

# Frederick County, Virginia



**2013-2014  
Annual Budget**

**FREDERICK COUNTY, VIRGINIA  
BOARD OF SUPERVISORS  
2013-2014**



**Richard C. Shickle, Chairman**



**Bill M. Ewing, Vice-Chairman  
Opequon District**



**Gary A. Lofton  
Back Creek District**



**Gene E. Fisher  
Shawnee District**



**Charles S. DeHaven  
Stonewall District**



**Christopher E. Collins  
Red Bud District**



**Robert A. Hess  
Gainesboro District**

# FREDERICK COUNTY, VIRGINIA

## OFFICIALS

**2013-2014**

John R. Riley, Jr. ....	County Administrator
Kris C. Tierney .....	Assistant County Administrator
Cheryl B. Shiffler .....	Finance Director
Harvey E. Strawsnyder, Jr. ....	Public Works Director
Dennis D. Linaburg .....	Fire & Rescue Director
LeeAnna D. Pyles .....	Public Safety Communications Director
Paula A. Nofsinger .....	Human Resources Director
Walter T. Banks .....	Information Technologies Director
Charles B. Tyson .....	Management Information Systems Director
Eric R. Lawrence .....	Planning and Development Director
Patrick E. Barker .....	Economic Development Director
Jason L. Robertson .....	Parks and Recreation Director
James F. Whitley .....	Regional Jail Administrator
Ellen E. Murphy .....	Commissioner of the Revenue
C. William Orndoff, Jr. ....	Treasurer
Ross P. Spicer .....	Commonwealth Attorney
Robert T. Williamson .....	Sheriff
John R. Prosser .....	Judge of the Circuit Court
David S. Whitacre .....	Judge of the General District Court
Elizabeth Kellas .....	Judge of the Juvenile and Domestic Relations Court
Rebecca P. Hogan .....	Clerk of the Circuit Court
Mark Miller .....	Acting A. S. A. P. Director
Tamara Green .....	Social Services Director
Phillip Roby .....	Social Services Board Chairman
David Crabtree .....	Health Department District Administrator
Robert P. Mowery .....	Sanitation Authority Chairman
Uwe E. Weindel .....	Engineer/Director Sanitation Authority
Mark Sutphin .....	Frederick County Extension Agent
Richard S. Miller .....	General Registrar
David T. Sovine .....	Superintendent of Schools



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Frederick County  
Virginia**

For the Fiscal Year Beginning

**July 1, 2012**

*Christopher P. Morill*

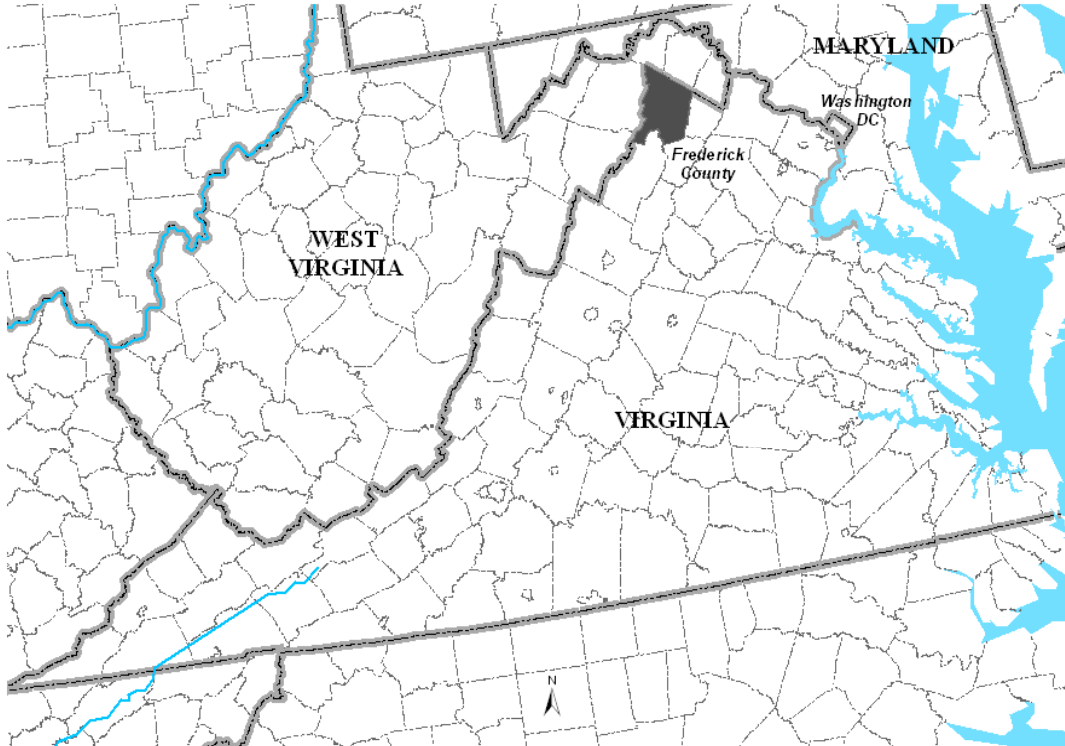
President

*Jeffrey R. Egan*

Executive Director

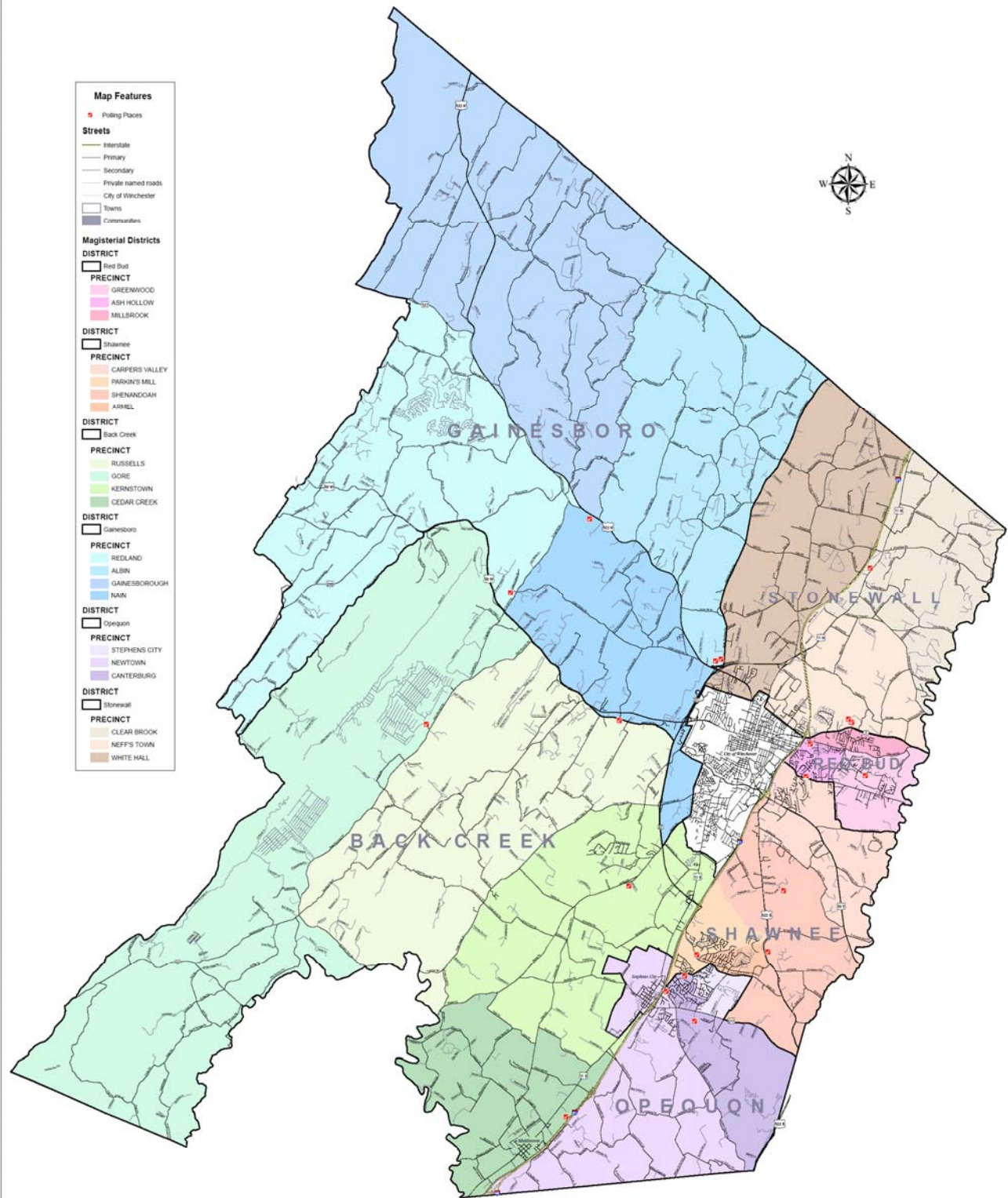
The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Frederick County, Virginia for its annual budget for the fiscal year beginning July 1, 2012. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

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





# Frederick County Magisterial Districts



- Map Features**
- Polling Places
- Streets**
- Interstate
  - Primary
  - Secondary
  - Private named roads
  - City of Winchester
  - Towns
  - Communities
- Magisterial Districts**
- DISTRICT**
- Red But
- PRECINCT**
- GREENWOOD
  - ASH HOLLOW
  - MILLBROOK
- DISTRICT**
- Shawnee
- PRECINCT**
- CARPERS VALLEY
  - PARKS MILL
  - SHENANDOAH
  - ARMEL
- DISTRICT**
- Black Creek
- PRECINCT**
- RUSSELLS
  - GORE
  - KERNSTOWN
  - CEDAR CREEK
- DISTRICT**
- Gainesboro
- PRECINCT**
- REELAND
  - ALBIN
  - GAINESBOROUGH
  - NAIN
- DISTRICT**
- Pipequin
- PRECINCT**
- STEPHENS CITY
  - NEWTOWN
  - CANTERBURG
- DISTRICT**
- Stonewall
- PRECINCT**
- CLEAR BROOK
  - NEFF'S TOWN
  - WHITE HALL



Produced by Frederick County Information Technologies  
 ICT/IT/Map Services  
 2010/2011  
 JUNE 2011  
 DRAFT

**FREDERICK COUNTY, VIRGINIA**  
**ANNUAL BUDGET**  
**FISCAL YEAR 2013-2014**

***Table of Contents***

Budget Message .....	i
Vision Statement and Core Values .....	xi
Financial Management Policies and Programmatic Goals.....	xii
County Organizational Chart .....	xvi

***BUDGET SUMMARY***

The Budget Process.....	1
Basis of Budgeting .....	4
Debt Management .....	6
Debt Service Requirements on Currently Outstanding Bonds.....	6
Statement of Long-Term Indebtedness .....	8
Budget Calendar.....	9
Total County Revenues – Graph .....	10
Total County Expenditures – Graph .....	11
General Fund Revenues – Graph .....	12
General Fund Expenditures – Graph.....	13
Budget Summary by Category .....	14
Summary of Budgeted Full-time Personnel .....	17
Budgeted Full-time Personnel – Last Ten Fiscal Years – Graph.....	18
Summary of Part-time Personnel .....	19
County Expenditures by Source.....	20
Ten-Year Budget Comparison .....	22
Organization of Funds.....	23
General Fund Revenues .....	25
General Fund Revenue Comparison – Graph .....	26
General Fund Revenue Analysis – Graph.....	27
Property Tax Revenue – Graph.....	28
Tax-Exempt Status for Non-Profit Organizations .....	29
Northwestern Regional Adult Detention Center Fund Revenues .....	39
Frederick-Winchester Landfill Fund Revenues .....	40
Division of Court Services Fund Revenues .....	41
Shawneeland Sanitary District Fund Revenues .....	42
Airport Authority Operating Fund Revenues.....	43
Lake Holiday Sanitary District Fund Revenues.....	43
School Operating Fund Revenue Comparison – Graph.....	44
School Operating Fund Revenues.....	45
School Capital Projects Fund Revenues .....	48
School Debt Service Fund Revenues .....	48
School Nutrition Services Fund Revenues.....	49

Consolidated Services Fund Revenues .....	49
School Trust Fund Revenues .....	50
School Textbook Fund Revenues .....	50
NREP Operating Fund Revenues.....	51
NREP Textbook Fund Revenues .....	51
Statement of Estimated Undesignated and Designated Fund Balance.....	52
Basis of Financial Reporting.....	56
Significant Components of Document.....	58
Profile of Frederick County .....	59

***ADMINISTRATION***

Board of Supervisors.....	67
County Administrator .....	69
County Attorney.....	71
Human Resources .....	73
Independent Auditor.....	75
Commissioner of the Revenue .....	76
Reassessment .....	78
Treasurer .....	79
Finance .....	81
Information Technologies.....	83
Management Information Systems .....	85
Other.....	86
Electoral Board.....	87
General Registrar .....	88

***JUDICIAL ADMINISTRATION***

Circuit Court .....	91
General District Court.....	92
Juvenile and Domestic Relations Court.....	93
Clerk of the Circuit Court .....	94
Law Library.....	96
Commonwealth’s Attorney .....	97
Victim/Witness Program.....	99

***PUBLIC SAFETY***

Sheriff.....	102
Volunteer Fire Departments.....	104
Ambulance and Rescue Service.....	105
Public Safety Contributions .....	106
Juvenile Court Probation.....	107
Inspections .....	109
Fire and Rescue.....	111
Public Safety Communications .....	113



***PUBLIC WORKS***

Road Administration ..... 116  
Street Lights ..... 117  
General Engineering..... 118  
Refuse Collection..... 120  
Refuse Disposal..... 122  
Litter Control..... 123  
Maintenance ..... 124  
County Office Buildings ..... 126  
Animal Shelter ..... 127

***HEALTH AND WELFARE***

Local Health Department ..... 130  
Northwestern Community Services ..... 131  
Area Agency on Aging ..... 132  
Property Tax Relief for Elderly/Handicapped/Veterans ..... 133  
Social Services Administration..... 135  
Public Assistance ..... 136

***COMMUNITY COLLEGE***

Community College ..... 137

***PARKS, RECREATION & CULTURAL***

Parks and Recreation – Administration ..... 140  
Parks Maintenance ..... 141  
Recreation Centers ..... 142  
Clearbrook Park ..... 143  
Sherando Park ..... 144  
Regional Library ..... 145

***COMMUNITY DEVELOPMENT***

Planning and Development ..... 147  
Economic Development Commission..... 149  
Zoning Board ..... 151  
Building Appeals Board..... 152  
Northern Shenandoah Valley Regional Commission ..... 153  
Gypsy Moth Suppression/Biosolids..... 154  
Soil and Water Conservation District ..... 155  
Extension..... 156

***MISCELLANEOUS***

Transfers..... 158

## ***OTHER FUNDS***

Northwestern Regional Adult Detention Center Fund.....	159
Refuse Disposal – Landfill Fund .....	161
Division of Court Services Fund.....	163
Shawneeland Sanitary District Fund.....	168
Airport Authority Operating Fund .....	170
Lake Holiday Sanitary District Fund .....	172

## ***SCHOOL FUNDS***

Instruction .....	175
Administration/Attendance and Health Services .....	176
Pupil Transportation Services .....	177
Operation and Maintenance Services.....	178
Facilities .....	179
Technology.....	180
School Debt Service Fund.....	181
School Transfers .....	182
School Nutrition Services Fund .....	183
School Textbook Fund .....	184
School Trust Funds .....	185
NREP Operating Fund .....	186
NREP Textbook Fund.....	187
Consolidated Services Fund.....	188

## ***CAPITAL FUNDS***

Capital Improvements Plan.....	189
School Capital Projects Fund.....	198

## ***STATISTICS***

Property Value and Construction.....	199
Building Permits Issued – Graph .....	199
Assessed Valuation of All Taxable Property .....	200
Property Tax Rates.....	201
Tax Comparison – Graph.....	201
Statement of Net Assets – All Funds .....	202
Demographic Statistics .....	203
Average Household Income Comparison – Graph .....	203
Additional Miscellaneous/Demographic Statistics .....	204
Principal Real Property Taxpayers.....	205
Miscellaneous Statistics .....	206
Taxpayer Costs.....	207

<b><i>GLOSSARY</i></b> .....	208
------------------------------	-----

## ***INDEX***

# Budget Message



Old Frederick County Courthouse  
Winchester, Virginia



**John R. Riley, Jr.**  
County Administrator

540/665-5666  
Fax 540/667-0370

E-mail:  
jriley@co.frederick.va.us

July 1, 2013

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 2013-2014. This budget represents the Board's revenue and expenditure policy direction after budget work sessions with the School Board and Finance Committee. During the Budget work sessions, many issues were discussed. Local revenue shortfalls, decreasing revenue from the Commonwealth, and public schools and public safety concerns, are just a few of the areas that needed to be addressed. The commitment of the Board of Supervisors, the School Board and county staff has allowed us the opportunity to continue to provide necessary services with a low real estate tax rate in comparison to surrounding localities. With this commitment in mind, we have produced a budget that recognizes limited revenue sources, conservative expenditures and the needs of Frederick County citizens.

#### **FY 2014 Budget Process, Development and Issues**

The FY 2014 budget process began in November 2012 with departments and outside agencies receiving budget packets for completion for the first time in five years. Budget submissions were due to the Finance Department in December 2012. The Finance Committee Chairman presented a budget memo in January 2013 to share his concerns on the upcoming budget. In his memo, the Chairman anticipated level funding, continued fund balance funding of \$4.3 million and recommended no increase to the real estate tax rate. The Chairman noted that even though the economy was showing some signs of improvement, the County still needed to be cautious due to any possible curveballs thrown by the state and federal governments. The Chairman also expressed concern over the lack of pay increases for employees for the past several years and would like to see pay increases included, if possible, in the upcoming budget. Departmental budget requests came in about \$30 million above the present level budget. The majority of this increase were capital requests. Revenue projections for FY 2014 also came out ahead of the FY 2013 revenue numbers by \$5.8 million.

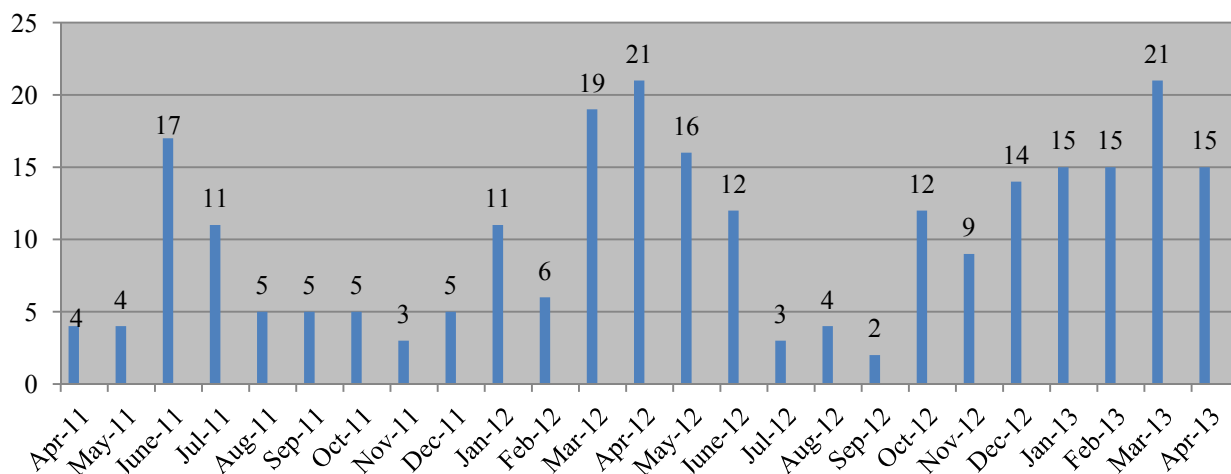
Budget development priorities and strategies were as follows:

- Merit Increases
- Fund increase in County share of the Northwestern Regional Adult Detention Center.
- Maintain current staffing levels.
- Restructure health insurance costs.

There were also key positive economic indicators at the outset of the budget process such as revenue increases in sales tax, meals and lodging taxes, personal property taxes, deeds, recordation taxes, Clerk's fees, and Development Review fees. The unemployment rate for Frederick County also has shown steady improvement running consistently below the state and national averages.

Foreclosures in Frederick County have shown an up and down cycle over the last two years. Comparing April 2011 to April 2013, foreclosures have more than tripled in that time period.

### # Residential Foreclosures by Month



Looking at what departments requested for FY 2014, most increases were made up of capital requests. Capital purchases have been deferred for many years due to budget constraints. Here is a brief look at what some of the departments requested to be funded or purchased in FY 2014:

<b>Sheriff's Office:</b>	
Outdoor stand alone camera - surveillance	\$9,000
Automated Fingerprint ID System	\$75,000
Digital Imager – electronic capture of fingerprints	\$22,049
ENT Callbox for barricade situations	\$10,000
LETS Body Worn Transmitter	\$10,000
Three unmarked vehicles for Investigators	\$68,961
13 marked patrol vehicles	\$304,434
Crisis Negotiation/Command Post Vehicle	\$100,000
Livescan System – Update/Replace equipment	\$27,130
Servers – update/replace	\$30,000
<b>Fire and Rescue:</b>	
Vehicles – six replacement, two new	\$252,250
Support Trailer 7x14 w/storage and generator	\$10,500
Laptop w/Getac & required accessories/software	\$6,000
Fit Testing machine	\$8,900
Gas meters for Battalion 10	\$5,750
Lifepak 15 with capnography software	\$66,000
Wave Form Capnography	\$15,000
Four Autopulse or Lucas automated chest compression devices	\$62,000
Onboard RV Generator	\$6,000
Two Lifepak 15 Monitor/Defibrillators	\$80,000
Laerdal Training Manikins	\$160,000
<b>Parks and Recreation:</b>	
Fleet Trip Vehicles – Two buses, one van	\$290,000
Indoor Aquatic Facility	\$15,163,000
Two 72" Z-Turn Mowers	\$21,000



Four pickup trucks – two for Clearbrook, two for Sherando	\$160,400
Replace pool siding – Clearbrook and Sherando	\$70,000
Re-plaster pool – Clearbrook and Sherando	\$80,000
Baseball field lighting upgrade – Clearbrook and Sherando Parks	\$1,300,000
Water Slide/Spray Ground – Clearbrook and Sherando Parks	\$1,251,208
Storage Building 30' x 60' – Clearbrook Park	\$50,000
Electric Utility Cart and 21" Sod Cutter – Sherando Park	\$12,000
Access Road with Parking/Trails – Sherando Park	\$1,540,626
Sun Shade Cover 30' x 30' – Sherando Pool	\$7,000
Water Well Completion – North Side – Sherando Park	\$35,000

Several departments asked for new positions or vacant positions to be refilled. Unfortunately, none of those positions were included in the FY 2014 budget. Those positions are as follows:

Department	Position
County Administrator	Public Information Officer
Human Resources	Human Resources Administrator
Commissioner of the Revenue	Office Assistant I
Reassessment Office	Data Collector
Parks and Recreation	Assistant Director

The General Fund budget for FY 2014 totals \$133,024,407. This is an increase over FY2013 of \$5,840,103. Historically, any new General Fund revenue is split with the School Board receiving 57%, or \$3,328,859, and the other 43%, or \$2,511,244, remaining in the General Fund. The revenue adjustments are as follows:

General Property Taxes	\$4,883,379
Other Local Taxes	\$1,283,809
Permits, Fees and Licenses	\$52,360
Fines and Forfeitures	\$28,241
Use of Money and Property	(\$23,425)
Charges for Services	\$59,050
Miscellaneous	(\$253,705)
Recovered Costs	\$163,427
State Revenue	(\$259,693)
Federal Revenue	(\$93,340)

As stated above, \$2.5 million of new revenue remained in the General Fund to fund any necessary adjustments. Salary adjustments of \$1.8 million were made in FY 2013 to fund the VRS mandate and to fund seven new positions approved in the fall of 2013. With the budget priorities and strategies in mind, General Fund expenditure adjustments were able to occur for FY 2014 as follows:

- ▶ Health Insurance Premium increase – The County experienced close to a ten percent increase in health insurance rates. Employer contributions as well as employee contributions increased to cover this cost. The same benefit plan was maintained.
- ▶ Jail contribution increase – The original contribution amount was \$1.6 million but was reduced by cuts to the Jail budget.
- ▶ Salary Increases – An average of 3.7 percent has been included for County employees to be effective October 1, 2013. Salary increases have not been included in the budget since FY 2009.
- ▶ Maintenance Service Contracts – The Information Technologies department has had recent upgrades to equipment and these contracts are necessary for these upgrades.

- ▶ Airport Operating Contribution – An increase to the Airport Contribution from the General Fund is needed. The sales of fuel has decreased significantly which leads to a larger contribution from the localities that help fund the Airport.

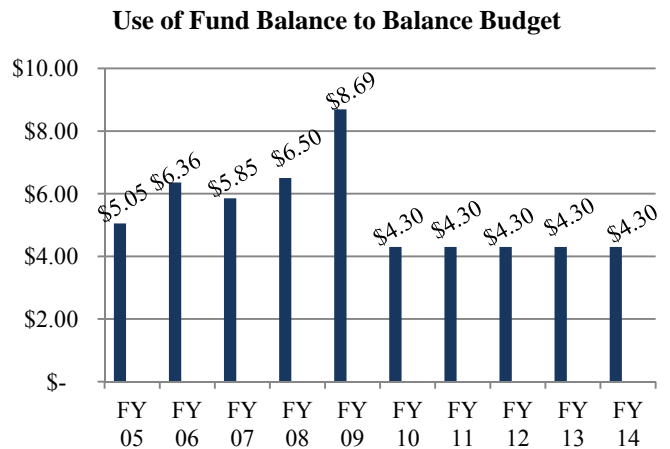
The county held a public hearing on the proposed FY 2014 budget on March 27, 2013. Nine speakers voiced their concerns at the public hearing, including the Superintendent of Schools and the School Board Chairman commended the Board of Supervisors and School Board for working together to a satisfactory conclusion but also showed concern for upcoming projects that will need attention in the near future.

The adoption of the FY 2013-2014 budget occurred on April 9, 2013.

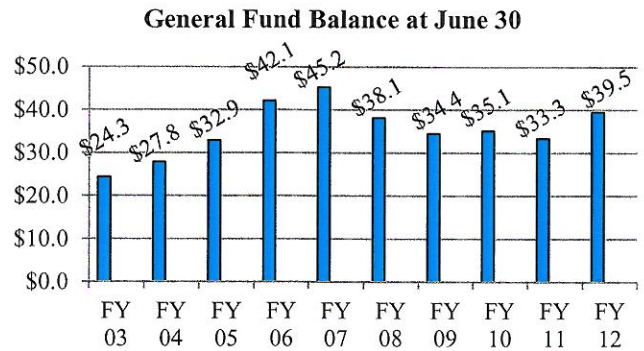
Several changes occurring in the School System budget in FY 2014 are as follows:

- ▶ Increased state and local revenues for FY14 will be used to fund a \$3.1 million salary initiative which will provide employees with their first sustained salary adjustment since July 2008. The salary initiative includes a one-step movement for all staff and an enhancement to the teacher salary scale increasing the teacher starting salary to \$40,000. The salary increase for all staff is effective October 1, 2013.
- ▶ Provided funding to support a seven percent increase to the employer’s group health insurance premium share. For employees participating in the group health insurance plan, their share of the premium is also increased by seven percent.
- ▶ Provided funding for a new partnership that was developed between Valley Health System and several school divisions in the region. Funding from Valley Health System will partially support the offering of a new Introduction to Health and Medical Science course to high school sophomores, juniors, and seniors beginning in the 2013-2014 school year. This program requires the addition of 1.5 teaching positions.
- ▶ Decreased federal revenue by 5.1 percent or \$230,212 due to federal sequestration. Federal programs with a reduction in funding include reading and math remediation for students, teacher training, at risk students, limited English proficiency students, and special education.
- ▶ Provided one-time funds for non-routine capital projects including start-up equipment for four elementary school additions, HVAC upgrades, roof replacement, and safety and security equipment. Funding is provided by reduced principal and interest payments on buildings accounted for in the School Debt Service Fund.

The Board of Supervisors approved FY 2014 General Fund allocations to the school operating fund of \$60.7 million and \$14.6 million to the school debt service fund. This is a \$3.3 million increase to the school operating fund and a constant level for school debt service compared to FY 2013. The General Fund budget increased by \$5.8 million from FY 2013, which includes the transfers to school operating and school debt. In order to support this budget, \$4.3 million was utilized from fund balance. This is the same amount taken from fund balance to balance the budget for the last five fiscal years. 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.

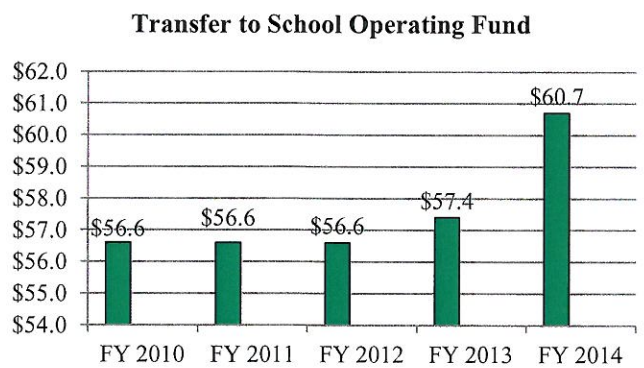


The General Fund has remained at a manageable level for the past decade. There has been a sixty-two percent increase in fund balance over the last ten years. With a larger tax base comes a higher fund balance. Fund balance was at its highest during the construction boom in FY 2006 and FY 2007.



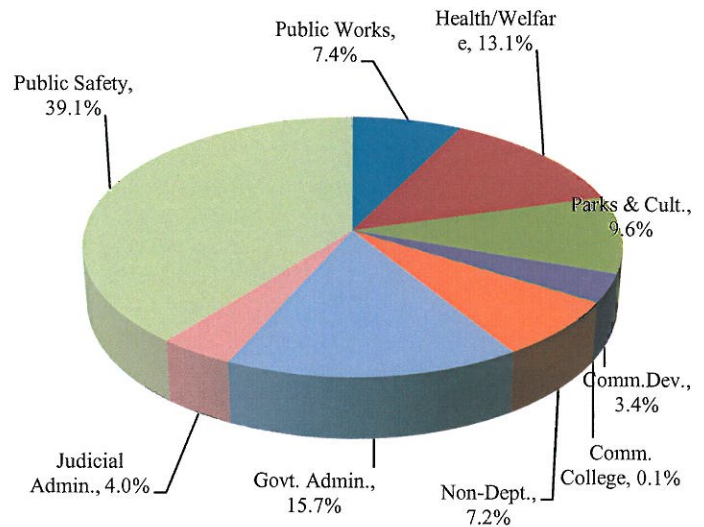
### County Expenditures

The total county budget for FY 2014 is \$247 million, an increase of 2.8% from the FY 2013 adopted budget. This figure does not include transfers made between various funds. The transfer from the General Fund to the School Operating Fund equals \$60,727,321, which is \$3,328,859, or 5.8% more than the transfer made for FY 2013. Looking back five years, the transfer to the School Operating Fund has increased 7.2%, or \$4,088,653. Another transfer occurs between the General Fund and the Regional Jail Fund. This contribution totals \$4,755,887, a 13% increase, or \$556,389, compared to FY 2013. This transfer has increased 80% or \$2,111,309 over the last five years.



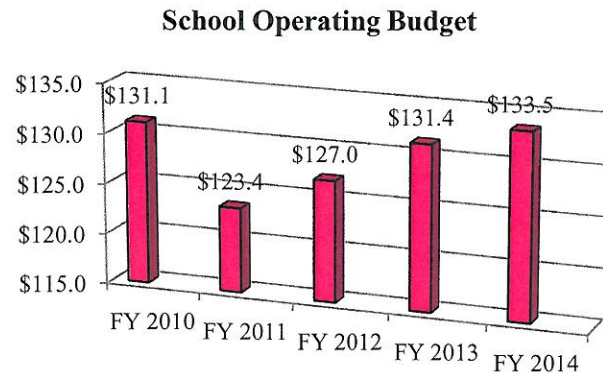
### General Fund

The General Fund budget totals \$52.8 million, excluding school, jail, and airport operating transfers, an increase of 3.7%, or \$1,925,944 over FY 2013. Salaries and fringes increased primarily due to salary adjustments and VRS mandates. General Fund expenditures have increased 1.5% or \$782,000 over the past five years.



## School Operating Fund

The School Operating Budget for FY 2014 is \$133.5 million which is an increase of 1.5% from FY 2013. Over the past five years, the School Operating Fund has increased 1.8%, or \$2.4 million. This budget is based on a projected student enrollment of 13,150. Student enrollment has risen by 124 from September 2008 to September 2012. Over the last ten years, student enrollment has increased 18% or 2,000 students.



## School Construction

As the county's population continues to grow, the school system must accommodate enrollment growth that comes with it. Further, as buildings age, replacement facilities must be planned. Construction projects included on the county's Capital Improvement Plan are shown below as approved by the county Board of Supervisors unless noted otherwise. Appropriation is approved as the projects are initiated.

- Land acquisition for and construction of a replacement Frederick County Middle School is first priority on the Capital Improvement Plan. The current facility opened in 1965 and is located within the City of Winchester beyond the geographic area of the district it serves. Structural and system renovations as well as design changes needed to accommodate middle school programs are necessary, but feasibility and cost to renovate is cost prohibitive. Construction is scheduled to begin in April 2014.
- Land acquisition and construction of the county's 4<sup>th</sup> high school is scheduled to occur during fiscal year 2014 and 2015. High school student enrollment projections will exceed existing building capacity in the fall of 2016. Construction should begin in July 2014 to accommodate a July 2017 opening.
- Renovations and upgrades are scheduled for Robert E. Aylor Middle, James Wood High School, and Apple Pie Ridge Elementary School. Improvements to Sherando High School's parking lot and softball fields are included on the CIP. And an expansion is planned for the school division's administrative office on Amherst Street. Project estimates will be determined when design and scoping of the projects are complete.
- Renovations and additions are scheduled for Bass Hoover Elementary School. This facility was built in 1975 using the open education design concept that was accepted at the time and was less expensive to build. The building system has aged to the point that it needs to be upgraded through redesign and replacement. Properly sized and outfitted classrooms need to replace the cluttered, unsecured classrooms without walls.
- Renovations and an addition are planned for Indian Hollow Elementary School. This facility was built in 1988. The facility is aging and additions are needed to address future growth and current educational standards.
- Land acquisitions for the construction of the county's 5<sup>th</sup> middle school and 12<sup>th</sup> and 13<sup>th</sup> elementary schools are also on the schools' CIP listing.



## County Revenues

The tax rates are assessed as follows:

Real Estate	\$.585 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.

The FY 2014 revenue plan includes the use of \$4.3 million of the county's projected unreserved fund balance. The June 30, 2013 fund balance is projected to reach approximately \$28.3 million. At July 1, 2013, this amount will be reduced to approximately \$24 million to balance the proposed budget.

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 of not to reduce unreserved fund balance to an amount that is less than 10% of the General Operating Fund. This amount equates to about \$13.3 million or approximately 45 days of operating funds.

## Unfunded Requests/Delayed Goals and Initiatives

The FY 2013-2014 budget meets the growing needs of a growing community. Unfunded requests from the Sheriff's Office, Fire & Rescue, and Parks and Recreation were outlined previously. Other budget needs remain unfunded. To name a few:

- New position requests for County Administrator, Human Resources Commissioner of the Revenue, Reassessment Office, Parks and Recreation, and Jail.
- Delays in upgrades and adjustments to the county's information technology systems and networks.
- Elimination or reduction of Sheriff's Office personnel assisting with special events such as Shenandoah Apple Blossom Festival, Fourth of July festivals, Neighborhood Watch meetings and Board of Supervisors meetings.
- Increases in fuel expenses
- Vehicles for Inspections and Maintenance
- Furniture and ADP equipment for various departments.
- Replacement of compactor site cans at six sites
- Improvements to Middletown and Greenwood compactor sites
- Cage replacements at Animal Shelter
- Continued reduced hours of operation at compactor sites throughout the county.
- Reductions in travel to meetings and workshops.
- Reduced quality of athletic fields, swimming pools and pool buildings at Clearbrook and Sherando Parks.

The school division is projected to receive a net \$2.1 million more revenue from all sources for the operating fund – increase from state and local sources offset by a reduction in federal dollars due to sequestration and one-time carry-over and transferred funds for the prior year employee severance



program. Increased revenue was used to fund a \$3.1 million salary initiative effective October 1, 2013. The following budget priorities were not met:

- Delayed funding to maintain/improve K-12 pupil-teacher ratios.
- Delayed funding of the technology replacement plan.
- Delayed funding of an adequate school bus fleet replacement plan.
- Delayed funding for other items such as: staff development, substitute employee wages, academic and athletic supplemental wages, equipment replacements, and other operational items.

### **Future Goals**

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

- Preserve and enhance natural resources.  
Strategy: Implement plans that concentrate on preserving historic sites and natural resources.
- Provide adequate public utility infrastructure to support the present and future needs of the county.  
Strategy: Work with county utility agencies to include monitoring demand of service and the availability of services to all areas.
- Establish and implement policies that maintain a high quality of life for citizens at the least possible cost.  
Strategy: Continue to provide and improve services to county residents such as recreational activities, refuse collection sites and enhanced public safety.
- Maintain a fund balance that assures a positive cash flow.  
Strategy: Monitor fund balance on a regular basis.
- Promote economic development to improve the current residential/business tax ratio.  
Strategy: Promote economic development incentives to attract businesses/industries to the Frederick County area.
- Enhance and perfect the public safety element within the county.  
Strategy: Improve fire and rescue volunteer program and support continued public safety training.
- Keep abreast of any potential significant changes to cyclical revenue sources.  
Strategy: Monitor monthly county revenue sources such as sales tax, Development Revenue Fees, and building permits.
- Improve and maintain the momentum of Geographic Information System (G.I.S.) growth and development in Frederick County.  
Strategy: Provide improved, easy-to-use format for citizens and develop in-house training programs.
- Continue to upgrade the county's web site for increased accessibility for county residents.  
Strategy: Improve county department web pages with the accessibility of applications, registration forms and payment options for county citizens.
- Improve quality security at county facilities.  
Strategy: Update lighting, key access and entrance doors for increased safety.
- Maintain and improve the planning process in order to manage growth and development in Frederick County.  
Strategy: Modify the Comprehensive Policy Plan format and review process.
- Prepare coordinated plans for community facilities.  
Strategy: Improve the quality and accuracy of the five-year Capital Improvements Plan for major capital facilities to include increased coordination and cooperation between various county departments.

## Working For The Future

Increasing the industrial/business tax base in an effort to minimize the tax burden on residents continues to be a top priority. The Business Development and Advancement Study, undertaken by the Department of Planning and Development, is a method of implementing the County's Comprehensive Plan through economic development. The goal of this study is to plan for commercial and industrial property to represent approximately 25% of Frederick County's real estate assessments. This would be accomplished by utilizing land use planning and commercial/industrial opportunities to offset impacts from existing planned residential uses.

Despite the economic downturn experienced throughout the United States and the World, Frederick County's existing businesses continue to expand their facilities and new companies continue to locate in our area. In 2012, Frederick County ranked in the top 5% of counties in Virginia in economic development announcements on a per capita basis. The combined efforts of Carmeuse Lime & Stone, Navy Federal Credit Union, M & H Plastics, and Kraft Food to expand their operations combined with the location of McKesson Corporation resulted in a total investment of \$180 million and the creation of 800 new jobs. In addition to these projects, there were a number of other expansion and location projects that did not receive state funding, which totaled an additional private investment of \$30 million while creating 83 new jobs.

In 2013, Frederick County received notice that HP Hood, one of the largest branded dairy operators in the United States, will invest \$84.6 million in its Frederick County operation. The company will expand its facility to increase ultra-high temperature production capacity, creating 75 new jobs. This project represents the largest investment by an expanding company in Frederick County in 30 years.

Frederick County will continue to vie for economic development projects in the future. Geographic location, transportation network, proximity to the Virginia Inland Port, and overall quality of life are just a few of the characteristics that will continue to make Frederick County a competitive location for future business attraction and existing business expansion.

The Village at Orchard Ridge, which is a subsidiary of the National Lutheran Home, continues to develop its new senior living facility. This 131 acre project is located near the Winchester Medical Center with 517 independent living residences, 96 assisted living units, and 72 skilled nursing units.

The Lake Holiday Spillway Upgrade Project was a large endeavor taken on by Frederick County with the majority of the work being done in FY 2013 and is near completion. The Lake Holiday Dam, located in Frederick County, had been showing significant deficiencies for many years. Lake Holiday was under a consent order to fix the spillway by the Department of Conservation and Recreation, Division of Dam Safety. The Lake Holiday Sanitary District was created to take care of the project, with Frederick County backing the loan for the construction. The loan will be paid back with fees paid by landowners that reside in the Lake Holiday subdivision. In August 2011, the Lake Holiday Spillway Upgrade Project began. A contract was issued to C. William Hetzer, Inc. to perform the work which involved the following items at the Lake Holiday Dam:



Spillway Upgrade Project

1. Removal of old spillway and temporary relocation of utilities.
2. Construction of new labyrinth spillway wall, training walls, baffle block energy dissipaters, downstream channel improvements and construction of a new bridge over the new spillway. All the improvements were performed in accordance with Lake Holiday's Alteration Permit issued by the Virginia Department of Conservation and Regulation, Division of Dam Safety.
3. All utilities had to be permanently located and are attached to the bottom of the new bridge.

Growth in Frederick County has slowed over the past several years but permits seem to be picking up in recent months. Housing permits reached an all-time high in FY 2004-2005 in Frederick County with 2,004 residential permits issued during that fiscal year. Housing construction has decreased significantly since then dropping to the current FY 2012-2013 number of 752 residential permits being issued. The chart on page 199 gives a yearly comparison of the number of building permits issued. According to the United States Census Bureau, the population in 2010 in Frederick County was 78,305. The latest estimate for Frederick County places the population at 80,118. Population in the county is anticipated to slowly increase to 95,648 by 2020 and much higher in 2030 with an estimate of 114,500 residents. As the Washington Metropolitan area continues to expand, Frederick County and the surrounding area will continue to see an influx of new homeowners. Frederick County maintains a mix of rural and urban settings. This along with the county's close proximity to the Washington area continues to draw people willing to commute but able to live in such a desirable area with a growing retail base and low real estate tax rate.

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

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

Respectfully submitted,



John R. Riley, Jr.  
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 four years. Beginning with assessment year 2009, reassessments will be conducted biannually.
- 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.
- The county currently uses all legally accepted financing options including the State Literary Fund and the Virginia Public School Authority.
- Although the county has not officially adopted a debt per capita policy, administration will monitor the net bonded debt per capita and ration of debt service to general governmental expenditures and provide 10-year comparison information to the governing body.

**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.

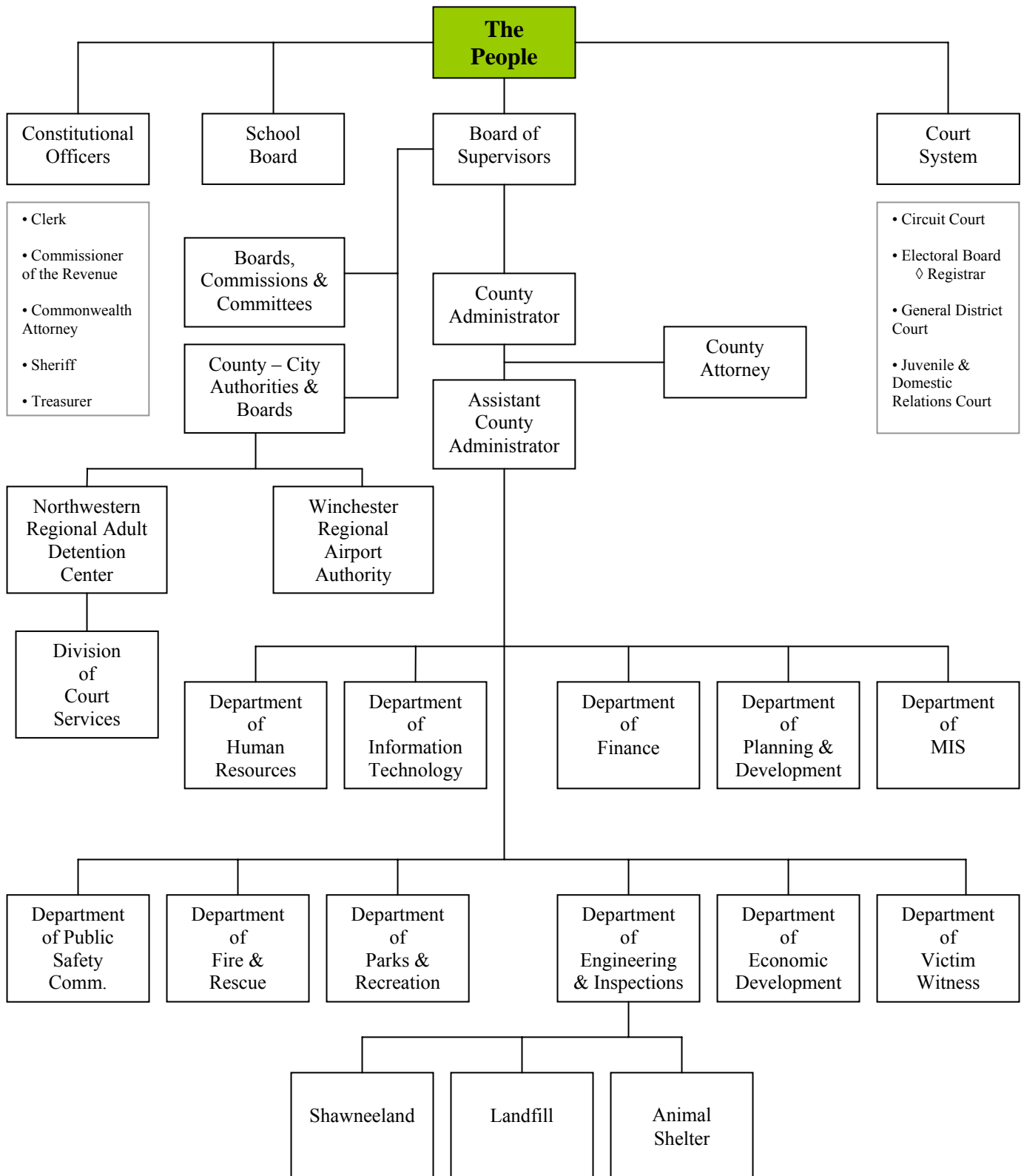
**E. Reserve Fund Policies**

- Undesignated fund balances at the close of each fiscal year should be equal to no less than 10% 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 2013-2014 is hereby presented on a modified accrual basis of accounting which recognizes payables in the accounting period in which the liability is incurred except for long term debt, and receivables in the accounting period in which they become available or measurable. This format provides the citizens of Frederick County with a wide spectrum of information on funds received and expended by the county.

## **I. THE BUDGET PROCESS**

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

The stagnant economy continues along with poor real estate values and foreclosures. The average selling price of a home in Frederick County in 2008 was \$235,940, in 2009 the average dropped to \$198,989. In 2011 the average selling price of a home was \$194,633. As of June, 2012, 133 properties were in the foreclosure market process in Frederick County.

Unemployment remains an issue for Frederick County residents. The unemployment rate for Frederick County for 2011 was 5.9%, down from one year ago when the rate was 7.1%. The 2011 rate for Frederick County is slightly lower than the statewide rate of 6.2% and significantly lower than the national rate of 8.9%.

There have been recent indicators that the local economy in Frederick County is showing signs of recovery. Sales tax continues to increase at an average rate of nine percent. Other positive indicators include a below state average unemployment rate, a fairly steady showing in construction-related permits, and an increase in development review fees. Several factors guided the FY 2014 budget process. First the real estate tax rate and personal property tax rate remained unchanged for county citizens; second, involuntary reductions in the workforce were not considered; and third was the recognition to share any new additional revenue with the schools with 57% to the school system and the remaining 43% to remain in the General Fund.

Several budget priorities were a part of this year's budget process:

- Emphasize importance of salary increase for current employees to improve morale, retention, and employment recruitment.
- Evaluate employee salary scales to ensure sufficient compensation and adequateness.
- Evaluate employee benefits to assure consistency, fiscal prudence, and market trends.
- Provide responsible stewardship for county funds to ensure the citizens receive the best services possible for the funds expended.
- Ensure a highly trained public safety program to provide efficient services and protection to county citizens.

Throughout the budget process, the Board of Supervisors were presented the following funding scenarios to balance the FY 2014 budget.

<b>FY 2014 Scenarios</b>	<b>Scenario A</b>	<b>Scenario B</b>	<b>Scenario C</b>
FY 14 Additional Revenue	5,840,103	5,840,103	5,840,103
FY 13 Fund Balance Funding	4,300,000	2,200,000	0
FY 13 Budgeted Revenue	122,884,304	122,884,304	122,884,304
<b>FY 14 Proposed Tax Increase</b>	<b>0</b>	<b>0</b>	<b>0</b>
FY 14 Proposed Budget	133,024,407	130,924,407	128,724,407
FY 13 Adopted Budget	127,184,304	127,184,304	127,184,304
Increase/Decrease in FY 14 Funding	5,840,103	3,740,103	1,540,103
Total additional funding for School Fund	3,328,859	2,131,859	877,859
Total additional funding for General Fund	2,511,244	1,608,244	662,244

The above scenarios were created with the following assumptions:

- Scenario A: Current level of fund balance funding, zero tax increase.
- Scenario B: Reduced level of fund balance funding, zero tax increase.
- Scenario C: Zero level of fund balance funding, zero tax increase
- Operating split → 57% Schools, 43% General Fund
- Proposed reassessment value equivalent to revenue neutral amount.

After deliberations, the Board of Supervisors decided to keep current level expenditures and fund balance funding by choosing Scenario A. Fund balance funding for FY 2014 would remain at \$4,300,000, the same level used in FY 2013. In each Scenario, revenues were increased by \$5,840,103. This is actually a net amount of increases and decreases in several areas of revenue. There were areas where budgeted revenue had been consistently below what was actually received and other areas where the budgeted amount was far above what was actually received. The changes in revenue are listed below:

<b>Revenue Category</b>	<b>Increase (Decrease)</b>
Real Property Taxes	2,550,000
Personal Property Taxes	2,143,379
Penalties & Admin. Fees	190,000
Local Sales & Use Taxes	1,126,758
Meals and Lodging Taxes	195,000
Motor Vehicle Licenses	25,000
Bank Stock Taxes	50,000
Other Local Taxes	(112,949)
Development Review Fees	40,760
Other Permits, Fees & Licenses	11,600
Court Fines & Forfeitures	28,241
Interest on Bank Deposits	(31,145)
Other Use of Money & Property	7,720
Charges for Services	59,050
Miscellaneous Revenue	(253,705)
Recovered Costs	171,427

Non-Categorical Aid – State	(34,200)
Compensation Board Funding - State	(8,897)
Categorical Aid - State	(224,596)
Categorical Aid - Federal	(93,340)
<b>Total Change in Revenue</b>	<b>5,840,103</b>

FY 2013-2014 was the first time in five years that budget requests were provided by departments and outside agencies to the Finance Department. General Fund expenditure requests for FY 2014 were \$30 million above the FY 2013 approved General Fund budget. Here is a breakdown by function:

<b>Function</b>	<b>FY 13 Approved</b>	<b>FY 14 Request</b>	<b>Increase (Decrease)</b>
General Govt.	7,935,188	8,714,766	779,578
Judicial Administration	1,946,320	2,082,044	135,724
Public Safety	23,407,082	28,059,336	4,652,254
Public Works	3,955,055	4,190,099	235,044
Health/Welfare	7,058,184	7,058,160	(24)
Comm. College	56,493	76,936	20,443
Parks/Cultural	4,929,830	25,346,438	20,416,608
Community Development	1,753,697	1,862,526	108,829
School Transfers	72,024,613	78,024,613	6,000,000
Non-Departmental	4,117,842	2,561,645	(1,556,197)
<b>Total</b>	<b>127,184,304</b>	<b>157,976,563</b>	<b>30,792,259</b>

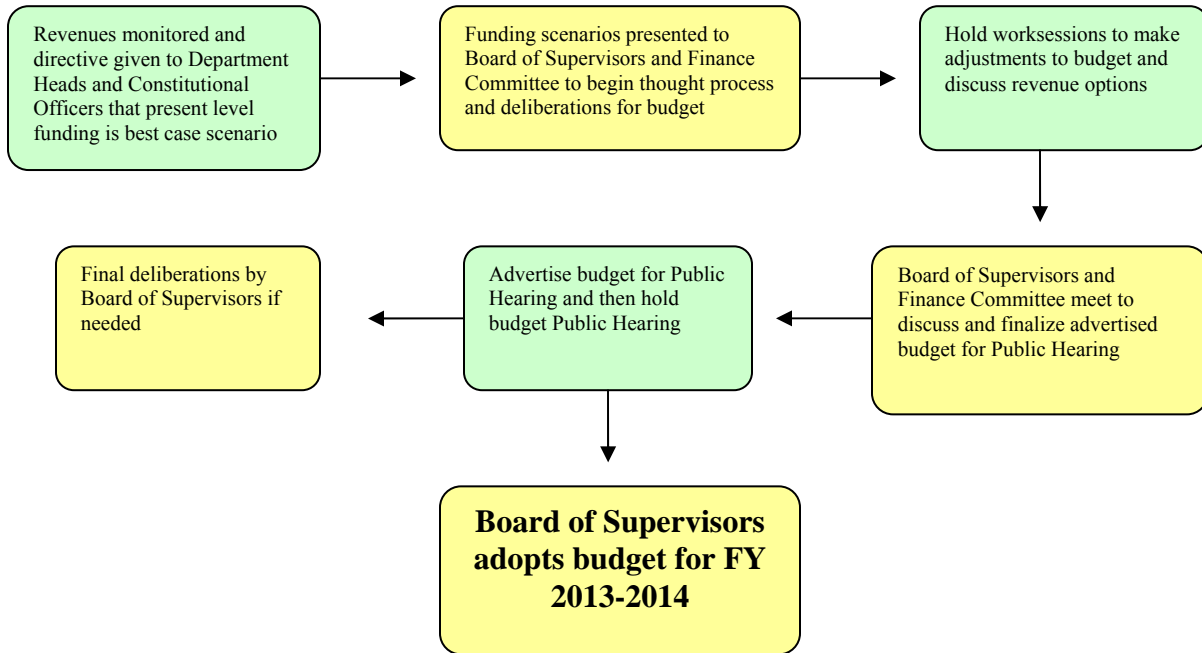
The largest increases were in Public Safety, Parks and Recreation, as well as the \$6,000,000 increase requested by the School Board. Public Safety increases are primarily capital requests which include 16 Sheriff vehicles, eight Fire and Rescue vehicles as well as miscellaneous fire and rescue equipment. Parks and Recreation capital requests include funding for an indoor aquatic facility as well as vehicles and improvements to various park buildings and property. There were also five new positions requested in various departments.

The priorities in the FY 2014 budget were possible salary increases for employees, covering health insurance premium increases, and fund an increase to the Regional Jail Fund. With these priorities, most General Fund expenditures were funded with no increases when compared to FY 2013. With the new revenue of \$5,840,103 mentioned above, funding any new requests was going to be a challenge. Of this new revenue, 58% or \$3,328,859 was earmarked for the School System with the remaining 43% or \$2,511,244 to fund new requests. Amendments to the FY 2013 budget were made during the fall of 2012 including six new positions, overtime increases and the VRS funding shortfall. These amendments alone totaled close to one million dollars. The remaining \$1.5 million was very close to what was needed to fund an average 3.5% merit increase and to assist with covering increased health insurance premiums.

The Public Hearing on the FY 2013-2014 budget was held on March 27, 2013. Nine speakers presented their views to the Board of Supervisors that night with the majority being supportive of the funding to the School System but were also concerned about low salaries for teachers and public safety employees, needed technology advancements, and the mounting repairs needed for school and administration buildings.

The proposed FY 2013 budget was adopted on April 9, 2013 with a real estate tax rate of .585 per \$100. Revenue monitoring will continue with hopes that an economic upswing is starting to take place. Funding from the federal stimulus is over and restructuring local government will be both a need and a challenge. Funding education will continue to be a priority as well as the shift in the state's population to one in every five Virginians being a senior citizen over the next five years.

## 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 or the sum of \$500,000, whichever is lesser, 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 county 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 2014 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 2014 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, 2012:

	Balance July 1, 2011	Issuances/ Increases	Retirements/ Decreases	Balance June 30, 2012	Amount Due Within One Year
<b>Primary Government:</b>					
<b>Governmental activities:</b>					
Lease revenue bonds payable	\$31,635,000	--	\$1,060,000	\$30,575,000	\$1,400,000
County General obligation bonds:					
Library	2,962,961	2,759,400 (a)	2,962,961	2,759,400	214,682
School General obligation bonds:					
School	96,755,651	14,975,000 (b)	8,060,479	103,670,172	8,242,606
Add deferred amount for issuance premiums	3,134,924	839,305	412,481	3,561,748	478,145
Less deferred amount on refunding	(78,542)	--	(33,159)	(45,383)	(24,898)
Total School General obligation bonds	\$99,812,033	\$15,814,305	\$8,439,801	\$107,186,537	\$8,695,853
State Literary Fund loans:					
School	5,266,914	--	814,149	4,452,765	814,149
Intergovernmental loans	173,527	--	11,399	162,128	11,753
Claims	563,955	6,829,862	6,766,865	626,952	626,952
Capital Leases	75,651	555,197	234,567	396,281	202,691
Other post employment benefits	6,566,000	2,372,000	317,000	8,621,000	--
Compensated absences	2,682,203	1,871,546	1,877,842	2,675,907	1,873,135
Total governmental activities	\$149,738,244	\$30,202,310	\$22,484,584	\$157,455,970	\$13,839,215

(a) Refinancing library bond

(b) Transportation facility - school

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,	Long-term Debt		Capital Leases	
	Principal	Interest	Principal	Interest
2013	\$ 10,683,190	\$ 6,548,062	\$ 202,691	\$ 19,157
2014	10,467,662	6,021,177	193,590	9,570
2015	10,548,392	5,546,253	--	--
2016	9,884,914	5,080,542	--	--
2017	9,747,254	4,631,812	--	--
2018-2022	44,024,994	16,839,462	--	--
2023-2027	27,588,059	8,424,352	--	--
2028-2032	13,865,000	3,642,680	--	--
2033-2037	4,810,000	584,250	--	--
2038-2040	--	--	--	--
Total	\$ 141,619,465	\$ 57,318,590	\$ 396,281	\$ 28,727

Note: The long-term debt includes lease revenue bonds, general obligation bonds, literary fund loans, and intergovernmental loans.

The cost of equipment under current capital leases is \$904,585.

