

# Frederick County, Virginia



**2006 – 2007**

**ANNUAL BUDGET**

# **FREDERICK COUNTY, VIRGINIA**

## **BOARD OF SUPERVISORS**

**2006-2007**

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*Chairman of the Board*

**Bill M. Ewing**  
*Vice Chairman of the Board*  
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*Board Member*  
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**Gene E. Fisher**  
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**Shawnee District**

**Barbara E. Van Osten**  
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**Back Creek District**

**Charles S. DeHaven**  
*Board Member*  
**Stonewall District**

**Philip A. Lemieux**  
*Board Member*  
**Red Bud District**

# FREDERICK COUNTY, VIRGINIA

## OFFICIALS

2006-2007

County Administrator	John R. Riley, Jr.
Assistant County Administrator	Kris C. Tierney
Finance Director	Cheryl B. Shiffler
Public Works Director	Harvey E. Strawsnyder, Jr.
Fire and Rescue Services Director	Gary DuBrueler
Public Safety Communications Co-Director	Gary DuBrueler
Public Safety Communications Co-Director	Robert T. Williamson
Personnel Director	Paula A. Nofsinger
Data Processing Director	Charles B. Tyson
Geographic Information Systems Director	Marcus D. Lemasters
Planning and Development Director	Eric R. Lawrence
Economic Development Director	Patrick E. Barker
Regional Jail Administrator	Fred D. Hildebrand
Parks and Recreation Director	James M. Doran
Commissioner of the Revenue	Ellen E. Murphy
County Treasurer	C. William Orndoff, Jr.
Commonwealth Attorney	Lawrence R. Ambrogi
Victim/Witness Director	Melissa Rice
Sheriff	Robert T. Williamson
Judge of the Circuit Court	John Prosser
Judge of the General District Court	David S. Whitacre
Judge of the Juvenile and Domestic Relations Court	Elizabeth Kellas
Clerk of the Circuit Court	Rebecca P. Hogan
Court Services Director	D. Scott Anderson
Social Services Board Chairman	Judith Morris
Social Services Director	Gwen E. Monroe
Health Department District Administrator	David Crabtree
Sanitation Authority Chairman	James T. Anderson
Sanitation Authority Director	Wellington H. Jones
Frederick County Extension Agent	Cynthia Marston
General Registrar	Richard S. Miller
School Board Chairman	Lawrence K. Van Hoose
Superintendent of Schools	Patricia Taylor



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
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**Frederick County  
Virginia**

For the Fiscal Year Beginning

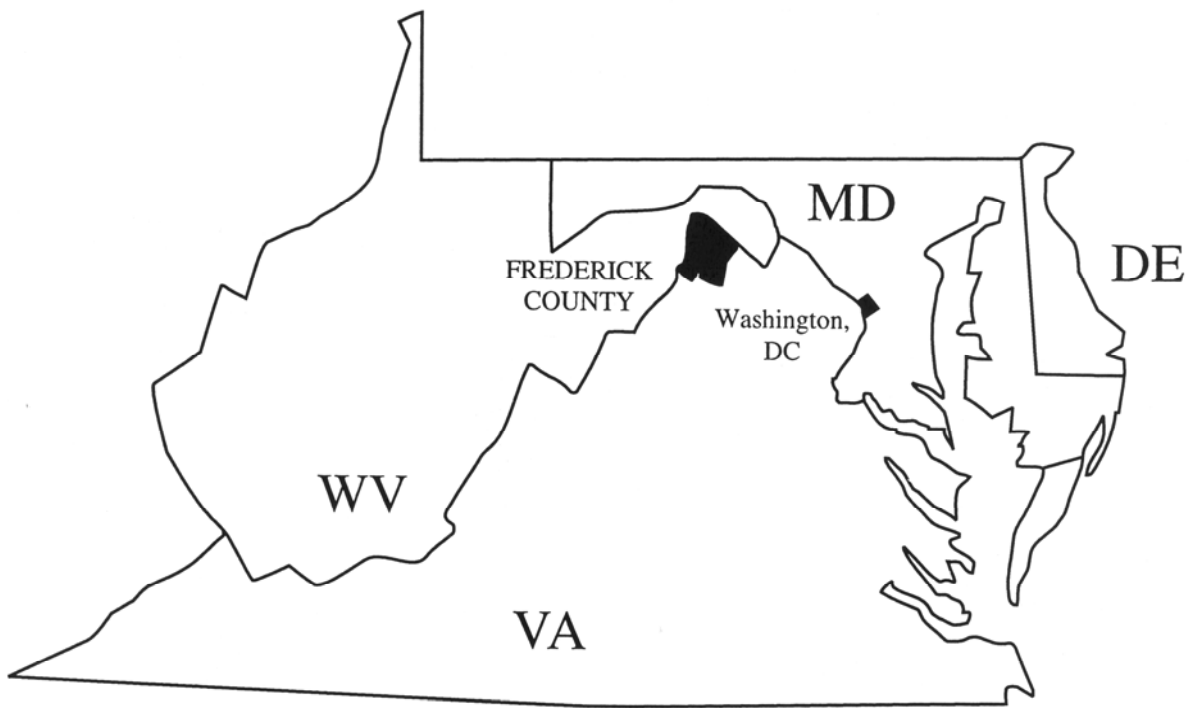
**July 1, 2005**

*Nancy L. Ziehl*  
President

*Jeffrey R. Emery*  
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, 2005. 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 of another award.



**FREDERICK COUNTY, VIRGINIA**  
**ANNUAL BUDGET**  
**FISCAL YEAR 2006-2007**

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

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July 1, 2006

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 2006-2007. 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. Uncertain revenue from the Commonwealth, minimal growth in property taxes, debt service and increased operating costs for schools and increases in areas such as public safety are just a few of the areas that continuously need 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 comparable low real estate tax rate. 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 2007 Budget Process, Development and Issues**

The FY 2007 budget process was drastically different than the previous years. Budget deliberations for FY 2006 started out with a reassessment of real property and a roll back of the tax rate to 52 ½ cents. The FY 2007 budget process included several scenarios involving the allocation of funds between the General Fund and the school system. Only one scenario provided a tax increase. The focus of the Board of Supervisors, however, was to not impose any tax increase in FY 2007 due to the reassessment being implemented in the previous year. Important, vital issues such as public safety, increased growth and student education were all carefully considered throughout the budget process.

The budget was advertised at the current tax rate of 52 ½ cents per \$100 of assessed value. The county held a public hearing on the proposed FY 2007 budget on March 22, 2006. It was a subdued public hearing with only nine residents speaking before the Board of Supervisors. All speakers voiced their appreciation to the Board of Supervisors for their support of either an outside organization's contribution or of the school system's FY 2007 budget.

The adoption of the FY 2007 budget took place on April 12, 2006 with a constant tax rate of 52 ½ cents.

Significant changes in the General Fund and school system budgets included in FY 2007 are as follows:

#### **General Fund**

- ▶ Twenty-two new positions to be added to the departments of Treasurer, Information Services, Sheriff, Inspections, Public Safety Communications, Animal Shelter and Parks and Recreation.
- ▶ Twenty-five new vehicles for various departments (seventeen for Sheriff's Office).
- ▶ Purchase of an inserter for the Treasurer's Office.
- ▶ Upgrade of county administration building phone system.

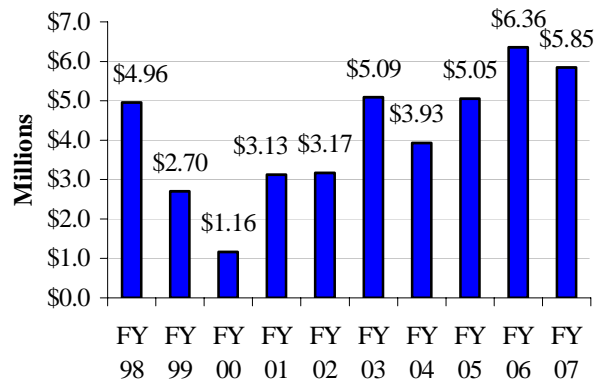
- ▶ Funds budgeted for local transportation issues.
- ▶ Wireless equipment to connect all county fire stations.
- ▶ Replacement of lake retaining wall at Sherando Park.
- ▶ Increased funding to Handley Library, Health Department, NW Works, Shenandoah Area Agency on Aging and Lord Fairfax Community College.
- ▶ 5% Cost of Living Adjustment included for county employees.

**School Funds**

- ▶ 69.5 new positions including 29 for the opening of Evendale Elementary School, special education needs, enrollment growth, compliance needs and middle school core team planning for grade 7.
- ▶ An average 6.45% increase is included to enhance teacher, administration and support salary scales to remain competitive with neighboring school districts.
- ▶ \$212,583 for Frederick County’s share in the opening of a regional Governor’s School for high school students.

The Board of Supervisors approved General Fund allocations to the school operating fund of \$58.3 million, \$665,701 to the school capital fund and \$11.8 million to the school debt service fund, an increase of \$5.4 million over FY 2006. The General Fund budget increased by \$11.9 million over FY 2006, which includes the transfers to school operating and school debt. In order to support these increases, approximately \$5.8 million was utilized from fund balance. This is a decrease of \$515,000 compared to the use of fund balance in FY 2006. A fundamental objective for the Board of Supervisors is to keep fund balance at a safe and manageable level. The chart to the left shows a ten year history of the use of fund balance to balance the county budget.

**Use of Fund Balance to Balance Budget**

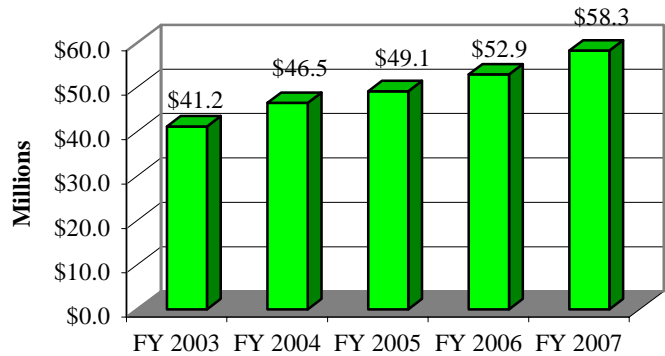


The Public Hearing on the FY 2007 budget, which gives county residents a chance to voice their opinions, consisted of nine speakers. Appreciation for school funding was the popular expression of the speakers.

## County Expenditures

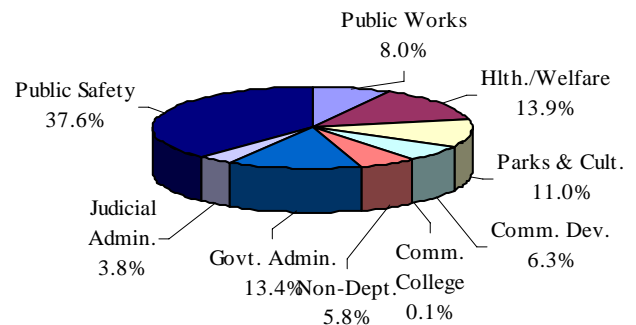
The total county budget for FY 2007 is \$230 million, an increase of 13.5% from the FY 2006 adopted budget. This figure does not include transfers made between various funds. The transfer from the General Fund to the School Operating Fund equals \$58,303,146, an increase of \$5,330,636 over FY 2006. Looking back five years, the transfer to the School Operating Fund has increased 41%, or \$17,070,761. Another transfer occurs between the General Fund and the Regional Jail Fund. This contribution totals \$2,181,830 and has increased 134% or \$1,251,389 over the last five years.

**Transfer to School Operating Fund**



### General Fund

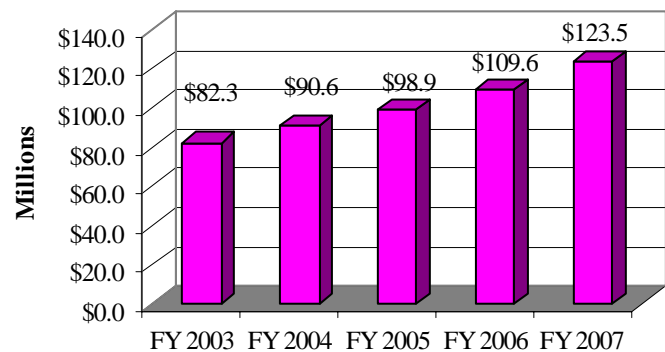
The General Fund budget totals \$48.2 million, excluding school and jail transfers, an increase of 15%, or \$6,300,331, over FY 2006. Of that amount, \$4.2 million is attributed to salary and fringe increases for new positions hired in FY 2006 and FY 2007. General Fund expenditures have increased 40% or \$14 million over the past five years.



### School Operating Fund

The School Operating Budget for FY 2007 is \$123 million, which is an increase of 13% over FY 2006. Over the past five years, the School Operating Fund has increased 49%, or \$40.7 million. This budget is based on a projected student enrollment of 12,158. Student enrollment has risen by 1,033 from September 2000 to September 2005. Over the last ten years, student enrollment has increased 21% or 2,084 students.

**School Operating Budget**



## School Construction

As the county's population continues to grow, the school system must keep up with the enrollment growth that comes with it. As such, construction of new schools is needed and with a steady growth over the past several years, school construction continues to be on the rise. Construction projects included on the county's Capital Improvement Plan are show below. Appropriation is approved as the projects are initiated.

- Replacement Gainesboro Elementary School at an approximate cost of \$23.5 million is the first school CIP priority. The project estimate includes architectural and engineering services as well as all permits and fees, site evaluation and development, construction and equipment purchases. The replacement Gainesboro Elementary School will open in the fall of 2007.
- The construction/renovation of the Transportation Facility and the divisions central Administration Building, both of which serve an ever-increasing school system, also remain on the CIP until initiated. The current administration building is a former elementary school and is no longer large enough to house the support services.
- The county's 12<sup>th</sup> elementary school is planned for the eastern part of the county. Acquisition of land for constructing the elementary school is needed by the fall of 2006 to accommodate a scheduled opening in the fall of 2008.
- Renovation of Robert E. Aylor Middle School, James Wood High School, Apple Pie Ridge Elementary, Bass Hoover Elementary School and Indian Hollow Elementary School are five other projects in line for capital improvement plan. Project estimates will be determined when design and scoping of the projects are complete.
- Land acquisitions for the construction of the county's 4<sup>th</sup> high school, 5<sup>th</sup> middle school and 13<sup>th</sup> and 14<sup>th</sup> elementary schools are also on the schools' CIP listing. Enrollment growth will cause existing capacity to be exceeded by as early as 2010. Construction of the 4<sup>th</sup> high school is planned for the 2008-2009 school year to accommodate a scheduled opening in the fall of 2011. The 5<sup>th</sup> middle and 13<sup>th</sup> elementary schools are planned to open in the fall of 2010; therefore, construction of these projects must begin in the 2008-2009 school year. The 14<sup>th</sup> elementary school is planned to open in the fall of 2011.

### County Revenues

The tax rates are assessed as follows:

Real Estate	\$ .525 per \$100
Personal Property	\$4.20 per \$100
Business & Occupational	
Retail	\$ .20 per \$100
Contractors	\$ .16 per \$100
Professional Services	\$ .58 per \$100
(calculated on gross receipts)	
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 2007 revenue plan includes the use of approximately \$5.8 million of the county's projected unreserved fund balance. The June 30, 2006 fund balance is projected to reach approximately \$22.8 million. At July 1, 2006, this amount will be reduced to approximately \$16.9 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 \$10 million or approximately 45 days of operating funds.

### **Unfunded Requests**

The FY 2006-2007 budget meets the growing needs of a growing community. However, several budget needs went unfunded. To name a few:

- Continued delay of requested new positions in the departments of Treasurer, Fire and Rescue, Public Safety Communications and Engineering..
- Furniture and ADP equipment for various departments.
- Continued reduced hours of operation at compactor sites throughout the county.
- Replacement radios for Sheriff's deputies.
- Field Reporting System for Sheriff's Office (laptop computer use within deputy vehicles)
- Mobile data computers for ambulances and fire and rescue staff vehicles.
- Fire and Rescue training program materials.
- Spray Grounds at Clearbrook Park and Sherando Park.
- Requests for contribution increases to various organizations.
- Replacement vehicles for Fire and Rescue, Sheriff's Office, Engineering, Planning and Development and Commissioner of the Revenue.

The School Board presented a proposed School Operating Fund Budget totaling \$124,676,337. The approved budget totals \$123,546,331 for the School Operating Fund, \$1,130,006 less than requested. The requests that were removed from the School Board's FY 2007 operating budget include the following:

- Reduced classroom instructional staff by seven full-time equivalent positions equating to \$415,301.
- Reduced funding for additional space needs for the school administration building equating to \$340,000.
- Reduced instructional and general supplies accounts by \$100,000.
- Reduced Frederick County share of Northwestern Regional Education Programs (NREP) by \$100,000.
- Reduced costs associated with benefits, overtime, supplements and substitutes by \$174,705.

The requests that were removed from the Superintendent's requested operating budget include the following:

- Reduced Virginia Retirement Specialist's board rate to the governor's proposed rate equating to \$1,448,376.
- Reduced staffing requests at about \$1,395,779 for student growth by 25 full-time equivalents such as regular and special education teachers, instructional aides, bus drivers and other support positions.
- Reduced funding of \$56,928 for supplemental positions for indoor track, soccer, volleyball, softball/baseball and assistant coordinators of student activities.
- Reduced requested salary increases for division employees by \$2,626,110.
- Reduced funding by six school buses or \$432,000 needed for student growth.
- Reduced health insurance, instructional and general supplies, and other line items by \$243,134.

These requests were not included in the FY 2007 budget but remain as important issues that will have to be addressed in the near future.

## **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.
- Emphasize transportation initiatives within the county.  
Strategy: Created a standing Board of Supervisors Transportation Committee; hired a Transportation Planner to initiate and manage transportation projects; earmarked \$250,000 within the FY 2007 budget for local transportation projects.
- 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**

Many activities, either in the process of completion or proposed for the near future, are occurring that will greatly serve Frederick County and the surrounding area.

The construction of the eleventh elementary school, Evendale Elementary School is underway. The school, which will accommodate 644 students in grades K-5, is slated to open in the fall of 2006.



New Public Safety Facilities for Frederick County are under construction at this time. The Public Safety Facilities will consist of two buildings. The main building will be a two-story structure of approximately 61,566 square feet that will house the county Sheriff's Office, Fire and Rescue and the Department of Public Safety Communications and its Emergency Communications and Operations Centers. The main building will also provide departmental training rooms and community training areas. An ancillary building is expected to house the evidence lab areas with associated processing rooms, vehicle forensic bays, weapons and ammunition storage, vehicle maintenance bays and storage areas. This building is expected to be a single story of approximately 7,980 square feet. The Public Safety Facilities are expected to be completed by July 2007 at a cost of \$16,500,000.

The new Frederick County Animal Shelter is being constructed at this time adjacent to the new work release facility on property owned by the regional jail facility in the Fort Collier Industrial Park. The animal shelter will include approximately 13,000 square feet of finished space and an approximate 1,000 square feet of combined sally port and storage area. The finished area will include 37 dog runs and sufficient space for approximately 86 cat cages. The separate dog and cat areas will include isolation and quarantine space for injured and/or sick animals. Also, separate areas have been designated for puppies and nurseries. The HVAC system will be designed to provide zoned heating and cooling as well as biological air treatment to prevent the spread of diseases. Fresh air changes will meet or exceed the state veterinary requirements. The plumbing design will accommodate daily wash down in the canine areas. Special floor finishes will be incorporated in these areas to accommodate the daily exposure to wash water and disinfectants.

Since 2000, the Regional Jail has experienced an 84% growth rate. A study of population was completed that projects an increase in inmate population for FY 2016 of approximately 977. The Regional Jail requested approval to build a new Community Corrections Center for an additional 204 beds. This facility will be located on property adjacent to the current jail facility and construction was started in June 2004. In addition, the Regional Jail requested to add to the existing facility a third housing unit for another 96 beds. These new accommodations are expected to be completed in FY 2007. The plans were approved by the Jail Board, by the four localities, and by the State of Virginia, which will be contributing approximately 46% of the cost. In order to issue construction bonds in its own right, the jail reorganized from a Jail Board to a Jail Authority. The overall cost of this construction is estimated at \$23,000,000.

The Frederick County Public-Private Education Facilities and Infrastructure Act Review Committee recently reviewed a proposal received by a local company for the construction of an indoor aquatic facility. Parks and Recreation staff has been instructed to meet with the company to provide more details of their building requirements. The Indoor Aquatic Facility is approximately a 50,000 square foot facility expected to cost under \$15,000,000. This facility will provide county residents a leisure pool for water fun for the entire family, an instructional pool for water safety courses and fitness classes and a competitive pool to host Frederick County High School swim teams, area competitive swim enthusiasts of all ages and area lap swimmers. At this time, the Aquatic Facility is planned to be located in Sherando Park along Warrior Drive, but the site may change if a more suitable location is found. Construction will take approximately eighteen months once a comprehensive agreement is signed.

Increasing the industrial/business tax base in an effort to minimize the tax burden on residents continues to be a top priority. Frederick County has experienced new industry and expansion of existing industry in several areas. Frederick County will become home to the Federal Bureau of Investigation's centralized records site. FEMA will relocate their National Processing Service Center from Mount Weather to Frederick County as well. These two facilities will create nearly 2,000 jobs in the area over the next three years. Several local businesses, including Alban Tractor, AB&C Group and Winchester Metals are also expanding in the county.

Retail business has also grown considerably within the county. Three Martin's Food Stores are locating in Frederick County as well as an Outback Steakhouse and several hotels. Frederick County also saw the addition of Super Wal-Mart as well as an expanded 84 Lumber.

Growth in Frederick County is continuing at a steady pace. Housing permits reached an all-time high in August 2005 in Frederick County with 285 permits issued. The climb in housing construction has leveled off recently with 202 permits issued in May 2006. As residential construction continues, commercial construction follows due to the rise in population in this area. According to the Weldon Cooper Center for Public Service with the University of Virginia, the population in 2010 in Frederick County will be as high as 72,300. Population in the county is anticipated to creep up to 84,300 by 2020 and much higher in 2030 with an estimate of 96,100 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 maintain 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

## **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 unemployment, 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 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 will be reassessed every four years.
- The county will follow an aggressive policy of collecting tax revenues. Tax collections will take advantage of all available legal enforcement powers.

**C. Debt Management Policies**

- The county will confine long-term borrowing to capital improvements that cannot be financed from current revenues except where approved justification is provided.
- When the county finances capital improvements or other proceeds by issuing bonds or entering into capital leases, it will repay the debt in a period not to exceed the expected useful life of the project.
- The county will not use long-term debt for current operations.
- 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**

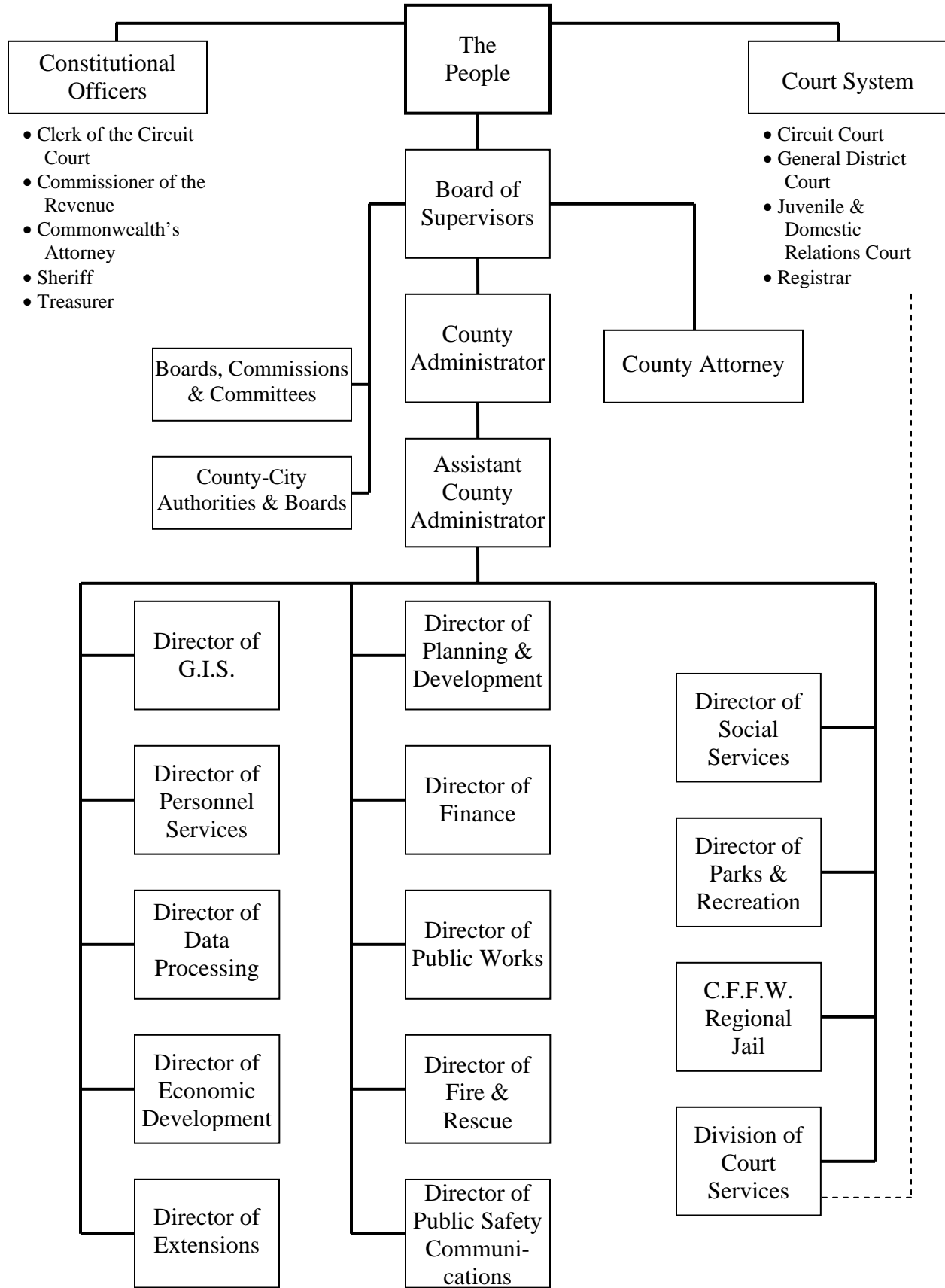
- Disbursement, collection and deposit of funds will be scheduled to ensure maximum cash availability.
- When permitted by law, the county will pool cash from several different funds for investment purposes.
- The county will invest all of its idle cash on a continuous basis. County investments are made 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.

**Financial Management Policies and Fiscal Year 2007**

With the county's financial management policies as a guide, the Board of Supervisors, School Board and county staff drafted the Fiscal Year 2007 budget under these additional guidelines:

- Prepare a County Departmental Budget at present level funding as directed by the Board of Supervisors.
- Review all department budgets and reallocate resources within the different budgets based on necessity and priority.
- Submit to the Board of Supervisors a proposed budget that reflects a minimal increase in expenditures while at the same time retaining a consistent, satisfactory service level to county residents.
- Recognize the need to retain valuable personnel and look at areas of critical need for increased staffing.

# Frederick County ORGANIZATIONAL CHART



# **SUMMARY OF THE ADOPTED BUDGET**

The Annual Budget adopted for the fiscal year 2006-2007 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 budget process began in November, with an upcoming election in the same month for three of the seven members of the Board of Supervisors. While departments were busy working on their requests, budget discussions with the Board of Supervisors was delayed until January due to the arrival of two new board members. While the Board of Supervisors was dealing with how to balance their budget needs, the state certainly was not making the task easy. At the time of preparation of this document, the state had not adopted a budget for FY 2007.

On March 9, 2006, the budget was advertised with a constant real estate tax rate of 52 ½ cents. A real estate assessment implemented in 2005 in conjunction with the growth in the area allowed the Supervisors to advertise the budget with no tax increase. At this current rate, the Board of Supervisors was able to increase the amount allocated to the school system in FY 2006 by over \$5 million. This rate also allocated over \$5 million more to the General Fund.

The county conducted a public hearing on the advertised budget on March 22, 2006 in the Frederick County Board of Supervisors meeting room. Nine citizens spoke of their appreciation of the Board of Supervisors' support of the school system budget or an outside agency contribution.

The Board of Supervisors approved the Fiscal Year 2007 Budget and set the calendar year 2006 tax rate on April 12, 2006. The real estate tax rate remains the same at 52 ½ cents per \$100 of assessed value.

## **II. 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 stat 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 up to a total of \$10,000 per line item per year with the limitation of no more that \$5,000 to be transferred at any one time. Transfers not meeting these criteria are taken to the Finance Committee for a recommendation of approval or disapproval. The recommendation is presented to the Board of



## **Budget Calendar FY 2006 – 2007**

<b>Month</b>	<b>Action</b>
November 1, 2005	Directors receive budget instructions for submitting request
November, 2005	Directors prepare budgets
December 6, 2005	Budget submissions due to Finance Department to prepare budget packets for Board of Supervisors and Finance Committee
December, 2005	Distribution of budget packets to Board of Supervisors and Finance Committee; County Administrator conducts preliminary review of budgets submitted by Directors
February, 2006	Proposed budget decisions and preparation of proposed budget
March 9, 2006	Budget advertised in newspaper
March 22, 2006	FY 2006 – 2007 Budget Public Hearing
April 12, 2006	FY 2006 – 2007 Budget Adoption
May-July, 2006	Preparation of Adopted Budget Document and submission of budget for award
July 1, 2006	Implementation of Fiscal Year 2006 – 2007

Supervisors for approval or disapproval. Since the Board of Supervisors funded the school operating budget in total, rather than by category, transfers are not required within the school operating fund.

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.

### **III. THE ANNUAL BUDGET AS A MANAGERIAL TOOL**

- A. The FY 2007 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 2007 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 into effect through the planned expenditure of public funds.

### **IV. DEBT MANAGEMENT**

Counties in Virginia, unlike cities, do not have a legal debt limit. With the exceptions of revenue and refunding bonds, bonds for school capital projects sold to the state's Literary Fund, the Virginia Public School Authority, the Virginia Retirement System, or other state agency prescribed by law, must be approved by prior voter referendum.

At June 30, 2005, the county had a number of bonded debt issues outstanding in the amount of \$120,002,745. The debt issues include schools, administration and the regional library. All bond payments are appropriated annually in the operating budget for the school or general operating fund. As of June 30, 2005, the county's net general obligation debt was 1.82% of assessed value.

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 a much needed administrative building and a regional library, school construction is the only "debt service" that the county currently undertakes. School construction debt continues to pose budget concerns since most of the funding source is local.

**Frederick County, Virginia**

**Annual Requirements on All  
Long-Term Debt**

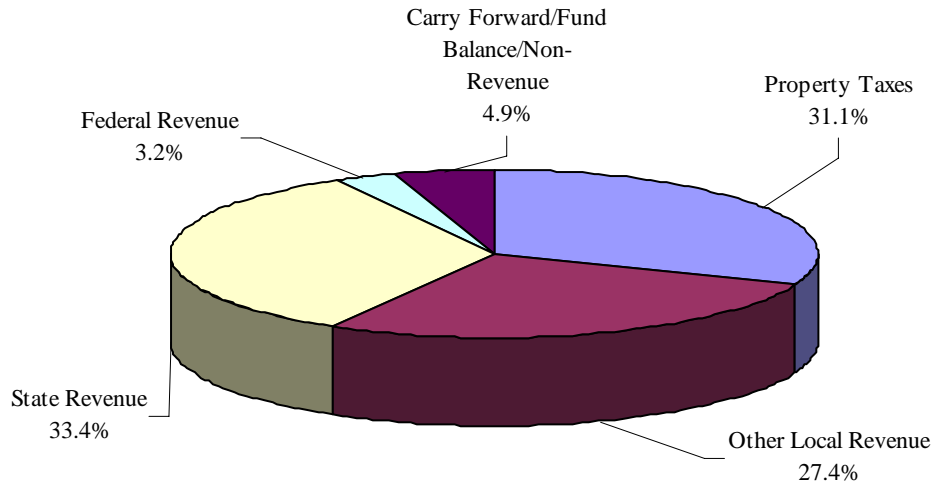
**June 30, 2005**

<b>Year Ending June 30</b>	<b>Long-term Debt</b>		<b>Capital Leases</b>	
	<b>Principal</b>	<b>Interest</b>	<b>Principal</b>	<b>Interest</b>
2006	8,989,238	5,723,801	35,115	3,035
2007	8,843,182	5,305,563	36,704	1,446
2008	8,363,751	4,874,549	9,432	106
2009	8,299,905	4,453,349	--	--
2010	8,129,647	4,031,930	--	--
2011 - 2015	35,492,090	14,590,631	--	--
2016 - 2020	26,793,590	6,943,194	--	--
2021-2025	14,796,342	1,463,030	--	--
2026	295,000	6,146	--	--
<b>Total</b>	<b>\$120,002,745</b>	<b>\$47,392,193</b>	<b>\$81,251</b>	<b>\$4,587</b>

**Frederick County, Virginia**  
**Statement of Long-Term Indebtedness**  
**Year Ending June 30, 2004**

Description	Authorized And Issued	Prior Year Payments	Balance July 1 2005	Incurred During 2005-06	Total Columns 3 & 4	Principal Paid During 2005-06	Outstanding June 30 2006
<b>School Debt Fund</b>							
Armel/Gainesboro	2,010,000	1,325,000	685,000		685,000	105,000	580,000
Sherando/Park Project	5,350,000	3,710,000	1,640,000		1,640,000	260,000	1,380,000
FCMS Renovations	755,132	443,675	311,457		311,457	40,428	271,029
Sherando High School	3,820,000	2,525,000	1,295,000		1,295,000	195,000	1,100,000
Sherando High School	5,740,000	3,760,000	1,980,000		1,980,000	275,000	1,705,000
Refinanced Bonds	21,705,000	16,540,000	5,165,000		5,165,000	1,030,000	4,135,000
School Bonds	990,000	990,000	0		0	0	0
Stonewall/Senseny/Adm/Red	3,700,000	1,665,000	2,035,000		2,035,000	185,000	1,850,000
Stonewall/Senseny Road	1,200,000	480,000	720,000		720,000	60,000	660,000
Stonewall	1,355,000	490,000	865,000		865,000	70,000	795,000
Armel/Middletown Addition	3,200,000	960,000	2,240,000		2,240,000	160,000	2,080,000
Orchard View Elementary	4,650,000	1,175,000	3,475,000		3,475,000	235,000	3,240,000
Orchard View Elementary	4,100,000	1,025,000	3,075,000		3,075,000	205,000	2,870,000
3rd HS/Land 11th Elem/4th MS	18,600,000	3,600,000	15,000,000		15,000,000	1,200,000	13,800,000
Millbrook High School	6,150,000	930,000	5,220,000		5,220,000	310,000	4,910,000
MHS/JWMS Renovation	8,385,000	840,000	7,545,000		7,545,000	420,000	7,125,000
MHS, JWMS, 4th MS	3,315,000	340,000	2,975,000		2,975,000	170,000	2,805,000
Millbrook High School	3,782,296	349,456	3,432,840		3,432,840	176,623	3,256,217
MHS, JWMS	12,655,000	635,000	12,020,000		12,020,000	635,000	11,385,000
Byrd Middle School	5,980,000	300,000	5,680,000		5,680,000	300,000	5,380,000
Byrd MS, 11th Elementary	8,580,000	0	8,580,000		8,580,000	430,000	8,150,000
Byrd MS, 11th Elementary	8,550,000	0	8,550,000		8,550,000	430,000	8,120,000
Byrd MS, 11th Elementary	5,995,000	0	5,995,000		5,995,000	0	5,995,000
Evendale (11th Elementary)	5,685,000	0		5,685,000	5,685,000	0	5,685,000
Evendale, Gainesboro							
Replace	6,305,000	0	0	6,305,000	6,305,000	0	6,305,000
<b>State Literary Fund Loans</b>							
NREP	1,000,000	900,000	100,000		100,000	50,000	50,000
Indian Hollow Elem. School	2,000,000	1,600,000	400,000		400,000	100,000	300,000
D.J. Howard Addition	540,600	432,480	108,120		108,120	27,030	81,090
Middletown Elem. School	1,839,424	1,288,000	551,424		551,424	92,000	459,424
Redbud Run Elem. School	5,000,000	2,000,000	3,000,000		3,000,000	250,000	2,750,000
Sherando High Addition	1,500,052	600,016	900,036		900,036	75,002	825,034
James Wood High Addition	2,142,948	857,176	1,285,772		1,285,772	107,147	1,178,625
Stonewall Elem. School	4,640,000	1,624,000	3,016,000		3,016,000	232,000	2,784,000
Senseny Road Addition	3,000,000	1,050,000	1,950,000		1,950,000	150,000	1,800,000
<b>Other Indebtedness</b>							
DJ Howard Buyout	2,597,500	2,226,429	371,071		371,071	371,071	0
<b>TOTAL</b>	<b>176,817,952</b>	<b>54,661,232</b>	<b>110,166,720</b>	<b>11,990,000</b>	<b>122,156,720</b>	<b>8,346,301</b>	<b>113,810,419</b>

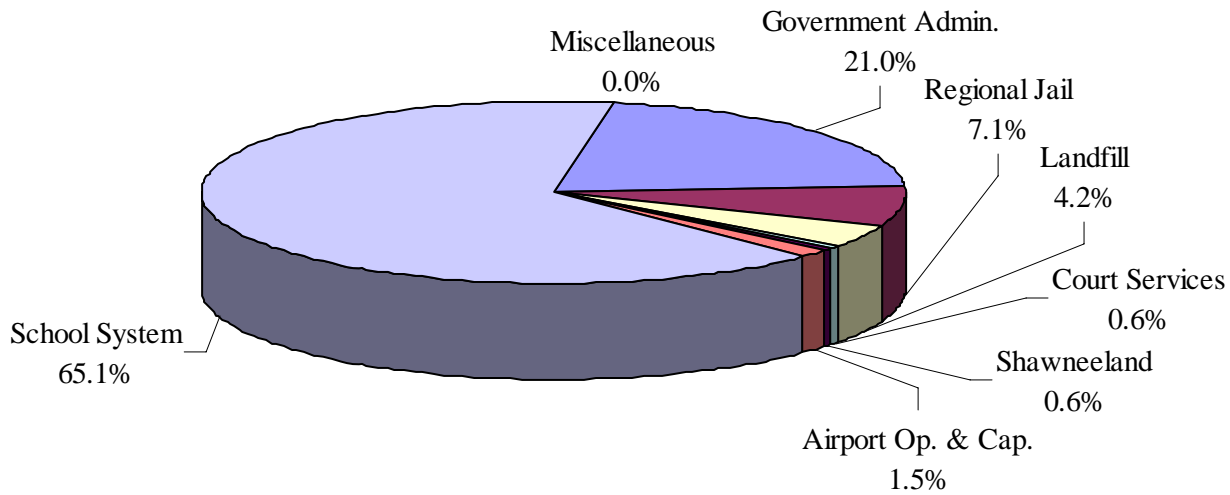
## FY 2006-2007 Total County Revenues \$230,072,252



	2004-05 Budgeted	2004-05 Actual	2005-06 Budgeted	2005-06 Estimated	2006-07 Adopted	% of Total
<b>Total County Revenues</b>						
<b>Local Revenue</b>						
Property Taxes	65,440,188	64,700,321	69,259,274	71,978,931	71,503,000	31.1%
Other Local Revenue	36,091,674	46,589,415	41,641,487	51,523,797	53,687,945	23.3%
Other Local Revenue - School Funds	7,270,748	8,234,976	8,262,118	8,207,147	9,254,983	4.0%
Subtotal	108,802,610	119,524,712	119,162,879	131,709,875	134,445,928	58.4%
<b>State Revenue</b>						
General Fund	6,432,719	6,785,777	6,682,077	7,327,424	7,848,782	3.4%
School Funds	46,486,676	49,294,579	53,495,221	54,026,554	62,374,687	27.1%
Other Funds	4,791,860	6,369,360	5,579,700	6,064,980	6,721,969	2.9%
Subtotal	57,711,255	62,449,716	65,756,998	67,418,958	76,945,438	33.4%
<b>Federal Revenue</b>						
General Fund	189,405	434,747	201,755	428,855	267,593	0.1%
School Funds	5,996,056	4,883,589	5,900,313	6,032,924	5,968,783	2.6%
Other Funds	1,298,000	602,319	755,600	1,609,813	1,201,200	0.5%
Subtotal	7,483,461	5,920,655	6,857,668	8,071,592	7,437,576	3.2%
<b>Carry Forward/Fund Balance/Non-Revenue</b>						
General Fund	5,054,387	10,855	6,367,443	3,562,181	5,851,964	2.5%
School Funds	1,336,266	28,660,767	1,633,524	24,992,314	1,454,128	0.6%
Other Funds	144,108	74,930	2,890,787	3,455,640	3,937,218	1.7%
Subtotal	6,534,761	28,746,552	10,891,754	32,010,135	11,243,310	4.9%
<b>Total Revenue</b>	<b>180,532,087</b>	<b>216,641,635</b>	<b>202,669,299</b>	<b>239,210,560</b>	<b>230,072,252</b>	<b>100.0%</b>

# FY 2006-2007 Total County Expenditures

## \$230,072,252

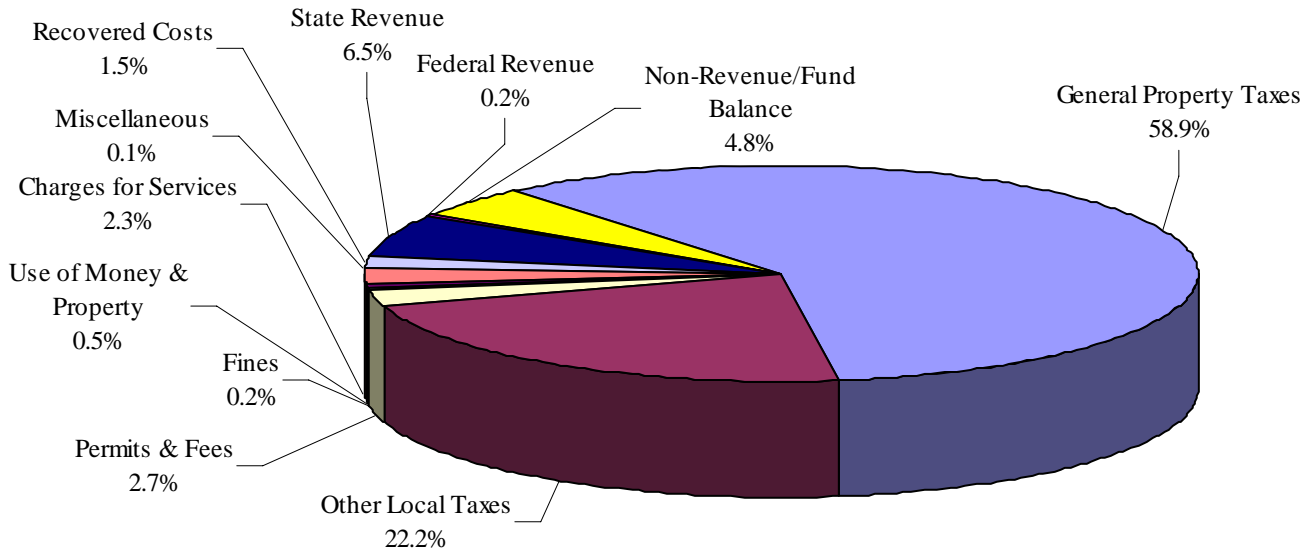


	2004-05 Budgeted	2004-05 Actual	2005-06 Budgeted	2005-06 Estimated	2006-07 Adopted	% of Total
<b>Total County Expenditures</b>						
<b>General Government</b>						
Administration	5,885,797	6,085,742	6,086,159	6,040,927	6,492,346	2.8%
Judicial Administration	1,319,141	1,408,398	1,644,558	1,690,740	1,840,900	0.8%
Public Safety	13,811,769	14,271,495	15,408,534	16,871,645	18,153,082	7.9%
Public Works	3,164,518	3,290,974	3,551,218	3,075,160	3,897,695	1.7%
Health/Welfare	5,376,185	4,867,997	5,673,907	5,604,841	6,692,735	2.9%
Community College	47,379	444,629	57,106	473,146	60,265	0.0%
Parks, Recreation & Cultural	4,313,212	4,460,567	4,642,641	4,773,056	5,296,845	2.3%
Community Development	2,392,802	2,726,707	2,565,557	2,567,529	3,041,140	1.3%
Miscellaneous	2,413,923	1,827,512	2,361,541	5,944,781	2,816,544	1.2%
Subtotal	38,724,726	39,384,021	41,991,221	47,041,825	48,291,552	21.0%
<b>Other Funds</b>						
Regional Jail	10,408,680	10,644,776	11,848,786	11,363,750	16,327,640	7.1%
Landfill	6,327,638	4,606,256	9,354,058	10,446,290	9,573,521	4.2%
Division of Court Services	1,281,617	1,154,726	1,295,876	1,163,599	1,303,985	0.6%
Shawneeland Sanitary District	516,455	407,931	622,413	398,207	1,319,710	0.6%
Airport Operating & Capital	2,454,665	3,896,865	2,844,494	4,141,047	3,370,540	1.5%
Miscellaneous	10,000	8,042	10,000	1,824	10,000	0.0%
Subtotal	20,999,055	20,718,596	25,975,627	27,514,717	31,905,396	13.9%
<b>School System</b>						
School Funds	108,092,940	107,297,501	121,019,612	123,128,596	135,938,234	59.1%
Debt Service Fund	12,465,366	12,407,904	13,682,839	13,682,839	13,937,070	6.1%
Capital Project Fund	250,000	15,153,993	0	21,719,216	0	0.0%
Subtotal	120,808,306	134,859,398	134,702,451	158,530,651	149,875,304	65.1%
<b>Total Expenditures*</b>	<b>180,532,087</b>	<b>194,962,015</b>	<b>202,669,299</b>	<b>233,087,193</b>	<b>230,072,252</b>	<b>100.0%</b>

\*Excludes transfers

# FY 2006-2007 General Fund Revenues

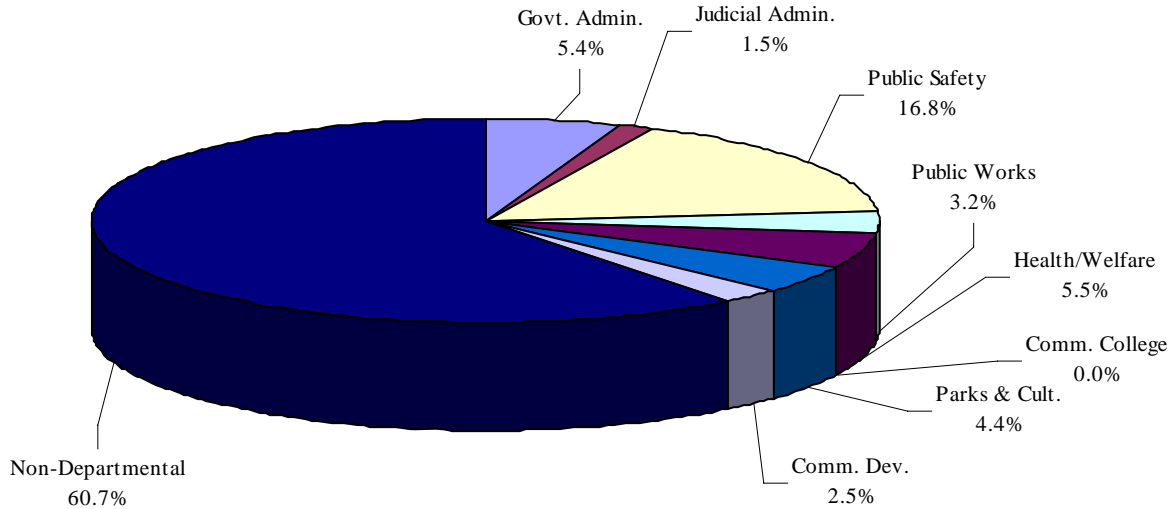
## \$121,394,503



General Fund Revenues	2004-05 Budgeted	2004-05 Actual	2005-06 Budgeted	2005-06 Estimated	2006-07 Adopted	% of Total
<b>Local Revenue</b>						
General Property Taxes	65,440,188	64,700,321	69,259,274	71,978,931	71,503,000	58.9%
Other Local Taxes	17,155,291	23,459,693	19,400,160	25,095,015	26,894,990	22.2%
Permits and Privilege Fees	1,582,631	2,773,787	2,203,342	3,146,407	3,231,542	2.7%
Fines and Forfeitures	194,631	282,828	505,835	221,435	264,098	0.2%
Use of Money and Property	371,500	601,515	374,580	1,202,529	662,921	0.5%
Charges for Services	2,179,220	2,345,861	2,363,221	2,485,673	2,842,363	2.3%
Miscellaneous	60,023	295,410	56,273	201,060	164,755	0.1%
Recovered Costs	1,464,218	2,508,621	1,983,546	2,736,870	1,862,495	1.5%
Subtotal	88,447,702	96,968,036	96,146,231	107,067,920	107,426,164	88.5%
<b>State Revenue</b>						
Non-Categorical Aid	160,000	259,517	246,000	219,658	425,545	0.4%
Shared Expenses	2,369,505	2,736,653	2,573,660	2,770,964	2,917,904	2.4%
Categorical Aid	3,903,214	3,789,607	3,862,417	4,336,802	4,505,333	3.7%
Subtotal	6,432,719	6,785,777	6,682,077	7,327,424	7,848,782	6.5%
<b>Federal Revenue</b>						
Categorical Aid	189,405	434,747	201,755	428,855	267,593	0.2%
<b>Non-Revenue/Fund Balance</b>	5,054,387	10,855	6,367,443	3,562,181	5,851,964	4.8%
<b>Total General Fund Revenues</b>	<b>100,124,213</b>	<b>104,199,415</b>	<b>109,397,506</b>	<b>118,386,380</b>	<b>121,394,503</b>	<b>100.0%</b>

# FY 2006-2007 General Fund Expenditures

## \$121,394,503



General Fund Expenditures	2004-05 Budgeted	2004-05 Actual	2005-06 Budgeted	2005-06 Estimated	2006-07 Adopted	% of Total
<b>Functional Areas</b>						
Administration	6,016,173	6,190,847	6,155,371	6,130,964	6,590,744	5.4%
Judicial Administration	1,319,141	1,408,398	1,644,558	1,690,740	1,840,900	1.5%
Public Safety	15,362,320	15,822,046	17,334,332	18,797,443	20,334,912	16.8%
Public Works	3,164,518	3,290,974	3,551,218	3,075,160	3,897,695	3.2%
Health/Welfare	5,376,185	4,867,997	5,673,907	5,604,841	6,692,735	5.5%
Community College	47,379	444,629	57,106	473,146	60,265	0.0%
Parks, Recreation & Cultural	4,313,212	4,460,567	4,642,641	4,773,056	5,296,845	4.4%
Community Development	2,392,802	2,726,707	2,565,557	2,567,529	3,041,140	2.5%
Subtotal	37,991,730	39,212,165	41,624,690	43,112,879	47,755,236	39.3%
<b>Non-Departmental</b>						
Merit/Fringe Benefit/COLA Reserve	784,000	559,517	1,027,966	1,027,966	1,345,000	1.1%
Operational Contingency Reserve	300,000	158,062	300,000	300,000	300,000	0.2%
Transfer to School Operating Fund	49,164,531	49,176,198	52,972,510	53,360,538	58,303,146	48.0%
Transfer to School Capital Fund	0	0	1,000,000	1,860,437	665,701	0.5%
Transfer to School Debt Service Fund	10,554,029	10,554,029	11,438,765	11,438,765	11,853,876	9.8%
Transfer to Capital Projects Fund	0	0	0	3,583,240	0	0.0%
Transfer to Consolidated Maint. Fund	296,348	66,381	0	0	0	0.0%
Transfer to Debt Service - County	1,033,575	1,043,552	1,033,575	1,033,575	1,171,544	1.0%
Subtotal	62,132,483	61,557,739	67,772,816	72,604,521	73,639,267	60.7%
<b>Total General Fund Expenditures</b>	<b>100,124,213</b>	<b>100,769,904</b>	<b>109,397,506</b>	<b>115,717,400</b>	<b>121,394,503</b>	<b>100.0%</b>



**FY 2006-2007**  
**Budget Summary by Category**

<b>Fund and Department</b>	<b>Personnel Expenses</b>	<b>Operating Expenses</b>	<b>Capital Expenses</b>
<b>General Fund:</b>			
Board of Supervisors	157,631	85,501	0
County Administrator	449,364	24,390	0
Human Resources	246,596	48,510	0
Independent Auditor	0	51,450	0
Commissioner of the Revenue	917,206	69,180	12,800
Board of Assessors	0	0	0
Treasurer	709,275	241,500	30,200
Finance	511,100	36,875	4,900
Data Processing	416,460	87,900	108,152
Geographic Information Systems	237,122	37,750	2,000
Other	0	1,926,033	1,281
Electoral Board	30,487	12,456	1,000
Registrar	117,426	13,179	3,020
Circuit Court	0	48,300	0
General District Court	245	5,719	2,500
J & D Relations Court	1,200	5,250	4,500
Clerk of Circuit Court	420,682	82,077	10,000
Law Library	0	7,200	0
Detox Center	0	43,600	0
Commonwealth Attorney	1,022,915	67,105	9,660
Victim Witness Program	100,022	9,925	0
Sheriff	7,225,310	923,188	415,842
Volunteer Fire Departments	31,423	707,195	0
Ambulance And Rescue Service	0	386,162	0
Public Safety Contributions	0	2,504,262	0
Juvenile Court Probation	83,408	95,245	1,800
Inspections	1,356,650	114,147	54,725
Medical Examiner	0	1,200	0
Fire and Rescue	4,670,244	428,335	190,693
Public Safety Communications	807,211	302,832	35,040
Road Administration	0	30,475	0
Street Lights	0	30,340	0
General Engineering	361,022	61,004	0

**FY 2006-2007**  
**Budget Summary by Category**

<b>Fund and Department</b>	<b>Personnel Expenses</b>	<b>Operating Expenses</b>	<b>Capital Expenses</b>
Refuse Collection	514,870	683,266	15,052
Refuse Disposal	0	926,208	0
Maintenance Administration	233,995	10,423	0
County Office Buildings	0	680,157	0
Animal Shelter	245,167	105,716	0
Local Health Department	0	332,101	0
Northwestern Community Services	0	197,942	0
Eligibility - Administration	1,469,752	130,971	126,275
Public Assistance	0	1,974,987	0
State and Local Hospitalization	0	33,000	0
Area Agency on Aging	0	50,000	0
Property Tax Relief	0	480,000	0
Services Administration	1,410,811	142,730	112,535
VIEW Program	70,317	3,429	5,135
Day Care Administration	47,936	3,429	5,135
Fraud Free Program	29,150	2,278	2,535
Hard To Serve/Independent Living	53,723	3,429	5,135
Community College	0	60,265	0
Parks Administration	380,318	147,553	30,389
Parks Maintenance	734,692	26,945	0
Recreation Centers	1,456,979	466,846	15,800
Clearbrook Park	106,639	265,710	88,000
Sherando Park	137,788	292,601	149,000
Regional Library	0	997,585	0
Planning and Development	919,018	162,160	19,600
EDC	223,545	803,832	21,454
Zoning Board	2,520	3,830	0
Building Appeals Board	150	400	0
NSV Regional Commission	0	25,635	0
Gypsy Moth/Biosolids	66,063	275,727	800
Soil and Water Conservation District	326,684	9,000	0
Extensions	86,057	92,165	2,500
Transfers	0	73,639,267	0
<b>General Fund Total</b>	<b>21,915,078</b>	<b>77,063,937</b>	<b>1,145,198</b>

**FY 2006-2007**  
**Budget Summary by Category**

<b>Fund and Department</b>	<b>Personnel Expenses</b>	<b>Operating Expenses</b>	<b>Capital Expenses</b>
<b>Regional Jail Fund</b>	<b>11,036,084</b>	<b>5,095,046</b>	<b>196,510</b>
<b>Landfill Fund</b>	<b>1,703,308</b>	<b>3,702,213</b>	<b>4,168,000</b>
<b>Division of Court Services Fund:</b>			
Alcohol Safety Action Program	336,269	186,232	22,000
Administration	177,638	0	0
"Starting Point" Public Inebriate Center	302,422	58,237	500
Community Corrections Program	156,046	54,934	9,707
<b>Court Services Fund Total</b>	<b>972,375</b>	<b>299,403</b>	<b>32,207</b>
<b>Shawneeland Sanitary District Fund</b>	<b>305,356</b>	<b>684,854</b>	<b>329,500</b>
<b>Airport Operating Fund</b>	<b>587,315</b>	<b>1,632,550</b>	<b>272,950</b>
<b>Unemployment Compensation Fund</b>	<b>0</b>	<b>10,000</b>	<b>0</b>
<b>Consolidated Services Fund</b>	<b>0</b>	<b>300,000</b>	<b>0</b>
<b>School Operating Fund:</b>			
School Instruction	88,068,024	7,985,266	1,264,230
Admin./Attendance and Health Services	5,628,767	958,595	5,500
Pupil Transportation Services	5,712,502	1,257,583	1,042,014
Operation & Maintenance Services	5,335,211	5,390,793	194,500
Facilities	119,884	65000	0
<b>School Operating Fund Total</b>	<b>104,865,188</b>	<b>15,657,237</b>	<b>2,506,244</b>
<b>School Debt Service Fund</b>	<b>0</b>	<b>13,937,070</b>	<b>0</b>
<b>School Transfers</b>	<b>0</b>	<b>517,662</b>	<b>0</b>
<b>School Food Service Fund</b>	<b>2,282,014</b>	<b>2,007,464</b>	<b>774,074</b>
<b>School Textbook Fund</b>	<b>0</b>	<b>1,485,818</b>	<b>0</b>
<b>School Trust Funds</b>	<b>0</b>	<b>1,100</b>	<b>0</b>
<b>NREP Operating Fund</b>	<b>3,988,238</b>	<b>762,955</b>	<b>622,201</b>
<b>NREP Textbook Fund</b>	<b>0</b>	<b>30,000</b>	<b>0</b>
<b>Airport Capital Fund</b>	<b>0</b>	<b>0</b>	<b>877,725</b>

**V. IMPACT OF THE FY 2006-2007 BUDGET**

**EXPENDITURES**

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

**BUDGETED PERSONNEL**

<u>DEPARTMENT</u>	<u># OF EMPLOYEES FY 2004-05</u>	<u># OF EMPLOYEES FY 2005-06</u>	<u># OF EMPLOYEES FY 2006-07</u>	<u>FY 2007 CHANGE</u>
Board of Supervisors	1	1	1	
County Administrator	4	5	5	
Personnel	4	4	4	
Commissioner of the Revenue	16	16	17	1
Treasurer	11	11	12	1
Finance	7	7	7	
Data Processing	4	4	5	1
G. I. S.	3	4	4	
Registrar	1	2	2	
Clerk of the Circuit Courts	7	7	7	
Commonwealth Attorney	10	10	11	1
Victim Witness Program	2	2	2	
Sheriff	107	112	118	6
Juvenile Court Probation	2	2	2	
Inspections	14	17	25	8
Fire and Rescue	68	68	77	9
Public Safety Communications	11	13	15	2
General Engineering	5	6	6	
Refuse Collection	2	2	2	
Maintenance	5	5	5	
Animal Shelter	4	5	6	1
Social Services	46	52	57	5
Parks and Recreation	29	30	40	10
Planning	13	13	14	1
EDC	3	3	3	
Gypsy Moth/Biosolids	1	1	1	
Soil & Water Conservation	3	6	6	
Extensions	2	2	2	
Regional Jail	154	154	187	33
Landfill	27	27	31	4
Division of Court Services	21	19	19	
Shawneeland Sanitary District	5	6	6	
Airport	9	9	12	3
<b>SUBTOTAL</b>	<b>601</b>	<b>625</b>	<b>711</b>	<b>86</b>
Schools	1,836	1,965	2,057	92
<b>GRAND TOTAL</b>	<b>2,437</b>	<b>2,590</b>	<b>2,768</b>	<b>178</b>

The reasons for the change in personnel are described below:

- A new Secretary I was added during FY 2006 to the Commissioner of the Revenue’s Office.
- A Senior Collector has been added to the Treasurer’s Office for FY 2007.
- A Communications Specialist has been added to the Data Processing Department for FY 2007.
- An Assistant Commonwealth Attorney was added to the Commonwealth Attorney’s Office for FY 2007.
- A Crime Analyst was added during FY 2006 and five Deputy positions have been added in FY 2007 to the Sheriff’s Office.
- Three Inspectors, one Permit Technician and one Office Assistant were added in FY 2006 and two Inspectors and one Permit Technician have been added in FY 2007 to the Inspections Department
- Eight firefighters and one Volunteer Coordinator were added during FY 2006 to the Fire and Rescue budget.
- A Director of Communications and a GIS Technician have been added to the Public Safety Communications budget for FY 2007.
- An Animal Caretaker has been added to the Animal Shelter budget for FY 2007.
- Five Social Workers were added to the Social Services budget for FY 2007.
- Ten Recreation Technicians have been added in FY 2007 to the Parks and Recreation budget.
- A Transportation Planner was added to the Planning Department during FY 2006.
- Eight Correctional Officers were added to the Regional Jail during FY 2006. Twenty-two Correctional Officers, one Inmate Program Specialist, one Cook and one Nurse are being added in FY 2007.
- Three Laborers and one Landfill Technician have been added to the Landfill budget starting in FY 2007.
- Two Flight Line Technicians were added to the Airport during FY 2006 and a Customer Service Representative in FY 2007.
- Twenty-nine positions for Evendale Elementary School, twenty regular education teachers, seven special education teachers, three special education instruction aides, six bus drivers, one information technology analyst, one support position, one construction and Facilities Use Coordinator, a part-time custodian and a security guard for NREP have been included in the FY 2007 budget. Seventeen instructional, three administrative support and two cafeteria positions were added during FY 2006.

