



2018-2019 Annual Budget

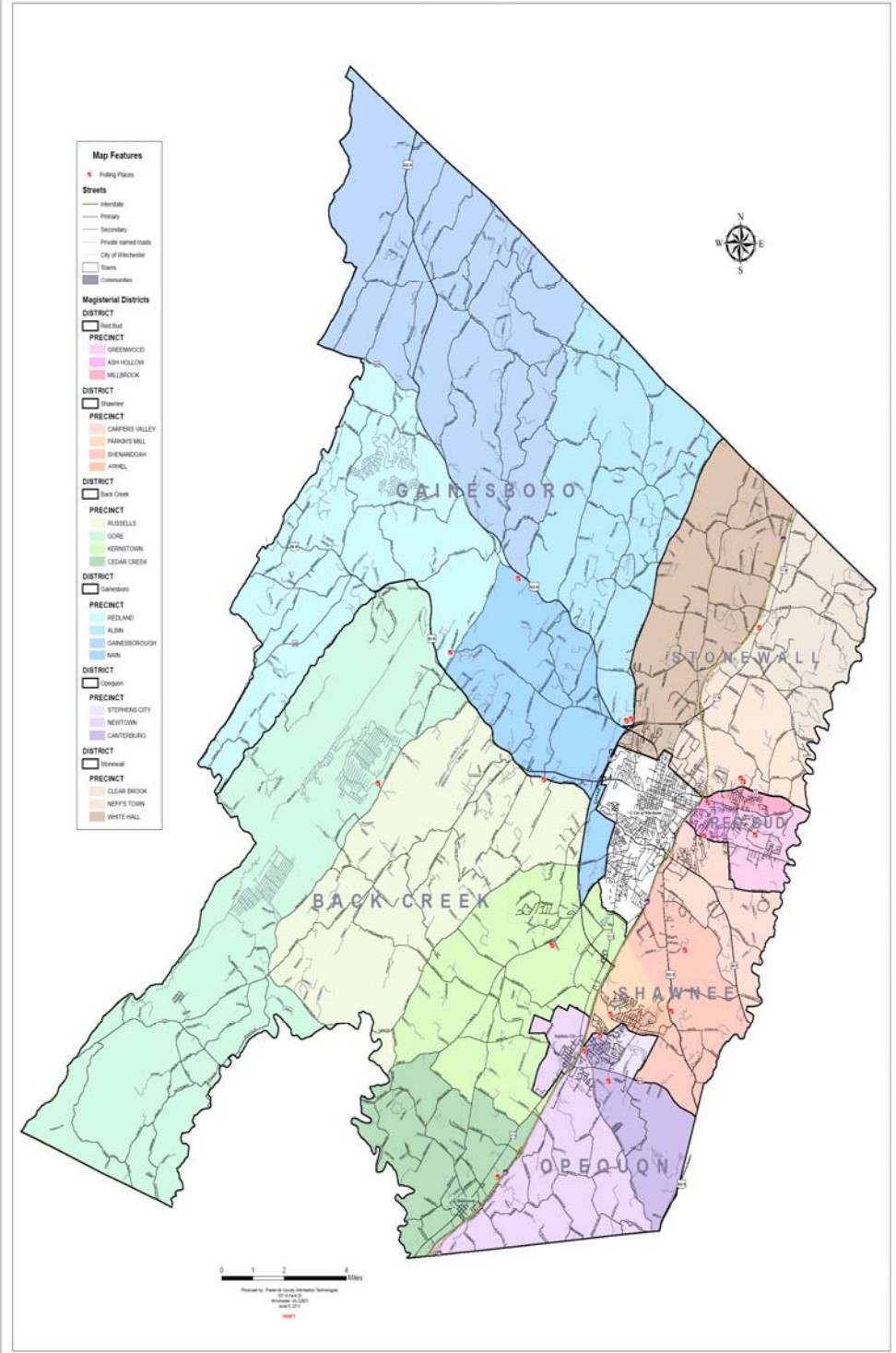
Frederick County, Virginia

Life at the Top

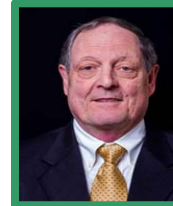


FREDERICK COUNTY, VIRGINIA BOARD OF SUPERVISORS 2018-2019

Frederick County Magisterial Districts



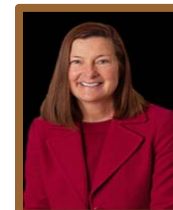
Charles S. DeHaven
Chairman



Gary A. Lofton
Vice-Chairman
Back Creek



Robert W. Wells
Opequon



Judith McCann-Slaughter
Stonewall



Blaine P. Dunn
Red Bud



Shannon G. Trout
Shawnee



J. Douglas McCarthy
Gainesboro

FREDERICK COUNTY, VIRGINIA

OFFICIALS

2018-2019

Kris C. Tierney..... County Administrator
Jay E. Tibbs.....Deputy County Administrator
Cheryl B. Shiffler.....Finance Director
Joe C. Wilder Public Works Director
Dennis D. Linaburg.....Fire & Rescue Chief
LeeAnna D. Pyles Public Safety Communications Director
I.DeLois Blevins Acting Human Resources Director
Allen S. VarnerInformation Technologies Director
Charles B. Tyson.....Management Information Systems Director
Michael T. RuddyPlanning and Development Director
Patrick E. Barker..... Economic Development Authority Director
Jason L. Robertson..... Parks and Recreation Director
James F. Whitley..... Regional Jail Administrator
Serena R. Manuel..... Winchester Regional Airport Executive Director
Ellen E. Murphy..... Commissioner of the Revenue
C. William Orndoff, Jr. Treasurer
Ross P. SpicerCommonwealth 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 PetskoHealth Department District Administrator
Gary Oates Sanitation Authority Chairman
Eric R. Lawrence Director Sanitation Authority
Mark SutphinFrederick 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

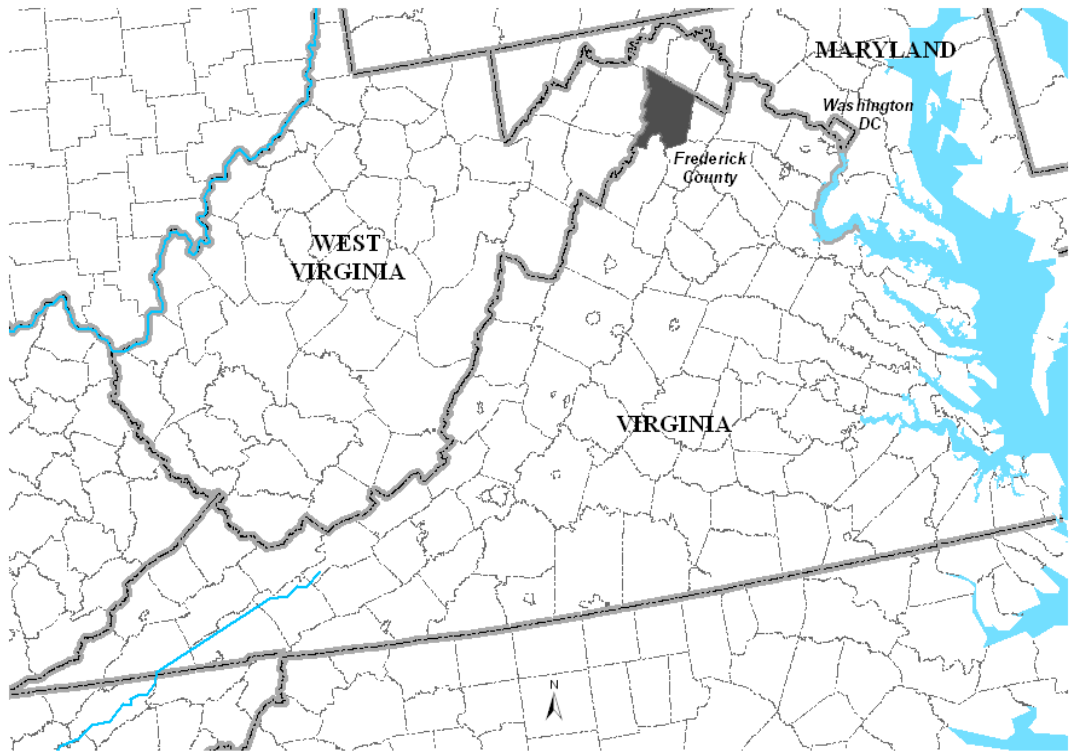
July 1, 2017

Christopher P. Morill

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, 2017. 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, VIRGINIA
ANNUAL BUDGET
FISCAL YEAR 2018-2019

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Budget Message



Old Frederick County Courthouse
Winchester, Virginia



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County Administrator

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July 1, 2018

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

I am pleased to present you with the Adopted Budget for Fiscal Year 2018-2019 that is balanced with a minimal real property tax rate increase.

This budget represents the Board's fiscal policy direction and results from numerous budget work sessions with the School Board and Finance Committee. These Budget work sessions covered issues from Public safety staffing and equipment needs and concerns, to education needs and the construction of a new or refurbished Aylor Middle School. Among other significant challenges to be addressed, we discussed the use of fund balance funding to balance the budget, and the local fiscal impacts of a proposed expansion of Medicaid. Through the commitment of the Board of Supervisors, the School Board and county staff we were able to continue to provide necessary services while maintaining a low real estate tax rate in comparison to surrounding localities. Our budget recognizes limited revenue while addressing the needs of Frederick County citizens.

FY 2019 Budget Process, Development and Issues

The FY 2019 budget process began in October 2017 with departments and outside agencies receiving budget packets for completion and submission to the Finance Department in November 2017. The Finance Committee Chair, County Administrator, Deputy County Administrator, 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 2019. Those priorities include positions and vehicles for the Sheriff and Fire and Rescue, debt service, salary initiatives, and enrollment growth for the school system. The Finance Committee Chair then presented a budget memo in October 2017 to share these concerns and to outline several other important components to keep in mind during the upcoming budget process: 1) consider public safety and education needs of the community as a priority; 2) provide responsible stewardship for county funds to ensure citizens receive the best services possible for the funds expended; 3) maintain fund balance guidelines consistent with GFOA and adhere to debt policies adopted by the Board of Supervisors on November 9, 2016; 4) identify and quantify prioritized deferred capital plan; and 5) continue to minimize the size of government wherever possible.

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 2017 through January 2018.

Total General Fund requests equaled \$198,973,675, an increase over the FY 2018 adopted budget of \$19,364,759. This amount includes a \$6.2 million requested increase in the transfer to the school system.

Looking at what departments requested for FY 2019, 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 \$9.1 million. Here is a summary of some of the capital needs requested to be funded or purchased in FY 2019 for the General Fund:

Information Technology:	
Drone to integrate into GIS, Public Works, Public Safety operations	\$15,000
1 st year payment/cost of 3-year switch replacement	\$163,000
Sheriff's Office:	
Surveillance and interview room cameras	\$25,000
Portable and Mobile radios to replace 20 year old units & related equip.	\$2,300,031
20 police interceptors	\$560,000
13 police interceptor SUV's	\$407,134
Two F150 Pickups – Animal Control	\$69,834
One 1-Ton Transit Cargo Van – Civil Division	\$50,774
One armored response vehicle for Tactical Team	\$136,000
One F250 & one boat w/trailer for Search & Rescue	\$72,000
Off road utility vehicle	\$12,956
Fire and Rescue:	
Vehicles – three replacement, four new	\$220,500
Radio Equipment – includes equipment for new vehicles	\$149,500
Two Thermal Imaging Cameras	\$16,000
S.C.B.A. replacement – 2 nd phase	\$1,000,000
Washers/Extractors	\$55,242
Hydraulic Extrication Equipment	\$60,000
County Office Buildings:	
County Administration and Public Safety Building improvements	\$138,000
Parks and Recreation:	
Snowden Bridge Park Development	\$300,000
Abrams Creek Greenway Phase I Construction	\$988,900
Indoor Aquatic Center Design	\$480,000
Vehicle Replacements – Three pickup trucks	\$109,000
Equipment trailer – replacement	\$11,000
Pedestrian Bridge Replacement - Clearbrook	\$40,000
Clearbrook Park Parking Design	\$257,000
Sherando Park Softball Complex Design	\$176,000
Sherando Park Northwest Bathroom	\$275,000
Slide Spray Grounds for Clearbrook and Sherando Parks	\$700,000
Mowers - 2	\$102,000
Replacement Self-Propelled Infield Drag	\$18,000

The school system had new capital requests totaling \$2.7 million in FY 2019. These include:

Northbound left lane along Route 522 at FCMS/GES	\$210,000
HVAC system – replace cooling tower/heat pumps at James Wood High	\$930,000
Partial roof replacement at DJ Howard	\$500,000
Fire alarm replacement at Bass-Hoover Elementary School	\$235,000
HVAC system – replace remaining heat pumps at Apple Pie Ridge Elem	\$105,000
Renovate tennis courts at Sherando High School	\$300,000
Athletic building roof replacement at James Wood High School	\$99,000
Classroom technology displays	\$165,000
Painting at various buildings	\$165,000

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 2019 are as follows:

Department	Quantity	Position
General Fund:		
Commissioner of the Revenue	1	Account Clerk
Reassessment	1	Assessor
Commonwealth Attorney	1	Assistant Commonwealth Attorney
Commonwealth Attorney	1	Legal Secretary
Sheriff	7	Deputy I
Sheriff	1	Investigator
Fire and Rescue	18	Firefighter
Fire and Rescue	2	Training Officer
Refuse Collection	1	Asst. Convenience Site Supervisor
Animal Shelter	1	Animal Caretaker
Social Services	1	Family Services Specialist
EDA	1	Research Manager
School System	41	Various

Ultimately, the most significant decision to be made was to determine the 2018 real estate tax rate.

The Board of Supervisors held several budget worksessions to review the revenues cuts to the proposed General Fund budget. The Board agreed to advertise a 1 cent real estate tax increase which would derive roughly \$1 million in additional revenue. These funds were set aside in a Board contingency line item as possibly funding for things such as the local impact for Medicaid expansion, School Resource Officers, or capital needs. In FY 2018, \$4.3 million was set aside in a Debt/Capital contingency line item which came from the increased revenue resulting from increased home values and last year's reassessment. The General Fund transfer to the school debt service fund decreased by \$1.4 million for FY 2019. This allowed us to utilize less from our fund balance in order to balance the budget. The Board also decided to increase the personal property tax on airplanes from 1 cent to 50 cents per \$100 of assessed value.

Actual total revenues for the General Fund increased by \$7,812,359 for FY 2019. Of this amount, \$6,093,123 was natural growth in General Property Taxes and Other Local Taxes. Of this increase, \$1,000,000 is associated with the 1 cent tax increase, and \$50,000 is due to the airplane tax increase. The remainder is department specific revenue such as permits, fees, and recovered costs.

As mentioned above, \$6,093,123 is the natural growth in revenue. Historically, this amount has been split with 57% for the Schools and 43% for the General Fund. The \$4,323,620 that was originally set aside in a capital/debt contingency in the General Fund will also be split between the School System and the County as well as the \$50,000 additional airplane tax revenue. This equates to \$5,966,044 for the schools and \$4,500,699 for the County.

With this revenue plan in place, the following changes were proposed to the General Fund budget:

- Increase in local funding for School Operating of \$5,101,044
- General Fund capital needs including County Administration and Public Safety Building system upgrades, land purchase for convenience site relocation
- 3% reserve for merit/COLA for county staff
- Health insurance premium increases of 3%
- Increases in funding for social services, health department, community services board (all jointly funded by the state)
- 1st year payment/cost of IT switch replacement
- Abrams Creek Greenway Trail – Phase I – State portion

- New personnel:
 - 12 new firefighters, 2 Training Officers
 - 1 new Sheriff's deputy
 - 1 new Account Clerk – Commissioner of the Revenue
 - 1 new Assessor
 - 1 new Assistant Commonwealth Attorney
 - 1 new Legal Secretary
 - 1 new Assistant Convenience Site Supervisor
 - 1 new Animal Caretaker
 - 1 Family Services Specialist in Social Services

The public hearing for the FY 2019 budget was held on March 28, 2018 with many speakers in favor of fully funding the schools.

The budget adoption took place on April 11, 2018. Changes made to the proposed budget from the public hearing are as follows:

- Reduction in General Fund transfer to School Operating Fund of \$865,000
- Increased funding from Fund Balance of \$865,000
- Allocate \$570,000 (57% share) of Board contingency to School Capital Fund

These items total \$2.3 million and were allocated to the School Capital Fund for a total in that fund of \$3.3 million, only \$400,000 less than what was originally requested. This budget was adopted 5-1 with 1 abstention.

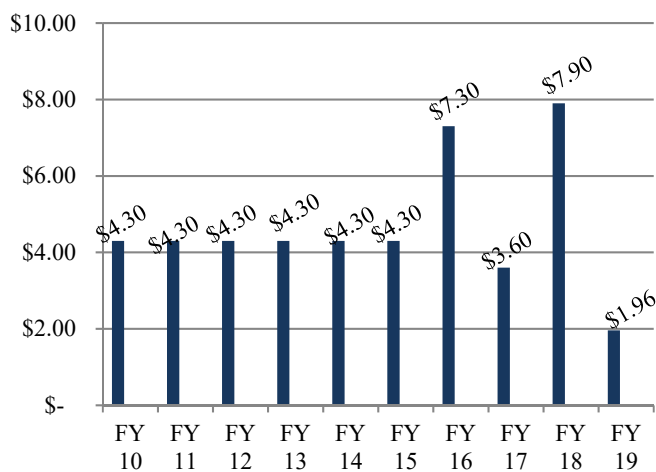
General Fund changes for FY 2019 are listed above. With this revenue plan, there are significant changes to the school system budget for FY 2019 as well. Those are broken down as follows:

- ▶ FY 2019 increase of \$3.5 million in state revenue and \$4.5 in local revenue, and \$0.6 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 salary increase for staff, new staffing positions to support student enrollment growth, and address instructional needs to increase student performance.
 - Additional funding provides for the following instructional needs:
 - Fifteen new classroom teachers and instructional aides to support student enrollment growth.
 - Eight classroom teachers and instructional aides and a special services coordinator to support students with special educational needs.
 - Four classroom teachers and aides to implement an elementary alternative education program to help students struggling with behavior issues acquire appropriate social skills and strategies to succeed academically and socially in the classroom.
 - Additional operating funds will support two new maintenance technicians and repairs and maintenance funds to support 21 sites – over 2.4 million square feet of building space.
 - Additional operating funds will also support four new bus drivers and bus aides, a custodian, and an accountant.
- ▶ Additional non-recurring funding of \$2.3 million from the County under the School Capital Projects Fund provides for building maintenance and replacements for items such as HVAC units, fire alarms and roofs.

A summary of the FY 2019 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.	\$12,453,954	3.9%	\$11,315,729	91%
Judicial Administration	\$2,825,715	0.9%	\$1,490,455	53%
Public Safety	\$32,186,399	10.0%	\$26,781,972	83%
Public Works	\$5,576,193	1.7%	4,882,096	88%
Health/Welfare	\$9,787,663	3.1%	\$4,710,038	48%
Community College	\$81,080	0.0%	\$81,080	100%
Parks, Recreation & Cultural	\$7,456,468	2.3%	\$3,573,655	48%
Community Development	\$1,492,019	0.5%	\$1,118,498	75%
Non-Departmental/Capital Contingency	\$4,439,898	1.4%	\$4,439,898	100%
Regional Jail Fund	\$22,789,176	7.1%	\$5,266,848	23%
Landfill Fund	\$7,502,138	2.3%	\$0	0%
Division of Court Services Fund	\$562,348	0.2%	\$0	0%
Shawneeland Sanitary District Fund	\$1,085,091	0.3%	\$0	0%
Airport Authority Operating Fund	\$1,646,442	0.5%	\$120,215	7%
Lake Holiday Sanitary District Fund	\$779,998	0.2%	\$0	0%
EMS Revenue Recovery Fund	\$1,522,400	0.5%	\$0	0%
Economic Development Authority Fund	\$603,483	0.2%	\$571,282	95%
School Operating Fund	\$167,912,382	52.4%	\$82,374,674	49%
School Capital Fund	\$3,300,000	1.0%	\$2,300,000	70%
School Debt Service Fund	\$14,966,405	4.7%	\$14,535,820	97%
School Nutrition Services Fund	\$8,000,493	2.5%	\$0	0%
School Textbook Fund	\$4,261,037	1.3%	\$0	0%
NREP Operating/Textbook Fund	\$5,556,659	1.7%	\$0	0%
School Private Purpose Funds	\$300,000	0.0%	\$0	0%
Consolidated Services Fund	\$3,600,000	1.1%	\$0	0%
Total County Adopted Budget	\$320,687,441	100.0%	\$163,562,260	51%

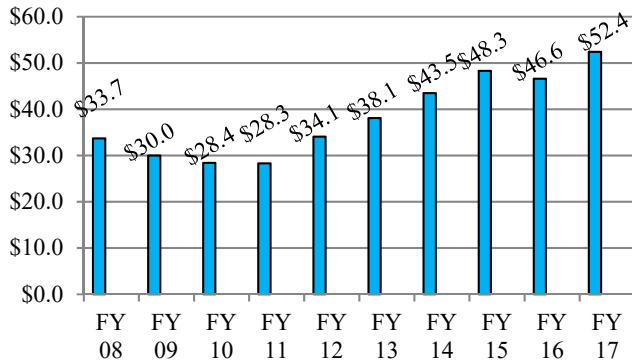
Use of Fund Balance to Balance Budget



The Board of Supervisors approved FY 2019 General Fund allocations to the school operating fund of \$82.3 million and \$14.5 million to the school debt service fund. This is a \$5.1 million increase to the school operating fund and a \$1.4 million decrease in the transfer to the school debt service fund compared to FY 2018. The Board of Supervisors allocates this funding in total. The General Fund budget increased by \$1.8 million from FY 2018, which includes the transfers to school operating and school debt. In order to support this budget, \$1.96 million was utilized from fund balance, a decrease of \$5.9 million from FY 2018. Last fiscal year, \$2.3 million of this fund balance funding was used for capital purchases for the

General Fund and \$3.1 million of this fund balance funding was used for capital purchases for the School System. 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.

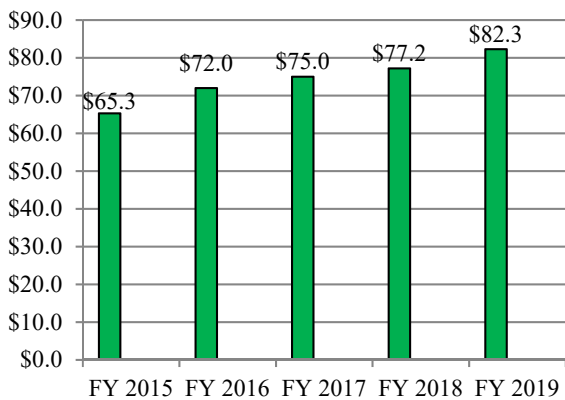
Unassigned General Fund Balance at June 30, 2017



The unassigned fund balance for the General Fund has remained or exceeded GFOA recommended levels for the past decade. There has been a fifty-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 2019, this equates to approximately \$30.8 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

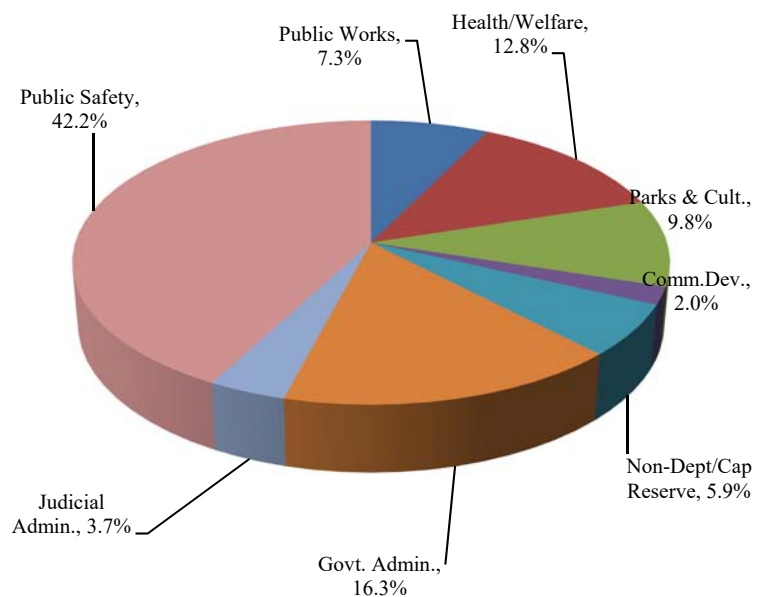
Transfer to School Operating Fund



The total county budget for FY 2019 is \$320.6 million, an increase of 1.8% from the FY 2018 adopted budget. This figure does not include transfers made between various funds. The transfer from the General Fund to the School Operating Fund equals \$82,374,674, which is \$5,101,044, or 6.6% more than the transfer made for FY 2018. Looking back five years, the transfer to the School Operating Fund has increased 26%, or \$17,026,934. Another transfer occurs between the General Fund and the Regional Jail Fund. This contribution totals \$5,266,848, a decrease of \$127,611, or 2.4% less compared to FY 2018. Over the last five years, this transfer has increased 5.5% or \$275,364 due to growing regional jail costs.

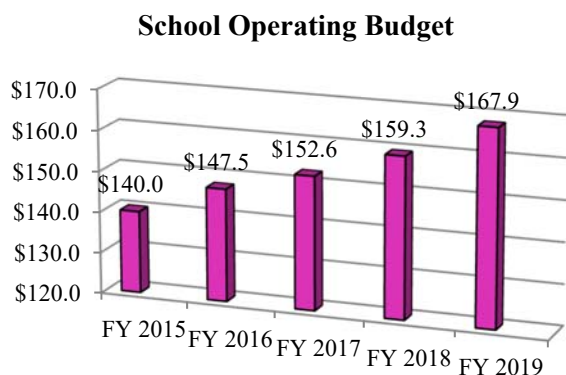
General Fund

The General Fund budget totals \$76.2 million, excluding school, jail, airport operating, and EDA transfers, a decrease of 1.1%, or \$868,009 compared to FY 2018. This is mainly due to \$3 million in S.C.B.A. gear replacement and a \$4.3 million capital/debt reserve that were part of the FY 2018 General Fund budget. Personnel expenses increased primarily due to five positions added during FY 2018, and 22 new positions approved for FY 2019 as well as a three percent increase for health insurance costs. Increases in operating expenses include social services needs including health department and community services board increases, regional library contribution increase, the 1st year of a 3 year IT switch replacement plan, and construction of the



Abrams Creek Greenway Trail Phase I. General Fund expenditures have increased 33%, or \$18.9 million over the past five years.

School Operating Fund



The School Operating Budget for FY 2019 is \$167.9 million, excluding transfers to the School Textbook and School Nutrition Funds, which is an increase of 5.4% from FY 2018. Over the past five years, the School Operating Fund has increased twenty percent, or \$27.8 million. The FY 2019 budget is based on a projected student enrollment of 13,705. Student enrollment has risen by 399 from September 2013 to September 2017. Over the last ten years, student enrollment has increased four percent, or 539 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.

The current project underway is 12th elementary school in the Snowden Bridge housing development. This school is scheduled to open in the fall of 2020. The building will be 82,300 square feet and accommodate 508 students.

County Revenues

Tax rates adopted for calendar year 2018:

Real Estate	\$.61 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	\$6,099,422
Other Local Taxes	\$1,241,856
Permits, Fees and Licenses	-\$166,420
Fines and Forfeitures	-\$92,130
Use of Money and Property	\$334,742
Charges for Services	-\$14,659
Miscellaneous	\$16,773
Recovered Costs	\$59,495
State Revenue	\$1,367,080
Federal Revenue	-\$1,033,800

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 \$30.8 million or approximately 45 days of operating funds.

Unfunded Requests/Delayed Goals and Initiatives

The FY 2018-2019 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
- Seven of the eight deputies and one Investigator requested by the Sheriff
- Capital requests for various departments including an upgrade to mobile and portable radios for the Sheriff's Office
- Various requests for increases and new initiatives throughout the General Fund budget

For the schools, the FY 2018-2019 budget addresses some of the needs of a steadily growing school division. The following budget priorities were not met:

- Funding to maintain/improve K-12 pupil-teacher ratios.
- Funding for a division-wide preschool program.
- Full funding of a sustained facilities maintenance plan.
- Full funding of a sustained school bus fleet replacement plan.
- Full funding for marketplace salaries for staff.

Working For The Future

Over the last three years, (2015-2017), \$628 million in capital investment and 3,856 new jobs have been announced, placing Frederick County among the top 10% of localities in the Commonwealth. Companies attribute recent growth announcements to the County's quality workforce, business friendly environment, east coast location with proximity to major markets, and extensive transportation network.

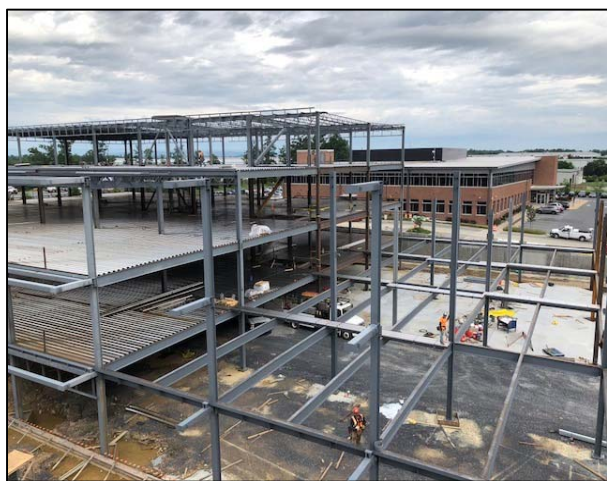
Frederick County's business landscape is diverse, and includes small and large manufacturers, home-grown businesses, chain and boutique retailers and restaurants, farms and agri-businesses, and back-end operations like customer service centers and research and development. According to the Virginia Employment Commission, more than 1,900 businesses employ 31,700 people.

Frederick County is committed to fostering positive relationships with new and established businesses, maintaining reasonable tax rates, utilizing wise land-use planning, and striving for the best and highest use

of available resources. It is a goal to build upon the business friendliness residents and businesses are accustomed to, creating an environment where they can thrive.

Well-known employers continue to invest in Frederick County; Amazon, American Woodmark, Fiat Chrysler, Navy Federal Credit Union, Winchester Metals, and 84 Lumber, are but a few. Over the next decade, nearly 23,000 career opportunities will be available because of new job growth and the exiting of existing workers (jobseq.com). Retail, manufacturing, accommodation and food services, educational services, transportation and warehousing, healthcare, and construction are projected to have the greatest demand.

Navy Federal Credit Union is investing \$100 million and creating 1,400 new jobs in an expansion of its Winchester operations center in Frederick County. The project will nearly double Navy Federal's workforce employee-count and physical square footage in the County.



Navy Federal Credit Union Expansion

To meet the needs of current and future employers, Frederick County's Economic Development Authority continues to expand its 19-year Career Pathways program (ExploreFrederickCareers.com) through innovative talent development programs like The Widget Cup (TheWidgetCup.com). The EDA also founded The Workforce Initiative, a creative partnership of business leaders, educators, and community stakeholders in Winchester, Frederick County, and Clarke County, Virginia, (TheWorkforceInitiative.com) who are collaborating to ensure a well-prepared and trained workforce.



Widget Cup Competition 2018

The Frederick County EDA's annual Widget™ Cup design/build competition is part of the Career Pathways program. Career and technical education students from high schools in Frederick County, Clarke County, and the City of Winchester compete as they design and build a prototype for use by a local business.

The success of the local economy and its businesses draws attention from third parties who recognize Frederick County as a great place to live and work:

- Top 10% of Localities in Virginia for Capital Investment and New Job Growth Over the Last Decade (Frederick County)
- Best Small Places for Business & Careers 2017 – Forbes (Winchester MSA)
- Navy Federal Credit Union – 100 Best Companies to Work For 2018 - Fortune
- Kraft Heinz Company – Top 100 Food & Beverage Companies 2017 – Food Processing Magazine
- Lord Fairfax Community College – No. 1 Digital Community College 2017 – Center for Digital Education
- M&H Plastics – Supplier of the Year 2017 – National Association of Container Distributors

The County's recent economic success, mixture of rural and urban settings, recognized quality of life, proximity to Northern Virginia, and diverse career opportunities are also attracting new residents to the area. The U.S. Census Bureau estimates Frederick County's current population to be 85,820, and forecasts increases to 94,023 by 2025 (9.5% increase), 108,067 by 2035 (14.9% increase), and 121,259 by 2045 (12.2% increase). The housing industry has responded to residential demand, with 1,432 new residential permits issued in FY 2017-2018. This is a significant rebound from an all-time-low of 762 permits in FY 2011-2012, and just under Frederick County's all-time-high of 2,004 permits in FY 2004-2005. The chart on page 209 provides a yearly comparison of the number of building permits issued.

County officials, staff, and the community must continue to work together to promote and enhance the County in which we all live. It is Frederick County's goal to remain a productive and promising community, one that maintains fiscal stability for 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 Department, Treasurer's Office, and the Commissioner of Revenue's Office for their hard work and assistance.

Respectfully submitted,



Kris C. Tierney
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.

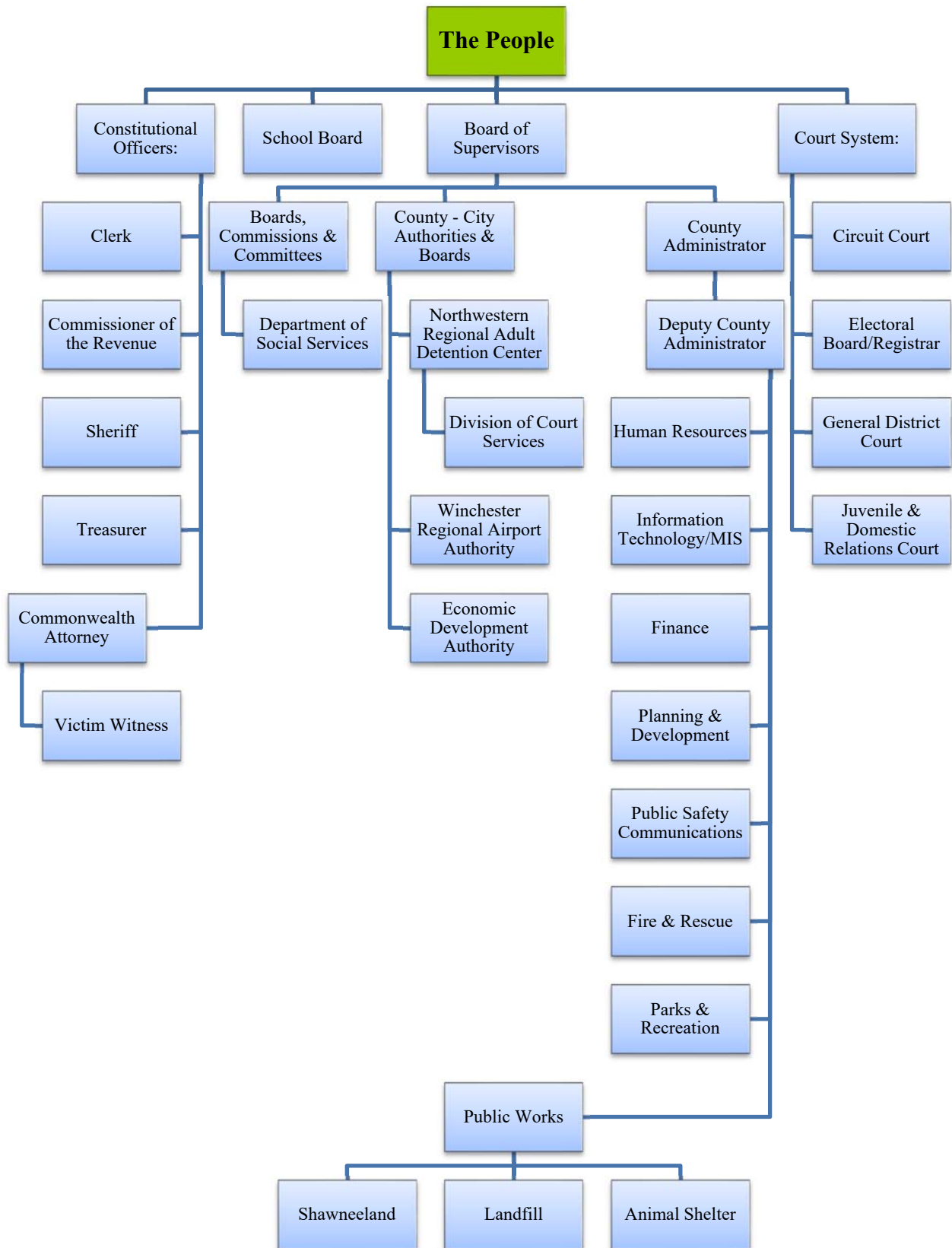
E. Reserve Fund Policies

- 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 2018-2019 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.

Frederick County is experiencing fiscal growth and positive economic factors. Real estate values are rising at an average of two percent annually and as of May 2018, only 15 properties were in foreclosure. The unemployment rate in Frederick County for 2017 was 3.4%, which is lower than the statewide rate of 3.8% and the national rate of 4.4%. Property taxes remain the largest resource to Frederick County with sturdy growth over the past two years in residential construction. Local taxes, including sales and meals, continue to show steady growth as well.

The Chair of the Board's Finance Committee communicated the Board's list of budget priorities to guide the County Administrator for the FY 2019 budget process:

- Consider Public Safety and Education needs of community as a priority.
- Provide responsible stewardship of County funds to ensure citizens receive the best services possible for the funds expended.
- Maintain Fund Balance guidelines consistent with GFOA and adhere to debt policies adopted by the Board of Supervisors on November 9, 2016.
- Identify and quantify prioritized deferred capital plan.
- Continue to minimize the size of government wherever possible.

With these priorities in mind, the County Administrator developed a list of administrative objectives to assist with meeting these priorities for the FY 2019 budget:

- Look to reduce operating costs and promote efficiencies wherever possible.
- Address public safety needs.
- Provide sufficient employee compensation to retain quality staff.
- Provide technology upgrades to ensure equipment and infrastructure are up-to-date and secure.
- Address critical staffing needs.

Beginning in December and running through January, the County Administrator and his Budget Committee met with the Department Directors and Constitutional Officers with the largest requests to discuss and review their FY 2019 budget requests.

Original General Fund expenditure requests submitted by departments as well as the School System transfer request for FY 2019 were \$23.1 million above the FY 2018 approved General Fund budget. Here is a breakdown by function:

Function	FY 18 Approved	FY 19 Request	Increase (Decrease)
General Government	11,652,984	12,927,235	1,274,251
Judicial Administration	2,613,954	2,944,228	330,274
Public Safety	38,136,418	44,370,748	6,234,330
Public Works	5,127,899	5,721,372	593,473
Health/Welfare	9,272,676	9,766,801	494,125
Comm. College	76,320	81,080	4,760
Parks/Cultural	6,495,547	10,181,717	3,686,170
Community Development	2,003,917	2,158,467	154,550
School Transfers	96,334,392	102,546,105	6,211,713
Non-Departmental	7,894,809	8,275,922	381,113
Total	179,608,916	198,973,675	19,364,759

Public Safety increases are primarily personnel and capital requests which include eight positions for the Sheriff and associated vehicles and equipment, 20 positions for Fire and Rescue as well as vehicles and equipment, replacement of all portable and mobile radios and 27 vehicle replacements for the Sheriff's Office, new and replacement vehicles for Fire and Rescue, S.C.B.A. equipment replacement Phase 2 for Fire and Rescue, fuel assistance request from the volunteer fire companies, first year of a 3-year IT switch replacement. Parks and Recreation capital requests include design work for an indoor aquatic facility, Snowden Bridge Park development, Abrams Creek Greenway Phase I construction, Clearbrook Park parking design, Sherando Park softball complex design, and slide/spray grounds for both Clearbrook and Sherando Parks, and vehicle and equipment replacements. In FY 2018, the Board set aside \$4,323,620 in a capital/debt contingency line item within the General Fund. At the beginning of the FY 2019 budget process, this same amount was set aside in a capital/debt contingency line item, assuming the Board would have the same thought process regarding future debt.

Many budget scenarios were provided including 1, 3, 4, 5, and 6 cent tax increases. With each scenario, different levels of position funding for the Sheriff's Office and Fire & Rescue were provided. Also included with each scenario was the \$4.3 million capital/debt contingency that was implemented in FY 2018. After deliberations, the Board decided to advertise a 1 cent tax increase. The 1 cent generates roughly \$1 million in tax revenue. This \$1 million was set aside as a Board contingency in the General Fund in place of the \$4.3 million capital/debt contingency. Discussions of the use of this \$1 million included School Resource Officers or funding capital needs for the schools and the County. These decisions would be made after the public hearing but prior to the budget adoption. The General Fund transfer to the school debt service fund decreased by \$1.4 million for FY 2019 so this amount was used to reduce the amount used from fund balance to balance the budget. It was also decided to increase the airplane tax from 1 cent to 50 cent per \$100 of assessed value.

Actual total revenues for the General Fund increased by \$7,812,359 for FY 2019. Of this amount, \$6,093,123 is natural growth in General Property Taxes and Other Local Taxes, which are the revenues to be shared with the Schools, \$1,000,000 is associated with the 1 cent tax increase, and \$50,000 is due to the airplane tax increase. The remainder is department specific revenue such as permits, fees, and recovered costs.

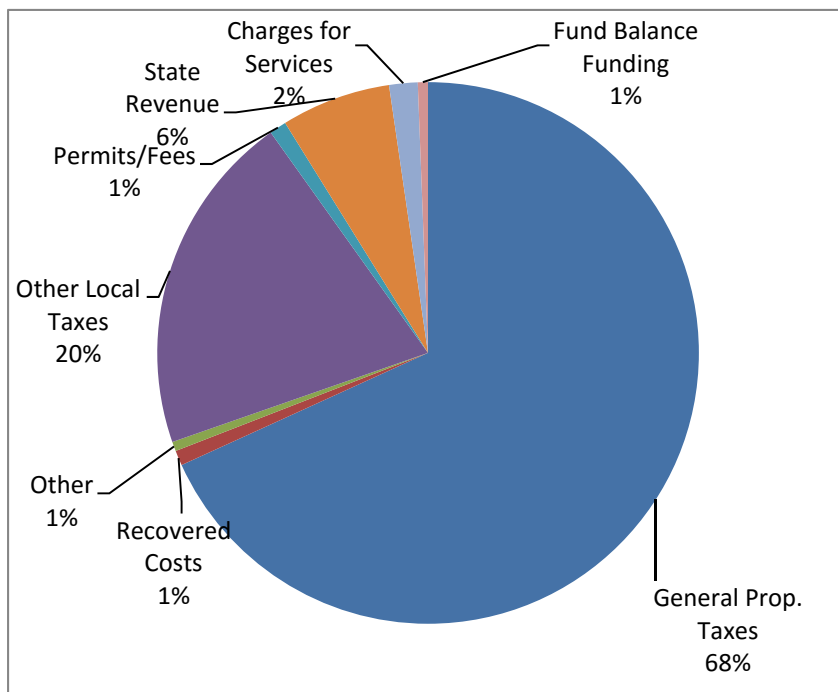
As mentioned above, \$6,093,123 is the natural growth in revenue. Historically, this amount has been split with 57% for the Schools and 43% for the General Fund. The \$4,323,620 that was originally set aside in a capital/debt contingency in the General Fund will also be split between the School System and the County as well as the \$50,000 additional airplane tax revenue. This equates to \$5,966,044 for the schools and \$4,500,699 for the County.

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

Category	FY 2018	FY 2019	Difference
General Property Taxes	\$117,080,093	\$123,179,515	\$6,099,422
Other Local Taxes	\$35,717,875	\$36,959,731	\$1,241,856
Permits/Privilege Fees	\$2,004,806	\$1,838,386	-\$166,420
Fines/Forfeitures	\$415,400	\$323,270	-\$92,130
Use of Money/Property	\$192,068	\$526,810	\$334,742
Charges for Services	\$3,076,558	\$3,061,899	-\$14,659
Misc. Revenues	\$163,317	\$180,090	\$16,773
Recovered Costs	\$1,559,454	\$1,618,949	\$59,495
State	\$10,447,498	\$11,814,578	\$1,367,080
Federal	\$1,033,800	\$0	-\$1,033,800
Total	\$171,690,869	\$179,503,228	\$7,812,359

Unreserved fund balance usage is broken down as follows:

	FY 2018	FY 2019	Difference
One Time General Fund Capital	\$2,329,760	\$0	-\$2,329,760
One Time School Capital	\$3,088,287	\$0	-\$3,088,287
Funds Needed to Balance Budget	\$2,500,000	\$1,100,000	-\$1,400,000
Total	\$7,918,047	\$1,100,000	-\$6,818,047



Category	
General Prop. Taxes	123,179,515
Other Local Taxes	36,959,731
Permits/Fees	1,838,386
State Revenue	11,814,578
Charges for Services	3,061,899
Recovered Costs	1,618,949
Other – Misc.	1,030,170
Fund Balance	1,100,000
	180,603,228

The Public Hearing on the FY 2018-2019 budget was held on March 28, 2018 with many speakers in favor of fully funding the schools.

The School Board requested \$6.6 million as a General Fund transfer to the School Operating Fund and \$2.7 million as a General Fund transfer to the School Capital Fund. The School Board also budgeted \$1,000,000 in a carry forward for the School Capital Fund. For the public hearing, the General Fund transfer to the School Operating Fund was roughly \$700,000 less than what was requested but no funds were included for a School Capital Fund transfer.

The Board of Supervisors met after the public hearing and decided to make some changes to the proposed FY 2019 budget. The Board realized that capital items for the Schools was a serious concern. Here are the changes that were made:

Reduction in General Fund transfer to School Operating Fund	865,000
Increase funding from Fund Balance	865,000
Allocate 57% share of \$1,000,000 Board contingency	570,000
Carry forward already budgeted in School Capital Fund	1,000,000
Total School Capital Fund for FY 2019	3,300,000

With these changes, this is only \$400,000 less than what the School Board was asking for the School Capital Fund.

The proposed FY 2019 budget was adopted on April 11, 2018 with a real estate tax rate of \$0.61 per \$100. Revenue monitoring will continue with hopes that the current economic upswing continues.

In summary, General Fund department expenditures actually decreased compared to FY 2018 by \$868,000, or 1%. This is mainly due to the fact that \$3,000,000 was budgeted in FY 2018 for S.C.B.A. replacement. The General Fund transfer to the School Operating Fund increased by \$5.1 million, or 6.6%. The General Fund transfer to the School Debt Service Fund decreased by \$1.4 million, or 9% due to the debt payment schedule being lower for FY 2019. The General Fund had 35 requested new full-time positions and was funded 22 of those positions. Of this amount, 14 are positions for Fire & Rescue. Discussion are continuing about funding the remaining six positions requested once an existing County-wide fire and rescue study has been reviewed and analyzed. A contingency has been set up in the Fire & Rescue budget if these positions are approved. The School System was able to fund 38 of the 41 requested new full-time positions.

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.

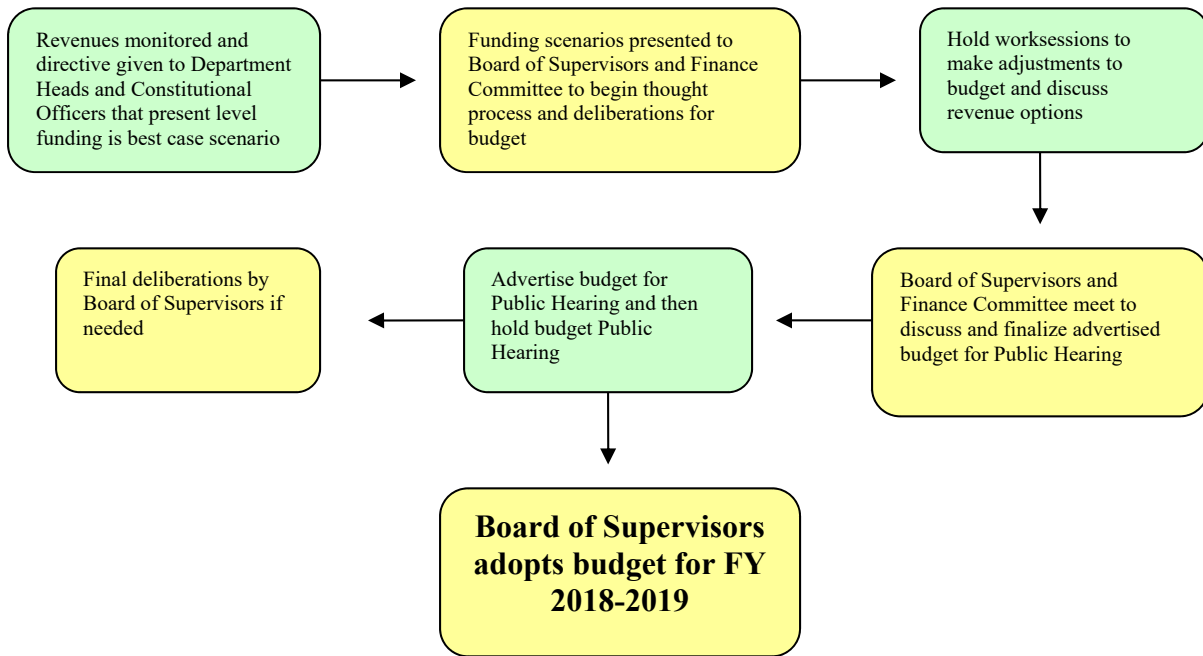
A breakdown of the key elements included in the General Fund adopted budget are:

- ▶ Twelve new firefighters and two Training Officers for Fire and Rescue
- ▶ One new Deputy for the Sheriff's Office
- ▶ One Account Clerk and one Assessor for the Commissioner of the Revenue and Reassessment
- ▶ One Assistant Convenience Site Supervisor for Refuse Collection
- ▶ One new Family Services Specialist position for Social Services
- ▶ One Animal Caretaker for the Animal Shelter
- ▶ Increase in local funding for the School Operating Fund of \$5.1 million
- ▶ 3% reserve for raises for county staff
- ▶ Increases in funding for social services, health department, community services board (all jointly funded with the state)
- ▶ Increase in regionally funded operations: airport, library
- ▶ 1st year of a 3 year IT switch replacement plan
- ▶ Increased insurance costs: health insurance for employees, line of duty, retiree health insurance

Budget Calendar FY 2018-2019

Month	Action
October 18, 2017	Budget memo from Finance Committee Chairman presented to Finance Committee
October 26, 2017	Budget materials sent to all departments and outside agencies
November 27, 2017	Budget requests from departments and outside agencies due back to Finance Department
December 20, 2017	Budget Worksession. Preliminary budget discussions
January 17, 2018	Budget Worksession. Discussion on preliminary budget scenarios.
February 7, 2018	Budget Worksession – Fire and Rescue budget presentation to Board
February 14, 2018	Budget Worksession – discussion of various budget scenarios presented
February 20, 2018	School Board budget public hearing
February 21, 2018	Board of Supervisors Budget Worksession w/School Board; School Board presents budget to Board of Supervisors
February 28, 2018	Budget Worksession – Sheriff budget presentation to Board
March 14, 2018	Budget Worksession – final worksession before budget advertisement
March 19, 2018	Public Hearing Advertisement in newspaper
March 28, 2018	FY 2018 – 2019 Budget Public Hearing
April 4, 2018	Budget Worksession– budget adoption discussions
April 9, 2018	Budget Worksession – final discussions before adoption
April 11, 2018	FY 2018 – 2019 Budget Adoption
April 24, 2018	Budget Worksession – Firefighter positions discussion
May 8, 2018	Budget Worksession – School construction discussion
May 22, 2018	Budget Worksession – School construction, Medicaid expansion discussions
June 5, 2018	Budget Worksession – Medicaid expansion discussion
May-July, 2018	Preparation of Adopted Budget Document and submission of budget for award
July 1, 2018	Implementation of Fiscal Year 2018 – 2019

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 2019 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 2019 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, 2017:

	Balance July 1, 2016 as restated	Issuances/ Increases	Retirements/ Decreases	Balance June 30, 2017	Amount Due Within One Year
Primary Government:					
Governmental activities:					
Lease revenue bonds	\$24,331,250	--	\$871,250	\$23,460,000	\$911,250
Premium on lease revenue bonds	1,594,600	--	140,177	1,454,423	135,669
Total lease revenue bonds	\$25,925,850	--	\$1,011,427	\$24,914,423	\$1,046,919
Local financing lease	7,510,000	--	235,000	7,275,000	245,000
Premium on financing lease	713,502	--	63,790	649,712	61,852
Total local financing lease	8,223,502	--	\$298,790	\$7,924,712	\$306,852
County General obligation bonds:					
Library	1,827,698	--	265,586	1,562,112	280,097
School General obligation bonds:					
School	123,394,245	--	10,049,127	113,345,118	10,402,583
Add deferred amount for issuance premiums	6,737,527	--	864,266	5,873,261	788,764
Total School General obligation bonds	\$130,131,772	--	\$10,913,393	\$119,218,379	\$11,191,347
State Literary Fund loans:					
School	1,196,169	--	814,169	382,000	382,000
Intergovernmental loans	1,842,313	--	86,482	1,755,831	89,306
Claims	772,391	9,490,998	9,428,592	834,797	834,797
Capital Leases	23,692	--	20,557	3,135	3,135
Net Pension liability	9,632,372	10,091,235	5,212,588	14,511,019	--
Net OPEB obligation	16,992,000	2,780,000	663,000	19,109,000	--
Compensated absences	3,759,348	2,872,485	2,631,544	4,000,289	2,800,202
Total governmental activities	\$200,327,107	\$25,234,718	\$31,346,128	\$194,215,697	\$16,934,655

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
2018	\$10,682,680	\$4,994,264	\$382,000	\$11,460	\$3,135	\$12
2019	10,636,620	4,482,535	--	--	--	--
2020	10,491,587	3,976,308	--	--	--	--
2021	10,062,101	3,491,494	--	--	--	--
2022	10,078,457	3,047,482	--	--	--	--
2023-2027	34,650,785	9,718,678	--	--	--	--
2028-2032	19,215,000	3,980,239	--	--	--	--
2033-2037	9,090,000	556,289	--	--	--	--
Total	\$114,907,230	\$34,247,289	\$382,000	\$11,460	\$3,135	\$12

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
2018	\$911,250	\$1,069,630	\$89,306	\$40,365	\$245,000	\$308,172
2019	956,250	1,028,319	91,430	38,549	255,000	297,109
2020	996,250	987,278	94,569	36,704	270,000	284,606
2021	1,040,000	944,358	96,692	34,798	280,000	272,037
2022	1,095,000	895,014	99,555	32,863	295,000	258,554
2023-2027	6,377,500	3,557,060	462,938	133,388	1,720,000	1,049,788
2028-2032	7,533,750	1,860,758	493,290	76,979	2,155,000	607,882
2033-2037	4,550,000	425,928	328,051	16,193	2,055,000	218,181
Total	\$23,460,000	\$10,768,345	\$1,755,831	\$409,839	\$7,275,000	\$3,296,329

Frederick County is committed to maintaining a high bond rating and a level of indebtedness that can be managed with available resources. The County currently has debt costs on a regional library, fire hall, public safety building, animal shelter, and school construction. The County monitors debt levels with recently adopted debt policy ratios. 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)	
				Debt to Assessed Value (2)	Net Bonded Debt per Capita (1)
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
2017	154,001,626	--	154,001,626	1.40%	1,801

(1) Population data can be found in the Demographic Statistics Table on page 213

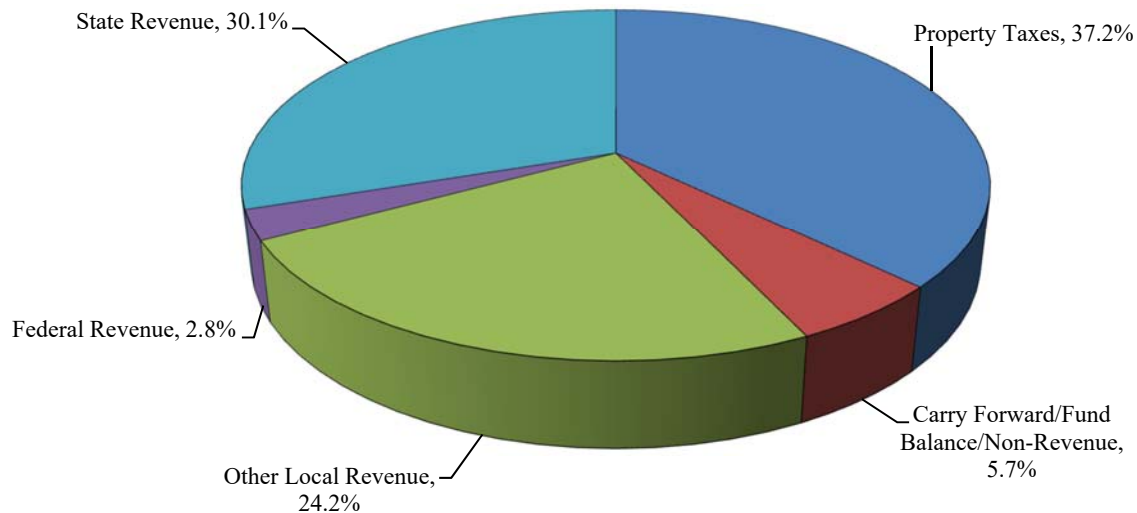
(2) See the Assessed Valuation of All Taxable Property Table on page 210

(3) Includes all long-term general obligation bonded debt, Literary Fund Loans and local financing lease.

