

# Frederick County, Virginia



**2009-2010  
Annual Budget**

# **FREDERICK COUNTY, VIRGINIA**

## **BOARD OF SUPERVISORS**

**2009-2010**

**Richard C. Shickle**  
*Chairman of the Board*

**Bill M. Ewing**  
*Vice Chairman of the Board*  
**Opequon District**

**Gary W. Dove**  
*Board Member*  
**Gainesboro District**

**Gene E. Fisher**  
*Board Member*  
**Shawnee District**

**Gary A. Lofton**  
*Board Member*  
**Back Creek District**

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

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

# FREDERICK COUNTY, VIRGINIA

## OFFICIALS

**2009-2010**

John R. Riley, Jr. ....	County Administrator
Kris C. Tierney .....	Assistant County Administrator
Cheryl B. Shiffler .....	Finance Director
Harvey E. Strawsnyder, Jr. ....	Public Works Director
Timothy L. Welsh .....	Fire and Rescue Services Director
LeeAnna D. Pyles .....	Public Safety Communications Director
Paula A. Nofsinger .....	Human Resources Director
Marcus D. LeMasters .....	Information Technology Director
Charles B. Tyson .....	Management Information Systems Director
Eric R. Lawrence .....	Planning and Development Director
Patrick E. Barker .....	Economic Development Director
Jason L. Robertson .....	Parks and Recreation Director
Bruce R. Conover .....	Regional Jail Administrator
Ellen E. Murphy .....	Commissioner of the Revenue
C. William Orndoff, Jr. ....	Treasurer
Glenn R. Williamson .....	Commonwealth Attorney
Robert T. Williamson .....	Sheriff
John R. Prosser .....	Judge of the Circuit Court
David S. Whitacre .....	Judge of the General District Court
Elizabeth Kellas .....	Judge of the Juvenile and Domestic Relations Court
Rebecca P. Hogan .....	Clerk of the Circuit Court
D. Scott Anderson .....	Court Services Director
Gwen Monroe .....	Social Services Director
Phillip Roby .....	Social Services Board Chairman
David Crabtree .....	Health Department District Administrator
Robert P. Mowery .....	Sanitation Authority Chairman
Uwe E. Weindel .....	Engineer/Director Sanitation Authority
Karen Ridings .....	Frederick County Extension Agent
Richard S. Miller .....	General Registrar
Patricia Taylor .....	Superintendent of Schools



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
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**Frederick County  
Virginia**

For the Fiscal Year Beginning

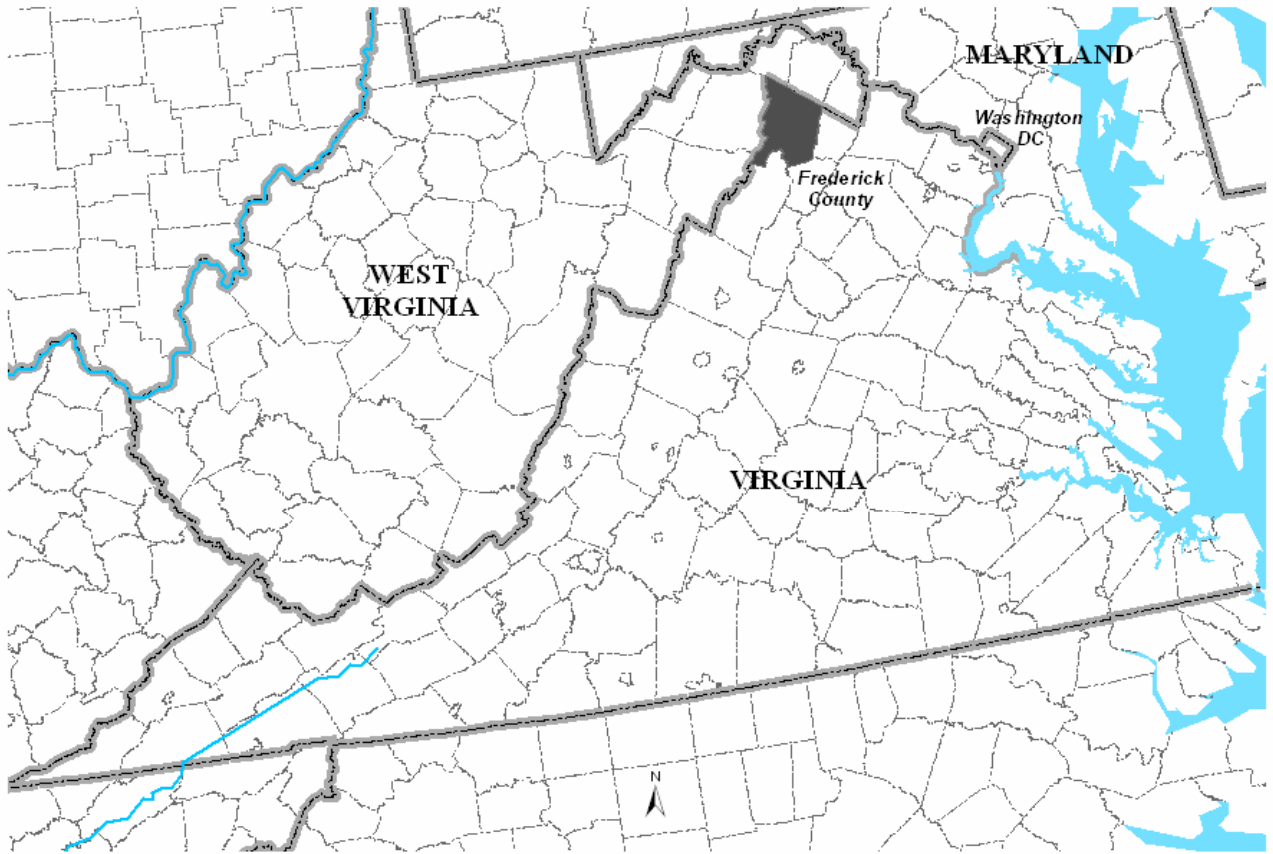
**July 1, 2008**

President

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, 2008. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communications device.

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



**FREDERICK COUNTY, VIRGINIA**  
**ANNUAL BUDGET**  
**FISCAL YEAR 2009-2010**

***Table of Contents***

Budget Message .....	i
Financial Management Policies and Programmatic Goals.....	ix
County Organizational Chart .....	xiii

***BUDGET SUMMARY***

The Budget Process.....	1
Debt Management .....	5
Budget Calendar.....	6
Debt Service Requirements on Currently Outstanding Bonds.....	7
Statement of Long-Term Indebtedness .....	8
Total County Revenues – Graph.....	9
Total County Expenditures – Graph .....	10
General Fund Revenues – Graph .....	11
General Fund Expenditures – Graph.....	12
Budget Summary by Category .....	13
Summary of Budgeted Full-time Personnel.....	16
Summary of Part-time Personnel .....	18
County Expenditures by Source.....	19
Ten-Year Budget Comparison .....	22
Organization of Funds.....	23
General Fund Revenues .....	25
General Fund Revenue Comparison – Graph .....	26
General Fund Revenue Analysis – Graph.....	27
Property Tax Revenue – Graph.....	28
Tax-Exempt Status for Non-Profit Organizations .....	29
Northwestern Regional Adult Detention Center Fund Revenues .....	38
Frederick-Winchester Landfill Fund Revenues .....	39
Division of Court Services Fund Revenues .....	40
Shawneeland Sanitary District Fund Revenues .....	41
Airport Authority Operating Fund Revenues.....	42
School Operating Fund Revenue Comparison – Graph.....	43
Consolidated Services Fund Revenues .....	44
School Operating Fund Revenues.....	44
School Capital Fund Revenues .....	48
School Debt Service Fund Revenues .....	48
School Food Service Fund Revenues.....	49
School Trust Fund Revenues .....	50
School Textbook Fund Revenues .....	50
NREP Operating Fund Revenues.....	51

NREP Textbook Fund Revenues .....	51
Airport Authority Capital Project Fund Revenues.....	52
Unemployment Compensation Fund Revenues .....	52
Statement of Estimated Undesignated and Designated Fund Balance.....	53
Basis of Financial Reporting.....	56
Basis of Budgeting .....	57
Significant Components of Document .....	58
Profile of Frederick County .....	59

***ADMINISTRATION***

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

***JUDICIAL ADMINISTRATION***

Circuit Court .....	90
General District Court.....	91
Juvenile and Domestic Relations Court.....	92
Clerk of the Circuit Court .....	93
Law Library.....	95
Detox Center .....	96
Commonwealth’s Attorney .....	97
Victim/Witness Program.....	99

***PUBLIC SAFETY***

Sheriff.....	102
Volunteer Fire Departments.....	104
Ambulance and Rescue Service.....	105
Public Safety Contributions .....	106
Juvenile Court Probation.....	107
Inspections .....	109
Medical Examiner – Coroner .....	111
Fire and Rescue.....	112
Public Safety Communications .....	114

***PUBLIC WORKS***

Road Administration ..... 117  
Street Lights ..... 118  
General Engineering ..... 119  
Refuse Collection ..... 121  
Refuse Disposal ..... 123  
Litter Control ..... 124  
Maintenance ..... 125  
County Office Buildings ..... 127  
Animal Shelter ..... 128

***HEALTH AND WELFARE***

Local Health Department ..... 131  
Northwestern Community Services ..... 132  
State and Local Hospitalization ..... 133  
Area Agency on Aging ..... 134  
Property Tax Relief for Elderly/Handicapped ..... 135  
Social Services Administration ..... 136  
Public Assistance ..... 138

***COMMUNITY COLLEGE***

Community College ..... 139

***PARKS, RECREATION & CULTURAL***

Parks and Recreation – Administration ..... 142  
Parks Maintenance ..... 143  
Recreation Centers ..... 144  
Clearbrook Park ..... 145  
Sherando Park ..... 146  
Regional Library ..... 147

***COMMUNITY DEVELOPMENT***

Planning and Development ..... 149  
Economic Development Commission ..... 151  
Zoning Board ..... 153  
Building Appeals Board ..... 154  
Northern Shenandoah Valley Regional Commission ..... 155  
Gypsy Moth Suppression/Biosolids ..... 156  
Soil and Water Conservation District ..... 157  
Extension ..... 159

***MISCELLANEOUS***

Transfers ..... 161



## ***OTHER FUNDS***

Northwestern Regional Adult Detention Center Fund.....	162
Refuse Disposal – Landfill Fund .....	164
Division of Court Services Fund.....	166
Shawneeland Sanitary District Fund.....	171
Airport Authority Operating Fund .....	173

## ***SCHOOL FUNDS***

Instruction .....	177
Administration/Attendance and Health Services .....	178
Pupil Transportation Services .....	179
Operation and Maintenance Services.....	180
Facilities .....	181
Technology.....	182
School Debt Service.....	183
School Transfers .....	184
School Food Service .....	185
School Textbook .....	186
School Trust Funds .....	187
Consolidated Services Fund.....	188
NREP Operating Fund .....	189
NREP Textbook Fund.....	190

## ***CAPITAL FUNDS***

Capital Improvements Plan.....	191
School Capital Fund.....	198
Airport Authority Capital Outlay.....	199

## ***STATISTICS***

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

<b><i>GLOSSARY</i></b> .....	208
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## ***INDEX***

# Budget Message



Old Frederick County Courthouse  
Winchester, Virginia



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

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July 1, 2009

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 2009-2010. This budget represents the Board's revenue and expenditure policy direction after budget work sessions with the School Board and Finance Committee. During the Budget work sessions, many issues were discussed. Local revenue shortfalls, decreasing revenue from the Commonwealth, and public schools and public safety concerns, are just a few of the areas that needed to be addressed. The commitment of the Board of Supervisors, the School Board and county staff has allowed us the opportunity to continue to provide necessary services with a low real estate tax rate in comparison to surrounding localities. With this commitment in mind, we have produced a budget that recognizes limited revenue sources, conservative expenditures and the needs of Frederick County citizens.

**FY 2010 Budget Process, Development and Issues**

The beginning of the FY 2010 budget process started with a sobering look at the current FY 2009 revenue crisis. FY 2009 revenues were shaping up to be roughly \$4 million short of the projected numbers. It was determined that this shortfall would be distributed proportionately between the General Fund and the School System. The General Fund would need to make \$1.68 million in cuts and the School System would need to make \$2.32 million in cuts. The General Fund cuts were broken down as follows:

Awards Banquet (remaining funds)	5,000
Reduce Transportation funding (does not include carryforward)	100,000
Eliminate Fire & Rescue VIP Program	93,120
Eliminate Fire & Rescue vaccination program	7,500
Reduce Fire & Rescue Company capital contribution (50% reduction)	50,000
Reductions in Inspections, Engineering & Refuse (includes positions)	519,739
Reduce Gypsy Moth spraying	100,000
Cancel remaining budgeted travel	110,000
Eliminate Revenue Recovery Specialist position	48,000
Eliminate employee education assistance (funds remaining)	40,000
Fuel commuting costs (eliminate commuting in county vehicles)	20,000
Eliminate Public Safety Operations Supervisor position	45,000
Eliminate Public Safety Radio Technician position	50,000
Reduce repairs and maintenance (buildings and grounds)	100,000
Eliminate Planning Technician position	40,000
Reduce office expenses – Planning Department	15,000
Reductions in EDC (professional fees/office)	18,500
Freeze all salaries	97,435
Reductions in Sheriff's Office budget	80,000
Reduce Jail Operating funding	50,945
Eliminate Fire and Rescue Deputy Chief position	100,000
<b>Total</b>	<b>1,690,239</b>

The School System cuts were broken down as follows:

Remaining FY 2008 funds returned to the County's general fund	633,420
Projected surplus in vehicle fuel expenditures	350,000
Hiring freeze for selected vacancies	282,183
Projected NREP credit in current year	118,441
Maintenance projects (boiler replacement)	169,199
Reduce school allocations	256,923
Restrict overtime and substitute expenditures	174,277
Reduce intervention and remediation services	335,557
<b>Total</b>	<b>2,320,000</b>

Accompanying the cuts for the General Fund, were the following cost cutting measures effective immediately when announced in December 2008:

- Hiring Freeze – Employees who leave employment (voluntarily or otherwise) will not be replaced.
- Wage Freeze – All salaries are frozen including CDP's incentives, promotions and reorganizing.
- All overnight travel is canceled. Travel to Richmond during budget season to meet with state officials concerning funding will be reviewed and considered an exception.
- Only critical Sheriff and Fire and Rescue vehicles will be available for employee commuting.
- All tuition assistance is postponed until further notice.
- Human Resources will be contacting employees who are eligible to retire under VRS but have less than 20 years with the county to discuss possible retirement incentives.

FY 2009 was also the year for a property reassessment. During the discussions of the FY 2009 budget shortfall, it was made known that a revenue neutral tax rate was the preference for the FY 2010 budget. A revenue neutral tax rate would mean a roll back of the real estate rate from 52 ½ cents to 51 cents. An increase to the personal property tax rate was approved, however, with the rate increasing from \$4.20 to 4.86. Direction was given to all departments and constitutional offices to prepare a FY 2010 budget with a 15% reduction in local operating expenses. All outside agency contributions received a 15% reduction in funding.

A public hearing on the tax rates was held on March 25, 2009 to little fanfare. The county held a public hearing on the proposed FY 2010 budget on April 8, 2009 with the adoption of the tax rates occurring at this same meeting. The public hearing consisted of two speakers, the School Board Chairman voicing concerns on school system funding and the Volunteer Fire and Rescue Association President expressing concern for fire company funding.

The adoption of the FY 2009-2010 budget occurred on April 22, 2009.

Several changes occurring in the General Fund and School System budgets in FY 2010 are as follows:

**General Fund**

- ▶ Twenty-four positions not refilled due to attrition.
- ▶ Decreases of 15% to county contributions to outside agencies.
- ▶ Reduced county funding for the Northwestern Regional Adult Detention Center.
- ▶ Reduced county funding for the "Starting Point" Public Inebriate Center.
- ▶ No merit or cost of living increases for county employees.

## School Funds

- ▶ Froze salaries for FY2010 at FY09 rates for teachers, administrators, and support staff.
- ▶ Reduced the budget by 70 full-time equivalent positions including administrators, teachers, bus drivers, clerical support, custodial support, and instructional classroom aides.
- ▶ Added four new and transferred four existing positions to Intervention Resource Teachers indirectly funded by the American Recovery and Reinvestment Act of 2009 (ARRA).
- ▶ Reduced summer instructional service to students (e.g., agriculture, band, chorus) by reducing certain teacher contracts with extended days.
- ▶ Reduced and eliminated certain extra-curricular and co-curricular (athletic and academic) student activities and teacher supplements.
- ▶ Alternated the use of Senseny Road Elementary School by moving the K-5 student population to the new Greenwood Mill Elementary School and consolidating the Northwestern Regional Educational Programs' Smithfield and Robinson campuses and Headstart into the Senseny Road building. This consolidation of buildings closes three existing buildings.
- ▶ Increased health insurance costs of an average of 3.6%.
- ▶ Reduced funding for school buses, replacement technology equipment, instructional supplies, departmental budgets, middle school sports programs, substitutes and overtime.
- ▶ Funded classroom aide positions using state Early Reading/Initiative funds and recaptured local funds for teaching positions.
- ▶ Eliminated funding for the traditional summer school program but established a partnership with Lord Fairfax Community College to offer English and Government to seniors only.

The Board of Supervisors approved General Fund allocations to the school operating fund of \$56.6 million and \$14.6 million to the school debt service fund, a decrease of \$4.8 million compared to FY 2009. The General Fund budget decreased by \$9 million from FY 2009, which includes the transfers to school operating and school debt. In order to support this budget, \$4.3 million was utilized from fund balance. This is a decrease of \$4.3 million, or 50%, compared to the use of fund balance in FY 2009. 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

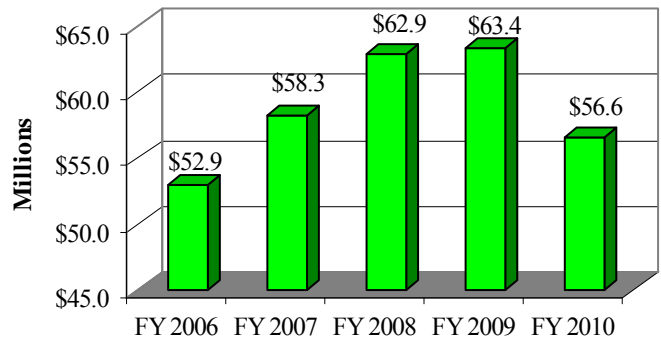
**Use of Fund Balance to Balance Budget**



## County Expenditures

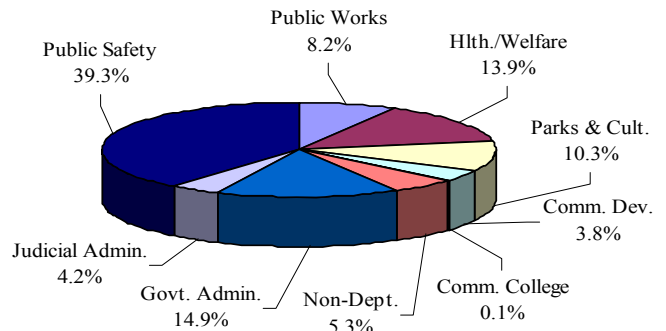
The total county budget for FY 2009 is \$241 million, a decrease of 5% from the FY 2009 adopted budget. This figure does not include transfers made between various funds. The transfer from the General Fund to the School Operating Fund equals \$56,637,668, a decrease of \$6,834,425, or 10%, from FY 2009. Looking back five years, the transfer to the School Operating Fund has increased 7%, or \$3,665,158. Another transfer occurs between the General Fund and the Regional Jail Fund. This contribution totals \$2,644,578, a 5% decrease, or \$145,043, compared to FY 2009. This transfer has increased 37% or \$718,780 over the last five years.

**Transfer to School Operating Fund**



### General Fund

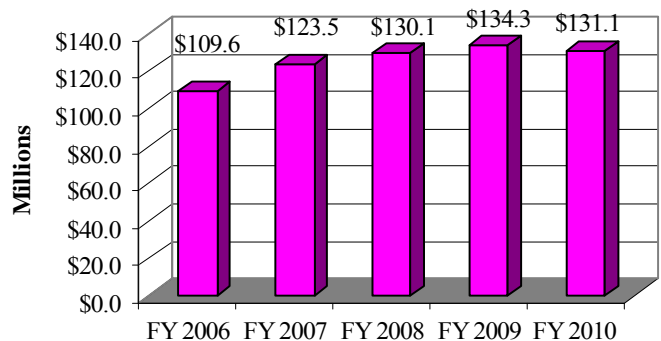
The General Fund budget totals \$52.1 million, excluding school, jail, and court services transfers, a decrease of 7%, or \$4,075,580 from FY 2009. Of that amount, \$886,860 attributed to salary and fringe decreases due to vacant positions not being filled for FY 2010. General Fund expenditures have increased 24% or \$10 million over the past five years.



### School Operating Fund

The School Operating Budget for FY 2010 is \$131 million which is a decrease of 2% from FY 2009. Over the past five years, the School Operating Fund has increased 19%, or \$21.5 million. This budget is based on a projected student enrollment of 13,218. Student enrollment has risen by 1,562 from September 2004 to September 2008. Over the last ten years, student enrollment has increased 22% or 2,342 students.

**School Operating Budget**



## School Construction

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

- Land acquisition and construction of a new Transportation Facility is at the top of the Capital Improvements Plan. Transportation operation, along with projected growth requires a larger site and more facility space. Project estimates will be determined when design and scoping of the projects are complete.
- Renovations and additions are scheduled for Bass-Hoover Elementary School. This facility was built in 1975 using the open education design concept that was accepted at the time and was less expensive to building. The building system has aged to the point that it needs to be upgraded through redesign and replacement. Properly sized and outfitted classrooms need to replace the cluttered, unsecured classrooms without walls.
- Land acquisition for and construction of a replacement Frederick County Middle School is planned in a more western location. The current facility opened in 1965 and is located within the City of Winchester beyond the geographic area of the district it serves. Structural and system renovations are necessary and design changes needed to accommodate middle school programming, but feasibility and cost to renovate is cost prohibitive.
- Land acquisition and construction of the county's 4<sup>th</sup> high school is scheduled to begin July 2010 (fiscal year 2011). High school student enrollment projections will exceed existing building capacity by 200 students in the fall of 2013. Construction must begin in July 2010 to accommodate a fall 2013 opening.
- Renovations are scheduled for Robert E. Aylor Middle and James Wood High Schools. Project estimates will be determined when design and scoping of the projects are complete.
- Land acquisitions for the construction of the county's 5<sup>th</sup> middle school is also on the schools' CIP listing. Enrollment growth will cause existing capacity to be exceeded by as early as 2012. The 5<sup>th</sup> middle school is planned to open in the summer of 2015, with construction beginning during the summer of 2013.
- Subsequent to the approval of the county's CIP, the School Board delayed the opening of the county's 12<sup>th</sup> elementary school. Greenwood Mill Elementary School will open in the summer of 2009 as the county's 11<sup>th</sup> (not 12<sup>th</sup>) elementary school. Effective FY 2010, Senseny Road School is changed from an elementary school to the site for Northwestern Regional Educational Program and Headstart allowing the closing of three other buildings. The change in elementary capacities compared to projected student enrollments may alter the land acquisition and construction schedule of the next elementary school.

### County Revenues

The tax rates are assessed as follows:

Real Estate	\$ .51 per \$100
Personal Property	\$4.86 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 2010 revenue plan includes the use of \$4.3 million of the county's projected unreserved fund balance. The June 30, 2009 fund balance is projected to reach approximately \$ 31.3million. At July 1, 2009, this amount will be reduced to approximately \$ 22.6 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 \$12.6 million or approximately 45 days of operating funds.

### **Unfunded Requests/Delayed Goals and Initiatives**

The FY 2009-2010 budget meets the growing needs of a growing community. However, several budget needs went unfunded. To name a few:

- Delay in refilling positions in the departments of Sheriff, Fire and Rescue, Public Safety Communications, Parks and Recreation, Commissioner of the Revenue, Jail, Landfill, and Airport.
- Limited Information Technology support to buildings and offices outside of the main general government complex.
- Elimination or reduction of Sheriff's Office personnel assisting with special events such as Shenandoah Apple Blossom Festival, Fourth of July festivals, Neighborhood Watch meetings and Board of Supervisors meetings.
- Postponement of roof replacement and other renovations of Gainesboro School.
- Postponement of security improvements to the County Administration Building.
- Furniture and ADP equipment for various departments.
- Continued reduced hours of operation at compactor sites throughout the county.
- Reductions of 15% to county volunteer fire and rescue companies and rescue squads.
- Reductions in travel to meetings and workshops.
- Reduced quality of athletic fields at Clearbrook and Sherando Parks and public school facilities.
- Park land in western Frederick County.
- Replacement vehicles for Sheriff, Fire and Rescue, Parks and Recreation, and Social Services.

Since Frederick County Public Schools is projected to receive \$3.9 million less in available revenue from all sources for operations, the items that were eliminated, reduced, or delayed from the budget include the following:

- Froze salaries for teachers, administrators and support staff.
- Decreased the number of classroom teachers which increased class sizes.
- Decreased the number of support staff and administrators.
- Reduced instructional and departmental supplies/services, replacement and new buses, and replacement technology equipment.
- Eliminated middle and high school summer school programs.
- Reduced funding for the middle school sports program.
- Delayed implementation of a full day kindergarten program.
- Delayed funding to maintain/improve K-12 pupil-teacher ratios.
- Delayed staffing needs as identified by the division staffing standards template.
- Delayed improvement of salaries and benefits for all employees based on survey data and recruiting/retaining experience.
- Delayed funding of an adequate technology replacement plan.
- Delayed funding of an adequate school bus fleet replacement plan.



## **Future Goals**

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

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

## **Working For The Future**

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 Public Safety Building for Frederick County has been completed. This facility houses the county Sheriff's Office, Fire and Rescue Department and the Department of Public Safety Communications and its Emergency Communications and Operations Centers. The main building provides departmental training rooms and community training areas. An ancillary building houses the evidence lab areas with

associated processing rooms, vehicle forensic bays, weapons and ammunition storage, vehicle maintenance bays and storage areas. These Public Safety Facilities cost \$17,125,929.

The old Gainesboro Elementary School building and property has been transferred to Frederick County. A significant amount of work is necessary to repair and revitalize the buildings on site, but the county sees this facility as a means of potentially providing county services to the residents of western Frederick County in the future.

The Department of Military Affairs constructed a new Armory Readiness Center to house the members and equipment of the Winchester National Guard Unit. The county is owner of the real estate upon which the center is situated and entered into a 99 year lease with the Department of Military Affairs to ensure this facility remained in Frederick County. The county continues to work with the Commonwealth to utilize a portion of the Armory facility as a Recreational Community Center at a future date.

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 has been selected as the location for the Federal Bureau of Investigation's centralized records site. FEMA has relocated its 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. During the past year, 45 companies expanded their location operations resulting in a total investment of \$72.5 million and creating or retraining a total of 496 jobs.

Retail business has also grown considerably within the county. Target and Lowe's have located in Frederick County. Aldi grocery chain opened a new store along Route 11 South in Kernstown. It is anticipated the Alamo theater chain will open a new theater in that vicinity by late 2009 or early 2010.

Growth in Frederick County has slowed over the past year. Housing permits reached an all-time high in August 2005 in Frederick County with 285 permits issued during that month. Housing construction continues to decline with 51 residential building permits issued in May 2009. The chart on page 200 gives a yearly comparison of the number of building permits issued. According to the United States Census Bureau, the population in 2010 in Frederick County will be as high as 77,864. Population in the county is anticipated to creep up to 95,648 by 2020 and much higher in 2030 with an estimate of 114,500 residents. As the Washington Metropolitan area continues to expand, Frederick County and the surrounding area will continue to see an influx of new homeowners. Frederick County maintains a mix of rural and urban settings. This along with the county's close proximity to the Washington area continues to draw people willing to commute but able to live in such a desirable area with a growing retail base and low real estate tax rate.

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

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

Respectfully submitted,



John R. Riley, Jr.  
County Administrator

## **Financial Management Policies and Programmatic Goals**

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

### **Direction For The Future**

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

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

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

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

### **Programmatic Goals**

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

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

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

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

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

### **Policy Goals**

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

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

### **A. General Budget Policies**

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

**B. Revenue Policies**

- The county will try to maintain a diversified and stable revenue system to shelter it from short run fluctuations in any one revenue source.
- The county will estimate all revenues by an objective analytical process.
- The county will maintain sound appraisal procedures to keep property values correct. Property will be assessed at 100% of fair market value. Property is currently reassessed every four years. Beginning with assessment year 2009, reassessments will be conducted biannually.
- The county will follow an aggressive policy of collecting tax revenues. Tax collections will take advantage of all available legal enforcement powers.

**C. Debt Management Policies**

- The county will confine long-term borrowing to capital improvements that cannot be financed from current revenues except where approved justification is provided.
- When the county finances capital improvements or other proceeds by issuing bonds or entering into capital leases, it will repay the debt in a period not to exceed the expected useful life of the project.
- The county will not use long-term debt for current operations.
- The county currently uses all legally accepted financing options including the State Literary Fund and the Virginia Public School Authority.
- Although the county has not officially adopted a debt per capita policy, administration will monitor the net bonded debt per capita and ration of debt service to general governmental expenditures and provide 10-year comparison information to the governing body.

**D. Capital Policies**

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

**E. Reserve Fund Policies**

- Undesignated fund balances at the close of each fiscal year should be equal to no less than 10% of the General Operating Fund revenues.
- The county will maintain self-insurance reserves as established by professional judgment based on the funding techniques utilized and loss records.

**F. Investment Policies**

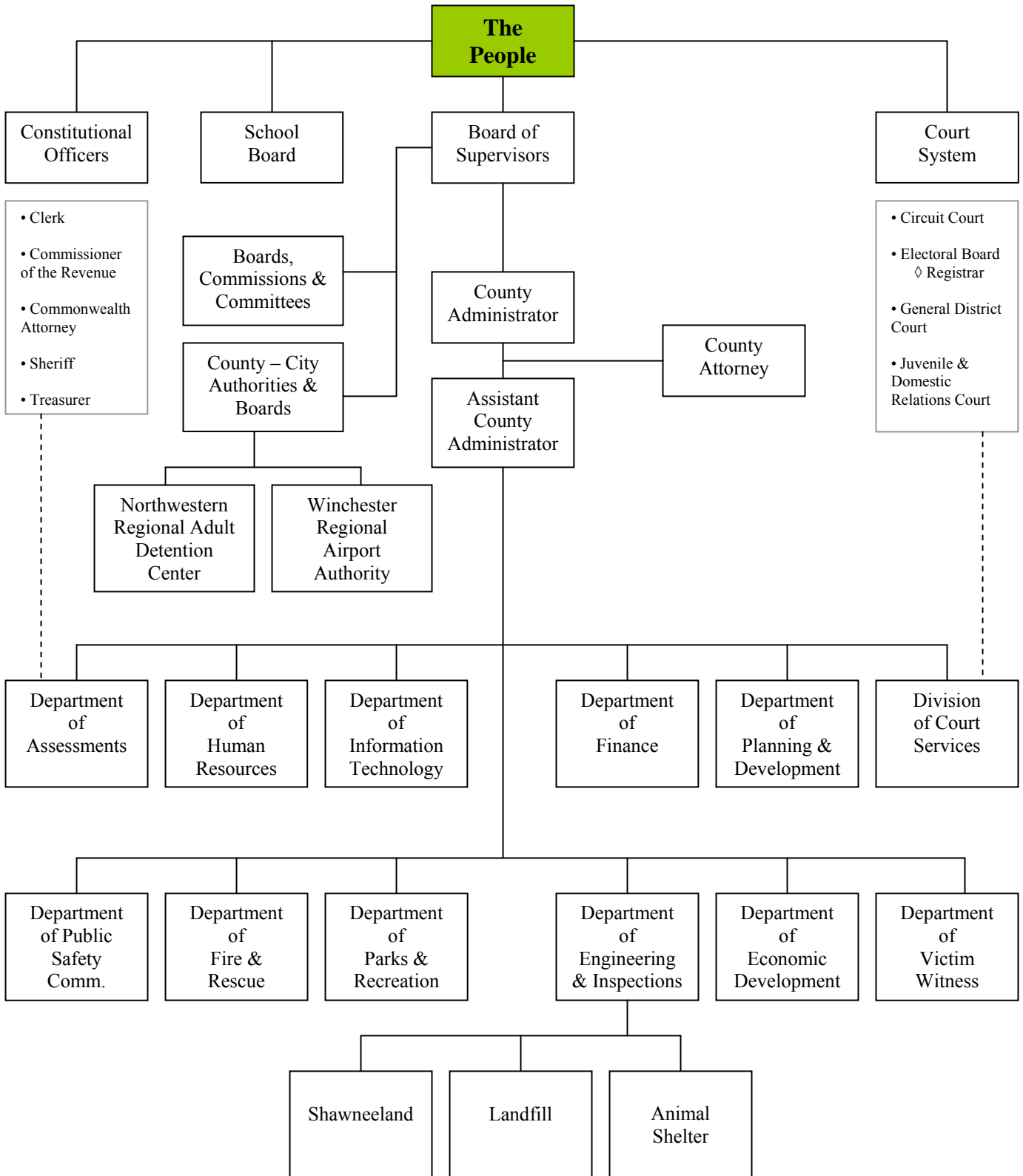
- Disbursement, collection and deposit of funds will be scheduled to ensure maximum cash availability.
- When permitted by law, the county will pool cash from several different funds for investment purposes.
- The county will invest all of its idle cash on a continuous basis. County investments are made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

**Financial Management Policies and Fiscal Year 2010**

With the county's financial management policies as a guide, the Board of Supervisors, School Board and county staff drafted the Fiscal Year 2010 budget under these additional guidelines:

- Prepare a County Departmental Budget based on a directive of a 15% reduction in operating expenses.
- 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 an overall decrease 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



# Budget Summary



James Wood Middle School  
Winchester, Virginia  
Opened in 1950



# SUMMARY OF THE ADOPTED BUDGET

The Annual Budget adopted for the fiscal year 2009-2010 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 national economy is experiencing a significant and extended downturn. Clearly, Frederick County is in the midst of a recession that many economists believe is the most severe since the Great Depression. The real estate foreclosures and unemployment rates clearly show grim predictions that keep us speculating when the economy is going to reach bottom.

Economists now admit that the national economy has been in a recession since December 2007. Currently in its 17<sup>th</sup> month, the current recession is already longer than the downturns experienced both in the early 90's and 2001, which lasted eight months each. Jobless rates continuing to escalate, the continued slump in sales of single-family homes, and low consumer confidence are all indicators pointing to a continued recession.

Preparing this budget in an uncertain economic environment time creates a challenging paradox. On one hand, government needs to streamline services and look at greater efficiency to reduce the tax burden on families who are experiencing financial difficulties. On the other hand, those same families experiencing financial need will increase the demand for government services through social services, counseling and financial assistance. As the economy worsens, public safety and court systems become strained as criminal activity increases.

For the first time, budgets for local tax revenue declined by almost 13 percent. The FY 2010 budget was also facing a declining value in residential real estate, and a plummet in automobile values. The only glimmer of light, commercial real estate values had increased during the recent reassessment to be approved only weeks before the budget adoption.

Knowing that preparing this operating budget would be incredibly difficult, the Board of Supervisors worked on engaging in dialogue early on with the School Board focusing on financial sustainability. There was always a clear direction that tax rates would remain revenue neutral and expenditures would need to be reduced to weather these difficult times.

On recognition of the county's local revenue decline, the Board of Supervisors and School Board were also facing substantial cuts to funding from the Commonwealth for Regional Jails, Constitutional Offices, and Education. The Governor and General Assembly made several rounds of cuts as the Commonwealth's revenue situation deteriorated. The original budget based on Governor Kaine's proposed budget anticipated \$124.3 million in funding to Frederick County for education. The General Assembly's decision to allow school divisions to use state textbook funds and other expenses in FY 2010 from the American Recovery and Reinvestment Act of 2009 revised these revenue projections to \$131 million.

The FY 2010 budget process began in November, with departments receiving their budget packets and returning them to Finance in mid December. Budget information was then delivered to the Board of Supervisors and Finance Committee in late February. The FY 2010 budget process began with the grave news that FY 2009 revenue forecasts were coming up short by roughly \$4,000,000. Before the Board of Supervisors and staff could begin on speculating about the FY 2010 budget, this current shortfall had to be addressed.

Several funding scenarios were given to the Board of Supervisors to assist them in determining the best way to handle the \$4,000,000 shortfall. The scenarios assumed any cuts to be made would be proportionately split 58% to the School Operating Fund and 42% to the General Fund. Scenarios were presented on a scale from fund balance absorbing the entire shortfall to a 12 cent tax increase to assist in covering the shortfall.

<b>Amended FY 2009 Scenarios</b>	Current FY 2009 Scenario	No Tax Increase Scenario A	No Tax Increase Scenario B	8 cent RE Tax Increase Scenario C	12 cent RE Tax Increase Scenario D
Expenditures	135,106,340	135,106,340	135,106,340	135,106,340	135,106,340
Spending Freeze			4,000,000	1,000,000	500,000
	135,106,340	135,106,340	131,106,340	134,106,340	134,606,340
Revenue	126,407,340	126,407,340	126,407,340	126,407,340	126,407,340
Windfall from 8 cent tax increase				3,000,000	
Windfall from 12 cent tax increase					4,500,000
Revenue Shortfall		4,000,000	4,000,000	4,000,000	4,000,000
Fund Balance	8,699,000	12,699,000	8,699,000	8,699,000	7,699,000
	135,106,340	135,106,340	131,106,340	134,106,340	134,606,340

The above scenarios were created with the following assumptions:

- Scenario A represents doing nothing and absorbing all of revenue shortfall from unreserved fund balance.
- Scenario B represents implementing spending cuts to the general fund and schools proportionately to offset the revenue shortfall. Proportionately, non-school cuts would equal \$1.68 million and school cuts would equal \$2.32 million.
- Scenario C represents a combination of spending cuts and a windfall from a calendar year eight cent real estate tax rate increase. Proportionately, non-school cuts would equal \$420,000 and school cuts would equal \$580,000.
- Scenario D represents a combination of spending cuts, a windfall from a calendar year twelve cent real estate tax rate increase and a reduction in funding from unreserved fund balance. Proportionately, non-school cuts would equal \$210,000 and school cuts would equal \$290,000. Funding from fund balance is reduced by \$1 million.

After deliberations, the Board of Supervisors decided to implement Scenario B with the General Fund absorbing 1,680,000 and the School Operating Fund absorbing \$2,320,000 of the \$4,000,000 shortfall. This was a difficult and painstaking task but staff met this initiative. In the General Fund, over \$500,000 in cuts were made to the Public Safety portion of the budget. All remaining travel, fuel commuting costs, and education assistance was curtailed for the remainder of the fiscal year. These cuts made in FY 2009

trickled down into the FY 2010 budget preparations. Vacant positions in FY 2009 were not refilled and those vacant positions carried over into FY 2010. Those vacant, unfilled positions are listed below:

<b>Department</b>	<b>Position</b>
Commissioner of the Revenue	Deed & Transfer Analyst II
Clerk of the Circuit Court	Cashier I
Commonwealth Attorney	Administrator/Investigator
Sheriff	Deputy III
Sheriff	Deputy III
Sheriff	Office Assistant III
Sheriff	Investigator
Inspections	Permit Technician I*
Inspections	Permit Technician I*
Inspections	Senior Inspector
Fire & Rescue	Chief Deputy
Fire & Rescue	Specialist
Fire & Rescue	Specialist
Fire & Rescue	Revenue Recovery Specialist
Public Safety Communications	Operations Supervisor
Public Safety Communications	Radio Technician
Engineering	Secretary I*
Parks and Recreation	Assistant Director
Parks and Recreation	Recreation Technician
Parks and Recreation	Recreation Technician
Planning	Planner I
Planning	Planning Technician
Regional Adult Detention Center	Correctional Officer
Regional Adult Detention Center	Correctional Officer
Regional Adult Detention Center	Correctional Officer
Regional Adult Detention Center	Correctional Officer
Regional Adult Detention Center	Sergeant
Regional Adult Detention Center	Nurse LPN
Regional Adult Detention Center	Inmate Records Clerk
Regional Adult Detention Center	Asst. Superintendent
Landfill	Landfill Tech III
Landfill	Laborer II
Landfill	Laborer
Division of Court Services	Facility Aide
Airport	Administrative Assistant
Airport	Airport Laborer
*These positions were transferred to the Sheriff's Office in FY 2009	

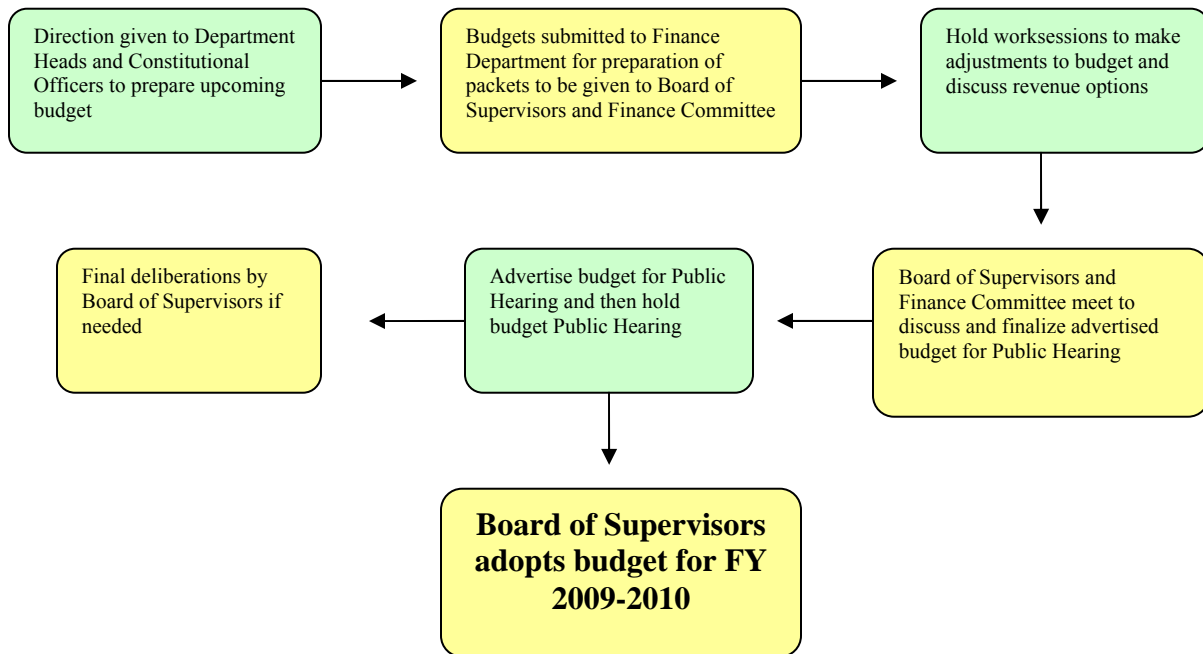
Due to the reassessment, the Board of Supervisors decided to adopt the tax rates only on April 8, 2009. The Board voted on a revenue neutral real estate tax rate which lowered the actual rate from 52 ½ cents to 51 cents. The personal property tax rate was adopted at a rate of \$4.86, which appears to be an increase from the original rate of \$4.20, however, with vehicle values on a steady decline, the taxpayer is technically paying the same amount of taxes as at the lower rate.

The Board also decided to reduce by half the amount taken from fund balance to balance the General Fund budget. Fund balance funding for the General Fund for FY 2010 is \$4,300,000 compared to \$8,699,000 taken from fund balance to balance the FY 2009 budget.

The Public Hearing on the FY 2009-2010 Budget was held on April 8, 2009 to very little fanfare and public criticism.

The proposed FY 2010 budget was adopted on April 22, 2009 with revenue-neutral property tax rates. Revenue projections continue to be reviewed monthly and at the time of this writing, they appear to continue to decline. Discussions have already started on the FY 2011 budget. Funding from the federal stimulus is temporary and restructuring local government will be both a need and a challenge. Funding education will continue to be a priority as well as the shift in the state's population to one in every five Virginians being a senior citizen over the next five years.

### Budget Process Flow Chart



## II. BUDGET AMENDMENT PROCESS

The County of Frederick amends its budget as needed throughout the fiscal year. The budget can be amended in two ways: 1) appropriation transfer; and 2) supplemental appropriation. The Code of Virginia states that budget amendments which exceed one percent of the total expenditures shown in the currently adopted budget or the sum of \$500,000, whichever is lesser, must be accomplished by publishing a notice of a meeting and a public hearing once in a newspaper having general circulation in that locality at least seven days prior to the meeting date. The notice shall state the governing body's intent to amend the budget and include a brief synopsis of the proposed budget amendment. The county may adopt such amendment at the advertised meeting, after first providing a public hearing during such meeting on the proposed budget amendments.

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

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

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

- A. The FY 2010 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 2010 budget has been prepared under the format as required by the Commonwealth of Virginia for comparative financial reporting purposes.
- C. The budget is a document for informative and fiscal planning purposes only. The Board of Supervisors must officially adopt a budget for each fiscal year after a duly called public hearing and discussion of the proposed budget has been held. The fiscal year begins July 1 and ends June 30.
- D. The budgeting process includes many important decisions. First, it affords an opportunity for the county departments, offices and agencies to do an internal and a combined analysis regarding their activities and goals. Second, the governing body has an opportunity to digest both departmental objectives and goals and citizen output. Third, the county's plans and programs are tempered into a fiscal document which projects the necessary revenue needed to meet the proposed expenditures.
- E. In the final analysis, the adopted budget document is the vehicle through which public policy is put in to effect through the planned expenditure of public funds.

### **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 prior voter referendum.

At June 30, 2008, the county had a number of bonded debt issues outstanding in the amount of \$153,672,285. 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, 2008, the county's net general obligation debt was 1.7% 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 an administrative building a regional library, public safety building and animal shelter, 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.

## Budget Calendar FY 2009-2010

<b>Month</b>	<b>Action</b>
November 10, 2008	Directors receive budget instructions for submitting request
November, 2007	Directors prepare budgets
December 12, 2008	Budget submissions due to Finance Department to prepare budget packets for Board of Supervisors and Finance Committee
February 23, 2009	Distribution of budget packets to Board of Supervisors and Finance Committee
February – March 2009	Various meetings held regarding state reductions and local economy and the impact on county budget
March 27, 2009	Budget advertised in newspaper
April 8, 2009	FY 2009 – 2010 Budget Public Hearing
April 8, 2009	FY 2009 – 2010 Tax Rate Adoption
April 22, 2009	FY 2009-2010 Budget Adoption
May-July, 2009	Preparation of Adopted Budget Document and submission of budget for award
July 1, 2009	Implementation of Fiscal Year 2009 – 2010

**Frederick County, Virginia**

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

**June 30, 2008**

<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>
2009	10,140,317	7,094,049	18,524	4,532
2010	10,662,875	6,759,975	19,579	3,477
2011	10,460,040	6,238,941	20,694	2,362
2012	9,859,587	5,740,702	21,872	1,184
2013	9,333,190	5,268,549	9,390	130
2014 – 2018	43,042,375	19,806,772	--	--
2019 – 2023	34,463,607	10,216,677	--	--
2024 – 2028	16,235,294	3,955,916	--	--
2029 – 2033	5,785,000	1,642,998	--	--
2034 – 2037	3,690,000	355,775	--	--
<b>Total</b>	<b>\$153,672,285</b>	<b>\$67,080,354</b>	<b>\$90,059</b>	<b>\$11,685</b>

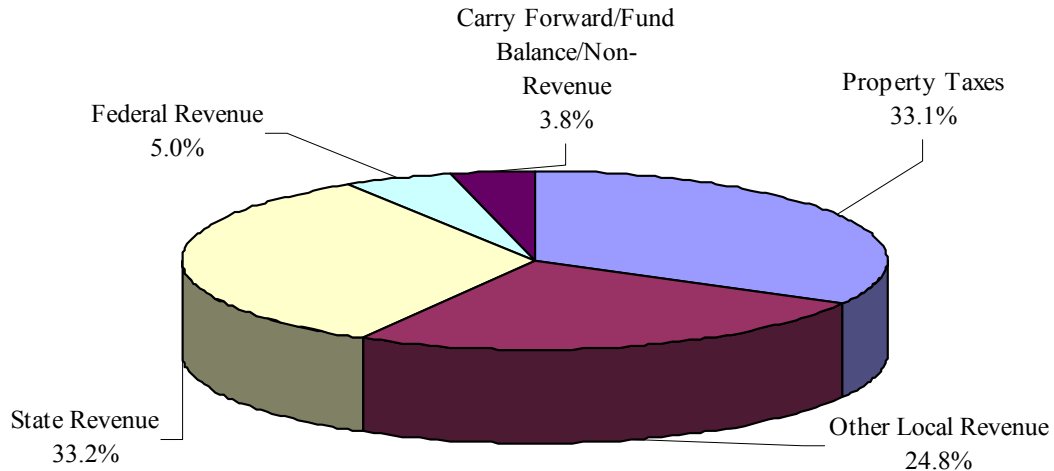
**Frederick County, Virginia**  
**Statement of Long-Term Indebtedness**  
**Year Ending June 30, 2009**

Description	Authorized And Issued	Payments Thru June 2008	Balance July 1 2008	Incurred During 2008-09	Total Columns 3 & 4	Principal Paid During 2008-2009	Outstanding June 30 2009
<b>School Debt Fund</b>							
Armel/Gainesboro	2,010,000	1,655,000	355,000		355,000	115,000	240,000
Sherando/Park Project	5,350,000	4,505,000	845,000		845,000	280,000	565,000
FCMS Renovations	755,132	568,666	186,466		186,466	44,305	142,161
Sherando High School	3,820,000	3,080,000	740,000		740,000	170,000	570,000
Sherando High School	5,740,000	4,590,000	1,150,000		1,150,000	270,000	880,000
Refinanced Bonds	21,705,000	19,340,000	2,365,000		2,365,000	740,000	1,625,000
Stonewall/Senseny/Admin/Redbud	3,700,000	2,220,000	1,480,000		1,480,000	185,000	1,295,000
Stonewall/Senseny Road	1,200,000	660,000	540,000		540,000	60,000	480,000
Stonewall	1,355,000	700,000	655,000		655,000	70,000	585,000
Armel/Middletown Addition	3,200,000	1,440,000	1,760,000		1,760,000	160,000	1,600,000
Orchard View Elementary	4,650,000	1,880,000	2,770,000		2,770,000	235,000	2,535,000
Orchard View Elementary	4,100,000	1,640,000	2,460,000		2,460,000	205,000	2,255,000
3 <sup>rd</sup> HS/Land 11 <sup>th</sup> Elem/4 <sup>th</sup> MS	16,800,000	5,040,000	11,760,000		11,760,000	840,000	10,920,000
Millbrook High School	6,150,000	1,860,000	4,290,000		4,290,000	310,000	3,980,000
MHS/JWMS Renovation	8,385,000	2,100,000	6,285,000		6,285,000	420,000	5,865,000
MHS, JWMS, 4 <sup>th</sup> MS	3,315,000	840,000	2,475,000		2,475,000	165,000	2,310,000
Millbrook High School	3,782,296	881,527	2,900,769		2,900,769	178,887	2,721,882
MHS, JWMS	12,655,000	2,540,000	10,115,000		10,115,000	635,000	9,480,000
Byrd Middle School	5,980,000	1,500,000	4,780,000		4,780,000	300,000	4,480,000
Byrd MS, 11 <sup>th</sup> Elementary	8,580,000	1,290,000	7,290,000		7,290,000	430,000	6,860,000
Byrd MS, 11 <sup>th</sup> Elementary	8,550,000	1,290,000	7,260,000		7,260,000	430,000	6,830,000
Byrd MS, 11 <sup>th</sup> Elementary	5,995,000	600,000	5,395,000		5,395,000	300,000	5,095,000
Evendale (11 <sup>th</sup> Elementary)	5,685,000	570,000	5,115,000		5,115,000	285,000	4,830,000
Evendale, Gainesboro Replacement	6,305,000	320,000	5,985,000		5,985,000	315,000	5,670,000
Gainesboro Replacement	5,830,000	295,000	5,535,000		5,535,000	295,000	5,240,000
Gainesboro Replacement	4,370,000	0	4,370,000		4,370,000	220,000	4,150,000
12 <sup>th</sup> Elementary	3,800,000	0	3,800,000		3,800,000	190,000	3,610,000
12 <sup>th</sup> Elem, Trans, APR, FCMS	13,450,000	0	13,450,000		13,450,000	0	13,450,000
12 <sup>th</sup> Elementary	5,720,000	0	0	5,720,000	5,720,000	0	5,720,000
<b>State Literary Fund Loans</b>							
Indian Hollow Elem School	2,000,000	1,900,000	100,000		100,000	100,000	0
D.J. Howard Addition	540,600	513,570	27,030		27,030	27,030	0
Middletown Elem School	1,839,424	1,564,000	275,424		275,424	92,000	183,424
Redbud Run Elem. School	5,000,000	2,750,000	2,250,000		2,250,000	250,000	2,000,000
Sherando High Addition	1,500,052	825,022	675,030		675,030	75,002	600,028
James Wood High Addition	2,142,948	1,178,617	964,331		964,331	107,147	857,184
Stonewall Elem. School	4,640,000	2,320,000	2,320,000		2,320,000	232,000	2,088,000
Senseny Road Addition	3,000,000	1,500,000	1,500,000		1,500,000	150,000	1,350,000
<b>TOTAL</b>	<b>203,600,452</b>	<b>73,956,402</b>	<b>124,224,050</b>	<b>5,720,000</b>	<b>129,944,050</b>	<b>8,881,371</b>	<b>121,062,679</b>



## FY 2009-2010 Total County Revenues

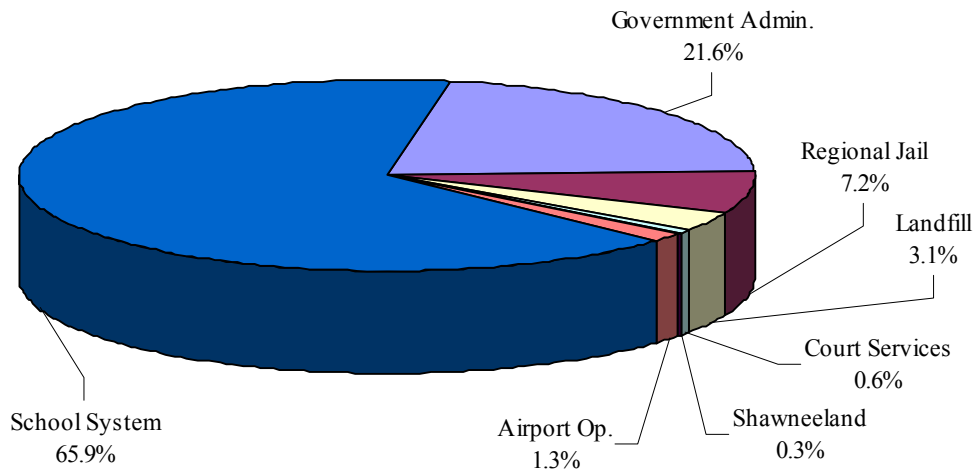
### \$241,675,827



	2007-08 Budgeted	2007-08 Actual	2008-09 Budgeted	2008-09 Estimated	2009-10 Adopted	% of Total
<b>Total County Revenues</b>						
<b>Local Revenue</b>						
Property Taxes	77,818,000	78,702,983	79,935,000	80,096,256	80,085,000	33.1%
Other Local Revenue	59,721,374	54,621,830	57,970,602	49,742,602	51,085,616	21.1%
Other Local Revenue – School Funds	9,329,428	8,740,984	9,250,869	9,204,678	8,967,017	3.8%
Subtotal	146,868,802	142,065,797	147,156,471	139,043,536	140,137,633	58.0%
<b>State Revenue</b>						
General Fund	8,603,422	9,467,312	9,166,289	8,727,577	8,613,500	3.6%
School Funds	65,176,479	65,202,276	69,219,533	69,192,033	64,268,394	26.6%
Other Funds	7,653,436	7,484,540	7,537,328	8,117,107	7,307,321	3.0%
Subtotal	81,433,337	82,154,128	85,923,150	86,036,717	80,189,215	33.2%
<b>Federal Revenue</b>						
General Fund	237,593	387,259	46,000	432,413	44,000	0.0%
School Funds	5,695,728	5,374,169	5,982,122	5,978,893	11,688,533	4.8%
Other Funds	2,173,500	2,201,076	706,000	2,698,762	438,000	0.2%
Subtotal	8,106,821	7,962,504	6,734,122	9,110,068	12,170,533	5.0%
<b>Carry Forward/Fund Balance/Non-Revenue</b>						
General Fund	6,500,000	6,500,000	8,699,000	8,699,000	4,300,000	1.8%
School Funds	2,123,598	263,255	3,174,863	4,489,824	3,193,828	1.3%
Other Funds	810,697	1,916,513	4,210,579	4,248,379	1,684,618	0.7%
Subtotal	9,434,295	8,679,768	16,084,442	17,437,203	9,178,446	3.8%
<b>Total Revenue</b>	<b>245,843,255</b>	<b>240,862,197</b>	<b>255,898,185</b>	<b>251,627,524</b>	<b>241,675,827</b>	<b>100.00%</b>

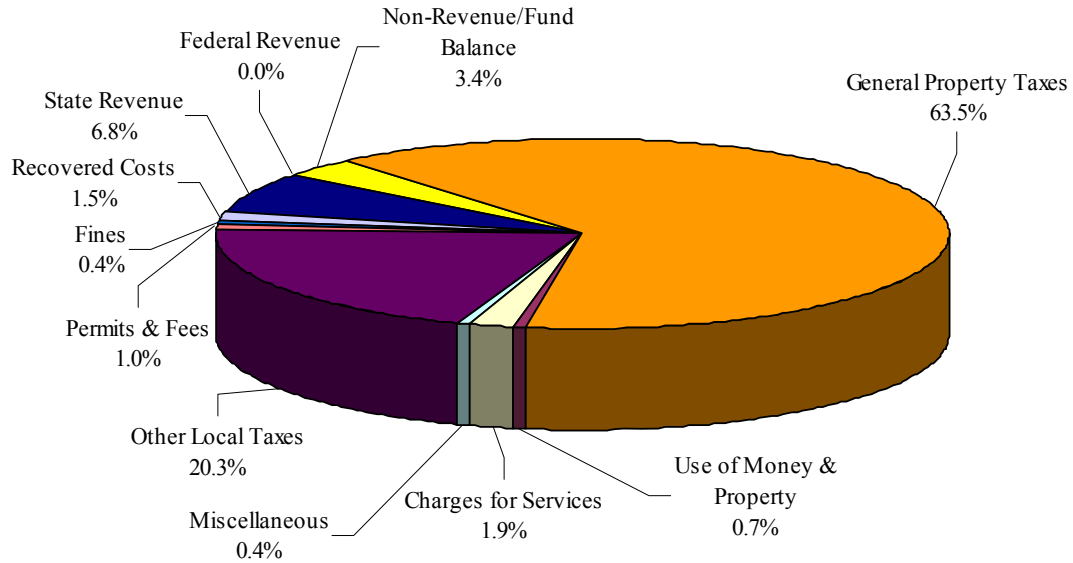
# FY 2009-2010 Total County Expenditures