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

DEPARTMENT	FY 2003-04	FY 2004-05	FY 2005-06
Board of Supervisors	2	2	3
Commissioner of the Revenue	1	2	1
Treasurer	0	1	2
Registrar	3	4	2
Clerk	8	8	15
Commonwealth Attorney	4	4	4
Sheriff	8	12	12
Inspections	3	4	7
Fire and Rescue	15	22	27
Public Safety Communications	2	2	3
Refuse Collection	23	22	26
Maintenance	6	7	6
Animal Shelter	2	2	4
Parks and Recreation	328	321	441
Planning	1	1	1
EDC	2	2	3
Gypsy Moth Program	2	2	3
Soil and Water Conservation	0	0	1
Regional Jail	3	3	3
Landfill	7	8	1
Division of Court Services	15	18	15
Schools*	635	600	647
<b>GRAND TOTAL</b>	<b>1,070</b>	<b>1,047</b>	<b>1,227</b>

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

## EXPENDITURES BY SOURCE

	2005-06 Adopted	05-06 % of Total	2006-07 Adopted	06-07 % of Total	% Change
General Government	\$6,086,159	3.00%	\$6,492,346	2.82%	6.67%
Judicial Administration	1,644,558	0.81%	1,840,900	0.80%	11.94%
Public Safety	15,408,534	7.60%	18,153,082	7.89%	17.81%
Public Works	3,551,218	1.75%	3,897,695	1.69%	9.76%
Health/Welfare	5,673,907	2.80%	6,692,735	2.91%	17.96%
Community College	57,106	0.03%	60,265	0.03%	5.53%
Parks, Recreation & Cultural	4,642,641	2.29%	5,296,845	2.30%	14.09%
Community Development	2,565,557	1.27%	3,041,140	1.32%	18.54%
Non-Departmental	2,361,541	1.17%	2,816,544	1.22%	19.27%
Regional Jail	11,848,786	5.85%	16,327,640	7.10%	37.80%
Landfill	9,354,058	4.62%	9,573,521	4.16%	2.35%
Division of Court Services	1,295,876	0.64%	1,303,985	0.57%	0.63%
Shawneeland Sanitary District	622,413	0.31%	1,319,710	0.57%	112.03%
Airport Operating & Capital	2,844,494	1.40%	3,370,540	1.46%	18.49%
School Funds	121,019,612	59.71%	135,938,234	59.09%	12.33%
School Debt Service	13,682,839	6.75%	13,937,070	6.06%	1.86%
Unemployment Fund	10,000	0.00%	10,000	0.00%	0.00%
<b>Total*</b>	<b>\$202,669,299</b>	<b>100.0%</b>	<b>\$230,072,252</b>	<b>100.0%</b>	<b>13.52%</b>

\*Less transfers between funds

Listed below are highlights of major shifts in expenditures relative to the FY 2006-2007 Adopted Budget:

**General Government Administration:** Expenditures in this category increased by 6.67%, or \$406,187. Salaries and fringes increased by \$455,181. This amount includes two new positions in two departments. Data Processing fees decreased in this category by \$390,000 due to that department discontinuing charging out workload fees to other departments. A new expense relating to transportation costs was added to this section in the amount of \$250,000. A cost of \$52,000 to upgrade the administrative phone system has also been budgeted.

**Judicial Administration:** This category's expenditures increased by \$196,342, or 11.94%. Salaries and fringes increased by \$163,000 which includes one new position. Other increases were realized in office supplies, contractual services and equipment leases.

**Public Safety:** Expenditures in this area increased by \$2,744,548, or 17.81%. The majority of this increase is attributed to salary and fringe increases totaling \$2.4 million. This amount includes 15 new positions hired during FY 2006 and ten additional positions starting in FY 2007. High anticipated gasoline costs reflect a \$167,000 increase to this section of the General Fund. Increases for physicals, police supplies, uniforms and training for the new positions in this category equal roughly \$115,000. Capital expenses decreased by \$72,000 primarily due to fewer cruisers being purchased by the Sheriff's Office. Various increases were also realized in vehicle repair and maintenance, maintenance contracts, insurance, office supplies and vehicle supplies.

**Public Works:** Public Works expenditures increased by \$346,477, or 9.76%. Salaries and fringes increased by \$139,000 which includes the new Animal Caretaker for the Animal Shelter. The waste hauling contract for the county reflects an anticipated increase of \$136,000. The county's share for maintenance of the Joint Judicial Center rose by \$27,000. Increased operating costs related to the new

animal shelter equal approximately \$33,000. Operation and maintenance costs for the county office complex are budgeted with an increase of \$14,000.

**Health and Welfare:** Expenditures for Health and Welfare increased by \$1,018,828, or 17.96%. Personnel costs for the Social Services Department grew by approximately \$514,000. This figure includes three new positions. Programs such as Auxiliary Grants, Foster Care, Adoption, Day Care and TANF increased Public Assistance Funds by \$431,000. Tax Relief to the elderly and handicapped escalated by \$72,000. Increases totaling approximately \$14,000 in donations to the health department and Shenandoah Area Agency on Aging are also included.

**Parks, Recreation and Cultural:** Expenditures in this category increased by \$654,204, or 14.09%. Personnel costs rose by roughly \$286,000. This figure includes ten new Recreation Technicians. These Technicians will allow one full-time BASIC (Before and After School Interim Care) Supervisor at each school site in place of part-time personnel. Capital purchases and projects increased by \$228,100 over FY 2006. Printing, advertising, processing fees, repair and maintenance, and other operating supplies reflect a net increase of approximately \$52,000. The cultural component of this category consists of funding for the regional library, which is budgeted at \$997,285, an 8.2% increase.

**Community Development:** This category increased by 18.54%, or \$475,583. Salaries and fringes increased in the category by \$213,000 including a Transportation Planner hired in FY 2006 in the Planning Department. Professional Services for the Economic Development Commission increased by \$61,000 including a new Ozone Plan and an increase in the Telecommuting Center contract. The Gypsy Moth/Biosolids budget showed a \$180,000 rise due to the inclusion of costs associated with spraying of defoliated acreage.

**Non-Departmental:** Appropriations in this category consist of 1) reserve for COLA and fringe benefit increases in the amount of \$1,345,000; 2) operational contingency in the amount of \$300,000; and 3) debt payments totaling \$1,171,544 for the county government administration building, Bowman Library and Joint Judicial Center renovations.

**Regional Jail Fund:** This fund increased by \$4,478,854, or 37.80% over FY 2006. Of this amount, over \$2.4 million can be attributed to salary and fringe increases with the hiring of a total of 33 new employees in FY 2006 and FY 2007. Inmate health care expenses increased by \$114,000. The budgeted amount for utilities for the Jail building rose by \$173,000 mainly due to the expansion of the facility. Food supplies increased by \$131,000. Operating expenses of \$102,000 were realized in repair and maintenance, other contractual services, insurance, uniforms, police supplies and travel. The supply of indigent kits rose by 71%, or \$25,000. Indigent kits consist of hygiene items provided to inmates who cannot afford them. Due to the conversion to a Jail Authority, an operating reserve amount is required to be maintained in an amount equal to 45 days of operating expenses which is projected at \$1.7 million in the FY 2007 budget.

**Landfill Fund:** Fund expenses for the Landfill increased by \$219,463, or 2.35%. Increases in personnel total over \$308,000 and include four new positions in FY 2007. Gasoline expenses are budgeted at \$203,000 more than FY 2006 due to current high fuel costs. The distribution of recycling funds to the participating localities increased by \$212,000. Reimbursements to waste haulers and post closure costs show a combined increase of \$241,000. Budgeted improvements to the landfill decreased from FY 2006 by \$728,700 and include the purchase of construction equipment, leachate treatment expansion upgrade, new Citizens Convenience Area expansion and new scales and new Scale House.

#### Landfill Tipping Fee Rate – FY 2006-07

Municipal Rate	\$ 24 per ton
Construction/Demolition Debris	\$ 36 per ton
Municipal Sludge	\$ 12 per ton
Commercial	\$ 40 per ton

**Shawneeland Sanitary District Fund:** This fund increased by \$697,297, or 112.03%. Salary and fringe increases made up \$48,000 of this increase. Repairs and maintenance to buildings and grounds increased by \$329,000 for tarring and chipping 17.5 miles of roadway within Shawneeland. High gasoline prices and road materials account for \$28,000 of the increase. Capital purchases such as a rubber tire loader, 4x4 pickup with snow removal equipment, 61 inch mower and a new building unit for the mail boxes are also included totaling \$283,500.

**Airport Operating and Capital:** This category increased \$526,046, or 18.49%. The Airport Operating budget increased approximately \$193,000 in salaries and fringes. The purchase of fuel for resale increased by \$532,000. The purchase of a pickup truck and a mower also increased the Airport Operating Fund by \$24,000. The Airport Capital budget decreased by \$238,000.

**School System:** The original budget, approved in April 2006, allows for a \$13,933,307 increase in the school operating fund. New staffing and operating costs for Evendale Elementary School (the county's eleventh elementary school) scheduled to open in the fall of 2006 accounts for ten percent of the increase, costing \$1,383,829 in new dollars. New staffing is needed to support an expected enrollment increase of 564 students and to remain in compliance with the state. New staffing accounts for 14 percent or \$1,915,733 of the increase in the school operating fund. Staff salaries are the focus of much attention as the availability of certain employees, especially teachers, is extremely competitive. Turnover and training expenses and the disruption of the delivery of instruction to students erodes the quality of service. A division average of 6.35 percent salary increase to match a neighboring school district equates to 38 percent of the increase in the school operating fund or \$5,331,513 in new dollars. Other salary initiatives, including enhancements for hard-to-staff positions, account for \$459,695 in new dollars. Furthermore, rising costs for substitutes, VRS mandated retirement contributions, group life and group health insurance premiums, vehicle and heating fuels, grounds maintenance and utilities account for \$4,366,592 or 31 percent of the operating fund expenditure increase. Other increases include mandated increases in the local share of textbook expenses and increases in Frederick County's share of Northwestern Regional Education Program for students with special needs and the new Mountain Vista Regional Governor's School requires \$764,997 in new dollars. And finally, restricted grants for identified purposes equate to a \$289,052 decrease in funding.

**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. County, state lottery and school construction funds support the balance in the School Debt Service Fund. School Debt Service has increased \$254,231 over the previous year.

### *Ten Year Budget Comparison*

Fund	FY 97-98	FY 98-99	FY 99-00	FY 00-01	FY 01-02	FY 02-03	FY 03-04	FY 04-05	FY 05-06	FY 06-07
General Fund	21,836,363	24,195,368	27,216,915	31,710,633	31,340,603	33,958,402	34,251,504	38,724,726	41,991,221	48,291,552
School Funds	87,270,384	82,804,432	92,745,632	104,791,580	147,862,263	134,958,003	137,027,387	120,808,306	134,702,451	149,875,304
Regional Jail	5,108,678	5,304,136	6,086,236	6,731,991	7,339,846	7,893,282	8,103,447	10,408,680	11,848,786	16,327,640
Landfill	4,213,312	4,061,557	4,481,551	4,993,369	5,500,946	5,591,962	5,673,478	6,327,638	9,354,058	9,573,521
Division of Court Services	738,257	791,908	821,566	902,208	976,873	1,100,424	1,123,812	1,281,617	1,295,876	1,303,985
Shawneeland	403,852	421,287	427,236	515,764	531,860	526,850	441,200	516,455	622,413	1,319,710
Airport Operating & Capital	2,253,617	1,877,104	1,961,221	3,504,856	1,574,502	1,987,503	1,724,925	2,454,665	2,844,494	3,370,540
Unemployment Compensation	20,000	20,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Total*	121,844,463	119,475,792	133,750,357	153,160,401	195,136,893	186,026,426	188,355,753	180,532,087	202,669,299	230,072,252

\* excludes transfers between fund



## Organization of Funds

Fund Type	Revenue Sources	Expenditures
General Fund	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 and Cultural Community Development Transfers to School Operating Fund Transfer to School Debt Service Fund Transfer to Regional Jail Fund Transfer to Airport Operating and Capital Funds
Regional Jail	Use of Money and Property Charges for Services Recovered Costs State Categorical Aid Federal Categorical Aid Transfer from General Fund	Jail Expenses
Landfill	Use of Money and Property Charges for Services Fund Balance Funding	Landfill Expenses
Division of Court Services	Use of Money and Property Charges for Services Recovered Costs State Categorical Aid Fund Balance Funding	Old Dominion Alcohol Safety Action Program Administration Expenses "Starting Point" Public Inebriate Center Old Dominion Community Corrections Program
Shawneeland Sanitary District	Property Taxes Use of Money and Property Recovered Costs Fund Balance Funding	Shawneeland Expenses
Airport Operating	Sale of Services State Categorical Aid Other Locality Funding Transfer from General Fund	Airport Expenses
Consolidated Maintenance	Local Agency Billings	Consolidated Maintenance Expenses
School Operating	Use of Money and Property Charges for Services Donations Recovered Costs State Categorical Aid Federal Categorical Aid Transfer from General Fund	Instruction Administration, Attendance and Health Pupil Transportation Services Operation and Maintenance Services Facilities Transfer to School Food Service and Textbook Funds

Fund Type	Revenue Sources	Expenditures
School Capital	Transfer from General Fund	Capital Expenses
School Debt	Carry Forward Funds State Funds Transfer from General Fund	Debt Payments
School Trusts	Use of Money and Property	Trust Expenses
School Food Service	Use of Money and Property Charges for Services State Funding Federal Funding Carry Forward Funds Transfer from School Operating Fund	Food Service Expenses
School Textbook	Use of Money and Property Charges for Services Recovered Costs Carry Forward Funds Transfer from School Operating Fund	School Textbook Expenses
NREP Operating	Use of Money and Property Recovered Costs Carry Forward Funds	NREP Expenses
NREP Textbook	Carry Forward Funds Transfer from NREP Operating Fund	NREP Textbook Expenses
Airport Capital	Other Locality Funding State Funding Federal Funding Transfer from General Fund	Airport Capital Project Expenses
Unemployment Compensation	Carry Forward Funds	Unemployment Payments

## REVENUES

### *General Property Taxes:*

<b>General Property Taxes</b>	<b>2004-05 BUDGETED</b>	<b>2004-05 ACTUAL</b>	<b>2005-06 BUDGETED</b>	<b>2005-06 ESTIMATED</b>	<b>2006-07 ADOPTED</b>
Current Real Prop. Taxes	32,777,946	32,395,517	34,234,074	35,715,256	35,400,000
Current Public Svc. Corp. Taxes	1,125,000	1,019,022	1,500,000	945,423	900,000
Current Personal Property Taxes*	30,800,000	30,495,552	32,800,000	34,524,997	34,400,000
Penalties	515,000	530,233	500,000	528,437	525,000
Interest & Costs on Taxes	200,000	228,596	200,000	225,783	220,000
Credit Card Charges	242	4,265	200	350	0
Newspaper Ad for Delinquent Accounts	2,000	3,244	0	2,871	0
Admin. Fees for Liens	20,000	23,892	25,000	35,814	58,000
<b>TOTAL</b>	<b>65,440,188</b>	<b>64,700,321</b>	<b>69,259,274</b>	<b>71,978,931</b>	<b>71,503,000</b>
* Includes Machinery & Tools Tax and Delinquent Personal Property Taxes Collected.					

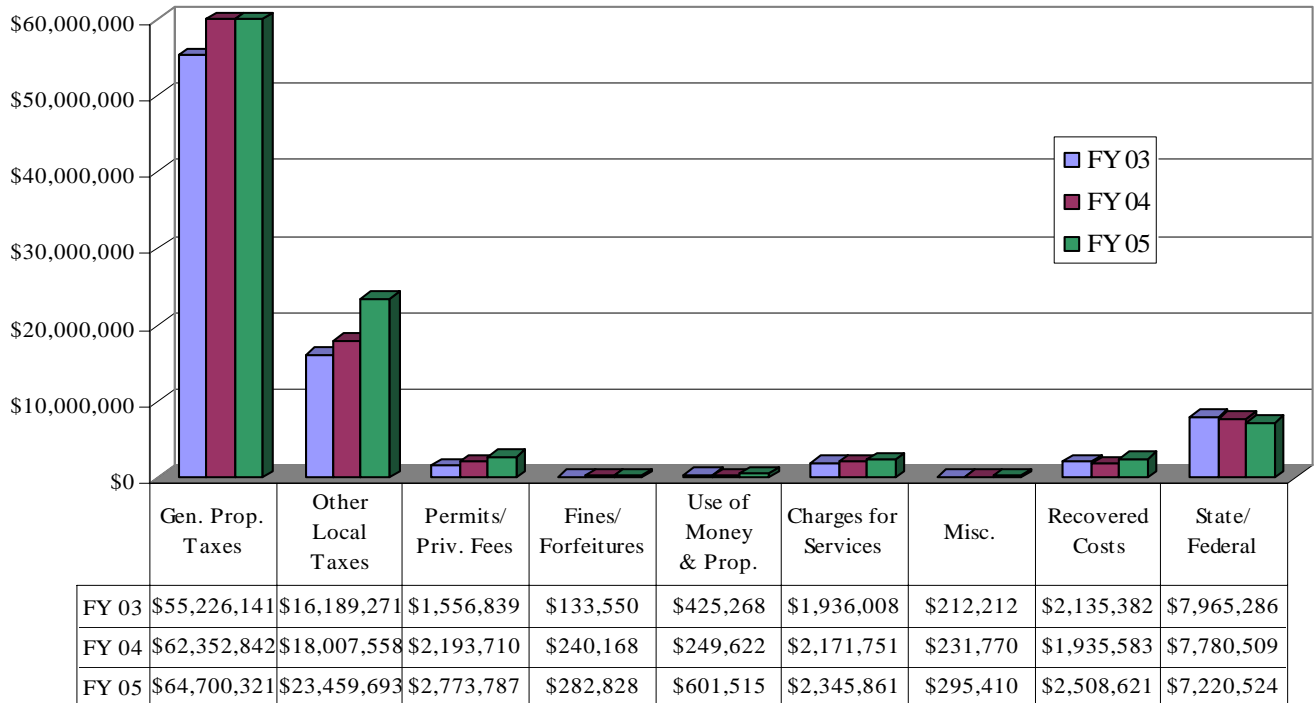
General property taxes mainly consist of real estate and personal property taxes. Both real and personal property are assessed at 100% valuation. Tax rates are applied per \$100 of assessed value. All real and personal property taxes are due December 5 and June 5.

Real property taxes are paid by all landowners: residential, commercial/industrial and rural. The FY 2007 Adopted Budget does not reflect an increase in property taxes. The FY 2006 budget reflects an average of five percent increase as a result of the reassessment and roll back in the tax rate.

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 will allocate 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.

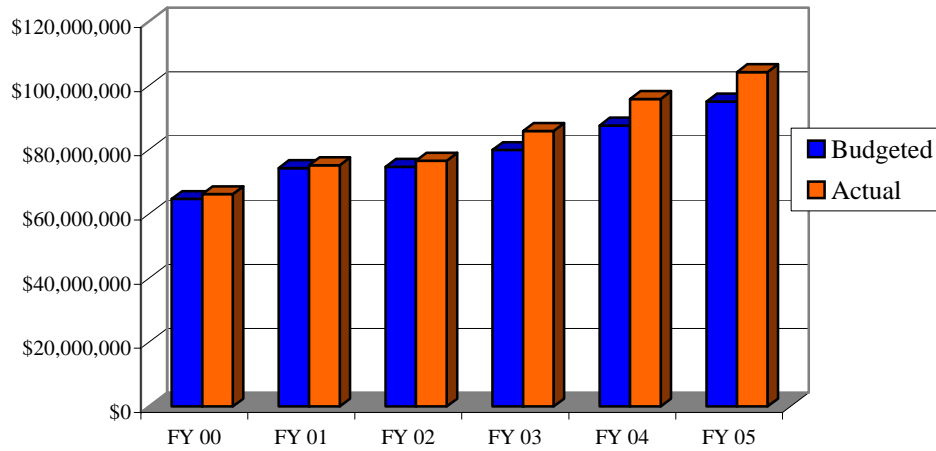
When projecting revenues, several factors are considered. Trends are studied along with local and state economy projections. The Department of Economic Development assists with the knowledge of new industry or existing industry growth in the area. The elected Commissioner of the Revenue, who is responsible for "billing" the taxes, also plays a vital role. Projections are compiled by the Finance Department.

## General Fund Revenue Comparison



The chart above gives an actual General Fund Revenue Comparison. As shown, General Property Taxes comprise approximately 62% of the general fund revenue. The second largest revenue source is Other Local Taxes which equals close to 23% of the revenue. The remaining categories combined equal the remaining 15%.

## General Fund Revenue Analysis

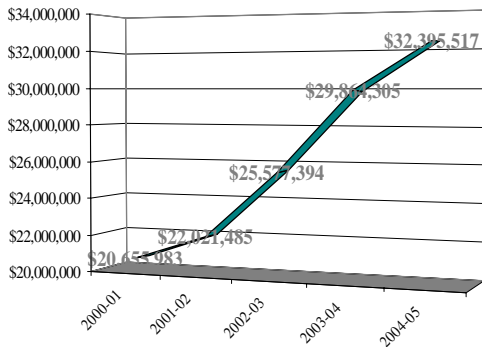


The above chart shows FY 2000 – FY 2005 budgeted to actual revenue. As the chart indicates, the gap between budgeted and actual revenue has become larger over the last two fiscal years. The information on this chart reflects those amounts found in the audited Comprehensive Annual Financial Report.

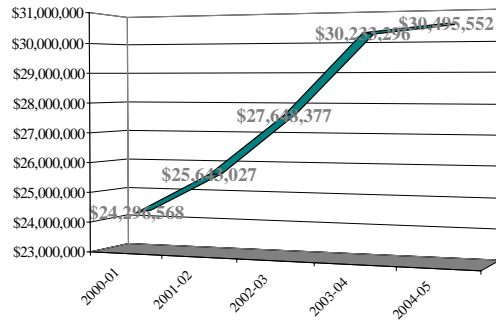
## Property Tax Rates Last Ten Calendar Years

Calendar Year	Real Estate	Personal Property	Machinery and Tools	Mobile Homes	Public Utility	
					Real Estate	Personal Property
1997	0.59	4.20	2.00	0.59	0.59	4.20
1998	0.59	4.20	2.00	0.59	0.59	4.20
1999	0.59	4.20	2.00	0.59	0.59	4.20
2000	0.64	4.20	2.00	0.64	0.64	4.20
2001	0.61	4.20	2.00	0.61	0.61	4.20
2002	0.61	4.20	2.00	0.61	0.61	4.20
2003	0.73	4.20	2.00	0.73	0.73	4.20
2004	0.73	4.20	2.00	0.73	0.73	4.20
2005	.525	4.20	2.00	.525	.525	4.20
2006	.525	4.20	2.00	.525	.525	4.20

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 Prop. Value	2006 Tax Liability	Non-Profit Organization	Assessed Prop. Value	2006 Tax Liability
American Legion	690,600	3,626	Potomac Appalachian Trail Club	301,300	1,582
American Red Cross	905,200	4,752	Reynolds Store Volunteer Fire Co.	510,300	2,679
Assoc. for the Preservation	3,330,500	17,485	Round Hill Volunteer Fire Company	257,600	1,352
Back Creek Ruritan	188,400	989	Round Hill Ruritan Club	256,400	1,346
Karen Barrett-Perry	999,000	5,245	The Salvation Army	2,265,300	11,893
Belle Grove, Inc.	40,000	210	Shenandoah Area Council, Inc.	1,759,600	9,238
Cedar Creek Battlefield Foundation	1,509,800	7,926	Shenandoah Valley Community	435,800	2,288
Clearbrook Volunteer Fire Company	240,000	1,260	Star Tannery Volunteer Fire Co.	158,100	830
Conservation Club	1,306,000	6,857	Stephens City Fire Company	464,900	2,441
Elks Club of Winchester, Inc.	919,800	4,829	Stephens City Lodge No. 2483	428,500	2,250
Fort Collier Civil War Center	873,400	4,585	Stephenson Associates, LC	477,500	2,507
Gainesboro Fire Company	395,600	2,077	Stone House Foundation, Inc.	1,340,700	7,039
Gainesboro Ruritan Club, Inc.	33,500	176	Stonewall District Ruritan	600,900	3,155
Gore Fire Company	336,900	1,769	Supreme Council of the House	534,600	2,807
Grafton School, Inc.	2,002,700	10,514	Tri-County Virginia OIC	586,800	3,081
Greenwood Volunteer Fire Company	1,320,800	6,934	Trustees of the Gravel Springs	25,000	131
Kernstown Battlefield Association	3,147,400	16,524	V. F. W. of the U. S.	209,100	1,098
Lake Holiday, LLC	7,500	39	Wayside Foundation for the Arts	550,900	2,892
Leary Educational Foundation	6,669,300	35,014	Wayside Inn Since 1797, Inc.	200	1
Middletown Fire Department	741,300	3,892	David F. Williams	202,900	1,065
Millwood Station Fire Company	3,237,200	16,995	Winchester Izaak Walton Club	629,500	3,305
National Trust for Historic Preserv.	2,930,500	15,385	Winchester Lodge No. 1283	625,000	3,281
Nature Conservancy	34,700	182	Winchester Medical Center	2,776,300	14,576
North Mountain Volunteer Fire Co.	354,400	1,861	Woodmen of the World	319,800	1,679
NW Works, Inc.	1,322,500	6,943	Youth Development Center	971,000	5,098
			<b>TOTAL</b>	<b>50,225,000</b>	<b>263,681</b>

*Other Local Taxes:*

<b>Other Local Taxes</b>	<b>2004-05 BUDGETED</b>	<b>2004-05 ACTUAL</b>	<b>2005-06 BUDGETED</b>	<b>2005-06 ESTIMATED</b>	<b>2006-07 ADOPTED</b>
Local Sales & Use Taxes	5,614,428	8,494,337	6,600,000	8,824,600	9,430,852
Utility Taxes - Telephone	147,096	247,114	220,000	448,281	417,692
Utility Taxes - Electric	2,256,376	2,242,653	2,346,000	2,325,489	2,407,592
Utility Taxes - Gas	597,431	654,218	620,000	678,862	654,218
Gross Receipts Tax - Utilities	64,000	69,033	64,000	62,116	69,000
Business & Prof. Occup. Licenses	2,950,000	4,160,697	3,400,000	4,343,416	4,900,000
Motor Vehicle Licenses	1,700,000	1,760,656	1,770,000	2,059,223	1,800,000
Auto Rental Tax	0	110,736	0	0	0
Bank Stock Taxes	150,000	180,844	150,000	150,000	180,000
Recordation Taxes	1,000,000	2,266,279	1,400,000	2,778,212	2,904,825
Tax on Wills	5,800	14,938	9,000	12,336	9,000
Add'l Tax on Deeds of Conveyance	200,000	489,559	300,000	519,868	591,471
Meals Tax and Motel Taxes	2,450,000	2,741,495	2,500,000	2,867,649	3,500,000
Street Lights	20,160	27,134	21,160	24,963	30,340
<b>TOTAL</b>	<b>17,155,291</b>	<b>23,459,693</b>	<b>19,400,160</b>	<b>25,095,015</b>	<b>26,894,990</b>

Other local taxes included sales tax, utility taxes, Business and Professional Occupational taxes, hotel and motel taxes, recordation taxes and meals taxes. This category shows an estimated increase of \$7,494,830 or 38%. Local sales taxes consist of the portion of the state sales tax that is remitted to the locality. The state sales tax is 4.5% with the state returning 1% of the 4.5% back to the locality. The increase in sales

tax and recordation tax continues to drive this category and both are market driven. Increases in market driven areas are always budgeted with caution.

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 increased at a steady rate due to an improved economy and greater efforts on enforcement of all businesses obtaining a business license.

Recordation taxes are \$2.00 per \$1,000 of property recorded. Fifty cents is retained by the county with the remaining balance submitted to the state. As a result of increased real estate transactions, the county continues to show an increase in recordation taxes although recordation taxes did not meet budget expectations.

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.

*Permits, Fees & Licenses:*

<b>Permits, Fees &amp; Licenses</b>	<b>2004-05 BUDGETED</b>	<b>2004-05 ACTUAL</b>	<b>2005-06 BUDGETED</b>	<b>2005-06 ESTIMATED</b>	<b>2006-07 ADOPTED</b>
Dog Licenses	18,094	21,275	18,094	24,024	20,776
Land Use Application Fees	3,000	11,525	3,000	6,090	2,500
Transfer Fees	4,000	4,717	4,000	4,704	0
Franchise Fees	300,000	387,732	350,000	509,744	380,000
Development Review Fees	425,987	762,116	632,848	773,395	908,439
Building Permits	423,909	824,829	595,310	973,354	948,252
1% State Fees	0	(1,188)	0	0	0
Electrical Permits	118,992	222,730	161,440	252,555	249,540
Plumbing Permits	96,681	196,247	121,080	195,793	216,268
Mechanical Permits	104,118	213,834	131,170	242,864	249,540
Special Inspections	200	0	0	0	0
Sign Permits	2,100	2,465	2,000	3,216	2,400
Permits - Commercial Burning	1,500	1,720	1,500	1,356	1,210
Explosive Storage Permits	1,100	700	700	480	500
Blasting Permits	2,000	1,260	1,300	1,800	1,275
FM Training Services	0	765	400	0	242
Annual Blasting Permits	350	100	200	0	0
Annual Burning Permits	600	600	300	300	600
Land Disturbance Permits	80,000	122,360	180,000	156,732	250,000
<b>TOTAL</b>	<b>1,582,631</b>	<b>2,773,787</b>	<b>2,203,342</b>	<b>3,146,407</b>	<b>3,231,542</b>

Permits, Fees and Licenses mainly include dog licenses, building permits and franchise fee. This category shows an increase in projected revenue of approximately 46%. Franchise fees are paid to the county by the local cable company. Building permits and development review fees contributed to the majority of this increase.

Building permits and development review fees have risen due to the rise in building in the community. Frederick County is an attractive commute to the Northern Virginia-Washington, D.C. area and offers more affordable housing than the metropolitan area.



*Fines and Forfeitures:*

<b>Fines &amp; Forfeitures</b>	<b>2004-05 BUDGETED</b>	<b>2004-05 ACTUAL</b>	<b>2005-06 BUDGETED</b>	<b>2005-06 ESTIMATED</b>	<b>2006-07 ADOPTED</b>
Court Fines & Forfeitures	194,631	279,769	255,848	218,062	264,098
Sheriff Fines	0	0	249,987		0
Penalty - Bad Checks	0	3,059	0	3,373	0
<b>TOTAL</b>	<b>194,631</b>	<b>282,828</b>	<b>505,835</b>	<b>221,435</b>	<b>264,098</b>

Fines and Forfeitures are revenues collected for court fines as a result of violations of county laws and ordinances. Sheriff's fines consist of speeding tickets, traffic charges and citations.

*Revenue from Use of Money and Property:*

<b>Revenue From Use of Money &amp; Property</b>	<b>2004-05 BUDGETED</b>	<b>2004-05 ACTUAL</b>	<b>2005-06 BUDGETED</b>	<b>2005-06 ESTIMATED</b>	<b>2006-07 ADOPTED</b>
Interest on Bank Deposits	350,000	518,596	350,000	1,173,649	628,000
Rental of General Property	3,200	8,480	8,980	9,180	8,980
Rent/Rec. Prop. & Facilities	100	0	100	0	100
Sale of Salvage & Surplus	3,000	59,647	0	1,520	10,000
Sale of BOCA Books	4,000	3,028	4,000	768	4,000
Sale of Maps, Books, Etc.	0	964	0	918	0
Park Receipts - Firewood	300	306	300	300	300
Park Rec. - Sale Surplus Equipment	2,700	16	2,700	1,994	2,700
Park Rec. - Clearbrook Concessions	3,000	5,415	3,000	4,183	3,000
Park Rec. - Sherando Concessions	5,000	4,073	5,000	9,171	5,000
Sale of Fire Report	200	988	500	846	841
<b>TOTAL</b>	<b>371,500</b>	<b>601,513</b>	<b>374,580</b>	<b>1,202,529</b>	<b>662,921</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 has been financially impacted over low interest rates in bank deposits for the past few years. With rising interest rates, revenue from bank deposits will continue to increase. 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.

*Charges for Services:*

<b>Charges for Services</b>	<b>2004-05 BUDGETED</b>	<b>2004-05 ACTUAL</b>	<b>2005-06 BUDGETED</b>	<b>2005-06 ESTIMATED</b>	<b>2006-07 ADOPTED</b>
Excess Fees of Clerks	395,000	497,820	395,000	488,029	654,263
Sheriff's Fees	5,000	2,524	16,480	2,524	17,919
Law Library Fees	7,200	6,761	7,200	6,556	7,200
Emergency 911 Fees	682,030	576,662	548,477	525,844	598,110
Handgun Permit Fees	0	6,436	6,000	6,054	6,327
Miscellaneous Clerk Fees	0	71,807	50,000	64,322	68,697
Donations Adopt/Reclaim Fees	12,000	42,182	12,000	153,670	12,000
Spay/Neuter Fees	14,900	17,845	14,900	14,130	14,900
Parks and Recreation Fees	1,043,018	1,108,762	1,304,197	1,200,343	1,445,101
Sale of Maps, Surveys, Etc.	3,665	3,059	1,825	3,121	2,077
Sale of County Code	2,468	3,222	1,939	3,949	2,853
Sale of Frederick County Book	0	342	0	180	0
Sale of GIS Mapping	13,939	8,439	5,203	16,951	12,916
<b>TOTAL</b>	<b>2,179,220</b>	<b>2,345,861</b>	<b>2,363,221</b>	<b>2,485,673</b>	<b>2,842,363</b>

Charges for Services include primarily Emergency 911 Fees, Sheriff's Fees and recreation admission and user fees.

Emergency 911 Fees are currently charged on a county resident's monthly Verizon telephone bill at a rate of \$1.60 per line. These revenues have to be used to offset local costs for the public safety central dispatch center. As more customers shift to cellular phones, the fees collected from Verizon for land phones continue to not meet budget projections.

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.

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. The Animal Shelter received an endowment in the amount of \$125,000 during FY 2006.

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. User fees are made up of paddleboat rentals, shelter reservations, ball field reservations and theme park ticket sales.

*Miscellaneous:*

<b>Miscellaneous</b>	<b>2004-05 BUDGETED</b>	<b>2004-05 ACTUAL</b>	<b>2005-06 BUDGETED</b>	<b>2005-06 ESTIMATED</b>	<b>2006-07 ADOPTED</b>
Miscellaneous	0	57,537	0	11,236	0
Recreation Donations	38,291	38,355	44,273	54,930	49,543
Donations - Other	3,500	1,000	3,500	1,000	3,000
Sheriff Donations	0	570	0	2,545	0
Forfeited Property - Surplus	642	1,273	2,000	0	2,000
Refunds - Other	0	78,545	0	581	0
Refunds - Hazardous Materials	1,000	447	500	2,837	0
Drug Awareness Program	15,590	8,319	5,000	11,622	5,000
Specialized Reports	1,000	5,095	1,000	3,998	1,000
Recycling Refund	0	104,212	0	104,212	104,212
Credit Due Customers - Parks	0	57	0	8,099	0
<b>TOTAL</b>	<b>60,023</b>	<b>295,410</b>	<b>56,273</b>	<b>201,060</b>	<b>164,755</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.

Forfeited Property are funds obtained from drug forfeitures and seizures and disbursed to the locality from the federal government.

The Recycling Refund is credit given to the participating localities of the regional landfill for their recycling efforts. In the FY 04 and FY 05 budgets, this revenue is budgeted as a recovered cost.

*Recovered Costs:*

<b>Recovered Costs</b>	<b>2004-05 BUDGETED</b>	<b>2004-05 ACTUAL</b>	<b>2005-06 BUDGETED</b>	<b>2005-06 ESTIMATED</b>	<b>2006-07 ADOPTED</b>
Data Processing Fees	450,665	460,812	458,057	458,057	458,057
Recovered Cost - Tuition Reimb.	0	3,205	0	0	0
Recovered Cost - J & D	0	6,750	0	0	0
Recovered Cost - DMV Fees	30,000	0	0	0	0
Reimb. - Commonwealth	0	2,868	0	2,847	0
Reimb. - Circuit Court	0	2,254	0	2,412	0
Clarke County Container Fees	59,232	64,907	55,428	55,189	61,668
Winchester Container Fees	9,000	13,153	11,616	10,785	13,152
Refuse Disposal Fees	150,312	172,586	173,880	170,913	172,608
Recycling Revenue	162,027	35,319	192,890	50,809	336,522
Sheriff Restitution	0	293	0	900	0
Fire and Rescue Merchandise	1,000	1,601	1,000	1,078	1,351
Container Fees - Bowman Library	1,301	1,259	1,239	1,005	1,239
Reimb. Of Exp. - Gen. Dist. Court	0	20,338	0	21,151	0
Reimb. of Salary - Engineering Secretary	40,330	0	20,000	20,000	10,000
Reimb. - Juvenile & Domestic	0	7,402	1,000	3,304	1,000
Winchester Economic Development	112,812	72,000	72,000	72,000	72,000
Reimb. - LFSW Conservation District	124,302	113,262	301,286	331,962	326,684
Task Force Secretary	29,687	42,415	32,006	31,702	34,068
Reimb. - EDC	6,500	39	6,500	23,977	6,500
Sign Deposits - Planning	0	400	0	1,000	0
Reimb. - Elections	0	1,348	1,000	1,000	0
Westminster Canterbury-In Lieu of Taxes	0	21,949	0	25,582	0
Reimb. - Street Signs	2,000	10,672	2,000	5,126	2,000
Reimb. - FCPS Maintenance	278,750	280,518	340,000	332,109	359,000
Proffers	0	1,018,169	0	792,045	0
Fire School Programs	6,000	6,098	6,000	3,207	6,646
Reimb. - Teaching CPR - F & R	300	0	0	0	0
Recovered Costs - Capital Projects	0	10,000	0	0	0
Clerk's Payroll Reimbursement	0	139,004	307,644	309,158	0
Shenandoah County Task Force Reimb.	0	0	0	9,552	0
<b>TOTAL</b>	<b>1,464,218</b>	<b>2,508,621</b>	<b>1,983,546</b>	<b>2,736,870</b>	<b>1,862,495</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.

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

Reimbursement - FCPS Maintenance represents reimbursement by the school system for the county parks department maintaining school ball fields. Container and disposal fees continue to increase as a result of increased citizen tonnage.

Reimbursement – LFSW is reimbursement from the Lord Fairfax Soil and Water Conservation District for administering their payroll.

*Non-Categorical Aid:*

<b>Non-Categorical Aid</b>	<b>2004-05 BUDGETED</b>	<b>2004-05 ACTUAL</b>	<b>2005-06 BUDGETED</b>	<b>2005-06 ESTIMATED</b>	<b>2006-07 ADOPTED</b>
ABC Profits	70,000	33,444	80,000	33,443	33,444
Wine Taxes	60,000	35,055	50,000	35,055	35,055
Motor Vehicle Carriers Tax/Titling Taxes	30,000	191,018	116,000	151,160	139,031
2006 Personal Property State Reimb.	0	0	0	0	218,015
<b>TOTAL</b>	<b>160,000</b>	<b>259,517</b>	<b>246,000</b>	<b>219,658</b>	<b>425,545</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. The state's return of ABC and wine taxes have been capped at the FY 2005 amount due to the state's need for fiscal balance. Motor Vehicle Carriers Tax and Mobile Home Titling Taxes are returned to the locality at 100%.

*Shared Expenses – Categorical:*

<b>Shared Expenses - Categorical</b>	<b>2004-05 BUDGETED</b>	<b>2004-05 ACTUAL</b>	<b>2005-06 BUDGETED</b>	<b>2005-06 ESTIMATED</b>	<b>2006-07 ADOPTED</b>
Shared Expenses - Commonwealth Atty.	240,000	297,070	270,000	293,311	283,125
Shared Expenses - Sheriff	1,753,959	2,024,990	1,916,602	2,056,290	1,916,340
Shared Expenses - Comm. of Revenue	148,583	173,398	159,000	184,845	160,000
Shared Expenses - Treasurer	172,150	171,811	171,100	178,678	201,500
Shared Expenses - Medical Examiner	0	960	500	840	600
Shared Expenses - Regis./Elec. Bd.	54,813	68,424	56,458	57,000	59,858
Shared Expenses - Clerk	0	0	0	0	296,481
<b>TOTAL</b>	<b>2,369,505</b>	<b>2,736,653</b>	<b>2,573,660</b>	<b>2,770,964</b>	<b>2,917,904</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 reduce funding for constitutional offices, thus shifting the costs of operation to localities.

*Categorical Aid:*

<b>Categorical Aid</b>	<b>2004-05 BUDGETED</b>	<b>2004-05 ACTUAL</b>	<b>2005-06 BUDGETED</b>	<b>2005-06 ESTIMATED</b>	<b>2006-07 ADOPTED</b>
Public Assistance Grants	3,161,585	2,765,267	3,101,984	3,255,259	3,758,087
Virginia Comm. Of the Arts	5,000	5,000	5,000	5,000	5,000
Litter Control Grants	0	9,336	9,000	14,946	12,000
Emergency Medical Services	28,650	33,510	32,198	57,905	33,510
Emergency Services Fire Program	70,000	0	76,457	129,247	102,000
CLEAN Grant	65,000	(12,392)	0	0	0
DMV Grant	0	34,602	26,968	19,176	28,500
State Grants - Emergency Services	0	224,095	0	253,797	0
DCJS Grant - Sheriff	100,000	84,253	120,118	119,922	0
JJC Grant	179,381	204,165	184,871	179,381	179,381
Clerk's Fringe Benefit Reimbursement	8,000	6,242	8,000	0	0
Rent/Lease Payments	232,308	248,358	232,308	232,308	232,308
Spay/Neuter Assistance - State	1,100	1,381	1,100	1,992	1,100
State Reimbursement - EDC	0	3,920	0	0	0
Wireless 911 Grant	52,190	35,230	35,953	47,143	36,610
VDOT - Roads	0	138,194	0	0	0
State Forfeited Asset Funds	0	8,154	0	12,198	0
Va. Dept. of Health - Biosolids	0	292	28,460	8,528	16,085
Victim Witness	0	0	0	0	100,752
<b>TOTAL</b>	<b>3,903,214</b>	<b>3,789,607</b>	<b>3,862,417</b>	<b>4,336,802</b>	<b>4,505,333</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. Although the funds from the state continue to increase, so does the local contribution to these welfare programs. Public Assistance Grants are administered by the Department of Social Services. Although not budgeted, Emergency Services continue to apply and receive funds for Homeland Security.

The Economic Development Commission applied for state funds for economic development. Most of the funds are received as a grant through the Governor's Opportunity Fund and require a local economic development incentive match. These funds are appropriated by the Board of Supervisors after the Economic Development Director presents the proposal to the Board of Supervisors.

*Categorical Aid – Federal:*

<b>Categorical Aid - Federal</b>	<b>2004-05 BUDGETED</b>	<b>2004-05 ACTUAL</b>	<b>2005-06 BUDGETED</b>	<b>2005-06 ESTIMATED</b>	<b>2006-07 ADOPTED</b>
Telecommuting Center	164,755	202,653	164,755	259,509	202,593
National Park Service	14,650	12,640	25,000	0	25,000
Federal Grant - Sheriff's Dept.	10,000	145,047	12,000	19,828	20,000
Gypsy Moth Program - Federal	0	0	0	0	15,000
HUD Grant - Courtroom	0	17,669	0	132,331	0
Emergency Services	0	50,536	0	0	0
Federal Forfeited Asset Funds	0	6,202	0	4,687	5,000
EPA Grant	0	0	0	12,500	0
<b>TOTAL</b>	<b>189,405</b>	<b>434,747</b>	<b>201,755</b>	<b>428,855</b>	<b>267,593</b>

Categorical Aid – Federal consists of funds from the federal government for specific purposes. The county is currently fiscal agent to a National Telecommuting Center. This center is designed to assist citizens with a satellite work center to reduce commuting to the Washington, D. C. area. The funding from the National Park Service consists of flow-through funds for the Preservation of National Battlefields.

The federal grant for the Sheriff's Department funds personnel for community policing and resource positions in the public schools. These positions are assigned to specific areas of the community that have been identified s areas of need.

They Gypsy Moth Program receives funds from the federal government for the spraying of gypsy moths. This program protects from the deterioration of national forest. Currently, the Gypsy Moth Program is in remission since officials have not located any gypsy moth egg masses.

*Non-Revenue Receipts:*

<b>Non-Revenue Receipts</b>	<b>2004-05 BUDGETED</b>	<b>2004-05 ACTUAL</b>	<b>2005-06 BUDGETED</b>	<b>2005-06 ESTIMATED</b>	<b>2006-07 ADOPTED</b>
Administration Building	0	10,855	0	0	0
Funding from Fund Balance	5,054,387	0	6,367,443	3,562,181	5,851,964
<b>TOTAL</b>	<b>5,054,387</b>	<b>10,855</b>	<b>6,367,443</b>	<b>3,562,181</b>	<b>5,851,964</b>

Non-Revenue Receipts consists of carry forward funds. These are funds that have been appropriated from the county's fund balance. These funds are needed to assist in balancing the budget when the county experiences revenue shortfalls.

*Total General Fund Revenues:*

<b>Total General Fund</b>	<b>2004-05 BUDGETED</b>	<b>2004-05 ACTUAL</b>	<b>2005-06 BUDGETED</b>	<b>2005-06 ESTIMATED</b>	<b>2006-07 ADOPTED</b>
<b>GRAND TOTAL</b>	<b>100,124,213</b>	<b>104,199,413</b>	<b>109,397,506</b>	<b>118,386,380</b>	<b>121,394,503</b>

NORTHWESTERN REGIONAL ADULT DETENTION CENTER FUND:

	2004-05 BUDGETED	2004-05 ACTUAL	2005-06 BUDGETED	2005-06 ESTIMATED	2006-07 ADOPTED
<b>Revenue From Use of Money and Property</b>					
Sale of Salvage and Surplus	0	0	0	641	0
TOTAL	0	0	0	641	0
<b>Charges for Services</b>					
Work Release Fees	507,160	506,390	536,550	375,348	597,626
Miscellaneous	26,480	28,930	15,000	12,780	15,000
Phone Commissions	50,000	76,961	120,000	112,908	120,000
Food & Staff Reimb. - Juv. Det. Ctr.	130,000	124,277	122,340	104,268	122,340
Electronic Monitoring Participant Fees	142,350	144,758	158,775	158,892	175,200
Employee Meals Supplement	1,200	813	800	264	800
TOTAL	857,190	882,129	953,465	764,460	1,030,966
<b>Recovered Costs</b>					
Local Contributions	3,210,122	3,210,122	3,979,746	3,979,746	4,456,530
Medical & Health Reimbursement	20,000	20,964	27,000	40,008	27,000
TOTAL	3,230,122	3,231,086	4,006,746	4,019,754	4,483,530
<b>Categorical Aid</b>					
State Grants	154,086	174,374	159,696	126,648	159,696
DOC Contract Beds	28,000	55,212	10,220	66,108	367,920
Share of Jail Costs	896,607	1,240,477	1,245,372	1,224,218	1,454,640
Shared Expenses - Regional Jail	3,217,624	3,377,301	3,186,139	3,587,322	4,335,050
Federal Bureau of Prisons	474,500	245,354	361,350	359,927	521,950
TOTAL	4,770,817	5,092,718	4,962,777	5,364,223	6,839,256
<b>Non-Revenue</b>					
Bond Proceeds	0	0	0	0	1,320,000
Transfer - General Operating Fund	1,550,551	1,550,551	1,925,798	1,925,798	2,181,830
Funding from Fund Balance	0	0	0	0	472,058
TOTAL	1,550,551	1,550,551	1,925,798	1,925,798	3,973,888
<b>FUND TOTAL</b>	<b>10,408,680</b>	<b>10,756,484</b>	<b>11,848,786</b>	<b>12,074,876</b>	<b>16,327,640</b>

Locality contributions as well as state funding continue to increase due to higher proposed expenditures related to a higher inmate population. The differences in prisoner population figures for participating localities shifted slightly from FY 2006 to FY 2007. In FY 2006, the daily population averaged 562 prisoners. It is expected to increase to approximately 641 prisoners for FY 2007.

Federal prisoner revenue is based on current federal prisoner day population trends.

Non-Revenue consists of the contribution that is transferred to the Regional Jail Fund from the General Operating Fund, and funding from the Regional Jail reserves, if needed. The participating localities continue to fund significant increases in contributions.



FREDERICK – WINCHESTER LANDFILL FUND:

	2004-05 BUDGETED	2004-05 ACTUAL	2005-06 BUDGETED	2005-06 ESTIMATED	2006-07 ADOPTED
<b>Revenue From Use of Money and Property</b>					
Interest on Bank Deposits	350,000	480,704	225,000	804,444	550,000
Sale of Salvage and Surplus	0	85,035	0	0	0
<b>TOTAL</b>	<b>350,000</b>	<b>565,739</b>	<b>225,000</b>	<b>804,444</b>	<b>550,000</b>
<b>Charges for Services</b>					
Interest Charges	0	7,029	0	5,568	0
Credit Card Charges	0	81	0	108	0
Sanitary Landfill Fees	5,591,638	5,263,963	6,046,378	5,116,114	6,784,353
Charges to County	0	867,069	0	735,588	0
Charges to Winchester	0	229,423	0	194,676	0
Charges for Tire Recycling	180,000	92,436	180,000	78,636	125,000
Charges for RTOP	180,000	14,801	180,000	0	125,000
Miscellaneous	0	6,271	0	12,336	0
<b>TOTAL</b>	<b>5,951,638</b>	<b>6,481,073</b>	<b>6,406,378</b>	<b>6,143,026</b>	<b>7,034,353</b>
<b>Miscellaneous Revenue</b>					
Wheel Recycling	1,000	6,593	3,000	11,868	3,000
State Reimbursements	25,000	18,293	50,000	39,837	20,000
<b>TOTAL</b>	<b>26,000</b>	<b>24,886</b>	<b>53,000</b>	<b>51,705</b>	<b>23,000</b>
<b>Non-Revenue</b>					
Funding from Fund Balance	0	0	2,669,680	3,447,115	1,966,168
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>2,669,680</b>	<b>3,447,115</b>	<b>1,966,168</b>
<b>FUND TOTAL</b>	<b>6,327,638</b>	<b>7,071,698</b>	<b>9,354,058</b>	<b>10,446,290</b>	<b>9,573,521</b>

The Landfill Fund is managed as an enterprise fund and is totally fee sustaining. Revenue is basically generated from two sources: tipping fees charged at the scale and interest accrued from retained earnings.

The tipping fees are Commercial/Industrial at \$40/ton, Construction Demolition Debris at \$36/ton, Municipal at \$24/ton and Municipal Sludge at \$12/ton. These rates are evaluated on a yearly basis and are dependent on anticipated development costs, operation and maintenance costs and closure and post-closure costs. Based on this evaluation, these changes have been accommodated in the tipping fee structure.

The revenue projection of \$6,784,353 is based on a total yearly tonnage of 204,348 tons. Any excess revenue accumulated at the end of the fiscal year is placed in the landfill fund balance as retained earnings.

*DIVISION OF COURT SERVICES FUND:*

	<b>2004-05 BUDGETED</b>	<b>2004-05 ACTUAL</b>	<b>2005-06 BUDGETED</b>	<b>2005-06 ESTIMATED</b>	<b>2006-07 ADOPTED</b>
<b>Revenue From Use of Money and Property</b>					
Interest on Bank Deposits	0	10,314	0	14,352	0
Rental of General Property - ASAP	3,600	3,815	5,400	4,560	5,400
<b>TOTAL</b>	<b>3,600</b>	<b>14,129</b>	<b>5,400</b>	<b>18,912</b>	<b>5,400</b>
<b>Charges for Services</b>					
State Probation & Parole	6,000	0	3,940	0	4,000
Driver Improvement Clinic Fees	33,370	30,340	27,166	24,552	25,004
Comm. Corrections - Supervision	36,000	38,070	36,000	38,388	38,000
A.S.A.P. Fees	352,712	290,679	332,525	333,696	330,087
Comm. Corrections Urine Screens	1,500	3,235	1,200	5,724	3,200
Detox Fees	56,000	55,504	54,000	44,184	52,600
A.S.A.P. Administration Fee	123,772	119,771	132,997	115,020	132,932
Detox Administration Fee	12,302	11,516	12,842	11,076	13,237
Community Corrections Admin. Fee	26,504	25,038	28,241	24,204	29,172
Reimb. - ASAP Draeger	0	2,155	0	4,668	0
<b>TOTAL</b>	<b>648,160</b>	<b>576,308</b>	<b>628,911</b>	<b>601,512</b>	<b>628,232</b>
<b>Recovered Costs</b>					
Refunds - Other	0	0	0	4,613	0
Reimb. Detox Center - Winchester	145,015	145,000	160,000	160,000	168,000
Reimb. Detox Center - Fred. County	37,720	37,720	41,500	41,500	43,600
Reimb. Detox Center - Clarke County	2,000	2,451	2,400	2,400	2,500
CDI Travel Reimbursement	2,400	2,040	2,400	1,992	2,400
Drug Offender Fees	89,488	57,732	78,960	70,392	78,960
Drug Offender Urine Screens	9,000	9,551	12,000	7,548	12,000
Detox Urine Screens	1,200	761	1,200	861	1,200
Anger Management Program Fees	1,000	975	1,000	475	1,000
Driving Suspended Intervention	0	0	4,230	0	4,230
<b>TOTAL</b>	<b>287,823</b>	<b>256,230</b>	<b>303,690</b>	<b>289,781</b>	<b>313,890</b>
<b>Categorical Aid</b>					
Detox Center	85,926	85,926	85,926	85,926	85,926
DCJS/Community Corrections	155,245	155,245	155,245	160,767	160,767
<b>TOTAL</b>	<b>241,171</b>	<b>241,171</b>	<b>241,171</b>	<b>246,693</b>	<b>246,693</b>
<b>Non-Revenue</b>					
Funding from Fund Balance	100,863	66,888	116,704	6,701	109,770
<b>TOTAL</b>	<b>100,863</b>	<b>66,888</b>	<b>116,704</b>	<b>6,701</b>	<b>109,770</b>
<b>FUND TOTAL</b>	<b>1,281,617</b>	<b>1,154,726</b>	<b>1,295,876</b>	<b>1,163,599</b>	<b>1,303,985</b>

The Division of Court Services is an umbrella department for three separate programs: Old Dominion Alcohol Safety Action Program (A.S.A.P.), the Old Dominion Community Corrections Program and the

“Starting Point” Public Inebriate Center. These three programs provide services for, and offer alternatives to incarceration/adjudication to the General District, Juvenile and Domestic Relations and Circuit Courts of Frederick, Clarke, Warren, Shenandoah and Page Counties and the City of Winchester.

