The City of Winchester and Clarke County container fees are the locality's share of hauling costs from the shared convenience sites. Disposal fees, likewise, for Winchester and Clarke County are the locality's share of disposal costs. Recycling revenue is any rebates that Frederick County receives from the sale of recyclable materials.

Reimb. – Public Works Salaries is reimbursement from Shawneeland Sanitary District for a portion of the engineering services provided by the engineering staff.

Reimb. – Task Force represents revenue received from the eight participating jurisdictions in the Regional Drug/Gang Task Force for operating expenses associated with this task force as well as an Administrative Assistant assigned to this task force.

Reimbursement – Construction Project are costs associated by the construction of Round Hill Fire & Rescue Station that were reimbursed to the County from bond proceeds as part of a bond reimbursement resolution.

Proffers are not budgeted since they cannot be used for operating costs and are reserved in a restricted fund balance. All proffers are appropriated by the Board of Supervisors prior to disbursement.

Reimbursement - FCPS Maintenance represents reimbursement by the school system for the county parks department maintaining school ball fields. The reimbursement for FCPS Maintenance is figured on a time and materials basis while meeting the standards defined in the Cooperative Use Agreement between Frederick County and Frederick County Public Schools. Actual revenue primarily varies due to weather.

Westminster Canterbury makes payments in lieu of taxes since they are a tax exempt/religious organization. These funds are earmarked for Fire and Rescue Capital.

Fire School Programs consist of registration fees collected for various fire and EMS courses offered over the course of the fiscal year. These courses are offered to the county's career and volunteer personnel and some courses are open to outside agencies as well.

Non-Categorical Aid:

Non-Categorical Aid	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 PROJECTED	2017-18 ADOPTED
Carriers Tax/Mobile Home Titling	106,440	139,834	167,516	175,599	167,000
Recordation Taxes	362,964	349,447	365,363	399,725	360,000
Auto Rental Tax	110,682	98,958	0	0	114,000
TOTAL	580,086	588,239	532,879	575,324	641,000

Non-Categorical Aid consists of local taxes collected by the State and forwarded to the locality with no specific use outlined. These funds may be used at the discretion of the locality. Motor Vehicle Carriers Tax and Mobile Home Titling Taxes are returned to the locality at 100% and are collected by the Division of Motor Vehicles.

Auto Rental Taxes are budgeted as local revenue. It is reclassified at the end of the year as state revenue since it is remitted to the County from the state.

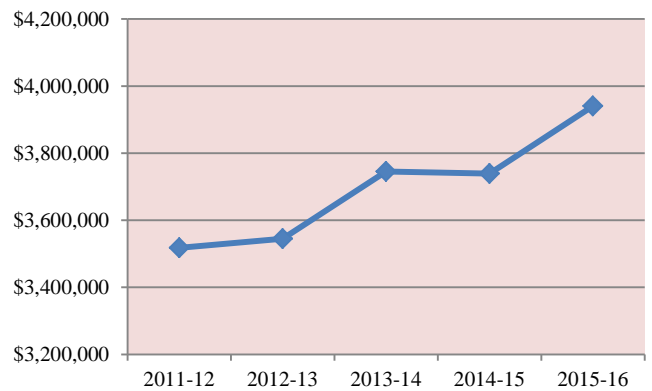
Shared Expenses – Categorical:

Shared Expenses - Categorical	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 PROJECTED	2017-18 ADOPTED
Shared Expenses – Comm. Attorney	453,037	455,596	535,365	540,883	610,500
Shared Expenses – Sheriff	2,437,588	2,453,182	2,513,973	2,411,965	2,325,015
Shared Expenses – Comm. of Revenue	207,143	213,000	217,824	215,533	196,953
Shared Expenses – Treasurer	170,344	168,406	173,820	163,921	160,000
Shared Expenses – Regis./Elec. Bd.	46,531	44,592	46,399	46,976	49,124
Shared Expenses – Clerk	430,495	404,477	453,168	478,839	480,707
TOTAL	3,745,138	3,739,253	3,940,549	3,858,117	3,822,299

Shared Expenses – Categorical is made up of the reimbursement received from the State Compensation Board for the County’s constitutional offices. The locality continues to fund a large portion of the county’s constitutional offices. The state continues to shift funding for constitutional offices, thus shifting the costs of operation to localities.

State Compensation Board funding has shown a steady pattern between FY 2012 and FY 2016 with a fairly significant jump for FY 2016. Funding received in FY 2012 was \$3.5 million compared to \$3.9 million received in FY 2016, a twelve percent increase. Expectations for FY 2016-17 are 5.5% above the budgeted amount. FY 2017-18 budgeted figures are fairly conservative with about a four percent increase expected in reimbursement from the state.

**Shared Expenses - Commonwealth
Last Five Years**



Categorical Aid:

Categorical Aid	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 PROJECTED	2017-18 ADOPTED
Public Assistance Grants	1,285,347	1,407,642	4,649,226	4,476,423	4,923,577
Litter Control Grants	15,502	15,515	15,687	15,152	15,152
Other Revenue from Commonwealth	0	196,265	0	0	0
Four-For-Life Funds	81,150	79,829	86,659	86,659	80,000
Emergency Services Fire Program	223,725	273,993	238,372	219,662	240,000
DMV Grant Funding	0	0	28,768	24,203	20,000
State Grant – Emergency Services	0	0	30,754	32,594	71,297
State Reimbursement - Elections	0	0	23,454	0	0
Sheriff – State Grants	76,745	72,681	49,708	17,382	0
JJC Grant	128,358	124,451	128,358	128,358	128,358
Rent/Lease Payments	285,039	295,702	189,444	268,446	231,202
Spay/Neuter Assistance – State	2,511	2,232	2,318	2,981	2,010
State Reimbursement - EDC	900,000	0	0	0	0
Wireless 911 Grant	212,191	70,766	68,701	69,888	67,200
State Forfeited Asset Funds	12,759	19,260	36,164	13,178	0
Victim Witness Grant	50,112	19,350	118,581	203,484	203,403
State Grant – Public Communications	0	0	0	0	2,000
Fire & Rescue OEMS Reimb.	2,678	4,882	4,020	435	0
Payment in Lieu of Taxes	12,423	2,741	10,528	10,528	0
IT/GIS Grants	0	0	7,160	0	0
TOTAL	3,288,540	2,585,309	5,687,902	5,569,373	5,984,199

Categorical Aid consists of revenue received from the state that is designated for specific purposes. In many cases, federal funding flows through state funding to the locality. An example of this is the public assistance grants which

are reimbursement for social service programs. Starting in FY 2016, public assistance grants includes federal pass-thru funds. The state has had some program changes and certain programs funded by the local Social Services Department are now funded completely by the state. Local funding has remained fairly constant over the past couple of years. Public Assistance Grants are administered by the Department of Social Services.

The JJC Grant is to provide supervision and counseling to juveniles as ordered by the courts.

Rent/Lease payments are payments received from offices such as Social Services and the Virginia Dept. of Health for office space rented at the County Administration Building. The state’s formula for rent payments include the debt payment which was recently paid in full, thus reducing the rents received from state agencies.

The Wireless 911 Grant is a PSAP (Public Safety Answering Point) Grant Program, a multi-million dollar grant program administered by the Virginia E-911 Services Board. The primary purpose of this program is to financially assist Virginia primary PSAPs with the purchase of equipment and services that support the continuity and enhancement of wireless E-911. Any Virginia primary PSAP that supports wireless E-911 is eligible to apply for and receive these funds either as a standalone applicant or as part of a regional initiative, shared services project, or a physical consolidation project, with the exception of individual PSAP application for the Wireless E-911 PSAP Education Program.

Categorical Aid – Federal:

Categorical Aid - Federal	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 PROJECTED	2017-18 ADOPTED
Community Block Grant	25,000	0	0	0	0
DMV Grants - Federal	22,468	30,607	0	0	0
Public Assistance Grants - Federal	2,319,433	2,779,940	0	0	0
Federal Forfeited Asset Funds	21,694	0	10,613	0	0
Housing Illegal Aliens - Federal	18,814	12,449	12,581	9,803	9,800
Federal Grants - Sheriff	45,173	101,392	30,000	16,832	0
Victim Witness – Federal	50,112	58,065	0	0	0
Emergency Services Grant	0	19,487	23,781	12,950	1,024,000
TOTAL	2,502,694	3,001,940	76,975	39,585	1,033,800

Categorical Aid – Federal consists of funds from the federal government for specific purposes.

Public Assistance Grants – Federal are budgeted at the state level since funds are received from the state. These funds are reallocated at the end of the year when a report is provided by the state that identifies federal pass-thru funds. After FY 2015, all federal funds for public assistance grants are passed thru to state funds.

Housing Illegal Aliens is money received from the State Criminal Alien Assistance Program for foreign-born inmates housed at the Northwestern Regional Adult Detention Center. The funds are requested to be sent to each locality that participates in the Regional Jail instead of directly to the jail itself.

The federal grant for the Sheriff’s Department funds personnel for task force and regional grants. The Sheriff’s Office continues to seek state and federal funding to ease the local funding burden. Funding is often approved as a supplement after the original budget adoption.

The Emergency Services Grant includes a \$1,000,000 request for an Assistance to Firefighters Grant through the Federal Emergency Management Agency to assist in replacing the Self-Contained Breathing Apparatus (S.C.B.A.) for all career and volunteer fire and rescue personnel. An additional \$2,000,000 is budgeted on the expenditure side for this replacement as well for a total of \$3,000,000 for this project.

Non-Revenue Receipts:

Non-Revenue Receipts	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 PROJECTED	2017-18 ADOPTED
Transfer from Admin. Bldg. Fund	0	642,514	0	0	0
Funding from Fund Balance	0	0	0	0	7,918,047
TOTAL	0	642,514	0	0	7,918,047

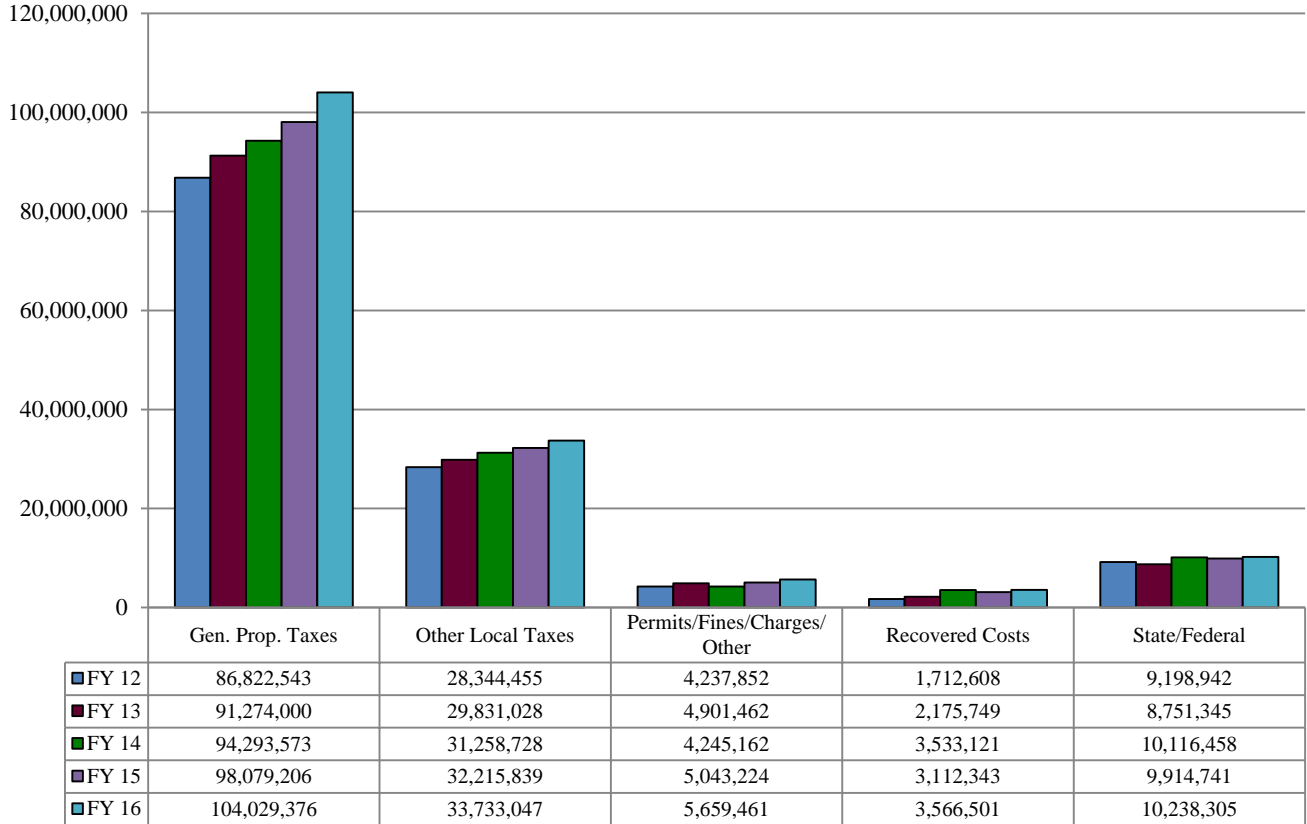
Funding from Fund Balance are funds that have been appropriated from the county's unreserved fund balance. These funds are needed to balance the budget when the county's budgeted expenditures exceed budgeted revenue.

Transfer from Admin. Bldg. Fund were funds that were in reserve and transferred to the General Fund to make the final debt service payment for the Administration Building.

Total General Fund Revenues:

Total General Fund	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 PROJECTED	2017-18 ADOPTED
GRAND TOTAL	143,429,042	149,007,867	157,226,690	166,683,664	179,608,916

General Fund Revenue Comparison

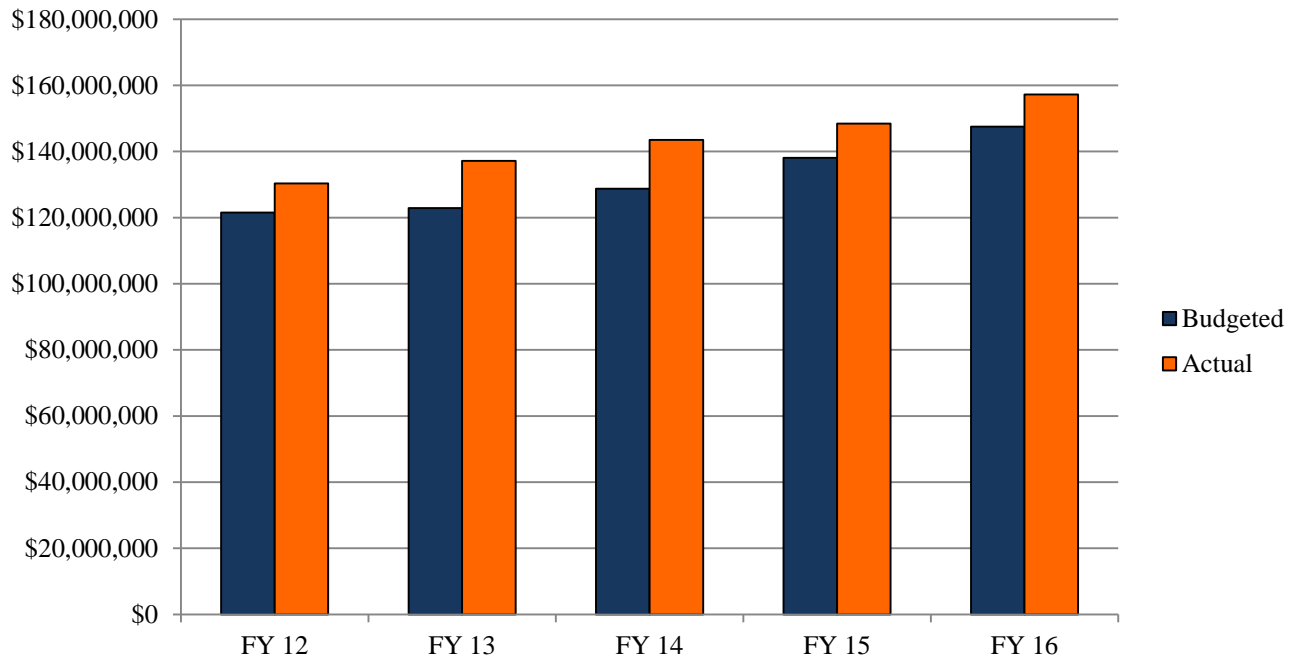


The chart above gives an actual General Fund Revenue Comparison. As shown, General Property Taxes comprise over 66% of the general fund revenue. The second largest revenue source is Other Local Taxes which equals to just over 21% of the revenue. The remaining categories combined equal the remaining 13%.

The growth shown in General Property Taxes can be attributed to growth as the real estate tax rate remained the same during fiscal years 2013 and 2014 at \$0.585 per \$100 of assessed value and rolled back to a revenue neutral rate of \$0.56 for the first half of fiscal year 2015. The real estate tax rate was increased by four cents in FY 2016 to \$0.60 which attributes to the increase as well as natural growth. The personal property tax rate remained the same at 4.86 per \$100 of assessed value as well.

The growth in sales tax from FY 2015 to FY 2016 was \$751,290, the majority of the increase in Other Local Taxes.

General Fund Revenue Analysis



The above chart shows FY 2012 – FY 2016 budgeted to actual revenue. Actual revenue collected for FY 2012 was about seven percent above budgeted. We’ve seen a general slow increase each year since then. Actual revenue collected for FY 2016 came in about six and a half percent above budgeted revenue for that year. This is in large part due to growth in real estate and personal property tax collections. Budgets for property taxes are aided by the Commissioner of the Revenue. The information on this chart reflects those amounts found in the audited Comprehensive Annual Financial Report.

NORTHWESTERN REGIONAL ADULT DETENTION CENTER FUND:

	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 PROJECTED	2017-18 ADOPTED
Use of Money/Property					
Interest on Bank Deposits/Credit Cards	16,326	12,570	17,214	17,109	0
TOTAL	16,326	12,570	17,214	17,109	0
Charges for Services					
Client Supervision Fees	35,893	38,840	35,736	35,271	72,435
Drug Testing Fees	1,590	565	0	366	1,000
Work Release Fees	355,002	342,189	358,525	348,747	379,828
Miscellaneous	63,543	6,916	7,925	31,469	7,500
Phone Commissions	217,645	441,567	458,576	333,882	336,000
Food & Staff Reimb. – Juv. Det. Ctr.	131,256	112,108	72,565	47,229	75,000
Electronic Monitoring Part. Fees	112,274	84,771	110,258	90,088	110,000
Employee Meals Supplement	43	0	0	0	0
TOTAL	917,246	1,026,956	1,043,585	887,052	981,763
Recovered Costs					
Local Contributions	5,530,765	6,051,501	6,495,106	6,988,314	7,730,746
Medical & Health Reimbursement	69,067	76,565	86,661	89,511	75,000
TOTAL	5,599,832	6,128,066	6,581,767	7,077,825	7,805,746
Categorical Aid					
State Grants	263,263	257,396	270,346	276,233	276,233
Share of Jail Costs/DOC	1,103,821	1,270,351	1,420,408	1,055,398	1,400,000
Shared Expenses – Regional Jail	5,340,141	5,193,855	5,506,358	5,435,317	5,250,000
Federal Bureau of Prisons	1,747	4,610	1,258	891	0
Local Offender Probation	252,286	244,616	252,286	247,636	247,636
TOTAL	6,961,258	6,970,828	7,450,656	7,015,475	7,173,869
Non-Revenue					
Transfer – General Operating Fund	4,467,002	4,830,537	5,103,298	5,299,912	5,394,459
Bond Proceeds	221,000	0	77,024	2,929	0
Funding from Fund Balance	0	0	0	0	1,008,000
TOTAL	4,688,002	4,830,537	5,180,322	5,302,841	6,402,459
FUND TOTAL	18,182,664	18,968,957	20,273,544	20,300,302	22,363,837

The budget for the Northwestern Regional Adult Detention Center has increased by \$1,202,449, or 5.7% for FY 2017-2018. Included in this approved budget is a new inmate transport van, increases in inmate medical services, repair and maintenance services, and various other operating expenses.

The Northwestern Regional Adult Detention Center is made up of four jurisdictions: Clarke County, Frederick County, Fauquier County, and the City of Winchester. The funding percentages per locality are based on a three year average of daily population. For FY 2017-18, Clarke County's portion is 4.20%, Fauquier County's portion is 17.29%, the City of Winchester's portion is 37.41%, and Frederick County's portion is 41.10%. For Frederick County, this is a decrease of 4.7%.

FREDERICK – WINCHESTER LANDFILL FUND:

	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 PROJECTED	2017-18 ADOPTED
Use of Money/Property					
Interest on Bank Deposits	70,827	73,699	87,082	84,263	75,000
Sale of Surplus, Junk, and Waste	115,997	116,493	78,658	107,815	0
TOTAL	186,824	190,192	165,740	192,078	75,000
Charges for Services					
Interest Charges	3,306	4,011	3,898	3,312	0
Credit Card Charges	100	459	257	211	0
Sanitary Landfill Fees	4,887,727	4,990,595	5,869,257	5,972,455	5,920,000
Charges for Tire Recycling	144,220	179,746	104,962	157,822	110,000
Regional Electronics Recycling	43,669	41,073	50,368	56,821	66,000
Greenhouse Gas Credit Sales	0	6,746	32,387	61,224	10,000
Landfill Gas to Electricity	588,345	476,557	363,773	379,916	287,293
Renewable Energy Credits	125,863	137,520	128,165	206,246	168,402
Waste Oil Recycling	21,435	8,333	1,921	0	0
TOTAL	5,814,665	5,845,040	6,554,988	6,838,007	6,561,695
Miscellaneous Revenue					
Miscellaneous	8,180	5,079	5,789	4,291	0
Miscellaneous - Rubble	0	0	0	0	48,000
Wheel Recycling	0	10,491	0	0	50,000
TOTAL	8,180	15,570	5,789	4,291	98,000
Non-Revenue					
Funding from Fund Balance	0	0	0	0	2,997,546
TOTAL	0	0	0	0	2,997,546
FUND TOTAL	6,009,669	6,050,802	6,726,517	7,034,376	9,732,241

The Landfill Fund is managed as an enterprise fund and is totally fee sustaining. Revenue is basically generated from tipping fees charged at the scale. Another source of revenue, selling power from the landfill gas, is expected to create revenue for the landfill for years to come. Power is generated at the Landfill Gas to Energy Plant and is sold on the market. An average of \$45.90 has been generated per megawatt hour which includes raw power and renewable energy credits as of the end of April 2017.

The tipping fees are Commercial/Industrial at \$47/ton, Construction Demolition Debris at \$42/ton, Municipal at \$18/ton, Municipal Sludge at \$36/ton, and Miscellaneous Rubble Debris at \$12/ton. These rates are evaluated on a yearly basis and are dependent on anticipated development costs, operation and maintenance costs and closure and post-closure costs. Reserves continue to be sufficient in this fund.

DIVISION OF COURT SERVICES FUND:

	2013-14	2014-15	2015-16	2016-17	2017-18
	ACTUAL	ACTUAL	ACTUAL	PROJECTED	ADOPTED
Use of Money/Property					
Interest on Bank Deposits	641	669	932	919	750
Rental of General Property – ASAP	1,200	1,200	1,200	1,010	1,200
TOTAL	1,841	1,869	2,132	1,929	1,950
Charges for Services					
A.S.A.P. Fees	336,377	358,406	414,404	412,757	436,757
Reimb. – Ignition Interlock	37,130	35,126	36,015	30,750	36,000
Community Service Fees - ASAP	15,005	18,155	19,737	17,986	19,000
Credit Card Charges	0	0	0	5,828	
TOTAL	388,512	411,687	470,156	467,321	491,757
Recovered Costs					
Reimb. – Court Services Winchester	14,140	15,045	15,045	15,545	15,045
Reimb. – Court Services Clarke County	3,759	4,494	4,494	4,494	4,494
Drug Offender Fees	75,950	81,725	82,725	67,911	118,200
Drug Offender Urine Screens	20,399	21,180	19,539	22,616	20,000
TOTAL	114,248	122,444	121,803	110,566	157,739
Non-Revenue					
Funding from Fund Balance	7,991	0	0	0	0
TOTAL	7,991	0	0	0	0
FUND TOTAL	512,592	536,000	594,091	579,816	651,446

The Virginia Alcohol Safety Action Program (VASAP) provides probation and intervention services for the Commonwealth’s courts. VASAP is a non-profit organization that works directly with the courts and the Virginia Department of Motor Vehicles to provide intervention services for those who are charged with driving under the influence (DUI).

All revenue collected by Division of Court Services is associated with A.S.A.P. (Alcohol Safety Action Program) A.S.A.P. fees make up about 67% of the revenue with most of the remainder coming from Drug Offender Fees, urine screens, and Ignition Interlock reimbursements. Anyone who is convicted of a DUI and is issued a restricted license must complete Interlock for a period of no less than six months. Interlock is a device that is installed in the vehicle which requires offenders to take a breath test and pass the test to start the car and it will randomly ask for tests as the vehicle is moving. The interlock company pays the local A.S.A.P. programs \$10 per month, per offender. This revenue is received on a monthly basis.

SHAWNEELAND SANITARY DISTRICT FUND:

	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 PROJECTED	2017-18 ADOPTED
General Property Taxes					
Sanitary District Taxes	685,542	670,872	716,055	727,932	688,180
Penalties	11,896	8,536	11,472	7,381	0
Interest and Cost of Taxes	31,350	17,770	28,966	17,918	0
Credit Card Charges – Taxes	38	28	36	14	0
TOTAL	728,826	697,206	756,529	753,245	688,180
Use of Money/Property					
Interest on Bank Deposits	4,722	4,582	5,255	5,116	8,000
TOTAL	4,722	4,582	5,255	5,116	8,000
Recovered Costs					
Reimb. – Sanitary District Culverts	3,238	4,774	2,146	2,365	1,000
TOTAL	3,238	4,774	2,146	2,365	1,000
Non-Revenue					
Funding from Fund Balance	0	340,936	0	153,194	260,480
TOTAL	0	340,936	0	153,194	260,480
FUND TOTAL	736,786	1,047,498	763,930	913,920	957,660

The Shawneeland Sanitary District provides a property management service to the home and property owners of Shawneeland, a subdivision located in Frederick County. The funding that is used to manage, maintain and provide these services is derived from Sanitary District taxes. The current tax rates are \$560 per year for an improved lot with dwelling and \$190 per year for an unimproved lot. Improved lot rates were increased by \$30 and unimproved lot rates were increased by \$10 effective July 1, 2015. These increases were necessary to increase the fund balance to contain a minimum of one year's worth of operating expenses. There are approximately 816 improved lots and 1,000 unimproved lots.

AIRPORT AUTHORITY OPERATING FUND:

	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 PROJECTED	2017-18 ADOPTED
Miscellaneous Revenue					
Miscellaneous Revenue	1,493,379	1,311,586	1,309,949	1,280,935	1,360,223
Revenue from the Commonwealth	19,090	1,380	6,493	12,660	22,580
TOTAL	1,512,469	1,312,966	1,316,442	1,293,595	1,382,803
Transfers					
Other Localities – City of Winchester	43,128	17,649	58,547	44,311	43,258
General Operating Fund	126,996	90,711	138,095	133,642	129,897
TOTAL	170,124	108,360	196,642	177,953	173,155
FUND TOTAL	1,682,593	1,421,326	1,513,084	1,471,548	1,555,958

The Airport Authority is a regional authority supported by surrounding jurisdictions. The county is fiscal agent for the Airport Authority.

Miscellaneous revenue consists of fuel sales, hangar rentals, parking fees, cargo handling fees and land leases. Fuel sales for FY 2018 have been projected at \$811,125 which makes up 60% of this revenue item and hangar and office rentals, projected at \$410,380, makes up 30%. Because of reduced sales revenue, the locality shares have gone up significantly for both Frederick County and the City of Winchester. Supplements were needed from Frederick County and the City of Winchester for FY 2016 and FY 2017 due to shortfalls in other revenue, with FY 2018 budgeting an increase from the localities.

COMMUNITY DEVELOPMENT AUTHORITY FUND:

	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 PROJECTED	2017-18 ADOPTED
Miscellaneous Revenue					
General Property Taxes	595	-595		0	0
Interest	61	1	1	0	0
TOTAL	656	-594	1	0	0
FUND TOTAL	656	-594	1	0	0

The improvements, services, and operations to be undertaken by the Community Development Authority (CDA) shall be funded from all or some of the following sources: (i) bonds to be issued by the CDA (ii) special assessments to be levied pursuant to Virginia Code Section 15.2-5158A5 and (iii) any other source of funding available to the CDA including rates, fees, and charges to be levied by the CDA for the services and facilities provided or funded by the CDA.

The Bonds to be issued by the CDA will be used to pay the costs of certain infrastructure as described herein and in the Petition, the costs of issuing the Bonds and any required reserves, and interest on the Bonds prior to, during and after construction for a period up to three years after the Bonds are issued. The General Property Taxes and Special Assessments equate to the amount of revenue listed above. The special assessment portion of that sum will be used to pay the debt service on the bonds issued to date for improvements to within the boundary of the Community Development Authority.

This Community Development Authority Fund is currently inactive.

LAKE HOLIDAY SANITARY DISTRICT FUND:

	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 PROJECTED	2017-18 ADOPTED
Fees					
Fees Receivable	948,122	952,222	1,729,961	976,612	779,998
Penalties	10,711	6,539	84,203	8,296	0
Interest	5,292	5,853	204,710	6,322	0
Credit Card Charges	93	160	85	49	0
TOTAL	964,218	964,774	2,018,959	991,279	779,998
Use of Money/Property					
Interest on Bank Deposits	0	1,771	-403	0	0
TOTAL	0	1,771	-403	0	0
Recovered Costs					
Recovered Costs	-929,108	0	1,118	0	0
Bond Proceeds	932,852	0	0	0	0
TOTAL	3,744	0	1,118	0	0
FUND TOTAL	967,962	966,545	2,019,674	991,279	779,998

The current structure of the Lake Holiday Sanitary District tax was recommended by the Lake Holiday Country Club, Inc. Board of Directors (LHCC) and conforms to the long established two tiered assessment utilized by the LHCC Property Owners Assoc., whereby lots without access to sewer/water services (membership lots) pay 3/8 of the full assessment paid by those with access to utilities (buildable lots). In the spring of 2011, the Board of Supervisors set the two tiered levy at \$678 per year for buildable lots and \$264 for membership lots to derive sufficient funds to meet the sanitary district's debt service obligation. The rates were based on the anticipated amount to be borrowed, the number of lots in each class (buildable and membership), assumed delinquency rates, and the anticipated interest rate on the bonds.

During FY 2015-2016, the Board of Supervisors approved a budget supplement, with the consent of bond counsel, of \$860,000 in outstanding Lake Holiday sanitary district fees on undeveloped lots. These fees were on undeveloped lots that were acquired by Lake Holiday Country Club, Inc. All real estate taxes had to be paid in full if sanitary district fees were to be abated.

EMS REVENUE RECOVERY FUND:

	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 PROJECTED	2017-18 ADOPTED
Charges for Services					
EMS Billings	1,006,538	1,834,782	1,592,698	1,292,067	1,593,084
TOTAL	1,006,538	1,834,782	1,592,698	1,292,067	1,593,084
FUND TOTAL	1,006,538	1,834,782	1,592,698	1,292,067	1,593,084

The EMS Revenue Recovery Fund is funded through billing for EMS services provided by Frederick County Fire & Rescue. The County's Emergency Communications Center receives calls for medical emergencies that require response from one of the stations within Frederick County. Once the ambulance has arrived on the scene of the emergency, they begin assessing the patient. If the patient requires transportation to the emergency room via the ambulance, then that is considered a billable transport.

This fund bills for the mileage from the location where the patient is picked up to the emergency room and it also bills a base rate depending on the level of care the patient needs, basic life support or advanced life support. These

charges are submitted to the patient's insurance company. The insurance company reviews the transport, determines coverage and then approves payment, if applicable. The fund does not collect co-pays, deductibles, or bill the balance to the patient. The fund only accepts the insurance company payment. Any remaining balance, or if the patient is uninsured, is written off.

FY 2017 revenue is projected to be significantly less than what is budgeted due to the county changing the billing vendor in 2016, resulting in the fourth quarter payout not being received.

The mileage is paid out 100% to the stations that run these calls. The base rate that is received is split evenly with the County after program expenses have been deducted.

ECONOMIC DEVELOPMENT AUTHORITY FUND:

	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 PROJECTED	2017-18 ADOPTED
Recovered Costs					
Recovered Costs	0	4,000	8,480	1,783	24,050
TOTAL	0	4,000	8,480	1,783	24,050
Transfers					
General Operating Fund	0	1,569,223	872,948	1,052,745	582,770
TOTAL	0	1,569,223	872,948	1,052,745	582,770
FUND TOTAL	0	1,573,223	881,428	1,054,528	606,820

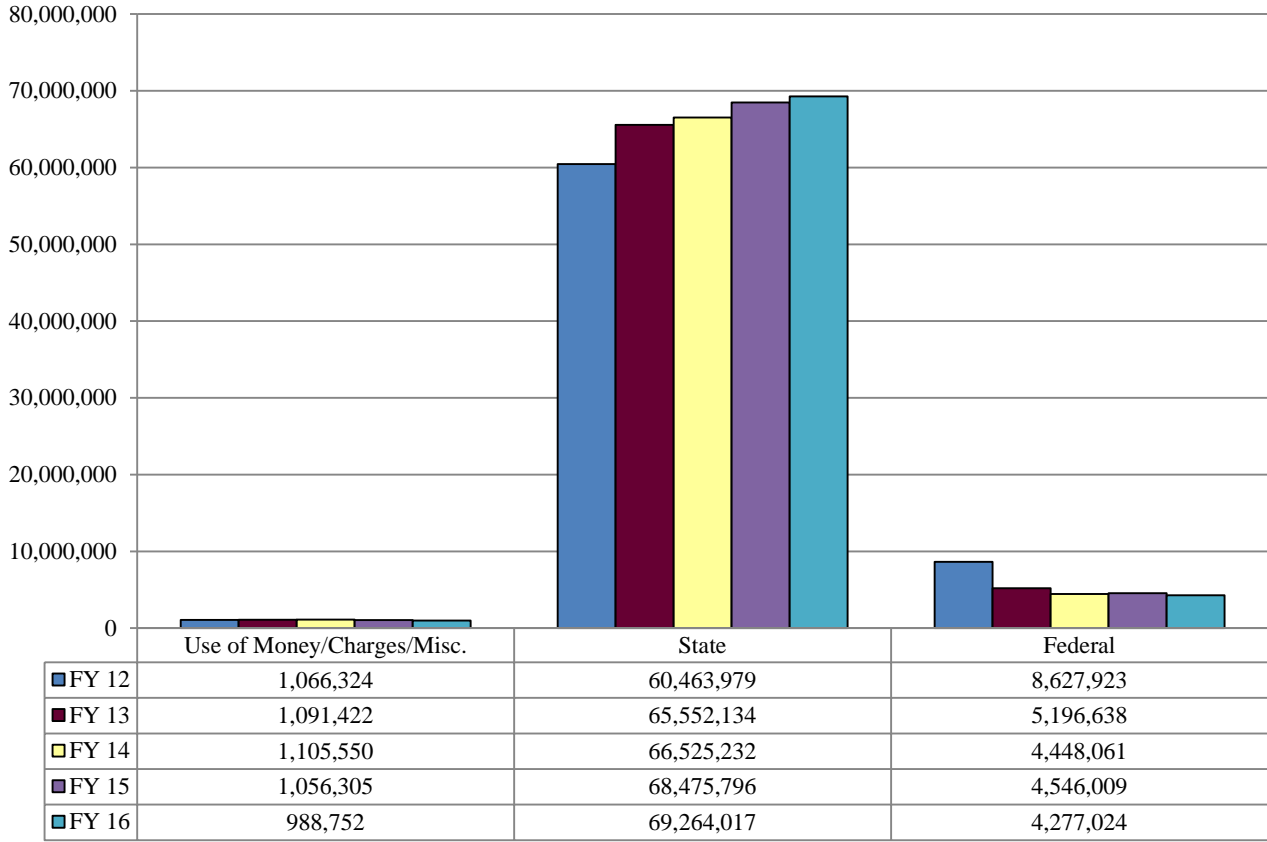
The Economic Development Authority Fund was created after the start of FY 2014-15. The Economic Development Commission was a part of the General Fund and was included under the Community Development category.

Recovered Costs is derived from business partnership on The Widget Cup, part of the EDA's Career Pathway Program. The Widget Cup provides a rare opportunity for fellow students, parents, teachers, and businesses to see STEM (Science, Technology, Engineering, and Math) and CTE (Career & Technical Education) students in action; translating coursework into real-world applications. Also included in Recovered Costs is reimbursement for the monthly salaries of the EDA Board of Directors paid by the EDA investment fund.

The majority of the revenue for this fund is made up of a transfer from the General Operating Fund.

The FY 2015 and FY 2017 transfers from the General Operating Fund include EDA Incentive Funds to promote industry that were received and needed to be transferred to the EDA.

School Operating Fund Revenue Comparison



The chart above gives an actual School Operating Fund Revenue Comparison, excluding the transfer from the General Fund. The chart shows that state funds equate to over 93% of the revenue for the school operating fund. The second largest revenue source is federal funds which equals almost 6% of the revenue. The remaining categories combined equal the remaining 1%.

SCHOOL OPERATING FUND*Revenue from Use of Money and Property:*

Use of Money/Property	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 PROJECTED	2017-18 ADOPTED
Rental of School Property	373,092	359,941	368,390	356,576	360,576
TOTAL	373,092	359,941	368,390	356,576	360,576

Charges for Services:

Charges for Services	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 PROJECTED	2017-18 ADOPTED
Tuition – Private Sources – Day School	46,472	39,982	63,175	40,000	50,000
Tuition – Private – Summer School	8,495	22,440	19,170	23,750	23,750
Fees – Parking	57,471	179,074	61,617	58,000	60,000
Fees – GED – Regional	4,840	0	0	0	0
Fees – Drivers Ed. – Regional	117,097	105,390	79,624	90,000	70,000
Fees – Athletic – Pay to Participate	124,350	0	0	0	0
TOTAL	358,725	346,886	223,586	211,750	203,750

Projected charges for services are based on projected enrollment in the respective areas. Tuition is expected to decrease based on driver’s education class offerings at the Dowell J. Howard center.

Miscellaneous Revenue:

Miscellaneous Revenue	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 PROJECTED	2017-18 ADOPTED
Donations/Grants	88,699	150,000	31,379	53,319	243,220
Miscellaneous Refunds	285,034	300,979	365,397	336,690	160,170
TOTAL	373,733	450,979	396,776	390,009	403,390
TOTAL REVENUE FROM LOCAL SOURCES	1,105,550	1,056,305	988,752	958,335	967,716

Miscellaneous revenue includes vendor rebates, sale of web-site advertising space, and the Erate program.

Categorical Aid:

Categorical Aid	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 PROJECTED	2017-18 ADOPTED
Sales Tax Receipts	12,037,415	12,631,752	12,991,017	13,229,570	13,011,063
Sales Tax Receipts 1/8%	1,262,644	1,312,351	1,347,060	1,653,696	1,626,383
Basic School Aid	35,061,257	35,931,441	35,742,349	36,818,680	38,042,965
Regular Foster Child	96,495	62,250	34,807	0	0
Gifted and Talented	390,280	392,617	393,184	399,598	408,306
Remedial Education – SOQ	730,737	948,824	950,196	1,022,972	1,045,265
Remedial Summer School - SOQ	0	0	62,798	80,827	80,827
Special Education – SOQ	4,127,003	4,400,582	4,406,941	4,363,613	4,458,707
Vocational Education – SOQ	797,168	752,516	753,603	871,124	890,108
Juvenile Detention Center Funds	375,023	512,374	542,928	559,448	572,000
Social Security – Instructional	2,167,299	2,208,470	2,211,662	2,229,758	2,278,350
Teacher Retirement – Instructional	3,620,469	4,490,557	4,365,985	4,603,372	5,234,489
Additional Assistance Retirement	609,929	0	0	0	0
Group Life Insurance – Instructional	132,861	139,052	139,253	151,847	155,156
Homebound	79,971	79,725	101,927	101,152	90,538
Special Ed. Reg. Program Payments	1,237,086	1,238,739	1,294,869	1,374,394	1,374,394
Adult Basic Ed. – Regional Jail	79,323	84,020	87,653	92,593	96,000
Vocational Equipment	29,769	26,201	28,357	47,572	28,358
Vocational Occupational – Tech. Ed.	82,498	91,022	93,691	117,223	122,048
Special Ed. – Foster Child	124,692	102,333	18,124	46,842	111,687
At-Risk Students	457,280	585,839	586,590	553,781	566,767
K-3 Initiative	608,110	898,452	901,253	1,072,025	1,084,269
Ed Technology Funds	544,000	518,000	518,000	518,000	518,000
Early Reading Intervention	272,299	242,843	236,721	237,140	175,811
Supplemental Lottery Per Pupil	0	0	0	418,939	2,238,499
ESL Funds	361,838	381,809	379,741	390,897	463,704
Medicaid Reimbursements	108,834	141,367	169,966	128,000	170,000
Industry Certification	17,739	26,202	27,142	30,737	0
ISAEP Funding	23,576	23,576	23,576	23,576	23,576
Other State Funds	66,682	28,264	19,039	146,367	527,000
Compensation Supplement	833,998	0	610,556	417,302	367,329
SOL Algebra Readiness	111,138	117,263	119,200	115,437	117,901
Mentor Teacher Program	5,452	2,711	9,664	8,425	8,425
Project Graduation Academy Grant	0	0	0	0	22,501
Project Graduation	10,866	19,145	22,365	23,099	0
National Board Certified Bonus	37,500	47,500	50,000	42,500	42,500
Middle School Teacher Corps	20,000	30,000	20,000	20,000	30,000
Career Switcher Program	4,000	8,000	3,800	2,000	0
TOTAL	66,525,232	68,475,796	69,264,017	71,912,506	75,982,926

Revenue from the Commonwealth is expected to increase primarily due to student enrollment growth, supplemental per pupil lottery funds, and the state’s share of increases to the Virginia Retirement System (VRS).

Categorical Aid – Federal:

Categorical Aid	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 PROJECTED	2017-18 ADOPTED
Title I	1,017,237	1,171,805	1,018,541	1,505,676	1,511,516
Title I – Prior Year Carry-Over	286,438	298,895	294,545	405,698	250,000
Federal Land Use	4,317	4,163	3,653	5,000	5,000
Title VI-B	2,304,806	2,356,903	2,271,068	2,695,036	2,505,823
Title VI-B Spec. Ed. PY Carry-Over	188,767	0	116,468	0	100,000
Vocational Education Basic Programs	155,542	158,727	149,108	146,481	146,481
Other Federal Aid	4,047	27,051	4,334	4,587	100,000
Benefits from Other Agency	19,500	19,500	0	0	0
Title VI-B IDEA Preschool	41,161	41,184	41,226	41,226	44,592
Title III – LEP/Immigrant	50,387	68,118	70,816	71,289	63,494
Title II – Class Size/Teacher Quality	282,767	331,186	226,003	374,578	258,437
Title I – D – Negligent/Delinquent	93,092	68,478	81,262	52,414	52,402
TOTAL	4,448,061	4,546,009	4,277,024	5,301,985	5,037,745

Federal Government Revenues are expected to decrease due to funding levels for restricted programs.

Non-Revenue Receipts:

Non-Revenue Receipts	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 PROJECTED	2017-18 ADOPTED
Carry Forward Funds – Prior Year	97,012	108,939	123,737	670,619	0
Outstanding Encumbrances	218,892	109,448	581,267	903,813	0
TOTAL	315,904	218,387	705,004	1,574,432	0

Transfers:

Transfers	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 PROJECTED	2017-18 ADOPTED
General Operating Fund	60,727,321	65,347,740	72,076,068	75,038,173	77,273,630
From Other Funds	0	1,566,316	0	0	617,478
TOTAL	60,727,321	66,914,056	72,076,068	75,038,173	77,891,108

The School Operating Fund budget will receive funding from the governing body in the amount of \$77,273,630, which is an increase of \$2.2 million compared to FY 2017. A transfer of \$617,478 from the School Debt Service Fund is also planned for FY 2018.

Total School Operating Fund Revenues:

Total School Operating Fund	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 PROJECTED	2017-18 ADOPTED
FUND TOTAL	133,122,067	141,326,145	147,310,865	154,785,432	159,879,495

Total School Operating Fund revenues are projected to increase due primarily to increased funding from state and county sources.

SCHOOL CAPITAL PROJECTS FUND:

	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 PROJECTED	2017-18 ADOPTED
Non-Revenue Receipts					
County Appropriations	800,883	542,594	4,314,747	0	3,088,287
Carry Forward – Prior Years	0	0	0	3,000,000	650,000
Outstanding Encumbrances	0	0	0	1,332,857	0
TOTAL	800,883	542,594	4,314,747	4,332,857	3,738,287
Transfers					
Other Funds	1,045,748	0	0	0	0
TOTAL	1,045,748	0	0	0	0
FUND TOTAL	1,846,631	542,594	4,314,747	4,332,857	3,738,287

Non-recurring funds of \$3,088,287 are provided by the county government and an expected prior year carry-over amount for projects begun but not finished in the prior year supports the capital projects fund for FY 2018.

SCHOOL DEBT SERVICE FUND:

	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 PROJECTED	2017-18 ADOPTED
Categorical Aid – State					
Other State Funds	0	0	76,264	94,742	127,343
TOTAL	0	0	76,264	94,742	127,343
Categorical Aid – Federal					
Federal Stimulus Act - QSCB	276,080	275,782	277,270	275,782	275,782
TOTAL	276,080	275,782	277,270	275,782	275,782
Non-Revenue Receipts					
Carry Forward – Prior Years	0	0	0	103,290	20,629
TOTAL	0	0	0	103,290	20,629
Transfers					
General Operating Fund	14,626,151	14,626,151	14,626,151	15,972,475	15,972,475
TOTAL	14,626,151	14,626,151	14,626,151	15,972,475	15,972,475
FUND TOTAL	14,902,231	14,901,933	14,979,685	16,446,289	16,396,229

Revenues from the county government to support the School Debt Service Fund remain the same for FY 2018.

SCHOOL NUTRITION SERVICES FUND:

	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 PROJECTED	2017-18 ADOPTED
Use of Money/Property					
Interest on Bank Deposits	2,484	2,902	4,085	2,902	7,044
TOTAL	2,484	2,902	4,085	2,902	7,044
Charges for Services					
Charges for Services	2,148,222	2,197,865	2,242,767	2,449,523	2,508,542
TOTAL	2,148,222	2,197,865	2,242,767	2,449,523	2,508,542
Miscellaneous					
Miscellaneous	92,356	69,146	78,444	72,363	60,722
TOTAL	92,356	69,146	78,444	72,363	60,722
Categorical Aid – State					
School Food Services – State	91,725	86,549	89,227	85,407	98,609
TOTAL	91,725	86,549	89,227	85,407	98,609
Categorical Aid - Federal					
Meal Reimb. Operations – Federal	2,275,371	2,328,330	2,469,058	2,474,419	2,594,232
TOTAL	2,275,371	2,328,330	2,469,058	2,474,419	2,594,232
Non-Revenue Receipts					
Carry Forward – Prior Years	0	0	0	1,578,143	2,276,431
Outstanding Encumbrances	0	24,064	0	0	0
Transfers from Other Funds	0	0	5,873	7,000	7,000
TOTAL	0	24,064	5,873	1,585,143	2,283,431
FUND TOTAL	4,610,158	4,708,855	4,889,454	6,669,757	7,552,580

School Nutrition Services serves approximately 1.6 million meals including breakfast, lunch and a la carte items.

CONSOLIDATED SERVICES FUND:

	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 PROJECTED	2017-18 ADOPTED
Charges for Services					
Frederick County - building services	8,488	12,282	7,898	15,000	15,000
FCPS - vehicle services	2,714,745	2,391,844	2,148,182	2,298,353	2,571,276
Other agencies - vehicle services	222,702	461,385	379,077	462,953	463,774
Other Funds	20,841	27,424	18,600	823,694	549,950
TOTAL	2,966,776	2,892,935	2,553,757	3,600,000	3,600,000
Transfers					
Transfers	4,289	0	0	0	0
TOTAL	4,289	0	0	0	0
FUND TOTAL	2,971,065	2,892,935	2,553,757	3,600,000	3,600,000

The Consolidated Services Fund provides for the operation of shared building and vehicle maintenance services. Expenses are recovered through billings to Frederick County Public Schools for vehicle maintenance, to Frederick County for building services, and to other governmental agencies based on services rendered.

SCHOOL PRIVATE PURPOSE FUNDS:

	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 PROJECTED	2017-18 ADOPTED
Use of Money/Property					
Interest on Bank Deposits	584	613	755	1,000	1,000
Donations and Grants	33,470	16,117	57,259	74,000	74,000
Interest on Investments	1,878	0	0		
TOTAL	35,932	16,730	58,014	75,000	75,000
Transfers					
Transfers	4,000	0	3,000	0	0
TOTAL	4,000	0	3,000	0	0
FUND TOTAL	39,932	16,730	61,014	75,000	75,000

Various donations and grants for restricted/private purposes such as the Bright Futures program are accounted for in this fund.

SCHOOL TEXTBOOK FUND:

	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 PROJECTED	2017-18 ADOPTED
Use of Money/Property					
Interest on Bank Deposits	2,803	2,620	3,882	5,000	5,000
TOTAL	2,803	2,620	3,882	5,000	5,000
Charges for Services					
Sale of Used Books	0	359	417	6,500	1,500
Textbooks – Lost/Damaged	2,588	2,144	1,115	0	5,000
TOTAL	2,588	2,503	1,532	6,500	6,500
Recovered Costs					
Textbooks Furnished Free	745,103	787,033	788,171	877,358	896,478
TOTAL	745,103	787,033	788,171	877,358	896,478
Non-Revenue Receipts					
Carry Forward – Prior Years	0	0	0	1,219,249	2,458,893
TOTAL	0	0	0	1,219,249	2,458,893
Transfers					
School Operating Fund Local Match	421,529	476,198	469,739	558,345	570,512
TOTAL	421,529	476,198	469,739	558,345	570,512
FUND TOTAL	1,172,023	1,268,354	1,263,324	2,666,452	3,937,383

The state determines textbook adoption schedules for school divisions. State funds are based on a per pupil amount calculated by the local composite index for the state share. There is a local required match for textbooks.

NREP OPERATING FUND:

	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 PROJECTED	2017-18 ADOPTED
Use of Money/Property					
Interest on Bank Deposits	1,494	1,196	1,615	0	0
TOTAL	1,494	1,196	1,615	0	0
Charges for Services					
Tuition – Private Day School	7,560	7,403	4,646	7,400	0
TOTAL	7,560	7,403	4,646	7,400	0
Recovered Costs					
Billings to Localities	4,421,401	4,456,778	4,666,066	5,013,344	5,164,565
TOTAL	4,421,401	4,456,778	4,666,066	5,013,344	5,164,565
Categorical Aid – State					
State – Educational Tech. Funds	26,000	26,000	26,000	26,000	26,000
State – Other Funds	0	14,078	11,458	0	0
TOTAL	26,000	40,078	37,458	26,000	26,000
Non-Revenue Receipts					
Carry Forward – Prior Years	0	0	0	300,000	321,334
TOTAL	0	0	0	300,000	321,334
FUND TOTAL	4,456,455	4,505,455	4,709,785	5,346,744	5,511,899

NREP TEXTBOOK FUND:

	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 PROJECTED	2017-18 ADOPTED
Use of Money/Property					
Interest on Bank Deposits	48	85	163	0	0
TOTAL	48	85	163	0	0
Non-Revenue Receipts					
Carry Forward – Prior Years	0	0	0	40,000	65,000
TOTAL	0	0	0	40,000	65,000
Transfers					
NREP Operating Fund	25,000	25,000	25,000	10,000	0
TOTAL	25,000	25,000	25,000	10,000	0
FUND TOTAL	25,048	25,085	25,163	50,000	65,000

Frederick County Public Schools is fiscal agent of Northwestern Regional Educational Program (NREP). NREP serves students who need specialized educational services. The program is shared by Frederick County Public Schools, Winchester City Public Schools, and Clarke County Public Schools.

VII. STATEMENT OF ESTIMATED UNDESIGNATED AND DESIGNATED FUND BALANCES

General Fund

Under GASB 54, fund balances are required to be reported according to the following classifications:

Nonspendable fund balance – Includes amounts that cannot be spent because they are either not in spendable form, or, for legal or contractual reasons, must be kept intact. This classification includes inventories, prepaid amounts, assets held for sale, and long-term receivables.

Restricted fund balance – Constraints placed on the use of these resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors or other governments; or are imposed by law (through constitutional provisions or enabling legislation).

Committed fund balance – Amounts constrained to specific purposes by a government itself, using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest level action to remove or change the constraint. The Board of Supervisors is the highest level of decision-making authority for the government that can, by adoption of a resolution prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the resolution remains in place until a similar action is taken (the adoption of another resolution) to remove or revise the limitation.

Assigned fund balance – Amounts that are constrained by the County's intent to be used for specific purposes, but that do not meet the criteria to be classified as restricted or committed. Intent can be stipulated by the governing body, another body (such as a Finance Committee), or by an official to whom that authority has been given. With the exception of the General Fund, this is the residual fund balance classification for all governmental funds with positive balances.

Unassigned fund balance – This is the residual classification of the General Fund. Only the General Fund reports a positive unassigned fund balance. Other governmental funds might report a negative balance in this classification, as the result of overspending for specific purposes for which amounts had been restricted, committed or assigned.

When fund balance resources are available for a specific purpose in more than one classification, it is generally the County's policy to use the most restrictive funds first in the following order: restricted, committed, assigned, and unassigned as they are needed.