Frederick County, Virginia
Statement of Long-Term Indebtedness
Year Ending June 30, 2018

School VPSA	Authorized And Issued	Payments Thru June 2017	Balance July 1 2017	Incurred During 2017-18	Total Balance & Incurred	Principal Paid During 2017-2018	Outstanding June 30 2018
Stonewall	1,355,000	1,290,000	65,000		65,000	65,000	0
Armel/Middletown Addition	3,200,000	2,880,000	320,000		320,000	160,000	160,000
Orchard View Elementary	4,650,000	3,960,000	690,000		690,000	230,000	460,000
Orchard View Elementary	4,100,000	3,485,000	615,000		615,000	205,000	410,000
Millbrook/Evendale Land/Byrd MS	16,800,000	12,600,000	4,200,000		4,200,000	840,000	3,360,000
Millbrook High School	6,150,000	4,625,000	1,525,000		1,525,000	305,000	1,220,000
MHS/JWMS Renovation	8,385,000	5,880,000	2,505,000		2,505,000	420,000	2,085,000
MHS, JWMS, Byrd MS	3,315,000	2,325,000	990,000		990,000	165,000	825,000
Millbrook High School	3,782,296	2,542,178	1,240,118		1,240,118	197,583	1,042,535
MHS, JWMS	12,655,000	8,245,000	4,410,000		4,410,000	630,000	3,780,000
Byrd Middle School	5,980,000	3,900,000	2,080,000		2,080,000	300,000	1,780,000
Byrd MS, Evendale Elementary	8,580,000	5,160,000	3,420,000		3,420,000	430,000	2,990,000
Byrd MS, Evendale Elementary	8,550,000	5,150,000	3,400,000		3,400,000	425,000	2,975,000
Byrd MS, Evendale Elementary	5,995,000	3,300,000	2,695,000		2,695,000	300,000	2,395,000
Evendale Elementary	5,685,000	3,135,000	2,550,000		2,550,000	285,000	2,265,000
Evendale, Gainesboro Replacement	6,305,000	3,155,000	3,150,000		3,150,000	315,000	2,835,000
Gainesboro Replacement	5,830,000	2,930,000	2,900,000		2,900,000	290,000	2,610,000
Gainesboro Replacement	4,370,000	1,980,000	2,390,000		2,390,000	220,000	2,170,000
Greenwood Elementary	3,800,000	1,710,000	2,090,000		2,090,000	190,000	1,900,000
Greenwood, Trans, APR, FCMS	13,450,000	5,400,000	8,050,000		8,050,000	675,000	7,375,000
Greenwood Mill Elementary	5,720,000	2,300,000	3,420,000		3,420,000	285,000	3,135,000
Transportation	7,975,000	2,000,000	5,975,000		5,975,000	400,000	5,575,000
Transportation	7,000,000	1,825,000	5,175,000		5,175,000	365,000	4,810,000
Elem Add./ 4 th HS/FCMS	4,435,000	900,000	3,535,000		3,535,000	225,000	3,310,000
Elem. Additions/FCMS	5,025,000	765,000	4,260,000		4,260,000	255,000	4,005,000
FCMS/4 th HS	4,390,000	440,000	3,950,000		3,950,000	220,000	3,730,000
FCMS	13,375,000	1,335,000	12,040,000		12,040,000	670,000	11,370,000
FCMS	18,535,000	930,000	17,605,000		17,605,000	930,000	16,675,000
FCMS	8,100,000	0	8,100,000		8,100,000	405,000	7,695,000
12 TH Elementary School	0	0	0	6,320,000	6,320,000	0	6,320,000
Total Bonds	207,492,296	94,147,178	113,345,118	6,320,000	119,665,118	10,402,583	109,262,535
State Literary Fund Loans							
Stonewall Elem. School	4,640,000	4,408,000	232,000		232,000	232,000	0
Senseny Road Addition	3,000,000	2,850,000	150,000		150,000	150,000	0
Total Literary Loans	7,640,000	7,258,000	382,000	0	382,000	382,000	0
TOTAL	215,132,296	101,405,178	113,727,118	6,320,000	120,047,118	10,784,583	109,262,535

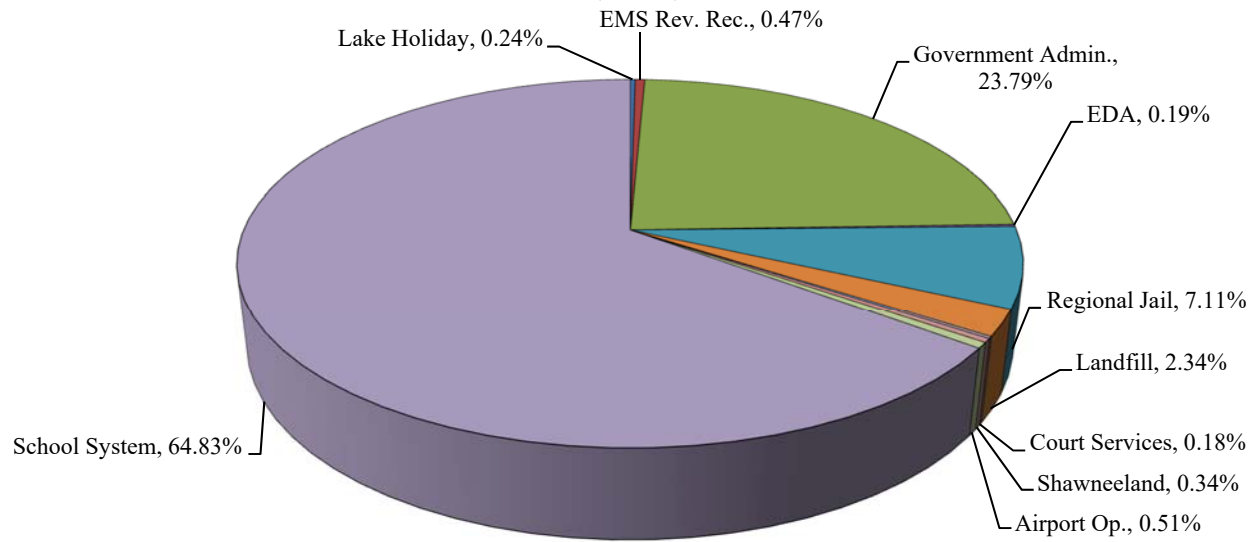
FY 2018-2019 Total County Revenues \$320,687,441



	2016-17 Budgeted	2016-17 Actual	2017-18 Budgeted	2017-18 Projected	2018-19 Adopted	% of Total
Total County Revenues						
Local Revenue						
Property Taxes	109,067,433	112,671,029	117,080,093	118,462,343	123,179,515	37.2%
Other Local Revenue	61,164,979	66,867,602	63,800,921	68,616,888	65,973,802	20.3%
Other Local Revenue – School Funds	12,310,968	10,713,722	12,395,089	12,458,910	12,396,803	3.9%
Subtotal	182,543,380	190,252,353	193,276,103	199,538,141	201,550,120	61.4%
State Revenue						
General Fund	9,559,994	10,435,626	10,447,498	10,906,481	11,814,578	3.3%
School Funds	73,477,224	73,217,416	77,131,356	76,740,065	80,625,391	24.5%
Other Funds	7,001,729	7,953,239	7,196,449	9,109,155	7,324,760	2.3%
Subtotal	90,038,947	91,606,281	94,775,303	96,755,701	99,764,729	30.1%
Federal Revenue						
General Fund	36,000	186,670	1,033,800	138,409	0	0.3%
School Funds	7,445,875	7,509,827	7,907,759	8,837,728	8,587,675	2.5%
Other Funds	0	17,181	0	0	0	0.0%
Subtotal	7,481,875	7,713,678	8,941,559	8,976,137	8,587,675	2.8%
Carry Forward/Fund Balance/Non-Revenue						
General Fund	3,600,000	0	7,918,047	0	1,965,000	2.5%
School Funds	6,245,182	1,574,432	5,792,287	7,456,889	7,076,613	1.8%
Other Funds	1,680,349	210,040	4,266,026	0	1,743,304	1.4%
Subtotal	11,525,531	1,784,472	17,976,360	7,456,889	10,784,917	5.7%
Total Revenue	291,589,733	291,356,784	314,969,325	312,726,868	320,687,441	100.00%

FY 2018-2019 Total County Expenditures

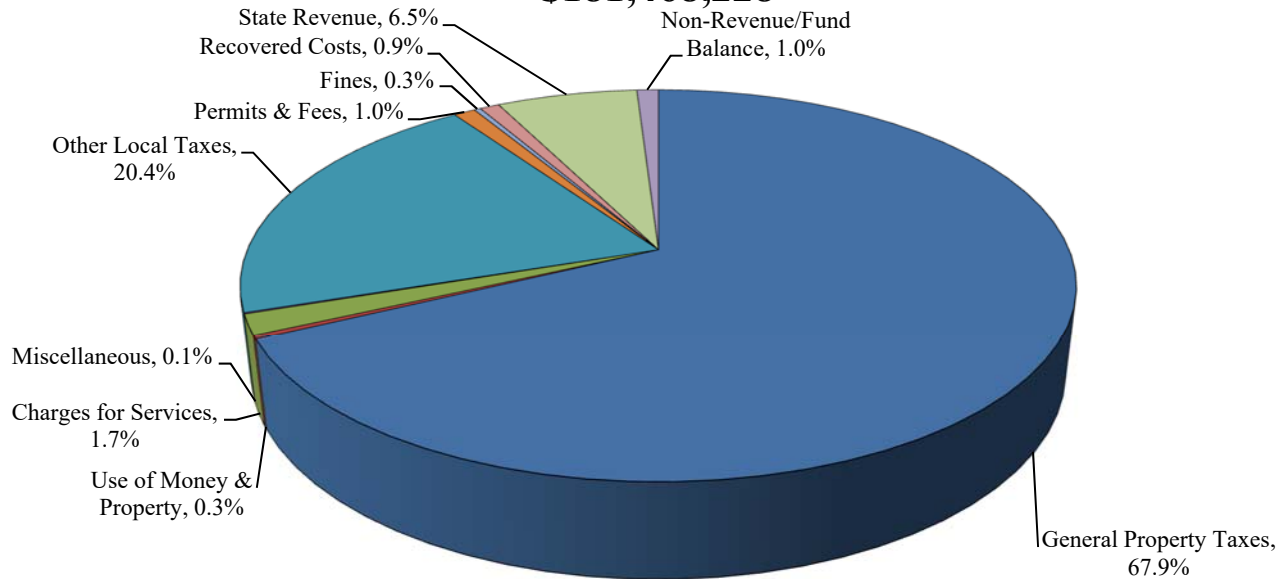
\$320,687,441



	2016-17 Budgeted	2016-17 Actual	2017-18 Budgeted	2017-18 Projected	2018-19 Adopted	% of Total
Total County Expenditures						
General Government						
Administration	10,405,219	11,349,111	11,523,087	11,337,943	12,472,234	3928%
Judicial Administration	2,487,577	2,502,781	2,613,954	2,477,968	2,827,315	0.88%
Public Safety	27,192,667	27,427,652	32,741,959	32,957,799	32,188,316	10.04%
Public Works	4,853,387	4,587,595	5,127,899	6,084,627	5,576,193	1.74%
Health/Welfare	8,700,921	8,502,034	9,272,676	8,965,607	9,787,663	3.05%
Community College	78,819	78,819	76,320	76,320	81,080	0.02%
Parks, Recreation & Cultural	6,218,950	6,110,879	6,495,547	7,106,018	7,456,468	2.33%
Community Development	1,377,919	1,333,719	1,421,147	1,394,207	1,492,019	0.47%
Miscellaneous	4,976,677	3,286,784	7,894,809	6,577,268	4,418,101	1.38%
Subtotal	66,292,136	65,179,374	77,167,398	76,977,757	76,299,389	23.79%
Other Funds						
Regional Jail	21,161,388	20,063,003	22,363,837	21,200,270	22,789,176	7.11%
Landfill	7,035,435	6,372,747	9,732,241	7,674,007	7,502,138	2.34%
Division of Court Services	704,994	576,804	651,446	541,023	562,348	0.18%
Shawneeland Sanitary District	942,848	825,256	957,660	768,318	1,085,091	0.34%
Airport Operating	1,802,568	1,478,266	1,555,958	1,494,143	1,646,442	0.51%
Lake Holiday Sanitary District	779,998	772,190	779,998	779,998	779,998	0.24%
EMS Revenue Recovery	1,802,974	1,657,269	1,593,084	1,860,997	1,522,400	0.47%
Economic Development Authority	577,495	1,702,530	606,820	4,553,343	603,483	0.19%
Subtotal	34,807,700	33,448,065	38,241,044	38,872,099	36,491,076	11.38%
School System						
School Funds	174,043,608	166,765,278	183,782,132	187,433,601	192,930,571	61.16%
Debt Service Fund	16,446,289	16,427,599	15,778,751	16,396,229	14,966,405	4.67%
Subtotal	190,489,897	183,192,877	199,560,883	203,829,830	207,896,976	64.83%
Total Expenditures*	291,589,733	281,820,316	314,969,325	289,480,326	320,687,441	100.0%

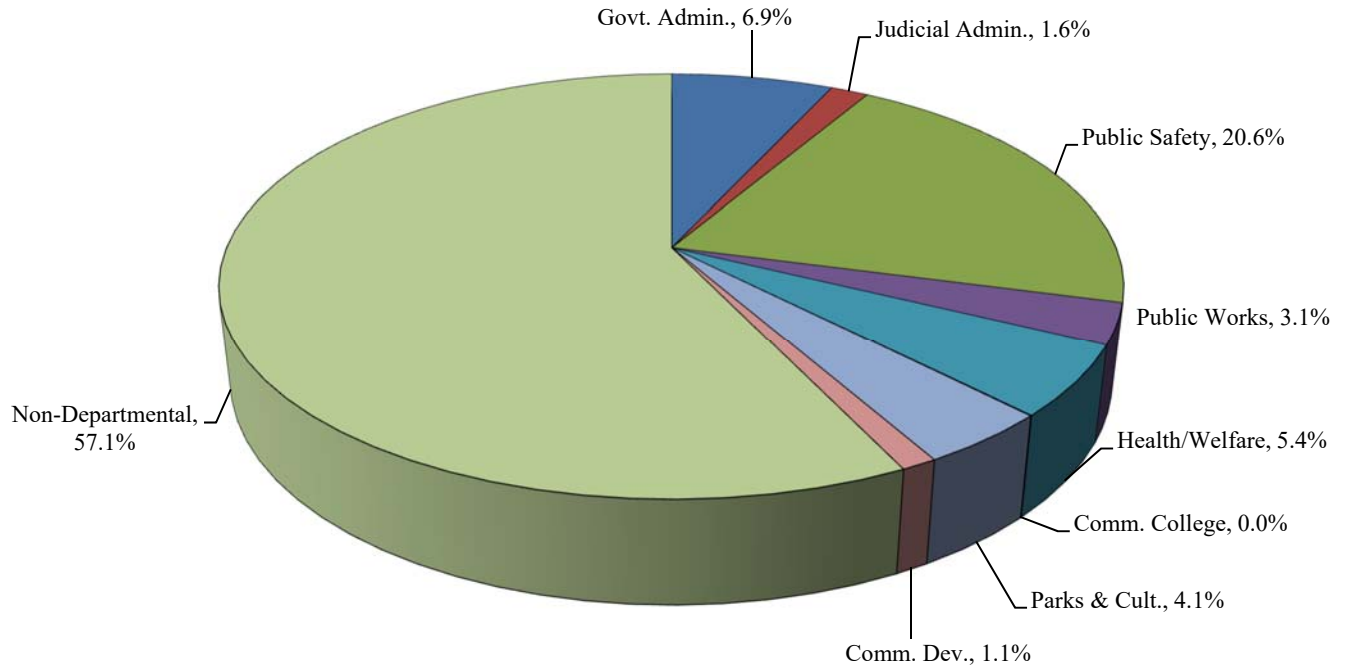
*Excludes transfers

FY 2018-2019 General Fund Revenues \$181,468,228



General Fund Revenues	2016-17 Budgeted	2016-17 Actual	2017-18 Budgeted	2017-18 Projected	2018-19 Adopted	% of Total
Local Revenue						
General Property Taxes	109,067,433	112,671,029	117,080,093	118,462,343	123,179,515	67.88%
Other Local Taxes	34,831,980	35,700,105	35,717,875	37,282,529	36,959,731	20.37%
Permits, Fees and Licenses	1,283,923	2,422,501	2,004,806	2,173,033	1,838,386	1.01%
Fines and Forfeitures	324,197	468,331	415,400	312,243	323,270	0.18%
Use of Money and Property	159,359	297,081	192,068	538,841	526,810	0.29%
Charges for Services	2,710,296	2,780,203	3,076,558	2,739,263	3,061,899	1.69%
Miscellaneous	165,885	1,056,316	163,317	345,147	180,090	0.10%
Recovered Costs	1,567,516	3,412,861	1,559,454	3,331,937	1,618,949	0.89%
Subtotal	150,110,589	158,808,427	160,209,571	165,185,336	167,688,650	92.41%
State Revenue						
Non-Categorical Aid	523,000	702,640	641,000	860,498	670,000	0.37%
Shared Expenses	3,658,702	3,921,742	3,822,299	3,993,271	3,982,292	2.19%
Categorical Aid	5,378,292	5,730,956	5,984,199	6,052,712	7,162,286	3.95%
Subtotal	9,559,994	10,355,338	10,447,498	10,906,481	11,814,578	6.51%
Federal Revenue						
Categorical Aid	36,000	387,218	1,033,800	138,409	0	0.00%
Non-Revenue/Fund Balance	3,600,000	0	7,918,047	0	1,965,000	1.08%
Total General Fund Revenues	163,306,583	169,550,983	179,608,916	176,230,226	181,468,228	100.00%

FY 2018-2019 General Fund Expenditures \$181,468,228



General Fund Expenditures	2016-17 Budgeted	2016-17 Actual	2017-18 Budgeted	2017-18 Projected	2018-19 Adopted	% of Total
Functional Areas						
Administration	10,538,861	11,468,847	11,652,984	11,467,840	12,592,449	6.93%
Judicial Administration	2,487,577	2,502,781	2,613,954	2,477,968	2,827,315	1.56%
Public Safety	32,492,579	32,727,564	38,136,418	38,352,258	37,455,164	20.64%
Public Works	4,853,387	4,587,595	5,127,899	6,084,627	5,576,193	3.07%
Health/Welfare	8,700,921	8,502,034	9,272,676	8,965,607	9,787,663	5.39%
Community College	78,819	78,819	76,320	76,320	81,080	0.04%
Parks, Recreation & Cultural	6,218,950	6,110,879	6,495,547	7,106,018	7,456,468	4.11%
Community Development	1,948,164	2,386,464	2,003,917	3,976,987	2,063,301	1.14%
Subtotal	67,319,258	68,364,983	75,379,715	78,507,625	77,839,633	42.88%
Non-Departmental						
Operational Contingency/Merit Reserve	2,724,509	5,385	1,317,541	0	1,735,799	0.97%
Transfer to School Operating Fund	75,038,173	74,298,082	77,273,630	79,588,153	82,374,674	45.39%
Transfer to School Debt Service Fund	15,972,475	15,972,475	15,972,475	15,972,475	14,535,820	8.01%
Transfer to Unemployment Fund	0	7,839	0	0	0	0.00%
Transfer to Debt Service – County	2,252,168	2,227,060	2,253,648	2,253,648	2,252,302	1.24%
Transfer to School Capital Fund	0	0	3,088,287	3,088,287	2,300,000	1.27%
Transfer to Development Project Fund	0	50,000	0	0	0	0.00%
Transfer to Debt Contingency	0	1,000,000	4,323,620	4,323,620	430,000	0.24%
Transfer to BOS/Capital Contingency	0	-3,500	0	0	0	0.00%
Subtotal	95,987,325	93,557,341	104,229,201	105,226,183	103,628,595	57.12%
Total General Fund Expenditures	163,306,583	161,922,324	179,608,916	183,733,808	181,468,228	100.00%

FY 2018-2019
Budget Summary by Category

Fund and Department	Personnel Expenses	Operating Expenses	Capital/Lease Expenses
General Fund:			
Board of Supervisors	187,776	114,490	0
County Administrator	728,383	47,263	0
County Attorney	373,258	16,325	0
Human Resources	506,777	95,182	4,540
Independent Auditor	0	66,000	0
Commissioner of the Revenue	1,394,999	64,480	0
Reassessment	399,781	62,700	0
Treasurer	1,184,020	380,470	0
Finance	809,252	32,640	0
Information Technology	912,200	765,825	270,794
Management Information Systems	500,299	91,775	24,700
Other	0	3,221,316	2,400
Electoral Board	63,342	65,574	2,400
Registrar	182,912	18,176	2,400
Circuit Court	0	71,500	0
General District Court	8,619	10,705	4,000
J & D Relations Court	3,770	12,988	8,600
Clerk of Circuit Court	743,215	59,979	10,000
Law Library	0	12,000	0
Commonwealth Attorney	1,593,158	76,600	5,800
Victim Witness Program	195,428	10,953	0
Sheriff	12,214,039	1,521,180	39,429
Volunteer Fire Departments	93,900	864,419	0
Ambulance And Rescue Service	0	406,412	0
Public Safety Contributions	0	5,540,423	0
Juvenile Court Probation	115,530	42,145	0
Inspections	1,231,467	71,544	2,880
Fire and Rescue	11,997,420	1,273,671	519,644
Public Safety Communications	1,156,834	350,187	14,040
Road Administration	0	18,500	0
Street Lights	0	38,160	0
General Engineering	363,139	29,020	0
Refuse Collection	671,755	918,609	76,740

FY 2018-2019
Budget Summary by Category

Fund and Department	Personnel Expenses	Operating Expenses	Capital/Lease Expenses
Refuse Disposal	0	674,400	0
Litter Control	20,857	10,369	0
Maintenance Administration	630,583	13,300	0
County Office Buildings	0	1,281,068	93,000
Animal Shelter	568,215	168,478	0
Local Health Department	0	416,243	0
Northwestern Community Services	0	396,673	0
Area Agency on Aging	0	63,000	0
Property Tax Relief	0	640,000	0
Social Services – Administration	5,531,637	347,260	256,600
Public Assistance	0	2,136,250	0
Community College	0	81,080	0
Parks Administration	846,043	203,127	796,701
Recreation Centers	2,024,514	816,618	0
Clearbrook Park	563,446	254,969	7,300
Sherando Park	530,505	252,763	7,150
Regional Library	0	1,153,332	0
Planning and Development	1,062,545	84,295	0
EDA Transfer	0	571,282	0
Zoning Board	4,521	3,300	0
Building Appeals Board	161	400	0
NSV Regional Commission	0	70,351	0
Soil and Water Conservation District	0	7,000	0
Extensions	149,276	108,506	1,664
Transfers/Misc.	0	103,628,595	0
General Fund Total	49,563,576	129,753,870	2,150,782
Regional Jail Fund	16,270,651	6,399,875	118,650
Landfill Fund	2,080,625	3,316,513	2,105,000
Division of Court Services Fund - ASAP	490,043	57,305	15,000
Shawneeland Sanitary District Fund	475,521	576,570	33,000

FY 2018-2019
Budget Summary by Category

Fund and Department	Personnel Expenses	Operating Expenses	Capital/Lease Expenses
Airport Operating Fund	774,317	787,475	84,650
Lake Holiday Sanitary District Fund	0	41,340	738,658
EMS Revenue Recovery Fund	131,417	1,390,983	0
Economic Development Authority Fund	402,334	169,878	31,271
School Operating Fund:			
School Instruction	118,094,056	9,456,948	140,032
Admin./Attendance and Health Services	6,903,875	657,838	19,000
Pupil Transportation Services	6,781,665	2,622,483	0
Operation & Maintenance Services	7,550,744	7,255,671	182,731
School Operating – Nutrition Services	0	17,950	0
Facilities	204,874	164,300	0
Technology	4,923,209	1,170,451	1,227,837
Classroom Instruction Reserve	538,718	0	0
Transfers	0	543,298	0
School Operating Fund Total	144,997,141	21,888,939	1,569,600
School Debt Service Fund	0	14,966,405	0
School Nutrition Services Fund	2,962,183	2,233,657	2,804,653
School Textbook Fund	24,238	4,236,799	0
School Private Purpose Funds	8,777	291,223	0
NREP Operating Fund	4,534,513	613,075	344,071
NREP Textbook Fund	0	65,000	0
Consolidated Services Fund	1,139,306	2,460,694	0
School Capital Projects Fund	0	480,000	2,820,000

VI. IMPACT OF THE FY 2018-2019 BUDGET

EXPENDITURES

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

BUDGETED PERSONNEL

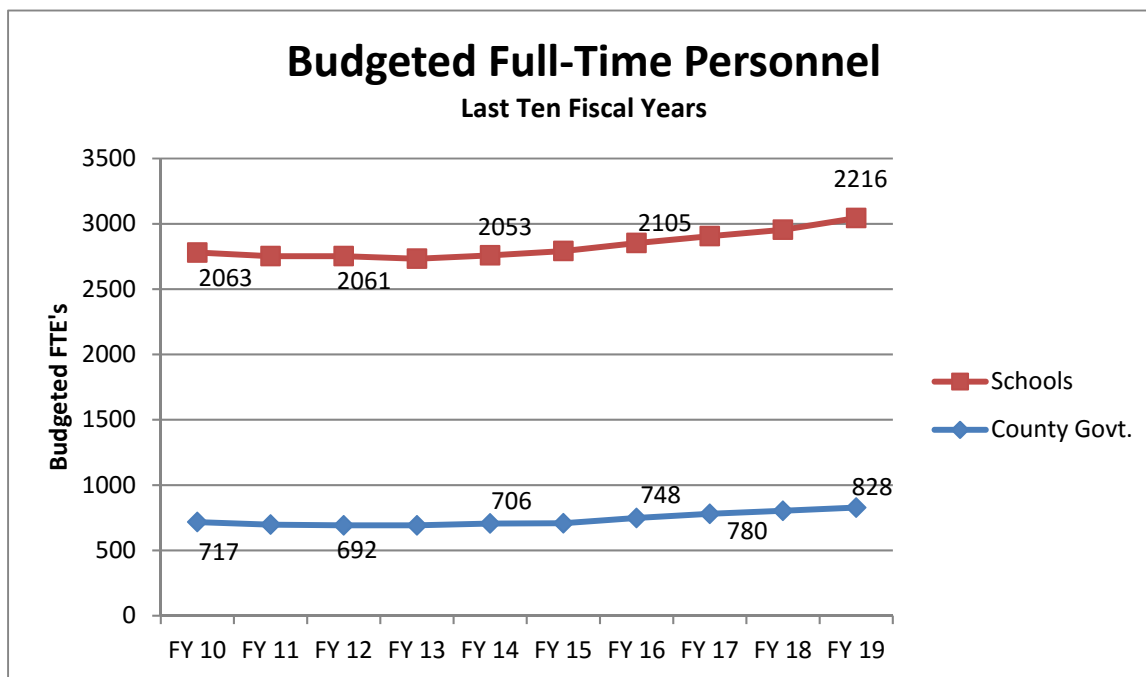
DEPARTMENT	# OF EMPLOYEES FY 2016-17	# OF EMPLOYEES FY 2017-18	# OF EMPLOYEES FY 2018-19	FY 2019 CHANGE
Board of Supervisors	1	1	1	
County Administrator	6	6	6	
County Attorney	3	3	3	
Human Resources	6	6	6	
Commissioner of the Revenue	17	17	18	1
Reassessment	4	4	6	2
Treasurer	11	13	13	
Finance	7	7	7	
I.T./M. I. S.	14	14	14	
Registrar	2	2	2	
Clerk of the Circuit Court	9	9	9	
Commonwealth Attorney	13	13	15	2
Victim Witness	2	3	3	
Sheriff	139.5	140.5	144.5	4
Juvenile Court Probation	2	2	2	
Inspections	14	15	15	
Fire and Rescue	105.5	117.5	132.5	15
Public Safety Communications	16	16	16	
General Engineering	4	4	4	
Refuse Collection	2	2	3	1
Maintenance	9	9	9	
Animal Shelter	7	7	8	1
Social Services	67	72	73	1
Parks and Recreation	40	41	41	
Planning	11	11	11	
Extensions	2	2	2	
Regional Jail	208	208	208	
Landfill	27	27	27	
Division of Court Services	9	8	6	-2
Shawneeland Sanitary District	7	7	7	
Airport	11	11	11	
EMS Revenue Recovery	1	2	2	
EDA	3	3	3	
SUBTOTAL	780	803	828	25
Schools	2,126.1	2,152.3	2215.6	63
GRAND TOTAL	2,906	2,955	3,044	88

The reasons for the change in personnel are described below:

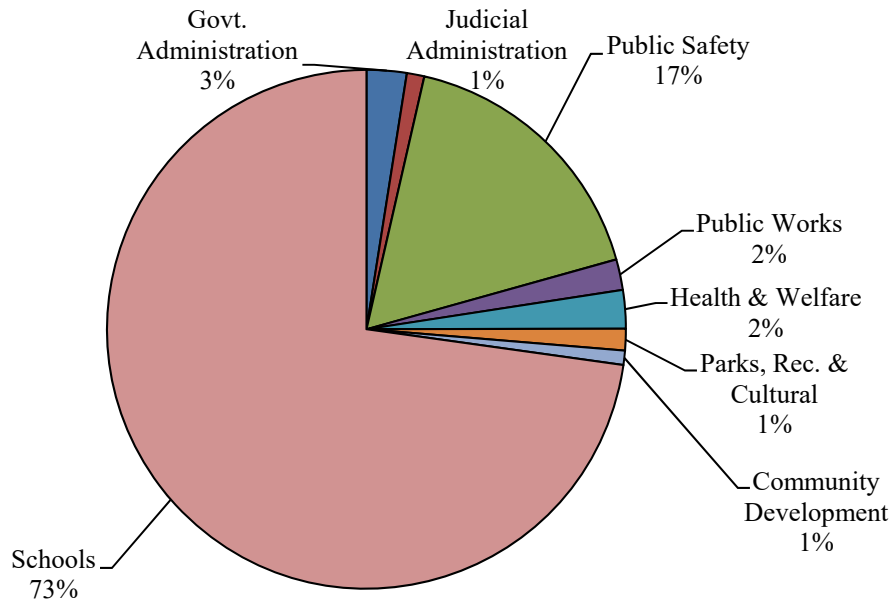
- One Account Clerk was approved and included in the Commissioner of the Revenue’s Office for FY 2019.
- A Data Collector was approved mid-year in FY 2018 and an Assessor was approved and included in FY 2019 in the Reassessment Office.
- An Assistant Commonwealth Attorney and a Legal Secretary were approved and included in the Commonwealth Attorney’s Office for FY 2019.
- Three Deputies were approved mid-year in FY 2018 and one Deputy was approved and included in FY 2019 for the Sheriff’s Office.
- One IT Specialist was approved mid-year in FY 2018 and twelve Firefighters and two Training Officers were approved and added for FY 2019 in the Fire and Rescue Department.
- An Assistant Convenience Site Supervisor was approved and included in FY 2019 in the Refuse Collection Department.
- An Animal Caretaker was approved and included in FY 2019 in the Animal Shelter budget.
- A Family Services Specialist for Social Services was approved and included for FY 2019.
- A Case Manager and Secretary position were vacated during FY 2018 in the Division of Court Services Fund and were not included for funding for FY 2019.

Public Schools:

- Twenty-eight additional instructional positions including classroom teachers, instructional aides, and a special education coordinator to address special education needs, student enrollment growth, class size and an elementary alternative education program implementation were approved for FY 2019.
- Ten additional support positions including bus drivers, bus aides, facilities technicians, mechanic, custodian, courier, and accountant were approved for FY 2019.
- During the FY 2018, 25 new positions were added – 19 instructional and 6 support positions to address student enrollment growth and the start-up of a federally funded pre-kindergarten program for at-risk preschoolers.



Employees by Category



PART-TIME PERSONNEL (DATED JUNE 1)

DEPARTMENT	FY 2015-16	FY 2016-17	FY 2017-18
Board of Supervisors	1	1	1
County Attorney	1	0	0
Commissioner of the Revenue	3	0	0
Registrar	2	3	3
Gen. Dist/J & D Courts	5	4	6
Clerk	4	3	3
Commonwealth Attorney	2	2	1
Sheriff	10	10	10
Juvenile Court Probation	0	0	1
Inspections	0	1	2
Fire and Rescue	25	27	29
Public Safety Communications	1	1	1
Refuse Collection	26	32	28
Maintenance	3	5	6
Animal Shelter	2	2	4
Parks and Recreation	387	372	431
Regional Jail	0	1	0
Landfill	4	6	6
Division of Court Services	9	9	10
Shawneeland Sanitary District	9	7	7
EDA	2	2	2
Schools*	1,012	1,016	1,016
GRAND TOTAL	1,508	1,504	1,567

*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

	2017-18 Adopted	17-18 % of Total	2018-19 Adopted	18-19 % of Total	% Change
General Government	\$11,523,087	3.66%	\$12,472,234	3.89%	8.24%
Judicial Administration	2,613,954	0.83%	2,827,315	0.88%	8.16%
Public Safety	32,741,959	10.40%	32,188,316	10.04%	-1.69%
Public Works	5,127,899	1.63%	5,576,193	1.74%	8.74%
Health/Welfare	9,272,676	2.94%	9,787,663	3.05%	5.55%
Community College	76,320	0.02%	81,080	0.03%	6.24%
Parks, Recreation & Cultural	6,495,547	2.06%	7,456,468	2.33%	14.79%
Community Development	1,421,147	0.45%	1,492,019	0.47%	4.99%
Non-Departmental	7,894,809	2.51%	4,418,101	1.38%	-44.04%
Regional Jail	22,363,837	7.10%	22,789,176	7.11%	1.90%
Landfill	9,732,241	3.09%	7,502,138	2.34%	-22.91%
Division of Court Services	651,446	0.21%	562,348	0.18%	-13.68%
Shawneeland Sanitary District	957,660	0.30%	1,085,091	0.34%	13.31%
Airport Operating	1,555,958	0.49%	1,646,442	0.51%	5.82%
Lake Holiday Sanitary District	779,998	0.25%	779,998	0.24%	0.00%
EMS Revenue Recovery	1,593,084	0.51%	1,522,400	0.47%	-4.44%
Economic Development Authority	606,820	0.19%	603,483	0.19%	-0.55%
School Funds	183,782,132	58.35%	192,930,571	60.16%	4.98%
School Debt Service	15,778,751	5.01%	14,966,405	4.67%	-5.15%
Total*	\$314,969,325	100.00%	\$320,687,441	100.00%	1.82%

*Less transfers between funds

Listed below are highlights of major shifts in expenditures relative to the FY 2018-2019 Adopted Budget:

General Government Administration: Expenditures in this category increased by 8.24%, or \$949,147. Salaries and fringes increased by 5% or \$365,768 due to merit increases and a COLA given in July 2017, health insurance increases, an Account Clerk in the Commissioner of the Revenue's Office and an Assessor in the Reassessment Office approved for FY 2019, and a Data Collector in the Reassessment Office approved during FY 2018. Other significant operating increases are the 1st year of a 3 year IT switch replacement plan, PC replacements as part of the PC Refresh Program, funds for a portable/mobile radio study for the Sheriff's Office, an increase in the contract with the County's legislative liaison, Line of Duty Program payments, and retiree health insurance costs.

Judicial Administration: Expenditures related to Judicial Administration increased by \$213,361, or 8.16%. Salaries and fringes actually increased by \$197,000 mainly due to the inclusion of an Assistant Commonwealth Attorney and Legal Secretary in the Commonwealth Attorney's Office as well as a merit increase and COLA given in July 2017, and health insurance increases.

Public Safety: Expenditures in this area decreased by \$553,643, or 1.7%. The reason for the decline in this category is that \$3,000,000 was budgeted in FY 2018 for the replacement of the Self-Contained Breathing Apparatus (S.C.B.A.) for all career and volunteer fire and rescue personnel. Salaries and fringes increased by \$1.9 million due to three deputies approved and hired during FY 2018 and one new Deputy position approved for FY 2019, one IT Specialist position approved and hired during FY 2018 and twelve new Firefighters and two Training Officers approved for FY 2019, a merit increase and COLA given in July 2017, health insurance increases, and increased overtime for Fire and Rescue. The addition of these 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. A personnel and capital contingency is also included in the Fire and Rescue budget that contains salaries and equipment for an additional six Firefighter positions that could be allocated once an ongoing county-wide fire and rescue study is reviewed and analyzed and the need for those additional Firefighters is evident. The two Training Officers are also on hold for hiring pending the review of the fire and rescue study. Also included

is a \$72,000 increase in the County contribution to the Juvenile Detention Center as well as \$50,000 budgeted for the replacement of transmission lines and antennas for the Public Safety Communications Center.

Public Works: Public Works expenditures increased by \$448,294, or 8.74%. Salaries and fringes increased by \$146,000 due to a new Assistant Convenience Site Supervisor in Refuse Collection and Animal Caretaker in the Animal Shelter that were approved and included in FY 2019 as well as a merit increase and COLA given in July 2017 and health insurance increases. There is also an increase anticipated in hauling fees from the citizens convenience centers in the County to the landfill. Land and design/survey work are included in FY 2019 for the relocation of the Albin citizen convenience center as well as replacing the culvert and paving the Round Hill citizen convenience center. New maintenance items for the County Administration Buildings are also included in FY 2019: the Tracer system HVAC controls is need of replacement at a cost of \$33,000 and a heat pump needs replaced at a cost of \$20,000, both at the County Administration Building and a the building automation system needs to be replaced at the Public Safety Building at a cost of \$40,000.

Health & Welfare: Expenditures in this category increased by \$514,987, or 5.55%. Salaries and fringes increased by \$469,000 due to new Family Services Specialist approved for FY 2019, a merit increase and COLA given in July 2017, and health insurance increases. Increases were also realized in the contributions to the Health Department and Northwestern Community Services as well as the funds allocated for property tax relief for the elderly/handicapped.

Parks, Recreation and Cultural: Expenditures in this category increased by \$960,921, or 14.79%. Salaries and fringes only increased by \$30,000 due to retirement and restructuring. The bulk of the increase is \$791,120 budgeted for the Abrams Creek Greenway Phase I construction. This is the state portion of a possible grant to be awarded for this project. If the grant is awarded, proffer monies will then be disbursed to cover the local portion of the project. The contribution to The Handley Library also increased in the amount of \$65,431 for FY 2019.

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 2.2% COLA and a 0.8% merit increase for county employees including related fringes, and an operational contingency for unforeseen/emergency expenses. A reserve of \$430,000 is included in this category to cover Medicaid expansion which was included in the state budget that was adopted in June. Once the actual impact of Medicaid expansion is known, a transfer will be made to Social Services to cover the addition of social workers that will be needed to handle this expansion. Also office renovations will be needed to accommodate these workers and those funds will be transferred as well.

Regional Jail Fund: This fund increased by \$425,339, or 1.9% compared to FY 2018. Salaries and fringes increased by \$384,000 primarily due to merit increases and a COLA given in July 2017 and health insurance increases. Operating expenses only increased by \$26,000 Capital expenses increased by \$14,000 and include two vehicles and a 60" mower.

Landfill Fund: Fund expenses for the Landfill decreased by \$2,230,103, or 22.91%. Personnel expenses increased by \$17,000. Operating expenses increased by \$459,255 to include a contingency reserve, scrap metal hauling, and increased wastewater disposal fees. Budgeted capital purchases and improvements to the Landfill decreased in comparison to FY 2018 by \$2,706,000. Landfill capital projects/purchases for FY 2019 include a new pickup truck, a 35 tpm articulated offroad truck, a replacement fork lift, expansion of the household hazardous waste building, stormwater improvements at the landfill entrance, leachate aeration upgrade, block replacement and control upgrade for two Jenbacher engines, and extend gas collection header and add additional horizontal collectors in the active cell in the CDD Landfill.

Landfill Tipping Fee Rates – FY 2018-19

Municipal Rate	\$ 20 per ton
Construction/Demolition Debris	\$ 45 per ton
Municipal Sludge	\$ 38 per ton
Commercial/Industrial	\$ 50 per ton
Rubble/Concrete/Rock	\$ 15 per ton

School Operating Fund: The FY 2019 budget, approved in April 2018, is a \$8,576,185 increase in the school operating fund. The increase in available revenues is primarily due to more funding from the county and the state compared to FY 2018. County revenues for FCPS are increased by \$4.5 million. State revenues are based upon the House amendments to the Governor’s proposed state budget. As of April 2018, a state budget for FY 2019 was not adopted by the General Assembly, therefore, FCPS is projected to receive \$3.5 million additional state funds due to student enrollment growth. Federal and miscellaneous sources provide an increase of \$0.6 million for the operating fund.

Revenue increases support School Board FY 2019 budget priorities and student enrollment growth:

- Instructional initiatives to address increased accountability and improve student achievement. This goal was met through additional instructional staffing positions and the implementation of an elementary alternative education program.
- Compensation packages (salaries, benefits, and professional development) that enable the recruitment and retention of high quality staff. This goal was met through additional funding for a division average 2.5 percent salary increase, enhancements to certain pay groups that fell behind the market, and support for health insurance premium increases.
- Operational funding to address preservation of assets (facility maintenance), replacement school buses, safety and environmental enhancements, and aging infrastructure/systems. This goal was met through the additional of two maintenance technicians, bus driver and aides, and an increase to the operations and maintenance budget.
- Professional development designed to support operational efficiencies, evidence-based instructional practices, and student needs. This goal was met through additional funding for mental health training and professional development.

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 2019, county funds and federal QSCB stimulus funds support the balance in the School Debt Service Fund. Debt service will be \$15 million in FY 2019.

School Capital Projects: The Board of Supervisors approved \$2.3 million in one-time funds to address critical building maintenance projects. These projects include repairs and replacements to aging HVAC units, roofs, and fire alarm systems. Funding is also provided for road improvements at Gainesboro Elementary and Frederick County Middle schools. Further, \$1 million prior year carry forward amount is also included in the School Capital Projects Fund for FY 2019 to continue one-time capital projects that were begun but not finished in the prior fiscal year. These capital projects are not considered significant construction costs.

Ten Year Budget Comparison

Fund	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	FY 18-19
General Fund	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	76,299,389
School Funds	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	207,896,976
Regional Jail	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	22,789,176
Landfill	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	7,502,138
Division of Court Services	1,423,981	1,279,083	1,107,584	588,809	600,489	579,572	620,639	704,994	651,446	562,348
Shawneeland	718,916	848,097	777,700	766,702	849,550	1,099,747	811,026	942,848	957,660	1,085,091
Airport Operating	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	1,646,442
CDA	0	0	0	0	0	525,256	0	0	0	0
Lake Holiday	0	0	0	0	1,120,326	800,570	800,570	779,998	779,998	779,998
EMS Revenue Recovery	0	0	0	0	0	2,028,000	1,501,000	1,802,974	1,593,084	1,522,400
EDA	0	0	0	0	0	0	573,198	577,495	606,820	603,483
Total*	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	320,687,441

*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	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 PROJECTED	2018-19 ADOPTED
Current Real Property Taxes	46,468,442	49,292,594	54,201,317	57,486,568	59,278,588
Current Public Svc. Corp. Taxes	2,206,405	2,665,879	2,459,573	2,402,899	2,400,000
Current Personal Property Taxes*	47,608,080	50,248,311	53,870,797	56,409,528	59,425,927
Penalties	857,473	870,047	1,019,265	1,082,315	1,000,000
Interest & Costs on Taxes	466,858	497,577	566,887	564,052	500,000
Credit Card Charges - Treasurer	-13,477	-19,517	-39,507	-69,833	0
Newspaper Ad For Delinq. Accts.	28	144	40	74	0
Admin. Fees for Liens	301,595	243,282	360,642	371,290	395,000
Short Term Rental	183,802	231,059	232,015	215,450	180,000
TOTAL	98,079,206	104,029,376	112,671,029	118,462,343	123,179,515

*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 \$0.61 per \$100 of assessed value and personal property taxes are calculated at \$4.86 per \$100 of assessed value. The real estate rate of \$0.61 represents a one cent tax increase compared to last year.

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 40% on the first \$20,000.

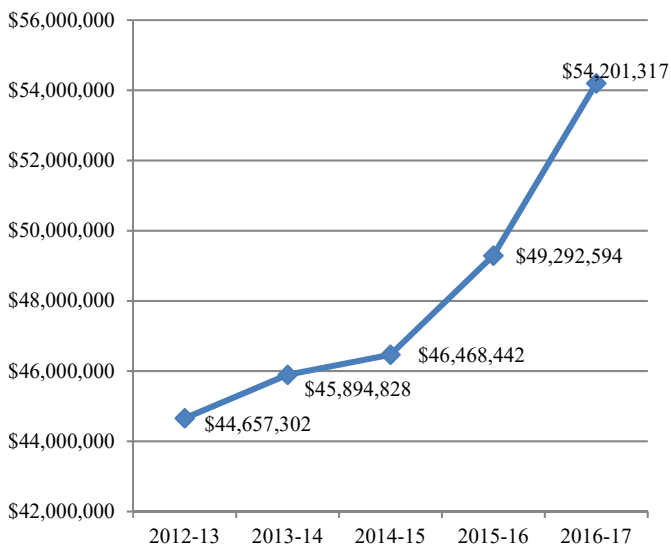
When projecting revenues, several factors are considered. Trends are studied along with local and state economy projections. The elected Commissioner of the Revenue, who is responsible for "assessing" the taxes, also plays a vital role. Projections are compiled by the Finance Department.

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.

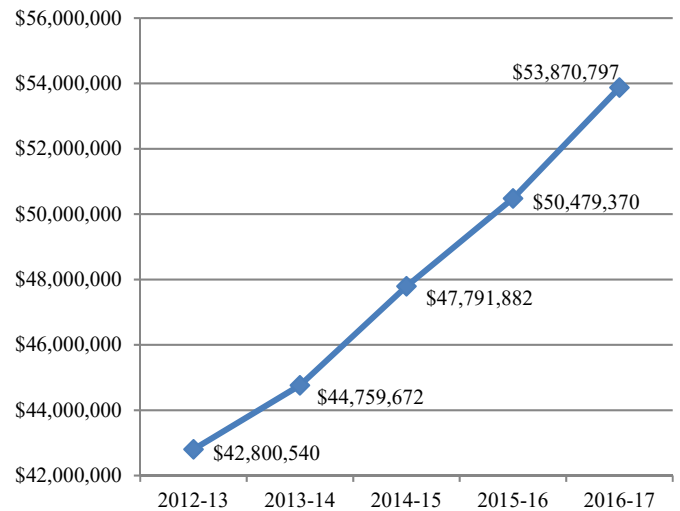
Property Tax Rates Last Ten Calendar Years

Calendar Year	Real Estate	Personal Property	Machinery and Tools	Mobile Homes	Public Utility	
					Real Estate	Personal Property
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
2018	0.61	4.86	2.00	0.61	0.61	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:

<u>Non-Profit Organization</u>	<u>Assessed Prop. Value</u>	<u>2018 Tax Liability</u>	<u>Non-Profit Organization</u>	<u>Assessed Prop. Value</u>	<u>2018 Tax Liability</u>
American Legion	709,500	4,328	Phazz 1 Ministries	69,800	426
American Red Cross	1,296,800	7,910	Potomac Appalachian Trail Club	790,600	4,823
Back Creek Ruritan	340,600	2,078	Reynolds Store Fire Company	1,104,800	6,739
Belle Grove, Inc.	126,200	770	Round Hill Ruritan Club	242,400	1,479
Bernstein Family Foundation	500	3	The Salvation Army	2,627,400	16,027
Blue Ridge Hospice	601,800	3,671	Shenandoah Area Council, Inc.	2,473,700	15,090
Cedar Creek Battlefield Foundation	1,163,100	7,095	Shenandoah Valley Battlefields	4,953,900	30,219
Clearbrook Volunteer Fire Company	561,700	3,426	Shenandoah Valley Community	598,900	3,653
Conservation Club	1,724,600	10,520	Star Tannery Fire Company	285,000	1,739
Elks Club of Winchester, Inc.	1,599,000	9,754	Stephens City Fire Company	1,214,800	7,410
Fort Collier Civil War Center	964,900	5,886	Stephens City Lodge No. 2483	827,400	5,047
Frederick County, VA	4,136,100	25,230	Stone House Foundation, Inc.	1,125,700	6,867
Gainesboro Fire Company	812,500	4,956	Stonewall Ruritan Club	448,200	2,734
Gainesboro Ruritan Club, Inc.	70,600	431	Tri-County Virginia OIC	1,179,500	7,195
Girl Scouts of Shawnee Council	766,800	4,677	Trustees of the Gravel Springs	58,200	355
Gore Fire Company	765,300	4,668	Va. Housing Development Auth.	3,000	18
Grafton, Inc.	2,290,000	13,969	Winchester Izaak Walton Club	957,700	5,842
Greenwood Fire Company	1,832,800	11,180	Winchester Medical Center	5,081,900	31,000
Kernstown Battlefield Association	2,201,400	13,429	Winchester Rescue Mission	176,100	1,074
Middletown Fire Company	1,564,900	9,546	Woodmen of the World	363,300	2,216
National Trust for Historic Preserv.	2,763,000	16,854	Youth Development Center	1,669,900	10,186
Nature Conservancy	80,900	493			
North Mountain Fire Company	595,800	3,634			
Outreach to Asian Nationals	964,500	5,883			
			TOTAL	54,185,500	330,530

*Does not include school or religious property

Other Local Taxes:

Other Local Taxes	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 PROJECTED	2018-19 ADOPTED
Local Sales & Use Taxes	12,190,553	12,941,843	13,613,239	14,157,768	15,079,384
Communications Sales Tax	1,346,403	1,306,718	1,274,429	1,338,150	1,250,000
Utility Taxes – Electric	2,431,884	2,357,326	2,439,916	2,520,156	2,400,000
Utility Taxes – Gas	752,937	950,385	1,158,108	1,284,208	1,000,000
Business & Prof. Occup. Licenses	6,426,613	6,571,015	6,986,765	7,165,050	7,000,000
Motor Vehicle Licenses	2,320,258	2,312,410	2,456,832	2,579,673	2,400,000
Bank Stock Taxes	482,124	466,804	417,798	419,121	420,000
Recordation Taxes	941,398	1,119,356	1,288,399	1,430,429	1,250,000
Tax on Wills	17,357	13,901	18,085	19,441	17,000
Add'l Tax on Deeds of Conveyance	257,922	317,469	331,915	374,248	300,000
Meals Tax and Lodging Taxes	5,006,479	5,230,864	5,672,541	5,956,168	5,802,032
Street Lights/Star Fort Fees	41,911	40,092	42,078	38,117	41,315
TOTAL	32,215,839	33,628,183	35,700,105	37,282,529	36,959,731

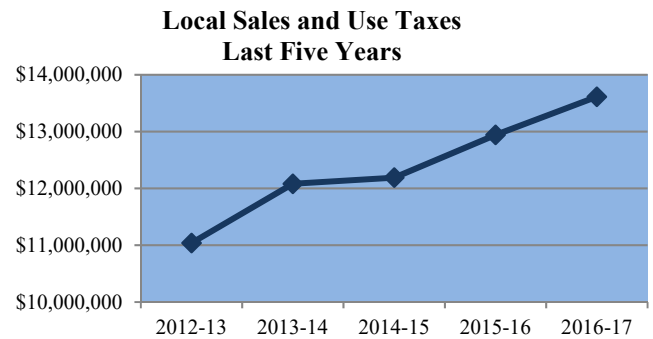
Other local taxes included sales tax, utility taxes, Business and Professional Occupational taxes, hotel and motel taxes, recordation taxes and meals taxes. Utility Taxes – Telephone are included in Communication Sales Tax. The county continues to monitor revenue collection in this category and the impact 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 3%. Recordation taxes are taxes paid on the transfer and recording of real estate and is projected to show an increase of over 11% indicating a solid 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 a combined increase of about 4% and is not as economically volatile as some of the other local taxes.

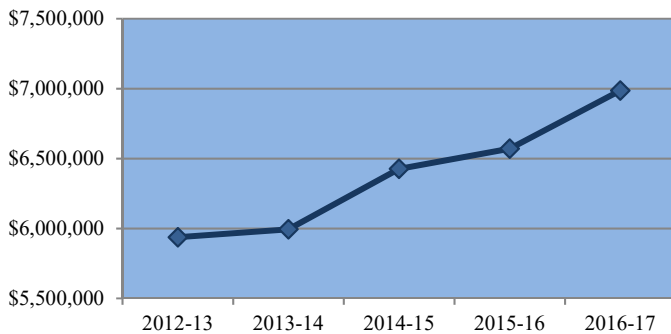
Business and professional occupation license tax rates are levied at different rates, depending on the type of business. Retail sales pay 20 cents per \$100 of gross receipts, professional services pay 58 cents per \$100 of gross receipts, personal and business pay 36 cents per \$100 of gross receipts, 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 2013 to FY 2017. This is an average increase of approximately \$514,000 each fiscal year. The FY 2019 budgeted amount is \$15,079,384, which is about a 10% increase over FY 2018. It is expected that actual revenue collected for FY 2018 will exceed the prior year collections by 3%.

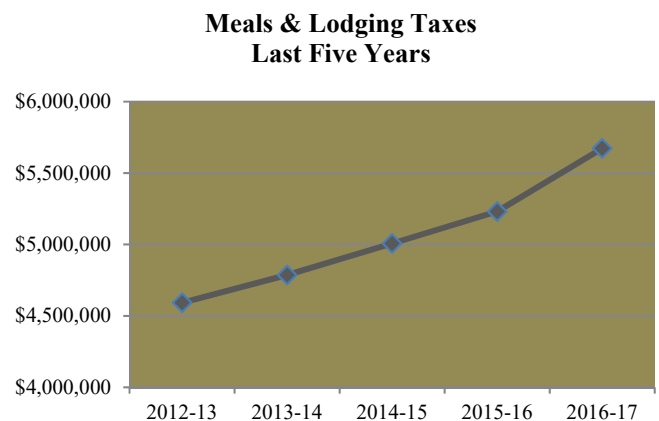


**Business & Professional Occupation Licenses
Last Five Years**



Actual collections from Business and Professional Occupation Licenses (BPOL) have shown a positive comeback over the last five years, increasing by 17%. This area of revenue took a tremendous blow during the recession years of 2008 to 2010. It is anticipated that FY 2018 revenue will slightly exceed budget projections. FY 2019 budgeted revenue for this category was kept at the FY2018 budgeted amount of \$7,000,000. 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 \$1,080,297 or 24% in that timeframe. This revenue source is a solid economic indicator as well as a gauge for local consumer spending. Budgeted revenues for FY 2019 have been reduced by \$267,262 or 4%. This is due to an average 3% actual revenue growth over the last several years.

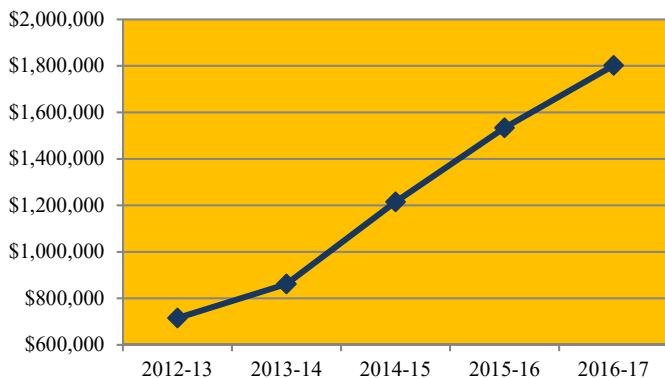


Permits, Fees & Licenses:

Permits, Fees & Licenses	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 PROJECTED	2018-19 ADOPTED
Dog Licenses	43,031	41,629	47,373	46,700	45,000
Land Use Application Fees	7,400	9,850	5,525	6,375	4,800
Transfer Fees	2,753	3,083	3,288	3,224	3,000
Development Review Fees	454,779	511,531	396,290	409,193	343,321
Building Permits	991,370	1,285,028	1,547,484	1,259,560	1,088,656
2% State Fees	11,074	6,485	6,612	4,311	6,000
Electrical Permits	116,657	103,505	114,576	122,560	84,241
Plumbing Permits	24,374	22,235	27,397	23,938	25,731
Mechanical Permits	79,269	116,099	107,138	112,945	96,492
Sign Permits	2,870	6,727	5,150	7,650	4,880
Permits – Commercial Burning	675	125	325	210	350
Explosive Storage Permits	1,000	1,400	1,500	1,000	1,100
Blasting Permits	375	465	315	360	315
Land Disturbance Permits	119,090	153,889	158,278	174,807	134,500
Septic Hauler Permits	200	300	300	0	0
Sewage Installation Licenses	600	0	300	0	0
Residential Pump and Haul Fee	0	0	50	0	0
Transfer Development Rights	900	1,750	600	200	0
TOTAL	1,856,417	2,264,101	2,422,501	2,173,033	1,838,386

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 2017 in this category came in about 71% above budgeted figures. In FY 2017, several large commercial construction projects were put in place, driving up the collections for that year. As the economy has continued to stabilize, the development community has revisited 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 2017, actual revenue collected came in at about 17% above what was collected in FY 2016. Anticipated permit revenue to be collected for FY 2018 appears to be higher than budget amounts by 10%. As the economy stabilizes, budget projections are closer than in previous years.