Charges for Services include A.S.A.P. (Alcohol Safety Action Program) Fees, making up approximately 53% of this type of revenue. Administration Fees are collected from each of the Court Services Programs based upon the percentage of use of the administrative staff.

Reimbursement from the participating localities is budgeted based on expected usage.

*SHAWNEELAND SANITARY DISTRICT FUND:*

	<b>2004-05 BUDGETED</b>	<b>2004-05 ACTUAL</b>	<b>2005-06 BUDGETED</b>	<b>2005-06 ESTIMATED</b>	<b>2006-07 ADOPTED</b>
<b>General Property Taxes</b>					
General Real Property Taxes	468,210	499,063	511,010	792,792	1,304,710
Penalties	0	13,861	0	55,800	0
Interest on Cost on Taxes	0	59,586	0	512,897	0
Credit Card Charges - Taxes	0	18	0	50	0
<b>TOTAL</b>	<b>468,210</b>	<b>572,528</b>	<b>511,010</b>	<b>1,361,539</b>	<b>1,304,710</b>
<b>Revenue From Use of Money and Property</b>					
Interest on Bank Deposits	10,000	13,445	10,000	54,264	10,000
<b>TOTAL</b>	<b>10,000</b>	<b>13,445</b>	<b>10,000</b>	<b>54,264</b>	<b>10,000</b>
<b>Recovered Costs</b>					
Reimb. - Sanitary District Culverts	5,000	2,222	7,000	1,836	5,000
Shawneeland Return Lot Fee	0	0	0	404	0
<b>TOTAL</b>	<b>5,000</b>	<b>2,222</b>	<b>7,000</b>	<b>2,240</b>	<b>5,000</b>
<b>Non-Revenue</b>					
Funding from Fund Balance	33,245	0	94,403	0	0
<b>TOTAL</b>	<b>33,245</b>	<b>0</b>	<b>94,403</b>	<b>0</b>	<b>0</b>
<b>FUND TOTAL</b>	<b>516,455</b>	<b>588,195</b>	<b>622,413</b>	<b>1,418,043</b>	<b>1,319,710</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 \$370 per year for an improved lot with dwelling and \$160 per year for an unimproved lot. There are approximately 700 improved lots and 1,775 unimproved lots.

*AIRPORT AUTHORITY OPERATING FUND:*

	<b>2004-05 BUDGETED</b>	<b>2004-05 ACTUAL</b>	<b>2005-06 BUDGETED</b>	<b>2005-06 ESTIMATED</b>	<b>2006-07 ADOPTED</b>
<b>Miscellaneous Revenue</b>					
Miscellaneous Revenue	1,217,750	1,694,174	1,618,850	2,305,785	2,395,700
Revenue from the Commonwealth	12,190	6,485	12,190	9,273	20,840
<b>TOTAL</b>	<b>1,229,940</b>	<b>1,700,659</b>	<b>1,631,040</b>	<b>2,315,058</b>	<b>2,416,540</b>
<b>Transfers</b>					
Other Localities	41,895	40,600	27,588	27,588	21,738
General Operating Fund	105,105	105,105	69,212	69,212	54,537
<b>TOTAL</b>	<b>147,000</b>	<b>145,705</b>	<b>96,800</b>	<b>96,800</b>	<b>76,275</b>
<b>FUND TOTAL</b>	<b>1,376,940</b>	<b>1,846,364</b>	<b>1,727,840</b>	<b>2,411,858</b>	<b>2,492,815</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 \$1,924,465 which makes up over 80% of this revenue item and hangar and office rentals, projected at \$387,935, makes up 16%. High fuel costs as well as increased airport usage have driven the increase in fuel sales.

Other Localities consists of funding from the City of Winchester. Contributions are made from Frederick County and the City of Winchester based on population estimates issued by the Weldon Cooper Institute of the University of Virginia. Occasionally, the amounts that are budgeted are not the amounts actually contributed because the actual population figures for the year differ from the estimate.

CONSOLIDATED SERVICES FUND:

	2004-05 BUDGETED	2004-05 ACTUAL	2005-06 BUDGETED	2005-06 ESTIMATED	2006-07 ADOPTED
<b>Revenue From Use of Money and Property</b>					
Billings to Local Agencies	500,000	9,932	500,000	500,000	300,000
TOTAL	500,000	9,932	500,000	500,000	300,000
<b>Transfers</b>					
General Operating Fund	0	199,846	0	0	0
Carry Forward - Prior Years	0	748	0	0	0
TOTAL	0	200,594	0	0	0
<b>FUND TOTAL</b>	<b>500,000</b>	<b>210,526</b>	<b>500,000</b>	<b>500,000</b>	<b>300,000</b>

**SCHOOL OPERATING FUND**

*Revenue from Use of Money and Property:*

	2004-05 BUDGETED	2004-05 ACTUAL	2005-06 BUDGETED	2005-06 ESTIMATED	2006-07 ADOPTED
<b>Revenue From Use of Money &amp; Property</b>					
Rental of School Property	333,911	331,199	342,547	342,547	387,547
TOTAL	333,911	331,199	342,547	342,547	387,547

*Charges for Services:*

Charges for Services	2004-05 BUDGETED	2004-05 ACTUAL	2005-06 BUDGETED	2005-06 ESTIMATED	2006-07 ADOPTED
Tuition - Private Sources - Day School	30,000	13,095	20,000	20,000	20,000
Parking Fees	25,000	23,774	40,000	27,837	40,000
Fees - Testing - Regional	33,175	32,841	33,175	33,175	33,175
Fees - GED - Regional	21,630	17,337	15,000	15,000	15,000
Fees - Drivers Ed. - Regional	120,000	126,276	120,000	120,000	120,000
Fees - Adult Ed. - Textbooks	1,500	16	1,500	1,500	1,500
Tuition from Private Sources - Adult	5,000	0	5,000	5,000	5,000
Tuition - Adult Ed. - Regional	3,200	0	1,000	1,000	1,000
Tuition from Private Sources - Summer	71,000	58,670	70,000	70,000	70,000
TOTAL	310,505	272,009	305,675	293,512	305,675

Projected charges for services are based on projected enrollment in the respective areas.

*Miscellaneous Revenue:*

<b>Miscellaneous Revenue</b>	<b>2004-05 BUDGETED</b>	<b>2004-05 ACTUAL</b>	<b>2005-06 BUDGETED</b>	<b>2005-06 ESTIMATED</b>	<b>2006-07 ADOPTED</b>
Donations/Grants	0	43,305	150,000	54,441	176,821
Miscellaneous Refunds	37,911	24,622	30,000	21,268	30,000
Insurance Adjustments	50,000	1,775	50,000	50,000	26,445
<b>TOTAL</b>	<b>87,911</b>	<b>69,702</b>	<b>230,000</b>	<b>125,709</b>	<b>233,266</b>

*Recovered Costs:*

<b>Recovered Costs</b>	<b>2004-05 BUDGETED</b>	<b>2004-05 ACTUAL</b>	<b>2005-06 BUDGETED</b>	<b>2005-06 ESTIMATED</b>	<b>2006-07 ADOPTED</b>
Tuition - Other Localities	4,000	0	0	0	0
Regional Adult Education - Locality Billings	109,700	105,655	109,700	167,308	136,532
<b>TOTAL</b>	<b>113,700</b>	<b>105,655</b>	<b>109,700</b>	<b>167,308</b>	<b>136,532</b>
<b>TOTAL REVENUE FROM LOCAL SOURCES</b>	<b>846,027</b>	<b>778,565</b>	<b>987,922</b>	<b>929,076</b>	<b>1,063,020</b>

**Revenue from the Commonwealth**

*Categorical Aid:*

<b>Categorical Aid</b>	<b>2004-05 BUDGETED</b>	<b>2004-05 ACTUAL</b>	<b>2005-06 BUDGETED</b>	<b>2005-06 ESTIMATED</b>	<b>2006-07 ADOPTED</b>
Sales Tax Receipts	8,281,624	8,827,658	9,505,116	9,505,116	11,876,143
Basic School Aid	26,003,889	27,735,940	28,762,549	29,248,183	32,843,257
Remedial Summer School	38,758	23,576	0	0	0
Regular Foster Child	30,000	0	10,000	10,000	46,357
Adult Ed. - Regional	8,659	39,316	8,659	8,659	8,659
Gifted and Talented	277,903	0	286,762	290,780	313,311
Remedial Education - SOQ	266,362	279,543	297,168	301,562	316,549
Special Education - SOQ	2,785,998	3,000,646	3,528,871	3,581,048	3,906,683
Vocational Education - SOQ	583,116	637,818	765,208	776,522	1,026,855
Vocational Adult Education	0	7,555	0	0	0
Juvenile Detention Center Funds	229,429	197,287	244,462	244,462	255,985
Social Security - Instructional	1,347,243	1,383,377	1,599,884	1,621,084	1,765,243
Teacher Retirement - Instructional	1,125,960	1,189,848	1,488,265	1,508,070	2,254,314
Group Life Insurance - Instructional	0	0	0	0	114,626
Homebound	76,107	63,021	79,825	79,825	117,938
Special Ed. Reg. Program Payments (NREP)	1,244,484	1,490,227	1,406,353	1,406,353	1,500,000
Adult Basic Ed. - Regional	154,958	148,189	154,958	168,186	166,000
Adult Basic Ed. - Regional Jail	82,522	75,909	110,000	110,000	110,000
Vocational Equipment	0	10,168	0	23,434	0
Vocational Occupational - Tech. Ed.	71,999	87,763	83,763	83,763	83,763
Compensation Supplement	0	0	551,465	559,192	672,473
Special Ed. - Foster Child	108,352	58,385	141,409	141,409	69,535
At-Risk Students	127,806	125,033	131,924	133,851	175,921
K-3 Initiative	241,048	241,747	249,968	249,968	591,051
Ed Technology Funds	466,000	466,000	492,000	492,000	518,000
SOL - Remediation	86,570	0	0	0	0
Early Reading Intervention	116,060	119,284	122,508	122,508	138,455
ESL Funds	96,968	150,447	177,939	177,939	276,911
Special Ed. - Visually Handicapped	4,154	4,360	4,154	4,154	4,154
Medicaid Reimbursements	0	0	27,397	27,397	30,000
ISAEP Funding	23,576	0	23,576	32,609	23,576
Other State Funds	170,965	5,298	191,140	25,000	181,781
SOL Algebra Readiness	99,522	36,458	39,772	39,772	47,849
Student Achievement Grants	0	282,670	0	0	0
Mentor Teacher Funds	0	13,386	0	20,351	25,000
Retrofitting Grant	0	107,594	403,750	403,750	0
Project Graduation	0	0	0	23,231	11,896
<b>TOTAL REVENUE FROM THE COMMONWEALTH</b>	<b>44,150,032</b>	<b>46,808,503</b>	<b>50,888,845</b>	<b>51,420,178</b>	<b>59,472,285</b>

An increase is expected in total revenue from the Commonwealth due largely to the increase in SOQ funds for increased enrollment, sales tax and General Assembly actions.

**Revenue from the Federal Government**

*Categorical Aid:*

<b>Categorical Aid</b>	<b>2004-05 BUDGETED</b>	<b>2004-05 ACTUAL</b>	<b>2005-06 BUDGETED</b>	<b>2005-06 ESTIMATED</b>	<b>2006-07 ADOPTED</b>
Title II - Ed. Tech.	94,070	28,565	30,730	30,730	30,730
E-Rate	97,717	0	0	0	0
Title I	914,001	988,490	967,224	1,088,876	973,167
Federal Land Use	2,857	2,826	2,857	2,857	2,857
Title VI-B	1,985,163	1,843,738	2,266,427	2,477,109	2,410,171
Vocational Ed. - Disadv. Proj. Pmts.	142,163	139,163	139,386	134,538	132,147
Ed. For Econ. Security - Title II	44,378	0	0	0	0
Drug-Free Schools	44,812	37,588	44,599	62,591	36,079
Other Federal Aid	272,124	41,350	277,777	246,720	334,590
Adult Basic Ed. - Regional	301,854	272,306	301,854	325,363	325,363
Title VI-B IDEA	25,913	12,979	25,913	0	0
Drug and Violence Prevention Grant	187,941	1,619	0	0	0
Title III - LEP/Immigrant	18,935	28,013	35,351	51,128	37,306
Title V - Reading Recovery/Remediation	44,849	33,257	35,781	32,474	24,466
Title II - Class Size/ Teacher Quality	225,583	351,689	335,848	367,090	330,242
Retrofitting Grant	403,750	0	0	0	0
Rev Maximization	300,000	0	300,000	0	0
Title I - D - Negligent, Delinquent	0	0	0	32,733	32,733
FIE Grant	0	0	0	24,800	20,000
NCLB Assistive Tech/Assessment Grants	0	0	0	22,446	18,029
<b>TOTAL</b>	<b>5,106,110</b>	<b>3,781,583</b>	<b>4,763,747</b>	<b>4,899,455</b>	<b>4,707,880</b>

Federal Government Revenues are expected to decrease due to changes in grant activity.

*Transfers:*

<b>Transfers</b>	<b>2004-05 BUDGETED</b>	<b>2004-05 ACTUAL</b>	<b>2005-06 BUDGETED</b>	<b>2005-06 ESTIMATED</b>	<b>2006-07 ADOPTED</b>
General Operating Fund	49,164,531	49,164,531	52,972,510	52,972,510	58,303,146
Carry Forward Funds	0	70,395	0	39,613	0
Outstanding Encumbrances	0	289,687	0	348,415	0
<b>TOTAL</b>	<b>49,164,531</b>	<b>49,524,613</b>	<b>52,972,510</b>	<b>53,360,538</b>	<b>58,303,146</b>

The School Operating Fund budget will receive funding from the governing body in the amount of \$58,303,146, an increase of 10% over the previous year.



*Total School Operating Fund Revenues:*

	2004-05 BUDGETED	2004-05 ACTUAL	2005-06 BUDGETED	2005-06 ESTIMATED	2006-07 ADOPTED
<b>Total School Operating Fund</b>					
<b>FUND TOTAL</b>	<b>99,266,700</b>	<b>100,893,263</b>	<b>109,613,024</b>	<b>110,609,248</b>	<b>123,546,331</b>

Total School Operating Fund revenues are projected to increase due primarily to enrollment growth, state rebenchmarking and the opening of the new Evendale Elementary School.

*SCHOOL CAPITAL FUND:*

	2004-05 BUDGETED	2004-05 ACTUAL	2005-06 BUDGETED	2005-06 ESTIMATED	2006-07 ADOPTED
<b>Non-Revenue Receipts</b>					
Carry Forward - Prior Years	0	155,824	0	1,102,324	0
Outstanding Encumbrances	0	15,141	0	0	0
Miscellaneous	0	0		150,000	0
<b>TOTAL</b>	<b>0</b>	<b>170,965</b>	<b>0</b>	<b>1,252,324</b>	<b>0</b>
<b>Transfers</b>					
General Operating Fund	0	0	1,000,000	860,437	665,701
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>1,000,000</b>	<b>860,437</b>	<b>665,701</b>
<b>FUND TOTAL</b>	<b>0</b>	<b>170,965</b>	<b>1,000,000</b>	<b>2,112,761</b>	<b>665,701</b>

*SCHOOL DEBT SERVICE FUND:*

	2004-05 BUDGETED	2004-05 ACTUAL	2005-06 BUDGETED	2005-06 ESTIMATED	2006-07 ADOPTED
<b>Transfers</b>					
Carry Forward - Prior Years	108,762	122,517	190,099	190,099	51,789
State Funds - Lottery	1,555,262	1,698,401	1,803,218	1,803,218	1,779,227
State Funds - School Construction	247,313	246,958	250,757	250,757	252,178
General Operating Fund	10,554,029	10,554,029	11,438,765	11,438,765	11,853,876
<b>TOTAL</b>	<b>12,465,366</b>	<b>12,621,905</b>	<b>13,682,839</b>	<b>13,682,839</b>	<b>13,937,070</b>
<b>FUND TOTAL</b>	<b>12,465,366</b>	<b>12,621,905</b>	<b>13,682,839</b>	<b>13,682,839</b>	<b>13,937,070</b>

*SCHOOL FOOD SERVICE FUND:*

	<b>2004-05 BUDGETED</b>	<b>2004-05 ACTUAL</b>	<b>2005-06 BUDGETED</b>	<b>2005-06 ESTIMATED</b>	<b>2006-07 ADOPTED</b>
<b>Revenue from Use of Money and Property</b>					
Interest on Bank Deposits	3,941	16,420	3,941	3,941	20,935
<b>TOTAL</b>	<b>3,941</b>	<b>16,420</b>	<b>3,941</b>	<b>3,941</b>	<b>20,935</b>
<b>Charges for Services</b>					
Charges for Services	2,234,694	2,440,056	2,524,162	2,524,162	2,852,148
<b>TOTAL</b>	<b>2,234,694</b>	<b>2,440,056</b>	<b>2,524,162</b>	<b>2,524,162</b>	<b>2,852,148</b>
<b>Miscellaneous</b>					
Miscellaneous	36,363	37,349	36,363	36,363	37,002
School Food Services - State	59,586	62,288	62,288	62,288	66,991
Meal Reimb. Operations - Federal	805,433	964,097	976,009	976,009	1,175,903
<b>TOTAL</b>	<b>901,382</b>	<b>1,063,734</b>	<b>1,074,660</b>	<b>1,074,660</b>	<b>1,279,896</b>
<b>Non-Revenue Receipts</b>					
Carry Forward - Prior Years	724,877	757,930	712,845	712,845	910,573
<b>TOTAL</b>	<b>724,877</b>	<b>757,930</b>	<b>712,845</b>	<b>712,845</b>	<b>910,573</b>
<b>Transfers</b>					
School Operating Fund	50,000	50,000	50,000	50,000	0
<b>TOTAL</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>0</b>
<b>FUND TOTAL</b>	<b>3,914,894</b>	<b>4,328,140</b>	<b>4,365,608</b>	<b>4,365,608</b>	<b>5,063,552</b>

The School Food Service Program provides approximately 10,050 students daily with breakfast, lunches and a la carte items. There will be an increase of ten cents in both breakfast and lunch prices for 2006-2007.

*SCHOOL TRUST FUNDS:*

	<b>2004-05 BUDGETED</b>	<b>2004-05 ACTUAL</b>	<b>2005-06 BUDGETED</b>	<b>2005-06 ESTIMATED</b>	<b>2006-07 ADOPTED</b>
<b><u>Revenue from Use of Money and Property</u></b>					
Interest on Bank Deposits	1,100	381	1,100	1,100	1,100
Carry Forward - Prior Years	0	22,008	0	0	0
<b>FUND TOTAL</b>	<b>1,100</b>	<b>22,389</b>	<b>1,100</b>	<b>1,100</b>	<b>1,100</b>

*SCHOOL TEXTBOOK FUND:*

	<b>2004-05 BUDGETED</b>	<b>2004-05 ACTUAL</b>	<b>2005-06 BUDGETED</b>	<b>2005-06 ESTIMATED</b>	<b>2006-07 ADOPTED</b>
<b><u>Revenue from Use of Money and Property</u></b>					
Interest on Bank Deposits	0	5,942	0	0	5,000
<b>TOTAL</b>	<b>0</b>	<b>5,942</b>	<b>0</b>	<b>0</b>	<b>5,000</b>
<b><u>Charges for Services</u></b>					
Textbooks - Lost/Damaged	7,500	8,697	7,500	7,500	8,500
Sale of Used Books	5,000	1,202	5,000	5,000	5,150
<b>TOTAL</b>	<b>12,500</b>	<b>9,899</b>	<b>12,500</b>	<b>12,500</b>	<b>13,650</b>
<b><u>Recovered Costs</u></b>					
Textbooks Furnished Free	448,483	452,429	464,113	464,113	778,006
<b>TOTAL</b>	<b>448,483</b>	<b>452,429</b>	<b>464,113</b>	<b>464,113</b>	<b>778,006</b>
<b><u>Non-Revenue Receipts</u></b>					
Carry Forward - Prior Years	82,627	236,449	405,106	405,106	171,500
<b>TOTAL</b>	<b>82,627</b>	<b>236,449</b>	<b>405,106</b>	<b>405,106</b>	<b>171,500</b>
<b><u>Transfers</u></b>					
School Operating Fund - Local Subsidy	315,830	315,993	321,313	321,313	517,662
<b>TOTAL</b>	<b>315,830</b>	<b>315,993</b>	<b>321,313</b>	<b>321,313</b>	<b>517,662</b>
<b>FUND TOTAL</b>	<b>859,440</b>	<b>1,020,712</b>	<b>1,203,032</b>	<b>1,203,032</b>	<b>1,485,818</b>

Textbook funds are projected to increase due to an increase in student enrollment and the state's schedule for adoption of textbooks.

*SCHOOL CONSTRUCTION FUND:*

	<b>2004-05 BUDGETED</b>	<b>2004-05 ACTUAL</b>	<b>2005-06 BUDGETED</b>	<b>2005-06 ESTIMATED</b>	<b>2006-07 ADOPTED</b>
<b>Revenue from Use of Money and Property</b>					
Interest on Bank Deposits	0	252,707	0	0	0
Other Proceeds (Sale of Investments)	0	1,020,207	0	0	0
<b>TOTAL</b>	<b>0</b>	<b>1,272,914</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Non-Revenue Receipts</b>					
Carry Forward - Prior Years	0	12,386,449	0	4,543,779	0
Proceeds - Sale of Bonds	250,000	14,545,000	0	1,000,000	0
Outstanding Encumbrances	0		0	16,175,437	0
<b>TOTAL</b>	<b>250,000</b>	<b>26,931,449</b>	<b>0</b>	<b>21,719,216</b>	<b>0</b>
<b>FUND TOTAL</b>	<b>250,000</b>	<b>28,204,363</b>	<b>0</b>	<b>21,719,216</b>	<b>0</b>

Appropriation in the school construction fund follows approved projects. Therefore, the FY 2007 appropriation will roll into this fund based on actual remaining balances from the prior year.

*NREP OPERATING FUND:*

	<b>2004-05 BUDGETED</b>	<b>2004-05 ACTUAL</b>	<b>2005-06 BUDGETED</b>	<b>2005-06 ESTIMATED</b>	<b>2006-07 ADOPTED</b>
<b>Revenue from Use of Money and Property</b>					
Rental Income	12,096	12,096	12,096	12,096	12,096
Interest on Bank Deposits	0	9,654	0	0	0
<b>TOTAL</b>	<b>12,096</b>	<b>21,750</b>	<b>12,096</b>	<b>12,096</b>	<b>12,096</b>
<b>Recovered Costs</b>					
Billings to Localities	3,624,027	3,641,433	4,144,474	4,187,909	4,685,734
State- Educational Technology Funds	26,000	26,000	26,000	26,000	26,000
Federal - Preschool Grant	84,513	137,909	160,890	157,460	85,934
<b>TOTAL</b>	<b>3,734,540</b>	<b>3,805,342</b>	<b>4,331,364</b>	<b>4,371,369</b>	<b>4,797,668</b>
<b>Non-Revenue Receipts</b>					
Carry Forward - Prior Years	150,000	40,593	344,701	304,696	563,630
<b>TOTAL</b>	<b>150,000</b>	<b>40,593</b>	<b>344,701</b>	<b>304,696</b>	<b>563,630</b>
<b>FUND TOTAL</b>	<b>3,896,636</b>	<b>3,867,685</b>	<b>4,688,161</b>	<b>4,688,161</b>	<b>5,373,394</b>

*NREP TEXTBOOK FUND:*

	<b>2004-05 BUDGETED</b>	<b>2004-05 ACTUAL</b>	<b>2005-06 BUDGETED</b>	<b>2005-06 ESTIMATED</b>	<b>2006-07 ADOPTED</b>
<b>Revenue from Use of Money and Property</b>					
Interest on Bank Deposits	0	335	0	0	0
<b>TOTAL</b>	<b>0</b>	<b>335</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Non-Revenue Receipts</b>					
Carry Forward - Prior Years	20,000	18,026	20,000	20,000	20,000
<b>TOTAL</b>	<b>20,000</b>	<b>18,026</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>
<b>Transfers</b>					
NREP Operating Fund	10,000	10,000	10,000	10,000	10,000
<b>TOTAL</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
<b>FUND TOTAL</b>	<b>30,000</b>	<b>28,361</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>

*AIRPORT AUTHORITY CAPITAL PROJECT FUND:*

	<b>2004-05 BUDGETED</b>	<b>2004-05 ACTUAL</b>	<b>2005-06 BUDGETED</b>	<b>2005-06 ESTIMATED</b>	<b>2006-07 ADOPTED</b>
<b>Transfers</b>					
Other Localities	30,074	22,000	64,274	64,274	37,484
State Receipts	198,880	1,219,493	658,130	729,601	117,130
Federal Receipts	823,500	356,965	394,250	1,249,886	679,250
General Operating Fund	25,271	25,271	0	20,825	43,861
<b>TOTAL</b>	<b>1,077,725</b>	<b>1,623,729</b>	<b>1,116,654</b>	<b>2,064,586</b>	<b>877,725</b>
<b>FUND TOTAL</b>	<b>1,077,725</b>	<b>1,623,729</b>	<b>1,116,654</b>	<b>2,064,586</b>	<b>877,725</b>

The Airport Capital Project Fund includes several projects for the fiscal year 2006. The largest project, which totals \$600,000, is the acquisition of three parcels of land for noise abatement per the Twenty-year Master Plan. The second largest project, which totals \$100,000, consists of the replacement of furnishings in the General Aviation Terminal.

*UNEMPLOYMENT COMPENSATION FUND:*

<b>Non-Revenue</b>	<b>2004-05 BUDGETED</b>	<b>2004-05 ACTUAL</b>	<b>2005-06 BUDGETED</b>	<b>2005-06 ESTIMATED</b>	<b>2006-07 ADOPTED</b>
Carry Forward - Prior Years	10,000	8,042	10,000	1,824	10,000
<b>TOTAL</b>	<b>10,000</b>	<b>8,042</b>	<b>10,000</b>	<b>1,824</b>	<b>10,000</b>
<b>FUND TOTAL</b>	<b>10,000</b>	<b>8,042</b>	<b>10,000</b>	<b>1,824</b>	<b>10,000</b>

This fund is to hold monies in case former county employees file for unemployment. Because governments do not pay unemployment tax, the state pays the unemployment and then bills the county which in turn reimburses the state for the amount paid.

## **VI. STATEMENT OF ESTIMATED UNDESIGNATED AND DESIGNATED FUND BALANCES**

### **General Fund**

Undesignated General Fund Balance is the accumulated total of all prior years' actual General Fund revenues in excess of actual expenditures. This is actually the "surplus" that has not been previously appropriated and is not reserved or designated.

Designated General Fund Balance is comprised of those funds that have been reserved from fund balance for a specific use. The following amounts were reserved from the General Fund undesignated fund balance at June 30, 2005:

Prepaid Items	\$4,561
Encumbrances	1,510,883
Non-Current Loans	860,745
Capital Projects	1,460,616
Fire Company Capital	93,121
Historical Markers	13,874
Economic Development	687
Tri-Centennial	953
	<u>\$3,945,440</u>

This amount is included in the June 30, 2005 fund balance amount of \$32,915,139. Undesignated fund balance on June 30, 2005 was \$28,969,699. The General Fund and Landfill Fund are the only funds that have designated fund balances.

Below are summary projections for the end of fiscal years 2006 and 2007, and a detail analysis of actual fund balance of June 30, 2002 through June 30, 2005.

	ESTIMATE FY 2006	PLAN FY 2007
Fund Balance, Beginning of Year	\$32,915,139	\$22,823,492
Revenue Sources*	104,077,434	115,542,539
Expenditures	(42,831,141)	(50,571,780)
Other Sources (USES):		
Transfers (OUT)**	<u>(71,337,940)</u>	<u>(70,822,723)</u>
Fund Balance, End of Year	<u>\$22,823,492</u>	<u>\$16,971,528</u>

\*Includes close out of construction funds.

\*\*Includes transfers tot Reserved Fund Balances.

	ACTUAL FY 2002	ACTUAL FY 2003	ACTUAL FY 2004	ACTUAL FY 2005
Fund Balance, Beginning of Year	\$24,638,096	\$23,036,437	\$24,345,519	\$27,855,205
<b>REVENUES</b>				
General Prop. Taxes	\$39,591,759	\$44,344,353	\$49,583,353	\$52,890,953
Other Local Taxes	14,129,893	16,189,296	18,007,559	23,453,552
Permits, Privilege Fees & Reg. Licenses	1,181,812	1,556,839	2,192,360	2,773,787
Fines and Forfeitures	59,492	133,549	240,167	282,828
Revenue from Use of Money & Prop.	796,561	425,269	249,622	601,516
Charges for Services	1,697,512	1,936,008	2,171,750	2,345,861
Miscellaneous	199,608	315,355	231,768	332,408
Recovered Costs	1,816,414	2,413,809	2,538,635	2,711,272
Intergovernmental	17,121,414	18,568,647	20,611,477	18,808,397
<b>TOTAL REVENUE</b>	<b>\$76,594,465</b>	<b>\$85,883,125</b>	<b>\$95,826,691</b>	<b>\$104,200,574</b>
<b>EXPENDITURES</b>				
Current:				
Gen. Gov. Admin.	\$3,820,691	\$4,945,481	\$4,893,037	\$6,152,689
Judicial Administration	1,428,459	1,327,545	1,354,067	1,598,301
Public Safety	11,419,185	12,109,078	13,442,648	15,607,849
Public Works	2,744,931	2,627,042	2,738,920	3,290,973
Health and Welfare	4,747,321	5,549,107	5,617,679	4,871,933
Community College	45,123	85,373	45,122	444,629
Parks, Recreation & Cultural	3,608,713	3,817,096	3,890,243	4,461,985
Comm. Development	3,051,401	3,554,320	3,782,738	2,726,702
Debt Service	778,437	1,129,166	1,091,927	1,132,211
<b>TOTAL EXPENDITURES</b>	<b>\$31,644,261</b>	<b>\$35,144,208</b>	<b>\$36,856,381</b>	<b>\$40,287,272</b>
<b>OTHER FINANCING SOURCES</b>				
Proceeds form capital leases/insurance/ bond premiums/long-term debt	\$479,776	\$1,338,561	\$1,308,102	\$15,565,207
Operating transfers Out/In	(634,847)	0	0	(10,510,839)
Operating transfers from/to Primary Govt.	(46,396,792)	(50,168,396)	(56,768,726)	(63,907,736)
<b>TOTAL OTHER FIN. SOURCES</b>	<b>(\$46,551,863)</b>	<b>(\$48,829,835)</b>	<b>(\$55,460,624)</b>	<b>(\$58,853,368)</b>
<b>Fund Balance, End of Year</b>	<b>\$23,036,437</b>	<b>\$24,945,519</b>	<b>\$27,855,205</b>	<b>\$32,915,139</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 2007 budget, it is estimated that unreserved fund balance will be approximately 14% of general fund revenues. 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 \$5,851,964 to fund the FY 2006-2007 Adopted Budget. This amount is reflected in projected fund balance amounts.

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

**FUND BALANCE  
PROJECTED FY 2007 BALANCES**

<b>Type of Fund</b>	<b>Estimated Fund Balance, Beg. of Year</b>	<b>Revenue Sources (a)</b>	<b>Expenditures</b>	<b>Subtotal</b>	<b>Transfers (Out)</b>	<b>Estimated Fund Balance, End of Year</b>	<b>% Change</b>
General	22,823,492	115,542,539	(50,571,780)	87,794,251	(70,822,823)	16,971,428	-25.64%
Regional Jail	1,164,862	15,855,582	(16,327,640)	692,804	0	692,804	-40.52%
Landfill	30,255,776	7,607,353	(9,573,521)	28,289,608	0	28,289,608	-6.50%
Court Services	470,475	1,194,215	(1,303,985)	360,705	0	360,705	-23.33%
Shawneeland	813,883	1,319,710	(1,319,710)	813,883	0	813,883	0.00%
Airport Operating	514,299	2,492,815	(2,492,815)	514,299	0	514,299	0.00%
Consolidated Maint.	747	500,000	(500,000)	747	0	747	0.00%
School Operating	0	123,546,331	(123,028,669)	517,662	(517,662)	0	0.00%
School Cafeteria	197,728	5,063,552	(5,063,552)	197,728	0	197,728	0.00%
School Construction	3,125,067	42,284,149	(43,219,216)	2,190,000	0	2,190,000	-29.92%
School Debt	23,901	13,885,281	(13,061,281)	847,901	0	847,901	3447.55%
Airport Capital	15,140	877,725	(877,725)	15,140	0	15,140	0.00%
School Trusts	1,947	1,100	(1,100)	1,947	0	1,947	0.00%
School Textbook	95,194	1,485,818	(1,485,818)	95,194	0	95,194	0.00%
NREP Operating	190,801	5,373,394	(5,373,394)	190,801	0	190,801	0.00%
NREP Textbook	95,194	10,000	(30,000)	75,194	0	75,194	-21.01%
Unemployment	57,567	0	(10,000)	47,567	0	47,567	-17.37%

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

General Fund fund balance decreased by 25%. The Board of Supervisors chose to appropriate over \$5 million from reserves to balance the FY 2007 budget in an effort to minimize the tax burden on residents.

In an effort to meet budget needs, all fund balances were reviewed and considered during the FY 2007 budget process. If available and fiscally prudent, fund balance was utilized as a non-revenue source. Fund balances still remain sufficient in all needed funds.

## **VII. BASIS OF FINANCIAL REPORTING**

Over the past two decades, the primary focus of local government financial statements has been summarized by fund type. The approach has been changed for the first time in the Fiscal Year Ending 2002 financial statements. The county's current financial statements now present two different statements, with two different approaches and view of the county's finances. The government-wide statements, which are new, 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, which is the method that has been used in the past, focuses 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 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 fixed 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 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 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 useable 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. 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, gasoline and office supplies. Revenue is derived from sales to user departments. The Health Insurance fund accounts for funds to pay health insurance premiums and claims.
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 six 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.

## **VII. 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.

## **XI. SIGNIFICANT COMPONENTS**

- A. The proposed budget is fundamentally comprised of seventeen 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 objectives 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

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.

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.

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 70 times throughout the duration of the war.

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. 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.

## 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. Much of the land is used either as pasture land or is developed for residential or urban uses.

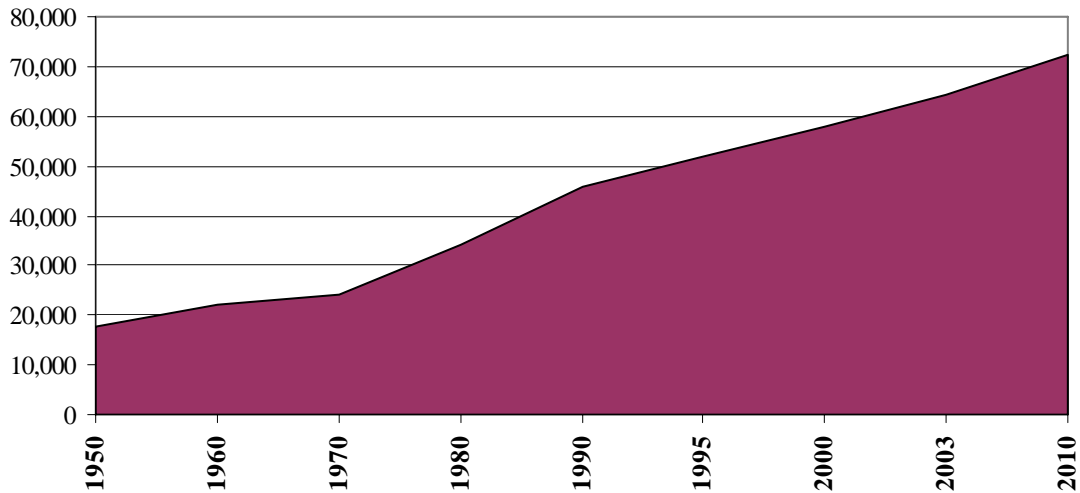
The second area is underlain by limestone-carbonate bedrock and consists of a band that runs north-south through the county between Interstate 81 and Little North Mountain. Much of this area is currently used for agriculture and contains the bulk of prime agriculture soil in the county. Most of the orchards in the county are located in this area.

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.

## 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. The 2004 population estimate for Frederick County was 66,224. Much of the population growth occurred during the 1970's and 1980's. By 2009, it is projected that the population of Frederick County will be approximately 74,515.

### Frederick County Population Counts, 1950-2010



## Public School System

The Frederick County Public School System, the 22<sup>nd</sup> largest school division in Virginia, is composed of ten 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.

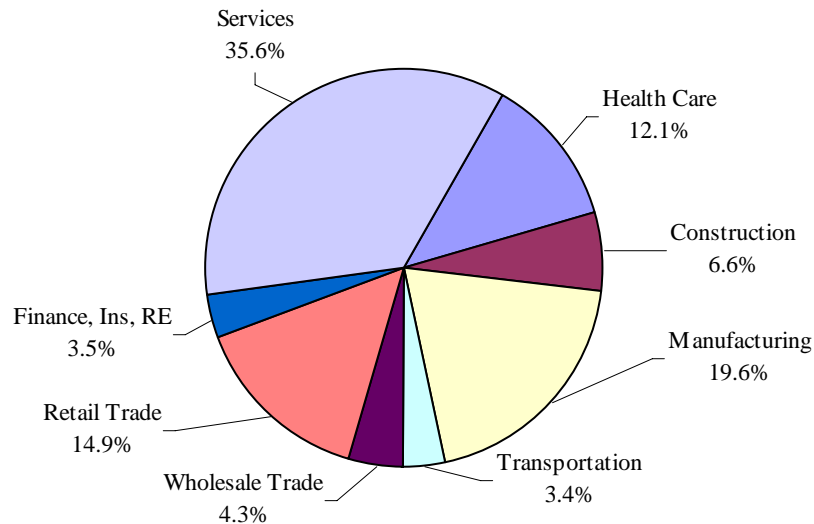
In 1997, student enrollment was 10,215. In the fall of 2005, student enrollment was 12,223, which represents an increase of 2,008 students, or 20%, since 1997. The structure of the school division is designed to support the needs of the 12,787 students projected for the school year 2006-2007.

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.

## Employment Trends

Winchester and Frederick County had a total of 48,440 jobs in 2004 as measured by the Virginia Employment Commission. The largest employment sector was services which employed 17,229 workers in 2004.

### Employment Trends - Frederick County and Winchester - 2004



Unemployment rates for Frederick County and Winchester have paralleled those of Virginia. The United States unemployment average has historically been higher than Virginia and Frederick County and Winchester. However, in 1991 and 1992, unemployment surged somewhat ahead of the United States and Virginia due to the collapse of the DC construction market which employed many residents of Winchester-Frederick County. The average unemployment rate rose to almost 8% during that time period, but has since dropped to the annual 2005 unemployment rate of 2.1%.

## Quality of Life

### Higher Education

Lord Fairfax Community College located in Frederick County, offers two-year programs for an associate degree in Art and Sciences and Applied Science, Career Studies and Certificate Programs with a school enrollment, full-time and part-time, of 4,800 students.

Shenandoah University offers four-year undergraduate and graduate programs with a school enrollment of 2,500 students. The schools include Harry F. Byrd, Jr. School of Business, Health Professions, Arts and Sciences, Pharmacy and Conservatory. The John Marsh Institute of Public Policy is also located at the university.

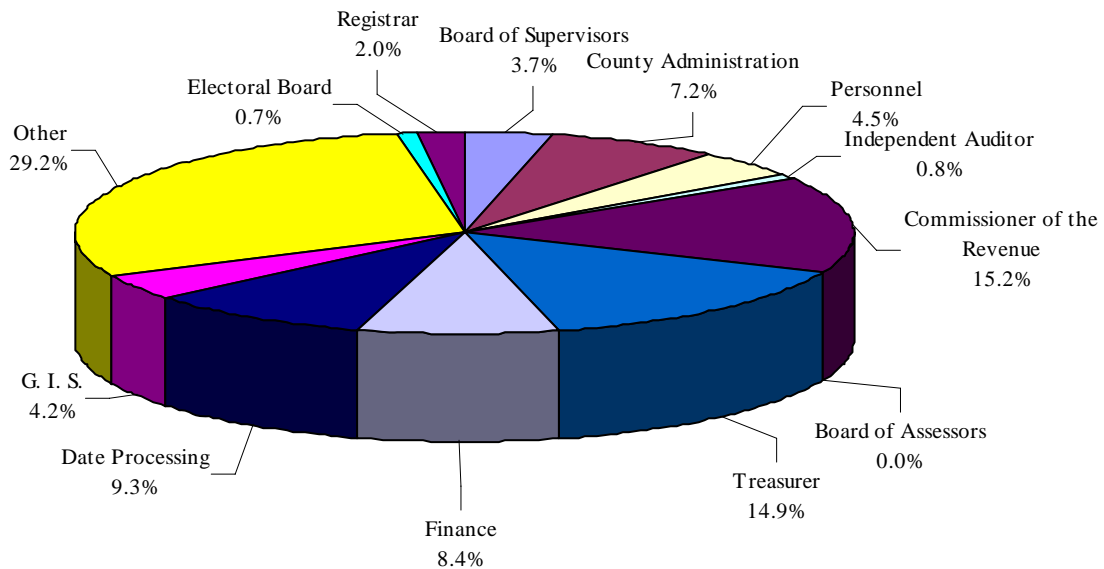
There are 22 colleges and universities within a 125 mile radius of Frederick County.

Cost of Living	The cost of living in the Winchester-Frederick County area is about 110% of the national average. The average single family detached home sold for approximately \$296,219 in 2005. 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 2004) gives the crime rate per 100,000 people for the USA as 475.1. The crime rate for Winchester-Frederick County was 184.6 in 2004.
Medical Care	Winchester Medical Center is a 411-bed, nonprofit, regional referral hospital offering a full range of inpatient and outpatient diagnostic, medical, surgical and rehabilitative services to residents of the northern Shenandoah Valley. The Medical Center anchors a 150-acre campus with an imaging center, outpatient diagnostic and surgery facilities, cancer center, retail pharmacy, medical office building, adult and adolescent behavioral health centers and a 250-seat conference center. Maintaining a breadth of quality services at a reasonable cost has been a point of pride for Winchester Medical Center.
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 approximately 27,153 active registered library card holders in Frederick County. During the 2006 fiscal year, Frederick County residents borrowed approximately 356,652 items from the library system.
Parks	<p>The county currently owns and operates two regional 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 330 acres. Both regional parks currently serve the county's population with both active and passive recreational programs and facilities. In addition to these regional parks, five neighborhood parks have been developed consisting primarily of playground equipment for young children. Four of these neighborhood parks are located on fire company property and one is located in a subdivision. Since 1987, Frederick County has completed the construction of two outdoor swimming pool complexes, four soccer fields, a maintenance building, one shelter, two playground areas and two sand volleyball courts. Additional recreational facilities currently provided are athletic fields, playground and picnic areas, horseshoes, fishing, paddleboats and volleyball. As a result of a joint operating agreement with the County School Board, the Parks and Recreation Department has use of the following Sherando High School facilities when they are not in use by the high school: lighted football field and track, baseball field, eight outdoor lighted tennis courts and four outdoor lighted basketball courts. The Parks and Recreation Department also operates two community centers. The center at Sherando High School contains two racquetball courts, a weight room and a multipurpose room. The center located in the Orchard View Elementary School contains a gymnasium and office.</p> <p>An additional amenity located at Sherando Park is a bike path that begins and ends at Sherando High School, wrapping its way through the park and adjoining neighborhoods. A wide path that is 2.45 miles in length, it provides a good surface for both walking and biking.</p>

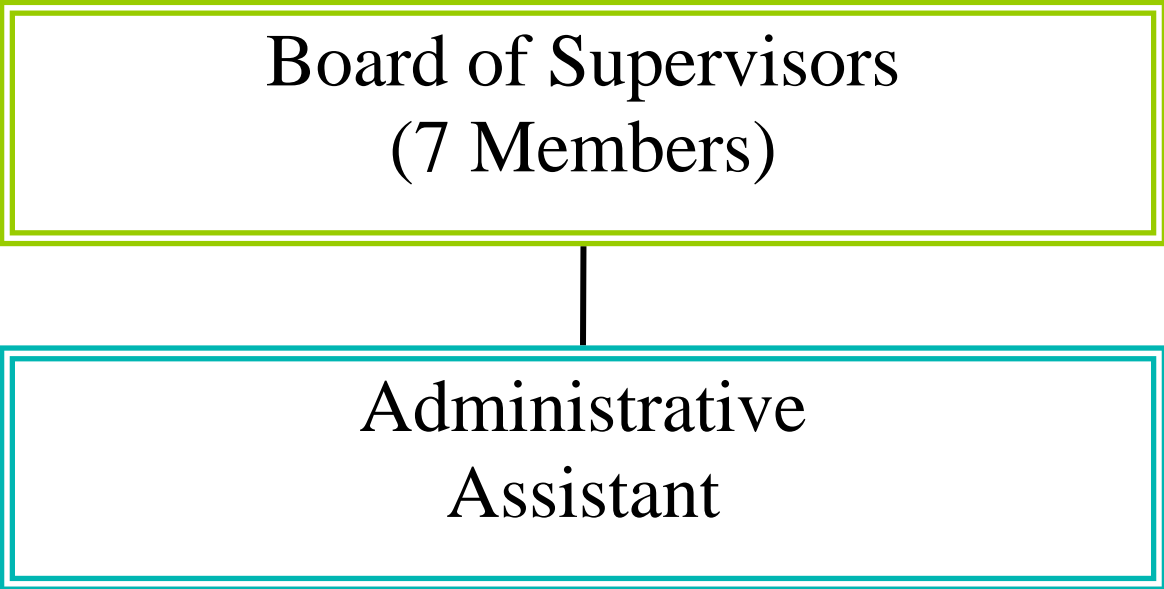


## General Government Administration

	2005 Actual	2006 Budget	2007 Adopted Budget	Increase (Decrease) FY 2006 to FY 2007	
				Amount	%
Board of Supervisors	\$348,617	\$250,710	\$243,132	(\$7,578)	-3.02%
County Administration	401,169	452,939	473,754	\$20,815	4.60%
Human Resources	252,748	255,680	295,106	\$39,426	15.42%
Independent Auditor	46,900	49,000	51,450	\$2,450	5.00%
Commissioner of the Revenue	950,191	1,011,266	999,186	(\$12,080)	-1.19%
Board of Assessors	118,743	41,448	0	(\$41,448)	-100.00%
Treasurer	936,344	985,052	980,975	(\$4,077)	-0.41%
Finance	575,502	585,735	552,875	(\$32,860)	-5.61%
Date Processing	460,813	458,057	612,512	\$154,455	33.72%
G. I. S.	206,965	310,022	276,872	(\$33,150)	-10.69%
Other	1,679,027	1,587,350	1,927,314	\$339,964	21.42%
Electoral Board	123,052	53,343	43,943	(\$9,400)	-17.62%
Registrar	90,776	114,769	133,625	\$18,856	16.43%
<b>GENERAL GOVERNMENT ADMINISTRATION</b>	<b>\$6,190,847</b>	<b>\$6,155,371</b>	<b>\$6,590,744</b>	<b>\$435,373</b>	<b>7.07%</b>



# Board of Supervisors



# BOARD OF SUPERVISORS

1101

**DESCRIPTION:**

Frederick County operates under the county administrator form of government as provided for in the Code of Virginia. Frederick County consists of six magisterial districts. Each district is represented by an elected representative, while the county elects its Chairmen-at-Large. The Board of Supervisors collectively sets policy for the county and enacts those ordinances which are deemed necessary by the Board (State law permitting). The Board appoints the county administrator, most boards, commissions, authorities and committees to examine and conduct various aspects of county business. The Board's own standing committees include Finance, Public Safety, Code and Ordinance, Public Works and Personnel. All funds which allow the county to operate are appropriated by the Board. The several volumes of the Code of Virginia, as amended, delineate the authority and the responsibility of the Board of Supervisors.

**GOALS:**

- Maintain service levels which ensure a high quality of life for county citizens.
- Fairly allocate resources among competing demands.
- Continue Education and Public Safety as priorities in the delivery of services.
- Implement a revised Capital Improvement Program.
- Promote economic development to improve the current residential/business tax ratio.

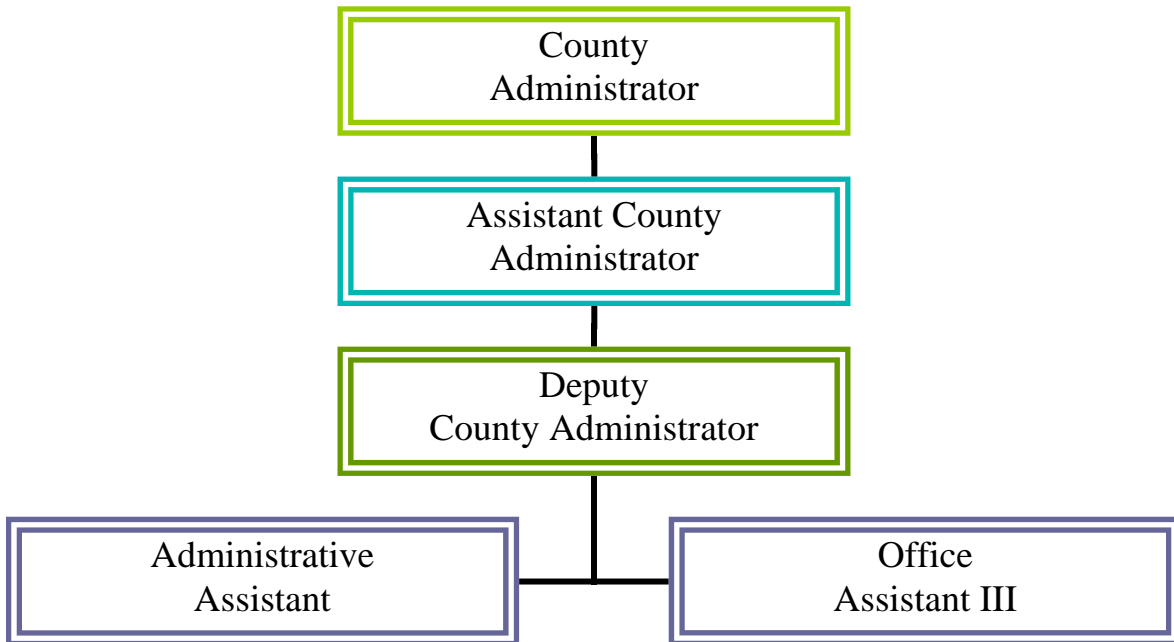
**PERFORMANCE INDICATORS:**

	FY 2005 Actual	FY 2006 Budget	FY 2007 Budget
Resolutions considered	74	75	75
Ordinances Considered	17	10	18
Board Meetings Held (including joint meetings and work sessions)	40	28	42
Waiver Notices Processed	0	0	1

**BUDGET SUMMARY:**

	FY 2005 Actual	FY 2006 Approved Budget	FY 2006 Estimated Budget	FY 2007 Adopted Budget	Increase (Decrease) FY 2006 App. To FY 2007		
					Amount	%	
<b>Costs:</b>							
Personnel	149,239	152,657	152,893	<b>157,631</b>	4,974	3.26%	
Operating	66,277	82,553	59,691	<b>85,501</b>	2,948	3.57%	
Capital	133,101	15,500	15,500	<b>0</b>	(15,500)	-100.00%	
<b>TOTAL</b>	<b>348,617</b>	<b>250,710</b>	<b>228,084</b>	<b>243,132</b>	<b>(7,578)</b>	<b>-3.02%</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	348,617	250,710	228,084	<b>243,132</b>	<b>(7,578)</b>	<b>-3.02%</b>	
<b>TOTAL</b>	<b>348,617</b>	<b>250,710</b>	<b>228,084</b>	<b>243,132</b>	<b>(7,578)</b>	<b>-3.02%</b>	
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. This activity includes serving as the prime contact point for citizens seeking information regarding county activities; developing and maintaining a management program for all county departments; developing recommendations for the Board concerning any and all operations of the county; and performing vital record keeping functions. The administrator represents the county at various meetings and conferences. The administrator serves as liaison with other local, state and federal agencies, as well as directing and coordinating all projects; and 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 Court Services, Data Processing, Extension, Finance, Fire and Rescue, Geographic Information Systems, Personnel, 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.

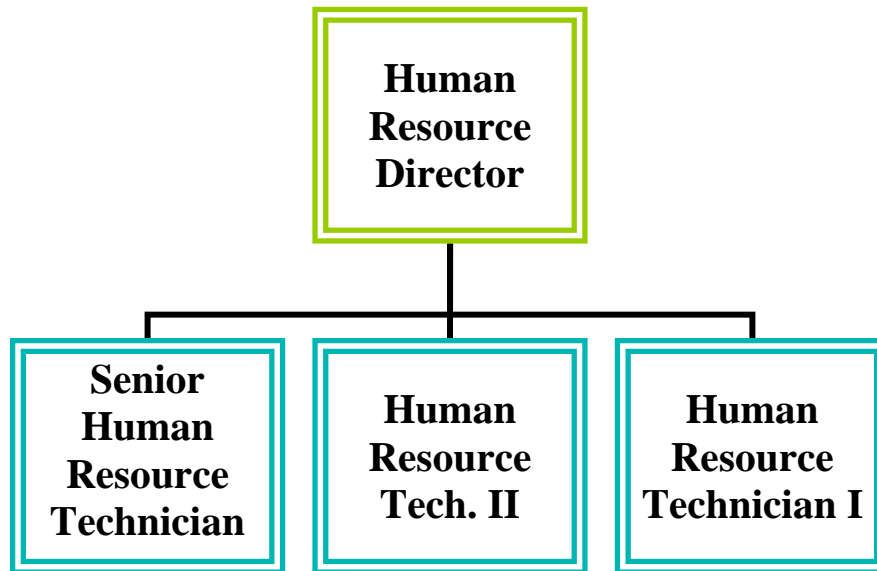
**GOALS:**

- Provide the Board of Supervisors with accurate, timely and clear information on which to make decisions.
- Ensure efficient and effective management of departmental activities.
- Completion of the new Animal Shelter.
- Design and construction of the new Public Safety Center.
- Completion of the Regional Jail Capital Expansion to address overcrowding of existing facilities.
- Continued phased implementation of the Geographic Information Services (GIS) Plan on the county website.
- Study and recommendation regarding the implementation of bi-annual reassessment.

**BUDGET SUMMARY:**

	FY 2005 Actual	FY 2006 Approved Budget	FY 2006 Estimated Budget	FY 2007 Adopted Budget	Increase (Decrease) FY 2006 App. To FY 2007	
					Amount	%
Costs:						
Personnel	380,378	413,100	432,971	449,364	36,264	8.78%
Operating	19,220	24,839	19,016	24,390	(449)	-1.81%
Capital	1,571	15,000	12,562	0	(15,000)	-100.00%
<b>TOTAL</b>	<b>401,169</b>	<b>452,939</b>	<b>464,549</b>	<b>473,754</b>	<b>20,815</b>	<b>4.60%</b>
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	401,169	452,939	464,549	473,754	20,815	4.60%
<b>TOTAL</b>	<b>401,169</b>	<b>452,939</b>	<b>464,549</b>	<b>473,754</b>	<b>20,815</b>	<b>4.60%</b>
Full-time positions	4	5	5	5	0	0.00%

# Human Resources



# HUMAN RESOURCES

1203

**DESCRIPTION:**

The County of Frederick currently employs 603 full-time employees and approximately 600 part-time/seasonal employees. The Human Resource (HR) Department is responsible for the administration of the county's personnel system which encompasses 20 county departments and two regional agencies. Benefit services are also extended to five outside agencies. The primary responsibilities of the HR Department include recruitment and selection, payroll/time record management, personnel records management, personnel policies administration, employee training programs, merit system administration, benefits administration, counseling and administrative services. The HR Department is also responsible for maintaining compliance with all HR related state and federal laws.

**GOALS:**

- Administer and monitor personnel management system and fringe benefit program.
- Maintain updated FLSA, FMLA and VRS handbooks.
- Continue to remain in compliance with all state/federal mandated regulations as required or directed.
- Continue to update job descriptions and personnel policies.
- Continue computerized records conversion.
- Continue to plan and conduct training sessions.
- Continue to maintain and update in-house operations and instructional manuals.
- Continue to simplify time sheet procedures and overtime process.

