

Frederick County, Virginia



2012-2013 Annual Budget

**FREDERICK COUNTY, VIRGINIA
BOARD OF SUPERVISORS
2012-2013**



Richard C. Shickle, Chairman



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Opequon District**



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Back Creek District**



**Gene E. Fisher
Shawnee District**



**Charles S. DeHaven
Stonewall District**



**Christopher E. Collins
Red Bud District**



**Ross P. Spicer
Gainesboro District**

FREDERICK COUNTY, VIRGINIA

OFFICIALS

2012-2013

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 T. Banks Information Technologies Director
Charles B. Tyson Management Information Systems Director
Eric R. Lawrence Planning and Development Director
Patrick E. Barker Economic Development Director
Jason L. Robertson Parks and Recreation Director
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
Tamara Green Social Services Director
Phillip Roby Social Services Board Chairman
David Crabtree Health Department District Administrator
Robert P. Mowery Sanitation Authority Chairman
Uwe E. Weindel Engineer/Director Sanitation Authority
Karen Ridings Frederick County Extension Agent
Richard S. Miller General Registrar
David T. Sovine Superintendent of Schools



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
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PRESENTED TO

Frederick County

Virginia

For the Fiscal Year Beginning

July 1, 2011

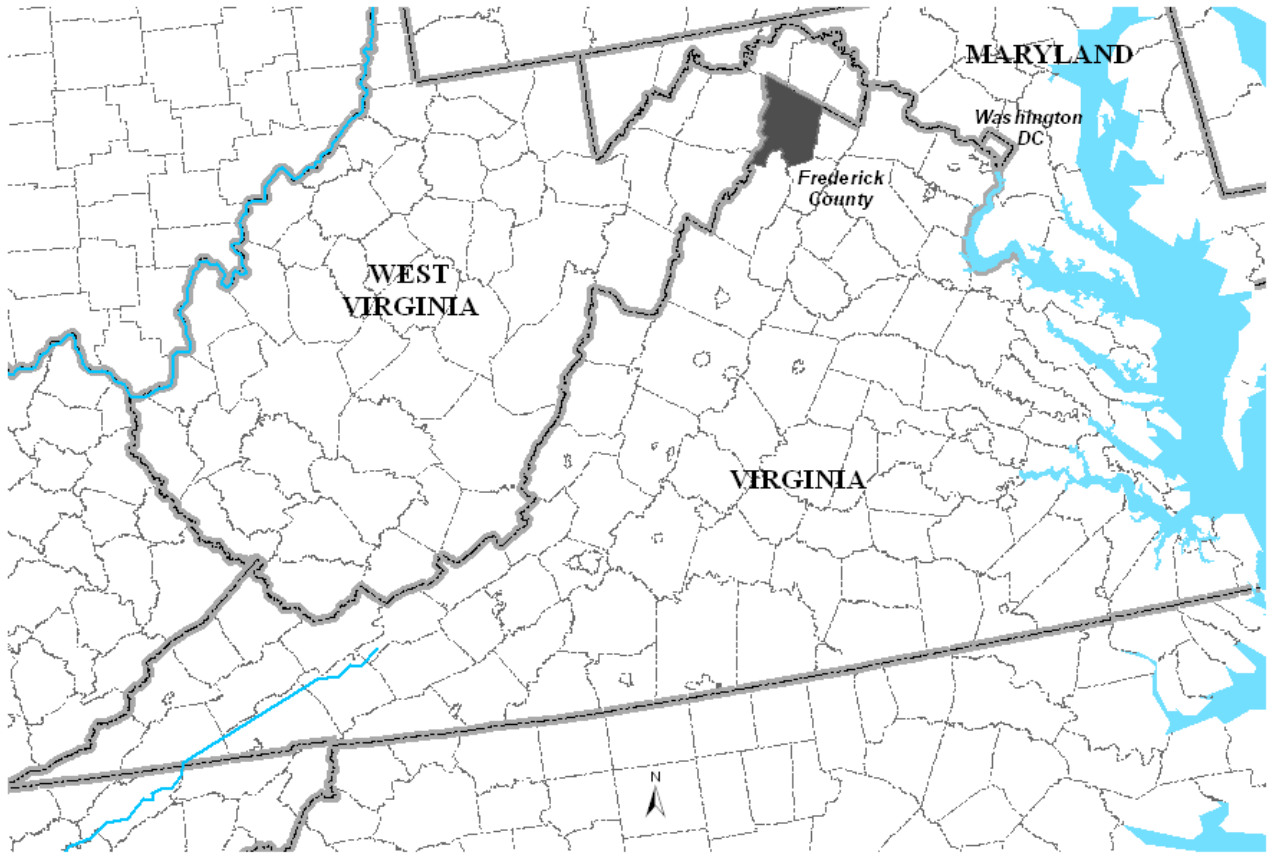
Linda C. Davidson Jeffrey R. Egan

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, 2011. 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 2012-2013**

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Budget Message



Old Frederick County Courthouse
Winchester, Virginia



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County Administrator

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July 1, 2012

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 2012-2013. 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 2013 Budget Process, Development and Issues

The FY 2013 budget process began in November 2011 with a preliminary memo from the Finance Committee Chairman cautioning the Board of Supervisors that the FY 2013 budget process was going to be challenging due to a continuing floundering economy and unknown state budget. The Chairman asked the committee to assist county staff by providing direction regarding tax rates, employee salaries and positions, usage of the fund balance, changes to county programs, etc. The Chairman noted that a down economy, taxpayers losing homes and jobs, and the loss of real estate values would remain key factors during the budget process but also noted that consideration needed to be given to providing employee pay increases if possible since none have been given in three years. This memo was followed by a memorandum to department heads discussing the upcoming budget process and stating that the next few months will consist of tracking revenue collections including state funding, analyzing the county's benefit plans, and the continued health of fund balance and the availability to utilize it to balance the budget.

Several budget development priorities were known at the beginning of the budget process:

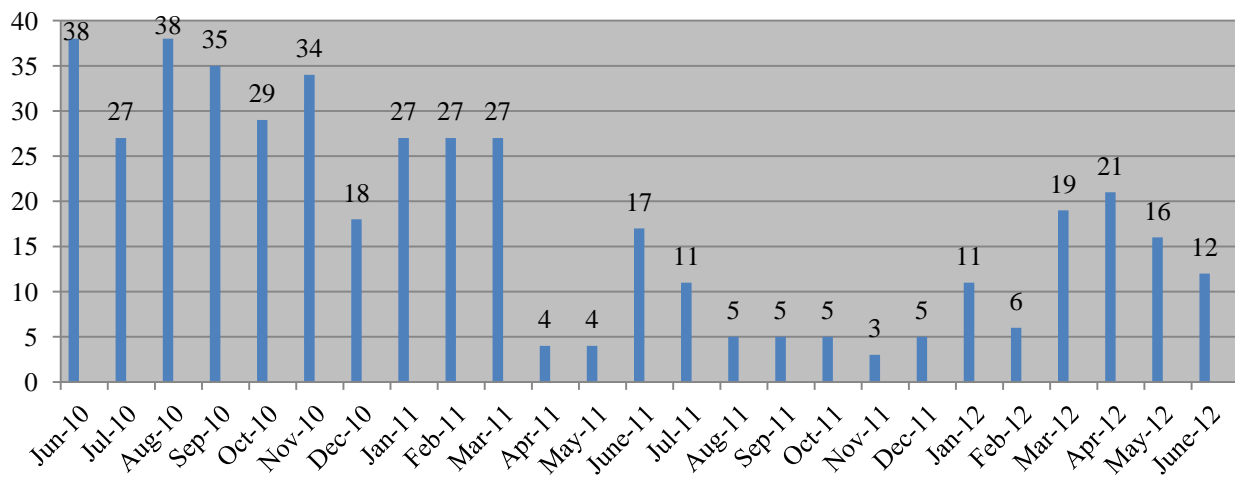
- Virginia Retirement System increase to keep employees whole.
- Fund increase in County share of the Northwestern Regional Adult Detention Center.
- Maintain current staffing levels.
- Restructure current health insurance costs.

There were also key positive economic indicators at the outset of the budget process

- Increase in Sales, Meals and Lodging Taxes
- Unemployment – below state average
- Slight increase in construction-related permits

Foreclosures in Frederick County have drastically lowered in the last two years. From June 2010 to June 2012, residential foreclosures have decreased by sixty-eight percent.

Residential Foreclosures by Month



To get a general pulse from county departments, several of the larger departments were asked in January 2012 to list items/projects that have been suspended or put on hold due to the budget constraints of the last several years. The departments that were given this task were the Sheriff's Office, Fire and Rescue, Parks and Recreation, and Commissioner of the Revenue. The breakdown from these departments is listed below:

Sheriff's Office:	
Motor Vehicles – 28 in excess of 100,000 miles	\$686,000
28 bar lights	\$25,200
28 cages	\$30,800
28 control consoles	\$9,800
28 sets of vehicle decals	\$7,280
Radio Equipment – 26 mobile radios	\$72,800
Three police K-9's	\$21,000
Certification/Training for 3 K-9's and 3 handlers	\$18,000
Training for Staff	\$20,000
Total – Sheriff's Office	\$890,880
Fire and Rescue:	
Part-time Staff	\$24,000
Incentive Pay	\$21,305
Career Development	\$92,285
Replacement of two pickup trucks	\$59,326
Replacement of two SUV's	\$58,916
Vehicle Repair & Maintenance Costs	\$6,000
Gasoline – higher fuel costs	\$5,000
Lease expenses	\$1,500
Total Fire and Rescue	\$268,332
Parks and Recreation:	
Light Poles at Ball Fields	\$1,090,498

15 Passenger Bus	\$45,000
Coping Stone at Sherando Park Pool	\$12,000
Pool Bath House Siding Replacement	\$60,000
Middle School After School Program	\$44,096
Irrigation for Fields at Sherando Park	\$25,000
Assistant Director – Reinstate the position	\$95,978
Three Z-turn mowers	\$30,000
Training for Staff	\$7,000
Re-plaster Pools at Sherando and Clearbrook	\$80,000
Retile and Caulk Pools at Sherando and Clearbrook	\$66,000
Water UV Treatment at both pools	\$64,000
Six Maintenance Pickup Trucks	\$120,000
CAPRA Certification	\$1,200
Parks and Recreation Logo Change	\$1,500
Storage Building	\$6,000
Mountain Bike Trail at Sherando Park	\$19,897
Shade Cover at Sherando Park Pool	\$6,000
Trees – New Plantings at both parks	\$20,000
Total Parks and Recreation	\$1,794,169
Commissioner of the Revenue:	
Replacement of large copier/fax machine	\$7,300
Replacement of work station for PP/Business	\$18,900
Replacement of four computers	\$4,500
Total Commissioner of the Revenue	\$30,700

The General Fund budget for FY 2013 totals \$127,184,304. This is an increase over FY2012 of \$1,334,366. The revenue adjustments are as follows:

General Property Taxes	\$2,200,000
Other Local Taxes	\$1,513,042
State Revenue	\$68,219
Federal Revenue	\$78,340
Fees/Other Funding	(\$2,525,235)

General Fund expenditure adjustments for FY 2013 are as follows:

Salary and fringe benefit adjustments	(\$602,746)
Increase for Independent Auditor expenses	\$2,500
Internet expenses – IT Department	\$23,115
Phase II funding for IT Plan	\$109,485
Professional Services reduction in Mangement Info. Systems	(\$94,000)
Increase funding for Line of Duty Program	\$25,665
Registrar increases due to Presidential election	\$5,323
Increase for Circuit Court Expenses	\$8,000
Elimination of Detox Center Funding	(\$13,350)
Elimination of Sheriff’s Office Grant Fund due to expiration	(\$244,885)
Increase funding to Regional Jail	\$465,988
Increase funding to Juvenile Detention Center	\$30,477
Reduction to Social Services Programs	(\$130,501)
Increase Northern Shenandoah Valley Reg. Comm. Contrib.	\$17,257

Elimination of Gypsy Moth/Biosolids budget	(\$4,000)
Miscellaneous Operating Expense Adjustments	(\$55,772)
Increase transfer to School Operating	\$760,794
County Debt and Contingency	\$11,915
Reserve for Merit/Fringe/VRS Adjustments	\$1,019,101

Except for these changes listed here, all other General Fund expenses remained at constant levels for FY 2013. The only capital expenses budgeted in the General Fund for FY 2013 was the second phase of the IT plan and funds for any emergency IT equipment needs.

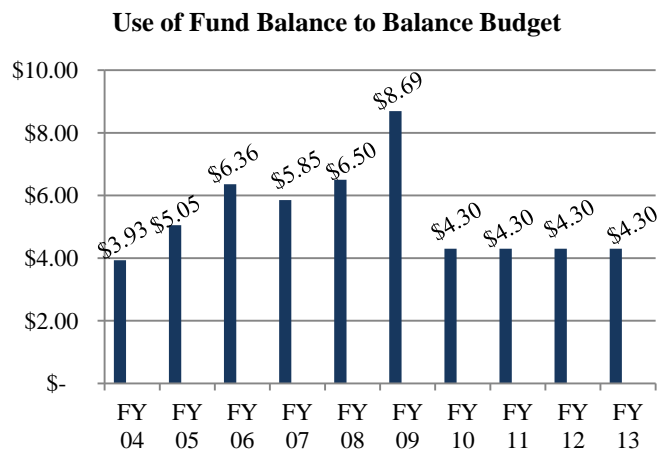
The county held a public hearing on the proposed FY 2013 budget on March 28, 2012. Seven speakers voiced their concerns at the public hearing, including the Superintendent of Schools and the School Board Chairman commended the Board of Supervisors and School Board for working together to a satisfactory conclusion but also showed concern for upcoming projects that will need attention in the near future.

The adoption of the FY 2012-2013 budget occurred on April 11, 2012.

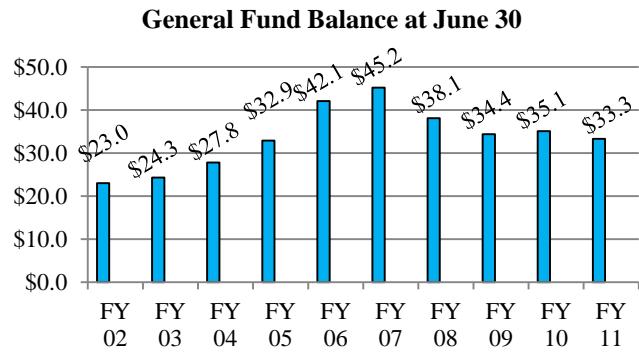
Several changes occurring in the School System budget in FY 2013 are as follows:

- ▶ Increased state and local revenues for FY13 will be used to fund the cost of instructional positions temporarily funded by federal stimulus dollars since 2010. Federal stimulus dollars are eliminated in FY13.
- ▶ Downsized positions division-wide by 31.5 full-time equivalent positions through a voluntary severance program, attrition, and reassignments.
- ▶ Reduced schools' instructional supply funds by \$100,000.
- ▶ Provided a salary adjustment to offset the employee's cost of their retirement contribution to the Virginia Retirement System so employee net pay is not decreased; however, this is the fourth consecutive year of no cost of living increase.
- ▶ Eliminated one-time funds for replacement school buses and reduced one-time funds for replacement technology equipment.

The Board of Supervisors approved FY 2013 General Fund allocations to the school operating fund of \$57.3 million and \$14.6 million to the school debt service fund. This is a \$760,000 increase to the school operating fund and a constant level for school debt service compared to FY 2012. The General Fund budget increased by \$1.3 million from FY 2012, 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 2012. 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.

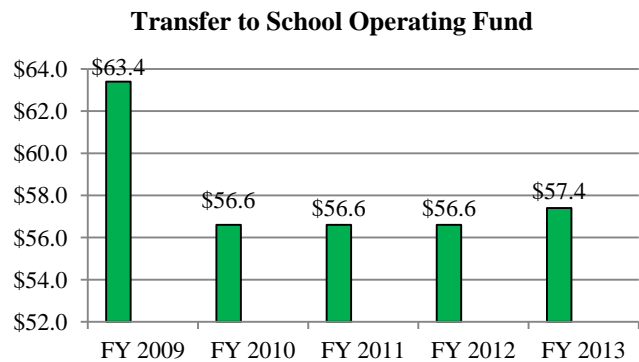


The General Fund has remained at a manageable level for the past decade. There has been a forty-five percent increase in fund balance over the last ten years. With a larger tax base comes a higher fund balance. Fund balance was at its highest during the construction boom in FY 2006 and FY 2007.



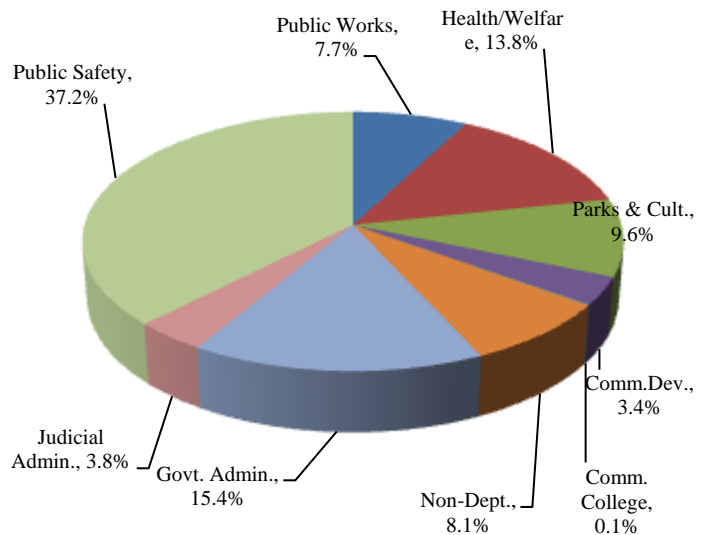
County Expenditures

The total county budget for FY 2013 is \$240 million, an increase of 2.3% from the FY 2012 adopted budget. This figure does not include transfers made between various funds. The transfer from the General Fund to the School Operating Fund equals \$57,398,462, which is \$760,794, or 1.3% more than the transfer made for FY 2012. Looking back five years, the transfer to the School Operating Fund has actually decreased 9.5%, or \$6,073,631. Another transfer occurs between the General Fund and the Regional Jail Fund. This contribution totals \$4,199,498, a 12% increase, or \$465,988, compared to FY 2012. This transfer has increased 50% or \$1,409,877 over the last five years.



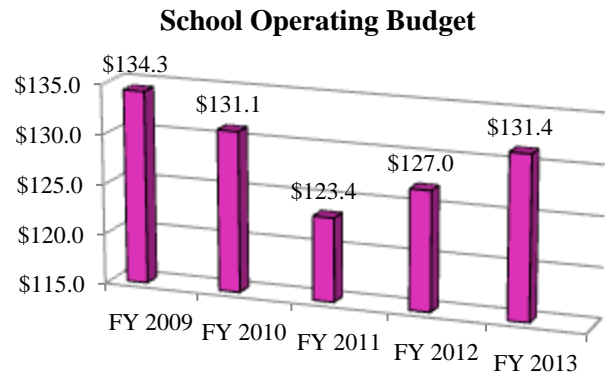
General Fund

The General Fund budget totals \$50.9 million, excluding school, jail, court services, and airport transfers, an increase of .2%, or \$120,934 over FY 2012. Salaries and fringes decreased primarily due to salary adjustments and VRS changes. General Fund expenditures have decreased 9.3% or \$5.2 million over the past five years.



School Operating Fund

The School Operating Budget for FY 2013 is \$131.4 million which is an increase of 3.5% from FY 2012. Over the past five years, the School Operating Fund has decreased 2.1%, or \$2.9 million. This budget is based on a projected student enrollment of 13,156. Student enrollment has risen by 447 from September 2007 to September 2011. Over the last ten years, student enrollment has increased 21% or 2,269 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.

- Safety enhancements to James Wood Middle School (JWMS) parking lot are at the top of the Capital Improvements Plan. This project is in conjunction with safety improvements to Amherst Street and Fox Drive in front of JWMS and FCPS Administrative Offices in which the cost of the Amherst Street and Fox Drive improvements are shared with the City of Winchester. Signaling Fox Drive intersection, realigning the FCPS entrance across from Fox Drive, and adding turn lanes will necessitate reorganization of the JWMS parking lot/bus loop.
- Full-day Kindergarten classroom additions are second on the CIP. Classroom additions are proposed for Bass-Hoover, Evendale, Redbud Run, and Stonewall Elementary Schools.
- Land acquisition and construction of the county's 4th high school is scheduled to occur during fiscal year 2013. High school student enrollment projections will exceed existing building capacity by over 149 students in the fall of 2014. Construction should begin in July 2013 to accommodate a fall 2016 opening.
- Land acquisition for and construction of a replacement Frederick County Middle School is planned. The current facility opened in 1965 and is located within the City of Winchester beyond the geographic area of the district it serves. Structural and system renovations as well as design changes needed to accommodate middle school programs are necessary, but feasibility and cost to renovate is cost prohibitive.
- Renovations and upgrades are scheduled for Robert E. Aylor Middle, James Wood High School, and Apple Pie Ridge Elementary School. Improvements to Sherando High School's parking lot and softball fields are included on the CIP. And an expansion is planned for the school division's administrative office on Amherst Street. Project estimates will be determined when design and scoping of the projects are complete.
- Renovations and additions are scheduled for Bass Hoover Elementary School. This facility was built in 1975 using the open education design concept that was accepted at the time and was less expensive to build. The building system has aged to the point that it needs to be upgraded through redesign and replacement. Properly sized and outfitted classrooms need to replace the cluttered, unsecured classrooms without walls.
- 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 Budget Adopted Tax Rate Amended 2012 Tax Rate	\$.545 per \$100 \$.585 per \$100
Personal Property	\$4.86 per \$100
Business & Occupational Retail Contractors Professional Services (calculated on gross receipts)	\$.20 per \$100 \$.16 per \$100 \$.58 per \$100
Wholesale (calculated on purchases)	\$.05 per \$100
Machinery and Tools	\$2.00 on declining values

These rates are based on 100% of estimated fair market value.

Budget Update

After the budget was adopted on April 11, 2012, the Board of Supervisors held a special board meeting after receiving news from the state regarding mandated changes to the Virginia Retirement System. Beginning July 1, government employees are required to contribute five percent to their retirement. In order for employees not to see a reduction in their salaries, localities are required to give five percent salary increases to all employees. In addition to this offsetting salary increase for employees, a “make whole” amount also had to be included so that employees would not see a reduction in their pay. The Board of Supervisors voted to hold a public hearing on a four cent real estate tax increase. The public hearing was held and the new real estate tax rate of 58 ½ cents was adopted on May 9, 2012.

The FY 2013 revenue plan includes the use of \$4.3 million of the county’s projected unreserved fund balance. The June 30, 2012 fund balance is projected to reach approximately \$26.9 million. At July 1, 2012, this amount will be reduced to approximately \$22.6 million to balance the proposed budget.

The Board of Supervisors and the Finance Committee recognized the need to maintain an adequate fund balance. The Board of Supervisors has a financial policy of not to reduce unreserved fund balance to an amount that is less than 10% of the General Operating Fund. This amount equates to about \$12.5 million or approximately 45 days of operating funds.

Unfunded Requests/Delayed Goals and Initiatives

The FY 2012-2013 budget meets the growing needs of a growing community. Unfunded requests from the Sheriff’s Office, Fire & Rescue, Parks and Recreation and Commissioner of the Revenue were outlined previously. However, other 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.
- 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.

The school division is projected to receive a net \$4.7 million more revenue from all sources for the operating fund – increase from state and local sources offset by the loss of temporary federal stimulus dollars. Increased revenue was used to fund the employer's share of increased retirement rates as well as sustaining instructional costs that were funded by federal stimulus dollars in prior years. The following budget priorities were not met:

- Froze take home pay for teachers, administrators and support staff for the fourth consecutive year.
- Delayed funding to maintain/improve K-12 pupil-teacher ratios.
- Delayed funding of the technology replacement plan.
- Delayed funding of an adequate school bus fleet replacement plan.

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 Rubbermaid Commercial Products and Carmeuse Lime & Stone to expand their operations resulted in a total investment of \$58.7 million and the creation of 30 jobs. The Rubbermaid project includes the retrofitting of an existing 454,000 square foot facility into a state-of-the-art logistics center, while the Carmeuse project includes the installation of a new modern kiln to meet growing production demands. In addition to these two projects, 25 other existing businesses invested an additional \$44.1 million to expand their facilities while creating 95 new jobs and retraining 255 existing employees.

In addition to the expansion of existing industries, there was some new business development within Frederick County. The Village at Orchard Ridge, which is a subsidiary of the National Lutheran Home, undertook an \$82 million bond issuance through the Frederick County Industrial Development Authority for a new senior living facility. This project will develop 131 acres near the Winchester Medical Center with 517 independent living residences, 96 assisted living units, and 72 skilled nursing units.

Retail business continues to grow as Wal-Mart opened its second store within Frederick County. This new facility is located on Route 522 South near Armel.

The Frederick County Landfill opened a new nine acre cell for municipal solid waste in March 2012. This new cell is expected to have capacity to serve the needs of the local jurisdictions for the next seven to nine years based on current tonnage. There are many issues that need to be considered when opening a new area for waste placement including protecting the bottom liner and leachate management. Leachate is a term used for the liquid that comes in contact with the waste. The primary source of leachate is precipitation in the form of rain. In the past when the landfill developed and opened a new cell, all of the water that entered the cell had to be collected and treated as leachate. This often stressed the leachate collection and treatment facilities, at times causing noncompliance with regulatory agencies. Upon opening this new cell, landfill staff felt the need to be able to better control the amount of water being collected and treated. A sacrificial liner was installed over the entire cell, to separate storm water from leachate. This sacrificial liner is removed as the area of waste placement is expanded within the cell, allowing liquids that come in contact with the waste to reach the leachate collection system. This procedure is working well, and has greatly reduced the amount of liquids needing to be treated. Since the liner was installed, a total of 13.7" of rain has been recorded at the landfill. This corresponds to a total of 3.3 million gallons of water that has fallen on the nine acre cell. By installing the sacrificial liner we have been able to divert approximately 85-90 percent of this rainfall as storm water. An initial investment of approximately \$90,000 was made to install the sacrificial liner. However, the benefits of this investment are being realized. The landfill currently sends the pretreated leachate to the Frederick County Sanitation

Authority for final treatment and disposal. The disposal costs charged by the Sanitation Authority are \$4.44 per 1,000 gallons. Assuming 85% of 3.3 million gallons has been diverted from treatment, an estimated savings of over \$12,400 has been realized in five months on disposal costs alone. In addition to the economic benefits, the environmental benefits of reducing the amount of leachate that needs to be treated has been realized. These benefits include reducing the amount of pollutants being discharged from the facility thereby making it easier to maintain compliance with the applicable regulatory requirements. Overall, the addition of this new practice of adding sacrificial liners on newly developed cells has proven to be successful. The landfill is currently in the process of constructing a new Construction Demolition Debris cell in which this practice will be utilized.



The Sacrificial Liner

Growth in Frederick County has slowed over the past year. Housing permits reached an all-time high in FY 2005-2006 in Frederick County with 414 residential permits issued during that fiscal year. Housing construction has decreased dramatically since then dropping forty-two percent to the current FY 2011-2012 number of 238 residential permits being issued. The chart on page 197 gives a yearly comparison of the number of building permits issued. According to the United States Census Bureau, the population in 2010 in Frederick County was 78,305. The latest estimate for Frederick County places the population at 79,156. Population in the county is anticipated to slowly increase to 95,648 by 2020 and much higher in 2030 with an estimate of 114,500 residents. As the Washington Metropolitan area continues to expand, Frederick County and the surrounding area will continue to see an influx of new homeowners. Frederick County maintains a mix of rural and urban settings. This along with the county's close proximity to the Washington area continues to draw people willing to commute but able to live in such a desirable area with a growing retail base and low real estate tax rate.

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

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

Respectfully submitted,

John R. Riley, Jr.
County Administrator

Frederick County, Virginia Vision Statement

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

Frederick County, Virginia Core Values

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

Financial Management Policies and Programmatic Goals

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

Direction For The Future

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

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

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

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

Programmatic Goals

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

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

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

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

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

Policy Goals

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

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

A. General Budget Policies

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

B. Revenue Policies

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

C. Debt Management Policies

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

D. Capital Policies

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

E. Reserve Fund Policies

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

F. Investment Policies

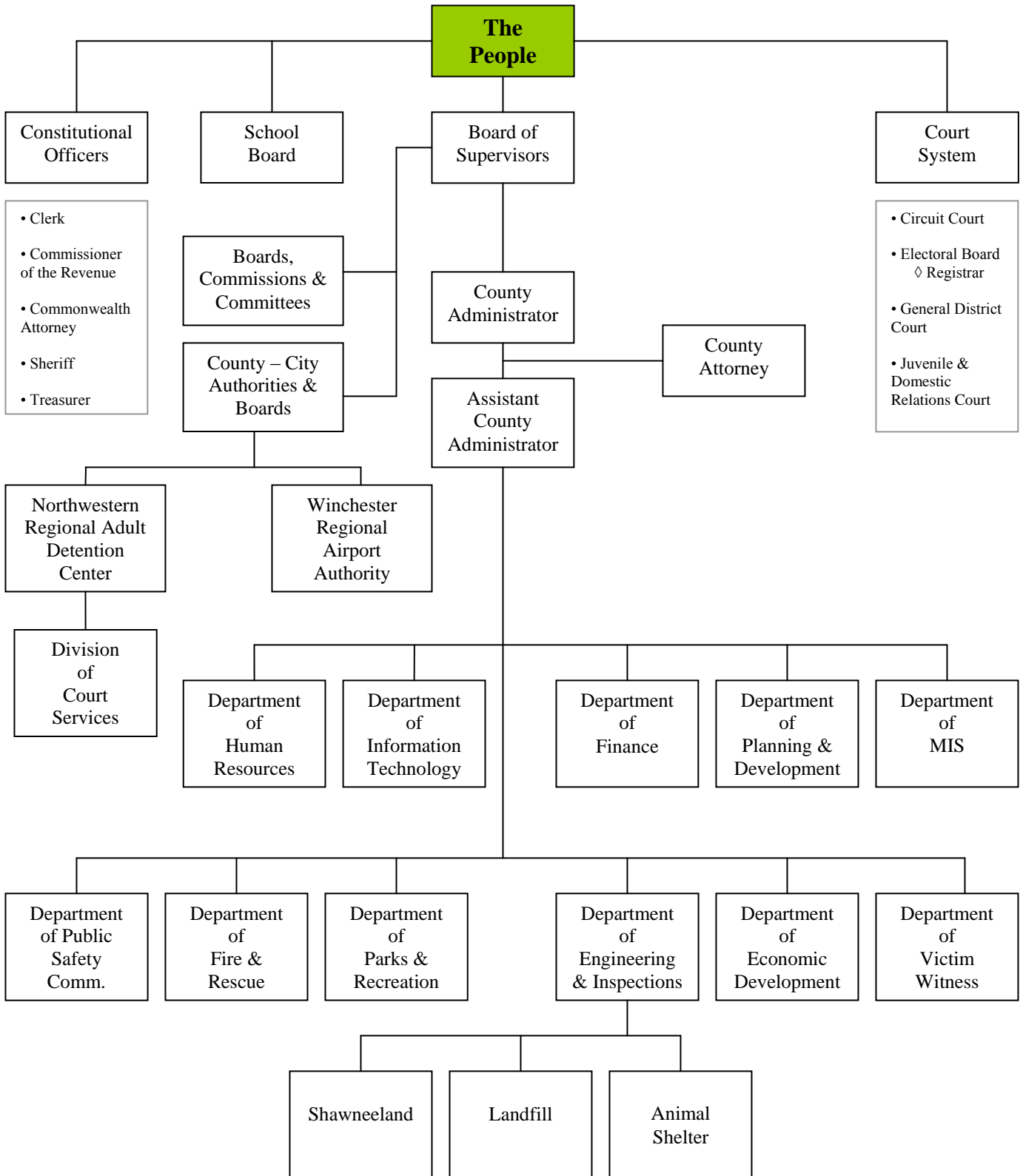
- Disbursement, collection and deposit of funds will be scheduled to ensure maximum cash availability.
- When permitted by law, the county will pool cash from several different funds for investment purposes.
- The county will invest all of its idle cash on a continuous basis. County investments are made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

Financial Management Policies and Fiscal Year 2013

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 2012-2013 is hereby presented on a modified accrual basis of accounting which recognizes payables in the accounting period in which the liability is incurred except for long term debt, and receivables in the accounting period in which they become available or measurable. This format provides the citizens of Frederick County with a wide spectrum of information on funds received and expended by the county.

I. THE BUDGET PROCESS

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

The national economy is experiencing a significant and extended downturn. Clearly, Frederick County is in the midst of a recession that many economists believe is the most severe since the Great Depression.

The 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. In 2011 the average selling price of a home was \$194,633. As of June, 2012, 133 properties were in the foreclosure market process in Frederick County.

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

There have been recent indicators that the economy in Frederick County is showing signs of recovery. Sales tax continues to increase at an average rate of eight percent. Other positive indicators include a below state average unemployment rate and a fairly steady showing in construction-related permits. Fiscal guidance in developing the FY 2013 budget had several key focuses. First the real estate tax rate remained unchanged for county citizens. State funding was uncertain throughout the development of the proposed FY 2013 budget. There was also a recognition to share any new additional revenue with the schools with 57% to the school system and the remaining 43% to remain in the General Fund.

Several factors were of importance during this budget process:

- The local economy has shown positive indications with slight increases in Sales, Meals and Lodging Taxes.
- There were no involuntary reductions in the county workforce for FY 2013.
- This is the fourth year of no budgeted salary increases for county employees.
- The State House and Senate enacted legislation that requires local government employees to pay the five percent VRS member contribution beginning July 1. Local employers must give a five percent salary increase to offset the annual contribution. At the time of budget adoption, the mandate is still unclear and funding will require future budget amendments.

Throughout the budget process, the Board of Supervisors were presented the following funding scenarios to balance the FY 2013 budget.

FY 2013 Scenarios	Scenario A	Scenario B	Scenario C	R/E Tax Increase	R/E Tax Increase	R/E Tax Increase
				Scenario D	Scenario E	Scenario F
				3 Cents	5 Cents	10 Cents
FY 13 Additional Revenue	1,334,366	1,334,366	1,334,366	1,334,366	1,334,366	1,334,366
FY 12 Fund Balance Funding	0	2,150,000	4,300,000	4,300,000	4,300,000	4,300,000
FY 12 Budgeted Revenue	121,549,938	121,549,938	121,549,938	121,549,938	121,549,938	121,549,938
FY 13 Proposed Tax Increase	0	0	0	2,250,000	3,750,000	7,500,000
FY 13 Proposed Budget	122,884,304	125,034,304	127,184,304	129,434,304	130,934,304	134,684,304
FY 12 Adopted Budget	125,849,938	125,849,938	125,849,938	125,849,938	125,849,938	125,849,938
Increase/Decrease in FY 13 Funding	-2,965,634	-815,634	1,334,366	3,584,366	5,084,366	8,834,366
Annual increase in R/E taxes for average home value (\$206,000)				61	103	206

The above scenarios were created with the following assumptions:

- Scenario A: Zero Fund Balance funding; zero tax increase; reduction in FY 13 Budget.
- Scenario B: \$2.15 million Fund Balance funding; zero tax increase; reduction in FY 13 Budget.
- Scenario C: \$4.3 million Fund Balance funding; zero tax increase; increase in FY 13 Budget.
- Scenario D: \$4.3 million Fund Balance funding; 3 cent tax increase; increase in FY 13 Budget.
- Scenario E: \$4.3 million Fund Balance funding; 5 cent tax increase; increase in FY 13 Budget.
- Scenario F: \$4.3 million Fund Balance funding; 10 cent tax increase; increase in FY 13 Budget.

After deliberations, the Board of Supervisors decided to keep current level expenditures by choosing Scenario C. Fund balance funding for FY 2013 would remain at \$4,300,000, the same level used in FY 2012. In each Scenario, revenues were increased by \$1,334,366. This is actually a net amount of increases and decreases in several areas of revenue. There were areas where budgeted revenue had been consistently below what was actually received and other areas where the budgeted amount was far above what was actually received. The changes in revenue are listed below:

Revenue Category	Increase (Decrease)
Real Property Taxes	270,000
Public Service Corp. Taxes	700,000
Personal Property Taxes	950,000
Penalties	200,000
Interest & Cost on Taxes	80,000
Local Sales & Use Taxes	1,535,682
Communications Sales Tax	(58,605)
Utility Taxes - Electric	(122,376)
Utility Taxes - Gas	(26,644)
Gross Receipts Tax	(84,911)
Business & Prof. Occupational Licenses	400,000
Motor Vehicle Licenses	50,000

Bank Stock Taxes	50,000
Recordation Taxes	(520,000)
Tax on Wills	(5,000)
Add'l Taxes on Deeds of Conveyance	(112,287)
Meals Tax and Lodging Taxes	425,000
Street Light Fees	(17,817)
Permits, Fees & Licenses	(325,399)
Fines & Forfeitures	(231,090)
Interest on Bank Deposits	(719,237)
Other use of Money & Property	(2,180)
Charges for Services	(57,571)
Miscellaneous Revenue	(157,069)
Recovered Costs	(1,037,567)
Non-Categorical Aid – State	312,440
Compensation Board Funding - State	(72,455)
Categorical Aid - State	(166,888)
Categorical Aid - Federal	78,340
Total Change in Revenue	1,334,366

The Public Hearing on the FY 2012-2013 budget was held on March 28, 2012. Seven speakers presented their views to the Board of Supervisors that night. Three speakers were from outside agencies who expressed their gratitude of the funding from the county. The four remaining speakers spoke in regards to school funding. Two speakers, the School Board Chairman and the Superintendent of Schools, gave praise to both the Board of Supervisors and the School Board for being able to work together to present positive results, one speaker was concerned over the increase in school funding and one speaker praised the Board for low taxes but thought a disservice was being done to teachers and public safety employees.

The proposed FY 2013 budget was adopted on April 11, 2012 with a tax rate of .545 per \$100. Revenue monitoring will continue with hopes that an economic upswing is starting to take place. Funding from the federal stimulus is over and restructuring local government will be both a need and a challenge. Funding education will continue to be a priority as well as the shift in the state's population to one in every five Virginians being a senior citizen over the next five years.

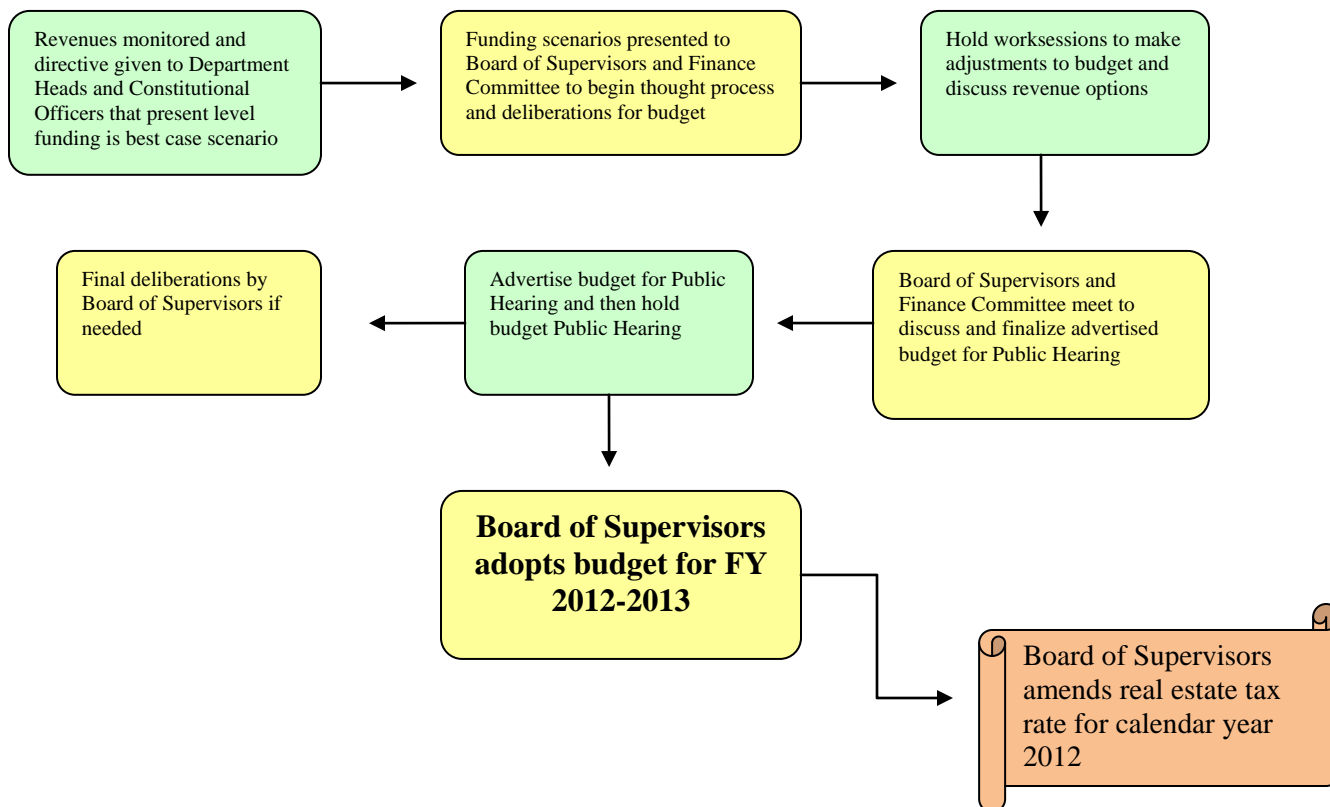
Budget Update

Budget Update

Budget Update

It was known at the time of the budget adoption that the State House and Senate were enacting legislation that required local government employees to pay the five percent VRS member contribution beginning July 1. Localities must give a five percent salary increase to offset the annual contribution. On April 18, 2012, after the county budget was adopted, the state finally passed their proposed two-year budget, which triggered changes to the Virginia Retirement System (VRS), to include the five percent employee contribution. In addition to the offsetting salary increase for employees, a “make whole” amount also had to be included so that employees would not see a reduction in their pay. This “make whole” amount will offset any taxes because the gross wages, including the salary adjustments are subject to Social Security and Medicare taxes as well as federal and state taxes. A special Board of Supervisors meeting was held on April 18, 2012 to discuss how to fund these mandated increases. After deliberations, it was voted to hold a public hearing on a real estate tax increase of four cents, increasing the real estate tax rate from 54 ½ cents to 58 ½ cents. A public hearing was held on May 9, 2012 and the new rate of 58 ½ cents was adopted. Collections at the new rate will begin on June 15, 2012. After the budget was adopted, the Board of Supervisors was required to pay either the VRS rate certified by the VRS Board of Trustees or an alternate rate, which is the rate being paid currently. The Board of Supervisors elected to fund the certified rate versus the alternate rate.

Budget Process Flow Chart



II. BASIS OF BUDGETING

All government and agency funds are accounted for using the modified accrual basis of accounting. The modified accrual basis of accounting for governmental funds is a mixture of cash basis and accrual basis accounting. Under the modified accrual basis of accounting, revenues are accrued at year end if they are measurable with 45 days after the fiscal year ends to finance current year appropriations.

Revenue is considered available when it is collectible during the current period, and the actual collection will occur either 1) during the current period; or 2) after the end of the period but in time to pay current year-end liabilities. Expenditures are budgeted on an accrual basis of accounting because they are measurable when incurred and are generally recognized at that time. Exceptions to this rule include: 1) accumulated unpaid vacation leave, sick leave and other amounts that are recognized when paid; and 2) principal and interest payments on general long-term debt, both of which are recognized when paid.

The county uses the accrual method of accounting on proprietary funds. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recognized when incurred, regardless of receipts and disbursements to cash.

III. BUDGET AMENDMENT PROCESS

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

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

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

IV. THE ANNUAL BUDGET AS A MANAGERIAL TOOL

- A. The FY 2013 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 2013 budget has been prepared under the format as required by the Commonwealth of Virginia for comparative financial reporting purposes.
- C. The budget is a document for informative and fiscal planning purposes only. The Board of Supervisors must officially adopt a budget for each fiscal year after a duly called public hearing and discussion of the proposed budget has been held. The fiscal year begins July 1 and ends June 30.
- D. The budgeting process includes many important decisions. First, it affords an opportunity for the county departments, offices and agencies to do an internal and a combined analysis regarding their activities and goals. Second, the governing body has an opportunity to digest both departmental objectives and goals and citizen output. Third, the county's plans and programs are tempered into a fiscal document which projects the necessary revenue needed to meet the proposed expenditures.
- E. In the final analysis, the adopted budget document is the vehicle through which public policy is put in to effect through the planned expenditure of public funds.