Fines and Forfeitures:

Fines & Forfeitures	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 PROJECTED	2018-19 ADOPTED
Court Fines & Forfeitures	402,111	278,241	459,855	301,570	314,970
Penalty – Bad Checks	7,069	7,149	8,376	10,573	8,300
Registrar Fines	0	0	100	100	0
TOTAL	409,180	285,390	468,331	312,243	323,270

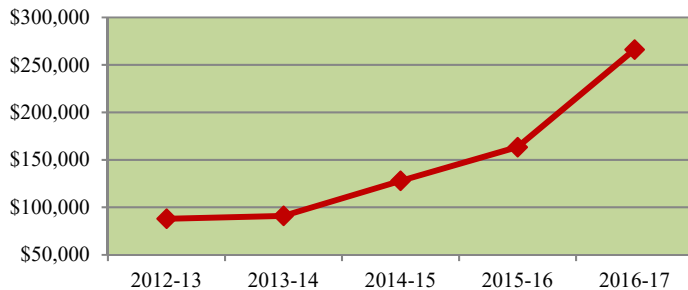
Fines and Forfeitures are revenues collected for court fines as a result of violations of county laws and ordinances. These fees/fines are mainly collected in the County’s General District Court and Circuit Court Offices.

Revenue from Use of Money and Property:

Revenue from Use of Money and Property	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 PROJECTED	2018-19 ADOPTED
Interest on Bank Deposits	127,900	163,360	266,151	498,710	500,000
Rental of General Property	7,650	9,700	8,871	8,283	7,980
Sale of Salvage & Surplus	6,935	6,392	0	0	0
Sale of Salvage & Surplus - Sheriff	35,051	7,954	10,617	22,552	5,000
Sale of Maps, Books, Etc.	229	931	181	174	0
Park Receipts – Firewood	606	0	0	300	600
Park Rec. – Sale Surplus Equipment	6,323	128	6,434	2,076	3,000
Park Rec. – Clearbrook Concessions	2,167	5,320	1,000	3,346	4,500
Park Rec. – Sherando Concessions	2,233	4,993	3,590	3,350	5,500
Sale of Fire Report	779	474	237	50	230
TOTAL	189,873	199,252	297,081	538,841	526,810

Revenue from use of money and property consists primarily of interest earned on investments. With the Federal Reserve rate increasing, interest earned on deposits increase. 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	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 PROJECTED	2018-19 ADOPTED
Excess Fees of Clerks	67,173	76,639	91,312	80,221	85,406
Sheriff's Fees	2,524	2,524	2,524	2,524	2,524
Law Library Fees	10,288	11,025	11,258	11,955	12,000
Handgun Permit Fees	27,503	37,668	39,496	48,850	34,129
Miscellaneous Clerk Fees	154,734	139,999	158,804	134,947	160,000
Bond Management Fees - Planning	29,300	30,312	35,000	30,800	30,000
Courthouse Maintenance Fees	46,894	43,473	50,238	41,599	35,000
E-Summons Fees	38,816	30,747	35,697	19,404	16,812
Blood/DNA Test Fees	0	563	979	1,200	0
Commonwealth E-Summons Fees	0	33,612	34,304	34,470	0
Sheriff Parking Tickets	4,250	2,190	1,840	4,260	1,900
Adoption & Reclam Fees/Donations	77,602	82,718	60,821	54,680	60,000
Spay/Neuter Fees	22,110	21,810	23,350	23,604	20,000
Parks and Recreation Fees	1,869,044	2,178,694	2,230,911	2,248,894	2,601,753
Sale of Maps, Surveys, Etc.	45	198	86	54	100
Sale of County Code/Reports	270	125	150	150	100
Sale of Frederick County Book	18	36	0	0	0
Sale of GIS Products	1,843	608	404	1,008	0
Postponement Fees – Planning	500	0	0	0	0
Fire and Rescue Charges	3,542	2,021	3,027	643	2,175
TOTAL	2,356,456	2,694,962	2,780,201	2,739,263	3,061,899

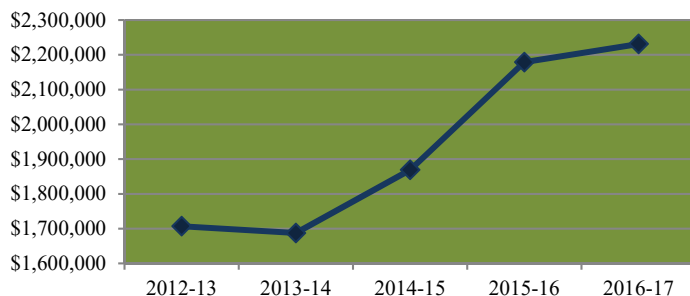
Excess Fees of Clerks is the return from the state of two-thirds of the fees collected by the county clerk and remitted to the state. A large portion of clerk fees are related to real estate recordings.

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 2018 appear to be about 14% 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 31%. 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	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 PROJECTED	2018-19 ADOPTED
Miscellaneous	54,222	40,704	62,174	64,648	0
Recreation Donations	43,288	75,159	63,314	67,822	69,640
Donations – Other	17,680	450	855,364	135,104	0
Sheriff Donations	3,200	3,703	1,656	100	0
Forfeited Property Surplus – Sheriff	0	1,052	0	0	0
Refunds – Other	243	114	87	100	0
Refunds – Hazardous Materials	29	102	507	337	500
Drug Awareness Program	10,029	6,053	800	1,100	0
Drug Restitution	0	-250	0	0	0
Specialized Reports	1,397	705	595	300	300
Recycling Refund	101,631	108,236	112,287	103,200	109,650
Credit Due Customers – Parks	-7,806	-23,150	-43,072	-34,053	0
Parks & Rec. – Reserve Revenue	7,385	2,878	2,604	6,489	0
TOTAL	231,298	215,756	1,056,316	345,147	180,090

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.

The majority of donations received in FY 2017 that are posted to Donations – Other are for the Esther Boyd Animal Shelter. The County receives these donations directly or as a result of being named as a beneficiary in estates. These funds are used for both capital and operating, depending on the terms of the will.

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	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 PROJECTED	2018-19 ADOPTED
Recovered Costs – Treasurer’s Office	44,626	44,626	33,861	32,772	32,800
Recovered Costs – Social Services	0	0	0	19,476	57,076
Recovered Costs – Worker’s Comp.	1,200	1,250	902	0	0
Purchasing Card Rebate	98,068	124,207	161,675	156,282	150,000
Recovered Costs – IT/GIS	20,181	20,314	20,000	27,261	27,261
Recovered Costs – F&R Fee Recovery	617,718	655,659	571,865	655,701	379,551
Recovered Costs – Sheriff	0	0	6,050	32,288	0
Recovered Costs – Fire Companies	55,431	77,346	233,296	233,295	131,147
Reimb. – Commonwealth	10,522	11,094	9,916	11,157	11,000
Reimb. – Circuit Court	2,968	2,555	1,103	500	1,000
Reimb. – Public Works Cleanup/Planning	724	3,286	3,366	1,030	0
Clarke County Container Fees	41,995	55,854	67,107	53,047	60,732
Winchester Container Fees	36,427	46,689	49,384	70,495	44,592
Refuse Disposal Fees	53,874	73,754	107,515	98,938	126,960
Compactor Fees	702	0	0	0	0
Recycling Revenue	58,545	70,171	71,284	59,060	60,900
Sheriff - Restitution	0	0	160	0	0
Fire and Rescue Merchandise	0	1,050	0	0	0
Container Fees – Bowman Library	1,597	1,313	1,850	1,857	1,908
Litter-Thon/Keep VA Beautiful	0	500	750	0	0
Restitution – Victim Witness	4	30	0	0	0
Reimb. of Exp. – Gen. Dist. Court	28,450	26,688	32,028	33,321	32,000
Reimb. – Public Works Salaries	20,000	20,000	20,000	20,000	20,000
Reimb. - Task Force	66,087	65,202	62,152	65,260	42,339
Sign Deposits – Planning	0	50	0	0	0
Reimbursement – Construction Project	385,800	0	0	0	0
Reimb. – Elections	4,402	0	4,755	0	5,000
Westminister – In Lieu of Taxes	36,906	26,413	32,619	37,304	37,304
Reimb. – FCPS Maintenance	294,994	334,822	372,984	379,829	378,300
Proffers	1,112,930	1,797,355	1,421,768	1,214,076	0
Comcast PEG Grant	70,941	72,126	84,391	87,034	0
Fire School Programs	13,460	15,104	18,236	15,285	10,000
Clerk Reimbursement to County	10,012	11,146	8,831	9,530	9,079
Reimbursement - Sheriff	23,779	7,897	15,013	17,139	0
TOTAL	3,112,343	3,566,501	3,412,861	3,331,937	1,618,949

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 \$156,282 in rebates for FY 2018.

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 2018 revenue is to be slightly higher since all funds in this account were reconciled and disbursed.

Recovered costs – Fire Companies is reimbursements to the County from Millwood and Round Hill Fire Stations for their portion of the debt service related to the construction of the banquet facilities at these two locations.

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 in FY 2015are costs associated with 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	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 PROJECTED	2018-19 ADOPTED
Carriers Tax/Mobile Home Titling	139,834	167,516	155,997	166,960	167,000
Recordation Taxes	349,447	365,363	426,395	499,633	383,000
Auto Rental Tax	98,958	0	0	193,905	120,000
TOTAL	588,239	532,879	582,392	860,498	670,000

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.

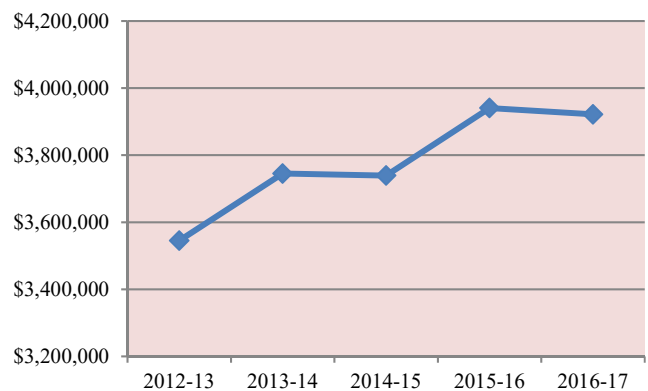
Shared Expenses – Categorical:

Shared Expenses - Categorical	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 PROJECTED	2018-19 ADOPTED
Shared Expenses – Comm. Attorney	455,596	535,365	544,070	553,490	551,439
Shared Expenses – Sheriff	2,453,182	2,513,973	2,474,911	2,531,804	2,535,062
Shared Expenses – Comm. of Revenue	213,000	217,824	216,441	222,561	201,871
Shared Expenses – Treasurer	168,406	173,820	172,975	167,592	160,070
Shared Expenses – Regis./Elec. Bd.	44,592	46,399	46,977	46,866	47,917
Shared Expenses – Clerk	404,477	453,168	466,368	470,958	485,933
TOTAL	3,739,253	3,940,549	3,921,742	3,993,271	3,982,292

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 2013 and FY 2017 with just a slight dip from FY 2016 to FY 2017. Funding received in FY 2013 was \$3.5 million compared to \$3.9 million received in FY 2017, a twelve percent increase. Expectations for FY 2017-18 are 4.5% above the budgeted amount. FY 2018-19 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	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 PROJECTED	2018-19 ADOPTED
Public Assistance Grants	4,187,582	4,649,226	4,878,896	4,922,201	5,077,625
Litter Control Grants	15,515	15,687	15,152	14,774	14,700
Other Revenue from Commonwealth	196,265	0	0	0	0
Four-For-Life Funds	79,829	86,659	0	85,262	85,262
Emergency Services Fire Program	273,993	238,372	244,069	251,441	240,000
DMV Grant Funding	0	28,768	30,297	20,295	20,000
State Grant – Emergency Services	0	30,754	17,737	15,925	56,797
State Reimbursement - Elections	0	23,454	0	0	0
State Grant - Parks	0	0	0	10,985	791,120
Sheriff – State Grants	72,681	49,708	35,088	36,828	44,512
JJC Grant	124,451	128,358	128,358	128,358	128,358
Rent/Lease Payments	295,702	189,444	268,877	270,093	246,926
Spay/Neuter Assistance – State	2,232	2,318	2,236	2,168	1,995
Wireless 911 Grant	70,766	68,701	70,116	67,470	249,588
State Forfeited Asset Funds	19,260	36,164	24,536	23,381	0
Victim Witness Grant	19,350	118,581	203,353	203,403	203,403
State Grant – Public Communications	0	0	0	0	2,000
Fire & Rescue OEMS Reimb.	4,882	4,020	800	128	0
Payment in Lieu of Taxes	2,741	10,528	11,977	0	0
IT/GIS Grants	0	7,160	0	0	0
TOTAL	5,365,249	5,687,902	5,931,492	6,052,712	7,162,286

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 include federal pass-through 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 State Grant for Parks represents the State portion (80%) of the Abrams Creek Greenway trail Phase 1 anticipated cost. The Parks and Recreation Department applied to the Virginia Department of Transportation Alternatives Program in November 2017 for these funds. If awarded, funds would become available on October 1, 2018.

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	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 PROJECTED	2018-19 ADOPTED
DMV Grants - Federal	30,607	0	0	0	0
Federal Forfeited Asset Funds	0	10,613	128,783	1,549	0
Housing Illegal Aliens - Federal	12,449	12,581	9,803	9,800	0
Federal Grants - Sheriff	101,392	30,000	22,435	6,423	0
Victim Witness – Federal	58,065	0	0	0	0
Emergency Services Grant	19,487	23,781	25,649	120,637	0
TOTAL	222,000	76,975	186,670	138,409	0

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

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 funding received in FY 2018 from the Federal Emergency Management Agency for the Jonas Winter Storm.

Victim Witness – Federal is budgeted at the state level since federal funds are passed through and received by the State.

Non-Revenue Receipts:

Non-Revenue Receipts	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 PROJECTED	2018-19 ADOPTED
Transfer from Admin. Bldg. Fund	642,514	0	0	0	0
Funding from Fund Balance	0	0	0	0	1,965,000
TOTAL	642,514	0	0	0	1,965,000

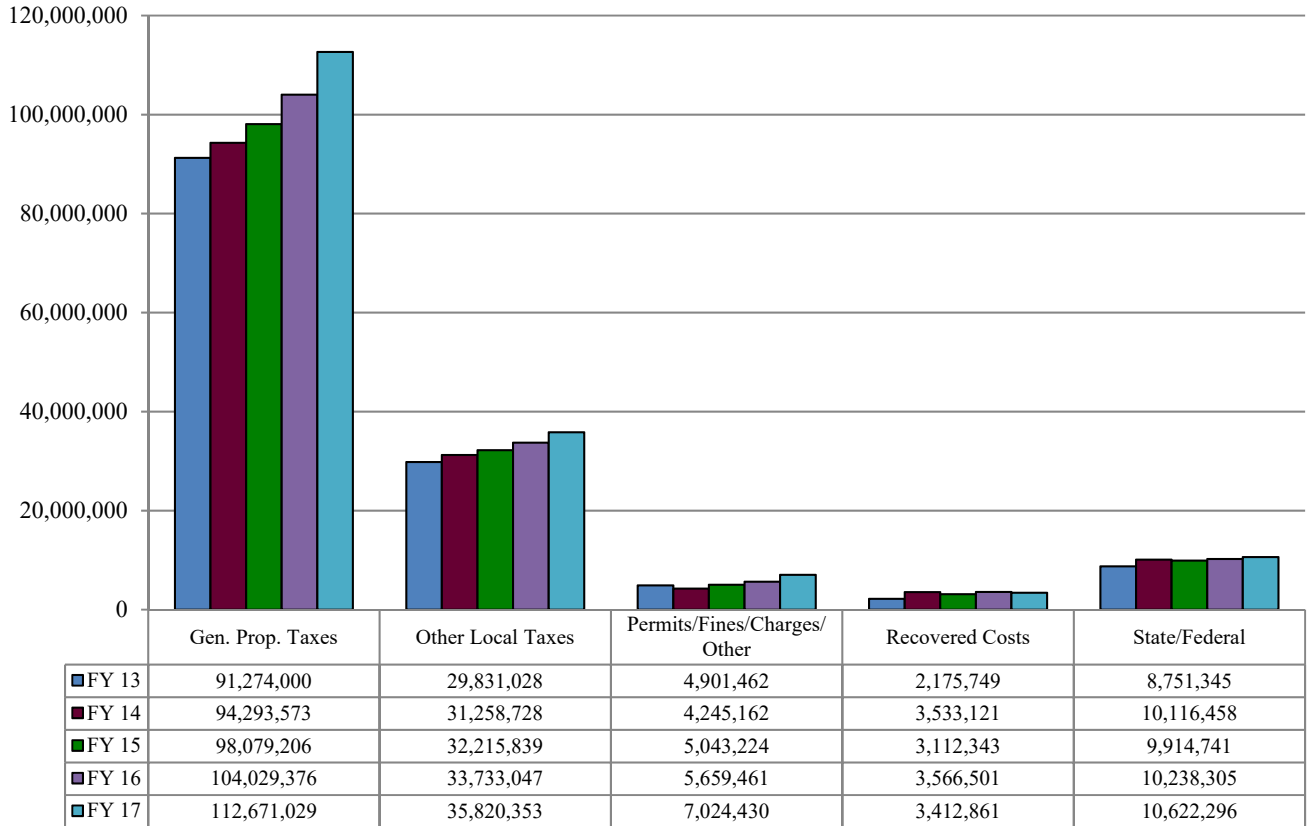
Funding from Fund Balance are funds that have been appropriated from the county's unreserved fund balance. These funds are needed to balance the budget when the county's budgeted expenditures exceed budgeted revenue.

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	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 PROJECTED	2018-19 ADOPTED
GRAND TOTAL	149,007,867	157,226,690	169,550,979	176,230,226	181,468,228

General Fund Revenue Comparison

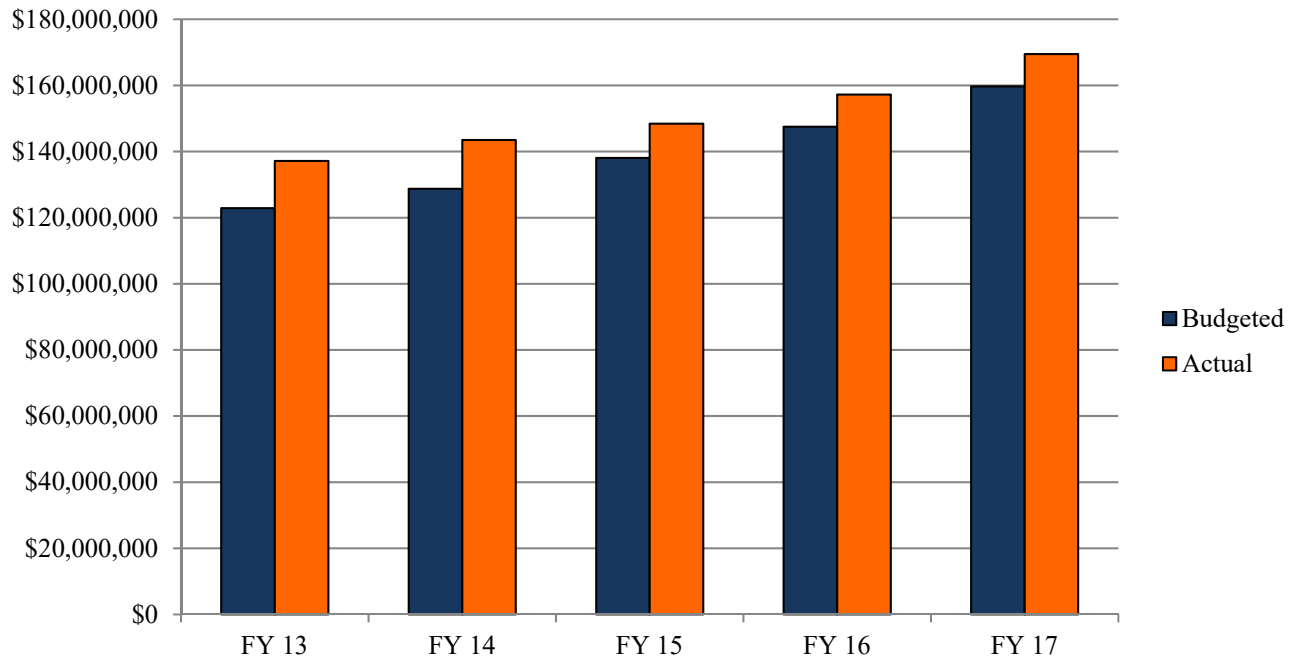


The chart above gives an actual General Fund Revenue Comparison. As shown, General Property Taxes comprise over 66% of the general fund revenue. The second largest revenue source is Other Local Taxes which equals to just over 21% of the revenue. The remaining categories combined equal the remaining 13%.

For fiscal years 2013, 2014, and 2015, the increases shown in General Property Taxes can be attributed to natural 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 that increase as well as natural growth. The tax rate remained at the same rate of \$0.60 for FY 2017 as well.

The personal property tax rate remained the same at 4.86 per \$100 of assessed value as well.

General Fund Revenue Analysis



The above chart shows FY 2013 – FY 2017 budgeted to actual revenue. Actual revenue collected for FY 2012 was about eleven percent above budgeted. We’ve seen a general steady increase each year since then. Actual revenue collected for FY 2017 came in about six 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:

	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 PROJECTED	2018-19 ADOPTED
Use of Money/Property					
Interest on Bank Deposits/Credit Cards	12,570	17,214	39,423	77,817	0
TOTAL	12,570	17,214	39,423	77,817	0
Charges for Services					
Client Supervision Fees	38,840	35,736	30,255	33,330	56,097
Drug Testing Fees	565	0	500	240	1,000
Work Release Fees	342,189	358,525	349,422	332,914	350,628
Miscellaneous	6,916	7,925	23,958	6,295	7,500
Phone Commissions	441,567	458,576	408,002	291,301	400,000
Food & Staff Reimb. – Juv. Det. Ctr.	112,108	72,565	80,707	71,755	80,000
Electronic Monitoring Part. Fees	84,771	110,258	96,742	84,344	97,000
TOTAL	1,026,956	1,043,585	989,586	820,179	992,225
Recovered Costs					
Local Contributions	6,051,501	6,495,106	6,988,314	7,730,749	7,824,994
Medical & Health Reimbursement	76,565	86,661	90,181	74,057	85,000
TOTAL	6,128,066	6,581,767	7,078,495	7,804,806	7,909,994
Categorical Aid					
State Grants	257,396	270,346	276,233	276,233	276,233
Share of Jail Costs/DOC	1,270,351	1,420,408	1,390,952	1,247,919	1,350,000
Shared Expenses – Regional Jail	5,193,855	5,506,358	5,469,107	5,331,221	5,400,000
Federal Bureau of Prisons	4,610	1,258	1,752	0	0
Local Offender Probation	244,616	252,286	247,636	247,636	277,467
TOTAL	6,970,828	7,450,656	7,385,680	7,103,009	7,303,700
Non-Revenue					
Transfer – General Operating Fund	4,830,537	5,103,298	5,299,912	5,394,459	5,266,848
Bond Proceeds	0	77,024	2,197	0	0
Funding from Fund Balance	0	0	0	0	1,316,409
TOTAL	4,830,537	5,180,322	5,302,109	5,394,459	6,583,257
FUND TOTAL	18,968,957	20,273,544	20,795,293	21,200,270	22,789,176

As shown in the chart above, the FY 2019 amount of \$22,789,176 is what was adopted by the Board of Supervisors in April 2018. After the adoption, the Jail Board voted to eliminate the Assistant Superintendent position that was proposed for FY 2019, thus reducing the actual Jail budget by \$121,274 to a total of \$22,667,902. This in turn reduced the participating locality shares. The actual transfer to the Jail from the General Operating Fund will be \$5,191,910. The shares from the City of Winchester, Clarke County, and Fauquier County will be reduced as well.

The budget for the Northwestern Regional Adult Detention Center has increased by \$304,065, or 1.4% for FY 2018-2019. Included in this approved budget are two new jail vehicles, maintenance equipment and a merit/COLA of 3%.

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 2018-19, Clarke County’s portion is 4.13%, Fauquier County’s portion

is 18.13%, the City of Winchester's portion is 37.51%, and Frederick County's portion is 40.23%. For Frederick County, this is a decrease of .83%.

FREDERICK – WINCHESTER LANDFILL FUND:

	2014-15	2015-16	2016-17	2017-18	2018-19
	ACTUAL	ACTUAL	ACTUAL	PROJECTED	ADOPTED
Use of Money/Property					
Interest on Bank Deposits	73,699	87,082	139,894	247,490	120,000
Sale of Surplus, Junk, and Waste	116,493	78,658	113,513	139,510	75,000
TOTAL	190,192	165,740	253,407	387,000	195,000
Charges for Services					
Interest Charges	4,011	3,898	4,303	5,367	0
Credit Card Charges	459	257	360	266	0
Sanitary Landfill Fees	4,990,595	5,869,257	6,243,173	6,440,571	6,562,000
Charges for Tire Recycling	179,746	104,962	163,042	219,802	142,500
Regional Electronics Recycling	41,073	50,368	56,582	59,378	91,200
Greenhouse Gas Credit Sales	6,746	32,387	51,020	6,557	0
Landfill Gas to Electricity	476,557	363,773	356,766	373,200	312,837
Renewable Energy Credits	137,520	128,165	201,654	173,822	168,402
Waste Oil Recycling	8,333	1,921	0	0	0
TOTAL	5,845,040	6,554,988	7,076,900	7,278,963	7,276,939
Miscellaneous Revenue					
Miscellaneous	5,079	5,789	7,960	8,044	0
Wheel Recycling	10,491	0	0	0	0
TOTAL	15,570	5,789	7,960	8,044	0
Non-Revenue					
Funding from Fund Balance	0	0	0	0	30,199
TOTAL	0	0	0	0	30,199
FUND TOTAL	6,050,802	6,726,517	7,338,267	7,674,007	7,502,138

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 \$50.40 has been generated per megawatt hour which includes raw power and renewable energy credits as of the end of April 2018.

The tipping fees are Commercial/Industrial at \$50/ton, Construction Demolition Debris at \$45/ton, Municipal at \$20/ton, Municipal Sludge at \$38/ton, and Miscellaneous Rubble Debris at \$15/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:

	2014-15	2015-16	2016-17	2017-18	2018-19
	ACTUAL	ACTUAL	ACTUAL	PROJECTED	ADOPTED
Use of Money/Property					
Interest on Bank Deposits	669	932	1,663	3,166	1,600
Rental of General Property – ASAP	1,200	1,200	1,200	1,200	1,200
TOTAL	1,869	2,132	2,863	4,366	2,800
Charges for Services					
A.S.A.P. Fees	358,406	414,404	359,125	372,794	351,150
Reimb. – Ignition Interlock	35,126	36,015	28,023	32,506	30,000
Community Service Fees - ASAP	18,155	19,737	19,600	29,256	18,180
Credit Card Charges	0	0	6,020	6,630	0
TOTAL	411,687	470,156	412,768	441,186	399,330
Recovered Costs					
Reimb. – Court Services Winchester	15,045	15,045	15,545	27,894	23,245
Reimb. – Court Services Clarke County	4,494	4,494	4,494	7,414	6,179
Drug Offender Fees	81,725	82,725	74,476	43,354	100,080
Drug Offender Urine Screens	21,180	19,539	21,791	16,809	20,000
TOTAL	122,444	121,803	116,306	95,471	149,504
Non-Revenue					
Funding from Fund Balance	0	0	44,867	0	10,714
TOTAL	0	0	44,867	0	10,714
FUND TOTAL	536,000	594,091	576,804	541,023	562,348

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:

	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 PROJECTED	2018-19 ADOPTED
General Property Taxes					
Sanitary District Taxes	670,872	716,055	716,579	715,761	698,260
Penalties	8,536	11,472	10,150	11,310	0
Interest and Cost of Taxes	17,770	28,966	19,998	21,608	0
Credit Card Charges – Taxes	28	36	10	47	0
TOTAL	697,206	756,529	746,737	748,726	698,260
Use of Money/Property					
Interest on Bank Deposits	4,582	5,255	9,588	16,982	8,000
TOTAL	4,582	5,255	9,588	16,982	8,000
Recovered Costs					
Reimb. – Sanitary District Culverts	4,774	2,146	3,128	2,610	1,000
TOTAL	4,774	2,146	3,128	2,610	1,000
Non-Revenue					
Funding from Fund Balance	340,936	0	65,803	0	377,831
TOTAL	340,936	0	65,803	0	377,831
FUND TOTAL	1,047,498	763,930	825,256	768,318	1,085,091

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:

	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 PROJECTED	2018-19 ADOPTED
Miscellaneous Revenue					
Miscellaneous Revenue	1,311,586	1,309,949	1,276,482	1,314,217	1,465,765
TOTAL	1,311,586	1,309,949	1,276,482	1,314,217	1,465,765
Categorical Aid					
Revenue from the Commonwealth	1,380	6,493	11,811	6,146	21,060
Revenue from the Federal Government	0	0	15,429	0	0
TOTAL	1,380	6,493	27,240	6,146	21,060
Transfers/Non-Revenue					
Other Localities – City of Winchester	17,649	58,547	39,689	43,883	39,402
General Operating Fund	90,711	138,095	119,736	129,897	120,215
Funding from Fund Balance	0	0	15,119	0	0
TOTAL	108,360	196,642	174,544	173,780	159,617
FUND TOTAL	1,421,326	1,513,084	1,478,266	1,494,143	1,646,442

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 \$893,500 which makes up 61% of this revenue item and hangar and office rentals, projected at \$413,675, makes up 28%. 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. It appears that no supplements will be needed for FY 2018.

LAKE HOLIDAY SANITARY DISTRICT FUND:

	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 PROJECTED	2018-19 ADOPTED
Fees					
Fees Receivable	952,222	1,729,961	960,257	960,292	779,998
Penalties	6,539	84,203	11,209	9,494	0
Interest	5,853	204,710	8,089	8,866	0
Credit Card Charges	160	85	42	84	0
TOTAL	964,774	2,018,959	979,597	978,736	779,998
Use of Money/Property					
Interest on Bank Deposits	1,771	-403	259	0	0
TOTAL	1,771	-403	259	0	0
Miscellaneous					
Miscellaneous	0	1,118	136	4,812	0
TOTAL	0	1,118	136	4,812	0
FUND TOTAL	966,545	2,019,674	979,992	983,548	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:

	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 PROJECTED	2018-19 ADOPTED
Charges for Services					
EMS Billings	1,834,782	1,592,698	1,686,651	1,860,997	1,522,400
TOTAL	1,834,782	1,592,698	1,686,651	1,860,997	1,522,400
FUND TOTAL	1,834,782	1,592,698	1,686,651	1,860,997	1,522,400

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.

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.

FY 2017 actual revenue was about 6.5% below the budgeted amount due to the county changing the billing vendor in 2016, which resulted in the fourth quarter payout not being received. In FY 2018, all corrections were made to reconcile EMS billing.

ECONOMIC DEVELOPMENT AUTHORITY FUND:

	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 PROJECTED	2018-19 ADOPTED
Recovered Costs					
Recovered Costs	4,000	8,480	10,231	5,100	24,050
TOTAL	4,000	8,480	10,231	5,100	24,050
State Revenue					
State Revenue	0	0	557,500	2,000,000	0
TOTAL	0	0	557,500	2,000,000	0
Non-Revenue					
Transfer from General Operating Fund	1,569,223	872,948	1,052,745	2,548,243	571,282
Funding from Fund Balance	0	0	82,054	0	8,151
TOTAL	1,569,223	872,948	1,134,799	2,548,243	579,433
FUND TOTAL	1,573,223	881,428	1,702,530	4,553,343	603,483

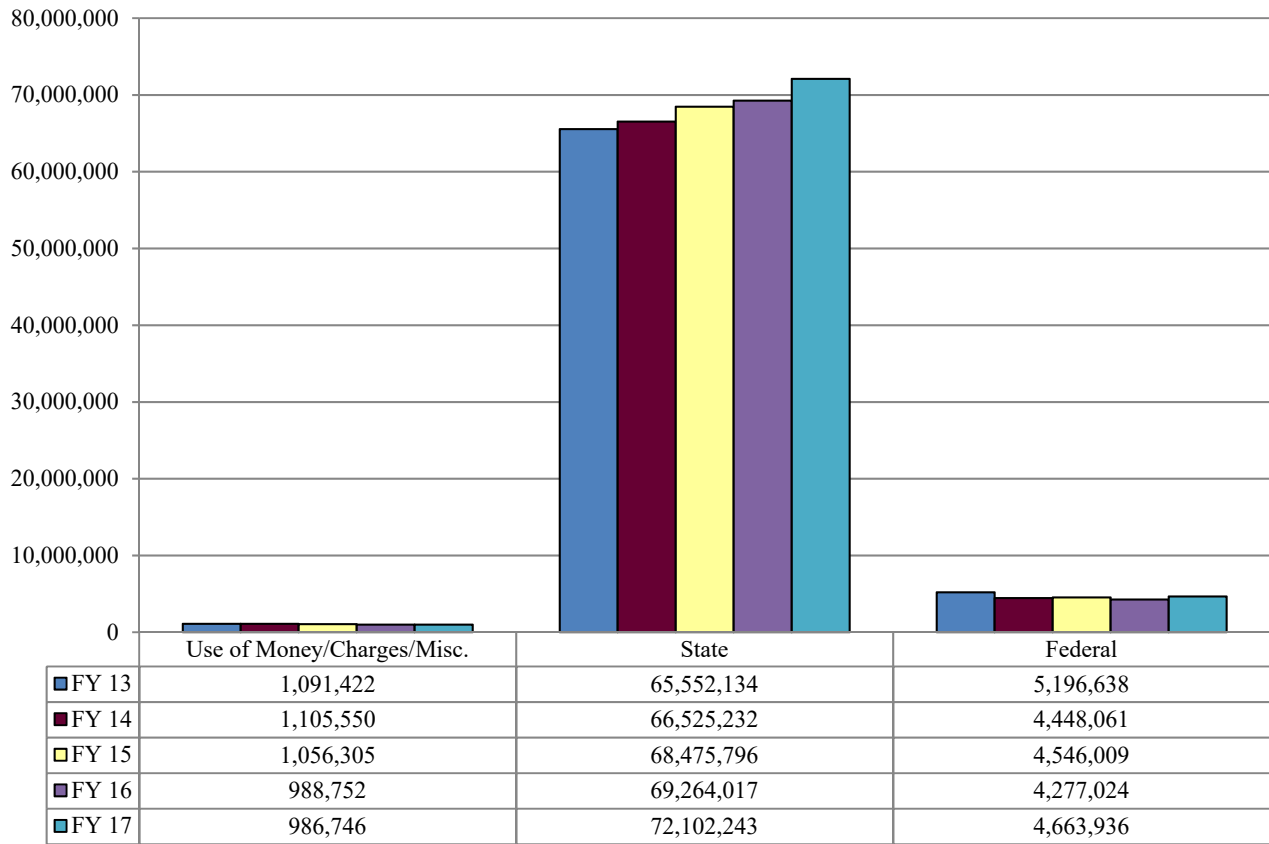
The Economic Development Authority Fund was created during FY 2015. The Economic Development Commission was a part of the General Fund and was included under the Community Development category.

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 General Fund transfer includes incentive funds for an expansion at the H. P. Hood plant. The FY 2016 General Fund transfer includes incentive funds for an expansion at Kingspan. The FY 2017 General Fund transfer includes incentive funds for expansions at Shawnee Canning and American Woodmark. FY 2018 includes \$2,000,000 received from the state through the Community Opportunity Fund. This funding requires a local match and will be used to assist in expanding the operations at Navy Federal Credit Union.

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	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 PROJECTED	2018-19 ADOPTED
Rental of School Property	359,941	368,390	357,844	360,576	360,576
TOTAL	359,941	368,390	357,844	360,576	360,576

Charges for Services:

Charges for Services	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 PROJECTED	2018-19 ADOPTED
Tuition – Private Sources – Day School	39,982	63,175	64,763	38,816	40,000
Tuition – Private – Summer School	22,440	19,170	28,020	23,750	23,750
Fees – Parking	179,074	61,617	69,777	60,000	65,000
Fees – Drivers Ed. – Regional	105,390	79,624	49,749	70,000	50,000
TOTAL	346,886	223,586	212,309	192,566	178,750

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	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 PROJECTED	2018-19 ADOPTED
Donations/Grants	150,000	31,379	31,379	330,841	293,000
Miscellaneous Refunds	300,979	365,397	365,397	147,554	155,000
TOTAL	450,979	396,776	396,776	478,395	448,000
TOTAL REVENUE FROM LOCAL SOURCES	1,056,305	988,752	988,752	1,031,537	987,326

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

Categorical Aid:

Categorical Aid	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 PROJECTED	2018-19 ADOPTED
Sales Tax Receipts	12,631,752	12,991,017	13,177,137	13,011,063	13,323,530
Sales Tax Receipts 1/8%	1,312,351	1,347,060	1,383,850	1,626,383	1,665,441
Basic School Aid	35,931,441	35,742,349	37,412,269	38,042,965	41,180,526
Regular Foster Child	62,250	34,807	47,841	0	0
Gifted and Talented	392,617	393,184	402,784	408,306	425,226
Remedial Education – SOQ	948,824	950,196	1,031,128	1,045,265	1,042,222
Remedial Summer School - SOQ	0	62,798	80,827	80,827	82,641
Special Education – SOQ	4,400,582	4,406,941	4,398,404	4,458,707	4,485,722
Vocational Education – SOQ	752,516	753,603	878,070	890,108	908,817
Juvenile Detention Center Funds	512,374	542,928	562,026	585,808	590,000
Social Security – Instructional	2,208,470	2,211,662	2,247,536	2,278,350	2,367,927
Teacher Retirement – Instructional	4,490,557	4,365,985	4,640,075	5,234,489	5,219,446
Group Life Insurance – Instructional	139,052	139,253	153,058	155,156	158,418
Homebound	79,725	101,927	88,762	90,538	106,787
Special Ed. Reg. Program Payments	1,238,739	1,294,869	1,641,071	1,374,394	1,420,603
Adult Basic Ed. – Regional Jail	84,020	87,653	92,856	96,870	100,000
Vocational Equipment	26,201	28,357	26,704	23,237	28,358
Vocational Occupational – Tech. Ed.	91,022	93,691	76,176	122,048	102,880
Virtual Virginia	0	0	2,184	0	0
CTE Competitive Grant	0	0	37,500	0	0
CTE High Demand	0	0	20,867	18,149	0
CTE Stem – H	0	0	8,391	7,214	15,000
Workplace Readiness Skill	0	0	5,180	4,453	0
Special Ed. – Foster Child	102,333	18,124	58,316	111,687	21,543
At-Risk Students	585,839	586,590	558,125	566,767	560,126
K-3 Initiative	898,452	901,253	1,061,319	1,084,269	784,226
Ed Technology Funds	518,000	518,000	518,000	518,000	518,000
School Security Equipment Grant	0	0	43,438	80,648	0
Early Reading Intervention	242,843	236,721	175,811	175,811	200,604
Supplemental Lottery Per Pupil	0	0	423,407	2,238,499	2,758,970
ESL Funds	381,809	379,741	431,725	463,704	490,390
Medicaid Reimbursements	141,367	169,966	109,590	170,000	170,000
Industry Certification	26,202	27,142	22,346	19,210	0
ISAEP Funding	23,576	23,576	25,254	23,576	23,576
Other State Funds	28,264	19,039	15,445	44	550,000
Compensation Supplement	0	610,556	0	367,329	0
SOL Algebra Readiness	117,263	119,200	119,747	117,901	118,648
Mentor Teacher Program	2,711	9,664	8,425	7,859	7,859
Project Graduation Academy Grant	0	0	0	0	23,138
Project Graduation	19,145	22,365	23,099	22,501	0
National Board Certified Bonus	47,500	50,000	42,500	42,500	42,500
Teacher Recruitment Bonus	0	0	29,000	11,000	0
Middle School Teacher Corps	30,000	20,000	20,000	15,000	30,000
Career Switcher Program	8,000	3,800	2,000	1,000	0
TOTAL	68,475,796	69,264,017	72,102,243	75,591,635	79,523,124

Revenue from the Commonwealth is expected to increase primarily due to student enrollment growth.

Categorical Aid – Federal:

Categorical Aid	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 PROJECTED	2018-19 ADOPTED
Title I	1,171,805	1,018,541	1,201,658	1,665,455	1,452,642
Title I – Prior Year Carry-Over	298,895	294,545	403,108	0	0
Federal Land Use	4,163	3,653	875	5,000	5,000
Title VI-B	2,356,903	2,271,068	2,543,464	2,659,976	2,600,088
Title VI-B Spec. Ed. PY Carry-Over	0	116,468	0	10,000	0
Vocational Education Basic Programs	158,727	149,108	146,981	145,457	145,456
Other Federal Aid	27,051	4,334	0	290	100,000
Benefits from Other Agency	19,500	0	0	0	0
Title VI-B IDEA Preschool	41,184	41,226	44,592	44,592	44,593
Pre-School Grant	0	0	350	782,974	650,000
Title III – LEP/Immigrant	68,118	70,816	39,965	107,151	63,576
Title II – Class Size/Teacher Quality	331,186	226,003	228,955	459,063	423,463
Title I – D – Negligent/Delinquent	68,478	81,262	53,988	87,756	85,738
TOTAL	4,546,009	4,277,024	4,663,936	5,967,714	5,570,556

Federal Government Revenues provide funding support for restricted programs for economically disadvantaged and special needs students.

Non-Revenue Receipts:

Non-Revenue Receipts	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 PROJECTED	2018-19 ADOPTED
Carry Forward Funds – Prior Year	108,939	123,737	670,619	1,282,268	0
Outstanding Encumbrances	109,448	581,267	903,813	1,032,256	0
TOTAL	218,387	705,004	1,574,432	2,314,524	0

Transfers:

Transfers	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 PROJECTED	2018-19 ADOPTED
General Operating Fund	65,347,740	72,076,068	75,038,173	77,273,630	82,374,674
From Other Funds	1,566,316	0	0	617,478	0
TOTAL	66,914,056	72,076,068	75,038,173	77,891,108	82,374,674

The School Operating Fund budget will receive funding from the governing body in the amount of \$82,374,674, an increase of \$4.5 million compared to FY 2018.

Total School Operating Fund Revenues:

Total School Operating Fund	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 PROJECTED	2018-19 ADOPTED
FUND TOTAL	141,326,145	147,310,865	154,365,531	162,796,518	168,455,680

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

SCHOOL CAPITAL PROJECTS FUND:

	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 PROJECTED	2018-19 ADOPTED
Non-Revenue Receipts					
County Appropriations	542,594	4,314,747	0	3,088,287	2,300,000
Carry Forward – Prior Years	0	0	0	650,000	1,000,000
Outstanding Encumbrances	0	0	0	734,367	0
TOTAL	542,594	4,314,747	0	4,472,654	3,300,000
Transfers					
Other Funds	0	0	0	0	0
TOTAL	0	0	0	0	0
FUND TOTAL	542,594	4,314,747	0	4,472,654	3,300,000

Non-recurring funds of \$3,300,000 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 2019.

SCHOOL DEBT SERVICE FUND:

	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 PROJECTED	2018-19 ADOPTED
Categorical Aid – State					
Other State Funds	0	76,264	94,742	127,343	142,880
TOTAL	0	76,264	94,742	127,343	142,880
Categorical Aid – Federal					
Federal Stimulus Act - QSCB	275,782	277,270	276,973	275,782	275,782
TOTAL	275,782	277,270	276,973	275,782	275,782
Non-Revenue Receipts					
Carry Forward – Prior Years	0	0	0	20,629	11,923
TOTAL	0	0	0	20,629	11,923
Transfers					
General Operating Fund	14,626,151	14,626,151	15,972,475	15,972,475	14,535,820
TOTAL	14,626,151	14,626,151	15,972,475	15,972,475	14,535,820
FUND TOTAL	14,901,933	14,979,685	16,344,190	16,396,229	14,966,405

Revenues from the county government to support the School Debt Service Fund are reduced for FY 2019 due to decreasing debt obligations.

SCHOOL NUTRITION SERVICES FUND:

	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 PROJECTED	2018-19 ADOPTED
Use of Money/Property					
Interest on Bank Deposits	2,902	4,085	9,587	7,044	9,587
TOTAL	2,902	4,085	9,587	7,044	9,587
Charges for Services					
Charges for Services	2,197,865	2,242,767	2,295,706	2,508,542	2,401,416
TOTAL	2,197,865	2,242,767	2,295,706	2,508,542	2,401,416
Miscellaneous					
Miscellaneous	69,146	78,444	69,785	60,722	71,315
TOTAL	69,146	78,444	69,785	60,722	71,315
Categorical Aid – State					
School Food Services – State	86,549	89,227	96,634	98,609	93,857
TOTAL	86,549	89,227	96,634	98,609	93,857
Categorical Aid - Federal					
Meal Reimb. Operations – Federal	2,328,330	2,469,058	2,568,918	2,594,232	2,741,337
TOTAL	2,328,330	2,469,058	2,568,918	2,594,232	2,741,337
Non-Revenue Receipts					
Carry Forward – Prior Years	0	0	0	2,276,431	2,675,981
Outstanding Encumbrances	24,064	0	0	78	0
Transfers from Other Funds	0	5,873	1,606	7,000	7,000
TOTAL	24,064	5,873	1,606	2,283,509	2,682,981
FUND TOTAL	4,708,855	4,889,454	5,042,236	7,552,658	8,000,493

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

CONSOLIDATED SERVICES FUND:

	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 PROJECTED	2018-19 ADOPTED
Charges for Services					
Frederick County - building services	12,282	7,898	4,138	15,000	15,000
FCPS - vehicle services	2,391,844	2,148,182	2,154,526	2,571,276	2,620,943
Other agencies - vehicle services	461,385	379,077	372,252	486,231	525,384
Other Funds	27,424	18,600	813	527,493	438,673
TOTAL	2,892,935	2,553,757	2,531,730	3,600,000	3,600,000
FUND TOTAL	2,892,935	2,553,757	2,531,730	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, Frederick County Government, and to other governmental agencies based on services rendered.

SCHOOL PRIVATE PURPOSE FUNDS:

	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 PROJECTED	2018-19 ADOPTED
Use of Money/Property					
Interest on Bank Deposits	613	755	1,538	1,000	3,500
Donations and Grants	16,117	57,259	68,073	74,000	146,500
TOTAL	16,730	58,014	69,612	75,000	150,000
Non-Revenue Receipts					
Carry Forward – Prior Years	0	0	0	0	150,000
TOTAL	0	0	0	0	150,000
Transfers					
Transfers	0	3,000	0	0	0
TOTAL	0	3,000	0	0	0
FUND TOTAL	16,730	61,014	69,612	75,000	300,000

Various donations and grants for restricted purposes are accounted for in this fund.

SCHOOL TEXTBOOK FUND:

	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 PROJECTED	2018-19 ADOPTED
Use of Money/Property					
Interest on Bank Deposits	2,620	3,882	12,196	5,000	5,000
TOTAL	2,620	3,882	12,196	5,000	5,000
Charges for Services					
Sale of Used Books	359	417	7,768	6,500	6,500
Textbooks – Lost/Damaged	2,144	1,115	0	0	0
TOTAL	2,503	1,532	7,768	6,500	6,500
Recovered Costs					
Textbooks Furnished Free	787,033	788,171	884,353	896,478	839,530
TOTAL	787,033	788,171	884,353	896,478	839,530
Non-Revenue Receipts					
Carry Forward – Prior Years	0	0	0	2,458,893	2,873,709
TOTAL	0	0	0	2,458,893	2,873,709
Transfers					
School Operating Fund Local Match	476,198	469,739	558,345	570,512	536,298
TOTAL	476,198	469,739	558,345	570,512	536,298
FUND TOTAL	1,268,354	1,263,324	1,462,662	3,937,383	4,261,037

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:

	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 PROJECTED	2018-19 ADOPTED
Use of Money/Property					
Interest on Bank Deposits	1,196	1,615	4,054	0	0
TOTAL	1,196	1,615	4,054	0	0
Charges for Services					
Tuition – Private Day School	7,403	4,646	3,110	0	0
TOTAL	7,403	4,646	3,110	0	0
Recovered Costs					
Billings to Localities	4,456,778	4,666,066	4,721,101	5,164,565	5,165,659
TOTAL	4,456,778	4,666,066	4,721,101	5,164,565	5,165,659
Categorical Aid – State					
State – Educational Tech. Funds	26,000	26,000	26,000	26,000	26,000
State – Other Funds	14,078	11,458	13,444	0	0
TOTAL	40,078	37,458	39,444	26,000	26,000
Non-Revenue Receipts					
Carry Forward – Prior Years	0	0	0	321,334	300,000
TOTAL	0	0	0	321,334	300,000
FUND TOTAL	4,505,455	4,709,785	4,767,709	5,511,899	5,491,659

NREP TEXTBOOK FUND:

	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 PROJECTED	2018-19 ADOPTED
Use of Money/Property					
Interest on Bank Deposits	85	163	321	0	0
TOTAL	85	163	321	0	0
Non-Revenue Receipts					
Carry Forward – Prior Years	0	0	0	65,000	65,000
TOTAL	0	0	0	65,000	65,000
Transfers					
NREP Operating Fund	25,000	25,000	0	0	0
TOTAL	25,000	25,000	0	0	0
FUND TOTAL	25,085	25,163	321	65,000	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, 2017:

<u>Category</u>	<u>General Fund</u>
Nonspendable:	
Prepaid Expenses	\$813
Noncurrent Loans	657,083
Total Nonspendable	<u>\$657,896</u>
Restricted:	
Peg grant	\$290,066
Courthouse ADA Fees	362,751
Animal Shelter	1,151,175
Proffers	4,417,970
Total Restricted	<u>\$6,221,962</u>
Committed:	
General Government - various	\$1,303,505
Education	1,032,256
E-Summons	78,269
Sheriff	1,000
Tri Centennial	1,121
Historical Marker	16,335
VDOT Revenue Sharing	436,270
Parks and Recreation	12,414
Total Committed	<u>\$2,881,170</u>
Assigned:	
Conservation Easement	\$4,780
Total Assigned	<u>\$4,780</u>
Unassigned	<u>\$52,415,969</u>
Total Fund Balance	<u>\$62,181,777</u>

Unassigned fund balance on June 30, 2017 was \$52,415,969.

Below are summary projections for the end of fiscal years 2018 and 2019, and a detail analysis of actual fund balance of June 30, 2014 through June 30, 2017.

	ESTIMATE FY 2018	PLAN FY 2019
Fund Balance, Beginning of Year	\$44,544,519	\$35,544,519
Revenue Sources/Transfers	171,394,178	179,503,228
Expenditures/Transfers	(180,394,178)	(181,468,228)
Fund Balance, End of Year	<u>\$35,544,519</u>	<u>\$33,579,519</u>

General Fund				
	ACTUAL FY 2014	ACTUAL FY 2015	ACTUAL FY 2016	ACTUAL FY 2017
Fund Balance, Beginning of Year	\$45,759,610	\$51,860,254	\$57,538,941	\$54,630,048
REVENUES				
General Property Taxes	\$81,551,677	\$85,337,312	\$91,287,479	\$99,929,131
Other Local Taxes	29,900,456	30,869,436	32,321,463	34,425,677
Permits, Fees & Licenses	1,329,532	1,856,416	2,264,101	2,422,501
Fines & Forfeitures	368,396	409,180	285,390	468,331
Use of Money & Property	155,718	189,871	199,253	297,082
Charges for Services	2,099,936	2,356,455	2,694,962	2,780,201
Miscellaneous	291,589	231,310	215,771	979,383
Recovered Costs	3,533,122	3,112,342	3,566,501	3,412,859
Intergovernmental	24,254,796	24,069,591	24,401,314	24,758,870
TOTAL REVENUE	143,485,222	148,431,913	157,236,234	169,474,035
EXPENDITURES				
Current:				
Government Administration	\$8,539,102	\$8,420,539	\$9,374,654	\$9,606,162
Judicial Administration	2,200,348	2,302,798	2,397,297	2,655,729
Public Safety	28,288,145	28,920,342	30,942,409	32,574,607
Public Works	4,201,203	3,866,489	4,318,993	4,587,590
Health and Welfare	6,628,245	7,405,604	8,005,073	8,502,037
Community College	56,493	56,000	56,000	78,819
Parks, Recreation & Cultural	5,000,983	5,425,382	6,085,796	6,110,877
Community Development	3,389,332	2,895,338	2,168,019	2,386,464
Debt Service	2,367,571	2,749,430	1,980,142	2,227,060
TOTAL EXPENDITURES	60,671,422	62,041,922	65,328,383	68,729,345
OTHER FINANCING SOURCES				
Operating transfers Out/In	-5,470,099	-586,527	-16,100,440	-18,894,879
Operating transfers from/to Prim. Govt.	-71,243,057	-80,124,777	-78,716,304	-74,298,082
TOTAL OTHER FIN. SOURCES	-76,713,156	-80,711,304	-94,816,744	-93,192,961
Fund Balance, End of Year	51,860,254	57,538,941	54,630,048	62,181,777

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 2019 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 \$1,965,000 to fund the FY 2018-2019 Adopted Budget. The fund balance funding of \$1.965 million will be used to fund \$865,000 in capital projects and the remaining \$1.1 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	7/1/2018 Total Estimated Undesignated Fund Balance, Beg. Of Year (b)	Revenue Sources (a)	Expenditures/ Transfers Out	6/30/2019 Total Estimated Undesignated Fund Balance, End of Year (b)	% Change
General	35,544,519	179,503,228	(181,468,228)	33,579,519	-5.53%
Regional Jail	3,603,633	21,472,767	(22,789,176)	2,287,224	-36.53%
Landfill	27,318,082	7,471,939	(7,502,138)	27,287,883	-0.11%
Court Services	309,238	551,634	(562,348)	298,524	-3.46%
Shawneeland	1,762,496	707,260	(1,085,091)	1,384,665	-21.44%
Airport Operating	1,530	1,646,442	(1,646,442)	1,530	0.00%
Lake Holiday	2,978,885	779,998	(779,998)	2,978,885	0.00%
EMS Revenue Recovery	264,436	1,522,400	(1,786,836)	0	-100.00%
EDA Fund	92,399	595,332	(603,483)	84,248	-8.82%
School Operating	0	168,455,680	(168,455,680)	0	0.00%
School Capital	1,000,000	2,300,000	(3,300,000)	0	-100.00%
School Nutrition Services	2,675,981	5,324,512	(5,724,062)	2,276,431	-14.93%
School Debt	11,923	14,954,482	(14,966,405)	0	-100.00%
School Private Purpose	78,231	300,000	(300,000)	78,231	0.00%
School Textbook	2,873,709	1,387,328	(1,802,328)	2,458,709	-14.44%
NREP Operating	300,000	5,191,659	(5,170,325)	321,334	7.11%
NREP Textbook	65,000	38,941	(38,941)	65,000	0.00%
Consolidated Services	333,598	3,600,000	(3,600,000)	333,598	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 5.52%. Fund balance maintains sufficient funding and continues to be within adopted county financial policy and GFOA best practices.

The Regional Jail budgeted \$1,316,409 to balance the FY 2019 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 2019 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.

Long-Range Planning for Capital Projects

As Frederick County moves from surviving the recession to a fast pace growing economy and community, the Board of Supervisors recognized the need to have a long-range plan for capital projects. With the assistance of a financial advisor, the Board set an agenda to do the following:

- Peer Comparatives and Credit Rating Overview
- General Fund Balance Overview
- Existing Tax Supported Debt Profile
- Analysis of Selected Capital Projects

This overview and analysis then allowed the Board to set debt ratio policies that included revenue growth factors and the current debt retirement. Three separate key debt ratios are applied to capital projects prior to their approval to predict the financial impact of the project.

Tax Supported Payout Ratio measures the amount of principal to be retired in the next ten years. It is an important metric that indicates whether or not a locality is back-loading its debt. Consideration was given to Standard and Poor's rating agency recommendation and a payout ratio policy of greater than 65% was adopted.

Debt to Assessed Value looks at the county's total debt to the percentage of total assessed property values. Assumptions were made that assessed values increase annually without an increase in the property tax rates and a revenue neutral tax rate during reassessment years. Standard and Poor's allows for a positive qualitative adjustment to a bond rating score is the debt to market value ratio is below 3%. Currently the Board has opted to set a more conservative ratio for the range not to exceed .75%-1.75%.