**PERFORMANCE INDICATORS:**

	FY 2005 Actual	FY 2006 Budget	FY 2007 Budget
# of positions recruited	61	63	65
# of recruitment testing sessions	7	9	9
# of full-time applications processed	967	967	900
# of part-time applications processed	129	2	130
% of positions filled within 90 days of vacancies	77%	75%	80%

**BUDGET SUMMARY:**

	FY 2005 Actual	FY 2006 Approved Budget	FY 2006 Estimated Budget	FY 2007 Adopted Budget	Increase (Decrease) FY 2006 App. To FY 2007	
					Amount	%
Costs:						
Personnel	220,730	217,581	174,462	<b>246,596</b>	29,015	13.34%
Operating	28,107	38,099	34,567	<b>48,510</b>	10,411	27.33%
Capital	3,911	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>252,748</b>	<b>255,680</b>	<b>209,029</b>	<b>295,106</b>	39,426	15.42%
Revenue:						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	252,748	255,680	209,029	<b>295,106</b>	39,426	15.42%
<b>TOTAL</b>	<b>252,748</b>	<b>255,680</b>	<b>209,029</b>	<b>295,106</b>	39,426	15.42%
Full-time positions	4	4	4	<b>4</b>	0	0.00%

# INDEPENDENT AUDITOR

1208

**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:**

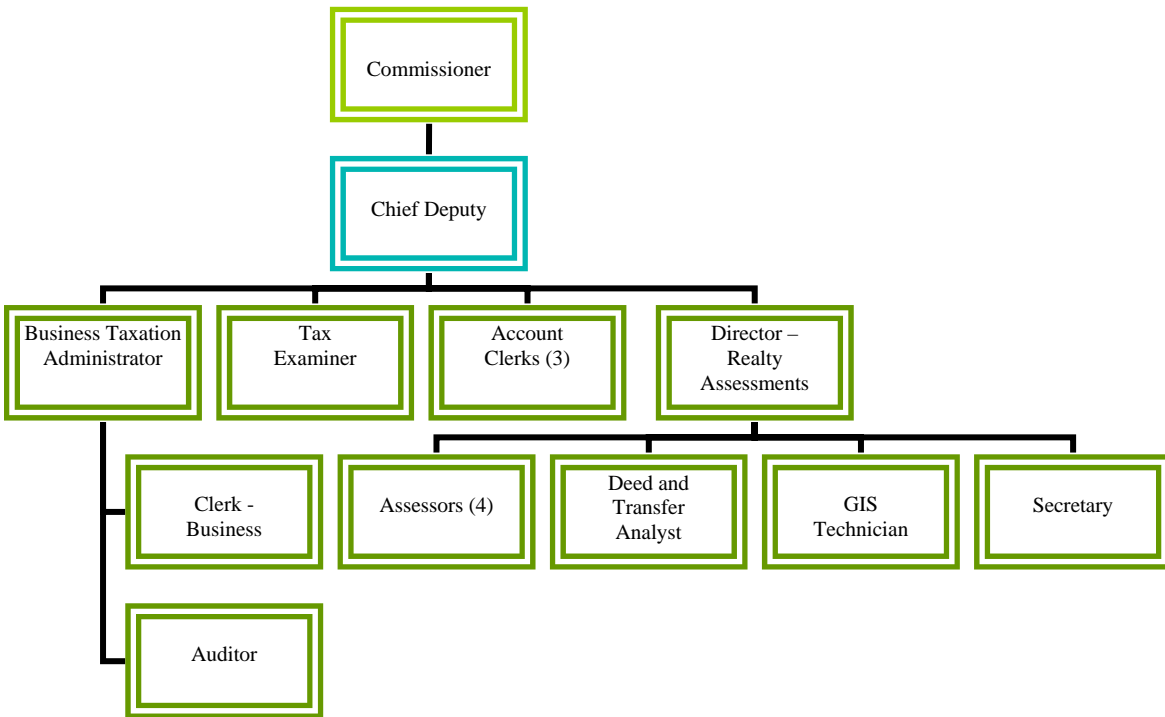
To perform an efficient and accurate audit of the county accounts.

**BUDGET SUMMARY:**

	FY 2005 Actual	FY 2006 Approved Budget	FY 2006 Estimated Budget	FY 2007 Adopted Budget	Increase (Decrease) FY 2006 App. To FY 2007	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	46,900	49,000	49,250	51,450	2,450	5.00%
Capital	0	0	0	0	0	0.00%
<b>TOTAL</b>	<b>46,900</b>	<b>49,000</b>	<b>49,250</b>	<b>51,450</b>	<b>2,450</b>	<b>5.00%</b>
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	46,900	49,000	49,250	51,450	2,450	5.00%
<b>TOTAL</b>	<b>46,900</b>	<b>49,000</b>	<b>49,250</b>	<b>51,450</b>	<b>2,450</b>	<b>5.00%</b>
Full-time positions	0	0	0	0	0	0.00%



# Commissioner of the Revenue



# COMMISSIONER OF THE REVENUE

1209

## DESCRIPTION:

The Commissioner of the Revenue office is divided into three divisions: 1) the assessment, mapping and detailing of all real estate in the county, including tax exempt property, tax relief for the elderly, land use program and making any changes; 2) the discovery, assessment and proration of all personal property in the county; and 3) business licensing, meals and lodging taxes and the discovery, filing, assessment and adjustment of all business equipment, furniture and fixtures and machinery and tools. Several other important functions included in the department's workload are bank franchise taxes, utility taxes, verifying state sales tax remittance of the locality one percent tax, state income and state estimated taxes. Staff also assists various organizations with their need for county and public records. This office keeps and updates these records for their use and to preserve historic data. The staff provides assistance with records management for the Treasurer to issue billings or decals and for record submission to the state regulatory agencies on the personal property tax relief. Real estate mapping is automated, as are significantly all personal property and real estate assessment practices. This office maintains a system of records that provides increased services at reduced cost to the taxpayers. Staff is working to have stored records in electronic management of historic documents by means of scanning and indexing. This office works closely with other county departments to assure the accuracy and availability of Graphic Information System (GIS) data. The staff also assists the county and its hired fee appraiser during real estate general reassessment and the subsequent hearings.

Staff is compiling data regarding changes and areas of concern for any and all of nearly 43,000 parcels in the county at all times.

## GOALS:

To serve the taxpayer while maintaining credibility to the county as assessors.

Strive for compliance from the public and discover unreported personal property and real estate construction.

Assess based on the best knowledge available with continued training in the legality and technique required.

Continue training and implementation of technological skills for better service at a lower cost to the taxpayer.

## PERFORMANCE INDICATORS:

	FY 2005 Actual	FY 2006 Budget	FY 2007 Budget
# of reassessment visits	2,920	3,800	3,400
# of supplemental bills issued	32,607	23,000	35,500
# of land use applications approved	2,406	2,200	2,400
# of tax relief applications approved	793	950	850
# of DMV transactions	78,875	53,000	82,600
# of State income taxes and estimates processed	1,804	2,000	2,000

## BUDGET SUMMARY:

	FY 2005 Actual	FY 2006 Approved Budget	FY 2006 Estimated Budget	FY 2007 Adopted Budget	Increase (Decrease) FY 2006 App. To FY 2007 Amount %	
<b>Costs:</b>						
Personnel	770,244	783,781	822,563	<b>917,206</b>	133,425	17.02%
Operating	178,147	183,985	178,701	<b>69,180</b>	(114,805)	-62.40%
Capital	1,800	43,500	21,137	<b>12,800</b>	(30,700)	-70.57%
<b>TOTAL</b>	<b>950,191</b>	<b>1,011,266</b>	<b>1,022,401</b>	<b>999,186</b>	<b>(12,080)</b>	<b>-1.19%</b>
<b>Revenue:</b>						
Fees	16,620	4,000	10,088	<b>3,500</b>	(500)	-12.50%
State/Federal	173,398	159,000	184,845	<b>160,000</b>	1,000	0.63%
Local	760,173	848,266	827,468	<b>835,686</b>	(12,580)	-1.48%
<b>TOTAL</b>	<b>950,191</b>	<b>1,011,266</b>	<b>1,022,401</b>	<b>999,186</b>	<b>(12,080)</b>	<b>-1.19%</b>
Full-time positions	16	16	17	<b>17</b>	1	6.25%

# BOARD OF ASSESSORS

1210

**DESCRIPTION:**

Both the Board of Assessors (BOA) and the Board of Equalization (BOE) are positions created to give the taxpayers of Frederick County representation, overview and appeals during the process of reassessment of all Frederick County real property.

Both Boards are trained in their duties by representatives of the Virginia Department of Taxation. For FY 07, neither board is expected to be in service because a four-year reassessment took effect January 1, 2005. Should the Board of Supervisors decide to hold a general real estate reassessment more than every four years, then it is possible that a Board of Assessors may be needed during FY 07, should such reassessment be expected to be completed by January 1, 2008.

No Board of Assessors or Board of Equalization budget is being presented for this fiscal year.

**GOALS:**

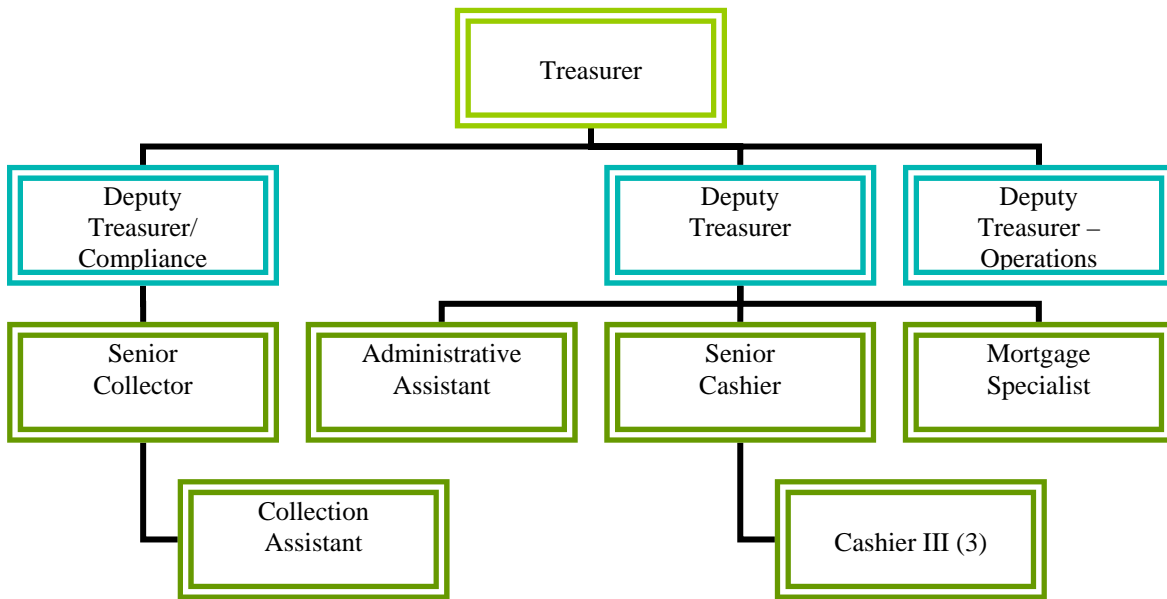
To value all real property at 100% of its fair market value after taking into consideration all elements of value including but not limited to: recent arms-length market sales, quality and details of construction, construction material markets, special land and zoning considerations and such other matters as may impact and be needed to arrive at market value.

Ascertain that all similar properties have similar valuations, considering all pertinent matters.

**BUDGET SUMMARY:**

	FY 2005 Actual	FY 2006 Approved Budget	FY 2006 Estimated Budget	FY 2007 Adopted Budget	Increase (Decrease) FY 2006 App. To FY 2007	
					Amount	%
Costs:						
Personnel	25,585	32,148	7,399	0	(32,148)	-100.00%
Operating	93,158	9,300	151	0	(9,300)	-100.00%
Capital	0	0	0	0	0	0.00%
<b>TOTAL</b>	<b>118,743</b>	<b>41,448</b>	<b>7,550</b>	<b>0</b>	<b>(41,448)</b>	<b>-100.00%</b>
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	118,743	41,448	7,550	0	(41,448)	-100.00%
<b>TOTAL</b>	<b>118,743</b>	<b>41,448</b>	<b>7,550</b>	<b>0</b>	<b>(41,448)</b>	<b>-100.00%</b>
Full-time positions	0	0	0	0	0	0.00%

# Treasurer



# TREASURER

1213

## DESCRIPTION:

The elected position of Treasurer was created in the Virginia Constitution of 1870. As an elected official, the independent status of the Treasurer ensures that local funds are collected, invested and expended by an officer directly responsible to the people. The Treasurer is responsible for the receipt of revenue which comes to the locality including Real Estate and Personal Property Taxes, License Taxes, Local Vehicle Licensing, Permit Fees, State Income Tax, State Estimate 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 county charges. The TAXPAY program is available for monthly, quarterly and semi-annual payments using a coupon booklet or a direct debit from an individual's bank account.

The Treasurer manages the investment portfolio of local funds.

## GOALS:

Provide taxpayers with courteous and professional service.

Implement DMV-VRW (Vehicle Registration Withholding) on delinquent accounts.

Expand e-payments, inventory on line.

Manage investments for the maximum return on available monies with secure, safe investments.

Provide tax amount online for title companies and mortgage lenders.

E-mail tax bills to taxpayers for June 5 and December 5 tax collections and other billings.

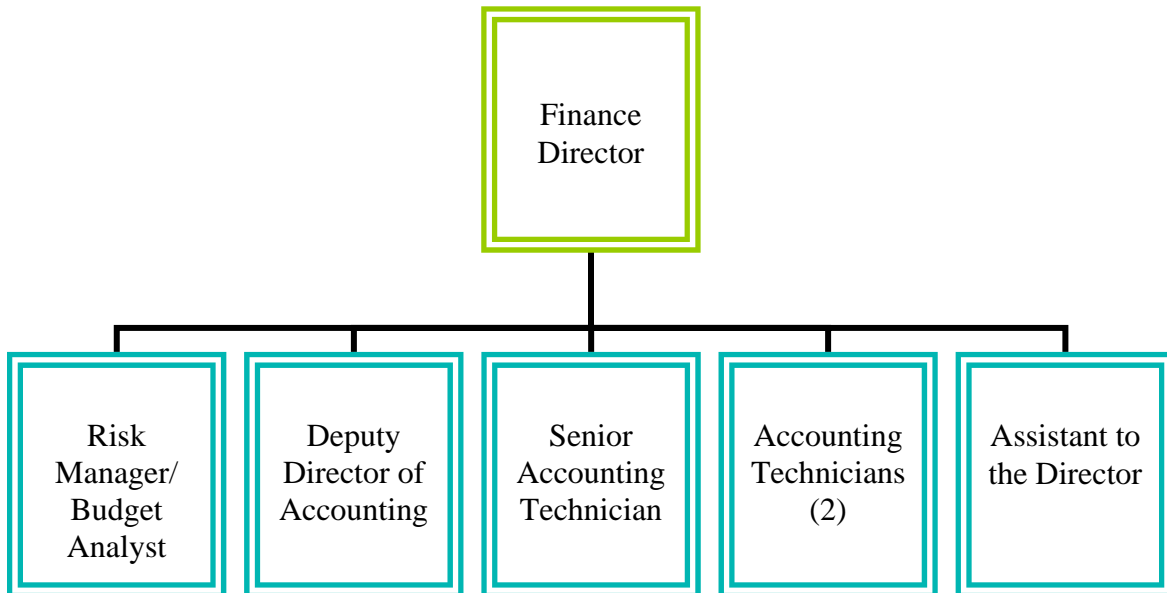
## PERFORMANCE INDICATORS:

	FY 2005 Actual	FY 2006 Budget	FY 2007 Budget
Personal Property items processed	223,354	127,350	256,857
Real Estate bills processed	78,710	75,154	90,516
# of decals processed	76,562	73,142	88,046
# of dog tags processed	5,263	4,270	5,526
# of delinquent notices issued	25,436	15,880	28,000
# of tax liens processed	1,402	531	1,612

## BUDGET SUMMARY:

	FY 2005 Actual	FY 2006 Approved Budget	FY 2006 Estimated Budget	FY 2007 Adopted Budget	Increase (Decrease) FY 2006 App. To FY 2007	
					Amount	%
<b>Costs:</b>						
Personnel	595,503	595,572	627,850	<b>709,275</b>	113,703	19.09%
Operating	337,867	388,480	333,856	<b>241,500</b>	(146,980)	-37.83%
Capital	2,974	1,000	8,272	<b>30,200</b>	29,200	2920.00%
<b>TOTAL</b>	<b>936,344</b>	<b>985,052</b>	<b>969,978</b>	<b>980,975</b>	(4,077)	-0.41%
<b>Revenue:</b>						
Fees	27,136	25,000	35,814	<b>58,000</b>	33,000	132.00%
State/Federal	171,811	171,100	178,678	<b>201,500</b>	30,400	17.77%
Local	737,397	788,952	755,486	<b>721,475</b>	(67,477)	-8.55%
<b>TOTAL</b>	<b>936,344</b>	<b>985,052</b>	<b>969,978</b>	<b>980,975</b>	(4,077)	-0.41%
Full-time positions	11	11	11	<b>12</b>	1	9.09%

# 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 request 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.

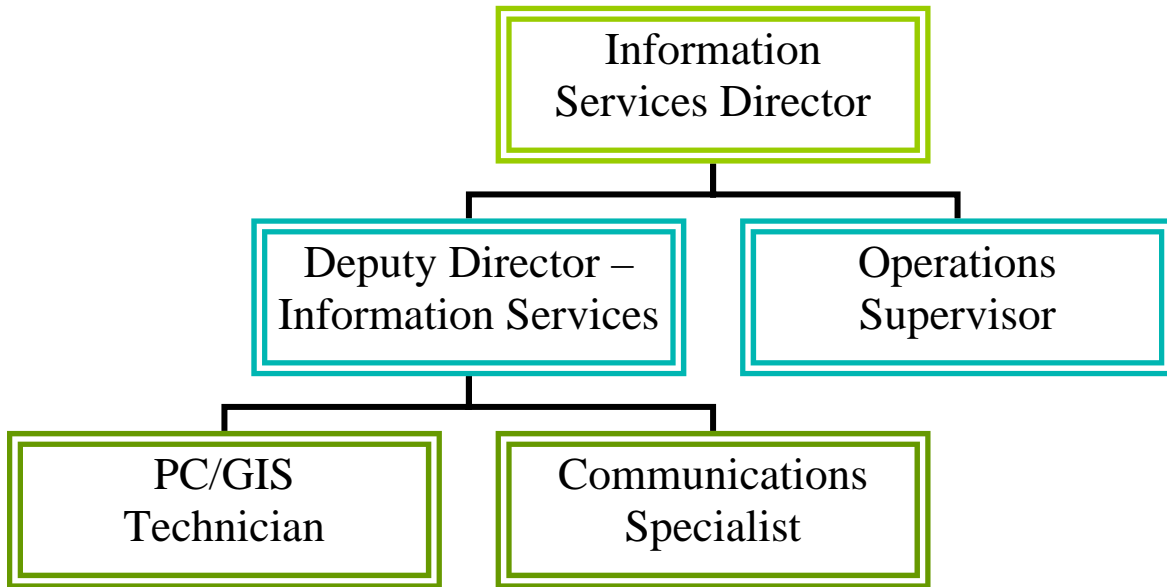
**PERFORMANCE INDICATORS:**

	FY 2005 Actual	FY 2006 Budget	FY 2007 Budget
Bids and RFP's processed	57	50	50
Purchase Orders processed	126	110	120
Annual volume of Purchase Orders processed	\$2,638,877	\$5,000,000	\$4,000,000
Worker's Compensation Claims processed	37	30	30

**BUDGET SUMMARY:**

	FY 2005 Actual	FY 2006 Approved Budget	FY 2006 Estimated Budget	FY 2007 Adopted Budget	Increase (Decrease) FY 2006 App. To FY 2007	
					Amount	%
<b>Costs:</b>						
Personnel	460,807	467,502	498,411	<b>511,100</b>	43,598	9.33%
Operating	107,899	115,508	108,565	<b>36,875</b>	(78,633)	-68.08%
Capital	6,796	2,725	2,725	<b>4,900</b>	2,175	79.82%
<b>TOTAL</b>	<b>575,502</b>	<b>585,735</b>	<b>609,701</b>	<b>552,875</b>	(32,860)	-5.61%
<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	575,502	585,735	609,701	<b>552,875</b>	(32,860)	-5.61%
<b>TOTAL</b>	<b>575,502</b>	<b>585,735</b>	<b>609,701</b>	<b>552,875</b>	(32,860)	-5.61%
Full-time positions	7	7	7	<b>7</b>	0	0.00%

# Information Services





# INFORMATION SERVICES

1220

**DESCRIPTION:**

The Data Processing Department is responsible for the county's computer system. This department makes sure that the hardware remains functional at all times so that the departments have access to their data. All data is backed up each night during off hours so as not to impact the performance of the computer during the work day. With the continuous increase in requirements and complexity of processing data, the computer system will allow all county offices and departments to maintain services and duties with the same or fewer employees.

Data Processing maintains a close relationship with Bright and Associates, the county's software vendor, making recommendations on improving the functions of the software for all departments. Additional capabilities are now available utilizing more advanced equipment to support online processing thus allowing departments to enter and maintain their own data.

**GOALS:**

Provide support in all areas of the operation of the AS/400.

Continue cross training of employees to eliminate wasted time due to trained personnel being absent.

Continue in house training sessions for AS/400 Query and word processing.

Continue to maintain and update the web server and the county's web page.

Continue to expand knowledge of personal computer hardware and software to provide support in this area.

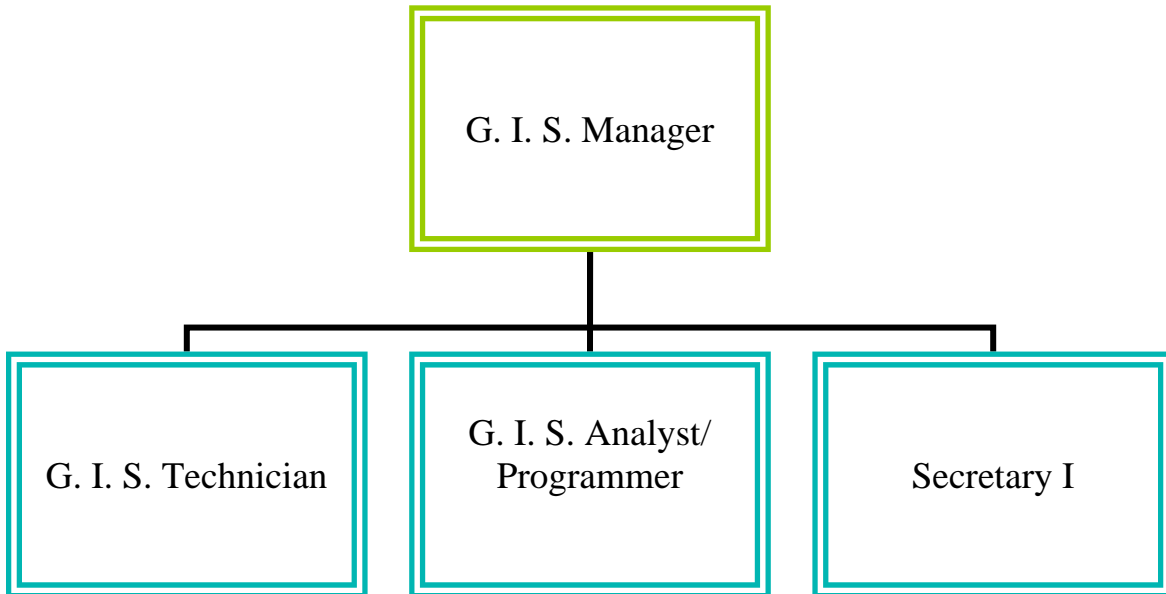
**PERFORMANCE INDICATORS:**

	FY 2005 Actual	FY 2006 Budget	FY 2007 Budget
Average # of jobs per day	12	12	12
# of requests per day to correct in-house equipment problems	12	12	12
Average response time for in-house equipment problems	5 minutes	5 minutes	5 minutes

**BUDGET SUMMARY:**

	FY 2005 Actual	FY 2006 Approved Budget	FY 2006 Estimated Budget	FY 2007 Adopted Budget	Increase (Decrease) FY 2006 App. To FY 2007	
					Amount	%
Costs:						
Personnel	326,747	336,005	352,401	<b>416,460</b>	80,455	23.94%
Operating	68,877	73,900	69,609	<b>87,900</b>	14,000	18.94%
Capital	65,189	48,152	47,438	<b>108,152</b>	60,000	124.61%
<b>TOTAL</b>	<b>460,813</b>	<b>458,057</b>	<b>469,448</b>	<b>612,512</b>	154,455	33.72%
Revenue:						
Fees	460,813	458,057	469,448	<b>0</b>	(458,057)	-100.00%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	0	0	0	<b>612,512</b>	612,512	100.00%
<b>TOTAL</b>	<b>460,813</b>	<b>458,057</b>	<b>469,448</b>	<b>612,512</b>	154,455	33.72%
Full-time positions	4	4	4	<b>5</b>	1	25.00%

# Geographic Information Services



# GEOGRAPHIC INFORMATION SYSTEMS

1222

## DESCRIPTION:

Geographic Information Systems are designed to merge the capabilities of digital mapping and databases into a "thinking" cooperation which allows inter-relational query, design and information display. The current GIS team provides a core support group to other county agencies and departments. The GIS department is the designated agent in providing structure numbering for county citizens and maintaining the county's Road Naming and Structure Numbering System. The daily activities of the GIS department involve development and production of geo-referenced data through the creation of digital mapping and database information from a multitude of resources including state, federal, private concerns and in-house sources. Staff members are working with the Virginia Geographic Information Network to provide county information to be included in the Virginia Base Mapping Program. A standardized set of mapped information is being developed of all the data that is available through GIS use. This series of maps include such information as parcel indexing, zoning, cultural features, environmental, historic and travel network information. New usable sources of information and its conversion to match the current GIS system, are constantly being sought out through the Internet and sharing projects with business, state and federal agencies. Database management, consolidation and redundance reduction are primary functions involved in GIS management. Additional department responsibilities include introduction to, training and future development of other department and agency end-users to the GIS environment. A major project of the GIS team is to use ArcIMS to develop user friendly interactive mapping web pages and a GIS web server which is connected through the current Frederick County web site.

## GOALS:

- Improve GIS data accessibility for Frederick County end-users.
- Maintain and increase GIS system performance.
- Promote coordination and teamwork within the GIS environment.
- Provide system development and increase an educated awareness, both in county agencies and the general public.

## BUDGET SUMMARY:

	FY 2005	FY 2006	FY 2006	FY 2007	Increase (Decrease)	
	Actual	Approved Budget	Estimated Budget	Adopted Budget	FY 2006 App. To FY 2007 Amount	%
<b>Costs:</b>						
Personnel	176,230	211,397	225,029	<b>237,122</b>	25,725	12.17%
Operating	25,376	95,125	80,498	<b>37,750</b>	(57,375)	-60.32%
Capital	5,359	3,500	3,050	<b>2,000</b>	(1,500)	-42.86%
<b>TOTAL</b>	<b>206,965</b>	<b>310,022</b>	<b>308,577</b>	<b>276,872</b>	<b>(33,150)</b>	<b>-10.69%</b>
<b>Revenue:</b>						
Fees	8,439	5,203	16,951	<b>12,916</b>	7,713	148.24%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	198,526	304,819	291,626	<b>263,956</b>	(40,863)	-13.41%
<b>TOTAL</b>	<b>206,965</b>	<b>310,022</b>	<b>308,577</b>	<b>276,872</b>	<b>(33,150)</b>	<b>-10.69%</b>
Full-time positions	3	4	4	<b>4</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 2005 Actual	FY 2006 Approved Budget	FY 2006 Estimated Budget	FY 2007 Adopted Budget	Increase (Decrease) FY 2006 App. To FY 2007	
					Amount	%
Costs:						
Personnel	(81,368)	0	(8,033)	0	0	0.00%
Operating	1,759,253	1,586,132	1,645,740	1,926,033	339,901	21.43%
Capital	1,142	1,218	1,044	1,281	63	5.17%
<b>TOTAL</b>	<b>1,679,027</b>	<b>1,587,350</b>	<b>1,638,751</b>	<b>1,927,314</b>	<b>339,964</b>	<b>21.42%</b>
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	5,000	5,000	5,000	5,000	0	0.00%
Local	1,674,027	1,582,350	1,633,751	1,922,314	339,964	21.48%
<b>TOTAL</b>	<b>1,679,027</b>	<b>1,587,350</b>	<b>1,638,751</b>	<b>1,927,314</b>	<b>339,964</b>	<b>21.42%</b>
Full-time positions	0	0	0	0	0	0.00%

# ELECTORAL BOARD

1301

**DESCRIPTION:**

The Electoral Board of Frederick County is governed according to Title 24.2, Chapter 3, of the Code of Virginia Election Laws. The Electoral Board supervises and coordinates plans for the election schedule of the year, i.e., November general election, town elections in 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 ballot 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, at the least cost to taxpayers.

Continue to ensure fair and impartial elections within the county.

Monitor legislation affecting the electoral processes and accessibility.

**DEPARTMENTAL ACCOMPLISHMENTS:**

Conducted a Republican Primary for Governor, Lieutenant Governor and Attorney General in June 2005.

Conducted a Democratic Primary for Lieutenant Governor in June 2005.

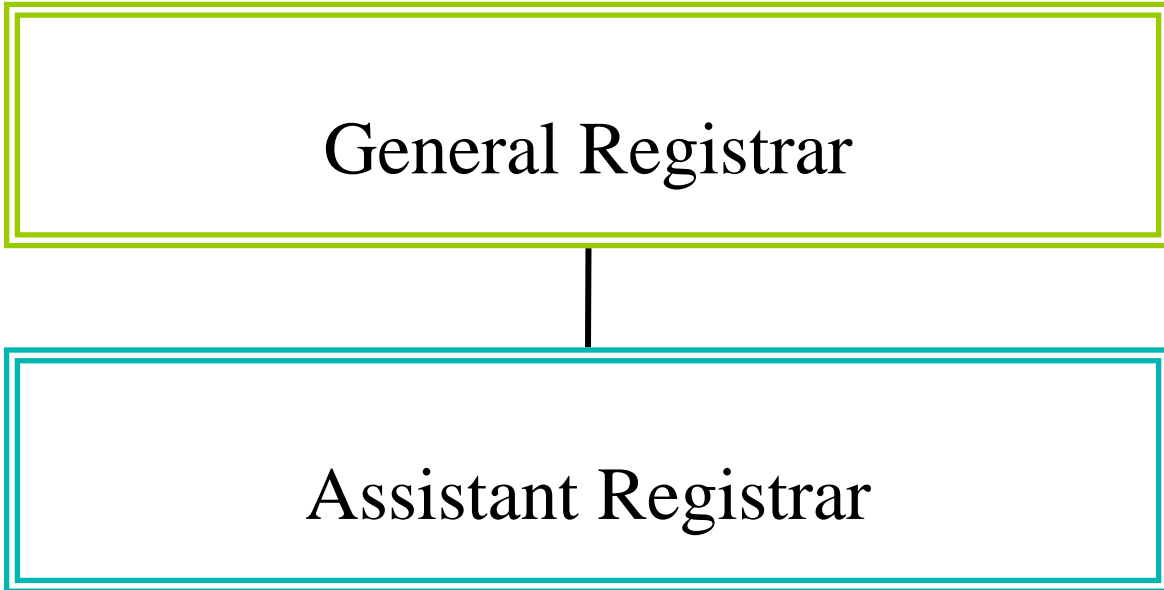
A General Election, which included Governor, Lieutenant Governor, Attorney General, House of Delegates, Board of Supervisor members and School Board members was held in November 2005.

A new polling place was established in the Gainesboro District at the Gainesboro Fire Hall.

**BUDGET SUMMARY:**

	FY 2005 Actual	FY 2006 Approved Budget	FY 2006 Estimated Budget	FY 2007 Adopted Budget	Increase (Decrease) FY 2006 App. To FY 2007	
					Amount	%
Costs:						
Personnel	37,964	29,622	28,428	<b>30,487</b>	865	2.92%
Operating	15,001	12,761	12,503	<b>12,456</b>	(305)	-2.39%
Capital	70,087	10,960	7,307	<b>1,000</b>	(9,960)	-90.88%
<b>TOTAL</b>	<b>123,052</b>	<b>53,343</b>	<b>48,238</b>	<b>43,943</b>	(9,400)	-17.62%
Revenue:						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	10,584	10,212	10,246	<b>10,662</b>	450	4.41%
Local	112,468	43,131	37,992	<b>33,281</b>	(9,850)	-22.84%
<b>TOTAL</b>	<b>123,052</b>	<b>53,343</b>	<b>48,238</b>	<b>43,943</b>	(9,400)	-17.62%
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.

There are now in excess of 40,100 registered voters in Frederick County. In the past year, over 3,600 citizens were added to the voter rolls and an additional 13,900 changes to existing registrant files were made. The National Voter Registration Act (NVRA) allows individuals to apply for voter registration at DMV, social assistance agencies, VEC and Game and Inland Fisheries Departments throughout Virginia. This act also allows mail-in voter registration applications. The Registrar establishes additional sites and hours of registration to serve the needs of county residents. All such sites and additional hours formally required prior written approval from the U.S. Justice Department. These costly and time consuming steps in preparing for a registration drive have now been eliminated through the exemption from Section 5 "preclearance" requirements of the Voting Rights Act granted to the county.

## GOALS:

Proceed with the installation of a new web based Virginia Voter Registration System (VERIS), a statewide computer network for Registrars.

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 43,000.

Improve Internet web site to be more interactive and informative to the public.

Conduct General, Special and Primary Elections, as called.

## PERFORMANCE INDICATORS:

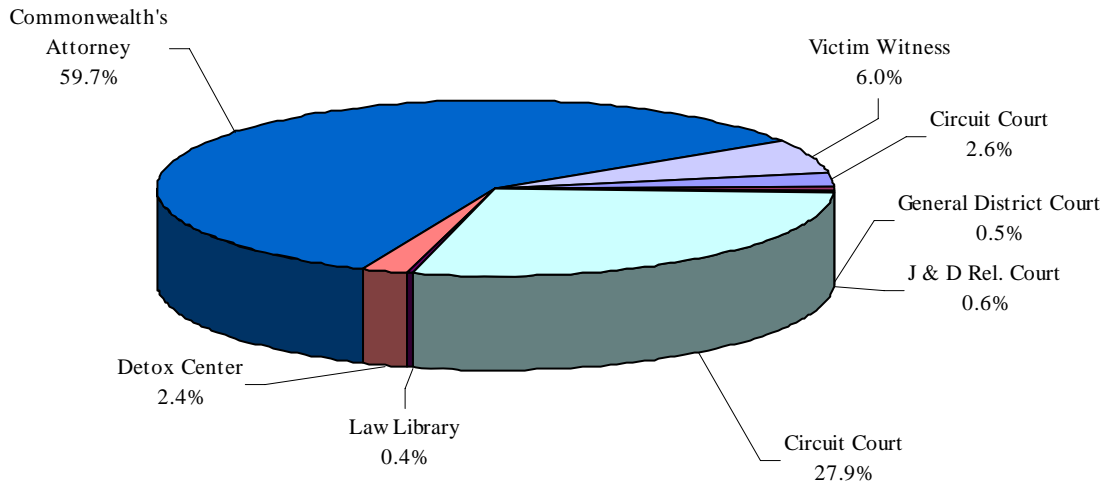
	FY 2005 Actual	FY 2006 Budget	FY 2007 Budget
# of address and name changes processed	13,905	13,750	16,000
% of eligible population registered	78%	62%	80%

## BUDGET SUMMARY:

	FY 2005 Actual	FY 2006 Approved Budget	FY 2006 Estimated Budget	FY 2007 Adopted Budget	Increase (Decrease) FY 2006 App. To FY 2007	
					Amount	%
<b>Costs:</b>						
Personnel	82,042	98,121	90,492	<b>117,426</b>	19,305	19.67%
Operating	8,028	11,078	8,049	<b>13,179</b>	2,101	18.97%
Capital	706	5,570	6,867	<b>3,020</b>	(2,550)	-45.78%
<b>TOTAL</b>	<b>90,776</b>	<b>114,769</b>	<b>105,408</b>	<b>133,625</b>	<b>18,856</b>	<b>16.43%</b>
<b>Revenue:</b>						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	44,874	46,246	46,754	<b>49,196</b>	2,950	6.38%
Local	45,902	68,523	58,654	<b>84,429</b>	15,906	23.21%
<b>TOTAL</b>	<b>90,776</b>	<b>114,769</b>	<b>105,408</b>	<b>133,625</b>	<b>18,856</b>	<b>16.43%</b>
Full-time positions	1	2	2	<b>2</b>	0	0.00%

## Judicial Administration

	2005 Actual	2006 Budget	2007 Adopted Budget	Increase (Decrease) FY 2006 to FY 2007	
				Amount	%
Circuit Court	\$35,852	\$48,300	\$48,300	\$0	0.00%
General District Court	4,613	8,464	8,464	\$0	0.00%
Juv. & Domestic Rel. Court	6,856	8,400	10,950	\$2,550	30.36%
Clerk of the Circuit Court	297,641	457,167	512,759	\$55,592	12.16%
Law Library	0	7,200	7,200	\$0	0.00%
Detox Center	37,720	41,500	43,600	\$2,100	5.06%
Commonwealth's Attorney	931,381	967,022	1,099,680	\$132,658	13.72%
Victim Witness Program	94,335	106,505	109,947	\$3,442	3.23%
<b>JUDICIAL ADMINISTRATION</b>	<b>\$1,408,398</b>	<b>\$1,644,558</b>	<b>\$1,840,900</b>	<b>\$196,342</b>	<b>11.94%</b>





# CIRCUIT COURT

2101

**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 2005 Actual	FY 2006 Approved Budget	FY 2006 Estimated Budget	FY 2007 Adopted Budget	Increase (Decrease) FY 2006 App. To FY 2007	
					Amount	%
Costs:						
Personnel	0	0	0	<b>0</b>	0	0.00%
Operating	35,852	48,300	46,812	<b>48,300</b>	0	0.00%
Capital	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>35,852</b>	<b>48,300</b>	<b>46,812</b>	<b>48,300</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	35,852	48,300	46,812	<b>48,300</b>	0	0.00%
<b>TOTAL</b>	<b>35,852</b>	<b>48,300</b>	<b>46,812</b>	<b>48,300</b>	0	0.00%
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 \$10,000 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.

**GOALS:**

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

**BUDGET SUMMARY:**

	FY 2005 Actual	FY 2006 Approved Budget	FY 2006 Estimated Budget	FY 2007 Adopted Budget	Increase (Decrease) FY 2006 App. To FY 2007	
					Amount	%
<b>Costs:</b>						
Personnel	0	245	0	<b>245</b>	0	0.00%
Operating	3,199	5,719	3,348	<b>5,719</b>	0	0.00%
Capital	1,414	2,500	2,232	<b>2,500</b>	0	0.00%
<b>TOTAL</b>	<b>4,613</b>	<b>8,464</b>	<b>5,580</b>	<b>8,464</b>	0	0.00%
<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	4,613	8,464	5,580	<b>8,464</b>	0	0.00%
<b>TOTAL</b>	<b>4,613</b>	<b>8,464</b>	<b>5,580</b>	<b>8,464</b>	0	0.00%
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.

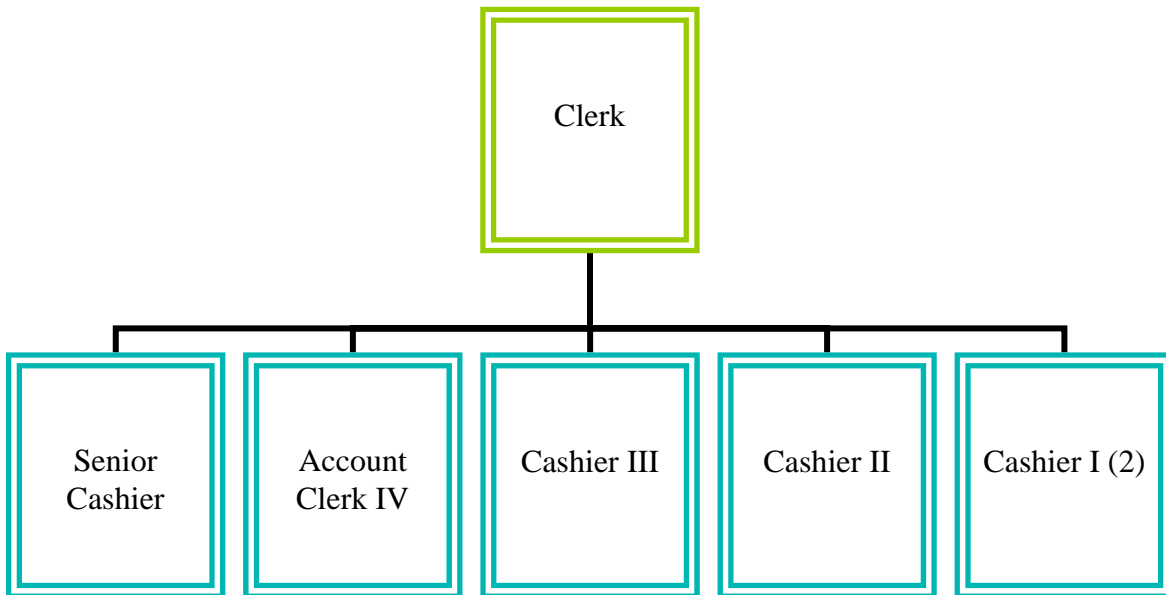
## GOALS:

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 2005 Actual	FY 2006 Approved Budget	FY 2006 Estimated Budget	FY 2007 Adopted Budget	Increase (Decrease) FY 2006 App. To FY 2007	
					Amount	%
<b>Costs:</b>						
Personnel	1,238	400	340	<b>1,200</b>	800	200.00%
Operating	2,729	4,400	2,508	<b>5,250</b>	850	19.32%
Capital	2,889	3,600	3,184	<b>4,500</b>	900	25.00%
<b>TOTAL</b>	<b>6,856</b>	<b>8,400</b>	<b>6,032</b>	<b>10,950</b>	<b>2,550</b>	<b>30.36%</b>
<b>Revenue:</b>						
Fees	6,856	1,000	3,304	<b>1,000</b>	0	0.00%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	0	7,400	2,728	<b>9,950</b>	2,550	34.46%
<b>TOTAL</b>	<b>6,856</b>	<b>8,400</b>	<b>6,032</b>	<b>10,950</b>	<b>2,550</b>	<b>30.36%</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 and the proper recordation thereof, including Chancery, Common Law and Criminal aspects. Instruments recorded for preservation include real estate deeds, deeds of trust, probating of wills, and issuance and filing of marriage licenses. The Clerk is empowered to certify the qualifications 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 microfilmed on a continual basis and are securely stored in the 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, Marriage Licenses, Divorces, Adoptions, Criminal Cases, Law and Chancery Suits, Partnerships 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 2005 Actual	FY 2006 Approved Budget	FY 2006 Estimated Budget	FY 2007 Adopted Budget	Increase (Decrease) FY 2006 App. To FY 2007	
					Amount	%
<b>Costs:</b>						
Personnel	231,047	398,790	396,957	<b>420,682</b>	21,892	5.49%
Operating	43,449	58,377	78,927	<b>82,077</b>	23,700	40.60%
Capital	23,145	0	7,644	<b>10,000</b>	10,000	100.00%
<b>TOTAL</b>	<b>297,641</b>	<b>457,167</b>	<b>483,528</b>	<b>512,759</b>	<b>55,592</b>	<b>12.16%</b>
<b>Revenue:</b>						
Fees	297,641	457,167	483,528	<b>512,759</b>	55,592	12.16%
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>297,641</b>	<b>457,167</b>	<b>483,528</b>	<b>512,759</b>	<b>55,592</b>	<b>12.16%</b>
Full-time positions	7	7	7	<b>7</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 2005 Actual	FY 2006 Approved Budget	FY 2006 Estimated Budget	FY 2007 Adopted Budget	Increase (Decrease) FY 2006 App. To FY 2007	
					Amount	%
<b>Costs:</b>						
Personnel	0	0	0	0	0	0.00%
Operating	0	7,200	6,761	7,200	0	0.00%
Capital	0	0	0	0	0	0.00%
<b>TOTAL</b>	0	7,200	6,761	7,200	0	0.00%
<b>Revenue:</b>						
Fees	6,761	7,200	6,556	7,200	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	0	0	205	0	0	0.00%
<b>TOTAL</b>	6,761	7,200	6,761	7,200	0	0.00%
Full-time positions	0	0	0	0	0	0.00%

# DETOX CENTER

2111

**DESCRIPTION:**

This function consists of the local contribution to Division of Court Services for the diversion of public inebriates in the Detox Center.

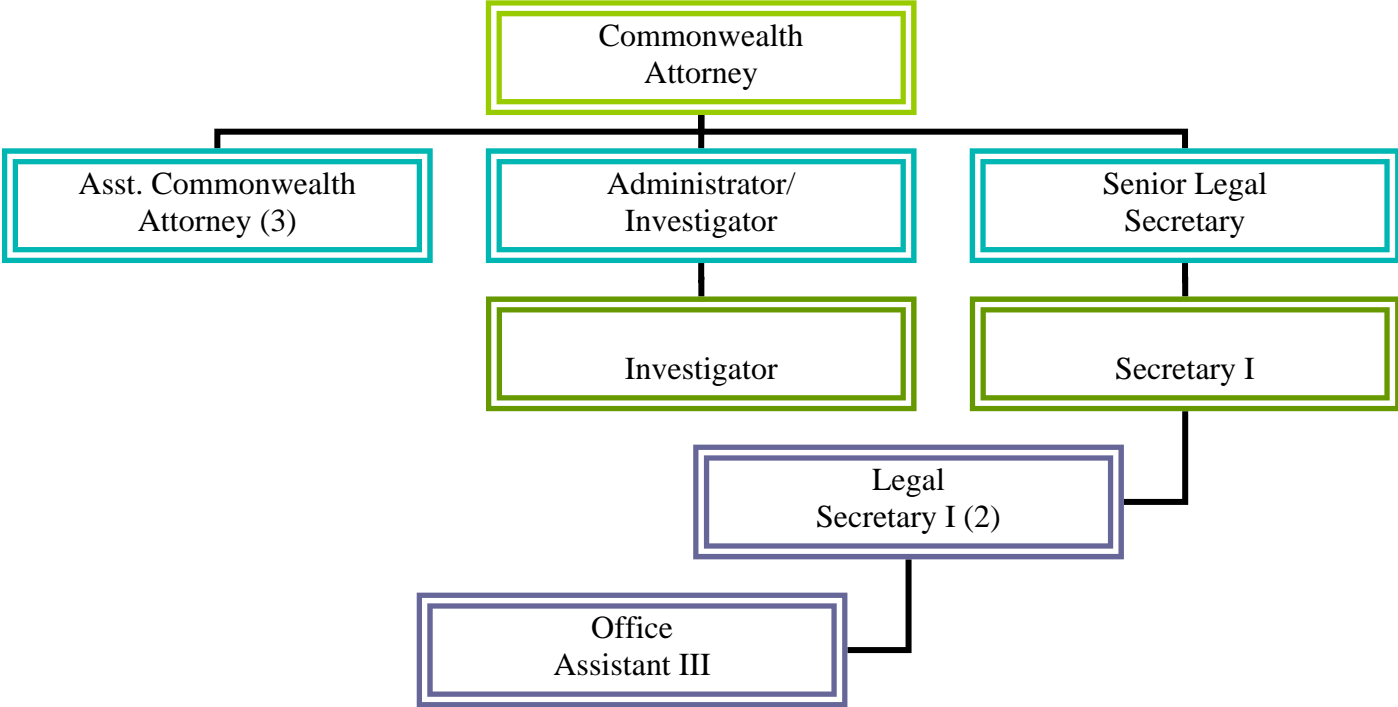
**GOALS:**

Allocate Frederick County's fair share of the Detox Center.

**BUDGET SUMMARY:**

	FY 2005 Actual	FY 2006 Approved Budget	FY 2006 Estimated Budget	<b>FY 2007 Adopted Budget</b>	Increase (Decrease) FY 2006 App. To FY 2007	
					Amount	%
<b>Costs:</b>						
Personnel	0	0	0	<b>0</b>	0	0.00%
Operating	37,720	41,500	41,500	<b>43,600</b>	2,100	5.06%
Capital	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>37,720</b>	<b>41,500</b>	<b>41,500</b>	<b>43,600</b>	<b>2,100</b>	<b>5.06%</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	37,720	41,500	41,500	<b>43,600</b>	2,100	5.06%
<b>TOTAL</b>	<b>37,720</b>	<b>41,500</b>	<b>41,500</b>	<b>43,600</b>	<b>2,100</b>	<b>5.06%</b>
Full-time positions	0	0	0	<b>0</b>	0	0.00%

# Commonwealth Attorney





# COMMONWEALTH ATTORNEY

2201

**DESCRIPTION:**

The Commonwealth Attorney is an elected legal counselor and is responsible for enforcement of State laws and County ordinances. This enforcement is affected through the prosecution of criminal activity in the Court structure. This office is responsible for investigation, preparation and litigation of a wide range of cases. Cases are handled by the Commonwealth Attorney's staff in the Circuit Court, the County Juvenile and Domestic Relations Court and in the Supreme Court of Virginia. While not required by law, Frederick County's Commonwealth Attorney serves as legal counsel to the governing body of the county. This office provides legal advice when requested by various county boards.

**GOALS:**

Provide the citizens of Frederick County with the most effective prosecution of criminal cases that is possible.

Counsel and consult with law enforcement and other county officials.

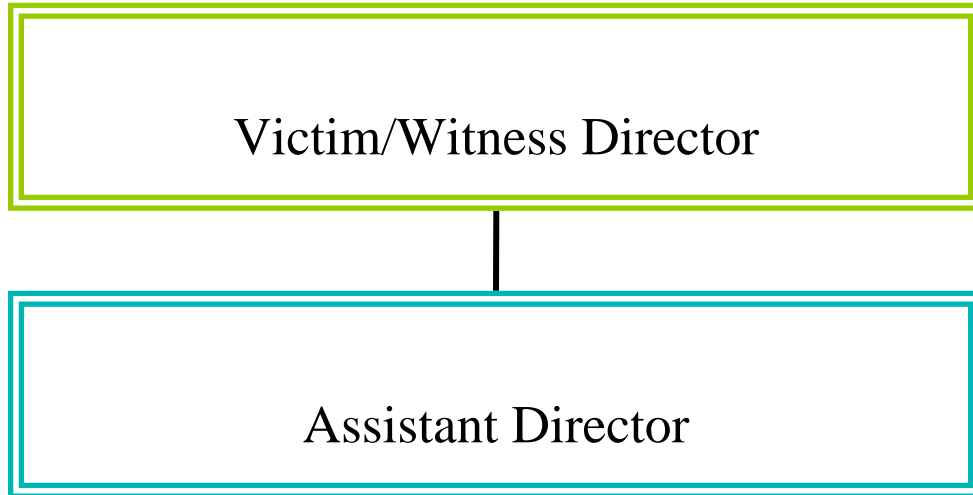
**PERFORMANCE INDICATORS:**

	FY 2005 Actual	FY 2006 Budget	FY 2007 Budget
Caseload Circuit Court	1,625	1,700	1,706
Caseload General District Court	30,100	31,000	31,605
Caseload Juvenile & Domestic Relations Court	6,730	7,150	6,764

**BUDGET SUMMARY:**

	FY 2005 Actual	FY 2006 Approved Budget	FY 2006 Estimated Budget	FY 2007 Adopted Budget	Increase (Decrease) FY 2006 App. To FY 2007	
					Amount	%
Costs:						
Personnel	881,233	888,369	945,936	<b>1,022,915</b>	134,546	15.15%
Operating	39,032	62,095	31,624	<b>67,105</b>	5,010	8.07%
Capital	11,116	16,558	26,464	<b>9,660</b>	(6,898)	-41.66%
<b>TOTAL</b>	<b>931,381</b>	<b>967,022</b>	<b>1,004,024</b>	<b>1,099,680</b>	<b>132,658</b>	<b>13.72%</b>
Revenue:						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	297,070	270,000	293,311	<b>283,125</b>	13,125	4.86%
Local	634,311	697,022	710,713	<b>816,555</b>	119,533	17.15%
<b>TOTAL</b>	<b>931,381</b>	<b>967,022</b>	<b>1,004,024</b>	<b>1,099,680</b>	<b>132,658</b>	<b>13.72%</b>
Full-time positions	10	10	11	<b>11</b>	1	10.00%

# Victim/Witness Program



# VICTIM / WITNESS PROGRAM

2202

**DESCRIPTION:**

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

**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.

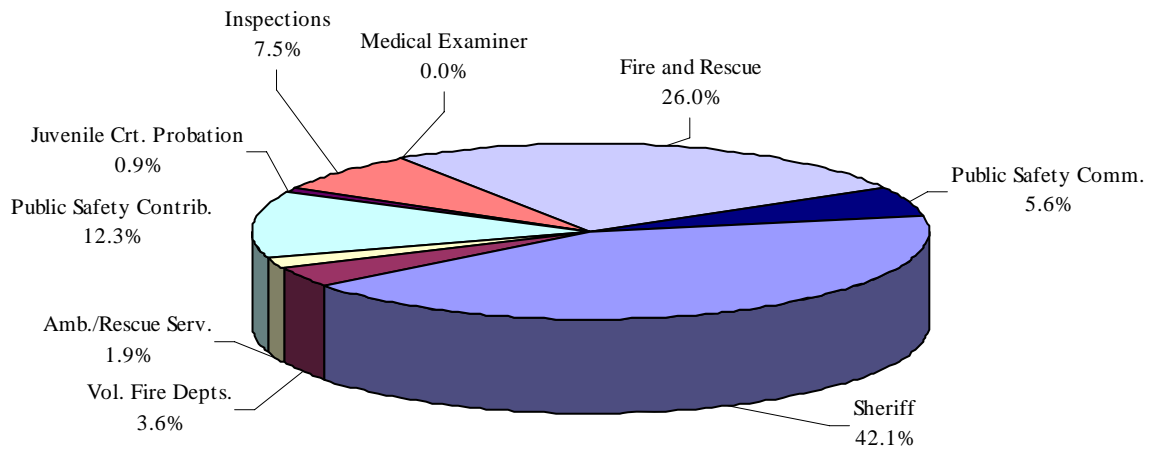
Monitor services and assist victims through the judicial system by acting as an advocate and liaison between the Commonwealth Attorney's Office and victims/witnesses.

