

Frederick County, Virginia



2011-2012 Annual Budget

**FREDERICK COUNTY, VIRGINIA
BOARD OF SUPERVISORS
2011-2012**



Richard C. Shickle, Chairman



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



**Gary A. Lofton
Back Creek District**



**Gene E. Fisher
Shawnee District**



**Charles S. DeHaven
Stonewall District**



**Christopher E. Collins
Red Bud District**



**Gary W. Dove
Gainesboro District**

FREDERICK COUNTY, VIRGINIA

OFFICIALS

2011-2012

John R. Riley, Jr. County Administrator
Kris C. Tierney Assistant County Administrator
Cheryl B. Shiffler Finance Director
Harvey E. Strawsnyder, Jr. Public Works Director
Dennis D. Linaburg Fire Chief
LeeAnna D. Pyles Public Safety Communications Director
Paula A. Nofsinger Human Resources Director
Walter E. Banks 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
Dan Ellis 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
David T. Sovine Superintendent of Schools



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Frederick County
Virginia**

For the Fiscal Year Beginning

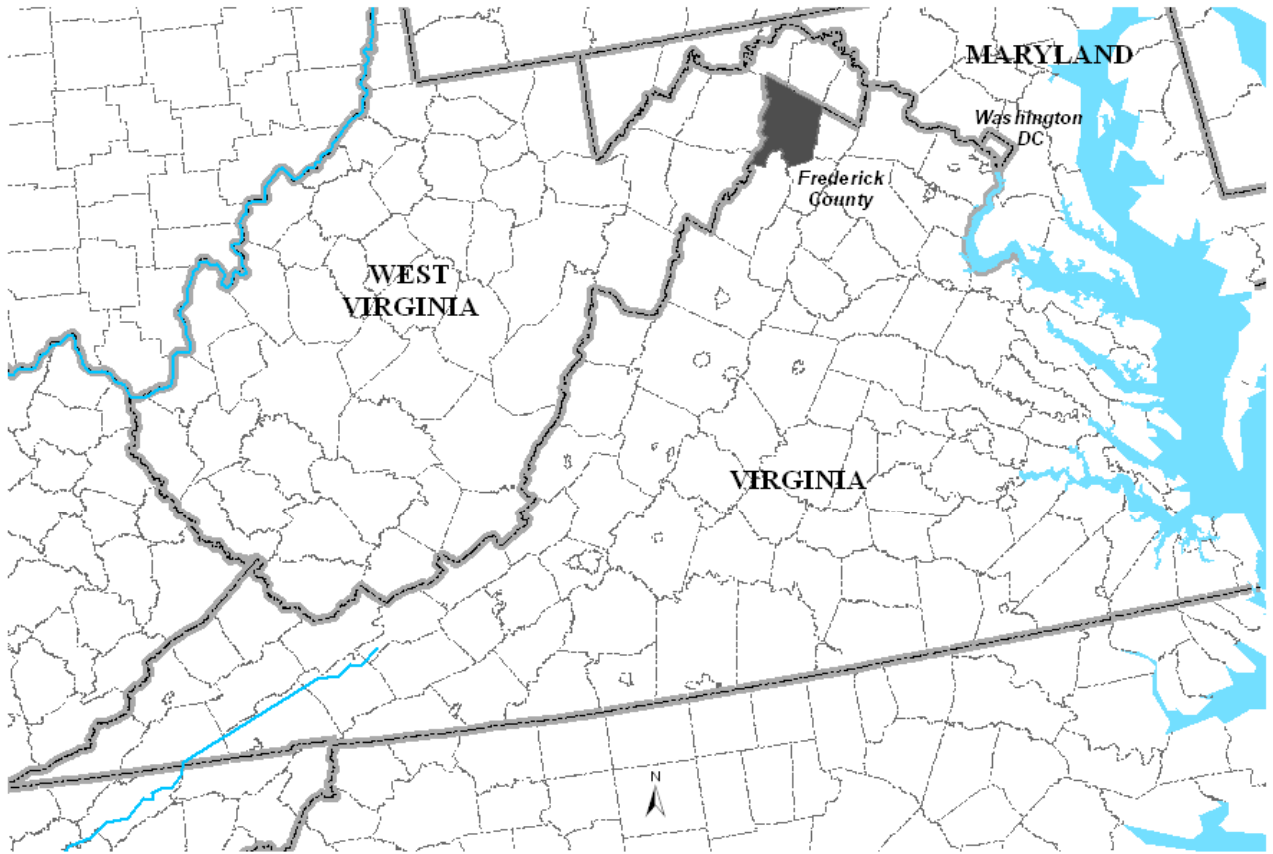
July 1, 2010

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, 2010. 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 2011-2012

Table of Contents

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

BUDGET SUMMARY

The Budget Process.....	1
Debt Management	5
Budget Calendar.....	7
Debt Service Requirements on Currently Outstanding Bonds.....	8
Statement of Long-Term Indebtedness	9
Total County Revenues – Graph	10
Total County Expenditures – Graph	11
General Fund Revenues – Graph	12
General Fund Expenditures – Graph.....	13
Budget Summary by Category	14
Summary of Budgeted Full-time Personnel.....	17
Summary of Part-time Personnel	19
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	39
Frederick-Winchester Landfill Fund Revenues	40
Division of Court Services Fund Revenues	41
Shawneeland Sanitary District Fund Revenues	42
Airport Authority Operating Fund Revenues.....	43
School Operating Fund Revenue Comparison – Graph.....	44
Consolidated Services Fund Revenues	45
School Operating Fund Revenues.....	45
School Capital Fund Revenues	49
School Debt Service Fund Revenues	49
School Food Service Fund Revenues.....	50
School Trust Fund Revenues	51
School Textbook Fund Revenues	51

NREP Operating Fund Revenues.....	52
NREP Textbook 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
Management Information Systems	85
Other.....	86
Electoral Board.....	87
General Registrar	88

JUDICIAL ADMINISTRATION

Circuit Court	91
General District Court.....	92
Juvenile and Domestic Relations Court.....	93
Clerk of the Circuit Court	94
Law Library.....	96
Detox Center	97
Commonwealth’s Attorney	98
Victim/Witness Program.....	100

PUBLIC SAFETY

Sheriff.....	103
Volunteer Fire Departments.....	105
Ambulance and Rescue Service.....	106
Public Safety Contributions	107
Juvenile Court Probation.....	108
Inspections	110
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
Area Agency on Aging 133
Property Tax Relief for Elderly/Handicapped 134
Social Services Administration..... 136
Public Assistance 137

COMMUNITY COLLEGE

Community College 138

PARKS, RECREATION & CULTURAL

Parks and Recreation – Administration 141
Parks Maintenance 142
Recreation Centers 143
Clearbrook Park 144
Sherando Park 145
Regional Library 146

COMMUNITY DEVELOPMENT

Planning and Development 148
Economic Development Commission..... 150
Zoning Board 152
Building Appeals Board..... 153
Northern Shenandoah Valley Regional Commission 154
Gypsy Moth Suppression/Biosolids..... 155
Soil and Water Conservation District 156
Extension..... 157

MISCELLANEOUS

Transfers..... 159

OTHER FUNDS

Northwestern Regional Adult Detention Center Fund.....	160
Refuse Disposal – Landfill Fund	162
Division of Court Services Fund.....	164
Shawneeland Sanitary District Fund.....	169
Airport Authority Operating Fund	171

SCHOOL FUNDS

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

CAPITAL FUNDS

Capital Improvements Plan.....	188
School Capital Fund.....	195

STATISTICS

Property Value and Construction.....	196
Building Permits Issued – Graph	196
Assessed Valuation of All Taxable Property	197
Property Tax Rates.....	198
Tax Comparison – Graph.....	198
Statement of Net Assets – All Funds	199
Demographic Statistics	200
Average Household Income Comparison – Graph	200
Principal Real Property Taxpayers.....	201
Miscellaneous Statistics	202
Taxpayer Costs.....	203

<i>GLOSSARY</i>	204
------------------------------	-----

INDEX

Budget Message



Old Frederick County Courthouse
Winchester, Virginia



John R. Riley, Jr.
County Administrator

540/665-5666
Fax 540/667-0370

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

July 1, 2011

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 2011-2012. 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 2012 Budget Process, Development and Issues

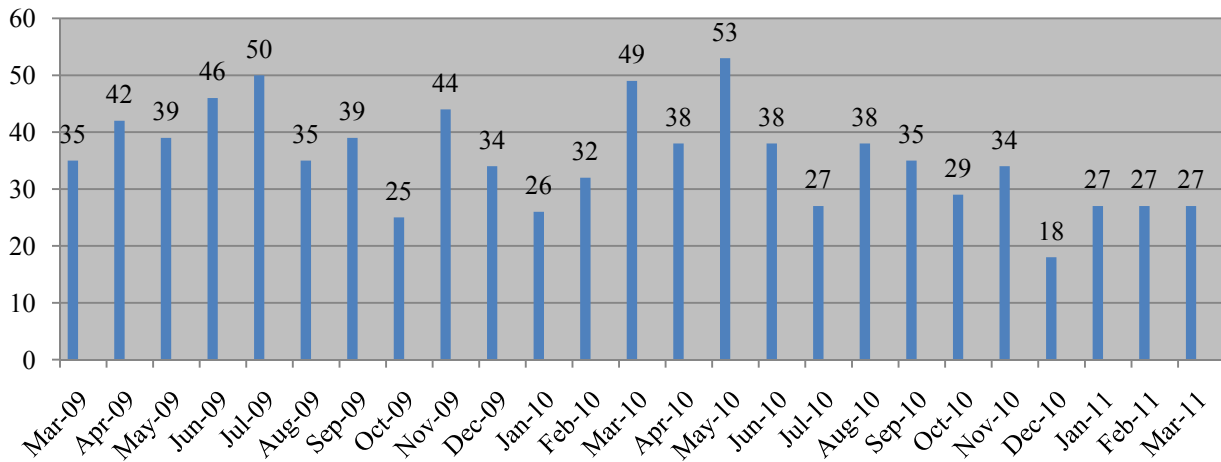
The FY 2012 budget process began with the knowledge that present level funding for the second consecutive year would be the most likely outcome. Revenues were being monitored on a monthly basis with a few signs of positive local growth in certain areas. A budget worksession was held in January 2011 to give the Board of Supervisors guidance on the upcoming budget. Several areas were discussed including significant issues that the County has dealt with in regards to past budgets. Those issues included:

- July 2011 will be three years since salary increases for county employees.
- Outside Agencies – 15% reduction in FY 2010 and 10% reduction in FY 2011.
- Total budgeted county workforce down by 63 positions since FY 2009.
- Sheriff's Office and Fire & Rescue down by four positions since FY 2009.
- General Fund transfer to Schools down by 6.7% since FY 2009.
- General Fund (excluding school transfer) down by 7.9% since FY 2009.
- General Fund share to Regional Jail has increased by \$599,000 since FY 2009 even though the Jail budget has decreased.
- No capital purchases budgeted in General Fund since FY 2008.
- Budgeted real property and personal property tax revenue has remained constant since FY 2009.

With a reassessment completed in 2010, it was then decided that a revenue neutral real estate tax rate was the best scenario to combat the FY 2012 budget. This meant that the real estate tax revenue collected by the County for FY 2012 would remain the same at \$40,430,000 but would change the actual tax rate from 0.51 cents per \$100 of assessed value to 0.545 cents per \$100 of assessed value. With the average value of a residential property decreasing by roughly 12%, the taxpayer would not see much if any change to the taxes paid on their property.

Having no increase to the tax burden to the taxpayer was a goal for the Board of Supervisors. Foreclosures in Frederick County have steadied over the last three recorded months with 27 foreclosures each for the months of January, February, and March 2011.

Residential Foreclosures by Month



The General Fund budget for FY 2012 totals \$125,849,938. This is an increase over FY2011 of \$238,000. The revenue adjustments are as follows:

Budgeted 911 Grant	\$60,000
Budgeted Purchasing Card Rebate	\$50,000
Budgeted Payment in Lieu of Taxes	\$26,000
Increase Budgeted Revenue for Dog Licenses	\$10,000
Increase Budgeted Revenue for Rent Payments	\$74,681
Increase Budgeted State Reimbursement from Comp. Board	\$18,344
Increase Budgeted Revenue for Street Lights and Star Fort Fees	\$29,567
Reduce Budgeted Revenue – Forfeited Assets	(\$29,995)

Several revenue sources were not budgeted in FY 2011 that are being budgeted in FY 2012. A 911 Grant, Purchasing Card Rebate and payments in lieu of taxes are all new revenue sources for FY 2012. General Fund revenue history was analyzed and several areas were increased. Revenue collected in the Treasurer’s Office for dog licenses was increased by \$10,000. Rent payments collected by Frederick County for use of office space in the county administration building was increased by almost \$75,000. The state compensation board reimbursements to the Commissioner of the Revenue, Treasurer, Registrar and Electoral Board were all increased by \$18,344. Street light revenue was also increased by \$29,000. A reduction in General Fund budgeted revenue is also included in the amount of \$29,995. Revenue from forfeited assets was eliminated due to this expense being removed from the General Fund budget.

General Fund expenditure adjustments for FY 2012 are as follows:

Replace batteries on voting machines	\$20,424
Increase Lease expense - Sheriff	\$58,729
Budget Line of Duty Program	\$73,335
Increase funding to Regional Jail	\$344,681
Reduce County Detox Center Funding	(\$27,535)
Reduce transfers to Comprehensive Services Act Fund	(\$100,000)
Added one position, deleted 3.5 positions	(\$20,000)
Reduce health care costs	(\$193,261)

Reduce Incentive Pay	(\$15,000)
Freeze Career Development	(\$67,334)

These adjustments are detailed as follows:

- Batteries for voting machines need to be replaced, increasing the Electoral Board budget by \$20,424.
- The Sheriff's Office is in need of replacing cruisers with high mileage. Increasing the lease expense by \$58,729 as well as using funds already allocated in that department, thirteen vehicles will be replaced through a lease program during FY 2012.
- The Line of Duty Program is a new program that is to be included beginning July 1, 2011. This program has been administered and paid for by the Commonwealth of Virginia since the 1960's. This program provides benefits to hazardous duty first responders who die or become disabled in the line of duty. The beneficiary either receives a death benefit or continued health coverage. This cost is now being passed on to Virginia localities to fund. This cost of \$73,335 is based on the number of full- and part-time hazardous duty employees.
- Local funding from Frederick County to the Northwestern Regional Adult Detention Center increased by \$344,681 for FY 2012. Even though the Detention Center's budget decreased for FY 2012, Frederick County This increase is due primarily to the increase of the length of local sentences imposed by Frederick County courts.
- Departmental expenses for the Detox Center were reduced significantly for FY 2012 in conjunction with the anticipated closing in July 2011; therefore Frederick County funding was reduced by \$27,535.
- Comprehensive Services Act funding have been less than anticipated; therefore a reduction of \$100,000 for FY 2012 was implemented.
- One position was added and 3.5 positions were eliminated in the General Fund for FY 2012 resulting in a net reduction of \$20,000.
- Health care costs were favorable for this year so a slight reduction in county costs was realized at \$193,261.
- Due to cutbacks, incentive pay and career development costs were reduced for a total of \$82,334.

Except for these changes listed here, General Fund expenses remained at constant levels for FY 2012. Outside agencies were afforded a reprieve from any reductions for FY 2012. Any capital equipment and construction projects have been delayed for a third year.

The county held a public hearing on the proposed FY 2012 budget on March 23, 2011. One speaker took the podium at the public hearing, the School Board Chairman to commend the Board of Supervisors and School Board for working together to a satisfactory conclusion.

The adoption of the FY 2011-2012 budget occurred on April 13, 2011.

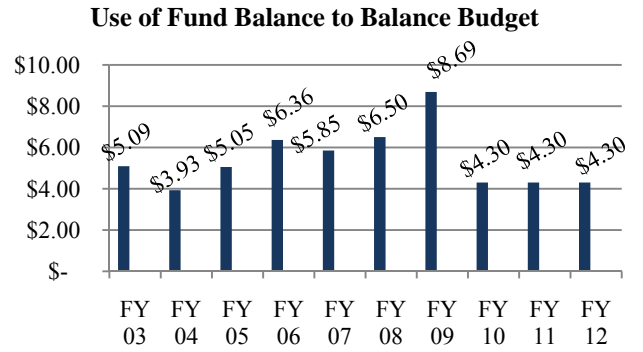
Several changes occurring in the School System budget in FY 2012 are as follows:

School Funds

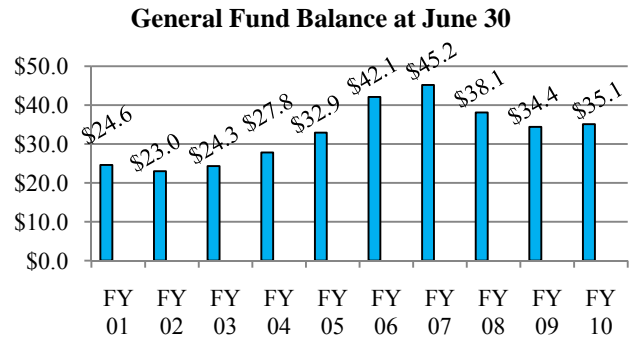
- ▶ Continued salary freeze for FY 2012 for teachers, administrators, and support staff (third consecutive year of no cost of living increase or salary scale enhancement).
- ▶ Provided a one-time payment for employees in lieu of salary increases – full-time employees making less than \$25,000 will receive \$400, greater than \$65,000 will receive \$1,300, or \$25,000 to \$65,000 will receive 2% of their contracted, primary assignment. Part-time, regular employed employees will receive \$100.
- ▶ Provided one-time funds for four replacement school buses.
- ▶ Provided one-time funds for replacement technology equipment.

- ▶ Provided one-time funds for capital projects as needed.

The Board of Supervisors approved FY 2012 General Fund allocations to the school operating fund of \$56.6 million and \$14.6 million to the school debt service fund, which is the same level of funding as FY 2011. The General Fund budget increased by \$238,597 from FY 2011, which includes the transfers to school operating and school debt. In order to support this budget, \$4.3 million was utilized from fund balance. This is the same amount taken from fund balance to balance the budget in FY 2011. A fundamental objective for the Board of Supervisors is to keep fund balance at a safe and manageable level. The chart to the right shows a ten year history of the use of fund balance to balance the county budget

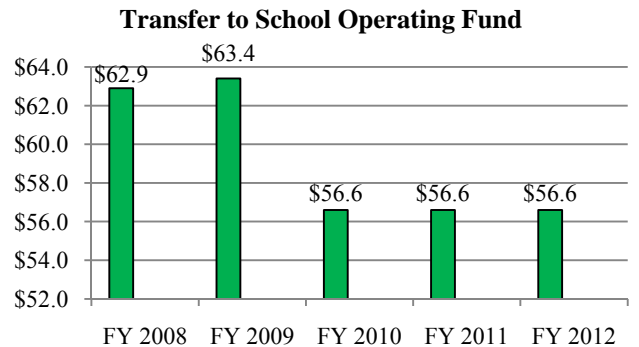


The General Fund has remained at a manageable level for the past decade. There has been a forty-two percent increase in fund balance over the last ten years. With a larger tax base comes a higher fund balance. Fund balance was at its highest during the construction boom in FY 2006 and FY 2007.



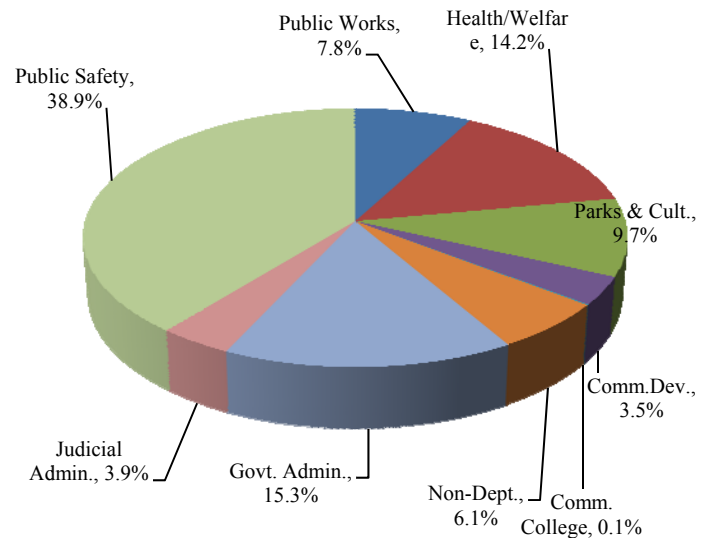
County Expenditures

The total county budget for FY 2012 is \$235 million, an increase of 1.35% from the FY 2011 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, which is the same level of funding as FY 2011. Looking back five years, the transfer to the School Operating Fund has actually decreased 10%, or \$6,358,431. Another transfer occurs between the General Fund and the Regional Jail Fund. This contribution totals \$3,733,510, a 10% increase, or \$344,681, compared to FY 2011. This transfer has increased 50% or \$1,242,000 over the last five years.



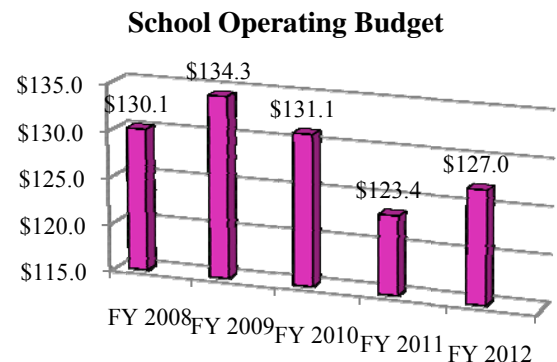
General Fund

The General Fund budget totals \$50.8 million, excluding school, jail, court services, and airport transfers, a decrease of .1%, or \$78,549 from FY 2011. Salaries and fringes decreased primarily due to health insurance costs decreasing and a net decrease of 2.5 positions. General Fund expenditures have decreased 6.2% or \$3.4 million over the past five years.



School Operating Fund

The School Operating Budget for FY 2012 is \$127 million which is an increase of 2.9% from FY 2011. Over the past five years, the School Operating Fund has decreased 2.4%, or \$3.1 million. This budget is based on a projected student enrollment of 13,161. Student enrollment has risen by 1,171 from September 2005 to September 2009. Over the last ten years, student enrollment has increased 22% or 2,375 students.



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.

- 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.
- 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 as well as design changes needed to accommodate middle school programming, are necessary, but feasibility and cost to renovate is cost prohibitive.
- Land acquisition and construction of the county's 4th high school is scheduled to occur during fiscal year 2011. High school student enrollment projections will exceed existing building capacity

by over 143 students in the fall of 2014. Construction should begin in July 2012 to accommodate a fall 2014 opening.

- Sherando High School parking lot improvement is on the CIP. This project is scheduled to begin in the spring of 2013 providing once approved.
- Renovations and additions are scheduled for Bass Hoover Elementary School. This facility was built in 1975 using the open education design concept that was accepted at the time and was less expensive to build. The building system has aged to the point that it needs to be upgraded through redesign and replacement. Properly sized and outfitted classrooms need to replace the cluttered, unsecured classrooms without walls.
- Renovations and upgrades are scheduled for Robert E. Aylor Middle, James Wood High School, and Apple Pie Ridge Elementary School. An expansion is planned for the school division's administrative office on Amherst Street. Project estimates will be determined when design and scoping of the projects are complete.
- Land acquisitions for the construction of the county's 5th middle school and 12th and 13th elementary schools are also on the schools' CIP listing.

County Revenues

The tax rates are assessed as follows:

Real Estate	\$.545 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 2012 revenue plan includes the use of \$4.3 million of the county's projected unreserved fund balance. The June 30, 2011 fund balance is projected to reach approximately \$26.1 million. At July 1, 2011, this amount will be reduced to approximately \$21.8 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 \$12.5 million or approximately 45 days of operating funds.

Unfunded Requests/Delayed Goals and Initiatives

The FY 2011-2012 budget meets the growing needs of a growing community. However, several budget needs have remained unfunded for several years. 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, Social Services, and Jail.
- Limited Information Technology support to buildings and offices outside of the main general government complex.
- Delays in upgrades and adjustments to the county's information technology systems and networks.

- Elimination or reduction of Sheriff's Office personnel assisting with special events such as Shenandoah Apple Blossom Festival, Fourth of July festivals, Neighborhood Watch meetings and Board of Supervisors meetings.
- Replacement of radio communications equipment for Fire and Rescue.
- Furniture and ADP equipment for various departments.
- Continued reduced hours of operation at compactor sites throughout the county.
- Reductions in travel to meetings and workshops.
- Reduced quality of athletic fields at Clearbrook and Sherando Parks and public school facilities.
- Replacement vehicles for Fire and Rescue, Parks and Recreation, and Social Services.

The school division is projected to receive \$3.5 million more revenue from all sources for the operating fund. Of the total operating budget, \$5.2 million is funded on a one-time basis and will not be sustained. Because the increase is made of one-time funds, one-time initiatives including a one-time payment for employees in lieu of salary increase, four replacement school buses, and replacement technology are planned. However, the following goals were not met or delayed:

- Froze salaries for teachers, administrators and support staff for the third consecutive year.
- 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 funding of the technology replacement plan.
- Partial 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

Increasing the industrial/business tax base in an effort to minimize the tax burden on residents continues to be a top priority. Despite the economic downturn experienced throughout the United States and the World, Frederick County's existing businesses continue to expand their facilities. The combined efforts of Kraft Foods Global, Inc. and Melnor, Inc. resulted in a total investment of \$46.5 million and the maintenance and creation of 143 jobs.

Retail business continues to grow within the county. Party City and Sally Beauty opened in early 2011 at Rutherford Crossing.

The Frederick County Landfill began commercial operation of the Landfill Gas to Energy Plant (LFGTE) on November 4th, 2010. This endeavor has proven to be quite beneficial to the County and the Landfill as a public relations item. The project has gained national recognition by being selected as the EPA's Landfill Methane Outreach Program's Project of the Year. The operation of this project is new to the landfill staff, but through the creation of a position and the hiring of a Gas Plant Operator, the staff has been able to maintain an operation uptime of 97%. The LFGTE plant has many critical components that are required to work together to ensure that power is being produced around the clock. Power that is generated at the plant is sold on the wholesale market through PJM, the regional transmittal entity. Through the end of February 2011, the plant has generated a total of 5075 Megawatt hours for a gross revenue of \$236,947. This translates to an average of \$46.69 per megawatt hour of brown power that has been produced. The potential to generate additional revenue through the creation and sale of renewable energy credits (REC's) is an item that staff continues to work on. The overall performance of the LFGTE plant will continue to be monitored closely and updates will be provided on a quarterly basis. This project is a long term endeavor that if managed properly, will continue to provide positive environmental impacts as well as potential revenue for the landfill for years to come.



Landfill Gas to Energy Plant

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 increased slightly with 29 residential building permits issued in May 2011, which is up from the 201 low of 18 for the same period. 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 was 78,305. 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

Frederick County, Virginia Vision Statement

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

Frederick County, Virginia Core Values

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

Financial Management Policies and Programmatic Goals

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

Direction For The Future

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

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

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

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

Programmatic Goals

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

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

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

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

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

Policy Goals

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

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

A. General Budget Policies

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

B. Revenue Policies

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

C. Debt Management Policies

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

D. Capital Policies

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

E. Reserve Fund Policies

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

F. Investment Policies

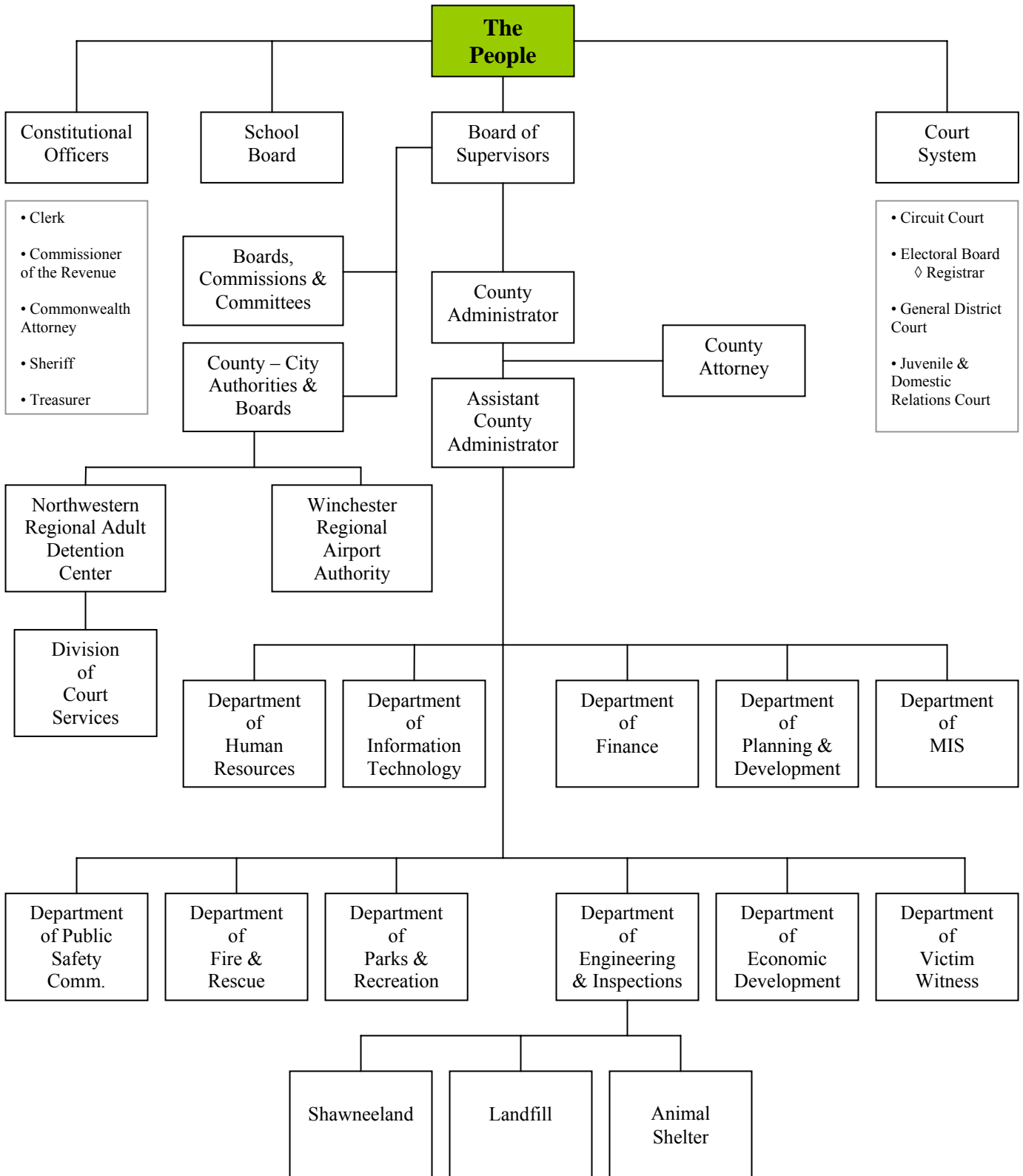
- Disbursement, collection and deposit of funds will be scheduled to ensure maximum cash availability.
- When permitted by law, the county will pool cash from several different funds for investment purposes.
- The county will invest all of its idle cash on a continuous basis. County investments are made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

Financial Management Policies and Fiscal Year 2012

With the county's financial management policies as a guide, the Board of Supervisors, School Board and county staff drafted the Fiscal Year 2012 budget under these additional guidelines:

- Prepare a County Departmental Budget based on a directive of present level funding for both revenues and expenditures.
- 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 constant level of expenditures while at the same time retaining a consistent, satisfactory service level to county residents.
- Recognize the need to retain valuable personnel.

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 2011-2012 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.

A reassessment of real property was conducted in 2010 in Frederick County. The economic downturn continues along with declining real estate values and foreclosures. The average selling price of a home in Frederick County in 2008 was \$235,940, in 2009 the average dropped to \$198,989 and in 2011 the average dropped even further to \$157,500. As of June, 2011, 303 properties entered the foreclosure market in Frederick County.

Unemployment remains an issue for Frederick County residents. The unemployment rate for Frederick County for January 2011 was 7.1%, down from one year ago when the rate was 8.1%. The 2010 rate is slightly higher than the statewide rate of 6.9%, but below the national rate of 9.8%.

Revenues were remaining at a fairly constant level with no significant drops to report or watch. County staff reviewed revenue projections and provided updates to the Finance Committee and Board of Supervisors monthly. Areas such as interest income from investments continue to experience significant losses. Sales tax collections continue to show a positive turn as well as vehicle purchases increasing. Several state revenue categories were tweaked slightly in areas such as Compensation Board funding and certain grant funds.

Continued unknown factors were presented to the Board of Supervisors during the budget process that may need further attention in the future:

- Fund Balance – will be reviewed to maintain Government Finance Officers Association's recommended level.
- Salary Increases – Will continue to strive to retain the county workforce.
- Economy – Hopefully a recovering economy is eminent but such a recovery will be slow and cost cutting measures may still need to be dealt with.
- Revenue – Will continue to be monitored on a regular basis.
- The state is proposing reducing the fee for food establishment permit renewals. This could affect the state share to the local health department which in turn could affect the county contribution amount to the health department.
- Line of Duty costs continue to be a moving target at this point.

Several funding scenarios were given to the Board of Supervisors to assist them in determining how to approach the upcoming budget process.

FY 2012 Scenarios	FY 2011 Adopted Budget	FY 2012 Proposed A	FY 2012 Proposed B	FY 2012 Proposed C	FY 2012 Proposed D	FY 2012 Proposed E
Expenditures – Schools	71,263,819	71,263,819	71,263,819	71,263,819	71,263,819	71,263,819
			-2,429,500	-2,429,500		-791,000
				1,412,500	-1,412,500	
Expenditures – Non-Schools	54,347,522	54,347,522	54,347,522	54,347,522	54,347,522	54,347,522
			-1,870,500	-1,870,500		609,000
				1,087,500	-1,087,500	
	125,611,341	125,611,341	121,311,341	118,811,341	123,111,341	124,211,341
Revenue	121,311,341	121,311,341	121,311,341	118,811,341	118,811,341	121,311,341
Fund Balance	4,300,000	4,300,000	0	0	4,300,000	2,900,000
	125,611,341	125,611,341	121,311,341	118,811,341	123,111,341	124,211,341

The above scenarios were created with the following assumptions:

- Scenario A: Current level expenditure and fund balance funding; Neutral real estate tax rate.
- Scenario B: Reduced expenditure funding; No fund balance funding; Neutral real estate tax rate.
- Scenario C: Reduced expenditure funding; No fund balance funding; Current real estate tax rate.
- Scenario D: Reduced expenditure funding; Current fund balance funding; Current real estate tax rate.
- Scenario E: Reduced expenditure funding; Reduced fund balance funding by \$1.4 million; Neutral real estate tax rate.

Each scenario presented different outcomes:

Scenario A

This scenario allows the county to operate at current level spending. This scenario does not present a budget with no cuts. Cuts will have to be made to the budget to absorb increases in health insurance, retirement funding rates, utility costs, gasoline costs and funding to joint projects like the regional jail that has experienced increased county usage.

Scenario B

This scenario presents cuts to the school system in the amount of \$2.4 million and cuts to the general fund in the amount of \$1.8 million. Budget cuts in this scenario will impact public safety. In the past several years, we have attempted to limit cuts in public safety. Proposed cuts could include:

- 10% reduction in outside agency contributions, which will bring the total amount of cuts to 35% over three fiscal years. These cuts will result in a savings of \$300,000.
- Reduction in public safety workforce of twenty employees saving approximately \$900,000. Public safety currently employs 200 employees. This reduction would reduce that workforce by 10%. Currently, public safety is only down by a total of five employees. The total county workforce is down by approximately 65 employees.

- Eliminate the Fire and Rescue Volunteer Length of Service program saving an estimated \$80,000.
- Defer a net two percent cost to all employees for their retirement which saves the county \$400,000. This could be done several different ways. The state is proposing that employees pay a net 2-4 percent increase on the retirement. The net is calculated by partially offsetting retirement contributions with pay increases.
- Reduced Social Services local funding by \$120,000. It is expected that this reduction will cause a reduction in workforce. In the past, the county has not included social services in their workforce reduction.

Scenario C

This scenario certainly has the greatest impact. It translates to \$6.8 million in local cuts to the schools and general fund. The general fund would experience \$2.95 million in cuts, and the schools would be cut in local funds in the amount of \$3.84 million. For the general fund, this equates to an additional \$1.15 million more in cuts than Scenario B. Proposed cuts would include:

- 20% reduction in outside agency contributions, which will bring the total amount of cuts to 45% over three fiscal years. These cuts will result in savings of \$600,000.
- Total reduction in workforce by 25 employees. The majority of these employees would be public safety employees since that is the area that employs the most employees and has been reduced the least in the past two fiscal years. This reduction would bring the reduction in total county workforce over the past three fiscal years by almost 95 employees or 15 percent. This would generate approximately \$1.1 million towards the budget cuts.
- Eliminate the Fire and Rescue Volunteer Length of Service program saving an estimated \$80,000.
- Reduce local funding to Social Services by \$170,000. This reduction would result in a reduced workforce and reduced state funding. Often when local dollars are reduced, state dollars are reduced as the result of funding calculations.
- Require that the employee's share of VRS be funded by the employee. Currently, the county pays the five percent VRS employee contribution. Shifting this cost to the employee would save an estimated \$1 million annually.

Scenario D

This scenario reduces the general fund and school budgets by \$2.5 million. The general fund portion of this cut equates to \$1.08 million. To reduce the general fund budget by this amount, budget cuts could include:

- 10% reduction in outside agency contributions, which will bring the total amount of cuts to 35% over three fiscal years. These cuts will result in a savings of \$300,000.
- Reduction in Public Safety workforce of 15 employees saving approximately \$675,000. This reduction will reduce that workforce by eight percent. Public Safety has been mostly held harmless to workforce reductions for the past two fiscal years.
- Reduced Social Services local funding by \$105,000. It is expected that this reduction will cause a reduction in workforce. In the past, the county has not included social services in their workforce reduction.

After deliberations, the Board of Supervisors decided to keep current level expenditures by choosing Scenario A. Fund balance funding for FY 2012 would remain at \$4,300,000, the same level used in FY 2011. A revenue neutral tax rate was also part of Scenario A. Property values on average declined with the 2010 reassessment. To keep real estate tax revenues at the same level but not burdening the taxpayer with a tax increase, the real estate tax rate changes from .51 cents per \$100 of assessed value to .545 cents. With the lower property values, taxpayers should experience little to no change in real estate taxes.

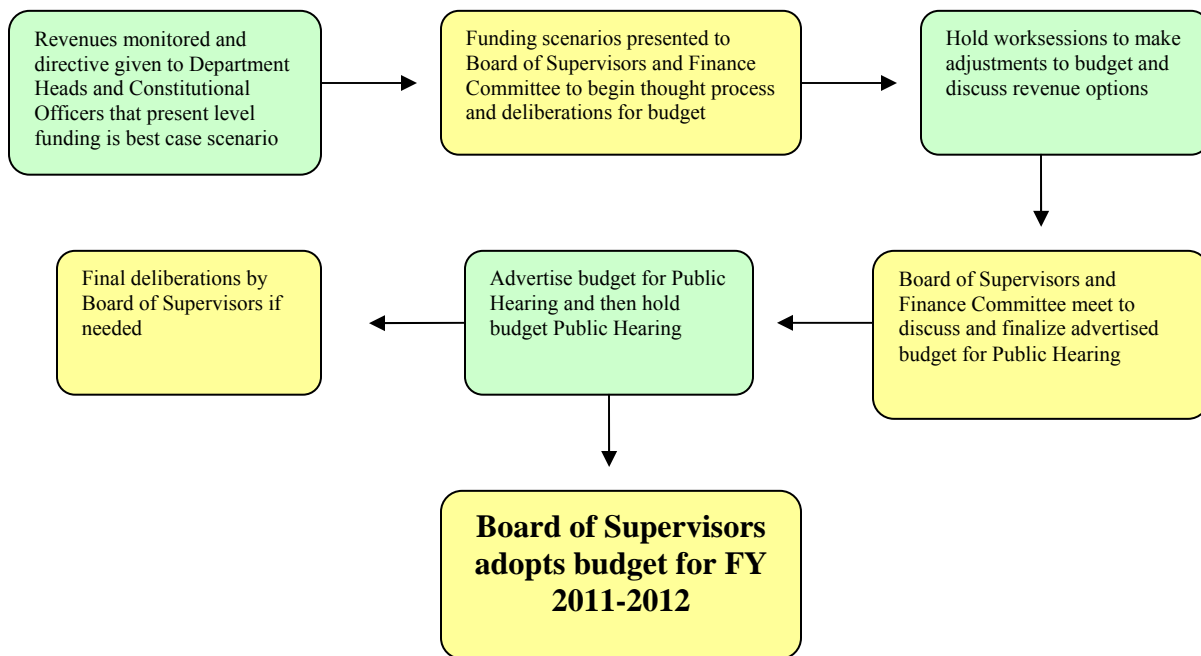
Positions were eliminated for the FY 2012 budget year mainly through attrition. Those eliminated positions are listed below:

Department	Position
Reassessment	Assessor
Inspections	Permit Technician
Engineering	Civil Engineer
Division of Court Services	Detox Center Supervisor
Division of Court Services	Cashier
Division of Court Services	Office Assistant

The Public Hearing on the FY 2011-2012 budget was held on March 23, 2011. One speaker, the School Board Chairman, gave praise to both the Board of Supervisors and the School Board for being able to work together and present positive results.

The proposed FY 2012 budget was adopted on April 13, 2011 with a revenue neutral tax rate. Revenue monitoring will continue with hopes that an economic upswing is starting to take place. 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 2012 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 2012 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, 2010, the county had a number of bonded debt issues outstanding in the amount of \$138,299,093. 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, 2010, the county's net general obligation debt was 1.46% 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.

School Debt Service Budget Comparison Last Ten Fiscal Years		
Fiscal Year	Debt Amount	% Change
FY 2002-2003	\$9,775,310	
FY 2003-2004	\$11,147,364	14.04%
FY 2004-2005	\$12,465,366	11.82%
FY 2005-2006	\$13,682,839	9.77%
FY 2006-2007	\$13,937,070	1.86%
FY 2007-2008	\$14,119,165	1.31%
FY 2008-2009	\$14,672,237	3.92%
FY 2009-2010	\$15,315,613	4.38%
FY 2010-2011	\$14,806,621	-3.32%
FY 2011-2012	\$14,696,201	-0.75%

Budget Calendar FY 2011-2012

Month	Action
January – February 2011	Revenues continuously monitored for impact on FY 2011 budget
January 19, 2011	Board of Supervisors Budget Worksession
February 2, 2011	Board of Supervisors Budget Worksession – revenue neutral tax rate chosen
February 9, 2011	Joint School Board/Board of Supervisors meeting; School Board proposed budget presented to Board of Supervisors
February 23, 2011	Board of Supervisors Budget Worksession
March 16, 2011	FY 2012 budget advertised in newspaper
March 23, 2011	FY 2011 – 2012 Budget Public Hearing
April 13, 2011	FY 2011 – 2012 Budget Adoption
May-July, 2011	Preparation of Adopted Budget Document and submission of budget for award
July 1, 2011	Implementation of Fiscal Year 2011 – 2012

Frederick County, Virginia

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

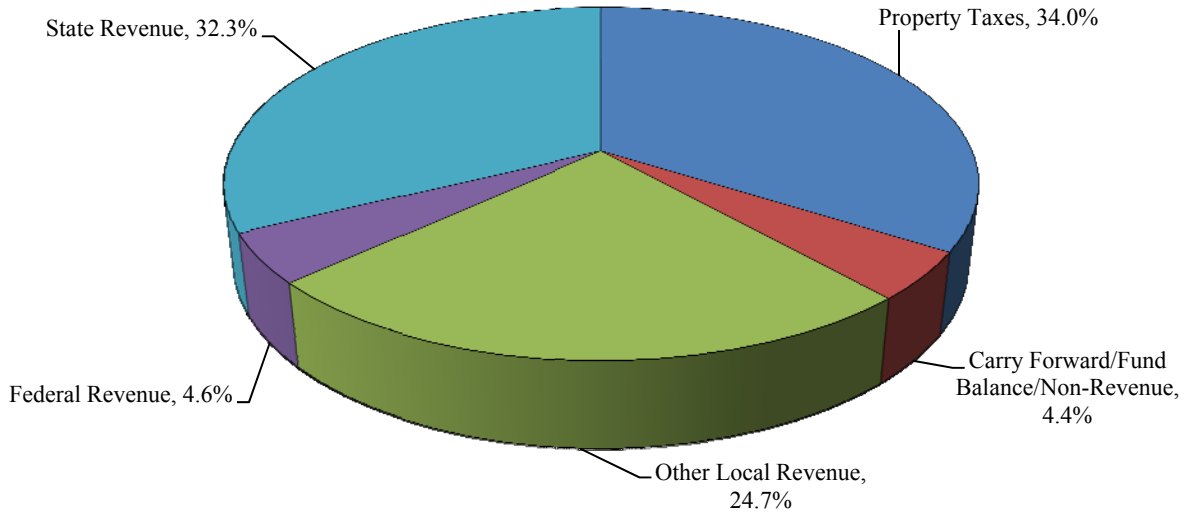
June 30, 2010

Year Ending June 30	Long-term Debt		Capital Leases	
	Principal	Interest	Principal	Interest
2011	10,750,040	6,500,563	40,728	4,488
2012	10,149,587	5,987,535	42,622	2,594
2013	9,623,190	5,502,767	29,291	799
2014	9,392,662	5,041,037	3,951	258
2015	9,463,395	4,586,071	--	--
2016 – 2020	41,064,464	16,600,313	--	--
2021 – 2025	29,680,755	7,626,453	--	--
2026 – 2030	11,275,000	2,828,240	--	--
2031 – 2035	5,615,000	1,130,025	--	--
2036 – 2039	1,285,000	61,038	--	--
Total	\$138,299,093	\$55,864,042	\$116,592	\$8,139

**Frederick County, Virginia
Statement of Long-Term Indebtedness
Year Ending June 30, 2011**

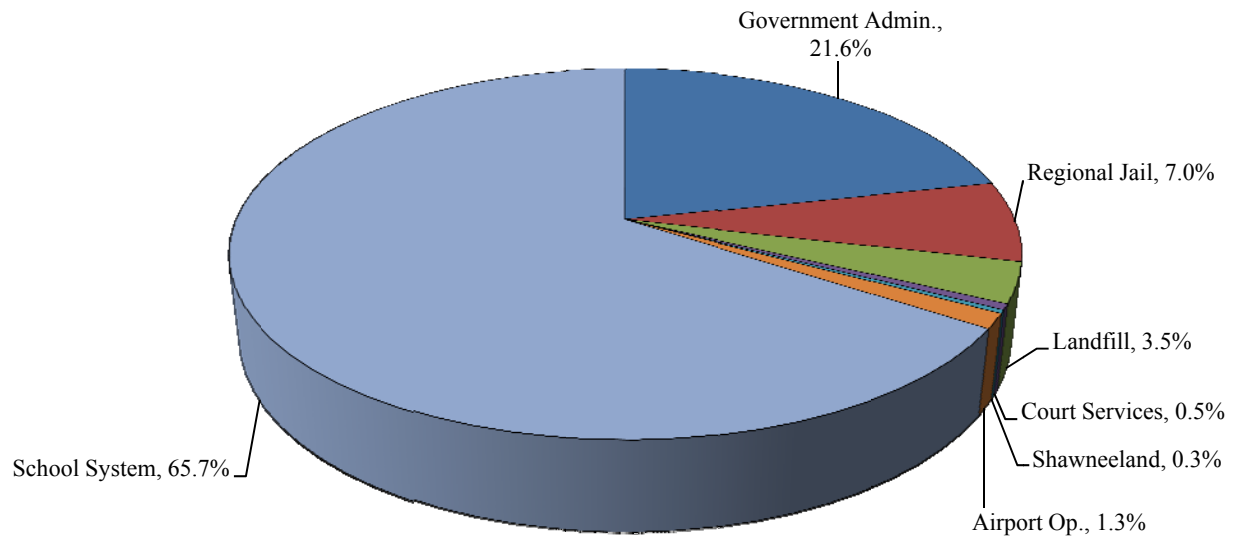
Description	Authorized And Issued	Payments Thru June 2010	Balance July 1 2010	Incurred During 2010-11	Total Columns 3 & 4	Principal Paid During 2010-2011	Outstanding June 30 2011
School Debt Fund							
Armel/Gainesboro	2,010,000	1,890,000	120,000		120,000	120,000	0
Sherando/Park Project	5,350,000	5,070,000	280,000		280,000	280,000	0
FCMS Renovations	755,132	658,749	96,383		96,383	47,351	49,032
Sherando High School	3,820,000	3,410,000	410,000		410,000	150,000	260,000
Sherando High School	5,740,000	5,115,000	625,000		625,000	230,000	395,000
Refinanced Bonds	21,705,000	20,770,000	935,000		935,000	470,000	465,000
Stonewall/Senseny/Admin/Redbud	3,700,000	2,590,000	1,110,000		1,110,000	185,000	925,000
Stonewall/Senseny Road	1,200,000	780,000	420,000		420,000	60,000	360,000
Stonewall	1,355,000	835,000	520,000		520,000	65,000	455,000
Armel/Middletown Addition	3,200,000	1,760,000	1,440,000		1,440,000	160,000	1,280,000
Orchard View Elementary	4,650,000	2,350,000	2,300,000		2,300,000	230,000	2,070,000
Orchard View Elementary	4,100,000	2,050,000	2,050,000		2,050,000	205,000	1,845,000
3 rd HS/Land 11 th Elem/4 th MS	16,800,000	6,720,000	10,080,000		10,080,000	840,000	9,240,000
Millbrook High School	6,150,000	2,480,000	3,670,000		3,670,000	310,000	3,360,000
MHS/JWMS Renovation	8,385,000	2,940,000	5,445,000		5,445,000	420,000	5,025,000
MHS, JWMS, Byrd MS	3,315,000	1,170,000	2,145,000		2,145,000	165,000	1,980,000
Millbrook High School	3,782,296	1,240,119	2,542,177		2,542,177	180,558	2,361,619
MHS, JWMS	12,655,000	3,810,000	8,845,000		8,845,000	635,000	8,210,000
Byrd Middle School	5,980,000	1,800,000	4,180,000		4,180,000	300,000	3,880,000
Byrd MS, Evendale Elementary	8,580,000	2,150,000	6,430,000		6,430,000	430,000	6,000,000
Byrd MS, Evendale Elementary	8,550,000	2,150,000	6,400,000		6,400,000	430,000	5,970,000
Byrd MS, Evendale Elementary	5,995,000	1,200,000	4,795,000		4,795,000	300,000	4,495,000
Evendale Elementary	5,685,000	1,140,000	4,545,000		4,545,000	285,000	4,260,000
Evendale, Gainesboro Replacement	6,305,000	950,000	5,355,000		5,355,000	315,000	5,040,000
Gainesboro Replacement	5,830,000	885,000	4,945,000		4,945,000	295,000	4,650,000
Gainesboro Replacement	4,370,000	440,000	3,930,000		3,930,000	220,000	3,710,000
Greenwood Elementary	3,800,000	380,000	3,420,000		3,420,000	190,000	3,230,000
Greenwood, Trans, APR, FCMS	13,450,000	675,000	12,775,000		12,775,000	675,000	12,100,000
Greenwood Elementary	5,720,000	290,000	5,430,000		5,430,000	290,000	5,140,000
State Literary Fund Loans							
Indian Hollow Elem School	2,000,000	2,000,000	0		0	0	0
D.J. Howard Addition	540,600	540,600	0		0	0	0
Middletown Elem School	1,839,424	1,748,000	91,424		91,424	91,424	0
Redbud Run Elem. School	5,000,000	3,250,000	1,750,000		1,750,000	250,000	1,500,000
Sherando High Addition	1,500,052	975,026	525,026		525,026	75,002	450,024
James Wood High Addition	2,142,948	1,392,911	750,037		750,037	107,147	642,890
Stonewall Elem. School	4,640,000	2,784,000	1,856,000		1,856,000	232,000	1,624,000
Senseny Road Addition	3,000,000	1,800,000	1,200,000		1,200,000	150,000	1,050,000
TOTAL	203,600,452	82,189,405	111,411,047	0	111,411,047	9,388,482	102,022,565