## \$241,675,827



	2007-08 Budgeted	2007-08 Actual	2008-09 Budgeted	2008-09 Estimated	2009-10 Adopted	% of Total
<b>Total County Expenditures</b>						
<b>General Government</b>						
Administration	7,339,828	8,119,126	7,992,751	7,934,823	7,751,108	3.2%
Judicial Administration	2,058,086	2,150,982	2,370,639	2,001,344	2,178,673	0.9%
Public Safety	20,011,347	21,466,138	21,262,853	21,216,663	20,505,248	8.5%
Public Works	4,902,593	4,503,863	4,926,537	3,787,299	4,259,937	1.8%
Health/Welfare	7,047,695	6,576,159	7,499,941	7,071,330	7,282,106	3.0%
Community College	73,847	73,847	73,847	73,847	62,770	.03%
Parks, Recreation & Cultural	5,691,654	5,873,044	5,623,020	5,336,857	5,354,638	2.2%
Community Development	2,916,823	2,691,694	2,647,948	2,706,815	1,985,327	0.8%
Miscellaneous	4,108,790	2,578,642	3,807,581	2,590,738	2,749,730	1.2%
Subtotal	54,150,663	54,033,495	56,205,117	52,719,716	52,129,537	21.6%
<b>Other Funds</b>						
Regional Jail	17,250,553	16,779,359	18,878,477	18,132,095	17,299,092	7.2%
Landfill	9,016,193	6,625,686	11,342,676	9,913,804	7,562,982	3.1%
Division of Court Services	1,451,196	1,352,432	1,415,036	1,331,574	1,423,981	0.6%
Shawneeland Sanitary District	1,020,742	827,132	1,020,538	870,998	718,916	0.3%
Airport Operating & Capital	5,080,276	3,426,549	3,345,135	5,311,567	3,159,728	1.3%
Unemployment Compensation	10,000	18,162	0	0	0	0.0%
Subtotal	33,828,960	29,029,320	36,001,862	35,560,038	30,164,699	12.5%
<b>School System</b>						
School Funds	143,744,467	139,144,749	149,018,969	148,799,243	144,065,978	59.6%
Debt Service Fund	14,119,165	14,099,303	14,672,237	14,672,237	15,315,613	6.3%
Subtotal	157,863,632	153,244,052	163,691,206	163,471,480	159,381,591	65.9%
<b>Total Expenditures*</b>	<b>245,843,255</b>	<b>236,306,867</b>	<b>255,898,185</b>	<b>251,751,234</b>	<b>241,675,827</b>	<b>100.0%</b>
<b>*Excludes transfers</b>						

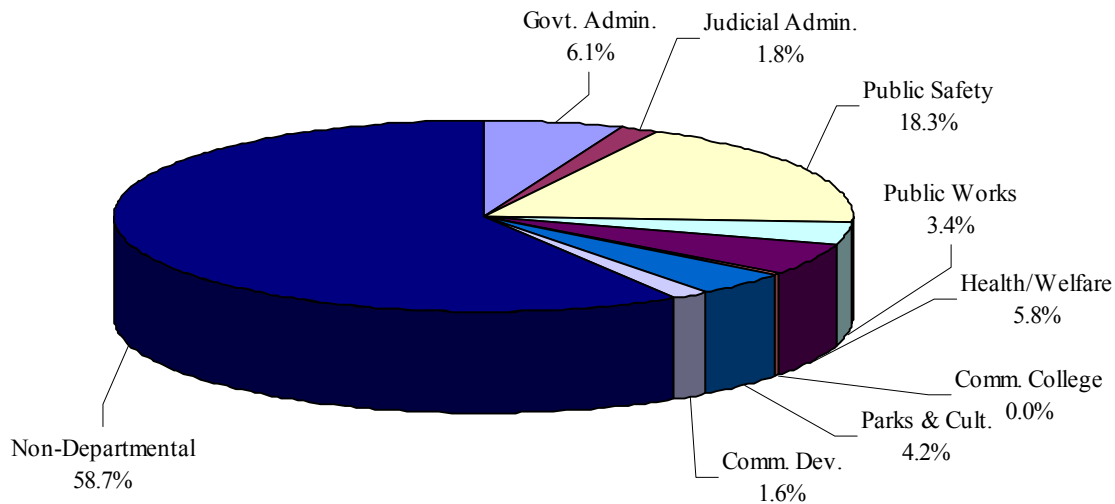
## FY 2009-2010 General Fund Revenues \$126,078,819



General Fund Revenues	2007-08 Budgeted	2007-08 Actual	2008-09 Budgeted	2008-09 Estimated	2009-10 Adopted	% of Total
<b>Local Revenue</b>						
General Property Taxes	77,818,000	78,702,983	79,935,000	80,096,256	80,085,000	63.52%
Other Local Taxes	29,418,972	26,549,108	29,402,112	24,793,383	25,603,042	20.31%
Permits, Fees and Licenses	3,263,680	1,770,714	1,819,165	1,378,284	1,219,649	.97%
Fines and Forfeitures	348,708	324,259	299,033	509,592	482,849	0.38%
Use of Money and Property	1,424,997	1,907,063	1,073,962	981,933	871,762	0.69%
Charges for Services	2,849,368	2,183,571	2,508,711	2,072,682	2,402,424	1.91%
Miscellaneous	463,680	76,180	429,571	456,191	558,175	0.44%
Recovered Costs	1,382,787	3,171,453	1,727,497	2,932,444	1,898,418	1.51%
Subtotal	116,970,192	114,685,331	117,195,051	113,220,765	113,121,319	89.73%
<b>State Revenue</b>						
Non-Categorical Aid	208,344	800,747	330,079	623,869	191,760	0.15%
Shared Expenses	3,643,156	4,003,325	3,946,609	3,509,921	3,831,471	3.04%
Categorical Aid	4,751,922	4,663,240	4,889,601	4,593,787	4,590,269	3.64%
Subtotal	8,603,422	9,467,312	9,166,289	8,727,577	8,613,500	6.83%
<b>Federal Revenue</b>						
Categorical Aid	237,593	387,259	46,000	432,413	44,000	0.03%
<b>Non-Revenue/Fund Balance</b>						
	6,500,000	6,500,000	8,699,000	8,699,000	4,300,000	3.41%
<b>Total General Fund Revenues</b>	<b>132,311,207</b>	<b>131,039,902</b>	<b>135,106,340</b>	<b>131,079,755</b>	<b>126,078,819</b>	<b>100.00%</b>

## FY 2009-2010 General Fund Expenditures

### \$126,078,819



General Fund Expenditures	2007-08 Budgeted	2007-08 Actual	2008-09 Budgeted	2008-09 Estimated	2009-10 Adopted	% of Total
<b>Functional Areas</b>						
Administration	7,470,931	8,119,126	8,040,534	7,982,606	7,751,108	6.15%
Judicial Administration	2,058,086	2,150,982	2,370,639	2,001,344	2,219,558	1.76%
Public Safety	22,502,389	23,957,180	24,052,474	23,960,784	23,149,826	18.34%
Public Works	4,902,593	4,503,863	4,926,537	3,787,299	4,259,937	3.38%
Health/Welfare	7,047,695	6,576,159	7,499,941	7,071,330	7,282,106	5.78%
Community College	73,847	73,847	73,847	73,847	62,770	0.05%
Parks, Recreation & Cultural	5,691,654	5,873,044	5,623,020	5,336,857	5,354,638	4.25%
Community Development	2,916,823	2,691,694	2,647,948	2,706,815	1,985,327	1.57%
Subtotal	52,664,018	53,945,895	55,234,940	52,920,882	52,065,270	41.28%
<b>Non-Departmental</b>						
Merit/Fringe Benefit/COLA Reserve	1,400,000	0	1,216,843	0	0	0.00%
Operational Contingency Reserve	0	0	0	0	158,992	0.15%
Transfer to School Operating Fund	62,996,099	61,682,409	63,472,093	63,265,320	56,637,668	44.92%
Transfer to School Capital Fund	750,000	1,668,429	0	0	0	0.00%
Transfer to School Debt Service Fund	11,792,300	11,792,301	12,591,726	12,591,726	14,626,151	11.60%
Transfer to Debt Service – County	2,708,790	2,578,642	2,590,738	2,590,738	2,590,738	2.05%
Subtotal	79,647,189	77,721,781	79,871,400	78,447,784	74,013,549	58.72%
<b>Total General Fund Expenditures</b>	<b>132,311,207</b>	<b>131,667,676</b>	<b>135,106,340</b>	<b>131,368,666</b>	<b>126,078,819</b>	<b>100.00%</b>

**FY 2009-2010**  
**Budget Summary by Category**

<b>Fund and Department</b>	<b>Personnel Expenses</b>	<b>Operating Expenses</b>	<b>Capital/Lease Expenses</b>
<b>General Fund:</b>			
Board of Supervisors	171,305	77,900	0
County Administrator	539,443	20,025	0
County Attorney	181,341	12,230	0
Human Resources	303,375	53,631	4,800
Independent Auditor	0	62,500	0
Commissioner of the Revenue	1,100,587	58,557	0
Reassessment	225,181	36,699	0
Treasurer	853,455	318,600	0
Finance	630,547	44,298	0
Information Technology	905,519	198,442	22,160
Other	0	1,706,363	0
Electoral Board	36,774	34,785	1,560
Registrar	136,887	12,584	1,560
Circuit Court	0	48,300	0
General District Court	7,000	4,252	4,500
J & D Relations Court	0	8,250	5,500
Clerk of Circuit Court	554,621	220,233	10,000
Law Library	0	7,200	0
Detox Center – Contribution	0	40,885	0
Commonwealth Attorney	1,119,161	59,150	3,780
Victim Witness Program	117,921	8,805	0
Sheriff	9,019,360	1,248,269	20,310
Volunteer Fire Departments	27,564	749,147	0
Ambulance And Rescue Service	0	393,043	0
Public Safety Contributions	0	3,009,557	0
Juvenile Court Probation	110,404	61,796	0
Inspections	1,151,551	92,966	0
Fire and Rescue	5,616,319	475,829	10,878
Public Safety Communications	834,213	309,624	18,996
Road Administration	0	20,475	0
Street Lights	0	31,270	0
General Engineering	428,831	37,120	0

**FY 2009-2010**  
**Budget Summary by Category**

<b>Fund and Department</b>	<b>Personnel Expenses</b>	<b>Operating Expenses</b>	<b>Capital/Lease Expenses</b>
Refuse Collection	525,412	734,305	10,242
Refuse Disposal	0	426,096	0
Litter Control	0	13,932	0
Maintenance Administration	546,194	17,750	0
County Office Buildings	0	973,198	0
Animal Shelter	358,357	136,755	0
Local Health Department	0	295,338	0
Northwestern Community Services	0	353,625	0
Social Services – Administration	3,604,492	252,925	230,050
Public Assistance	0	1,959,976	0
Area Agency on Aging	0	67,700	0
Property Tax Relief	0	520,000	0
Community College	0	62,770	0
Parks Administration	338,375	147,643	4,633
Parks Maintenance	868,857	26,781	0
Recreation Centers	1,726,690	582,009	0
Clearbrook Park	121,241	256,485	0
Sherando Park	137,363	254,165	0
Regional Library	0	890,396	0
Planning and Development	905,888	157,629	3,600
EDC	290,093	210,900	31,271
Zoning Board	2,520	3,655	0
Building Appeals Board	150	400	0
NSV Regional Commission	0	29,294	0
Gypsy Moth/Biosolids	59,536	86,551	800
Soil and Water Conservation District	0	8,500	0
Extensions	105,455	86,943	2,142
Transfers	0	74,013,549	0
<b>General Fund Total</b>	<b>33,659,982</b>	<b>92,032,055</b>	<b>386,782</b>
<b>Regional Jail Fund</b>	<b>12,843,738</b>	<b>4,408,354</b>	<b>47,000</b>

**FY 2009-2010**  
**Budget Summary by Category**

<b>Fund and Department</b>	<b>Personnel Expenses</b>	<b>Operating Expenses</b>	<b>Capital/Lease Expenses</b>
<b>Landfill Fund</b>	<b>1,608,634</b>	<b>4,273,048</b>	<b>1,681,300</b>
<b>Division of Court Services Fund:</b>			
Alcohol Safety Action Program	373,518	188,460	18,200
Administration	160,443	0	0
“Starting Point” Public Inebriate Center	290,663	60,684	500
Community Corrections Program	269,134	53,379	9,000
<b>Court Services Fund Total</b>	<b>1,093,758</b>	<b>302,523</b>	<b>27,700</b>
<b>Shawneeland Sanitary District Fund</b>	<b>329,476</b>	<b>349,440</b>	<b>40,000</b>
<b>Airport Operating Fund</b>	<b>607,447</b>	<b>2,295,150</b>	<b>257,131</b>
<b>School Operating Fund:</b>			
School Instruction	90,276,438	9,665,152	195,660
Admin./Attendance and Health Services	4,976,192	361,101	18,000
Pupil Transportation Services	6,081,499	1,620,219	520,000
Operation & Maintenance Services	5,949,902	5,937,188	203,700
Facilities	247,405	94,500	0
Technology	3,423,241	741,763	839,600
<b>School Operating Fund Total</b>	<b>110,954,677</b>	<b>18,419,923</b>	<b>1,776,960</b>
<b>School Debt Service Fund</b>	<b>0</b>	<b>15,315,613</b>	<b>0</b>
<b>School Food Service Fund</b>	<b>2,455,912</b>	<b>2,419,195</b>	<b>726,163</b>
<b>School Textbook Fund</b>	<b>32,488</b>	<b>2,221,398</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>3,677,075</b>	<b>872,370</b>	<b>488,867</b>
<b>NREP Textbook Fund</b>	<b>0</b>	<b>30,000</b>	<b>0</b>

## V. IMPACT OF THE FY 2009-2010 BUDGET

### EXPENDITURES

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

#### **BUDGETED PERSONNEL**

<u>DEPARTMENT</u>	<u># OF EMPLOYEES FY 2007-08</u>	<u># OF EMPLOYEES FY 2008-09</u>	<u># OF EMPLOYEES FY 2009-10</u>	<u>FY 2010 CHANGE</u>
Board of Supervisors	1	1	1	
County Administrator	5	5	5	
County Attorney	0	2	2	
Human Resources	4	4	4	
Commissioner of the Revenue	22	18	17	-1
Reassessment	0	4	4	
Treasurer	12	12	12	
Finance	7	7	7	
Information Technology	11	11	11	
Registrar	2	2	2	
Clerk of the Circuit Court	9	9	8	-1
Commonwealth Attorney	11	13	12	-1
Victim Witness	2	2	2	
Sheriff	123.5	126.5	125.5	-1
Juvenile Court Probation	2	2	2	
Inspections	23	21	18	-3
Fire and Rescue	79.5	80.5	76.5	-4
Public Safety Communications	15	16	14	-2
General Engineering	7	7	6	-1
Refuse Collection	2	2	2	
Maintenance	8	10	10	
Animal Shelter	7	7	7	
Social Services	57	57	58	1
Parks and Recreation	41	41	38	-3
Planning	14	13	11	-2
EDC	3	3	3	
Gypsy Moth/Biosolids	1	1	1	
Soil & Water Conservation	6	6	0	-6
Extensions	2	2	2	
Regional Jail	195	206	194	-12
Landfill	31	28	26	-2
Division of Court Services	20	20	19	-1
Shawneeland Sanitary District	6	6	6	
Airport	13	13	11	-2
<b>SUBTOTAL</b>	<b>742</b>	<b>758</b>	<b>717</b>	<b>- 41</b>
Schools	2,101	2,115	2,048	- 67
<b>GRAND TOTAL</b>	<b>2,843</b>	<b>2,873</b>	<b>2,765</b>	<b>- 108</b>



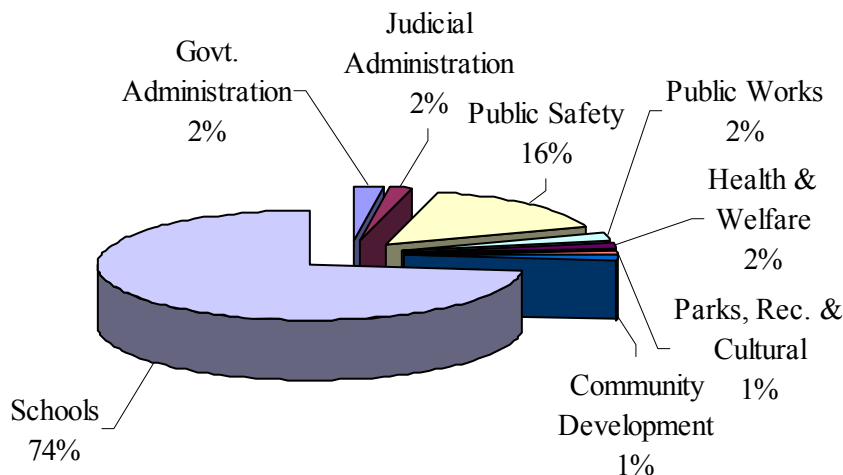
The reasons for the change in personnel are described below:

- A Deed/Transfer Analyst retired from the Commissioner of the Revenue Office at the end of FY 2009 and was not refilled.
- A Cashier position was vacated in the Clerk's office in FY 2009 and was not refilled.
- An Investigator retired from the Commonwealth Attorney's Office during FY 2009 and was not refilled.
- Three clerical positions were transferred to the Sheriff's Office in FY 2009, however, two Deputies, an Investigator and an Office Assistant were vacated as well and were not refilled.
- Two clerical positions were transferred to the Sheriff's Office and an Inspector retired in the Inspections Department during FY 2009 and were not refilled.
- Two Firefighters, a Revenue Recovery Specialist and a Chief Deputy were vacated in Fire and Rescue during FY 2009 and were not refilled.
- An Operations Supervisor and a Radio Technician were vacated in the Public Safety Communications Department during FY 2009 and were not refilled.
- A Secretary position was transferred from the Engineering Department to the Sheriff's Office during FY 2009 and was not refilled.
- Two full-time positions were approved for Social Services during FY 2009 but only one was hired due to the hiring freeze enacted mid-year. The other position will be hired during FY 2010.
- An Assistant Director and two Recreation Technicians were vacated in Parks and Recreation during FY 2009 and were not refilled.
- A Planner and a Planning Technician were vacated in the Planning Department during FY 2009 and were not refilled.
- The Soil and Water Conservation District was removed from the county's payroll when the District relocated out of Frederick County.
- Two vacant Landfill positions were not refilled for FY 2010.
- A full-time detox center aide was scaled back to a part-time detox center aide during FY 2009 in the Division of Court Services.
- An Administrative Assistant and Airport Laborer were vacated during FY 2009 at the Airport and were not refilled.

**Public Schools:**

- Thirty-seven teaching positions were cut from the FY 2010 budget including regular classroom, special education, and gifted and talented teachers.
- Elementary instructional aides were cut by 4.8 full-time equivalent positions.
- Three clerical support positions and three custodial positions were cut at the high school level.
- Two full-time and one part-time administrative positions were cut from the FY 2010 budget.
- Two bus drivers were cut from the budget.
- A part-time finance clerk, a part-time IT technician, and a part-time custodian were cut from the budget.
- Ten positions were cut from Northwestern Regional Educational Programs budget for FY 2010. Seven of the ten positions were vacated and not refilled for FY 2010.
- School cafeteria workers were cut by 5.86 full-time equivalent positions for FY 2010.

## Employees by Category



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

DEPARTMENT	FY 2006-07	FY 2007-08	FY 2008-09
Board of Supervisors	2	2	1
Commissioner of the Revenue	1	2	2
Treasurer	1	1	1
Registrar	2	2	0
Clerk	9	11	12
Commonwealth Attorney	3	2	1
Sheriff	15	13	13
Juvenile Court Probation	1	0	0
Inspections	5	5	1
Fire and Rescue	21	22	23
Public Safety Communications	2	1	1
Refuse Collection	24	24	25
Maintenance	7	10	11
Animal Shelter	4	5	4
Parks and Recreation	272	429	454
Planning	1	1	1
EDC	2	4	4
Gypsy Moth Program	5	7	5
Soil & Water Conservation	1	1	0
Regional Jail	2	3	1
Landfill	9	9	6
Division of Court Services	14	15	12
Shawneeland Sanitary District	1	1	1
Schools*	647	1,643	1,033
<b>GRAND TOTAL</b>	<b>1,051</b>	<b>2,213</b>	<b>1,612</b>

\* Regularly scheduled part-time employees are included in the reported full-time equivalent positions. Shown here are the substitute employees for teacher, aide, food service, custodian and bus driver absences. Prior to fiscal year 2008, only substitute teachers were reported. Total varies due to number of available individuals on the respective substitute lists.

## EXPENDITURES BY SOURCE

	2008-09 Adopted	08-09 % of Total	2009-10 Adopted	09-10 % of Total	% Change
General Government	\$7,992,751	3.12%	\$7,751,108	3.21%	-3.02%
Judicial Administration	2,370,639	0.93%	2,178,673	0.90%	-8.10%
Public Safety	21,262,853	8.31%	20,505,248	8.48%	-3.56%
Public Works	4,926,537	1.93%	4,259,937	1.76%	-13.53%
Health/Welfare	7,499,941	2.93%	7,282,106	3.01%	-2.90%
Community College	73,847	0.03%	62,770	0.03%	-15.00%
Parks, Recreation & Cultural	5,623,020	2.20%	5,354,638	2.22%	-4.77%
Community Development	2,647,948	1.03%	1,985,327	0.82%	-25.02%
Non-Departmental	3,807,581	1.49%	2,749,730	1.14%	-27.78%
Regional Jail	18,878,477	7.38%	17,299,092	7.16%	-8.37%
Landfill	11,342,676	4.43%	7,562,982	3.13%	-33.32%
Division of Court Services	1,415,036	0.55%	1,423,981	0.59%	0.63%
Shawneeland Sanitary District	1,020,538	0.40%	718,916	0.30%	-29.56%
Airport Operating & Capital	3,345,135	1.31%	3,159,728	1.31%	-5.54%
School Funds	149,018,969	58.23%	144,065,978	59.61%	-3.32%
School Debt Service	14,672,237	5.73%	15,315,613	6.34%	4.38%
<b>Total*</b>	<b>\$255,898,185</b>	<b>100.00%</b>	<b>241,675,827</b>	<b>100.00%</b>	<b>-5.56%</b>

\*Less transfers between funds

Listed below are highlights of major shifts in expenditures relative to the FY 2009-2010 Adopted Budget:

**General Government Administration:** Expenditures in this category decreased by 3%, or \$241,643. Salaries and fringes actually increased by \$18,239. This category is reduced by one position in the Commissioner of the Revenue Office for FY 2010. Operating and capital expenses have been reduced by \$259,800 which is a 9% reduction from FY 2009. Most reductions took place in the areas of travel, advertising, office supplies, and repairs and maintenance.

**Judicial Administration:** This category's expenditures decreased by \$191,966, or 8%. Salaries and fringes decreased by \$66,000. The loss of a position in the Clerk's Office and the Commonwealth Attorney's Office contributed to this decrease. The remaining \$125,000 decrease is in operating expenses with reductions occurring in travel, office supplies and vehicle equipment. The Supreme Court grant for equipment purchases for the Clerk of the Circuit Court decreased by \$50,000.

**Public Safety:** Expenditures in this area decreased by \$757,605, or 3.5%. Salaries and fringes decreased by \$280,000. The departments of Inspections, Fire and Rescue, Public Safety and the Sheriff's Office all saw reductions in staffing, with a total of ten positions eliminated. Operating and capital expenses decreased by \$477,000 mainly in the areas of travel, uniforms and vehicle repairs and equipment. Contributions to county fire companies were reduced by 15%.

**Public Works:** Public Works expenditures decreased by \$666,600, or 1.76%. Salaries and fringes decreased by \$32,673 with one position eliminated in the Engineering Department. Operating expenses decreased by \$633,000. This was due in large part to the reduction in disposal costs at the regional landfill. The tipping fees were cut from \$24 per ton in FY 2009 to \$12 per ton in FY 2010 cutting that expense by over \$404,000. The remainder of the decrease can mainly be found in the County Office Buildings budget where maintenance expenses were reduced and any upcoming repair projects were postponed.

**Health and Welfare:** Expenditures for Health and Welfare decreased by \$217,835, or 3%. Personnel costs for the Social Services Department stayed constant with reductions occurring in operating expenses. Contributions to the Health Department, Northwestern Community Services, and Shenandoah Area

Agency on Aging are found in this category with all of these agencies sustaining a 15% reduction. Property Tax Relief for the Elderly/Handicapped was budgeted with a \$40,000 increase to cover rising costs in this type of aid for county residents.

**Parks, Recreation and Cultural:** Expenditures in this category decreased by \$268,382, or 4.77%. Personnel costs fell by roughly \$128,000 primarily due to the loss of three positions. Operating expenses were reduced in advertising, printing and binding, travel, and repairs and maintenance to buildings, grounds and equipment at Clearbrook and Sherando Parks. Included in this category is the contribution to the local regional library which was reduced by 15% or \$157,000.

**Community Development:** This category decreased by 25%, or \$662,621. Salaries and fringes decreased in the category by \$399,000. Two positions in Planning and Development were eliminated for FY 2010. In past years, salaries and fringes for six Lord Fairfax Soil and Water Conservation District employees have been paid by the county and then reimbursed by the District. The District moved to a neighboring locality from Frederick County during FY 2009, therefore, payroll administration will move to that locality as well. Included in this category is funding for gypsy moth spraying. This expense was reduced in FY 2010 by 74% or \$187,000. Other operating areas that saw reductions were travel, advertising, professional services, and printing and binding.

**Non-Departmental:** Appropriations in this category consist of 1) debt payments totaling \$2,590,738 for the county government administration building, Public Safety Center building, Bowman Library and Joint Judicial Center renovations, and 2) a small contingency for unforeseen emergencies.

**Regional Jail Fund:** This fund decreased by \$1,579,385, or 8.37% over FY 2009 due in large part to state reductions. Twelve positions were eliminated thus reducing salaries and fringes in this fund by \$1.2 million. The annex facility at the jail was shut down temporarily due to the budget reductions. Other operating reductions occurred in electrical services, food supplies, laundry supplies, uniforms, gasoline, and travel. No capital expenses were budgeted for FY 2010

**Landfill Fund:** Fund expenses for the Landfill decreased by \$3,779,694, or 33%. Personnel expenses decreased by just over \$7,000, however, two positions were eliminated for FY 2010. Operating expenses increased by \$311,000. Other Contractual Services increased by \$140,000 due to wastewater disposal fees. The Regional Tire Operations Program was reduced by \$40,000. The distribution of recycling funds to Frederick County, Clarke County and the City of Winchester increased for FY 2010 by over \$200,000 due to an anticipated increase in the promotion of the recycling initiative. Post closure costs for FY 2010 are budgeted at \$6,000 less than FY 2009. Budgeted improvements to the Landfill decreased from FY 2009 by more than \$4 million. Landfill projects for FY 2010 include improvements to the landfill entrance area, including landscaping and signage, and the rough grading of approximately ten acres for a new Construction Demolition Debris cell, and the purchase of a new skid steer loader.

#### **Landfill Tipping Fee Rate – FY 2009-10**

Municipal Rate	\$ 12 per ton
Construction/Demolition Debris	\$ 42 per ton
Municipal Sludge	\$ 24 per ton
Commercial/Industrial	\$ 45 per ton

**Division of Court Services:** This category increased by less than one percent for a total of \$8,945. Included under Division of Court Services is funding for the “Starting Point” Public Inebriate Center. The total budget for this facility located in the City of Winchester is just over \$350,000. The future of this facility is precarious due to the fact that the State of Virginia reduced funding by 30% and any funding from the City of Winchester is unknown at this time.

**Shawneeland Sanitary District:** This fund decreased for FY 2010 by \$301,622, or 29%. No capital projects were budgeted for FY 2010 which makes up the majority of the decrease in this fund. The only capital expense budgeted is \$40,000 for a tractor with a seven foot sickle bar and bush hog.

**Airport Operating and Capital Funds:** This category decreased \$185,407, or just over 5%. The Airport Operating budget decreased approximately \$61,000 in salaries and fringes for FY 2010 including the elimination of two positions. The purchase of fuel for resale decreased by \$104,250. No funds were budgeted for the Airport Capital Fund for FY 2010. There are capital projects that are anticipated to be started in the near future. It was decided that the Airport Authority would request funding at a later date once funds have been guaranteed on the state and federal levels for any future projects for FY 2010.

**School System:** The FY 2010 original budget, approved in April 2009, is a \$3,882,148 decrease in the school operating fund. Expenditure reduction is necessary to balance the budget with projected available revenues. The reduction in available revenues for the school operating fund is primarily due to less funding from the county government. While state revenue funding for FCPS was reduced due to Virginia's weakening economy, the American Recovery and Reinvestment Act of 2009 (ARRA or federal economic stimulus) helped stabilize funding to present levels. Temporary funding from the ARRA helped save about 67 positions from being eliminated in the school operating fund. This temporary funding also provides the school division with additional funds for individuals with disabilities and economically disadvantaged students. County government funding for the school division is reduced due to reduced county collections and reduced use of fund balance for balancing the budget. Also, more funding from the county government is transferred from the school operating fund to the school debt service fund to cover a reduction in state revenues for debt service and an increase in principal and interest payments on outstanding debt. To align operating expenditures with available revenues and with 85 percent of the operating budget going to salaries and benefits for employees, 54.4 full-time equivalent positions were eliminated from the school operating fund – administrators, teachers, instructional classroom aides, clerical support, bus drivers, and custodial support. Furthermore, salaries are frozen for all staff for FY 2010 at FY 09 rates – there will be no cost of living or years experience dollar increase. Other operational expenditures that are reduced include information technology replacement equipment, replacement of school buses, classroom instructional supplies, departmental budgets, middle schools sports program, academic and athletic supplemental positions, substitute and overtime use, and elementary reading program funds. Furthermore, the traditional middle and high school summer school programs are eliminated.

**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. State available revenues are reduced for this fund in FY 2010; therefore, county government funding is increased to cover debt service payments. School Debt Service will be \$15.3 million in FY 2010.

## *Ten Year Budget Comparison*

Fund	FY 00-01	FY 01-02	FY 02-03	FY 03-04	FY 04-05	FY 05-06	FY 06-07	FY 07-08	FY 08-09	FY 09-10
General Fund	31,710,633	31,340,603	33,958,402	34,251,504	38,724,726	41,991,221	48,291,552	54,150,663	56,205,117	52,129,537
School Funds	104,791,580	147,862,263	134,958,003	137,027,387	120,808,306	134,702,451	149,875,304	157,863,632	163,691,206	159,381,591
Regional Jail	6,731,991	7,339,846	7,893,282	8,103,447	10,408,680	11,848,786	16,327,640	17,250,553	18,878,477	17,299,092
Landfill	4,993,369	5,500,946	5,591,962	5,673,478	6,327,638	9,354,058	9,573,521	9,016,193	11,342,676	7,562,982
Division of Court Services	902,208	976,873	1,100,424	1,123,812	1,281,617	1,295,876	1,303,985	1,451,196	1,415,036	1,423,981
Shawneeland	515,764	531,860	526,850	441,200	516,455	622,413	1,319,710	1,020,742	1,020,538	718,916
Airport Operating & Capital	3,504,856	1,574,502	1,987,503	1,724,925	2,454,665	2,844,494	3,370,540	5,080,276	3,345,135	3,159,728
Unemployment	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	0	0
Total*	153,160,401	195,136,893	186,026,426	188,355,753	180,532,087	202,669,299	230,072,252	245,843,255	255,898,185	241,675,827

\*excludes transfers between funds

Organization of Funds		
Fund Type	Revenue Sources	Expenditures
<b>General Fund</b> – This fund provides for the daily operations of the county government and is funded by county, state, federal and other funds.	General Property Taxes Other Local Taxes Permits and Fees Fines and Forfeitures Use of Money and Property Charges for Services Recovered Costs State Non-Categorical Aid State Categorical Aid Federal Categorical Aid Fund Balance Funding	Government Administration Judicial Administration Public Safety Public Works Health and Welfare Parks, Recreation & Cultural Community Development Transfer to School Operating Fund Transfer to School Debt Service Fund Transfer to Regional Jail Fund Transfer to Airport Operating/Capital Funds
<b>Northwestern Regional Adult Detention Center</b> – This fund provides for the operation of the Regional Jail and is funded by local, state and federal funds. This is a Jail Authority in which Frederick County is fiscal agent.	Use of Money and Property Charges for Services Recovered Costs State Categorical Aid Federal Categorical Aid Transfer from General Fund	Jail Expenses
<b>Landfill</b> – This enterprise fund provides for the operation of the local landfill and is funded primarily by landfill fees.	Use of Money and Property Charges for Services Fund Balance Funding	Landfill Expenses
<b>Division of Court Services</b> – This special revenue fund provides services for the local court system and is funded by local and state funding.	Use of Money and Property Charges for Services Recovered Costs State Categorical Aid Fund Balance Funding	Old Dominion Alcohol Safety Action Program Administration Expenses “Starting Point” Public Inebriate Center Old Dominion Community Corrections Program
<b>Shawneeland Sanitary District</b> – This special revenue fund provides services for the Shawneeland subdivision and is funded by property taxes.	Property Taxes Use of Money and Property Recovered Costs Fund Balance Funding	Shawneeland Expenses
<b>Airport Operating</b> – This fund provides for the operation of the regional airport. This is an airport authority in which Frederick County is fiscal agent.	Sale of Services State Categorical Aid Other Locality Funding Transfer from General Fund	Airport Expenses
<b>Consolidated Services</b> – This proprietary, enterprise fund captures maintenance services provided by FCPS to the Frederick County government and regional library. Funding is provided by billings to those agencies.	Local Agency Billings	Consolidated Services Expenses
<b>School Operating</b> – This fund provides for the daily operations and maintenance of the schools and is funded by state, county, federal and other funds.	Use of Money and Property Charges for Services Donations 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/Textbook Funds
<b>School Trusts</b> – These fiduciary funds account for non-expendable funds provided through a private donor for special purposes.	Use of Money and Property	Trust Expenses

<p><b>School Capital</b> – This Capital Project Fund provides for major maintenance projects that are not supported by the School Operating Fund and are not considered capital projects. County funds obtained through the county’s proffers program, county general fund monies, and/or the school division’s previous year’s carry-forward funds are typically the sources of revenue for this fund.</p>	<p>Transfer from General Fund Carry Forward Funds</p>	<p>Capital Expenses</p>
<p><b>School Debt</b> – This Capital Project Fund pays the principal and interest on indebtedness incurred to finance capital projects in the Construction Fund. County funding is the primary source of revenue with state lottery and construction funds providing partial support.</p>	<p>Carry Forward Funds State Funds Transfer from General Fund</p>	<p>Debt Payments</p>
<p><b>School Food Service</b> – This proprietary, enterprise fund provides for all food service operating and administrative costs. The fund is supported primarily by food sales as well as federal and state subsidies.</p>	<p>Use of Money and Property Charges for Services State Funding Federal Funding Carry Forward Funds Transfer from School Operating Fund</p>	<p>Food Service Expenses</p>
<p><b>School Textbook</b> – This special revenue fund provides for the purchase of adopted textbooks for the school system. It is funded by state and local funds.</p>	<p>Use of Money and Property Charges for Services Recovered Costs Carry Forward Funds Transfer from School Operating Fund</p>	<p>School Textbook Expenses</p>
<p><b>NREP Operating</b> – This special revenue fund provides for the operation of the Northwestern Regional Education Program (NREP) jointly operated and supported by Frederick County, Winchester City and Clarke County.</p>	<p>Use of Money and Property Recovered Costs Carry Forward Funds</p>	<p>NREP Expenses</p>
<p><b>NREP Textbook</b> – This special revenue fund provides for the purchase of textbooks for NREP. It is funded by carry forward funds and a transfer from the NREP Operating Fund.</p>	<p>Carry Forward Funds Transfer from NREP Operating Fund</p>	<p>NREP Textbook Expenses</p>
<p><b>Airport Capital</b> – This capital project fund provides for the major projects of the Regional Airport and is supported by State, Federal and local funds.</p>	<p>Other Locality Funding State Funding Federal Funding Transfer from General Fund</p>	<p>Airport Capital Project Expenses</p>



**REVENUES**

*General Property Taxes:*

<b>General Property Taxes</b>	<b>2007-08 BUDGETED</b>	<b>2007-08 ACTUAL</b>	<b>2008-09 BUDGETED</b>	<b>2008-09 ESTIMATED</b>	<b>2009-10 ADOPTED</b>
Current Real Property Taxes	38,500,000	39,504,982	40,430,000	40,133,186	<b>40,430,000</b>
Current Public Svc. Corp. Taxes	800,000	806,204	800,000	708,288	<b>800,000</b>
Current Personal Property Taxes*	38,000,000	37,427,279	38,050,000	38,244,898	<b>38,050,000</b>
Penalties	310,000	557,329	400,000	501,204	<b>400,000</b>
Interest & Costs on Taxes	150,000	301,812	220,000	263,628	<b>220,000</b>
Credit Card Charges	0	-527	0	-14,832	<b>0</b>
Newspaper Ad for Delinquent Accts.	0	759	0	372	<b>0</b>
Admin. Fees for Liens	58,000	105,145	35,000	259,512	<b>185,000</b>
<b>TOTAL</b>	<b>77,818,000</b>	<b>78,702,983</b>	<b>79,935,000</b>	<b>80,096,256</b>	<b>80,085,000</b>

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

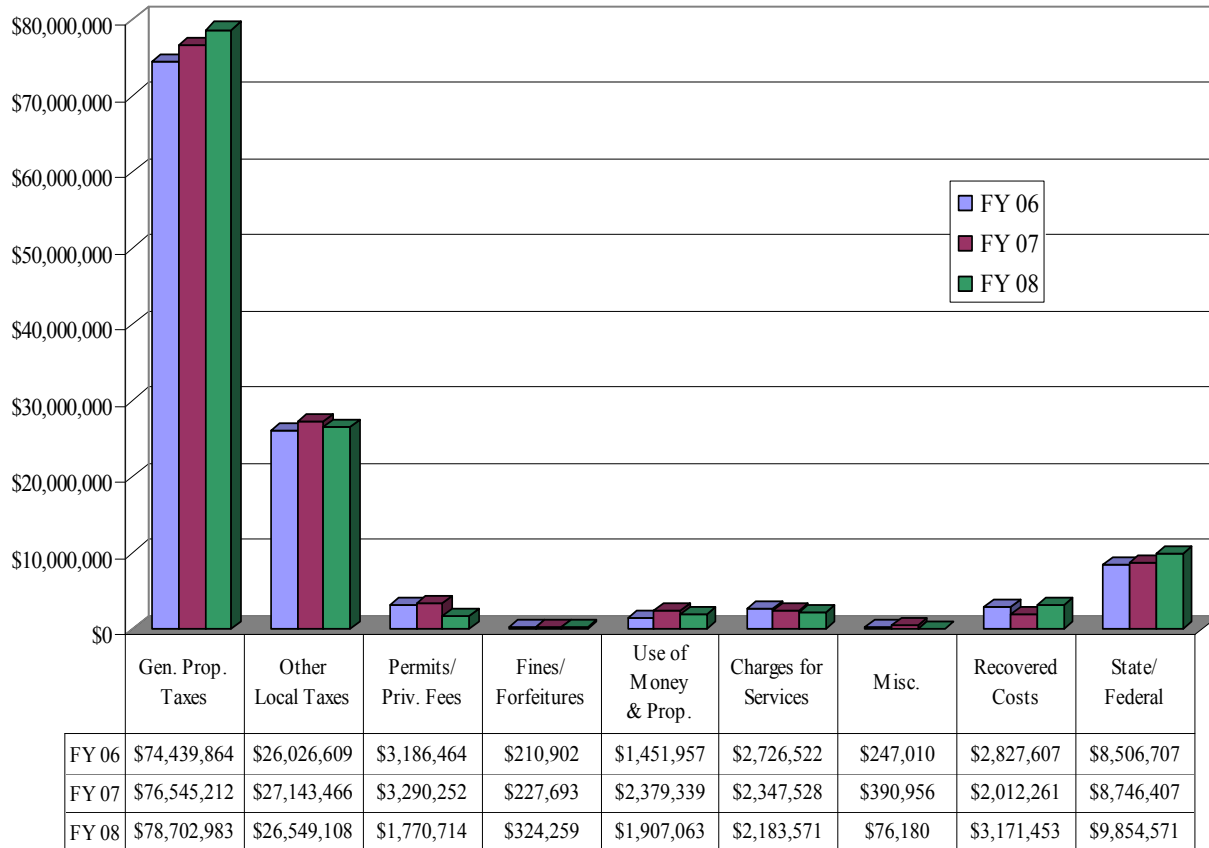
General property taxes mainly consist of real estate and personal property taxes. Both real and personal property are assessed at 100% valuation. Tax rates are applied per \$100 of assessed value. All real and personal property taxes are due December 5 and June 5.

Real property taxes are paid by all landowners: residential, commercial/industrial and rural. The FY 2010 Adopted Budget reflects a revenue neutral tax rate adjusted for new construction. Real estate taxes are calculated at 51 cents per \$100 of assessed value and personal property taxes are calculated at \$4.86 per \$100 of assessed value.

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. The current subsidy equals \$12.7 million.

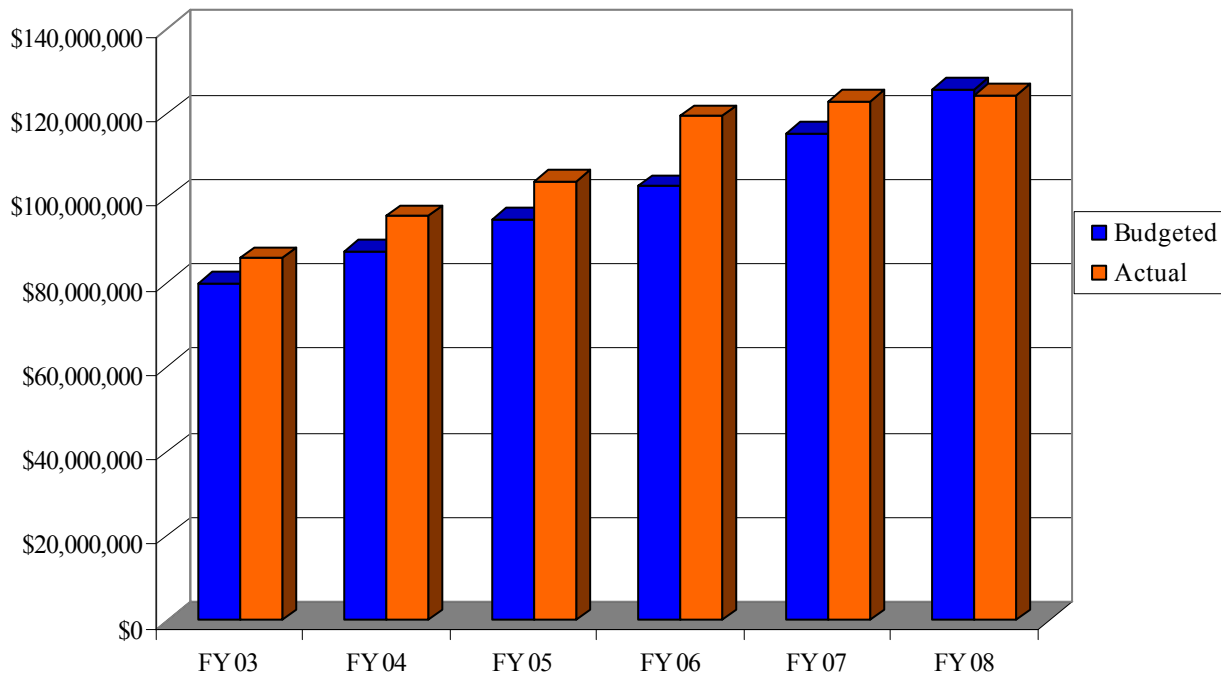
When projecting revenues, several factors are considered. Trends are studied along with local and state economy projections. The Department of Economic Development assists with the knowledge of new industry or existing industry growth in the area. The elected Commissioner of the Revenue, who is responsible for “assessing” 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 63% of the general fund revenue. The second largest revenue source is Other Local Taxes which equals close to 21% of the revenue. The remaining categories combined equal the remaining 16%.

# General Fund Revenue Analysis

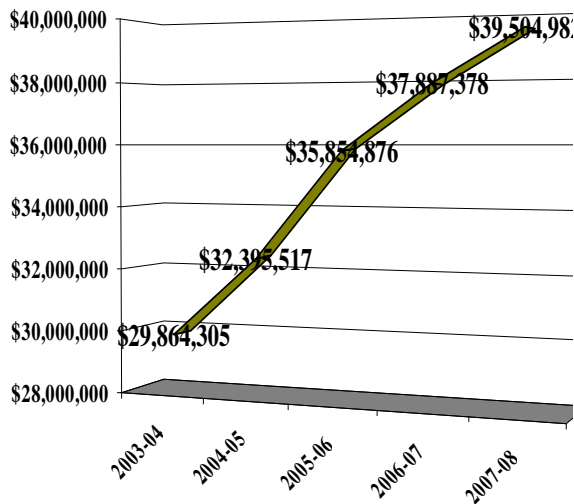


The above chart shows FY 2003 – FY 2008 budgeted to actual revenue. As the chart indicates, the gap between budgeted and actual revenue was quite large in FY 2006. That gap has narrowed slightly for FY 2007. For FY 2008, actual revenue came in slightly below the budgeted amount. The information on this chart reflects those amounts found in the audited Comprehensive Annual Financial Report.

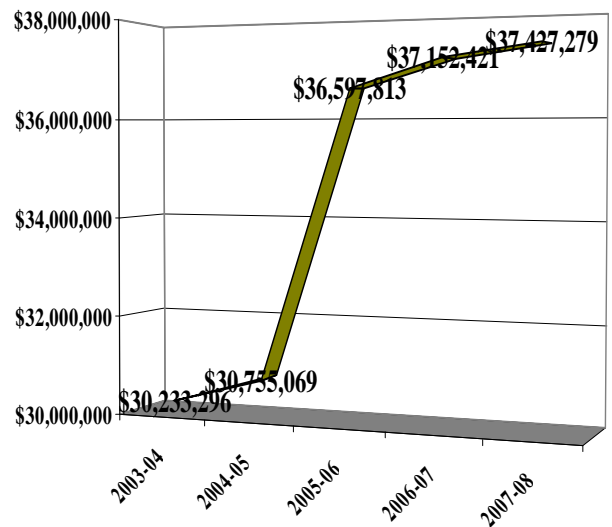
### Property Tax Rates Last Ten Calendar Years

Calendar Year					Public Utility	
	Real Estate	Personal Property	Machinery and Tools	Mobile Homes	Real Estate	Personal Property
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
2007	0.525	4.20	2.00	0.525	0.525	4.20
2008	0.525	4.20	2.00	0.525	0.525	4.20
2009	0.51	4.86	2.00	0.51	0.51	4.86

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	2009 Tax Liability	Non-Profit Organization	Assessed Prop. Value	2009 Tax Liability
American Legion	610,400	3,113	NW Works, Inc.	2,210,400	11,273
American Red Cross	1,092,900	5,574	Outreach to Asian Nationals	704,100	3,591
Assoc. for the Preservation	3,729,800	19,022	People to People	794,700	4,053
Back Creek Ruritan	253,500	1,293	Potomac Appalachian Trail Club	419,300	2,138
Belle Grove, Inc.	56,800	290	Reynolds Store Fire Company	697,800	3,559
Bernstein Family Foundation	200	1	Round Hill Fire Company	440,500	2,247
Cedar Creek Battlefield Foundation	1,662,400	8,478	Round Hill Ruritan Club	223,500	1,140
Clearbrook Volunteer Fire Company	326,600	1,666	The Salvation Army	2,171,300	11,074
Conservation Club	1,802,200	9,191	Shenandoah Area Council, Inc.	1,996,400	10,182
Elks Club of Winchester, Inc.	1,247,500	6,362	Shenandoah Valley Battlefields	127,000	648
Fort Collier Civil War Center	834,000	4,253	Shenandoah Valley Community	422,000	2,152
French & Indian War Foundation	92,700	473	Star Tannery Fire Company	147,400	752
Gainesboro Fire Company	374,300	1,909	Stephens City Fire Company	471,500	2,405
Gainesboro Ruritan Club, Inc.	34,000	173	Stephens City Lodge No. 2483	715,900	3,651
Girl Scouts of Shawnee Council	532,100	2,714	Stone House Foundation, Inc.	1,307,500	6,668
Gore Fire Company	347,500	1,772	Stonewall Ruritan Club	675,900	3,447
Grafton School, Inc.	1,981,600	10,106	Tri-County Virginia OIC	952,600	4,858
Greenwood Fire Company	1,955,300	9,972	Trustees of the Gravel Springs	25,800	132
Industrial Development Authority	3,767,200	19,213	V. F. W. of the U. S.	1,103,000	5,625
Kernstown Battlefield Association	4,055,600	20,684	Wayside Foundation for the Arts	630,400	3,215
Leary Educational Foundation	8,763,200	44,692	Winchester Izaak Walton Club	835,200	4,260
Middletown Fire Company	743,300	3,791	Winchester Lodge No. 1283	750,000	3,825
National Trust for Historic Preserv.	2,749,900	14,024	Winchester Medical Center	3,329,100	16,978
Nature Conservancy	48,200	246	Woodmen of the World	319,600	1,630
North Mountain Fire Company	519,800	2,651	Youth Development Center	1,044,400	5,326
			<b>TOTAL</b>	<b>60,096,300</b>	<b>306,492</b>

*Other Local Taxes:*

Other Local Taxes	2007-08 BUDGETED	2007-08 ACTUAL	2008-09 BUDGETED	2008-09 ESTIMATED	2009-10 ADOPTED
Local Sales & Use Taxes	10,991,656	9,409,851	10,600,000	8,814,052	<b>8,800,000</b>
Communications Sales Tax	0	1,549,483	1,458,605	1,136,436	<b>1,458,605</b>
Utility Taxes – Telephone	417,062	0	0	0	<b>0</b>
Utility Taxes – Electric	2,407,592	2,379,876	2,422,376	2,082,000	<b>2,422,376</b>
Utility Taxes – Gas	647,030	685,912	676,644	618,960	<b>676,644</b>
Gross Receipts Tax – Utilities	62,000	100,341	84,911	101,964	<b>84,911</b>
Business & Prof. Occup. Licenses	6,500,000	5,130,116	6,000,000	5,402,484	<b>4,600,000</b>
Motor Vehicle Licenses	1,875,000	1,707,278	2,000,000	2,082,864	<b>2,000,000</b>
Auto Rental Tax	90,000	0	0	0	<b>0</b>
Bank Stock Taxes	200,000	241,625	200,000	38,532	<b>200,000</b>
Recordation Taxes	2,230,292	1,363,626	1,888,000	954,288	<b>1,288,000</b>
Tax on Wills	13,000	13,644	16,000	17,016	<b>16,000</b>
Add'l Tax on Deeds of Conveyance	375,000	322,444	325,236	261,996	<b>325,236</b>
Meals Tax and Motel Taxes	3,580,000	3,616,084	3,700,000	3,253,752	<b>3,700,000</b>
Street Lights	30,340	28,828	30,340	29,039	<b>31,270</b>
<b>TOTAL</b>	<b>29,418,972</b>	<b>26,549,108</b>	<b>29,402,112</b>	<b>24,793,383</b>	<b>25,603,042</b>

Other local taxes included sales tax, utility taxes, Business and Professional Occupational taxes, hotel and motel taxes, recordation taxes and meals taxes. Utility Taxes – Telephone are now included in Communication Sales Tax. This category shows an estimated budget shortfall of \$4.4 million. Mid year budget reductions were done to reduce budgeted revenue in this category and to reduce expenditures to offset the revenue shortfall. The county continues to monitor revenue collection in this category and the impact the economy has on the revenue projections. At the time of this writing, revenues are continuing to decline in this category. 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. Recordation taxes are taxes paid on the transfer and recording of real estate. The stagnate housing market is the major contributor of this budget deficit.

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.

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>2007-08 BUDGETED</b>	<b>2007-08 ACTUAL</b>	<b>2008-09 BUDGETED</b>	<b>2008-09 ESTIMATED</b>	<b>2009-10 ADOPTED</b>
Dog Licenses	18,094	53,951	15,000	43,632	<b>15,000</b>
Land Use Application Fees	2,500	6,375	3,000	9,300	<b>2,400</b>
Transfer Fees	0	2,793	0	2,664	<b>0</b>
Franchise Fees	400,000	0	0	0	<b>0</b>
Development Review Fees	995,246	506,125	573,265	576,624	<b>394,349</b>
Building Permits	1,044,442	812,951	883,950	520,176	<b>596,770</b>
1% State Fees	8,000	-236	0	0	<b>0</b>
Electrical Permits	212,152	172,104	85,200	103,944	<b>57,520</b>
Plumbing Permits	163,194	23,896	42,600	23,940	<b>28,760</b>
Mechanical Permits	212,152	77,950	53,250	57,744	<b>35,950</b>
Sign Permits	4,060	6,075	10,000	3,710	<b>6,000</b>
Permits – Commercial Burning	1,305	725	1,000	500	<b>1,000</b>
Explosive Storage Permits	400	750	500	550	<b>500</b>
Blasting Permits	1,935	885	1,200	400	<b>1,200</b>
Annual Burning Permits	200	100	200	300	<b>200</b>
Land Disturbance Permits	200,000	106,270	150,000	34,800	<b>80,000</b>
<b>TOTAL</b>	<b>3,263,680</b>	<b>1,770,714</b>	<b>1,819,165</b>	<b>1,378,284</b>	<b>1,219,649</b>

Permits, Fees and Licenses mainly include dog licenses, building permits and franchise fees. In past years, this category showed an increase in budgeted revenue that was mostly driven in the areas of permits issued for construction-related projects. With the decline in construction, there is also a decline in budgeted revenue for permits issued for these projects. Building permits are only expected to meet 60% of budget. Reductions have been made on the expenditure side to offset this revenue shortfall. The category of permits and fees are directly impacted by the slowdown in construction. All of these budgets were reduced in FY 2010 on both the revenue and expenditure sides. The county continues to closely monitor this area for further reductions. Franchise fees are now included in Communication Sales Tax in the “Other Taxes” category.

*Fines and Forfeitures:*

<b>Fines &amp; Forfeitures</b>	<b>2007-08 BUDGETED</b>	<b>2007-08 ACTUAL</b>	<b>2008-09 BUDGETED</b>	<b>2008-09 ESTIMATED</b>	<b>2009-10 ADOPTED</b>
Court Fines & Forfeitures	348,708	318,849	299,033	503,964	<b>477,949</b>
Penalty – Bad Checks	0	4,860	0	5,628	<b>4,900</b>
Registrar Fines	0	550	0	0	<b>0</b>
<b>TOTAL</b>	<b>348,708</b>	<b>324,259</b>	<b>299,033</b>	<b>509,592</b>	<b>482,849</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. Unfortunately, during hard economic times, crime increases resulting in an increase in court fines.

*Revenue from Use of Money and Property:*

<b>Revenue from Use of Money and Property</b>	<b>2007-08 BUDGETED</b>	<b>2007-08 ACTUAL</b>	<b>2008-09 BUDGETED</b>	<b>2008-09 ESTIMATED</b>	<b>2009-10 ADOPTED</b>
Interest on Bank Deposits	1,400,000	1,829,279	1,050,382	907,032	<b>850,382</b>
Rental of General Property	8,980	8,542	8,980	8,460	<b>8,980</b>
Rent/Rec. Prop. & Facilities	100	100	100	408	<b>100</b>
Sale of Salvage & Surplus	0	30,090	0	31,115	<b>0</b>
Sale of BOCA Books	4,000	95	0	0	<b>0</b>
Sale of Maps, Books, Etc.	0	942	0	1,080	<b>0</b>
Park Receipts – Firewood	300	825	300	300	<b>300</b>
Park Rec. – Sale Surplus Equipment	2,700	12,022	2,700	2,040	<b>2,700</b>
Park Rec. – Clearbrook Concessions	3,000	11,384	5,000	16,901	<b>3,800</b>
Park Rec. – Sherando Concessions	5,000	12,631	5,000	13,553	<b>4,000</b>
Sale of Fire Report	917	1,153	1,500	1,044	<b>1,500</b>
<b>TOTAL</b>	<b>1,424,997</b>	<b>1,907,063</b>	<b>1,073,962</b>	<b>981,933</b>	<b>871,762</b>

Revenue from use of money and property consists primarily of interest earned on investments. The County Treasurer invests these funds for the locality. The county continues to be financially impacted over low interest rates in bank deposits. Budgeted revenue from interest on bank deposits was reduced mid year to reflect the many interest rate reductions made during the year. Revenue in this category has been reduced for FY 2010 to reflect the lower interest rates and lower reserve funds. 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>2007-08 BUDGETED</b>	<b>2007-08 ACTUAL</b>	<b>2008-09 BUDGETED</b>	<b>2008-09 ESTIMATED</b>	<b>2009-10 ADOPTED</b>
Excess Fees of Clerks	572,028	268,205	483,682	200,328	<b>100,000</b>
Sheriff's Fees	13,900	2,524	30,000	6,192	<b>9,500</b>
Law Library Fees	7,200	6,204	7,200	6,216	<b>7,200</b>
Emergency 911 Fees	598,110	0	0	0	<b>0</b>
Handgun Permit Fees	5,700	20,188	16,000	21,790	<b>23,981</b>
Miscellaneous Clerk Fees	56,344	133,451	120,809	170,004	<b>191,811</b>
Bond Management Fees - Planning	0	7,500	0	31,932	<b>0</b>
Donations Adopt/Reclaim Fees	12,000	52,640	15,000	53,616	<b>15,000</b>
Spay/Neuter Fees	14,900	27,405	18,400	30,228	<b>18,400</b>
Donation – Conservation Easement	0	3,840	0	750	<b>0</b>
Parks and Recreation Fees	1,563,542	1,649,089	1,811,959	1,544,220	<b>2,031,044</b>
Sale of Maps, Surveys, Etc.	855	5,173	72	240	<b>202</b>
Sale of County Code	1,409	1,671	4,089	1,332	<b>1,300</b>
Sale of Frederick County Book	0	18	0	18	<b>0</b>
Sale of GIS Products	3,380	5,163	1,500	3,816	<b>3,986</b>
Postponement Fees - Planning	0	500	0	2,000	<b>0</b>
<b>TOTAL</b>	<b>2,849,368</b>	<b>2,183,571</b>	<b>2,508,711</b>	<b>2,072,682</b>	<b>2,402,424</b>

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

Emergency 911 Fees are now included in Communications Sales Tax in the "Other Taxes" category.