V. DEBT MANAGEMENT

Counties in Virginia, unlike cities, do not have a legal debt limit. With the exceptions of 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, 2011, the county had a number of bonded debt issues outstanding in the amount of \$136,794,053. 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, 2011, 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 2003-2004	\$11,147,364	
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%
FY 2012-2013	\$14,923,651	1.55%

Budget Calendar FY 2012-2013

Month	Action
November 16, 2011	Preliminary budget worksession; Finance Committee Chairman shared budget memo
December 20, 2011	Scenarios presented; Present level scenario discussed (C) and asked how remaining at present level would impact departments; several large departments asked to provide information
January 4, 2012	Present level impacts to departments returned to Finance for distribution to BOS
January 18, 2012	Budget Worksession to discuss impact of present level budget
January 25, 2012	School Superintendent Budget Presentation to School Board
February 8, 2012	Budget Worksession to discuss revenue information provided to BOS
February 22, 2012	Budget Worksession to discuss tax rate to be advertised for the public hearing; voted to advertise at current tax increase
March 19, 2012	Public Hearing Advertisement in newspaper
March 28, 2012	FY 2012 – 2013 Budget Public Hearing
April 11, 2012	FY 2012 – 2013 Budget Adoption
April 18, 2012	Special Board meeting to discuss increase in real estate tax rate due to unfunded state mandates including the requirement that employees pay 5% contribution to their retirement which is offset by a 5% salary increase required to be paid by localities
May 9, 2012	Public Hearing on increase in real estate tax rate from 54 ½ cents to 58 ½ cents; BOS approved and adopted the 4-cent tax increase
May-July, 2012	Preparation of Adopted Budget Document and submission of budget for award
July 1, 2012	Implementation of Fiscal Year 2012 – 2013

Frederick County, Virginia

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

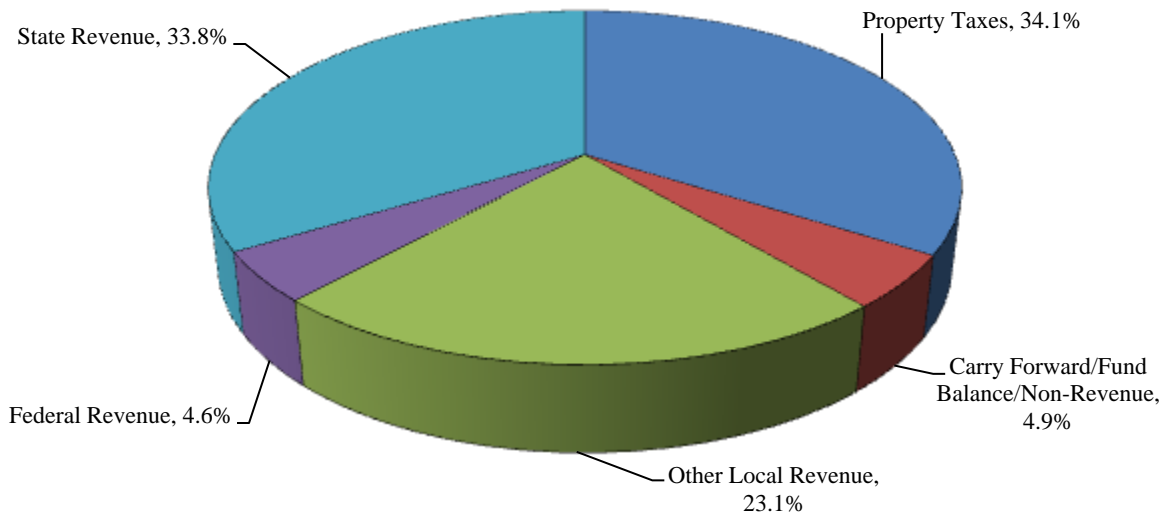
June 30, 2011

Year Ending June 30	Long-term Debt		Capital Leases	
	Principal	Interest	Principal	Interest
2012	10,149,587	6,390,520	45,010	2,594
2013	9,918,190	5,937,866	26,903	799
2014	9,702,662	5,464,128	3,738	471
2015	9,783,392	4,996,656	--	--
2016	9,119,914	4,542,029	--	--
2017 – 2021	41,422,505	16,384,585	--	--
2022 – 2026	28,112,803	7,592,369	--	--
2027 – 2031	12,000,000	2,951,700	--	--
2032 – 2036	6,585,000	882,023	--	--
2037 – 2039	--	--	--	--
Total	\$136,794,053	\$55,141,876	\$75,651	\$3,864

**Frederick County, Virginia
Statement of Long-Term Indebtedness
Year Ending June 30, 2012**

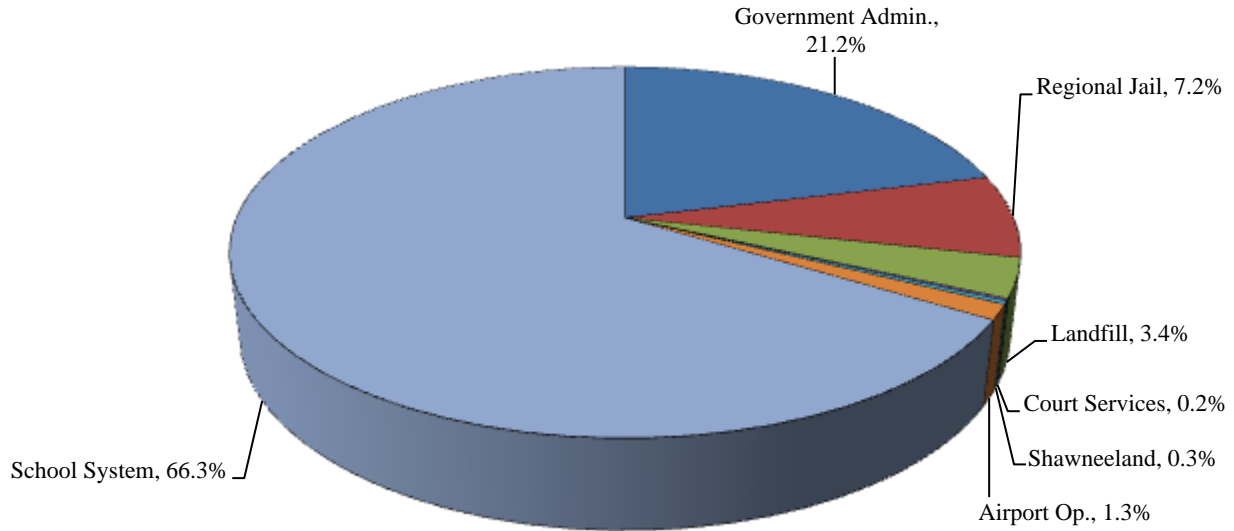
Description	Authorized And Issued	Payments Thru June 2011	Balance July 1 2011	Incurred During 2011-12	Total Columns 3 & 4	Principal Paid During 2011-2012	Outstanding June 30 2012
School VPSA							
FCMS Renovations	755,132	706,100	49,032		49,032	49,032	0
Sherando High School	3,820,000	3,560,000	260,000		260,000	145,000	115,000
Sherando High School	5,740,000	5,345,000	395,000		395,000	215,000	180,000
Refinanced Bonds	21,705,000	21,240,000	465,000		465,000	465,000	0
Stonewall/Senseny/Admin/Redbud	3,700,000	2,775,000	925,000		925,000	185,000	740,000
Stonewall/Senseny Road	1,200,000	840,000	360,000		360,000	60,000	300,000
Stonewall	1,355,000	900,000	455,000		455,000	65,000	390,000
Armel/Middletown Addition	3,200,000	1,920,000	1,280,000		1,280,000	160,000	1,120,000
Orchard View Elementary	4,650,000	2,580,000	2,070,000		2,070,000	230,000	1,840,000
Orchard View Elementary	4,100,000	2,255,000	1,845,000		1,845,000	205,000	1,640,000
3 rd HS/Land 11 th Elem/4 th MS	16,800,000	7,560,000	9,240,000		9,240,000	840,000	8,400,000
Millbrook High School	6,150,000	2,790,000	3,360,000		3,360,000	310,000	3,050,000
MHS/JWMS Renovation	8,385,000	3,360,000	5,025,000		5,025,000	420,000	4,605,000
MHS, JWMS, Byrd MS	3,315,000	1,335,000	1,980,000		1,980,000	165,000	1,815,000
Millbrook High School	3,782,296	1,420,677	2,361,619		2,361,619	181,447	2,180,172
MHS, JWMS	12,655,000	4,445,000	8,210,000		8,210,000	635,000	7,575,000
Byrd Middle School	5,980,000	2,100,000	3,880,000		3,880,000	300,000	3,580,000
Byrd MS, Evendale Elementary	8,580,000	2,580,000	6,000,000		6,000,000	430,000	5,570,000
Byrd MS, Evendale Elementary	8,550,000	2,580,000	5,970,000		5,970,000	430,000	5,540,000
Byrd MS, Evendale Elementary	5,995,000	1,500,000	4,495,000		4,495,000	300,000	4,195,000
Evendale Elementary	5,685,000	1,425,000	4,260,000		4,260,000	285,000	3,975,000
Evendale, Gainesboro Replacement	6,305,000	1,265,000	5,040,000		5,040,000	315,000	4,725,000
Gainesboro Replacement	5,830,000	1,180,000	4,650,000		4,650,000	295,000	4,355,000
Gainesboro Replacement	4,370,000	660,000	3,710,000		3,710,000	220,000	3,490,000
Greenwood Elementary	3,800,000	570,000	3,230,000		3,230,000	190,000	3,040,000
Greenwood, Trans, APR, FCMS	13,450,000	1,350,000	12,100,000		12,100,000	675,000	11,425,000
Greenwood Elementary	5,720,000	580,000	5,140,000		5,140,000	290,000	4,850,000
Transportation	7,975,000		7,975,000		7,975,000	0	7,975,000
Transportation	7,000,000		7,000,000		7,000,000	0	7,000,000
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	1,839,424	0		0	0	0
Redbud Run Elem. School	5,000,000	3,500,000	1,500,000		1,500,000	250,000	1,250,000
Sherando High Addition	1,500,052	1,050,028	450,024		450,024	75,002	375,022
James Wood High Addition	2,142,948	1,500,058	642,890		642,890	107,147	535,743
Stonewall Elem. School	4,640,000	3,016,000	1,624,000		1,624,000	232,000	1,392,000
Senseny Road Addition	3,000,000	1,950,000	1,050,000		1,050,000	150,000	900,000
TOTAL	211,215,452	94,217,887	116,997,565	0	116,997,565	8,874,628	108,122,937

FY 2012-2013 Total County Revenues \$240,830,942



Total County Revenues	2010-11 Budgeted	2010-11 Actual	2011-12 Budgeted	2011-12 Estimated	2012-13 Adopted	% of Total
Total County Revenues						
Local Revenue						
Property Taxes	80,085,000	83,796,479	80,085,000	85,526,238	82,285,000	34.1%
Other Local Revenue	50,222,645	47,710,506	50,087,420	49,849,997	47,624,216	19.7%
Other Local Revenue – School Funds	8,190,564	7,415,536	7,994,027	8,111,909	8,399,620	3.4%
Subtotal	138,498,209	138,922,521	138,166,447	143,488,144	138,308,836	57.2%
State Revenue						
General Fund	8,341,055	8,814,767	8,481,207	8,409,366	8,546,304	3.5%
School Funds	58,200,238	57,708,453	61,237,493	61,079,313	66,819,108	27.7%
Other Funds	6,166,830	6,438,612	6,233,541	6,111,232	6,480,593	2.6%
Subtotal	72,708,123	72,961,832	75,952,241	75,599,911	81,846,005	33.8%
Federal Revenue						
General Fund	44,000	1,235,824	30,000	323,091	108,340	0.0%
School Funds	10,164,454	9,228,259	10,846,837	12,177,020	8,442,055	3.5%
Other Funds	0	2,209	0	1,000	0	0.0%
Subtotal	10,208,454	10,466,292	10,876,837	12,501,111	8,550,395	3.5%
Carry Forward/Fund Balance/Non-Revenue						
General Fund	4,300,000	4,300,000	4,300,000	4,300,000	4,300,000	1.7%
School Funds	3,879,528	716,212	3,286,665	3,963,638	3,859,618	1.6%
Other Funds	2,491,270	2,491,270	2,646,650	2,646,650	3,963,088	1.6%
Subtotal	10,670,798	7,507,482	10,233,315	10,910,288	12,122,706	4.9%
Total Revenue	232,085,584	229,858,127	235,228,840	242,499,454	240,827,942	100.00%

FY 2012-2013 Total County Expenditures \$240,827,942

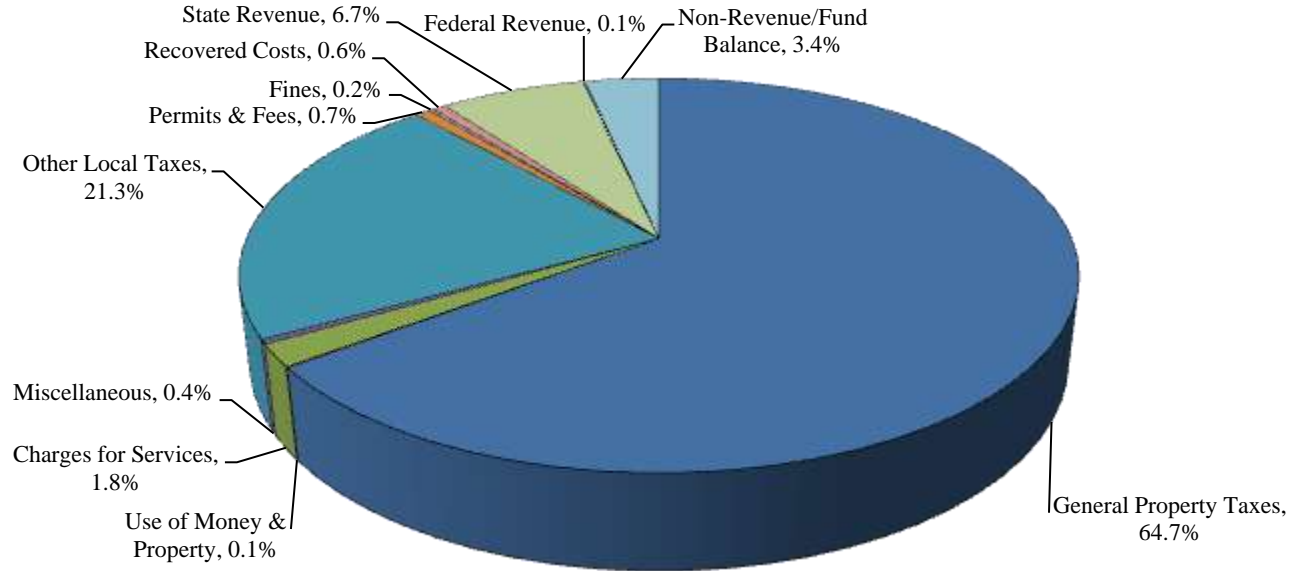


	2010-11 Budgeted	2010-11 Actual	2011-12 Budgeted	2011-12 Estimated	2012-13 Adopted	% of Total
Total County Expenditures						
General Government						
Administration	7,791,901	9,017,366	7,817,698	7,514,263	7,890,635	3.3%
Judicial Administration	2,040,381	2,008,407	2,029,788	1,887,058	1,940,620	.81%
Public Safety	19,987,676	19,512,667	19,814,667	19,413,943	19,414,037	8.1%
Public Works	4,069,073	3,944,406	3,995,895	3,318,193	3,955,055	1.6%
Health/Welfare	7,228,685	6,559,165	7,228,685	6,714,262	7,058,184	2.9%
Community College	56,493	56,493	56,493	56,493	56,493	.02%
Parks, Recreation & Cultural	4,994,023	4,919,995	4,972,994	4,654,286	4,929,830	2.0%
Community Development	1,790,226	2,621,537	1,782,527	1,630,523	1,753,697	.70%
Miscellaneous	2,942,475	2,854,390	3,123,638	3,131,757	4,162,773	1.7%
Subtotal	50,900,933	51,494,426	50,822,385	48,320,778	51,161,324	21.2%
Other Funds						
Regional Jail	16,832,410	15,757,591	16,425,072	15,731,538	17,380,185	7.2%
Landfill	7,366,729	5,649,472	8,307,530	7,300,665	8,226,180	3.4%
Division of Court Services	1,279,083	1,099,199	1,107,584	983,850	588,809	.20%
Shawneeland Sanitary District	848,097	600,064	777,700	550,839	766,702	.30%
Airport Operating	3,159,728	2,138,293	3,159,728	1,944,411	3,159,728	1.3%
Subtotal	29,486,047	25,244,619	29,777,614	26,511,303	30,121,604	12.5%
School System						
School Funds	138,585,577	133,079,605	140,917,763	142,755,620	145,593,962	60.5%
Debt Service Fund	13,113,026	13,102,676	13,711,078	13,848,259	13,951,052	5.8%
Subtotal	151,698,603	146,182,281	154,628,841	156,603,879	159,545,014	66.3%
Total Expenditures*	232,085,584	222,921,326	235,228,840	231,435,960	240,827,942	100.0%

*Excludes transfers

FY 2012-2013 General Fund Revenues

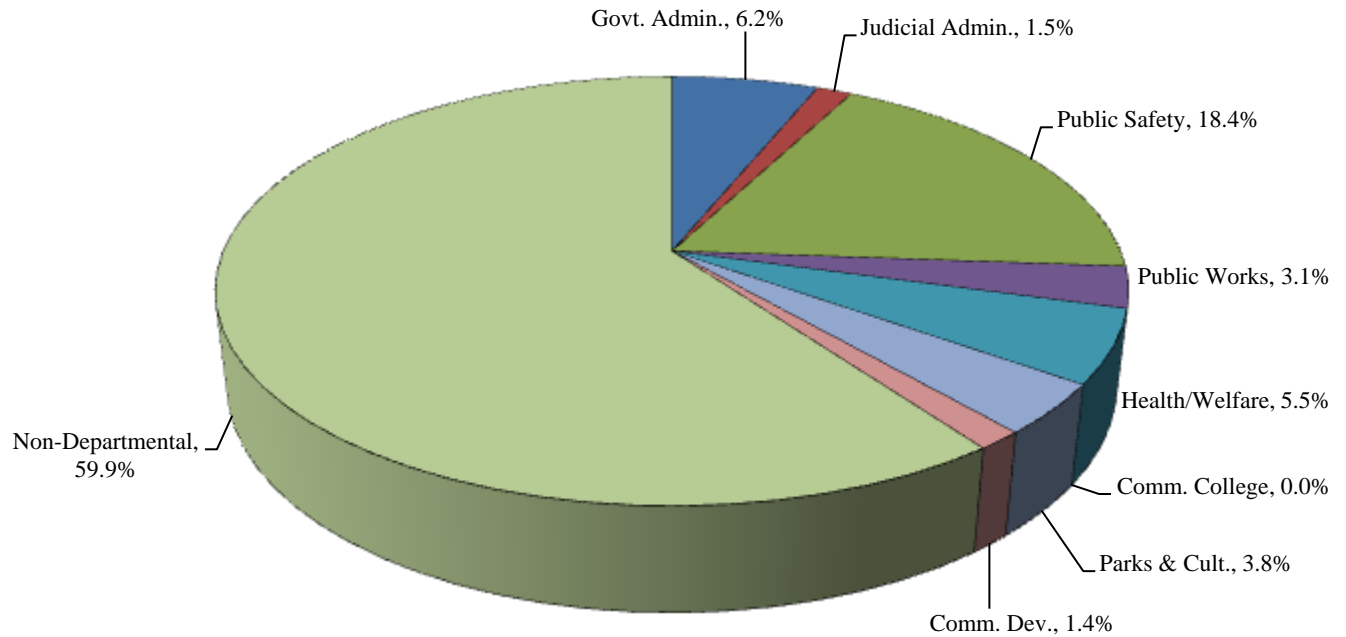
\$127,184,304



General Fund Revenues	2010-11 Budgeted	2010-11 Actual	2011-12 Budgeted	2011-12 Estimated	2012-13 Adopted	% of Total
Local Revenue						
General Property Taxes	80,085,000	83,796,479	80,085,000	85,526,238	82,285,000	64.70%
Other Local Taxes	25,603,042	26,701,409	25,632,609	27,958,895	27,145,651	21.34%
Permits, Fees and Licenses	1,219,649	920,328	1,229,649	1,012,776	904,250	0.71%
Fines and Forfeitures	482,849	279,102	482,849	328,474	251,759	0.20%
Use of Money and Property	871,762	196,120	871,762	234,933	154,545	0.12%
Charges for Services	2,312,574	2,202,923	2,312,574	2,168,362	2,250,180	1.77%
Miscellaneous	641,446	541,076	641,446	603,128	485,000	0.38%
Recovered Costs	1,706,842	1,579,507	1,782,842	2,374,727	753,275	0.59%
Subtotal	112,923,164	116,216,944	113,038,731	120,207,533	114,229,660	89.81%
State Revenue						
Non-Categorical Aid	191,760	531,760	191,760	410,364	504,200	0.40%
Shared Expenses	3,559,111	3,522,886	3,577,455	3,394,343	3,505,000	2.76%
Categorical Aid	4,593,306	4,750,998	4,711,992	4,604,659	4,537,104	3.57%
Subtotal	8,344,177	8,805,644	8,481,207	8,409,366	8,546,304	6.72%
Federal Revenue						
Categorical Aid	44,000	1,235,824	30,000	323,091	108,340	0.09%
Non-Revenue/Fund Balance						
	4,300,000	5,022,102	4,300,000	4,300,000	4,300,000	3.38%
Total General Fund Revenues	125,611,341	131,280,514	125,849,938	133,239,990	127,184,304	100.00%

FY 2012-2013 General Fund Expenditures

\$127,184,304



General Fund Expenditures	2010-11 Budgeted	2010-11 Actual	2011-12 Budgeted	2011-12 Estimated	2012-13 Adopted	% of Total
Functional Areas						
Administration	7,771,825	9,034,240	7,834,572	7,531,137	7,907,509	6.22%
Judicial Administration	2,081,266	2,008,407	2,043,138	1,887,058	1,940,620	1.53%
Public Safety	23,376,506	22,901,497	23,548,177	23,147,453	23,395,530	18.39%
Public Works	4,069,073	3,944,406	3,995,895	3,318,193	3,955,055	3.11%
Health/Welfare	7,228,685	6,559,165	7,228,685	6,714,262	7,058,184	5.55%
Community College	56,493	56,493	56,493	56,493	56,493	0.04%
Parks, Recreation & Cultural	4,994,023	4,919,995	4,972,994	4,654,286	4,929,830	3.88%
Community Development	1,827,176	2,621,537	1,782,527	1,630,523	1,753,697	1.38%
Subtotal	51,405,047	52,045,740	51,462,481	48,939,405	50,996,918	40.10%
Non-Departmental						
Merit/Fringe Benefit/COLA Reserve	75,000	75,000	273,908	282,027	1,301,128	1.02%
Operational Contingency Reserve	217,745	217,745	200,000	200,000	300,000	0.24%
Transfer to School Operating Fund	56,637,668	56,875,501	56,637,668	56,637,668	57,398,462	45.13%
Transfer to School Debt Service Fund	14,626,151	14,626,151	14,626,151	14,626,151	14,626,151	11.50%
Transfer to Unemployment Fund	0	21,880	0	0	0	0.00%
Transfer to School Construction	0	2,300,000	0	600,000	0	0.00%
Transfer to Debt Service – County	2,649,730	2,561,645	2,649,730	2,649,730	2,561,645	2.01%
Subtotal	74,206,294	76,677,922	74,387,457	74,995,576	76,187,386	59.90%
Total General Fund Expenditures	125,611,341	128,723,662	125,849,938	123,934,981	127,184,304	100.00%

FY 2012-2013
Budget Summary by Category

Fund and Department	Personnel Expenses	Operating Expenses	Capital/Lease Expenses
General Fund:			
Board of Supervisors	157,300	72,900	0
County Administrator	529,666	17,025	0
County Attorney	181,611	11,825	0
Human Resources	245,289	38,631	4,800
Independent Auditor	0	65,000	0
Commissioner of the Revenue	1,009,513	58,557	0
Reassessment	165,528	34,199	0
Treasurer	756,143	317,673	0
Finance	618,767	45,854	0
Information Technology	758,512	133,467	109,485
Management Information Systems	341,589	94,090	34,519
Other	0	1,850,149	600
Electoral Board	43,994	59,231	1,800
Registrar	134,587	13,405	1,800
Circuit Court	0	56,300	0
General District Court	3,500	4,252	4,500
J & D Relations Court	3,500	8,250	5,500
Clerk of Circuit Court	553,297	87,441	10,000
Law Library	0	7,200	0
Commonwealth Attorney	1,028,530	50,150	3,780
Victim Witness Program	107,115	7,305	0
Sheriff	8,655,851	923,662	125,262
Volunteer Fire Departments	27,564	668,132	0
Ambulance And Rescue Service	0	391,219	0
Public Safety Contributions	0	4,594,954	0
Juvenile Court Probation	101,088	61,796	0
Inspections	893,390	77,966	0
Fire and Rescue	5,336,716	447,479	10,878
Public Safety Communications	755,953	304,624	18,996
Road Administration	0	20,475	0
Street Lights	0	43,020	0
General Engineering	281,182	32,620	0

FY 2012-2013
Budget Summary by Category

Fund and Department	Personnel Expenses	Operating Expenses	Capital/Lease Expenses
Refuse Collection	523,128	676,305	10,242
Refuse Disposal	0	401,096	0
Litter Control	0	13,932	0
Maintenance Administration	499,335	14,750	0
County Office Buildings	0	952,198	0
Animal Shelter	341,017	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	1,829,475	0
Area Agency on Aging	0	60,930	0
Property Tax Relief	0	480,000	0
Community College	0	56,493	0
Parks Administration	347,391	123,057	4,633
Parks Maintenance	1,238,832	164,766	0
Recreation Centers	1,266,971	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	889,151	136,629	3,600
EDC	280,069	161,931	31,271
Zoning Board	2,520	3,655	0
Building Appeals Board	150	400	0
NSV Regional Commission	0	43,622	0
Soil and Water Conservation District	0	7,650	0
Extensions	103,964	86,943	2,142
Transfers	0	76,187,386	0
General Fund Total	32,043,395	94,527,051	613,858
Regional Jail Fund	12,383,087	4,956,178	40,920

FY 2012-2013
Budget Summary by Category

Fund and Department	Personnel Expenses	Operating Expenses	Capital/Lease Expenses
Landfill Fund	1,576,500	3,289,180	3,360,500
Division of Court Services Fund:			
Alcohol Safety Action Program	459,768	89,906	22,400
“Starting Point” Public Inebriate Center	5,635	11,100	0
Court Services Fund Total	465,403	101,006	22,400
Shawneeland Sanitary District Fund	331,888	434,814	0
Airport Operating Fund	607,447	2,351,981	200,300
School Operating Fund:			
School Instruction	91,273,421	8,814,229	182,804
Admin./Attendance and Health Services	5,254,452	388,428	18,500
Pupil Transportation Services	5,566,446	2,404,161	0
Operation & Maintenance Services	6,028,613	5,878,614	142,200
Facilities	154,322	95,000	0
Technology	3,713,935	556,513	1,013,660
Transfers	0	421,700	0
School Operating Fund Total	111,991,189	18,558,645	1,357,164
School Debt Service Fund	0	14,923,651	0
School Food Service Fund	2,569,305	2,471,450	1,734,096
School Textbook Fund	26,929	2,268,348	0
School Trust Funds	0	16,100	0
NREP Operating Fund	3,491,910	849,445	274,115
NREP Textbook Fund	0	50,000	0
School Capital Fund	0	0	367,115

VI. IMPACT OF THE FY 2012-2013 BUDGET

EXPENDITURES

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

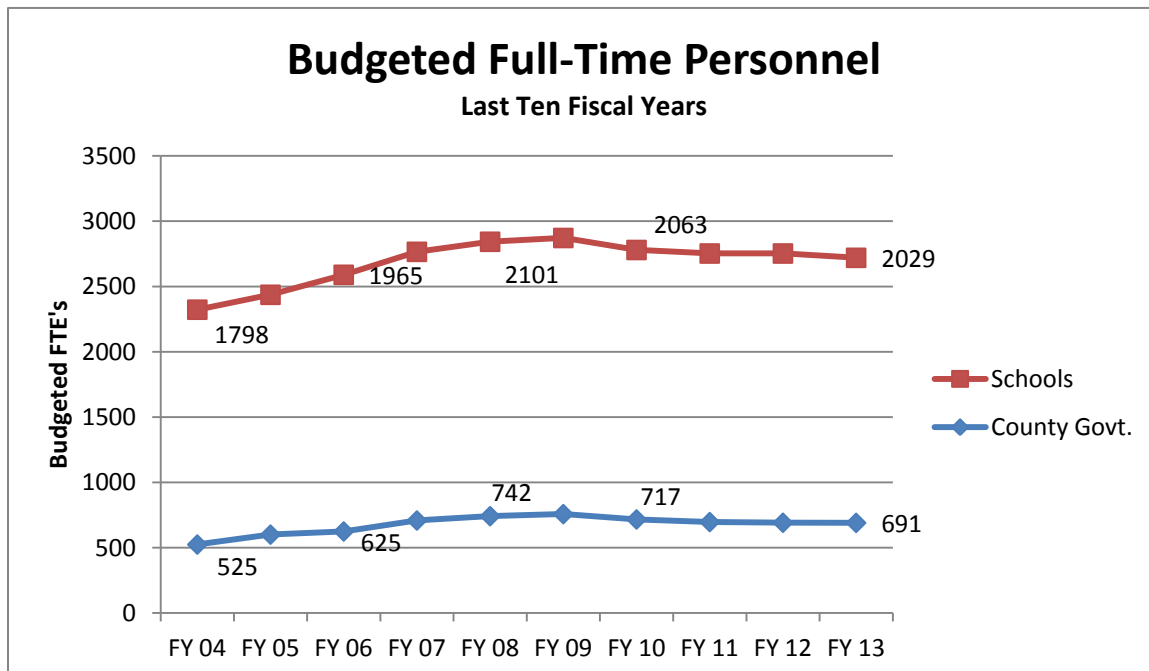
BUDGETED PERSONNEL				
DEPARTMENT	# OF EMPLOYEES FY 2010-11	# OF EMPLOYEES FY 2011-12	# OF EMPLOYEES FY 2012-13	FY 2012 CHANGE
Board of Supervisors	1	1	1	
County Administrator	5	5	5	
County Attorney	2	2	2	
Human Resources	3	3	3	
Commissioner of the Revenue	16	16	16	
Reassessment	4	3	3	
Treasurer	11	11	11	
Finance	7	7	7	
Information Technology	11	10	10	
Management Info. Systems	0	3	3	
Registrar	2	2	2	
Clerk of the Circuit Court	8	8	8	
Commonwealth Attorney	12	12	11	-1
Victim Witness	2	2	2	
Sheriff	125.5	125.5	126.5	1
Juvenile Court Probation	2	2	2	
Inspections	14	13	13	
Fire and Rescue	77.5	77.5	77.5	
Public Safety Communications	13	13	13	
General Engineering	5	4	4	
Refuse Collection	2	2	2	
Maintenance	9	9	9	
Animal Shelter	7	7	7	
Social Services	57	57	57	
Parks and Recreation	38	38	38	
Planning	11	11	11	
EDC	3	3	3	
Extensions	2	2	2	
Regional Jail	189	188	192	4
Landfill	26	26	26	
Division of Court Services	15	12	7	-5
Shawneeland Sanitary District	6	6	6	
Airport	11	11	11	
SUBTOTAL	697	692	691	-1
Schools	2,056	2,061	2,029	- 32
GRAND TOTAL	2,753	2,753	2,720	- 33

The reasons for the change in personnel are described below:

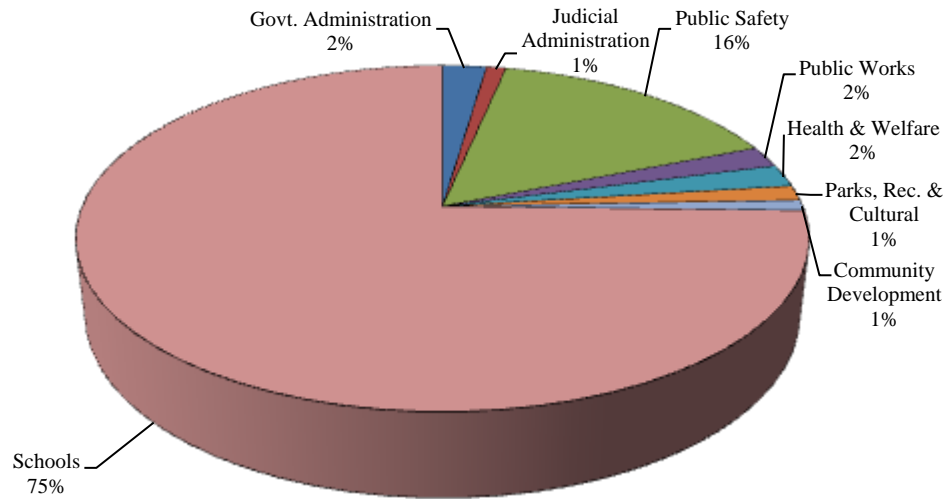
- An Investigator position was vacated during FY 2012 and was not refilled in the Commonwealth Attorney’s office.
- A grant position for an Intelligence Analyst was added to the Sheriff’s Office during FY 2012.
- Probation employees that were classified under Division of Court Services in previous years are now managed under the Northwestern Regional Adult Detention Center beginning in FY 2013.

Public Schools:

- An instructional and an administrative administrator positions were eliminated – duties were absorbed by other administrators.
- Classroom teaching positions were downsized by 18.5 full-time equivalent positions including elementary middle, and high school levels.
- Guidance counseling positions were downsized by 5 full-time equivalent positions across the division.
- Support positions were downsized by 5 full-time equivalent positions – an instructional aide, a building and grounds maintenance technician, and three school custodians.
- Four Northern Shenandoah Valley Regional Adult Education Program positions were eliminated from the budget as fiscal agency of the program transfers to Lord Fairfax Community College from FCPS beginning July 1, 2012.
- Three new positions were added to the budget for the operation of vehicle maintenance at the new transportation facility – mechanic, service writer, and additional custodial and inventory technician hours. These positions will be filled when demand for vehicle maintenance services exceed current operational labor capacity.



Employees by Category



PART-TIME PERSONNEL (DATED JULY 1)

DEPARTMENT	FY 2009-10	FY 2010-11	FY 2011-12
Board of Supervisors	1	1	1
Commissioner of the Revenue	2	1	2
Reassessment	0	5	5
Treasurer	1	2	2
Registrar	1	1	1
Gen. Dist/J & D Courts	2	2	3
Clerk	14	7	6
Commonwealth Attorney	1	1	2
Sheriff	12	5	6
Inspections	1	0	0
Fire and Rescue	27	24	24
Public Safety Communications	2	2	2
Refuse Collection	25	22	23
Maintenance	12	5	5
Animal Shelter	5	3	3
Parks and Recreation	407	268	306
Planning	1	0	0
EDC	4	1	2
Gypsy Moth Program	6	1	0
Regional Jail	2	0	0
Landfill	7	3	3
Division of Court Services	12	11	7
Shawneeland Sanitary District	8	4	5
Schools*	991	1,004	1,009
GRAND TOTAL	1,544	1,373	1,417

- 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

	2011-12 Adopted	11-12 % of Total	2012-13 Adopted	12-13 % of Total	% Change
General Government	\$7,818,581	3.32%	\$7,890,635	3.28%	0.92%
Judicial Administration	2,029,788	0.86%	1,940,620	0.81%	-4.39%
Public Safety	19,814,667	8.42%	19,196,032	7.97%	-3.12%
Public Works	3,986,893	1.69%	3,955,055	1.64%	-0.80%
Health/Welfare	7,228,685	3.07%	7,058,184	2.93%	-2.36%
Community College	56,493	0.02%	56,493	0.02%	0.00%
Parks, Recreation & Cultural	4,972,994	2.11%	4,929,830	2.05%	-0.87%
Community Development	1,782,527	0.76%	1,753,697	0.73%	-1.62%
Non-Departmental	3,131,757	1.33%	4,380,778	1.82%	39.88%
Regional Jail	16,425,072	6.98%	17,380,185	7.22%	5.81%
Landfill	8,307,530	3.53%	8,226,180	3.42%	-0.98%
Division of Court Services	1,107,584	0.47%	588,809	0.24%	-46.84%
Shawneeland Sanitary District	777,700	0.33%	766,702	0.32%	-1.41%
Airport Operating & Capital	3,159,728	1.34%	3,159,728	1.31%	0.00%
School Funds	140,917,763	59.91%	145,593,962	60.46%	3.32%
School Debt Service	13,711,078	5.83%	13,951,052	5.79%	1.75%
Total*	\$235,228,840	100.00%	\$240,827,942	100.00%	2.38%

*Less transfers between funds

Listed below are highlights of major shifts in expenditures relative to the FY 2012-2013 Adopted Budget:

General Government Administration: Expenditures in this category increased by .092%, or \$72,054. Salaries and fringes increased by \$4,689 due to updating all salaries in the general ledger to current employee salaries as well as adjustment to the VRS rate. The remainder of the increase can be attributed to Information Technology upgrades, an increase to Professional Services, and an increase to the cost of Line of Duty expenses.

Judicial Administration: This category's expenditures decreased by \$89,168, or 4.39%. This decrease was due to the reduction of a position in the Commonwealth Attorney's Office as well as an adjustment to the VRS rate.

Public Safety: Expenditures in this area decreased by \$618,635, or 3.12%. Salaries and fringes decreased by \$410,000 due to salary updates and the adjustment to the VRS rate. The Sheriff's Office operating/capital expenses decreased by \$244,000 due to the expiration of grants. The county's contribution to the Juvenile Detention Center increased by \$30,000.

Public Works: Public Works expenditures decreased by \$31,838, or .80%. Salaries and fringes decreased by \$17,817 due to salary updates and the adjustment to the VRS rate. Street light expenses were also reduced by \$14,000.

Health/Welfare: Health/Welfare expenditures decreased by \$170,501, or 2.36%. The budgeted amount for Personal Property Tax Relief for the Elderly/Handicapped was reduced by \$40,000 and social service programs were reduced by \$130,501.

Parks, Recreation and Cultural: Expenditures in this category decreased by \$43,164, or .87%. This decrease is due to salary updates and the adjustment to the VRS rate.

Community Development: This category decreased by 1.62%, or \$28,830. Salaries and fringes decreased by \$15,000 due to salary updates and the adjustment to the VRS rate. The county's

contribution to the Northern Shenandoah Valley Regional Commission was increased in FY 2013 by \$17,000. The budget for Gypsy Moth/Biosolids was eliminated in FY 2013 which totaled \$30,000.

Non-Departmental: Appropriations in this category consist of 1) debt payments totaling \$2,561,645 for the county government administration building, Public Safety Center building, Bowman Library and Joint Judicial Center renovations, 2) an amount to cover the 5% increase to employee salaries mandated by the state to go towards VRS contributions, and 3) a small contingency for unforeseen emergencies.

Regional Jail Fund: This fund increased by \$955,113, or 5.81% compared to FY 2012. Salaries and fringes increased by \$424,000 primarily due to the Probation Office of the Division of Court Services being moved to the Regional Jail for FY 2013. Operating expenses increased by \$542,000. Adding the Probation Office to the jail makes up about \$64,000 of this increase with the rest of the increase being attributed to food supplies, heating services, medical supplies, and repairs and maintenance. Capital expenses decreased by \$12,000.

Landfill Fund: Fund expenses for the Landfill decreased by \$81,350, or .98%. Personnel expenses increased by \$59,000 due to an increase in part-time help. Operating expenses increased by \$156,000 mainly due to repair and maintenance, agricultural supplies, generator supplies, and fuels and lubricants. Budgeted improvements to the Landfill decreased compared to FY 2011 by \$297,000. Landfill projects for FY 2013 include completion of CDD cell, partial closure of CDD cells, a new equipment building, and an upgrade to pumps and liner.

Landfill Tipping Fee Rate – FY 2012-13

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 46.84% for a total of \$518,775. The “Starting Point” Public Inebriate Center was closed during FY 2012 so expenses have been reduced to retirement and unemployment costs. 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 relocation and consolidation into the Northwestern Regional Educational Program building have also helped to reduce costs within this budget.

School Operating Fund: The FY 2013 budget, approved in April 2012, is a \$4,668,043 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 2012. State revenues for FCPS are increased by \$5.1 million for FY 2013 due to increased sales tax projections, additional funds for the state’s share of teacher retirement costs, basic aid, and additional funds for kindergarten through third grade class sizes. Temporary federal funds from the Education Jobs Fund (EJF) and all other federal stimulus dollars are completely exhausted. The amount of federal funds expected for FY 2013 is reduced to their pre-stimulus levels – from \$8.8 million to \$5.9 million. County government funding for the school division is increased by \$0.8 million for a total of \$57.4 million. A transfer from the Debt Service Fund and planned carry-over funds will temporarily provide \$1.4 million to the School Operating Fund in FY 2013 for the cost of the voluntary severance program offered during the FY 2012.

The greatest expenditure increase to the FY 2013 budget is payments to the Virginia Retirement System – a \$4.9 million increase for FCPS as the rate is increased five percentage points. The General Assembly discounted the funded pension rate during the prior two fiscal years due to poor economic conditions at the state level. Effective July 1, 2012, the General Assembly requires school employees to pay their 5%

retirement share to the Virginia Retirement System (VRS). An adjustment to salaries is included in the budget to offset the employee's share of their retirement benefit at a net cost of \$1.8 million. The salary adjustment is provided so employees' take home pay is not decreased. While salaries are adjusted to offset the employee's share of VRS, it is important to note that employee take home pay has not increased for the fourth consecutive year. Group health insurance premiums increased by 10% or \$1 million. The employee's contribution for health care did not increase. The loss of federal temporary funding and the expiration of the two-year discount on VRS payments made it necessary to reduce operational costs through position downsizing so a voluntary severance program was offered. Compensation savings from severance participants and further downsizing through attrition and employee reassignments offset by the cost of the severance program reduced the expenditure budget by \$1.4 million. Further, \$1.6 million is eliminated from the FY 2013 budget for one-time initiatives that were part of the prior year budget – one time payment for employees and funding for technology and replacement school buses. The FY 2013 budget does not include funding for replacement school buses.

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 2013, county funds and federal QSCB stimulus funds support the balance in the School Debt Service Fund. Debt service will be \$14.9 million in FY 2013. 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. Another one-time transfer of funds to the School Operating Fund is available to cover the lump-sum cost of the voluntary severance program that was offered to downsize staff.

School Capital Projects: Due to an increase in revenues over expenditures in the School Debt Service Fund, \$0.3 million is transferred to the School Capital Projects Fund making \$0.4 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 technology department renovations at the School Board Office to protect technology service rooms, 2nd phase of roofing improvements at James Wood Middle School, and performance energy management costs at Sherando High School.

Ten Year Budget Comparison

Fund	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	FY 12-13
General Fund	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	51,161,324
School Funds	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	159,545,014
Regional Jail	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	17,380,185
Landfill	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	8,226,180
Division of Court Services	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	588,809
Shawneeland	441,200	516,455	622,413	1,319,710	1,020,742	1,020,538	718,916	848,097	777,700	766,702
Airport Operating & Capital	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	3,159,728
Unemployment	10,000	10,000	10,000	10,000	10,000	0	0	0	0	0
Total*	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	240,827,942

*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 Fund
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 Fund Balance Funding	Old Dominion Alcohol Safety Action Program “Starting Point” Public Inebriate Center
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 State Categorical Aid Federal Categorical Aid Carry Forward Funds Transfer from General Fund Transfer from School Debt Service Fund	Instruction Administration, Attendance and Health Pupil Transportation Services Operation and Maintenance Services Facilities Technology 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 Carry Forward Funds</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>Federal 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>Charges for Services 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	2010-11 BUDGETED	2010-11 ACTUAL	2011-12 BUDGETED	2011-12 ESTIMATED	2012-13 ADOPTED
Current Real Property Taxes	40,430,000	41,030,006	40,430,000	42,530,949	40,700,000
Current Public Svc. Corp. Taxes	800,000	1,833,046	800,000	914,328	1,500,000
Current Personal Property Taxes*	38,050,000	39,631,195	38,050,000	40,772,213	39,000,000
Penalties	400,000	704,889	400,000	637,092	600,000
Interest & Costs on Taxes	220,000	323,040	220,000	315,492	300,000
Admin. Fees for Liens	185,000	274,303	185,000	356,164	185,000
TOTAL	80,085,000	83,796,479	80,085,000	85,526,238	82,285,000

*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 normally due December 5 and June 5. For FY 2013, the June deadline was extended to June 15 due to tax bills being mailed later. Tax bills were mailed later because of the real estate tax rate increase that was adopted in May. See “Budget Update” box on page 3.