FY 2011-2012 Total County Revenues \$235,228,840



Total County Revenues	2009-10 Budgeted	2009-10 Actual	2010-11 Budgeted	2010-11 Estimated	2011-12 Adopted	% of Total
Local Revenue						
Property Taxes	80,085,000	82,669,130	80,085,000	84,019,093	80,085,000	34.0%
Other Local Revenue	51,085,616	45,844,003	50,222,645	47,236,685	50,087,420	21.2%
Other Local Revenue – School Funds	8,967,017	7,792,606	8,190,564	7,903,174	7,994,027	3.4%
Subtotal	140,137,633	136,305,739	138,498,209	139,158,952	138,166,447	58.6%
State Revenue						
General Fund	8,613,500	6,709,234	8,341,055	8,685,692	8,481,207	3.6%
School Funds	64,268,394	59,556,039	58,200,238	57,740,528	61,237,493	26.0%
Other Funds	7,307,321	2,494,197	6,166,830	5,748,061	6,233,541	2.6%
Subtotal	80,189,215	68,759,470	72,708,123	72,174,281	75,952,241	32.2%
Federal Revenue						
General Fund	44,000	2,997,528	44,000	1,509,131	30,000	0.0%
School Funds	11,688,533	13,948,011	10,164,454	11,397,576	10,846,837	4.6%
Other Funds	438,000	4,667,891	0	0	0	0.0%
Subtotal	12,170,533	21,613,430	10,208,454	12,906,707	10,876,837	4.6%
Carry Forward/Fund Balance/Non-Revenue						
General Fund	4,300,000	4,300,000	4,300,000	4,300,000	4,300,000	1.8%
School Funds	3,193,828	2,196,514	3,879,528	4,630,458	3,286,665	1.4%
Other Funds	1,684,618	1,684,618	2,491,270	2,491,270	2,646,650	1.1%
Subtotal	9,178,446	8,181,132	10,670,798	11,421,728	10,233,315	4.3%
Total Revenue	241,675,827	234,859,771	232,085,584	235,661,668	235,228,840	100.00%

FY 2011-2012 Total County Expenditures \$235,228,840

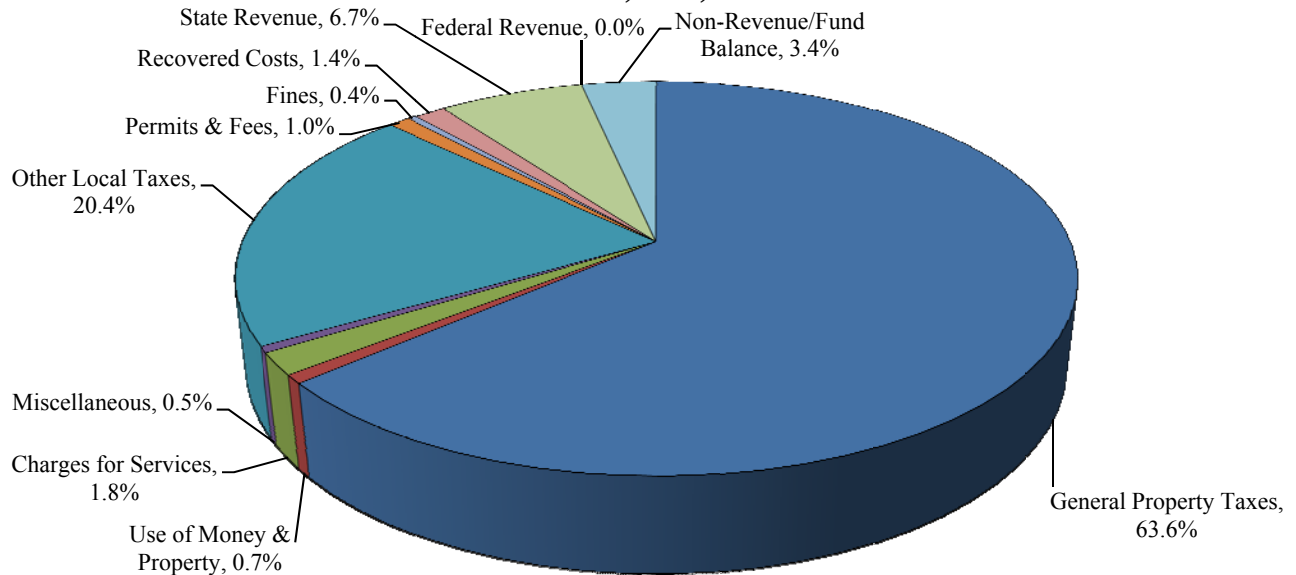


	2009-10 Budgeted	2009-10 Actual	2010-11 Budgeted	2010-11 Estimated	2011-12 Adopted	% of Total
Total County Expenditures						
General Government						
Administration	7,751,108	7,644,667	7,791,901	8,808,565	7,817,698	3.3%
Judicial Administration	2,178,673	1,971,609	2,040,381	1,942,408	2,029,788	.80%
Public Safety	20,505,248	20,269,207	19,987,676	19,844,820	19,814,667	8.4%
Public Works	4,259,937	3,768,699	4,069,073	3,692,082	3,995,895	1.7%
Health/Welfare	7,282,106	6,600,082	7,228,685	6,516,075	7,228,685	3.0%
Community College	62,770	62,770	56,493	56,493	56,493	.00%
Parks, Recreation & Cultural	5,354,638	4,841,125	4,994,023	4,858,666	4,972,994	2.1%
Community Development	1,985,327	1,999,509	1,790,226	2,493,844	1,782,527	.70%
Miscellaneous	2,749,730	2,614,367	2,942,475	2,710,425	3,123,638	1.3%
Subtotal	52,129,537	49,772,035	50,900,933	50,923,378	50,822,385	21.3%
Other Funds						
Regional Jail	17,299,092	16,306,361	16,832,410	15,363,884	16,425,072	6.9%
Landfill	7,562,982	5,433,408	7,366,729	9,329,195	8,307,530	3.5%
Division of Court Services	1,423,981	1,238,112	1,279,083	1,076,983	1,107,584	.40%
Shawneeland Sanitary District	718,916	830,530	848,097	681,034	777,700	.30%
Airport Operating	3,159,728	2,052,533	3,159,728	1,992,158	3,159,728	1.3%
Subtotal	30,164,699	31,108,612	29,486,047	28,443,254	29,777,614	12.4%
School System						
School Funds	144,065,978	136,584,660	138,585,577	140,822,227	140,917,763	59.9%
Debt Service Fund	15,315,613	15,305,262	13,113,026	13,113,026	13,711,078	5.8%
Subtotal	159,381,591	151,889,922	151,698,603	153,935,253	154,628,841	65.7%
Total Expenditures*	241,675,827	232,770,569	232,085,584	233,301,885	235,228,840	100.0%

*Excludes transfers

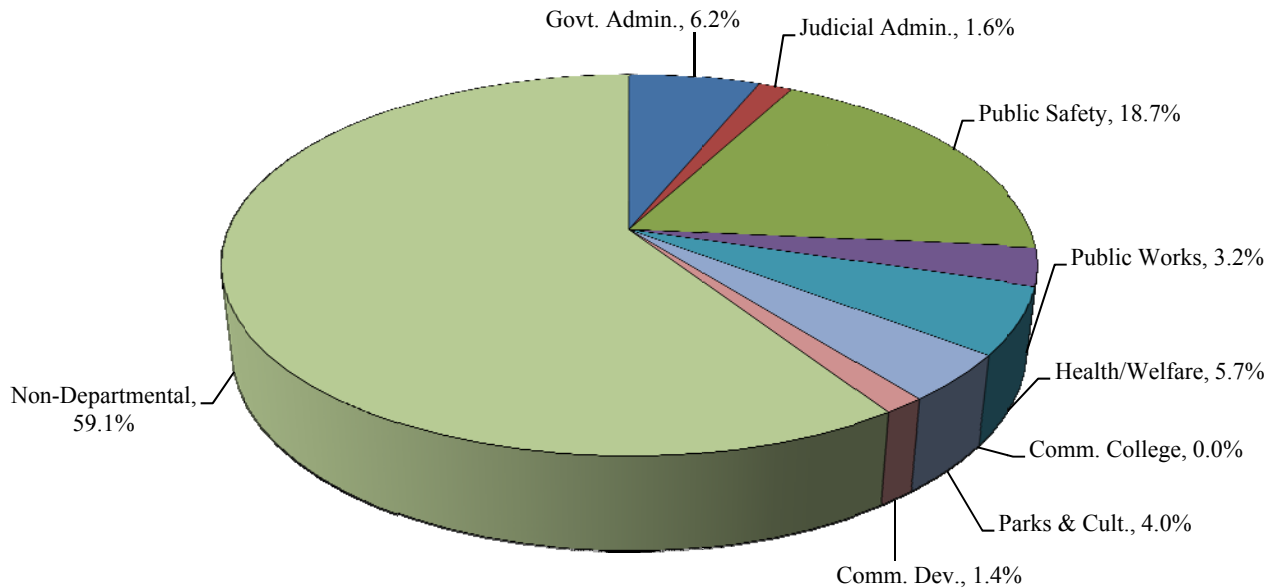
FY 2011-2012 General Fund Revenues

\$125,849,938



General Fund Revenues	2009-10 Budgeted	2009-10 Actual	2010-11 Budgeted	2010-11 Estimated	2011-12 Adopted	% of Total
Local Revenue						
General Property Taxes	80,085,000	82,669,130	80,085,000	84,019,093	80,085,000	63.64%
Other Local Taxes	25,603,042	25,256,987	25,603,042	26,133,727	25,632,609	20.37%
Permits, Fees and Licenses	1,219,649	950,143	1,219,649	989,392	1,229,649	.98%
Fines and Forfeitures	482,849	328,273	482,849	345,250	482,849	0.38%
Use of Money and Property	871,762	343,962	871,762	205,356	871,762	0.69%
Charges for Services	2,402,424	2,141,237	2,312,574	2,091,360	2,312,574	1.84%
Miscellaneous	558,175	517,348	641,446	590,775	641,446	0.51%
Recovered Costs	1,898,418	1,402,871	1,706,842	2,601,503	1,782,842	1.42%
Subtotal	113,121,319	113,609,951	112,923,164	116,976,456	113,038,731	89.83%
State Revenue						
Non-Categorical Aid	191,760	159,300	191,760	444,276	191,760	0.15%
Shared Expenses	3,831,471	1,805,732	3,559,111	3,610,616	3,577,455	2.84%
Categorical Aid	4,590,269	4,744,202	4,593,306	4,630,800	4,711,992	3.74%
Subtotal	8,613,500	6,709,234	8,344,177	8,685,692	8,481,207	6.73%
Federal Revenue						
Categorical Aid	44,000	2,997,528	44,000	1,509,131	30,000	0.02%
Non-Revenue/Fund Balance	4,300,000	4,300,000	4,300,000	4,300,000	4,300,000	3.42%
Total General Fund Revenues	126,078,819	127,616,713	125,611,341	131,471,279	125,849,938	100.00%

FY 2011-2012 General Fund Expenditures \$125,849,938



General Fund Expenditures	2009-10 Budgeted	2009-10 Actual	2010-11 Budgeted	2010-11 Estimated	2011-12 Adopted	% of Total
Functional Areas						
Administration	7,751,108	7,644,667	7,771,825	8,825,439	7,834,572	6.23%
Judicial Administration	2,219,558	2,012,494	2,081,266	1,983,293	2,043,138	1.62%
Public Safety	23,149,826	22,913,785	23,376,506	23,233,650	23,548,177	18.71%
Public Works	4,259,937	3,768,699	4,069,073	3,692,082	3,995,895	3.18%
Health/Welfare	7,282,106	6,600,082	7,228,685	6,516,075	7,228,685	5.74%
Community College	62,770	62,770	56,493	56,493	56,493	0.04%
Parks, Recreation & Cultural	5,354,638	4,841,125	4,994,023	4,858,666	4,972,994	3.95%
Community Development	1,985,327	1,999,509	1,827,176	2,493,844	1,782,527	1.42%
Subtotal	52,065,270	49,843,131	51,405,047	51,659,542	51,462,481	40.89%
Non-Departmental						
Merit/Fringe Benefit/COLA Reserve	0	0	75,000	75,000	273,908	0.22%
Operational Contingency Reserve	158,992	0	217,745	0	200,000	0.16%
Transfer to School Operating Fund	56,637,668	55,738,103	56,637,668	57,353,880	56,637,668	45.00%
Transfer to School Debt Service Fund	14,626,151	14,626,151	14,626,151	14,626,151	14,626,151	11.62%
Transfer to Unemployment Fund	0	5,053	0	0	0	0.00%
Transfer to School Construction	0	0	0	2,300,000	0	0.00%
Transfer to Debt Service – County	2,590,738	2,585,871	2,649,730	2,635,425	2,649,730	2.11%
Transfer to Employee Cafeteria Fund	0	23,443	0	0	0	0.00%
Subtotal	74,013,549	72,978,621	74,206,294	76,990,456	74,387,457	59.11%
Total General Fund Expenditures	126,078,819	122,821,752	125,611,341	128,649,998	125,849,938	100.00%

FY 2011-2012
Budget Summary by Category

Fund and Department	Personnel Expenses	Operating Expenses	Capital/Lease Expenses
General Fund:			
Board of Supervisors	158,243	72,900	0
County Administrator	537,040	17,025	0
County Attorney	180,789	11,825	0
Human Resources	248,584	38,631	4,800
Independent Auditor	0	62,500	0
Commissioner of the Revenue	1,046,522	58,557	0
Reassessment	169,140	34,199	0
Treasurer	767,084	317,673	0
Finance	627,187	45,854	0
Information Technology	774,755	110,352	0
Management Information Systems	254,879	188,090	34,519
Other	0	1,829,807	0
Electoral Board	37,657	55,209	1,560
Registrar	135,930	12,584	1,560
Circuit Court	0	48,300	0
General District Court	3,500	4,252	4,500
J & D Relations Court	3,500	8,250	5,500
Clerk of Circuit Court	565,771	87,441	10,000
Law Library	0	7,200	0
Detox Center – Contribution	0	13,350	0
Commonwealth Attorney	1,103,375	50,150	3,780
Victim Witness Program	116,964	7,305	0
Sheriff	8,887,109	1,214,769	79,040
Volunteer Fire Departments	27,564	661,364	0
Ambulance And Rescue Service	0	391,219	0
Public Safety Contributions	0	4,098,489	0
Juvenile Court Probation	109,447	61,796	0
Inspections	902,085	77,966	0
Fire and Rescue	5,481,753	447,479	10,878
Public Safety Communications	773,599	304,624	18,996
Road Administration	0	20,475	0
Street Lights	0	60,837	0
General Engineering	285,061	32,620	0

FY 2011-2012
Budget Summary by Category

Fund and Department	Personnel Expenses	Operating Expenses	Capital/Lease Expenses
Refuse Collection	524,455	676,305	10,242
Refuse Disposal	0	401,096	0
Litter Control	0	13,932	0
Maintenance Administration	503,172	14,750	0
County Office Buildings	0	952,198	0
Animal Shelter	345,995	145,755	0
Local Health Department	0	301,959	0
Northwestern Community Services	0	318,263	0
Social Services – Administration	3,602,492	235,015	230,050
Public Assistance	0	1,959,976	0
Area Agency on Aging	0	60,930	0
Property Tax Relief	0	520,000	0
Community College	0	56,493	0
Parks Administration	355,620	123,057	4,633
Parks Maintenance	1,249,074	164,766	0
Recreation Centers	1,291,664	310,848	0
Clearbrook Park	120,824	207,833	0
Sherando Park	137,366	205,953	0
Regional Library	0	801,356	0
Planning and Development	900,592	136,629	3,600
EDC	283,247	161,931	31,271
Zoning Board	2,520	3,655	0
Building Appeals Board	150	400	0
NSV Regional Commission	0	26,365	0
Gypsy Moth/Biosolids	26,934	4,000	0
Soil and Water Conservation District	0	7,650	0
Extensions	104,498	86,943	2,142
Transfers	0	74,395,576	0
General Fund Total	32,646,141	92,746,726	457,071
Regional Jail Fund	11,958,334	4,413,892	52,846

FY 2011-2012
Budget Summary by Category

Fund and Department	Personnel Expenses	Operating Expenses	Capital/Lease Expenses
Landfill Fund	1,516,920	2,977,309	3,657,500
Division of Court Services Fund:			
Alcohol Safety Action Program	299,232	223,456	27,470
Administration	144,552	0	0
“Starting Point” Public Inebriate Center	68,499	175	0
Community Corrections Program	240,336	86,064	17,800
Court Services Fund Total	752,619	309,695	45,270
Shawneeland Sanitary District Fund	330,913	446,787	0
Airport Operating Fund	607,447	2,295,150	257,131
School Operating Fund:			
School Instruction	87,746,362	8,208,262	268,249
Admin./Attendance and Health Services	4,940,695	395,432	18,500
Pupil Transportation Services	6,007,310	1,691,940	420,000
Operation & Maintenance Services	6,127,603	5,663,458	145,700
Facilities	246,348	95,000	0
Technology	3,464,878	718,505	879,350
Transfers	0	201,364	0
School Operating Fund Total	104,722,143	17,456,203	1,526,852
School Debt Service Fund	0	14,696,201	0
School Food Service Fund	2,476,567	2,379,568	1,368,306
School Textbook Fund	24,969	1,982,675	0
School Trust Funds	0	16,100	0
NREP Operating Fund	3,339,286	845,941	321,786
NREP Textbook Fund	0	50,000	0
School Capital Fund	0	0	1,085,123

V. IMPACT OF THE FY 2011-2012 BUDGET

EXPENDITURES

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

BUDGETED PERSONNEL

<u>DEPARTMENT</u>	<u># OF EMPLOYEES FY 2009-10</u>	<u># OF EMPLOYEES FY 2010-11</u>	<u># OF EMPLOYEES FY 2011-12</u>	<u>FY 2012 CHANGE</u>
Board of Supervisors	1	1	1	
County Administrator	5	5	5	
County Attorney	2	2	2	
Human Resources	4	3	3	
Commissioner of the Revenue	17	16	16	
Reassessment	4	4	3	-1
Treasurer	12	11	11	
Finance	7	7	7	
Information Technology	11	11	10	-1
Management Info. Systems	0	0	2	2
Registrar	2	2	2	
Clerk of the Circuit Court	8	8	8	
Commonwealth Attorney	12	12	12	
Victim Witness	2	2	2	
Sheriff	125.5	125.5	125.5	
Juvenile Court Probation	2	2	2	
Inspections	18	14	13	-1
Fire and Rescue	76.5	77.5	77.5	
Public Safety Communications	14	13	13	
General Engineering	6	5	4	-1
Refuse Collection	2	2	2	
Maintenance	10	9	9	
Animal Shelter	7	7	7	
Social Services	58	57	57	
Parks and Recreation	38	38	38	
Planning	11	11	11	
EDC	3	3	3	
Gypsy Moth/Biosolids	1	0	0	
Extensions	2	2	2	
Regional Jail	194	189	188	-1
Landfill	26	26	26	
Division of Court Services	19	15	12	-3
Shawneeland Sanitary District	6	6	6	
Airport	11	11	11	
SUBTOTAL	717	697	691	- 6
Schools	2,063	2,056	2,058	2
GRAND TOTAL	2,780	2,753	2,749	- 4

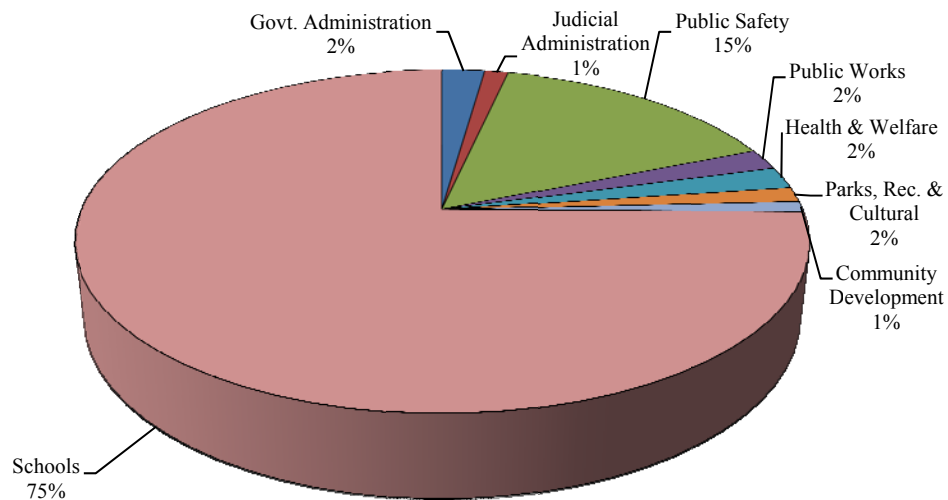
The reasons for the change in personnel are described below:

- An Assessor position was vacated during FY 2011 and was not refilled.
- An Information Technology Director was approved and added for FY 2012 and the Management Information Systems department was separated from the Information Technology Department during FY 2011 which moved two positions to the newly created department.
- A Permit Technician in Inspections was not refilled for FY 2012.
- A Civil Engineer in the Engineering Department was not refilled for FY 2012.
- A Pretrial Coordinator and two Correctional Officers were eliminated for FY 2012, however, a Nurse-LPN and an Investigator were added during FY 2011 at the Regional Jail.
- A Detox Center Supervisor, Cashier, and Office Assistant were eliminated in Division of Court Services for FY 2012.

Public Schools:

- Two instructional positions were added to the budget for FY 2012 – an occupational therapist and a physical therapist reducing the school divisions need to outsource the service. These positions were added at no additional cost to the budget.

Employees by Category



PART-TIME PERSONNEL (DATED JULY 1)

DEPARTMENT	FY 2008-09	FY 2009-10	FY 2010-11
Board of Supervisors	1	1	1
Commissioner of the Revenue	2	2	1
Reassessment	0	0	5
Treasurer	1	1	2
Registrar	0	1	1
Gen. Dist/J & D Courts	0	2	2
Clerk	12	14	7
Commonwealth Attorney	1	1	1
Sheriff	13	12	5
Inspections	1	1	0
Fire and Rescue	23	27	24
Public Safety Communications	1	2	2
Refuse Collection	25	25	22
Maintenance	11	12	5
Animal Shelter	4	5	3
Parks and Recreation	454	407	268
Planning	1	1	0
EDC	4	4	1
Gypsy Moth Program	5	6	1
Regional Jail	1	2	0
Landfill	6	7	3
Division of Court Services	12	12	11
Shawneeland Sanitary District	1	8	4
Schools*	1,033	991	1,004
GRAND TOTAL	1,612	1,544	1,373

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

EXPENDITURES BY SOURCE

	2010-11 Adopted	10-11 % of Total	2011-12 Adopted	11-12 % of Total	% Change
General Government	\$7,791,901	3.36%	\$7,818,581	3.32%	0.33%
Judicial Administration	2,040,381	0.88%	2,029,788	0.86%	-0.52%
Public Safety	19,987,676	8.61%	19,814,667	8.42%	-0.87%
Public Works	4,069,073	1.75%	3,986,893	1.69%	-2.02%
Health/Welfare	7,228,685	3.11%	7,228,685	3.07%	0.00%
Community College	56,493	0.02%	56,493	0.02%	0.00%
Parks, Recreation & Cultural	4,994,023	2.15%	4,972,994	2.11%	-0.42%
Community Development	1,790,226	0.77%	1,782,527	0.76%	-0.43%
Non-Departmental	2,942,475	1.27%	3,131,757	1.33%	6.46%
Regional Jail	16,832,410	7.25%	16,425,072	6.98%	-2.42%
Landfill	7,366,729	3.17%	8,307,530	3.53%	12.77%
Division of Court Services	1,279,083	0.55%	1,107,584	0.47%	-13.41%
Shawneeland Sanitary District	848,097	0.37%	777,700	0.33%	-8.30%
Airport Operating & Capital	3,159,728	1.36%	3,159,728	1.34%	0.00%
School Funds	138,585,577	59.71%	140,917,763	59.91%	1.68%
School Debt Service	13,113,026	5.65%	13,711,078	5.83%	4.56%
Total*	\$232,085,584	100.00%	235,228,840	100.00%	1.35%

*Less transfers between funds

Listed below are highlights of major shifts in expenditures relative to the FY 2011-2012 Adopted Budget:

General Government Administration: Expenditures in this category increased by .033%, or \$25,797. Salaries and fringes increased by \$32,965. An Assessor position was not refilled in the Reassessment Office, however, a new Information Technology Director was approved and hired for FY 2012. Operating expenses decreased by \$7,168. This is the net difference after reducing the amount of the CSA fund transfer and the inclusion of a new expense for Length of Duty costs.

Judicial Administration: This category's expenditures decreased by \$10,593, or .52%. This decrease was due to a reduction in health insurance costs.

Public Safety: Expenditures in this area decreased by \$173,009, or .87%. Salaries and fringes decreased by \$231,739. The Inspections Department was reduced by one position. Reductions in health insurance costs were also realized. The Sheriff's Office will be purchasing thirteen patrol vehicles in FY 2012 which increased their capital by \$58,730.

Public Works: Public Works expenditures decreased by \$82,180, or 2.02%. Salaries and fringes decreased by \$111,747 with one position eliminated in the Engineering Department and decreases in health insurance costs. Operating expenses increased by \$29,567 in the street lights budget due to an increase in the fee to neighborhoods where the county is billed and pays for the street lights.

Parks, Recreation and Cultural: Expenditures in this category decreased by \$21,029, or .42%. This decrease is due to reductions in health insurance costs.

Community Development: This category decreased by .43%, or \$7,699. Salaries and fringes decreased by this amount due to reductions in health insurance costs.

Non-Departmental: Appropriations in this category consist of 1) debt payments totaling \$2,649,730 for the county government administration building, Public Safety Center building, Bowman Library and Joint Judicial Center renovations, 2) an amount set aside for possible salary increases, and 3) a small contingency for unforeseen emergencies.

Regional Jail Fund: This fund decreased by \$407,338, or 2.42% compared to FY 2011. Salaries and fringes were reduced by \$347,000 due to the elimination of one position, a reduction in overtime and adjustments to fringe benefits. Operating expenses decreased by \$88,000. Capital expenses increased by \$28,000 over FY 2011 due to the purchase of a convection oven and a 15 passenger van.

Landfill Fund: Fund expenses for the Landfill increased by \$940,801, or 12.77%. Personnel expenses remained constant. Operating expenses increased by \$155,801. This increase is related mainly to the expense of the generators used for the Gas to Energy Project. Budgeted improvements to the Landfill increased over FY 2011 by \$785,000. Landfill projects for FY 2012 include Clarke County property improvements including stormwater ponds, berms and fencing in order to use borrow area, ten acres of CDD Cell Development, Stormwater Management System improvements, Permit #40 Leach at Collection Basin Upgrade, and Gas Wellfield improvements.

Landfill Tipping Fee Rate – FY 2011-12

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 decreased by 13.41% for a total of \$171,499. Included under Division of Court Services is funding for the “Starting Point” Public Inebriate Center. This budget has been reduced by \$134,000 and is staffed by one full-time employee and several part-time aides. The facility usage will be reassessed in the near future to determine if it is feasible for the facility to remain operational. The merger of the Northwestern Regional Adult Detention Center’s Pretrial Services Agency and the Community Corrections Local Probation Agency as well as the Division’s planned relocation and consolidation into the Northwestern Regional Educational Program building have also helped to reduce costs within this budget.

School Operating Fund: The FY 2012 budget, approved in April 2011, is a \$3,533,758 increase in the school operating fund. The increase in available revenues for the school operating fund is primarily due to more funding from the state compared to FY 2011. State revenues for FCPS are increased by \$3.2 million for FY 2012 due to increased sales tax projections, additional funds for the state’s share of teacher retirement costs, and one-time funding for school operations. Just over one million of the state funding increase is considered temporary funds due to economic uncertainty at the state level. Temporary federal funds from the American Recovery and Reinvestment Act of 2009 (ARRA or federal economic stimulus) are replaced with temporary federal funds from the Education Jobs Fund (EJF). For FY 2012 temporary EJF funds support about 98 full-time equivalent positions. Temporary carry-over funds from Title I – Disadvantaged Students and Title VI-B Individuals with Disabilities are planned for use in FY 2012 and will save 20 full-time equivalent positions. County government funding for the school division remains funded at \$56.6 million – level with FY 2011 funding.

To align operating expenditures with available revenues and with 85 percent of the operating budget going to salaries and benefits for employees, a one-time payment for employees is included in the budget in lieu of salary increases due to temporary increases in funding. This one-time payment is for full-time employees and includes \$400 for staff earning less than \$25,000, \$1,300 for staff earning more than \$65,000, and 2% of primary assignment salary for employees earning \$25,000 to \$65,000. A payment of \$100 is planned for part-time, hourly employees working a regular schedule. Salaries are frozen for all staff for FY 2012 for the third consecutive year. The Virginia Retirement System pension rate increased for FY 2012 requiring a \$2.0 million increase in expenditures for FCPS. The rate increase is necessary to help fund the retirement liability. To balance the FY 2011 budget, the General Assembly deferred amounts paid to Virginia Retirement System by lowering funded rates for employee pension plans due to significant state funding reductions. This action deferred an expense which must be paid back over ten years beginning in FY 2013 – which could lead to double digit rate increases. Other operational expenditures that are increased in FY 2012 only include information technology replacement equipment, and four replacement school buses. Furthermore, the \$75 per athlete, per sport “pay to participate” student fee for high school sports is continued in this budget. The school board will fund middle and high school athletic transportation costs in FY 2012 after reversing the decision to cut those costs from the FY 2011 budget.

School Debt Service: School Debt Service Fund pays the principal and interest on bonds and loans to finance capital projects in the School Construction Fund. For FY 2012, county funds support the balance in the School Debt Service Fund. Debt service will be \$14.7 million in FY 2012. A one-time transfer of funds to the Capital Projects Fund will be available to support various capital projects not considered routine building maintenance or significant construction costs.

School Capital Projects: Due to an increase in revenues over expenditures in the School Debt Service Fund, \$1 million is transferred to the School Capital Projects Fund making \$1.1 million (includes a \$0.1 million prior year carry-over amount) for one-time capital projects. These capital projects are not considered routine building maintenance or significant construction costs and include replacement/repair of fire alarm system, roof sections, restroom facilities, lighting and plumbing components, foyer and cafeteria flooring at certain school buildings.

Ten Year Budget Comparison

Fund	FY 02-03	FY 03-04	FY 04-05	FY 05-06	FY 06-07	FY 07-08	FY 08-09	FY 09-10	FY 10-11	FY 11-12
General Fund	33,958,402	34,251,504	38,724,726	41,991,221	48,291,552	54,150,663	56,205,117	52,129,537	50,900,934	50,822,385
School Funds	134,958,003	137,027,387	120,808,306	134,702,451	149,875,304	157,863,632	163,691,206	159,381,591	151,698,603	154,628,841
Regional Jail	7,893,282	8,103,447	10,408,680	11,848,786	16,327,640	17,250,553	18,878,477	17,299,092	16,832,410	16,425,072
Landfill	5,591,962	5,673,478	6,327,638	9,354,058	9,573,521	9,016,193	11,342,676	7,562,982	7,366,729	8,307,530
Division of Court Services	1,100,424	1,123,812	1,281,617	1,295,876	1,303,985	1,451,196	1,415,036	1,423,981	1,279,083	1,107,584
Shawneeland	526,850	441,200	516,455	622,413	1,319,710	1,020,742	1,020,538	718,916	848,097	777,700
Airport Operating & Capital	1,987,503	1,724,925	2,454,665	2,844,494	3,370,540	5,080,276	3,345,135	3,159,728	3,159,728	3,159,728
Unemployment	10,000	10,000	10,000	10,000	10,000	10,000	0	0	0	0
Total*	186,026,426	188,355,753	180,532,087	202,669,299	230,072,252	245,843,255	255,898,185	241,675,827	232,085,584	235,228,840

*excludes transfers between funds

Organization of Funds		
Fund Type	Revenue Sources	Expenditures
General Fund – 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
Northwestern Regional Adult Detention Center – This fund provides for the operation of the Regional Jail and is funded by local, state and federal funds. This is a Jail Authority in which Frederick County is fiscal agent.	Use of Money and Property Charges for Services Recovered Costs State Categorical Aid Federal Categorical Aid Transfer from General Fund Fund Balance Funding	Jail Expenses
Landfill – This enterprise fund provides for the operation of the local landfill and is funded primarily by landfill fees.	Use of Money and Property Recovered Costs Charges for Services Fund Balance Funding	Landfill Expenses
Division of Court Services – 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
Shawneeland Sanitary District – 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
Airport Operating – 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
School Operating – 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
School Trusts – These fiduciary funds account for non-expendable funds provided through a private donor for special purposes.	Use of Money and Property	Trust Expenses

<p>School Capital – This Capital Project Fund provides for major maintenance projects that are not supported by the School Operating Fund and are not considered capital projects. County funds obtained through the county’s proffers program, county general fund monies, and/or the school division’s previous year’s carry-forward funds are typically the sources of revenue for this fund.</p>	<p>Transfer from School Debt Service Fund</p>	<p>Capital Expenses</p>
<p>School Debt – 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>School Food Service – This proprietary, enterprise fund provides for all food service operating and administrative costs. The fund is supported primarily by food sales as well as federal and state subsidies.</p>	<p>Use of Money and Property Charges for Services State Funding Federal Funding Carry Forward Funds</p>	<p>Food Service Expenses</p>
<p>School Textbook – This special revenue fund provides for the purchase of adopted textbooks for the school system. It is funded by state and local funds.</p>	<p>Use of Money and Property Charges for Services Recovered Costs Carry Forward Funds Transfer from School Operating Fund Transfer from Trust Fund</p>	<p>School Textbook Expenses</p>
<p>NREP Operating – 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 State Funds Carry Forward Funds</p>	<p>NREP Expenses</p>
<p>NREP Textbook – This special revenue fund provides for the purchase of textbooks for NREP. It is funded by carry forward funds and a transfer from the NREP Operating Fund.</p>	<p>Carry Forward Funds Transfer from NREP Operating Fund</p>	<p>NREP Textbook Expenses</p>

REVENUES

General Property Taxes:

General Property Taxes	2009-10 BUDGETED	2009-10 ACTUAL	2010-11 BUDGETED	2010-11 ESTIMATED	2011-12 ADOPTED
Current Real Property Taxes	40,430,000	41,096,404	40,430,000	41,546,877	40,430,000
Current Public Svc. Corp. Taxes	800,000	1,245,011	800,000	1,241,034	800,000
Current Personal Property Taxes*	38,050,000	39,176,838	38,050,000	40,035,672	38,050,000
Penalties	400,000	701,414	400,000	669,878	400,000
Interest & Costs on Taxes	220,000	299,548	220,000	289,548	220,000
Credit Card Charges	0	-7,542	0	-17,076	0
Newspaper Ad for Delinquent Accts.	0	175	0	-200	0
Admin. Fees for Liens	185,000	157,282	185,000	253,360	185,000
TOTAL	80,085,000	82,669,130	80,085,000	84,019,093	80,085,000

*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.

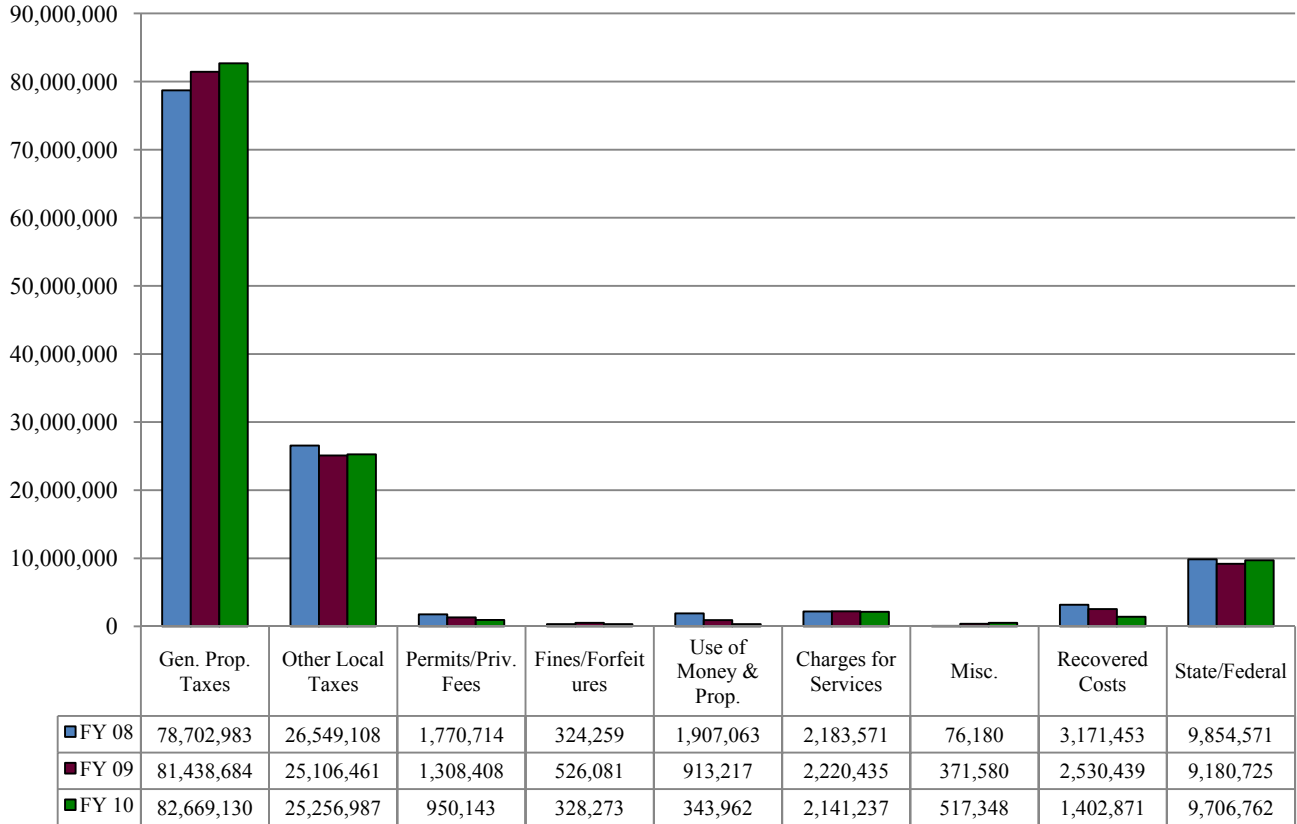
Real property taxes are paid by all landowners: residential, commercial/industrial and rural. The FY 2012 Adopted Budget reflects a revenue neutral real estate and personal property tax rates. These amounts are calculated by the Commissioner of the Revenue. Real estate taxes are calculated at .545 cents 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 started allocating a fixed amount to localities to subsidize personal property tax on personal vehicles in lieu of reimbursing the county 70% of taxes paid. In a growing community, and with increasing vehicle costs, this subsidy will continue to decrease. The current subsidy equals \$12.7 million, and equates to an estimated subsidy of 51%.

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.

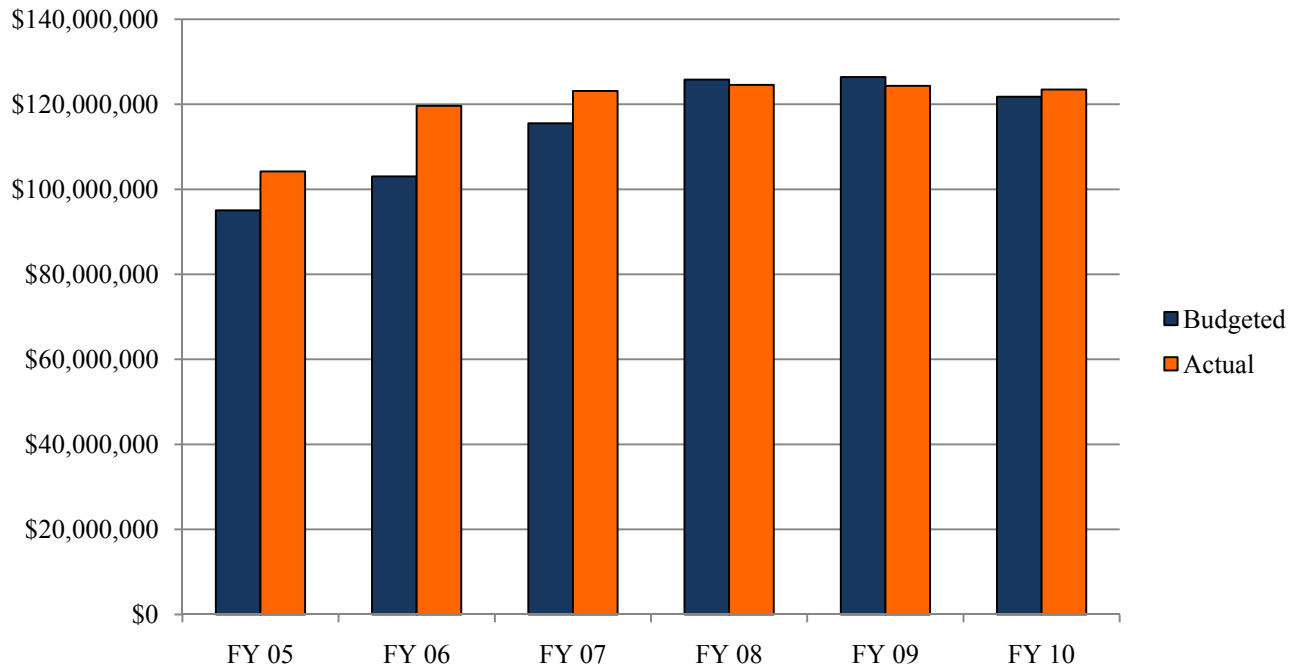
Direct bank credit card charges are reimbursed by the taxpayer. Currently, debit card merchant fees and other credit card processing fees are an expense to the county and not included in the credit card fee charged. Admin. Fees for liens are DMV stop charges and county administrative charges paid by the taxpayer to obtain licensing once the account is in delinquency.

General Fund Revenue Comparison



The chart above gives an actual General Fund Revenue Comparison. As shown, General Property Taxes comprise over 67% of the general fund revenue. The second largest revenue source is Other Local Taxes which equals close to 20% of the revenue. The remaining categories combined equal the remaining 13%.

General Fund Revenue Analysis

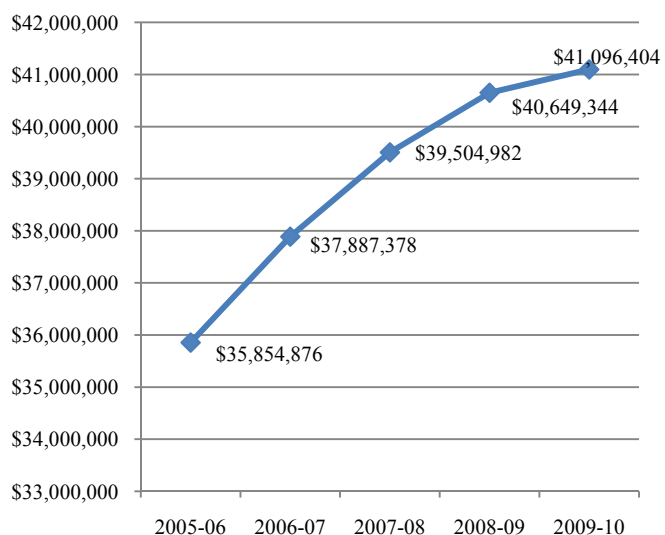


The above chart shows FY 2005 – FY 2010 budgeted to actual revenue. As the chart indicates, budgeted revenue was higher than actual revenue collected through FY 2007. For FY 2008 and FY 2009, actual revenue came in slightly below the budgeted amount. Revenue collected for FY 2010, however, shows a slight increase over the budgeted amount for the first time since FY 2007. The information on this chart reflects those amounts found in the audited Comprehensive Annual Financial Report.

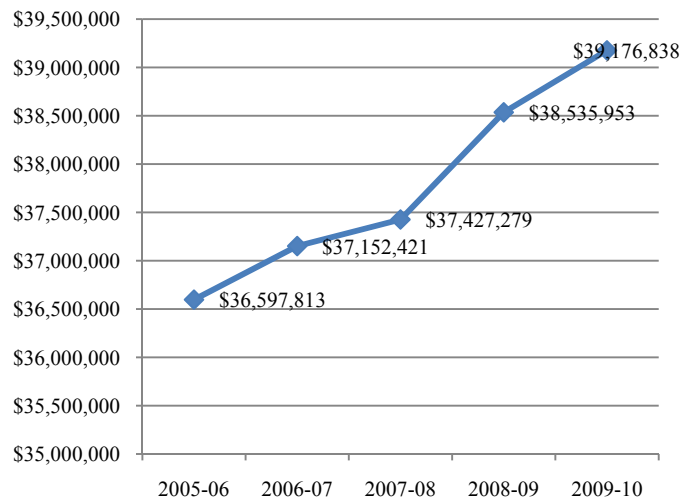
Property Tax Rates Last Ten Calendar Years

Calendar Year					Public Utility	
	Real Estate	Personal Property	Machinery and Tools	Mobile Homes	Real Estate	Personal Property
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
2010	0.51	4.86	2.00	0.51	0.51	4.86
2011	0.545	4.86	2.00	0.545	0.545	4.86

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	2011 Tax	Non-Profit Organization	Assessed	2011 Tax
	Prop. Value	Liability		Prop. Value	Liability
American Legion	673,100	3,668	NW Works, Inc.	2,398,600	13,072
American Red Cross	1,198,700	6,533	Outreach to Asian Nationals	762,100	4,153
Assoc. for the Preservation	2,005,200	10,928	People to People	895,300	4,879
Back Creek Ruritan	317,200	1,729	Potomac Appalachian Trail Club	713,300	3,887
Belle Grove, Inc.	54,000	294	Reynolds Store Fire Company	928,100	5,058
Bernstein Family Foundation	500	3	Round Hill Fire Company	557,200	3,037
Cedar Creek Battlefield Foundation	1,058,300	5,768	Round Hill Ruritan Club	206,400	1,125
Clearbrook Volunteer Fire Company	473,900	2,583	The Salvation Army	2,564,000	13,974
Conservation Club	1,738,900	9,477	Shenandoah Area Council, Inc.	2,402,200	13,092
Elks Club of Winchester, Inc.	1,467,300	7,997	Shenandoah Valley Battlefields	127,000	692
Fort Collier Civil War Center	920,900	5,019	Shenandoah Valley Community	512,800	2,795
Gainesboro Fire Company	681,900	3,716	Star Tannery Fire Company	256,300	1,397
Gainesboro Ruritan Club, Inc.	58,600	319	Stephens City Fire Company	835,200	4,552
Girl Scouts of Shawnee Council	766,400	4,177	Stephens City Lodge No. 2483	788,500	4,297
Gore Fire Company	589,300	3,212	Stone House Foundation, Inc.	1,107,600	6,036
Grafton School, Inc.	1,433,800	7,814	Stonewall Ruritan Club	416,600	2,270
Greenwood Fire Company	1,508,000	8,219	Tri-County Virginia OIC	1,055,500	5,752
Habitat for Humanity	249,300	1,359	Trustees of the Gravel Springs	57,200	312
Industrial Development Authority	3,923,600	21,384	V. F. W. of the U. S.	817,100	4,453
Kernstown Battlefield Association	2,185,000	11,908	Va. Housing Development Auth.	160,500	875
Leary Educational Foundation	9,276,700	50,558	Wayside Foundation for the Arts	755,300	4,116
Middletown Fire Company	1,278,400	6,967	Winchester Izaak Walton Club	912,500	4,973
National Trust for Historic Preserv.	2,577,500	14,047	Winchester Medical Center	4,342,700	23,668
Nature Conservancy	80,200	437	Woodmen of the World	334,900	1,825
North Mountain Fire Company	501,700	2,734	Youth Development Center	1,529,400	8,335
			TOTAL	60,454,700	329,475

Other Local Taxes:

Other Local Taxes	2009-10 BUDGETED	2009-10 ACTUAL	2010-11 BUDGETED	2010-11 ESTIMATED	2011-12 ADOPTED
Local Sales & Use Taxes	8,800,000	8,794,212	8,800,000	9,555,056	8,800,000
Communications Sales Tax	1,458,605	1,413,711	1,458,605	1,151,448	1,458,605
Utility Taxes – Electric	2,422,376	2,260,609	2,422,376	2,282,298	2,422,376
Utility Taxes – Gas	676,644	705,099	676,644	667,728	676,644
Gross Receipts Tax – Utilities	84,911	109,521	84,911	92,996	84,911
Business & Prof. Occup. Licenses	4,600,000	4,301,959	4,600,000	4,755,304	4,600,000
Auto Rental Tax	0	61,405	0	58,572	0
Motor Vehicle Licenses	2,000,000	2,092,225	2,000,000	2,165,562	2,000,000
Bank Stock Taxes	200,000	270,411	200,000	274,200	200,000
Recordation Taxes	1,288,000	1,188,072	1,288,000	800,628	1,288,000
Tax on Wills	16,000	14,786	16,000	12,504	16,000
Add'l Tax on Deeds of Conveyance	325,236	247,017	325,236	220,848	325,236
Meals Tax and Lodging Taxes	3,700,000	3,735,236	3,700,000	4,071,407	3,700,000
Street Lights	31,270	62,724	31,270	25,176	60,837
TOTAL	25,603,042	25,256,987	25,603,042	26,133,727	25,632,609

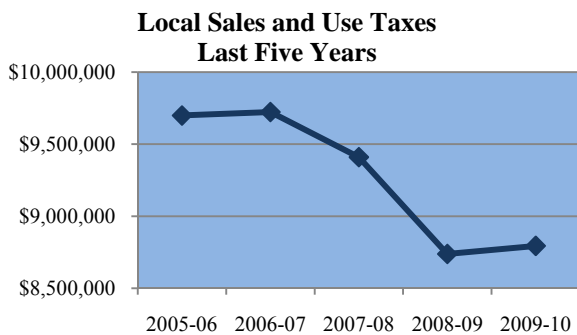
Other local taxes included sales tax, utility taxes, Business and Professional Occupational taxes, hotel and motel taxes, recordation taxes and meals taxes. Utility Taxes – Telephone are now included in Communication Sales Tax. No increases were budgeted in this category. The county continues to monitor revenue collection in this category and the impact the economy has on the revenue projections. Local sales taxes consist of the portion of the state sales tax that is remitted to the locality. The state sales tax is 4.5% with the state returning 1% of the 4.5% back to the locality. Sales tax serves as an indicator that the economy is improving. It is projected that sales

tax will exceed last year's projection by 9%. 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.

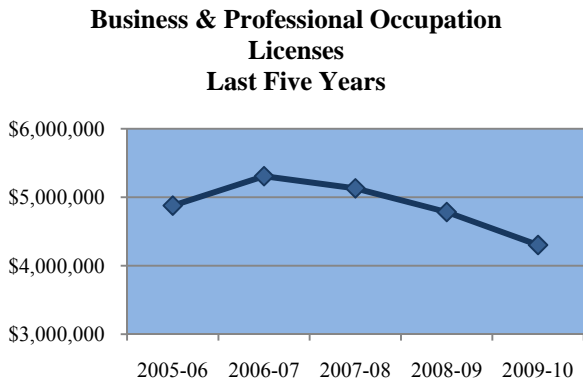
Business and professional occupation license tax rates are levied at different rates, depending on the type of business. Retail sales pay 20 cents per \$100 of gross receipts, professional services pay 58 cents per \$100 of gross receipts, personal and business pay 36 cents per \$100 of gross receipts, 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 remained at a fairly steady rate in part due to greater efforts on enforcement of all businesses obtaining a business license.

Recordation taxes are \$2.00 per \$1,000 of property recorded. One-third is retained by the county with the remaining two-thirds submitted to the state.

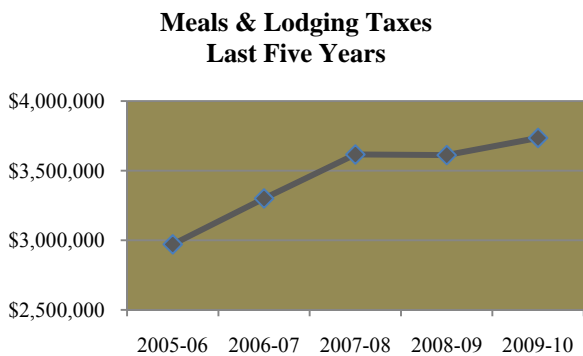
Street light revenue is revenue collected from various neighborhoods where Frederick County pays the electric expenses for street lights. This revenue covers the cost of electric bills.