The Board of Supervisors establishes (and modifies or rescinds) fund balance commitments by passage of a resolution. Assigned fund balance is established by the Board of Supervisors through adoption or amendment of the budget as intended for specific purpose (such as the purchase of capital assets, construction, debt service, or for other purposes) or other official to which the Board has delegated authority to assign amounts including but limited to the County Administrator and the Director of Finance.

The following is a detail of General Fund balance at June 30, 2016:

<u>Category</u>	<u>General Fund</u>
Nonspendable:	
Prepaid Expenses	\$4,112
Noncurrent Loans	734,939
Total Nonspendable	<u>\$739,051</u>
Restricted:	
Peg grant	\$209,198
Courthouse ADA Fees	312,513
Animal Shelter	335,530
Proffers	3,647,775
Total Restricted	<u>\$4,505,016</u>
Committed:	
General Government - various	\$1,219,965
Education	903,813
E-Summons	103,764
Tri Centennial	1,116
Historical Marker	16,253
VDOT Revenue Sharing	436,270
Parks and Recreation	9,810
Total Committed	<u>\$2,690,991</u>
Assigned:	
Conservation Easement	\$4,780
Total Assigned	<u>\$4,780</u>
Unassigned	<u>\$46,690,210</u>
Total Fund Balance	<u>\$54,630,048</u>

Unassigned fund balance on June 30, 2016 was \$46,690,210.

Below are summary projections for the end of fiscal years 2017 and 2018, and a detail analysis of actual fund balance of June 30, 2013 through June 30, 2016.

	ESTIMATE FY 2017	PLAN FY 2018
Fund Balance, Beginning of Year	\$44,322,798	\$41,132,805
Revenue Sources/Transfers	167,264,491	171,569,759
Expenditures/Transfers	(170,454,484)	(179,487,406)
Fund Balance, End of Year	<u>\$41,132,805</u>	<u>\$33,215,158</u>

General Fund				
	ACTUAL FY 2013	ACTUAL FY 2014	ACTUAL FY 2015	ACTUAL FY 2016
Fund Balance, Beginning of Year	\$39,576,609	\$45,759,610	\$51,860,254	\$57,538,941
REVENUES				
General Property Taxes	\$78,532,102	\$81,551,677	\$85,337,312	\$91,287,479
Other Local Taxes	28,449,248	29,900,456	30,869,436	32,321,463
Permits, Fees & Licenses	1,214,052	1,329,532	1,856,416	2,264,101
Fines & Forfeitures	387,848	368,396	409,180	285,390
Use of Money & Property	446,272	155,718	189,871	199,253
Charges for Services	2,212,738	2,099,936	2,356,455	2,694,962
Miscellaneous	640,559	291,589	231,310	215,771
Recovered Costs	2,175,749	3,533,122	3,112,342	3,566,501
Intergovernmental	23,108,965	24,254,796	24,069,591	24,401,314
TOTAL REVENUE	137,167,533	143,485,222	148,431,913	157,236,234
EXPENDITURES				
Current:				
Government Administration	\$9,152,531	\$8,539,102	\$8,420,539	\$9,374,654
Judicial Administration	2,125,611	2,200,348	2,302,798	2,397,297
Public Safety	25,245,584	28,288,145	28,920,342	30,942,409
Public Works	3,627,132	4,201,203	3,866,489	4,318,993
Health and Welfare	6,547,404	6,628,245	7,405,604	8,005,073
Community College	56,493	56,493	56,000	56,000
Parks, Recreation & Cultural	4,888,472	5,000,983	5,425,382	6,085,796
Community Development	1,707,290	3,389,332	2,895,338	2,168,019
Debt Service	2,350,465	2,367,571	2,749,430	1,980,142
TOTAL EXPENDITURES	55,700,982	60,671,422	62,041,922	65,328,383
OTHER FINANCING SOURCES				
Operating transfers Out/In	-15,426,501	-5,470,099	-586,527	-16,100,440
Operating transfers from/to Prim. Govt.	-59,857,049	-71,243,057	-80,124,777	-78,716,304
TOTAL OTHER FIN. SOURCES	-75,283,550	-76,713,156	-80,711,304	-94,816,744
Fund Balance, End of Year	45,759,610	51,860,254	57,538,941	54,630,048

FUND BALANCE POLICY: The Government Finance Officers Association (GFOA) recommends, at a minimum, that unreserved fund balance be no less than two months of general fund operation revenues or expenditures. In the adopted FY 2018 budget, it is estimated that unreserved fund balance will be within this recommended range. An unreserved general fund balance needs to be maintained to assure sufficient cash flows. Since the county collects 50% of general property revenues on June 5, reserves are needed to assure that funds will be available to pay county obligations and maintain bond ratings for future borrowings.

The Board of Supervisors voted to decrease the county's undesignated general fund balance by \$7,918,047 to fund the FY 2017-2018 Adopted Budget. The fund balance funding of \$7.9 million will be used to fund \$5.4 million in capital projects and the remaining \$2.5 million will be used to fund operating costs. This amount is reflected in projected fund balance amounts.

Below is a fund balance overview of the beginning estimated balances, activity expected and projected ending balances of all funds.

Type of Fund	7/1/2017 Total Estimated Undesignated Fund Balance, Beg. Of Year (b)	Revenue Sources (a)	Expenditures/ Transfers Out	6/30/2018 Total Estimated Undesignated Fund Balance, End of Year (b)	% Change
General	41,132,805	171,569,759	(179,487,406)	33,215,158	-19.25%
Regional Jail	3,008,903	21,355,837	(22,363,837)	2,000,903	-33.50%
Landfill	26,817,752	6,734,695	(9,732,241)	23,820,206	-11.18%
Court Services	318,694	651,446	(651,446)	318,694	0.00%
Shawneeland	1,835,830	697,180	(957,660)	1,575,350	-14.19%
Airport Operating	16,650	1,555,958	(1,555,958)	16,650	0.00%
Lake Holiday	2,768,773	779,998	(779,998)	2,768,773	0.00%
EMS Revenue Recovery	235,054	1,593,084	(1,593,084)	235,054	0.00%
EDA Fund	74,784	606,820	(606,820)	74,784	0.00%
School Operating	0	159,879,405	(159,879,495)	0	0.00%
School Capital	833,375	3,088,287	(3,738,287)	183,375	-78.00%
School Nutrition Services	2,336,683	5,276,149	(7,552,580)	60,252	-97.42%
School Debt	30,588	16,375,600	(16,396,229)	9,959	-67.44%
School Private Purpose	35,435	75,000	(75,000)	35,435	0.00%
School Textbook	2,958,893	1,478,490	(3,937,383)	500,000	-83.10%
NREP Operating	407,757	5,211,899	(5,511,899)	107,757	-73.57%
NREP Textbook	72,688	10,000	(65,000)	17,688	-75.67%
Consolidated Services	364,312	3,600,000	(3,600,000)	364,312	0.00%

(a) Includes transfers and bond proceeds and prior year deficit funding payments.

(b) Total includes all categories of fund balance.

General Fund unreserved fund balance decreased by 19.24%. The majority of the reduction was attributed to funding delayed capital projects. Fund balance maintains sufficient funding and continues to be within adopted county financial policy.

The Regional Jail budgeted \$1,008,000 to balance the FY 2018 budget. The Regional Jail Board continues to be challenged to maintain a healthy fund balance and recognize the need to limit increasing costs to the local

governments in the program. The landfill continues to carry a more than adequate unassigned fund balance along with numerous project assigned balances.

In an effort to meet budget needs, all fund balances were reviewed and considered during the FY 2018 budget process. If available and fiscally prudent, fund balance is utilized as a non-revenue source. Fund balances still remain at sufficient GFOA recommended balances.

VIII. BASIS OF FINANCIAL REPORTING

The County's current financial statements are presented in two different statements, with two different approaches and view of the County's finances. The government-wide statements provide information on the overall financial status of the County. This method is more comparable to the method used in private industry. The fund financial statements focus on the individual funds of the County government, and are more comparable to the budget, reporting the operations in more detail than the government-wide statements. When presented in one report, both types of statements will give the user a broader basis of comparison and enhance the County's accountability.

Government-Wide Statements:

The government-wide statements report information about the County as a whole using accounting methods similar to those used by private sector companies. These statements are designed to provide a broad overview of the County's finances and include all assets and liabilities using the accrual method of accounting. All of the year's revenue and expenses are taken into account regardless of when cash is received or paid.

The two government-wide statements, the Statement of Net Position and the Statement of Activities, report the County's net position and changes in it. The County's net position can be thought of as the difference between assets, deferred outflows of resources, liabilities and deferred inflows of resources, which is one way to measure the County's financial position. Over time, increases and decreases in net position can be one indicator that the County's financial health is improving or deteriorating.

The Statement of Net Position presents information on all the County's assets, deferred outflows of resources, liabilities and deferred inflows of resources. As discussed earlier, the difference between assets, deferred outflows of resources, liabilities and deferred inflows of resources is reported as net position. Net position is presented in three categories: invested in capital assets-net of related debt, restricted and unrestricted. To accurately use changes as an indicator of the County's financial health, the factors that contribute to the increases and decreases must be analyzed. Other factors such as the County's tax rate and the condition of other capital assets must also be considered when using the Statement of Net Position as a financial indicator.

The Statement of Activities provides information on how the net position changed during the year. Since the government-wide financial statements use the accrual method of accounting, changes in net position are recognized when an event occurs, regardless of the timing of cash. This will result in revenues and expenses being reported in this statement for some items that will not impact cash flow until a later time in another fiscal period.

The Statement of Net Position and the Statement of Activities are divided into the following types of activities:

- **Governmental Funds:** These activities are supported primarily by property taxes and report the County's basic services such as general administration, public safety, parks and recreation and community development.
- **Business-Type Activities:** These activities charge fees to customers to help cover the costs of the service. The County's landfill fund is a business type activity.

- **Component Units:** The Frederick County Public Schools and Economic Development Authority are component units of the County. Component units are legally separate, but are reported since the County is financially accountable and provide funding for them.

Fund Financial Statements:

Fund financial statements are the traditional governmental financial statements. They focus on the county's most significant funds instead of the County as a whole. The County uses fund accounting to ensure and demonstrate compliance with finance related legal requirements.

The county has three kinds of funds:

1. **Governmental Funds:** The governmental funds report most of the County's basic services. The governmental funds serve essentially the same function as the governmental activities in the government-wide statements. The governmental fund financial statements focus on near-term cash flows and the amount of spendable resources available at the end of the fiscal year. It provides the reader a short-term view of the financial position. Since the information provides a narrow focus, the government-wide statements will provide additional information. A reconciliation from the fund statements is provided to facilitate this comparison.
2. **Proprietary Funds:** Frederick County maintains two types of proprietary funds: Enterprise Funds and Internal Service Funds. Services for which the County charges customers a fee are generally reported in proprietary funds. Proprietary funds, like government-wide statements, provide both long and short-term financial information.

Enterprise funds report the same functions as the business-type activities in the government-wide financial statements. Internal Service Funds account for the goods and services provided by one department or agency to other departments or agencies of the County. The County's Central Stores fund accounts for the operations of duplicating, postage, and gasoline. Revenue is derived from sales to user departments. The Health Insurance fund accounts for funds to pay health insurance premiums and claims. The Volunteer Fire and Rescue Fund accounts for length of service stipends to be paid to volunteer fire and rescue personnel. The Maintenance Insurance Fund accounts for maintenance contracts.

3. **Fiduciary Funds:** Fiduciary funds are used to report assets held in trustee or agency capacity for others and cannot be used to support the governments own programs. The County is responsible for ensuring that the assets reported in these funds are used for their intended purpose.
 - Frederick County has several private purpose trust funds. These funds are restricted to build a chapel, provide textbooks for indigent students and to provide scholarships to deserving students.
 - Frederick County has seven agency funds. These funds include entities for which the county has assumed fiscal agency status: The Northwestern Regional Jail Authority and the Winchester Regional Airport.

IX. SIGNIFICANT COMPONENTS

- A. The adopted budget is fundamentally comprised of eighteen funds.
- B. The County Administrator's Message highlights significant information detailed in the text.
- C. The Summary of the Adopted Budget defines revenue sources and explains increases and decreases in revenue and expenditure categories and changes in fund balance for all funds.
- D. Each departmental page shows a consolidated comparison of expenditures and sources of revenue attributable to each specific department. This information will enable the reader to more fully comprehend the complex interrelationship of federal and state sources as well as user fees and other revenue sources in various departmental budgets in addition to local tax sources.
- E. Each departmental page also contains a description of each department, specific goals for that department that are to be successfully met, performance indicators or accomplishments and a personnel count for each department.
- F. The Statistical Section contains data relating to the physical, economic, and social and political characteristics of the county.
- G. Glossary.
- H. Index.

A Profile of Frederick County

History

English ownership of Frederick County was originally by the Virginia Company but was taken over by the Crown in 1624. By the 1650's, various traders, trappers and explorers were coming to the Shenandoah Valley. Some of the earliest settlers were Quakers who built the Hopewell Friends Meeting House which still stands near Clearbrook in Frederick County. These settlers were attracted by the fertile soils and the abundant forest and water resources.

Frederick County was created from western Orange County by the House of Burgesses on December 21, 1738 and was named after the Prince of Wales. James Wood, County Surveyor for Orange County, platted a town at the county seat, which he named Winchester, after his birthplace. Eventually, eleven other counties would be created from the 3,824 square miles included in the original Frederick County.

County government in Virginia was originally by self-perpetuating courts. Frederick County's Court was proclaimed and organized in 1743. It first met at the surveying office of its clerk, James Wood, at the site on which he later built his estate, Glen Burnie.

George Washington was associated with Winchester and Frederick County between the years of 1748 and 1765. Early during those years, he maintained a surveying office in Winchester. During the French and Indian War, he was given a Commission and later made Commander in Chief of the colonial forces with headquarters in Winchester. Washington held his first elective offices representing Frederick County, having been elected to the House of Burgesses in 1758 and 1761.

During the late eighteenth and early nineteenth centuries, life in the current Frederick County area centered around small family farms. During this period, wheat production became the center of the local economy, along with cattle production. In 1820, there were fifty flour mills in Frederick County along with numerous sawmills, tanneries and other business activities.

Economic life was centered around Winchester and other local towns including Stephen City, Middletown, Kernstown, Gainesboro and Gore. There were a large number and diversity of craftsmen and merchants in these towns. The strongest influence on the local economy was the Great Wagon Road, which later became Route 11 and which carried settlers and travelers from Philadelphia, south through the Valley and to the west. Activity associated with this road made Winchester one of the largest towns in western Virginia.

Frederick County played a significant part in the Civil War. The northern Shenandoah Valley supplied food, livestock, horses and soldiers to the southern cause. The Valley was also important because of its strategic location in relation to Washington, D. C. The town of Winchester changed hands in the war about 70 times, an average of once every three weeks for four years.

Major local battles include the First Battle of Kernstown in March of 1862, during which General Stonewall Jackson suffered his only tactical defeat during the Valley Campaign but did succeed in keeping Union troops in the Valley from leaving to reinforce McClellan on the peninsula. In May of 1862, Jackson's army defeated the Union troops at the First Battle of Winchester. In the Second Battle of Winchester in 1863, confederate troops successfully attacked and defeated Union troops occupying forts on the western side of Winchester. Union troops were again defeated at the Second Battle of Kernstown in 1864. At the Third Battle of Winchester, General Philip Sheridan's Union troops successfully attacked confederate troops at Winchester. With the high number of losses on both sides, a new war of attrition was to begin in the Valley from which the southern forces would never recover.

The Civil War period brought much destruction and economic hardship to Frederick County, due to the county's strategic location in the Valley. Many farms, mills and dwellings were damaged or destroyed, and the county's economic productivity was greatly reduced. The Reconstruction period was characterized by a slow economic

recovery from damages suffered, and by the 1880's economic stability gradually returned. After the war, old economic activities resumed and new activities began. New businesses included a tannery, dairying, farm machinery and shipping.

There was a tremendous building boom in the county during the period of 1880-1900. New communities were also formed as a consequence of newer, more advanced transportation systems including the automobile and the railroad. Among the communities that experienced growth during this period were Meadow Mills, Hayfield, Gore, Mountain Falls, Mount Williams, Gravel Springs, Gainesboro, Albin, Brucetown, White Hall and Armel.

Industrial activity slowly resumed after the Civil War. According to one source, by 1890, Frederick County had 37 mills, eight woolen factories and mills, a steam elevator, two iron foundries, four glove factories, a boot and shoe factory, ten broom factories, four tanneries, a large paper mill, three newspapers, a book bindery, eight cigar factories, three marble yards and two furniture factories.

In the early twentieth century, there was rapid industrial growth in Frederick County. There was a phenomenal rise in apple production, with apples replacing wheat as the primary cash crop. Many new facilities were developed relating to apple production and processing. Later in the twentieth century, the local economy had diversified to include a range of different industrial activities. Activities continue to be based on the accessibility of the area and on north-south travel along the route that was once the Great Wagon Road and is now Route 11 and Interstate 81.

Historic Preservation

There are quite a few historic sites in Frederick County. The following sites are listed on both the Virginia Landmarks Register and the National Register of Historic Places:

Belle Grove and Cedar Creek Battlefield	Crumley-Lynn-Lodge House
Fort Collier	Fort Colvin
Frederick County Courthouse	Frederick County Poor Farm
High Banks	Homespun
Hopewell Friends Meeting House	John Hite House
Long Meadow	Middletown Historic District
Millbank	Monte Vista
Newtown-Stephensburg Historic District	Old Forge Farm
Old Stone Church	Opequon Historic District
Opequon Presbyterian Church	Rose Hill Farm
St. Thomas Chapel	Springdale Mill Complex
Sunrise	Valley Mill Farm
Willow Shade	Willa Cather's Birthplace



Belle Grove Plantation



Hopewell Friends Meeting House

Six battlefields of great national importance are located in Frederick County and Winchester.

Battlefields:

First and Second Battles of Winchester
First and Second Battles of Kernstown
Stephenson’s Depot
Third Battle of Winchester
Cedar Creek
Rutherford’s Farm

Fortifications/Entrenchments:

Star Fort
Parkins Mill Battery
Nineteenth Corps Line
Hillandale Earthworks/1864-65 Winter Line
Fort Collier
Carysbrook Redoubt
Zig-Zag Trenches



Third Battle of Winchester

There are over 12,000 acres of land in battlefields that maintain high historic character. Without a concentrated and effective effort, most battlefield sites in Winchester and Frederick County will be lost to development during the next twenty years because of their location. Significant efforts are underway on the part of the City and County government, the Kernstown Battlefield Association, the Cedar Creek Battlefield Foundation and others to protect local battlefield sites and create a battlefield park network. A battlefield park network in Frederick County and Winchester will provide substantial economic and educational benefits.

Physical Characteristics

The county can be viewed in terms of three physical areas. The eastern portion of the county contains a band running north-south along the length of the county, which is underlain by Martinsburg shale. This area consists of broad, relatively level ridges separated by steep stream valleys. The soils tend to be dense and not well suited for intensive agriculture or septic drainfields. Much of the land is used either as pasture land or is developed for residential or urban uses. Much of the sewered suburban development in the county is in this area.

The second area is underlain by limestone-carbonate bedrock and consists of a band that runs north-south through the county between Interstate 81 and Little North Mountain. The terrain here tends to be gently rolling. Outside of the City of Winchester, much of this area is currently used for agriculture and contains the bulk of prime agriculture soil in the county. Most

of the orchards in the county are located in this area. Soils in this area tend to be well suited for septic drainfields, except where the soils are thin.

The third area is the large western Valley and Ridge area that is underlain by a variety of shale, sandstone and limestone formations. This area consists of alternating valleys and ridges that run north-south through the county. Most of the area is forested. The ridges tend to be very steep, and the highest elevations in the county are in this area. Soils are varied, although most tend not to be well suited for septic drainfields.

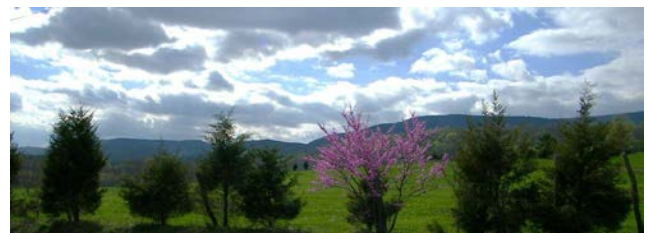
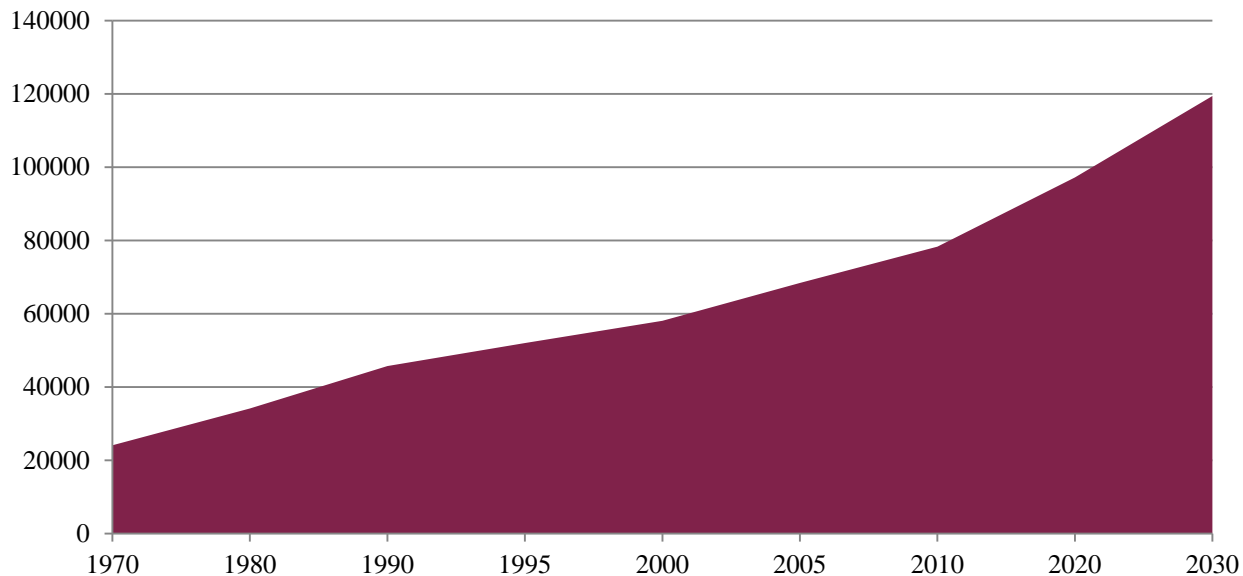


Photo Courtesy of Lorraine Mossburg

Population

Since the turn of the century, the population of Frederick County has skyrocketed 347 percent, growing from 13,239 people in 1900 to 59,209 in 2000. According to the latest census conducted in 2010, the population figure for Frederick County was 78,305. Much of the population growth occurred during the 1970's and 1980's and again during the economic/construction boom in the mid 2000's. By 2020, it is projected that the population of Frederick County will be approximately 97,192, and by 2030 the population is expected to reach 119,419.

Frederick County Population Counts, 1970-2030



Public School System

The Frederick County Public School System, the 22nd largest school division in Virginia, is composed of eleven elementary schools serving students in grades kindergarten through fifth grade; four middle schools serving grades six through eight; three high schools serving grades nine through twelve; and one alternative/vocational school. Frederick County participates and is fiscal agent for a regional facility, Northwestern Regional Educational Program that provides services to some of its special education population. Other support facilities include the administration building, the maintenance and warehousing facility and the transportation facility. The school system also provides building maintenance services for the county government office buildings and the regional library. The transportation facility provides vehicle maintenance services to county agencies as well as the school division.

In the fall of 2016 (fiscal year 2017), student enrollment was 13,246 representing an increase of 650 students, or 5% in ten years. The structure of the school division is designed to support the needs of the 13,403 students projected for the school year 2017-2018. Growth in the Frederick County community brings challenges to the school system. Those challenges include increased space needs, class-sizes, textbooks, instructional materials, teaching staff and custodial staff. Athletic, band, choral, vocational and selective arts are under pressure as well with an increased school population. Frederick County will continue to require the construction of additional student capacity for the foreseeable future.

The school board's primary budget priorities for FY 2018 include instructional initiatives to address increased accountability and improve student achievement, compensation packages that enable the recruitment and retention of high quality staff, and operational funding to preserve assets such as facilities, replacement school buses, safety and environmental enhancements, and aging infrastructure/systems, and professional development designed to

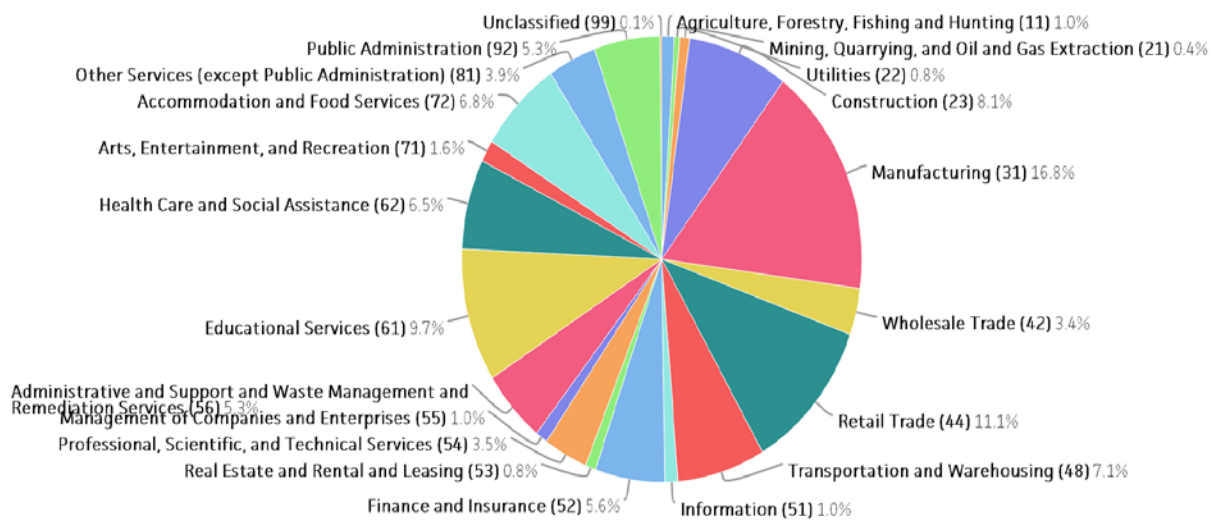
support operational efficiencies and evidence-based instructional practices. Additional funds from the state and county allowed the school division to make progress toward the School Board’s budget goals. Instructional initiatives focused on increased special education staff and expansion of instructional coaches to assist elementary classroom teachers and greater student achievement. Employees received a step movement on existing salary schedules equating to a division average of 2.5 percent increase.

Improvements to replacement buses/vehicles, student learning through a preschool program, staff development, and operational efficiencies are future budget priorities. These priorities will compete for local dollars while state dollars have been diverted to other cost drivers such as Medicaid and debt service at the state level. Further, these priorities will continue to compete with significant payment increases to the Virginia Retirement System (VRS) – the retirement program provided for educators. For several years, the contributions to the system have been less than recommended by the VRS board. During the same time period, an increasing number of employees have entered or neared retirement age. This created an under-funded situation, which if not corrected, could lead to imbalance. The fiscal solvency of the program would not be an area of concern had the General Assembly not reduced the contribution rates to artificially low levels or discounted the rate for two years to save jobs during the Great Recession. The resulting situation is one of not only increased dollars needed to fund the plan, but also increased attention to the benefits of the program. To help correct the underfunded plan, the General Assembly approved a policy change requiring all school division employees who participate in VRS to pay their 5% member contribution and a hybrid plan (defined benefit and defined contribution plan) for all new hires effective January 1, 2014. Further, the employer’s contribution rate is mandated to increase every two years until the employer contribution rate is equal to the VRS board certified rate.

Employment Trends

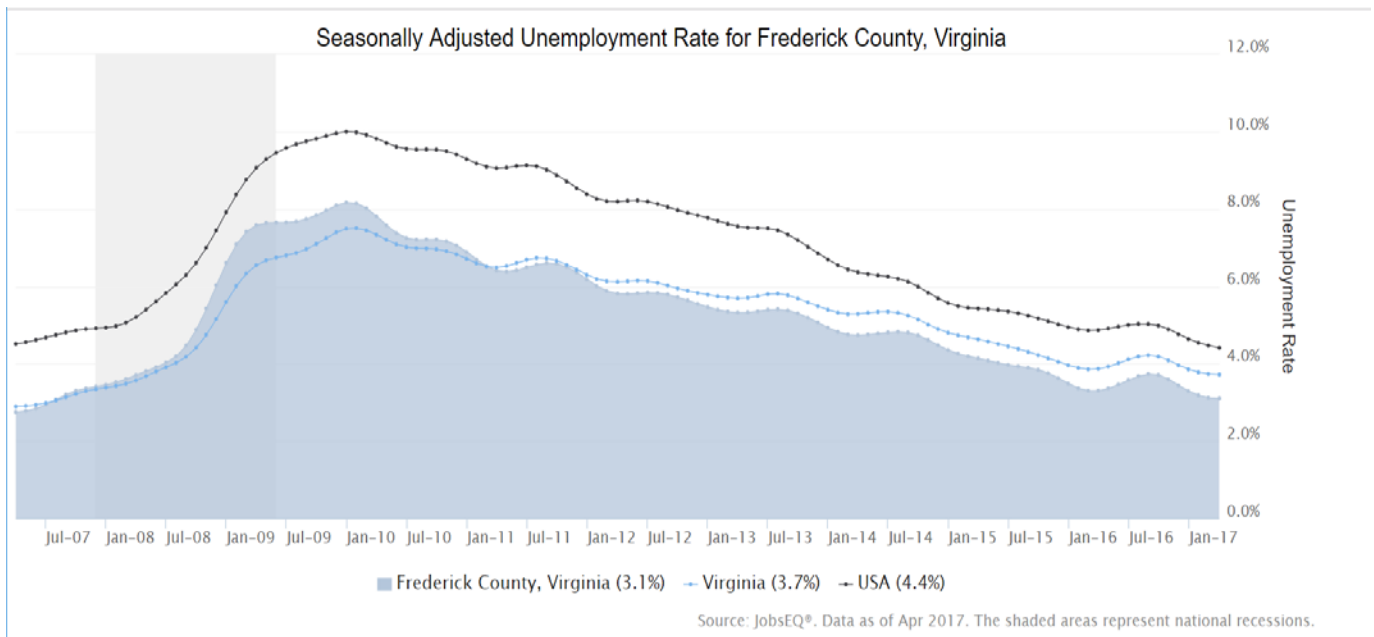
Frederick County had a total of 32,821 jobs in the first quarter of 2017 as measured by the Quarterly Census of Employment and Wages. The largest employment sector was manufacturing which employed 5,501 workers in the first quarter of 2017. Of individuals aged 25 to 64 in Frederick County, 31.4% have a bachelor’s degree or higher which compares with 31.3% in the nation.

Total Workers for Frederick County, Virginia by Industry



Source: JobsEQ®, Data as of 2017Q1

Unemployment rates for Frederick County and Winchester have paralleled those of Virginia. Unemployment rates locally and nationally are in slight decline from record highs in almost twenty years. In the last three years, the Frederick County unemployment rate has decreased by 1.6%, the Virginia unemployment rate has decreased by 1.6%, and the United States unemployment rate has decreased by 2.0%. The unemployment rate for Frederick County in April 2017 was 3.1% compared to the April 2016 rate of 3.3%.



Quality of Life

Higher Education

Lord Fairfax Community College is a comprehensive, public institution with campuses located in Frederick County, Fauquier County, and Page County and offers more than 75 associate degree and certificate programs in a wide variety of disciplines, in addition to providing access to bachelor's, master's and doctoral degree programs offered on site by a four-year institution. LFCC also serves the business community by offering workforce preparation programs for employees and employers. LFCC serves more than 7,600 unduplicated credit students and more than 10,450 individuals in professional development and business and industry courses annually.

Shenandoah University offers more than 100 academic programs of study and has a school enrollment of approximately 4,000 students. The schools include Eleanor Wade Custer School of Nursing, Bernard J. Dunn School of Pharmacy, Harry F. Byrd, Jr. School of Business, School of Health Professions, College of Arts and Sciences, School of Education & Human Development, and Shenandoah Conservatory.

There are 22 colleges and universities within a 125 mile radius of Frederick County.

Cost of Living

The cost of living in Frederick County area is about 97.2% of the national average. The median sold price of housing was \$262,500 as of May 2017. This low cost of living in such a close proximity to Washington, D. C. attributes to the attractiveness of the area to many working families.

Crime

The latest FBI report (data for 2015) gives the crime rate per 100,000 people for the USA as 372.6. The crime rate for the Winchester-Frederick County area was 173.6 in 2015, down from 176.2 in 2014.

Library Services

Library service is provided to Frederick County through the Handley Regional Library located in downtown Winchester, the Mary Jane and James L. Bowman Library located in Stephens City, and the Clarke County Library located in Berryville. Currently, there are 36,819 active registered library card holders in Frederick County. During the period of July 1, 2016 through June 30, 2017, Frederick County residents had the following usage: traditional checkouts = 474,664; electronic checkouts = 40,900; for a total of 515,564 checkouts.

Medical Care

Winchester Medical Center, a 445-bed, non-profit hospital in Winchester, Virginia, is a regional referral center offering a broad spectrum of services that includes diagnostic, medical, surgical, and rehabilitative care. A level II trauma center, Winchester Medical Center is a resource for 400,000 residents in Virginia as well as neighboring West Virginia and Maryland. In 2012, Winchester Medical Center completed a \$161 million campus expansion project which expanded emergency services, added intensive care unit beds, and provides an intimate healing environment for families and newborns using the Newborn Intensive Care Unit. Winchester Medical Center is rated among the top five hospitals in Virginia by U.S. News & World Report.

Parks



Battlefield Half Marathon

Frederick County currently owns and operates two district parks, Cleabrook Park, located in the Stonewall district and Sherando Park, located in the Opequon district. Both parks provide county residents active and passive recreation facilities including multi-use trails, an outdoor swimming pool, ball fields, playgrounds, picnic areas, fishing, and volleyball. In addition, Sherando Park has soccer fields, an eighteen-hole disc golf course, and mountain bike trails.

Frederick County opened Rose Hill Park in the summer of 2016. The park has a one mile trail, picnic shelter, and restrooms. Rose Hill Park is a partnership between Frederick County and the Museum of the Shenandoah Valley representing a cost-effective means of satisfying a long standing Capital Improvement need and was the first significant increase in Frederick County Parks and Recreation park land since 1975.



Swim Lessons

There are two neighborhood parks in the County. These are located at Reynolds Store in the Gainesboro district and Frederick Heights in the Redbud district. These parks have playground equipment. Frederick County also has an undeveloped 25 acre ball field complex adjacent to the Snowden Bridge community.

Frederick County residents enjoy five community centers located inside of four Frederick County Public School elementary schools and Sherando High School. Two centers boast fitness equipment while four centers have full court gymnasiums.

Frederick County Parks and Recreation provides approximately 180 recreation programs throughout the year. Programs include before and after school, youth sports, adult sports, fitness, general interest, trips, and senior programs. The department provides three signature special events. Walking in a Winter Wonderland is a month long celebration of lights at Cleabrook Park, the 4th of July Celebration held at Sherando Park, and the Battlefield Half Marathon, the only distance race in our immediate area.



Walking in a Winter Wonderland

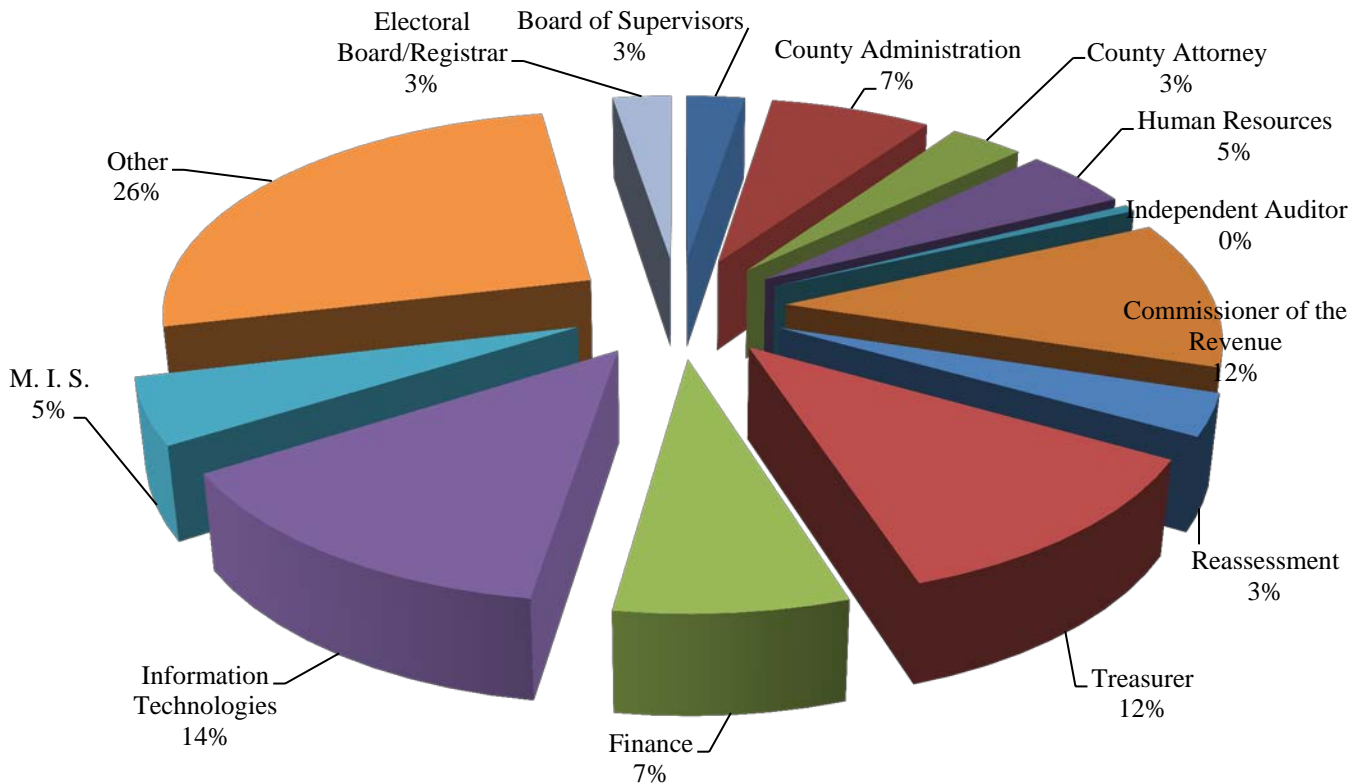
Administration



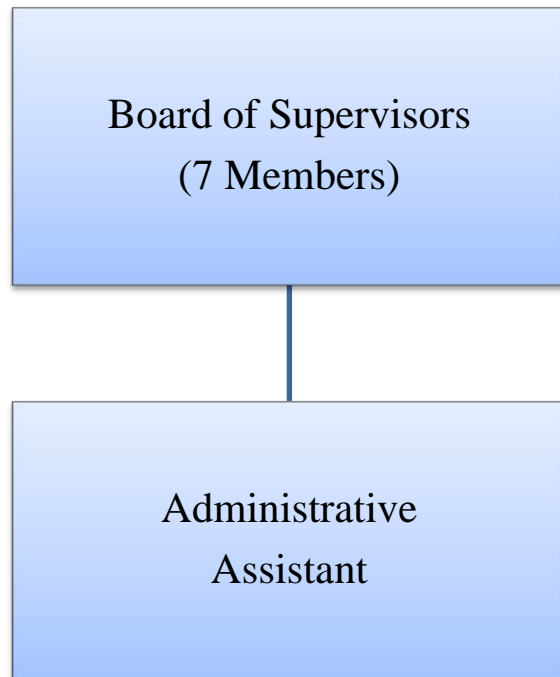
Frederick County Administration Complex
Winchester, Virginia

General Government Administration

	2016 Actual	2017 Budget	2018 Adopted Budget	Increase (Decrease) FY 2017 to FY 2018	
				Amount	%
Board of Supervisors	\$241,179	\$276,084	\$301,810	\$25,726	9.32%
County Administrator	775,950	783,119	827,970	44,851	5.73%
County Attorney	274,658	369,483	379,788	10,305	2.79%
Human Resources	382,066	512,719	552,481	39,762	7.76%
Independent Auditor	63,500	66,000	66,000	0	0.00%
Commissioner of the Revenue	1,267,612	1,319,548	1,355,543	35,995	2.73%
Reassessment	236,909	335,915	381,020	45,105	13.43%
Treasurer	1,232,117	1,300,085	1,383,966	83,881	6.45%
Finance	792,560	819,236	852,200	32,964	4.02%
Information Technologies	1,118,381	1,259,830	1,599,944	340,114	27.00%
M. I. S.	525,002	614,890	602,045	-12,845	-2.13%
Other	3,592,366	2,575,442	3,049,220	473,778	18.40%
Electoral Board/Registrar	295,225	306,510	300,997	-5,513	-1.80%
GENERAL GOVERNMENT ADMINISTRATION	\$10,797,525	\$10,538,861	\$11,652,984	\$1,114,123	10.57%



Board of Supervisors



BOARD OF SUPERVISORS

1101

DESCRIPTION:

Frederick County operates under the county board form of government as provided for in the Code of Virginia, which delineates the Board of Supervisors' authority and responsibility. Frederick County consists of six magisterial districts. Each district is represented by an elected representative, while the chairman is elected at-large. The Board of Supervisors collectively sets policy for the county and enacts those ordinances which are deemed necessary and are permitted under State law. The Board appoints the county administrator, most boards, commissions, authorities and committees to examine and conduct various aspects of county business. The Board's standing committees include Finance, Public Safety, Code and Ordinance, Public Works, Human Resources, Technology, and Transportation. All funds which allow the county to operate must be appropriated by the Board of Supervisors.

GOALS:

- Maintain conservative tax rates, a reasonable debt load, and efficient operations while providing a high level of service to our citizens.
- Continue Metropolitan Planning Organization/Transportation Initiatives.
- Implement a revised Capital Improvements Program.
- Continue partnership with Frederick County School Board with regard to local issues and legislative actions that affect both bodies.
- Maintain a business friendly environment to make Frederick County a premier business location.

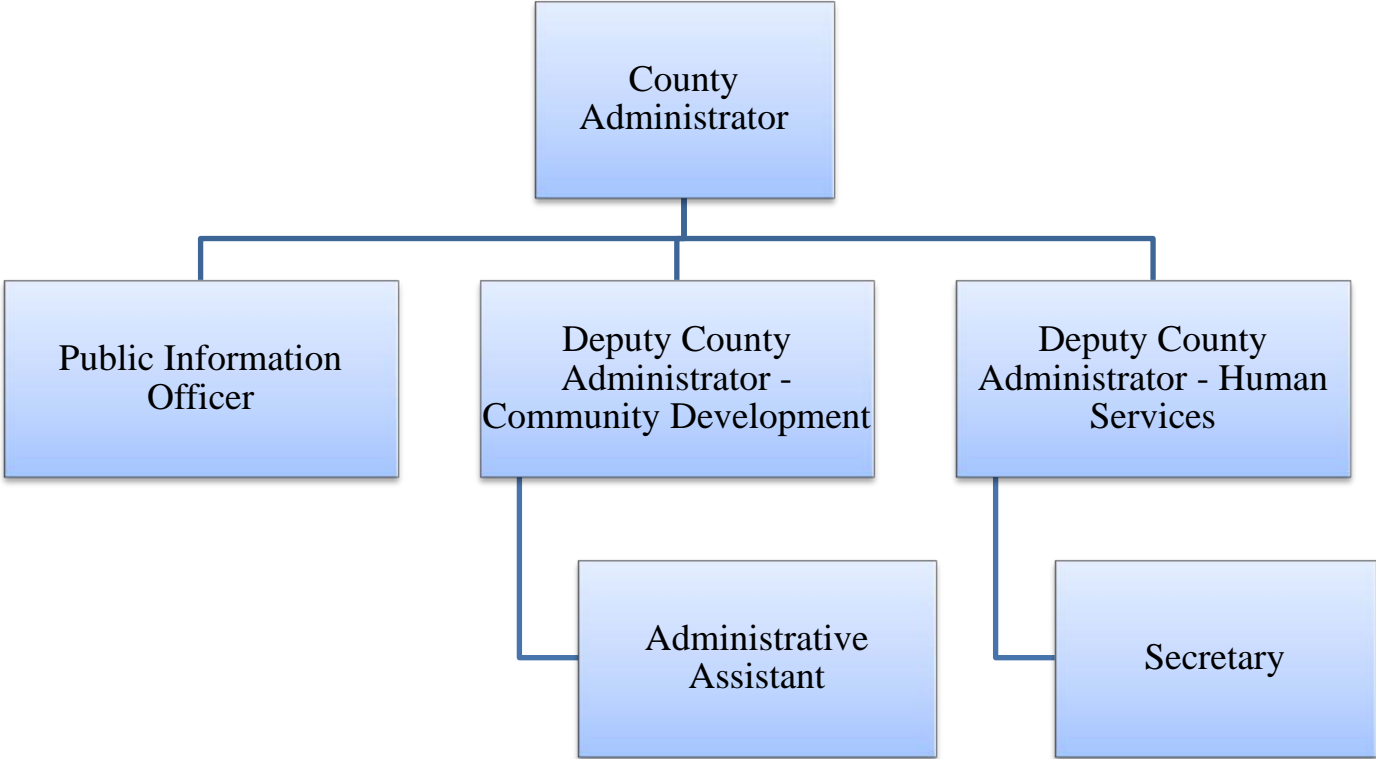
PERFORMANCE INDICATORS:

	FY 2016 Actual	FY 2017 Projected	FY 2018 Projected
Resolutions considered (includes Proclamations)	85	75	90
Ordinances Considered	10	10	12
Board Meetings Held (including joint meetings and worksessions)	30	35	35

BUDGET SUMMARY:

	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Estimated Budget	FY 2018 Adopted Budget	Increase/Decrease FY 2017App. To FY 2018	
					Amount	%
Costs:						
Personnel	166,353	173,349	167,676	184,860	11,511	6.64%
Operating	74,826	102,735	68,433	111,450	8,715	8.48%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	241,179	276,084	236,109	296,310	20,226	7.33%
Revenue:						
Fees	0	7,980	0	7,980	0	0.00%
State/Federal	0	191,700	0	231,202	39,502	20.61%
Local	241,179	76,404	236,109	57,128	-19,276	-25.23%
TOTAL	241,179	276,084	236,109	296,310	20,226	7.33%
Full-time Positions	1	1	1	1	0	0.00%

County Administrator



COUNTY ADMINISTRATOR

1201

DESCRIPTION:

The county administrator serves as the chief administrative officer of Frederick County. Duties include serving as the primary point of contact for citizens seeking information concerning county activities; developing and maintaining a management program for all county departments; developing recommendations for the Board concerning county operations; and performing vital record keeping functions. The Administrator represents the county at various meetings and conferences. The Administrator serves as liaison to other local, state and federal agencies, as well as directs and coordinates all projects; issues proper reporting of staff activities and their progress and handles statutory research and drafting of various documents. Direct supervision is exercised over the departments of Extension, Finance, Fire and Rescue, Human Resources, Information Technology, Management Information Systems, Public Works, Parks and Recreation, Planning and Zoning and Public Safety Communications. Indirect supervision is exercised over the Regional Airport, Regional Jail and Economic Development Authority.

GOALS:

- Maintain a high level of service for our citizens.
- Modify the budget process to improve transparency and promote the Board of Supervisors' priorities.
- Improve communication and citizen engagement through a variety of media resources (e.g., newspaper, website, cable channel, and social media outlets).
- Facilitate implementation of HR initiatives (e.g. updated HR policies, employee wellness, and employee training initiatives).
- Continue utilization of legislative liaison to improve communication of legislative priorities to State and Federal elected representatives.

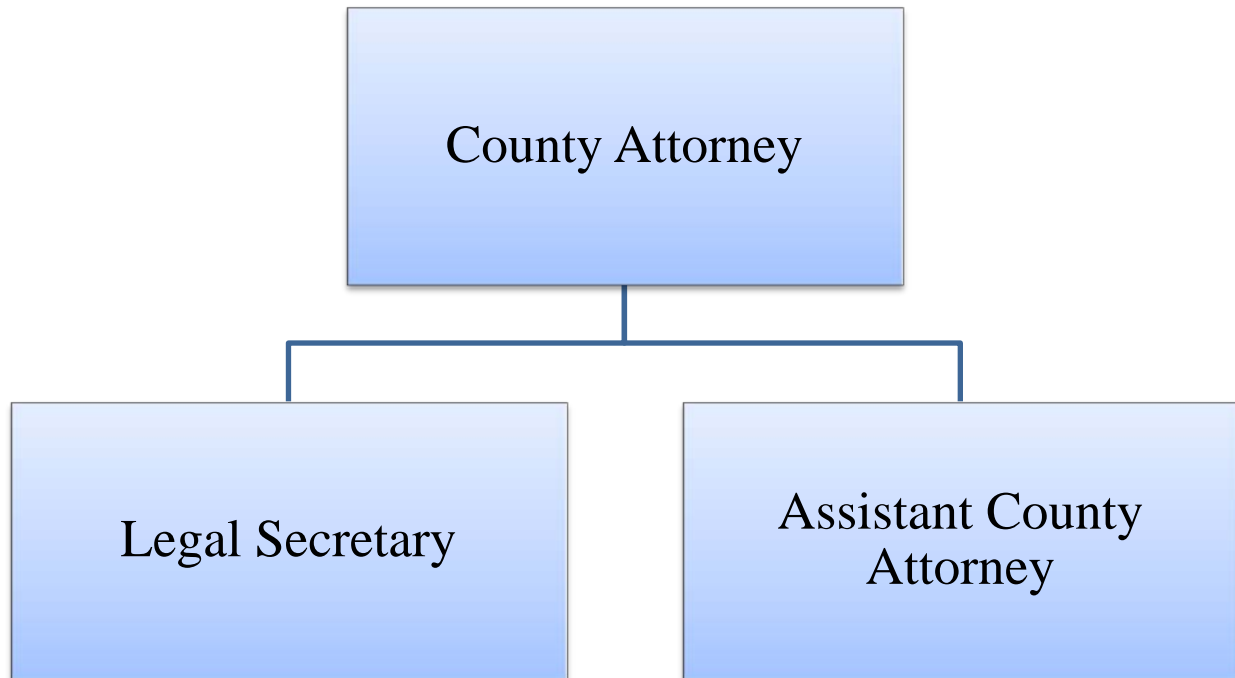
PERFORMANCE INDICATORS:

	FY 2016 Actual	FY 2017 Projected	FY 2018 Projected
Board meeting minutes completed for meetings held	30	35	35
Number of packets prepared for business meetings, public hearings, and special meetings	17	35	35
Number of FOIA requests coordinated by County Administration	145	110	120

BUDGET SUMMARY:

	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Estimated Budget	FY 2018 Adopted Budget	Increase/Decrease FY 2017 App. To FY 2018	
					Amount	%
Costs:						
Personnel	736,111	742,781	776,724	791,295	48,514	6.53%
Operating	39,839	40,338	28,159	42,175	1,837	4.55%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	775,950	783,119	804,883	833,470	50,351	6.43%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	775,950	783,119	804,883	833,470	50,351	6.43%
TOTAL	775,950	783,119	804,883	833,470	50,351	6.43%
Full-time Positions	5	6	6	6	0	0.00%

County Attorney



COUNTY ATTORNEY

1202

DESCRIPTION:

The County Attorney serves as legal counsel to the Frederick County government. This responsibility includes supervising the legal affairs of the County, and providing legal advice and opinions to the Board of Supervisors, the Planning Commission, all other County Boards and Commissions, County Departments and Agencies, and Constitutional Officers. In addition, the County Attorney represents and defends the County in legal matters, including handling appellate litigation to which the County is a party. 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 reviews legal agreements involving the County. The County Attorney also analyzes cases, statutes, regulations, and proposals which may affect the County's legal rights and obligations, and transmits such information as appropriate to County officials.

GOALS:

- Provide the highest quality legal counsel and representation to the Frederick County government.
- Serve the County government, including its Boards, Commissions, Departments, Agencies, and Constitutional Officers, in an expeditious and professional manner.
- Review and propose revisions to various County Code sections, to improve clarity and operation of those sections.
- Conduct training for relevant staff on various legal issues of significance.
- Transition more County Attorney operations from paper-based functions to electronic-based functions, through use of Adobe conversion, scanning, and fillable forms.