Frederick County is committed to maintaining a high bond rating and a level of indebtedness that can be managed with available resources. Other than the construction of an administrative building a regional library, public safety building and animal shelter, school construction is the only “debt service” that the county currently undertakes. 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

<b>Fiscal Year</b>	<b>Gross Bonded Debt</b>	<b>Less: City Of Winchester Share</b>	<b>Net Bonded Debt (3)</b>	<b>Ratio of Net General Obligation Debt to Assessed Value (2)</b>	<b>Net Bonded Debt per Capita (1)</b>
2003	\$ 106,371,525	\$ --	106,371,525	2.14%	1,641
2004	113,617,493	--	113,617,493	2.15%	1,704
2005	120,002,745	--	120,002,745	1.80%	1,736
2006	144,413,506	--	144,413,506	1.74%	1,993
2007	145,585,324	--	145,585,324	1.66%	1,950
2008	153,081,573	--	153,081,573	1.70%	2,013
2009	148,796,669	--	148,796,669	1.61%	1,921
2010	137,982,022	--	137,982,022	1.46%	1,762
2011	136,620,526	--	136,620,526	1.46%	1,726
2012	141,457,337	--	141,457,337	1.53%	1,768

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

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

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



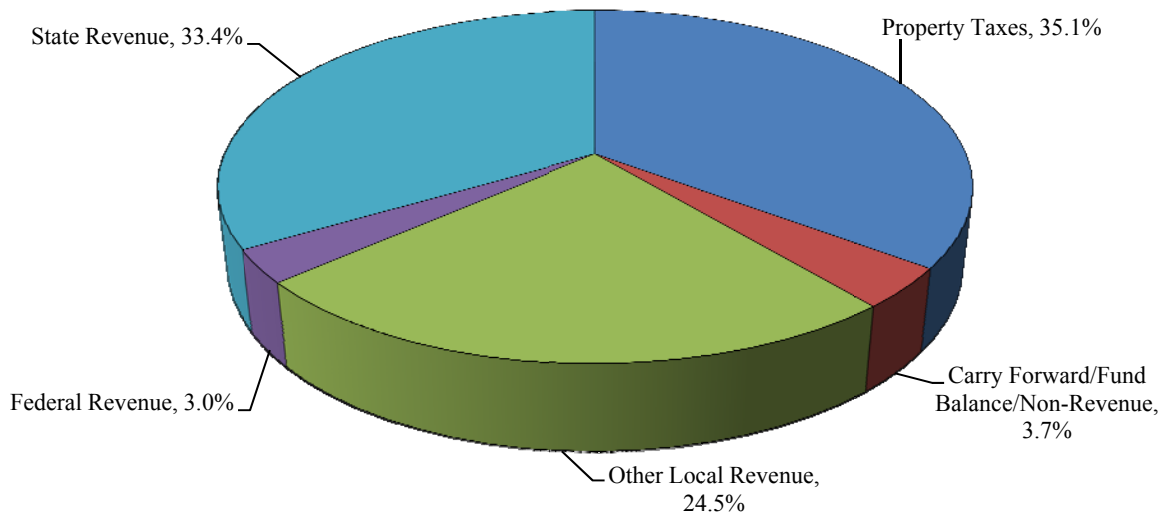
**Frederick County, Virginia  
Statement of Long-Term Indebtedness  
Year Ending June 30, 2013**

<b>School VPSA</b>	<b>Authorized And Issued</b>	<b>Payments Thru June 2012</b>	<b>Balance July 1 2012</b>	<b>Incurred During 2012-13</b>	<b>Total Balance &amp; Incurred</b>	<b>Principal Paid During 2012-2013</b>	<b>Outstanding June 30 2013</b>
FCMS Renovations	755,132	755,132	0		0	0	0
Sherando High School	3,820,000	3,705,000	115,000		115,000	115,000	0
Sherando High School	5,740,000	5,560,000	180,000		180,000	180,000	0
Refinanced Bonds	21,705,000	21,705,000	0		0	0	0
Stonewall/Senseny/Admin/Redbud	3,700,000	2,960,000	740,000		740,000	185,000	555,000
Stonewall/Senseny Road	1,200,000	900,000	300,000		300,000	60,000	240,000
Stonewall	1,355,000	965,000	390,000		390,000	65,000	325,000
Armel/Middletown Addition	3,200,000	2,080,000	1,120,000		1,120,000	160,000	960,000
Orchard View Elementary	4,650,000	2,810,000	1,840,000		1,840,000	230,000	1,610,000
Orchard View Elementary	4,100,000	2,460,000	1,640,000		1,640,000	205,000	1,435,000
Millbrook/Evendale Land/Byrd MS	16,800,000	8,400,000	8,400,000		8,400,000	840,000	7,560,000
Millbrook High School	6,150,000	3,100,000	3,050,000		3,050,000	305,000	2,745,000
MHS/JWMS Renovation	8,385,000	3,780,000	4,605,000		4,605,000	420,000	4,185,000
MHS, JWMS, Byrd MS	3,315,000	1,500,000	1,815,000		1,815,000	165,000	1,650,000
Millbrook High School	3,782,296	1,602,124	2,180,172		2,180,172	182,606	1,997,566
MHS, JWMS	12,655,000	5,080,000	7,575,000		7,575,000	635,000	6,940,000
Byrd Middle School	5,980,000	2,400,000	3,580,000		3,580,000	300,000	3,280,000
Byrd MS, Evendale Elementary	8,580,000	3,010,000	5,570,000		5,570,000	430,000	5,140,000
Byrd MS, Evendale Elementary	8,550,000	3,010,000	5,540,000		5,540,000	430,000	5,110,000
Byrd MS, Evendale Elementary	5,995,000	1,800,000	4,195,000		4,195,000	300,000	3,895,000
Evendale Elementary	5,685,000	1,710,000	3,975,000		3,975,000	285,000	3,690,000
Evendale, Gainesboro Replacement	6,305,000	1,580,000	4,725,000		4,725,000	315,000	4,410,000
Gainesboro Replacement	5,830,000	1,475,000	4,355,000		4,355,000	295,000	4,060,000
Gainesboro Replacement	4,370,000	880,000	3,490,000		3,490,000	220,000	3,270,000
Greenwood Elementary	3,800,000	760,000	3,040,000		3,040,000	190,000	2,850,000
Greenwood, Trans, APR, FCMS	13,450,000	2,025,000	11,425,000		11,425,000	675,000	10,750,000
Greenwood Elementary	5,720,000	870,000	4,850,000		4,850,000	290,000	4,560,000
Transportation	7,975,000	0	7,975,000		7,975,000	400,000	7,575,000
Transportation	7,000,000	0	7,000,000		7,000,000	365,000	6,635,000
Full Day KG, 4 <sup>th</sup> HS, Replace MS				4,435,000	4,435,000	0	4,435,000
<b>State Literary Fund Loans</b>							
Indian Hollow Elem School	2,000,000	2,000,000	0		0	0	0
D.J. Howard Addition	540,600	540,600	0		0	0	0
Middletown Elem School	1,839,424	1,839,424	0		0	0	0
Redbud Run Elem. School	5,000,000	3,750,000	1,250,000		1,250,000	250,000	1,000,000
Sherando High Addition	1,500,052	1,125,030	375,022		375,022	75,002	300,020
James Wood High Addition	2,142,948	1,607,205	535,743		535,743	107,147	428,596
Stonewall Elem. School	4,640,000	3,248,000	1,392,000		1,392,000	232,000	1,160,000
Senseny Road Addition	3,000,000	2,100,000	900,000		900,000	150,000	750,000
<b>TOTAL</b>	<b>211,215,452</b>	<b>103,092,515</b>	<b>108,122,937</b>	<b>4,435,000</b>	<b>112,557,937</b>	<b>9,056,755</b>	<b>103,501,182</b>

## Budget Calendar FY 2013-2014

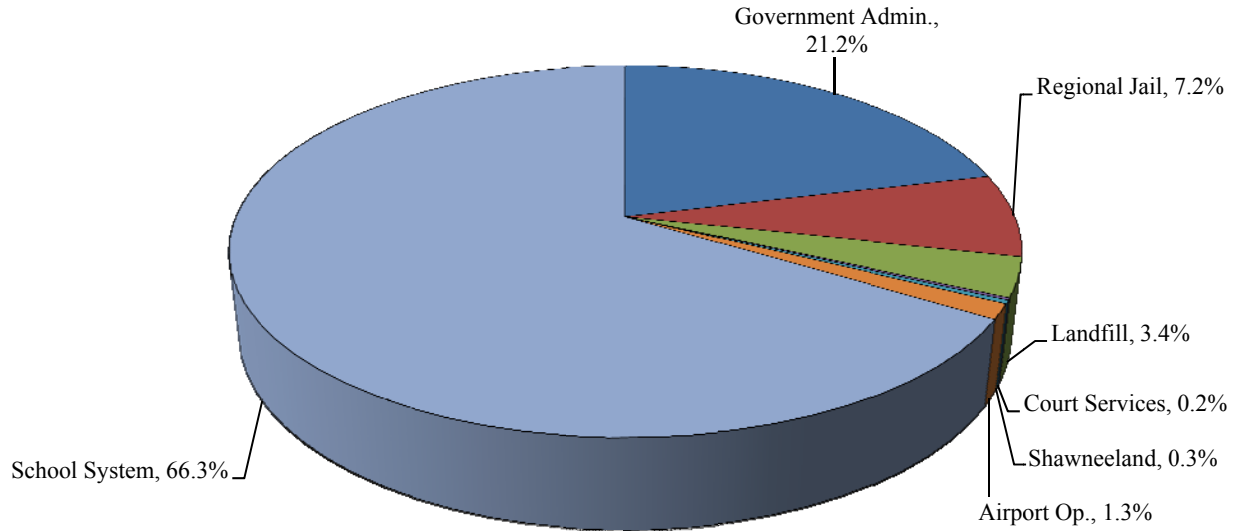
Month	Action
November 19, 2012	Budget materials sent to all departments and outside agencies
December 21, 2012	Budget requests from departments and outside agencies due back to Finance Department
January 16, 2013	Budget discussion at Finance Committee meeting outlining priorities including budget memo from Finance Committee Chairman
January 23, 2013	Joint budget meeting with School Board and Board of Supervisors; School Board presents School Board budget to Board of Supervisors
February 13, 2013	Board of Supervisors Budget Worksession
February 19, 2013	School Board budget public hearing
February 27, 2013	Budget Worksession – final worksession before budget advertisement
March 18, 2013	Public Hearing Advertisement in newspaper
March 27, 2013	FY 2013 – 2014 Budget Public Hearing
April 9, 2013	FY 2013 – 2014 Budget Adoption
May-July, 2013	Preparation of Adopted Budget Document and submission of budget for award
July 1, 2013	Implementation of Fiscal Year 2013 – 2014

## FY 2013-2014 Total County Revenues \$247,672,864



Total County Revenues	2011-12 Budgeted	2011-12 Actual	2012-13 Budgeted	2012-13 Estimated	2013-14 Adopted	% of Total
<b>Total County Revenues</b>						
<b>Local Revenue</b>						
Property Taxes	80,085,000	86,822,543	82,285,000	87,253,512	87,168,379	35.1%
Other Local Revenue	50,087,420	48,971,310	47,624,216	51,216,151	49,517,416	19.9%
Other Local Revenue – School Funds	7,994,027	7,537,639	8,399,620	8,405,946	11,407,709	4.6%
Subtotal	138,166,447	143,331,492	138,308,836	146,875,609	148,093,504	59.7%
<b>State Revenue</b>						
General Fund	8,481,207	8,652,894	8,546,304	8,709,441	8,286,611	3.3%
School Funds	61,237,493	60,908,653	66,819,108	66,834,781	68,139,042	27.5%
Other Funds	6,233,541	6,487,137	6,480,593	6,094,012	6,449,079	2.6%
Subtotal	75,952,241	76,048,684	81,846,005	81,638,234	82,874,732	33.4%
<b>Federal Revenue</b>						
General Fund	30,000	546,048	108,340	206,399	15,000	0.0%
School Funds	10,846,837	10,930,971	8,442,055	8,500,012	7,418,374	3.0%
Other Funds	0	1,892	0	200	0	0.0%
Subtotal	10,876,837	11,478,911	8,550,395	8,706,611	7,433,374	3.0%
<b>Carry Forward/Fund Balance/Non-Revenue</b>						
General Fund	4,300,000	4,300,000	4,300,000	4,300,000	4,300,000	1.7%
School Funds	3,286,665	428,250	3,859,618	5,460,898	2,573,807	1.0%
Other Funds	2,646,650	2,646,650	3,963,088	3,963,088	2,397,447	0.9%
Subtotal	10,233,315	7,374,900	12,122,706	13,723,986	9,271,254	3.7%
<b>Total Revenue</b>	<b>235,228,840</b>	<b>238,233,987</b>	<b>240,827,942</b>	<b>250,944,440</b>	<b>247,672,864</b>	<b>100.00%</b>

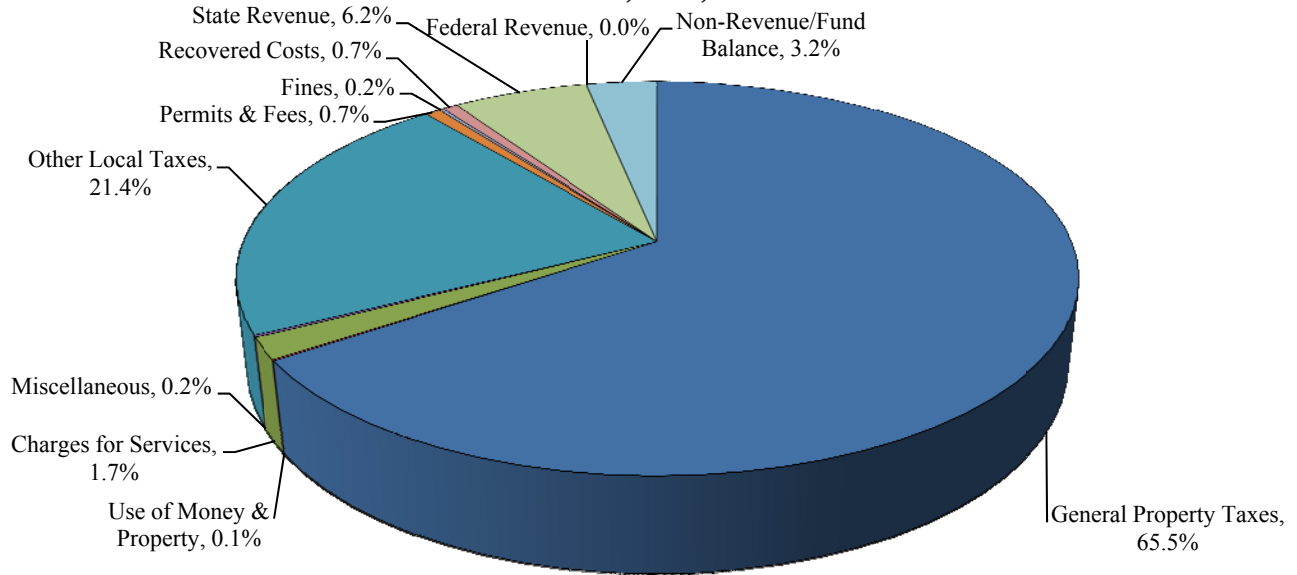
## FY 2013-2014 Total County Expenditures \$247,672,864



	2011-12 Budgeted	2011-12 Actual	2012-13 Budgeted	2012-13 Estimated	2013-14 Adopted	% of Total
<b>Total County Expenditures</b>						
<b>General Government</b>						
Administration	7,817,698	7,791,083	7,890,635	8,599,585	8,348,432	3.4%
Judicial Administration	2,029,788	1,909,677	1,940,620	1,961,826	2,124,752	.86%
Public Safety	19,814,667	19,920,126	19,414,037	20,636,884	20,713,355	8.4%
Public Works	3,995,895	3,518,554	3,955,055	3,405,082	3,940,814	1.6%
Health/Welfare	7,228,685	6,690,169	7,058,184	6,411,108	6,935,132	2.8%
Community College	56,493	56,493	56,493	56,493	56,493	.02%
Parks, Recreation & Cultural	4,972,994	4,918,974	4,929,830	4,600,909	5,107,445	2.1%
Community Development	1,782,527	1,680,290	1,753,697	1,676,928	1,818,346	.73%
Miscellaneous	3,123,638	3,788,710	4,162,773	4,162,773	3,824,494	1.5%
Subtotal	50,822,385	50,274,076	51,161,324	51,511,588	52,869,263	21.3%
<b>Other Funds</b>						
Regional Jail	16,425,072	16,297,267	17,380,185	17,339,696	18,415,374	7.4%
Landfill	8,307,530	5,903,595	8,226,180	7,739,551	6,626,620	2.7%
Division of Court Services	1,107,584	1,375,528	588,809	547,157	600,489	.24%
Shawneeland Sanitary District	777,700	522,105	766,702	867,622	849,550	.34%
Airport Operating	3,159,728	1,833,270	3,159,728	1,798,932	2,298,838	.93%
Lake Holiday Sanitary District	0	0	0	0	1,120,326	.45%
Subtotal	29,777,614	25,931,765	30,121,604	28,292,958	29,911,197	12.1%
<b>School System</b>						
School Funds	140,917,763	135,637,621	145,593,962	152,103,660	151,020,343	61.0%
Debt Service Fund	13,711,078	13,837,559	13,951,052	13,951,052	13,872,061	5.6%
Subtotal	154,628,841	149,475,180	159,545,014	166,054,712	164,892,404	66.6%
<b>Total Expenditures*</b>	<b>235,228,840</b>	<b>225,681,021</b>	<b>240,827,942</b>	<b>245,859,258</b>	<b>247,672,864</b>	<b>100.0%</b>
<b>*Excludes transfers</b>						

## FY 2013-2014 General Fund Revenues

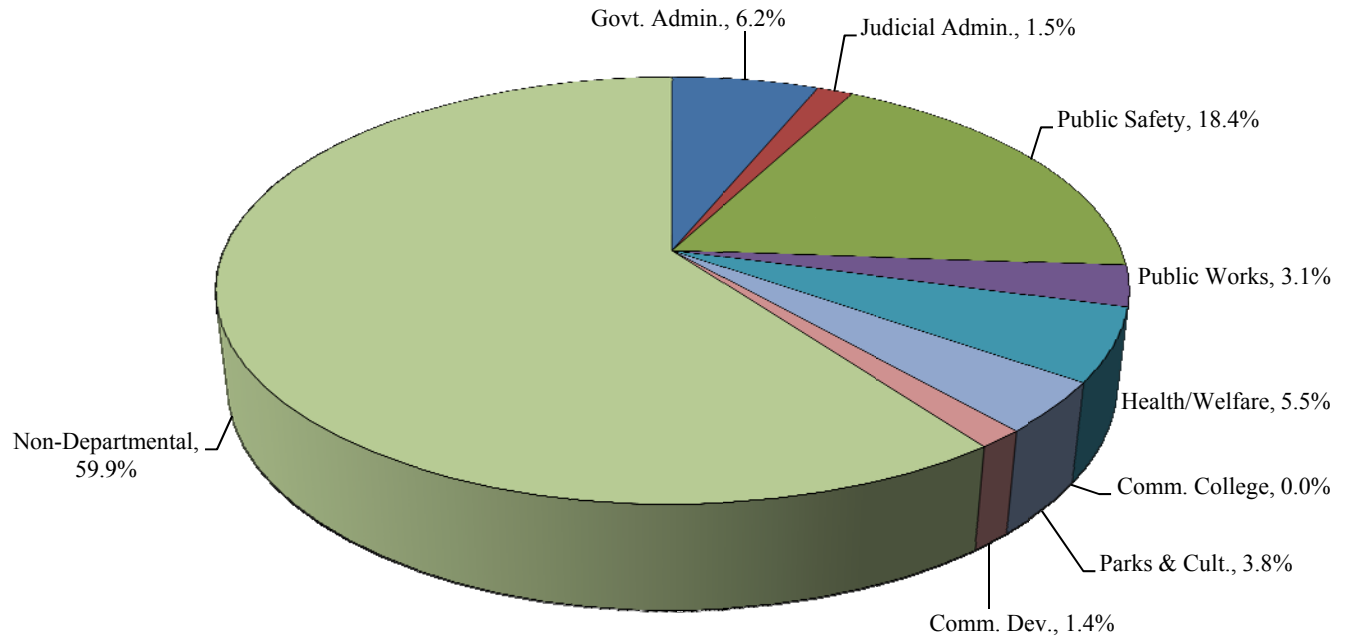
### \$133,024,407



General Fund Revenues	2011-12 Budgeted	2011-12 Actual	2012-13 Budgeted	2012-13 Estimated	2013-14 Adopted	% of Total
<b>Local Revenue</b>						
General Property Taxes	80,085,000	86,822,543	82,285,000	87,253,512	87,168,379	65.53%
Other Local Taxes	25,632,609	28,344,455	27,145,651	30,134,962	28,429,460	21.37%
Permits, Fees and Licenses	1,229,649	970,385	904,250	1,092,114	956,610	0.72%
Fines and Forfeitures	482,849	307,839	251,759	376,236	280,000	0.21%
Use of Money and Property	871,762	231,320	154,545	484,294	131,120	0.10%
Charges for Services	2,312,574	2,176,883	2,250,180	2,328,384	2,309,230	1.74%
Miscellaneous	641,446	551,425	485,000	635,880	231,295	0.17%
Recovered Costs	1,782,842	1,712,608	753,275	2,161,682	916,702	0.69%
Subtotal	113,038,731	121,117,458	114,229,660	124,467,064	120,422,796	90.53%
<b>State Revenue</b>						
Non-Categorical Aid	191,760	502,085	504,200	524,240	470,000	0.35%
Shared Expenses	3,577,455	3,517,773	3,505,000	3,428,533	3,496,103	2.63%
Categorical Aid	4,711,992	4,633,036	4,537,104	4,756,668	4,320,508	3.25%
Subtotal	8,481,207	8,652,894	8,546,304	8,709,441	8,286,611	6.23%
<b>Federal Revenue</b>						
Categorical Aid	30,000	546,048	108,340	206,399	15,000	0.01%
<b>Non-Revenue/Fund Balance</b>	4,300,000	4,300,000	4,300,000	4,300,000	4,300,000	3.23%
<b>Total General Fund Revenues</b>	<b>125,849,938</b>	<b>134,616,400</b>	<b>127,184,304</b>	<b>137,682,904</b>	<b>133,024,407</b>	<b>100.00%</b>

## FY 2013-2014 General Fund Expenditures

### \$133,024,407



General Fund Expenditures	2011-12 Budgeted	2011-12 Actual	2012-13 Budgeted	2012-13 Estimated	2013-14 Adopted	% of Total
<b>Functional Areas</b>						
Administration	7,834,572	7,807,957	7,907,509	8,616,459	8,394,217	6.31%
Judicial Administration	2,043,138	1,909,677	1,940,620	1,961,826	2,124,752	1.60%
Public Safety	23,548,177	23,653,636	23,395,530	24,924,782	25,469,242	19.15%
Public Works	3,995,895	3,518,554	3,955,055	3,405,082	3,940,814	2.96%
Health/Welfare	7,228,685	6,690,169	7,058,184	6,411,108	6,935,132	5.21%
Community College	56,493	56,493	56,493	56,493	56,493	0.04%
Parks, Recreation & Cultural	4,972,994	4,918,974	4,929,830	4,600,909	5,107,445	3.84%
Community Development	1,782,527	1,680,290	1,753,697	1,676,928	1,818,346	1.37%
Subtotal	51,462,481	50,235,750	50,996,918	51,653,587	53,846,441	40.48%
<b>Non-Departmental</b>						
Merit/Fringe Benefit/COLA Reserve	273,908	335,501	1,301,128	1,301,128	606,507	0.46%
Operational Contingency Reserve	200,000	0	300,000	300,000	656,342	0.49%
Transfer to School Operating Fund	56,637,668	55,456,793	57,398,462	57,398,462	60,727,321	45.65%
Transfer to School Debt Service Fund	14,626,151	14,626,151	14,626,151	14,626,151	14,626,151	11.00%
Transfer to Unemployment Fund	0	15,473	0	0	0	0.00%
Transfer to School Construction	0	600,000	0	0	0	0.00%
Transfer to Debt Service – County	2,649,730	2,499,121	2,561,645	2,561,645	2,561,645	1.93%
Transfer to School Capital	0	297,116	0	0	0	0.00%
Transfer to School Special Grants	0	41,499	0	0	0	0.00%
Subtotal	74,387,457	73,871,654	76,187,386	76,187,386	79,177,966	59.52%
<b>Total General Fund Expenditures</b>	<b>125,849,938</b>	<b>124,107,404</b>	<b>127,184,304</b>	<b>127,840,973</b>	<b>133,024,407</b>	<b>100.00%</b>

**FY 2013-2014**  
**Budget Summary by Category**

<b>Fund and Department</b>	<b>Personnel Expenses</b>	<b>Operating Expenses</b>	<b>Capital/Lease Expenses</b>
<b>General Fund:</b>			
Board of Supervisors	174,847	71,110	0
County Administrator	576,098	18,750	0
County Attorney	204,025	12,250	0
Human Resources	273,916	26,631	4,800
Independent Auditor	0	66,000	0
Commissioner of the Revenue	1,050,533	53,530	0
Reassessment	215,372	32,541	0
Treasurer	814,753	317,673	0
Finance	658,738	45,854	0
Information Technology	802,340	220,097	115,000
Management Information Systems	367,424	94,090	34,519
Other	0	1,881,082	600
Electoral Board	45,436	58,601	2,000
Registrar	142,587	11,020	2,000
Circuit Court	0	60,300	0
General District Court	7,541	4,252	4,500
J & D Relations Court	3,767	10,450	5,500
Clerk of Circuit Court	588,557	87,441	10,000
Law Library	0	12,000	0
Commonwealth Attorney	1,147,408	50,150	3,780
Victim Witness Program	121,801	7,305	0
Sheriff	9,398,342	925,662	125,262
Volunteer Fire Departments	37,549	663,882	0
Ambulance And Rescue Service	0	391,219	0
Public Safety Contributions	0	5,151,343	0
Juvenile Court Probation	98,302	37,458	3,000
Inspections	945,885	77,966	0
Fire and Rescue	5,874,673	449,479	10,878
Public Safety Communications	952,722	306,624	18,996
Road Administration	0	20,475	0
Street Lights	0	43,020	0
General Engineering	300,126	32,620	0



**FY 2013-2014**  
**Budget Summary by Category**

<b>Fund and Department</b>	<b>Personnel Expenses</b>	<b>Operating Expenses</b>	<b>Capital/Lease Expenses</b>
Refuse Collection	542,420	601,852	8,042
Refuse Disposal	0	375,000	0
Litter Control	0	12,172	0
Maintenance Administration	530,146	14,750	0
County Office Buildings	0	952,198	0
Animal Shelter	362,238	145,755	0
Local Health Department	0	301,959	0
Northwestern Community Services	0	318,263	0
Social Services – Administration	3,602,492	285,403	325,000
Public Assistance	0	1,561,085	0
Area Agency on Aging	0	60,930	0
Property Tax Relief	0	480,000	0
Community College	0	56,493	0
Parks Administration	362,870	123,057	4,633
Parks Maintenance	1,364,647	208,232	0
Recreation Centers	1,269,866	310,848	0
Clearbrook Park	144,956	183,935	0
Sherando Park	146,660	186,385	0
Regional Library	0	801,356	0
Planning and Development	946,482	106,629	3,600
EDC	302,838	157,539	31,271
Zoning Board	2,520	3,655	0
Building Appeals Board	150	400	0
NSV Regional Commission	0	43,622	0
Soil and Water Conservation District	0	7,650	0
Extensions	122,905	86,943	2,142
Transfers	0	79,177,966	0
<b>General Fund Total</b>	<b>34,039,932</b>	<b>97,804,952</b>	<b>715,523</b>
<b>Regional Jail Fund</b>	<b>13,249,835</b>	<b>5,131,631</b>	<b>33,908</b>

**FY 2013-2014**  
**Budget Summary by Category**

<b>Fund and Department</b>	<b>Personnel Expenses</b>	<b>Operating Expenses</b>	<b>Capital/Lease Expenses</b>
<b>Landfill Fund</b>	<b>1,739,570</b>	<b>2,974,550</b>	<b>1,912,500</b>
<b>Division of Court Services Fund:</b>			
Alcohol Safety Action Program	490,587	87,502	22,400
<b>Court Services Fund Total</b>	<b>490,587</b>	<b>87,502</b>	<b>22,400</b>
<b>Shawneeland Sanitary District Fund</b>	<b>363,453</b>	<b>483,097</b>	<b>3,000</b>
<b>Airport Operating Fund</b>	<b>641,874</b>	<b>1,468,664</b>	<b>188,300</b>
<b>Lake Holiday Sanitary District Fund</b>	<b>0</b>	<b>0</b>	<b>1,120,326</b>
<b>School Operating Fund:</b>			
School Instruction	93,454,332	7,832,185	178,554
Admin./Attendance and Health Services	5,458,289	392,266	18,500
Pupil Transportation Services	5,703,292	2,543,798	0
Operation & Maintenance Services	6,312,951	5,955,483	142,731
Facilities	62,911	137,500	0
Technology	3,786,796	558,225	1,040,724
Transfers	0	421,508	0
<b>School Operating Fund Total</b>	<b>114,778,571</b>	<b>17,840,965</b>	<b>1,380,509</b>
<b>School Debt Service Fund</b>	<b>0</b>	<b>14,954,701</b>	<b>0</b>
<b>School Nutrition Services Fund</b>	<b>2,590,195</b>	<b>2,783,303</b>	<b>751,429</b>
<b>School Textbook Fund</b>	<b>29,420</b>	<b>2,129,009</b>	<b>0</b>
<b>School Trust Funds</b>	<b>0</b>	<b>16,100</b>	<b>0</b>
<b>NREP Operating Fund</b>	<b>3,533,530</b>	<b>906,694</b>	<b>379,638</b>
<b>NREP Textbook Fund</b>	<b>0</b>	<b>50,000</b>	<b>0</b>
<b>Consolidated Services Fund</b>	<b>894,061</b>	<b>2,205,939</b>	<b>0</b>
<b>School Capital Projects Fund</b>	<b>0</b>	<b>0</b>	<b>1,182,640</b>

## **VI. IMPACT OF THE FY 2013-2014 BUDGET**

### **EXPENDITURES**

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

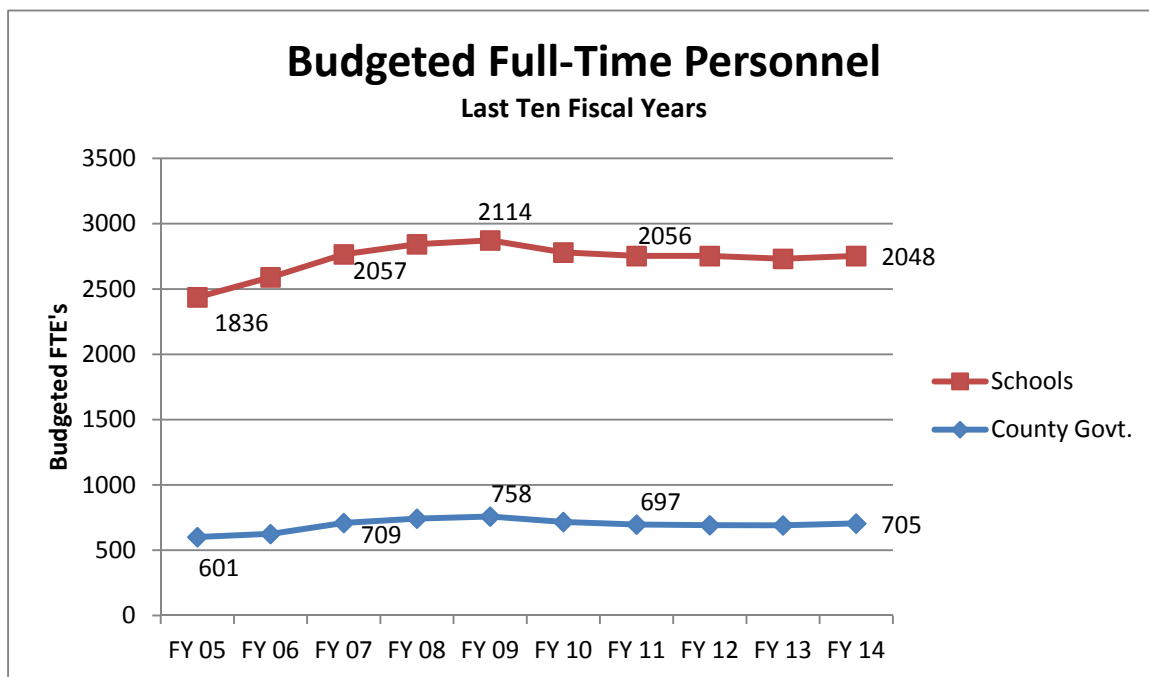
<b>BUDGETED PERSONNEL</b>				
<b>DEPARTMENT</b>	<b># OF EMPLOYEES FY 2011-12</b>	<b># OF EMPLOYEES FY 2012-13</b>	<b># OF EMPLOYEES FY 2013-14</b>	<b>FY 2014 CHANGE</b>
Board of Supervisors	1	1	1	
County Administrator	5	5	5	
County Attorney	2	2	2	
Human Resources	3	3	3	
Commissioner of the Revenue	16	16	16	
Reassessment	3	3	4	1
Treasurer	11	11	11	
Finance	7	7	7	
Information Technology	10	10	10	
Management Info. Systems	3	3	3	
Registrar	2	2	2	
Clerk of the Circuit Court	8	8	8	
Commonwealth Attorney	12	11	12	1
Victim Witness	2	2	2	
Sheriff	125.5	126.5	127.5	1
Juvenile Court Probation	2	2	2	
Inspections	13	13	13	
Fire and Rescue	77.5	77.5	79.5	2
Public Safety Communications	13	13	16	3
General Engineering	4	4	4	
Refuse Collection	2	2	2	
Maintenance	9	9	9	
Animal Shelter	7	7	7	
Social Services	57	57	57	
Parks and Recreation	38	38	38	
Planning	11	11	11	
EDC	3	3	3	
Extensions	2	2	2	
Regional Jail	188	192	197	5
Landfill	26	26	27	1
Division of Court Services	12	7	7	
Shawneeland Sanitary District	6	6	6	
Airport	11	11	11	
<b>SUBTOTAL</b>	<b>692</b>	<b>691</b>	<b>705</b>	<b>14</b>
Schools	2,060.8	2,040.6	2048.2	7.6
<b>GRAND TOTAL</b>	<b>2,753</b>	<b>2,732</b>	<b>2,753</b>	<b>22</b>

The reasons for the change in personnel are described below:

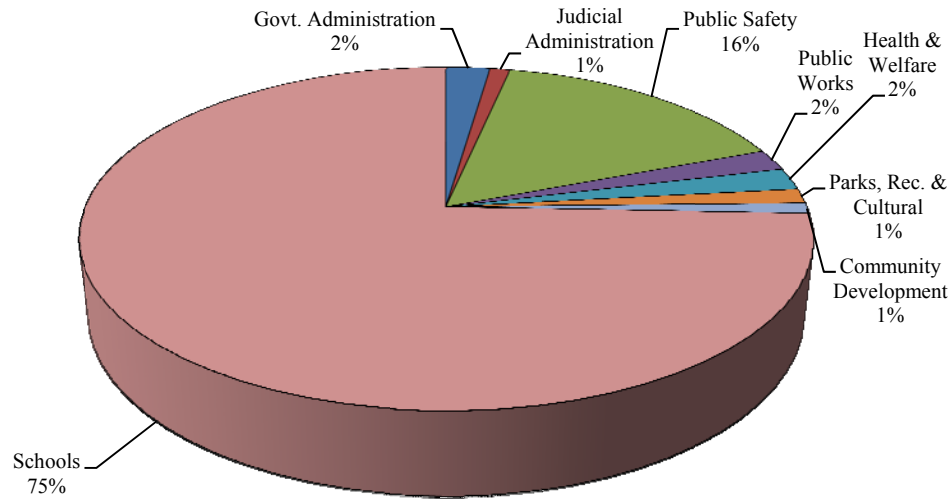
- A Data Collector was approved and hired during FY 2013 in the Reassessment Office.
- An Assistant Commonwealth Attorney was approved and hired during FY 2013 in the Commonwealth Attorney’s Office.
- A grant position for an ICAC Investigator was added to the Sheriff’s Office during FY 2013.
- Two firefighters were added to the Fire and Rescue Department in FY 2013.
- Three Dispatchers were approved and added to the Public Safety Communications Department during FY 2013.
- A Nurse, three Correctional Officers, and an Inmate Records Clerk were added to the Northwestern Regional Adult Detention Center during FY 2013.
- A Landfill Technician II has been added to the Landfill budget for FY 2014.

**Public Schools:**

- 8.5 additional classroom teaching positions were approved in the FY 2014 budget – a physical education teacher, 1.5 full-time equivalent (FTEs) Health & Sciences teachers under the Valley Health System Partnership, and six unidentified teachers to accommodate class schedules and potential growth. The six unidentified classroom teaching positions will be filled when needed and as funding is identified.
- One additional full-time special education aide was approved in the budget.
- One additional full-time grounds maintenance technician was approved in the budget.
- A Records Center Specialist is added to the FY 2014 budget.
- FY 2014 budget eliminated positions include 2.5 FTEs from the Regional Adult Education Program, 0.4 FTE technology programming and records center administration hours, and a computer technician. These positions were eliminated due to instructional and departmental restructuring plans.



## Employees by Category



### PART-TIME PERSONNEL (DATED JUNE 1)

DEPARTMENT	FY 2010-11	FY 2011-12	FY 2012-13
Board of Supervisors	1	1	1
Human Resources	0	0	1
Commissioner of the Revenue	1	2	1
Treasurer	2	2	2
Registrar	1	1	2
Gen. Dist/J & D Courts	2	2	2
Clerk	7	6	6
Commonwealth Attorney	1	2	2
Sheriff	5	6	6
Fire and Rescue	24	24	24
Public Safety Communications	2	2	2
Refuse Collection	22	23	23
Maintenance	5	5	5
Animal Shelter	3	3	4
Parks and Recreation	268	306	324
EDC	1	2	2
Gypsy Moth Program	1	0	0
Regional Jail	0	0	1
Landfill	3	3	4
Division of Court Services	11	7	8
Shawneeland Sanitary District	4	5	5
Schools*	1,004	1,009	1,055
<b>GRAND TOTAL</b>	<b>1,373</b>	<b>1,416</b>	<b>1,480</b>

\*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

	2012-13 Adopted	12-13 % of Total	2013-14 Adopted	13-14 % of Total	% Change
General Government	\$7,890,635	3.28%	\$8,348,432	3.37%	5.80%
Judicial Administration	1,940,620	0.81%	2,124,752	0.86%	9.49%
Public Safety	19,196,032	7.97%	20,713,355	8.36%	7.90%
Public Works	3,955,055	1.64%	3,940,814	1.59%	-0.36%
Health/Welfare	7,058,184	2.93%	6,935,132	2.80%	-1.74%
Community College	56,493	0.02%	56,493	0.02%	0.00%
Parks, Recreation & Cultural	4,929,830	2.05%	5,107,445	2.06%	3.60%
Community Development	1,753,697	0.73%	1,818,346	0.73%	3.69%
Non-Departmental	4,380,778	1.82%	3,824,494	1.54%	-12.70%
Regional Jail	17,380,185	7.22%	18,415,374	7.44%	5.96%
Landfill	8,226,180	3.42%	6,626,620	2.68%	-19.44%
Division of Court Services	588,809	0.24%	600,489	0.24%	1.98%
Shawneeland Sanitary District	766,702	0.32%	849,550	0.34%	10.81%
Airport Operating	3,159,728	1.31%	2,298,838	0.93%	-27.25%
Lake Holiday Sanitary District	0	0.00%	1,120,326	0.45%	100.00%
School Funds	145,593,962	60.46%	151,020,343	60.98%	3.73%
School Debt Service	13,951,052	5.79%	13,872,061	5.60%	-0.57%
<b>Total*</b>	<b>\$240,827,942</b>	<b>100.00%</b>	<b>\$247,672,864</b>	<b>100.00%</b>	<b>2.84%</b>

\*Less transfers between funds

Listed below are highlights of major shifts in expenditures relative to the FY 2013-2014 Adopted Budget:

**General Government Administration:** Expenditures in this category increased by 5.8%, or \$457,797. Salaries and fringes increased by 80% or \$367,000 due to the VRS make whole adjustment that amended the FY 2013 budget after the adoption in April, increases in health insurance costs, and a Data Collector position that was added to the Reassessment office during the Fall of 2012. The remainder of the increase can be mainly be attributed to an increase in Maintenance Service Contracts in the Information Technology Department.

**Judicial Administration:** This category's expenditures increased by \$184,132, or 9.49%. Of this amount \$173,000 is attributed to salary and fringe increases which is made up of the VRS make whole adjustment, health insurance cost increases, and the addition of an Assistant Commonwealth Attorney within the Commonwealth Attorney's Office. The remainder is made up of increases in expenses for the circuit and district courts.

**Public Safety:** Expenditures in this area increased by \$1,517,323, or 7.9%. Salaries and fringes increased by \$1,536,911 due to the VRS make whole adjustment, increases in health insurance costs, and new positions approved during FY 2013 in Fire and Rescue and Public Safety Communications. Operating expenses in the Juvenile Court Probation budget decreased by \$24,000 in FY 2014.

**Public Works:** Public Works expenditures decreased by \$14,241, or .36%. Salaries and fringes increased by \$90,000 due to the VRS make whole adjustment and increases in health insurance costs. Budgeted expenses related to trash hauling decreased by nearly \$100,000.

**Parks, Recreation and Cultural:** Expenditures in this category increased by \$177,615, or 3.6%. This increase is all within salaries and fringes and is made up of the VRS make whole adjustment, increases in health insurance costs, and increases to part-time help in the parks budgets.

**Community Development:** This category increased by 3.69%, or \$64,649. Salaries and fringes increased by \$99,000 due to the VRS make whole adjustment in FY 2013 and increases in health insurance costs. The Planning and Development budget was reduced by \$30,000 due to the elimination of the National Park Service grant amount. If this grant is received during FY 2014, a supplemental appropriation will be considered.

**Non-Departmental:** Appropriations in this category consist of 1) debt payments totaling \$2,561,645 for the county government administration building, Public Safety Center building, Bowman Library and Joint Judicial Center renovations, 2) merit increases to be effective October 1 averaging 3.7%, and 3) a small contingency for unforeseen emergencies.

**Regional Jail Fund:** This fund increased by \$1,035,189, or 5.96% compared to FY 2013. Salaries and fringes increased by \$866,000 primarily due to five new positions added during FY 2013, the VRS make whole adjustment, and health insurance cost increases. Operating expenses increased by \$175,000 in such areas as inmate health care, electrical services, food supplies, medical supplies, and janitorial supplies. Capital expenses decreased by \$7,000.

**Landfill Fund:** Fund expenses for the Landfill decreased by \$1,599,560, or 19.44%. Personnel expenses increased by \$163,000 due to the addition of a new position in FY 2014, the VRS make whole amount, and increases in health insurance costs. Operating expenses decreased by \$314,000 mainly due to a lower anticipated return on recyclable items. Budgeted improvements to the Landfill decreased compared to FY 2013 by \$1,448,000. Landfill projects for FY 2014 include gas expansion and upgrades, paving of landfill access roads, new equipment for recycling of cardboard and plastics at the Citizens Convenience Center, and the installation of electronic entrance signs.

**Landfill Tipping Fee Rate – FY 2013-14**

Municipal Rate	\$ 12 per ton
Construction/Demolition Debris	\$ 42 per ton
Municipal Sludge	\$ 28 per ton
Commercial/Industrial	\$ 45 per ton

**Airport Operating Fund:** This fund decreased by \$860,890, or 27.25%. Salaries and fringes increased by \$34,000 due to the VRS make whole adjustment and increases in health insurance costs. Operating expenses decreased by \$883,000 primarily due to the reduction in the sale of aircraft fuel. Fuel sales have decreased over the last several years so an adjustment was needed in this area.

**Lake Holiday Sanitary District Fund:** This is a new fund created to finance the construction of the Lake Holiday Dam spillway as required by the Virginia Department of Conservation and Recreation. A bond issue was approved to fund the construction of the spillway and repayment of the bond financing is to be accomplished through the assessment of a tax on properties within this district.

**School Operating Fund:** The FY 2014 budget, approved in April 2013, is a \$2,093,044 increase in the school operating fund. The increase in available revenues for the school operating fund is primarily due to more funding from the county and the state compared to FY 2013. County revenues for FCPS are increased by \$3.3 million for FY 2014 due to improving economic conditions in Frederick County. State revenues are increased by \$1.3 million for FY 2014 due to a two percent salary increase for Standards of Quality instructional and support positions, as well as increased sales tax projections. Federal funds for FCPS are decreased in FY 2014 due to sequestration, reduced carry-over funds, and eliminated temporary, targeted program funds under Title I – Improving Basic Programs. Further, a transfer from the Debt Service Fund and prior year surplus funds provided \$1.4 million to the School Operating Fund in FY 2013 for the cost of the voluntary severance program. These funds are not needed in FY 2014; therefore, they are eliminated from the budget.



The greatest expenditure increase to the FY 2014 budget is a \$3.1 million salary initiative. This salary initiative provides employees with their first sustained salary adjustment since July 2008. The Governor of Virginia included the state's share of funds to schools for a two percent salary increase for Standards of Quality instructional and support positions. To receive this funding increase from the state, school divisions must certify that they will provide at minimum a two percent salary increase for these positions by January 1, 2014. FCPS is providing a division average 3.7% increase for employees effective October 1, 2013. This initiative provided a step movement for all salary scales and enhanced the teacher salary scale to a \$40,000 starting salary. Group health insurance premiums increased by seven percent for the employer and the participating employee. The employer's increased cost of health insurance is \$700,000. Further, the FY 2014 budget supports additional positions including 1.5 full-time equivalent teaching positions for the Valley Health System Partnership – providing an opportunity for high school students to explore health and medical science careers through a new Introduction to Health and Medical Science course. Reduction in federal funds due to sequestration cut materials, supplies, and services for federal programs such as reading/math remediation, at risk students, and special education. Federally funded teacher training programs were also cut. Further, \$1.4 million is eliminated from the FY 2014 budget which was a one-time, prior year funding for a voluntary severance program. Lastly, the FY 2014 budget does not include funding for replacement school buses or restoration funding for replacement technology equipment.

**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 2014, county funds and federal QSCB stimulus funds support the balance in the School Debt Service Fund. Debt service will be \$14.9 million in FY 2014. A one-time transfer of funds to the Capital Projects Fund will be available to support various capital projects not considered routine building maintenance or significant construction costs.

**School Capital Projects:** Due to an increase in revenues over expenditures in the School Debt Service Fund, \$1.1 million is transferred to the School Capital Projects Fund making \$1.2 million (includes a \$0.1 million prior year carry-over amount) for one-time capital projects. These capital projects are not considered routine building maintenance or significant construction costs and include such purchases as start-up equipment for elementary school additions, Aylor Middle School HVAC upgrades, Sherando High School roof replacement, safety and security equipment, and other equipment upgrades.

### *Ten Year Budget Comparison*

Fund	FY 04-05	FY 05-06	FY 06-07	FY 07-08	FY 08-09	FY 09-10	FY 10-11	FY 11-12	FY 12-13	FY 13-14
General Fund	38,724,726	41,991,221	48,291,552	54,150,663	56,205,117	52,129,537	50,900,934	50,822,385	51,161,324	52,869,263
School Funds	120,808,306	134,702,451	149,875,304	157,863,632	163,691,206	159,381,591	151,698,603	154,628,841	159,545,014	164,892,404
Regional Jail	10,408,680	11,848,786	16,327,640	17,250,553	18,878,477	17,299,092	16,832,410	16,425,072	17,380,185	18,415,374
Landfill	6,327,638	9,354,058	9,573,521	9,016,193	11,342,676	7,562,982	7,366,729	8,307,530	8,226,180	6,626,620
Division of Court Services	1,281,617	1,295,876	1,303,985	1,451,196	1,415,036	1,423,981	1,279,083	1,107,584	588,809	600,489
Shawneeland	516,455	622,413	1,319,710	1,020,742	1,020,538	718,916	848,097	777,700	766,702	849,550
Airport Operating & Capital	2,454,665	2,844,494	3,370,540	5,080,276	3,345,135	3,159,728	3,159,728	3,159,728	3,159,728	2,298,838
Unemployment	10,000	10,000	10,000	10,000	0	0	0	0	0	0
Lake Holiday	0	0	0	0	0	0	0	0	0	1,120,326
<b>Total*</b>	<b>180,532,087</b>	<b>202,669,299</b>	<b>230,072,252</b>	<b>245,843,255</b>	<b>255,898,185</b>	<b>241,675,827</b>	<b>232,085,584</b>	<b>235,228,840</b>	<b>240,827,942</b>	<b>247,672,864</b>

\*excludes transfers between funds

Organization of Funds		
Fund Type	Revenue Sources	Expenditures
<b>General Fund</b> – This fund provides for the daily operations of the county government and is funded by county, state, federal and other funds.	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	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
<b>Northwestern Regional Adult Detention Center</b> – 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.	Use of Money and Property Charges for Services Recovered Costs State Categorical Aid Federal Categorical Aid Transfer from General Fund Fund Balance Funding	Jail Expenses
<b>Landfill</b> – This enterprise fund provides for the operation of the local landfill and is funded primarily by landfill fees.	Use of Money and Property Recovered Costs Charges for Services Fund Balance Funding	Landfill Expenses
<b>Division of Court Services</b> – This special revenue fund provides services for the local court system and is funded by local and state funding.	Use of Money and Property Charges for Services Recovered Costs Fund Balance Funding	Old Dominion Alcohol Safety Action Program “Starting Point” Public Inebriate Center
<b>Shawneeland Sanitary District</b> – This special revenue fund provides services for the Shawneeland subdivision and is funded by property assessment fees.	Property Taxes Use of Money and Property Recovered Costs Fund Balance Funding	Shawneeland Expenses
<b>Airport Operating</b> – This fund provides for the operation of the regional airport. This is an airport authority in which Frederick County is fiscal agent.	Sale of Services State Categorical Aid Other Locality Funding Transfer from General Fund	Airport Expenses
<b>Lake Holiday Sanitary District</b> – This special revenue fund provides for the payment of the dam repair and related expenditures.	Fees Receivable Fund Balance Funding	Lake Holiday Expenses
<b>School Operating</b> – 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/Consolidated Service Funds

<p><b>School Trusts</b> – These fiduciary funds account for non-expendable funds provided through a private donor for special purposes.</p>	<p>Use of Money and Property</p>	<p>Trust Expenses</p>
<p><b>School Capital</b> – This Capital Project Fund provides for major maintenance projects that are not supported by the School Operating Fund and are not considered capital projects. County funds obtained through the county’s proffers program, county general fund monies, and/or the school division’s previous year’s carry-forward funds are typically the sources of revenue for this fund.</p>	<p>Transfer from School Debt Service Fund Carry Forward Funds</p>	<p>Capital Expenses</p>
<p><b>School Debt</b> – This Capital Project Fund pays the principal and interest on indebtedness incurred to finance capital projects in the Construction Fund. County funding is the primary source of revenue with state lottery and construction funds providing partial support.</p>	<p>Federal Funds Carry Forward Funds Transfer from General Fund</p>	<p>Debt Payments</p>
<p><b>School Nutrition Service</b> – This proprietary, enterprise 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.</p>	<p>Use of Money and Property Charges for Services State Funding Federal Funding Carry Forward Funds</p>	<p>Food Service Expenses</p>
<p><b>School Textbook</b> – This special revenue fund provides for the purchase of adopted textbooks for the school system. It is funded by state and local funds.</p>	<p>Use of Money and Property Charges for Services Recovered Costs Carry Forward Funds Transfer from School Operating Fund Transfer from Trust Fund</p>	<p>School Textbook Expenses</p>
<p><b>Consolidated Services</b> – This special revenue fund provides for the operation of shared building and vehicle maintenance services.</p>	<p>Charges for Services</p>	<p>Consolidated Services Expenses</p>
<p><b>NREP Operating</b> – This special revenue 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><b>NREP Textbook</b> – This special revenue 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**

*General Property Taxes:*

<b>General Property Taxes</b>	<b>2011-12 BUDGETED</b>	<b>2011-12 ACTUAL</b>	<b>2012-13 BUDGETED</b>	<b>2012-13 ESTIMATED</b>	<b>2013-14 ADOPTED</b>
Current Real Property Taxes	40,430,000	42,606,568	40,700,000	42,839,912	<b>43,250,000</b>
Current Public Svc. Corp. Taxes	800,000	1,529,179	1,500,000	1,639,608	<b>1,500,000</b>
Current Personal Property Taxes*	38,050,000	41,243,465	39,000,000	41,484,040	<b>41,143,379</b>
Penalties	400,000	769,288	600,000	616,428	<b>700,000</b>
Interest & Costs on Taxes	220,000	357,264	300,000	320,352	<b>300,000</b>
Admin. Fees for Liens	185,000	316,779	185,000	353,172	<b>275,000</b>
<b>TOTAL</b>	<b>80,085,000</b>	<b>86,822,543</b>	<b>82,285,000</b>	<b>87,253,512</b>	<b>87,168,379</b>

\*Includes Machinery & Tools Tax and Delinquent Personal Property Taxes Collected.

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.

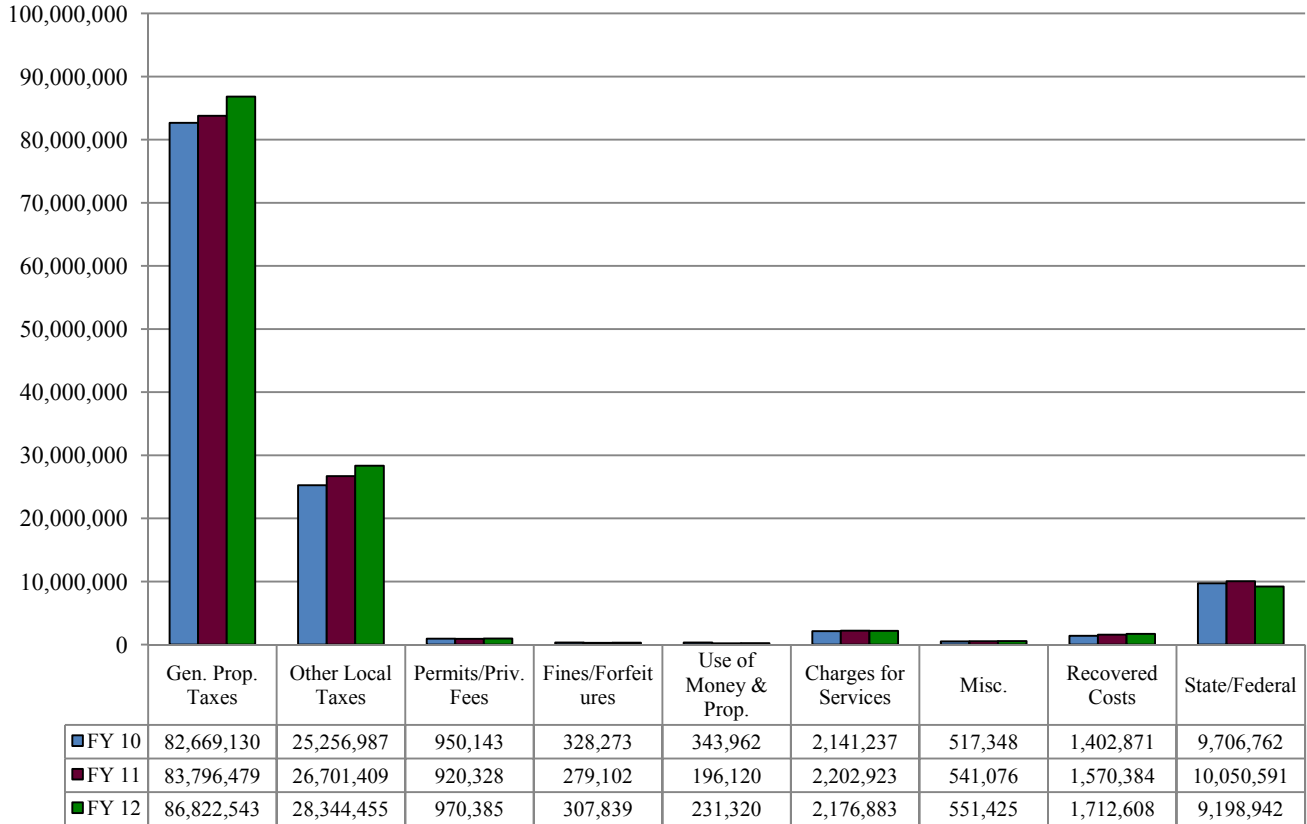
Real property taxes are paid by all landowners: residential, commercial/industrial and rural. These amounts are calculated by the Commissioner of the Revenue. Real estate taxes are calculated at .585 cents per \$100 of assessed value and personal property taxes are calculated at \$4.86 per \$100 of assessed value. The FY 2013 Estimated column reflects a windfall collected on the December 5 tax due date. This increase is due to the real estate tax rate changing from .545 cents to .585 per \$100 of assessed value after the FY 2013 budget was adopted in April 2012.

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 the FY 2007 budget, 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 just under 50%.

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.

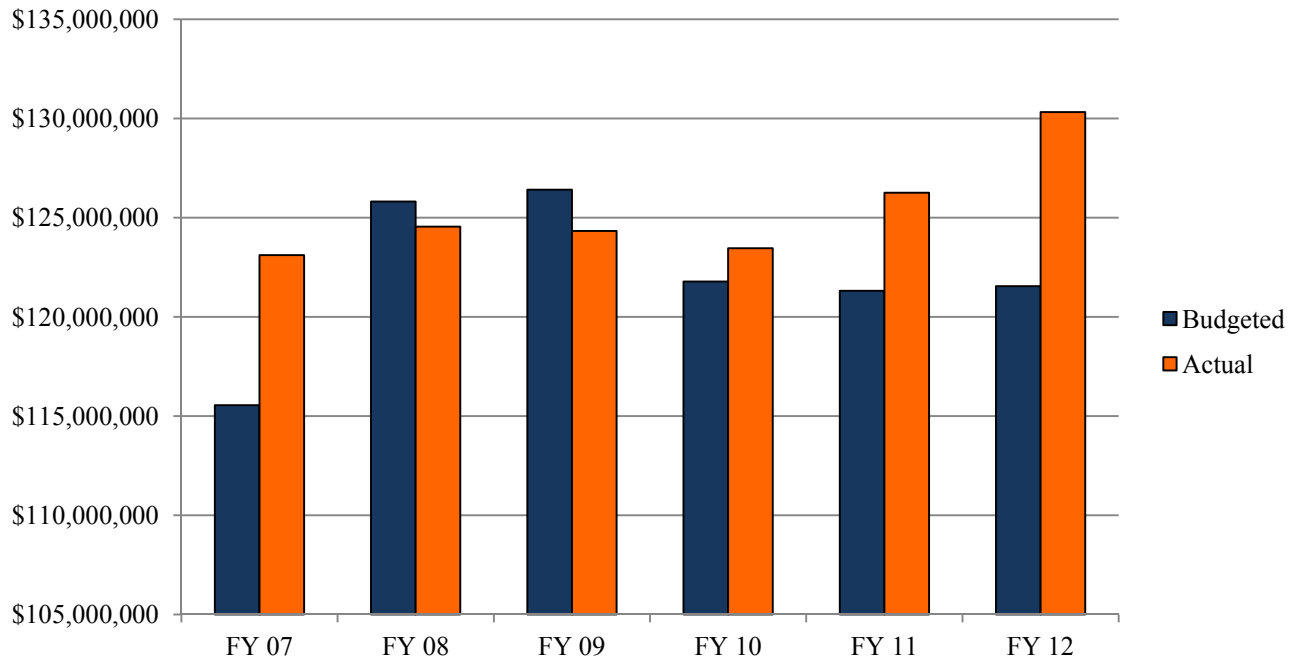
Admin. Fees for liens are DMV stop charges and county administrative charges paid by the taxpayer to obtain licensing once the account is in delinquency.

## 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 close to 21% of the revenue. The remaining categories combined equal the remaining 13%. The jump in General Property Taxes from FY 11 to FY 12 is due to the increase in the real estate tax rate from .545 cents to .585 cents per \$100 of assessed value.

## General Fund Revenue Analysis



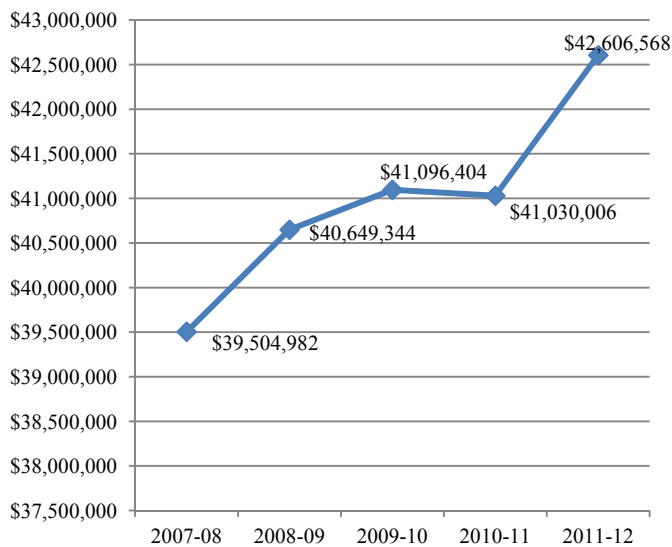
The above chart shows FY 2007 – FY 2012 budgeted to actual revenue. As the chart indicates, a trend of budgeted revenue being lower than actual revenue collected has occurred from FY 2010 through FY 2012. For FY 2008 and FY 2009, actual revenue came in slightly below the budgeted amount. Actual revenue collected for FY 2012 came in about seven percent above budgeted revenue for that year. This is in large part due to the increase in the real estate tax rate from .545 cents to .585 cents per \$100 of assessed value. The information on this chart reflects those amounts found in the audited Comprehensive Annual Financial Report.



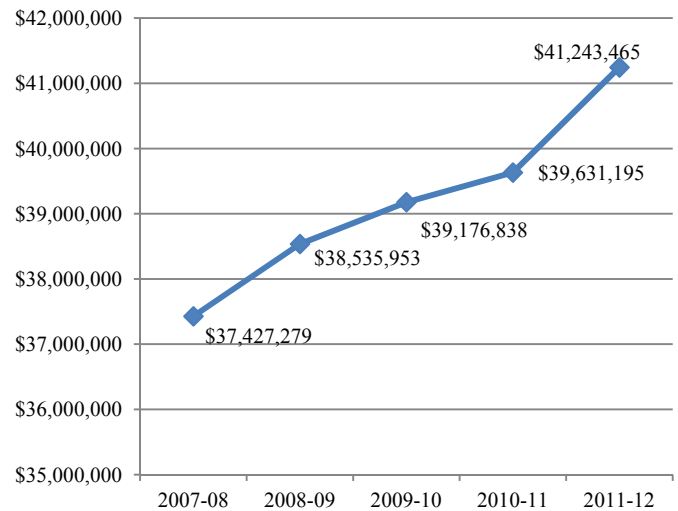
## Property Tax Rates Last Ten Calendar Years

Calendar Year	Real Estate	Personal Property	Machinery and Tools	Mobile Homes	Public Utility	
					Real Estate	Personal Property
2004	0.73	4.20	2.00	0.73	0.73	4.20
2005	0.525	4.20	2.00	0.525	0.525	4.20
2006	0.525	4.20	2.00	0.525	0.525	4.20
2007	0.525	4.20	2.00	0.525	0.525	4.20
2008	0.525	4.20	2.00	0.525	0.525	4.20
2009	0.51	4.86	2.00	0.51	0.51	4.86
2010	0.51	4.86	2.00	0.51	0.51	4.86
2011	0.545	4.86	2.00	0.545	0.545	4.86
2012	0.585	4.86	2.00	0.585	0.585	4.86
2013	0.585	4.86	2.00	0.585	0.585	4.86

**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 tax-exempt non-profit organizations in Frederick County:

Non-Profit Organization	Assessed	2013 Tax	Non-Profit Organization	Assessed	2013 Tax
	Prop. Value	Liability		Prop. Value	Liability
American Legion	670,400	3,922	Outreach to Asian Nationals	860,700	5,035
American Red Cross	1,189,500	6,959	People to People	871,900	5,101
Assoc. for the Preservation	2,005,200	11,730	Phazz 1 Ministries	59,400	347
Back Creek Ruritan	317,200	1,856	Potomac Appalachian Trail Club	708,800	4,146
Belle Grove, Inc.	106,700	624	Reynolds Store Fire Company	1,104,800	6,463
Bernstein Family Foundation	500	3	Round Hill Fire Company	647,100	3,786
Cedar Creek Battlefield Foundation	1,135,400	6,642	Round Hill Ruritan Club	206,400	1,207
Clearbrook Volunteer Fire Company	552,100	3,230	The Salvation Army	2,609,100	15,263
Conservation Club	1,736,000	10,156	Shenandoah Area Council, Inc.	2,403,100	14,058
Elks Club of Winchester, Inc.	1,468,300	8,590	Shenandoah Valley Battlefields	127,000	743
Fort Collier Civil War Center	917,700	5,369	Shenandoah Valley Community	508,800	2,976
Gainesboro Fire Company	801,500	4,689	Star Tannery Fire Company	285,000	1,667
Gainesboro Ruritan Club, Inc.	58,600	343	Stephens City Fire Company	1,006,500	5,888
Girl Scouts of Shawnee Council	766,800	4,486	Stephens City Lodge No. 2483	791,600	4,631
Gore Fire Company	684,400	4,004	Stone House Foundation, Inc.	1,104,400	6,461
Grafton School, Inc.	1,825,500	10,679	Stonewall Ruritan Club	419,800	2,456
Greenwood Fire Company	1,832,600	10,721	Tri-County Virginia OIC	1,018,000	5,955
Industrial Development Authority	4,317,300	25,256	Trustees of the Gravel Springs	57,200	335
Kernstown Battlefield Association	2,185,000	12,782	V. F. W. of the U. S.	816,200	4,775
Leary Educational Foundation	10,416,400	60,936	Va. Housing Development Auth.	2,707,200	15,837
Middletown Fire Company	1,517,900	8,880	Wayside Foundation for the Arts	810,300	4,740
National Trust for Historic Preserv.	2,567,800	15,022	Winchester Izaak Walton Club	913,900	5,346
National Wildlife Federation	6,738,100	39,418	Winchester Medical Center	4,239,800	24,803
Nature Conservancy	80,200	469	Winchester Rescue Mission	162,400	950
North Mountain Fire Company	653,300	3,822	Woodmen of the World	332,000	1,942
NW Works, Inc.	1,093,200	6,395	Youth Development Center	1,509,100	8,828
			<b>TOTAL</b>	<b>71,918,100</b>	<b>420,721</b>

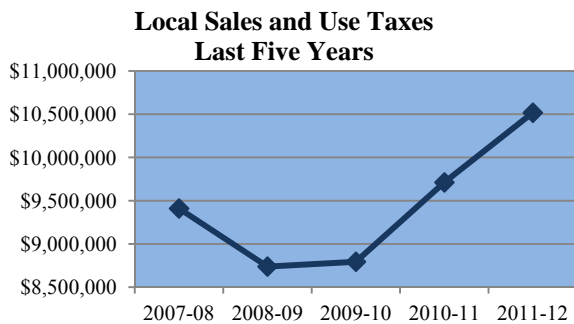
*Other Local Taxes:*

Other Local Taxes	2011-12 BUDGETED	2011-12 ACTUAL	2012-13 BUDGETED	2012-13 ESTIMATED	2013-14 ADOPTED
Local Sales & Use Taxes	8,800,000	10,516,915	10,335,682	11,147,929	<b>11,462,440</b>
Communications Sales Tax	1,458,605	1,378,126	1,400,000	1,398,552	<b>1,300,000</b>
Utility Taxes – Electric	2,422,376	2,325,116	2,300,000	2,409,754	<b>2,300,000</b>
Utility Taxes – Gas	676,644	697,181	650,000	786,651	<b>650,000</b>
Gross Receipts Tax – Utilities	84,911	0	0	0	<b>0</b>
Business & Prof. Occup. Licenses	4,600,000	5,482,143	5,000,000	5,500,000	<b>5,000,000</b>
Auto Rental Tax	0	0	0	100,812	<b>0</b>
Motor Vehicle Licenses	2,000,000	2,165,329	2,050,000	2,254,428	<b>2,075,000</b>
Bank Stock Taxes	200,000	344,433	250,000	351,832	<b>300,000</b>
Recordation Taxes	1,288,000	738,844	768,000	1,035,564	<b>768,000</b>
Tax on Wills	16,000	13,033	11,000	11,928	<b>11,000</b>
Add'l Tax on Deeds of Conveyance	325,236	182,307	212,949	218,724	<b>200,000</b>
Meals Tax and Lodging Taxes	3,700,000	4,454,706	4,125,000	4,874,408	<b>4,320,000</b>
Street Lights/Star Fort Fees	60,837	46,322	43,020	44,380	<b>43,020</b>
<b>TOTAL</b>	<b>25,632,609</b>	<b>28,344,455</b>	<b>27,145,651</b>	<b>30,134,962</b>	<b>28,429,460</b>

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 6%. Recordation taxes are taxes paid on the transfer and recording of real estate. 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.

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 remained at a fairly steady rate in part due to greater efforts on enforcement of all businesses obtaining a business license.

Street light 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 Fort.



Local sales tax revenue showed a decline in collections from FY 2007-08 to FY 2008-09 by seven percent. Collections increased very slightly, by \$56,000 or .6%, in FY 2009-10. Collections have shown steady improvement with a nine percent average increase over the last two years. FY 2014 budgeted revenue for sales tax was increased by \$1,126,758 or 10% due to the increases that have been realized over the last two fiscal years.



Business and Professional Occupation Licenses (BPOL) have shown about a 16% decrease from FY 2008 to FY 2010. BPOL revenue increased in FY 2011 by \$705,000 or 16%, and again in FY 2012 with a 9% increase or \$474,000. It is anticipated that FY 2013 revenue will be close to actual receipts for FY 2012. FY 2013-2014 budgeted revenue for this category was kept constant at \$5,000,000.



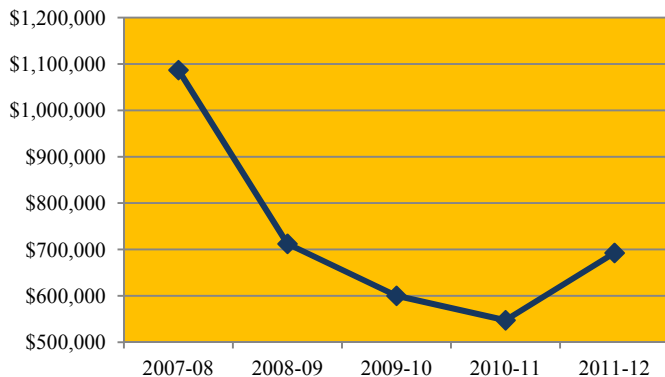
Meals and Lodging taxes have shown a steady climb over the last five years with an increase of \$838,000 or 23%. This revenue source is a solid economic indicator as well as a gauge for local consumer spending. Revenues for FY 2014 have been increased by \$195,000 or 5%, a conservative amount, due to the increases shown in the last several years.