Local sales tax revenue showed a spike in collections in FY 2005-06 and FY 2006-07. It has fallen sharply since that period but FY 2009-10 collections are up slightly compared to the previous year by \$56,000 or .64%. Collections for FY 2011 are up 9% over the prior year. FY 2012 budgeted revenue for sales tax was kept at the same level as FY 2011 at \$8.8 million just to remain cautious but hopeful that revenues will continue to improve.



Business and Professional Occupation Licenses (BPOL) have shown about a ten percent plunge over the last five years. BPOL revenue was at its highest in this time period during FY 2006-07 when it reached \$5.3 million. Compared to last year, BPOL revenues fell by 10% in FY 2009-10. For FY 2010-11, BPOL revenue is showing an increase of around eleven percent compared to FY 2009-10.



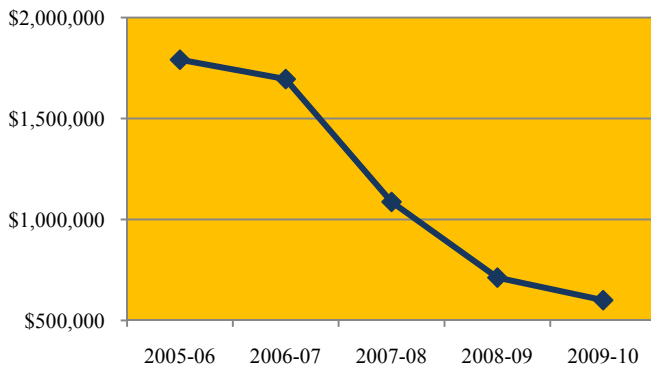
Meals and Lodging taxes have shown a steady climb over the last five years with an increase of \$764,000 or 25%. This revenue source is a solid economic indicator as well as a gauge for local consumer spending.

Permits, Fees & Licenses:

Permits, Fees & Licenses	2009-10 BUDGETED	2009-10 ACTUAL	2010-11 BUDGETED	2010-11 ESTIMATED	2011-12 ADOPTED
Dog Licenses	15,000	39,659	15,000	42,000	25,000
Land Use Application Fees	2,400	14,525	2,400	13,596	2,400
Transfer Fees	0	2,661	0	2,472	0
Development Review Fees	394,349	247,948	394,349	264,012	394,349
Building Permits	596,770	473,530	596,770	497,207	596,770
2% State Fees	0	366	0	0	0
Electrical Permits	57,520	72,229	57,520	51,252	57,520
Plumbing Permits	28,760	11,860	28,760	12,936	28,760
Mechanical Permits	35,950	42,410	35,950	46,032	35,950
Sign Permits	6,000	3,620	6,000	4,020	6,000
Permits – Commercial Burning	1,000	200	1,000	200	1,000
Explosive Storage Permits	500	500	500	600	500
Blasting Permits	1,200	135	1,200	265	1,200
Annual Burning Permits	200	0	200	0	200
Land Disturbance Permits	80,000	38,000	80,000	52,600	80,000
Septic Hauler Permits	0	400	0	1,000	0
Sewage Installation Licenses	0	2,100	0	1,200	0
TOTAL	1,219,649	950,143	1,219,649	989,392	1,229,649

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 revenue for permits issued for these projects. It appears that building permits will meet roughly 78% of the budgeted amount. The category of permits and fees are directly impacted by the slowdown in construction. All permit and fee related revenue are budgeted at the same levels as FY 2011 in anticipation of a slight improvement in construction projects within the county. The county continues to closely monitor this area and has reduced expenditures in these areas to reflect the loss of revenue.

**Building Related Permit Collections
Last Five Years**



Building related permits include building, electrical, plumbing, and mechanical permits. These permits are all related to residential and commercial construction within the county. These permit collections fluctuate with the economy and the housing industry. Permit collection reached a peak in FY 2005-06 with collections reaching almost \$1.8 million for that year. These collections have seen a drastic downturn with just over \$600,000 being collected for FY 2009-10, a 66% drop from five years ago. Anticipated permit revenue for FY 2010-11 appears to show a slight increase which is hopefully favorable news for the building industry.

Fines and Forfeitures:

Fines & Forfeitures	2009-10 BUDGETED	2009-10 ACTUAL	2010-11 BUDGETED	2010-11 ESTIMATED	2011-12 ADOPTED
Court Fines & Forfeitures	477,949	323,232	477,949	339,394	477,949
Penalty – Bad Checks	4,900	4,841	4,900	5,856	4,900
Registrar Fines	0	200	0	0	0
TOTAL	482,849	328,273	482,849	345,250	482,849

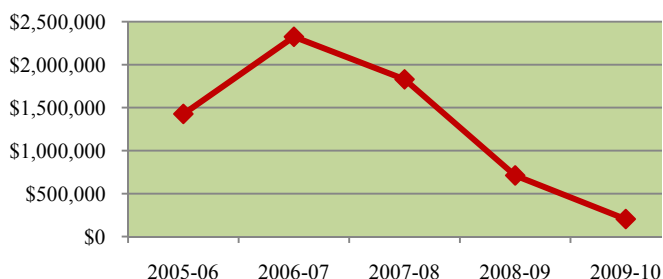
Fines and Forfeitures are revenues collected for court fines as a result of violations of county laws and ordinances. Sheriff’s fines consist of speeding tickets, traffic charges and citations. The reduction in court fine revenue has a direct correlation to reducing part-time and overtime costs in the Sheriff’s Office.

Revenue from Use of Money and Property:

Revenue from Use of Money and Property	2009-10 BUDGETED	2009-10 ACTUAL	2010-11 BUDGETED	2010-11 ESTIMATED	2011-12 ADOPTED
Interest on Bank Deposits	850,382	203,329	850,382	162,486	850,382
Rental of General Property	8,980	7,980	8,980	7,404	8,980
Rent/Rec. Prop. & Facilities	100	101	100	0	100
Sale of Surplus - Treasurer	0	44,752	0	9,972	0
Sale of Salvage & Surplus	0	50,386	0	11,305	0
Sale of BOCA Books	0	181	0	0	0
Sale of Maps, Books, Etc.	0	654	0	492	0
Park Receipts – Firewood	300	0	300	1,160	300
Park Rec. – Sale Surplus Equipment	2,700	1,871	2,700	1,871	2,700
Park Rec. – Clearbrook Concessions	3,800	16,099	3,800	5,616	5,500
Park Rec. – Sherando Concessions	4,000	17,838	4,000	4,200	6,500
Sale of Fire Report	1,500	771	1,500	850	1,500
TOTAL	871,762	343,962	871,762	205,356	875,962

Revenue from use of money and property consists primarily of interest earned on investments. The County Treasurer invests these funds for the locality. The county continues to be financially impacted over low interest rates on bank deposits. Interest on bank deposits are only expected to reach about 20% of the budgeted amount for FY 2011. It was the Board’s decision to keep all revenue at FY 2011 present level amounts for FY 2012 with the anticipation that mid-year budget adjustments could be made if necessary and the monitoring of other revenues exceeding projections to offset the budget deficit. This section also includes the sale of county maps and books, rental of county property and revenue collected from vendors operating the Clearbrook and Sherando parks concession stands.

**Interest on Bank Deposits
Last Five Years**



Interest on Bank Deposits experienced a dramatic increase in FY 2006-07 with collections reaching \$2.3 million. These collections have since dropped to the current FY 2009-10 amount of \$203,000. The revenue collected in FY 2009-10 showed an 85% decrease compared to collections five years ago.

Charges for Services:

Charges for Services	2009-10 BUDGETED	2009-10 ACTUAL	2010-11 BUDGETED	2010-11 ESTIMATED	2011-12 ADOPTED
Excess Fees of Clerks	100,000	99,553	100,000	77,484	100,000
Sheriff's Fees	9,500	2,524	9,500	2,524	9,500
Law Library Fees	7,200	11,820	7,200	7,200	7,200
Handgun Permit Fees	23,981	17,029	23,981	15,132	23,981
Miscellaneous Clerk Fees	191,811	153,425	191,811	168,900	191,811
Bond Management Fees - Planning	0	30,400	0	29,000	0
Court ADA Fees	0	21,298	0	52,428	0
Donations Adopt/Reclaim Fees	15,000	109,772	49,000	61,176	49,000
Spay/Neuter Fees	18,400	29,250	18,400	30,756	18,400
Donation – Conservation Easement	0	200	0	100	0
Parks and Recreation Fees	2,031,044	1,656,135	1,907,194	1,638,732	1,902,371
Sale of Maps, Surveys, Etc.	202	232	202	480	202
Sale of County Code	1,300	1,350	1,300	500	1,300
Sale of Frederick County Book	0	36	0	0	0
Sale of GIS Products	3,986	2,249	3,986	2,556	3,986
Postponement Fees - Planning	0	1,500	0	0	0
Fire and Rescue Charges	0	4,464	0	4,392	0
TOTAL	2,402,424	2,141,237	2,312,574	2,091,360	2,307,751

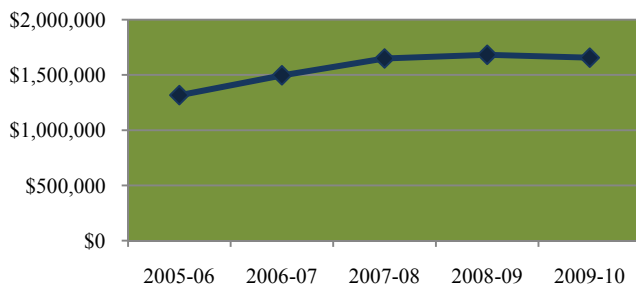
Charges for Services include primarily Sheriff's Fees and recreation admission and user fees.

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

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

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.

**Parks and Recreation Fees
Last Five Years**



Parks and Recreation Fees have shown a slow and steady increase over the last five years. Fees collected in FY 2005-06 were \$1.3 million compared to slightly over \$1.6 million in FY 2009-10, a 25% increase. These fees have continued this slow increase even during the current economic crisis that the county and country are experiencing.

Miscellaneous:

Miscellaneous	2009-10 BUDGETED	2009-10 ACTUAL	2010-11 BUDGETED	2010-11 ESTIMATED	2011-12 ADOPTED
Miscellaneous	0	10,772	0	31,632	0
Recreation Donations	37,200	33,415	120,471	35,532	121,094
Donations – Other	0	2,959	0	2,783	0
Sheriff Donations	0	400	0	0	0
Refunds – Other	0	184	0	708	0
Refunds – Hazardous Materials	500	6,942	500	8,952	500
Refunds – Worker’s Comp./Insurance	0	53	0	0	0
Drug Awareness Program	5,000	7,277	5,000	3,020	5,000
Specialized Reports	1,100	2,844	1,100	1,920	1,100
Recycling Refund	514,375	472,891	514,375	514,375	514,375
Credit Due Customers – Parks	0	-20,389	0	-8,147	0
TOTAL	558,175	517,348	641,446	590,775	642,069

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

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

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

Recovered Costs:

Recovered Costs	2009-10 BUDGETED	2009-10 ACTUAL	2010-11 BUDGETED	2010-11 ESTIMATED	2011-12 ADOPTED
Recovered Costs – Worker’s Comp.	0	1,200	0	1,000	0
Recovered Costs – NWRT Meth Grant	533,028	0	533,028	533,028	533,028
Recovered Costs – NREP RSC Officer	21,000	0	21,000	21,000	21,000
Purchasing Card Rebate	0	92,991	0	127,644	50,000
Reimb. – Commonwealth	0	3,865	0	7,512	0
Reimb. – Circuit Court	0	3,654	0	3,636	0
Reimb. – Public Works Cleanup	0	925	0	1,332	0
Clarke County Container Fees	58,392	52,934	58,392	62,280	58,392
Winchester Container Fees	24,348	19,952	24,348	25,704	24,348
Refuse Disposal Fees	83,484	66,889	83,484	70,104	83,484
Recycling Revenue	68,515	78,926	68,515	62,796	68,515
Sheriff Restitution	0	170	0	100	0
Fire and Rescue Merchandise	0	594	0	300	0
Container Fees – Bowman Library	4,136	1,429	4,136	6,706	4,136
Restitution - Other	0	1,231	0	0	0
Restitution – Victim Witness	0	33	0	300	0
Reimb. of Exp. – Gen. Dist. Court	22,000	26,584	22,000	29,016	22,000
Reimb. – Public Works Salaries	20,000	30,961	30,500	31,000	30,500
Reimb. – Juvenile & Domestic	1,000	2,717	1,000	3,864	1,000
City of Winchester – EDC	72,000	0	72,000	72,000	72,000
Reimb. – LFSWCD	0	60,627	0	0	0
Reimb. - Task Force	41,230	58,451	41,230	52,584	41,230
Rabies Clinic Fees	0	0	0	644	0
EDC Recovered Costs	8,500	6,262	8,500	8,500	8,500
Sign Deposits – Planning	0	250	0	300	0
Reimb. – Elections	5,000	6,423	5,000	0	5,000
Westminster – In Lieu of Taxes	0	25,912	0	25,912	26,000
Reimb. – Street Signs	2,500	1,639	2,500	1,166	2,500
Reimb. – FCPS Maintenance	388,676	270,253	186,600	186,600	186,600
Reimb. – NW Works	0	0	0	388,941	0
Proffers	0	473,690	0	277,956	0
Comcast PEG Grant	0	73,057	0	30,205	0
Fire School Programs	8,000	17,136	8,000	19,896	8,000
Clerk Payroll Reimbursement	0	14,116	0	11,868	0
Reimbursement - Sheriff	0	0	0	1,000	0
Congressional Award Task Force	536,609	0	536,609	536,609	536,609
Parks Dogwood Village Rec. Unit	0	10,000	0	0	0
TOTAL	1,898,418	1,402,871	1,706,842	2,601,503	1,782,842

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.

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

Proffers are not budgeted since they cannot be used for operating 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. Frederick County Parks reduced the costs to maintain the grounds at

FCPS. This was a decision made during the budget process to lessen the burden to the school system and retain parks personnel. Container and disposal fees continue to increase as a result of increased citizen tonnage.

Reimbursement – NW Works was a reimbursement by a non-profit organization for construction cost reimbursement that exceeded the Community Development Block Grant of \$1 million provided by the State of Virginia.

Proffers are not budgeted since they can not be used for operating costs by the county. The funds are reserved and subject to appropriation at the end of the fiscal year.

Non-Categorical Aid:

Non-Categorical Aid	2009-10 BUDGETED	2009-10 ACTUAL	2010-11 BUDGETED	2010-11 ESTIMATED	2011-12 ADOPTED
Carriers Tax/Mobile Home Titling	191,760	159,300	191,760	172,800	191,760
Recordation Taxes	0	0	0	271,476	0
TOTAL	191,760	159,300	191,760	444,276	191,760

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

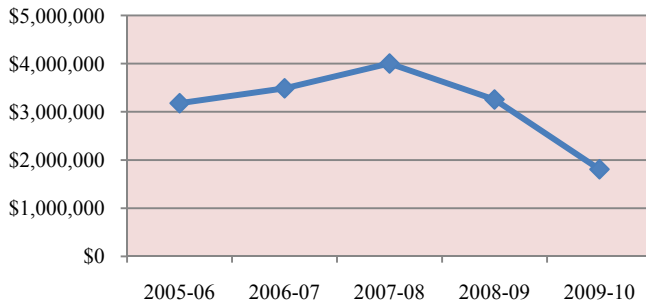
Recordation taxes are budgeted under local taxes. The State now requires a significant portion of the taxes to be remitted to them. Based on the state’s budget, need for funding determines the amount returned back to the locality.

Shared Expenses – Categorical:

Shared Expenses - Categorical	2009-10 BUDGETED	2009-10 ACTUAL	2010-11 BUDGETED	2010-11 ESTIMATED	2011-12 ADOPTED
Shared Expenses – Comm. Attorney	405,000	408,561	416,914	439,900	416,914
Shared Expenses – Sheriff	2,403,010	550,233	2,310,103	2,339,424	2,310,103
Shared Expenses – Comm. of Revenue	224,400	215,592	200,234	204,525	204,391
Shared Expenses – Treasurer	208,740	183,053	159,984	161,925	164,460
Shared Expenses – Medical Examiner	600	0	600	0	600
Shared Expenses – Regis./Elec. Bd.	54,189	51,901	42,189	42,189	51,900
Shared Expenses – Clerk	535,532	396,392	429,087	422,653	429,087
TOTAL	3,831,471	1,805,732	3,559,111	3,610,616	3,577,455

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

Shared Expenses - Commonwealth Last Five Years



State Compensation Board funding has shown a significant decrease over the last five years, with close to a 40% decrease in that time period. Peak funding was reached in FY 2007-08 with \$4 million being received from the state for the constitutional offices. However, this funding has plummeted in FY 2009-10 with \$1.8 million being received, a 54% decrease.

Categorical Aid:

Categorical Aid	2009-10 BUDGETED	2009-10 ACTUAL	2010-11 BUDGETED	2010-11 ESTIMATED	2011-12 ADOPTED
Public Assistance Grants	3,865,849	3,502,624	3,862,386	3,467,008	3,862,386
Virginia Comm. of the Arts	4,000	4,250	0	0	0
Litter Control Grants	15,000	12,293	15,000	14,176	15,000
Four-For-Life Funds	69,224	73,854	69,224	80,673	69,224
Emergency Services Fire Program	138,373	157,389	138,373	145,933	138,373
Special Prosecutor Grant	0	0	0	2,841	0
Recycling Grant	0	0	0	12,691	0
DMV Grant	0	0	0	5,354	0
State Grants – Parks	0	23,800	0	0	0
DCJS & Sheriff – State Grants	0	0	0	35,970	0
JJC Grant	167,598	162,670	167,598	156,197	167,598
Rent/Lease Payments	194,755	301,554	194,755	252,924	269,436
Spay/Neuter Assistance – State	1,500	1,487	1,500	2,304	1,500
State Reimbursement - EDC	0	90,000	0	200,000	0
Wireless 911 Grant	0	126,210	0	60,000	60,000
Gypsy Moth Program – State	0	9,788	10,500	10,500	10,500
State Forfeited Asset Funds	15,995	12,115	15,995	39,780	0
Va. Dept. of Health – Biosolids	0	0	0	4,127	0
Victim Witness Grant	114,853	35,621	114,853	114,853	114,853
Social Services VOCA Grant	0	14,844	0	11,110	0
State Grant Public Communications	0	204,424	0	8,238	0
Fire & Rescue OEMS Reimb.	0	2,856	0	2,999	0
Payment in Lieu of Taxes	3,122	8,423	3,122	3,122	3,122
TOTAL	4,590,269	4,744,202	4,593,306	4,630,800	4,711,992

Categorical Aid consists of revenue received from the state that is designated for specific purposes. An example of this is the public assistance grants which are reimbursement for social service programs. The state continues to shift program and administration costs from the state to the county. Public Assistance Grants are administered by the Department of Social Services. State reimbursement – EDC is state matching grants for economic development incentives. 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.

Categorical Aid – Federal:

Categorical Aid - Federal	2009-10 BUDGETED	2009-10 ACTUAL	2010-11 BUDGETED	2010-11 ESTIMATED	2011-12 ADOPTED
National Park Service	30,000	0	30,000	30,000	30,000
Federal Grant – Sheriff’s Office	0	591	0	3,935	0
DMV Grants - Federal	0	32,733	0	29,942	0
CDB Grant Planning - Federal	0	84,247	0	680,005	0
Federal Forfeited Asset Funds	14,000	1,200	14,000	13,630	0
Housing Illegal Aliens - Federal	0	49,643	0	54,760	0
Federal Grants - Sheriff	0	1,024,449	0	696,859	0
Congressional Grant 2009	0	62,637	0	0	0
ARRA Sheriff SFSF Funds	0	1,575,009	0	0	0
ARRA Sheriff JAG Funds	0	138,093	0	0	0
CDGB	0	3,000	0	0	0
Emergency Services Grant - Federal	0	25,926	0	0	0
TOTAL	44,000	2,997,528	44,000	1,509,131	30,000

Categorical Aid – Federal consists of funds from the federal government for specific purposes. The funding from the National Park Service consists of flow-through funds for the Preservation of National Battlefields.

CDB Grant Planning is a state Community Development Block Grant used for the construction of a facility for NW Works, Inc. NW Works is a non-profit, 501(C)(B) organization founded to provide vocational training and employment opportunities for adults with disabilities living in the surrounding area.

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:

Non-Revenue Receipts	2009-10 BUDGETED	2009-10 ACTUAL	2010-11 BUDGETED	2010-11 ESTIMATED	2011-12 ADOPTED
Funding from Fund Balance	4,300,000	4,300,000	4,300,000	4,300,000	4,300,000
TOTAL	4,300,000	4,300,000	4,300,000	4,300,000	4,300,000

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:

Total General Fund	2009-10 BUDGETED	2009-10 ACTUAL	2010-11 BUDGETED	2010-11 ESTIMATED	2011-12 ADOPTED
GRAND TOTAL	126,078,819	127,616,713	125,611,341	131,471,279	125,849,938

NORTHWESTERN REGIONAL ADULT DETENTION CENTER FUND:

	2009-10 BUDGETED	2009-10 ACTUAL	2010-11 BUDGETED	2010-11 ESTIMATED	2011-12 ADOPTED
Use of Money/Property					
Interest on Bank Deposits	0	62,262	0	14,964	0
Sale of Salvage and Surplus	0	230	0	835	0
TOTAL	0	62,492	0	15,799	0
Charges for Services					
Work Release Fees	421,575	403,871	399,675	364,896	414,064
Miscellaneous	14,000	25,561	10,000	13,272	15,000
Phone Commissions	175,000	135,220	142,000	76,704	90,000
Food & Staff Reimb. – Juv. Det. Ctr.	135,000	94,789	110,000	76,620	102,000
Electronic Monitoring Part. Fees	62,050	78,278	44,165	37,884	70,000
Employee Meals Supplement	3,000	3,473	3,500	528	500
TOTAL	810,625	741,192	709,340	569,904	691,564
Recovered Costs					
Local Contributions	4,959,154	4,959,154	5,395,072	5,395,072	5,162,154
Operating Reserves	176,607	176,607	137,381	140,101	63,952
Medical & Health Reimbursement	54,857	58,724	56,852	48,048	50,000
TOTAL	5,190,618	5,194,485	5,589,305	5,583,221	5,276,106
Categorical Aid					
State Grants	210,045	278,793	215,757	231,708	249,551
DOC Contract Beds	173,740	1,345,106	0	13,320	0
Share of Jail Costs	1,437,235	0	840,320	583,392	1,013,820
Shared Expenses – Regional Jail	5,394,251	595,857	5,088,859	4,696,092	4,960,521
Federal Bureau of Prisons	438,000	363,517	0	2,400	0
ARRA Jail SFSF Funds	0	3,981,695	0	0	0
ARRA Jail JAG Funds	0	322,679	0	0	0
TOTAL	7,653,271	6,887,647	6,144,936	5,526,912	6,223,892
Non-Revenue					
Transfer – General Operating Fund	2,644,578	2,644,578	3,388,829	3,388,829	3,733,510
Funding from Fund Balance	1,000,000	1,000,000	1,000,000	1,000,000	500,000
TOTAL	3,644,578	3,644,578	4,388,829	4,388,829	4,233,510
FUND TOTAL	17,299,092	16,530,394	16,832,410	16,084,665	16,425,072

Between FY 09 and FY 11, the Jail staff reduced operating costs by more than \$2.38 million or 12.6%. By ending all contract bed agreements, the inmate population declined from a high of 624 in FY 09 to 555 in FY 10. The resulting reduction in the Jail’s average daily population (ADP) provided the opportunity to close the Jail Annex building and to reduce staff by eleven officers and seven civilian employees. The significant reduction in operating costs and staff over the past three years will limit future significant decreases. The FY 12 budget represents a \$340,802 reduction from FY 11. Further reductions in state inmate per diem, along with lower projections of inmates and inmate generated revenue, necessitate an increase in local funding. Frederick County’s share of the jurisdiction’s local costs continue to increase, representing a continued trend of increased length of local sentences imposed by Frederick County courts.

FREDERICK – WINCHESTER LANDFILL FUND:

	2009-10 BUDGETED	2009-10 ACTUAL	2010-11 BUDGETED	2010-11 ESTIMATED	2011-12 ADOPTED
Use of Money/Property					
Interest on Bank Deposits	600,000	177,850	350,000	55,488	350,000
Sale of Junk and Waste	0	103,103	0	149,184	0
TOTAL	600,000	280,953	350,000	204,672	350,000
Charges for Services					
Interest Charges	0	4,076	0	5,700	0
Credit Card Charges	0	143	0	180	0
Sanitary Landfill Fees	6,100,500	4,809,662	5,202,000	4,062,288	5,028,600
Charges for Tire Recycling	80,000	151,800	80,000	205,344	80,000
Charges for RTOP	80,000	0	80,000	0	80,000
Regional Electronics Recycling	50,000	43,575	50,000	42,372	50,000
Greenhouse Gas Credit Sales	100,000	32,567	100,000	100,000	0
Landfill Gas to Electricity	0	0	200,000	296,400	600,000
Renewable Energy Credits	0	0	0	0	20,000
TOTAL	6,410,500	5,041,823	5,712,000	4,712,284	5,858,600
Miscellaneous Revenue					
Miscellaneous	0	4,005	0	600	0
Refunds – Other	0	16	0	0	0
Wheel Recycling	15,000	2,189	55,000	2,304	100,000
Sale of Major Equipment	0	112,300	0	0	0
TOTAL	15,000	118,510	55,000	2,904	100,000
Non-Categorical Aid					
State Reimbursements	10,000	61,943	20,000	100	10,000
TOTAL	10,000	61,943	20,000	100	10,000
Non-Revenue					
Funding from Fund Balance	527,482	527,482	1,229,729	1,229,729	1,988,930
TOTAL	527,482	527,482	1,229,729	1,229,729	1,988,930
FUND TOTAL	7,562,982	6,030,711	7,366,729	6,149,689	8,307,530

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. A third source of revenue, selling power from the landfill gas, is expected to create revenue for the landfill for years to come. Power is generated at the Landfill Gas to Energy Plant and is sold on the market. Currently, an average of 46.69 is being generated per megawatt of brown power that has been produced.

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. Reserves continue to be sufficient in this fund.

DIVISION OF COURT SERVICES FUND:

	2009-10 BUDGETED	2009-10 ACTUAL	2010-11 BUDGETED	2010-11 ESTIMATED	2011-12 ADOPTED
Use of Money/Property					
Interest on Bank Deposits	15,000	5,438	8,000	1,428	1,202
Rental of General Property – ASAP	3,600	4,900	3,600	3,600	1,400
TOTAL	18,600	10,338	11,600	5,028	2,602
Charges for Services					
Driver Improvement Clinic Fees	16,733	8,765	10,000	7,032	8,500
Comm. Corrections – Supervision	77,505	63,822	77,546	64,152	59,582
A.S.A.P. Fees	427,867	386,654	436,964	442,296	406,000
Comm. Corrections Urine Screens	7,800	8,943	7,800	11,964	9,910
Detox Fees	60,000	49,541	68,353	200	0
A.S.A.P. Administration Fee	127,588	128,716	136,355	124,500	129,759
Detox Administration Fee	15,199	11,785	8,772	5,240	0
Community Corrections Admin. Fee	15,199	14,943	12,853	14,965	14,793
Reimb. – ASAP Draeger	7,000	11,570	12,000	14,724	10,000
TOTAL	754,891	684,739	770,643	685,073	638,544
Recovered Costs					
Reimb. – Detox Center Winchester	185,220	90,000	90,000	7,500	46,410
Reimb. – Detox Center Clarke County	2,500	1,404	3,000	200	3,178
CDI Travel Reimbursement	3,000	4,660	2,400	2,352	1,400
Drug Offender Fees	93,120	63,878	93,000	95,400	75,500
Drug Offender Urine Screens	14,550	17,670	19,200	20,316	21,000
Detox Urine Screens	1,200	220	1,200	0	0
Anger Management Program Fees	200	25	200	0	0
Miscellaneous Canteen	0	4,488	0	372	0
TOTAL	299,790	182,345	209,000	126,140	147,488
Categorical Aid					
Detox Center	64,444	0	0	0	0
DCJS/Community Corrections	212,511	212,498	212,511	223,449	234,060
TOTAL	276,955	212,498	212,511	223,449	234,060
Non-Revenue					
Funding from Fund Balance	32,860	32,860	34,444	34,444	71,540
Transfer from General Operating Fund	40,885	40,885	40,885	40,885	13,350
Transfer from Detox Renovation Fund	0	47,004	0	0	0
TOTAL	73,745	120,749	75,329	75,329	84,890
FUND TOTAL	1,423,981	1,210,669	1,279,083	1,115,019	1,107,584

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.

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

At the time of publication, with no funding from the Commonwealth and a minimal amount committed by the City of Winchester, the Detox Center will be closing as of July 1, 2011.

SHAWNEELAND SANITARY DISTRICT FUND:

	2009-10 BUDGETED	2009-10 ACTUAL	2010-11 BUDGETED	2010-11 ESTIMATED	2011-12 ADOPTED
General Property Taxes					
General Real Property Taxes	548,640	564,467	603,500	547,017	674,020
Penalties	0	8,811	0	5,748	0
Interest and Cost of Taxes	0	14,851	0	10,104	0
Credit Card Charges – Taxes	0	5	0	10	0
TOTAL	548,640	588,134	603,500	562,879	674,020
Use of Money/Property					
Interest on Bank Deposits	45,000	16,333	16,500	4,992	16,500
TOTAL	45,000	16,333	16,500	4,992	16,500
Miscellaneous Revenue					
Refunds – Other	0	1,250	0	2,000	0
TOTAL	0	1,250	0	2,000	0
Recovered Costs					
Reimb. – Sanitary District Culverts	1,000	1,008	1,000	1,072	1,000
TOTAL	1,000	1,008	1,000	1,072	1,000
Non-Revenue					
Funding from Fund Balance	124,276	124,276	227,097	227,097	86,180
TOTAL	124,276	124,276	227,097	227,097	86,180
FUND TOTAL	718,916	731,001	848,097	798,040	777,700

The Shawneeland Sanitary District provides a service to the home and property owners of Shawneeland, a subdivision located in Frederick County. The funding that is used to manage, maintain and provide these services is derived from Sanitary District taxes. The current tax rates are \$530 per year for an improved lot with dwelling and \$180 per year for an unimproved lot. There are approximately 731 improved lots and 1,775 unimproved lots.

Funding from fund balance is budgeted for approved capital projects.

AIRPORT AUTHORITY OPERATING FUND:

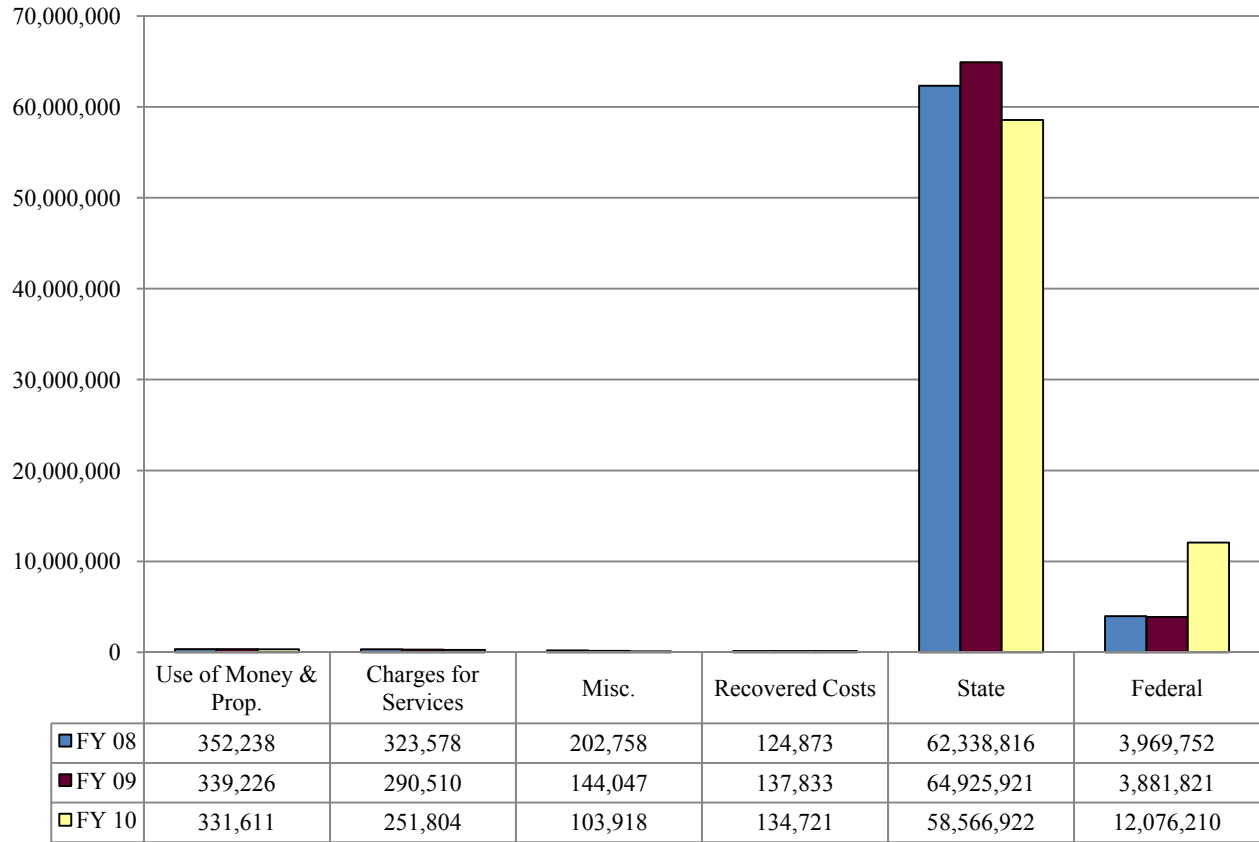
	2009-10 BUDGETED	2009-10 ACTUAL	2010-11 BUDGETED	2010-11 ESTIMATED	2011-12 ADOPTED
Miscellaneous Revenue					
Miscellaneous Revenue	3,134,588	1,970,251	3,110,988	1,796,628	3,110,988
Revenue from the Commonwealth	25,140	0	25,140	0	25,140
TOTAL	3,159,728	1,970,251	3,136,128	1,796,628	3,136,128
Transfers					
Other Localities	0	9,329	6,726	6,726	6,726
General Operating Fund	0	16,874	16,874	16,874	16,874
TOTAL	0	26,203	23,600	23,600	23,600
FUND TOTAL	3,159,728	1,996,454	3,159,728	1,820,228	3,159,728

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 \$2,592,875 which makes up over 83% of this revenue item and hangar and office rentals, projected at \$452,212, makes up 15%. Revenues have remained constant for the last three budget years.

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 2009, state funds equate to over 93% 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 1%.

CONSOLIDATED SERVICES FUND:

	2009-10 BUDGETED	2009-10 ACTUAL	2010-11 BUDGETED	2010-11 ESTIMATED	2011-12 ADOPTED
Use of Money/Property					
Billings to Local Agencies	0	11,970	0	0	0
TOTAL	0	11,970	0	0	0
FUND TOTAL	0	11,970	0	0	0

SCHOOL OPERATING FUND

Revenue from Use of Money and Property:

Use of Money/Property	2009-10 BUDGETED	2009-10 ACTUAL	2010-11 BUDGETED	2010-11 ESTIMATED	2011-12 ADOPTED
Rental of School Property	330,451	331,611	326,376	326,376	338,376
TOTAL	330,451	331,611	326,376	326,376	338,376

Charges for Services:

Charges for Services	2009-10 BUDGETED	2009-10 ACTUAL	2010-11 BUDGETED	2010-11 ESTIMATED	2011-12 ADOPTED
Tuition – Private Sources – Day School	20,000	41,004	20,000	20,000	30,000
Parking Fees	53,440	35,260	200,940	160,804	200,940
Fees – Testing – Regional	33,175	30,714	33,175	33,175	0
Fees – GED – Regional	33,717	17,168	33,717	33,717	33,717
Fees – Drivers Ed. – Regional	140,570	127,658	134,782	134,782	134,782
TOTAL	280,902	251,804	422,614	382,478	399,439

Rental of school property increased in FY 2012 due to the Northwestern Regional Adult Detention Center renting the Smithfield building. Projected charges for services are based on projected enrollment in the respective areas. Tuition is expected to increase slightly based on prior year receipts. Regional testing fees are transferred from the School Operating Fund to the Special Grants Fund. A \$75 student fee will continue to be charged per athlete and per sport at the high school level.

Miscellaneous Revenue:

Miscellaneous Revenue	2009-10 BUDGETED	2009-10 ACTUAL	2010-11 BUDGETED	2010-11 ESTIMATED	2011-12 ADOPTED
Donations/Grants	216,259	0	216,259	36,950	182,542
Miscellaneous Refunds	45,000	92,009	45,000	25,183	129,029
Insurance Adjustments	0	6,741	0	0	0
Sale of Other Equipment	0	5,168	0	0	0
TOTAL	261,259	103,918	261,259	62,133	311,571

Recovered Costs:

Recovered Costs	2009-10 BUDGETED	2009-10 ACTUAL	2010-11 BUDGETED	2010-11 ESTIMATED	2011-12 ADOPTED
Regional Adult Education - Locality Billings	136,763	134,721	136,763	121,253	0
TOTAL	136,763	134,721	136,763	121,253	0
TOTAL REVENUE FROM LOCAL SOURCES	1,009,375	822,054	1,147,012	892,240	1,049,386

Miscellaneous refunds are increased by a billing to NREP to cover 50% of the cost of services from employed occupational and physical therapists. Frederick County Public Schools is fiscal agent of the Regional Adult Education Program. Locality billings for the Regional Adult Education Program are transferred from the School Operating Fund to the Special Grants Fund.

Categorical Aid:

Categorical Aid	2009-10 BUDGETED	2009-10 ACTUAL	2010-11 BUDGETED	2010-11 ESTIMATED	2011-12 ADOPTED
Sales Tax Receipts	10,832,998	10,489,626	10,318,692	10,742,420	11,117,367
Sales Tax Receipts 1/8%	1,354,125	1,140,703	1,289,837	1,342,803	1,389,671
Basic School Aid	35,412,678	32,571,875	33,123,381	32,506,467	33,956,827
Regular Foster Child	0	98,958	0	0	0
Adult Ed. – Regional	8,659	15,065	8,659	22,743	8,659
Gifted and Talented	351,332	350,561	371,368	368,153	370,088
Remedial Education – SOQ	412,433	411,528	500,539	496,207	498,814
Special Education – SOQ	4,154,884	4,145,763	3,745,971	3,713,546	3,733,058
Vocational Education – SOQ	1,023,446	1,021,199	984,932	976,407	981,537
Vocational Adult Education	0	5,061	0	0	0
Juvenile Detention Center Funds	317,094	323,766	364,617	379,542	379,542
Social Security – Instructional	1,993,428	1,989,052	2,050,596	2,032,847	2,043,528
Teacher Retirement – Instructional	2,566,252	1,920,464	1,210,982	1,200,500	1,850,438
Group Life Insurance – Instructional	68,739	53,346	72,659	72,030	72,408
Homebound	102,475	103,815	115,168	80,851	85,703
Special Ed. Reg. Program Payments	800,000	1,019,393	1,000,000	1,167,425	1,000,000
Adult Basic Ed. – Regional	180,000	177,046	180,000	170,002	0
Adult Basic Ed. – Regional Jail	150,107	79,036	150,107	71,203	100,000
Vocational Equipment	0	26,013	0	27,915	0
Vocational Occupational – Tech. Ed.	137,190	77,094	117,914	89,999	108,168
Special Ed. – Foster Child	172,744	110,722	244,177	196,729	213,728
At-Risk Students	180,627	176,821	259,413	257,098	259,081
K-3 Initiative	789,229	846,624	0	0	0
Ed Technology Funds	518,000	518,000	518,000	518,000	518,000
Early Reading Intervention	188,579	173,788	182,888	188,664	188,664
ESL Funds	335,688	299,179	299,950	267,458	281,180
Special Ed. – Visually Handicapped	5,000	3,584	5,000	5,000	5,000
Medicaid Reimbursements	65,000	119,450	65,000	65,000	120,000
Industry Certification	0	54,766	0	0	0
ISAEP Funding	23,576	23,576	23,576	23,576	23,576
Other State Funds	319,229	0	319,229	0	319,229
Supplemental Suprt School Operations	0	0	0	0	1,039,356
SOL Algebra Readiness	58,575	58,496	71,028	71,028	71,028
Expanded GED	0	8,746	0	65,931	0
Race to GED	0	66,381	0	0	0
Mentor Teacher Funds Hard to Staff	16,406	0	16,406	2,386	16,406
Mentor Teacher Program	8,014	11,865	6,733	8,185	6,733
Project Graduation Academy Grant	7,992	6,310	0	0	0
Project Graduation	0	4,625	0	9,179	0
National Board Certified Bonus	28,025	37,500	28,025	28,025	28,025
Middle School Teacher Corps	0	15,000	15,000	20,000	15,000
Clinical Faculty Program	0	10,125	0	8,868	0
Career Switcher Program	0	2,000	0	4,000	0
Textbook Payments	905,215	0	0	0	0
TOTAL	63,487,739	58,566,922	57,659,847	57,200,187	60,800,814

Revenue from the Commonwealth are expected to increase due largely to improved sales tax receipts at the state level, funds for teacher retirement, and a \$1.0 million temporary increase in funds for school operating costs. The temporary increase will not be sustained in the 2012-2014 state biennial budget due to economic uncertainty.

Categorical Aid – Federal:

Categorical Aid	2009-10 BUDGETED	2009-10 ACTUAL	2010-11 BUDGETED	2010-11 ESTIMATED	2011-12 ADOPTED
Title II – Ed. Tech.	11,170	51,296	13,747	21,398	11,071
Title I	938,773	969,945	1,195,647	1,681,658	1,332,631
Title I – Prior Year Carry-Over	0	0	0	0	436,000
Title I – School of Choice	0	0	0	0	360,000
Federal Land Use	3,000	5,262	5,262	5,262	5,262
Title VI-B	2,109,559	2,308,338	2,432,609	2,649,314	2,445,658
Title VI-B Spec. Ed. Py. Co.	0	0	0	0	656,720
Vocational Ed. – Disadv. Proj. Pmts.	126,049	139,683	139,483	148,349	148,349
Drug-Free Schools	29,188	30,298	27,992	12,893	0
Other Federal Aid	27,179	0	66,198	12,568	66,198
Adult Basic Ed. – Regional	250,763	257,797	250,763	270,839	0
Title VI-B IDEA Preschool	46,483	45,868	46,483	46,483	46,483
Title III – LEP/Immigrant	70,894	70,875	61,682	81,285	61,961
Title II – Class Size/Teacher Quality	327,115	280,341	342,056	473,703	348,824
Title I – D – Negligent/Delinquent	33,830	89,275	108,942	161,257	116,212
Title I Part A – Stimulus (ARRA)	677,680	310,889	394,959	519,149	0
Title I Part D – Stimulus (ARRA)	0	27,436	0	5,339	0
Title IV-B – Stimulus (ARRA)	1,264,500	994,879	1,632,811	1,902,432	0
Title IV-B Preschool – Stimulus	75,104	954	97,553	96,599	0
Federal Stimulus Act – Stabilization	4,025,491	6,493,074	1,444,484	1,405,265	0
Education Jobs Fund	0	0	0	0	2,715,719
TOTAL	10,016,778	12,076,210	8,260,671	9,493,793	8,751,088

Federal Government Revenues are expected to increase due to the Education Jobs Fund offset by the loss of the American Recovery and Reinvestment Act of 2009 (ARRA) funds. Education Jobs Fund (EJF) federal dollars will be disbursed to Frederick County Public Schools on a reimbursement basis and will phase out in the fall of 2012. EJF funds support about 98 school-based positions for FY 2012. Also supporting the increase in federal dollars are temporary, prior year carry-over funds from Title I and Title VI-B programs. These temporary funds will continue 20 positions in FY 2012. Title I School of Choice funds are included for FY 2012 to support additional resources for schools not meeting adequate yearly progress under the No Child Left Behind Act of 2001 for two consecutive years.

Transfers:

Transfers	2009-10 BUDGETED	2009-10 ACTUAL	2010-11 BUDGETED	2010-11 ESTIMATED	2011-12 ADOPTED
General Operating Fund	56,637,668	56,637,668	56,637,668	56,637,668	56,637,668
Carry Forward Funds	0	1,894,285	0	69,909	0
Outstanding Encumbrances	0	302,229	0	646,303	0
TOTAL	56,637,668	58,834,182	56,637,668	57,353,880	56,637,668

The School Operating Fund budget will receive funding from the governing body in the amount of \$56,637,668, a sustained level of funding compared to FY 2011.

Total School Operating Fund Revenues:

Total School Operating Fund	2009-10 BUDGETED	2009-10 ACTUAL	2010-11 BUDGETED	2010-11 ESTIMATED	2011-12 ADOPTED
FUND TOTAL	131,151,560	130,299,369	123,705,198	124,940,101	127,238,956

Total School Operating Fund revenues are projected to increase due primarily to increased funding from state and federal sources. The increase is not sustainable beyond FY 2012.

SCHOOL CAPITAL FUND:

	2009-10 BUDGETED	2009-10 ACTUAL	2010-11 BUDGETED	2010-11 ESTIMATED	2011-12 ADOPTED
Non-Revenue Receipts					
Carry Forward – Prior Years	0	0	0	0	100,000
Outstanding Encumbrances	0	0	0	0	0
TOTAL	0	0	0	0	100,000
Transfers					
Other Funds	0	0	1,693,595	1,693,595	985,123
TOTAL	0	0	1,693,595	1,693,595	985,123
FUND TOTAL	0	0	1,693,595	1,693,595	1,085,123

A transfer from the School Debt Service fund plus an expected prior year carry-over amount supports capital projects planned for FY 2012. Capital projects planned for FY 2012 include replacement/repair of fire alarm system, roof sections, restroom facilities, lighting and plumbing components, foyer and cafeteria flooring at needed school buildings.

SCHOOL DEBT SERVICE FUND:

Transfers	2009-10 BUDGETED	2009-10 ACTUAL	2010-11 BUDGETED	2010-11 ESTIMATED	2011-12 ADOPTED
Carry Forward – Prior Years	2,429	0	180,470	180,470	70,050
State Funds – Lottery	687,033	879,831	0	0	0
General Operating Fund	14,626,151	14,626,151	14,626,151	14,626,151	14,626,151
FUND TOTAL	15,315,613	15,505,982	14,806,621	14,806,621	14,696,201

State revenue to support the School Debt Service Fund was eliminated for FY 2011. Revenues from the county government are expected to remain at \$14.6 million.

SCHOOL FOOD SERVICE FUND:

	2009-10 BUDGETED	2009-10 ACTUAL	2010-11 BUDGETED	2010-11 ESTIMATED	2011-12 ADOPTED
Use of Money/Property					
Interest on Bank Deposits	36,185	10,095	19,155	19,155	10,095
TOTAL	36,185	10,095	19,155	19,155	10,095
Charges for Services					
Charges for Services	3,098,956	2,622,360	2,765,245	2,765,245	2,659,553
TOTAL	3,098,956	2,622,360	2,765,245	2,765,245	2,659,553
Miscellaneous					
Miscellaneous	45,589	68,444	46,462	46,462	51,380
School Food Services – State	77,622	83,286	90,175	90,175	84,358
Meal Reimb. Operations – Federal	1,661,755	1,871,801	1,903,783	1,903,783	2,095,749
TOTAL	1,784,966	2,023,531	2,040,420	2,040,420	2,231,487
Non-Revenue Receipts					
Carry Forward – Prior Years	681,163	0	1,130,877	1,132,927	1,323,306
TOTAL	681,163	0	1,130,877	1,132,927	1,323,306
FUND TOTAL	5,601,270	4,655,986	5,955,697	5,957,747	6,224,441

The School Food Service Program provides approximately 1.8 million meals including breakfasts, lunches and a la carte items.

SCHOOL TRUST FUNDS:

Use of Money/Property	2009-10 BUDGETED	2009-10 ACTUAL	2010-11 BUDGETED	2010-11 ESTIMATED	2011-12 ADOPTED
Interest on Bank Deposits	1,100	27,056	16,100	16,100	16,100
FUND TOTAL	1,100	27,056	1,100	16,100	16,100

SCHOOL TEXTBOOK FUND:

	2009-10 BUDGETED	2009-10 ACTUAL	2010-11 BUDGETED	2010-11 ESTIMATED	2011-12 ADOPTED
Use of Money/Property					
Interest on Bank Deposits	50,000	18,327	20,000	20,000	20,000
TOTAL	50,000	18,327	20,000	20,000	20,000
Charges for Services					
Textbooks – Lost/Damaged	8,500	4,203	8,500	8,500	1,500
Sale of Used Books	5,000	111	5,000	5,000	5,000
TOTAL	13,500	4,314	13,500	13,500	6,500
Recovered Costs					
Textbooks Furnished Free	0	0	424,166	424,166	326,321
TOTAL	0	0	424,166	424,166	326,321
Non-Revenue Receipts					
Carry Forward – Prior Years	2,190,236	0	2,233,181	2,233,181	1,453,309
TOTAL	2,190,236	0	2,233,181	2,233,181	1,453,309
Transfers					
School Operating Fund Local Match	0	0	261,744	261,744	201,364
Trust Funds Transfer	150	75	150	150	150
TOTAL	150	75	261,894	261,894	201,514
FUND TOTAL	2,253,886	22,716	2,952,741	2,952,741	2,007,644

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

NREP OPERATING FUND:

	2009-10 BUDGETED	2009-10 ACTUAL	2010-11 BUDGETED	2010-11 ESTIMATED	2011-12 ADOPTED
Use of Money/Property					
Interest on Bank Deposits	0	8,387	0	0	0
TOTAL	0	8,387	0	0	0
Charges for Services					
Tuition – Private Day School	0	11,260	0	0	7,400
TOTAL	0	11,260	0	0	7,400
Recovered Costs					
Billings to Localities	4,577,516	4,187,965	4,130,472	4,130,472	4,173,613
State – Educational Tech. Funds	26,000	26,000	26,000	26,000	26,000
TOTAL	4,603,516	4,213,965	4,156,472	4,156,472	4,199,613
Non-Revenue Receipts					
Carry Forward – Prior Years	434,796	0	332,668	332,668	300,000
TOTAL	434,796	0	332,668	332,668	300,000
FUND TOTAL	5,038,312	4,233,612	4,489,140	4,489,140	4,507,013

NREP TEXTBOOK FUND:

	2009-10 BUDGETED	2009-10 ACTUAL	2010-11 BUDGETED	2010-11 ESTIMATED	2011-12 ADOPTED
Use of Money/Property					
Interest on Bank Deposits	0	374	0	0	0
TOTAL	0	374	0	0	0
Non-Revenue Receipts					
Carry Forward – Prior Years	20,000	0	20,000	35,000	40,000
TOTAL	20,000	0	20,000	35,000	40,000
Transfers					
NREP Operating Fund	10,000	10,000	10,000	10,000	10,000
TOTAL	10,000	10,000	10,000	10,000	10,000
FUND TOTAL	30,000	10,374	30,000	45,000	50,000

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

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, 2011:

Encumbrances	\$199,571
Transfer Development Rights	600
PEG Grant	118,448
Prepaid Items	950
Non-Current Loans	734,939
Employee Benefits	93,120
Courthouse ADA Fees	75,601
Tri-Centennial	1,100
Historical Markers	16,019
Transportation	438,300
Animal Shelter	309,579
Proffers	2,514,803
Economic Development	687
Star Fort	4,261
VDOT Revenue Sharing	<u>436,270</u>
	4,944,248

This amount is included in the June 30, 2010 fund balance amount of \$35,102,922. Undesignated fund balance on June 30, 2010 was \$28,423,952. 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 2011 and 2012, and a detail analysis of actual fund balance of June 30, 2007 through June 30, 2010.