Excess Fees of Clerks is the return from the state of two-thirds of the fees collected by the county clerk and remitted to the state. A large portion of clerk fees are related to real estate recordings. With the low volume of real estate activity, these funds will not meet budget projections for FY 2009.

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

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. Revenue shortfalls are offset with unspent budgeted expenditures.



*Miscellaneous:*

<b>Miscellaneous</b>	<b>2007-08 BUDGETED</b>	<b>2007-08 ACTUAL</b>	<b>2008-09 BUDGETED</b>	<b>2008-09 ESTIMATED</b>	<b>2009-10 ADOPTED</b>
Miscellaneous	0	22,820	0	20,952	<b>0</b>
Recreation Donations	67,420	37,055	47,230	40,344	<b>37,200</b>
Donations – Other	1,100	4,788	1,000	0	<b>0</b>
Sheriff Donations	0	250	0	600	<b>0</b>
Refunds – Other	0	12,600	1,750	4,272	<b>0</b>
Refunds – Hazardous Materials	2,942	454	1,000	5,040	<b>500</b>
Drug Awareness Program	5,000	9,607	5,000	10,728	<b>5,000</b>
Specialized Reports	1,000	3,263	800	1,464	<b>1,100</b>
Recycling Refund	386,218	0	372,791	372,791	<b>514,375</b>
Credit Due Customers – Parks	0	-14,657	0	0	<b>0</b>
<b>TOTAL</b>	<b>463,680</b>	<b>76,180</b>	<b>429,571</b>	<b>456,191</b>	<b>558,175</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.

Credit due Customers – Parks consist of refunds given to customers when a trip or program is canceled.

*Recovered Costs:*

<b>Recovered Costs</b>	<b>2007-08 BUDGETED</b>	<b>2007-08 ACTUAL</b>	<b>2008-09 BUDGETED</b>	<b>2008-09 ESTIMATED</b>	<b>2009-10 ADOPTED</b>
Recovered Costs – DMV Fees	0	0	150,000	0	0
Recovered Costs – Worker’s Comp.	0	1,200	0	850	0
Recovered Costs – NWRT Meth Grant	172,663	20,744	345,428	465,306	533,028
Recovered Costs – NREP RSC Officer	0	0	0	0	21,000
Recovered Costs - Landfill	0	859,378	0	540,506	0
Purchasing Card Rebate	0	10,112	0	77,556	0
Reimb. – Commonwealth	0	3,206	0	3,876	0
Reimb. – Circuit Court	0	2,395	0	2,808	0
Reimb. – Public Works Cleanup	0	0	0	912	0
Clarke County Container Fees	66,120	53,837	59,796	49,416	58,392
Winchester Container Fees	15,096	18,444	21,132	21,948	24,348
Refuse Disposal Fees	166,716	125,425	146,364	112,692	83,484
Recycling Revenue	98,370	50,280	101,525	27,156	68,515
Fire and Rescue Merchandise	2,046	885	1,300	480	0
Container Fees – Bowman Library	2,142	1,904	2,002	948	4,136
Litter-Thon	2,500	600	2,500	1,400	0
Restitution – Victim Witness	0	0	0	902	0
Reimb. of Exp. – Gen. Dist. Court	20,000	27,747	22,000	33,120	22,000
Reimb. – Engineering Budget	20,000	20,000	20,000	20,000	20,000
Reimb. – Juvenile & Domestic	1,000	220	1,000	100	1,000
City of Winchester – EDC	72,000	72,000	72,000	72,000	72,000
Reimb. – LFSWCD	321,896	329,396	324,604	324,604	0
Reimb. - Task Force	36,786	54,758	39,044	51,936	41,230
EDC Recovered Costs	5,500	37,355	8,500	35,220	8,500
Sign Deposits – Planning	0	250	0	150	0
Reimb. – Elections	5,000	0	0	2,198	5,000
Westminster – In Lieu of Taxes	0	30,740	0	17,064	0
Reimb. – Street Signs	2,000	2,303	2,000	8,028	2,500
Reimb. – FCPS Maintenance	365,000	329,795	386,052	386,052	388,676
Telecommuting Center Reimbursement	0	227,723	0	0	0
Proffers	0	824,963	0	653,244	0
Fire School Programs	7,952	6,544	22,250	3,696	8,000
Clerk Payroll Reimbursement	0	30,764	0	13,668	0
Shenandoah County Task Force Reimb	0	29,269	0	0	0
Reimbursement - Sheriff	0	4,361	0	4,608	0
Congressional Award Task Force	0	0	0	0	536,609
<b>TOTAL</b>	<b>1,382,787</b>	<b>3,171,453</b>	<b>1,727,497</b>	<b>2,932,444</b>	<b>1,898,418</b>

Recovered costs include reimbursements for joint jurisdiction programs such as court security, fees collected from surrounding localities, and proffers collected from developers which are then divided between the school system, fire and rescue, parks and recreation or other designated areas. Recovered costs – DMV Fees are fees collected by the taxpayer for state vehicle licenses that can only be obtained if a resident’s local taxes are paid. Recovered costs – Landfill are Frederick County’s share of funds received for illegal landfill activity that was settled by the county with the accused vendor.

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

Recovered Costs – Landfill was a rebate on the municipal rate given to participating localities when the tipping rate was reduced from \$24 per ton to \$12 per ton. This cost reduction has been budgeted and reflected as a reduced expenditure in FY 2010.

Reimb. – LFSWCD is reimbursement for being fiscal agent for salaries for the Lord Fairfax Soil and Water Conservation District. Beginning July 1, 2009, the fiscal agent will be changed to another locality in the district.

Proffers are not budgeted since they are used to offset capital costs. All proffers are appropriated by the Board of Supervisors prior to disbursement.

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

*Non-Categorical Aid:*

<b>Non-Categorical Aid</b>	<b>2007-08 BUDGETED</b>	<b>2007-08 ACTUAL</b>	<b>2008-09 BUDGETED</b>	<b>2008-09 ESTIMATED</b>	<b>2009-10 ADOPTED</b>
ABC Profits	33,344	33,343	0	0	<b>0</b>
Wine Taxes	35,000	34,950	0	0	<b>0</b>
Carriers Tax/Mobile Home Titling	140,000	318,295	330,079	189,000	<b>191,760</b>
Recordation Taxes	0	414,159	0	434,869	<b>0</b>
<b>TOTAL</b>	<b>208,344</b>	<b>800,747</b>	<b>330,079</b>	<b>623,869</b>	<b>191,760</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 were capped at the FY 2005 amount due to the state’s need for fiscal balance and eliminated completely in FY 2009 by the state. Motor Vehicle Carriers Tax and Mobile Home Titling Taxes are returned to the locality at 100% and are collected by the Division of Motor Vehicles.

*Shared Expenses – Categorical:*

<b>Shared Expenses - Categorical</b>	<b>2007-08 BUDGETED</b>	<b>2007-08 ACTUAL</b>	<b>2008-09 BUDGETED</b>	<b>2008-09 ESTIMATED</b>	<b>2009-10 ADOPTED</b>
Shared Expenses – Comm. Attorney	385,000	441,685	405,000	401,184	<b>405,000</b>
Shared Expenses – Sheriff	2,388,163	2,491,562	2,450,372	2,284,620	<b>2,403,010</b>
Shared Expenses – Comm. of Revenue	223,000	248,942	223,000	224,688	<b>224,400</b>
Shared Expenses – Treasurer	178,100	213,202	208,800	188,568	<b>208,740</b>
Shared Expenses – Medical Examiner	600	0	600	0	<b>600</b>
Shared Expenses – Regis./Elec. Bd.	61,300	75,596	63,752	57,377	<b>54,189</b>
Shared Expenses – Clerk	406,993	532,338	595,085	353,484	<b>535,532</b>
<b>TOTAL</b>	<b>3,643,156</b>	<b>4,003,325</b>	<b>3,946,609</b>	<b>3,509,921</b>	<b>3,831,471</b>

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

*Categorical Aid:*

<b>Categorical Aid</b>	<b>2007-08 BUDGETED</b>	<b>2007-08 ACTUAL</b>	<b>2008-09 BUDGETED</b>	<b>2008-09 ESTIMATED</b>	<b>2009-10 ADOPTED</b>
Public Assistance Grants	3,848,054	3,627,606	3,985,875	3,646,884	<b>3,865,849</b>
Virginia Comm. of the Arts	5,000	5,000	5,000	5,000	<b>4,000</b>
Litter Control Grants	12,500	15,307	15,307	15,067	<b>15,000</b>
Four-For-Life Funds	58,812	118,576	69,224	69,224	<b>69,224</b>
Emergency Services Fire Program	163,916	150,384	175,927	155,246	<b>138,373</b>
DMV Grant	0	0	26,000	30,072	<b>0</b>
State Grants – Parks	69,920	0	0	0	<b>0</b>
Victim Witness Grant	110,835	14,379	114,853	114,853	<b>114,853</b>
JJC Grant	179,381	174,896	174,896	168,007	<b>167,598</b>
Rent/Lease Payments	232,308	247,861	233,883	233,883	<b>194,755</b>
Spay/Neuter Assistance – State	1,100	1,541	1,500	2,940	<b>1,500</b>
Wireless 911 Grant	46,536	192,368	50,976	43,111	<b>0</b>
Gypsy Moth Program – State	8,000	0	15,000	0	<b>0</b>
VDOT – Roads	0	14,754	0	0	<b>0</b>
State Forfeited Asset Funds	2,000	3,156	7,600	38,304	<b>15,995</b>
Va. Dept. of Health – Biosolids	13,560	2,292	13,560	4,524	<b>0</b>
Social Services VOCA Grant	0	11,970	0	11,652	<b>0</b>
State Grant Public Communications	0	0	0	50,000	<b>0</b>
Fire & Rescue OEMS Reimb.	0	12,400	0	5,020	<b>0</b>
Auto Rental Tax	0	70,750	0	0	<b>0</b>
Payment in Lieu of Taxes	0	0	0	0	<b>3,122</b>
<b>TOTAL</b>	<b>4,751,922</b>	<b>4,663,240</b>	<b>4,889,601</b>	<b>4,593,787</b>	<b>4,590,269</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. Budget amendments throughout the year reduced the original budgeted revenue. These reductions can be seen in the FY 2009 Estimated Revenue. Although not budgeted, Emergency Services continue to apply and receive funds for Homeland Security. The Wireless 911 Grant was awarded for a new phone system in the county's 911 center.

The JJC Grant is to provide supervision and counseling to juveniles as ordered by the courts. The State Grant Public Communications is a grant for a 911 Alert System.

*Categorical Aid – Federal:*

<b>Categorical Aid - Federal</b>	<b>2007-08 BUDGETED</b>	<b>2007-08 ACTUAL</b>	<b>2008-09 BUDGETED</b>	<b>2008-09 ESTIMATED</b>	<b>2009-10 ADOPTED</b>
Telecommuting Center	202,593	0	0	265,677	0
National Park Service	30,000	0	30,000	30,000	30,000
Federal Grant – Sheriff’s Office	0	277,500	0	95,940	0
Emergency Services	0	44,384	0	0	0
Federal Forfeited Asset Funds	5,000	12,138	16,000	6,420	14,000
Housing Illegal Aliens - Federal	0	50,742	0	34,376	0
Federal VEC Grant	0	2,495	0	0	0
<b>TOTAL</b>	<b>237,593</b>	<b>387,259</b>	<b>46,000</b>	<b>432,413</b>	<b>44,000</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. These funds were not originally budgeted but was a budget amendment when the county was notified that the project would continue. 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. Beginning in FY 2009, Frederick County will no longer need to be the pass-through agent for the telecommuting center. GSA will disburse funds directly to the center.

The federal grant for the Sheriff’s Department funded 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 as areas of need. The Sheriff’s Office continues to seek state and federal funding to ease the local funding burden.

*Non-Revenue Receipts:*

<b>Non-Revenue Receipts</b>	<b>2007-08 BUDGETED</b>	<b>2007-08 ACTUAL</b>	<b>2008-09 BUDGETED</b>	<b>2008-09 ESTIMATED</b>	<b>2009-10 ADOPTED</b>
Funding from Fund Balance	6,500,000	6,500,000	8,699,000	8,699,000	4,300,000
<b>TOTAL</b>	<b>6,500,000</b>	<b>6,500,000</b>	<b>8,699,000</b>	<b>8,699,000</b>	<b>4,300,000</b>

Non-Revenue Receipts consists of carry forward funds. These are funds that have been appropriated from the county’s 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>2007-08 BUDGETED</b>	<b>2007-08 ACTUAL</b>	<b>2008-09 BUDGETED</b>	<b>2008-09 ESTIMATED</b>	<b>2009-10 ADOPTED</b>
<b>GRAND TOTAL</b>	<b>132,311,207</b>	<b>131,039,902</b>	<b>135,106,340</b>	<b>131,079,755</b>	<b>126,078,819</b>

*NORTHWESTERN REGIONAL ADULT DETENTION CENTER FUND:*

	<b>2007-08 BUDGETED</b>	<b>2007-08 ACTUAL</b>	<b>2008-09 BUDGETED</b>	<b>2008-09 ESTIMATED</b>	<b>2009-10 ADOPTED</b>
<b>Use of Money/Property</b>					
Interest on Bank Deposits	0	45,737	0	52,224	<b>0</b>
Sale of Salvage and Surplus	0	618	0	0	<b>0</b>
TOTAL	0	46,355	0	52,224	<b>0</b>
<b>Charges for Services</b>					
Work Release Fees	591,154	462,241	492,896	426,204	<b>421,575</b>
Prisoner Fees from Other Localities	271,925	369,912	448,950	155,184	<b>0</b>
Miscellaneous	20,000	31,339	14,000	12,036	<b>14,000</b>
Phone Commissions	145,000	245,926	142,000	156,312	<b>175,000</b>
Food & Staff Reimb. – Juv. Det. Ctr.	125,000	137,139	140,000	92,568	<b>135,000</b>
Electronic Monitoring Part. Fees	109,500	94,934	98,550	37,488	<b>62,050</b>
Employee Meals Supplement	0	3,938	5,000	3,528	<b>3,000</b>
TOTAL	1,262,579	1,345,429	1,341,396	883,320	<b>810,625</b>
<b>Recovered Costs</b>					
Local Contributions	5,722,701	5,154,882	5,498,024	5,498,024	<b>4,959,154</b>
Operating Reserves	0	0	0	40,977	<b>176,607</b>
Medical & Health Reimbursement	60,000	62,244	52,926	164,208	<b>54,857</b>
TOTAL	5,782,701	5,217,126	5,550,950	5,703,209	<b>5,190,618</b>
<b>Categorical Aid</b>					
State Grants	260,651	261,785	232,045	207,444	<b>210,045</b>
DOC Contract Beds	250,390	1,388,362	173,740	90,852	<b>173,740</b>
Share of Jail Costs	1,670,400	0	1,752,000	1,664,400	<b>1,437,235</b>
Shared Expenses – Regional Jail	4,800,000	5,467,166	5,019,029	4,902,696	<b>5,394,251</b>
Federal Bureau of Prisons	511,000	1,484,928	706,000	808,212	<b>438,000</b>
TOTAL	7,492,441	8,602,241	7,882,814	7,673,604	<b>7,653,271</b>
<b>Non-Revenue</b>					
Bond Proceeds	221,790	744,786	0	0	<b>0</b>
Transfer – General Operating Fund	2,491,042	2,491,042	2,789,621	2,789,621	<b>2,644,578</b>
Funding from Fund Balance	0	0	1,313,696	1,313,696	<b>1,000,000</b>
TOTAL	2,712,832	3,235,828	4,103,317	4,103,317	<b>3,644,578</b>
<b>FUND TOTAL</b>	<b>17,250,553</b>	<b>18,446,979</b>	<b>18,878,477</b>	<b>18,415,674</b>	<b>17,299,092</b>

Although the budget reflects an overall 8.4% reduction in spending, much of the savings is offset by the projection of far fewer federal and other jurisdiction inmates in FY 2010. Much of the projection cuts in operating costs are associated with the projection of nearly 100 fewer inmates for FY 2010. The budget also assumes twelve position vacancies in FY 2010 and a \$1,000,000 budget transfer from fund balance to avoid reductions in local funding.

*FREDERICK – WINCHESTER LANDFILL FUND:*

	<b>2007-08 BUDGETED</b>	<b>2007-08 ACTUAL</b>	<b>2008-09 BUDGETED</b>	<b>2008-09 ESTIMATED</b>	<b>2009-10 ADOPTED</b>
<b>Use of Money/Property</b>					
Interest on Bank Deposits	800,000	1,187,467	950,000	387,540	<b>600,000</b>
Sale of Salvage and Surplus	0	0	0	24,024	<b>0</b>
<b>TOTAL</b>	<b>800,000</b>	<b>1,187,467</b>	<b>950,000</b>	<b>411,564</b>	<b>600,000</b>
<b>Charges for Services</b>					
Interest Charges	0	4,884	0	8,676	<b>0</b>
Credit Card Charges	0	123	0	75	<b>0</b>
Sanitary Landfill Fees	7,712,093	6,303,148	7,443,987	5,269,416	<b>6,100,500</b>
Charges for Tire Recycling	100,000	-28,379	100,000	47,736	<b>80,000</b>
Charges for RTOP	100,000	0	100,000	5,000	<b>80,000</b>
Regional Electronics Recycling	0	49,145	50,000	44,844	<b>50,000</b>
Greenhouse Gas Credit Sales	0	0	100,000	100,000	<b>100,000</b>
<b>TOTAL</b>	<b>7,912,093</b>	<b>6,328,921</b>	<b>7,793,987</b>	<b>5,475,747</b>	<b>6,410,500</b>
<b>Miscellaneous Revenue</b>					
Miscellaneous	0	7,919	0	504	<b>0</b>
Refunds – Other	0	195	0	11,970	<b>0</b>
Capital Contribution	0	15,862	0	0	<b>0</b>
Wheel Recycling	3,000	46,662	25,000	30,480	<b>15,000</b>
<b>TOTAL</b>	<b>3,000</b>	<b>70,638</b>	<b>25,000</b>	<b>42,954</b>	<b>15,000</b>
<b>Non-Categorical Aid</b>					
State Reimbursements	20,000	26,075	20,000	0	<b>10,000</b>
<b>TOTAL</b>	<b>20,000</b>	<b>26,075</b>	<b>20,000</b>	<b>0</b>	<b>10,000</b>
<b>Non-Revenue</b>					
Insurance/Other Recoveries	0	871,785	0	0	<b>0</b>
Funding from Fund Balance	281,100	0	2,553,689	2,553,689	<b>527,482</b>
<b>TOTAL</b>	<b>281,100</b>	<b>871,785</b>	<b>2,553,689</b>	<b>2,553,689</b>	<b>527,482</b>
<b>FUND TOTAL</b>	<b>9,016,193</b>	<b>8,484,886</b>	<b>11,342,676</b>	<b>8,483,954</b>	<b>7,562,982</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 \$45/ton, Construction Demolition Debris at \$42/ton, Municipal at \$12/ton and Municipal Sludge at \$24/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. After the budget was adopted for FY 2009, the Landfill reduced the municipal tipping fee from \$24 per ton to \$12 per ton. Reserves continue to be sufficient in this fund.

*DIVISION OF COURT SERVICES FUND:*

	<b>2007-08 BUDGETED</b>	<b>2007-08 ACTUAL</b>	<b>2008-09 BUDGETED</b>	<b>2008-09 ESTIMATED</b>	<b>2009-10 ADOPTED</b>
<b>Use of Money/Property</b>					
Interest on Bank Deposits	8,000	28,678	12,000	6,336	<b>15,000</b>
Rental of General Property – ASAP	5,400	5,400	5,400	5,400	<b>3,600</b>
TOTAL	13,400	34,078	17,400	11,736	<b>18,600</b>
<b>Charges for Services</b>					
State Probation & Parole	6,000	0	6,000	0	<b>0</b>
Driver Improvement Clinic Fees	22,842	18,995	21,620	13,416	<b>16,733</b>
Comm. Corrections – Supervision	59,898	73,398	75,000	61,344	<b>77,505</b>
A.S.A.P. Fees	414,258	369,446	416,232	398,640	<b>427,867</b>
Comm. Corrections Urine Screens	7,000	7,557	8,000	7,536	<b>7,800</b>
Detox Fees	65,520	50,689	54,600	39,660	<b>60,000</b>
A.S.A.P. Administration Fee	148,030	129,794	126,220	111,420	<b>127,588</b>
Detox Administration Fee	14,797	14,335	14,743	13,224	<b>15,199</b>
Community Corrections Admin. Fee	31,862	40,210	14,743	13,224	<b>15,199</b>
Reimb. – ASAP Draeger	6,000	7,995	6,000	7,608	<b>7,000</b>
TOTAL	776,207	712,419	743,158	666,072	<b>754,891</b>
<b>Recovered Costs</b>					
Reimb. – Detox Center Winchester	176,400	176,400	185,220	185,220	<b>185,220</b>
Reimb. – Detox Center Fred. County	45,780	45,780	48,100	48,100	<b>0</b>
Reimb. – Detox Center Clarke County	2,500	1,551	3,000	3,000	<b>2,500</b>
CDI Travel Reimbursement	1,800	4,098	2,400	4,968	<b>3,000</b>
Drug Offender Fees	90,240	90,084	105,280	71,844	<b>93,120</b>
Drug Offender Urine Screens	10,152	23,215	11,280	21,636	<b>14,550</b>
Detox Urine Screens	1,800	85	1,200	240	<b>1,200</b>
Anger Management Program Fees	500	225	500	400	<b>200</b>
Restitution – ASAP	0	300	0	0	<b>0</b>
TOTAL	329,172	341,738	356,980	335,408	<b>299,790</b>
<b>Categorical Aid</b>					
Detox Center	85,926	85,926	85,926	85,926	<b>64,444</b>
DCJS/Community Corrections	215,449	219,449	223,449	223,449	<b>212,511</b>
TOTAL	301,375	305,375	309,375	309,375	<b>276,955</b>
<b>Non-Revenue</b>					
Funding from Fund Balance	31,042	31,042	10,720	10,720	<b>32,860</b>
Transfer from General Operating Fund	0	0	0	0	<b>40,885</b>
TOTAL	31,042	31,042	10,720	10,720	<b>73,745</b>
<b>FUND TOTAL</b>	<b>1,451,196</b>	<b>1,424,652</b>	<b>1,437,633</b>	<b>1,333,311</b>	<b>1,423,981</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 56% 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.

At the time of publication, funding from the state and the City of Winchester was in jeopardy. Without funding from the state and the city for the Detox Center, the center will be forced to close.

***SHAWNEELAND SANITARY DISTRICT FUND:***

	<b>2007-08 BUDGETED</b>	<b>2007-08 ACTUAL</b>	<b>2008-09 BUDGETED</b>	<b>2008-09 ESTIMATED</b>	<b>2009-10 ADOPTED</b>
<b>General Property Taxes</b>					
General Real Property Taxes	631,180	550,067	626,850	565,241	<b>548,640</b>
Penalties	0	10,270	0	5,712	<b>0</b>
Interest and Cost of Taxes	0	37,106	0	11,616	<b>0</b>
Credit Card Charges – Taxes	0	22	0	25	<b>0</b>
TOTAL	631,180	597,465	626,850	582,594	<b>548,640</b>
<b>Use of Money/Property</b>					
Interest on Bank Deposits	120,000	113,314	60,000	25,116	<b>45,000</b>
TOTAL	120,000	113,314	60,000	25,116	<b>45,000</b>
<b>Miscellaneous Revenue</b>					
Refunds – Other	0	553	0	200	<b>0</b>
TOTAL	0	553	0	200	<b>0</b>
<b>Recovered Costs</b>					
Reimb. – Sanitary District Culverts	2,797	4,883	1,214	5,100	<b>1,000</b>
TOTAL	2,797	4,883	1,214	5,100	<b>1,000</b>
<b>Non-Revenue</b>					
Funding from Fund Balance	266,765	266,765	332,474	332,474	<b>124,276</b>
TOTAL	266,765	266,765	332,474	332,474	<b>124,276</b>
<b>FUND TOTAL</b>	<b>1,020,742</b>	<b>982,980</b>	<b>1,020,538</b>	<b>945,484</b>	<b>718,916</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 731 improved lots and 1,775 unimproved lots.

Funding from fund balance is budgeted for approved capital projects.

*AIRPORT AUTHORITY OPERATING FUND:*

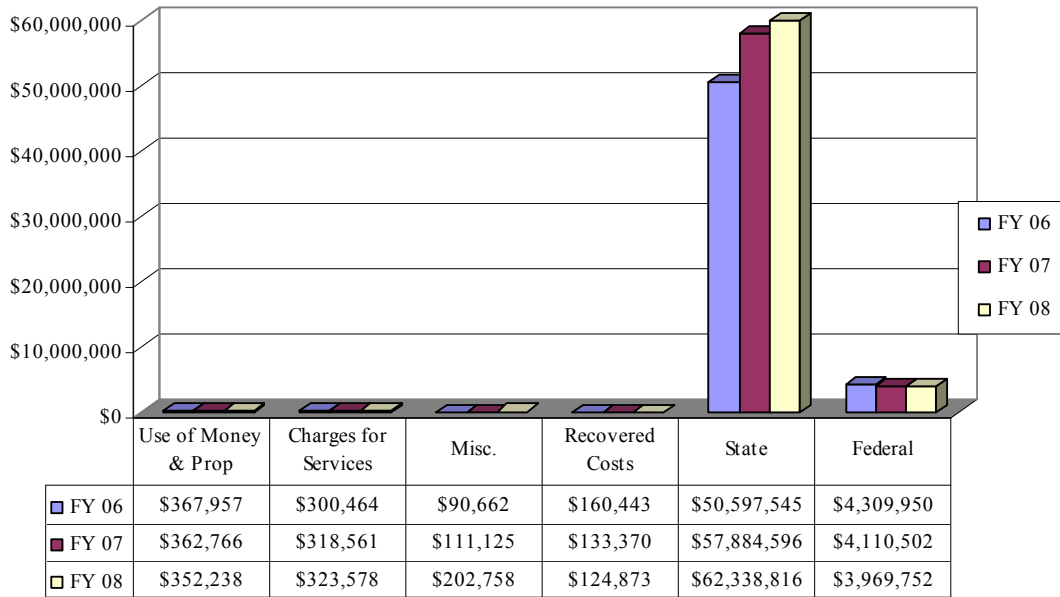
	<b>2007-08 BUDGETED</b>	<b>2007-08 ACTUAL</b>	<b>2008-09 BUDGETED</b>	<b>2008-09 ESTIMATED</b>	<b>2009-10 ADOPTED</b>
<b>Miscellaneous Revenue</b>					
Miscellaneous Revenue	2,869,793	2,601,003	3,252,243	2,204,880	<b>3,134,588</b>
Revenue from the Commonwealth	23,640	0	25,140	25,140	<b>25,140</b>
<b>TOTAL</b>	<b>2,893,433</b>	<b>2,601,003</b>	<b>3,277,383</b>	<b>2,230,020</b>	<b>3,159,728</b>
<b>Transfers</b>					
Other Localities	20,839	20,838	12,469	12,469	<b>0</b>
General Operating Fund	52,279	52,279	31,283	31,283	<b>0</b>
<b>TOTAL</b>	<b>73,118</b>	<b>73,117</b>	<b>43,752</b>	<b>43,752</b>	<b>0</b>
<b>FUND TOTAL</b>	<b>2,966,551</b>	<b>2,674,120</b>	<b>3,321,135</b>	<b>2,273,772</b>	<b>3,159,728</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 \$2,634,375 which makes up over 83% of this revenue item and hangar and office rentals, projected at \$505,051, 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.

## School Operating Fund Revenue Comparison



The chart above gives an actual School Operating Fund Revenue Comparison. As shown for Fiscal Year 2008, state funds equate to over 92% of the revenue for the school operating fund, excluding the transfer from the general fund. The second largest revenue source is federal funds which equals close to 6% of the revenue. The remaining categories combined equal the remaining 2%.

*CONSOLIDATED SERVICES FUND:*

	<b>2007-08 BUDGETED</b>	<b>2007-08 ACTUAL</b>	<b>2008-09 BUDGETED</b>	<b>2008-09 ESTIMATED</b>	<b>2009-10 ADOPTED</b>
<b>Use of Money/Property</b>					
Billings to Local Agencies	300,000	26,317	0	0	<b>0</b>
TOTAL	300,000	26,317	0	0	<b>0</b>
<b>FUND TOTAL</b>	<b>300,000</b>	<b>26,317</b>	<b>0</b>	<b>0</b>	<b>0</b>

**SCHOOL OPERATING FUND**

*Revenue from Use of Money and Property:*

<b>Use of Money/Property</b>	<b>2007-08 BUDGETED</b>	<b>2007-08 ACTUAL</b>	<b>2008-09 BUDGETED</b>	<b>2008-09 ESTIMATED</b>	<b>2009-10 ADOPTED</b>
Rental of School Property	330,451	352,238	330,451	330,451	<b>330,451</b>
TOTAL	330,451	352,238	330,451	330,451	<b>330,451</b>

*Charges for Services:*

<b>Charges for Services</b>	<b>2007-08 BUDGETED</b>	<b>2007-08 ACTUAL</b>	<b>2008-09 BUDGETED</b>	<b>2008-09 ESTIMATED</b>	<b>2009-10 ADOPTED</b>
Tuition – Private Sources – Day School	20,000	25,907	20,000	20,000	<b>20,000</b>
Parking Fees	40,000	38,011	40,000	40,000	<b>53,440</b>
Fees – Testing – Regional	33,175	41,567	33,175	33,175	<b>33,175</b>
Fees – GED – Regional	15,000	21,480	19,000	19,000	<b>33,717</b>
Fees – Drivers Ed. – Regional	130,000	137,523	140,570	140,570	<b>140,570</b>
Tuition – Adult Ed. – Regional	13,194	0	0	0	<b>0</b>
Tuition from Private Sources - Summer	58,577	59,090	60,000	60,000	<b>0</b>
TOTAL	309,946	323,578	312,745	312,745	<b>280,902</b>

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

*Miscellaneous Revenue:*

<b>Miscellaneous Revenue</b>	<b>2007-08 BUDGETED</b>	<b>2007-08 ACTUAL</b>	<b>2008-09 BUDGETED</b>	<b>2008-09 ESTIMATED</b>	<b>2009-10 ADOPTED</b>
Donations/Grants	150,000	96,936	150,000	150,000	<b>216,259</b>
Miscellaneous Refunds	56,806	68,788	45,000	45,000	<b>45,000</b>
Insurance Adjustments	0	11,250	0	37,500	<b>0</b>
Sale of Other Equipment	0	25,784	0	0	<b>0</b>
<b>TOTAL</b>	<b>206,806</b>	<b>202,758</b>	<b>195,000</b>	<b>232,500</b>	<b>261,259</b>

*Recovered Costs:*

<b>Recovered Costs</b>	<b>2007-08 BUDGETED</b>	<b>2007-08 ACTUAL</b>	<b>2008-09 BUDGETED</b>	<b>2008-09 ESTIMATED</b>	<b>2009-10 ADOPTED</b>
Regional Adult Education - Locality Billings	143,022	124,873	143,022	136,251	<b>136,763</b>
<b>TOTAL</b>	<b>143,022</b>	<b>124,873</b>	<b>143,022</b>	<b>136,251</b>	<b>136,763</b>
<b>TOTAL REVENUE FROM LOCAL SOURCES</b>	<b>990,225</b>	<b>1,003,447</b>	<b>981,218</b>	<b>1,011,947</b>	<b>1,009,375</b>

*Categorical Aid:*

<b>Categorical Aid</b>	<b>2007-08 BUDGETED</b>	<b>2007-08 ACTUAL</b>	<b>2008-09 BUDGETED</b>	<b>2008-09 ESTIMATED</b>	<b>2009-10 ADOPTED</b>
Sales Tax Receipts	10,020,930	9,716,632	9,958,466	9,234,896	<b>10,832,998</b>
Sales Tax Receipts 1/8%	1,252,616	1,066,579	1,244,808	1,154,362	<b>1,354,125</b>
Basic School Aid	34,449,438	34,943,289	39,958,055	39,717,482	<b>35,412,678</b>
Regular Foster Child	0	39,122	0	0	<b>0</b>
Adult Ed. – Regional	8,659	18,960	8,659	22,842	<b>8,659</b>
Gifted and Talented	324,270	325,779	351,873	346,436	<b>351,332</b>
Remedial Education – SOQ	328,250	325,779	417,260	406,685	<b>412,433</b>
Special Education – SOQ	4,048,423	4,017,945	4,203,513	4,096,977	<b>4,154,884</b>
Vocational Education – SOQ	1,070,722	1,062,661	1,035,424	1,009,182	<b>1,023,446</b>
Vocational Adult Education	0	8,704	0	0	<b>0</b>
Juvenile Detention Center Funds	267,961	296,870	308,466	317,802	<b>317,094</b>
Social Security – Instructional	1,829,810	1,838,326	1,996,498	1,965,645	<b>1,993,428</b>
Teacher Retirement – Instructional	2,740,855	2,753,611	2,585,503	2,545,549	<b>2,566,252</b>
Group Life Insurance – Instructional	92,649	93,080	84,144	82,843	<b>68,739</b>
Homebound	66,424	96,232	102,475	85,674	<b>102,475</b>
Special Ed. Reg. Program Payments	1,000,000	878,328	800,000	800,000	<b>800,000</b>
Adult Basic Ed. – Regional	166,000	166,327	170,000	180,000	<b>180,000</b>
Adult Basic Ed. – Regional Jail	120,000	112,569	120,000	120,000	<b>150,107</b>
Vocational Equipment	0	37,060	0	29,126	<b>0</b>
Vocational Occupational – Tech. Ed.	132,077	91,426	125,014	95,887	<b>137,190</b>
Compensation Supplement	2,200,404	2,233,916	0	0	<b>0</b>
Special Ed. – Foster Child	125,605	46,440	100,235	158,088	<b>172,744</b>
At-Risk Students	141,203	140,135	199,478	194,435	<b>180,627</b>
K-3 Initiative	521,347	655,417	811,281	787,962	<b>789,229</b>
Ed Technology Funds	518,000	518,000	518,000	518,000	<b>518,000</b>
Early Reading Intervention	188,005	235,861	262,531	188,579	<b>188,579</b>
ESL Funds	387,128	326,477	391,000	312,660	<b>335,688</b>
Special Ed. – Visually Handicapped	4,154	3,817	5,000	5,000	<b>5,000</b>
Medicaid Reimbursements	40,000	31,616	40,000	40,000	<b>65,000</b>
Industry Certification	0	40,297	0	17,679	<b>0</b>
ISAEF Funding	23,576	23,576	23,576	23,576	<b>23,576</b>
Other State Funds	190,563	2,127	190,000	1,777,313	<b>319,229</b>
SOL Algebra Readiness	50,820	45,525	60,424	58,575	<b>58,575</b>
Expanded GED	0	3,887	0	0	<b>0</b>
Race to GED	0	61,585	0	60,564	<b>0</b>
Mentor Teacher Funds Hard to Staff	25,000	16,406	16,406	7,941	<b>16,406</b>
Mentor Teacher Program	0	8,014	8,014	6,733	<b>8,014</b>
Project Graduation Academy Grant	0	7,195	7,992	3,212	<b>7,992</b>
Project Graduation	11,896	2,000	0	2,000	<b>0</b>
Autism Team Project	0	1,000	0	3,729	<b>0</b>
National Board Certified Bonus	0	32,500	28,025	28,025	<b>28,025</b>
Middle School Teacher Corps	0	0	0	15,000	<b>0</b>
Clinical Faculty Program	0	13,746	0	13,730	<b>0</b>
Career Switcher Program	0	0	0	3,000	<b>0</b>
Textbook Payments	0	0	0	0	<b>905,215</b>
<b>TOTAL</b>	<b>62,346,785</b>	<b>62,338,816</b>	<b>66,132,120</b>	<b>66,437,189</b>	<b>63,487,739</b>

A reduction is expected in total revenue from the Commonwealth due largely to the decrease in SOQ funds because of less state available revenues reflecting the fragile state economy. State funding for school for FY 2010 is offset by the federal American Recovery and Reinvestment Act of 2009. For more information, refer to federal revenues for the school operating fund.

*Categorical Aid – Federal:*

<b>Categorical Aid</b>	<b>2007-08 BUDGETED</b>	<b>2007-08 ACTUAL</b>	<b>2008-09 BUDGETED</b>	<b>2008-09 ESTIMATED</b>	<b>2009-10 ADOPTED</b>
Title II – Ed. Tech.	24,706	3,139	12,354	22,880	<b>11,170</b>
Title I	1,000,000	915,008	953,256	1,000,679	<b>938,773</b>
Federal Land Use	2,857	2,914	3,000	3,000	<b>3,000</b>
Title VI-B	2,095,471	2,133,315	2,305,431	2,182,691	<b>2,109,559</b>
Vocational Ed. – Disadv. Proj. Pmts.	133,674	142,036	135,125	136,232	<b>126,049</b>
Drug-Free Schools	36,079	33,604	34,281	51,387	<b>29,188</b>
Other Federal Aid	297,892	0	225,111	216,364	<b>27,179</b>
Adult Basic Ed. – Regional	325,363	275,866	326,069	287,148	<b>250,763</b>
Title VI-B IDEA Preschool	0	47,771	47,771	47,771	<b>46,483</b>
Title III – LEP/Immigrant	56,591	60,575	66,369	82,526	<b>70,894</b>
Title V Reading Recovery/Remediation	12,913	17,133	13,132	87	<b>0</b>
Title II – Class Size/Teacher Quality	329,029	337,252	326,378	356,136	<b>327,115</b>
Title I – D – Negligent/Delinquent	32,733	0	0	58,147	<b>33,830</b>
FIE Grant	0	238	0	0	<b>0</b>
Advanced Placement Grant	0	901	0	0	<b>0</b>
Title I - Stimulus	0	0	0	0	<b>677,680</b>
Title IV-B – Stimulus	0	0	0	0	<b>1,264,500</b>
Title IV-B Preschool – Stimulus	0	0	0	0	<b>75,104</b>
Federal Stimulus Act – Stabilization	0	0	0	0	<b>4,025,491</b>
<b>TOTAL</b>	<b>4,347,308</b>	<b>3,969,752</b>	<b>4,448,277</b>	<b>4,445,048</b>	<b>10,016,778</b>

Federal Government Revenues are expected to increase significantly due to the American Recovery and Reinvestment Act of 2009 (ARRA). Stimulus funds are provided for FY 2010 to temporarily stabilize state funds, support Individuals with Disabilities Education Act (IDEA) and Title I programs to save and create jobs and to improve student achievement in ways that do not result in unsustainable continuing commitments after the funding expiring in two or three years. ARRA federal funds will be disbursed to Frederick County Public Schools on a reimbursement basis.

*Transfers:*

<b>Transfers</b>	<b>2007-08 BUDGETED</b>	<b>2007-08 ACTUAL</b>	<b>2008-09 BUDGETED</b>	<b>2008-09 ESTIMATED</b>	<b>2009-10 ADOPTED</b>
General Operating Fund	62,996,099	62,996,099	63,472,093	61,622,143	<b>56,637,668</b>
Carry Forward Funds	0	115,849	0	378,265	
Outstanding Encumbrances	0	147,406	0	471,260	
<b>TOTAL</b>	<b>62,996,099</b>	<b>63,259,354</b>	<b>63,472,093</b>	<b>62,471,668</b>	<b>56,637,668</b>

The School Operating Fund budget will receive funding from the governing body in the amount of \$56,637,668, a decrease of \$6,834,425 or 10.8% from the previous year.

*Total School Operating Fund Revenues:*

<b>Total School Operating Fund</b>	<b>2007-08 BUDGETED</b>	<b>2007-08 ACTUAL</b>	<b>2008-09 BUDGETED</b>	<b>2008-09 ESTIMATED</b>	<b>2009-10 ADOPTED</b>
<b>FUND TOTAL</b>	<b>130,680,417</b>	<b>130,571,369</b>	<b>135,033,708</b>	<b>134,365,852</b>	<b>131,151,560</b>

Total School Operating Fund revenues are projected to decrease due primarily to reduced funding from the local governing body.

*SCHOOL CAPITAL FUND:*

	<b>2007-08 BUDGETED</b>	<b>2007-08 ACTUAL</b>	<b>2008-09 BUDGETED</b>	<b>2008-09 ESTIMATED</b>	<b>2009-10 ADOPTED</b>
<b>Non-Revenue Receipts</b>					
Carry Forward – Prior Years	300,000	0	500,000	500,000	<b>0</b>
Outstanding Encumbrances	0	0	0	379,795	<b>0</b>
<b>TOTAL</b>	<b>300,000</b>	<b>0</b>	<b>500,000</b>	<b>879,795</b>	<b>0</b>
<b>Transfers</b>					
General Operating Fund	750,000	1,668,429	0	0	<b>0</b>
<b>TOTAL</b>	<b>750,000</b>	<b>1,668,429</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FUND TOTAL</b>	<b>1,050,000</b>	<b>1,668,429</b>	<b>500,000</b>	<b>879,795</b>	<b>0</b>

No capital projects are planned for FY 2010.

*SCHOOL DEBT SERVICE FUND:*

<b>Transfers</b>	<b>2007-08 BUDGETED</b>	<b>2007-08 ACTUAL</b>	<b>2008-09 BUDGETED</b>	<b>2008-09 ESTIMATED</b>	<b>2009-10 ADOPTED</b>
Carry Forward – Prior Years	364,226	0	2,429	2,429	<b>2,429</b>
State Funds – Lottery	1,706,201	1,728,182	1,822,550	1,489,981	<b>687,033</b>
State Funds – School Construction	256,438	256,832	255,532	255,532	<b>0</b>
General Operating Fund	11,792,300	11,792,301	12,591,726	12,924,295	<b>14,626,151</b>
<b>FUND TOTAL</b>	<b>14,119,165</b>	<b>13,777,315</b>	<b>14,672,237</b>	<b>14,672,237</b>	<b>15,315,613</b>

The School Debt Service Fund is expected to receive about \$1.4 million less state revenue in FY 2010 compared to FY 2009. Revenues from the county government are expected to increase by \$2 million to offset the decrease in state funding and to finance the increase in interest and principal payments scheduled for FY 2010.



*SCHOOL FOOD SERVICE FUND:*

	<b>2007-08 BUDGETED</b>	<b>2007-08 ACTUAL</b>	<b>2008-09 BUDGETED</b>	<b>2008-09 ESTIMATED</b>	<b>2009-10 ADOPTED</b>
<b>Use of Money/Property</b>					
Interest on Bank Deposits	35,647	36,185	43,098	43,098	<b>36,185</b>
TOTAL	35,647	36,185	43,098	43,098	<b>36,185</b>
<b>Charges for Services</b>					
Charges for Services	3,066,212	2,898,651	3,171,962	3,171,962	<b>3,098,956</b>
TOTAL	3,066,212	2,898,651	3,171,962	3,171,962	<b>3,098,956</b>
<b>Miscellaneous</b>					
Miscellaneous	43,664	41,865	47,152	47,152	<b>45,589</b>
School Food Services – State	66,820	74,609	76,722	76,722	<b>77,622</b>
Meal Reimb. Operations – Federal	1,262,486	1,387,999	1,533,845	1,533,845	<b>1,661,755</b>
TOTAL	1,372,970	1,504,473	1,657,719	1,657,719	<b>1,784,966</b>
<b>Non-Revenue Receipts</b>					
Carry Forward – Prior Years	1,004,376	0	750,567	750,567	<b>681,163</b>
TOTAL	1,004,376	0	750,567	750,567	<b>681,163</b>
<b>FUND TOTAL</b>	<b>5,479,205</b>	<b>4,439,309</b>	<b>5,623,346</b>	<b>5,623,346</b>	<b>5,601,270</b>

The School Food Service Program provides approximately 1.9 million meals including breakfasts, lunches and a la carte items.

*SCHOOL TRUST FUNDS:*

<b>Use of Money/Property</b>	<b>2007-08 BUDGETED</b>	<b>2007-08 ACTUAL</b>	<b>2008-09 BUDGETED</b>	<b>2008-09 ESTIMATED</b>	<b>2009-10 ADOPTED</b>
Interest on Bank Deposits	1,100	901	1,100	1,100	<b>1,100</b>
<b>FUND TOTAL</b>	<b>1,100</b>	<b>901</b>	<b>1,100</b>	<b>1,100</b>	<b>1,100</b>

*SCHOOL TEXTBOOK FUND:*

	<b>2007-08 BUDGETED</b>	<b>2007-08 ACTUAL</b>	<b>2008-09 BUDGETED</b>	<b>2008-09 ESTIMATED</b>	<b>2009-10 ADOPTED</b>
<b>Use of Money/Property</b>					
Interest on Bank Deposits	5,000	51,786	5,000	5,000	<b>50,000</b>
TOTAL	5,000	51,786	5,000	5,000	<b>50,000</b>
<b>Charges for Services</b>					
Textbooks – Lost/Damaged	8,500	8,332	8,500	8,500	<b>8,500</b>
Sale of Used Books	5,000	4,279	5,000	5,000	<b>5,000</b>
TOTAL	13,500	12,611	13,500	13,500	<b>13,500</b>
<b>Recovered Costs</b>					
Textbooks Furnished Free	774,235	777,837	906,609	906,609	<b>0</b>
TOTAL	774,235	777,837	906,609	906,609	<b>0</b>
<b>Non-Revenue Receipts</b>					
Carry Forward – Prior Years	107,683	0	1,491,671	1,491,671	<b>2,190,236</b>
TOTAL	107,683	0	1,491,671	1,491,671	<b>2,190,236</b>
<b>Transfers</b>					
School Operating Fund Local Subsidy	517,662	517,662	634,981	634,981	<b>0</b>
Trust Funds Transfer	150	367	150	150	<b>150</b>
TOTAL	517,812	518,029	635,131	635,131	<b>150</b>
<b>FUND TOTAL</b>	<b>1,418,230</b>	<b>1,360,263</b>	<b>3,051,911</b>	<b>3,051,911</b>	<b>2,253,886</b>

Textbook funds are projected to decrease due to no new textbooks scheduled for adoption. The state determines textbook adoption schedules for school divisions. The General Assembly approved the use of state textbook funds to be used toward other educational expenses while eliminating the local required match for textbooks for FY 2010 only.

*NREP OPERATING FUND:*

	<b>2007-08 BUDGETED</b>	<b>2007-08 ACTUAL</b>	<b>2008-09 BUDGETED</b>	<b>2008-09 ESTIMATED</b>	<b>2009-10 ADOPTED</b>
<b>Use of Money/Property</b>					
Interest on Bank Deposits	0	44,274	0	0	<b>0</b>
TOTAL	0	44,274	0	0	<b>0</b>
<b>Recovered Costs</b>					
Billings to Localities	4,874,080	4,623,667	4,938,208	4,910,919	<b>4,577,516</b>
State – Educational Tech. Funds	26,000	26,000	26,000	26,000	<b>26,000</b>
Federal – Preschool Grant	85,934	16,418	0	0	<b>0</b>
TOTAL	4,986,014	4,666,085	4,964,208	4,936,919	<b>4,603,516</b>
<b>Non-Revenue Receipts</b>					
Carry Forward – Prior Years	327,313	0	459,827	487,116	<b>434,796</b>
Outstanding Encumbrances	0	0	0	8,721	<b>0</b>
TOTAL	327,313	0	459,827	495,837	<b>434,796</b>
<b>FUND TOTAL</b>	<b>5,313,327</b>	<b>4,710,359</b>	<b>5,424,035</b>	<b>5,432,756</b>	<b>5,038,312</b>

*NREP TEXTBOOK FUND:*

	<b>2007-08 BUDGETED</b>	<b>2007-08 ACTUAL</b>	<b>2008-09 BUDGETED</b>	<b>2008-09 ESTIMATED</b>	<b>2009-10 ADOPTED</b>
<b>Use of Money/Property</b>					
Interest on Bank Deposits	0	1,280	0	0	<b>0</b>
TOTAL	0	1,280	0	0	<b>0</b>
<b>Non-Revenue Receipts</b>					
Carry Forward – Prior Years	20,000	0	20,000	20,000	<b>20,000</b>
TOTAL	20,000	0	20,000	20,000	<b>20,000</b>
<b>Transfers</b>					
NREP Operating Fund	10,000	10,000	10,000	10,000	<b>10,000</b>
TOTAL	10,000	10,000	10,000	10,000	<b>10,000</b>
<b>FUND TOTAL</b>	<b>30,000</b>	<b>11,280</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>

*AIRPORT AUTHORITY CAPITAL PROJECT FUND:*

<b>Transfers</b>	<b>2007-08 BUDGETED</b>	<b>2007-08 ACTUAL</b>	<b>2008-09 BUDGETED</b>	<b>2008-09 ESTIMATED</b>	<b>2009-10 ADOPTED</b>
Other Localities	51,421	17,255	7,500	205,500	<b>0</b>
State Receipts	320,980	35,777	0	917,200	<b>0</b>
Federal Receipts	1,662,500	716,148	0	1,890,550	<b>0</b>
Airport Operating Fund	0	0	0	37,800	<b>0</b>
General Operating Fund	78,824	16,096	16,500	16,500	<b>0</b>
<b>FUND TOTAL</b>	<b>2,113,725</b>	<b>785,276</b>	<b>24,000</b>	<b>3,067,550</b>	<b>0</b>

The Airport Capital Project Fund has been the victim of both state and federal budget cuts. The Airport is currently seeking federal stimulus money for capital projects. If this funding is secured, a budget amendment will need to be approved by the Board of Supervisors to appropriate the funds.

**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, 2008:

Prepaid Items	\$1,350
Encumbrances	1,391,019
Non-Current Loans	883,619
Capital Projects	2,038,202
Employee Benefits	93,121
Historical Markers	15,573
Economic Development	687
Tri-centennial	1,069
	<u>4,424,640</u>

This amount is included in the June 30, 2008 fund balance amount of \$38,126,169. Undesignated fund balance on June 30, 2008 was \$33,701,529. 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 2009 and 2010, and a detail analysis of actual fund balance of June 30, 2005 through June 30, 2008.

	ESTIMATE FY 2009	PLAN FY 2010
Fund Balance, Beginning of Year	\$32,536,516	\$22,423,802
Revenue Sources*	123,854,443	121,778,819
Expenditures	(54,594,675)	(59,444,568)
Other Sources (USES):		
Transfers (OUT)**	(79,372,482)	(66,634,251)
Fund Balance, End of Year	<u>\$22,423,802</u>	<u>\$18,123,802</u>

\*Includes close out of construction funds.

\*\*Includes transfers to Reserved Fund Balances.

<b>General Fund</b>				
	ACTUAL FY 2005	ACTUAL FY 2006	ACTUAL FY 2007	ACTUAL FY 2008
Fund Balance, Beginning of Year	\$27,855,205	\$32,915,139	\$42,177,304	\$45,247,911
<b>REVENUES</b>				
General Property Taxes	\$52,890,953	\$60,084,715	\$63,739,261	\$65,961,090
Other Local Taxes	23,453,552	26,026,607	26,687,886	26,549,110
Permits, Fees & Licenses	2,773,787	3,186,465	3,290,254	1,771,184
Fines & Forfeitures	282,828	210,902	227,693	324,259
Use of Money & Property	601,516	1,451,957	2,379,338	1,907,064
Charges for Services	2,345,861	2,726,521	2,347,528	2,183,573
Miscellaneous	332,408	247,030	390,956	105,143
Recovered Costs	2,711,272	3,078,869	2,239,984	3,171,451
Intergovernmental	18,808,397	22,610,594	21,811,894	22,573,051
<b>TOTAL REVENUE</b>	<b>104,200,574</b>	<b>119,623,660</b>	<b>123,114,794</b>	<b>124,545,925</b>
<b>EXPENDITURES</b>				
Current:				
Government Administration	\$6,152,689	\$6,100,985	\$6,583,607	\$8,119,131
Judicial Administration	1,598,301	1,899,107	2,102,981	2,323,193
Public Safety	15,607,849	18,907,930	21,011,083	24,032,872
Public Works	3,290,973	3,205,933	3,619,922	4,503,865
Health and Welfare	4,871,933	5,815,495	6,095,035	6,576,158
Community College	444,629	473,146	60,265	73,847
Parks, Recreation & Cultural	4,461,985	4,587,827	5,172,402	5,873,039
Community Development	2,726,702	2,281,742	2,596,799	2,691,694
Debt Service	1,132,211	1,124,707	1,125,332	2,578,642
<b>TOTAL EXPENDITURES</b>	<b>40,287,272</b>	<b>44,396,872</b>	<b>48,367,426</b>	<b>56,772,441</b>
<b>OTHER FINANCING SOURCES</b>				
Proceeds from capital leases, insurance, bond premiums, long- term debt	\$15,565,207	\$12,535,930	\$10,585,200	\$18,656,626
Operating transfers Out/In	-10,510,839	-11,438,765	-13,065,803	-11,792,301
Operating transfers from/to Prim. Govt.	-63,907,736	-67,061,788	-69,196,158	-81,759,551
<b>TOTAL OTHER FIN. SOURCES</b>	<b>-58,853,368</b>	<b>-65,964,623</b>	<b>-71,676,761</b>	<b>-74,895,226</b>
<b>Fund Balance, End of Year</b>	<b>\$32,915,139</b>	<b>42,177,304</b>	<b>45,247,911</b>	<b>38,126,169</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 2010 budget, it is estimated that unreserved fund balance will be within this recommended range. An unreserved general fund balance needs to be maintained to assure sufficient cash flows. Since the county collects 50% of general property revenues on June 5, reserves are needed to assure that funds will be available to pay county obligations and maintain bond ratings for future borrowings.

The Board of Supervisors voted to decrease the county's general fund balance by \$4,300,000 to fund the FY 2009-2010 Adopted Budget. This amount is reflected in projected fund balance amounts.

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

**UNRESERVED FUND BALANCE  
PROJECTED FY 2010 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	22,423,802	121,778,819	(59,444,568)	84,758,053	(66,634,251)	18,123,802	-19.18%
Regional Jail	2,383,566	16,299,092	(17,299,092)	1,383,566	0	1,383,566	-41.95%
Landfill	16,380,704	7,035,500	(7,562,982)	15,853,222	0	15,853,222	-3.22%
Court Services	762,641	1,391,121	(1,423,981)	729,781	0	729,781	-4.31%
Shawneeland	1,820,062	594,640	(718,916)	1,695,786	0	1,695,786	-6.83%
Airport Operating	612,128	3,159,728	(3,159,728)	612,128	0	612,128	0.00%
School Operating	0	131,151,560	(131,151,560)	0	0	0	0.00%
School Food Service	689,770	4,920,107	(5,601,270)	8,607	0	8,607	-98.75%
School Debt	27,928	15,313,184	(15,315,613)	25,499	0	25,499	-8.70%
School Trusts	2,066	1,100	(1,100)	2,066	0	2,066	0.00%
School Textbook	2,299,319	63,650	(2,253,886)	109,083	0	109,083	-95.26%
NREP Operating	459,438	4,738,312	(5,038,312)	159,438	0	159,438	-65.30%
NREP Textbook	24,007	10,000	(30,000)	4,007	0	4,007	-83.31%
Airport Capital	52,081	0	0	52,081	0	52,081	0.00%

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

The majority of fund balances are projected to decrease during Fiscal Year 2010. The General Fund fund balance was reduced by \$4.3 million to balance the budget without a tax increase. With an economy experiencing the longest recession since World War II, the Board of Supervisors felt that reserves should be spent before increasing the burden to taxpayers.

The Regional Jail is budgeting approximately 42 percent of their fund balance to offset the localities increases in contributions for the operation of the jail. The Landfill is funding two capital improvement projects from fund balance. The first project is to make improvements to the landfill entrance area including landscaping and signage and the second project is the rough grading of approximately ten acres for a new CDD cell. This will allow for the use of excavated materials for cover on the cells without having to open borrow areas. The School Food Service and NREP Operating fund balance amounts are included in projected expenditures to provide for unexpected operational expenditures as they arise during the year. The School Textbook and NREP Textbook fund balance amounts are expected to be expended during the fiscal year for textbook adoption as they are issued by the state and reviewed by the division. The School Debt Service fund balance will be used for payment of principal and interest on debt.

In an effort to meet budget needs, all fund balances were reviewed and considered during the FY 2008 budget process. If available and fiscally prudent, fund balance is utilized as a non-revenue source. Fund balances still remain sufficient in all needed funds.

## **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, the method 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 thirteen 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

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

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

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

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

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

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

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

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

The Civil War period brought much destruction and economic hardship to Frederick County, due to the county's strategic location in the Valley. Many farms, mills and dwellings were damaged or destroyed, and the county's economic productivity was greatly reduced. The Reconstruction period was characterized by a slow economic recovery from damages suffered, and by the 1880's economic stability gradually returned. After the war, old economic activities resumed and new activities began. New businesses included a tannery, dairying, farm machinery and shipping.

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

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

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

**Historic Preservation**

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

Belle Grove and Cedar Creek Battlefield	Hopewell Friends Meeting House
Monte Vista	County Poor House
Springdale House and Mill Complex	Willa Cather's Birthplace
Willow Shade	Newtown/Stephensburg District
Sunrise	St. Thomas Episcopal Church (Middletown)
Rose Hill	

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

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

Battlefields:

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

Fortifications/Entrenchments:

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

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

**Physical Characteristics**

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

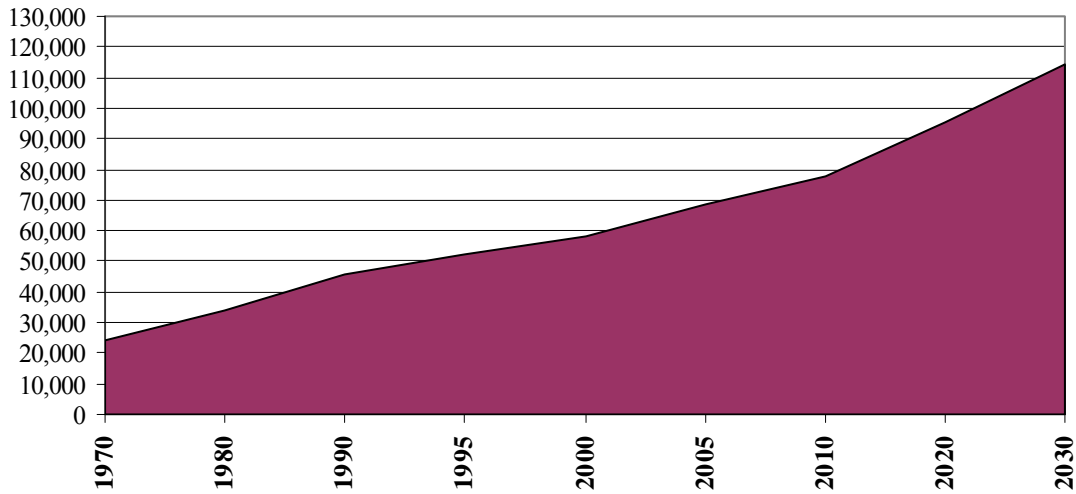
The second area is underlain by limestone-carbonate bedrock and consists of a band that runs north-south through the county between Interstate 81 and Little North Mountain. The terrain here tends to be gently rolling. Outside of the City of Winchester, much of this area is currently used for agriculture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

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

**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 2005 population estimate for Frederick County was 68,809. Much of the population growth occurred during the 1970's and 1980's. By 2010, it is projected that the population of Frederick County will be approximately 77,864, by 2020 95,648 and by 2030 114,539.