*Permits, Fees & Licenses:*

<b>Permits, Fees &amp; Licenses</b>	<b>2011-12 BUDGETED</b>	<b>2011-12 ACTUAL</b>	<b>2012-13 BUDGETED</b>	<b>2012-13 ESTIMATED</b>	<b>2013-14 ADOPTED</b>
Dog Licenses	25,000	52,621	35,000	39,480	<b>40,000</b>
Land Use Application Fees	2,400	4,343	8,000	9,700	<b>6,500</b>
Transfer Fees	0	2,291	0	2,484	<b>0</b>
Development Review Fees	394,349	176,461	175,000	327,108	<b>215,760</b>
Building Permits	596,770	524,623	507,040	525,724	<b>500,000</b>
2% State Fees	0	269	0	282	<b>0</b>
Electrical Permits	57,520	80,827	58,000	61,932	<b>60,000</b>
Plumbing Permits	28,760	22,000	29,810	10,884	<b>20,000</b>
Mechanical Permits	35,950	65,055	37,000	51,200	<b>50,000</b>
Sign Permits	6,000	2,500	3,600	3,700	<b>2,500</b>
Permits – Commercial Burning	1,000	200	100	470	<b>200</b>
Explosive Storage Permits	500	700	500	700	<b>500</b>
Blasting Permits	1,200	165	200	300	<b>150</b>
Annual Burning Permits	200	0	0	0	<b>0</b>
Land Disturbance Permits	80,000	35,780	50,000	57,600	<b>60,000</b>
Septic Hauler Permits	0	400	0	0	<b>400</b>
Sewage Installation Licenses	0	1,500	0	400	<b>500</b>
Residential Pump and Haul Fee	0	150	0	150	<b>100</b>
Transfer Development Rights	0	500	0	0	<b>0</b>
<b>TOTAL</b>	<b>1,229,649</b>	<b>970,385</b>	<b>904,250</b>	<b>1,092,114</b>	<b>956,610</b>

Permits, Fees and Licenses mainly include dog licenses, building permits and franchise 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 revenues collected for FY 2012 in this category came in about 21% below the budgeted amount. The budgeted amount for building permits was reduced in FY 2013, however, it appears that revenues have turned around slightly and it is anticipated that collections will exceed the budgeted amount by roughly 3-5%. As the economy appears to be stabilizing, the development community is revisiting their previously approved, yet to be built, residential projects. This revisit by the development community is resulting in value engineering improvements as well as revisions to reflect the anticipated demands for their products. The development plan revisions result in new development reviews and review fees. It is estimated that FY 2013 revenue for development review fees will exceed the budgeted amount by close to 86%.

**Building Related Permit Collections  
Last Five Years**



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. In FY 2008, permit collections were as high as \$1.1 million. They dropped to a drastic low in FY 2010-2011 of \$547,325, which is a difference of \$539,000 or a 50% loss during that time period. Anticipated permit revenue for FY 2012-13 appears to show a slight increase of around 3% compared to budgeted amounts which is hopefully a positive indicator for the building industry.

*Fines and Forfeitures:*

<b>Fines &amp; Forfeitures</b>	<b>2011-12 BUDGETED</b>	<b>2011-12 ACTUAL</b>	<b>2012-13 BUDGETED</b>	<b>2012-13 ESTIMATED</b>	<b>2013-14 ADOPTED</b>
Court Fines & Forfeitures	477,949	300,282	246,759	368,856	<b>275,000</b>
Penalty – Bad Checks	4,900	6,907	5,000	7,380	<b>5,000</b>
Registrar Fines	0	650	0	0	<b>0</b>
<b>TOTAL</b>	<b>482,849</b>	<b>307,839</b>	<b>251,759</b>	<b>376,236</b>	<b>280,000</b>

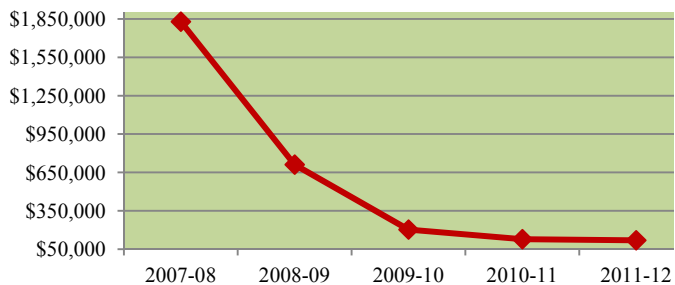
Fines and Forfeitures are revenues collected for court fines as a result of violations of county laws and ordinances. These fees/fines are mainly collected in the County’s General District Court and Circuit Court Offices. For the past several years, the state has discussed that revenue collected from court fines and forfeitures be completely forfeited to the state.

*Revenue from Use of Money and Property:*

<b>Revenue from Use of Money and Property</b>	<b>2011-12 BUDGETED</b>	<b>2011-12 ACTUAL</b>	<b>2012-13 BUDGETED</b>	<b>2012-13 ESTIMATED</b>	<b>2013-14 ADOPTED</b>
Interest on Bank Deposits	850,382	119,021	131,145	124,972	<b>100,000</b>
Rental of General Property	8,980	8,480	7,600	7,980	<b>7,600</b>
Meeting Room Rental	100	0	0	0	<b>100</b>
Sale of Salvage & Surplus	0	482	0	100	<b>0</b>
Sale of Salvage & Surplus - Sheriff	0	12,539	0	18,956	<b>8,000</b>
Sale of Maps, Books, Etc.	0	671	0	85	<b>0</b>
Park Receipts – Firewood	300	550	300	460	<b>500</b>
Park Rec. – Sale Surplus Equipment	2,700	1,703	2,700	1,873	<b>2,200</b>
Park Rec. – Clearbrook Concessions	5,500	6,084	5,500	5,376	<b>5,500</b>
Park Rec. – Sherando Concessions	6,500	7,050	6,500	6,500	<b>6,500</b>
Sale of Fire Report	1,500	734	800	1,380	<b>720</b>
Sale of Property	0	74,006	0	316,612	<b>0</b>
<b>TOTAL</b>	<b>875,962</b>	<b>231,320</b>	<b>154,545</b>	<b>484,294</b>	<b>131,120</b>

Revenue from use of money and property consists primarily of interest earned on investments. The County Treasurer invests these funds for the locality. The county continues to be financially impacted over low interest rates on bank deposits. Interest on bank deposits are expected to reach about 95% of the budgeted amount for FY 2013. The average daily return on investments at this time is roughly .32%. This section also includes the sale of county maps and books, rental of county property and revenue collected from vendors operating the Clearbrook and Sherando parks concession stands.

**Interest on Bank Deposits  
Last Five Years**



In FY 2007-08, Interest on Bank Deposits were at a high of \$1.8 million during this five year period. These collections have since dropped to the current FY 2011-12 amount of \$119,021. The revenue collected in FY 2011-12 showed a 93% decrease compared to collections five years ago. The interest rate in July 2007 was 5.26% compared to the July 2012 rate of .16%. In July 2012, the average return was 0.62%. Budgeted revenue has been adjusted anticipating a low collection amount for the upcoming budget year.

*Charges for Services:*

<b>Charges for Services</b>	<b>2011-12 BUDGETED</b>	<b>2011-12 ACTUAL</b>	<b>2012-13 BUDGETED</b>	<b>2012-13 ESTIMATED</b>	<b>2013-14 ADOPTED</b>
Excess Fees of Clerks	100,000	63,965	52,857	84,888	<b>91,980</b>
Sheriff's Fees	9,500	2,524	2,524	2,524	<b>2,500</b>
Law Library Fees	7,200	13,325	12,000	11,868	<b>12,000</b>
Handgun Permit Fees	23,981	22,966	17,490	40,980	<b>27,408</b>
Miscellaneous Clerk Fees	191,811	162,222	168,175	174,384	<b>160,000</b>
Bond Management Fees - Planning	0	22,600	20,000	20,400	<b>20,000</b>
Court ADA Fees	0	48,483	0	54,240	<b>0</b>
Sheriff Parking Tickets	0	0	0	4,780	<b>10,000</b>
Donations Adopt/Reclaim Fees	49,000	65,201	55,975	70,116	<b>30,000</b>
Spay/Neuter Fees	18,400	24,795	25,380	25,152	<b>20,000</b>
Donation – Conservation Easement	0	100	0	20	<b>0</b>
Parks and Recreation Fees	1,902,371	1,742,907	1,893,179	1,830,052	<b>1,932,742</b>
Sale of Maps, Surveys, Etc.	202	215	200	180	<b>200</b>
Sale of County Code	1,300	412	400	480	<b>400</b>
Sale of Frederick County Book	0	0	0	36	<b>0</b>
Sale of GIS Products	3,986	2,466	2,000	2,140	<b>2,000</b>
Postponement Fees - Planning	0	1,000	0	0	<b>0</b>
Fire and Rescue Charges	0	3,702	0	6,144	<b>0</b>
<b>TOTAL</b>	<b>2,307,751</b>	<b>2,176,883</b>	<b>2,250,180</b>	<b>2,328,384</b>	<b>2,309,230</b>

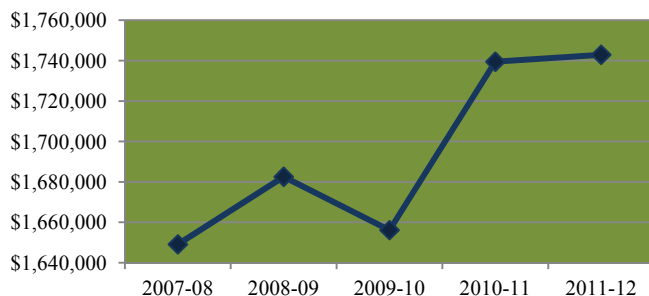
Charges for Services include primarily Clerk's Fees and recreation admission and user fees.

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.

Donations are received on a regular basis at the county animal shelter from area citizens. These donations continue to rise every year. Dog reclamation fees are generated when citizens reclaim their stray cats or dogs that have been found by animal control officers. Animal Shelter endowments are also posted to this revenue and reserved at the end of the fiscal year.

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 2013 appear to be about three percent below budgeted figures.

**Parks and Recreation Fees  
Last Five Years**



Parks and Recreation Fees have shown an overall increase over the last five years. Fees collected in FY 2007-08 were at the lowest point in the last five years at \$1.6 million compared to slightly over \$1.7 million in FY 2011-12, a 5.6% increase. Since FY 2009-10, this revenue stream has seen an improvement even during the current slow economic recovery that the county and country are experiencing.

*Miscellaneous:*

<b>Miscellaneous</b>	<b>2011-12 BUDGETED</b>	<b>2011-12 ACTUAL</b>	<b>2012-13 BUDGETED</b>	<b>2012-13 ESTIMATED</b>	<b>2013-14 ADOPTED</b>
Miscellaneous	0	38,947	0	95,940	<b>0</b>
Recreation Donations	121,094	33,907	33,000	35,850	<b>47,365</b>
Donations – Other	0	1,020	0	500	<b>0</b>
Sheriff Donations	0	409	0	827	<b>0</b>
Refunds – Other	0	505	0	28,917	<b>0</b>
Refunds – Hazardous Materials	500	371	500	500	<b>0</b>
Refunds – Worker’s Comp./Insurance	0	9,371	0	11,438	<b>0</b>
Drug Awareness Program	5,000	11,978	0	2,345	<b>2,330</b>
Specialized Reports	1,100	1,442	1,500	1,752	<b>1,000</b>
Recycling Refund	514,375	464,893	450,000	468,210	<b>180,600</b>
Credit Due Customers – Parks	0	-11,418	0	-10,399	<b>0</b>
<b>TOTAL</b>	<b>642,069</b>	<b>551,425</b>	<b>485,000</b>	<b>635,880</b>	<b>231,295</b>

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.

The Recycling Refund is credit given to the participating localities of the regional landfill for their recycling efforts and is based on tonnage. FY 2014 shows a reduction in this revenue based on the anticipation that the refund per ton will be less.

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.

*Recovered Costs:*

<b>Recovered Costs</b>	<b>2011-12 BUDGETED</b>	<b>2011-12 ACTUAL</b>	<b>2012-13 BUDGETED</b>	<b>2012-13 ESTIMATED</b>	<b>2013-14 ADOPTED</b>
Recovered Costs – Treasurer’s Office	0	46,084	0	59,940	<b>30,000</b>
Recovered Costs – Worker’s Comp.	0	1,150	0	1,000	<b>0</b>
Recovered Costs – NWRT Meth Grant	533,028	0	0	0	<b>0</b>
Recovered Costs – NREP RSC Officer	21,000	0	0	0	<b>0</b>
Purchasing Card Rebate	50,000	93,021	80,000	128,412	<b>80,000</b>
Recovered Costs – IT/GIS	0	0	0	5,000	<b>0</b>
Reimb. – Commonwealth	0	10,866	3,000	10,416	<b>6,000</b>
Reimb. – Circuit Court	0	3,513	3,000	3,264	<b>3,000</b>
Reimb. – Public Works Cleanup	0	0	1,000	0	<b>0</b>
Clarke County Container Fees	58,392	50,948	60,000	48,480	<b>39,312</b>
Winchester Container Fees	24,348	10,172	25,000	15,864	<b>35,652</b>
Refuse Disposal Fees	83,484	47,351	70,000	55,488	<b>63,588</b>
Recycling Revenue	68,515	79,274	68,515	111,600	<b>70,000</b>
Sheriff Restitution	0	241	0	0	<b>0</b>
Fire and Rescue Merchandise	0	129	0	250	<b>100</b>
Container Fees – Bowman Library	4,136	1,116	1,500	1,284	<b>1,000</b>
Restitution – Victim Witness	0	0	0	2,148	<b>0</b>
Reimb. of Exp. – Gen. Dist. Court	22,000	29,995	26,020	34,788	<b>26,000</b>
Reimb. – Public Works Salaries	30,500	76,594	30,000	55,572	<b>20,000</b>
Reimb. – Juvenile & Domestic	1,000	4,823	3,200	3,200	<b>0</b>
City of Winchester – EDC	72,000	72,000	72,000	72,000	<b>72,000</b>
Reimb. - Task Force	41,230	62,802	58,320	49,356	<b>58,000</b>
EDC Recovered Costs	8,500	120	120	480	<b>250</b>
Sign Deposits – Planning	0	250	0	200	<b>0</b>
Reimb. – Elections	5,000	2,132	0	4,043	<b>0</b>
Westminister – In Lieu of Taxes	26,000	24,521	26,000	25,747	<b>24,000</b>
Reimb. – Street Signs	2,500	324	1,000	3,300	<b>1,000</b>
Reimb. – FCPS Maintenance	186,600	210,219	186,600	206,354	<b>298,000</b>
Proffers	0	780,435	0	1,125,324	<b>0</b>
Comcast PEG Grant	0	45,406	0	46,288	<b>0</b>
Fire School Programs	8,000	24,680	16,000	20,028	<b>6,800</b>
Clerk Reimbursement to County	0	12,030	10,000	12,192	<b>10,000</b>
Reimbursement - Sheriff	0	22,412	4,000	59,664	<b>72,000</b>
Congressional Award Task Force	536,609	0	0	0	<b>0</b>
<b>TOTAL</b>	<b>1,782,842</b>	<b>1,712,608</b>	<b>745,275</b>	<b>2,161,682</b>	<b>916,702</b>

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 real and personal property taxes.

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.

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 to the weather and how it affects the schools fields.

Westminster Canterbury makes payments in lieu of taxes since they are a tax exempt 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:*

<b>Non-Categorical Aid</b>	<b>2011-12 BUDGETED</b>	<b>2011-12 ACTUAL</b>	<b>2012-13 BUDGETED</b>	<b>2012-13 ESTIMATED</b>	<b>2013-14 ADOPTED</b>
Carriers Tax/Mobile Home Titling	191,760	121,674	145,200	116,784	<b>120,000</b>
Recordation Taxes	0	282,167	300,000	314,124	<b>275,000</b>
Auto Rental Tax	0	98,244	59,000	93,332	<b>75,000</b>
<b>TOTAL</b>	<b>191,760</b>	<b>502,085</b>	<b>504,200</b>	<b>524,240</b>	<b>470,000</b>

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.

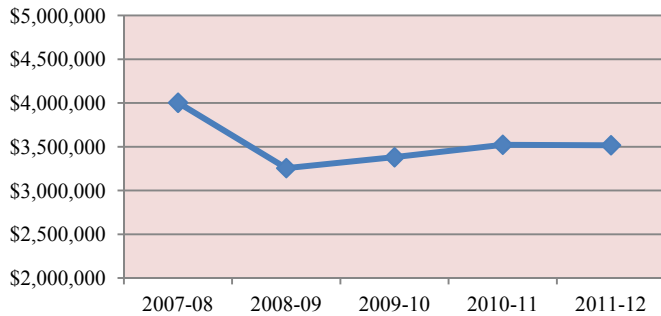
Recordation taxes are also budgeted under local taxes. The State now requires a significant portion of the taxes to be remitted to them. The percentage returned by the state to the locality has decreased over the past several years.

*Shared Expenses – Categorical:*

<b>Shared Expenses - Categorical</b>	<b>2011-12 BUDGETED</b>	<b>2011-12 ACTUAL</b>	<b>2012-13 BUDGETED</b>	<b>2012-13 ESTIMATED</b>	<b>2013-14 ADOPTED</b>
Shared Expenses – Comm. Attorney	416,914	419,686	420,000	420,713	<b>419,000</b>
Shared Expenses – Sheriff	2,310,103	2,258,546	2,260,000	2,210,280	<b>2,258,000</b>
Shared Expenses – Comm. of Revenue	204,391	195,776	200,000	192,700	<b>195,776</b>
Shared Expenses – Treasurer	164,460	154,427	160,000	150,400	<b>154,000</b>
Shared Expenses – Medical Examiner	600	0	0	0	<b>0</b>
Shared Expenses – Regis./Elec. Bd.	51,900	68,319	45,000	42,000	<b>49,327</b>
Shared Expenses – Clerk	429,087	421,019	420,000	412,440	<b>420,000</b>
<b>TOTAL</b>	<b>3,577,455</b>	<b>3,517,773</b>	<b>3,505,000</b>	<b>3,428,533</b>	<b>3,496,103</b>

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. Budget reductions have been made in these constitutional offices to help absorb reduced state funding.

**Shared Expenses - Commonwealth  
Last Five Years**



State Compensation Board funding has shown a steady pattern over the last four years after a significant reduction in FY 2007-08. Frederick County has seen a slight increase from FY 2008-09 when funding received was at the five year low of \$3.2 million. Funding received in FY 2011-12 was \$3,517,773 which is only .14% below what was received in FY 2010-11. Expectations for FY 2012-13 are about three percent below the budgeted amount. FY 2013-14 budgeted figures are budgeted close to FY 2012-13 levels.

*Categorical Aid:*

<b>Categorical Aid</b>	<b>2011-12 BUDGETED</b>	<b>2011-12 ACTUAL</b>	<b>2012-13 BUDGETED</b>	<b>2012-13 ESTIMATED</b>	<b>2013-14 ADOPTED</b>
Public Assistance Grants	3,862,386	3,665,003	3,731,885	3,545,291	<b>3,481,872</b>
Litter Control Grants	15,000	12,177	14,000	17,573	<b>12,177</b>
Dept. of Transportation Safety	0	1,175	0	0	<b>0</b>
Six-For-Life Funds	69,224	76,776	80,000	76,776	<b>80,000</b>
Emergency Services Fire Program	138,373	191,433	150,000	209,360	<b>150,000</b>
Emergency Services Special Grant	0	20,998	0	0	<b>0</b>
Recycling Grant	0	4,725	0	5,490	<b>5,000</b>
DMV Grant	0	0	0	34,768	<b>0</b>
DCJS & Sheriff – State Grants	0	79,811	0	91,742	<b>0</b>
JJC Grant	167,598	121,212	120,584	128,358	<b>120,584</b>
Rent/Lease Payments	269,436	306,538	276,912	248,436	<b>300,000</b>
Spay/Neuter Assistance – State	1,500	1,710	1,500	2,900	<b>1,875</b>
VDEM Grant – Sheriff	0	0	0	223,500	<b>0</b>
Wireless 911 Grant	60,000	59,686	62,000	56,796	<b>60,000</b>
Gypsy Moth Program – State	10,500	0	0	0	<b>0</b>
State Forfeited Asset Funds	0	32,930	0	29,876	<b>0</b>
Va. Dept. of Health – Biosolids	0	7,692	0	0	<b>0</b>
Victim Witness Grant	114,853	25,056	100,223	66,816	<b>100,000</b>
Social Services VOCA Grant	0	13,395	0	4,500	<b>0</b>
Fire & Rescue OEMS Reimb.	0	3,075	0	5,102	<b>0</b>
Payment in Lieu of Taxes	3,122	9,644	8,000	9,384	<b>9,000</b>
<b>TOTAL</b>	<b>4,711,992</b>	<b>4,633,036</b>	<b>4,545,104</b>	<b>4,756,668</b>	<b>4,320,508</b>

Categorical Aid consists of revenue received from the state that is designated for specific purposes. An example of this is the public assistance grants which are reimbursement for social service programs. The state has had some program changes and certain programs funded by the local Social Services Department are now funded completely by the state. Local funding has remained fairly constant over the past couple of years. Public Assistance Grants are administered by the Department of Social Services.

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

The \$223,500 received in FY 2013 is grant monies received under the State Homeland Security Program grant through the Virginia Department of Emergency Management for the Sheriff’s Office. This grant is to assist in the Information Sharing – LINX Implementation Project.

The Wireless 911 Grant are monies received based on the number of calls answered by the 911 Center.

*Categorical Aid – Federal:*

<b>Categorical Aid - Federal</b>	<b>2011-12 BUDGETED</b>	<b>2011-12 ACTUAL</b>	<b>2012-13 BUDGETED</b>	<b>2012-13 ESTIMATED</b>	<b>2013-14 ADOPTED</b>
National Park Service	30,000	0	0	0	0
DMV Grants - Federal	0	27,845	0	0	0
Federal Forfeited Asset Funds	0	17,478	0	200	0
Housing Illegal Aliens - Federal	0	23,988	15,000	24,595	15,000
Federal Grants - Sheriff	0	303,132	93,340	181,604	0
Victim Witness – Federal	0	75,167	0	0	0
Emergency Services Grant – Federal	0	98,438	0	0	0
<b>TOTAL</b>	<b>30,000</b>	<b>546,048</b>	<b>108,340</b>	<b>206,399</b>	<b>15,000</b>

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.

*Non-Revenue Receipts:*

<b>Non-Revenue Receipts</b>	<b>2011-12 BUDGETED</b>	<b>2011-12 ACTUAL</b>	<b>2012-13 BUDGETED</b>	<b>2012-13 ESTIMATED</b>	<b>2013-14 ADOPTED</b>
Funding from Fund Balance	4,300,000	4,300,000	4,300,000	4,300,000	4,300,000
<b>TOTAL</b>	<b>4,300,000</b>	<b>4,300,000</b>	<b>4,300,000</b>	<b>4,300,000</b>	<b>4,300,000</b>

Non-Revenue Receipts consists of carry forward funds. These 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.

*Total General Fund Revenues:*

<b>Total General Fund</b>	<b>2011-12 BUDGETED</b>	<b>2011-12 ACTUAL</b>	<b>2012-13 BUDGETED</b>	<b>2012-13 ESTIMATED</b>	<b>2013-14 ADOPTED</b>
<b>GRAND TOTAL</b>	<b>125,849,938</b>	<b>134,616,400</b>	<b>127,184,304</b>	<b>137,682,904</b>	<b>133,024,407</b>

*NORTHWESTERN REGIONAL ADULT DETENTION CENTER FUND:*

	<b>2011-12 BUDGETED</b>	<b>2011-12 ACTUAL</b>	<b>2012-13 BUDGETED</b>	<b>2012-13 ESTIMATED</b>	<b>2013-14 ADOPTED</b>
<b>Use of Money/Property</b>					
Interest on Bank Deposits	0	19,535	0	6,336	0
TOTAL	0	19,535	0	6,336	0
<b>Charges for Services</b>					
Client Supervision Fees	0	0	55,399	44,736	45,000
Drug Testing Fees	0	0	5,506	5,520	5,500
Work Release Fees	414,064	354,537	499,800	342,468	384,616
Miscellaneous	15,000	28,307	12,446	40,308	15,000
Phone Commissions	90,000	123,425	126,000	124,908	120,000
Food & Staff Reimb. – Juv. Det. Ctr.	102,000	103,638	96,000	90,768	100,000
Electronic Monitoring Part. Fees	70,000	62,238	83,767	68,462	83,767
Employee Meals Supplement	500	304	500	200	200
TOTAL	691,564	672,449	879,418	717,370	754,083
<b>Recovered Costs</b>					
Local Contributions	5,162,154	5,162,154	4,999,995	5,273,767	5,888,444
Operating Reserves	63,952	0	0	0	0
Medical & Health Reimbursement	50,000	67,953	51,237	49,284	57,600
TOTAL	5,276,106	5,230,107	5,051,232	5,323,051	5,946,044
<b>Categorical Aid</b>					
State Grants	249,551	249,097	242,915	185,571	249,551
DOC Contract Beds	0	1,086,982	0	17,724	0
Share of Jail Costs	1,013,820	0	975,355	714,096	997,975
Shared Expenses – Regional Jail	4,960,521	4,906,055	5,003,495	4,953,461	4,947,976
Federal Bureau of Prisons	0	1,892	0	200	0
Local Offender Probation	0	0	238,888	215,000	242,437
TOTAL	6,223,892	6,244,026	6,460,653	6,086,052	6,437,939
<b>Non-Revenue</b>					
Transfer – General Operating Fund	3,733,510	3,733,510	3,981,493	4,199,498	4,755,887
Bond Proceeds	0	3,248	0	0	0
Transfer – Court Services	0	373,155	0	0	0
Funding from Fund Balance	500,000	500,000	1,007,389	1,007,389	521,421
TOTAL	4,233,510	4,609,913	4,988,882	5,206,887	5,277,308
<b>FUND TOTAL</b>	<b>16,425,072</b>	<b>16,776,030</b>	<b>17,380,185</b>	<b>17,339,696</b>	<b>18,415,374</b>

The budget for the Northwestern Regional Adult Detention Center has increased by \$1,035,189, or 5.9% for FY 2013-2014. A portion of this increase can be attributed to the hiring of five new positions within the jail and the VRS make-whole amount that was added to the FY 2012-13 budget and is mostly funded by contributions from participating localities.

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 2013-14, Clarke County's portion is 5.43%, Fauquier County's portion is 14.39%, the City of Winchester's portion is 35.50%, and Frederick County's portion is 44.68%. For Frederick County, this is an increase of .35%

*FREDERICK – WINCHESTER LANDFILL FUND:*

	<b>2011-12 BUDGETED</b>	<b>2011-12 ACTUAL</b>	<b>2012-13 BUDGETED</b>	<b>2012-13 ESTIMATED</b>	<b>2013-14 ADOPTED</b>
<b>Use of Money/Property</b>					
Interest on Bank Deposits	350,000	53,704	40,000	45,456	<b>40,000</b>
Sale of Junk and Waste	0	172,250	0	85,490	<b>0</b>
<b>TOTAL</b>	<b>350,000</b>	<b>225,954</b>	<b>40,000</b>	<b>130,946</b>	<b>40,000</b>
<b>Charges for Services</b>					
Interest Charges	0	6,362	0	5,712	<b>0</b>
Credit Card Charges	0	405	0	25	<b>0</b>
Sanitary Landfill Fees	5,028,600	4,668,083	4,565,400	4,094,448	<b>4,632,600</b>
Charges for Tire Recycling	80,000	137,925	70,000	99,624	<b>70,000</b>
Charges for RTOP	80,000	0	0	0	<b>0</b>
Regional Electronics Recycling	50,000	40,748	40,000	44,556	<b>40,000</b>
Landfill Gas to Electricity	600,000	485,204	554,048	485,268	<b>403,660</b>
Renewable Energy Credits	20,000	0	0	0	<b>0</b>
Waste Oil Recycling	0	18,700	0	16,584	<b>0</b>
<b>TOTAL</b>	<b>5,858,600</b>	<b>5,357,427</b>	<b>5,229,448</b>	<b>4,746,217</b>	<b>5,146,260</b>
<b>Miscellaneous Revenue</b>					
Miscellaneous	0	523	0	5,976	<b>0</b>
Wheel Recycling	100,000	100	120,000	11,520	<b>120,000</b>
<b>TOTAL</b>	<b>100,000</b>	<b>623</b>	<b>120,000</b>	<b>17,496</b>	<b>120,000</b>
<b>Non-Categorical Aid</b>					
State Reimbursements	10,000	11,408	0	8,160	<b>0</b>
<b>TOTAL</b>	<b>10,000</b>	<b>11,408</b>	<b>0</b>	<b>8,160</b>	<b>0</b>
<b>Non-Revenue</b>					
Funding from Fund Balance	1,988,930	1,988,930	2,836,732	2,836,732	<b>1,320,360</b>
<b>TOTAL</b>	<b>1,988,930</b>	<b>1,988,930</b>	<b>2,836,732</b>	<b>2,836,732</b>	<b>1,320,360</b>
<b>FUND TOTAL</b>	<b>8,307,530</b>	<b>7,584,342</b>	<b>8,226,180</b>	<b>7,739,551</b>	<b>6,626,620</b>

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 \$37.22 per megawatt hour has been earned in FY 2013 as of the end of April 2013. The power generated also qualifies as a green power and additional revenue can be earned through the sale of renewable energy credits. These credits are however, subject to market conditions and a value is difficult to determine.

The tipping fees are Commercial/Industrial at \$45/ton, Construction Demolition Debris at \$42/ton, Municipal at \$12/ton and Municipal Sludge at \$28/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:*

	<b>2011-12 BUDGETED</b>	<b>2011-12 ACTUAL</b>	<b>2012-13 BUDGETED</b>	<b>2012-13 ESTIMATED</b>	<b>2013-14 ADOPTED</b>
<b>Use of Money/Property</b>					
Interest on Bank Deposits	1,202	1,374	0	1,200	0
Rental of General Property – ASAP	1,400	2,400	0	1,100	0
Sale of Salvage and Surplus	0	4,867	0	100	0
<b>TOTAL</b>	<b>2,602</b>	<b>8,641</b>	<b>0</b>	<b>2,400</b>	<b>0</b>
<b>Charges for Services</b>					
Driver Improvement Clinic Fees	8,500	5,193	7,200	2,952	4,459
Comm. Corrections – Supervision	59,582	52,901	0	0	0
A.S.A.P. Fees	406,000	423,376	400,000	393,212	408,631
Comm. Corrections Urine Screens	9,910	7,530	0	0	0
A.S.A.P. Administration Fee	129,759	124,494	0	0	0
Community Corrections Admin. Fee	14,793	14,533	0	0	0
Reimb. – ASAP Draeger	10,000	16,835	14,975	23,988	20,700
Community Service Fees - ASAP	0	10,400	28,000	16,272	24,800
<b>TOTAL</b>	<b>638,544</b>	<b>655,262</b>	<b>450,175</b>	<b>436,424</b>	<b>458,590</b>
<b>Recovered Costs</b>					
Reimb. – Court Services Winchester	46,410	0	14,140	14,140	14,140
Reimb. – Court Services Clarke County	3,178	0	3,759	3,759	3,759
CDI Travel Reimbursement	1,400	0	0	0	0
Drug Offender Fees	75,500	75,451	78,000	64,624	99,200
Drug Offender Urine Screens	21,000	24,570	26,000	21,178	24,800
Refunds - Other	0	6,082	0	0	0
<b>TOTAL</b>	<b>147,488</b>	<b>106,103</b>	<b>121,899</b>	<b>103,701</b>	<b>141,899</b>
<b>Categorical Aid</b>					
DCJS/Community Corrections	234,060	233,595	0	0	0
<b>TOTAL</b>	<b>234,060</b>	<b>233,595</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Non-Revenue</b>					
Funding from Fund Balance	71,540	71,540	16,735	16,735	0
Transfer from General Operating Fund	13,350	0	0	0	0
<b>TOTAL</b>	<b>84,890</b>	<b>71,540</b>	<b>16,735</b>	<b>16,735</b>	<b>0</b>
<b>FUND TOTAL</b>	<b>1,107,584</b>	<b>1,075,141</b>	<b>588,809</b>	<b>542,525</b>	<b>600,489</b>

During FY 2011, Division of Court Services was fully integrated into the Regional Jail structure. Intended to achieve greater coordination and integration between the alternative forms of incarceration managed by the Court Services Division and the Jail, the integration has resulted in increased efficiency and a greater number of persons diverted from incarceration.

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 68% of the revenue with most of the remainder coming from Drug Offender Fees, urine screens, and community service fees.

The Public Inebriate Center (Detox Center) closed its doors on July 1, 2011. The closure of the Inebriate Center resulted in a dramatic increase in the number of drunk in public offenders incarcerated.

*SHAWNEELAND SANITARY DISTRICT FUND:*

	<b>2011-12 BUDGETED</b>	<b>2011-12 ACTUAL</b>	<b>2012-13 BUDGETED</b>	<b>2012-13 ESTIMATED</b>	<b>2013-14 ADOPTED</b>
<b>General Property Taxes</b>					
General Real Property Taxes	674,020	660,105	655,470	638,302	<b>655,470</b>
Penalties	0	9,520	0	10,164	<b>0</b>
Interest and Cost of Taxes	0	15,150	0	19,920	<b>0</b>
Credit Card Charges – Taxes	0	50	0	10	<b>0</b>
<b>TOTAL</b>	<b>674,020</b>	<b>684,825</b>	<b>655,470</b>	<b>668,396</b>	<b>655,470</b>
<b>Use of Money/Property</b>					
Interest on Bank Deposits	16,500	6,015	8,000	2,880	<b>8,000</b>
<b>TOTAL</b>	<b>16,500</b>	<b>6,015</b>	<b>8,000</b>	<b>2,880</b>	<b>8,000</b>
<b>Miscellaneous Revenue</b>					
Refunds – Other	0	20	0	0	<b>0</b>
Sale of Surplus	0	0	0	4,000	<b>0</b>
<b>TOTAL</b>	<b>0</b>	<b>20</b>	<b>0</b>	<b>4,000</b>	<b>0</b>
<b>Recovered Costs</b>					
Reimb. – Sanitary District Culverts	1,000	11,446	1,000	3,180	<b>1,000</b>
<b>TOTAL</b>	<b>1,000</b>	<b>11,446</b>	<b>1,000</b>	<b>3,180</b>	<b>1,000</b>
<b>Non-Revenue</b>					
Funding from Fund Balance	86,180	86,180	102,232	102,232	<b>185,080</b>
<b>TOTAL</b>	<b>86,180</b>	<b>86,180</b>	<b>102,232</b>	<b>102,232</b>	<b>185,080</b>
<b>FUND TOTAL</b>	<b>777,700</b>	<b>788,486</b>	<b>766,702</b>	<b>780,688</b>	<b>849,550</b>

The Shawneeland Sanitary District provides a 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 \$530 per year for an improved lot with dwelling and \$180 per year for an unimproved lot. There are approximately 785 improved lots and 1,100 unimproved lots.

Funding from the Shawneeland unreserved fund balance is budgeted for approved capital projects.

**AIRPORT AUTHORITY OPERATING FUND:**

	<b>2011-12 BUDGETED</b>	<b>2011-12 ACTUAL</b>	<b>2012-13 BUDGETED</b>	<b>2012-13 ESTIMATED</b>	<b>2013-14 ADOPTED</b>
<b>Miscellaneous Revenue</b>					
Miscellaneous Revenue	3,110,988	1,687,575	3,116,188	1,829,789	<b>2,200,304</b>
Revenue from the Commonwealth	25,140	0	19,940	0	<b>11,140</b>
TOTAL	3,136,128	1,687,575	3,136,128	1,829,789	<b>2,211,444</b>
<b>Transfers</b>					
Other Localities – City of Winchester	6,726	10,413	6,726	10,413	<b>18,250</b>
General Operating Fund	16,874	16,874	16,874	16,874	<b>45,785</b>
TOTAL	23,600	27,287	23,600	27,287	<b>64,035</b>
<b>Non-Revenue</b>					
Funding from Fund Balance	0	0	0	0	<b>23,359</b>
TOTAL	0	0	0	0	<b>23,359</b>
<b>FUND TOTAL</b>	<b>3,159,728</b>	<b>1,714,862</b>	<b>3,159,728</b>	<b>1,857,076</b>	<b>2,298,838</b>

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 have been projected at \$1,670,517 which makes up over 75% of this revenue item and hangar and office rentals, projected at \$371,779, makes up 17%. This type of revenue has been over budgeted for the past several years. FY 2013-14 miscellaneous revenue has been reduced significantly to reflect the loss of sales in this area. Because of this reduced revenue in sales, the locality shares have gone up for both Frederick County and the City of Winchester.

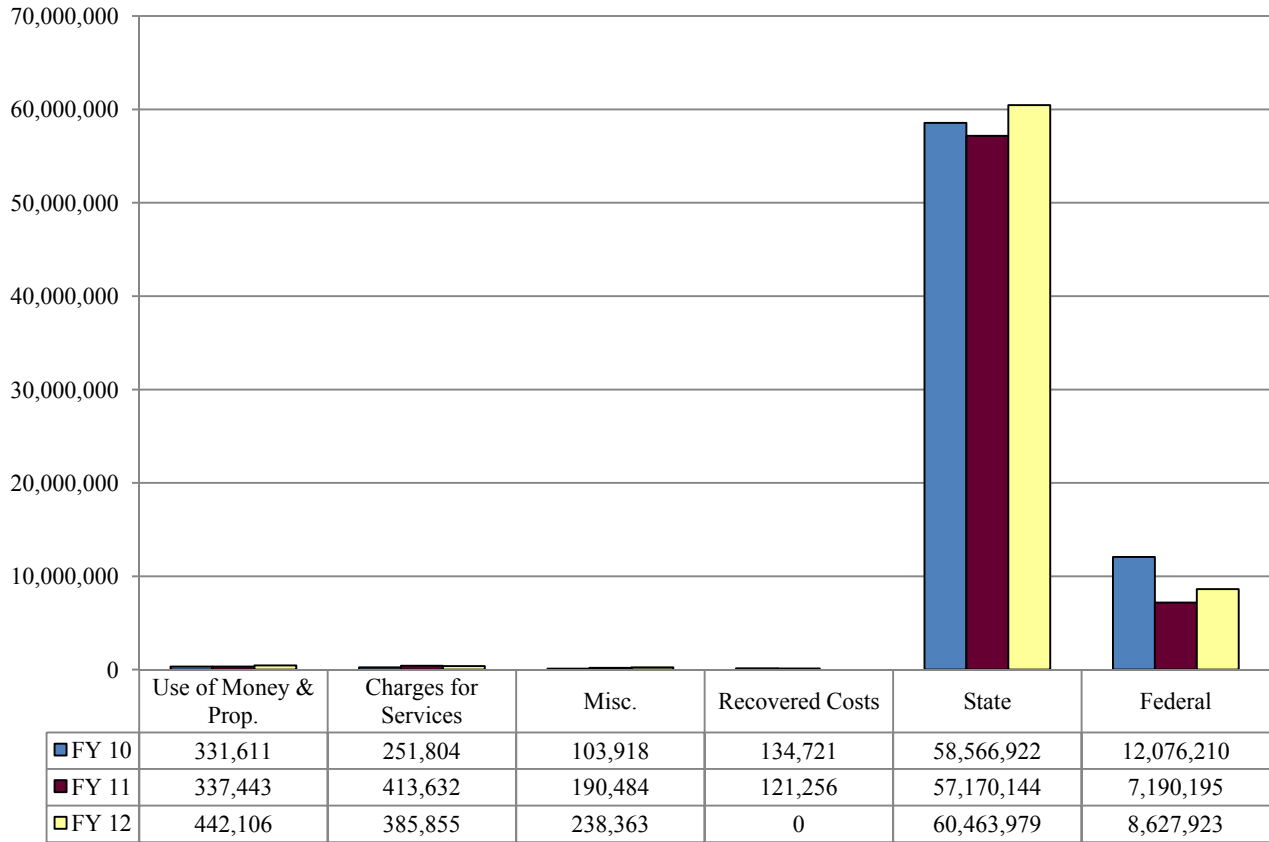
**LAKE HOLIDAY SANITARY DISTRICT FUND:**

	<b>2011-12 BUDGETED</b>	<b>2011-12 ACTUAL</b>	<b>2012-13 BUDGETED</b>	<b>2012-13 ESTIMATED</b>	<b>2013-14 ADOPTED</b>
<b>Fees</b>					
Fees Receivable	0	0	0	0	<b>773,099</b>
TOTAL	0	0	0	0	<b>773,099</b>
<b>Non-Revenue</b>					
Funding from Fund Balance	0	0	0	0	<b>347,227</b>
TOTAL	0	0	0	0	<b>347,227</b>
<b>FUND TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,120,326</b>

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.



## School Operating Fund Revenue Comparison



The chart above gives an actual School Operating Fund Revenue Comparison. As shown for Fiscal Year 2011, state funds equate to over 86% of the revenue for the school operating fund, excluding the transfer from the general fund. The second largest revenue source is federal funds which equals close to 12% of the revenue. The remaining categories combined equal the remaining 2%.

**SCHOOL OPERATING FUND**

*Revenue from Use of Money and Property:*

<b>Use of Money/Property</b>	<b>2011-12 BUDGETED</b>	<b>2011-12 ACTUAL</b>	<b>2012-13 BUDGETED</b>	<b>2012-13 ESTIMATED</b>	<b>2013-14 ADOPTED</b>
Rental of School Property	338,376	442,106	437,256	437,256	<b>442,076</b>
<b>TOTAL</b>	<b>338,376</b>	<b>442,106</b>	<b>437,256</b>	<b>437,256</b>	<b>442,076</b>

*Charges for Services:*

<b>Charges for Services</b>	<b>2011-12 BUDGETED</b>	<b>2011-12 ACTUAL</b>	<b>2012-13 BUDGETED</b>	<b>2012-13 ESTIMATED</b>	<b>2013-14 ADOPTED</b>
Tuition – Private Sources – Day School	30,000	39,656	40,000	40,000	<b>40,000</b>
Tuition – Private – Summer School	0	6,075	5,000	5,000	<b>23,750</b>
Fees – Parking	200,940	177,122	187,500	187,500	<b>194,500</b>
Fees – GED – Regional	33,717	14,286	33,717	33,717	<b>19,000</b>
Fees – Drivers Ed. – Regional	134,782	148,716	135,000	135,000	<b>135,000</b>
<b>TOTAL</b>	<b>399,439</b>	<b>385,855</b>	<b>401,217</b>	<b>401,217</b>	<b>412,250</b>

Projected charges for services are based on projected enrollment in the respective areas. Tuition is expected to increase slightly based on prior year receipts and includes fees for summer schooling.

*Miscellaneous Revenue:*

<b>Miscellaneous Revenue</b>	<b>2011-12 BUDGETED</b>	<b>2011-12 ACTUAL</b>	<b>2012-13 BUDGETED</b>	<b>2012-13 ESTIMATED</b>	<b>2013-14 ADOPTED</b>
Donations/Grants	182,542	21,346	182,542	66,352	<b>182,542</b>
Miscellaneous Refunds	129,029	213,750	251,305	293,865	<b>229,343</b>
Valley Health System Partnership	0	0	0	0	<b>39,000</b>
Insurance Adjustments	0	1,545	0	0	<b>0</b>
Sale of Other Equipment	0	1,722	0	0	<b>0</b>
<b>TOTAL</b>	<b>311,571</b>	<b>238,363</b>	<b>433,847</b>	<b>360,217</b>	<b>450,885</b>
<b>TOTAL REVENUE FROM LOCAL SOURCES</b>	<b>1,049,386</b>	<b>1,066,324</b>	<b>1,272,320</b>	<b>1,198,690</b>	<b>1,305,211</b>

Revenue from Valley Health System will support partial cost of a new high school course offering – Health and Medical Sciences. This partnership between FCPS and Valley Health provides students the opportunity to explore health and medical science careers.

*Categorical Aid:*

<b>Categorical Aid</b>	<b>2011-12 BUDGETED</b>	<b>2011-12 ACTUAL</b>	<b>2012-13 BUDGETED</b>	<b>2012-13 ESTIMATED</b>	<b>2013-14 ADOPTED</b>
Sales Tax Receipts	11,117,367	11,433,982	11,638,105	11,638,105	<b>12,220,179</b>
Sales Tax Receipts 1/8%	1,389,671	1,215,930	1,454,763	1,454,763	<b>1,527,522</b>
Basic School Aid	33,956,827	33,636,720	35,659,672	35,659,672	<b>35,027,197</b>
Regular Foster Child	0	86,398	0	0	<b>0</b>
Gifted and Talented	370,088	367,539	392,513	392,513	<b>392,332</b>
Remedial Education – SOQ	498,814	495,378	734,917	734,917	<b>734,580</b>
Special Education – SOQ	3,733,058	3,707,349	4,050,397	4,050,397	<b>4,148,705</b>
Vocational Education – SOQ	981,537	974,777	801,728	801,728	<b>801,360</b>
Juvenile Detention Center Funds	379,542	382,353	397,903	467,078	<b>457,000</b>
Social Security – Instructional	2,043,528	2,029,454	2,171,347	2,171,347	<b>2,178,696</b>
Teacher Retirement – Instructional	1,850,438	1,837,694	3,624,479	3,624,479	<b>3,639,508</b>
Additional Assistance Retirement	0	0	511,159	511,159	<b>609,929</b>
Group Life Insurance – Instructional	72,408	71,910	133,621	133,621	<b>133,560</b>
Homebound	85,703	95,177	101,933	101,933	<b>77,996</b>
Special Ed. Reg. Program Payments	1,000,000	1,133,702	1,000,000	1,138,594	<b>1,204,388</b>
Adult Basic Ed. – Regional	8,659	0	8,659	8,659	<b>8,659</b>
Adult Basic Ed. – Regional Jail	100,000	71,913	75,000	77,117	<b>80,000</b>
Vocational Equipment	0	29,253	0	29,253	<b>0</b>
Vocational Occupational – Tech. Ed.	108,168	76,226	139,779	110,526	<b>105,479</b>
Special Ed. – Foster Child	213,728	87,595	177,022	177,022	<b>207,173</b>
At-Risk Students	259,081	257,203	462,336	462,336	<b>459,687</b>
K-3 Initiative	0	0	593,736	593,736	<b>616,105</b>
Ed Technology Funds	518,000	518,000	518,000	518,000	<b>544,000</b>
Early Reading Intervention	188,664	192,514	227,257	251,825	<b>200,641</b>
ESL Funds	281,180	290,599	337,638	337,638	<b>360,277</b>
Special Ed. – Visually Handicapped	5,000	3,645	5,000	5,000	<b>5,000</b>
Medicaid Reimbursements	120,000	34,708	120,000	120,000	<b>50,000</b>
Industry Certification	0	26,068	0	24,834	<b>0</b>
ISAEF Funding	23,576	23,576	23,576	23,576	<b>23,576</b>
Other State Funds	319,229	200,620	422,520	148,926	<b>422,520</b>
Supplemental Supprt School Operations	1,039,356	1,035,661	0	0	<b>0</b>
Compensation Supplement	0	0	0	0	<b>838,320</b>
SOL Algebra Readiness	71,028	71,028	104,802	104,802	<b>108,896</b>
Mentor Teacher Funds Hard to Staff	16,406	0	0	0	<b>0</b>
Mentor Teacher Program	6,733	9,569	6,733	11,773	<b>11,773</b>
Project Graduation Academy Grant	0	8,065	0	3,742	<b>0</b>
Project Graduation	0	3,373	0	3,197	<b>0</b>
National Board Certified Bonus	28,025	35,000	35,000	35,000	<b>42,500</b>
Middle School Teacher Corps	15,000	20,000	15,000	30,000	<b>25,000</b>
Career Switcher Program	0	1,000	0	3,000	<b>0</b>
<b>TOTAL</b>	<b>60,800,814</b>	<b>60,463,979</b>	<b>65,944,595</b>	<b>65,960,268</b>	<b>67,262,558</b>

Revenue from the Commonwealth are expected to increase due largely to compensation supplement funds. These funds provide the state’s share of a two percent salary increase for Standards of Quality instructional and support employee positions. Sales tax receipts are also increased due to improvement in Virginia’s economy.

*Categorical Aid – Federal:*

<b>Categorical Aid</b>	<b>2011-12 BUDGETED</b>	<b>2011-12 ACTUAL</b>	<b>2012-13 BUDGETED</b>	<b>2012-13 ESTIMATED</b>	<b>2013-14 ADOPTED</b>
Title II – Ed. Tech.	11,071	3,495	0	312	0
Title I	1,332,631	821,433	1,492,317	1,421,486	1,342,761
Title I – Prior Year Carry-Over	436,000	872,544	778,464	697,340	250,000
Title I – School of Choice	360,000	186,068	235,900	97,466	0
Federal Land Use	5,262	4,510	5,262	5,262	5,002
Title VI-B	2,445,658	2,148,705	2,415,549	2,475,506	2,347,357
Title VI-B Spec. Ed. PY Carry-Over	656,720	996,557	300,000	348,807	166,198
Vocational Education Basic Programs.	148,349	184,494	159,185	153,963	143,057
Drug-Free Schools	0	893	0	0	0
Other Federal Aid	66,198	0	66,198	136,602	0
Benefits from Other Agency	0	0	0	19,500	0
Title VI-B IDEA Preschool	46,483	45,717	46,483	46,483	44,112
Title III – LEP/Immigrant	61,961	55,216	51,482	59,486	53,472
Title II – Class Size/Teacher Quality	348,824	335,852	289,282	425,187	268,409
Title I – D – Negligent/Delinquent	116,212	131,916	82,067	92,746	84,585
Title IV-B Preschool – Stimulus	0	84,218	0	0	0
Education Jobs Fund	2,715,719	2,756,305	0	0	0
<b>TOTAL</b>	<b>8,751,088</b>	<b>8,627,923</b>	<b>5,922,189</b>	<b>5,980,146</b>	<b>4,704,953</b>

Federal Government Revenues are expected to decrease due to a 5.1% sequestration reduction, carry-over funds reduction, and the elimination of School of Choice funds.

*Transfers:*

<b>Transfers</b>	<b>2011-12 BUDGETED</b>	<b>2011-12 ACTUAL</b>	<b>2012-13 BUDGETED</b>	<b>2012-13 ESTIMATED</b>	<b>2013-14 ADOPTED</b>
General Operating Fund	56,637,668	56,646,299	57,398,462	59,621,462	60,727,321
Carry Forward Funds – Prior Year	0	0	663,949	688,949	0
Outstanding Encumbrances	0	131,134	0	167,637	0
From Other Funds	0	0	705,484	705,484	0
<b>TOTAL</b>	<b>56,637,668</b>	<b>56,777,433</b>	<b>58,767,895</b>	<b>61,183,532</b>	<b>60,727,321</b>

The School Operating Fund budget will receive funding from the governing body in the amount of \$60,727,321, which is an increase of \$3.3 million compared to FY 2013. The governing body provided a carry-forward of unspent FY12 school funds in the amount of \$663,949 for FY 2013. This amount plus a transfer of funds from the School Debt Service Fund will provided enough funding in FY 2013 to fully pay an incentive obligation to employees that participated in the voluntary severance program to downsize the work force. This temporary funding is not needed to continue obligations in FY 2014; therefore, these amounts are eliminated from the budget.

*Total School Operating Fund Revenues:*

<b>Total School Operating Fund</b>	<b>2011-12 BUDGETED</b>	<b>2011-12 ACTUAL</b>	<b>2012-13 BUDGETED</b>	<b>2012-13 ESTIMATED</b>	<b>2013-14 ADOPTED</b>
<b>FUND TOTAL</b>	<b>127,238,956</b>	<b>126,935,659</b>	<b>131,906,999</b>	<b>134,322,636</b>	<b>134,000,043</b>

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

*SCHOOL CAPITAL PROJECTS FUND:*

	<b>2011-12 BUDGETED</b>	<b>2011-12 ACTUAL</b>	<b>2012-13 BUDGETED</b>	<b>2012-13 ESTIMATED</b>	<b>2013-14 ADOPTED</b>
<b>Non-Revenue Receipts</b>					
County Appropriations	0	297,116	0	0	<b>0</b>
Carry Forward – Prior Years	100,000	0	100,000	1,228,002	<b>100,000</b>
Outstanding Encumbrances	0	0	0	348,021	<b>0</b>
<b>TOTAL</b>	<b>100,000</b>	<b>297,116</b>	<b>100,000</b>	<b>1,576,023</b>	<b>100,000</b>
<b>Transfers</b>					
Other Funds	985,123	985,123	267,115	267,115	<b>1,082,640</b>
<b>TOTAL</b>	<b>985,123</b>	<b>985,123</b>	<b>267,115</b>	<b>267,115</b>	<b>1,082,640</b>
<b>FUND TOTAL</b>	<b>1,085,123</b>	<b>1,282,239</b>	<b>367,115</b>	<b>1,843,138</b>	<b>1,182,640</b>

A transfer from the School Debt Service Fund plus an expected prior year carry-over amount supports capital projects planned for FY 2014. Capital projects planned for FY 2014 include start-up equipment for elementary school additions, Aylor Middle School HVAC upgrade, Sherando High School roof replacement, safety and security equipment, and various other equipment upgrades.

*SCHOOL DEBT SERVICE FUND:*

	<b>2011-12 BUDGETED</b>	<b>2011-12 ACTUAL</b>	<b>2012-13 BUDGETED</b>	<b>2012-13 ESTIMATED</b>	<b>2013-14 ADOPTED</b>
<b>Transfers</b>					
Federal Stimulus Act - QSCB	0	137,181	297,500	297,500	<b>297,500</b>
Carry Forward – Prior Years	70,050	0	0	0	<b>31,050</b>
General Operating Fund	14,626,151	14,626,151	14,626,151	14,626,151	<b>14,626,151</b>
<b>FUND TOTAL</b>	<b>14,696,201</b>	<b>14,763,332</b>	<b>14,923,651</b>	<b>14,923,651</b>	<b>14,954,701</b>

Revenues from the county government to support the School Debt Service Fund are expected to remain at \$14.6 million. Under the federal stimulus act, FCPS was awarded participation in the Qualified School Construction Bond program. Seven million dollars of these funds borrowed for the construction of the new transportation facility is interest free. QSCB revenues reported here fully fund interest payments on those borrowed funds.

*SCHOOL NUTRITION SERVICES FUND:*

	<b>2011-12 BUDGETED</b>	<b>2011-12 ACTUAL</b>	<b>2012-13 BUDGETED</b>	<b>2012-13 ESTIMATED</b>	<b>2013-14 ADOPTED</b>
<b>Use of Money/Property</b>					
Interest on Bank Deposits	10,095	4,103	5,449	5,449	<b>3,448</b>
TOTAL	10,095	4,103	5,449	5,449	<b>3,448</b>
<b>Charges for Services</b>					
Charges for Services	2,659,553	2,485,634	2,735,975	2,735,975	<b>2,436,199</b>
TOTAL	2,659,553	2,485,634	2,735,975	2,735,975	<b>2,436,199</b>
<b>Miscellaneous</b>					
Miscellaneous	51,380	57,589	53,806	53,806	<b>51,956</b>
School Food Services – State	84,358	94,601	99,148	99,148	<b>101,463</b>
Meal Reimb. Operations – Federal	2,095,749	2,165,867	2,222,366	2,222,366	<b>2,415,921</b>
TOTAL	2,231,487	2,318,057	2,375,320	2,375,320	<b>2,569,340</b>
<b>Non-Revenue Receipts</b>					
Carry Forward – Prior Years	1,323,306	0	1,658,107	1,658,107	<b>1,115,940</b>
TOTAL	1,323,306	0	1,658,107	1,658,107	<b>1,115,940</b>
<b>FUND TOTAL</b>	<b>6,224,441</b>	<b>4,807,794</b>	<b>6,774,851</b>	<b>6,774,851</b>	<b>6,124,927</b>

The School Nutrition Services Program provides approximately 1.7 million meals including breakfasts, lunches and a la carte items.

*CONSOLIDATED SERVICES FUND:*

	<b>2011-12 BUDGETED</b>	<b>2011-12 ACTUAL</b>	<b>2012-13 BUDGETED</b>	<b>2012-13 ESTIMATED</b>	<b>2013-14 ADOPTED</b>
<b>Charges for Services</b>					
Frederick County - building services	0	14,792	0	0	<b>15,000</b>
FCPS - vehicle services	0	0	0	2,637,053	<b>2,859,921</b>
Other agencies - vehicle services	0	0	0	0	<b>90,000</b>
Other Funds	0	0	0	62,947	<b>135,079</b>
<b>FUND TOTAL</b>	<b>0</b>	<b>14,792</b>	<b>0</b>	<b>2,700,000</b>	<b>3,100,000</b>

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

*SCHOOL TRUST FUNDS:*

<b>Use of Money/Property</b>	<b>2011-12 BUDGETED</b>	<b>2011-12 ACTUAL</b>	<b>2012-13 BUDGETED</b>	<b>2012-13 ESTIMATED</b>	<b>2013-14 ADOPTED</b>
Interest on Bank Deposits	16,100	-2,090	16,100	16,100	<b>16,100</b>
<b>FUND TOTAL</b>	<b>16,100</b>	<b>-2,090</b>	<b>1,100</b>	<b>16,100</b>	<b>16,100</b>

*SCHOOL TEXTBOOK FUND:*

	<b>2011-12 BUDGETED</b>	<b>2011-12 ACTUAL</b>	<b>2012-13 BUDGETED</b>	<b>2012-13 ESTIMATED</b>	<b>2013-14 ADOPTED</b>
<b>Use of Money/Property</b>					
Interest on Bank Deposits	20,000	4,827	20,000	20,000	<b>5,000</b>
TOTAL	20,000	4,827	20,000	20,000	<b>5,000</b>
<b>Charges for Services</b>					
Sale of Used Books	1,500	1,468	1,500	1,500	<b>1,500</b>
Textbooks – Lost/Damaged	5,000	3,923	5,000	5,000	<b>5,000</b>
TOTAL	6,500	5,391	6,500	6,500	<b>6,500</b>
<b>Recovered Costs</b>					
Textbooks Furnished Free	326,321	324,073	749,365	749,365	<b>749,021</b>
TOTAL	326,321	324,073	749,365	749,365	<b>749,021</b>
<b>Non-Revenue Receipts</b>					
Carry Forward – Prior Years	1,453,309	0	1,097,562	1,097,562	<b>976,250</b>
Carry Forward – Outstanding Encum.	0	0	0	12,576	<b>0</b>
TOTAL	1,453,309	0	1,097,562	1,110,138	<b>976,250</b>
<b>Transfers</b>					
School Operating Fund Local Match	201,364	201,364	421,700	502,436	<b>421,058</b>
Trust Funds Transfer	150	27	150	600	<b>600</b>
TOTAL	201,514	201,391	421,850	503,036	<b>421,658</b>
<b>FUND TOTAL</b>	<b>2,007,644</b>	<b>535,682</b>	<b>2,295,277</b>	<b>2,389,039</b>	<b>2,158,429</b>

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:*

	<b>2011-12 BUDGETED</b>	<b>2011-12 ACTUAL</b>	<b>2012-13 BUDGETED</b>	<b>2012-13 ESTIMATED</b>	<b>2013-14 ADOPTED</b>
<b>Use of Money/Property</b>					
Interest on Bank Deposits	0	2,171	0	0	<b>0</b>
TOTAL	0	2,171	0	0	<b>0</b>
<b>Charges for Services</b>					
Tuition – Private Day School	7,400	12,025	7,400	7,400	<b>7,400</b>
TOTAL	7,400	12,025	7,400	7,400	<b>7,400</b>
<b>Recovered Costs</b>					
Billings to Localities	4,173,613	3,901,535	4,362,026	4,362,026	<b>4,475,895</b>
State – Educational Tech. Funds	26,000	26,000	26,000	26,000	<b>26,000</b>
TOTAL	4,199,613	3,927,535	4,388,026	4,388,026	<b>4,501,895</b>
<b>Non-Revenue Receipts</b>					
Carry Forward – Prior Years	300,000	0	220,044	220,044	<b>310,567</b>
TOTAL	300,000	0	220,044	220,044	<b>310,567</b>
<b>FUND TOTAL</b>	<b>4,507,013</b>	<b>3,941,731</b>	<b>4,615,470</b>	<b>4,615,470</b>	<b>4,819,862</b>

*NREP TEXTBOOK FUND:*

	<b>2011-12 BUDGETED</b>	<b>2011-12 ACTUAL</b>	<b>2012-13 BUDGETED</b>	<b>2012-13 ESTIMATED</b>	<b>2013-14 ADOPTED</b>
<b>Use of Money/Property</b>					
Interest on Bank Deposits	0	130	0	0	<b>0</b>
TOTAL	0	130	0	0	<b>0</b>
<b>Non-Revenue Receipts</b>					
Carry Forward – Prior Years	40,000	0	40,000	40,000	<b>25,000</b>
TOTAL	40,000	0	40,000	40,000	<b>25,000</b>
<b>Transfers</b>					
NREP Operating Fund	10,000	10,000	10,000	10,000	<b>25,000</b>
TOTAL	10,000	10,000	10,000	10,000	<b>25,000</b>
<b>FUND TOTAL</b>	<b>50,000</b>	<b>10,130</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>

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 that can only be used for specific purposes because of a formal action (resolution or ordinance) by the government’s highest level of decision-making authority.

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. This is typically done through adoption and amendment of the budget. A fund balance commitment is further indicated in the budget document as a designation or commitment of the fund (such as special incentives). 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.

<u>Category</u>	<u>General Fund</u>
<b>Nonspendable:</b>	
Prepaid Expenses	\$1,693
Noncurrent Loans	734,939
Total Nonspendable	<u>\$736,632</u>
<b>Restricted:</b>	
Peg grant	\$128,354
Courthouse ADA Fees	124,085
Animal Shelter	325,781
Proffers	2,380,874
Star Fort Fees	4,262
Total Restricted	<u>\$2,963,356</u>
<b>Committed:</b>	
General Government - various	\$639,489
Education	167,637
Tri Centennial	1,106
Historical Marker	16,105
VDOT Revenue Sharing	436,270
Transportation	438,300
Total Committed	<u>\$1,698,907</u>
<b>Assigned:</b>	
Trans. Development Rights	<u>\$2,135</u>
Total Assigned	<u>\$2,135</u>

Unassigned fund balance on June 30, 2012 was \$34,175,579.

Below are summary projections for the end of fiscal years 2013 and 2014, and a detail analysis of actual fund balance of June 30, 2009 through June 30, 2012.

	ESTIMATE FY 2013	PLAN FY 2014
Fund Balance, Beginning of Year	\$34,175,579	\$28,360,675
Revenue Sources/Transfers	126,267,609	128,724,407
Expenditures/Transfers	(132,082,513)	(133,024,407)
Fund Balance, End of Year	<u>\$28,360,675</u>	<u>\$24,060,675</u>

<b>General Fund</b>				
	ACTUAL FY 2009	ACTUAL FY 2010	ACTUAL FY 2011	ACTUAL FY 2012
Fund Balance, Beginning of Year	\$38,126,169	\$34,468,493	\$35,102,922	\$33,360,212
<b>REVENUES</b>				
General Property Taxes	\$68,696,787	\$69,927,233	\$71,054,980	\$74,080,641
Other Local Taxes	25,106,462	24,839,738	25,294,693	26,966,331
Permits, Fees & Licenses	1,308,407	950,143	920,328	970,384
Fines & Forfeitures	526,081	328,273	279,102	307,839
Use of Money & Property	913,216	343,962	196,118	231,319
Charges for Services	2,220,436	2,141,238	2,202,922	2,176,882
Miscellaneous	371,456	517,424	541,102	551,430
Recovered Costs	2,530,437	1,402,873	1,570,383	1,712,606
Intergovernmental	22,654,266	23,005,268	24,199,203	23,326,358
<b>TOTAL REVENUE</b>	<b>124,327,548</b>	<b>123,456,152</b>	<b>126,258,831</b>	<b>130,323,790</b>
<b>EXPENDITURES</b>				
Current:				
Government Administration	\$7,276,944	\$6,687,604	\$8,053,735	\$7,393,143
Judicial Administration	2,177,048	2,165,576	2,148,676	2,041,089
Public Safety	23,722,707	22,681,537	22,682,060	23,615,366
Public Works	4,159,409	3,768,694	3,944,394	3,518,557
Health and Welfare	6,994,158	6,600,082	6,559,164	6,690,167
Community College	73,847	62,770	56,493	56,493
Parks, Recreation & Cultural	5,332,794	4,841,120	4,919,987	4,918,972
Community Development	2,522,247	1,999,510	2,621,535	1,680,289
Debt Service	2,589,088	2,585,869	2,854,389	5,493,081
<b>TOTAL EXPENDITURES</b>	<b>54,848,242</b>	<b>51,392,762</b>	<b>53,840,433</b>	<b>55,407,157</b>
<b>OTHER FINANCING SOURCES</b>				
Proceeds from capital leases, insurance, bond premiums, long- term debt	\$5,969,337	\$0	\$0	\$0
Operating transfers Out/In	-13,904,797	-15,690,858	-14,985,607	-12,304,828
Operating transfers from/to Prim. Govt.	-65,201,522	-55,738,103	-59,175,501	-56,395,408
<b>TOTAL OTHER FIN. SOURCES</b>	<b>-73,136,982</b>	<b>-71,428,961</b>	<b>-74,161,108</b>	<b>-68,700,236</b>
<b>Fund Balance, End of Year</b>	<b>34,468,493</b>	<b>35,102,922</b>	<b>33,360,212</b>	<b>39,576,609</b>

**FUND BALANCE POLICY:** The Government Finance Officers Association (GFOA) recommends that unreserved fund balance be maintained at a level of 5 to 15% of general fund revenues. In the adopted FY 2014 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 general fund balance by \$4,300,000 to fund the FY 2013-2014 Adopted Budget. 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.