	ESTIMATE FY 2011	PLAN FY 2012
Fund Balance, Beginning of Year	\$30,458,705	\$26,158,705
Revenue Sources	121,549,938	121,549,938
Expenditures	(54,586,119)	(54,586,119)
Other Sources (USES):		
Transfers (OUT)	<u>(71,263,819)</u>	<u>(71,263,819)</u>
Fund Balance, End of Year	\$26,158,705	\$21,858,705

General Fund				
	ACTUAL FY 2007	ACTUAL FY 2008	ACTUAL FY 2009	ACTUAL FY 2010
Fund Balance, Beginning of Year	\$42,177,304	\$45,247,911	\$38,126,169	\$34,468,493
REVENUES				
General Property Taxes	\$63,739,261	\$65,961,090	\$68,696,787	\$69,927,233
Other Local Taxes	26,687,886	26,549,110	25,106,462	24,839,738
Permits, Fees & Licenses	3,290,254	1,771,184	1,308,407	950,143
Fines & Forfeitures	227,693	324,259	526,081	328,273
Use of Money & Property	2,379,338	1,907,064	913,216	343,962
Charges for Services	2,347,528	2,183,573	2,220,436	2,141,238
Miscellaneous	390,956	105,143	371,456	517,424
Recovered Costs	2,239,984	3,171,451	2,530,437	1,402,873
Intergovernmental	21,811,894	22,573,051	22,654,266	23,005,268
TOTAL REVENUE	123,114,794	124,545,925	124,327,548	123,456,152
EXPENDITURES				
Current:				
Government Administration	\$6,583,607	\$8,119,131	\$7,276,944	\$6,687,604
Judicial Administration	2,102,981	2,323,193	2,177,048	2,165,576
Public Safety	21,011,083	24,032,872	23,722,707	22,681,537
Public Works	3,619,922	4,503,865	4,159,409	3,768,694
Health and Welfare	6,095,035	6,576,158	6,994,158	6,600,082
Community College	60,265	73,847	73,847	62,770
Parks, Recreation & Cultural	5,172,402	5,873,039	5,332,794	4,841,120
Community Development	2,596,799	2,691,694	2,522,247	1,999,510
Debt Service	1,125,332	2,578,642	2,589,088	2,585,869
TOTAL EXPENDITURES	48,367,426	56,772,441	54,848,242	51,392,762
OTHER FINANCING SOURCES				
Proceeds from capital leases, insurance, bond premiums, long- term debt	\$10,585,200	\$18,656,626	\$5,969,337	\$0
Operating transfers Out/In	-13,065,803	-11,792,301	-13,904,797	-15,690,858
Operating transfers from/to Prim. Govt.	-69,196,158	-81,759,551	-65,201,522	-55,738,103
TOTAL OTHER FIN. SOURCES	-71,676,761	-74,895,226	-73,136,982	-71,428,961
Fund Balance, End of Year	45,247,911	38,126,169	34,468,493	35,102,922

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 2012 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 2011-2012 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 2012 BALANCES**

Type of Fund	Estimated Fund Balance, Beg. Of Year	Revenue Sources (a)	Expenditures	Subtotal	Transfers (Out)	Estimated Fund Balance, End of Year	% Change
General	26,158,705	121,549,938	(54,586,119)	93,122,524	(71,263,819)	21,858,705	-16.44%
Regional Jail	2,145,991	15,925,072	(16,425,072)	1,645,991	0	1,645,991	-23.30%
Landfill	21,223,708	6,318,600	(8,307,530)	19,234,778	0	19,234,778	-9.37%
Court Services	529,996	1,036,044	(1,107,584)	458,456	0	458,456	-13.50%
Shawneeland	2,144,391	691,520	(777,700)	2,058,211	0	2,058,211	-4.02%
Airport Operating	498,193	3,159,728	(3,159,728)	498,193	0	498,193	0.00%
School Operating	0	127,238,956	(127,037,592)	201,364	(201,364)	0	0.00%
School Capital	511,198	985,123	(1,085,123)	411,198	0	411,198	-19.56%
School Food Service	1,796,925	4,901,135	(6,224,441)	473,619	0	473,619	-73.64%
School Debt	80,399	14,696,201	(13,711,078)	1,065,522	(985,123)	80,399	0.00%
School Trusts	212,210	16,100	(16,100)	212,210	0	212,210	0.00%
School Textbook	1,700,627	554,335	(2,007,644)	247,318	0	247,318	-85.46%
NREP Operating	736,245	4,207,013	(4,507,013)	436,245	0	436,245	-40.75%
NREP Textbook	44,026	10,000	(50,000)	4,026	0	4,026	-90.86%

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

The majority of fund balances are projected to decrease during Fiscal Year 2012. The General Fund fund balance was reduced by \$4.3 million to balance the budget without a tax increase. With an economy continuing to experience 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 23.30 percent of their fund balance to offset the increase to locality funding. The Landfill fund balance decreased by 9.3 percent, or \$1.9 million. The FY 2012 budget includes improvements to stormwater ponds, the construction of ten acres of CDD cell development, a construction of a detention pond at #2 stormwater monitoring location, a leachate collection basin upgrade and gas wellfield improvements. 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 2012 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 was changed beginning with the Fiscal Year Ending 2002 financial statements. The county's current financial statements 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 fourteen 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.

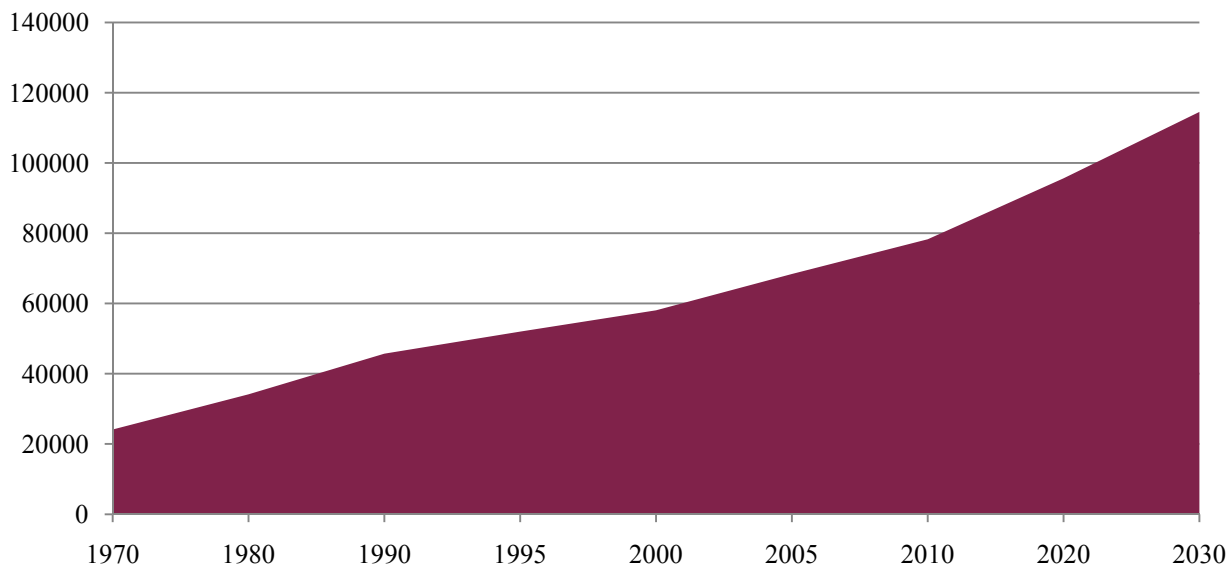
The second area is underlain by limestone-carbonate bedrock and consists of a band that runs north-south through the county between Interstate 81 and Little North Mountain. The terrain here tends to be gently rolling. Outside of the City of Winchester, much of this area is currently used for agriculture 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. According to the latest census conducted in 2010, the population figure for Frederick County is 78,305. Much of the population growth occurred during the 1970's and 1980's and again during the economic/construction boom in the mid 2000's. By 2020, it is projected that the population of Frederick County will be approximately 95,648, and by 2030 the population is expected to reach 114,539.

Frederick County Population Counts, 1970-2030



Public School System

The Frederick County Public School System, the 20th 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 the fall of 2001 (fiscal year 2002), student enrollment was 11,029. In the fall of 2010 (fiscal year 2011), student enrollment was 13,043, which represents an increase of 2,014 students, or 18%, since Fiscal Year 2002. The structure of the school division is designed to support the needs of the 13,115 students projected for the school year 2011-2012.

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 increased, temporary 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 for the third consecutive year result in a greater challenge of offering a competitive compensation package.

Much attention has been focused on the retirement program provided for educators through the Virginia Retirement System (VRS). For several years, the contributions to the system have been less than recommended by the VRS board. During the same period, an increasing number of employees have entered or neared retirement

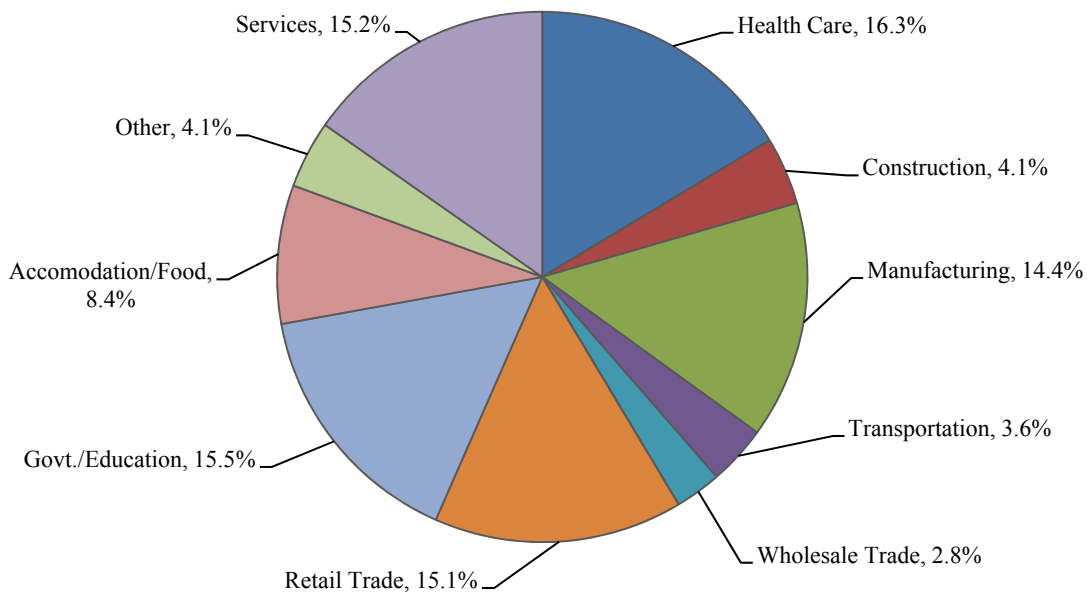
age. This has created an under-funded situation, which if not corrected, could lead to imbalance. The fiscal solvency of the program would not be an area of concern had the General Assembly not reduced the contribution rates to artificially low levels. The resulting situation is one of not only increased dollars needed, but also increased attention to the benefits of the program.

Three years of budget reductions and one-time sources have changed the school division. Federal stimulus funds, one-time federal carry-over amounts and temporary state funds - \$17 million collectively – have been used to save jobs. Artificially low retirement rates in Virginia freed up funds to save jobs. The theory behind the distribution of one-time funds was built on the premise that national and state economic recovery would occur at a faster pace. In FY 2013, FCPS will lose \$4.2 million in one-time federal sources, and \$1.0 million in state funds. At the same time, the school board will be faced with health insurance increases, the need for competitive salaries, more students to serve, increased class sizes, aging school buses, building repairs, and technology replacement needs. Their goal to implement a full-day kindergarten program will remain.

Employment Trends

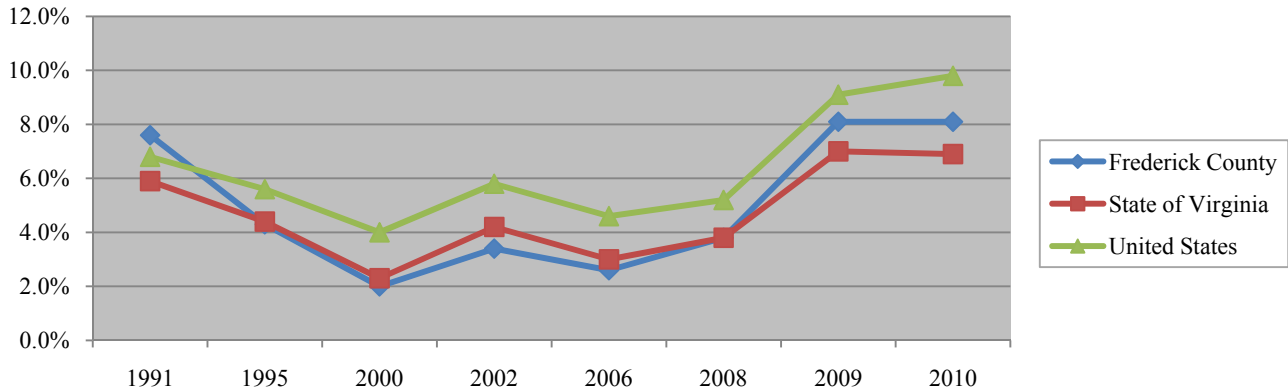
Winchester and Frederick County had a total of 47,869 jobs in 2010 as measured by the Virginia Employment Commission. The largest employment sector was education/government which employed 8,250 workers in 2009.

Employment Trends - Frederick County and Winchester - 2010



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 159%, the Virginia unemployment rate has increased 123%, and the United States unemployment rate has increased 102%. The unemployment rate for Frederick County for 2010 was 8.1% compared to the January 2011 rate of 7.1%.

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 102.3% of the national average. The median single family detached home sold for approximately \$157,500 in 2010. 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 2009) gives the crime rate per 100,000 people for the USA as 429.4. The crime rate for Winchester-Frederick County was 181.4 in 2009.

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 37,805 active registered library card holders in Frederick County. During the 2011 fiscal year, Frederick County residents borrowed 443,285 items from the library system.

Parks

The County currently owns and operates two district parks. Clearbrook Park, located five miles north of Winchester, consists of approximately 55 acres and Sherando Park, located two miles east of Stephens City, consists of approximately 335 acres. Both district parks currently serve the county's population with both active and passive recreational programs and facilities. Recreational facilities currently provided are two outdoor swimming pool complexes, athletic fields, playgrounds and picnic areas, fishing, paddleboats and volleyball. 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 approximately three miles in length, it provides a good surface for both walking and biking. There are also three neighborhood parks located at Round Hill, Reynolds Store, and Frederick Heights which primarily provide playground equipment for young children.

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

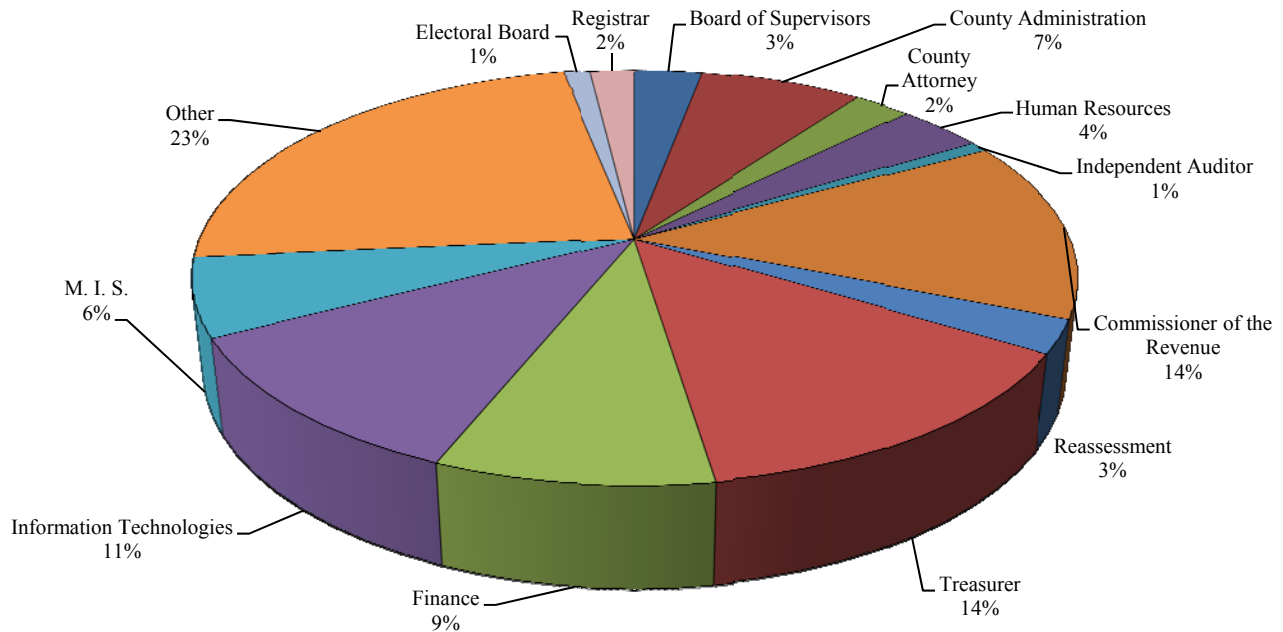
Administration



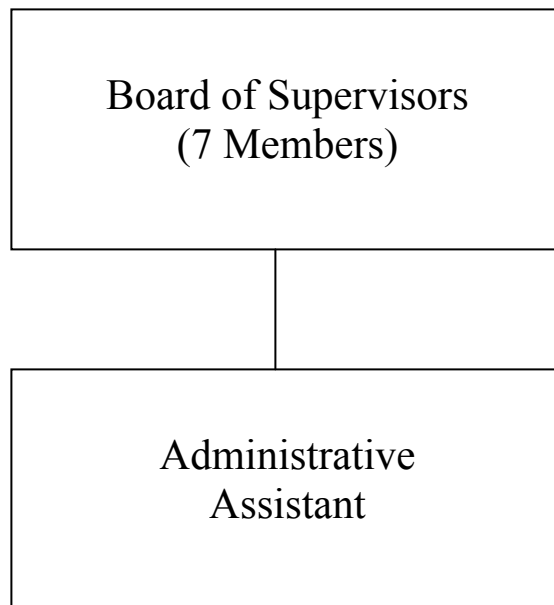
Frederick County Administration Complex
Winchester, Virginia

General Government Administration

	2010 Actual	2011 Budget	2012 Adopted Budget	Increase (Decrease) FY 2011 to FY 2012 Amount	%
Board of Supervisors	\$228,724	\$244,205	\$231,143	-\$13,062	-5.35%
County Administrator	549,411	556,468	554,065	-2,403	-0.43%
County Attorney	199,139	193,571	192,614	- 957	-0.49%
Human Resources	338,758	301,479	292,015	-9,464	-3.14%
Independent Auditor	62,500	62,500	62,500	0	0.00%
Commissioner of the Revenue	1,113,576	1,112,912	1,105,079	-7,833	-0.70%
Reassessment	217,303	257,380	203,339	-54,041	-21.00%
Treasurer	1,046,022	1,084,757	1,084,757	0	0.00%
Finance	641,061	676,401	673,041	-3,360	-0.50%
Information Technologies	1,183,398	1,238,480	885,107	-353,373	-28.53%
M. I. S.	0	0	477,488	477,488	100.00%
Other	1,846,078	1,856,472	1,829,807	-26,665	-1.44%
Electoral Board	85,980	73,119	93,543	20,424	27.93%
Registrar	132,717	151,031	150,074	- 957	-0.63%
GENERAL GOVERNMENT ADMINISTRATION	\$7,644,667	\$7,808,775	\$7,834,572	\$25,797	0.33%



Board of Supervisors



BOARD OF SUPERVISORS

1101

DESCRIPTION:

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

GOALS:

- Maintain low tax rates while providing a high level of service to our citizens.
- Continue Metropolitan Planning Organization/Transportation Initiatives.
- Implement a revised Capital Improvements Program.
- Continue implementing energy efficiency measures, as recommended by the Green Advisory Committee.
- Continue partnership with Frederick County School Board with regard to local issues and legislative actions that affect both bodies.
- Continue attracting and maintaining business and industry within the County.

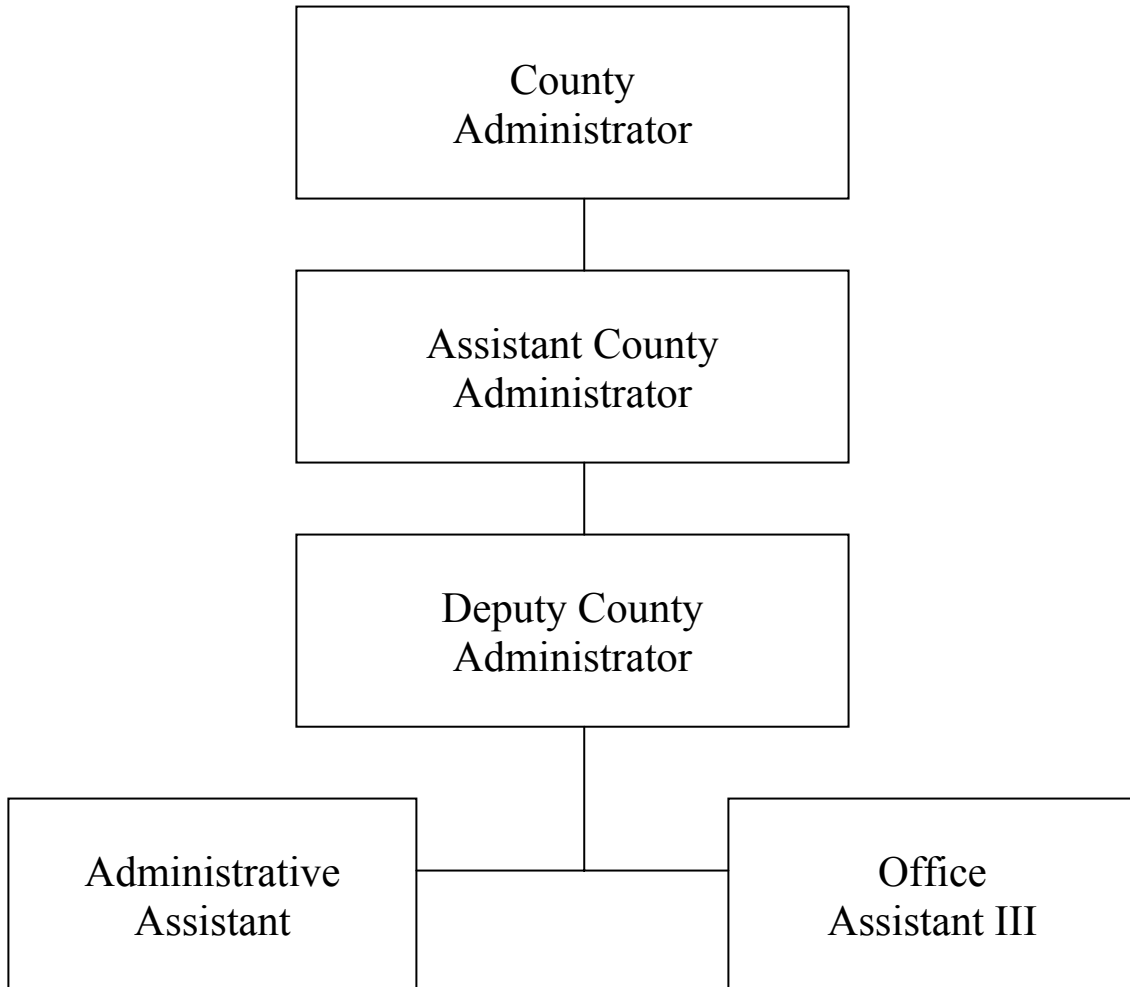
PERFORMANCE INDICATORS:

	FY 2010 Actual	FY 2011 Budget	FY 2012 Budget
Resolutions considered (includes Proclamations)	64	82	60
Ordinances Considered	33	15	15
Board Meetings Held (including joint meetings and worksessions)	29	29	29
Waiver Notices Processed	0	0	0

BUDGET SUMMARY:

	FY 2010 Actual	FY 2011 Approved Budget	FY 2011 Estimated Budget	FY 2012 Adopted Budget	Increase/Decrease FY 2011App. To FY 2012 Amount	%
Costs:						
Personnel	156,466	171,305	155,769	158,243	-13,062	-7.62%
Operating	72,258	72,900	50,430	72,900	0	0.00%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	228,724	244,205	206,199	231,143	-13,062	-5.35%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	228,724	244,205	206,199	231,143	-13,062	-5.35%
TOTAL	228,724	244,205	206,199	231,143	-13,062	-5.35%
 Full-time Positions	 1	 1	 1	 1	 0	 0.00%

County Administrator



COUNTY ADMINISTRATOR

1201

DESCRIPTION:

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

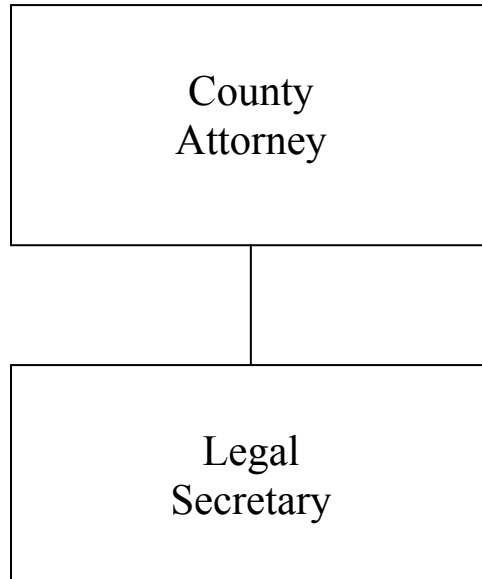
GOALS:

- Manage declining revenues while maintaining a high level of service for our citizens.
- Continue vigilance in monitoring outside agency reductions in funding.
- Continue energy efficiency improvements to county facilities.
- Continue utilization of legislative liaison to improve communication of legislative priorities to State and Federal elected representatives.
- Continue monitoring of overtime expenditures.
- Maintain open lines of communication with volunteer fire and rescue agencies.

BUDGET SUMMARY:

	FY 2010 Actual	FY 2011 Approved Budget	FY 2011 Estimated Budget	FY 2012 Adopted Budget	Increase/Decrease FY 2011 App. To FY 2012	
					Amount	%
Costs:						
Personnel	540,792	539,443	538,730	537,040	-2,403	-0.45%
Operating	8,619	17,025	8,571	17,025	0	0.00%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	549,411	556,468	547,301	554,065	-2,403	-0.43%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	549,411	556,468	547,301	554,065	-2,403	-0.43%
TOTAL	549,411	556,468	547,301	554,065	-2,403	-0.43%
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 the County is a party. When necessary, the County Attorney brings appropriate lawsuits on behalf of the County. The County Attorney prepares drafts of resolutions and ordinances when needed or requested and reviews legal agreements involving the County. The County Attorney also analyzes cases, statutes, regulations, and proposals which may affect the County's legal rights and obligations, and transmits such information as appropriate to County officials.

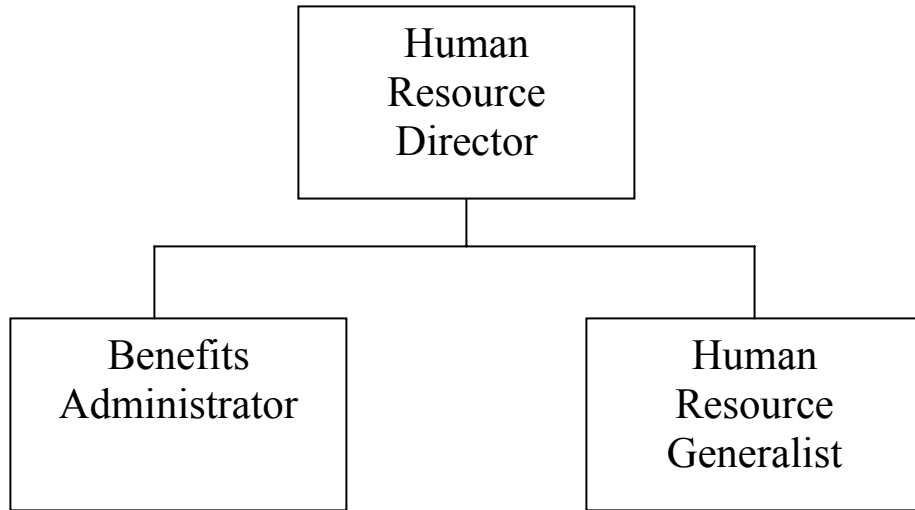
GOALS:

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

BUDGET SUMMARY:

	FY 2010 Actual	FY 2011 Approved Budget	FY 2011 Estimated Budget	FY 2012 Adopted Budget	Increase/Decrease FY 2011 App. To FY 2012	
					Amount	%
Costs:						
Personnel	186,584	181,341	182,367	180,789	-552	-0.30%
Operating	12,555	12,230	13,862	11,825	-405	-3.31%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	199,139	193,571	196,229	192,614	-957	-0.49%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	199,139	193,571	196,229	192,614	-957	-0.49%
TOTAL	199,139	193,571	196,229	192,614	-957	-0.49%
Full-time Positions	2	2	2	2	0	0.00%

Human Resources



HUMAN RESOURCES

1203

DESCRIPTION:

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

The Human Resources Department serves approximately 625 full-time and 150 part-time local government employees with recruitment, selection and retention plans, compensation and benefit programs, performance management, employee relations, policy development and interpretation, organizational development and compliance of employment law.

GOALS:

- Complete the scanning of all employee and benefit files into the Laserfiche Document Imaging System.
- Establish appropriate department management with access to files in the Laserfiche system.
- Reactivate the County's Random Drug testing program for appropriate positions.
- Transition Performance Evaluation System into a County-wide paperless process.
- Upgrade all HR forms into fillable PDF documents and place on intranet for employee ease of use and paperless transition.

PERFORMANCE INDICATORS:

	FY 2009 Actual	FY 2011 Budget	FY 2012 Budget
# and % of classified employees hired who complete probationary period	28 or 93%	23 or 91%	65 or 97%
# and % of employees given service awards	121 or 19%	100 or 16%	110 or 17%
% of exit interviews completed	100%	90%	100%
% of female employees in workforce	240 or 40%	250 or 39%	240 or 40%
# and % of grievances administered within the appropriate time frames as established by administrative policy	None Filed	3 or 100%	1 or 100%

BUDGET SUMMARY:

	FY 2010 Actual	FY 2011 Approved Budget	FY 2011 Estimated Budget	FY 2012 Adopted Budget	Increase/Decrease FY 2011 App. To FY 2012	
					Amount	%
Costs:						
Personnel	296,848	258,048	258,818	248,584	-9,464	-3.67%
Operating	37,016	38,631	29,888	38,631	0	0.00%
Capital/Leases	4,894	4,800	4,488	4,800	0	0.00%
TOTAL	338,758	301,479	293,194	292,015	-9,464	-3.14%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	338,758	301,479	293,194	292,015	-9,464	-3.14%
TOTAL	338,758	301,479	293,194	292,015	-9,464	-3.14%
Full-time Positions	4	3	3	3	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.

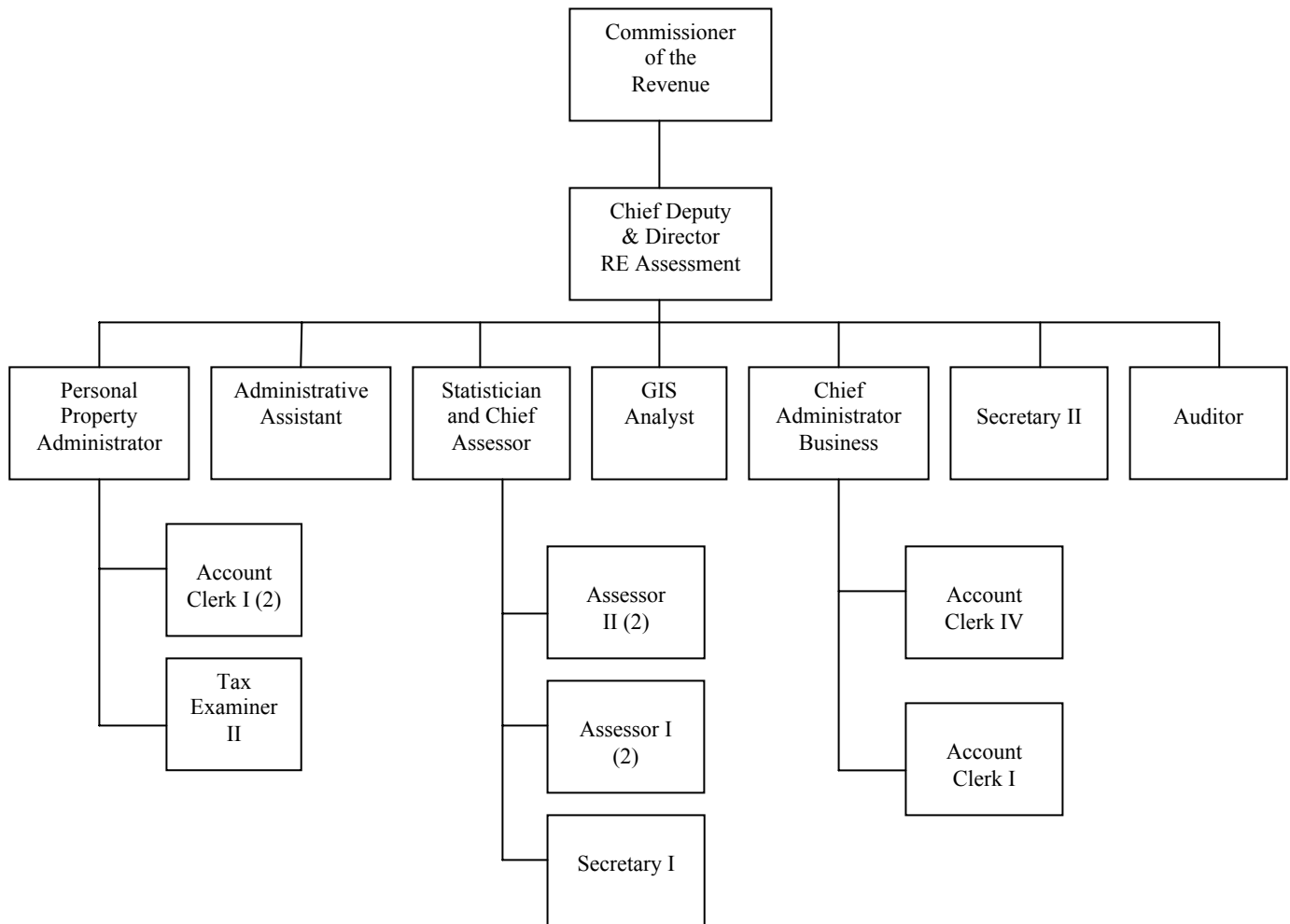
GOALS:

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

BUDGET SUMMARY:

	FY 2010 Actual	FY 2011 Approved Budget	FY 2011 Estimated Budget	FY 2012 Adopted Budget	Increase/Decrease FY 2011 App. To FY 2012	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	62,500	62,500	62,500	62,500	0	0.00%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	62,500	62,500	62,500	62,500	0	0.00%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	62,500	62,500	62,500	62,500	0	0.00%
TOTAL	62,500	62,500	62,500	62,500	0	0.00%
 Full-time Positions	 0	 0	 0	 0	 0	 0.00%

Commissioner of the Revenue



COMMISSIONER OF THE REVENUE

1209

DESCRIPTION:

The Commissioner of the Revenue office is divided into two main sections: General Commissioner Duties and Reassessment of Real Property. The General Commissioner has four divisions: 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, forestry 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 of 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, the administration of all local tax assessments, and assisting with budgeting. Staff jobs will also include determining fair and equalized assessments of all taxable property in Frederick County at 100% of fair market value; 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 burden. Records are kept by the regulations of the Library of Virginia and information is provided upon request as required under FOIA but with security maintained for identifying or other exempted personal information as also required by law.

GOALS:

- To serve the taxpayer while maintaining credibility to the county as assessors.
- Strive for accuracy, compliance, and discovery for all divisions.
- Assess based on the best knowledge available with continued training in the legality and technique required.
- Enhance the system for taxpayer friendly on-line services.
- Continue and provide staff with training in skills of assessment and technology to provide better service at a lower cost to the taxpayer which will save cost of postage, paper and time.

PERFORMANCE INDICATORS:

	FY 2010 Actual	FY 2011 Budget	FY 2012 Budget
# of reassessment visits	19,550	28,000	42,550
# of supplemental bills issued	22,888	23,000	24,000
# of land use applications approved	2,189	2,200	2,400
# of tax relief applications approved	941	1,100	1,200
# of DMV transactions	46,977	43,000	49,500
# of State income taxes and estimates processed	2,160	2,000	2,700
# of businesses licensed and/or audited	7,131	7,200	7,200

BUDGET SUMMARY

	FY 2010 Actual	FY 2011 Approved Budget	FY 2011 Estimated Budget	FY 2012 Adopted Budget	Increase/Decrease FY 2011 App. To FY 2012	
					Amount	%
Costs:						
Personnel	1,064,996	1,054,355	1,045,966	1,046,522	-7,833	-0.74%
Operating	48,580	58,557	49,789	58,557	0	0.00%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	1,113,576	1,112,912	1,095,755	1,105,079	-7,833	-0.70%
Revenue:						
Fees	17,369	3,500	15,516	3,500	0	0.00%
State/Federal	215,592	200,234	183,144	204,391	4,157	2.08%
Local	880,615	909,178	897,095	897,188	-11,990	-1.32%
TOTAL	1,113,576	1,112,912	1,095,755	1,105,079	-7,833	-0.70%
Full-time Positions	17	16	16	16	0	0.00%

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, 2011.

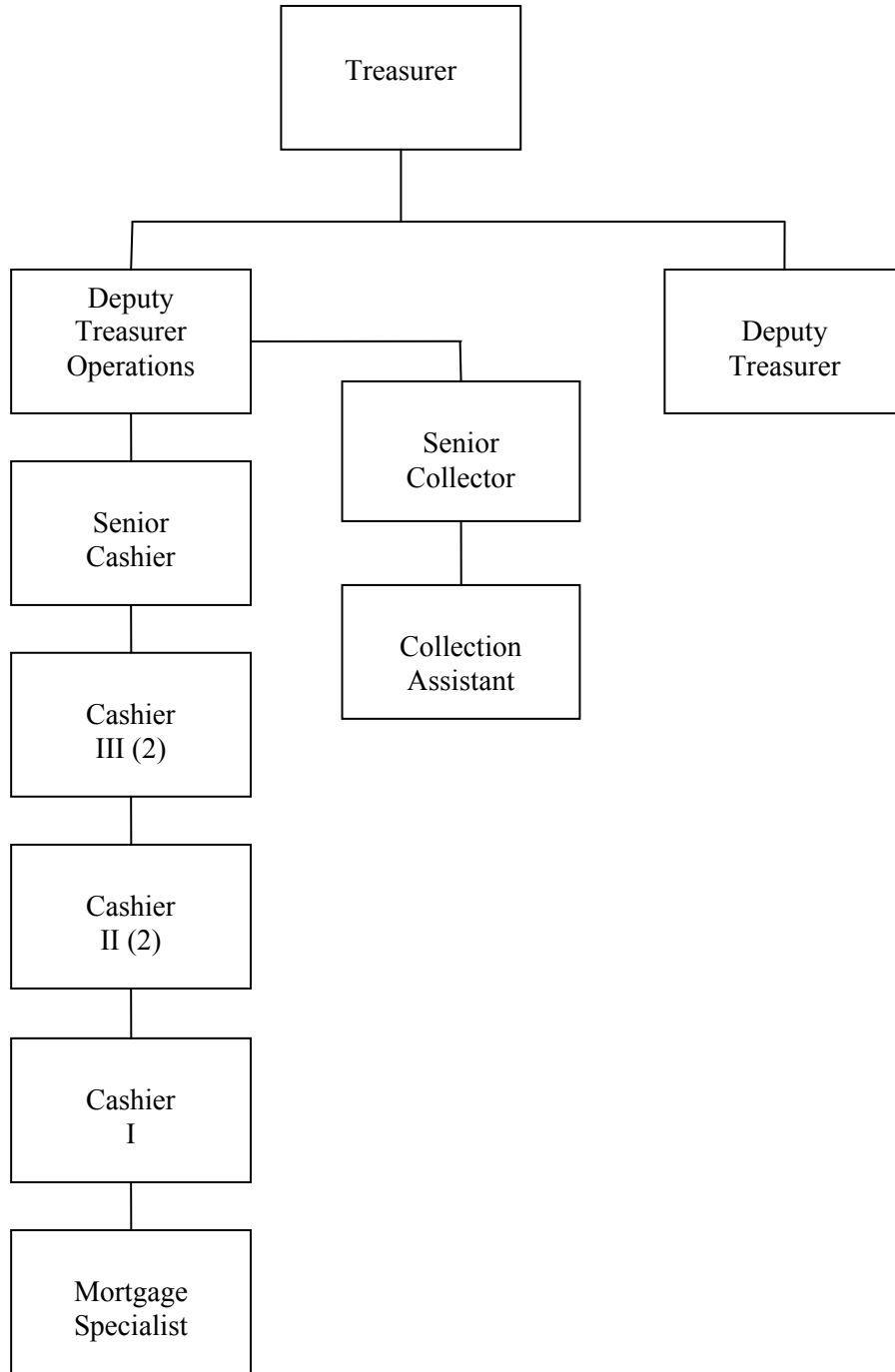
GOALS:

- 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 2010 Actual	FY 2011 Approved Budget	FY 2011 Estimated Budget	FY 2012 Adopted Budget	Increase/Decrease FY 2011 App. To FY 2012	
					Amount	%
Costs:						
Personnel	201,572	223,181	164,191	169,140	-54,041	-24.21%
Operating	15,731	34,199	20,676	34,199	0	0.00%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	217,303	257,380	184,867	203,339	-54,041	-21.00%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	217,303	257,380	184,867	203,339	-54,041	-21.00%
TOTAL	217,303	257,380	184,867	203,339	-54,041	-21.00%
Full-time Positions	4	4	3	3	-1	-25.00%

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, permit fees, state income tax, state estimated tax and Court, Sheriff and Clerk Fees.

The Treasurer's Office processes more than 300,000 transactions yearly, the most significant being the billing and collection of real estate and personal property taxes. Citizens may use debit and credit cards for the payment of taxes and other charges in person or on-line. Citizens may also use e-check for the payment of taxes on the internet. The TAXPAY program is 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.
- Increase on-line capability of transactions and easier navigation of payment website.
- Explore development of mobile application for taxes.
- Manage investments for the maximum return on available monies with secure, safe investments.
- Continue payment plans providing economic alternatives to distressed taxpayers.
- Decrease paper based transactions/increase energy efficiency in compliance with county wide energy initiatives.
- Explore tax collections for the Department of Taxation; expand on the pilot program that Frederick County participated with Department of Taxation.

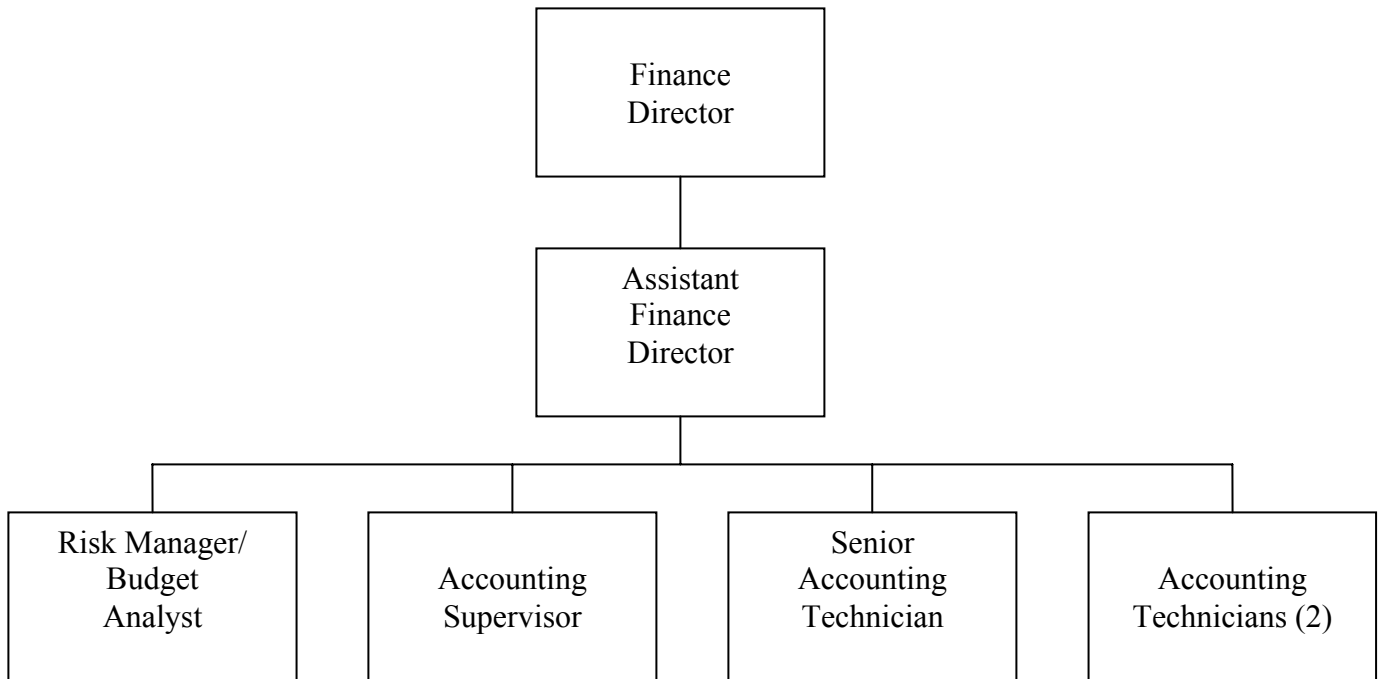
PERFORMANCE INDICATORS:

	FY 2010 Actual	FY 2011 Budget	FY 2012 Budget
Personal Property transactions processed	317,450	339,000	318,000
Real Estate transactions processed	94,315	94,750	95,000
# of liens and distress warrants issued	1,150	1,400	1,250
Value of Internet transactions processed	\$5,750,000	\$5,000,000	\$6,250,000
# of delinquent notices issued	32,602	20,000	32,000
Personal Property & Real Estate five year billed vs. delinquent	.98%	1.20%	1.10%

BUDGET SUMMARY:

	FY 2010 Actual	FY 2011 Approved Budget	FY 2011 Estimated Budget	FY 2012 Adopted Budget	Increase/Decrease FY 2011 App. To FY 2012	
					Amount	%
Costs:						
Personnel	806,724	766,157	758,873	767,084	927	0.12%
Operating	194,321	318,600	191,166	317,673	-927	-0.29%
Capital/Leases	44,977	0	0	0	0	0.00%
TOTAL	1,046,022	1,084,757	950,039	1,084,757	0	0.00%
Revenue:						
Fees	157,282	185,000	292,032	185,000	0	0.00%
State/Federal	183,053	159,984	149,160	164,460	4,476	2.80%
Local	705,687	739,773	508,847	735,297	-4,476	-0.61%
TOTAL	1,046,022	1,084,757	950,039	1,084,757	0	0.00%
Full-time Positions	12	11	11	11	0	0.00%

Finance



FINANCE

1214

DESCRIPTION:

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

GOALS:

- Maintain complete and accurate accounting records.
- Administer and control the operating and annual fiscal plans for the county.
- Continue participation in GFOA budget 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.

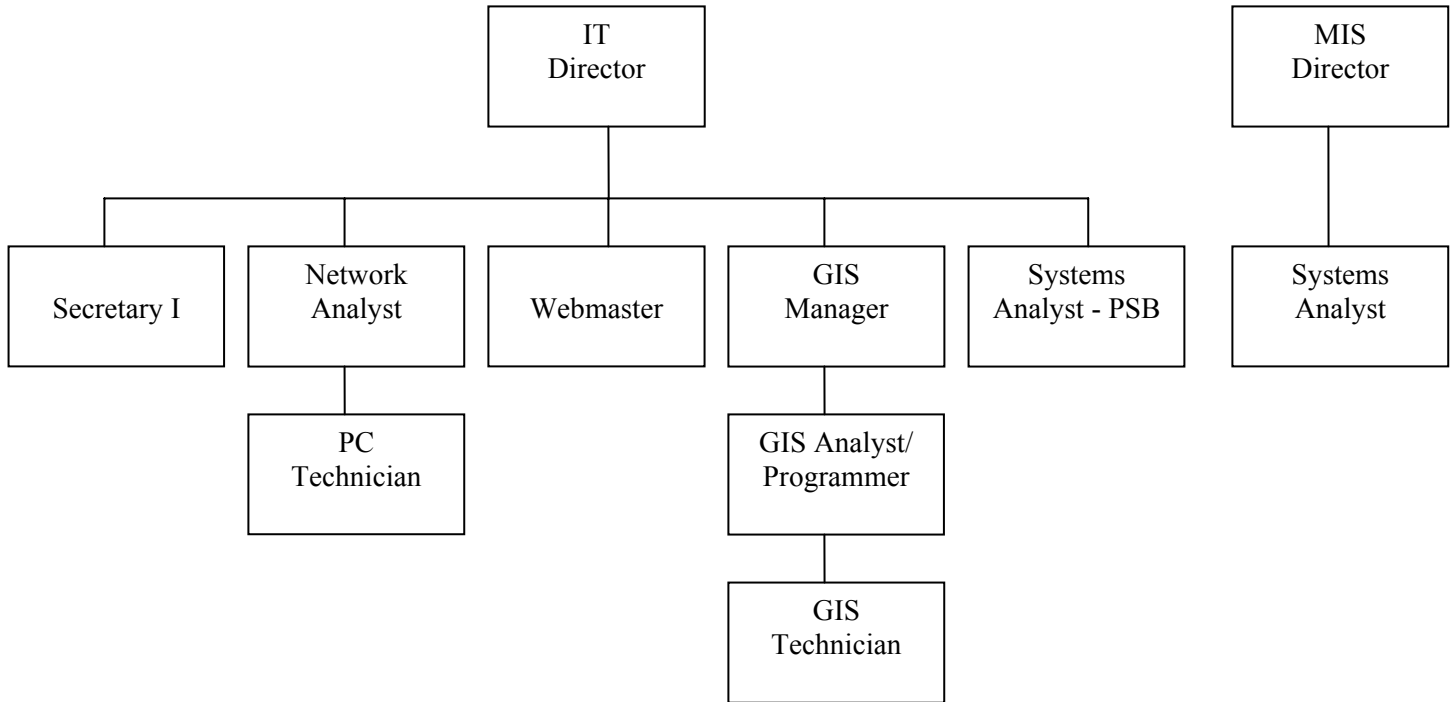
PERFORMANCE INDICATORS:

	FY 2010 Actual	FY 2011 Budget	FY 2012 Budget
Bids and RFP's processed	12	15	15
Purchase Orders processed	127	150	130
Annual volume of Purchase Orders processed	\$7,463,490	\$3,500,000	\$4,000,000
Worker's Compensation claims processed	40	40	30

BUDGET SUMMARY:

	FY 2010 Actual	FY 2011 Approved Budget	FY 2011 Estimated Budget	FY 2012 Adopted Budget	Increase/Decrease FY 2011 App. To FY 2012	
					Amount	%
Costs:						
Personnel	620,493	630,547	621,469	627,187	-3,360	-0.53%
Operating	20,568	45,854	23,639	45,854	0	0.00%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	641,061	676,401	645,108	673,041	-3,360	-0.50%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	641,061	676,401	645,108	673,041	-3,360	-0.50%
TOTAL	641,061	676,401	645,108	673,041	-3,360	-0.50%
 Full-time Positions	 7	 7	 7	 7	 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.

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.