Debt Service Versus Expenditures looks at the county's total annual debt cost as a percentage of total expenditures with annual growth expenditure projected growth factor. Standard and Poor's defines a percentage between 8%-15% as a strong bond rating indicator. The Board adopted a percentage factor between 8%-12%.

When capital projects are discussed, the Board looks at all three ratios prior to appropriating funds for the capital project.

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 sewer 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.

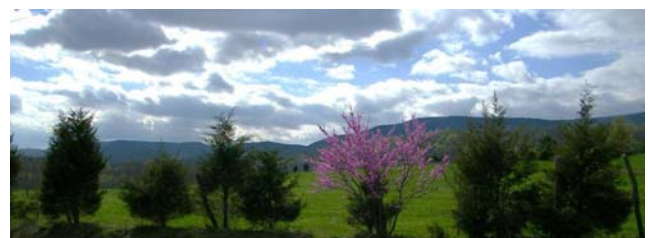
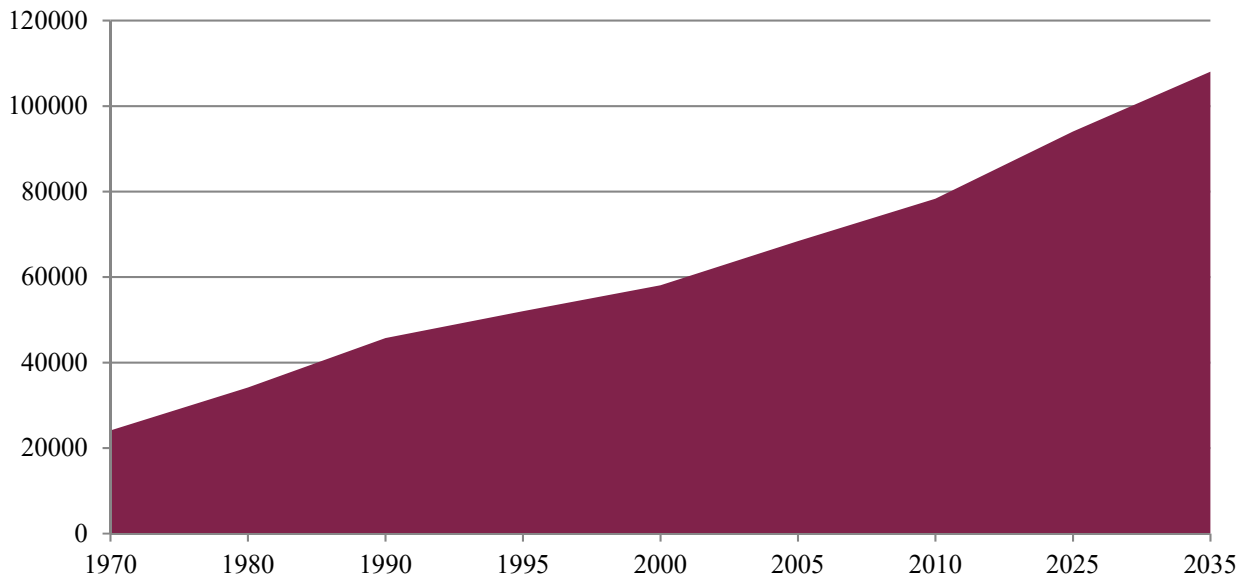


Photo Courtesy of Lorraine Mossburg

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 2025, it is projected that the population of Frederick County will be approximately 94,023, and by 2035 the population is expected to reach 108,067.

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 and fuel to county agencies as well as the school division.

In the fall of 2017 (fiscal year 2018), student enrollment was 13,444 representing an increase of 539 students, or 4% in ten years. The structure of the school division is designed to support the needs of the 13,705 students projected for the school year 2018-2019. 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 space to address student capacity for the foreseeable future.

The school board's primary budget priorities for FY 2019 include instructional initiatives to address increased accountability and improve student achievement, compensation packages that enable the recruitment and retention of high quality staff, 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 and student needs. Additional funds from the state

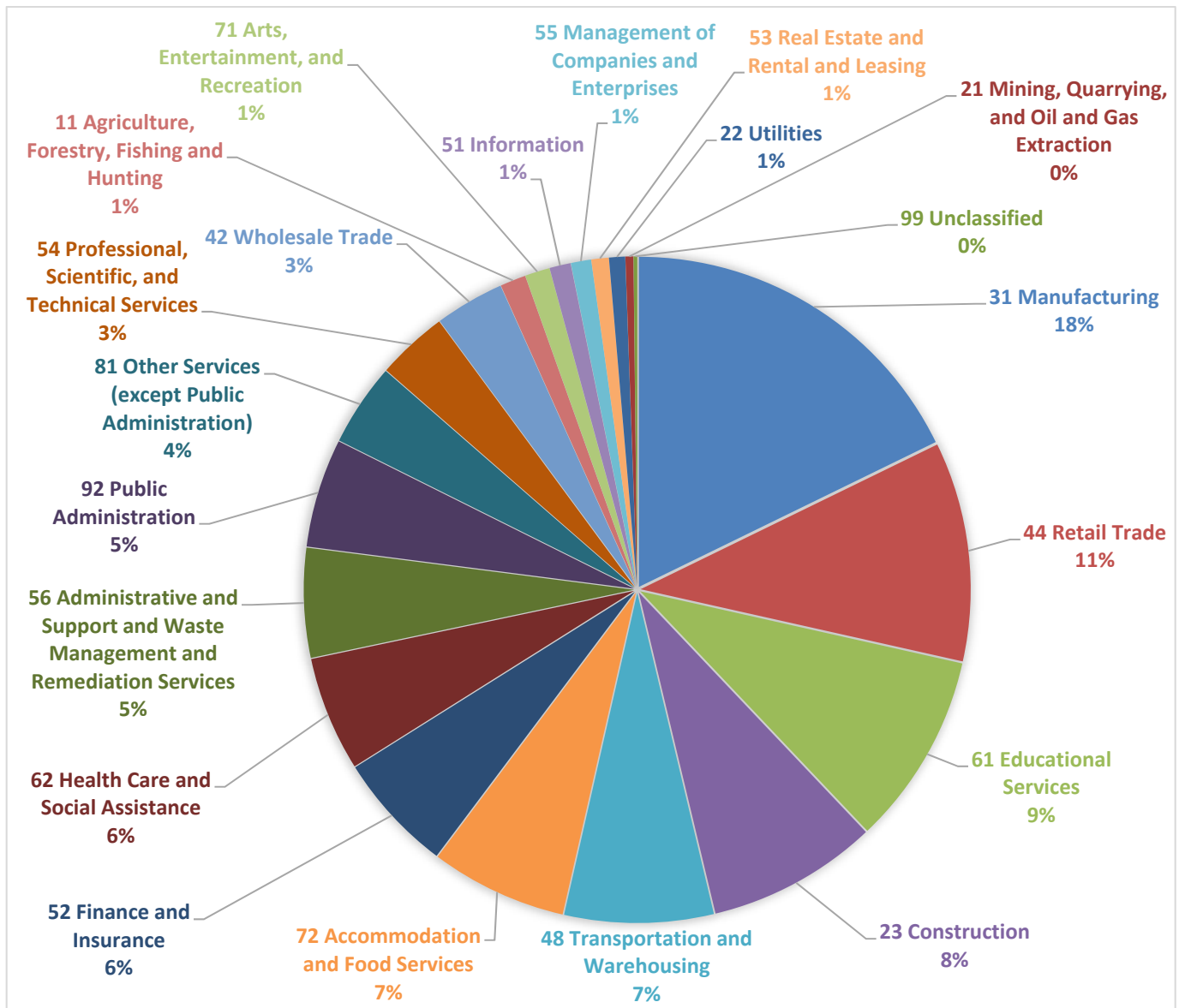
and county allowed the school division to make progress toward the School Board’s budget goals. Instructional initiatives focused on increased special education staff, more classroom teachers and instructional aides to support student enrollment growth, and the implementation of an elementary alternative education program. Employees received a division average of 2.5 percent increase and certain pay groups were enhanced based on market salary analysis and comparisons.

Improvements to replacement buses, student learning through a division-wide preschool program, 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.

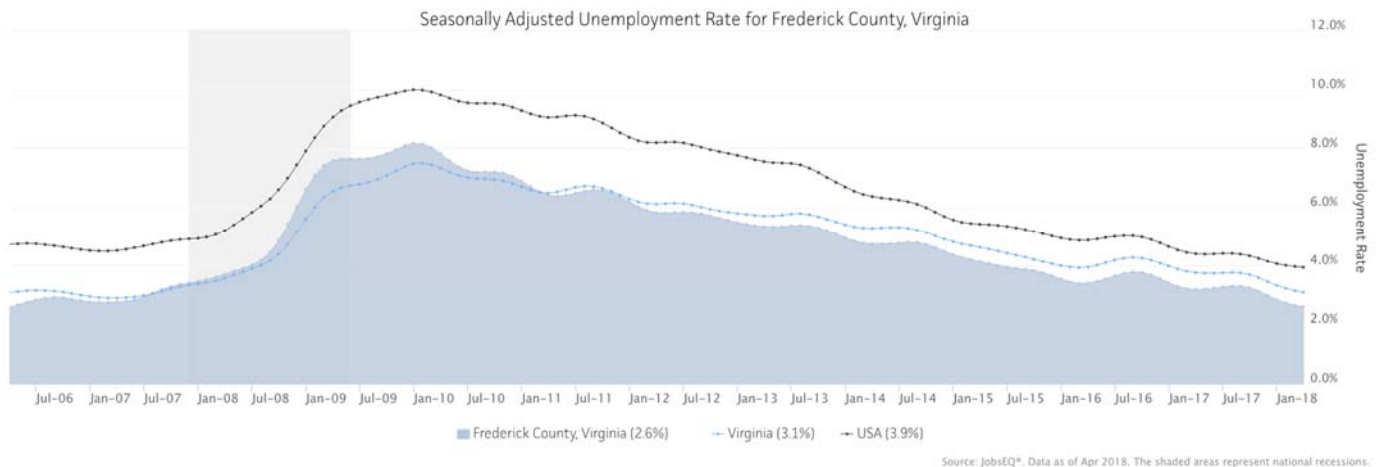
Employment Trends

Frederick County had a total of 34,014 jobs in the first quarter of 2018 as measured by JobsEQ®. The largest employment sector was manufacturing which employed 6,045 workers in the first quarter of 2018. Of individuals aged 25 to 64 in Frederick County, 30.6% have a bachelor’s degree or higher which compares with 31.8% in the nation.

Total Workers for Frederick County, Virginia by Industry



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 0.9%, the Virginia unemployment rate has decreased by 0.7%, and the United States unemployment rate has decreased by 0.9%. The unemployment rate for Frederick County in April 2018 was 3% compared to the April 2017 rate of 3.2%.



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 98.2% of the national average. According to MRIS, the median sold price of housing was \$253,566 in 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 2016) gives the crime rate per 100,000 people for the USA as 386.3. The crime rate for the Winchester-Frederick County area was 138.7 in 2016, down from 173.6 in 2015.

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 38,974 active registered library card holders in Frederick County. During the period of July 1, 2017 through June 30, 2018, Frederick County residents had a total of 463,265 traditional checkouts. The number of electronic checkouts for FY 2018 was not available at time of print.

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. Since its move in 1990 to the current 100-acre site, Winchester Medical Center has added two medical office buildings, a diagnostic center, employee child care center, and a state-of-the-art Wellness & Fitness Center. In 2012, the new North Tower was opened with an expanded Emergency Department and new homes for an expanded adult Intensive Care Unit and the region's only Level III Neonatal Intensive Care Unit. A Magnet-designated hospital, Winchester Medical Center is also an Advanced Primary Stroke Center, Chest Pain Center, and Level 4 Epilepsy Center.

Parks



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. Rose Hill Park is a partnership between Frederick County and the Museum of the Shenandoah Valley.

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. Parking and a walking trail will be installed at the Frederick Heights Park in 2018. 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

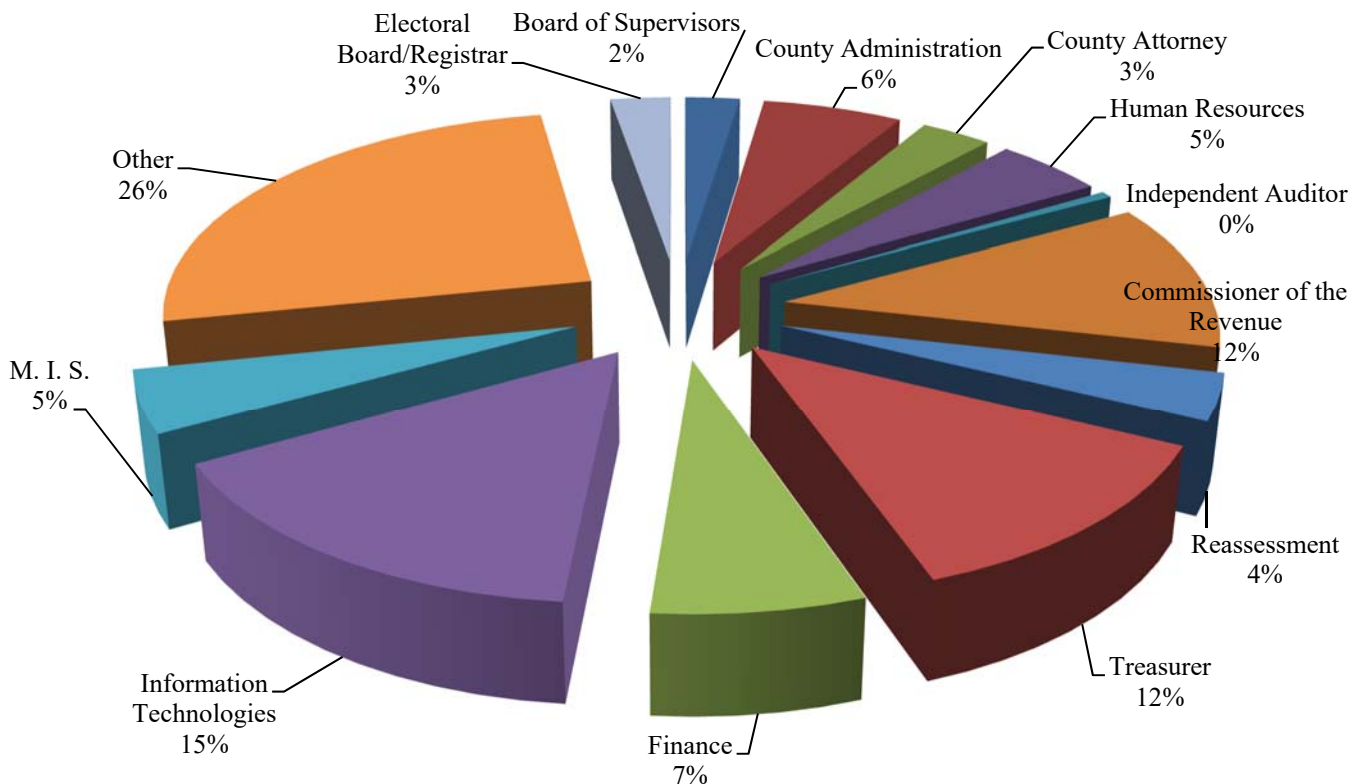
Administration



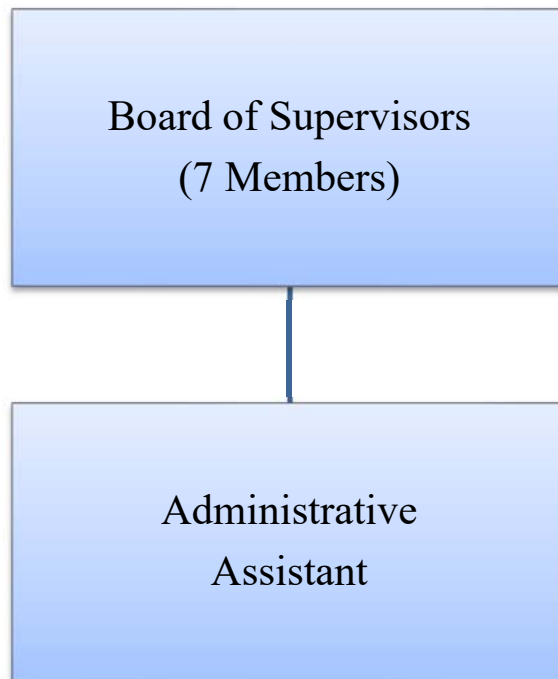
Frederick County Administration Complex
Winchester, Virginia

General Government Administration

	2017 Actual	2018 Budget	2019 Adopted Budget	Increase (Decrease) FY 2018 to FY 2019	
				Amount	%
Board of Supervisors	\$251,316	\$296,310	\$302,266	\$5,956	2.01%
County Administrator	804,240	833,470	775,646	-57,824	-6.94%
County Attorney	360,842	379,788	389,583	9,795	2.58%
Human Resources	502,017	552,481	606,499	54,018	9.78%
Independent Auditor	63,500	66,000	66,000	0	0.00%
Commissioner of the Revenue	1,314,989	1,355,543	1,459,479	103,936	7.67%
Reassessment	303,850	381,020	462,481	81,461	21.38%
Treasurer	1,255,956	1,383,966	1,564,490	180,524	13.04%
Finance	825,846	852,200	841,892	-10,308	-1.21%
Information Technologies	1,342,060	1,599,944	1,948,819	348,875	21.81%
M. I. S.	603,346	602,045	616,774	14,729	2.39%
Other	3,238,993	3,049,220	3,223,716	174,496	5.72%
Electoral Board/Registrar	601,892	300,997	334,804	33,807	11.23%
GENERAL GOVERNMENT ADMINISTRATION	\$11,468,847	\$11,652,984	\$12,592,449	\$939,465	8.06%



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.

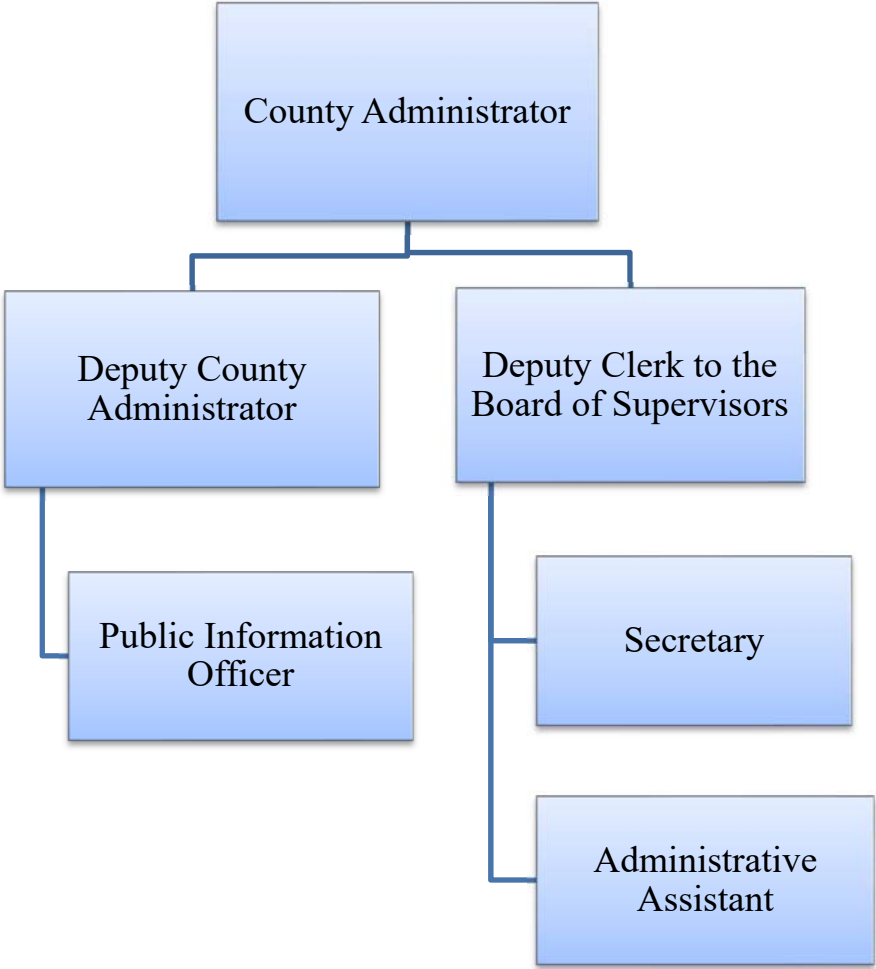
PERFORMANCE INDICATORS:

	FY 2017 Actual	FY 2018 Projected	FY 2019 Projected
Resolutions considered (includes Proclamations)	89	90	90
Ordinances Considered	9	12	10
Board Meetings Held (including joint meetings and worksessions)	37	35	35

BUDGET SUMMARY:

	FY 2017 Actual	FY 2018 Approved Budget	FY 2018 Estimated Budget	FY 2019 Adopted Budget	Increase/Decrease FY 2018 App. To FY 2019	
					Amount	%
Costs:						
Personnel	168,068	184,860	171,996	187,776	2,916	1.58%
Operating	83,248	111,450	74,766	114,490	3,040	2.73%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	251,316	296,310	246,762	302,266	5,956	2.01%
Revenue:						
Fees	8,871	7,980	8,283	7,980	0	0.00%
State/Federal	268,877	231,202	270,093	246,926	15,724	6.80%
Local	0	57,128	0	47,360	-9,768	-17.10%
TOTAL	277,748	296,310	278,376	302,266	5,956	2.01%
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 preparing the County's budget, 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. 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.
- 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 effectively communicate legislative priorities to State and Federal elected representatives.

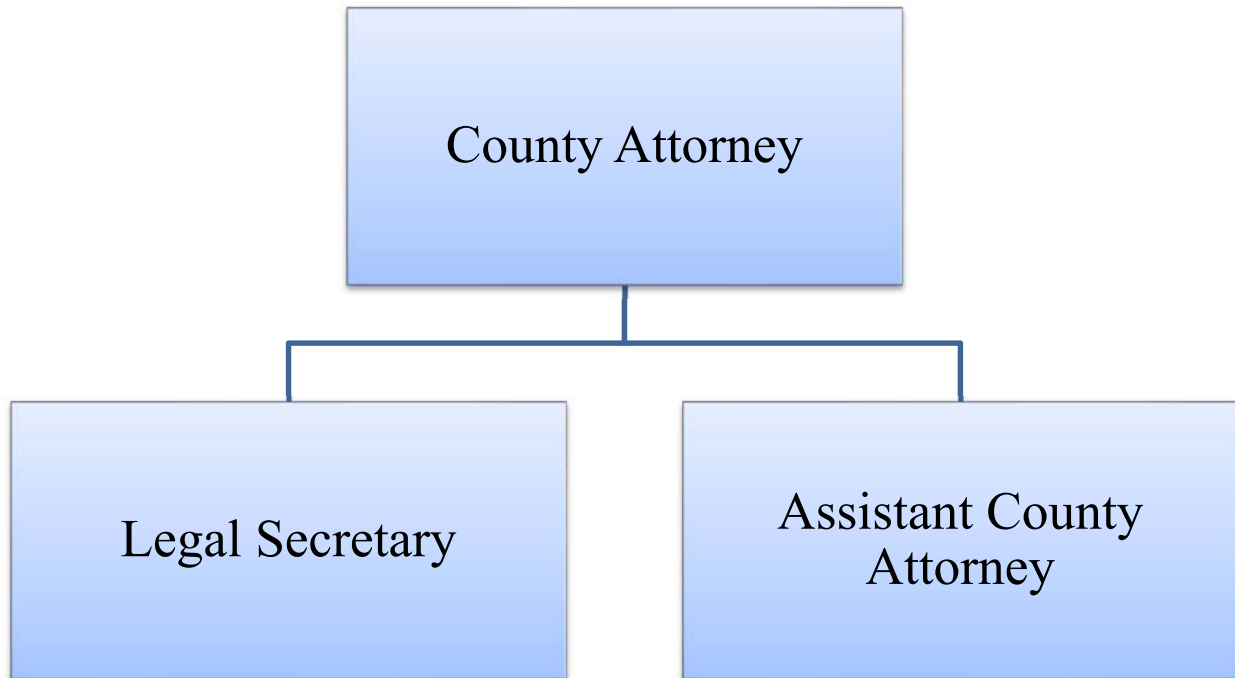
PERFORMANCE INDICATORS:

	FY 2017 Actual	FY 2018 Projected	FY 2019 Projected
Board meeting minutes completed for meetings held	37	35	35
Number of packets prepared for business meetings, public hearings, and special meetings	37	35	35
Number of FOIA requests coordinated by County Administration	191	120	175

BUDGET SUMMARY:

	FY 2017 Actual	FY 2018 Approved Budget	FY 2018 Estimated Budget	FY 2019 Adopted Budget	Increase/Decrease FY 2018 App. To FY 2019	
					Amount	%
Costs:						
Personnel	779,676	791,295	824,400	728,383	-62,912	-7.95%
Operating	24,564	42,175	14,923	47,263	5,088	12.06%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	804,240	833,470	839,323	775,646	-57,824	-6.94%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	804,240	833,470	839,323	775,646	-57,824	-6.94%
TOTAL	804,240	833,470	839,323	775,646	-57,824	-6.94%
Full-time Positions	6	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.

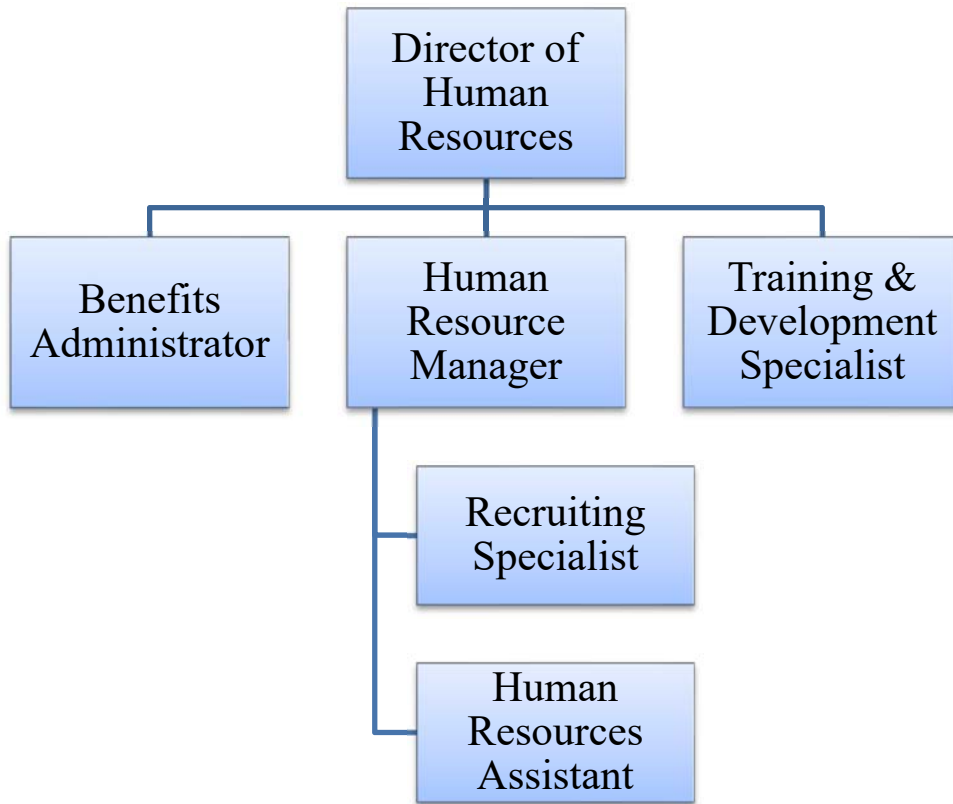
PERFORMANCE INDICATORS:

	FY 2017 Actual	FY 2018 Projected	FY 2019 Projected
Total litigation matters pending/closed:	225/172	265/175	295/210
<i>General litigation matters</i>	19/8	30/15	30/15
<i>Collection litigation matters</i>	206/164	180/120	220/160
<i>County Code violation matters</i>	29/24	55/40	45/35
Rezoning applications/proffer statements reviewed/consulted on	9	15	12

BUDGET SUMMARY:

	FY 2017 Actual	FY 2018 Approved Budget	FY 2018 Estimated Budget	FY 2019 Adopted Budget	Increase/Decrease FY 2018 App. To FY 2019	
					Amount	%
Costs:						
Personnel	343,835	364,388	370,056	373,258	8,870	2.43%
Operating	17,007	15,400	10,657	16,325	925	6.01%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	360,842	379,788	380,713	389,583	9,795	2.58%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	360,842	379,788	380,713	389,583	9,795	2.58%
TOTAL	360,842	379,788	380,713	389,583	9,795	2.58%
Full-time Positions	3	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:

- Maintain complete and accurate HR records and employee personnel files.
- Implement a training and development program for all full-time employees to support staff development.
- Develop a new performance management system and a staff succession plan.
- Review and update HR Policies Manual.
- 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 2017 Actual	FY 2018 Projected	FY 2019 Projected
Employment Activity			
-Hires	85	125	110
-Separations	69	65	65
-Net change in headcount	26	60	40
-Worker's Compensation claims processed	--	30	30
Turnover			
-Annualized County	9.2%	8%	8%
-Annualized Public Safety	9.9%	7%	8%
-Annualized Non-Public Safety	8.1%	8%	7%
-Annualized Voluntary	7.9%	8%	7%
Average Monthly Number of Vacant Positions			
-Total	46	35	40
-Public Safety	26	18	24
-Non-Public Safety	20	17	16

BUDGET SUMMARY:

	FY 2017 Actual	FY 2018 Approved Budget	FY 2018 Estimated Budget	FY 2019 Adopted Budget	Increase/Decrease FY 2018 App. To FY 2019	
					Amount	%
Costs:						
Personnel	410,478	474,032	443,064	506,777	32,745	6.91%
Operating	87,077	73,909	49,926	95,182	21,273	28.78%
Capital/Leases	4,462	4,540	4,476	4,540	0	0.00%
TOTAL	502,017	552,481	497,466	606,499	54,018	9.78%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	502,017	552,481	497,466	606,499	54,018	9.78%
TOTAL	502,017	552,481	497,466	606,499	54,018	9.78%
Full-time Positions	6	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.

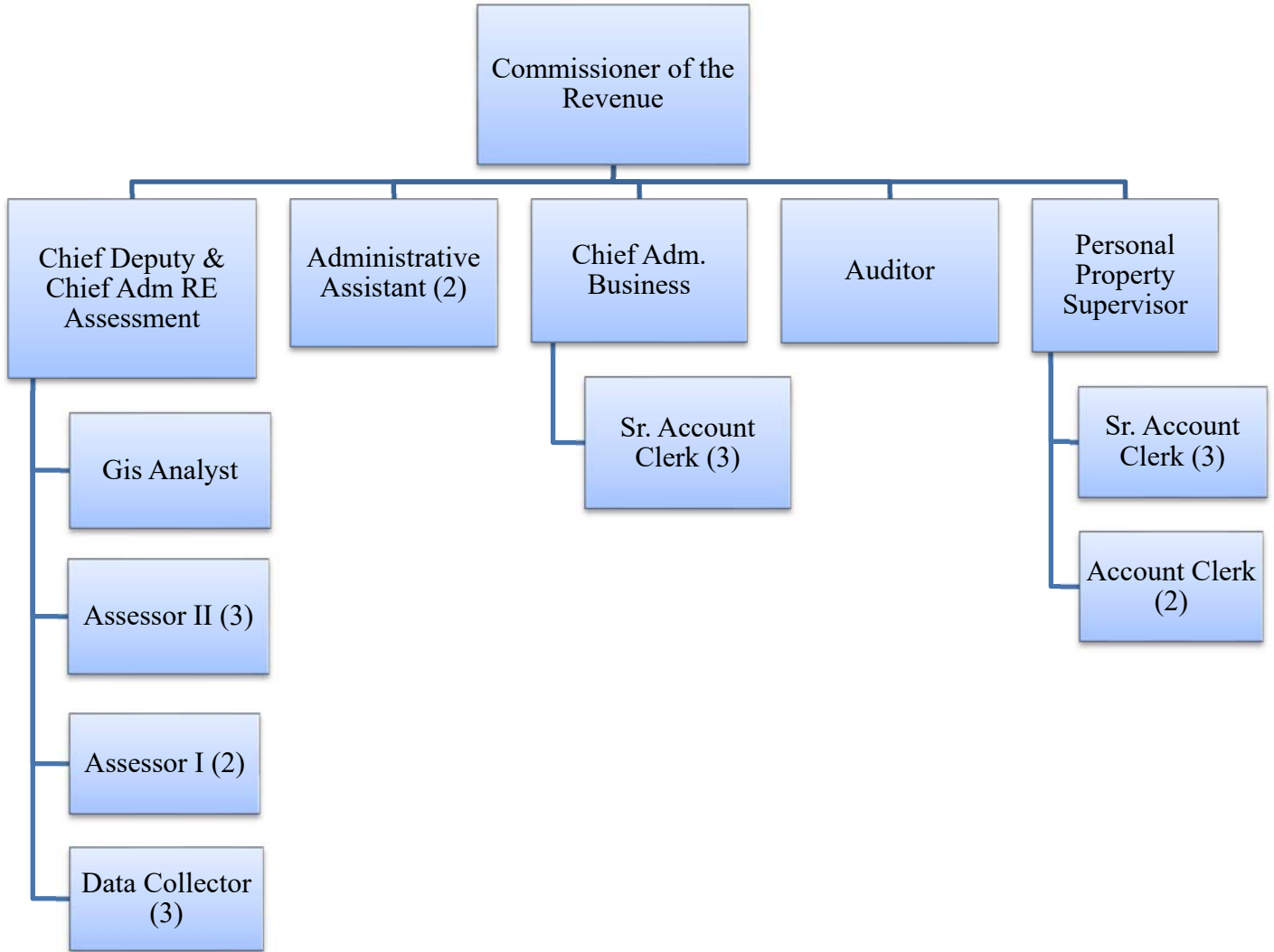
GOALS:

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

BUDGET SUMMARY:

	FY 2017 Actual	FY 2018 Approved Budget	FY 2018 Estimated Budget	FY 2019 Adopted Budget	Increase/Decrease FY 2018 App. To FY 2019	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	63,500	66,000	63,500	66,000	0	0.00%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	63,500	66,000	63,500	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	63,500	66,000	0	0.00%
TOTAL	63,500	66,000	63,500	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 taxes, 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 franchise taxes, estimates, updates to Code, verifies valuation guides, and assists county government as needed. Public service and information are a continual and daily job of all staff.

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 including asset filing and licensing, 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.

For FY 2019, a new Account Clerk was approved and added to this office.

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 2017 Actual	FY 2018 Projected	FY 2019 Projected
Real Estate assessment visits	14,650	13,000	15,600
Number of Tax Relief applications received and processed	831	925	950
Number of new structures	2,349	1,400	4,100
Number of supplemental bills issued	24,333	26,000	27,600
Number of business licenses issued	7,421	7,500	7,750
Number of commercial parcels	1,396	1,450	1,550
Number of residential parcels	40,872	41,300	42,200
Agriculture and Open parcels (may have houses)	2,106	2,250	2,190
Tax Exempt parcels	1,528	1,569	1,550

BUDGET SUMMARY

	FY 2017 Actual	FY 2018 Approved Budget	FY 2018 Estimated Budget	FY 2019 Adopted Budget	Increase/Decrease FY 2018 App. To FY 2019	
					Amount	%
Costs:						
Personnel	1,251,058	1,291,343	1,323,792	1,394,999	103,656	8.03%
Operating	63,931	64,200	55,260	64,480	280	0.44%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	1,314,989	1,355,543	1,379,052	1,459,479	103,936	7.67%
Revenue:						
Fees	6,120	3,700	6,675	5,100	1,400	37.84%
State/Federal	216,441	196,953	222,561	201,871	4,918	2.50%
Local	1,092,428	1,154,890	1,149,816	1,252,508	97,618	8.45%
TOTAL	1,314,989	1,355,543	1,379,052	1,459,479	103,936	7.67%
Full-time Positions	17	17	17	18	1	5.88%

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.

During FY 2018, a part-time Data Collector was made full-time and an Assessor I was approved and added for FY 2019.

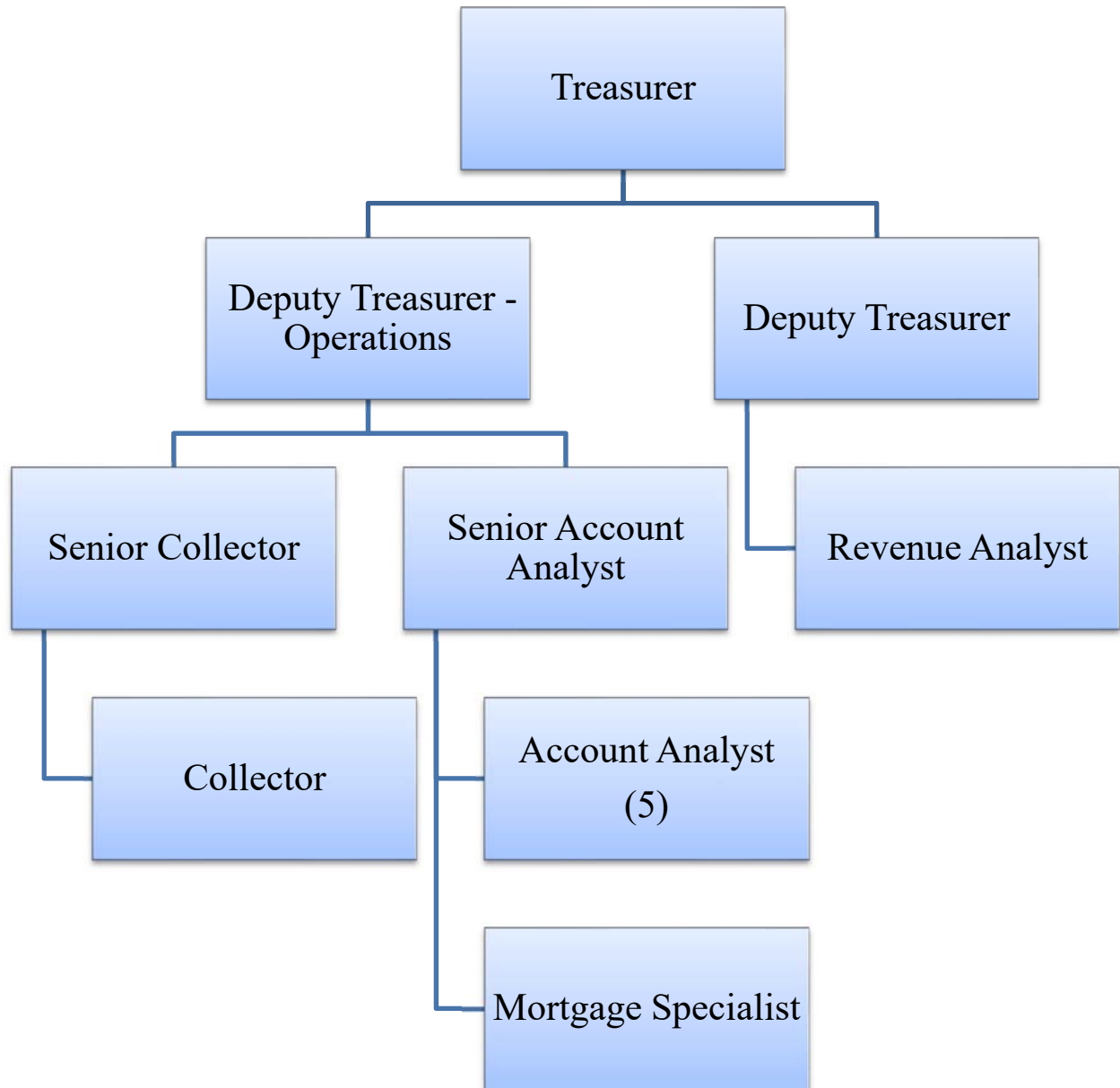
GOALS:

- 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 2017 Actual	FY 2018 Approved Budget	FY 2018 Estimated Budget	FY 2019 Adopted Budget	Increase/Decrease FY 2018 App. To FY 2019	
					Amount	%
Costs:						
Personnel	251,470	302,420	304,788	399,781	97,361	32.19%
Operating	43,310	78,600	57,353	62,700	-15,900	-20.23%
Capital/Leases	9,070	0	0	0	0	0.00%
TOTAL	303,850	381,020	362,141	462,481	81,461	21.38%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	303,850	381,020	362,141	462,481	81,461	21.38%
TOTAL	303,850	381,020	362,141	462,481	81,461	21.38%
Full-time Positions	4	4	5	6	2	50.00%

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.
- Decrease paper based transactions/increase energy efficiency in compliance with county wide energy initiatives.
- Improve technology based interaction.

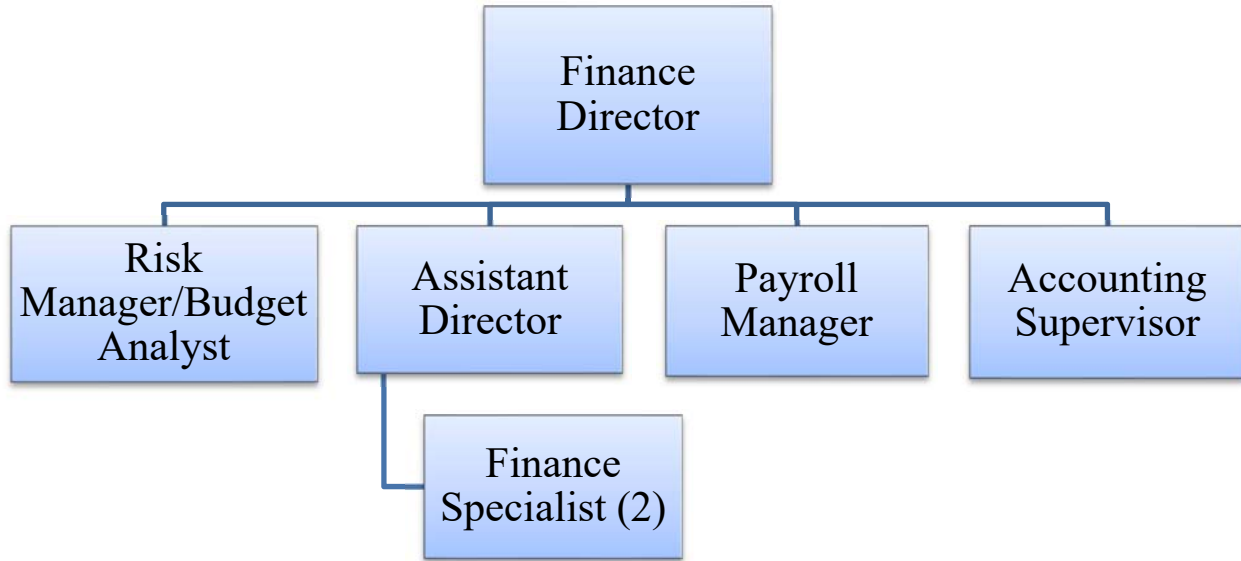
PERFORMANCE INDICATORS:

	FY 2017 Actual	FY 2018 Projected	FY 2019 Projected
Number of tax tickets mailed (PP, RE)	250,644	248,000	252,000
Number of transactions paid online	46,520	44,000	48,000
Value of transactions processed online	\$23,729,487	\$17,500,000	\$24,500,000
Vehicle license registrations issued	106,378	103,000	108,000
Average rate of return on investments (12 months)	.56%	.45%	.75%
Number of delinquent notices mailed	24,790	29,000	26,000
Number of tax liens/distress warrants issued	2,057	1,800	2,100

BUDGET SUMMARY:

	FY 2017 Actual	FY 2018 Approved Budget	FY 2018 Estimated Budget	FY 2019 Adopted Budget	Increase/Decrease FY 2018 App. To FY 2019	
					Amount	%
Costs:						
Personnel	986,535	1,067,996	1,042,500	1,184,020	116,024	10.86%
Operating	269,421	315,970	238,078	380,470	64,500	20.41%
Capital/Leases	0	0	5,195	0	0	0.00%
TOTAL	1,255,956	1,383,966	1,285,773	1,564,490	180,524	13.04%
Revenue:						
Fees	402,880	252,000	414,635	436,100	184,100	73.06%
State/Federal	172,975	160,000	167,592	160,070	70	0.04%
Local	680,101	971,966	703,546	968,320	-3,646	-0.38%
TOTAL	1,255,956	1,383,966	1,285,773	1,564,490	180,524	13.04%
Full-time Positions	11	13	13	13	0	0.00%

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.

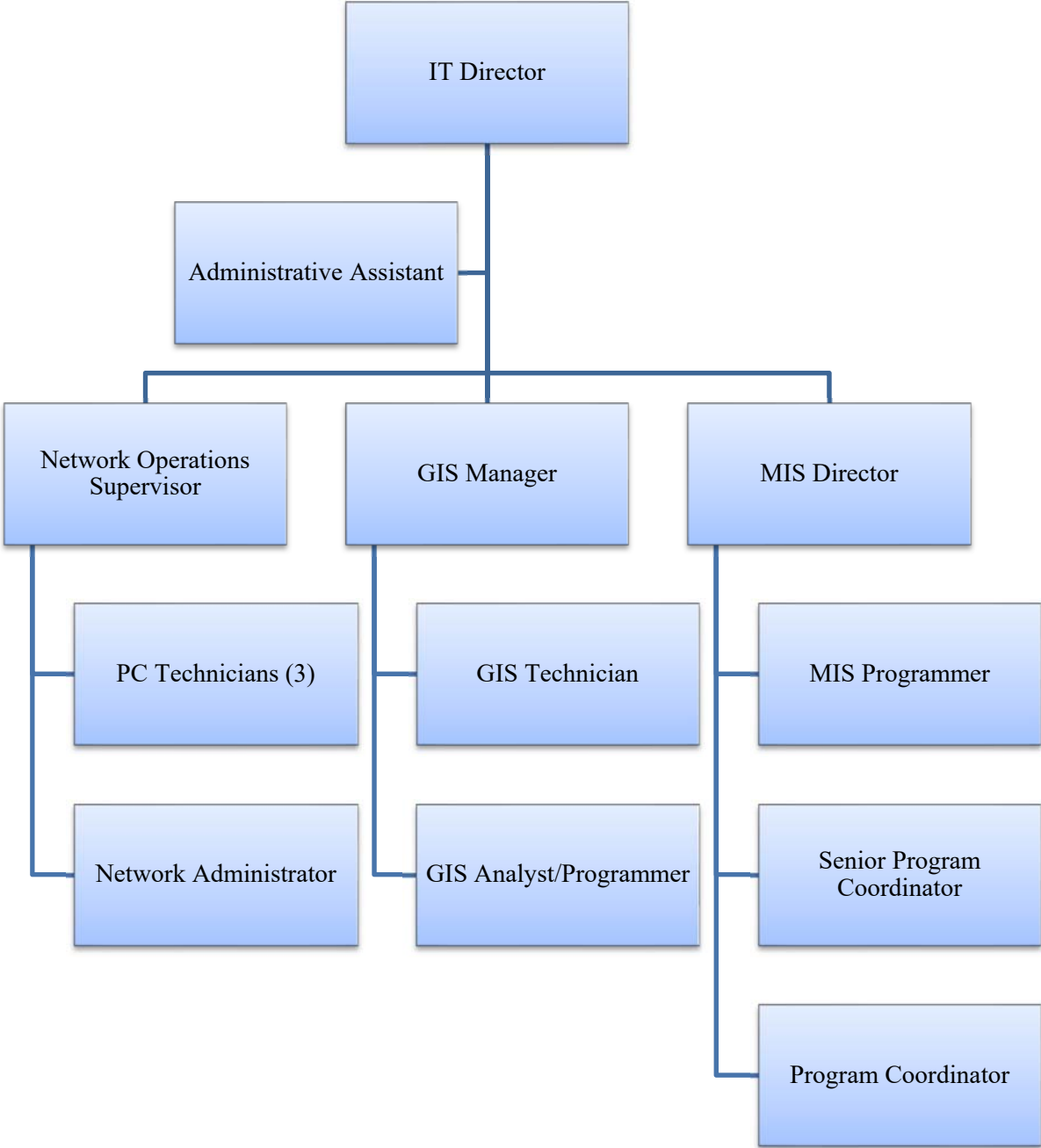
PERFORMANCE INDICATORS:

	FY 2017 Actual	FY 2018 Projected	FY 2019 Projected
Bids and RFP's processed	7	7	7
Purchase Orders processed	170	150	160
Annual volume of Purchase Orders processed	\$6,407,587	\$7,000,000	\$7,000,000
Number of P-Card transactions	13,686	13,500	14,000
Annual volume of P-Card transactions	\$9,589,939	\$11,000,000	\$10,000,000
Number of Accounts Payable checks processed	2,098	1,800	1,800
Annual volume of Accounts Payable checks	\$33,657,045	\$20,000,000	\$20,000,000
Number of ACH payments processed	1,633	1,600	1,700
Annual volume of ACH payments	\$19,655,168	\$16,000,000	\$18,000,000
Worker's Compensation claims processed	40	--	--

BUDGET SUMMARY:

	FY 2017 Actual	FY 2018 Approved Budget	FY 2018 Estimated Budget	FY 2019 Adopted Budget	Increase/Decrease	
					FY 2018 App. To FY 2019 Amount	%
Costs:						
Personnel	803,143	817,150	802,032	809,252	-7,898	-0.97%
Operating	22,703	35,050	21,619	32,640	-2,410	-6.88%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	825,846	852,200	823,651	841,892	-10,308	-1.21%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	825,846	852,200	823,651	841,892	-10,308	-1.21%
TOTAL	825,846	852,200	823,651	841,892	-10,308	-1.21%
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.

Operating expenses for FY 2019 increased in this department in areas such as maintenance service contracts, internet access, and the PC refresh program which is the schedule of desktops/laptops that need replaced in County departments. The increase in capital expenses consists of the 1st year of a 3 year switch replacement plan.

GOALS:

- Strengthen network security and cyber security training.
- Continue to 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.

PERFORMANCE INDICATORS:

	FY 2017 Actual	FY 2018 Projected	FY 2019 Projected
Number of calls/tickets for service received (per year)	4,958	5,200	6,240
Number of personal computers maintained	900	900	986
Number of personal computers included on Refresh Program	66	42	82
Network Availability	94%	99.8%	97.8%
Number of address service requests per year	693	700	810
Website hits	3,567,492	4,100,000	4,100,000

BUDGET SUMMARY:

	FY 2017 Actual	FY 2018 Approved Budget	FY 2018 Estimated Budget	FY 2019 Adopted Budget	Increase/Decrease FY 2018 App. To FY 2019	
					Amount	%
Costs:						
Personnel	779,976	868,286	873,708	912,200	43,914	5.06%
Operating	454,294	623,864	509,026	765,825	141,961	22.76%
Capital/Leases	107,790	107,794	107,790	270,794	163,000	151.21%
TOTAL	1,342,060	1,599,944	1,490,524	1,948,819	348,875	21.81%
Revenue:						
Fees	20,404	15,000	28,269	27,261	12,261	81.74%
State/Federal	0	0	0	0	0	0.00%
Local	1,321,656	1,584,944	1,462,255	1,921,558	336,614	21.24%
TOTAL	1,342,060	1,599,944	1,490,524	1,948,819	348,875	21.81%
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:

- Process new upgrades to .NET login and inhouse pages.
- Process new .NET program to email notices with customer information for Commissioner of the Revenue.
- Create a new leave balance program for Social Services.
- Email delinquent notices to taxpayer if previously paid online versus using postal mail.
- Automate process to download Federal ACH file.
- Install new System I Power 8.
- Assist with the progress of the Business Compliance Module.
- Create a dashboard for Business Equipment and Sales Tax comparison reporting.
- Get the new High Availability (disaster recovery) up and running.
- Work on Positive Pay process.
- Create program to allow the Planning Department to print their own mailing labels by map number.
- New County Intranet Site – the current intranet site is not easily updated and maintained by department end-users, so most of the updating falls back to the MIS Director when departments need to add content. Utilizing the Office365 subscription, the Intranet will be moved to a SharePoint Online site. This will provide a much more flexible system for both the department Power Users and the Employee end users. This will include development of site structure, migration of existing content, content review, testing, and training of end users.
- Web Accessibility – confirm that modern web accessibility standards are being met.

PERFORMANCE INDICATORS:

	FY 2017 Actual	FY 2018 Projected	FY 2019 Projected
Number of calls/tickets for service received (per year)	554	750	750
Number of AS400 projects completed	18	10	20

BUDGET SUMMARY:

	FY 2017 Actual	FY 2018 Approved Budget	FY 2018 Estimated Budget	FY 2019 Adopted Budget	Increase/Decrease FY 2018 App. To FY 2019	
					Amount	%
Costs:						
Personnel	477,775	488,014	497,676	500,299	12,285	2.46%
Operating	104,553	92,931	69,347	91,775	-1,156	-1.26%
Capital/Leases	21,018	21,100	26,095	24,700	3,600	17.06%
TOTAL	603,346	602,045	593,118	616,774	14,729	2.39%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	603,346	602,045	593,118	616,774	14,729	2.39%
TOTAL	603,346	602,045	593,118	616,774	14,729	2.39%
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.

Increases in FY 2019 were realized in professional services to include a radio study for the Sheriff's Office and an increase in the contract with the County's legislative liaison, as well as the Line of Duty Program payments, and inclusion of the County's capital contribution to the Winchester Regional Airport.

GOALS:

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

BUDGET SUMMARY:

	FY 2017 Actual	FY 2018 Approved Budget	FY 2018 Estimated Budget	FY 2019 Adopted Budget	Increase/Decrease FY 2018 App. To FY 2019	
					Amount	%
Costs:						
Personnel	-114,621	0	0	0	0	0.00%
Operating	3,352,954	3,046,820	3,223,264	3,221,316	174,496	5.73%
Capital/Leases	660	2,400	660	2,400	0	0.00%
TOTAL	3,238,993	3,049,220	3,223,924	3,223,716	174,496	5.72%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	3,238,993	3,049,220	3,223,924	3,223,716	174,496	5.72%
TOTAL	3,238,993	3,049,220	3,223,924	3,223,716	174,496	5.72%
 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.

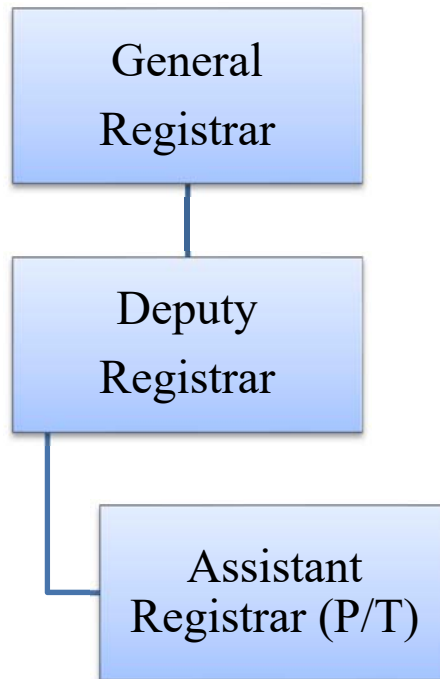
DEPARTMENTAL ACCOMPLISHMENTS:

- Conducted June 2017 Democratic and Republican Primaries.
- Conducted November 2017 General and Special Elections.

BUDGET SUMMARY:

	FY 2017 Actual	FY 2018 Approved Budget	FY 2018 Estimated Budget	FY 2019 Adopted Budget	Increase/Decrease FY 2018 App. To FY 2019	
					Amount	%
Costs:						
Personnel	82,505	62,679	63,456	63,342	663	1.06%
Operating	54,418	52,074	33,948	65,574	13,500	25.92%
Capital/Leases	288,880	2,400	2,130	2,400	0	0.00%
TOTAL	425,803	117,153	99,534	131,316	14,163	12.09%
Revenue:						
Fees	4,755	0	0	5,000	5,000	100.00%
State/Federal	8,595	8,556	8,131	8,768	212	2.48%
Local	412,453	108,597	91,403	117,548	8,951	8.24%
TOTAL	425,803	117,153	99,534	131,316	14,163	12.09%
Full-time Positions	0	0	0	0	0	0.00%

General Registrar



REGISTRAR

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 20, 2017, there are over 56,800 registered voters in Frederick County, over 2,100 citizens were added to the voter rolls, over 1,100 citizens were removed from the voter rolls, and an additional 5,600 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 involving ballot printing, voting machine programming, coordinating all precinct polling places, year-round recruitment of officers of election and assists in the training of officers of election.