<b>Type of Fund</b>	<b>Estimated Fund Balance, Beg. Of Year</b>	<b>Revenue Sources (a)</b>	<b>Expenditures/ Transfers Out</b>	<b>Estimated Fund Balance, End of Year</b>	<b>% Change</b>
General	28,360,675	128,724,407	(133,024,407)	24,060,675	-15.16%
Regional Jail	1,696,074	17,893,953	(18,415,374)	1,174,653	-30.74%
Landfill	23,350,358	5,306,260	(6,626,620)	22,029,998	-5.65%
Court Services	166,615	600,489	(600,489)	166,615	0.00%
Shawneeland	1,889,438	664,470	(849,550)	1,704,358	-9.80%
Airport Operating	254,985	2,275,479	(2,298,838)	231,626	-9.16%
Lake Holiday	973,123	773,099	(1,120,326)	625,896	-35.68%
School Operating	0	134,000,043	(134,000,043)	0	0.00%
School Capital	100,000	1,082,640	(1,182,640)	0	-100.00%
School Nutrition Services	1,115,940	5,008,987	(5,008,987)	1,115,940	0.00%
School Debt	31,050	14,923,651	(14,954,701)	0	-100.00%
School Trusts	228,133	16,100	(16,100)	228,133	0.00%
School Textbook	976,250	2,158,429	(2,158,429)	976,250	0.00%
NREP Operating	310,567	4,619,862	(4,619,862)	310,567	0.00%
NREP Textbook	40,000	20,000	(30,000)	30,000	0.00%
Consolidated Services	0	3,100,000	(3,100,000)	0	0.00%

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

General Fund unreserved fund balance decreased by 15%. Although the County is starting to see positive revenue growth, the governing body decided since fund balance was still at the recommended level, to continue to use fund balance to balance the FY 2014 budget. By doing this, all of the \$5.8 million in additional revenue could be appropriated in the FY 2014 budget.

The Regional Jail budgeted \$521,421 to balance the FY 2014 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. The decrease in fund balance is due to projects being budgeted for FY 2014.

In an effort to meet budget needs, all fund balances were reviewed and considered during the FY 2014 budget process. If available and fiscally prudent, fund balance is utilized as a non-revenue source. Fund balances still remain sufficient in all needed funds.

## **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, 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 Assets and the Statement of Activities, report the County's net assets and changes in them. The County's net assets can be thought of as the difference between assets and liabilities, which is one way to measure the County's financial position. Over time, increases and decreases in net assets can be one indicator that the County's financial health is improving or deteriorating.

The Statement of Net Assets presents information on all the County's assets and liabilities. As discussed earlier, the difference between assets and liabilities is reported as net assets. Net assets are 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 Assets as a financial indicator.

The Statement of Activities provides information on how the net assets changed during the year. Since the government-wide financial statements use the accrual method of accounting, changes in net assets 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 Assets 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 Industrial Development Authority are components 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 of 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. 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 Adult Detention Center and the Winchester Regional Airport.

## **IX. SIGNIFICANT COMPONENTS**

- A. The proposed budget is fundamentally comprised of sixteen 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	Hopewell Friends Meeting House
Monte Vista	County Poor House
Springdale House and Mill Complex	Willa Cather's Birthplace
Willow Shade	Newtown/Stephensburg District
Sunrise	St. Thomas Episcopal Church (Middletown)
Rose Hill	



**Belle Grove Plantation**



**Hopewell Friends Meeting House**

In addition to these, there are approximately 50 sites in the county that have been preliminarily reviewed by the Virginia Department of Historic Resources and deemed most likely eligible for inclusion on the State and National Registers.

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

Battlefields:

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

Fortifications/Entrenchments:

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

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.

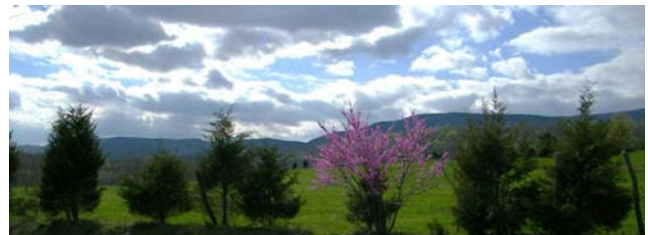
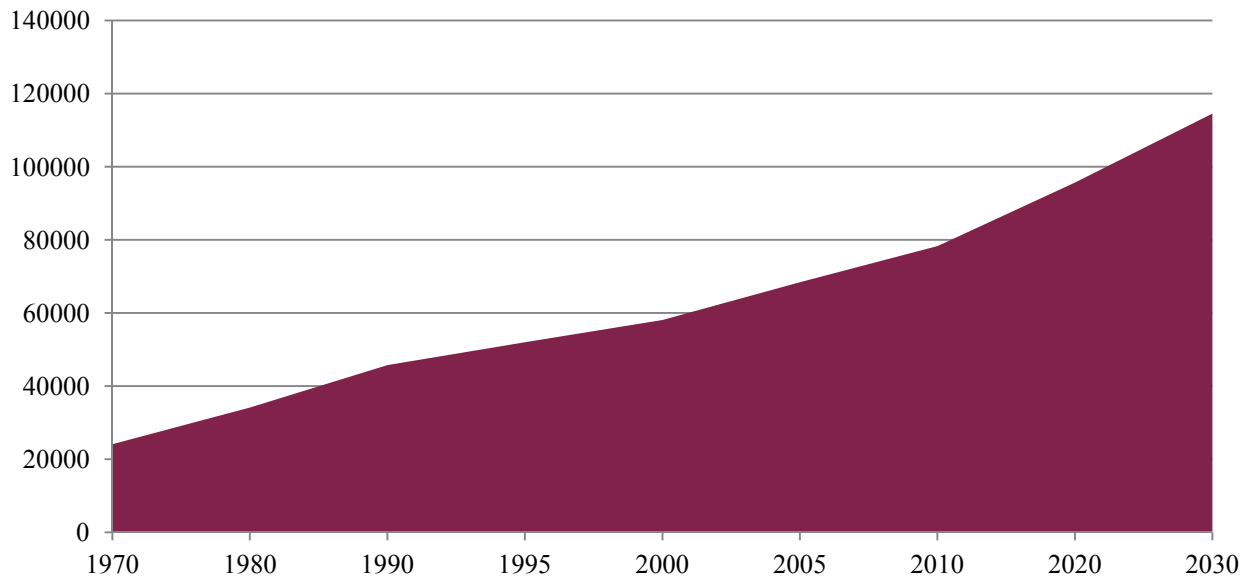


Photo Courtesy of Lorraine Mossburg

**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 2020, it is projected that the population of Frederick County will be approximately 95,648, and by 2030 the population is expected to reach 114,539.

## Frederick County Population Counts, 1970-2030



### Public School System

The Frederick County Public School System, the 19<sup>th</sup> 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 new transportation facility is equipped to provide vehicle maintenance services to county agencies as well as the school division.

In the fall of 2003 (fiscal year 2004), student enrollment was 11,343. In the fall of 2012 (fiscal year 2013), student enrollment was 13,066, which represents an increase of 1,723 students, or 15%, since Fiscal Year 2004. The structure of the school division is designed to support the needs of the 13,150 students projected for the school year 2013-2014.

The growth in the Frederick County community brings challenges to the school system. Those challenges include increased space needs, class-sizes, textbooks, instructional materials, teaching staff and custodial staff. Athletic, band, choral, vocational and selective arts are under pressure as well with an increased school population. Frederick County will continue to require the construction of additional student capacity for the foreseeable future.

The school board's budget priorities for FY 2014 included addressing the salary scales for employees to assure competitiveness in a fiscally responsible manner, provide for staffing appropriate to program needs in excess of Standards of Quality/Standards of Accreditation, and restore replacement cycles for technology, school buses, and operations. The first budget priority was met with the salary initiative that was approved and funded by the state and the county – the first sustainable salary increase for employees since July 2008. Funding was not sufficient enough to address class sizes and restore replacement cycles for technology and buses.

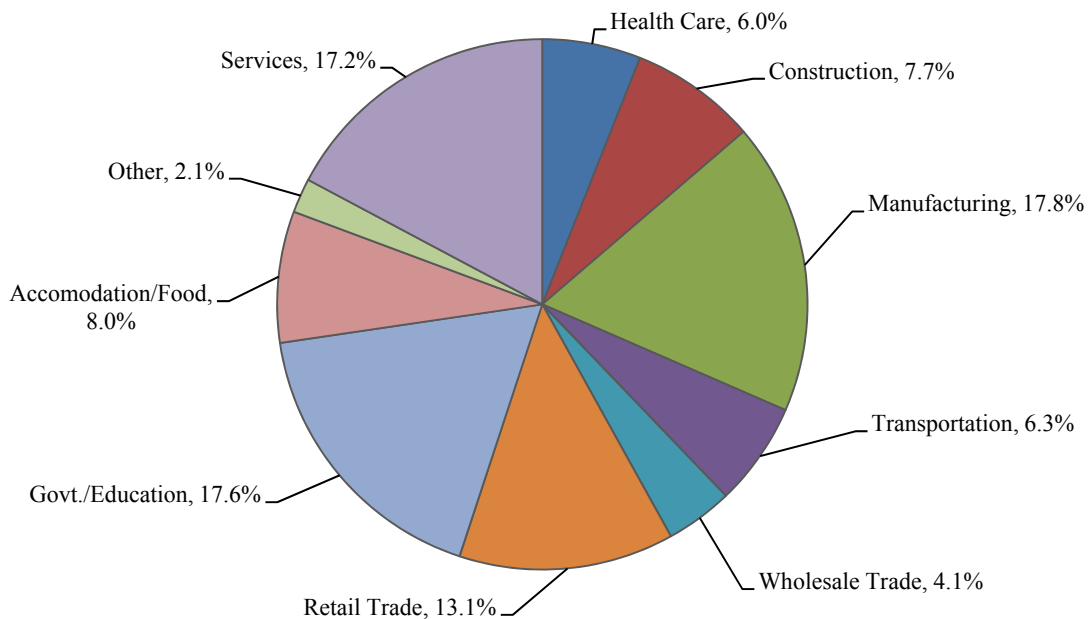
A future budget priority includes adequately funding the implementation of full-day kindergarten. As the only Virginia school division without full-day kindergarten in some of or in all schools, implementation of this program is an important priority for FCPS. Progress continues to be made toward implementing a full-day kindergarten program to help ensure student success. The goal is to implement full-day kindergarten in the fall of 2014 (fiscal year 2015). Classroom additions have been approved at four elementary schools (Bass-Hoover, Evendale, Redbud Run, and Stonewall). These additions position FCPS to begin full-day kindergarten and accommodate future growth. A comprehensive elementary school rezoning and about 30 additional teachers and classroom materials/equipment will be necessary to implement full-day kindergarten. About \$2.2 million more is needed (in today's dollars) to implement full-day kindergarten.

Full-day kindergarten implementation, further salary scale improvement, class size improvement, technology restoration and improvement to support student learning and operational efficiencies, and school bus replacement restoration are future budget priorities. These priorities will compete with a significant payment increase to the Virginia Retirement System (VRS) – the retirement program provided for educators. For several years, the contributions to the system have been less than recommended by the VRS board. During the same period, an increasing number of employees have entered or neared retirement age. This created an under-funded situation, which if not corrected, could lead to imbalance. The fiscal solvency of the program would not be an area of concern had the General Assembly not reduced the contribution rates to artificially low levels or discounted the rate for two years to save jobs during the Great Recession. The resulting situation is one of not only increased dollars needed to fund the plan, but also increased attention to the benefits of the program. To help correct the underfunded plan, the General Assembly approved a policy change requiring all school division employees who participate in VRS to pay their 5% member contribution and will be offering a hybrid plan (defined benefit and defined contribution plan) for new hires as of January 1, 2014. Further, the employer's contribution rate will increase every two years for the next six years (at minimum) to help support the imbalance.

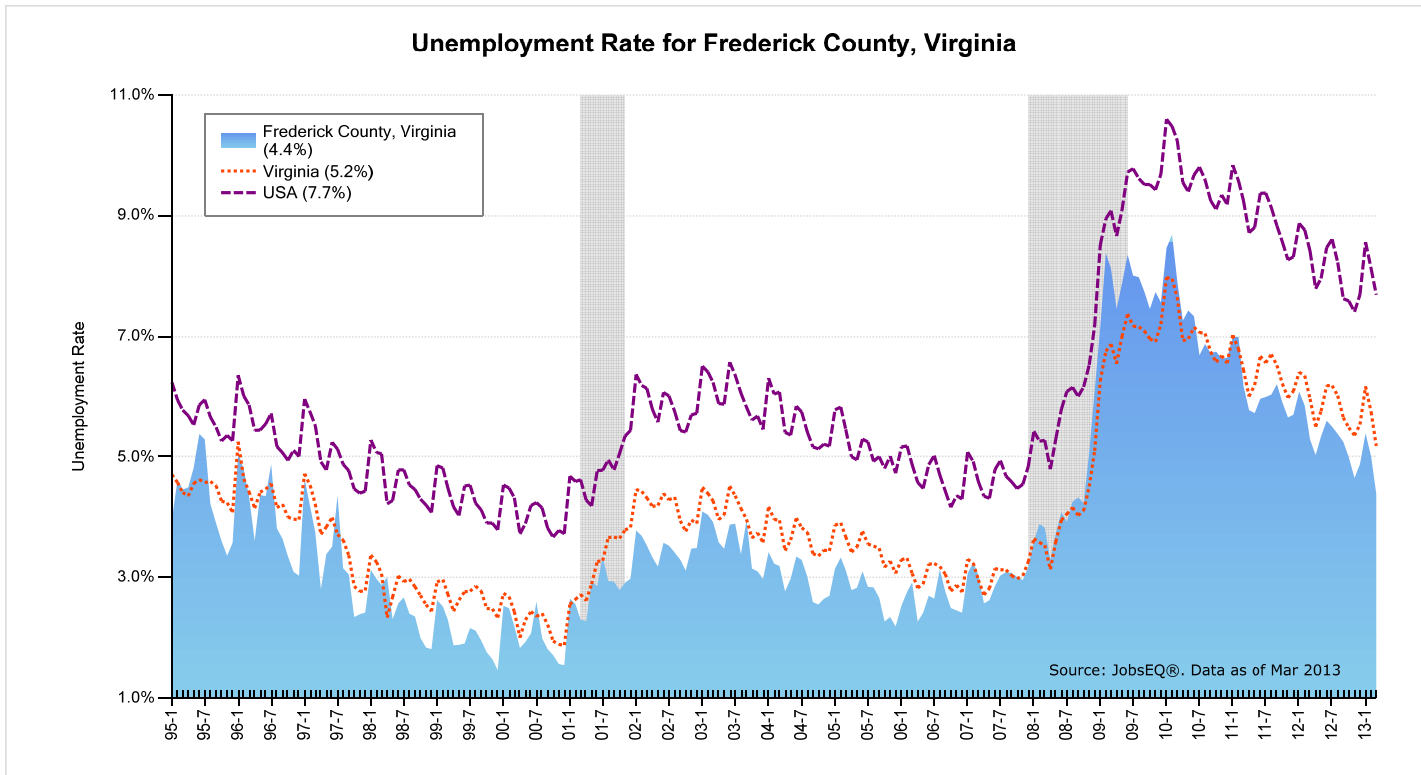
**Employment Trends**

Frederick County had a total of 25,433 jobs in the first quarter of 2013 as measured by the Virginia Employment Commission. The largest employment sector was manufacturing which employed 4,525 workers in the first quarter of 2013.

**Employment Trends - Frederick County - Quarter 1 - 2013**



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 2%, the Virginia unemployment rate has decreased by 1.2%, and the United States unemployment rate has decreased by 1.5%. The unemployment rate for Frederick County for 2012 was 5.3% compared to the 2011 rate of 6.1%.



## 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 43 undergraduate degrees and 48 graduate degrees with a school enrollment of 4,200 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 101.4% of the national average. The median single family detached home sold for approximately \$227,203 in 2012. 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 2011) gives the crime rate per 100,000 people for the USA as 386.3. The crime rate for Winchester-Frederick County was 189.6 in 2011.



### Medical Care

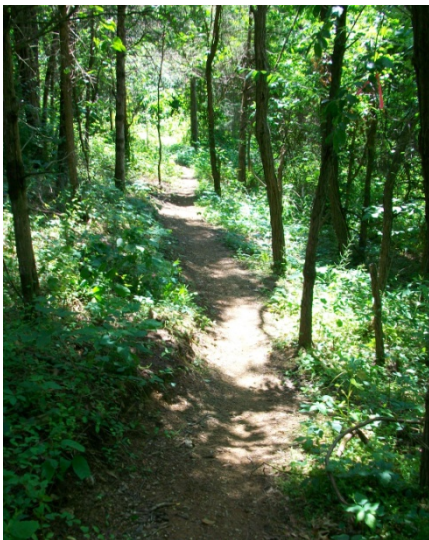
Winchester Medical Center, a 445-bed, non-profit hospital in Winchester, Virginia, is a regional referral center offering a broad spectrum of services that includes diagnostic, medical, surgical, and rehabilitative care. A level II trauma center, Winchester Medical Center is a resource for 400,000 residents in Virginia as well as neighboring West Virginia and Maryland. In 2012, Winchester Medical Center completed a three-year campus expansion project. The \$161 million construction project impacted three sides of the 22-year old medical center, enhancing critical care and women's services.

### 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 35,649 active registered library card holders in Frederick County. During the period of July 1, 2012 through May 31, 2013, Frederick County residents borrowed 395,925 items from the library system.

### Parks

The County currently owns and operates two district parks. Clearbrook Park, located five miles north of Winchester, consists of approximately 55 acres and Sherando Park, located two miles east of Stephens City, consists of approximately 335 acres. Both district parks serve the county's population with active and passive recreational facilities and programs. Recreational facilities provided at both parks include outdoor swimming pools, athletic fields, playgrounds, picnic areas, fishing, paddleboats, and volleyball. In addition, an eighteen hole disc golf course, and a three mile multi-use trail are also available. There are three neighborhood parks in the County located at Round Hill, Reynolds Store, and Frederick Heights which primarily provide playground equipment for young children.



Mountain Bike Trail

Park users can now enjoy Mountain Bike Trails routed through undeveloped forested areas of Sherando Park. Approximately 1.5 miles of trail are open to the public, with another 2.5 miles of trail planned. The time and effort of volunteer trail builders including individuals and members of the Winchester Wheelmen and Boy Scout Troop 22 Stephens City Moose Lodge have made this new recreation amenity possible.



Frederick County Parks and Recreation operates community centers inside of five Frederick County Public Schools. This is one example of the benefits of the Cooperative Use Agreement between Frederick County and the Frederick County School Board. The Community Center at Sherando High School has a fitness room with cardio and resistance training equipment, two racquetball courts and a multi-purpose room. The Community Center at Orchard View Elementary School has a full sized gymnasium. The Community Center at Evendale Elementary and the Community Center at Gainesboro Elementary have a full sized gymnasium, a multi-purpose room, and an aerobics room. The Community Center at Greenwood Mill Elementary School contains a full sized gymnasium, a multi-purpose room, and a fitness room with cardio and resistance equipment. Recreational facilities located in the Community Centers are available for private rental and host many recreation programs including the basicREC, Camp basicREC, and kinderREC programs.

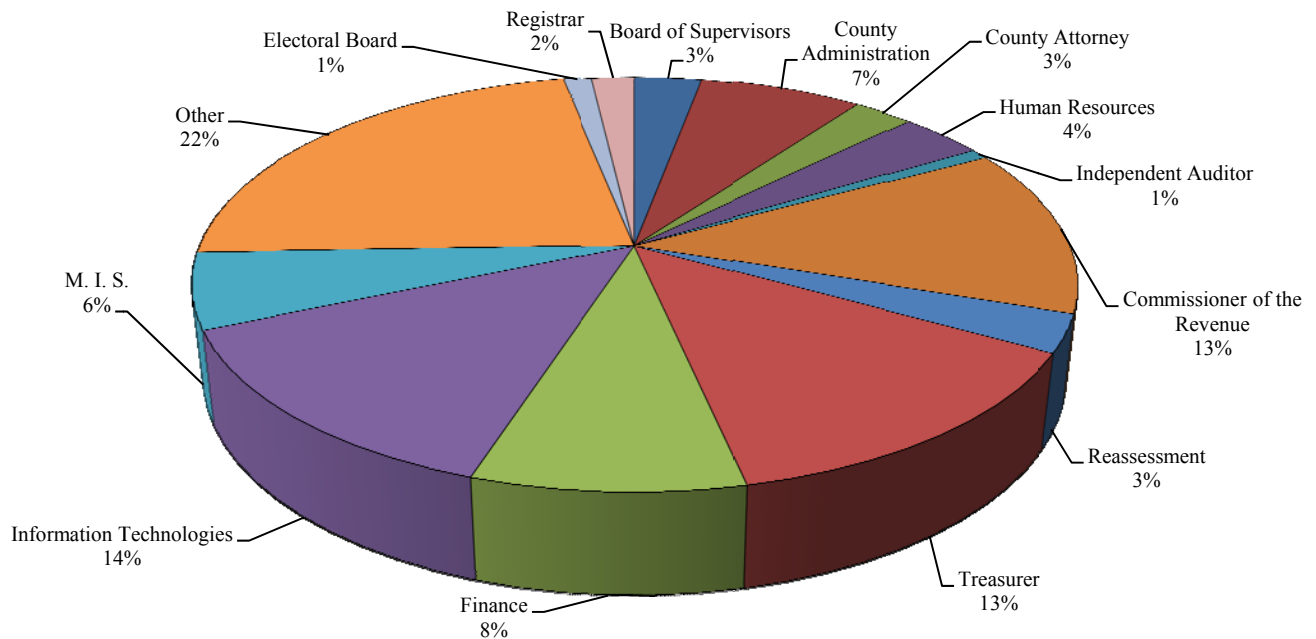
# Administration



Frederick County Administration Complex  
Winchester, Virginia

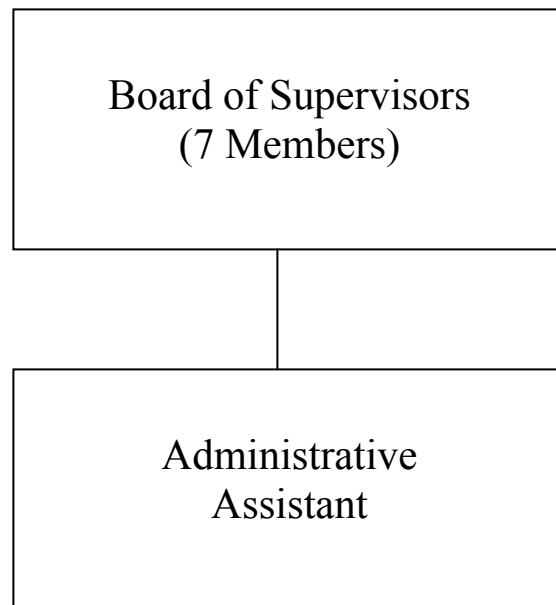
## General Government Administration

	2012 Actual	2013 Budget	2014 Adopted Budget	Increase (Decrease) FY 2013 to FY 2014	
				Amount	%
Board of Supervisors	\$255,020	\$230,200	<b>\$245,957</b>	\$15,757	6.84%
County Administrator	549,657	546,691	<b>594,848</b>	48,157	8.81%
County Attorney	192,486	193,436	<b>216,275</b>	22,839	11.81%
Human Resources	283,422	288,720	<b>305,347</b>	16,627	5.76%
Independent Auditor	63,500	65,000	<b>66,000</b>	1,000	1.54%
Commissioner of the Revenue	1,019,541	1,068,070	<b>1,104,063</b>	35,993	3.37%
Reassessment	149,605	199,727	<b>247,913</b>	48,186	24.13%
Treasurer	1,039,484	1,073,816	<b>1,132,426</b>	58,610	5.46%
Finance	640,153	664,621	<b>704,592</b>	39,971	6.01%
Information Technologies	945,125	1,001,464	<b>1,137,437</b>	135,973	13.58%
M. I. S.	462,703	470,198	<b>496,033</b>	25,835	5.21%
Other	1,910,070	1,850,749	<b>1,881,682</b>	30,933	1.67%
Electoral Board	153,878	105,025	<b>106,037</b>	1,012	0.96%
Registrar	143,313	149,792	<b>155,607</b>	5,815	3.88%
<b>GENERAL GOVERNMENT ADMINISTRATION</b>	<b>\$7,807,957</b>	<b>\$7,907,509</b>	<b>\$8,394,217</b>	<b>\$486,708</b>	<b>6.16%</b>





# 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 low tax rates while providing a high level of service to our citizens.
- Continue Metropolitan Planning Organization/Transportation Initiatives.
- Implement a revised Capital Improvements Program.
- Implement Expense Recovery Program.
- Continue partnership with Frederick County School Board with regard to local issues and legislative actions that affect both bodies.
- Continue attracting and maintaining business and industry within the County.

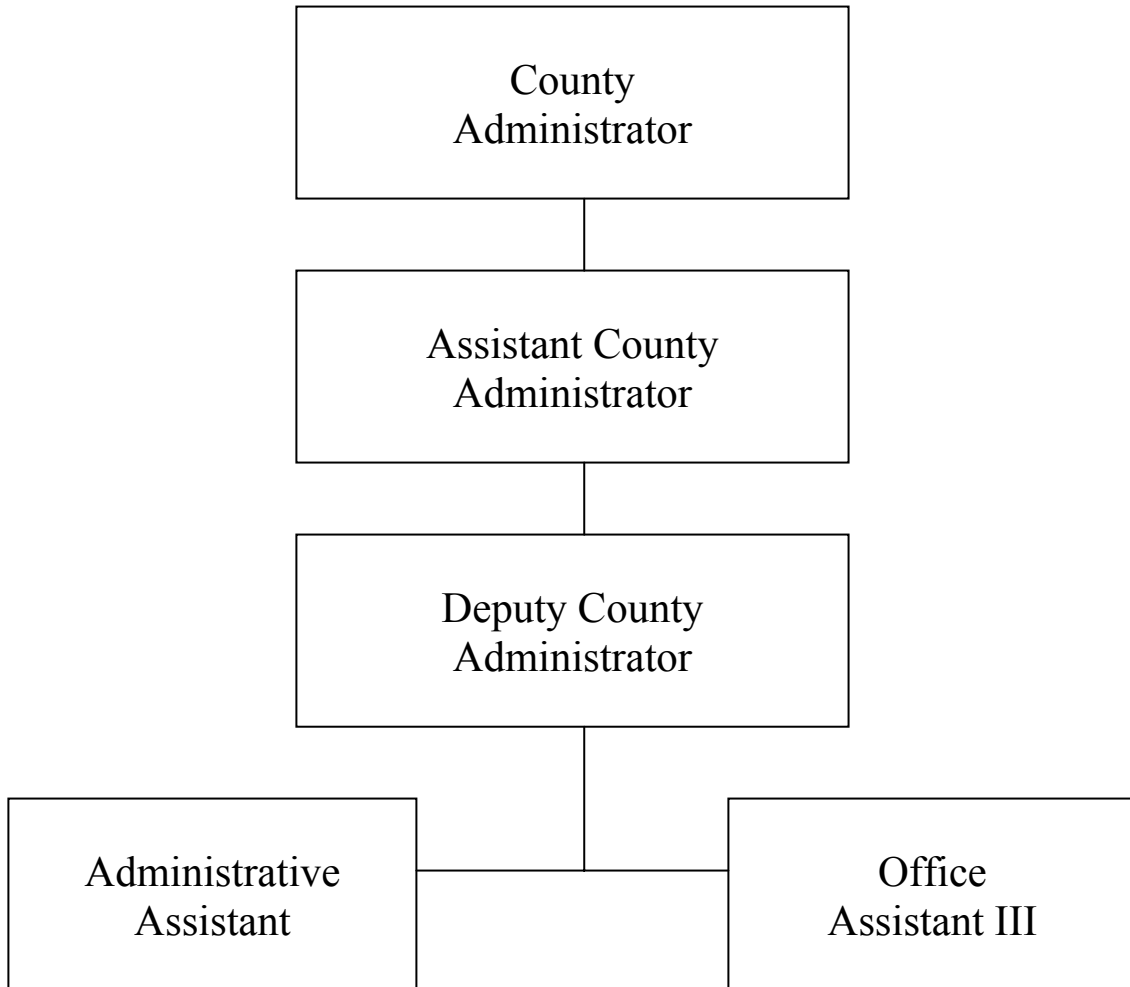
## PERFORMANCE INDICATORS:

	FY 2012 Actual	FY 2013 Budget	FY 2014 Budget
Resolutions considered (includes Proclamations)	78	69	75
Ordinances Considered	11	12	11
Board Meetings Held (including joint meetings and worksessions)	31	30	30
Waiver Notices Processed	0	0	0

## BUDGET SUMMARY:

	FY 2012 Actual	FY 2013 Approved Budget	FY 2013 Estimated Budget	<b>FY 2014 Adopted Budget</b>	Increase/Decrease FY 2013 App. To FY 2014	
					Amount	%
<b>Costs:</b>						
Personnel	155,756	157,300	155,557	<b>174,847</b>	17,547	11.16%
Operating	89,914	72,900	57,769	<b>71,110</b>	-1,790	-2.46%
Capital/Leases	9,350	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>255,020</b>	<b>230,200</b>	<b>213,326</b>	<b>245,957</b>	15,757	6.84%
<b>Revenue:</b>						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	255,020	230,200	213,326	<b>245,957</b>	15,757	6.84%
<b>TOTAL</b>	<b>255,020</b>	<b>230,200</b>	<b>213,326</b>	<b>245,957</b>	15,757	6.84%
Full-time Positions	1	1	1	<b>1</b>	0	0.00%

# County Administrator



# COUNTY ADMINISTRATOR

1201

## DESCRIPTION:

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

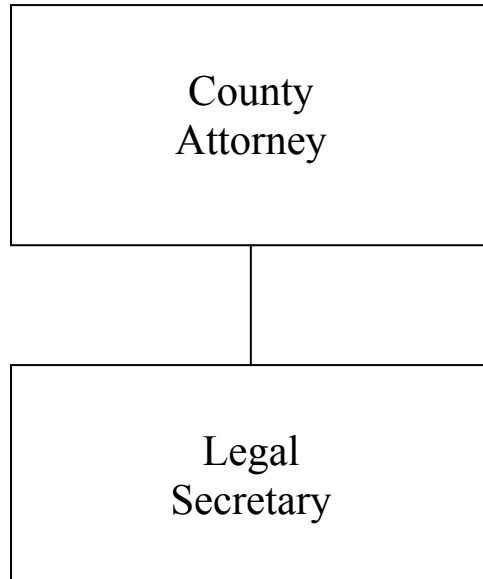
## GOALS:

- Manage declining revenues while maintaining a high level of service for our citizens.
- Facilitate implementation of HR initiatives (e.g. updated HR policies, employee wellness, and paid time off).
- Facilitate implementation of Expense Recovery Program.
- Continue utilization of legislative liaison to improve communication of legislative priorities to State and Federal elected representatives.
- Work with IT Department and Northern Shenandoah Valley Regional Commission to study ways to expand broadband Internet service to underserved areas of Frederick County.
- Maintain open lines of communication with volunteer fire and rescue agencies.

## BUDGET SUMMARY:

	FY 2012 Actual	FY 2013 Approved Budget	FY 2013 Estimated Budget	<b>FY 2014 Adopted Budget</b>	Increase/Decrease FY 2013 App. To FY 2014	
					Amount	%
Costs:						
Personnel	536,471	529,666	535,131	<b>576,098</b>	46,432	8.77%
Operating	13,186	17,025	10,926	<b>18,750</b>	1,725	10.13%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>549,657</b>	<b>546,691</b>	<b>546,057</b>	<b>594,848</b>	48,157	8.81%
Revenue:						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	549,657	546,691	546,057	<b>594,848</b>	48,157	8.81%
<b>TOTAL</b>	<b>549,657</b>	<b>546,691</b>	<b>546,057</b>	<b>594,848</b>	48,157	8.81%
Full-time Positions	5	5	5	<b>5</b>	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.

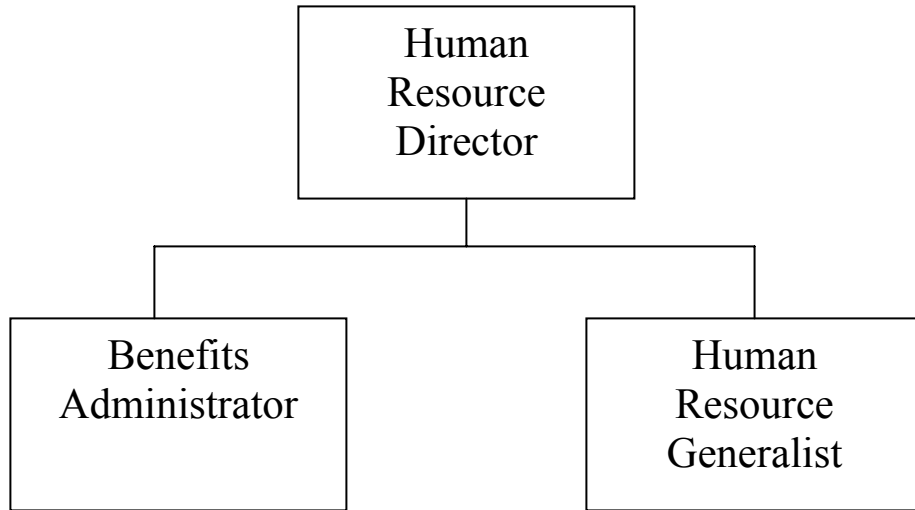
## GOALS:

- 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.

## BUDGET SUMMARY:

	FY 2012 Actual	FY 2013 Approved Budget	FY 2013 Estimated Budget	<b>FY 2014 Adopted Budget</b>	Increase/Decrease FY 2013 App. To FY 2014	
					Amount	%
Costs:						
Personnel	184,017	181,611	195,624	<b>204,025</b>	22,414	12.34%
Operating	8,469	11,825	7,381	<b>12,250</b>	425	3.59%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>192,486</b>	<b>193,436</b>	<b>203,005</b>	<b>216,275</b>	22,839	11.81%
Revenue:						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	192,486	193,436	203,005	<b>216,275</b>	22,839	11.81%
<b>TOTAL</b>	<b>192,486</b>	<b>193,436</b>	<b>203,005</b>	<b>216,275</b>	22,839	11.81%
Full-time Positions	2	2	2	<b>2</b>	0	0.00%

# Human Resources



# HUMAN RESOURCES

## 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 625 full-time and 150 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 and compliance of employment law.

## GOALS:

- Complete scanning of FT employee and benefit files and PT employee employment files into Laserfiche.
- Transition yearly Open Enrollment to a paperless process.
- Transition Performance Evaluation System to a paperless process.
- Convert employee leave balances into a paid time off system.

## PERFORMANCE INDICATORS:

	FY 2012 Actual	FY 2013 Budget	FY 2014 Budget
# and % of classified employees hired who complete probationary period	38 or 74%	53 or 93%	31 or 94%
# and % of employees given service awards	107 or 17%	96 or 15%	90 or 14%
% of exit interviews completed	100%	100%	100%
% of female employees in workforce	240 or 40%	238 or 38%	241 or 28%
# and % of grievances administered within the appropriate time frames as established by administrative policy	2 – 100%	2 - 100%	0 – 100%

## BUDGET SUMMARY:

	FY 2012 Actual	FY 2013 Approved Budget	FY 2013 Estimated Budget	FY 2014 Adopted Budget	Increase/Decrease FY 2013 App. To FY 2014	
					Amount	%
<b>Costs:</b>						
Personnel	249,022	245,289	272,964	<b>273,916</b>	28,627	11.67%
Operating	29,670	38,631	33,654	<b>26,631</b>	-12,000	-31.06%
Capital/Leases	4,730	4,800	4,296	<b>4,800</b>	0	0.00%
<b>TOTAL</b>	<b>283,422</b>	<b>288,720</b>	<b>310,914</b>	<b>305,347</b>	16,627	5.76%
<b>Revenue:</b>						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	283,422	288,720	310,914	<b>305,347</b>	16,627	5.76%
<b>TOTAL</b>	<b>283,422</b>	<b>288,720</b>	<b>310,914</b>	<b>305,347</b>	16,627	5.76%
Full-time Positions	3	3	3	<b>3</b>	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.

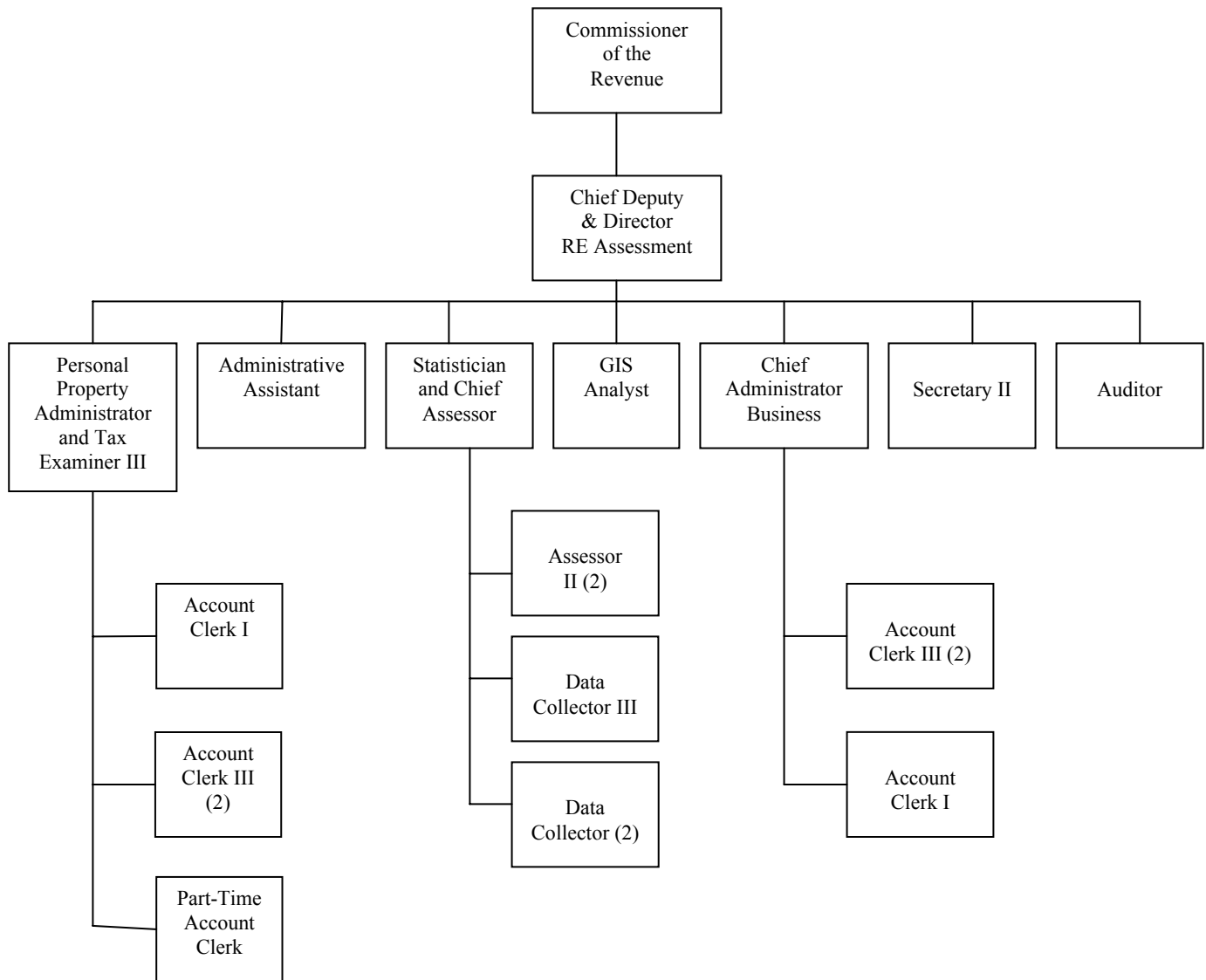
**GOALS:**

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

**BUDGET SUMMARY:**

	FY 2012 Actual	FY 2013 Approved Budget	FY 2013 Estimated Budget	FY 2014 Adopted Budget	Increase/Decrease FY 2013 App. To FY 2014	
					Amount	%
Costs:						
Personnel	0	0	0	<b>0</b>	0	0.00%
Operating	63,500	65,000	65,000	<b>66,000</b>	1,000	1.54%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>63,500</b>	<b>65,000</b>	<b>65,000</b>	<b>66,000</b>	<b>1,000</b>	<b>1.54%</b>
Revenue:						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	63,500	65,000	65,000	<b>66,000</b>	1,000	1.54%
<b>TOTAL</b>	<b>63,500</b>	<b>65,000</b>	<b>65,000</b>	<b>66,000</b>	<b>1,000</b>	<b>1.54%</b>
Full-time Positions	0	0	0	<b>0</b>	0	0.00%

# Commissioner of the Revenue



# COMMISSIONER OF THE REVENUE

1209

## DESCRIPTION:

The Commissioner of the Revenue office has three main duties: All Assessments, Reassessment of Real Property, and Tax Relief programs. All divisions are using modern technology to give better access and easier compliance as well as saving both the taxpayer and the county monies. There is a special county web site: [www.frederickcountyva.gov/cor](http://www.frederickcountyva.gov/cor) which also has links to specific divisions and all forms for locality and state needs on-line including filing for personal property and businesses, reassessment and assessment look-up, and links to other departments and agencies.

The Commissioner 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 discovers, assesses, adjusts and supplements as required by law; 3) Business Division includes licensing, utility, meals and lodging taxes and of all business tangible property; 4) Auditing Division ascertains compliance to spread the tax burden equitably; 5) Administratively the Commissioner maintains workload measures, statistics, bank taxes, estimates, and assists county government as needed. The Commissioner interacts with all divisions: setting fair and equalized assessments at 100% of fair market value; records exempt property, and complies with all Codes. Records are kept, FOIA requests handled and security maintained.

## GOALS:

- To pleasantly serve the taxpayer and 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 all skills needed of assessment and technology for better service at a lower cost to the taxpayer.

## PERFORMANCE INDICATORS:

	FY 2012 Actual	FY 2013 Budget	FY 2014 Budget
# of reassessment visits	28,000	18,500	32,000
# of supplemental bills issued	29,430	30,000	30,000
# of land use applications approved	2,338	2,400	2,450
# of tax relief applications approved	1,341	1,400	1,400
# of DMV transactions	49,604	51,000	52,000
# of State income taxes and estimates processed	2,591	2,600	2,700
# of businesses licensed and/or audited	7,169	7,300	7,400

## BUDGET SUMMARY

	FY 2012 Actual	FY 2013 Approved Budget	FY 2013 Estimated Budget	FY 2014 Adopted Budget	Increase/Decrease FY 2013 App. To FY 2014	
					Amount	%
<b>Costs:</b>						
Personnel	973,546	1,009,513	1,020,108	<b>1,050,533</b>	41,020	4.06%
Operating	45,995	58,557	60,500	<b>53,530</b>	-5,027	-8.58%
Capital/Leases	0	0	5,911	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>1,019,541</b>	<b>1,068,070</b>	<b>1,086,519</b>	<b>1,104,063</b>	<b>35,993</b>	<b>3.37%</b>
<b>Revenue:</b>						
Fees	5,785	9,500	11,452	<b>7,500</b>	-2,000	-21.05%
State/Federal	195,776	200,000	192,700	<b>195,776</b>	-4,224	-2.11%
Local	817,980	858,570	882,367	<b>900,787</b>	42,217	4.92%
<b>TOTAL</b>	<b>1,019,541</b>	<b>1,068,070</b>	<b>1,016,654</b>	<b>1,104,063</b>	<b>35,993</b>	<b>3.37%</b>
Full-time Positions	16	16	16	<b>16</b>	0	0.00%

# REASSESSMENT

## DESCRIPTION:

The office of reassessment is overseen by the Commissioner of the Revenue's office. 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, commercial properties and industrial locations with improvements and all other building appurtenances. Staff will analyze all market data on qualifying 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 assessment of real property. All sales are reviewed to determine that they meet the State of Virginia requirements as "good" sales for use in the market data study. 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 in the Commissioner of the Revenues' office in their assessment practice. 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 48,000 parcels in the county and will complete another fair and accurate reassessment for January 1, 2013. This office also sends notification to every property owner, of record, for any changes to the property or any value adjustment because of reassessment. The assessors hold public hearings on reassessment values in the fall just prior to each new reassessed value become permanent.

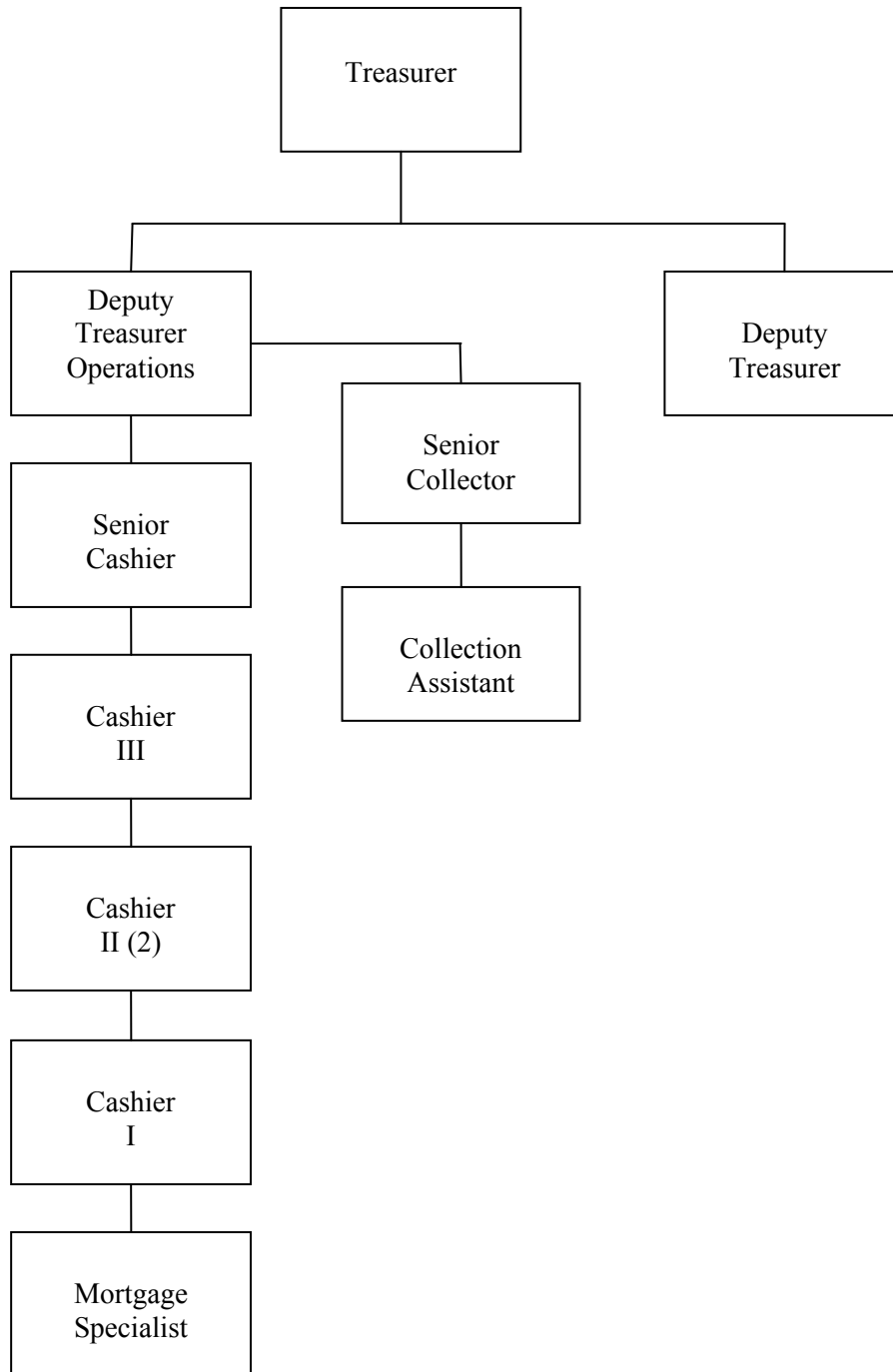
## GOALS:

- 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 2012 Actual	FY 2013 Approved Budget	FY 2013 Estimated Budget	<b>FY 2014 Adopted Budget</b>	Increase/Decrease FY 2013 App. To FY 2014	
					Amount	%
Costs:						
Personnel	135,441	165,528	144,900	<b>215,372</b>	49,844	30.11%
Operating	14,164	34,199	17,860	<b>32,541</b>	-1,658	-4.85%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>149,605</b>	<b>199,727</b>	<b>162,760</b>	<b>247,913</b>	<b>48,186</b>	<b>24.13%</b>
Revenue:						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	149,605	199,727	162,760	<b>247,913</b>	48,186	24.13%
<b>TOTAL</b>	<b>149,605</b>	<b>199,727</b>	<b>162,760</b>	<b>247,913</b>	<b>48,186</b>	<b>24.13%</b>
Full-time Positions	3	3	4	<b>4</b>	1	33.33%

# 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 responsible 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 300,000 transactions yearly, the most significant being the billing and collection of real estate and personal property taxes. Citizens may use debit and credit cards for the payment of taxes and other charges in person or on-line. Citizens may also use e-check for the payment of taxes on the internet. There is a program available on the internet for the pre-payment of taxes that will be debited directly from the citizen's account. A touch screen kiosk is also available at the local DMV office for customer convenience of payments.

Revenue collections are a primary responsibility of the Treasurer. 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.
- Increase on-line capability of transactions and easier navigation of payment website.
- Explore development of mobile application for taxes.
- Manage investments for the maximum return on available monies with secure, safe investments.
- Continue payment plans providing economic alternatives to distressed taxpayers.
- Decrease paper based transactions/increase energy efficiency in compliance with county wide energy initiatives.
- Explore tax collections for the Department of Taxation.

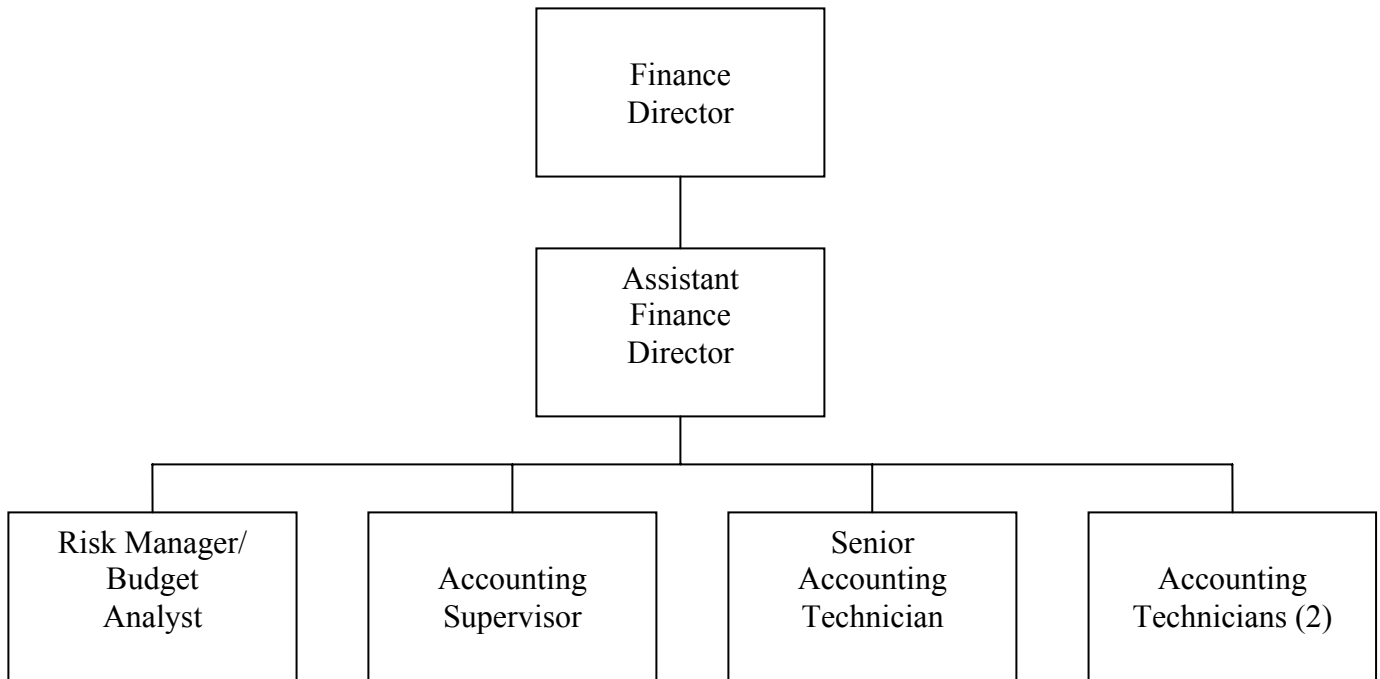
## PERFORMANCE INDICATORS:

	FY 2012 Actual	FY 2013 Budget	FY 2014 Budget
Personal Property transactions processed	150,340	215,000	153,000
Real Estate transactions processed	91,875	95,100	93,000
# of liens and distress warrants issued	1,484	1,250	1,700
Value of Internet transactions processed	\$10,200,000	\$12,000,000	\$13,000,000
# of delinquent notices issued	25,973	26,500	26,500
Personal Property & Real Estate five year billed vs. delinquent	1.44%	1.10%	1.35%

## BUDGET SUMMARY:

	FY 2012 Actual	FY 2013 Approved Budget	FY 2013 Estimated Budget	FY 2014 Adopted Budget	Increase/Decrease FY 2013 App. To FY 2014	
					Amount	%
<b>Costs:</b>						
Personnel	751,937	756,143	797,532	<b>814,753</b>	-10,941	-1.43%
Operating	265,024	317,673	178,307	<b>317,673</b>	0	0.00%
Capital/Leases	22,523	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>1,039,484</b>	<b>1,073,816</b>	<b>975,839</b>	<b>1,132,426</b>	<b>-10,941</b>	<b>-1.01%</b>
<b>Revenue:</b>						
Fees	362,863	185,000	413,112	<b>305,000</b>	0	0.00%
State/Federal	154,427	160,000	150,400	<b>154,000</b>	-4,460	-2.71%
Local	522,194	728,816	412,327	<b>673,426</b>	-6,481	-0.88%
<b>TOTAL</b>	<b>1,039,484</b>	<b>1,073,816</b>	<b>975,839</b>	<b>1,132,426</b>	<b>-10,941</b>	<b>-1.01%</b>
Full-time Positions	11	11	11	<b>11</b>	0	0.00%

# Finance



# FINANCE

**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 and CAFR 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.
- Participate in PAFR award program with GFOA.

**PERFORMANCE INDICATORS:**

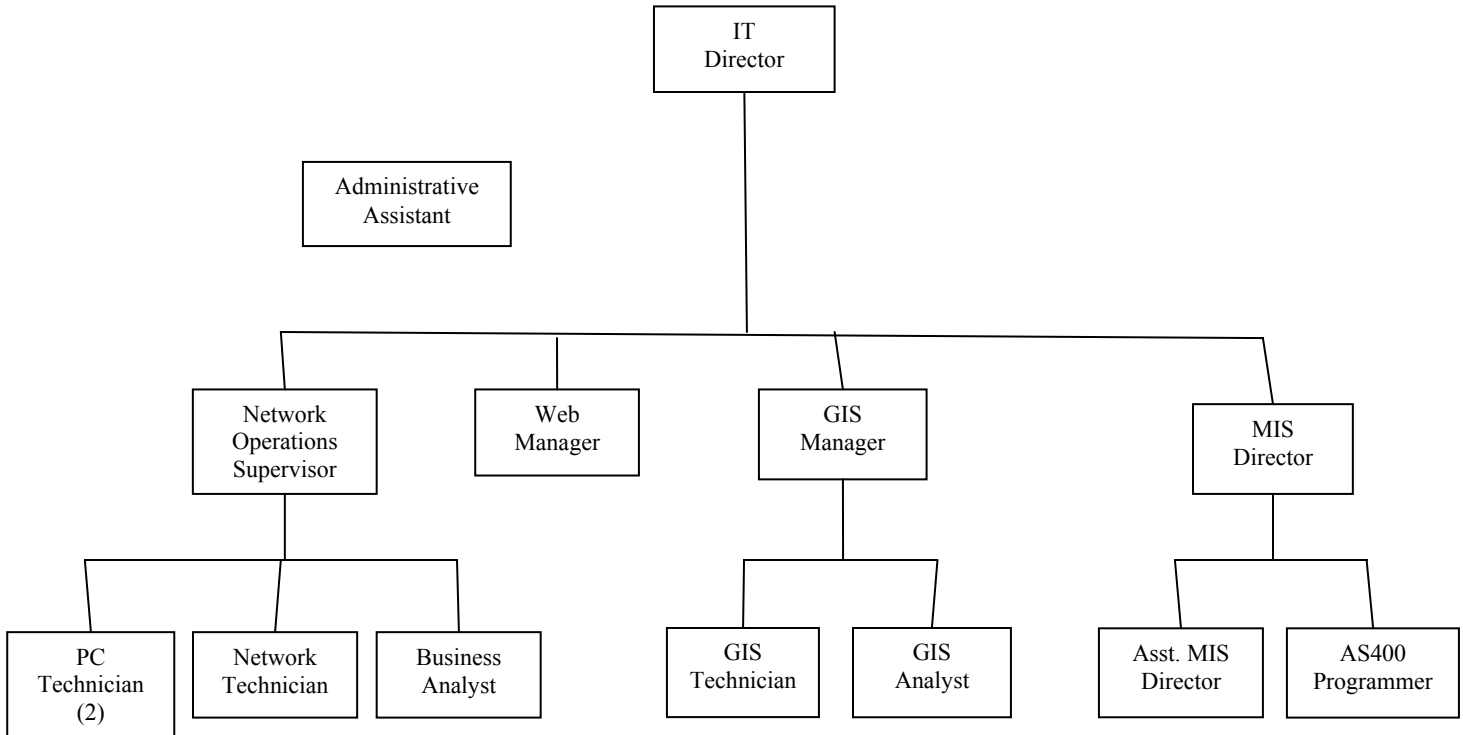
	FY 2012 Actual	FY 2013 Budget	FY 2014 Budget
Bids and RFP's processed	10	12	15
Purchase Orders processed	94	100	100
Annual volume of Purchase Orders processed	\$10,227,996	\$6,000,000	\$7,000,000
Worker's Compensation claims processed	31	35	35

**BUDGET SUMMARY:**

	FY 2012 Actual	FY 2013 Approved Budget	FY 2013 Estimated Budget	<b>FY 2014 Adopted Budget</b>	Increase/Decrease FY 2013 App. To FY 2014	
					Amount	%
Costs:						
Personnel	620,091	618,767	657,732	<b>658,738</b>	39,971	6.46%
Operating	20,062	45,854	17,050	<b>45,854</b>	0	0.00%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>640,153</b>	<b>664,621</b>	<b>674,782</b>	<b>704,592</b>	39,971	6.01%
Revenue:						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	640,153	664,621	674,782	<b>704,592</b>	39,971	6.01%
<b>TOTAL</b>	<b>640,153</b>	<b>664,621</b>	<b>674,782</b>	<b>704,592</b>	39,971	6.01%
 Full-time Positions	 7	 7	 7	 <b>7</b>	 0	 0.00%



# Information Technologies



# 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. 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.

## GOALS:

- Implement an integrated layer3 network and consistent VoIP phone system.
- Expand virtualization capabilities to achieve Lower Total Cost of Ownership.
- Maximize Help Desk performance and to increase county staff use.
- Plan, design, and implement Active Directory into service at the NRADC and Public Safety facilities.
- Upgrade the Exchange Services to 2010 systems.
- Implement expanded enterprise level GIS services.
- Move more county hardware and software systems to Enterprise or volume procurement licensing.
- Continue to expand current online services by giving citizens more options for online business and communication.

## BUDGET SUMMARY:

	FY 2012 Actual	FY 2013 Approved Budget	FY 2013 Estimated Budget	FY 2014 Adopted Budget	Increase/Decrease FY 2013 App. To FY 2014	
					Amount	%
Costs:						
Personnel	745,308	758,512	729,552	<b>802,340</b>	43,828	5.78%
Operating	115,425	133,467	166,820	<b>220,097</b>	86,630	64.91%
Capital/Leases	84,392	109,485	193,877	<b>115,000</b>	5,515	5.04%
<b>TOTAL</b>	<b>945,125</b>	<b>1,001,464</b>	<b>1,090,249</b>	<b>1,137,437</b>	<b>135,973</b>	<b>13.58%</b>
Revenue:						
Fees	2,466	2,000	2,140	<b>2,000</b>	0	0.00%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	942,659	999,464	1,088,109	<b>1,135,437</b>	135,973	13.60%
<b>TOTAL</b>	<b>945,125</b>	<b>1,001,464</b>	<b>1,090,249</b>	<b>1,137,437</b>	<b>135,973</b>	<b>13.58%</b>
Full-time Positions	11	11	11	<b>11</b>	0	0.00%

# MANAGEMENT INFORMATION SYSTEMS

1222

## DESCRIPTION:

Management Information Systems (M.I.S.) is responsible for the county's I Series computer system. A close relationship between *Bright and Associates* and M.I.S. provides recommendations on improving functionality. 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:

- Implement Disaster Recovery Plan for ISeries AS/400.
- Maintain documentation that applies to Bright functions so it is up-to-date with any changes from ESD updates.
- Implement the Assessment package, starting with the new reassessment, to allow for in-field assessing on laptops and uploading of the data to the ISeries eliminating data entry. The laptop devices have not been purchased yet.
- Develop the Treasurer's Collection Module which will allow them to automate the process of creating liens.
- Convert Vacation and Sick Leave to Paid Time Off (PTO) and modify programs to allow for the accumulation of PTO.
- Add a field to the Business License Master file to store the record number of the Real Estate parcel associated with the business which will allow mapping applications through GIS.

## PERFORMANCE INDICATORS:

	FY 2012 Actual	FY 2013 Budget	FY 2014 Budget
Average # of jobs per day	34	35-40	35-40
# of requests per day to correct in-house equipment problems	16	15-20	15-20
Average response time for in-house equipment problems	22 mins.	20-30 mins.	20-30 min

## BUDGET SUMMARY:

	FY 2012 Actual	FY 2013 Approved Budget	FY 2013 Estimated Budget	FY 2014 Adopted Budget	Increase/Decrease FY 2013 App. To FY 2014	
					Amount	%
Costs:						
Personnel	348,668	341,589	366,420	<b>367,424</b>	25,835	7.03%
Operating	91,875	94,090	52,540	<b>94,090</b>	0	0.00%
Capital/Leases	22,160	34,519	28,880	<b>34,519</b>	0	0.00%
<b>TOTAL</b>	<b>462,703</b>	<b>470,198</b>	<b>447,840</b>	<b>496,033</b>	25,835	5.21%
Revenue:						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	462,703	470,198	447,840	<b>496,033</b>	25,835	5.21%
<b>TOTAL</b>	<b>462,703</b>	<b>470,198</b>	<b>447,840</b>	<b>496,033</b>	25,835	5.21%
Full-time Positions	3	3	3	<b>3</b>	0	0.00%

# OTHER

1224

**DESCRIPTION:**

This function includes contributions to a variety of organizations, building insurance premiums and other miscellaneous activities not applied to individual budgets.

**GOALS:**

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

**BUDGET SUMMARY:**

	FY 2012 Actual	FY 2013 Approved Budget	FY 2013 Estimated Budget	<b>FY 2014 Adopted Budget</b>	Increase/Decrease FY 2013 App. To FY 2014	
					Amount	%
<b>Costs:</b>						
Personnel	-43,835	0	0	<b>0</b>	0	0.00%
Operating	1,953,305	1,850,749	2,553,122	<b>1,881,082</b>	30,333	1.64%
Capital/Leases	600	0	600	<b>600</b>	600	100.00%
<b>TOTAL</b>	<b>1,910,070</b>	<b>1,850,749</b>	<b>2,553,722</b>	<b>1,881,682</b>	30,933	1.67%
<b>Revenue:</b>						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	1,910,070	1,850,749	2,553,722	<b>1,881,682</b>	30,933	1.67%
<b>TOTAL</b>	<b>1,910,070</b>	<b>1,850,749</b>	<b>2,553,722</b>	<b>1,881,682</b>	30,933	1.67%
 Full-time Positions	 0	 0	 0	 <b>0</b>	 0	 0.00%

# ELECTORAL BOARD

**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 May (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; absentee voting processing; 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 Direct Electronic Recording (DRE) voting systems required by HAVA legislation.
- Store, secure and maintain the DRE 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 legislation affecting the electoral processes and accessibility.