BUDGET SUMMARY:

	FY 2010 Actual	FY 2011 Approved Budget	FY 2011 Estimated Budget	FY 2012 Adopted Budget	Increase/Decrease FY 2011 App. To FY 2012	
					Amount	%
Costs:						
Personnel	905,452	905,519	647,624	774,755	-130,764	-14.44%
Operating	255,786	298,442	95,468	110,352	-188,090	-63.02%
Capital/Leases	22,160	34,519	0	0	-34,519	-100.00%
TOTAL	1,183,398	1,238,480	743,092	885,107	-353,373	-28.53%
Revenue:						
Fees	2,249	3,986	2,556	3,986	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	1,181,149	1,234,494	740,536	881,121	-353,373	-28.62%
TOTAL	1,183,398	1,238,480	743,092	885,107	-353,373	-28.53%
Full-time Positions	11	11	11	10	-1	-9.09%

MANAGEMENT INFORMATION SYSTEMS

1222

DESCRIPTION:

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

Management Information Systems was separated from the Information Technologies budget after the adoption of the FY 2010-2011 budget.

GOALS:

- Create Disaster Recovery Plan for ISeries AS/400.
- Create list of active business license accounts to be published on the web.
- Print letter for non-compliant Consumer Tax accounts and post statutory assessment to Treasurer.
- Update Business License with NAICS code from Schedule C filings from the state.
- Get all documentation that applies to Bright functions up-to-date with any changes since the new release.
- Create program for the Assessment package to allow for in-the-field assessing on laptops and uploading of the data to the ISeries eliminating data entry.
- Import timesheets from Parks and Recreation's Main Trac system into the County's payroll system.
- Modify old .NET applications and all new applications to provide for their use on mobile devices such as the iPhone.

PERFORMANCE INDICATORS:

	FY 2010 Actual	FY 2011 Budget	FY 2012 Budget
Average # of jobs per day	N/A	32	35-40
# of requests per day to correct in-house equipment problems	N/A	18	15-20
Average response time for in-house equipment problems	N/A	30 minutes	20-30 minutes

BUDGET SUMMARY:

	FY 2010 Actual	FY 2011 Approved Budget	FY 2011 Estimated Budget	FY 2012 Adopted Budget	Increase/Decrease FY 2011 App. To FY 2012	
					Amount	%
Costs:						
Personnel	0	0	289,530	254,879	254,879	100.00%
Operating	0	0	98,030	188,090	188,090	100.00%
Capital/Leases	0	0	33,019	34,519	34,519	100.00%
TOTAL	0	0	420,579	477,488	477,488	100.00%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	0	0	420,579	477,488	477,488	100.00%
TOTAL	0	0	420,579	477,488	477,488	100.00%
Full-time Positions	0	0	2	2	2	100.00%

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 2010 Actual	FY 2011 Approved Budget	FY 2011 Estimated Budget	FY 2012 Adopted Budget	Increase/Decrease FY 2011 App. To FY 2012	
					Amount	%
Costs:						
Personnel	-61,763	0	0	0	0	0.00%
Operating	1,907,241	1,856,472	3,284,254	1,829,807	-26,665	-1.44%
Capital/Leases	600	0	540	0	0	0.00%
TOTAL	1,846,078	1,856,472	3,284,794	1,829,807	-26,665	-1.44%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	4,250	0	1,350,948	0	0	0.00%
Local	1,841,828	1,856,472	1,933,846	1,829,807	-26,665	-1.44%
TOTAL	1,846,078	1,856,472	3,284,794	1,829,807	-26,665	-1.44%
 Full-time Positions	 0	 0	 0	 0	 0	 0.00%

ELECTORAL BOARD

DESCRIPTION:

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

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

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

GOALS:

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

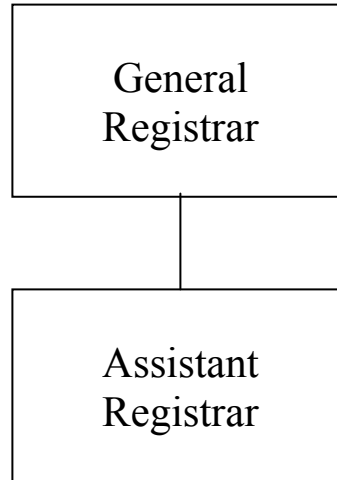
DEPARTMENTAL ACCOMPLISHMENTS:

- Conducted May 2010 town elections for Middletown and Stephens City.
- Conducted November 2010 General Election.

BUDGET SUMMARY:

	FY 2010 Actual	FY 2011 Approved Budget	FY 2011 Estimated Budget	FY 2012 Adopted Budget	Increase/Decrease FY 2011 App. To FY 2012	
					Amount	%
Costs:						
Personnel	38,096	36,774	35,680	37,657	883	2.40%
Operating	46,414	34,785	32,124	55,209	20,424	58.71%
Capital/Leases	1,470	1,560	1,470	1,560	0	0.00%
TOTAL	85,980	73,119	69,274	94,426	21,307	29.14%
Revenue:						
Fees	6,423	0	0	5,000	5,000	100.00%
State/Federal	9,974	7,248	7,248	9,974	2,726	37.61%
Local	69,583	65,871	62,026	79,452	13,581	20.62%
TOTAL	85,980	73,119	69,274	94,426	21,307	29.14%
 Full-time Positions	 0	 0	 0	 0	 0	 0.00%

General Registrar



REGISTRAR

DESCRIPTION:

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

As of January 1, 2011, there are over 48,200 registered voters in Frederick County. In 2010, over 2,100 citizens were added to the voter rolls and an additional 4,700 changes to existing registrant files were made. This office is responsible for all in-person absentee balloting and for issuing, processing and properly accounting for all mailed absentee ballots. The Registrar also provides administrative support to the Electoral Board and assists in the training of election officials.

The Registrar has been involved with the Redistricting of Frederick County, based on the 2010 U.S. Census both at a local and state level. The Local Plan has increased the number of Precincts from 20 to 22, while the number of Magisterial Districts stayed at six. DOJ approval is not needed as Frederick County has been granted an exemption from the National Voting Rights Act. The Virginia General Assembly Redistricting plan (if approved by DOJ) has Frederick County divided into three House of Delegates Districts – 10th, 29th and 33rd – and remaining entirely in the 27th State Senate District. The Registrar has worked with or General Assembly members to make sure Frederick County did not have any split Precincts in any General Assembly Districts.

Redistricting expenses due to the 2010 Census are not included in the 2011-2012 budget.

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 50,000.
- Conduct General, Special and Primary Elections, as called.
- Continue education of Registrar, Assistant Registrar and Electoral Board in all voting matters and procedures.

PERFORMANCE INDICATORS:

	FY 2010 Actual	FY 2011 Budget	FY 2012 Budget
# of address and name changes processed	6,800	7,000	7,000
% of eligible population registered	81%	80%	82%

BUDGET SUMMARY:

	FY 2010 Actual	FY 2011 Approved Budget	FY 2011 Estimated Budget	FY 2012 Adopted Budget	Increase/Decrease FY 2011 App. To FY 2012	
					Amount	%
Costs:						
Personnel	123,527	136,887	118,427	135,930	-957	-0.70%
Operating	7,372	12,584	6,845	12,584	0	0.00%
Capital/Leases	1,818	1,560	1,236	1,560	0	0.00%
TOTAL	132,717	151,031	126,508	150,074	-957	-0.63%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	41,927	34,941	34,941	41,926	6,985	19.99%
Local	90,790	116,090	91,567	108,148	-7,942	-6.84%
TOTAL	132,717	151,031	126,508	150,074	-957	-0.63%
 Full-time Positions	 2	 2	 2	 2	 0	 0.00%

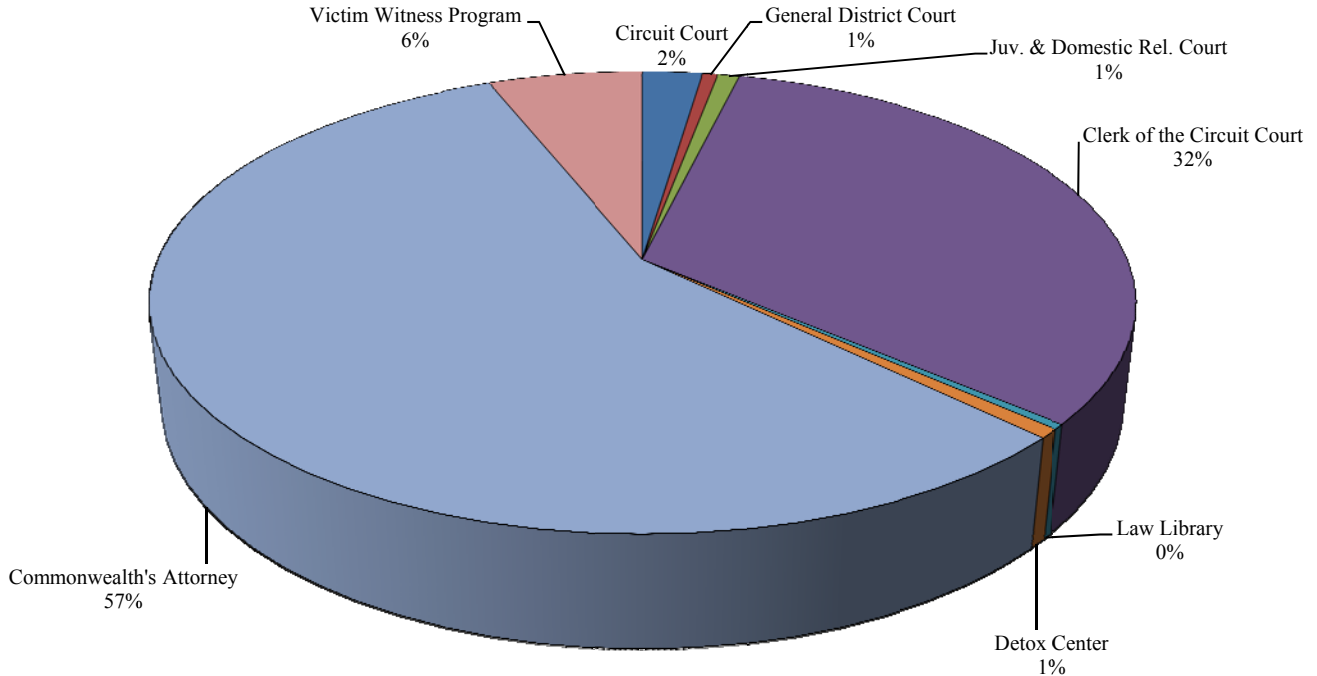
Judicial Administration



Winchester-Frederick County Judicial Center
Winchester, Virginia

Judicial Administration

	2010 Actual	2011 Budget	2012 Adopted Budget	Increase (Decrease) FY 2011 to FY 2012	
				Amount	%
Circuit Court	\$54,753	\$48,300	\$48,300	\$ 0	0.00%
General District Court	5,926	12,252	12,252	0	0.00%
Juv. & Domestic Rel. Court	9,553	17,250	17,250	0	0.00%
Clerk of the Circuit Court	627,132	667,062	663,212	-3,850	-0.58%
Law Library	11,820	7,200	7,200	0	0.00%
Detox Center	40,885	40,885	13,350	-27,535	-67.35%
Commonwealth's Attorney	1,142,777	1,163,091	1,157,305	-5,786	-0.50%
Victim Witness Program	119,648	125,226	124,269	- 957	-0.76%
JUDICIAL ADMINSTRATION	\$2,012,494	\$2,081,266	\$2,043,138	-\$38,128	-1.83%



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 2010 Actual	FY 2011 Approved Budget	FY 2011 Estimated Budget	FY 2012 Adopted Budget	Increase/Decrease FY 2011 App. To FY 2012	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	54,753	48,300	53,075	48,300	0	0.00%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	54,753	48,300	53,075	48,300	0	0.00%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	54,753	48,300	53,075	48,300	0	0.00%
TOTAL	54,753	48,300	53,075	48,300	0	0.00%
 Full-time Positions	 0	 0	 0	 0	 0	 0.00%

GENERAL DISTRICT COURT

2102

DESCRIPTION:

The Winchester-Frederick General District Court is in the Twenty-sixth Judicial District of Virginia. It has original jurisdiction over traffic infractions and misdemeanor cases for traffic and criminal divisions. This office holds preliminary hearings for felony cases and has jurisdiction over all civil cases where the amount of monies involved are \$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 2010 Actual	FY 2011 Approved Budget	FY 2011 Estimated Budget	FY 2012 Adopted Budget	Increase/Decrease	
					FY 2011 App. Amount	To FY 2012 %
Costs:						
Personnel	431	3,500	0	3,500	0	0.00%
Operating	2,961	4,252	3,566	4,252	0	0.00%
Capital/Leases	2,534	4,500	3,648	4,500	0	0.00%
TOTAL	5,926	12,252	7,214	12,252	0	0.00%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	5,926	12,252	7,214	12,252	0	0.00%
TOTAL	5,926	12,252	7,214	12,252	0	0.00%
Full-time Positions	0	0	0	0	0	0.00%

JUVENILE AND DOMESTICE 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.

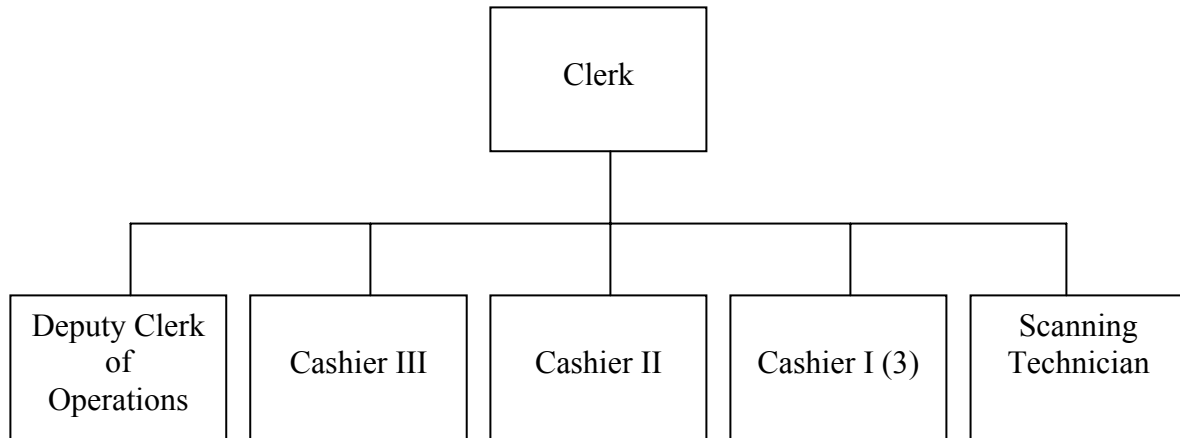
GOALS:

- 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 2009 Actual	FY 2010 Approved Budget	FY 2010 Estimated Budget	FY 2011 Adopted Budget	Increase/Decrease FY 2010 App. To FY 2011	
					Amount	%
Costs:						
Personnel	0	3,500	4,596	3,500	0	0.00%
Operating	4,928	8,250	3,684	8,250	0	0.00%
Capital/Leases	4,625	5,500	3,648	5,500	0	0.00%
TOTAL	9,553	17,250	11,928	17,250	0	0.00%
Revenue:						
Fees	2,717	1,000	3,864	1,000	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	6,836	16,250	8,064	16,250	0	0.00%
TOTAL	9,553	17,250	11,928	17,250	0	0.00%
Full-time Positions	0	0	0	0	0	0.00%

Clerk of the Circuit Court



CLERK OF THE CIRCUIT COURT

2106

DESCRIPTION:

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

GOALS:

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

BUDGET SUMMARY:

	FY 2010 Actual	FY 2011 Approved Budget	FY 2011 Estimated Budget	FY 2012 Adopted Budget	Increase/Decrease FY 2011 App. To FY 2012	
					Amount	%
Costs:						
Personnel	544,986	549,621	552,103	565,771	16,150	2.94%
Operating	72,438	107,441	63,147	87,441	-20,000	-18.61%
Capital/Leases	9,708	10,000	14,523	10,000	0	0.00%
TOTAL	627,132	667,062	629,773	663,212	-3,850	-0.58%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	396,392	429,087	377,196	429,087	0	0.00%
Local	230,740	237,975	252,577	234,125	-3,850	-1.62%
TOTAL	627,132	667,062	629,773	663,212	-3,850	-0.58%
Full-time Positions	8	8	8	8	0	0.00%

LAW LIBRARY

2108

DESCRIPTION:

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

GOALS:

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

BUDGET SUMMARY:

	FY 2010 Actual	FY 2011 Approved Budget	FY 2011 Estimated Budget	FY 2012 Adopted Budget	Increase/Decrease FY 2011 App. To FY 2012	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	11,820	7,200	7,200	7,200	0	0.00%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	11,820	7,200	7,200	7,200	0	0.00%
Revenue:						
Fees	11,820	7,200	7,200	7,200	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	0	0	0	0	0	0.00%
TOTAL	11,820	7,200	7,200	7,200	0	0.00%
Full-time Positions	0	0	0	0	0	0.00%

INEBRIATE CENTER – LOCAL CONTRIBUTION

2111

DESCRIPTION:

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

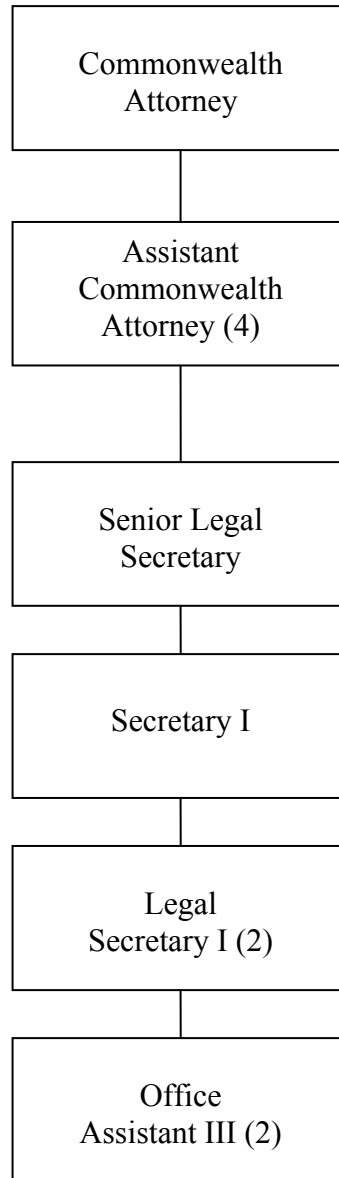
GOALS:

- Allocate Frederick County’s fair share of the Inebriate Center.

BUDGET SUMMARY:

	FY 2010 Actual	FY 2011 Approved Budget	FY 2011 Estimated Budget	FY 2012 Adopted Budget	Increase/Decrease FY 2011 App. To FY 2012	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	40,885	40,885	40,885	13,350	-27,535	-67.35%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	40,885	40,885	40,885	13,350	-27,535	-67.35%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	40,885	40,885	40,885	13,350	-27,535	-67.35%
TOTAL	40,885	40,885	40,885	13,350	-27,535	-67.35%
 Full-time Positions	 0	 0	 0	 0	 0	 0.00%

Commonwealth Attorney



COMMONWEALTH'S ATTORNEY

2201

DESCRIPTION:

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

GOALS:

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

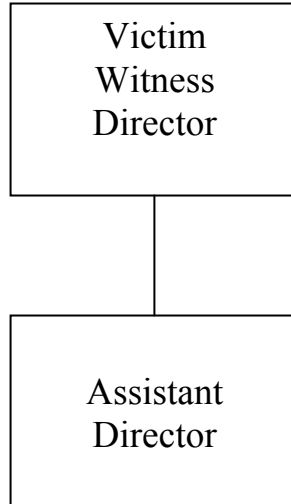
PERFORMANCE INDICATORS:

	FY 2010 Actual	FY 2011 Budget	FY 2012 Budget
Caseload Circuit Court	2,345	1,500	2,100
Caseload General District Court	17,778	19,300	18,000
Caseload Juvenile & Domestic Relations Court	1,971	2,200	2,100

BUDGET SUMMARY:

	FY 2010 Actual	FY 2011 Approved Budget	FY 2011 Estimated Budget	FY 2012 Adopted Budget	Increase/Decrease FY 2011 App. To FY 2012	
					Amount	%
Costs:						
Personnel	1,105,017	1,109,161	1,078,107	1,103,375	-5,786	-0.52%
Operating	32,567	50,150	39,750	50,150	0	0.00%
Capital/Leases	5,193	3,780	3,552	3,780	0	0.00%
TOTAL	1,142,777	1,163,091	1,121,409	1,157,305	-5,786	-0.50%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	408,561	416,914	395,076	416,914	0	0.00%
Local	734,216	746,177	726,333	740,391	-5,786	-0.78%
TOTAL	1,142,777	1,163,091	1,121,409	1,157,305	-5,786	-0.50%
Full-time Positions	12	12	12	12	0	0.00%

Victim/Witness Program



VICTIM WITNESS PROGRAM

2202

DESCRIPTION:

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

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 2010 Actual	FY 2011 Approved Budget	FY 2011 Estimated Budget	FY 2012 Adopted Budget	Increase/Decrease FY 2011 App. To FY 2012	
					Amount	%
Costs:						
Personnel	107,569	117,921	107,393	116,964	-957	-0.81%
Operating	12,079	7,305	4,416	7,305	0	0.00%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	119,648	125,226	111,809	124,269	-957	-0.76%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	114,853	114,853	100,628	114,853	0	0.00%
Local	4,795	10,373	11,181	9,416	-957	-9.23%
TOTAL	119,648	125,226	111,809	124,269	-957	-0.76%
Full-time Positions	2	2	2	2	0	0.00%

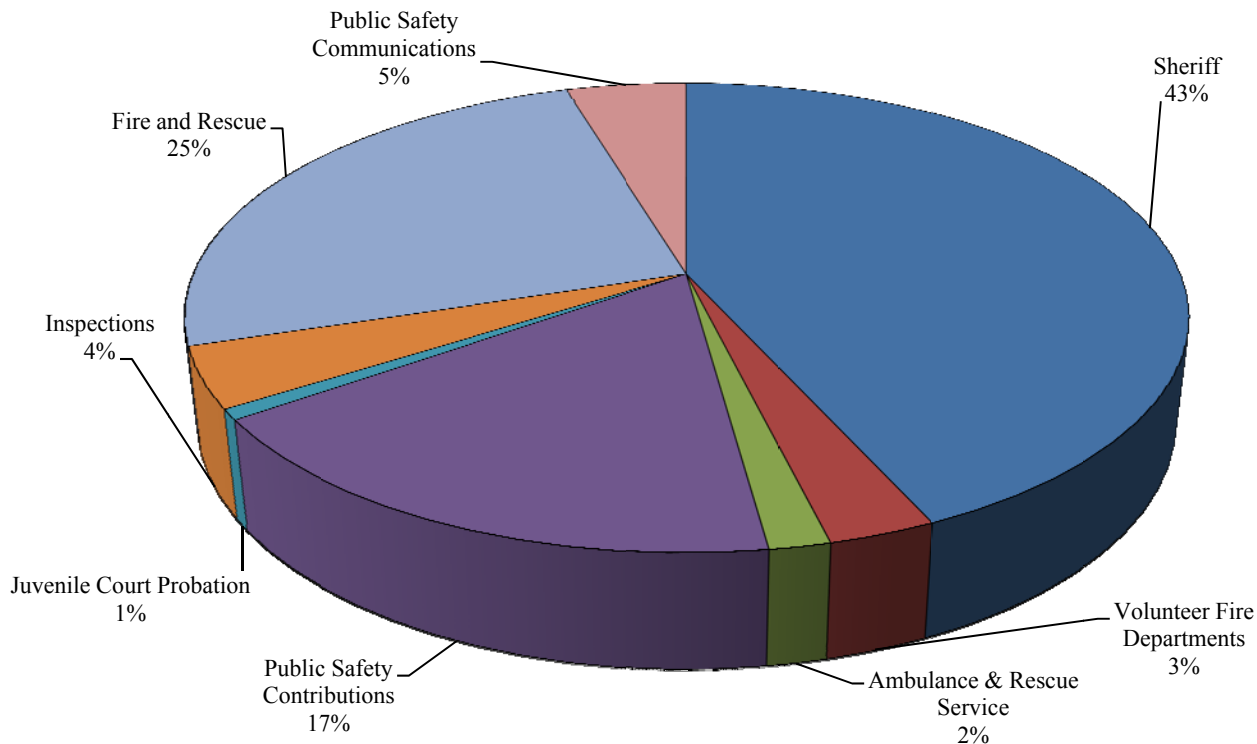
Public Safety



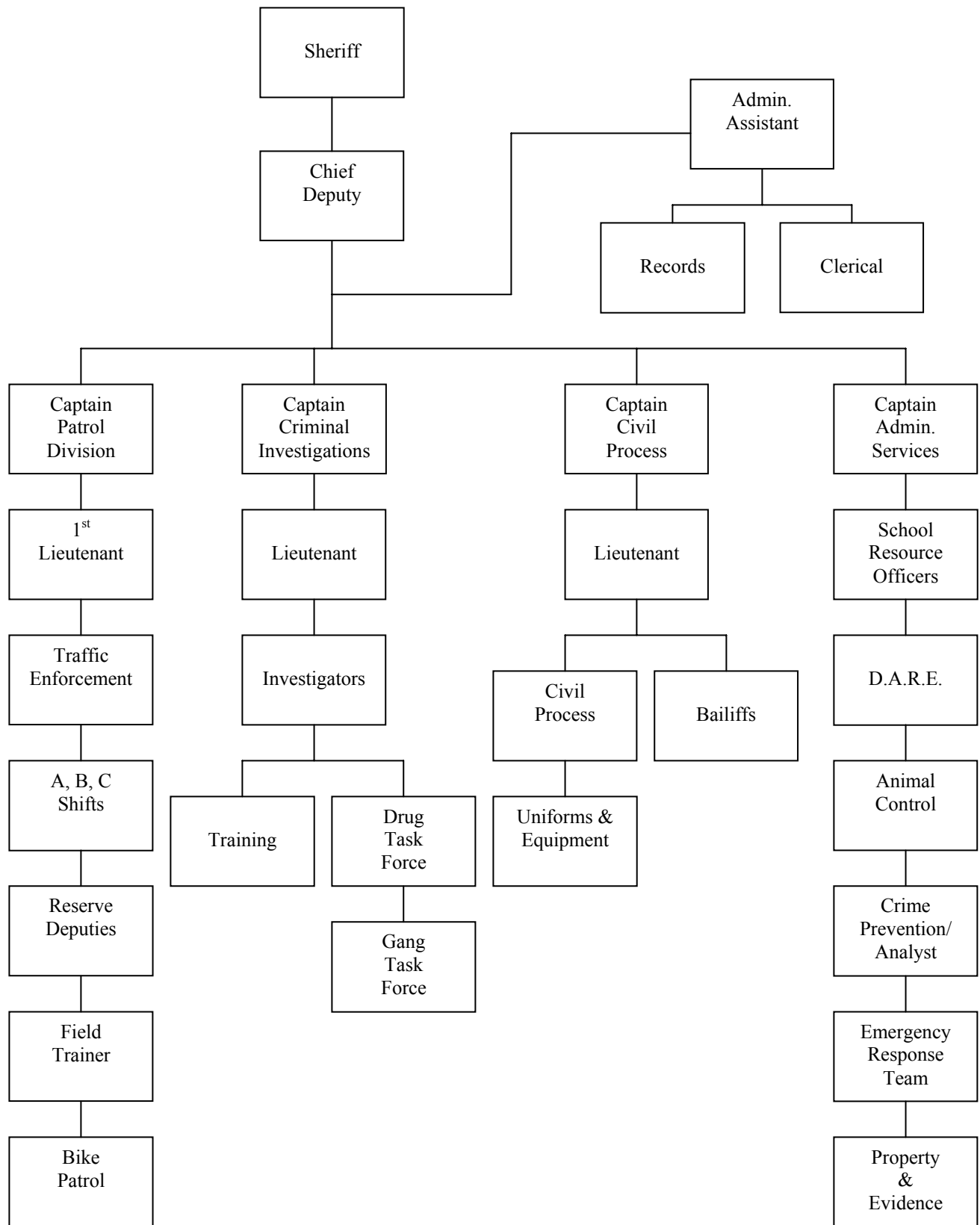
Frederick County Public Safety Center
Winchester, Virginia
Opened 2007

Public Safety

	2010 Actual	2011 Budget	2012 Adopted Budget	Increase (Decrease) FY 2011 to FY 2012	
				Amount	%
Sheriff	\$10,289,681	\$10,197,514	\$10,180,918	-\$16,596	-0.16%
Volunteer Fire Departments	797,225	688,928	688,928	0	0.00%
Ambulance & Rescue Service	395,581	391,219	391,219	0	0.00%
Public Safety Contributions	2,996,097	3,753,809	4,098,489	344,680	9.18%
Juvenile Court Probation	153,082	172,200	171,243	- 957	-0.56%
Inspections	1,086,296	1,024,688	980,051	-44,637	-4.36%
Fire and Rescue	6,000,762	6,044,676	5,940,110	-104,566	-1.73%
Public Safety Communications	1,195,061	1,103,472	1,097,219	-6,253	-0.57%
PUBLIC SAFETY	\$22,913,785	\$23,376,506	\$23,548,177	\$171,671	0.73%



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 2008 Actual	FY 2009 Actual	FY 2010 Actual
Law Enforcement Calls for Service	67,593	70,432	70,880
# of Warrants Served	4,806	6,471	6,599
# of Criminal Arrests	3,766	3,870	3,809
# of Citations Issued	7,883	8,257	6,205
# of Cases Reported	5,591	7,318	5,110
# of Civil Papers Served	20,962	21,992	20,026

BUDGET SUMMARY:

	FY 2010 Actual	FY 2011 Approved Budget	FY 2011 Estimated Budget	FY 2012 Adopted Budget	Increase/Decrease FY 2011 App. To FY 2012	
					Amount	%
Costs:						
Personnel	8,744,996	8,962,435	8,724,711	8,887,109	-75,326	-0.84%
Operating	1,500,854	1,214,769	1,681,259	1,214,769	0	0.00%
Capital/Leases	43,831	20,310	111,231	79,040	58,730	289.17%
TOTAL	10,289,681	10,197,514	10,517,201	10,180,918	-16,596	-0.16%
Revenue:						
Fees	417,399	578,660	445,584	578,660	0	0.00%
State/Federal	3,397,060	3,409,735	4,001,537	3,379,740	-29,995	-0.88%
Local	6,475,222	6,209,119	6,070,080	6,222,518	13,399	0.22%
TOTAL	10,289,681	10,197,514	10,517,201	10,180,918	-16,596	-0.16%
Full-time Positions	125.5	125.5	126.5	125.5	0	0.00%

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 2010 Actual	FY 2011 Approved Budget	FY 2011 Estimated Budget	FY 2012 Adopted Budget	Increase/Decrease FY 2011 App. To FY 2012	
					Amount	%
Costs:						
Personnel	29,769	27,564	32,151	27,564	0	0.00%
Operating	767,456	661,364	723,739	661,364	0	0.00%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	797,225	688,928	755,890	688,928	0	0.00%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	157,389	138,373	145,933	138,373	0	0.00%
Local	639,836	550,555	609,957	550,555	0	0.00%
TOTAL	797,225	688,928	755,890	688,928	0	0.00%
Full-time Positions	0	0	0	0	0	0.00%

AMBULANCE AND RESCUE SERVICE

3203

DESCRIPTION:

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

GOALS:

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

BUDGET SUMMARY:

	FY 2010 Actual	FY 2011 Approved Budget	FY 2011 Estimated Budget	FY 2012 Adopted Budget	Increase/Decrease FY 2011 App. To FY 2012	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	395,581	391,219	400,576	391,219	0	0.00%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	395,581	391,219	400,576	391,219	0	0.00%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	73,854	69,224	80,673	69,224	0	0.00%
Local	321,727	321,995	319,903	321,995	0	0.00%
TOTAL	395,581	391,219	400,576	391,219	0	0.00%
 Full-time Positions	 0	 0	 0	 0	 0	 0.00%

PUBLIC SAFETY CONTRIBUTIONS

3301

DESCRIPTION:

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

These 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 2010 Actual	FY 2011 Approved Budget	FY 2011 Estimated Budget	FY 2012 Adopted Budget	Increase/Decrease FY 2011 App. To FY 2012	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	2,996,557	3,753,809	3,753,809	4,098,789	344,980	9.19%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	2,996,557	3,753,809	3,753,809	4,098,789	344,980	9.19%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	2,996,557	3,753,809	3,753,809	4,098,789	344,980	9.19%
TOTAL	2,996,557	3,753,809	3,753,809	4,098,789	344,980	9.19%
 Full-time Positions	 0	 0	 0	 0	 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 26th 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.

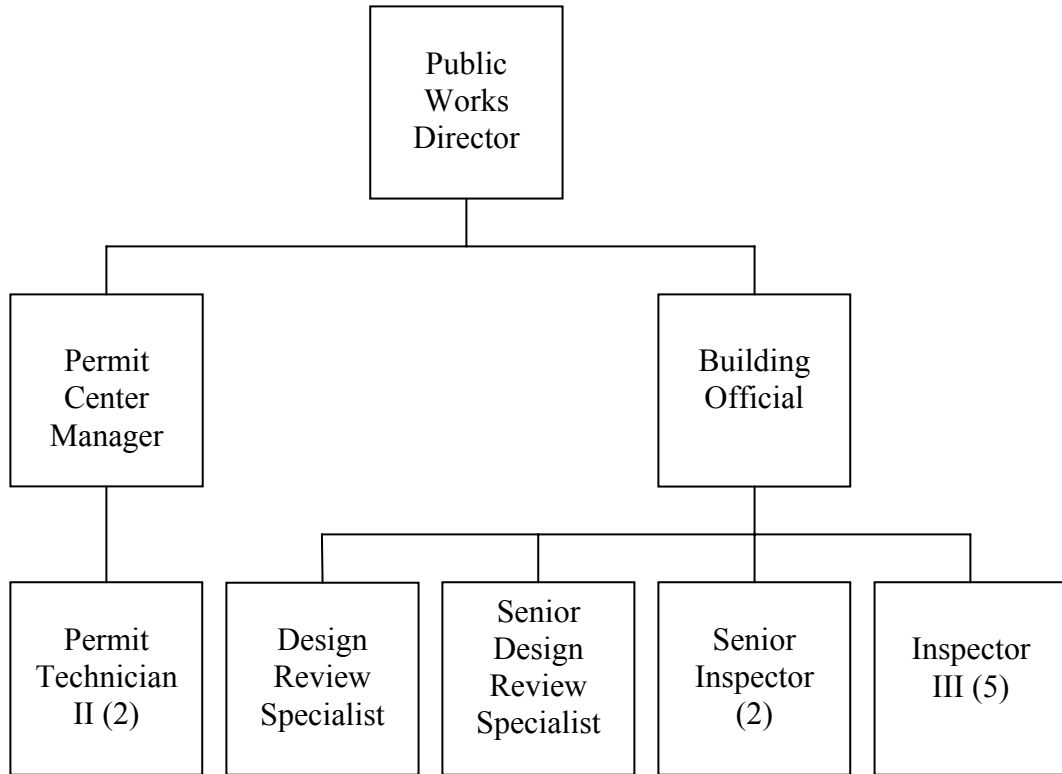
GOALS:

- 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 2010 Actual	FY 2011 Approved Budget	FY 2011 Estimated Budget	FY 2012 Adopted Budget	Increase/Decrease FY 2011 App. To FY 2012	
					Amount	%
Costs:						
Personnel	93,883	110,404	90,810	109,447	-957	-0.87%
Operating	59,199	61,796	65,387	61,796	0	0.00%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	153,082	172,200	156,197	171,243	-957	-0.56%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	153,082	167,598	156,197	167,598	0	0.00%
Local	0	4,602	0	3,645	-957	-20.80%
TOTAL	153,082	172,200	156,197	171,243	-957	-0.56%
Full-time Positions	2	2	2	2	0	0.00%

Inspections



INSPECTIONS

DESCRIPTION:

The primary function of the Inspections Department is to administer provisions of the State Building and Local Land Development Codes. The Building and Inspections Department currently provides inspections for residential, commercial and industrial in the fields of general building, plumbing, mechanical, and electrical and the enforcement of the provisions of the property maintenance code on existing structures. During FY 10/11, the Inspections Department will perform approximately 13,000 inspections and issue approximately 3,500 permits.

GOALS:

- Train and certify staff and inform the public on 2009 code changes including the major changes within the International Energy Code.
- Expand use of laserfische record retention capabilities for plan interaction with Fire Marshal’s Office.
- Expand on systems for wireless connection of handheld units and capabilities to download information from remote locations.
- Achieve AS400 system recognition of proffer payment with other Departments prior to issuing certificate of occupancy (Virginia law change on the time proffers can be collected).

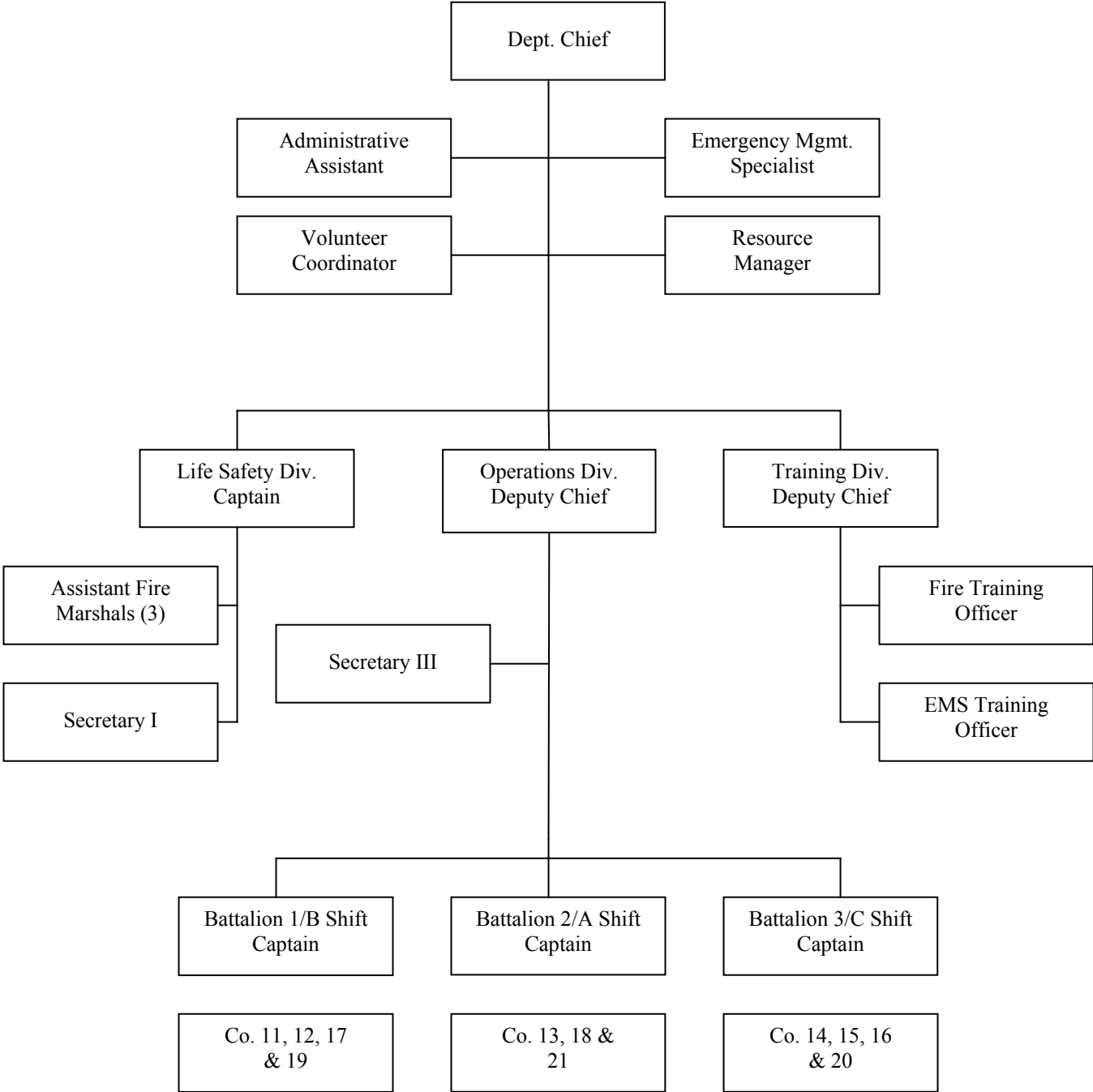
PERFORMANCE INDICATORS:

	FY 2010 Actual	FY 2011 Budget	FY 2012 Budget
# of Permits Issued	3,639	3,500	3,500
# of Inspections Performed	14,669	15,000	14,000

BUDGET SUMMARY:

	FY 2010 Actual	FY 2011 Approved Budget	FY 2011 Estimated Budget	FY 2012 Adopted Budget	Increase/Decrease FY 2011 App. To FY 2012	
				Amount		%
Costs:						
Personnel	1,023,000	946,722	905,217	902,085	-44,637	-4.71%
Operating	63,296	77,966	37,636	77,966	0	0.00%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	1,086,296	1,024,688	942,853	980,051	-44,637	-4.36%
Revenue:						
Fees	604,015	725,000	612,696	725,000	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	482,281	299,688	330,157	255,051	-44,637	-14.89%
TOTAL	1,086,296	1,024,688	942,853	980,051	-44,637	-4.36%
Full-time Positions	18	14	13	13	-1	-7.14%

Fire and Rescue



FIRE AND RESCUE

3505

DESCRIPTION:

The Fire and Rescue Department consists of eleven volunteer fire and rescue companies operated by approximately 500 operational volunteer personnel, supported by 75 uniform career staff and five office staff. The agency coordinates with our volunteer companies to deliver firefighting and emergency medical services within Frederick County. Nine companies provide advanced life support emergency medical service at the 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.

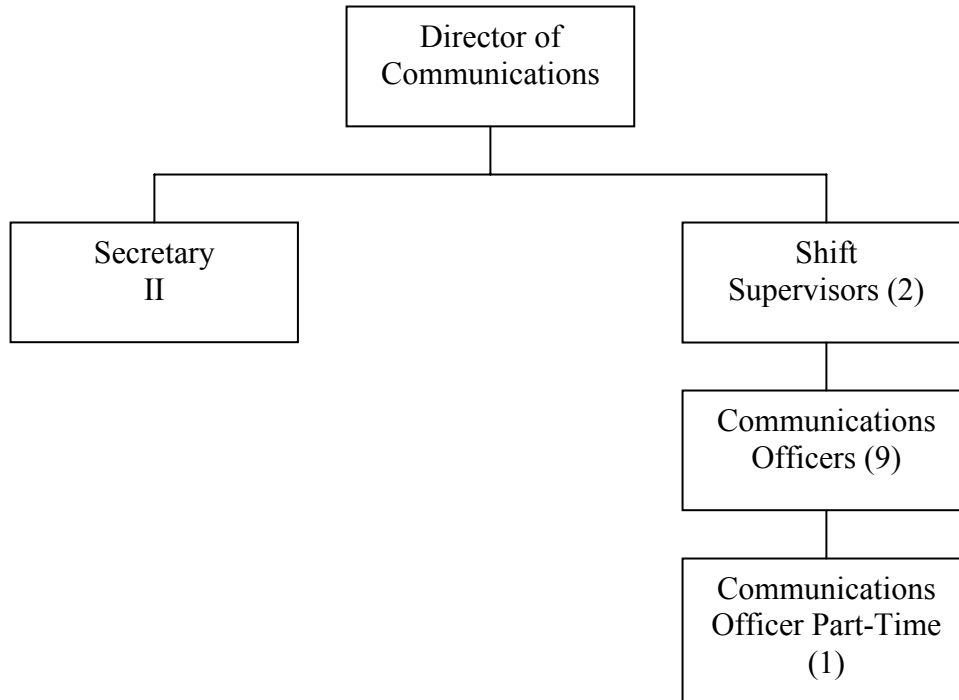
PERFORMANCE INDICATORS:

	FY 2010 Actual	FY 2011 Budget	FY 2012 Budget
Minorities/women hired	0	0	1
Fire related deaths – civilian	1	0	3
Fire related deaths – fire service	0	0	0
Percent fire protection plans processed in three days or less	4%	40%	0%

BUDGET SUMMARY:

	FY 2010 Actual	FY 2011 Approved Budget	FY 2011 Estimated Budget	FY 2012 Adopted Budget	Increase/Decrease	
					FY 2011 App. To FY 2012 Amount	%
Costs:						
Personnel	5,489,390	5,586,319	5,501,448	5,481,753	-104,566	-1.87%
Operating	472,028	447,479	309,646	447,479	0	0.00%
Capital/Leases	39,344	10,878	9,385	10,878	0	0.00%
TOTAL	6,000,762	6,044,676	5,820,479	5,940,110	-104,566	-1.73%
Revenue:						
Fees	30,742	12,900	29,567	12,900	0	0.00%
State/Federal	28,707	0	2,999	0	0	0.00%
Local	5,941,313	6,031,776	5,787,913	5,927,210	-104,566	-1.73%
TOTAL	6,000,762	6,044,676	5,820,479	5,940,110	-104,566	-1.73%
Full-time Positions	77.5	77.5	77.5	77.5	0	0.00%

Public Safety Communications



PUBLIC SAFETY COMMUNICATIONS

3506

DESCRIPTION:

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

GOALS:

- Maintain a high degree of reliability within the communications network to enhance safety of field personnel and to deliver the most effective service possible to the citizens of Frederick County.
- Continue to maintain the joint Pictometry project with Warren County and the City of Winchester.
- Update the Sheriff's Office radio system.
- Continue to evaluate the Citizens Alert system using feedback from all Frederick County users.
- Continue to work with Fire and Rescue and Sheriff's Office to become compliant for the FCC 2013 narrow-band mandate.

PERFORMANCE INDICATORS:

	FY 2010 Actual	FY 2011 Budget	FY 2012 Budget
Total calls for service – Fire and EMS	9,339	11,636	9,806
Total calls for service – Sheriff	87,513	92,968	91,889

BUDGET SUMMARY:

	FY 2010 Actual	FY 2011 Approved Budget	FY 2011 Estimated Budget	FY 2012 Adopted Budget	Increase/Decrease FY 2011 App. To FY 2012	
					Amount	%
Costs:						
Personnel	703,488	779,852	695,915	773,599	-6,253	-0.80%
Operating	427,878	304,624	180,770	304,624	0	0.00%
Capital/Leases	63,695	18,996	9,960	18,996	0	0.00%
TOTAL	1,195,061	1,103,472	886,645	1,097,219	-6,253	-0.57%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	330,634	0	68,238	60,000	60,000	100.00%
Local	864,427	1,103,472	818,407	1,037,219	-66,253	-6.00%
TOTAL	1,195,061	1,103,472	886,645	1,097,219	-6,253	-0.57%
Full-time Positions	13	13	13	13	0	0.00%

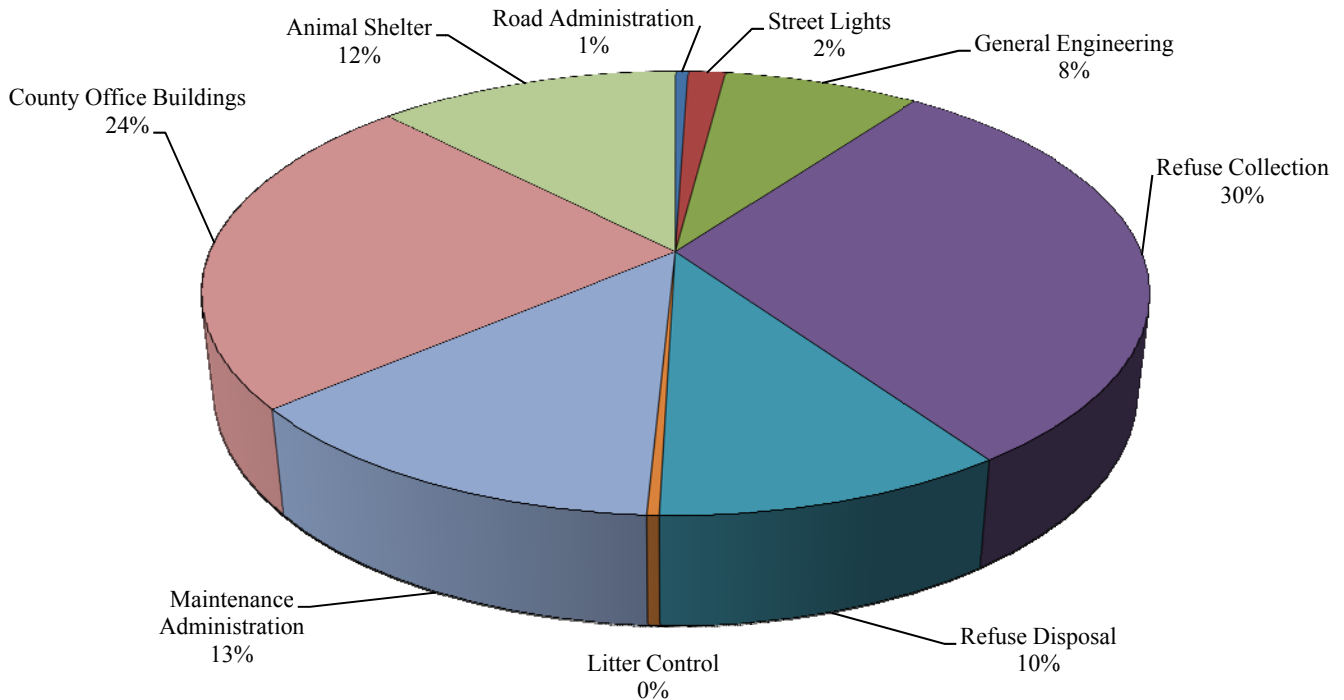
Public Works



Frederick County Animal Shelter
Winchester, Virginia
Opened 2006

Public Works

	2010 Actual	2011 Budget	2012 Adopted Budget	Increase (Decrease) FY 2011 to FY 2012	
				Amount	%
Road Administration	\$19,999	\$20,475	\$20,475	\$ 0.00	0.00%
Street Lights	52,719	31,270	60,837	29,567	94.55%
General Engineering	414,778	411,792	317,681	-94,111	-22.85%
Refuse Collection	1,157,532	1,211,959	1,211,002	- 957	-0.08%
Refuse Disposal	340,406	401,096	401,096	0	0.00%
Litter Control	4,750	13,932	13,932	0	0.00%
Maintenance Administration	484,112	522,239	517,922	-4,317	-0.83%
County Office Buildings	862,841	952,198	952,198	0	0.00%
Animal Shelter	431,562	504,112	491,750	-12,362	-2.45%
PUBLIC WORKS	\$3,768,699	\$4,069,073	\$3,986,893	-\$82,180	-2.02%



ROAD ADMINISTRATION

4102

DESCRIPTION:

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

GOALS:

- Maintain current street signage in Frederick County.

PERFORMANCE INDICATORS:

	FY 2010 Actual	FY 2011 Budget	FY 2012 Budget
# of street sign units to maintain	3,200	3,200	3,200
# of street sign units reported (including new installations county's & developers, repairs and/or replacements)	116	150-160	116
# of street sign units installed	102	163	102

BUDGET SUMMARY:

	FY 2010 Actual	FY 2011 Approved Budget	FY 2011 Estimated Budget	FY 2012 Adopted Budget	Increase/Decrease FY 2011 App. To FY 2012	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	19,999	20,475	20,556	20,475	0	0.00%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	19,999	20,475	20,556	20,475	0	0.00%
Revenue:						
Fees	1,639	2,500	1,166	2,500	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	18,360	17,975	19,390	17,975	0	0.00%
TOTAL	19,999	20,475	20,556	20,475	0	0.00%
Full-time Positions	0	0	0	0	0	0.00%

STREET LIGHTS

4104

DESCRIPTION:

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

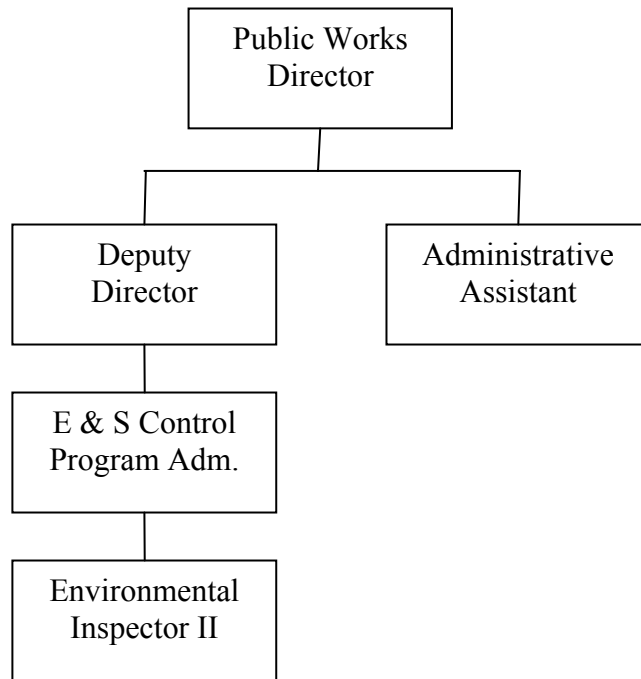
GOALS:

- Provide street lighting to the contracted neighborhoods.