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 62,000.
- 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 2017 Actual	FY 2018 Projected	FY 2019 Projected
Absentee voters voting by email	109	100	250
Absentee voters voting by mail	776	2,000	3,000
Absentee voters voting in person	662	700	3,000
Number of elections held	2	2	2
Number of voting devices maintained	60	60	60
Number of registered voters	56,806	60,000	62,000
Number of transactions processed (i.e., address/name changes)	5,608	6,200	6,800

BUDGET SUMMARY:

	FY 2017 Actual	FY 2018 Approved Budget	FY 2018 Estimated Budget	FY 2019 Adopted Budget	Increase/Decrease FY 2018 App. To FY 2019	
					Amount	%
Costs:						
Personnel	156,524	164,768	168,564	182,912	18,144	11.01%
Operating	17,790	16,676	11,665	18,176	1,500	8.99%
Capital/Leases	1,775	2,400	2,130	2,400	0	0.00%
TOTAL	176,089	183,844	182,359	203,488	19,644	10.69%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	38,382	40,568	38,735	39,149	-1,419	-3.50%
Local	137,707	143,276	143,624	164,339	21,063	14.70%
TOTAL	176,089	183,844	182,359	203,488	19,644	10.69%
Full-time Positions	2	2	2	2	0	0.00%

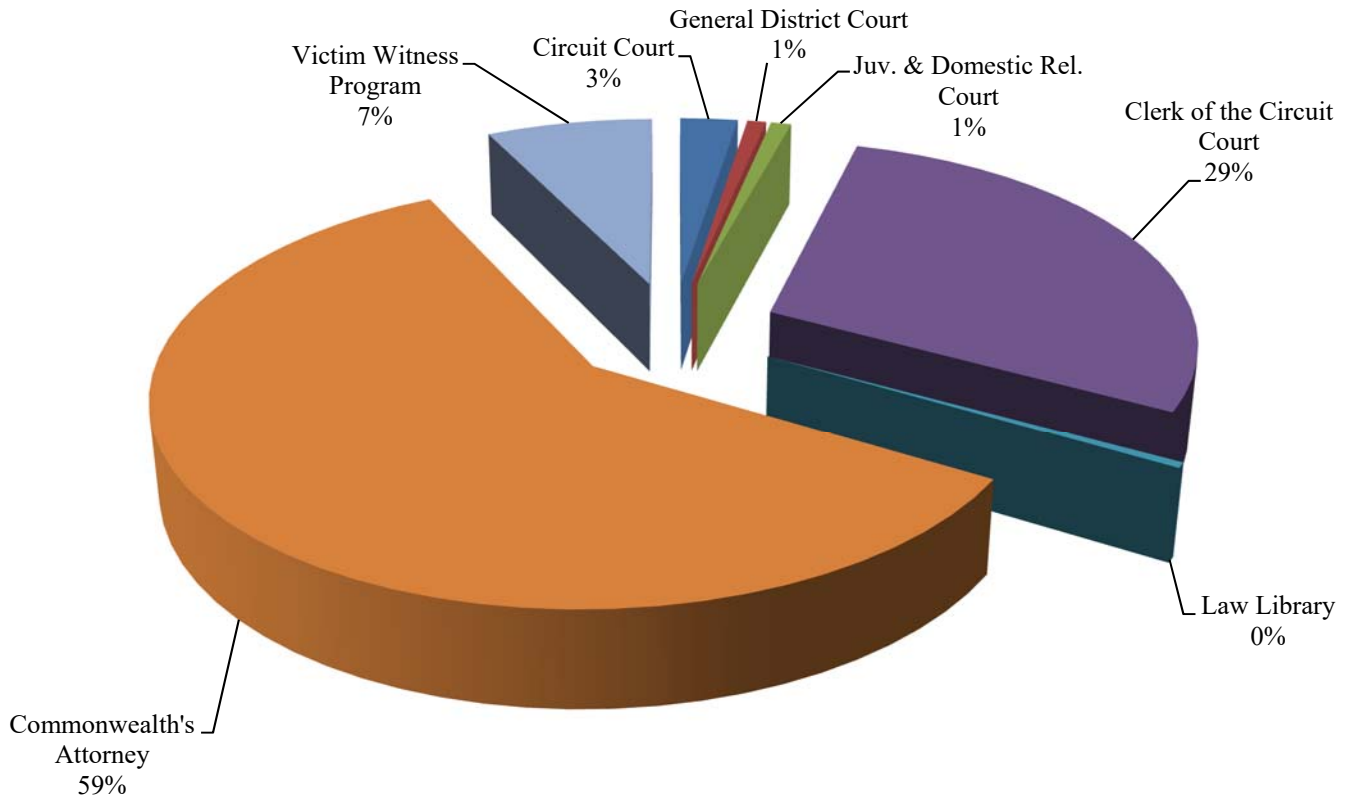
Judicial Administration



Winchester-Frederick County Judicial Center
Winchester, Virginia

Judicial Administration

	2017 Actual	2018 Budget	2019 Adopted Budget	Increase (Decrease) FY 2018 to FY 2019	
				Amount	%
Circuit Court	\$63,476	\$71,500	\$71,500	\$ 0.00	0.00%
General District Court	25,647	21,545	23,324	1,779	8.26%
Juv. & Domestic Rel. Court	18,426	24,909	25,358	449	1.80%
Clerk of the Circuit Court	743,874	810,805	813,194	2,389	0.29%
Law Library	11,258	12,000	12,000	0	0.00%
Commonwealth's Attorney	1,447,031	1,473,729	1,675,558	201,829	13.70%
Victim Witness Program	193,069	199,466	206,381	6,915	3.47%
JUDICIAL ADMINSTRATION	\$2,502,781	\$2,613,954	\$2,827,315	\$213,361	8.16%



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 2017 Actual	FY 2018 Approved Budget	FY 2018 Estimated Budget	FY 2019 Adopted Budget	Increase/Decrease FY 2018 App. To FY 2019	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	63,476	71,500	68,275	71,500	0	0.00%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	63,476	71,500	68,275	71,500	0	0.00%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	63,476	71,500	68,275	71,500	0	0.00%
TOTAL	63,476	71,500	68,275	71,500	0	0.00%
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 2017 Actual	FY 2018 Approved Budget	FY 2018 Estimated Budget	FY 2019 Adopted Budget	Increase/Decrease FY 2018 App. To FY 2019	
					Amount	%
Costs:						
Personnel	7,043	8,620	6,233	8,619	-1	-0.01%
Operating	15,564	8,925	5,936	10,705	1,780	19.94%
Capital/Leases	3,040	4,000	3,240	4,000	0	0.00%
TOTAL	25,647	21,545	15,409	23,324	1,779	8.26%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	25,647	21,545	15,409	23,324	1,779	8.26%
TOTAL	25,647	21,545	15,409	23,324	1,779	8.26%
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.

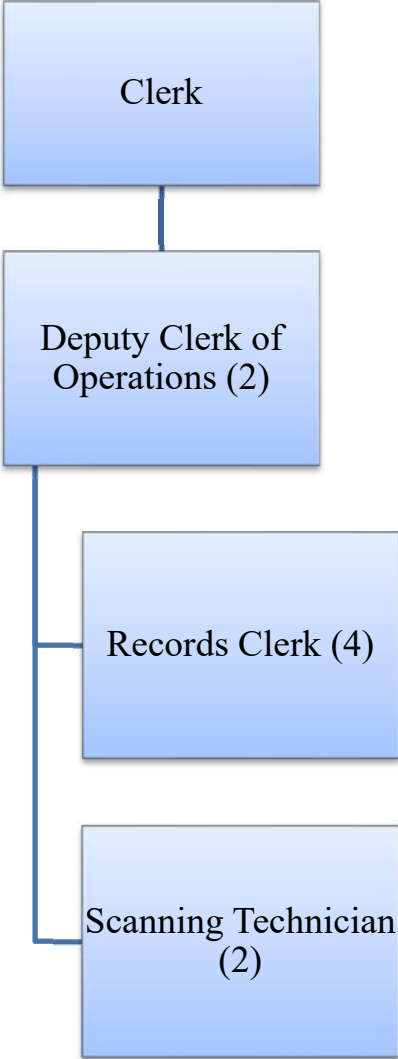
GOALS:

- 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 2017 Actual	FY 2018 Approved Budget	FY 2018 Estimated Budget	FY 2019 Adopted Budget	Increase/Decrease FY 2018 App. To FY 2019	
					Amount	%
Costs:						
Personnel	2,009	3,771	3,243	3,770	-1	-0.03%
Operating	9,865	12,538	8,670	12,988	450	3.59%
Capital/Leases	6,552	8,600	5,352	8,600	0	0.00%
TOTAL	18,426	24,909	17,265	25,358	449	1.80%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	18,426	24,909	17,265	25,358	449	1.80%
TOTAL	18,426	24,909	17,265	25,358	449	1.80%
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 2017 Actual	FY 2018 Projected	FY 2019 Projected
Number of jury summons issued (approx.)	725	850	850
Number of Wills Probated	278	400	450
Number of Probate documents indexed/scanned	2,006	1,700	2,400
Number of Concealed Handgun permits issued	1,766	1,500	1,800
Number of concluded and processed divorce cases	292	450	300
Number of court files provided for public inspection	2,500	4,500	4,500
Number of marriage licenses issued	518	620	465
Number of deed and deed of trust recordings	13,671	14,000	15,000
Number of fictitious business name applications filed	282	325	325
Number of civil court orders processed (approx.)	6,500	8,000	8,000
Number of criminal court orders processed (approx.)	16,430	20,000	20,000

BUDGET SUMMARY:

	FY 2017 Actual	FY 2018 Approved Budget	FY 2018 Estimated Budget	FY 2019 Adopted Budget	Increase/Decrease FY 2018 App. To FY 2019	
					Amount	%
Costs:						
Personnel	699,024	743,955	692,844	743,215	-740	-0.10%
Operating	38,218	58,850	42,373	59,979	1,129	1.92%
Capital/Leases	6,632	8,000	6,605	10,000	2,000	25.00%
TOTAL	743,874	810,805	741,822	813,194	2,389	0.29%
Revenue:						
Fees	100,143	86,344	89,751	94,485	8,141	9.43%
State/Federal	466,368	480,707	470,958	485,933	5,226	1.09%
Local	177,363	243,754	181,113	232,776	-10,978	-4.50%
TOTAL	743,874	810,805	741,822	813,194	2,389	0.29%
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.

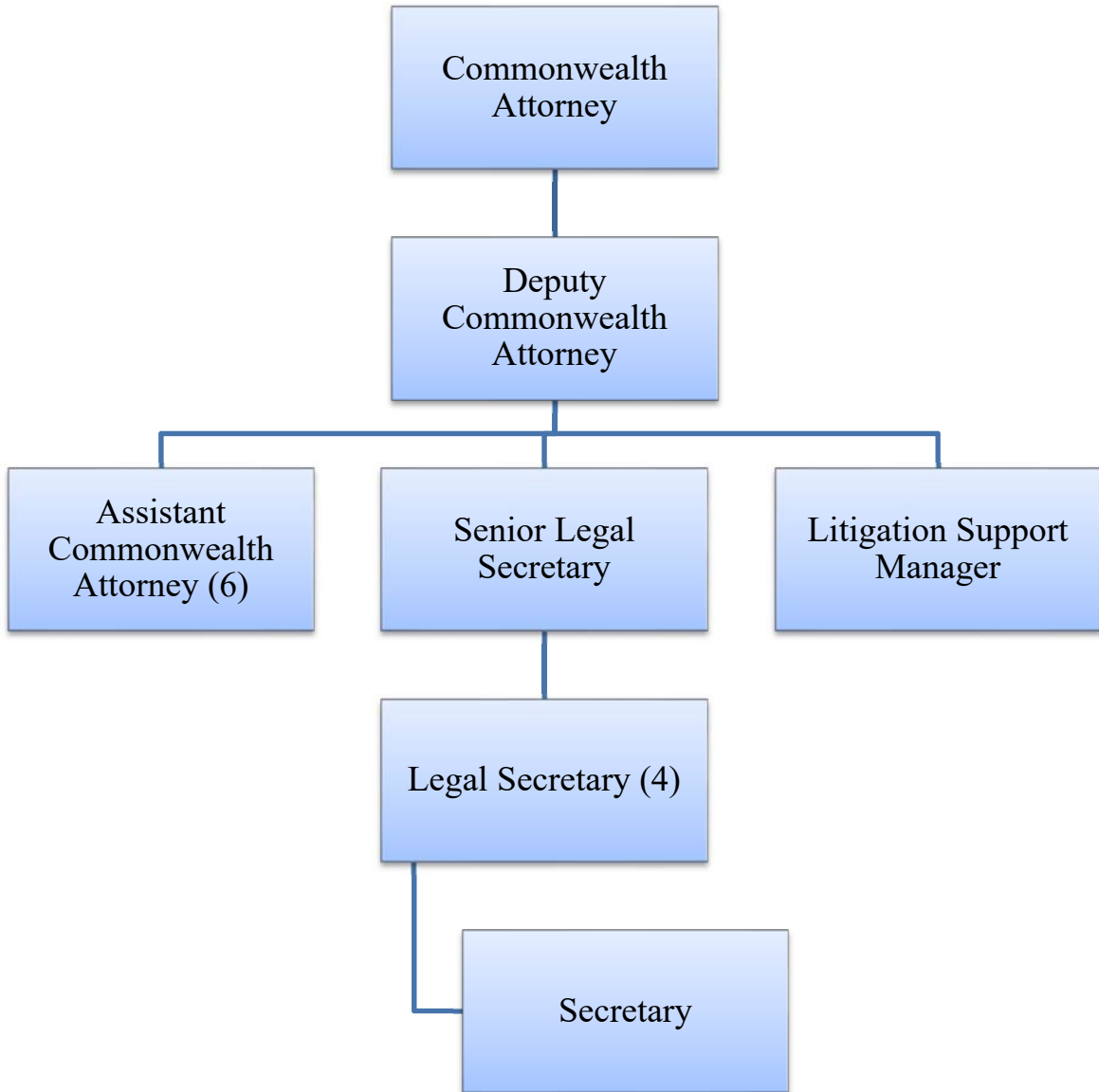
GOALS:

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

BUDGET SUMMARY:

	FY 2017 Actual	FY 2018 Approved Budget	FY 2018 Estimated Budget	FY 2019 Adopted Budget	Increase/Decrease FY 2018 App. To FY 2019	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	11,258	12,000	11,955	12,000	0	0.00%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	11,258	12,000	11,955	12,000	0	0.00%
Revenue:						
Fees	11,258	12,000	11,955	12,000	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	0	0	0	0	0	0.00%
TOTAL	11,258	12,000	11,955	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 officer. The duties of the Commonwealth's Attorney are dictated by statute. They include, but are not limited to, prosecuting violations of both state and local law in traffic and criminal matters. These include felony crimes, misdemeanor offenses and traffic infractions. The attorneys in this office appear daily on behalf of the citizens of Frederick County in the General District Court, the Juvenile & Domestic Relations District Court, and the Frederick County Circuit Court. Criminal prosecution involves legal research, technical writing, victim and witness interviews, trial preparation and litigation support. Additionally, the Commonwealth Attorney is responsible for the initial stages of appellate review in criminal cases prosecuted by this office. The Commonwealth's Attorney is also tasked with certain civil litigation duties, including asset forfeiture, restoration of firearm and driving privileges, as well as the enforcement of election laws.

Two new positions were added to the Commonwealth Attorney's Office in FY 2019, an Assistant Commonwealth Attorney and a Legal Secretary.

GOALS:

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

PERFORMANCE INDICATORS:

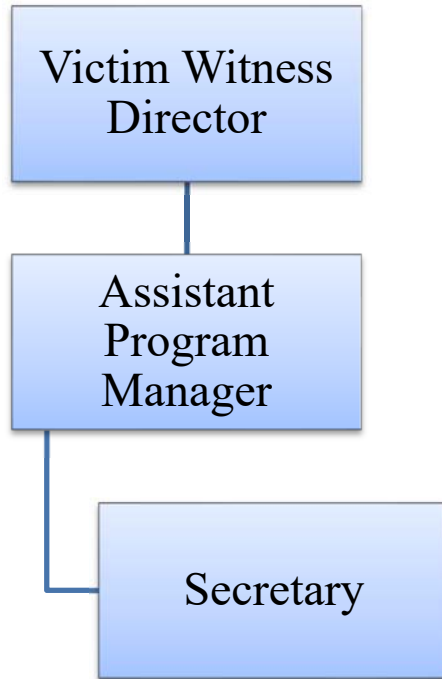
	FY 2017 Actual	FY 2018 Projected	FY 2019 Projected
Caseload Circuit Court	3,790	2,850	3,800
Caseload General District Court	17,167	25,000	18,000
Caseload Juvenile & Domestic Relations Court	2,625	2,500	2,750

FY 2017 Actuals are based on calendar year

BUDGET SUMMARY:

	FY 2017 Actual	FY 2018 Approved Budget	FY 2018 Estimated Budget	FY 2019 Adopted Budget	Increase/Decrease FY 2018 App. To FY 2019	
					Amount	%
Costs:						
Personnel	1,379,930	1,401,329	1,357,140	1,593,158	191,829	13.69%
Operating	61,326	66,600	58,512	76,600	10,000	15.02%
Capital/Leases	5,775	5,800	35,711	5,800	0	0.00%
TOTAL	1,447,031	1,473,729	1,451,363	1,675,558	201,829	13.70%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	544,070	610,500	553,490	551,439	-59,061	-9.67%
Local	902,961	863,229	897,873	1,124,119	260,890	30.22%
TOTAL	1,447,031	1,473,729	1,451,363	1,675,558	201,829	13.70%
Full-time Positions	13	13	13	15	2	15.38%

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.

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 2017 Actual	FY 2018 Approved Budget	FY 2018 Estimated Budget	FY 2019 Adopted Budget	Increase/Decrease FY 2018 App. To FY 2019	
					Amount	%
Costs:						
Personnel	150,891	189,116	159,096	195,428	6,312	3.34%
Operating	34,983	10,350	12,783	10,953	603	5.83%
Capital/Leases	7,195	0	0	0	0	0.00%
TOTAL	193,069	199,466	171,879	206,381	6,915	3.47%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	193,069	199,466	203,403	203,403	3,937	1.97%
Local	0	0	0	2,978	2,978	100.00%
TOTAL	193,069	199,466	203,403	206,381	6,915	3.47%
Full-time Positions	3	3	3	3	0	0.00%

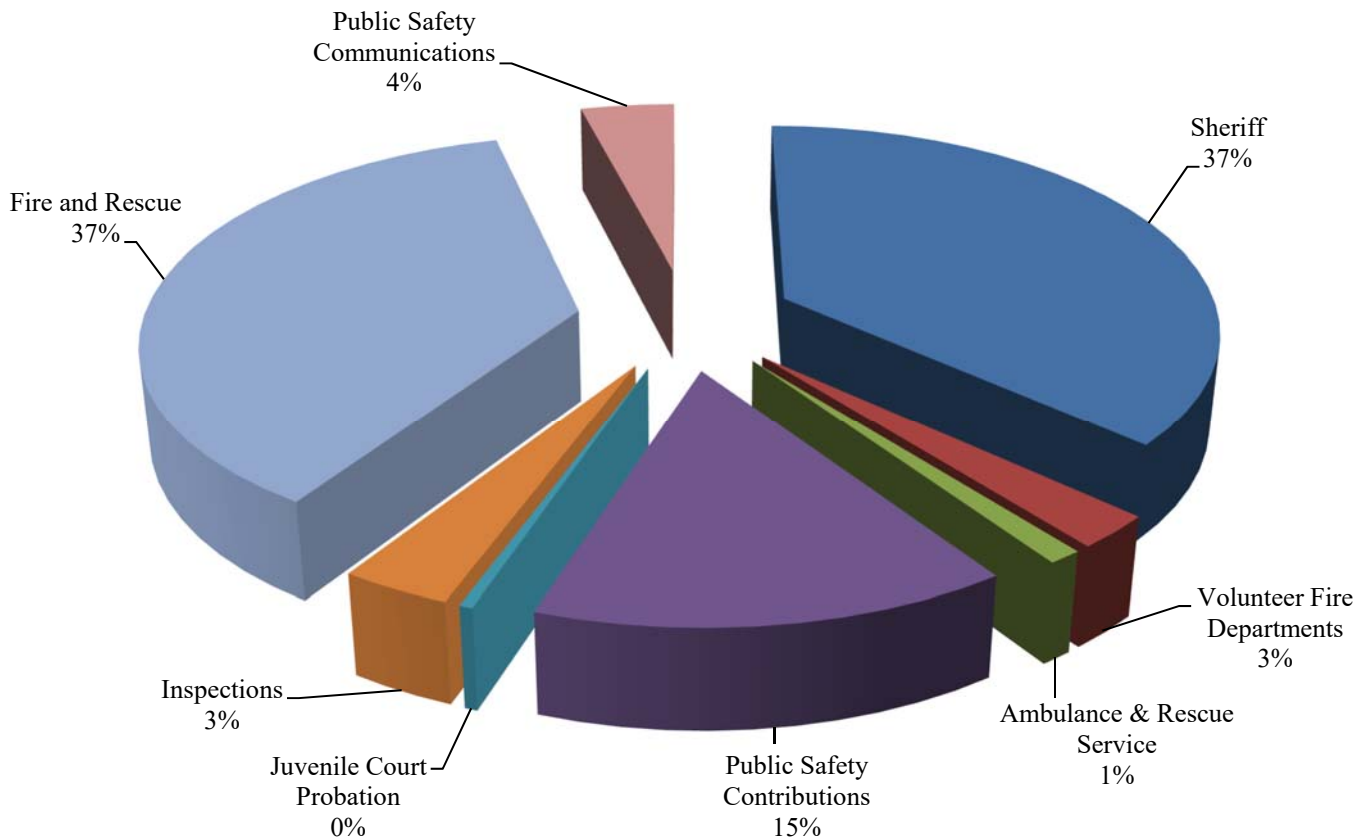
Public Safety



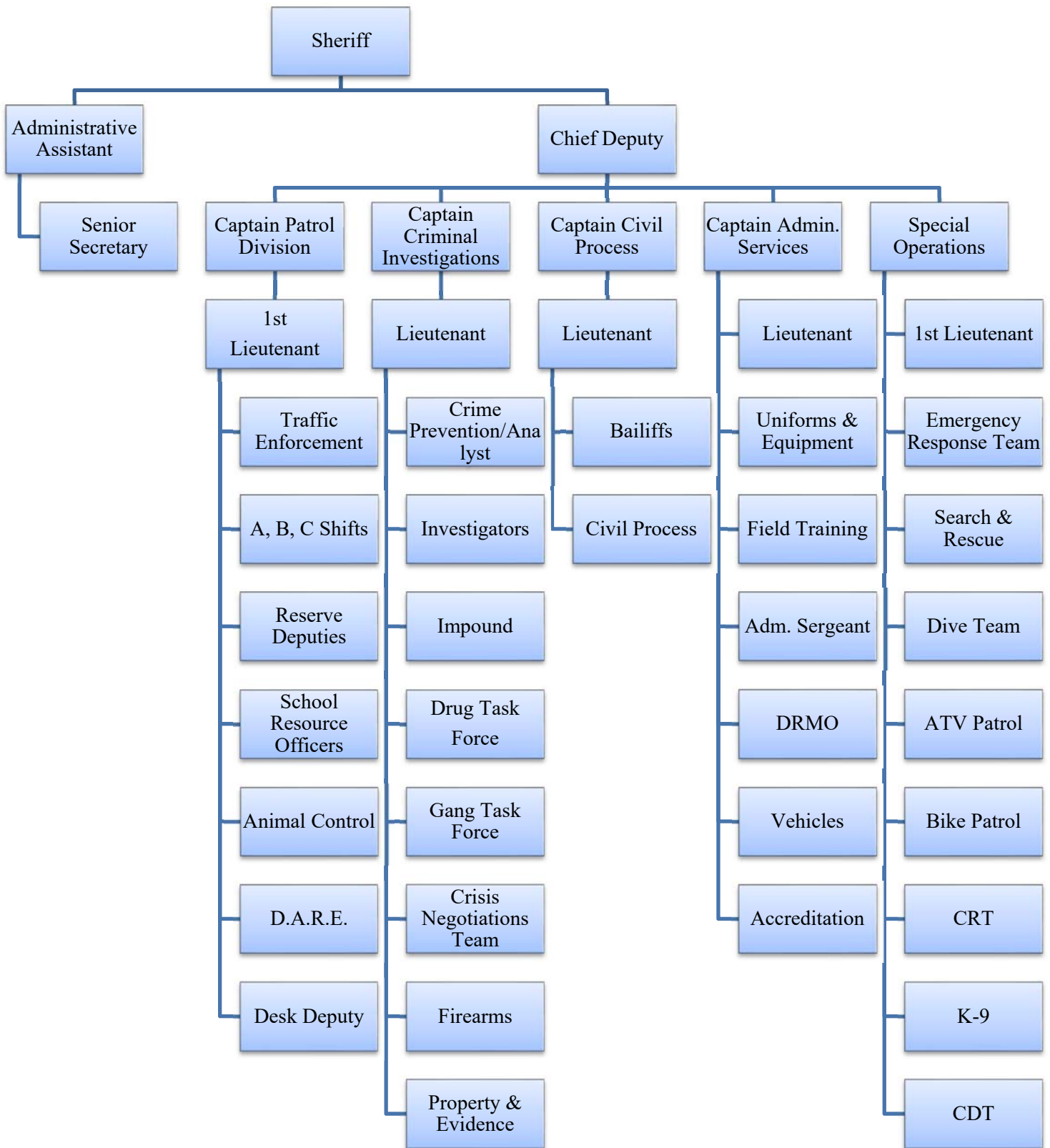
Frederick County Public Safety Center
Winchester, Virginia
Opened 2007

Public Safety

	2017 Actual	2018 Budget	2019 Adopted Budget	Increase (Decrease) FY 2018 to FY 2019	
				Amount	%
Sheriff	\$13,107,637	\$13,457,788	\$13,774,648	\$316,860	2.35%
Volunteer Fire Departments	975,617	938,095	958,319	20,224	2.16%
Ambulance & Rescue Service	309,250	395,200	406,412	11,212	2.84%
Public Safety Contributions	5,675,952	5,670,699	5,540,423	-130,276	-2.30%
Juvenile Court Probation	152,956	159,211	157,675	-1,536	-0.96%
Inspections	1,211,823	1,304,075	1,305,891	1,816	0.14%
Fire and Rescue	10,009,775	14,738,192	13,790,735	-947,457	-6.43%
Public Safety Communications	1,284,554	1,473,158	1,521,061	47,903	3.25%
PUBLIC SAFETY	\$32,727,564	\$38,136,418	\$37,455,164	-\$681,254	-1.79%



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. 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 maintains the Sheriff's Office accreditation, vehicles, uniforms/equipment, and training. The Sheriff's Office Emergency Response Team is responsible for all of our emergency teams and K-9. 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.

The FY 2019 budget increased due to the addition of three deputies during FY 2018 and the inclusion of one new patrol deputy and related equipment approved for FY 2019, merit/COLA given in FY 2018, and operating increases in repair and maintenance, travel, and uniforms.

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 Youth Camp, the D.A.R.E. program, Neighborhood Watch meetings, Project Lifesaver, VIN Etching, Elder Assistance Programs, Child Fingerprinting, annual Citizen's Academy, and youth Cadet Program.
- 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.
- Continue to train and utilize K-9's and Bloodhound for search and rescue and fugitive location.
- Prepare, train, and equip personnel for issues involving civil disturbances.

PERFORMANCE INDICATORS:

	FY 2017 Actual	FY 2018 Projected	FY 2019 Projected
Law Enforcement Calls for Service	76,517	56,447	66,023
# of Warrants Served	7,276	7,424	6,742
# of Criminal Arrests	3,743	3,862	3,175
# of Citations Issued	8,772	6,352	7,067
# of Cases Reported	5,786	5,919	6,191
# of Civil Papers Served	17,237	16,401	16,881
# of Extraditions/Transports	506	486	547

BUDGET SUMMARY:

	FY 2017 Actual	FY 2018 Approved Budget	FY 2018 Estimated Budget	FY 2019 Adopted Budget	Increase/Decrease FY 2018 App. To FY 2019	
					Amount	%
Costs:						
Personnel	11,163,427	11,714,699	11,814,924	12,214,039	499,340	4.26%
Operating	1,310,113	1,377,704	1,370,089	1,521,180	143,476	10.41%
Capital/Leases	634,097	365,385	599,560	39,429	-325,956	-89.21%
TOTAL	13,107,637	13,457,788	13,784,573	13,774,648	316,860	2.35%
Revenue:						
Fees	629,810	530,906	482,759	417,674	-113,232	-21.33%
State/Federal	2,716,051	2,345,015	2,620,280	2,599,574	254,559	10.86%
Local	9,761,776	10,581,867	10,681,534	10,757,400	175,533	1.66%
TOTAL	13,107,637	13,457,788	13,784,573	13,774,648	316,860	2.35%
Full-time Positions	139.5	140.5	143.5	144.5	4	2.85%

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 2017 Actual	FY 2018 Approved Budget	FY 2018 Estimated Budget	FY 2019 Adopted Budget	Increase/Decrease FY 2018 App. To FY 2019	
					Amount	%
Costs:						
Personnel	68,297	73,676	90,236	93,900	20,224	27.45%
Operating	907,320	864,419	1,117,892	864,419	0	0.00%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	975,617	938,095	1,208,128	958,319	20,224	2.16%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	244,069	240,000	251,441	240,000	0	0.00%
Local	731,548	698,095	956,687	718,319	20,224	2.90%
TOTAL	975,617	938,095	1,208,128	958,319	20,224	2.16%
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 2017 Actual	FY 2018 Approved Budget	FY 2018 Estimated Budget	FY 2019 Adopted Budget	Increase/Decrease FY 2018 App. To FY 2019	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	309,250	395,200	400,462	406,412	11,212	2.84%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	309,250	395,200	400,462	406,412	11,212	2.84%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	80,000	85,262	85,262	5,262	6.58%
Local	309,250	315,200	315,200	321,150	5,950	1.89%
TOTAL	309,250	395,200	400,462	406,412	11,212	2.84%
 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.

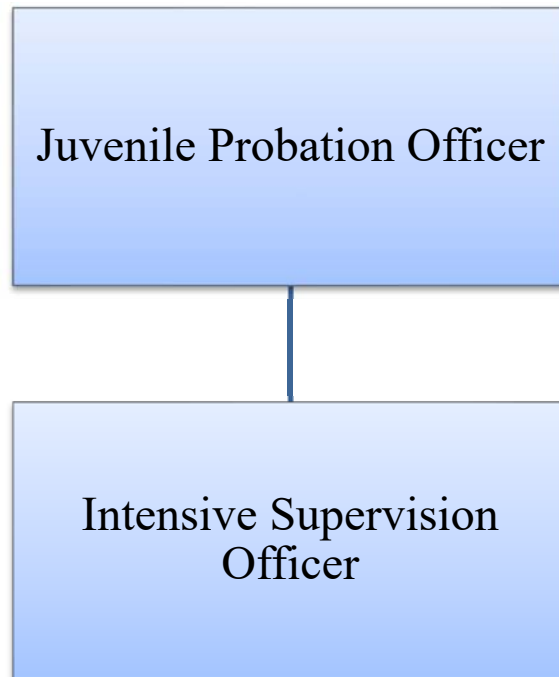
GOALS:

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

BUDGET SUMMARY:

	FY 2017 Actual	FY 2018 Approved Budget	FY 2018 Estimated Budget	FY 2019 Adopted Budget	Increase/Decrease FY 2018 App. To FY 2019	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	5,675,952	5,670,699	5,670,699	5,540,423	-130,276	-2.30%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	5,675,952	5,670,699	5,670,699	5,540,423	-130,276	-2.30%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	5,675,952	5,670,699	5,670,699	5,540,423	-130,276	-2.30%
TOTAL	5,675,952	5,670,699	5,670,699	5,540,423	-130,276	-2.30%
 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.

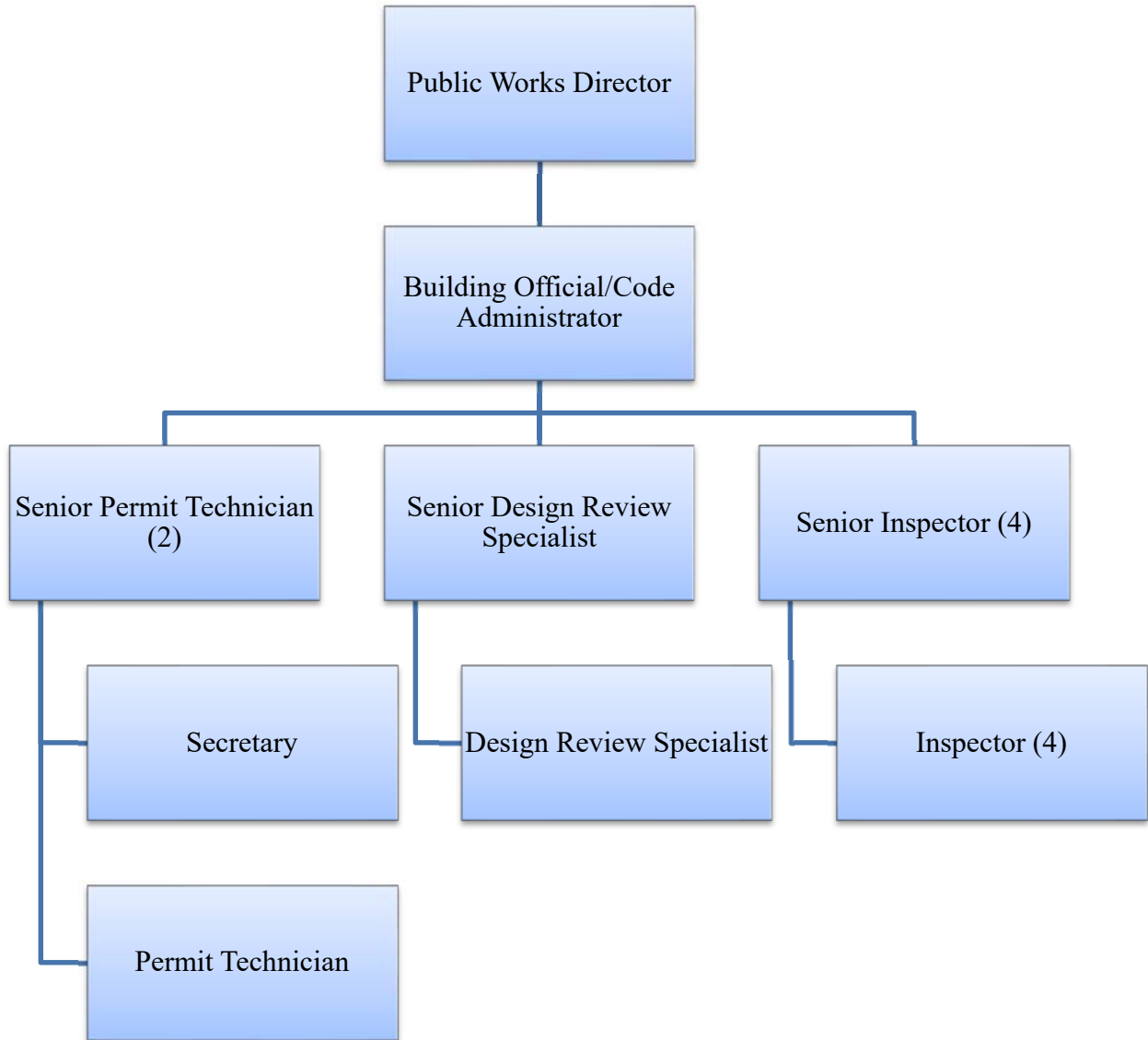
GOALS:

- 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 2017 Actual	FY 2018 Approved Budget	FY 2018 Estimated Budget	FY 2019 Adopted Budget	Increase/Decrease FY 2018 App. To FY 2019	
					Amount	%
Costs:						
Personnel	54,119	113,111	12,468	115,530	2,419	2.14%
Operating	98,837	46,100	85,336	42,145	-3,955	-8.58%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	152,956	159,211	97,804	157,675	-1,536	-0.96%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	128,358	128,358	97,804	128,358	0	0.00%
Local	24,598	30,853	0	29,317	-1,536	-4.98%
TOTAL	152,956	159,211	97,804	157,675	-1,536	-0.96%
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.

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 cross train office staff to make the permitting process more efficient and to provide excellent customer service.
- Work to improve customer service by providing alternative payment methods for customers.

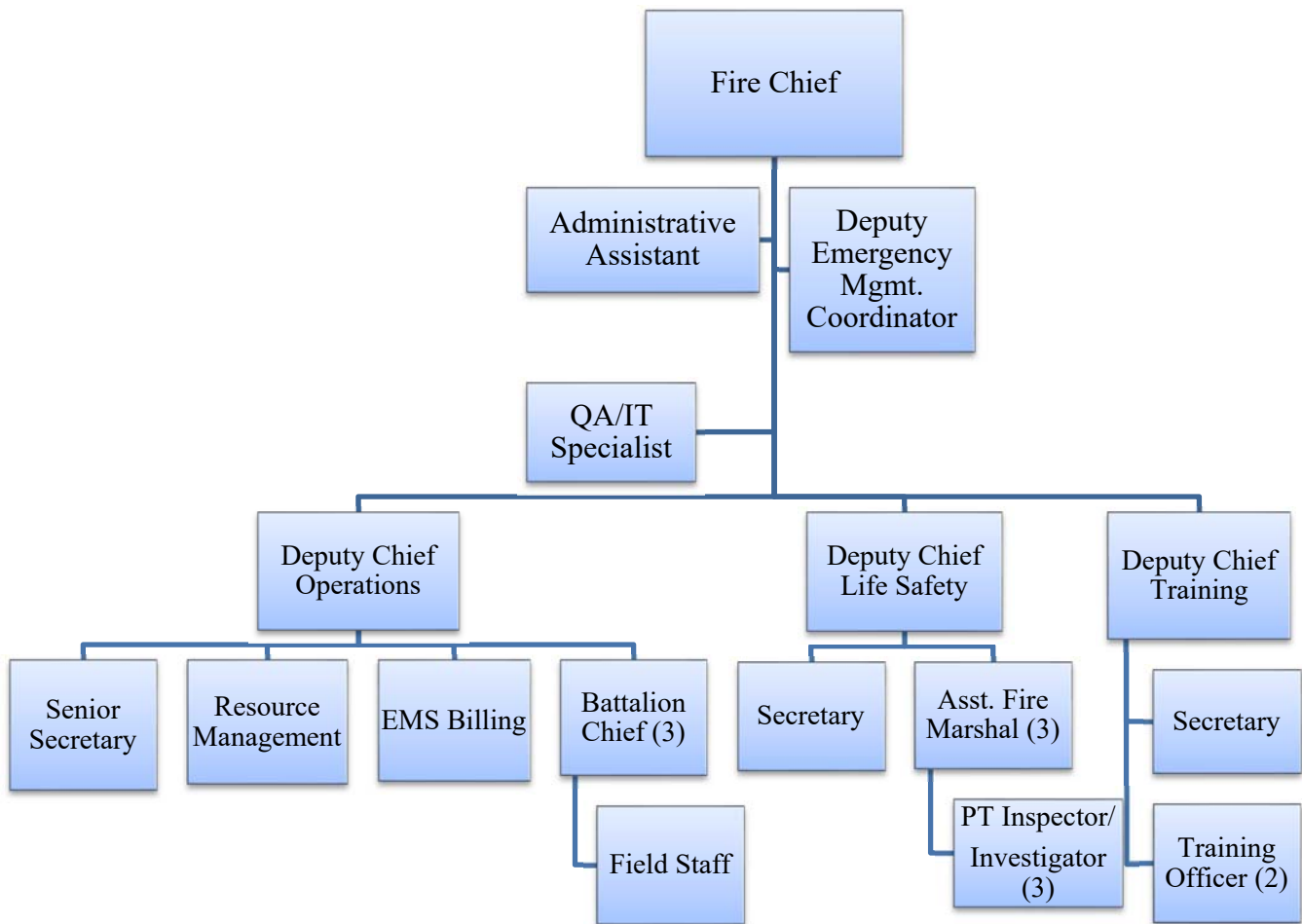
PERFORMANCE INDICATORS:

	FY 2017 Actual	FY 2018 Projected	FY 2019 Projected
Number of Inspections Performed	18,070	19,500	18,500
Number of building/zoning related permits issued	6,712	6,900	6,900
Number of failed inspections	4,503	4,700	4,700
Number of code-related FOIA inquiries per year	224	175	225
Number of code-related Property Maintenance and complaints received per year	118	150	150
Number of plans submitted for review	2,396	2,300	2,300

BUDGET SUMMARY:

	FY 2017 Actual	FY 2018 Approved Budget	FY 2018 Estimated Budget	FY 2019 Adopted Budget	Increase/Decrease FY 2018 App. To FY 2019	
					Amount	%
Costs:						
Personnel	1,089,309	1,204,420	1,140,528	1,231,467	27,047	2.25%
Operating	46,069	68,775	42,117	71,544	2,769	4.03%
Capital/Leases	76,445	30,880	30,179	2,880	-28,000	-90.67%
TOTAL	1,211,823	1,304,075	1,212,824	1,305,891	1,816	0.14%
Revenue:						
Fees	1,211,823	1,304,075	1,212,824	1,305,891	1,816	0.14%
State/Federal	0	0	0	0	0	0.00%
Local	0	0	0	0	0	0.00%
TOTAL	1,211,823	1,304,075	1,212,824	1,305,891	108,097	0.14%
Full-time Positions	14	15	15	15	0	0.00%

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 117 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 2019 expenditures increased due to the addition of twelve new firefighters, two training officers, and related equipment, with a hiring freeze on the two training officers pending the completion and review of an on-going fire and rescue study. There is also a reserve set aside in this department for an additional six firefighters and related equipment that may be allocated at a later date pending the same study. The department total decreased for FY 2019 due to \$3,000,000 being budgeted in FY 2018 to replace the Self-Contained Breathing Apparatus for all career and volunteer fire and rescue personnel. The department applied for a \$1 million federal grant but unfortunately was unsuccessful in obtaining that grant. The S.C.B.A. replacement is still taking place in FY 2018 at a slightly reduced price than originally presented.

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.
- Support the needs/requests of the 11 Fire & 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 system to provide continual evaluation of department response capabilities and the resources required to ensure an effective delivery of services.

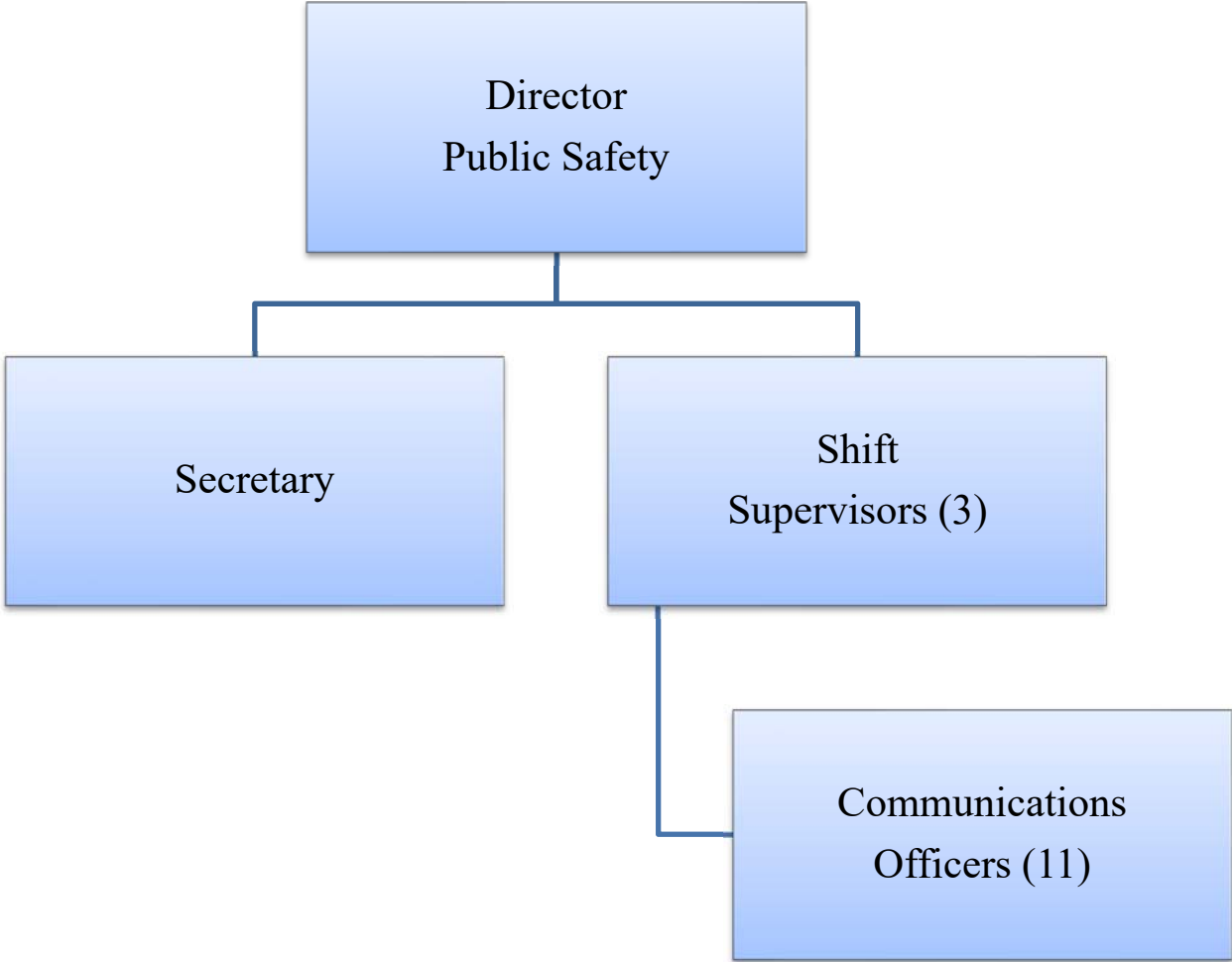
PERFORMANCE INDICATORS:

	FY 2017 Actual	FY 2018 Projected	FY 2019 Projected
Number of fire incidents	437	355	350
Number of emergency medical service incidents	7,688	9,000	8,250
Number of public service/good intent incidents	1,912	1,600	2,000
Number of Hazardous Materials incidents	161	100	100
Total Number of Calls	10,581	11,000	11,000
Number of code inspections performed	606	800	650
Number of Business, community, and other outreach events attended	154	300	175
Total number of investigations	73	60	60
Total number of permits issued	78	75	75
Total number of plans reviewed	274	350	300

BUDGET SUMMARY:

	FY 2017 Actual	FY 2018 Approved Budget	FY 2018 Estimated Budget	FY 2019 Adopted Budget	Increase/Decrease FY 2018 App. To FY 2019	
					Amount	%
Costs:						
Personnel	9,078,187	10,639,814	10,466,388	11,997,420	1,357,606	12.76%
Operating	875,905	1,086,734	619,361	1,273,671	186,937	17.20%
Capital/Leases	55,683	3,011,644	2,662,296	519,644	-2,492,000	-82.75%
TOTAL	10,009,775	14,738,192	13,748,045	13,790,735	-947,457	-6.43%
Revenue:						
Fees	596,012	506,229	673,586	394,221	-112,008	-22.13%
State/Federal	43,386	1,095,297	136,690	56,797	-1,038,500	-94.81%
Local	9,370,377	13,136,666	12,937,769	13,339,717	203,051	1.55%
TOTAL	10,009,775	14,738,192	13,748,045	13,790,735	-947,457	-6.43%
Full-time Positions	105.5	117.5	118.5	132.5	15	12.77%

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.

The 911 communications center as well the radio sites located throughout the county were upgraded during FY 2018.

GOALS:

- Develop a 5-10 year plan for improvement of the County's Communication System.
- Evaluate the text to 9-1-1 system.
- 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 2017 Actual	FY 2018 Projected	FY 2019 Projected
Average EMS call processing time (minutes)	1.29	1.15	1.15
Average Fire call processing time (minutes)	.58	.55	.55
Total calls for service – Fire and Rescue/EMS	10,581	11,146	11,146
Total calls for service – Sheriff	81,607	96,186	96,186
Percentage of emergency calls	31%	18%	35%
Percentage of emergency landline calls	11%	9%	9%
Percentage of emergency wireless calls	86%	90%	90%
Percentage of non-emergency calls	69%	86%	65%

BUDGET SUMMARY:

	FY 2017 Actual	FY 2018 Approved Budget	FY 2018 Estimated Budget	FY 2019 Adopted Budget	Increase/Decrease FY 2018 App. To FY 2019	
					Amount	%
Costs:						
Personnel	990,517	1,122,818	1,042,980	1,156,834	34,016	3.03%
Operating	256,267	263,975	274,500	350,187	86,212	32.66%
Capital/Leases	37,770	86,365	912,243	14,040	-72,325	-83.74%
TOTAL	1,284,554	1,473,158	2,229,723	1,521,061	47,903	3.25%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	70,116	69,200	67,470	251,588	182,388	263.57%
Local	1,214,438	1,403,958	2,162,253	1,269,473	-134,485	-9.58%
TOTAL	1,284,554	1,473,158	2,229,723	1,521,061	47,903	3.25%
Full-time Positions	15	16	16	16	0	0.00%

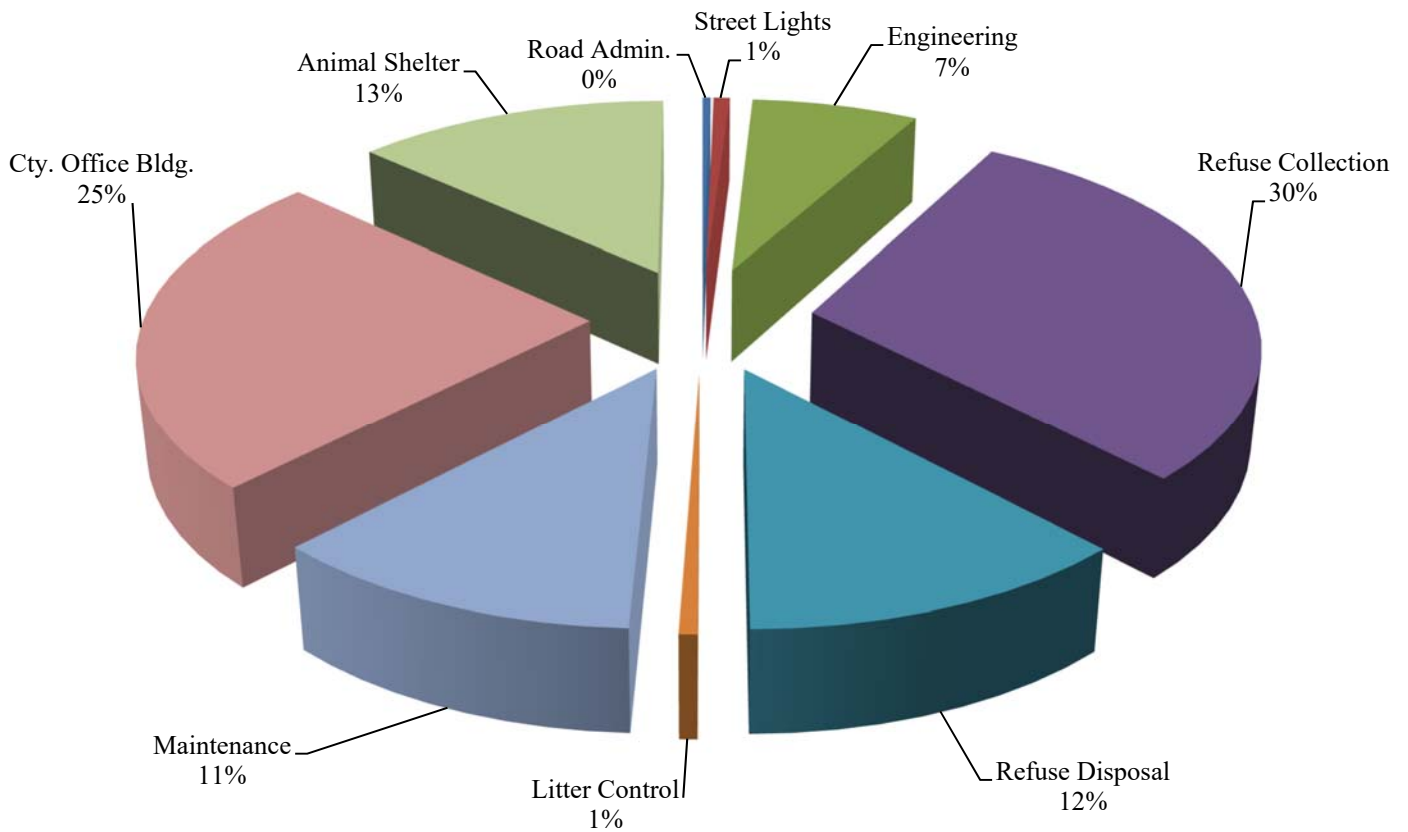
Public Works



Frederick County Animal Shelter
Winchester, Virginia
Opened 2006

Public Works

	2017 Actual	2018 Budget	2019 Adopted Budget	Increase (Decrease) FY 2018 to FY 2019	
				Amount	%
Road Administration	\$9,732	\$18,500	\$18,500	\$ 0	0.00%
Street Lights	35,808	38,160	38,160	0	0.00%
General Engineering	386,172	400,681	392,159	-8,522	-2.13%
Refuse Collection	1,196,345	1,393,372	1,667,104	273,732	19.65%
Refuse Disposal	519,821	589,464	674,400	84,936	14.41%
Litter Control	21,917	30,317	31,226	909	3.00%
Maintenance Administration	573,689	636,249	643,883	7,634	1.20%
County Office Buildings	1,250,226	1,373,618	1,374,068	450	0.03%
Animal Shelter	593,885	647,538	736,693	89,155	13.77%
PUBLIC WORKS	\$4,587,595	\$5,127,899	\$5,576,193	\$448,294	8.74%



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 almost 4,000 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 2017 Actual	FY 2018 Projected	FY 2019 Projected
# of street sign units to maintain	3,975	3,900	3,950
# of street sign units reported (including new installations county's & developers, repairs and/or replacements)	113	130	130
# of street sign units installed	113	130	130

BUDGET SUMMARY:

	FY 2017 Actual	FY 2018 Approved Budget	FY 2018 Estimated Budget	FY 2019 Adopted Budget	Increase/Decrease FY 2018 App. To FY 2019 Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	9,732	18,500	13,008	18,500	-10,000	-35.09%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	9,732	18,500	13,008	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	9,732	18,500	13,008	18,500	-10,000	-35.09%
TOTAL	9,732	18,500	13,008	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.

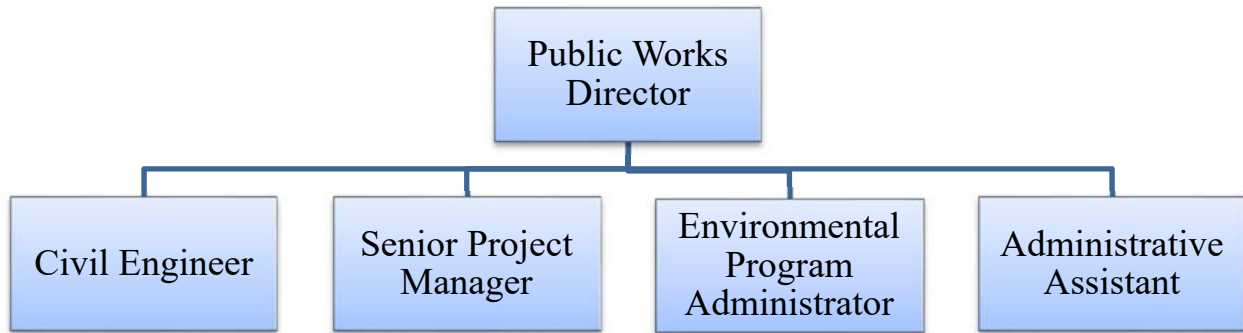
GOALS:

- Provide street lighting to the contracted neighborhoods.

BUDGET SUMMARY:

	FY 2017 Actual	FY 2018 Approved Budget	FY 2018 Estimated Budget	FY 2019 Adopted Budget	Increase/Decrease FY 2018 App. To FY 2019	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	35,808	38,160	38,117	38,160	0	0.00%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	35,808	38,160	38,117	38,160	0	0.00%
Revenue:						
Fees	35,808	38,160	38,117	38,160	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	0	0	0	0	0	0.00%
TOTAL	35,808	38,160	38,117	38,160	0	0.00%
 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. Engineering performs many functions in support of the Public Works Department and Frederick County Administration. Engineering performs plan reviews for site plans, subdivision plans, stormwater, erosion and sediment control, master plans, rezoning, single family dwellings, etc. Engineering performs project management of capital improvements related to landfill and solid waste projects, new roads, buildings, and other projects as necessary. Engineering responds to citizen complaints related to stormwater drainage issues. Engineering serves as the program authority related to stormwater management and erosion and sediment control as administered by the Virginia Department of Environmental Quality (DEQ). Engineering assists the Planning and Development Department in assessing bonds for new development with the County. Engineering assists the County Administrator and all divisions of the county government with engineering support as deemed necessary, i.e., buildings, dams, bridges, county facilities, schools, etc.

GOALS:

- Manage capital improvement projects such as new buildings, building renovations, roads, and stormwater detention structures.
- Respond to citizen complaints related to stormwater problems.
- Provide engineering support to County Administration.
- 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.
- Provide an initial stormwater permitting system under the direction of DEQ.
- Assist Planning Department in assessing bond and letter of credit amounts.