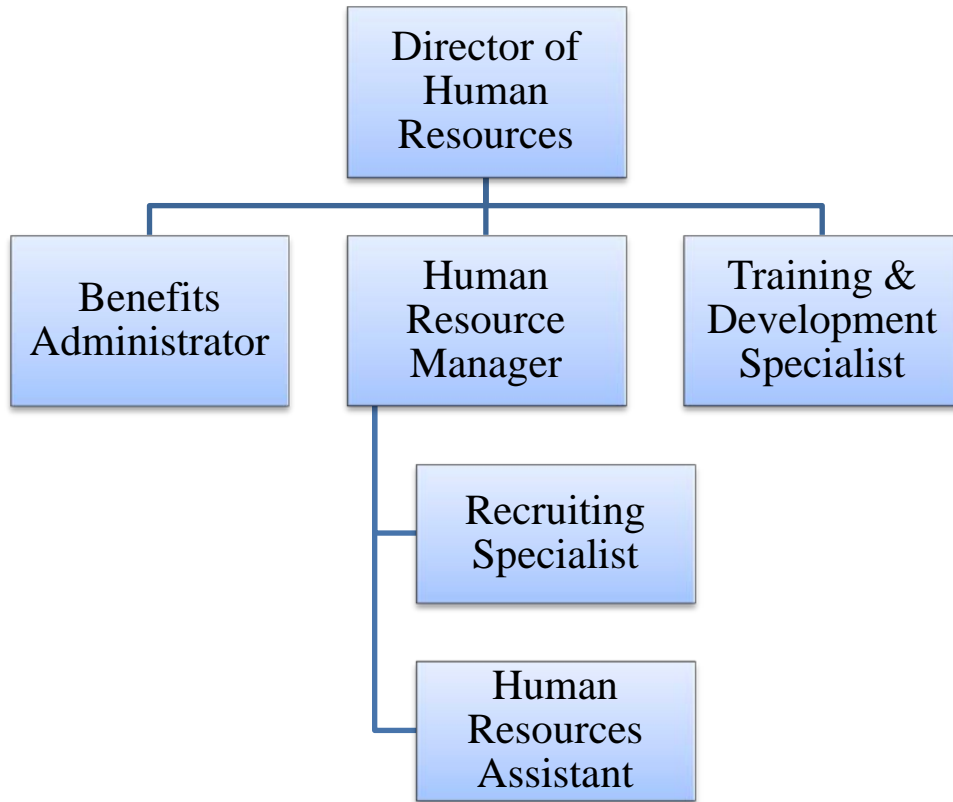
PERFORMANCE INDICATORS:

	FY 2016 Actual	FY 2017 Projected	FY 2018 Projected
Total litigation matters pending/closed:	263/205	245/155	265/175
<i>General litigation matters</i>	24/13	35/20	30/15
<i>Collection litigation matters</i>	196/159	155/95	180/120
<i>County Code violation matters</i>	43/33	55/40	55/40
Rezoning applications/proffer statements reviewed/consulted on	14	15	15

BUDGET SUMMARY:

	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Estimated Budget	FY 2018 Adopted Budget	Increase/Decrease FY 2017 App. To FY 2018	
					Amount	%
Costs:						
Personnel	264,523	352,708	337,896	364,388	11,680	3.31%
Operating	10,135	16,775	11,686	15,400	-1,375	-8.20%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	274,658	369,483	349,582	379,788	10,305	2.79%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	274,658	369,483	349,582	379,788	10,305	2.79%
TOTAL	274,658	369,483	349,582	379,788	10,305	2.79%
Full-time Positions	2	3	3	3	0	0.00%

Human Resources



HUMAN RESOURCES

1203

DESCRIPTION:

The Frederick County Department of Human Resources administers comprehensive programs aimed at attracting, motivating, and retaining a professional and industrious workforce.

The Human Resources Department serves approximately 800 full-time and 300 part-time local government employees with recruitment, selection and retention plans, compensation and benefit programs, performance management, employee relations, policy development and interpretation, organizational development, training and development, and compliance of employment law.

GOALS:

- Implement a training and development program for all full-time employees to support staff development.
- Develop a new performance management system.
- Develop a staff succession plan.
- Recommend to leadership options for a Human Resources information system that complements the current AS400, but also meets the needs of the HR department.

PERFORMANCE INDICATORS:

	FY 2016 Actual	FY 2017 Projected	FY 2018 Projected
Employment Activity			
-Hires	114	130	125
-Separations	76	95	65
-Net change in headcount	38	35	60
Turnover			
-Annualized County	10%	8%	8%
-Annualized Public Safety	9%	4%	7%
-Annualized Non-Public Safety	10%	4%	8%
-Annualized Voluntary	9%	8%	8%
Average Monthly Number of Vacant Positions			
-Total	25	45	35
-Public Safety	7	24	18
-Non-Public Safety	18	21	17

BUDGET SUMMARY:

	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Estimated Budget	FY 2018 Adopted Budget	Increase/Decrease FY 2017 App. To FY 2018	
					Amount	%
Costs:						
Personnel	323,832	444,093	391,464	474,032	29,939	6.74%
Operating	53,537	64,186	70,793	73,909	9,723	15.15%
Capital/Leases	4,697	4,440	3,720	4,540	100	2.25%
TOTAL	382,066	512,719	465,977	552,481	39,762	7.76%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	382,066	512,719	465,977	552,481	39,762	7.76%
TOTAL	382,066	512,719	465,977	552,481	39,762	7.76%
Full-time Positions	5	6	6	6	0	0.00%

INDEPENDENT AUDITOR

DESCRIPTION:

The Independent Auditor function exists to record the costs of the annual audit and other examinations of accounts and records of the county by an independent auditor. An independent auditor is one who works for the Auditor of Public Accounts, a private audit firm or an internal auditor who is hired by and reports only to the Board of Supervisors.

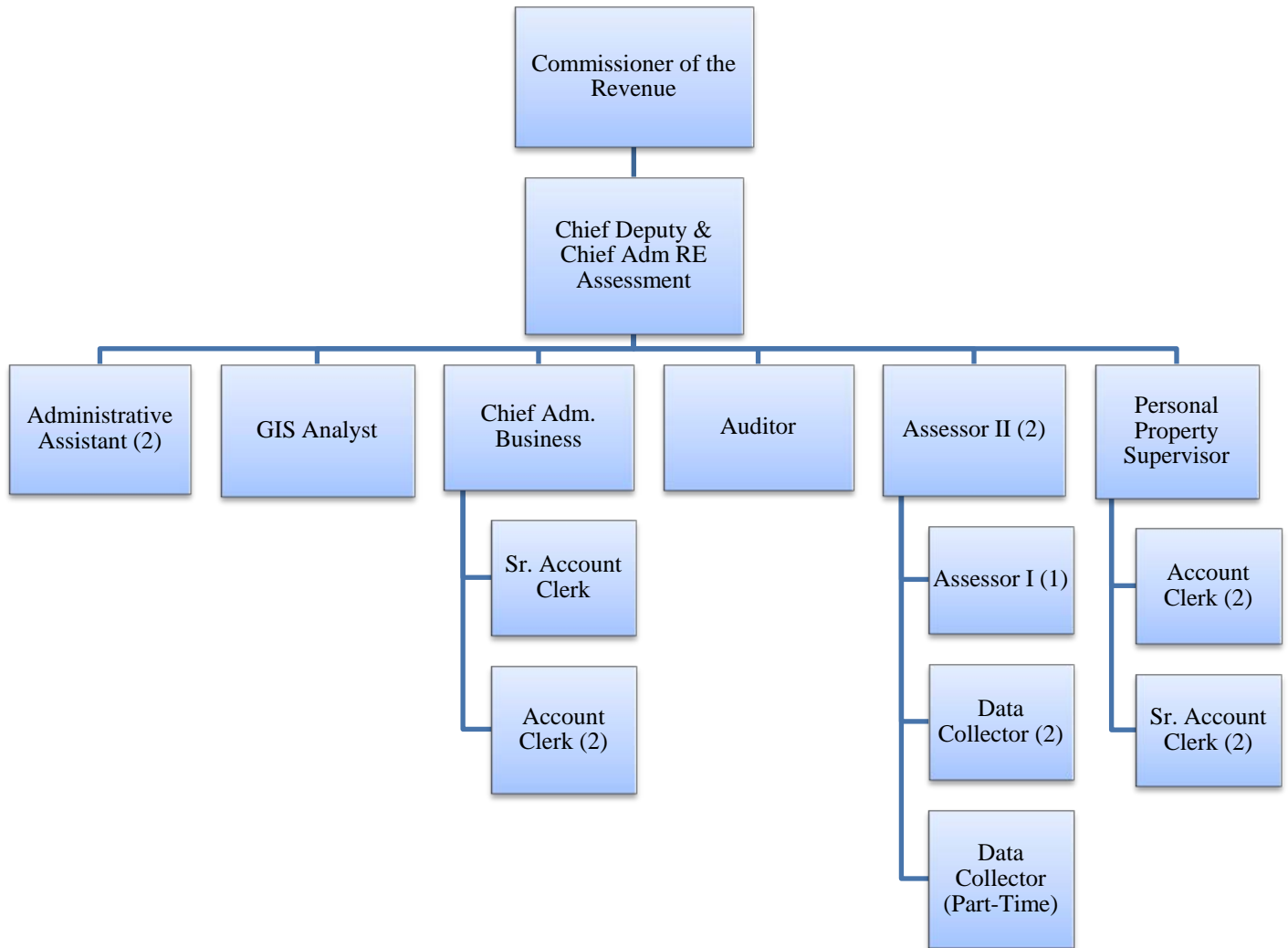
GOALS:

- To perform an efficient and accurate audit of the county accounts.

BUDGET SUMMARY:

	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Estimated Budget	FY 2018 Adopted Budget	Increase/Decrease FY 2017 App. To FY 2018	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	63,500	66,000	66,000	66,000	0	0.00%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	63,500	66,000	66,000	66,000	0	0.00%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	63,500	66,000	66,000	66,000	0	0.00%
TOTAL	63,500	66,000	66,000	66,000	0	0.00%
Full-time Positions	0	0	0	0	0	0.00%

Commissioner of the Revenue and Reassessment



COMMISSIONER OF THE REVENUE

1209

DESCRIPTION:

The Commissioner, Assessing Officer for the County, has five divisions: 1) Real Estate – the assessment and reassessment of all realty, tax maps and record changes, assisting taxpayers, and managing tax relief and land use programs; 2) Personal Property – discovery, assessments, adjustments and supplements as required by law; 3) Business Division – licensing, utility, short term rental, meals and lodging taxes and assessment of all business and industrial tangible property; 4) Auditing Division ascertains compliance to spread the tax burden equitably; 5) Administratively the Commissioner maintains workload measures, statistics, bank taxes, estimates, updates to Code, verifies valuation guides, and assists county government as needed.

All divisions use modern technology to give better access and easier compliance as well as saving both the taxpayer and the county money. The special county web site: www.fcva.us/cor links to specific divisions and all forms for locality and state needs for on-line entry including filing personal property for individuals and businesses, reassessment and assessment look-up, business taxes and links to other departments and agencies.

The Commissioner’s divisions set fair and equalized assessments at 100% of fair market value; record exempt property, and complies with all Codes. Records are kept, FOIA requests handled and security maintained.

GOALS:

- To pleasantly serve the taxpayer while achieving accuracy and compliance.
- Assess based on the best knowledge available with continued training in the legality and techniques required.
- Enhance the system for taxpayer friendly on-line services.
- Continue to provide staff with training in assessment and technology to provide better service at a lower cost to the taxpayer.

PERFORMANCE INDICATORS:

	FY 2016 Actual	FY 2017 Projected	FY 2018 Projected
Real Estate assessment visits	28,000	16,000	13,000
Number of Tax Relief applications received and processed	885	925	925
Number of new structures	1,040	850	1,400
Number of supplemental bills issued	24,830	25,000	26,000
Number of business licenses issued	7,160	7,600	7,500
Number of commercial parcels	1,389	1,400	1,450
Number of residential parcels	41,059	41,200	41,300
Agriculture and Open parcels (may have houses)	2,138	2,350	2,250
Tax Exempt parcels	1,569	1,465	1,569

BUDGET SUMMARY

	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Estimated Budget	FY 2018 Adopted Budget	Increase/Decrease FY 2017 App. To FY 2018	
					Amount	%
Costs:						
Personnel	1,210,679	1,252,348	1,244,832	1,291,343	38,995	3.11%
Operating	56,933	67,200	61,414	64,200	-3,000	-4.46%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	1,267,612	1,319,548	1,306,246	1,355,543	35,995	2.73%
Revenue:						
Fees	10,555	4,300	7,706	3,700	-600	-13.95%
State/Federal	217,824	198,389	215,533	196,953	-1,436	-0.72%
Local	1,039,233	1,116,859	1,083,007	1,154,890	38,031	3.41%
TOTAL	1,267,612	1,319,548	1,306,246	1,355,543	35,995	2.73%
Full-time Positions	17	17	17	17	0	0.00%

REASSESSMENT

DESCRIPTION:

The office of reassessment is overseen by the Commissioner of the Revenue. The reassessment staff determines fair and equalized assessments of all taxable real property in Frederick County on a periodic basis as set by the Board of Supervisors (currently every two years). Such assessment includes extended statistical analysis of each property, neighborhood, classes of construction, construction materials, out buildings, farm buildings, driveways, recreational features, rental rates, capitalization of commercial revenue, commercial properties and industrial locations with improvements and all other building appurtenances. Staff analyzes all market data on qualifying “good” sales to arrive at fair and equitable values per square foot, building type and use, zoning, land topography, and any other item that would affect the assessed value of real property. A fair market sale is defined as a sale by a willing seller under no constraints to sell to a willing buyer under no constraints to buy with both being arms length actions (unrelated by family or business dealings). Reassessment staff uses mapping (including GIS and Pictometry) of both taxable and non-taxable properties; recorded real property changes and transfers; sales, and boundary adjustments for the tax records. Unrecorded improvements are also assessed and taxed. Records are maintained for all taxes and programs by the department for up to six years as required by state law. The reassessment staff compiles data regarding changes and areas of concern for any and all of nearly 49,000 parcels in the county and will complete the next fair and accurate reassessment for January 1, 2019. This office also sends notification to every property owner, of record, for any changes to the property that affect value adjustment. The assessors hold public hearings on reassessment values in the fall just prior to each new reassessed value become permanent. Additional hearings are conducted by an independent Board of Equalization in the following spring. The Board of Equalization is appointed by the courts.

Operating expenses for FY 2018 increased by 62% due to expenses being included for the Reassessment Office’s share of the pictometry update project.

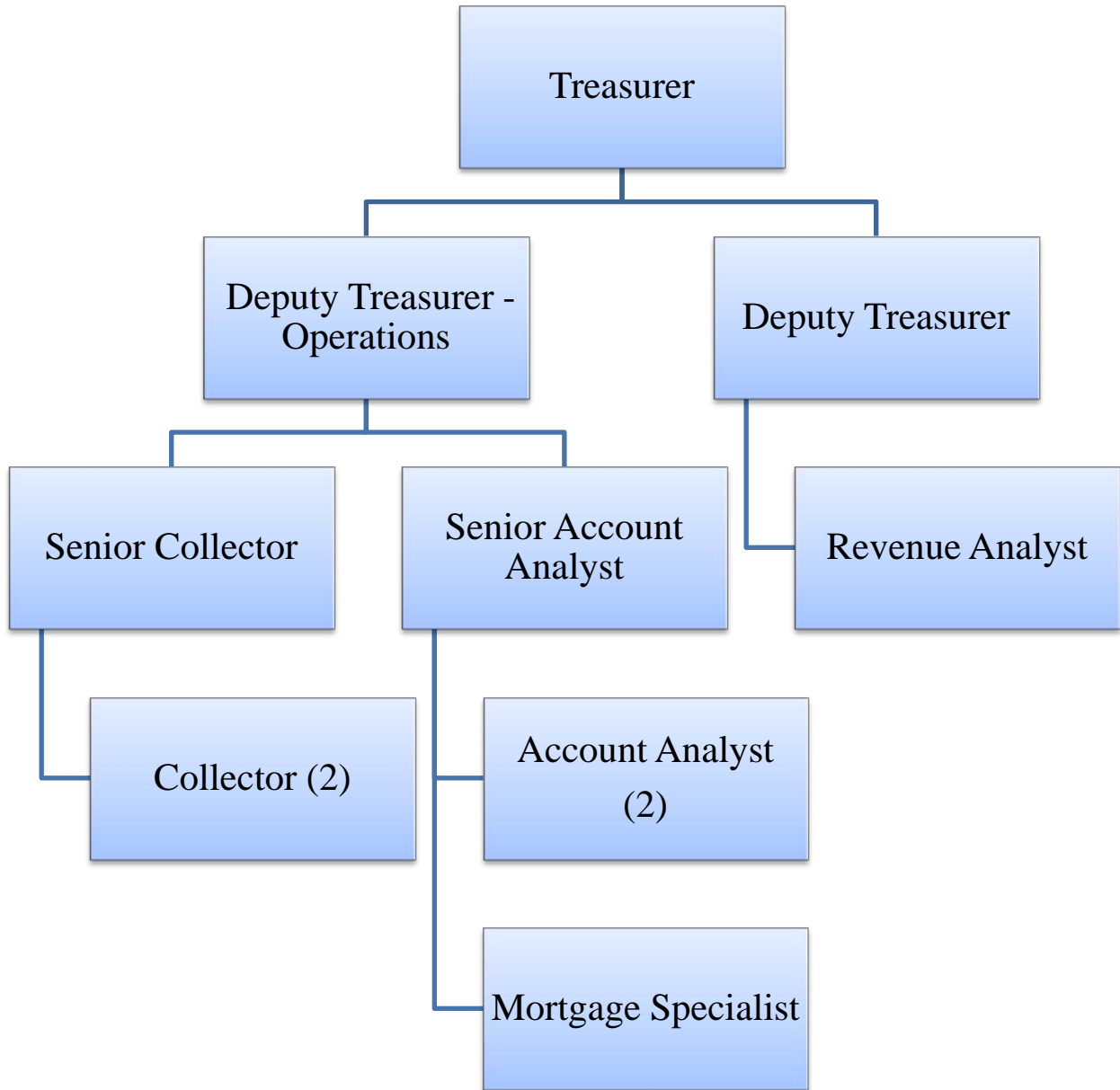
GOALS:

- To serve the taxpayer while maintaining credibility to the county and state as assessors, matching fair market value.
- Strive for compliance from the public and discover unreported real estate construction.
- Assess based on the best knowledge available with continued training in the legality and technique required.

BUDGET SUMMARY:

	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Estimated Budget	FY 2018 Adopted Budget	Increase/Decrease FY 2017 App. To FY 2018	
					Amount	%
Costs:						
Personnel	185,866	287,415	247,704	302,420	15,005	5.22%
Operating	30,384	48,500	36,284	78,600	30,100	62.06%
Capital/Leases	20,659	0	0	0	0	0.00%
TOTAL	236,909	335,915	283,988	381,020	45,105	13.43%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	236,909	335,915	238,988	381,020	45,105	13.43%
TOTAL	236,909	335,915	238,988	381,020	45,105	13.43%
Full-time Positions	4	4	4	4	0	0.00%

Treasurer



TREASURER

1213

DESCRIPTION:

The elected position of Treasurer was created in the Virginia Constitution of 1870. As an elected official, the independent status of the Treasurer ensures that local funds are collected, invested and expended by an officer directly accountable to the people. The Treasurer is responsible for the receipt of revenue which comes to the locality including real estate, personal property, license taxes, permit fees, state income tax, state estimated tax and Court, Sheriff and Clerk Fees.

The Treasurer's Office processes more than 375,000 transactions yearly, the most significant being the billing and collection of real estate and personal property taxes. Citizens may remit to the County using our website, mobile application, mail, or in-person, as well as at a touch screen kiosk at the local DMV office.

The Treasurer's Office partners with DMV, Department of Taxation and other governmental entities to enforce the collection of revenues for the County of Frederick.

GOALS:

- Provide taxpayers with courteous and professional service.
- Develop staff to increase collection capabilities during off-peak periods.
- Automate methods of delinquent tax collections.
- Manage investments for the maximum return on available monies with secure, safe investments.
- Develop on-line tutorials for taxpayers to facilitate on-line services.
- Decrease paper based transactions/increase energy efficiency in compliance with county wide energy initiatives.
- Improve technology based interaction.

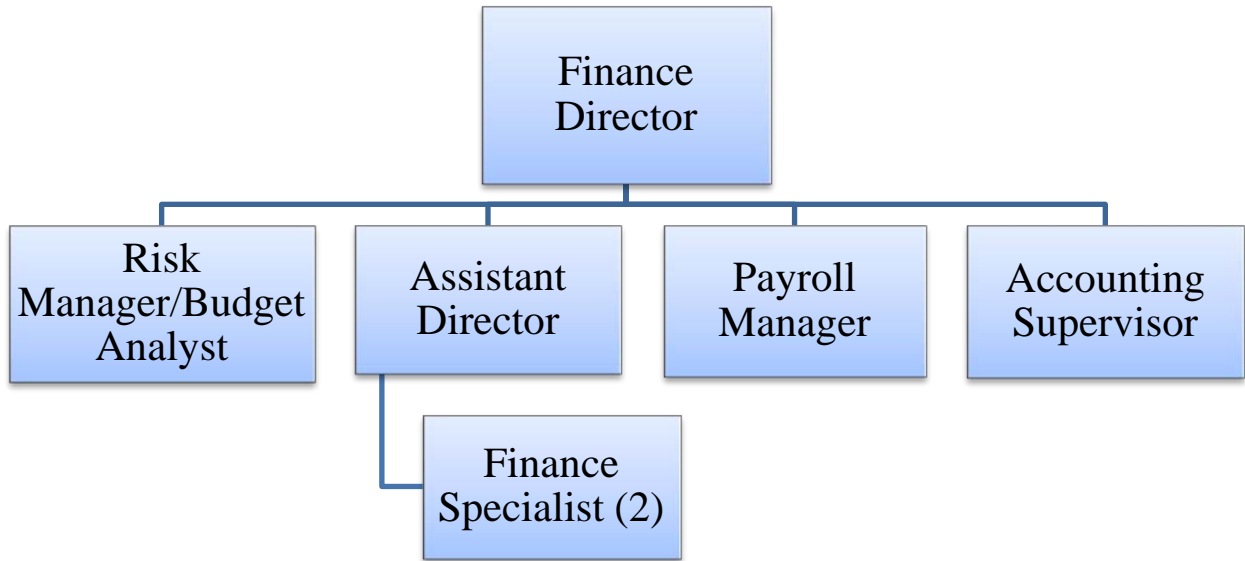
PERFORMANCE INDICATORS:

	FY 2016 Actual	FY 2017 Projected	FY 2018 Projected
Number of tax tickets mailed (PP, RE)	243,000	235,000	248,000
Number of transactions paid online	41,098	42,000	44,000
Value of transactions processed online	\$16,685,632	\$17,000,000	\$17,500,000
Vehicle license registrations issued	100,800	92,000	103,000
Average rate of return on investments	.32%	.35%	.45%
Number of delinquent notices mailed	28,857	27,000	29,000
Number of tax liens/distress warrants issued	1,553	1,700	1,800

BUDGET SUMMARY:

	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Estimated Budget	FY 2018 Adopted Budget	Increase/Decrease FY 2017 App. To FY 2018	
					Amount	%
Costs:						
Personnel	962,773	987,509	982,140	1,067,996	80,487	8.15%
Operating	228,987	312,576	197,794	315,970	3,394	1.09%
Capital/Leases	40,357	0	0	0	0	0.00%
TOTAL	1,232,117	1,300,085	1,179,934	1,383,966	83,881	6.45%
Revenue:						
Fees	295,057	227,000	343,681	252,000	25,000	11.01%
State/Federal	173,820	160,000	163,921	160,000	0	0.00%
Local	763,240	913,085	672,332	971,966	58,881	6.45%
TOTAL	1,232,117	1,300,085	1,179,934	1,383,966	83,881	6.45%
Full-time Positions	11	11	11	13	2	18.18%

Finance



FINANCE

1214

DESCRIPTION:

The Finance Department is responsible for maintaining Frederick County's general accounting system and financial records. Finance also processes payroll and administers fringe benefit programs; coordinates and assists in an annual audit as well as prepare and distribute the annual financial report; administers risk management program; advertises, receives and tabulates bids on all contracts for goods, services and construction for Frederick County government; and provides assistance and timely responses to the Board and the County Administrator requests for special policy and financial analysis. This department coordinates and prepares the printed county budget which involves monitoring departmental expenditures and revenues to assure budgetary compliance and coordinating all department budget adjustment requests and reconciling additional appropriation to the current budget.

GOALS:

- Maintain complete and accurate accounting records.
- Administer and control the operating and annual fiscal plans for the county.
- Continue participation in GFOA budget, CAFR, and PAFR award programs.
- Continue to inform county departments of purchasing procedures, procurement requirements and county policies.
- Continue to work with the internal auditors to strengthen internal controls.
- Meet all payroll deadlines and continue to file all payroll returns on a timely basis.
- Review and update the department's policy and procedure manual.

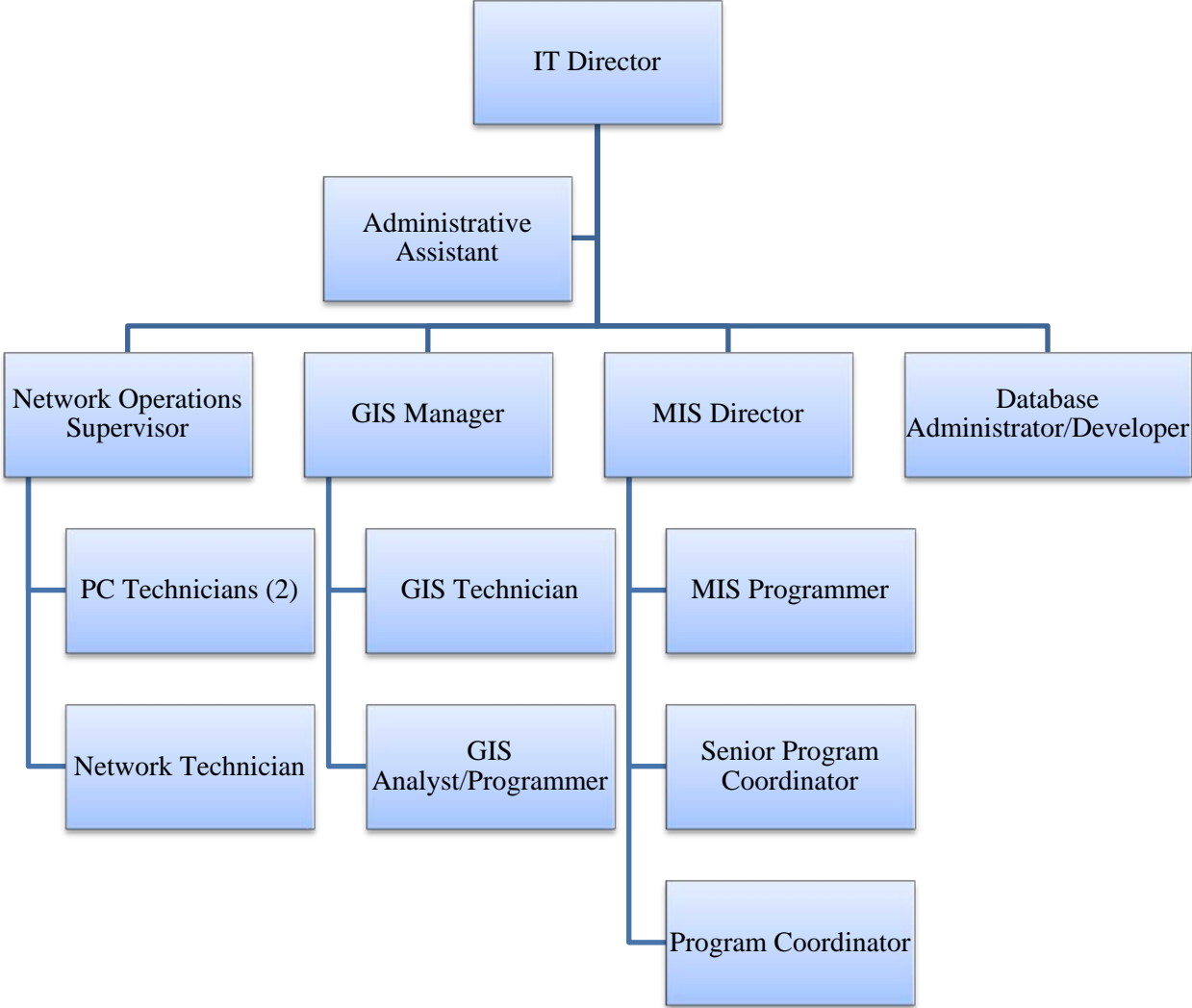
PERFORMANCE INDICATORS:

	FY 2016 Actual	FY 2017 Projected	FY 2018 Projected
Bids and RFP's processed	5	8	7
Purchase Orders processed	157	145	150
Annual volume of Purchase Orders processed	\$12,944,906	\$5,000,000	\$7,000,000
Number of P-Card transactions	12,855	13,000	13,500
Annual volume of P-Card transactions	\$10,636,692	\$10,000,000	\$11,000,000
Number of Accounts Payable checks processed	2,291	2,000	1,800
Annual volume of Accounts Payable checks	\$30,709,826	\$25,000,000	\$20,000,000
Number of ACH payments processed	1,569	1,300	1,600
Annual volume of ACH payments	\$15,181,220	\$14,000,000	\$16,000,000
Worker's Compensation claims processed	40	30	30

BUDGET SUMMARY:

	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Estimated Budget	FY 2018 Adopted Budget	Increase/Decrease FY 2017 App. To FY 2018	
					Amount	%
Costs:						
Personnel	774,296	786,361	793,320	817,150	30,789	3.92%
Operating	18,264	32,875	25,732	35,050	2,175	6.62%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	792,560	819,236	819,052	852,200	32,964	4.02%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	792,560	819,236	819,052	852,200	32,964	4.02%
TOTAL	792,560	819,236	819,052	852,200	32,964	4.02%
Full-time Positions	7	7	7	7	0	0.00%

Information Technologies and MIS



INFORMATION TECHNOLOGIES

1220

DESCRIPTION:

Information Technologies (IT) is the department directed with the responsibilities of purchasing, installing and maintaining the various components of the county’s data, voice and video network including hardware and software components. IT plays an integral role in the planning and development of “Enterprise” or county-wide systems such as Document Imaging, Geographic Information Systems (GIS), Internet access and services, and disaster recovery systems. Frederick County’s network is connected through three main sites – Downtown (107 N. Kent), the Adult Detention Center and the Public Safety Building. IT governs the principal site in the Downtown offices and oversees management, maintenance and procurement at the other two sites. Procurement of PC/server based technology is processed through IT staff and the department manages a Help Desk system for reporting, tracking and documenting problems and fixes. Staff is also responsible for the development and management of the county’s website and county-wide staff Internet/Intranet access as well as custom application development. GIS provides mapping data support to county staff and the public through seven interactive mapping sites hosted on the county’s website and internal network. The GIS division continues providing a wide range of physical and digital mapping services.

FY 2018 expenses increased by over \$340,000 due to the inclusion of the purchase of Microsoft Office 365 as well as a pictometry update project and the 2nd year of the lease payment for the Data Center Refresh.

GOALS:

- Align IT and GIS with organizational goals.
- Realize effective return on technology investments.
- Improve efficiency and cost effectiveness with the use of technology.
- Explore technologies to replace or improve legacy systems.
- Capitalize on existing solutions to enhance productivity.

PERFORMANCE INDICATORS:

	FY 2016 Actual	FY 2017 Projected	FY 2018 Projected
Number of calls/tickets for service received (per year)	3,916	4,800	5,200
Number of personal computers maintained	900	900	900
Number of personal computers included on Refresh Program	55	66	42
Network Availability	95%	98%	99.8%
Number of address service requests per year	681	690	700
Website hits	2,583,599	3,600,000	4,100,000

BUDGET SUMMARY:

	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Estimated Budget	FY 2018 Adopted Budget	Increase/Decrease FY 2017 App. To FY 2018	
					Amount	%
Costs:						
Personnel	766,921	827,470	759,936	868,286	40,816	4.93%
Operating	316,176	432,360	337,386	623,864	191,504	44.29%
Capital/Leases	35,284	0	107,790	107,794	107,794	100.00%
TOTAL	1,118,381	1,259,830	1,205,112	1,599,944	340,114	27.00%
Revenue:						
Fees	20,922	15,000	20,385	15,000	0	0.00%
State/Federal	7,160	0	0	0	0	0.00%
Local	1,090,299	1,244,830	1,184,727	1,584,944	340,114	27.32%
TOTAL	1,118,381	1,259,830	1,205,112	1,599,944	340,114	27.00%
 Full-time Positions	 10	 10	 10	 10	 0	 0.00%

MANAGEMENT INFORMATION SYSTEMS

1222

DESCRIPTION:

Management Information Systems (MIS) is responsible for the county's I Series computer system. Additionally, the MIS team provides custom application development in support of the County's enterprise resource planning (ERP) system. Additional capabilities are now available utilizing more advanced equipment to support online processing.

Management Information Systems area is managed by the Director of Information Technology although it maintains a separate budget.

GOALS:

- Complete project to convert employee numbers in custom applications to match datatype change in baseline product..
- Develop a new online land use application.
- Develop iAppraisal application to handle new construction for upcoming reassessment.
- Upgrade mass email application.

PERFORMANCE INDICATORS:

	FY 2016 Actual	FY 2017 Projected	FY 2018 Projected
Number of calls/tickets for service received (per year)	686	725	750
Number of AS400 projects completed	21	12	10

BUDGET SUMMARY:

	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Estimated Budget	FY 2018 Adopted Budget	Increase/Decrease FY 2017 App. To FY 2018	
					Amount	%
Costs:						
Personnel	403,635	471,402	475,920	488,014	16,612	3.40%
Operating	92,032	122,388	89,002	92,931	-29,457	-31.70%
Capital/Leases	29,335	21,100	21,024	21,100	0	0.00%
TOTAL	525,002	614,890	585,946	602,045	-12,845	-2.13%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	525,002	614,890	585,946	602,045	-12,845	-2.13%
TOTAL	525,002	614,890	585,946	602,045	-12,845	-2.13%
Full-time Positions	4	4	4	4	0	0.00%

OTHER

DESCRIPTION:

This function includes contributions to a variety of organizations, insurance premiums, retiree health premiums, outside attorney fees, consulting/professional service fees, Childrens Services Act Fund transfer, and other smaller miscellaneous activities not applied to individual budgets.

The increase in the budget for FY 2018 is mostly due to a projected increase in the allocation for the Childrens Services Act transfer.

GOALS:

- To expend proper donation amounts to various community organizations.
- To charge out accurate insurance premiums.

BUDGET SUMMARY:

	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Estimated Budget	FY 2018 Adopted Budget	Increase/Decrease FY 2017 App. To FY 2018	
					Amount	%
Costs:						
Personnel	-27,418	0	26,593	0	0	0.00%
Operating	3,619,074	2,573,042	2,787,666	3,046,820	473,778	18.41%
Capital/Leases	710	2,400	710	2,400	0	0.00%
TOTAL	3,592,366	2,575,442	2,814,969	3,049,220	473,778	18.40%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	3,592,366	2,575,442	2,814,969	3,049,220	473,778	18.40%
TOTAL	3,592,366	2,575,442	2,814,969	3,049,220	473,778	18.40%
 Full-time Positions	 0	 0	 0	 0	 0	 0.00%

ELECTORAL BOARD

1301

DESCRIPTION:

The Electoral Board of Frederick County is governed according to Title 24.2, Chapter 3, of the Code of Virginia Election Laws. The Electoral Board supervises and coordinates plans for the election schedule of the year, i.e., November general election, town elections in November (every two years), and possible special and primary elections.

The board appoints the election officers for the county, to serve in all elections held within that year. It is the duty of the board to train these officers of election in new legal procedures and record keeping requirements. The board also oversees ballot printing; voting machine programming; sealed ballots; maintain custody of voting records; make determinations on challenged ballots; supervise polling places; coordinates with local government and departments in selecting polling places, redistricting and in budgeting.

The Electoral Board appoints the General Registrar and determines the number of Assistant Registrars needed.

GOALS:

- Provide convenient and accessible voting locations and equipment to all voters.
- Comply with the Help America Vote Act (HAVA) and the mandates from the federal and state levels.
- Educate and train Electoral Board, Registrar, election officers, elected officials and citizens on the election conduct and use of the Optical Scan voting systems required by HAVA legislation.
- Store, secure and maintain the Optical Scan voting systems and EPB laptop computers, at the least cost to taxpayers.
- Educate and train Electoral Board, Registrar, and election officers on the election conduct and use of Electronic Poll Book (EPB) laptop computers.
- Continue to ensure fair and impartial elections within the county.
- Monitor and lobby for or against legislation affecting the electoral processes and accessibility.

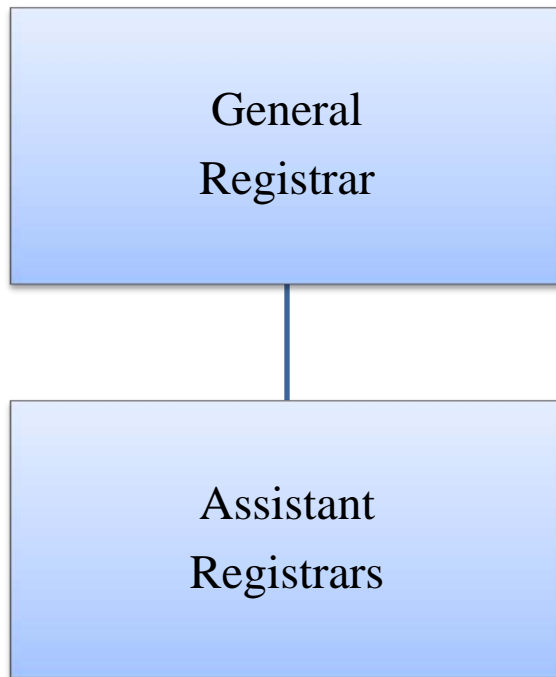
DEPARTMENTAL ACCOMPLISHMENTS:

- Conducted March 2016 Democratic and Republican Presidential Primaries.
- Conducted November 2016 Presidential and Special Elections.

BUDGET SUMMARY:

	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Estimated Budget	FY 2018 Adopted Budget	Increase/Decrease FY 2017 App. To FY 2018	
					Amount	%
Costs:						
Personnel	74,185	61,577	55,190	62,679	1,102	1.79%
Operating	59,627	61,450	35,127	52,074	-9,376	-15.26%
Capital/Leases	2,113	2,400	9,250	2,400	0	0.00%
TOTAL	135,925	125,427	99,567	117,153	-8,274	-6.60%
Revenue:						
Fees	23,454	5,000	5,813	0	-5,000	-100.00%
State/Federal	8,423	8,556	8,595	8,556	0	0.00%
Local	104,048	111,871	85,159	108,597	-3,274	-2.93%
TOTAL	135,925	125,427	99,567	117,153	-8,274	-6.60%
Full-time Positions	0	0	0	0	0	0.00%

General Registrar



REGISTRAR

1302

DESCRIPTION:

The General Registrar's office is the principal public location provided for the registration of voters for the locality and state wide. The Registrar is responsible for conducting voter registration, promoting public awareness of the voter registration processes, and encouraging citizen participation in the democratic political process through voter registration and seminars. The General Registrar is the official custodian of all records of registered voters and election results in the locality.

As of November 30, 2016, there are over 56,400 registered voters in Frederick County, over 4,300 citizens were added to the voter rolls, and an additional 5,800 changes to existing registrant files were made. This office is responsible for all in-person absentee balloting and for issuing, processing and properly accounting for all mailed absentee ballots. The Registrar also provides administrative support to the Electoral Board and assists in the training of election officials.

GOALS:

- Comply with the National Voter Registration Act and Virginia Constitution, in relation to voter registration.
- Expand voter registration opportunities throughout the county.
- Increase registered voter rolls to 58,000.
- Conduct General, Special and Primary Elections, as called.
- Continue education of Registrar, Assistant Registrar and Electoral Board in all voting matters and procedures.

PERFORMANCE INDICATORS:

	FY 2016 Actual	FY 2017 Projected	FY 2018 Projected
Absentee voters voting by email	200	50	100
Absentee voters voting by mail	2,200	500	2,000
Absentee voters voting in person	1,900	600	700
Number of elections held	2	2	2
Number of voting devices maintained	128	128	60
Number of registered voters	56,400	57,000	60,000
Number of transactions processed (i.e., address/name changes)	5,800	6,000	6,200

BUDGET SUMMARY:

	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Estimated Budget	FY 2018 Adopted Budget	Increase/Decrease FY 2017 App. To FY 2018	
					Amount	%
Costs:						
Personnel	144,837	162,507	157,620	164,768	2,261	1.39%
Operating	12,897	16,176	17,156	16,676	500	3.09%
Capital/Leases	1,566	2,400	948	2,400	0	0.00%
TOTAL	159,300	181,083	175,724	183,844	2,761	1.52%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	37,976	40,568	38,381	40,568	0	0.00%
Local	121,324	140,515	137,343	143,276	2,761	1.96%
TOTAL	159,300	181,083	175,724	183,844	2,761	1.52%
Full-time Positions	2	2	2	2	0	0.00%

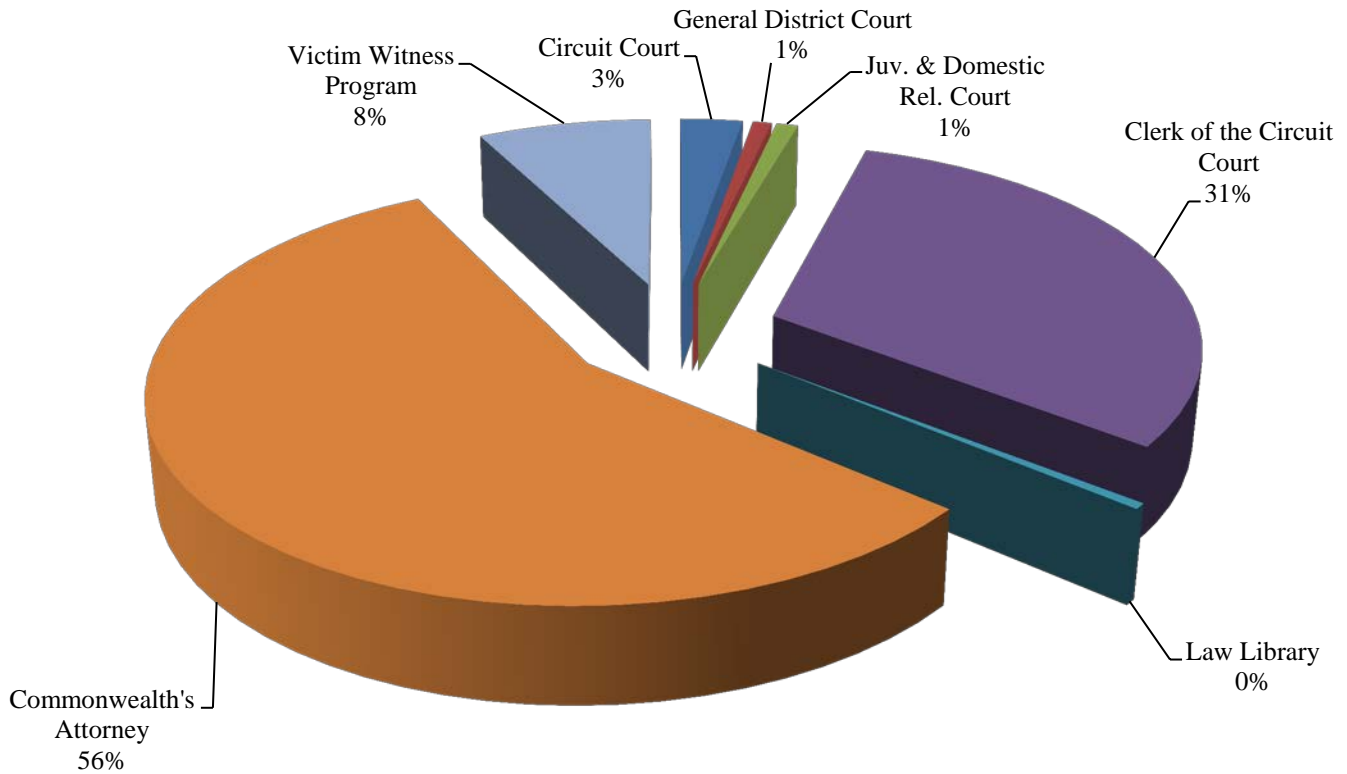
Judicial Administration



Winchester-Frederick County Judicial Center
Winchester, Virginia

Judicial Administration

	2016 Actual	2017 Budget	2018 Adopted Budget	Increase (Decrease) FY 2017 to FY 2018	
				Amount	%
Circuit Court	\$64,767	\$65,500	\$71,500	\$6,000	9.16%
General District Court	19,276	21,053	21,545	492	2.34%
Juv. & Domestic Rel. Court	15,332	25,563	24,909	- 654	-2.56%
Clerk of the Circuit Court	712,308	771,869	810,805	38,936	5.04%
Law Library	11,025	12,000	12,000	0	0.00%
Commonwealth's Attorney	1,325,954	1,456,539	1,473,729	17,190	1.18%
Victim Witness Program	134,650	135,053	199,466	64,413	47.69%
JUDICIAL ADMINSTRATION	\$2,283,312	\$2,487,577	\$2,613,954	\$126,377	5.08%



CIRCUIT COURT

DESCRIPTION:

Frederick County is in the Twenty-sixth Judicial Circuit of Virginia. This Court of Record exercises both original and appellate jurisdiction in all criminal and civil cases. This court has appellate jurisdiction in criminal as well as civil cases when such appeal is authorized by law from the lower courts. Circuit Courts have original jurisdiction over indictments for felonies and over "presentments, information and indictments of misdemeanors," (Code of Virginia). These courts have exclusive original jurisdiction over civil cases where the amount of money involved exceeds \$25,000, (Code of Virginia). Cases appealed from this court are considered by the Supreme Court of Virginia. The Twenty-sixth Circuit has four terms each year.

GOALS:

- Administer justice fairly, according to existing laws.

BUDGET SUMMARY:

	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Estimated Budget	FY 2018 Adopted Budget	Increase/Decrease FY 2017 App. To FY 2018	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	64,767	65,500	63,845	71,500	6,000	9.16%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	64,767	65,500	63,845	71,500	6,000	9.16%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	64,767	65,500	63,845	71,500	6,000	9.16%
TOTAL	64,767	65,500	63,845	71,500	6,000	6.85%
 Full-time Positions	 0	 0	 0	 0	 0	 0.00%

GENERAL DISTRICT COURT

2102

DESCRIPTION:

The Winchester-Frederick General District Court is in the Twenty-sixth Judicial District of Virginia. It has original jurisdiction over traffic infractions and misdemeanor cases for traffic and criminal divisions. This office holds preliminary hearings for felony cases and has jurisdiction over all civil cases where the amount of monies involved are \$25,000 and under. Programs are being utilized to improve case flow management. This office fully utilizes the state's case management system as well as the financial management system and is interfaced with the Division of Motor Vehicles and with Central Criminal Records Exchange. Progress is continuing in electronically linking the courts with other agencies within the judicial system in order to share information more quickly and to reduce the lag time that exists in keeping records up to date. Public access to court records is enhanced with the provision of terminals for public use. This office is utilizing the Tax Set Off Program and the enhanced Tax Collections Program to collect the delinquent fines and costs. Court files and records are maintained for a ten year period. Video conferencing is utilized between the courtroom, the correctional facility and the magistrate's office. Video bond arraignments are conducted without having to transport prisoners to the courtroom. This has increased public safety and has enhanced and increased coordination and interaction among the judge, jail, court services and the clerk's offices. Case management is also available on the court's website. Attorneys and the public can access case information from a personal computer.

GOALS:

- Resolve disputes justly.
- Conduct all proceedings in an expeditious and fair manner, applying the rules of the law.

BUDGET SUMMARY:

	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Estimated Budget	FY 2018 Adopted Budget	Increase/Decrease FY 2017 App. To FY 2018	
					Amount	%
Costs:						
Personnel	6,694	8,620	5,960	8,620	0	0.00%
Operating	8,969	8,433	13,712	8,925	492	5.83%
Capital/Leases	3,613	4,000	3,240	4,000	0	0.00%
TOTAL	19,276	21,053	22,912	21,545	492	2.34%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	19,276	21,053	22,912	21,545	492	2.34%
TOTAL	19,276	21,053	22,912	21,545	492	2.34%
Full-time Positions	0	0	0	0	0	0.00%

JUVENILE AND DOMESTIC RELATIONS COURT

2105

DESCRIPTION:

The Juvenile and Domestic Relations District Court has jurisdiction in matters involving delinquents, juveniles, and children and families in need. Juvenile courts differ from other courts in their duty to protect the confidentiality of all juveniles coming before the court, and in their statutory mission to rehabilitate or treat, rather than simply punish, those who come before the court. The welfare of the child and the family is a paramount concern in the court's proceedings, as are safety of the community and the rights of victims. Juvenile courts have the same requirements and procedures and provide the same safeguards as other courts in the court system. This court does not conduct jury trials. All cases are heard by a judge.

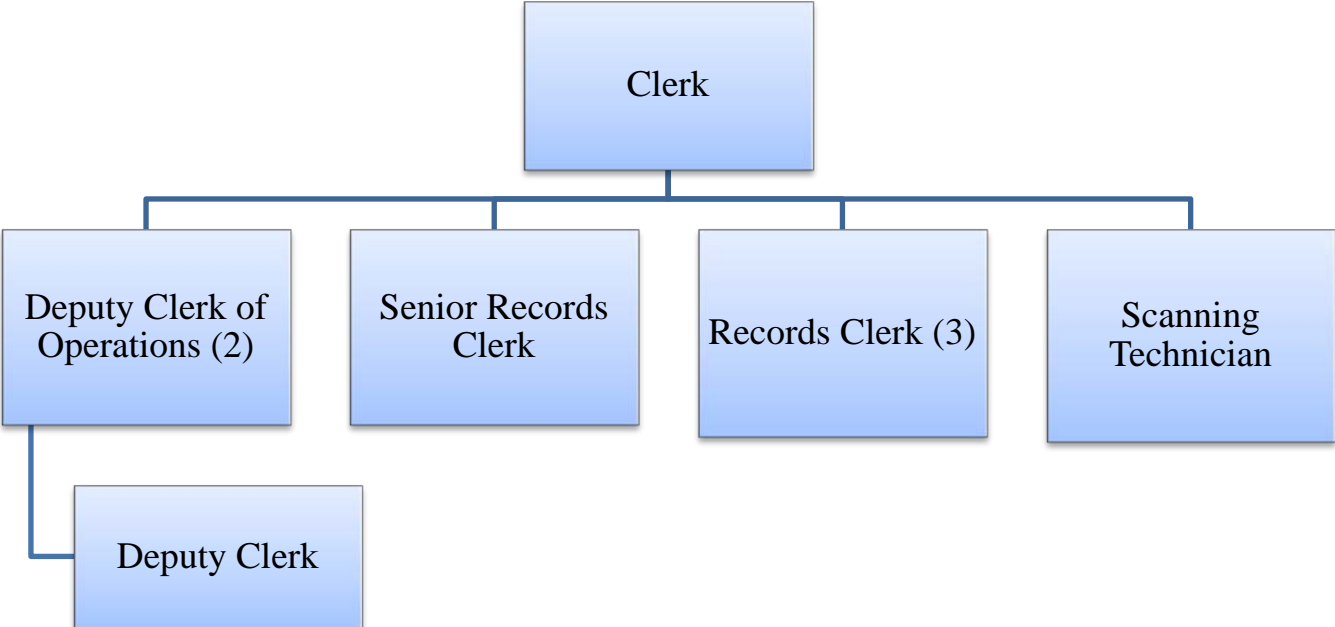
GOALS:

- Perform the duties of this court as prescribed by statute and policy and also by procedures set as guidelines for this court by the Office of the Executive Secretary of the Supreme Court of Virginia.

BUDGET SUMMARY:

	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Estimated Budget	FY 2018 Adopted Budget	Increase/Decrease FY 2017 App. To FY 2018	
					Amount	%
Costs:						
Personnel	1,046	3,793	2,676	3,771	-22	-0.58%
Operating	8,243	13,170	9,884	12,538	-632	-4.80%
Capital/Leases	6,043	8,600	3,768	8,600	0	0.00%
TOTAL	15,332	25,563	16,328	24,909	-654	-2.56%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	15,332	25,563	16,328	24,909	-654	-2.56%
TOTAL	15,332	25,563	16,328	24,909	-654	-2.56%
Full-time Positions	0	0	0	0	0	0.00%

Clerk of the Circuit Court



CLERK OF THE CIRCUIT COURT

2106

DESCRIPTION:

The Clerk of the Circuit Court is an office required by the Virginia Constitution. This office is the official custodian of all Court records, including Civil Law and Criminal aspects. The instruments presented for recordation and preservation include real estate deeds, deeds of trust, probating of wills, and issuance and filing of marriage licenses and passports. The Clerk is empowered to certify the qualification of local candidates for public office, to swear-in elected public officials and the taking of bonds when required. All of the permanent records are scanned on a continual basis and are securely stored at the Virginia State Library in Richmond, Virginia. This office assists the public to find their deeds to real estate and maintains the records of the county, which include Wills, Deeds, Deeds of Trust, Rights of Way, Financing Statements, Termination Statements, Judgments, Marriage Licenses, Divorces, Adoptions, Criminal Cases, Law Suits, Partnership and Fictitious Name Certificates, Service Discharges, Special Commissioner Bonds, Guardian Bonds and Elected Official Bonds.

GOALS:

- Efficiently conduct the activities that are governed by the State.
- Make the office available to the citizens of Frederick County and assist them when necessary.