## Frederick County Population Counts, 1970-2030



### Public School System

The Frederick County Public School System, the 19<sup>th</sup> largest school division in Virginia, is composed of eleven elementary schools serving students in grades kindergarten through fifth grade; four middle schools serving grades six through eight; three high schools serving grades nine through twelve; and one alternative/vocational school. Frederick County participates and is fiscal agent for a regional facility, Northwestern Regional Educational Program that provides services to some of its special education population. Other support facilities include the administration building, the maintenance and warehousing facility and the transportation facility. The school system also provides building maintenance services for the county government office buildings and the regional library.

In 2000, student enrollment was 10,683. In the fall of 2008, student enrollment was 12,931, which represents an increase of 2,248 students, or 21%, since 2000. The structure of the school division is designed to support the needs of the 13,092 students projected for the school year 2009-2010.

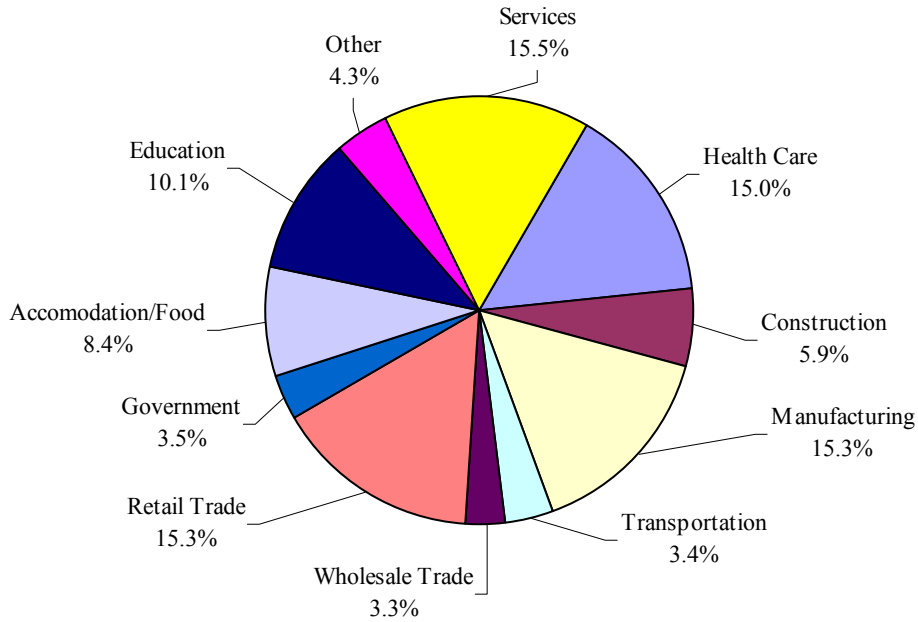
The growth in the Frederick County community brings challenges to the school system. Those challenges include increased space needs, class-sizes, textbooks, instructional materials, teaching staff and custodial staff. Athletic, band, choral, vocational and selective arts are under pressure as well with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

With decreased revenues, the school division faces a greater challenge in teacher recruitment and retention, professional development, and in meeting No Child Left Behind and state requirements. Frozen salaries result in a greater challenge of offering a competitive compensation package.

### Employment Trends

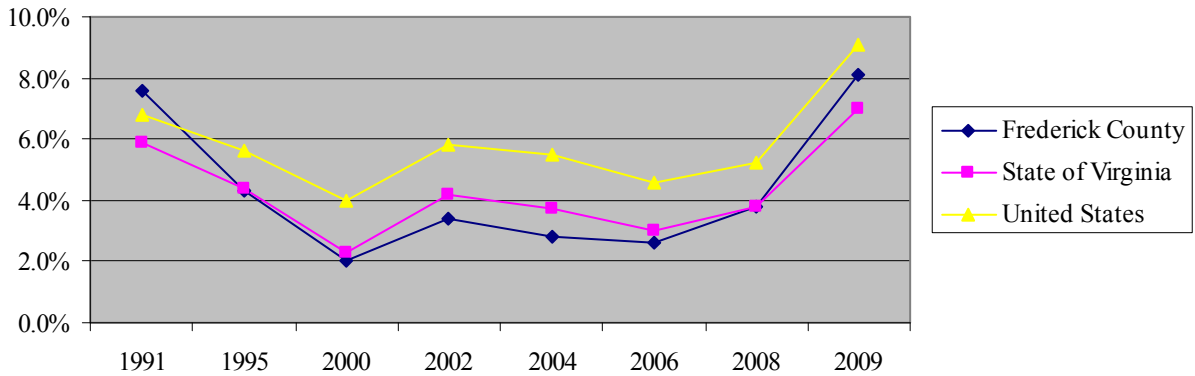
Winchester and Frederick County had a total of 50,859 jobs in 2008 as measured by the Virginia Employment Commission. The largest employment sector was services which employed 7,862 workers in 2008.

## Employment Trends - Frederick County and Winchester - 2008



Unemployment rates for Frederick County and Winchester have paralleled those of Virginia. Unemployment rates locally and nationally are at the highest to be seen in almost twenty years. In the last three years, the Frederick County unemployment rate has increased 211%, the Virginia unemployment rate has increased 133%, and the United States unemployment rate has increased 97%. The unemployment rate for Frederick County for 2008 was 3.8% compared to the current 2009 rate of 8.1%.

Unemployment Rate Comparison



### 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 Frederick County area is about 101.5% of the national average. The median single family detached home sold for approximately \$210,000 in 2008. 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 2007) gives the crime rate per 100,000 people for the USA as 466.9. The crime rate for Winchester-Frederick County was 207.5 in 2007.
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 31,925 active registered library card holders in Frederick County. During the 2009 fiscal year, Frederick County residents borrowed 452,336 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, four neighborhood parks have been developed consisting primarily of playground equipment for young children. Three of these neighborhood parks are located on fire company property and one is located in a subdivision. Additional recreational facilities currently provided are two outdoor swimming pool complexes, athletic fields, playgrounds and picnic areas, 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.</p> <p>The joint efforts of Frederick County Board of Supervisors, Frederick County Parks and Recreation Commission and the Frederick County School Board resulted in the co-location of recreational facilities in three elementary schools and one high school. The Community Center at Sherando High School has a fitness room with cardio and resistance training equipment, two racquetball courts and a 2,000 square foot multi-purpose room which includes a kitchen area. The multi-purpose room can be divided into two rooms for the public. The facility opened in 1993. The Community Center at Orchard View Elementary School, which opened in 2000, has a full sized gymnasium which seats approximately 150. The Community Center at Evendale Elementary, which</p>



opened in 2006, has a full sized gymnasium seating approximately 300, a 500 square foot multi-purpose room with a kitchen area, a 1,150 square foot aerobics room and two offices. The Community Center at Gainesboro Elementary contains a full sized gymnasium with bleachers, a 500 square foot multi-purpose room which includes a kitchen, a 1,150 square foot group exercise room, and cardio exercise equipment. This facility is available for private rental and hosts many Parks Department programs including the basicREC, Camp basicREC, and kinderREC programs. The Community Center at Greenwood Mill Elementary School, which will open in the fall of 2009, contains a full sized gymnasium with bleachers, a fitness room with cardio and resistance training equipment, a multi-purpose room that can be divided into two rooms for the public, an office, and storage space. This facility will be available for private rental and will host many Parks and Recreation Department programs.

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.

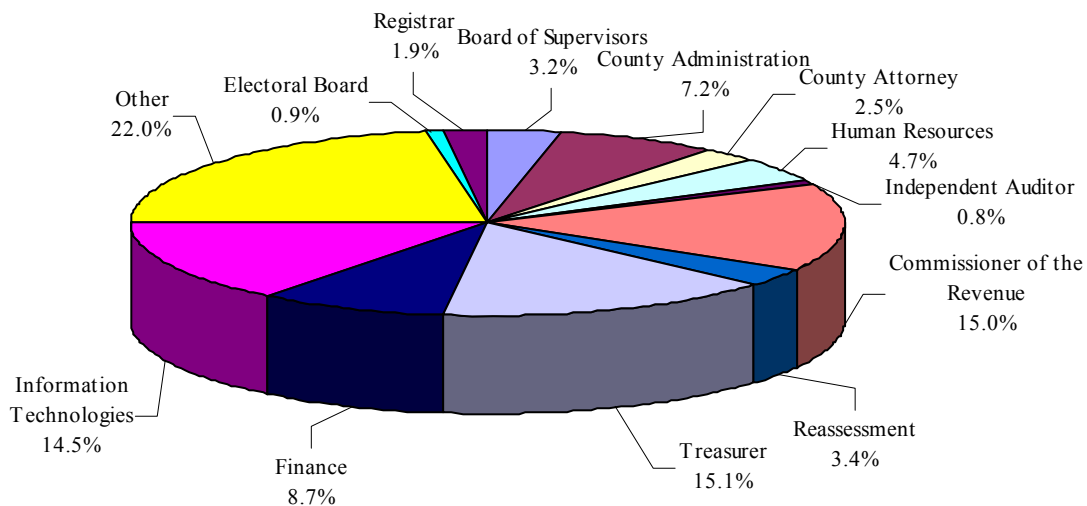
# Administration



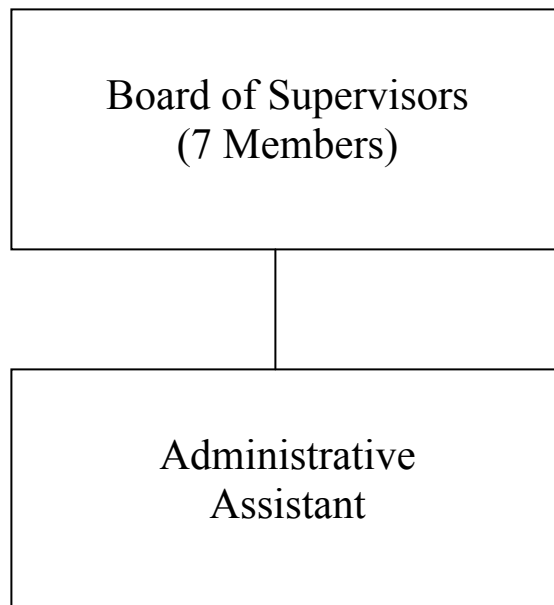
Frederick County Administration Complex  
Winchester, Virginia

## General Government Administration

	2008 Actual	2009 Budget	2010 Adopted Budget	Increase (Decrease) FY 2009 to FY 2010	
				Amount	%
Board of Supervisors	\$237,323	\$261,357	<b>\$249,205</b>	-\$12,152	-4.65%
County Administrator	535,452	543,944	<b>559,468</b>	15,524	2.85%
County Attorney	91,935	189,388	<b>193,571</b>	4,183	2.21%
Human Resources	344,868	410,324	<b>361,806</b>	-48,518	-11.82%
Independent Auditor	56,000	57,000	<b>62,500</b>	5,500	9.65%
Commissioner of the Revenue	1,155,149	1,183,129	<b>1,159,144</b>	-23,985	-2.03%
Reassessment	182,810	270,812	<b>261,880</b>	-8,932	-3.30%
Treasurer	1,032,822	1,177,872	<b>1,172,055</b>	-5,817	-0.49%
Finance	629,204	658,893	<b>674,845</b>	15,952	2.42%
Information Technologies	1,238,849	1,198,858	<b>1,126,121</b>	-72,737	-6.07%
Other	2,363,653	1,856,669	<b>1,706,363</b>	-150,306	-8.10%
Electoral Board	109,083	79,533	<b>73,119</b>	-6,414	-8.06%
Registrar	141,978	152,755	<b>151,031</b>	-1,724	-1.13%
<b>GENERAL GOVERNMENT ADMINISTRATION</b>	<b>\$8,119,126</b>	<b>\$8,040,534</b>	<b>\$7,751,108</b>	<b>-\$289,426</b>	<b>-3.60%</b>



# Board of Supervisors



# BOARD OF SUPERVISORS

1101

**DESCRIPTION:**

Frederick County operates under the county board form of government as provided for in the Code of Virginia. Frederick County consists of six magisterial districts. Each district is represented by an elected representative, while the county elects its Chairman-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, Human Resources and Transportation. All funds which allow the county to operate are appropriated by the Board. The volumes of the Code of Virginia, as amended, delineate the authority and the responsibility of the Board of Supervisors.

**GOALS:**

- Conclude Rural Areas Study.
- Continue Metropolitan Planning Organization/Transportation Initiatives.
- Implement a revised Capital Improvements Program.
- Tax Relief for the Elderly.
- Re-evaluation of Land Use Deferral Program.
- Complete visioning process.

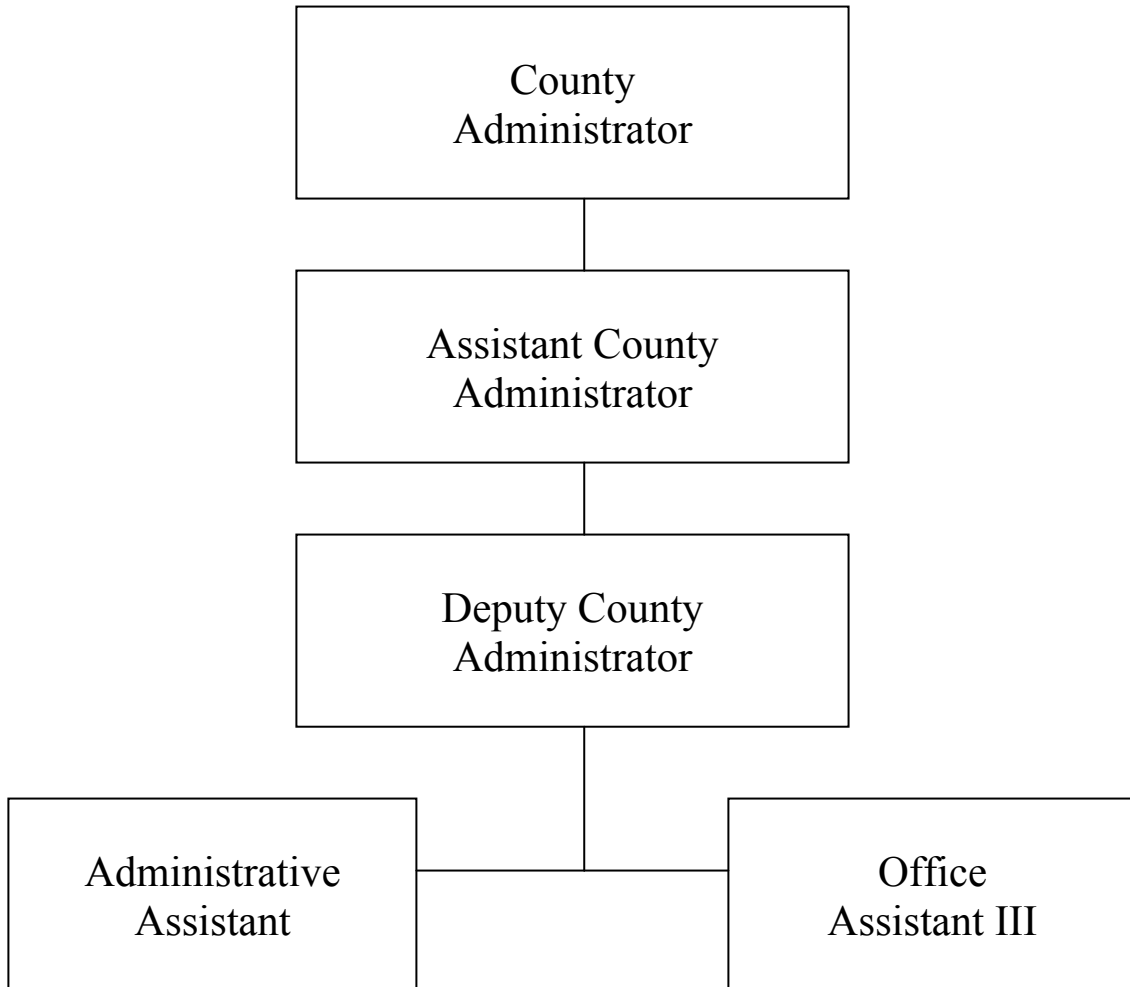
**PERFORMANCE INDICATORS:**

	FY 2008 Actual	FY 2009 Budget	FY 2010 Budget
Resolutions considered (includes Proclamations)	71	84	70
Ordinances Considered	18	20	15
Board Meetings Held (including joint meetings and worksessions)	28	35	30
Waiver Notices Processed	0	0	0

**BUDGET SUMMARY:**

	FY 2008 Actual	FY 2009 Approved Budget	FY 2009 Estimated Budget	<b>FY 2010 Adopted Budget</b>	Increase/Decrease FY 2009 App. To FY 2010	
					Amount	%
Costs:						
Personnel	164,532	169,000	171,670	<b>171,305</b>	2,305	1.36%
Operating	72,791	92,357	90,669	<b>77,900</b>	-14,457	-15.65%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>237,323</b>	<b>261,357</b>	<b>262,339</b>	<b>249,205</b>	-12,152	-4.65%
Revenue:						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	237,323	261,357	262,339	<b>249,205</b>	-12,152	-4.65%
<b>TOTAL</b>	<b>237,323</b>	<b>261,357</b>	<b>262,339</b>	<b>249,205</b>	-12,152	-4.65%
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, Extension, Finance, Fire and Rescue, Human Resources, Information Technology, Management Information Systems, Public Works, Parks and Recreation, Planning and Zoning and Public Safety Communications. Indirect supervision is exercised over the Regional Airport, Regional Jail and Economic Development Commission.

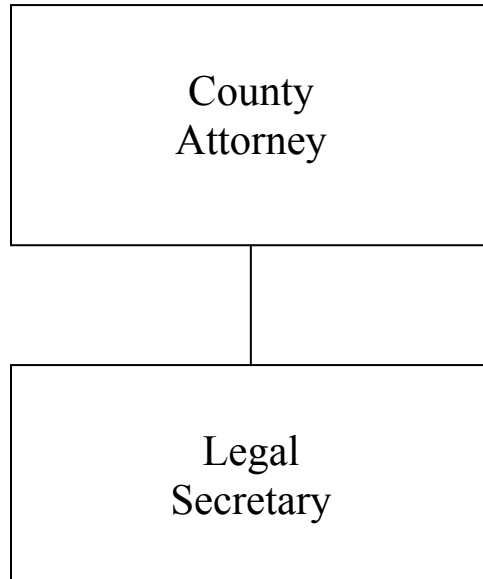
## GOALS:

- Develop a legislative agenda for local option taxing authority, such as real estate transfer tax in lieu of cash proffers.
- Improve maintenance of county facilities.
- Utilize lobbyist to improve communication of legislative priorities to State elected representatives.
- Continue monitoring of overtime expenditures.
- Improve administration of benefits and personnel policies and procedures.
- Oversee Landfill expansion.
- Continue to foster dialogue with volunteer fire and rescue agencies.

## BUDGET SUMMARY:

	FY 2008 Actual	FY 2009 Approved Budget	FY 2009 Estimated Budget	FY 2010 Adopted Budget	Increase/Decrease FY 2009 App. To FY 2010	
					Amount	%
Costs:						
Personnel	515,766	519,792	539,367	539,443	19,651	3.78%
Operating	19,686	24,152	13,195	20,025	-4,127	-17.09%
Capital/Leases	0	0	0	0	0	0.00%
<b>TOTAL</b>	<b>535,452</b>	<b>543,944</b>	<b>552,562</b>	<b>559,468</b>	<b>15,524</b>	<b>2.85%</b>
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	535,452	543,944	552,562	559,468	15,524	2.85%
<b>TOTAL</b>	<b>535,452</b>	<b>543,944</b>	<b>552,562</b>	<b>559,468</b>	<b>15,524</b>	<b>2.85%</b>
Full-time Positions	5	5	5	5	0	0.00%

# County Attorney





# COUNTY ATTORNEY

1202

## DESCRIPTION:

The county attorney serves as legal counsel to the Frederick County government. This responsibility includes supervising the legal affairs of the county, and providing legal advice and opinions to the Board of Supervisors, the Planning Commission, all other County Boards and Commissions, County Departments and Agencies, and Constitutional Officers. In addition, the County Attorney represents and defends the County in legal matters, including handling appellate litigation to which Frederick County is a party. When necessary, the County Attorneys' office brings appropriate lawsuits on behalf of the County. The County Attorney prepares drafts of resolutions and ordinances when needed or requested. The County Attorney also analyzes cases, statutes, regulations, and proposals which may affect the County's legal rights and obligations, and transmits such information as appropriate to County officials.

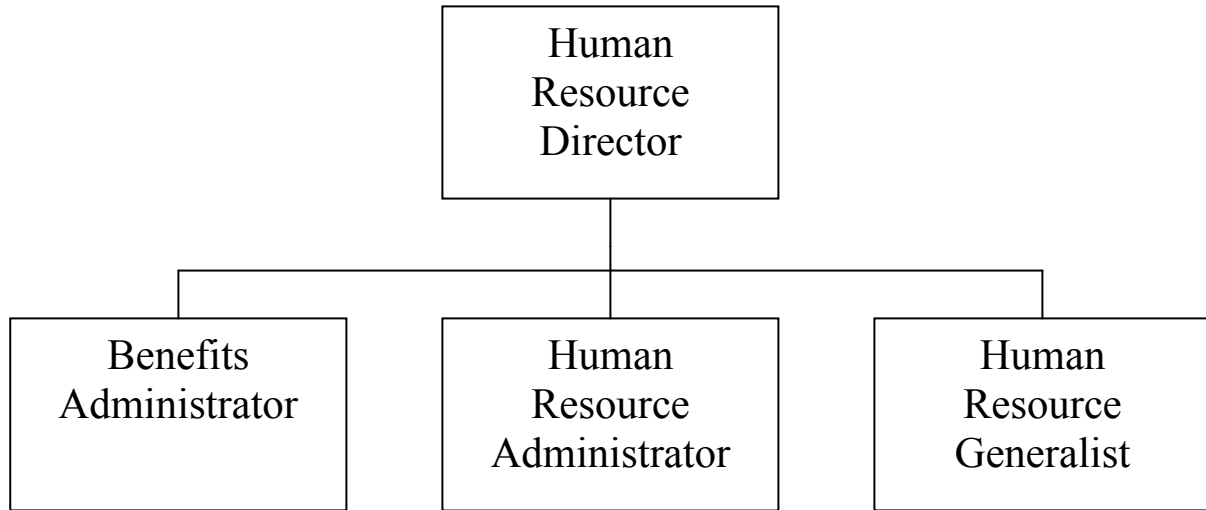
## GOALS:

- Monitor legislation of interest in 2009 Session of General Assembly and participate as necessary in legislative activities in connection with legislation of interest.
- Follow up with appropriate departments regarding implementation of identity theft prevention policy.
- Complete sales of properties in currently pending tax sale cases; initiate next round of tax sale cases.
- Review and propose revisions to certain County policies, human resources and records management in particular.

## BUDGET SUMMARY:

	FY 2008 Actual	FY 2009 Approved Budget	FY 2009 Estimated Budget	<b>FY 2010 Adopted Budget</b>	Increase/Decrease FY 2009 App. To FY 2010	
					Amount	%
Costs:						
Personnel	82,110	174,997	186,269	<b>181,341</b>	6,344	3.63%
Operating	9,825	14,391	7,224	<b>12,230</b>	-2,161	-15.02%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>91,935</b>	<b>189,388</b>	<b>193,493</b>	<b>193,571</b>	4,183	2.21%
Revenue:						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	91,935	189,388	193,493	<b>193,571</b>	4,183	2.21%
<b>TOTAL</b>	<b>91,935</b>	<b>189,388</b>	<b>193,493</b>	<b>193,571</b>	4,183	2.21%
Full-time Positions	2	2	2	<b>2</b>	0	0.00%

# Human Resources



# HUMAN RESOURCES

## DESCRIPTION:

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

The Human Resources Department serves approximately 670 full-time and 200 part-time local government employees with recruitment, selection and retention plans, compensation and benefit programs, performance management, employee relations, policy development and interpretation, organizational development and compliance of employment law.

## GOALS:

- Prepare files for scanning into Document Imaging System.
- Work with Bright & Associates to develop and test the electronic leave and time tracking system.
- Implement the electronic leave and timekeeping system.
- Continue to streamline current human resource practices with customer support and automation, where appropriate.
- Continue to establish solid partnerships with all the departments leadership teams; consequently supporting them in achieving their business goals and objectives.

## PERFORMANCE INDICATORS:

	FY 2008 Actual	FY 2009 Budget	FY 2009 Budget
# and % of classified employees hired who complete probationary period	92 or 81%	85 or 100%	50 or 100%
# and % of employees given service awards	45 or 7%	80 or 12%	40 or 8%
% of exit interviews completed	80%	85%	80%
% of female employees in workforce	39%	40%	40%
# and % of grievances administered within the appropriate time frames as established by administrative policy	4 or 100%	0 or 100%	2 or 100%

## BUDGET SUMMARY:

	FY 2008 Actual	FY 2009 Approved Budget	FY 2009 Estimated Budget	FY 2010 Adopted Budget	Increase/Decrease FY 2009 App. To FY 2010 Amount	%
<b>Costs:</b>						
Personnel	283,671	297,606	297,224	<b>303,375</b>	5,769	1.94%
Operating	57,846	107,918	56,273	<b>53,631</b>	-54,287	-50.30%
Capital/Leases	3,351	4,800	40,115	<b>4,800</b>	0	0.00%
<b>TOTAL</b>	<b>344,868</b>	<b>410,324</b>	<b>393,612</b>	<b>361,806</b>	-48,518	-11.82%
<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	344,868	410,324	393,612	<b>361,806</b>	-48,518	-11.82%
<b>TOTAL</b>	<b>344,868</b>	<b>410,324</b>	<b>393,612</b>	<b>361,806</b>	-48,518	-11.82%
Full-time Positions	4	4	4	<b>4</b>	0	0.00%

# INDEPENDENT AUDITOR

**DESCRIPTION:**

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

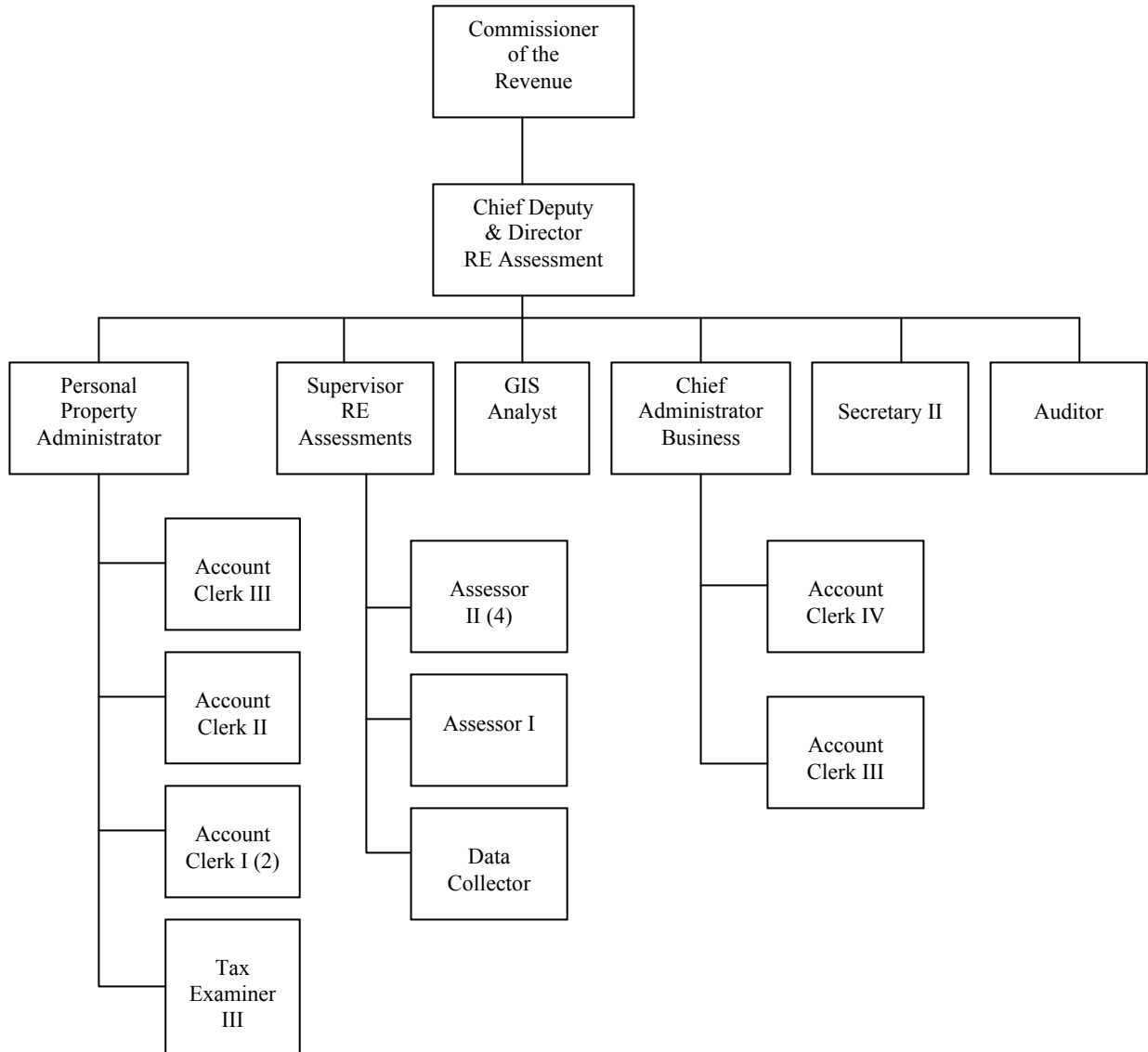
**GOALS:**

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

**BUDGET SUMMARY:**

	FY 2008 Actual	FY 2009 Approved Budget	FY 2009 Estimated Budget	<b>FY 2010 Adopted Budget</b>	Increase/Decrease FY 2009 App. To FY 2010	
					Amount	%
Costs:						
Personnel	0	0	0	<b>0</b>	0	0.00%
Operating	56,000	57,000	62,500	<b>62,500</b>	5,500	9.65%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>56,000</b>	<b>57,000</b>	<b>62,500</b>	<b>62,500</b>	5,500	9.65%
Revenue:						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	56,000	57,000	62,500	<b>62,500</b>	5,500	9.65%
<b>TOTAL</b>	<b>56,000</b>	<b>57,000</b>	<b>62,500</b>	<b>62,500</b>	5,500	9.65%
 Full-time Positions	 0	 0	 0	 <b>0</b>	 0	 0.00%

# Commissioner of the Revenue



# COMMISSIONER OF THE REVENUE

1209

**DESCRIPTION:**

The Commissioner of the Revenue office is divided into four sections: 1) the assessment of new construction to existing property and the following daily needs of mapping or detailing of all real estate in the county, including tax exempt property, tax relief for the elderly or permanently disabled program, the agricultural, horticultural or open space land use program and making any legal changes 2) the discovery, assessment and proration of all personal property in the county including the determination of and application of Personal Property Tax Relief from the state to qualified vehicles as well as the coding personal property items for use for reports and tax bill information, 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, and 4) the auditing division which ascertains compliance for equitable spread of the tax burden and monitors sales, communication and income taxes including filing of some income tax returns and all estimated state income tax payments for locality citizens. Several other functions included in the department's workload are bank franchise taxes, utility taxes, and the administration of all local tax assessments. Staff jobs will also include fair and equalized assessments of all taxable property in Frederick County; the recordation of all exempt properties both real and personal, and the continued search and auditing to achieve compliance with law and equity in spread of the tax base

Staff is compiling data regarding changes and areas of concern for any and all of nearly 46,000 parcels in the county and they completed a fair and accurate reassessment for January 1, 2009.

**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 2008 Actual	FY 2009 Budget	FY 2010 Budget
# of reassessment visits	45,312	46,000	26,000
# of supplemental bills issued	27,211	33,000	28,000
# of land use applications approved	2,358	2,370	2,350
# of tax relief applications approved	958	900	1,200
# of DMV transactions	39,897	45,000	42,000
# of State income taxes and estimates processed	2,085	8,000	1,600

**BUDGET SUMMARY**

	FY 2008 Actual	FY 2009 Approved Budget	FY 2009 Estimated Budget	<b>FY 2010 Adopted Budget</b>	Increase/Decrease FY 2009 App. To FY 2010	
					Amount	%
<b>Costs:</b>						
Personnel	1,082,318	1,114,239	1,131,349	<b>1,100,587</b>	-13,652	-1.23%
Operating	72,831	68,890	57,705	<b>58,557</b>	-10,333	-15.00%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>1,155,149</b>	<b>1,183,129</b>	<b>1,189,054</b>	<b>1,159,144</b>	-23,985	-2.03%
<b>Revenue:</b>						
Fees	9,638	3,800	10,764	<b>3,500</b>	-300	-7.89%
State/Federal	248,942	223,000	224,688	<b>224,400</b>	1,400	0.63%
Local	896,569	956,329	953,602	<b>931,244</b>	-25,085	-2.62%
<b>TOTAL</b>	<b>1,155,149</b>	<b>1,183,129</b>	<b>1,189,054</b>	<b>1,159,144</b>	-23,985	-2.03%
Full-time Positions	18	18	18	<b>17</b>	-1	-5.56%

# REASSESSMENT

## DESCRIPTION:

The office of reassessment is overseen by the Commissioner of the Revenue's office. The reassessment staff will determine fair and equalized assessments of all taxable real property in Frederick County. Besides assessment there is extended statistical analysis of each property, neighborhood, classes of construction, construction materials, out buildings, farm buildings, driveways, recreational features, commercial properties and industrial locations with improvements and all other building appurtenances. Staff will continue with the analysis of all market data on qualifying sales to arrive at fair and equitable values per square foot, building type and use, zoning, land topography, and any other item that would affect the assessment of real property. All sales need to be reviewed to determine that they meet the State of Virginia requirements as "good" sales for use in the market data study. Sales that are forced and not fair market sales cannot be used in the calculation under law. A fair market sale is defined as a sale by a willing seller under no constraints to sell to a willing buyer under no constraints to buy with both being arms length actions (unrelated by family or business dealings). Staff does mapping of both taxable and non-taxable properties; recording of real property transfers; sales, and boundary adjustments on the tax records in the Commissioner of the Revenues' office and these records are used by the Reassessment Division in their assessment practice. Records are maintained for all taxes and programs by the department for up to six years as required by state law. The reassessment staff is compiling data regarding changes and areas of concern for any and all of nearly 46,000 parcels in the county and completed a fair and accurate reassessment for January 1, 2009.

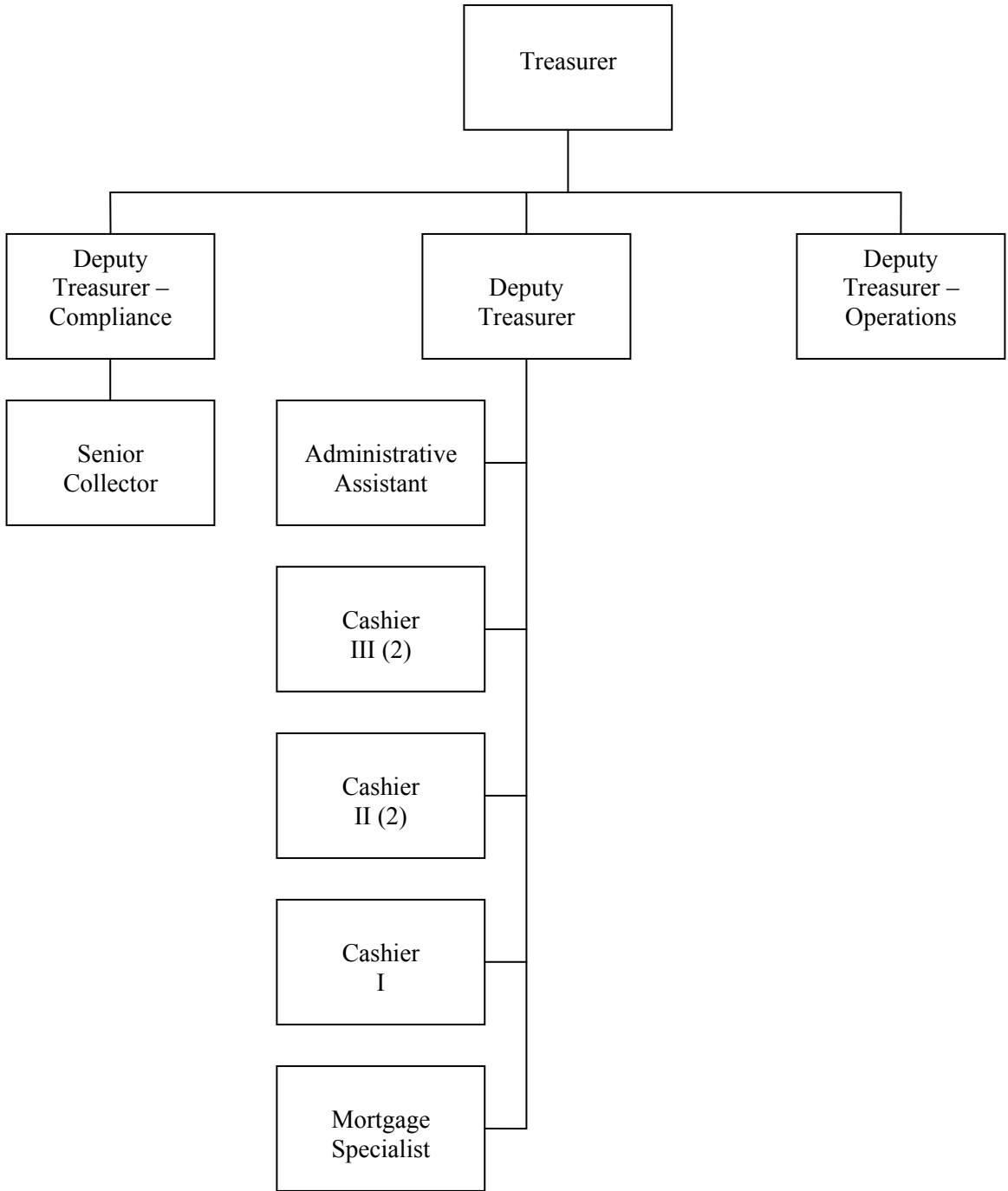
## GOALS:

- 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.

## BUDGET SUMMARY:

	FY 2008 Actual	FY 2009 Approved Budget	FY 2009 Estimated Budget	<b>FY 2010 Adopted Budget</b>	Increase/Decrease FY 2009 App. To FY 2010	
					Amount	%
Costs:						
Personnel	161,880	226,637	203,587	<b>225,181</b>	-1,456	-0.64%
Operating	20,930	44,175	25,788	<b>36,699</b>	-7,476	-16.92%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>182,810</b>	<b>270,812</b>	<b>229,375</b>	<b>261,880</b>	<b>-8,932</b>	<b>-3.30%</b>
Revenue:						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	182,810	270,812	229,375	<b>261,880</b>	-8,932	-3.30%
<b>TOTAL</b>	<b>182,810</b>	<b>270,812</b>	<b>229,375</b>	<b>261,880</b>	<b>-8,932</b>	<b>-3.30%</b>
Full-time Positions	4	4	4	<b>4</b>	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, personal property, license taxes, local vehicle licenses, permit fees, state income tax, state estimated tax and Court, Sheriff and Clerk Fees.

The Treasurer's Office processes more than 300,000 transactions yearly, the most significant being the billing and collection of real estate and personal property taxes. Citizens may use debit and credit cards for the payment of taxes and other charges. Citizens may also use e-check for the payment of taxes on the internet. The TAXPAY program is now available on the internet for the pre-payment of taxes that will be debited directly from the citizen's account.

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

## GOALS:

- Provide taxpayers with courteous and professional service.
- Continue the implementation of permanent decals.
- Explore implementation of DMV Select-DMV Customer Service Center.
- Manage investments for the maximum return on available monies with secure, safe investments.
- Explore usage of kiosks for payment of taxes and other county information.
- Automate the sending of electronic bills and increase usage.
- Explore tax collections for the Department of Taxation; expand on the pilot program that Frederick County participated with Department of Taxation.

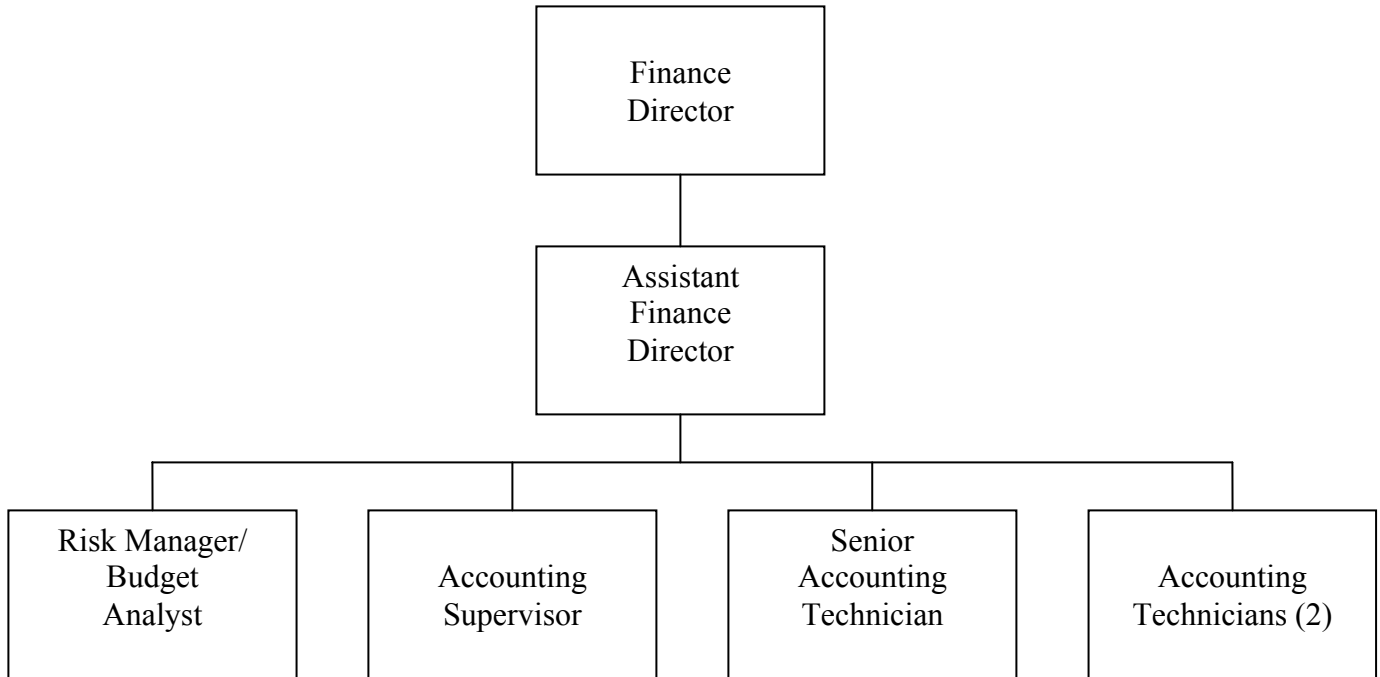
## PERFORMANCE INDICATORS:

	FY 2008 Actual	FY 2009 Budget	FY 2010 Budget
Personal Property transactions processed	237,677	339,338	239,000
Real Estate transactions processed	94,762	120,504	94,500
# of liens and distress warrants issued	1,133	1,750	1,300
Value of Internet transactions processed	\$3,039,653	\$2,119,310	\$3,500,000
# of delinquent notices issued	31,272	24,500	34,000
Personal Property & Real Estate five year billed vs. delinquent	1.19%	1.10%	1.13%

## BUDGET SUMMARY:

	FY 2008 Actual	FY 2009 Approved Budget	FY 2009 Estimated Budget	FY 2010 Adopted Budget	Increase/Decrease FY 2009 App. To FY 2010	
					Amount	%
Costs:						
Personnel	815,054	834,122	848,726	853,455	19,333	2.32%
Operating	217,768	343,750	188,621	318,600	-25,150	-7.32%
Capital/Leases	0	0	0	0	0	0.00%
<b>TOTAL</b>	<b>1,032,822</b>	<b>1,177,872</b>	<b>1,037,347</b>	<b>1,172,055</b>	<b>-5,817</b>	<b>-0.49%</b>
Revenue:						
Fees	105,145	185,000	259,512	185,000	0	0.00%
State/Federal	213,202	208,800	188,568	208,740	-60	-0.03%
Local	714,475	784,072	589,267	778,315	-5,757	-0.73%
<b>TOTAL</b>	<b>1,032,822</b>	<b>1,177,872</b>	<b>1,037,347</b>	<b>1,172,055</b>	<b>-5,817</b>	<b>-0.49%</b>
Full-time Positions	12	12	12	12	0	0.00%

# Finance



# FINANCE

**DESCRIPTION:**

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

**GOALS:**

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

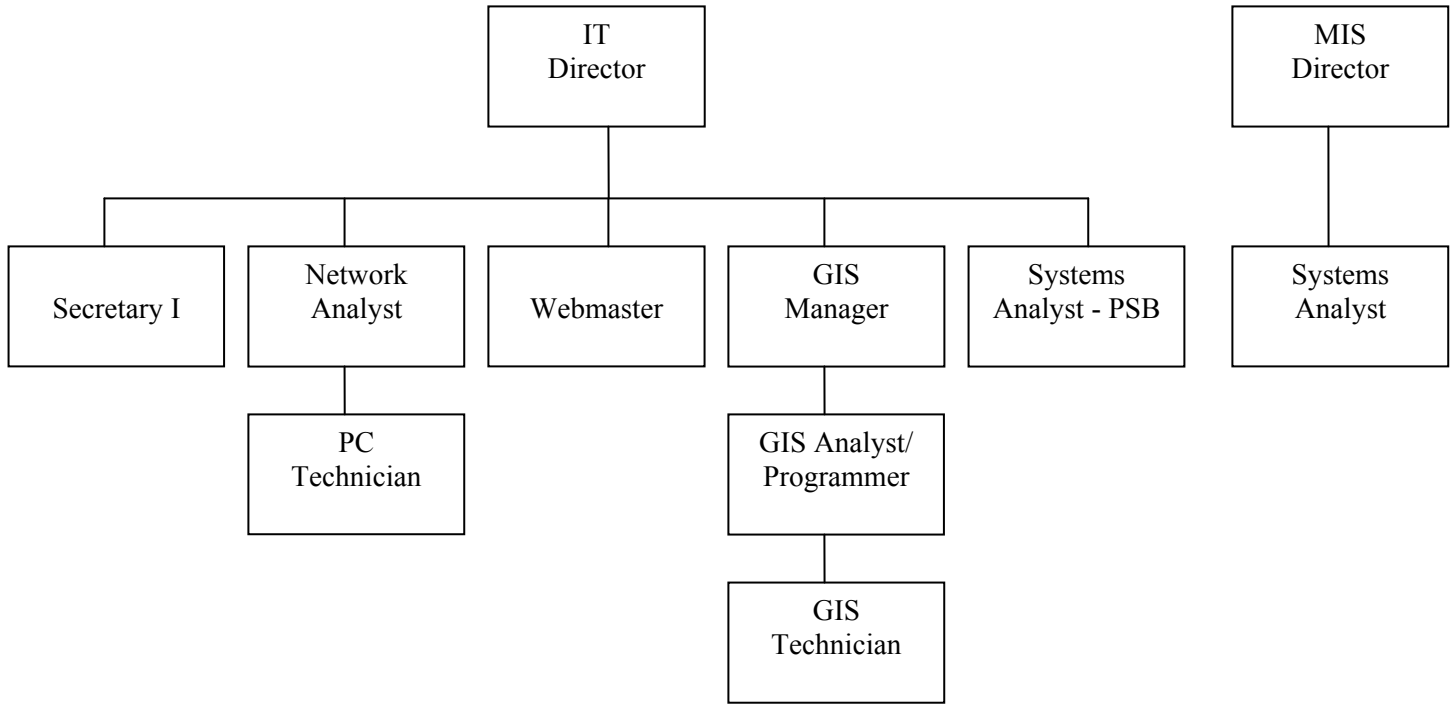
**PERFORMANCE INDICATORS:**

	FY 2008 Actual	FY 2009 Budget	FY 2010 Budget
Bids and RFP's processed	13	15	15
Purchase Orders processed	191	160	175
Annual volume of Purchase Orders processed	\$3,621,074	\$4,000,000	\$4,000,000
Worker's Compensation claims processed	48	30	40

**BUDGET SUMMARY:**

	FY 2008 Actual	FY 2009 Approved Budget	FY 2009 Estimated Budget	<b>FY 2010 Adopted Budget</b>	Increase/Decrease FY 2009 App. To FY 2010	
					Amount	%
Costs:						
Personnel	591,909	606,778	621,541	<b>630,547</b>	23,769	3.92%
Operating	37,295	52,115	28,033	<b>44,298</b>	-7,817	-15.00%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>629,204</b>	<b>658,893</b>	<b>649,574</b>	<b>674,845</b>	15,952	2.42%
Revenue:						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	629,204	658,893	649,574	<b>674,845</b>	15,952	2.42%
<b>TOTAL</b>	<b>629,204</b>	<b>658,893</b>	<b>649,574</b>	<b>674,845</b>	15,952	2.42%
Full-time Positions	7	7	7	<b>7</b>	0	0.00%

# Information Technologies



# INFORMATION TECHNOLOGIES

1220

**DESCRIPTION:**

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

MIS is responsible for the county's I Series computer system. A close relationship between *Bright and Associates* and MIS provides recommendations on improving functionality. Additional capabilities are now available utilizing more advanced equipment to support online processing.

**GOALS:**

- Maximize Help Desk performance and to increase county staff use.
- Complete PC maintenance upgrades and put Active Directory into service throughout the Kent Street complex.
- Install Exchange Services and migrate E-Mail support from the School Board to County facilities.
- Establish an in-house mobile education and training center; to provide basic GIS training to county staff.
- Implement ArcGIS Server 9.3.
- Move more county hardware and software systems to Enterprise or volume procurement licensing.
- Expand current online services by giving citizens more options for online business and communication.
- Improve the LAN at Kent Street complex by replacing and upgrading hubs to Cisco switches.

**PERFORMANCE INDICATORS:**

	FY 2008 Actual	FY 2009 Budget	FY 2010 Budget
Average # of jobs per day	37	12	12
# of requests per day to correct in-house equipment problems	26	20	20
Average response time for in-house equipment problems	15 min. – 1 hour	30 minutes	30 minutes

**BUDGET SUMMARY:**

	FY 2008 Actual	FY 2009 Approved Budget	FY 2009 Estimated Budget	FY 2010 Adopted Budget	Increase/Decrease FY 2009 App. To FY 2010 Amount	%
Costs:						
Personnel	862,287	950,117	938,598	<b>905,519</b>	-44,598	-4.69%
Operating	201,423	210,589	162,083	<b>198,442</b>	-12,147	-5.77%
Capital/Leases	175,139	38,152	32,812	<b>22,160</b>	-15,992	-41.92%
<b>TOTAL</b>	<b>1,238,849</b>	<b>1,198,858</b>	<b>1,133,493</b>	<b>1,126,121</b>	<b>-72,737</b>	<b>-6.07%</b>
Revenue:						
Fees	5,163	1,500	3,816	<b>3,986</b>	2,486	165.73%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	1,233,686	1,197,358	1,129,677	<b>1,122,135</b>	-75,223	-6.28%
<b>TOTAL</b>	<b>1,238,849</b>	<b>1,198,858</b>	<b>1,133,493</b>	<b>1,126,121</b>	<b>-72,737</b>	<b>-6.07%</b>
 Full-time Positions	 11	 11	 11	 <b>11</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 2008 Actual	FY 2009 Approved Budget	FY 2009 Estimated Budget	<b>FY 2010 Adopted Budget</b>	Increase/Decrease FY 2009 App. To FY 2010	
					Amount	%
<b>Costs:</b>						
Personnel	-65,326	0	-18,064	<b>0</b>	0	0.00%
Operating	2,428,529	1,856,069	2,062,626	<b>1,706,363</b>	-149,706	-8.07%
Capital/Leases	450	600	450	<b>0</b>	-600	-100.00%
<b>TOTAL</b>	<b>2,363,653</b>	<b>1,856,669</b>	<b>2,045,012</b>	<b>1,706,363</b>	-150,306	-8.10%
<b>Revenue:</b>						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	5,000	5,000	5,000	<b>4,000</b>	-1,000	-20.00%
Local	2,358,653	1,851,669	2,040,012	<b>1,702,363</b>	-149,306	-8.06%
<b>TOTAL</b>	<b>2,363,653</b>	<b>1,856,669</b>	<b>2,045,012</b>	<b>1,706,363</b>	-150,306	-8.10%
 Full-time Positions	 0	 0	 0	 <b>0</b>	 0	 0.00%

# ELECTORAL BOARD

**DESCRIPTION:**

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

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

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

**GOALS:**

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

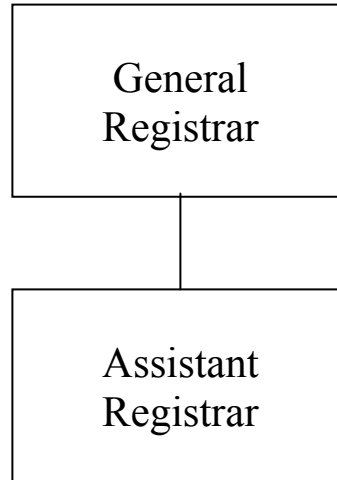
**DEPARTMENTAL ACCOMPLISHMENTS:**

- Conducted February 2008 Presidential Democratic and Republican Primaries.
- Prepared for November 2008 Presidential, US Senate and Congressional House of Representatives elections.
- Conducted May 2008 town elections for Middletown and Stephens City.

**BUDGET SUMMARY:**

	FY 2008 Actual	FY 2009 Approved Budget	FY 2009 Estimated Budget	<b>FY 2010 Adopted Budget</b>	Increase/Decrease FY 2009 App. To FY 2010	
					Amount	%
Costs:						
Personnel	57,468	36,774	41,910	<b>36,774</b>	0	0.00%
Operating	50,145	41,199	36,402	<b>34,785</b>	-6,414	-15.57%
Capital/Leases	1,470	1,560	6,877	<b>1,560</b>	0	0.00%
<b>TOTAL</b>	<b>109,083</b>	<b>79,533</b>	<b>85,189</b>	<b>73,119</b>	-6,414	-8.06%
Revenue:						
Fees	0	0	2,198	<b>5,000</b>	5,000	100.00%
State/Federal	12,330	11,532	10,379	<b>9,802</b>	-1,730	-15.00%
Local	96,753	68,001	72,612	<b>58,317</b>	-9,684	-14.24%
<b>TOTAL</b>	<b>109,083</b>	<b>79,533</b>	<b>85,189</b>	<b>73,119</b>	-6,414	-8.06%
 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 46,000 registered voters in Frederick County. In the past year, over 3,500 citizens were added to the voter rolls and an additional 2,900 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. Frederick County was the first county within Virginia to obtain an exemption from Section 5 "preclearance" requirements of the Voting Rights Act (VRA). The county was recognized in 1999 as the first county in the nation to be granted a "bailout" from this oversight requirement. This exemption provides greater freedom in enacting changes to the county's voting issues, while still maintaining its proven record of fair and honest election practices. This office is responsible for all in-person absentee balloting and for issuing, processing and properly accounting for all mailed absentee ballots. The Registrar also provides administrative support to the Electoral Board and assists in the training of election officials.

**GOALS:**

- Comply with the National Voter Registration Act and Virginia Constitution, in relation to voter registration.
- Expand voter registration opportunities throughout the county.
- Increase registered voter rolls to 47,000.
- Improve Internet web site to be more interactive and informative to the public.
- Conduct General, Special and Primary Elections, as called.
- Continue education of Registrar, Assistant Registrar and Electoral Board in all voting matters and procedures.