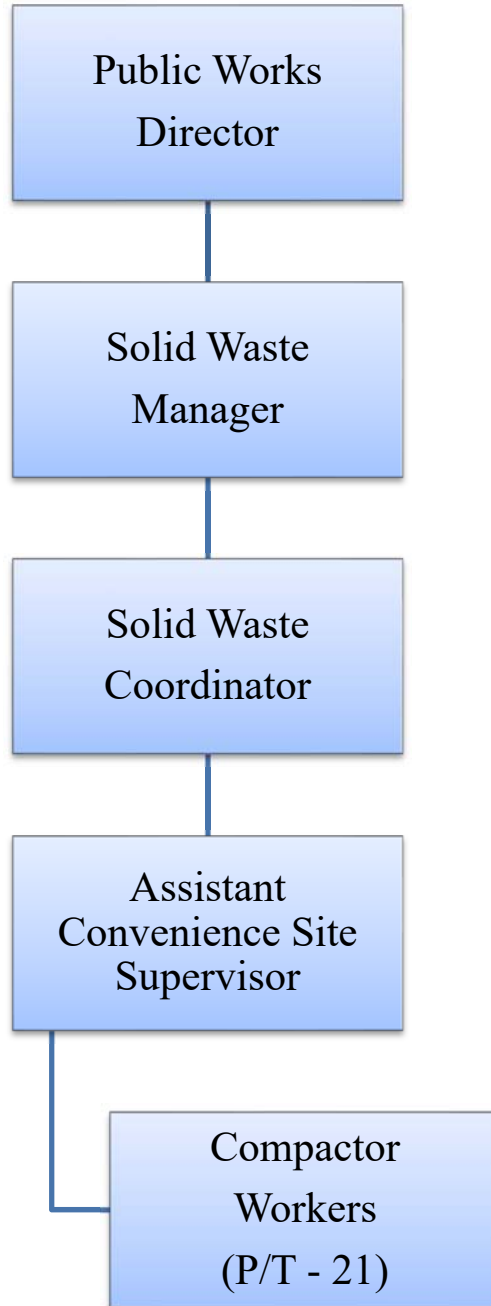
PERFORMANCE INDICATORS:

	FY 2017 Actual	FY 2018 Projected	FY 2019 Projected
Number of land disturbance permits issued	686	400	500
Number of final grading inspections performed	664	350	450
Number of residential permit applications reviewed	659	400	500
First submittal reviews (i.e., site, subdivision, rezoning, Master Development, stormwater plans and land disturbance permit applications, etc.) performed	108	50	100
Second submittal reviews (i.e., site, subdivision, rezoning, Master Development, stormwater plans and land disturbance permit applications, etc.) performed	31	25	25

BUDGET SUMMARY:

	FY 2017 Actual	FY 2018 Approved Budget	FY 2018 Estimated Budget	FY 2019 Adopted Budget	Increase/Decrease FY 2018 App. To FY 2019 Amount	%
Costs:						
Personnel	336,811	377,650	335,940	363,139	-14,511	-3.84%
Operating	23,861	23,031	17,963	29,020	5,989	26.00%
Capital/Leases	25,500	0	0	0	0	0.00%
TOTAL	386,172	400,681	353,903	392,159	-8,522	-2.13%
Revenue:						
Fees	181,644	126,150	195,837	154,500	28,350	22.47%
State/Federal	0	0	0	0	0	0.00%
Local	204,528	274,531	158,066	237,659	-36,872	-13.43%
TOTAL	386,172	400,681	353,903	392,159	-8,522	-2.13%
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.

FY 2018 estimated expenses includes the relocation of the Clearbrook Convenience Center. FY 2019 expenses include a new Assistant Convenience Site Supervisor as well as land purchase for a relocated Albin Convenience Center.

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 2017 Actual	FY 2018 Projected	FY 2019 Projected
Refuse collected and hauled (in tons)	18,166	28,246	19,256
Household material recycled (in tons)	3,092	5,540	3,100
Recycling Rate	52.5%	51%	51%
Business, community, and other public outreach audience members	5,630	2,900	3,000

BUDGET SUMMARY:

	FY 2017 Actual	FY 2018 Approved Budget	FY 2018 Estimated Budget	FY 2019 Adopted Budget	Increase/Decrease FY 2018 App. To FY 2019 Amount	%
Costs:						
Personnel	530,488	595,248	570,221	671,755	76,507	12.85%
Operating	650,632	790,784	741,030	918,609	127,825	16.16%
Capital/Leases	15,225	7,340	1,498,712	76,740	69,400	945.50%
TOTAL	1,196,345	1,393,372	2,809,963	1,667,104	273,732	19.65%
Revenue:						
Fees	301,912	272,660	287,659	277,782	5,122	1.88%
State/Federal	0	0	0	0	0	0.00%
Local	894,433	1,120,712	2,522,304	1,389,322	268,610	23.97%
TOTAL	1,196,345	1,393,372	2,809,963	1,667,104	273,732	19.65%
Full-time Positions	2	2	2	3	1	50.00%

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 2017 Actual	FY 2018 Approved Budget	FY 2018 Estimated Budget	FY 2019 Adopted Budget	Increase/Decrease FY 2018 App. To FY 2019	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	519,821	589,464	545,812	674,400	84,936	14.41%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	519,821	589,464	545,812	674,400	84,936	14.41%
Revenue:						
Fees	107,515	106,020	98,938	126,960	20,940	19.75%
State/Federal	0	0	0	0	0	0.00%
Local	412,306	483,444	446,874	547,440	63,996	13.24%
TOTAL	519,821	589,464	545,812	674,400	84,936	14.41%
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.

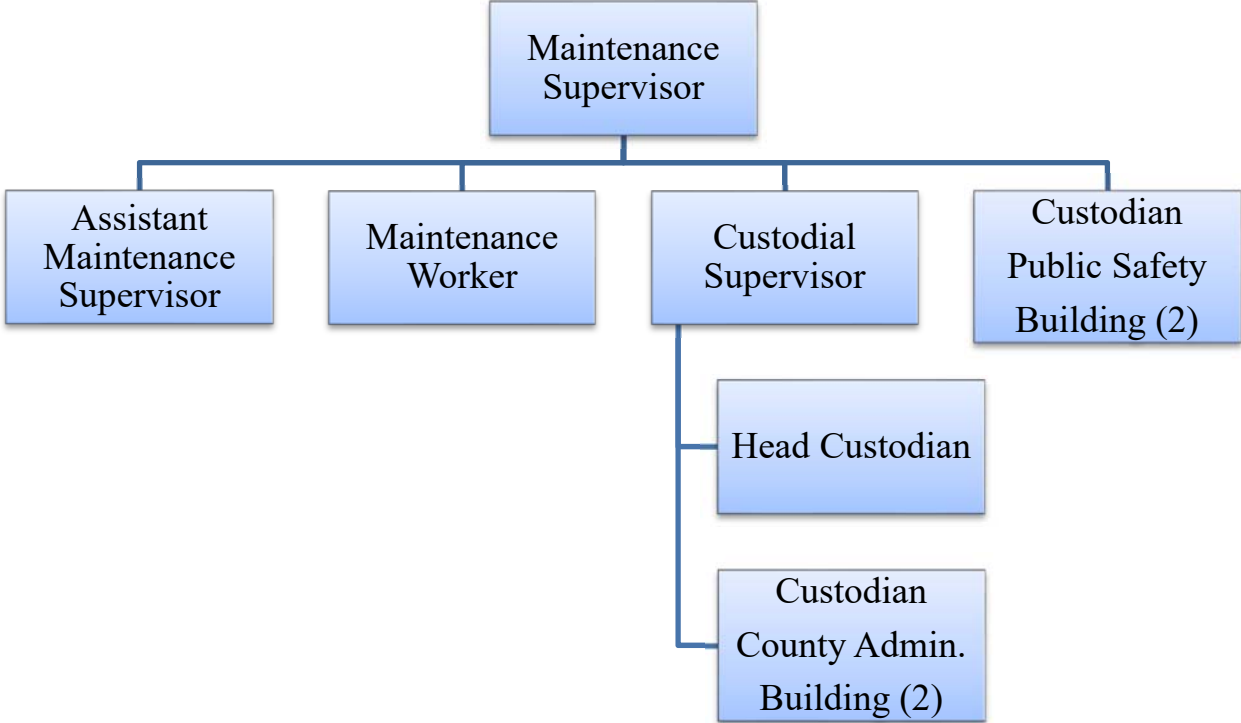
GOALS:

- 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 2017 Actual	FY 2018 Approved Budget	FY 2018 Estimated Budget	FY 2019 Adopted Budget	Increase/Decrease FY 2018 App. To FY 2019	
					Amount	%
Costs:						
Personnel	12,401	20,339	11,424	20,857	518	2.55%
Operating	9,516	9,978	3,856	10,369	391	3.92%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	21,917	30,317	15,280	31,226	909	3.00%
Revenue:						
Fees	750	0	0	0	0	0.00%
State/Federal	15,152	15,152	14,774	14,700	-452	-2.98%
Local	6,015	15,165	506	16,526	1,361	8.97%
TOTAL	21,917	30,317	15,280	31,226	909	3.00%
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 County Administration Building, the Old County Courthouse which houses the Old Courthouse Civil War Museum, the Frederick County Public Safety Building, Millwood Fire Station, Round Hill Fire Station, Bowman Library, and the Frederick County Animal Shelter.

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

GOALS:

- Provide maintenance and repair services to all building systems for the County Administration Building, Frederick County Public Safety Building, Old County Courthouse, Millwood Fire Station, Round Hill Fire Station, Bowman Library, and County Animal Shelter 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.
- Provide 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.
- Maintain HVAC and mechanical systems, lawn care equipment, and plumbing and lighting fixtures.
- Provide daily cleaning of the County Administration Building, the Old County Courthouse, and the Public Safety Building.

PERFORMANCE INDICATORS:

	FY 2017 Actual	FY 2018 Projected	FY 2019 Projected
Work Orders Processed – In-House	1,160	1,325	1,225
Work Orders Processed – School Maintenance	16	2	0

BUDGET SUMMARY:

	FY 2017 Actual	FY 2018 Approved Budget	FY 2018 Estimated Budget	FY 2019 Adopted Budget	Increase/Decrease FY 2018 App. To FY 2019	
					Amount	%
Costs:						
Personnel	562,003	622,949	593,100	630,583	7,634	1.23%
Operating	11,686	13,300	7,786	13,300	0	0.00%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	573,689	636,249	600,886	643,883	7,634	1.20%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	573,689	636,249	600,886	643,883	7,634	1.20%
TOTAL	573,689	636,249	600,886	643,883	7,634	1.20%
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 Administration Building, Old County Courthouse, the Public Safety Building, Bowman Library, and Millwood and Round Hill Fire Stations. 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.

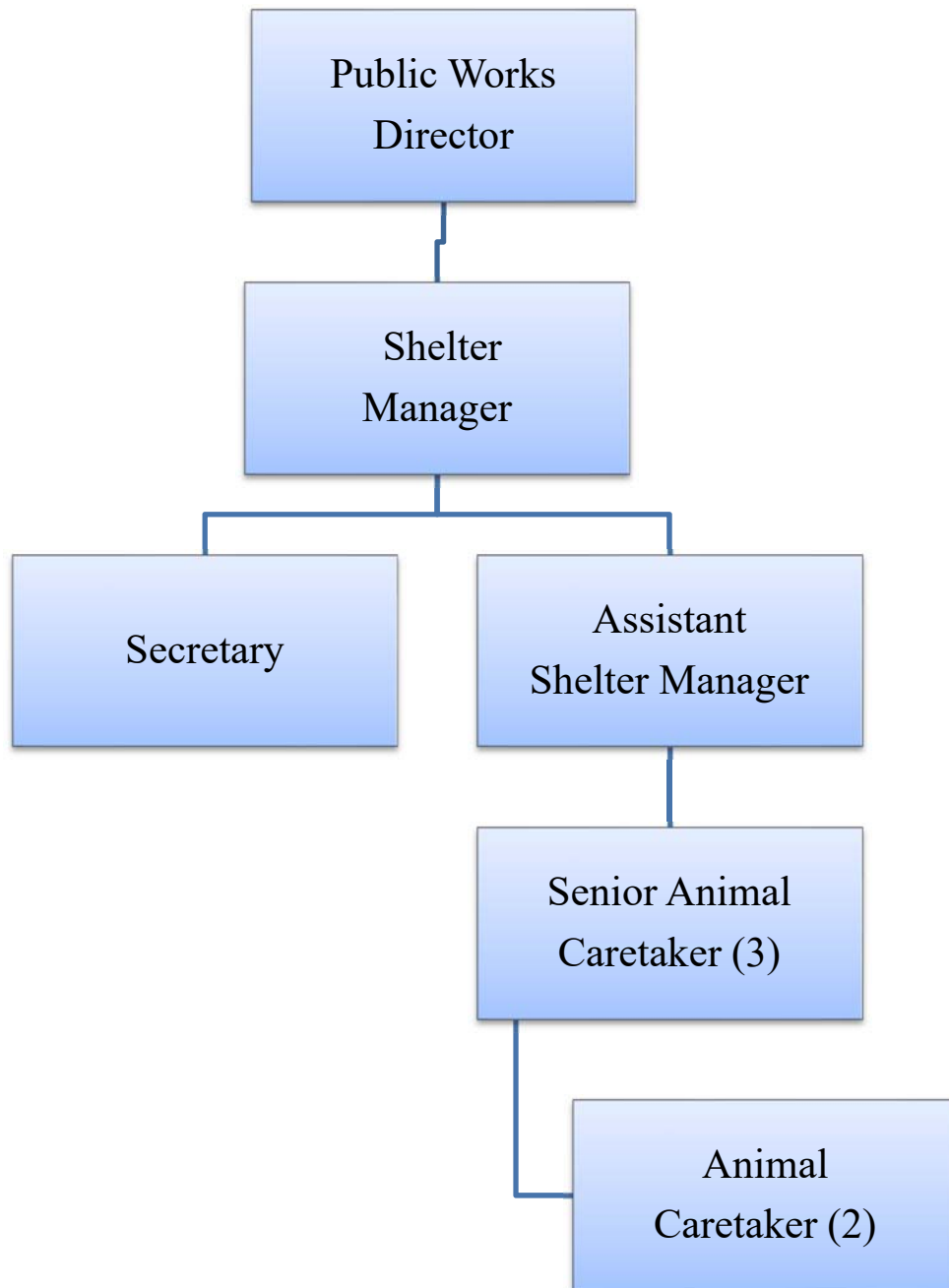
GOALS:

- 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, Bowman Library, and Millwood and Round Hill Fire Stations.
- Provide quality repair and preventative maintenance services for the best value possible.

BUDGET SUMMARY:

	FY 2017 Actual	FY 2018 Approved Budget	FY 2018 Estimated Budget	FY 2019 Adopted Budget	Increase/Decrease FY 2018 App. To FY 2019	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	1,000,428	1,333,618	997,158	1,281,068	-52,550	-3.94%
Capital/Leases	249,798	40,000	52,140	93,000	53,000	132.50%
TOTAL	1,250,226	1,373,618	1,049,298	1,374,068	450	0.03%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	1,250,226	1,373,618	1,049,298	1,374,068	450	0.03%
TOTAL	1,250,226	1,373,618	1,049,298	1,374,068	450	0.03%
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 1,000 dogs per year and 2,000 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 nor reclaimed, they are disposed of by euthanasia.

A new Animal Caretaker position was approved and added to this department for FY 2019.

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.
- Open the shelter for adoptions on Sundays.

PERFORMANCE INDICATORS:

	FY 2017 Actual	FY 2018 Projected	FY 2019 Projected
Number of dogs adopted or reclaimed	841	750	800
Adoption and reclamation rate for dogs	89%	90%	90
Number of cats adopted or reclaimed	411	300	400
Adoption and reclamation rate for cats	23%	15%	20%
Number of rabies clinics held	2	2	2
Number of animal vaccinated at rabies clinics	446	450	450
Business, community, and other public events attended	12	12	12

BUDGET SUMMARY:

	FY 2017 Actual	FY 2018 Approved Budget	FY 2018 Estimated Budget	FY 2019 Adopted Budget	Increase/Decrease FY 2018 App. To FY 2019	
					Amount	%
Costs:						
Personnel	425,565	492,155	496,512	568,215	76,060	15.45%
Operating	168,320	155,383	161,848	168,478	13,095	8.43%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	593,885	647,538	658,360	736,693	89,155	13.77%
Revenue:						
Fees	84,171	80,000	78,284	80,000	0	0.00%
State/Federal	2,236	2,010	2,168	1,995	-15	-0.75%
Local	507,478	565,528	577,908	654,698	89,170	15.77%
TOTAL	593,885	647,538	658,360	736,693	89,155	13.77%
Full-time Positions	7	7	7	8	1	14.29%

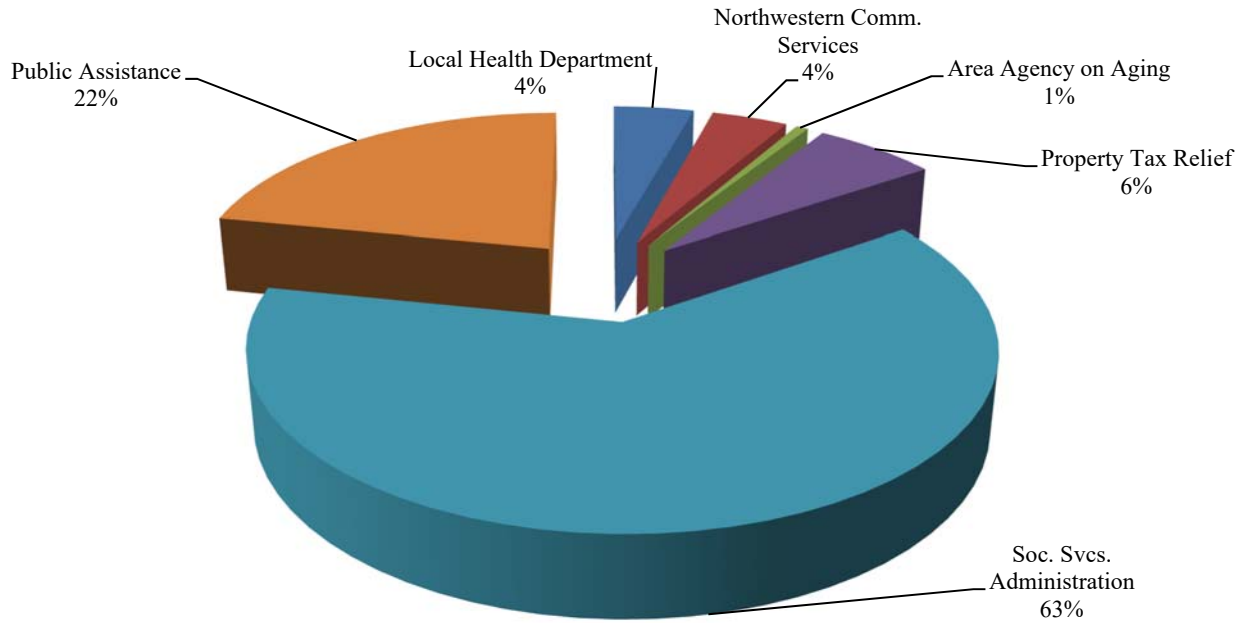
Health & Welfare



Winchester Medical Center
Winchester, Virginia
Established 1903

Health and Welfare

	2017 Actual	2018 Budget	2019 Adopted Budget	Increase (Decrease) FY 2018 to FY 2019	
				Amount	%
Local Health Department	\$393,867	\$398,774	\$416,243	\$17,469	4.38%
Northwestern Comm. Services	343,440	377,784	396,673	18,889	5.00%
Area Agency on Aging	63,000	63,000	63,000	0	0.00%
Property Tax Relief	598,373	540,000	640,000	100,000	18.52%
Social Services. Administration	5,124,987	5,685,801	6,135,497	449,696	7.91%
Public Assistance	1,978,367	2,207,317	2,136,250	-71,067	-3.22%
HEALTH AND WELFARE	\$8,502,034	\$9,272,676	\$9,787,663	\$514,987	5.55%



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 2017 Actual	FY 2018 Approved Budget	FY 2018 Estimated Budget	FY 2019 Adopted Budget	Increase/Decrease FY 2018 App. To FY 2019	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	393,867	398,774	398,774	416,243	17,469	4.38%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	393,867	398,774	398,774	416,243	17,469	4.38%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	393,867	398,774	398,774	416,243	17,469	4.38%
TOTAL	393,867	398,774	398,774	416,243	17,469	4.38%
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 2017 Actual	FY 2018 Approved Budget	FY 2018 Estimated Budget	FY 2019 Adopted Budget	Increase/Decrease	
					FY 2018 App. Amount	To FY 2019 %
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	343,440	377,784	377,784	396,673	18,889	5.00%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	343,440	377,784	377,784	396,673	18,889	5.00%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	343,440	377,784	377,784	396,673	18,889	5.00%
TOTAL	343,440	377,784	377,784	396,673	18,889	5.00%
 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 2017 Actual	FY 2018 Approved Budget	FY 2018 Estimated Budget	FY 2019 Adopted Budget	Increase/Decrease FY 2018 App. To FY 2019	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	63,000	63,000	63,000	63,000	0	0.00%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	63,000	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	63,000	63,000	63,000	63,000	0	0.00%
TOTAL	63,000	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.

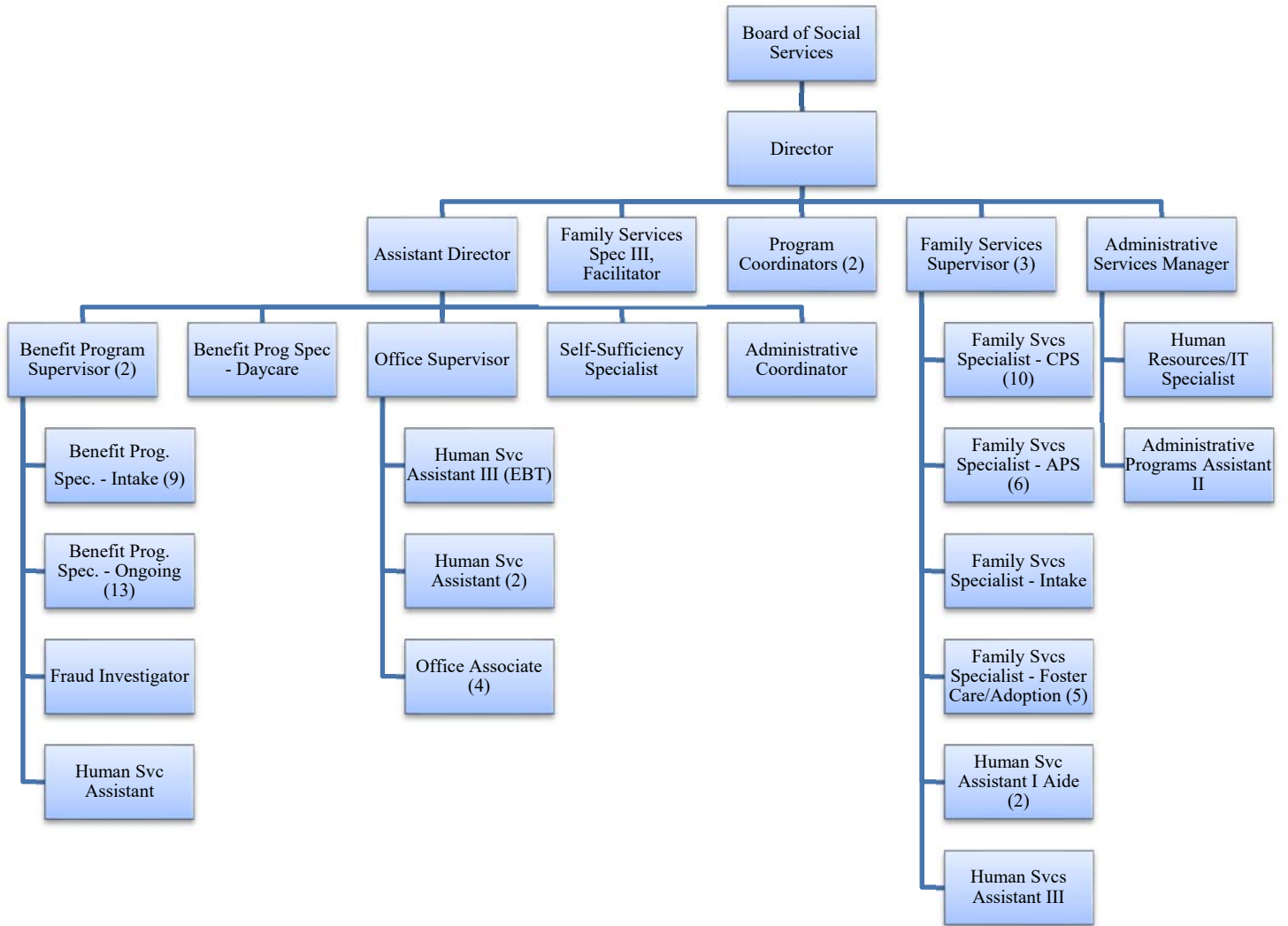
GOALS:

- 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 2017 Actual	FY 2018 Approved Budget	FY 2018 Estimated Budget	FY 2019 Adopted Budget	Increase/Decrease FY 2018 App. To FY 2019	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	598,373	540,000	540,000	640,000	100,000	18.52%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	598,373	540,000	540,000	640,000	100,000	18.52%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	598,373	540,000	540,000	640,000	100,000	18.52%
TOTAL	598,373	540,000	540,000	640,000	100,000	18.52%
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 two new positions being added after the budget adoption in FY 2018 as well as one new Family Services Specialist approved and added for FY 2019, 3% combined merit/COLA budgeted for FY 2019 and health insurance increases.

GOALS:

- Establish ongoing training program for both the management team and staff to address issues regarding communication, mindfulness, team building, and developing relationships.
- Focus on identifying and then delivering the best customer service possible for clients from the office support unit to eligibility and service units.
- Continue to re-evaluate agency work flow and assess what departments are struggling with work flow issues and re-focus resources in those areas.
- Implement a plan that will ensure worker safety.

DEPARTMENTAL ACCOMPLISHMENTS:

- Successfully transitioned from State IT support to a shared support model working with County IT to reconfigure all desktops, laptops, and tablets and switch all users to the County exchange server.
- Assumed fiscal and supervisory responsibility for the CFW (Clarke, Frederick, Winchester) Foster Families Program.
- Hired four new staff members and redesigned the former multi-purpose room by adding cubicles in order to accommodate the new staff.
- Hired outside consultants to train staff on effective Safety Plan writing and facilitation of team meetings.
- Eligibility successfully transitioned to individual caseloads from the banked caseload model. Transition was seamless and more efficient given the fact that all programs are now maintained within a single database (VaCMS).

BUDGET SUMMARY:

	FY 2017 Actual	FY 2018 Approved Budget	FY 2018 Estimated Budget	FY 2019 Adopted Budget	Increase/Decrease FY 2018 App. To FY 2019	
					Amount	%
Costs:						
Personnel	4,556,663	5,062,746	5,077,614	5,531,637	468,891	9.26%
Operating	311,007	366,455	326,566	347,260	-19,195	-5.24%
Capital/Leases	257,317	256,600	259,672	256,600	0	0.00%
TOTAL	5,124,987	5,685,801	5,663,852	6,135,497	449,696	7.91%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	2,856,923	2,864,765	3,096,544	3,073,741	208,976	7.29%
Local	2,268,064	2,821,036	2,567,308	3,061,756	240,720	8.53%
TOTAL	5,124,987	5,685,801	5,663,852	6,135,497	449,696	7.91%
Full-time Positions	70	72	72	73	1	1.39%

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:

- Increase recruitment activity to add to the number of resource families available for placement of foster children in the community.
- Continue working with the Community Coalition that deals with the opioid crisis to strategize on ways to handle the increasing numbers of families affected by the crisis.
- Continue to offer assistance to members of Frederick County with job searching and interviewing skills through the Community Career Connections Center that is run by the VIEW worker.
- Identify and support implementation of new information technology methods to assist workers with more efficient ways to document case information out in the field.
- Increase use of internships through collaboration with local universities as a means to assist with agency work flow and also help develop students as they enter the workforce.

PERFORMANCE INDICATORS:

	FY 2017 Actual	FY 2018 Projected	FY 2019 Projected
Number of children served in Foster Care during year	49	65	55
Percent of children discharged to permanency during the fiscal year	96.8%	94%	95%
Number of VIEW clients served	30	50	40
Number of valid complaints of child abuse/neglect received	509	900	735
% valid CPS reports where response was made w/in priority response time	73.8%	90%	90%
Number of children receiving on-going child protective services	97	125	125
Percent of children who were diverted from foster care	97%	90%	90%
Number of complaints of Adult Abuse/Neglect/Exploitation received	413	425	440
% valid APS reports where response made w/in assigned response time	95.25%	94%	95%
Number of SNAP applications	2,085	2,200	2,100
% timeliness of SNAP application processing	N/A*	98%	98%
Number of TANF applications	469	450	450
% timeliness of TANF application processing	N/A*	98%	98%
Number of Medicaid applications	2,845	3,500	3,000
Average monthly caseload	7,400	7,500	7,500
% statistics for SNAP and TANF are unavailable due to system conversion mid-year			

BUDGET SUMMARY:

	FY 2017 Actual	FY 2018 Approved Budget	FY 2018 Estimated Budget	FY 2019 Adopted Budget	Increase/Decrease	
					FY 2018 App. Amount	To FY 2019 %
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	1,978,367	2,207,317	1,922,197	2,136,250	-71,067	-3.22%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	1,978,367	2,207,317	1,922,197	2,136,250	-71,067	-3.22%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	1,884,006	2,058,812	1,829,447	2,003,884	-54,928	-2.67%
Local	94,361	148,505	92,750	132,366	-16,139	-10.87%
TOTAL	1,978,367	2,207,317	1,922,197	2,136,250	-71,067	-3.22%
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 2017 Actual	FY 2018 Approved Budget	FY 2018 Estimated Budget	FY 2019 Adopted Budget	Increase/Decrease FY 2018 App. To FY 2019	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	78,819	76,320	76,320	81,080	4,760	6.24%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	78,819	76,320	76,320	81,080	4,760	6.24%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	78,819	76,320	76,320	81,080	4,760	6.24%
TOTAL	78,819	76,320	76,320	81,080	4,760	6.24%
Full-time Positions	0	0	0	0	0	0.00%

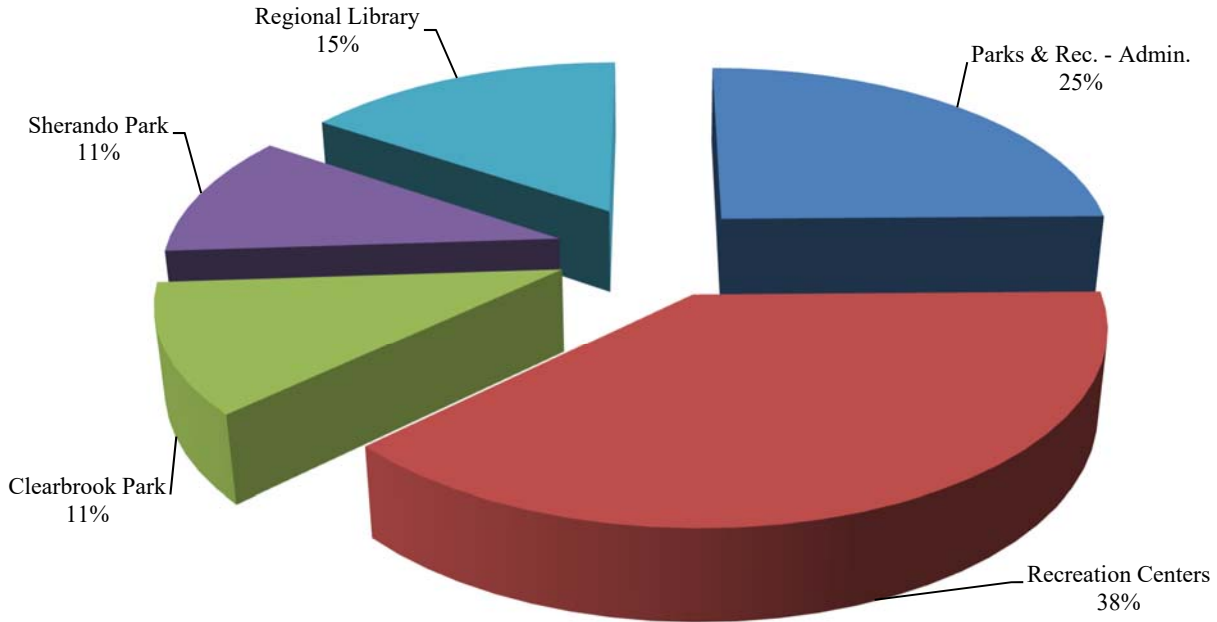
Parks, Recreation & Cultural



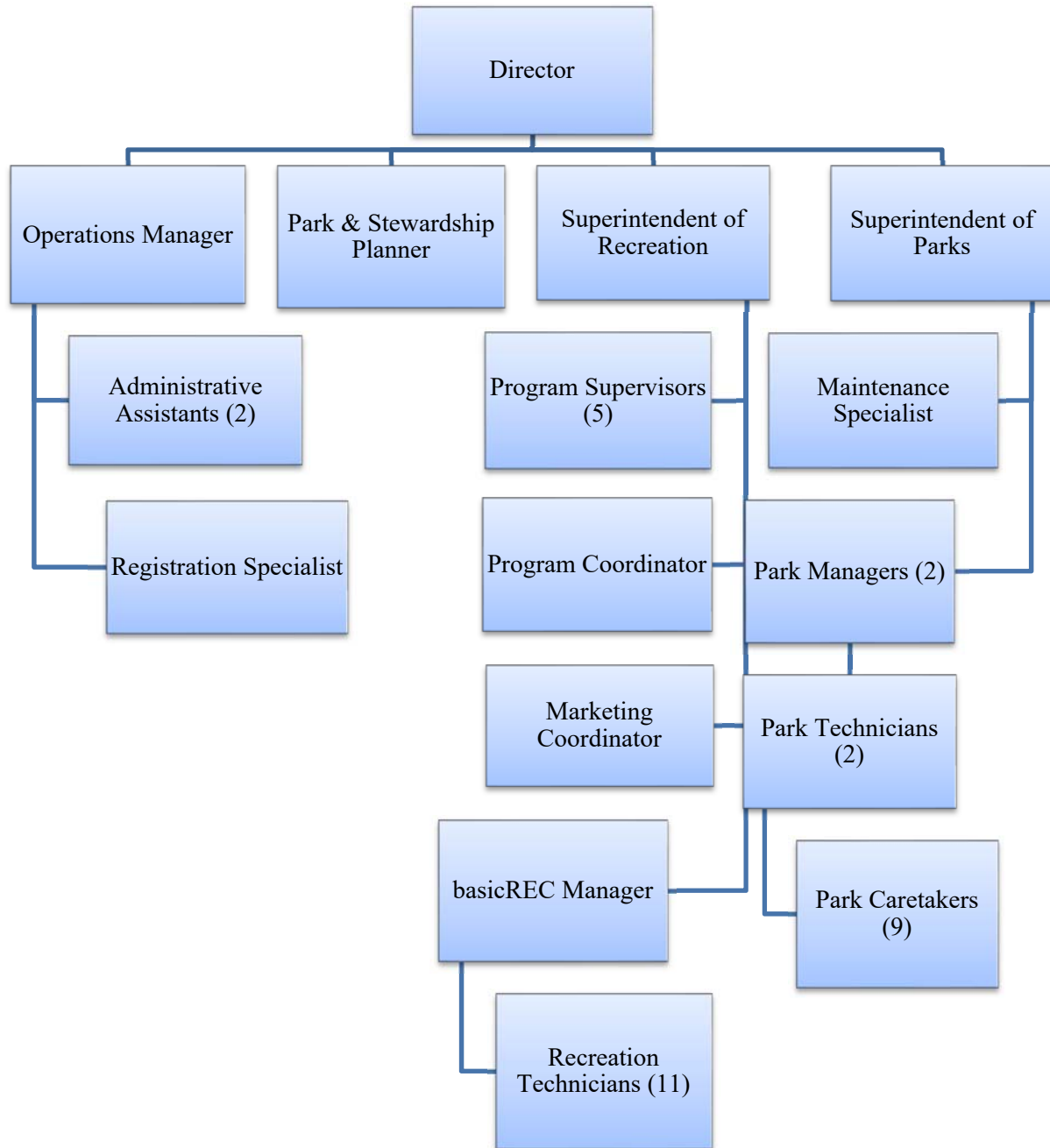
Clearbrook Park
Clearbrook, Virginia

Parks, Recreation & Cultural

	2017 Actual	2018 Budget	2019 Adopted Budget	Increase (Decrease) FY 2018 to FY 2019	
				Amount	%
Parks & Rec. – Admin.	\$668,114	\$1,086,658	\$1,845,871	\$759,213	69.87%
Parks Maintenance	1,118,088	0	0	0	0.00%
Recreation Centers	2,505,863	2,712,360	2,841,132	128,772	4.75%
Clearbrook Park	414,702	829,854	825,715	-4,139	-0.50%
Sherando Park	461,755	778,774	790,418	11,644	1.50%
Regional Library	942,357	1,087,901	1,153,332	65,431	6.01%
PARKS, RECREATION & CULTURAL	\$6,110,879	\$6,495,547	\$7,456,468	\$960,921	14.79%



Parks and Recreation



PARKS AND RECREATION - ADMINISTRATION

7101

DESCRIPTION:

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

One major change for FY 2019 in this budget is the inclusion of the State portion of a possible grant to be awarded for the Abrams Creek Greenway trail Phase 1. If the department is awarded this grant, proffer monies will then be disbursed to cover the local portion of the project. Another change is the reclassification of a Registration Specialist to a Recreation Technician position and moved to the Recreation Centers budget.

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 2017 Actual	FY 2018 Projected	FY 2019 Projected
% transactions using P-Card	67%	85%	85%
Site Plan reviews by staff	12	18	16
Parks & Rec Policy Revisions	15	5	15
Donations received in \$	\$58,314	\$59,715	\$69,640
Number of Volunteers	380	250	400
Miles of Shared Use Trails	--	5.85	6.2
Miles of Mountain Bike Trails	--	4.5	4

BUDGET SUMMARY:

	FY 2017 Actual	FY 2018 Approved Budget	FY 2018 Estimated Budget	FY 2019 Adopted Budget	Increase/Decrease FY 2018 App. To FY 2019	
					Amount	%
Costs:						
Personnel	498,738	888,649	857,068	846,043	-42,606	-4.79%
Operating	164,389	193,118	303,454	203,127	10,009	5.18%
Capital/Leases	4,987	4,891	4,476	796,701	791,810	16189.12%
TOTAL	668,114	1,086,658	1,164,998	1,845,871	759,213	69.87%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	791,120	791,120	100.00%
Local	668,114	1,086,658	1,164,998	1,054,751	-31,907	-2.94%
TOTAL	668,114	1,086,658	1,164,998	1,845,871	759,213	69.87%
Full-time Positions	6	10	9	9	-1	-10.00%

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 2017 Actual	FY 2018 Projected	FY 2019 Projected
Number of acres maintained	654	--	--
Number of locations maintained	31	--	--
Number of Playgrounds maintained	7	--	--
Number of athletic field preparations	1,070	--	--
Miles of Shared Use Trails	3.5	--	--
Miles of Mountain Bike Trails	3	--	--
Winter Wonderland Attendance	32,494	--	--

BUDGET SUMMARY:

	FY 2017 Actual	FY 2018 Approved Budget	FY 2018 Estimated Budget	FY 2019 Adopted Budget	Increase/Decrease FY 2018 App. To FY 2019	
					Amount	%
Costs:						
Personnel	954,581	0	0	0	0	0.00%
Operating	68,864	0	0	0	0	0.00%
Capital/Leases	94,643	0	0	0	0	0.00%
TOTAL	1,118,088	0	0	0	0	0.00%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	1,118,088	0	0	0	0	0.00%
TOTAL	1,118,088	0	0	0	0	0.00%
 Full-time Positions	 16	 0	 0	 0	 0	 0.00%

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, Senior Programs, and promotion of the Parks and Recreation Department.

GOALS:

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

PERFORMANCE INDICATORS:

	FY 2017 Actual	FY 2018 Projected	FY 2019 Projected
Number of Programs Offered	162	166	168
Number of Program Participants	75,499	77,686	78,000
Average daily attendance at basicREC	575	550	600
Average daily attendance at Camp basicREC	268	250	270
Number of large special events	9	10	12
Number of Special Olympics registrations	297	290	325
Number of E-Mail Blasts	7,450	30	8,500
Number of Facebook fans	8,626	9,500	10,000
Winter Wonderland Attendance	--	35,000	35,000

BUDGET SUMMARY:

	FY 2017 Actual	FY 2018 Approved Budget	FY 2018 Estimated Budget	FY 2019 Adopted Budget	Increase/Decrease FY 2018 App. To FY 2019	
					Amount	%
Costs:						
Personnel	1,929,599	1,944,308	2,000,616	2,024,514	80,206	4.13%
Operating	576,264	768,052	516,900	816,618	48,566	6.32%
Capital/Leases	0	0	22,712	0	0	0.00%
TOTAL	2,505,863	2,712,360	2,540,228	2,841,132	128,772	4.75%
Revenue:						
Fees	2,210,630	2,592,471	2,224,608	2,604,843	12,372	0.48%
State/Federal	0	0	0	0	0	0.00%
Local	295,233	119,889	315,620	236,289	116,400	97.09%
TOTAL	2,505,863	2,712,360	2,540,228	2,841,132	128,772	4.75%
Full-time Positions	18	18	19	19	1	5.56%

CLEARBROOK PARK

7109

DESCRIPTION:

The Clearbrook Park budget contains all the necessary funds to maintain and revenue for Clearbrook Park, the funds for Frederick Heights Park, Reynolds Store Playground, and Snowden Bridge Park (undeveloped), the expenses and revenue for the outdoor grounds of eleven Frederick County Public Schools, two other Frederick County Public School buildings, and the Old Frederick County Courthouse lawn.

FY 2018 expenses include funds approved after the budget adoption for the Frederick Heights Park project.

GOALS:

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

PERFORMANCE INDICATORS:

	FY 2017 Actual	FY 2018 Projected	FY 2019 Projected
Number of acres maintained	--	222.5	189.4
Number of locations maintained	--	18	18
Number of Playgrounds maintained	--	4	4
Number of athletic field preparations	--	409	495

BUDGET SUMMARY:

	FY 2017 Actual	FY 2018 Approved Budget	FY 2018 Estimated Budget	FY 2019 Adopted Budget	Increase/Decrease FY 2018 App. To FY 2019	
					Amount	%
Costs:						
Personnel	198,735	578,686	563,940	563,446	-15,240	-2.63%
Operating	186,127	246,518	186,917	254,969	8,451	3.43%
Capital/Leases	29,840	4,650	228,941	7,300	2,650	56.99%
TOTAL	414,702	829,854	979,798	825,715	-4,139	-0.50%
Revenue:						
Fees	267,684	245,000	247,931	252,950	7,950	3.24%
State/Federal	0	0	0	0	0	0.00%
Local	147,018	584,854	731,867	572,765	-12,089	-2.07%
TOTAL	414,702	829,854	979,798	825,715	-4,139	-0.50%
Full-time Positions	0	7	7	7	0	0.00%

SHERANDO PARK

7110

DESCRIPTION:

The Sherando Park budget contains all the necessary funds to maintain and revenue for Sherando Park, the funds for Rose Hill Park, the expenses and revenue for the outdoor grounds of eight Frederick County Public Schools and one Frederick County Public Schools facility, and funds for the Frederick County Public Safety Building outdoor grounds, and Warrior Drive Right-Of-Way.

FY 2018 expenses include funds approved after the budget adoption for the Northwest Sherando Park construction to include trails, parking, and restroom facilities.

GOALS:

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

PERFORMANCE INDICATORS:

	FY 2017 Actual	FY 2018 Projected	FY 2019 Projected
Number of acres maintained	--	464.5	464.5
Number of locations maintained	--	13	13
Number of Playgrounds maintained	--	3	3
Number of athletic field preparations	--	481	600

BUDGET SUMMARY:

	FY 2017 Actual	FY 2018 Approved Budget	FY 2018 Estimated Budget	FY 2019 Adopted Budget	Increase/Decrease FY 2018 App. To FY 2019	
					Amount	%
Costs:						
Personnel	156,826	522,501	483,444	530,505	8,004	1.53%
Operating	207,022	252,073	213,945	252,763	690	0.27%
Capital/Leases	97,907	4,200	635,704	7,150	2,950	70.24%
TOTAL	461,755	778,774	1,333,093	790,418	11,644	1.50%
Revenue:						
Fees	199,538	226,400	233,078	233,900	7,500	3.31%
State/Federal	0	0	0	0	0	0.00%
Local	262,217	552,374	1,100,015	556,518	4,144	0.75%
TOTAL	461,755	778,774	1,333,093	790,418	11,644	1.50%
Full-time Positions	0	6	6	6	0	0.00%

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 2017 Actual	FY 2018 Approved Budget	FY 2018 Estimated Budget	FY 2019 Adopted Budget	Increase/Decrease FY 2018 App. To FY 2019	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	942,357	1,087,901	1,087,901	1,153,332	65,431	6.01%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	942,357	1,087,901	1,087,901	1,153,332	65,431	6.01%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	942,357	1,087,901	1,087,901	1,153,332	65,431	6.01%
TOTAL	942,357	1,087,901	1,087,901	1,153,332	65,431	6.01%
Full-time Positions	0	0	0	0	0	0.00%

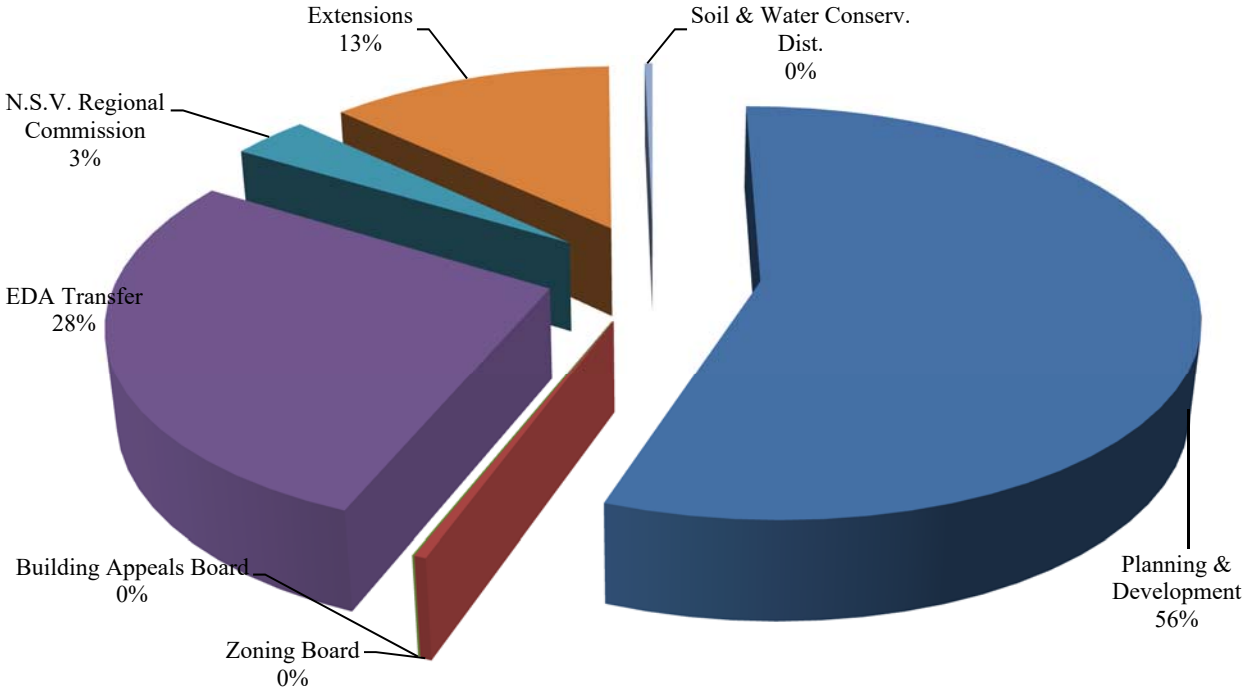
Community Development



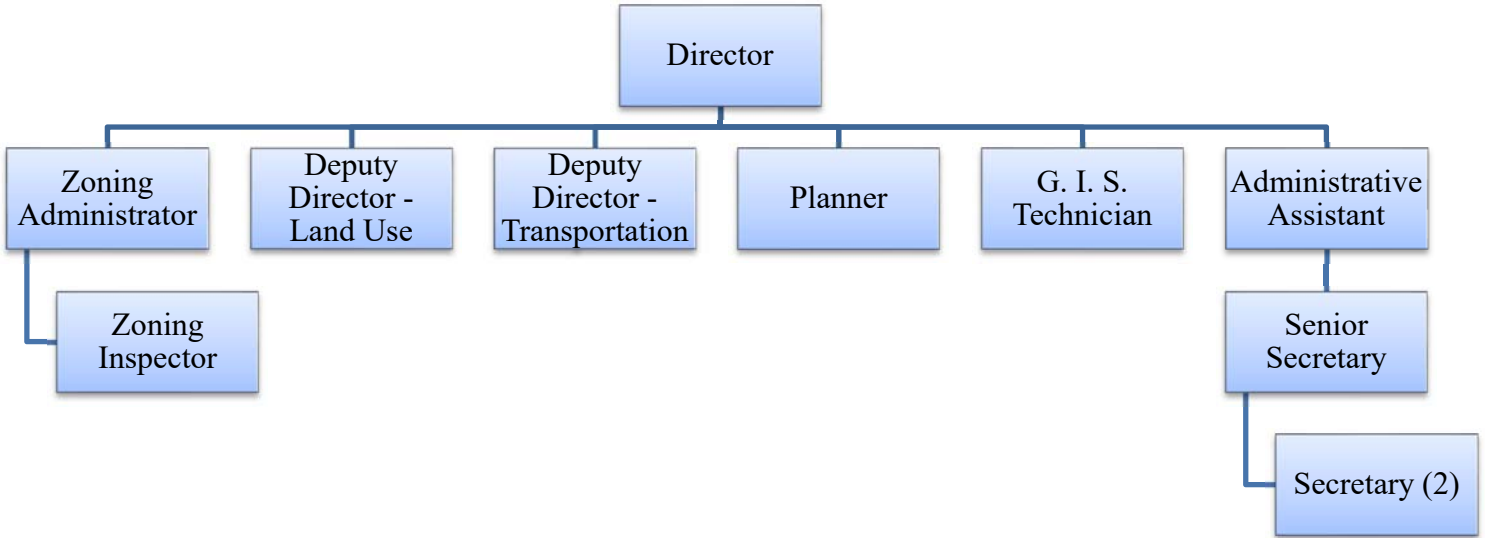
Mary Jane and James L. Bowman Library
Stephens City, Virginia
Opened July 2001

Community Development

	2017 Actual	2018 Budget	2019 Adopted Budget	Increase (Decrease) FY 2018 to FY 2019 Amount	%
Planning & Development	\$1,043,068	\$1,097,998	\$1,146,840	\$48,842	4.45%
EDA Transfer	1,052,745	582,770	571,282	-11,488	-1.97%
Zoning Board	3,583	6,013	7,821	1,808	30.07%
Building Appeals Board	0	561	561	0	0.00%
N.S.V. Regional Commission	45,915	58,359	70,351	11,992	20.55%
Soil & Water Conservation	7,000	7,000	7,000	0	0.00%
Extension	234,153	251,216	259,446	8,230	3.28%
COMMUNITY DEVELOPMENT	\$2,386,464	\$2,003,917	\$2,063,301	\$59,384	2.96%



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 2017 Actual	FY 2018 Projected	FY 2019 Projected
Number of rezoning applications reviewed	5	8	7
Number of master development plans reviewed	6	4	5
Number of site development plans reviewed	42	40	41
Number of conditional use permits and variances	13	12	13
Number of subdivision plans reviewed	6	6	6
Number of lots platted	200	200	200
Number of zoning violations	120	120	120
Number of Planning Commission meetings held and supported	14	24	24

BUDGET SUMMARY:

	FY 2017 Actual	FY 2018 Approved Budget	FY 2018 Estimated Budget	FY 2019 Adopted Budget	Increase/Decrease FY 2018 App. To FY 2019	
					Amount	%
Costs:						
Personnel	988,809	1,017,703	1,051,188	1,062,545	44,842	4.41%
Operating	54,259	80,295	31,695	84,295	4,000	4.98%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	1,043,068	1,097,998	1,082,883	1,146,840	48,842	4.45%
Revenue:						
Fees	431,526	350,496	440,197	373,521	23,025	6.57%
State/Federal	0	0	0	0	0	0.00%
Local	611,542	747,502	642,686	773,319	25,817	3.45%
TOTAL	1,043,068	1,097,998	1,082,883	1,146,840	48,842	4.45%
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 2018, \$2,000,000 in EDA Incentive Funds were transferred from the General Fund. This was the local match for EDA Incentive Funds received from the state through the Community Opportunities Fund to assist in the expansion at the Navy Federal Credit Union Processing Center.

BUDGET SUMMARY:

	FY 2017 Actual	FY 2018 Approved Budget	FY 2018 Estimated Budget	FY 2019 Adopted Budget	Increase/Decrease FY 2018 App. To FY 2019	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	1,052,745	582,770	2,582,780	571,282	-11,488	-1.97%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	1,052,745	582,770	2,582,780	571,282	-11,488	-1.97%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	1,052,745	582,770	2,582,780	571,282	-11,488	-1.97%
TOTAL	1,052,745	582,770	2,582,780	571,282	-11,488	-1.97%
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 2017 Actual	FY 2018 Approved Budget	FY 2018 Estimated Budget	FY 2019 Adopted Budget	Increase/Decrease FY 2018 App. To FY 2019	
					Amount	%
Costs:						
Personnel	1,227	2,713	2,228	4,521	1,808	66.64%
Operating	2,356	3,300	2,100	3,300	0	0.00%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	3,583	6,013	4,328	7,821	1,808	30.07%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	3,583	6,013	4,328	7,821	1,808	30.07%
TOTAL	3,583	6,013	4,328	7,821	1,808	30.07%
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 2017 Actual	FY 2018 Approved Budget	FY 2018 Estimated Budget	FY 2019 Adopted Budget	Increase/Decrease FY 2018 App. To FY 2019	
					Amount	%
Costs:						
Personnel	0	161	0	161	0	0.00%
Operating	0	400	0	400	0	0.00%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	0	561	0	561	0	0.00%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	0	561	0	561	0	0.00%
TOTAL	0	561	0	561	0	0.00%
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 2017 Actual	FY 2018 Approved Budget	FY 2018 Estimated Budget	FY 2019 Adopted Budget	Increase/Decrease FY 2018 App. To FY 2019	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	45,915	58,359	58,359	70,351	11,992	20.55%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	45,915	58,359	58,359	70,351	11,992	20.55%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	45,915	58,359	58,359	70,351	11,992	20.55%
TOTAL	45,915	58,359	58,359	70,351	11,992	20.55%
 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.