PERFORMANCE INDICATORS:

	FY 2016 Actual	FY 2017 Projected	FY 2018 Projected
Number of jury summons issued (approx.)	560	700	850
Number of Wills Probated	255	300	400
Number of Probate documents indexed/scanned	1,576	1,300	1,700
Number of Concealed Handgun permits issued	1,699	1,500	1,500
Number of concluded and processed divorce cases	450	400	450
Number of court files provided for public inspection	2,042	3,000	4,500
Number of marriage licenses issued	521	620	620
Number of deed and deed of trust recordings	13,449	14,000	14,000
Number of fictitious business name applications filed	311	325	325
Number of civil court orders processed (approx.)	5,000	6,000	8,000
Number of criminal court orders processed (approx.)	15,345	16,000	20,000

BUDGET SUMMARY:

	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Estimated Budget	FY 2018 Adopted Budget	Increase/Decrease FY 2017 App. To FY 2018	
					Amount	%
Costs:						
Personnel	658,691	706,189	710,052	743,955	37,766	5.35%
Operating	46,838	55,680	39,757	58,850	3,170	5.69%
Capital/Leases	6,779	10,000	4,812	8,000	-2,000	-20.00%
TOTAL	712,308	771,869	754,621	810,805	38,936	5.04%
Revenue:						
Fees	87,785	72,968	97,666	86,344	13,376	18.33%
State/Federal	453,168	474,557	478,889	480,707	6,150	1.30%
Local	171,355	224,344	178,066	243,754	19,410	8.65%
TOTAL	712,308	771,869	754,621	810,805	38,936	5.04%
Full-time Positions	9	9	9	9	0	0.00%

LAW LIBRARY

2108

DESCRIPTION:

The Law Library is located on the third floor of the Frederick/Winchester Judicial Center and is maintained by the Circuit Court Judges' Secretary. The Law Library provides legal library service and reference assistance for the benefit of the judiciary, practicing attorneys and the general public.

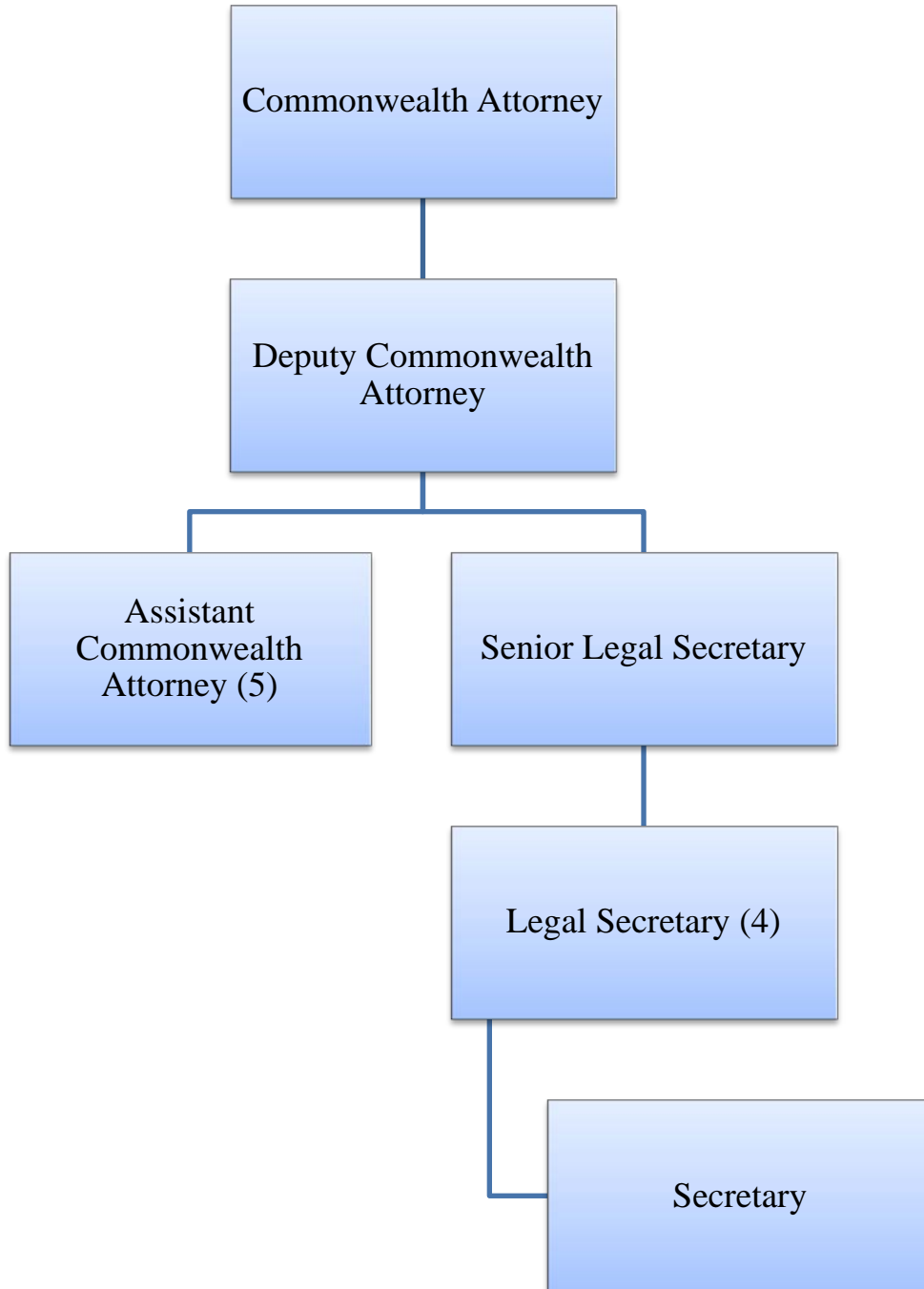
GOALS:

- Provide legal reference assistance to library patrons.
- Maintain inventory and preserve the physical collection of legal materials.

BUDGET SUMMARY:

	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Estimated Budget	FY 2018 Adopted Budget	Increase/Decrease FY 2017 App. To FY 2018	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	11,025	12,000	11,265	12,000	0	0.00%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	11,025	12,000	11,265	12,000	0	0.00%
Revenue:						
Fees	11,025	12,000	11,265	12,000	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	0	0	0	0	0	0.00%
TOTAL	11,025	12,000	11,265	12,000	0	0.00%
Full-time Positions	0	0	0	0	0	0.00%

Commonwealth's Attorney



COMMONWEALTH'S ATTORNEY

2201

DESCRIPTION:

The Commonwealth Attorney is a constitutional office, which has the responsibility of prosecuting traffic and criminal matters in the General District and Juvenile and Domestic Relations District Court as well as the Frederick County Circuit Court. Additionally, the Commonwealth Attorney is responsible for appeals before the Virginia Court of Appeals and the Virginia Supreme Court. There are many additional statutory duties of the Commonwealth Attorney's Office.

GOALS:

- Provide the citizens of Frederick County with superior prosecutorial services.

PERFORMANCE INDICATORS:

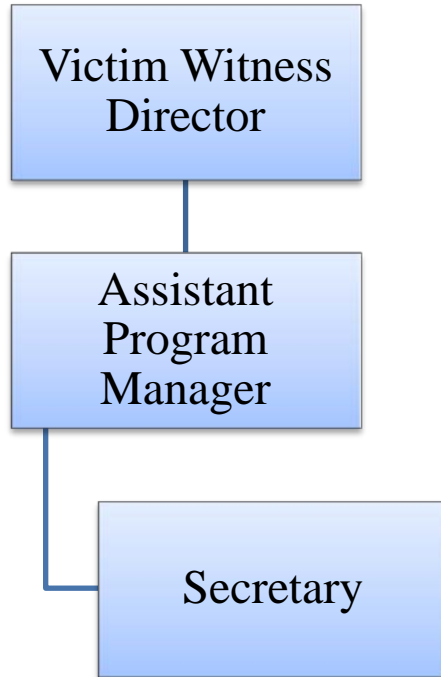
	FY 2016 Actual	FY 2017 Projected	FY 2018 Projected
Caseload Circuit Court	2,231	2,850	2,850
Caseload General District Court	29,823	25,000	25,000
Caseload Juvenile & Domestic Relations Court	2,965	2,500	2,500

FY 2016 Actuals are based on calendar year

BUDGET SUMMARY:

	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Estimated Budget	FY 2018 Adopted Budget	Increase/Decrease FY 2017 App. To FY 2018	
					Amount	%
Costs:						
Personnel	1,247,241	1,378,139	1,374,036	1,401,329	23,190	1.68%
Operating	65,463	72,600	60,951	66,600	-6,000	-8.26%
Capital/Leases	13,250	5,800	4,584	5,800	0	0.00%
TOTAL	1,325,954	1,456,539	1,439,571	1,473,729	17,190	1.18%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	535,365	491,211	540,883	610,500	119,289	24.28%
Local	790,589	965,328	898,688	863,229	-102,099	-10.58%
TOTAL	1,325,954	1,456,539	1,439,571	1,473,729	17,190	1.18%
Full-time Positions	12	13	13	13	0	0.00%

Victim/Witness Program



VICTIM WITNESS PROGRAM

2202

DESCRIPTION:

The Frederick County Victim/Witness Program performs professional work to alleviate the trauma of victimization and encourage crime victims and witnesses to cooperate with and participate in the criminal justice system by explaining its complexities and providing specialized counseling or social services or referral to such services. This office also provides information and direction in applying for services available, including benefits from the Division of Crime Victims' Compensation. This office is the liaison between the Commonwealth Attorney's Office and victim/witnesses of crime. The Victim/Witness Program also provides service to the Juvenile and Domestic, General District and Circuit Courts as well as participates and advocates for victims and witnesses of violent crime in Frederick County. This program is one of a handful of programs that monitor, collect and distribute restitution for all three judicial courts in Frederick County.

During FY 2017, a larger grant was approved for the Victim Witness Program which provided a Secretary as well as related office equipment for this office.

GOALS:

- Continue to provide services to crime victims and witnesses in Frederick County.
- Participate and assist victims in filing for financial assistance.
- Collect, distribute and monitor all restitution in Frederick County.
- Monitor services and assist victims through the judicial system by acting as an advocate and liaison between the Commonwealth Attorney's Office and victims/witnesses.

BUDGET SUMMARY:

	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Estimated Budget	FY 2018 Adopted Budget	Increase/Decrease FY 2017 App. To FY 2018	
					Amount	%
Costs:						
Personnel	114,068	126,898	146,256	189,116	6,711	5.58%
Operating	20,582	8,155	25,799	10,350	530	6.95%
Capital/Leases	0	0	7,195	0	0	0.00%
TOTAL	134,650	135,053	179,250	199,466	7,241	5.67%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	118,581	103,230	179,250	199,466	0	0.00%
Local	16,069	31,823	0	0	7,241	29.46%
TOTAL	134,650	135,053	179,250	199,466	7,241	5.67%
Full-time Positions	2	2	3	3	1	50.00%

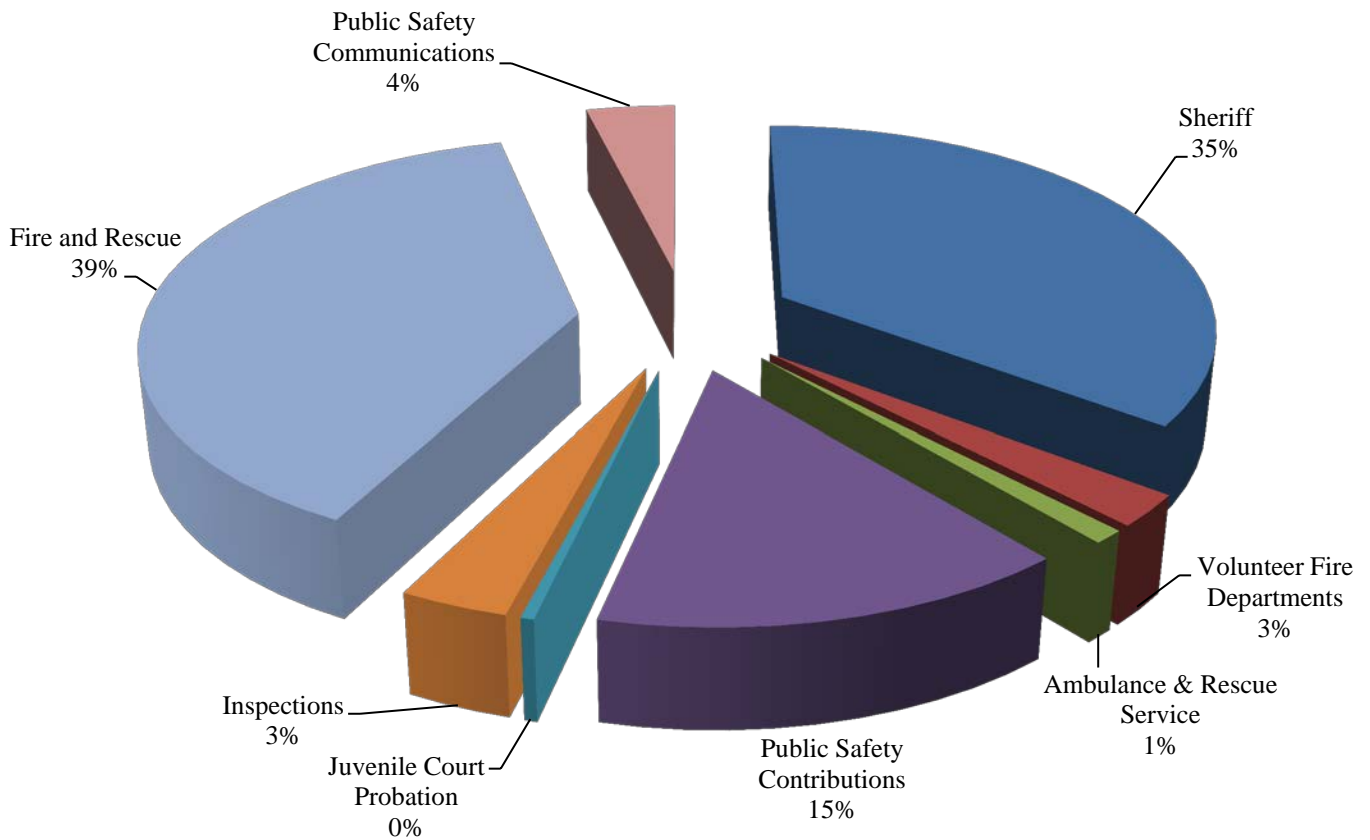
Public Safety



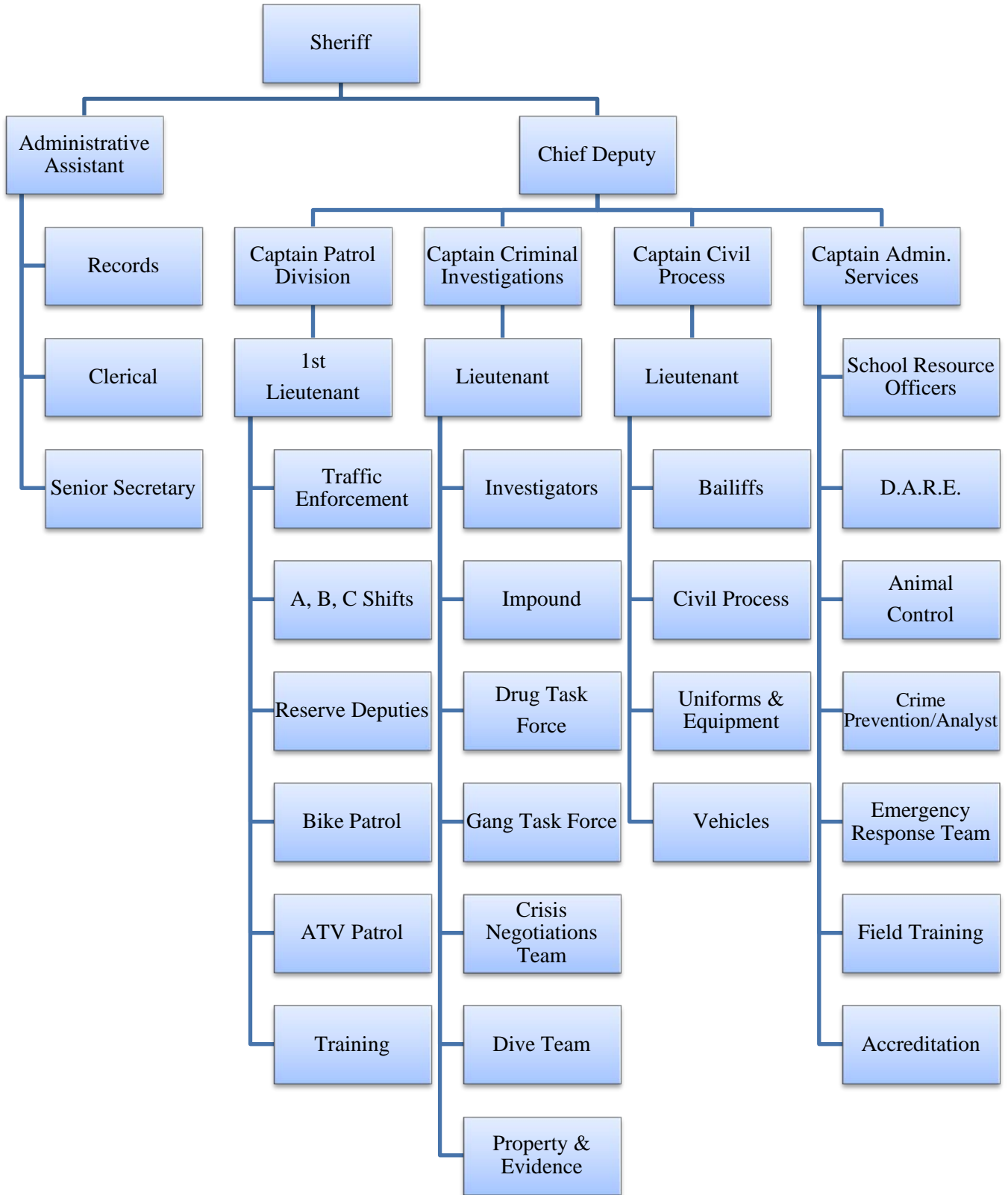
Frederick County Public Safety Center
Winchester, Virginia
Opened 2007

Public Safety

	2016 Actual	2017 Budget	2018 Adopted Budget	Increase (Decrease) FY 2017 to FY 2018	
				Amount	%
Sheriff	\$12,337,159	\$12,347,963	\$13,457,788	\$1,109,825	8.99%
Volunteer Fire Departments	1,190,869	908,095	938,095	30,000	3.30%
Ambulance & Rescue Service	401,859	395,200	395,200	0	0.00%
Public Safety Contributions	5,507,633	5,684,415	5,670,699	-13,716	-0.24%
Juvenile Court Probation	113,988	149,555	159,211	9,656	6.46%
Inspections	1,183,065	1,195,978	1,304,075	108,097	9.04%
Fire and Rescue	9,090,316	10,402,352	14,738,192	4,335,840	41.68%
Public Safety Communications	1,231,507	1,409,021	1,473,158	64,137	4.55%
PUBLIC SAFETY	\$31,056,396	\$32,492,579	\$38,136,418	\$5,643,839	17.37%



Sheriff



SHERIFF

3102

DESCRIPTION:

The Frederick County Sheriff's Office is comprised of four divisions: Patrol, Administrative Services, Investigative, and Court Security/Civil Process. The Patrol Division is responsible for answering calls for service, initial investigations of criminal complaints, and patrolling the streets and highways for traffic violations. Additionally, each shift is responsible for business checks, serving warrants, responding to alarms, handling Detention Orders, Protective Orders, and preparing cases and presenting evidence in Court. The Traffic Unit is one of the fastest growing units within the Patrol Division. The number of traffic complaints, accident investigations, and citations issued continues to increase as the community continues to grow. Originally the intent for this unit was to supplement the Virginia State Police in handling the number of complaints dealing with traffic. Since the inception of the traffic unit, this office has become the primary agency for dealing with traffic complaints. The traffic unit also handles special traffic complaints reported to the Sheriff's office and coordinates and establishes special details such as DUI checkpoints and seatbelt safety checkpoints. The Administrative Services Division is responsible for the School Resource Officers and the Animal Control Officers. This division also maintains the Sheriff's Office accreditation and provides community services such as Neighborhood Watch, Project Watch, and Project Lifesaver. The Sheriff's Office Emergency Response Team is also part of the Administrative Services Division. The Investigation Division handles all major felony cases and the 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 Court Security/Civil Process division is responsible for providing security for the Frederick County Courts. This division is also responsible for serving all civil papers within Frederick County and handling prisoner extraditions and prisoner transports.

This budget increased mainly due to the inclusion of one new patrol deputy, merit/COLA given in FY 2016, health insurance increases, and thirteen replacement vehicles and related equipment.

GOALS:

- Provide the citizens of Frederick County the best services possible by providing community relations through deputies performing a variety of duties, to include Sheriff's Kid Camp, the D.A.R.E. program, Neighborhood Watch meetings, Project Lifesaver, VIN Etching, Elder Assistance Programs, and Child Fingerprinting.
- Continue to upgrade law enforcement equipment with more modern equipment such as TASERS, :Less than Lethal Weapons and other alternatives to deadly force while keeping the safety of our personnel and the public as our #1 priority.
- Continue working relationships with outside agencies that request our services.
- Continue efforts to recruit and hire quality personnel.
- Continue to maintain the Virginia Law Enforcement Accreditation Standards.
- Provide School Resource Officers (SRO) for as many schools as possible.
- Prepare, train, and equip personnel for issues involving civil disturbances.

PERFORMANCE INDICATORS:

	FY 2016 Actual	FY 2017 Projected	FY 2018 Projected
Law Enforcement Calls for Service	68,047	58,144	56,447
# of Warrants Served	6,596	7,622	7,424
# of Criminal Arrests	3,755	3,879	3,862
# of Citations Issued	6,357	3,797	6,352
# of Cases Reported	6,342	6,436	5,919
# of Civil Papers Served	17,453	17,701	16,401
# of Extraditions/Transports	448	467	486

BUDGET SUMMARY:

	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Estimated Budget	FY 2018 Adopted Budget	Increase/Decrease FY 2017 App. To FY 2018	
					Amount	%
Costs:						
Personnel	10,275,690	11,128,561	11,163,108	11,714,699	586,138	5.27%
Operating	1,411,224	1,207,973	1,307,810	1,377,704	169,731	14.05%
Capital/Leases	650,245	11,429	634,827	365,385	353,956	3097.00%
TOTAL	12,337,159	12,347,963	13,105,745	13,457,788	1,109,825	8.99%
Revenue:						
Fees	411,432	432,745	652,741	530,906	98,161	22.68%
State/Federal	2,669,226	2,388,421	2,483,560	2,345,015	-43,406	-1.82%
Local	9,256,501	9,526,797	9,969,444	10,581,867	1,055,070	11.07%
TOTAL	12,337,159	12,347,963	13,105,745	13,457,788	1,109,825	8.99%
Full-time Positions	132.5	139.5	139.5	140.5	1	0.72%

VOLUNTEER FIRE DEPARTMENTS

3202

DESCRIPTION:

The purpose of this expenditure activity is to provide contributions to the eleven volunteer fire companies which serve Frederick County. The contribution is used by the fire company to support their mission of providing fire protection to the residents of their service area. Each volunteer company provides an annual financial statement to the county as evidence of expenses incurred. The governing body of the county recognizes the invaluable contributions made to the community by our volunteer fire companies.

GOALS:

- Provide fair and accurate contributions to the county fire departments.

BUDGET SUMMARY:

	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Estimated Budget	FY 2018 Adopted Budget	Increase/Decrease FY 2017 App. To FY 2018	
					Amount	%
Costs:						
Personnel	66,308	73,676	68,297	73,676	0	0.00%
Operating	1,124,561	834,419	1,079,503	864,419	30,000	3.60%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	1,190,869	908,095	1,147,800	938,095	30,000	3.30%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	238,372	210,000	219,662	240,000	30,000	14.29%
Local	952,497	698,095	928,138	698,095	0	0.00%
TOTAL	1,190,869	908,095	1,147,800	938,095	30,000	3.30%
Full-time Positions	0	0	0	0	0	0.00%

AMBULANCE AND RESCUE SERVICE

3203

DESCRIPTION:

This expenditure activity is to provide contributions to the ten rescue squads which serve Frederick County. The contribution is used by the rescue squads to support their mission of providing Emergency Medical Services to the residents of their service area. Each volunteer company provides an annual financial statement to the county as evidence of expenses incurred. The governing body of the county recognizes the invaluable contributions made to the community by our volunteer rescue squads.

GOALS:

- Provide fair and accurate contributions to the county rescue squad companies.

BUDGET SUMMARY:

	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Estimated Budget	FY 2018 Adopted Budget	Increase/Decrease FY 2017 App. To FY 2018	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	401,859	395,200	401,859	395,200	0	0.00%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	401,859	395,200	401,859	395,200	0	0.00%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	86,659	80,000	86,659	80,000	0	0.00%
Local	315,200	315,200	315,200	315,200	0	0.00%
TOTAL	401,859	395,200	401,859	395,200	0	0.00%
Full-time Positions	0	0	0	0	0	0.00%

PUBLIC SAFETY CONTRIBUTIONS

3301

DESCRIPTION:

This department contains the contributions to the Northwestern Regional Adult Detention Center and the Juvenile Detention Center.

These contribution amounts are based on the number of Frederick County residents that are located in each facility.

GOALS:

- Allocate Frederick County’s share of the Adult Detention Center and Juvenile Detention Center.

BUDGET SUMMARY:

	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Estimated Budget	FY 2018 Adopted Budget	Increase/Decrease FY 2017 App. To FY 2018	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	5,507,633	5,684,415	5,684,415	5,670,699	-13,716	-0.24%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	5,507,633	5,684,415	5,684,415	5,670,699	-13,716	-0.24%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	5,507,633	5,684,415	5,684,415	5,670,699	-13,716	-0.24%
TOTAL	5,507,633	5,684,415	5,684,415	5,670,699	-13,716	-0.24%
 Full-time Positions	 0	 0	 0	 0	 0	 0.00%

Juvenile Court Probation



JUVENILE COURT PROBATION

3303

DESCRIPTION:

The 26th District Court Service Unit is part of Virginia's Department of Juvenile Justice. The 26th District serves eight localities with six offices in Winchester, Berryville, Front Royal, Woodstock, Luray, and Harrisonburg. The Court Services Unit primarily provides intake services, probation and parole supervision and conducts social history investigations and reports for the Court. Intake services include processing child custody, visitation, support, juvenile delinquency, protective orders, child abuse and neglect filed by protective service workers, children in need of services and children in need of supervision petitions. In juvenile delinquency cases, the intake officer has the authority to receive, review, and process complaints and decides whether probable cause exists, to handle the case informally as a Diversion, or formally file the petition and if the child is in custody, to release the child to their parent or issue a detention order. This office provides supervision of those youth who are under terms and conditions of release pending adjudication, probation and parole supervision, case manages those youth committed to the Department of Juvenile Justice (DJJ) or residentially placed. The DJJ strives to achieve a balanced approach by focusing on the principles of community protection, accountability, and competency development. The probation officer will develop an individualized supervision plan for each probationer/parolee based on their identified criminogenic risk and protective factors, determining service needs and accessing resources as necessary. Parole services are assigned to offenders during their commitment to the DJJ and aid in their transition back into the community upon their release. Parole officers provide case management services, broker appropriate transitional services, and monitor the offender's adjustment to the community. The Court Service Unit also provides Intensive Probation Supervision to higher risk probationers/parolees to enhance monitoring, compliance and promote public safety. An Early Intervention Officer provides case management and monitoring to predominately first time offenders. Linkage to community resources and services is provided in an effort to prevent further delinquent behavior. The Juvenile Probation Officer and the Intensive Supervision Officer are funded by VJCCA (Virginia Juvenile Crime Control Act) funds which are fiscally managed by Frederick County.

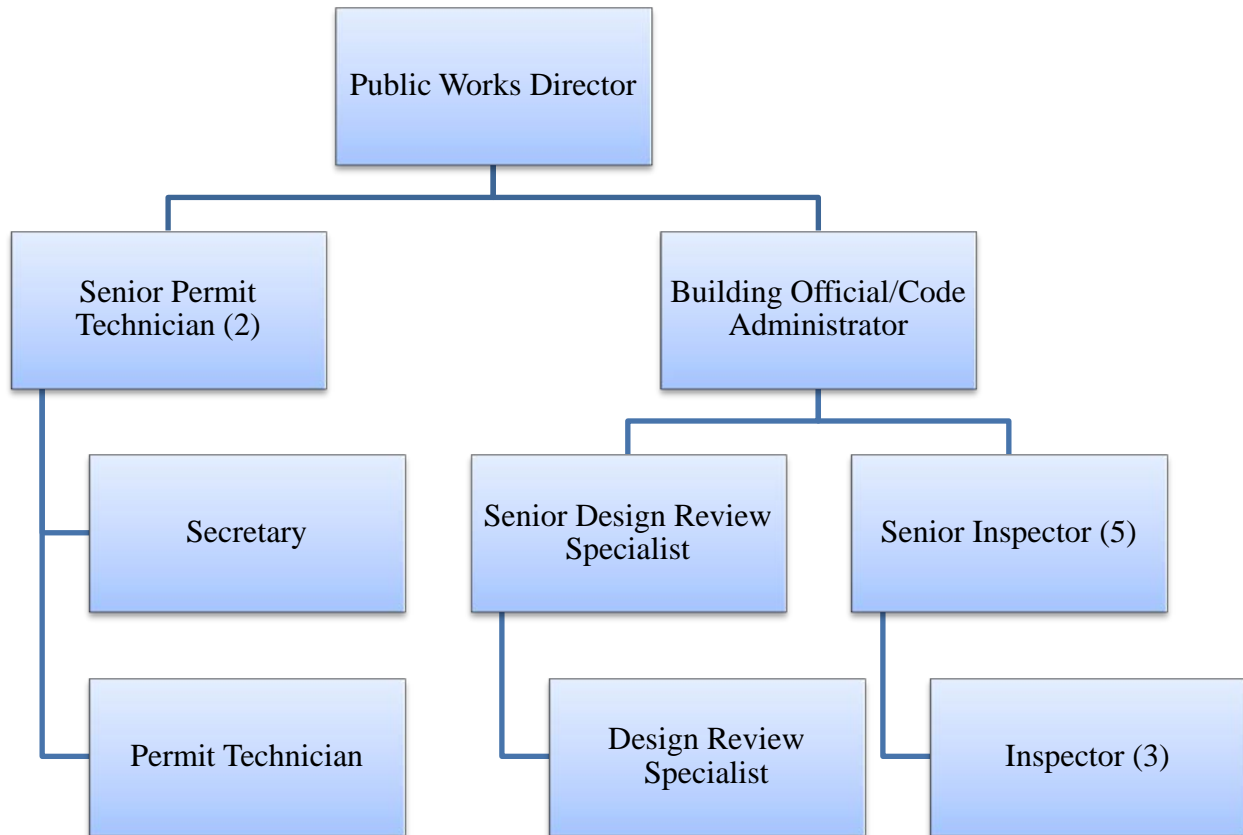
GOALS:

- To provide community protection, develop competency and hold youth accountable.
- To supervise clients referred for services and monitor compliance with court orders.
- To effectuate behavioral change through interventions to include the use of individual, group and family counseling, community service, restitution, anger management, etc., as appropriate.
- To rehabilitate those individuals, whose situation has resulted in their being committed to the DJJ, through the use of academic, vocational, therapeutic programs and cognitive behavioral interventions.
- To protect the community via confinement of those individuals determined to be a threat to public safety.
- To collaborate with community partners to develop programs and resources designed to better meet the needs of the client and the community served.

BUDGET SUMMARY:

	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Estimated Budget	FY 2018 Adopted Budget	Increase/Decrease FY 2017 App. To FY 2018	
					Amount	%
Costs:						
Personnel	72,860	103,455	64,392	113,111	9,656	9.33%
Operating	41,128	46,100	55,154	46,100	0	0.00%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	113,988	149,555	119,546	159,211	9,656	6.46%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	113,988	120,000	119,546	128,358	8,358	6.97%
Local	0	29,555	0	30,853	1,298	4.39%
TOTAL	113,988	149,555	119,546	159,211	9,656	6.46%
Full-time Positions	2	2	2	2	0	0.00%

Inspections



INSPECTIONS

3401

DESCRIPTION:

The primary function of the Inspections Department is to administer provisions of the State Building and Local Land Development Codes. The Building and Inspections Department currently provides inspections for residential, commercial and industrial in the fields of general building, plumbing, mechanical, and electrical. The Department also enforces the provisions of the Virginia Property Maintenance Code and the Virginia Rehabilitation Code on existing structures.

This budget increase was due in large part to a new Inspector and new vehicle approved for FY 2018.

GOALS:

- Inform contractors and the public of 2015 Virginia Construction Code Changes.
- Work with Region III of the VBCOA to conduct local training courses related to the Virginia Construction Code.
- Utilize part-time assistance with current staff to maintain work schedule with efficient response to inspections and permit issuance.
- Continue to attend the Building Inspections User Group Meetings in order to insure new enhancements continue to be added to the AS400 to improve the permitting process.
- Work to improve customer service by providing alternative payment methods for customers.

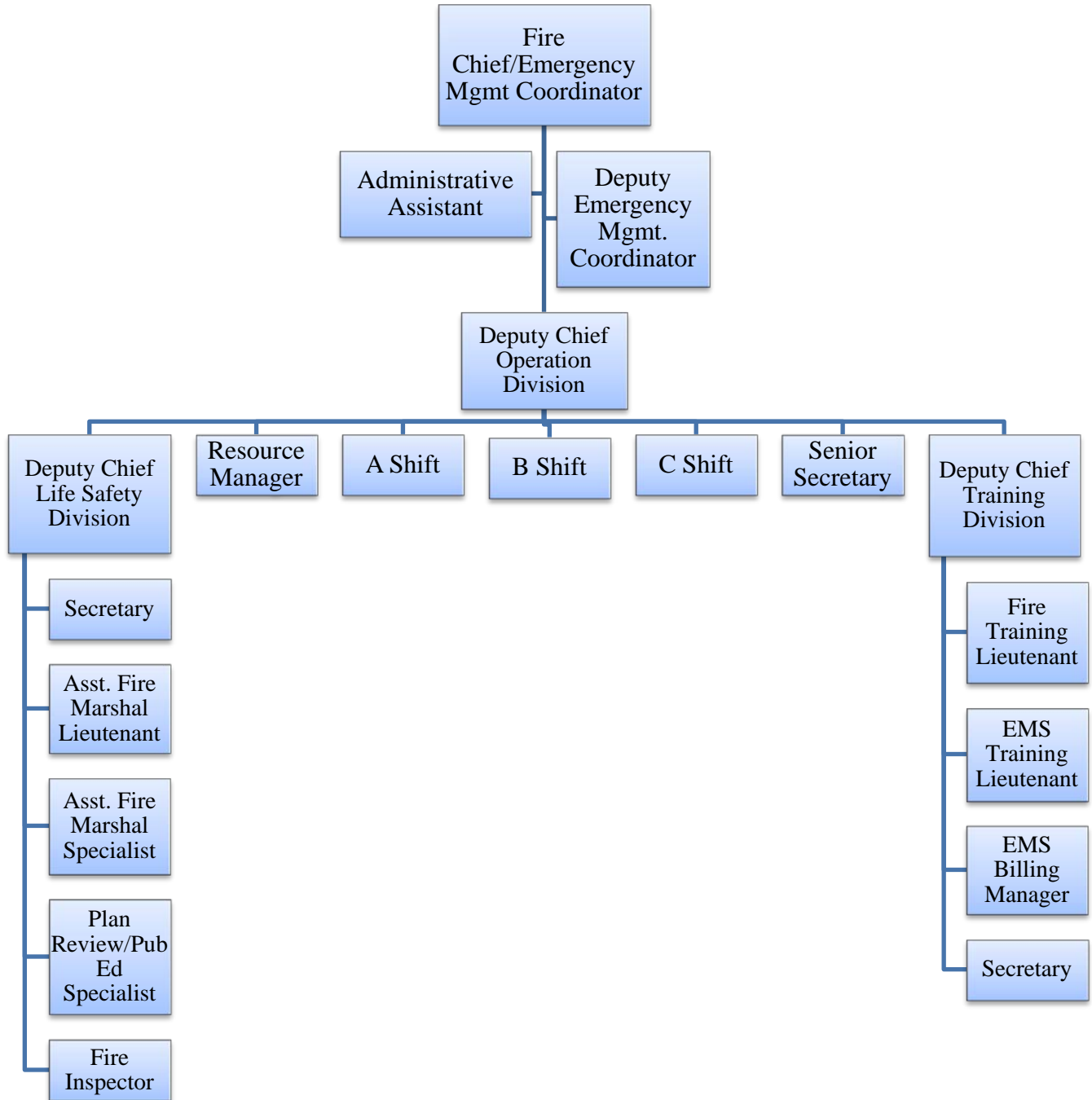
PERFORMANCE INDICATORS:

	FY 2016 Actual	FY 2017 Projected	FY 2018 Projected
Number of Inspections Performed	17,662	15,000	19,500
Number of building/zoning related permits issued	6,311	4,500	6,900
Number of failed inspections	4,099	4,500	4,700
Number of code-related FOIA inquiries per year	162	130	175
Number of code-related Property Maintenance and complaints received per year	150	120	150
Number of plans submitted for review	2,115	1,600	2,300

BUDGET SUMMARY:

	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Estimated Budget	FY 2018 Adopted Budget	Increase/Decrease FY 2017 App. To FY 2018	
					Amount	%
Costs:						
Personnel	1,083,940	1,128,739	1,091,508	1,204,420	75,681	6.70%
Operating	44,292	63,705	39,807	68,775	5,070	7.96%
Capital/Leases	54,833	3,534	76,103	30,880	27,346	773.80%
TOTAL	1,183,065	1,195,978	1,207,418	1,304,075	108,097	9.04%
Revenue:						
Fees	1,183,065	900,000	1,207,418	1,304,075	404,075	44.90%
State/Federal	0	0	0	0	0	0.00%
Local	0	295,978	0	0	-295,978	-100.00%
TOTAL	1,183,065	1,195,978	1,207,418	1,304,075	108,097	9.04%
Full-time Positions	14	14	14	15	1	7.14%

Fire and Rescue



FIRE AND RESCUE

3505

DESCRIPTION:

The Fire and Rescue Department consists of eleven volunteer fire and rescue companies operated by approximately 200 operational volunteer personnel, supported by 101 uniform career staff and five administrative support staff. The agency coordinates with our volunteer fire and rescue companies to deliver firefighting and emergency medical services within Frederick County. Nine companies provide advanced life support emergency medical service at the intermediate/paramedic level, and two provide advanced life support emergency medical service at the enhanced level. The Fire and Rescue Department is divided into four Divisions. The Operations Division is responsible for emergency service delivery, hazardous materials and disaster response and mitigation, emergency services planning and coordinating the service delivery of the volunteer fire and rescue companies. The Life Safety Division provides fire prevention, fire investigation, fire protection system plans review and inspection and public education for the entire County. The Training Division provides planning, development and coordination of all training programs for both volunteer and career personnel for the entire County. The Emergency Management Division is responsible for disaster response and coordination, mitigation, and recovery.

FY 2018 expenditures increased due to the addition of twelve new firefighters and related equipment. There is also a capital purchase included of \$3,000,000 to replace the Self-Contained Breathing Apparatus (S.C.B.A.) for all career and volunteer fire and rescue personnel. A \$1 million federal grant is also budgeted for the replacement of this equipment.

GOALS:

- Establish Department goals, guidelines, and implementation schedules as Fire and Rescue Study reports become available. Develop Response Levels and Minimum Staffing Levels to enhance service delivery to the community based on study findings.
- Continue to support the needs and requests of the eleven Fire and Rescue Companies, working as one organization to meet the needs of the community.
- Research and develop new approaches to recruitment and retention of Career and Volunteer Members.
- Continue to provide the Basic Fire Academy and Emergency Medical Services Academy Certification courses. Continue to provide other basic, advanced, and specialized training programs as adopted by the Frederick County Fire & Rescue Department and Frederick County Volunteer Fire & Rescue Association Training Committee.
- Establish a Fee Schedule for Life Safety Plans Review and Inspections.

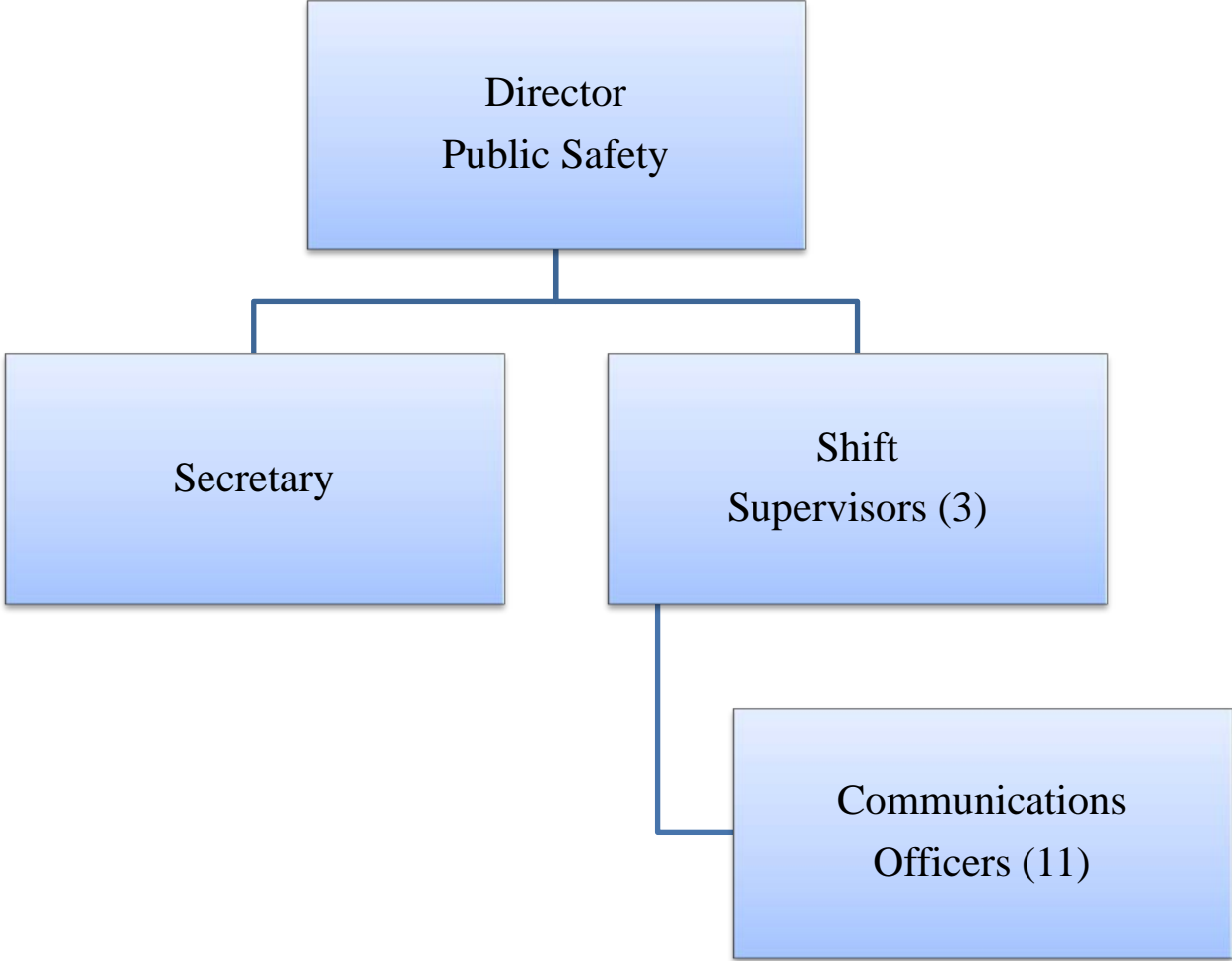
PERFORMANCE INDICATORS:

	FY 2016 Actual	FY 2017 Projected	FY 2018 Projected
Number of fire incidents	361	300	355
Number of emergency medical service incidents	8,053	9,000	9,000
Number of public service/good intent incidents	1,333	1,600	1,600
Number of Hazardous Materials incidents	126	80	100
Total Number of Calls	10,369	11,600	11,000
Number of code inspections performed	644	900	800
Number of Business, community, and other outreach events attended	145	95	300
Total number of investigations	70	60	60
Total number of permits issued	68	73	75
Total number of plans reviewed	214	306	350

BUDGET SUMMARY:

	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Estimated Budget	FY 2018 Adopted Budget	Increase/Decrease FY 2017 App. To FY 2018	
					Amount	%
Costs:						
Personnel	8,154,318	9,486,120	8,993,544	10,639,814	1,153,694	12.16%
Operating	826,852	904,588	762,008	1,086,734	182,146	20.14%
Capital/Leases	109,146	11,644	32,966	3,011,644	3,000,000	25764.34%
TOTAL	9,090,316	10,402,352	9,788,518	14,738,192	4,335,840	41.68%
Revenue:						
Fees	676,400	642,828	462,375	506,229	-136,599	-21.25%
State/Federal	58,555	24,000	45,979	1,095,297	1,071,297	4463.74%
Local	8,355,361	9,735,524	9,280,164	13,136,666	3,401,142	34.94%
TOTAL	9,090,316	10,402,352	9,788,518	14,738,192	4,335,840	41.68%
Full-time Positions	95.5	105.5	105.5	117.5	12	11.37%

Public Safety Communications



PUBLIC SAFETY COMMUNICATIONS

3506

DESCRIPTION:

The Department of Public Safety Communications is responsible for the operation of the Frederick County Communications Center. The Center provides E-911 service for the citizens of Frederick County. The Center processes and dispatches all emergency and non-emergency calls for the Frederick County Sheriff's Office, Middletown Police Department, and Stephens City Police Department. The Center processes and dispatches all requests for Frederick County fire/rescue. All calls requiring EMS are processed through the Medical Priority Dispatch System (MDPS) and all callers are given pre-arrival instructions. The department is responsible for entry all warrants, indictments, wanted persons, missing persons, stolen items and emergency protective orders into the Virginia Criminal Information Network (VCIN) as well as retention of these records and clearing the entries. The Center is an after hours answering point for county services, including the Sanitation Authority, Social Services, VDOT, Juvenile Intake and Probation/Parole. The Center performs coordination of mutual aid and services to other jurisdictions which includes eight surrounding counties, three in Virginia and five in West Virginia. It is the responsibility of the Communications Department to notify the homes and businesses when there is a threat to the health and safety of the residents utilizing "AlertFrederickCounty", the County's emergency notification system. The department works in conjunction with Emergency Management during disasters and other emergency situations. The Emergency Operations Center is manned by Communications personnel once the center has been opened. The Communications Department personnel participate in public education functions in the area, such as the Frederick County Fair and the annual Valley Health Public Safety Fair.

Included in the Capital/Leases for the Estimated 2017 Budget is a replacement/upgrade of the current 9-1-1 equipment.

GOALS:

- Develop a 5-10 year plan for improvement of the County's Communication System.
- Upgrade current phone system to include text to 9-1-1.
- Continue to work with other jurisdictions in Virginia and West Virginia for better interoperability and NG911 technology.
- Acquire additional space on towers to eliminate coverage gaps in sections of Frederick County.
- Continue to evaluate the Citizens Alert system using feedback from all Frederick County users.

PERFORMANCE INDICATORS:

	FY 2016 Actual	FY 2017 Projected	FY 2018 Projected
Average EMS call processing time (minutes)	1.28	1.15	1.15
Average Fire call processing time (minutes)	.87	.55	.55
Total calls for service – Fire and Rescue/EMS	10,369	11,146	11,146
Total calls for service – Sheriff	73,614	96,186	96,186
Percentage of emergency calls	16%	18%	18%
Percentage of emergency landline calls	19%	9%	9%
Percentage of emergency wireless calls	81%	90%	90%
Percentage of non-emergency calls	84%	86%	86%

BUDGET SUMMARY:

	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Estimated Budget	FY 2018 Adopted Budget	Increase/Decrease FY 2017 App. To FY 2018	
					Amount	%
Costs:						
Personnel	932,996	1,089,540	988,092	1,122,818	33,278	3.05%
Operating	220,766	240,485	235,880	263,975	23,490	9.77%
Capital/Leases	77,745	78,996	959,181	86,365	7,369	9.33%
TOTAL	1,231,507	1,409,021	2,183,153	1,473,158	64,137	4.55%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	68,701	67,200	69,888	69,200	2,000	2.98%
Local	1,162,806	1,341,821	2,113,265	1,403,958	62,137	4.63%
TOTAL	1,231,507	1,409,021	1,225,387	1,473,158	64,137	4.55%
Full-time Positions	14	16	16	16	0	0.00%

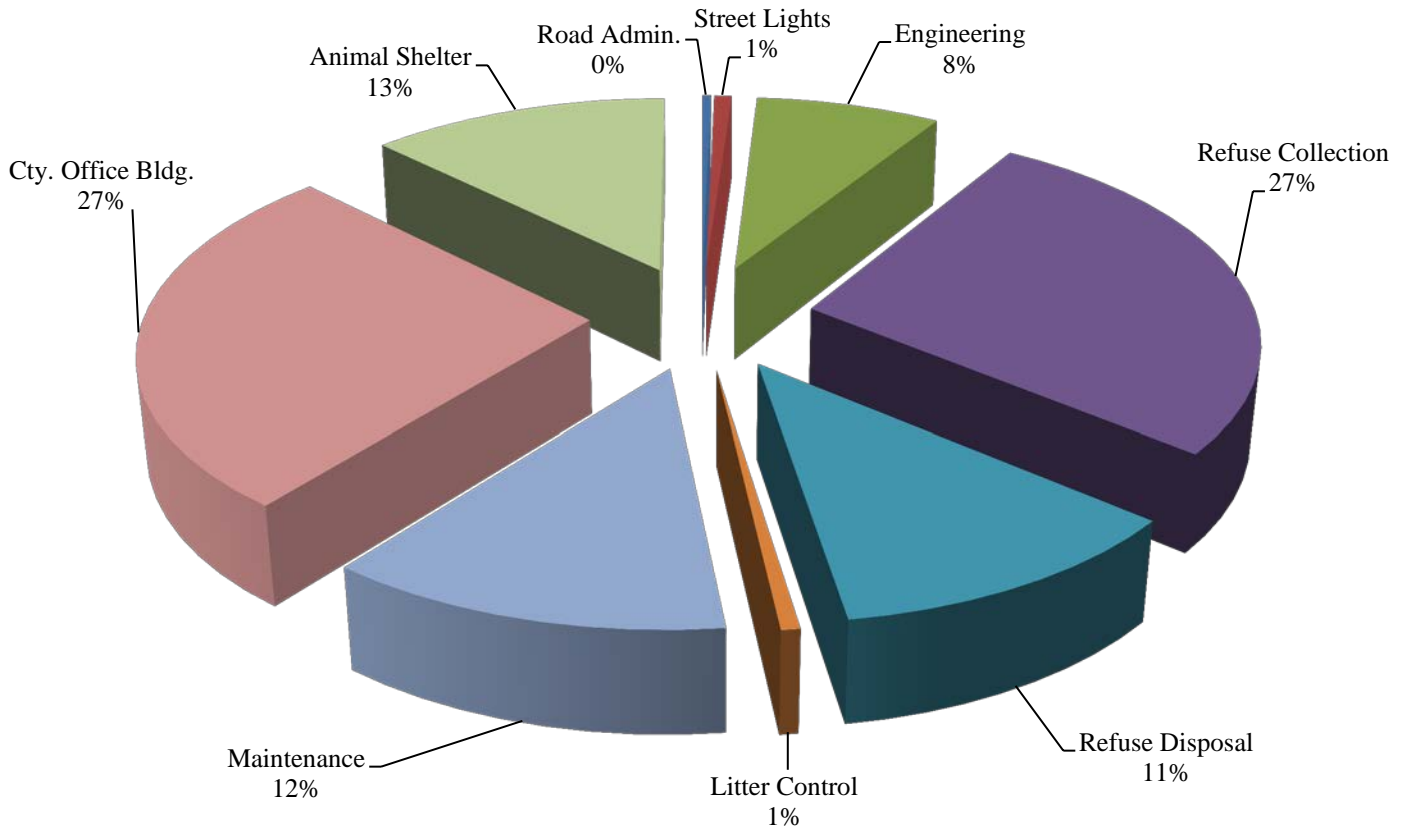
Public Works



Frederick County Animal Shelter
Winchester, Virginia
Opened 2006

Public Works

	2016 Actual	2017 Budget	2018 Adopted Budget	Increase (Decrease) FY 2017 to FY 2018	
				Amount	%
Road Administration	\$6,444	\$28,500	\$18,500	-10,000	-35.09%
Street Lights	45,518	43,200	38,160	-5,040	-11.67%
General Engineering	409,374	386,747	400,681	13,934	3.60%
Refuse Collection	1,197,580	1,376,967	1,393,372	16,405	1.19%
Refuse Disposal	399,710	569,160	589,464	20,304	3.57%
Litter Control	23,126	24,387	30,317	5,930	24.32%
Maintenance Administration	557,219	611,857	636,249	24,392	3.99%
County Office Buildings	1,082,082	1,190,578	1,373,618	183,040	15.37%
Animal Shelter	597,939	621,991	647,538	25,547	4.11%
PUBLIC WORKS	\$4,318,992	\$4,853,387	\$5,127,899	\$274,512	5.66%



ROAD ADMINISTRATION

4102

DESCRIPTION:

This budget is used to administer street sign maintenance. A large volume of existing street signs require replacement due to theft, vandalism or damage incurred from vehicular accidents. This department currently maintains over 3,000 street sign units throughout Frederick County with no in-house street sign department. All manufacturing, installation/maintenance as well as supplying posts, mounting hardware, etc. are performed through two separate contracts administered by the Planning Department. Responsibility for this task within the department is with the Administrative Assistant and Zoning Inspector.

GOALS:

- Maintain current street signage in Frederick County with the limited amount budgeted and no in-house staff.
- Determine an effective and timely way to retrieve and transport downed signs to our storage facility with no in-house staff.
- Recognize the role of the Zoning Inspector in effectively performing the above tasks.