**PERFORMANCE INDICATORS:**

	FY 2008 Actual	FY 2009 Budget	FY 2010 Budget
# of address and name changes processed	10,843	9,000	6,500
% of eligible population registered	80%	80%	80%

**BUDGET SUMMARY:**

	FY 2008 Actual	FY 2009 Approved Budget	FY 2009 Estimated Budget	FY 2010 Adopted Budget	Increase/Decrease FY 2009 App. To FY 2010	
				Amount		%
Costs:						
Personnel	128,901	136,115	135,404	136,887	772	0.57%
Operating	11,607	15,080	12,128	12,584	-2,496	-16.55%
Capital/Leases	1,470	1,560	1,524	1,560	0	0.00%
<b>TOTAL</b>	141,978	152,755	149,056	151,031	-1,724	-1.13%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	50,714	52,220	46,998	44,387	-7,833	-15.00%
Local	91,264	100,535	102,058	106,644	6,109	6.08%
<b>TOTAL</b>	141,978	152,755	149,056	151,031	-1,724	-1.13%
Full-time Positions	2	2	2	2	0	0.00%

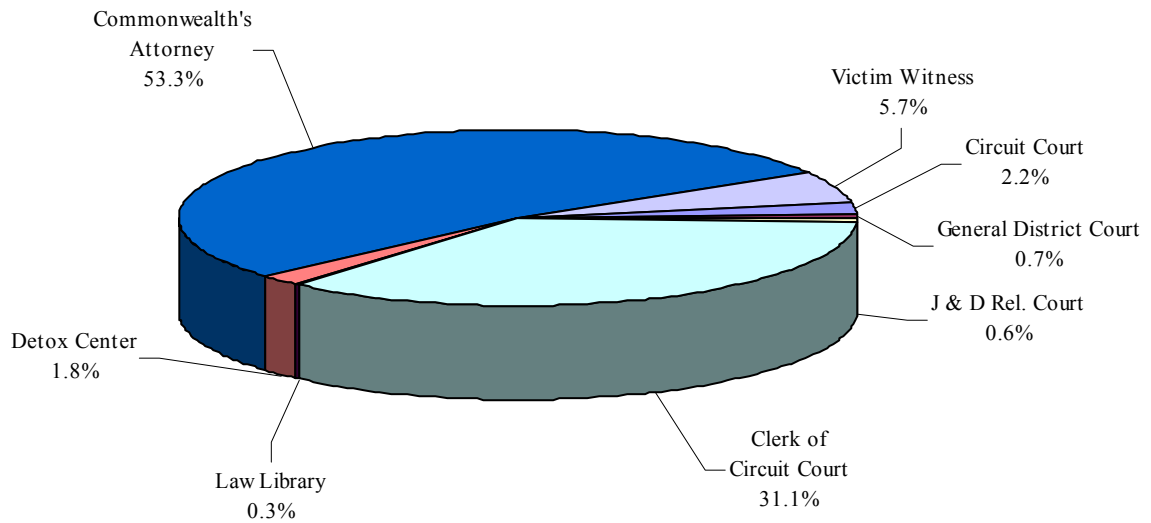
# Judicial Administration



Winchester-Frederick County Judicial Center  
Winchester, Virginia

## Judicial Administration

	2008 Actual	2009 Budget	2010 Adopted Budget	Increase (Decrease) FY 2009 to FY 2010	
				Amount	%
Circuit Court	\$50,122	\$48,300	<b>\$48,300</b>	\$ 0	0.00%
General District Court	5,727	10,847	<b>15,752</b>	4,905	45.22%
Juv. & Domestic Rel. Court	10,254	16,350	<b>13,750</b>	-2,600	-15.90%
Clerk of the Circuit Court	686,244	872,426	<b>784,854</b>	-87,572	-10.04%
Law Library	12,438	7,200	<b>7,200</b>	0	0.00%
Detox Center	45,780	48,100	<b>40,885</b>	-7,215	-15.00%
Commonwealth's Attorney	1,224,457	1,241,801	<b>1,182,091</b>	-59,710	-4.81%
Victim Witness Program	115,960	125,615	<b>126,726</b>	1,111	0.88%
<b>JUDICIAL ADMINSTRATION</b>	<b>\$2,150,982</b>	<b>\$2,370,639</b>	<b>\$2,219,558</b>	<b>-\$151,081</b>	<b>-6.37%</b>



# CIRCUIT COURT

**DESCRIPTION:**

Frederick County is in the Twenty-sixth Judicial Circuit of Virginia. This Court of Record exercises both original and appellate jurisdiction in all criminal and civil cases. This court has appellate jurisdiction in criminal as well as civil cases when such appeal is authorized by law from the lower courts. Circuit Courts have original jurisdiction over indictments for felonies and over "presentments, information and indictments of misdemeanors," (Code of Virginia). These courts have exclusive original jurisdiction over civil cases where the amount of money involved exceeds \$5,000, (Code of Virginia). Cases appealed from this court are considered by the Supreme Court of Virginia. The Twenty-sixth Circuit has four terms each year.

**GOALS:**

- Administer justice fairly, according to existing laws.

**BUDGET SUMMARY:**

	FY 2008 Actual	FY 2009 Approved Budget	FY 2009 Estimated Budget	<b>FY 2010 Adopted Budget</b>	Increase/Decrease FY 2009 App. To FY 2010	
					Amount	%
Costs:						
Personnel	0	0	0	<b>0</b>	0	0.00%
Operating	50,122	48,300	52,701	<b>48,300</b>	0	0.00%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>50,122</b>	<b>48,300</b>	<b>52,701</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	50,122	48,300	52,701	<b>48,300</b>	0	0.00%
<b>TOTAL</b>	<b>50,122</b>	<b>48,300</b>	<b>52,701</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. Case management is also available on the court's website. Attorneys and the public can access case information from a personal computer.

## GOALS:

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

## BUDGET SUMMARY:

	FY 2008 Actual	FY 2009 Approved Budget	FY 2009 Estimated Budget	<b>FY 2010 Adopted Budget</b>	Increase/Decrease FY 2009 App. To FY 2010	
					Amount	%
<b>Costs:</b>						
Personnel	0	245	2,855	<b>7,000</b>	6,755	2757.14%
Operating	3,087	6,102	2,332	<b>4,252</b>	-1,850	-30.32%
Capital/Leases	2,640	4,500	2,256	<b>4,500</b>	0	0.00%
<b>TOTAL</b>	<b>5,727</b>	<b>10,847</b>	<b>7,443</b>	<b>15,752</b>	4,905	45.22%
<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	5,727	10,847	7,443	<b>15,752</b>	4,905	45.22%
<b>TOTAL</b>	<b>5,727</b>	<b>10,847</b>	<b>7,443</b>	<b>15,752</b>	4,905	45.22%
 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.

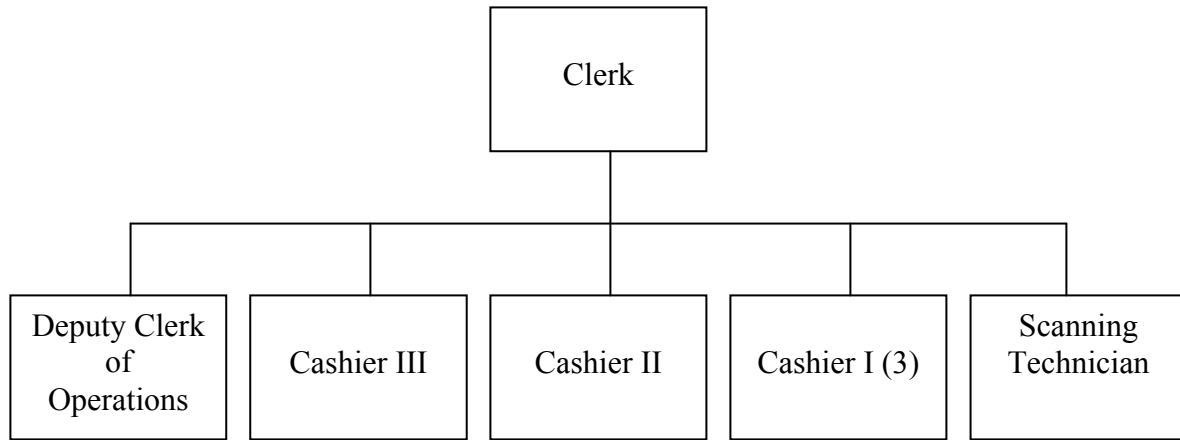
## GOALS:

- 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 2008 Actual	FY 2009 Approved Budget	FY 2009 Estimated Budget	<b>FY 2010 Adopted Budget</b>	Increase/Decrease FY 2009 App. To FY 2010	
					Amount	%
<b>Costs:</b>						
Personnel	0	1,500	156	<b>0</b>	-1,500	-100.00%
Operating	5,279	9,350	2,514	<b>8,250</b>	-1,100	-11.76%
Capital/Leases	4,975	5,500	4,560	<b>5,500</b>	0	0.00%
<b>TOTAL</b>	<b>10,254</b>	<b>16,350</b>	<b>7,230</b>	<b>13,750</b>	<b>-2,600</b>	<b>-15.90%</b>
<b>Revenue:</b>						
Fees	220	1,000	100	<b>1,000</b>	0	0.00%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	10,034	15,350	7,130	<b>12,750</b>	-2,600	-16.94%
<b>TOTAL</b>	<b>10,254</b>	<b>16,350</b>	<b>7,230</b>	<b>13,750</b>	<b>-2,600</b>	<b>-15.90%</b>
Full-time Positions	0	0	0	<b>0</b>	0	0.00%

# Clerk of the Circuit Court



# CLERK OF THE CIRCUIT COURT

2106

## DESCRIPTION:

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

## GOALS:

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

## BUDGET SUMMARY:

	FY 2008 Actual	FY 2009 Approved Budget	FY 2009 Estimated Budget	FY 2010 Adopted Budget	Increase/Decrease FY 2009 App. To FY 2010	
					Amount	%
Costs:						
Personnel	541,896	579,579	535,977	<b>554,621</b>	-24,958	-4.31%
Operating	132,649	282,877	110,547	<b>220,233</b>	-62,644	-22.15%
Capital/Leases	11,699	10,000	7,116	<b>10,000</b>	0	0.00%
<b>TOTAL</b>	<b>686,244</b>	<b>872,456</b>	<b>653,640</b>	<b>784,854</b>	<b>-87,602</b>	<b>-10.04%</b>
Revenue:						
Fees	0	872,456	23,875	<b>15,382</b>	-857,074	-98.24%
State/Federal	532,338	0	329,609	<b>535,532</b>	535,532	100.00%
Local	153,906	0	300,156	<b>233,940</b>	233,940	100.00%
<b>TOTAL</b>	<b>686,244</b>	<b>872,456</b>	<b>653,640</b>	<b>784,854</b>	<b>-87,602</b>	<b>-10.04%</b>
Full-time Positions	9	9	8	<b>8</b>	-1	-11.11%



# 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 2008 Actual	FY 2009 Approved Budget	FY 2009 Estimated Budget	<b>FY 2010 Adopted Budget</b>	Increase/Decrease FY 2009 App. To FY 2010	
					Amount	%
<b>Costs:</b>						
Personnel	0	0	0	<b>0</b>	0	0.00%
Operating	12,438	7,200	6,216	<b>7,200</b>	0	0.00%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>12,438</b>	<b>7,200</b>	<b>6,216</b>	<b>7,200</b>	0	0.00%
<b>Revenue:</b>						
Fees	6,204	7,200	6,216	<b>7,200</b>	0	0.00%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	6,234	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>12,438</b>	<b>7,200</b>	<b>6,216</b>	<b>7,200</b>	0	0.00%
Full-time Positions	0	0	0	<b>0</b>	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.

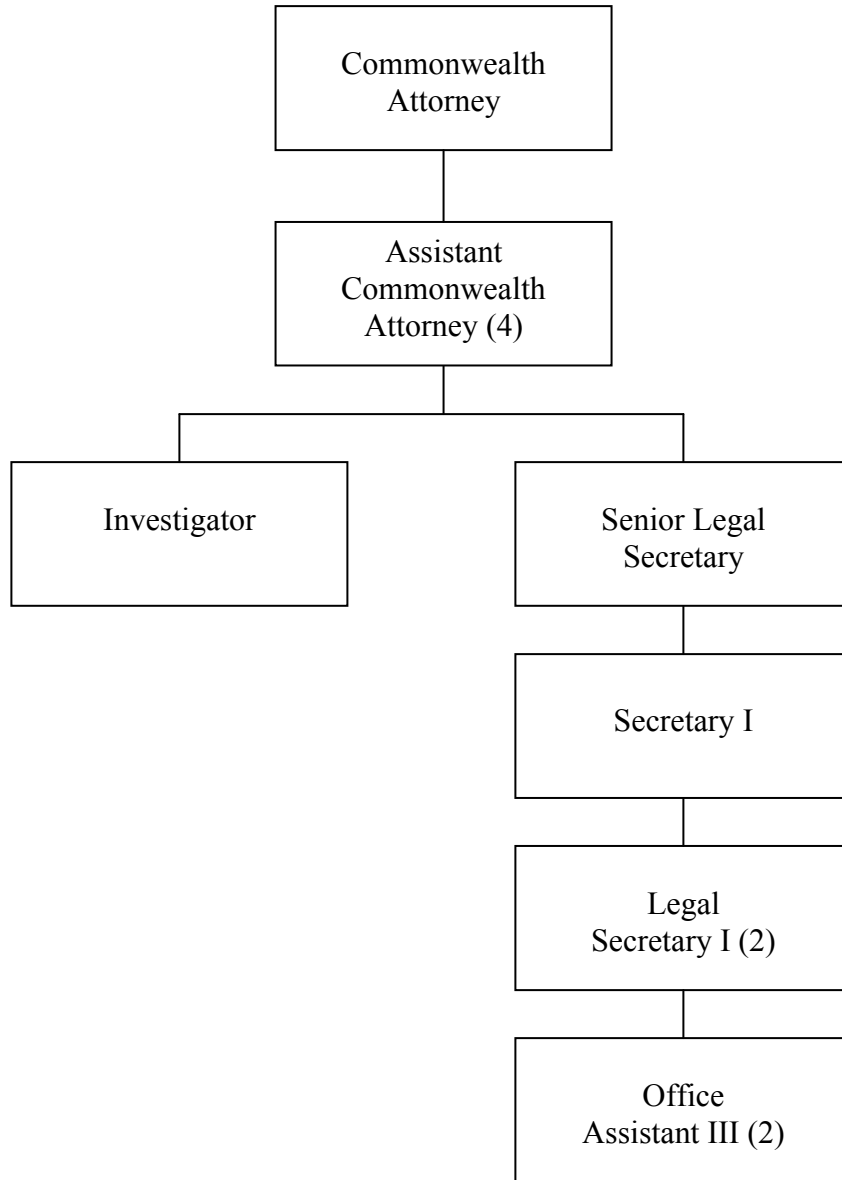
**GOALS:**

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

**BUDGET SUMMARY:**

	FY 2008 Actual	FY 2009 Approved Budget	FY 2009 Estimated Budget	<b>FY 2010 Adopted Budget</b>	Increase/Decrease FY 2009 App. To FY 2010	
					Amount	%
<b>Costs:</b>						
Personnel	0	0	0	<b>0</b>	0	0.00%
Operating	45,780	48,100	48,100	<b>40,885</b>	-7,215	-15.00%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>45,780</b>	<b>48,100</b>	<b>48,100</b>	<b>40,885</b>	-7,215	-15.00%
<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	45,780	48,100	48,100	<b>40,885</b>	-7,215	-15.00%
<b>TOTAL</b>	<b>45,780</b>	<b>48,100</b>	<b>48,100</b>	<b>40,885</b>	-7,215	-15.00%
Full-time Positions	0	0	0	<b>0</b>	0	0.00%

# Commonwealth Attorney



# COMMONWEALTH'S ATTORNEY

2201

## DESCRIPTION:

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

## GOALS:

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

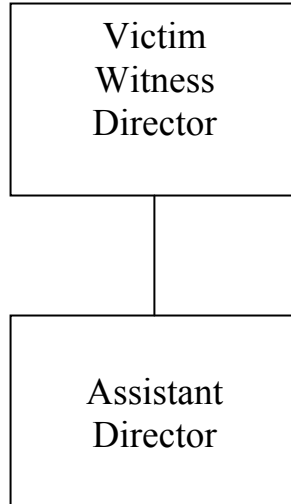
## PERFORMANCE INDICATORS:

	FY 2008 Actual	FY 2009 Budget	FY 2010 Budget
Caseload Circuit Court	1,413	2,284	1,500
Caseload General District Court	18,924	32,222	19,000
Caseload Juvenile & Domestic Relations Court	2,100	6,250	2,200

## BUDGET SUMMARY:

	FY 2008 Actual	FY 2009 Approved Budget	FY 2009 Estimated Budget	FY 2010 Adopted Budget	Increase/Decrease FY 2009 App. To FY 2010	
					Amount	%
Costs:						
Personnel	1,160,932	1,167,766	1,092,714	<b>1,119,161</b>	-48,605	-4.16%
Operating	59,904	70,255	26,802	<b>59,150</b>	-11,105	-15.81%
Capital/Leases	3,621	3,780	2,448	<b>3,780</b>	0	0.00%
<b>TOTAL</b>	<b>1,224,457</b>	<b>1,241,801</b>	<b>1,121,964</b>	<b>1,182,091</b>	<b>-59,710</b>	<b>-4.81%</b>
Revenue:						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	441,685	405,000	401,184	<b>405,000</b>	0	0.00%
Local	782,772	836,801	720,780	<b>777,091</b>	-59,710	-7.14%
<b>TOTAL</b>	<b>1,224,457</b>	<b>1,241,801</b>	<b>1,121,964</b>	<b>1,182,091</b>	<b>-59,710</b>	<b>-4.81%</b>
Full-time Positions	13	13	12	<b>12</b>	-1	-7.69%

# 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 2008 Actual	FY 2009 Approved Budget	FY 2009 Estimated Budget	<b>FY 2010 Adopted Budget</b>	Increase/Decrease FY 2009 App. To FY 2010	
					Amount	%
Costs:						
Personnel	106,650	115,690	99,906	<b>117,921</b>	2,231	1.93%
Operating	9,310	9,925	4,144	<b>8,805</b>	-1,120	-11.28%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>115,960</b>	<b>125,615</b>	<b>104,050</b>	<b>126,726</b>	1,111	0.88%
Revenue:						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	90,766	114,853	93,645	<b>114,853</b>	0	0.00%
Local	25,194	10,762	10,405	<b>11,873</b>	1,111	10.32%
<b>TOTAL</b>	<b>115,960</b>	<b>125,615</b>	<b>104,050</b>	<b>126,726</b>	1,111	0.88%
Full-time Positions	2	2	2	<b>2</b>	0	0.00%

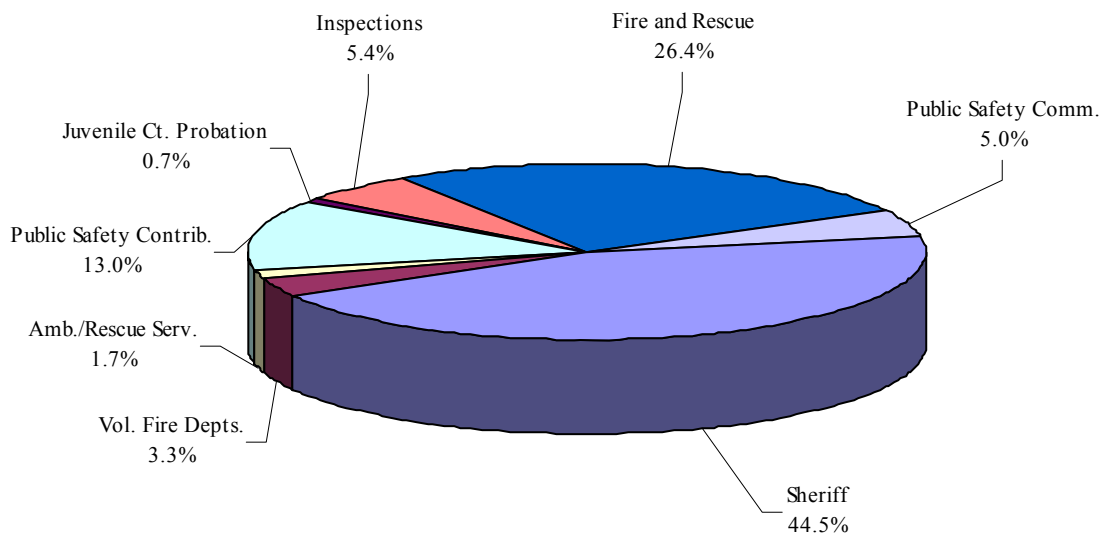
# Public Safety



Frederick County Public Safety Center  
Winchester, Virginia  
Opened 2007

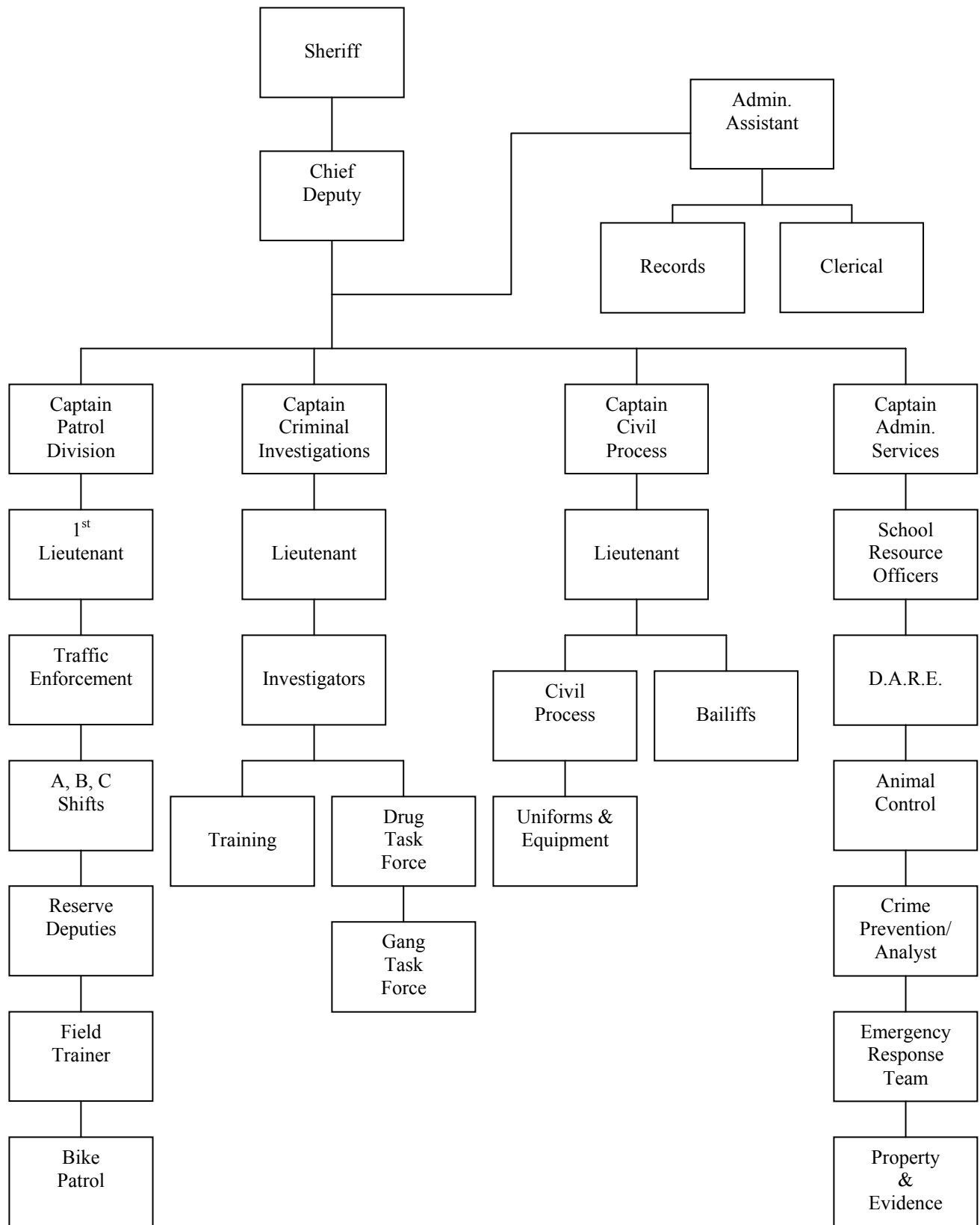
## Public Safety

	2008 Actual	2009 Budget	2010 Adopted Budget	Increase (Decrease) FY 2009 to FY 2010	
				Amount	%
Sheriff	\$10,796,966	\$10,276,611	<b>\$10,287,939</b>	\$11,328	0.11%
Volunteer Fire Departments	813,272	888,354	<b>755,955</b>	-132,399	-14.90%
Ambulance & Rescue Service	465,040	450,188	<b>382,659</b>	-67,529	-15.00%
Public Safety Contributions	2,881,509	3,180,081	<b>3,009,557</b>	-170,524	-5.36%
Juvenile Court Probation	172,220	184,206	<b>172,200</b>	-12,006	-6.52%
Inspections	1,465,818	1,457,728	<b>1,244,517</b>	-213,211	-14.63%
Medical Examiner - Coroner	240	0	<b>0</b>	0	0.00%
Fire and Rescue	6,141,115	6,284,898	<b>6,103,026</b>	-181,872	-2.89%
Public Safety Communications	1,221,000	1,330,408	<b>1,162,833</b>	-167,575	-12.60%
<b>PUBLIC SAFETY</b>	<b>\$23,957,180</b>	<b>\$24,052,474</b>	<b>\$23,118,686</b>	<b>-\$933,788</b>	<b>-3.88%</b>





# Sheriff



# SHERIFF

## DESCRIPTION:

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

## GOALS:

- Reduce teen driving accidents, DUI's, and traffic infractions by implementing the "Class Action Program and Safe Driving Programs" in the county high schools.
- Enhance law enforcement and community relations through deputies performing civic duties such as child fingerprinting, Sheriff's Kids Camp, the D.A.R.E. Program, gang awareness seminars, Neighborhood Watch meetings, and updating the Frederick County Sheriff's Office website.
- Maintain the Virginia Law Enforcement Accreditation standards set forth for review every four years.
- Build a better understanding of minority cultures and issues by training deputies in cultural diversity.
- Increase crime prevention activities in the community.

## PERFORMANCE INDICATORS:

	FY 2006 Actual	FY 2007 Actual	FY 2008 Actual
Law Enforcement Calls for Service	55,872	62,773	67,593
# of Warrants Served	4,441	4,423	4,806
# of Criminal Arrests	3,123	3,494	3,766
# of Citations Issued	4,107	6,224	7,883
# of Cases Reported	4,302	4,910	5,591
# of Civil Papers Served	18,410	19,669	20,962

## BUDGET SUMMARY:

	FY 2008 Actual	FY 2009 Approved Budget	FY 2009 Estimated Budget	FY 2010 Adopted Budget	Increase/Decrease FY 2009 App. To FY 2010	
					Amount	%
<b>Costs:</b>						
Personnel	8,797,455	8,878,861	9,327,321	<b>9,019,360</b>	140,499	1.58%
Operating	1,285,579	1,377,440	1,038,393	<b>1,248,269</b>	-129,171	-9.38%
Capital/Leases	713,932	20,310	536,291	<b>20,310</b>	0	0.00%
<b>TOTAL</b>	<b>10,796,966</b>	<b>10,276,611</b>	<b>10,902,005</b>	<b>10,287,939</b>	11,328	0.11%
<b>Revenue:</b>						
Fees	514,501	388,077	643,450	<b>593,660</b>	205,583	52.97%
State/Federal	2,708,329	2,845,400	2,955,174	<b>3,502,642</b>	657,242	23.10%
Local	7,574,136	7,043,134	7,303,381	<b>6,191,637</b>	-851,497	-12.09%
<b>TOTAL</b>	<b>10,796,966</b>	<b>10,276,611</b>	<b>10,902,005</b>	<b>10,287,939</b>	11,328	0.11%
Full-time Positions	126.5	126.5	128.5	<b>125.5</b>	-1	-0.79%

# VOLUNTEER FIRE DEPARTMENTS

3202

## DESCRIPTION:

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

## GOALS:

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

## BUDGET SUMMARY:

	FY 2008 Actual	FY 2009 Approved Budget	FY 2009 Estimated Budget	FY 2010 Adopted Budget	Increase/Decrease FY 2009 App. To FY 2010	
					Amount	%
Costs:						
Personnel	26,761	31,423	27,564	<b>27,564</b>	-3,859	-12.28%
Operating	786,511	856,931	904,676	<b>749,147</b>	-107,784	-12.58%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>813,272</b>	<b>888,354</b>	<b>932,240</b>	<b>776,711</b>	-111,643	-12.57%
Revenue:						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	150,384	175,927	155,246	<b>138,373</b>	-37,554	-21.35%
Local	662,888	712,427	776,994	<b>638,338</b>	-74,089	-10.40%
<b>TOTAL</b>	<b>813,272</b>	<b>888,354</b>	<b>932,240</b>	<b>776,711</b>	-111,643	-12.57%
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 2008 Actual	FY 2009 Approved Budget	FY 2009 Estimated Budget	FY 2010 Adopted Budget	Increase/Decrease FY 2009 App. To FY 2010	
					Amount	%
<b>Costs:</b>						
Personnel	0	0	0	0	0	0.00%
Operating	465,040	450,188	442,688	393,043	-57,145	-12.69%
Capital/Leases	0	0	0	0	0	0.00%
<b>TOTAL</b>	<b>465,040</b>	<b>450,188</b>	<b>442,688</b>	<b>393,043</b>	<b>-57,145</b>	<b>-12.69%</b>
<b>Revenue:</b>						
Fees	0	0	0	0	0	0.00%
State/Federal	118,576	69,224	69,224	69,224	0	0.00%
Local	346,464	380,964	373,464	323,819	-57,145	-15.00%
<b>TOTAL</b>	<b>465,040</b>	<b>450,188</b>	<b>442,688</b>	<b>393,043</b>	<b>-57,145</b>	<b>-12.69%</b>
 Full-time Positions	 0	 0	 0	 0	 0	 0.00%

# PUBLIC SAFETY CONTRIBUTIONS

3301

## DESCRIPTION:

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

These allocations were previously within the General Government Administration section but have been moved to the Public Safety section for more accurate accountability.

## GOALS:

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

## BUDGET SUMMARY:

	FY 2008 Actual	FY 2009 Approved Budget	FY 2009 Estimated Budget	<b>FY 2010 Adopted Budget</b>	Increase/Decrease FY 2009 App. To FY 2010	
					Amount	%
Costs:						
Personnel	0	0	0	<b>0</b>	0	0.00%
Operating	2,881,509	3,180,081	3,129,136	<b>3,009,557</b>	-170,524	-5.36%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>2,881,509</b>	<b>3,180,081</b>	<b>3,129,136</b>	<b>3,009,557</b>	<b>-170,524</b>	<b>-5.36%</b>
Revenue:						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	2,881,509	3,180,081	3,129,136	<b>3,009,557</b>	-170,524	-5.36%
<b>TOTAL</b>	<b>2,881,509</b>	<b>3,180,081</b>	<b>3,129,136</b>	<b>3,009,557</b>	<b>-170,524</b>	<b>-5.36%</b>
Full-time Positions	0	0	0	<b>0</b>	0	0.00%

# Juvenile Court Probation

Intensive  
Supervision  
Officer (2)

# JUVENILE COURT PROBATION

3303

## DESCRIPTION:

The 26th District Court Service Unit is part of Virginia's Department of Juvenile Justice. The 26<sup>th</sup> District serves eight localities with six offices in Winchester, Berryville, Front Royal, Woodstock, Luray, and Harrisonburg. Intake services include child custody, visitation, support, juvenile delinquency, adult protective orders, child abuse and neglect filed by protective service workers, children in need of services and children in need of supervision. The intake officer has the authority to receive, review, and process complaints and decides whether probable cause exists, to handle the case normally, file the petition and if the child is in custody, to release the child to their parent or issue a detention order. This office also provides probation supervision and parole supervision. Virginia juvenile probation strives to achieve a balanced approach by focusing on the principles of community protection, accountability, and competency development. The probation officer will develop an individualized supervision plan for each probationer based on their risk assessment and other factors. Parole services are provided to assist in the transition back to the community. Parole officers are assigned to offenders to provide case management services, broker appropriate transitional services, and monitor the offender's adjustment to the community.

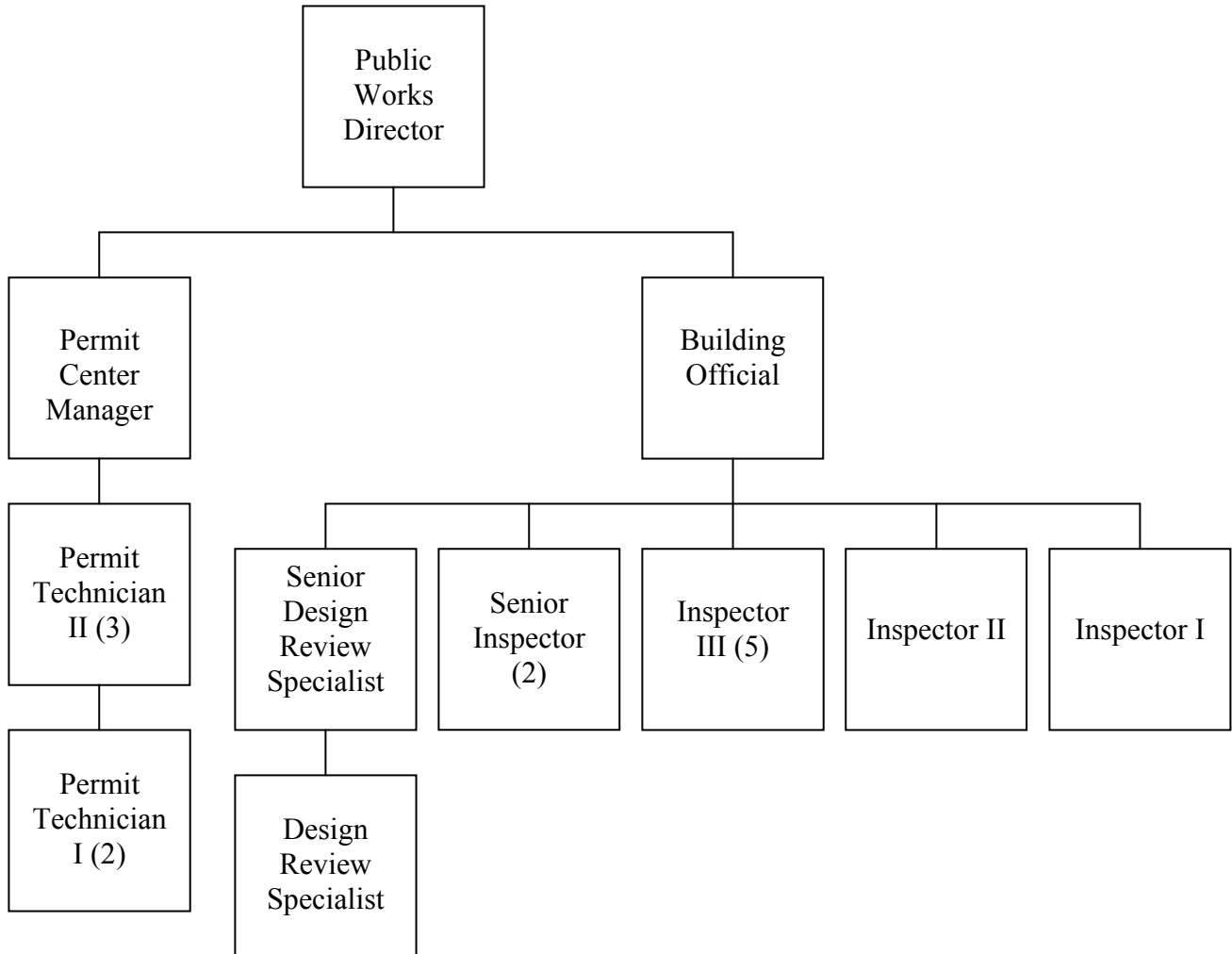
## GOALS:

- 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 2008 Actual	FY 2009 Approved Budget	FY 2009 Estimated Budget	<b>FY 2010 Adopted Budget</b>	Increase/Decrease FY 2009 App. To FY 2010	
					Amount	%
Costs:						
Personnel	93,647	110,403	96,291	<b>110,404</b>	1	0.00%
Operating	78,573	73,803	56,815	<b>61,796</b>	-12,007	-16.27%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>172,220</b>	<b>184,206</b>	<b>153,106</b>	<b>172,200</b>	-12,006	-6.52%
Revenue:						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	172,220	174,896	153,106	<b>167,598</b>	-7,298	-4.17%
Local	0	9,310	0	<b>4,602</b>	-4,708	-50.57%
<b>TOTAL</b>	<b>172,220</b>	<b>184,206</b>	<b>153,106</b>	<b>172,200</b>	-12,006	-6.52%
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, and electrical and the enforcement of the provisions of the property maintenance code on existing structures. During FY 07/08, the Inspections Department performed 23,307 inspections and issued 5,690 permits.

## GOALS:

- Train new staff members and utilize part-time help to offset increased work load and to decrease the inspection response time.
- Train and certify staff on Property Maintenance Inspections due to changes in Chapter 54 of the Frederick County Maintenance Code.
- Complete automated scheduling system.
- Expand on systems for wireless connection of handheld units and capabilities to download information from remote locations.
- Install scanning of documents with storage including plan storage.

## PERFORMANCE INDICATORS:

	FY 2008 Actual	FY 2009 Budget	FY 2010 Budget
# of Permits Issued	5,690	7,000	
# of Inspections Performed	23,307	28,000	

## BUDGET SUMMARY:

	FY 2008 Actual	FY 2009 Approved Budget	FY 2009 Estimated Budget	FY 2010 Adopted Budget	Increase/Decrease FY 2009 App. To FY 2010	
					Amount	%
Costs:						
Personnel	1,344,807	1,346,211	1,254,422	<b>1,151,551</b>	-194,660	-14.46%
Operating	93,312	111,517	61,801	<b>92,966</b>	-18,551	-16.64%
Capital/Leases	27,699	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>1,465,818</b>	<b>1,457,728</b>	<b>1,316,223</b>	<b>1,244,517</b>	-213,211	-14.63%
Revenue:						
Fees	1,093,212	1,075,000	709,514	<b>725,000</b>	-350,000	-32.56%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	372,606	382,728	606,709	<b>519,517</b>	136,789	35.74%
<b>TOTAL</b>	<b>1,465,818</b>	<b>1,457,728</b>	<b>1,316,223</b>	<b>1,244,517</b>	-213,211	-14.63%
 Full-time Positions	 22	 21	 19	 <b>18</b>	 -3	 -14.29%

# MEDICAL EXAMINER

3503

## DESCRIPTION:

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

For FY 2009, this expense has been included in the Sheriff's Office budget.

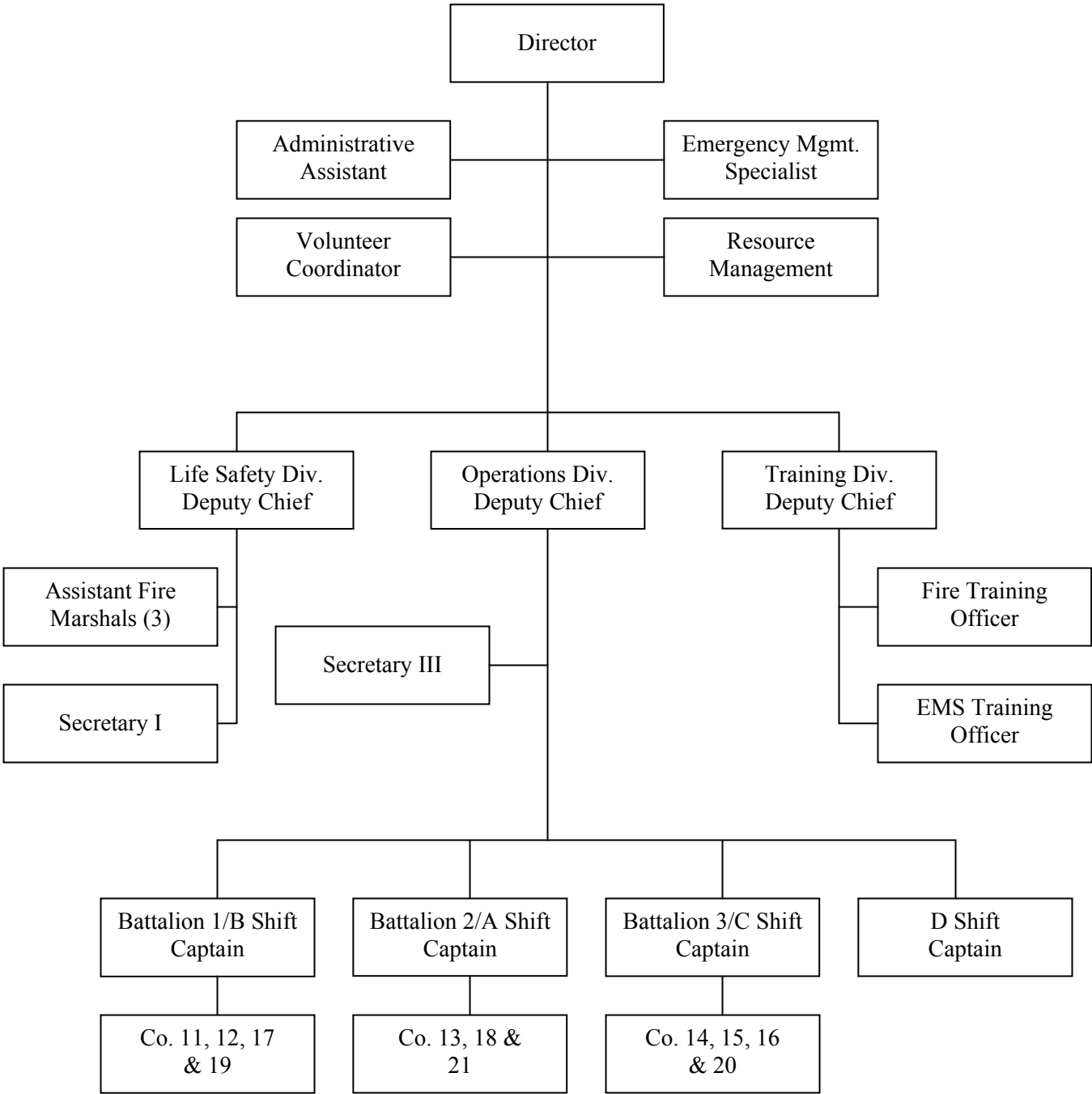
## GOALS:

- Provide accurate payment to Coroners.

## BUDGET SUMMARY:

	FY 2008 Actual	FY 2009 Approved Budget	FY 2009 Estimated Budget	<b>FY 2010 Adopted Budget</b>	Increase/Decrease FY 2009 App. To FY 2010	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	240	0	0	0	0	0.00%
Capital/Leases	0	0	0	0	0	0.00%
<b>TOTAL</b>	<b>240</b>	<b>0</b>	<b>0</b>	<b>0</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	240	0	0	0	0	0.00%
<b>TOTAL</b>	<b>240</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%

# Fire and Rescue



# FIRE AND RESCUE

3505

**DESCRIPTION:**

The Fire and Rescue Department consists of eleven volunteer fire and rescue companies operated by approximately 320 operational volunteer personnel, supported by 73 uniform career staff and four office staff. The agency coordinates with our volunteer companies to deliver firefighting and emergency medical services within Frederick County. Nine companies provide advanced life support emergency medical service at the cardiac/paramedic level, one provides advanced life support emergency medical service at the enhanced level and one provides basic life support level emergency medical services. The Fire and Rescue Department is divided into four Divisions. The Operations Division is responsible for emergency service delivery, hazardous materials and disaster response and mitigation, emergency services planning and coordinating the service delivery of the volunteer fire and rescue companies. The Life Safety Division provides fire prevention, fire investigation, fire protection system plans review and inspection and public education for the entire county. The Training Division provides planning, development and coordination of all training programs for both volunteer and career personnel for the entire county. The Emergency Management Division is responsible for disaster response and coordination, mitigation and recovery.

**GOALS:**

- In conjunction with the volunteer coordinator and each volunteer fire & rescue department, actively continue to recruit and retain fire and rescue volunteers from Frederick County.
- Provide a public education program for all citizens within Frederick County, especially children and the elderly.
- Complete Virginia Department of Emergency Management Region 2 Three Year Exercise Plan.
- Continue to work towards the establishment of standard operational procedures to be utilized countywide in conjunction with each volunteer fire and rescue company, the volunteer association and the career department.
- Continue the process to develop future fire & rescue stations within the Comprehensive Plan based on projected service demands and response times.
- Develop a Comprehensive GIS program within the Fire & Rescue Department to assist responders in all emergencies and provide response data necessary for future development of the fire and rescue system.
- Continue to develop the high school EMT and fire programs within the public school system curriculum to aid in the early development and recruitment of new personnel.

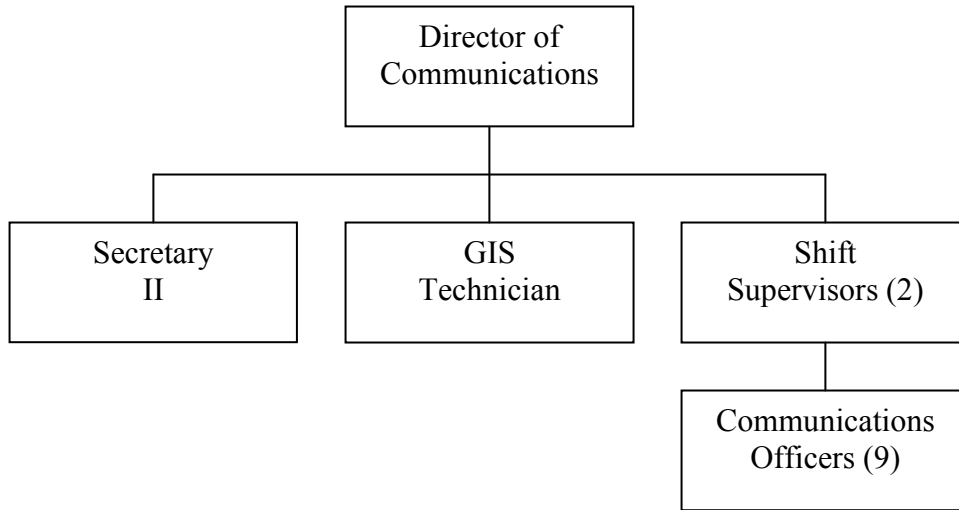
**PERFORMANCE INDICATORS:**

	FY 2008 Actual	FY 2009 Budget	FY 2010 Budget
Minorities/women hired	1	2	0
Fire related deaths – civilian	2	1	0
Fire related deaths – fire service	0	0	0
Percent fire protection plans processed in three days or less	34%	42%	45%

**BUDGET SUMMARY:**

	FY 2008 Actual	FY 2009 Approved Budget	FY 2009 Estimated Budget	<b>FY 2010 Adopted Budget</b>	Increase/Decrease	
					FY 2009 App. To FY 2010 Amount	%
Costs:						
Personnel	5,363,314	5,729,292	5,722,523	<b>5,616,319</b>	-112,973	-1.97%
Operating	703,487	544,728	307,110	<b>475,829</b>	-68,899	-12.65%
Capital/Leases	74,314	10,878	9,312	<b>10,878</b>	0	0.00%
<b>TOTAL</b>	<b>6,141,115</b>	<b>6,284,898</b>	<b>6,038,945</b>	<b>6,103,026</b>	-181,872	-2.89%
Revenue:						
Fees	11,496	29,950	10,966	<b>11,400</b>	-18,550	-61.94%
State/Federal	12,400	0	5,020	<b>0</b>	0	0.00%
Local	6,117,219	6,254,948	6,022,959	<b>6,091,626</b>	-163,322	-2.61%
<b>TOTAL</b>	<b>6,141,115</b>	<b>6,284,898</b>	<b>6,038,945</b>	<b>6,103,026</b>	-181,872	-2.89%
Full-time Positions	79.5	80.5	78.5	<b>76.5</b>	-4	-4.97%

# Public Safety Communications



# PUBLIC SAFETY COMMUNICATIONS

3506

## DESCRIPTION:

The Department of Public Safety Communications is responsible for the operation of the Frederick County Communications Center. The Center provides E-911 service, emergency medical and pre-arrival instructions to the citizens of Frederick County. The Center dispatches all emergency requests for Frederick County fire/rescue and emergency and non-emergency requests for the Frederick County Sheriff's Office. The Center is an after hours answering point for county services, including the Sanitation Authority, Social Services, VDOT, Juvenile Intake and Probation/Parole. The Center performs coordination of mutual aid and services to other jurisdictions. The Center handles warrant entry and records retention for entries into the Virginia Criminal Information Network and the National Criminal Information Center.

## 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.
- Begin the joint Pictometry Project with Warren County and the City of Winchester. The acquisition of the images for Pictometry and installation of the systems will be an ongoing process that will take two years for completion.
- Continue to work with cellular companies as they become compliant with Phase II requirements.
- Continue to evaluate the Citizens Alert system using feedback from all Frederick County users.

## PERFORMANCE INDICATORS:

	FY 2008 Actual	FY 2009 Budget	FY 2010 Budget
Total calls for service – Fire and EMS	9,446	9,735	10,136
Total calls for service – Sheriff	67,593	65,915	80,842

## BUDGET SUMMARY:

	FY 2008 Actual	FY 2009 Approved Budget	FY 2009 Estimated Budget	FY 2010 Adopted Budget	Increase/Decrease FY 2009 App. To FY 2010	
					Amount	%
Costs:						
Personnel	781,404	943,798	819,044	<b>834,213</b>	-109,585	-11.61%
Operating	266,820	349,614	210,753	<b>309,624</b>	-39,990	-11.44%
Capital/Leases	172,776	36,996	16,644	<b>18,996</b>	-18,000	-48.65%
<b>TOTAL</b>	<b>1,221,000</b>	<b>1,330,408</b>	<b>1,046,441</b>	<b>1,162,833</b>	<b>-167,575</b>	<b>-12.60%</b>
Revenue:						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	236,752	51,976	43,111	<b>0</b>	-51,976	-100.00%
Local	984,248	1,278,432	1,003,330	<b>1,162,833</b>	-115,599	-9.04%
<b>TOTAL</b>	<b>1,221,000</b>	<b>1,330,408</b>	<b>1,046,441</b>	<b>1,162,833</b>	<b>-167,575</b>	<b>-12.60%</b>
Full-time Positions	14	16	14	<b>14</b>	-2	-12.50%

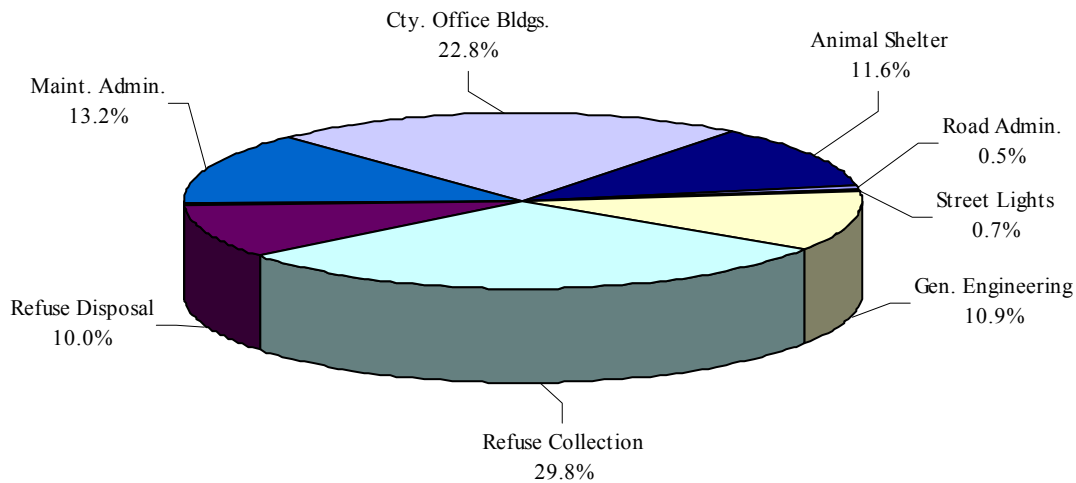
# Public Works



Frederick County Animal Shelter  
Winchester, Virginia  
Opened 2006

## Public Works

	2008 Actual	2009 Budget	2010 Adopted Budget	Increase (Decrease) FY 2009 to FY 2010	
				Amount	%
Road Administration	\$22,279	\$30,475	<b>\$20,475</b>	-\$10,000	-32.81%
Street Lights	24,590	30,340	<b>31,270</b>	930	3.07%
General Engineering	493,424	503,312	<b>465,951</b>	-37,361	-7.42%
Refuse Collection	1,619,178	1,304,139	<b>1,269,959</b>	-34,180	-2.62%
Refuse Disposal	767,537	830,304	<b>426,096</b>	-404,208	-48.68%
Litter Control	5,944	15,120	<b>13,932</b>	-1,188	-7.86%
Maintenance Administration	427,995	556,704	<b>563,944</b>	7,240	1.30%
County Office Buildings	726,335	1,145,238	<b>973,198</b>	-172,040	-15.02%
Animal Shelter	416,581	510,905	<b>495,112</b>	-15,793	-3.09%
<b>PUBLIC WORKS</b>	<b>\$4,503,863</b>	<b>\$4,926,537</b>	<b>\$4,259,937</b>	<b>-\$666,600</b>	<b>-13.53%</b>





# ROAD ADMINISTRATION

4102

## DESCRIPTION:

This budget is used to administer small road projects and street sign maintenance. A large volume of existing street signs require replacement due to theft, vandalism or damage incurred from vehicular accidents. This department currently maintains over 3,000 street sign units throughout Frederick County.

## GOALS:

- Maintain current street signage in Frederick County.
- Provide emergency road repairs for county-owned roads and road surfaces.

## PERFORMANCE INDICATORS:

	FY 2008 Actual	FY 2009 Budget	FY 2010 Budget
# of street signs to maintain	3,000	3,200	3,200
# of street signs replaced	148	200	200

## BUDGET SUMMARY:

	FY 2008 Actual	FY 2009 Approved Budget	FY 2009 Estimated Budget	FY 2010 Adopted Budget	Increase/Decrease FY 2009 App. To FY 2010	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	22,279	30,475	22,344	20,475	-10,000	-32.81%
Capital/Leases	0	0	0	0	0	0.00%
<b>TOTAL</b>	<b>22,279</b>	<b>30,475</b>	<b>22,344</b>	<b>20,475</b>	<b>-10,000</b>	<b>-32.81%</b>
Revenue:						
Fees	2,303	2,000	8,028	2,500	500	25.00%
State/Federal	0	0	0	0	0	0.00%
Local	19,976	28,475	14,316	17,975	-10,500	-36.87%
<b>TOTAL</b>	<b>22,279</b>	<b>30,475</b>	<b>22,344</b>	<b>20,475</b>	<b>-10,000</b>	<b>-32.81%</b>
Full-time Positions	0	0	0	0	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.

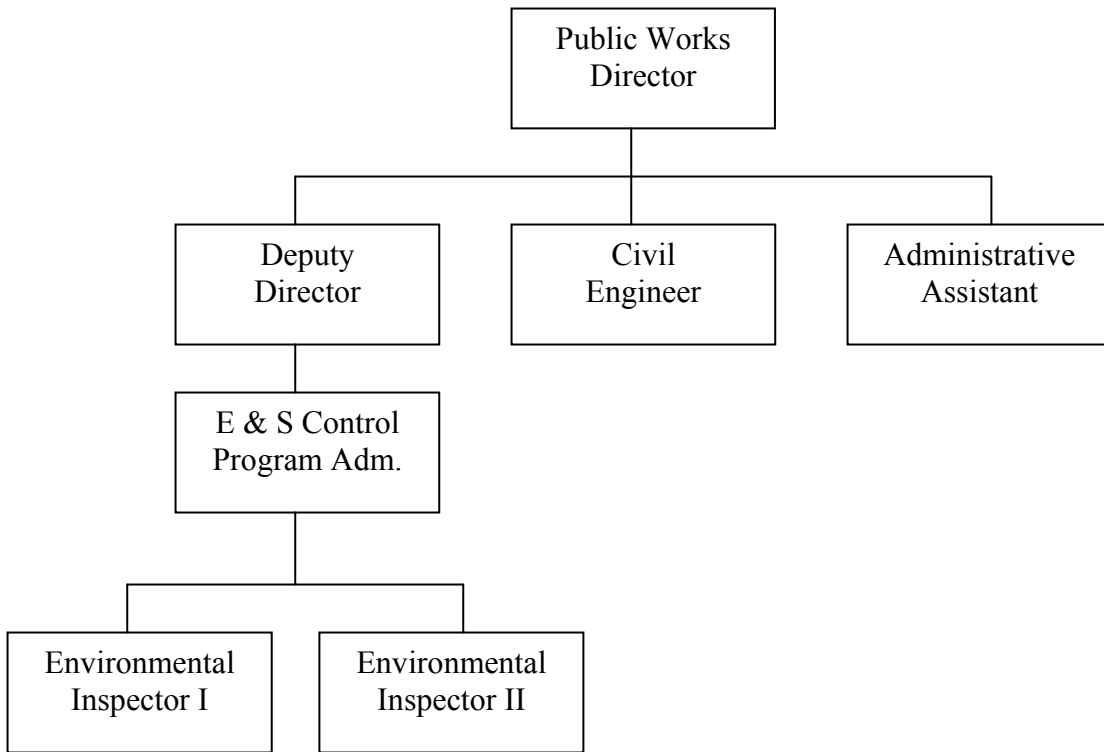
**GOALS:**

- Provide street lighting to the contracted neighborhoods.

**BUDGET SUMMARY:**

	FY 2008 Actual	FY 2009 Approved Budget	FY 2009 Estimated Budget	<b>FY 2010 Adopted Budget</b>	Increase/Decrease FY 2009 App. To FY 2010	
					Amount	%
Costs:						
Personnel	0	0	0	<b>0</b>	0	0.00%
Operating	24,590	30,340	24,168	<b>31,270</b>	930	3.07%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>24,590</b>	<b>30,340</b>	<b>24,168</b>	<b>31,270</b>	930	3.07%
Revenue:						
Fees	24,590	30,340	24,168	<b>31,270</b>	930	3.07%
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>24,590</b>	<b>30,340</b>	<b>24,168</b>	<b>31,270</b>	930	3.07%
 Full-time Positions	 0	 0	 0	 <b>0</b>	 0	 0.00%

# General Engineering



# GENERAL ENGINEERING

4201

**DESCRIPTION:**

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

**GOALS:**

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

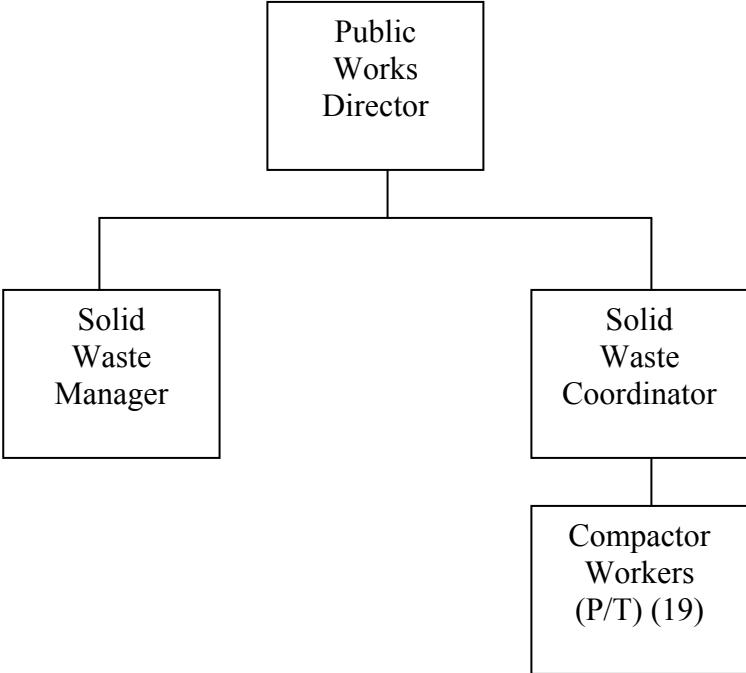
**DEPARTMENTAL ACCOMPLISHMENTS:**

- Performed over 257 first submittal and 239 second submittal reviews to site, subdivision and stormwater plans, rezoning requests and land disturbance permit applications.
- Issued 418 land disturbance permits for commercial/industrial projects, subdivisions, single family and multi-family dwellings.
- Maintained “consistent” rating from Virginia Department of Conservation and Recreation for erosion/sediment control program.
- Assisted the Inspections Department by reviewing over 400 residential permit applications to determine if detailed site plan was necessary.
- Oversaw numerous designs and a major amendment at the landfill..