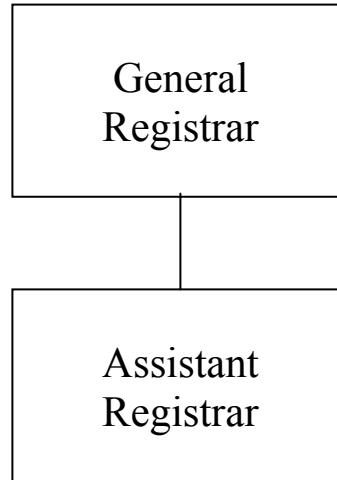
**DEPARTMENTAL ACCOMPLISHMENTS:**

- Conducted March 2012 Presidential Primary and June 2012 Primary.
- Conducted November 2012 Presidential Election.

**BUDGET SUMMARY:**

	FY 2012 Actual	FY 2013 Approved Budget	FY 2013 Estimated Budget	<b>FY 2014 Adopted Budget</b>	Increase/Decrease FY 2013 App. To FY 2014	
					Amount	%
Costs:						
Personnel	72,215	43,994	54,720	<b>45,436</b>	1,442	3.28%
Operating	80,304	59,231	46,054	<b>58,601</b>	-630	-1.06%
Capital/Leases	1,359	1,800	1,800	<b>2,000</b>	200	11.11%
<b>TOTAL</b>	<b>153,878</b>	<b>105,025</b>	<b>102,574</b>	<b>106,037</b>	1,012	0.96%
Revenue:						
Fees	2,132	0	4,043	<b>0</b>	0	0.00%
State/Federal	33,721	9,200	8,187	<b>8,200</b>	-1,000	-10.87%
Local	118,025	95,825	90,344	<b>97,837</b>	2,012	2.10%
<b>TOTAL</b>	<b>153,878</b>	<b>105,025</b>	<b>102,574</b>	<b>106,037</b>	1,012	0.96%
 Full-time Positions	 0	 0	 0	 <b>0</b>	 0	 0.00%

# General Registrar



# REGISTRAR

1302

## DESCRIPTION:

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

As of December 1, 2012, there are over 52,000 registered voters in Frederick County. In 2012, over 3,100 citizens were added to the voter rolls and an additional 7,300 changes to existing registrant files were made. This office is responsible for all in-person absentee balloting and for issuing, processing and properly accounting for all mailed absentee ballots. The Registrar also provides administrative support to the Electoral Board and assists in the training of election officials.

## GOALS:

- Comply with the National Voter Registration Act and Virginia Constitution, in relation to voter registration.
- Expand voter registration opportunities throughout the county.
- Increase registered voter rolls to 54,000.
- 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 2012 Actual	FY 2013 Budget	FY 2014 Budget
# of address and name changes processed	7,300	7,500	7,400
% of eligible population registered	83%	85%	86%

## BUDGET SUMMARY:

	FY 2012 Actual	FY 2013 Approved Budget	FY 2013 Estimated Budget	<b>FY 2014 Adopted Budget</b>	Increase/Decrease FY 2013 App. To FY 2014 Amount	%
Costs:						
Personnel	129,126	134,587	143,664	<b>142,587</b>	8,000	5.94%
Operating	12,360	13,405	9,216	<b>11,020</b>	-2,385	-17.79%
Capital/Leases	1,827	1,800	1,692	<b>2,000</b>	200	11.11%
<b>TOTAL</b>	<b>143,313</b>	<b>149,792</b>	<b>154,572</b>	<b>155,607</b>	<b>5,815</b>	<b>3.88%</b>
Revenue:						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	34,598	35,800	36,292	<b>41,037</b>	5,237	14.63%
Local	108,715	113,992	118,280	<b>114,570</b>	578	0.51%
<b>TOTAL</b>	<b>143,313</b>	<b>149,792</b>	<b>154,572</b>	<b>155,607</b>	<b>5,815</b>	<b>3.88%</b>
 Full-time Positions	 2	 2	 2	 <b>2</b>	 0	 0.00%

# Judicial Administration

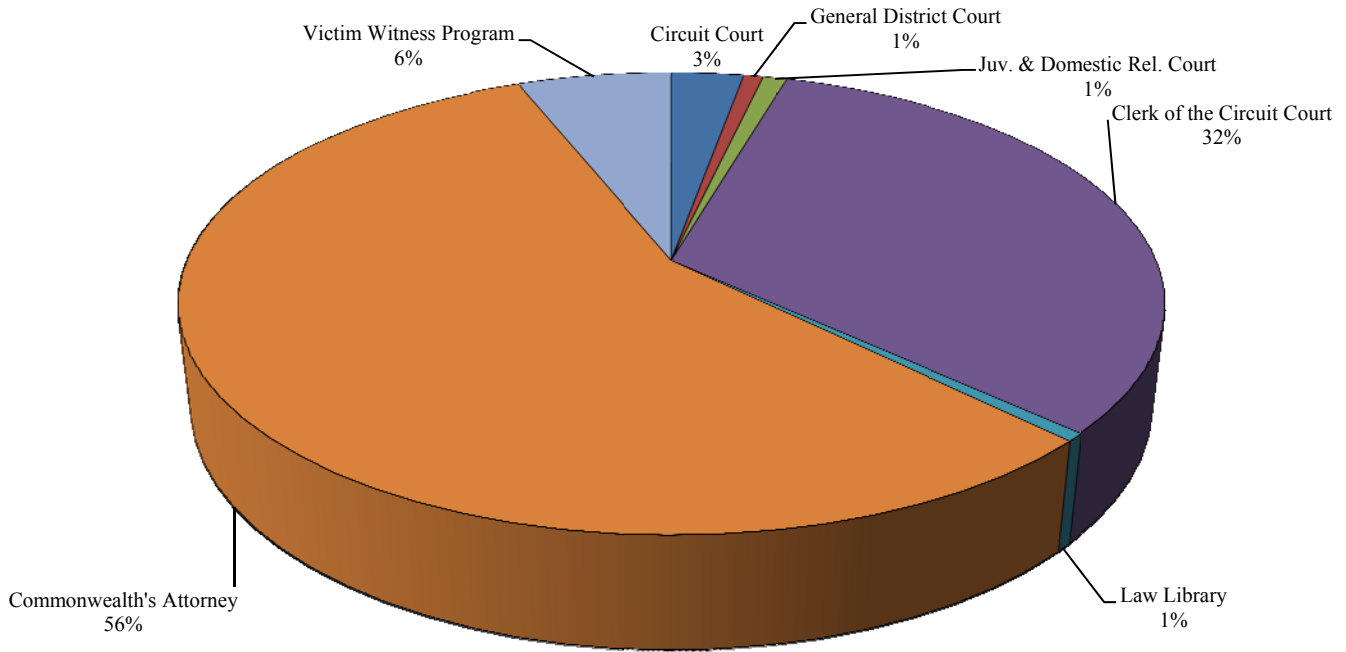


Winchester-Frederick County Judicial Center  
Winchester, Virginia



## Judicial Administration

	2012 Actual	2013 Budget	2014 Adopted Budget	Increase (Decrease) FY 2013 to FY 2014	
				Amount	%
Circuit Court	\$62,116	\$56,300	<b>\$60,300</b>	\$4,000	7.10%
General District Court	11,592	12,252	<b>16,293</b>	4,041	32.98%
Juv. & Domestic Rel. Court	11,660	17,250	<b>19,717</b>	2,467	14.30%
Clerk of the Circuit Court	631,689	650,738	<b>685,998</b>	35,260	5.42%
Law Library	13,325	7,200	<b>12,000</b>	4,800	66.67%
Commonwealth's Attorney	1,066,278	1,082,460	<b>1,201,338</b>	118,878	10.98%
Victim Witness Program	113,017	114,420	<b>129,106</b>	14,686	12.84%
<b>JUDICIAL ADMINSTRATION</b>	<b>\$1,909,677</b>	<b>\$1,940,620</b>	<b>\$2,124,752</b>	<b>\$184,132</b>	<b>9.49%</b>



# 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 \$5,000, (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 2012 Actual	FY 2013 Approved Budget	FY 2013 Estimated Budget	<b>FY 2014 Adopted Budget</b>	Increase/Decrease FY 2013 App. To FY 2014	
					Amount	%
<b>Costs:</b>						
Personnel	0	0	0	<b>0</b>	0	0.00%
Operating	62,116	56,300	60,247	<b>60,300</b>	4,000	7.10%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>62,116</b>	<b>56,300</b>	<b>60,247</b>	<b>60,300</b>	<b>4,000</b>	<b>7.10%</b>
<b>Revenue:</b>						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	62,116	56,300	60,247	<b>60,300</b>	4,000	7.10%
<b>TOTAL</b>	<b>62,116</b>	<b>56,300</b>	<b>60,247</b>	<b>60,300</b>	<b>4,000</b>	<b>7.10%</b>
 Full-time Positions	 0	 0	 0	 <b>0</b>	 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. Access is shared with the Jail, Probation Departments, the Commonwealth Attorney's office, the Frederick County Sheriff's Office, Magistrate's Office and the Credit Bureaus. 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 2012 Actual	FY 2013 Approved Budget	FY 2013 Estimated Budget	<b>FY 2014 Adopted Budget</b>	Increase/Decrease	
					FY 2013 App. To FY 2014 Amount	%
<b>Costs:</b>						
Personnel	5,317	3,500	7,704	<b>7,541</b>	4,041	115.46%
Operating	3,597	4,252	3,868	<b>4,772</b>	0	0.00%
Capital/Leases	2,678	4,500	2,304	<b>3,980</b>	0	0.00%
<b>TOTAL</b>	<b>11,592</b>	<b>12,252</b>	<b>13,876</b>	<b>16,293</b>	<b>4,041</b>	<b>32.98%</b>
<b>Revenue:</b>						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	11,592	12,252	13,876	<b>16,293</b>	4,041	32.98%
<b>TOTAL</b>	<b>11,592</b>	<b>12,252</b>	<b>13,876</b>	<b>16,293</b>	<b>4,041</b>	<b>32.98%</b>
Full-time Positions	0	0	0	<b>0</b>	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.

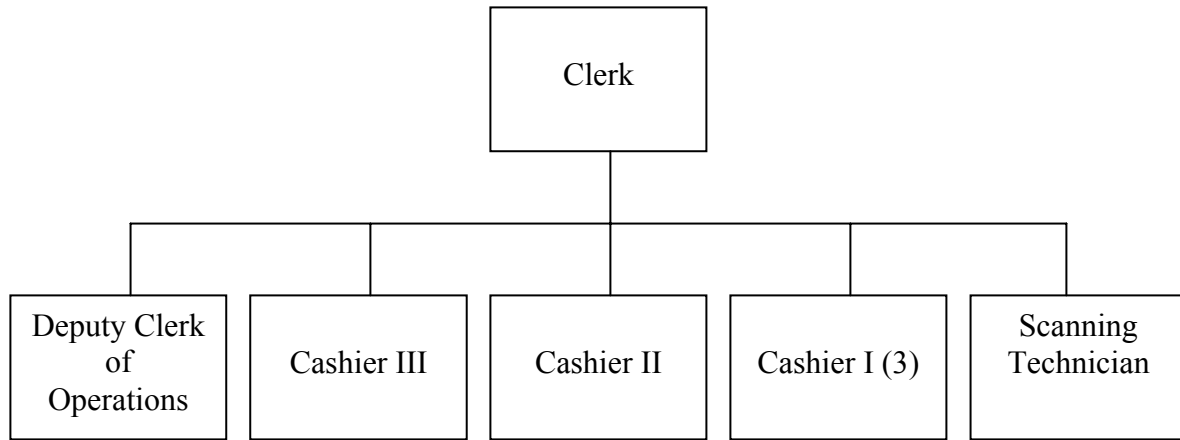
## GOALS:

- 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 2012 Actual	FY 2013 Approved Budget	FY 2013 Estimated Budget	<b>FY 2014 Adopted Budget</b>	Increase/Decrease FY 2013 App. To FY 2014	
					Amount	%
<b>Costs:</b>						
Personnel	1,881	3,500	2,712	<b>3,767</b>	267	7.63%
Operating	5,067	8,250	7,611	<b>10,450</b>	2,200	26.67%
Capital/Leases	4,712	5,500	5,004	<b>5,500</b>	0	0.00%
<b>TOTAL</b>	<b>11,660</b>	<b>17,250</b>	<b>15,327</b>	<b>19,717</b>	<b>2,467</b>	<b>14.30%</b>
<b>Revenue:</b>						
Fees	4,823	3,200	3,200	<b>0</b>	-3,200	-100.00%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	6,837	14,050	12,127	<b>19,717</b>	5,667	40.33%
<b>TOTAL</b>	<b>11,660</b>	<b>17,250</b>	<b>15,327</b>	<b>19,717</b>	<b>2,467</b>	<b>14.30%</b>
Full-time Positions	0	0	0	<b>0</b>	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.

**BUDGET SUMMARY:**

	FY 2012 Actual	FY 2013 Approved Budget	FY 2013 Estimated Budget	FY 2014 Adopted Budget	Increase/Decrease FY 2013 App. To FY 2014	
					Amount	%
<b>Costs:</b>						
Personnel	554,033	553,297	560,136	<b>588,557</b>	35,260	6.37%
Operating	70,172	87,441	42,659	<b>87,441</b>	0	0.00%
Capital/Leases	7,484	10,000	5,736	<b>10,000</b>	0	0.00%
<b>TOTAL</b>	<b>631,689</b>	<b>650,738</b>	<b>608,531</b>	<b>685,998</b>	35,260	5.42%
<b>Revenue:</b>						
Fees	12,030	0	12,192	<b>10,000</b>	10,000	100.00%
State/Federal	421,019	420,000	412,440	<b>420,000</b>	0	0.00%
Local	198,640	230,738	183,899	<b>255,998</b>	25,260	10.95%
<b>TOTAL</b>	<b>631,689</b>	<b>650,738</b>	<b>608,531</b>	<b>685,998</b>	35,260	5.42%
 Full-time Positions	 8	 8	 8	 <b>8</b>	 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.

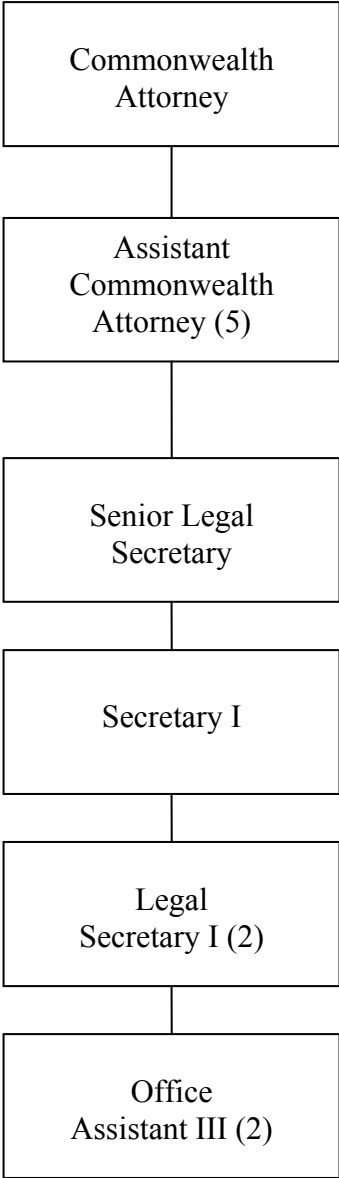
## GOALS:

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

## BUDGET SUMMARY:

	FY 2012 Actual	FY 2013 Approved Budget	FY 2013 Estimated Budget	<b>FY 2014 Adopted Budget</b>	Increase/Decrease FY 2013 App. To FY 2014	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	13,325	7,200	7,200	12,000	4,800	66.67%
Capital/Leases	0	0	0	0	0	0.00%
<b>TOTAL</b>	<b>13,325</b>	<b>7,200</b>	<b>7,200</b>	<b>12,000</b>	<b>4,800</b>	<b>66.67%</b>
Revenue:						
Fees	13,325	7,200	7,200	12,000	4,800	66.67%
State/Federal	0	0	0	0	0	0.00%
Local	0	0	0	0	0	0.00%
<b>TOTAL</b>	<b>13,325</b>	<b>7,200</b>	<b>7,200</b>	<b>12,000</b>	<b>4,800</b>	<b>66.67%</b>
Full-time Positions	0	0	0	0	0	0.00%

# Commonwealth Attorney





# COMMONWEALTH'S ATTORNEY

2201

## DESCRIPTION:

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

## GOALS:

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

## PERFORMANCE INDICATORS:

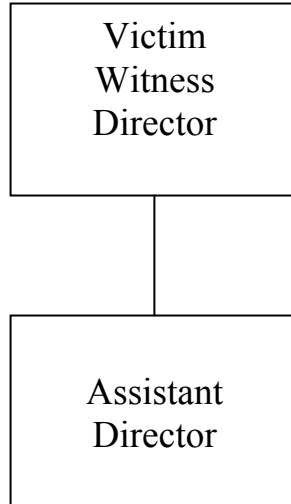
	FY 2012 Actual	FY 2013 Budget	FY 2014 Budget
Caseload Circuit Court	2,764	2,600	2,700
Caseload General District Court	24,499	23,000	24,000
Caseload Juvenile & Domestic Relations Court	3,582	2,100	2,500

FY 2012 Actuals are based on calendar year

## BUDGET SUMMARY:

	FY 2012 Actual	FY 2013 Approved Budget	FY 2013 Estimated Budget	<b>FY 2014 Adopted Budget</b>	Increase/Decrease FY 2013 App. To FY 2014	
					Amount	%
<b>Costs:</b>						
Personnel	1,016,622	1,028,530	1,101,876	<b>1,147,408</b>	118,878	11.56%
Operating	45,189	50,150	33,759	<b>50,150</b>	0	0.00%
Capital/Leases	4,467	3,780	4,416	<b>3,780</b>	0	0.00%
<b>TOTAL</b>	<b>1,066,278</b>	<b>1,082,460</b>	<b>1,140,051</b>	<b>1,201,338</b>	<b>118,878</b>	<b>10.98%</b>
<b>Revenue:</b>						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	419,686	420,000	420,713	<b>419,000</b>	-1,000	-0.24%
Local	646,592	662,460	719,338	<b>782,338</b>	119,878	18.10%
<b>TOTAL</b>	<b>1,066,278</b>	<b>1,082,460</b>	<b>1,140,051</b>	<b>1,201,338</b>	<b>118,878</b>	<b>10.98%</b>
Full-time Positions	11	11	12	<b>12</b>	1	9.09%

# 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 2012 Actual	FY 2013 Approved Budget	FY 2013 Estimated Budget	<b>FY 2014 Adopted Budget</b>	Increase/Decrease FY 2013 App. To FY 2014	
					Amount	%
Costs:						
Personnel	106,580	107,115	113,244	<b>121,801</b>	14,686	13.71%
Operating	6,437	7,305	3,350	<b>7,305</b>	0	0.00%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>113,017</b>	<b>114,420</b>	<b>116,594</b>	<b>129,106</b>	14,686	12.84%
Revenue:						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	100,223	100,223	100,000	<b>100,000</b>	-223	-0.22%
Local	12,794	14,197	16,594	<b>29,106</b>	14,909	105.02%
<b>TOTAL</b>	<b>113,017</b>	<b>114,420</b>	<b>116,594</b>	<b>129,106</b>	14,686	12.84%
Full-time Positions	2	2	2	<b>2</b>	0	0.00%

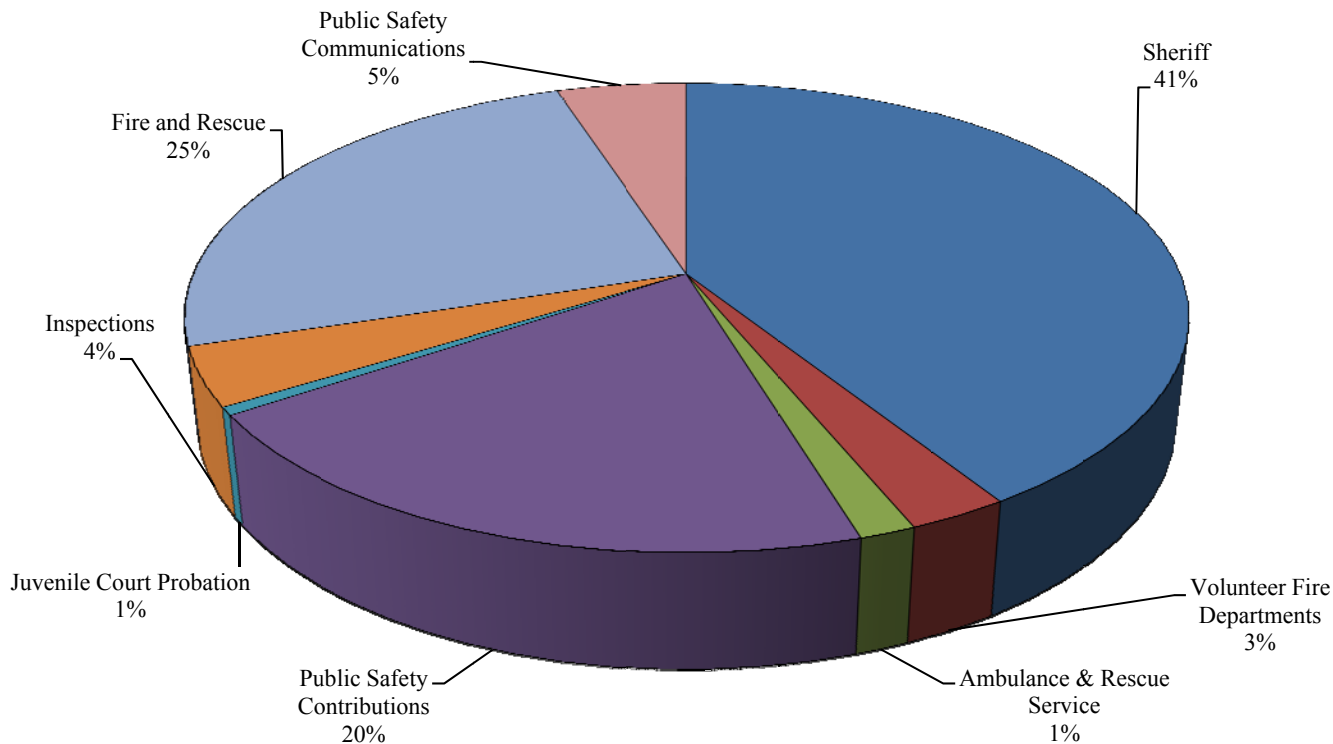
# Public Safety



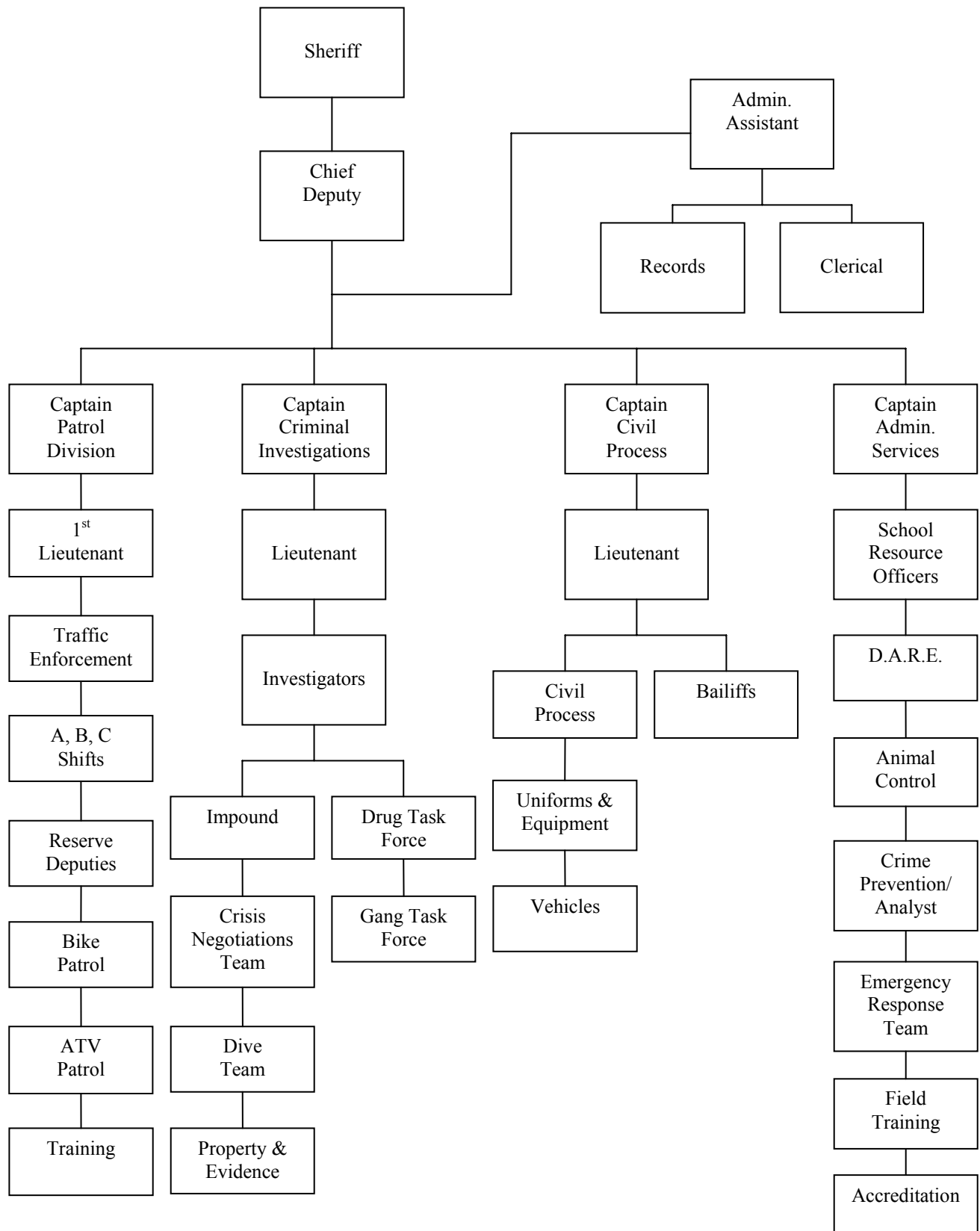
Frederick County Public Safety Center  
Winchester, Virginia  
Opened 2007

## Public Safety

	2012 Actual	2013 Budget	2014 Adopted Budget	Increase (Decrease) FY 2013 to FY 2014	
				Amount	%
Sheriff	\$10,401,493	\$9,704,775	<b>\$10,449,266</b>	\$744,491.00	7.67%
Volunteer Fire Departments	832,774	695,696	<b>701,431</b>	5,735	0.82%
Ambulance & Rescue Service	392,596	391,219	<b>391,219</b>	0	0.00%
Public Safety Contributions	4,083,126	4,594,954	<b>5,151,343</b>	556,389	12.11%
Juvenile Court Probation	131,414	162,884	<b>138,760</b>	-24,124	-14.81%
Inspections	951,725	971,356	<b>1,023,851</b>	52,495	5.40%
Fire and Rescue	5,856,219	5,795,073	<b>6,335,030</b>	539,957	9.32%
Public Safety Communications	1,004,289	1,079,573	<b>1,278,342</b>	198,769	18.41%
<b>PUBLIC SAFETY</b>	<b>\$23,653,636</b>	<b>\$23,395,530</b>	<b>\$25,469,242</b>	<b>\$2,039,712</b>	<b>8.86%</b>



# Sheriff



# SHERIFF

3102

## DESCRIPTION:

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

## GOALS:

- Complete the implementation the Frederick County Sheriff's Office Forward Mobility Project for a secure VPN connection between the Sheriff's Office and mobile users. This increased access will provide for more time in the patrol vehicle and less time at the office.
- Maintain the Virginia Law Enforcement Accreditation standards set forth for review in 2015.
- Enhance law enforcement and community relations through deputies performing civic duties such as child fingerprinting, Sheriff's Kids Camp, the D.A.R.E. Program, Neighborhood Watch meetings, and updating the Frederick County Sheriff's Office website.
- Reduce traffic related deaths in Frederick County by increasing traffic enforcement efforts on the highways of Frederick County.
- Increase crime prevention activities in the community through education by providing the public with information and suggestions on home, business, and Internet security, as well as personal safety. Local cable channel 16 lists safety tips, current criminal activity or frauds, as well as wanted people.
- Upgrade current law enforcement equipment with more modern technological advancements. To improve officer and community safety by providing less lethal alternatives to the use of deadly force.

## PERFORMANCE INDICATORS:

	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual
Law Enforcement Calls for Service	70,880	71,124	69,881
# of Warrants Served	6,599	6,793	7,287
# of Criminal Arrests	3,809	3,891	3,923
# of Citations Issued	6,205	7,273	6,542
# of Cases Reported	5,110	7,488	7,340
# of Civil Papers Served	20,026	19,383	19,520

## BUDGET SUMMARY:

	FY 2012 Actual	FY 2013 Approved Budget	FY 2013 Estimated Budget	FY 2014 Adopted Budget	Increase/Decrease FY 2013 App. To FY 2014 Amount	%
<b>Costs:</b>						
Personnel	8,634,672	8,655,851	9,259,380	<b>9,398,342</b>	742,491	8.58%
Operating	1,606,438	923,662	1,266,697	<b>925,662</b>	2,000	0.22%
Capital/Leases	160,383	125,262	224,758	<b>125,262</b>	0	0.00%
<b>TOTAL</b>	<b>10,401,493</b>	<b>9,704,775</b>	<b>10,750,835</b>	<b>10,449,266</b>	<b>744,491</b>	<b>7.67%</b>
<b>Revenue:</b>						
Fees	436,153	329,093	543,508	<b>445,238</b>	116,145	35.29%
State/Federal	2,719,742	2,353,340	2,771,970	<b>2,258,000</b>	-95,340	-4.05%
Local	7,245,598	7,022,342	7,435,357	<b>7,746,028</b>	723,686	10.31%
<b>TOTAL</b>	<b>10,401,493</b>	<b>9,704,775</b>	<b>10,750,835</b>	<b>10,449,266</b>	<b>744,491</b>	<b>7.67%</b>
Full-time Positions	126.5	126.5	127.5	<b>127.5</b>	1	0.79%

# 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 2012 Actual	FY 2013 Approved Budget	FY 2013 Estimated Budget	<b>FY 2014 Adopted Budget</b>	Increase/Decrease FY 2013 App. To FY 2014	
					Amount	%
Costs:						
Personnel	33,116	27,564	34,109	<b>37,549</b>	9,985	36.22%
Operating	799,658	668,132	718,907	<b>663,882</b>	-4,250	-0.64%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>832,774</b>	<b>695,696</b>	<b>753,016</b>	<b>701,431</b>	5,735	0.82%
Revenue:						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	191,433	150,000	209,360	<b>150,000</b>	0	0.00%
Local	641,341	545,696	543,656	<b>551,431</b>	5,735	1.05%
<b>TOTAL</b>	<b>832,774</b>	<b>695,696</b>	<b>753,016</b>	<b>701,431</b>	5,735	0.82%
Full-time Positions	0	0	0	<b>0</b>	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 2012 Actual	FY 2013 Approved Budget	FY 2013 Estimated Budget	<b>FY 2014 Adopted Budget</b>	Increase/Decrease FY 2013 App. To FY 2014	
					Amount	%
Costs:						
Personnel	0	0	0	<b>0</b>	0	0.00%
Operating	392,596	391,219	384,844	<b>391,219</b>	0	0.00%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>392,596</b>	<b>391,219</b>	<b>384,844</b>	<b>391,219</b>	0	0.00%
Revenue:						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	76,776	80,000	76,776	<b>80,000</b>	0	0.00%
Local	315,820	311,219	308,068	<b>311,219</b>	0	0.00%
<b>TOTAL</b>	<b>392,596</b>	<b>391,219</b>	<b>384,844</b>	<b>391,219</b>	0	0.00%
 Full-time Positions	 0	 0	 0	 <b>0</b>	 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 allocations were previously within the General Government Administration section but have been moved to the Public Safety section for more accurate accountability.

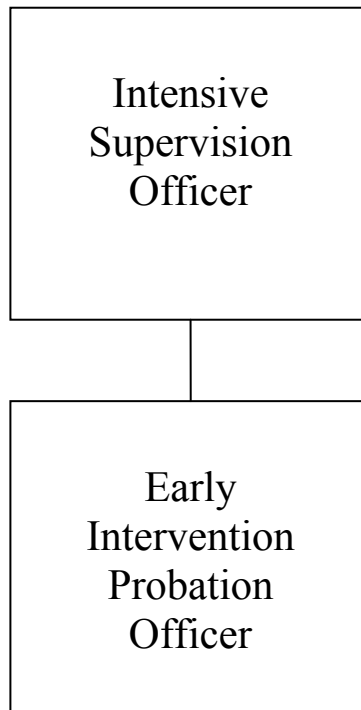
## GOALS:

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

## BUDGET SUMMARY:

	FY 2012 Actual	FY 2013 Approved Budget	FY 2013 Estimated Budget	FY 2014 Adopted Budget	Increase/Decrease FY 2013 App. To FY 2014	
					Amount	%
<b>Costs:</b>						
Personnel	0	0	0	0	0	0.00%
Operating	4,083,126	4,594,954	4,683,354	5,151,343	556,389	12.11%
Capital/Leases	0	0	0	0	0	0.00%
<b>TOTAL</b>	<b>4,083,126</b>	<b>4,594,954</b>	<b>4,683,354</b>	<b>5,151,343</b>	556,389	12.11%
<b>Revenue:</b>						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	4,083,126	4,594,954	4,683,354	5,151,343	556,389	12.11%
<b>TOTAL</b>	<b>4,083,126</b>	<b>4,594,954</b>	<b>4,683,354</b>	<b>5,151,343</b>	556,389	12.11%
 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 26<sup>th</sup> 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 Intensive Probation Officer and the Early Intervention Officer are funded by VJCCA (Virginia Juvenile Crime Control Act) funds which are fiscally managed by Frederick County.

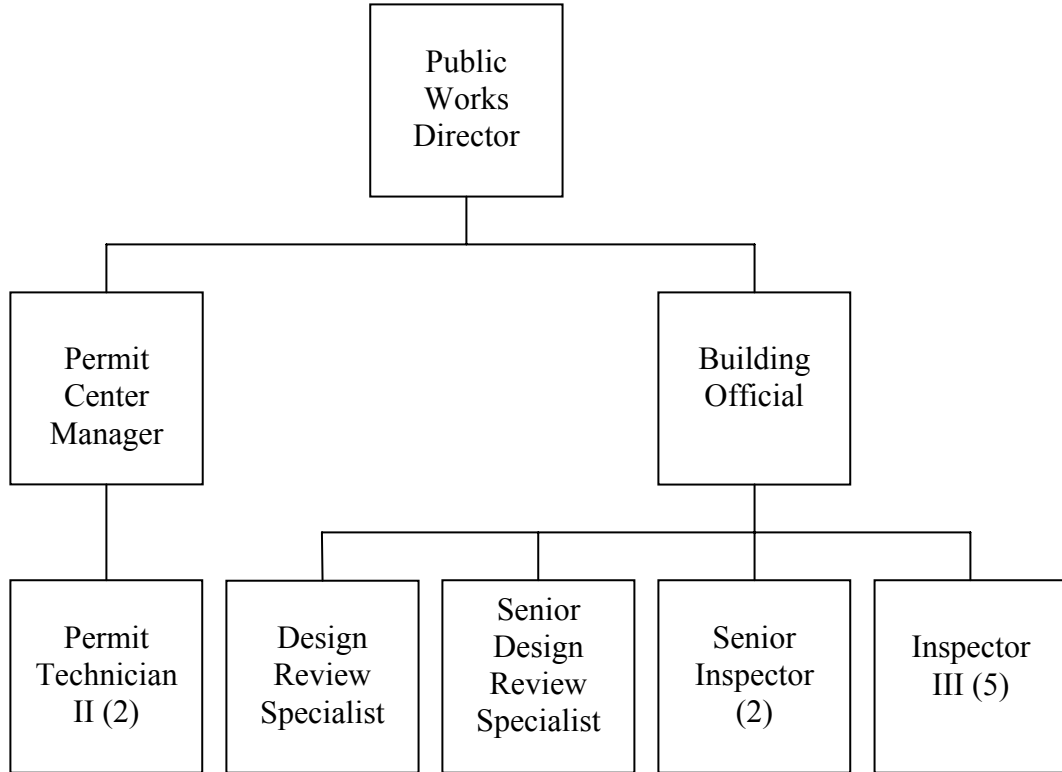
## GOALS:

- 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 2012 Actual	FY 2013 Approved Budget	FY 2013 Estimated Budget	FY 2014 Adopted Budget	Increase/Decrease FY 2013 App. To FY 2014	
					Amount	%
Costs:						
Personnel	82,397	101,088	92,844	98,302	-2,786	-2.76%
Operating	49,017	61,796	31,684	37,458	-24,338	-39.38%
Capital/Leases	0	0	0	3,000	3,000	100.00%
<b>TOTAL</b>	<b>131,414</b>	<b>162,884</b>	<b>124,528</b>	<b>138,760</b>	<b>-24,124</b>	<b>-14.81%</b>
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	121,212	120,584	124,528	120,584	-47,014	0.00%
Local	10,202	42,300	0	18,176	38,655	-57.03%
<b>TOTAL</b>	<b>131,414</b>	<b>162,884</b>	<b>124,528</b>	<b>138,760</b>	<b>-8,359</b>	<b>-14.81%</b>
Full-time Positions	2	2	2	2	0	0.00%

# Inspections



# INSPECTIONS

**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 and the enforcement of the provisions of the property maintenance code on existing structures. During FY 13/14, the Inspections Department will perform approximately 14,000 inspections and issue approximately 3,700 permits.

**GOALS:**

- Have staff members that are on code change committees with Associations remain active in the 2012 USBC and 2015 ICC Code changes.
- Conduct local Building Code update classes for Contractors, Tradesman and Inspectors by working with the Virginia Building Code Officials Association and the Virginia Department of Housing and Community Development.
- Expand on systems for wireless connection of handheld units and capabilities to download information from remote locations.
- Continue to attend the Building Inspections User Group Meetings in order to insure new enhancements continue to be added to the AS400; to improve the permitting process.

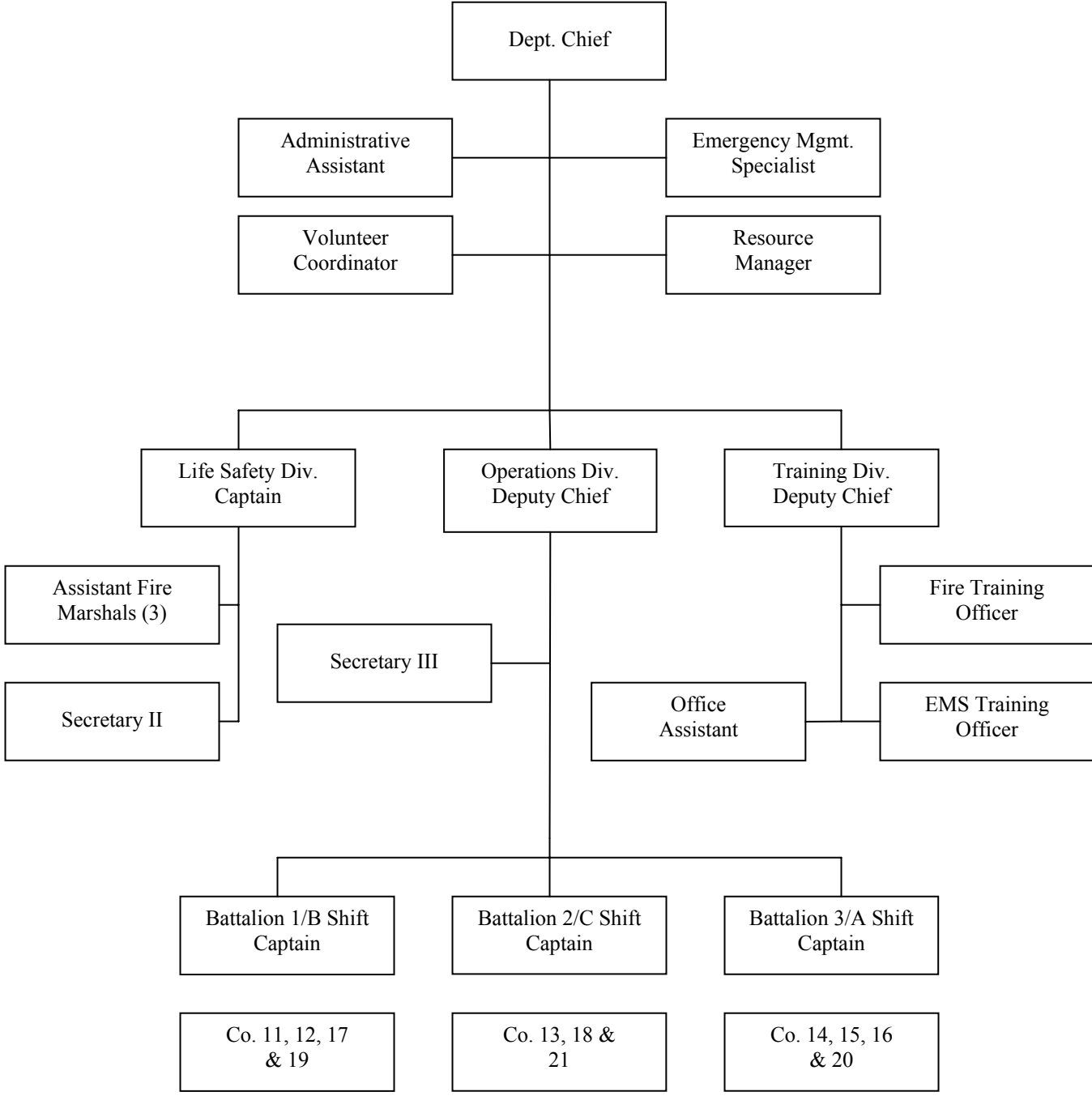
**PERFORMANCE INDICATORS:**

	FY 2012 Actual	FY 2013 Budget	FY 2014 Budget
# of Permits Issued	3,625	3,500	3,700
# of Inspections Performed	12,643	14,000	14,000

**BUDGET SUMMARY:**

	FY 2012 Actual	FY 2013 Approved Budget	FY 2013 Estimated Budget	FY 2014 Adopted Budget	Increase/Decrease FY 2013 App. To FY 2014	
					Amount	%
Costs:						
Personnel	901,850	893,390	942,384	<b>945,885</b>	52,495	5.88%
Operating	49,875	77,966	41,872	<b>77,966</b>	0	0.00%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	951,725	971,356	984,256	<b>1,023,851</b>	52,495	5.40%
Revenue:						
Fees	695,274	635,450	653,722	<b>632,500</b>	-2,950	-0.46%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	256,451	335,906	330,534	<b>391,351</b>	55,445	16.51%
<b>TOTAL</b>	951,725	971,356	984,256	<b>1,023,851</b>	52,495	5.40%
 Full-time Positions	 13	 13	 13	 <b>13</b>	 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 230 operational volunteer personnel, supported by 72 uniform career staff and five office staff. The agency coordinates with our volunteer 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.

**GOALS:**

- Develop a strategic plan to incorporate immediate goals, five year goals, and ten year goals to address and meet the needs of Frederick County for Fire and Rescue Service in the future.
- Re-design the Explorer Post Program to include additional courses geared towards EMS.
- Expand internet marketing to reach additional potential volunteers to include the Frederick County Public School System.
- Raise awareness and increase community support for Volunteer Companies by installing Volunteer Community signs.
- Reach 100% compliance of the Fire Prevention Code in existing and future commercial businesses through an annual life safety inspection program.
- Become an accredited site by the Virginia Office of Emergency Medical Services for the Emergency Medical Technician and Advanced Emergency Technician certification courses.
- 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.
- Develop a Strategic Plan for the design and construction of a Regional Public Safety Training Center facility that would incorporate fire and rescue, law enforcement, Lord Fairfax Community College, and other private partners to facilitate emergency response training for our communities protection.

**PERFORMANCE INDICATORS:**

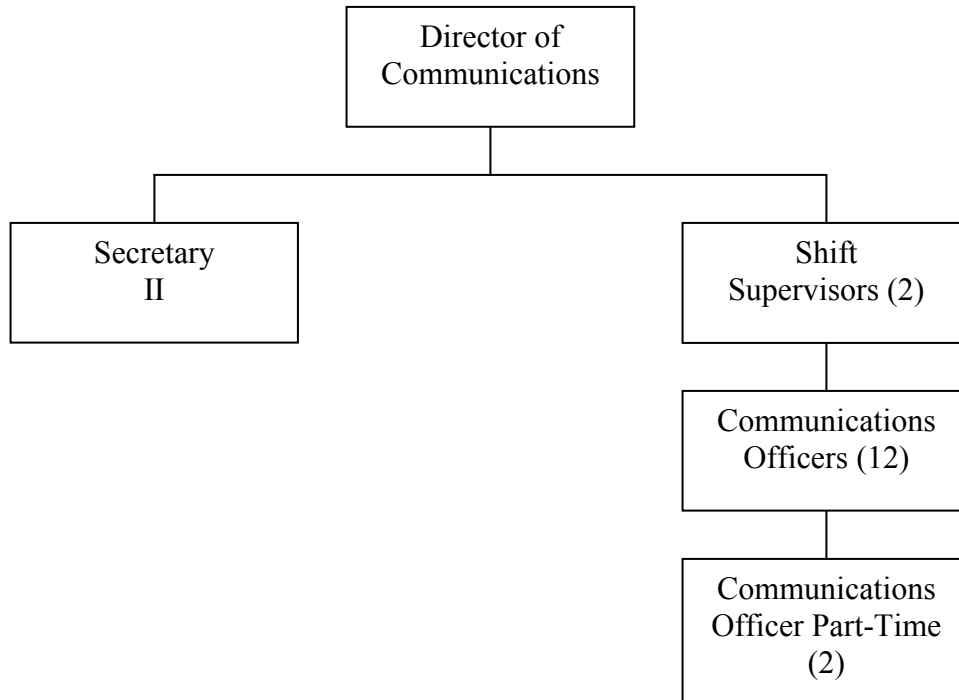
	FY 2012 Actual	FY 2013 Budget	FY 2014 Budget
Minorities/women hired	2	0	0
Fire related deaths – civilian	0	1	1
Fire related deaths – fire service	1	0	0
Percent fire protection plans processed in three days or less	3%	3%	30%

**BUDGET SUMMARY:**

	FY 2012 Actual	FY 2013 Approved Budget	FY 2013 Estimated Budget	<b>FY 2014 Adopted Budget</b>	Increase/Decrease FY 2013 App. To FY 2014	
					Amount	%
<b>Costs:</b>						
Personnel	5,419,055	5,336,716	5,789,412	<b>5,874,673</b>	537,957	10.08%
Operating	426,358	447,479	424,720	<b>449,479</b>	2,000	0.45%
Capital/Leases	10,806	10,878	7,464	<b>10,878</b>	0	0.00%
<b>TOTAL</b>	<b>5,856,219</b>	<b>5,795,073</b>	<b>6,221,596</b>	<b>6,335,030</b>	539,957	9.32%
<b>Revenue:</b>						
Fees	30,681	18,100	29,772	<b>8,470</b>	-9,630	-53.20%
State/Federal	122,511	0	5,102	<b>0</b>	0	0.00%
Local	5,703,027	5,776,973	6,186,722	<b>6,326,560</b>	549,587	9.51%
<b>TOTAL</b>	<b>5,856,219</b>	<b>5,795,073</b>	<b>6,221,596</b>	<b>6,335,030</b>	539,957	9.32%
 Full-time Positions	 77.5	 77.5	 79.5	 <b>79.5</b>	 2	 2.58%



# 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, emergency medical and pre-arrival instructions to the citizens of Frederick County. The Center dispatches all emergency requests for Frederick County fire/rescue and emergency and non-emergency requests for the Frederick County Sheriff's Office. 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. The Center handles warrant entry and records retention for entries into the Virginia Criminal Information Network and the National Criminal Information Center. The department is responsible for sending notifications to Frederick County citizens when needed during emergency situations.

## GOALS:

- Continue to work with surrounding agencies for better interoperability.
- Upgrade the Communication Center's phone system.
- Continue to work with other jurisdictions to obtain grants for NG911 technology.
- Initiate a fitness program for the dispatchers with incentives.
- Continue to evaluate the Citizens Alert system using feedback from all Frederick County users.

## PERFORMANCE INDICATORS:

	FY 2012 Actual	FY 2013 Budget	FY 2014 Budget
Total calls for service – Fire and EMS	10,053	10,296	10,567
Total calls for service – Sheriff	91,126	96,483	101,307

## BUDGET SUMMARY:

	FY 2012 Actual	FY 2013 Approved Budget	FY 2013 Estimated Budget	FY 2014 Adopted Budget	Increase/Decrease FY 2013 App. To FY 2014 Amount	%
Costs:						
Personnel	722,609	755,953	802,788	<b>952,722</b>	196,769	26.03%
Operating	245,069	304,624	209,149	<b>306,624</b>	2,000	0.66%
Capital/Leases	36,611	18,996	10,416	<b>18,996</b>	0	0.00%
<b>TOTAL</b>	<b>1,004,289</b>	<b>1,079,573</b>	<b>1,022,353</b>	<b>1,278,342</b>	<b>198,769</b>	<b>18.41%</b>
Revenue:						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	59,686	62,000	56,796	<b>60,000</b>	-2,000	-3.23%
Local	944,603	1,017,573	965,557	<b>1,218,342</b>	200,769	19.73%
<b>TOTAL</b>	<b>1,004,289</b>	<b>1,079,573</b>	<b>1,022,353</b>	<b>1,278,342</b>	<b>198,769</b>	<b>18.41%</b>
 Full-time Positions	 13	 13	 16	 <b>16</b>	 3	 23.08%

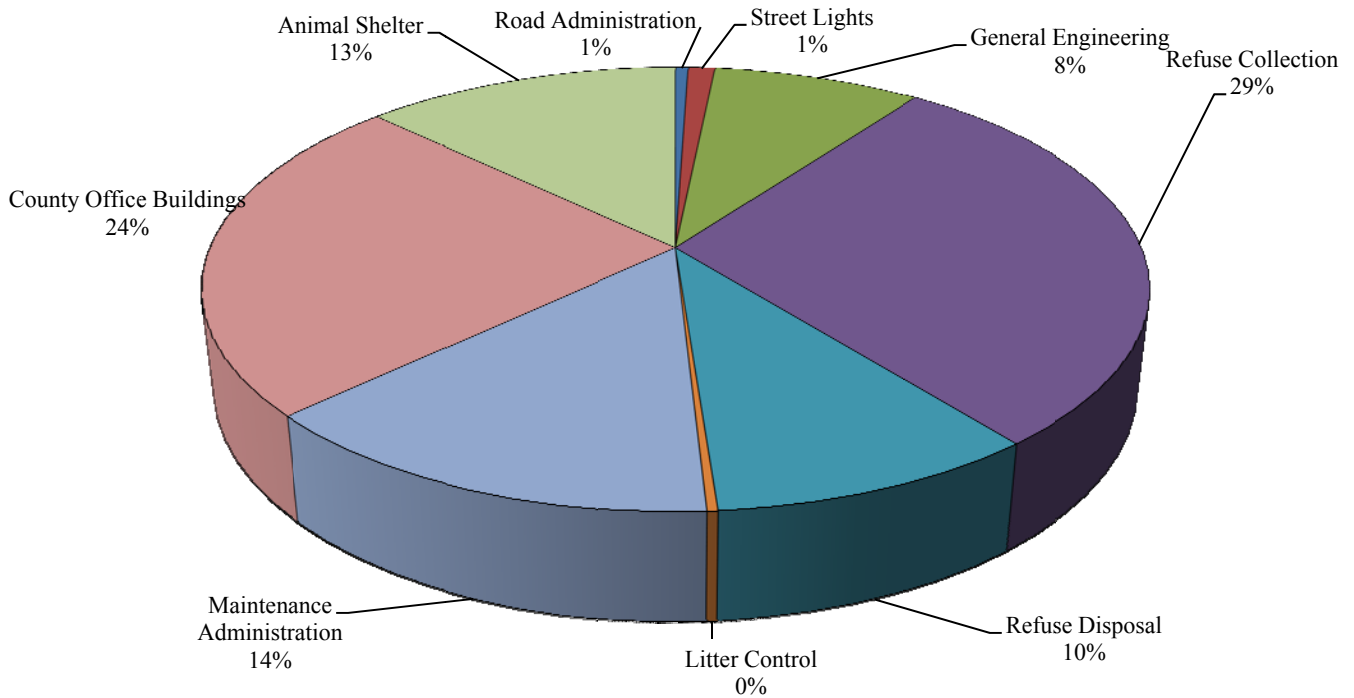
# Public Works



Frederick County Animal Shelter  
Winchester, Virginia  
Opened 2006

## Public Works

	2012 Actual	2013 Budget	2014 Adopted Budget	Increase (Decrease) FY 2013 to FY 2014	
				Amount	%
Road Administration	\$19,940	\$20,475	<b>\$20,475</b>	\$ 0.00	0.00%
Street Lights	43,801	43,020	<b>43,020</b>	0	0.00%
General Engineering	316,202	313,802	<b>332,746</b>	18,944	6.04%
Refuse Collection	1,058,900	1,209,675	<b>1,152,314</b>	-57,361	-4.74%
Refuse Disposal	330,020	401,096	<b>375,000</b>	-26,096	-6.51%
Litter Control	7,809	13,932	<b>12,172</b>	-1,760	-12.63%
Maintenance Administration	474,764	514,085	<b>544,896</b>	30,811	5.99%
County Office Buildings	820,494	952,198	<b>952,198</b>	0	0.00%
Animal Shelter	446,624	486,772	<b>507,993</b>	21,221	4.36%
<b>PUBLIC WORKS</b>	<b>\$3,518,554</b>	<b>\$3,955,055</b>	<b>\$3,940,814</b>	<b>-\$14,241</b>	<b>-0.36%</b>



# ROAD ADMINISTRATION

4102

## DESCRIPTION:

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

The current contracts are slated to expire during Fiscal Year 2014 (September 2013). It is anticipated that an RFP for these services will be advertised toward the end of Fiscal Year 2013 to allow adequate time to review the proposals and execute new contracts to take effect in Fiscal Year 2014. It should be noted that the current amount budgeted \$20,475, may need to be increased for the new contracts due to anticipated cost increases.

## 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.

## PERFORMANCE INDICATORS:

	FY 2012 Actual	FY 2013 Budget	FY 2014 Budget
# of street sign units to maintain	3,200	3,200	3,200
# of street sign units reported (including new installations county's & developers, repairs and/or replacements)	142	142	59
# of street sign units installed	118	121	54

## BUDGET SUMMARY:

	FY 2012 Actual	FY 2013 Approved Budget	FY 2013 Estimated Budget	<b>FY 2014 Adopted Budget</b>	Increase/Decrease FY 2013 App. To FY 2014	
					Amount	%
<b>Costs:</b>						
Personnel	0	0	0	<b>0</b>	0	0.00%
Operating	19,940	20,475	14,436	<b>20,475</b>	0	0.00%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>19,940</b>	<b>20,475</b>	<b>14,436</b>	<b>20,475</b>	0	0.00%
<b>Revenue:</b>						
Fees	324	1,000	3,300	<b>1,000</b>	0	0.00%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	19,616	19,475	11,136	<b>19,475</b>	0	0.00%
<b>TOTAL</b>	<b>19,940</b>	<b>20,475</b>	<b>14,436</b>	<b>20,475</b>	0	0.00%
Full-time Positions	0	0	0	<b>0</b>	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.

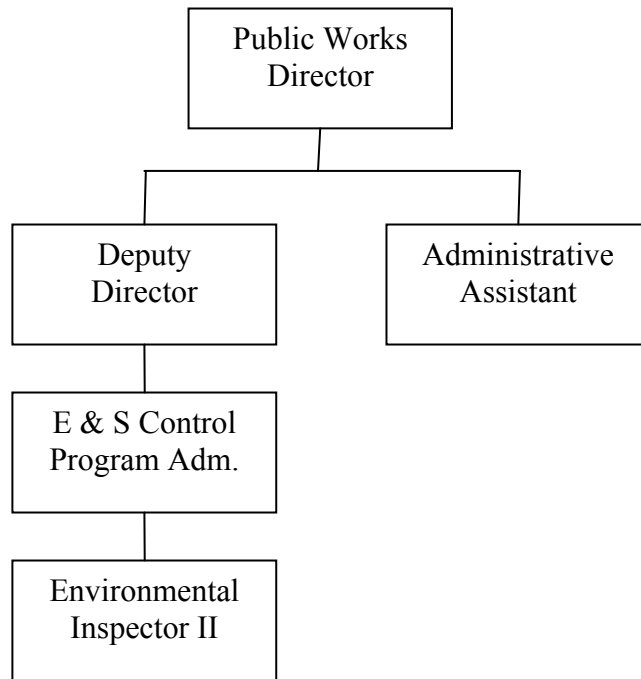
**GOALS:**

- Provide street lighting to the contracted neighborhoods.

**BUDGET SUMMARY:**

	FY 2012 Actual	FY 2013 Approved Budget	FY 2013 Estimated Budget	<b>FY 2014 Adopted Budget</b>	Increase/Decrease FY 2013 App. To FY 2014	
					Amount	%
Costs:						
Personnel	0	0	0	<b>0</b>	0	0.00%
Operating	43,801	43,020	33,804	<b>43,020</b>	0	0.00%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>43,801</b>	<b>43,020</b>	<b>33,804</b>	<b>43,020</b>	0	0.00%
Revenue:						
Fees	43,801	43,020	33,804	<b>43,020</b>	0	0.00%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>43,801</b>	<b>43,020</b>	<b>33,804</b>	<b>43,020</b>	0	0.00%
Full-time Positions	0	0	0	<b>0</b>	0	0.00%

# General Engineering



# GENERAL ENGINEERING

4201

## DESCRIPTION:

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

## GOALS:

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

## DEPARTMENTAL ACCOMPLISHMENTS:

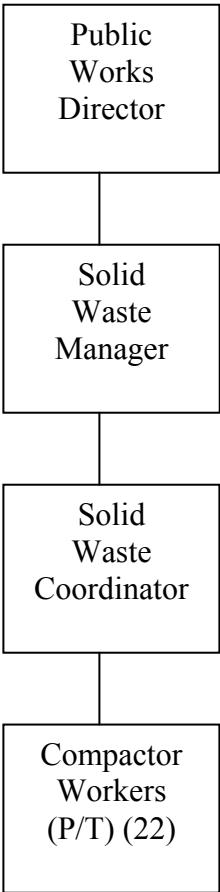
- During FY 2012 performed 53 first submittal and 19 second submittal reviews to site, subdivision and stormwater plans, rezoning requests and land disturbance permit applications. To date, 283 first submittal and 20 second submittal reviews have been performed during FY 2013.
- During FY 2012 issued 252 land disturbance permits for commercial/industrial projects, subdivisions, single family and multi-family dwellings. To date, 67 land disturbance permits have been issued during FY 2013.
- During FY 2012 performed 160 final grading inspections for single family/multi-family dwellings. To date, 99 inspections have been performed during FY 2013.
- Maintained “consistent” rating from Virginia Department of Conservation and Recreation for erosion/sediment control program.
- During FY 2012 assisted the Inspections Department by reviewing 264 residential permit applications to determine if detailed site plan was necessary. To date, reviewed over 120 residential permit applications during FY 2013.
- Oversaw numerous designs, and commenced construction of another Construction/Demolition Debris cell at the landfill.
- Performed project management/construction inspections for the Lake Holiday Dam Spillway Upgrade Project.

## BUDGET SUMMARY:

	FY 2012 Actual	FY 2013 Approved Budget	FY 2013 Estimated Budget	<b>FY 2014 Adopted Budget</b>	Increase/Decrease FY 2013 App. To FY 2014	
					Amount	%
Costs:						
Personnel	288,530	281,182	305,124	<b>300,126</b>	18,944	6.74%
Operating	27,672	32,620	13,507	<b>32,620</b>	0	0.00%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>316,202</b>	<b>313,802</b>	<b>318,631</b>	<b>332,746</b>	18,944	6.04%
Revenue:						
Fees	112,374	81,000	113,172	<b>80,000</b>	-1,000	-1.23%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	203,828	232,802	205,459	<b>252,746</b>	19,944	8.57%
<b>TOTAL</b>	<b>316,202</b>	<b>313,802</b>	<b>318,631</b>	<b>332,746</b>	18,944	6.04%
Full-time Positions	4	4	4	<b>4</b>	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 three-year, option-to-renew contract. Refuse collection service is the collection and removal of Frederick County municipal solid waste from all county compactor and container sites. This service is also extended to all schools, parks, libraries and other municipal facilities within Frederick County. The county owns or leases the sites and provides the labor and supervision necessary to maintain both appearance and function. The county provides and maintains the actual compactor and container equipment. The refuse hauler provides the dumpster units located at two sites in the western end of the county.

This budget also includes the county's recycling program.

## GOALS:

- Minimize the number of pulls and maximize compaction densities from compactor sites to reduce collections costs.
- Maintain coverage at all sites to discourage illegal dumping and misuse.
- Continue to simplify recycling program in order to encourage participation.
- Continue to emphasize waste prevention as the most effective method of solid waste management.
- Expand outreach to corporations to encourage greater waste reduction/diversion.
- Continue to upgrade services, facilities, and equipment.

## DEPARTMENTAL ACCOMPLISHMENTS:

- Collected and hauled 27,502 tons of refuse during FY 2012.
- Recycled a record 5,867 tons of household material during calendar year 2012.
- Received approximately \$75,000 from the sale of recyclables, also a new record.
- Reported a 2012 recycling rate of 51 percent to Virginia Dept. of Environmental Quality, also a record, placing the County rate at the top of the NSVPD. The state average is 43.5 percent. The state mandated rate is 25 percent.
- Completed \$22,905 two-year grant from Virginia Dept. of Mines, Minerals and Energy which funded recycling/litter assemblies for area elementary schools, purchased recycling bins, kiosks, and expanded community outreach to individuals as well as businesses.
- Took environmental message to 9,097 students, teachers and adults through in-class presentations, landfill tours, speaking engagements and various community outreach opportunities.

## BUDGET SUMMARY:

	FY 2012 Actual	FY 2013 Approved Budget	FY 2013 Estimated Budget	FY 2014 Adopted Budget	Increase/Decrease FY 2013 App. To FY 2014	
					Amount	%
<b>Costs:</b>						
Personnel	498,240	523,128	493,056	542,420	19,292	3.69%
Operating	553,692	676,305	427,825	601,852	-74,453	-11.01%
Capital/Leases	6,968	10,242	36,520	8,042	-2,200	-21.48%
<b>TOTAL</b>	<b>1,058,900</b>	<b>1,209,675</b>	<b>957,401</b>	<b>1,152,314</b>	<b>-57,361</b>	<b>-4.74%</b>
<b>Revenue:</b>						
Fees	606,403	605,015	645,438	326,564	-278,451	-46.02%
State/Federal	4,725	0	5,490	5,000	5,000	100.00%
Local	447,772	604,660	306,473	820,750	216,090	35.74%
<b>TOTAL</b>	<b>1,058,900</b>	<b>1,209,675</b>	<b>957,401</b>	<b>1,152,314</b>	<b>-57,361</b>	<b>-4.74%</b>
Full-time Positions	2	2	2	2	0	0.00%

# REFUSE DISPOSAL

4204

## DESCRIPTION:

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

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

## GOALS:

- Provide reliable, efficient and convenient refuse disposal options to the county's citizens.
- Curtail illegal dumping in Frederick County.
- Provide full-time staffing by part-time personnel..
- Plan for relocation of citizen's convenience site in the Albin community.
- Convert Gore dumpster site to a compactor facility.
- Explore options for relocation of Clear Brook facility as mandated by quarry operations.

## BUDGET SUMMARY:

	FY 2012 Actual	FY 2013 Approved Budget	FY 2013 Estimated Budget	<b>FY 2014 Adopted Budget</b>	Increase/Decrease FY 2013 App. To FY 2014	
					Amount	%
<b>Costs:</b>						
Personnel	0	0	0	<b>0</b>	0	0.00%
Operating	330,020	401,096	331,319	<b>375,000</b>	-26,096	-6.51%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>330,020</b>	<b>401,096</b>	<b>331,319</b>	<b>375,000</b>	-26,096	-6.51%
<b>Revenue:</b>						
Fees	47,351	70,000	55,488	<b>63,588</b>	-6,412	-9.16%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	282,669	331,096	275,831	<b>311,412</b>	-19,684	-5.95%
<b>TOTAL</b>	<b>330,020</b>	<b>401,096</b>	<b>331,319</b>	<b>375,000</b>	-26,096	-6.51%
Full-time Positions	0	0	0	<b>0</b>	0	0.00%

# LITTER CONTROL

4205

## DESCRIPTION:

The litter control budget includes operating costs associated with the county's litter prevention initiative, Clean Sweep.