BUDGET SUMMARY:

	FY 2010 Actual	FY 2011 Approved Budget	FY 2011 Estimated Budget	FY 2012 Adopted Budget	Increase/Decrease FY 2011 App. To FY 2012	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	52,719	31,270	40,877	60,837	29,567	94.55%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	52,719	31,270	40,877	60,837	29,567	94.55%
Revenue:						
Fees	52,719	31,270	40,877	60,837	29,567	94.55%
State/Federal	0	0	0	0	0	0.00%
Local	0	0	0	0	0	0.00%
TOTAL	52,719	31,270	40,877	60,837	29,567	94.55%
Full-time Positions	0	0	0	0	0	0.00%

General Engineering



GENERAL ENGINEERING

4201

DESCRIPTION:

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

GOALS:

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

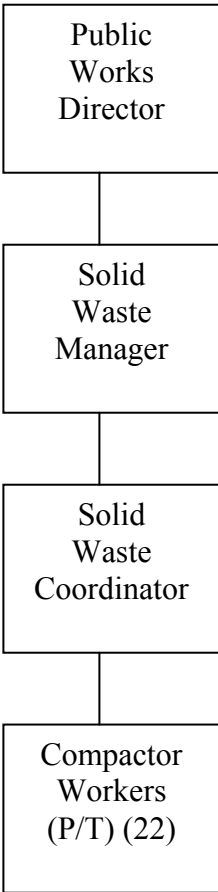
DEPARTMENTAL ACCOMPLISHMENTS:

- During FY 2010 performed 44 first submittal and 14 second submittal reviews to site, subdivision and stormwater plans, rezoning requests and land disturbance permit applications. To date, 44 first submittal and 16 second submittal reviews have been performed during FY 2011.
- During FY 2010 issued 259 land disturbance permits for commercial/industrial projects, subdivisions, single family and multi-family dwellings. To date, 194 land disturbance permits have been issued during FY 2011.
- During FY 2010 performed 230 final grading inspections for single family/multi-family dwellings. To date, 142 inspections have been performed during FY 2011.
- Maintained “consistent” rating from Virginia Department of Conservation and Recreation for erosion/sediment control program.
- During FY 2010 assisted the Inspections Department by reviewing over 250 residential permit applications to determine if detailed site plan was necessary. To date, reviewed over 103 residential permit applications during FY 2011.
- Oversaw numerous designs, construction of gas-to-energy plant and construction of partial closure of Permit #529 at landfill.
- Performed project management of NW Works Building renovation.

BUDGET SUMMARY:

	FY 2010 Actual	FY 2011 Approved Budget	FY 2011 Estimated Budget	FY 2012 Adopted Budget	Increase/Decrease FY 2011 App. To FY 2012	
					Amount	%
Costs:						
Personnel	387,820	379,172	290,247	285,061	-94,111	-24.82%
Operating	26,958	32,620	16,908	32,620	0	0.00%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	414,778	411,792	307,155	317,681	-94,111	-22.85%
Revenue:						
Fees	71,461	110,500	85,800	110,500	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	343,317	301,292	221,355	207,181	-94,111	-31.24%
TOTAL	414,778	411,792	307,155	317,681	-94,111	-22.85%
Full-time Positions	6	5	4	4	-1	-20.00%

Refuse Collection



REFUSE COLLECTION

4203

DESCRIPTION:

Refuse Collection is a contractual service provided to the county by an approved hauler through a two-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 and maximize compaction densities from compactor sites to reduce collections costs.
- Maintain coverage at all sites to discourage illegal dumping and misuse.
- Provide for greater flexibility and expansion of recycling program.
- 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 20,239 tons of refuse during FY 2011 (as of April 2011).
- Recycled 3,961 tons of household material during FY 2011 (as of April 2011).
- Received approximately \$50,000 from the sale of recyclables, also a new record.
- Reported a 2010 recycling rate of 48.6% to Virginia Dept. of Environmental Quality, an increase of nine percent over the 2009 figure. The state mandated rate is 25%.
- Secured \$22,905 grant from Virginia Dept. of Mines, Minerals and Energy to fund recycling/litter assemblies for area elementary schools and expand community outreach.
- Expanded recycling program to include textiles.
- Took environmental message to 4,599 students and 38,174 teachers and adults through in-class presentations, landfill tours, speaking engagements and various community outreach opportunities.

BUDGET SUMMARY:

	FY 2010 Actual	FY 2011 Approved Budget	FY 2011 Estimated Budget	FY 2012 Adopted Budget	Increase/Decrease FY 2011 App. To FY 2012	
					Amount	%
Costs:						
Personnel	502,733	525,412	506,483	524,455	-957	-0.18%
Operating	648,445	676,305	517,910	676,305	0	0.00%
Capital/Leases	6,354	10,242	6,370	10,242	0	0.00%
TOTAL	1,157,532	1,211,959	1,030,763	1,211,002	-957	-0.08%
Revenue:						
Fees	626,132	669,766	671,861	669,766	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	531,400	542,193	358,902	541,236	-957	-0.18%
TOTAL	1,157,532	1,211,959	1,030,763	1,211,002	-957	-0.08%
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.
- Plan for relocation of citizen's convenience site in the Albin community.
- Convert Gore dumpster site to a compactor facility.

BUDGET SUMMARY:

	FY 2010 Actual	FY 2011 Approved Budget	FY 2011 Estimated Budget	FY 2012 Adopted Budget	Increase/Decrease FY 2011 App. To FY 2012	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	340,406	401,096	355,969	401,096	0	0.00%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	340,406	401,096	355,969	401,096	0	0.00%
Revenue:						
Fees	66,889	83,484	70,104	83,484	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	273,517	317,612	285,865	317,612	0	0.00%
TOTAL	340,406	401,096	355,969	401,096	0	0.00%
Full-time Positions	0	0	0	0	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.

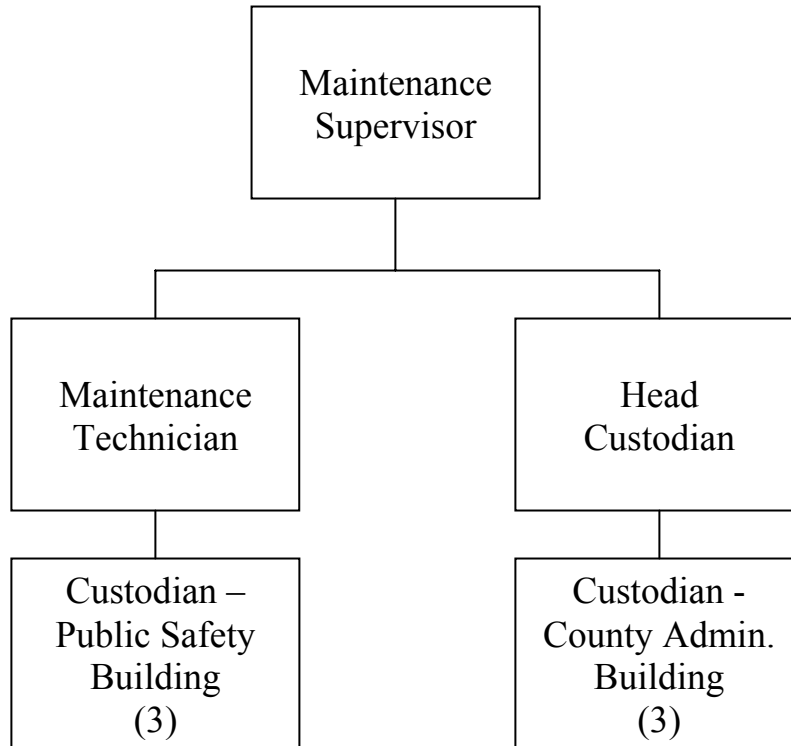
GOALS:

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

BUDGET SUMMARY:

	FY 2010 Actual	FY 2011 Approved Budget	FY 2011 Estimated Budget	FY 2012 Adopted Budget	Increase/Decrease FY 2011 App. To FY 2012	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	4,750	13,932	3,857	13,932	0	0.00%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	4,750	13,932	3,857	13,932	0	0.00%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	4,750	13,932	3,857	13,932	0	0.00%
Local	0	0	0	0	0	0.00%
TOTAL	4,750	13,932	3,857	13,932	0	0.00%
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 2010 Actual	FY 2011 Budget	FY 2012 Budget
Work Orders Processed – In-House	853	640	860
Work Orders Processed – School Maintenance	22	20	15

BUDGET SUMMARY:

	FY 2010 Actual	FY 2011 Approved Budget	FY 2011 Estimated Budget	FY 2012 Adopted Budget	Increase/Decrease FY 2011 App. To FY 2012	
					Amount	%
Costs:						
Personnel	475,051	507,489	464,512	503,172	-4,317	-0.85%
Operating	9,061	14,750	7,952	14,750	0	0.00%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	484,112	522,239	472,464	517,922	-4,317	-0.83%
Revenue:						
Fees	7,980	7,980	7,404	7,980	0	0.00%
State/Federal	301,554	194,755	252,924	194,755	0	0.00%
Local	174,578	319,504	212,136	315,187	-4,317	-1.35%
TOTAL	484,112	522,239	472,464	517,922	-4,317	-0.83%
Full-time Positions	10	9	9	9	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.

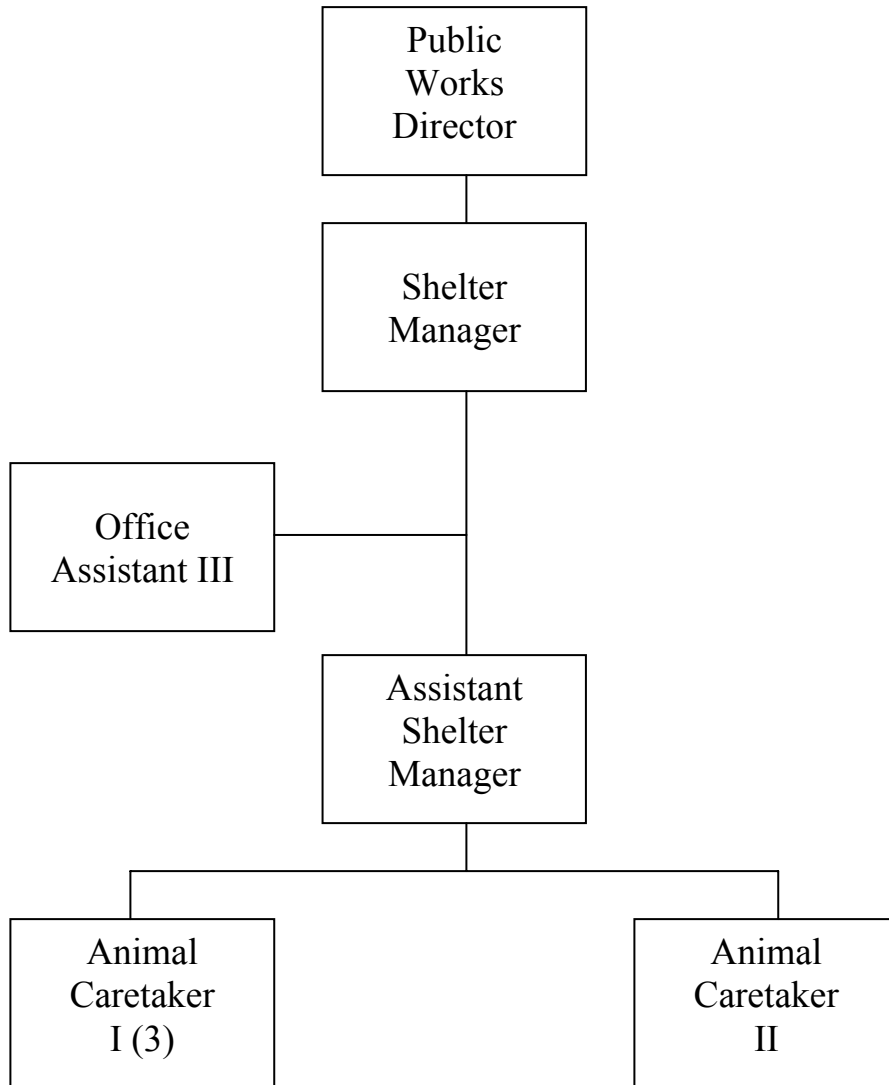
GOALS:

- 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 2010 Actual	FY 2011 Approved Budget	FY 2011 Estimated Budget	FY 2012 Adopted Budget	Increase/Decrease FY 2011 App. To FY 2012	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	862,841	952,198	940,826	952,198	-21,000	-2.16%
Capital/Leases	0	0	95,000	0	0	0.00%
TOTAL	862,841	952,198	1,035,826	952,198	-21,000	-2.16%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	862,841	952,198	1,035,826	952,198	-21,000	-2.16%
TOTAL	862,841	952,198	1,035,826	952,198	-21,000	-2.16%
Full-time Positions	0	0	0	0	0	0.00%

Animal Shelter



ANIMAL SHELTER

4305

DESCRIPTION:

The operation of the Frederick County Animal Care Facility is supervised by a Shelter Manager. The shelter handles about 1,255 dogs per year and 2,382 cats per year. The shelter is cleaned and disinfected daily and is open six days a week. All stray animals are held a minimum of seven or twelve days as set forth by state law. If the animals are neither adopted or reclaimed, they are disposed of by euthanasia.

GOALS:

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

DEPARTMENTAL ACCOMPLISHMENTS:

- 979 dogs were adopted and were reclaimed yielding a 78% overall adoption and reclamation rate.
- 435 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.
- The shelter was awarded a grant from the Elizabeth Clarke Foundation in the amount of \$5,000 in FY 2011.
- In cooperation with the Northwestern Regional Adult Detention Center inmate volunteers worked approximately 9,000 hours in FY 2011.
- Social media projects for FY 2011 include new twitter and Facebook accounts.

BUDGET SUMMARY:

	FY 2010 Actual	FY 2011 Approved Budget	FY 2011 Estimated Budget	FY 2012 Adopted Budget	Increase/Decrease FY 2011 App. To FY 2012	
					Amount	%
Costs:						
Personnel	325,830	358,357	336,701	345,995	-12,362	-3.45%
Operating	105,732	145,755	87,914	145,755	0	0.00%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	431,562	504,112	424,615	491,750	-12,362	-2.45%
Revenue:						
Fees	139,022	67,400	92,576	67,400	0	0.00%
State/Federal	1,487	1,500	2,304	1,500	0	0.00%
Local	291,053	435,212	329,735	422,850	-12,362	-2.84%
TOTAL	431,562	504,112	424,615	491,750	-12,362	-2.45%
 Full-time Positions	 7	 7	 7	 7	 0	 0.00%

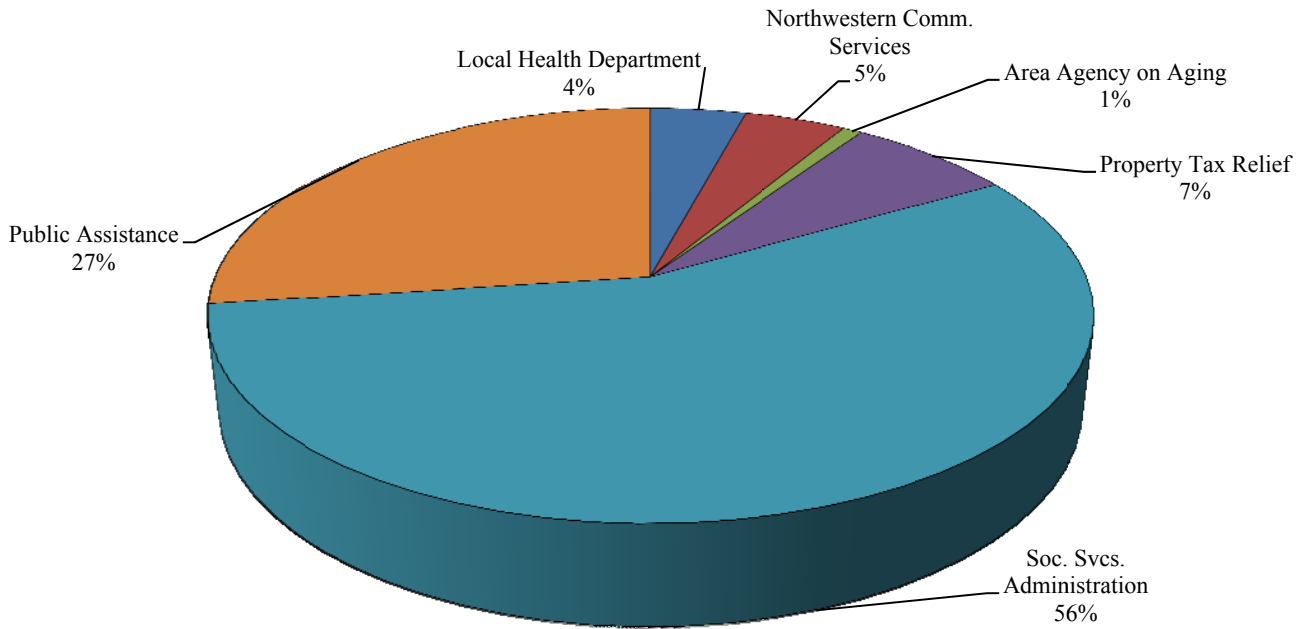
Health & Welfare



Winchester Medical Center
Winchester, Virginia
Established 1903

Health and Welfare

	2010 Actual	2011 Budget	2012 Adopted Budget	Increase (Decrease) FY 2011 to FY 2012	
				Amount	%
Local Health Department	\$295,338	\$301,959	\$301,959	\$ 0	0.00%
Northwestern Comm. Services	353,625	318,263	318,263	0	0.00%
Area Agency on Aging	67,700	60,930	60,930	0	0.00%
Property Tax Relief	430,341	520,000	520,000	0	0.00%
Social Services. Administration	3,301,689	4,067,557	4,067,557	0	0.00%
Public Assistance	1,621,850	1,959,976	1,959,976	0	0.00%
HEALTH AND WELFARE	\$6,070,543	\$7,228,685	\$7,228,685	\$ 0	0.00%



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 2010 Actual	FY 2011 Approved Budget	FY 2011 Estimated Budget	FY 2012 Adopted Budget	Increase/Decrease	
					FY 2011 App. To FY 2012 Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	295,338	301,959	301,959	301,959	0	0.00%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	295,338	301,959	301,959	301,959	0	0.00%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	295,338	301,959	301,959	301,959	0	0.00%
TOTAL	295,338	301,959	301,959	301,959	0	0.00%
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 2010 Actual	FY 2011 Approved Budget	FY 2011 Estimated Budget	FY 2012 Adopted Budget	Increase/Decrease FY 2011 App. To FY 2012	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	353,625	318,263	318,263	318,263	0	0.00%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	353,625	318,263	318,263	318,263	0	0.00%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	353,625	318,263	318,263	318,263	0	0.00%
TOTAL	353,625	318,263	318,263	318,263	0	0.00%
 Full-time Positions	 0	 0	 0	 0	 0	 0.00%

AREA AGENCY ON AGING

5305

DESCRIPTION:

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

GOALS:

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

BUDGET SUMMARY:

	FY 2010 Actual	FY 2011 Approved Budget	FY 2011 Estimated Budget	FY 2012 Adopted Budget	Increase/Decrease FY 2011 App. To FY 2012	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	67,700	60,930	60,930	60,930	0	0.00%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	67,700	60,930	60,930	60,930	0	0.00%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	67,700	60,930	60,930	60,930	0	0.00%
TOTAL	67,700	60,930	60,930	60,930	0	0.00%
Full-time Positions	0	0	0	0	0	0.00%

PROPERTY TAX RELIEF FOR ELDERLY/HANDICAPPED

5306

DESCRIPTION:

This activity represents revenue foregone as a result of the property tax relief for the elderly and the handicapped and as of 2011 will include relief for 100% totally disabled veterans, whose disability is fully service connected.

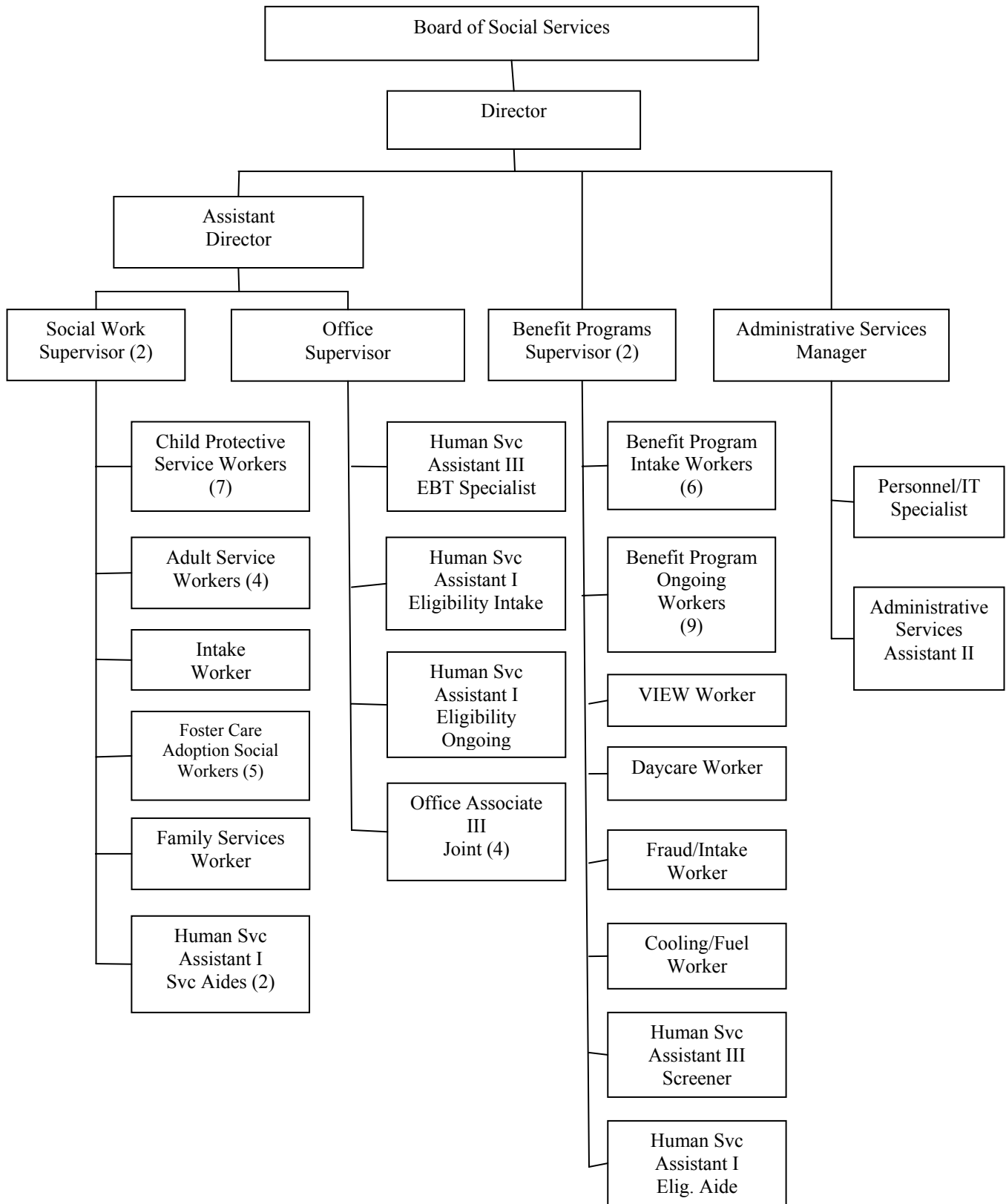
GOALS:

- Provide adequate assistance with property taxes to elderly and handicapped citizens of Frederick County and implement new 2011 legislation for disabled veterans that qualify.

BUDGET SUMMARY:

	FY 2010 Actual	FY 2011 Approved Budget	FY 2011 Estimated Budget	FY 2012 Adopted Budget	Increase/Decrease FY 2011 App. To FY 2012	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	430,341	520,000	520,000	520,000	0	0.00%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	430,341	520,000	520,000	520,000	0	0.00%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	430,341	520,000	520,000	520,000	0	0.00%
TOTAL	430,341	520,000	520,000	520,000	0	0.00%
Full-time Positions	0	0	0	0	0	0.00%

Social Services Department



SOCIAL SERVICES ADMINISTRATION

5316

DESCRIPTION:

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

GOALS:

- Agency Management will monitor for potential reductions in state and federal funds and wherever possible, respond proactively to minimize impact on local funds. The loss of General Relief funds for emergency needs of clients beginning June 1, 2011 will create additional burden on local resources. The agency will continue to partner with the non-profit agencies and the Faith Community to address these needs.
- Management will continue to assess Information System needs and risk management issues.
- The agency will continue to explore ways to educate the community regarding the services provided and will continue to advocate for the needs of low income families and the elderly/disabled residents of the area.
- Will continue to work with the medical community to address the needs of substance-exposed infants and their families.
- Continue to work with the Juvenile Court staff, schools, Comprehensive Services Act staff and others to reduce the number of youth in out-of-home placements as a result of truancy or other delinquent behaviors. The agency will explore ways to further engage parents and youth in collaborative partnerships to enhance service planning and desirable outcomes.

DEPARTMENTAL ACCOMPLISHMENTS:

- Caseloads in both the eligibility and service units, and customer requests for benefits and services, continue at record levels due to the economic downturn. Loss of employment, increased housing costs, increased cost of day care, in addition to the increased population have had an impact. From June 2007 through January 2011, Frederick County experienced a higher increase in caseloads for Medicaid, Food Stamps (Supplemental Nutrition Assistance Program) and Temporary Assistance for Needy Families (TANF) than any other jurisdiction in Virginia. Frederick County's caseload increase for Medicaid during this period was 47% (State average-22%). The increase in the SNAP caseload was 148% (State average increase-72%). Frederick County's increase in the TANF caseload was 98% (State average-22%). Of the 122 jurisdictions in Virginia, only one tied Frederick's overall caseload increase of 75%. The statewide average increase was 37%.
- Agency staff worked with Northern Shenandoah Valley Regional Commission (NSVRC) to assist NSVRC in accepting applications for homeless prevention services after NSVRC lost several partners in the grants management process.

BUDGET SUMMARY:

	FY 2010 Actual	FY 2011 Approved Budget	FY 2011 Estimated Budget	FY 2012 Adopted Budget	Increase/Decrease FY 2011 App. To FY 2012	
					Amount	%
Costs:						
Personnel	3,301,689	3,602,492	3,149,576	3,602,492	0	0.00%
Operating	220,117	235,015	251,178	235,015	0	0.00%
Capital/Leases	309,422	230,050	287,032	230,050	0	0.00%
TOTAL	3,831,228	4,067,557	3,687,786	4,067,557	0	0.00%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	2,066,958	2,043,503	1,909,778	2,043,503	0	0.00%
Local	1,764,270	2,024,054	1,778,007	2,024,054	0	0.00%
TOTAL	3,831,228	4,067,557	3,687,785	4,067,557	0	0.00%
Full-time Positions	57	57	57	57	0	0.00%

PUBLIC ASSISTANCE

5317

DESCRIPTION:

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

GOALS:

Benefit Programs:

- Strive to achieve error free and timely processing for all cases.
- Continue to look for ways to streamline work and find efficiencies so the staff can continue to manage the increased caseload while maintaining timeliness and accuracy.

Service Programs:

- The Adult Services Unit will continue to explore needed resources and financial assistance for the elderly and disabled.
- Child Protective Services and Foster Care will continue to implement the Family Engagement/Family Team Meeting and Crisis Team meeting process. Child Protective Services and Foster Care will also continue to incorporate Safe Measures Data in child safety decision making.
- By July 1, 2011, Child Protective Services will have all workers trained in Structured Decision Making (SDM).

DEPARTMENTAL ACCOMPLISHMENTS:

- A total of 573 Child Protective Services cases were investigated or assessed and 204 Adult Protective Services investigations were conducted during FY 2010.
- An average of 34 children each month were in Foster Care during FY 2010. One child was adopted within that fiscal year.
- New benefits program applications filed totaled 7,613 for FY 2010.
- From July 2009 to February 2011, the Food Stamp (SNAP) caseload increased from 2,214 to 2,905 (31% increase); the Medicaid caseload increased from 4,559 to 5,283 (16% increase); TANF caseload increased from 178 to 204 (15% increase).

BUDGET SUMMARY:

	FY 2010 Actual	FY 2011 Approved Budget	FY 2011 Estimated Budget	FY 2012 Adopted Budget	Increase/Decrease FY 2011 App. To FY 2012	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	1,621,851	1,959,976	1,689,575	1,959,976	0	0.00%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	1,621,851	1,959,976	1,689,575	1,959,976	0	0.00%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	1,507,697	1,818,883	1,581,906	1,818,883	0	0.00%
Local	114,154	141,093	107,669	141,093	0	0.00%
TOTAL	1,621,851	1,959,976	1,689,575	1,959,976	0	0.00%
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 2010 Actual	FY 2011 Approved Budget	FY 2011 Estimated Budget	FY 2012 Adopted Budget	Increase/Decrease FY 2011 App. To FY 2012	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	73,847	62,770	62,770	56,493	-6,277	-10.00%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	73,847	62,770	62,770	56,493	-6,277	-10.00%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	73,847	62,770	62,770	56,493	-6,277	-10.00%
TOTAL	73,847	62,770	62,770	56,493	-6,277	-10.00%
Full-time Positions	0	0	0	0	0	0.00%

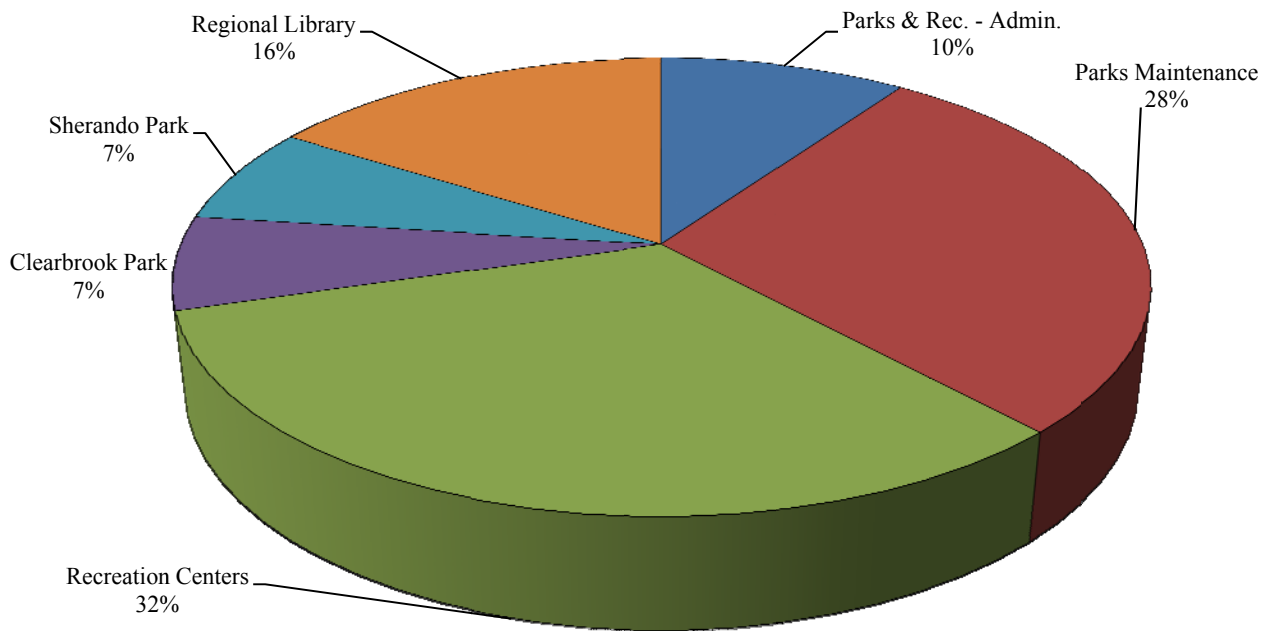
Parks, Recreation & Cultural



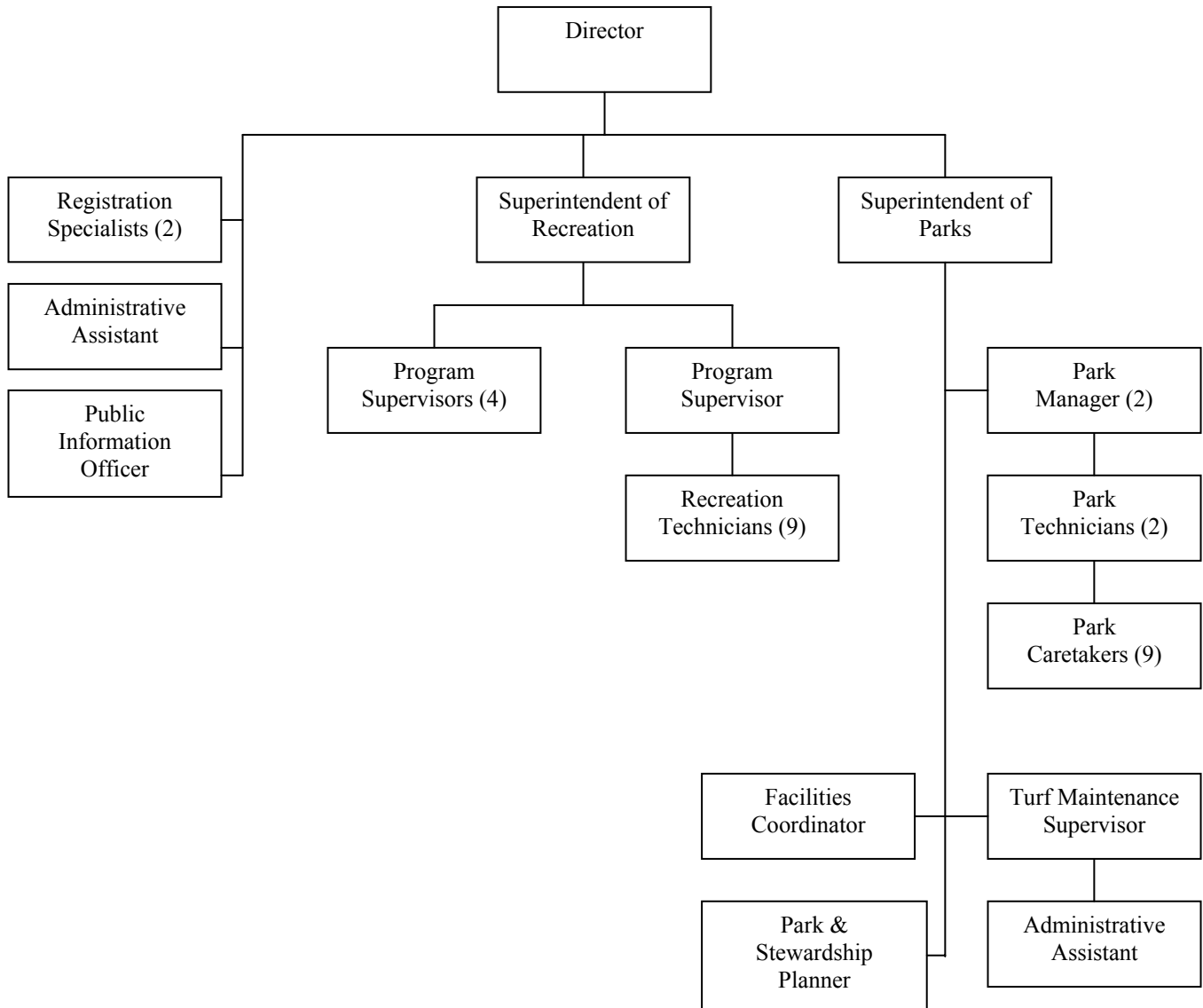
Clearbrook Park
Clearbrook, Virginia

Parks, Recreation & Cultural

	2010 Actual	2011 Budget	2012 Adopted Budget	Increase (Decrease) FY 2011 to FY 2012	
				Amount	%
Parks & Rec. – Admin.	\$460,797	\$486,069	\$483,310	-\$2,759	-0.57%
Parks Maintenance	861,395	900,953	1,413,840	512,887	56.93%
Recreation Centers	1,976,038	2,137,599	1,602,512	-535,087	-25.03%
Clearbrook Park	311,990	327,227	328,657	1,430	0.44%
Sherando Park	340,509	340,819	343,319	2,500	0.73%
Regional Library	890,396	801,356	801,356	0	0.00%
PARKS, RECREATION & CULTURAL	\$4,841,125	\$4,994,023	\$4,972,994	-\$21,029	-0.42%



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:

- Develop a 5-10 Strategic Plan for the Parks and Recreation Department.

PERFORMANCE INDICATORS:

	FY 2010 Actual	FY 2011 Budget	FY 2012 Budget
# of Calendar of Events Issues per mailing	4,500	5,000	5,000
Calendar of Events printing costs	\$15,346	\$14,850	\$14,850
Donations received in \$	\$33,415	\$41,050	\$27,528

BUDGET SUMMARY:

	FY 2010 Actual	FY 2011 Approved Budget	FY 2011 Estimated Budget	FY 2012 Adopted Budget	Increase/Decrease FY 2011 App. To FY 2012	
					Amount	%
Costs:						
Personnel	351,720	351,032	349,049	355,620	4,588	1.31%
Operating	104,802	130,404	91,474	123,057	-7,347	-5.63%
Capital/Leases	4,275	4,633	4,464	4,633	0	0.00%
TOTAL	460,797	486,069	444,987	483,310	-2,759	-0.57%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	460,797	486,069	444,987	483,310	-2,759	-0.57%
TOTAL	460,797	486,069	444,987	483,310	-2,759	-0.57%
Full-time Positions	5	5	5	5	0	0.00%

PARKS MAINTENANCE

7103

DESCRIPTION:

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

GOALS:

- Expand and renovate the Sherando Park South Ballfield Comfort Station.

PERFORMANCE INDICATORS:

	FY 2010 Actual	FY 2011 Budget	FY 2012 Budget
# of hours spent on mowing operations	8,673	8,673	8,673
# of anticipated acres maintained	677	677	677
# of locations maintained	33	33	33

BUDGET SUMMARY:

	FY 2010 Actual	FY 2011 Approved Budget	FY 2011 Estimated Budget	FY 2012 Adopted Budget	Increase/Decrease FY 2011 App. To FY 2012	
					Amount	%
Costs:						
Personnel	839,477	881,676	894,114	1,249,074	367,398	41.67%
Operating	21,918	19,277	15,876	164,766	145,489	754.73%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	861,395	900,953	909,990	1,413,840	512,887	56.93%
Revenue:						
Fees	0	0	0	435,125	435,125	100.00%
State/Federal	0	0	0	0	0	0.00%
Local	861,395	900,953	909,990	978,715	77,762	8.63%
TOTAL	861,395	900,953	909,990	1,413,840	512,887	56.93%
Full-time Positions	16	16	17	18	2	12.50%

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:

- Offer a triathlon for the community.
- Implement three new programs for the over 50 population.

PERFORMANCE INDICATORS:

	FY 2010 Actual	FY 2011 Budget	FY 2012 Budget
# of participant hours – all programs	1,174,364	1,198,865	1,198,865
BASIC/Kinder BASIC program participant hours	249,105	265,600	265,600
# of major events, sports, and excursions conducted	3,074	3,411	3,411
# of activities planned	185	198	198

BUDGET SUMMARY:

	FY 2010 Actual	FY 2011 Approved Budget	FY 2011 Estimated Budget	FY 2012 Adopted Budget	Increase/Decrease FY 2011 App. To FY 2012	
					Amount	%
Costs:						
Personnel	1,555,450	1,659,608	1,534,331	1,291,664	-367,944	-22.17%
Operating	420,588	477,991	375,307	310,848	-167,143	-34.97%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	1,976,038	2,137,599	1,909,638	1,602,512	-535,087	-25.03%
Revenue:						
Fees	1,651,785	1,995,165	1,644,288	1,555,840	-439,325	-22.02%
State/Federal	23,800	0	0	0	0	0.00%
Local	300,453	142,434	265,350	46,672	-95,762	-67.23%
TOTAL	1,976,038	2,137,599	1,909,638	1,602,512	-535,087	-25.03%
Full-time Positions	17	17	16	15	-2	-11.76%

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 2010 Actual	FY 2011 Approved Budget	FY 2011 Estimated Budget	FY 2012 Adopted Budget	Increase/Decrease FY 2011 App. To FY 2012	
					Amount	%
Costs:						
Personnel	110,146	120,824	106,397	120,824	0	0.00%
Operating	201,844	206,403	158,689	207,833	1,430	0.69%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	311,990	327,227	265,086	328,657	1,430	0.44%
Revenue:						
Fees	176,699	122,832	119,160	126,700	3,868	3.15%
State/Federal	0	0	0	0	0	0.00%
Local	135,291	204,395	145,926	201,957	-2,438	-1.19%
TOTAL	311,990	327,227	265,086	328,657	1,430	0.44%
Full-time Positions	0	0	0	0	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 2010 Actual	FY 2011 Approved Budget	FY 2011 Estimated Budget	FY 2012 Adopted Budget	Increase/Decrease FY 2011 App. To FY 2012	
					Amount	%
Costs:						
Personnel	130,343	137,366	127,939	137,366	0	0.00%
Operating	205,486	203,453	174,665	205,953	2,500	1.23%
Capital/Leases	4,680	0	225,005	0	0	0.00%
TOTAL	340,509	340,819	527,609	343,319	2,500	0.73%
Revenue:						
Fees	167,219	107,168	109,772	107,500	-96,499	-47.38%
State/Federal	0	0	0	0	0	0.00%
Local	173,290	233,651	417,837	235,819	45,790	24.37%
TOTAL	340,509	340,819	527,609	343,319	-50,709	-12.95%
Full-time Positions	0	0	0	0	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 2010 Actual	FY 2011 Approved Budget	FY 2011 Estimated Budget	FY 2012 Adopted Budget	Increase/Decrease FY 2011 App. To FY 2012	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	890,396	801,356	801,356	801,356	0	0.00%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	890,396	801,356	801,356	801,356	0	0.00%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	890,396	801,356	801,356	801,356	0	0.00%
TOTAL	890,396	801,356	801,356	801,356	0	0.00%
 Full-time Positions	 0	 0	 0	 0	 0	 0.00%

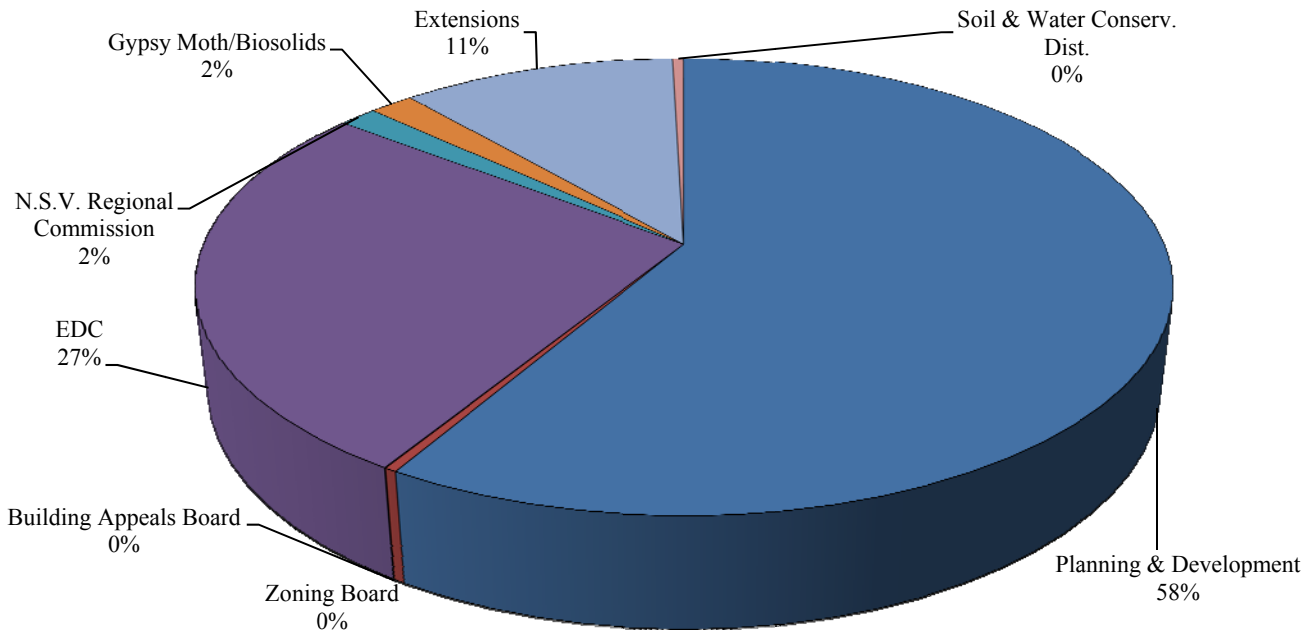
Community Development



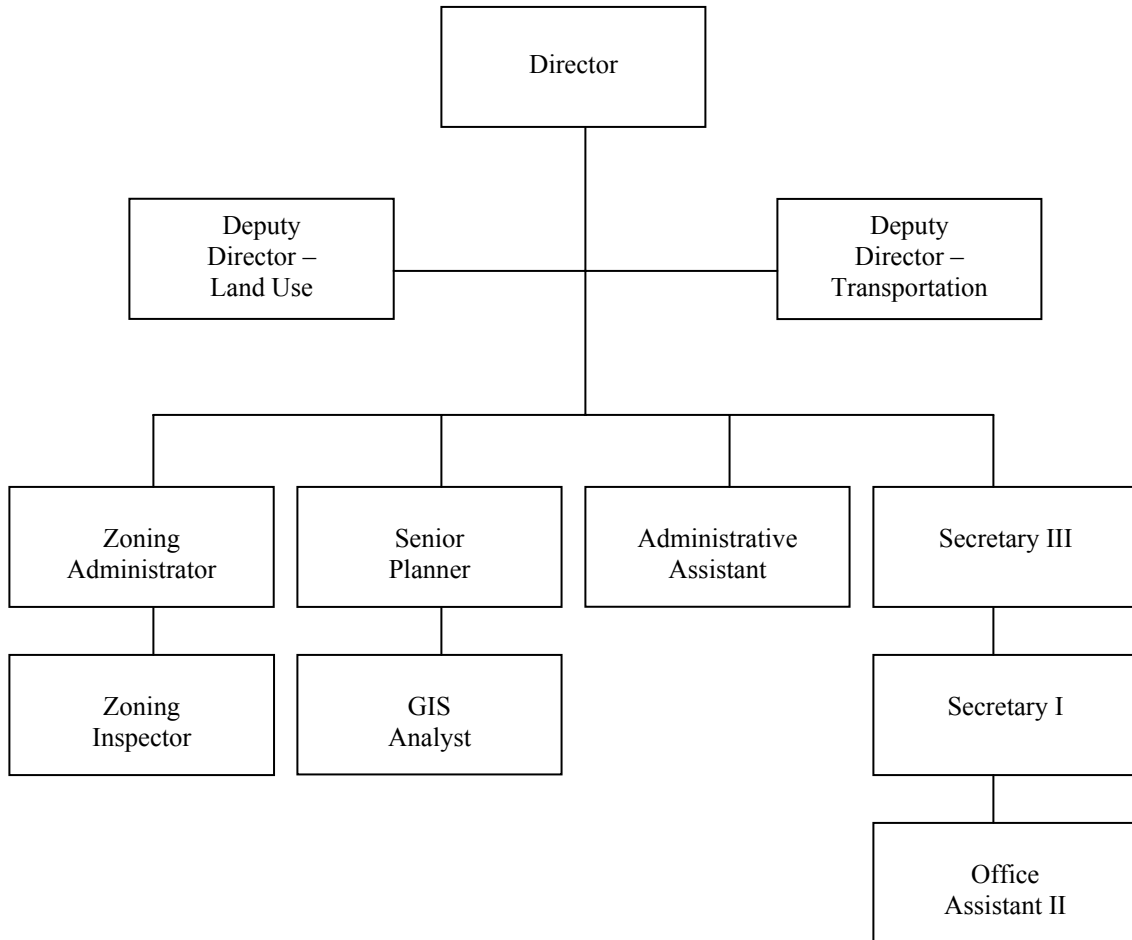
Mary Jane and James L. Bowman Library
Stephens City, Virginia
Opened July 2001

Community Development

	2010 Actual	2011 Budget	2012 Adopted Budget	Increase (Decrease) FY 2011 to FY 2012	
				Amount	%
Planning & Development	\$957,442	\$1,046,117	\$1,040,821	-\$5,296	-0.51%
EDC	757,727	477,895	476,449	-1,446	-0.30%
Zoning Board	2,370	6,175	6,175	0	0.00%
Building Appeals Board	0	550	550	0	0.00%
N.S.V. Regional Commission	29,294	26,365	26,365	0	0.00%
Gypsy Moth/Biosolids	57,371	30,934	30,934	0	0.00%
Soil & Water Conservation	8,500	7,650	7,650	0	0.00%
Extension	186,805	194,540	193,583	- 957	-0.49%
COMMUNITY DEVELOPMENT	\$1,999,509	\$1,790,226	\$1,782,527	-\$7,699	-0.43%



Planning and Development



PLANNING AND DEVELOPMENT

8101

DESCRIPTION:

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

GOALS:

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

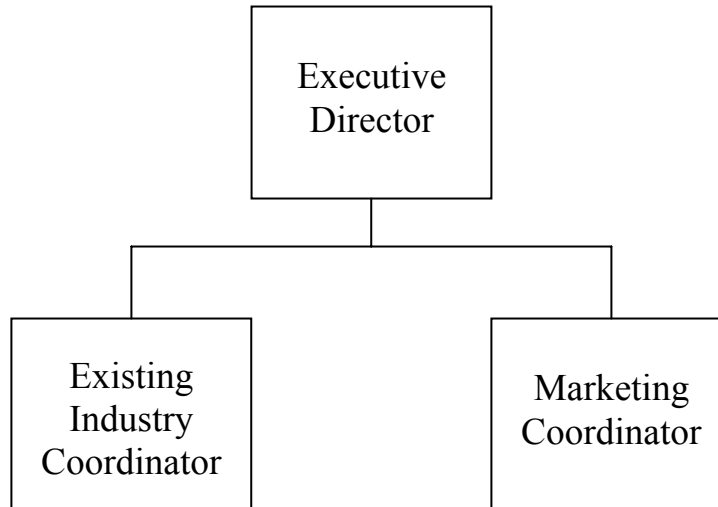
PERFORMANCE INDICATORS:

	FY 2010 Actual	FY 2011 Budget	FY 2012 Budget
# of Planning Commission meetings held and supported	20	24	24
% of application reviews completed within 15-20 working days	100%	100%	100%

BUDGET SUMMARY:

	FY 2010 Actual	FY 2011 Approved Budget	FY 2011 Estimated Budget	FY 2012 Adopted Budget	Increase/Decrease FY 2011 App. To FY 2012	
					Amount	%
Costs:						
Personnel	894,521	905,888	898,886	900,592	-5,296	-0.58%
Operating	62,921	136,629	69,564	136,629	0	0.00%
Capital/Leases	0	3,600	0	3,600	0	0.00%
TOTAL	957,442	1,046,117	968,450	1,040,821	-5,296	-0.51%
Revenue:						
Fees	281,680	395,851	294,292	395,851	0	0.00%
State/Federal	0	30,000	30,000	30,000	0	0.00%
Local	675,762	620,266	644,158	614,970	-5,296	-0.85%
TOTAL	957,442	1,046,117	968,450	1,040,821	-5,296	-0.51%
Full-time Positions	11	11	11	11	0	0.00%

Economic Development Commission



ECONOMIC DEVELOPMENT COMMISSION

8102

DESCRIPTION:

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

GOALS:

- 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 seven industries with local expansions.
- Conducted the twelfth annual Career Awareness Campaign.
- Facilitated over \$97 million in new capital investment and retained/created/retrained over 388 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.
- Commence the Future Force, workforce video.
- Completed a "Sprint of Winchester" photo contest.
- Responded to over 50 reactive new business client inquiries.
- Distributed proactively to over 100 site selector and corporate real estate contacts information about the community.