**BUDGET SUMMARY:**

	FY 2008 Actual	FY 2009 Approved Budget	FY 2009 Estimated Budget	<b>FY 2010 Adopted Budget</b>	Increase/Decrease FY 2009 App. To FY 2010	
					Amount	%
Costs:						
Personnel	446,070	458,444	432,208	<b>428,831</b>	-29,613	-6.46%
Operating	34,454	44,868	20,353	<b>37,120</b>	-7,748	-17.27%
Capital/Leases	12,900	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>493,424</b>	<b>503,312</b>	<b>452,561</b>	<b>465,951</b>	-37,361	-7.42%
Revenue:						
Fees	126,270	170,000	54,800	<b>100,000</b>	-70,000	-41.18%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	367,154	333,312	397,761	<b>365,951</b>	32,639	9.79%
<b>TOTAL</b>	<b>493,424</b>	<b>503,312</b>	<b>452,561</b>	<b>465,951</b>	-37,361	-7.42%
 Full-time Positions	 7	 7	 6	 <b>6</b>	 -1	 -14.29%

# Refuse Collection



# REFUSE COLLECTION

4203

## DESCRIPTION:

Refuse Collection is a contractual service provided to the county by an approved hauler through a three-year, option-to-renew contract. Refuse collection service is the collection and removal of Frederick County municipal solid waste from all county compactor and container sites. This service is also extended to all schools, parks, libraries and other municipal facilities within Frederick County. The county owns or leases the sites and provides the labor and supervision necessary to maintain 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.

This budget also includes the county's recycling program.

## GOALS:

- Minimize the number of pulls 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 for greater flexibility and expansion of recycling program through operation of a regional facility.
- Continue to emphasize waste prevention as the most effective method of solid waste management.
- Expand outreach to corporations to encourage greater waste reduction/diversion.
- Continue to upgrade services and facilities.

## DEPARTMENTAL ACCOMPLISHMENTS:

- Collected and hauled 32,072 tons of refuse during FY 2008.
- Recycled 2,076 tons of household material, a 19% increase, diverting this material from the landfill.
- Conducted environmental education programming that meets the science standards of learning.
- Partnered with WINC Radio, Williams Recycling and Secure Shred to offer two free community shred events. Contributions made by these local businesses is estimated at just over \$12,000.
- Spring Cleaning Community Shred was awarded first place for waste reduction programs/government agencies by "Keep Virginia Beautiful" in October 2007.
- Reported a recycling rate of 31% to the Virginia Department of Environmental Quality. The state mandated rate is 25%.
- Collected and mulched 11 tons of cut trees as part of the Christmas Tree Recycling Program.

## BUDGET SUMMARY:

	FY 2008 Actual	FY 2009 Approved Budget	FY 2009 Estimated Budget	FY 2010 Adopted Budget	Increase/Decrease FY 2009 App. To FY 2010	
					Amount	%
Costs:						
Personnel	497,086	547,185	516,266	525,412	-21,773	-3.98%
Operating	643,379	746,702	451,570	734,305	-12,397	-1.66%
Capital/Leases	478,713	10,252	203,721	10,242	-10	-0.10%
<b>TOTAL</b>	<b>1,619,178</b>	<b>1,304,139</b>	<b>1,171,557</b>	<b>1,269,959</b>	<b>-34,180</b>	<b>-2.62%</b>
Revenue:						
Fees	124,465	557,246	472,259	669,766	112,520	20.19%
State/Federal	0	0	0	0	0	0.00%
Local	1,494,713	746,893	699,298	600,193	-146,700	-19.64%
<b>TOTAL</b>	<b>1,619,178</b>	<b>1,304,139</b>	<b>1,171,557</b>	<b>1,269,959</b>	<b>-34,180</b>	<b>-2.62%</b>
Full-time Positions	2	2	2	2	0	0.00%

# REFUSE DISPOSAL

4204

## DESCRIPTION:

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

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

## GOALS:

- Provide reliable, efficient and convenient refuse disposal options to the county's citizens.
- Curtail illegal dumping in Frederick County.
- Relocate remaining unfenced site and continue to provide full-time coverage by part-time personnel at the various sites.

## BUDGET SUMMARY:

	FY 2008 Actual	FY 2009 Approved Budget	FY 2009 Estimated Budget	<b>FY 2010 Adopted Budget</b>	Increase/Decrease FY 2009 App. To FY 2010	
					Amount	%
<b>Costs:</b>						
Personnel	0	0	0	<b>0</b>	0	0.00%
Operating	767,537	830,304	767,537	<b>426,096</b>	-404,208	-48.68%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>767,537</b>	<b>830,304</b>	<b>767,537</b>	<b>426,096</b>	-404,208	-48.68%
<b>Revenue:</b>						
Fees	125,425	146,364	112,692	<b>83,484</b>	-62,880	-42.96%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	642,112	683,940	654,845	<b>342,612</b>	-341,328	-49.91%
<b>TOTAL</b>	<b>767,537</b>	<b>830,304</b>	<b>767,537</b>	<b>426,096</b>	-404,208	-48.68%
Full-time Positions	0	0	0	<b>0</b>	0	0.00%

# LITTER CONTROL

4205

## DESCRIPTION:

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

In summary, the regional adult detention center provides labor at no charge through the Community Inmate Workforce Program. The crew collects litter from along the county's roads with a focus on roads leading to the landfill. Supervision is provided by a part-time convenience site worker funded through the Refuse Collection budget.

Activities associated with the county's volunteer cleanup effort, Litter-Thon, are also included in this budget.

## GOALS:

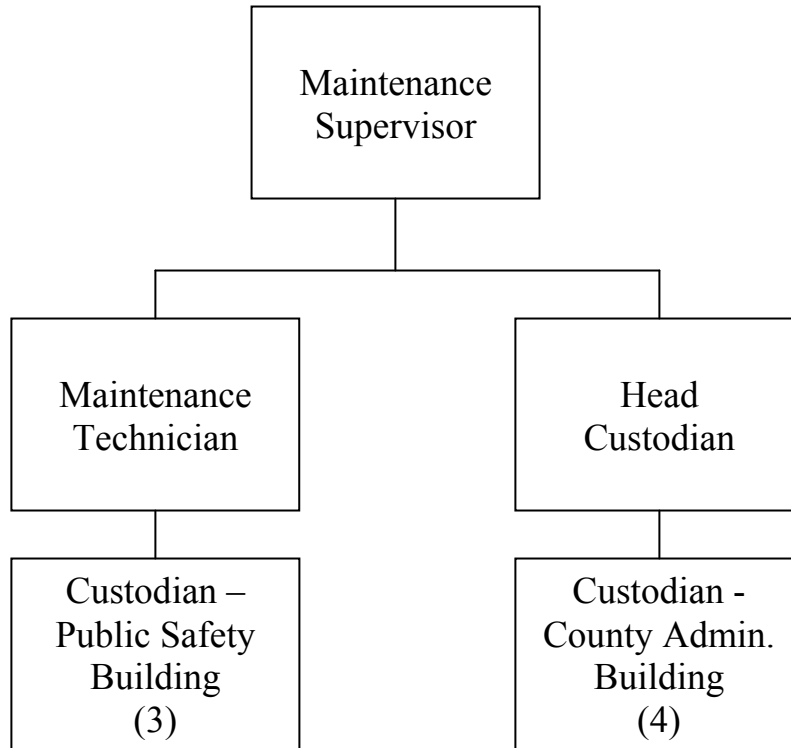
- Control litter along county roads, with an emphasis along the main roads leading to the landfill.
- Discourage illegal dumping and littering throughout the county.
- Pilot Assign-A-Highway Program in Frederick County.
- Educate citizens regarding the costs and dangers of litter.
- Increase community participation in Litter-Thon, the county's all-volunteer litter initiative.
- Cooperate with statewide organizations to strengthen litter enforcement.

## BUDGET SUMMARY:

	FY 2008 Actual	FY 2009 Approved Budget	FY 2009 Estimated Budget	<b>FY 2010 Adopted Budget</b>	Increase/Decrease FY 2009 App. To FY 2010	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	5,944	15,120	3,206	13,932	-1,188	-7.86%
Capital/Leases	0	0	0	0	0	0.00%
<b>TOTAL</b>	<b>1,278</b>	<b>15,120</b>	<b>3,206</b>	<b>13,932</b>	<b>-1,188</b>	<b>-7.86%</b>
Revenue:						
Fees	0	2,500	600	0	-2,500	-100.00%
State/Federal	5,944	12,620	2,606	13,932	1,312	10.40%
Local	0	0	0	0	0	0.00%
<b>TOTAL</b>	<b>5,944</b>	<b>15,120</b>	<b>3,206</b>	<b>13,932</b>	<b>-1,188</b>	<b>-7.86%</b>
Full-time Positions	0	0	0	0	0	0.00%



# Maintenance



# MAINTENANCE

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, the Old County Courthouse which houses the Old Courthouse Civil War Museum, the Frederick County Public Safety Building, Frederick County Animal Shelter, and old Gainesboro School. 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, the Old County Courthouse, and the Public Safety Building.
- Respond to and track complaints or reported problems in a timely and efficient manner by means of an internal work order system.
- Perform more repairs and preventative maintenance in house thereby reducing reliance on the Frederick County Public Schools Maintenance and Grounds Department and 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.

## PERFORMANCE INDICATORS:

	FY 2008 Actual	FY 2009 Budget	FY 2010 Budget
Work Orders Processed – In-House	275	325	375
Work Orders Processed – School Maintenance	47	75	40

## BUDGET SUMMARY:

	FY 2008 Actual	FY 2009 Approved Budget	FY 2009 Estimated Budget	<b>FY 2010 Adopted Budget</b>	Increase/Decrease FY 2009 App. To FY 2010	
					Amount	%
Costs:						
Personnel	411,837	535,821	500,411	<b>546,194</b>	10,373	1.94%
Operating	16,158	20,883	9,629	<b>17,750</b>	-3,133	-15.00%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>427,995</b>	<b>556,704</b>	<b>510,040</b>	<b>563,944</b>	7,240	1.30%
Revenue:						
Fees	8,542	7,980	0	<b>7,980</b>	0	0.00%
State/Federal	247,861	233,883	233,883	<b>194,755</b>	-39,128	-16.73%
Local	171,592	314,841	276,157	<b>361,209</b>	46,368	14.73%
<b>TOTAL</b>	<b>427,995</b>	<b>556,704</b>	<b>510,040</b>	<b>563,944</b>	7,240	1.30%
Full-time Positions	9	10	10	<b>10</b>	0	0.00%

# COUNTY OFFICE BUILDINGS

4304

## DESCRIPTION:

This budget includes fifty percent of the costs related to the operation and maintenance of the Joint Judicial Center. This budget includes utilities, janitorial supplies, repair and maintenance supplies and related labor costs, maintenance service contracts, etc. for the county office complex, Old County Courthouse and the Public Safety Building.

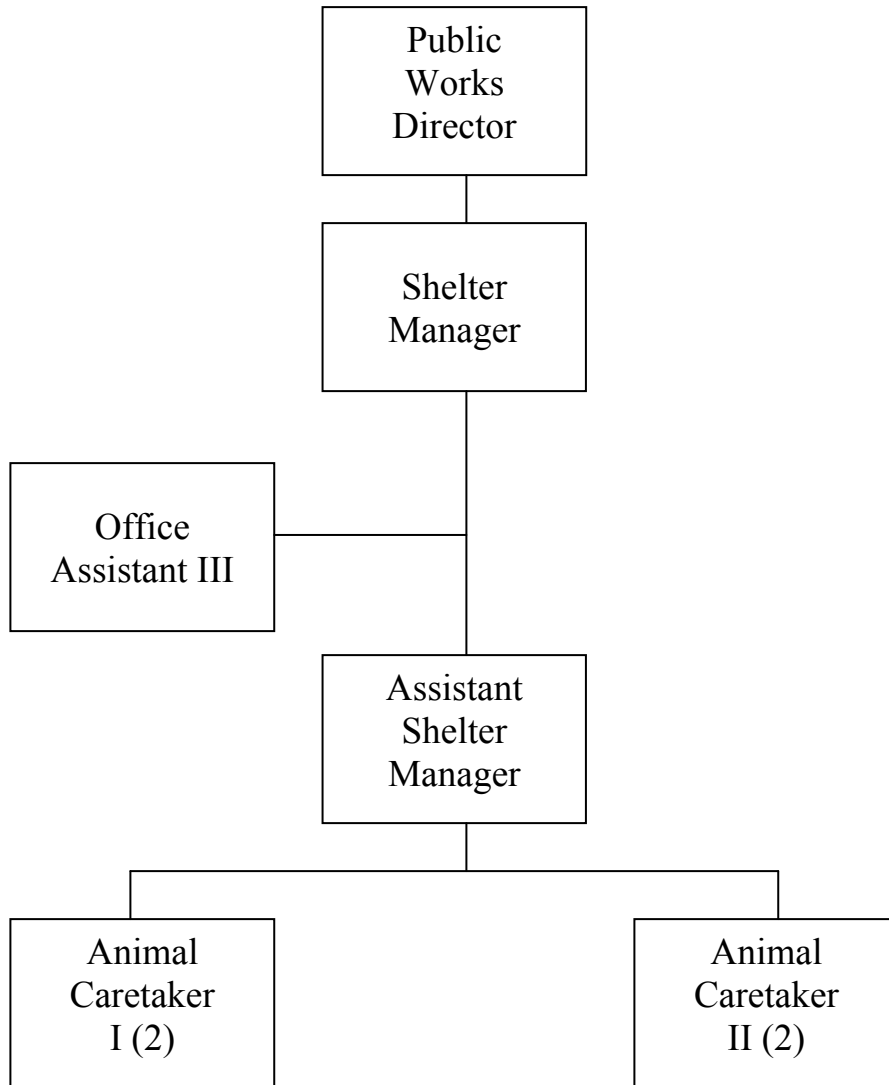
## GOALS:

- 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, the Old Courthouse Civil War Museum and the Frederick County Public Safety Building.

## BUDGET SUMMARY:

	FY 2008 Actual	FY 2009 Approved Budget	FY 2009 Estimated Budget	<b>FY 2010 Adopted Budget</b>	Increase/Decrease FY 2009 App. To FY 2010	
					Amount	%
Costs:						
Personnel	0	0	0	<b>0</b>	0	0.00%
Operating	716,138	1,145,238	799,431	<b>973,198</b>	-172,040	-15.02%
Capital/Leases	10,197	0		<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>726,335</b>	<b>1,145,238</b>	<b>799,431</b>	<b>973,198</b>	<b>-172,040</b>	<b>-15.02%</b>
Revenue:						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	726,335	1,145,238	799,431	<b>973,198</b>	-172,040	-15.02%
<b>TOTAL</b>	<b>726,335</b>	<b>1,145,238</b>	<b>799,431</b>	<b>973,198</b>	<b>-172,040</b>	<b>-15.02%</b>
Full-time Positions	0	0	0	<b>0</b>	0	0.00%

# Animal Shelter



# ANIMAL SHELTER

4305

## DESCRIPTION:

The operation of the Frederick County Animal Care Facility is supervised by a Shelter Manager. The shelter handles about 1,196 dogs per year and 2,323 cats per year. The shelter is cleaned and disinfected daily and is open six days a week. All stray animals are held a minimum of seven or twelve days as set forth by state law. If the animals are neither adopted or reclaimed, they are disposed of by euthanasia.

## GOALS:

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

## DEPARTMENTAL ACCOMPLISHMENTS:

- 934 dogs were adopted and were reclaimed yielding a 78% overall adoption and reclamation rate.
- 400 cats were adopted and were reclaimed yielding a 18.5% overall adoption and reclamation rate.
- Two successful rabies clinics were held in the spring and fall of the year where over 500 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 2008 Actual	FY 2009 Approved Budget	FY 2009 Estimated Budget	<b>FY 2010 Adopted Budget</b>	Increase/Decrease FY 2009 App. To FY 2010	
					Amount	%
Costs:						
Personnel	320,991	350,017	347,991	<b>358,357</b>	8,340	2.38%
Operating	95,590	160,888	93,313	<b>136,755</b>	-24,133	-15.00%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>416,581</b>	<b>510,905</b>	<b>441,304</b>	<b>495,112</b>	-15,793	-3.09%
Revenue:						
Fees	80,045	33,400	83,844	<b>33,400</b>	0	0.00%
State/Federal	1,541	1,500	2,940	<b>1,500</b>	0	0.00%
Local	334,995	476,005	354,520	<b>460,212</b>	-15,793	-3.32%
<b>TOTAL</b>	<b>416,581</b>	<b>510,905</b>	<b>441,304</b>	<b>495,112</b>	-15,793	-3.09%
Full-time Positions	7	7	7	<b>7</b>	0	0.00%

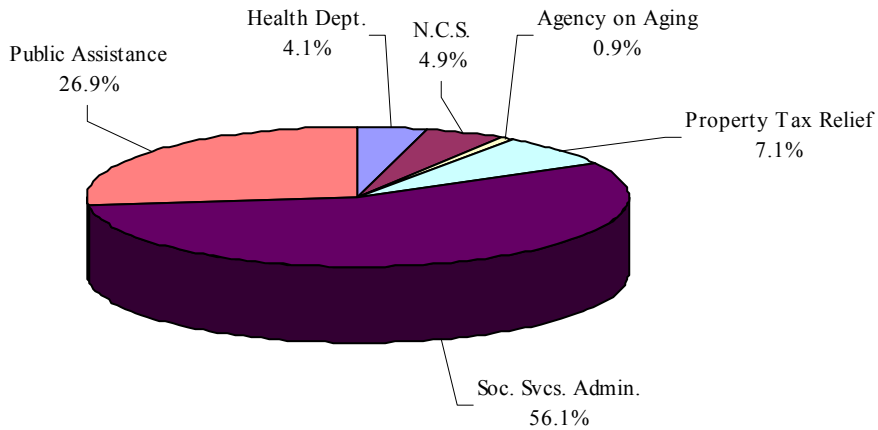
# Health & Welfare



Winchester Medical Center  
Winchester, Virginia  
Established 1903

## Health and Welfare

	2008 Actual	2009 Budget	2010 Adopted Budget	Increase (Decrease) FY 2009 to FY 2010	
				Amount	%
Local Health Department	\$347,456	\$347,456	<b>\$295,338</b>	-\$52,118	-15.00%
Northwestern Comm. Services	298,427	416,029	<b>353,625</b>	-62,404	-15.00%
State & Local Hospitalization	24,932	33,000	<b>0</b>	-33,000	-100.00%
Area Agency on Aging	57,599	79,647	<b>67,700</b>	-11,947	-15.00%
Property Tax Relief	448,729	480,000	<b>520,000</b>	40,000	8.33%
Social Services. Administration	3,720,081	4,134,742	<b>4,085,467</b>	-49,275	-1.19%
Public Assistance	1,678,935	2,009,067	<b>1,959,976</b>	-49,091	-2.44%
<b>HEALTH AND WELFARE</b>	<b>6,576,159</b>	<b>7,499,941</b>	<b>\$7,282,106</b>	<b>-\$217,835</b>	<b>-2.90%</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 2008 Actual	FY 2009 Approved Budget	FY 2009 Estimated Budget	<b>FY 2010 Adopted Budget</b>	Increase/Decrease FY 2009 App. To FY 2010	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	347,456	347,456	347,456	295,338	-52,118	-15.00%
Capital/Leases	0	0	0	0	0	0.00%
<b>TOTAL</b>	<b>347,456</b>	<b>347,456</b>	<b>347,456</b>	<b>295,338</b>	<b>-52,118</b>	<b>-15.00%</b>
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	347,456	347,456	347,456	295,338	-52,118	-15.00%
<b>TOTAL</b>	<b>347,456</b>	<b>347,456</b>	<b>347,456</b>	<b>295,338</b>	<b>-52,118</b>	<b>-15.00%</b>
Full-time Positions	0	0	0	0	0	0.00%



# NORTHWESTERN COMMUNITY SERVICES

5205

## DESCRIPTION:

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

## GOALS:

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

## BUDGET SUMMARY:

	FY 2008 Actual	FY 2009 Approved Budget	FY 2009 Estimated Budget	<b>FY 2010 Adopted Budget</b>	Increase/Decrease FY 2009 App. To FY 2010	
					Amount	%
Costs:						
Personnel	0	0	0	<b>0</b>	0	0.00%
Operating	298,427	416,029	416,029	<b>353,625</b>	-62,404	-15.00%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>298,427</b>	<b>416,029</b>	<b>416,029</b>	<b>353,625</b>	<b>-62,404</b>	<b>-15.00%</b>
Revenue:						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	298,427	416,029	416,029	<b>353,625</b>	-62,404	-15.00%
<b>TOTAL</b>	<b>298,427</b>	<b>416,029</b>	<b>416,029</b>	<b>353,625</b>	<b>-62,404</b>	<b>-15.00%</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.

This program has been discontinued by the state of Virginia for FY 2009-2010.

## GOALS:

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

## BUDGET SUMMARY:

	FY 2008 Actual	FY 2009 Approved Budget	FY 2009 Estimated Budget	FY 2010 Adopted Budget	Increase/Decrease FY 2009 App. To FY 2010	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	24,932	33,000	29,277	0	-33,000	-100.00%
Capital/Leases	0	0	0	0	0	0.00%
<b>TOTAL</b>	<b>24,932</b>	<b>33,000</b>	<b>29,277</b>	<b>0</b>	<b>-33,000</b>	<b>-100.00%</b>
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	24,932	33,000	29,277	0	-33,000	-100.00%
<b>TOTAL</b>	<b>24,932</b>	<b>33,000</b>	<b>29,277</b>	<b>0</b>	<b>-33,000</b>	<b>-100.00%</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 2008 Actual	FY 2009 Approved Budget	FY 2009 Estimated Budget	<b>FY 2010 Adopted Budget</b>	Increase/Decrease FY 2009 App. To FY 2010	
					Amount	%
<b>Costs:</b>						
Personnel	0	0	0	<b>0</b>	0	0.00%
Operating	57,599	79,647	79,647	<b>67,700</b>	-11,947	-15.00%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>57,599</b>	<b>79,647</b>	<b>79,647</b>	<b>67,700</b>	-11,947	-15.00%
<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	57,599	79,647	79,647	<b>67,700</b>	-11,947	-15.00%
<b>TOTAL</b>	<b>57,599</b>	<b>79,647</b>	<b>79,647</b>	<b>67,700</b>	-11,947	-15.00%
 Full-time Positions	 0	 0	 0	 <b>0</b>	 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.

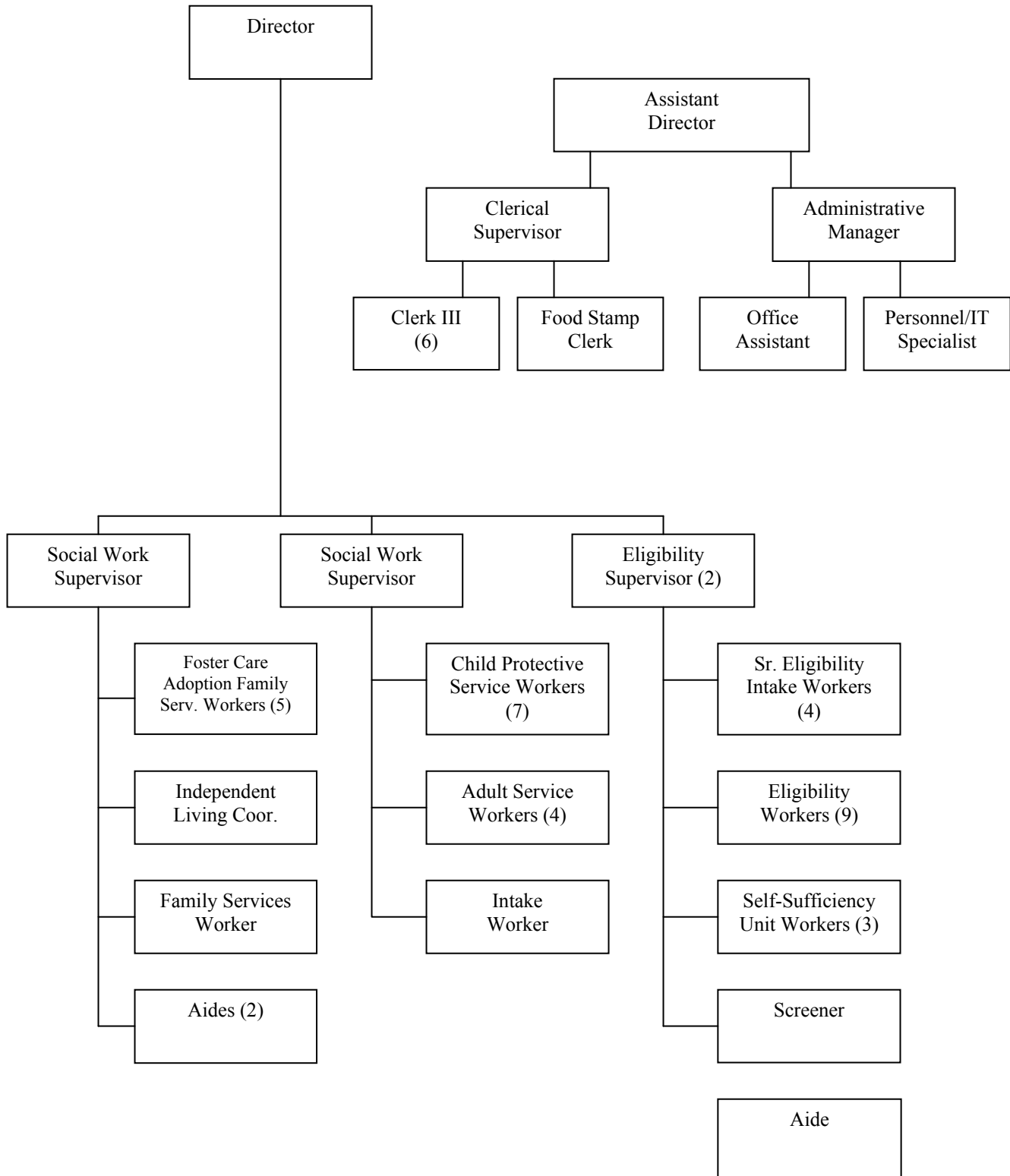
## GOALS:

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

## BUDGET SUMMARY:

	FY 2008 Actual	FY 2009 Approved Budget	FY 2009 Estimated Budget	<b>FY 2010 Adopted Budget</b>	Increase/Decrease FY 2009 App. To FY 2010	
					Amount	%
Costs:						
Personnel	0	0	0	<b>0</b>	0	0.00%
Operating	448,729	480,000	480,000	<b>520,000</b>	40,000	8.33%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>448,729</b>	<b>480,000</b>	<b>480,000</b>	<b>520,000</b>	40,000	8.33%
Revenue:						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	448,729	480,000	480,000	<b>520,000</b>	40,000	8.33%
<b>TOTAL</b>	<b>448,729</b>	<b>480,000</b>	<b>480,000</b>	<b>520,000</b>	0	8.33%
Full-time Positions	0	0	0	<b>0</b>	0	0.00%

# Social Services Department



# SOCIAL SERVICES ADMINISTRATION

5316

## DESCRIPTION:

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

## GOALS:

- Continue to deal with rapidly expanding caseloads and office visits by citizens in need of benefits and/or services through continuous evaluation of systems and procedures to institute any possible efficiency.
- Monitor for potential reductions in state and federal funds and wherever possible, respond proactively to minimize impact on local funds expenditures.
- Continue to work with the Finance Department to ensure sound fiscal management policies and procedures. Management will monitor and implement State fiscal policy changes as a result of the federal review of state practices, and continue to maximize State and Federal reimbursements to the locality.
- Continue to monitor and address succession-planning issues in light of the growing percentage of long-tenured staff who become eligible for retirement in the next several years.

## DEPARTMENTAL ACCOMPLISHMENTS:

- As caseloads continue to grow in correlation to the financial downturn, management continues to examine systems and processes across the agency in order to maintain quality services for a rapidly expanding client base, and wherever possible, to create efficiencies in work processes.
- Senior Management continues to work closely with the judiciary, Court Services Unit, schools, mental health, and other agency representatives on the System of Care Implementation Team in an effort to reduce the number of youth in out-of-home placements as a result of truancy or other delinquent behaviors.
- The agency continues to participate in disaster planning preparedness with the Department of Emergency Services. All agency staff completed training in required basic courses of the National Incident Management System (NIMS). Senior Management completed and continues training in required NIMS incident command courses.

## BUDGET SUMMARY:

	FY 2008 Actual	FY 2009 Approved Budget	FY 2009 Estimated Budget	FY 2010 Adopted Budget	Increase/Decrease FY 2009 App. To FY 2010	
					Amount	%
<b>Costs:</b>						
Personnel	3,231,995	3,604,492	3,413,496	<b>3,602,492</b>	-2,000	-0.06%
Operating	234,236	292,200	217,422	<b>252,925</b>	-39,275	-13.44%
Capital/Leases	253,850	238,050	216,507	<b>230,050</b>	-8,000	-3.36%
<b>TOTAL</b>	<b>3,720,081</b>	<b>4,134,742</b>	<b>3,847,425</b>	<b>4,085,467</b>	<b>-49,275</b>	<b>-1.19%</b>
<b>Revenue:</b>						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	2,092,582	2,166,992	2,004,650	<b>2,046,966</b>	-120,026	-5.54%
Local	1,741,750	1,967,750	1,842,775	<b>2,038,501</b>	70,751	3.60%
<b>TOTAL</b>	<b>3,834,332</b>	<b>4,134,742</b>	<b>3,847,425</b>	<b>4,085,467</b>	<b>-49,275</b>	<b>-1.19%</b>
Full-time Positions	57	57	57	<b>58</b>	1	1.75%

# PUBLIC ASSISTANCE

5317

## DESCRIPTION:

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

## GOALS:

### Benefit Programs:

- Increase the number of investigations for fraud and/or overpayments.
- Achieve cross-training in Day Care, VIEW, Foster Care, and Title IV-E eligibility.
- Expand training availability to clients through the use of computer training, resume writing, job searches, workshops, on job retention skills, interpersonal skills, and budgeting.

### Service Programs:

- Continue to work with Faith in Action, Help with Housing, the Long Term Care Coordinating Committee, and the temporary Detention Order Forum in an effort to collaborate services and provide resources to the elderly and disabled of Frederick County.
- Work to achieve the 2010 Program Improvement goals, which focus on minimizing the number of foster care placements and achieving reunification of families in a timely manner.
- Continue to work with the Community Multidisciplinary Team to provide a more seamless investigation and comprehensive approach to the investigation and prosecution of child abuse cases.

## DEPARTMENTAL ACCOMPLISHMENTS:

- A total of 564 Child Protective Services cases were investigated or assessed and 127 Adult Protective Services investigations were conducted during FY 2008.
- An average of 35 children each month were in Foster Care during FY 2008. Six children were adopted within that fiscal year.
- There are currently 68 VIEW cases of which 34 are working, 24 are in job search and nine on education.
- A total of 1,347 applications were screened by the Eligibility Screener.
- Day Care applications continue to increase but the funding does not, so the agency continues to have a waiting list for clients.

## BUDGET SUMMARY:

	FY 2008 Actual	FY 2009 Approved Budget	FY 2009 Estimated Budget	FY 2010 Adopted Budget	Increase/Decrease FY 2009 App. To FY 2010	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	1,678,935	2,009,067	1,871,496	1,959,976	-49,091	-2.44%
Capital/Leases	0	0	0	0	0	0.00%
<b>TOTAL</b>	<b>1,678,935</b>	<b>2,009,067</b>	<b>1,871,496</b>	<b>1,959,976</b>	<b>-49,091</b>	<b>-2.44%</b>
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	1,509,461	1,818,883	1,713,786	1,818,883	0	0.00%
Local	152,675	190,184	157,710	141,093	-49,091	-25.81%
<b>TOTAL</b>	<b>1,662,136</b>	<b>2,009,067</b>	<b>1,871,496</b>	<b>1,959,976</b>	<b>-49,091</b>	<b>-2.44%</b>
Full-time Positions	0	0	0	0	0	0.00%

# Community College



Lord Fairfax Community College  
Middletown, Virginia  
Founded 1970



# COMMUNITY COLLEGE

6401

## DESCRIPTION:

This activity consists of the contribution to Lord Fairfax Community College based on Frederick County student enrollment. Lord Fairfax Community College is a comprehensive, nonresidential, two-year public institution of higher education operating as part of a statewide system of community colleges. The College takes pride in serving the citizens of Clarke, Fauquier, Frederick, Page, Rappahannock, Shenandoah and Warren counties and the City of Winchester.

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

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

## GOALS:

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

## BUDGET SUMMARY:

	FY 2008 Actual	FY 2009 Approved Budget	FY 2009 Estimated Budget	<b>FY 2010 Adopted Budget</b>	Increase/Decrease FY 2009 App. To FY 2010	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	73,847	73,847	73,847	62,770	-11,077	-15.00%
Capital/Leases	0	0	0	0	0	0.00%
<b>TOTAL</b>	<b>73,847</b>	<b>73,847</b>	<b>73,847</b>	<b>62,770</b>	<b>-11,077</b>	<b>-15.00%</b>
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	73,847	73,847	73,847	62,770	-11,077	-15.00%
<b>TOTAL</b>	<b>73,847</b>	<b>73,847</b>	<b>73,847</b>	<b>62,770</b>	<b>-11,077</b>	<b>-15.00%</b>
Full-time Positions	0	0	0	0	0	0.00%

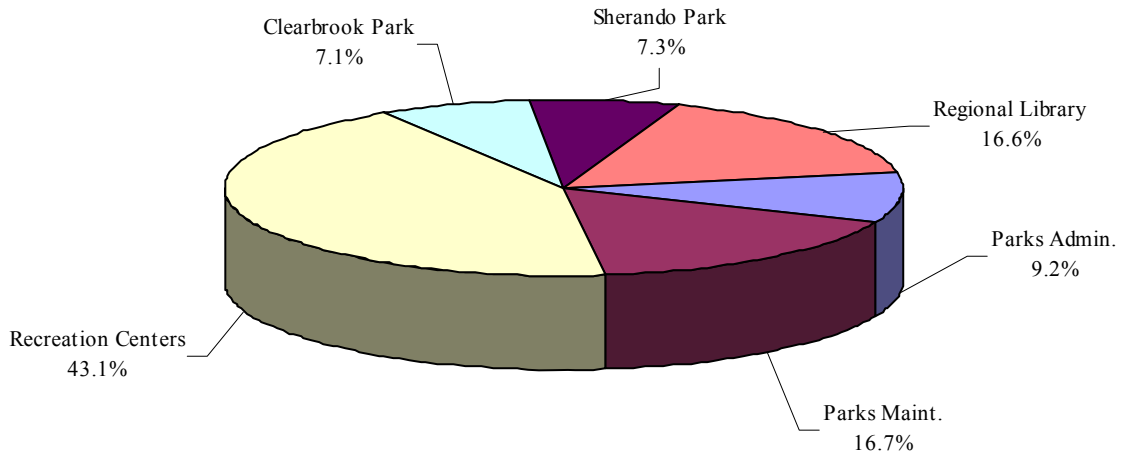
# Parks, Recreation & Cultural



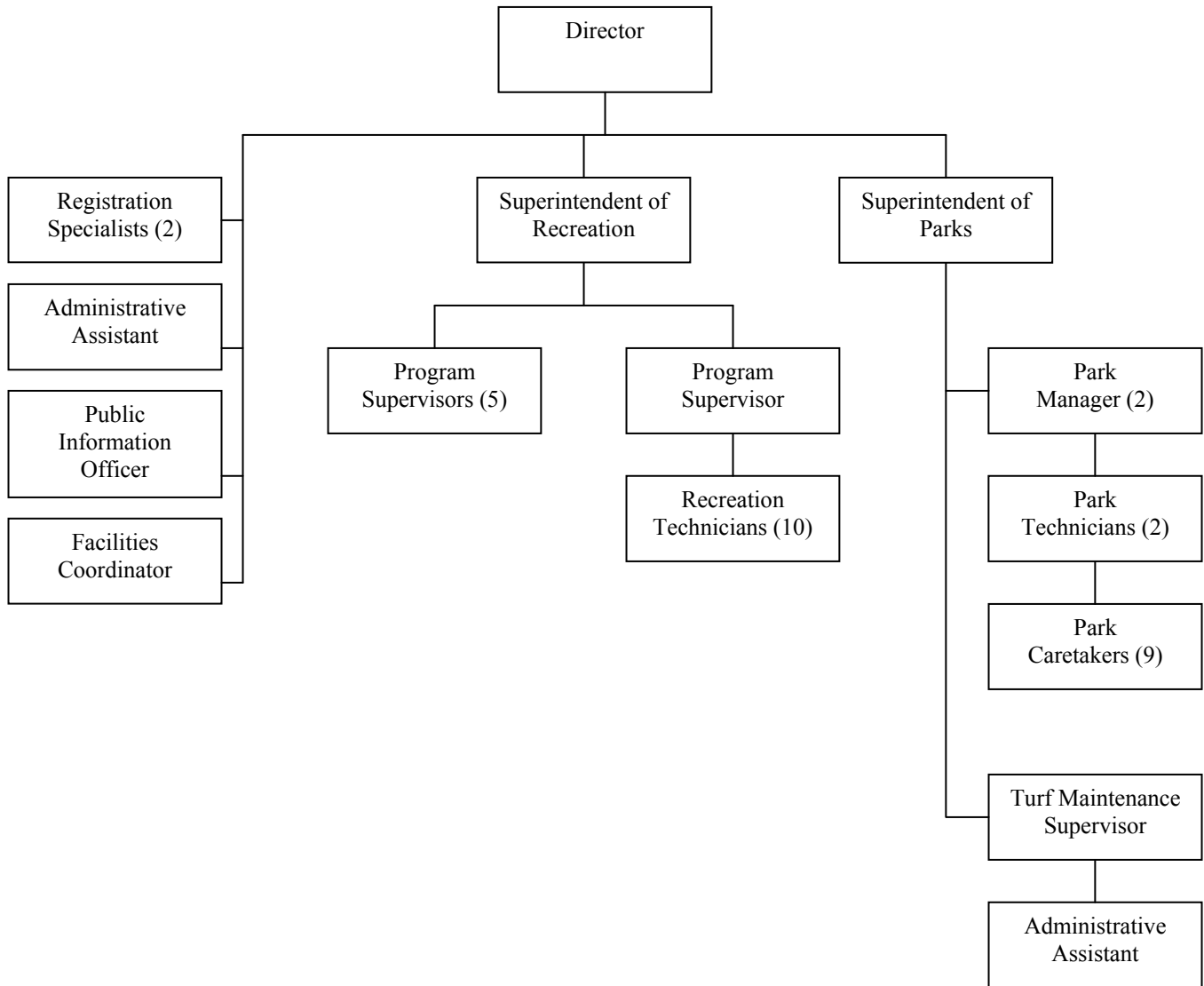
Clearbrook Park  
Clearbrook, Virginia

## Parks, Recreation & Cultural

	2008 Actual	2009 Budget	2010 Adopted Budget	Increase (Decrease) FY 2009 to FY 2010	
				Amount	%
Parks & Rec. – Admin.	\$611,365	\$654,154	<b>\$490,651</b>	-\$163,503	-24.99%
Parks Maintenance	821,245	876,766	<b>895,638</b>	18,872	2.15%
Recreation Centers	2,019,737	2,217,079	<b>2,308,699</b>	91,620	4.13%
Clearbrook Park	791,310	403,189	<b>377,726</b>	-25,463	-6.32%
Sherando Park	581,862	424,307	<b>391,528</b>	-32,779	-7.73%
Regional Library	1,047,525	1,047,525	<b>890,396</b>	-157,129	-15.00%
<b>PARKS, RECREATION &amp; CULTURAL</b>	<b>5,873,044</b>	<b>5,623,020</b>	<b>\$5,354,638</b>	<b>-\$268,382</b>	<b>-4.77%</b>



# Parks and Recreation



# PARKS AND RECREATION - ADMINISTRATION

7101

## DESCRIPTION:

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

## GOALS:

- Successfully initiate an automated phone answering service.
- Have the Policy Manual available electronically for all staff.

## PERFORMANCE INDICATORS:

	FY 2008 Actual	FY 2009 Budget	FY 2010 Budget
# of Calendar of Events Issues per mailing	5,500	6,000	5,500
Calendar of Events printing costs	\$17,100	\$18,600	\$18,600
Donations received in \$	\$36,555	\$47,230	\$37,200

## BUDGET SUMMARY:

	FY 2008 Actual	FY 2009 Approved Budget	FY 2009 Estimated Budget	FY 2010 Adopted Budget	Increase/Decrease FY 2009 App. To FY 2010	
					Amount	%
Costs:						
Personnel	473,950	481,905	495,469	<b>338,375</b>	-143,530	-29.78%
Operating	132,726	167,616	118,056	<b>147,643</b>	-19,973	-11.92%
Capital/Leases	4,689	4,633	5,184	<b>4,633</b>	0	0.00%
<b>TOTAL</b>	<b>611,365</b>	<b>654,154</b>	<b>618,709</b>	<b>490,651</b>	-163,503	-24.99%
Revenue:						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	611,365	654,154	618,709	<b>490,651</b>	-163,503	-24.99%
<b>TOTAL</b>	<b>611,365</b>	<b>654,154</b>	<b>618,709</b>	<b>490,651</b>	-163,503	-24.99%
Full-time Positions	6	6	6	<b>5</b>	-1	-16.67%

# PARKS MAINTENANCE

7103

## DESCRIPTION:

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

## GOALS:

- Develop a mobilization plan for grounds maintenance operations at Frederick County Public School and Parks and Recreation sites.
- Implement an orientation and training program for part-time maintenance and security personnel.

## PERFORMANCE INDICATORS:

	FY 2008 Actual	FY 2009 Budget	FY 2010 Budget
# of hours spent on mowing operations	7,953	9,036	8,470
# of anticipated acres maintained	640	640	675
# of locations maintained	38	38	38

## BUDGET SUMMARY:

	FY 2008 Actual	FY 2009 Approved Budget	FY 2009 Estimated Budget	FY 2010 Adopted Budget	Increase/Decrease FY 2009 App. To FY 2010	
					Amount	%
Costs:						
Personnel	796,738	845,553	850,776	<b>868,857</b>	23,304	2.76%
Operating	24,507	31,213	21,934	<b>26,781</b>	-4,432	-14.20%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>821,245</b>	<b>876,766</b>	<b>872,710</b>	<b>895,638</b>	<b>18,872</b>	<b>2.15%</b>
Revenue:						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	821,245	876,766	872,710	<b>895,638</b>	18,872	2.15%
<b>TOTAL</b>	<b>821,245</b>	<b>876,766</b>	<b>872,710</b>	<b>895,638</b>	<b>18,872</b>	<b>2.15%</b>
Full-time Positions	16	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 an activity base which also appeals to the family unit. In particular, activities such as the Thanksgiving Day 5K, Winter Wonderland, Halloween Happenings, Kite Day and the bike trail have all been very well received by families in Frederick County.

**GOALS:**

- Increase pre-school program participation by 5%.
- Increase participation in the basicREC program by 5%.
- Implement three new programs for the over fifty population.
- Provide two new athletic leagues for recreational and competitive adults.
- Increase the tennis programs by offering Quick-Start Tennis, Junior Tennis Leagues, and tournaments.

**PERFORMANCE INDICATORS:**

	FY 2008 Actual	FY 2009 Budget	FY 2010 Budget
# of participant hours – all programs	1,174,364	1,190,742	1,213,723
BASIC/Kinder BASIC program participant hours	260,958	275,923	277,200
# of major events, sports, and excursions conducted	3,200	3,316	3,384
# of activities planned	185	409	197

**BUDGET SUMMARY:**

	FY 2008 Actual	FY 2009 Approved Budget	FY 2009 Estimated Budget	<b>FY 2010 Adopted Budget</b>	Increase/Decrease FY 2009 App. To FY 2010	
					Amount	%
Costs:						
Personnel	1,503,674	1,709,793	1,697,790	<b>1,726,690</b>	16,897	0.99%
Operating	516,063	507,286	434,847	<b>582,009</b>	74,723	14.73%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>2,019,737</b>	<b>2,217,079</b>	<b>2,132,637</b>	<b>2,308,699</b>	128,652	4.13%
Revenue:						
Fees	1,654,911	1,828,189	1,563,235	<b>2,035,744</b>	240,055	13.13%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	364,826	388,890	569,402	<b>272,955</b>	-148,435	-38.17%
<b>TOTAL</b>	<b>2,019,737</b>	<b>2,217,079</b>	<b>2,132,637</b>	<b>2,308,699</b>	91,620	4.13%
Full-time Positions	19	19	19	<b>17</b>	-2	-10.53%

# CLEARBROOK PARK

7109

## DESCRIPTION:

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

## GOALS:

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

## BUDGET SUMMARY:

	FY 2008 Actual	FY 2009 Approved Budget	FY 2009 Estimated Budget	<b>FY 2010 Adopted Budget</b>	Increase/Decrease FY 2009 App. To FY 2010	
					Amount	%
Costs:						
Personnel	98,822	125,199	105,927	<b>121,241</b>	-3,958	-3.16%
Operating	325,905	277,990	206,805	<b>256,485</b>	-21,505	-7.74%
Capital/Leases	366,583	0	6,829	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>791,310</b>	<b>403,189</b>	<b>319,561</b>	<b>377,726</b>	<b>-25,463</b>	<b>-6.32%</b>
Revenue:						
Fees	211,134	225,485	234,165	<b>228,409</b>	2,924	1.30%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	580,176	177,704	85,396	<b>149,317</b>	-28,387	-15.97%
<b>TOTAL</b>	<b>791,310</b>	<b>403,189</b>	<b>319,561</b>	<b>377,726</b>	<b>-25,463</b>	<b>-6.32%</b>
Full-time Positions	0	0	0	<b>0</b>	0	0.00%



# SHERANDO PARK

7110

## DESCRIPTION:

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

## GOALS:

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

## BUDGET SUMMARY:

	FY 2008 Actual	FY 2009 Approved Budget	FY 2009 Estimated Budget	<b>FY 2010 Adopted Budget</b>	Increase/Decrease FY 2009 App. To FY 2010	
					Amount	%
Costs:						
Personnel	134,230	158,898	137,886	<b>137,363</b>	-21,535	-13.55%
Operating	282,209	265,409	197,112	<b>254,165</b>	-11,244	-4.24%
Capital/Leases	165,423	0	10,717	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>581,862</b>	<b>424,307</b>	<b>345,715</b>	<b>391,528</b>	<b>-32,779</b>	<b>-7.73%</b>
Revenue:						
Fees	186,856	204,667	210,361	<b>203,667</b>	-1,000	-0.49%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	395,006	219,640	135,354	<b>187,861</b>	-31,779	-14.47%
<b>TOTAL</b>	<b>581,862</b>	<b>424,307</b>	<b>345,715</b>	<b>391,528</b>	<b>-32,779</b>	<b>-7.73%</b>
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 2008 Actual	FY 2009 Approved Budget	FY 2009 Estimated Budget	<b>FY 2010 Adopted Budget</b>	Increase/Decrease FY 2009 App. To FY 2010	
					Amount	%
<b>Costs:</b>						
Personnel	0	0	0	<b>0</b>	0	0.00%
Operating	1,047,525	1,047,525	1,047,525	<b>890,396</b>	-157,129	-15.00%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>1,047,525</b>	<b>1,047,525</b>	<b>1,047,525</b>	<b>890,396</b>	-157,129	-15.00%
<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	1,047,525	1,047,525	1,047,525	<b>890,396</b>	-157,129	-15.00%
<b>TOTAL</b>	<b>1,047,525</b>	<b>1,047,525</b>	<b>1,047,525</b>	<b>890,396</b>	-157,129	-15.00%
Full-time Positions	0	0	0	<b>0</b>	0	0.00%

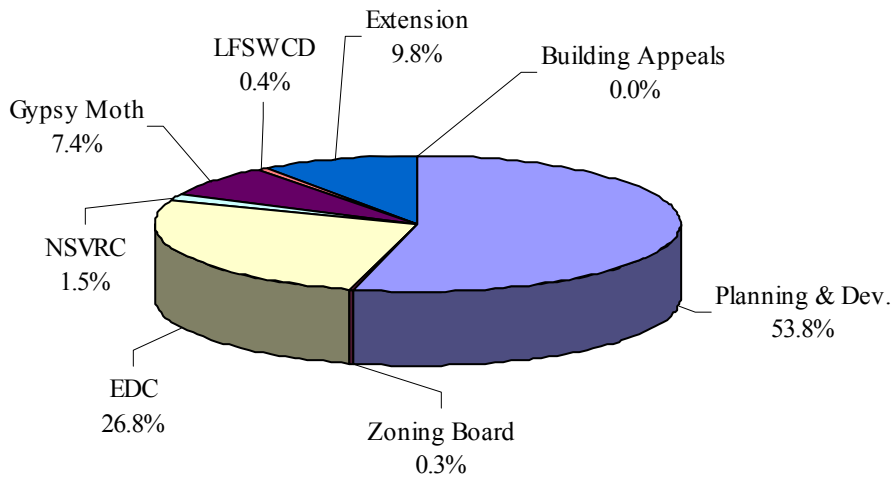
# Community Development



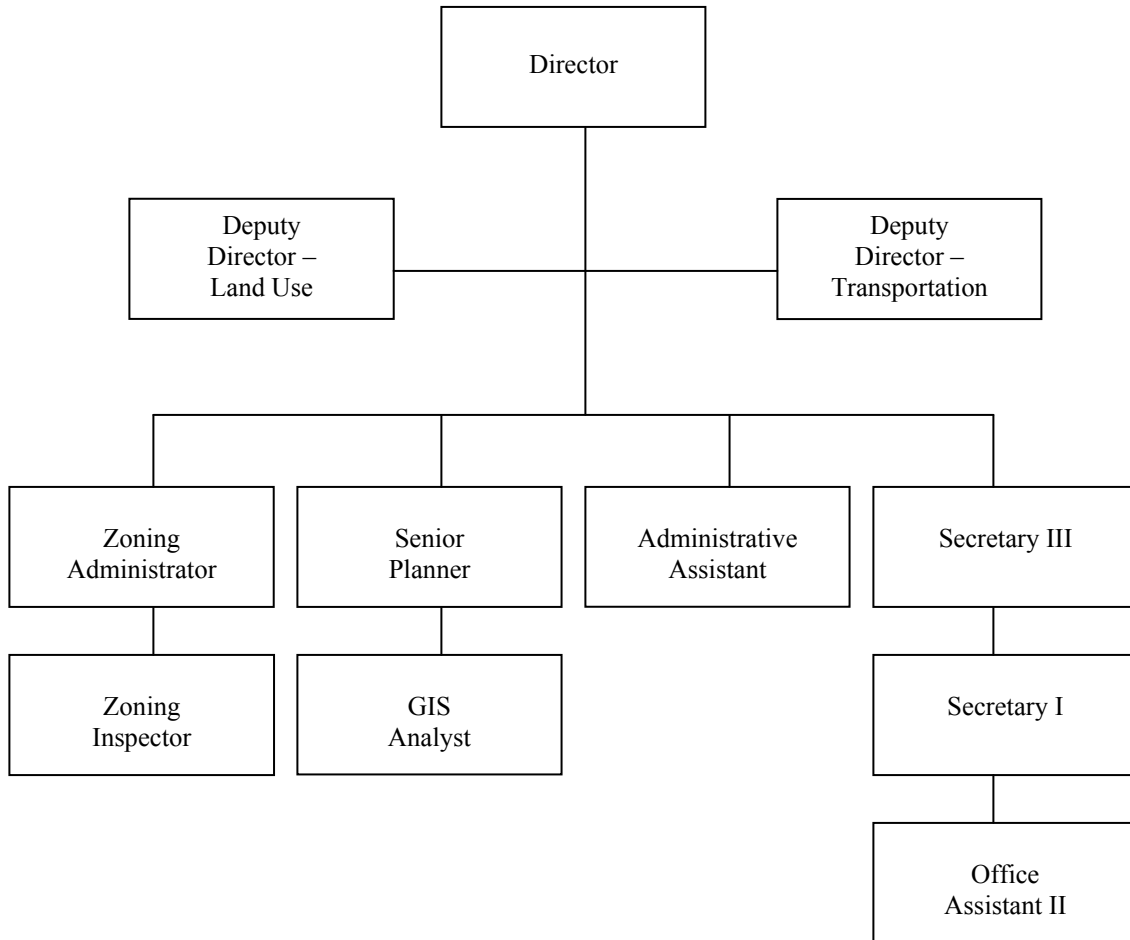
Mary Jane and James L. Bowman Library  
Stephens City, Virginia  
Opened July 2001

## Community Development

	2008 Actual	2009 Budget	2010 Adopted Budget	Increase (Decrease) FY 2009 to FY 2010	
				Amount	%
Planning & Development	\$1,085,269	\$1,175,740	<b>\$1,067,117</b>	-\$108,623	-9.24%
EDC	721,771	556,858	<b>532,264</b>	-24,594	-4.42%
Zoning Board	3,715	6,820	<b>6,175</b>	- 645	-9.46%
Building Appeals Board	125	550	<b>550</b>	0	0.00%
N.S.V. Regional Commission	31,065	31,065	<b>29,294</b>	-1,771	-5.70%
Gypsy Moth/Biosolids	326,318	346,438	<b>146,887</b>	-199,551	-57.60%
Soil & Water Conservation	338,832	334,606	<b>8,500</b>	-326,106	-97.46%
Extension	184,599	195,871	<b>194,540</b>	-1,331	-0.68%
<b>COMMUNITY DEVELOPMENT</b>	<b>\$2,691,694</b>	<b>\$2,647,948</b>	<b>\$1,985,327</b>	<b>-\$662,621</b>	<b>-25.02%</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, historic preservation, land use planning, agricultural and conservation planning and capital improvements planning. Transportation planning projects include Transportation Impact Fees, Transportation Modeling of road network, Route 37 East advancement, evaluation of potential transit service extension to areas of the county, VDOT 6-year road plans, 5-year CIP for Transportation and active involvement in the Winchester-Frederick County Metropolitan Planning Organization. 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; Public Improvement Plan Review, assistance with general inquiries; violation inspection and administration; and agenda preparation.

## GOALS:

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

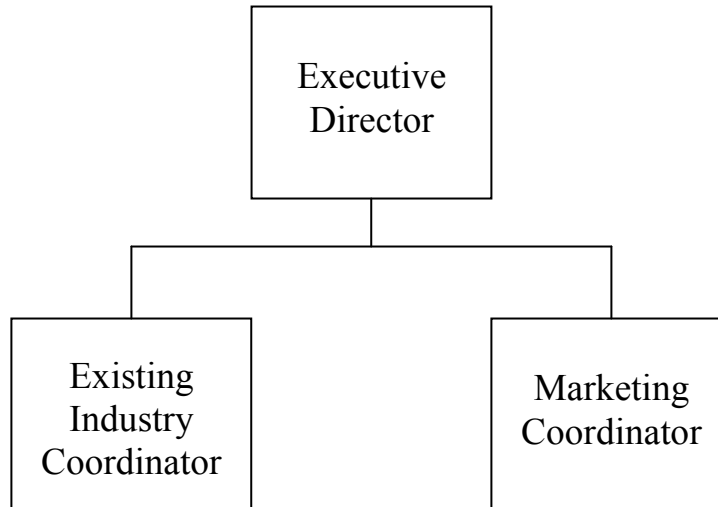
## PERFORMANCE INDICATORS:

	FY 2008 Actual	FY 2009 Budget	FY 2010 Budget
# of Planning Commission meetings held and supported	20	20	20
% of application reviews completed within 15-20 working days	95%	100%	100%

## BUDGET SUMMARY:

	FY 2008 Actual	FY 2009 Approved Budget	FY 2009 Estimated Budget	FY 2010 Adopted Budget	Increase/Decrease FY 2009 App. To FY 2010	
					Amount	%
Costs:						
Personnel	945,657	980,756	927,942	<b>905,888</b>	-74,868	-7.63%
Operating	115,091	191,384	357,332	<b>157,629</b>	-33,755	-17.64%
Capital/Leases	24,521	3,600	3,480	<b>3,600</b>	0	0.00%
<b>TOTAL</b>	<b>1,085,269</b>	<b>1,175,740</b>	<b>1,288,754</b>	<b>1,067,117</b>	-108,623	-9.24%
Revenue:						
Fees	520,969	559,276	613,028	<b>395,851</b>	-163,425	-29.22%
State/Federal	0	30,000	30,000	<b>30,000</b>	0	0.00%
Local	564,300	586,464	645,726	<b>641,266</b>	54,802	9.34%
<b>TOTAL</b>	<b>1,085,269</b>	<b>1,175,740</b>	<b>1,288,754</b>	<b>1,067,117</b>	-108,623	-9.24%
Full-time Positions	14	13	12	<b>11</b>	-2	-15.38%

# Economic Development Commission



# ECONOMIC DEVELOPMENT COMMISSION

8102

## DESCRIPTION:

The Economic Development Commission is tasked with "fostering an efficient and cooperative effort towards establishing economic development goals and strategies to meet these goals for the Winchester-Frederick County area". The mission of the EDC is "to facilitate the Winchester-Frederick County community's efforts to create a diverse and strong business base, and to provide accurate and timely data to aid local government in balancing economic growth, conservation of resources and the generation of revenue for the greater good of our entire citizenry." The EDC seeks to retrain, improve and communicate this community's track record toward business development. This track record focuses on welcoming new quality companies, and more importantly providing continual resources and assistance to secure their future. The EDC provides a wide array of information and free, confidential services designed to help American and international businesses locate or expand operations in Winchester and Frederick County. Services include: providing existing businesses with retention and expansion programs and services; identifying possible real estate locations in the county for new or expanding businesses; providing current market information about Winchester, the Commonwealth of Virginia and regional market; assisting with efforts to open or expand operations by providing information about Winchester and Frederick County's zoning, taxes and other government processes; establishing contact with Winchester and Frederick County government agencies that issue permits, and obtain answers to questions that arise; and providing orientation information for employees relocating to the community.

## GOALS:

- 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 energy conservation programs in existing industries in order to save energy and remain competitive.
- Educate the public and government leaders on need for consistency/commitment to a proactive business development presence.

## DEPARTMENTAL ACCOMPLISHMENTS:

- Identified and helped secure funding and programs through the State to help eighteen industries with local expansions
- Conducted the tenth annual Career Awareness Campaign.
- Facilitated over \$88 million in new capital investment and retained/created/retrained over 569 jobs through expansions.
- Served on the Lord Fairfax Community College Tech Prep Consortium Committee to help develop technical training at the community college and the high schools in the region.
- Revised commercial/industrial space market study on quarterly basis.
- Published "Eight Days a Week", a quality of life publication.
- Responded to over 40 new business client inquiries.
- Facilitated over \$20 million in new capital investment and over 500 new jobs through new locations.