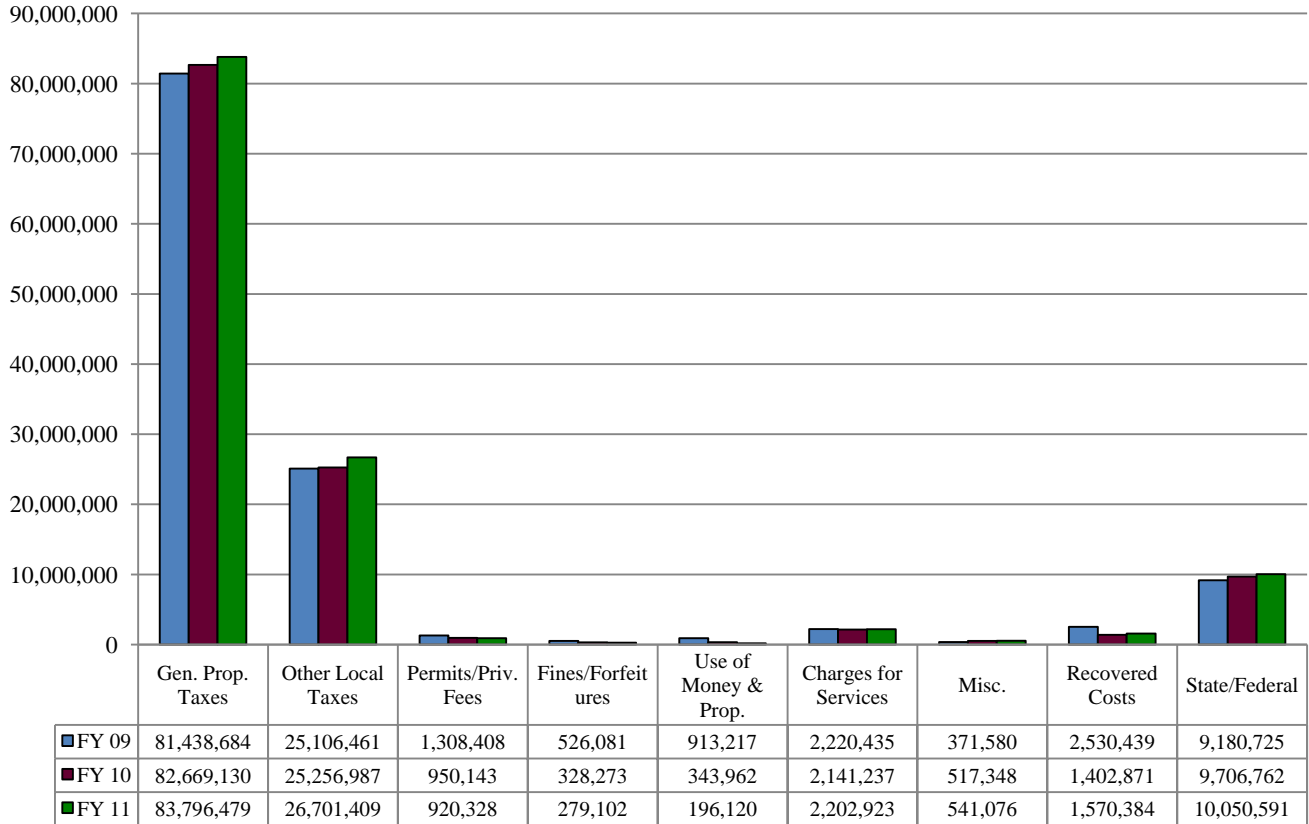
Real property taxes are paid by all landowners: residential, commercial/industrial and rural. These amounts are calculated by the Commissioner of the Revenue. Real estate taxes are calculated at .545 cents per \$100 of assessed value and personal property taxes are calculated at \$4.86 per \$100 of assessed value. In the FY 2013 Adopted column, the Current Real Property Taxes reflects the .545 rate. The FY 2012 Estimated column reflects the newly adopted tax rate in May of .585 cents. This estimation includes the windfall collected on the June 15 tax due date. See “Budget Update” box on page 3.

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 50%.

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

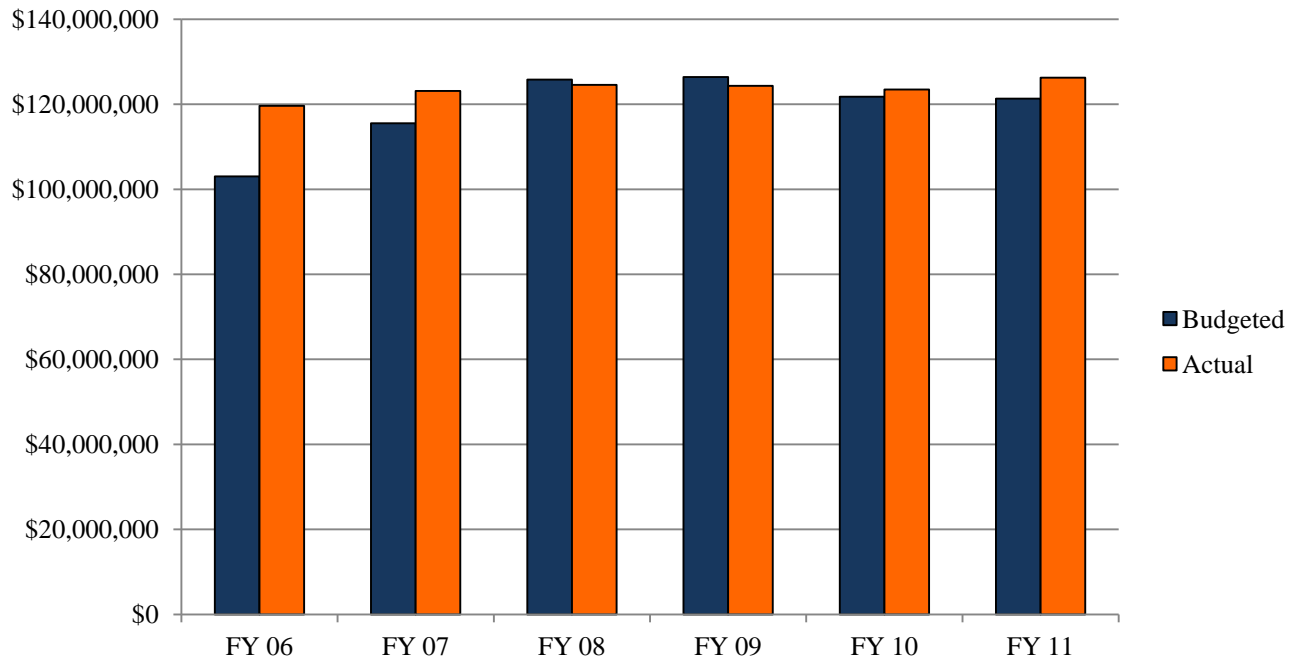
Admin. Fees for liens are DMV stop charges and county administrative charges paid by the taxpayer to obtain licensing once the account is in delinquency.

General Fund Revenue Comparison



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

General Fund Revenue Analysis

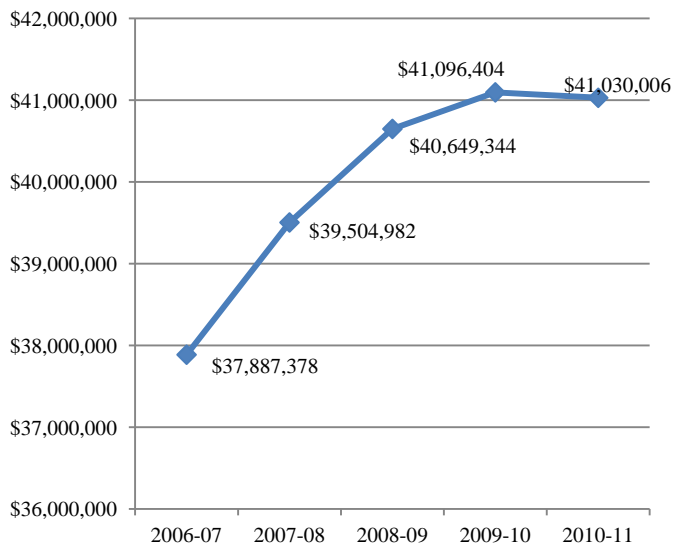


The above chart shows FY 2006 – FY 2011 budgeted to actual revenue. As the chart indicates, budgeted revenue was lower than actual revenue collected for FY 2006 and FY 2007. For FY 2008 and FY 2009, actual revenue came in slightly below the budgeted amount. Revenue collected for FY 2010 and FY 2011, showed an increase over the budgeted amount. Actual revenue collected for FY 2011 came in about four percent above budgeted revenue for that year. The information on this chart reflects those amounts found in the audited Comprehensive Annual Financial Report.

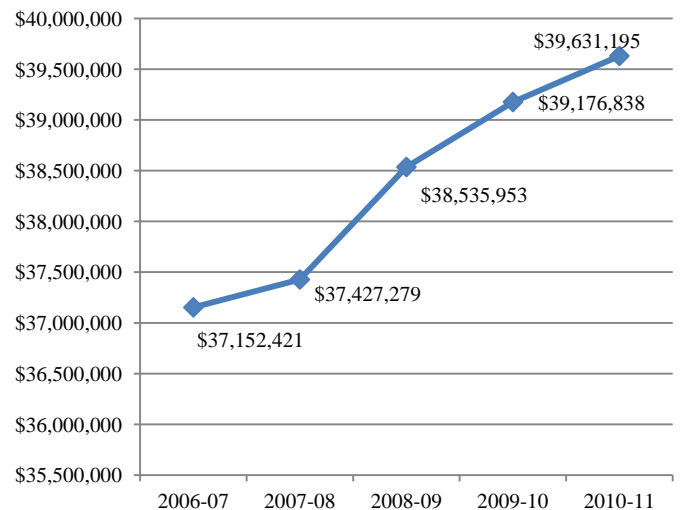
Property Tax Rates Last Ten Calendar Years

Calendar Year					Public Utility	
	Real Estate	Personal Property	Machinery and Tools	Mobile Homes	Real Estate	Personal Property
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
2012	0.545 Budget Adopted	4.86	2.00	0.545 Budget Adopted	0.545 Budget Adopted	4.86
2012	0.585 Amended	4.86	2.00	0.585 Amended	0.585 Amended	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.	1,353,600	7,377
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.	147,800	806	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.	2,405,100	13,108
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.	1,608,400	8,766	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	151,400	825	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.	303,800	1,656
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
National Wildlife Federation	7,614,500	41,499	Woodmen of the World	334,900	1,825
Nature Conservancy	80,200	437	Youth Development Center	1,529,400	8,335
North Mountain Fire Company	560,300	3,054			
			TOTAL	67,399,500	367,326

Other Local Taxes:

Other Local Taxes	2010-11 BUDGETED	2010-11 ACTUAL	2011-12 BUDGETED	2011-12 ESTIMATED	2012-13 ADOPTED
Local Sales & Use Taxes	8,800,000	9,711,110	8,800,000	10,196,666	10,335,682
Communications Sales Tax	1,458,605	1,406,714	1,458,605	1,410,213	1,400,000
Utility Taxes – Electric	2,422,376	2,364,623	2,422,376	2,312,616	2,300,000
Utility Taxes – Gas	676,644	716,117	676,644	710,608	650,000
Gross Receipts Tax – Utilities	84,911	0	84,911	0	0
Business & Prof. Occup. Licenses	4,600,000	5,007,502	4,600,000	5,482,143	5,000,000
Auto Rental Tax	0	0	0	77,482	0
Motor Vehicle Licenses	2,000,000	2,113,939	2,000,000	2,103,082	2,050,000
Bank Stock Taxes	200,000	314,390	200,000	292,401	250,000
Recordation Taxes	1,288,000	768,155	1,288,000	814,608	768,000
Tax on Wills	16,000	11,759	16,000	12,288	11,000
Add'l Tax on Deeds of Conveyance	325,236	212,367	325,236	202,644	212,949
Meals Tax and Lodging Taxes	3,700,000	4,032,296	3,700,000	4,297,822	4,125,000
Street Lights/Star Fort Fees	31,270	42,437	60,837	46,322	43,020
TOTAL	25,603,042	26,701,409	25,632,609	27,958,895	27,145,651

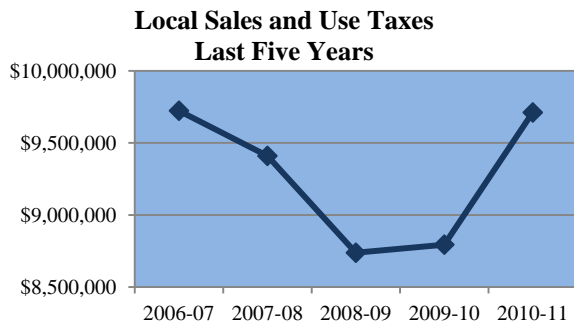
Other local taxes included sales tax, utility taxes, Business and Professional Occupational taxes, hotel and motel taxes, recordation taxes and meals taxes. Utility Taxes – Telephone are now included in Communication Sales Tax. No increases were budgeted in this category. The county continues to monitor 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 5% with the state returning 1% of the 5% back to the locality. Sales tax serves as an indicator that the economy is improving. It is projected that sales tax

will exceed last year's collection by 5%. 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.

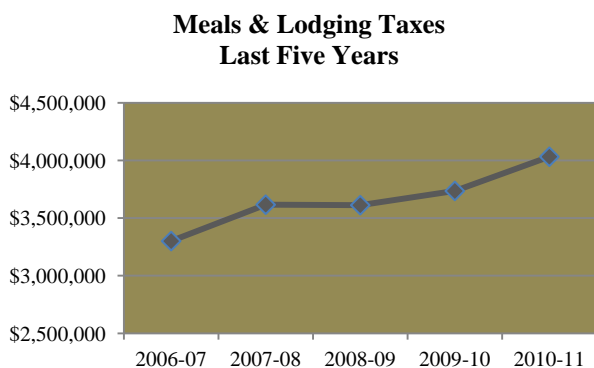
Street light revenue is revenue collected from various neighborhoods where Frederick County pays the electric expenses for street lights. This revenue covers the cost of electric bills. Star Fort Fees are assessed and collected upon the homeowners of the Star Fort Subdivision for the maintenance of the Fort.



Local sales tax revenue showed a decline in collections in FY 2007-08 and FY 2008-09. Collections increased very slightly, by \$56,000 or .6%, in FY 2009-10. It is estimated that collections for FY 2012 will be up by about five percent over the prior year. FY 2013 budgeted revenue for sales tax was increased by \$1,535,682 or 17% due to the increases that have been realized over the last two fiscal years..



Business and Professional Occupation Licenses (BPOL) have shown about an 18% decrease from FY 2007 to FY 2010. BPOL revenue increased in FY 2011 by \$705,000 or 16%, the first increase in this revenue since FY 2006-07. Estimations show that BPOL revenue will increase by about nine percent for FY 2011-2012. FY 2012-2013 budgeted revenue for this category was increased by \$400,000 or eight percent due to recent trend.



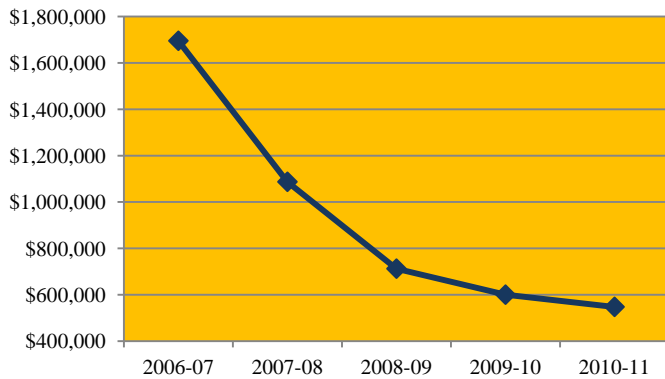
Meals and Lodging taxes have shown a steady climb over the last five years with an increase of \$731,000 or 22%. This revenue source is a solid economic indicator as well as a gauge for local consumer spending.

Permits, Fees & Licenses:

Permits, Fees & Licenses	2010-11 BUDGETED	2010-11 ACTUAL	2011-12 BUDGETED	2011-12 ESTIMATED	2012-13 ADOPTED
Dog Licenses	15,000	37,268	25,000	54,684	35,000
Land Use Application Fees	2,400	11,425	2,400	5,796	8,000
Transfer Fees	0	2,447	0	2,508	0
Development Review Fees	394,349	264,100	394,349	168,252	175,000
Building Permits	596,770	441,327	596,770	540,492	507,040
2% State Fees	0	298	0	744	0
Electrical Permits	57,520	50,274	57,520	95,988	58,000
Plumbing Permits	28,760	9,745	28,760	25,896	29,810
Mechanical Permits	35,950	45,979	35,950	75,228	37,000
Sign Permits	6,000	3,760	6,000	2,688	3,600
Permits – Commercial Burning	1,000	125	1,000	150	100
Explosive Storage Permits	500	300	500	1,000	500
Blasting Permits	1,200	240	1,200	250	200
Annual Burning Permits	200	0	200	0	0
Land Disturbance Permits	80,000	50,740	80,000	36,200	50,000
Septic Hauler Permits	0	800	0	300	0
Sewage Installation Licenses	0	900	0	2,000	0
Transfer Development Rights	0	600	0	600	0
TOTAL	1,219,649	920,328	1,229,649	1,012,776	904,250

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 90% 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. Five years ago, permit collections were as high as \$1.6 million. They have since dropped to a drastic low for FY 2010-2011 of \$547,325, which is a difference of \$1.1 million or a 67% loss within the last five years. Anticipated permit revenue for FY 2011-12 appears to show a healthy increase of around 34% compared to Actual FY 2011 which is hopefully favorable news for the building industry.

Fines and Forfeitures:

Fines & Forfeitures	2010-11 BUDGETED	2010-11 ACTUAL	2011-12 BUDGETED	2011-12 ESTIMATED	2012-13 ADOPTED
Court Fines & Forfeitures	477,949	273,039	477,949	320,076	246,759
Penalty – Bad Checks	4,900	6,063	4,900	7,548	5,000
Registrar Fines	0	0	0	850	0
TOTAL	482,849	279,102	482,849	328,474	251,759

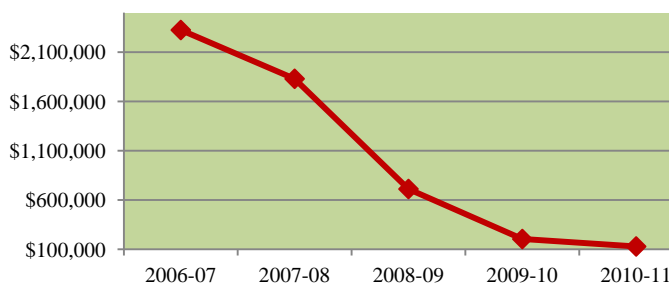
Fines and Forfeitures are revenues collected for court fines as a result of violations of county laws and ordinances. Sheriff's fines consist of speeding tickets, traffic charges and citations. The reduction in court fine revenue has a direct correlation to reducing part-time and overtime costs in the Sheriff's Office. It is highly possible that revenue collected from court fines and forfeitures may be completely forfeited to the state.

Revenue from Use of Money and Property:

Revenue from Use of Money and Property	2010-11 BUDGETED	2010-11 ACTUAL	2011-12 BUDGETED	2011-12 ESTIMATED	2012-13 ADOPTED
Interest on Bank Deposits	850,382	127,762	850,382	197,688	131,145
Rental of General Property	8,980	7,502	8,980	7,980	7,600
Rent/Rec. Prop. & Facilities	100	0	100	0	0
Sale of Surplus - Treasurer	0	8,311	0	0	0
Sale of Salvage & Surplus	0	475	0	0	0
Sale of Salvage & Surplus - Sheriff	0	10,830	0	12,539	0
Sale of Maps, Books, Etc.	0	526	0	744	0
Park Receipts – Firewood	300	1,160	300	550	300
Park Rec. – Sale Surplus Equipment	2,700	1,137	2,700	1,703	2,700
Park Rec. – Clearbrook Concessions	3,800	5,285	5,500	7,152	5,500
Park Rec. – Sherando Concessions	4,000	4,800	6,500	5,772	6,500
Sale of Fire Report	1,500	805	1,500	805	800
Sale of Property	0	27,527	0	0	0
TOTAL	871,762	196,120	875,962	234,933	154,545

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 23% of the budgeted amount for FY 2012. Projected revenue from interest for FY 2013 was reduced by roughly 84% compared to the budgeted amount for FY 2012 to be more in line with actual returns on investments. The average daily return on investments at this time is roughly .32%. This section also includes the sale of county maps and books, rental of county property and revenue collected from vendors operating the Clearbrook and Sherando parks concession stands.

**Interest on Bank Deposits
Last Five Years**



In FY 2006-07, Interest on Bank Deposits were at a high of \$2.3 million during this five year period. These collections have since dropped to the current FY 2010-11 amount of \$127,762. The revenue collected in FY 2010-11 showed a 94% decrease compared to collections five years ago. The interest rate in July 2006 was averaging 5.40% compared to the current average of .32%. In July 2010, the average return was 1.0%. Budgeted revenue had been kept constant since FY 2009-10. Anticipated revenue for FY 2012-13 has been reduced drastically to reflect the past few years of declining revenue.

Charges for Services:

Charges for Services	2010-11 BUDGETED	2010-11 ACTUAL	2011-12 BUDGETED	2011-12 ESTIMATED	2012-13 ADOPTED
Excess Fees of Clerks	100,000	71,781	100,000	56,328	52,857
Sheriff's Fees	9,500	2,524	9,500	2,524	2,524
Law Library Fees	7,200	13,744	7,200	12,782	12,000
Handgun Permit Fees	23,981	15,200	23,981	24,480	17,490
Miscellaneous Clerk Fees	191,811	177,350	191,811	180,264	168,175
Bond Management Fees - Planning	0	27,200	0	21,200	20,000
Court ADA Fees	0	54,215	0	53,124	0
Donations Adopt/Reclaim Fees	49,000	63,319	49,000	71,832	55,975
Spay/Neuter Fees	18,400	30,970	18,400	27,012	25,380
Donation – Conservation Easement	0	35	0	100	0
Parks and Recreation Fees	1,907,194	1,739,444	1,902,371	1,711,908	1,893,179
Sale of Maps, Surveys, Etc.	202	406	202	170	200
Sale of County Code	1,300	420	1,300	550	400
Sale of Frederick County Book	0	54	0	0	0
Sale of GIS Products	3,986	2,128	3,986	2,424	2,000
Postponement Fees - Planning	0	0	0	1,000	0
Fire and Rescue Charges	0	4,133	0	2,664	0
TOTAL	2,312,574	2,202,923	2,307,751	2,168,362	2,250,180

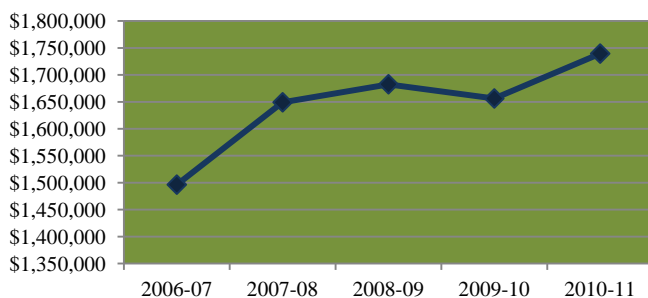
Charges for Services include primarily Sheriff's Fees and recreation admission and user fees.

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. Projections for FY 2012 appear to be about ten percent below budgeted figures. Recreation program fees have not been generating the revenue that had been seen in previous years. Expenditures directly related to these revenues are also estimated to be below budgeted amounts for FY 2012 as well.

**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 2006-07 were \$1.5 million compared to slightly over \$1.7 million in FY 2010-11, a 16% increase. There was a dip in collections from FY 2008-09 to FY 2009-10, dropping 1.5% or \$26,000. These fees have continued this slow increase even during the current economic crisis that the county and country are experiencing.

Miscellaneous:

Miscellaneous	2010-11 BUDGETED	2010-11 ACTUAL	2011-12 BUDGETED	2011-12 ESTIMATED	2012-13 ADOPTED
Miscellaneous	0	29,310	0	36,480	0
Recreation Donations	120,471	33,210	121,094	33,180	33,000
Donations – Other	0	2,783	0	1,350	0
Sheriff Donations	0	0	0	300	0
Refunds – Other	0	590	0	100	0
Refunds – Hazardous Materials	500	7,856	500	492	500
Refunds – Worker’s Comp./Insurance	0	0	0	9,371	0
Drug Awareness Program	5,000	6,451	5,000	11,823	0
Specialized Reports	1,100	1,962	1,100	1,668	1,500
Recycling Refund	514,375	471,527	514,375	514,375	450,000
Credit Due Customers – Parks	0	-12,613	0	-6,011	0
TOTAL	641,446	541,076	642,069	603,128	485,000

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

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

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	2010-11 BUDGETED	2010-11 ACTUAL	2011-12 BUDGETED	2011-12 ESTIMATED	2012-13 ADOPTED
Recovered Costs – Treasurer’s Office	0	0	0	44,142	0
Recovered Costs – Worker’s Comp.	0	1,200	0	1,200	0
Recovered Costs – NWRT Meth Grant	533,028	0	533,028	533,028	0
Recovered Costs – NREP RSC Officer	21,000	0	21,000	21,000	0
Purchasing Card Rebate	0	106,365	50,000	111,683	80,000
Reimb. – Commonwealth	0	7,385	0	11,184	3,000
Reimb. – Circuit Court	0	3,617	0	10,332	3,000
Reimb. – Public Works Cleanup	0	2,129	0	0	1,000
Clarke County Container Fees	58,392	61,539	58,392	56,064	60,000
Winchester Container Fees	24,348	27,751	24,348	23,852	25,000
Refuse Disposal Fees	83,484	71,833	83,484	69,361	70,000
Recycling Revenue	68,515	68,619	68,515	79,704	68,515
Sheriff Restitution	0	20	0	151	0
Fire and Rescue Merchandise	0	747	0	150	0
Container Fees – Bowman Library	4,136	1,868	4,136	948	1,500
Restitution – Victim Witness	0	10	0	6,888	0
Reimb. of Exp. – Gen. Dist. Court	22,000	27,613	22,000	33,000	26,020
Reimb. – Public Works Salaries	30,500	30,228	30,500	92,723	30,000
Reimb. – Project Management	0	50,000	0	0	0
Reimb. – Juvenile & Domestic	1,000	3,215	1,000	6,432	3,200
City of Winchester – EDC	72,000	72,000	72,000	72,000	72,000
Reimb. - Task Force	41,230	58,414	41,230	51,576	58,320
Rabies Clinic Fees	0	644	0	0	0
EDC Recovered Costs	8,500	120	8,500	120	120
Sign Deposits – Planning	0	450	0	100	0
Reimb. – Elections	5,000	0	5,000	4,632	0
Westminster – In Lieu of Taxes	0	25,347	26,000	16,344	26,000
Reimb. – Street Signs	2,500	972	2,500	432	1,000
Reimb. – FCPS Maintenance	186,600	202,488	186,600	193,812	186,600
Reimb. – NW Works	0	388,941	0	0	0
Proffers	0	263,347	0	271,248	0
Comcast PEG Grant	0	60,696	0	60,696	0
Fire School Programs	8,000	16,657	8,000	30,696	16,000
Clerk Reimbursement - Copies	0	11,354	0	13,716	10,000
Reimbursement - Sheriff	0	4,815	0	20,904	4,000
Congressional Award Task Force	536,609	0	536,609	536,609	0
TOTAL	1,706,842	1,570,384	1,782,842	2,374,727	745,275

Recovered costs include reimbursements for joint jurisdiction programs such as court security, fees collected from surrounding localities, and proffers collected from developers which are then divided between the school system, fire and rescue, parks and recreation or other designated areas. Recovered costs – Treasurer’s Office are fees collected for 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 and are reserved in a restricted fund balance. All proffers are appropriated by the Board of Supervisors prior to disbursement.

Reimbursement - FCPS Maintenance represents reimbursement by the school system for the county parks department maintaining school ball fields. The reimbursement for FCPS Maintenance is figured on a time and materials basis while meeting the standards defined in the Cooperative Use Agreement between Frederick County

and Frederick County Public Schools. Actual revenue primarily varies to the weather and how it affects the schools fields.

Fire School Programs consist of registration fees collected for various fire and EMS courses offered over the course of the fiscal year. These courses are offered to the county’s career and volunteer personnel and some courses are open to outside agencies as well.

Grants for the Sheriff’s Office included in FY 2012 have been completed and eliminated in FY 2013.

Non-Categorical Aid:

Non-Categorical Aid	2010-11 BUDGETED	2010-11 ACTUAL	2011-12 BUDGETED	2011-12 ESTIMATED	2012-13 ADOPTED
Carriers Tax/Mobile Home Titling	191,760	144,003	191,760	129,108	145,200
Recordation Taxes	0	329,184	0	281,256	300,000
Auto Rental Tax	0	58,573	0	0	59,000
TOTAL	191,760	531,760	191,760	410,364	504,200

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.

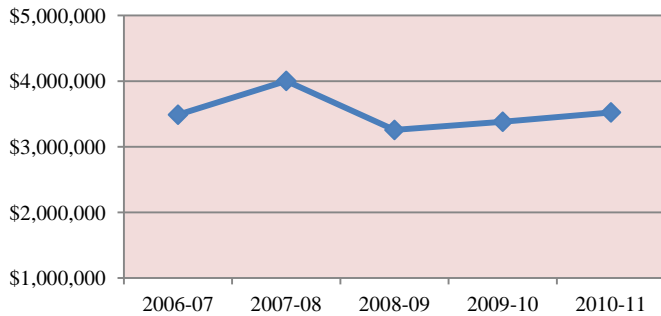
Recordation taxes are budgeted under local taxes. The State now requires a significant portion of the taxes to be remitted to them. The percentage returned by the state to the locality has decreased over the past several years.

Shared Expenses – Categorical:

Shared Expenses - Categorical	2010-11 BUDGETED	2010-11 ACTUAL	2011-12 BUDGETED	2011-12 ESTIMATED	2012-13 ADOPTED
Shared Expenses – Comm. Attorney	416,914	421,740	416,914	409,092	420,000
Shared Expenses – Sheriff	2,310,103	2,268,861	2,310,103	2,240,800	2,260,000
Shared Expenses – Comm. of Revenue	200,234	200,793	204,391	155,244	200,000
Shared Expenses – Treasurer	159,984	160,704	164,460	134,532	160,000
Shared Expenses – Medical Examiner	600	0	600	0	0
Shared Expenses – Regis./Elec. Bd.	42,189	45,459	51,900	43,814	45,000
Shared Expenses – Clerk	429,087	425,329	429,087	410,861	420,000
TOTAL	3,559,111	3,522,886	3,577,455	3,394,343	3,505,000

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 fluctuation over the last five years. During this time period, the high point was in FY 2007-08 with close to \$4 million being received from the state for the constitutional offices. Funding over the last three years has been fairly constant. Funding for FY 2010-11 is about one percent over revenue collected five years ago.

Categorical Aid:

Categorical Aid	2010-11 BUDGETED	2010-11 ACTUAL	2011-12 BUDGETED	2011-12 ESTIMATED	2012-13 ADOPTED
Public Assistance Grants	3,862,386	3,645,330	3,862,386	3,532,002	3,731,885
Litter Control Grants	15,000	14,176	15,000	12,177	14,000
Six-For-Life Funds	69,224	80,673	69,224	80,673	80,000
Emergency Services Fire Program	138,373	145,933	138,373	191,433	150,000
Emergency Services Special Grant	0	0	0	88,693	0
Recycling Grant	0	16,891	0	0	0
DMV Grant	0	0	0	27,845	0
DCJS & Sheriff – State Grants	0	51,942	0	57,828	0
JJC Grant	167,598	120,584	167,598	123,600	120,584
Rent/Lease Payments	194,755	277,328	269,436	277,328	276,912
Spay/Neuter Assistance – State	1,500	1,918	1,500	2,280	1,500
State Reimbursement - EDC	0	200,000	0	0	0
Wireless 911 Grant	0	61,990	60,000	62,000	62,000
Gypsy Moth Program – State	10,500	0	10,500	0	0
State Forfeited Asset Funds	15,995	7,132	0	27,015	0
Va. Dept. of Health – Biosolids	0	4,127	0	7,692	0
Victim Witness Grant	114,853	98,258	114,853	98,258	100,223
Social Services VOCA Grant	0	13,600	0	4,133	0
State Grant Public Communications	0	7,200	0	0	0
Fire & Rescue OEMS Reimb.	0	3,916	0	2,702	0
Payment in Lieu of Taxes	3,122	9,123	3,122	9,000	8,000
TOTAL	4,593,306	4,760,121	4,711,992	4,604,659	4,545,104

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

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

State reimbursement – EDC is state matching grants for economic development incentives.

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

Categorical Aid – Federal:

Categorical Aid - Federal	2010-11 BUDGETED	2010-11 ACTUAL	2011-12 BUDGETED	2011-12 ESTIMATED	2012-13 ADOPTED
National Park Service	30,000	0	30,000	0	0
Federal Grant – Sheriff’s Office	0	3,935	0	0	0
DMV Grants - Federal	0	17,789	0	0	0
CDB Grant Planning - Federal	0	915,753	0	0	0
Other Revenue – Federal	0	1,244	0	0	0
Emergency Services	0	2,841	0	0	0
Federal Forfeited Asset Funds	14,000	4,081	0	16,873	0
Housing Illegal Aliens - Federal	0	54,760	0	31,980	15,000
Federal Grants - Sheriff	0	235,421	0	274,238	93,340
TOTAL	44,000	1,235,824	30,000	323,091	108,340

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

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 task force and regional grants. The Sheriff’s Office continues to seek state and federal funding to ease the local funding burden.

Non-Revenue Receipts:

Non-Revenue Receipts	2010-11 BUDGETED	2010-11 ACTUAL	2011-12 BUDGETED	2011-12 ESTIMATED	2012-13 ADOPTED
Transfer from Capital Project Fund	0	722,102	0	0	0
Funding from Fund Balance	4,300,000	4,300,000	4,300,000	4,300,000	4,300,000
TOTAL	4,300,000	5,022,102	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	2010-11 BUDGETED	2010-11 ACTUAL	2011-12 BUDGETED	2011-12 ESTIMATED	2012-13 ADOPTED
GRAND TOTAL	125,611,341	131,280,514	125,849,938	133,239,990	127,184,304

NORTHWESTERN REGIONAL ADULT DETENTION CENTER FUND:

	2010-11 BUDGETED	2010-11 ACTUAL	2011-12 BUDGETED	2011-12 ESTIMATED	2012-13 ADOPTED
Use of Money/Property					
Interest on Bank Deposits	0	24,904	0	11,484	0
Sale of Salvage and Surplus	0	835	0	0	0
TOTAL	0	25,739	0	11,484	0
Charges for Services					
Client Supervision Fees	0	0	0	0	55,399
Drug Testing Fees	0	0	0	0	5,506
Work Release Fees	399,675	403,175	414,064	405,000	499,800
Miscellaneous	10,000	13,081	15,000	33,120	12,446
Phone Commissions	142,000	126,391	90,000	106,332	126,000
Food & Staff Reimb. – Juv. Det. Ctr.	110,000	96,370	102,000	95,580	96,000
Electronic Monitoring Part. Fees	44,165	42,481	70,000	51,444	83,767
Employee Meals Supplement	3,500	591	500	400	500
TOTAL	709,340	682,089	691,564	691,876	879,418
Recovered Costs					
Local Contributions	5,395,072	5,395,072	5,162,154	5,162,154	4,999,995
Operating Reserves	137,381	206,766	63,952	63,952	0
Medical & Health Reimbursement	56,852	51,237	50,000	59,148	51,237
TOTAL	5,589,305	5,653,075	5,276,106	5,285,254	5,051,232
Categorical Aid					
State Grants	215,757	266,228	249,551	249,551	242,915
DOC Contract Beds	0	1,048,087	0	21,060	0
Share of Jail Costs	840,320	0	1,013,820	600,000	975,355
Shared Expenses – Regional Jail	5,088,859	4,909,789	4,960,521	4,995,153	5,003,495
Federal Bureau of Prisons	0	2,209	0	1,000	0
Local Offender Probation	0	0	0	0	238,888
TOTAL	6,144,936	6,226,313	6,223,892	5,866,764	6,460,653
Non-Revenue					
Transfer – General Operating Fund	3,388,829	3,388,829	3,733,510	3,733,510	3,981,493
Funding from Fund Balance	1,000,000	1,000,000	500,000	500,000	1,007,389
TOTAL	4,388,829	4,388,829	4,233,510	4,233,510	4,988,882
FUND TOTAL	16,832,410	16,976,045	16,425,072	16,088,888	17,380,185

The budget for the Northwestern Regional Adult Detention Center has increased by \$955,000, or 5.8% for FY 2012-2013. A portion of this increase can be attributed to the Local Offender Probation budget being moved from Division of Court Services budget to the Jail’s budget. Both the Local Offender Probation Program as well as the Jail’s Pretrial Services are funded by a grant provided by the Virginia Department of Criminal Justice Services (DCJS). Although resourced under the same grant, until July 1, 2011 the Local Offender Probation function remained a subordinate element of Division of Court Services. With closure of the Inebriate Center, the Court Services Division was dissolved and the Local Offender Probation function was consolidated with Pretrial Service activities under the Regional Jail. Financial constraints at the state level continue to limit the Virginia Department of Corrections ability to assume custody of state-responsible inmates in a timely manner. It is expected that the out-of-compliance rate (state responsible inmates in local custody for 90 days or more) will increase to an average of 35 each month through FY 13, up from an average of 21 in FY 11. Both Clarke and Frederick Counties

experienced significant growth in jail population over the last three years while Fauquier County and the City of Winchester remained somewhat more stable. Both Clarke and Frederick will bear a heavier financial burden during FY 13, with Frederick County's share increasing by more than 2%.

FREDERICK – WINCHESTER LANDFILL FUND:

	2010-11 BUDGETED	2010-11 ACTUAL	2011-12 BUDGETED	2011-12 ESTIMATED	2012-13 ADOPTED
Use of Money/Property					
Interest on Bank Deposits	350,000	93,809	350,000	48,516	40,000
Sale of Junk and Waste	0	157,737	0	165,672	0
TOTAL	350,000	251,546	350,000	214,188	40,000
Charges for Services					
Interest Charges	0	5,668	0	6,540	0
Credit Card Charges	0	156	0	528	0
Sanitary Landfill Fees	5,202,000	4,674,670	5,028,600	4,670,928	4,565,400
Charges for Tire Recycling	80,000	195,476	80,000	142,188	70,000
Charges for RTOP	80,000	7,827	80,000	0	0
Regional Electronics Recycling	50,000	46,009	50,000	46,452	40,000
Greenhouse Gas Credit Sales	100,000	0	0	0	0
Landfill Gas to Electricity	200,000	336,617	600,000	518,460	554,048
Renewable Energy Credits	0	0	20,000	0	0
TOTAL	5,712,000	5,266,423	5,858,600	5,385,096	5,229,448
Miscellaneous Revenue					
Miscellaneous	0	4,159	0	600	0
Wheel Recycling	55,000	1,921	100,000	500	120,000
Sale of Major Equipment	0	47,049	0	0	0
TOTAL	55,000	53,129	100,000	1,100	120,000
Non-Categorical Aid					
State Reimbursements	20,000	22	10,000	11,408	0
TOTAL	20,000	22	10,000	11,408	0
Non-Revenue					
Funding from Fund Balance	1,229,729	1,229,729	1,988,930	1,988,930	2,836,732
TOTAL	1,229,729	1,229,729	1,988,930	1,988,930	2,836,732
FUND TOTAL	7,366,729	6,800,849	8,307,530	7,600,722	8,226,180

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 34.07 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:

	2010-11 BUDGETED	2010-11 ACTUAL	2011-12 BUDGETED	2011-12 ESTIMATED	2012-13 ADOPTED
Use of Money/Property					
Interest on Bank Deposits	8,000	2,598	1,202	1,188	0
Rental of General Property – ASAP	3,600	4,700	1,400	2,200	0
TOTAL	11,600	7,298	2,602	3,388	0
Charges for Services					
Driver Improvement Clinic Fees	10,000	7,216	8,500	4,716	7,200
Comm. Corrections – Supervision	77,546	62,588	59,582	56,820	0
A.S.A.P. Fees	436,964	383,926	406,000	429,888	400,000
Comm. Corrections Urine Screens	7,800	11,592	9,910	7,344	0
Detox Fees	68,353	160	0	0	0
A.S.A.P. Administration Fee	136,355	121,906	129,759	112,104	0
Detox Administration Fee	8,772	5,128	0	0	0
Community Corrections Admin. Fee	12,853	14,642	14,793	13,116	0
Reimb. – ASAP Draeger	12,000	16,246	10,000	16,584	14,975
Community Service Fees - ASAP	0	0	0	8,500	28,000
TOTAL	770,643	623,404	638,544	649,072	450,175
Recovered Costs					
Reimb. – Court Services Winchester	90,000	5,360	46,410	46,410	14,140
Reimb. – Court Services Clarke County	3,000	160	3,178	3,178	3,759
CDI Travel Reimbursement	2,400	2,596	1,400	0	0
Drug Offender Fees	93,000	75,090	75,500	76,296	78,000
Drug Offender Urine Screens	19,200	20,510	21,000	23,250	26,000
Detox Urine Screens	1,200	0	0	0	0
Anger Management Program Fees	200	0	0	0	0
Miscellaneous Canteen	0	314	0	1,431	0
TOTAL	209,000	104,030	147,488	150,565	121,899
Categorical Aid					
DCJS/Community Corrections	212,511	214,486	234,060	234,060	0
TOTAL	212,511	214,486	234,060	234,060	0
Non-Revenue					
Funding from Fund Balance	34,444	34,444	71,540	71,540	16,735
Transfer from General Operating Fund	40,885	40,885	13,350	13,350	0
TOTAL	75,329	75,329	84,890	84,890	16,735
FUND TOTAL	1,279,083	1,024,547	1,107,584	1,121,975	588,809

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

All revenue collected by Division of Court Services is associated with A.S.A.P. (Alcohol Safety Action Program) A.S.A.P. fees make up about 68% of the revenue with most of the remainder coming from Drug Offender Fees and urine screens.

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

SHAWNEELAND SANITARY DISTRICT FUND:

	2010-11 BUDGETED	2010-11 ACTUAL	2011-12 BUDGETED	2011-12 ESTIMATED	2012-13 ADOPTED
General Property Taxes					
General Real Property Taxes	603,500	616,498	674,020	661,800	655,470
Penalties	0	7,509	0	7,704	0
Interest and Cost of Taxes	0	12,473	0	9,864	0
Credit Card Charges – Taxes	0	15	0	60	0
TOTAL	603,500	636,495	674,020	679,428	655,470
Use of Money/Property					
Interest on Bank Deposits	16,500	9,167	16,500	5,292	8,000
TOTAL	16,500	9,167	16,500	5,292	8,000
Miscellaneous Revenue					
Refunds – Other	0	2,000	0	100	0
TOTAL	0	2,000	0	100	0
Recovered Costs					
Reimb. – Sanitary District Culverts	1,000	2,354	1,000	11,446	1,000
TOTAL	1,000	2,354	1,000	11,446	1,000
Non-Revenue					
Funding from Fund Balance	227,097	227,097	86,180	86,180	102,232
TOTAL	227,097	227,097	86,180	86,180	102,232
FUND TOTAL	848,097	877,113	777,700	782,446	766,702

The Shawneeland Sanitary District provides a service to the home and property owners of Shawneeland, a subdivision located in Frederick County. The funding that is used to manage, maintain and provide these services is derived from Sanitary District taxes. The current tax rates are \$530 per year for an improved lot with dwelling and \$180 per year for an unimproved lot. There are approximately 785 improved lots and 1,100 unimproved lots.