PERFORMANCE INDICATORS:

	FY 2016 Actual	FY 2017 Projected	FY 2018 Projected
# of street sign units to maintain	3,800	3,800	3,900
# of street sign units reported (including new installations county's & developers, repairs and/or replacements)	130	130	130
# of street sign units installed	130	130	130

BUDGET SUMMARY:

	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Estimated Budget	FY 2018 Adopted Budget	Increase/Decrease FY 2017 App. To FY 2018	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	6,444	28,500	7,800	18,500	-10,000	-35.09%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	6,444	28,500	7,800	18,500	-10,000	-35.09%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	6,444	28,500	7,800	18,500	-10,000	-35.09%
TOTAL	6,444	28,500	7,800	18,500	-10,000	-35.09%
Full-time Positions	0	0	0	0	0	0.00%

STREET LIGHTS

4104

DESCRIPTION:

Street lighting service has been provided for Fredericktowne, Oakdale Crossing, and Green Acres subdivisions in Frederick County. The expenditure is the direct cost of electricity.

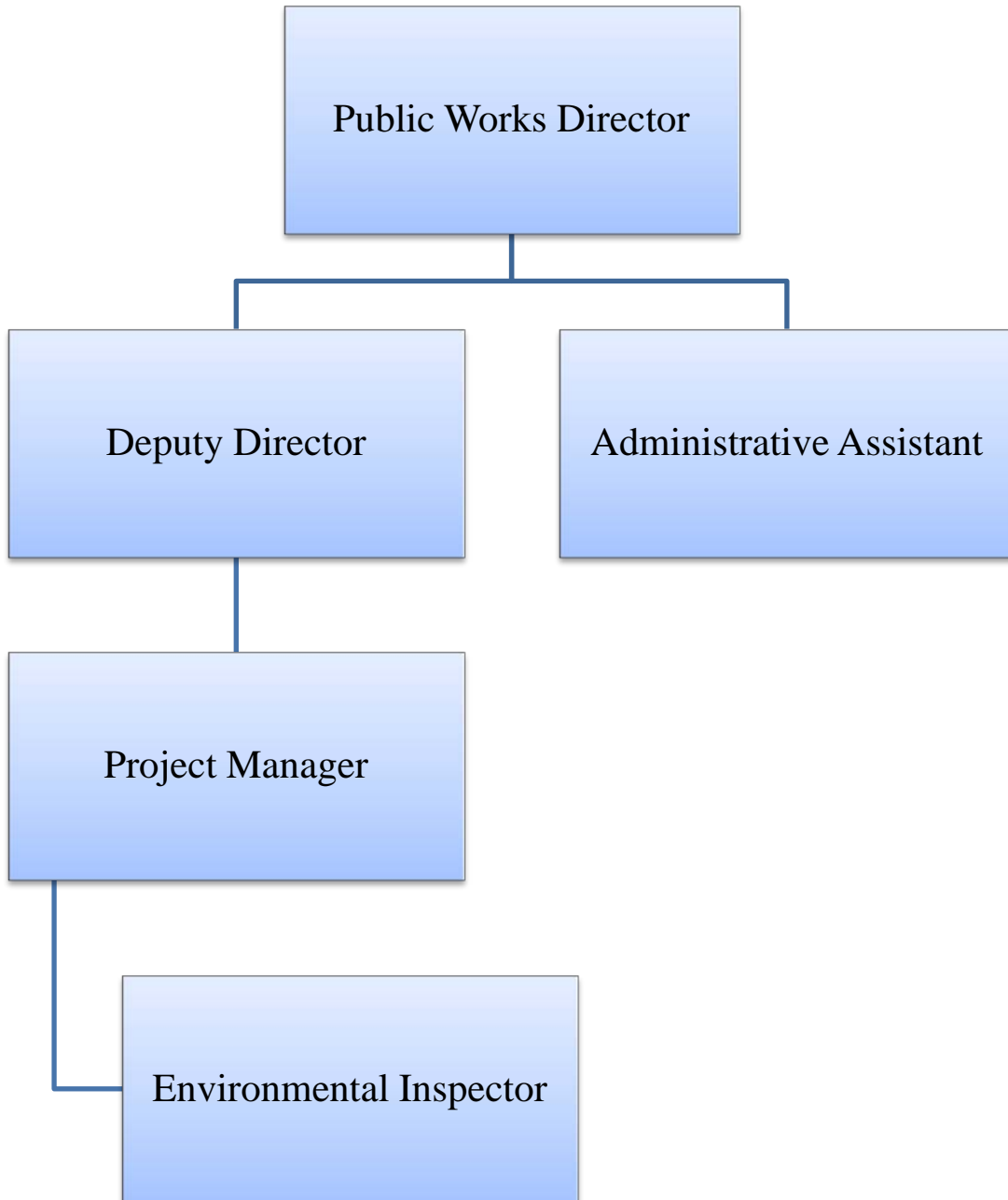
GOALS:

- Provide street lighting to the contracted neighborhoods.

BUDGET SUMMARY:

	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Estimated Budget	FY 2018 Adopted Budget	Increase/Decrease FY 2017 App. To FY 2018	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	45,518	43,200	37,700	38,160	-5,040	-11.67%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	45,518	43,200	37,700	38,160	-5,040	-11.67%
Revenue:						
Fees	40,092	43,200	37,700	38,160	-5,040	-11.67%
State/Federal	0	0	0	0	0	0.00%
Local	5,426	0	0	0	0	0.00%
TOTAL	45,518	43,200	37,700	38,160	-5,040	-11.67%
Full-time Positions	0	0	0	0	0	0.00%

General Engineering



GENERAL ENGINEERING

4201

DESCRIPTION:

Engineering is under the direct supervision of the Director of Public Works who also serves as the County Engineer. Engineering is responsible for design reviews related to site plans, subdivision plans and structural designs. Engineering is also responsible for managing capital improvement projects such as new buildings, roads, and storm water detention structures. Citizen complaints related to storm water issues are also the responsibility of Engineering, as well as administering the erosion and sediment control program for the county. The Engineering Department inspects structural problems related to county owned buildings, bridges or dams, coordinates the design of new landfill expansions, and inspects new landfill construction. The department also assists the Planning Department in assessing bonds and letters of credit. The Engineering Department is responsible for administering the countywide stormwater permitting program as required by DEQ.

GOALS:

- Manage capital improvement projects such as new buildings, building renovations, roads, and stormwater detention structures.
- Respond to citizen complaints related to stormwater problems.
- Inspect structural problems related to county-owned buildings, bridges or dams.
- Coordinate design of new landfill expansion and inspect new landfill construction.
- Review site, subdivision and erosion and sediment control plans.
- Program authority for issuance of DEQ Stormwater/Erosion and Sediment Control permits.
- Assist Planning Department in assessing bond and letter of credit amounts.

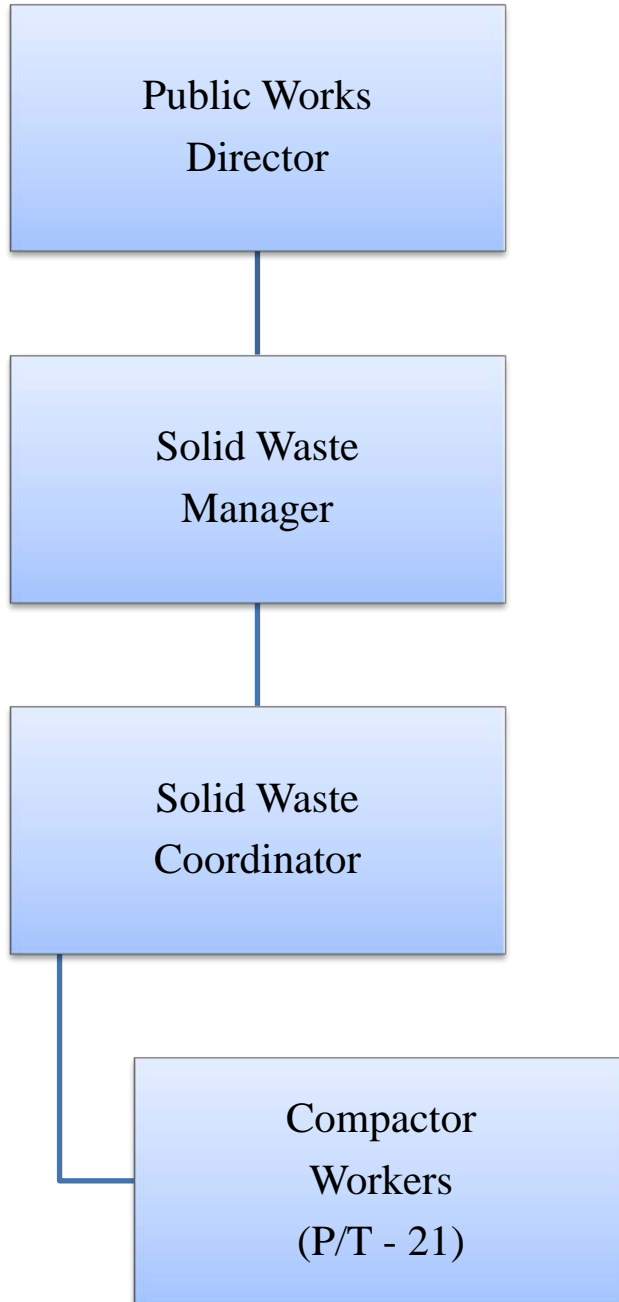
PERFORMANCE INDICATORS:

	FY 2016 Actual	FY 2017 Projected	FY 2018 Projected
Number of land disturbance permits issued	503	400	400
Number of final grading inspections performed	572	350	350
Number of residential permit applications reviewed	503	400	400
First submittal reviews (i.e., site, subdivision, rezoning, Master Development, stormwater plans and land disturbance permit applications, etc.) performed	82	50	50
Second submittal reviews (i.e., site, subdivision, rezoning, Master Development, stormwater plans and land disturbance permit applications, etc.) performed	19	25	25

BUDGET SUMMARY:

	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Estimated Budget	FY 2018 Adopted Budget	Increase/Decrease FY 2017 App. To FY 2018 Amount	%
Costs:						
Personnel	363,074	360,468	368,856	377,650	17,182	4.77%
Operating	19,668	26,279	16,863	23,031	-3,248	-12.36%
Capital/Leases	26,632	0	25,500	0	0	0.00%
TOTAL	409,374	386,747	411,219	400,681	13,934	3.60%
Revenue:						
Fees	177,175	112,700	173,294	126,150	13,450	11.93%
State/Federal	0	0	0	0	0	0.00%
Local	232,199	274,047	237,925	274,531	484	0.18%
TOTAL	409,374	386,747	411,219	400,681	13,934	3.60%
Full-time Positions	4	4	4	4	0	0.00%

Refuse Collection



REFUSE COLLECTION

4203

DESCRIPTION:

Refuse Collection is a contractual service provided to the county by an approved hauler through a one-year, option-to-renew contract. Refuse collection service is the collection and removal of Frederick County municipal solid waste from all county compactor and container sites. This service is also extended to all schools, parks, libraries, and other municipal facilities within Frederick County. The county owns or leases the sites and provides the labor and supervision necessary to maintain both appearance and function. The county provides and maintains the actual compactor and container equipment. The refuse hauler provides the dumpster units located at two sites in the western end of the county.

This budget also includes the county's recycling program.

GOALS:

- Minimize the number of pulls and maximize compaction densities from compactor sites to reduce collections costs.
- Maintain coverage at all sites to discourage illegal dumping and misuse.
- Continue to promote recycling program in order to encourage participation and increase waste diversion.
- Emphasize waste prevention as the most effective method of solid waste management.
- Continue to work with local businesses and industry regarding proper disposal options.
- Continue to maintain and upgrade services, facilities, and equipment.

PERFORMANCE INDICATORS:

	FY 2016 Actual	FY 2017 Projected	FY 2018 Projected
Refuse collected and hauled (in tons)	26,647	18,932	28,246
Household material recycled (in tons)	3,326	5,940	5,540
Recycling Rate	56%	45%	51%
Business, community, and other public outreach audience members	2,885	1,100	2,900

BUDGET SUMMARY:

	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Estimated Budget	FY 2018 Adopted Budget	Increase/Decrease FY 2017 App. To FY 2018	
					Amount	%
Costs:						
Personnel	510,123	575,694	531,408	595,248	19,554	3.40%
Operating	663,651	793,933	698,716	790,784	-3,149	-0.40%
Capital/Leases	23,806	7,340	15,725	7,340	0	0.00%
TOTAL	1,197,580	1,376,967	1,245,849	1,393,372	16,405	1.19%
Revenue:						
Fees	282,263	277,583	287,516	272,660	-4,923	-1.77%
State/Federal	0	0	0	0	0	0.00%
Local	915,317	1,099,384	958,333	1,120,712	21,328	1.94%
TOTAL	1,197,580	1,376,967	1,245,849	1,393,372	16,405	1.19%
Full-time Positions	2	2	2	2	0	0.00%

REFUSE DISPOSAL

4204

DESCRIPTION:

The operation of the Sanitary Landfill is described under the Frederick-Winchester Landfill Fund.

The budgeted amount is for an internal charge for disposal of the county trash collected from nine collection sites, plus the landfill citizen convenience area. This charge is based on the prevailing rate/ton and the charges are transferred to the Landfill Fund.

GOALS:

- Provide reliable, efficient and convenient refuse disposal options to the county's citizens.
- Curtail illegal dumping in Frederick County.
- Provide full-time staffing by part-time personnel.
- Secure site and construct new Clear Brook facility as mandated by quarry operations.
- Plan for relocation of citizen's convenience site in the Albin community.
- Convert Gore dumpster site to a compactor facility.
- Research potential lease agreement or purchase of former White Post Correction Facility property at location of Double Toll Gate convenience site.

BUDGET SUMMARY:

	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Estimated Budget	FY 2018 Adopted Budget	Increase/Decrease FY 2017 App. To FY 2018	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	399,710	569,160	441,468	589,464	20,304	3.57%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	399,710	569,160	441,468	589,464	20,304	3.57%
Revenue:						
Fees	73,754	96,264	99,027	106,020	9,756	10.13%
State/Federal	0	0	0	0	0	0.00%
Local	325,956	472,896	342,441	483,444	10,548	2.23%
TOTAL	399,710	569,160	441,468	589,464	20,304	3.57%
 Full-time Positions	 0	 0	 0	 0	 0	 0.00%

LITTER CONTROL

4205

DESCRIPTION:

The litter control budget includes personnel costs associated with providing a part-time employee for the supervision of the county's trustee litter crew and associated operating costs.

In summary, the regional adult detention center provides labor at no charge through the Community Inmate Workforce Program. The crew collects litter from along the county's roads with a focus on roads leading to the landfill. The crew also assists in the mitigation of illegal dumps and unlawful accumulations.

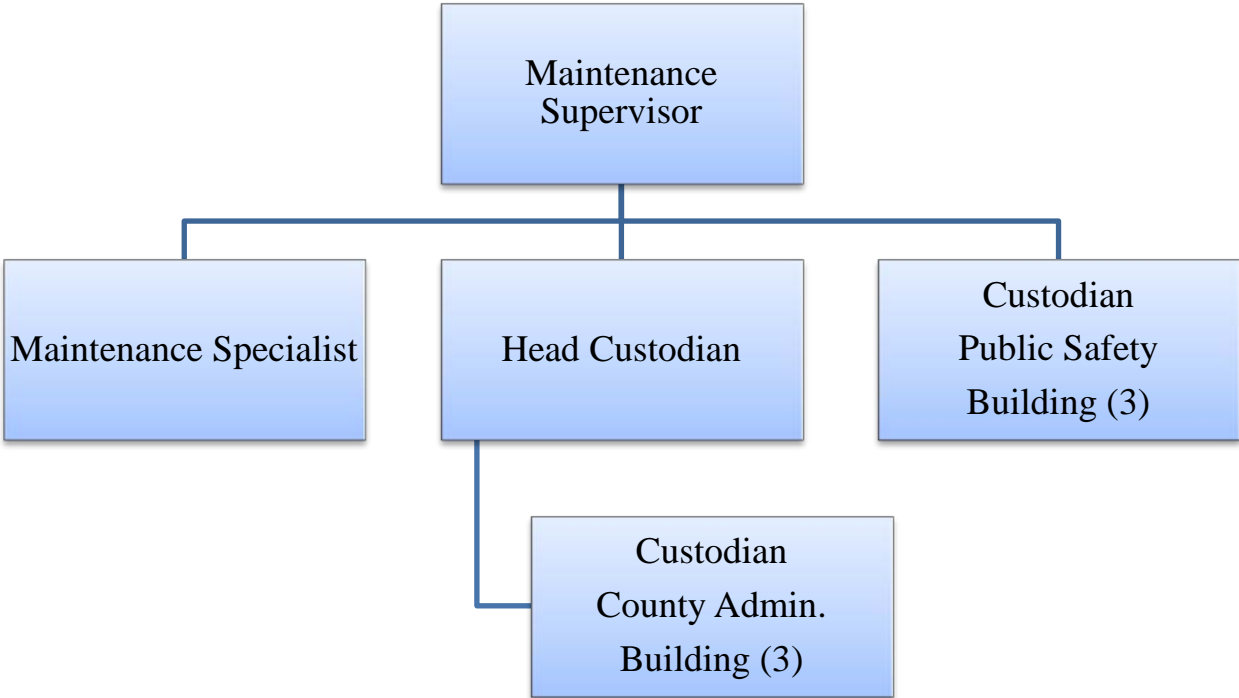
GOALS:

- Control litter along county roads, with an emphasis along the main roads leading to the landfill.
- Discourage illegal dumping and littering throughout the county.
- Increase volunteerism.
- Educate citizens regarding the costs and dangers of litter.

BUDGET SUMMARY:

	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Estimated Budget	FY 2018 Adopted Budget	Increase/Decrease FY 2017 App. To FY 2018	
					Amount	%
Costs:						
Personnel	13,852	13,144	12,516	20,339	7,195	54.74%
Operating	9,274	11,243	6,644	9,978	-1,265	-11.25%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	23,126	24,387	19,160	30,317	5,930	24.32%
Revenue:						
Fees	500	0	750	0	0	0.00%
State/Federal	15,687	15,600	15,152	15,152	-448	-2.87%
Local	6,939	8,787	3,258	15,165	6,378	72.58%
TOTAL	23,126	24,387	19,160	30,317	5,930	24.32%
Full-time Positions	0	0	0	0	0	0.00%

Maintenance



MAINTENANCE

4301

DESCRIPTION:

The Maintenance Department is responsible for cleaning, repairing, and maintaining approximately 200,000 square feet of building space, plus associated courtyards, sidewalks, and parking lots. This budget provides for the administration, personnel, and supplies associated with the maintenance of the north and south buildings of the county office complex, the Old County Courthouse which houses the Old Courthouse Civil War Museum, the Frederick County Public Safety Building, and the Frederick County Animal Shelter.

The Maintenance Department is under the direction and supervision of the Deputy County Administrator.

GOALS:

- Arrange for preventative maintenance and repairs to all building systems for the County Administration Building, Frederick County Public Safety Building, Old County Courthouse, County Animal Shelter, and new Round Hill Fire Station to include HVAC, mechanical systems and plumbing (sprinkler, fire alarm, generator, security systems).
- Schedule and track maintenance, repairs, and associated work orders in a timely and efficient manner by means of an internal work order system.
- Continue providing repair and preventative maintenance services utilizing the most effective combination of in house staff, private contractors and the Frederick County Public Schools Maintenance and Grounds Department.
- Maintain grounds, patio area and sidewalks around county office buildings, to include landscaping, mowing, and snow removal in the winter.
- Perform and/or schedule preventive maintenance to HVAC and mechanical systems, lawn care equipment, and plumbing and lighting fixtures.
- Provide daily cleaning of county office complex, the Old County Courthouse, and the Public Safety Building.

PERFORMANCE INDICATORS:

	FY 2016 Actual	FY 2017 Projected	FY 2018 Projected
Work Orders Processed – In-House	1,288	1,300	1,325
Work Orders Processed – School Maintenance	15	18	2

BUDGET SUMMARY:

	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Estimated Budget	FY 2018 Adopted Budget	Increase/Decrease FY 2017 App. To FY 2018	
					Amount	%
Costs:						
Personnel	512,906	596,457	555,252	622,949	26,492	4.44%
Operating	16,349	15,400	11,257	13,300	-2,100	-13.64%
Capital/Leases	27,964	0	0	0	0	0.00%
TOTAL	557,219	611,857	566,509	636,249	24,392	3.99%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	557,219	611,857	566,509	636,249	24,392	3.99%
TOTAL	557,219	611,857	566,509	636,249	24,392	3.99%
Full-time Positions	9	9	9	9	0	0.00%

COUNTY OFFICE BUILDINGS

4304

DESCRIPTION:

The operating budget for the Maintenance Department provides for the payment of utilities, janitorial supplies, repair and maintenance supplies and related labor costs and expenses, maintenance service contracts, etc. for the county office complex, Old County Courthouse and the Public Safety Building. In addition, this budget includes Frederick County's fifty percent (50%) share in the costs associated with the operation and maintenance of the Winchester-Frederick County Joint Judicial Center.

The County Office Buildings budget is under the direction and supervision of the Deputy County Administrator.

The increase in this budget can be attributed to an increase in the budgeted amount for the County's share for the Joint Judicial Center as well as a heat pump replacement for the County Administration Building.

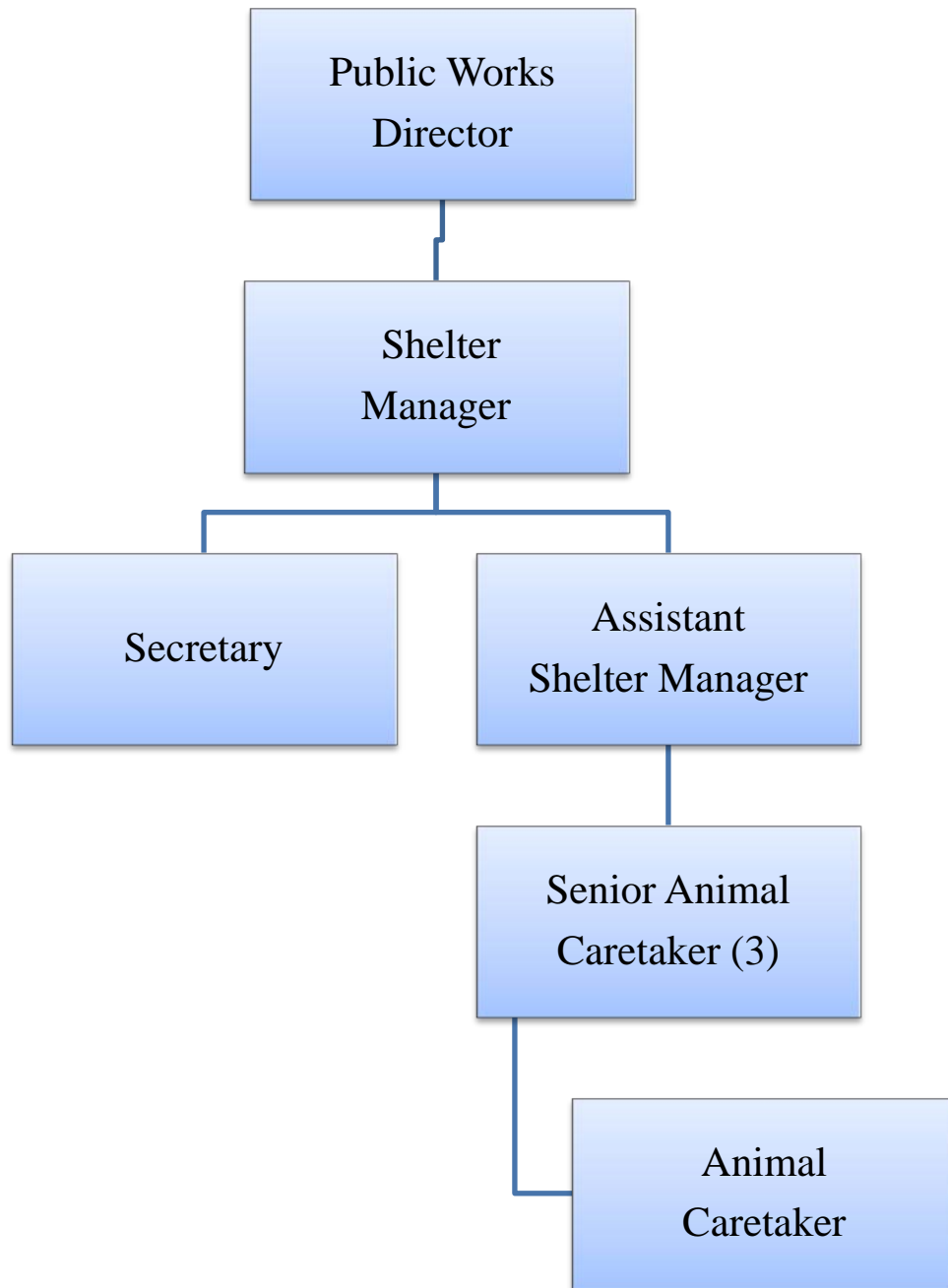
GOALS:

- Evaluate the performance of the Consolidated Maintenance Agreement between the County and the County School System to determine whether it remains a beneficial agreement.
- Track and monitor expenses related to the maintenance of the buildings and grounds, cost of utilities, and contracted services at the 107 North Kent Street complex, the Old Courthouse Civil War Museum, Frederick County Public Safety Building, and Millwood and Round Hill Fire Stations.
- Provide quality repair and preventative maintenance services for the best value possible.

BUDGET SUMMARY:

	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Estimated Budget	FY 2018 Adopted Budget	Increase/Decrease FY 2017 App. To FY 2018	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	1,082,082	1,190,578	946,412	1,333,618	143,040	12.01%
Capital/Leases	0	0	238,959	40,000	40,000	100.00%
TOTAL	1,082,082	1,190,578	1,185,371	1,373,618	183,040	15.37%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	189,444	0	0	0	0	0.00%
Local	892,638	1,190,578	1,185,371	1,373,618	183,040	15.37%
TOTAL	1,082,082	1,190,578	1,185,371	1,373,618	183,040	15.37%
Full-time Positions	0	0	0	0	0	0.00%

Animal Shelter



ANIMAL SHELTER

4305

DESCRIPTION:

The operation of the Frederick County Animal Care Facility is supervised by a Shelter Manager. The shelter handles about 800 dogs per year and 2,200 cats per year. The shelter is cleaned and disinfected daily and is open six days a week. All stray animals are held a minimum of seven or twelve days as set forth by state law. If the animals are neither adopted or reclaimed, they are disposed of by euthanasia.

GOALS:

- Promote spay/neutering of all animals (cats and dogs) at time of adoption.
- Increase adoptions, therefore, decreasing the number of animals to be destroyed.
- Continue to improve information technology.
- Provide humane education to the community.
- Provide staff career training in the animal care field.

PERFORMANCE INDICATORS:

	FY 2016 Actual	FY 2017 Projected	FY 2018 Projected
Number of dogs adopted or reclaimed	710	850	750
Adoption and reclamation rate for dogs	90%	90%	90%
Number of cats adopted or reclaimed	397	290	300
Adoption and reclamation rate for cats	19%	15%	15%
Number of rabies clinics held	2	2	2
Number of animal vaccinated at rabies clinics	439	500	450
Business, community, and other public events attended	14	12	12

BUDGET SUMMARY:

	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Estimated Budget	FY 2018 Adopted Budget	Increase/Decrease FY 2017 App. To FY 2018	
					Amount	%
Costs:						
Personnel	441,627	462,868	454,104	492,155	29,287	6.33%
Operating	156,312	159,123	143,283	155,383	-3,740	-2.35%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	597,939	621,991	597,387	647,538	25,547	4.11%
Revenue:						
Fees	104,528	80,000	117,159	80,000	0	0.00%
State/Federal	2,318	1,800	2,981	2,010	210	11.67%
Local	491,093	540,191	477,247	565,528	25,337	4.69%
TOTAL	597,939	621,991	597,387	647,538	25,547	4.11%
Full-time Positions	7	7	7	7	0	0.00%

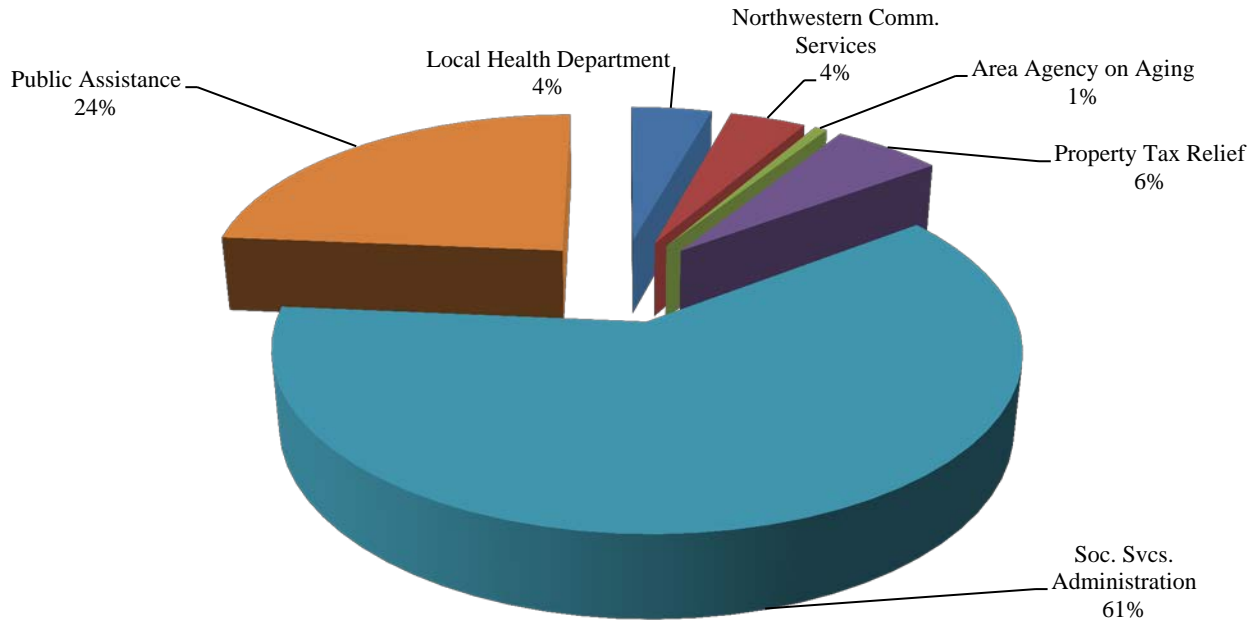
Health & Welfare



Winchester Medical Center
Winchester, Virginia
Established 1903

Health and Welfare

	2016 Actual	2017 Budget	2018 Adopted Budget	Increase (Decrease) FY 2017 to FY 2018	
				Amount	%
Local Health Department	\$301,000	\$393,867	\$398,774	\$4,907	1.25%
Northwestern Comm. Services	318,000	343,440	377,784	34,344	10.00%
Area Agency on Aging	60,000	63,000	63,000	0	0.00%
Property Tax Relief	529,607	520,000	540,000	20,000	3.85%
Social Services. Administration	4,827,092	5,357,062	5,702,151	345,089	6.44%
Public Assistance	1,969,374	2,023,552	2,190,967	167,415	8.27%
HEALTH AND WELFARE	\$8,005,073	\$8,700,921	\$9,272,676	\$571,755	6.57%



LOCAL HEALTH DEPARTMENT

5101

DESCRIPTION:

Frederick County is serviced by a health department which is both State and locally financed. This Health Department arrangement is under what is termed the "State-Local Cooperative Plan". The services rendered by the Health Department are classified as follows: the collection and analysis of vital statistics to determine public health needs; the control of communicable and venereal diseases; the control of tuberculosis; provide maternal and child health care for indigent patients under twenty-one who suffer from a crippling disease; provide family planning; provide home health care services; provide generalized outpatient care for needy patients; provide public health education to the community; provide dental care to the school aged population; provide nutrition programs for certain categories of women, infants and children; and provide for sanitation inspections involving the installation of sewage disposal facilities, protection of private water supplies, surveillance of solid waste disposal facilities and the investigations of complaints, nuisances, etc.

GOALS:

- Provide adequate and affordable health care for citizens of Frederick County.
- Provide educational programs that are beneficial to county citizens.

BUDGET SUMMARY:

	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Estimated Budget	FY 2018 Adopted Budget	Increase/Decrease FY 2017 App. To FY 2018	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	301,000	393,867	393,867	398,774	4,907	1.25%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	301,000	393,867	393,867	398,774	4,907	1.25%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	301,000	393,867	393,867	398,774	4,907	1.25%
TOTAL	301,000	393,867	393,867	398,774	4,907	1.25%
Full-time Positions	0	0	0	0	0	0.00%

NORTHWESTERN COMMUNITY SERVICES

5205

DESCRIPTION:

This activity encompasses the county payment to Northwestern Community Services (NWCS). NWCS is a public non-profit agency providing comprehensive mental health, mental retardation and substance abuse services to the City of Winchester and the counties of Clarke, Frederick, Shenandoah, Page and Warren. Programs provided include: outpatient/counseling and emergency services for adults, families and children with mental health, mental retardation and substance abuse issues; programs for people with serious mental illness - psychosocial day treatment and housing assistance; short-term overnight crisis services for adults; residential services; Parent-Infant Education (PIE) services; services for homeless; in-home, mentoring and school-based services for children; prevention and early intervention. Northwestern Community Services continues to develop and implement quality services and programs for all communities in its service area.

GOALS:

- Help clients achieve maximum independence, productivity and integration within the community.
- Promote the positive mental well-being of the community.
- Cooperate and coordinate with all existing service providers, both public and private.
- Provide comprehensive services to all segments of the community, especially those who continue to lack access to services.
- Periodically identify and assess the unmet needs of the community and continuously monitor the changing nature of those needs.
- Work within the guidelines established by funding and regulatory agencies and within the intent of relevant legislation.

BUDGET SUMMARY:

	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Estimated Budget	FY 2018 Adopted Budget	Increase/Decrease	
					FY 2017 App. To FY 2018 Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	318,000	343,440	343,440	377,784	34,344	10.00%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	318,000	343,440	343,440	377,784	34,344	10.00%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	318,000	343,440	343,440	377,784	34,344	10.00%
TOTAL	318,000	343,440	343,440	377,784	34,344	10.00%
 Full-time Positions	 0	 0	 0	 0	 0	 0.00%

AREA AGENCY ON AGING

5305

DESCRIPTION:

This budget consists of Frederick County's contribution to the Shenandoah Area Agency on Aging. This agency 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.

GOALS:

- Provide cost effective community services and to avoid inappropriate nursing home placement while maintaining independence.

BUDGET SUMMARY:

	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Estimated Budget	FY 2018 Adopted Budget	Increase/Decrease FY 2017 App. To FY 2018	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	60,000	63,000	63,000	63,000	0	0.00%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	60,000	63,000	63,000	63,000	0	0.00%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	60,000	63,000	63,000	63,000	0	0.00%
TOTAL	60,000	63,000	63,000	63,000	0	0.00%
 Full-time Positions	 0	 0	 0	 0	 0	 0.00%

PROPERTY TAX RELIEF FOR ELDERLY/HANDICAPPED/VETERANS

5306

DESCRIPTION:

This activity represents revenue foregone as a result of the property tax relief for the elderly and the handicapped and includes relief for 100% totally disabled veterans, whose disability is fully service connected.

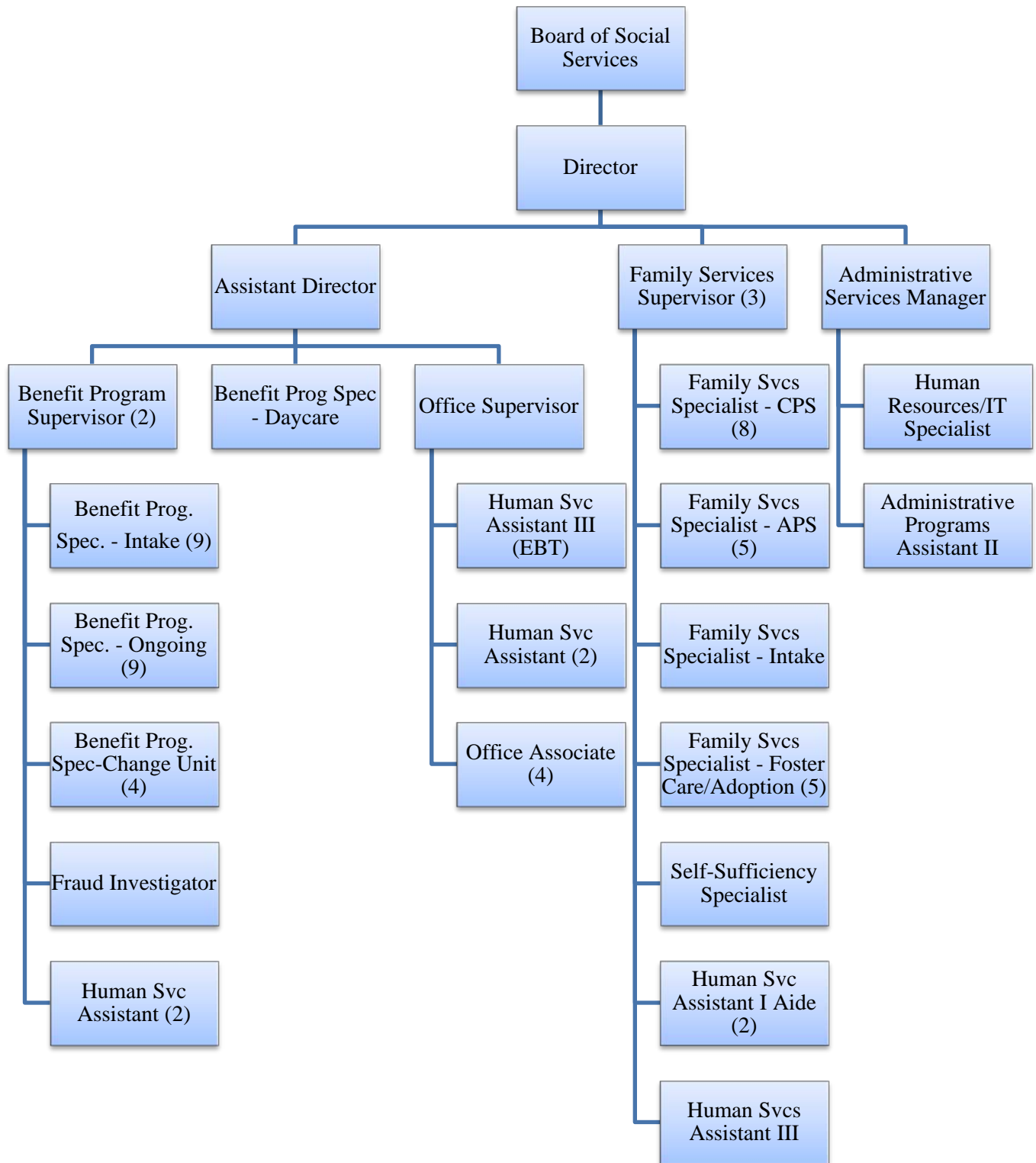
GOALS:

- Provide adequate assistance with property tax relief to elderly and/or handicapped citizens of Frederick County who meet the Frederick County Code requirements for income and net worth.
- Provide assistance and implementation of real estate tax relief for disabled veterans that qualify by state legislative definitions.

BUDGET SUMMARY:

	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Estimated Budget	FY 2018 Adopted Budget	Increase/Decrease FY 2017 App. To FY 2018	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	529,607	520,000	520,000	540,000	20,000	3.85%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	529,607	520,000	520,000	540,000	20,000	3.85%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	529,607	520,000	520,000	540,000	20,000	3.85%
TOTAL	529,607	520,000	520,000	540,000	20,000	3.85%
Full-time Positions	0	0	0	0	0	0.00%

Social Services Department



SOCIAL SERVICES ADMINISTRATION

5316

DESCRIPTION:

The Department of Social Services administers a broad range of benefit and service programs to eligible Frederick County residents. Benefit programs include Supplemental Nutrition Assistance Program (SNAP), Medicaid, Temporary Assistance to Needy Families (TANF), Energy Assistance, Day Care Assistance, Auxiliary Grants to pay for Assisted Living Facilities for elderly and disabled individuals, and Employment Services (VIEW). Service programs include Child Protective Services, Adult Protective Services, Adult Services including Companion Services to maintain elderly and disabled individuals in their own homes, Foster Care, Adoption and Family Services.

The increase in this budget can be attributed to five new positions; four approved during FY 2017 and one approved for FY 2018.

GOALS:

- Work with State IT and County IT to transition to a shared support model.
- With all benefit programs now operational in the state case management system (VaCMS), work to streamline business practices in order to offer the best possible customer service to clients.
- Develop a succession plan in order to maintain continuity during staff transition.
- Continue to develop relationships with partner agencies and the community to improve systems of care and wrap around services to better meet the needs of the community and its changing demographics.
- Implement a plan that will ensure worker safety.

DEPARTMENTAL ACCOMPLISHMENTS:

- Successfully transitioned all remaining benefit programs in the state's case management system (VaCMS) while maintaining mandated processing times and maintaining very low overdue renewals.
- Had no findings on the two internal and one external audits conducted during the fiscal year.
- Had only eight staff leave employment during the fiscal year, leaving the agency with a turnover percentage of only 12%.
- Added new APS Supervisor position in order to better manage increased caseloads.

BUDGET SUMMARY:

	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Estimated Budget	FY 2018 Adopted Budget	Increase/Decrease FY 2017 App. To FY 2018	
					Amount	%
Costs:						
Personnel	4,348,822	4,775,462	4,580,621	5,062,746	287,284	6.02%
Operating	300,613	355,000	333,207	366,455	11,455	3.23%
Capital/Leases	177,657	226,600	256,349	256,600	30,000	13.24%
TOTAL	4,827,092	5,357,062	5,170,177	5,685,801	328,739	6.14%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	2,649,207	2,617,746	2,831,593	2,864,765	239,769	9.16%
Local	2,177,885	2,739,316	2,338,584	2,821,036	88,970	3.25%
TOTAL	4,827,092	5,357,062	5,170,177	5,685,801	328,739	6.14%
Full-time Positions	67	67	72	72	5	7.46%

PUBLIC ASSISTANCE

5317

DESCRIPTION:

Public Assistance programs administered by the Frederick County Department of Social Services include: Auxiliary Grant Program, Aid to Dependent Children - Foster Care (AFDC-FC), Emergency Assistance to Needy Families/Children, Special Needs and Subsidized Adoption, Adult Protective Services, Day Care, Respite Care, Independent Living, Refugee Services and Foster Care Training and Recruitment.

GOALS:

- Improve communication between benefits unit and services unit to ensure clients receive the best service possible by developing a “teaming” concept for identified families.
- Continue to train CPS and APS staff and come up with tools to ensure cases are completed thoroughly and timely in order to meet mandated deadlines.
- Increase the number of relative placements for foster children in order to limit the number of children placed out of the area and/or in Therapeutic Foster Homes.
- Reduce the number of placements for foster children by providing supportive services to preserve placements.
- Increase the number of VIEW clients who leave the program by successfully secure and maintain employment for a period of one year.

PERFORMANCE INDICATORS:

	FY 2016	FY 2017	FY 2018
	Actual	Projected	Projected
Number of children served in Foster Care during year	60	85	65
Percent of children discharged to permanency during the fiscal year	94%	90%	94%
Number of VIEW clients served	56	60	50
Number of valid complaints of child abuse/neglect received	936	450	900
% valid CPS reports where response was made w/in priority response time	79%	97%	90%
Number of children receiving on-going child protective services	117	85	125
Percent of children who were diverted from foster care	93%	85%	90%
Number of complaints of Adult Abuse/Neglect/Exploitation received	355	350	425
% valid APS reports where response made w/in assigned response time	92.5%	94%	94%
Number of SNAP applications	2,112	2,500	2,200
% timeliness of SNAP application processing	99.08%	98%	98%
Number of TANF applications	498	575	450
% timeliness of TANF application processing	98.91%	98%	98%
Number of Medicaid applications	3,491	3,500	3,500
Average monthly caseload	7,413	7,300	7,500

BUDGET SUMMARY:

	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Estimated Budget	FY 2018 Adopted Budget	Increase/Decrease FY 2017 App. To FY 2018	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	1,969,374	2,023,552	2,025,984	2,207,317	183,765	9.08%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	1,969,374	2,023,552	2,025,984	2,207,317	183,765	9.08%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	1,887,128	1,880,470	1,929,326	2,058,812	178,342	9.48%
Local	82,246	143,082	96,658	148,505	5,423	3.79%
TOTAL	1,969,374	2,023,552	2,025,984	2,207,317	183,765	9.08%
Full-time Positions	0	0	0	0	0	0.00%

Community College



Lord Fairfax Community College
Middletown, Virginia
Founded 1970

COMMUNITY COLLEGE

6401

DESCRIPTION:

This activity consists of the contribution to Lord Fairfax Community College based on Frederick 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. The College takes pride in serving the citizens of Clarke, Fauquier, Frederick, Page, Rappahannock, Shenandoah and Warren counties and the City of Winchester.

The College is governed by policies set by the State Board for Community Colleges with support and guidance from the Lord Fairfax Community College Board. It is financed primarily with state funds, supplemented by contributions from the participating localities and by tuition fees.

Lord Fairfax Community College is dedicated to being a true community college committed to excellence in all its programs and services while maintaining flexibility, accessibility and responsiveness.

GOALS:

- Serve more students by expanding traditional and non-traditional offerings by adding at least two on-line degree programs, by increasing the number of courses offered on weekends and through other accelerated options, by serving more dual enrolled students, and by adding apprenticeship, internship and certification programs.
- Enhance students' chances for success by increasing student retention and graduation by at least five percent annually through an enhanced program of support services responsive to the diverse needs of learners.
- Connect with the community by identifying needs of various groups in the community and providing programs and services conveniently located to them.
- Implement a fully integrated fundraising plan that includes annual, corporate, in-kind, planned giving, capital, grant writing and political action programs.

BUDGET SUMMARY:

	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Estimated Budget	FY 2018 Adopted Budget	Increase/Decrease FY 2017 App. To FY 2018	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	56,000	78,819	78,819	76,320	-2,499	-3.17%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	56,000	78,819	78,819	76,320	-2,499	-3.17%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	56,000	78,819	78,819	76,320	-2,499	-3.17%
TOTAL	56,000	78,819	78,819	76,320	-2,499	-3.17%
Full-time Positions	0	0	0	0	0	0.00%

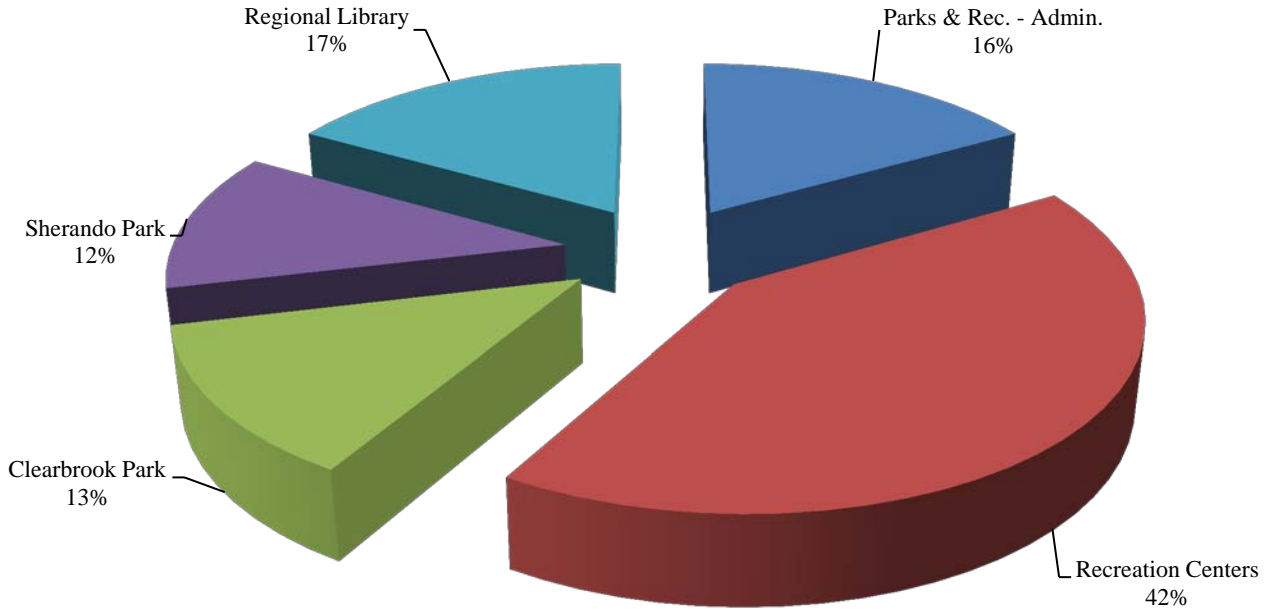
Parks, Recreation & Cultural



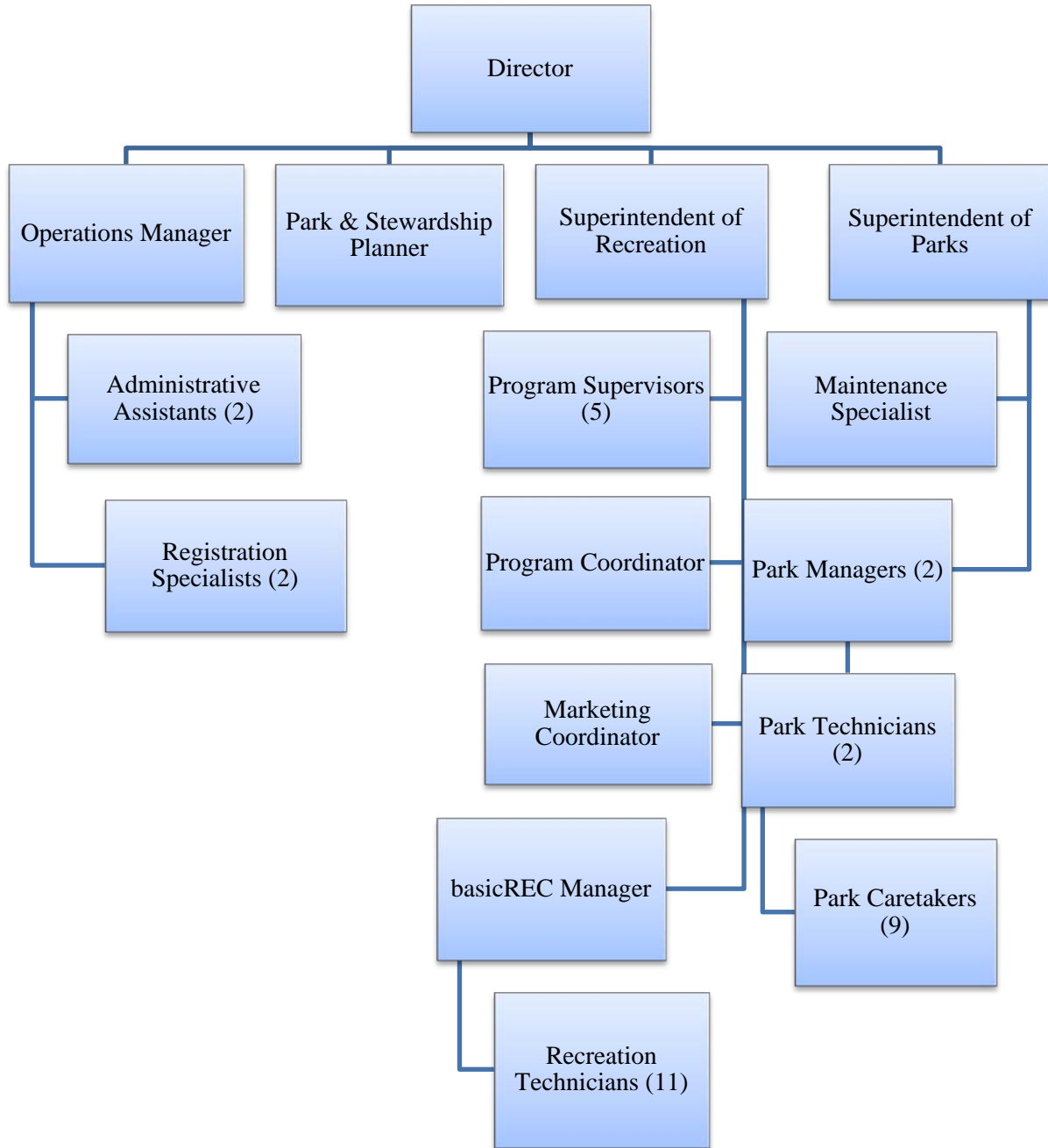
Clearbrook Park
Clearbrook, Virginia

Parks, Recreation & Cultural

	2016 Actual	2017 Budget	2018 Adopted Budget	Increase (Decrease) FY 2017 to FY 2018	
				Amount	%
Parks & Rec. – Admin.	\$1,026,238	\$707,341	\$1,086,658	\$379,317	53.63%
Parks Maintenance	1,222,422	1,062,790	0	-1,062,790	-100.00%
Recreation Centers	2,025,413	2,707,142	2,712,360	5,218	0.19%
Clearbrook Park	558,353	388,922	829,854	440,932	113.37%
Sherando Park	390,706	410,398	778,774	368,376	89.76%
Regional Library	862,665	942,357	1,087,901	145,544	15.44%
PARKS, RECREATION & CULTURAL	\$6,085,797	\$6,218,950	\$6,495,547	\$276,597	4.45%



Parks and Recreation



PARKS AND RECREATION - ADMINISTRATION

7101

DESCRIPTION:

The Administrative Division's portion of the operating budget accounts for the administration, registration, public information, and all functions which are not specifically covered by the Parks or Recreation Division budgets.

The increase for FY 2018 is due to the restructuring of the department including the elimination of the Parks Maintenance Budget with those personnel and expenditures being distributed among the other parks budgets.

GOALS:

- Identify and secure funding to support aspirations.
- Increase capabilities and knowledge of staff.
- Increase awareness of Parks and Recreation.
- Develop new and improve existing facilities.