## BUDGET SUMMARY:

	FY 2008 Actual	FY 2009 Approved Budget	FY 2009 Estimated Budget	<b>FY 2010 Adopted Budget</b>	Increase/Decrease FY 2009 App. To FY 2010	
					Amount	%
Costs:						
Personnel	272,860	285,604	278,157	<b>290,093</b>	4,489	1.57%
Operating	419,367	239,983	446,572	<b>210,900</b>	-29,083	-12.12%
Capital/Leases	29,544	31,271	39,256	<b>31,271</b>	0	0.00%
<b>TOTAL</b>	<b>721,771</b>	<b>556,858</b>	<b>763,985</b>	<b>532,264</b>	-24,594	-4.42%
Revenue:						
Fees	109,355	80,500	107,220	<b>80,500</b>	0	0.00%
State/Federal	227,723	0	72,000	<b>0</b>	0	0.00%
Local	384,693	476,358	391,088	<b>451,764</b>	-24,594	-5.16%
<b>TOTAL</b>	<b>721,771</b>	<b>556,858</b>	<b>570,308</b>	<b>532,264</b>	-24,594	-4.42%
Full-time Positions	3	3	3	<b>3</b>	0	0.00%



# ZONING BOARD

8104

## DESCRIPTION:

The Board of Zoning Appeals is composed of five voting citizen members. The Board is controlled by specific provisions set forth in the Code of Virginia Title 15.1 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 2008 Actual	FY 2009 Approved Budget	FY 2009 Estimated Budget	<b>FY 2010 Adopted Budget</b>	Increase/Decrease FY 2009 App. To FY 2010	
					Amount	%
Costs:						
Personnel	1,410	2,520	0	<b>2,520</b>	0	0.00%
Operating	2,305	4,300	0	<b>3,655</b>	-645	-15.00%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>3,715</b>	<b>6,820</b>	<b>0</b>	<b>6,175</b>	<b>-645</b>	<b>-9.46%</b>
Revenue:						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	3,715	6,820	0	<b>6,175</b>	-645	-9.46%
<b>TOTAL</b>	<b>3,968</b>	<b>6,820</b>	<b>0</b>	<b>6,175</b>	<b>-645</b>	<b>-9.46%</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 review and rule on questions on interpretation of the Virginia Uniform Statewide Building Code as made by the County Building Official. This board is served by staff of the Planning and Inspections Departments.

**GOALS:**

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

**BUDGET SUMMARY:**

	FY 2008 Actual	FY 2009 Approved Budget	FY 2009 Estimated Budget	<b>FY 2010 Adopted Budget</b>	Increase/Decrease FY 2009 App. To FY 2010	
					Amount	%
Costs:						
Personnel	125	150	0	<b>150</b>	0	0.00%
Operating	0	400	0	<b>400</b>	0	0.00%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>125</b>	<b>550</b>	<b>0</b>	<b>550</b>	<b>0</b>	<b>0.00%</b>
Revenue:						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	125	550	0	<b>550</b>	0	0.00%
<b>TOTAL</b>	<b>125</b>	<b>550</b>	<b>0</b>	<b>550</b>	<b>0</b>	<b>0.00%</b>
Full-time Positions	0	0	0	<b>0</b>	0	0.00%

# NORTHERN SHENANDOAH VALLEY REGIONAL COMMISSION

8107

## DESCRIPTION:

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

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

## GOALS:

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

## BUDGET SUMMARY:

	FY 2008 Actual	FY 2009 Approved Budget	FY 2009 Estimated Budget	FY 2010 Adopted Budget	Increase/Decrease FY 2009 App. To FY 2010	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	31,065	31,065	31,065	29,294	-1,771	-5.70%
Capital/Leases	0	0	0	0	0	0.00%
<b>TOTAL</b>	31,065	31,065	31,065	29,294	-1,771	-5.70%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	31,065	31,065	31,065	29,294	-1,771	-5.70%
<b>TOTAL</b>	31,065	31,065	31,065	29,294	-1,771	-5.70%
 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 also 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 allow the county to receive reimbursement from the Department of Environmental Quality (DEQ) for the monitoring and testing of the already 9,500 plus permitted biosolids applications sites within Frederick County.

## GOALS:

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

## DEPARTMENTAL ACCOMPLISHMENTS:

- Worked with the Northern Virginia Master Gardners Program.
- Performed research for Canadian Forest Service and the pesticide manufacturer Foray, by documenting gypsy moth hatch and recording winter temperatures at test sites.
- Suppressed gypsy moths in Frederick County by spraying 3,800 acres.
- Attended Forest Pest recertification.
- Became the secretary for the Virginia Association of Forest Health Professionals.

## BUDGET SUMMARY:

	FY 2008 Actual	FY 2009 Approved Budget	FY 2009 Estimated Budget	FY 2010 Adopted Budget	Increase/Decrease FY 2009 App. To FY 2010	
					Amount	%
Costs:						
Personnel	51,260	68,473	59,446	59,536	-8,937	-13.05%
Operating	275,058	277,165	157,440	86,551	-190,614	-68.77%
Capital/Leases	0	800	0	800	0	0.00%
<b>TOTAL</b>	326,318	346,438	216,886	<b>146,887</b>	-199,551	-57.60%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	2,292	28,560	4,524	0	-28,560	-100.00%
Local	324,026	317,878	212,362	146,887	-170,991	-53.79%
<b>TOTAL</b>	326,318	346,438	216,886	<b>146,887</b>	-199,551	-57.60%
Full-time Positions	1	1	1	1	0	0.00%

# SOIL AND WATER CONSERVATION DISTRICT

8203

## DESCRIPTION:

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

The Soil & Water Conservation District moved its offices during FY 2009 from Frederick County to another neighboring county, therefore, the District payroll that was administered by Frederick County was transferred as well.

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

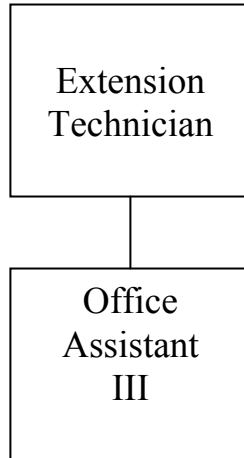
## GOALS:

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

## BUDGET SUMMARY:

	FY 2008 Actual	FY 2009 Approved Budget	FY 2009 Estimated Budget	<b>FY 2010 Adopted Budget</b>	Increase/Decrease FY 2009 App. To FY 2010	
					Amount	%
Costs:						
Personnel	328,832	324,606	229,029	0	-324,606	-100.00%
Operating	10,000	10,000	10,000	8,500	-1,500	-15.00%
Capital/Leases	0	0	0	0	0	0.00%
<b>TOTAL</b>	<b>338,832</b>	<b>334,606</b>	<b>239,029</b>	<b>8,500</b>	<b>-326,106</b>	<b>-97.46%</b>
Revenue:						
Fees	328,832	324,606	229,029	0	-324,606	-100.00%
State/Federal	0	0	0	0	0	0.00%
Local	10,000	10,000	10,000	8,500	-1,500	-15.00%
<b>TOTAL</b>	<b>338,832</b>	<b>334,606</b>	<b>239,029</b>	<b>8,500</b>	<b>-326,106</b>	<b>-97.46%</b>
Full-time Positions	6	6	6	0	-6	-100.00%

# Extension



# EXTENSION

8301

## DESCRIPTION:

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

## GOALS:

- Provide producers with research based information from 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 and camps.
- Provide school enrichment programs for 1,000 sixth grade youth in Frederick County schools.
- Develop and deliver nutrition and health educational program targeted to the community and businesses.
- Manage and implement six classes through the Smart Choices Nutrition Education Program

## DEPARTMENTAL ACCOMPLISHMENTS:

- Conducted four in-depth fruit meetings for commercial fruit growers.
- Planned the fall Farm Transition Management workshop series to be conducted in the Winchester area for the planning district.

## BUDGET SUMMARY:

	FY 2008 Actual	FY 2009 Approved Budget	FY 2009 Estimated Budget	<b>FY 2010 Adopted Budget</b>	Increase/Decrease FY 2009 App. To FY 2010 Amount	%
Costs:						
Personnel	108,688	100,615	116,052	<b>105,455</b>	4,840	4.81%
Operating	74,461	92,736	49,280	<b>86,943</b>	-5,793	-6.25%
Capital/Leases	1,450	2,520	1,764	<b>2,142</b>	-378	-15.00%
<b>TOTAL</b>	<b>184,599</b>	<b>195,871</b>	<b>167,096</b>	<b>194,540</b>	-1,331	-0.68%
Revenue:						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	184,599	195,871	167,096	<b>194,540</b>	-1,331	-0.68%
<b>TOTAL</b>	<b>184,599</b>	<b>195,871</b>	<b>167,096</b>	<b>194,540</b>	-1,331	-0.68%
Full-time Positions	2	2	2	<b>2</b>	0	0.00%

# Miscellaneous



Millwood Station  
Frederick County Fire and Rescue  
Winchester, Virginia



# TRANSFERS

9301

**DESCRIPTION:**

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

**GOALS:**

- To transfer the correct amounts to the appropriate funds.

**BUDGET SUMMARY:**

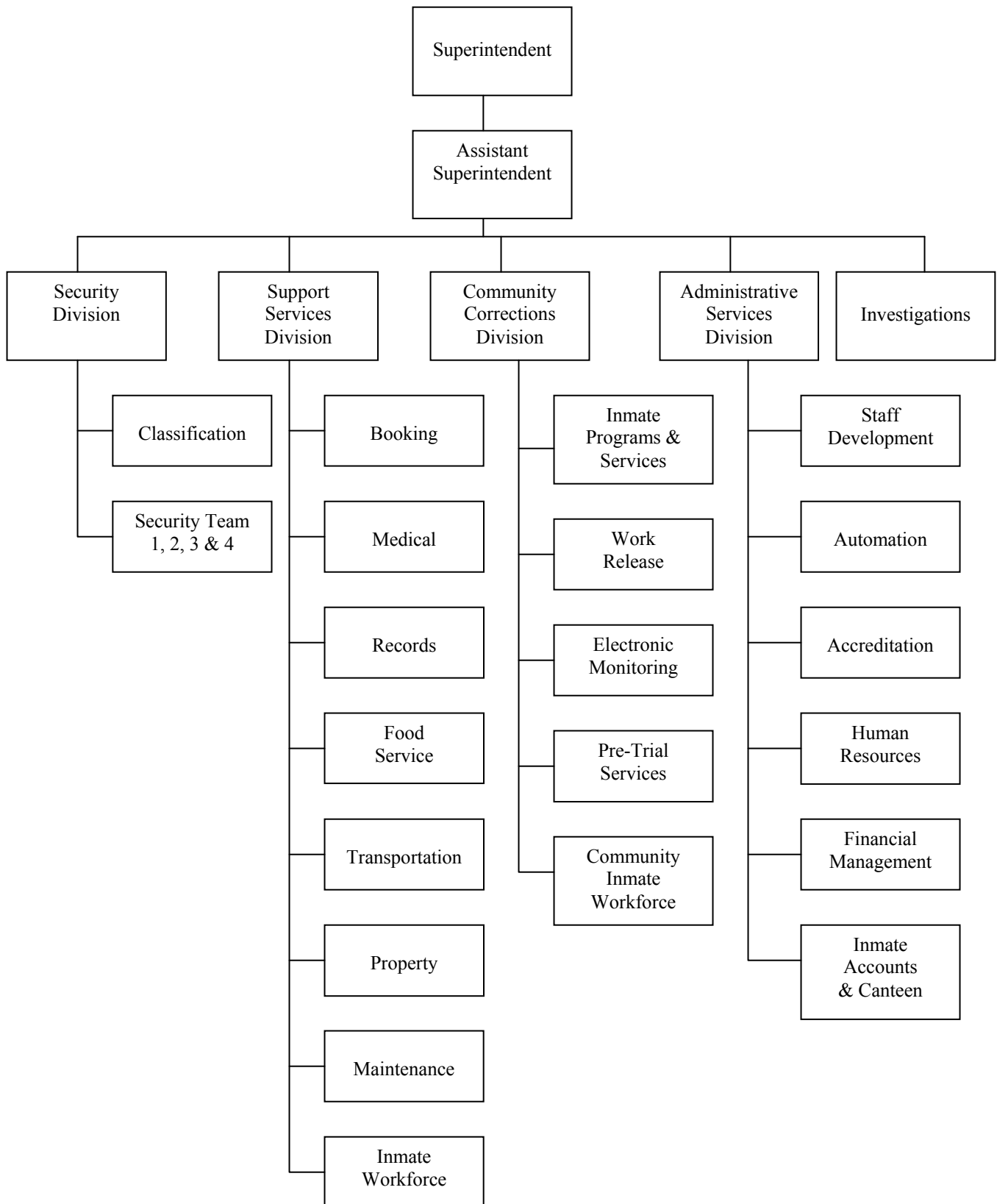
	FY 2008 Actual	FY 2009 Approved Budget	FY 2009 Estimated Budget	<b>FY 2010 Adopted Budget</b>	Increase/Decrease FY 2009 App. To FY 2010	
					Amount	%
<b>Costs:</b>						
Personnel	0	0	0	<b>0</b>	0	0.00%
Operating	79,121,781	79,871,400	78,447,784	<b>74,044,689</b>	-5,826,711	-7.30%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>79,121,781</b>	<b>79,871,400</b>	<b>78,447,784</b>	<b>74,044,689</b>	-5,826,711	-7.30%
<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	79,121,781	79,871,400	78,447,784	<b>74,044,689</b>	-5,826,711	-7.30%
<b>TOTAL</b>	<b>79,121,781</b>	<b>79,871,400</b>	<b>78,447,784</b>	<b>74,044,689</b>	-5,826,711	-7.30%
 Full-time Positions	 0	 0	 0	 <b>0</b>	 0	 0.00%

# Other Funds



Northwestern Regional Adult Detention Center  
Winchester, Virginia  
Established 1989

# Northwestern Regional Adult Detention Center



# NORTHWESTERN REGIONAL ADULT DETENTION CENTER

3301

## DESCRIPTION:

Organized in 1989, the Northwestern Regional Adult Detention Center is a direct supervision jail consisting of a 440-bed medium security Main Jail, a 147-bed medium security Annex, and a 204-bed Community Corrections Center. The Detention Center is governed by a Jail Authority composed of 14 primary members appointed by the four participating jurisdictions and directed by a Superintendent appointed by the Authority. The facility operates in accordance with the Code of Virginia and the standards prescribed by the Virginia Board of Corrections. The Detention Center's daily population during FY 2008 averaged 624 inmates, a 4% increase over the previous year. Anticipated FY 2010 average daily population is 550. The Detention Center employs a variety of alternatives to full-time incarceration to limit the impact of inmate population increases. During FY 2008, more than 250 inmates were diverted into the Detention Center's Pretrial Services, Home Electronic Monitoring (HEM), and Work Release Programs.

## GOALS:

- Relocate the Detention Center's Pretrial Services Section to the Community Corrections Center.
- In coordination with other appropriate agencies, develop procedures to reduce the number of incarcerated mentally ill persons.
- Reduce the requirement for overtime through inmate population consolidation and use of alternative programs.

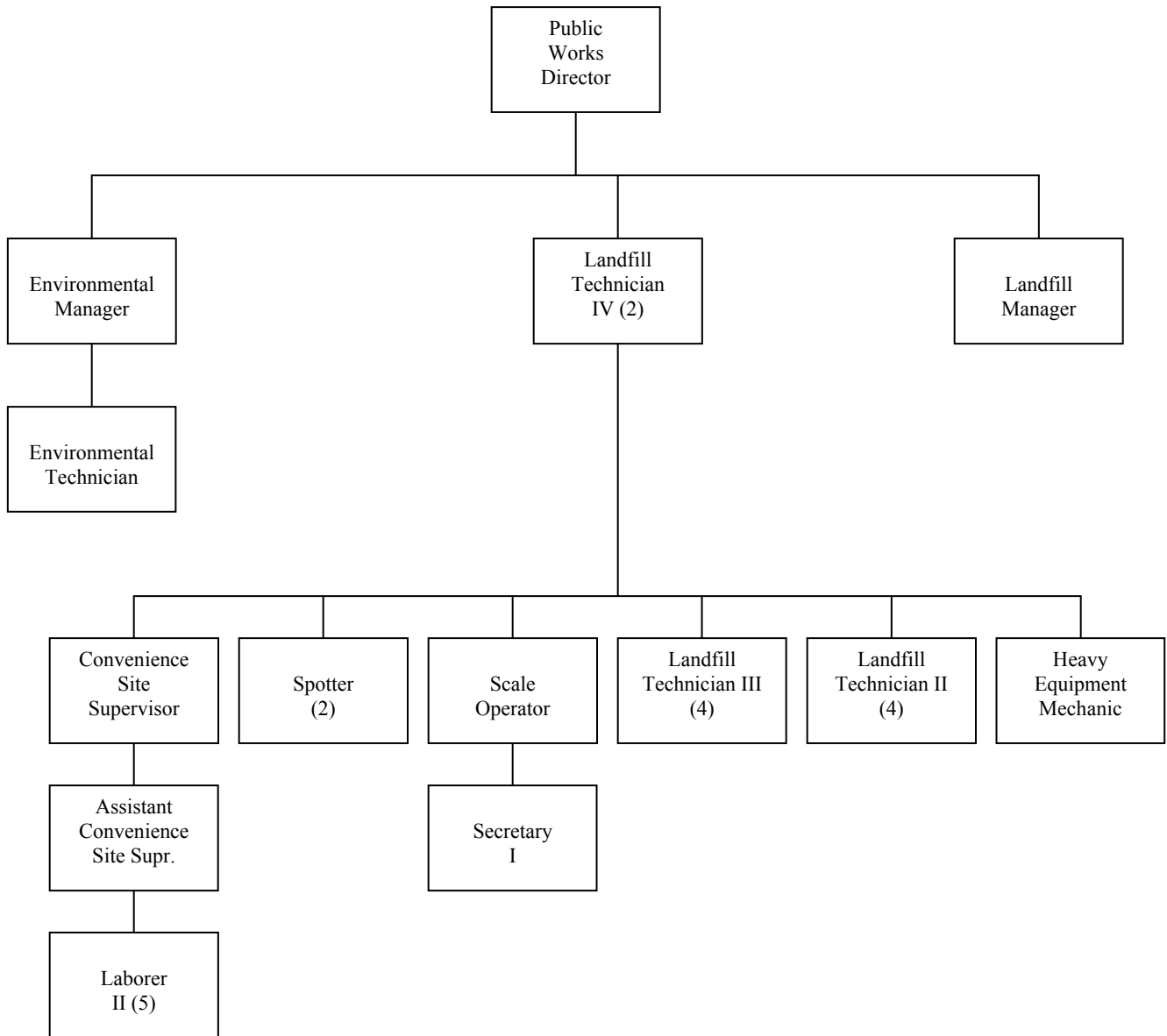
## PERFORMANCE INDICATORS:

	FY 2008 Actual	FY 2009 Budget	FY 2010 Budget
# of acts of institutional violence	40	30	35
Average weekly cost to feed inmates	\$18,469	\$19,573	\$16,839
Inmate/inmate assaults	38	28	34
Inmate/officer assaults	2	2	1
% of Dept. of Corrections standards in total or partial compliance	100%	100%	100%

## BUDGET SUMMARY:

	FY 2008 Actual	FY 2009 Approved Budget	FY 2009 Estimated Budget	<b>FY 2010 Adopted Budget</b>	Increase/Decrease FY 2009 App. To FY 2010	
					Amount	%
<b>Costs:</b>						
Personnel	12,230,733	14,044,469	13,350,631	<b>12,843,738</b>	-1,200,731	-8.55%
Operating	4,431,938	4,779,876	4,715,974	<b>4,408,354</b>	-371,522	-7.77%
Capital/Leases	116,688	54,132	65,490	<b>47,000</b>	-7,132	-13.18%
<b>TOTAL</b>	<b>16,779,359</b>	<b>18,878,477</b>	<b>18,132,095</b>	<b>17,299,092</b>	-1,579,385	-8.37%
<b>Revenue:</b>						
Fees	2,198,814	1,394,322	1,140,729	<b>1,042,089</b>	-352,233	-25.26%
State/Federal	8,602,241	7,882,813	7,673,604	<b>7,653,271</b>	-229,542	-2.91%
Local	7,645,924	9,601,342	9,317,762	<b>8,603,732</b>	-997,610	-10.39%
<b>TOTAL</b>	<b>18,446,979</b>	<b>18,878,477</b>	<b>18,132,095</b>	<b>17,299,092</b>	-1,579,385	-8.37%
Full-time Positions	195	206	205	<b>194</b>	11	5.64%

# Landfill



# REFUSE DISPOSAL - LANDFILL

4204

**DESCRIPTION:**

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

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

The operation of the Subtitle “D” landfill which includes a composite liner and leachate collection includes a mandatory waste screening program. The permit requires that at least two percent of the waste that is placed in the fill be inspected. The main purpose of these mandatory inspections is to identify potential hazardous wastes and assure waste is being generated in the permitted service area. Approximately 3,500 random waste inspections were performed in FY 2008.

**GOALS:**

- Maintain vegetative cover on exposed soils by overseeding and fertilizing.
- Increase safety awareness of all landfill employees.
- Recirculate leachate into MSW landfill 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.

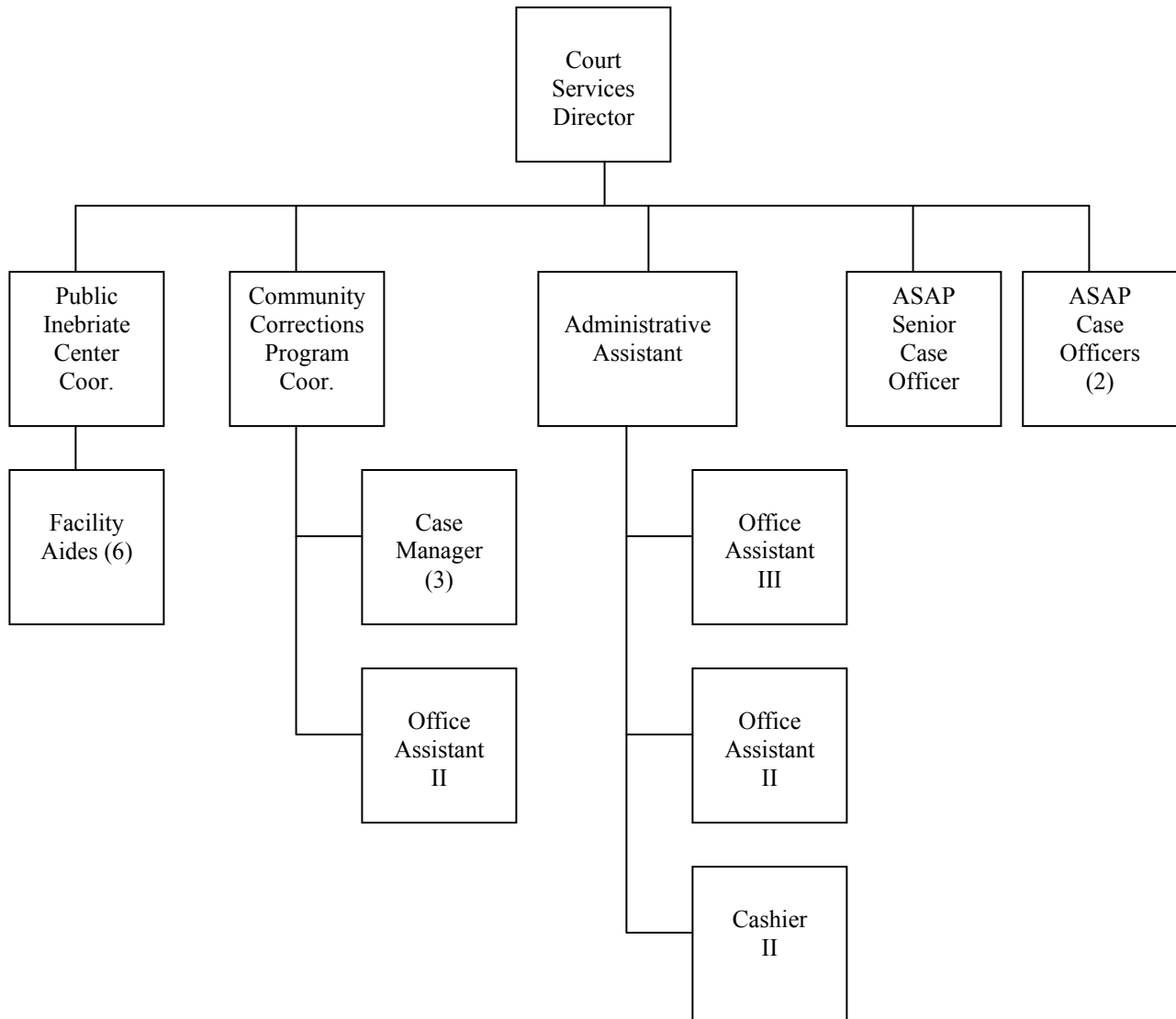
**DEPARTMENTAL ACCOMPLISHMENTS:**

- Weighed and disposed of 166,838 tons of waste.
- Saved air space through the use of alternate daily cover Posi-Shell.
- Produced approximately 12,000 cubic yards of mulch from collected brush and yard waste.
- Chipped 183,287 passenger tires and 16,898 truck tires.
- Maintained household hazardous waste collection schedule, increasing services while maintaining costs, serving approximately 1,500 households.
- Increased frequency of electronic recycling events to two times a month, diverting electronic products from the landfill.
- Completed negotiations for a Greenhouse Gas Project.
- Collected and flared approximately 100 million cubic feet of landfill gas.

**BUDGET SUMMARY:**

	FY 2008 Actual	FY 2009 Approved Budget	FY 2009 Estimated Budget	FY 2010 Adopted Budget	Increase/Decrease FY 2009 App. To FY 2010	
					Amount	%
Costs:						
Personnel	1,455,732	1,616,078	1,521,144	<b>1,608,634</b>	-7,444	-0.46%
Operating	2,582,239	3,961,798	2,658,942	<b>4,273,048</b>	311,250	7.86%
Capital/Leases	2,587,715	5,764,800	5,733,718	<b>1,681,300</b>	-4,083,500	-70.84%
<b>TOTAL</b>	6,625,686	11,342,676	9,913,804	<b>7,562,982</b>	-3,779,694	-33.32%
Revenue:						
Fees	6,599,611	11,342,676	9,913,804	<b>7,562,982</b>	-3,779,694	-33.32%
State/Federal	26,075	0	0	<b>0</b>	0	0.00%
Local	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	6,625,686	11,342,676	9,913,804	<b>7,562,982</b>	-3,779,694	-33.32%
 Full-time Positions	 26	 28	 26	 <b>26</b>	 -2	 -7.14%

# Division of Court Services



# DIVISION OF COURT SERVICES – A.S.A.P.

2109

## DESCRIPTION:

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

## GOALS:

- Provide the convicted DUI offender with a meaningful alternative to jail, fines and loss of driving privileges through program participation.
- 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 2008 Actual	FY 2009 Budget	FY 2010 Budget
DUI Referrals	1,201	1,200	1,200
Young Offender Referrals	85	60	60
First Offender Drug Program Referrals	336	300	300
Driver Improvement Clinic Referrals	331	200	200
Habitual Offender Evaluations	88	120	120

## BUDGET SUMMARY:

	FY 2008 Actual	FY 2009 Approved Budget	FY 2009 Estimated Budget	<b>FY 2010 Adopted Budget</b>	Increase/Decrease FY 2009 App. To FY 2010	
					Amount	%
Costs:						
Personnel	332,011	362,703	342,745	<b>373,518</b>	10,815	2.98%
Operating	176,419	182,245	155,614	<b>188,460</b>	6,215	3.41%
Capital/Leases	14,824	17,400	15,456	<b>18,200</b>	800	4.60%
<b>TOTAL</b>	<b>523,254</b>	<b>562,348</b>	<b>513,815</b>	<b>580,178</b>	17,830	3.17%
Revenue:						
Fees	523,254	562,348	513,815	<b>580,178</b>	17,830	3.17%
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>523,254</b>	<b>562,348</b>	<b>513,815</b>	<b>580,178</b>	17,830	3.17%
Full-time Positions	6	6	6	<b>6</b>	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 2008 Actual	FY 2009 Approved Budget	FY 2009 Estimated Budget	<b>FY 2010 Adopted Budget</b>	Increase/Decrease FY 2009 App. To FY 2010	
					Amount	%
Costs:						
Personnel	184,338	155,706	155,334	<b>160,443</b>	4,737	3.04%
Operating	0	0	0	<b>0</b>	0	0.00%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>184,338</b>	<b>155,706</b>	<b>155,334</b>	<b>160,443</b>	<b>4,737</b>	<b>3.04%</b>
Revenue:						
Fees	170,003	140,963	137,868	<b>157,986</b>	17,023	12.08%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	14,335	14,743	17,466	<b>2,457</b>	-12,286	-83.33%
<b>TOTAL</b>	<b>184,338</b>	<b>155,706</b>	<b>155,334</b>	<b>160,443</b>	<b>4,737</b>	<b>3.04%</b>
Full-time Positions	3	2	2	<b>2</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 to 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 six 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 2008 Actual	FY 2009 Budget	FY 2010 Budget
Law Enforcement Admissions	1,774	1,600	1,750
Walk-In Admissions	489	420	450
Total Admissions to NRADC for Drunk in Public	112	120	120

## BUDGET SUMMARY:

	FY 2008 Actual	FY 2009 Approved Budget	FY 2009 Estimated Budget	FY 2010 Adopted Budget	Increase/Decrease FY 2009 App. To FY 2010	
					Amount	%
Costs:						
Personnel	293,927	314,595	295,335	<b>290,663</b>	-23,932	-7.61%
Operating	58,880	64,218	52,610	<b>60,684</b>	-3,534	-5.50%
Capital/Leases	421	500	300	<b>500</b>	0	0.00%
<b>TOTAL</b>	<b>353,228</b>	<b>379,313</b>	<b>348,245</b>	<b>351,847</b>	<b>-27,466</b>	<b>-7.24%</b>
Revenue:						
Fees	43,571	51,067	25,999	<b>60,000</b>	8,933	17.49%
State/Federal	85,926	91,926	85,926	<b>64,444</b>	-27,482	-29.90%
Local	223,731	236,320	236,320	<b>227,403</b>	-8,917	-3.77%
<b>TOTAL</b>	<b>353,228</b>	<b>379,313</b>	<b>348,245</b>	<b>351,847</b>	<b>-27,466</b>	<b>-7.24%</b>
Full-time Positions	7	7	6	<b>6</b>	-1	-14.29%

# 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 the use of communication techniques and skills, which motivates the client to change their criminal thinking and behavior.
- Make offenders accountable to the community for their criminal behavior through community service programs, restitution programs, and counseling programs.
- 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.

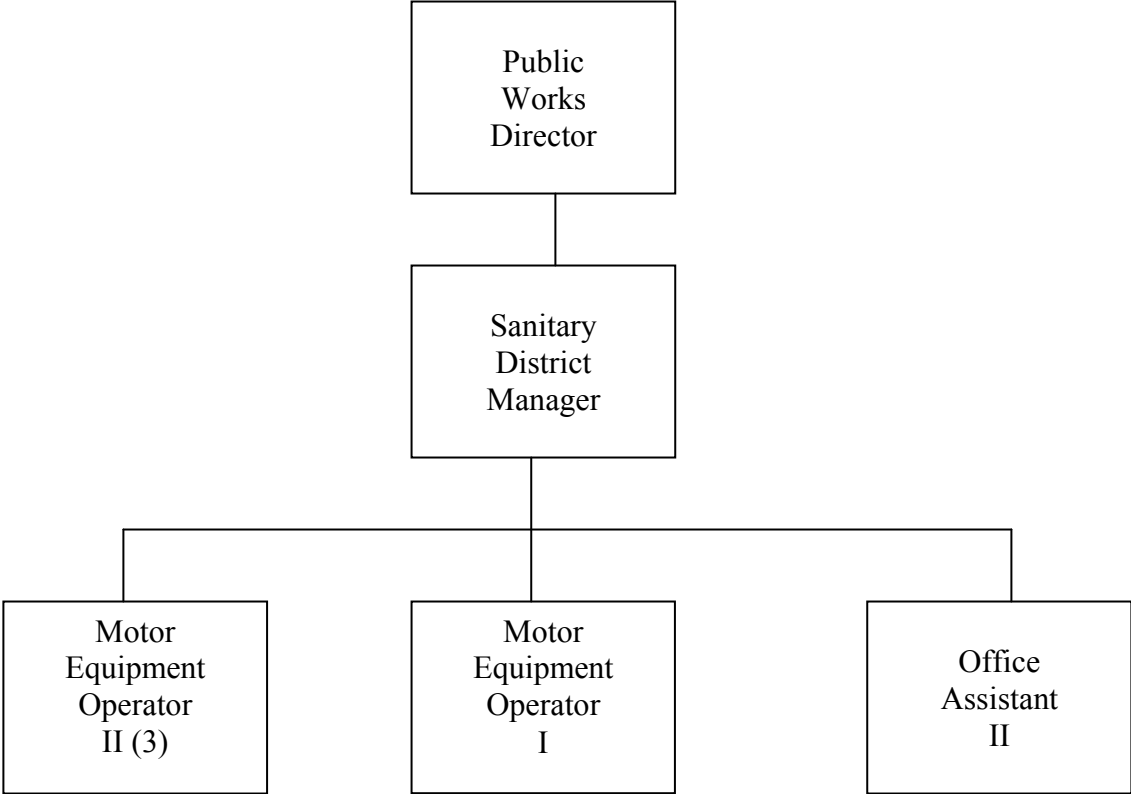
## PERFORMANCE INDICATORS:

	FY 2008 Actual	FY 2009 Budget	FY 2010 Budget
Cases Referred	682	750	845
Cases Closed – Successful	504	591	676
Community Service Hours Performed	18,300	19,893	25,000
Court Costs Paid	\$4,645	\$3,571	\$5,000
Restitution Paid	\$12,415	\$7,413	\$6,000
Jail Days Suspended	31,051	27,510	35,000
Client Supervision Days	117,118	121,758	140,650

## BUDGET SUMMARY:

	FY 2008 Actual	FY 2009 Approved Budget	FY 2009 Estimated Budget	FY 2010 Adopted Budget	Increase/Decrease FY 2009 App. To FY 2010 Amount	%
Costs:						
Personnel	213,530	257,796	261,916	<b>269,134</b>	11,338	4.40%
Operating	69,918	51,173	44,224	<b>53,379</b>	2,206	4.31%
Capital/Leases	8,164	8,700	8,040	<b>9,000</b>	300	3.45%
TOTAL	291,612	317,669	314,180	<b>331,513</b>	13,844	4.36%
Revenue:						
Fees	72,163	94,220	69,280	<b>85,505</b>	-8,715	-9.25%
State/Federal	219,449	223,449	223,449	<b>212,511</b>	-10,938	-4.90%
Local	0	0	21,451	<b>33,497</b>	33,497	100.00%
TOTAL	291,612	317,669	314,180	<b>331,513</b>	13,844	4.36%
Full-time Positions	4	5	5	<b>5</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.

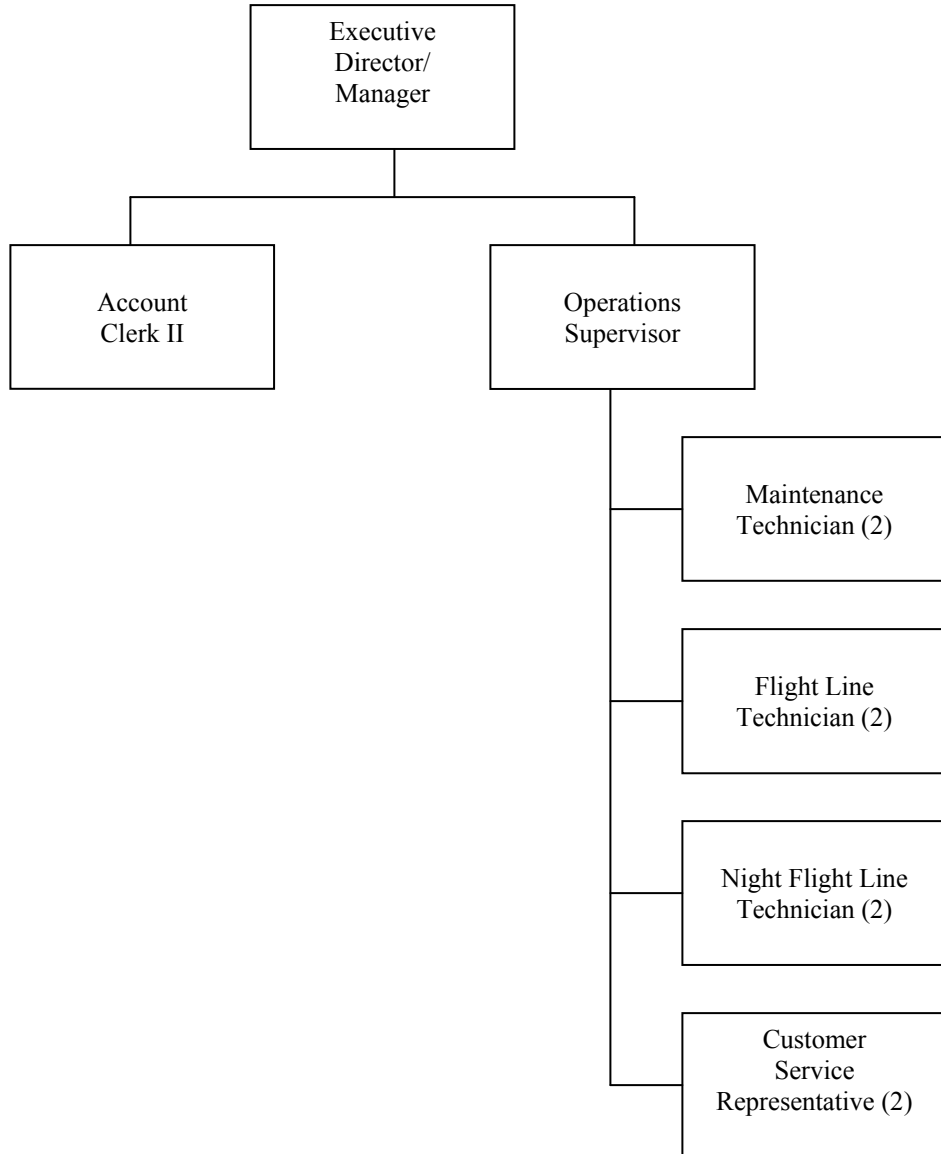
## DEPARTMENTAL ACCOMPLISHMENTS:

- 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.

## BUDGET SUMMARY:

	FY 2008 Actual	FY 2009 Approved Budget	FY 2009 Estimated Budget	<b>FY 2010 Adopted Budget</b>	Increase/Decrease FY 2009 App. To FY 2010	
					Amount	%
Costs:						
Personnel	287,075	304,367	323,997	<b>329,476</b>	25,109	8.25%
Operating	363,152	352,171	197,756	<b>349,440</b>	-2,731	-0.78%
Capital/Leases	176,905	364,000	349,245	<b>40,000</b>	-324,000	-89.01%
<b>TOTAL</b>	<b>827,132</b>	<b>1,020,538</b>	<b>870,998</b>	<b>718,916</b>	-301,622	-29.56%
Revenue:						
Fees	827,132	1,020,538	870,998	<b>718,916</b>	-301,622	-29.56%
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>827,132</b>	<b>1,020,538</b>	<b>870,998</b>	<b>718,916</b>	-301,622	-29.56%
 Full-time Positions	 6	 6	 6	 <b>6</b>	 0	 0.00%

# Regional Airport Authority



# AIRPORT AUTHORITY OPERATING FUND

8109

## DESCRIPTION:

The Airport Authority operates and maintains the regional airport as a public use facility while striving to balance its annual budget using airport-generated revenues. Approximately 83 percent of the funds required to operate and maintain the 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.
- To become self-sustaining in operations.
- Expand services to attract new corporate customers and increase based aircraft.
- Build additional corporate hangars to attract new jet aircraft owners to base at Winchester Regional Airport.

## BUDGET SUMMARY:

	FY 2008 Actual	FY 2009 Approved Budget	FY 2009 Estimated Budget	<b>FY 2010 Adopted Budget</b>	Increase/Decrease	
					FY 2009 App. To FY 2010 Amount	%
<b>Costs:</b>						
Personnel	564,808	668,600	583,620	<b>607,447</b>	36,194	5.72%
Operating	1,847,629	2,395,400	1,404,065	<b>2,295,150</b>	313,200	15.04%
Capital/Leases	238,985	257,135	256,332	<b>257,131</b>	5,190	2.06%
<b>TOTAL</b>	<b>2,651,422</b>	<b>3,321,135</b>	<b>2,244,017</b>	<b>3,159,728</b>	<b>354,584</b>	<b>11.95%</b>
<b>Revenue:</b>						
Fees	2,578,305	3,252,243	2,175,125	<b>3,134,588</b>	382,450	13.33%
State/Federal	0	25,140	25,140	<b>25,140</b>	1,500	6.35%
Local	73,117	43,752	43,752	<b>0</b>	-29,366	-40.16%
<b>TOTAL</b>	<b>2,651,422</b>	<b>3,321,135</b>	<b>2,244,017</b>	<b>3,159,728</b>	<b>354,584</b>	<b>11.95%</b>
Full-time Positions	12	13	11	<b>11</b>	-2	-15.38%

# School Funds

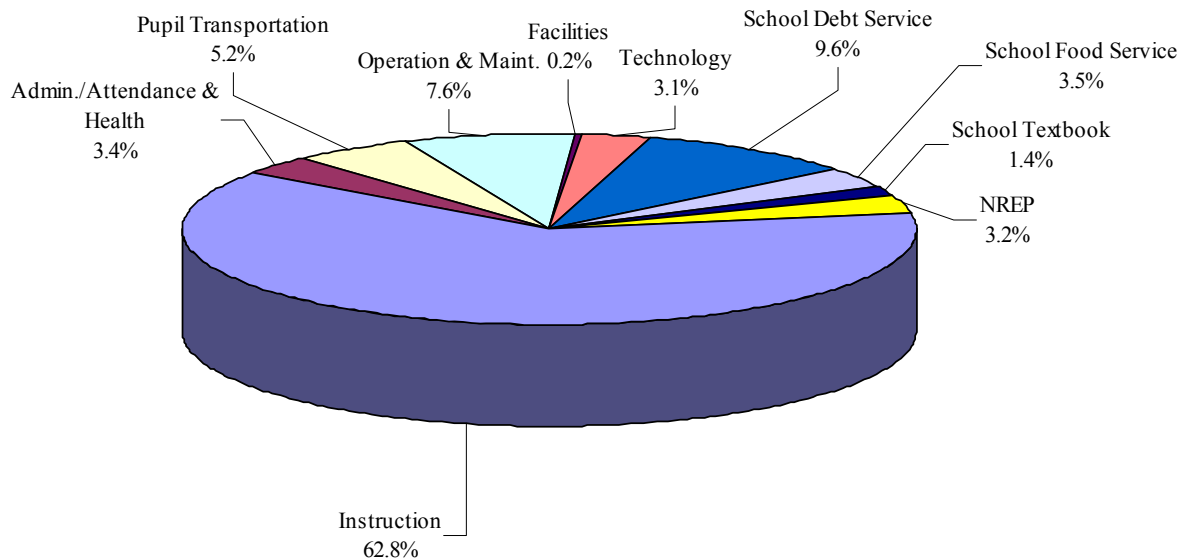


Millbrook High School  
Winchester, Virginia  
Opened in 2003



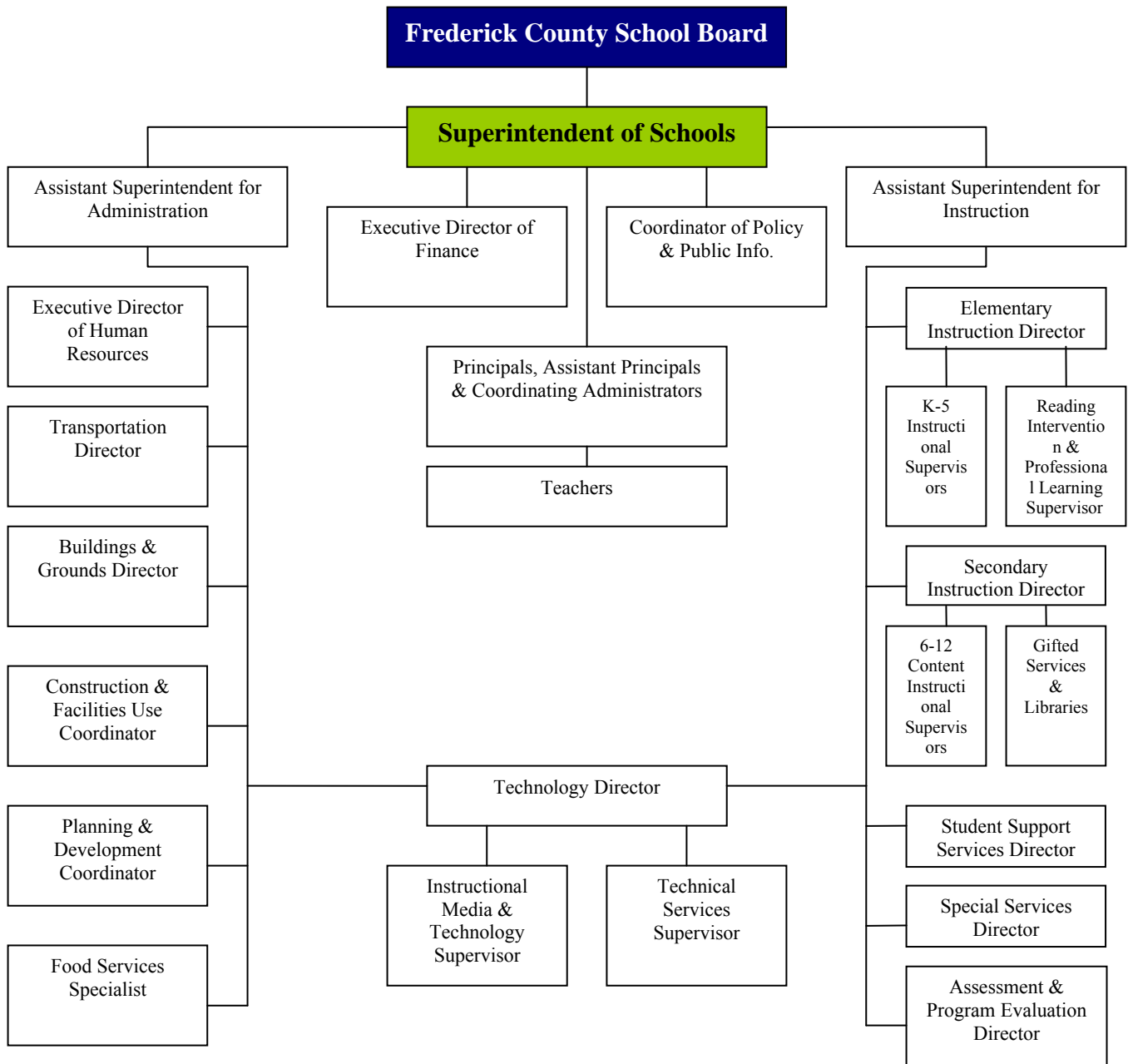
## Schools

	2008 Actual	2009 Budget	2010 Adopted Budget	Increase (Decrease) FY 2009 to FY 2010	
				Amount	%
Instruction	\$102,434,361	\$102,347,361	<b>\$100,137,250</b>	-\$2,210,111	-2.16%
Admin./Attendance & Health	6,280,532	5,369,441	<b>5,355,293</b>	-14,148	-0.26%
Pupil Transportation	8,195,860	8,814,131	<b>8,221,718</b>	-592,413	-6.72%
Operation & Maintenance	11,264,821	12,238,497	<b>12,090,790</b>	-147,707	-1.21%
Facilities	301,189	339,518	<b>341,905</b>	2,387	0.70%
Technology	0	5,289,779	<b>5,004,604</b>	-285,175	-5.39%
School Debt Service	14,099,303	14,672,237	<b>15,315,613</b>	643,376	4.38%
Transfers	517,662	634,981	<b>0</b>	-634,981	-100.00%
School Food Service	4,505,511	5,623,346	<b>5,601,270</b>	-22,076	-0.39%
School Textbook	512,628	3,051,911	<b>2,253,886</b>	-798,025	-26.15%
Trust Funds	483	1,100	<b>1,100</b>	0	0.00%
Consolidated Services	26,317	0	<b>0</b>	0	0.00%
School Capital Fund	1,159,807	500,000	<b>0</b>	-500,000	-100.00%
NREP Operating Fund	4,462,004	5,424,035	<b>5,038,312</b>	-385,723	-7.11%
NREP Textbook Fund	1,236	30,000	<b>30,000</b>	0	0.00%
<b>SCHOOL FUNDS</b>	<b>\$153,761,714</b>	<b>\$164,336,337</b>	<b>\$159,391,741</b>	<b>-\$4,944,596</b>	<b>-3.01%</b>



# Frederick County Public Schools

## 2009-2010 Organizational Chart



# SCHOOL INSTRUCTION

## DESCRIPTION:

The department of instruction is the primary and most significant component of the school budget. In addition to the division superintendent, the program of instruction is directed by the assistant superintendent for instruction and supervisory staff, principals and assistant principals of the respective schools and teachers in the areas of primary, elementary, intermediate, high school and adult instruction. The department of instruction includes regular education, special education for students with disabilities, gifted and talented education and career and technical education. The largest number of personnel is employed and directed through the instructional department. 13,092 students are expected to be enrolled in the Frederick County Public Schools for FY 2010.

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

To balance expenditures with available revenues for FY 2010, instructional services are reduced by 48.2 full-time equivalent positions including teachers, administrators, clerical support and instructional classroom aides. Average class sizes are increased at the middle and high school levels. Classroom funding for instructional supplies is reduced by 35%. Other reductions in this category include the middle schools sports program, middle and high school summer school program cancellation, and certain student activities, extended summer instructional activities and contracts for teachers and supplements.

## 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:

- Virginia Department of Education fully accredited each of Frederick County's 18 schools based on student pass rates on the Standards of Learning tests.
- Fourteen schools met the federal benchmarks to make Adequate Yearly Progress compared to nine in 2007-2008.
- Eight schools were recognized by Governor Kaine for academic excellence as part of the Virginia Index of Performance Program.
- FCPS on-time graduation rate was 83.8 percent compared to the state average of 81.3 percent.

## BUDGET SUMMARY:

	FY 2008 Actual	FY 2009 Approved Budget	FY 2009 Estimated Budget	<b>FY 2010 Adopted Budget</b>	Increase/Decrease FY 2009 App. To FY 2010	
					Amount	%
Costs:						
Personnel	91,706,085	93,592,422	93,333,503	<b>90,276,438</b>	-3,315,984	-3.54%
Operating	9,043,188	8,555,625	7,820,608	<b>9,665,152</b>	1,109,527	12.97%
Capital/Leases	1,685,088	199,314	288,154	<b>195,660</b>	-3,654	-1.83%
<b>TOTAL</b>	<b>102,434,361</b>	<b>102,347,361</b>	<b>101,442,265</b>	<b>100,137,250</b>	-2,210,111	-2.16%
Revenue:						
Fees	576,165	610,767	603,996	<b>625,484</b>	14,717	2.41%
State/Federal	56,092,621	57,266,679	57,659,684	<b>60,600,941</b>	3,334,262	5.82%
Local	47,029,400	44,469,915	43,178,585	<b>38,910,825</b>	-5,559,090	-12.50%
<b>TOTAL</b>	<b>103,698,186</b>	<b>102,347,361</b>	<b>101,442,265</b>	<b>100,137,250</b>	-2,210,111	-2.16%
Full-time Positions	1,527.4	1,481.6	1,477.8	<b>1,433.4</b>	-48.2	-3.25%

# ADMIN./ATTENDANCE AND HEALTH SERVICES

## DESCRIPTION:

The office of the division superintendent of schools and administrative staff serves as the executive wing of the Frederick County School Board. Virginia School Laws states that the school board is to establish policy, employ a division superintendent, approve expenditures, approve personnel and supervise the overall operation of the public schools through the office of the division superintendent. The division superintendent is charged by state law to serve as the executive officer of the school board and to give leadership to the overall operation of the public schools. The division superintendent and staff provide leadership for the education of county students in grades K-12 and adult education, screen and recommend to the school board all school personnel, prepare for and record the minutes of all school board meetings and maintain records of all school board transactions. The division superintendent and staff are charged with the responsibilities of the overall management and direction of the school system, including administration, instruction, plant operations and maintenance, transportation, food services and public relations. This office also must maintain close relationships with the Virginia Board of Education and Virginia Department of Education and various agencies of the federal government that fund and evaluate special programs of education. The division superintendent and staff are charged with the responsibility of planning, human resources, finance, information services and supervising the construction or renovation of school facilities.

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

The change in position total reflect the reclassification of a social worker position under the instruction category to a Coordinator of Special Instructional Services whose duties are reportable in this category.

## GOALS:

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

## CURRENT ACCOMPLISHMENTS:

- Employed 108 new teachers, of whom 64 are Virginia residents.
- Distributed teacher recruitment packages to 176 college/university placement offices in 14 states.
- Received Award of Excellence for FY09 budget document from Chesapeake Chapter of National Public Relations Assoc.
- Implemented a new financial accounting program for all school-based student activity funds.
- Negotiated and implemented division office supply contract which will generate cost savings and staff time efficiencies.
- Implemented new voluntary retirement program for employees to comply with Internal Revenue Service mandates.

## BUDGET SUMMARY:

	FY 2008 Actual	FY 2009 Approved Budget	FY 2009 Estimated Budget	<b>FY 2010 Adopted Budget</b>	Increase/Decrease FY 2009 App. To FY 2010	
					Amount	%
Costs:						
Personnel	5,685,163	4,938,374	4,991,920	<b>4,976,192</b>	37,818	0.77%
Operating	524,196	425,567	421,504	<b>361,101</b>	-64,466	-15.15%
Capital/Leases	71,173	5,500	6,215	<b>18,000</b>	12,500	227.27%
<b>TOTAL</b>	<b>6,280,532</b>	<b>5,369,441</b>	<b>5,419,639</b>	<b>5,355,293</b>	-14,148	-0.26%
Revenue:						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	2,463,736	2,230,396	2,216,009	<b>2,233,265</b>	2,869	0.13%
Local	3,892,310	3,139,045	3,203,630	<b>3,122,028</b>	-17,017	-0.54%
<b>TOTAL</b>	<b>6,356,046</b>	<b>5,369,441</b>	<b>5,419,639</b>	<b>5,355,293</b>	-14,148	-0.26%
Full-time Positions	75.8	65.3	66.3	<b>66.2</b>	0.9	1.38%

# 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 200 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.

To balance expenditures with available revenues for FY 2010, transportation staff was reduced by two bus drivers, overtime was reduced, and funding for six replacement buses was eliminated.

## GOALS:

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

## CURRENT ACCOMPLISHMENTS:

- School bus fleet amassed almost 2.4 million miles, traveling an average of more than 12,750 miles per day.
- Provided students transportation for more than 1,550 instructional field trips and extra-curricular activities.
- FCPS vehicle repair operation was recognized by School Bus Fleet, in their March issue, as one of the ten top shops in the nation.

## BUDGET SUMMARY:

	FY 2008 Actual	FY 2009 Approved Budget	FY 2009 Estimated Budget	FY 2010 Adopted Budget	Increase/Decrease FY 2009 App. To FY 2010	
					Amount	%
Costs:						
Personnel	5,720,171	6,186,845	6,161,292	<b>6,081,499</b>	-105,346	-1.70%
Operating	1,551,251	1,735,286	1,730,571	<b>1,620,219</b>	-115,067	-6.63%
Capital/Leases	924,438	892,000	898,685	<b>520,000</b>	-372,000	-41.70%
<b>TOTAL</b>	<b>8,195,860</b>	<b>8,814,131</b>	<b>8,790,548</b>	<b>8,221,718</b>	<b>-592,413</b>	<b>-6.72%</b>
Revenue:						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	3,215,082	3,661,275	3,594,324	<b>3,350,602</b>	-310,673	-8.49%
Local	5,079,320	5,152,856	5,196,224	<b>4,871,116</b>	-281,740	-5.47%
<b>TOTAL</b>	<b>8,294,402</b>	<b>8,814,131</b>	<b>8,790,548</b>	<b>8,221,718</b>	<b>-592,413</b>	<b>-6.72%</b>
Full-time Positions	215.3	215.3	215.3	<b>213.7</b>	-1.6	-0.74%

# OPERATION & MAINTENANCE SERVICES

## DESCRIPTION:

The school division includes eighteen regular school buildings, the Learning Center, the NREP facility, the administration building and other buildings providing office and shop space for school personnel. Operations include the maintenance of all FCPS facilities which equate to over 2 million square feet. Daily cleaning, as well as the preventative maintenance and repair of the mechanical systems, the environmental systems, the structural design and grounds are included in this section.

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

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

To balance expenditures with available revenues for FY 2010, four custodial positions were eliminated and overtime was reduced.

## 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:

- Replaced roofs on Robinson Learning Center and Indian Hollow Elementary school buildings.
- Constructed security entrances at Indian Hollow, Middletown and Armel Elementary Schools.
- Established energy awareness program for school administrators.

## BUDGET SUMMARY:

	FY 2008 Actual	FY 2009 Approved Budget	FY 2009 Estimated Budget	<b>FY 2010 Adopted Budget</b>	Increase/Decrease FY 2009 App. To FY 2010	
					Amount	%
Costs:						
Personnel	5,526,236	6,125,593	5,865,659	<b>5,949,902</b>	-175,691	-2.87%
Operating	5,278,518	5,889,204	5,502,703	<b>5,937,188</b>	47,984	0.81%
Capital/Leases	460,067	223,700	1,125,215	<b>203,700</b>	-20,000	-8.94%
<b>TOTAL</b>	<b>11,264,821</b>	<b>12,238,497</b>	<b>12,493,577</b>	<b>12,090,790</b>	-147,707	-1.21%
Revenue:						
Fees	427,282	370,451	407,951	<b>383,891</b>	13,440	3.63%
State/Federal	4,418,979	5,083,712	5,108,437	<b>5,170,452</b>	86,740	1.71%
Local	6,554,002	6,784,334	6,977,189	<b>6,536,447</b>	-247,887	-3.65%
<b>TOTAL</b>	<b>11,400,263</b>	<b>12,238,497</b>	<b>12,493,577</b>	<b>12,090,790</b>	-147,707	-1.21%
Full-time Positions	125.2	125.2	125.2	<b>121.2</b>	-4	-3.19%

# 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.

## GOALS:

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

## BUDGET SUMMARY:

	FY 2008 Actual	FY 2009 Approved Budget	FY 2009 Estimated Budget	FY 2010 Adopted Budget	Increase/Decrease FY 2009 App. To FY 2010	
					Amount	%
<b>Costs:</b>						
Personnel	227,421	247,018	247,018	<b>247,405</b>	387	0.16%
Operating	73,768	92,500	68,292	<b>94,500</b>	2,000	2.16%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>301,189</b>	<b>339,518</b>	<b>315,310</b>	<b>341,905</b>	<b>2,387</b>	<b>0.70%</b>
<b>Revenue:</b>						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	118,150	141,031	128,926	<b>136,156</b>	-4,875	-3.46%
Local	186,660	198,487	186,384	<b>205,749</b>	7,262	3.66%
<b>TOTAL</b>	<b>304,810</b>	<b>339,518</b>	<b>315,310</b>	<b>341,905</b>	<b>2,387</b>	<b>0.70%</b>
Full-time Positions	2.5	2.5	2.5	<b>2.5</b>	0.0	0.00%

# TECHNOLOGY

## DESCRIPTION:

The 2008 General Assembly enacted a law for school divisions to report expenditures by a new classification called Technology effective July 1, 2008 (fiscal year 2009). This classification captures technology-related expenditures that are directly used in classroom instruction, teachers providing technology instruction, support services for students, administration, pupil transportation, and buildings and grounds maintenance. Prior to FY 2009, technology-related expenditures were reported under the functions of instruction and administration.