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. Supervision is provided by a part-time worker funded through the Refuse Collection budget.

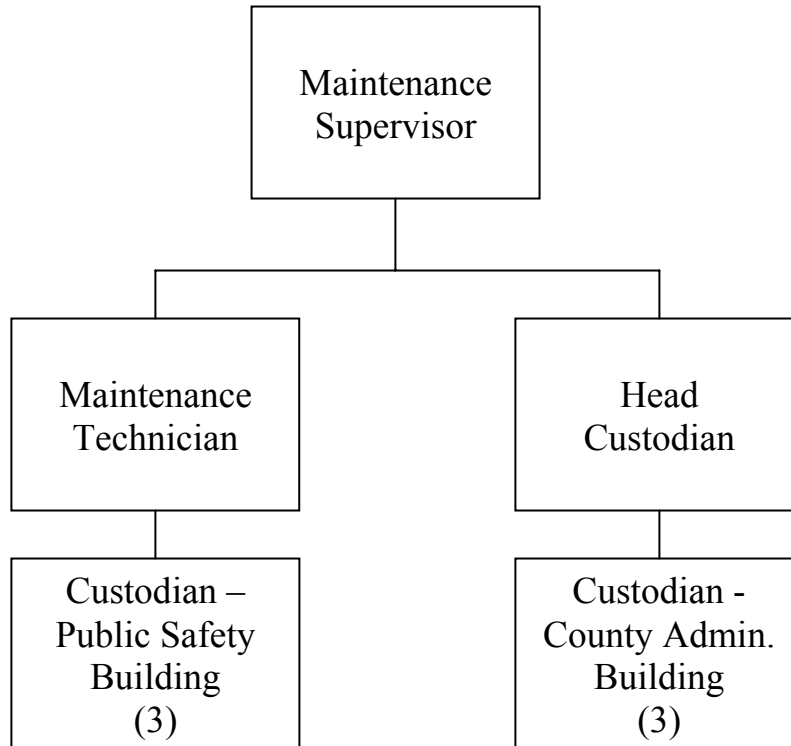
## GOALS:

- Control litter along county roads, with an emphasis along the main roads leading to the landfill.
- Discourage illegal dumping and littering throughout the county.
- Educate citizens regarding the costs and dangers of litter.
- Update litter ordinance to strengthen local regulations.
- Coordinate with law enforcement to discourage littering and illegal dumping.

## BUDGET SUMMARY:

	FY 2012 Actual	FY 2013 Approved Budget	FY 2013 Estimated Budget	<b>FY 2014 Adopted Budget</b>	Increase/Decrease FY 2013 App. To FY 2014	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	7,809	13,932	4,536	12,172	-1,760	-12.63%
Capital/Leases	0	0	0	0	0	0.00%
<b>TOTAL</b>	<b>7,809</b>	<b>13,932</b>	<b>4,536</b>	<b>12,172</b>	<b>-1,760</b>	<b>-12.63%</b>
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	7,809	13,932	4,536	12,172	-1,760	-12.63%
Local	0	0	0	0	0	0.00%
<b>TOTAL</b>	<b>7,809</b>	<b>13,932</b>	<b>4,536</b>	<b>12,172</b>	<b>-1,760</b>	<b>-12.63%</b>
Full-time Positions	0	0	0	0	0	0.00%

# Maintenance



# MAINTENANCE

4301

## DESCRIPTION:

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

## GOALS:

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

## PERFORMANCE INDICATORS:

	FY 2012 Actual	FY 2013 Budget	FY 2014 Budget
Work Orders Processed – In-House	898	902	945
Work Orders Processed – School Maintenance	17	26	13

## BUDGET SUMMARY:

	FY 2012 Actual	FY 2013 Approved Budget	FY 2013 Estimated Budget	FY 2014 Adopted Budget	Increase/Decrease FY 2013 App. To FY 2014	
					Amount	%
<b>Costs:</b>						
Personnel	464,673	499,335	489,888	<b>530,146</b>	30,811	6.17%
Operating	10,091	14,750	8,804	<b>14,750</b>	0	0.00%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>474,764</b>	<b>514,085</b>	<b>498,692</b>	<b>544,896</b>	30,811	5.99%
<b>Revenue:</b>						
Fees	8,480	7,600	7,980	<b>7,600</b>	0	0.00%
State/Federal	306,538	276,912	248,436	<b>300,000</b>	23,088	8.34%
Local	159,746	229,573	242,276	<b>237,296</b>	7,723	3.36%
<b>TOTAL</b>	<b>474,764</b>	<b>514,085</b>	<b>498,692</b>	<b>544,896</b>	-3,837	5.99%
Full-time Positions	9	9	9	<b>9</b>	0	0.00%

# COUNTY OFFICE BUILDINGS

4304

## DESCRIPTION:

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

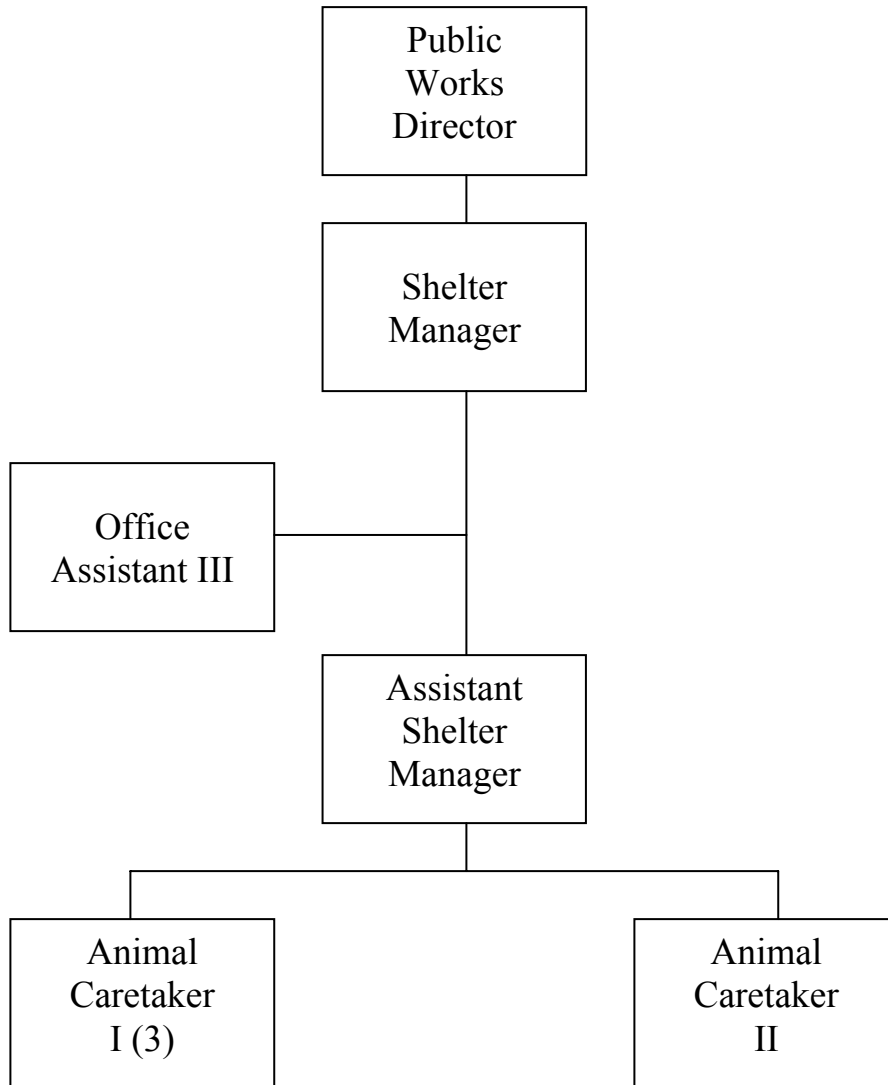
## GOALS:

- 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 and the Frederick County Public Safety Building.
- Provide quality repair and preventative maintenance services for the best value possible.

## BUDGET SUMMARY:

	FY 2012 Actual	FY 2013 Approved Budget	FY 2013 Estimated Budget	<b>FY 2014 Adopted Budget</b>	Increase/Decrease FY 2013 App. To FY 2014	
					Amount	%
Costs:						
Personnel	0	0	0	<b>0</b>	0	0.00%
Operating	771,384	952,198	791,075	<b>952,198</b>	0	0.00%
Capital/Leases	49,110	0			0	0.00%
<b>TOTAL</b>	<b>820,494</b>	<b>952,198</b>	<b>791,075</b>	<b>952,198</b>	<b>0</b>	<b>0.00%</b>
Revenue:						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	820,494	952,198	791,075	<b>952,198</b>	0	0.00%
<b>TOTAL</b>	<b>820,494</b>	<b>952,198</b>	<b>791,075</b>	<b>952,198</b>	<b>0</b>	<b>0.00%</b>
Full-time Positions	0	0	0	<b>0</b>	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 1,318 dogs per year and 2,689 cats per year. The shelter is cleaned and disinfected daily and is open six days a week. All stray animals are held a minimum of seven or twelve days as set forth by state law. If the animals are neither adopted or reclaimed, they are disposed of by euthanasia.

## GOALS:

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

## DEPARTMENTAL ACCOMPLISHMENTS:

- 1,041 dogs were adopted and were reclaimed yielding a 83% overall adoption and reclamation rate.
- 338 cats were adopted and were reclaimed yielding a 15% overall adoption and reclamation rate.
- Two successful rabies clinics were held in the spring and fall of the year where over 590 animals were vaccinated.
- The shelter participated in several adoption and fund raising events including a canine carnival held in cooperation with Frederick County Parks and Recreation.
- In cooperation with the Northern Virginia Community College Vet Tech Program, shelter animals are provided with veterinary care. Nearly 100% of animals involved in the program have been adopted.
- In cooperation with the Northwestern Regional Adult Detention Center inmate volunteers worked approximately 9,000 hours in FY 2013.
- Social media projects for FY 2013 include twitter and Facebook accounts.
- Open one Sunday per month during summer for adoptions.

## BUDGET SUMMARY:

	FY 2012 Actual	FY 2013 Approved Budget	FY 2013 Estimated Budget	FY 2014 Adopted Budget	Increase/Decrease FY 2013 App. To FY 2014	
					Amount	%
Costs:						
Personnel	334,282	341,017	360,852	362,238	-4,978	-1.44%
Operating	112,342	145,755	94,336	145,755	0	0.00%
Capital/Leases	0	0	0	0	0	0.00%
<b>TOTAL</b>	<b>446,624</b>	<b>486,772</b>	<b>455,188</b>	<b>507,993</b>	<b>-4,978</b>	<b>-1.01%</b>
Revenue:						
Fees	89,996	81,355	95,268	50,000	13,955	20.70%
State/Federal	1,710	1,500	2,900	1,875	0	0.00%
Local	354,918	403,917	357,020	456,118	-18,933	-4.48%
<b>TOTAL</b>	<b>446,624</b>	<b>486,772</b>	<b>455,188</b>	<b>507,993</b>	<b>-4,978</b>	<b>-1.01%</b>
Full-time Positions	7	7	7	7	0	0.00%

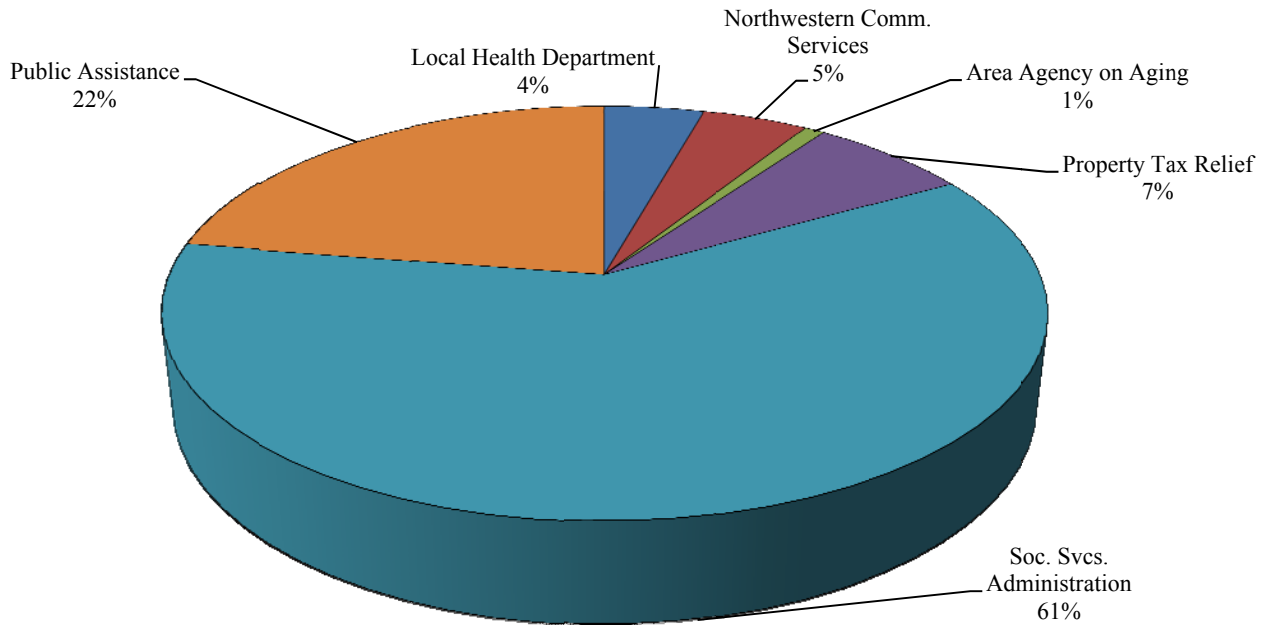
# Health & Welfare



Winchester Medical Center  
Winchester, Virginia  
Established 1903

## Health and Welfare

	2012 Actual	2013 Budget	2014 Adopted Budget	Increase (Decrease) FY 2013 to FY 2014	
				Amount	%
Local Health Department	\$301,959	\$301,959	<b>\$301,959</b>	\$ 0	0.00%
Northwestern Comm. Services	318,263	318,263	<b>318,263</b>	0	0.00%
Area Agency on Aging	60,930	60,930	<b>60,930</b>	0	0.00%
Property Tax Relief	464,530	480,000	<b>480,000</b>	0	0.00%
Social Services. Administration	3,857,785	4,067,557	<b>4,212,895</b>	145,338	3.57%
Public Assistance	1,686,702	1,829,475	<b>1,561,085</b>	-268,390	-14.67%
<b>HEALTH AND WELFARE</b>	<b>\$6,690,169</b>	<b>\$7,058,184</b>	<b>\$6,935,132</b>	<b>-\$163,052</b>	<b>-1.74%</b>



# 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 2012 Actual	FY 2013 Approved Budget	FY 2013 Estimated Budget	FY 2014 Adopted Budget	Increase/Decrease	
					FY 2013 App. To FY 2014 Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	301,959	301,959	301,959	301,959	0	0.00%
Capital/Leases	0	0	0	0	0	0.00%
<b>TOTAL</b>	<b>301,959</b>	<b>301,959</b>	<b>301,959</b>	<b>301,959</b>	<b>0</b>	<b>0.00%</b>
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	301,959	301,959	301,959	301,959	0	0.00%
<b>TOTAL</b>	<b>301,959</b>	<b>301,959</b>	<b>301,959</b>	<b>301,959</b>	<b>0</b>	<b>0.00%</b>
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 2012 Actual	FY 2013 Approved Budget	FY 2013 Estimated Budget	<b>FY 2014 Adopted Budget</b>	Increase/Decrease FY 2013 App. To FY 2014	
					Amount	%
Costs:						
Personnel	0	0	0	<b>0</b>	0	0.00%
Operating	318,263	318,263	318,263	<b>318,263</b>	0	0.00%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>318,263</b>	<b>318,263</b>	<b>318,263</b>	<b>318,263</b>	0	0.00%
Revenue:						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	318,263	318,263	318,263	<b>318,263</b>	0	0.00%
<b>TOTAL</b>	<b>318,263</b>	<b>318,263</b>	<b>318,263</b>	<b>318,263</b>	0	0.00%
Full-time Positions	0	0	0	<b>0</b>	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 2012 Actual	FY 2013 Approved Budget	FY 2013 Estimated Budget	<b>FY 2014 Adopted Budget</b>	Increase/Decrease FY 2013 App. To FY 2014	
					Amount	%
Costs:						
Personnel	0	0	0	<b>0</b>	0	0.00%
Operating	60,930	60,930	60,930	<b>60,930</b>	0	0.00%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>60,930</b>	<b>60,930</b>	<b>60,930</b>	<b>60,930</b>	0	0.00%
Revenue:						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	60,930	60,930	60,930	<b>60,930</b>	0	0.00%
<b>TOTAL</b>	<b>60,930</b>	<b>60,930</b>	<b>60,930</b>	<b>60,930</b>	0	0.00%
 Full-time Positions	 0	 0	 0	 <b>0</b>	 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 as of 2011 will include relief for 100% totally disabled veterans, whose disability is fully service connected.

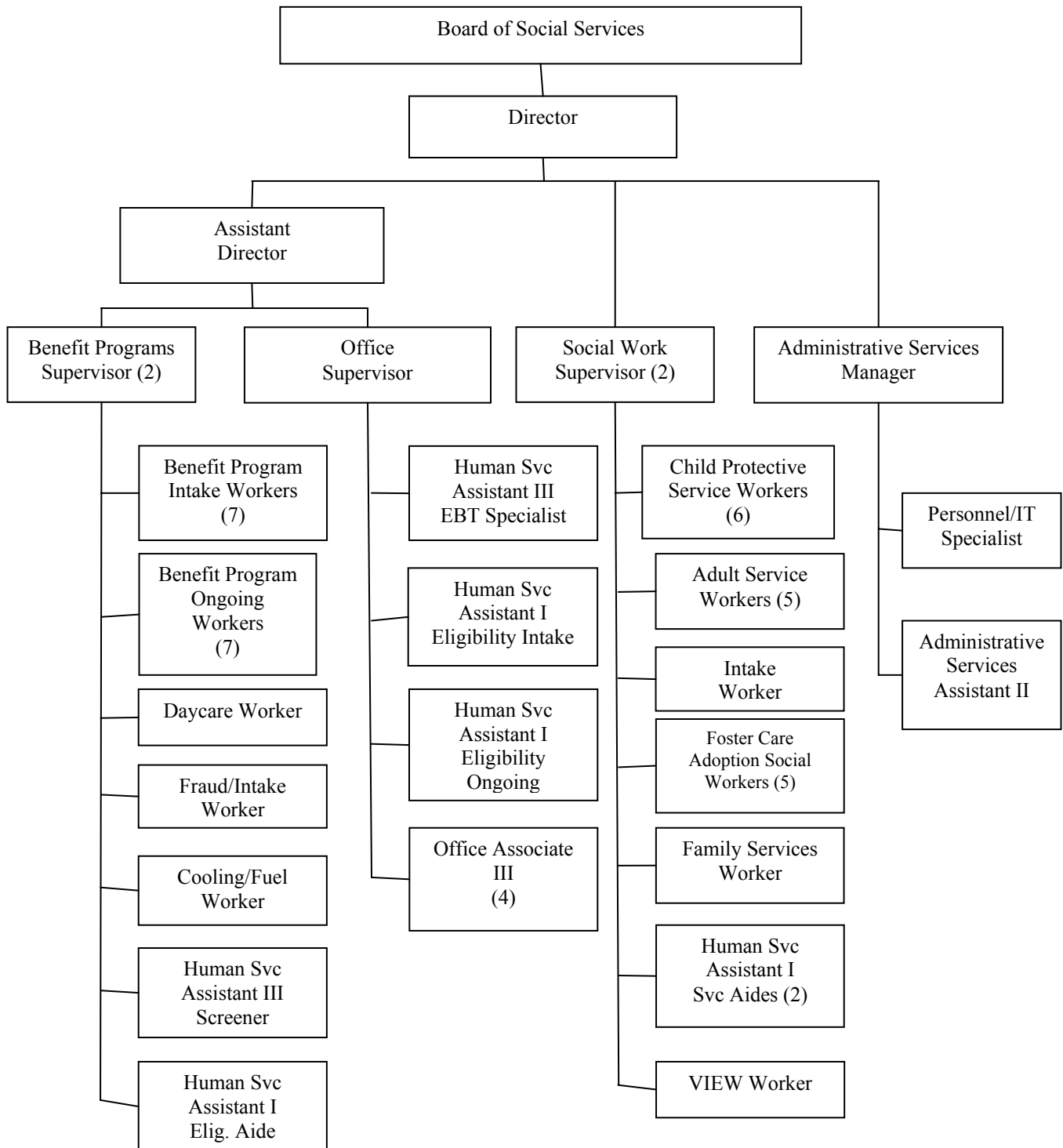
## GOALS:

- Provide adequate assistance with one 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 2011 legislation for disabled veterans that qualify for real estate tax relief by state legislative definitions.

## BUDGET SUMMARY:

	FY 2012 Actual	FY 2013 Approved Budget	FY 2013 Estimated Budget	FY 2014 Adopted Budget	Increase/Decrease FY 2013 App. To FY 2014	
					Amount	%
Costs:						
Personnel	0	0	0	<b>0</b>	0	0.00%
Operating	464,530	480,000	444,800	<b>480,000</b>	0	0.00%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>464,530</b>	<b>480,000</b>	<b>444,800</b>	<b>480,000</b>	0	0.00%
Revenue:						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	464,530	480,000	444,800	<b>480,000</b>	0	0.00%
<b>TOTAL</b>	<b>464,530</b>	<b>480,000</b>	<b>444,800</b>	<b>480,000</b>	0	0.00%
Full-time Positions	0	0	0	<b>0</b>	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 Food Stamps (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.

## GOALS:

- Actively work on the Strategic Plan developed. Include management, staff and the Board in different work groups to address the activities outlined for each strategic direction.
- Continue to reorganize the Eligibility Unit using a new model that would allow for a more streamlined approach to keeping up with current caseloads.
- Work with clients, both new and ongoing, to educate on using Commonhelp for applying for benefits, making changes and renewing benefits.
- Develop and publish an Annual Report that can be shared with our locality based on the fiscal year.
- Purchase, implement and train staff on the new VOIP phone system purchased in conjunction with Frederick County.
- Complete the implementation of the Video Visitation Program in the Northwestern Regional Adult Detention Center.

## DEPARTMENTAL ACCOMPLISHMENTS:

- Agency successfully transitioned to a new Director and Assistant Director after the retirement of the previous Director who had served in that capacity for thirty-four years.
- The Agency successfully worked with Frederick County Information Technology to choose a new phone system to be installed in June 2013.
- The Agency has created a re-design team that has been working towards the major reorganization of its eligibility unit to better process the applications for benefits so that the timeliness standards set by the State can continue to be met and also so that Commonhelp can be more efficiently utilized.
- Over 25 members of Management, Staff and the Board of Directors began the process of creating a Strategic Plan, creating a vision of where the agency would like to be in two years.

## BUDGET SUMMARY:

	FY 2012 Actual	FY 2013 Approved Budget	FY 2013 Estimated Budget	FY 2014 Adopted Budget	Increase/Decrease FY 2013 App. To FY 2014	
					Amount	%
Costs:						
Personnel	3,239,354	3,602,492	3,371,401	<b>3,602,492</b>	0	0.00%
Operating	283,779	235,015	319,977	<b>285,403</b>	50,388	21.44%
Capital/Leases	334,652	230,050	310,975	<b>325,000</b>	94,950	41.27%
<b>TOTAL</b>	<b>3,857,785</b>	<b>4,067,557</b>	<b>4,002,353</b>	<b>4,212,895</b>	145,338	3.57%
Revenue:						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	2,023,966	2,043,503	2,013,887	<b>2,065,917</b>	22,414	1.10%
Local	1,833,819	2,024,054	1,988,466	<b>2,146,978</b>	122,924	6.07%
<b>TOTAL</b>	<b>3,857,785</b>	<b>4,067,557</b>	<b>4,002,353</b>	<b>4,212,895</b>	145,338	3.57%
Full-time Positions	57	57	57	<b>57</b>	0	0.00%

# 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:**

- The Benefit Program Unit (BP) will continue to increase the number of completed investigations for fraud and/or overpayments.
- The BP Unit will achieve 97% or above error free and timely processing for all cases.
- Employment Services will be provided to clients by offering various training opportunities.
- To continue working towards meeting state mandated compliance requirements in order to improve service delivery to children and families.
- The Adult Protective Services Unit (APS) will establish a local informal review hearing process for APS Investigations and maintain a 90% compliance rate related to APS investigations.
- The Child Protective Services Unit will maintain compliance with family assessments and investigations closure as well as priority response times and ensure staff obtains 24 hours of continuing education related to child welfare.

**DEPARTMENTAL ACCOMPLISHMENTS:**

- During the first 8 months of FY 2013, BP unit administered benefits programs which provided \$49,643,316 in benefits to eligible Frederick County residents.
- During the first eight months of FY 2013, 34 fraud referrals were received and 24 were processed for overpayments or violations.
- Benefit program applications filed during first eight months of FY 2013 were 4,946 and an average of 107 families a month were provided with Day Care services.
- During FY 2013, the APS unit conducted approximately 270 adult protective services investigations and carried an average of 72 APS on-going cases and CPS unit conducted approximately 495 family assessments or investigations.
- The CPS unit achieved a 93% compliance rate for referral contacts with the priority response time for fiscal year 2013.
- The Family Engagement unit and APS unit underwent a Quality Service Review. Both units scored very well and as needs were identified, plans were created to address areas needing improvement.
- The Family Engagement unit continues to be an active partner and participant in the court's best practices.
- A position was transitioned from the Family Engagement unit to the APS unit in FY 2013, which was a significant benefit to The APS unit as it has experienced a 24% increase in its total caseload from 2010 to 2013.

**BUDGET SUMMARY:**

	FY 2012 Actual	FY 2013 Approved Budget	FY 2013 Estimated Budget	FY 2014 Adopted Budget	Increase/Decrease FY 2013 App. To FY 2014	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	1,686,702	1,829,475	1,447,715	1,561,085	-268,390	-14.67%
Capital/Leases	0	0	0	0	0	0.00%
<b>TOTAL</b>	<b>1,686,702</b>	<b>1,829,475</b>	<b>1,447,715</b>	<b>1,561,085</b>	<b>-268,390</b>	<b>-14.67%</b>
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	1,570,536	1,688,382	1,326,733	1,415,955	-272,427	-16.14%
Local	116,166	141,093	120,982	145,130	4,037	2.86%
<b>TOTAL</b>	<b>1,686,702</b>	<b>1,829,475</b>	<b>1,447,715</b>	<b>1,561,085</b>	<b>-268,390</b>	<b>-14.67%</b>
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 2012 Actual	FY 2013 Approved Budget	FY 2013 Estimated Budget	<b>FY 2014 Adopted Budget</b>	Increase/Decrease FY 2013 App. To FY 2014	
					Amount	%
Costs:						
Personnel	0	0	0	<b>0</b>	0	0.00%
Operating	56,493	56,493	56,493	<b>56,493</b>	0	0.00%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>56,493</b>	<b>56,493</b>	<b>56,493</b>	<b>56,493</b>	0	0.00%
Revenue:						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	56,493	56,493	56,493	<b>56,493</b>	0	0.00%
<b>TOTAL</b>	<b>56,493</b>	<b>56,493</b>	<b>56,493</b>	<b>56,493</b>	0	0.00%
Full-time Positions	0	0	0	<b>0</b>	0	0.00%

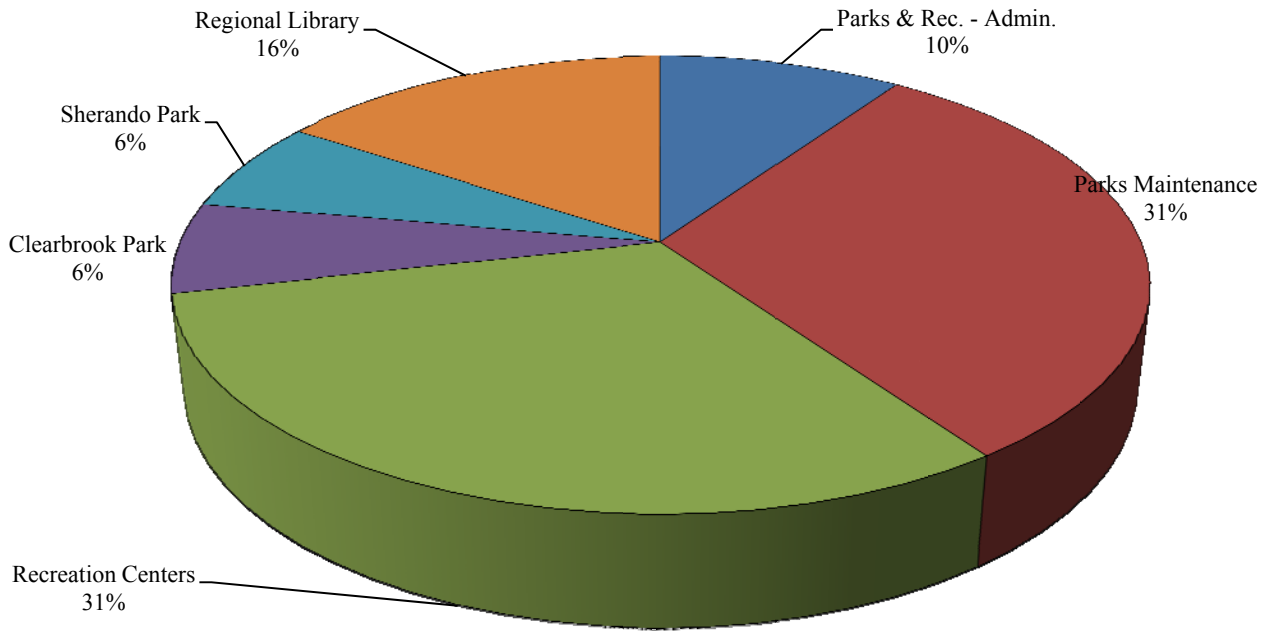
# **Parks, Recreation & Cultural**



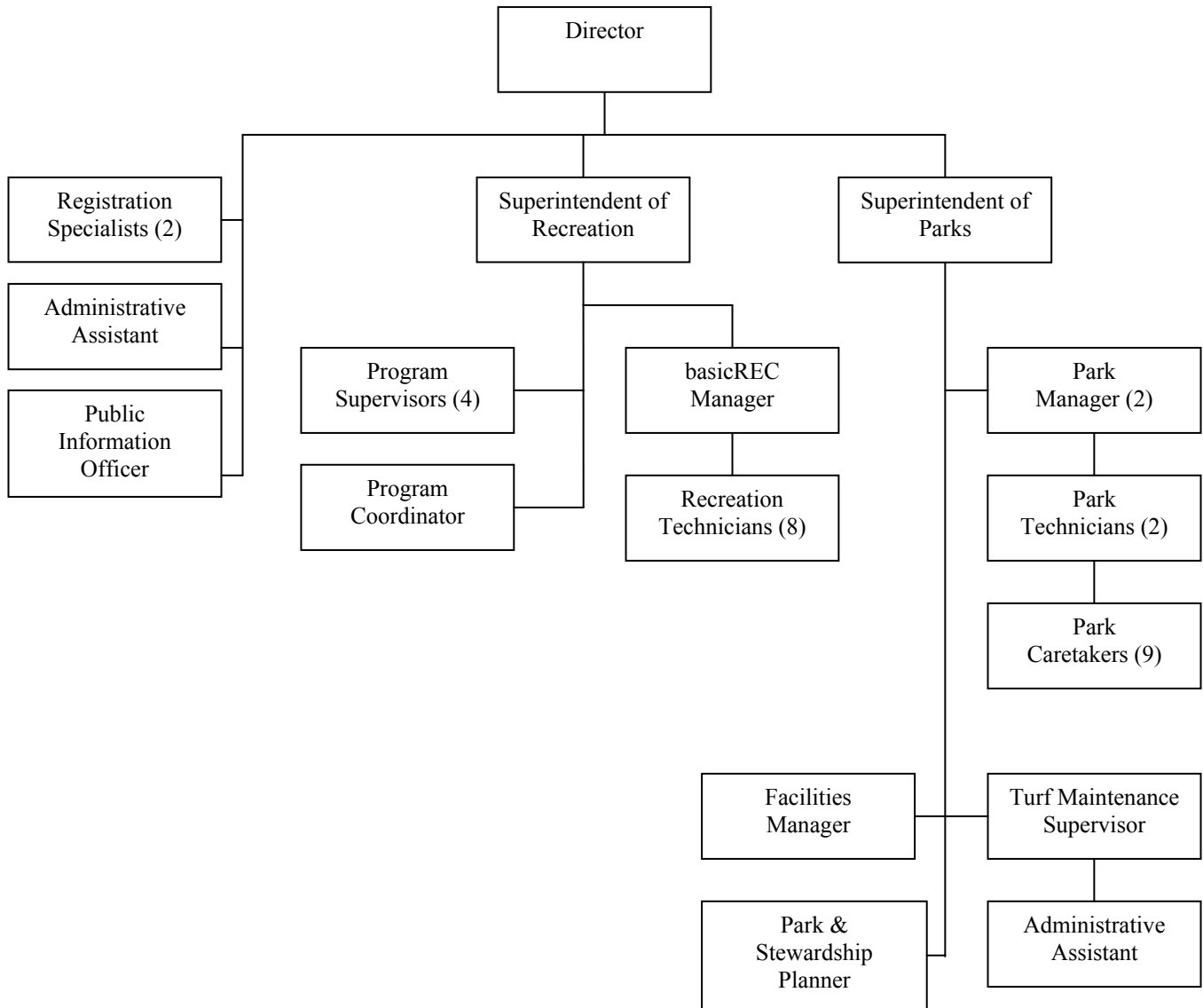
Clearbrook Park  
Clearbrook, Virginia

## Parks, Recreation & Cultural

	2012 Actual	2013 Budget	2014 Adopted Budget	Increase (Decrease) FY 2013 to FY 2014	
				Amount	%
Parks & Rec. – Admin.	\$469,692	\$475,081	<b>\$490,560</b>	\$15,479	3.26%
Parks Maintenance	1,351,614	1,403,598	<b>1,572,349</b>	168,751	12.02%
Recreation Centers	1,414,181	1,577,819	<b>1,595,286</b>	17,467	1.11%
Clearbrook Park	345,535	328,657	<b>328,609</b>	- 48	-0.01%
Sherando Park	509,353	343,319	<b>332,759</b>	-10,560	-3.08%
Regional Library	828,599	801,356	<b>801,356</b>	0	0.00%
<b>PARKS, RECREATION &amp; CULTURAL</b>	<b>\$4,918,974</b>	<b>\$4,929,830</b>	<b>\$5,120,919</b>	<b>\$191,089</b>	<b>3.88%</b>



# Parks and Recreation



# PARKS AND RECREATION - ADMINISTRATION

7101

## DESCRIPTION:

The Administrative portion of the Parks and Recreation budget has the responsibility for all central departmental functions such as personnel, budget and collection of revenue. Additionally, the division coordinates policy development and department short and long range planning. Through the comprehensive and capital improvement planning process, the Parks and Recreation Commission keeps the Board of Supervisors apprised of current and future leisure needs. Most importantly, it is the responsibility of the Administrative Division to see that the most advanced management systems and techniques are utilized in the overall planning and operation of a comprehensive Parks and Recreation Department.

## GOALS:

- Begin implementation of the adopted Strategic Plan.

## PERFORMANCE INDICATORS:

	FY 2012 Actual	FY 2013 Budget	FY 2014 Budget
# of Calendar of Events Issues per mailing	4,500	4,500	4,500
Calendar of Events printing costs	\$17,707	\$15,500	\$13,890
Donations received in \$	\$33,786	\$47,528	\$47,365

## BUDGET SUMMARY:

	FY 2012 Actual	FY 2013 Approved Budget	FY 2013 Estimated Budget	FY 2014 Adopted Budget	Increase/Decrease FY 2013 App. To FY 2014	
					Amount	%
Costs:						
Personnel	346,597	347,391	360,480	<b>362,870</b>	15,479	4.46%
Operating	117,689	123,057	107,241	<b>123,057</b>	0	0.00%
Capital/Leases	5,406	4,633	5,113	<b>4,633</b>	0	0.00%
<b>TOTAL</b>	<b>469,692</b>	<b>475,081</b>	<b>472,834</b>	<b>490,560</b>	15,479	3.26%
Revenue:						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	469,692	475,081	472,834	<b>490,560</b>	15,479	3.26%
<b>TOTAL</b>	<b>469,692</b>	<b>475,081</b>	<b>472,834</b>	<b>490,560</b>	15,479	3.26%
Full-time Positions	5	5	5	<b>5</b>	0	0.00%



# PARKS MAINTENANCE

7103

## DESCRIPTION:

The Parks and Maintenance Division strives to maintain the county's system of parks and recreational facilities in a safe, clean and attractive manner consistent with the intensity of use. In addition to Clearbrook Park and Sherando Park, the Parks Division also maintains 22 school sites; 60 athletic fields, four neighborhood parks, the right-of-way along Warrior Drive, the grounds at the Old Frederick County Courthouse, Public Safety Building and Bowman Library. The Parks Division also ensures the conservation of natural areas and open space for passive recreation use; and oversees the development of the county's park system in accordance with the expressed needs of its citizens.

## GOALS:

- Begin implementation of the adopted Strategic Plan.

## PERFORMANCE INDICATORS:

	FY 2012 Actual	FY 2013 Budget	FY 2014 Budget
# of hours spent on mowing operations	6,304	6,304	6,304
# of anticipated acres maintained	677	677	677
# of locations maintained	33	33	33

## BUDGET SUMMARY:

	FY 2012 Actual	FY 2013 Approved Budget	FY 2013 Estimated Budget	FY 2014 Adopted Budget	Increase/Decrease FY 2013 App. To FY 2014	
					Amount	%
<b>Costs:</b>						
Personnel	1,222,841	1,238,832	1,295,376	<b>1,364,647</b>	125,815	10.16%
Operating	128,773	164,766	133,229	<b>208,232</b>	43,466	26.38%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>1,351,614</b>	<b>1,403,598</b>	<b>1,428,605</b>	<b>1,572,879</b>	169,281	12.06%
<b>Revenue:</b>						
Fees	383,029	367,121	398,591	<b>385,810</b>	18,689	5.09%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	968,585	1,036,477	1,030,014	<b>1,187,069</b>	150,592	14.53%
<b>TOTAL</b>	<b>1,351,614</b>	<b>1,403,598</b>	<b>1,428,605</b>	<b>1,572,879</b>	169,281	12.06%
Full-time Positions	18	18	18	<b>18</b>	0	0.00%

# RECREATION CENTERS

7104

## DESCRIPTION:

The Recreation Division provides a comprehensive and accessible program of recreational services and activities for the residents of Frederick County. A diverse range of recreational, educational and cultural activities are provided for all age groups. This broad base of activities includes, but is not limited to, instructional classes, sports and athletics, health and fitness programs, cultural and special events, trips and excursions and children's programs. Programs are based on documented citizen expectations and/or requests. The Recreation Division typically implements programs along age group categories such as preschool, youth, teen, adult and senior; however, the department has an activity base which also appeals to the family unit. In particular, activities such as the Thanksgiving Day 5K, Winter Wonderland, Halloween Happenings, Kite Day and the bike trail have all been very well received by families in Frederick County.

## GOALS:

- Begin implementation of the adopted Strategic Plan.

## PERFORMANCE INDICATORS:

	FY 2012 Actual	FY 2013 Budget	FY 2014 Budget
# of participant hours – all programs	1,262,991	1,198,865	1,263,723
BASIC/Kinder BASIC program participant hours	260,958	265,600	257,200
# of activities planned	197	198	203

## BUDGET SUMMARY:

	FY 2012 Actual	FY 2013 Approved Budget	FY 2013 Estimated Budget	FY 2014 Adopted Budget	Increase/Decrease FY 2013 App. To FY 2014	
					Amount	%
<b>Costs:</b>						
Personnel	1,167,284	1,266,971	1,156,512	<b>1,269,866</b>	2,895	0.23%
Operating	241,310	310,848	233,842	<b>310,848</b>	0	0.00%
Capital/Leases	5,587	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>1,414,181</b>	<b>1,577,819</b>	<b>1,390,354</b>	<b>1,580,714</b>	<b>2,895</b>	<b>0.18%</b>
<b>Revenue:</b>						
Fees	1,356,916	1,526,558	1,208,028	<b>1,557,797</b>	31,239	2.05%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	57,265	51,261	182,326	<b>22,917</b>	-28,344	-55.29%
<b>TOTAL</b>	<b>1,414,181</b>	<b>1,577,819</b>	<b>1,390,354</b>	<b>1,580,714</b>	<b>2,895</b>	<b>0.18%</b>
Full-time Positions	15	15	15	<b>15</b>	0	0.00%

# CLEARBROOK PARK

7109

## DESCRIPTION:

This budget section contains all the necessary funds to maintain the 55 acre Clearbrook Park and four neighborhood parks. In addition to park maintenance, these funds assist the Clearbrook staff in maintaining the grounds at two Frederick County Public Schools (FCPS) high schools, two FCPS middle schools, seven FCPS elementary schools, three additional FCPS building grounds, and the Old Frederick County Courthouse lawn.

## GOALS:

- Ensure proper supervision for the safety and well being of the general public who visit and utilize the park facilities.

## BUDGET SUMMARY:

	FY 2012 Actual	FY 2013 Approved Budget	FY 2013 Estimated Budget	<b>FY 2014 Adopted Budget</b>	Increase/Decrease FY 2013 App. To FY 2014	
					Amount	%
Costs:						
Personnel	128,021	120,824	120,588	<b>144,956</b>	24,132	19.97%
Operating	217,514	207,833	152,487	<b>183,935</b>	-23,898	-11.50%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>345,535</b>	<b>328,657</b>	<b>273,075</b>	<b>328,891</b>	234	0.07%
Revenue:						
Fees	143,214	126,700	147,841	<b>208,000</b>	81,300	64.17%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	202,321	201,957	125,234	<b>120,891</b>	-81,066	-40.14%
<b>TOTAL</b>	<b>345,535</b>	<b>328,657</b>	<b>273,075</b>	<b>328,891</b>	234	0.07%
Full-time Positions	0	0	0	<b>0</b>	0	0.00%

# SHERANDO PARK

7110

## DESCRIPTION:

This budget section contains all necessary funds needed to maintain the 334 acre facility known as Sherando Park. In addition to park maintenance, these funds assist the Sherando staff in maintaining the grounds at one Frederick County Public Schools (FCPS) high school, two FCPS middle schools, six FCPS elementary schools, and the Frederick County Public Safety Building.

## GOALS:

- Ensure proper supervision for the safety and well being of the general public who visit and utilize the park facilities.

## BUDGET SUMMARY:

	FY 2012 Actual	FY 2013 Approved Budget	FY 2013 Estimated Budget	<b>FY 2014 Adopted Budget</b>	Increase/Decrease FY 2013 App. To FY 2014	
					Amount	%
Costs:						
Personnel	134,016	137,366	112,932	<b>146,660</b>	9,294	6.77%
Operating	225,681	205,953	121,753	<b>186,385</b>	-19,568	-9.50%
Capital/Leases	149,656	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>509,353</b>	<b>343,319</b>	<b>234,685</b>	<b>333,045</b>	-10,274	-2.99%
Revenue:						
Fees	119,261	107,500	104,633	<b>141,300</b>	33,800	31.44%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	390,092	235,819	130,052	<b>191,745</b>	-44,074	-18.69%
<b>TOTAL</b>	<b>509,353</b>	<b>343,319</b>	<b>234,685</b>	<b>333,045</b>	-10,274	-2.99%
Full-time Positions	0	0	0	<b>0</b>	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. This budget also contains funding for the Metropolitan Washington Ear. 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 2012 Actual	FY 2013 Approved Budget	FY 2013 Estimated Budget	<b>FY 2014 Adopted Budget</b>	Increase/Decrease FY 2013 App. To FY 2014	
					Amount	%
Costs:						
Personnel	0	0	0	<b>0</b>	0	0.00%
Operating	828,599	801,356	801,356	<b>801,356</b>	0	0.00%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>828,599</b>	<b>801,356</b>	<b>801,356</b>	<b>801,356</b>	0	0.00%
Revenue:						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	828,599	801,356	801,356	<b>801,356</b>	0	0.00%
<b>TOTAL</b>	<b>828,599</b>	<b>801,356</b>	<b>801,356</b>	<b>801,356</b>	0	0.00%
 Full-time Positions	 0	 0	 0	 <b>0</b>	 0	 0.00%

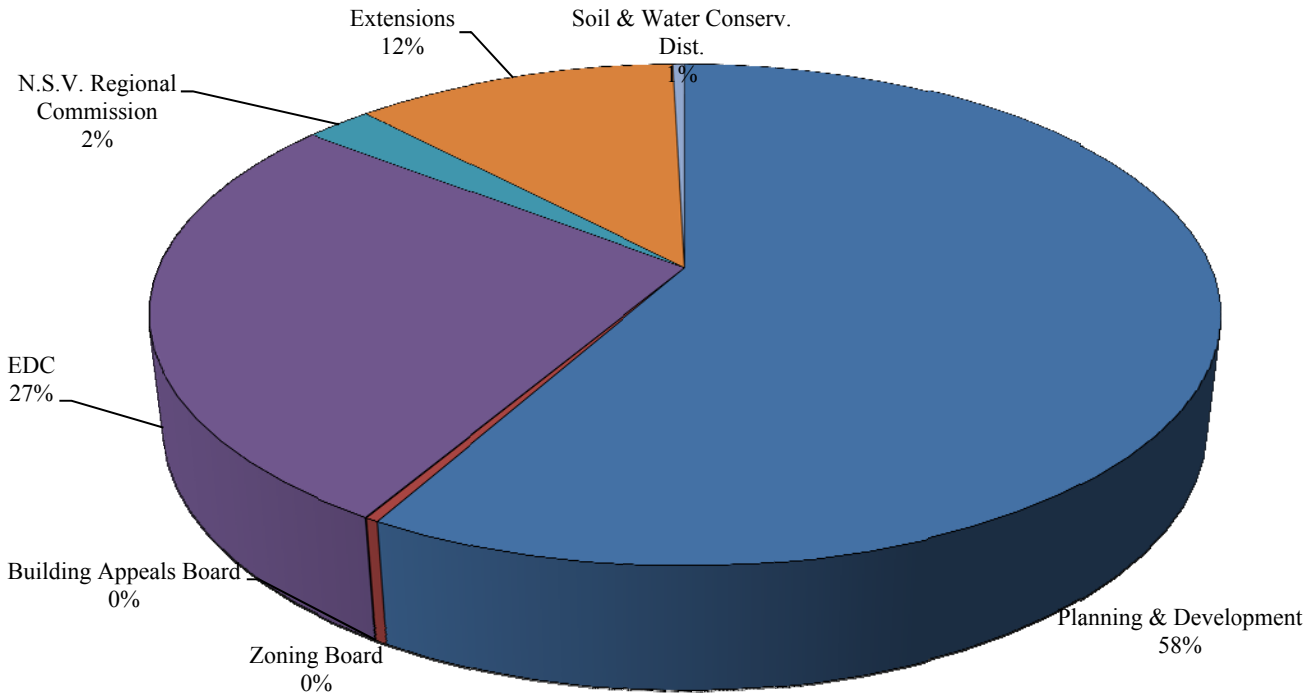
# Community Development



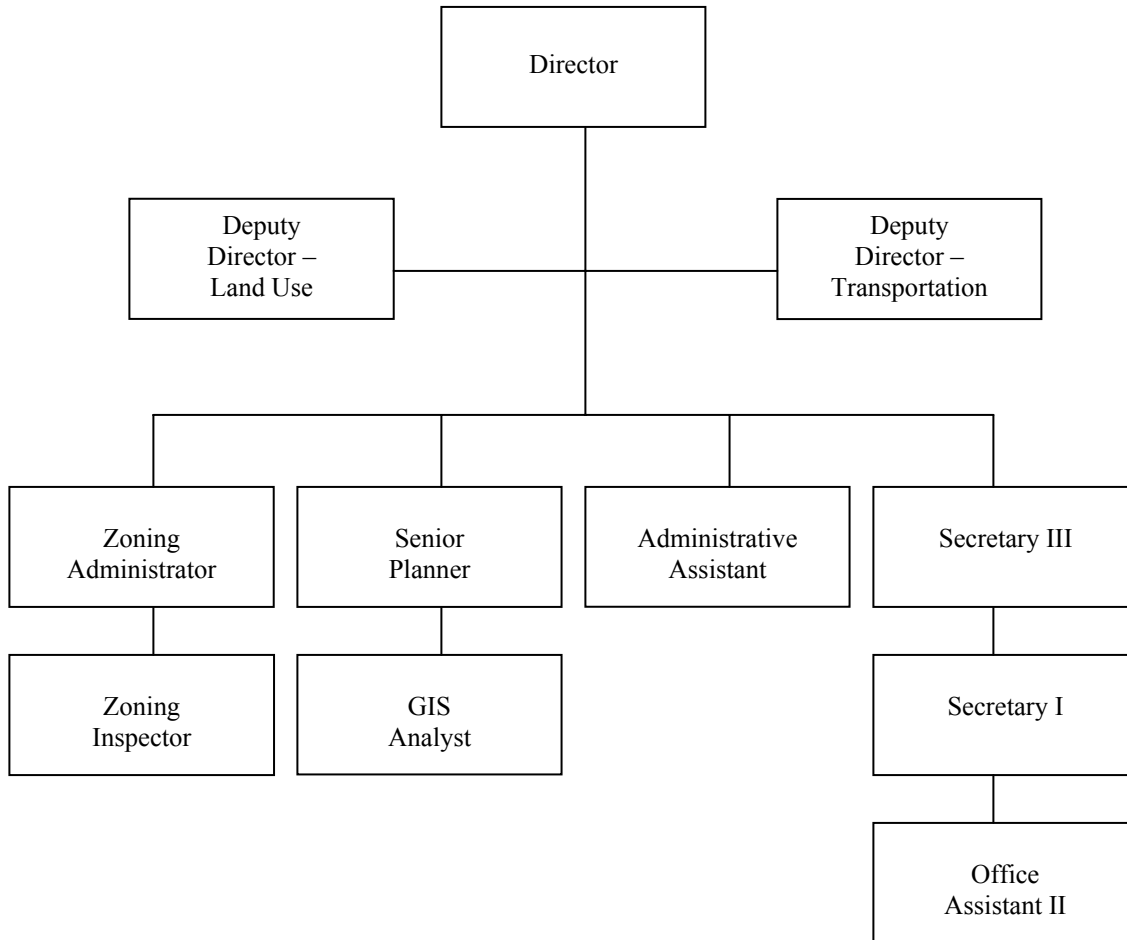
Mary Jane and James L. Bowman Library  
Stephens City, Virginia  
Opened July 2001

## Community Development

	2012 Actual	2013 Budget	2014 Adopted Budget	Increase (Decrease) FY 2013 to FY 2014	
				Amount	%
Planning & Development	\$961,647	\$1,029,380	<b>\$1,056,711</b>	\$27,331	2.66%
EDC	477,181	473,271	<b>491,648</b>	18,377	3.88%
Zoning Board	2,697	6,175	<b>6,175</b>	0	0.00%
Building Appeals Board	0	550	<b>550</b>	0	0.00%
N.S.V. Regional Commission	26,365	43,622	<b>43,622</b>	0	0.00%
Gypsy Moth/Biosolids	18,073	0	<b>0</b>	0	0.00%
Soil & Water Conservation	7,650	7,650	<b>7,650</b>	0	0.00%
Extension	186,677	193,049	<b>211,990</b>	18,941	9.81%
<b>COMMUNITY DEVELOPMENT</b>	<b>\$1,680,290</b>	<b>\$1,753,697</b>	<b>\$1,818,346</b>	<b>\$64,649</b>	<b>3.69%</b>



# 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 and processes to ensure that new development provides for its share of the cost of new infrastructure.

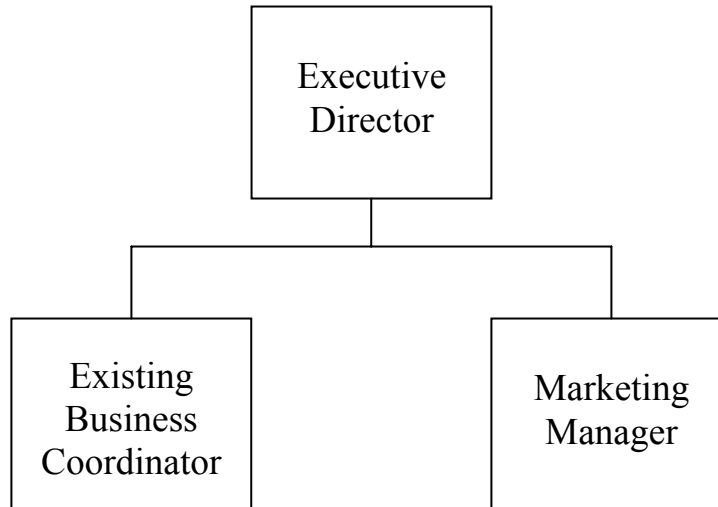
## PERFORMANCE INDICATORS:

	FY 2012 Actual	FY 2013 Budget	FY 2014 Budget
# of Planning Commission meetings held and supported	12	24	24
% of application reviews completed within 15-20 working days	100%	100%	100%

## BUDGET SUMMARY:

	FY 2012 Actual	FY 2013 Approved Budget	FY 2013 Estimated Budget	FY 2014 Adopted Budget	Increase/Decrease FY 2013 App. To FY 2014	
					Amount	%
Costs:						
Personnel	894,513	889,151	931,452	<b>946,482</b>	57,331	6.45%
Operating	57,814	136,629	41,968	<b>106,629</b>	-30,000	-21.96%
Capital/Leases	9,320	3,600	0	<b>3,600</b>	0	0.00%
<b>TOTAL</b>	<b>961,647</b>	<b>1,029,380</b>	<b>973,420</b>	<b>1,056,711</b>	27,331	2.66%
Revenue:						
Fees	200,938	195,600	348,368	<b>236,360</b>	40,760	20.84%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	760,709	833,780	625,052	<b>820,351</b>	-13,429	-1.61%
<b>TOTAL</b>	<b>961,647</b>	<b>1,029,380</b>	<b>973,420</b>	<b>1,056,711</b>	27,331	2.66%
Full-time Positions	11	11	11	<b>11</b>	0	0.00%

# Economic Development Commission



# ECONOMIC DEVELOPMENT COMMISSION

8102

## DESCRIPTION:

The Economic Development Commission is tasked with "fostering an efficient and cooperative effort towards establishing economic development goals and strategies to meet these goals for the Winchester-Frederick County area". The mission of the EDC is "to facilitate the Winchester-Frederick County community'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 EDC seeks to retrain, improve and communicate this community's track record toward business development. This track record focuses on welcoming new quality companies, and more importantly providing continual resources and assistance to secure their future. The EDC provides a wide array of information and free, confidential services designed to help American and international businesses locate or expand operations in Winchester and Frederick County. 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 Winchester, the Commonwealth of Virginia and regional market; assisting with efforts to open or expand operations by providing information about Winchester and Frederick County's zoning, taxes and other government processes; establishing contact with Winchester and Frederick County government agencies that issue permits, and obtain answers to questions that arise; and providing orientation information for employees relocating to the community.

## GOALS:

- To create an effective business environment which fosters the growth and prosperity of existing business and industry and to communicate availability of supporting resources.
- To conduct a coordinated program to target and attract new business and industry which support the EDC's mission statement, especially those companies which bolster our existing manufacturing/technology clusters; work toward the creation of new business; assist in the development of required infrastructure required for business growth.
- Foster and assist in the maintenance of a fully trained, competent workforce.

## DEPARTMENTAL ACCOMPLISHMENTS:

- Identified and helped secure funding and programs through the State to help nineteen industries with local expansions.
- Conducted the annual Career Awareness Campaign bringin with the participation from over 470 students, over 170 teachers and counselors and over 20 businesses.
- Provided support to over \$178 million in new capital investment and retained/created/retrained over 1,350 jobs through locations and expansions.
- Responded to over 50 reactive new business client inquiries.
- Generated a positive net return to local funding jurisdictions.
- Distributed proactively to over 500 site selectors, corporate real estate contacts, and strategically targeted new businesses information about the community.

## BUDGET SUMMARY:

	FY 2012 Actual	FY 2013 Approved Budget	FY 2013 Estimated Budget	<b>FY 2014 Adopted Budget</b>	Increase/Decrease FY 2013 App. To FY 2014	
					Amount	%
Costs:						
Personnel	307,162	280,069	321,624	<b>302,838</b>	22,769	8.13%
Operating	140,985	161,931	133,139	<b>157,539</b>	-4,392	-2.71%
Capital/Leases	29,034	31,271	29,040	<b>31,271</b>	0	0.00%
<b>TOTAL</b>	<b>477,181</b>	<b>473,271</b>	<b>483,803</b>	<b>491,648</b>	18,377	3.88%
Revenue:						
Fees	72,120	72,120	72,480	<b>72,250</b>	130	0.18%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	405,061	401,151	411,323	<b>419,398</b>	18,247	4.55%
<b>TOTAL</b>	<b>477,181</b>	<b>473,271</b>	<b>483,803</b>	<b>491,648</b>	18,377	3.88%
Full-time Positions	3	3	3	<b>3</b>	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 2012 Actual	FY 2013 Approved Budget	FY 2013 Estimated Budget	<b>FY 2014 Adopted Budget</b>	Increase/Decrease FY 2013 App. To FY 2014	
					Amount	%
Costs:						
Personnel	1,045	2,520	624	<b>2,520</b>	0	0.00%
Operating	1,652	3,655	1,380	<b>3,655</b>	0	0.00%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>2,697</b>	<b>6,175</b>	<b>2,004</b>	<b>6,175</b>	0	0.00%
Revenue:						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	2,697	6,175	2,004	<b>6,175</b>	0	0.00%
<b>TOTAL</b>	<b>2,697</b>	<b>6,175</b>	<b>2,004</b>	<b>6,175</b>	0	0.00%
Full-time Positions	0	0	0	<b>0</b>	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 2012 Actual	FY 2013 Approved Budget	FY 2013 Estimated Budget	<b>FY 2014 Adopted Budget</b>	Increase/Decrease FY 2013 App. To FY 2014	
					Amount	%
Costs:						
Personnel	0	150	0	<b>150</b>	0	0.00%
Operating	0	400	0	<b>400</b>	0	0.00%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>0</b>	<b>550</b>	<b>0</b>	<b>550</b>	<b>0</b>	<b>0.00%</b>
Revenue:						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	0	550	0	<b>550</b>	0	0.00%
<b>TOTAL</b>	<b>0</b>	<b>550</b>	<b>0</b>	<b>550</b>	<b>0</b>	<b>0.00%</b>
Full-time Positions	0	0	0	<b>0</b>	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 2012 Actual	FY 2013 Approved Budget	FY 2013 Estimated Budget	FY 2014 Adopted Budget	Increase/Decrease FY 2013 App. To FY 2014	
					Amount	%
Costs:						
Personnel	0	0	0	<b>0</b>	0	0.00%
Operating	26,365	43,622	43,622	<b>43,622</b>	0	0.00%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>26,365</b>	<b>43,622</b>	<b>43,622</b>	<b>43,622</b>	0	0.00%
Revenue:						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	26,365	43,622	43,622	<b>43,622</b>	0	0.00%
<b>TOTAL</b>	<b>26,365</b>	<b>43,622</b>	<b>43,622</b>	<b>43,622</b>	0	0.00%
Full-time Positions	0	0	0	<b>0</b>	0	0.00%

# GYPSY MOTH/BIOSOLIDS

8202

## DESCRIPTION:

This program was eliminated in FY 2012-2013.

## GOALS:

- Provide relief to county residents that are subject to large caterpillar populations that interrupts their normal life style.
- Attempt to reduce the detrimental effect Gypsy Moths and other invasive species have on our county's forested land and hopefully provide a method of control by working with U.S. Forest Service and Virginia Department of Agriculture that will ultimately reduce the loss of the county's valuable forests.
- Work with the DEQ to develop a biosolids program that is informative and useful to all Frederick County citizens.

## DEPARTMENTAL ACCOMPLISHMENTS:

- Worked with the Northern Virginia Master Gardners Program.
- Worked with DEQ re-permitting biosolids farms in Frederick County.
- Attended Forest Pest recertification.

## BUDGET SUMMARY:

	FY 2012 Actual	FY 2013 Approved Budget	FY 2013 Estimated Budget	FY 2014 Adopted Budget	Increase/Decrease	
					FY 2013 App. To FY 2014 Amount	%
Costs:						
Personnel	16,905	0	0	0	0	0.00%
Operating	1,168	0	0	0	0	0.00%
Capital/Leases	0	0	0	0	0	0.00%
<b>TOTAL</b>	18,073	0	0	0	0	0.00%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	7,692	0	0	0	0	0.00%
Local	10,381	0	0	0	0	0.00%
<b>TOTAL</b>	18,073	0	0	0	0	0.00%
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:

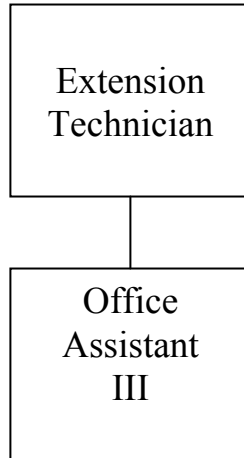
- Develop a database describing the condition of District surface waters.
- To protect water quality in areas being developed, and to reduce the amount of sediment in state waters by interpreting and enforcing state standards for storm water management at construction sites.
- To protect water quality 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 2012 Actual	FY 2013 Approved Budget	FY 2013 Estimated Budget	<b>FY 2014 Adopted Budget</b>	Increase/Decrease FY 2013 App. To FY 2014	
					Amount	%
Costs:						
Personnel	0	0	0	<b>0</b>	0	0.00%
Operating	7,650	7,650	7,650	<b>7,650</b>	0	0.00%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>7,650</b>	<b>7,650</b>	<b>7,650</b>	<b>7,650</b>	0	0.00%
Revenue:						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	7,650	7,650	7,650	<b>7,650</b>	0	0.00%
<b>TOTAL</b>	<b>7,650</b>	<b>7,650</b>	<b>7,650</b>	<b>7,650</b>	0	0.00%
Full-time Positions	0	0	0	<b>0</b>	0	0.00%



# Extension



# EXTENSION

8301

**DESCRIPTION:**

The Extension unit is a satellite service of Virginia Tech/Virginia State and was originally set up through the land grant system with the purpose of being an educational arm of the University system within the community, providing unbiased research based information to residents. Educational programs and informational resources are provided in the areas of Agriculture, Family and Consumer Sciences, Youth Leadership (4-H) and Community Viability and are funded by local, state and federal funds. A staff of five extension agents and three 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 family issues. Frederick County residents contact the office routinely for information about plant insects and diseases, home management and food safety, as well as youth programs. Extension answers a wide array of consumer questions and meets the need for dispersing information on a diverse range of subjects.

**GOALS:**

- Provide producers with research based information from the Universities and private sectors that will help them maintain economically viable operations and explore new possibilities.
- Assist producers with monitoring and complying with regulations of VDACS, EPA, OSHA and other regulatory agencies including education for certifications when required.
- Provide educational opportunities for the community to heighten awareness of agricultural, drinking water and environmental issues and impacts; to promote sound agricultural and environmental practices.
- Strive to reach 400 youth through the volunteer-led clubs and camps; pilot a Jr. Master Gardener Program at Greenwood Mill Elementary School.
- Provide school enrichment programs for youth in Frederick County schools through 4-H and curriculums.
- Develop & deliver nutrition, health, food safety, parenting, financial educational programs to the community and businesses.
- Utilize 60 Master Gardener Volunteers to reach homeowners and general public regarding sound horticulture practices.

**DEPARTMENTAL ACCOMPLISHMENTS:**

- Conducted six in-depth fruit meetings for commercial tree fruit growers.
- Organized conference to promote local foods in the County for buyers and producers and featured a locally grown meal.
- Provided pesticide recertification classes.
- Provided Managing Your Money series to strengthen the financial stability of families.
- Conducted Water Drinking Clinics to help residents assess the water quality of their wells.
- Conducted seven ServSafe/food safety classes to reduce the incidence of food borne illnesses in the community.
- Addressed the issue of childhood obesity with a 4-H Outdoor club and seven in-depth FCS nutrition/health programs in the community.
- Provided support to 4-H club activities including summer camp, Jr. Master Gardener program that grew produce for C-CAP, and conservation and environmental education in the schools and community.