**BUDGET SUMMARY:**

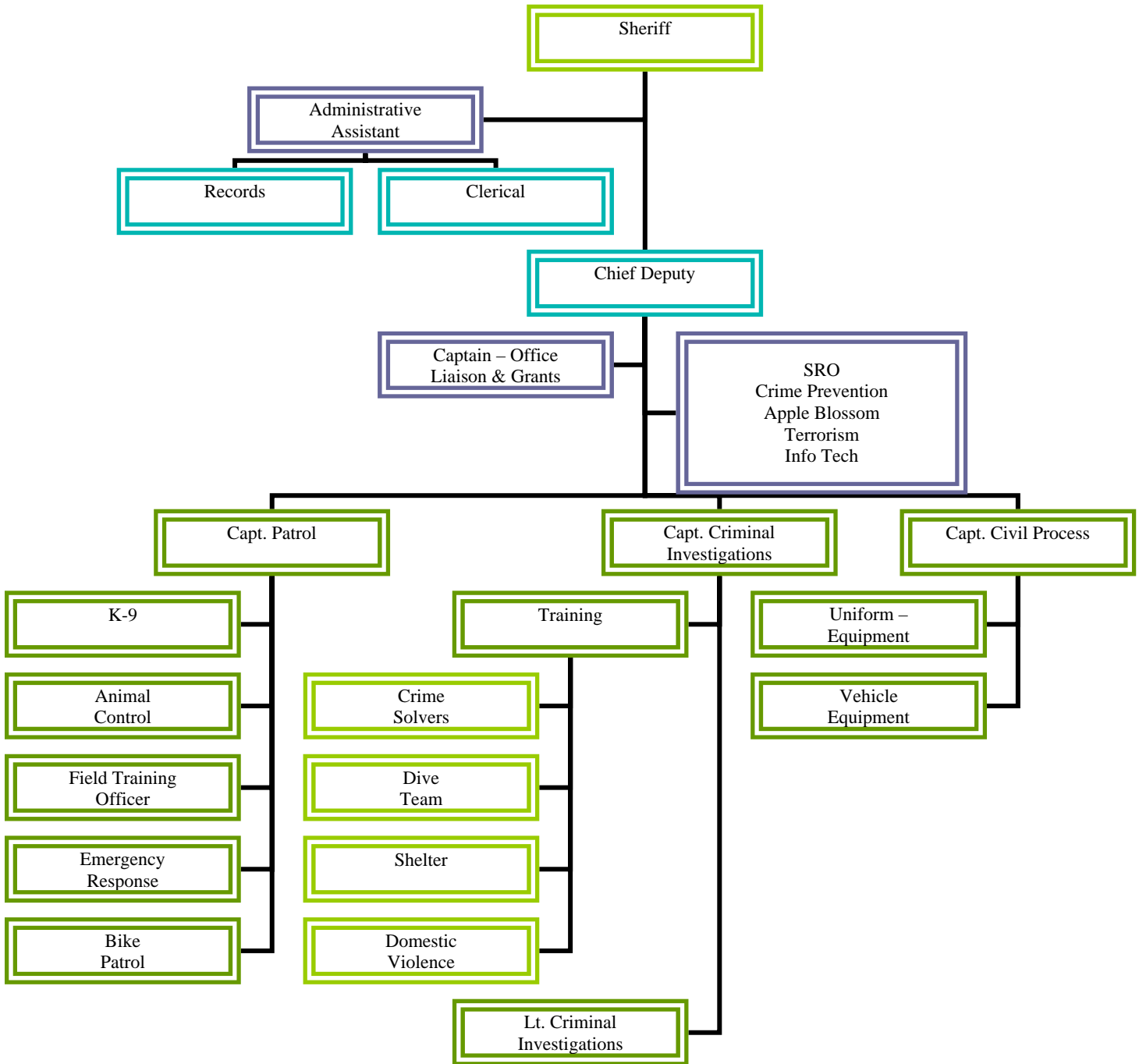
	FY 2005 Actual	FY 2006 Approved Budget	FY 2006 Estimated Budget	FY 2007 Adopted Budget	Increase (Decrease) FY 2006 App. To FY 2007	
					Amount	%
<b>Costs:</b>						
Personnel	87,398	94,230	88,949	<b>100,022</b>	5,792	6.15%
Operating	6,337	9,525	6,104	<b>9,925</b>	400	4.20%
Capital	600	2,750	1,450	<b>0</b>	(2,750)	-100.00%
<b>TOTAL</b>	<b>94,335</b>	<b>106,505</b>	<b>96,503</b>	<b>109,947</b>	<b>3,442</b>	<b>3.23%</b>
<b>Revenue:</b>						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	84,253	99,105	86,853	<b>100,752</b>	1,647	1.66%
Local	10,082	7,400	9,650	<b>9,195</b>	1,795	24.26%
<b>TOTAL</b>	<b>94,335</b>	<b>106,505</b>	<b>96,503</b>	<b>109,947</b>	<b>3,442</b>	<b>3.23%</b>
Full-time positions	2	2	2	<b>2</b>	0	0.00%

## Public Safety

	2005 Actual	2006 Budget	2007 Adopted Budget	Increase (Decrease) FY 2006 to FY 2007	
				Amount	%
Sheriff	\$6,999,192	\$7,618,334	\$8,564,340	\$946,006	12.42%
Volunteer Fire Departments	836,692	738,618	738,618	\$0	0.00%
Ambulance & Rescue Service	378,277	386,162	386,162	\$0	0.00%
Public Safety Contributions	1,764,386	2,253,573	2,504,262	\$250,689	11.12%
Juvenile Court Probation	189,909	184,871	180,453	(\$4,418)	-2.39%
Inspections	824,937	939,942	1,525,522	\$585,580	62.30%
Medical Examiner - Coroner	1,150	1,000	1,200	\$200	20.00%
Fire and Rescue	4,156,945	4,274,542	5,289,272	\$1,014,730	23.74%
Public Safety Communications	670,558	937,290	1,145,083	\$207,793	22.17%
<b>PUBLIC SAFETY</b>	<b>\$15,822,046</b>	<b>\$17,334,332</b>	<b>\$20,334,912</b>	<b>\$3,000,580</b>	<b>17.31%</b>



# Sheriff



# SHERIFF

3102

**DESCRIPTION:**

The Frederick County Sheriff's Office is charged with the responsibility of maintaining law and order in Frederick County. This responsibility includes all of the services rendered by any full service law enforcement agency. In addition the Sheriff's Office is responsible for the service of civil papers issued by the General District, Juvenile and Domestic Relations Court and Circuit Court for Frederick County. It also is responsible for the bailiffs for the courts and the transportation and extradition of prisoners and mental patients as directed by the courts. Under the umbrella of law enforcement and public safety within Frederick County, the Sheriff's Office is also responsible for Animal Control, Crime Prevention and other programs that allow the residents and visitors of Frederick County to feel secure. The Sheriff's Office is comprised of three sections: Law Enforcement, Civil Process/Court Room Security and Animal Control.

**GOALS:**

- Continue with Traffic Unit and DUI Patrols.
- Continue to handle the increase in calls for service with present staffing.
- Hire and maintain qualified personnel.
- Continue to sponsor and hold summer youth camp.
- Continue with clearance rate above State and National levels.

**PERFORMANCE INDICATORS:**

	FY 2003 Actual	FY 2004 Actual	FY 2005 Actual
Law Enforcement Calls for Service	47,466	50,686	51,774
# of Warrants Served	3,824	4,114	4,057
# of Criminal Arrests	2,560	2,726	2,582
# of Citations Issued	4,679	5,690	6,636
# of Cases Reported	4,373	3,995	3,686
# of Civil Papers Served	16,484	17,237	17,455

**BUDGET SUMMARY:**

	FY 2005 Actual	FY 2006 Approved Budget	FY 2006 Estimated Budget	FY 2007 Adopted Budget	Increase (Decrease) FY 2006 App. To FY 2007	
					Amount	%
Costs:						
Personnel	5,990,752	6,300,422	6,791,135	<b>7,225,310</b>	924,888	14.68%
Operating	692,071	659,437	706,071	<b>923,188</b>	263,751	40.00%
Capital	316,369	658,475	604,419	<b>415,842</b>	(242,633)	-36.85%
<b>TOTAL</b>	<b>6,999,192</b>	<b>7,618,334</b>	<b>8,101,625</b>	<b>8,564,340</b>	946,006	12.42%
Revenue:						
Fees	415,222	585,415	295,508	<b>358,188</b>	(227,227)	-38.81%
State/Federal	2,204,639	1,975,570	2,099,981	<b>1,971,840</b>	(3,730)	-0.19%
Local	4,379,331	5,057,349	5,706,136	<b>6,234,312</b>	1,176,963	23.27%
<b>TOTAL</b>	<b>6,999,192</b>	<b>7,618,334</b>	<b>8,101,625</b>	<b>8,564,340</b>	946,006	12.42%
Full-time positions	108	111	113	<b>118</b>	7	6.31%

# 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 2005 Actual	FY 2006 Approved Budget	FY 2006 Estimated Budget	FY 2007 Adopted Budget	Increase (Decrease) FY 2006 App. To FY 2007	
					Amount	%
Costs:						
Personnel	23,575	31,423	24,282	<b>31,423</b>	0	0.00%
Operating	813,117	707,195	709,237	<b>707,195</b>	0	0.00%
Capital	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>836,692</b>	<b>738,618</b>	<b>733,519</b>	<b>738,618</b>	<b>0</b>	<b>0.00%</b>
Revenue:						
Fees	21,949	0	0	<b>0</b>	0	0.00%
State/Federal	50,536	76,457	129,247	<b>102,000</b>	25,543	33.41%
Local	764,207	662,161	604,272	<b>636,618</b>	(25,543)	-3.86%
<b>TOTAL</b>	<b>836,692</b>	<b>738,618</b>	<b>733,519</b>	<b>738,618</b>	<b>0</b>	<b>0.00%</b>
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 2005 Actual	FY 2006 Approved Budget	FY 2006 Estimated Budget	<b>FY 2007 Adopted Budget</b>	Increase (Decrease) FY 2006 App. To FY 2007	
					Amount	%
Costs:						
Personnel	0	0	0	<b>0</b>	0	0.00%
Operating	378,277	386,162	409,825	<b>386,162</b>	0	0.00%
Capital	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>378,277</b>	<b>386,162</b>	<b>409,825</b>	<b>386,162</b>	0	0.00%
Revenue:						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	33,510	32,198	57,905	<b>33,510</b>	1,312	4.07%
Local	344,767	353,964	351,920	<b>352,652</b>	(1,312)	-0.37%
<b>TOTAL</b>	<b>378,277</b>	<b>386,162</b>	<b>409,825</b>	<b>386,162</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 CFFW 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.

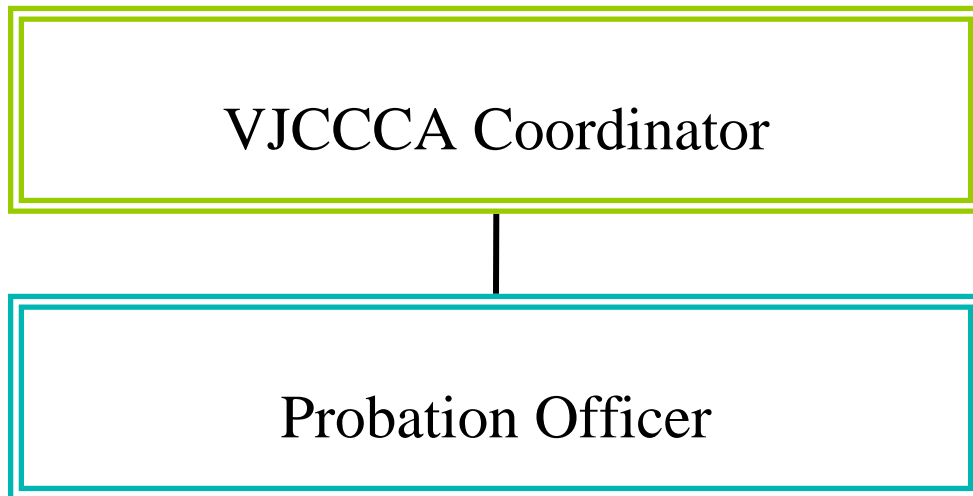
**GOALS:**

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

**BUDGET SUMMARY:**

	FY 2005 Actual	FY 2006 Approved Budget	FY 2006 Estimated Budget	FY 2007 Adopted Budget	Increase (Decrease) FY 2006 App. To FY 2007	
					Amount	%
<b>Costs:</b>						
Personnel	0	0	0	<b>0</b>	0	0.00%
Operating	1,764,386	2,253,573	2,253,573	<b>2,504,262</b>	250,689	11.12%
Capital	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>1,764,386</b>	<b>2,253,573</b>	<b>2,253,573</b>	<b>2,504,262</b>	250,689	11.12%
<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	1,764,386	2,253,573	2,253,573	<b>2,504,262</b>	250,689	11.12%
<b>TOTAL</b>	<b>1,764,386</b>	<b>2,253,573</b>	<b>2,253,573</b>	<b>2,504,262</b>	250,689	11.12%
Full-time positions	0	0	0	<b>0</b>	0	0.00%

# Juvenile Court Probation



# JUVENILE COURT PROBATION

3303

## DESCRIPTION:

The 26th District Court Service Unit is comprised of eight jurisdictions. Those jurisdictions are: Frederick County, City of Winchester, Clarke County, Warren County, Shenandoah County, Page County, Rockingham County and the City of Harrisonburg. The Court Service Unit is responsible for providing 24-hour intake services for juveniles charged with delinquent offenses. Intake is also provided for domestic relations cases. This office also conducts pre/post sentencing investigations for youth before the court as well as supervising those youth on probation or parole. For each youth on supervision, this office develops an individualized service plan with measurable objectives and strategies for achieving those goals. This office also provides supervision for other youth before the court when the court orders them to do specific tasks.

## GOALS:

To supervise clients referred for service and monitor compliance with court orders.

To change client's unacceptable behavior through use of individual, group and family counseling; providing or coordinating these services when appropriate.

To rehabilitate those individuals, whose situation has resulted in their being committed to the Department of Juvenile Justice, through the use of academic, vocational and therapeutic programs.

To protect the community via confinement of those individuals determined to be a threat to public safety.

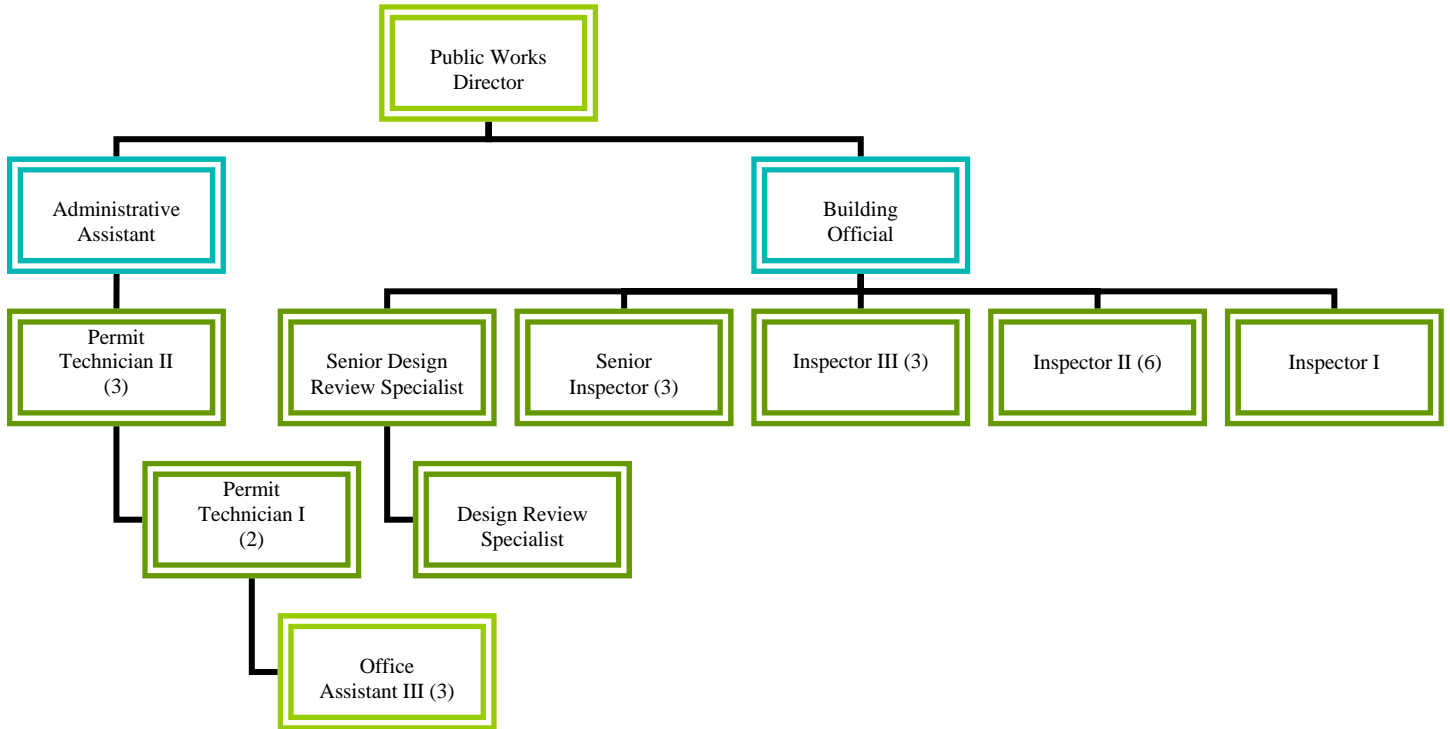
To develop programs and resources designed to better meet the needs of the client and the community served.

To function in an above average manner in the areas of probation and aftercare supervision, intake, support enforcement, community service diversion and restitution facilitation.

## BUDGET SUMMARY:

	FY 2005 Actual	FY 2006 Approved Budget	FY 2006 Estimated Budget	FY 2007 Adopted Budget	Increase (Decrease) FY 2006 App. To FY 2007	
					Amount	%
Costs:						
Personnel	70,952	80,714	82,975	<b>83,408</b>	2,694	3.34%
Operating	118,957	102,557	86,637	<b>95,245</b>	(7,312)	-7.13%
Capital	0	1,600	1,600	<b>1,800</b>	200	0.00%
<b>TOTAL</b>	<b>189,909</b>	<b>184,871</b>	<b>171,212</b>	<b>180,453</b>	(4,418)	-2.39%
Revenue:						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	189,909	184,871	171,212	<b>179,381</b>	(5,490)	-2.97%
Local	0	0	0	<b>1,072</b>	1,072	100.00%
<b>TOTAL</b>	<b>189,909</b>	<b>184,871</b>	<b>171,212</b>	<b>180,453</b>	(4,418)	-2.39%
Full-time positions	2	2	2	<b>2</b>	0	0.00%

# Inspections



# INSPECTIONS

3401

**DESCRIPTION:**

The primary function of the Inspections Department is to administer provisions of the State Building and Local Land Development Codes. The Building and Inspections Department currently provides inspections for residential, commercial and industrial in the fields of general building, plumbing, mechanical, electrical and the enforcement of the provisions of the property maintenance code on existing structures. During FY 04/05 the Inspections Department performed 29,582 inspections.

**GOALS:**

Provide public service, information and administration of state and county land development regulations.

Permit, review plans, perform building, electrical, plumbing and mechanical inspections in a timely manner.

Provide training for department employees to improve skills and efficiency.

Utilize all available resources and technology to operate the department efficiently and professionally.

**PERFORMANCE INDICATORS:**

	FY 2005 Actual	FY 2006 Budget	FY 2007 Budget
# of Permits Issued	9,284	8,000	11,000
# of Inspections Performed	29,582	24,000	34,000

**BUDGET SUMMARY:**

	FY 2005 Actual	FY 2006 Approved Budget	FY 2006 Estimated Budget	FY 2007 Adopted Budget	Increase (Decrease) FY 2006 App. To FY 2007	
					Amount	%
Costs:						
Personnel	716,162	816,941	1,019,468	<b>1,356,650</b>	539,709	66.06%
Operating	91,536	103,901	115,538	<b>114,147</b>	10,246	9.86%
Capital	17,239	19,100	131,468	<b>54,725</b>	35,625	186.52%
<b>TOTAL</b>	<b>824,937</b>	<b>939,942</b>	<b>1,266,474</b>	<b>1,525,522</b>	585,580	62.30%
Revenue:						
Fees	824,937	939,942	1,266,474	<b>1,525,522</b>	585,580	62.30%
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>824,937</b>	<b>939,942</b>	<b>1,266,474</b>	<b>1,525,522</b>	585,580	62.30%
Full-time positions	15	17	22	<b>25</b>	8	47.06%

# MEDICAL EXAMINER

3503

## DESCRIPTION:

This activity is funded to provide payment to Coroners. The Commonwealth of Virginia reimburses the county 60% of this cost.

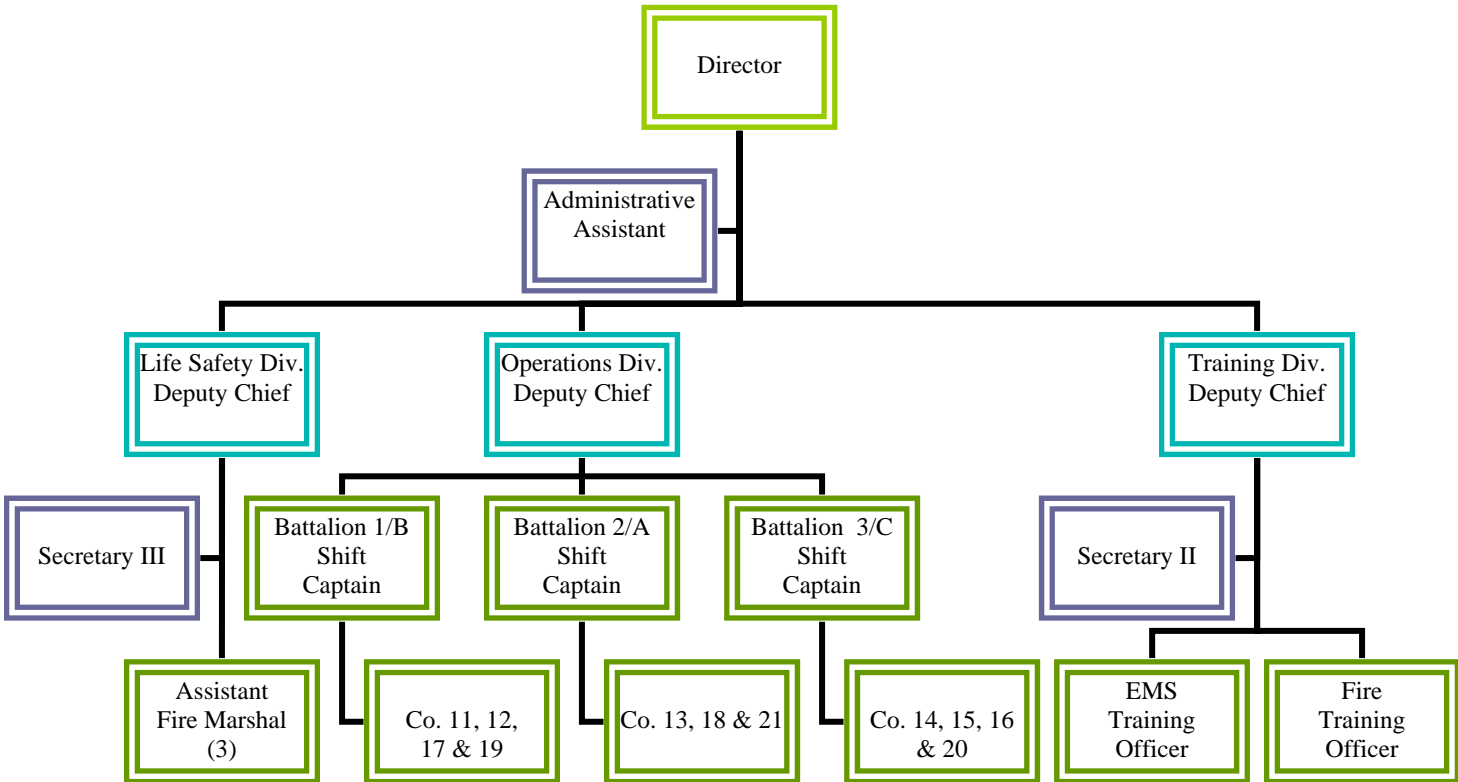
## GOALS:

Provide accurate payment to Coroners.

## BUDGET SUMMARY:

	FY 2005 Actual	FY 2006 Approved Budget	FY 2006 Estimated Budget	FY 2007 Adopted Budget	Increase (Decrease) FY 2006 App. To FY 2007	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	1,150	1,000	1,020	1,200	200	20.00%
Capital	0	0	0	0	0	0.00%
<b>TOTAL</b>	<b>1,150</b>	<b>1,000</b>	<b>1,020</b>	<b>1,200</b>	<b>200</b>	<b>20.00%</b>
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	960	500	840	600	100	20.00%
Local	190	500	180	600	100	20.00%
<b>TOTAL</b>	<b>1,150</b>	<b>1,000</b>	<b>1,020</b>	<b>1,200</b>	<b>200</b>	<b>20.00%</b>
Full-time positions	0	0	0	0	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 420 active volunteers, supported by 73 uniform career employees. 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 cardiac/paramedic level, one provides advanced life support emergency medical service at the shock trauma level and one provides first responder level emergency medical services. The department also operates three ALS Response Units 24 hours daily. The Fire and Rescue Department is divided into three 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 and oversees the Career Development Program.

## GOALS:

In conjunction with a new volunteer coordinator position and each volunteer fire & rescue department, actively continue to recruit and retain fire and rescue volunteers from all areas within Frederick County.

Provide a public education program for all citizens within Frederick County, especially children and the elderly.

Institute a fire inspection program to allow fire station personnel to conduct annual fire safety inspections of institutional, commercial and multi-family occupancies to enhance and protect the property and the lives of our citizens and visitors.

Continue to assist the school system with the high school EMT and fire programs within the public school system curriculum to aid in early development and recruitment of new personnel.

Continue the process to develop five future fire & rescue stations which have been identified based on projected service demands and response times.

Develop a Comprehensive GIS program within the Fire & Rescue Department to assist responders in all emergencies.

## DEPARTMENTAL ACCOMPLISHMENTS:

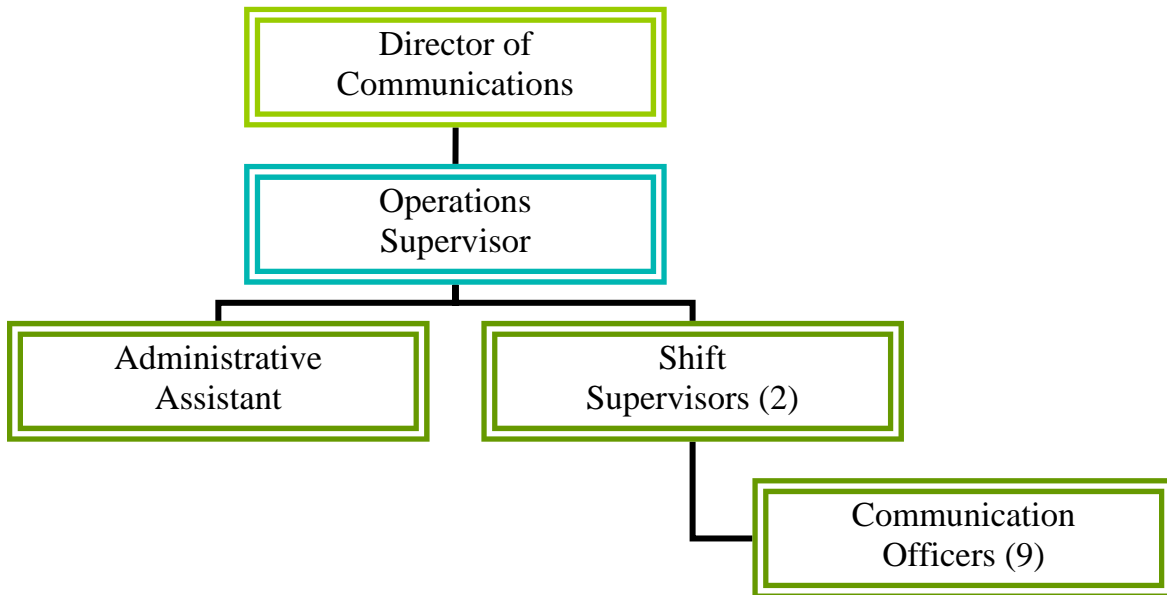
	FY 2005 Actual	FY 2006 Budget	FY 2007 Budget
Minorities/women hired	0	2	0
Fire related deaths - civilian	1	0	0
Fire related deaths - fire service	0	0	0
Percent fire protection plans processed in three days or less	5%	10%	5%

## BUDGET SUMMARY:

	FY 2005 Actual	FY 2006 Approved Budget	FY 2006 Estimated Budget	FY 2007 Adopted Budget	Increase (Decrease) FY 2006 App. To FY 2007	
					Amount	%
Costs:						
Personnel	3,580,960	3,847,049	4,251,969	4,670,244	823,195	21.40%
Operating	380,960	353,804	413,725	428,335	74,531	21.07%
Capital	195,025	73,689	361,340	190,693	117,004	158.78%
TOTAL	4,156,945	4,274,542	5,027,034	5,289,272	1,014,730	23.74%
Revenue:						
Fees	15,279	15,400	12,904	13,665	(1,735)	-11.27%
State/Federal	0	0	0	0	0	0.00%
Local	4,141,666	4,259,142	5,014,130	5,275,607	1,016,465	23.87%
TOTAL	4,156,945	4,274,542	5,027,034	5,289,272	1,014,730	23.74%
Full-time positions	68	68	77	77	9	13.24%



# Public Safety Communications



# PUBLIC SAFETY COMMUNICATIONS

3506

## DESCRIPTION:

The Department of Public Safety Communications is responsible for the operation of the Frederick County Public Safety 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 fire, emergency medical and Sheriff's assistance and non-emergency requests for police. The Center is responsible for the monitoring and tracking of police and fire and rescue units. The Center is an after hours answering point for other county services. The Center coordinates mutual aid and provides services for other jurisdictions and is responsible for acquiring essential information and relaying that information as necessary. The Center handles warrant entry as well as maintaining records on entered stolen items and missing persons into the National Crime Information Center. In addition, a portion of the Center provides emergency management facilities and support during disasters and other emergency situations.

## GOALS:

Maintain a high degree of reliability within the communications network to enhance safety of field personnel and to deliver the most effective service possible to the citizens of Frederick County.

Continue upgrade of the Center's communications system.

Complete department Standard Operating Procedures.

Continue to work with cellular companies as they become compliant with Phase II requirements.

Begin a Quality Assurance Program.

Purchase and implement a Reverse 911 System within the county.

## PERFORMANCE INDICATORS:

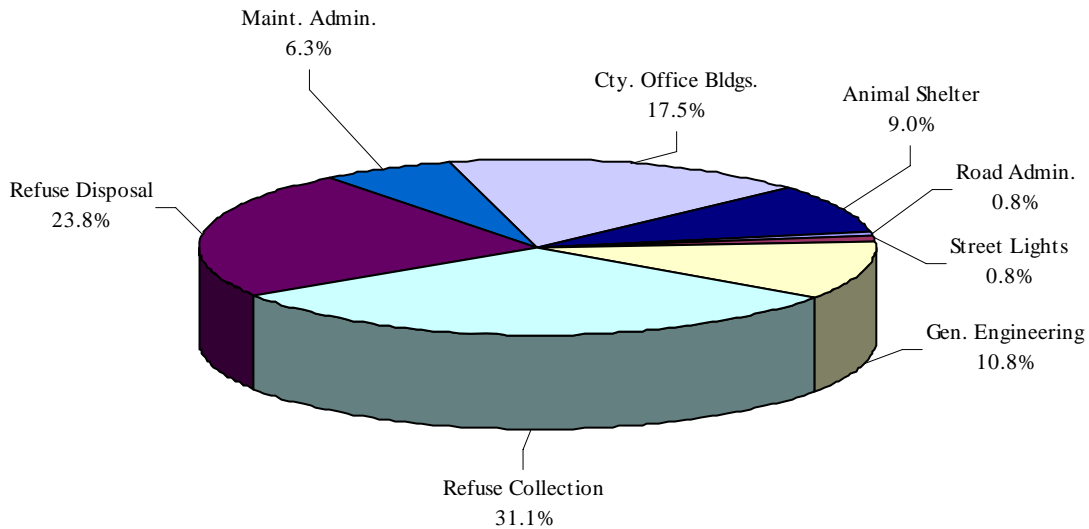
	FY 2005 Actual	FY 2006 Budget	FY 2007 Budget
Total calls for service - Fire and EMS	8,890	9,000	9,500

## BUDGET SUMMARY:

	FY 2005 Actual	FY 2006 Approved Budget	FY 2006 Estimated Budget	FY 2007 Adopted Budget	Increase (Decrease) FY 2006 App. To FY 2007	
					Amount	%
Costs:						
Personnel	494,004	615,041	519,126	<b>807,211</b>	192,170	31.25%
Operating	160,429	304,854	168,211	<b>302,832</b>	(2,022)	-0.66%
Capital	16,125	17,395	145,824	<b>35,040</b>	17,645	101.44%
<b>TOTAL</b>	<b>670,558</b>	<b>937,290</b>	<b>833,161</b>	<b>1,145,083</b>	207,793	22.17%
Revenue:						
Fees	576,662	549,477	526,844	<b>599,110</b>	49,633	9.03%
State/Federal	35,230	35,953	47,143	<b>36,610</b>	657	1.83%
Local	58,666	351,860	259,174	<b>509,363</b>	157,503	44.76%
<b>TOTAL</b>	<b>670,558</b>	<b>937,290</b>	<b>833,161</b>	<b>1,145,083</b>	207,793	22.17%
Full-time positions	11	13	13	<b>15</b>	2	15.38%

## Public Works

	2005 Actual	2006 Budget	2007 Adopted Budget	Increase (Decrease) FY 2006 to FY 2007	
				Amount	%
Road Administration	\$22,637	\$30,475	<b>\$30,475</b>	\$0	0.00%
Street Lights	19,431	19,233	<b>30,340</b>	\$11,107	57.75%
General Engineering	479,450	391,287	<b>422,026</b>	\$30,739	7.86%
Refuse Collection	818,627	1,054,375	<b>1,213,188</b>	\$158,813	15.06%
Refuse Disposal	867,069	930,000	<b>926,208</b>	(\$3,792)	-0.41%
Maintenance Administration	207,249	222,609	<b>244,418</b>	\$21,809	9.80%
County Office Buildings	679,362	641,930	<b>680,157</b>	\$38,227	5.96%
Animal Shelter	196,924	261,309	<b>350,883</b>	\$89,574	34.28%
<b>PUBLIC WORKS</b>	<b>\$3,290,749</b>	<b>\$3,551,218</b>	<b>\$3,897,695</b>	<b>\$346,477</b>	<b>9.76%</b>



# ROAD ADMINISTRATION

4102

**DESCRIPTION:**

This budget is used to administer small road projects and street sign maintenance.

**GOALS:**

Maintain current street signage in Frederick County.

Provide emergency road repairs for county-owned roads and road surfaces.

**PERFORMANCE INDICATORS:**

	FY 2005 Actual	FY 2006 Budget	FY 2007 Budget
# of street signs to maintain	3,200	3,200	3,200
# of street signs replaced	119	200	200

**BUDGET SUMMARY:**

	FY 2005 Actual	FY 2006 Approved Budget	FY 2006 Estimated Budget	FY 2007 Adopted Budget	Increase (Decrease) FY 2006 App. To FY 2007	
					Amount	%
<b>Costs:</b>						
Personnel	0	0	0	<b>0</b>	0	0.00%
Operating	22,637	30,475	15,864	<b>30,475</b>	0	0.00%
Capital	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>22,637</b>	<b>30,475</b>	<b>15,864</b>	<b>30,475</b>	0	0.00%
<b>Revenue:</b>						
Fees	10,672	2,000	5,126	<b>2,000</b>	0	0.00%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	11,965	28,475	10,738	<b>28,475</b>	0	0.00%
<b>TOTAL</b>	<b>22,637</b>	<b>30,475</b>	<b>15,864</b>	<b>30,475</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 and Green Acres subdivisions in Frederick County. The expenditure is the direct cost of electricity. The County Administrator's office has direct responsibility over this activity.

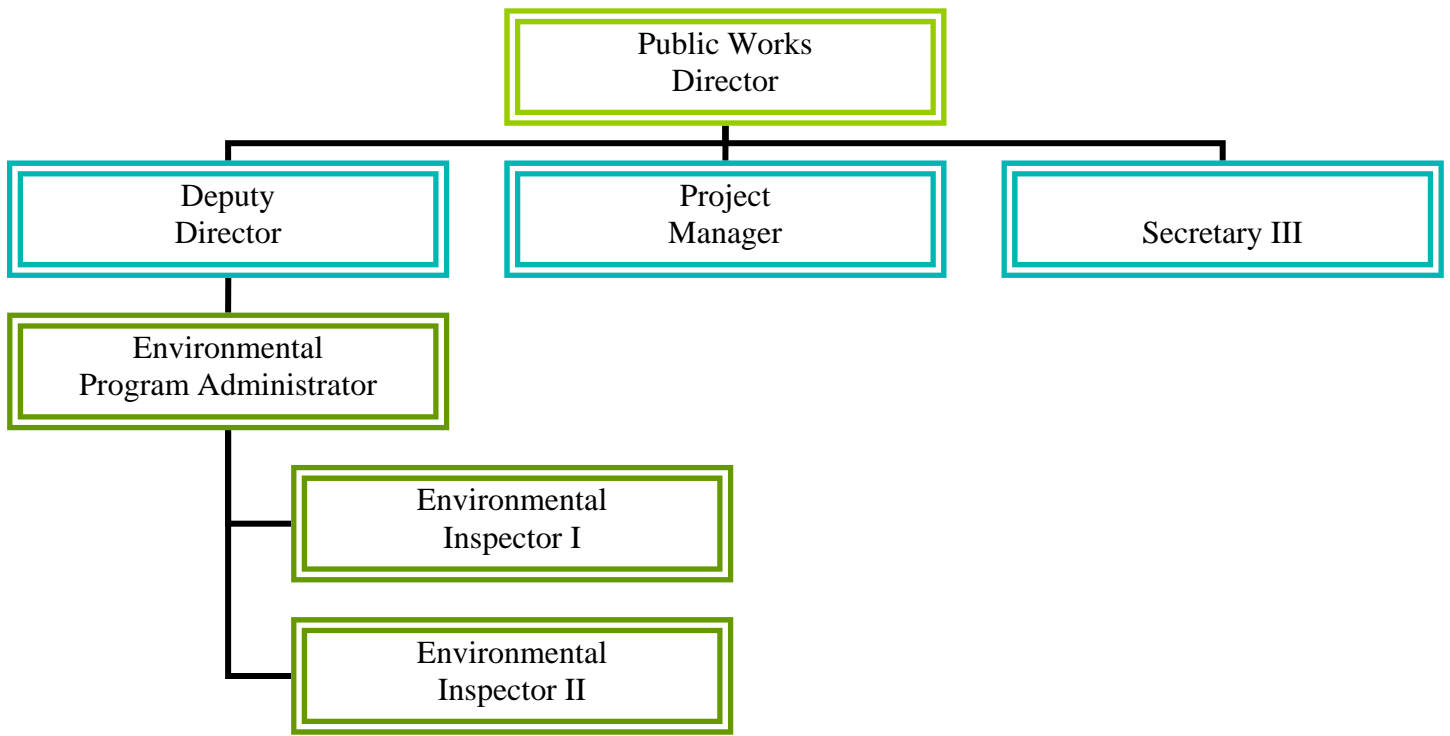
**GOALS:**

Provide street lighting to the contracted neighborhoods.

**BUDGET SUMMARY:**

	FY 2005 Actual	FY 2006 Approved Budget	FY 2006 Estimated Budget	FY 2007 Adopted Budget	Increase (Decrease) FY 2006 App. To FY 2007	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	19,431	19,233	21,660	30,340	11,107	57.75%
Capital	0	0	0	0	0	0.00%
<b>TOTAL</b>	<b>19,431</b>	<b>19,233</b>	<b>21,660</b>	<b>30,340</b>	<b>11,107</b>	<b>57.75%</b>
Revenue:						
Fees	19,431	19,233	21,660	30,340	11,107	57.75%
State/Federal	0	0	0	0	0	0.00%
Local	0	0	0	0	0	0.00%
<b>TOTAL</b>	<b>19,431</b>	<b>19,233</b>	<b>21,660</b>	<b>30,340</b>	<b>11,107</b>	<b>57.75%</b>
Full-time positions	0	0	0	0	0	0.00%

# General Engineering



# GENERAL ENGINEERING

4201

**DESCRIPTION:**

Engineering is under the direct supervision of the Director of Public Works who also serves as the County Engineer. Engineering is responsible for design reviews related to site plans, subdivision plans and structural designs. Engineering is also responsible for managing capital improvement projects such as new buildings, roads and storm water detention structures. Citizen complaints related to storm water issues are also the responsibility of Engineering, as well as administering the erosion and sediment control program for the county.

**GOALS:**

Manage capital improvement projects such as new buildings, building renovations, roads and storm water detention structures.

Respond to citizen complaints related to storm water 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.

**DEPARTMENTAL ACCOMPLISHMENTS:**

Performed over 298 reviews to site, subdivision and storm water plans, rezoning requests and land disturbance permits.

Issued over 1,328 land disturbance permits.

Maintained "consistent" rating from Virginia Department of Conservation and Recreation for our erosion/sediment control program.

Assisted Inspections by reviewing 1,256 residential permit applications to determine if detailed site plan was necessary.

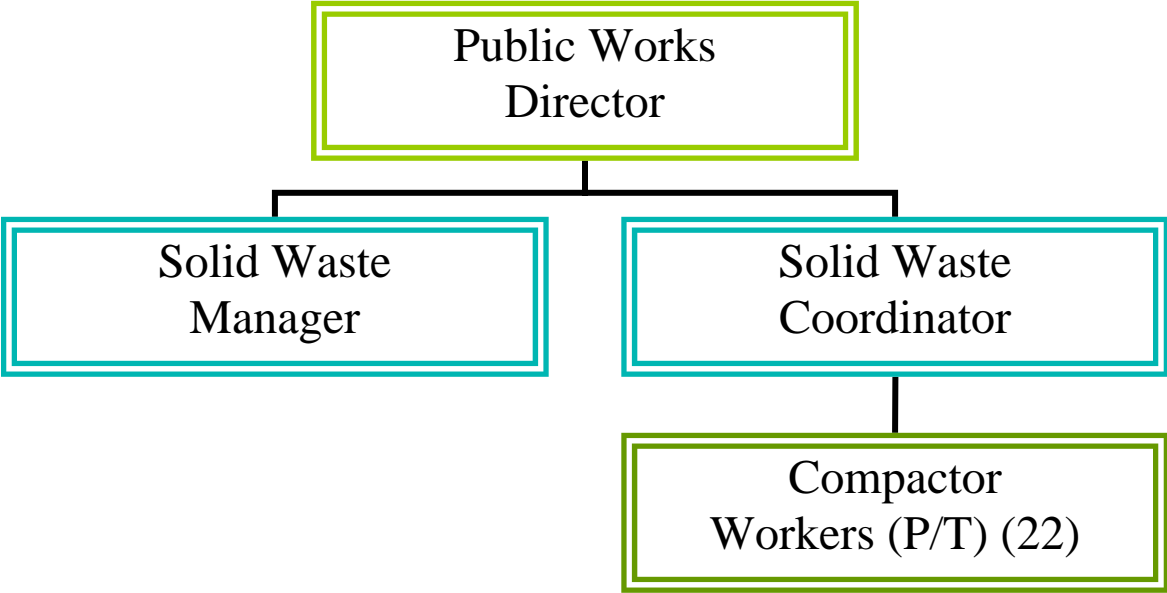
Completed design of new animal shelter.

Managed the ongoing contracts for manufacture and maintenance/installation of county street name signs.

**BUDGET SUMMARY:**

	FY 2005 Actual	FY 2006 Approved Budget	FY 2006 Estimated Budget	FY 2007 Adopted Budget	Increase (Decrease) FY 2006 App. To FY 2007	
					Amount	%
Costs:						
Personnel	269,149	329,237	334,811	<b>361,022</b>	31,785	9.65%
Operating	188,314	42,200	43,316	<b>61,004</b>	18,804	44.56%
Capital	21,987	19,850	22,257	<b>0</b>	(19,850)	-100.00%
<b>TOTAL</b>	<b>479,450</b>	<b>391,287</b>	<b>400,384</b>	<b>422,026</b>	<b>30,739</b>	<b>7.86%</b>
Revenue:						
Fees	122,360	200,000	176,732	<b>260,000</b>	60,000	30.00%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	357,090	191,287	223,652	<b>162,026</b>	(29,261)	-15.30%
<b>TOTAL</b>	<b>479,450</b>	<b>391,287</b>	<b>400,384</b>	<b>422,026</b>	<b>30,739</b>	<b>7.86%</b>
Full-time positions	5	6	6	<b>6</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 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 within Frederick County. The county owns or leases the sites and provides the labor and supervision necessary to maintain their 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.

## GOALS:

Minimize the number of hauls from compactor sites.

Maximize compaction densities at compactor sites to reduce collection costs.

Maintain coverage at all sites to discourage illegal dumping and misuse.

Provide curbside refuse and recyclables collection in densely populated areas of the county.

Provide for greater flexibility and expansion of recycling program through operation of regional recycling center.

Continue to emphasize waste prevention as the most effective method of solid waste management.

Expand outreach to corporations to encourage greater waste reduction/diversion.

## DEPARTMENTAL ACCOMPLISHMENTS:

Collected and hauled 29,680 tons of refuse during FY 2005.

Recycled 1,316 tons of household material, diverting this material from the landfill.

Conducted environmental education programming that meets the science standards of learning for grades K-8.

Received \$3,000 in donations for Litter-Thon. This event attracted 134 volunteers who collected 32,760 pounds of roadside litter.

Applied for and received a state litter control grant in the amount of \$9,336.

## BUDGET SUMMARY:

	FY 2005 Actual	FY 2006 Approved Budget	FY 2006 Estimated Budget	FY 2007 Adopted Budget	Increase (Decrease) FY 2006 App. To FY 2007	
					Amount	%
Costs:						
Personnel	401,626	481,503	428,225	<b>514,870</b>	33,367	6.93%
Operating	414,291	538,495	399,647	<b>683,266</b>	144,771	26.88%
Capital	2,710	34,377	55,960	<b>15,052</b>	(19,325)	-56.21%
<b>TOTAL</b>	<b>818,627</b>	<b>1,054,375</b>	<b>883,832</b>	<b>1,213,188</b>	<b>158,813</b>	<b>15.06%</b>
Revenue:						
Fees	114,638	244,873	222,000	<b>414,581</b>	169,708	69.30%
State/Federal	9,336	9,000	14,946	<b>12,000</b>	3,000	33.33%
Local	694,653	800,502	646,886	<b>786,607</b>	(13,895)	-1.74%
<b>TOTAL</b>	<b>818,627</b>	<b>1,054,375</b>	<b>883,832</b>	<b>1,213,188</b>	<b>158,813</b>	<b>15.06%</b>
Full-time positions	2	2	2	<b>2</b>	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.

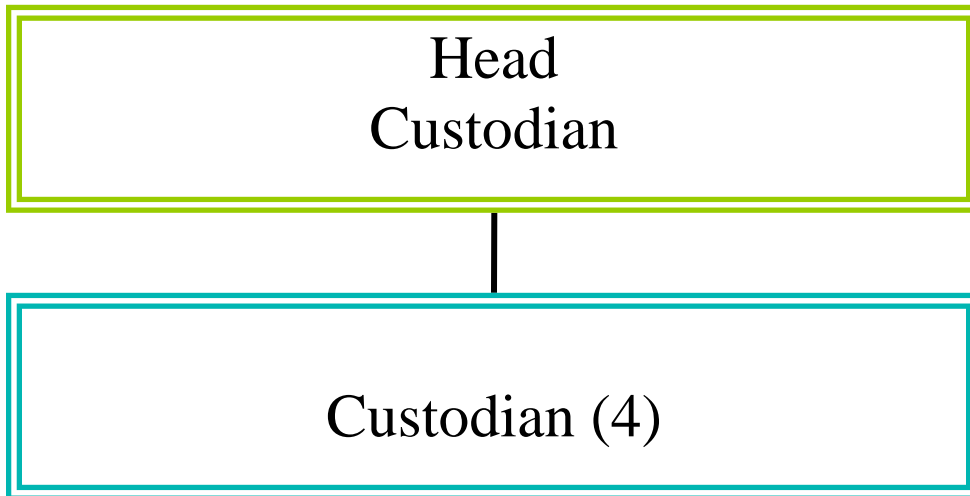
Curtail illegal dumping in Frederick County.

Relocate remaining unfenced site and continue to provide full-time coverage by part-time personnel at the various sites.

**BUDGET SUMMARY:**

	FY 2005 Actual	FY 2006 Approved Budget	FY 2006 Estimated Budget	FY 2007 Adopted Budget	Increase (Decrease) FY 2006 App. To FY 2007	
					Amount	%
Costs:						
Personnel	0	0	0	<b>0</b>	0	0.00%
Operating	867,069	930,000	735,156	<b>926,208</b>	(3,792)	-0.41%
Capital	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>867,069</b>	<b>930,000</b>	<b>735,156</b>	<b>926,208</b>	<b>(3,792)</b>	<b>-0.41%</b>
Revenue:						
Fees	172,586	173,880	170,913	<b>172,608</b>	(1,272)	-0.73%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	694,483	756,120	564,243	<b>753,600</b>	(2,520)	-0.33%
<b>TOTAL</b>	<b>867,069</b>	<b>930,000</b>	<b>735,156</b>	<b>926,208</b>	<b>(3,792)</b>	<b>-0.41%</b>
Full-time positions	0	0	0	<b>0</b>	0	0.00%

# Maintenance Administration



# MAINTENANCE ADMINISTRATION

4301

**DESCRIPTION:**

This budget covers the costs of administration, personnel and supplies for maintenance of the north and south buildings of the county office complex, and the Old County Courthouse which houses the Old Courthouse Civil War Museum. Also included in the maintenance budget is the board room and associated courtyards, parking lots and sidewalks.

**GOALS:**

Provide cost-efficient daily cleaning of county office space and the Old County Courthouse.

Respond to and track complaints or reported problems in a timely and efficient manner by means of internal work orders and requesting professional assistance through the Frederick County Public Schools Maintenance and Grounds Department when necessary, or by directly contracting services from outside vendors.

Maintain grounds, patio area and sidewalks around county office buildings, including snow removal in the winter.

Perform daily preventive maintenance to HVAC systems, lawn care equipment, plumbing and lighting systems.

Utilize training programs and classes in General Facilities Maintenance and associated courses for Head Custodian and full-time assistant, with the end purpose being to lessen dependence on the FCPS staff.

**PERFORMANCE INDICATORS:**

	FY 2005 Actual	FY 2006 Budget	FY 2007 Budget
Work Orders Processed - In-House	212	175	230
Work Orders Processed - School Maintenance	63	80	65

**BUDGET SUMMARY:**

	FY 2005 Actual	FY 2006 Approved Budget	FY 2006 Estimated Budget	FY 2007 Adopted Budget	Increase (Decrease) FY 2006 App. To FY 2007	
					Amount	%
<b>Costs:</b>						
Personnel	192,210	212,945	203,182	<b>233,995</b>	21,050	9.89%
Operating	15,039	9,664	5,600	<b>10,423</b>	759	7.85%
Capital	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>207,249</b>	<b>222,609</b>	<b>208,782</b>	<b>244,418</b>	21,809	9.80%
<b>Revenue:</b>						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	207,249	222,609	208,782	<b>232,308</b>	9,699	4.36%
Local	0	0	0	<b>12,110</b>	12,110	100.00%
<b>TOTAL</b>	<b>207,249</b>	<b>222,609</b>	<b>208,782</b>	<b>244,418</b>	21,809	9.80%
Full-time positions	5	5	5	<b>5</b>	0	0.00%

# COUNTY OFFICE BUILDINGS

4304

**DESCRIPTION:**

This budget includes 50 percent of the costs related to the operation and maintenance of the Joint Judicial Center. This budget also includes categories previously administered by the Frederick County Public Schools such as utilities, janitorial supplies, repair and maintenance supplies and related labor costs, maintenance service contracts, etc. for the county office complex and Old County Courthouse.

**GOALS:**

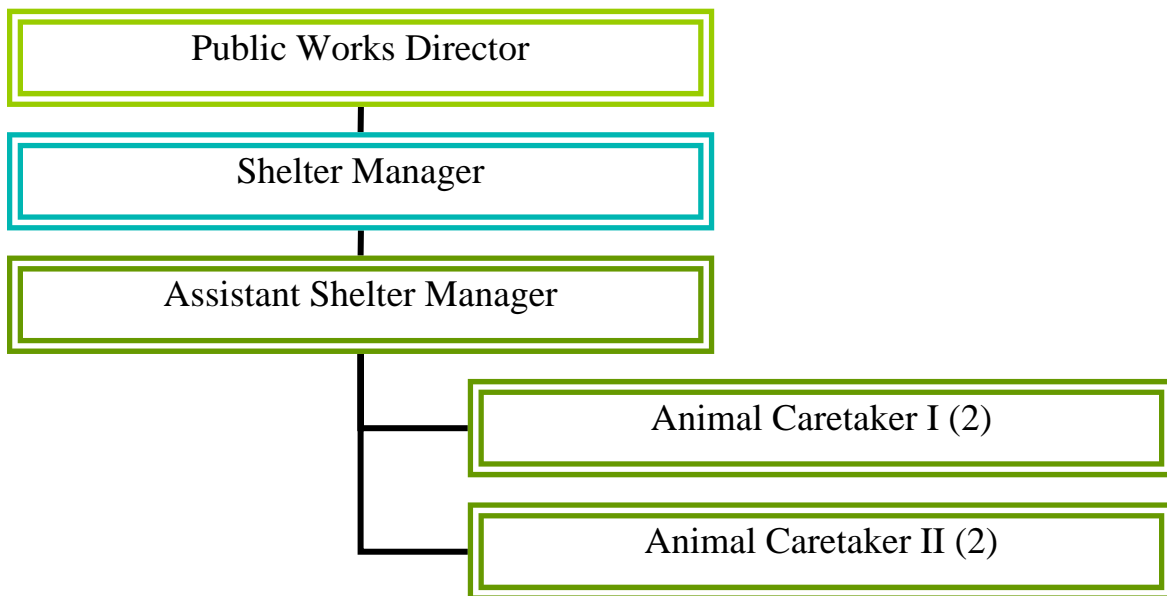
Provide accurate reimbursement to the City of Winchester for the Joint Judicial Center.

Efficiently track and monitor expenses related to the maintenance and grounds, utilities and contracted services at the 107 North Kent Street complex and the Old Courthouse Civil War Museum.

**BUDGET SUMMARY:**

	FY 2005 Actual	FY 2006 Approved Budget	FY 2006 Estimated Budget	FY 2007 Adopted Budget	Increase (Decrease) FY 2006 App. To FY 2007	
					Amount	%
<b>Costs:</b>						
Personnel	0	0	0	0	0	0.00%
Operating	451,981	641,930	387,399	680,157	38,227	5.96%
Capital	227,381	0	185,450	0	0	0.00%
<b>TOTAL</b>	<b>679,362</b>	<b>641,930</b>	<b>572,849</b>	<b>680,157</b>	<b>38,227</b>	<b>5.96%</b>
<b>Revenue:</b>						
Fees	8,480	7,980	7,980	7,980	0	0.00%
State/Federal	17,669	0	0	0	0	0.00%
Local	653,213	633,950	564,869	672,177	38,227	6.03%
<b>TOTAL</b>	<b>679,362</b>	<b>641,930</b>	<b>572,849</b>	<b>680,157</b>	<b>38,227</b>	<b>5.96%</b>
Full-time positions	0	0	0	0	0	0.00%

# Animal Shelter



# ANIMAL SHELTER

4305

**DESCRIPTION:**

The operation of the Frederick County/Esther Boyd Animal Shelter is supervised by a Shelter Manager. The shelter handles about 1,088 dogs per year and 1,564 cats per year. The shelter is cleaned and disinfected daily and is open six days a week. All stray animals are held a minimum of seven or twelve days as set forth by state law. If the animals are neither adopted nor reclaimed, they are disposed of by euthanasia.

**GOALS:**

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

**DEPARTMENTAL ACCOMPLISHMENTS:**

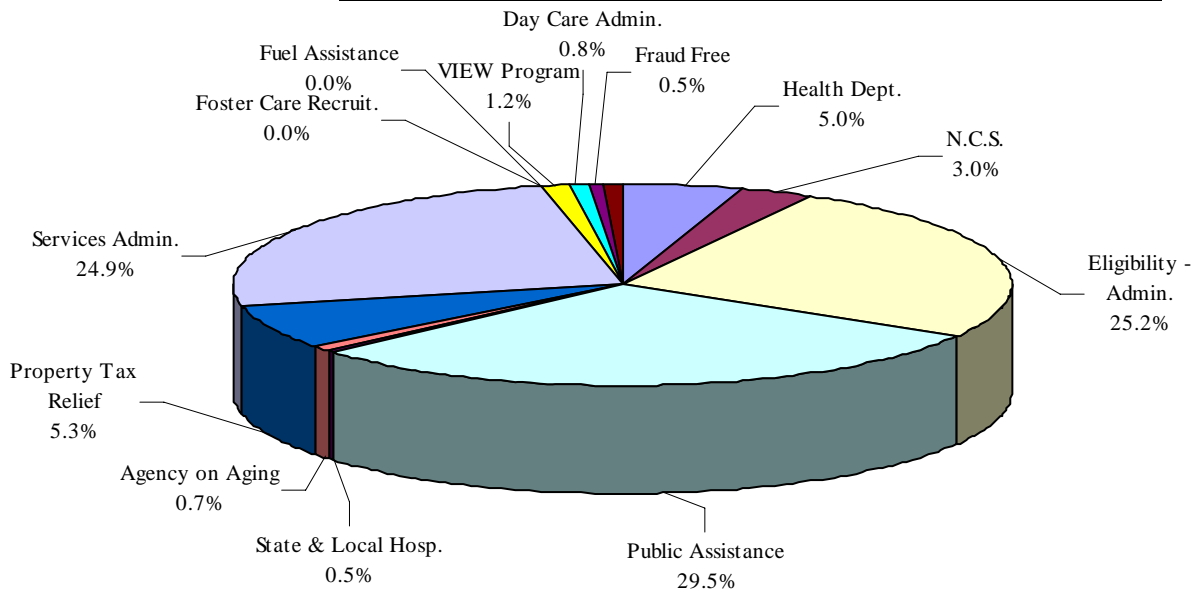
469 dogs were adopted and 297 were reclaimed yielding a 70% overall adoption and reclamation rate.  
 172 cats were adopted and 9 were reclaimed yielding a 11.5% overall adoption and reclamation rate.  
 Two successful rabies clinics were held in the spring and fall of the year where over 400 animals 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.