BUDGET SUMMARY:

	FY 2010 Actual	FY 2011 Approved Budget	FY 2011 Estimated Budget	FY 2012 Adopted Budget	Increase/Decrease FY 2011 App. To FY 2012	
					Amount	%
Costs:						
Personnel	284,168	284,693	291,844	283,247	-1,446	-0.51%
Operating	444,015	161,931	967,919	161,931	0	0.00%
Capital/Leases	29,544	31,271	29,544	31,271	0	0.00%
TOTAL	757,727	477,895	1,289,307	476,449	-1,446	-0.30%
Revenue:						
Fees	6,262	80,500	80,500	80,500	0	0.00%
State/Federal	90,000	0	200,000	0	0	0.00%
Local	661,465	397,395	1,008,807	395,949	-1,446	-0.36%
TOTAL	757,727	477,895	1,289,307	476,449	-1,446	-0.30%
Full-time Positions	3	3	3	3	0	0.00%

ZONING BOARD

8104

DESCRIPTION:

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

GOALS:

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

BUDGET SUMMARY:

	FY 2010 Actual	FY 2011 Approved Budget	FY 2011 Estimated Budget	FY 2012 Adopted Budget	Increase/Decrease FY 2011 App. To FY 2012	
					Amount	%
Costs:						
Personnel	990	2,520	848	2,520	0	0.00%
Operating	1,380	3,655	3,671	3,655	0	0.00%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	2,370	6,175	4,519	6,175	0	0.00%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	2,370	6,175	4,519	6,175	0	0.00%
TOTAL	2,370	6,175	4,519	6,175	0	0.00%
Full-time Positions	0	0	0	0	0	0.00%

BUILDING APPEALS BOARD

8106

DESCRIPTION:

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

GOALS:

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

BUDGET SUMMARY:

	FY 2010 Actual	FY 2011 Approved Budget	FY 2011 Estimated Budget	FY 2012 Adopted Budget	Increase/Decrease FY 2011 App. To FY 2012	
					Amount	%
Costs:						
Personnel	0	150	79	150	0	0.00%
Operating	0	400	0	400	0	0.00%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	0	550	79	550	0	0.00%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	0	550	79	550	0	0.00%
TOTAL	0	550	79	550	0	0.00%
Full-time Positions	0	0	0	0	0	0.00%

NORTHERN SHENANDOAH VALLEY REGIONAL COMMISSION

8107

DESCRIPTION:

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

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

GOALS:

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

BUDGET SUMMARY:

	FY 2010 Actual	FY 2011 Approved Budget	FY 2011 Estimated Budget	FY 2012 Adopted Budget	Increase/Decrease FY 2011 App. To FY 2012	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	29,294	26,365	26,635	26,365	0	0.00%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	29,294	26,365	26,635	26,365	0	0.00%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	29,294	26,365	26,635	26,365	0	0.00%
TOTAL	29,294	26,365	26,635	26,365	0	0.00%
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 Gardeners Program.
- Worked with DEQ re-permitting biosolids farms in Frederick County.
- Attended Forest Pest recertification.

BUDGET SUMMARY:

	FY 2010 Actual	FY 2011 Approved Budget	FY 2011 Estimated Budget	FY 2012 Adopted Budget	Increase/Decrease FY 2011 App. To FY 2012	
					Amount	%
Costs:						
Personnel	53,280	26,934	17,415	26,934	0	0.00%
Operating	4,091	4,000	976	4,000	0	0.00%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	57,371	30,934	18,391	30,934	0	0.00%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	9,788	10,500	14,627	10,500	0	0.00%
Local	47,583	20,434	3,764	20,434	0	0.00%
TOTAL	57,371	30,934	18,391	30,934	0	0.00%
Full-time Positions	1	0	0	0	0	0.00%

SOIL AND WATER CONSERVATION DISTRICT

8203

DESCRIPTION:

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

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

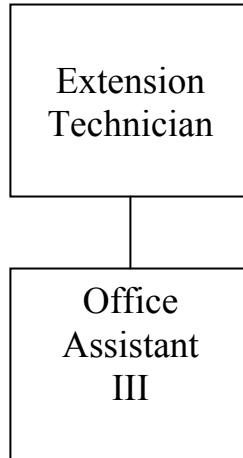
GOALS:

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

BUDGET SUMMARY:

	FY 2010 Actual	FY 2011 Approved Budget	FY 2011 Estimated Budget	FY 2012 Adopted Budget	Increase/Decrease FY 2011 App. To FY 2012	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	8,500	7,650	7,650	7,650	0	0.00%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	8,500	7,650	7,650	7,650	0	0.00%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	8,500	7,650	7,650	7,650	0	0.00%
TOTAL	8,500	7,650	7,650	7,650	0	0.00%
Full-time Positions	0	0	0	0	0	0.00%

Extension



EXTENSION

8301

DESCRIPTION:

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

GOALS:

- Provide producers with research based information from 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, health, food safety, and financial educational programs 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.
- Compiled Land Rental Guide for the Shenandoah Valley to assist landowners to make business decisions.
- Provided pesticide recertification classes.
- Provided Managing Your Money series to strengthen the financial stability of families.
- Conducted Water Drinking Clinics to help residents assess the water quality of their wells.
- Conducted seven ServSafe/food safety classes to reduce the incidence of food borne illnesses in the community.
- Addressed the issue of childhood obesity with seven in-depth nutrition/health programs in the community
- Provided support to 4-H club activities and summer camp.

BUDGET SUMMARY:

	FY 2010 Actual	FY 2011 Approved Budget	FY 2011 Estimated Budget	FY 2012 Adopted Budget	Increase/Decrease FY 2011 App. To FY 2012	
					Amount	%
Costs:						
Personnel	115,949	105,455	115,807	104,498	-957	-0.91%
Operating	69,536	86,943	61,956	86,943	0	0.00%
Capital/Leases	1,320	2,142	1,320	2,142	0	0.00%
TOTAL	186,805	194,540	179,083	193,583	-957	-0.49%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	186,805	194,540	179,083	193,583	-957	-0.49%
TOTAL	186,805	194,540	179,083	193,583	-957	-0.49%
Full-time Positions	2	2	2	2	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:

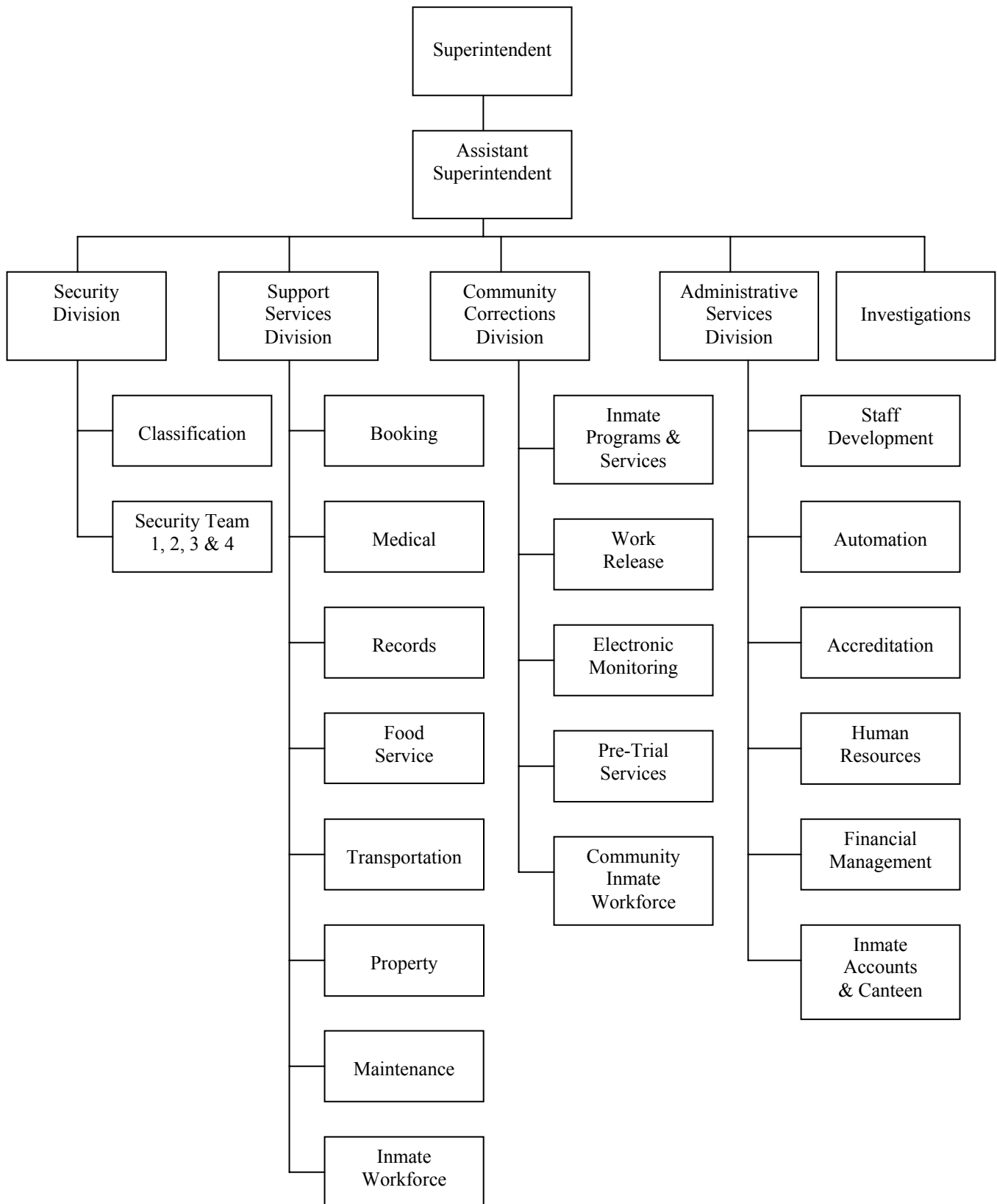
	FY 2010 Actual	FY 2011 Approved Budget	FY 2011 Estimated Budget	FY 2012 Adopted Budget	Increase/Decrease FY 2011 App. To FY 2012	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	72,978,621	74,206,294	76,990,456	74,396,459	190,165	0.26%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	72,978,621	74,206,294	76,990,456	74,396,459	190,165	0.26%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	72,978,621	74,206,294	76,990,456	74,396,459	190,165	0.26%
TOTAL	72,978,621	74,206,294	76,990,456	74,396,459	190,165	0.26%
 Full-time Positions	 0	 0	 0	 0	 0	 0.00%

Other Funds



Northwestern Regional Adult Detention Center
Winchester, Virginia
Established 1989

Northwestern Regional Adult Detention Center



NORTHWESTERN REGIONAL ADULT DETENTION CENTER

3301

DESCRIPTION:

The Northwestern Regional Jail is a 54- bed, medium security, direct supervision Adult Detention Center located in Winchester, Virginia. The Jail, organized in October 1989, in accordance with Article 5, Title 53.1-105 Code of Virginia, serves the counties of Clarke, Fauquier, and Frederick and the City of Winchester. The Jail is governed by a Regional Jail Authority composed of appointed members from each of the four participating localities.

Between FY09 and FY11, the Jail staff reduced operating costs by more than \$2.38 million or 12.6%. By ending all contract bed agreements, the inmate population declined from a high of 624 in FY09 to 555 in FY10. The resulting reduction in the Jail's average daily population (ADP) provided the opportunity to close the Jail Annex Building and to reduce the staff by eleven officers and seven civilian employees. The significant reduction in operating costs and staff over the last three years limits the potential for further large reductions in FY12.

The budget represents a \$407,338 reduction in operating expenses from those planned in FY11. However, further reductions in state inmate per diem, not included in the Commonwealth's original FY11/12 budget planning, and lower projections of inmate generated revenue, i.e. work release and inmate housing fees, necessitate an increase of \$111,763 in local shares. Of particular note is the significant change in the distribution of share amounts among the jurisdictions. The 3.39% increase in Frederick County's share since FY11 represents a continuing trend which began in FY07 and results primarily from a significant increase of the length of local sentences imposed by Frederick County courts.

GOALS:

- Keep the Jail's Annex Building closed and avoid the manpower and other operating costs associated with re-opening that inmate dormitory area.
- Develop and approve a 5-year facility maintenance and repair plan.
- Establish a partnership with the Federal Bureau of Prisons (BOP) to operate a Halfway House in the area to support both BOP and local requirements.

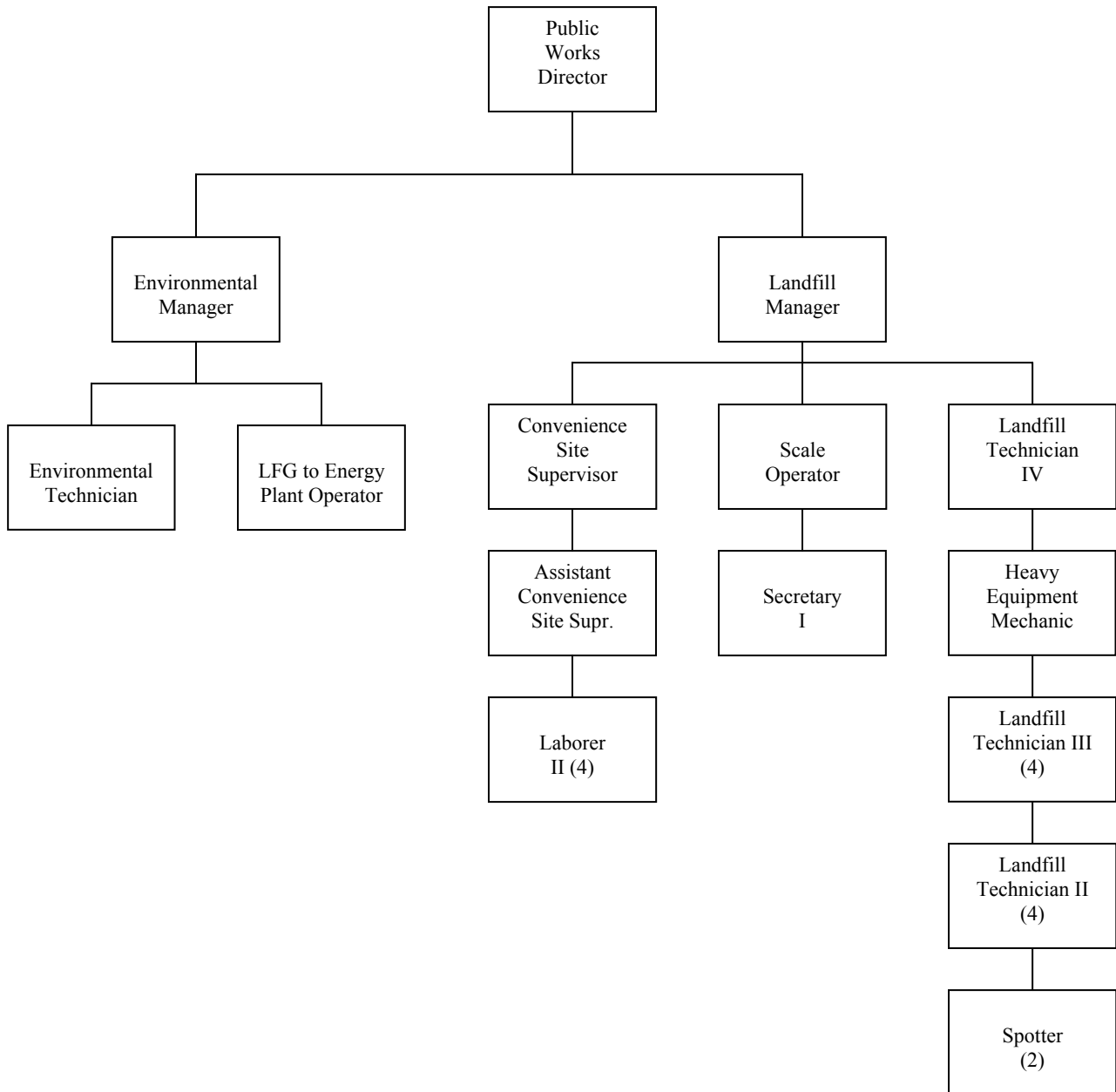
PERFORMANCE INDICATORS:

	FY 2010 Actual	FY 2011 Budget	FY 2012 Budget
# of acts of institutional violence	37	16	32
Average weekly cost to feed inmates	\$15,249	\$16,675	\$15,865
Inmate/inmate assaults	35	15	31
Inmate/officer assaults	2	1	1
% of Dept. of Corrections standards in total or partial compliance	100%	100%	100%

BUDGET SUMMARY:

	FY 2010 Actual	FY 2011 Approved Budget	FY 2011 Estimated Budget	FY 2012 Adopted Budget	Increase/Decrease FY 2011 App. To FY 2012	
					Amount	%
Costs:						
Personnel	12,049,460	12,305,899	11,676,702	11,958,334	-347,565	-2.82%
Operating	4,193,976	4,501,979	3,667,666	4,413,892	-88,087	-1.96%
Capital/Leases	62,925	24,532	19,516	52,846	28,314	115.42%
TOTAL	16,306,361	16,832,410	15,363,884	16,425,072	-407,338	-2.42%
Revenue:						
Fees	1,039,015	1,119,330	773,852	805,516	-313,814	-28.04%
State/Federal	6,887,647	5,929,179	5,526,912	6,223,892	294,713	4.97%
Local	8,603,732	9,783,901	9,783,901	9,395,664	-388,237	-3.97%
TOTAL	16,530,394	16,832,410	16,084,665	16,425,072	-407,338	-2.42%
Full-time Positions	194	189	189	188	-1	-0.53%

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 3,000 random waste inspections were performed in FY 2010.

GOALS:

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

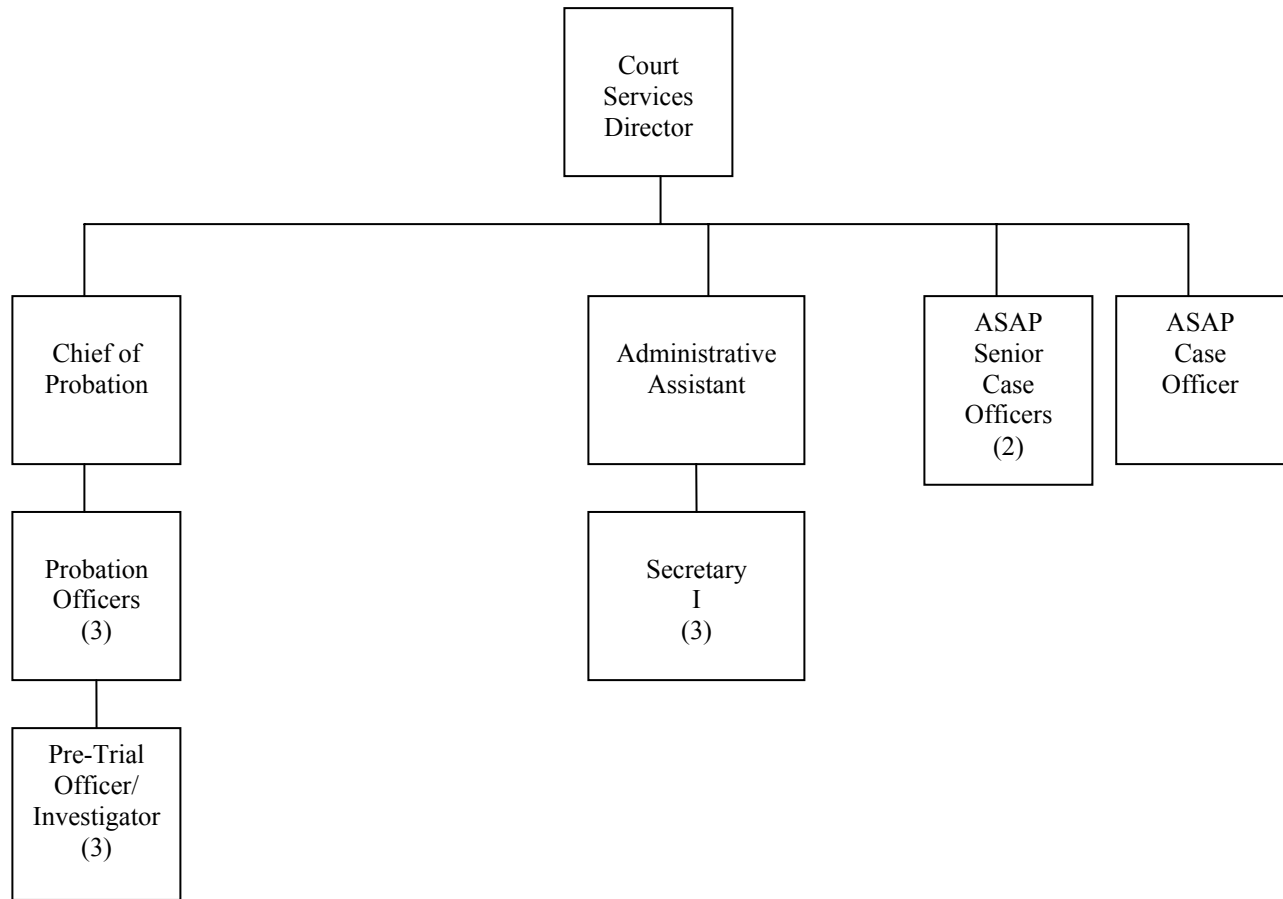
DEPARTMENTAL ACCOMPLISHMENTS:

- Weighed and disposed of 153,000 tons of waste.
- Produced approximately 12,000 cubic yards of mulch from collected brush and yard waste.
- Chipped 122,861 passenger tires and 9,015 truck tires.
- Maintained household hazardous waste collection schedule, increasing services while maintaining costs, serving Frederick County, Clarke County and the City of Winchester.
- Conducted electronic recycling events two times a month, diverting 205 tons of electronic products from the landfill.
- Recycled approximately 550 tons of scrap metal.
- Collected and destroyed approximately 100 million cubic feet of landfill gas.
- Completed Gas to Energy Project and began commercial operation.

BUDGET SUMMARY:

	FY 2010 Actual	FY 2011 Approved Budget	FY 2011 Estimated Budget	FY 2012 Adopted Budget	Increase/Decrease FY 2011 App. To FY 2012	
					Amount	%
Costs:						
Personnel	1,450,469	1,516,920		1,516,920	-91,714	-5.70%
Operating	2,122,128	2,977,309		3,133,110	-1,295,739	-30.32%
Capital/Leases	1,860,811	2,872,500		3,657,500	1,191,200	70.85%
TOTAL	5,433,408	7,366,729	8,213,198	8,307,530	-196,253	-2.59%
Revenue:						
Fees	5,441,286	6,137,000	4,919,860	6,308,600	-196,253	-2.59%
State/Federal	61,943	0	100	10,000	0	0.00%
Local/Reserves	527,482	1,229,729	1,229,729	1,988,930	0	0.00%
TOTAL	6,030,711	7,366,729	6,149,689	8,307,530	-196,253	-2.59%
 Full-time Positions	 25	 26	 25	 26	 0	 0.00%

Division of Court Services



DIVISION OF COURT SERVICES – A.S.A.P.

2109

DESCRIPTION:

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

GOALS:

- Provide the convicted DUI offender with a meaningful alternative to jail, fines and loss of driving privileges through program participation.
- Reduce the rate of recidivism among ASAP graduates within the next three year period by twenty-five percent.
- Consolidate training classes to reduce cost.
- Increase the rate of fee collection by fifty percent.
- Develop specific performance measures that can be applied to better assess Agency performance in critical management areas.
- Further standardize case management procedures to reduce conflict between ASAP and Probation case managers and reduce court and client confusion.

PERFORMANCE INDICATORS:

	FY 2010 Actual	FY 2011 Budget	FY 2012 Budget
DUI Referrals	1,055	1,200	1,200
Young Offender Referrals	202	60	60
First Offender Drug Program Referrals	268	300	300
Driver Improvement Clinic Referrals	158	200	200
Habitual Offender Evaluations	82	120	120

BUDGET SUMMARY:

	FY 2010 Actual	FY 2011 Approved Budget	FY 2011 Estimated Budget	FY 2012 Adopted Budget	Increase/Decrease FY 2011 App. To FY 2012	
					Amount	%
Costs:						
Personnel	340,489	364,449	339,172	299,232	-65,217	-17.89%
Operating	176,060	202,515	154,447	223,456	20,941	10.34%
Capital/Leases	16,235	18,200	17,069	27,470	9,270	50.93%
TOTAL	532,784	585,164	510,688	550,158	-35,006	-5.98%
Revenue:						
Fees	503,535	585,164	510,688	550,158	-35,006	-5.98%
State/Federal	0	0	0	0	0	0.00%
Local	29,249	0	0	0	0	0.00%
TOTAL	532,784	585,164	510,688	550,158	-35,006	-5.98%
Full-time Positions	6	6	6	5	-1	-16.67%

DIVISION OF COURT SERVICES - ADMINISTRATION

2110

DESCRIPTION:

The Court Services umbrella budget includes the Alcohol Safety Action Program (ASAP) and the Local Offender Probation Agency.

The Administration Section of the budget includes the salaries and the fringe benefits of the Court Services Director and its Administrative Assistant.

Organizationally, the administrative staffs of ASAP and the Probation Agency have been consolidated for efficiency purposes. However, each position is funded in its appropriate budget.

The FY 2012 Court Services budget incorporates the decision to terminate all Starting Point and Inebriate Center operations. No funds have been allocated for the operation of either activity.

GOALS:

- Finalize agreements among the supported communities to provide free office space, utilities, and related services in satellite regions.

BUDGET SUMMARY:

	FY 2010 Actual	FY 2011 Approved Budget	FY 2011 Estimated Budget	FY 2012 Adopted Budget	Increase/Decrease FY 2011 App. To FY 2012	
					Amount	%
Costs:						
Personnel	155,444	157,980	141,871	144,552	-13,428	-8.50%
Operating	0	0	0	0	0	0.00%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	155,444	157,980	141,871	144,552	-13,428	-8.50%
Revenue:						
Fees	155,444	149,208	141,871	144,552	-4,656	-3.12%
State/Federal	0	0	0	0	0	0.00%
Local		8,772	0	0	-8,772	-100.00%
TOTAL	155,444	157,980	141,871	144,552	-13,428	-8.50%
Full-time Positions	2	2	2	2	0	0.00%

INEBRIATE CENTER (DETOX)

2111

DESCRIPTION:

The "Starting Point" Public Inebriate Center provided local law enforcement officials an alternative to incarceration of public inebriates. The alternative reduced the time a law enforcement officer spent processing inebriates who would otherwise be charged with public intoxication and reduced the number of minor offenders being processed through local court systems. However, elimination of state support for the Inebriate Center, reduced local financial assistance, and a reduced number of inebriates necessitated its closure effective July 1, 2011.

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 2010 Actual	FY 2011 Budget	FY 2012 Budget
Law Enforcement Admissions	1,154	1,500	0
Walk-In Admissions	51	250	0
Total Admissions to NRADC for Drunk in Public	174	150	0

BUDGET SUMMARY:

	FY 2010 Actual	FY 2011 Approved Budget	FY 2011 Estimated Budget	FY 2012 Adopted Budget	Increase/Decrease FY 2011 App. To FY 2012	
					Amount	%
Costs:						
Personnel	217,796	158,166	77,058	68,499	-89,667	-56.69%
Operating	42,317	44,772	29,768	175	-44,597	-99.61%
Capital/Leases	446	500	0	0	0	0.00%
TOTAL	260,559	203,438	106,826	68,674	-134,764	-66.24%
Revenue:						
Fees	186,538	69,553	49,157	62,938	-6,615	-9.51%
State/Federal	0	0	0	0	0	0.00%
Local	74,021	133,885	57,669	5,736	-128,149	-95.72%
TOTAL	260,559	203,438	106,826	68,674	-134,764	-66.24%
Full-time Positions	4	2	1	1	-1	-50.00%

OLD DOMINION COMMUNITY CORRECTIONS PROGRAM

2112

DESCRIPTION:

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

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

GOALS:

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

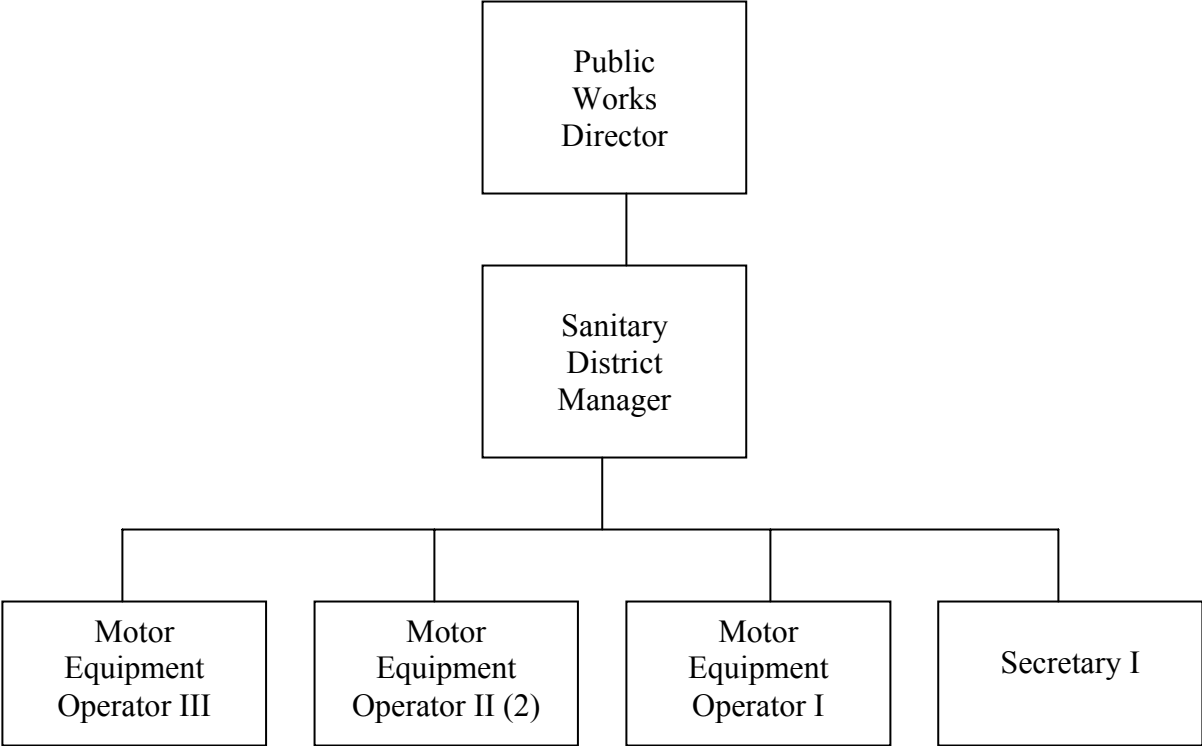
PERFORMANCE INDICATORS:

	FY 2010 Actual	FY 2011 Budget	FY 2012 Budget
Cases Referred	622	690	690
Cases Closed – Successful	447	470	470
Community Service Hours Performed	15,665	15,500	15,500
Court Costs Paid	\$6,228	\$9,500	\$9,500
Restitution Paid	\$6,829	\$5,100	\$5,100
Jail Days Suspended	26,617	18,500	18,500
Client Supervision Days	139,150	105,000	105,000

BUDGET SUMMARY:

	FY 2010 Actual	FY 2011 Approved Budget	FY 2011 Estimated Budget	FY 2012 Adopted Budget	Increase/Decrease FY 2011 App. To FY 2012 Amount	%
Costs:						
Personnel	225,441	270,122	252,107	240,336	-29,786	-11.03%
Operating	55,107	53,379	56,022	86,064	32,685	61.23%
Capital/Leases	8,777	9,000	9,469	17,800	8,800	97.78%
TOTAL	289,325	332,501	317,598	344,200	11,699	3.52%
Revenue:						
Fees	72,790	85,546	76,116	69,492	-16,054	-18.77%
State/Federal	212,498	212,511	223,449	234,060	21,549	10.14%
Local	4,037	34,444	18,033	40,648	6,204	18.01%
TOTAL	289,325	332,501	317,598	344,200	11,699	3.52%
Full-time Positions	5	5	5	4	-1	-20.00%

Shawneeland Sanitary District



SHAWNEELAND SANITARY DISTRICT

8108

DESCRIPTION:

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

GOALS:

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

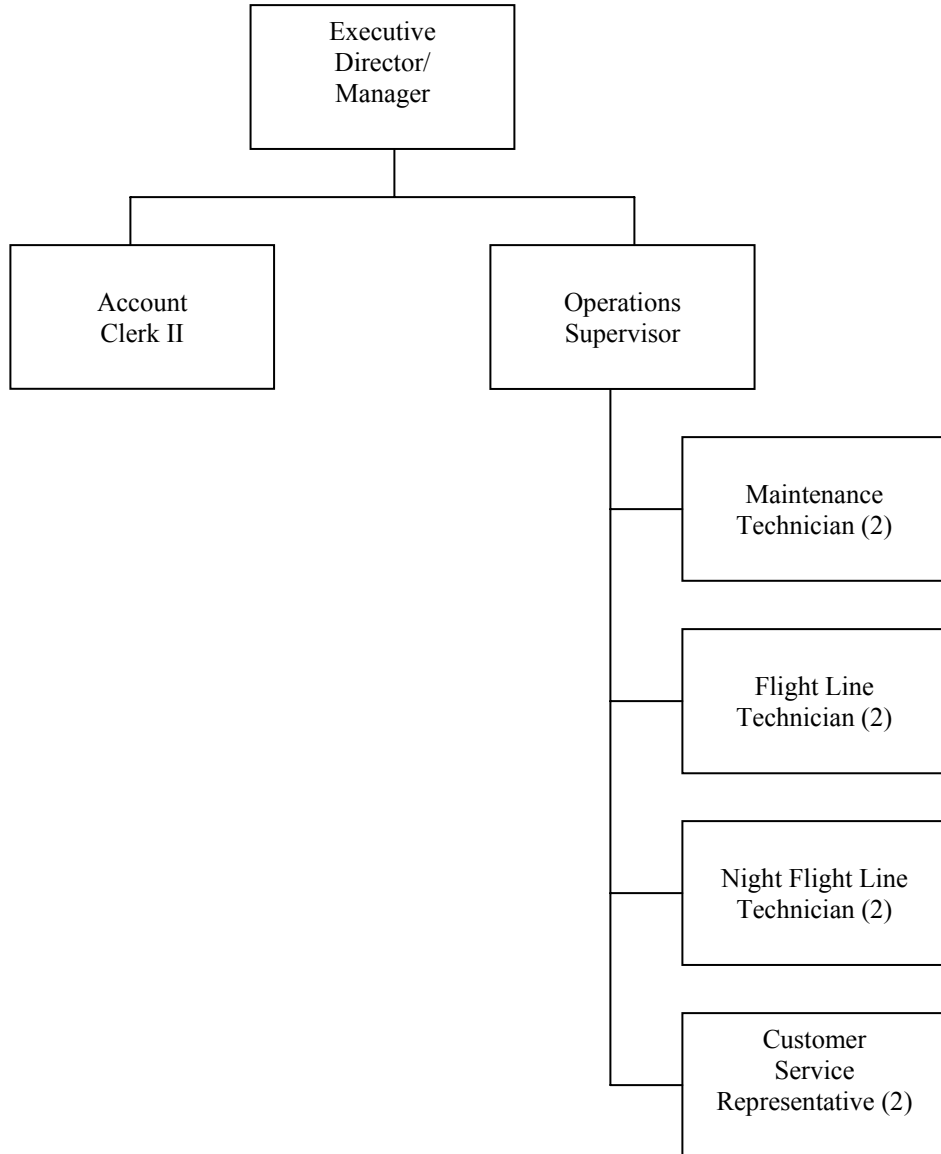
DEPARTMENTAL ACCOMPLISHMENTS:

- During FY 09-10, 38,606 square yards of roadway was completed. To date, another 42,163 square yards have been completed with the help of outside contractors.
- Continue cutting dead trees along roadways to prevent trees from falling on roads or power lines.
- Cross-use of equipment and manpower between Frederick County and the sanitary district continues to be an asset.
- Seasonal help is hired to mow and trim the grounds to maintain the appearance the property owners have become accustomed to. Also maintained are two playgrounds, ball diamond, Cherokee Lake, two ponds, Swan Lake, and two Mail Houses. The staff planted eight maple trees at the playground on Maple Trail for shade and replaced five Willow trees at the entrance.
- Staff monitors the level of the lake throughout the year and the area is mowed and seeded.
- Street signs and school bus shelters continue to be the biggest targets for the neighborhood vandals. The staff continues to fabricate and replace street signs.
- Tecumseh Trail was opened to two-way traffic by staff. This made the location safer and more visible for all traffic. Staff has installed over 900 feet of drainage culvert. Also, 450 tons of asphalt has been applied in various locations.

BUDGET SUMMARY:

	FY 2010 Actual	FY 2011 Approved Budget	FY 2011 Estimated Budget	FY 2012 Adopted Budget	Increase/Decrease FY 2011 App. To FY 2012	
					Amount	%
Costs:						
Personnel	331,465	326,375	312,569	330,913	4,538	1.39%
Operating	287,626	371,722	218,465	446,787	75,065	20.19%
Capital/Leases	211,439	150,000	150,000	0	-150,000	-100.00%
TOTAL	830,530	848,097	681,034	777,700	-70,397	-8.30%
Revenue:						
Fees	830,530	848,097	681,034	777,700	-70,397	-8.30%
State/Federal	0	0	0	0	0	0.00%
Local	0	0	0	0	0	0.00%
TOTAL	830,530	848,097	681,034	777,700	-70,397	-8.30%
Full-time Positions	6	6	6	6	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 2010 Actual	FY 2011 Approved Budget	FY 2011 Estimated Budget	FY 2012 Adopted Budget	Increase/Decrease FY 2011 App. To FY 2012	
					Amount	%
Costs:						
Personnel	576,036	607,447	581,378	607,447	0	0.00%
Operating	1,218,174	2,295,150	1,173,179	2,295,150	0	0.00%
Capital/Leases	258,323	257,131	237,601	257,131	0	0.00%
TOTAL	2,052,533	3,159,728	1,992,158	3,159,728	0	0.00%
Revenue:						
Fees	1,970,251	3,117,714	1,975,284	3,117,714	0	0.00%
State/Federal	0	25,140	0	25,140	0	0.00%
Local	26,203	16,874	16,874	16,874	0	0.00%
TOTAL	1,996,454	3,159,728	1,992,158	3,159,728	0	0.00%
Full-time Positions	11	11	11	11	0	0.00%

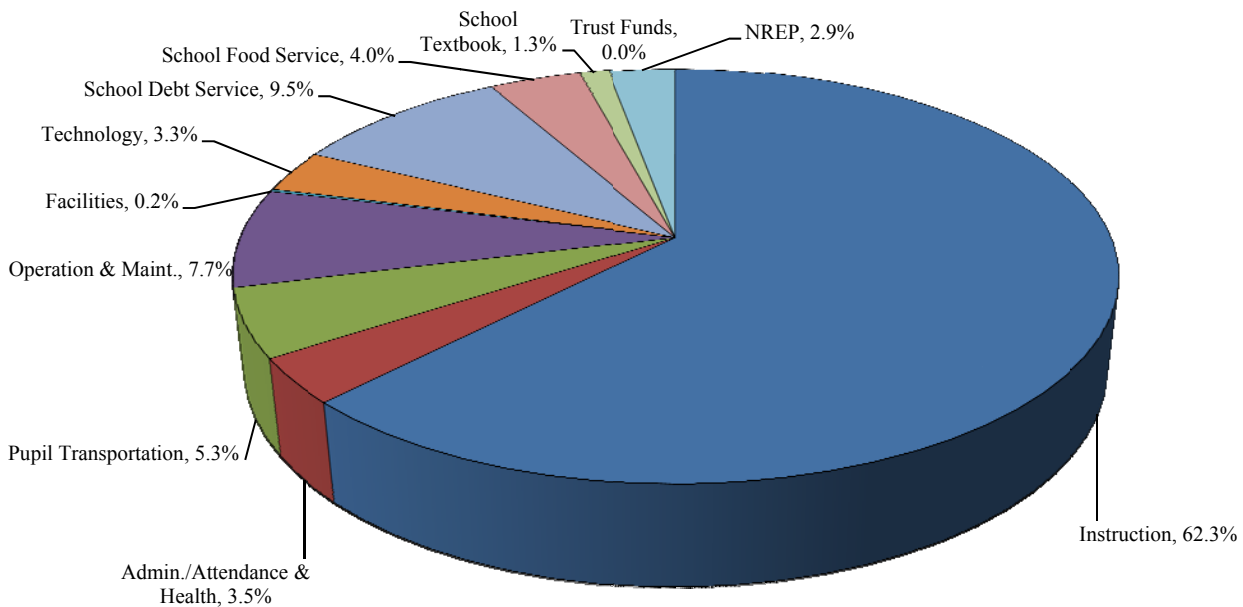
School Funds



Millbrook High School
Winchester, Virginia
Opened in 2003

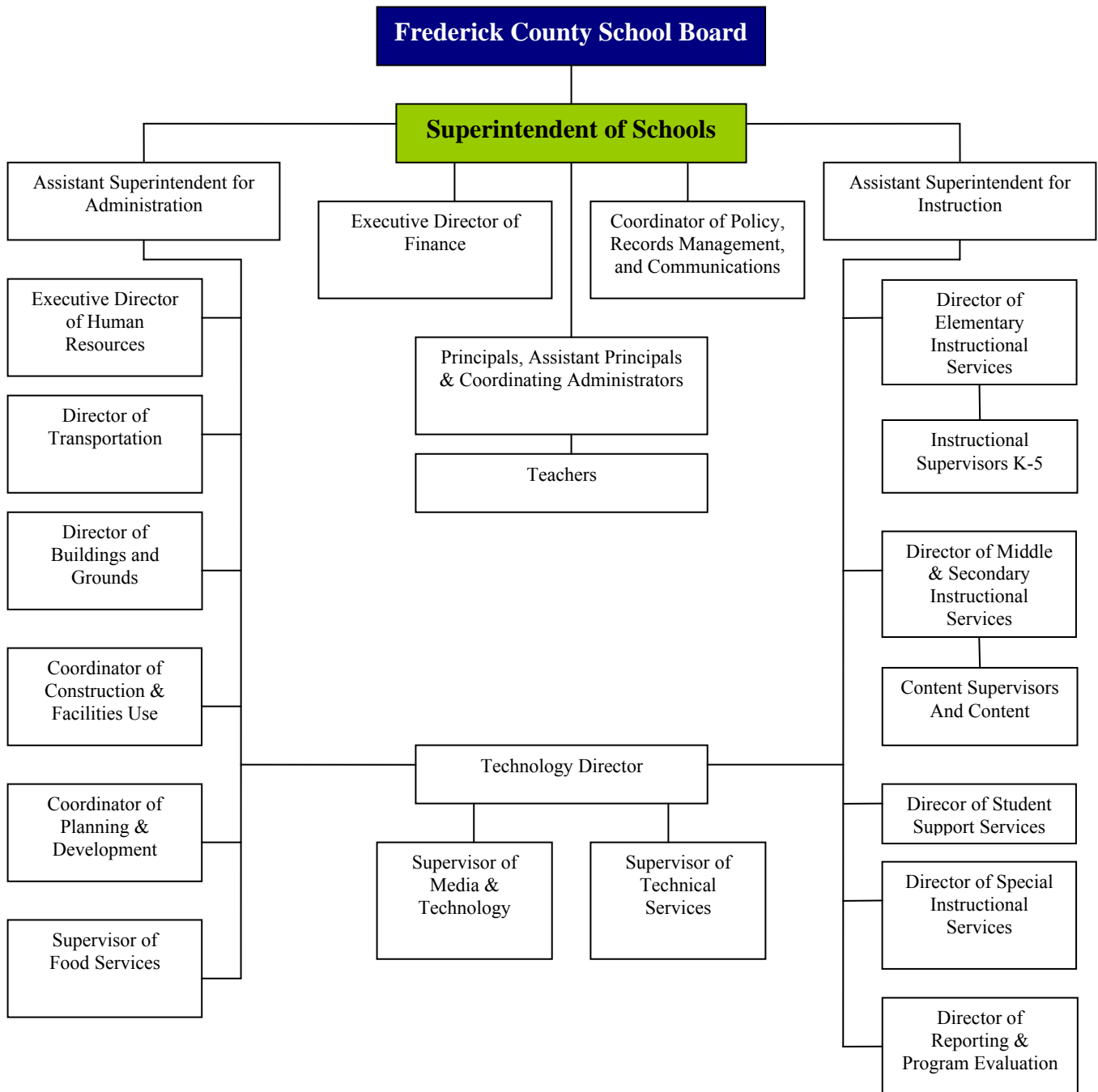
Schools

	2010 Actual	2011 Budget	2012 Adopted Budget	Increase (Decrease) FY 2011 to FY 2012	
				Amount	%
Instruction	\$96,191,715	\$93,790,117	\$96,222,872	\$2,432,755	2.59%
Admin./Attendance & Health	5,244,038	5,150,163	5,354,627	204,464	3.97%
Pupil Transportation	7,828,017	7,693,174	8,119,251	426,077	5.54%
Operation & Maintenance	11,952,929	11,845,472	11,936,761	91,289	0.77%
Facilities	320,106	329,073	341,348	12,275	3.73%
Technology	5,666,486	4,635,454	5,062,733	427,279	9.22%
School Debt Service	15,305,262	14,806,621	14,696,201	-110,420	-0.75%
Transfers	0	261,744	201,364	-60,380	-23.07%
School Food Service	4,513,780	5,955,697	6,224,441	268,744	4.51%
School Textbook	420,649	2,952,741	2,007,644	-945,097	-32.01%
Trust Funds	8,142	16,100	16,100	0	0.00%
School Capital Fund	316,869	1,693,595	1,085,123	-608,472	-35.93%
NREP Operating Fund	4,123,969	4,489,140	4,507,013	17,873	0.40%
NREP Textbook Fund	7,959	45,000	50,000	5,000	11.11%
SCHOOL FUNDS	\$151,899,921	\$153,664,091	\$155,825,478	\$2,161,387	1.41%



Frederick County Public Schools

2011-2012 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. 13,115 students are expected to be enrolled in the Frederick County Public Schools for FY 2012.

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

The FY 2012 estimated budget is an increase of 4.8 full-time equivalent positions. These positions are classroom related – teachers and instructional aides. Increased expenditures primarily include a one-time payment for employees in lieu of salary increases and increased retirement rates after the FY11 rate was dramatically cut to save jobs. Materials and supplies were cut due to the expiration of American Recovery and Reinvestment Act of 2009 funds. Education Jobs Fund (federal funds) will continue 98 jobs in the instructional area for FY 2012.

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:

- Continued intervention resource teaching positions to strengthen and improve the problem-solving process at the elementary and middle school levels.
- Performed a division academic review and implemented changes resulting in significant improvements in math scores at the middle school level during the 2010-11 school year.

BUDGET SUMMARY:

	FY 2010 Actual	FY 2011 Approved Budget	FY 2011 Estimated Budget	FY 2012 Adopted Budget	Increase/Decrease FY 2011 App. To FY 2012	
					Amount	%
Costs:						
Personnel	88,542,627	84,632,529	85,367,893	87,746,362	3,113,833	3.68%
Operating	7,398,698	8,957,536	8,675,136	8,208,262	-749,274	-8.36%
Capital/Leases	250,391	200,052	309,256	268,249	68,197	34.09%
TOTAL	96,191,716	93,790,117	94,352,285	96,222,872	2,432,755	2.59%
Revenue:						
Fees	443,273	745,636	517,560	622,570	-123,066	-16.50%
State/Federal	58,900,715	54,374,165	55,043,763	57,067,242	2,693,077	4.95%
Local	39,189,004	38,670,316	38,790,962	38,533,060	-137,256	-0.35%
TOTAL	98,532,992	93,790,117	94,352,285	96,222,872	2,432,755	2.59%
Full-time Positions	1,441.1	1,434.1	1,438.9	1,439.1	5	0.35%

ADMIN./ATTENDANCE AND HEALTH SERVICES

DESCRIPTION:

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

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

FY 2012 increased expenditures are due to a one-time payment for employees in lieu of salary increases and increased retirement rates after the FY 11 rate was dramatically cut to save jobs. The change in position total reflects the reclassification of a nursing position to a classroom teaching position under the instruction category.

GOALS:

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

CURRENT ACCOMPLISHMENTS:

- Established a centralized records center to manage the archival of division records more efficiently.
- Implemented an employee web-based portal through which employees receive and have access to pay information in a paperless environment.

BUDGET SUMMARY:

	FY 2010 Actual	FY 2011 Approved Budget	FY 2011 Estimated Budget	FY 2012 Adopted Budget	Increase/Decrease FY 2011 App. To FY 2012	
					Amount	%
Costs:						
Personnel	4,957,666	4,760,952	4,765,554	4,940,695	179,743	3.78%
Operating	257,765	367,711	375,708	395,432	27,721	7.54%
Capital/Leases	28,607	21,500	7,272	18,500	-3,000	-13.95%
TOTAL	5,244,038	5,150,163	5,148,534	5,354,627	204,464	3.97%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	1,985,634	2,005,359	1,977,887	2,169,440	164,081	8.18%
Local	3,386,035	3,144,804	3,170,648	3,185,186	40,382	1.28%
TOTAL	5,371,669	5,150,163	5,148,535	5,354,627	204,464	3.97%
Full-time Positions	67.4	67.4	66.5	66.4	-1	-1.48%

PUPIL TRANSPORTATION SERVICES

DESCRIPTION:

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

The FY 2011 adjusted budget includes 2.0 new bus drivers for school choice under Title I of the No Child Left Behind Act. Those positions remained vacant and therefore, are not continued in the FY 2012 budget. A mechanic position was adjusted to a full-time basis. Increased expenditures primarily include a one-time payment for employees in lieu of salary increases and increased retirement rates after the FY 11 rate was dramatically cut to save jobs. One-time funds are included for the purchase of four replacement school buses.

GOALS:

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

CURRENT ACCOMPLISHMENTS:

- Bus fleet amassed almost 2.4 million miles over the year, traveling an average of more than 12,800 miles per day, completing more than 700 routes with 177 routed regular and special education school buses.
- Transitioned to a new fleet maintenance software allowing for better recordkeeping and analysis.
- Began implementation of a new web-based student trip software.

BUDGET SUMMARY:

	FY 2010 Actual	FY 2011 Approved Budget	FY 2011 Estimated Budget	FY 2012 Adopted Budget	Increase/Decrease FY 2011 App. To FY 2012	
					Amount	%
Costs:						
Personnel	6,006,064	5,803,674	5,824,518	6,007,310	203,636	3.51%
Operating	1,107,103	1,469,500	1,478,500	1,691,940	222,440	15.14%
Capital/Leases	714,850	420,000	525,516	420,000	0	0.00%
TOTAL	7,828,017	7,693,174	7,828,534	8,119,250	426,076	5.54%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	2,964,051	2,995,551	3,007,449	3,289,534	293,983	9.81%
Local	5,054,498	4,697,623	4,821,085	4,829,716	132,093	2.81%
TOTAL	8,018,549	7,693,174	7,828,534	8,119,250	426,076	5.54%
Full-time Positions	215.7	213.7	216	214	0.3	0.14%

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.

The FY 2012 budget increases positions due to two part-time grounds maintenance technicians at no additional cost to the budget. Increased expenditures primarily include a one-time payment for employees in lieu of salary increases and increased retirement rates after the FY 11 rate was dramatically cut to save jobs.

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:

- Conducted a review of energy efficiency initiatives which will provide a plan for future cost savings opportunities.