PERFORMANCE INDICATORS:

	FY 2016 Actual	FY 2017 Projected	FY 2018 Projected
% transactions using P-Card	81%	90%	85%
Site Plan reviews by staff	16	12	18
Parks & Rec Policy Revisions	9	5	5
Donations received in \$	\$40,309	\$65,581	\$59,715
Number of Volunteers	250	250	250
Miles of Shared Use Trails	--	--	5.85
Miles of Mountain Bike Trails	--	--	4.5

BUDGET SUMMARY:

	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Estimated Budget	FY 2018 Adopted Budget	Increase/Decrease FY 2017 App. To FY 2018	
					Amount	%
Costs:						
Personnel	699,025	490,679	509,940	888,649	397,970	81.11%
Operating	229,980	211,971	169,088	193,118	-18,853	-8.89%
Capital/Leases	97,233	4,691	5,064	4,891	200	4.26%
TOTAL	1,026,238	707,341	684,092	1,086,658	379,317	53.63%
Revenue:						
Fees	329,034	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	697,204	707,341	684,092	1,086,658	379,317	53.63%
TOTAL	1,026,238	707,341	684,092	1,086,658	379,317	53.63%
Full-time Positions	7	6	6	10	4	66.67%

PARKS MAINTENANCE

7103

DESCRIPTION:

The proposed budget reflects the full-time personnel and resources needed to maintain Clearbrook and Sherando Parks. This budget also contains the needed resources to operate five community centers, two outdoor swimming pools, paddleboats, and provide four special events held in the parks.. The Parks Maintenance budget also reflects funds needed to maintain the grounds and athletic fields at all Frederick County Public School sites, the Old Frederick County Courthouse, Public Safety Building and the VDOT Right-Of-Way along Warrior Drive adjacent to Sherando Park.

This budget has been eliminated and the personnel and expenditures have been distributed to other parks budgets.

GOALS:

- Provide tools and equipment necessary to effectively and efficiently do the job.
- Enhance customer service.
- Environmental stewardship.

PERFORMANCE INDICATORS:

	FY 2016 Actual	FY 2017 Projected	FY 2018 Projected
Number of acres maintained	677	687	--
Number of locations maintained	29	31	--
Number of Playgrounds maintained	7	7	--
Number of athletic field preparations	853	890	--
Miles of Shared Use Trails	4.75	4.75	--
Miles of Mountain Bike Trails	4.5	4.5	--
Winter Wonderland Attendance	40,000	30,000	--

BUDGET SUMMARY:

	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Estimated Budget	FY 2018 Adopted Budget	Increase/Decrease FY 2017 App. To FY 2018	
					Amount	%
Costs:						
Personnel	949,152	1,001,079	952,032	0	-1,001,079	-100.00%
Operating	71,116	61,711	62,161	0	-61,711	-100.00%
Capital/Leases	202,154	0	94,643	0	0	0.00%
TOTAL	1,222,422	1,062,790	1,108,836	0	-1,062,790	-100.00%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	1,222,422	1,062,790	1,108,836	0	-1,062,790	-100.00%
TOTAL	1,222,422	1,062,790	1,108,836	0	-1,062,790	-100.00%
 Full-time Positions	 16	 16	 16	 0	 -16	 -100.00%

RECREATION CENTERS

7104

DESCRIPTION:

The Recreation Division budget accounts for the operation of the Recreation Division including basicREC, Camp basicREC, Sports and Athletics, Lifetime Leisure, Trips, and Senior Programs.

GOALS:

- Align program offerings with community needs.
- Increase attractiveness and awareness of programs.
- Enhance customer service.

PERFORMANCE INDICATORS:

	FY 2016 Actual	FY 2017 Projected	FY 2018 Projected
Number of Programs Offered	157	162	166
Number of Program Participants	45,934	50,499	77,686
Average daily attendance at basicREC	550	525	550
Average daily attendance at Camp basicREC	250	250	250
Number of large special events	8	9	10
Number of Special Olympics registrations	281	290	290
Number of E-Mail Blasts	30	30	30
Number of Facebook fans	6,600	8,500	9,500
Winter Wonderland Attendance	--	--	35,000

BUDGET SUMMARY:

	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Estimated Budget	FY 2018 Adopted Budget	Increase/Decrease FY 2017 App. To FY 2018	
					Amount	%
Costs:						
Personnel	1,582,207	1,964,575	2,004,672	1,944,308	-20,267	-1.03%
Operating	443,206	742,567	516,539	768,052	25,485	3.43%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	2,025,413	2,707,142	2,521,211	2,712,360	5,218	0.19%
Revenue:						
Fees	1,805,717	2,344,158	2,180,499	2,592,471	248,313	10.59%
State/Federal	0	0	0	0	0	0.00%
Local	219,696	362,984	340,712	119,889	-243,095	-66.97%
TOTAL	2,025,413	2,707,142	2,521,211	2,712,360	5,218	0.19%
Full-time Positions	17	18	18	18	0	0.00%

CLEARBROOK PARK

7109

DESCRIPTION:

The Clearbrook Park budget contains all the necessary funds to maintain the 55 acre Clearbrook Park, three Neighborhood parks, two Frederick County Public Schools (FCPS) high schools, two FCPS middle schools, seven FCPS elementary schools, two additional FCPS building grounds, and the Old Frederick County Courthouse lawn.

The increase for FY 2018 is due to the restructuring of the department including the elimination of the Parks Maintenance Budget with those personnel and expenditures being distributed among the other parks budgets.

GOALS:

- Provide tools and equipment necessary to effectively and efficiently do the job.
- Enhance customer service.
- Environmental stewardship.

PERFORMANCE INDICATORS:

	FY 2016 Actual	FY 2017 Projected	FY 2018 Projected
Number of acres maintained	--	--	222.5
Number of locations maintained	--	--	18
Number of Playgrounds maintained	--	--	4
Number of athletic field preparations	--	--	409

BUDGET SUMMARY:

	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Estimated Budget	FY 2018 Adopted Budget	Increase/Decrease FY 2017 App. To FY 2018	
					Amount	%
Costs:						
Personnel	165,188	149,429	188,340	578,686	429,257	287.26%
Operating	284,028	234,843	160,475	246,518	11,675	4.97%
Capital/Leases	109,137	4,650	29,183	4,650	0	0.00%
TOTAL	558,353	388,922	377,998	829,854	440,932	113.37%
Revenue:						
Fees	271,587	232,528	237,139	245,000	12,472	5.36%
State/Federal	0	0	0	0	0	0.00%
Local	286,766	156,394	140,859	584,854	428,460	273.96%
TOTAL	558,353	388,922	377,998	829,854	440,932	113.37%
Full-time Positions	0	0	0	7	7	100.00%

SHERANDO PARK

7110

DESCRIPTION:

The Sherando Park budget contains all the necessary funds to maintain the 334 acre Sherando Park and the grounds at one Frederick County Public Schools (FCPS) high school, two FCPS middle schools, five FCPS elementary schools, Frederick County Public Safety Building, and Warrior Drive Right-Of-Way.

The increase for FY 2018 is due to the restructuring of the department including the elimination of the Parks Maintenance Budget with those personnel and expenditures being distributed among the other parks budgets.

GOALS:

- Provide tools and equipment necessary to effectively and efficiently do the job.
- Enhance customer service.
- Environmental stewardship.

PERFORMANCE INDICATORS:

	FY 2016 Actual	FY 2017 Projected	FY 2018 Projected
Number of acres maintained	--	--	464.5
Number of locations maintained	--	--	13
Number of Playgrounds maintained	--	--	3
Number of athletic field preparations	--	--	481

BUDGET SUMMARY:

	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Estimated Budget	FY 2018 Adopted Budget	Increase/Decrease FY 2017 App. To FY 2018	
					Amount	%
Costs:						
Personnel	159,090	160,275	147,108	522,501	362,226	226.00%
Operating	185,829	243,123	133,578	252,073	8,950	3.68%
Capital/Leases	45,787	7,000	75,535	4,200	-2,800	-40.00%
TOTAL	390,706	410,398	356,221	778,774	368,376	89.76%
Revenue:						
Fees	192,509	167,072	178,333	226,400	59,328	35.51%
State/Federal	0	0	0	0	0	0.00%
Local	198,197	243,326	177,888	552,374	309,048	127.01%
TOTAL	390,706	410,398	356,221	778,774	368,376	89.76%
Full-time Positions	0	0	0	6	6	100.00%

REGIONAL LIBRARY

7302

DESCRIPTION:

This budget contains the contribution to the regional library facility (Handley Library) located in downtown Winchester and the Bowman Library located in Frederick County. The Handley Regional Library provides public library service to the citizens of Frederick County, Clarke County and the City of Winchester.

GOALS:

- Contribute an accurate amount to the regional library based on county usage.
- Study, write and revise Regional Library policies.
- Investigate the most cost-effective means to bring electronic resources to the greatest number of library users.

BUDGET SUMMARY:

	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Estimated Budget	FY 2018 Adopted Budget	Increase/Decrease FY 2017 App. To FY 2018	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	862,665	942,357	942,357	1,087,901	145,544	15.44%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	862,665	942,357	942,357	1,087,901	145,544	15.44%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	862,665	942,357	942,357	1,087,901	145,544	15.44%
TOTAL	862,665	942,357	942,357	1,087,901	145,544	15.44%
 Full-time Positions	 0	 0	 0	 0	 0	 0.00%

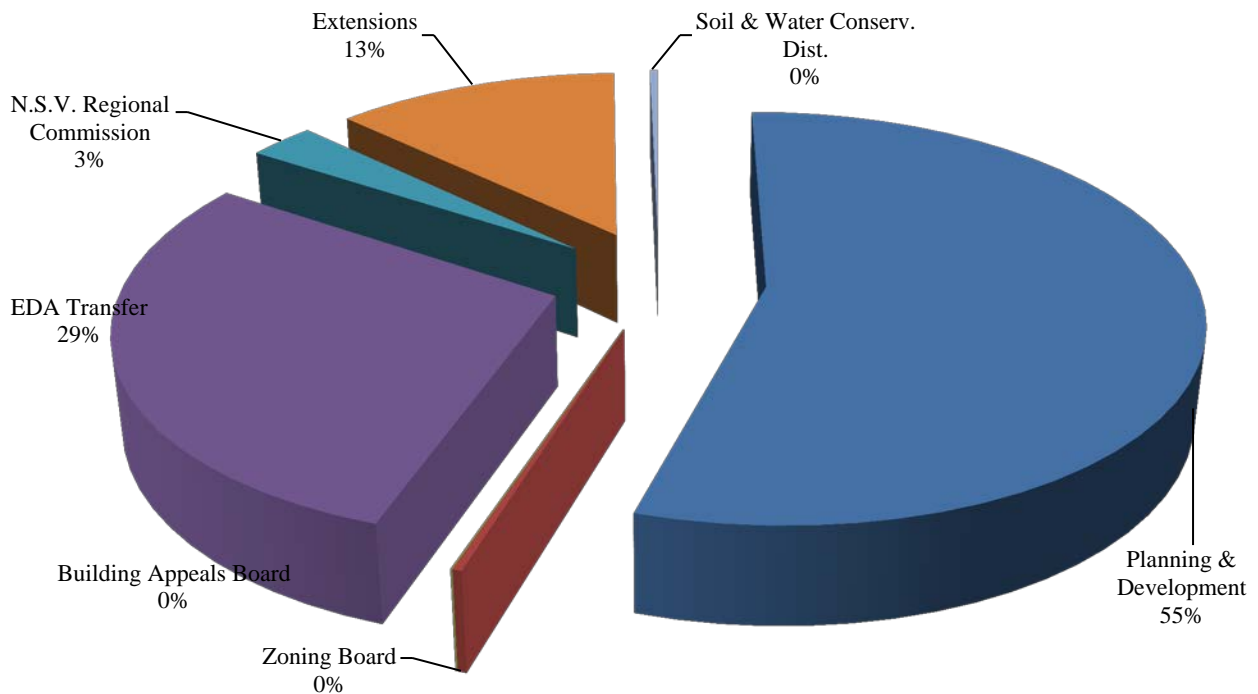
Community Development



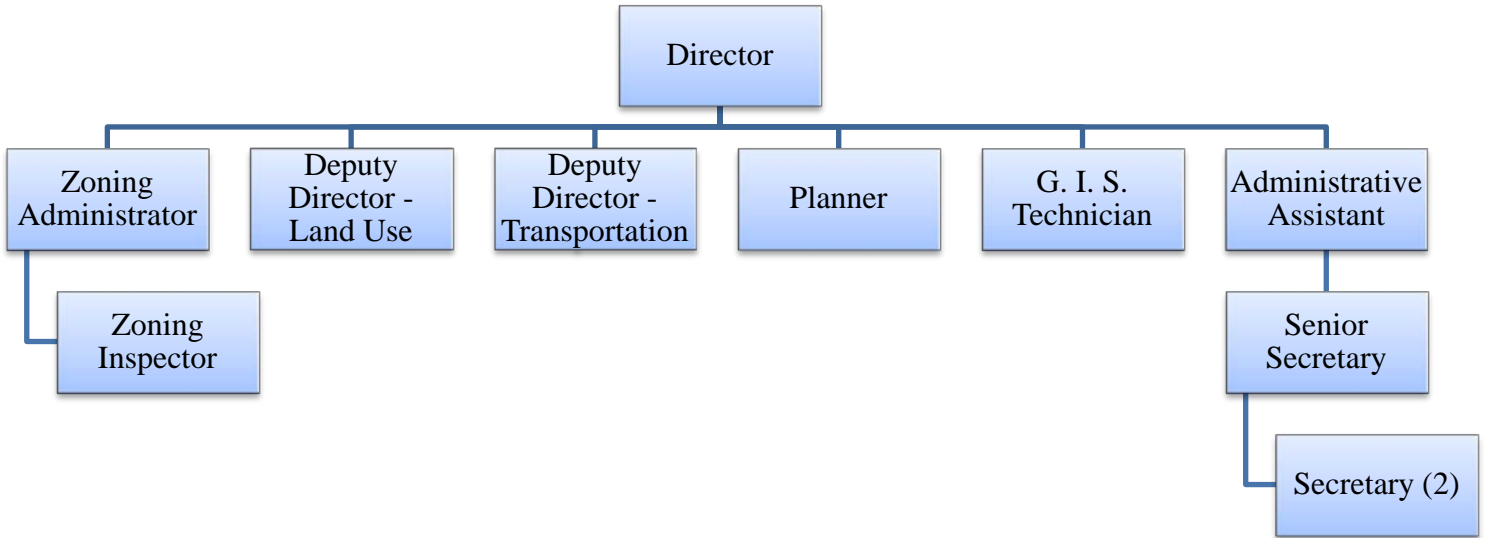
Mary Jane and James L. Bowman Library
Stephens City, Virginia
Opened July 2001

Community Development

	2016 Actual	2017 Budget	2018 Adopted Budget	Increase (Decrease) FY 2017 to FY 2018	
				Amount	%
Planning & Development	\$1,022,403	\$1,076,086	\$1,097,998	\$21,912	2.04%
EDA Transfer	872,948	570,245	582,770	12,525	2.20%
Zoning Board	4,840	6,368	6,013	- 355	-5.57%
Building Appeals Board	0	550	561	11	2.00%
N.S.V. Regional Commission	45,301	45,915	58,359	12,444	27.10%
Soil & Water Conservation	7,000	7,000	7,000	0	0.00%
Extension	215,528	242,000	251,216	9,216	3.81%
COMMUNITY DEVELOPMENT	\$2,168,020	\$1,948,164	\$2,003,917	\$55,753	2.86%



Planning and Development



PLANNING AND DEVELOPMENT

8101

DESCRIPTION:

The Department of Planning and Development develops an annual work program which includes long-range planning projects, current planning projects and daily administrative activities. The work program is developed by the Director and is approved by the Board of Supervisors following review by the County Administrator. Long-range planning projects consist of comprehensive policy planning, transportation planning, historic preservation, land use planning, agricultural and conservation planning and capital improvements planning. Current planning projects consist of zoning ordinance review, subdivision ordinance review, transportation grant administration, battlefield and historic preservation grant administration and special projects assigned by the Board of Supervisors, the Planning Commission and the County Administrator. Daily administrative activities include application reviews and customer service pertaining to rezonings, master development plans, site development plans, subdivision design plans, conditional use permits and variances; major rural subdivision and minor rural subdivision plat review; building permit review; Public Improvement Plan Review, assistance with general inquiries; violation inspection and administration, and agenda preparation.

GOALS:

- Maintain and improve the planning process in order to manage growth and development in Frederick County.
- Maintain an up-to-date Comprehensive Plan that is responsive to changing situations and anticipated future needs.
- Develop and maintain a computerized information system in order to better monitor development and aid in the collection and analysis of information to support planning decisions.
- Develop and implement methods to preserve key historic sites that can be used to support tourism.
- Provide useful and accurate information and advice to the Board of Supervisors, Planning Commission, County Administrator, public agencies, developers and the general public.
- Provide opportunities for public involvement and education in the planning process.
- Develop and maintain policies/processes to ensure that new development provides for its share of cost of new infrastructure.

PERFORMANCE INDICATORS:

	FY 2016 Actual	FY 2017 Projected	FY 2018 Projected
Number of rezoning applications reviewed	12	8	8
Number of master development plans reviewed	3	5	4
Number of site development plans reviewed	52	40	40
Number of conditional use permits and variances	12	6	12
Number of subdivision plans reviewed	4	14	6
Number of lots platted	240	400	200
Number of zoning violations	124	180	120
Number of Planning Commission meetings held and supported	17	24	24

BUDGET SUMMARY:

	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Estimated Budget	FY 2018 Adopted Budget	Increase/Decrease FY 2017 App. To FY 2018	
					Amount	%
Costs:						
Personnel	960,963	990,102	983,964	1,017,703	27,601	2.79%
Operating	61,440	85,984	58,243	80,295	-5,689	-6.62%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	1,022,403	1,076,086	1,042,207	1,097,998	21,912	2.04%
Revenue:						
Fees	542,216	243,418	414,238	350,496	107,078	43.99%
State/Federal	0	0	0	0	0	0.00%
Local	480,187	832,668	627,969	747,502	-85,166	-10.23%
TOTAL	1,022,403	1,076,086	1,042,207	1,097,998	21,912	2.04%
Full-time Positions	11	11	11	11	0	0.00%

EDA TRANSFER

8102

DESCRIPTION:

This budget consists of the transfer of General Fund monies to the Economic Development Authority Fund.

During FY 2017, \$475,000 in EDA Incentive Funds were transferred from the General Fund.

BUDGET SUMMARY:

	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Estimated Budget	FY 2018 Adopted Budget	Increase/Decrease FY 2017 App. To FY 2018	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	872,948	570,245	1,052,745	582,770	12,525	2.20%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	872,948	570,245	1,052,745	582,770	12,525	2.20%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	872,948	570,245	1,052,745	582,770	12,525	2.20%
TOTAL	872,948	570,245	1,052,745	582,770	12,525	2.20%
Full-time Positions	0	0	0	0	0	0.00%

ZONING BOARD

8104

DESCRIPTION:

The Board of Zoning Appeals is composed of five voting citizen members. The Board is controlled by specific provisions set forth in the Code of Virginia Title 15.2 Section 15.2-2309 which provides for the appeals to the Board; "An appeal to the Board may be taken by any person aggrieved or by any officer, department, board or bureau of the County or municipality affected by any decisions of the zoning administrator." This Board is staff supported by the Planning Department.

GOALS:

- Continue with zoning enforcement.
- Hear questions, complaints and comments from citizens.

BUDGET SUMMARY:

	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Estimated Budget	FY 2018 Adopted Budget	Increase/Decrease FY 2017 App. To FY 2018	
					Amount	%
Costs:						
Personnel	1,613	2,713	1,644	2,713	0	0.00%
Operating	3,227	3,655	3,012	3,300	-355	-9.71%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	4,840	6,368	4,656	6,013	-355	-5.57%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	4,840	6,368	4,656	6,013	-355	-5.57%
TOTAL	4,840	6,368	4,656	6,013	-355	-5.57%
Full-time Positions	0	0	0	0	0	0.00%

BUILDING APPEALS BOARD

8106

DESCRIPTION:

The Frederick County Building Appeals Board is composed of five citizen members, each having a certain technical building background. This Board meets on an "as needed" basis. The Board is to review and rule on questions on interpretation of the Virginia Uniform Statewide Building Code as made by the County Building Official. This board is served by staff of the Planning and Inspections Departments.

GOALS:

- Completely understand the Uniform Statewide Building Code for correct interpretation.

BUDGET SUMMARY:

	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Estimated Budget	FY 2018 Adopted Budget	Increase/Decrease FY 2017 App. To FY 2018	
					Amount	%
Costs:						
Personnel	0	150	0	161	11	7.33%
Operating	0	400	0	400	0	0.00%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	0	550	0	561	11	2.00%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	0	550	0	561	11	2.00%
TOTAL	0	550	0	561	11	2.00%
Full-time Positions	0	0	0	0	0	0.00%

NORTHERN SHENANDOAH VALLEY REGIONAL COMMISSION

8107

DESCRIPTION:

The purpose of the Planning District Commission as set out in the Code of Virginia is "...to promote the orderly and efficient development of the physical, social and economic elements of the district by planning, encouraging and assisting governmental subdivisions to plan for the future and, if requested by a member governmental subdivision or group of member governmental subdivisions and to the extent the commission may elect to act, assisting the subdivisions by carrying out plans and programs for the improvement and utilization of said elements." The geographic region covering the counties of Clarke, Frederick, Page, Shenandoah and Warren and the City of Winchester is designated as Planning District 7. The Northern Shenandoah Valley Regional Commission is made up of eighteen elected officials and twelve citizens appointed to the Commission by the member local governments. Currently, there are six staff positions.

Key program issues for the Commission are transportation, solid waste and water resources. The Commission maintains a Map, Data and GIS center for the region, supports the Northern Shenandoah Valley Regional Partnership, provides the Valley Commuter Assistance Program (VCAP) for commuters and employers and staffs the Lord Fairfax Disability Services Board. The Regional Tire Operations Program (RTOP) provides tire shredding service to landfills. The Minimum Instream Flow Committee has operated since 1994 and the Shenandoah River Use Committee and Regional Water Supply Committee were created recently.

GOALS:

- Contribute the county's fair share to the Commission based on a per capita formula.

BUDGET SUMMARY:

	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Estimated Budget	FY 2018 Adopted Budget	Increase/Decrease FY 2017 App. To FY 2018	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	45,301	45,915	45,915	58,359	12,444	27.10%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	45,301	45,915	45,915	58,359	12,444	27.10%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	45,301	45,915	45,915	58,359	12,444	27.10%
TOTAL	45,301	45,915	45,915	58,359	12,444	27.10%
 Full-time Positions	 0	 0	 0	 0	 0	 0.00%

SOIL AND WATER CONSERVATION DISTRICT

8203

DESCRIPTION:

This activity includes the county contribution to the Lord Fairfax Soil and Water Conservation District. The District consists of Frederick, Clarke, Shenandoah and Warren Counties and the City of Winchester. Frederick County pays the Conservation Specialists salaries and fringe benefits. However, these expenses are reimbursed by the Soil and Water Conservation District. The District deals with land, water and related resource problems throughout the district and is an important link between state and regional natural resource programs and landowners and operators. The District provides conservation and environmental experiences for elementary and secondary students throughout the area. The District also reviews and advises on residential and commercial development plans for mitigating soil erosion and sedimentation. The District also seeks grants for special projects focused on the care and use of the District's natural resources. The Conservation Specialists also provide assistance and training to county planning officials when requested.

This budget consists of the donation by Frederick County to the Lord Fairfax Soil and Water Conservation District.

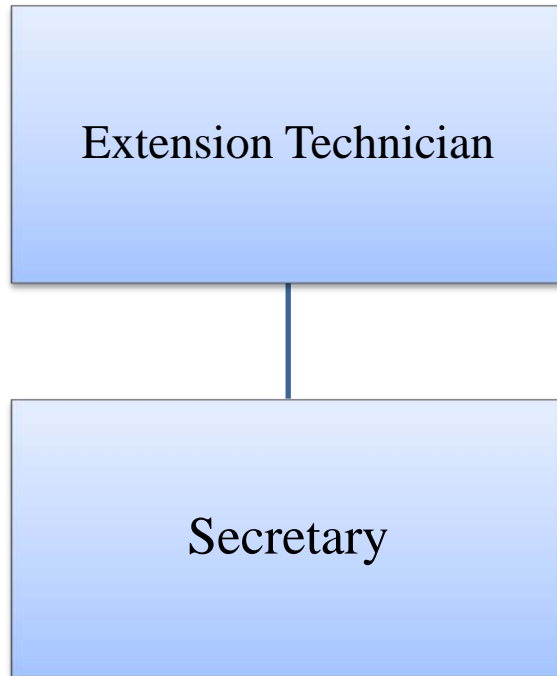
GOALS:

- Develop a database describing the condition of District surface waters.
- To protect water quality in areas being developed, and to reduce the amount of sediment in state waters by interpreting and enforcing state standards for storm water management at construction sites.
- To protect water quality within the District by assisting landowners to permanently protect their land from development.
- To operate and maintain the District owned dams at a level consistent with state standards for the life expectancy of the dam.
- Communicate information on urban conservation issues and practices to governing bodies, organizations and the general public in the District.

BUDGET SUMMARY:

	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Estimated Budget	FY 2018 Adopted Budget	Increase/Decrease FY 2017 App. To FY 2018	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	7,000	7,000	7,000	7,000	0	0.00%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	7,000	7,000	7,000	7,000	0	0.00%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	7,000	7,000	7,000	7,000	0	0.00%
TOTAL	7,000	7,000	7,000	7,000	0	0.00%
Full-time Positions	0	0	0	0	0	0.00%

Extension



EXTENSION

8301

DESCRIPTION:

Virginia Cooperative Extension (VCE) is the educational outreach arm 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 USDA. Extension programs in Virginia are delivered through a network of faculty at two universities, 107 county and city offices, 11 agricultural research and Extension centers, and six 4-H educational centers. Agents and specialists form a network of educators who bring research-based solutions to the problems facing Virginians and Frederick County residents today. Educational programs are provided in the areas of Agriculture, Family and Consumer Sciences, 4-H Youth Development and Community Viability which are funded by local, state, and federal funds. A staff of six extension agents and four support personnel provide programming expertise in commercial and consumer horticulture, animal science, equine science, agronomy, waste management, farm business management, youth leadership development, nutrition, wellness and financial management. Frederick County residents contact the office routinely for information about plant insects and diseases, food preparation, youth programs, and other topics related to healthy homes. Extension is a dynamic organization that stimulates positive personal and societal change leading to more productive lives, families, farms, and forests as well as a better environment.

GOALS:

- Provide producers with research based information from the Universities that help support and encourage economic growth and viability in agriculture and forestry industries.
- Assist producers with monitoring and complying with regulations of VDACS, EPA, FDA, OSHA and other regulatory agencies including education for certifications when required.
- Provide educational opportunities on the impact of human activities and other environmental issues on drinking water which results in sound agricultural and environmental practices.
- Provide more than 400 youth with educational and leadership opportunities through the volunteer-led clubs and camps.
- Provide school enrichment programs for youth in FCPS through 4-H and other recognized youth development curricula.
- Develop & deliver nutrition, health, food safety, parenting, financial educational programs to schools, community members, public service agencies and community businesses.

PERFORMANCE INDICATORS:

	FY 2016 Actual	FY 2017 Projected	FY 2018 Projected
Number of youth enrolled in full-time membership with a 4-H Club	371	425	425
Number of youth receiving 4-H programming outside of a 4-H Club	2,565	1,500	3,000
Number of face-to-face financial education contacts	2,672	3,000	3,100
Number of teaching opportunities with individuals regarding consumer and environmental horticulture	11,282	11,500	12,000
Number of agricultural programs participants	4,963	5,000	5,250
Number of participants attending food, nutrition, and health programs	17,850	18,000	18,000

BUDGET SUMMARY:

	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Estimated Budget	FY 2018 Adopted Budget	Increase/Decrease FY 2017 App. To FY 2018	
					Amount	%
Costs:						
Personnel	135,612	137,308	139,212	144,908	7,600	5.54%
Operating	78,332	103,028	79,554	104,644	1,616	1.57%
Capital/Leases	1,584	1,664	1,584	1,664	0	0.00%
TOTAL	215,528	242,000	220,350	251,216	9,216	3.81%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	215,528	242,000	220,350	251,216	9,216	3.81%
TOTAL	215,528	242,000	220,350	251,216	9,216	3.81%
Full-time Positions	2	2	2	2	0	0.00%

Miscellaneous



Round Hill Station
Frederick County Fire and Rescue
Winchester, Virginia
Opened August 2015

TRANSFERS

9301

DESCRIPTION:

Included in the current budget are transfers to the school operating fund, school debt service, and school capital fund. This budget also contains merit and fringe reserves, a cost of living adjustment reserve, a General Fund capital contingency, and County debt service payments.

GOALS:

- To transfer the correct amounts to the appropriate funds.

BUDGET SUMMARY:

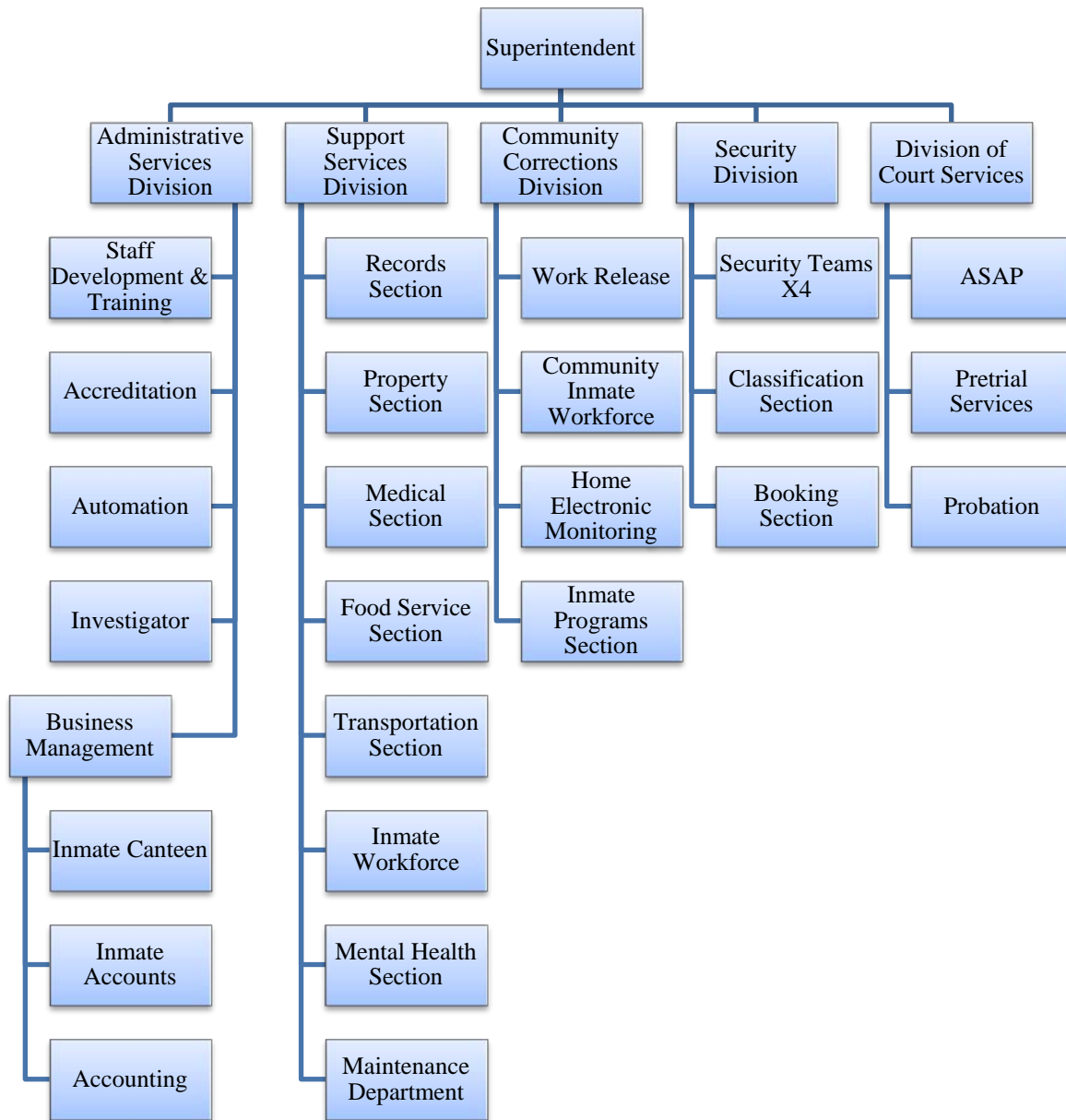
	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Estimated Budget	FY 2018 Adopted Budget	Increase/Decrease FY 2017 App. To FY 2018	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	95,374,016	95,987,325	94,828,775	104,229,201	8,241,876	8.59%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	95,374,016	95,987,325	94,828,775	104,229,201	8,241,876	8.59%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	95,374,016	95,987,325	94,828,775	104,229,201	8,241,876	8.59%
TOTAL	95,374,016	95,987,325	94,828,775	104,229,201	8,241,876	8.59%
 Full-time Positions	 0	 0	 0	 0	 0	 0.00%

Other Funds



Northwestern Regional Adult Detention Center
Winchester, Virginia
Established 1989

Northwestern Regional Adult Detention Center



NORTHWESTERN REGIONAL ADULT DETENTION CENTER

3301

DESCRIPTION:

The Northwestern Regional Jail is a 840 bed, medium security, direct supervision Adult Detention Center located in Winchester, Virginia. The Jail, organized in October 1989, in accordance with Article 5, Title 53.1-105 Code of Virginia, serves the counties of Clarke, Fauquier, and Frederick and the City of Winchester. The Jail is governed by a Regional Jail Authority composed of appointed members from each of the four participating localities.

The Detention Center’s mission and organization remains unchanged moving into FY18. The Jail continues to provide correctional services in support of criminal justice operations in Clarke County, Fauquier County, Frederick County, and the City of Winchester. In addition to traditional incarceration operations, services include Community Inmate Workforce Activities, Work Release, Home Electronic Monitoring (HEM), Local Offender Probation, and the formal monitoring of criminal defendants awaiting trial (Pretrial Services).

This budget includes Local Offender Probation operations and services. Both the Local Offender Probation Program and Jail’s Pretrial Services functions are partially funded by a grant provided by the Virginia Department of Criminal Justice Services. The remainder of expenses for Pretrial is supported by the localities, whereas Probation is supported by Client Supervision Fees and Drug Testing Fees.

GOALS:

- Complete the upgrade of all facilities security infrastructure.
- Implement new CPR training
- Develop and implement a weapons inspection, maintenance, and repair program.
- Expand Pretrial Services to Warren and Shenandoah Counties.
- Establish more employers for the Work Release Program through job fairs and business recruitment.
- Complete the upgrade of the Security Annex HVAC system.

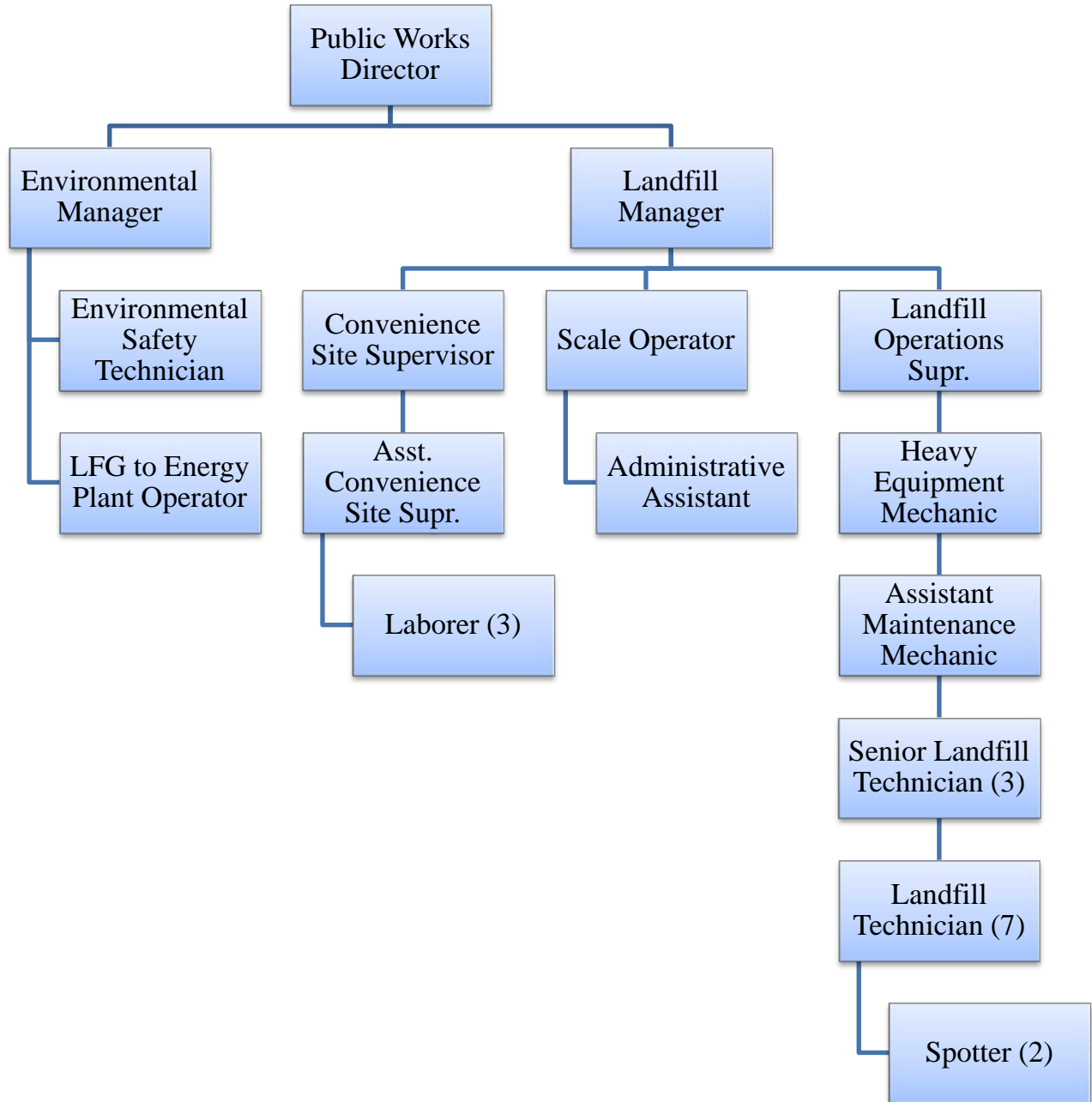
PERFORMANCE INDICATORS:

	FY 2016 Actual	FY 2017 Projected	FY 2018 Projected
# of acts of institutional violence	64	59	64
Average weekly cost to feed inmates	\$18,696	\$20,865	\$21,845
Inmate/inmate assaults	51	49	50
Inmate/officer assaults	13	10	14
% of Dept. of Corrections standards in total or partial compliance	In Compliance	In Compliance	In Compliance
Cases Referred (Probation Program)	322	400	444
Community Service Hours Performed (Probation Program)	10,344	12,550	12,500
Court Costs Paid (Probation Program)	\$52,784	\$65,000	\$45,000
Restitution Paid (Probation Program)	\$13,080	\$25,000	\$8,000
Client Supervision Days (Probation Program)	92,670	100,000	102,120

BUDGET SUMMARY:

	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Estimated Budget	FY 2018 Adopted Budget	Increase/Decrease FY 2017 App. To FY 2018	
					Amount	%
Costs:						
Personnel	14,226,522	15,314,082	14,787,181	15,886,420	572,338	3.74%
Operating	5,357,768	5,687,346	5,319,697	6,373,007	685,661	12.06%
Capital/Leases	61,330	159,960	193,424	104,410	-55,550	-34.73%
TOTAL	19,645,620	21,161,388	20,300,302	22,363,837	1,202,449	5.68%
Revenue:						
Fees	1,147,460	1,153,264	993,672	1,056,763	-96,501	-8.37%
State/Federal	7,450,656	6,973,869	7,015,475	7,173,869	200,000	2.87%
Local	11,675,428	13,034,255	12,291,155	14,133,205	1,098,950	8.43%
TOTAL	20,273,544	21,161,388	20,300,302	22,363,837	1,202,449	5.68%
Full-time Positions	204	208	203	208	0	0.00%

Landfill



REFUSE DISPOSAL - LANDFILL

4204

DESCRIPTION:

The Frederick County Sanitary Landfill provides non-hazardous solid waste disposal needs for Frederick and Clarke Counties and the City of Winchester. The landfill property includes 932 acres of which 90 acres have been permitted under Subtitle “D” Regulations as a municipal solid waste facility, and 50 acres permitted as a Construction Demolition Debris waste facility. The additional acreage is maintained as borrow area and buffer.

In addition to operating the two permitted landfills, the facility operates a fully equipped Citizen’s Convenience Center offering disposal options for several waste streams including: household municipal, construction demolition debris, household hazardous waste, electronics, and numerous other recycling opportunities.

A program to convert landfill gas to electricity was established in 2010. Currently two Jenbacher model 320 engines are fueled by the landfill gas and are capable of producing approximately two megawatts of power. This program is designed to expand as the landfill continues to grow.

In addition, the landfill operates and maintains a leachate pretreatment system designed to collect and provide treatment from all three of the permitted landfills located at the facility.

GOALS:

- Maintain vegetative cover on exposed soils by overseeding and fertilizing, increase frequency of mowing established vegetation.
- Improve management of storm water control features.
- Install security monitoring system.
- Increase safety awareness of all landfill employees and continuing education of operators.
- Coordinate a self inspection program with the assistance of the DEQ.
- Divert storm water from Leachate Collection System.
- Maximize electrical production off of landfill gas collected.
- Strive for waste reduction through recycling, composting, brush grinding, tire shredding, etc.

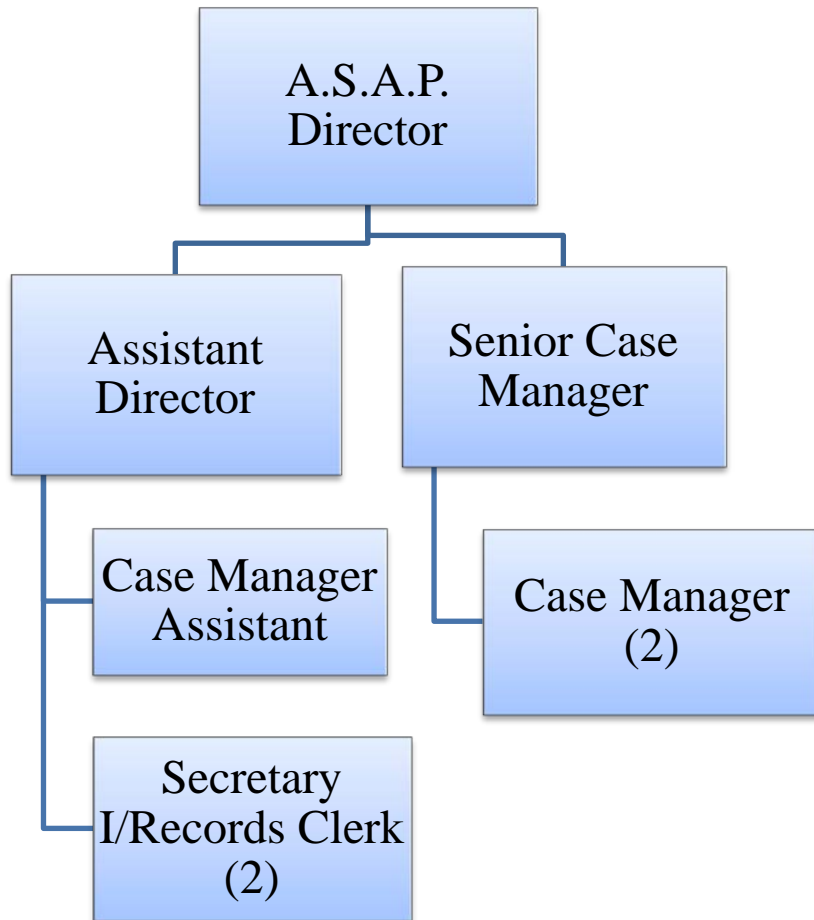
PERFORMANCE INDICATORS:

	FY 2016 Actual	FY 2017 Projected	FY 2018 Projected
Tons of waste weighed and disposed	161,865	155,000	160,000
Megawatt/hours of power generated from Gas to Energy Plant	12,393	10,512	10,512
Gallons of pretreated leachate collected and discharged	18,045,000	22,000,000	20,000,000
Tons of scrap metal recycled	1,165	750	800
Tons of household hazardous waste collected	110	70	100
Tons of tires processed to rubber chips	1,252	1,200	1,100
Tons of yard waste processed to mulch	5,586	7,500	7,500

BUDGET SUMMARY:

	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Estimated Budget	FY 2018 Adopted Budget	Increase/Decrease FY 2017 App. To FY 2018	
					Amount	%
Costs:						
Personnel	1,824,851	2,019,605	1,900,332	2,063,983	44,378	2.20%
Operating	2,265,253	2,885,830	2,240,772	2,857,258	-28,572	-0.99%
Capital/Leases	1,975,058	2,130,000	2,893,272	4,811,000	2,681,000	125.87%
TOTAL	6,065,162	7,035,435	7,034,376	9,732,241	2,696,806	38.33%
Revenue:						
Fees	6,726,517	6,389,470	7,034,376	6,734,695	345,225	5.40%
State/Federal	0	0	0	0	0	0.00%
Local/Reserves	0	645,965	0	2,997,546	2,351,581	364.04%
TOTAL	6,726,517	7,035,435	7,034,376	9,732,241	2,696,806	38.33%
Full-time Positions	27	27	27	27	0	0.00%

Division of Court Services



DIVISION OF COURT SERVICES – A.S.A.P.

2109

DESCRIPTION:

This program provides evaluation, probation and intervention services to the courts under the authority of Section 18.2-271.1 of the Code of Virginia. The program is funded entirely by user fees and relies on no local revenue. Although the state Commission on VASAP establishes statewide standards, each local ASAP is guided by policies established by a local Policy Board. VASAP is dedicated to reducing the threat to transportation safety caused by the use of alcohol and/or drugs. Old Dominion ASAP provides probationary supervision of convicted DUI offenders, Habitual Offenders who have had restricted driving privileges restored by the Court, First Offender Drug Program referrals and Young Offenders (those under the age of 21 who illegally possess or consume alcohol, or operate a motor vehicle after illegally consuming alcohol). Old Dominion ASAP also attempts to reduce the threat to transportation safety by individuals with poor driving habits by providing Driving Suspended Intervention and Habitual Offender/Felony DUI Reinstatement Evaluation.

GOALS:

- Provide the convicted DUI offender with a meaningful alternative to jail, fines and loss of driving privileges through program participation.
- Reduce the rate of recidivism among ASAP graduates within the next three year period by twenty-five percent.
- Consolidate training classes to reduce cost.
- Upgrade equipment to improve classroom instruction and overall ASAP production.
- Use Set-Off Debt through the Department of Taxation.

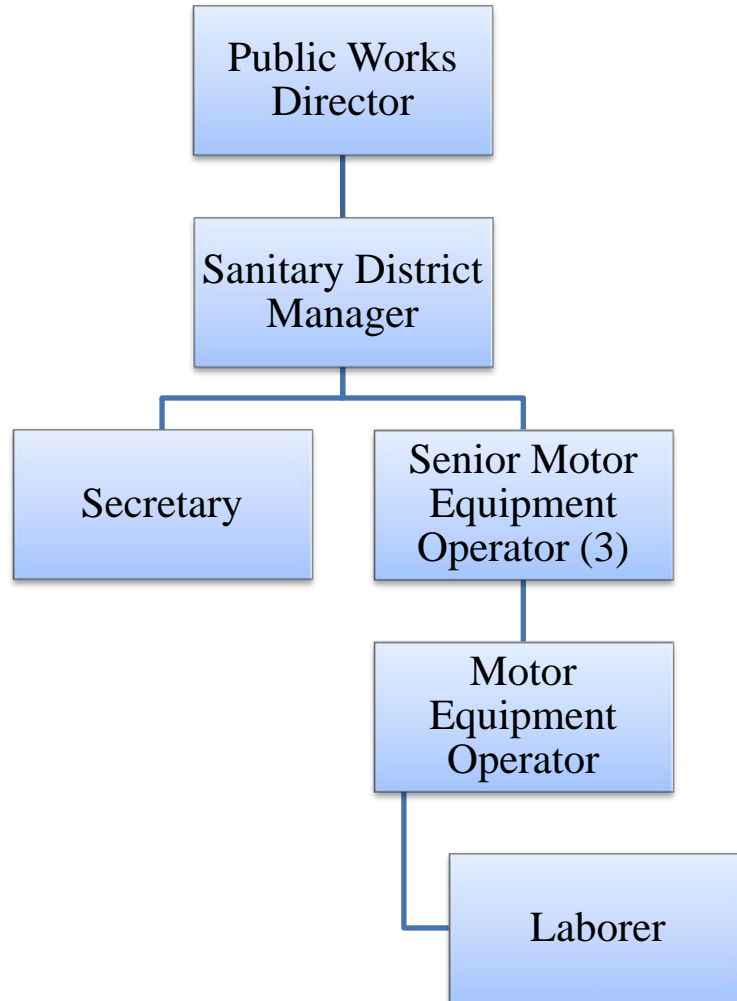
PERFORMANCE INDICATORS:

	FY 2016 Actual	FY 2017 Projected	FY 2018 Projected
DUI Referrals	1,065	919	980
Young Offender Referrals	86	125	110
First Offender Drug Program Referrals	312	330	329
Driver Improvement Clinic Referrals	0	0	0
Habitual Offender Evaluations	66	62	58

BUDGET SUMMARY:

	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Estimated Budget	FY 2018 Adopted Budget	Increase/Decrease FY 2017 App. To FY 2018	
					Amount	%
Costs:						
Personnel	473,597	618,174	506,549	569,451	-48,723	-7.88%
Operating	63,179	70,820	57,297	65,995	-4,825	-6.81%
Capital/Leases	15,969	16,000	15,970	16,000	0	0.00%
TOTAL	552,745	704,994	579,816	651,446	-53,548	-7.60%
Revenue:						
Fees	594,091	669,587	579,816	651,446	-18,141	-2.71%
State/Federal	0	0	0	0	0	0.00%
Local	0	35,407	0	0	-35,407	-100.00%
TOTAL	594,091	704,994	579,816	651,446	-53,548	-7.60%
Full-time Positions	9	9	8	8	-1	-11.11%

Shawneeland Sanitary District



SHAWNEELAND SANITARY DISTRICT

8108

DESCRIPTION:

The Shawneeland Sanitary District (SSD) was established by the Frederick County Board of Supervisors under the authority of the Code of Virginia. By designating this area a Sanitary District, the county can levy additional taxes on the residents and/or landowners. The Manager of the SSD is hired by and works for the Board of Supervisors. An active advisory committee within the Sanitary District makes recommendations to the Board of Supervisors through the SSD Manager.

GOALS:

- Continue with snow removal, upgrading of main arterial roads and maintenance of existing roads.
- Improve and extend the recreational areas.
- Work with the Shawneeland Advisory Committee and subcommittees on long and mid-range plans.

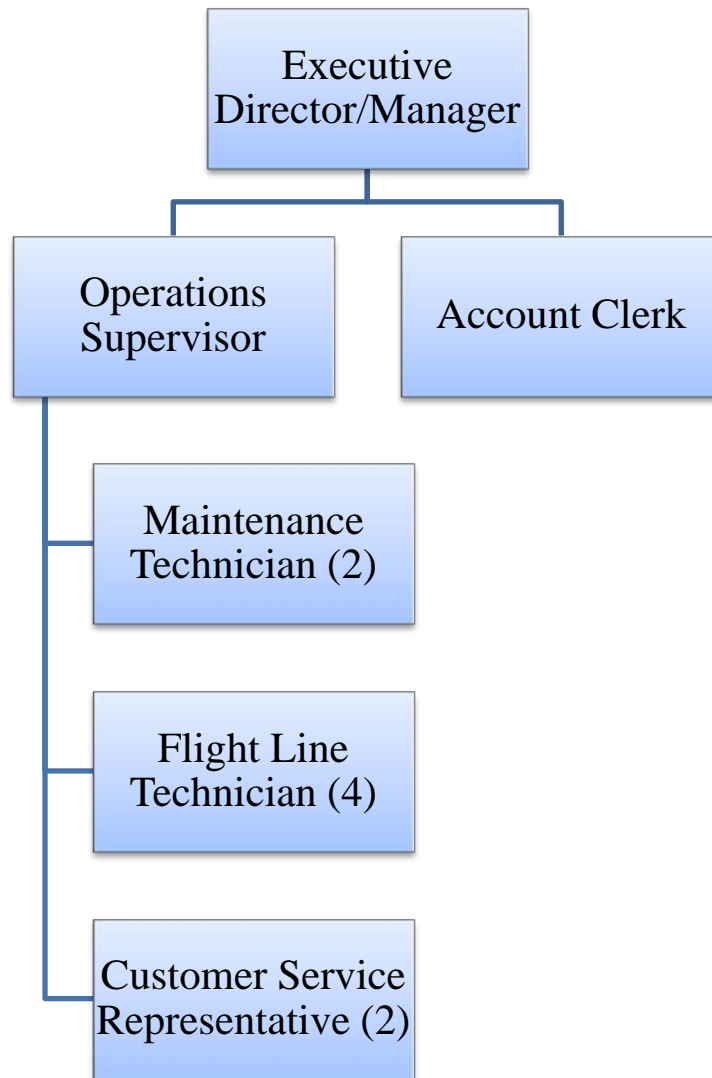
DEPARTMENTAL ACCOMPLISHMENTS:

- Performed tar and chip treatment on 9.41 miles of roads throughout Shawneeland.
- Staff has cut back trees, brush and intersections on 25 miles of roadway. The staff upgraded 20 miles of ditches and shoulders on the roadways. Also, about 965 tons of asphalt was placed on various trails to stabilize deteriorating roadways.
- Continued cutting dead trees along roadways to prevent trees from falling on roads or power lines.
- Cross-use of equipment and manpower between Frederick County and the sanitary district continues to be an asset.
- Staff continues to mow and trim the grounds to maintain the appearance the property owners have become accustomed to. Also maintained are two playgrounds, ball diamond, Cherokee Lake, two ponds, Swan Lake, and two Mail Houses.
- Staff monitors the level of the lake throughout the year and the area is mowed and seeded.
- Street signs and school bus shelters continue to be the biggest targets for the neighborhood vandals. Staff manufactured 400 new street signs, installed 257 street signs, 75 new stop signs, and 90 new sign posts.