**BUDGET SUMMARY:**

	FY 2005 Actual	FY 2006 Approved Budget	FY 2006 Estimated Budget	FY 2007 Adopted Budget	Increase (Decrease) FY 2006 App. To FY 2007	
					Amount	%
<b>Costs:</b>						
Personnel	156,368	192,586	191,088	<b>245,167</b>	52,581	27.30%
Operating	40,556	68,723	44,942	<b>105,716</b>	36,993	53.83%
Capital	0	0	603	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>196,924</b>	<b>261,309</b>	<b>236,633</b>	<b>350,883</b>	89,574	34.28%
<b>Revenue:</b>						
Fees	60,027	26,900	167,800	<b>26,900</b>	0	0.00%
State/Federal	1,381	1,100	1,992	<b>1,100</b>	0	0.00%
Local	135,516	233,309	66,841	<b>322,883</b>	89,574	38.39%
<b>TOTAL</b>	<b>196,924</b>	<b>261,309</b>	<b>236,633</b>	<b>350,883</b>	89,574	34.28%
Full-time positions	4	5	5	<b>6</b>	1	20.00%

## Health and Welfare

	2005 Actual	2006 Budget	2007 Adopted Budget	Increase (Decrease) FY 2006 to FY 2007	
				Amount	%
Local Health Department	\$306,266	\$320,421	<b>\$332,101</b>	\$11,680	3.65%
Northwestern Comm. Services	138,733	197,942	<b>197,942</b>	\$0	0.00%
Eligibility - Administration	1,336,967	1,401,577	<b>1,726,998</b>	\$325,421	23.22%
Public Assistance	1,327,665	1,596,202	<b>1,974,987</b>	\$378,785	23.73%
Revenue Maximization	24,603	0	<b>0</b>	\$0	0.00%
State & Local Hospitalization	31,148	31,148	<b>33,000</b>	\$1,852	5.95%
Area Agency on Aging	39,915	47,350	<b>50,000</b>	\$2,650	5.60%
Property Tax Relief	408,309	408,000	<b>480,000</b>	\$72,000	17.65%
Services Administration	1,089,185	1,472,047	<b>1,666,076</b>	\$194,029	13.18%
Foster Care Recruitment	15,535	0	<b>0</b>	\$0	0.00%
VIEW Program	74,521	82,543	<b>78,881</b>	(\$3,662)	-4.44%
Day Care Administration	37,996	55,589	<b>56,500</b>	\$911	1.64%
Fraud Free Program	28,312	0	<b>33,963</b>	\$33,963	100.00%
Hard-To-Serve Grant	8,842	61,088	<b>62,287</b>	\$1,199	1.96%
<b>HEALTH AND WELFARE</b>	<b>\$4,867,997</b>	<b>\$5,673,907</b>	<b>\$6,692,735</b>	<b>\$1,018,828</b>	<b>17.96%</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 2005 Actual	FY 2006 Approved Budget	FY 2006 Estimated Budget	FY 2007 Adopted Budget	Increase (Decrease) FY 2006 App. To FY 2007	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	306,266	320,421	320,421	332,101	11,680	3.65%
Capital	0	0	0	0	0	0.00%
<b>TOTAL</b>	<b>306,266</b>	<b>320,421</b>	<b>320,421</b>	<b>332,101</b>	<b>11,680</b>	<b>3.65%</b>
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	293,503	320,421	320,421	332,101	11,680	3.65%
<b>TOTAL</b>	<b>293,503</b>	<b>320,421</b>	<b>320,421</b>	<b>332,101</b>	<b>11,680</b>	<b>3.65%</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.

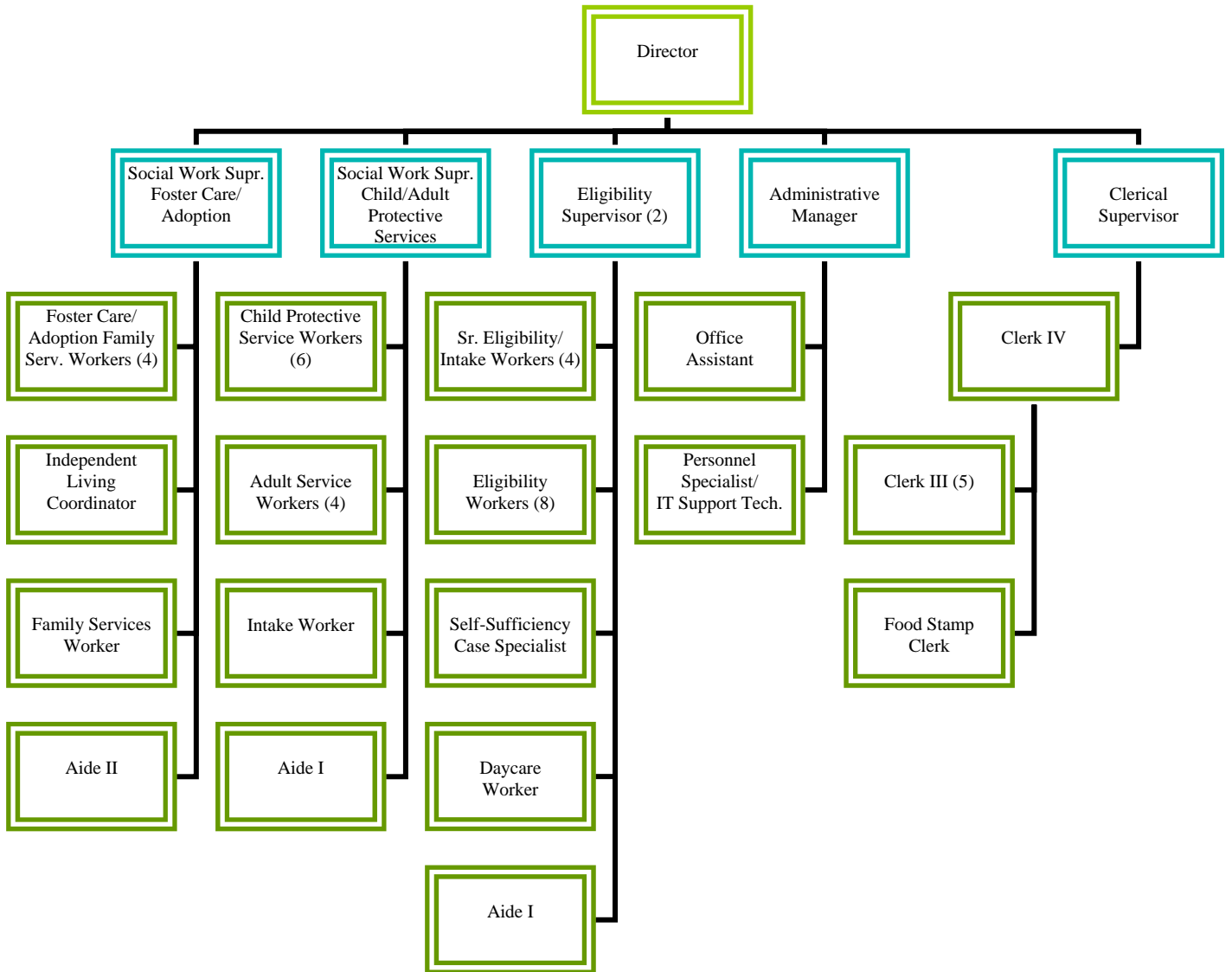
**GOALS:**

- 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 2005 Actual	FY 2006 Approved Budget	FY 2006 Estimated Budget	<b>FY 2007 Adopted Budget</b>	Increase (Decrease) FY 2006 App. To FY 2007	
					Amount	%
Costs:						
Personnel	0	0	0	<b>0</b>	0	0.00%
Operating	138,733	197,942	197,942	<b>197,942</b>	0	0.00%
Capital	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>138,733</b>	<b>197,942</b>	<b>197,942</b>	<b>197,942</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	138,733	197,942	197,942	<b>197,942</b>	0	0.00%
<b>TOTAL</b>	<b>138,733</b>	<b>197,942</b>	<b>197,942</b>	<b>197,942</b>	0	0.00%
Full-time positions	0	0	0	<b>0</b>	0	0.00%

# Social Services Department



# ELIGIBILITY - ADMINISTRATION

5301

**DESCRIPTION:**

**Temporary Assistance for Needy Families (TANF)** - Provides temporary financial assistance to families with children who have financial need.

**Aid to Dependent Children - Foster Care** - Financial aid is provided for children eligible for assistance who have been removed from their homes and placed in the custody of DSS.

**Emergency Assistance** - Provides short term, limited financial assistance to families with children when a fire or other natural disaster has destroyed those things necessary for taking care of the family.

**Auxiliary Grant Program** - Financial assistance is available for certain needy, aged, blind or disabled persons who reside in adult care residences or adult family care homes.

**General Relief** - This state/local financed program provides limited financial assistance. General Relief includes medical care for the indigent, burial of the indigent and other emergency services.

**Medicaid** - Medicaid makes direct payments to health care providers for eligible individuals and families who are unable to pay for needed medical services.

**Fuel Assistance Program** - Eligible low-income households receive federal assistance with their home heating bills. Faulty or hazardous heating systems may also be repaired in households eligible for fuel assistance.

**GOALS:**

Continue to administer all State and Federal benefit programs.

Continue to convert all Medicaid cases to the new State computer system for benefit programs (ADAPT).

Strive to achieve error free and timely processing for all cases.

Conduct fraud investigations in a timely manner.

Computer software and hardware will be updated with available resources.

Continue to be active members in the Benefit Programs Organization and attend meetings to obtain important information regarding the programs that are administered.

Continue to attend and provide training for all staff as needed.

Educate the staff and clients about the many community partners in order to make more appropriate referrals for clients.

**DEPARTMENTAL ACCOMPLISHMENTS:**

Number of new benefit program applications filed totaled 4,419.

The average ongoing cases under care were 83 TANF, 3,019 Medicaid, 921 Food Stamp cases, plus cases in the Auxiliary Grant, State and Local Hospitalization, General Relief, Fuel and Crisis Prevention Programs.

The Fraud Program received 10 complaints and completed 10 investigations.

Of the 36 cases currently in the Work component of TANF, 19 are working full-time and 5 are currently in job search.

**BUDGET SUMMARY:**

	FY 2005 Actual	FY 2006 Approved Budget	FY 2006 Estimated Budget	FY 2007 Adopted Budget	Increase (Decrease)	
					FY 2006 App. Amount	To FY 2007 %
Costs:						
Personnel	1,100,853	1,180,265	1,233,923	<b>1,469,752</b>	289,487	24.53%
Operating	64,145	95,437	79,026	<b>130,971</b>	35,534	37.23%
Capital	171,969	125,875	120,100	<b>126,275</b>	400	0.32%
<b>TOTAL</b>	<b>1,336,967</b>	<b>1,401,577</b>	<b>1,433,049</b>	<b>1,726,998</b>	<b>325,421</b>	<b>23.22%</b>
Revenue:						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	720,856	873,060	902,551	<b>1,030,552</b>	157,492	18.04%
Local	364,302	528,517	528,745	<b>696,446</b>	167,929	31.77%
<b>TOTAL</b>	<b>1,085,158</b>	<b>1,401,577</b>	<b>1,431,296</b>	<b>1,726,998</b>	<b>325,421</b>	<b>23.22%</b>
Full-time positions	24.5	25	26	<b>28.5</b>	3.5	14.00%

# PUBLIC ASSISTANCE

5302

**DESCRIPTION:**

Public assistance programs administered by the Frederick County Department of Social Services include: General Relief, Optional Auxiliary Grant Program, Temporary Assistance to Needy Families (TANF), 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, Promoting Safe and Stable Families, Independent Living, Refugee Services, Foster Care Training and Recruitment.

**GOALS:**

Payments made to or on behalf of eligible Frederick County residents to meet basic needs and to maximize their self-sufficiency.

**BUDGET SUMMARY:**

	FY 2005 Actual	FY 2006 Approved Budget	FY 2006 Estimated Budget	FY 2007 Adopted Budget	Increase (Decrease) FY 2006 App. To FY 2007	
					Amount	%
<b>Costs:</b>						
Personnel	13,968	0	15,396	0	0	0.00%
Operating	1,313,697	1,596,202	1,622,894	1,974,987	378,785	23.73%
Capital	0	0	0	0	0	0.00%
<b>TOTAL</b>	<b>1,327,665</b>	<b>1,596,202</b>	<b>1,638,290</b>	<b>1,974,987</b>	<b>378,785</b>	<b>23.73%</b>
<b>Revenue:</b>						
Fees	0	0	0	0	0	0.00%
State/Federal	1,239,050	1,443,649	1,577,468	1,787,677	344,028	23.83%
Local	78,944	152,553	152,553	187,310	34,757	22.78%
<b>TOTAL</b>	<b>1,317,994</b>	<b>1,596,202</b>	<b>1,730,021</b>	<b>1,974,987</b>	<b>378,785</b>	<b>23.73%</b>
Full-time positions	0	0	0	0	0	0.00%

# REVENUE MAXIMIZATION

5303

**DESCRIPTION:**

The title IV-E Revenue Maximization Program is a collaborative project of the City of Winchester, Frederick and Clarke counties to draw down federal funds which may be re-invested locally to prevent out-of-home placement of youth. Funds which may be certified for federal IV-E reimbursement include local and state expenditures (not currently matching federal funds) spent for eligible services (administration and case management) for eligible youth (at high risk of out-of-home placement).

Current community partners include the Child-Parent Center, CLEAN, CSA, the CSB, Court Services, Winchester, Frederick and Clarke schools, the Child Advocacy Center and caretakers. Funds are disbursed through the Program Committee on Children and Youth.

This program is no longer in existence.

**GOALS:**

To continue to develop and monitor community partners to assure maximum federal reimbursement for eligible expenditures to prevent out-of-home placement of children.

**BUDGET SUMMARY:**

	FY 2005 Actual	FY 2006 Approved Budget	FY 2006 Estimated Budget	<b>FY 2007 Adopted Budget</b>	Increase (Decrease) FY 2006 App. To FY 2007	
					Amount	%
Costs:						
Personnel	24,603	0	0	<b>0</b>	0	0.00%
Operating	0	0	0	<b>0</b>	0	0.00%
Capital	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>24,603</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
Revenue:						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	24,603	0	0	<b>0</b>	0	0.00%
Local	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>24,603</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
Full-time positions	0	0	0	<b>0</b>	0	0.00%

# STATE AND LOCAL HOSPITALIZATION

5304

**DESCRIPTION:**

State-Local Hospitalization Program (SLH) - A voluntary program for all localities to provide inpatient and outpatient hospital care for persons unable to afford such a service.

**GOALS:**

Provide adequate hospital care for those citizens in Frederick County who cannot afford proper health care.

**BUDGET SUMMARY:**

	FY 2005 Actual	FY 2006 Approved Budget	FY 2006 Estimated Budget	FY 2007 Adopted Budget	Increase (Decrease) FY 2006 App. To FY 2007	
					Amount	%
<b>Costs:</b>						
Personnel	0	0	0	0	0	0.00%
Operating	31,148	31,148	31,320	33,000	1,852	5.95%
Capital	0	0	0	0	0	0.00%
<b>TOTAL</b>	<b>31,148</b>	<b>31,148</b>	<b>31,320</b>	<b>33,000</b>	<b>1,852</b>	<b>5.95%</b>
<b>Revenue:</b>						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	31,148	31,148	31,320	33,000	1,852	5.95%
<b>TOTAL</b>	<b>31,148</b>	<b>31,148</b>	<b>31,320</b>	<b>33,000</b>	<b>1,852</b>	<b>5.95%</b>
Full-time positions	0	0	0	0	0	0.00%

# AREA AGENCY ON AGING

5305

**DESCRIPTION:**

This budget consists of Frederick County's contribution to the Shenandoah Area Agency on Aging. This agency assists in the needs of individuals over 60 years of age and their families by providing meals, in home care, transportation, household assistance, counseling and other services.

**GOALS:**

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

**BUDGET SUMMARY:**

	FY 2005 Actual	FY 2006 Approved Budget	FY 2006 Estimated Budget	FY 2007 Adopted Budget	Increase (Decrease) FY 2006 App. To FY 2007	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	39,915	47,350	47,350	50,000	2,650	5.60%
Capital	0	0	0	0	0	0.00%
<b>TOTAL</b>	<b>39,915</b>	<b>47,350</b>	<b>47,350</b>	<b>50,000</b>	<b>2,650</b>	<b>5.60%</b>
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	39,915	47,350	47,350	50,000	2,650	5.60%
<b>TOTAL</b>	<b>39,915</b>	<b>47,350</b>	<b>47,350</b>	<b>50,000</b>	<b>2,650</b>	<b>5.60%</b>
Full-time positions	0	0	0	0	0	0.00%



# PROPERTY TAX RELIEF FOR ELDERLY - HANDICAPPED

5306

**DESCRIPTION:**

This activity represents revenue foregone as a result of the property tax relief for the elderly and the handicapped.

**GOALS:**

Provide adequate assistance with property taxes to elderly and handicapped citizens of Frederick County.

**BUDGET SUMMARY:**

	FY 2005 Actual	FY 2006 Approved Budget	FY 2006 Estimated Budget	FY 2007 Adopted Budget	Increase (Decrease) FY 2006 App. To FY 2007	
					Amount	%
<b>Costs:</b>						
Personnel	0	0	0	<b>0</b>	0	0.00%
Operating	408,309	408,000	408,000	<b>480,000</b>	72,000	17.65%
Capital	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>408,309</b>	<b>408,000</b>	<b>408,000</b>	<b>480,000</b>	<b>72,000</b>	<b>17.65%</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	408,309	408,000	408,000	<b>480,000</b>	72,000	17.65%
<b>TOTAL</b>	<b>408,309</b>	<b>408,000</b>	<b>408,000</b>	<b>480,000</b>	<b>72,000</b>	<b>17.65%</b>
Full-time positions	0	0	0	<b>0</b>	0	0.00%

# SERVICES ADMINISTRATION

5307

## DESCRIPTION:

**Adoption Services** - Provides services and registries to bring together children and families for permanent placements.

**Foster Care Services for Children** - Provides counseling, supervision and supportive and rehabilitative services to, or on behalf of, children who are committed or entrusted to the Frederick County Board of Social Services.

**Protective Services for Children** - Receives and investigates complaints and reports concerning the abuse, neglect or exploitation of children and provides preventive action when there is a threat or harm. Services are available 24 hours a day to handle emergency situations.

**Protective Services for Adults** - Receives and investigates complaints and reports concerning the abuse, neglect or exploitation of those over age 60 and disabled individuals over age 18.

**Home-Based Services** - Provides home-based services for those over age 60 and disabled individuals over age 18. The goals include the maximization of self-sufficiency, the prevention of abuse and neglect, a reduction and delay in premature or unnecessary institutionalization and aid (when such placement is appropriate).

## GOALS:

The Adult Services unit will continue to educate the community through presentations, workshops and displays at various Health Fairs.

The Adult Services Unit will work to establish a Guardianship Program.

The Child Protective Services unit will continue to work with the Community Multidisciplinary Team.

Timelines and compliance of cases will continue to be monitored.

The Foster Care unit will continue work on achieving permanency for every child within one year of entering foster care.

Staff retention will be aggressively addressed through team building and training that fosters morale, encourages and acknowledges commitment.

## DEPARTMENTAL ACCOMPLISHMENTS:

422 Child Protective Service complaints investigated.

151 Adult Protective Service investigations processed.

Adult Services fielded, on average, 374 calls per month.

An average of 51 children were in foster care each month.

The agency received \$21,888 from the TANF and VOCA Grants.

The Child Protective Services Unit met monthly with the Community Multidisciplinary Team in an effort to conduct a comprehensive approach to conduct child abuse cases.

## BUDGET SUMMARY:

	FY 2005 Actual	FY 2006 Approved Budget	FY 2006 Estimated Budget	FY 2007 Adopted Budget	Increase (Decrease) FY 2006 App. To FY 2007	
					Amount	%
Costs:						
Personnel	925,892	1,220,453	1,172,677	<b>1,410,811</b>	190,358	15.60%
Operating	141,444	140,350	112,757	<b>142,730</b>	2,380	1.70%
Capital	21,849	111,244	106,238	<b>112,535</b>	1,291	1.16%
<b>TOTAL</b>	<b>1,089,185</b>	<b>1,472,047</b>	<b>1,391,672</b>	<b>1,666,076</b>	<b>194,029</b>	<b>13.18%</b>
Revenue:						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	614,768	619,605	673,035	<b>755,706</b>	136,101	21.97%
Local	416,723	852,442	852,442	<b>910,370</b>	57,928	6.80%
<b>TOTAL</b>	<b>1,031,491</b>	<b>1,472,047</b>	<b>1,525,477</b>	<b>1,666,076</b>	<b>194,029</b>	<b>13.18%</b>
Full-time positions	23	24	24.5	<b>25</b>	1	4.17%

# FOSTER CARE RECRUITMENT

5308

**DESCRIPTION:**

The Foster Care Recruitment and Training Program is currently administered by the Clarke County Department of Social Services. 75% of the cost of this program comes from federal sources. One-third of the 25% local share is provided by Frederick County on a contractual basis with Clarke County. The other two-thirds of the 25% local match is paid by the City of Winchester and Clarke County.

78 foster homes are currently being monitored by the Foster Care Recruitment and Training Program. The cost of children placed in foster homes, group homes, therapeutic foster homes and residential treatment facilities is paid through the Comprehensive Services Act (CSA), Medicaid, Title IV-E, social security and through parental contributions.

Frederick County no longer administers this program. It is administered by Clarke County Social Services. Frederick County's local share is now included in the Public Assistance budget.

**GOALS:**

Provide foster homes for children in need.

Keep the need for foster homes before the public.

**PERFORMANCE INDICATORS:**

	FY 2005 Budget	FY 2006 Budget	FY 2007 Budget
Active homes monitored	78	0	0

**BUDGET SUMMARY:**

	FY 2005 Actual	FY 2006 Approved Budget	FY 2006 Estimated Budget	FY 2007 Adopted Budget	Increase (Decrease) FY 2006 App. To FY 2007 Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	15,535	0	0	0	0	0.00%
Capital	0	0	0	0	0	0.00%
<b>TOTAL</b>	15,535	0	0	0	0	0.00%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	15,535	0	0	0	0	0.00%
Local	0	0	0	0	0	0.00%
<b>TOTAL</b>	15,535	0	0	0	0	0.00%
Full-time positions	0	0	0	0	0	0.00%

# VIEW PROGRAM

5310

**DESCRIPTION:**

The VIEW Program offers employment assessment and counseling, appropriate referral, education and training, and work experience for all eligible registrants.

**GOALS:**

To maximize self-sufficiency of eligible Temporary Assistance to Needy Families recipients by helping with job placement, training and obtaining work experience.

**BUDGET SUMMARY:**

	FY 2005 Actual	FY 2006 Approved Budget	FY 2006 Estimated Budget	FY 2007 Adopted Budget	Increase (Decrease) FY 2006 App. To FY 2007	
					Amount	%
<b>Costs:</b>						
Personnel	61,212	71,588	66,490	<b>70,317</b>	(1,271)	-1.78%
Operating	6,139	4,411	1,210	<b>3,429</b>	(982)	-22.26%
Capital	7,170	6,544	6,204	<b>5,135</b>	(1,409)	-21.53%
<b>TOTAL</b>	<b>74,521</b>	<b>82,543</b>	<b>73,904</b>	<b>78,881</b>	<b>(3,662)</b>	<b>-4.44%</b>
<b>Revenue:</b>						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	59,663	82,543	80,483	<b>78,881</b>	(3,662)	-4.44%
Local	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>59,663</b>	<b>82,543</b>	<b>80,483</b>	<b>78,881</b>	<b>(3,662)</b>	<b>-4.44%</b>
Full-time positions	1	1	1	<b>1</b>	0	0.00%

# DAY CARE ADMINISTRATION

5313

**DESCRIPTION:**

The Day Care Program offers assessment, day care assistance and counseling to eligible recipients.

**GOALS:**

To provide assistance to eligible recipients in order for them to retain/secure employment.

**BUDGET SUMMARY:**

	FY 2005 Actual	FY 2006 Approved Budget	FY 2006 Estimated Budget	FY 2007 Adopted Budget	Increase (Decrease) FY 2006 App. To FY 2007	
					Amount	%
<b>Costs:</b>						
Personnel	29,104	44,669	45,549	<b>47,936</b>	3,267	7.31%
Operating	1,722	4,376	1,132	<b>3,429</b>	(947)	-21.64%
Capital	7,170	6,544	6,144	<b>5,135</b>	(1,409)	-21.53%
<b>TOTAL</b>	<b>37,996</b>	<b>55,589</b>	<b>52,825</b>	<b>56,500</b>	911	1.64%
<b>Revenue:</b>						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	50,547	55,589	37,067	<b>40,164</b>	(15,425)	-27.75%
Local	0	0	12,739	<b>16,336</b>	16,336	0.00%
<b>TOTAL</b>	<b>50,547</b>	<b>55,589</b>	<b>49,806</b>	<b>56,500</b>	911	1.64%
Full-time positions	1	1	1	<b>1</b>	0	0.00%

# FRAUD FREE PROGRAM

5314

**DESCRIPTION:**

The Fraud Investigator works with Financial Services to investigate possible fraud during the application process, does investigation on referrals of fraud after benefits have been issued, prosecutes fraud cases by taking to court and institutes repayments or disqualification in programs.

**GOALS:**

Perform Front-End Investigations on suspected fraud prior to benefits being issued.

Increase collections on current overpayments.

Prosecute fraud cases through either the court system or disqualification in programs.

**BUDGET SUMMARY:**

	FY 2005 Actual	FY 2006 Approved Budget	FY 2006 Estimated Budget	FY 2007 Adopted Budget	Increase (Decrease) FY 2006 App. To FY 2007	
					Amount	%
<b>Costs:</b>						
Personnel	28,312	0	33,963	<b>29,150</b>	29,150	100.00%
Operating	0	0	0	<b>2,278</b>	2,278	100.00%
Capital	0	0	0	<b>2,535</b>	2,535	100.00%
<b>TOTAL</b>	<b>28,312</b>	<b>0</b>	<b>33,963</b>	<b>33,963</b>	<b>33,963</b>	<b>100.00%</b>
<b>Revenue:</b>						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	16,661	0	33,963	<b>0</b>	0	0.00%
Local	11,651	0	0	<b>33,963</b>	33,963	100.00%
<b>TOTAL</b>	<b>28,312</b>	<b>0</b>	<b>33,963</b>	<b>33,963</b>	<b>33,963</b>	<b>100.00%</b>
Full-time positions	0.5	0	0.5	<b>0.5</b>	0.5	100.00%

# INDEPENDENT LIVING – SPECIAL INITIATIVE

5315

**DESCRIPTION:**

The population to be served are youth in the custody of the Frederick County Board of Social Services between the ages of 16 and 21. Services provided include independent living skills training, intensive case management, employment services and mentoring to youth who will be transitioning to adulthood.

**GOALS:**

To promote self-sufficiency and maximize level of independence of foster care youth transitioning into adulthood.

**BUDGET SUMMARY:**

	FY 2005 Actual	FY 2006 Approved Budget	FY 2006 Estimated Budget	FY 2007 Adopted Budget	Increase (Decrease) FY 2006 App. To FY 2007	
					Amount	%
Costs:						
Personnel	0	50,168	0	<b>53,723</b>	3,555	0.00%
Operating	8,842	4,376	0	<b>3,429</b>	(947)	-21.64%
Capital	0	6,544	0	<b>5,135</b>	(1,409)	0.00%
<b>TOTAL</b>	<b>8,842</b>	<b>61,088</b>	<b>0</b>	<b>62,287</b>	<b>1,199</b>	<b>1.96%</b>
Revenue:						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	31,056	30,544	28,465	<b>31,144</b>	600	1.96%
Local	31,056	30,544	30,544	<b>31,143</b>	599	0.00%
<b>TOTAL</b>	<b>62,112</b>	<b>61,088</b>	<b>59,009</b>	<b>62,287</b>	<b>1,199</b>	<b>1.96%</b>
Full-time positions	0	1	1	<b>1</b>	0	0.00%

# 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.

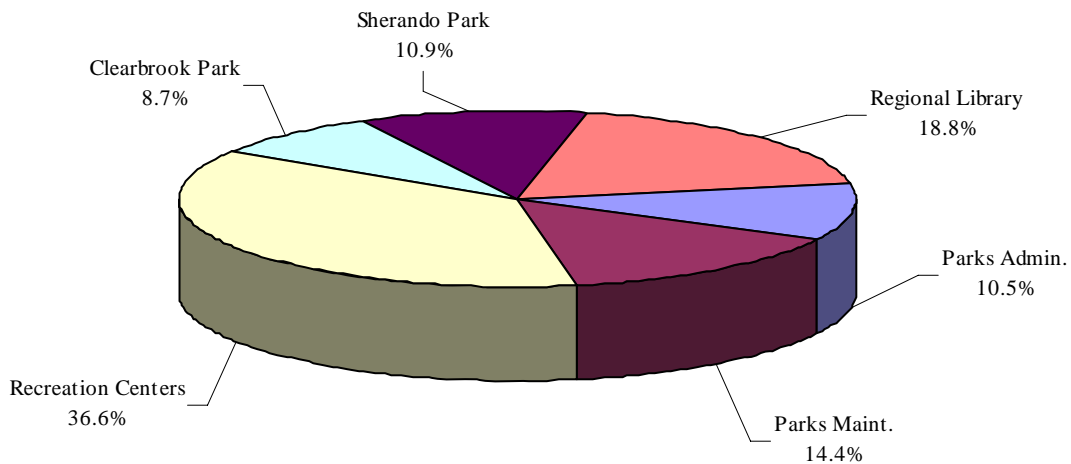
**BUDGET SUMMARY:**

	FY 2005 Actual	FY 2006 Approved Budget	FY 2006 Estimated Budget	FY 2007 Adopted Budget	Increase (Decrease) FY 2006 App. To FY 2007	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	444,629	57,106	473,146	60,265	3,159	5.53%
Capital	0	0	0	0	0	0.00%
<b>TOTAL</b>	<b>444,629</b>	<b>57,106</b>	<b>473,146</b>	<b>60,265</b>	<b>3,159</b>	<b>5.53%</b>
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	444,629	57,106	473,146	60,265	3,159	5.53%
<b>TOTAL</b>	<b>444,629</b>	<b>57,106</b>	<b>473,146</b>	<b>60,265</b>	<b>3,159</b>	<b>5.53%</b>
Full-time positions	0	0	0	0	0	0.00%

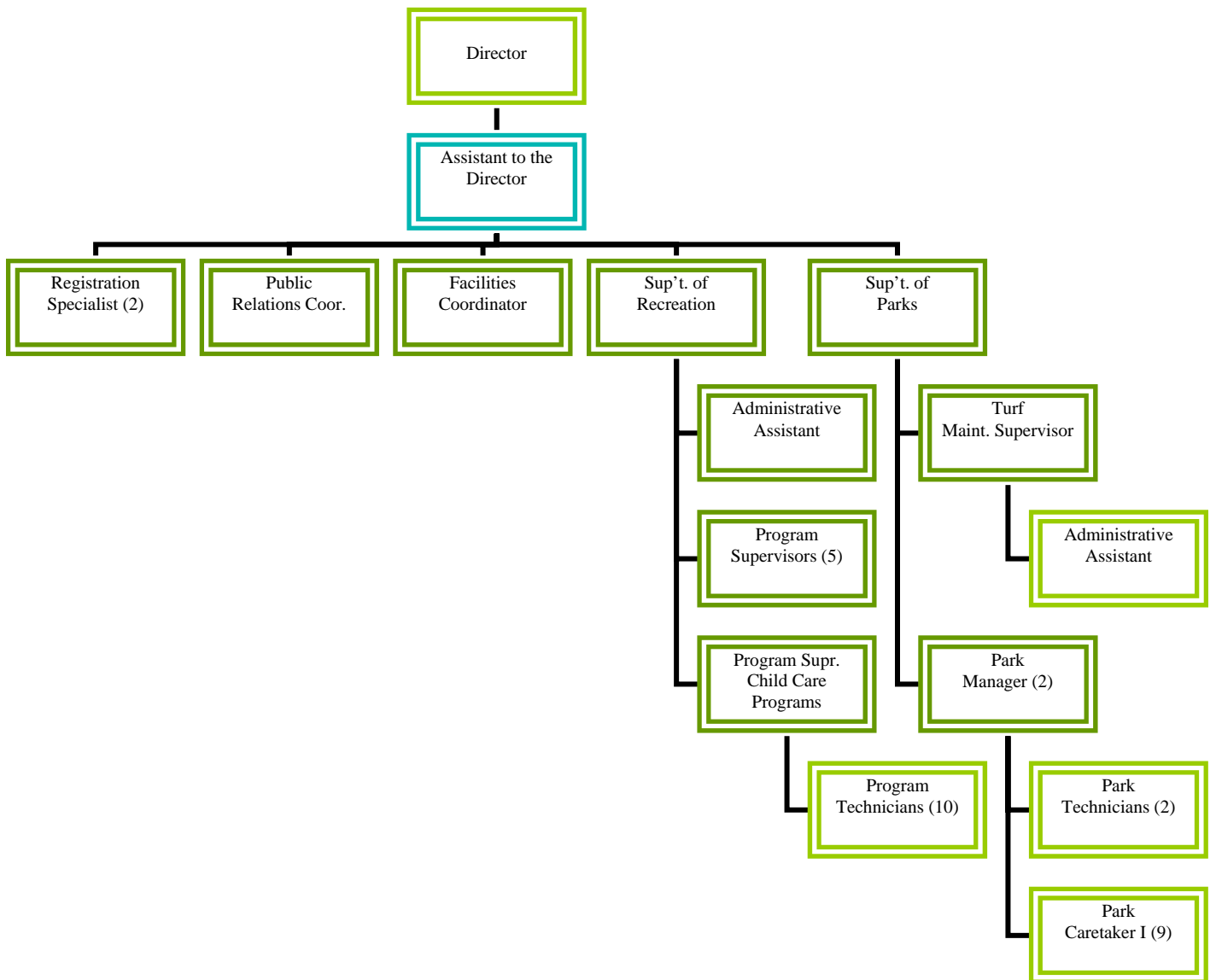


## Parks, Recreation & Cultural

	2005 Actual	2006 Budget	2007 Adopted Budget	Increase (Decrease) FY 2006 to FY 2007	
				Amount	%
Parks & Rec. - Admin.	\$452,330	\$473,470	\$558,260	\$84,790	17.91%
Parks Maintenance	725,055	703,730	761,637	\$57,907	8.23%
Recreation Centers	1,416,293	1,730,375	1,939,625	\$209,250	12.09%
Clearbrook Park	409,316	444,294	460,349	\$16,055	3.61%
Sherando Park	579,609	368,925	579,389	\$210,464	57.05%
Regional Library	877,964	921,847	997,585	\$75,738	8.22%
<b>PUBLIC WORKS</b>	<b>\$4,460,567</b>	<b>\$4,642,641</b>	<b>\$5,296,845</b>	<b>\$654,204</b>	<b>14.09%</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. 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:**

- Measure the effectiveness of the Administrative Division.
- Create a system to measure marketing efforts.
- Develop operating systems for the Indoor Aquatic Center.

**PERFORMANCE INDICATORS:**

	FY 2005 Actual	FY 2006 Budget	FY 2007 Budget
# of Calendar of Events Issues per mailing	5,990	5,500	6,000
Calendar of Events printing costs	\$11,618	\$14,430	\$20,220
Donations received in \$	\$38,355	\$44,273	\$49,543

**BUDGET SUMMARY:**

	FY 2005 Actual	FY 2006 Approved Budget	FY 2006 Estimated Budget	FY 2007 Adopted Budget	Increase (Decrease) FY 2006 App. To FY 2007	
					Amount	%
<b>Costs:</b>						
Personnel	339,213	346,553	374,334	<b>380,318</b>	33,765	9.74%
Operating	102,048	120,628	98,985	<b>147,553</b>	26,925	22.32%
Capital	11,069	6,289	5,616	<b>30,389</b>	24,100	383.21%
<b>TOTAL</b>	<b>452,330</b>	<b>473,470</b>	<b>478,935</b>	<b>558,260</b>	84,790	17.91%
<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	452,330	473,470	478,935	<b>558,260</b>	84,790	17.91%
<b>TOTAL</b>	<b>452,330</b>	<b>473,470</b>	<b>478,935</b>	<b>558,260</b>	84,790	17.91%
Full-time positions	5	5	5	<b>5</b>	0	0.00%

# PARKS MAINTENANCE

7103

**DESCRIPTION:**

The Parks Maintenance Division of the Frederick County Parks and Recreation Department sees that the county's system of parks and recreational facilities is maintained in a safe, clean and attractive manner consistent with the intensity of use. The Parks Maintenance Division also maintains the grounds at all school sites; 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:**

Improve the efficiency and effectiveness of tree and landscape maintenance activities on all Frederick County Parks and Recreation Department maintained sites.

To maintain the grounds at the new 11th elementary school.

To replace the lake retaining wall at Sherando Park.

**PERFORMANCE INDICATORS:**

	FY 2005 Actual	FY 2006 Budget	FY 2007 Budget
# of hours spent on mowing operations	9,018	10,306	9,080
# of anticipated acres maintained	587	637	650
# of locations maintained	28	28	29

**BUDGET SUMMARY:**

	FY 2005 Actual	FY 2006 Approved Budget	FY 2006 Estimated Budget	FY 2007 Adopted Budget	Increase (Decrease) FY 2006 App. To FY 2007	
					Amount	%
<b>Costs:</b>						
Personnel	627,641	678,816	710,651	<b>734,692</b>	55,876	8.23%
Operating	22,851	24,914	23,258	<b>26,945</b>	2,031	8.15%
Capital	74,563	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>725,055</b>	<b>703,730</b>	<b>733,909</b>	<b>761,637</b>	<b>57,907</b>	<b>8.23%</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	725,055	703,730	733,909	<b>761,637</b>	57,907	8.23%
<b>TOTAL</b>	<b>725,055</b>	<b>703,730</b>	<b>733,909</b>	<b>761,637</b>	<b>57,907</b>	<b>8.23%</b>
Full-time positions	15	16	16	<b>16</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 recently developed a broader activity base which also appeals to the family unit. In particular, activities such as the July 4th celebration, Thanksgiving Day 5K, Winter Wonderland, Halloween Happenings, Kite Day and the opening of the newly developed bike trail have all been well received by the families of Frederick County.

**GOALS:**

To integrate new state standards for child care programs into the basicREC program.

To provide additional recreational opportunities to the community through use of co-located space at the 11th elementary school.

To communicate with Frederick County Public Schools about upcoming opportunities to implement the co-location philosophy.

To analyze existing protocols and systems for managing seasonal and long term inventories.

To develop a winter tube slide course at Sherando Park.

**PERFORMANCE INDICATORS:**

	FY 2005 Actual	FY 2006 Budget	FY 2007 Budget
# of participant hours - all programs	1,209,065	942,087	968,827
BASIC/Kinder BASIC program participant hours	359,040	233,290	398,000
# of major sports games scheduled	3,412	3,295	3,762
# of special events and excursions conducted	38	62	73
# of activities planned	553	1,313	566

**BUDGET SUMMARY:**

	FY 2005 Actual	FY 2006 Approved Budget	FY 2006 Estimated Budget	FY 2007 Adopted Budget	Increase (Decrease) FY 2006 App. To FY 2007	
					Amount	%
<b>Costs:</b>						
Personnel	1,088,069	1,251,109	1,226,599	<b>1,456,979</b>	205,870	16.46%
Operating	295,677	468,466	326,208	<b>466,846</b>	(1,620)	-0.35%
Capital	32,547	10,800	9,000	<b>15,800</b>	5,000	46.30%
<b>TOTAL</b>	<b>1,416,293</b>	<b>1,730,375</b>	<b>1,561,807</b>	<b>1,939,625</b>	209,250	12.09%
<b>Revenue:</b>						
Fees	1,122,201	1,328,345	1,232,686	<b>1,474,519</b>	146,174	11.00%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	294,092	402,030	329,121	<b>465,106</b>	63,076	15.69%
<b>TOTAL</b>	<b>1,416,293</b>	<b>1,730,375</b>	<b>1,561,807</b>	<b>1,939,625</b>	209,250	12.09%
Full-time positions	9	9	9	<b>19</b>	10	111.11%

# CLEARBROOK PARK

7109

**DESCRIPTION:**

This budget section contains all funds needed to operate the 55 acre Clearbrook Park, five neighborhood parks and ground maintenance of James Wood High School, Millbrook High School, James Wood Middle School, School Board Administration Office, Frederick County Middle School, Gainesboro Elementary School, Apple Pie Ridge Elementary School, Stonewall Elementary School, Indian Hollow Elementary School, Redbun Run Elementary School, Senseny Road Elementary School, Dowell J. Howard Learning Center, Northwestern Regional Educational Program and Old Frederick County Courthouse.

**GOALS:**

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

**BUDGET SUMMARY:**

	FY 2005 Actual	FY 2006 Approved Budget	FY 2006 Estimated Budget	FY 2007 Adopted Budget	Increase (Decrease) FY 2006 App. To FY 2007	
					Amount	%
Costs:						
Personnel	98,497	130,720	101,496	<b>106,639</b>	(24,081)	-18.42%
Operating	211,954	289,574	243,527	<b>265,710</b>	(23,864)	-8.24%
Capital	98,865	24,000	222,980	<b>88,000</b>	64,000	266.67%
<b>TOTAL</b>	<b>409,316</b>	<b>444,294</b>	<b>568,003</b>	<b>460,349</b>	<b>16,055</b>	<b>3.61%</b>
Revenue:						
Fees	190,133	207,000	205,151	<b>207,000</b>	0	0.00%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	219,183	237,294	362,852	<b>253,349</b>	16,055	6.77%
<b>TOTAL</b>	<b>409,316</b>	<b>444,294</b>	<b>568,003</b>	<b>460,349</b>	<b>16,055</b>	<b>3.61%</b>
Full-time positions	0	0	0	<b>0</b>	0	0.00%

# SHERANDO PARK

7110

**DESCRIPTION:**

This budget section contains all operating funds needed to operate the 334 acre facility known as Sherando Park and the grounds maintenance of Sherando High School, R.E. Aylor Middle School, Armel Elementary School, Bass-Hoover Elementary School, Robinson Learning Center, Middletown Elementary School, Orchard View Elementary School, Admiral Richard Byrd Middle School and the 11th elementary school.

**GOALS:**

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

**BUDGET SUMMARY:**

	FY 2005 Actual	FY 2006 Approved Budget	FY 2006 Estimated Budget	FY 2007 Adopted Budget	Increase (Decrease) FY 2006 App. To FY 2007	
					Amount	%
Costs:						
Personnel	109,578	122,690	101,032	<b>137,788</b>	15,098	12.31%
Operating	229,981	232,235	234,826	<b>292,601</b>	60,366	25.99%
Capital	240,050	14,000	172,697	<b>149,000</b>	135,000	964.29%
<b>TOTAL</b>	<b>579,609</b>	<b>368,925</b>	<b>508,555</b>	<b>579,389</b>	210,464	57.05%
Revenue:						
Fees	125,111	164,225	165,178	<b>183,225</b>	19,000	11.57%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	454,498	204,700	343,377	<b>396,164</b>	191,464	93.53%
<b>TOTAL</b>	<b>579,609</b>	<b>368,925</b>	<b>508,555</b>	<b>579,389</b>	210,464	57.05%
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.

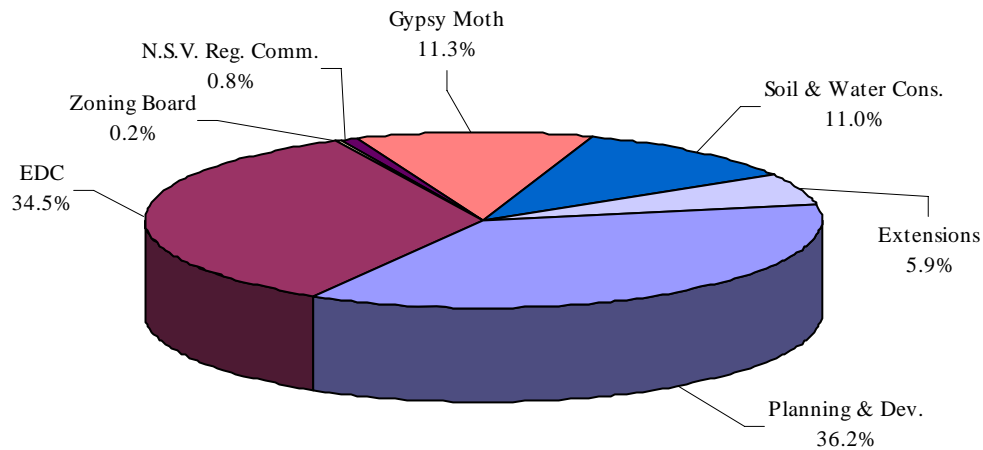
**BUDGET SUMMARY:**

	FY 2005 Actual	FY 2006 Approved Budget	FY 2006 Estimated Budget	FY 2007 Adopted Budget	Increase (Decrease) FY 2006 App. To FY 2007	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	877,964	921,847	921,847	997,585	75,738	8.22%
Capital	0	0	0	0	0	0.00%
<b>TOTAL</b>	<b>877,964</b>	<b>921,847</b>	<b>921,847</b>	<b>997,585</b>	<b>75,738</b>	<b>8.22%</b>
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	877,964	921,847	921,847	997,585	75,738	8.22%
<b>TOTAL</b>	<b>877,964</b>	<b>921,847</b>	<b>921,847</b>	<b>997,585</b>	<b>75,738</b>	<b>8.22%</b>
Full-time positions	0	0	0	0	0	0.00%

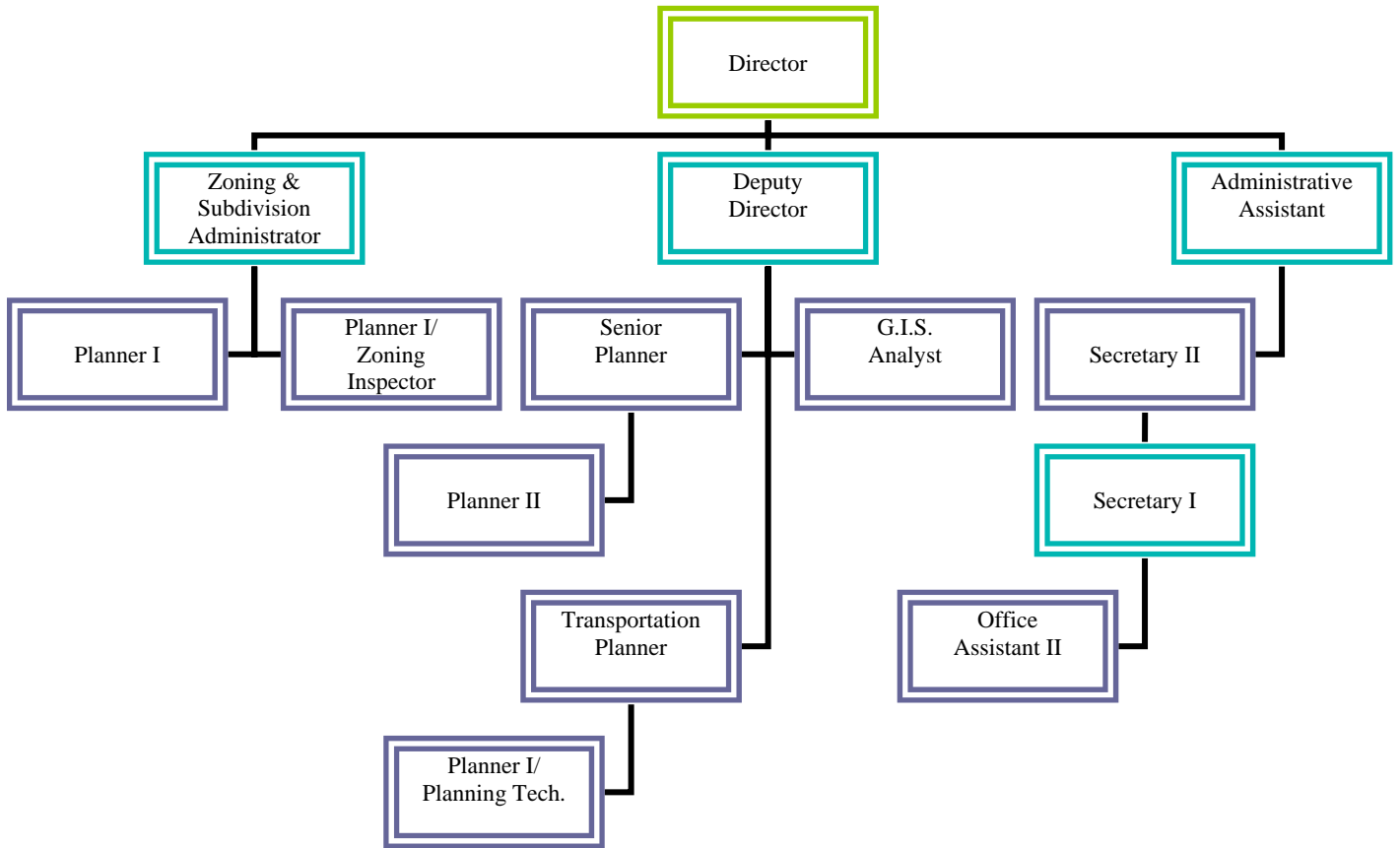


## Community Development

	2005 Actual	2006 Budget	2007 Adopted Budget	Increase (Decrease) FY 2006 to FY 2007	
				Amount	%
Planning & Development	\$1,247,961	\$924,124	<b>\$1,100,778</b>	\$176,654	19.12%
EDC	1,081,530	983,024	<b>1,048,831</b>	\$65,807	6.69%
Zoning Board	3,908	5,250	<b>6,350</b>	\$1,100	20.95%
Building Appeals Board	0	550	<b>550</b>	\$0	0.00%
N.S.V. Regional Commission	25,635	25,635	<b>25,635</b>	\$0	0.00%
Gypsy Moth Suppression	40,203	147,216	<b>342,590</b>	\$195,374	132.71%
Soil & Water Conserv. Dist.	176,737	310,286	<b>335,684</b>	\$25,398	8.19%
Extensions	150,733	169,472	<b>180,722</b>	\$11,250	6.64%
<b>COMMUNITY DEVELOPMENT</b>	<b>\$2,726,707</b>	<b>\$2,565,557</b>	<b>\$3,041,140</b>	<b>\$475,583</b>	<b>18.54%</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 and battlefield network planning, land use 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 rezoning specific to Master Development Plan, site development plan, subdivision design plan, conditional use permit and variance application review; major rural subdivision and minor rural subdivision plat review; building permit 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 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.

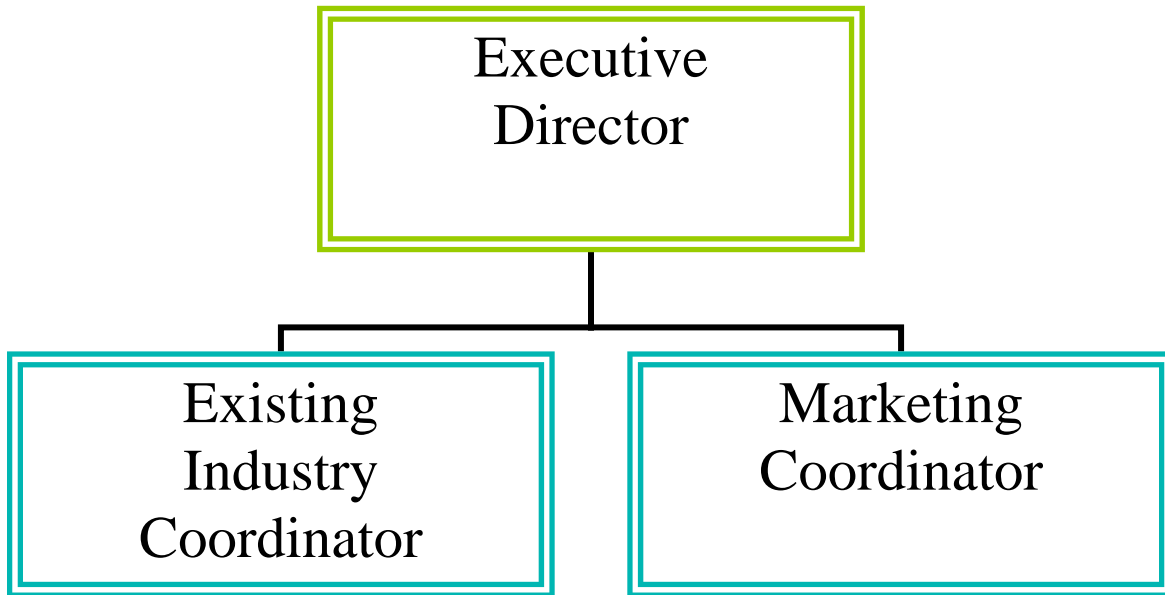
**PERFORMANCE INDICATORS:**

	FY 2005 Actual	FY 2006 Budget	FY 2007 Budget
# of Planning Commission meetings held and supported	20	19	20
% of application reviews completed within 10-15 working days	100%	100%	100%

**BUDGET SUMMARY:**

	FY 2005 Actual	FY 2006 Approved Budget	FY 2006 Estimated Budget	FY 2007 Adopted Budget	Increase (Decrease) FY 2006 App. To FY 2007	
					Amount	%
<b>Costs:</b>						
Personnel	718,441	771,468	806,343	<b>919,018</b>	147,550	19.13%
Operating	501,267	131,016	97,101	<b>162,160</b>	31,144	23.77%
Capital	28,253	21,640	24,044	<b>19,600</b>	(2,040)	-9.43%
<b>TOTAL</b>	<b>1,247,961</b>	<b>924,124</b>	<b>927,488</b>	<b>1,100,778</b>	176,654	19.12%
<b>Revenue:</b>						
Fees	768,397	636,612	780,465	<b>913,369</b>	276,757	43.47%
State/Federal	150,834	25,000	0	<b>25,000</b>	0	0.00%
Local	328,730	262,512	147,023	<b>162,409</b>	(100,103)	-38.13%
<b>TOTAL</b>	<b>1,247,961</b>	<b>924,124</b>	<b>927,488</b>	<b>1,100,778</b>	176,654	19.12%
Full-time positions	13	13	14	<b>14</b>	1	7.69%

# 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 goals and strategies are built upon the mission statement of the EDC which 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 proven track record focuses welcoming new quality companies, and more importantly providing continual resources and assistance to secure the future of our existing business base. 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 and providing orientation information for employees relocating to the community.

## GOALS:

- Foster and assist in the maintenance of a fully trained, competent workforce.
- Minimize the cost of doing business in order to increase profits and promote growth.
- Increase public awareness of the economic impact of the community's industrial base.
- Support the implementation of existing industries productivity measures to continue to be competitive.
- Create and sustain the community's proactive business development voice.
- Continue to educate the public and government leaders on the need for consistency and commitment to a proactive business development presence.

## DEPARTMENTAL ACCOMPLISHMENTS:

Worked with Community Consensus Coalition to complete the initial evaluation of Vision 2020.

Identified and helped secure funding and programs through the State to help sixteen industries with local expansions.

Participated in the Winchester-Frederick County Business Showcase 2004.

Developed a Regional Prospect Awareness Survey.

Developed proposal to perform a Target Business Suitability Study.

## BUDGET SUMMARY:

	FY 2005 Actual	FY 2006 Approved Budget	FY 2006 Estimated Budget	FY 2007 Adopted Budget	Increase (Decrease) FY 2006 App. To FY 2007	
					Amount	%
Costs:						
Personnel	200,311	205,636	216,939	223,545	17,909	8.71%
Operating	858,605	759,118	842,877	803,832	44,714	5.89%
Capital	22,614	18,270	21,798	21,454	3,184	17.43%
<b>TOTAL</b>	<b>1,081,530</b>	<b>983,024</b>	<b>1,081,614</b>	<b>1,048,831</b>	<b>65,807</b>	<b>6.69%</b>
Revenue:						
Fees	72,039	78,500	95,977	78,500	0	0.00%
State/Federal	206,573	164,755	259,509	202,593	37,838	22.97%
Local	802,918	739,769	726,128	767,738	27,969	3.78%
<b>TOTAL</b>	<b>1,081,530</b>	<b>983,024</b>	<b>1,081,614</b>	<b>1,048,831</b>	<b>65,807</b>	<b>6.69%</b>
Full-time positions	3	3	3	3	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 15.1 Section 15.1-496.1 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 2005 Actual	FY 2006 Approved Budget	FY 2006 Estimated Budget	FY 2007 Adopted Budget	Increase (Decrease) FY 2006 App. To FY 2007	
					Amount	%
Costs:						
Personnel	1,650	2,520	1,550	<b>2,520</b>	0	0.00%
Operating	2,258	2,730	2,436	<b>3,830</b>	1,100	40.29%
Capital	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>3,908</b>	<b>5,250</b>	<b>3,986</b>	<b>6,350</b>	<b>1,100</b>	<b>20.95%</b>
Revenue:						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	3,908	5,250	3,986	<b>6,350</b>	1,100	20.95%
<b>TOTAL</b>	<b>3,908</b>	<b>5,250</b>	<b>3,986</b>	<b>6,350</b>	<b>1,100</b>	<b>20.95%</b>
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 rule on questions of 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 BOCA Code for correct interpretation.

**BUDGET SUMMARY:**

	FY 2005 Actual	FY 2006 Approved Budget	FY 2006 Estimated Budget	FY 2007 Adopted Budget	Increase (Decrease) FY 2006 App. To FY 2007	
					Amount	%
Costs:						
Personnel	0	150	0	150	0	0.00%
Operating	0	400	0	400	0	0.00%
Capital	0	0	0	0	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	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	0	550	0	550	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	0	0	0.00%

# NORTHERN SHENANDOAH VALLEY REGIONAL COMMISSION

8107

**DESCRIPTION:**

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

Key program issues for the Commission are transportation, solid waste and water resources. The Commission maintains a Map, Data and GIS center for the region, 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 2005 Actual	FY 2006 Approved Budget	FY 2006 Estimated Budget	FY 2007 Adopted Budget	Increase (Decrease) FY 2006 App. To FY 2007	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	25,635	25,635	25,635	25,635	0	0.00%
Capital	0	0	0	0	0	0.00%
<b>TOTAL</b>	<b>25,635</b>	<b>25,635</b>	<b>25,635</b>	<b>25,635</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	25,635	25,635	25,635	25,635	0	0.00%
<b>TOTAL</b>	<b>25,635</b>	<b>25,635</b>	<b>25,635</b>	<b>25,635</b>	<b>0</b>	<b>0.00%</b>
Full-time positions	0	0	0	0	0	0.00%



# GYPSY MOTH / BIOSOLIDS

8202

**DESCRIPTION:**

This program is designed to identify populated areas of the county that will be defoliated by the Gypsy Moth. A suppression program will be initiated in those areas to help county residents cope with the total defoliation that can result from large populations of Gypsy Moths.