Funding from fund balance is budgeted for approved capital projects.

AIRPORT AUTHORITY OPERATING FUND:

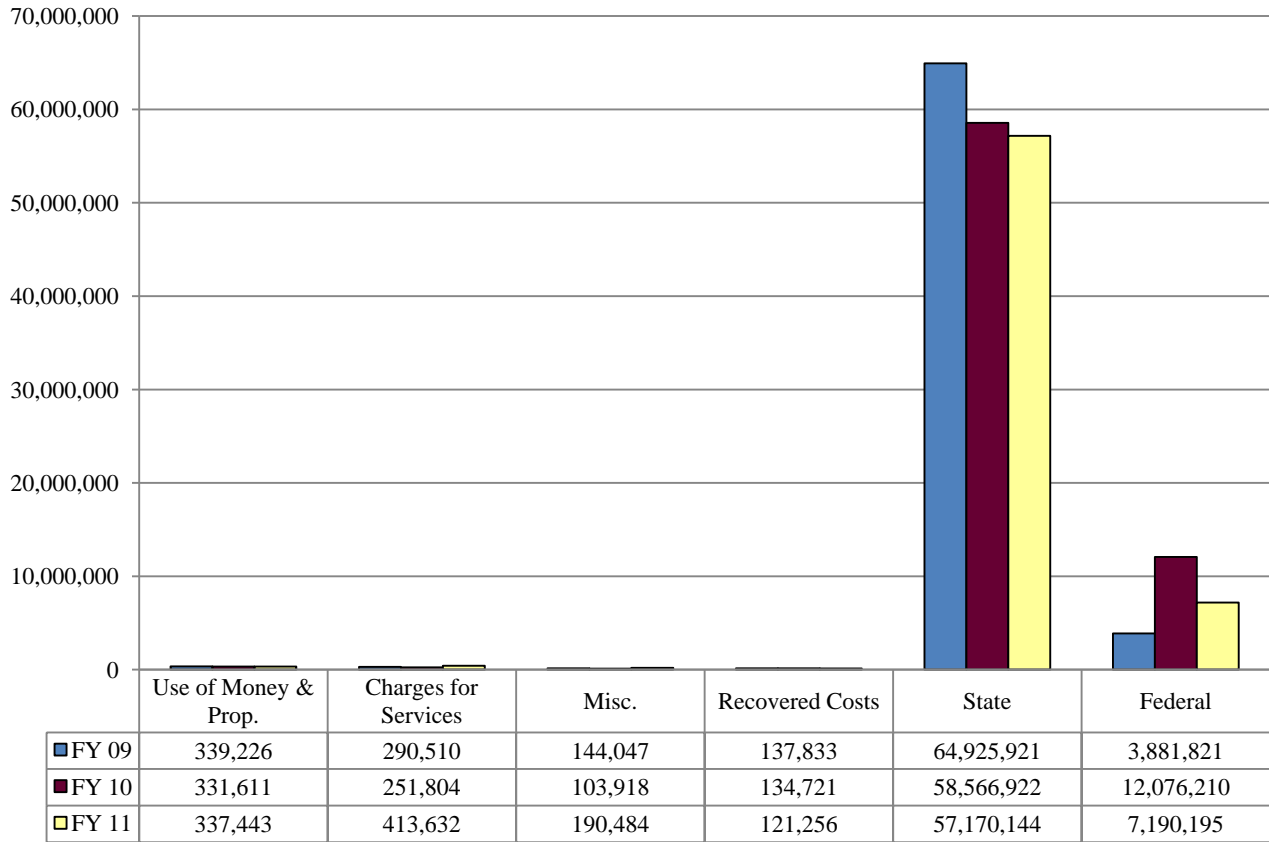
	2010-11 BUDGETED	2010-11 ACTUAL	2011-12 BUDGETED	2011-12 ESTIMATED	2012-13 ADOPTED
Miscellaneous Revenue					
Miscellaneous Revenue	3,110,988	1,972,002	3,110,988	2,070,000	3,116,188
Revenue from the Commonwealth	25,140	0	25,140	0	19,940
TOTAL	3,136,128	1,972,002	3,136,128	2,070,000	3,136,128
Transfers					
Other Localities	6,726	10,413	6,726	10,413	6,726
General Operating Fund	16,874	16,874	16,874	16,874	16,874
TOTAL	23,600	27,287	23,600	27,287	23,600
FUND TOTAL	3,159,728	1,999,289	3,159,728	2,097,287	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 \$2,578,517 which makes up over 82% of this revenue item and hangar and office rentals, projected at \$452,212, makes up 13%. 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 2011, state funds equate to over 87% 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 11% of the revenue. The remaining categories combined equal the remaining 2%.

SCHOOL OPERATING FUND

Revenue from Use of Money and Property:

Use of Money/Property	2010-11 BUDGETED	2010-11 ACTUAL	2011-12 BUDGETED	2011-12 ESTIMATED	2012-13 ADOPTED
Rental of School Property	326,376	337,443	338,376	338,376	437,256
TOTAL	326,376	337,443	338,376	338,376	437,256

Charges for Services:

Charges for Services	2010-11 BUDGETED	2010-11 ACTUAL	2011-12 BUDGETED	2011-12 ESTIMATED	2012-13 ADOPTED
Tuition – Private Sources – Day School	20,000	37,164	30,000	30,000	40,000
Tuition – Private – Summer School	0	0	0	0	5,000
Fees – Parking	200,940	181,019	200,940	200,940	187,500
Fees – Testing – Regional	33,175	20,041	0	0	0
Fees – GED – Regional	33,717	13,473	33,717	33,717	33,717
Fees – Drivers Ed. – Regional	134,782	161,935	134,782	134,782	135,000
TOTAL	422,614	413,632	399,439	399,439	401,217

Rental of school property increased in FY 2013 due to a local private school, Winchester Academy, renting the Robinson 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 and includes fees for summer schooling. Regional testing fees are transferred from the School Operating Fund to the Special Grants Fund beginning in FY12.

Miscellaneous Revenue:

Miscellaneous Revenue	2010-11 BUDGETED	2010-11 ACTUAL	2011-12 BUDGETED	2011-12 ESTIMATED	2012-13 ADOPTED
Donations/Grants	216,259	15,603	182,542	231,820	182,542
Miscellaneous Refunds	45,000	166,270	129,029	173,803	251,305
Insurance Adjustments	0	0	0	1,545	0
Sale of Other Equipment	0	8,611	0	0	0
TOTAL	261,259	190,484	311,571	407,168	433,847

Miscellaneous refunds are increased by E-rate Program funding which provides discounts to assist schools in obtaining affordable telecommunications and Internet access. Prior to FY13, this funding was recorded as an expenditure refund.

Recovered Costs:

Recovered Costs	2010-11 BUDGETED	2010-11 ACTUAL	2011-12 BUDGETED	2011-12 ESTIMATED	2012-13 ADOPTED
Regional Adult Education - Locality Billings	136,763	121,256	0	0	0
TOTAL	136,763	121,256	0	0	0
TOTAL REVENUE FROM LOCAL SOURCES	1,147,012	1,062,815	1,049,386	1,144,983	1,272,320

Prior to FY13, Frederick County Public Schools was fiscal agent of the Regional Adult Education Program. For FY12, locality billings for the Regional Adult Education Program were transferred from the School Operating Fund to the Special Grants Fund. Lord Fairfax Community College will be fiscal agent of the program beginning in FY 2013.

Categorical Aid:

Categorical Aid	2010-11 BUDGETED	2010-11 ACTUAL	2011-12 BUDGETED	2011-12 ESTIMATED	2012-13 ADOPTED
Sales Tax Receipts	10,318,692	10,916,004	11,117,367	11,117,367	11,638,105
Sales Tax Receipts 1/8%	1,289,837	1,167,072	1,389,671	1,389,671	1,454,763
Basic School Aid	33,123,381	32,570,901	33,956,827	33,956,827	35,659,672
Regular Foster Child	0	80,765	0	0	0
Adult Ed. – Regional	8,659	13,039	8,659	8,659	8,659
Gifted and Talented	371,368	368,815	370,088	370,088	392,513
Remedial Education – SOQ	500,539	497,098	498,814	498,814	734,917
Special Education – SOQ	3,745,971	3,720,221	3,733,058	3,733,058	4,050,397
Vocational Education – SOQ	984,932	978,161	981,537	981,537	801,728
Juvenile Detention Center Funds	364,617	369,929	379,542	378,775	397,903
Social Security – Instructional	2,050,596	2,036,500	2,043,528	2,043,528	2,171,347
Teacher Retirement – Instructional	1,210,982	1,202,658	1,850,438	1,850,438	4,135,638
Group Life Insurance – Instructional	72,659	72,159	72,408	72,408	133,621
Homebound	115,168	80,851	85,703	85,703	101,933
Special Ed. Reg. Program Payments	1,000,000	1,011,654	1,000,000	1,000,000	1,000,000
Adult Basic Ed. – Regional	180,000	158,555	0	0	0
Adult Basic Ed. – Regional Jail	150,107	69,195	100,000	72,459	75,000
Vocational Equipment	0	27,915	0	29,253	0
Vocational Occupational – Tech. Ed.	117,914	75,086	108,168	78,915	139,779
Special Ed. – Foster Child	244,177	121,404	213,728	213,728	177,022
At-Risk Students	259,413	257,649	259,081	259,081	462,336
K-3 Initiative	0	0	0	0	593,736
Ed Technology Funds	518,000	518,000	518,000	518,000	518,000
Early Reading Intervention	182,888	188,664	188,664	188,664	227,257
ESL Funds	299,950	267,458	281,180	281,180	337,638
Special Ed. – Visually Handicapped	5,000	3,675	5,000	5,000	5,000
Medicaid Reimbursements	65,000	142,212	120,000	120,000	120,000
Industry Certification	0	3,688	0	19,587	0
ISAEF Funding	23,576	23,576	23,576	23,576	23,576
Other State Funds	319,229	869	319,229	167,208	422,520
Supplemental Suprt School Operations	0	0	1,039,356	1,039,356	0
SOL Algebra Readiness	71,028	71,028	71,028	71,028	104,802
Expanded GED	0	60,881	0	0	0
Mentor Teacher Funds Hard to Staff	16,406	2,386	16,406	0	0
Mentor Teacher Program	6,733	8,185	6,733	9,570	6,733
Project Graduation Academy Grant	0	5,212	0	6,160	0
Project Graduation	0	3,311	0	3,971	0
National Board Certified Bonus	28,025	42,500	28,025	28,025	35,000
Middle School Teacher Corps	15,000	20,000	15,000	20,000	15,000
Clinical Faculty Program	0	8,868	0	0	0
Career Switcher Program	0	4,000	0	1,000	0
TOTAL	57,659,847	57,170,144	60,800,814	60,642,634	65,944,595

Revenue from the Commonwealth are expected to increase due largely to funds for teacher retirement after two years of the General Assembly discounting the funded rate to save jobs, funds for K-3 Class Size Initiative, improved sales tax receipts at the state level, and re-benchmarking the standards of quality costs that occurs during the first year of the state two-year budget.

Categorical Aid – Federal:

Categorical Aid	2010-11 BUDGETED	2010-11 ACTUAL	2011-12 BUDGETED	2011-12 ESTIMATED	2012-13 ADOPTED
Title II – Ed. Tech.	13,747	17,590	11,071	3,807	0
Title I	1,195,647	1,332,270	1,332,631	2,674,509	2,506,681
Title I – Prior Year Carry-Over	0	0	436,000	0	0
Title I – School of Choice	0	0	360,000	0	0
Federal Land Use	5,262	4,944	5,262	5,262	5,262
Title VI-B	2,432,609	3,514,413	2,445,658	3,578,287	2,715,549
Title VI-B Spec. Ed. Py. Co.	0	0	656,720	0	0
Vocational Ed. – Disadv. Proj. Pmts.	139,483	126,974	148,349	186,305	159,185
Drug-Free Schools	27,992	12,000	0	893	0
Other Federal Aid	66,198	0	66,198	23,853	66,198
Adult Basic Ed. – Regional	250,763	250,511	0	0	0
Title VI-B IDEA Preschool	46,483	45,879	46,483	46,483	46,483
Title III – LEP/Immigrant	61,682	74,411	61,961	58,356	51,482
Title II – Class Size/Teacher Quality	342,056	287,084	348,824	475,501	289,282
Title I – D – Negligent/Delinquent	108,942	118,854	116,212	134,528	82,067
Title I Part A – Stimulus (ARRA)	394,959	0	0	0	0
Title IV-B – Stimulus (ARRA)	1,632,811	0	0	0	0
Title IV-B Preschool – Stimulus	97,553	0	0	0	0
Federal Stimulus Act – Stabilization	1,444,484	1,405,265	0	0	0
Education Jobs Fund	0	0	2,715,719	2,756,306	0
TOTAL	8,260,671	7,190,195	8,751,088	9,944,090	5,922,189

Federal Government Revenues are expected to decrease due to the elimination of the Education Jobs Fund (EJF) as part of the American Recovery and Reinvestment Act of 2009 (ARRA) funds. EJF and ARRA funds were temporary federal funds received from the fall of 2009 through the spring of 2012 to save/create jobs and advance education reform when state and local revenues were dramatically decreased during the Great Recession.

Transfers:

Transfers	2010-11 BUDGETED	2010-11 ACTUAL	2011-12 BUDGETED	2011-12 ESTIMATED	2012-13 ADOPTED
General Operating Fund	56,637,668	56,637,668	56,637,668	56,646,299	57,398,462
Carry Forward Funds	0	69,909	0	0	663,949
Outstanding Encumbrances	0	646,303	0	131,134	0
From Other Funds	0	0	0	0	705,484
TOTAL	56,637,668	57,353,880	56,637,668	56,777,433	58,767,895

The School Operating Fund budget will receive funding from the governing body in the amount of \$57,398,462, an increase in funding compared to FY 2012. The governing body will also provide a carry-forward of unspent FY12 school funds in the amount of \$663,949. This amount plus a transfer of funds from the School Debt Service Fund will provide enough funding to fully pay an incentive obligation to employees that participated in the voluntary severance program offered during the FY 2012 to downsize the work force.

Total School Operating Fund Revenues:

Total School Operating Fund	2010-11 BUDGETED	2010-11 ACTUAL	2011-12 BUDGETED	2011-12 ESTIMATED	2012-13 ADOPTED
FUND TOTAL	123,705,198	122,777,034	127,238,956	128,509,140	131,906,999

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

SCHOOL CAPITAL FUND:

	2010-11 BUDGETED	2010-11 ACTUAL	2011-12 BUDGETED	2011-12 ESTIMATED	2012-13 ADOPTED
Non-Revenue Receipts					
County Appropriations	0	0	0	297,116	0
Carry Forward – Prior Years	0	0	100,000	100,000	100,000
Outstanding Encumbrances	0	0	0	271,008	0
TOTAL	0	0	100,000	668,124	100,000
Transfers					
Other Funds	1,693,595	1,693,595	985,123	985,123	267,115
TOTAL	1,693,595	1,693,595	985,123	985,123	267,115
FUND TOTAL	1,693,595	1,693,595	1,085,123	1,653,247	367,115

A transfer from the School Debt Service Fund plus an expected prior year carry-over amount supports capital projects planned for FY 2013. Capital projects planned for FY 2013 include technology department renovations to protect data servers, roofing repairs at James Wood Middle School, and energy management costs at Sherando High School.

SCHOOL DEBT SERVICE FUND:

Transfers	2010-11 BUDGETED	2010-11 ACTUAL	2011-12 BUDGETED	2011-12 ESTIMATED	2012-13 ADOPTED
Federal Stimulus Act - QSCB	0	0	0	137,181	297,500
Carry Forward – Prior Years	180,470	0	70,050	70,050	0
General Operating Fund	14,626,151	14,626,151	14,626,151	14,626,151	14,626,151
FUND TOTAL	14,806,621	14,626,151	14,696,201	14,833,382	14,923,651

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

SCHOOL FOOD SERVICE FUND:

	2010-11 BUDGETED	2010-11 ACTUAL	2011-12 BUDGETED	2011-12 ESTIMATED	2012-13 ADOPTED
Use of Money/Property					
Interest on Bank Deposits	19,155	6,385	10,095	10,095	5,449
TOTAL	19,155	6,385	10,095	10,095	5,449
Charges for Services					
Charges for Services	2,765,245	2,570,572	2,659,553	2,659,553	2,735,975
TOTAL	2,765,245	2,570,572	2,659,553	2,659,553	2,735,975
Miscellaneous					
Miscellaneous	46,462	61,841	51,380	51,380	53,806
School Food Services – State	90,175	91,058	84,358	84,358	99,148
Meal Reimb. Operations – Federal	1,903,783	2,038,064	2,095,749	2,095,749	2,222,366
TOTAL	2,040,420	2,190,963	2,231,487	2,231,487	2,375,320
Non-Revenue Receipts					
Carry Forward – Prior Years	1,130,877	0	1,323,306	1,323,306	1,658,107
TOTAL	1,130,877	0	1,323,306	1,323,306	1,658,107
FUND TOTAL	5,955,697	4,767,920	6,224,441	6,224,441	6,774,851

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	2010-11 BUDGETED	2010-11 ACTUAL	2011-12 BUDGETED	2011-12 ESTIMATED	2012-13 ADOPTED
Interest on Bank Deposits	16,100	42,375	16,100	16,100	16,100
FUND TOTAL	16,100	42,375	1,100	16,100	16,100

SCHOOL TEXTBOOK FUND:

	2010-11 BUDGETED	2010-11 ACTUAL	2011-12 BUDGETED	2011-12 ESTIMATED	2012-13 ADOPTED
Use of Money/Property					
Interest on Bank Deposits	20,000	7,963	20,000	20,000	20,000
TOTAL	20,000	7,963	20,000	20,000	20,000
Charges for Services					
Sale of Used Books	5,000	440	1,500	1,500	1,500
Textbooks – Lost/Damaged	8,500	2,031	5,000	5,000	5,000
TOTAL	13,500	2,471	6,500	6,500	6,500
Recovered Costs					
Textbooks Furnished Free	424,166	421,251	326,321	326,321	749,365
TOTAL	424,166	421,251	326,321	326,321	749,365
Non-Revenue Receipts					
Carry Forward – Prior Years	2,233,181	0	1,453,309	1,453,309	1,097,562
TOTAL	2,233,181	0	1,453,309	1,453,309	1,097,562
Transfers					
School Operating Fund Local Match	261,744	261,744	201,364	201,364	421,700
Trust Funds Transfer	150	43	150	150	150
TOTAL	261,894	261,787	201,514	201,514	421,850
FUND TOTAL	2,952,741	693,472	2,007,644	2,007,644	2,295,277

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:

	2010-11 BUDGETED	2010-11 ACTUAL	2011-12 BUDGETED	2011-12 ESTIMATED	2012-13 ADOPTED
Use of Money/Property					
Interest on Bank Deposits	0	3,940	0	0	0
TOTAL	0	3,940	0	0	0
Charges for Services					
Tuition – Private Day School	0	9,780	7,400	7,400	7,400
TOTAL	0	9,780	7,400	7,400	7,400
Recovered Costs					
Billings to Localities	4,130,472	3,647,213	4,173,613	4,195,898	4,362,026
State – Educational Tech. Funds	26,000	26,000	26,000	26,000	26,000
TOTAL	4,156,472	3,673,213	4,199,613	4,221,898	4,388,026
Non-Revenue Receipts					
Carry Forward – Prior Years	332,668	0	300,000	277,715	220,044
TOTAL	332,668	0	300,000	277,715	220,044
FUND TOTAL	4,489,140	3,686,933	4,507,013	4,507,013	4,615,470

NREP TEXTBOOK FUND:

	2010-11 BUDGETED	2010-11 ACTUAL	2011-12 BUDGETED	2011-12 ESTIMATED	2012-13 ADOPTED
Use of Money/Property					
Interest on Bank Deposits	0	181	0	0	0
TOTAL	0	181	0	0	0
Non-Revenue Receipts					
Carry Forward – Prior Years	20,000	0	40,000	40,000	40,000
TOTAL	20,000	0	40,000	40,000	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	10,181	50,000	50,000	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.

VII. STATEMENT OF ESTIMATED UNDESIGNATED AND DESIGNATED FUND BALANCES

General Fund

Under GASB 54, fund balances are required to be reported according to the following classifications:

Nonspendable fund balance – Includes amounts that cannot be spent because they are either not in spendable form, or, for legal or contractual reasons, must be kept intact. This classification includes inventories, prepaid amounts, assets held for sale, and long-term receivables.

Restricted fund balance – Constraints placed on the use of these resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors or other governments; or are imposed by law (through constitutional provisions or enabling legislation).

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

Assigned fund balance – Amounts that are constrained by the County's intent to be used for specific purposes, but that do not meet the criteria to be classified as restricted or committed. Intent can be stipulated by the governing body, another body (such as a Finance Committee), or by an official to whom that authority has been given. With the exception of the General Fund, this is the residual fund balance classification for all governmental funds with positive balances.

Unassigned fund balance – This is the residual classification of the General Fund. Only the General Fund reports a positive unassigned fund balance. Other governmental funds might report a negative balance in this classification, as the result of overspending for specific purposes for which amounts had been restricted, committed or assigned.

The Board of Supervisors is authorized to assign amounts for specific purposes. The Board of Supervisors is also authorized to commit amounts for purposes. The following is a detail of all fund balances except unassigned at June 30, 2011:

<u>Category</u>	<u>General Fund</u>
Nonspendable:	
Prepaid Expenses	\$5,637
Inventory	--
Noncurrent Loans	734,939
Total Nonspendable	<u>\$740,576</u>
Restricted:	
Peg grant	\$118,448
Courthouse ADA Fees	75,601
Animal Shelter	309,580
Proffers	2,514,803
Star Fort Fees	4,262
Unexpended Bond Proceeds	--
Total Restricted	<u>\$3,022,694</u>
Committed:	
Encumbrances	\$330,705
Capital Projects	--
School Textbooks	--
Cafeteria	--
Tri Centennial	1,103
Historical Marker	16,059
VDOT Revenue Sharing	436,270
Shawneeland District	--
Lake Holiday District	--
Court Services	--
Comprehensive Services Act	--
Transportation	438,300
Total Committed	<u>\$1,222,437</u>
Assigned:	
Trans. Development Rights	\$1,635
Debt Service	--
Capital Projects	--
Total Assigned	<u>\$1,635</u>

Unassigned fund balance on June 30, 2011 was \$28,372,870.

Below are summary projections for the end of fiscal years 2012 and 2013, and a detail analysis of actual fund balance of June 30, 2008 through June 30, 2011.

	ESTIMATE FY 2012	PLAN FY 2013
Fund Balance, Beginning of Year	\$23,476,484	\$26,971,897
Revenue Sources/Transfers	128,635,451	128,884,304
Expenditures/Transfers	(125,140,038)	(126,184,304)
Fund Balance, End of Year	<u>\$26,971,897</u>	<u>\$29,671,897</u>

General Fund				
	ACTUAL FY 2008	ACTUAL FY 2009	ACTUAL FY 2010	ACTUAL FY 2011
Fund Balance, Beginning of Year	\$45,247,911	\$38,126,169	\$34,468,493	\$35,102,922
REVENUES				
General Property Taxes	\$65,961,090	\$68,696,787	\$69,927,233	\$71,054,980
Other Local Taxes	26,549,110	25,106,462	24,839,738	25,294,693
Permits, Fees & Licenses	1,771,184	1,308,407	950,143	920,328
Fines & Forfeitures	324,259	526,081	328,273	279,102
Use of Money & Property	1,907,064	913,216	343,962	196,118
Charges for Services	2,183,573	2,220,436	2,141,238	2,202,922
Miscellaneous	105,143	371,456	517,424	541,102
Recovered Costs	3,171,451	2,530,437	1,402,873	1,570,383
Intergovernmental	22,573,051	22,654,266	23,005,268	24,199,203
TOTAL REVENUE	124,545,925	124,327,548	123,456,152	126,258,831
EXPENDITURES				
Current:				
Government Administration	\$8,119,131	\$7,276,944	\$6,687,604	\$8,053,735
Judicial Administration	2,323,193	2,177,048	2,165,576	2,148,676
Public Safety	24,032,872	23,722,707	22,681,537	22,682,060
Public Works	4,503,865	4,159,409	3,768,694	3,944,394
Health and Welfare	6,576,158	6,994,158	6,600,082	6,559,164
Community College	73,847	73,847	62,770	56,493
Parks, Recreation & Cultural	5,873,039	5,332,794	4,841,120	4,919,987
Community Development	2,691,694	2,522,247	1,999,510	2,621,535
Debt Service	2,578,642	2,589,088	2,585,869	2,854,389
TOTAL EXPENDITURES	56,772,441	54,848,242	51,392,762	53,840,433
OTHER FINANCING SOURCES				
Proceeds from capital leases, insurance, bond premiums, long- term debt	\$18,656,626	\$5,969,337	\$0	\$0
Operating transfers Out/In	-11,792,301	-13,904,797	-15,690,858	-14,985,607
Operating transfers from/to Prim. Govt.	-81,759,551	-65,201,522	-55,738,103	-59,175,501
TOTAL OTHER FIN. SOURCES	-74,895,226	-73,136,982	-71,428,961	-74,161,108
Fund Balance, End of Year	38,126,169	34,468,493	35,102,922	33,360,212

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 2012-2013 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.

Type of Fund	Estimated Fund Balance, Beg. Of Year	Revenue Sources (a)	Expenditures/ Transfers Out	Estimated Fund Balance, End of Year	% Change
General	26,971,897	128,884,304	(126,184,304)	29,671,897	10.01%
Regional Jail	1,847,562	16,372,796	(17,380,185)	840,173	-54.53%
Landfill	26,752,528	5,389,448	(8,226,180)	23,915,796	-10.60%
Court Services	548,436	572,074	(588,809)	531,701	-3.05%
Shawneeland	1,892,204	664,470	(766,702)	1,789,972	-5.40%
Airport Operating	317,496	3,159,728	(3,159,728)	317,496	0.00%
School Operating	663,949	131,243,050	(131,906,999)	0	0.00%
School Capital	450,381	367,115	(367,115)	450,381	0.00%
School Food Service	1,669,946	6,116,744	(6,774,851)	1,011,839	-39.41%
School Debt	530,985	14,923,651	(14,923,651)	530,985	0.00%
School Trusts	40,000	16,100	(16,100)	40,000	0.00%
School Textbook	1,803,196	1,939,530	(2,295,277)	1,447,449	-19.73%
NREP Operating	605,095	4,315,470	(4,315,470)	605,095	0.00%
NREP Textbook	28,267	10,000	(10,000)	28,267	0.00%

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

Fund balance for the General Fund increased by 10.01%. The majority of this increase was attributed to revenues in the categories of property taxes and sales tax. Property tax includes both personal property and real estate. Personal property taxes have increased as a result of new vehicles being purchased. Real estate taxes increased as a result of a four cent real estate tax increase for calendar year 2012.

The Regional Jail budgeted \$1,007,389 to balance the FY 2013 budget. The Regional Jail Board continues to be challenged to maintain a healthy fund balance and recognize the need to limit increasing costs to the local governments in the program. The landfill continues to carry a more than adequate unassigned fund balance along with numerous project assigned balances. The decrease in fund balance is due to projects being budgeted for FY 2013

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.

VIII. 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.

IX. 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.

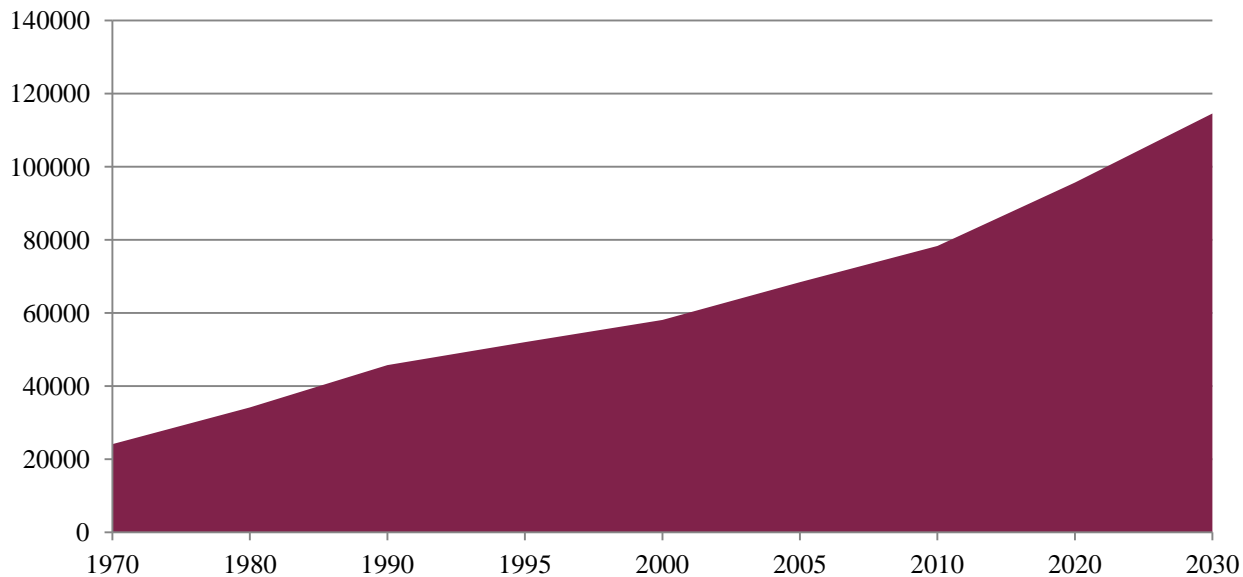
The second area is underlain by limestone-carbonate bedrock and consists of a band that runs north-south through the county between Interstate 81 and Little North Mountain. The terrain here tends to be gently rolling. Outside of the City of Winchester, much of this area is currently used for agriculture 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 19th largest school division in Virginia, is composed of eleven elementary schools serving students in grades kindergarten through fifth grade; four middle schools serving grades six through eight; three high schools serving grades nine through twelve; and one alternative/vocational school. Frederick County participates and is fiscal agent for a regional facility, Northwestern Regional Educational Program that provides services to some of its special education population. Other support facilities include the administration building, the maintenance and warehousing facility and the transportation facility. The school system also provides building maintenance services for the county government office buildings and the regional library. The new transportation facility is equipped to provide vehicle maintenance services to county agencies as well as the school division.

In the fall of 2002 (fiscal year 2003), student enrollment was 11,029. In the fall of 2011 (fiscal year 2012), student enrollment was 13,029, which represents an increase of 2,000 students, or 18%, since Fiscal Year 2003. The structure of the school division is designed to support the needs of the 13,156 students projected for the school year 2012-2013.

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.

FY 2013 marks the end of a three-year period during which temporary state and federal funds were made available to save/create jobs and sustain operations. The loss of those funds combined with an increase in required expenditures, specifically payment increases to the Virginia Retirement System, continues a challenge for the school division in teacher recruitment and retention, professional development, and in meeting No Child Left Behind and state requirements. Frozen net pay for the fourth consecutive year results in a greater challenge of offering a competitive compensation package.

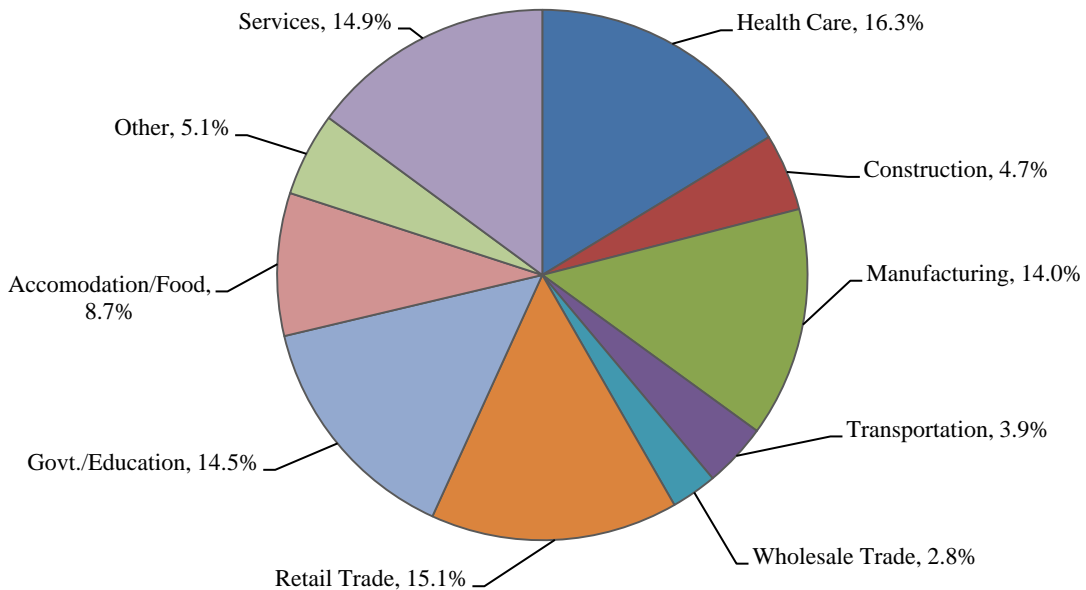
Much attention has been focused on the retirement program provided for educators through the Virginia Retirement System (VRS). For several years, the contributions to the system have been less than recommended by the VRS board. During the same period, an increasing number of employees have entered or 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. To address the issue, the General Assembly approved a policy change requiring all school division employees who participate in VRS to pay their 5% member contribution beginning in FY 2013. To charge the employees their 5% share, school divisions had to adjust salaries so net pay would not be reduced. At the same time, the General Assembly significantly increased the employer's contribution rate after a two-year discount to save jobs.

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 when state and local funds decreased. 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. Since 2009, the school division has downsized by 85 positions. Although funding issues required a reduction of 31.5 positions in FY 2013, there were no involuntary employee separations. Programs have been protected as best possible, but class sizes will increase further. Operational needs such as replacement school buses and technology equipment have been deferred to future years. As we emerge from this period of fiscal uncertainty, priorities the School Board will address include improving class sizes, implementing a full-day kindergarten program, providing salary increases for employees, and providing adequate technology resources to support student learning and operational efficiencies.

Employment Trends

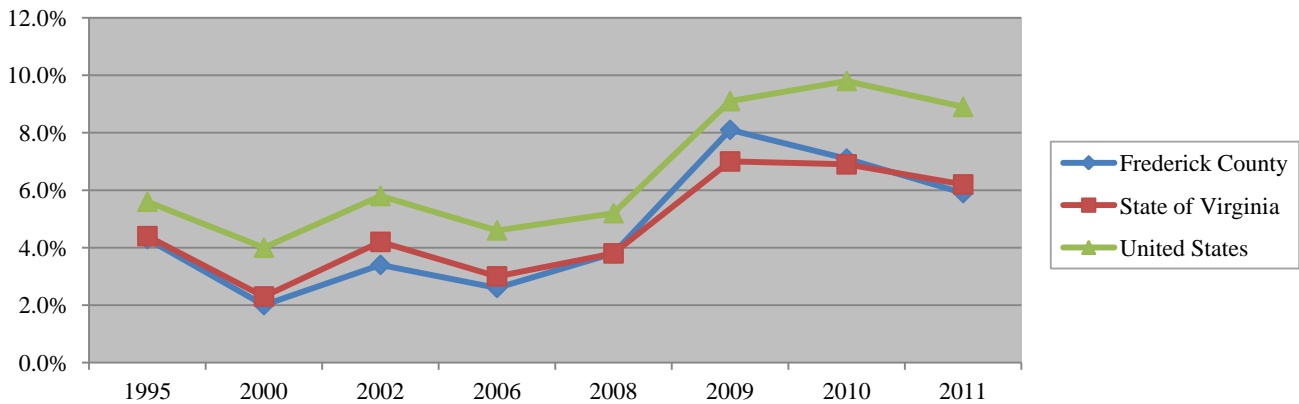
Winchester and Frederick County had a total of 49,882 jobs in 2011 as measured by the Virginia Employment Commission. The largest employment sector was health care which employed 6,960 workers in 2011.

Employment Trends - Frederick County and Winchester - 2011



Unemployment rates for Frederick County and Winchester have paralleled those of Virginia. Unemployment rates locally and nationally are in slight decline from record highs in almost twenty years. In the last three years, the Frederick County unemployment rate has decreased 27%, the Virginia unemployment rate has decreased 11%, and the United States unemployment rate has decreased 2%. The unemployment rate for Frederick County for 2010 was 7.1% compared to the 2011 rate of 5.9%.

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 104.3% of the national average. The median single family detached home sold for approximately \$170,500 in 2011. 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 2010) gives the crime rate per 100,000 people for the USA as 403.6. The crime rate for Winchester-Frederick County was 166.1 in 2010.

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

Library Services Library service is provided to Frederick County through the Handley Regional Library located in downtown Winchester, the Mary Jane and James L. Bowman Library located in Stephens City, and the Clarke County Library located in Berryville. Currently, there are 40,236 active registered library card holders in Frederick County. During the 2012 fiscal year, Frederick County residents borrowed 459,276 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.

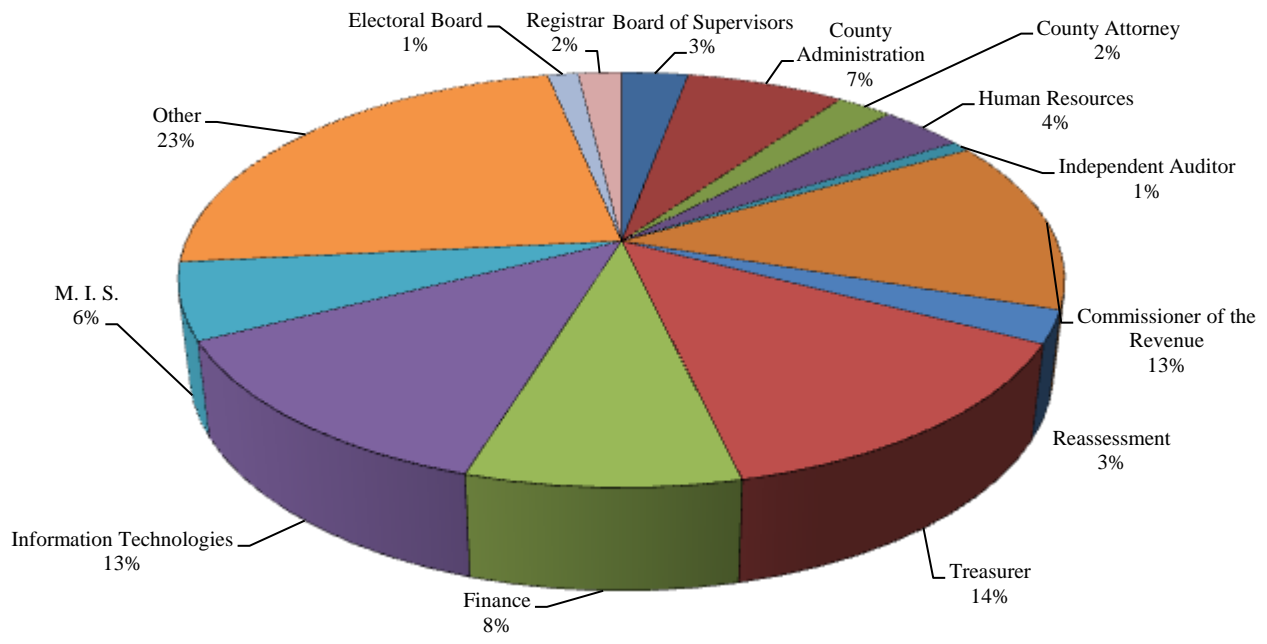
Administration



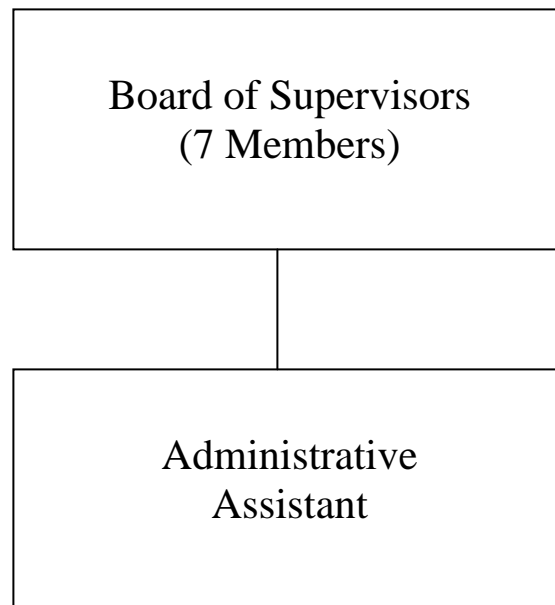
Frederick County Administration Complex
Winchester, Virginia

General Government Administration

	2011 Actual	2012 Budget	2013 Adopted Budget	Increase (Decrease) FY 2012 to FY 2013	
				Amount	%
Board of Supervisors	\$215,184	\$231,143	\$230,200	-\$ 943	-0.41%
County Administrator	549,082	554,065	546,691	-7,374	-1.33%
County Attorney	197,471	192,614	193,436	822	0.43%
Human Resources	298,414	292,015	288,720	-3,295	-1.13%
Independent Auditor	62,500	62,500	65,000	2,500	4.00%
Commissioner of the Revenue	1,094,983	1,105,079	1,068,070	-37,009	-3.35%
Reassessment	185,410	203,339	199,727	-3,612	-1.78%
Treasurer	1,002,620	1,084,757	1,073,816	-10,941	-1.01%
Finance	649,497	673,041	664,621	-8,420	-1.25%
Information Technologies	751,205	885,107	1,001,464	116,357	13.15%
M. I. S.	435,915	477,488	470,198	-7,290	-1.55%
Other	3,394,513	1,829,807	1,850,749	20,942	1.14%
Electoral Board	67,769	93,543	105,025	11,482	12.27%
Registrar	129,677	150,074	149,792	- 282	-0.19%
GENERAL GOVERNMENT ADMINISTRATION	\$9,034,240	\$7,834,572	\$7,907,509	\$72,937	0.93%



Board of Supervisors



BOARD OF SUPERVISORS

1101

DESCRIPTION:

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

GOALS:

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

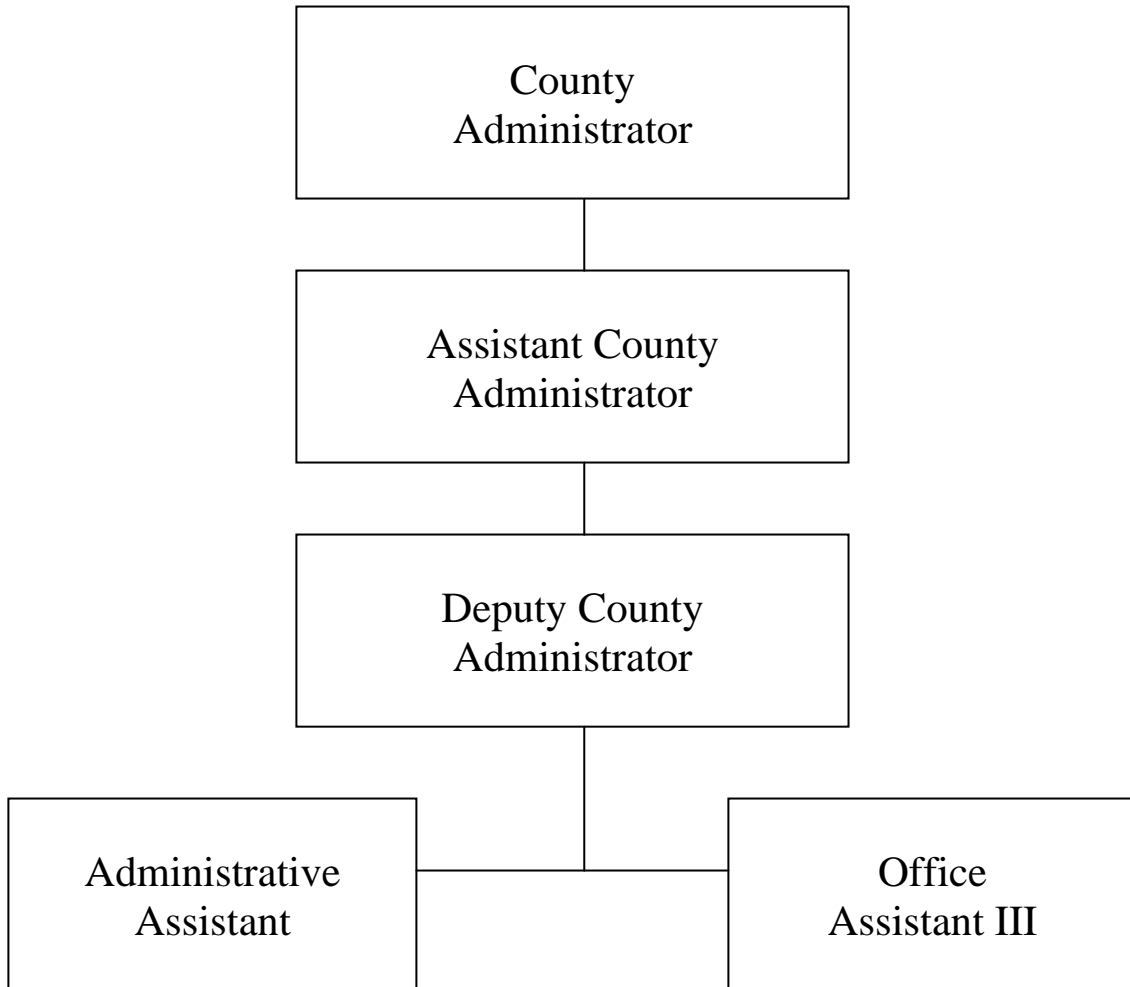
PERFORMANCE INDICATORS:

	FY 2011 Actual	FY 2012 Budget	FY 2013 Budget
Resolutions considered (includes Proclamations)	78	60	69
Ordinances Considered	9	15	12
Board Meetings Held (including joint meetings and worksessions)	31	29	30
Waiver Notices Processed	0	0	0

BUDGET SUMMARY:

	FY 2011 Actual	FY 2012 Approved Budget	FY 2012 Estimated Budget	FY 2013 Adopted Budget	Increase/Decrease FY 2012 App. To FY 2013 Amount	%
Costs:						
Personnel	155,879	158,243	155,557	157,300	- 943	-0.60%
Operating	59,305	72,900	57,769	72,900	0	0.00%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	215,184	231,143	213,326	230,200	- 943	-0.41%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	215,184	231,143	213,326	230,200	- 943	-0.41%
TOTAL	215,184	231,143	213,326	230,200	- 943	-0.41%
 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 primary point of contact for citizens seeking information concerning county activities; developing and maintaining a management program for all county departments; developing recommendations for the Board concerning county operations; and performing vital record keeping functions. The Administrator represents the county at various meetings and conferences. The Administrator serves as liaison to other local, state and federal agencies, as well as directs and coordinates all projects; issues proper reporting of staff activities and their progress and handles statutory research and drafting of various documents. Direct supervision is exercised over the departments of Extension, Finance, Fire and Rescue, Human Resources, Information Technology, Management Information Systems, Public Works, Parks and Recreation, Planning and Zoning and Public Safety Communications. Indirect supervision is exercised over the Regional Airport, Regional Jail and Economic Development Commission.