BUDGET SUMMARY:

	FY 2010 Actual	FY 2011 Approved Budget	FY 2011 Estimated Budget	FY 2012 Adopted Budget	Increase/Decrease FY 2011 App. To FY 2012	
					Amount	%
Costs:						
Personnel	6,007,034	5,992,771	6,025,599	6,127,603	134,832	2.25%
Operating	5,453,653	5,707,001	5,443,540	5,663,458	-43,543	-0.76%
Capital/Leases	492,241	145,700	595,119	145,700	0	0.00%
TOTAL	11,952,928	11,845,472	12,064,258	11,936,761	91,289	0.77%
Revenue:						
Fees	378,780	401,375	374,680	426,816	25,441	6.34%
State/Federal	4,525,933	4,612,365	4,634,653	4,836,208	223,843	4.85%
Local	7,339,145	6,831,732	7,054,890	6,673,737	-157,995	-2.31%
TOTAL	12,243,858	11,845,472	12,064,223	11,936,761	91,289	0.77%
Full-time Positions	123.6	124.6	125.4	125.4	0.8	0.64%

FACILITIES

DESCRIPTION:

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

Increased expenditures primarily include a one-time payment for employees in lieu of salary increases and increased retirement rates after the FY 11 rate was dramatically cut to save jobs.

GOALS:

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

BUDGET SUMMARY:

	FY 2010 Actual	FY 2011 Approved Budget	FY 2011 Estimated Budget	FY 2012 Adopted Budget	Increase/Decrease FY 2011 App. To FY 2012	
					Amount	%
Costs:						
Personnel	242,370	234,073	238,120	246,348	12,275	5.24%
Operating	77,736	95,000	104,654	95,000	0	0.00%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	320,106	329,073	342,774	341,348	12,275	3.73%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	121,206	128,134	131,682	138,298	10,164	7.93%
Local	206,689	200,939	211,092	203,050	2,111	1.05%
TOTAL	327,895	329,073	342,774	341,348	12,275	3.73%
Full-time Positions	2.5	2.5	2.5	2.5	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 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.

Increased expenditures primarily include a one-time payment for employees in lieu of salary increases and increased retirement rates after the FY 11 rate was dramatically cut to save jobs. One-time funds are also available for technology replacement equipment.

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 2010 Actual	FY 2011 Approved Budget	FY 2011 Estimated Budget	FY 2012 Adopted Budget	Increase/Decrease FY 2011 App. To FY 2012	
					Amount	%
Costs:						
Personnel	3,337,816	3,298,143	3,342,377	3,464,878	166,735	5.06%
Operating	1,116,567	597,711	826,436	718,505	120,794	20.21%
Capital/Leases	1,212,104	739,600	773,195	879,350	139,750	18.90%
TOTAL	5,666,487	4,635,454	4,942,008	5,062,733	427,279	9.22%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	2,145,594	1,804,943	1,898,546	2,051,179	246,236	13.64%
Local	3,658,811	2,830,511	3,043,461	3,011,554	181,043	6.40%
TOTAL	5,804,405	4,635,454	4,942,007	5,062,733	427,279	9.22%
Full-time Positions	43.2	43.2	43.2	43.2	0.0	0.00%

SCHOOL DEBT SERVICE

DESCRIPTION:

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

State funding for this fund was eliminated in FY 2011. Reduced interest and principal payments on outstanding debt allowed for level funding from the county government even though state revenues were eliminated.

GOALS:

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

BUDGET SUMMARY:

	FY 2010 Actual	FY 2011 Approved Budget	FY 2011 Estimated Budget	FY 2012 Adopted Budget	Increase/Decrease FY 2011 App. To FY 2012	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	15,305,262	14,806,621	14,806,621	14,696,201	-110,420	-0.75%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	15,305,262	14,806,621	14,806,621	14,696,201	-110,420	-0.75%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	879,831	0	0	0	0	0.00%
Local	14,626,151	14,806,621	14,806,621	14,696,201	-110,420	-0.75%
TOTAL	15,505,982	14,806,621	14,806,621	14,696,201	-110,420	-0.75%
Full-time Positions	0	0	0	0	0	0.00%

TRANSFERS - SCHOOLS

DESCRIPTION:

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

Textbook adoption schedules are set by the Virginia Department of Education. During FY 2010, state textbook funds could be used for any public education expense and did not require a local funding match.

GOALS:

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

BUDGET SUMMARY:

	FY 2010 Actual	FY 2011 Approved Budget	FY 2011 Estimated Budget	FY 2012 Adopted Budget	Increase/Decrease FY 2011 App. To FY 2012	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	0	261,744	261,744	201,364	-60,380	-23.07%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	0	261,744	261,744	201,364	-60,380	-23.07%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	0	261,744	261,744	201,364	-60,380	-23.07%
TOTAL	0	261,744	261,744	201,364	-60,380	-23.07%
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 operating is part of the National School Lunch Program which provides federal funds for students from financially-challenged families to eat at a reduced cost or no charge.

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

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

For FY 2012, there is a \$0.10 increase to all full lunch meal prices.

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 2010 Actual	FY 2011 Approved Budget	FY 2011 Estimated Budget	FY 2012 Adopted Budget	Increase/Decrease FY 2011 App. To FY 2012	
					Amount	%
Costs:						
Personnel	2,291,353	2,355,565	2,355,565	2,476,567	121,002	5.14%
Operating	2,216,986	2,346,206	2,346,206	2,379,568	33,362	1.42%
Capital/Leases	5,441	1,253,926	1,255,976	1,368,306	114,380	9.12%
TOTAL	4,513,780	5,955,697	5,957,747	6,224,441	268,744	4.51%
Revenue:						
Fees	2,700,899	2,830,862	2,830,862	2,721,028	-109,834	-3.88%
State/Federal	1,955,087	1,993,958	1,993,958	2,180,107	186,149	9.34%
Local	0	1,130,877	1,132,927	1,323,306	192,429	17.02%
TOTAL	4,655,986	5,955,697	5,957,747	6,224,441	268,744	4.51%
Full-time Positions	97.2	97.2	97.4	97.4	0.2	0.21%

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.

GOALS:

- To provide textbooks to all students.

BUDGET SUMMARY:

	FY 2010 Actual	FY 2011 Approved Budget	FY 2011 Estimated Budget	FY 2012 Adopted Budget	Increase/Decrease FY 2011 App. To FY 2012	
					Amount	%
Costs:						
Personnel	25,250	33,072	33,072	24,969	-8,103	-24.50%
Operating	395,399	2,919,669	2,919,669	1,982,675	-936,994	-32.09%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	420,649	2,952,741	2,952,741	2,007,644	-945,097	-32.01%
Revenue:						
Fees	22,641	33,500	33,500	26,500	-7,000	-20.90%
State/Federal	0	424,166	424,166	326,321	-97,845	-23.07%
Local	75	2,495,075	2,495,075	1,654,823	-840,252	-33.68%
TOTAL	22,716	2,952,741	2,952,741	2,007,644	-945,097	-32.01%
Full-time Positions	0.5	0.5	0.5	0.5	0.0	0.00%

SCHOOL TRUST FUNDS

DESCRIPTION:

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

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

The Frederick County School Board, as trustee of the Armstrong Trust Fund established in 1980, provides college scholarship awards for a deserving student graduatin 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 2010 Actual	FY 2011 Approved Budget	FY 2011 Estimated Budget	FY 2012 Adopted Budget	Increase/Decrease FY 2011 App. To FY 2012	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	8,142	16,100	16,100	16,100	0	0.00%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	8,142	16,100	16,100	16,100	0	0.00%
Revenue:						
Fees	27,056	16,100	16,100	16,100	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	0	0	0	0	0	0.00%
TOTAL	27,056	16,100	16,100	16,100	0	0.00%
 Full-time Positions	 0	 0	 0	 0	 0	 0.00%

NREP OPERATING FUND

DESCRIPTION:

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

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

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

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

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

Increased expenditures primarily include a one-time payment for employees in lieu of salary increases and increased retirement rates after the FY 11 rate was dramatically cut to save jobs.

GOALS:

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

BUDGET SUMMARY:

	FY 2010 Actual	FY 2011 Approved Budget	FY 2011 Estimated Budget	FY 2012 Adopted Budget	Increase/Decrease	
					FY 2011 App. To FY 2012 Amount	%
Costs:						
Personnel	3,395,940	3,249,555	3,192,784	3,339,286	89,731	2.76%
Operating	699,805	852,846	919,617	845,941	-6,905	-0.81%
Capital/Leases	28,225	386,739	376,739	321,786	-64,953	-16.80%
TOTAL	4,123,970	4,489,140	4,489,140	4,507,013	17,873	0.40%
Revenue:						
Fees	4,207,612	4,130,472	4,130,472	4,181,013	50,541	1.22%
State/Federal	26,000	26,000	26,000	26,000	0	0.00%
Local	0	332,668	332,668	300,000	-32,668	-9.82%
TOTAL	4,233,612	4,489,140	4,489,140	4,507,013	17,873	0.40%
Full-time Positions	70.5	64.9	65.3	65.4	0.5	0.77%

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 2010 Actual	FY 2011 Approved Budget	FY 2011 Estimated Budget	FY 2012 Adopted Budget	Increase/Decrease FY 2011 App. To FY 2012	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	7,959	45,000	45,000	50,000	5,000	11.11%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	7,959	45,000	45,000	50,000	5,000	11.11%
Revenue:						
Fees	374	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	10,000	45,000	45,000	50,000	5,000	11.11%
TOTAL	10,374	45,000	45,000	50,000	5,000	11.11%
 Full-time Positions	 0	 0	 0	 0	 0	 0.00%

Capital Funds



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

**CAPITAL IMPROVEMENT PLAN
FREDERICK COUNTY
2011-2012**

The Code of Virginia assigns the responsibility for preparation of plans for capital outlays to the local planning commission. The Capital Improvements Plan (CIP) consists of a schedule for major capital expenditures for the county for the ensuing five years. The CIP consists of a separate document that was adopted by the Board of Supervisors on January 12, 2011.

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 Committee (CPPC), a committee of the Planning Commission. The CPPC meets with department representatives regarding expenditure requests to determine a recommended priority for the various projects. 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**

	2011-12	2012-13	2013-14	2014-15	2015-16	2016+	County Contrib.	Total Cost
Public Schools								
Transportation Facility	14,000,000						14,000,000	14,000,000
Fred. Co. Middle School Replacement						28,000,000	28,000,000	28,000,000
Fourth High School						54,000,000	54,000,000	54,000,000
Sherando High Parking Lot Improvement						TBD	TBD	TBD
Bass Hoover Elem. Limited Add & Renov.						1,500,000	1,500,000	1,500,000
R. E. Aylor Middle Renovation						18,000,000	18,000,000	18,000,000
James Wood High Renovation						TBD	TBS	TBD
Apple Pie Elem. Phase 2 Renovation						TBD	TBD	TBD
FCPS Admin. Office Exp./Renov.						TBD	TBD	TBD
Fifth Middle School						28,000,000	28,000,000	28,000,000
Bass Hoover Elem. Phase 2 Renov.						TBD	TBD	TBD
Elementary School #12 (D)						15,000,000	15,000,000	15,000,000
Elementary School #13 (D)						15,000,000	15,000,000	15,000,000
Total Public Schools	14,000,000						173,500,000	173,500,000
Parks and Recreation								
Indoor Aquatic Facility	15,163,000						15,163,000	15,163,000
Restroom/Concession Renov. Sherando	162,000						162,000	162,000
Baseball Field Lighting	1,090,498						1,090,498	1,090,498
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
Water Slide/Spray Grounds						1,251,208	1,251,208	1,251,208
Softball Complex - Sherando						671,062	671,062	671,062
Soccer/Multi Use Fields – Sherando						1,121,998	1,121,998	1,121,998
Access Road w/Parking/Trails-Sherando						1,540,626	1,540,626	1,540,626
Maintenance Compound – Sherando						374,310	374,310	374,310
Open Play Areas – Clearbrook						478,565	478,565	478,565
Lake/Trails/Parking/2 Fields-Sherando						1,360,610	1,360,610	1,360,610
Skateboard Park – Sherando						513,089	513,089	513,089
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
Community Parks(5)						1,347,153	1,347,153	1,347,153
Neighborhood Parks (3)						336,788	336,788	336,788
District Parks (Northeast & Southwest)						7,858,238	7,858,238	7,858,238
Total Parks and Recreation	16,415,498						51,768,988	51,768,988
Regional Library								
Bowman Parking Lot/Sidewalk	258,028						258,028	258,028
Gainesboro Branch						2,191,696	2,191,696	2,191,696
Senseny/Greenwood Branch						N/A	N/A	N/A
Route 522 Branch						N/A	N/A	N/A
Total Regional Library	258,028						2,449,724	2,449,724
Transportation								
Route 37 Engineering & Cons. (E)	300,000,000						300,000,000	300,000,000
I-81 Exit 310 Improvements (E)						30,000,000	30,000,000	30,000,000
I-81 Exit 307 Relocation (E)						60,000,000	60,000,000	60,000,000
Warrior Drive Extension (E)						23,200,000	23,200,000	23,200,000
Channing Drive Extension (E)						20,600,000	20,600,000	20,600,000
Widening of Route 11 North (E)						47,800,000	47,800,000	47,800,000
Brucetown/Hopewell Realignment (E)						3,000,000	3,000,000	3,000,000
Senseny Road Widening (E)						22,800,000	22,800,000	22,800,000
East Tevis Street Extension (E)						2,600,000	2,600,000	2,600,000
Inverlee Way (E)						10,200,000	10,200,000	10,200,000
Fox Drive (E)						250,000	250,000	250,000
Renaissance Drive (E)						2,000,000	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	500,000	3,000,000	3,000,000
Eastern Road Plan Improvements						TBD	TBD	TBD
Total Transportation	300,650,000						527,450,000	527,450,000
Winchester Airport								
Rehab R/W/Upgrade Airfield (A,B)	10,000,000						200,000	10,000,000
Land Acquisition, Parcel 50 (A,B)		225,000					4,500	225,000
Land Acquisition Parcels 51, 52 (A,B)		295,000					5,900	295,000
Design T/W Reloc Sec 1 (A,B)		200,000					4,000	200,000
Land Acquisition, Parcel 54 (A,B)			315,790				6,316	315,790
Construct T/W Reloc Sec 1 (A,D)			3,684,210				73,684	3,684,210
Land Acquisition, Parcel 67 (A,B)				263,158			10,526	263,158
Land Acquisition, Parcels 64,65 (A,B)					526,316		5,263	526,316
Total Airport	10,000,000						310,189	15,509,474

	2011-12	2012-13	2013-14	2014-15	2015-16	2016+	County Contrib.	Total Cost
County Administration								
Relocation of Gainesboro Site	12,000	256,000					268,000	268,000
Albin Citizens Center						374,850	374,850	374,850
Relocation/Expansion Gore Site						225,350	225,350	225,350
General Gov. Capital Expenditures (E)	200,000	200,000	200,000	200,000	200,000	1,000,000	1,000,000	1,000,000
Total County Administration	212,000						1,868,200	1,868,200
Fire and Rescue								
Fire & Rescue Station #22	400,000	1,500,000	1,500,000			3,400,000	3,400,000	3,400,000
Fire & Rescue Station #22 Apparatus		100,000	805,000			905,000	905,000	905,000
Fire & Rescue Station #23						3,700,000	3,700,000	3,700,000
Regional Training Center						31,175,000	31,175,000	31,175,000
Fire & Rescue Station #24						3,750,000	3,750,000	3,750,000
Station #15 (Round Hill) Relocation	494,000	3,787,696				4,281,696	4,281,696	4,281,696
Station #13 (Clear Brook) Relocation						4,521,000	4,521,000	4,521,000
Fire & Rescue Capital Equipment (E)	200,000	200,000	200,000	200,000	200,000	1,000,000	1,000,000	1,000,000
Total Fire and Rescue	1,094,000						17,877,696	45,877,696
Total	342,629,526							825,279,082

- 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 2011-2012 are presented as follows:

Transportation Facility: This project involves the construction 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.

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. There are no indoor public pools in Frederick County. By constructing the indoor pool, it would permit the 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.

Sherando Baseball Complex Restroom/Concession Renovation: This project involves upgrading the restroom and concession areas at SherandoParks Baseball Facilities. This project will provide recreational opportunities for the Clearbrook Park and Sherando Park service area which includes all county residents. trict parks exceeds 425,000 annually and is growing..

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 project will provide recreational opportunities for the Clearbrook Park and Sherando Park service area which includes all county residents. Park visitation at the two district parks exceeds 425,000 annually and is growing..

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.

Senseny Road Bicycle and Pedestrian Improvements: This project will construct bicycle and pedestrian improvements along Senseny Road from Greenwood Road to the I-81 crossover. This project will improve pedestrian safety along a corridor surrounded by residential development and centered upon the Senseny Road Elementary School.

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.

Gainesboro Convenience Site Relocation: This project consists of the relocation of the Gainesboro citizens' convenience site to property located within the Gainesboro community. 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.

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.

Round Hill Fire Station (#15) Relocation: This project includes the relocation and building of a 22,000 square foot facility to accommodate ten or more pieces of emergency equipment and to house living and sleeping areas for staff. A community center of approximately 10,000 square feet, with a capacity of 400 people, is also planned. The existing facility serving the Round Hill area is 50+ years old and not large enough to accommodate the equipment needed to serve the commercial growth in the Round Hill community.

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

These above items are just recommendations made through the Capital Improvements Plan adopted by the Board of Supervisors on January 12, 2011. 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 2010-2011 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:

\$12,359	Integrated Technology Equipment – emergency needs
58,730	Vehicle Lease Payments for Sheriff cruisers
136,519	Capital leases for office/miscellaneous equipment
249,463	Building leases
<u>457,071</u>	

Regional Jail Fund:

\$7,336	Purchase of a double convection oven
31,050	Purchase of a 15 passenger van
14,460	Office equipment leases
<u>52,846</u>	

Landfill Fund:

\$2,500	Communications equipment
5,000	Integrated Technology Equipment
10,000	Miscellaneous tools for Maintenance Shop
40,000	Miscellaneous equipment rental
500,000	Clarke County Property Improvements – This project is to make improvements to property that the landfill owns in Clarke County (formerly the Peter Paul Riley farm). These improvements are required under a conditional use permit issued by Clarke County for the property. These improvements must be made prior to any clay extraction for future landfill cell development. The improvements include the construction of two storm water detention ponds along with installing fencing and earthen sound attenuation berms around borrow areas. Once these improvements have been made, there should be minimal impacts to future budgets for maintenance and operation.

2,000,000	CDD Cell Development – 10 acres – Rough grading of a new CDD cell was started in 2010 in order to gain material for MSW cell closure. This project will be to complete approximately ten acres of Construction Demolition Debris landfill cell space. This will include the placement of liner material and a leachate collection system within the new cell. This project will be scheduled to be completed after the Clarke County property improvements to allow for use of materials extracted in this cell development. The current area of filling at the CDD landfill will reach final elevation within the next three years, making this project necessary to continue operations of the facility.
50,000	Stormwater Management System Improvements – Storm water from the landfill facility is regulated by the Virginia Department of Environmental Quality. Previous sampling at the storm water outfalls has indicated areas that need improvement. Possible solutions include the construction of an additional detention pond or other best management practices to remove suspended solids. The primary area of concern is outfall number two, which is located along the facility’s main entrance road. Future expenses for maintenance of any improvements should be minimal and will be absorbed into the facility’s general operations.
350,000	Permit 40 Leachate Collection Basin Upgrade – The permit 40 landfill was permitted in 1971 and stopped receiving waste in 1993. Facilities used for handling the leachate that is generated at this facility are from that time period and require replacement or upgrading. This includes the collection basin and associated transfer pump. The synthetic liner in the current basin has a high probability of becoming compromised and should be replaced. Currently a portable diesel pump is being used to transfer liquids from this basin to the leachate pretreatment facility. An upgrade would include a new pump station with level sensors and an electric pump. This upgrade will have a minimal net impact on future budgets.
125,000	Gas Wellfield Improvements – As the waste is placed in the landfill, periodic expansions of the landfill gas collection system is required. It is anticipated that five new wells will be installed in FY 2011-2012. These gas wells will allow for the collection and control of additional landfill gas from a health and safety standpoint as well as provide additional fuel for the electrical generation plant. These wells will provide a positive impact on future budgets through electrical production and carbon credit offsets.
<u>575,000</u> \$3,657,500	Depreciation of Equipment

Division of Court Services Fund:

\$6,419	Motor Vehicle lease payment
2,700	Machinery and Equipment - Shredder
5,050	Office equipment leases
<u>31,101</u>	Building leases
\$45,270	

Airport Operating Fund:

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

School Funds:

\$3,421,891

School Operating/School Food Service/NREP Operating Fund Capital Expenses

Capital outlay expenditure appropriations for FY 2012 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.

1,085,123

School Capital Fund

Capital outlay expenditure appropriations for FY 2012 for the School Capital Fund are for the replacement/repair of fire alarm system, roof sections, restroom facilities, lighting and plumbing components, foyer and cafeteria flooring at certain school buildings. The capital outlay appropriation is not considered significant non-routine capital expenditures – rather they are routine expenditures to continue operations of the school division.

\$4,507,014

Total Capital/Leases for all Funds:

\$8,976,832

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.

For FY 2012, funds are made available to the School Capital Projects Fund through a transfer from the School Debt Service Fund. These capital projects are not considered routine building maintenance or significant construction costs and include replacement/ repair of fire alarm system, roof sections, restroom facilities, lighting and plumbing components, foyer and cafeteria flooring at certain school buildings.

GOALS:

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

BUDGET SUMMARY:

	FY 2010 Actual	FY 2011 Approved Budget	FY 2011 Estimated Budget	FY 2012 Adopted Budget	Increase/Decrease	
					FY 2011 App. To FY 2012 Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating		0		0	0	0.00%
Capital/Leases		1,693,595			1,693,595	100.00%
TOTAL	562,926	1,693,595	316,869	1,693,595	1,693,595	100.00%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	0	1,693,595			1,693,595	100.00%
TOTAL	0	1,693,595	316,869	1,693,595	1,693,595	100.00%
Full-time Positions	0	0	0	0	0	0.00%

Statistics



Belle Grove Plantation
Middletown, Virginia
Built in 1797

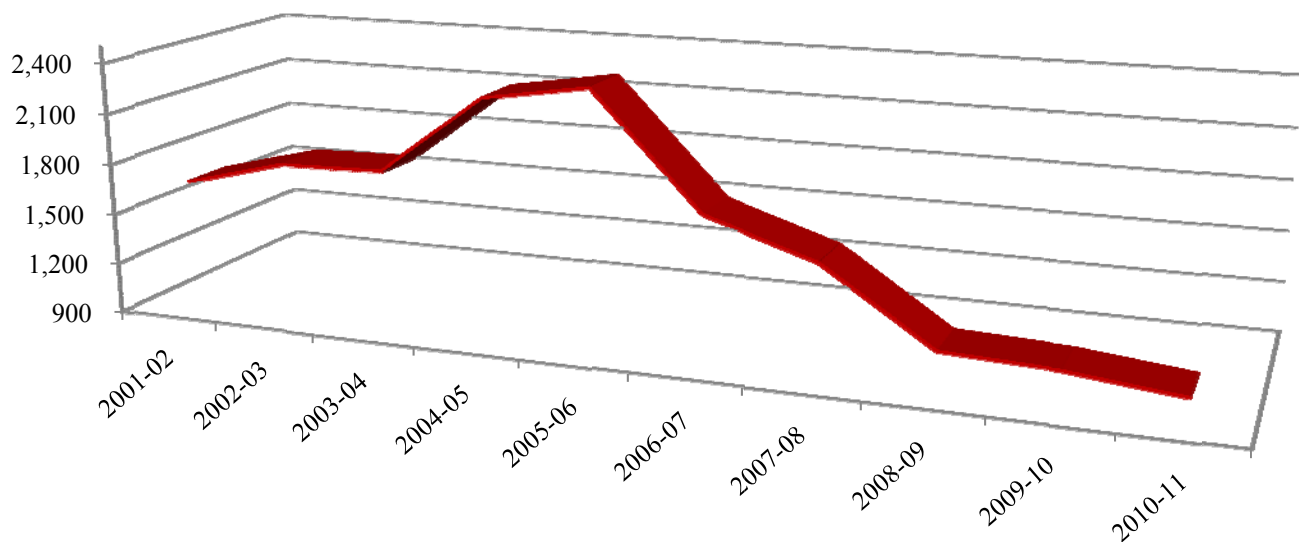
Frederick County, Virginia
Property Value and Construction

Last Ten Fiscal Years

Fiscal Year	# of Permits	Commercial		Property Value		
		Industrial Construction	# of Permits	Residential Construction	Commercial/Residential	Non-Taxable
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
2009-10	244	48,476,650	849	55,093,500	8,050,510,886	629,193,050
2010-11	237	32,499,993	790	51,363,019	7,835,125,164	714,807,150

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

Building Permits Issued
Last Ten Fiscal Years



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

Fiscal Year	Real Estate	Personal Property	Machinery & Tools	Mobile Homes	Public Utility		Total
					Real Estate	Personal Property	
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
2009-10	8,050,510,886	874,370,959	268,337,708	39,529,909	233,045,416	1,091,033	9,466,885,911
2010-11	7,835,125,164	923,821,006	252,377,445	40,893,172	257,775,602	966,251	9,310,958,640

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

Frederick County, Virginia

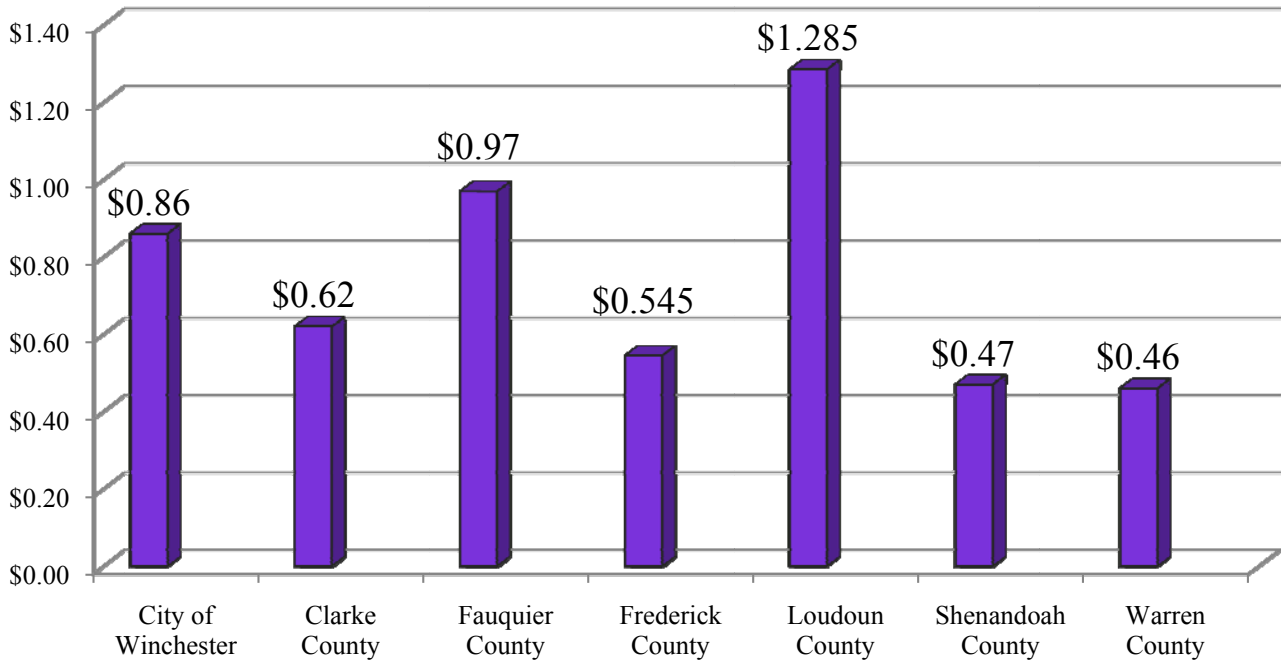
Property Tax Rates

Last Ten Calendar Years

Calendar Year	Real Estate	Personal Property	Machinery and Tools	Mobile Homes	Public Utilities	
					Real Estate	Personal Property
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
2010	0.51	4.86	2.00	0.51	0.51	4.86
2011	0.545	4.86	2.00	0.545	0.545	4.86

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, 2010

	Component Units				
	Governmental Activities	Business- Type Activities	Total	School Board	Industrial Development Authority
Assets:					
Cash and cash equivalents	\$38,675,528	\$20,298,209	\$58,973,737	\$17,854,156	\$107,262
Restricted cash	0	11,447,156	11,447,156	0	0
Receivables, net	7,242,929	542,191	7,785,120	299,206	0
Due from other governments	9,886,086	0	9,886,086	5,901,508	0
Intergovernmental loan	734,939	0	734,939	0	0
Prepaid Expenses	19,279	0	19,279	0	1,732
Inventory	0	0	0	165,947	0
Unamortized debt issuance costs	379,463	0	379,463	0	0
Capital Assets:					
Land and construction in progress	2,434,277	6,873,539	9,307,816	8,290,115	0
Other capital assets, net of accumulated depreciation	130,227,271	11,390,854	141,618,125	81,709,711	0
Capital assets, net	132,661,548	18,264,393	150,925,941	89,999,826	\$0
Total assets	189,599,772	50,551,949	240,151,721	114,220,643	108,994
Liabilities:					
Accounts payable and accrued expenses	\$1,827,346	\$786,255	2,613,601	\$14,907,400	\$0
Accrued interest payable	2,685,734	0	2,685,734	0	0
Claims payable	635,242	0	635,242	1,272,177	0
Unearned revenue	2,066,087	15,493	2,081,580	0	0
Amounts held for others	1,596,013	0	1,596,013	0	0
Long-term liabilities:					
Due within one year	13,041,879	74,199	13,116,078	565,261	0
Due in more than one year	136,291,576	11,478,955	147,770,531	2,172,202	0
Total Liabilities	158,143,877	12,354,902	170,498,779	18,917,040	0
Net Assets:					
Invested in capital assets, net of related debt	-\$8,248,388	\$18,264,393	\$10,016,005	\$89,999,826	\$0
Unrestricted	39,704,283	19,932,654	59,636,937	5,303,777	108,994
Total net assets	31,455,895	38,197,047	69,652,942	95,303,603	108,994

Frederick County, Virginia

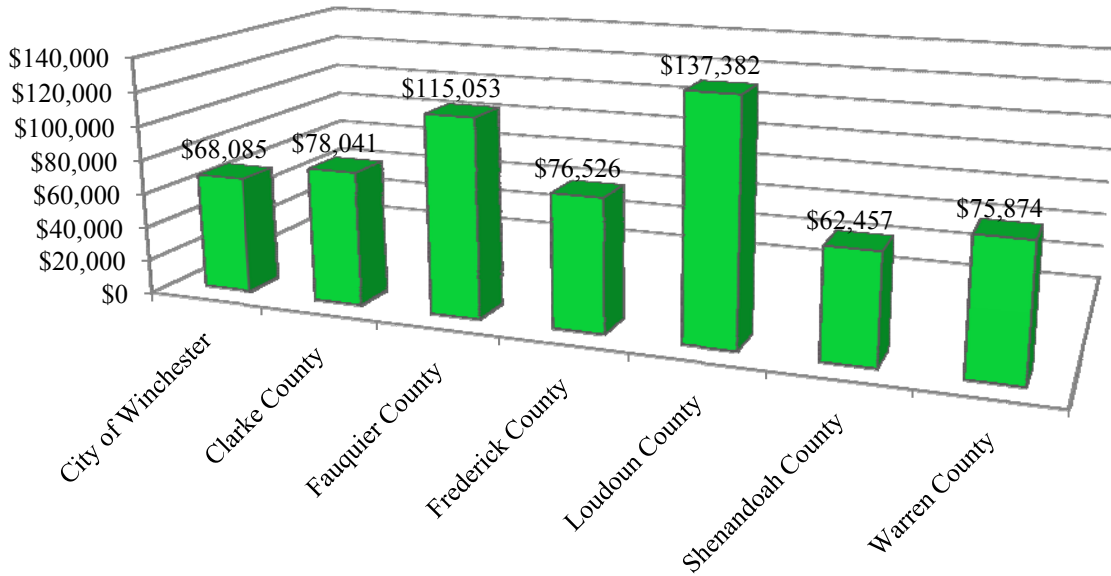
Demographic Statistics

Last Ten Calendar Years

Calendar Year	Population (1)	Per Capita Income (1) (2)	School Enrollment (3)	Unemployment Rate (1)
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	32,667	11,742	2.1%
2006	70,575	34,749	12,549	2.6%
2007	72,949	35,482	12,905	3.0%
2008	73,886	36,222	13,041	4.3%
2009	74,384	36,360	13,061	8.0%
2010	78,305	N/A	13,043	7.1%

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

Average Household Income Comparison of Neighboring Counties and Cities



Frederick County, Virginia
Principal Real Property Taxpayers
At June 30, 2011

Taxpayer	Type of Business	Assessed Valuation (1)	Percentage of Total Assessed Valuation
Potomac Edison	Utility – Electric Power	\$115,950,932	1.39%
Verizon	Utility – Telephone	\$37,672,620	0.45%
H. P. Hood, Inc.	Dairy Plant	\$36,979,500	0.44%
Fort Collier Group	Industrial Park	\$34,699,500	0.41%
Cowperwood FEMA	Federal Government	\$33,059,200	0.39%
Equity Ind Winchester	Distribution	\$28,373,000	0.34%
Washington Gas	Utility – Natural Gas	\$21,536,210	0.25%
Cole HD	Motorcycle Shop	\$18,443,000	0.22%
Elman FBI Association	Federal Government	\$17,737,100	0.21%
Kohl's	Distribution	\$16,317,300	0.19%
Total		\$360,768,362	4.30%
Total assessed valuation for all real property – 2010 calendar year assessment		\$8,331,503,288	100.00%

(1) Percentage of total assessed valuation is based on 2010 tax year assessed value for real property taxes.

Frederick County, Virginia

Miscellaneous Statistics

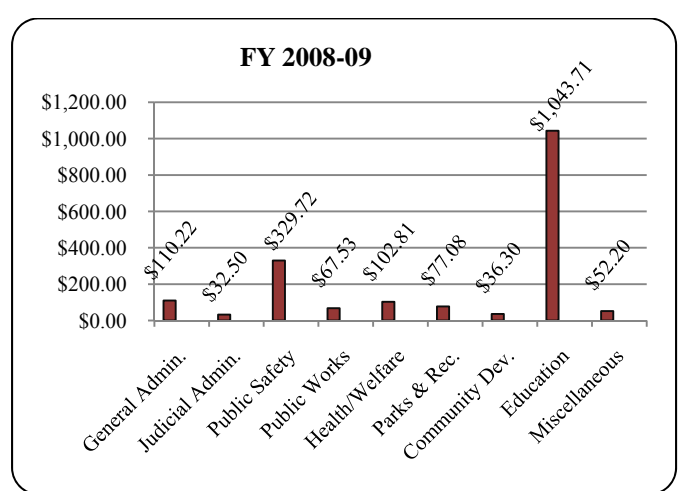
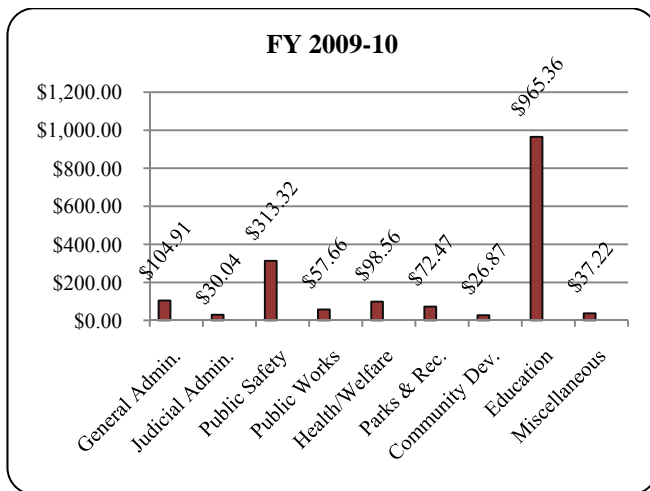
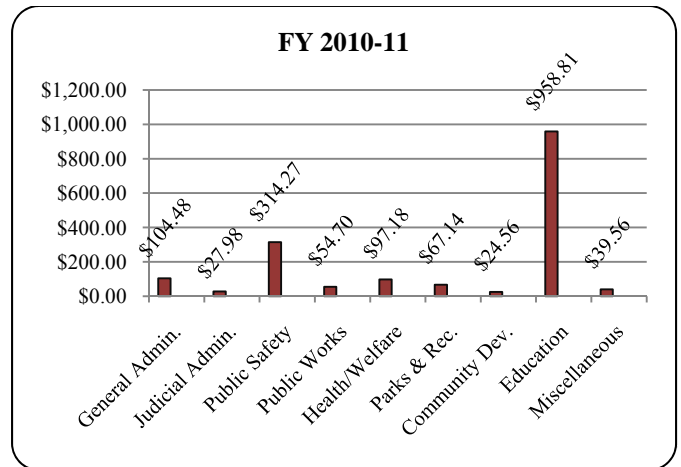
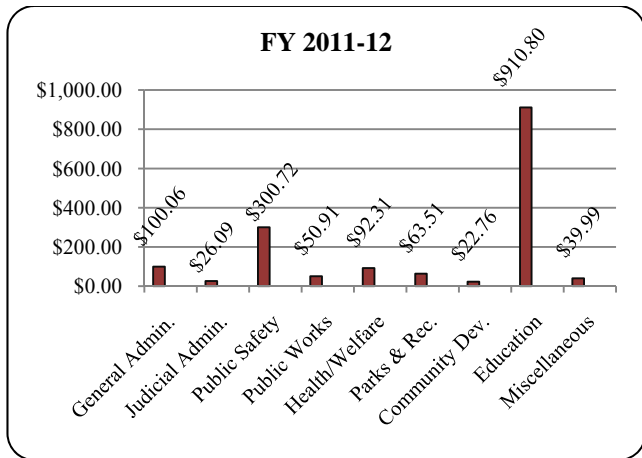
At June 30, 2010

Form of Government:	County Administrator	
Area:	427 square miles	
Fire Protection:	Number of volunteer fire stations	11
	Number of volunteer firefighters	587
Police Protection:	Number of stations	1
	Number of law enforcement personnel	91
Education:	Elementary Schools	11
	Middle Schools	4
	High Schools	3
	Technical/Vocational/Alternate Center	1
	Regional Special Education Facility	1
	Number of students	13,043
	Number of instructional personnel	1,439
Parks and Recreation:	Number of district parks	2
	Total district park acreage	389
	Number of neighborhood parks	3
	Total neighborhood park acreage	12
	Number of park visitors	435,800
	Number of shelters	16
	Number of lakes	2
	Number of playgrounds	9
	Number of disc golf courses (18 holes)	1
	Number of swimming pools	2
	Number of community centers	5
	Number of baseball fields maintained	10
	Number of softball fields maintained	34
	Number of soccer fields maintained	29
	Number of Frederick County Public Schools sites maintained	21
	Total FCPS acreage maintained	272
	Number of basicREC sites	10
	Number of recreation program participants	44,500
Building Permits Issued:	(Includes mobile homes)	1,027
Employees:	(Full-time)	634

FREDERICK COUNTY TAXPAYER COSTS

	General Fund FY 2011-12	Per Capita \$	% of Total
General Administration	\$7,835,455	\$100.06	6.23%
Judicial Administration	2,043,138	26.09	1.62%
Public Safety	23,548,177	300.72	18.71%
Public Works	3,986,893	50.91	3.17%
Health/Welfare	7,228,685	92.31	5.74%
Parks & Rec./Cultural	4,972,994	63.51	3.95%
Community Development	1,782,527	22.76	1.42%
Education (includes Debt Svc.)	71,320,312	910.80	56.67%
Miscellaneous	3,131,757	39.99	2.49%
	\$125,849,938	\$1,607.15	100.00%

Dollar amounts are based on an estimated population of 78,305 and a total General Fund budget of \$125,849,938.



Glossary



Winchester Regional Airport
Winchester, Virginia
Established 1987

BUDGET GLOSSARY

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

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

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

Fiduciary Fund:	Also referred to as Trust and Agency Funds, accounts for assets held by a governmental unit in a trustee capacity or as an agent or custodian for individuals or private organizations.
Fiscal Plan:	The instrument used by the budget-making authority to present a comprehensive financial program to the Board of Supervisors.
Fiscal Year:	The time period designated by the County signifying the beginning and ending period for recording financial transactions. The County of Frederick has specified July 1 to June 30 as its fiscal year.
Fixed Assets:	Assets of long-term character which are intended to continue to be held or used, such as land, buildings, machinery, furniture and other equipment.
Fund:	An accounting entity that has a set of self-balancing accounts recording cash and other financial resources, together with all related liabilities and residual balances, and changes therein, which are separated by specific activities in accordance with special regulations, restrictions or limits. Seven commonly used funds in public accounting are: general fund, special revenue funds, debt service funds, capital project funds, enterprise funds, trust and agency funds and internal service funds.
Fund Balance:	Fund balance is the excess of assets over liabilities. A certain portion of fund balance is comprised of cash (asset). Having cash reserves allows the County to maintain cash flow since tax collections only occur at the middle and end of the fiscal year.
Function:	A group of related programs crossing organizational (department) boundaries and aimed at accomplishing a broad goal or accomplishing a major service.
G. A. S. B.:	Governmental Accounting Standards Board
G. I. S.:	This refers to Graphic Information System. It is an electronic library containing information about the land, its inhabitants, its physical condition, resources and legal status. It is a library that consists of information that can be used to conduct research through collection, sorting and reordering of descriptive and pictorial information. G. I. S. can provide information, such as maps and data reports, to help make land use decisions.
General Fund:	The largest fund within the County, the General Fund accounts for most of the financial resources of the government. General Fund revenues include property taxes, licenses and permits, local taxes, service charges and other types of revenue. This fund usually includes most of the basic operating services, such as fire and police protection, finance, data processing, parks and recreation, public works and general administration.
General Obligation Bonds:	Bonds that finance a variety of public projects such as buildings and improvements; the repayment of these bonds is usually made from the General Fund, and these bonds are backed by the full faith and credit of the issuing government.

Governmental Funds:	The funds that report most of the county's basic services. The activities are supported primarily by property taxes and support such basic services as general administration, public safety, parks and recreation and community development.
Grant:	A contribution by a government or other organization to support a particular function. Grants may be classified as either categorical or block depending upon the amount of discretion allowed the grantee.
Intergovernmental Revenue:	Revenues from other governments, such as State and Federal government in the form of grants, entitlements, shared revenue or payments in lieu of taxes.
Internal Service Fund:	Funds used to account for the financing of goods or services provided by one department to another department.
Inventory:	A detailed listing of property currently held by the government.
J. J. C.:	Joint Judicial Center is the judicial facility located in downtown Winchester that is shared between the City of Winchester and Frederick County.
Leachate:	A solution formed by the percolation of a liquid such as the runoff caused by rain water percolating through the landfill.
Line-Item Budget:	A budget that lists each expenditure category (salary, materials, telephone service, travel, etc.) separately, along with the dollar amount budgeted for each specified category.
Literary Loans:	The Literary Fund of the Commonwealth of Virginia was created by the Virginia General Assembly to provide low interest rate loans to localities for the erecting, altering or enlarging school buildings. The Literary Fund is invested and managed by the Virginia Board of Education, as prescribed by law.
Long-term Debt:	Debt with a maturity of more than one-year after the date of issuance.
Modified Accrual:	Cash basis of accounting that recognizes payables in the accounting period in which the liability is incurred except for long-term debt, and receivables in the accounting period in which they become available and measurable.
NAICS:	North American Industrial Classification System – Structure which industries are aggregated.
NCLB:	No Child Left Behind – A federal act.
Non-Revenue:	Monies that are not generated from income producing activities. Examples are transfers from other funds, carry forward funds and proceeds from the sale of bonds.
NREP:	Northwestern Regional Education Program
Object Code:	An expenditure category, such as salaried, supplies or vehicles.
Operating Budget:	A budget which applies to all outlays other than capital outlays.
Operating Fund:	A fund restricted to a fiscal budget year.

Performance Indicators:	A measure or gauge of an accomplishment or the effectiveness.
Personal Property:	A category of property, other than real estate, so identified for purposes of taxation. It includes personally owned items, corporate property and business equipment. Examples include automobiles, motorcycles, trailers, boats, airplanes, business furnishings and manufacturing equipment. Goods held by manufacturers, wholesalers or retailers (inventory) are not included.
Proffer:	An offer of cash or property. This usually refers to property, cash or structural improvements offered by contractors in land development projects.
Property Tax:	Property taxes are levied on both real and personal property according to the property's valuation and the tax rate.
Proprietary Funds:	There are two types of proprietary funds: Enterprise Funds and Internal Service Funds. Enterprise Funds account for the financing of services to the general public where all or most of the operating expenses involved are recorded in the form of charges to users of such services. An example of an enterprise fund is the county's landfill. An internal service fund accounts for the financing of goods or services provided by one department or agency to other departments or agencies of the county government. An example of an internal service fund would be the health insurance fund.
Proration:	A system in which taxes are assessed proportionally during the year.
Real Property:	Real estate, including land and improvements, classified for purposes of tax assessment.
Revenue:	Funds that the government receives as income. It includes such items as tax payments, fees form specific services, receipts from other governments, fines, forfeitures, grants, shared revenues and interest income.
RCRA:	Resource Conservation and Recovery Act
SOL:	Standards of Learning
SOQ:	Standards of Quality
Special Revenue Fund:	A fund used to account for revenues from specific taxes or other earmarked revenue sources which by law are designated to finance particular functions or activities of government. After the fund is established, it usually continues year after year until discontinued or revised by proper legislative authority.
Tax Rate:	The level of taxation stated in terms of either a dollar amount (i.e., .85 per \$100 assessed valuation) or a percentage of the value of the tax base (i.e., 4.5% sales tax).
Tipping Fees:	The cost for using the landfill; generally levied on tonnage of solid waste.
User Fees:	These are charges for certain county services used by the public. Examples include fees for the use of swimming pools, summer camps and animal adoption.

VPSA:

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

Index



Rouss City Hall
City of Winchester, Virginia
Built in 1901

INDEX

A

Administration – summary, **66**
Agency Funds – definition, **57**
Airport Authority
 Operating, **171-172**
Ambulance and Rescue Service, **106**
Animal Shelter, **128-129**
Area Agency on Aging, **133**
A. S. A. P., **165**
Assessed Valuation, **197**
Average Household Income, **200**

B

Basis of Budgeting, **57**
Basis of Financial Reporting, **56-57**
Board of Supervisors, **67-68**
Bonds
 Outstanding, **8**
 School, **9**
Budget
 adoption, **1-4**
 amendment, **5**
 calendar, **7**
 development, **i**
 issues, **i-iii**
 policies, **xi-xiv**
 process, **i, 1-4**
 Summary by Category, **14-16**
Building Appeals Board, **153**
Building Permits
 issued, **196**
 value, **196**
Business-Type Activities, **56**

C

Capital Expenses by Fund, **192-194**
Capital Improvements Plan, **188-194**
Capital Policies, **xiii**
Capital Projects
 School Capital Fund, **195**
Circuit Court, **91**
Clearbrook Park, **144**
Clerk of the Circuit Court, **94-95**
Commissioner of the Revenue, **76-77**
Commonwealth Attorney, **98-99**

Community College, **138**
Community Development – summary, **147**
Component Units, **56**
Core Values, **x**
Cost of Living, **64**
County Administrator, **69-70**
County Attorney, **71-72**
County Office Buildings, **127**
Crime Rate, **64**

D

Debt Limit, **xiii, 5-6**
Debt Management Policies, **xi, 5-6**
Debt Service
 Fund, see Schools
Demographic Statistics, **200**
Division of Court Services
 A.S.A.P., **165**
 Administration, **166**
 Inebriate Center, **167**
 Inebriate Center – local contribution, **97**
 Old Dominion Community Corrections, **168**

E

Economic Development, **150-151**
Electoral Board, **87**
Employees
 Number of, **17, 203**
Employment Trends, **63-64**
Engineering, **119-120**
Enterprise Fund – definition, **57**
Expenditure Analysis, **11, 14-16, 19**
Expenditures by Source, **19-21**
Extension, **157-158**

F

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

INDEX

Fund Balance
policy, **54**
projected, **55**
Statement, **53-55**
Fund Summary, **14-16**

G

General District Court, **92**
General Fund
revenue analysis, **27**
revenue comparison, **26**
revenues, **25-38**
Glossary, **204-209**
Governmental Funds – definition, **57**
Gypsy Moth/Biosolids, **155**

H

Handley Library, **64, 146**
Harriet S. Sides Trust Fund, **185**
Health and Welfare – summary, **130**
Health Department, **131**
History, **59-61**
Human Resources, **73-74**

I

Indebtedness – long-term, **9**
Independent Auditor, **75**
Inebriate Center – Local Contribution, **97**
Information Technologies, **83-84**
Inspections
Department of, **110-111**
Permits issued, **196**
Internal Service Fund – definition, **57**
Investment Policies, **xiv**

J

Judicial Administration – summary, **90**
Juvenile and Domestic Relations Court, **93**
Juvenile Court Probation, **108-109**

L

Landfill
Fund, **162-163**
tipping fees, **20**
Larrick Trust Fund, **185**
Law Library, **96**
Litter Control, **124**
Lord Fairfax Community College, **138**

M

Maintenance Department, **125-126**
Management Information Systems, **85**
Medical Care, **64**

N

Northern Shenandoah Valley
Regional Commission, **154**
Northwestern Community Services, **132**
Northwestern Regional Adult Detention
Center, **160-161**
NREP Operating Fund, **186**
NREP Textbook Fund, **187**

O

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

P

Parks
Administration, **141**
Maintenance, **142**
Parks, Recreational & Cultural – summary,
65, 139
Part-time Personnel, **19**
Per Capita Income, **200**
Personal Property Taxes, **vi, 28, 198**
Physical Characteristics – County, **61**
Planning and Development, **148-149**
Population, **viii, 61-62, 200**
Principal Taxpayers, **201**
Private Purpose Trust Funds, **57**

INDEX

Programmatic Goals, **xi-xii**
Property Tax
 rates, **vi, 28, 198**
 relief, **134**
Proprietary Fund – definition, **57**
Public Assistance, **137**
Public Safety – summary, **102**
Public Safety Communications, **114-115**
Public Safety Contributions, **107**
Public Works – summary, **116**

Q

Quality of life, **64-65**

R

Real Estate Taxes, **vi, 28, 198**
Reassessment, Department of, **78**
Recreation Centers, **143**
Refuse
 Collection, **121-122**
 Disposal, **123**
Regional Library, **146**
Registrar, **88-89**
Reserve Fund Policies, **xiv**
Revenue
 Airport Authority, **43**
 Analysis, **10, 12, 26, 27**
 Detention Center, **39**
 Division of Court Services, **41**
 General Fund, **12, 25-38**
 Landfill, **40**
 NREP Operating, **52**
 NREP Textbook, **52**
 School Capital, **49**
 School Debt Service, **49**
 School Food Service, **50**
 School Operating, **45-48**
 School Textbook, **51**
 School Trust Fund, **51**
 Shawneeland Sanitary District, **42**
Road Administration, **117**

S

School
 Administration, **176**
 Attendance & Health Services, **176**
 Capital Fund, **195**
 Debt Service, **181**
 Enrollment, **62-63, 200, 202**
 Facilities, **179**
 Food Service, **183**
 Instruction, **175**
 NREP Operating, **186**
 NREP Textbook, **187**
 Operation & Maintenance Services, **178**
 Pupil Transportation, **177**
 Summary, **62-63, 173**
 Technology, **180**
 Textbook Fund, **184**
 Transfers, **182**
 Trust Funds, **185**
Shawneeland Sanitary District, **169-170**
Sherando Park, **145**
Sheriff, **103-104**
Social Services Administration, **135-136**
Soil & Water Conservation District, **156**
Statement of Net Assets, **199**
Street Lights, **118**

T

Treasurer, **79-80**
Tax Exempt Organizations, **29**
Taxes
 Real Estate, **vi, 28, 198**
 Personal Property, **vi, 28, 198**
Taxpayer Costs, **203**
Transfers
 General Operating Fund, **159**
 School Operating Fund, **182**
Textbooks, see School

U

Unemployment
 Rate, **63, 200**
Unfunded Requests, **vi-vii**

INDEX

V

Victim/Witness Program, **100-101**
Vision Statement, **x**
Volunteer Fire Departments, **105**

Z

Zoning Board, **152**