This program now includes biosolids monitoring. The program was initiated July 1, 2003 to assist in monitoring the applications of biosolids on agricultural land in Frederick County. A Biosolids ad-hoc committee has generated an ordinance to monitor the application of biosolids on agricultural land within the county. This ordinance will contain verbiage that will allow the county to receive reimbursement from the Virginia Department of Health for the monitoring and testing of the already 9,500 plus permitted biosolids applications sites within the locality.

**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 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 Virginia Department of Health to develop a biosolids program that is informative and useful to all Frederick County citizens.

**DEPARTMENTAL**

**ACCOMPLISHMENTS:**

Performed site evaluations within the permitting process and reviewed several thousand acres of already permitted Frederick County properties.

Designed a Gypsy Moth display for the children's library section of the Handley Library.

Attended Biosolids training classes sponsored by the Virginia Department of Health and the Department of Conservation and Recreation.

Researched and reviewed information on site evaluations and permitting process as part of Biosolids program.

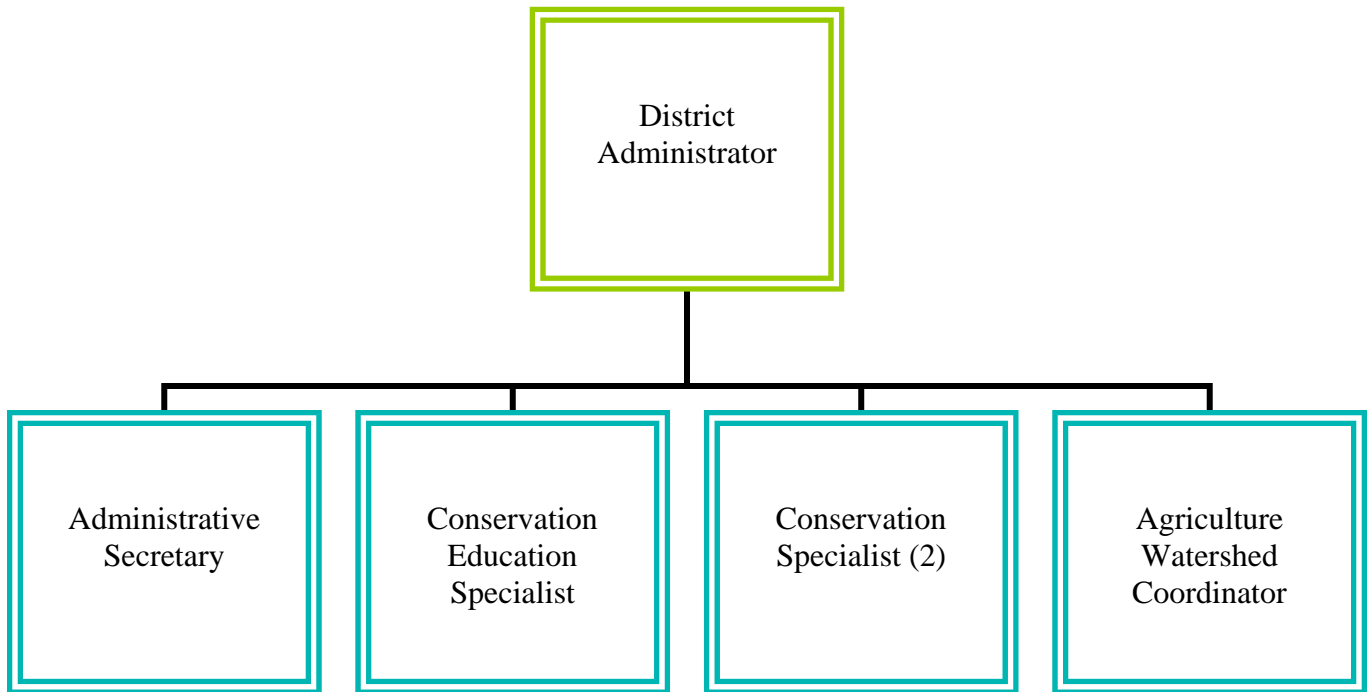
Attended nutrient management training sponsored by the Department of Conservation and Recreation.

Worked with the Virginia Gypsy Moth Association as a steering committee member to establish a commercial pest certification, in multiple categories for association members.

**BUDGET SUMMARY:**

	FY 2005 Actual	FY 2006 Approved Budget	FY 2006 Estimated Budget	FY 2007 Adopted Budget	Increase (Decrease) FY 2006 App. To FY 2007	
					Amount	%
Costs:						
Personnel	34,921	53,205	40,216	<b>66,063</b>	12,858	24.17%
Operating	5,282	93,411	5,190	<b>275,727</b>	182,316	195.18%
Capital	0	600	20,880	<b>800</b>	200	33.33%
<b>TOTAL</b>	<b>40,203</b>	<b>147,216</b>	<b>66,286</b>	<b>342,590</b>	<b>195,374</b>	<b>132.71%</b>
Revenue:						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	292	28,460	8,528	<b>31,085</b>	2,625	9.22%
Local	39,911	118,756	57,758	<b>311,505</b>	192,749	162.31%
<b>TOTAL</b>	<b>40,203</b>	<b>147,216</b>	<b>66,286</b>	<b>342,590</b>	<b>195,374</b>	<b>132.71%</b>
Full-time positions	1	1	1	<b>1</b>	0	0.00%

# Soil and Water Conservation District



# SOIL AND WATER CONSERVATION DISTRICT

8203

**DESCRIPTION:**

This activity includes the county contribution to the Lord Fairfax Soil and Water Conservation District. The county pays the Conservation Specialists salaries and fringe benefits. However, these expenses are reimbursed by the Soil and Water Conservation District. The District is the local agency composed of farm and urban volunteers and professional employees that identify conservation problems and provide conservation information and technical assistance. The District personnel serve the residents of urban and rural communities and act as a liaison between conservation problems and their solutions. Education of the youth and local officials is primary. The specialists also provide assistance and training to county planning officials when requested.

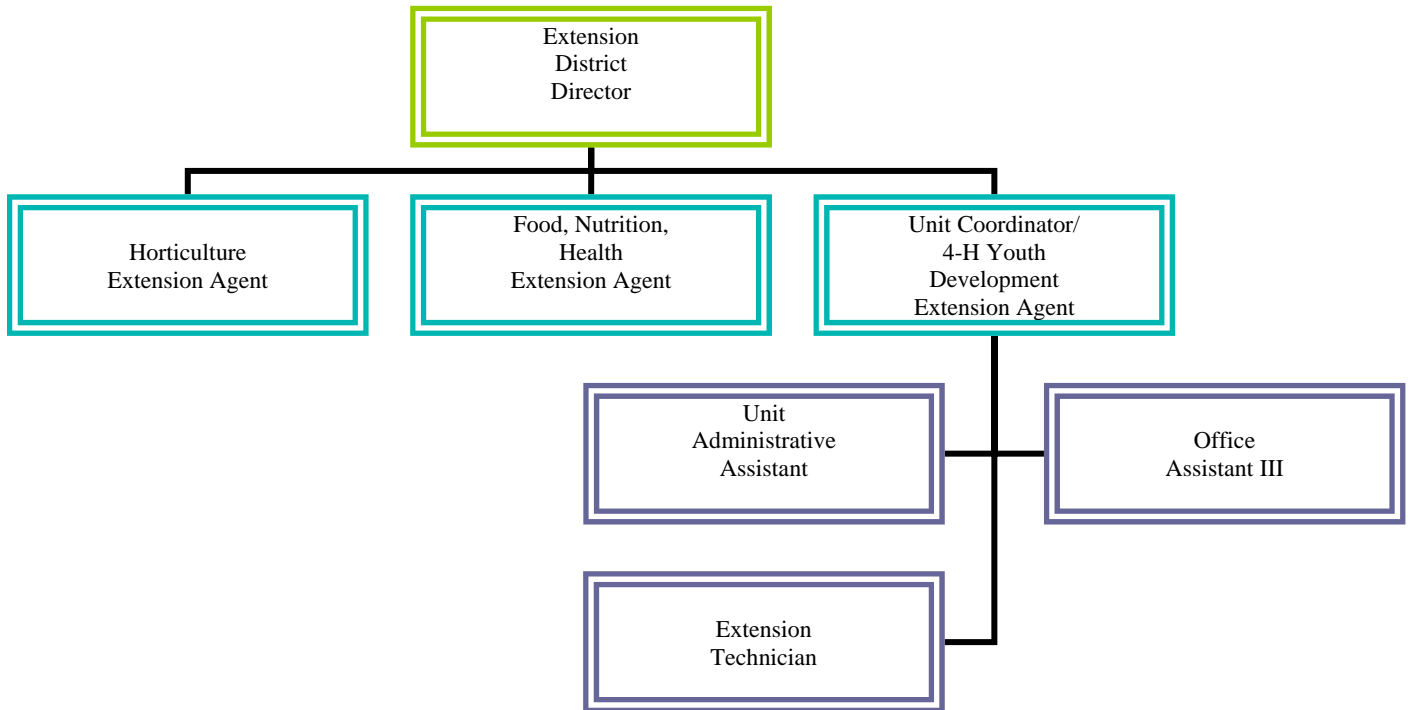
**GOALS:**

- Continue educating youth on the importance of conservation.
- Continue educating farmers in the areas of conservation tillage for controlling erosion and animal waste management for improving water quality.
- Develop closer working relationships with agricultural community.
- Promote local public awareness of the Conservation District and it's programs.

**BUDGET SUMMARY:**

	FY 2005 Actual	FY 2006 Approved Budget	FY 2006 Estimated Budget	FY 2007 Adopted Budget	Increase (Decrease) FY 2006 App. To FY 2007	
					Amount	%
Costs:						
Personnel	168,862	301,286	301,745	<b>326,684</b>	25,398	8.43%
Operating	7,875	9,000	9,000	<b>9,000</b>	0	0.00%
Capital	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>176,737</b>	<b>310,286</b>	<b>310,745</b>	<b>335,684</b>	<b>25,398</b>	<b>8.19%</b>
Revenue:						
Fees	113,262	301,286	301,745	<b>326,684</b>	25,398	8.43%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	63,475	9,000	9,000	<b>9,000</b>	0	0.00%
<b>TOTAL</b>	<b>176,737</b>	<b>310,286</b>	<b>310,745</b>	<b>335,684</b>	<b>25,398</b>	<b>8.19%</b>
Full-time positions	5	6	6	<b>6</b>	0	0.00%

# Extension



# EXTENSIONS

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 include Agriculture, Family and Consumer Sciences, Youth Leadership (4-H) and Community Viability and are funded by local, state and federal funds. A staff of seven 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.

**GOALS:**

- Provide producers with research based information from University 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 and environmental issues and impacts.
- Strive to reach 400 youth through the volunteer-led clubs.
- Provide school enrichment programs for 1,000 youth in Frederick County schools.
- Develop and deliver nutrition and health educational program targeted to the community and businesses.
- Manage and implement the Smart Choices Nutrition Education Program

**DEPARTMENTAL ACCOMPLISHMENTS:**

Conducted Extension fruit production educational programs.  
 Re-certification courses were conducted for area private and commercial applicators as well as training for insect-pest management scouts for federal tax credit.  
 Emergency damage reports were filed with the county and Farm Services Agencies regarding drought damage to farms.  
 One 4-H'er was selected to represent Virginia at the National 4-H Congress in Atlanta, Georgia.  
 The Smart Choices Nutrition Education Program educated families in the planning district and increased skills in the area of diet, food safety, food management and food budgeting.  
 Educational courses were offered on preventing identity theft.  
 The "Healthy You" program trained senior citizen mentors to teach simple nutrition concepts to preschoolers with an eight lesson educational program.

**BUDGET SUMMARY:**

	FY 2005 Actual	FY 2006 Approved Budget	FY 2006 Estimated Budget	<b>FY 2007 Adopted Budget</b>	Increase (Decrease) FY 2006 App. To FY 2007	
					Amount	%
Costs:						
Personnel	75,500	76,932	81,426	<b>86,057</b>	9,125	11.86%
Operating	73,111	91,340	68,950	<b>92,165</b>	825	0.90%
Capital	2,122	1,200	1,400	<b>2,500</b>	1,300	108.33%
<b>TOTAL</b>	<b>150,733</b>	<b>169,472</b>	<b>151,776</b>	<b>180,722</b>	11,250	6.64%
Revenue:						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	150,733	169,472	151,776	<b>180,722</b>	11,250	6.64%
<b>TOTAL</b>	<b>150,733</b>	<b>169,472</b>	<b>151,776</b>	<b>180,722</b>	11,250	6.64%
Full-time positions	2	2	2	<b>2</b>	0	0.00%

# 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.

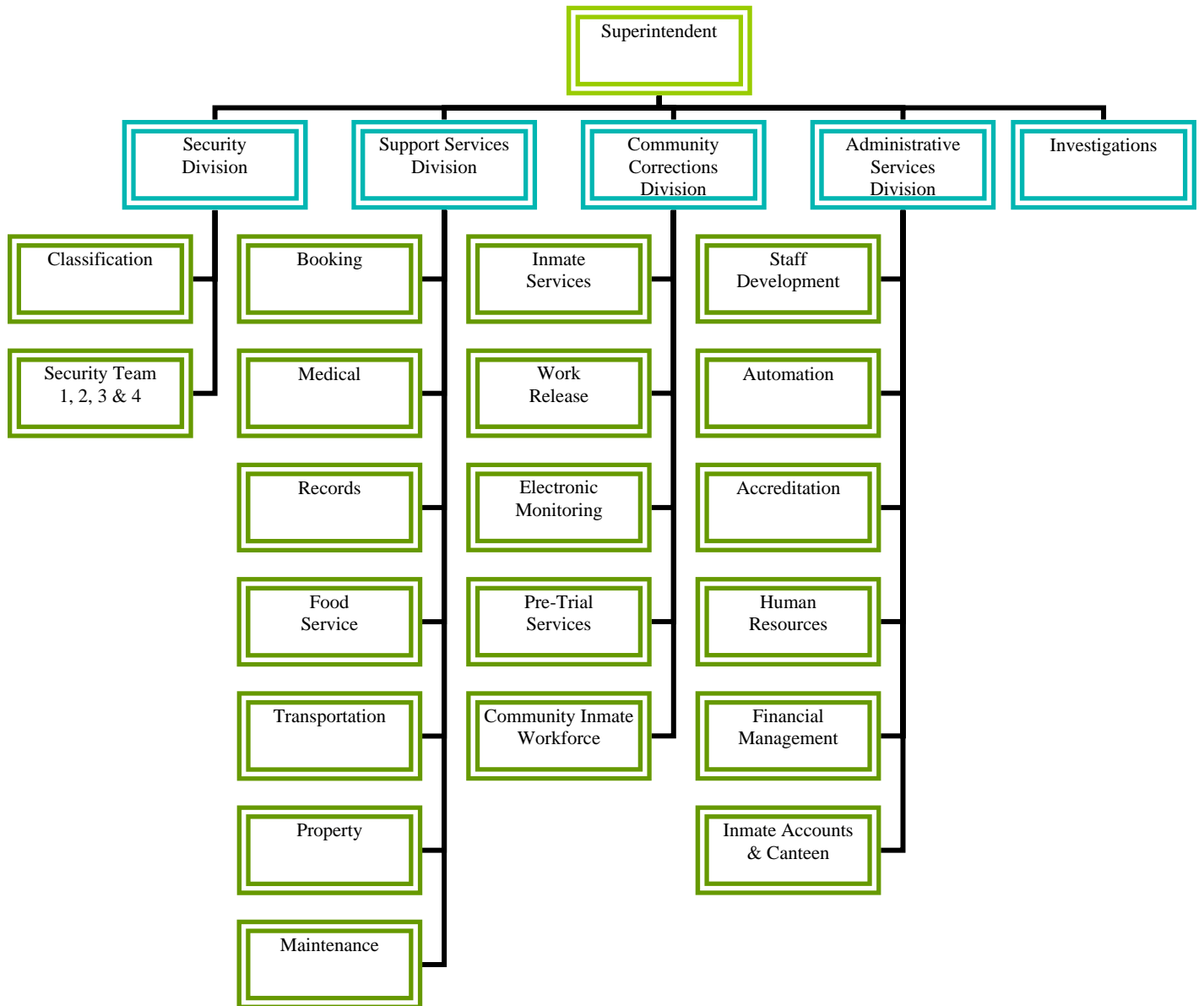
**GOALS:**

To transfer the correct amounts to the appropriate funds.

**BUDGET SUMMARY:**

	FY 2005 Actual	FY 2006 Approved Budget	FY 2006 Estimated Budget	FY 2007 Adopted Budget	Increase (Decrease) FY 2006 App. To FY 2007	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	61,557,739	67,772,816	72,604,521	73,639,267	5,866,451	8.66%
Capital	0	0	0	0	0	0.00%
<b>TOTAL</b>	<b>61,557,739</b>	<b>67,772,816</b>	<b>72,604,521</b>	<b>73,639,267</b>	<b>5,866,451</b>	<b>8.66%</b>
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	61,557,739	67,772,816	72,604,521	73,639,267	5,866,451	8.66%
<b>TOTAL</b>	<b>61,557,739</b>	<b>67,772,816</b>	<b>72,604,521</b>	<b>73,639,267</b>	<b>5,866,451</b>	<b>8.66%</b>
Full-time positions	0	0	0	0	0	0.00%

# Northwestern Regional Adult Detention Center



# NORTHWESTERN REGIONAL ADULT DETENTION CENTER

3301

## DESCRIPTION:

Organized in 1989, the Northwestern Regional Adult Detention Center is a direct supervision corrections facility consisting of a 192-bed medium security building and a 73-bed work release center. The Detention Center is governed by a Jail Authority composed of members appointed by the four participating jurisdictions and directed by a Superintendent appointed by the Authority to operate the facility in accordance with the Code of Virginia. Staffed by 116 sworn correctional officers and 45 civilian employees, the Detention Center's daily population during FY 2005 averaged 501 inmates, a 7% increase over the previous year. The facility's FY 2007 population is expected to reach 599 by July 2007. The Detention Center employees a variety of alternatives to incarceration to limit the impact of inmate population increases. During FY 2005, nearly 228 inmates remained in diversion programs each day. If these programs were not available or not used, these individuals would be in confinement and would have increased the jail's average daily population by an equal amount. Inmate population growth and overcrowding represent the greatest challenges confronting the Detention Center. The rapidly increasing inmate population remains the primary source of increased operating costs, not only in terms of health and medical expenses, but also in the need for additional staff and equipment. The population increase and the new facilities now under construction and design will add the requirement for 22 additional sworn officers and four additional civilian staff.

## GOALS:

- Increase the number of inmates participating in the local work release and HEM programs by 15%.
- Expand the state inmate contract bed program to 25 beds and ensure that the program is fully staffed with state inmates throughout the year.
- Complete development of incentive-driven inmate management system by May 2006.
- Complete construction of the 3rd Main Jail housing unit by March 31, 2007.

## PERFORMANCE INDICATORS:

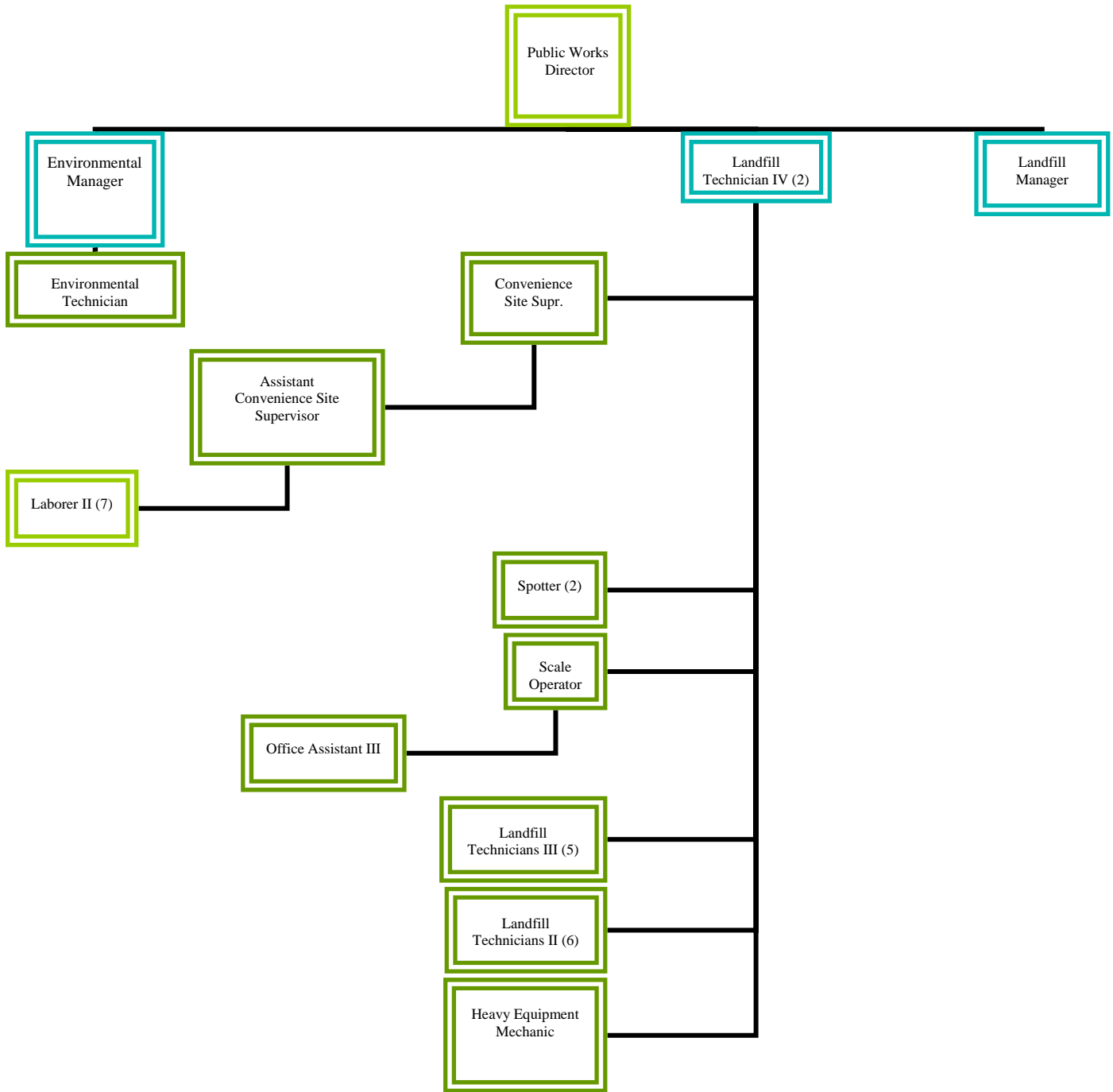
	FY 2005 Actual	FY 2006 Budget	FY 2007 Budget
# of acts of institutional violence	69	64	64
Average weekly cost to feed inmates	\$12,395	\$14,150	\$16,692
inmate/inmate assaults	62	58	58
inmate/officer assaults	7	8	8
% of Dept. of Corrections standards in total or partial compliance	100%	100%	100%

## BUDGET SUMMARY:

	FY 2005 Actual	FY 2006 Approved Budget	FY 2006 Estimated Budget	FY 2007 Adopted Budget	Increase (Decrease) FY 2006 App. To FY 2007 Amount %	
<b>Costs:</b>						
Personnel	7,636,271	8,546,686	8,688,548	<b>11,036,084</b>	2,489,398	29.13%
Operating	2,882,717	3,102,109	2,562,507	<b>5,095,046</b>	1,992,937	64.24%
Capital	125,788	199,991	112,695	<b>196,510</b>	(3,481)	-1.74%
<b>TOTAL</b>	<b>10,644,776</b>	<b>11,848,786</b>	<b>11,363,750</b>	<b>16,327,640</b>	4,478,854	37.80%
<b>Revenue:</b>						
Fees	903,093	520,565	805,109	<b>1,057,966</b>	537,401	103.23%
State/Federal	5,092,718	5,422,677	5,364,223	<b>6,839,256</b>	1,416,579	26.12%
Local	4,760,673	5,905,544	5,905,544	<b>8,430,418</b>	2,524,874	42.75%
<b>TOTAL</b>	<b>10,756,484</b>	<b>11,848,786</b>	<b>12,074,876</b>	<b>16,327,640</b>	4,478,854	37.80%
Full-time positions	150	154	162	<b>187</b>	33	21.43%



# Landfill



# REFUSE DISPOSAL - LANDFILL

4204

## DESCRIPTION:

Frederick County Sanitary Landfill is an 878 acre facility that has been in operation since July 1, 1975. Acreage has been added to the facility throughout its operations. The most recent land purchase was a parcel of 334 acres primarily located in Clarke County. This acreage will be used to extract clay that is necessary for cell development. Other improvements to this jointly owned facility have included a secondary road built to state standards, a twenty-foot tall fence to prevent spreading of wind-blown trash, a new scale house and scales, a maintenance building and a leachate treatment facility.

Approximately 91 acres has been permitted for Construction Demolition Debris.

The closure of the old landfill permitted under Permit #40 was completed in 1994.

The first phase of the new CDD landfill was initiated and completed in FY 1997-98. The first Cells of permit #529 (cells A & B, Phase 1) were closed out in FY 1999-00.

## GOALS:

Maintain vegetative cover on exposed soils by overseeding and fertilizing.

Upgrade Household Hazardous Waste facility and expand and relocate the citizens convenience center.

Install antifreeze collection station at citizens convenience area.

Increase safety awareness of all landfill employees.

Begin recirculation of leachate in order to enhance leachate treatment and increase gas production.

Expand active gas collection system to include gas to energy projects.

Strive for waste reduction through recycling, composting, brush grinding, tire shredding, etc.

## DEPARTMENTAL ACCOMPLISHMENTS:

Weighed and disposed of 204,348 tons of waste.

Conducted six household hazardous waste collection days, serving approximately 1,600 households.

Produced approximately 9,000 cubic yards of mulch from collected brush and yard waste.

Chipped 156,517 passenger tires and 20,674 truck tires.

Conducted 12 electronic recycling events, diverting approximately 84 tons of electronics from the landfill.

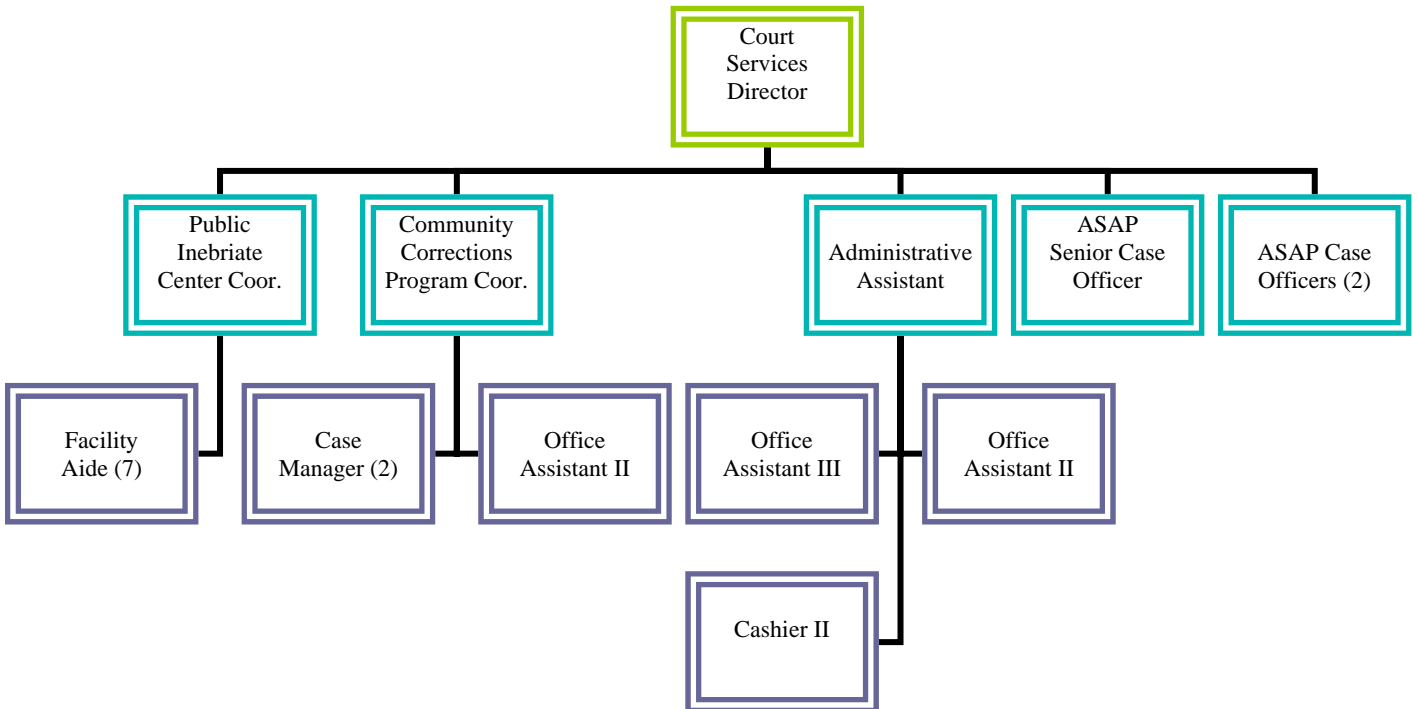
Continued pesticide container recycling program by collecting and grinding containers.

Excavated approximately 100,000 cubic yards of material in preparation of new cell development.

## BUDGET SUMMARY:

	FY 2005 Actual	FY 2006 Approved Budget	FY 2006 Estimated Budget	FY 2007 Adopted Budget	Increase (Decrease) FY 2006 App. To FY 2007	
					Amount	%
Costs:						
Personnel	1,158,730	1,394,919	1,303,377	<b>1,703,308</b>	308,389	22.11%
Operating	2,435,579	3,062,439	2,340,617	<b>3,702,213</b>	639,774	20.89%
Capital	1,011,947	4,896,700	6,802,296	<b>4,168,000</b>	(728,700)	-14.88%
<b>TOTAL</b>	<b>4,606,256</b>	<b>9,354,058</b>	<b>10,446,290</b>	<b>9,573,521</b>	<b>219,463</b>	<b>2.35%</b>
Revenue:						
Fees	4,606,256	9,354,058	10,446,290	<b>9,573,521</b>	219,463	2.35%
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>4,606,256</b>	<b>9,354,058</b>	<b>10,446,290</b>	<b>9,573,521</b>	<b>219,463</b>	<b>2.35%</b>
Full-time positions	27	27	27	<b>31</b>	4	14.81%

# 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, and Habitual Offenders, 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.
- Provide the convicted DUI offender with education concerning the effects of alcohol and drugs on the mind and body, and one's ability to operate a motor vehicle safely in the hope of preventing a repeat offense.
- Provide the Young Offender with an educational program that will reduce the probability of becoming further involved with alcohol and/or drug related behavior, and to provide the basic information necessary to develop responsible attitudes and behaviors as they become of-age adults.
- Participate in programs to help increase public awareness of the dangers and legal consequences of driving under the influence of alcohol or drugs and other alcohol/drug related violations.

**PERFORMANCE INDICATORS:**

	FY 2005 Actual	FY 2006 Budget	FY 2007 Budget
DUI Referrals	1,010	1,000	1,000
Young Offender Referrals	41	60	60
First Offender Drug Program Referrals	260	320	320
Driver Improvement Clinic Referrals	466	560	560
Habitual Offender Evaluations	112	130	130

**BUDGET SUMMARY:**

	FY 2005 Actual	FY 2006 Approved Budget	FY 2006 Estimated Budget	FY 2007 Adopted Budget	Increase (Decrease) FY 2006 App. To FY 2007	
					Amount	%
<b>Costs:</b>						
Personnel	304,028	358,659	320,235	<b>336,269</b>	(22,390)	-6.24%
Operating	179,618	175,987	152,484	<b>186,232</b>	10,245	5.82%
Capital	11,245	21,500	16,914	<b>22,000</b>	500	2.33%
<b>TOTAL</b>	494,891	556,146	489,633	<b>544,501</b>	(11,645)	-2.09%
<b>Revenue:</b>						
Fees	394,157	462,681	442,740	<b>458,081</b>	(4,600)	-0.99%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	100,734	93,465	46,893	<b>86,420</b>	(7,045)	0.00%
<b>TOTAL</b>	494,891	556,146	489,633	<b>544,501</b>	(11,645)	-2.09%
 Full-time positions	 6	 6	 6	 6	 0	 0.00%

# DIVISION OF COURT SERVICES - ADMINISTRATION

2110

**DESCRIPTION:**

Administration consists of the Division of Court Services Director and Administrative Assistant. The staff in Administration performs administrative functions for all programs.

**GOALS:**

Assist all programs under the purview of the Division of Court Services

**BUDGET SUMMARY:**

	FY 2005 Actual	FY 2006 Approved Budget	FY 2006 Estimated Budget	FY 2007 Adopted Budget	Increase (Decrease) FY 2006 App. To FY 2007	
					Amount	%
Costs:						
Personnel	156,326	174,080	167,242	<b>177,638</b>	3,558	2.04%
Operating	0	0	0	<b>0</b>	0	0.00%
Capital	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>156,326</b>	<b>174,080</b>	<b>167,242</b>	<b>177,638</b>	<b>3,558</b>	<b>2.04%</b>
Revenue:						
Fees	144,810	161,238	139,224	<b>162,104</b>	866	0.54%
State/Federal	11,516	12,842	11,076	<b>13,237</b>	395	3.08%
Local	0	0	16,942	<b>2,297</b>	2,297	0.00%
<b>TOTAL</b>	<b>156,326</b>	<b>174,080</b>	<b>167,242</b>	<b>177,638</b>	<b>3,558</b>	<b>2.04%</b>
Full-time positions	3	3	3	<b>3</b>	0	0.00%

# “STARTING POINT” DETOX CENTER

2111

**DESCRIPTION:**

The "Starting Point" Public Inebriate Center provides the public inebriate a safe, calm, controlled atmosphere in which he/she can return to a sober state. The program provides local law enforcement officials an option of incarceration of the public inebriate. This allows officers to resume patrol duties in significantly less time than transporting the public inebriate to jail, thus enhancing public safety. Those persons admitted, once becoming sober, may stay in an effort to become alcohol/drug free. Should a person wish to remain, they are transferred from the Public Inebriate Center to the self-help residential program where they undergo a regimen of attendance at various drug education and counseling programs. "Starting Point" is operated by a Coordinator and seven Facility Aides, all of whom are trained in First Aid and CPR. The facility operates 24 hours a day, 365 days a year.

**GOALS:**

Significantly reduce the Drunk In Public population at the Northwestern Regional Adult Detention Center.

Improve the efficiency and effectiveness of the local criminal justice system through reduced law enforcement, magistrate, jail and court involvement with the processing of the public inebriate.

Provide an opportunity for clients to prepare for alcohol or drug treatment, or other positive outside referral such as Alcoholics or Narcotics Anonymous.

**PERFORMANCE INDICATORS:**

	FY 2005 Actual	FY 2006 Budget	FY 2007 Budget
Law Enforcement Admissions	1,324	1,400	1,500
Walk-In Admissions	414	400	500
Total Admissions to NRADC for Drunk in Public	95	120	90

**BUDGET SUMMARY:**

	FY 2005 Actual	FY 2006 Approved Budget	FY 2006 Estimated Budget	FY 2007 Adopted Budget	Increase (Decrease) FY 2006 App. To FY 2007	
					Amount	%
<b>Costs:</b>						
Personnel	244,246	290,765	244,335	<b>302,422</b>	11,657	4.01%
Operating	51,561	57,701	65,370	<b>58,237</b>	536	0.93%
Capital	324	500	420	<b>500</b>	0	0.00%
<b>TOTAL</b>	<b>296,131</b>	<b>348,966</b>	<b>310,125</b>	<b>361,159</b>	<b>12,193</b>	<b>3.49%</b>
<b>Revenue:</b>						
Fees	56,265	55,200	45,045	<b>53,800</b>	(1,400)	-2.54%
State/Federal	85,926	89,866	85,926	<b>89,926</b>	60	0.07%
Local	185,171	203,900	203,900	<b>217,433</b>	13,533	6.64%
<b>TOTAL</b>	<b>327,362</b>	<b>348,966</b>	<b>334,871</b>	<b>361,159</b>	<b>12,193</b>	<b>3.49%</b>
Full-time positions	8	7	7	<b>7</b>	0	0.00%

# OLD DOMINION COMMUNITY CORRECTIONS PROGRAM

2112

**DESCRIPTION:**

This program provides probationary services and intermediate sanctions for locally responsible offenders from the General District, Juvenile and Domestic Relations and Circuit Courts from the service area. The program operates under the authority of the Comprehensive Community Corrections Act and the Code of Virginia. The program is funded through a grant from the Department of Criminal Justice Services and client supervision fees and requires no matching local funds. Probationary requirements may include community service work, substance abuse/mental health assessment and treatment, alcohol/drug screening and monitoring of payment of court costs, fines and resolutions.

**GOALS:**

Provide supervision through a variety of punitive intermediate sanctions and punishments.

Make offenders accountable to the community for their criminal behavior through community service programs, restitution programs and a large range of locally developed sanctions.

Provide offenders with referrals to educational programs, job training/placement programs and substance abuse education and/or treatment programs to enable them to become fully functional members of the community.

To transform an otherwise unproductive period of incarceration into a much needed work assistance program for the community.

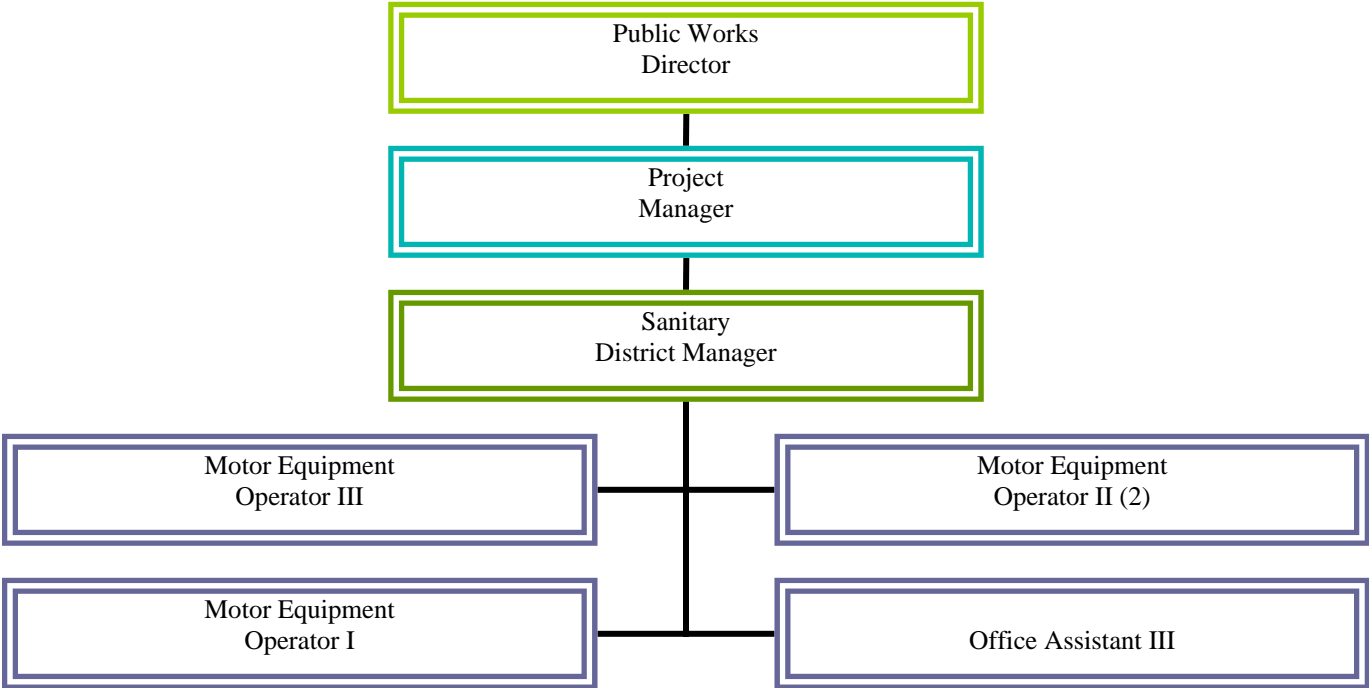
**PERFORMANCE INDICATORS:**

	FY 2005 Actual	FY 2006 Budget	FY 2007 Budget
Cases Referred	559	500	575
Cases Closed - Successful	330	395	356
Community Service Hours Performed	10,423	1,000	10,900
Court Costs Paid	\$1,669	\$6,000	\$5,000
Restitution Paid	\$4,175	\$18,000	\$8,000
Jail Days Suspended	24,438	30,000	23,235
Client Supervision Days	79,011	95,000	77,000

**BUDGET SUMMARY:**

	FY 2005 Actual	FY 2006 Approved Budget	FY 2006 Estimated Budget	FY 2007 Adopted Budget	Increase (Decrease) FY 2006 App. To FY 2007	
					Amount	%
<b>Costs:</b>						
Personnel	141,165	157,828	142,070	<b>156,046</b>	(1,782)	-1.13%
Operating	55,815	49,806	46,609	<b>54,934</b>	5,128	10.30%
Capital	10,398	9,050	7,920	<b>9,707</b>	657	7.26%
<b>TOTAL</b>	<b>207,378</b>	<b>216,684</b>	<b>196,599</b>	<b>220,687</b>	<b>4,003</b>	<b>1.85%</b>
<b>Revenue:</b>						
Fees	41,305	38,200	44,587	<b>42,200</b>	4,000	10.47%
State/Federal	155,245	155,245	160,767	<b>160,767</b>	5,522	3.56%
Local	10,828	23,239	0	<b>17,720</b>	(5,519)	-23.75%
<b>TOTAL</b>	<b>207,378</b>	<b>216,684</b>	<b>205,354</b>	<b>220,687</b>	<b>4,003</b>	<b>1.85%</b>
Full-time positions	3	3	3	<b>3</b>	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.

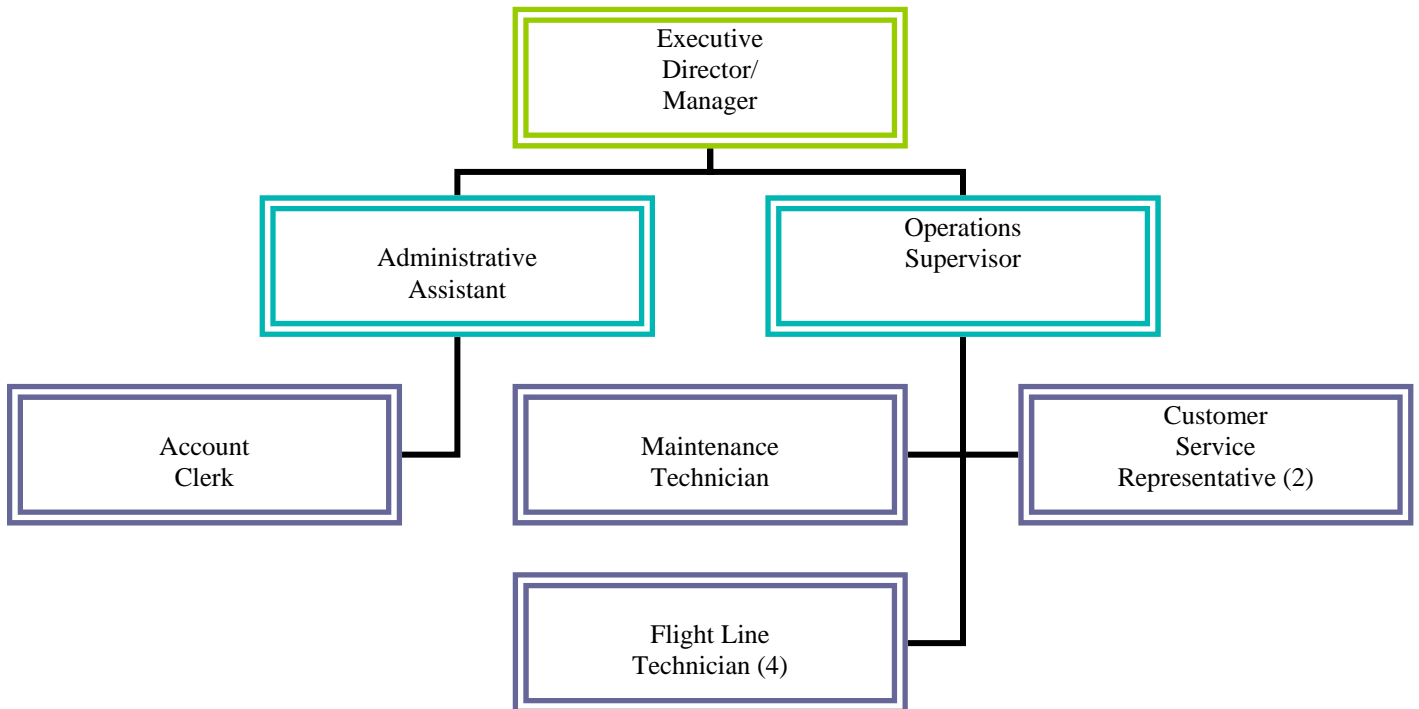
**DEPARTMENTAL ACCOMPLISHMENTS:**

Maintained and improved 50 miles of roadways.  
Upgraded culverts, filled in potholes, pulled drainage ditches.

**BUDGET SUMMARY:**

	FY 2005 Actual	FY 2006 Approved Budget	FY 2006 Estimated Budget	FY 2007 Adopted Budget	Increase (Decrease) FY 2006 App. To FY 2007	
					Amount	%
Costs:						
Personnel	195,904	257,478	230,547	<b>305,356</b>	47,878	18.59%
Operating	154,076	334,935	162,401	<b>684,854</b>	349,919	104.47%
Capital	57,951	30,000	5,259	<b>329,500</b>	299,500	998.33%
<b>TOTAL</b>	<b>407,931</b>	<b>622,413</b>	<b>398,207</b>	<b>1,319,710</b>	<b>697,297</b>	<b>112.03%</b>
Revenue:						
Fees	407,931	622,413	398,207	<b>1,319,710</b>	697,297	112.03%
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>407,931</b>	<b>622,413</b>	<b>398,207</b>	<b>1,319,710</b>	<b>697,297</b>	<b>112.03%</b>
Full-time positions	5	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 376 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.
- 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 2005 Actual	FY 2006 Approved Budget	FY 2006 Estimated Budget	<b>FY 2007 Adopted Budget</b>	Increase (Decrease) FY 2006 App. To FY 2007	
					Amount	%
Costs:						
Personnel	390,760	393,865	456,131	<b>587,315</b>	193,450	49.12%
Operating	1,169,817	1,080,975	1,415,057	<b>1,632,550</b>	551,575	51.03%
Capital	231,866	253,000	205,273	<b>272,950</b>	19,950	7.89%
<b>TOTAL</b>	<b>1,792,443</b>	<b>1,727,840</b>	<b>2,076,461</b>	<b>2,492,815</b>	764,975	44.27%
Revenue:						
Fees	1,640,253	1,618,850	2,305,785	<b>2,395,700</b>	776,850	47.99%
State/Federal	6,485	12,190	9,273	<b>20,840</b>	8,650	70.96%
Local	145,705	96,800	96,800	<b>76,275</b>	(20,525)	-21.20%
<b>TOTAL</b>	<b>1,792,443</b>	<b>1,727,840</b>	<b>2,411,858</b>	<b>2,492,815</b>	764,975	44.27%
Full-time positions	9	9	11	<b>12</b>	3	33.33%

# UNEMPLOYMENT COMPENSATION

9500

**DESCRIPTION:**

In 1976, the U.S. Congress passed an act which extended unemployment benefits to all employees of a local government. Subsequently, the Commonwealth of Virginia passed legislation to implement this federal act in Virginia. Two methods of participation were given to the localities; contributing tax and reimbursement. On October 26, 1977, the Board of Supervisors decided to implement the reimbursement method. This legislation became effective January 1, 1978 and the insurance must be funded at 100% by local units of government.

**GOALS:**

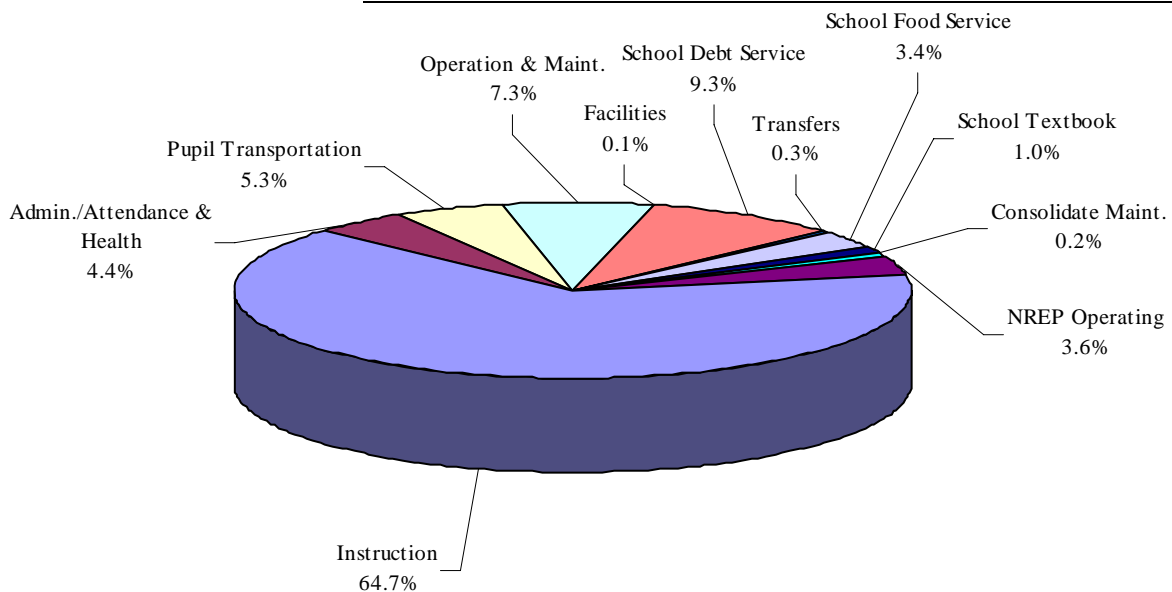
Provide unemployment assistance to eligible individuals.

**BUDGET SUMMARY:**

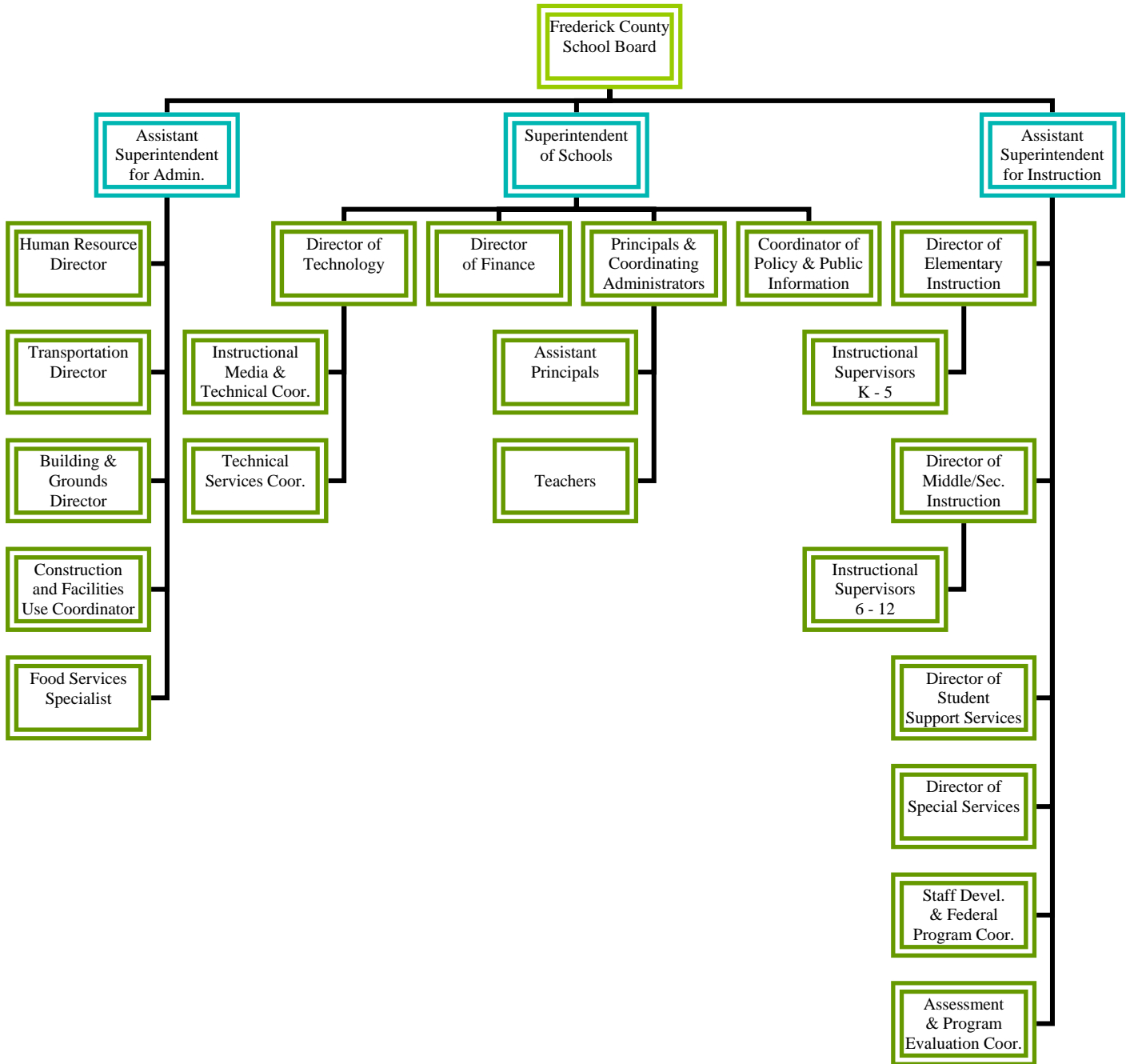
	FY 2005 Actual	FY 2006 Approved Budget	FY 2006 Estimated Budget	FY 2007 Adopted Budget	Increase (Decrease) FY 2006 App. To FY 2007	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	8,042	10,000	1,824	10,000	0	0.00%
Capital	0	0	0	0	0	0.00%
<b>TOTAL</b>	<b>8,042</b>	<b>10,000</b>	<b>1,824</b>	<b>10,000</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	8,042	10,000	1,824	10,000	0	0.00%
<b>TOTAL</b>	<b>8,042</b>	<b>10,000</b>	<b>1,824</b>	<b>10,000</b>	<b>0</b>	<b>0.00%</b>
Full-time positions	0	0	0	0	0	0.00%

## Schools

	2005 Actual	2006 Budget	2007 Adopted Budget	Increase (Decrease) FY 2006 to FY 2007	
				Amount	%
Instruction	\$78,192,565	\$86,364,757	<b>\$97,318,320</b>	\$10,953,563	12.68%
Admin./Attendance & Health	5,030,059	5,537,962	<b>6,592,862</b>	\$1,054,900	19.05%
Pupil Transportation	6,718,131	7,354,461	<b>8,012,099</b>	\$657,638	8.94%
Operation & Maintenance	9,273,901	9,918,531	<b>10,920,504</b>	\$1,001,973	10.10%
Facilities	64,311	66,000	<b>184,884</b>	\$118,884	180.13%
School Debt Service	12,407,904	13,682,839	<b>13,937,070</b>	\$254,231	1.86%
Transfers	365,830	371,313	<b>517,662</b>	\$146,349	39.41%
School Food Service	3,417,568	4,365,608	<b>5,063,552</b>	\$697,944	15.99%
School Textbook	584,165	1,203,032	<b>1,485,818</b>	\$282,786	23.51%
Trust Funds	263	1,100	<b>1,100</b>	\$0	0.00%
Consolidate Maintenance	209,779	500,000	<b>300,000</b>	(\$200,000)	-40.00%
School Capital Fund	53,500	1,000,000	<b>665,701</b>	(\$334,299)	-33.43%
NREP Operating Fund	3,753,013	4,688,161	<b>5,373,394</b>	\$685,233	14.62%
NREP Textbook Fund	10,246	30,000	<b>30,000</b>	\$0	0.00%
<b>SCHOOL FUNDS</b>					
	\$120,081,235	\$135,083,764	<b>\$150,402,966</b>	\$15,319,202	11.34%



# Frederick County Public Schools



# SCHOOL INSTRUCTION

## DESCRIPTION:

The department of instruction is the most vital area of the public schools. In addition to the division superintendent, the program of instruction is directed by the assistant superintendent for instruction and the supervisory staff, principals and assistant principals of the respective schools and teachers in the areas of primary, elementary, intermediate, high school and adult instruction. The department of instruction includes special education for preschool handicapped, learning disabled, mentally disabled, physically handicapped and emotionally handicapped students. The largest number of personnel is employed and directed through the instructional department. This department deals in a daily personal relationship with 12,787 students in the Frederick County Public Schools.

The instructional program also includes the responsibilities of personnel such as secretaries to principals and teachers aides and many attendant functions such as travel expenses, tuition grants, educational television, in-service training, instructional supplies including vocational instructional supplies, programs for the gifted and talented, teaching materials, library books and supplies.

## 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:

Student drop out rate continues to be low at 1.28%.

Grade 8 Standards of Learning (SOL) Writing test pass rate improved from 74% in Spring 2005 to over 88% in Spring 2006.

Opportunities for career and technical education students expanded to earn industry credentials in all fields with over 225 career level certificates and licenses earned.

FCPS partnered with regional school divisions in planning the opening of Mountain Vista Governor's Schools in Math, Science and Technology. Thirty FCPS students are registered for fall 2006.