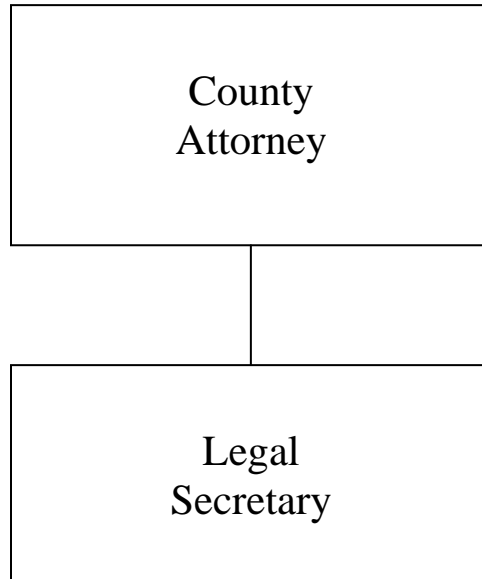
GOALS:

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

BUDGET SUMMARY:

	FY 2011 Actual	FY 2012 Approved Budget	FY 2012 Estimated Budget	FY 2013 Adopted Budget	Increase/Decrease FY 2012 App. To FY 2013	
					Amount	%
Costs:						
Personnel	539,887	537,040	535,131	529,666	-7,374	-1.37%
Operating	9,195	17,025	10,926	17,025	0	0.00%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	549,082	554,065	546,057	546,691	-7,374	-1.33%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	549,082	554,065	546,057	546,691	-7,374	-1.33%
TOTAL	549,082	554,065	546,057	546,691	-7,374	-1.33%
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.

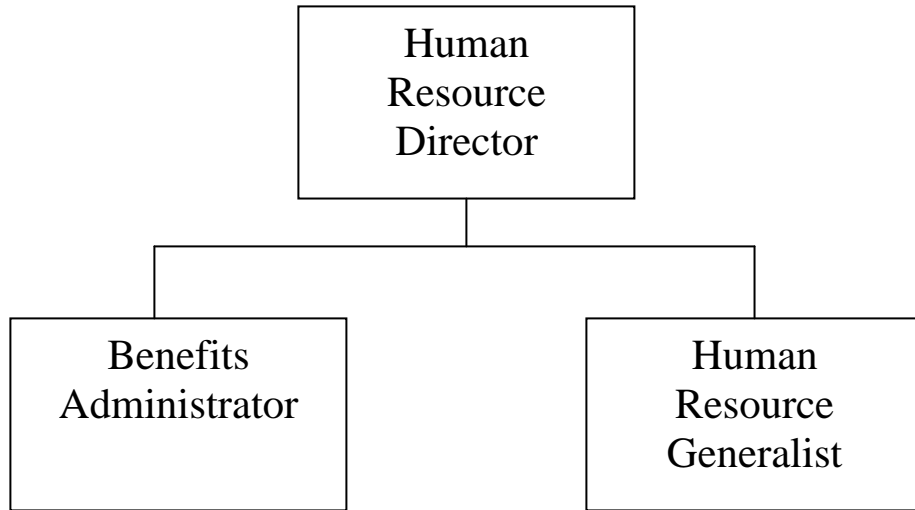
GOALS:

- 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 2011 Actual	FY 2012 Approved Budget	FY 2012 Estimated Budget	FY 2013 Adopted Budget	Increase/Decrease FY 2012 App. To FY 2013	
					Amount	%
Costs:						
Personnel	182,936	180,789	184,071	181,611	822	0.45%
Operating	14,535	11,825	8,428	11,825	0	0.00%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	197,471	192,614	192,499	193,436	822	0.43%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	197,471	192,614	192,499	193,436	822	0.43%
TOTAL	197,471	192,614	192,499	193,436	822	0.43%
Full-time Positions	2	2	2	2	0	0.00%

Human Resources



HUMAN RESOURCES

DESCRIPTION:

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

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

GOALS:

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

PERFORMANCE INDICATORS:

	FY 2011 Actual	FY 2012 Budget	FY 2013 Budget
# and % of classified employees hired who complete probationary period	38 or 74%	65 or 97%	53 or 93%
# and % of employees given service awards	107 or 17%	110 or 17%	96 or 15%
% of exit interviews completed	100%	100%	100%
% of female employees in workforce	240 or 40%	240 or 40%	238 or 38%
# and % of grievances administered within the appropriate time frames as established by administrative policy	3 – 100%	1 - 100%	2 – 100%

BUDGET SUMMARY:

	FY 2011 Actual	FY 2012 Approved Budget	FY 2012 Estimated Budget	FY 2013 Adopted Budget	Increase/Decrease FY 2012 App. To FY 2013	
					Amount	%
Costs:						
Personnel	258,914	248,584	249,096	245,289	-3,295	-1.33%
Operating	34,688	38,631	30,215	38,631	0	0.00%
Capital/Leases	4,812	4,800	3,828	4,800	0	0.00%
TOTAL	298,414	292,015	283,139	288,720	-3,295	-1.13%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	298,414	292,015	283,139	288,720	-3,295	-1.13%
TOTAL	298,414	292,015	283,139	288,720	-3,295	-1.13%
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.

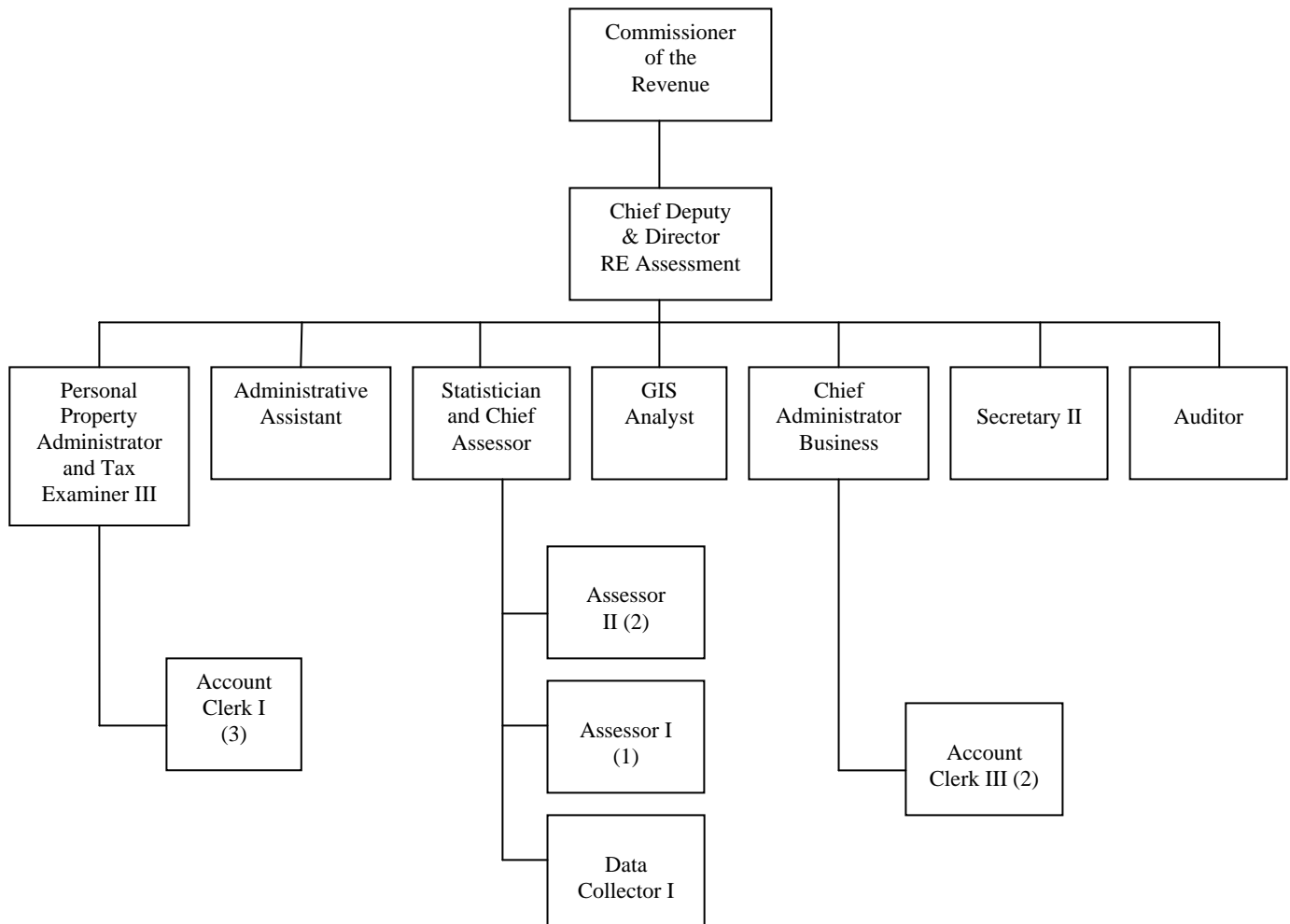
GOALS:

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

BUDGET SUMMARY:

	FY 2011 Actual	FY 2012 Approved Budget	FY 2012 Estimated Budget	FY 2013 Adopted Budget	Increase/Decrease FY 2012 App. To FY 2013	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	62,500	62,500	63,500	65,000	2,500	4.00%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	62,500	62,500	63,500	65,000	2,500	4.00%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	62,500	62,500	63,500	65,000	2,500	4.00%
TOTAL	62,500	62,500	63,500	65,000	2,500	4.00%
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 three main sections: General Commissioner Duties, Reassessment of Real Property, and tax relief programs. All divisions are actively using modern technology to give the taxpayer better access and easier compliance as well as saving both the taxpayer and the county monies. This includes a special county web site: www.frederickcountyva.gov/cor which also has links to specific division sites and all forms for locality and state needs as they relate to Frederick County taxes, on-line filing for personal property and businesses, reassessment and assessment look-up of real estate, and links to other departments and agencies for payment, information, and forms.

In general the Commissioner has five divisions: 1) Real Estate does the assessment of new construction and follows the last reassessment for valuations and maintains updates of mapping or detailing of all real estate changes. They also assist taxpayers and manage special programs. 2) Personal Property has the duties to discover, assess, adjust and supplement as required by law; 3) Business Division includes licensing, utility, meals and lodging taxes and the discovery, filing, assessment and adjustment of all business tangible property; 4) Auditing Division ascertains compliance to spread the tax burden equitably; 5) Administratively the Commissioner of the Revenue has other functions as: workload measures, statistics, bank taxes, estimates. Jobs include interaction with all three divisions: setting fair and equalized assessments of all property in Frederick County at 100% of fair market value; recording exempt properties, searching to achieve legal and equitable spread of the tax burden; as required by Codes. Records are kept, FOIA requests handled and security maintained.

GOALS:

- To pleasantly serve the taxpayer and achieving accuracy, compliance, and discovery.
- Assess based on the best knowledge available with continued training in the legality and techniques required.
- Enhance the system for taxpayer friendly on-line services.
- Continue to provide staff with training in skills of assessment and technology for better service at a lower cost to the taxpayer which will save cost of postage, paper and time.

PERFORMANCE INDICATORS:

	FY 2011	FY 2012	FY 2013
	Actual	Budget	Budget
# of reassessment visits	24,500	42,550	18,500
# of supplemental bills issued	28,000	24,000	30,000
# of land use applications approved	2,300	2,400	2,400
# of tax relief applications approved	1,320	1,200	1,400
# of DMV transactions	48,600	49,500	51,000
# of State income taxes and estimates processed	2,645	2,700	2,600
# of businesses licensed and/or audited	7,131	7,200	7,300

BUDGET SUMMARY

	FY 2011 Actual	FY 2012 Approved Budget	FY 2012 Estimated Budget	FY 2013 Adopted Budget	Increase/Decrease FY 2012 App. To FY 2013	
					Amount	%
Costs:						
Personnel	1,042,661	1,046,522	971,272	1,009,513	-37,009	-3.54%
Operating	52,322	58,557	45,382	58,557	0	0.00%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	1,094,983	1,105,079	1,016,654	1,068,070	-37,009	-3.35%
Revenue:						
Fees	13,387	3,500	7,464	9,500	6,000	171.43%
State/Federal	200,793	204,391	155,244	200,000	-4,391	-2.15%
Local	880,803	897,188	853,946	858,570	-38,618	-4.30%
TOTAL	1,094,983	1,105,079	1,016,654	1,068,070	-37,009	-3.35%
Full-time Positions	16	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 determines fair and equalized assessments of all taxable real property in Frederick County on a periodic basis as set by the Board of Supervisors (currently every two years). Such assessment includes extended statistical analysis of each property, neighborhood, classes of construction, construction materials, out buildings, farm buildings, driveways, recreational features, commercial properties and industrial locations with improvements and all other building appurtenances. Staff will 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 are 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). Reassessment staff uses mapping (including GIS and Pictometry) of both taxable and non-taxable properties; recorded real property changes and transfers; sales, and boundary adjustments for the tax records in the Commissioner of the Revenues' office in their assessment practice. Records are maintained for all taxes and programs by the department for up to six years as required by state law. The reassessment staff compiles data regarding changes and areas of concern for any and all of nearly 47,000 parcels in the county and will complete another fair and accurate reassessment for January 1, 2013. This office also sends notification to every property owner, of record, for any changes to the property or any value adjustment because of reassessment. The assessors hold public hearings on reassessment values in the fall just prior to each new reassessed value become permanent.

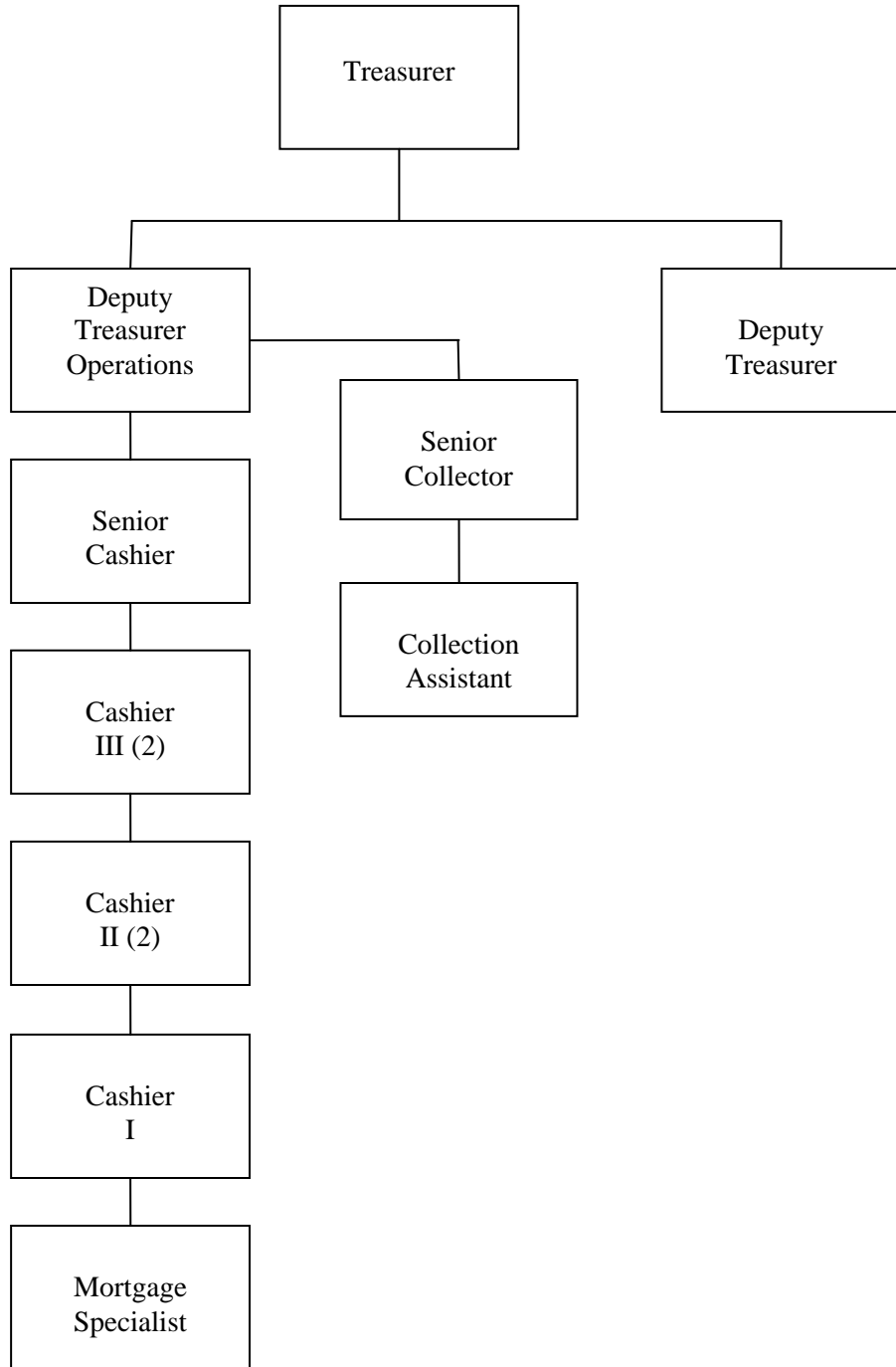
GOALS:

- To serve the taxpayer while maintaining credibility to the county and state as assessors, matching fair market value.
- Strive for compliance from the public and discover unreported real estate construction.
- Assess based on the best knowledge available with continued training in the legality and technique required.

BUDGET SUMMARY:

	FY 2011 Actual	FY 2012 Approved Budget	FY 2012 Estimated Budget	FY 2013 Adopted Budget	Increase/Decrease FY 2012 App. To FY 2013	
					Amount	%
Costs:						
Personnel	162,128	169,140	135,372	165,528	-3,612	-2.14%
Operating	23,282	34,199	11,760	34,199	0	0.00%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	185,410	203,339	147,132	199,727	-3,612	-1.78%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	185,410	203,339	147,132	199,727	-3,612	-1.78%
TOTAL	185,410	203,339	147,132	199,727	-3,612	-1.78%
Full-time Positions	3	3	3	3	0	0.00%

Treasurer



TREASURER

1213

DESCRIPTION:

The elected position of Treasurer was created in the Virginia Constitution of 1870. As an elected official, the independent status of the Treasurer ensures that local funds are collected, invested and expended by an officer directly responsible to the people. The Treasurer is responsible for the receipt of revenue which comes to the locality including real estate, personal property, license taxes, permit fees, state income tax, state estimated tax and Court, Sheriff and Clerk Fees.

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

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

GOALS:

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

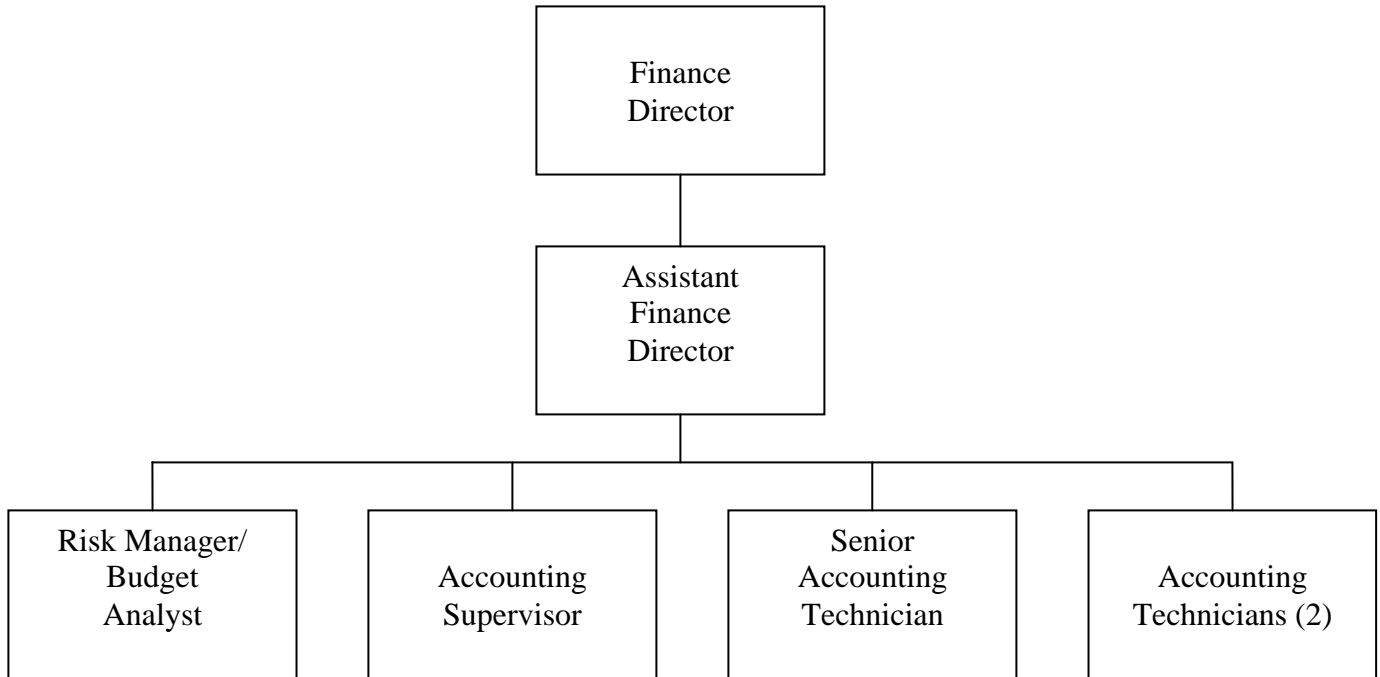
PERFORMANCE INDICATORS:

	FY 2011 Actual	FY 2012 Budget	FY 2013 Budget
Personal Property transactions processed	209,493	212,000	215,000
Real Estate transactions processed	94,780	95,000	95,100
# of liens and distress warrants issued	1,066	1,250	1,250
Value of Internet transactions processed	\$7,786,328	\$6,250,000	\$12,000,000
# of delinquent notices issued	25,973	32,000	26,500
Personal Property & Real Estate five year billed vs. delinquent	1.11%	1.10%	1.10%

BUDGET SUMMARY:

	FY 2011 Actual	FY 2012 Approved Budget	FY 2012 Estimated Budget	FY 2013 Adopted Budget	Increase/Decrease FY 2012 App. To FY 2013	
					Amount	%
Costs:						
Personnel	758,027	767,084	749,483	756,143	-10,941	-1.43%
Operating	244,593	317,673	203,093	317,673	0	0.00%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	1,002,620	1,084,757	952,576	1,073,816	-10,941	-1.01%
Revenue:						
Fees	290,223	185,000	416,406	185,000	0	0.00%
State/Federal	160,704	164,460	167,749	160,000	-4,460	-2.71%
Local	551,693	735,297	368,421	728,816	-6,481	-0.88%
TOTAL	1,002,620	1,084,757	952,576	1,073,816	-10,941	-1.01%
Full-time Positions	11	11	11	11	0	0.00%

Finance



FINANCE

DESCRIPTION:

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

GOALS:

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

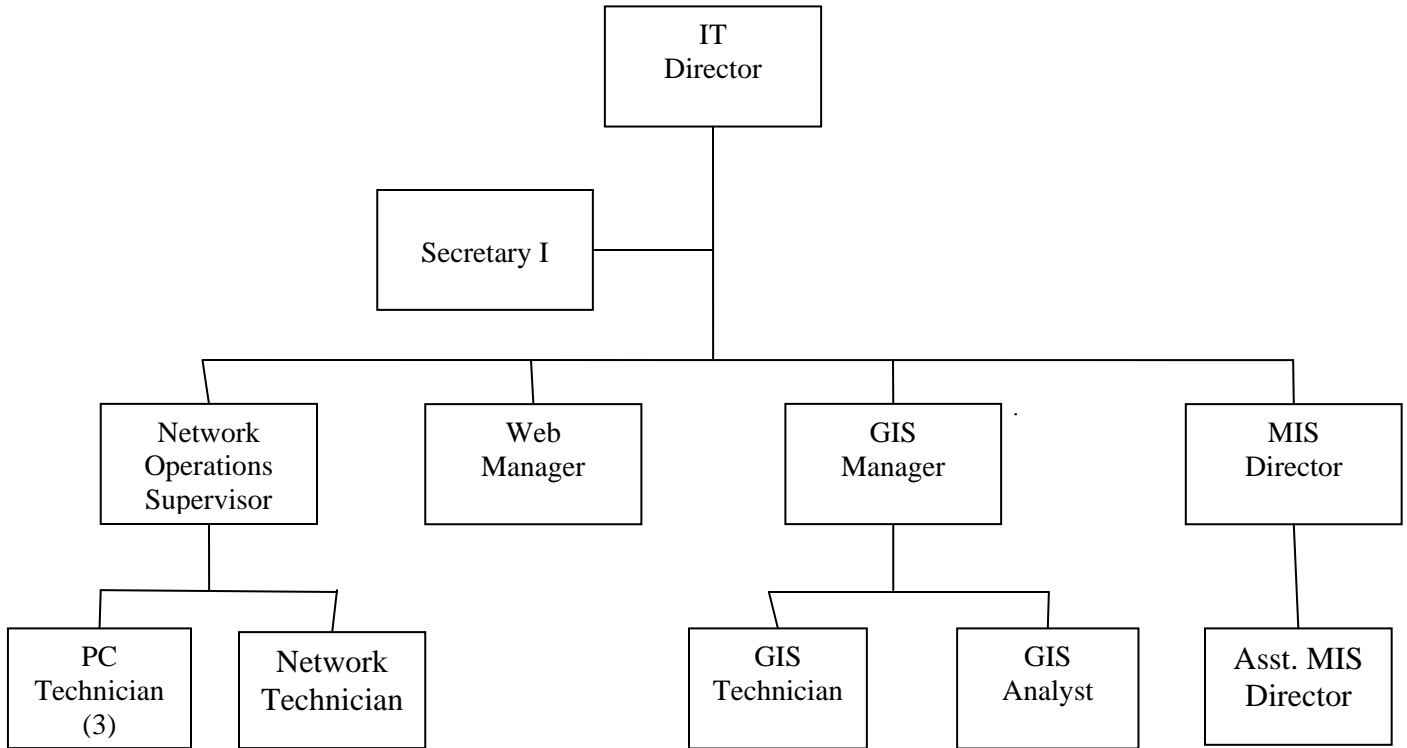
PERFORMANCE INDICATORS:

	FY 2011 Actual	FY 2012 Budget	FY 2013 Budget
Bids and RFP's processed	10	15	12
Purchase Orders processed	43	130	100
Annual volume of Purchase Orders processed	\$8,270,914	\$4,000,000	\$6,000,000
Worker's Compensation claims processed	53	30	35

BUDGET SUMMARY:

	FY 2011 Actual	FY 2012 Approved Budget	FY 2012 Estimated Budget	FY 2013 Adopted Budget	Increase/Decrease FY 2012 App. To FY 2013	
					Amount	%
Costs:						
Personnel	622,250	627,187	620,190	618,767	-8,420	-1.34%
Operating	27,247	45,854	19,373	45,854	0	0.00%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	649,497	673,041	639,563	664,621	-8,420	-1.25%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	649,497	673,041	639,563	664,621	-8,420	-1.25%
TOTAL	649,497	673,041	639,563	664,621	-8,420	-1.25%
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 data, voice and video network including hardware and software components. IT plays an integral role in the planning and development of "Enterprise" or county-wide systems such as Document Imaging, Geographic Information Systems (GIS), Internet access and services, and disaster recovery systems. Frederick County's network is connected through three main sites – Downtown (107 N. Kent), the Adult Detention Center and the Public Safety Building. IT governs the principal site in the Downtown offices and oversees management, maintenance and procurement at the other two sites. Procurement of PC/server based technology is processed through IT staff and the department manages a Help Desk system for reporting, tracking and documenting problems and fixes. Staff is also responsible for the development and management of the county's website and county-wide staff Internet/Intranet access. GIS provides mapping data support to county staff and the public through seven interactive mapping sites hosted on the county's website and internal network. The GIS division continues providing a wide range of physical and digital mapping services.

GOALS:

- Process options for an integrated layer3 network and consistent VoIP phone system.
- Complete the virtualization transition.
- 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.
- Upgrade the Exchange Services to 2010 systems.
- Establish an in-house mobile education and training center; to provide basic GIS training to county staff.
- Implement ArcGIS Server 10 and the enterprise level license agreement.
- 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 2011 Actual	FY 2012 Approved Budget	FY 2012 Estimated Budget	FY 2013 Adopted Budget	Increase/Decrease	
					FY 2012 App. Amount	To FY 2013 %
Costs:						
Personnel	655,939	774,755	768,648	758,512	-16,243	-2.10%
Operating	95,266	110,352	90,430	133,467	23,115	20.95%
Capital/Leases	0	0	0	109,485	109,485	100.00%
TOTAL	751,205	885,107	859,078	1,001,464	116,357	13.15%
Revenue:						
Fees	2,128	3,986	2,424	2,000	-1,986	-49.82%
State/Federal	0	0	0	0	0	0.00%
Local	749,077	881,121	856,654	999,464	118,343	13.43%
TOTAL	751,205	885,107	859,078	1,001,464	116,357	13.15%
Full-time Positions	9	10	11	11	1	10.00%

MANAGEMENT INFORMATION SYSTEMS

1222

DESCRIPTION:

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

Management Information Systems area is managed by the Director of Information Technology although it maintains a separate budget.

GOALS:

- Create Disaster Recovery Plan for I Series AS/400.
- Create opportunities to integrate mobile device access.
- 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.
- Complete program for the Assessment package to allow for in-the-field assessing on laptops and uploading of the data to the I Series eliminating data entry.
- Import timesheets from Parks and Recreation's Main Trac system into the County's payroll system.

PERFORMANCE INDICATORS:

	FY 2011 Actual	FY 2012 Budget	FY 2013 Budget
Average # of jobs per day	33	35-40	35-40
# of requests per day to correct in-house equipment problems	14	15-20	15-20
Average response time for in-house equipment problems	23 mins.	20-30 mins.	20-30 mins.

BUDGET SUMMARY:

	FY 2011 Actual	FY 2012 Approved Budget	FY 2012 Estimated Budget	FY 2013 Adopted Budget	Increase/Decrease FY 2012 App. To FY 2013	
					Amount	%
Costs:						
Personnel	299,731	254,879	348,243	341,589	86,710	25.38%
Operating	103,165	188,090	67,235	94,090	-94,000	-99.90%
Capital/Leases	33,019	34,519	22,160	34,519	0	0.00%
TOTAL	435,915	477,488	437,638	470,198	-7,290	-1.55%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	435,915	477,488	437,638	470,198	-7,290	-1.55%
TOTAL	435,915	477,488	437,638	470,198	-7,290	-1.55%
Full-time Positions	2	3	3	3	0	0.00%

OTHER

1224

DESCRIPTION:

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

GOALS:

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

BUDGET SUMMARY:

	FY 2011 Actual	FY 2012 Approved Budget	FY 2012 Estimated Budget	FY 2013 Adopted Budget	Increase/Decrease FY 2012 App. To FY 2013	
					Amount	%
Costs:						
Personnel	-82,313	0	0	0	0	0.00%
Operating	3,475,957	1,829,807	1,887,436	1,850,749	20,942	1.14%
Capital/Leases	869	0	600	0	0	0.00%
TOTAL	3,394,513	1,829,807	1,888,036	1,850,749	20,942	1.14%
Revenue:						
Fees	388,941	0	0	0	0	0.00%
State/Federal	915,753	0	0	0	0	0.00%
Local	2,089,819	1,829,807	1,888,036	1,850,749	20,942	1.14%
TOTAL	3,394,513	1,829,807	1,888,036	1,850,749	20,942	1.14%
 Full-time Positions	 0	 0	 0	 0	 0	 0.00%

ELECTORAL BOARD

1301

DESCRIPTION:

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

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

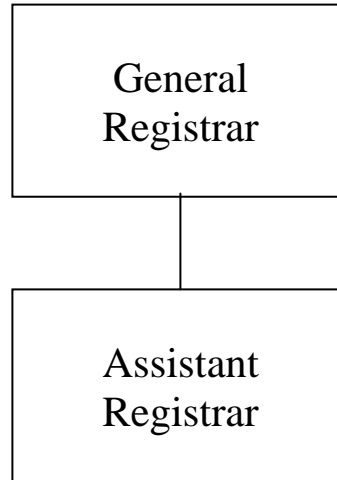
DEPARTMENTAL ACCOMPLISHMENTS:

- Conducted August 2011 Primary.
- Conducted November 2011 General Election.

BUDGET SUMMARY:

	FY 2011 Actual	FY 2012 Approved Budget	FY 2012 Estimated Budget	FY 2013 Adopted Budget	Increase/Decrease FY 2012 App. To FY 2013	
					Amount	%
Costs:						
Personnel	31,797	37,657	69,332	43,994	6,337	16.83%
Operating	34,502	55,209	81,394	59,231	4,022	7.29%
Capital/Leases	1,470	1,560	1,359	1,800	240	15.38%
TOTAL	67,769	94,426	152,085	105,025	10,599	11.22%
Revenue:						
Fees	0	5,000	4,632	0	-5,000	-100.00%
State/Federal	8,145	9,974	9,216	9,200	-774	-7.76%
Local	59,624	79,452	138,237	95,825	16,373	20.61%
TOTAL	67,769	94,426	152,085	105,025	10,599	11.22%
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, 2012, there are over 49,500 registered voters in Frederick County. In 2011, over 1,900 citizens were added to the voter rolls and an additional 5,300 changes to existing registrant files were made. This office is responsible for all in-person absentee balloting and for issuing, processing and properly accounting for all mailed absentee ballots. The Registrar also provides administrative support to the Electoral Board and assists in the training of election officials.

GOALS:

- Comply with the National Voter Registration Act and Virginia Constitution, in relation to voter registration.
- Expand voter registration opportunities throughout the county.
- Increase registered voter rolls to 51,000.
- 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 2011 Actual	FY 2012 Budget	FY 2013 Budget
# of address and name changes processed	6,800	7,200	7,500
% of eligible population registered	81%	84%	85%

BUDGET SUMMARY:

	FY 2011 Actual	FY 2012 Approved Budget	FY 2012 Estimated Budget	FY 2013 Adopted Budget	Increase/Decrease FY 2012 App. To FY 2013 Amount	%
Costs:						
Personnel	119,603	135,930	129,982	134,587	-1,343	-0.99%
Operating	8,312	12,584	8,480	13,405	821	6.52%
Capital/Leases	1,762	1,560	1,392	1,800	240	15.38%
TOTAL	129,677	150,074	139,854	149,792	-282	-0.19%
Revenue:						
Fees	0	0	850	0	0	0.00%
State/Federal	37,314	41,926	34,598	35,800	-6,126	-14.61%
Local	92,363	108,148	104,406	113,992	5,844	5.40%
TOTAL	129,677	150,074	139,854	149,792	-282	-0.19%
Full-time Positions	2	2	2	2	0	0.00%

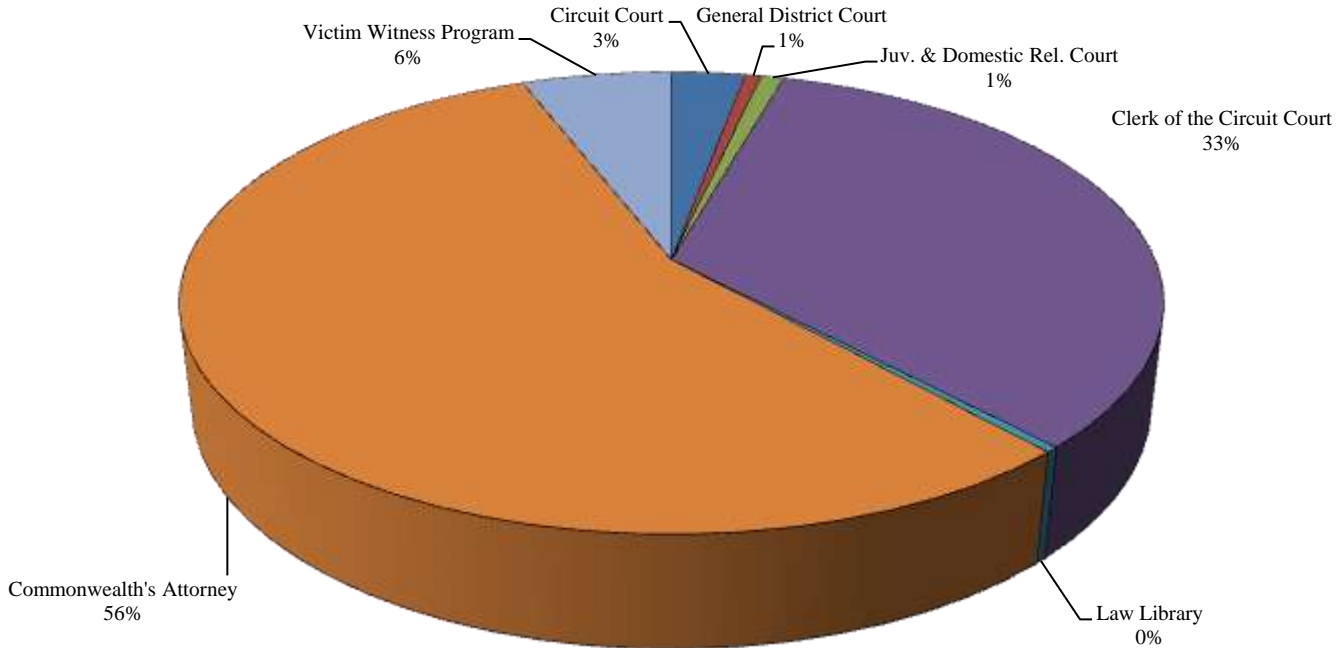
Judicial Administration



Winchester-Frederick County Judicial Center
Winchester, Virginia

Judicial Administration

	2011 Actual	2012 Budget	2013 Adopted Budget	Increase (Decrease) FY 2012 to FY 2013	
				Amount	%
Circuit Court	\$53,111	\$48,300	\$56,300	\$8,000	16.56%
General District Court	7,662	12,252	12,252	0	0.00%
Juv. & Domestic Rel. Court	14,632	17,250	17,250	0	0.00%
Clerk of the Circuit Court	632,573	663,212	650,738	-12,474	-1.88%
Law Library	13,744	7,200	7,200	0	0.00%
Detox Center	40,885	13,350	0	-13,350	-100.00%
Commonwealth's Attorney	1,131,691	1,157,305	1,082,460	-74,845	-6.47%
Victim Witness Program	114,109	124,269	114,420	-9,849	-7.93%
JUDICIAL ADMINISTRATION	\$2,008,407	\$2,043,138	\$1,940,620	-\$102,518	-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 2011 Actual	FY 2012 Approved Budget	FY 2012 Estimated Budget	FY 2013 Adopted Budget	Increase/Decrease FY 2012 App. To FY 2013	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	53,111	48,300	55,868	56,300	8,000	16.56%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	53,111	48,300	55,868	56,300	8,000	16.56%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	53,111	48,300	55,868	56,300	8,000	16.56%
TOTAL	53,111	48,300	55,868	56,300	8,000	16.56%
 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 2011 Actual	FY 2012 Approved Budget	FY 2012 Estimated Budget	FY 2013 Adopted Budget	Increase/Decrease	
					FY 2012 App. Amount	To FY 2013 %
Costs:						
Personnel	377	3,500	3,852	3,500	0	0.00%
Operating	4,730	4,252	2,540	4,252	0	0.00%
Capital/Leases	2,555	4,500	2,268	4,500	0	0.00%
TOTAL	7,662	12,252	8,660	12,252	0	0.00%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	7,662	12,252	8,660	12,252	0	0.00%
TOTAL	7,662	12,252	8,660	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.