**BUDGET SUMMARY:**

	FY 2012 Actual	FY 2013 Approved Budget	FY 2013 Estimated Budget	<b>FY 2014 Adopted Budget</b>	Increase/Decrease FY 2013 App. To FY 2014 Amount %	
Costs:						
Personnel	115,302	103,964	119,760	<b>122,905</b>	18,941	18.22%
Operating	69,599	86,943	45,038	<b>86,943</b>	0	0.00%
Capital/Leases	1,776	2,142	1,631	<b>2,142</b>	0	0.00%
<b>TOTAL</b>	<b>186,677</b>	<b>193,049</b>	<b>166,429</b>	<b>211,990</b>	<b>18,941</b>	<b>9.81%</b>
Revenue:						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	186,677	193,049	166,429	<b>211,990</b>	18,941	9.81%
<b>TOTAL</b>	<b>186,677</b>	<b>193,049</b>	<b>166,429</b>	<b>211,990</b>	<b>18,941</b>	<b>9.81%</b>
 Full-time Positions	 2	 2	 2	 <b>2</b>	 0	 0.00%

# Miscellaneous



Millwood Station  
Frederick County Fire and Rescue  
Winchester, Virginia

# TRANSFERS

9301

**DESCRIPTION:**

Included in the current budget are transfers to the school operating fund, debt service and maintenance fund. This budget also contains merit and fringe reserves as well as a cost of living adjustment reserve.

**GOALS:**

- To transfer the correct amounts to the appropriate funds.

**BUDGET SUMMARY:**

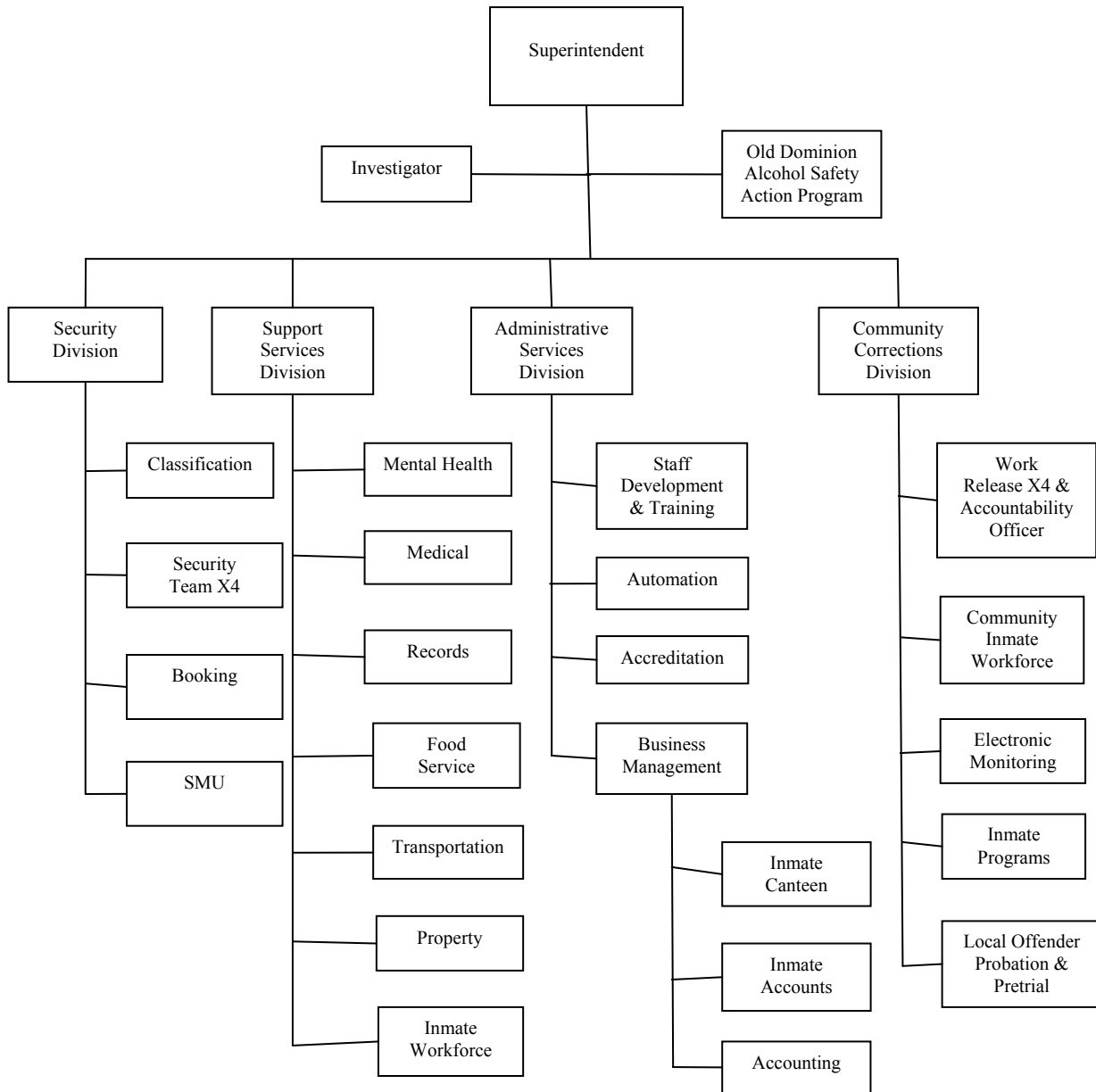
	FY 2013 Actual	FY 2014 Approved Budget	FY 2014 Estimated Budget	<b>FY 2014 Adopted Budget</b>	Increase/Decrease FY 2013 App. To FY 2014	
					Amount	%
<b>Costs:</b>						
Personnel	0	0	0	<b>0</b>	0	0.00%
Operating	73,871,654	76,187,386	76,187,386	<b>79,177,966</b>	2,990,580	3.93%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>73,871,654</b>	<b>76,187,386</b>	<b>76,187,386</b>	<b>79,177,966</b>	2,990,580	3.93%
<b>Revenue:</b>						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	73,871,654	76,187,386	76,187,386	<b>79,177,966</b>	2,990,580	3.93%
<b>TOTAL</b>	<b>73,871,654</b>	<b>76,187,386</b>	<b>76,187,386</b>	<b>79,177,966</b>	2,990,580	3.93%
 Full-time Positions	 0	 0	 0	 <b>0</b>	 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 540 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 FY14. 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 also integrates Local Offender Probation operations and services. Both the Local Offender Probation Program as well as the Jail’s Pretrial Services function is funded by a grant provided by the Virginia Department of Criminal Justice Services.

**GOALS:**

- Keep the Jail’s Annex Building closed for at least the first six months of the fiscal year in an attempt to avoid utility expenses.
- Replace the Jail’s failing Cooling Towers and Chiller Compressor.
- Replace the Jail’s Telephone Communication System.
- Replace three high mileage vehicles used for inmate transports and administrative functions and acquire a new transportation vehicle equipped with handicap features for inmates with physical impairments.
- Cross train pretrial and local offender probation officers to achieve greater efficiency in the delivery of services.
- Adopt measures to standardize case management procedures.

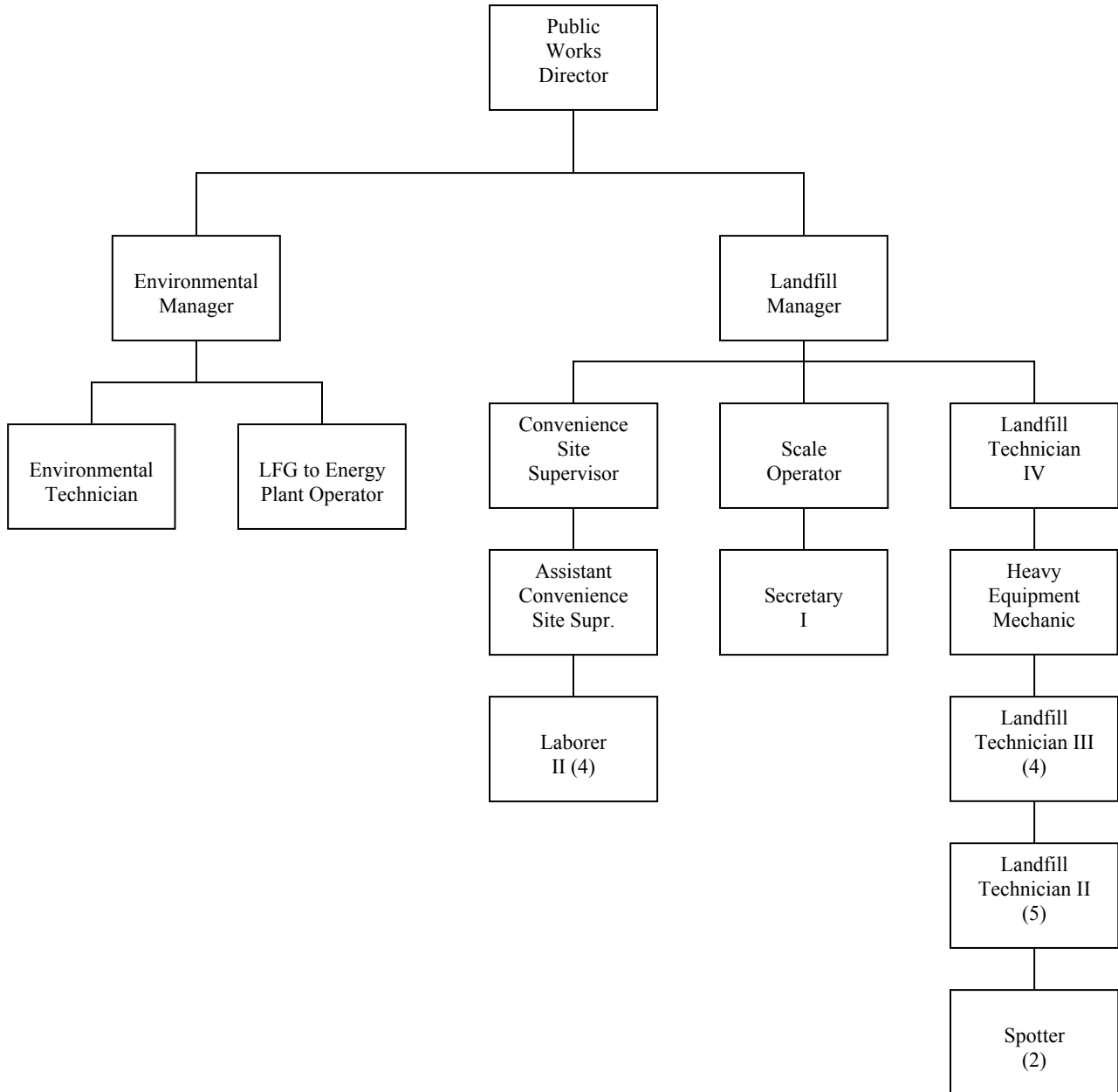
**PERFORMANCE INDICATORS:**

	FY 2012 Actual	FY 2013 Budget	FY 2014 Budget
# of acts of institutional violence	29	35	38
Average weekly cost to feed inmates	\$16,488	\$17,308	\$19,045
Inmate/inmate assaults	20	32	32
Inmate/officer assaults	9	3	6
% of Dept. of Corrections standards in total or partial compliance	100%	100%	100%
Cases Referred (Probation Program)	433	590	590
Community Service Hours Performed (Probation Program)	13,778	12,550	12,550
Court Costs Paid (Probation Program)	\$40,002	\$32,000	\$32,000
Restitution Paid (Probation Program)	\$5,927	\$6,000	\$6,000
Client Supervision Days (Probation Program)	122,061	142,000	142,000

**BUDGET SUMMARY:**

	FY 2012 Actual	FY 2013 Approved Budget	FY 2013 Estimated Budget	<b>FY 2014 Adopted Budget</b>	Increase/Decrease FY 2013 App. To FY 2014	
					Amount	%
<b>Costs:</b>						
Personnel	11,666,864	12,383,087	12,425,853	<b>13,249,835</b>	866,748	7.00%
Operating	4,582,122	4,956,178	4,846,524	<b>5,131,631</b>	175,453	3.54%
Capital/Leases	48,281	40,920	67,319	<b>33,908</b>	-7,012	-17.14%
<b>TOTAL</b>	<b>16,297,267</b>	<b>17,380,185</b>	<b>17,339,696</b>	<b>18,415,374</b>	1,035,189	5.96%
<b>Revenue:</b>						
Fees	759,937	930,655	772,990	<b>811,683</b>	-118,972	-12.78%
State/Federal	6,244,026	6,460,653	6,086,052	<b>6,437,939</b>	-22,714	-0.35%
Local	9,293,304	9,988,877	10,480,654	<b>11,165,752</b>	1,176,875	11.78%
<b>TOTAL</b>	<b>16,297,267</b>	<b>17,380,185</b>	<b>17,339,696</b>	<b>18,415,374</b>	1,035,189	5.96%
Full-time Positions	188	192	197	<b>197</b>	5	2.60%

# 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.

The development and operation of the municipal solid waste landfill has become much more complicated and costly since the implementation of the Subtitle “D” Regulations. Detailed groundwater and surface water monitoring programs are conducted for the old closed landfill, and for the new landfill opened in October 1993. In addition, a gas monitoring program is conducted on a daily basis at the facility.

The operation of the Subtitle “D” landfill which includes a composite liner and leachate collection includes a mandatory waste screening program. The permit requires that at least two percent of the waste that is placed in the fill be inspected. The main purpose of these mandatory inspections is to identify potential hazardous wastes and assure waste is being generated in the permitted service area. Approximately 3,000 random waste inspections were performed in FY 2012.

**GOALS:**

- Maintain vegetative cover on exposed soils by overseeding and fertilizing.
- Increase safety awareness of all landfill employees and continuing education of operators.
- Recirculate leachate into MSW landfill in order to enhance leachate treatment and increase gas production.
- Divert storm water from Leachate Collection System.
- Maximize electrical production off of landfill gas collected.
- Strive for waste reduction through recycling, composting, brush grinding, tire shredding, etc.

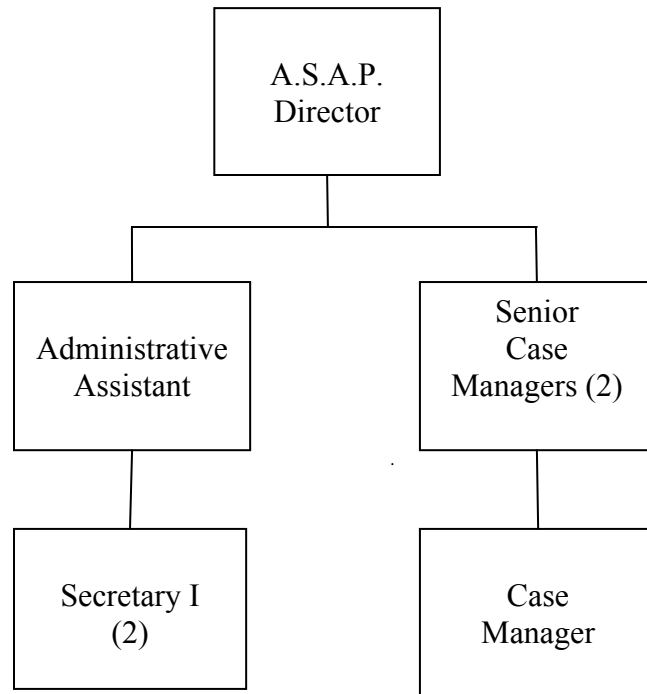
**DEPARTMENTAL ACCOMPLISHMENTS:**

- Weighed and disposed of 144,153 tons of waste.
- Produced approximately 12,000 cubic yards of mulch from collected brush and yard waste.
- Chipped 126,820 passenger tires and 7,710 truck tires.
- Maintained household hazardous waste collection schedule, serving Frederick County, Clarke County and the City of Winchester.
- Conducted electronic recycling events two times a month, diverting 245 tons of electronic products from the landfill.
- Recycled approximately 688 tons of scrap metal.
- Collected and destroyed approximately 250 million cubic feet of landfill gas.

**BUDGET SUMMARY:**

	FY 2012 Actual	FY 2013 Approved Budget	FY 2013 Estimated Budget	FY 2014 Adopted Budget	Increase/Decrease FY 2013 App. To FY 2014	
					Amount	%
Costs:						
Personnel	1,539,175	1,576,500	1,526,172	1,739,570	163,070	10.34%
Operating	2,599,876	3,289,180	2,309,585	2,974,550	-314,630	-9.57%
Capital/Leases	1,764,544	3,360,500	3,903,794	1,912,500	-1,448,000	-43.09%
<b>TOTAL</b>	5,903,595	8,226,180	7,739,551	6,626,620	-1,599,560	-19.44%
Revenue:						
Fees	5,583,381	5,389,448	4,894,659	5,306,260	-83,188	-1.54%
State/Federal	11,408	0	8,160	0	0	0.00%
Local/Reserves	308,806	2,836,732	2,836,732	1,320,360	-1,516,372	-53.45%
<b>TOTAL</b>	5,903,595	8,226,180	7,739,551	6,626,620	-1,599,560	-19.44%
 Full-time Positions	 26	 26	 26	 27	 1	 3.85%

# 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 Driver Improvement Clinics, 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 2012 Actual	FY 2013 Budget	FY 2014 Budget
DUI Referrals	1,228	1,000	1,192
Young Offender Referrals	77	70	82
First Offender Drug Program Referrals	352	250	310
Driver Improvement Clinic Referrals	92	150	55
Habitual Offender Evaluations	68	125	75

## BUDGET SUMMARY:

	FY 2012 Actual	FY 2013 Approved Budget	FY 2013 Estimated Budget	<b>FY 2014 Adopted Budget</b>	Increase/Decrease FY 2013 App. To FY 2014	
					Amount	%
<b>Costs:</b>						
Personnel	296,982	459,768	445,208	<b>490,587</b>	30,819	6.70%
Operating	190,058	89,906	76,315	<b>87,502</b>	-2,404	-2.67%
Capital/Leases	25,805	22,400	21,002	<b>22,400</b>	0	0.00%
<b>TOTAL</b>	<b>512,845</b>	<b>572,074</b>	<b>542,525</b>	<b>600,489</b>	28,415	4.97%
<b>Revenue:</b>						
Fees	512,845	572,074	542,525	<b>600,489</b>	21,916	4.97%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>512,845</b>	<b>572,074</b>	<b>542,525</b>	<b>600,489</b>	21,916	4.97%
Full-time Positions	7	7	7	<b>7</b>	0	0.00%

# DIVISION OF COURT SERVICES - ADMINISTRATION

2110

**DESCRIPTION:**

The salaries and fringe benefits for the Director and Administrative Assistant were consolidated into the A.S.A.P. budget in FY 2012-2013.

**GOALS:**

**BUDGET SUMMARY:**

	FY 2012 Actual	FY 2013 Approved Budget	FY 2013 Estimated Budget	<b>FY 2014 Adopted Budget</b>	Increase/Decrease FY 2013 App. To FY 2014	
					Amount	%
Costs:						
Personnel	139,027	0	0	<b>0</b>	0	0.00%
Operating	0	0	0	<b>0</b>	0	0.00%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>139,027</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
Revenue:						
Fees	139,027	0	0	<b>0</b>	0	0.00%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>139,027</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
Full-time Positions	2	0	0	<b>0</b>	0	0.00%

# INEBRIATE CENTER (DETOX)

2111

**DESCRIPTION:**

Elimination of state support for the Inebriate Center, reduced local financial assistance, and a reduced number of inebriates necessitated its closure effective July 1, 2011.

The amount budgeted for FY 2013 consists of retiree health insurance payments and unemployments costs.

For FY 2014, retiree health insurance payments were moved to the Northwestern Regional Adult Detention Center budget now that Division of Court Services falls under the direction of the Jail Superintendent.

**GOALS:**

**BUDGET SUMMARY:**

	FY 2012 Actual	FY 2013 Approved Budget	FY 2013 Estimated Budget	<b>FY 2014 Adopted Budget</b>	Increase/Decrease FY 2013 App. To FY 2014	
					Amount	%
<b>Costs:</b>						
Personnel	9,348	5,635	4,632	<b>0</b>	-5,635	-100.00%
Operating	6,300	11,100	0	<b>0</b>	-11,100	-100.00%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>15,648</b>	<b>16,735</b>	<b>4,632</b>	<b>0</b>	<b>-16,735</b>	<b>-100.00%</b>
<b>Revenue:</b>						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	15,648	16,735	4,632	<b>0</b>	-16,735	-100.00%
<b>TOTAL</b>	<b>15,648</b>	<b>16,735</b>	<b>4,632</b>	<b>0</b>	<b>-16,735</b>	<b>-100.00%</b>
 Full-time Positions	 0	 0	 0	 <b>0</b>	 0	 0.00%

# OLD DOMINION COMMUNITY CORRECTIONS PROGRAM

2112

## DESCRIPTION:

This program provides probationary and pretrial monitoring services for locally responsible offenders and pretrial defendants from the General District, Juvenile and Domestic Relations and Circuit Courts from the service area. In addition, the FY 2012 budget integrates the Pretrial Services Agency, which since its inception, has been an organization directly subordinate to the Regional Jail. Both programs operate in accordance with the Code of Virginia and operational policies promulgated by the Virginia Department of Criminal Justice Services.

Although both the Pretrial Services Agency and the Probation Agency are funded principally under the Virginia Community Corrections grant, the budget of the Probation Agency is supplemented by client fees. The cost of operating the Pretrial Services Agency in excess of grant funding is supplemented by the supported jurisdictions through their contributions to the Regional Jail. As a consequence, the budget for the Community Corrections Program does not include the budget for the Pretrial Services functions.

For FY 2012-2013, Old Dominion Community Corrections Program is now under the supervision of the Northwestern Regional Adult Detention Center and has been consolidated under same.

## GOALS:

- Cross train pretrial and local offender probation officers to achieve greater efficiency in the delivery of services.
- Develop specific performance measures to better evaluate achievement of management objectives.
- Adopt measures to standardize case management procedures.

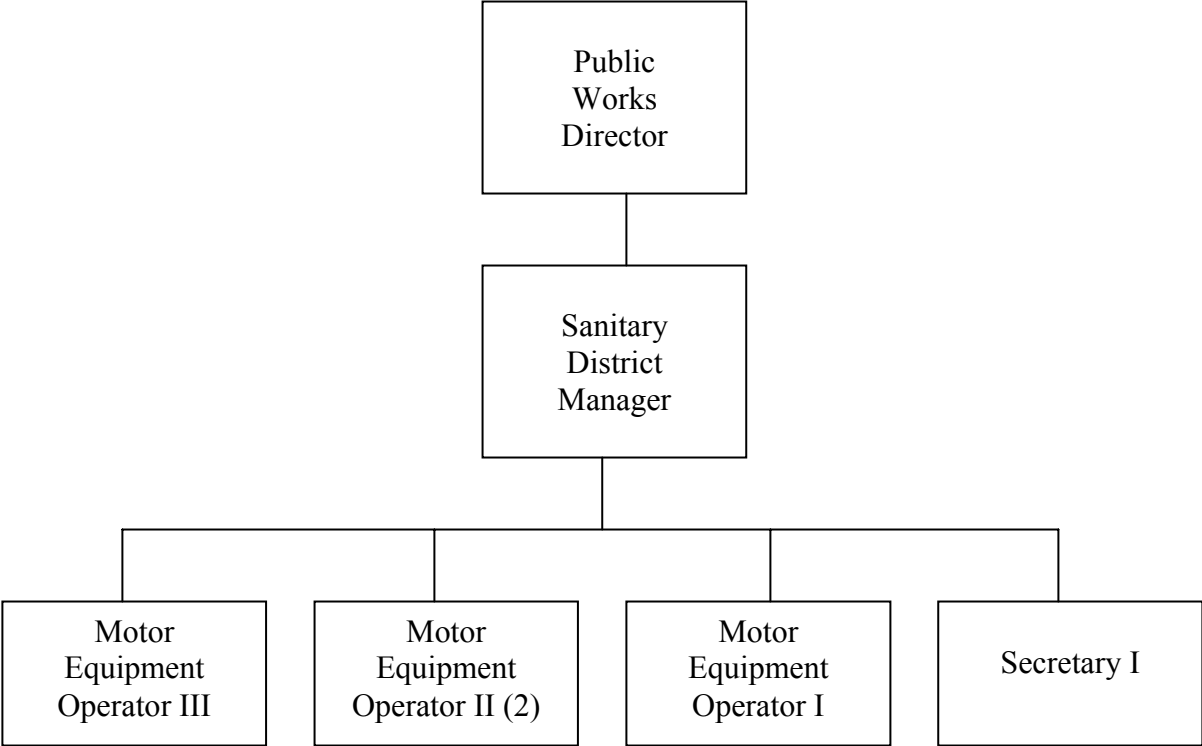
## PERFORMANCE INDICATORS:

	FY 2012 Actual	FY 2013 Budget	FY 2014 Budget
Cases Referred	433	--	--
Cases Closed – Successful	332	--	--
Community Service Hours Performed	13,778	--	--
Court Costs Paid	\$40,002	--	--
Restitution Paid	\$5,927	--	--
Client Supervision Days	122,061	--	--

## BUDGET SUMMARY:

	FY 2012 Actual	FY 2013 Approved Budget	FY 2013 Estimated Budget	FY 2014 Adopted Budget	Increase/Decrease FY 2013 App. To FY 2014 Amount	%
<b>Costs:</b>						
Personnel	233,451	0	0	0	0	0.00%
Operating	52,341	0	0	0	0	0.00%
Capital/Leases	49,061	0	0	0	0	0.00%
<b>TOTAL</b>	<b>334,853</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>Revenue:</b>						
Fees	60,431	0	0	0	0	0.00%
State/Federal	233,595	0	0	0	0	0.00%
Local	40,827	0	0	0	0	0.00%
<b>TOTAL</b>	<b>334,853</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
Full-time Positions	4	0	0	0	0	0.00%

# 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 has been established within the Sanitary District to make recommendations to the Board of Supervisors through the SSD Manager.

## GOALS:

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

## DEPARTMENTAL ACCOMPLISHMENTS:

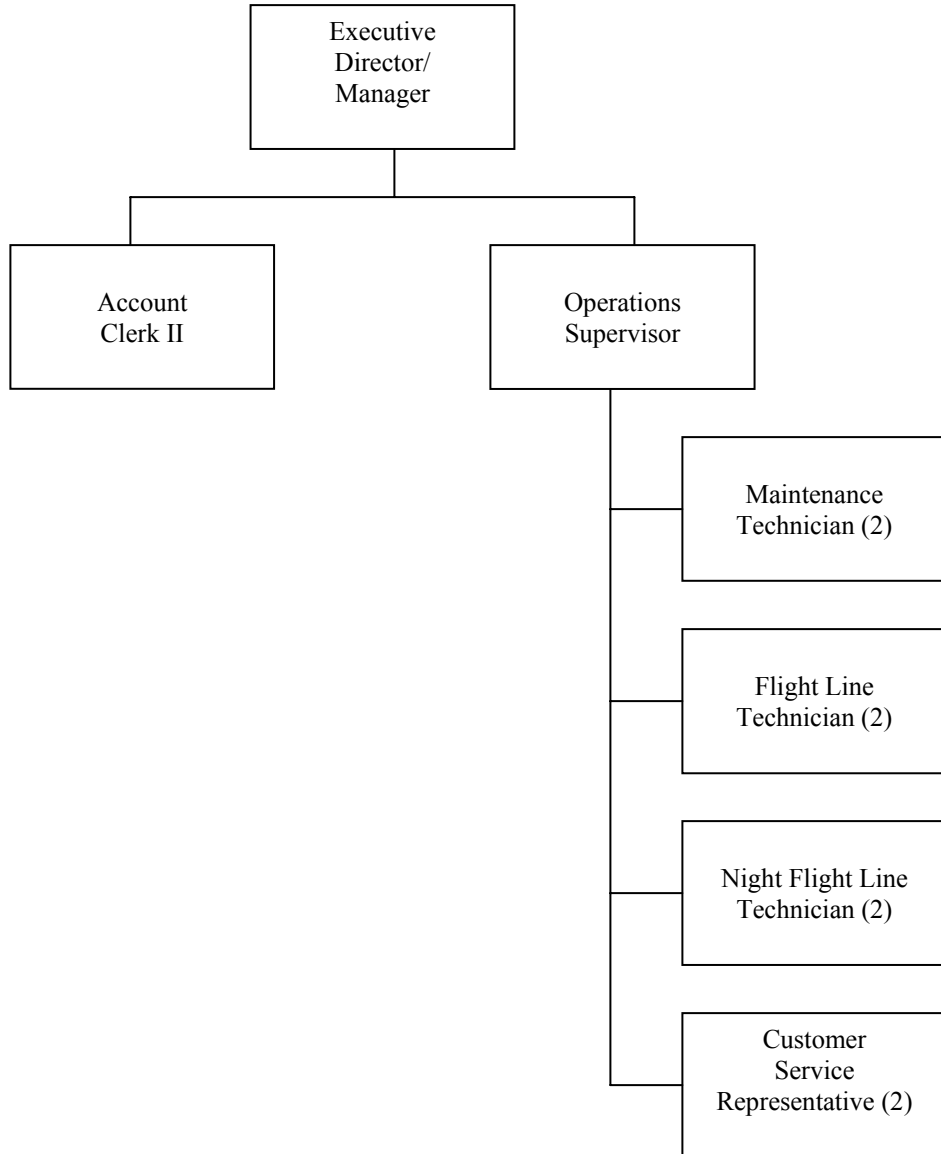
- During FY 11-12, staff has cut back trees, brush and intersections on 21 miles of roadway. The staff upgraded upgraded ditches and shoulders on the roadways. Also, 1,200 ft. culvert has been upgraded in various locations.
- Continued cutting dead trees along roadways to prevent trees from falling on roads or power lines.
- Cross-use of equipment and manpower between Frederick County and the sanitary district continues to be an asset.
- Seasonal help is hired to mow and trim the grounds to maintain the appearance the property owners have become accustomed to. Also maintained are two playgrounds, ball diamond, Cherokee Lake, two ponds, Swan Lake, and two Mail Houses.
- Staff monitors the level of the lake throughout the year and the area is mowed and seeded.
- Street signs and school bus shelters continue to be the biggest targets for the neighborhood vandals. The staff continues to fabricate and replace street signs.

## BUDGET SUMMARY:

	FY 2012 Actual	FY 2013 Approved Budget	FY 2013 Estimated Budget	<b>FY 2014 Adopted Budget</b>	Increase/Decrease FY 2013 App. To FY 2014	
					Amount	%
Costs:						
Personnel	317,580	331,888	336,204	<b>363,453</b>	31,565	9.51%
Operating	204,525	434,814	419,761	<b>483,097</b>	48,283	11.10%
Capital/Leases	0	0	111,657	<b>3,000</b>	3,000	100.00%
<b>TOTAL</b>	<b>522,105</b>	<b>766,702</b>	<b>867,622</b>	<b>849,550</b>	82,848	10.81%
Revenue:						
Fees	522,105	766,702	867,622	<b>849,550</b>	82,848	10.81%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>522,105</b>	<b>766,702</b>	<b>867,622</b>	<b>849,550</b>	82,848	10.81%
Full-time Positions	6	6	6	<b>6</b>	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 required 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, aircraft parking and storage, catering 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.
- To become self-sustaining in operations.
- 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 2012 Actual	FY 2013 Approved Budget	FY 2013 Estimated Budget	FY 2014 Adopted Budget	Increase/Decrease	
					FY 2013 App. To FY 2014 Amount	%
<b>Costs:</b>						
Personnel	534,180	607,447	560,688	<b>641,874</b>	34,427	5.67%
Operating	1,116,352	2,351,981	1,113,904	<b>1,468,664</b>	-883,317	-37.56%
Capital/Leases	182,738	200,300	182,484	<b>188,300</b>	-12,000	-5.99%
<b>TOTAL</b>	<b>1,833,270</b>	<b>3,159,728</b>	<b>1,857,076</b>	<b>2,298,838</b>	-860,890	-27.25%
<b>Revenue:</b>						
Fees	1,816,396	3,117,714	1,840,202	<b>2,218,554</b>	-899,160	-28.84%
State/Federal	0	25,140	0	<b>11,140</b>	-14,000	-55.69%
Local	16,874	16,874	16,874	<b>69,144</b>	52,270	309.77%
<b>TOTAL</b>	<b>1,833,270</b>	<b>3,159,728</b>	<b>1,857,076</b>	<b>2,298,838</b>	-860,890	-27.25%
 Full-time Positions	 11	 11	 11	 <b>11</b>	 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 2012 Actual	FY 2013 Approved Budget	FY 2013 Estimated Budget	<b>FY 2014 Adopted Budget</b>	Increase/Decrease	
					FY 2013 App. Amount	To FY 2014 %
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	0	0	0	0	0	0.00%
Capital/Leases	0	0	0	<b>1,120,326</b>	1,120,326	100.00%
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,120,326</b>	1,120,326	100.00%
Revenue:						
Fees	0	0	0	<b>773,099</b>	773,099	100.00%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	0	0	0	<b>347,227</b>	347,227	100.00%
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,120,326</b>	1,120,326	100.00%
Full-time Positions	0	0	0	<b>0</b>	0	0.00%

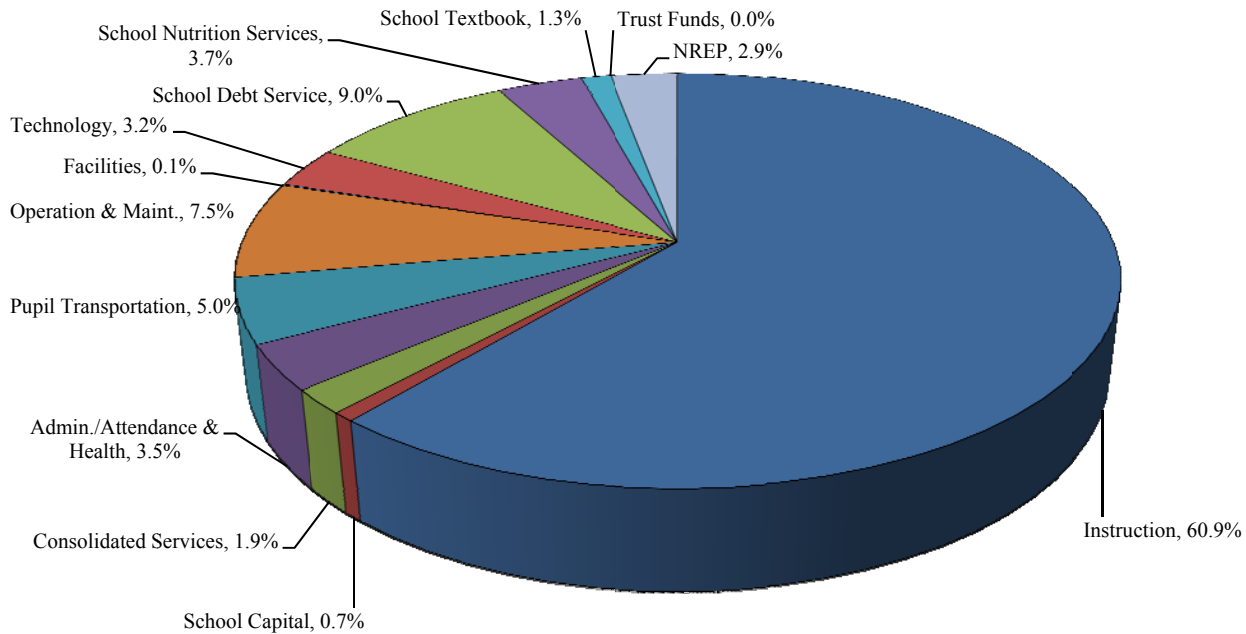
# School Funds



Millbrook High School  
Winchester, Virginia  
Opened in 2003

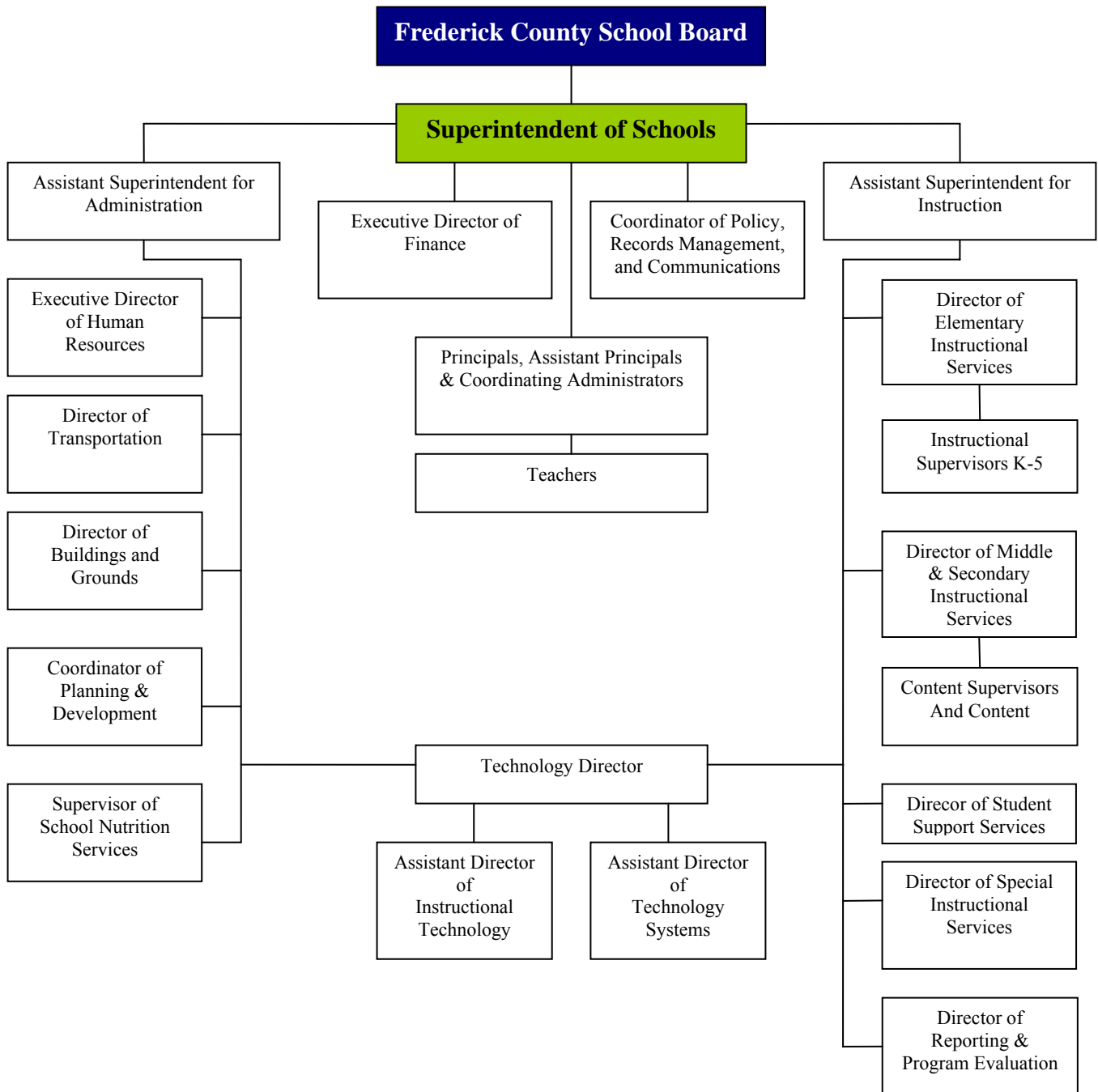
## Schools

	2012 Actual	2013 Budget	2014 Adopted Budget	Increase (Decrease) FY 2013 to FY 2014	
				Amount	%
Instruction	\$96,191,715	\$100,270,454	<b>\$101,465,070</b>	\$1,194,616	1.19%
Admin./Attendance & Health	5,244,038	5,661,380	<b>5,869,055</b>	207,675	3.67%
Pupil Transportation	7,828,017	7,970,607	<b>8,247,089</b>	276,482	3.47%
Operation & Maintenance	11,952,929	12,049,427	<b>12,411,165</b>	361,738	3.00%
Facilities	320,106	249,322	<b>200,411</b>	-48,911	-19.62%
Technology	5,666,486	5,284,108	<b>5,385,745</b>	101,637	1.92%
School Debt Service	15,305,262	14,923,651	<b>14,954,701</b>	31,050	0.21%
Transfers	0	421,700	<b>421,508</b>	-192	-0.05%
School Nutrition Services	4,513,780	6,774,851	<b>6,124,927</b>	-649,924	-9.59%
School Textbook	420,649	2,295,277	<b>2,158,429</b>	-136,848	-5.96%
Trust Funds	8,142	16,100	<b>16,100</b>	0	0.00%
School Capital Fund	316,869	367,115	<b>1,182,640</b>	815,525	222.14%
NREP Operating Fund	4,123,969	4,615,470	<b>4,819,862</b>	204,392	4.43%
NREP Textbook Fund	7,959	50,000	<b>50,000</b>	0	0.00%
Consolidated Services	0	0	<b>3,100,000</b>	3,100,000	100.00%
<b>SCHOOL FUNDS</b>	<b>\$151,899,921</b>	<b>\$160,949,462</b>	<b>\$166,406,702</b>	<b>\$5,457,240</b>	<b>3.39%</b>



# Frederick County Public Schools

## 2013-2014 Organizational Chart



# SCHOOL INSTRUCTION

## DESCRIPTION:

The department of instruction is the primary and most significant component of the school budget. In addition to the division superintendent, the program of instruction is directed by the assistant superintendent for instruction and supervisory staff, principals and assistant principals of the respective schools and teachers in the areas of elementary, middle school, high school and adult instruction. The department of instruction includes regular education, special education for students with disabilities, gifted and talented education and career and technical education. The largest number of personnel is employed and directed through the instructional department. 13,150 students are expected to be enrolled in the Frederick County Public Schools for FY 2014.

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

FY 2014 increased expenditures primarily include a division average 3.7% salary increase effective October 1, 2013. This is the first sustained salary increase since July 2008. The budget includes a 7% group health insurance increase for participating employees. The FY 2014 budget includes an increase of 9.5 full-time equivalent positions. These positions are classroom teachers and an instructional aide to address classroom needs. Further, 1.5 teaching ftes are included to offer a new Medical Health Sciences course to high school students. This new program is partially funded by Valley Health Systems and provides students an opportunity to pursue medical careers.

## 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:

- Apex Learning, an online instructional program in its second full year of implementation, has allowed approximately 200 students earn over 200 credits toward graduation. Over 50 seniors were able to earn credits that helped them graduate on time.
- Partnered with the University of Virginia in a Science, Technology, Engineering, and Math 21<sup>st</sup> Century Project, enabling select high school teachers to participate in professional development and advanced learning at no cost to FCPS.
- Implemented a creative textbook adoption solution through the adoption of Flexbooks for middle school science. Flexbooks are a free, digital textbook developed by leading scientists and researchers at major universities in the United States.
- Piloted READ180, a research-based reading program designed to provide intervention and support services to struggling readers.

## BUDGET SUMMARY:

	FY 2012 Actual	FY 2013 Approved Budget	FY 2013 Estimated Budget	<b>FY 2014 Adopted Budget</b>	Increase/Decrease FY 2013 App. To FY 2014	
					Amount	%
Costs:						
Personnel	87,141,139	91,273,421	92,654,176	<b>93,454,332</b>	2,180,911	2.39%
Operating	7,036,926	8,814,229	8,890,582	<b>7,832,185</b>	-982,044	-11.14%
Capital/Leases	410,768	182,804	227,919	<b>178,554</b>	-4,250	-2.32%
<b>TOTAL</b>	<b>94,588,833</b>	<b>100,270,454</b>	<b>101,772,677</b>	<b>101,465,070</b>	1,194,616	1.19%
Revenue:						
Fees	473,368	647,564	600,017	<b>712,821</b>	65,257	10.08%
State/Federal	56,698,389	58,763,832	58,722,651	<b>58,664,104</b>	-99,728	-0.17%
Local	38,921,848	40,859,057	42,450,009	<b>42,088,145</b>	1,229,088	3.01%
<b>TOTAL</b>	<b>96,093,605</b>	<b>100,270,454</b>	<b>101,772,677</b>	<b>101,465,070</b>	1,194,616	1.19%
Full-time Positions	1,442.0	1,416.5	1,424.3	<b>1,433.8</b>	17.3	-1.57%

# 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. Virginia School Laws states that the school board is to establish policy, employ a division superintendent, approve expenditures, approve personnel and supervise the overall operation of the public schools through the office of the division superintendent. The division superintendent is charged by state 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. The division superintendent and staff are charged with the responsibility of planning, human resources, finance, information services and supervising the construction or renovation of school facilities.

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 2014 increased expenditures primarily include a division 3.7% average salary increase for staff effective October 1, 2013. This is the first sustained salary increase since July 2008. The budget also includes a 7% group health insurance increase for participating employees. The additional position provides coordination of the school division's records center.

## GOALS:

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

## CURRENT ACCOMPLISHMENTS:

- Restructured the Human Resources Department into teams related to functional areas providing cross training and more comprehensive customer support.
- Launched the FCPS Season of Celebration and Success to allow students, staff, and members of the community the opportunity to share their celebrations and success stories at the conclusion of the school year.

## BUDGET SUMMARY:

	FY 2012 Actual	FY 2013 Approved Budget	FY 2013 Estimated Budget	<b>FY 2014 Adopted Budget</b>	Increase/Decrease FY 2013 App. To FY 2014	
					Amount	%
Costs:						
Personnel	4,918,578	5,254,452	5,385,912	<b>5,458,289</b>	203,837	3.88%
Operating	313,380	388,428	381,240	<b>392,266</b>	3,838	0.99%
Capital/Leases	7,742	18,500	30,775	<b>18,500</b>	0	0.00%
<b>TOTAL</b>	<b>5,239,700</b>	<b>5,661,380</b>	<b>5,797,927</b>	<b>5,869,055</b>	207,675	3.67%
Revenue:						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	2,153,064	2,376,459	2,391,312	<b>2,431,330</b>	54,871	2.31%
Local	3,169,992	3,284,922	3,406,615	<b>3,437,725</b>	152,803	4.65%
<b>TOTAL</b>	<b>5,323,056</b>	<b>5,661,380</b>	<b>5,797,927</b>	<b>5,869,055</b>	207,675	3.67%
Full-time Positions	66.4	66.4	66.3	<b>67.1</b>	0.7	1.05%



# 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 2014 increased expenditures primarily include a division 3.7% average salary increase for staff effective October 1, 2013. This is the first sustained salary increase since July 2008. The budget also includes a 7% group health insurance increase for participating employees. This budget does not include funds to replavce aging school buses.

## GOALS:

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

## CURRENT ACCOMPLISHMENTS:

- Bus fleet amassed almost 2.4 million miles over the year, traveling an average of more than 12,800 miles per day, completing more than 700 routes with 172 routed regular and special education school buses.
- Opened a new transportation facility located on Route 522 South in Winchester.

## BUDGET SUMMARY:

	FY 2012 Actual	FY 2013 Approved Budget	FY 2013 Estimated Budget	<b>FY 2014 Adopted Budget</b>	Increase/Decrease FY 2013 App. To FY 2014	
					Amount	%
Costs:						
Personnel	5,965,149	5,566,446	5,690,916	<b>5,703,292</b>	136,846	2.46%
Operating	1,358,449	2,404,161	2,289,255	<b>2,543,798</b>	139,637	5.81%
Capital/Leases	503,371	0	12,000	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>7,826,969</b>	<b>7,970,607</b>	<b>7,992,171</b>	<b>8,247,089</b>	276,482	3.47%
Revenue:						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	3,216,208	3,345,795	3,296,311	<b>3,416,461</b>	70,666	2.11%
Local	4,735,277	4,624,812	4,695,860	<b>4,830,628</b>	205,816	4.45%
<b>TOTAL</b>	<b>7,951,485</b>	<b>7,970,607</b>	<b>7,992,171</b>	<b>8,247,089</b>	276,482	3.47%
Full-time Positions	214	204	204	<b>204</b>	0	0.00%

# 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 million square feet. Daily cleaning, as well as the preventative maintenance and repair of the mechanical systems, the environmental systems, the structural design and grounds are included in this section.

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

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

FY 2014 increased expenditures primarily include a division 3.7% average salary increase for staff effective October 1, 2013. This is the first sustained salary increase since July 2008. The budget also includes a 7% group health insurance increase for participating employees. Full-time equivalent positions increased by two due to an additional grounds maintenance technician and the reclassification of a clerical position from the facilities expenditure function.

## GOALS:

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

## CURRENT ACCOMPLISHMENTS:

- Implemented energy efficiency initiatives at several schools providing current and future cost savings opportunities.

## BUDGET SUMMARY:

	FY 2012 Actual	FY 2013 Approved Budget	FY 2013 Estimated Budget	<b>FY 2014 Adopted Budget</b>	Increase/Decrease FY 2013 App. To FY 2014	
					Amount	%
Costs:						
Personnel	5,973,822	6,028,613	6,253,831	<b>6,312,951</b>	284,338	4.72%
Operating	4,956,255	5,878,614	5,647,007	<b>5,955,483</b>	76,869	1.31%
Capital/Leases	267,684	142,200	567,184	<b>142,731</b>	531	0.37%
<b>TOTAL</b>	<b>11,197,761</b>	<b>12,049,427</b>	<b>12,468,021</b>	<b>12,411,165</b>	<b>361,738</b>	<b>3.00%</b>
Revenue:						
Fees	586,906	624,756	595,298	<b>592,390</b>	-32,366	-5.18%
State/Federal	4,601,312	5,057,948	5,142,343	<b>5,141,481</b>	83,533	1.65%
Local	6,187,683	6,366,723	6,730,381	<b>6,677,294</b>	310,571	4.88%
<b>TOTAL</b>	<b>11,375,901</b>	<b>12,049,427</b>	<b>12,468,021</b>	<b>12,411,165</b>	<b>361,738</b>	<b>3.00%</b>
Full-time Positions	124.4	119.0	120.0	<b>121.0</b>	2	1.68%

# 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 2014 increased expenditures primarily include a division 3.7% average salary increase for staff effective October 1, 2013. This is the first sustained salary increase since July 2008. The budget also includes a 7% group health insurance increase for participating employees. The decreased personnel cost reflects a clerical position reclassification to the operations and maintenance expenditure function and elimination of funds for severance payment.

## GOALS:

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

## BUDGET SUMMARY:

	FY 2012 Actual	FY 2013 Approved Budget	FY 2013 Estimated Budget	<b>FY 2014 Adopted Budget</b>	Increase/Decrease FY 2013 App. To FY 2014	
					Amount	%
<b>Costs:</b>						
Personnel	273,835	154,322	93,745	<b>62,911</b>	-91,411	-59.23%
Operating	122,796	95,000	91,887	<b>137,500</b>	42,500	44.74%
Capital/Leases	8,435	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>405,066</b>	<b>249,322</b>	<b>185,632</b>	<b>200,411</b>	-48,911	-19.62%
<b>Revenue:</b>						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	166,447	104,657	76,563	<b>83,023</b>	-21,634	-20.67%
Local	245,063	144,665	109,069	<b>117,388</b>	-27,277	-18.86%
<b>TOTAL</b>	<b>411,510</b>	<b>249,322</b>	<b>185,632</b>	<b>200,411</b>	-48,911	-19.62%
Full-time Positions	2.5	1.5	0.5	<b>0.5</b>	-1	-66.67%

# TECHNOLOGY

## DESCRIPTION:

The 2008 General Assembly enacted a law for school divisions to report expenditures by a new classification called Technology effective July 1, 2008 (fiscal year 2009). This 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. Prior to FY 2009, technology-related expenditures were reported under the functions of instruction and administration.

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

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

FY 2014 increased expenditures primarily include a division 3.7% average salary increase for staff effective October 1, 2013. This is the first sustained salary increase since July 2008. The budget also includes a 7% group health insurance increase for participating employees. Position reductions include the elimination of a computer technician and the reduction in computer programming hours. This budget does not provide restoration funds from prior year reductions.

## GOALS:

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

## BUDGET SUMMARY:

	FY 2012 Actual	FY 2013 Approved Budget	FY 2013 Estimated Budget	<b>FY 2014 Adopted Budget</b>	Increase/Decrease	
					FY 2013 App. To FY 2014 Amount	%
<b>Costs:</b>						
Personnel	3,495,697	3,713,935	3,810,010	<b>3,786,796</b>	72,861	1.96%
Operating	997,438	556,513	822,001	<b>558,225</b>	1,712	0.31%
Capital/Leases	998,243	1,013,660	971,761	<b>1,040,724</b>	27,064	2.67%
<b>TOTAL</b>	<b>5,491,378</b>	<b>5,284,108</b>	<b>5,603,772</b>	<b>5,385,745</b>	101,637	1.92%
<b>Revenue:</b>						
Fees	6,050	0	3,375	<b>0</b>	0	0.00%
State/Federal	2,256,482	2,218,092	2,311,234	<b>2,231,113</b>	13,021	0.59%
Local	3,316,206	3,066,016	3,289,163	<b>3,154,632</b>	88,616	2.89%
<b>TOTAL</b>	<b>5,578,738</b>	<b>5,284,108</b>	<b>5,603,772</b>	<b>5,385,745</b>	101,637	1.92%
Full-time Positions	43.6	43.6	43.6	<b>42.3</b>	-1.3	-2.98%

# 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 Supplemental Retirement System Bonds, 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.

An interest credit from refinancing and reduced principal payments allowed for level funding from the county government and also provided funds for transfer to the School Capital Projects Fund and the School Operating Fund.

## GOALS:

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

## BUDGET SUMMARY:

	FY 2012 Actual	FY 2013 Approved Budget	FY 2013 Estimated Budget	FY 2014 Adopted Budget	Increase/Decrease FY 2013 App. To FY 2014	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	14,822,682	14,923,651	14,923,651	<b>14,954,701</b>	31,050	0.21%
Capital/Leases		0	0	0	0	0.00%
<b>TOTAL</b>	<b>14,822,682</b>	<b>14,923,651</b>	<b>14,923,651</b>	<b>14,954,701</b>	31,050	0.21%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	137,181	297,500	297,500	<b>297,500</b>	0	0.00%
Local	14,626,151	14,626,151	14,626,151	<b>14,657,201</b>	31,050	0.21%
<b>TOTAL</b>	<b>14,763,332</b>	<b>14,923,651</b>	<b>14,923,651</b>	<b>14,954,701</b>	31,050	0.21%
Full-time Positions	0	0	0	0	0	0.00%

# TRANSFERS - SCHOOLS

## DESCRIPTION:

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

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

## GOALS:

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

## BUDGET SUMMARY:

	FY 2012 Actual	FY 2013 Approved Budget	FY 2013 Estimated Budget	FY 2014 Adopted Budget	Increase/Decrease FY 2013 App. To FY 2014	
					Amount	%
Costs:						
Personnel	0	0	0	<b>0</b>	0	0.00%
Operating	201,364	421,700	502,436	<b>421,508</b>	-192	-0.05%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>201,364</b>	<b>421,700</b>	<b>502,436</b>	<b>421,508</b>	-192	-0.05%
Revenue:						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	201,364	421,700	502,436	<b>421,508</b>	-192	-0.05%
<b>TOTAL</b>	<b>201,364</b>	<b>421,700</b>	<b>502,436</b>	<b>421,508</b>	-192	-0.05%
Full-time Positions	0	0	0	<b>0</b>	0	0.00%

# SCHOOL NUTRITION SERVICES

## DESCRIPTION:

The County public school system operates a school food service that provides approximately 1.7 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 assistant superintendent of administration.

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

For FY 2014, there is a \$0.10 increase to all full lunch meal prices. Increased personnel costs are due to a division average 3.7% salary increase for staff. This is the first sustained salary increase since July 2008. The budget also includes a 7% group health insurance increase for participating staff.

## GOALS:

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

## CURRENT ACCOMPLISHMENTS:

- Served about 1.7 million meals including breakfasts and lunches.

## BUDGET SUMMARY:

	FY 2012 Actual	FY 2013 Approved Budget	FY 2013 Estimated Budget	<b>FY 2014 Adopted Budget</b>	Increase/Decrease FY 2013 App. To FY 2014	
					Amount	%
Costs:						
Personnel	2,357,259	2,569,305	2,569,305	<b>2,590,195</b>	20,890	0.81%
Operating	2,462,846	2,471,450	2,472,680	<b>2,783,303</b>	311,853	12.62%
Capital/Leases	25,982	1,734,096	1,732,866	<b>751,429</b>	-982,667	-56.67%
<b>TOTAL</b>	<b>4,846,087</b>	<b>6,774,851</b>	<b>6,774,851</b>	<b>6,124,927</b>	<b>-649,924</b>	<b>-9.59%</b>
Revenue:						
Fees	2,547,326	2,795,230	2,795,230	<b>2,491,603</b>	-303,627	-10.86%
State/Federal	2,260,468	2,321,514	2,321,514	<b>2,517,384</b>	195,870	8.44%
Local	0	1,658,107	1,658,107	<b>1,115,940</b>	-542,167	-32.70%
<b>TOTAL</b>	<b>4,807,794</b>	<b>6,774,851</b>	<b>6,774,851</b>	<b>6,124,927</b>	<b>-649,924</b>	<b>-9.59%</b>
Full-time Positions	96.8	96.8	96.9	<b>96.9</b>	-0.6	0.10%

# 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 2014 include reading and language arts for grades Kindergarten through 5 and AP World History for two high schools.

---

## GOALS:

- To provide textbooks to all students.

---

## BUDGET SUMMARY:

	FY 2012 Actual	FY 2013 Approved Budget	FY 2013 Estimated Budget	<b>FY 2014 Adopted Budget</b>	Increase/Decrease FY 2013 App. To FY 2014	
					Amount	%
Costs:						
Personnel	25,462	26,929	26,929	<b>29,420</b>	2,491	9.25%
Operating	803,147	2,268,348	2,280,923	<b>2,129,009</b>	-139,339	-6.14%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>828,609</b>	<b>2,295,277</b>	<b>2,307,852</b>	<b>2,158,429</b>	-136,848	-5.96%
Revenue:						
Fees	10,218	26,500	26,500	<b>11,500</b>	-15,000	-56.60%
State/Federal	324,073	749,365	749,365	<b>749,021</b>	-344	-0.05%
Local	201,391	1,519,412	1,531,988	<b>1,397,908</b>	-121,504	-8.00%
<b>TOTAL</b>	<b>535,682</b>	<b>2,295,277</b>	<b>2,307,853</b>	<b>2,158,429</b>	-136,848	-5.96%
Full-time Positions	0.5	0.5	0.5	<b>0.5</b>	0.0	0.00%



# SCHOOL TRUST FUNDS

## DESCRIPTION:

The Frederick County School Board, as trustee of the Harriet S. Sides Trust Fund, provides free textbooks to needy children.

The Frederick County School Board, as trustee of the Olin Larrick Trust Fund established in 1932, provides a scholarship award periodically for a deserving Middletown student who is graduating from high school.

The Frederick County School Board, as trustee of the Armstrong Trust Fund established in 1980, provides college scholarship awards for a deserving student graduating from high school.

## GOALS:

- To provide textbooks for school to needy children of Frederick County.
- To provide an incentive upon graduation for a high school student residing in Middletown.

## BUDGET SUMMARY:

	FY 2012 Actual	FY 2013 Approved Budget	FY 2013 Estimated Budget	<b>FY 2014 Adopted Budget</b>	Increase/Decrease FY 2013 App. To FY 2014	
					Amount	%
Costs:						
Personnel	0	0	0	<b>0</b>	0	0.00%
Operating	11,246	16,100	16,100	<b>16,100</b>	0	0.00%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>11,246</b>	<b>16,100</b>	<b>16,100</b>	<b>16,100</b>	0	0.00%
Revenue:						
Fees	-2,090	16,100	16,100	<b>16,100</b>	0	0.00%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>-2,090</b>	<b>16,100</b>	<b>16,100</b>	<b>16,100</b>	0	0.00%
Full-time Positions	0	0	0	<b>0</b>	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 2014 increased expenditures primarily include a division 3.7% average salary increase for staff effective October 1, 2013. This is the first sustained salary increase since July 2008. The budget also includes a 7% group health insurance increase for participating employees. Staffing is increased by an additional Autism Instructional Aide.

## GOALS:

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

## BUDGET SUMMARY:

	FY 2012 Actual	FY 2013 Approved Budget	FY 2013 Estimated Budget	<b>FY 2014 Adopted Budget</b>	Increase/Decrease FY 2013 App. To FY 2014	
					Amount	%
<b>Costs:</b>						
Personnel	3,038,766	3,491,910	3,246,365	<b>3,533,530</b>	41,620	1.19%
Operating	940,383	849,445	1,082,099	<b>906,694</b>	57,249	6.74%
Capital/Leases	38,612	274,115	287,005	<b>379,638</b>	105,523	38.50%
<b>TOTAL</b>	<b>4,017,761</b>	<b>4,615,470</b>	<b>4,615,470</b>	<b>4,819,862</b>	<b>204,392</b>	<b>4.43%</b>
<b>Revenue:</b>						
Fees	3,915,731	4,369,426	4,369,426	<b>4,483,295</b>	113,869	2.61%
State/Federal	26,000	26,000	26,000	<b>26,000</b>	0	0.00%
Local	0	220,044	220,044	<b>310,567</b>	90,523	41.14%
<b>TOTAL</b>	<b>3,941,731</b>	<b>4,615,470</b>	<b>4,615,470</b>	<b>4,819,862</b>	<b>204,392</b>	<b>4.43%</b>
Full-time Positions	65.4	65.4	66.4	<b>66.4</b>	1	1.53%

# 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 2012 Actual	FY 2013 Approved Budget	FY 2013 Estimated Budget	<b>FY 2014 Adopted Budget</b>	Increase/Decrease FY 2013 App. To FY 2014	
					Amount	%
Costs:						
Personnel	0	0	0	<b>0</b>	0	0.00%
Operating	25,908	50,000	50,000	<b>50,000</b>	0	0.00%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>25,908</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	0	0.00%
Revenue:						
Fees	130	0	0	<b>0</b>	0	0.00%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	10,000	50,000	50,000	<b>50,000</b>	0	0.00%
<b>TOTAL</b>	<b>10,130</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	0	0.00%
Full-time Positions	0	0	0	<b>0</b>	0	0.00%

# CONSOLIDATED SERVICES FUND

## DESCRIPTION:

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

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

## 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 2012 Actual	FY 2013 Approved Budget	FY 2013 Estimated Budget	<b>FY 2014 Adopted Budget</b>	Increase/Decrease FY 2013 App. To FY 2014	
					Amount	%
<b>Costs:</b>						
Personnel	0	0	853,051	<b>894,061</b>	894,061	100.00%
Operating	14,792	0	1,846,949	<b>2,205,939</b>	2,205,939	100.00%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>14,792</b>	<b>0</b>	<b>2,700,000</b>	<b>3,100,000</b>	3,100,000	100.00%
<b>Revenue:</b>						
Fees	14,792	0	2,700,000	<b>3,100,000</b>	3,100,000	100.00%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>14,792</b>	<b>0</b>	<b>2,700,000</b>	<b>3,100,000</b>	3,100,000	100.00%
 Full-time Positions	 0	 0	 14.4	 <b>14.4</b>	 14.4	 100.00%

# Capital Funds



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

**CAPITAL IMPROVEMENT PLAN  
FREDERICK COUNTY  
2013-2014**

The Code of Virginia assigns the responsibility for preparation of plans for capital outlays to the local planning commission. The Capital Improvements Plan (CIP) consists of a schedule for major capital expenditures for the county for the ensuing five years. The CIP consists of a separate document that was adopted by the Board of Supervisors on January 23, 2013.

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 Policy 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. When the CIP is adopted, it becomes a component of the Comprehensive Plan. Frederick County approved the 2030 Comprehensive Plan on July 3, 2011.

The Capital Improvements Plan is strictly advisory. It is possible that particular projects may not be funded during the year that is indicated in the CIP. The CIP is considered the first step towards the project, while the budget is considered the last obstacle before construction.

Transportation projects are included in the CIP. The inclusion of transportation projects to the CIP is in no way an indication that Frederick County will be independently undertaking these projects. Funding projects will continue to come from a combination of state and federal funds, developer contributions, and revenue sharing.

**Impact of the Capital Program on the Operating Budget:** The Capital Program has three direct impacts on the Operating Budget. The primary impact is in the Debt Service accounts. The greatest part of the county's capital improvement costs have been funded through the issuance of General Obligation Bonds, which generally are repaid over a period of twenty years. The only debt of this nature is funding for the construction of schools.

The second impact of the Capital Program upon the Operating Budget is in the Cash Capital account. Cash Capital is the appropriation of General Fund monies to fund capital improvement projects. Financing capital projects on a pay-as-you-go basis minimizes the need for issuing bonds and substantially reduces current and future debt service costs.

The third and final impact of the CIP on the Operating Budget arises when the CIP project is completed and the county must operate and maintain the new facility. In some instances, the costs are absorbed within the current budget of the department(s) providing the service. In other instances, such as the opening of a new school, direct operating and maintenance costs, as well as increases in the staff must be budgeted on an ongoing basis.

The Capital Improvements Plan developed by the Comprehensive Plans and Programs Subcommittee is presented on the following page.