BUDGET SUMMARY:

	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Estimated Budget	FY 2018 Adopted Budget	Increase/Decrease FY 2017 App. To FY 2018	
					Amount	%
Costs:						
Personnel	405,538	435,814	437,292	462,822	27,008	6.20%
Operating	206,752	504,034	476,628	491,838	-12,196	-2.42%
Capital/Leases	39,068	3,000	0	3,000	0	0.00%
TOTAL	651,358	942,848	913,920	957,660	14,812	1.57%
Revenue:						
Fees	763,930	689,900	760,726	697,180	7,280	1.06%
State/Federal	0	0	0	0	0	0.00%
Local	0	252,948	153,194	260,480	7,532	2.98%
TOTAL	763,930	942,848	913,920	957,660	14,812	1.57%
Full-time Positions	6	7	7	7	0	0.00%

Regional Airport Authority



AIRPORT AUTHORITY OPERATING FUND

8109

DESCRIPTION:

The Airport Authority operates and maintains the regional airport as a public use facility while striving to balance its annual budget using airport-generated revenues. Approximately 83 percent of the funds budgeted to operate and maintain the 385 acre facility are earned from the sale of essential products and services to based and itinerant aircraft owners and operators. Essential aircraft products and services include the sale of fuels, oils, catering, aircraft parking and storage, concierge services and security on a twenty-four hour basis. Products and services are provided as a proprietary exclusive right by the Airport Authority to ensure that a desirable level of service is maintained.

GOALS:

- Provide a safe, efficient and modern air transportation facility.
- Maintain standards within the National Air Transportation System.
- Support economic development within the Northern Shenandoah Valley.
- Increase fuel sales through contract fuel program.
- Expand services to attract new corporate customers and increase based aircraft.
- Build additional corporate hangars to attract new jet aircraft owners to base at Winchester Regional Airport.
- Maintain capital improvements of the facility to meet FAA safety design standards.

BUDGET SUMMARY:

	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Estimated Budget	FY 2018 Adopted Budget	Increase/Decrease FY 2017 App. To FY 2018	
					Amount	%
Costs:						
Personnel	669,515	768,151	697,158	749,073	-19,078	-2.48%
Operating	639,583	932,350	650,274	717,910	-214,440	-23.00%
Capital/Leases	156,683	102,067	102,216	88,975	-13,092	-12.83%
TOTAL	1,465,781	1,802,568	1,449,648	1,555,958	-246,610	-13.68%
Revenue:						
Fees	1,309,949	1,596,755	1,280,935	1,360,223	-236,532	-14.81%
State/Federal	6,493	27,860	12,660	22,580	-5,280	-18.95%
Local	196,642	177,953	177,953	173,155	-4,798	-2.70%
TOTAL	1,513,084	1,802,568	1,471,548	1,555,958	-246,610	-13.68%
Full-time Positions	11	11	11	11	0	0.00%

LAKE HOLIDAY SANITARY DISTRICT FUND

1229

DESCRIPTION:

In October 2009, in response to a petition from property owners, the Circuit Court of Frederick County created the Lake Holiday Sanitary District (LHSD). Under the Code of Virginia the governing body of the locality also functions as the governing body of the district. Subsequent to the creation of the District, the Lake Holiday Country Club, Inc. Board of Directors (LHCC) and the County of Frederick entered into an agreement regarding the purpose and direction of the newly formed District. The agreement set out a course of action designed to culminate in financing the construction of the Lake Holiday Dam spillway as required by the Virginia Department of Conservation and Recreation. In order to facilitate a coordinated effort between LHCC and the County, the agreement established a Lake Holiday Sanitary District Working Committee (LHSDWC) which functions as an advisory board. Under the terms of the agreement the Committee is comprised of three members appointed by the LHCC Board of Directors, and three members appointed by the Frederick County Board of Supervisors, one of whom is to be the Gainesboro District representative to the Board of Supervisors.

In November 2010, a bond referendum on borrowing to fund the reconstruction of the spillway was approved by qualified voters within the LHSD. In May 2011, a \$9.25 million bond issue was finalized. Repayment of the bond financing is to be accomplished through the assessment and collection (by the County) of a tax on properties within the district.

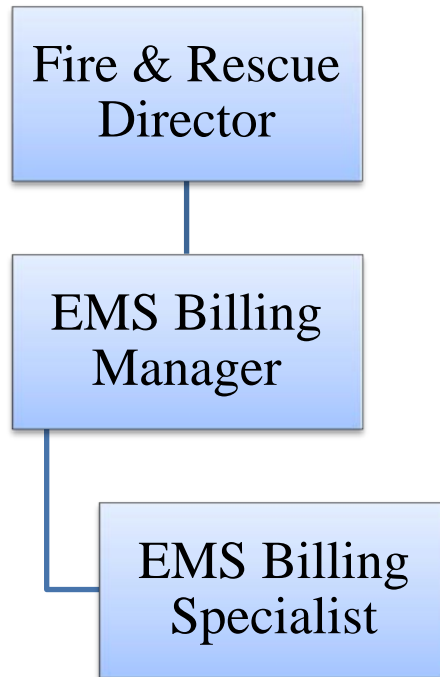
GOALS:

- To successfully retire the debt on the spillway project.

BUDGET SUMMARY:

	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Estimated Budget	FY 2018 Adopted Budget	Increase/Decrease FY 2017 App. To FY 2018	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	1,100,401	41,340	43,659	41,340	0	0.00%
Capital/Leases	736,756	738,658	738,658	738,658	0	0.00%
TOTAL	1,837,157	779,998	782,317	779,998	0	0.00%
Revenue:						
Fees	2,019,674	779,998	991,279	779,998	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	0	0	0	0	0	0.00%
TOTAL	2,019,674	779,998	991,279	779,998	0	0.00%
 Full-time Positions	 0	 0	 0	 0	 0	 0.00%

EMS Revenue Recovery Fund



EMS REVENUE RECOVERY FUND

1330

DESCRIPTION:

The Revenue Recovery Program was implemented during FY 2014. The Revenue Recovery Program coordinates the patient care reports of approximately 6,000 emergency transports. The Program coordinates with a third party billing company for billing of insurance agencies for patients transported in Frederick County by volunteer and career licensed EMS units. The Program also coordinates the ordering of all EMS supplies and equipment for all participating agencies within Frederick County. The program ensures compliance is maintained with HIPAA and the Center for Medicare and Medicaid Services and performs compliance audit reviews ensuring department regulations and procedures are met.

An EMS Billing Specialist was approved and included in this budget for FY 2018.

GOALS:

- Continue to review patient care reports for completeness and prepare documentation for submission to the third party billing company.
- Continue to maintain all patient care records in compliance with HIPAA regulations.
- Attend an accredited training program to further educate the department on proper documentation procedures to maintain federal compliance regulations.
- Update the annual HIPAA training program as needed.
- Develop a system for decreasing overall costs of emergency medical supplies and equipment with a bulk ordering program for all participating companies.
- Continue to review reports for quality assurance and to maintain a high quality of patient care.
- Maintain certification and training to properly respond to protected health information requests that are in compliance with the Health Insurance Portability and Accountability Act (HIPAA).
- Continue to monitor revenue and expenses, track revenue by individual station, prepare payouts to individual stations as per the MOU, and evaluate for areas of expansion and cost savings.

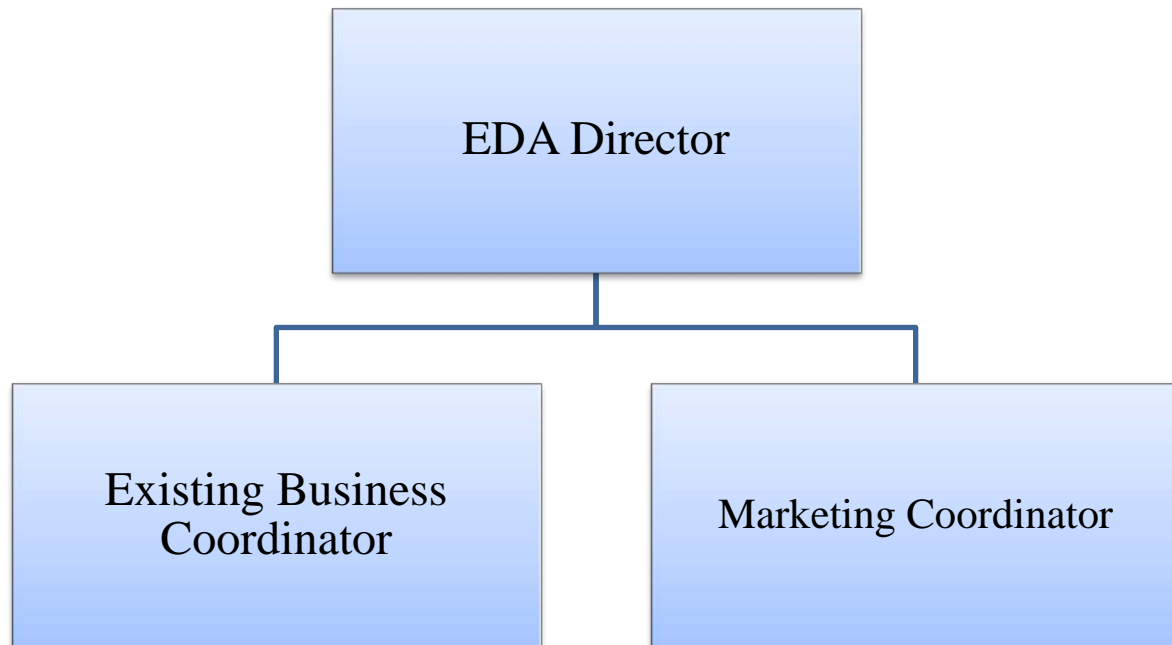
PERFORMANCE INDICATORS:

	FY 2016 Actual	FY 2017 Projected	FY 2018 Projected
Number of EMS transports	6,081	6,456	5,800
Number of insurance companies billed	96	174	120
% of billings processed and mailed within 30 days of transport	94%	100%	95%
% of billings paid within 60 days of transport	87%	90%	90%

BUDGET SUMMARY:

	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Estimated Budget	FY 2018 Adopted Budget	Increase/Decrease FY 2017 App. To FY 2018	
					Amount	%
Costs:						
Personnel	72,449	74,896	74,328	123,593	48,697	65.02%
Operating	1,753,012	1,728,078	1,217,739	1,469,491	-258,587	-14.96%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	1,825,461	1,802,974	1,292,067	1,593,084	-209,890	-11.64%
Revenue:						
Fees	1,592,698	1,802,974	1,292,067	1,593,084	-209,890	-11.64%
State/Federal	0	0	0	0	0	0.00%
Local	0	0	0	0	0	0.00%
TOTAL	1,592,698	1,802,974	1,292,067	1,593,084	-209,890	-11.64%
Full-time Positions	1	1	1	2	1	100.00%

Economic Development Authority



ECONOMIC DEVELOPMENT AUTHORITY

8102

DESCRIPTION:

The Economic Development Authority is tasked with “facilitating Frederick County’s efforts to create a diverse and strong business base, and to provide accurate and timely data to aid local government in balancing economic growth, conservation of resources and the generation of revenue for the greater good of our entire citizenry.” The EDA works as a catalyst to enhance the economy of Frederick County by promoting quality balanced business development. The EDA provides a wide array of information and free services designed to help businesses expand or locate operations in Frederick County, VA. Services include: providing existing businesses with retention and expansion programs and services; identifying possible real estate locations in the county for new or expanding businesses; providing current market information about the greater Frederick County region, the Commonwealth of Virginia and regional market; assisting with efforts to open or expand operations by providing information about Frederick County’s zoning, taxes and other government processes; establishing contact with Frederick County government agencies that issue permits, and obtain answers to questions that arise; and providing orientation information for employees relocating to the community.

GOALS:

- Engage with the workforce talent in Frederick County and greater community to encourage their retention and attraction to address current and projected employer needs.
- Create and enhance Frederick County’s business environment to ensure growth is fostered and existing business prospers and making existing business aware of supporting resources.
- Conduct strategic and measured business attraction effort to expand commercial/industrial base and create high quality jobs.
- Foster a pro-business climate environment that employs policies and procedures that make Frederick County a competitive business location.

PERFORMANCE INDICATORS:

	FY 2016 Actual	FY 2017 Projected	FY 2018 Projected
Total Project Announcements	4	8	6
Total New Capital Investment	\$206,200,000	\$115,800,000	\$170,120,000
Total New Jobs	566	240	450
New Business Visits to Location Ratio	2:1	2:1	2:1
Rank % Last 3 Years New Capital Investment in VA	10%	10%	10%
Rank % Last 3 Years New Jobs in VA	15%	15%	10%
Rank % Last 10 Years New Capital Investment in VA	15%	15%	10%
Rank % Last 10 Years New Jobs in VA	15%	15%	10%
Businesses involved in Career Pathway Program	189	189	200
Total Number of Call Team Visits	40	40	40
Number of New Business Relationships	250	250	250
Forbes Ranking for Best Small Places for Businesses and Careers	15	19	16
Unique Users per month to www.YesFrederickVa.com	1,000	2,000	2,500
Page Views per month on www.YesFrederickVa.com	2,600	4,000	5,000

BUDGET SUMMARY:

	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Estimated Budget	FY 2018 Adopted Budget	Increase/Decrease FY 2017 App. To FY 2018	
					Amount	%
Costs:						
Personnel	316,346	366,164	379,068	401,956	35,792	9.77%
Operating	506,055	180,060	645,460	173,593	-6,467	-3.59%
Capital/Leases	30,000	31,271	30,000	31,271	0	0.00%
TOTAL	852,401	577,495	1,054,528	606,820	29,325	5.08%
Revenue:						
Fees	8,480	7,250	1,783	24,050	16,800	231.72%
State/Federal	0	0	0	0	0	0.00%
Local	872,948	570,245	1,052,745	582,770	12,525	2.20%
TOTAL	881,428	577,495	1,054,528	606,820	29,325	5.08%
Full-time Positions	3	3	3	3	0	0.00%

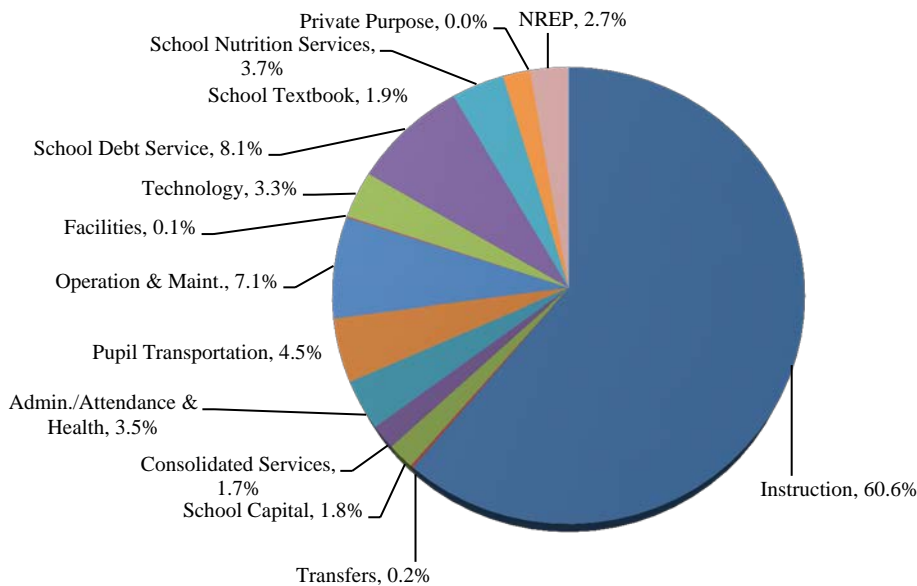
School Funds



Millbrook High School
Winchester, Virginia
Opened in 2003

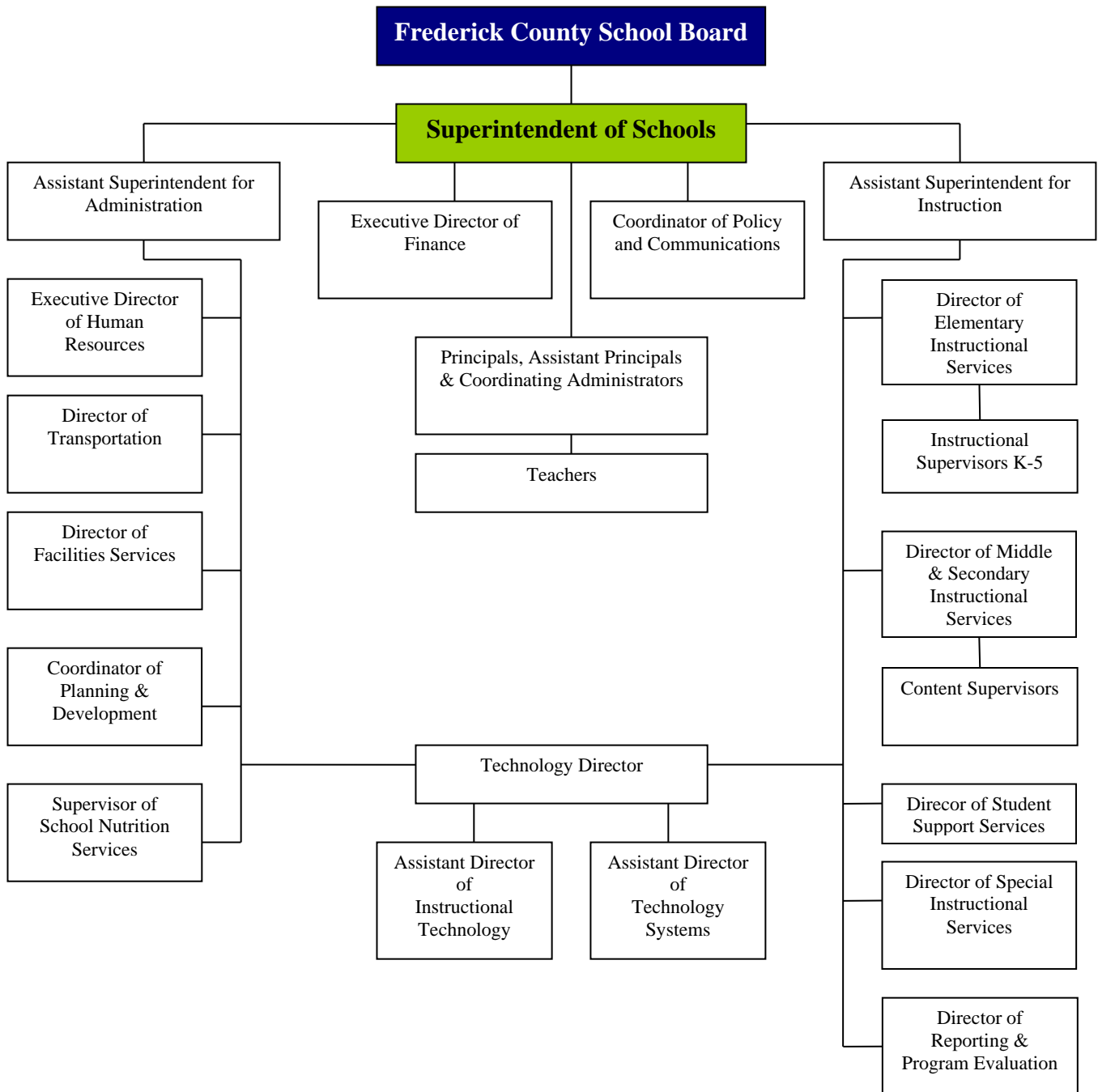
Schools

	2016 Actual	2017 Budget	2018 Adopted Budget	Increase (Decrease) FY 2017 to FY 2018	
				Amount	%
Instruction	\$111,361,163	116,910,372	\$121,703,155	\$4,792,783	4.10%
Admin./Attendance & Health	6,296,947	6,771,401	7,219,473	448,072	6.62%
Pupil Transportation	8,122,430	8,767,835	9,135,822	367,987	4.20%
Operation & Maintenance	12,271,611	13,423,274	14,287,271	863,997	6.44%
Facilities	135,298	206,887	209,511	2,624	1.27%
Technology	7,073,372	6,565,886	6,746,751	180,865	2.75%
School Debt Service	15,153,330	16,446,289	16,396,229	-50,060	-0.30%
Transfers	475,612	565,345	577,512	12,167	2.15%
School Nutrition Services	4,506,119	6,669,757	7,552,580	882,823	13.24%
School Textbook	625,992	2,666,452	3,937,383	1,270,931	47.66%
Private Purpose Funds	38,426	75,000	75,000	0	0.00%
School Capital Fund	863,222	3,000,000	3,738,287	738,287	24.61%
NREP Operating Fund	4,635,984	5,346,744	5,511,899	165,155	3.09%
NREP Textbook Fund	967	50,000	65,000	15,000	30.00%
Consolidated Services	2,549,415	3,600,000	3,600,000	0	0.00%
SCHOOL FUNDS	\$174,109,888	\$191,065,242	\$200,755,873	\$9,690,631	5.07%



Frederick County Public Schools

2017-2018 Organizational Chart



SCHOOL INSTRUCTION

DESCRIPTION:

The department of instruction is the primary and most significant component of the school budget. In addition to the division superintendent, the program of instruction is directed by the assistant superintendent for instruction and supervisory staff, principals and assistant principals of the respective schools and teachers in the areas of elementary, middle school, high school and adult instruction. The department of instruction includes regular education, special education for students with disabilities, gifted and talented education and career and technical education. The largest number of personnel is employed and directed through the instructional department. 13,403 students are expected to be enrolled in the Frederick County Public Schools for FY 2018.

Instructional program supervisory responsibilities include student support personnel, the oversight of school instructional programs, student activities, curriculum development, guidance services, athletic and co-curricular programs, staff development, testing coordination, grant programs, regional programs, library services, and more.

FY 2018 increased expenditures include additional instructional coaching positions at the elementary level to work side-by-side with classroom teachers providing targeted professional development and modeling instructional strategies and additional special education classroom teaching positions. Also included in the budget is a division average 2.5 percent salary increase for all staff.

GOALS:

- The major purpose of the public school system is to provide high quality, cost effective education for the children, youth and adults of the county.

CURRENT ACCOMPLISHMENTS:

- Implemented new student information system.
- Implemented instructional coaching model at eight elementary schools.
- Implemented school-wide Title I model at seven elementary schools.
- Conducted school quality and employee engagement survey with input from students, staff, and parents toward school improvement planning.

BUDGET SUMMARY:

	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Estimated Budget	FY 2018 Adopted Budget	Increase/Decrease FY 2017 App. To FY 2018	
					Amount	%
Costs:						
Personnel	103,647,892	108,014,629	106,699,469	112,236,270	4,221,641	3.91%
Operating	7,409,759	8,753,346	9,009,251	9,326,853	573,507	6.55%
Capital/Leases	303,512	142,397	262,693	140,032	-2,365	-1.66%
TOTAL	111,361,163	116,910,372	115,971,414	121,703,155	4,792,783	4.10%
Revenue:						
Fees	458,786	527,470	494,759	498,140	-29,330	-5.56%
State/Federal	60,286,194	63,350,423	62,555,437	66,248,763	2,898,340	4.58%
Local	51,823,188	53,032,479	52,921,219	54,956,252	1,923,773	3.63%
TOTAL	111,361,163	116,910,372	115,971,414	121,703,155	4,792,783	4.10%
Full-time Positions	1,489.5	1,493.5	1,500.1	1,512.1	18.6	1.25%

ADMIN./ATTENDANCE AND HEALTH SERVICES

DESCRIPTION:

The office of the division superintendent of schools and administrative staff serves as the executive wing of the Frederick County School Board. This category of administration, attendance, and health services incorporates the office of the superintendent, school board, human resources, finance, public relations, and planning. Activities concerned with student attendance, nursing, and psychology are also included here. The division superintendent is charged by law to serve as the executive officer of the school board and to give leadership to the overall operation of the public schools. The division superintendent and staff provide leadership for the education of county students in grades K-12 and adult education, screen and recommend to the school board all school personnel, prepare for and record the minutes of all school board meetings and maintain records of all school board transactions. The division superintendent and staff are charged with the responsibilities of the overall management and direction of the school system, including administration, instruction, plant operations and maintenance, transportation, food services and public relations. This office also must maintain close relationships with the Virginia Board of Education and Virginia Department of Education and various agencies of the federal government that fund and evaluate special programs of education.

Also included in this category are attendance and health services which consist of those activities which have as their primary purpose the promotion and improvement of children health and safety at school. It consists of various activities in the field of physical and mental health, such as medicine, dentistry, psychology, psychiatry and nursing services. Under these accounts are recorded expenditures for all health services for public school students and employed personnel.

FY 2018 increased expenditures primarily include a division average 2.5 percent salary increase for staff.

GOALS:

- To ensure the most efficient operation of the school system.

CURRENT ACCOMPLISHMENTS:

- Received awards of excellence from the Chesapeake Region of the National School Public Relations Association for the Frederick County Public Schools' Annual Report, web page, and employee newsletter.
- Coordinated the designs of the fourth high school and twelfth elementary school, and Armel Elementary renovation projects.
- Implemented new financial enterprise resource planning software replacing a more than 20 year old platform.

BUDGET SUMMARY:

	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Estimated Budget	FY 2018 Adopted Budget	Increase/Decrease FY 2017 App. To FY 2018	
					Amount	%
Costs:						
Personnel	5,842,411	6,261,269	6,263,616	6,574,015	312,746	4.99%
Operating	431,964	491,132	573,071	626,458	135,326	27.55%
Capital/Leases	22,572	19,000	17,135	19,000	0	0.00%
TOTAL	6,296,947	6,771,401	6,853,823	7,219,473	448,072	6.62%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	2,462,121	2,603,367	2,626,773	2,836,402	233,035	8.95%
Local	3,903,076	4,168,034	4,227,050	4,383,071	215,037	5.16%
TOTAL	6,296,947	6,771,401	6,853,823	7,219,473	448,072	6.62%
Full-time Positions	69.6	69.6	69.6	69.6	0.0	0.00%

PUPIL TRANSPORTATION SERVICES

DESCRIPTION:

The pupil transportation service provides transportation daily for almost all the students of Frederick County, including transportation in specially equipped vehicles for handicapped students. Additional responsibilities include transportation for approved field trips, athletic participation and other special transportation. This department is charged with recommending bus drivers and substitute bus drivers to the division superintendent and school board. Laws and guidelines of the Virginia Board of Education in the employment of bus drivers and assistant bus drivers must be followed. All drivers must pass a driving test through the Virginia Division of Motor Vehicles. This department is also charged with the employment of qualified garage employees, including mechanics, state inspection personnel and persons qualified to assist in the overall maintenance of more than 200 buses and other vehicles. An important role of the transportation department is the development of bus routes to cover the entire road system of Frederick County. This department is charged with encouraging and promoting safety practices of bus drivers in the operation of vehicles on the highways and roads of the county.

FY 2018 increased expenditures are primarily due to a division wide 2.5 percent salary increase for all staff. An additional full-time bus aide was approved for FY 2018. Operating costs are increased by the price of diesel fuel to transport students to and from school. Capital is reduced by the value of two replacement school buses.

GOALS:

- To provide safe and reliable transportation to and from school for all students on a daily basis.

CURRENT ACCOMPLISHMENTS:

- Bus fleet amassed almost 2.4 million miles over the year, traveling an average of more than 12,800 miles per day, completing more than 700 routes with 172 routed regular and special education school buses.

BUDGET SUMMARY:

	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Estimated Budget	FY 2018 Adopted Budget	Increase/Decrease FY 2017 App. To FY 2018	
					Amount	%
Costs:						
Personnel	6,056,038	6,270,150	6,272,150	6,628,701	358,551	5.72%
Operating	1,985,075	2,296,685	2,311,848	2,506,121	209,436	9.12%
Capital/Leases	81,317	201,000	379,051	1,000	-200,000	-99.50%
TOTAL	8,122,430	8,767,835	8,963,049	9,135,822	367,987	4.20%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	3,175,889	3,370,926	3,435,147	3,589,301	218,375	6.48%
Local	5,034,577	5,396,909	5,527,902	5,546,521	149,612	2.77%
TOTAL	8,122,430	8,767,835	8,963,049	9,135,822	367,987	4.20%
Full-time Positions	210	214	215	216	2	0.93%

OPERATION & MAINTENANCE SERVICES

DESCRIPTION:

The school division includes eighteen regular school buildings, the Learning Center, the NREP facility, the administration building and other buildings providing office and shop space for school personnel. Operations include the maintenance of all FCPS facilities which equate to over 2.4 million square feet. Daily cleaning, as well as the preventative maintenance and repair of the mechanical systems, the environmental systems, the structural design and grounds are included in this section.

Maintenance of the school division's facilities includes the repair and replacement of equipment as well as contracted services on buildings and grounds.

This department is charged with the maintenance of buildings, such as keeping in operation electrical machinery, replacing windows, replacing or installing new cabinets, overseeing the proper functions of heating and air conditioning equipment, the monitoring of all wastewater systems and many other tasks. This department includes full-time county-wide maintenance employees, whose skills and training have provided extensive savings of tax dollars through preventive maintenance and repairs of damaged or malfunctioning equipment. Building custodians are included in this category. These individuals are responsible for the daily upkeep of the building and first line maintenance. Safety and security staff, efforts, and equipment are also part of this department and include security guards at the three high schools.

The FY 2018 budget is increased primarily due to a division average 2.5 percent salary increase for all staff and the addition of a facilities maintenance technician. The operating budget is increased due to utilities, fuel, vehicle maintenance and contracts related to school safety and security.

GOALS:

- To ensure a well-maintained, safe and clean environment for the instruction of the children within the school division as well as providing the same for the employees of the system.

CURRENT ACCOMPLISHMENTS:

- Opened the replacement Frederick County Middle School.
- Upgrades to building automation systems to technologically control and schedule building utility functionality for cost effectiveness and asset preservation.

BUDGET SUMMARY:

	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Estimated Budget	FY 2018 Adopted Budget	Increase/Decrease FY 2017 App. To FY 2018	
					Amount	%
Costs:						
Personnel	6,555,537	6,898,447	6,848,214	7,276,078	377,631	5.47%
Operating	5,294,088	6,342,096	6,693,757	6,828,462	486,366	7.67%
Capital/Leases	421,985	182,731	1,054,633	182,731	0	0.00%
TOTAL	12,271,611	13,423,274	14,596,604	14,287,271	863,997	6.44%
Revenue:						
Fees	527,341	555,966	463,576	469,576	-86,390	-15.54%
State/Federal	4,798,229	5,160,780	5,594,244	5,613,214	452,434	8.77%
Local	7,079,049	7,706,528	8,538,784	8,204,481	497,953	6.46%
TOTAL	12,271,611	13,423,274	14,596,604	14,287,271	863,997	6.44%
Full-time Positions	122	122	123	124	2	1.64%

FACILITIES

DESCRIPTION:

The facilities category of the operating fund includes activities concerned with acquiring and improving sites, improving existing sites, collaborating with architects and engineers relating to acquiring and improving sites and improving buildings, preparing and interpreting descriptions of specific requirements for various learning experiences of students to be accommodated in a building, buying or constructing buildings and building additions, installing or extending service systems and other building equipment.

FY 2018 budget is increased due to a division average 2.5 percent salary increase for all staff.

GOALS:

- The facilities budget allows for the funding of preliminary work necessary to purchase land or improve sites.

BUDGET SUMMARY:

	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Estimated Budget	FY 2018 Adopted Budget	Increase/Decrease FY 2017 App. To FY 2018	
					Amount	%
Costs:						
Personnel	66,877	69,387	69,387	72,011	2,624	3.78%
Operating	68,421	137,500	244,030	137,500	0	0.00%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	135,298	206,887	313,416	209,511	2,624	1.27%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	52,902	79,541	120,119	82,313	2,772	3.48%
Local	83,863	127,346	193,297	127,198	-148	-0.12%
TOTAL	136,765	206,887	313,416	209,511	2,624	1.27%
Full-time Positions	0.5	0.5	0.5	0.5	0.0	0.00%

TECHNOLOGY

DESCRIPTION:

The Technology classification captures technology-related expenditures that are directly used in classroom instruction, teachers providing technology instruction, support services for students, administration, pupil transportation, and buildings and grounds maintenance.

This department provides technology leadership, products, and services to the school division while managing division-wide information resources and ensuring information security and integrity. The department provides the division with network and computer hardware support, technology resource teachers, audio/visual services, student management, human resource, and financial management systems support. The school division has about 5,500 computers and 1,600 printers. The student to computer ratio is 3 students to 1 computer at the elementary school level and 2 students to 1 computer at the middle and high school levels.

The school board approved Six Year Technology Plan is used to plan and budget for expenditures related to technology. This plan parallels the Virginia Department of Education – Technology Plan for Virginia to assure alliance with state projects and initiatives.

FY 2018 budget increased primarily due to a division average 2.5 percent salary increase for all staff and the addition of a technology resource teacher to support growing student enrollment.

GOALS:

- Ensure that all schools have access to integrated services across high-speed network/networks that are sufficiently supported to ensure reliable, ongoing operations.
- Identify and deliver effective technology training to assist teachers in helping students achieve high academic standards while providing leadership in the utilization of learning technologies.

BUDGET SUMMARY:

	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Estimated Budget	FY 2018 Adopted Budget	Increase/Decrease FY 2017 App. To FY 2018	
					Amount	%
Costs:						
Personnel	4,197,027	4,489,065	4,514,061	4,746,150	257,085	5.73%
Operating	2,648,270	1,207,744	2,382,630	1,187,744	-20,000	-1.66%
Capital/Leases	228,075	869,077	625,091	812,857	-56,220	-6.47%
TOTAL	7,073,372	6,565,886	7,521,782	6,746,751	180,865	2.75%
Revenue:						
Fees	2,625	0	0	0	0	0.00%
State/Federal	2,765,705	2,524,354	2,882,772	2,650,678	126,324	5.00%
Local	4,381,708	4,041,532	4,639,010	4,096,073	54,541	1.35%
TOTAL	7,073,372	6,565,886	7,521,782	6,746,751	180,865	2.75%
Full-time Positions	46.2	46.2	46.2	47.2	1	2.16%

SCHOOL DEBT SERVICE

DESCRIPTION:

Whenever extensive building programs are developed by the school board and loans through bonds and the Virginia Literary Fund are procured, it is necessary to set up a schedule of repayment over a twenty year period. The funds in this category include principal and interest for Virginia Public School Authority Bonds, Virginia Literary Fund payments and principal and interest for interim financing as required.

An additional cost included in this budget are fees for handling bonds and fees charged for investing VPSA bond proceeds.

GOALS:

- To repay the money borrowed through bond issuance and literary loans over a twenty year period.

BUDGET SUMMARY:

	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Estimated Budget	FY 2018 Adopted Budget	Increase/Decrease FY 2017 App. To FY 2018	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	15,153,330	16,446,289	16,446,289	16,396,229	-50,060	-0.30%
Capital/Leases	0	0		0	0	0.00%
TOTAL	15,153,330	16,446,289	16,446,289	16,396,229	-50,060	-0.30%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	353,534	370,524	370,524	403,125	32,601	8.80%
Local	14,626,151	16,075,765	16,075,765	15,993,104	-82,661	-0.51%
TOTAL	14,979,685	16,446,289	16,446,289	16,396,229	-50,060	-0.30%
 Full-time Positions	 0	 0	 0	 0	 0	 0.00%

TRANSFERS - SCHOOLS

DESCRIPTION:

The School Operating Fund transfers money to other funds in the school budget. Transfers reflected here represent the required local portion for the School Textbook Fund.

Textbook adoption schedules are set by the Virginia Department of Education.

GOALS:

- The transfers provide a clearing account for state and federal monies destined for other funds.

BUDGET SUMMARY:

	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Estimated Budget	FY 2018 Adopted Budget	Increase/Decrease FY 2017 App. To FY 2018	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	475,612	565,345	565,345	577,512	12,167	2.15%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	475,612	565,345	565,345	577,512	12,167	2.15%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	475,612	565,345	565,345	577,512	12,167	2.15%
TOTAL	475,612	565,345	565,345	577,512	12,167	2.15%
Full-time Positions	0	0	0	0	0	0.00%

SCHOOL NUTRITION SERVICES

DESCRIPTION:

The school system operates a school food service that provides approximately 1.6 million meals for students and school personnel each year. The school food service operating is part of the National School Lunch Program which provides federal funds for students from financially-challenged families to eat at a reduced cost or no charge.

Each school cafeteria has a manager, who works closely with the principal of the school and the food service specialist in planning nutritious breakfast and lunch meals and supervising the planning, purchasing, preparing and dispensing of foods for students and school personnel. All cafeterias are inspected by the Virginia Department of Health for cleanliness. Also, all personnel must be certified to be free from tuberculosis and any contagious diseases. The Virginia Dept. of Education provides an area supervisor of food services, who visits the cafeterias several times a year to observe the operation and check menus for nutritional values and serving appeal. Monthly participation reports are prepared by each school cafeteria manager through the principal and a county-wide report is prepared for the corresponding periods by the school nutrition services supervisor.

The operation of food services is financed primarily by the federal school lunch program and from daily charges for lunches and milk.

For FY 2018, increased personnel costs are due to a division average 2.5 percent salary increase for all staff.

GOALS:

- To provide a well-balanced nutritious offering of meals for all students attending the Frederick County Public Schools.

CURRENT ACCOMPLISHMENTS:

- Served about 1.6 million meals including breakfasts and lunches.

BUDGET SUMMARY:

	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Estimated Budget	FY 2018 Adopted Budget	Increase/Decrease FY 2017 App. To FY 2018	
					Amount	%
Costs:						
Personnel	2,369,124	2,725,540	2,725,540	2,877,173	151,633	5.56%
Operating	2,108,353	2,243,517	2,243,517	2,292,508	48,991	2.18%
Capital/Leases	28,642	1,700,700	1,700,700	2,382,899	682,199	40.11%
TOTAL	4,506,119	6,669,757	6,669,757	7,552,580	882,823	13.24%
Revenue:						
Fees	2,325,296	2,520,288	2,524,788	2,576,308	56,020	2.22%
State/Federal	2,558,285	2,559,826	2,559,826	2,692,841	133,015	5.20%
Local	5,873	1,589,643	1,585,143	2,283,431	693,788	43.64%
TOTAL	4,889,454	6,669,757	6,669,757	7,552,580	882,823	13.24%
Full-time Positions	93.7	93.7	93.7	93.7	0.0	0.00%

SCHOOL TEXTBOOK

DESCRIPTION:

The Frederick County School Board operates a textbook fund that provides basic texts and other materials for students in grades K-12.

As a result of the 1994 General Assembly session, textbooks are provided free of charge to all students. Disbursements for textbooks are determined by an adoption schedule set by the Virginia State Department of Education. Based on the adoption schedule, total disbursements for textbooks can vary from one year to the next.

Textbooks scheduled for adoption for FY 2018 include social studies for elementary, middle, and high school programs and high school science.

GOALS:

- To provide textbooks to all students free of charge.

BUDGET SUMMARY:

	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Estimated Budget	FY 2018 Adopted Budget	Increase/Decrease FY 2017 App. To FY 2018	
					Amount	%
Costs:						
Personnel	21,293	21,723	21,841	23,127	1,404	6.46%
Operating	604,699	2,644,729	2,644,611	3,914,256	1,269,527	48.00%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	625,992	2,666,452	2,666,452	3,937,383	1,270,931	47.66%
Revenue:						
Fees	5,414	11,500	11,500	11,500	0	0.00%
State/Federal	788,171	877,358	877,358	896,478	19,120	2.18%
Local	469,739	1,777,594	1,777,594	3,029,405	1,251,811	70.42%
TOTAL	1,263,324	2,666,452	2,666,452	3,937,383	1,270,931	47.66%
Full-time Positions	0.5	0.5	0.5	0.5	0.0	0.00%

SCHOOL PRIVATE PURPOSE FUNDS

DESCRIPTION:

School Private Purpose Funds include School Private Purpose Trust Income Fund and School Private Purpose Endowed Trust Fund. These funds include some non-expendable funds provided through private donors; and the funds also account for the distribution of income generated by the corpus and which are restricted for special purposes. Scholarships and other initiatives associated with School Board’s mission are examples of the types of activities accounted for in these private purpose funds.

Donated funds and financial activities for special purposes such as Bright Futures are also recorded here.

GOALS:

- To provide instructional needs to students.

BUDGET SUMMARY:

	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Estimated Budget	FY 2018 Adopted Budget	Increase/Decrease FY 2017 App. To FY 2018	
					Amount	%
Costs:						
Personnel	0	0	1,185	0	0	0.00%
Operating	38,426	75,000	73,815	75,000	0	0.00%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	38,426	75,000	75,000	75,000	0	0.00%
Revenue:						
Fees	58,014	75,000	75,000	75,000	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	3,000	0	0	0	0	0.00%
TOTAL	61,014	75,000	75,000	75,000	0	0.00%
 Full-time Positions	 0	 0	 0	 0	 0	 0.00%

NREP OPERATING FUND

DESCRIPTION:

The Northwestern Regional Education Program (NREP) serves students who need specialized educational services from the public school systems of Clarke County, Frederick County and the City of Winchester. The three school systems share costs and facilities to provide education and therapeutic programs to low incidence populations needing special services. Students eligible for these services are referred to NREP by their home school systems.

Early Childhood Special Education - NREP provides screening services for children from birth to five years of age to identify children experiencing delays. Therapy services (such as speech, physical and occupational) and services for hearing and visually impaired children are available. Services may be provided on campus or at a local daycare, on a full or part-time basis.

Emotionally Disturbed Children - NREP provides academic instruction and behavioral programming for school-aged students identified as seriously emotionally disturbed. These students receive intensive small-group instruction and behavior management programming. Elementary students receive most of their instruction in a self-contained classroom. A team of teachers provides instruction to middle school and high school students. Acquisition of academic skills, appropriate social skills and alternative behaviors is emphasized.

Multiple Disabilities - NREP provides services for any child between the ages of 2 to 21 who has a combination of disabilities who cannot be accommodated in a regular school setting. There is no minimal functioning level, and the child need not be verbal, toilet-trained, ambulatory or able to self-feed. Training in self-help, daily living and pre-vocational skills is offered in the school setting as well as in a variety of community settings.

Related Services - In order to meet the specific needs of its students, NREP offers comprehensive supportive services. In addition to the services previously mentioned, NREP also provides services that include adaptive physical education, counseling, nursing and music therapy.

FY 2018 increased expenditures primarily include a division average 2.5 percent salary increase for all staff and the addition of a full-time physical therapist and instructional aides.

GOALS:

- The major purpose of NREP is to provide specialized educational and therapeutic programs to low incidence populations needing special services.

BUDGET SUMMARY:

	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Estimated Budget	FY 2018 Adopted Budget	Increase/Decrease	
					FY 2017 App. To FY 2018 Amount	%
Costs:						
Personnel	3,708,631	4,109,098	4,053,303	4,385,974	276,876	6.74%
Operating	869,407	883,575	945,976	760,520	-123,055	-13.93%
Capital/Leases	57,945	354,071	347,465	365,405	11,334	3.20%
TOTAL	4,635,984	5,346,744	5,346,744	5,511,899	165,155	3.09%
Revenue:						
Fees	4,672,327	5,020,744	5,020,744	5,164,565	143,821	2.86%
State/Federal	37,458	26,000	26,000	26,000	0	0.00%
Local	0	300,000	300,000	321,334	21,334	7.11%
TOTAL	4,709,785	5,346,744	5,346,744	5,511,899	165,155	3.09%
Full-time Positions	70.8	70.8	72.4	73.4	2.6	3.67%

NREP TEXTBOOK FUND

DESCRIPTION:

The Northwestern Regional Education Program (NREP) operates a textbook fund that provides basic texts and other materials for students enrolled in their program.

GOALS:

- To provide textbooks to all NREP students.

BUDGET SUMMARY:

	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Estimated Budget	FY 2018 Adopted Budget	Increase/Decrease FY 2017 App. To FY 2018	
					Amount	%
Costs:						
Personnel	967	0	0	0	0	0.00%
Operating	0	50,000	50,000	65,000	15,000	30.00%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	967	50,000	50,000	65,000	15,000	30.00%
Revenue:						
Fees	163	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	25,000	50,000	50,000	65,000	15,000	30.00%
TOTAL	25,163	50,000	50,000	65,000	15,000	30.00%
 Full-time Positions	 0	 0	 0	 0	 0	 0.00%

CONSOLIDATED SERVICES FUND

DESCRIPTION:

A memorandum of understanding between the Frederick County Board of Supervisors and Frederick County School Board provides a framework whereby the School Division would manage and assume responsibility for maintenance of county office complex and other county buildings. Funds are set aside from regular school operations in the Consolidated Services Fund.

This fund also captures activities with providing the School Division and other agencies vehicle maintenance services. Revenues are from billings to the School Division and other agencies obtaining the services. Expenditures reflect personnel, operating supplies, materials, and services, and capital outlay costs needed to run the vehicle maintenance operation. Staff are trained and qualified in heavy and light duty vehicle maintenance.

The FY 2018 budget is increased primarily due to a division average 2.5 percent salary increase for all staff.

GOALS:

- To provide building maintenance services for Frederick County per the Memorandum of Understanding.
- To provide vehicle and bus maintenance services for school bus and vehicle fleets and other agency vehicle fleets.

BUDGET SUMMARY:

	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Estimated Budget	FY 2018 Adopted Budget	Increase/Decrease FY 2017 App. To FY 2018	
					Amount	%
Costs:						
Personnel	920,348	940,683	942,039	1,009,410	68,727	7.31%
Operating	1,629,067	2,659,317	2,651,684	2,590,590	-68,727	-2.58%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	2,549,415	3,600,000	3,600,000	3,600,000	0	0.00%
Revenue:						
Fees	2,553,757	3,600,000	3,600,000	3,600,000	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	0	0	0	0	0	0.00%
TOTAL	2,553,757	3,600,000	3,600,000	3,600,000	0	0.00%
Full-time Positions	14.4	14.4	13.4	14.4	0.0	0.00%

Capital Funds



Admiral Richard E. Byrd Middle School
Winchester, Virginia
Opened in 2005

The Impact of the Capital Improvements Plan on the Operating Budget

In the past, the Capital Improvement Plan (CIP) has been used to assist the County with the Fiscal Impact Analysis that was used in developing the fiscal impact of residential development as a result of rezoning. This analysis allowed for the County to define proffers related to the rezoning. A proffer is essentially conditions that apply in a rezoning that are intended to mitigate a new project's impact on public infrastructure. Proffers only look at capital cost which resulted in the CIP not including associated operating costs. The proffer system served as an essential planning tool for both localities and developers for over 35 years.

A new law enacted by the Virginia General Assembly, effective July 1, 2016, dramatically changed the way localities address rezoning for residential development. It restricts the subject matter and manner in which localities may accept proffers in residential zoning actions. The new law is causing Virginia localities to change their policies on proffers. Frederick County has been working on changes to the CIP for the past two years. These changes include discussion on the possibility of including associated operating costs in the CIP which would allow the document to serve as a tool with the annual budget. To date, these discussions continue and the FY 2017-2022 CIP remains in draft form only and has not been adopted by the Board of Supervisors.

CAPITAL IMPROVEMENTS PLAN FREDERICK COUNTY FY 2017-2022

Section 15.2-2239 of the Code of Virginia assigns the responsibility for preparation of plans for capital outlays to the local Planning Commissions. The Capital Improvements Plan (CIP) consists of a schedule for major capital expenditures for the County for the ensuing five years.

The CIP is updated annually. Projects are removed from the plan as they are completed or as priorities change. The plan is intended to assist the Board of Supervisors in preparation of the County budget. In addition to determining priorities for capital expenditures, the County must also ensure that projects contained within the CIP conform to the Comprehensive Plan. Specifically, the projects are reviewed with considerations regarding health, safety, and the general welfare of the public, and the policies of the Comprehensive Plan. Once the CIP is adopted, it becomes a component of the 2035 Comprehensive Plan and provides a link between the documents and potential proffered contributions made with future rezoning projects. Frederick County approved the 2035 Comprehensive Plan on January 25, 2017.

The inclusion of projects to the CIP is in no way an indication that Frederick County will be undertaking these projects. The CIP is strictly advisory; it is intended for use as a capital facilities planning document, not for requesting funding allocations. Once adopted, project priorities may change throughout the year based on changing circumstances. It is also possible that particular projects may not be funded during the year that is indicated in the CIP. The status of any project becomes increasingly uncertain the further in the future it is projected.

**FREDERICK COUNTY, VIRGINIA
CAPITAL IMPROVEMENTS PLAN**

	2017-18	2018-19	2019-20	2020-21	2021-22	2022+	Total Cost
Public Schools							
Fourth High School		31,000,000	29,500,000	21,500,000	9,400,000		91,400,000
Armel Elementary School Add. & Renov.		5,100,000	2,900,000				8,000,000
Elementary School #12		20,500,000	11,900,000				32,400,000
R.E. Aylor MS Add. & Renov.		TBD					TBD
James Wood High School Upgrades		TBD					TBD
Sherando High Parking & Softball Field Imp.		TBD					TBD
Route 522 N Super St @ Gainesboro Campus		TBD					TBD
Apple Pie Ridge Elem. Phase 2 Renov.		TBD					TBD
Bass Hoover Elem Phase 2 Renov.		TBD					TBD
Administration Office		TBD					TBD
Total Public Schools		56,600,000	44,300,000	21,500,000	9,400,000		131,800,000
Parks and Recreation							
North West Sherando Park	671,000						671,000
Indoor Aquatic Facility		480,000	10,820,000				11,300,000
Frederick Heights Park		197,000					197,000
Water Slide/Spray Ground		624,000					624,000
Abrams Creek Greenway Trail		61,000	1,200,000	1,200,000	1,200,000		3,661,000
Snowden Bridge Park Development		300,000	4,250,000				4,550,000
Rose Hill Playground		100,000					100,000
Area 4 North Park Development		176,000	1,473,000				1,649,000
Baseball Field Lighting Upgrade		1,300,000					1,300,000
Area 3 North Park Development		2,121,000					2,121,000
Community Park			1,970,000				1,970,000
Neighborhood Parks (6)			831,000			4,155,000	4,986,000
District Parks (4)				3,934,000		7,869,000	11,803,000
Community Center							
South Sherando Park Development					2,035,000		2,035,000
Fleet Trip Vehicles				9,067,000			9,067,000
Area 1 North Park Development (Sherando)					1,153,000		1,153,000
Area 2 North Park Development (Sherando)					529,000		529,000
Indoor Ice Rink						307,000	307,000
Clearbrook Park Development						524,000	524,000
Total Parks and Recreation	671,000	5,359,000	20,544,000	14,201,000	4,917,000	12,855,000	58,547,000
Regional Library							
Gainesboro Library		155,023	1,465,736	128,275			1,749,034
Senseny/Greenwood Library		TBD					TBD
Route 522 South Library Branch		TBD					TBD
Total Regional Library		155,023	1,465,736	128,275			1,749,034
Transportation							
I-81 Exit 310 Improvements. (E)	49,121,000						49,121,000
Route 277 Widening/Safety Improve. Ph 1 (E)	38,000,000						38,000,000
East Tevis Street Extension & Bridge (E)	15,000,000						15,000,000
Rennaisance Drive, Phase 2 (E)	5,300,000						5,300,000
Sulpher Springs Road Improvements (E)	5,000,000						5,000,000
Route37 Engineering & Construction (E)						300,000,000	300,000,000
I-81 Exit 307 Relocation (E)						60,000,000	60,000,000
Route 277 Widening/Safety Improve. Ph 2 (E)						25,500,000	25,500,000
Redbud Rd & Exit 317 Ramp Realign. (E)						11,500,000	11,500,000
Widening of Route 11 North ph 1 (E)						28,500,000	28,500,000
Warrior Drive Extension south (E)						23,200,000	23,200,000
Channing Drive Extension (E)						20,600,000	20,600,000
Brucetown/Hopewell Realign. (E)						3,000,000	3,000,000
Widening of Route 11 North ph 2 (E)						47,800,000	47,800,000
Senseny Road Widening (E)						22,800,000	22,800,000
Inverlee Way (E)						10,200,000	10,200,000
Fox Drive (E)						250,000	250,000
Warrior Dr Ext. (Crosspointe South) (E)						12,000,000	12,000,000
Rt. 277 right turn extension Warrior Dr (E)						500,000	500,000
Papermill Rd. right turn ln ext. Rt. 522 (E)						500,000	500,000
Senseny Rd turn lanes/imp. Crestleigh Dr (E)						2,600,000	2,600,000
Eastern Road Plan Improvements						TBD	TBD
Total Transportation	112,421,000					568,950,000	681,371,000
Winchester Airport							
New General Aviation Terminal (A,B)		380,000	3,330,000				3,710,000
Fuel Storage Facility Design/Construction (A,B)		1,000,000					1,000,000
North Side Svc Road (A,B)			400,000				400,000

	2017-18	2018-19	2019-20	2020-21	2021-22	2022+	Total Cost
Taxiway "A" Relocation (A,B)		200,000	4,650,000	1,250,000	1,250,000	2,300,000	9,650,000
Land Parcels (A,B)		550,000	600,000				1,150,000
Total Winchester Airport		2,130,000	8,980,000	1,250,000	1,250,000	2,300,000	15,910,000
County Administration							
Clearbrook Convenience Site (E)		540,650					540,650
Albin Convenience Site		30,000	540,650				570,650
Relocation/Expansion Gore Site			30,000	358,105			388,105
General Gov. Capital Expenditures (E)	200,000	200,000	200,000	200,000	200,000		1,000,000
County/School Board Admin. Bldg. (E)						TBD	TBD
Joint Judicial Center Renov. New Facility (E)						TBD	TBD
Total County Administration	200,000	770,650	770,650	558,105	200,000		2,499,405
Fire and Rescue							
Fire & Rescue Station #22		400,000	1,500,000	1,500,000			3,400,000
Fire & Rescue Station #22 Apparatus		100,000	805,000				905,000
Fire & Rescue Station #23		550,000	2,150,000	1,000,000			3,700,000
Regional Training Center		75,000	100,000	1,250,000	10,000,000	19,750,000	31,175,000
Total Fire and Rescue		1,125,000	4,555,000	3,750,000	10,000,000	19,750,000	39,180,000
Fire & Rescue Company Capital							
Fire & Rescue Capital Equipment (E)	200,000	200,000	200,000	200,000	200,000		1,000,000
Fire & Rescue Company Requests						13,018,600	13,018,600
Total Company Capital Requests	200,000	200,000	200,000	200,000	200,000	13,018,600	14,018,600
A = Partial funding from VA Dept. of Aviation B = Partial funding from FAA C = Partial funding from private donations D = Funding goes beyond displayed 5 years E = Partial funding anticipated through development & revenue sources							

A brief description of the items included on the above chart for FY 2017-2018 are presented as follows:

North West Sherando Park Development: This project involves the development of an access road, parking, shelter, restroom, playground, and open play field in the north west area of Sherando Park, off Warrior Drive. Improvements to include: Entrance and access road off Warrior Drive, 46 paved parking spaces, adult fitness park, restrooms, shelter, and playground. This project will provide access to new recreation amenities to include trails with walking and jogging opportunities. Walking and jogging ranked #1 in the 2011 Virginia Outdoors Plan survey and 2012 Parks and Recreation Community Survey for all outdoor recreational activities. This project is intended to meet the needs of the community as identified in the 2012 Frederick County Parks and Recreation Community Survey.