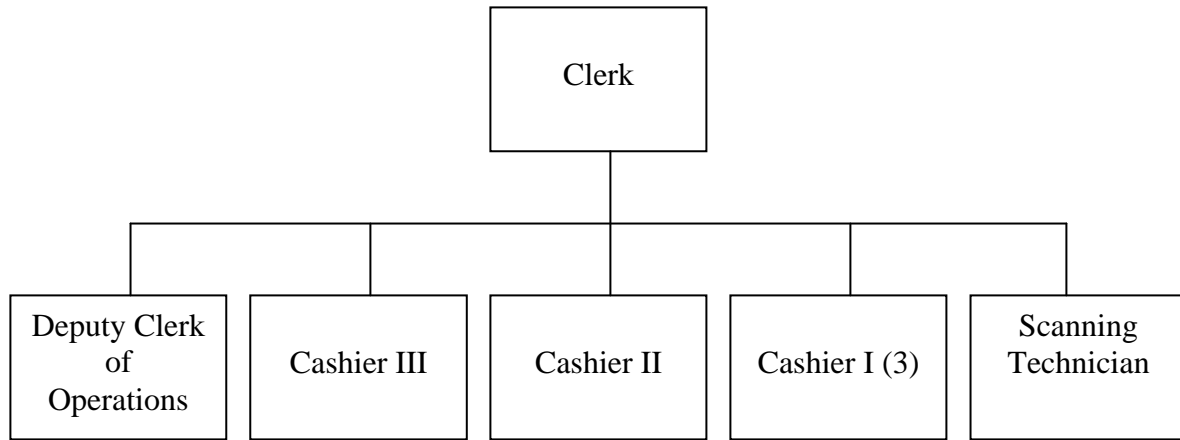
GOALS:

- 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 2011 Actual	FY 2012 Approved Budget	FY 2012 Estimated Budget	FY 2013 Adopted Budget	Increase/Decrease FY 2012 App. To FY 2013	
					Amount	%
Costs:						
Personnel	5,380	3,500	1,032	3,500	0	0.00%
Operating	5,450	8,250	4,868	8,250	0	0.00%
Capital/Leases	3,802	5,500	4,248	5,500	0	0.00%
TOTAL	14,632	17,250	10,148	17,250	0	0.00%
Revenue:						
Fees	3,215	1,000	6,432	3,200	2,200	220.00%
State/Federal	0	0	0	0	0	0.00%
Local	11,417	16,250	3,716	14,050	-2,200	-13.54%
TOTAL	14,632	17,250	10,148	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 2011 Actual	FY 2012 Approved Budget	FY 2012 Estimated Budget	FY 2013 Adopted Budget	Increase/Decrease FY 2012 App. To FY 2013	
					Amount	%
Costs:						
Personnel	553,896	565,771	554,185	553,297	-12,474	-2.20%
Operating	63,480	87,441	57,949	87,441	0	0.00%
Capital/Leases	15,197	10,000	5,664	10,000	0	0.00%
TOTAL	632,573	663,212	617,798	650,738	-12,474	-1.88%
Revenue:						
Fees	11,354	0	13,716	0	0	0.00%
State/Federal	425,329	429,087	410,861	420,000	-9,087	-2.12%
Local	195,890	234,125	193,221	230,738	-3,387	-1.45%
TOTAL	632,573	663,212	617,798	650,738	-12,474	-1.88%
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 2011 Actual	FY 2012 Approved Budget	FY 2012 Estimated Budget	FY 2013 Adopted Budget	Increase/Decrease FY 2012 App. To FY 2013	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	13,744	7,200	12,782	7,200	0	0.00%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	13,744	7,200	12,782	7,200	0	0.00%
Revenue:						
Fees	13,744	7,200	12,782	7,200	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	0	0	0	0	0	0.00%
TOTAL	13,744	7,200	12,782	7,200	0	0.00%
 Full-time Positions	 0	 0	 0	 0	 0	 0.00%

INEBRIATE CENTER – LOCAL CONTRIBUTION

2111

DESCRIPTION:

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

With the closure of the Public Inebriate on July 1, 2011, this contribution is no longer needed or budgeted.

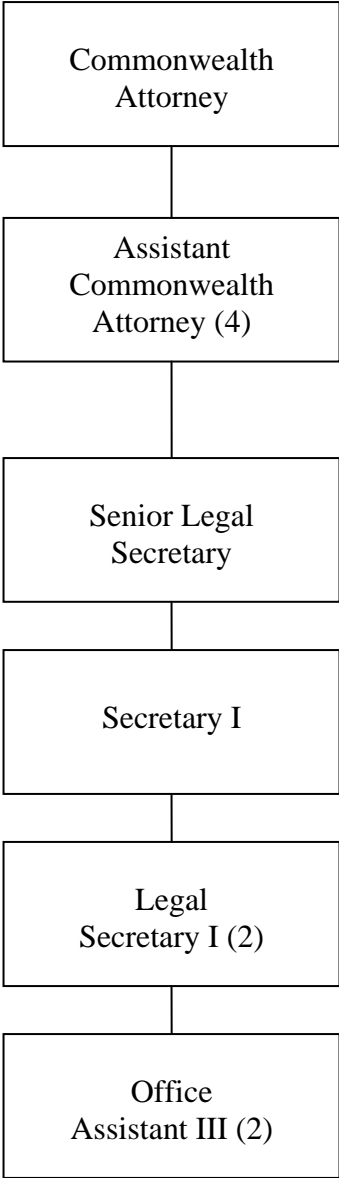
GOALS:

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

BUDGET SUMMARY:

	FY 2011 Actual	FY 2012 Approved Budget	FY 2012 Estimated Budget	FY 2013 Adopted Budget	Increase/Decrease FY 2012 App. To FY 2013	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	40,885	13,350	13,350	0	-13,350	-100.00%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	40,885	13,350	13,350	0	-13,350	-100.00%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	40,885	13,350	13,350	0	-13,350	-100.00%
TOTAL	40,885	13,350	13,350	0	-13,350	-100.00%
 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:

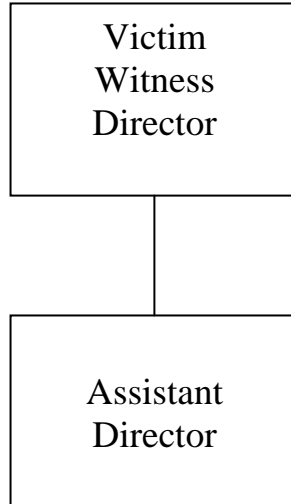
	FY 2011 Actual	FY 2012 Budget	FY 2013 Budget
Caseload Circuit Court	2,411	2,100	2,600
Caseload General District Court	20,036	18,000	23,000
Caseload Juvenile & Domestic Relations Court	2,050	2,100	2,100

FY 2011 Actuals are based on calendar year

BUDGET SUMMARY:

	FY 2011 Actual	FY 2012 Approved Budget	FY 2012 Estimated Budget	FY 2013 Adopted Budget	Increase/Decrease FY 2012 App. To FY 2013	
					Amount	%
Costs:						
Personnel	1,091,460	1,103,375	1,012,042	1,028,530	-74,845	-6.78%
Operating	35,549	50,150	41,725	50,150	0	0.00%
Capital/Leases	4,682	3,780	3,756	3,780	0	0.00%
TOTAL	1,131,691	1,157,305	1,057,523	1,082,460	-74,845	-6.47%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	421,740	416,914	409,092	420,000	3,086	0.74%
Local	709,951	740,391	648,431	662,460	-77,931	-10.53%
TOTAL	1,131,691	1,157,305	1,057,523	1,082,460	-74,845	-6.47%
Full-time Positions	12	12	11	11	-1	-8.33%

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 2011 Actual	FY 2012 Approved Budget	FY 2012 Estimated Budget	FY 2013 Adopted Budget	Increase/Decrease FY 2012 App. To FY 2013	
					Amount	%
Costs:						
Personnel	107,542	116,964	106,622	107,115	-9,849	-8.42%
Operating	6,567	7,305	4,307	7,305	0	0.00%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	114,109	124,269	110,929	114,420	-9,849	-7.93%
Revenue:						
Fees	10	0	6,888	0	0	0.00%
State/Federal	98,258	114,853	98,258	100,223	-14,630	-12.74%
Local	15,841	9,416	5,783	14,197	4,781	50.78%
TOTAL	114,109	124,269	110,929	114,420	-9,849	-7.93%
Full-time Positions	2	2	2	2	0	0.00%

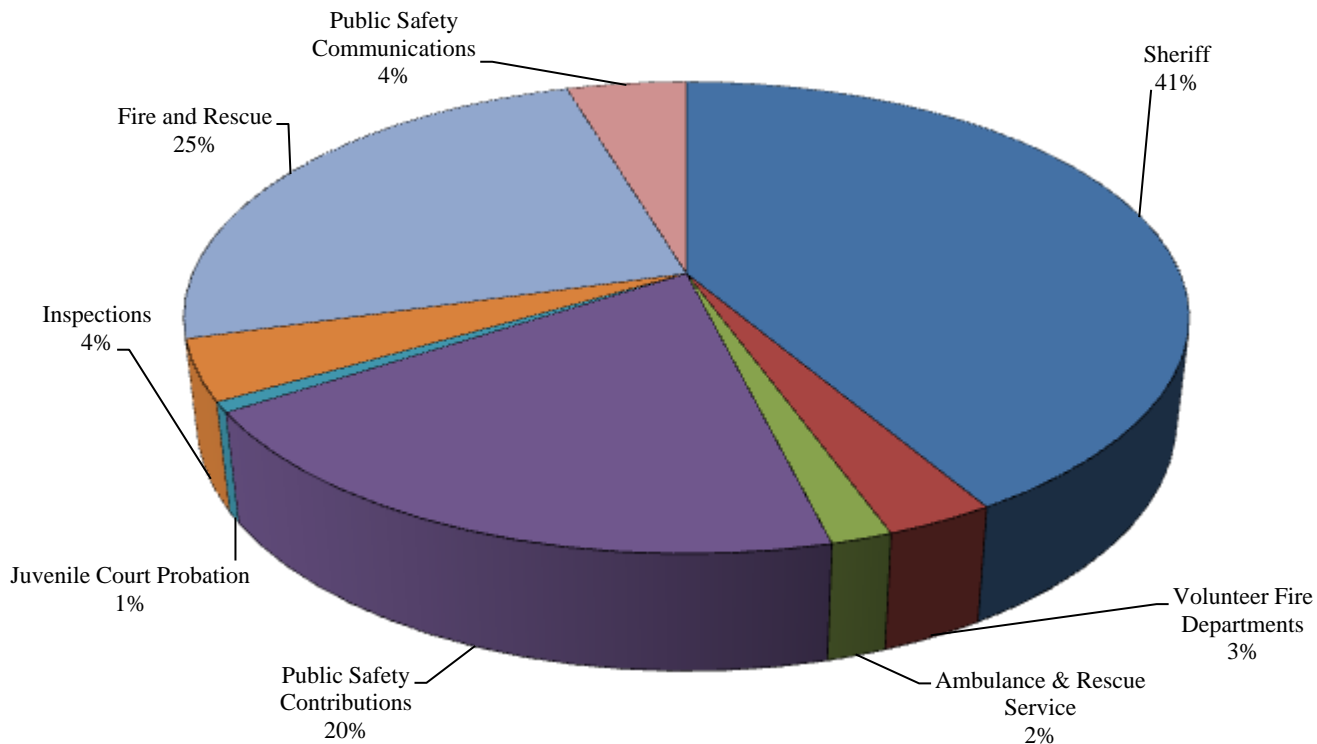
Public Safety



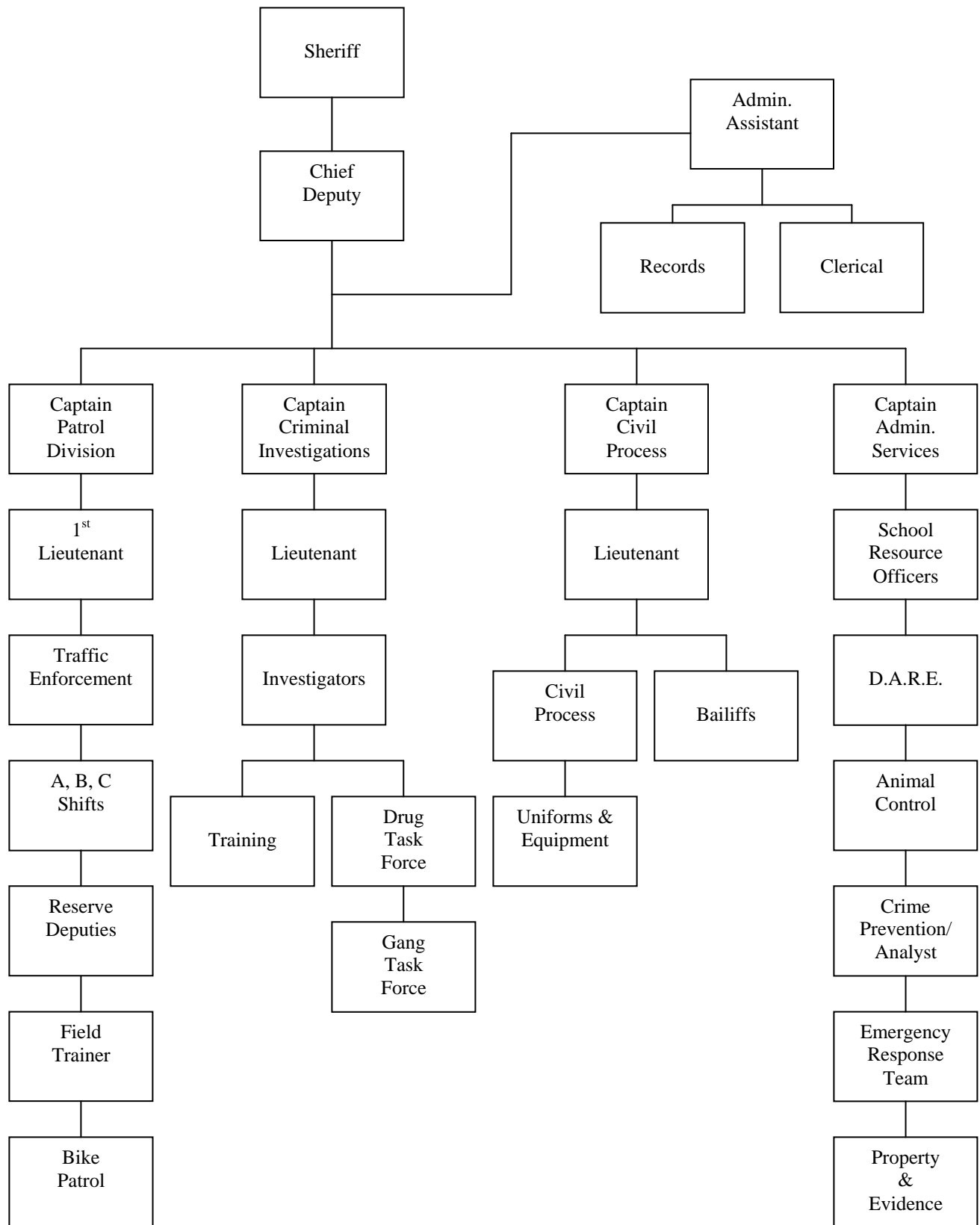
Frederick County Public Safety Center
Winchester, Virginia
Opened 2007

Public Safety

	2011 Actual	2012 Budget	2013 Adopted Budget	Increase (Decrease) FY 2012 to FY 2013	
				Amount	%
Sheriff	\$10,074,249	\$10,180,918	\$9,704,775	-\$476,143	-4.68%
Volunteer Fire Departments	768,599	688,928	695,696	6,768	0.98%
Ambulance & Rescue Service	396,613	391,219	391,219	0	0.00%
Public Safety Contributions	3,748,209	4,098,489	4,594,954	496,465	12.11%
Juvenile Court Probation	140,271	171,243	162,884	-8,359	-4.88%
Inspections	950,370	980,051	971,356	-8,695	-0.89%
Fire and Rescue	5,897,894	5,940,110	5,795,073	-145,037	-2.44%
Public Safety Communications	925,292	1,097,219	1,079,573	-17,646	-1.61%
PUBLIC SAFETY	\$22,901,497	\$23,548,177	\$23,395,530	-\$152,647	-0.65%



Sheriff



SHERIFF

3102

DESCRIPTION:

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

GOALS:

- Implement the Frederick County Sheriff's Office Forward Mobility Project to implement a secure VPN connection between the Sheriff's Office and mobile users. This increased access will provide for more time in the patrol vehicle and less time at the office.
- Work in conjunction with Frederick County Fire & Rescue, and local student service learning program to create FADD – Frederick County Against Distracted Driving, a local organization aiming to promote the harms of distracted driving.
- Maintain the Virginia Law Enforcement Accreditation standards set forth for review in 2012.
- Enhance law enforcement and community relations through deputies performing civic duties such as child fingerprinting, Sheriff's Kids Camp, the D.A.R.E. Program, Neighborhood Watch meetings, and updating the Frederick County Sheriff's Office website.
- Reduce traffic related deaths in Frederick County by increasing traffic enforcement efforts on the highways of Frederick County.
- Increase crime prevention activities in the community. The Sheriff's Office believes one way of reducing crime is through education. This education provides the public with information and suggestion on home, business, and Internet security, as well as personal safety. Local cable channel 16 lists safety tips, current criminal activity or frauds, as well as wanted people.

PERFORMANCE INDICATORS:

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual
Law Enforcement Calls for Service	70,432	70,880	71,124
# of Warrants Served	6,471	6,599	6,793
# of Criminal Arrests	3,870	3,809	3,891
# of Citations Issued	8,257	6,205	7,273
# of Cases Reported	7,318	5,110	7,488
# of Civil Papers Served	21,992	20,026	19,383

BUDGET SUMMARY:

	FY 2011 Actual	FY 2012 Approved Budget	FY 2012 Estimated Budget	FY 2013 Adopted Budget	Increase/Decrease FY 2012 App. To FY 2013 Amount	%
Costs:						
Personnel	8,703,699	8,887,109	8,649,208	8,655,851	-231,258	-2.60%
Operating	1,255,714	1,214,769	1,185,296	923,662	-291,107	-23.96%
Capital/Leases	114,836	79,040	125,262	125,262	46,222	58.48%
TOTAL	10,074,249	10,180,918	9,959,766	9,704,775	-476,143	-4.68%
Revenue:						
Fees	371,293	578,660	1,535,010	329,093	-249,567	-43.13%
State/Federal	2,589,161	3,379,740	2,644,599	2,353,340	-1,026,400	-30.37%
Local	7,113,795	6,222,518	5,780,157	7,022,342	799,824	12.85%
TOTAL	10,074,249	10,180,918	9,959,766	9,704,775	-476,143	-4.68%
Full-time Positions	126.5	125.5	126.5	126.5	1	0.80%

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 2011 Actual	FY 2012 Approved Budget	FY 2012 Estimated Budget	FY 2013 Adopted Budget	Increase/Decrease FY 2012 App. To FY 2013	
					Amount	%
Costs:						
Personnel	32,151	27,564	33,116	27,564	0	0.00%
Operating	736,448	661,364	851,544	668,132	6,768	1.02%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	768,599	688,928	884,660	695,696	6,768	0.98%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	145,933	138,373	191,433	150,000	11,627	8.40%
Local	622,666	550,555	693,227	545,696	-4,859	-0.88%
TOTAL	768,599	688,928	884,660	695,696	6,768	0.98%
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 2011 Actual	FY 2012 Approved Budget	FY 2012 Estimated Budget	FY 2013 Adopted Budget	Increase/Decrease FY 2012 App. To FY 2013	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	396,613	391,219	385,044	391,219	0	0.00%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	396,613	391,219	385,044	391,219	0	0.00%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	80,673	69,224	80,673	80,000	10,776	15.57%
Local	315,940	321,995	304,371	311,219	-10,776	-3.35%
TOTAL	396,613	391,219	385,044	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 2011 Actual	FY 2012 Approved Budget	FY 2012 Estimated Budget	FY 2013 Adopted Budget	Increase/Decrease FY 2012 App. To FY 2013	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	3,748,209	4,098,789	4,098,489	4,594,954	496,165	12.11%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	3,748,209	4,098,789	4,098,489	4,594,954	496,165	12.11%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	3,748,209	4,098,789	4,098,489	4,594,954	496,165	12.11%
TOTAL	3,748,209	4,098,789	4,098,489	4,594,954	496,165	12.11%
 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.

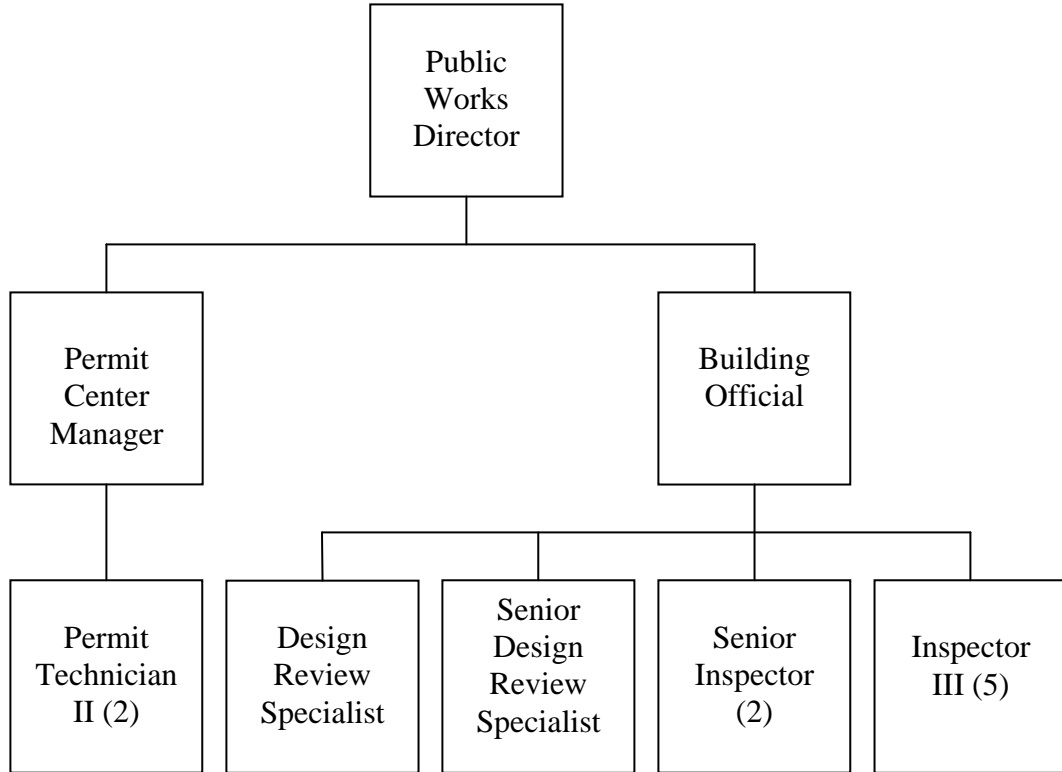
GOALS:

- 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 2011 Actual	FY 2012 Approved Budget	FY 2012 Estimated Budget	FY 2013 Adopted Budget	Increase/Decrease FY 2012 App. To FY 2013	
					Amount	%
Costs:						
Personnel	91,114	109,447	81,119	101,088	-8,359	-7.64%
Operating	49,157	61,796	30,592	61,796	0	0.00%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	140,271	171,243	111,711	162,884	-8,359	-4.88%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	120,584	167,598	111,711	120,584	-47,014	-28.05%
Local	19,687	3,645	0	42,300	38,655	1060.49%
TOTAL	140,271	171,243	111,711	162,884	-8,359	-4.88%
Full-time Positions	2	2	2	2	0	0.00%

Inspections



INSPECTIONS

3401

DESCRIPTION:

The primary function of the Inspections Department is to administer provisions of the State Building and Local Land Development Codes. The Building and Inspections Department currently provides inspections for residential, commercial and industrial in the fields of general building, plumbing, mechanical, and electrical and the enforcement of the provisions of the property maintenance code on existing structures. During FY 11/12, the Inspections Department will perform approximately 13,000 inspections and issue approximately 3,500 permits.

GOALS:

- Have staff members that are on code change committees with Associations remain active in the 2012 USBC and 2015 ICC Code changes.
- 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.
- Enhancements to the AS400 to include: Search Enhancement; Option for Permits Inactive; Nature of Work to Transfer; Voucher Printing; Print Utility and Health Department Reference Numbers; Add Final Inspection Prompt; Square Footage Enhancement; and Option for Fees Inactive.

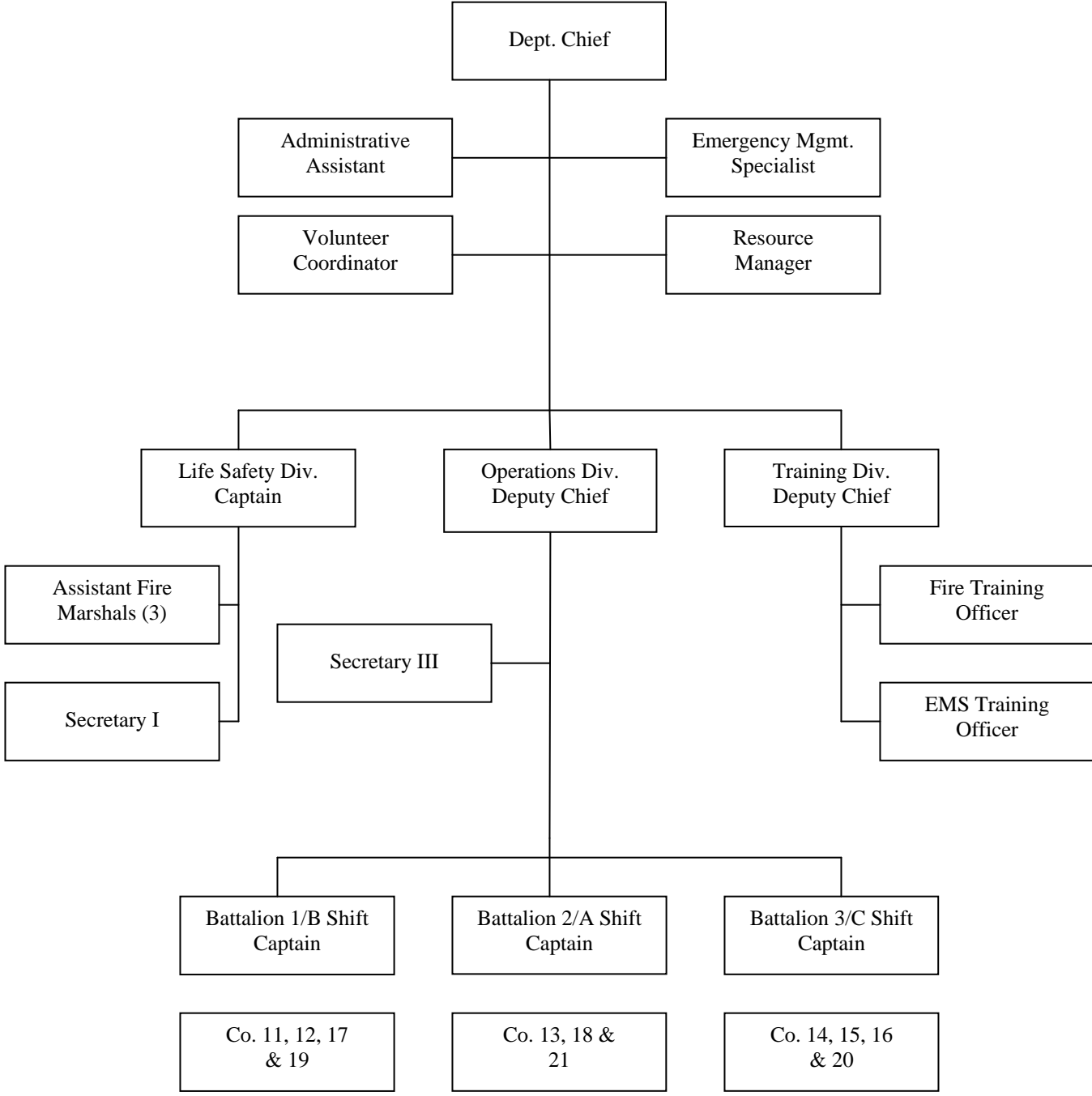
PERFORMANCE INDICATORS:

	FY 2011 Actual	FY 2012 Budget	FY 2013 Budget
# of Permits Issued	3,463	3,500	3,500
# of Inspections Performed	12,463	14,000	14,000

BUDGET SUMMARY:

	FY 2011 Actual	FY 2012 Approved Budget	FY 2012 Estimated Budget	FY 2013 Adopted Budget	Increase/Decrease FY 2012 App. To FY 2013	
					Amount	%
Costs:						
Personnel	905,646	902,085	902,175	893,390	-8,695	-0.96%
Operating	44,724	77,966	45,957	77,966	0	0.00%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	950,370	980,051	948,132	971,356	-8,695	-0.89%
Revenue:						
Fees	551,383	725,000	744,036	635,450	-89,550	-12.35%
State/Federal	0	0	0	0	0	0.00%
Local	398,987	255,051	204,096	335,906	80,855	31.70%
TOTAL	950,370	980,051	948,132	971,356	-8,695	-0.89%
 Full-time Positions	 13	 13	 13	 13	 0	 0.00%

Fire and Rescue



FIRE AND RESCUE

3505

DESCRIPTION:

The Fire and Rescue Department consists of eleven volunteer fire and rescue companies operated by approximately 230 operational volunteer personnel, supported by 72 uniform career staff and five office staff. The agency coordinates with our volunteer companies to deliver firefighting and emergency medical services within Frederick County. Nine companies provide advanced life support emergency medical service at the intermediate/paramedic level, and two provide advanced life support emergency medical service at the enhanced level. The Fire and Rescue Department is divided into four Divisions. The Operations Division is responsible for emergency service delivery, hazardous materials and disaster response and mitigation, emergency services planning and coordinating the service delivery of the volunteer fire and rescue companies. The Life Safety Division provides fire prevention, fire investigation, fire protection system plans review and inspection and public education for the entire county. The Training Division provides planning, development and coordination of all training programs for both volunteer and career personnel for the entire county. The Emergency Management Division is responsible for disaster response and coordination, mitigation and recovery.

GOALS:

- 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.
- 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.
- Continue Emergency Management C.E.R.T. Classes/Program.
- Purchase and implement field computer aided reporting system.
- Initiate an annual inspection program within the County to include all commercial businesses.
- Continue to provide the Basic Fire Academy and Emergency Medical Services Academy Certification courses. Continue to provide the other basic, advanced, and specialized training programs as adopted by the Frederick County Fire & Rescue Department and Frederick County Volunteer Fire & Rescue Association Training Committee.
- Develop a Strategic Plan for the design and construction of a Regional Public Safety Training Center facility that would incorporate fire and rescue, law enforcement, Lord Fairfax Community College, and other private partners to facilitate emergency response training for our communities protection.

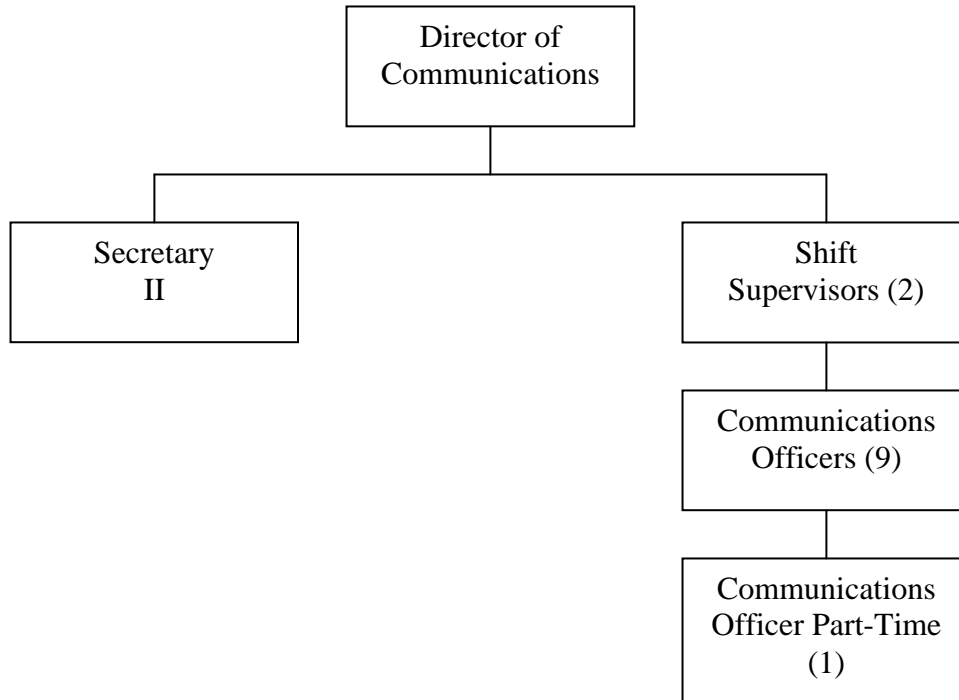
PERFORMANCE INDICATORS:

	FY 2011 Actual	FY 2012 Budget	FY 2013 Budget
Minorities/women hired	1	1	0
Fire related deaths – civilian	3	3	1
Fire related deaths – fire service	0	0	0
Percent fire protection plans processed in three days or less	0%	0%	3%

BUDGET SUMMARY:

	FY 2011 Actual	FY 2012 Approved Budget	FY 2012 Estimated Budget	FY 2013 Adopted Budget	Increase/Decrease FY 2012 App. To FY 2013	
					Amount	%
Costs:						
Personnel	5,491,435	5,481,753	5,445,092	5,336,716	-145,037	-2.65%
Operating	394,226	447,479	350,328	447,479	0	0.00%
Capital/Leases	12,233	10,878	9,156	10,878	0	0.00%
TOTAL	5,897,894	5,940,110	5,804,576	5,795,073	-145,037	-2.44%
Revenue:						
Fees	30,863	12,900	36,207	18,100	5,200	40.31%
State/Federal	6,757	0	91,395	0	0	0.00%
Local	5,860,274	5,927,210	5,676,974	5,776,973	-150,237	-2.53%
TOTAL	5,897,894	5,940,110	5,804,576	5,795,073	-145,037	-2.44%
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 2011 Actual	FY 2012 Budget	FY 2013 Budget
Total calls for service – Fire and EMS	9,857	9,806	10,296
Total calls for service – Sheriff	71,124	91,889	96,483

BUDGET SUMMARY:

	FY 2011 Actual	FY 2012 Approved Budget	FY 2012 Estimated Budget	FY 2013 Adopted Budget	Increase/Decrease FY 2012 App. To FY 2013	
					Amount	%
Costs:						
Personnel	700,174	773,599	716,565	755,953	-17,646	-2.28%
Operating	214,776	304,624	202,154	304,624	0	0.00%
Capital/Leases	10,342	18,996	36,356	18,996	0	0.00%
TOTAL	925,292	1,097,219	955,075	1,079,573	-17,646	-1.61%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	69,190	60,000	62,000	62,000	2,000	3.33%
Local	856,102	1,037,219	893,075	1,017,573	-19,646	-1.89%
TOTAL	925,292	1,097,219	955,075	1,079,573	-17,646	-1.61%
 Full-time Positions	 13	 13	 13	 13	 0	 0.00%

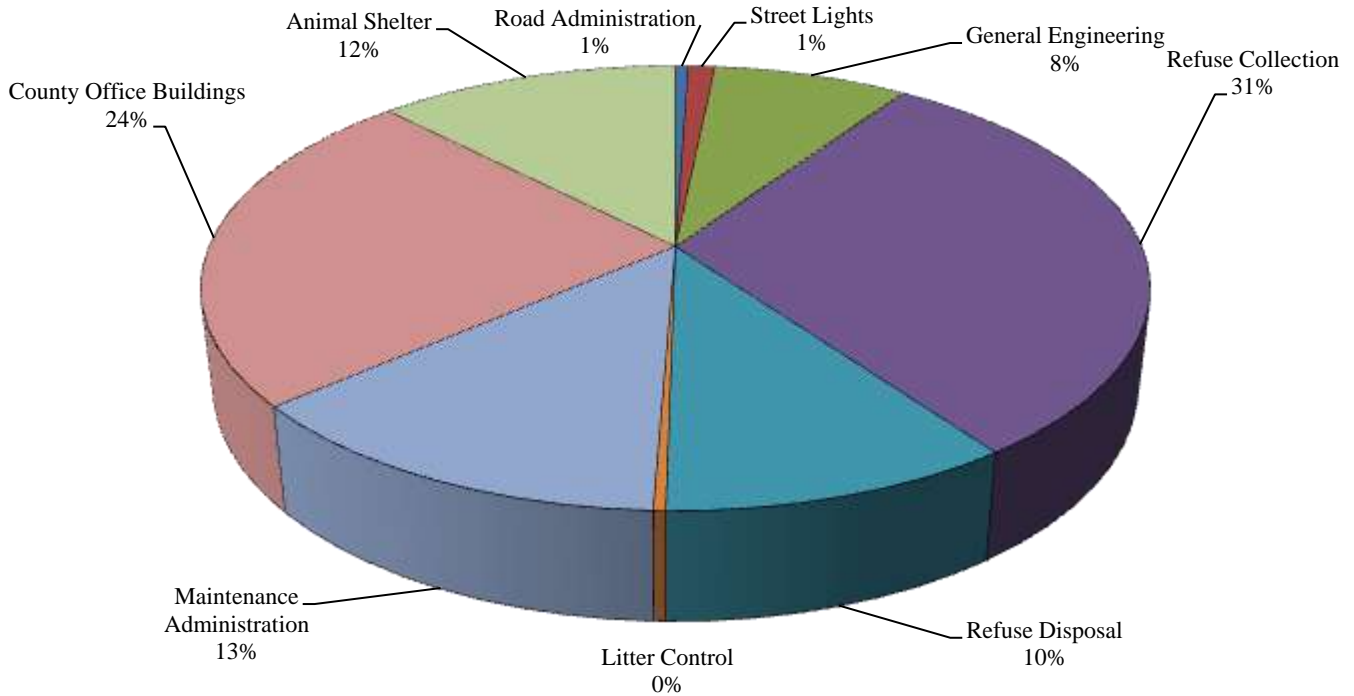
Public Works



Frederick County Animal Shelter
Winchester, Virginia
Opened 2006

Public Works

	2011 Actual	2012 Budget	2013 Adopted Budget	Increase (Decrease) FY 2012 to FY 2013	
				Amount	%
Road Administration	\$19,708	\$20,475	\$20,475	\$ 0.00	0.00%
Street Lights	42,003	60,837	43,020	-17,817	-29.29%
General Engineering	308,837	317,681	313,802	-3,879	-1.22%
Refuse Collection	1,151,197	1,211,002	1,209,675	-1,327	-0.11%
Refuse Disposal	332,617	401,096	401,096	0	0.00%
Litter Control	6,290	13,932	13,932	0	0.00%
Maintenance Administration	475,533	517,922	514,085	-3,837	-0.74%
County Office Buildings	1,170,188	952,198	952,198	0	0.00%
Animal Shelter	438,033	491,750	486,772	-4,978	-1.01%
PUBLIC WORKS	\$3,944,406	\$3,986,893	\$3,955,055	-\$31,838	-0.80%



ROAD ADMINISTRATION

4102

DESCRIPTION:

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

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

GOALS:

- Maintain current street signage in Frederick County with the limited amount budgeted and no in-house staff.
- Determine an effective and timely way to retrieve and transport downed signs to our storage facility with no in-house staff.

PERFORMANCE INDICATORS:

	FY 2011 Actual	FY 2012 Budget	FY 2013 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)	145	116	142
# of street sign units installed	123	102	121

BUDGET SUMMARY:

	FY 2011 Actual	FY 2012 Approved Budget	FY 2012 Estimated Budget	FY 2013 Adopted Budget	Increase/Decrease FY 2012 App. To FY 2013	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	19,708	20,475	22,428	20,475	0	0.00%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	19,708	20,475	22,428	20,475	0	0.00%
Revenue:						
Fees	972	2,500	432	1,000	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	18,736	17,975	21,996	19,475	0	0.00%
TOTAL	19,708	20,475	22,428	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.

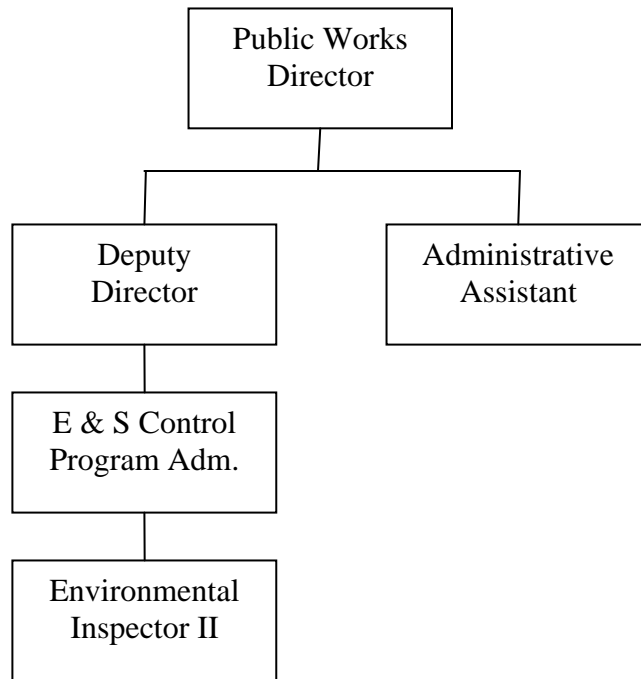
GOALS:

- Provide street lighting to the contracted neighborhoods.

BUDGET SUMMARY:

	FY 2011 Actual	FY 2012 Approved Budget	FY 2012 Estimated Budget	FY 2013 Adopted Budget	Increase/Decrease	
					FY 2012 App. To FY 2013 Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	42,003	60,837	46,611	43,020	-17,817	-29.29%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	42,003	60,837	46,611	43,020	-17,817	-29.29%
Revenue:						
Fees	42,003	60,837	46,611	43,020	-17,817	-29.29%
State/Federal	0	0	0	0	0	0.00%
Local	0	0	0	0	0	0.00%
TOTAL	42,003	60,837	46,611	43,020	-17,817	-29.29%
 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.

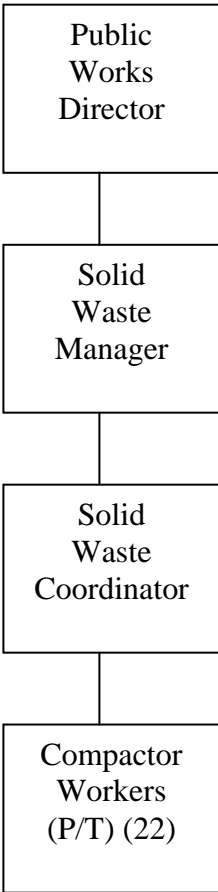
DEPARTMENTAL ACCOMPLISHMENTS:

- During FY 2011 performed 54 first submittal and 23 second submittal reviews to site, subdivision and stormwater plans, rezoning requests and land disturbance permit applications. To date, 43 first submittal and 16 second submittal reviews have been performed during FY 2012.
- During FY 2011 issued 222 land disturbance permits for commercial/industrial projects, subdivisions, single family and multi-family dwellings. To date, 229 land disturbance permits have been issued during FY 2012.
- During FY 2011 performed 179 final grading inspections for single family/multi-family dwellings. To date, 148 inspections have been performed during FY 2012.
- Maintained “consistent” rating from Virginia Department of Conservation and Recreation for erosion/sediment control program.
- During FY 2011 assisted the Inspections Department by reviewing over 215 residential permit applications to determine if detailed site plan was necessary. To date, reviewed over 125 residential permit applications during FY 2012.
- Oversaw numerous designs, and commenced construction of another Construction/Demolition Debris cell at the landfill.
- Performed project management/construction inspections for the Lake Holiday Dam Spillway Upgrade Project.

BUDGET SUMMARY:

	FY 2011 Actual	FY 2012 Approved Budget	FY 2012 Estimated Budget	FY 2013 Adopted Budget	Increase/Decrease FY 2012 App. To FY 2013	
					Amount	%
Costs:						
Personnel	289,622	285,061	288,899	281,182	-3,879	-1.36%
Operating	19,215	32,620	23,432	32,620	0	0.00%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	308,837	317,681	312,331	313,802	-3,879	-1.22%
Revenue:						
Fees	83,097	110,500	128,923	81,000	-29,500	-26.70%
State/Federal	0	0	0	0	0	0.00%
Local	225,740	207,181	183,408	232,802	25,621	12.37%
TOTAL	308,837	317,681	312,331	313,802	-3,879	-1.22%
Full-time Positions	4	4	4	4	0	0.00%

Refuse Collection



REFUSE COLLECTION

4203

DESCRIPTION:

Refuse Collection is a contractual service provided to the county by an approved hauler through a 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.
- Continue to simplify recycling program in order to encourage participation.
- Continue to emphasize waste prevention as the most effective method of solid waste management.
- Expand outreach to corporations to encourage greater waste reduction/diversion.
- Continue to upgrade services, facilities, and equipment.

DEPARTMENTAL ACCOMPLISHMENTS:

- Collected and hauled 20,089 tons of refuse during FY 2012 (as of May 2012).
- Recycled a record 2,502 tons of household material during FY 2012 (as of May 2012).
- Received approximately \$50,000 from the sale of recyclables, also a new record.
- Reported a 2011 recycling rate of 48.6 percent to Virginia Dept. of Environmental Quality, also a record. The state average is 40 percent. The state mandated rate is 25 percent.
- Completed \$22,905 two-year grant from Virginia Dept. of Mines, Minerals and Energy which funded recycling/litter assemblies for area elementary schools, purchased recycling bins, kiosks, and expanded community outreach to individuals as well as businesses..
- Expanded recycling program to include collection of all plastics, except Styrofoam.
- Took environmental message to 9,547 students, teachers and adults through in-class presentations, landfill tours, speaking engagements and various community outreach opportunities.