**FREDERICK COUNTY, VIRGINIA  
CAPITAL IMPROVEMENTS PLAN**

	2013-14	2014-15	2015-16	2016-17	2017-18	2018+	County Contrib.	Total Cost
<b>Public Schools</b>								
Replacement Frederick County Middle	4,101,640	15,646,480	16,654,680	2,527,200			38,930,000	38,930,000
Fourth High School	64,140,000						64,140,000	64,140,000
R. E. Aylor Middle Addition & Renovation	21,992,491						21,992,491	21,992,491
James Wood High Renovation	TBD						TBD	TBD
Sherando High Parking & Ball Field Renov	TBD						TBD	TBD
Apple Pie Elem. Phase 2 Renovation	7,002,659						7,002,659	7,002,659
FCPS Admin. Office Exp./Renovation	TBD						TBD	TBD
Bass Hoover Elem. Phase 2 Renovation	8,322,118						8,322,118	8,322,118
Indian Hollow Elem. Add. & Renovation	TBD						TBD	TBD
Elementary School #12	23,475,000						23,475,000	23,475,000
Fifth Middle School	38,930,000						38,930,000	38,930,000
Elementary School #13	23,475,000						23,475,000	23,475,000
<b>Total Public Schools</b>	191,438,908						226,267,268	226,267,268
<b>Parks and Recreation</b>								
Baseball Field Lighting Upgrade	1,300,000						1,300,000	1,300,000
Fleet Trip Vehicles	290,000						290,000	290,000
Water Slide/Spray Ground	1,251,208						1,251,208	1,251,208
Indoor Aquatic Facility	15,163,000						15,163,000	15,163,000
Access Road w/Parking/Trails	1,540,626						1,540,626	1,540,626
Abrams Creek Greenway Trail		1,252,558					1,252,558	1,252,558
Park Land Eastern Frederick County		4,490,510					4,490,510	4,490,510
Park Land Western Frederick County		3,367,728					3,367,728	3,367,728
Softball Complex		671,062					671,062	671,062
Soccer/Multi Use Fields			1,121,998				1,121,998	1,121,998
Maintenance Compound			374,310				374,310	374,310
Open Play Areas			478,565				478,565	478,565
Lake/Trails/Parking – 2 Fields			1,360,610				1,360,510	1,360,510
Skateboard Park			513,089				513,089	513,089
Tennis/Basketball Complex				526,355			526,355	526,355
Picnic Areas				804,243			804,243	804,243
Shelter Stage				508,402			508,402	508,402
Multi-Generational Center				8,802,605			8,802,605	8,802,605
Community Parks (5)					2,694,306		2,694,306	2,694,306
Neighborhood Parks (3)					447,928		447,928	447,928
District Parks (Northeast & Southwest)					7,858,238		7,858,238	7,858,238
<b>Total Parks and Recreation</b>	19,544,834						54,817,341	54,817,341
<b>Regional Library</b>								
Bowman Parking Lot/Sidewalk Phase 2	42,880						42,880	42,880
Gainesboro Branch		210,617	1,812,158	256,500			2,279,275	2,279,275
Senseny/Greenwood Branch							TBD	TBD
Route 522 Branch							TBD	TBD
<b>Total Regional Library</b>	42,880						2,322,155	2,322,155
<b>Transportation</b>								
Route 37 Engineering & Cons. (E)	300,000,000						300,000,000	300,000,000
I-81 Exit 310 Improvements (E)					30,000,000		30,000,000	30,000,000
I-81 Exit 307 Relocation (E)					60,000,000		60,000,000	60,000,000
East Tevis Street Extension					2,600,000		2,600,000	2,600,000
Route 277 Widening & Safety Improve. (E)					40,000,000		40,000,000	40,000,000
Warrior Drive Extension (E)					23,200,000		23,200,000	23,200,000
Channing Drive Extension (E)					20,600,000		20,600,000	20,600,000
Widening of Route 11 North (E)					47,800,000		47,800,000	47,800,000
Brucetown/Hopewell Realignment (E)					3,000,000		3,000,000	3,000,000
Senseny Road Widening (E)					22,800,000		22,800,000	22,800,000
Inverlee Way (E)					10,200,000		10,200,000	10,200,000
Fox Drive (E)					250,000		250,000	250,000
Rennaisance Drive (E)					2,000,000		2,000,000	2,000,000
Senseny Road Bike & Pedestrian (E)					2,000,000		2,000,000	2,000,000
Eastern Road Plan Improvements						TBD	TBD	TBD
<b>Total Transportation</b>	300,000,000						562,450,000	562,450,000
<b>Winchester Airport</b>								
Maintenance Facility (A,B)	550,000							550,000
Taxiway "A" Relocation (A,B)	3,884,210		200,000	4,650,000	5,550,000			14,284,210
Land Parcel 64B-A51 (A,B)	275,000							275,000
Land Parcel 64B-A-40 (A,B)	175,000							175,000
Land Parcel 64-A-70 (A,B)	225,000							225,000
Land Parcel 64-A-71 (A,B)	225,000							225,000
Land Parcel 64-A-69 (A,B)		235,000						235,000
Land Parcel 64-A-66 (A,B)		268,000						268,000
Land Parcels 64-A-67 (A,B)		268,000						268,000

	2013-14	2014-15	2015-16	2016-17	2017-18	2018+	County Contrib.	Total Cost
Land Parcel 64-A-64 (A,B)		250,000						250,000
New General Aviation Terminal (A,B)		2,500,000						2,500,000
New Terminal Parking Lot (A,B)		650,000						650,000
Land Parcel 64-A-63 (A,B)			250,000					250,000
Land Parcel 64-A-60 (A,B)			300,000					300,000
Land Parcel 64-A-59 (A,B)			300,000					300,000
Land Parcel 64-A-52 (A,B)			300,000					300,000
Land Parcel 64-A-50 (A,B)			300,000					300,000
Land Parcel 64-A-49 (A,B)			250,000					250,000
Land Parcel 64-A-47 (A,B)			300,000					300,000
Fuel Storage Facility (A,B)				1,000,000				1,000,000
<b>Total Winchester Airport</b>	5,334,210							22,905,210
<b>County Administration</b>								
Albin Citizens Center	12,000	362,850					374,850	374,850
Relocation/Expansion Gore Site		12,000	210,350				222,350	222,350
General Gov. Capital Expenditures (E)	200,000	200,000	200,000	200,000	200,000	1,000,000	1,000,000	1,000,000
<b>Total County Administration</b>	212,000							1,597,200
<b>Fire and Rescue</b>								
Fire & Rescue Station #22	400,000	1,500,000	1,500,000			3,400,000	3,400,000	3,400,000
Fire & Rescue Station #22 Apparatus		100,000	805,000			905,000	905,000	905,000
Fire & Rescue Station #23		550,000	2,150,000	1,000,000			3,700,000	3,700,000
Regional Training Center	75,000	100,000	1,250,000	10,000,000	19,750,000		31,175,000	31,175,000
Fire & Rescue Station #24		250,000	3,500,000				3,750,000	3,750,000
Station #15 (Round Hill) Relocation	494,000	3,787,696					4,281,696	4,281,696
Station #13 (Clear Brook) Relocation	33,000	88,000	4,275,000				4,396,000	4,396,000
<b>Total Fire and Rescue</b>	1,202,000						52,607,696	52,607,696
<b>Fire &amp; Rescue Company Capital</b>								
Fire & Rescue Capital Equipment (E)	200,000	200,000	200,000	200,000	200,000	1,000,000	1,000,000	1,000,000
Ambulance Replacement – Greenwood (C)						150,000	150,000	150,000
Apparatus Ventilation System-Greenwood						100,000	100,000	100,000
North Mountain Building Expansion						314,766	314,766	314,766
<b>Total Company Capital Requests</b>	200,000						564,766	1,564,766
<b>Total</b>	518,139,598							<b>923,531,936</b>
A = Partial funding from VA Dept. of Aviation B = Partial funding from FAA C = Partial funding from private donations D = Funding goes beyond displayed 5 years E = Partial funding anticipated through development & revenue sources								

A brief description of the items included on the above chart for FY 2013-2014 are presented as follows:

**Replacement of Frederick County Middle School:** Frederick County Middle School opened in 1965. The school contains 96,701 square feet and has a program capacity of 730 students. Currently, the building serves grades 6-8. The building is in passable condition; however, there are several major areas of concern. The replacement Frederick County Middle School (FCMS) project will have a program capacity of 850 students and will serve grades 6-8. It will have a floor of approximately 166,000 square feet and have land acreage of approximately 35 acres. This project could be located in the western part of Frederick County between Route 50 west and Route 522 north or in the eastern part of Frederick County between Snowden Bridge and Route 50. The replacement FCMS is listed as a priority project due to the near-term need to renovate the current FCMS, including major infrastructure and items dealing with ADA compliance. Further, replacement is the best option because of concern for the best building configuration for the delivery of instruction and the location of the facility.

**Fourth High School:** The fourth high school project will have a program capacity of 1,250 students and serve grades 9-12. The location of this project has been added to the Comprehensive Plan's Capital Project Map for the east side of Frederick County, centered on Route 522. The facility will have a floor area of approximately 254,000 square feet and be located on approximately 80 acres of land. This project will address expected growth in high school student enrollment in the school division over the next several years. It is projected that enrollment in the high schools by the fall of 2016 will be 4,252. Based on this projection, it is necessary to construct the fourth high school in Frederick County to open in that time frame.

**Robert E. Aylor Middle School Renovation:** Robert E. Aylor Middle School opened in 1969 and has served as a middle school since that time. The school contains 113,643 square feet and has a program capacity of 850 students.



Currently, the building serves grades 6-8. The building is in good condition; however, several major areas need to be addressed in a renovation. Major areas of this renovation project include the following: additional classroom and storage space, complete replacement of fire alarm and communication systems, roof replacement, upgrade of electrical and plumbing, and complete replacement of mechanical systems. Other areas to be addressed are security, repaving of asphalted areas, and the installation of an emergency system. Robert E. Aylor Middle School is close to 44 years of age and renovations are needed to a number of different areas to ensure economic and efficient operation of the school for years to come.

**James Wood High School Renovation:** James Wood High School opened in 1980 and has served as a high school since that time. The school contains 234,095 square feet and has a program capacity of 1,400 students. The building is in good condition; however, several major areas need to be addressed in a renovation. Major areas to be included in this renovation project are increased electrical service and distribution to support technology, technology cabling, hardware and its installation, upgrade of plumbing and mechanical systems, and modification of instructional areas to support instructional delivery.

**Sherando High School Parking Lot and Softball Field Improvements:** This project is being undertaken to address several traffic safety concerns identified at Sherando High School over the years. Concerns exist for pedestrians, school buses, student drivers, parents, and staff. Rearrangement of the site and the flow of traffic on the site is necessary to address these needs. Transportation safety concerns exist on the school site at Sherando High School during arrival and dismissal. The students, parents, and the staff are exposed to these safety concerns on a daily basis. The flow of traffic at arrival is so slow that vehicles back up a significant distance. For the softball field, Sherando does not have a softball field onsite, instead using a softball field in neighboring Sherando Park.

**Apple Pie Ridge Elementary School Phase 2 Renovations:** Currently, the building serves grades K-5. The building is in good condition, however, several major areas need to be addressed. These items will be addressed in two phases. The first phase, kindergarten renovation, was completed last summer. In the second phase, a renovation of the remaining facility will be completed. Several of the major issues to be addressed in this renovation include open classroom space, ADA compliance, energy conservation, security, and upgrades of fire alarm, electrical, plumbing, and mechanical systems.

**Frederick County Administrative Office Expansion and Renovation:** The facility contains 20,592 square feet, which does not include the 5,000 square foot annex that has recently been constructed or the seven modular units that have been added to help address the need for additional space. The expansion and renovation will address the need for office and meeting space, will take advantage of advances in technology, and will provide mechanical, plumbing, and electrical wiring to code. Meeting space is at a premium, as there are only two sizeable meeting spaces in this facility. Electrical wiring is a safety issue, as existing circuits and outlets in overcrowded areas of the building are overloaded. All of these issues will continue to expand as the district and therefore the staff grows. Other issues to be addressed include building security, vehicular safety entering and exiting Amherst Street, conflicts between vehicles and pedestrian traffic in the parking lot, and asbestos.

**Bass Hoover Elementary School Phase 2 Renovations:** Currently, Bass Hoover serves grades K-5. The building is in good condition, but several major issues need to be addressed. Renovation of the remaining facility will be completed. Several of the major issues to be addressed in this renovation include open classroom space, ADA compliance, energy conservation, security, and upgrades of fire alarm, electrical, plumbing, and mechanical systems. A building addition will be needed to maintain program capacity. These renovations are needed to a number of areas to insure economic and efficient operation of the school for years to come and to accommodate a full day kindergarten program.

**Indian Hollow Elementary School Addition and Renovation:** Indian Hollow Elementary School opened in 1988. The school contains 59,065 square feet and has a program capacity of 492 students. Indian Hollow is the smallest elementary school building in this school district. Currently, the building serves grades K-5. The building is in good condition, however, several major areas need to be addressed. Renovations to the existing portion of the building will address several major issues, including classroom storage, ADA compliance, energy conservation, security, and upgrades of fire alarm, electrical, plumbing, and mechanical systems. A building addition will be needed to maintain program capacity.

**Elementary School #12:** This is a single-story elementary school with a floor area of approximately 100,000 square feet located on 15 acres. The facility will be designed to accommodate a student membership of 850. This project will address anticipated growth in student enrollment in the school division over the next several years. It is anticipated that student enrollment will increase at all levels. A projection using cohort migration shows enrollment in the elementary schools by the fall of 2020 to be 6,452. Based on this projection, implementation of full-day kindergarten, and renovations at Apple Pie Ridge and Bass Hoover Elementary Schools, it will be necessary to construct the 12<sup>th</sup> elementary school in Frederick County to open in that time frame. This school will be located in an area to relieve overcrowding and to accommodate expected new housing development.

**Fifth Middle School:** The new fifth middle school project will have a program capacity of 850 students and serve grades 6-8. The facility will have a floor area of approximately 166,000 square feet and be located on approximately 35 acres of land. This project will address growth in student enrollment in the school division over the next several years. It is anticipated that student enrollment will increase at all levels. A projection using cohort migration shows enrollment in the middle schools by the fall of 2021 to be 3,284. Middle school program capacity is 3,280. The replacement Frederick County Middle School will increase capacity by 120. It is anticipated that student population growth will necessitate construction of the fifth middle school in Frederick County by the fall of 2025.

**Elementary School #13:** This is a single-story elementary school with a floor area of approximately 100,000 square feet located on 15 acres. The facility will be designed to accommodate a student membership of 750. The outdoor facilities will include three pods of grade-level appropriate playground equipment, one asphalt play area, one softball field, and one physical education field. Significant residential growth in Frederick County is expected to resume once the economy recovers, with the result that school enrollment is expected to exceed program capacity in FY 2019-20.

**Baseball Field Lighting Upgrade:** This upgrade would involve the removal of the 30/20 FC (footcandle) level fixtures, lamps, and wood poles and replace with 50/30 FC level fixtures, lamps, and steel poles on four fields at Clearbrook Park and four fields at Sherando Park. This upgrade is required by Little League International on all little league fields. This project will provide recreational opportunities for the Clearbrook Park and Sherando Park service area which includes all county residents. Park visitation at the two district parks exceeds 425,000 annually and is growing. The field lighting fixtures are over 25 years old and the majority of the poles are over 35 years old. With the decrease in the quality of lighting with the age of the system, with most of the poles being warped and decayed and in need of replacement and to achieve the recommended 50/30 FC level on the playing surface, it is recommended that these facilities be upgraded.

**Fleet Trip Vehicles:** To offer a comprehensive package of trips where the population of Frederick County could begin to rely on the Parks and Recreation Department to meet their trip needs, the department would need to upgrade the current vehicle fleet. The recommendation is to replace two aging vehicles in the existing fleet with two buses and one van to adequately offer the kind of trip package the department needs to gain active and maximum participation as well as serve existing programs that need transportation to maintain a high standard of programming.

**Swimming Pool Improvements – Clearbrook/Sherando:** This project includes upgrades to the outdoor swimming pools at both Clearbrook and Sherando Parks. The 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 features at each pool. This project is expected to increase pool attendance by 30 percent while providing recreational opportunities for both the Sherando and Clearbrook Park service areas.

**Indoor Aquatic Facility:** This facility would house competitive, instructional, and leisure pools with an office, adequate storage and locker rooms and would need approximately ten acres to construct. This facility should be located on property owned or proffered to the County. The above pools may be constructed in one facility, separated into multiple facilities, or collocated with other compatible uses should opportunities arise, reducing the acreage demand. There are no indoor public pools in Frederick County. By constructing the indoor pool, it would permit the department to meet competition needs, instructional needs, citizen programming and leisure demands as

well as provide a nucleus to attract new businesses to the community. This facility would be available to all area residents. The construction of this project will provide a facility to offer competitive scholastic programs and year round recreational programming for the residents of Frederick County. The Indoor Pool facility should be located in an area convenient to the major transportation corridors of the county. However, as an alternative, one of the two county regional parks could be used to house the facility, since these locations are already identified as centers for recreation programs and activities.

**Access Road with Parking and Trails – Sherando Park:** This project involves the development of an entrance and 1,800 linear feet of access roadway from Warrior Drive; a 100 space parking area; and 2.8 miles of trails. This facility will provide recreational opportunities for the Sherando Park service area and the entire Frederick County community. The development of this facility will reduce the needs gap between the number of existing passive recreational areas and the number required to meet the minimum standards established for the service area.

**Bowman Library Parking Lot and Sidewalk Extension:** The parking lot addition is nearly completed. Phase 2, a sidewalk at Bowman Library, has been revised to reflect Frederick County’s emphasis on complete streets. A 10-foot-wide, 640-linear-foot shared use path will provide a safe means for people to reach Bowman Library by foot or bicycle from Lakeside Drive.

**Planning, Engineering, Right of Way and Construction Work for Route 37:** This project would be to continue work on the Eastern Route 37 extension. More specifically, to update the Environmental Impact Statement to the point of a new Record of Decision and to update the 1992 design plans to address the current alignment, engineering guidelines, and possible interchange improvements. In addition, this allows for advanced engineering, right of way purchase and construction. This project moves the County closer to completion of a transportation improvement that would benefit the entire county and surrounding localities.

**Maintenance Facility:** This project consists of construction of a maintenance equipment and storage facility. This project is necessary to improve the conditions and the lead time required to access the equipment in case of an emergency.

**Taxiway (A) Relocation:** The relocation of Taxiway (A) is part of the overall Airport upgrade to meet safety design standards for a Group III airport. This relocation will improve the serviceability and safety of the Airport in regards to ground operations for larger aircraft. The relocation of Taxiway (A) is necessary to increase the Airport’s ability to accommodate larger aircraft. This project also will improve the serviceability of the Airport in regards to ground traffic.

**Land Acquisition – Various Parcels:** These projects include the acquisition of various parcels located along Bufflick Road. These parcels are critical to airport development because a portion is located within or near the airport primary surfaces. Under the FAA Part 77 Surface Requirements and the Code of Virginia 15.2, the airport is required to own fee simple property located within the primary surfaces. There are currently more than 120 based aircraft at the Winchester Regional Airport. The owners and passengers of these aircraft will have the benefit of increased safety on the airport once the parcels are acquired and vertical obstructions are minimized.

**Albin Citizens Center:** The relocation of the Albin citizens’ convenience site to property located within the Sunnyside/Albin community is planned for FY 14/15. Design work will be completed in FY 13/14. A fenced, two-acre site will be constructed along North Frederick Pike in close proximity to the existing site on Indian Hollow Road, ideally on a portion of the current school bus garage property. This project will require several months to complete and include fencing, earthwork, retaining wall, electric, equipment, lighting, paving, and landscaping. The total number of vehicles using the site, an average of 513 a day, increased by 11 percent between 2008 and 2010. The latest figure represents another 24 percent increase over the previous year.

**General Government Capital Expenditures:** This new project consists of a revolving fund in the amount of \$1,000,000 for the benefit of General Government Capital Expenditures. It is the intention of this capital expenditure fund to be for the purpose of purchasing capital equipment for governmental agencies and to allow for improvements to general government facilities. Such expenditures may be less than the established \$100,000 departmental threshold. It was determined that the inclusion of such a project would be beneficial in ensuring that

this significant capital expense is identified in the County's capital planning and budget process. This project is for the benefit of the County Governmental Entities participating in the CIP but does not include individual Volunteer Fire and Rescue Companies. The inclusion of the capital expenditure fund will enable the county to meet the requirements of the Code of Virginia regarding the collection and disbursement of cash proffers accepted on behalf of governmental entities.

**Fire & Rescue Station #22/Annex Facilities:** 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's Office, the Commissioner of the Revenue's Office and a Board of Supervisor 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. An approximate three acre site will be needed to accommodate this facility. The fire station will be approximately a 10,000 square foot facility to house an engine and ambulance. The development of satellite offices along major transportation networks and in areas of dense population will provide ease of access for citizens and will improve services to the county. This facility would facilitate the implementation of the Route 277 Triangle and Urban Center Land Use Plan approved in 2008.

**Regional Training Center:** This project would involve 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 the state of West Virginia. This project will facilitate realistic training in today's modern environment for emergency services and industrial personnel located throughout the Northern Shenandoah Valley and expanding into West Virginia. This project will reinforce existing training programs in those respective agencies and jurisdictions as well as facilitate training that is currently not available within the Northern Shenandoah Valley which causes students and instructors to travel into the Washington Metropolitan region. The number of potential personnel being trained at this Training Center could be in the thousands based upon training statistics provided in July 2007 by the participating agencies.

**Round Hill Fire Station (#15) Relocation:** This project includes the relocation and building of a 17,000 square foot facility including four double drive-thru bays and 14' clearances. These bays will be able to accommodate modern-sized apparatus, including a ladder truck and will give the company ample room for future expansion. This facility will also be able to accommodate living and sleeping quarters. A community center is also planned with this project and will be approximately 10,000 square feet accommodating 400 people for holding fundraising events. Today, the station is no longer adequate to house the company's 30 firefighters and eight vehicles in a safe and efficient manner. The operating space is unsafe and cramped, and limits the services that can be provided to a growing community.

**Clear Brook Fire Station (#13) Relocation:** A new facility is proposed to be built on the current property, take down the existing building and extend the parking area. The building is to be six drive-thru bays, administration, eating and sleeping facilities along with a dining hall. The estimated size of the structure is to be approximately 28,000 square feet. The current facility has reached its capacity and to be able to provide the proper services to the community, to accommodate staffing needs, and fund raising operations, the current facility is in need of upgrading/updating.

**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.

These above items are just recommendations made through the Capital Improvements Plan adopted by the Board of Supervisors on January 23, 2013. There is no impact to the operating budget regarding these projects because they are recommended and not officially approved during the budget process.

A capital expenditure is defined as an expenditure for the acquisition of capital assets. The county has no dollar threshold on capital expenditures. Several capital expenses have been funded for FY 2013-2014 and have been included in each separate fund.

A limited number of capital items were included in the General Fund due to serious constraints on revenue sources. The only items included in the capital/lease line items for the General Fund are office equipment leases and building leases, and emergency needs for Integrated Technology equipment.

A summary of any funded capital expenses are as follows:

**General Fund:**

\$177,359	Integrated Technology Equipment – emergency needs
234,978	Capital leases for office/miscellaneous equipment
303,186	Building/Land leases
<u>715,523</u>	

**Regional Jail Fund:**

\$9,000	Purchase of ice machine
10,000	Lawn mower replacement
<u>14,908</u>	Office equipment leases
\$33,908	

**Landfill Fund:**

\$2,500	Communications equipment
5,000	Integrated Technology Equipment
5,000	Miscellaneous tools for Maintenance Shop
10,000	Miscellaneous equipment – Borescope (Gas to Energy) – This is a piece of equipment that is used to view inside an internal combustion engine without having to disassemble the engine. This type of equipment has been rented in the past at a cost of nearly \$1,000 per day. Ownership of this equipment will bring a cost savings to equipment rental.
40,000	Lease/Rent of Equipment
450,000	New track loader – This new track loader will replace an existing one at the Municipal Solid Waste landfill. The current unit was purchased with a guaranteed buy back after five years or 10,000 hours. The five year mark will be met in FY 2014. The track loader is one of the primary pieces of equipment used at the facility for waste handling and needs to be in good working order at all times.
75,000	Installation of new Electronic Entrance Signs – The signs will be used to update the public on scheduled events and holiday closings at the facility. This new electronic signage will require additional electric hookup and associated monthly utility expenses.
150,000	New equipment for recycling of cardboard and plastics – Compactor units will be added at the Citizens Convenience Center to more efficiently collect and transport plastics and cardboard to recycling centers. This cost includes the purchase of equipment and site work. This equipment should help to lower operation cost for recycling cardboard and plastics. By using a compactor, more material will be able to be transported per trip,

	essentially reducing the amount of money that is paid to have the material transported to a recycler.
350,000	Pave access roads – The landfill facility has over two miles of access roads. This project will include repaving and widening existing haul roads, as well as paving new roads within the facility. This will assist the landfill with road maintenance and dust control within the facility.
250,000	Landfill Gas Collection System Expansion and upgrades - – This expansion will include the addition of new horizontal collectors within the active landfill and extending the existing header to be able to collect gas from all of Phase 2 Cell A of permit 529.
<u>575,000</u>	Depreciation of Equipment
<u>\$1,912,500</u>	

**Division of Court Services Fund:**

\$10,400	Office equipment leases
<u>12,000</u>	Building leases
<u>\$22,400</u>	

**Shawneeland Sanitary District Fund:**

<u>\$3,000</u>	Office equipment leases
<u>\$3,000</u>	

**Airport Operating Fund:**

<u>\$188,300</u>	Building and equipment leases
<u>\$188,300</u>	

**School Funds:**

\$2,511,576	School Operating/School Food Service/NREP Operating Fund Capital Expenses
	Capital outlay expenditure appropriations for FY 2014 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 not considered significant non-routine capital expenditures – rather they are routine expenditures to continue operations of the school division.
650,000	School Capital Fund
	Capital outlay expenditure appropriations for FY 2014 for the School Capital Fund is for start-up equipment for elementary school additions. The capital outlay appropriation is not considered significant non-routine capital expenditures – rather they are routine expenditures to continue operations of the school division.
<u>\$3,161,576</u>	

**Total Capital/Leases for all Funds:**

\$6,037,207

The following page is a brief summary of the individual 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 2014, funds are made available to the School Capital Projects Fund through a transfer from the School Debt Service Fund. These capital projects are not considered routine building maintenance or significant construction costs and include start-up equipment for elementary school additions, Aylor Middle School HVAC upgrades, Sherando High School roof replacement, safety and security equipment, and various other equipment upgrades.

## GOALS:

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

## BUDGET SUMMARY:

	FY 2012 Actual	FY 2012 Approved Budget	FY 2012 Estimated Budget	FY 2013 Adopted Budget	Increase/Decrease FY 2012 App. To FY 2013	
					Amount	%
<b>Costs:</b>						
Personnel	0	0	0	0	0	0.00%
Operating	4,392	0	142,013	532,640	532,640	100.00%
Capital/Leases	1,139,119	367,115	1,701,126	650,000	282,885	-66.17%
<b>TOTAL</b>	<b>1,143,511</b>	<b>367,115</b>	<b>1,843,138</b>	<b>1,182,640</b>	<b>815,525</b>	<b>222.14%</b>
<b>Revenue:</b>						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	1,282,239	367,115	1,843,138	1,182,640	815,525	222.14%
<b>TOTAL</b>	<b>1,282,239</b>	<b>367,115</b>	<b>1,843,138</b>	<b>1,182,640</b>	<b>815,525</b>	<b>222.14%</b>
 Full-time Positions	 0	 0	 0	 0	 0	 0.00%

# Statistics



Belle Grove Plantation  
Middletown, Virginia  
Built in 1797



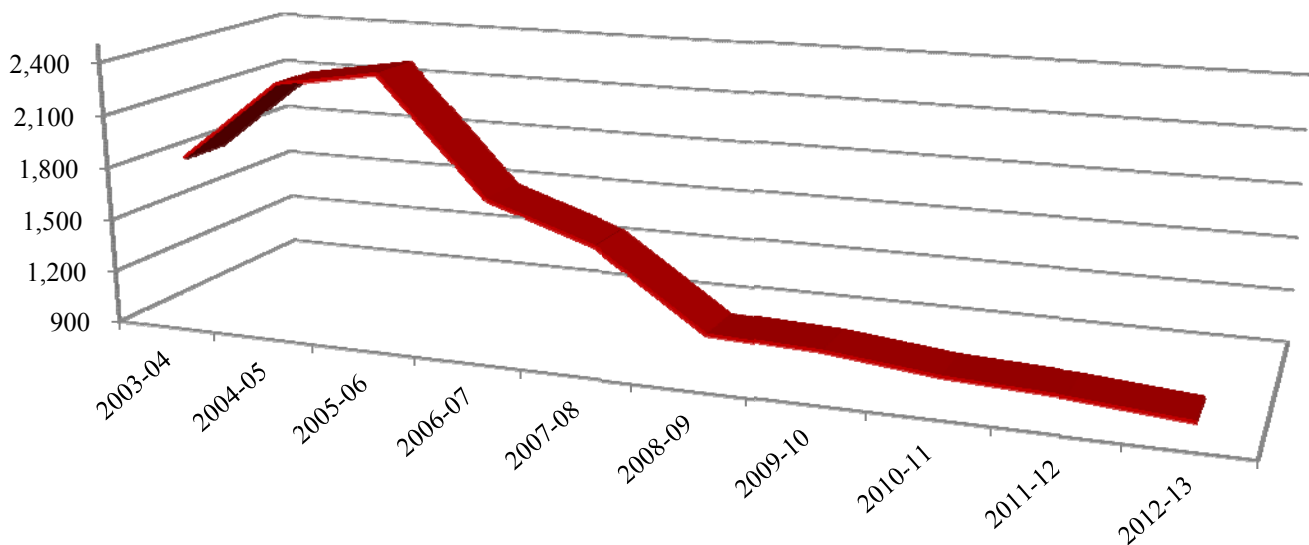
**Frederick County, Virginia**  
**Property Value and Construction**

**Last Ten Fiscal Years**

Fiscal Year	# of Permits	Commercial		Property Value		
		Industrial Construction	# of Permits	Residential Construction	Commercial/Residential	Non-Taxable
2003-04	287	72,544,942	1,536	148,724,111	4,112,467,100	391,462,900
2004-05	285	38,068,839	2,004	261,259,393	5,390,315,685	432,754,600
2005-06	414	92,681,675	1,975	458,259,393	6,889,772,707	471,015,450
2006-07	359	128,808,706	1,379	147,735,312	7,354,880,957	492,786,750
2007-08	374	129,196,966	1,162	92,305,260	7,625,155,090	513,919,600
2008-09	271	34,862,250	847	66,192,382	7,811,319,762	561,483,950
2009-10	244	48,476,650	849	55,093,500	8,050,510,886	629,193,050
2010-11	237	32,499,993	790	51,363,019	7,835,125,164	714,807,150
2011-12	238	128,913,347	762	58,500,877	7,636,872,397	786,027,450
2012-13*	198	52,016,258	752	64,568,801	7,696,001,678	825,565,280

Source: Comprehensive Annual Financial Report, Frederick County, Virginia  
 Frederick County Inspections Department  
 Frederick County Commissioner of the Revenue  
 \*FY 2012-13 Permit figures through May 2013

**Building Permits Issued**  
**Last Ten Fiscal Years**



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

<b>Fiscal Year</b>	<b>Real Estate</b>	<b>Personal Property</b>	<b>Machinery &amp; Tools</b>	<b>Mobile Homes</b>	<b>Public Utility</b>		<b>Total</b>
					<b>Real Estate</b>	<b>Personal Property</b>	
2003-04	4,052,354,325	768,711,320	234,968,283	31,843,306	188,465,590	3,510,696	5,279,853,520
2004-05	5,390,315,685	831,996,886	245,449,038	31,049,625	174,729,621	2,495,494	6,676,036,349
2005-06	6,889,772,707	943,249,786	256,643,746	32,189,875	177,919,118	1,508,096	8,301,283,328
2006-07	7,354,880,957	956,028,615	256,751,924	35,063,205	155,747,099	1,024,865	8,759,496,665
2007-08	7,625,155,090	946,401,527	253,712,540	40,469,986	150,502,719	705,499	9,016,947,361
2008-09	7,811,319,762	880,311,409	257,046,280	39,192,658	185,732,461	776,669	9,174,379,239
2009-10	8,050,510,886	874,370,959	268,337,708	39,529,909	233,045,416	1,091,033	9,466,885,911
2010-11	7,835,125,164	923,821,006	252,377,445	40,893,172	257,775,602	966,251	9,310,958,640
2011-12	7,636,872,397	941,431,693	249,754,319	41,442,635	367,573,433	2,062,067	9,239,136,544
2012-13	7,696,001,678	972,643,615	255,121,648	41,657,061	378,304,245	2,172,968	9,345,901,305

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

## Frederick County, Virginia

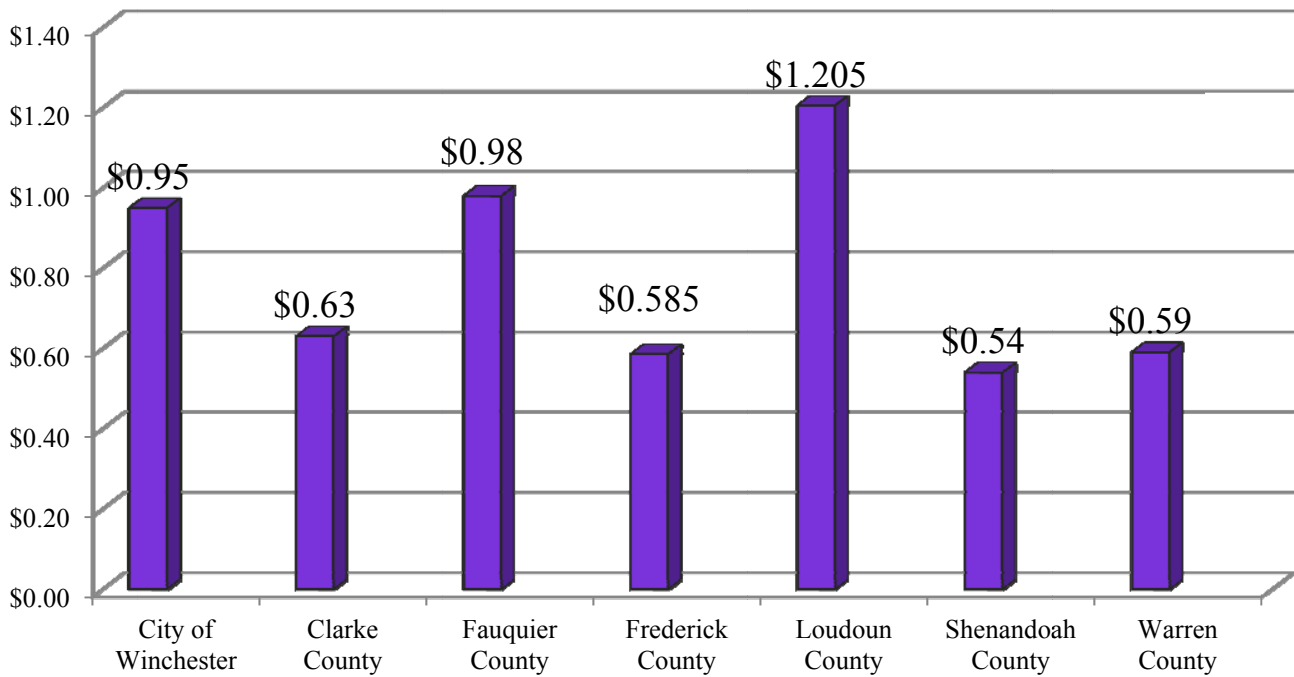
### Property Tax Rates

#### Last Ten Calendar Years

Calendar Year	Real Estate	Personal Property	Machinery and Tools	Mobile Homes	Public Utilities	
					Real Estate	Personal Property
2004	0.73	4.20	2.00	0.73	0.73	4.20
2005	0.525	4.20	2.00	0.525	0.525	4.20
2006	0.525	4.20	2.00	0.525	0.525	4.20
2007	0.525	4.20	2.00	0.525	0.525	4.20
2008	0.525	4.20	2.00	0.525	0.525	4.20
2009	0.51	4.86	2.00	0.51	0.51	4.86
2010	0.51	4.86	2.00	0.51	0.51	4.86
2011	0.545	4.86	2.00	0.545	0.545	4.86
2012	0.585	4.86	2.00	0.585	0.585	4.86
2013	0.585	4.86	2.00	0.585	0.585	4.86

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 Assets**  
**At June 30, 2012**

	Component Units				
	Governmental Activities	Business- Type Activities	Total	School Board	Industrial Development Authority
<b>Assets:</b>					
Cash and cash equivalents	\$50,269,709	\$17,477,087	\$67,746,796	\$28,920,559	\$139,833
Restricted cash	0	11,653,037	11,653,037	0	0
Receivables, net	10,374,960	519,366	10,894,326	263,083	98
Due from other governments	9,281,663	0	9,281,663	5,470,410	0
Intergovernmental loan	734,939	0	734,939	0	0
Prepaid Expenses	1,693	0	1,693	0	1,896
Inventory	0	0	0	248,750	0
Unamortized debt issuance costs	350,274	0	350,274	0	0
Capital Assets:					
Land and construction in progress	12,405,705	6,974,696	19,380,401	8,556,051	0
Other capital assets, net of accumulated depreciation	105,803,813	13,997,972	119,801,785	93,038,783	0
Capital assets, net	118,209,518	20,972,668	139,182,186	101,594,834	\$0
<b>Total assets</b>	<b>189,222,756</b>	<b>50,622,158</b>	<b>239,844,914</b>	<b>136,497,636</b>	<b>141,827</b>
<b>Liabilities:</b>					
Accounts payable and accrued expenses	\$3,291,307	\$1,006,285	4,297,592	\$16,713,421	\$330,000
Accrued interest payable	2,558,570	0	2,558,570	0	0
Claims payable	626,952	0	626,952	1,320,002	0
Unearned revenue	2,220,107	17,892	2,237,999	0	0
Amounts held for others	1,771,740	0	1,771,740	0	0
Long-term liabilities:					
Due within one year	13,212,263	94,097	13,306,360	757,661	0
Due in more than one year	143,616,755	11,693,364	155,310,119	3,218,140	30,000
<b>Total Liabilities</b>	<b>167,297,694</b>	<b>12,811,638</b>	<b>180,109,332</b>	<b>22,009,224</b>	<b>360,000</b>
<b>Net Assets:</b>					
Invested in capital assets, net of related debt	-\$11,377,535	\$20,972,668	\$9,595,133	\$101,594,834	\$0
Unrestricted	33,302,597	16,837,852	50,140,449	12,893,578	81,827
<b>Total net assets</b>	<b>21,925,062</b>	<b>37,810,520</b>	<b>59,735,582</b>	<b>114,488,412</b>	<b>81,827</b>

## Frederick County, Virginia

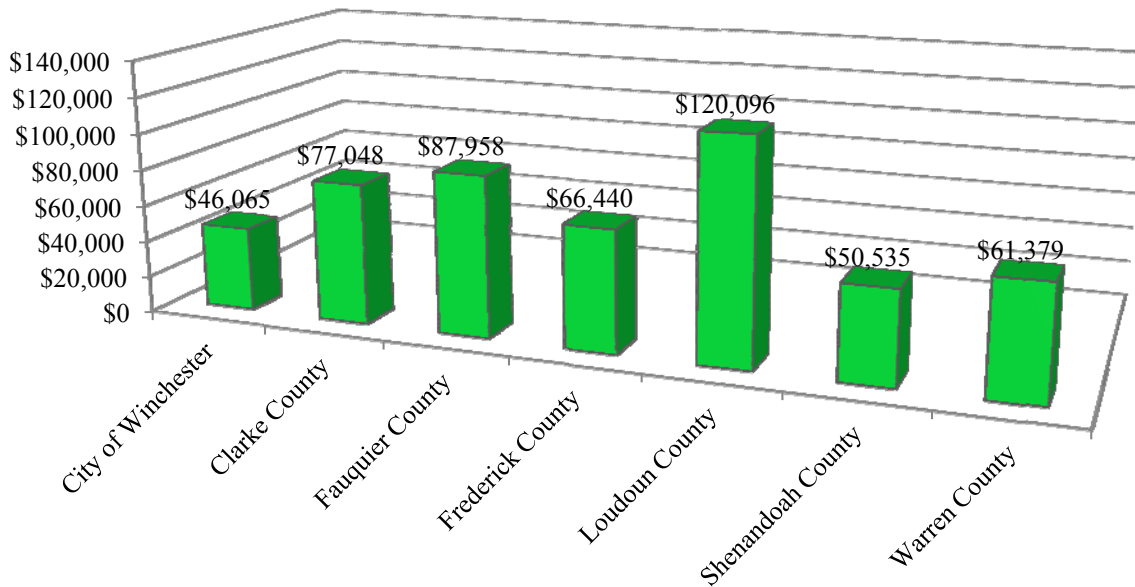
### Demographic Statistics

#### Last Ten Calendar Years

Calendar Year	Population (1)	Per Capita Income (1) (2)	School Enrollment (3)	Unemployment Rate (1)
2003	64,200	27,731	11,029	3.4%
2004	66,224	29,070	11,343	2.7%
2005	68,809	30,313	11,742	2.1%
2006	70,575	32,059	12,549	2.6%
2007	72,949	33,121	12,905	3.0%
2008	73,886	34,156	13,041	4.3%
2009	74,384	32,643	13,061	8.0%
2010	78,305	33,528	13,043	7.1%
2011	79,156	35,048	13,029	6.1%
2012	80,118	N/A	13,066	5.3%

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

#### Median Household Income Comparison of Neighboring Counties and Cities



## Frederick County, Virginia

### Additional Miscellaneous/Demographic Statistics

<b>Population by Gender</b>	1990 Census	2000 Census	2011 Estimate
Male	22,835	29,614	40,458
Female	22,889	29,577	40,652

<b>Employment and Business</b>	1990 Census	2000 Census	2011 Estimate
Age 16+ Population	34,799	45,332	62,963
In Labor Force	25,046	31,757	43,893
Employed	23,899	30,912	40,303
Unemployed	1,076	788	3,504
In Armed Forces	61	68	86
Not in Labor Force	9,753	13,575	19,070

<b>Population by Race/Ethnicity</b>	1990 Census	2000 Census	2011 Estimate
White	44,535	56,238	72,386
Black	830	1,550	3,351
American Indian or Alaska Native	68	92	242
Asian or Pacific Islander	215	396	1,046
Some Other Race	67	330	1,388
Two or More Races	--	600	2,696
Hispanic	292	1,003	5,735

<b>Vehicles Available</b>	1990 Census	2000 Census	2011 Estimate
Average Vehicles Per Household	2.1	2.0	2.3
0 Vehicles Available	605	852	843
1 Vehicle Available	3,761	5,268	5,752
2+ Vehicles Available	13,147	15,978	23,256

<b>Population by Age</b>	1990 Census	2000 Census	2011 Estimate
0 to 4	3,473	3,822	5,135
5 to 14	6,813	9,180	11,507
15 to 19	3,137	3,970	5,737
20 to 24	2,884	2,787	4,374
25 to 34	8,321	7,938	9,519
35 to 44	7,492	10,923	11,844
45 to 54	5,408	8,503	13,034
55 to 64	3,882	5,766	9,649
65 to 74	2,769	3,666	6,062
75 to 84	1,190	2,009	3,125
85+	349	627	1,111

<b>Marital Status</b>	1990 Census	2000 Census	2011 Estimate
Age 15+ Population	35,432	46,189	64,077
Married, Spouse Present	23,065	28,504	39,921
Married, Spouse Absent	924	1,866	2,501
Divorced	2,487	4,128	5,618
Widowed	2,092	2,604	3,534
Never Married	6,870	9,099	12,503

<b>Housing Units</b>	1990 Census	2000 Census	2011 Estimate
Total Housing Units	17,865	23,317	32,431
Owner Occupied	13,024	17,754	23,358
Renter Occupied	3,446	4,345	6,499
Vacant	1,393	1,223	2,573

<b>Educational Attainment</b>	1990 Census	2000 Census	2011 Estimate
Age 25+ Population	29,411	39,431	53,642
Grade K – 8	4,233	2,812	2,525
Grade 9 – 12	4,572	5,353	4,830
High School Graduate	10,014	14,085	18,042
Some College, No Degree	4,833	7,548	11,206
Associate's Degree	1,405	2,039	4,349
Bachelor's Degree	3,142	4,924	8,000
Graduate Degree	1,201	2,399	4,693

**Frederick County, Virginia**  
**Principal Real Property Taxpayers**  
**At June 30, 2012**

<b>Taxpayer</b>	<b>Type of Business</b>	<b>Assessed Valuation (1)</b>	<b>Percentage of Total Assessed Valuation</b>
Trans Allegheny Interstate	Utility	\$53,926,336	0.68%
Shenandoah Valley Elec. Coop.	Utility	\$42,425,252	0.54%
Rappahannock Electric	Utility	\$40,186,171	0.51%
Fort Collier Group	Industrial Park	\$38,973,000	0.49%
H P Hood	Dairy Plant	\$37,039,300	0.47%
Verizon Virginia	Utility	\$35,965,763	0.46%
Potomac Edison	Utility	\$34,611,343	0.44%
Cowperwood FEMA LLC	Federal Government	\$33,258,500	0.42%
Equity Industrial	Distribution	\$31,811,300	0.40%
Washington Gas Light	Utility	\$22,415,692	0.28%
<b>Total</b>		<b>\$370,612,657</b>	<b>4.69%</b>
Total assessed valuation for all real property – 2012 calendar year assessment		\$7,890,706,164	100.00%

(1) Percentage of total assessed valuation is based on 2012 tax year assessed value for real property taxes.

## Frederick County, Virginia

### Miscellaneous Statistics

At June 30, 2013

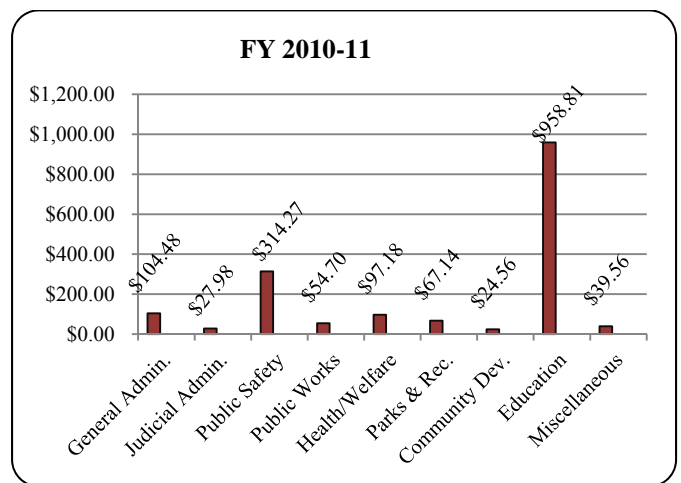
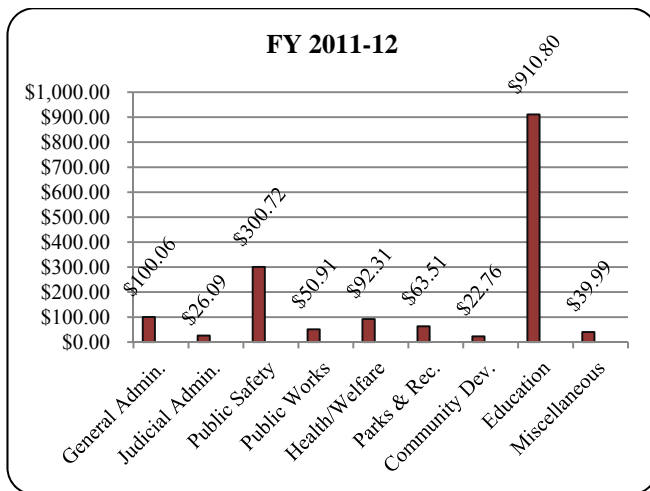
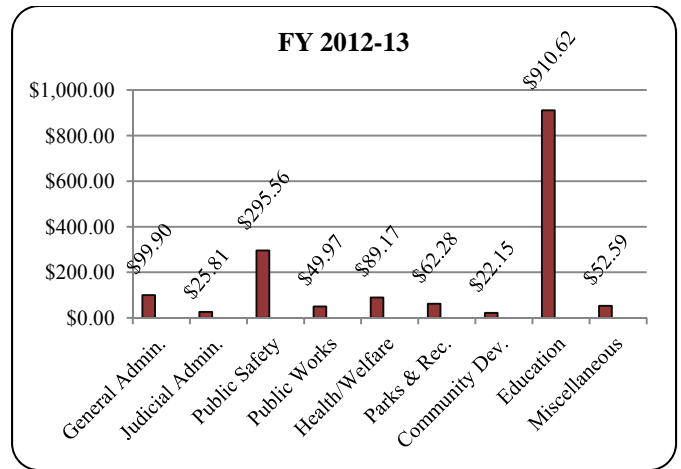
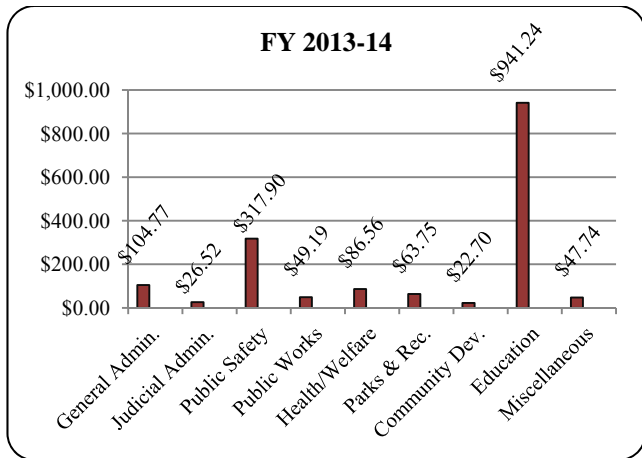
Form of Government:	County Administrator	
Area:	427 square miles	
Fire Protection:	Number of volunteer fire stations	11
	Number of volunteer firefighters	550
Police Protection:	Number of stations	1
	Number of law enforcement personnel	91
Education:	Elementary Schools	11
	Middle Schools	4
	High Schools	3
	Technical/Vocational/Alternate Center	1
	Regional Special Education Facility	1
	Number of students	13,066
	Number of instructional personnel	1,424
Parks and Recreation:	Number of district parks	2
	Total district park acreage	389
	Number of neighborhood parks	3
	Total neighborhood park acreage	12
	Number of park visitors	446,000
	Number of shelters	16
	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	29
	Number of Frederick County Public Schools sites maintained	21
	Total FCPS acreage maintained	272
	Number of basicREC sites	9
	Number of recreation program participants	48,118
Building Permits Issued:	(Includes mobile homes)	950
Employees:	(Full-time)	648



## FREDERICK COUNTY TAXPAYER COSTS

	General Fund FY 2013-14	Per Capita \$	% of Total
General Administration	\$8,394,217	\$104.77	6.31%
Judicial Administration	2,124,752	26.52	1.60%
Public Safety	25,469,242	317.90	19.15%
Public Works	3,940,814	49.19	2.96%
Health/Welfare	6,935,132	86.56	5.21%
Parks & Rec./Cultural	5,107,445	63.75	3.84%
Community Development	1,818,346	22.70	1.37%
Education (includes Debt Svc.)	75,409,965	941.24	56.69%
Miscellaneous	3,824,494	47.74	2.88%
	\$133,024,407	\$1,660.37	100.00%

Dollar amounts are based on an estimated population of 80,118 and a total General Fund budget of \$133,024,407.



# 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.

<b>Accrual Basis of Accounting:</b>	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.
<b>Appropriation:</b>	An authorization made by the Board of Supervisors which permits the County to incur obligations and to make expenditures of resources.
<b>Appropriation Ordinance:</b>	The method by which the expenditure side of the budget is enacted into law by the legislative body.
<b>A. S. A. P.:</b>	Alcohol Safety Action Program provides evaluation, probation and intervention services to the court system.
<b>Assessed Valuation:</b>	The value that is established for real or personal property for use as a basis for levying property taxes.
<b>B. A. S. I. C.:</b>	Before and After School Interim Care is conducted at various schools within the County at a minimal charge.
<b>Balanced Budget:</b>	A budget where revenues equal expenditures. Non-revenue sources such as reserves can also be considered revenue for the purpose of defining balanced budget.
<b>Basis of Budgeting:</b>	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.
<b>Bonded Debt:</b>	That portion of the indebtedness represented by outstanding bonds.
<b>BOP:</b>	Bureau of Prisons
<b>BPOL:</b>	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.
<b>Budget:</b>	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.
<b>Budgetary Control:</b>	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.

<b>Budgeted Funds:</b>	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.
<b>Capital Outlays:</b>	Expenditures for the acquisition of capital assets.
<b>Capital Projects:</b>	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.
<b>Carryover Funds:</b>	Unexpended funds from the previous fiscal year which may be used to make payments in the current fiscal year.
<b>CDB Grant:</b>	Community Development Block Grant
<b>Clearance Rates:</b>	Cases that are closed (solved) during the calendar year.
<b>Constitutional Officers:</b>	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.
<b>D. A. R. E.:</b>	Drug Alcohol Resistance Education program geared toward elementary school students.
<b>D. C. J. S.:</b>	Department of Criminal Justice Services
<b>Debt Service Fund:</b>	A fund established to account for the accumulation of resources for, and the payment of, general long-term debt, principal and interest.
<b>Delinquent Taxes:</b>	Taxes that remain unpaid on and after the date on which a penalty for non-payment is attached.
<b>Department:</b>	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.
<b>D. O. C.:</b>	Department of Corrections
<b>Encumbrance:</b>	The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for future expenditures.
<b>Enterprise Fund:</b>	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.
<b>Expenditure:</b>	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. <b>Note:</b> An encumbrance is not an expenditure. An encumbrance reserves funds to be expended.
<b>FCPRD:</b>	Frederick County Parks and Recreation Department
<b>FCPS:</b>	Frederick County Public Schools

<b>Fiduciary Fund:</b>	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.
<b>Fiscal Plan:</b>	The instrument used by the budget-making authority to present a comprehensive financial program to the Board of Supervisors.
<b>Fiscal Year:</b>	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.
<b>Fixed Assets:</b>	Assets of long-term character which are intended to continue to be held or used, such as land, buildings, machinery, furniture and other equipment.
<b>Fund:</b>	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.
<b>Fund Balance:</b>	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.
<b>Function:</b>	A group of related programs crossing organizational (department) boundaries and aimed at accomplishing a broad goal or accomplishing a major service.
<b>G. A. S. B.:</b>	Governmental Accounting Standards Board
<b>G. I. S.:</b>	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.
<b>General Fund:</b>	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.
<b>General Obligation Bonds:</b>	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.

<b>Governmental Funds:</b>	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.
<b>Grant:</b>	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.
<b>Intergovernmental Revenue:</b>	Revenues form other governments, such as State and Federal government in the form of grants, entitlements, shared revenue or payments in lieu of taxes.
<b>Internal Service Fund:</b>	Funds used to account for the financing of goods or services provided by one department to another department.
<b>Inventory:</b>	A detailed listing of property currently held by the government.
<b>J. J. C.:</b>	Joint Judicial Center is the judicial facility located in downtown Winchester that is shared between the City of Winchester and Frederick County.
<b>Leachate:</b>	A solution formed by the percolation of a liquid such as the runoff caused by rain water percolating through the landfill.
<b>Line-Item Budget:</b>	A budget that lists each expenditure category (salary, materials, telephone service, travel, etc.) separately, along with the dollar amount budgeted for each specified category.
<b>Literary Loans:</b>	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.
<b>Long-term Debt:</b>	Debt with a maturity of more than one-year after the date of issuance.
<b>Modified Accrual:</b>	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.
<b>NAICS:</b>	North American Industrial Classification System – Structure which industries are aggregated.
<b>NCLB:</b>	No Child Left Behind – A federal act.
<b>Non-Revenue:</b>	Monies that are not generated from income producing activities. Examples are transfers from other funds, carry forward funds and proceeds form the sale of bonds.
<b>NREP:</b>	Northwestern Regional Education Program
<b>Object Code:</b>	An expenditure category, such as salaried, supplies or vehicles.
<b>Operating Budget:</b>	A budget which applies to all outlays other than capital outlays.
<b>Operating Fund:</b>	A fund restricted to a fiscal budget year.

<b>Performance Indicators:</b>	A measure or gauge of an accomplishment or the effectiveness.
<b>Personal Property:</b>	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.
<b>Proffer:</b>	An offer of cash or property. This usually refers to property, cash or structural improvements offered by contractors in land development projects.
<b>Property Tax:</b>	Property taxes are levied on both real and personal property according to the property's valuation and the tax rate.
<b>Proprietary Funds:</b>	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.
<b>Proration:</b>	A system in which taxes are assessed proportionally during the year.
<b>Real Property:</b>	Real estate, including land and improvements, classified for purposes of tax assessment.
<b>Revenue:</b>	Funds that the government receives as income. It includes such items as tax payments, fees form specific services, receipts from other governments, fines, forfeitures, grants, shared revenues and interest income.
<b>RCRA:</b>	Resource Conservation and Recovery Act
<b>SOL:</b>	Standards of Learning
<b>SOQ:</b>	Standards of Quality
<b>Special Revenue Fund:</b>	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.
<b>Tax Rate:</b>	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).
<b>Tipping Fees:</b>	The cost for using the landfill; generally levied on tonnage of solid waste.
<b>User Fees:</b>	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.



# Index



Rouss City Hall  
City of Winchester, Virginia  
Built in 1901

## INDEX

### A

---

Administration – summary, **66**  
Agency Funds – definition, **57**  
Airport Authority  
    Operating, **170-171**  
Ambulance and Rescue Service, **105**  
Animal Shelter, **127-128**  
Area Agency on Aging, **132**  
A. S. A. P., **164**  
Assessed Valuation, **200**

### B

---

Basis of Budgeting, **4**  
Basis of Financial Reporting, **56-57**  
Board of Supervisors, **67-68**  
Bonds  
    Outstanding, **6**  
    School, **8**  
Budget  
    adoption, **1-4**  
    amendment, **5**  
    calendar, **9**  
    development, **i**  
    flow chart, **4**  
    issues, **i-iv**  
    policies, **xii-xv**  
    process, **i, 1-4**  
    Summary by Category, **14-16**  
Building Appeals Board, **152**  
Building Permits  
    issued, **199**  
    value, **199**  
Business-Type Activities, **56**

### C

---

Capital Expenses by Fund, **196-197**  
Capital Improvements Plan, **189-196**  
Capital Policies, **xiv**  
Capital Projects  
    School Capital Projects Fund, **198**  
Circuit Court, **91**  
Clearbrook Park, **143**  
Clerk of the Circuit Court, **94-95**  
Commissioner of the Revenue, **76-77**

Commonwealth Attorney, **97-98**  
Community College, **137**  
Community Development – summary, **146**  
Component Units, **56**  
Core Values, **xi**  
Cost of Living, **64**  
County Administrator, **69-70**  
County Attorney, **71-72**  
County Office Buildings, **126**  
Crime Rate, **64**

### D

---

Debt Limit, **xiv, 6-8**  
Debt Management Policies, **xiv, 6-8**  
Debt Service  
    Fund, see Schools  
Demographic Statistics, **203-204**  
Division of Court Services  
    A.S.A.P., **164**  
    Administration, **165**  
    Inebriate Center, **166**  
    Old Dominion Community Corrections, **167**

### E

---

Economic Development, **149-150**  
Electoral Board, **87**  
Employees  
    Number of, **17, 206**  
Employment Trends, **63**  
Engineering, **118-119**  
Enterprise Fund – definition, **57**  
Expenditure Analysis, **11, 14-16, 20**  
Expenditures by Source, **20-22**  
Extension, **156-157**

### F

---

Fiduciary Fund – definition, **57**  
Finance Department, **81-82**  
Financial Management Policies, **xii-xv**  
Fire and Rescue, **111-112**  
Fund Balance  
    policy, **54**  
    projected, **55**  
    Statement, **52-55**  
Fund Summary, **14-16**

# INDEX

## G

---

General District Court, **92**  
General Fund  
    revenue analysis, **27**  
    revenue comparison, **26**  
    revenues, **25-38**  
Glossary, **208-213**  
Governmental Funds – definition, **57**  
Gypsy Moth/Biosolids, **154**

## H

---

Handley Library, **65, 145**  
Harriet S. Sides Trust Fund, **185**  
Health and Welfare – summary, **129**  
Health Department, **130**  
Higher Education, **64**  
History, **59-61**  
Human Resources, **73-74**

## I

---

Indebtedness – long-term, **8**  
Independent Auditor, **75**  
Information Technologies, **83-84**  
Inspections  
    Department of, **109-110**  
    Permits issued, **199**  
Internal Service Fund – definition, **57**  
Investment Policies, **xv**

## J

---

Judicial Administration – summary, **90**  
Juvenile and Domestic Relations Court, **93**  
Juvenile Court Probation, **107-108**

## L

---

Lake Holiday Sanitary District, **172**

Landfill  
    Fund, **161-162**  
    tipping fees, **21**  
Larrick Trust Fund, **185**  
Law Library, **96**  
Library Services, **65**  
Litter Control, **123**  
Lord Fairfax Community College, **137**

## M

---

Maintenance Department, **124-125**  
Management Information Systems, **85**  
Median Household Income, **203**  
Medical Care, **64**

## N

---

Northern Shenandoah Valley  
    Regional Commission, **153**  
Northwestern Community Services, **131**  
Northwestern Regional Adult Detention  
    Center, **159-160**  
NREP Operating Fund, **186**  
NREP Textbook Fund, **187**  
Nutrition Services  
    See Schools

## O

---

Organization of Funds, **23-24**  
Organizational Chart, **xvi**

## P

---

Parks  
    Administration, **140**  
    Maintenance, **141**  
Parks, Recreational & Cultural – summary, **65, 139**  
Part-time Personnel, **19**  
Per Capita Income, **203**  
Personal Property Taxes, **vii, 28, 201**  
Physical Characteristics – County, **61**  
Planning and Development, **148-149**  
Population, **x, 61-62, 203**  
Principal Taxpayers, **205**

## INDEX

Private Purpose Trust Funds, **57**  
Programmatic Goals, **xii-xiii**  
Property Tax  
    rates, **vii, 28, 201**  
    relief, **133**  
Proprietary Fund – definition, **57**  
Public Assistance, **136**  
Public Safety – summary, **101**  
Public Safety Communications, **113-114**  
Public Safety Contributions, **106**  
Public Works – summary, **115**

---

### Q

---

Quality of life, **64-65**

---

### R

---

Real Estate Taxes, **vii, 28, 201**  
Reassessment, Department of, **78**  
Recreation Centers, **142**  
Refuse  
    Collection, **120-121**  
    Disposal, **122**  
Regional Library, **145**  
Registrar, **88-89**  
Reserve Fund Policies, **x**  
Revenue  
    Airport Authority, **43**  
    Analysis, **10, 12, 26, 27**  
    Consolidated Services, **49**  
    Detention Center, **39**  
    Division of Court Services, **41**  
    General Fund, **12, 25-38**  
    Lake Holiday Sanitary District, **43**  
    Landfill, **40**  
    NREP Operating, **51**  
    NREP Textbook, **51**  
    School Capital Projects, **48**  
    School Debt Service, **48**  
    School Nutrition Services, **49**  
    School Operating, **44-47**  
    School Textbook, **50**  
    School Trust Fund, **50**  
    Shawneeland Sanitary District, **42**  
Road Administration, **116**

---

### S

---

School  
    Administration, **176**  
    Attendance & Health Services, **176**  
    Capital Projects Fund, **198**  
    Debt Service, **181**  
    Enrollment, **62-63, 203, 206**  
    Facilities, **179**  
    Instruction, **175**  
    NREP Operating, **186**  
    NREP Textbook, **187**  
    Nutrition Services, **183**  
    Operation & Maintenance Services, **178**  
    Pupil Transportation, **177**  
    Summary, **62-63, 173**  
    Technology, **180**  
    Textbook Fund, **184**  
    Transfers, **182**  
    Trust Funds, **185**  
Shawneeland Sanitary District, **168-169**  
Sherando Park, **144**  
Sheriff, **102-103**  
Social Services Administration, **134-135**  
Soil & Water Conservation District, **155**  
Statement of Net Assets, **202**  
Street Lights, **117**

---

### T

---

Treasurer, **79-80**  
Tax Exempt Organizations, **29**  
Taxes  
    Real Estate, **vii, 28, 201**  
    Personal Property, **vii, 28, 201**  
Taxpayer Costs, **207**  
Transfers  
    General Operating Fund, **158**  
    School Operating Fund, **182**  
Textbooks, see School

---

### U

---

Unemployment  
    Rate, **64, 203**  
Unfunded Requests, **ii-iii, vii-viii**

## INDEX

### V

---

Victim/Witness Program, **99-100**

Vision Statement, **xi**

Volunteer Fire Departments, **104**

### Z

---

Zoning Board, **151**