Interstate 81, Exit 310 Improvements: This is a regional transportation improvement that will address congestion in many areas of the County and address coming development to the surrounding areas.

Route 277 (Fairfax Pike) Widening and Safety Improvements (Phase 1): The project consists of the construction of a 4-lane divided highway beginning at I-81 and continuing to Sherando Park. The project will include realignment of Aylor Road to align with Stickley Drive. This is a regional transportation improvement that will address congestion in the Southern Frederick area and address development to the surrounding areas.





East Tevis Street Extension and Bridge over I-81: This project consists of the construction of a 4-lane divided roadway beginning at Route 522 and going west approximately 0.2 miles to connect to the road network being constructed by the Russell 150 development. The project includes a bridge over Interstate 81. This is a regional transportation improvement that will address congestion in many areas of the County and address development to the surrounding area. The location is identified by joint planning efforts between the County, VDOT, and the developer.

Renaissance Drive, Phase 2: This project consists of the construction of a connector road and railroad crossing between Route 11 and Shady Elm Drive. This is a transportation improvement that will address congestion at key points along Route 11 and Apple Valley Drive. This project is identified in the Secondary Road Improvement Plan.

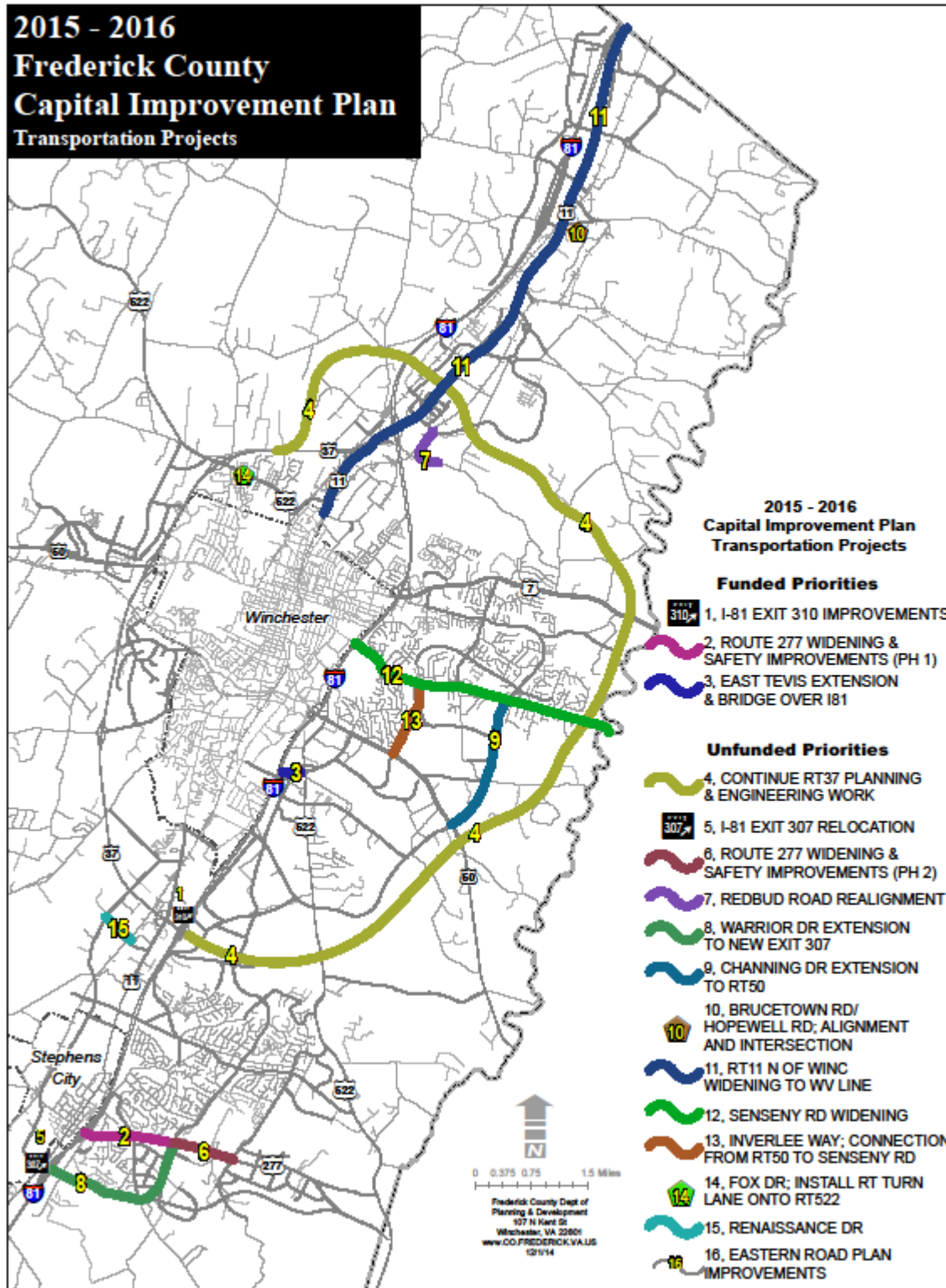
Sulphur Springs Road Intersection Improvement and Widening from Route 50 to the Landfill: This project consists of the widening of Sulphur Springs Road from the intersection with Route 50 to the regional landfill, add paved shoulders for pedestrians and bicycles, and improve the intersection at Route 50. This project will address capacity and safety improvements to the corridor. This project is identified in the Secondary Road Improvements Plan.



General Government Capital Expenditures: This project consists of a revolving fund in the amount of \$1,000,000 for the benefit of General Government Capital Expenditures. It is the intention of this capital expenditure fund to be for the purpose of purchasing capital equipment for governmental agencies and to allow for improvements to general government facilities. Such expenditures may be less than the established \$100,000 departmental threshold. It was determined that the inclusion of such a project would be beneficial in ensuring that this significant capital expense is identified in the County's capital planning and budget process. This project is for the benefit of the County Governmental Entities participating in the CIP but does not include individual Volunteer Fire and Rescue Companies. The inclusion of the capital expenditure fund will enable the county to meet the requirements of the Code of Virginia regarding the collection and disbursement of cash proffers accepted on behalf of governmental entities.

Fire & Rescue Capital Equipment: This project consists of a revolving fund in the amount of \$1,000,000 for the benefit of Fire and Rescue services. It is the intention of this capital expenditure fund to be for the purpose of purchasing additional and replacement capital equipment, fire and rescue vehicles, and equipment. It was determined that the inclusion of such a project would be beneficial in ensuring that this significant capital expense is identified in the county's capital planning and budget process. The inclusion of this capital expenditure fund for the purpose of purchasing additional and replacement capital equipment, fire and rescue vehicles and equipment will enable the county to meet the requirements of the Code of Virginia with regards to the collection and disbursement of cash proffers on behalf of the fire and rescue companies.

The map below shows the transportation projects that are described on the previous table.



A capital expenditure is defined as an expenditure for the acquisition of capital (fixed) assets. Fixed assets are those items purchased with a useful life of three years or more and a per unit cost of \$5,000 or more. The county has no dollar threshold on capital expenditures.

Several capital expenses have been funded for FY 2017-2018 and have been included in each separate fund. A summary of these funded capital expenses are as follows:

General Fund:

353,956	Thirteen replacement cruisers and SUV's
28,000	Pickup truck for new Inspector
3,000,000	Replacement of S.C.B.A. equipment for career and volunteer firefighters
72,759	Equipment and installation for TEXT2 9-1-1 capability
40,000	Heat pump replacement – County Administration Building
<u>3,494,715</u>	

Regional Jail Fund:

\$5,500	Floor model mixer – Kitchen
17,000	Steamer – Kitchen
7,000	Ice Maker – Kitchen
44,000	Ford 15 Passenger Transit Van
<u>\$74,500</u>	

Landfill Fund:

\$5,000	Communications equipment
5,000	Integrated Technology Equipment
6,000	8' rotary cutter
10,000	Miscellaneous tools for Maintenance Shop
10,000	Miscellaneous equipment – Speciality tools for the Gas to Energy Plant.
60,000	One ton dump truck (Litter buggy) – This vehicle will replace an existing 1999 model with over 100,000 miles that requires frequent maintenance. The vehicle will be equipped with a lift gate to help with loading items that require special handling.
35,000	New vehicle for Public Works Director – This vehicle will replace a current vehicle with over 133,000 miles and has become unreliable for travel.
375,000	Purchase of a new Caterpillar 963 track loader for MSW landfill – This loader will replace the current loader used at the MSWlandfill. The current unit has a guaranteed buy back at 10,000 hours, which is anticipated to be reached before the end of fiscal year 2018. The unit used at the MSW landfill is one of the critical pieces of equipment for the facility for waste handling and needs to be in good repair at all times. The current unit will be traded in as part of the purchase of the new loader. The cost to operate the new unit should be similar and not have a net impact on operation costs.
375,000	Purchase of a new Caterpillar 963 track loader for CDD landfill – This unit will replace the current loader used at the construction/demolition debris landfill. The current unit has in excess of 39,000 hours. The unit will be removed from the CDD landfill and used on site for other purposes that will not require the machine to accrue hours on a daily basis. Another track loader will be traded in with the purchase of this new unit, therefore there should not be any increase in operational costs with this purchase.
85,000	100 HP farm tractor – This new tractor will replace a 1990 Case 695 tractor. The current tractor is a two wheel drive and is rated at 70 horsepower. The new tractor will be four wheel drive and 100 horsepower. This larger unit will be beneficial in mowing landfill slopes and snow removal. The Case tractor will be traded or sold in order to maintain the existing amount of farm tractors at the facility.
1,500,000	Blasting of MSW Phase 3 cell A – This is the first step in developing the

	next Municipal Solid Waste cell which is expected to be needed in year 2026. By blasting and beginning the process of cell development in FY 2018, material will be available for landfill staff to use as daily and intermediate cover, thereby reducing the amount of material that a contractor will be required to move at a later date. The Phase 3 cell A area will encompass approximately eleven acres.
80,000	Litter fence for new cell – This project consists of installation of new litter control netting on the eastern side of the Phase 3 cell A area. Litter control netting is critical in controlling litter from leaving the landfill site during periods of high wind. By installing this new netting, the facility will be more likely to remain in compliance with regulatory requirements for litter control. Existing litter control netting that is located outside of the MSW Phase 2 area will need to be abandoned during the blasting of Phase 3 cell A. It is estimated that approximately 2,500 feet of 20’ tall netting will be installed.
150,000	Gas Wellfield Expansion – The landfill is continually growing and gas collection needs to be maintained in the new areas of the municipal landfill. Expansion ensures that staff is able to capture, collect, and destroy the maximum amount of landfill gas possible. This gas is used to fuel the landfill gas to energy plant. By expanding the wellfield, additional electricity is generated which increases the revenue stream from power generation. The expansion will include expanding the gas header piping on the north side of the municipal landfill as well as installation of additional gas collection wells.
1,500,000	Leachate Holding Pond – Leachate management is a critical factor in the overall operation of the landfill. As the landfill continues to grow, potential for additional leachate generation increases. The construction of additional leachate holding capacity will help the facility with compliance of regulatory requirements. The construction of an additional two acre holding pond with a double liner system will be in accordance with Virginia Department of Environmental Quality requirements.
<u>575,000</u>	Depreciation of Equipment
<u>\$4,771,000</u>	

School Funds:

\$3,903,924	School Operating/School Nutrition Service/NREP Operating Fund Capital Expenses – Capital outlay expenditure appropriations for FY 2018 are primarily for new and replacement furniture and equipment for instruction, administration, technology, NREP, food service and operations, and maintenance including computer hardware, computer software, heavy equipment, etc. All operating capital outlay appropriation is routine, recurring expenditures to continue operations of the school division. Equipment replacements for school nutrition operations are non-recurring. Capital funds for school nutrition equipment improve the delivery of school nutrition services to students.
2,595,244	School Capital Fund – Capital outlay expenditure appropriations for FY 2018 for the School Capital Fund is non-routine capital that will not affect current and future operating funds, rather they help preserve building assets and provide for replacement school buses.
<u>\$6,499,168</u>	

**Total Capital for all Funds:
\$14,839,383**

The following page is a brief summary of the individual school capital fund.

SCHOOL CAPITAL PROJECTS FUND

DESCRIPTION:

This fund was intended to be used for the purchase of capital items not reflected in the school operating budget.

For FY 2018, \$3.7 million in non-recurring and carry-over funds provide for replacement school buses, technology, facility maintenance plans, and projects that were begun in the prior year but may not be completed by June 30, 2017.

GOALS:

- To isolate specific expenditures outside of the school operating budget.

BUDGET SUMMARY:

	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Estimated Budget	FY 2018 Adopted Budget	Increase/Decrease FY 2017 App. To FY 2018	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	0	0	0	1,143,043	1,143,043	100.00%
Capital/Leases	863,222	3,000,000	4,332,857	2,595,244	-404,756	-13.49%
TOTAL	863,222	3,000,000	4,332,857	3,738,287	738,287	24.61%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	4,314,747	3,000,000	4,332,857	3,738,287	738,287	24.61%
TOTAL	4,314,747	3,000,000	4,332,857	3,738,287	738,287	24.61%
Full-time Positions	0	0	0	0	0	0.00%

Statistics



Belle Grove Plantation
Middletown, Virginia
Built in 1797

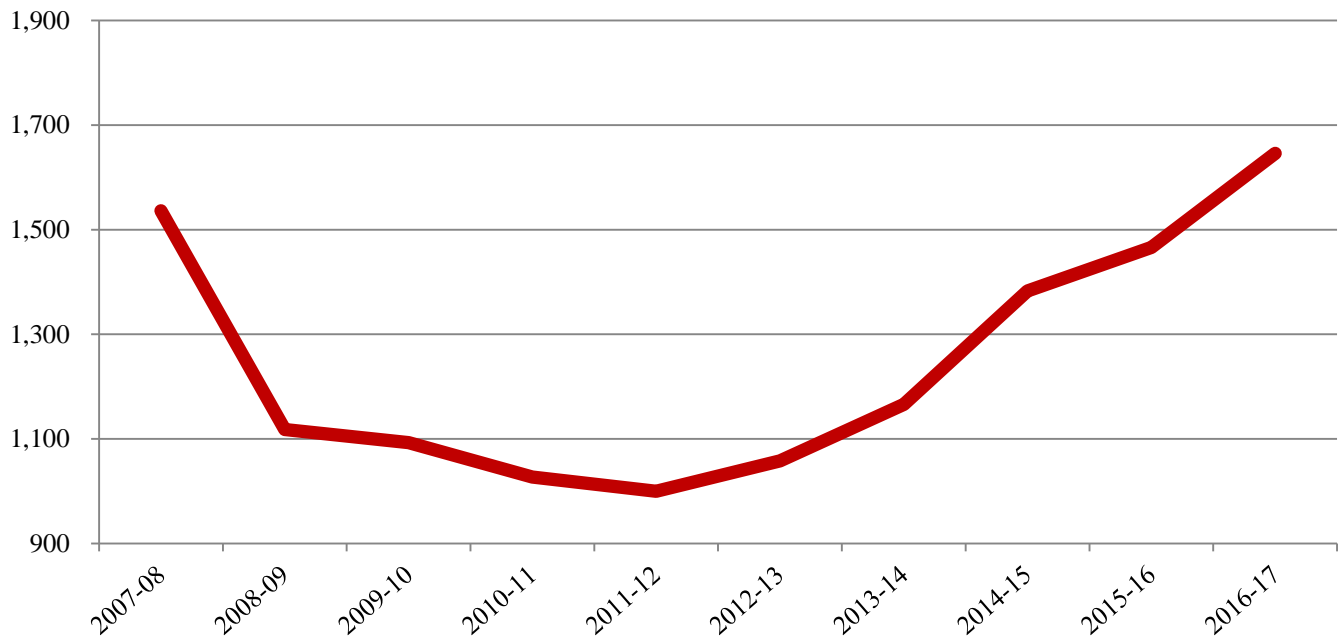
Frederick County, Virginia
Property Value and Construction

Last Ten Fiscal Years

Fiscal Year	# of Permits	Commercial		Property Value		
		Industrial Construction	# of Permits	Residential Construction	Commercial/Residential	Non-Taxable
2007-08	374	129,196,966	1,162	92,305,260	7,625,155,090	513,919,600
2008-09	271	34,862,250	847	66,192,382	7,811,319,762	561,483,950
2009-10	244	48,476,650	849	55,093,500	8,050,510,886	629,193,050
2010-11	237	32,499,993	790	51,363,019	7,835,125,164	714,807,150
2011-12	238	128,913,347	762	58,500,877	7,636,872,397	786,027,450
2012-13	214	53,220,821	844	74,842,367	7,696,001,678	825,565,280
2013-14	272	126,203,474	894	86,297,300	7,816,092,895	863,762,710
2014-15	230	99,660,910	1,153	135,043,027	8,149,289,029	872,850,680
2015-16	246	74,856,234	1,220	149,274,072	8,534,068,052	891,411,050
2016-17	224	177,202,465	1,422	279,570,276	9,113,604,193	943,594,650

Source: Comprehensive Annual Financial Report, Frederick County, Virginia
 Frederick County Inspections Department
 Frederick County Commissioner of the Revenue

Building Permits Issued
Last Ten Fiscal Years



Frederick County, Virginia
Assessed Valuation of All Taxable Property
Last Ten Fiscal Years

Fiscal Year	Real Estate	Personal Property	Machinery & Tools	Mobile Homes	Public Utility		Total
					Real Estate	Personal Property	
2007-08	7,625,155,090	946,401,527	253,712,540	40,469,986	150,502,719	705,499	9,016,947,361
2008-09	7,811,319,762	880,311,409	257,046,280	39,192,658	185,732,461	776,669	9,174,379,239
2009-10	8,050,510,886	874,370,959	268,337,708	39,529,909	233,045,416	1,091,033	9,466,885,911
2010-11	7,835,125,164	923,821,006	252,377,445	40,893,172	257,775,602	966,251	9,310,958,640
2011-12	7,636,872,397	941,431,693	249,754,319	41,442,635	367,573,433	2,062,067	9,239,136,544
2012-13	7,696,001,678	972,643,615	255,121,648	41,657,061	378,304,245	2,172,968	9,345,901,215
2013-14	7,816,092,895	1,006,173,853	282,244,524	41,946,199	342,658,871	2,194,437	9,491,310,779
2014-15	8,149,289,029	1,066,745,109	315,089,475	41,613,492	367,409,534	2,751,089	9,942,897,728
2015-16	8,531,313,390	1,119,825,165	336,670,936	41,363,812	438,123,088	2,567,006	10,469,863,397
2016-17	9,113,604,193	1,069,481,659	372,087,261	41,640,270	411,242,029	2,239,737	11,010,295,149

Source: Comprehensive Annual Financial Report, Frederick County, Virginia
 Frederick County Commissioner of the Revenue

Frederick County, Virginia

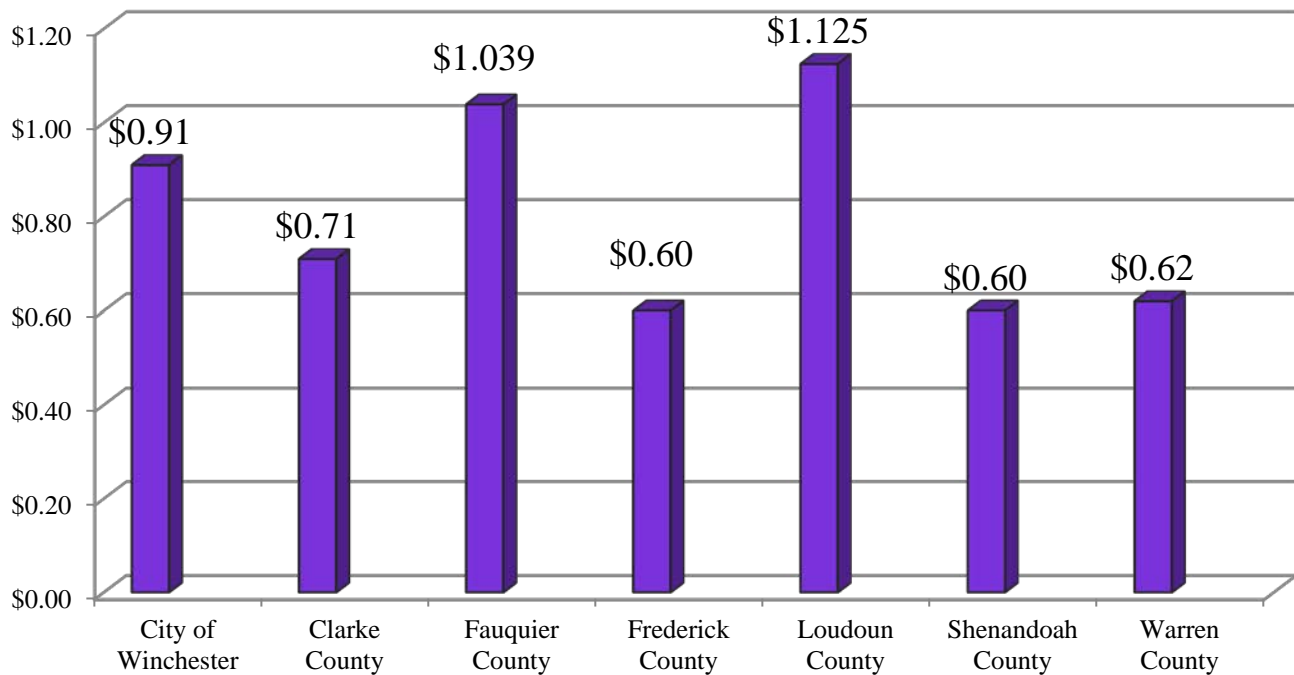
Property Tax Rates

Last Ten Calendar Years

Calendar Year	Real Estate	Personal Property	Machinery and Tools	Mobile Homes	Public Utilities	
					Real Estate	Personal Property
2008	0.525	4.20	2.00	0.525	0.525	4.20
2009	0.51	4.86	2.00	0.51	0.51	4.86
2010	0.51	4.86	2.00	0.51	0.51	4.86
2011	0.545	4.86	2.00	0.545	0.545	4.86
2012	0.585	4.86	2.00	0.585	0.585	4.86
2013	0.585	4.86	2.00	0.585	0.585	4.86
2014	0.585	4.86	2.00	0.585	0.585	4.86
2015	0.56	4.86	2.00	0.56	0.56	4.86
2016	0.60	4.86	2.00	0.60	0.60	4.86
2017	0.60	4.86	2.00	0.60	0.60	4.86

Real Estate rates are based on 100% of fair market value.
Tax rates are based on per \$100 assessed valuation.

Real Estate Tax Comparison of Neighboring Counties and Cities



COUNTY OF FREDERICK, VIRGINIA
Statement of Net Position
At June 30, 2016

	Governmental Activities	Business- Type Activities	Total	Component Units	
				School Board	Economic Development Authority
Assets:					
Cash and cash equivalents	\$65,025,692	\$19,991,541	\$86,531,972	\$33,998,408	\$859,686
Restricted cash	0	12,233,416	12,233,416	0	0
Receivables, net	53,371,660	573,224	50,173,634	223,318	0
Note Receivable	3,060,972	0	1,240,417	0	0
Advance to primary government	0	0	0	0	500,000
Due from other governments	11,948,942	0	10,209,658	4,734,439	0
Intergovernmental loan	734,939	0	734,939	0	0
Prepaid Expenses	4,112	0	3,915	0	27,273
Inventory	0	0	0	495,808	0
Net Pension asset	0	0	0	444,888	0
Capital Assets:					
Land and construction in progress	47,703,030	3,517,956	20,755,392	15,543,293	0
Other capital assets, net of accumulated depreciation	91,512,148	14,563,038	116,379,475	101,402,365	0
Capital assets, net	139,215,178	18,080,994	137,134,867	116,945,658	\$0
Total assets	273,361,495	50,879,175	298,262,818	156,842,519	1,386,959
Deferred Outflows of Resources:					
Deferred charge on refunding	\$746,908	\$0	\$784,253	\$0	\$0
Pension contributions subsequent to measurement date	2,765,938	114,262	2,674,408	12,938,610	0
Total deferred outflows of resources	3,512,846	114,262	3,458,661	12,938,610	0
Liabilities:					
Accounts payable and accrued expenses	\$3,172,666	\$208,770	1,996,804	\$22,396,461	\$18,797
Accrued interest payable	2,863,848	0	2,559,504	0	0
Claims payable	772,391	0	703,371	1,470,871	0
Advance from component unit	500,000	0	500,000	0	0
Unearned revenue	0	75	6,905	0	0
Amounts held for others	2,909,828	0	446,653	0	0
Long-term liabilities:					
Net pension liability	9,632,372	385,596	9,114,278	125,663,000	
Due within one year	16,045,083	133,953	14,888,338	1,099,045	747,682
Due in more than one year	173,877,261	12,290,825	163,888,110	4,717,952	409,720
Total Liabilities	209,773,449	13,019,219	194,103,963	155,347,329	1,176,199
Deferred Inflows of Resources:					
Deferred revenue - taxes	\$46,023,224	\$0	\$42,178,173	\$0	\$0
Items related to measurement of net pension liability	1,978,861	176,262	4,264,405	19,892,300	0
Total deferred inflows of resources	48,002,085	176,262	46,442,578	19,892,300	0
Net Position:					
Net investment in capital assets	-\$12,315,518	\$18,080,994	\$7,879,498	\$116,945,658	\$0
Unrestricted	31,414,325	19,716,962	53,295,440	-122,404,158	210,760
Total net position	19,098,807	37,797,956	61,174,938	-5,458,500	210,760

Frederick County, Virginia

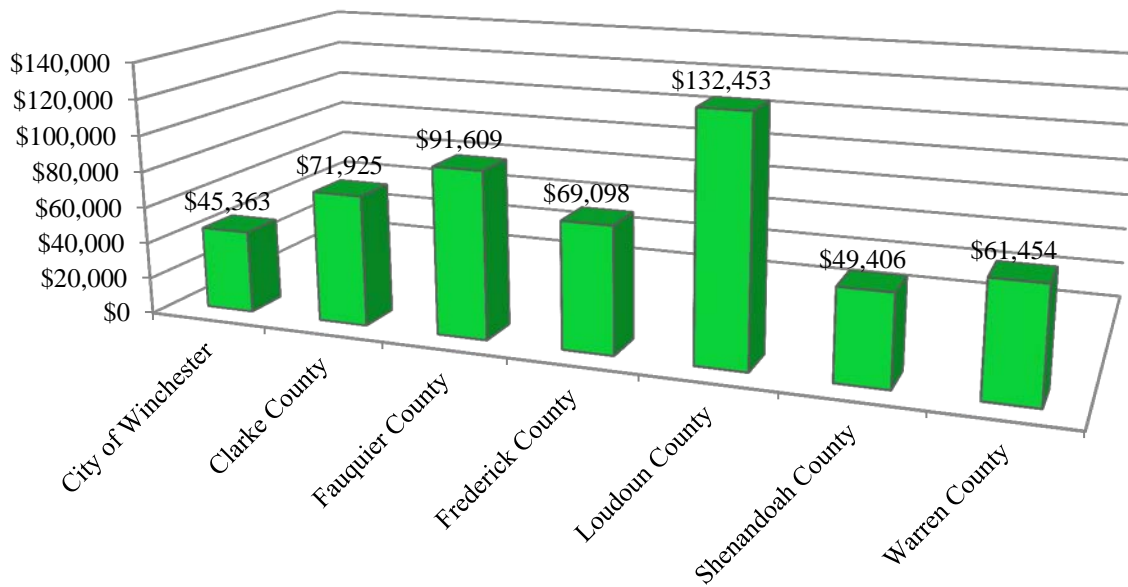
Demographic Statistics

Last Ten Calendar Years

Calendar Year	Population (1)	Per Capita Income (1) (2)	School Enrollment (3)	Unemployment Rate (1)
2007	72,949	33,121	12,905	3.0%
2008	73,886	34,156	13,041	4.3%
2009	74,384	32,643	13,061	8.0%
2010	78,305	33,528	13,043	7.1%
2011	79,156	37,954	13,029	6.1%
2012	80,118	39,710	13,066	5.3%
2013	81,207	40,393	13,045	5.0%
2014	82,059	42,701	13,092	4.5%
2015	82,623	44,871	13,092	4.0%
2016	83,998	N/A	13,246	3.5%

Sources: (1) Economic Development Authority
 (2) Includes City of Winchester
 (3) Frederick County School Board – Sept. 15 of respective calendar year

Median Household Income Comparison of Neighboring Counties and Cities



Frederick County, Virginia
Additional Miscellaneous/Demographic Statistics

	Percent			Value		
	Frederick County, Virginia	Virginia	USA	Frederick County, Virginia	Virginia	USA
Demographics						
Population ⁶	—	—	—	84,421	8,411,808	323,127,513
Population Annual Average Growth ⁶	1.5%	0.9%	0.8%	1,197	73,808	2,474,760
Median Age ^{2,4}	—	—	—	39.1	37.5	37.2
Under 18 Years ⁴	25.1%	23.2%	24.0%	19,675	1,853,677	74,181,467
18 to 24 Years ⁴	7.9%	10.0%	9.9%	6,179	802,099	30,672,088
25 to 34 Years ⁴	11.7%	13.6%	13.3%	9,183	1,090,419	41,063,948
35 to 44 Years ⁴	14.6%	13.9%	13.3%	11,431	1,108,928	41,070,606
45 to 54 Years ⁴	16.0%	15.2%	14.6%	12,558	1,214,000	45,006,716
55 to 64 Years ⁴	11.9%	11.9%	11.8%	9,325	954,964	36,482,729
65 to 74 Years ⁴	7.5%	6.9%	7.0%	5,859	549,804	21,713,429
75 Years, and Over ⁴	5.2%	5.3%	6.0%	4,095	427,133	18,554,555
Race: White ⁴	89.3%	68.6%	72.4%	69,934	5,486,852	223,553,265
Race: Black or African American ⁴	4.1%	19.4%	12.6%	3,175	1,551,399	38,929,319
Race: American Indian and Alaska Native ⁴	0.3%	0.4%	0.9%	234	29,225	2,932,248
Race: Asian ⁴	1.2%	5.5%	4.8%	969	439,890	14,674,252
Race: Native Hawaiian and Other Pacific Islander ⁴	0.0%	0.1%	0.2%	34	5,980	540,013
Race: Some Other Race ⁴	3.0%	3.2%	6.2%	2,379	254,278	19,107,368
Race: Two or More Races ⁴	2.0%	2.9%	2.9%	1,580	233,400	9,009,073
Hispanic or Latino (of any race) ⁴	6.6%	7.9%	16.3%	5,168	631,825	50,477,594
Economic						
Labor Force Participation Rate and Size (civilian population 16 years and over)	67.4%	64.7%	63.3%	43,243	4,266,800	158,897,824
Armed Forces Labor Force	0.1%	1.7%	0.4%	79	109,986	1,015,464
Veterans, Age 18-64	8.2%	8.8%	5.5%	4,112	454,935	10,750,884
Median Household Income ²	—	—	—	\$69,098	\$65,015	\$53,889
Per Capita Income	—	—	—	\$30,769	\$34,152	\$28,930
Poverty Level (of all people)	6.5%	11.5%	15.5%	5,247	921,822	47,749,043
Households Receiving Food Stamps	6.2%	9.7%	13.2%	1,828	295,767	15,399,651
Mean Commute Time (minutes)	—	—	—	30.1	27.9	25.9
Commute via Public Transportation	0.2%	4.6%	5.1%	82	183,183	7,362,038
Union Membership ³	4.9%	4.6%	10.7%	—	—	—
Educational Attainment, Age 25-64						
No High School Diploma	9.6%	9.5%	11.8%	4,219	425,011	19,736,243
High School Graduate	29.1%	23.8%	26.4%	12,754	1,060,810	43,982,863
Some College, No Degree	21.0%	20.5%	21.7%	9,219	913,912	36,187,232
Associate's Degree	8.8%	7.9%	8.8%	3,868	350,791	14,742,654
Bachelor's Degree	20.2%	22.6%	19.9%	8,834	1,007,981	33,245,950
Postgraduate Degree	11.2%	15.8%	11.4%	4,907	706,207	18,952,103
Housing						
Total Housing Units	—	—	—	32,152	3,423,291	133,351,840
Median House Value (of owner-occupied units) ²	—	—	—	\$225,300	\$245,000	\$178,600
Homeowner Vacancy	1.7%	1.7%	1.9%	391	35,627	1,492,691
Rental Vacancy	2.8%	6.1%	6.4%	189	68,583	2,949,366

Renter-Occupied Housing Units (% of Occupied Units)	21.9%	33.8%	36.1%	6,445	1,035,778	42,214,214
Occupied Housing Units with No Vehicle Available (% of Occupied Units)	3.7%	6.4%	9.1%	1,104	195,314	10,628,474
Social						
Enrolled in Grade 12 (% of total population)	1.5%	1.3%	1.4%	1,228	109,737	4,451,334
Disconnected Youth ⁵	0.9%	2.1%	3.0%	36	9,091	518,859
Children in Single Parent Families (% of all children)	25.2%	31.3%	34.8%	4,715	556,588	24,408,909
With a Disability, Age 18-64	9.9%	9.1%	10.3%	4,864	464,695	19,985,588
With a Disability, Age 18-64, Labor Force Participation Rate and Size	49.3%	42.6%	41.0%	2,398	198,136	8,185,456
Foreign Born	5.5%	11.7%	13.2%	4,452	966,601	41,717,420
Speak English Less Than Very Well (population 5 yrs and over)	2.8%	5.6%	8.6%	2,143	435,851	25,410,756

Source: [JobsEQ®](#)

1. ACS 2011-2015, unless noted otherwise

2. Median values for certain aggregate regions (such as MSAs) may be estimated as the weighted averages of the median values from the composing counties.

3. 2016; Current Population Survey, unionstats.com, and Chmura; county- and zip-level data are best estimates based upon industry-, MSA-, and state-level data

4. Census 2010

5. Disconnected Youth are 16-19 year olds who are (1) not in school, (2) not high school graduates, and (3) either unemployed or not in the labor force.

6. Census 2016, annual average growth rate since 2006

Frederick County, Virginia
Principal Real Property Taxpayers
At June 30, 2016

Taxpayer	Type of Business	Assessed Valuation (1)	Percentage of Total Assessed Valuation
Trans Allegheny Interstate	Utility	\$157,867,705	1.77%
H P Hood	Dairy Plant	\$53,352,400	0.60%
The Village at Orchard Ridge	Retirement Facility	\$50,800,600	0.57%
Shenandoah Valley Electric	Utility	\$49,600,782	0.56%
Rappahannock Electric	Utility	\$42,136,800	0.47%
Fort Collier Group	Industrial Park	\$41,584,800	0.46%
Potomac Edison	Utility	\$40,304,055	0.45%
Cowperwood FEMA LLC	Federal Government	\$33,411,300	0.37%
EIP Winchester Owner	Distribution	\$31,848,600	0.36%
Virginia Electric Power	Utility	\$27,051,765	0.30%
Total		\$527,958,807	5.91%
Total assessed valuation for all real property – 2016 calendar year assessment		\$8,919,165,787	100.00%

(1) Percentage of total assessed valuation is based on 2016 tax year assessed value for real property taxes.

Frederick County, Virginia

Miscellaneous Statistics

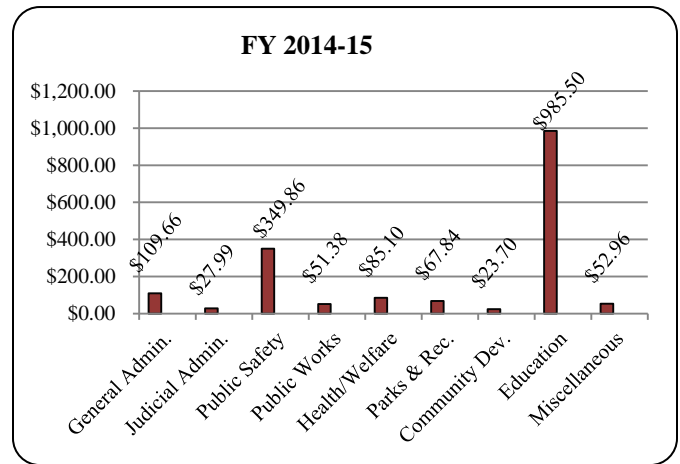
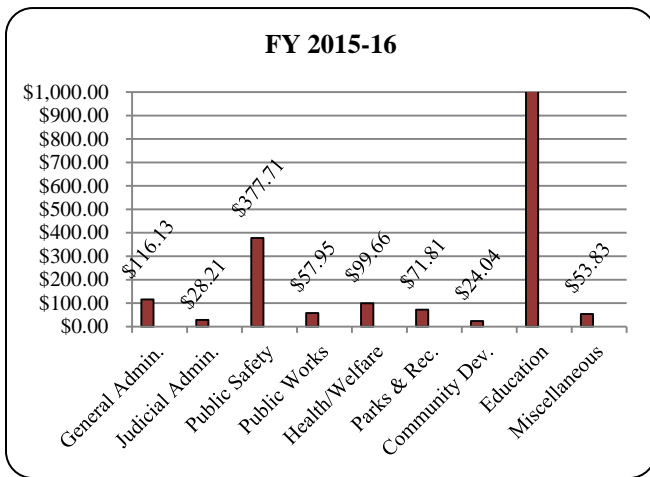
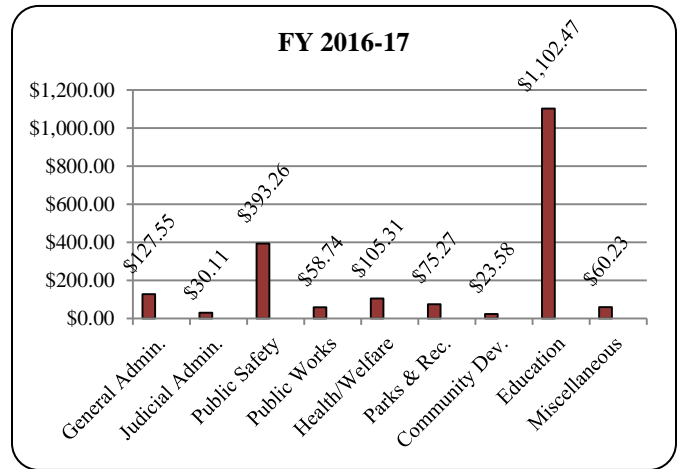
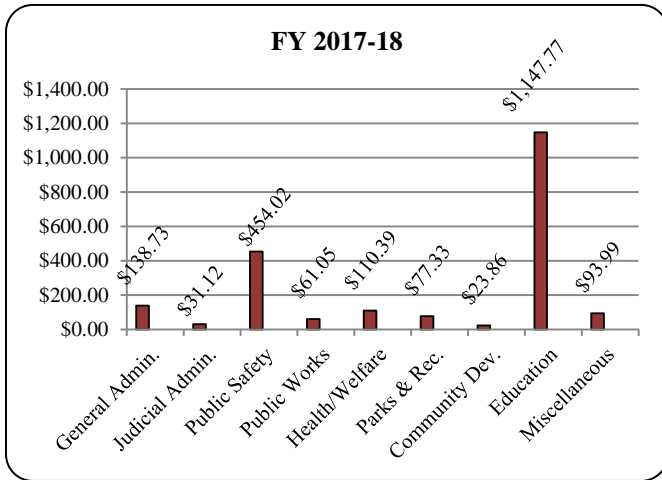
At June 30, 2017

Form of Government:	County Administrator	
Area:	427 square miles	
Fire Protection:	Number of volunteer fire stations	11
	Number of volunteer firefighters	550
Police Protection:	Number of stations	1
	Number of law enforcement personnel	97
Education:	Elementary Schools	11
	Middle Schools	4
	High Schools	3
	Technical/Vocational/Alternate Center	1
	Regional Special Education Facility	1
	Number of students	13,246
	Number of instructional personnel	1,512
Parks and Recreation:	Number of district parks	2
	Total district park acreage	414
	Number of neighborhood parks	2
	Total neighborhood park acreage	12
	Number of park visitors (estimated)	450,000
	Number of shelters	17
	Number of lakes	2
	Number of playgrounds	9
	Number of disc golf courses (18 holes)	1
	Number of swimming pools	2
	Number of community centers	5
	Number of baseball fields maintained	10
	Number of softball fields maintained	34
	Number of soccer fields maintained	2
	Number of Frederick County Govt sites maintained	4
	Number of Frederick County Public Schools sites maintained	21
	Total FCPS acreage maintained	272
	Number of basicREC sites	11
	Number of recreation program participants	54,000
Building Permits Issued:	Residential and Commercial	1,646

FREDERICK COUNTY TAXPAYER COSTS

	General Fund FY 2017-18	Per Capita \$	% of Total
General Administration	\$11,652,984	\$138.73	6.49%
Judicial Administration	2,613,954	31.12	1.46%
Public Safety	38,136,418	454.02	21.23%
Public Works	5,127,899	61.05	2.86%
Health/Welfare	9,272,676	110.39	5.16%
Parks & Rec./Cultural	6,495,547	77.33	3.62%
Community Development	2,003,917	23.86	1.12%
Education (includes Debt Svc.)	96,410,712	1,147.77	53.68%
Miscellaneous	7,894,809	93.99	4.40%
	\$179,608,916	\$2,138.26	100.00%

Dollar amounts are based on an estimated population of 83,998 and a total General Fund budget of \$179,608,916.



Glossary



Winchester Regional Airport
Winchester, Virginia
Established 1987

BUDGET GLOSSARY

The Annual Budget contains specialized and technical terminology that is unique to public finance and budgeting. To assist the reader of the Annual Budget document in understanding these terms, the budget glossary has been included in the document.

Accrual Basis of Accounting:	Revenues are recognized in the accounting period in which they become available and measurable. Expenditures are recognized in the accounting period in which the liability is incurred.
Appropriation:	An authorization made by the Board of Supervisors which permits the County to incur obligations and to make expenditures of resources.
Appropriation Ordinance:	The method by which the expenditure side of the budget is enacted into law by the legislative body.
A. S. A. P.:	Alcohol Safety Action Program provides evaluation, probation and intervention services to the court system.
Assessed Valuation:	The value that is established for real or personal property for use as a basis for levying property taxes.
B. A. S. I. C.:	Before and After School Interim Care is conducted at various schools within the County at a minimal charge.
Balanced Budget:	A budget where revenues equal expenditures. Non-revenue sources such as reserves can also be considered revenue for the purpose of defining balanced budget.
Basis of Budgeting:	The modified accrual is used as the basis for budgeting. Revenues are recognized in the accounting period in which they become available, except for property taxes not collected 45 days after year end. Expenditures are recognized in the accounting period when the liability is incurred, except for general long-term debt.
Bonded Debt:	That portion of the indebtedness represented by outstanding bonds.
BOP:	Bureau of Prisons
BPOL:	Business, Professional and Occupational License (BPOL) refers to the license tax that is levied upon the privilege of doing business or engaging in a profession, trade or occupation in the County.
Budget:	A financial plan for a specified period of time (fiscal year) that includes and estimate of resources required, and an estimate of resources available to finance such a plan.
Budgetary Control:	The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriation and available revenues.

Budgeted Funds:	Funds that are planned for certain uses but have not been formally or legally appropriated by the legislative body. The budget document that is submitted for Board approval is composed of budgeted funds.
Capital Outlays:	Expenditures for the acquisition of capital assets.
Capital Projects:	Projects which purchase or construct capital assets. Typically, a capital project encompasses a purchase of land and/or the construction of a building or facility.
Carryover Funds:	Unexpended funds from the previous fiscal year which may be used to make payments in the current fiscal year.
CDB Grant:	Community Development Block Grant
Clearance Rates:	Cases that are closed (solved) during the calendar year.
Constitutional Officers:	Refers to the officers or agencies directed by elected officials (Clerk of the Circuit Court, Commissioner of the Revenue, Commonwealth's Attorney, Sheriff and Treasurer) whose positions are established by the Constitution of the Commonwealth of Virginia or its statutes.
D. A. R. E.:	Drug Alcohol Resistance Education program geared toward elementary school students.
D. C. J. S.:	Department of Criminal Justice Services
Debt Service Fund:	A fund established to account for the accumulation of resources for, and the payment of, general long-term debt, principal and interest.
Delinquent Taxes:	Taxes that remain unpaid on and after the date on which a penalty for non-payment is attached.
Department:	A major administrative division of the County which indicates overall management responsibility for an operation or a group of related operations within a functional area.
D. O. C.:	Department of Corrections
Encumbrance:	The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for future expenditures.
Enterprise Fund:	A governmental accounting fund in which the services provided are financed and operated similarly to those of a private business. The rate schedules for these services are established to insure that revenues are adequate to meet all necessary expenditures.
Expenditure:	This term refers to the outflow of funds paid or to be paid for an asset obtained or goods and services obtained regardless of when the expense is actually paid. This term applies to all funds. Note: An encumbrance is not an expenditure. An encumbrance reserves funds to be expended.
FCPRD:	Frederick County Parks and Recreation Department
FCPS:	Frederick County Public Schools

Fiduciary Fund:	Also referred to as Trust and Agency Funds, accounts for assets held by a governmental unit in a trustee capacity or as an agent or custodian for individuals or private organizations.
Fiscal Plan:	The instrument used by the budget-making authority to present a comprehensive financial program to the Board of Supervisors.
Fiscal Year:	The time period designated by the County signifying the beginning and ending period for recording financial transactions. The County of Frederick has specified July 1 to June 30 as its fiscal year.
Fixed Assets:	Assets of long-term character which are intended to continue to be held or used, such as land, buildings, machinery, furniture and other equipment.
Fund:	An accounting entity that has a set of self-balancing accounts recording cash and other financial resources, together with all related liabilities and residual balances, and changes therein, which are separated by specific activities in accordance with special regulations, restrictions or limits. Seven commonly used funds in public accounting are: general fund, special revenue funds, debt service funds, capital project funds, enterprise funds, trust and agency funds and internal service funds.
Fund Balance:	Fund balance is the excess of assets over liabilities. A certain portion of fund balance is comprised of cash (asset). Having cash reserves allows the County to maintain cash flow since tax collections only occur at the middle and end of the fiscal year.
Function:	A group of related programs crossing organizational (department) boundaries and aimed at accomplishing a broad goal or accomplishing a major service.
G. A. S. B.:	Governmental Accounting Standards Board
G. I. S.:	This refers to Graphic Information System. It is an electronic library containing information about the land, its inhabitants, its physical condition, resources and legal status. It is a library that consists of information that can be used to conduct research through collection, sorting and reordering of descriptive and pictorial information. G. I. S. can provide information, such as maps and data reports, to help make land use decisions.
General Fund:	The largest fund within the County, the General Fund accounts for most of the financial resources of the government. General Fund revenues include property taxes, licenses and permits, local taxes, service charges and other types of revenue. This fund usually includes most of the basic operating services, such as fire and police protection, finance, data processing, parks and recreation, public works and general administration.
General Obligation Bonds:	Bonds that finance a variety of public projects such as buildings and improvements; the repayment of these bonds is usually made from the General Fund, and these bonds are backed by the full faith and credit of the issuing government.
Governmental Funds:	The funds that report most of the county's basic services. The activities are supported primarily by property taxes and support such basic services as general administration, public safety, parks and recreation and community development.

Grant:	A contribution by a government or other organization to support a particular function. Grants may be classified as either categorical or block depending upon the amount of discretion allowed the grantee.
Intergovernmental Revenue:	Revenues form other governments, such as State and Federal government in the form of grants, entitlements, shared revenue or payments in lieu of taxes.
Internal Service Fund:	Funds used to account for the financing of goods or services provided by one department to another department.
Inventory:	A detailed listing of property currently held by the government.
J. J. C.:	Joint Judicial Center is the judicial facility located in downtown Winchester that is shared between the City of Winchester and Frederick County.
Leachate:	A solution formed by the percolation of a liquid such as the runoff caused by rain water percolating through the landfill.
Line-Item Budget:	A budget that lists each expenditure category (salary, materials, telephone service, travel, etc.) separately, along with the dollar amount budgeted for each specified category.
Literary Loans:	The Literary Fund of the Commonwealth of Virginia was created by the Virginia General Assembly to provide low interest rate loans to localities for the erecting, altering or enlarging school buildings. The Literary Fund is invested and managed by the Virginia Board of Education, as prescribed by law.
Long-term Debt:	Debt with a maturity of more than one-year after the date of issuance.
Modified Accrual:	Cash basis of accounting that recognizes payables in the accounting period in which the liability is incurred except for long-term debt, and receivables in the accounting period in which they become available and measurable.
NAICS:	North American Industrial Classification System – Structure which industries are aggregated.
NCLB:	No Child Left Behind – A federal act.
Non-Revenue:	Monies that are not generated from income producing activities. Examples are transfers from other funds, carry forward funds and proceeds form the sale of bonds.
NREP:	Northwestern Regional Education Program
Object Code:	An expenditure category, such as salaried, supplies or vehicles.
Operating Budget:	A budget which applies to all outlays other than capital outlays.
Operating Fund:	A fund restricted to a fiscal budget year.
Performance Indicators:	A measure or gauge of an accomplishment or the effectiveness.
Personal Property:	A category of property, other than real estate, so identified for purposes of taxation. It includes personally owned items, corporate property and business

equipment. Examples include automobiles, motorcycles, trailers, boats, airplanes, business furnishings and manufacturing equipment. Goods held by manufacturers, wholesalers or retailers (inventory) are not included.

Proffer:	An offer of cash or property. This usually refers to property, cash or structural improvements offered by contractors in land development projects.
Property Tax:	Property taxes are levied on both real and personal property according to the property's valuation and the tax rate.
Proprietary Funds:	There are two types of proprietary funds: Enterprise Funds and Internal Service Funds. Enterprise Funds account for the financing of services to the general public where all or most of the operating expenses involved are recorded in the form of charges to users of such services. An example of an enterprise fund is the county's landfill. An internal service fund accounts for the financing of goods or services provided by one department or agency to other departments or agencies of the county government. An example of an internal service fund would be the health insurance fund.
Proration:	A system in which taxes are assessed proportionally during the year.
Real Property:	Real estate, including land and improvements, classified for purposes of tax assessment.
Revenue:	Funds that the government receives as income. It includes such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues and interest income.
RCRA:	Resource Conservation and Recovery Act
S.C.B.A.	Self Contained Breathing Apparatus
SOL:	Standards of Learning
SOQ:	Standards of Quality
Special Revenue Fund:	A fund used to account for revenues from specific taxes or other earmarked revenue sources which by law are designated to finance particular functions or activities of government. After the fund is established, it usually continues year after year until discontinued or revised by proper legislative authority.
Tax Rate:	The level of taxation stated in terms of either a dollar amount (i.e., .85 per \$100 assessed valuation) or a percentage of the value of the tax base (i.e., 4.5% sales tax).
Tipping Fees:	The cost for using the landfill; generally levied on tonnage of solid waste.
User Fees:	These are charges for certain county services used by the public. Examples include fees for the use of swimming pools, summer camps and animal adoption.
VPSA:	Virginia Public School Authority (VPSA) was created by the General Assembly of Virginia in 1962 for the purpose of supplementing the existing method of capital programs for public schools in the counties, cities and town of the commonwealth.

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Rouss City Hall
City of Winchester, Virginia
Built in 1901

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