BUDGET SUMMARY:

	FY 2011 Actual	FY 2012 Approved Budget	FY 2012 Estimated Budget	FY 2013 Adopted Budget	Increase/Decrease FY 2012 App. To FY 2013	
					Amount	%
Costs:						
Personnel	505,871	524,455	500,131	523,128	-1,327	-0.25%
Operating	639,305	676,305	426,654	676,305	0	0.00%
Capital/Leases	6,021	10,242	6,620	10,242	0	0.00%
TOTAL	1,151,197	1,211,002	933,405	1,209,675	-1,327	-0.11%
Revenue:						
Fees	631,304	669,766	674,943	605,015	-64,751	-9.67%
State/Federal	16,891	0	0	0	0	0.00%
Local	503,002	541,236	258,462	604,660	63,424	11.72%
TOTAL	1,151,197	1,211,002	933,405	1,209,675	-1,327	-0.11%
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.
- Explore options for relocation of Clear Brook facility.

BUDGET SUMMARY:

	FY 2011 Actual	FY 2012 Approved Budget	FY 2012 Estimated Budget	FY 2013 Adopted Budget	Increase/Decrease FY 2012 App. To FY 2013	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	332,617	401,096	285,696	401,096	0	0.00%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	332,617	401,096	285,696	401,096	0	0.00%
Revenue:						
Fees	71,833	83,484	69,361	70,000	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	260,784	317,612	216,335	331,096	0	0.00%
TOTAL	332,617	401,096	285,696	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.

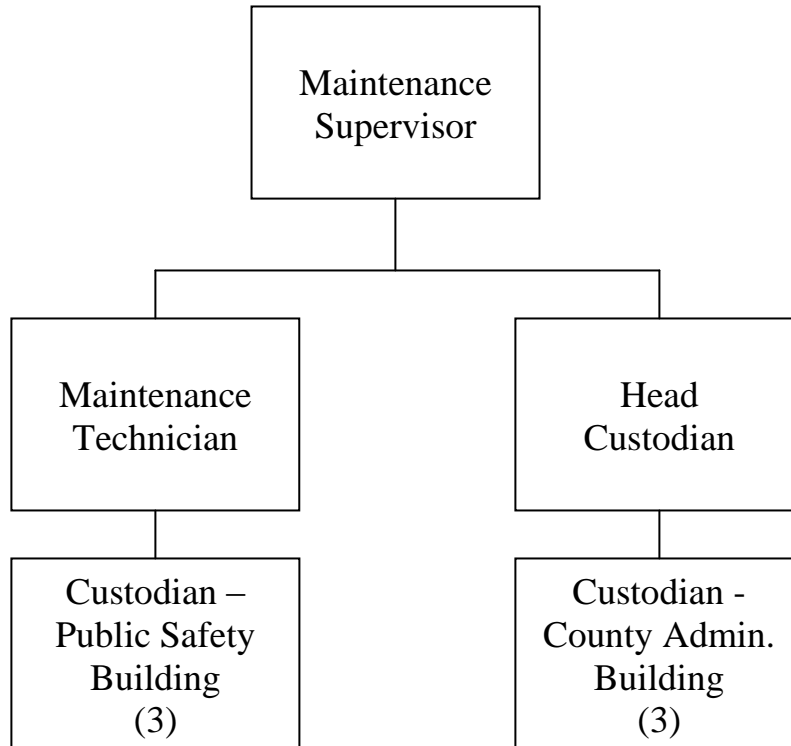
GOALS:

- 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 2011 Actual	FY 2012 Approved Budget	FY 2012 Estimated Budget	FY 2013 Adopted Budget	Increase/Decrease FY 2012 App. To FY 2013	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	6,290	13,932	7,784	13,932	0	0.00%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	6,290	13,932	7,784	13,932	0	0.00%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	6,290	13,932	7,784	13,932	0	0.00%
Local	0	0	0	0	0	0.00%
TOTAL	6,290	13,932	7,784	13,932	0	0.00%
Full-time Positions	0	0	0	0	0	0.00%

Maintenance



MAINTENANCE

4301

DESCRIPTION:

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

GOALS:

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

PERFORMANCE INDICATORS:

	FY 2011 Actual	FY 2012 Budget	FY 2013 Budget
Work Orders Processed – In-House	890	860	898
Work Orders Processed – School Maintenance	34	15	17

BUDGET SUMMARY:

	FY 2011 Actual	FY 2012 Approved Budget	FY 2012 Estimated Budget	FY 2013 Adopted Budget	Increase/Decrease FY 2012 App. To FY 2013	
					Amount	%
Costs:						
Personnel	465,601	503,172	463,253	499,335	-3,837	-0.76%
Operating	9,932	14,750	8,175	14,750	0	0.00%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	475,533	517,922	471,428	514,085	-3,837	-0.74%
Revenue:						
Fees	7,502	7,980	7,980	7,600	-380	-4.76%
State/Federal	277,328	194,755	277,328	276,912	82,157	42.18%
Local	190,703	315,187	186,120	229,573	-85,614	-27.16%
TOTAL	475,533	517,922	471,428	514,085	-3,837	-0.74%
Full-time Positions	9	9	9	9	0	0.00%

COUNTY OFFICE BUILDINGS

4304

DESCRIPTION:

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

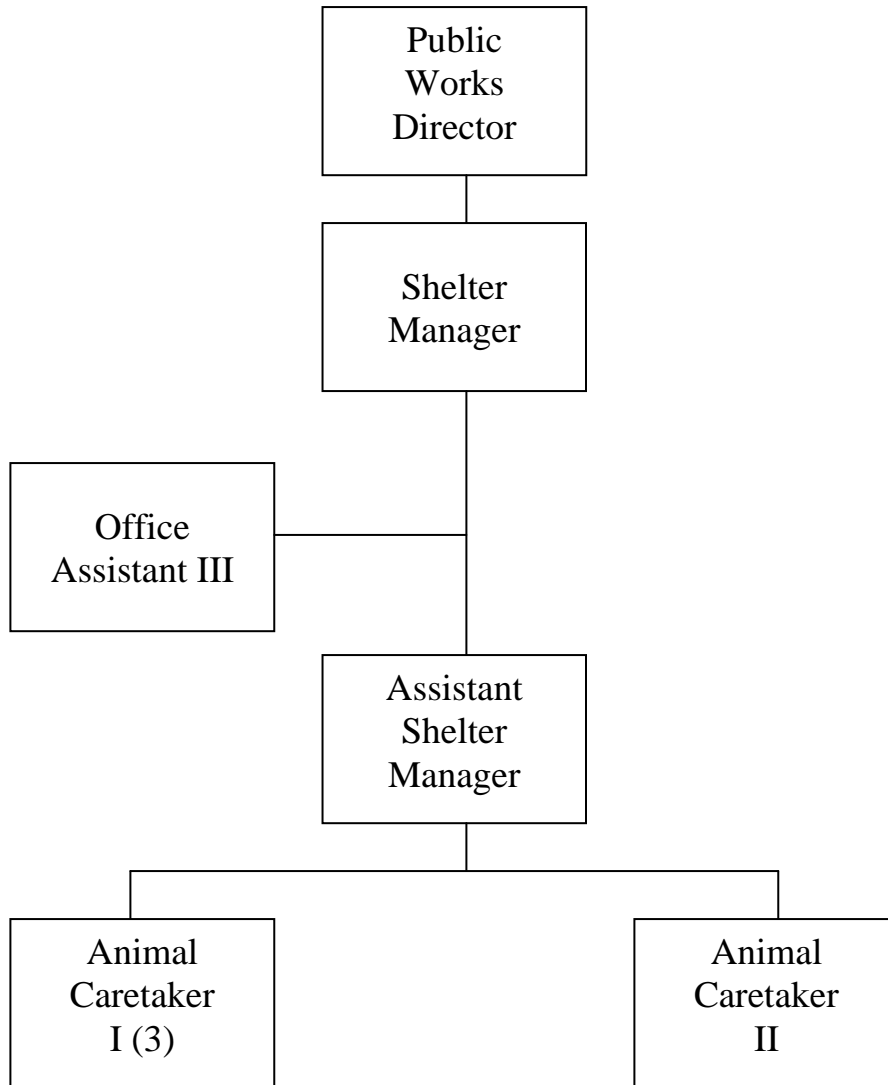
GOALS:

- Work with the City of Winchester to monitor expenditures associated with the operation of the Joint Judicial Center.
- Track and monitor expenses related to the maintenance of the buildings and grounds, cost of utilities, and contracted services at the 107 North Kent Street complex, the Old Courthouse Civil War Museum and the Frederick County Public Safety Building.
- Complete exterior painting of the Old Courthouse Civil War Museum.

BUDGET SUMMARY:

	FY 2011 Actual	FY 2012 Approved Budget	FY 2012 Estimated Budget	FY 2013 Adopted Budget	Increase/Decrease FY 2012 App. To FY 2013	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	1,120,503	952,198	763,945	952,198	0	0.00%
Capital/Leases	49,685	0	49,110	0	0	0.00%
TOTAL	1,170,188	952,198	813,055	952,198	0	0.00%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	1,170,188	952,198	813,055	952,198	0	0.00%
TOTAL	1,170,188	952,198	813,055	952,198	0	0.00%
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 1,304 dogs per year and 2,399 cats per year. The shelter is cleaned and disinfected daily and is open six days a week. All stray animals are held a minimum of seven or twelve days as set forth by state law. If the animals are neither adopted or reclaimed, they are disposed of by euthanasia.

GOALS:

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

DEPARTMENTAL ACCOMPLISHMENTS:

- 992 dogs were adopted and were reclaimed yielding a 76% overall adoption and reclamation rate.
- 371 cats were adopted and were reclaimed yielding a 16% overall adoption and reclamation rate.
- Two successful rabies clinics were held in the spring and fall of the year where over 450 animals were vaccinated.
- The shelter participated in several adoption and fund raising events including a canine carnival held in cooperation with Frederick County Parks and Recreation.
- In cooperation with the Northern Virginia Community College Vet Tech Program, shelter animals are provided with veterinary care. Nearly 100% of animals involved in the program have been adopted.
- In cooperation with the Northwestern Regional Adult Detention Center inmate volunteers worked approximately 9,000 hours in FY 2012.
- Social media projects for FY 2012 include twitter and Facebook accounts.
- Open one Sunday per month during summer for adoptions.

BUDGET SUMMARY:

	FY 2011 Actual	FY 2012 Approved Budget	FY 2012 Estimated Budget	FY 2013 Adopted Budget	Increase/Decrease FY 2012 App. To FY 2013	
					Amount	%
Costs:						
Personnel	338,489	345,995	333,041	341,017	-4,978	-1.44%
Operating	99,544	145,755	92,414	145,755	0	0.00%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	438,033	491,750	425,455	486,772	-4,978	-1.01%
Revenue:						
Fees	94,933	67,400	98,844	81,355	13,955	20.70%
State/Federal	1,918	1,500	2,280	1,500	0	0.00%
Local	341,182	422,850	324,331	403,917	-18,933	-4.48%
TOTAL	438,033	491,750	425,455	486,772	-4,978	-1.01%
Full-time Positions	7	7	7	7	0	0.00%

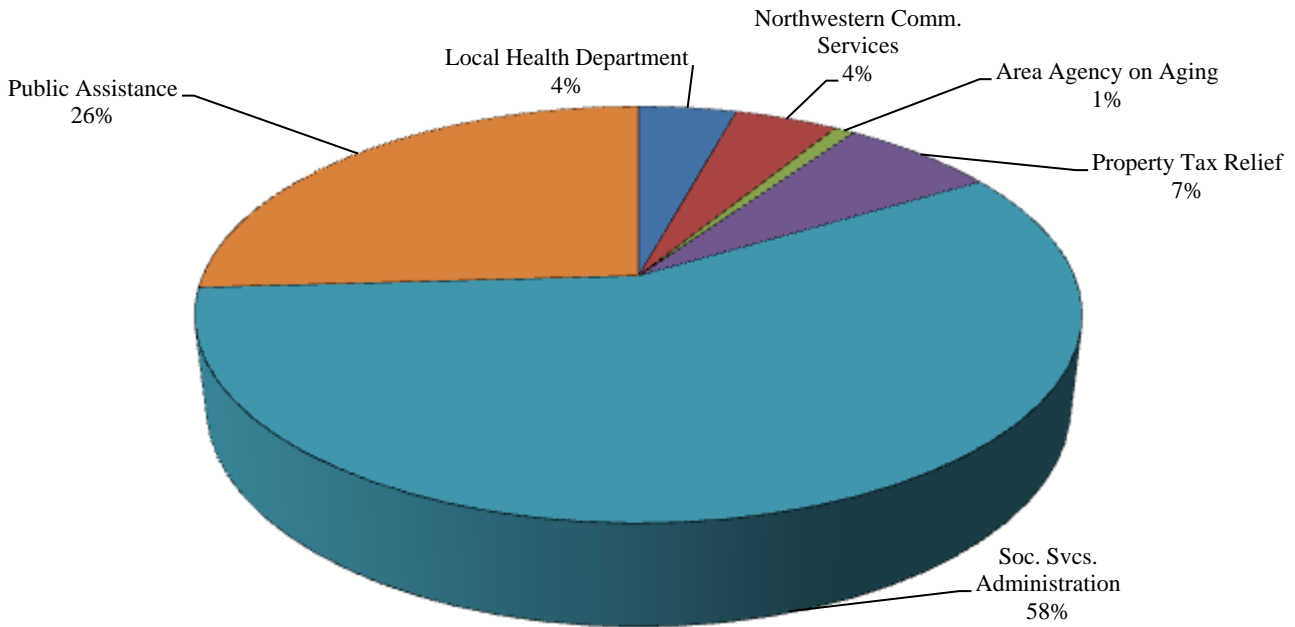
Health & Welfare



Winchester Medical Center
Winchester, Virginia
Established 1903

Health and Welfare

	2011 Actual	2012 Budget	2013 Adopted Budget	Increase (Decrease) FY 2012 to FY 2013	
				Amount	%
Local Health Department	\$301,959	\$301,959	\$301,959	\$ 0	0.00%
Northwestern Comm. Services	318,263	318,263	318,263	0	0.00%
Area Agency on Aging	60,930	60,930	60,930	0	0.00%
Property Tax Relief	425,060	520,000	480,000	-40,000	-7.69%
Social Services. Administration	3,682,004	4,067,557	4,067,557	0	0.00%
Public Assistance	1,770,949	1,959,976	1,829,475	-130,501	-6.66%
HEALTH AND WELFARE	\$6,559,165	\$7,228,685	\$7,058,184	-\$170,501	-2.36%



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 2011 Actual	FY 2012 Approved Budget	FY 2012 Estimated Budget	FY 2013 Adopted Budget	Increase/Decrease	
					FY 2012 App. To FY 2013 Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	301,959	301,959	301,959	301,959	0	0.00%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	301,959	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	301,959	301,959	301,959	301,959	0	0.00%
TOTAL	301,959	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 2011 Actual	FY 2012 Approved Budget	FY 2012 Estimated Budget	FY 2013 Adopted Budget	Increase/Decrease	
					FY 2012 App. To FY 2013 Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	318,263	318,263	318,263	318,263	0	0.00%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	318,263	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	318,263	318,263	318,263	318,263	0	0.00%
TOTAL	318,263	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 2011 Actual	FY 2012 Approved Budget	FY 2012 Estimated Budget	FY 2013 Adopted Budget	Increase/Decrease FY 2012 App. To FY 2013	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	60,930	60,930	60,930	60,930	0	0.00%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	60,930	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	60,930	60,930	60,930	60,930	0	0.00%
TOTAL	60,930	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/VETERANS

5306

DESCRIPTION:

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

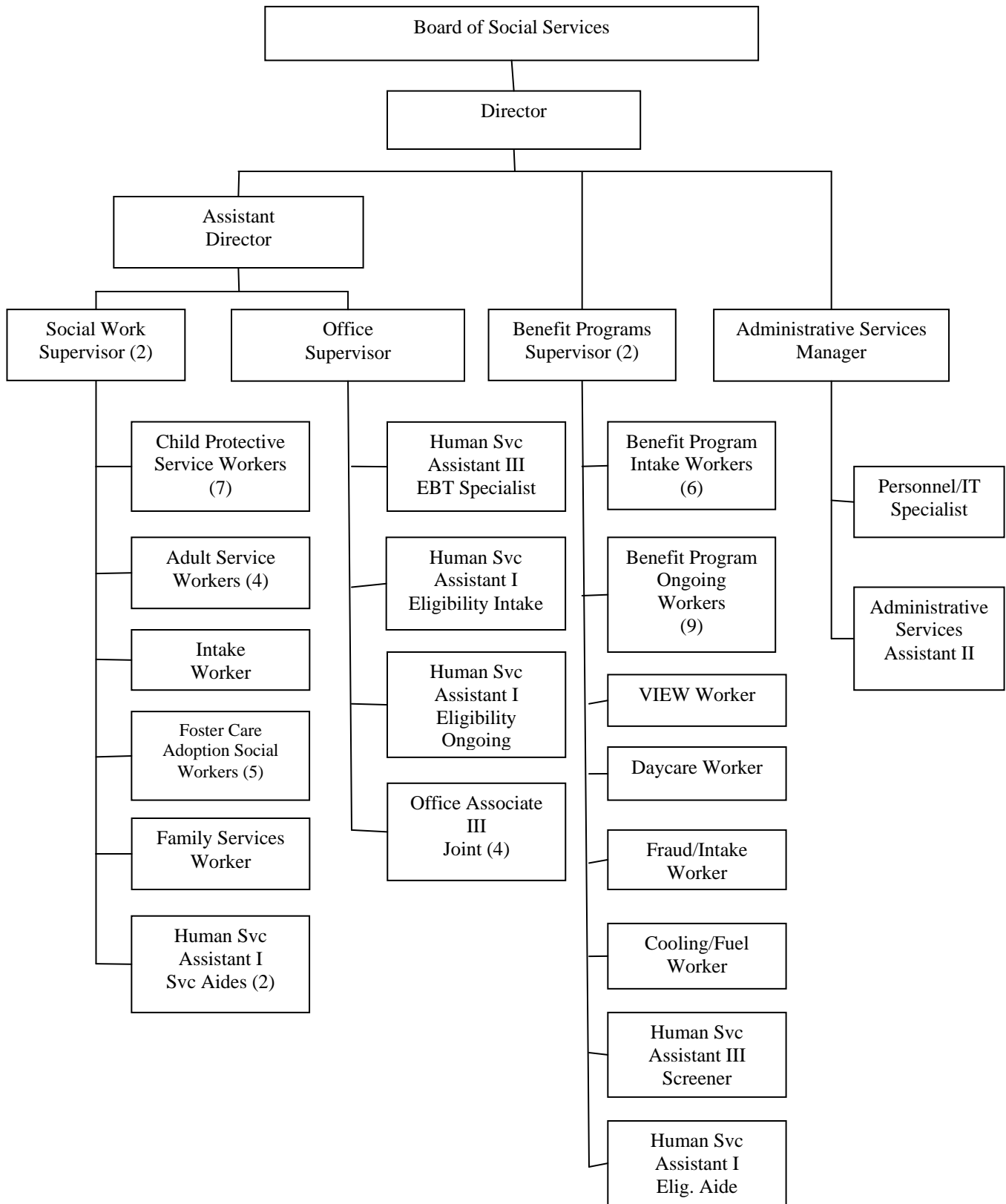
GOALS:

- Provide adequate assistance with one property tax relief to elderly and/or handicapped citizens of Frederick County who meet the Frederick County Code requirements for income and net worth.
- Provide assistance and implementation of 2011 legislation for disabled veterans that qualify for real estate tax relief by state legislative definitions.

BUDGET SUMMARY:

	FY 2011 Actual	FY 2012 Approved Budget	FY 2012 Estimated Budget	FY 2013 Adopted Budget	Increase/Decrease FY 2012 App. To FY 2013	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	425,060	520,000	427,700	480,000	0	0.00%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	425,060	520,000	427,700	480,000	0	0.00%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	425,060	520,000	427,700	480,000	0	0.00%
TOTAL	425,060	520,000	427,700	480,000	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:

- The agency will partner with Frederick County to explore the replacement of the current aging communication system. The agency will implement an electronic timesheet system. 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. The agency will continue to work with the medical community to address the needs of substance-exposed infants and their families.
- The agency will 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. The agency will explore ways to further engage parents and youth in collaborative partnerships to enhance service planning and desirable outcomes.
- The agency will organize as necessary in order to implement CommonHelp, the Virginia Department of Social Services' new on-line Benefit Programs application and tracking system.

DEPARTMENTAL ACCOMPLISHMENTS:

- Caseloads in both the eligibility and service units, and customer requests for benefits and services, continue at record levels.
- During this period, Frederick County's Medicaid caseload increased from 3,349 to 5,876 cases (75% increase); the SNAP caseload increased from 1,156 to 3,285 cases (a 184% increase) and the TANF caseload increased from 99 to 194 cases (a 96% increase).
- 11,003 individuals in Frederick County received SNAP benefits; 10,015 individuals received Medicaid benefits and 1,133 individuals received TANF benefits. The agency also served an average of 131 families a month in FY 2012 with Day Care services.
- Increase in caseload is over twice the average increase experienced by other jurisdictions in Virginia.
- The Virginia Department of Social Services; Safe Measures (Child Welfare Compliance Data Rating) ranked Frederick County Department of Social Services as the highest agency in the Northern Virginia Region for January, February, and March 2012 and the highest in Virginia in March.

BUDGET SUMMARY:

	FY 2011 Actual	FY 2012 Approved Budget	FY 2012 Estimated Budget	FY 2013 Adopted Budget	Increase/Decrease FY 2012 App. To FY 2013	
					Amount	%
Costs:						
Personnel	3,142,238	3,602,492	2,979,918	3,602,492	0	0.00%
Operating	255,024	235,015	288,334	235,015	0	0.00%
Capital/Leases	284,742	230,050	334,652	230,050	0	0.00%
TOTAL	3,682,004	4,067,557	3,602,904	4,067,557	0	0.00%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	1,918,298	2,043,503	1,946,416	2,043,503	0	0.00%
Local	1,763,706	2,024,054	1,656,488	2,024,054	0	0.00%
TOTAL	3,682,004	4,067,557	3,602,904	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:

- The Benefit Program Unit will 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.
- The APS, CPS, and Family Engagement Units will collaborate with law enforcement and the Commonwealth's Attorney and the Child Advocacy Center in the prosecution of APS and CPS cases.
- The Family Engagement Unit will work to ensure permanency for all youth aging out of foster care.
- The identification, location, and engagement of non-custodial parents, family members and fictive kin will occur for all families involved with On-Going Child Protective Services, Foster Care, and Family Service cases. There will be an increase in the use of kinship placement for children coming into the custody of Social Services.
- Child Welfare Workers and Supervisors will continue active involvement with community partners to improve services to children and families (including active participation with the Northern Shenandoah Valley Alliance for Children, Youth, and Families).

DEPARTMENTAL ACCOMPLISHMENTS:

- The Services Unit has transitioned a CPS On-Going Worker into the full time facilitator role and has restructured the Foster Care Unit to assume the cases of the CPS On-Going Worker.
- During FY 2012, the Frederick County Department of Social Services administered Benefit Programs which provided \$54,347,587 in benefits to eligible Frederick County residents.
- During FY 2012, there were 557 Child Protective Services (CPS) cases. During this period, the Adult Protective Services Unit carried a total caseload of 665.
- The Services Unit has begun meeting with the Commonwealth Attorney's office once a month in an effort to conduct a comprehensive approach to investigate and prosecute child abuse cases.

BUDGET SUMMARY:

	FY 2011 Actual	FY 2012 Approved Budget	FY 2012 Estimated Budget	FY 2013 Adopted Budget	Increase/Decrease FY 2012 App. To FY 2013	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	1,770,949	1,959,976	1,685,934	1,829,475	-130,501	-6.66%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	1,770,949	1,959,976	1,685,934	1,829,475	-130,501	-6.66%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	1,658,793	1,818,883	1,616,849	1,688,382	-130,501	-7.17%
Local	112,156	141,093	69,085	141,093	0	0.00%
TOTAL	1,770,949	1,959,976	1,685,934	1,829,475	-130,501	-6.66%
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 2011 Actual	FY 2012 Approved Budget	FY 2012 Estimated Budget	FY 2013 Adopted Budget	Increase/Decrease FY 2012 App. To FY 2013	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	56,493	56,493	56,493	56,493	0	0.00%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	56,493	56,493	56,493	56,493	0	-10.00%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	56,493	56,493	56,493	56,493	0	0.00%
TOTAL	56,493	56,493	56,493	56,493	0	0.00%
 Full-time Positions	 0	 0	 0	 0	 0	 0.00%

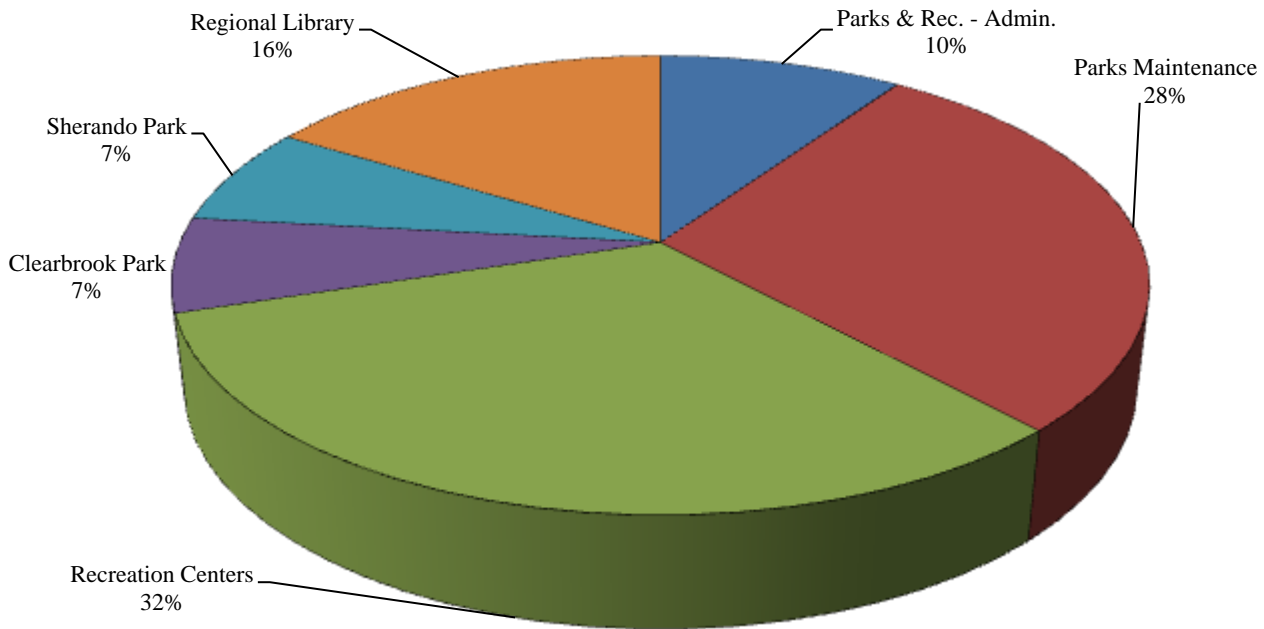
Parks, Recreation & Cultural



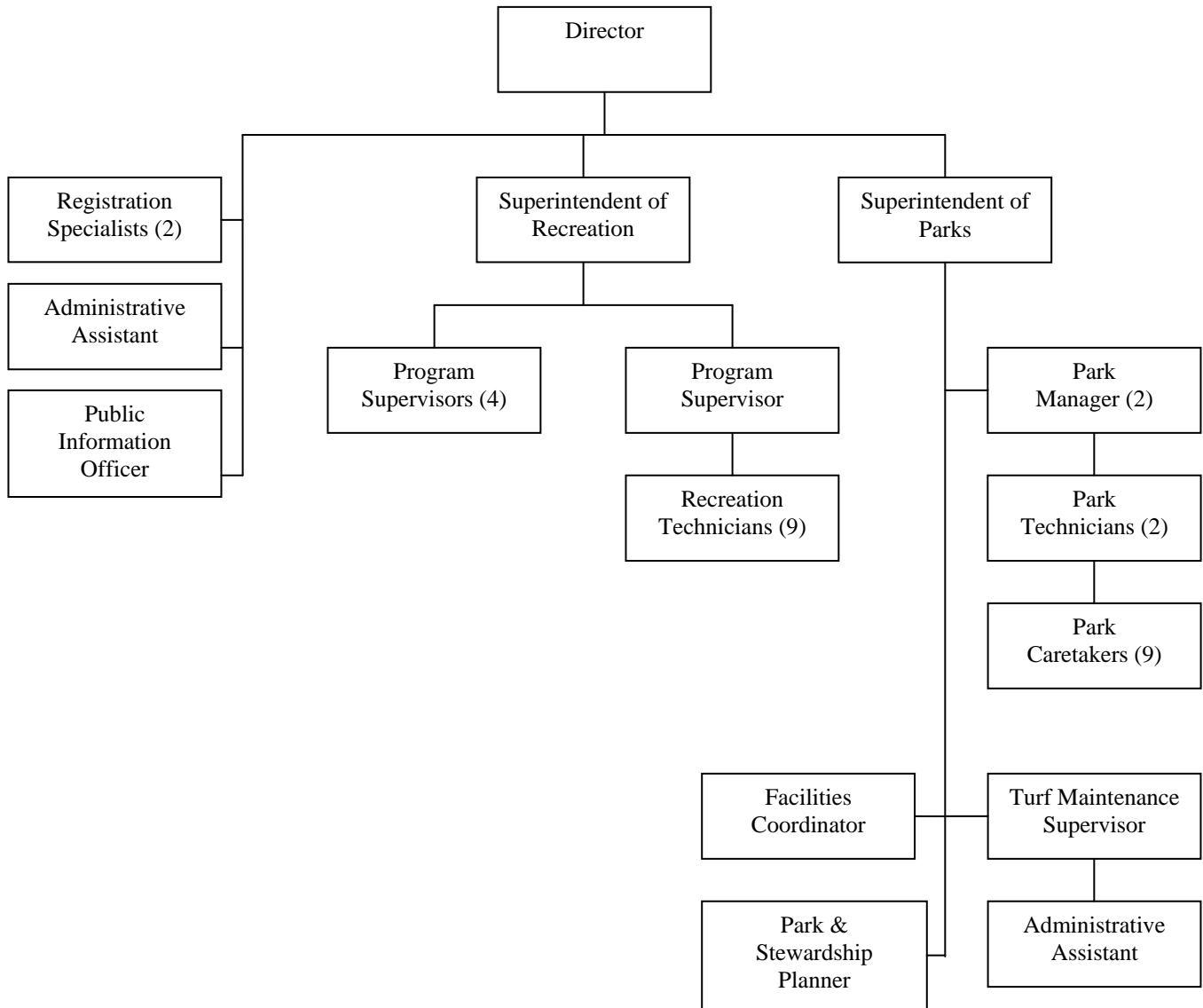
Clearbrook Park
Clearbrook, Virginia

Parks, Recreation & Cultural

	2011 Actual	2012 Budget	2013 Adopted Budget	Increase (Decrease) FY 2012 to FY 2013	
				Amount	%
Parks & Rec. – Admin.	\$476,408	\$483,310	\$475,081	-\$8,229	-1.70%
Parks Maintenance	928,079	1,413,840	1,403,598	-10,242	-0.72%
Recreation Centers	1,852,505	1,602,512	1,577,819	-24,693	-1.54%
Clearbrook Park	309,919	328,657	328,657	0	0.00%
Sherando Park	550,228	343,319	343,319	0	0.00%
Regional Library	802,856	801,356	801,356	0	0.00%
PARKS, RECREATION & CULTURAL	\$4,919,995	\$4,972,994	\$4,929,830	-\$43,164	-0.87%



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 2011 Actual	FY 2012 Budget	FY 2013 Budget
# of Calendar of Events Issues per mailing	4,500	5,000	4,500
Calendar of Events printing costs	\$15,480	\$14,850	\$15,500
Donations received in \$	\$36,035	\$27,528	\$47,528

BUDGET SUMMARY:

	FY 2011 Actual	FY 2012 Approved Budget	FY 2012 Estimated Budget	FY 2013 Adopted Budget	Increase/Decrease FY 2012 App. To FY 2013	
					Amount	%
Costs:						
Personnel	348,279	355,620	347,595	347,391	-8,229	-2.31%
Operating	123,677	123,057	98,034	123,057	0	0.00%
Capital/Leases	4,452	4,633	4,016	4,633	0	0.00%
TOTAL	476,408	483,310	449,645	475,081	-8,229	-1.70%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	476,408	483,310	449,645	475,081	-8,229	-1.70%
TOTAL	476,408	483,310	449,645	475,081	-8,229	-1.70%
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 2011 Actual	FY 2012 Budget	FY 2013 Budget
# of hours spent on mowing operations	6,221	6,304	6,304
# of anticipated acres maintained	677	677	677
# of locations maintained	33	33	33

BUDGET SUMMARY:

	FY 2011 Actual	FY 2012 Approved Budget	FY 2012 Estimated Budget	FY 2013 Adopted Budget	Increase/Decrease FY 2012 App. To FY 2013	
					Amount	%
Costs:						
Personnel	910,448	1,249,074	1,314,297	1,238,832	-10,242	-0.82%
Operating	17,631	164,766	66,806	164,766	0	0.00%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	928,079	1,413,840	1,381,103	1,403,598	-10,242	-0.72%
Revenue:						
Fees	0	435,125	398,028	367,121	-68,004	-15.63%
State/Federal	0	0	0	0	0	0.00%
Local	928,079	978,715	983,075	1,036,477	57,762	5.90%
TOTAL	928,079	1,413,840	1,381,103	1,403,598	-10,242	-0.72%
Full-time Positions	17	18	18	18	0	0.00%

RECREATION CENTERS

7104

DESCRIPTION:

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

GOALS:

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

PERFORMANCE INDICATORS:

	FY 2011 Actual	FY 2012 Budget	FY 2013 Budget
# of participant hours – all programs	1,564,573	1,198,865	1,198,865
BASIC/Kinder BASIC program participant hours	286,815	265,600	265,600
# of major events, sports, and excursions conducted	3,411	3,411	3,411
# of activities planned	202	198	198

BUDGET SUMMARY:

	FY 2011 Actual	FY 2012 Approved Budget	FY 2012 Estimated Budget	FY 2013 Adopted Budget	Increase/Decrease FY 2012 App. To FY 2013	
					Amount	%
Costs:						
Personnel	1,478,314	1,291,664	1,120,751	1,266,971	-24,693	-1.91%
Operating	374,191	310,848	283,324	310,848	0	0.00%
Capital/Leases	0	0	5,587	0	0	0.00%
TOTAL	1,852,505	1,602,512	1,409,662	1,577,819	-24,693	-1.54%
Revenue:						
Fees	1,736,668	1,555,840	1,324,416	1,526,558	-29,282	-1.88%
State/Federal	0	0	0	0	0	0.00%
Local	115,837	46,672	85,246	51,261	4,589	9.83%
TOTAL	1,852,505	1,602,512	1,409,662	1,577,819	-24,693	-1.54%
Full-time Positions	16	15	15	15	0	0.00%

CLEARBROOK PARK

7109

DESCRIPTION:

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

GOALS:

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

BUDGET SUMMARY:

	FY 2011 Actual	FY 2012 Approved Budget	FY 2012 Estimated Budget	FY 2013 Adopted Budget	Increase/Decrease FY 2012 App. To FY 2013	
					Amount	%
Costs:						
Personnel	115,214	120,824	132,817	120,824	0	0.00%
Operating	194,705	207,833	183,292	207,833	0	0.00%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	309,919	328,657	316,109	328,657	0	0.00%
Revenue:						
Fees	136,939	126,700	132,576	126,700	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	172,980	201,957	183,533	201,957	0	0.00%
TOTAL	309,919	328,657	316,109	328,657	0	0.00%
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 2011 Actual	FY 2012 Approved Budget	FY 2012 Estimated Budget	FY 2013 Adopted Budget	Increase/Decrease FY 2012 App. To FY 2013	
					Amount	%
Costs:						
Personnel	136,669	137,366	113,246	137,366	0	0.00%
Operating	188,554	205,953	183,165	205,953	0	0.00%
Capital/Leases	225,005	0	0	0	0	0.00%
TOTAL	550,228	343,319	296,411	343,319	0	0.00%
Revenue:						
Fees	113,917	107,500	107,589	107,500	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	436,311	235,819	188,822	235,819	0	0.00%
TOTAL	550,228	343,319	296,411	343,319	0	0.00%
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 2011 Actual	FY 2012 Approved Budget	FY 2012 Estimated Budget	FY 2013 Adopted Budget	Increase/Decrease FY 2012 App. To FY 2013	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	802,856	801,356	801,356	801,356	0	0.00%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	802,856	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	802,856	801,356	801,356	801,356	0	0.00%
TOTAL	802,856	801,356	801,356	801,356	0	0.00%
 Full-time Positions	 0	 0	 0	 0	 0	 0.00%

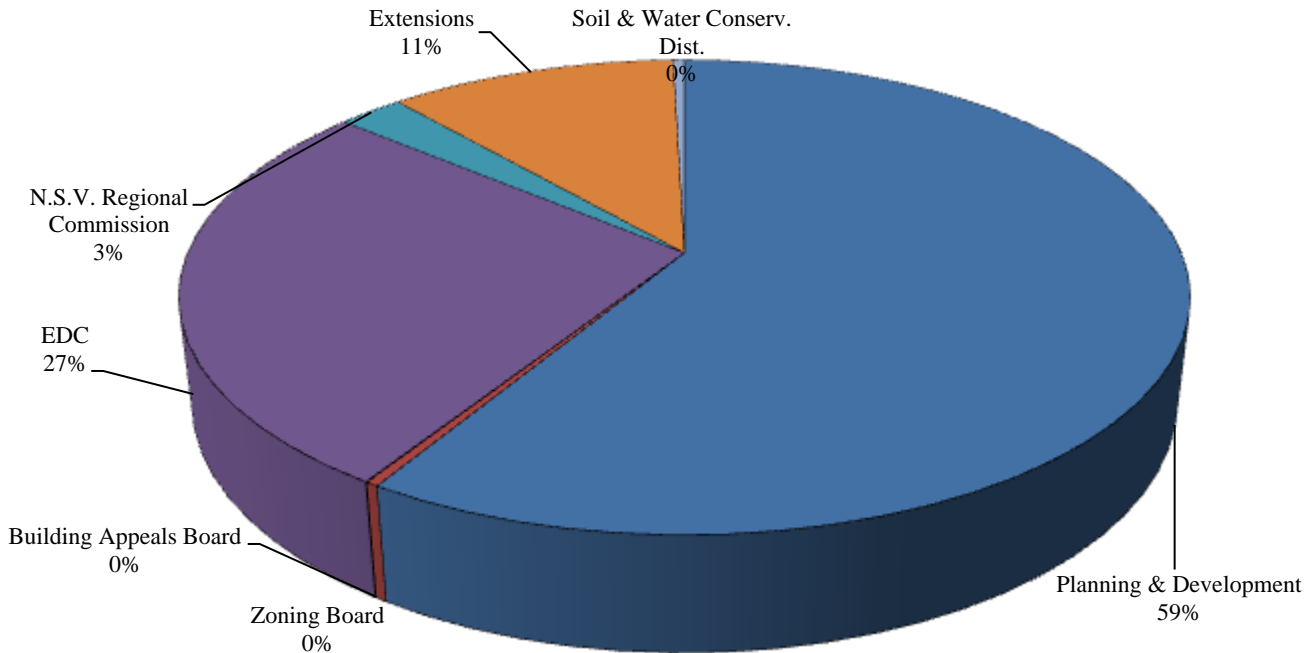
Community Development



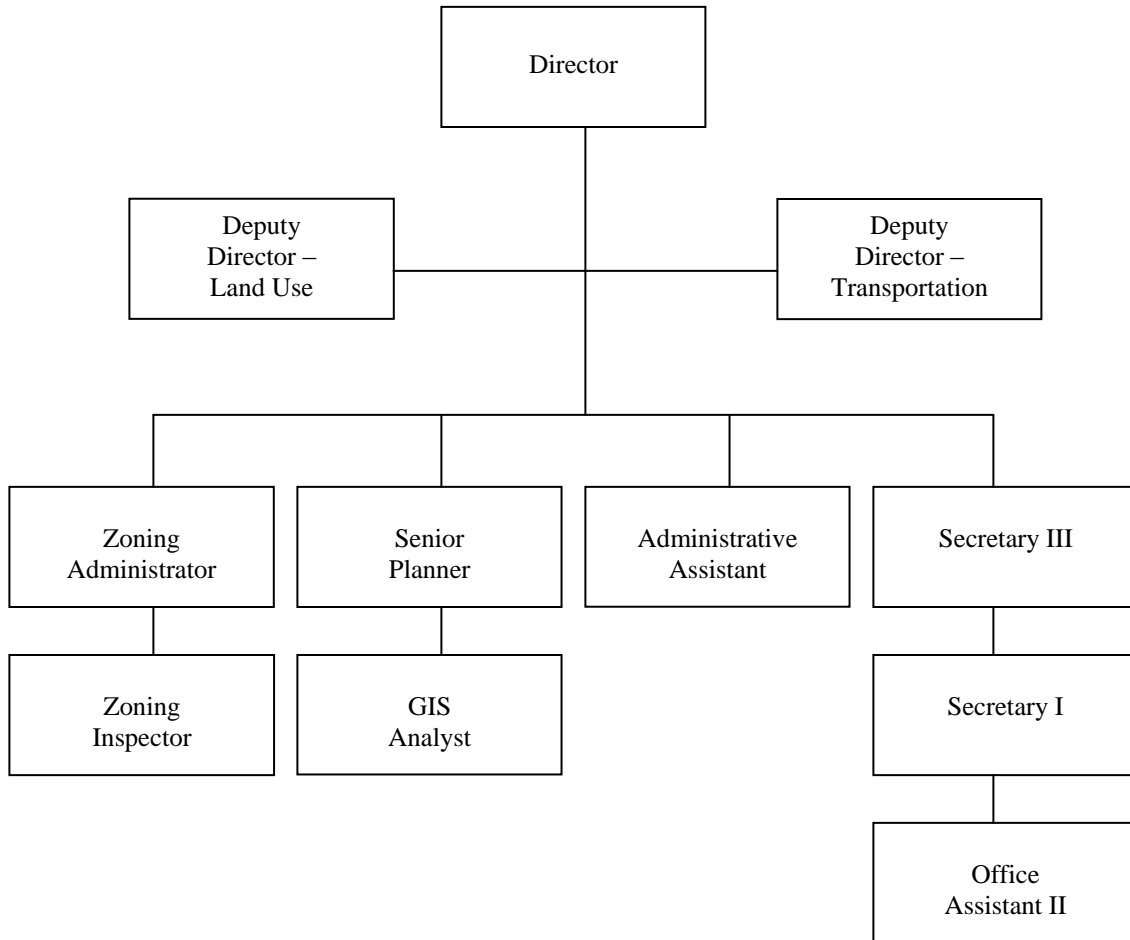
Mary Jane and James L. Bowman Library
Stephens City, Virginia
Opened July 2001

Community Development

	2011 Actual	2012 Budget	2013 Adopted Budget	Increase (Decrease) FY 2012 to FY 2013	
				Amount	%
Planning & Development	\$950,816	\$1,040,821	\$1,029,380	-\$11,441	-1.10%
EDC	1,401,485	476,449	473,271	-3,178	-0.67%
Zoning Board	5,654	6,175	6,175	0	0.00%
Building Appeals Board	79	550	550	0	0.00%
N.S.V. Regional Commission	26,365	26,365	43,622	17,257	65.45%
Gypsy Moth/Biosolids	17,137	30,934	0	-30,934	-100.00%
Soil & Water Conservation	7,650	7,650	7,650	0	0.00%
Extension	212,351	193,583	193,049	- 534	-0.28%
COMMUNITY DEVELOPMENT	\$2,621,537	\$1,782,527	\$1,753,697	-\$28,830	-1.62%



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.