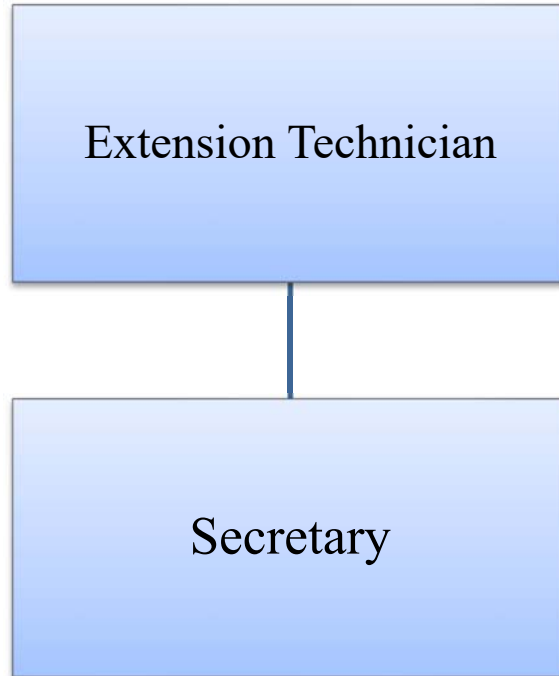
GOALS:

- 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 2017 Actual	FY 2018 Approved Budget	FY 2018 Estimated Budget	FY 2019 Adopted Budget	Increase/Decrease FY 2018 App. To FY 2019	
					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 2017 Actual	FY 2018 Projected	FY 2019 Projected
Number of youth enrolled in full-time membership with a 4-H Club	423	425	430
Number of youth receiving 4-H programming outside of a 4-H Club	3,231	3,000	3,500
Number of face-to-face financial education contacts	3,112	3,100	3,200
Number of teaching opportunities with individuals regarding consumer and environmental horticulture*	11,096	12,000	12,250
Number of agricultural programs participants*	6,105	5,250	5,250
Number of participants attending food, nutrition, and health programs*	3,814	4,000	4,100

*compile figures from all counties in Planning District 7

BUDGET SUMMARY:

	FY 2017 Actual	FY 2018 Approved Budget	FY 2018 Estimated Budget	FY 2019 Adopted Budget	Increase/Decrease FY 2018 App. To FY 2019	
					Amount	%
Costs:						
Personnel	139,832	144,908	147,060	149,276	4,368	3.01%
Operating	92,737	104,644	92,993	108,506	3,862	3.69%
Capital/Leases	1,584	1,664	1,584	1,664	0	0.00%
TOTAL	234,153	251,216	241,637	259,446	8,230	3.28%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	234,153	251,216	241,637	259,446	8,230	3.28%
TOTAL	234,153	251,216	241,637	259,446	8,230	3.28%
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:

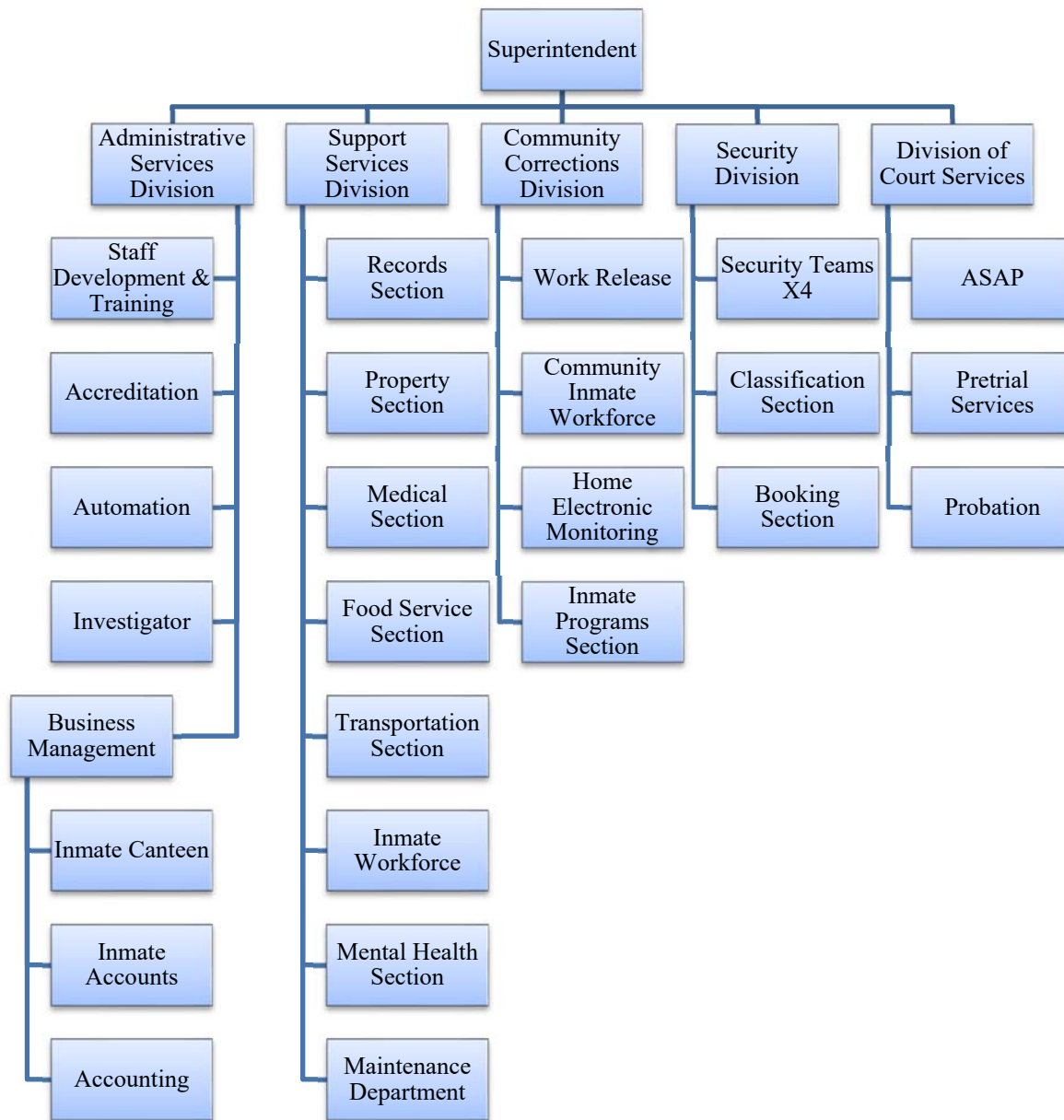
	FY 2017 Actual	FY 2018 Approved Budget	FY 2018 Estimated Budget	FY 2019 Adopted Budget	Increase/Decrease FY 2018 App. To FY 2019 Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	93,557,341	104,229,201	105,226,183	103,628,595	-600,606	-0.58%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	93,557,341	104,229,201	105,226,183	103,628,595	-600,606	-0.58%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	93,557,341	104,229,201	105,226,183	103,628,595	-600,606	-0.58%
TOTAL	93,557,341	104,229,201	105,226,183	103,628,595	-600,606	-0.58%
 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 are supported by the localities, whereas Probation is supported by Client Supervision Fees and Drug Testing Fees.

After the budget adoption in April, the Jail Board voted to eliminate the Assistant Superintendent position that was proposed for FY 2019, thus reducing the total Jail budget to \$22,667,902. This action will reduce Frederick County’s share by \$74,938.

GOALS:

- Complete the upgrade of all facilities security infrastructure.
- Initiate video visitation which will allow host of integration, advancement, and enhance security.
- Have Career Readiness Certificate Program operational.
- Install Dynamic Imaging/installation of Microsoft sequel.
- Implement a nursing career advancement program.
- Deploy inmate tablets.

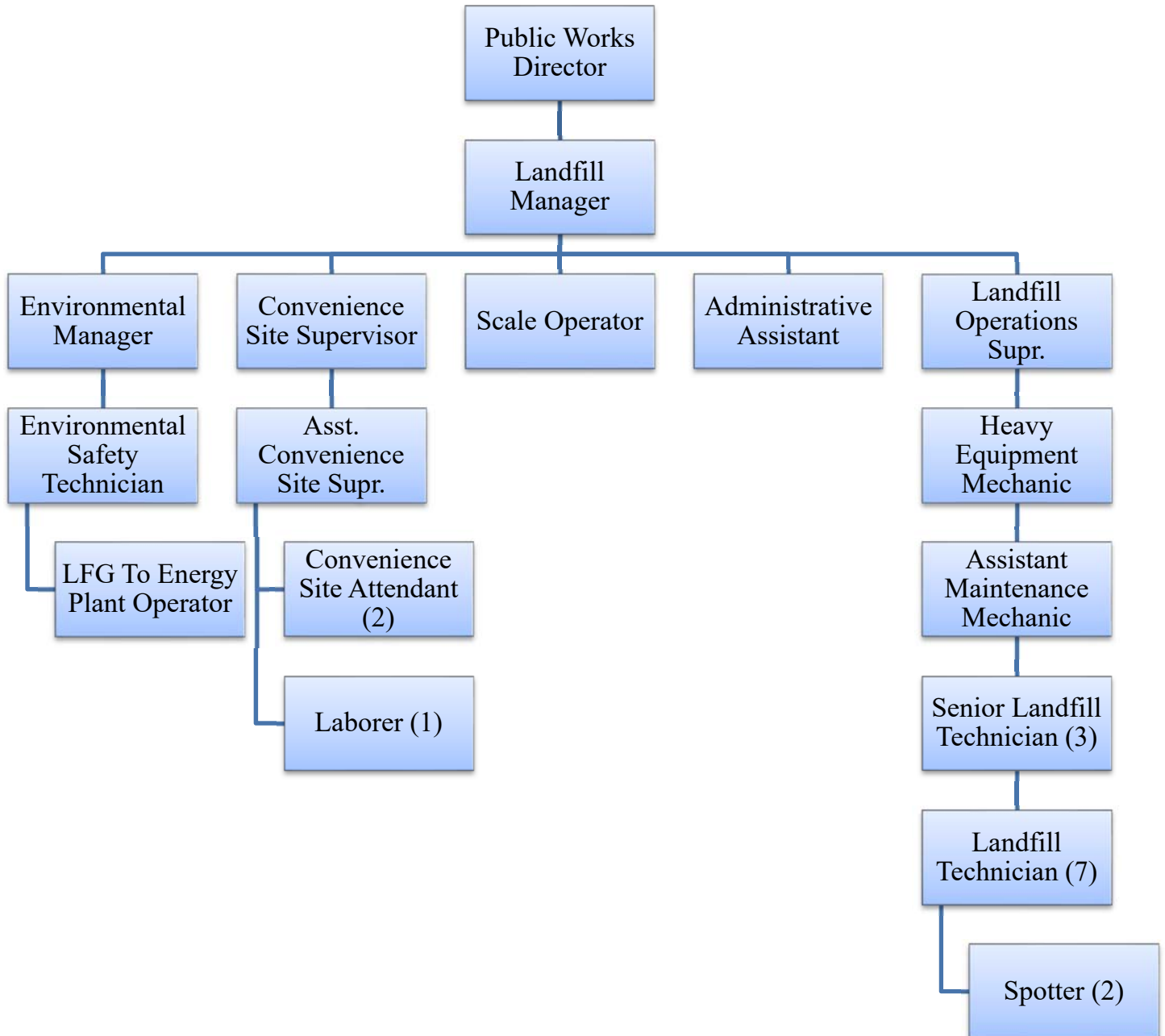
PERFORMANCE INDICATORS:

	FY 2017 Actual	FY 2018 Projected	FY 2019 Projected
# of acts of institutional violence	36	64	50
Average weekly cost to feed inmates	\$18,024	\$21,845	\$20,557
Inmate/inmate assaults	34	50	42
Inmate/officer assaults	2	14	8
% of Dept. of Corrections standards in total or partial compliance	In Compliance	In Compliance	In Compliance
Cases Referred (Probation Program)	312	444	444
Community Service Hours Performed (Probation Program)	9,034.50	12,500	12,500
Court Costs Paid (Probation Program)	\$63,597	\$45,000	\$45,000
Restitution Paid (Probation Program)	\$6,022	\$8,000	\$8,000
Client Supervision Days (Probation Program)	82,709	102,120	102,120

BUDGET SUMMARY:

	FY 2017 Actual	FY 2018 Approved Budget	FY 2018 Estimated Budget	FY 2019 Adopted Budget	Increase/Decrease	
					FY 2018 App. To FY 2019 Amount	%
Costs:						
Personnel	14,210,142	15,886,420	15,275,628	16,270,651	384,231	2.42%
Operating	5,646,441	6,373,007	5,827,144	6,399,875	26,868	0.42%
Capital/Leases	206,420	104,410	97,498	118,650	14,240	13.64%
TOTAL	20,063,003	22,363,837	21,200,270	22,789,176	425,339	1.90%
Revenue:						
Fees	1,119,190	1,056,763	972,053	1,077,225	20,462	1.94%
State/Federal	7,385,680	7,173,869	7,103,009	7,303,700	129,831	1.81%
Local	12,290,423	14,133,205	13,125,208	14,408,251	275,046	1.95%
TOTAL	20,795,293	22,363,837	21,200,270	22,789,176	425,339	1.90%
Full-time Positions	203	208	201	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.
- Work with local wastewater treatment plants to improve sludge management procedures.
- Increase safety awareness of all landfill employees and continuing education of operators.
- Begin preliminary base grade excavation for construction Phase 3 Cell A MSW Landfill cell.
- Modify leachate system to better manage collection, treatment, and disposal.
- Maintain and expand landfill gas collection system as needed to maximize collection efficiency.
- Expand landfill gas perimeter monitoring network around CDD landfill to maintain compliance.
- Conduct major overhaul of both Jenbacher engines to maintain manufacturer warranties.
- Maximize electrical production off of landfill gas collected.
- Strive for waste reduction through recycling, composting, brush grinding, tire shredding, etc.

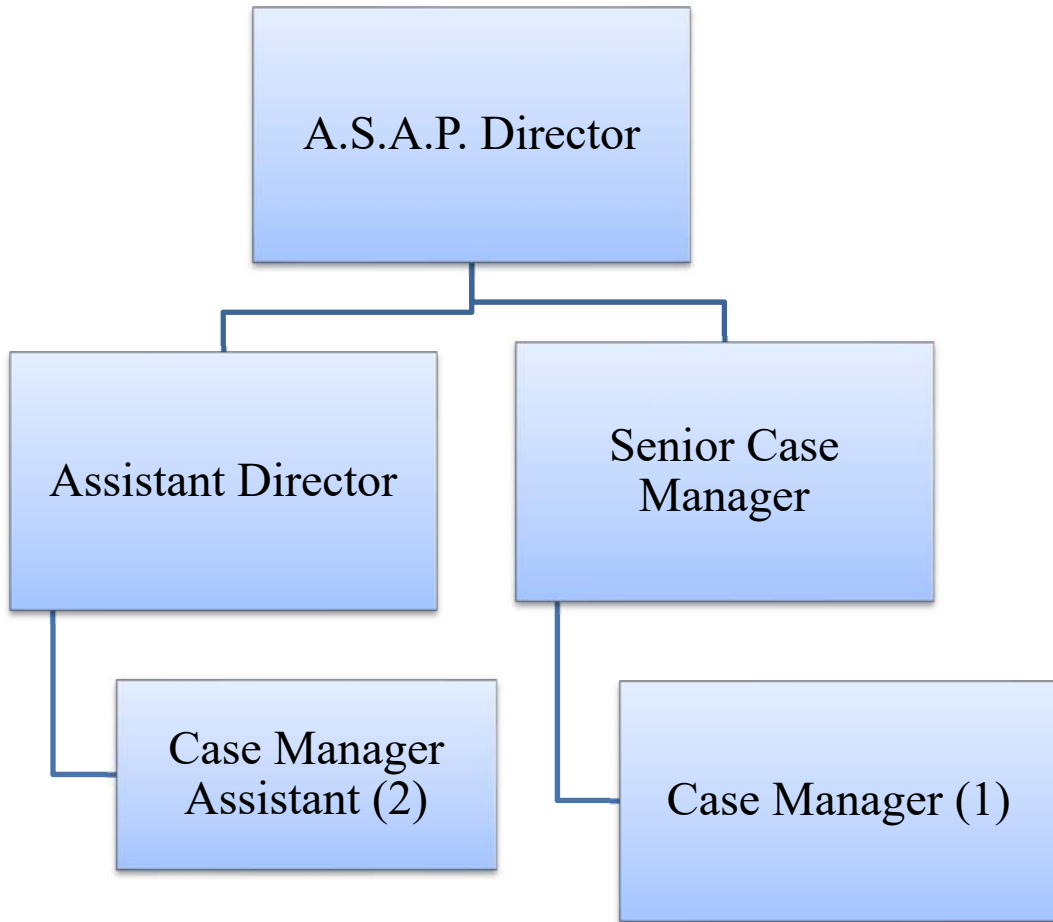
PERFORMANCE INDICATORS:

	FY 2017 Actual	FY 2018 Projected	FY 2019 Projected
Tons of waste weighed and disposed	167,617	160,000	170,000
Megawatt/hours of power generated from Gas to Energy Plant	11,989	10,512	10,512
Gallons of pretreated leachate collected and discharged	16,492,000	20,000,000	20,000,000
Tons of scrap metal recycled	1,294	800	1,000
Tons of household hazardous waste collected	67	100	100
Tons of tires processed to rubber chips	1,205	1,100	1,100
Tons of yard waste processed to mulch	5,778	7,500	6,000

BUDGET SUMMARY:

	FY 2017 Actual	FY 2018 Approved Budget	FY 2018 Estimated Budget	FY 2019 Adopted Budget	Increase/Decrease FY 2018 App. To FY 2019	
					Amount	%
Costs:						
Personnel	1,906,723	2,063,983	1,830,552	2,080,625	16,642	0.81%
Operating	2,087,508	2,857,258	1,938,374	3,316,513	459,255	16.07%
Capital/Leases	2,378,516	4,811,000	3,905,081	2,105,000	-2,706,000	-56.25%
TOTAL	6,372,747	9,732,241	7,674,007	7,502,138	-2,230,103	-22.91%
Revenue:						
Fees	7,338,267	6,734,695	7,674,007	7,471,939	737,244	10.95%
State/Federal	0	0	0	0	0	0.00%
Local/Reserves	0	2,997,546	0	30,199	-2,967,347	-98.99%
TOTAL	7,338,267	9,732,241	7,674,007	7,502,138	-2,230,103	-22.91%
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.

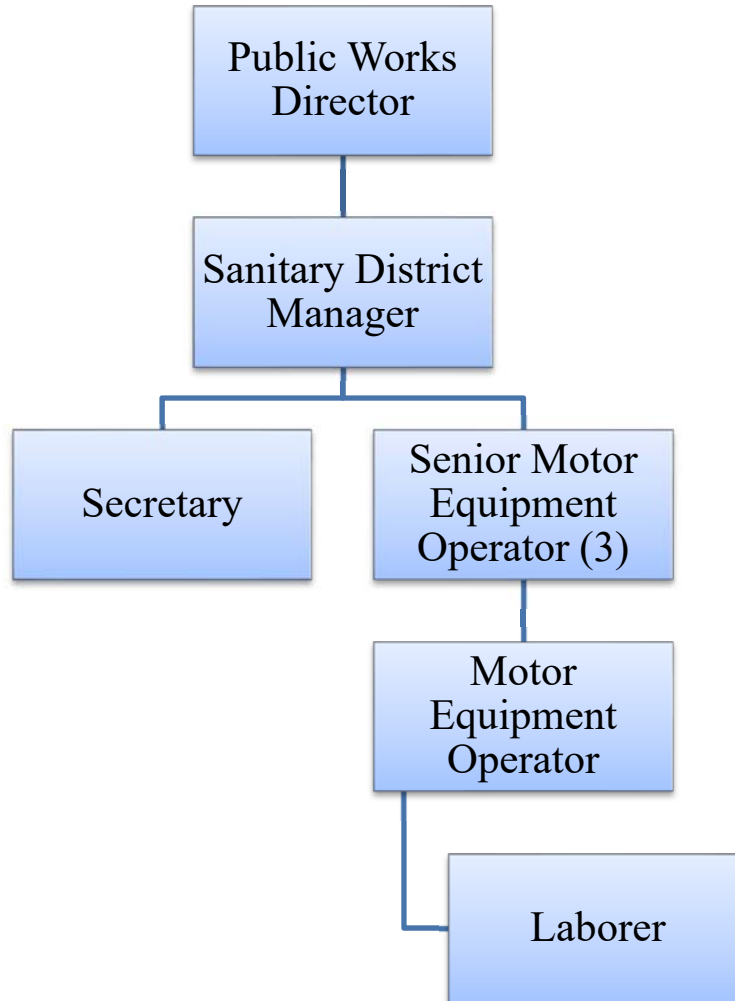
PERFORMANCE INDICATORS:

	FY 2017 Actual	FY 2018 Projected	FY 2019 Projected
DUI Referrals	892	980	815
Young Offender Referrals	67	110	65
First Offender Drug Program Referrals	281	329	278
Driver Improvement Clinic Referrals	0	0	0
Habitual Offender Evaluations	72	58	67

BUDGET SUMMARY:

	FY 2017 Actual	FY 2018 Approved Budget	FY 2018 Estimated Budget	FY 2019 Adopted Budget	Increase/Decrease FY 2018 App. To FY 2019 Amount	%
Costs:						
Personnel	504,771	569,451	472,353	490,043	-79,408	-13.94%
Operating	55,995	65,995	53,514	57,305	-8,690	-13.17%
Capital/Leases	16,038	16,000	15,156	15,000	-1,000	-6.25%
TOTAL	576,804	651,446	541,023	562,348	-89,098	-13.68%
Revenue:						
Fees	531,937	651,446	541,023	551,634	-99,812	-15.32%
State/Federal	0	0	0	0	0	0.00%
Local/Reserves	44,867	0	0	10,714	10,714	100.00%
TOTAL	576,804	651,446	541,023	562,348	-89,098	-13.68%
Full-time Positions	8	8	7	6	-2	-25.00%

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.

Most of the increase for FY 2019 is associated with expenses for road maintenance.

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.

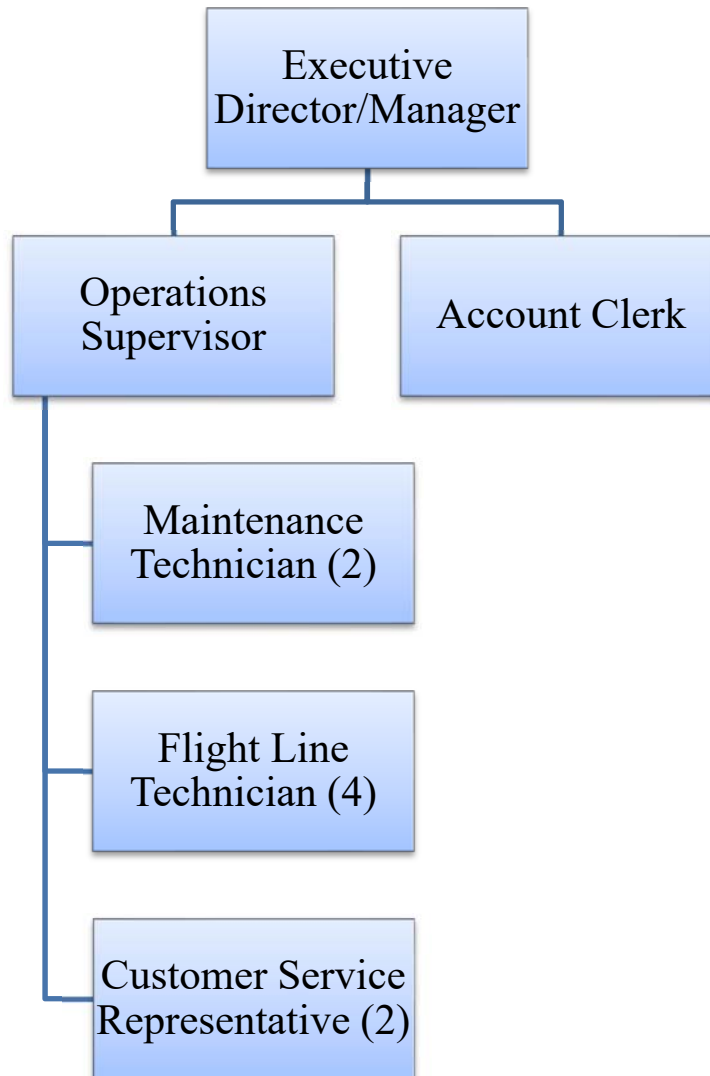
DEPARTMENTAL ACCOMPLISHMENTS:

- Performed tar and chip treatment on 7.41 miles of trails throughout Shawneeland.
- Staff has cut back trees, brush and intersections on 20 miles of roadway. The staff upgraded 25 miles of ditches and shoulders on the roadways. Also, about 990 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, one 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 and installed 200 new street signs.

BUDGET SUMMARY:

	FY 2017 Actual	FY 2018 Approved Budget	FY 2018 Estimated Budget	FY 2019 Adopted Budget	Increase/Decrease FY 2018 App. To FY 2019	
					Amount	%
Costs:						
Personnel	437,502	462,822	453,456	475,521	12,699	2.74%
Operating	387,754	491,838	314,862	576,570	84,732	17.23%
Capital/Leases	0	3,000	0	33,000	30,000	1000.00%
TOTAL	825,256	957,660	768,318	1,085,091	127,431	13.31%
Revenue:						
Fees	759,453	697,180	768,318	707,260	10,080	1.45%
State/Federal	0	0	0	0	0	0.00%
Local	65,803	260,480	0	377,831	117,351	45.05%
TOTAL	825,256	957,660	768,318	1,085,091	127,431	13.31%
Full-time Positions	7	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 are provided as a proprietary exclusive right by the Airport Authority to ensure that a desirable level of service is maintained. Essential aircraft products and services include the sale of fuel and oil products, catering, aircraft parking and storage, and ground transportation on a twenty-four hour basis.

GOALS:

- Provide a safe, efficient and modern air transportation facility.
- Provide access to 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.

BUDGET SUMMARY:

	FY 2017 Actual	FY 2018 Approved Budget	FY 2018 Estimated Budget	FY 2019 Adopted Budget	Increase/Decrease FY 2018 App. To FY 2019	
					Amount	%
Costs:						
Personnel	702,221	749,073	745,968	774,317	25,244	3.37%
Operating	678,559	717,910	661,523	787,475	69,565	9.69%
Capital/Leases	97,486	88,975	86,652	84,650	-4,325	-4.86%
TOTAL	1,478,266	1,555,958	1,494,143	1,646,442	90,484	5.82%
Revenue:						
Fees	1,276,482	1,360,223	1,314,217	1,465,765	105,542	7.76%
State/Federal	27,240	22,580	6,146	21,060	-1,520	-6.73%
Local	174,544	173,155	173,780	159,617	-13,538	-7.82%
TOTAL	1,478,266	1,555,958	1,494,143	1,646,442	90,484	5.82%
 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.

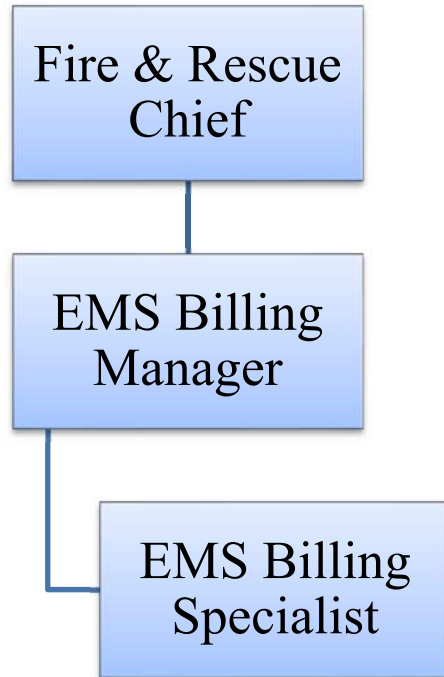
GOALS:

- To successfully retire the debt on the spillway project.

BUDGET SUMMARY:

	FY 2017 Actual	FY 2018 Approved Budget	FY 2018 Estimated Budget	FY 2019 Adopted Budget	Increase/Decrease	
					FY 2018 App. Amount	To FY 2019 %
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	35,364	41,340	41,340	41,340	0	0.00%
Capital/Leases	736,826	738,658	738,658	738,658	0	0.00%
TOTAL	772,190	779,998	779,998	779,998	0	0.00%
Revenue:						
Fees	979,992	779,998	983,548	779,998	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	0	0	0	0	0	0.00%
TOTAL	979,992	779,998	983,548	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.

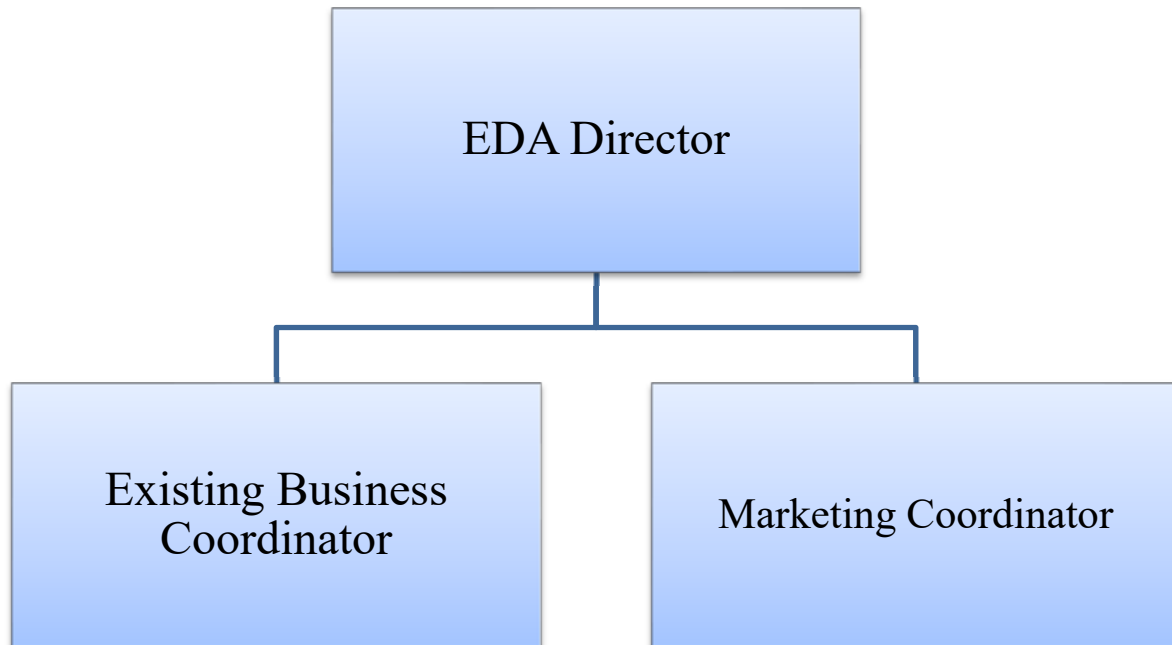
PERFORMANCE INDICATORS:

	FY 2017 Actual	FY 2018 Projected	FY 2019 Projected
Number of EMS transports	5,918	5,800	5,800
Number of insurance companies billed	132	120	125
% of billings processed and mailed within 30 days of transport	13%	95%	80%
% of billings paid within 60 days of transport	44%	90%	80%

BUDGET SUMMARY:

	FY 2017 Actual	FY 2018 Approved Budget	FY 2018 Estimated Budget	FY 2019 Adopted Budget	Increase/Decrease FY 2018 App. To FY 2019	
					Amount	%
Costs:						
Personnel	74,704	123,593	106,812	131,417	7,824	6.33%
Operating	1,582,565	1,469,491	1,754,185	1,390,983	-78,508	-5.34%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	1,657,269	1,593,084	1,860,997	1,522,400	-70,684	-4.44%
Revenue:						
Fees	1,686,651	1,593,084	1,860,997	1,522,400	-70,684	-4.44%
State/Federal	0	0	0	0	0	0.00%
Local	0	0	0	0	0	0.00%
TOTAL	1,686,651	1,593,084	1,860,997	1,522,400	-70,684	-4.44%
Full-time Positions	1	2	2	2	0	0.00%

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.

FY 2018 expenses include state incentive funds of \$2,000,000 and a local match for operation expansion at Navy Federal Credit Union.

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 2017 Actual	FY 2018 Projected	FY 2019 Projected
Total Project Announcements	8	6	7
Total New Capital Investment	\$206,000,000	\$170,120,000	\$200,000,000
Total New Jobs	566	450	1,200
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%	10%	10%
Rank % Last 10 Years New Capital Investment in VA	15%	10%	10%
Rank % Last 10 Years New Jobs in VA	15%	10%	10%
Businesses involved in Career Pathway Program	189	200	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	19	16	16
Unique Users per month to www.YesFrederickVa.com	2,000	2,500	2,500
Page Views per month on www.YesFrederickVa.com	4,000	5,000	5,000

BUDGET SUMMARY:

	FY 2017 Actual	FY 2018 Approved Budget	FY 2018 Estimated Budget	FY 2019 Adopted Budget	Increase/Decrease FY 2018 App. To FY 2019	
					Amount	%
Costs:						
Personnel	373,987	401,956	389,052	402,334	378	0.09%
Operating	1,298,543	173,593	4,134,291	169,878	-3,715	-2.14%
Capital/Leases	30,000	31,271	30,000	31,271	0	0.00%
TOTAL	1,702,530	606,820	4,553,343	603,483	-3,337	-0.55%
Revenue:						
Fees	10,231	24,050	5,100	24,050	0	0.00%
State/Federal	557,500	0	2,000,000	0	0	0.00%
Local	1,134,799	582,770	2,548,243	579,433	-3,337	-0.57%
TOTAL	1,702,530	606,820	4,553,343	603,483	-3,337	-0.55%
Full-time Positions	3	3	3	3	0	0.00%

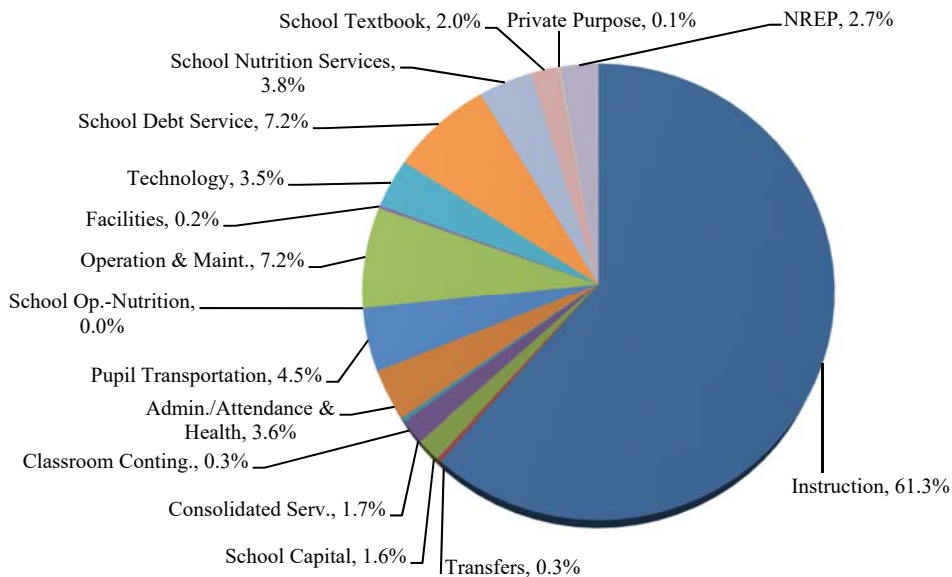
School Funds



Frederick County Middle School
Winchester, Virginia
Opened in 2016

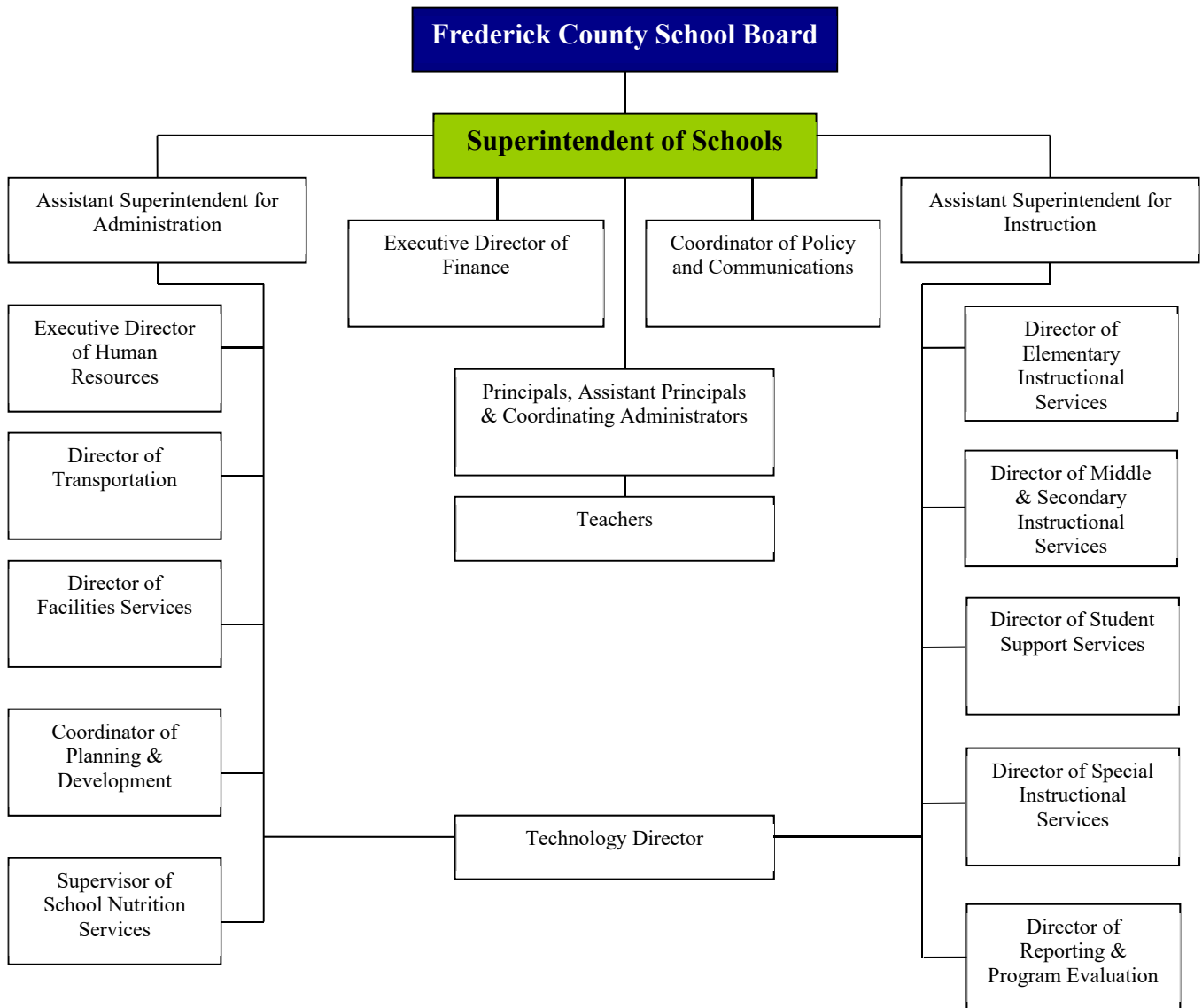
Schools

	2017 Actual	2018 Budget	2019 Adopted Budget	Increase (Decrease) FY 2018 to FY 2019	
				Amount	%
Instruction	\$111,361,163	121,703,155	\$127,691,036	\$5,987,881	4.92%
Admin./Attendance & Health	6,296,947	7,219,473	7,580,713	361,240	5.00%
Pupil Transportation	8,122,430	9,135,822	9,404,148	268,326	2.94%
Operation & Maintenance	12,271,611	14,287,271	14,989,146	701,875	4.91%
School Op. – Nutrition Services	0	0	17,950	17,950	100.00%
Facilities	135,298	209,511	369,174	159,663	76.21%
Technology	7,073,372	6,746,751	7,321,497	574,746	8.52%
Classroom Instruction Reserve	0	0	538,718	538,718	100.00%
School Debt Service	15,153,330	16,396,229	14,966,405	-1,429,824	-8.72%
Transfers	475,612	577,512	543,298	-34,214	-5.92%
School Nutrition Services	4,506,119	7,552,580	8,000,493	447,913	5.93%
School Textbook	625,992	3,937,383	4,261,037	323,654	8.22%
Private Purpose Funds	38,426	75,000	300,000	225,000	300.00%
School Capital Fund	863,222	3,738,287	3,300,000	-438,287	-11.72%
NREP Operating Fund	4,635,984	5,511,899	5,491,659	-20,240	-0.37%
NREP Textbook Fund	967	65,000	65,000	0	0.00%
Consolidated Services	2,549,415	3,600,000	3,600,000	0	0.00%
SCHOOL FUNDS	\$174,109,888	\$200,755,873	\$208,440,274	\$7,684,401	3.83%



Frederick County Public Schools

2018-2019 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 – 1,559.6 full-time equivalent positions. 13,705 students are expected to be enrolled in the Frederick County Public Schools for FY 2019.

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 2019 increased expenditures include additional instructional positions including classroom teachers, aides, and a special education coordinator to support student enrollment growth, students with special needs, and the implementation of an elementary alternative education program. Also included in the budget is a division average 2.5 percent salary increase for all staff and pay scale enhancements for certain pay groups to be more competitive in the local marketplace.

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:

- Conducted school quality survey with input from students, staff, and parents toward school improvement planning.
- Planned and implemented a comprehensive, federally funded, preschool program for 54 students at 3 school sites (Apple Pie Ridge, Gainesboro, Senseny Road School) serving 5 student attendance zones (Apple Pie Ridge, Stonewall, Gainesboro, Indian Hollow, and Redbud Run).
- Planned and implemented two (spring and fall) conference-style professional learning days for 350+ preK-5th grade teachers. Data was used to determine session needs, and presenters from all elementary schools were utilized to highlight best instructional practices related to identified needs.

BUDGET SUMMARY:

	FY 2017 Actual	FY 2018 Approved Budget	FY 2018 Estimated Budget	FY 2019 Adopted Budget	Increase/Decrease FY 2018 App. To FY 2019	
					Amount	%
Costs:						
Personnel	106,217,797	112,236,270	111,886,343	118,094,056	5,857,786	5.22%
Operating	7,782,381	9,326,853	9,479,515	9,456,948	130,095	1.39%
Capital/Leases	258,592	140,032	82,909	140,032	0	0.00%
TOTAL	114,258,770	121,703,155	121,448,767	127,691,036	5,987,881	4.92%
Revenue:						
Fees	554,911	498,140	561,961	521,750	23,610	4.74%
State/Federal	62,218,760	66,248,763	66,311,434	68,862,346	2,613,583	3.95%
Local	55,230,777	54,956,252	54,575,372	58,306,940	3,350,688	6.10%
TOTAL	116,004,448	121,703,155	121,448,767	127,691,036	5,987,881	4.92%
Full-time Positions	1,500.1	1,512.1	1,531.6	1,559.6	47.5	3.14%

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 2019 increased expenditures include a division average 2.5 percent salary increase for all staff and pay scale enhancements for certain pay groups to be more competitive in the local marketplace. Additional full-time human resource specialist and finance accountant are included in this budget.

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, twelfth elementary school, and Aylor replacement projects.
- Implemented new human resource and payroll resource planning software replacing a more than 20 year old platform.
- Received Meritorious Budget Award from Association of School Officials for the fifth consecutive year.

BUDGET SUMMARY:

	FY 2017 Actual	FY 2018 Approved Budget	FY 2018 Estimated Budget	FY 2019 Adopted Budget	Increase/Decrease FY 2018 App. To FY 2019	
					Amount	%
Costs:						
Personnel	6,161,442	6,574,015	6,667,365	6,903,875	329,860	5.02%
Operating	460,227	626,458	560,413	657,838	31,380	5.01%
Capital/Leases	7,691	19,000	10,500	19,000	0	0.00%
TOTAL	6,629,360	7,219,473	7,238,278	7,580,713	361,240	5.00%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	2,582,493	2,836,402	2,692,770	2,995,742	159,340	5.62%
Local	4,148,153	4,383,071	4,545,507	4,584,971	201,900	4.61%
TOTAL	6,730,646	7,219,473	7,238,278	7,580,713	361,240	5.00%
Full-time Positions	69.6	69.6	71.1	72.1	2.5	3.59%

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 2019 increased expenditures are primarily due to a division wide 2.5 percent salary increase for all staff and pay scale enhancements for certain pay groups to be more competitive in the local marketplace. Additional full-time bus drivers and aides were approved for FY 2019 due to student enrollment growth.

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 2017 Actual	FY 2018 Approved Budget	FY 2018 Estimated Budget	FY 2019 Adopted Budget	Increase/Decrease FY 2018 App. To FY 2019	
					Amount	%
Costs:						
Personnel	6,289,233	6,628,701	6,568,436	6,781,665	152,964	2.31%
Operating	2,069,145	2,506,121	2,575,018	2,622,483	116,362	4.64%
Capital/Leases	402,163	1,000	994,689	0	-1,000	-100.00%
TOTAL	8,760,541	9,135,822	10,138,143	9,404,148	268,326	2.94%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	3,412,702	3,589,301	3,771,573	3,716,326	127,025	3.54%
Local	5,481,685	5,546,521	6,366,570	5,687,822	141,301	2.55%
TOTAL	8,894,387	9,135,822	10,138,143	9,404,148	268,326	2.94%
Full-time Positions	215	216	219	223	7	3.24%

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 2.6 million square feet and repairs and replacement equipment. 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.

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 2019 budget is increased primarily due to a division average 2.5 percent salary increase for all staff and pay scale enhancements for certain pay groups to be more competitive in the local marketplace. The FY 2019 budget also includes additional maintenance technicians and custodians to help service over 2.6 million square feet of building space. The FY 2019 budget includes funds to address safety and security issues at the middle and high schools.

GOALS:

- To ensure a well-maintained, safe and clean environment for instructing students and employing staff within the school division.

CURRENT ACCOMPLISHMENTS:

- Replaced Bass-Hoover Elementary School cooling tower to improve HVAC performance.
- Replaced Arnel Elementary School chiller to improve HVAC performance.

BUDGET SUMMARY:

	FY 2017 Actual	FY 2018 Approved Budget	FY 2018 Estimated Budget	FY 2019 Adopted Budget	Increase/Decrease FY 2018 App. To FY 2019	
					Amount	%
Costs:						
Personnel	6,721,198	7,276,078	7,329,486	7,550,744	274,666	3.77%
Operating	6,085,522	6,828,462	7,505,842	7,255,671	427,209	6.26%
Capital/Leases	1,112,351	182,731	764,786	182,731	0	0.00%
TOTAL	13,919,071	14,287,271	15,600,114	14,989,146	701,875	4.91%
Revenue:						
Fees	431,835	469,576	469,576	465,576	-4,000	-0.85%
State/Federal	5,465,666	5,613,214	5,884,172	5,923,403	310,189	5.53%
Local	8,234,230	8,204,481	9,246,365	8,600,167	395,686	4.82%
TOTAL	14,131,731	14,287,271	15,600,114	14,989,146	701,875	4.91%
Full-time Positions	123	124	126.8	129.8	5.8	4.68%

SCHOOL OPERATING – NUTRITION SERVICES

DESCRIPTION:

The school system operates a school nutrition service that provides meals and snacks for pre-kindergarten students under the federally funded program.

GOALS:

- To provide a well-balanced nutritious offering of meals and snacks for students attending the Frederick County Public Schools Pre-K Program.

ACCOMPLISHMENTS:

- Serving meals to three pre-kindergarten classrooms.

BUDGET SUMMARY:

	FY 2017 Actual	FY 2018 Approved Budget	FY 2018 Estimated Budget	FY 2019 Adopted Budget	Increase/Decrease FY 2018 App. To FY 2019	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	0	0	18,000	17,950	17,950	100.00%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	0	0	18,000	17,950	17,950	100.00%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	18,000	17,950	17,950	100.00%
Local	0	0	0	0	0	0.00%
TOTAL	0	0	18,000	17,950	17,950	100.00%
Full-time Positions	0	0	0	0	0.0	0.00%

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 2019 budget is increased due to a division average 2.5 percent salary increase for all staff and a full-time position transfer from the School Construction Fund to the School Operating Fund.

GOALS:

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

BUDGET SUMMARY:

	FY 2017 Actual	FY 2018 Approved Budget	FY 2018 Estimated Budget	FY 2019 Adopted Budget	Increase/Decrease FY 2018 App. To FY 2019	
					Amount	%
Costs:						
Personnel	69,252	72,011	200,187	204,874	132,863	184.50%
Operating	144,233	137,500	639,450	164,300	26,800	19.49%
Capital/Leases	250,000	0	77,187	0	0	0.00%
TOTAL	463,485	209,511	916,824	369,174	159,663	76.21%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	180,553	82,313	341,075	145,890	63,577	77.24%
Local	290,014	127,198	575,749	223,284	96,086	75.54%
TOTAL	470,567	209,511	916,824	369,174	159,663	76.21%
Full-time Positions	0.5	0.5	1.5	1.5	1	200.00%

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, 13,705 student devices, and 1,600 printers.

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 2019 expenses increased primarily due to a division average 2.5 percent salary increase for all staff and pay scale enhancements for certain pay groups to be more competitive in the local marketplace. Additional funds are also provided for student devices due to student enrollment growth and technology infrastructure support. An additional technology technician was added during the FY 2018 school year.

GOALS:

- Ensure that all schools have access to integrated services across high-speed 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 2017 Actual	FY 2018 Approved Budget	FY 2018 Estimated Budget	FY 2019 Adopted Budget	Increase/Decrease FY 2018 App. To FY 2019	
					Amount	%
Costs:						
Personnel	4,454,929	4,746,150	4,685,394	4,923,209	177,059	3.73%
Operating	2,575,127	1,187,744	2,130,554	1,170,451	-17,293	-1.46%
Capital/Leases	429,773	812,857	42,933	1,227,837	414,980	51.05%
TOTAL	7,459,829	6,746,751	6,858,880	7,321,497	574,746	8.52%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	2,906,005	2,650,678	2,551,628	2,893,305	242,627	9.15%
Local	4,667,797	4,096,073	4,307,253	4,428,192	332,119	8.11%
TOTAL	7,573,802	6,746,751	6,858,880	7,321,497	574,746	8.52%
Full-time Positions	46.2	47.2	48.2	48.2	1	2.12%

CONTINGENCY RESERVE - SCHOOLS

DESCRIPTION:

The School Operating Fund includes a reserve for expenditures directly related to the delivery of classroom instruction and the interaction between students and teachers.

The appropriation reserve planned for FY 2019 is based on the House version of the Governor's proposed state budget. At the time the school's budget was adopted, the General Assembly continued to deliberate the state budget. At that time, the House version of the state budget for revenues for FCPS was greater than the Senate version, dependent on Medicaid expansion. The appropriation amount reflected in this account is reserved and will not be spent if the Senate version of the state budget is adopted.

GOALS:

- To reserve appropriation should state revenues be less than expected.

BUDGET SUMMARY:

	FY 2017 Actual	FY 2018 Approved Budget	FY 2018 Estimated Budget	FY 2019 Adopted Budget	Increase/Decrease FY 2018 App. To FY 2019	
					Amount	%
Costs:						
Personnel	0	0	0	538,718	538,718	100.00%
Operating	0	0	0	0	0	0.00%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	0	0	0	538,718	538,718	100.00%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	538,718	538,718	100.00%
Local	0	0	0	0	0	0.00%
TOTAL	0	0	0	538,718	538,718	100.00%
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 and a transfer to the School Nutrition Services Fund.

GOALS:

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

BUDGET SUMMARY:

	FY 2017 Actual	FY 2018 Approved Budget	FY 2018 Estimated Budget	FY 2019 Adopted Budget	Increase/Decrease FY 2018 App. To FY 2019	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	559,951	577,512	577,512	543,298	-34,214	-5.92%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	559,951	577,512	577,512	543,298	-34,214	-5.92%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	559,951	577,512	577,512	543,298	-34,214	-5.92%
TOTAL	559,951	577,512	577,512	543,298	-34,214	-5.92%
Full-time Positions	0	0	0	0	0	0.00%

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 2017 Actual	FY 2018 Approved Budget	FY 2018 Estimated Budget	FY 2019 Adopted Budget	Increase/Decrease	
					FY 2018 App. To FY 2019 Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	16,427,599	16,396,229	16,396,229	14,966,405	-1,429,824	-8.72%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	16,427,599	16,396,229	16,396,229	14,966,405	-1,429,824	-8.72%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	371,715	403,125	403,125	418,662	15,537	3.85%
Local	15,972,475	15,993,104	15,993,104	14,547,743	-1,445,361	-9.04%
TOTAL	16,344,190	16,396,229	16,396,229	14,966,405	-1,429,824	-8.72%
 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 breakfast and lunches.

For FY 2019, increased personnel costs are due to a division average 2.5 percent salary increase for all staff and pay scale enhancements for certain pay groups to be more competitive in the local marketplace.

GOALS:

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

CURRENT ACCOMPLISHMENTS:

- Served about 1.6 million meals including breakfasts and lunches.

BUDGET SUMMARY:

	FY 2017 Actual	FY 2018 Approved Budget	FY 2018 Estimated Budget	FY 2019 Adopted Budget	Increase/Decrease FY 2018 App. To FY 2019	
					Amount	%
Costs:						
Personnel	2,493,049	2,877,173	2,877,173	2,962,183	85,010	2.95%
Operating	2,062,451	2,292,508	2,304,121	2,233,657	-58,851	-2.57%
Capital/Leases	14,587	2,382,899	2,371,364	2,804,653	421,754	17.70%
TOTAL	4,570,087	7,552,580	7,552,658	8,000,493	447,913	5.93%
Revenue:						
Fees	2,316,057	2,576,308	2,576,308	2,482,318	-93,990	-3.65%
State/Federal	2,665,552	2,692,841	2,692,841	2,835,194	142,353	5.29%
Local	1,606	2,283,431	2,283,509	2,682,981	399,550	17.50%
TOTAL	4,983,215	7,552,580	7,552,658	8,000,493	447,913	5.93%
Full-time Positions	93.7	93.7	92.6	92.6	-1.1	-1.17%

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 2019 include math for elementary, middle, and high school programs.

GOALS:

- To provide textbooks to all students free of charge.

BUDGET SUMMARY:

	FY 2017 Actual	FY 2018 Approved Budget	FY 2018 Estimated Budget	FY 2019 Adopted Budget	Increase/Decrease FY 2018 App. To FY 2019	
					Amount	%
Costs:						
Personnel	21,876	23,127	23,127	24,238	1,111	4.80%
Operating	468,872	3,914,256	3,914,256	4,236,799	322,543	8.24%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	490,748	3,937,383	3,937,383	4,261,037	323,654	8.22%
Revenue:						
Fees	19,964	11,500	11,500	11,500	0	0.00%
State/Federal	884,353	896,478	896,478	839,530	-56,948	-6.35%
Local	558,345	3,029,405	3,029,405	3,410,007	380,602	12.56%
TOTAL	1,462,662	3,937,383	3,937,383	4,261,037	323,654	8.22%
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 2017 Actual	FY 2018 Approved Budget	FY 2018 Estimated Budget	FY 2019 Adopted Budget	Increase/Decrease FY 2018 App. To FY 2019	
					Amount	%
Costs:						
Personnel	3,000	0	4,015	8,777	8,777	100.00%
Operating	23,217	75,000	70,985	291,223	216,223	288.30%
Capital/Leases	599	0	0	0	0	0.00%
TOTAL	26,816	75,000	75,000	300,000	225,000	300.00%
Revenue:						
Fees	69,612	75,000	75,000	150,000	75,000	100.00%
State/Federal	0	0	0	0	0	0.00%
Local	0	0	0	150,000	150,000	100.00%
TOTAL	69,612	75,000	75,000	300,000	225,000	300.00%
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 2019 increased expenditures primarily include a division average 2.5 percent salary increase for all staff and pay scale enhancements for certain pay groups to be more competitive in the local marketplace.

GOALS:

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

BUDGET SUMMARY:

	FY 2017 Actual	FY 2018 Approved Budget	FY 2018 Estimated Budget	FY 2019 Adopted Budget	Increase/Decrease FY 2018 App. To FY 2019	
					Amount	%
Costs:						
Personnel	3,846,872	4,385,974	4,342,267	4,534,513	148,539	3.39%
Operating	866,400	760,520	823,448	613,075	-147,445	-19.39%
Capital/Leases	31,436	365,405	346,184	344,071	-21,334	-5.84%
TOTAL	4,744,708	5,511,899	5,511,899	5,491,659	-20,240	-0.37%
Revenue:						
Fees	4,728,265	5,164,565	5,164,565	5,165,659	1,094	0.02%
State/Federal	39,444	26,000	26,000	26,000	0	0.00%
Local	0	321,334	321,334	300,000	-21,334	-6.64%
TOTAL	4,767,709	5,511,899	5,511,899	5,491,659	-20,240	-0.37%
Full-time Positions	72.4	73.4	72.4	72.4	-1	-1.36%

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 2017 Actual	FY 2018 Approved Budget	FY 2018 Estimated Budget	FY 2019 Adopted Budget	Increase/Decrease FY 2018 App. To FY 2019	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	0	65,000	65,000	65,000	0	0.00%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	0	65,000	65,000	65,000	0	0.00%
Revenue:						
Fees	321	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	0	65,000	65,000	65,000	0	0.00%
TOTAL	321	65,000	65,000	65,000	0	0.00%
 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 and fuel. 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 2019 budget is increased primarily due to a division average 2.5 percent salary increase for all staff and pay scale enhancements for certain pay groups to be more competitive with the local marketplace.

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 2017 Actual	FY 2018 Approved Budget	FY 2018 Estimated Budget	FY 2019 Adopted Budget	Increase/Decrease FY 2018 App. To FY 2019	
					Amount	%
Costs:						
Personnel	899,924	1,009,410	1,009,410	1,139,306	129,896	12.87%
Operating	1,655,958	2,590,590	2,590,590	2,460,694	-129,896	-5.01%
Capital/Leases	6,562	0	0	0	0	0.00%
TOTAL	2,562,444	3,600,000	3,600,000	3,600,000	0	0.00%
Revenue:						
Fees	2,526,778	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	2,526,778	3,600,000	3,600,000	3,600,000	0	0.00%
Full-time Positions	14.4	14.4	14.4	15.0	0.6	4.17%

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.

CAPITAL IMPROVEMENTS PLAN FREDERICK COUNTY FY 2018-2023

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.

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.

The Board of Supervisors adopted the 2018-2023 Capital Improvements Plan on March 14, 2018.