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

The school board approved Six Year Technology Plan: 2003-2009 is used to plan and budget for expenditures related to technology. This plan parallels the Virginia Department of Education – Technology Plan for Virginia to assure alliance with state projects and initiatives.

To balance expenditures with available revenues for FY 2010, funding for replacement technology equipment was reduced. Part-time technicians were eliminated for FY 2010 and funding was allocated for a full-time technician during FY 2009.

## GOALS:

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

## BUDGET SUMMARY:

	FY 2008 Actual	FY 2009 Approved Budget	FY 2009 Estimated Budget	<b>FY 2010 Adopted Budget</b>	Increase/Decrease FY 2009 App. To FY 2010	
					Amount	%
<b>Costs:</b>						
Personnel	0	3,460,793	3,458,242	<b>3,423,241</b>	-37,552	-1.09%
Operating	0	789,386	959,957	<b>741,763</b>	-47,623	-6.03%
Capital/Leases	0	1,039,600	900,797	<b>839,600</b>	-200,000	-19.24%
<b>TOTAL</b>	<b>0</b>	<b>5,289,779</b>	<b>5,318,996</b>	<b>5,004,604</b>	<b>-285,175</b>	<b>-5.39%</b>
<b>Revenue:</b>						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	0	2,197,305	2,174,858	<b>2,013,101</b>	-184,204	-8.38%
Local	0	3,092,474	3,144,138	<b>2,991,503</b>	-100,971	-3.27%
<b>TOTAL</b>	<b>0</b>	<b>5,289,779</b>	<b>5,318,996</b>	<b>5,004,604</b>	<b>-285,175</b>	<b>-5.39%</b>
Full-time Positions	0	40.9	42.9	<b>41.9</b>	1	2.44%



# 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.

For FY 2010, state funding for this fund was reduced by 67 percent compared to FY 2009. This state funding reduction required more of the county government funding available for the schools to from the operating budget to fund debt service.

## GOALS:

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

## BUDGET SUMMARY:

	FY 2008 Actual	FY 2009 Approved Budget	FY 2009 Estimated Budget	<b>FY 2010 Adopted Budget</b>	Increase/Decrease FY 2009 App. To FY 2010	
					Amount	%
Costs:						
Personnel	0	0	0	<b>0</b>	0	0.00%
Operating	14,099,303	14,672,237	14,672,237	<b>15,315,613</b>	643,376	4.38%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>14,099,303</b>	<b>14,672,237</b>	<b>14,672,237</b>	<b>15,315,613</b>	643,376	4.38%
Revenue:						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	1,985,014	2,078,082	1,745,513	<b>687,033</b>	-1,391,049	-66.94%
Local	11,792,301	12,594,155	12,926,724	<b>14,628,580</b>	2,034,425	16.15%
<b>TOTAL</b>	<b>13,777,315</b>	<b>14,672,237</b>	<b>14,672,237</b>	<b>15,315,613</b>	643,376	4.38%
Full-time Positions	0	0	0	<b>0</b>	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.

The 2009 General Assembly's adopted budget for FY 2010 allows school divisions to use FY 2010 textbook funds for any public education expense and eliminates the required local match for textbooks funds in FY 2010 only.

## GOALS:

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

## BUDGET SUMMARY:

	FY 2008 Actual	FY 2009 Approved Budget	FY 2009 Estimated Budget	FY 2010 Adopted Budget	Increase/Decrease FY 2009 App. To FY 2010	
					Amount	%
<b>Costs:</b>						
Personnel	0	0	0	0	0	0.00%
Operating	517,662	634,981	621,761	0	-634,981	-100.00%
Capital/Leases	0	0	0	0	0	0.00%
<b>TOTAL</b>	<b>517,662</b>	<b>634,981</b>	<b>621,761</b>	<b>0</b>	<b>-634,981</b>	<b>-100.00%</b>
<b>Revenue:</b>						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	517,662	634,981	621,761	0	-634,981	-100.00%
<b>TOTAL</b>	<b>517,662</b>	<b>634,981</b>	<b>621,761</b>	<b>0</b>	<b>-634,981</b>	<b>-100.00%</b>
 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 1.9 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 primarily by the federal school lunch program and from daily charges for lunches and milk.

Food service staff is reduced by six positions for FY 2010 by increasing meals per labor hour output. Full breakfast and lunch prices are maintained at FY 2009 rates for FY 2010.

## GOALS:

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

## CURRENT ACCOMPLISHMENTS:

- Served about 1.9 million meals including breakfasts and lunches.

## BUDGET SUMMARY:

	FY 2008 Actual	FY 2009 Approved Budget	FY 2009 Estimated Budget	<b>FY 2010 Adopted Budget</b>	Increase/Decrease FY 2009 App. To FY 2010	
					Amount	%
Costs:						
Personnel	2,369,950	2,547,834	2,547,833	<b>2,455,912</b>	-91,922	-3.61%
Operating	2,089,040	2,329,902	2,329,903	<b>2,419,195</b>	89,293	3.83%
Capital/Leases	46,521	745,610	745,610	<b>726,163</b>	-19,447	-2.61%
<b>TOTAL</b>	<b>4,505,511</b>	<b>5,623,346</b>	<b>5,623,346</b>	<b>5,601,270</b>	<b>-22,076</b>	<b>-0.39%</b>
Revenue:						
Fees	2,976,701	3,262,212	3,262,212	<b>3,180,731</b>	-81,481	-2.50%
State/Federal	1,462,608	1,610,567	1,610,567	<b>1,739,376</b>	128,809	8.00%
Local	0	750,567	750,567	<b>681,163</b>	-69,404	-9.25%
<b>TOTAL</b>	<b>4,439,309</b>	<b>5,623,346</b>	<b>5,623,346</b>	<b>5,601,270</b>	<b>-22,076</b>	<b>-0.39%</b>
Full-time Positions	102.6	102.6	103	<b>97.1</b>	-5.5	-5.36%

# SCHOOL TEXTBOOK

## DESCRIPTION:

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

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

The 2009 General Assembly's adopted budget for FY 2010 allows school divisions to use FY 2010 textbook funds for any public education expense and eliminates the required local match for textbook funds in FY 2010 only. Therefore, the textbook adoption schedule is delayed.

## GOALS:

- To provide textbooks to all students.

## BUDGET SUMMARY:

	FY 2008 Actual	FY 2009 Approved Budget	FY 2009 Estimated Budget	<b>FY 2010 Adopted Budget</b>	Increase/Decrease FY 2009 App. To FY 2010	
					Amount	%
Costs:						
Personnel	24,476	23,540	23,540	<b>32,488</b>	8,948	38.01%
Operating	488,152	3,028,371	3,028,371	<b>2,221,398</b>	-806,973	-26.65%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>512,628</b>	<b>3,051,911</b>	<b>3,051,911</b>	<b>2,253,886</b>	<b>-798,025</b>	<b>-26.15%</b>
Revenue:						
Fees	64,397	18,500	18,500	<b>63,500</b>	45,000	243.24%
State/Federal	777,837	906,609	906,609	<b>0</b>	-906,609	-100.00%
Local	518,029	2,126,802	2,126,802	<b>2,190,386</b>	63,584	2.99%
<b>TOTAL</b>	<b>1,360,263</b>	<b>3,051,911</b>	<b>3,051,911</b>	<b>2,253,886</b>	<b>-798,025</b>	<b>-26.15%</b>
Full-time Positions	0.5	0.5	0.5	<b>0.5</b>	0.0	0.00%

# SCHOOL TRUST FUNDS

## DESCRIPTION:

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

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

## 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 2008 Actual	FY 2009 Approved Budget	FY 2009 Estimated Budget	<b>FY 2010 Adopted Budget</b>	Increase/Decrease FY 2009 App. To FY 2010	
					Amount	%
<b>Costs:</b>						
Personnel	0	0	0	<b>0</b>	0	0.00%
Operating	483	1,100	1,100	<b>1,100</b>	0	0.00%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>483</b>	<b>1,100</b>	<b>1,100</b>	<b>1,100</b>	<b>0</b>	<b>0.00%</b>
<b>Revenue:</b>						
Fees	901	1,100	1,100	<b>1,100</b>	0	0.00%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>901</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	 <b>0</b>	 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. Expenses are billed to the respective agency. Funds are appropriated on the basis of receipts in any given year 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 2008 Actual	FY 2009 Approved Budget	FY 2009 Estimated Budget	<b>FY 2010 Adopted Budget</b>	Increase/Decrease FY 2009 App. To FY 2010	
					Amount	%
<b>Costs:</b>						
Personnel	0	0	0	<b>0</b>	0	0.00%
Operating	26,317	0	0	<b>0</b>	0	0.00%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>26,317</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>Revenue:</b>						
Fees	26,317	0	0	<b>0</b>	0	0.00%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>26,317</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%

# NREP OPERATING FUND

## DESCRIPTION:

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

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

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

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

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

The consolidation of two campuses as well as restructuring of the program allows for the reduction of 10 full-time equivalent positions for FY 2010.

## GOALS:

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

## BUDGET SUMMARY:

	FY 2008 Actual	FY 2009 Approved Budget	FY 2009 Estimated Budget	<b>FY 2010 Adopted Budget</b>	Increase/Decrease FY 2009 App. To FY 2010	
					Amount	%
<b>Costs:</b>						
Personnel	3,712,648	4,138,108	4,110,819	<b>3,677,075</b>	-461,033	-11.14%
Operating	713,634	772,029	771,862	<b>872,370</b>	100,341	13.00%
Capital/Leases	35,722	513,898	550,075	<b>488,867</b>	-25,031	-4.87%
<b>TOTAL</b>	<b>4,462,004</b>	<b>5,424,035</b>	<b>5,432,756</b>	<b>5,038,312</b>	<b>-385,723</b>	<b>-7.11%</b>
<b>Revenue:</b>						
Fees	4,667,941	4,938,208	4,910,919	<b>4,577,516</b>	-360,692	-7.30%
State/Federal	42,418	26,000	26,000	<b>26,000</b>	0	0.00%
Local	0	459,827	495,837	<b>434,796</b>	-25,031	-5.44%
<b>TOTAL</b>	<b>4,710,359</b>	<b>5,424,035</b>	<b>5,432,756</b>	<b>5,038,312</b>	<b>-385,723</b>	<b>-7.11%</b>
Full-time Positions	81.6	80.6	80.6	<b>70.6</b>	-10	-12.41%

# 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 2008 Actual	FY 2009 Approved Budget	FY 2009 Estimated Budget	<b>FY 2010 Adopted Budget</b>	Increase/Decrease FY 2009 App. To FY 2010	
					Amount	%
<b>Costs:</b>						
Personnel	0	0	0	<b>0</b>	0	0.00%
Operating	1,236	30,000	30,000	<b>30,000</b>	0	0.00%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>1,236</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</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	11,280	30,000	30,000	<b>30,000</b>	0	0.00%
<b>TOTAL</b>	<b>11,280</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	0	0.00%
 Full-time Positions	 0	 0	 0	 <b>0</b>	 0	 0.00%



# Capital Funds



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

**CAPITAL IMPROVEMENT PLAN  
FREDERICK COUNTY  
2009-2010**

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 February 25, 2009.

The CIP is updated annually. Projects are removed from the plan as they are completed or as priorities change. The plan is intended to assist the Board of Supervisors in preparation of the county budget. In addition to determining priorities for capital expenditures, the county must also ensure that projects contained within the CIP conform to the Comprehensive Policy Plan. Specifically, the projects are reviewed with considerations regarding health, safety, and the general welfare of the public. When the CIP is adopted, it becomes a component of 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**

	2009-10	2010-11	2011-12	2012-13	2013-14	County Contrib.	Total Cost
<b>Public Schools</b>							
Transportation Facility	4,500,000	10,500,000	3,220,000			18,220,000	18,220,000
Bass Hoover Elementary Renovation	464,000	636,000				1,100,000	1,100,000
Replacement Frederick Middle	1,700,000	500,000	22,500,000	9,292,000		33,992,000	33,992,000
R. E. Aylor Middle Renovation	600,000	7,375,000	7,725,000	3,375,000	2,925,000	22,000,000	22,000,000
Fourth High School	6,000,000	1,500,000	18,000,000	19,500,000	10,150,000	55,250,000	55,250,000
Apple Pie Elem. Phase 2 Renovation						TBD	TBD
FCPS Office Expansion Phase 2&3		500,000	4,700,000	9,810,000		14,510,000	14,510,000
James Wood High Renovation						TBD	TBD
Bass Hoover Elem. Phase 2 Renov.						TBD	TBD
Fifth Middle School (D)	2,250,000			1,000,000	3,829,000	33,992,000	33,992,000
Elementary School #13 (D)		1,125,000		700,000	6,000,000	23,200,000	23,200,000
Elementary School #14 (D)			1,125,000			23,200,000	23,200,000
<b>Total Public Schools</b>	<b>15,514,000</b>	<b>22,136,000</b>	<b>57,270,000</b>	<b>43,677,000</b>	<b>22,904,000</b>	<b>225,464,000</b>	<b>225,464,000</b>
<b>Parks and Recreation</b>							
Indoor Aquatic Facility	15,163,000					15,163,000	15,163,000
Baseball Field Lighting	1,252,498					1,252,498	1,252,498
Park Land Western County	3,367,728					3,367,728	3,367,728
Park Land Eastern County		4,490,510				4,490,510	4,490,510
Bike Trail (Phase II)		462,600				462,600	462,600
Water Slide/Spray Grounds		1,251,208				1,251,208	1,251,208
Soccer/Multi Use Fields – Sherando		1,121,998				1,121,998	1,121,998
Maintenance Compound – Sherando			374,310			374,310	374,310
Open Play Areas – Clearbrook			478,565			478,565	478,565
Access Road w/Parking/Trails-Sherando			1,540,626			1,540,626	1,540,626
Lake/Trails/Parking/2 Fields-Sherando			1,360,610			1,360,610	1,360,610
Skateboard Park – Sherando				513,089		513,089	513,089
Softball Complex – Sherando				671,062		671,062	671,062
Tennis/Basketball Complex – Clearbrook				526,355		526,355	526,355
Picnic Areas – Sherando					804,243	804,243	804,243
Shelter/Stage – Clearbrook					508,402	508,402	508,402
Multi-Generational Center					8,802,605	8,802,605	8,802,605
<b>Total Parks and Recreation</b>	<b>19,783,226</b>	<b>7,326,316</b>	<b>3,754,111</b>	<b>1,710,506</b>	<b>10,115,430</b>	<b>42,689,409</b>	<b>42,689,409</b>
<b>Regional Library</b>							
Bowman Parking Lot/Sidewalk	258,028					258,028	258,028
Gainesboro Branch		202,516	1,989,180			2,191,696	2,191,696
Senseny/Greenwood Branch						N/A	N/A
Route 522 Branch						N/A	N/A
<b>Total Regional Library</b>	<b>258,028</b>	<b>202,516</b>	<b>1,989,180</b>			<b>2,449,724</b>	<b>2,449,724</b>
<b>Transportation</b>							
Route 37 Engineering (E)	300,000,000					300,000,000	300,000,000
I-81 Exit 307 Relocation (E)						60,000,000	60,000,000
Warrior Drive Extension (E)						23,200,000	23,200,000
Channing Drive Extension (E)						20,600,000	20,600,000
Widening of Route 11 North (E)						47,800,000	47,800,000
Brucetown/Hopewell Realignment (E)						3,000,000	3,000,000
Senseny Road Widening (E)						22,800,000	22,800,000
East Tevis Street Extension (E)						2,600,000	2,600,000
Inverlee Way (E)						10,200,000	10,200,000
Fox Drive (E)						250,000	250,000
Renaissance Drive (E)						2,000,000	2,000,000
Senseny Road Bike & Pedestrian (E)	150,000	150,000	150,000	1,550,000		2,000,000	2,000,000
Revenue Sharing (E)	500,000	500,000	500,000	500,000	500,000	3,000,000	3,000,000
Eastern Road Plan Improvements						TBD	TBD
<b>Total Transportation</b>	<b>300,650,000</b>	<b>650,000</b>	<b>650,000</b>	<b>2,050,000</b>	<b>500,000</b>	<b>497,450,000</b>	<b>497,450,000</b>
<b>Winchester Airport</b>							
Rehab R/W/Upgrade Airfield Design(A,B)	430,000					8,600	430,000
Land Acquisition, Lot 50 (A)	325,000					65,000	325,000
Rehab R/W/Upgrade Airfield Cons. (A,B)		4,000,000				80,000	4,000,000
N Side T/W Connector (A)		1,250,000				25,000	1,250,000
TaxiWay Reloc. Project (Ph. I&II) (A,B)	11,850,000				12,500,000	237,000	24,350,000
Land Acquisition Lots 51, 52 (A)	35,000	550,000				117,000	585,000
Design Terminal Building Renovation		300,000				300,000	300,000
Construct Terminal Building Renovation			3,000,000			3,000,000	3,000,000
Replace HVAC Terminal Building				330,000		330,000	330,000
Renovate Interior Terminal Building				150,000		75,000	150,000
Airfield Maintenance Building (A)	330,000	250,000				234,750	580,000
Land Acquisition Lots 47, 47A, 48 (A)		35,000	735,000			154,000	770,000

	2009-10	2010-11	2011-12	2012-13	2013-14	County Contrib.	Total Cost
Land Acquisition Lots 54, 68 (A)			35,000	585,000		124,000	620,000
Land Acquisition Lots 64, 65 (A,D)					35,000	124,000	620,000
Land Acquisition Lots 66, 67 (A)				35,000	585,000	124,000	620,000
<b>Total Airport</b>	12,970,000	6,385,000	3,770,000	1,100,000	13,120,000	4,998,350	37,930,000
<b>County Administration</b>							
Relocation of Gainesboro Site	462,500					462,500	462,500
Relocation/Expansion Gore Site	50,000	385,500				435,500	435,500
General Gov. Capital Expenditures (E)	200,000	200,000	200,000	200,000	200,000	1,000,000	1,000,000
<b>Total County Administration</b>	712,500	585,500	200,000	200,000	200,000	1,898,000	1,898,000
<b>Fire and Rescue</b>							
Fire & Rescue Station #22	400,000	1,100,000	1,600,000			3,100,000	3,100,000
Fire & Rescue Station #22 Apparatus		100,000	700,000			800,000	800,000
Station #15 (Round Hill) Relocation						4,608,160	4,608,160
Station #13 (Clear Brook) Relocation	3,240,000					3,240,000	3,240,000
Station #23 (Crosspointe) New Facility		50,000	1,950,000	1,000,000		3,000,000	3,000,000
Regional Training Center (D)		75,000	1,250,000	10,000,000	6,500,000	1,075,000	29,075,000
Fire & Rescue Capital Equipment (E)	200,000	200,000	200,000	200,000	200,000	1,000,000	1,000,000
<b>Total Fire and Rescue</b>	3,840,000	1,525,000	5,700,000	11,200,000	6,700,000	16,823,160	44,823,160
<b>Total</b>	353,727,754	38,810,332	73,333,291	59,937,506	53,539,430	791,772,643	<b>851,704,293</b>

- A = Partial funding from VA Dept. of Aviation
- B = Partial funding from FAA
- C = Partial funding from private donations
- D = Funding goes beyond displayed five years
- E = Partial funding anticipated through development and revenue sources

A brief description of the items included on the above chart for FY 2009-2010 are presented as follows:

**Transportation Facility:** This project involves the site acquisition and development of a new transportation facility for the public school system. The site will house administration, driver training areas, driver and staff meeting areas, mechanical service and repair bays, inspection bay, wash bay, and fueling bays. The current transportation site has outgrown the current facilities and there is not sufficient area to expand. The increase in student membership, coupled with stringent laws and regulations that govern the operation and maintenance of school transportation vehicles, requires a much larger and upgraded transportation facility.

**Bass Hoover Elementary School Renovations:** Currently, Bass Hoover serves grades K-5. The building is in good condition, but several major issues need to be addressed. These items will be addressed in two phases. This project is the first phase. A building addition will be needed in this phase to address the implementation of a full-day kindergarten program. In the second phase, a renovation of the remaining facility will be completed. Several of the major issues to be addressed in this renovation include open classroom space, ADA compliance, energy conservation, security, and upgrades of fire alarm, electrical, plumbing, and mechanical systems.

**Replacement of Frederick County Middle School:** The replacement of Frederick County Middle School will have a program capacity of 850 students and serve grades 6-8. The project location has been requested in the western portion of Frederick County. It will contain approximately 166,000 square feet of floor area and be located on approximately 35 acres. With the need for renovations at the current school to major mechanical systems, items dealing with ADA compliance, increasing membership, location of the facility, concern for best building configuration for the delivery of instruction and the connectivity to other department projects.

**R. E. Aylor Middle School Renovation:** This project involves renovations of the current facility. Major areas to be included in the project are additional classroom space and storage space, a complete replacement of fire alarm and communication systems, plus roof replacement, upgrade of electrical and plumbing and complete replacement of mechanical systems. R. E. Aylor is soon to be 39 years of age and renovations are needed to a number of difference areas to ensure economic and efficient operation of the school for years to come.

**Fourth High School:** This project consists of the development of a fourth high school serving grades 9-12 with a program capacity of 1,250 students. The project location has yet to be determined but will have a floor area of approximately 242,000 square feet and is to be located on approximately 80 acres of land. This project will address

continued growth in student enrollment in the school division over the next five years. It is anticipated that student enrollment will increase at all levels. Student enrollment in the high schools by the fall of 2012 is projected to be 4,257.

**Fifth Middle School:** This project consists of the development of a new middle school serving grades 6-8 with a capacity of 850 students. The project location has yet to be determined but will have a floor area of approximately 166,000 square feet and will be located on approximately 35 acres of land. This project will address continued growth in student enrollment over the next seven years. Middle school enrollment in 2015 is projected to be 3,460.

**Indoor Aquatic Facility:** 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 8-12 acres with parking. This project would permit the Parks and Recreation Department to meet citizen programming 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. The construction of this project will provide a facility to offer year round recreational programming for the residents of Frederick County and provide a facility for competitive scholastic programs.

**Baseball Field Lighting Upgrade:** This project involves upgrading the lighting at both Clearbrook and Sherando Parks Baseball Facilities. The upgrade would involve the removal of the existing fixtures and wooden poles and their replacement with fixtures that meet Little League International Standards on all little league fields. This improvement will provide recreational opportunities for the Clearbrook Park and Sherando Park service area which includes all county residents. Park visitation at the two district parks exceeds 425,000 annually and is growing.

**Park Land – Western Frederick County:** A new 150-200 acre regional park would be utilized by the entire county population. This project would reduce the gap between the amount of existing parkland and the amount of parkland needed to meet the minimum standard for the Frederick County service area, as recommended by the Virginia Outdoors Plan. The location of this project would provide parkland to create more accessible recreational facilities to residents in western Frederick County.

**Bowman Library Parking Lot and Sidewalk Extension:** 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.

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

**Revenue Sharing:** This project is intended to prepare the county for future revenue sharing applications that may or may not include developer contributions.

**Rehab Runway 14/32, Upgrade Airfield Lighting Design:** This design project involves the rehabilitation of runway 14-32 to renew the life of the existing pavement. Also included is an upgrade to the runway lighting comprised of new high intensity runway lights and the installation of a new four box PAPI, which provides a greater accuracy for pilots on final approach to the runway.

**Land Acquisition – Bufflick Road Parcel 50:** This project consists of the acquisition of a parcel located along Bufflick Road. This property is included in the 20 year Master Plan. This project is necessary as the identified parcel is 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 to be non-compatible with airport operations.

**Taxiway A Relocation – Phase I & II Design and Construction:** The relocation of Taxiway A is part of the overall Airport upgrade to meet safety design standards for a Group III airport. This relocation will improve the serviceability and safety of the Airport in regards to ground operations for larger aircraft. Due to the complex task of relocating the entire taxiway, the project has been broken down into two phases – Phase I will begin at the 32 approach end and continue to the terminal building midfield. Phase II will continue from the terminal building to the approach end of runway 14.

**Land Acquisition – Bufflick Road Parcels 51 & 52:** This project consists of the acquisition of two parcels located along Bufflick Road. These parcels are critical because a portion of each is located within the airport primary surface, and the structures on the property are located closest to the runway. Parcels 51 and 52 lie within the runway's primary surface at the airport. Structures on the property are also located close to the runway. The airport has completed all preliminary efforts and has made its initial offer along with negotiations and will act to complete this transaction to ultimately improve safety conditions at the airport.

**Airfield Maintenance Building:** This project consists of the design of an airfield maintenance equipment storage facility and site. This project includes site grading, all building materials, and connection to all necessary utilities. Airfield maintenance equipment is currently stored in an old barn or outside at several locations around the airport. Having equipment spread out creates manpower challenges and having equipment stored outside accelerates the aging of the equipment. The consolidation of the airport maintenance equipment under one roof will help to improve maintenance storage conditions.

**Gainesboro Convenience Site Relocation:** This project involves the relocation and expansion of the Gainesboro convenience site. A fenced, accessible two-acre site will be constructed along North Frederick Pike in close proximity to the existing site on Old Gainesboro Road. This project will require several months to complete and include fencing, earthwork, a retaining wall, electric, lighting, paving, and landscaping.

**Gore Refuse Site Relocation/Expansion:** This project will expand refuse collection capacity at Gore by installing a surplus trash compactor. With the relocation of the Gainesboro site and purchase of new equipment, there will be an available compactor. Installation of a compactor at Gore will drive down collection costs at the site where trash is now collected in ten 8-yard boxes. In order to accomplish this, and account for improved traffic flow and the construction of necessary concrete walls, the site will be expanded onto an adjoining parcel already owned by the county. This project would also provide much needed capacity during heavy flow times such as weekends and holidays. An upgraded site would meet the future solid waste demands of a growing community.

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

**Fire & Rescue Station #22/Annex Facilities:** This project consists of the construction of a two bay Fire and Rescue Station with satellite Sheriff's office and county office space for the Treasurer's Office, the Commissioner of the Revenue's Office and a Board of Supervisor office with meeting room. The station will be located in the area of Fairfax Pike east of White Oak Road to provide service for the heavy growth area east of Stephens City. An approximate three acre site will be needed to accommodate this facility. The fire station will be approximately a 10,000 square foot facility to house an engine and ambulance. The development of satellite offices along major

transportation networks and in areas of dense population will provide ease of access for citizens and will improve services to the county. It is important to provide services within these areas instead of requiring citizens to confront congestion, limited parking and accessibility in the downtown area of the City of Winchester.

**Clearbrook Fire Station (#13) Relocation:** At the present time, the Clearbrook Volunteer Fire and Rescue has outgrown the existing building with the equipment on hand, the call volume, the staffing of 24 hour personnel, and the traffic at the existing location. The new facility is proposed to be located on Route 11, either north or south of Brucetown Road. The building is to be 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 Station #13 to be relocated to an area that has a much safer exit/entrance way. The project will also accommodate the growth in Northeastern Frederick County.

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

These above items are just recommendations made through the Capital Improvements Plan adopted by the Board of Supervisors on February 25, 2009. There is no impact to the operating budget regarding these projects because they are recommended and not officially approved during the budget process.

A capital expenditure is defined as an expenditure for the acquisition of capital assets. The county has no dollar threshold on capital expenditures. Several capital expenses have been funded for FY 2009-2010 and have been included in each separate fund.

No capital items were submitted or requested for the General Fund due to serious constraints on revenue sources. The only items included in the capital/lease line items for the General Fund are office equipment leases and building leases.

A summary of any funded capital expenses are as follows:

**General Fund:**

\$137,319	Capital leases for office equipment
249,463	Building leases
<hr/>	
\$386,782	

**Regional Jail Fund:**

\$14,332	Office equipment leases
32,668	Lease of electronic monitoring equipment
<hr/>	
\$47,000	

**Landfill Fund:**

\$5,000	Furniture and fixtures
5,000	Integrated Technology Equipment
5,000	Miscellaneous tools
106,300	Miscellaneous equipment rental
60,000	New skid loader – A new skid loader will be used at the landfill site to expand some of the recycling opportunities that we have. The loader will

be used primarily to load materials into a hopper for compaction. It is anticipated that the loader will be used 5-10 hours a week, thus adding minimal increases to operational cost and maintenance of equipment at the facility. However, an overall reduction of costs should be seen through the increased revenue generated by the recyclables, and a reduction in transportation costs (will be able to haul more tonnage per load).

50,000	Landfill Entrance Improvements – Landfill entrance improvements are being made to enhance aesthetics and public awareness while increasing visibility for vehicles entering and exiting the landfill. The improvements will require continued maintenance such as mowing and trimming.
850,000	Rough Grading of the Next CDD Cell – The rough grading of the next CDD cell is a necessary process in the development of landfill space. Timing of this development is critical for operational cost savings at the facility. If the material can be moved and used for the closure of other cells, a substantial savings can be realized by not having to stockpile and use at a later date.
<u>600,000</u>	Depreciation of Equipment
<u>\$1,681,300</u>	

**Division of Court Services Fund:**

\$5,000	Office equipment leases
<u>22,700</u>	Building leases
<u>\$27,700</u>	

**Shawneeland Sanitary District Fund:**

<u>\$40,000</u>	Tractor with a seven foot sickle bar and bush hog
<u>\$40,000</u>	

**Airport Operating Fund:**

<u>\$257,131</u>	Building and equipment leases
<u>\$257,131</u>	

**School Funds:**

\$2,991,990	Capital outlay expenditure appropriations for FY 2010 are primarily for new and replacement furniture and equipment for instruction, administration, technology, NREP, food service and operations and maintenance including computer hardware, computer software, heavy equipment, etc. Pupil transportation capital outlay is for replacement school buses. All operating capital outlay appropriation is not considered significant non-routine capital expenditures – rather they are routine expenditures to continue operations of the school division.
<u>\$2,991,990</u>	

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

\$5,431,903

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



# SCHOOL CAPITAL FUND

## DESCRIPTION:

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

No new requested projects are approved for this fund for FY 2010.

## GOALS:

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

## BUDGET SUMMARY:

	FY 2008 Actual	FY 2009 Approved Budget	FY 2009 Estimated Budget	<b>FY 2010 Adopted Budget</b>	Increase/Decrease FY 2009 App. To FY 2010	
					Amount	%
<b>Costs:</b>						
Personnel	0	0	0	<b>0</b>	0	0.00%
Operating	247,787	500,000	161,516	<b>0</b>	-500,000	-100.00%
Capital/Leases	912,020	0	718,279	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>1,159,807</b>	<b>500,000</b>	<b>879,795</b>	<b>0</b>	<b>-500,000</b>	<b>-100.00%</b>
<b>Revenue:</b>						
Fees		0	0	<b>0</b>	0	0.00%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	1,668,429	500,000	879,795	<b>0</b>	-500,000	-100.00%
<b>TOTAL</b>	<b>1,668,429</b>	<b>500,000</b>	<b>879,795</b>	<b>0</b>	<b>-500,000</b>	<b>-100.00%</b>
 Full-time Positions	 0	 0	 0	 <b>0</b>	 0	 0.00%

# AIRPORT CAPITAL OUTLAY

9500

**DESCRIPTION:**

No projects are budgeted for FY 2009-2010. The Airport is currently seeking federal stimulus money for capital projects. If this funding is secured, a budget amendment will need to be approved by the Board of Supervisors to appropriate the funds.

**GOALS:**

- Provide a safe, efficient, all weather facility to meet current and future demands for air transportation.

**BUDGET SUMMARY:**

	FY 2008 Actual	FY 2009 Approved Budget	FY 2009 Estimated Budget	FY 2010 Adopted Budget	Increase/Decrease FY 2009 App. To FY 2010	
					Amount	%
<b>Costs:</b>						
Personnel	0	0	0	0	0	0.00%
Operating	26,449	0	58,061	0	0	0.00%
Capital/Leases	748,678	24,000	3,009,489	0	-24,000	-100.00%
<b>TOTAL</b>	<b>775,127</b>	<b>24,000</b>	<b>3,067,550</b>	<b>0</b>	<b>-24,000</b>	<b>-100.00%</b>
<b>Revenue:</b>						
Fees	0	0	0	0	0	0.00%
State/Federal	751,925	0	2,807,750	0	0	0.00%
Local	33,351	24,000	259,800	0	-24,000	-100.00%
<b>TOTAL</b>	<b>785,276</b>	<b>24,000</b>	<b>3,067,550</b>	<b>0</b>	<b>-24,000</b>	<b>-100.00%</b>
 Full-time Positions	 0	 0	 0	 0	 0	 0.00%

# Statistics



Belle Grove Plantation  
Middletown, Virginia  
Built in 1797

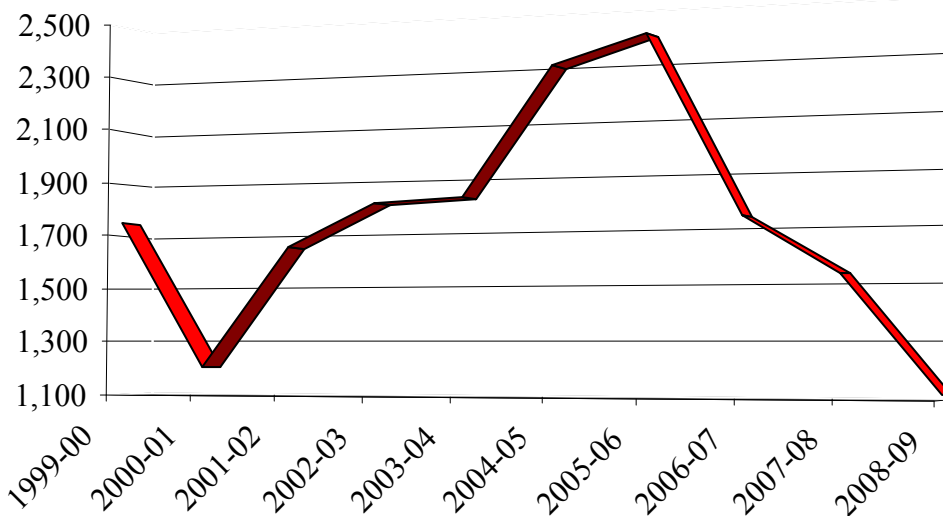
**Frederick County, Virginia**  
**Property Value and Construction**

**Last Ten Fiscal Years**

Fiscal Year	# of Permits	Commercial		Property Value		
		Industrial Construction	# of Permits	Residential Construction	Commercial/Residential	Non-Taxable
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	414	92,681,675	1,975	458,716,718	6,889,772,707	471,015,450
2006-07	359	128,808,706	1,379	147,735,312	7,354,880,957	492,786,750
2007-08	374	129,196,966	1,162	92,305,260	7,625,155,090	513,919,600
2008-09	271	34,862,250	847	66,192,382	7,811,319,762	561,483,950

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 &amp; Tools</b>	<b>Mobile Homes</b>	<b>Public Utility</b>		<b>Total</b>
					<b>Real Estate</b>	<b>Personal Property</b>	
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
2006-07	7,354,880,957	956,028,615	256,751,924	35,063,205	155,747,099	1,024,865	8,759,496,665
2007-08	7,625,155,090	946,401,527	253,712,540	40,469,986	150,502,719	705,499	9,016,947,361
2008-09	7,811,319,762	880,311,409	257,046,280	39,192,658	185,732,461	776,669	9,174,379,239

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

## Frederick County, Virginia

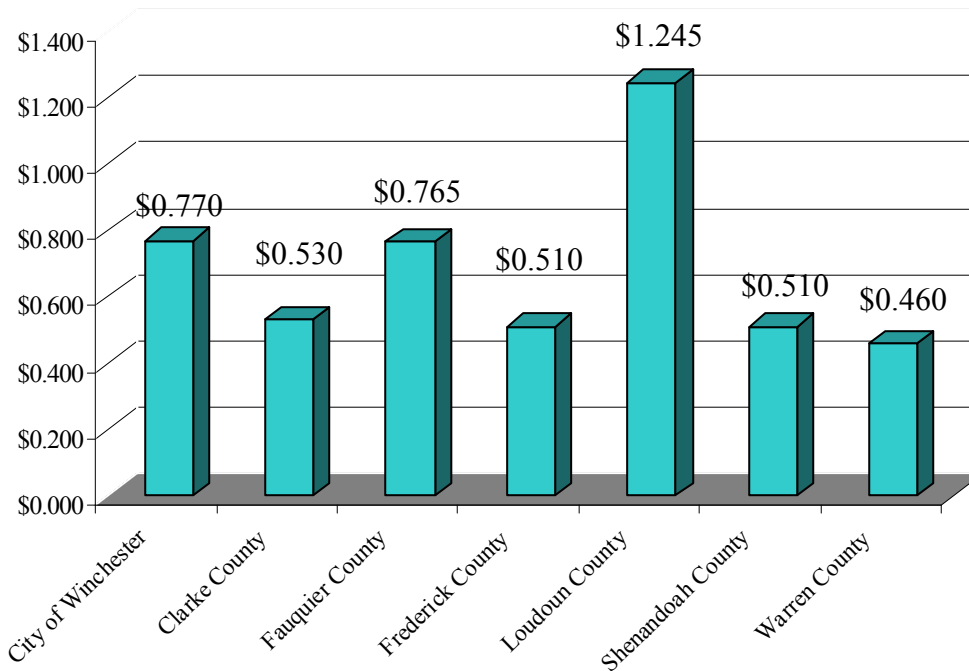
### Property Tax Rates

#### Last Ten Calendar Years

Calendar Year	Real Estate	Personal Property	Machinery and Tools	Mobile Homes	Public Utilities	
					Real Estate	Personal Property
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
2007	0.525	4.20	2.00	0.525	0.525	4.20
2008	0.525	4.20	2.00	0.525	0.525	4.20
2009	0.51	4.86	2.00	0.51	0.51	4.86

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, 2008**

	Component Units				
	Governmental Activities	Business- Type Activities	Total	School Board	Industrial Development Authority
<b>Assets:</b>					
Cash and cash equivalents	\$41,959,232	\$21,271,382	\$63,230,614	\$36,744,328	\$136,289
Restricted cash	0	11,108,928	11,108,928	0	0
Receivables, net	6,982,420	783,801	7,766,221	264,537	1,025
Due from other governments	9,122,995	0	9,122,995	3,398,878	0
Intergovernmental loan	883,619	0	883,619	0	0
Prepaid Expenses	1,350	0	1,350	0	1,915
Inventory	0	0	0	193,010	0
Unamortized debt issuance costs	408,653	0	408,653	0	0
Capital Assets:					
Land and construction in progress	38,684,381	3,310,126	41,994,507	9,053,601	0
Other capital assets, net of accumulated depreciation	105,634,179	13,931,690	119,565,869	63,335,093	0
Capital assets, net	144,318,560	17,241,816	161,560,376	72,388,694	\$0
<b>Total assets</b>	<b>203,676,829</b>	<b>50,405,927</b>	<b>254,082,756</b>	<b>112,989,447</b>	<b>139,229</b>
<b>Liabilities:</b>					
Accounts payable and accrued expenses	\$1,762,820	\$482,090	2,244,910	\$17,251,336	\$0
Accrued interest payable	2,880,482	0	2,880,482	0	0
Claims payable	546,288	0	546,288	890,151	0
Unearned revenue	2,122,266	14,746	2,137,012	0	0
Amounts held for others	1,891,708	0	1,891,708	0	0
Long-term liabilities:					
Due within one year	14,157,429	82,558	14,239,987	1,125,463	0
Due in more than one year	148,003,286	11,144,310	159,147,596	699,093	0
<b>Total Liabilities</b>	<b>171,364,279</b>	<b>11,723,704</b>	<b>183,087,983</b>	<b>19,966,043</b>	<b>0</b>
<b>Net Assets:</b>					
Invested in capital assets, net of related debt	\$1,516,420	\$17,241,816	18,758,236	\$72,388,694	\$0
Unrestricted	30,796,130	21,440,407	52,236,537	20,634,710	139,229
<b>Total net assets</b>	<b>32,312,550</b>	<b>38,682,223</b>	<b>70,994,773</b>	<b>93,023,404</b>	<b>139,229</b>

**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>
1999	57,000	25,517	10,541	2.1%
2000	59,209	27,233	10,676	1.7%
2001	61,200	28,129	10,683	2.7%
2002	62,600	28,371	10,774	2.9%
2003	64,200	28,891	11,029	3.4%
2004	66,224	30,336	11,343	2.7%
2005	68,809	31,887	11,742	2.1%
2006	70,575	30,849	12,549	2.6%
2007	72,949	27,981	12,905	3.0%
2008	73,886	N/A	13,041	4.3%

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



**Frederick County, Virginia**  
**Principal Real Property Taxpayers**  
**At June 30, 2009**

<b>Taxpayer</b>	<b>Type of Business</b>	<b>Assessed Valuation (1)</b>	<b>Percentage of Total Assessed Valuation</b>
Allegheny Power	Utility – Electric Power	\$75,184,497	0.97%
H. P. Hood, Inc.	Dairy Plant	\$34,969,300	0.45%
Verizon	Utility - Telephone	\$29,750,652	0.38%
Fort Collier Group	Industrial Park	\$29,572,200	0.38%
Equity Ind Winchester	Distribution	\$26,913,800	0.35%
Trex	Decking	\$19,454,100	0.25%
Wal-Mart	Retail	\$15,255,300	0.20%
Washington Gas	Utility - Gas	\$13,846,562	0.18%
Cowperwood FEMA	Federal Government	\$13,641,500	0.18%
Kohl's	Distribution	\$13,195,800	0.17%
<b>Total</b>		<b>\$271,783,711</b>	<b>3.49%</b>
Total assessed valuation for all real property – 2008 calendar year assessment		\$7,780,529,725	100.00%

(1) Percentage of total assessed valuation is based on 2007 tax year assessed value for real property taxes.

## Frederick County, Virginia

### Miscellaneous Statistics

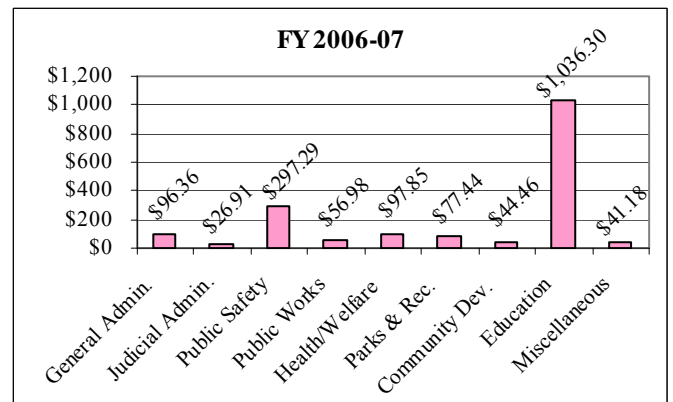
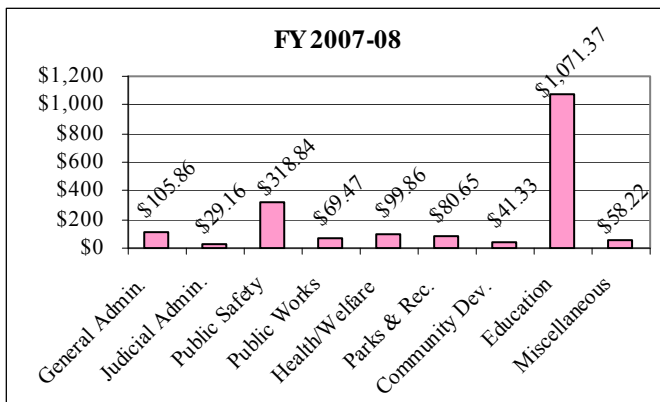
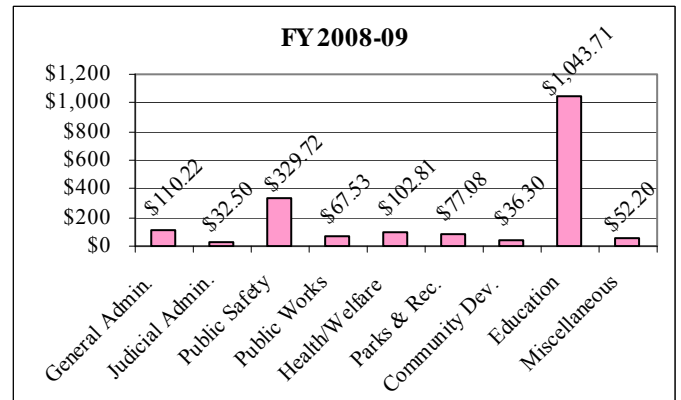
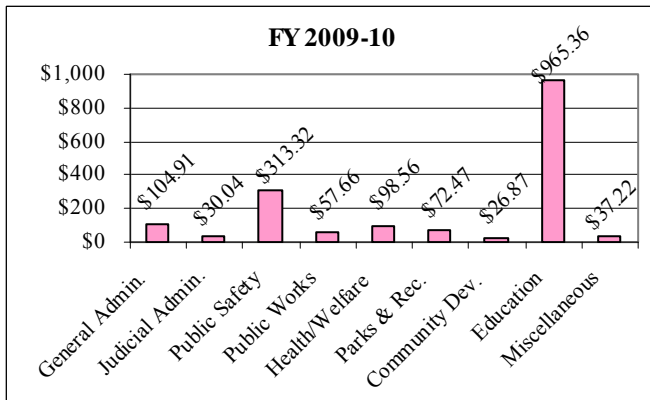
At June 30, 2009

Form of Government:	County Administrator	
Area:	427 square miles	
Fire Protection:	Number of volunteer fire stations	11
	Number of volunteer firefighters	552
Police Protection:	Number of stations	1
	Number of law enforcement personnel	91
Education:	Elementary Schools	11
	Middle Schools	4
	High Schools	3
	Technical/Vocational/Alternate Center	1
	Regional Special Education Facility	1
	Number of students	12,931
	Number of instructional personnel	1,478
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)	1,118
Employees:	(Full-time)	655

## FREDERICK COUNTY TAXPAYER COSTS

	General Fund FY 2009-10	Per Capita \$	% of Total
General Administration	\$7,751,108	\$104.91	6.15%
Judicial Administration	2,219,558	30.04	1.76%
Public Safety	23,149,826	313.32	18.36%
Public Works	4,259,937	57.66	3.38%
Health/Welfare	7,282,106	98.56	5.78%
Parks & Rec./Cultural	5,354,638	72.47	4.25%
Community Development	1,985,327	26.87	1.57%
Education (includes Debt Svc.)	71,326,589	965.36	56.57%
Miscellaneous	2,749,730	37.22	2.18%
	\$126,078,819	\$1,706.41	100.00%

Dollar amounts are based on an estimated population of 73,886 and a total General Fund budget of \$126,078,819.



# Glossary



Winchester Regional Airport  
Winchester, Virginia  
Established 1987

## BUDGET GLOSSARY

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

<b>Accrual Basis of Accounting:</b>	Revenues are recognized in the accounting period in which they become available and measurable. Expenditures are recognized in the accounting period in which the liability is incurred.
<b>Appropriation:</b>	An authorization made by the Board of Supervisors which permits the County to incur obligations and to make expenditures of resources.
<b>Appropriation Ordinance:</b>	The method by which the expenditure side of the budget is enacted into law by the legislative body.
<b>A. S. A. P.:</b>	Alcohol Safety Action Program provides evaluation, probation and intervention services to the court system.
<b>Assessed Valuation:</b>	The value that is established for real or personal property for use as a basis for levying property taxes.
<b>B. A. S. I. C.:</b>	Before and After School Interim Care is conducted at various schools within the County at a minimal charge.
<b>Balanced Budget:</b>	A budget where revenues equal expenditures. Non-revenue sources such as reserves can also be considered revenue for the purpose of defining balanced budget.
<b>Basis of Budgeting:</b>	The modified accrual is used as the basis for budgeting. Revenues are recognized in the accounting period in which they become available, except for property taxes not collected 45 days after year end. Expenditures are recognized in the accounting period when the liability is incurred, except for general long-term debt.
<b>Bonded Debt:</b>	That portion of the indebtedness represented by outstanding bonds.
<b>BOP:</b>	Bureau of Prisons
<b>BPOL:</b>	Business, Professional and Occupational License (BPOL) refers to the license tax that is levied upon the privilege of doing business or engaging in a profession, trade or occupation in the County.
<b>Budget:</b>	A financial plan for a specified period of time (fiscal year) that includes and estimate of resources required, and an estimate of resources available to finance such a plan.
<b>Budgetary Control:</b>	The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriation and available revenues.

<b>Budgeted Funds:</b>	Funds that are planned for certain uses but have not been formally or legally appropriated by the legislative body. The budget document that is submitted for Board approval is composed of budgeted funds.
<b>Capital Outlays:</b>	Expenditures for the acquisition of capital assets.
<b>Capital Projects:</b>	Projects which purchase or construct capital assets. Typically, a capital project encompasses a purchase of land and/or the construction of a building or facility.
<b>Carryover Funds:</b>	Unexpended funds from the previous fiscal year which may be used to make payments in the current fiscal year.
<b>CDB Grant:</b>	Community Development Block Grant
<b>Clearance Rates:</b>	Cases that are closed (solved) during the calendar year.
<b>Constitutional Officers:</b>	Refers to the officers or agencies directed by elected officials (Clerk of the Circuit Court, Commissioner of the Revenue, Commonwealth's Attorney, Sheriff and Treasurer) whose positions are established by the Constitution of the Commonwealth of Virginia or its statutes.
<b>D. A. R. E.:</b>	Drug Alcohol Resistance Education program geared toward elementary school students.
<b>D. C. J. S.:</b>	Department of Criminal Justice Services
<b>Debt Service Fund:</b>	A fund established to account for the accumulation of resources for, and the payment of, general long-term debt, principal and interest.
<b>Delinquent Taxes:</b>	Taxes that remain unpaid on and after the date on which a penalty for non-payment is attached.
<b>Department:</b>	A major administrative division of the County which indicates overall management responsibility for an operation or a group of related operations within a functional area.
<b>D. O. C.:</b>	Department of Corrections
<b>Encumbrance:</b>	The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for future expenditures.
<b>Enterprise Fund:</b>	A governmental accounting fund in which the services provided are financed and operated similarly to those of a private business. The rate schedules for these services are established to insure that revenues are adequate to meet all necessary expenditures.
<b>Expenditure:</b>	This term refers to the outflow of funds paid or to be paid for an asset obtained or goods and services obtained regardless of when the expense is actually paid. This term applies to all funds. <b>Note:</b> An encumbrance is not an expenditure. An encumbrance reserves funds to be expended.

<b>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>NCLB:</b>	No Child Left Behind – A federal act.
<b>Non-Revenue:</b>	Monies that are not generated from income producing activities. Examples are transfers from other funds, carry forward funds and proceeds 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.

**VPSA:**

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

# Index



Rouss City Hall  
City of Winchester, Virginia  
Built in 1901

## INDEX

### A

---

Administration – summary, **66**  
Agency Funds – definition, **57**  
Airport Authority  
    Capital, **199**  
    Operating, **172-173**  
Ambulance and Rescue Service, **105**  
Animal Shelter, **128-129**  
Area Agency on Aging, **134**  
A. S. A. P., **166**  
Assessed Valuation, **200**

### B

---

Basis of Budgeting, **57**  
Basis of Financial Reporting, **56-57**  
Board of Supervisors, **67-68**  
Bonds  
    Outstanding, **7**  
    School, **8**  
Budget  
    adoption, **1-4**  
    amendment, **4**  
    calendar, **6**  
    development, **i**  
    issues, **i-iii**  
    policies, **ix-xii**  
    process, **i, 1-4**  
    Summary by Category, **13-15**  
Building Appeals Board, **154**  
Building Permits  
    issued, **199**  
    value, **199**  
Business-Type Activities, **56**

### C

---

Capital Expenses by Fund, **195-196**  
Capital Improvements Plan, **190-196**  
Capital Policies, **xi**  
Capital Projects  
    Airport Capital Fund, **198**  
    School Capital Fund, **197**  
Circuit Court, **90**  
Clearbrook Park, **145**  
Clerk of the Circuit Court, **93-94**  
Commissioner of the Revenue, **76-77**

Commonwealth Attorney, **97-98**  
Community College, **139**  
Community Development – summary, **148**  
Component Units, **56**  
Consolidated Services Fund, **187**  
Cost of Living, **64**  
County Administrator, **69-70**  
County Attorney, **71-72**  
County Office Buildings, **127**  
Crime Rate, **64**

### D

---

Debt Limit, **xi, 5**  
Debt Management Policies, **xi, 5**  
Debt Service  
    Fund, see Schools  
Demographic Statistics, **203**  
Division of Court Services  
    A.S.A.P., **166**  
    Administration, **167**  
    Detox Center, **168**  
    Detox Center – local contribution, **96**  
    Old Dominion Community Corrections, **169**

### E

---

Economic Development, **151-152**  
Electoral Board, **86**  
Employees  
    Number of, **16, 205**  
Employment Trends, **62-63**  
Engineering, **119-120**  
Enterprise Fund – definition, **57**  
Expenditure Analysis, **10, 13-15, 19**  
Expenditures by Source, **19-21**  
Extension, **158-159**

### F

---

Fiduciary Fund – definition, **57**  
Finance Department, **81-82**  
Financial Management Policies, **ix-xii**  
Fire and Rescue, **112-113**  
Food Service  
    see Schools

# INDEX

Fund Balance  
    policy, **54**  
    projected, **55**  
    Statement, **53-55**  
Fund Summary, **13-15**

---

## G

---

General District Court, **91**  
General Fund  
    revenue analysis, **27**  
    revenue comparison, **26**  
    revenues, **25-37**  
Glossary, **207-212**  
Governmental Funds – definition, **57**  
Gypsy Moth/Biosolids, **156**

---

## H

---

Handley Library, **64, 147**  
Harriet S. Sides Trust Fund, **186**  
Health and Welfare – summary, **130**  
Health Department, **131**  
History, **59-61**  
Human Resources, **73-74**

---

## I

---

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

---

## J

---

Judicial Administration – summary, **89**  
Juvenile and Domestic Relations Court, **92**  
Juvenile Court Probation, **107-108**

---

## L

---

Landfill  
    Fund, **163-164**  
    tipping fees, **20**  
Larrick Trust Fund, **186**  
Law Library, **95**  
Litter Control, **124**  
Lord Fairfax Community College, **139**

---

## M

---

Maintenance Department, **125-126**  
Medical Care, **64**  
Medical Examiner, **111**

---

## N

---

Northern Shenandoah Valley  
    Regional Commission, **154**  
Northwestern Community Services, **132**  
Northwestern Regional Adult Detention  
    Center, **161-162**  
NREP Operating Fund, **188**  
NREP Textbook Fund, **189**

---

## O

---

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

---

## P

---

Parks  
    Administration, **142**  
    Maintenance, **143**  
Parks, Recreational & Cultural – summary,  
    **64-65, 140**  
Part-time Personnel, **18**  
Per Capita Income, **203**  
Personal Property Taxes, **v, 28, 201**  
Physical Characteristics – County, **61**  
Planning and Development, **149-150**  
Population, **viii, 61-62, 203**  
Principal Taxpayers, **204**  
Private Purpose Trust Funds, **57**

## INDEX

Programmatic Goals, **ix-x**  
Property Tax  
    rates, **v, 28, 201**  
    relief, **135**  
Proprietary Fund – definition, **57**  
Public Assistance, **138**  
Public Safety – summary, **101**  
Public Safety Communications, **114-115**  
Public Safety Contributions, **106**  
Public Works – summary, **116**

---

### Q

---

Quality of life, **63-65**

---

### R

---

Real Estate Taxes, **v, 28, 201**  
Reassessment, Department of, **78**  
Recreation Centers, **144**  
Refuse  
    Collection, **121-122**  
    Disposal, **123**  
Regional Library, **147**  
Registrar, **87-88**  
Reserve Fund Policies, **xii**  
Revenue  
    Airport Authority, **42**  
    Airport Capital, **52**  
    Analysis, **9, 11, 26, 27**  
    Consolidated Services, **44**  
    Detention Center, **38**  
    Division of Court Services, **40**  
    General Fund, **11, 25-37**  
    Landfill, **39**  
    NREP Operating, **51**  
    NREP Textbook, **51**  
    School Debt Service, **48**  
    School Capital, **48**  
    School Food Service, **49**  
    School Operating, **44-47**  
    School Textbook, **50**  
    School Trust Fund, **50**  
    Shawneeland Sanitary District, **41**  
Road Administration, **117**

---

### S

---

School  
    Administration, **177**  
    Attendance & Health Services, **177**  
    Capital Fund, **197**  
    Consolidated Services, **187**  
    Debt Service, **182**  
    Enrollment, **62, 203, 205**  
    Facilities, **180**  
    Food Service, **184**  
    Instruction, **176**  
    NREP Operating, **188**  
    NREP Textbook, **189**  
    Operation & Maintenance Services, **179**  
    Pupil Transportation, **178**  
    Summary, **62, 174**  
    Technology, **181**  
    Textbook Fund, **185**  
    Transfers, **183**  
    Trust Funds, **186**  
Shawneeland Sanitary District, **170-171**  
Sherando Park, **146**  
Sheriff, **102-103**  
Social Services Administration, **136-137**  
Soil & Water Conservation District, **157**  
State and Local Hospitalization, **133**  
Statement of Net Assets, **202**  
Street Lights, **118**

---

### T

---

Treasurer, **79-80**  
Tax Exempt Organizations, **29**  
Taxes  
    Real Estate, **v, 28, 201**  
    Personal Property, **v, 28, 201**  
Taxpayer Costs, **206**  
Transfers  
    General Operating Fund, **160**  
    School Operating Fund, **183**  
Textbooks, see School

---

### U

---

Unemployment  
    Rate, **63, 203**  
Unfunded Requests, **vi**

## INDEX

### V

---

Victim/Witness Program, **99-100**  
Volunteer Fire Departments, **104**

### Z

---

Zoning Board, **153**