## BUDGET SUMMARY:

	FY 2005 Actual	FY 2006 Approved Budget	FY 2006 Estimated Budget	FY 2007 Adopted Budget	Increase (Decrease)	
					FY 2006 App. Amount	To FY 2007 %
<b>Costs:</b>						
Personnel	69,966,559	77,383,131	77,471,111	<b>88,068,824</b>	10,685,693	13.81%
Operating	7,011,059	7,657,261	8,037,069	<b>7,985,266</b>	328,005	4.28%
Capital	1,214,947	1,324,365	1,393,338	<b>1,264,230</b>	(60,135)	-4.54%
<b>TOTAL</b>	<b>78,192,565</b>	<b>86,364,757</b>	<b>86,901,518</b>	<b>97,318,320</b>	<b>10,953,563</b>	<b>12.68%</b>
<b>Revenue:</b>						
Fees	421,817	525,375	508,692	<b>605,473</b>	80,098	15.25%
State/Federal	42,170,008	46,993,502	47,049,730	<b>53,975,737</b>	6,982,235	14.86%
Local	36,584,036	38,845,880	39,343,096	<b>42,737,110</b>	3,891,230	10.02%
<b>TOTAL</b>	<b>79,175,861</b>	<b>86,364,757</b>	<b>86,901,518</b>	<b>97,318,320</b>	<b>10,953,563</b>	<b>12.68%</b>
Full-time positions	1,354.5	1,401.35	1,419.1	<b>1,470.09</b>	68.7	4.91%

# 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 the policies by which 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 supt. and staff are charged with the responsibility of planning, developing methods of finance and supervising the construction or renovation of school facilities.

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's 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.

**GOALS:**

To ensure the most efficient operation of the school system.

**CURRENT ACCOMPLISHMENTS:**

Held second annual retirement recognition banquet honoring 33 employees with 657 combined years of service.

Participated in 32 recruitment fairs in Maryland, New York, Ohio, Pennsylvania, Virginia and West Virginia.

Instituted a Well Aware Program in cooperation with Anthem BlueCross BlueShield to promote wellness for employees..

**BUDGET SUMMARY:**

	FY 2005 Actual	FY 2006 Approved Budget	FY 2006 Estimated Budget	FY 2007 Adopted Budget	Increase (Decrease) FY 2006 App. To FY 2007	
					Amount	%
Costs:						
Personnel	4,195,732	4,605,290	4,702,977	<b>5,628,767</b>	1,023,477	22.22%
Operating	787,984	903,172	903,953	<b>958,595</b>	55,423	6.14%
Capital	46,343	29,500	14,182	<b>5,500</b>	(24,000)	-81.36%
<b>TOTAL</b>	<b>5,030,059</b>	<b>5,537,962</b>	<b>5,621,112</b>	<b>6,592,862</b>	<b>1,054,900</b>	<b>19.05%</b>
Revenue:						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	1,982,903	2,096,610	2,135,617	<b>2,618,300</b>	521,690	24.88%
Local	3,110,411	3,441,352	3,485,496	<b>3,974,562</b>	533,210	15.49%
<b>TOTAL</b>	<b>5,093,314</b>	<b>5,537,962</b>	<b>5,621,113</b>	<b>6,592,862</b>	<b>1,054,900</b>	<b>19.05%</b>
Full-time positions	66	69	72	<b>74</b>	5	7.25%



# 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. The pupil transportation service is under the direction of a director of transportation, whose responsibilities include the recommendation of bus drivers and substitute bus drivers to the division superintendent and school board. The director of transportation must follow the laws and guidelines of the Virginia Board of Education in the employment of bus drivers and assistant bus drivers. 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 150 buses and other vehicles. An important role of the director of transportation is the development of bus routes to cover the entire road system of Frederick County. This person is charged with encouraging and promoting safety practices of bus drivers in the operation of vehicles on the highways and roads of the county.

## GOALS:

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

## CURRENT ACCOMPLISHMENTS:

Bus fleet amassed 2.4 million miles completing nearly 700 bus routes daily for an average of 10,000 miles per day.

Met or exceeded federal and state standards for inspections and maintenance on 130 regular education, 31 special education routed school buses and spare fleet.

Maintained 125 light duty vehicles.

Introduced "WebQuery" software to give parents access to bus route information through FCPS web page.

## BUDGET SUMMARY:

	FY 2005 Actual	FY 2006 Approved Budget	FY 2006 Estimated Budget	FY 2007 Adopted Budget	Increase (Decrease) FY 2006 App. To FY 2007	
					Amount	%
Costs:						
Personnel	4,765,388	5,020,818	5,055,751	<b>5,712,502</b>	691,684	13.78%
Operating	953,792	1,358,643	1,522,132	<b>1,257,583</b>	(101,060)	-7.44%
Capital	998,951	975,000	976,962	<b>1,042,014</b>	67,014	6.87%
<b>TOTAL</b>	<b>6,718,131</b>	<b>7,354,461</b>	<b>7,554,845</b>	<b>8,012,099</b>	<b>657,638</b>	<b>8.94%</b>
Revenue:						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	2,755,952	2,784,316	3,274,045	<b>3,181,938</b>	397,622	14.28%
Local	4,046,661	4,570,145	4,280,800	<b>4,830,161</b>	260,016	5.69%
<b>TOTAL</b>	<b>6,802,613</b>	<b>7,354,461</b>	<b>7,554,845</b>	<b>8,012,099</b>	<b>657,638</b>	<b>8.94%</b>
Full-time positions	198.3	203.3	201.3	<b>209.31</b>	6.01	2.96%

# OPERATION & MAINTENANCE SERVICES

## DESCRIPTION:

The school division includes seventeen 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 daily cleaning of classrooms, halls, restrooms and many special areas of each building. Salaries of custodial personnel are among the main items in the operation of the school division. In addition, electrical, telephone, water, sewage and fuel services are included. The other major item in this department is custodial supplies including detergents, cleaning materials and equipment, paper towels and other necessary items.

Maintenance of the school division's facilities includes the repair and replacement of equipment, contracted services on buildings and grounds and contracted services on educational television and vocational equipment.

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.

## 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:

Relocated temporary four-classroom structures at Indian Hollow Elementary School and the Transportation Facility.

Completed the improvement of playground equipment at school sites.

Replaced gym bleachers at Aylor and Frederick County Middle Schools.

Repaired main entrance at Frederick County Middle School and air conditioning system at Aylor Middle School.

Replaced roof decking and membrane at Middletown Elementary School.

Assisted with the opening of Admiral Byrd Middle School.

## BUDGET SUMMARY:

	FY 2005 Actual	FY 2006 Approved Budget	FY 2006 Estimated Budget	FY 2007 Adopted Budget	Increase (Decrease) FY 2006 App. To FY 2007	
					Amount	%
Costs:						
Personnel	4,298,240	4,855,450	4,819,013	<b>5,335,211</b>	479,761	9.88%
Operating	4,426,651	5,017,581	4,957,854	<b>5,390,793</b>	373,212	7.44%
Capital	549,010	45,500	315,392	<b>194,500</b>	149,000	327.47%
<b>TOTAL</b>	<b>9,273,901</b>	<b>9,918,531</b>	<b>10,092,259</b>	<b>10,920,504</b>	<b>1,001,973</b>	<b>10.10%</b>
Revenue:						
Fees	356,748	462,547	420,384	<b>457,547</b>	(5,000)	-1.08%
State/Federal	3,655,870	3,755,044	3,834,329	<b>4,336,987</b>	581,943	15.50%
Local	5,377,905	5,700,940	5,837,545	<b>6,125,970</b>	425,030	7.46%
<b>TOTAL</b>	<b>9,390,523</b>	<b>9,918,531</b>	<b>10,092,258</b>	<b>10,920,504</b>	<b>1,001,973</b>	<b>10.10%</b>
Full-time positions	111.9	114.15	116.15	<b>119.4</b>	5.25	4.60%

# 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.

The FCPS School Board approved for FY 2007 the designation of this function as a department consisting of one coordinator and one secretary whose primary duties are related to all of the above activities.

**GOALS:**

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

**BUDGET SUMMARY:**

	FY 2005 Actual	FY 2006 Approved Budget	FY 2006 Estimated Budget	FY 2007 Adopted Budget	Increase (Decrease) FY 2006 App. To FY 2007	
					Amount	%
Costs:						
Personnel	0	0	0	<b>119,884</b>	119,884	100.00%
Operating	64,311	66,000	68,200	<b>65,000</b>	(1,000)	-1.52%
Capital	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>64,311</b>	<b>66,000</b>	<b>68,200</b>	<b>184,884</b>	<b>118,884</b>	<b>180.13%</b>
Revenue:						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	25,352	23,120	25,911	<b>67,203</b>	44,083	190.67%
Local	39,768	42,880	42,289	<b>117,681</b>	74,801	174.44%
<b>TOTAL</b>	<b>65,120</b>	<b>66,000</b>	<b>68,200</b>	<b>184,884</b>	<b>118,884</b>	<b>180.13%</b>
Full-time positions	0	0	0	<b>1</b>	1	100.00%

# SCHOOL DEBT SERVICE

**DESCRIPTION:**

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

**GOALS:**

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

**BUDGET SUMMARY:**

	FY 2005 Actual	FY 2006 Approved Budget	FY 2006 Estimated Budget	FY 2007 Adopted Budget	Increase (Decrease) FY 2006 App. To FY 2007	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	12,407,904	13,682,839	13,682,839	<b>13,937,070</b>	254,231	1.86%
Capital	0	0	0	0	0	0.00%
<b>TOTAL</b>	<b>12,407,904</b>	<b>13,682,839</b>	<b>13,682,839</b>	<b>13,937,070</b>	254,231	1.86%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	1,945,359	2,053,975	2,053,975	<b>2,031,405</b>	(22,570)	-1.10%
Local	10,676,546	11,628,864	11,628,864	<b>11,905,665</b>	276,801	2.38%
<b>TOTAL</b>	<b>12,621,905</b>	<b>13,682,839</b>	<b>13,682,839</b>	<b>13,937,070</b>	254,231	1.86%
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.

**GOALS:**

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

**BUDGET SUMMARY:**

	FY 2005	FY 2006	FY 2006	FY 2007 Adopted Budget	Increase (Decrease)	
	Actual	Approved Budget	Estimated Budget		FY 2006 App. To FY 2007 Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	365,830	371,313	371,313	<b>517,662</b>	146,349	39.41%
Capital	0	0	0	0	0	0.00%
<b>TOTAL</b>	<b>365,830</b>	<b>371,313</b>	<b>371,313</b>	<b>517,662</b>	146,349	39.41%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	365,830	371,313	371,313	<b>517,662</b>	146,349	39.41%
<b>TOTAL</b>	<b>365,830</b>	<b>371,313</b>	<b>371,313</b>	<b>517,662</b>	146,349	39.41%
Full-time positions	0	0	0	0	0	0.00%

# SCHOOL FOOD SERVICE

## DESCRIPTION:

The County public school system operates a school food service that provides approximately 1.8 million meals for students and school personnel each year. The school food service is under the direction of the assistant superintendent for administration.

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 by the federal school lunch program and from daily charges for lunches and milk.

## GOALS:

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

## CURRENT ACCOMPLISHMENTS:

All county schools are now operating with "Café Team" software.

Monthly elementary school promotion days increased daily meal participation by 20 percent.

A published Food Service Manager Manual is available for use at all county schools.

## BUDGET SUMMARY:

	FY 2005 Actual	FY 2006 Approved Budget	FY 2006 Estimated Budget	FY 2007 Adopted Budget	Increase (Decrease) FY 2006 App. To FY 2007	
					Amount	%
Costs:						
Personnel	1,823,892	2,067,093	2,067,093	<b>2,282,014</b>	214,921	10.40%
Operating	1,582,856	1,663,343	1,663,343	<b>2,007,464</b>	344,121	20.69%
Capital	10,820	635,172	635,172	<b>774,074</b>	138,902	21.87%
<b>TOTAL</b>	<b>3,417,568</b>	<b>4,365,608</b>	<b>4,365,608</b>	<b>5,063,552</b>	<b>697,944</b>	<b>15.99%</b>
Revenue:						
Fees	2,493,825	2,564,466	2,564,466	<b>2,910,085</b>	345,619	13.48%
State/Federal	1,026,386	1,038,297	1,038,297	<b>1,242,894</b>	204,597	19.71%
Local	807,930	762,845	762,845	<b>910,573</b>	147,728	19.37%
<b>TOTAL</b>	<b>4,328,141</b>	<b>4,365,608</b>	<b>4,365,608</b>	<b>5,063,552</b>	<b>697,944</b>	<b>15.99%</b>
Full-time positions	88.8	91.8	93.55	<b>96.96</b>	5.16	5.62%

# 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.

**GOALS:**

To provide textbooks to all students.

**BUDGET SUMMARY:**

	FY 2005 Actual	FY 2006 Approved Budget	FY 2006 Estimated Budget	FY 2006 Adopted Budget	Increase (Decrease) FY 2006 App. To FY 2007	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	584,165	1,203,032	1,203,032	1,485,818	282,786	23.51%
Capital	0	0	0	0	0	0.00%
<b>TOTAL</b>	<b>584,165</b>	<b>1,203,032</b>	<b>1,203,032</b>	<b>1,485,818</b>	<b>282,786</b>	<b>23.51%</b>
Revenue:						
Fees	15,841	12,500	12,500	18,500	6,000	48.00%
State/Federal	452,429	464,113	464,113	778,006	313,893	67.63%
Local	552,442	726,419	726,419	689,312	(37,107)	-5.11%
<b>TOTAL</b>	<b>1,020,712</b>	<b>1,203,032</b>	<b>1,203,032</b>	<b>1,485,818</b>	<b>282,786</b>	<b>23.51%</b>
Full-time positions	0	0	0	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.

**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 2005 Actual	FY 2006 Approved Budget	FY 2006 Estimated Budget	FY 2007 Adopted Budget	Increase (Decrease) FY 2006 App. To FY 2007	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	263	1,100	1,100	1,100	0	0.00%
Capital	0	0	0	0	0	0.00%
<b>TOTAL</b>	<b>263</b>	<b>1,100</b>	<b>1,100</b>	<b>1,100</b>	<b>0</b>	<b>0.00%</b>
Revenue:						
Fees	381	1,100	1,100	1,100	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	22,008	0	0	0	0	0.00%
<b>TOTAL</b>	<b>22,389</b>	<b>1,100</b>	<b>1,100</b>	<b>1,100</b>	<b>0</b>	<b>0.00%</b>
Full-time positions	0	0	0	0	0	0.00%



# CONSOLIDATED SERVICES FUND

**DESCRIPTION:**

A memorandum of understanding between the Frederick County Board of Supervisors and the Frederick County School Board was developed to provide a framework whereby the school system would manage and assume responsibility for the operation and maintenance of the county office complex. Funds were set aside from regular operations of the school system in the Consolidated Maintenance Fund. Expenses reflected here are those associated with the operation and maintenance of the Old Frederick County Courthouse, the county administration building located at 107 North Kent Street and the Handley Regional Library.

**GOALS:**

To have the county office complex and Handley Regional Library operated and maintained by school system personnel.

**BUDGET SUMMARY:**

	FY 2005 Actual	FY 2006 Approved Budget	FY 2006 Estimated Budget	FY 2007 Adopted Budget	Increase (Decrease) FY 2006 App. To FY 2007	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	207,219	500,000	500,000	300,000	(200,000)	-40.00%
Capital	2,560	0	0	0	0	0.00%
<b>TOTAL</b>	<b>209,779</b>	<b>500,000</b>	<b>500,000</b>	<b>300,000</b>	<b>(200,000)</b>	<b>-40.00%</b>
Revenue:						
Fees	209,779	500,000	500,000	300,000	(200,000)	-40.00%
State/Federal	0	0	0	0	0	0.00%
Local	747	0	0	0	0	0.00%
<b>TOTAL</b>	<b>210,526</b>	<b>500,000</b>	<b>500,000</b>	<b>300,000</b>	<b>(200,000)</b>	<b>-40.00%</b>
Full-time positions	0	0	0	0	0	0.00%

# NREP OPERATING FUND

## DESCRIPTION:

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

Early Childhood Special Education - NREP provides screening services for children from birth to five years of age to identify children experiencing delays. Therapy services (such as speech, physical and occupational) and services for hearing and visually impaired children are available. Services for mildly delayed preschoolers may be provided in the child's home on a weekly 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.

## GOALS:

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

## BUDGET SUMMARY:

	FY 2005 Actual	FY 2006 Approved Budget	FY 2006 Estimated Budget	FY 2007 Adopted Budget	Increase (Decrease) FY 2006 App. To FY 2007	
					Amount	%
Costs:						
Personnel	2,965,525	3,521,104	3,433,502	<b>3,988,238</b>	467,134	13.27%
Operating	723,702	683,464	870,028	<b>762,955</b>	79,491	11.63%
Capital	63,786	483,593	384,631	<b>622,201</b>	138,608	28.66%
<b>TOTAL</b>	<b>3,753,013</b>	<b>4,688,161</b>	<b>4,688,161</b>	<b>5,373,394</b>	<b>685,233</b>	<b>14.62%</b>
Revenue:						
Fees	3,663,183	4,156,570	4,203,435	<b>4,697,830</b>	541,260	13.02%
State/Federal	163,909	186,890	183,460	<b>111,934</b>	(74,956)	-40.11%
Local	40,593	344,701	301,266	<b>563,630</b>	218,929	63.51%
<b>TOTAL</b>	<b>3,867,685</b>	<b>4,688,161</b>	<b>4,688,161</b>	<b>5,373,394</b>	<b>685,233</b>	<b>14.62%</b>
Full-time positions	78	85.25	85.25	<b>86.25</b>	1	1.17%

# 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 2005 Actual	FY 2006 Approved Budget	FY 2006 Estimated Budget	FY 2007 Adopted Budget	Increase (Decrease) FY 2006 App. To FY 2007	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	10,246	30,000	30,000	30,000	0	0.00%
Capital	0	0	0	0	0	0.00%
<b>TOTAL</b>	<b>10,246</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>0</b>	<b>0.00%</b>
Revenue:						
Fees	335	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	28,026	30,000	30,000	30,000	0	0.00%
<b>TOTAL</b>	<b>28,361</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>0</b>	<b>0.00%</b>
Full-time positions	0	0	0	0	0	0.00%

**CAPITAL IMPROVEMENT PLAN  
FREDERICK COUNTY  
2006-2007**

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 March 8, 2006.

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.

The annual review process begins with the submission of capital expenditure requests from county departments and relevant agencies in the fall of the year. These requests are evaluated by the Comprehensive Plans and Programs Subcommittee (CPPS), a subcommittee of the Planning Commission. The CPPS meets with representatives of departments making expenditure requests and determines a recommended priority for the various requests. This recommendation is forwarded to the Planning Commission which in turn makes a recommendation to the Board of Supervisors.

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.

**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  
FY 2006-2007**

	Projects (in order of priority)	2006-07	2007-08	2008-09	2009-10	2010-11	Total
1. PS	Replacement Gainesboro Elem. School	13,775,000	2,190,000				17,750,000
2. PS	Transportation Facility/Central Admin.	12,000,000	11,575,000				26,600,000
3. PS	Elementary School #12	1,675,000	13,901,700	4,875,000			20,451,700
4. PS	R.E. Aylor Middle School Renovations	2,500,000	13,275,000	2,225,000			18,000,000
5. PS	Land Acquisition for Eleven Facilities	1,350,000	3,600,000	675,000	1,350,000	5,625,000	12,600,000
6. PS	Robinson Ed Center/NREP Renovation		500,000	8,300,000	4,000,000	3,000,000	15,800,000
7. PS	Fourth High School		3,750,000	5,000,000	15,000,000	20,000,000	55,000,000
8. PS	James Wood High School Renovation			1,000,000	1,000,000	13,500,000	18,000,000
9. PS	Frederick Middle School Renovation			500,000	6,000,000	9,500,000	18,000,000
10. PS	Apple Pie Ridge/Bass Hoover Renovation			500,000	3,500,000	1,000,000	5,000,000
11. PS	Indian Hollow Elementary Renovation				230,000	1,500,000	3,000,000
12. PS	Fifth Middle School		2,350,000	3,150,000	17,500,000	3,000,000	26,000,000
13. PS	Elementary School #13	1,575,000	100,000	13,901,700	4,875,000		20,451,700
14. PS	Elementary School #14			1,575,000	100,000	13,901,700	20,451,700
1. PR	Indoor Swimming Pool	13,500,000					13,500,000
2. PR	Water Slide/Spray Ground (CB, SP)	1,114,560					1,114,560
3. PR	Park Land Eastern County		4,000,000				4,000,000
4. PR	Park Land Western County		3,000,000				3,000,000
5. PR	Maintenance Compound - Sherando		336,960				336,960
6. PR	Open Play Areas - Clearbrook		444,990				444,990
7. PR	Skateboard Park - Sherando		454,594				454,594
8. PR	Lake/Trails/Parking/MP Fields - Sherando		1,054,199				1,054,199
9. PR	Softball Complex - Sherando			593,674			593,674
10. PR	Baseball Complex Renovation - Sherando			1,177,802			1,177,802
11. PR	Soccer Complex - Sherando			1,790,665			1,790,665
12. PR	Tennis/Basketball Complex - Clearbrook			449,772			449,772
13. PR	Picnic Areas - Sherando				697,280		697,280
14. PR	Shelter/Stage - Clearbrook				443,412		443,412
15. PR	Access Road w/Parking & Trails - Sherando				1,075,304		1,075,304
16. PR	Field House					7,840,800	7,840,800
1. CA	Public Safety Center			N/A - PPEA	N/A - PPEA	N/A - PPEA	13,000,000
2. CA	Annex/Fire & Rescue Station #22	400,000	1,100,000	1,600,000			3,100,000
3. CA	Relocation of Round Hill Fire & Rescue						N/A*
4. CA	Gainesboro Citizens Convenience Site		20,000	230,000			250,000
5. CA	Gore Citizens Convenience Site	20,000	180,000				200,000
6. CA	Clearbrook Fire Station Relocation	1,530,000					1,530,000
1. RA	Land Acquisition - Parcels 31, 46, 53	14,000	3,300				17,300
2. RA	Terminal Building Renovation	100,000					100,000
3. RA	Land Acquisition - Parcels 47, 47A, 48	13,000	4,300				17,300
4. RA	Upgrade Airfield Lights	1,000	3,000				4,000
5. RA	Land Acquisition - Parcels 50, 51, 52			7,000			7,000
6. RA	Airfield Maintenance Building			210,000			210,000
1. HL	Bowman-Parking Lot/Sidewalk Expansion	228,468					228,468
2. HL	New Library			48,000	1,005,000		1,053,000
	Total	49,796,028	61,843,043	47,808,613	56,775,996	78,867,500	334,796,180

N/A\* = Project Scope Not Determined At Time Of Printing

County Administration Total (CA)	1,950,000	1,300,000	1,830,000	0	0	18,080,000
Handley Library Total (HL)	228,468	0	48,000	1,005,000	0	1,281,468
Parks and Recreation Total (PR)	14,614,560	9,290,743	4,011,913	2,215,996	7,840,800	37,974,012
Public School Total (PS)	32,875,000	51,241,700	41,701,700	53,555,000	71,026,700	277,105,100
Regional Airport Total (RA)	128,000	10,600	217,000	0	0	355,600

A brief description of the items included on the above chart for FY 2006-2007 are presented as follows:

**New Gainesboro Elementary School:** This project involves the construction of an elementary school (grades K – 5) of approximately 96,300 square feet to serve 750 students. The current site is too limited to justify renovating. The building lacks many facilities and there are health and safety concerns.

**Transportation Facility/Central Admin Complex:** This project involves the site acquisition and development of a new transportation facility for the public school system. This project will also accommodate central administrative offices, support staff offices, driver training areas, driver and staff meeting area and will be utilized for the repair, inspection and service of school buses, cars and trucks within the public school system.

**Elementary School # 12:** This project involves the construction of a 96,300-106,000 square foot school on a 15 acre lot. The facility will be designed to accommodate 750-850 students. This school will be located in an area to relieve current overcrowding and to accommodate the projected new housing developments.

**R. E. Aylor Middle School Renovation:** This project includes renovations of the current facility. Major areas to be included in the project are additional classroom space, a complete replacement of fire alarm and communications systems, upgrade of electrical and plumbing and complete replacement of mechanical systems. This middle school was built in 1969 and these renovations are needed to insure economic, efficient operations of the school for years to come.

**Land Acquisition for Eleven Facilities:** This project will include the acquisition of land for six elementary schools, two middle schools and two high schools. This project will help alleviate overcrowding in the growing areas of the county. The elementary school facilities will serve up to 850 students, middle school facilities will serve 850 students and high school facilities will serve 1,250 students.

**Elementary School # 13:** This project consists of the development of a new elementary school serving 750-850 students. The elementary school would be located upon 15 acres with a floor space of 96,000-106,000 square feet. This project will be in a location that will relieve current overcrowding and accommodate projected housing developments.

**Indoor Swimming Pool:**

This facility would house a leisure and competitive lap swimming pool with an office, storage and locker rooms. This facility should be located on property owned or proffered to the county and would utilize approximately 10-12 acres with parking. The facility will be designed to accommodate the addition of Field House amenities. This project would permit the Parks and Recreation department to meet citizen demands, provide an instructional facility as well as provide the area with a facility that would attract new businesses to the community. This facility would be available to all area residents.

**Water Slide/Spray Grounds Clearbrook/Sherando:** This project consists of removing the diving boards and installing two water slides at both Sherando and Clearbrook Park. 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 park service areas.

**Annex Facilities/Fire & Rescue Station # 22:** This project will consist of several facilities located at strategic locations throughout the county to house employees of the Sheriff's Office, Treasurer's Office and the Commissioner of the Revenue's Office. A 10,000 square foot fire station would be included with the offices located in the Fairfax Pike area. The development of satellite locations along major transportation networks and in areas of dense population will provide ease of access for citizens and will improve services to the county. The county continues to experience a significant growth, therefore, it is important to provide services within these areas instead of requiring citizens to confront congestion, limited parking and accessibility in the City of Winchester.

**Gore Citizens Convenience Site:** This project involves the expansion of the site to be approximately one acre to install a trash compactor. Installation of this compactor at Gore will drive down collection costs at the site where trash is now collected in 8-yard boxes. This expansion will provide needed capacity for heavy flow times.

**Clearbrook Fire Station Relocation:** The new facility is to be located either North or South of Brucetown Road. The building is to have six drive through bays, administration, eating and sleeping facilities along with a dining hall. The structure is to be approximately 28,000 square feet. This project calls for Clearbrook Fire Station to be relocated to an area that has a much safer exit/entrance area. This project will also accommodate the growth in Northeastern Frederick County.

**Land Acquisition – Parcels 31, 46 & 53:** This project is necessary as the identified parcels are located within both the Airport's FAR Part 77 Primary Surface and/or approach surface and the FAA's projected DNL 65 noise contour. The FAA considers residential land use within the noise contour to be incompatible with airport operations and encourages airports to resolve such incompatibility through land acquisition.

<b>Terminal Building Renovation, Phase II:</b>	This project involves repairs and upgrades to the existing terminal building including fixing the exterior surface, leak repairs in the roof and replacing the HVAC system. The building was constructed in 1992 and is beginning to show several areas of wear.
<b>Land Acquisition – Parcels 47, 47A &amp; 48:</b>	This project is necessary as the identified parcels are located within both the Airport’s FAR Part 77 Primary Surface and/or approach surface and the FAA’s projected DNL 65 noise contour. The FAA considers residential land use within the noise contour to be incompatible with airport operations and encourages airports to resolve such incompatibility through land acquisition.
<b>Upgrade Airfield Lights:</b>	This project involves the upgrade of the existing medium intensity runway lighting to high intensity runway lighting and the upgrade of the two-box precision approach path indicator (PAPI) to a four-box PAPI. This project is necessary to accommodate the increase in aircraft that utilize the Winchester Regional Airport.
<b>Bowman Library Parking/Sidewalk Expansion:</b>	This proposal is to expand the parking lot on the Lakeside Drive side of the library from 101 to 221 parking spaces, and to provide a sidewalk that will extend approximately 400 to 500 feet beyond the sidewalk that now borders the parking lot to connect to the sidewalk on Lakeside Drive. The parking lot expansion is needed to relieve overcrowding and to accommodate library patrons. The sidewalk is necessary to provide safe access for pedestrians to the library.

A number of capital expenses have been funded for FY 2006-2007 and have been included in each separate fund. A summary of the funded capital expenses are as follows:

**General Fund:**

\$151,002	Capital leases for office equipment
16,800	Office furniture and fixtures
89,900	Communications equipment – radios, pagers
182,280	ADP equipment
511,717	Vehicles – seventeen-Sheriff, three – Inspections, four – Fire and Rescue, one-Social Services
	Miscellaneous expenses:
20,000	Wireless equipment to connect all county fire stations
6,888	Radar sets for Sheriff’s Office
8,700	Underwater equipment for Sheriff’s Office
5,195	Emergency equipment
6,500	Double axle trailer for refuse collection
5,000	Replacement of treadmill at community center
9,000	Tables and chairs for community center at new elementary school
81,000	Storage buildings – Parks and Recreation
103,000	Sherando Lake retaining wall
27,000	Outfield fencing repairs at both parks
26,000	Paddleboats for Clearbrook Park
237,476	Building leases
\$1,487,458	



**Regional Jail Fund:**

\$22,000	Maintenance and grounds equipment
10,000	Replacement of food service and laundry equipment
4,000	Two defibrillators
4,800	Camera equipment
29,304	ADP equipment
2,300	Office furniture and fixtures
12,700	Office equipment leases
18,331	Vehicle leases
<u>93,075</u>	Lease of electronic monitoring equipment
\$196,510	

**Landfill Fund:**

\$3,700	Furniture and communications equipment
3,000	ADP equipment
5,000	Miscellaneous tools
106,300	Miscellaneous equipment rental
15,000	Oil and antifreeze containers – It is anticipated that a 1,500 gallon tank will be used for waste oil and a 500 gallon tank for antifreeze. These tanks will be double walled and meet all requirements of the facility Spill Prevention Control and Countermeasures Plan. No increase in operational costs is expected.
600,000	Purchase of 60 ton trash compactor – This compactor will be for the municipal landfill. The current machine being used will have the maximum amount of hours allowed under the guaranteed buyback option during this year and will need to be replaced. This purchase will not cause any increase in operations cost.
160,000	Roll off Truck – The purchase of this truck will allow landfill staff to pull the containers from the site rather than contracting out this task. No increase in operational costs is expected.
160,000	20 open top containers – The units will be purchased to handle construction debris, brush and other bulky waste at the new site. These cans will be 50 yard containers in order to maximize the amount of waste that can be handled per pull.
120,000	Two Stationary trash compactor units with hopper and two – 40 yard closed compactor cans – These units will be purchased to handle bagged household waste more efficiently. Operational costs should not increase due to these purchases.
750,000	Leachate treatment expansion upgrade – This upgrade will include the ability to disinfect the wastewater and will have additional processes for nitrogen removal. This upgrade is being installed in order for the treatment works to remain in compliance with new more stringent regulations implemented by the Virginia Department of Environmental Quality. There will be an annual increase of operational costs of approximately \$20,000 associated with this project related to electrical usage and general operation and maintenance.
1,500,000	New Citizens Convenience Area expansion – This expansion will allow citizens to dispose of refuse and recyclables in a safer, more efficient manner. The expanded site will allow the landfill to better serve the citizens of the area by providing extended hours and more frequent opportunities for disposal of household hazardous waste and electronics. It is anticipated that these programs will be offered on a weekly basis rather than at the current monthly schedule. A net increase in annual operations cost of approximately \$100,000 will be realized based on the extended hours of operation which will require additional staff and the increased electrical demand.

265,000	New scales (double) and new scale house – The renovation will include two new sets of truck weigh scales and a new scale house. The current scale house will continue to be utilized as office and storage space. The placement of two new scales should not increase annual operations cost.
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\$3,688,000

**Division of Court Services Fund:**

\$2,000	Office furniture and communications equipment
4,607	ADP equipment
25,600	Building and equipment leases
<hr/> \$32,207	

**Shawneeland Sanitary District Fund:**

\$6,000	Equipment rental
190,000	Rubber Tire Loader with attachments
35,000	1-Ton, four wheel drive pickup with snow removal equipment
8,500	Scaggs 61 inch cut mower
50,000	Building for new mail house complex
<hr/> \$289,500	

**Airport Operating Fund:**

\$16,000	Replacement pickup truck
8,000	Mower
3,000	Office Furniture
5,000	Communications equipment
5,000	ADP Equipment
235,950	Building and equipment leases
<hr/> \$272,950	

**Airport Capital Outlay Fund:**

\$600,000	Acquire land, parcels 47, 47A and 50 fee simple – Preliminary work to acquire three parcels along Bufflick Road was funded in FY 2006. Remaining funds will be used towards demolition of buildings. These properties are included in the current Twenty Year Master Plan and is to be acquired for noise abatement to meet Federal Aviation Administration design standards.
65,000	Acquisition of Land Parcels – Preliminary work to acquire three parcels along Bufflick Road to meet noise abatement requirements. Acquisition is necessary because many of the identified parcels are located within the Airport’s FAR Part 77 primary surface and/or approach surface. In addition, several of the residential parcels are located inside the FAA’s projected DNL 65 noise contour. The FAA considers residential use within the noise contour non-compatible with airport operations and encourages airports to resolve the non-compatibility through acquisition fee simple where feasible.
50,000	Upgrade Airfield Lighting – Design – Recent improvements at the airport have enhanced all-weather and night time operations capability. Included in these improvements was the recent installation of a precision instrument landing system which has increased use of the airport by jet aircraft. The FAA recommends that runways with precision approaches have high intensity runway edge lights installed and that a 4-Box visual approach aid be installed on runways with jet operations. Upgrade of the airfield lighting system will enhance the approach

100,000	system into the Airport providing pilots with faster traveling aircraft the ability to see the airport from a further distance.
47,725	Renovate General Aviation Terminal – Phase II Furnishings – Furnishings in the terminal building are over 15 years old. Lobby furniture has been cleaned and repaired to the point of replacement. Laminated surfaces, cabinets and countertops also need to be replaced. Completion of this project will decrease maintenance and repair costs in the operational budget.
<hr/> 47,725	General repairs – airfield maintenance
<hr/> \$862,725	

The following pages are brief summaries of the individual capital funds.

# SCHOOL CONSTRUCTION CAPITAL PROJECT FUND

**DESCRIPTION:**

Capital projects are now fully budgeted in the initial year and remaining funds are then carried forward into the following fiscal year. The budget resolution allows for any unspent funds for school capital projects to be carried forward into the next fiscal year. This allows for better accountability of the total cost of each project.

In an effort to maintain educational facilities that will handle the growing student population, the construction of a new middle school is underway and a new elementary school is being designed. Both projects are part of the Capital Improvement Plan for the county.

The implementation of a wastewater facility for Stonewall Elementary School is expected during FY 2004-2005.

**GOALS:**

To provide space for increasing enrollment in the Frederick County Public School System.

**BUDGET SUMMARY:**

	FY 2005 Actual	FY 2006 Approved Budget	FY 2006 Estimated Budget	FY 2007 Adopted Budget	Increase (Decrease) FY 2006 App. To FY 2007	
					Amount	%
<b>Costs:</b>						
Personnel	0	0	0	0	0	0.00%
Operating	14,590,394	0	0	0	0	0.00%
Capital	563,599	0	0	0	0	0.00%
<b>TOTAL</b>	<b>15,153,993</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>Revenue:</b>						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	28,204,363	0	0	0	0	0.00%
<b>TOTAL</b>	<b>28,204,363</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
Full-time positions	0	0	0	0	0	0.00%

# SCHOOL CAPITAL FUND

**DESCRIPTION:**

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

Various repairs on existing school buildings and land are planned in this fund for FY 2007.

**GOALS:**

To isolate specific expenditures outside of the school operating budget.

**BUDGET SUMMARY:**

	FY 2005 Actual	FY 2006 Approved Budget	FY 2006 Estimated Budget	FY 2007 Adopted Budget	Increase (Decrease) FY 2006 App. To FY 2007	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	53,500	615,000	205,877	<b>536,083</b>	(78,917)	-12.83%
Capital	0	385,000	1,906,884	<b>129,618</b>	(255,382)	-66.33%
<b>TOTAL</b>	<b>53,500</b>	<b>1,000,000</b>	<b>2,112,761</b>	<b>665,701</b>	<b>(334,299)</b>	<b>-33.43%</b>
Revenue:						
Fees	15,141	0	150,000	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	155,824	1,000,000	1,962,761	<b>665,701</b>	(334,299)	-33.43%
<b>TOTAL</b>	<b>170,965</b>	<b>1,000,000</b>	<b>2,112,761</b>	<b>665,701</b>	<b>(334,299)</b>	<b>-33.43%</b>
Full-time positions	0	0	0	0	0	0.00%

# AIRPORT CAPITAL OUTLAY

9500

**DESCRIPTION:**

**PROMOTIONAL FUND:** Funds are requested to continue to promote the airport's importance to the business and general aviation community. Promotion should generate more activity at the airport increasing revenues from fuel sales in addition to educating the community while supporting promotion of economic development.

**ACQUIRE LAND BUFFLUCK ROAD PRELIMINARY:** The most recent Master Plan for Winchester Regional Airport calls for numerous parcels of land adjacent to airport property along Bufflick Road to be acquired for noise abatement. Some of these parcels also lie within the airport's approach surfaces for Runway 14 and need to be acquired fee simple.

**UPGRADE AIRFIELD LIGHTING:** Recent improvements at the airport have enhanced all-weather and night time operations capability. Included in these improvements was the recent installation and commissioning of the airport's precision instrument landing system which has increased use of the airport by jet aircraft. The FAA recommends that runways with precision approaches have high intensity runway edge lights (HIRLs) installed and that a 4-Box visual approach aid be installed on runways with jet operations.

**RENOVATE TERMINAL - FURNISHINGS:** Furnishing in the terminal building are over 15 years old. Replacement of the old furniture will decrease maintenance and repair costs in the operating budget.

**GOALS:**

Provide a safety-enhanced facility to meet current and future demands for air transportation as the community continues with economic development and growth.

**BUDGET SUMMARY:**

	FY 2005 Actual	FY 2006 Approved Budget	FY 2006 Estimated Budget	FY 2007 Adopted Budget	Increase (Decrease) FY 2006 App. To FY 2007	
					Amount	%
<b>Costs:</b>						
Personnel	0	0	0	0	0	0.00%
Operating	15,177	15,000		15,000	0	100.00%
Capital	2,089,245	1,101,654		862,725	(238,929)	-21.69%
<b>TOTAL</b>	<b>2,104,422</b>	<b>1,116,654</b>	<b>0</b>	<b>877,725</b>	<b>(238,929)</b>	<b>-21.40%</b>
<b>Revenue:</b>						
Fees	0	0	0	0	0	0.00%
State/Federal	1,576,458	1,052,380		796,380	(256,000)	-24.33%
Local	527,964	64,274		81,345	17,071	26.56%
<b>TOTAL</b>	<b>2,104,422</b>	<b>1,116,654</b>	<b>0</b>	<b>877,725</b>	<b>(238,929)</b>	<b>-21.40%</b>
Full-time positions	0	0	0	0	0	0.00%

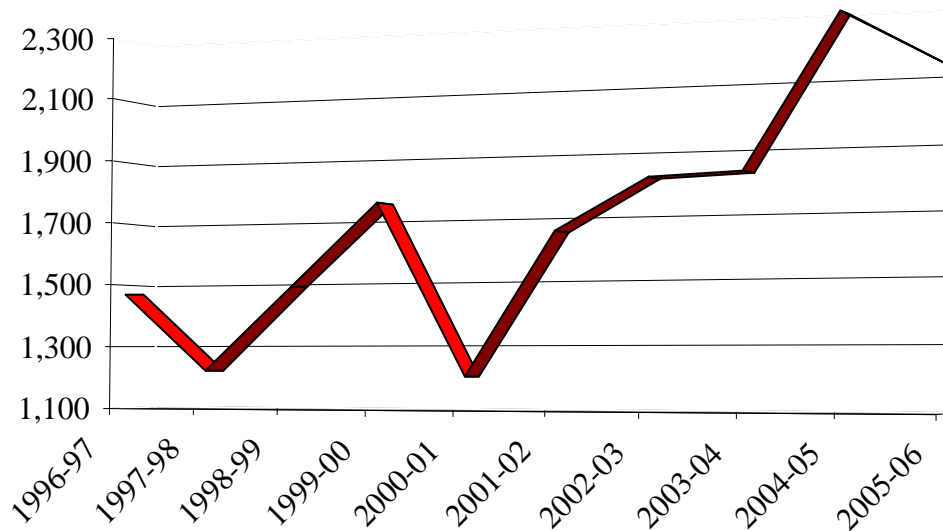
**Frederick County, Virginia**  
**Property Value and Construction**

**Last Ten Fiscal Years**

Fiscal Year	# of Permits	Property Value				
		Commercial Industrial Construction	# of Permits	Residential Construction	Commercial/ Residential	Non-Taxable
1996-97	200	47,339,991	1,269	53,852,511	2,744,965,556	218,847,900
1997-98	171	20,757,146	1,047	51,975,748	2,847,726,208	223,348,500
1998-99	221	41,375,548	1,269	66,154,318	2,957,535,874	232,516,600
1999-00	192	72,899,520	1,558	68,979,282	3,081,652,197	264,737,561
2000-01	177	60,115,925	1,025	82,648,057	3,343,136,257	311,781,722
2001-02	201	56,296,826	1,449	117,074,274	3,645,894,766	362,658,372
2002-03	261	35,842,080	1,548	130,271,080	3,859,186,065	373,199,150
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	362	89,588,451	1,766	230,654,373	6,889,772,707	471,015,450

Note: 2005-06 includes data for July 2005 through May 2006 only.  
Source: Comprehensive Annual Financial Report, Frederick County, Virginia  
Frederick County Inspections Department  
Frederick County Commissioner of the Revenue

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



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

<b>Fiscal Year</b>	<b>Real Estate</b>	<b>Personal Property</b>	<b>Machinery and Tools</b>	<b>Mobile Homes</b>	<b>Public Utility</b>		<b>Total</b>
					<b>Real Estate</b>	<b>Personal Property</b>	
1996-97	2,708,112,775	392,434,457	163,617,271	27,977,702	158,282,200	1,404,079	3,451,828,484
1997-98	2,847,707,041	448,951,343	164,129,903	27,322,566	177,085,001	1,446,296	3,666,642,150
1998-99	2,957,535,874	488,131,686	171,195,719	27,279,966	186,452,596	1,151,445	3,831,747,286
1999-00	3,052,227,934	562,969,701	194,433,899	25,338,868	193,267,067	1,014,175	4,029,251,644
2000-01	3,307,251,040	618,705,456	220,973,344	25,936,422	209,575,199	1,058,556	4,383,500,017
2001-02	3,512,434,751	662,564,655	231,920,311	27,888,418	208,166,364	1,448,563	4,644,423,062
2002-03	3,806,927,513	720,516,577	234,640,199	30,878,860	183,456,775	1,617,850	4,978,037,774
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

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



## Frederick County, Virginia

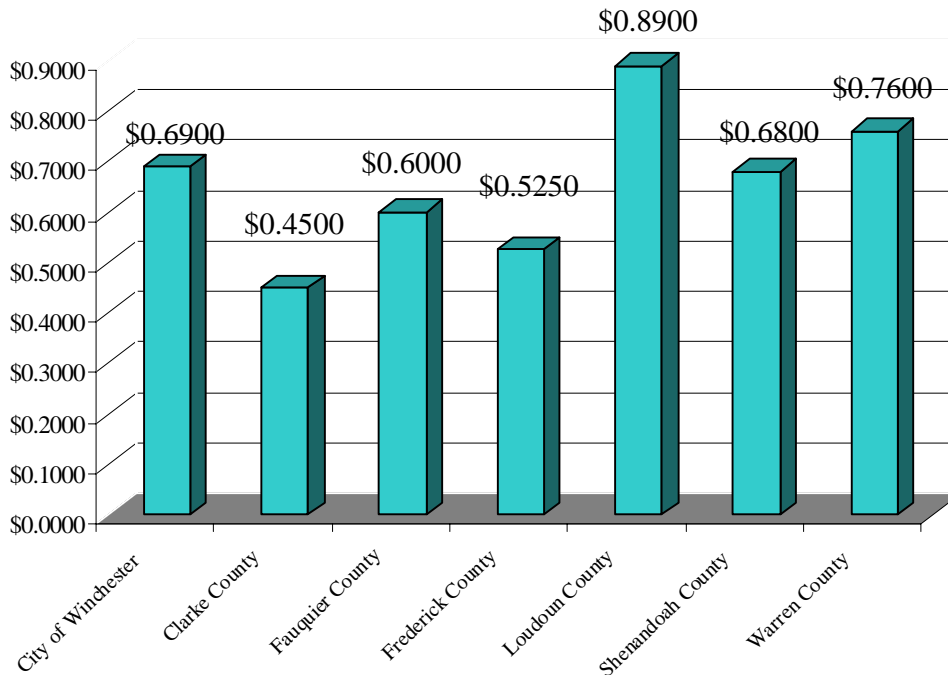
### Property Tax Rates

#### Last Ten Calendar Years

Calendar Year	Real Estate	Personal Property	Machinery and Tools	Mobil Homes	Public Utilities	
					Real Estate	Personal Property
1997	0.59	4.20	2.00	0.59	0.59	4.20
1998	0.06	4.20	2.00	0.59	0.59	4.20
1999	0.06	4.20	2.00	0.59	0.59	4.20
2000	0.64	4.20	2.00	0.64	0.64	4.20
2001	0.61	4.20	2.00	0.61	0.61	4.20
2002	0.61	4.20	2.00	0.61	0.61	4.20
2003	0.73	4.20	2.00	0.73	0.73	4.20
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

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 30,2005**

	Governmental Activities	Business- Type Activities	Total	Component Units	
				School Board	Industrial Development Authority
<b>Assets:</b>					
Cash and cash equivalents	\$36,666,914	\$28,365,441	\$65,032,355	\$26,891,498	\$168,553
Receivables, net	4,617,019	646,150	5,263,169	237,023	2,437
Due from other governments	2,459,934	0	2,459,934	2,991,978	0
Intergovernmental loan	860,745	0	860,745	0	0
Prepaid expenses	4,561	0	4,561	0	1,900
Due from component unit School Board	9,638,874	0	9,638,874	0	0
Capital Assets:					
Land and construction in progress	24,180,975	2,338,875	26,519,850	4,139,449	0
Other capital assets, net of accumulated depreciation	99,305,287	8,649,161	107,954,448	36,496,663	0
Capital assets, net	\$123,486,262	\$10,988,036	\$134,474,298	\$40,636,112	\$0
Total assets	\$177,734,309	\$39,999,627	\$217,733,936	\$70,756,611	\$172,890
<b>Liabilities:</b>					
Accounts payable and accrued expenses	\$793,080	\$89,810	\$882,890	\$12,944,909	\$0
Accrued interest payable	2,504,176	0	2,504,176	0	0
Claims payable	360,825	0	360,825	870,277	0
Deferred revenue	1,925,841	0	1,925,841	0	0
Amounts held for others	866,055	0	866,055	0	0
Due to primary government	0	0	0	9,638,874	0
Long-term liabilities:					
Due within one year	9,511,210	10,710	9,521,920	424,634	0
Due in more than one year	115,618,217	7,999,246	123,617,463	732,108	0
Total liabilities	\$131,579,404	\$8,099,766	\$139,679,170	\$24,610,802	\$0
<b>Net Assets:</b>					
Invested in capital assets, net of related debt	\$13,041,140	\$10,988,036	\$24,029,176	\$40,636,112	\$0
Restricted:					
Capital projects	0	0	0	2,747,565	0
Unrestricted	33,113,765	20,911,825	54,025,590	2,762,132	172,890
Total net assets	\$46,154,905	\$31,899,861	\$78,054,766	\$46,145,809	\$172,890

**Frederick County, Virginia**

**Demographic Statistics**

**Last Ten Calendar Years**

<b>Calendar Year</b>	<b>Population (1)</b>	<b>Per Capita Income (1) (2)</b>	<b>School Enrollment (3)</b>	<b>Unemployment Rate (1)</b>
1996	53,200	21,844	9,981	4.1%
1997	54,900	22,480	10,215	3.6%
1998	55,900	24,388	10,407	2.6%
1999	57,000	25,517	10,541	2.1%
2000	59,209	27,238	10,676	1.7%
2001	61,200	28,128	10,778	2.7%
2002	62,600	28,303	11,007	2.9%
2003	64,200	28,791	11,362	3.4%
2004	66,224	30,686	11,742	2.7%
2005	68,400	N/A	12,223	2.1%

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

**Frederick County, Virginia**  
**Principal Real Property Taxpayers**  
**At June 30, 2005**

<b>Taxpayer</b>	<b>Type of Business</b>	<b>Assessed Valuation (1)</b>	<b>Percentage of Total Assessed Valuation</b>
Potomac Edison	Utility - Electric Power	\$83,187,476	1.26%
Verizon Virginia	Utility - Communications	33,859,421	0.51%
H. P. Hood, Inc.	Dairy Plant	33,283,300	0.51%
Home Depot, USA	Distribution	26,910,900	0.41%
Washington Gas Light	Utility - Natural Gas	18,137,531	0.28%
General Electric Co.	Incandescent Lamps	14,205,400	0.22%
Kohl's Dept. Stores	Distribution	13,195,800	0.20%
American Telephone and Telegraph Co.	Utility - Communications	13,147,258	0.20%
Fort Collier Group	Industrial Park	12,612,500	0.19%
Trex Company	Decking	12,517,200	0.19%
<b>Total</b>		<b>\$261,056,786</b>	<b>3.97%</b>
Total assessed valuation for all real property - 2005 calendar year assessment		\$6,580,472,808	100.00%

(1) Percentage of total assessed valuation is based on 2005 tax year assessed value for real property taxes.

## Frederick County, Virginia

### Miscellaneous Statistics

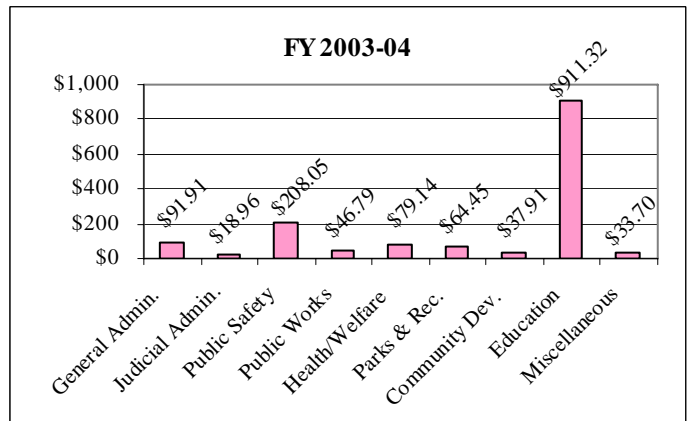
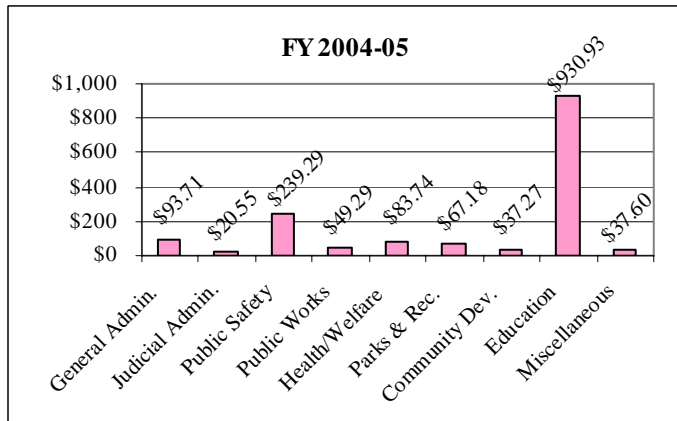
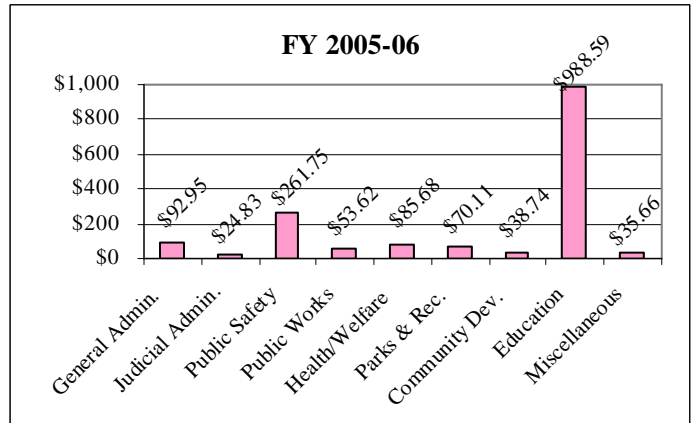
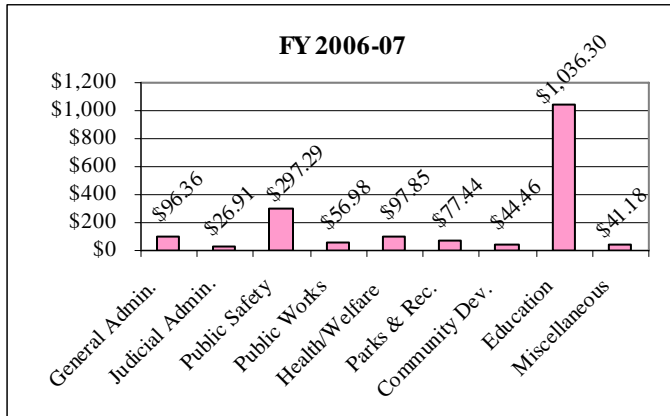
At June 30, 2006

Form of Government:	County Administrator	
Area:	427 square miles	
Fire Protection:	Number of volunteer fire stations	11
	Number of volunteer firefighters	350
Police Protection:	Number of stations	1
	Number of deputies	91
Education:	Elementary Schools	11
	Middle Schools	4
	High Schools	3
	Technical/Vocational/Alternate Center	1
	Regional Special Education Facility	1
	Number of students	12,223
	Number of instructional personnel	1,419
Parks and Recreation:	Number of regional parks	2
	Total acreage	415
	Number of community parks	4
	Total acreage	14
	Number of Frederick County Public School Sites	21
	Total acreage	210
	Number of shelters	15
	Number of lakes	2
	Number of athletic fields	48
	Number of playgrounds	9
	Number of tennis courts	16
	Number of basketball courts	4
	Number of frisbee golf courses (18 holes)	1
	Number of swimming pools	2
Building Permits Issued:	(Includes mobile homes)	2,128
Employees:	(Full-time)	580

## FREDERICK COUNTY TAXPAYER COSTS

	General Fund FY 2006-07	Per Capita \$	% of Total
General Administration	\$6,590,744	\$96.36	5.43%
Judicial Administration	1,840,900	26.91	1.52%
Public Safety	20,334,912	297.29	16.75%
Public Works	3,897,695	56.98	3.21%
Health/Welfare	6,692,735	97.85	5.51%
Parks & Rec./Cultural	5,296,845	77.44	4.36%
Community Development	3,041,140	44.46	2.51%
Education (includes Debt Svc.)	70,882,988	1,036.30	58.39%
Miscellaneous	2,816,544	41.18	2.32%
	\$121,394,503	\$1,774.77	100.00%

Dollar amounts are based on an estimated population of 68,400 and a total General Fund budget of \$121,394,503.



## BUDGET GLOSSARY

The Annual Budget contains specialized and technical terminology that is unique to public finance and budgeting. To assist the reader of the Annual Budget document in understanding these terms, the budget glossary has been included in the document.

**Accrual Basis of Accounting:** Revenues are recognized in the accounting period in which they become available and measurable. Expenditures are recognized in the accounting period in which the liability is incurred.

**Appropriation:** An authorization made by the Board of Supervisors which permits the County to incur obligations and to make expenditures of resources.

**Appropriation Ordinance:** The method by which the expenditure side of the budget is enacted into law by the legislative body.

**A. S. A. P.:** Alcohol Safety Action Program provides evaluation, probation and intervention services to the court system.

**Assessed Valuation:** The value that is established for real or personal property for use as a basis for levying property taxes.

**B. A. S. I. C.:** Before and After School Interim Care is conducted at various schools within the County at a minimal charge.

**Balanced Budget:** A budget where revenues equal expenditures. Non-revenue sources such as reserves can also be considered revenue for the purpose of defining balanced budget.

**Basis of Budgeting:** The modified accrual is used as the basis for budgeting. Revenues are recognized in the accounting period in which they become available, except for property taxes not collected 45 days after year end. Expenditures are recognized in the accounting period when the liability is incurred, except for general long-term debt.

**Bonded Debt:** That portion of the indebtedness represented by outstanding bonds.

**BOP:** Bureau of Prisons

**BPOL:** Business, Professional and Occupational License (BPOL) refers to the license tax that is levied upon the privilege of doing business or engaging in a profession, trade or occupation in the County.

**Budget:** A financial plan for a specified period of time (fiscal year) that includes and estimate of resources required, and an estimate of resources available to finance such a plan.

**Budgetary Control:** The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriation and available revenues.

<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>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 from 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>Non-Revenue:</b>	Monies that are not generated from income producing activities. Examples are transfers from other funds, carry forward funds and proceeds from the sale of bonds.

<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.
<b>VPSA:</b>	Virginia Public School Authority (VPSA) was created by the General Assembly of Virginia in 1962 for the purpose of supplementing the existing method of capital programs for public schools in the counties, cities and town of the commonwealth.

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