**FREDERICK COUNTY, VIRGINIA
CAPITAL IMPROVEMENTS PLAN**

	2018-19	2019-20	2020-21	2021-22	2022-23	2023+ & Long Range	Total Cost
Public Schools							
Robert E. Aylor Middle School	15,600,000	20,800,000	15,600,000				52,000,000
New High School		16,600,000	24,900,000	24,900,000	16,600,000		83,000,000
Armel Elementary School Add. & Renov.			2,000,000	3,900,000	3,900,000		9,800,000
James Wood High School Upgrades					1,500,000	53,500,000	55,000,000
Sherando High School Add. & Renov.					1,500,000	58,000,000	59,500,000
Joint Administrative Offices						14,000,000	14,000,000
Apple Pie Ridge Elem. Phase 2 Renov.						10,000,000	10,000,000
Bass-Hoover Elem. Phase 2 Renov.						10,000,000	10,000,000
Dowell J. Howard Center Replacement						35,000,000	35,000,000
Indian Hollow Elem. Add. & Renov.						10,000,000	10,000,000
Relocation of Facilities Services						5,000,000	5,000,000
5 th Middle School						52,000,000	52,000,000
13 th Elementary School						34,000,000	34,000,000
Total Public Schools	15,600,000	37,400,000	42,500,000	28,800,000	23,500,000	281,500,000	429,300,000
Parks and Recreation							
Abrams Creek Greenway Trail	500,000	500,000	1,200,000	1,200,000			3,400,000
Clearbrook Park Parking	257,000						257,000
Sherando Park NW Restroom	275,000						275,000
Indoor Aquatic Facility	480,000	10,820,000					11,300,000
Water Slide/Spray Ground-Clearbrook/Sherando	624,000						624,000
Sherando High School Softball Complex	176,000	1,473,000					1,649,000
Snowden Bridge Park Development	300,000	4,250,000					4,550,000
Sherando HS Baseball Field Lighting		720,000					720,000
Sherando Park Area 3 Development		2,150,000					2,150,000
Community Center			672,000	8,395,000			9,067,000
Community Park			990,000	1,100,000			2,090,000
Neighborhood Parks (6)			831,000			4,155,000	4,986,000
District Parks (3)				3,934,000		7,869,000	11,803,000
Sherando Park Development						2,035,000	2,035,000
Fleet Trip Vehicles						307,000	307,000
Sherando Park Area 1 Development						2,220,000	2,220,000
Sherando Park Area 2 Development						2,273,000	2,273,000
Indoor Ice Rink						6,180,000	6,180,000
Total Parks and Recreation	2,612,000	19,913,000	3,693,000	14,629,000		25,039,000	65,886,000
Regional Library							
Gainesboro Library		165,023	1,475,736	128,275			1,769,034
Route 522 South Library					306,765	2,736,470	3,043,235
Senseny/Greenwood Library		TBD					TBD
Total Regional Library		165,023	1,475,736	128,275	306,765	2,736,470	4,812,269
County Administration							
Albin Convenience Site (E)	135,000	1,224,000					1,359,000
Gore Convenience Site Expansion		30,000	624,000				654,000
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 New Facility						TBD	TBD
Total County Administration	335,000	1,454,000	824,000	200,000	200,000		3,013,000
Fire and Rescue							
Regional Training Center	75,000	100,000	1,250,000	10,000,000	9,500,000	10,250,000	31,175,000
Fire Station 22	400,000	1,500,000	1,500,000				3,400,000
Station 22 Apparatus		250,000	850,000				1,100,000
Fire Station 23	550,000	2,150,000	1,000,000				3,700,000
Total Fire and Rescue	1,025,000	4,000,000	4,600,000	10,000,000	9,500,000	10,250,000	39,375,000
Fire & Rescue Company Capital							
Fire & Rescue Capital Equipment (E)	200,000	200,000	200,000	200,000	200,000		1,000,000
Greenwood Station Living Quarters Expansion	610,000						610,000
Greenwood Station Ambulance Replacement	210,000						210,000
Total Company Capital Requests	1,020,000	200,000	200,000	200,000	200,000		1,820,000
Transportation							
I-81 Exit 310 Improvements. (E)							54,200,000
Route 277 Widening/Safety Improve. Ph 1 (E)	35,944,878						35,944,878
Airport Road Extension & Bridge (E)	24,703,788						24,703,788
Renaissance Drive, Phase 2 (E)	5,791,500						5,791,500
Sulpher Springs Road Improvements (E)	11,946,091						11,946,091
Fox Drive (E)	650,996						650,996
Route 277 right turn extension Warrior Drive	476,644						476,644
Papermill Rd. right turn extension Route 522 (E)	507,262						507,262
Route 37 Engineering & Construction (E)						750,000,000	750,000,000
I-81 Exit 307 Relocation (E)						234,255,469	234,255,469

	2018-19	2019-20	2020-21	2021-22	2022-23	2023+ & Long Range	Total Cost
Route 277 Widening Safety Improve. Ph. 2 (E)						25,428,550	25,428,550
Redbud Rd & Exit 317 Realignment (E)						11,239,132	11,239,132
Widening of Route 11 North Ph. 1 (E)						28,346,120	28,346,120
Warrior Drive Extension (south) (E)						47,000,000	47,000,000
Channing Drive Extension (E)						45,000,000	45,000,000
Bruce town/Hopewell Rd. Realignment (E)						3,800,000	3,800,000
Widening of Route 11 North Ph. 2 (E)						192,000,000	192,000,000
Senseny Road Widening (E)						67,000,000	67,000,000
Inverlee Way (E)						27,300,000	27,300,000
Warrior Drive Extension (Crosspointe So) (E)						33,500,000	33,500,000
Senseny Rd turn lanes/imp. Crestleigh Dr (E)						2,548,579	2,548,579
Eastern Road Plan Improvements						TBD	TBD
Total Transportation	80,021,159					1,467,417,850	1,601,639,009
Winchester Airport							
New General Aviation Terminal (A,B)	1,782,000	3,650,000	90,400				5,522,400
Taxiway "A" Relocation Design/Const (A,B)	300,000	3,130,000	3,140,000	6,000,000	3,700,000		16,270,000
Land Parcels (A,B)	475,000	520,000	175,000			175,000	1,345,000
Fuel Storage Facility Design/Build (A,B)				1,000,000			1,000,000
North Side Internal Access Road (A,B)					700,000		700,000
North Side Access (Coverstone) (A,B)						1,300,000	1,300,000
Total Winchester Airport	2,557,000	7,300,000	3,405,400	7,000,000	4,400,000	1,475,000	26,137,400
A = Partial funding from VA Dept. of Aviation B = Partial funding from FAA E = Partial funding anticipated through development & revenue sources							

A brief description of the items included on the above chart for FY 2018-2019 (not including VDOT Transportation projects) are presented as follows:



Robert E. Aylor Middle School reached their average useful life and should be replaced or refurbished. The roof is low compared to modern buildings, making it expensive to install all of the infrastructure necessary between the roof and the drop ceiling.

Robert Aylor Middle School Replacement: Because of the expense of renovations necessary to the existing Robert Aylor Middle School building, construction of a replacement school is being proposed. The new middle school will serve students grades 6-8 and have a program capacity of 900 students. The school will be designed for collaborative education, with a variety of learning spaces to meet the needs of a variety of learning styles and to impart skills necessary in today’s working world. The current Aylor Middle School is 48 years old and was constructed as a junior high and was arranged by department (middle school arrangement is now by grade), and 85% of interior walls are load bearing. The age of the facility’s infrastructure, the school’s outdated arrangement, and its expensive-to-move walls make replacement of the facility a fiscally sound choice. 85% of HVAC systems, 82% of plumbing components, 73% of electrical components, 52% of finishes, and 50% of site elements have

Abrams Creek Greenway Trail: This project is a 10’ wide asphalt shared-use trail along Abrams Creek from Senseny Road to Channing Drive. It is estimated the trail will have six bridge stream crossings, and will be approximately 3 miles in length. The project is envisioned in three phases of approximately one mile each. Each phase will have logical beginning and ending points and be usable trail sections in themselves. This facility would provide recreational opportunities for residents and provide an alternate means of entering and exiting the City of Winchester from eastern Frederick County. This project is intended to meet the needs of the community as identified in the 2017 Frederick County Parks and Recreation Community Survey and the 2012 Virginia Outdoors Plan Survey.

Clearbrook Park Parking: This project expands the existing pool parking lot by approximately 141 spaces. This parking expansion is required due to the anticipated loss of parking on the south side of the park. The south parking

is on leased land and FCPRD has been notified that the lease expiration is imminent. Parking is required to meet the needs of park amenity users during peak pool use times. Currently all pool parking is used during peak pool time.

Sherando Park NW Restroom: This restroom installation includes a restroom building and required utilities. The restroom will need to serve the population utilizing the planned amenities at the northwest area of Sherando Park. This northwest area includes planned items such as a shared-use trail, shelter, outdoor gym, mountain bike trails, and bicycle skills park.

Indoor Aquatic Center: The Parks and Recreation Commission has engaged in discussion with Frederick County Public Schools to site the facility at the 4th high school campus. The approximately 35,000 sq. ft. building will likely house a 10-lane competitive pool, 6-lane warm water teaching pool, meeting rooms, shower and changing rooms, and facilities support areas. This facility would meet the swimming needs of the community, including high school level swim teams. There are no public indoor pools in Frederick County. By constructing the indoor pool, it would permit the department to meet the competition needs, instructional needs, citizen programming, and provide a nucleus to attract new businesses to the community. This construction project would provide a facility to offer competitive scholastic programs and year-round recreational programming for the residents of Frederick County.

Water Slide and Spray Ground: This project consists of upgrading the outdoor swimming pools at both Clearbrook and Sherando Parks. Upgrade would involve the removal of the diving boards and the installation of one 50' water slide and one 75' water slide at each pool. The upgrade would also include the addition of a spray ground with 10-12 water features at each pool. The two swimming pools are over 20 years old and were constructed with two diving boards as the main feature for each pool. Swimming pool attendance has trended a decline in recent years and users are requesting different water features. The addition of two water slides and a spray ground to each pool facility will appeal to families and younger children.

Sherando Park North – Softball Complex: This facility would provide recreational opportunities for the entire Frederick County area. This facility would also be utilized by the Frederick County School System. Presently, there are ten softball/baseball fields within the County's regional park system. Eight of ten existing fields must serve a dual purpose of facilitating youth baseball as well as youth and adult softball programs. This project is needed to accommodate this existing demand of youth baseball and adult softball programs.

Snowden Bridge Park Development: Snowden Bridge Park, situated on land proffered by the Snowden Bridge development utilizes park and school land for the provision of an active recreation park. This park is to include athletic fields suitable for league play as well as lighting, restrooms, and parking.



Snowden Bridge Park Area



Current Albin Convenience Site

Albin Citizens Convenience Site: The relocation of the Albin citizens convenience site to property located within the Sunnyside/Albin community is projected for FY 19/20. A fenced two-acre site is proposed in close proximity to the existing site. Property has not been secured for relocation. The project will require several months to complete including fencing, earthwork, retaining walls, electric, equipment, lighting, paving, and landscaping. Vehicle traffic at the current site averages about 654 per day. As trash disposal and the resulting traffic continue to increase, the present infrastructure will be unable to safely serve the public.

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.

Regional Training Center: This project consists of the construction of a Regional Public Safety Training Center potentially consisting of an administrative building, multi-story burn building, multi-story training tower, vehicle driving range, shooting range, and numerous other training props. This project will incorporate emergency medical services, fire, hazardous materials, rescue, law enforcement, industrial, and educational institutions located in Clarke County, Frederick County, Shenandoah County, Warren County, Winchester City, state agencies, federal agencies, and potentially jurisdictions within West Virginia. The Training Center will be located in the area central to the region which is the Middletown area of Frederick County. This project will facilitate realistic training in today's modern environment for emergency services and industrial personnel located throughout the Northern Shenandoah Valley.

Fire Station 22: This project consists of the construction of a two-bay Fire and Rescue Station with satellite Sheriff's Office and county office space for the Treasurer, Commissioner of the Revenue, and Board of Supervisors office with meeting room. The station will be located in the area of Fairfax Pike, White Oak Road, and Tasker Road to provide service for the heavy growth area east of Stephens City.

Fire Station 23: This project consists of a 10,000 square foot fire station to accommodate four pieces of emergency equipment and to house living and sleeping areas for staff. This facility would be located at Crosspointe Center at the end of Route 37 South, an area of proposed high density residential and commercial development.

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.

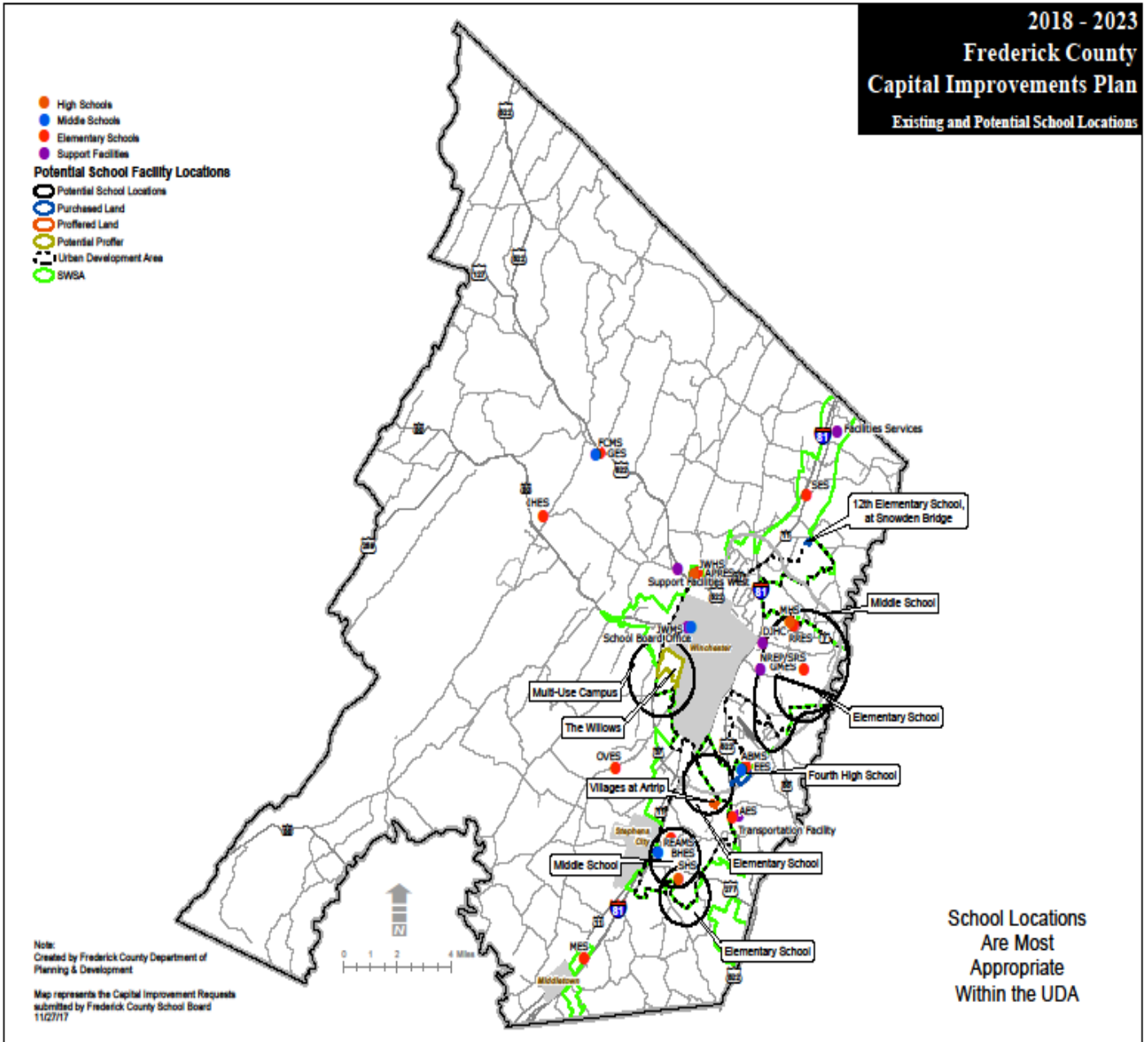
New General Aviation Terminal Building: This new facility will be constructed in a new location slightly south of the existing terminal building. Since its opening in the early 1990's, the general aviation terminal building for the Winchester Regional Airport has had only limited interior work completed. Interior repairs are necessary due to

extensive usage and some damage from water leaking from the roof prior to its replacement in 2006. The exterior of the terminal building is made from drivet that has failed in many areas and is generally in fair to poor condition and is costly to repair or maintain. A study was conducted to examine needs and costs to renovate the existing terminal building and it was determined that it would be more economical to build a new energy efficient building slightly east of the existing terminal. The proposed location of the project will allow enough room to build out a new transient apron during the taxiway relocation project.

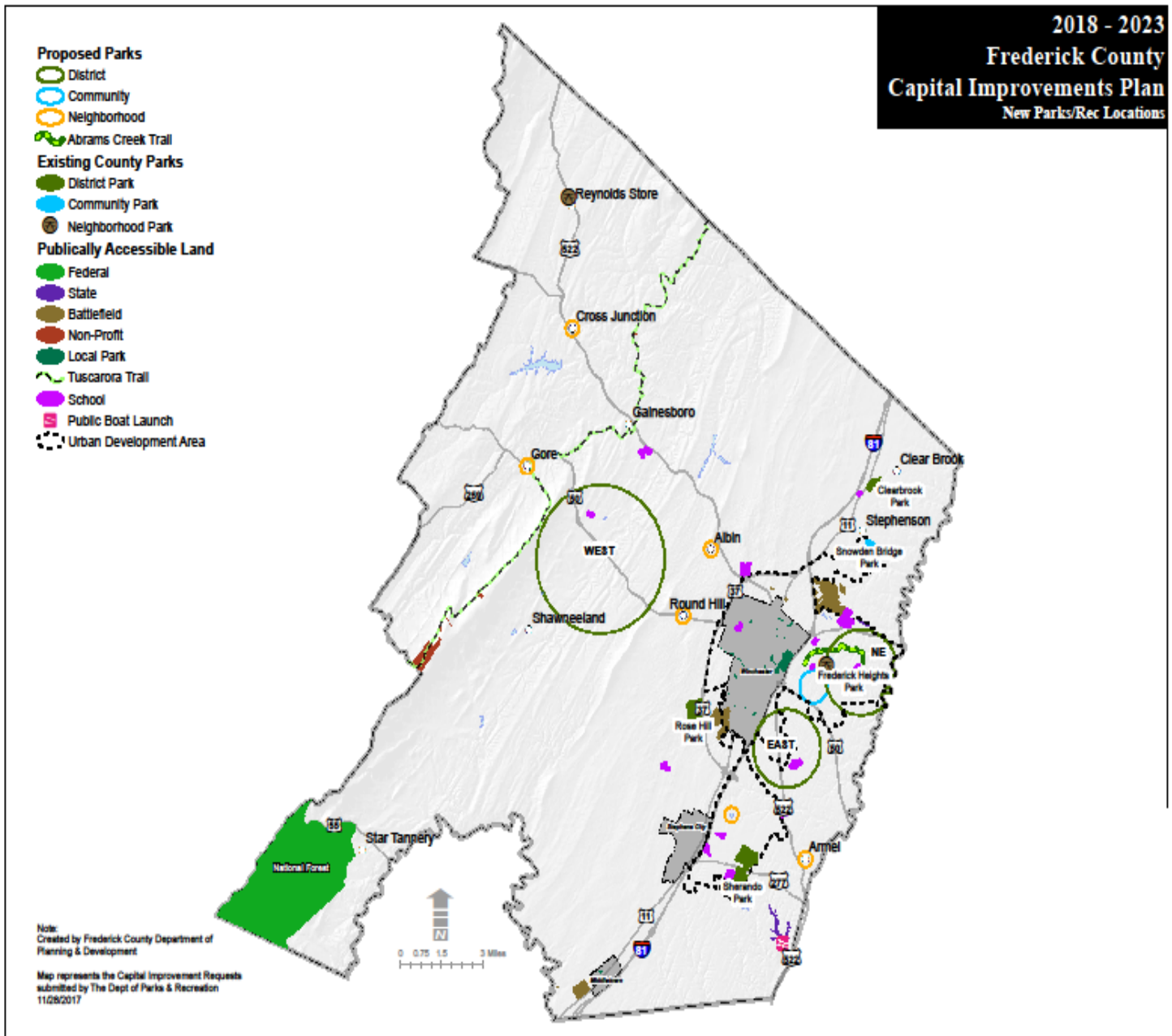
Taxiway “A” Relocation – Design and Construction: The relocation of Taxiway A is part of the overall Airport upgrade to meet safety design standards for a Group III aircraft. This relocation will improve the serviceability and safety of the airport in regards to ground operations for larger jet aircraft. Due to the complex task of relocating the entire 5,500’ taxiway, the project has been broken down into two phases – Phase I will begin at the 32 approach end of the runway and continue to the terminal building located midfield. Phase II will continue from the terminal building to the approach end of runway 14. The project will be broken down into sections within the phases based on pavement conditions, demand and availability of funding from the Federal Aviation Administration.

Purchase of Various Land Parcels: The Winchester Regional Airport Authority proposes to acquire various land parcels to meet FAA design standards for Runway 14 Safety Area. These parcels are critical to airport development because of the close proximity within or near the airport primary surfaces.

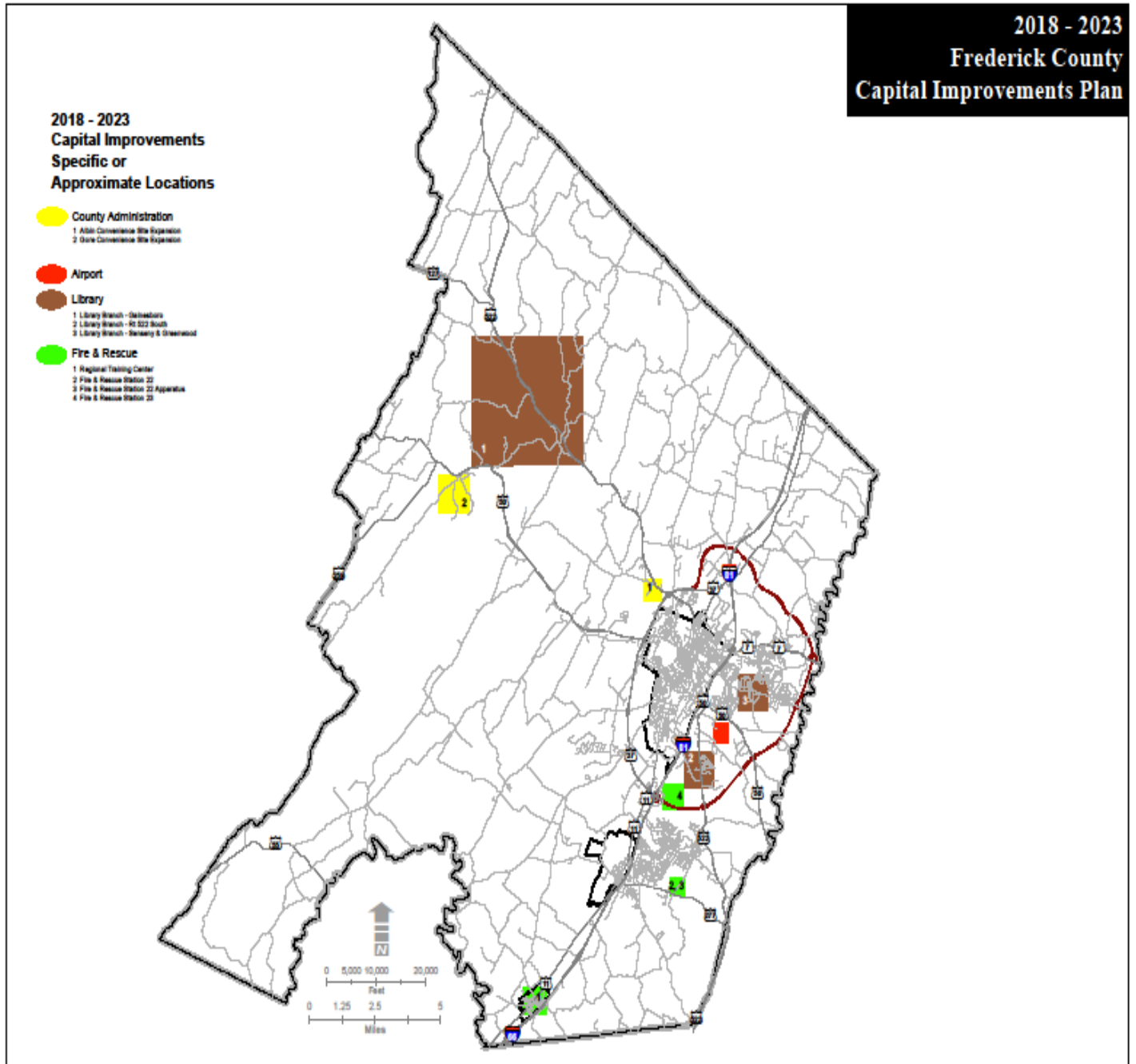
The map below shows the school projects that are described on the previous table.



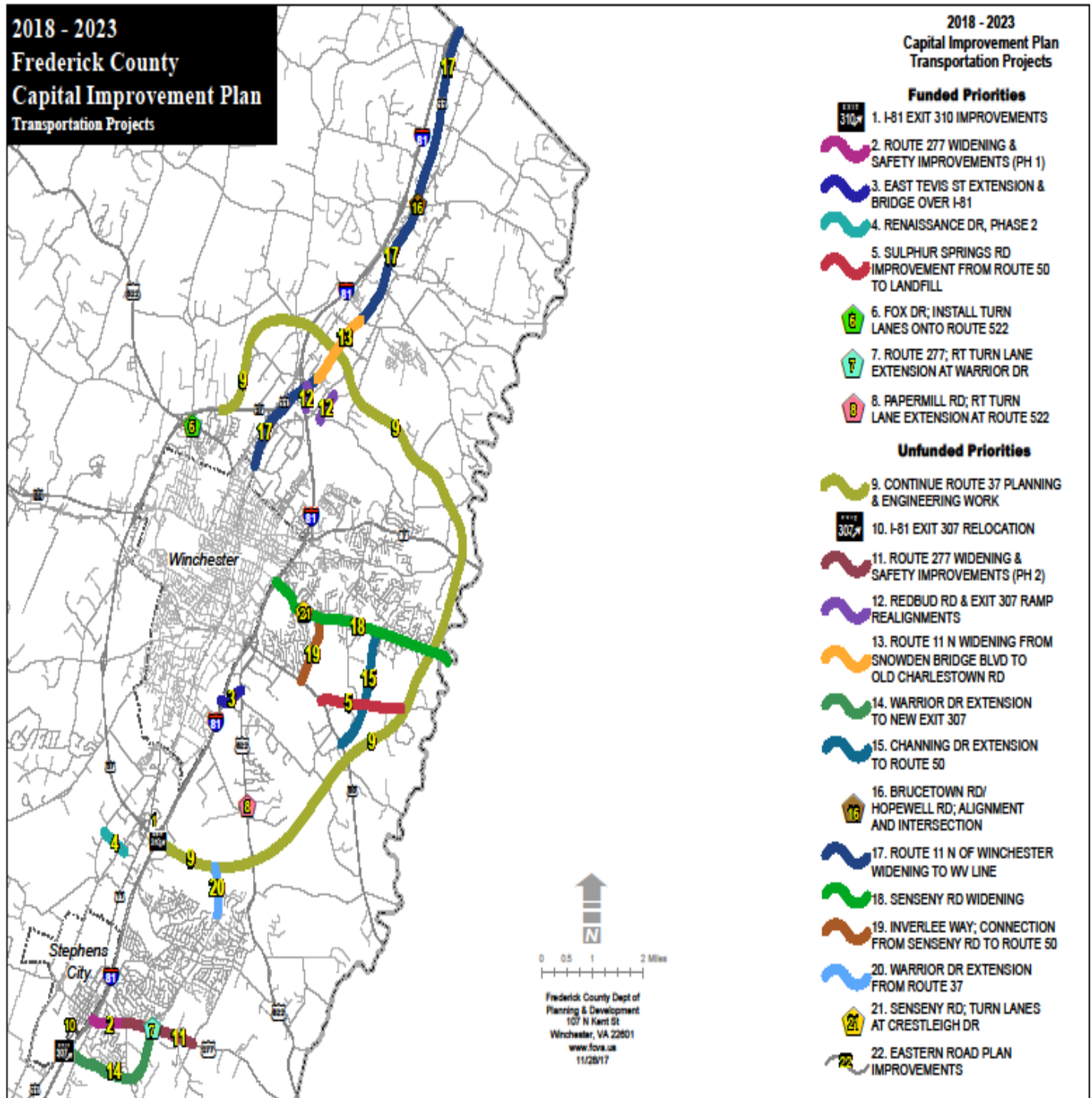
The map below shows the parks projects that are described on the previous table.



The map below shows the various other County projects that are described on the previous table.



The map below shows the VDOT transportation projects that are outlined 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 2018-2019 and have been included in each separate fund. A summary of these funded capital expenses are as follows:

General Fund:

\$163,000	1 st year of a 3-year IT switch replacement plan
28,000	Cruiser for new deputy
9,400	One packer container for increased trash flow
60,000	Two-acre land purchase for relocation of Albin citizen convenience center
20,000	Heat pump replacement – County Administration Building
33,000	Tracer system replacement for HVAC controls – County Administration Building
40,000	Building automation system replacement – Public Safety Building
791,120	Abrams Creek Greenway Phase I construction
<u>1,144,520</u>	

Regional Jail Fund:

\$13,000	Dishwasher
10,500	Exmark 60” mower
65,000	Two vehicles
<u>\$88,500</u>	

Landfill Fund:

\$15,000	Communications equipment
5,000	Integrated Technology Equipment
15,000	New GEM gas meter
10,000	Miscellaneous tools for Maintenance Shop
10,000	Miscellaneous equipment – Speciality tools for the Gas to Energy Plant.
35,000	New F-150 Crew 4x4 pickup truck – This vehicle will replace an existing 2012 F250 that is assigned to the Landfill Manager. The 2012 F250 will be assigned to the citizens convenience center and will be used to transport members of the Community Inmate Workforce Solutions Program from the regional jail. Operational costs are anticipated to be reduced from the use of the older unit.
600,000	35 ton articulated offroad truck – The landfill currently has two 2004 Volvo A350 articulated trucks. The purchase of a new truck will be an addition to the fleet. The trucks are used daily and are a critical component to maintaining compliance with DEQ regulations. The addition of the third truck will allow work to continue during times when one is down for maintenance or repair. The addition of the vehicle will have a nominal impact on landfill operational costs, however the productivity of having a third truck will offset any financial impacts.
30,000	Fork lift – to replace unit at convenience center. The current unit needs repairs with cost estimates exceeding the value of the machine. A fork lift is required at the convenience center to load trucks with electronics and household hazardous waste generated at the special collection events.
80,000	Expansion of the household hazardous waste building – This building is at the citizens convenience center and is utilized for special collection events including household hazardous waste and e-cycle. Regulations require that materials be stored under roof. Currently, e-cycle components may be required to be stored out of doors while waiting for the contractor to swap trailers. This new addition will allow for citizens to drive through and conduct transactions under roof during adverse weather conditions. The building does not require heating or cooling therefore additional operational costs are not expected.
200,000	Stormwater improvements to the landfill entrance – The construction of facilities to reduce TSS (total suspended solids) in the storm water are

	needed to maintain compliance with DEQ requirements. SCS Engineers has been evaluating the issue and will be presenting several filtering options to the County for review. This project will have a slight impact on the landfill's overall operational costs in the form of additional maintenance of whichever engineered solution is chosen.
15,000	Leachate aeration upgrade – This project will include the replacement of aeration tubing that has been in service for approximately fifteen years. The anticipated lifespan of the tubing is ten years. This project should not have any impact on the facilities operational costs.
900,000	Block replacement and control upgrade for two Jenbacher engines – The facility's landfill gas to energy plant has been operational since 2010. During this time, the Jenbacher engines used to turn the generators have accumulated approximately 60,000 hours of use. Based on manufacturer recommendations, the engines need to be replaced and the controls upgraded to maintain compliance with air emissions requirements. This project will be completed by Nixon Power. Revenue associated with the gas to energy project has exceeded the expenses since the program began in 2010. The replacement of the two engines will have a positive impact on the general maintenance budget associated with the project.
150,000	Expansion of gas collection headers and addition of horizontal collectors – This expansion will ensure that the landfill collects and destroys 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 the addition of both horizontal and vertical gas collection wells as a method to increase longevity of the added infrastructure.
<u>2,065,000</u>	

Shawneeland Sanitary District Fund:

\$30,000 Additional to Shawneeland main office

School Funds:

\$4,718,324 School Operating/School Nutrition Service/NREP Operating Fund Capital Expenses – Capital outlay expenditure appropriations for FY 2019 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.

2,820,000 School Capital Fund – Capital outlay expenditure appropriations for FY 2019 for the School Capital Fund is non-routine capital that will not affect current and future operating funds, but will help preserve building assets.

\$7,538,324

Total Capital for all Funds:

\$10,866,344

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 2019, \$3.3 million in non-recurring and carry-over funds provide for facility maintenance plans and continued projects that were begun in the prior year but may not be completed by June 30, 2018.

GOALS:

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

BUDGET SUMMARY:

	FY 2017 Actual	FY 2018 Approved Budget	FY 2018 Estimated Budget	FY 2019 Adopted Budget	Increase/Decrease FY 2018 App. To FY 2019	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	0	1,143,043	1,383,499	480,000	-663,043	-58.01%
Capital/Leases	2,897,419	2,595,244	3,089,155	2,820,000	224,756	8.66%
TOTAL	2,897,419	3,738,287	4,472,654	3,300,000	-438,287	-11.72%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	0	3,738,287	4,472,654	3,300,000	-438,287	-11.72%
TOTAL	0	3,738,287	4,472,654	3,300,000	-438,287	-11.72%
Full-time Positions	0	0	0	0	0	0.00%

Statistics



Belle Grove Plantation
Middletown, Virginia
Built in 1797

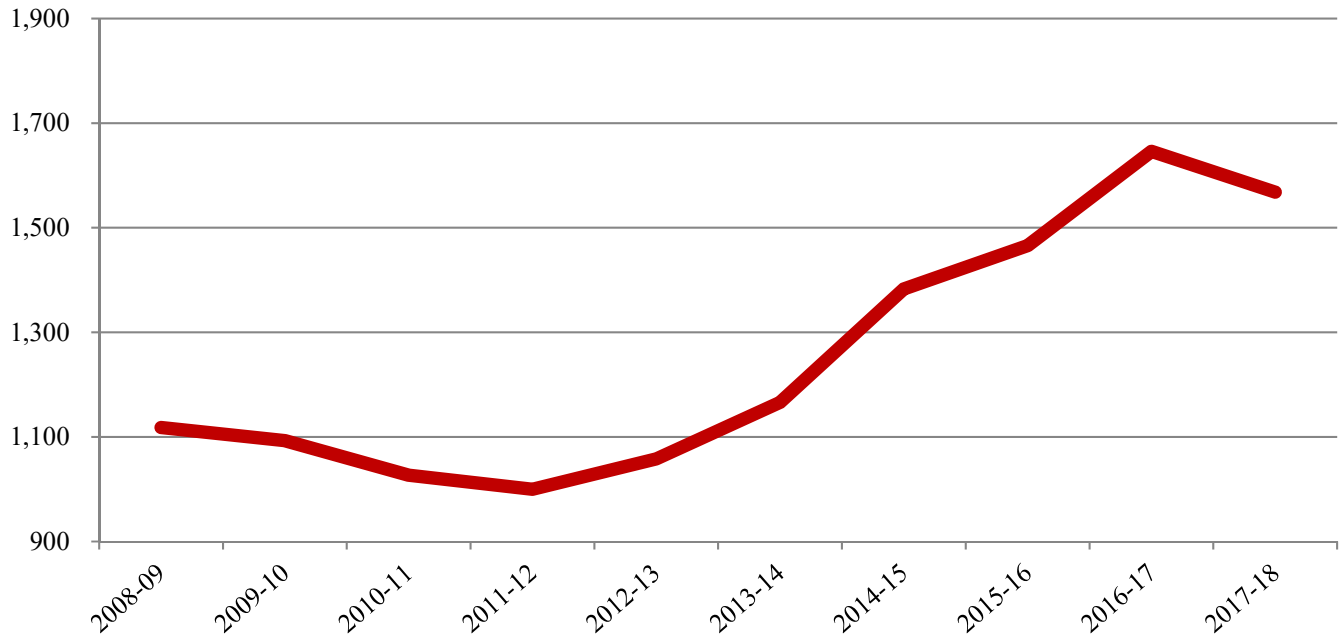
Frederick County, Virginia
Property Value and Construction

Last Ten Fiscal Years

Fiscal Year	# of Permits	Commercial		Property Value		
		Industrial Construction	# of Permits	Residential Construction	Commercial/Residential	Non-Taxable
2008-09	271	34,862,250	847	66,192,382	7,811,319,762	561,483,950
2008-10	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
2017-18	136	80,733,916	1,432	195,754,178	9,712,087,084	988,802,200

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	
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
2017-18	9,712,087,084	1,267,398,404	394,297,574	42,252,296	446,856,822	1,972,840	11,864,865,020

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

Frederick County, Virginia

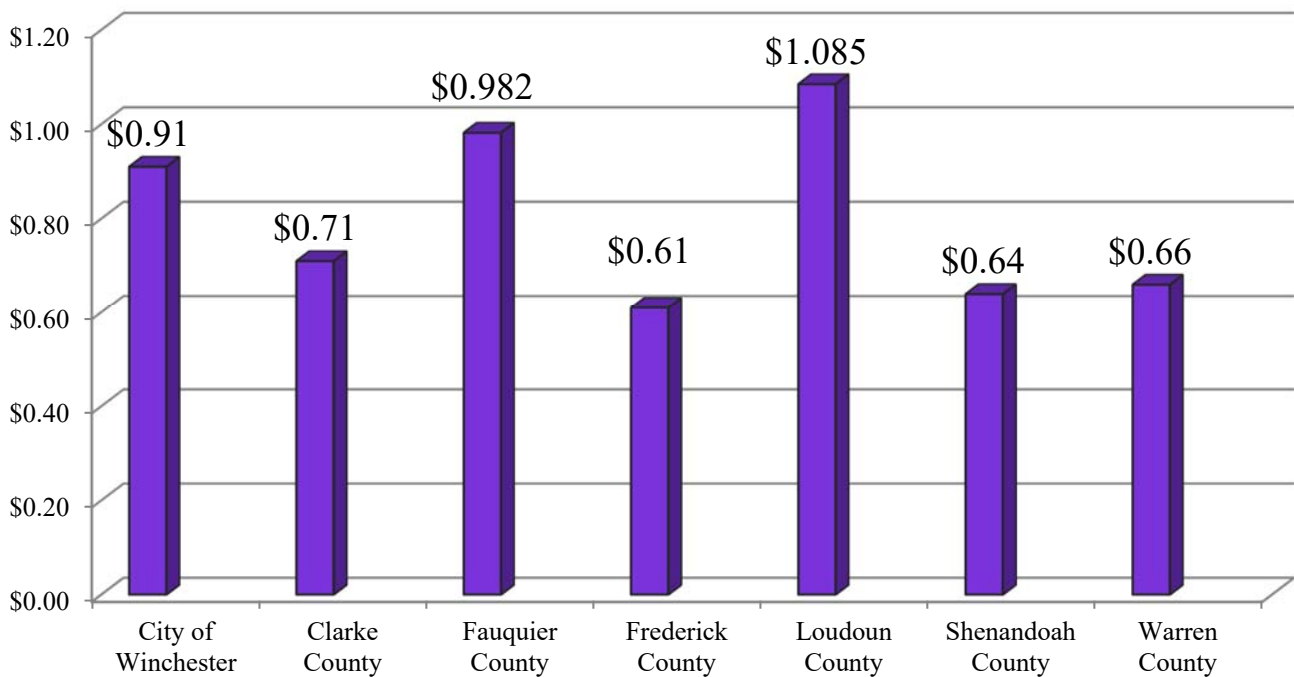
Property Tax Rates

Last Ten Calendar Years

Calendar Year	Real Estate	Personal Property	Machinery and Tools	Mobile Homes	Public Utilities	
					Real Estate	Personal Property
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
2018	0.61	4.86	2.00	0.61	0.61	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, 2017

	Governmental Activities	Business- Type Activities	Total	Component Units	
				School Board	Economic Development Authority
Assets:					
Cash and cash equivalents	\$73,041,852	\$22,188,814	\$95,230,666	\$28,602,395	\$1,613,741
Restricted cash	0	12,807,958	12,807,958	0	0
Receivables, net	59,095,177	720,826	59,816,003	168,152	0
Note Receivable	2,973,981	0	2,973,981	0	0
Due from other governments	10,201,683	0	10,201,683	4,585,520	0
Intergovernmental loan	657,083	0	657,083	0	0
Prepaid Expenses	813	0	813	0	0
Inventory	0	0	0	544,275	0
Capital Assets:					
Land and construction in progress	47,816,682	3,310,126	51,126,808	22,060,885	0
Other capital assets, net of accumulated depreciation	85,968,225	14,615,981	100,584,206	109,458,588	0
Capital assets, net	133,784,907	17,926,107	151,711,014	131,519,473	\$0
Total assets	279,755,496	53,643,705	333,399,201	165,419,815	1,613,741
Deferred Outflows of Resources:					
Deferred charge on refunding	\$709,563	\$0	\$709,563	\$0	\$0
Pension deferrals	5,764,082	253,797	6,017,879	29,342,147	0
Total deferred outflows of resources	6,473,645	253,797	6,727,442	29,342,147	0
Liabilities:					
Accounts payable and accrued expenses	\$1,618,930	\$234,393	1,853,323	\$21,750,233	\$10,502
Accrued interest payable	2,559,742	0	2,559,742	0	0
Claims payable	834,797	0	834,797	1,883,094	0
Unearned revenue	0	8,055	8,055	0	0
Amounts held for others	1,399,363	0	1,399,363	0	0
Long-term liabilities:					
Net pension liability	14,511,019	648,074	15,159,093	155,250,718	
Due within one year	16,099,858	111,026	16,210,884	1,504,833	375,000
Due in more than one year	162,770,023	12,855,541	175,625,564	4,816,929	129,400
Total Liabilities	199,793,732	13,857,089	213,650,821	185,205,807	514,902
Deferred Inflows of Resources:					
Deferred revenue - taxes	\$50,255,908	\$0	\$50,255,908	\$0	\$0
Items related to measurement of net pension liability	144,032	6,428	150,460	5,107,057	0
Total deferred inflows of resources	50,399,940	6,428	50,406,368	5,107,057	0
Net Position:					
Net investment in capital assets	-\$10,248,279	\$17,926,107	\$7,677,828	\$131,519,473	\$0
Unrestricted	46,283,748	22,107,878	68,391,626	-127,070,375	1,098,839
Total net position	36,035,469	40,033,985	76,069,454	4,449,098	1,098,839

Frederick County, Virginia

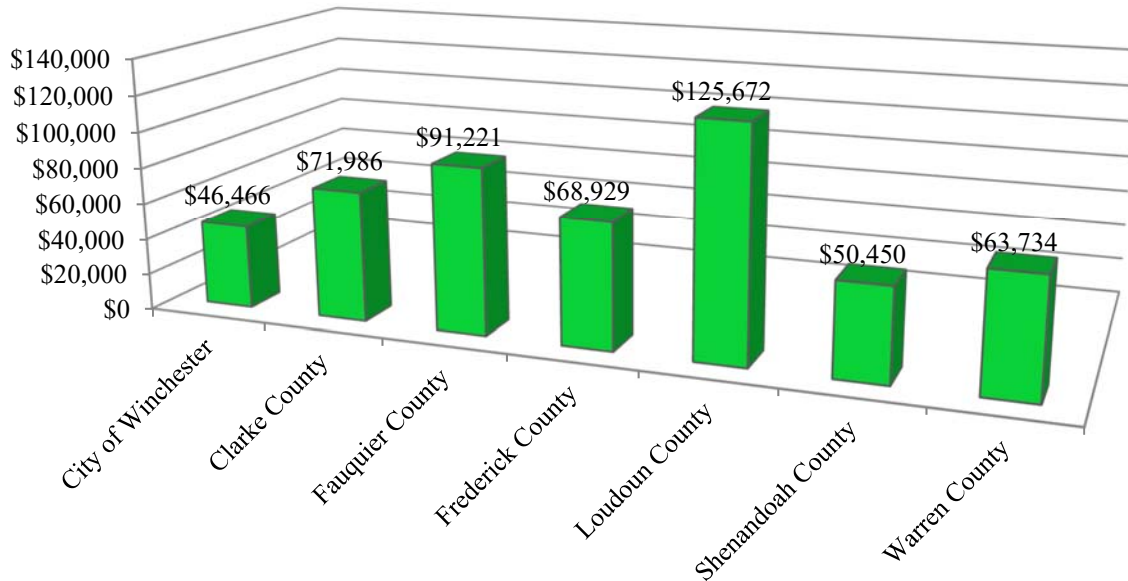
Demographic Statistics

Last Ten Calendar Years

Calendar Year	Population (1)	Per Capita Income (1) (2)	School Enrollment (3)	Unemployment Rate (4)
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	46,356	13,246	3.5%
2017	85,820	N/A	13,525	3.2%

Sources: (1) Weldon Cooper Center for Public Service
 (2) Bureau of Economic Analysis, Includes City of Winchester
 (3) Virginia Department of Education-Sept. 30 of respective calendar year
 (4) Virginia Unemployment Commission

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 (ACS)	—	—	—	82,321	8,310,301	318,558,162
Male	49.7%	49.2%	49.2%	40,925	4,086,283	156,765,322
Female	50.3%	50.8%	50.8%	41,396	4,224,018	161,792,840
Median Age ²	—	—	—	40.3	37.8	37.7
Under 18 Years	23.6%	22.4%	23.1%	19,424	1,865,556	73,612,438
18 to 24 Years	8.0%	9.9%	9.8%	6,623	823,735	31,296,577
25 to 34 Years	11.8%	13.9%	13.6%	9,731	1,154,537	43,397,907
35 to 44 Years	12.9%	13.2%	12.7%	10,615	1,094,958	40,548,400
45 to 54 Years	15.5%	14.2%	13.6%	12,800	1,183,551	43,460,466
55 to 64 Years	13.0%	12.6%	12.6%	10,741	1,043,147	40,061,742
65 to 74 Years	8.9%	8.2%	8.3%	7,328	677,364	26,355,308
75 Years, and Over	6.1%	5.6%	6.2%	5,059	467,453	19,825,324
Race: White	91.2%	68.7%	73.3%	75,113	5,712,958	233,657,078
Race: Black or African American	4.1%	19.2%	12.6%	3,343	1,596,352	40,241,818
Race: American Indian and Alaska Native	0.3%	0.3%	0.8%	236	21,948	2,597,817
Race: Asian	1.4%	6.1%	5.2%	1,191	502,878	16,614,625
Race: Native Hawaiian and Other Pacific Islander	0.1%	0.1%	0.2%	54	5,494	560,021
Race: Some Other Race	0.9%	2.3%	4.8%	731	190,972	15,133,856
Race: Two or More Races	2.0%	3.4%	3.1%	1,653	279,699	9,752,947
Hispanic or Latino (of any race)	7.4%	8.7%	17.3%	6,123	725,092	55,199,107
Population Growth						
Population (Pop Estimates) ⁵	—	—	—	86,484	8,470,020	325,719,178
Population Annual Average Growth ⁵	1.5%	0.9%	0.8%	1,181	71,902	2,448,797
Economic						
Labor Force Participation Rate and Size (civilian population 16 years and over)	68.0%	65.6%	63.3%	44,313	4,291,796	159,807,099
Armed Forces Labor Force	0.1%	1.7%	0.4%	50	111,328	1,011,641
Veterans, Age 18-64	7.7%	8.5%	5.1%	3,867	442,065	10,165,671
Median Household Income ²	—	—	—	\$68,929	\$66,149	\$55,322
Per Capita Income	—	—	—	\$31,555	\$34,967	\$29,829
Poverty Level (of all people)	5.9%	11.4%	15.1%	4,800	921,664	46,932,225
Households Receiving Food Stamps	5.2%	9.4%	13.0%	1,565	291,537	15,360,951
Mean Commute Time (minutes)	—	—	—	30.5	28.1	26.1
Commute via Public Transportation	0.2%	4.5%	5.1%	80	181,567	7,476,312
Union Membership ³	4.9%	4.6%	10.7%	—	—	—

Educational Attainment, Age 25-64						
No High School Diploma	9.3%	9.4%	11.6%	4,102	421,133	19,478,050
High School Graduate	29.9%	23.4%	26.1%	13,144	1,047,684	43,788,541
Some College, No Degree	21.0%	20.4%	21.5%	9,224	910,997	36,025,193
Associate's Degree	9.1%	7.9%	8.9%	3,992	354,717	14,962,488
Bachelor's Degree	18.9%	22.8%	20.2%	8,296	1,019,769	33,845,524
Postgraduate Degree	11.7%	16.1%	11.6%	5,129	721,893	19,368,719
Housing						
Total Housing Units	—	—	—	32,502	3,445,357	134,054,899
Median House Value (of owner-occupied units)²	—	—	—	\$231,400	\$248,400	\$184,700
Homeowner Vacancy	1.2%	1.6%	1.8%	295	33,948	1,395,797
Rental Vacancy	4.7%	5.7%	6.2%	323	65,416	2,855,844
Renter-Occupied Housing Units (% of Occupied Units)	21.9%	34.2%	36.4%	6,548	1,057,417	42,835,169
Occupied Housing Units with No Vehicle Available (% of Occupied Units)	3.6%	6.4%	9.0%	1,075	196,917	10,562,847
Social						
Enrolled in Grade 12 (% of total population)	1.4%	1.3%	1.4%	1,181	109,966	4,433,703
Disconnected Youth⁴	1.3%	2.0%	2.8%	53	8,853	485,589
Children in Single Parent Families (% of all children)	24.7%	31.3%	34.7%	4,582	556,621	24,318,038
With a Disability, Age 18-64	9.7%	9.2%	10.3%	4,794	472,291	20,188,257
With a Disability, Age 18-64, Labor Force Participation Rate and Size	57.0%	43.5%	41.0%	2,733	205,363	8,278,834
Foreign Born	6.0%	11.9%	13.2%	4,942	986,495	42,194,354
Speak English Less Than Very Well (population 5 yrs and over)	2.8%	5.7%	8.5%	2,178	443,958	25,440,956

Source: JobsEQ®

1. American Community Survey 2012-2016, 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. 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.

5. Census 2017, annual average growth rate since 2007

Frederick County, Virginia
Principal Real Property Taxpayers
At June 30, 2017

Taxpayer	Type of Business	Assessed Valuation (1)	Percentage of Total Assessed Valuation
Trans Allegheny Interstate	Utility	\$155,555,595	1.58%
The Village at Orchard Ridge	Retirement Facility	\$72,253,900	0.74%
H P Hood	Dairy Plant	\$54,700,500	0.56%
Shenandoah Valley Electric	Utility	\$49,269,740	0.50%
Fort Collier Group	Industrial Park	\$44,187,800	0.45%
Potomac Edison	Utility	\$38,864,258	0.40%
Rappahannock Electric	Utility	\$38,308,285	0.39%
Cowperwood FEMA LLC	Federal Government	\$32,676,800	0.33%
EIP Winchester Owner	Distribution	\$31,990,900	0.33%
Virginia Electric Power	Utility	\$28,069,983	0.29%
Total		\$545,877,761	5.57%
Total assessed valuation for all real property – 2017 calendar year assessment		\$9,820,007,988	100.00%

(1) Percentage of total assessed valuation is based on 2017 tax year assessed value for real property taxes.

Frederick County, Virginia

Miscellaneous Statistics

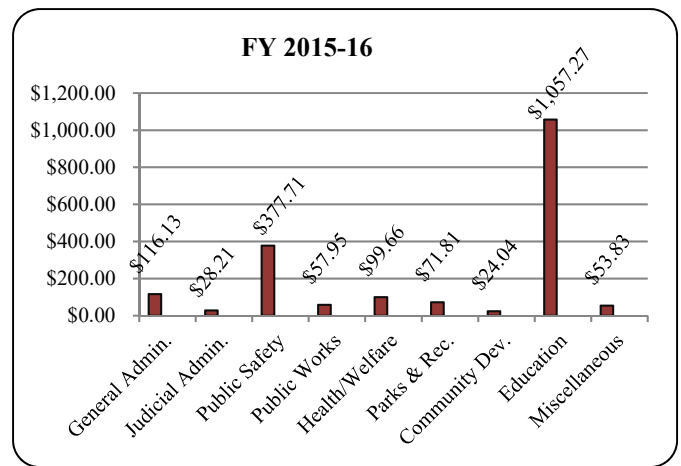
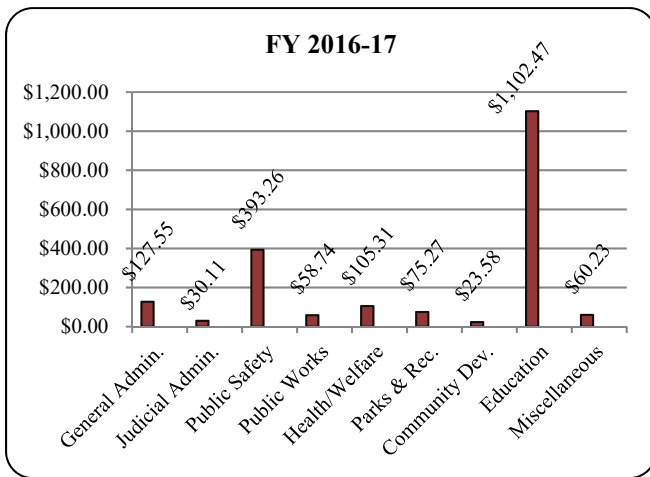
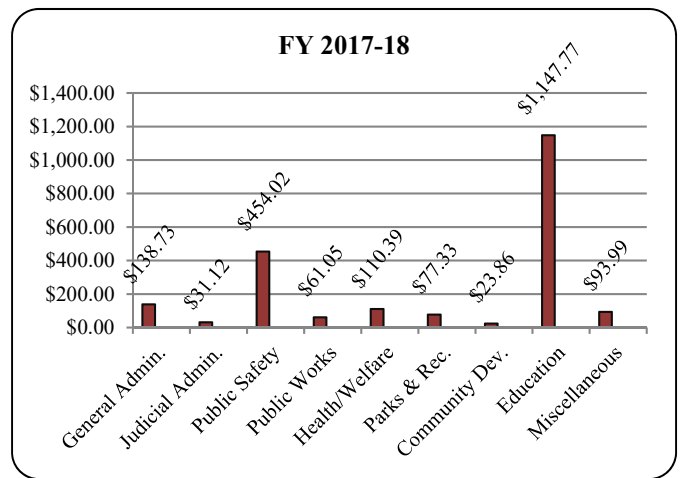
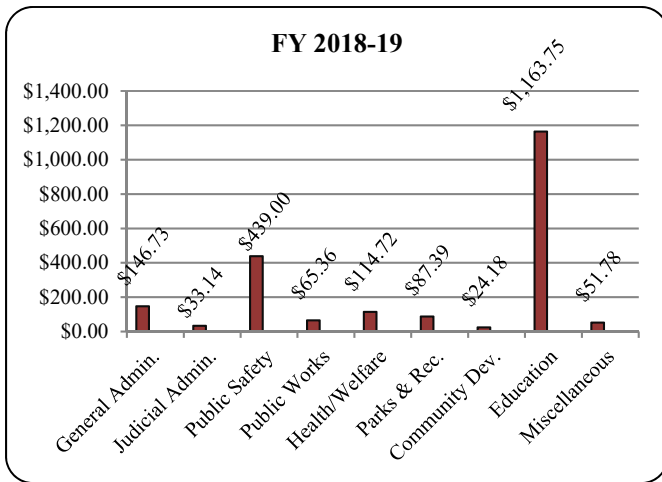
At June 30, 2018

Form of Government:	County Administrator	
Area:	427 square miles	
Fire Protection:	Number of volunteer fire stations	11
	Number of volunteer firefighters	277
Police Protection:	Number of stations	1
	Number of law enforcement personnel	139
Education:	Elementary Schools	11
	Middle Schools	4
	High Schools	3
	Technical/Vocational/Alternate Center	1
	Regional Special Education Facility	1
	Number of students	13,606
	Number of instructional personnel	1,560
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	56,160
Building Permits Issued:	Residential and Commercial	1,568

FREDERICK COUNTY TAXPAYER COSTS

	General Fund FY 2018-19	Per Capita \$	% of Total
General Administration	\$12,592,449	\$146.73	6.94%
Judicial Administration	2,827,315	33.14	1.56%
Public Safety	37,455,164	439.00	20.64%
Public Works	5,576,193	65.36	3.07%
Health/Welfare	9,787,663	114.72	5.39%
Parks & Rec./Cultural	7,456,468	87.39	4.11%
Community Development	2,063,301	24.18	1.14%
Education (includes Debt Svc.)	99,291,574	1,163.75	54.72%
Miscellaneous	4,418,101	51.78	2.43%
	\$181,468,228	\$2,126.05	100.00%

Dollar amounts are based on an estimated population of 85,820 and a total General Fund budget of \$181,468,228.



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 from 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 from 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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