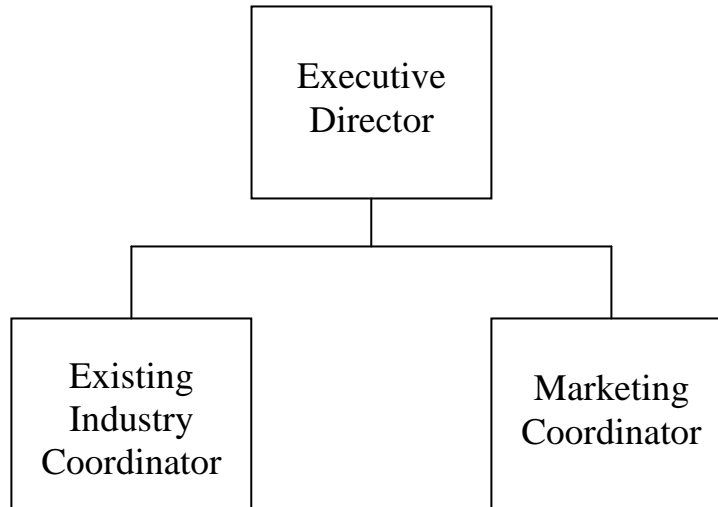
PERFORMANCE INDICATORS:

	FY 2011 Actual	FY 2012 Budget	FY 2013 Budget
# of Planning Commission meetings held and supported	17	24	24
% of application reviews completed within 15-20 working days	100%	100%	100%

BUDGET SUMMARY:

	FY 2011 Actual	FY 2012 Approved Budget	FY 2012 Estimated Budget	FY 2013 Adopted Budget	Increase/Decrease FY 2012 App. To FY 2013	
					Amount	%
Costs:						
Personnel	899,847	900,592	897,120	889,151	-11,441	-1.27%
Operating	50,969	136,629	40,317	136,629	0	0.00%
Capital/Leases	0	3,600	0	3,600	0	0.00%
TOTAL	950,816	1,040,821	937,437	1,029,380	-11,441	-1.10%
Revenue:						
Fees	292,576	395,851	191,272	195,600	-200,251	-50.59%
State/Federal	0	30,000	0	0	-30,000	-100.00%
Local	658,240	614,970	746,165	833,780	218,810	35.58%
TOTAL	950,816	1,040,821	937,437	1,029,380	-11,441	-1.10%
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 nine industries with local expansions.
- Conducted the thirteenth annual Career Awareness Campaign bringing cumulative total to 4,336 students and 971 teachers.
- Facilitated over \$108 million in new capital investment and retained/created/retrained over 423 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.
- Redesign and launch EDC's flagship website, winva.com
- Responded to over 45 reactive new business client inquiries.
- Distributed proactively to over 460 site selector, corporate real estate contacts, and strategically targeted new businesses information about the community.

BUDGET SUMMARY:

	FY 2011 Actual	FY 2012 Approved Budget	FY 2012 Estimated Budget	FY 2013 Adopted Budget	Increase/Decrease FY 2012 App. To FY 2013	
					Amount	%
Costs:						
Personnel	291,618	283,247	305,233	280,069	-3,178	-1.12%
Operating	1,080,833	161,931	136,911	161,931	0	0.00%
Capital/Leases	29,034	31,271	29,040	31,271	0	0.00%
TOTAL	1,401,485	476,449	471,184	473,271	-3,178	-0.67%
Revenue:						
Fees	72,120	80,500	72,120	72,120	-8,380	-10.41%
State/Federal	200,000	0	0	0	0	0.00%
Local	1,129,365	395,949	399,064	401,151	5,202	1.31%
TOTAL	1,401,485	476,449	471,184	473,271	-3,178	-0.67%
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 2011 Actual	FY 2012 Approved Budget	FY 2012 Estimated Budget	FY 2013 Adopted Budget	Increase/Decrease FY 2012 App. To FY 2013	
					Amount	%
Costs:						
Personnel	893	2,520	888	2,520	0	0.00%
Operating	4,761	3,655	1,656	3,655	0	0.00%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	5,654	6,175	2,544	6,175	0	0.00%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	5,654	6,175	2,544	6,175	0	0.00%
TOTAL	5,654	6,175	2,544	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 2011 Actual	FY 2012 Approved Budget	FY 2012 Estimated Budget	FY 2013 Adopted Budget	Increase/Decrease FY 2012 App. To FY 2013	
					Amount	%
Costs:						
Personnel	79	150	0	150	0	0.00%
Operating	0	400	0	400	0	0.00%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	79	550	0	550	0	0.00%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	79	550	0	550	0	0.00%
TOTAL	79	550	0	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 2011 Actual	FY 2012 Approved Budget	FY 2012 Estimated Budget	FY 2013 Adopted Budget	Increase/Decrease FY 2012 App. To FY 2013	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	26,365	26,365	26,635	43,622	17,257	65.45%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	26,365	26,365	26,635	43,622	17,257	65.45%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	26,365	26,365	26,635	43,622	17,257	65.45%
TOTAL	26,365	26,365	26,635	43,622	17,257	65.45%
Full-time Positions	0	0	0	0	0	0.00%

GYPSY MOTH/BIOSOLIDS

8202

DESCRIPTION:

This program has been eliminated for FY 2012-2013.

GOALS:

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

DEPARTMENTAL ACCOMPLISHMENTS:

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

BUDGET SUMMARY:

	FY 2011 Actual	FY 2012 Approved Budget	FY 2012 Estimated Budget	FY 2013 Adopted Budget	Increase/Decrease	
					FY 2012 App. To FY 2013 Amount	%
Costs:						
Personnel	16,272	26,934	22,065	0	-26,934	-100.00%
Operating	865	4,000	1,320	0	-4,000	-100.00%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	17,137	30,934	23,385	0	-30,934	-100.00%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	4,127	10,500	7,692	0	-10,500	-100.00%
Local	13,010	20,434	15,693	0	-20,434	-100.00%
TOTAL	17,137	30,934	23,385	0	-30,934	-100.00%
Full-time Positions	0	0	0	0	0	0.00%

SOIL AND WATER CONSERVATION DISTRICT

8203

DESCRIPTION:

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

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

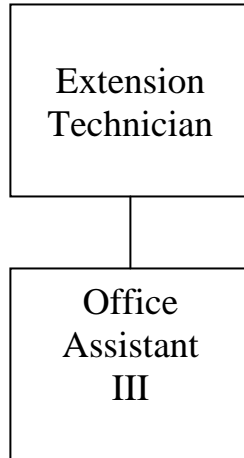
GOALS:

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

BUDGET SUMMARY:

	FY 2011 Actual	FY 2012 Approved Budget	FY 2012 Estimated Budget	FY 2013 Adopted Budget	Increase/Decrease FY 2012 App. To FY 2013	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	7,650	7,650	7,650	7,650	0	0.00%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	7,650	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	7,650	7,650	7,650	7,650	0	0.00%
TOTAL	7,650	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 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.
- Organized conference to promote local foods in Frederick County.
- 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 2011 Actual	FY 2012 Approved Budget	FY 2012 Estimated Budget	FY 2013 Adopted Budget	Increase/Decrease FY 2012 App. To FY 2013	
					Amount	%
Costs:						
Personnel	115,969	104,498	115,338	103,964	-534	-0.51%
Operating	95,062	86,943	44,256	86,943	0	0.00%
Capital/Leases	1,320	2,142	2,364	2,142	0	0.00%
TOTAL	212,351	193,583	161,958	193,049	-534	-0.28%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	212,351	193,583	161,958	193,049	-534	-0.28%
TOTAL	212,351	193,583	161,958	193,049	-534	-0.28%
 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:

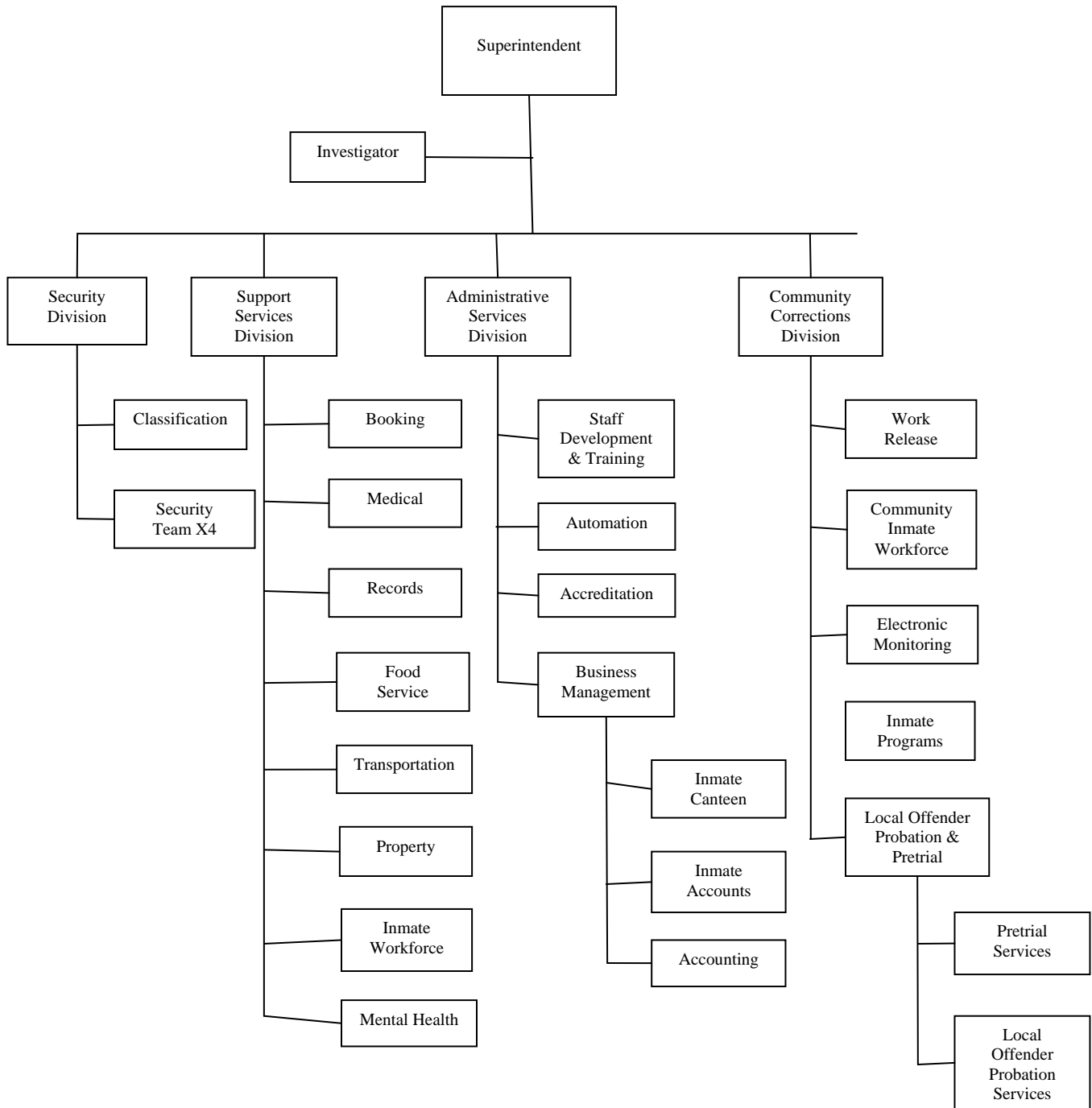
	FY 2011 Actual	FY 2012 Approved Budget	FY 2012 Estimated Budget	FY 2013 Adopted Budget	Increase/Decrease FY 2012 App. To FY 2013	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	76,677,922	74,396,459	74,995,576	76,187,386	1,790,927	2.41%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	76,677,922	74,396,459	74,995,576	76,187,386	1,790,927	2.41%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	76,677,922	74,396,459	74,995,576	76,187,386	1,790,927	2.41%
TOTAL	76,677,922	74,396,459	74,995,576	76,187,386	1,790,927	2.41%
 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 540 bed, medium security, direct supervision Adult Detention Center located in Winchester, Virginia. The Jail, organized in October 1989, in accordance with Article 5, Title 53.1-105 Code of Virginia, serves the counties of Clarke, Fauquier, and Frederick and the City of Winchester. The Jail is governed by a Regional Jail Authority composed of appointed members from each of the four participating localities.

The budget includes five significant initiatives which contribute to the budget increase. As required by the state, the Center's Live Scan Fingerprint System must be updated during FY 13. In addition, as directed by the federal government, all analog radio systems must be replaced by digital systems by the end of FY 13. The cost of those two conversions amount to \$28,000 and \$15,000 respectively. The Jail's intercom system, the principal means of communication within the Jail, is over eight years old and failing regularly. System replacement is estimated at \$125,000. The Main Jail key system consist of over 300 security keys. Strict accountability of keys is critical to safety and security. A \$27,000 automated key control is required to better control and account for keys. The last initiative is to acquire dental equipment to facilitate the contracting of in-house dental services, eliminating the need to transport inmates to dental offices. Financial constraints at the state level continue to limit the Virginia Department of Corrections ability to assume custody of state-responsible inmates in a timely manner. It is expected that the out-of-compliance rate will increase to an average of 35 each month through FY 13, up from 21 in FY 11.

This is the first Detention Center budget that fully integrates Local Offender Probation operations and services. Both the Local Offender Probation Program as well as the Jail's Pretrial Services function are funded by a grant provided by the Virginia Department of Criminal Justice Services. Although resourced under the same grant until July 1, 2011 the Local Offender Probation function remained a subordinate element of Division of Court Services. With closure of the Region's Inebriate Center, the Court Services Division was dissolved and the Local Offender Probation function was consolidated with Pretrial Services activities under the Regional Jail.

GOALS:

- Keep the Jail's Annex Building closed for a third complete year in an attempt to avoid the additional personnel and utility expenses needed to operate it.
- Replace the Jail's failing Intercom Communications System.
- Bring the Jail's Radio Communications Network into compliance with the Federal Communications Commission Narrowband mandatory standards.
- Automate the Jail's Key Control and Accountability System.

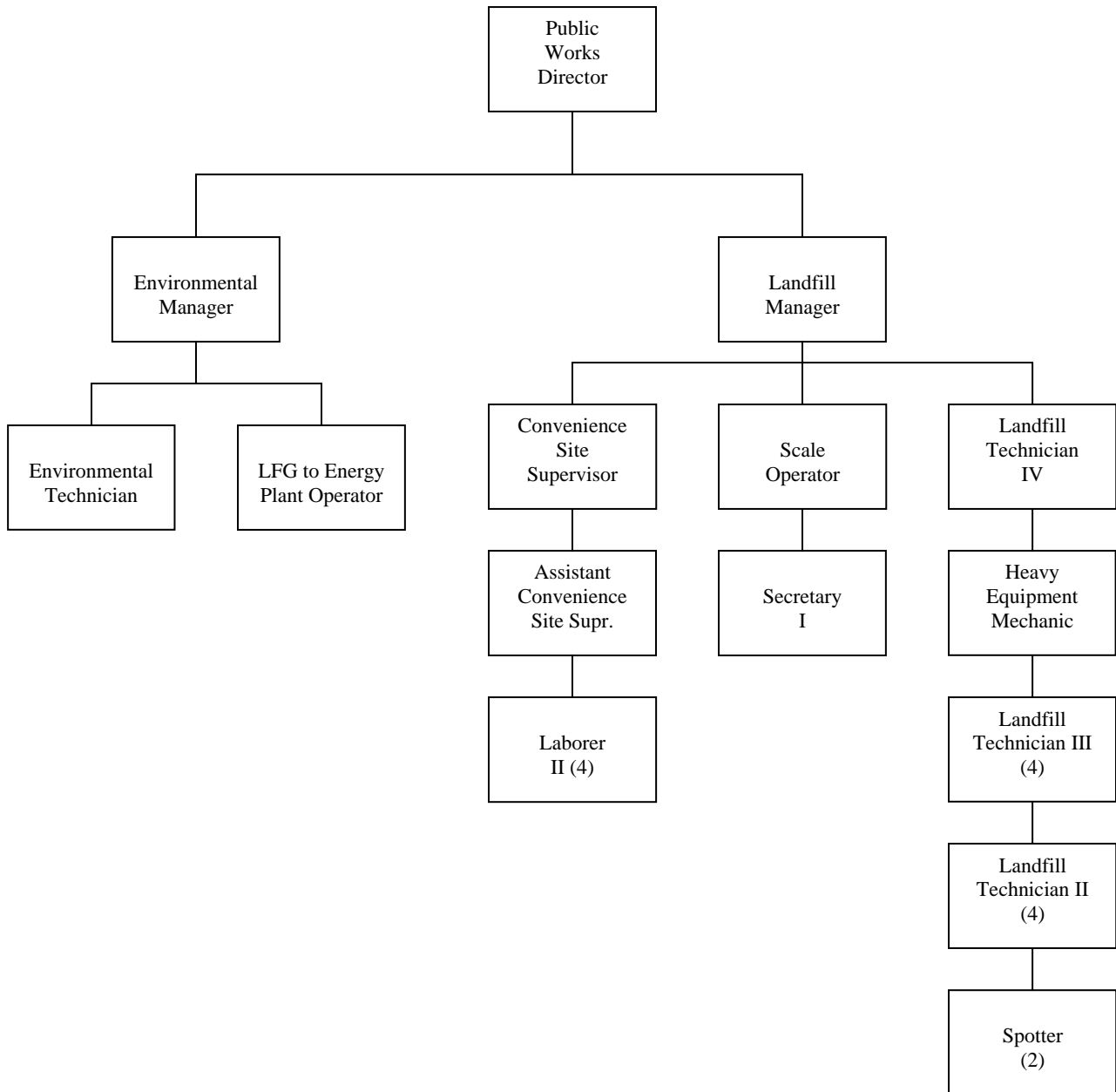
PERFORMANCE INDICATORS:

	FY 2011 Actual	FY 2012 Budget	FY 2013 Budget
# of acts of institutional violence	49	32	35
Average weekly cost to feed inmates	16,245	\$15,865	17,308
Inmate/inmate assaults	42	31	32
Inmate/officer assaults	7	1	3
% of Dept. of Corrections standards in total or partial compliance	100%	100%	100%

BUDGET SUMMARY:

	FY 2011 Actual	FY 2012 Approved Budget	FY 2012 Estimated Budget	FY 2013 Adopted Budget	Increase/Decrease FY 2012 App. To FY 2013	
					Amount	%
Costs:						
Personnel	11,674,605	11,958,334	11,574,518	12,383,087	424,753	3.55%
Operating	3,989,382	4,413,892	4,110,726	4,956,178	542,286	12.29%
Capital/Leases	93,604	52,846	46,294	40,920	-11,926	-22.57%
TOTAL	15,757,591	16,425,072	15,731,538	17,380,185	955,113	5.81%
Revenue:						
Fees	965,831	805,516	826,460	930,655	125,139	15.54%
State/Federal	6,226,313	6,223,892	5,866,764	6,460,653	236,761	3.80%
Local	9,783,901	9,395,664	9,395,664	9,988,877	593,213	6.31%
TOTAL	16,976,045	16,425,072	16,088,888	17,380,185	955,113	5.81%
Full-time Positions	189	188	188	192	4	2.13%

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 2011.

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.

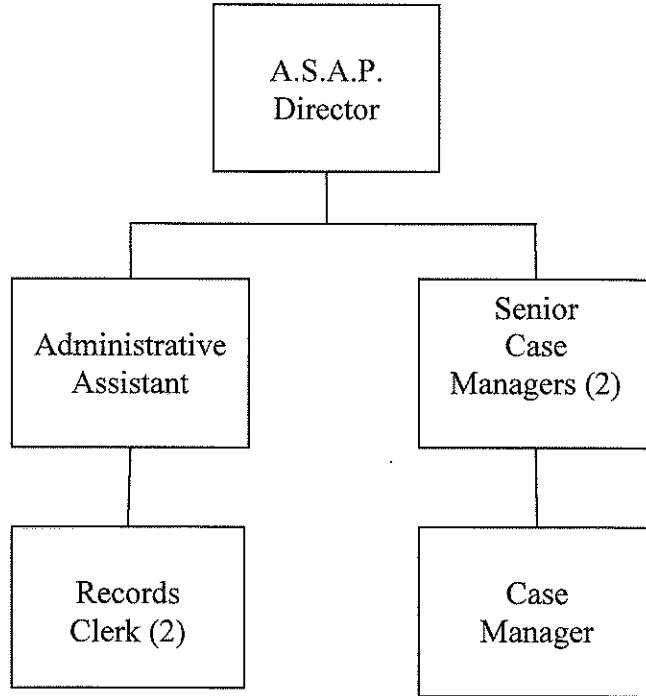
DEPARTMENTAL ACCOMPLISHMENTS:

- Weighed and disposed of 146,210 tons of waste.
- Produced approximately 12,000 cubic yards of mulch from collected brush and yard waste.
- Chipped 160,065 passenger tires and 12,454 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 242 tons of electronic products from the landfill.
- Recycled approximately 637 tons of scrap metal.
- Collected and destroyed approximately 300 million cubic feet of landfill gas.

BUDGET SUMMARY:

	FY 2011 Actual	FY 2012 Approved Budget	FY 2012 Estimated Budget	FY 2013 Adopted Budget	Increase/Decrease FY 2012 App. To FY 2013	
					Amount	%
Costs:						
Personnel	1,507,222	1,516,920	1,519,253	1,576,500	59,580	3.93%
Operating	2,273,767	3,133,110	2,353,280	3,289,180	156,070	4.98%
Capital/Leases	1,868,483	3,657,500	3,428,132	3,360,500	-297,000	-8.12%
TOTAL	5,649,472	8,307,530	7,300,665	8,226,180	-81,350	-0.98%
Revenue:						
Fees	5,571,098	6,308,600	5,604,384	5,389,448	-919,152	-2.59%
State/Federal	22	10,000	11,408	0	-10,000	-100.00%
Local/Reserves	1,229,729	1,988,930	1,988,930	2,836,732	847,802	42.63%
TOTAL	6,800,849	8,307,530	7,604,722	8,226,180	-81,350	-0.98%
 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 2011 Actual	FY 2012 Budget	FY 2013 Budget
DUI Referrals	1,083	1,200	1,000
Young Offender Referrals	72	60	70
First Offender Drug Program Referrals	309	300	250
Driver Improvement Clinic Referrals	216	200	150
Habitual Offender Evaluations	143	120	125

BUDGET SUMMARY:

	FY 2011 Actual	FY 2012 Approved Budget	FY 2012 Estimated Budget	FY 2013 Adopted Budget	Increase/Decrease FY 2012 App. To FY 2013	
					Amount	%
Costs:						
Personnel	332,775	299,232	290,102	459,768	160,536	53.65%
Operating	190,482	223,456	175,127	89,906	-133,550	-59.77%
Capital/Leases	16,184	27,470	24,948	22,400	-5,070	-18.46%
TOTAL	539,441	550,158	490,177	572,074	21,916	3.98%
Revenue:						
Fees	539,441	550,158	490,177	572,074	21,916	3.98%
State/Federal	0	0	0	0	0	0.00%
Local	0	0	0	0	0	0.00%
TOTAL	539,441	550,158	490,177	572,074	21,916	3.98%
Full-time Positions	6	5	5	7	2	40.00%

DIVISION OF COURT SERVICES - ADMINISTRATION

2110

DESCRIPTION:

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

GOALS:

BUDGET SUMMARY:

	FY 2011 Actual	FY 2012 Approved Budget	FY 2012 Estimated Budget	FY 2013 Adopted Budget	Increase/Decrease FY 2012 App. To FY 2013	
					Amount	%
Costs:						
Personnel	141,677	144,552	139,071	0	-144,552	-100.00%
Operating	0	0	0	0	0	0.00%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	141,677	144,552	139,071	0	-144,552	-100.00%
Revenue:						
Fees	141,677	144,552	139,071	0	-144,552	-100.00%
State/Federal	0	0	0	0	0	0.00%
Local	0	0	0	0	0	0.00%
TOTAL	141,677	144,552	139,071	0	-144,552	-100.00%
Full-time Positions	2	2	2	0	-2	-100.00%

INEBRIATE CENTER (DETOX)

2111

DESCRIPTION:

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

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

GOALS:

PERFORMANCE INDICATORS:

	FY 2011 Actual	FY 2012 Budget	FY 2013 Budget
Law Enforcement Admissions	0	0	0
Walk-In Admissions	0	0	0
Total Admissions to NRADC for Drunk in Public	0	0	0

BUDGET SUMMARY:

	FY 2011 Actual	FY 2012 Approved Budget	FY 2012 Estimated Budget	FY 2013 Adopted Budget	Increase/Decrease FY 2012 App. To FY 2013	
					Amount	%
Costs:						
Personnel	73,889	68,499	10,914	5,635	-62,864	-91.77%
Operating	28,868	175	8,064	11,100	10,925	6242.86%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	102,757	68,674	18,978	16,735	-51,939	-75.63%
Revenue:						
Fees	102,757	62,938	18,978	0	-62,938	-100.00%
State/Federal	0	0	0	0	0	0.00%
Local	0	5,736	0	16,735	10,999	191.75%
TOTAL	102,757	68,674	18,978	16,735	-134,764	-75.63%
Full-time Positions	0	1	0	0	-1	-100.00%

OLD DOMINION COMMUNITY CORRECTIONS PROGRAM

2112

DESCRIPTION:

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

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

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

GOALS:

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

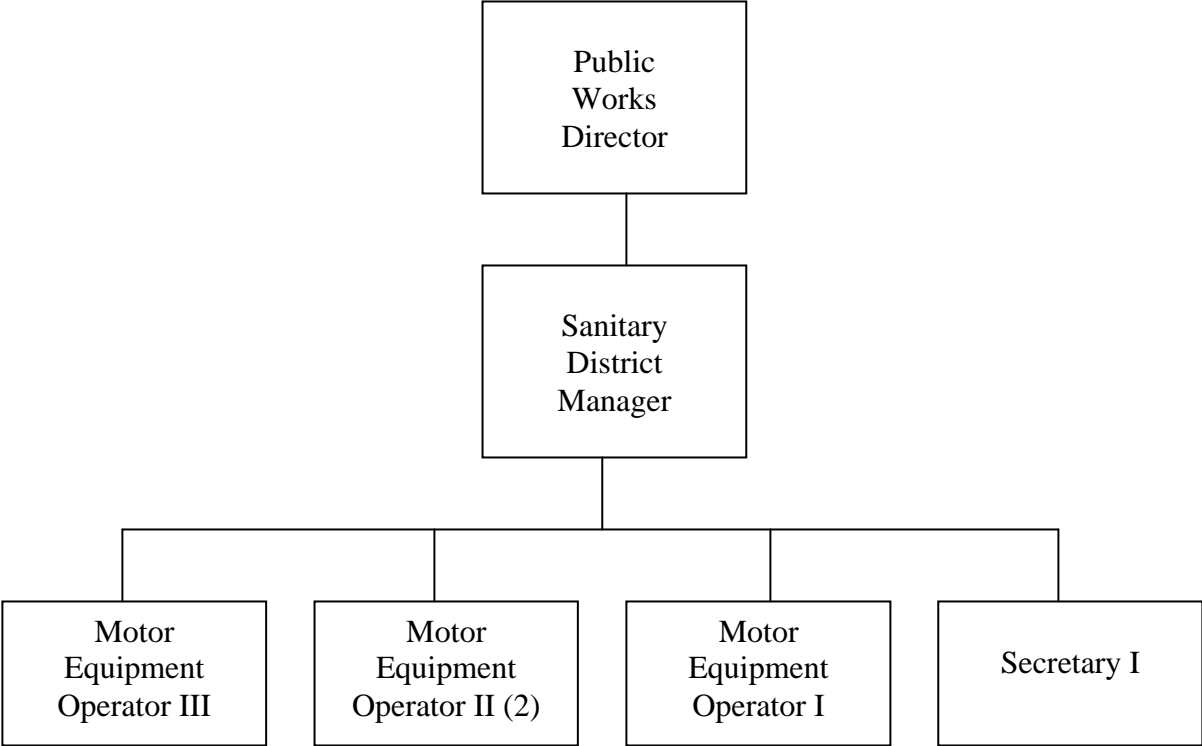
PERFORMANCE INDICATORS:

	FY 2011 Actual	FY 2012 Budget	FY 2013 Budget
Cases Referred	638	690	590
Cases Closed – Successful	331	470	472
Community Service Hours Performed	14,530	15,500	12,550
Court Costs Paid	\$19,222	\$9,500	\$32,000
Restitution Paid	\$6,552	\$5,100	\$6,000
Client Supervision Days	132,260	105,000	142,000

BUDGET SUMMARY:

	FY 2011 Actual	FY 2012 Approved Budget	FY 2012 Estimated Budget	FY 2013 Adopted Budget	Increase/Decrease FY 2012 App. To FY 2013 Amount	%
Costs:						
Personnel	249,395	240,336	234,326	0	-240,336	-100.00%
Operating	56,130	86,064	50,629	0	-86,064	-100.00%
Capital/Leases	9,799	17,800	50,669	0	-17,800	-100.00%
TOTAL	315,324	344,200	335,624	0	-344,200	-100.00%
Revenue:						
Fees	74,180	69,492	64,164	0	-69,492	-100.00%
State/Federal	214,486	234,060	234,060	0	-234,060	-100.00%
Local	26,658	40,648	37,400	0	-40,648	-100.00%
TOTAL	315,324	344,200	335,624	0	-344,200	-100.00%
Full-time Positions	5	4	4	0	-4	-100.00%

Shawneeland Sanitary District



SHAWNEELAND SANITARY DISTRICT

8108

DESCRIPTION:

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

GOALS:

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

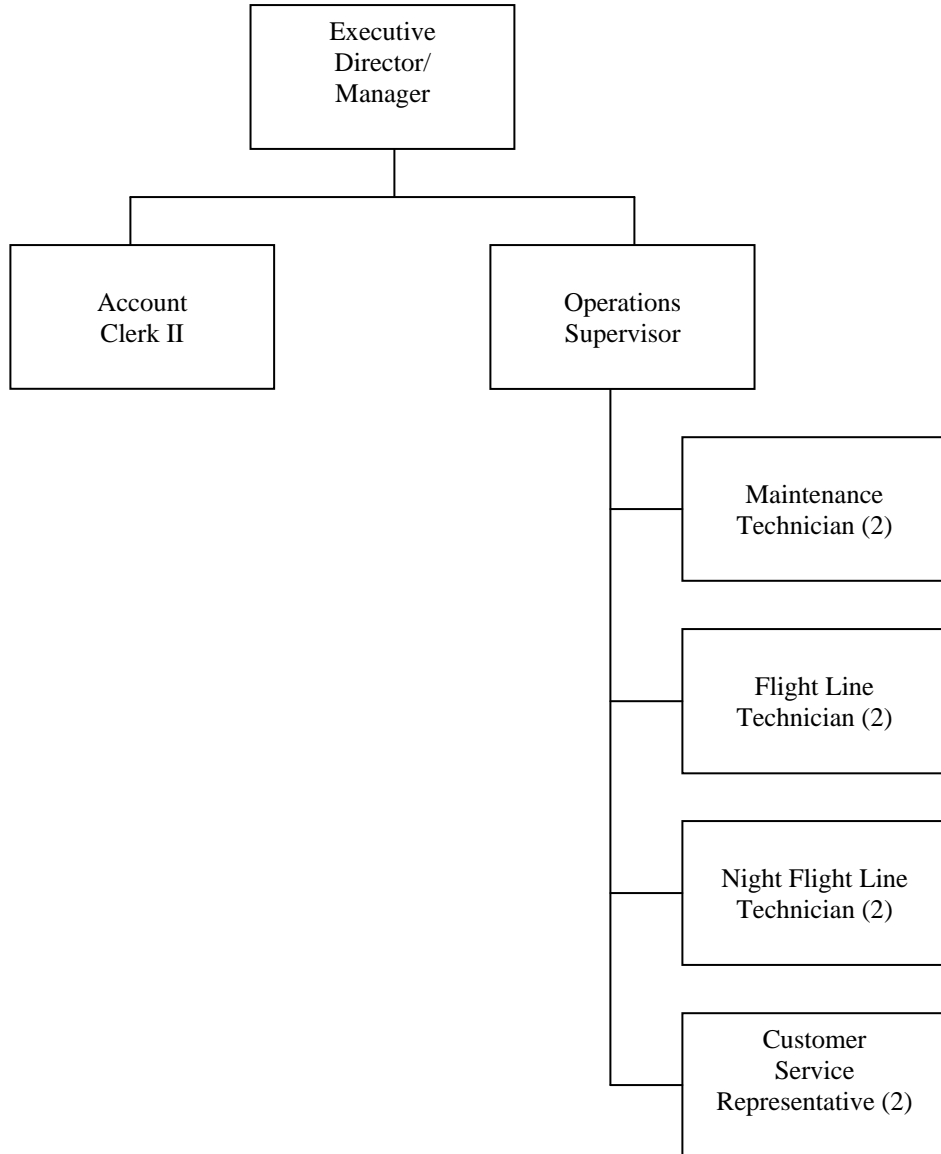
DEPARTMENTAL ACCOMPLISHMENTS:

- During FY 11-12, staff has cut back trees, brush and intersections on 21 miles of roadway. The staff has upgraded 26 miles of ditches and shoulders on the roadways. Also, 1,500 ft. culvert has been upgraded in various locations.
- 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.
- Staff monitors the level of the lake throughout the year and the area is mowed and seeded.
- Street signs and school bus shelters continue to be the biggest targets for the neighborhood vandals. The staff continues to fabricate and replace street signs.

BUDGET SUMMARY:

	FY 2011 Actual	FY 2012 Approved Budget	FY 2012 Estimated Budget	FY 2013 Adopted Budget	Increase/Decrease FY 2012 App. To FY 2013	
					Amount	%
Costs:						
Personnel	314,383	330,913	306,959	331,888	975	0.29%
Operating	285,681	446,787	243,880	434,814	-11,973	-2.68%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	600,064	777,700	550,839	766,702	-10,998	-1.41%
Revenue:						
Fees	600,064	777,700	550,839	766,702	-10,998	-1.41%
State/Federal	0	0	0	0	0	0.00%
Local	0	0	0	0	0	0.00%
TOTAL	600,064	777,700	550,839	766,702	-10,998	-1.41%
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 400 plus 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 2011 Actual	FY 2012 Approved Budget	FY 2012 Estimated Budget	FY 2013 Adopted Budget	Increase/Decrease FY 2012 App. To FY 2013	
					Amount	%
Costs:						
Personnel	581,781	607,447	526,822	607,447	0	0.00%
Operating	1,372,740	2,295,150	1,236,893	2,351,981	56,831	2.48%
Capital/Leases	183,772	257,131	180,696	200,300	-56,831	-22.10%
TOTAL	2,138,293	3,159,728	1,944,411	3,159,728	0	0.00%
Revenue:						
Fees	2,121,419	3,117,714	1,927,537	3,117,714	0	0.00%
State/Federal	0	25,140	0	25,140	0	0.00%
Local	16,874	16,874	16,874	16,874	0	0.00%
TOTAL	2,138,293	3,159,728	1,944,411	3,159,728	0	0.00%
Full-time Positions	11	11	11	11	0	0.00%

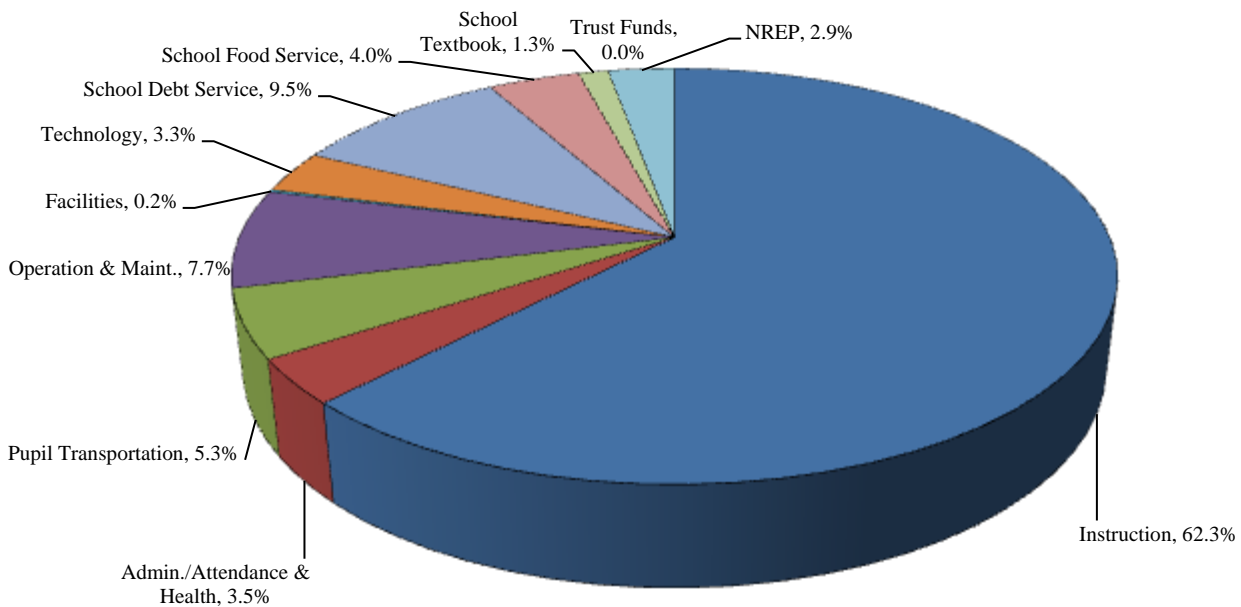
School Funds



Millbrook High School
Winchester, Virginia
Opened in 2003

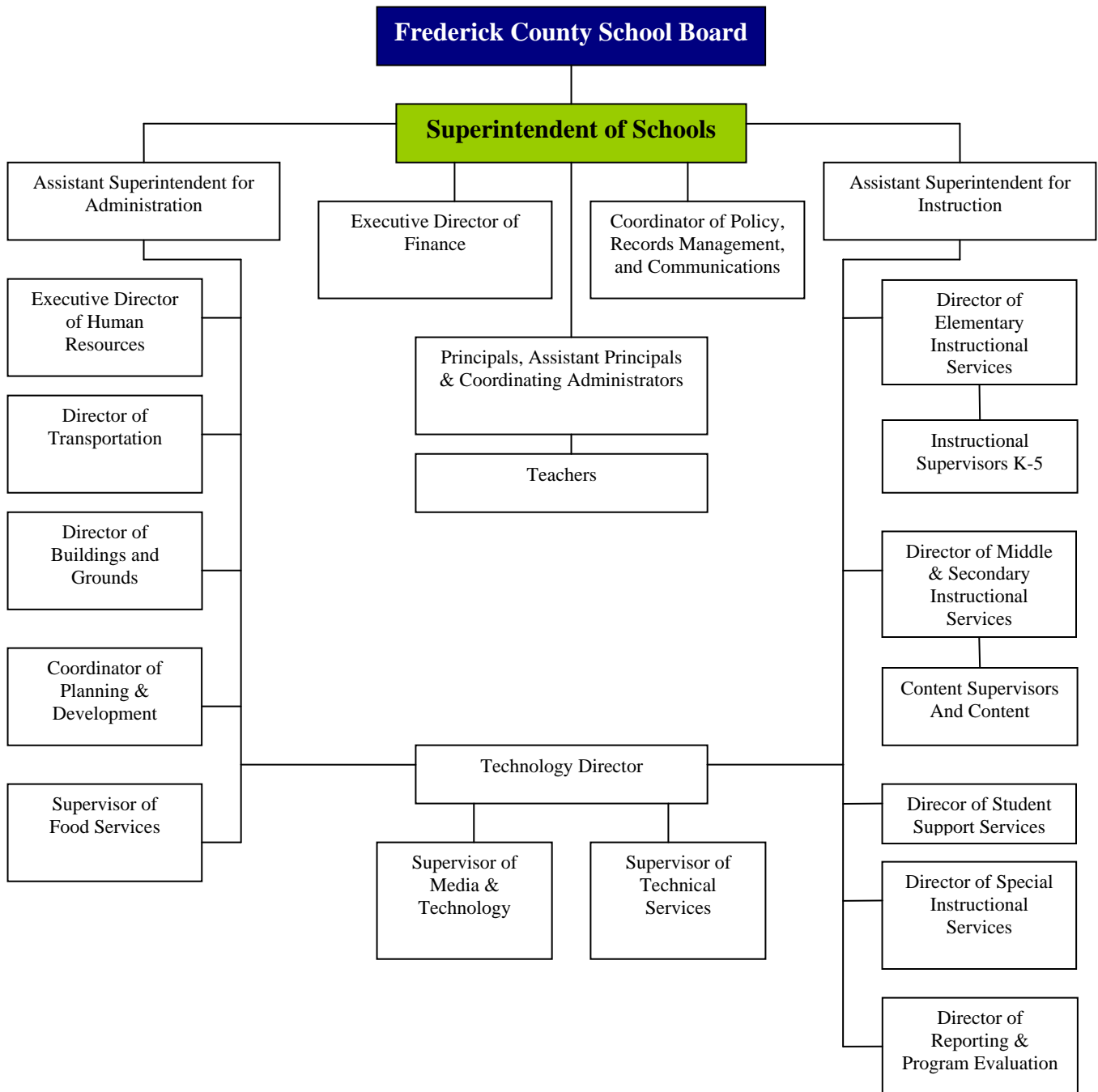
Schools

	2011 Actual	2012 Budget	2013 Adopted Budget	Increase (Decrease) FY 2012 to FY 2013	
				Amount	%
Instruction	\$96,191,715	\$96,222,872	\$96,222,872	\$2,432,755	2.59%
Admin./Attendance & Health	5,244,038	5,354,627	5,354,627	204,464	3.97%
Pupil Transportation	7,828,017	8,119,251	8,119,251	426,077	5.54%
Operation & Maintenance	11,952,929	11,936,761	11,936,761	91,289	0.77%
Facilities	320,106	341,348	341,348	12,275	3.73%
Technology	5,666,486	5,062,733	5,062,733	427,279	9.22%
School Debt Service	15,305,262	14,696,201	14,696,201	-110,420	-0.75%
Transfers	0	201,364	201,364	-60,380	-23.07%
School Food Service	4,513,780	6,224,441	6,224,441	268,744	4.51%
School Textbook	420,649	2,007,644	2,007,644	-945,097	-32.01%
Trust Funds	8,142	16,100	16,100	0	0.00%
School Capital Fund	316,869	1,085,123	1,085,123	-608,472	-35.93%
NREP Operating Fund	4,123,969	4,507,013	4,507,013	17,873	0.40%
NREP Textbook Fund	7,959	50,000	50,000	5,000	11.11%
SCHOOL FUNDS	\$151,899,921	\$155,825,478	\$155,825,478	\$2,161,387	1.41%



Frederick County Public Schools

2012-2013 Organizational Chart



SCHOOL INSTRUCTION

DESCRIPTION:

The department of instruction is the primary and most significant component of the school budget. In addition to the division superintendent, the program of instruction is directed by the assistant superintendent for instruction and supervisory staff, principals and assistant principals of the respective schools and teachers in the areas of elementary, middle school, high school and adult instruction. The department of instruction includes regular education, special education for students with disabilities, gifted and talented education and career and technical education. The largest number of personnel is employed and directed through the instructional department. 13,156 students are expected to be enrolled in the Frederick County Public Schools for FY 2013.

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

FY 2013 increased expenditures primarily include payments to Virginia Retirement System (VRS) for increased retirement rates after two years of discounted rates to save jobs. The FY 2013 estimated budget is a decrease of 22.6 full-time equivalent positions. These positions are classroom and student support related – teachers, instructional aides, guidance counselors, and an administrator. Downsizing positions was necessary to balance expenditures with available revenues combined with increased payments for retirement. Materials and supplies were cut due to a division-wide \$100,000 reduction to instructional supplies.

GOALS:

- The major purpose of the public school system is to provide high quality, cost effective education for the children, youth and adults of the county.

CURRENT ACCOMPLISHMENTS:

- Conducted division level academic reviews at four elementary schools and one middle school to identify and develop plans to improve instruction in these schools to meet state and federal accountability and achievement requirements.
- Completed design and pilot of new teacher evaluation and accountability system for compliance with state and federal requirements.
- Planned for adoption of language arts and mathematics textbooks K-12, adopted mathematics curriculum K-12.
- Expanded Career Coach Counseling program to include all three high schools.
- Expanded Dual Enrollment Site Cert. to all three high schools – ability to earn Associate’s Degree with high school diploma.
- Piloted use of customizable open-source science textbooks grades 6-8.

BUDGET SUMMARY:

	FY 2011 Actual	FY 2012 Approved Budget	FY 2012 Estimated Budget	FY 2013 Adopted Budget	Increase/Decrease FY 2012 App. To FY 2013	
					Amount	%
Costs:						
Personnel	84,910,426	87,746,362	87,888,592	91,273,421	3,527,059	4.02%
Operating	6,764,613	8,208,262	8,875,936	8,814,229	605,967	7.38%
Capital/Leases	382,796	268,249	405,487	182,804	-85,445	-31.85%
TOTAL	92,057,835	96,222,872	97,170,015	100,270,454	4,047,582	4.21%
Revenue:						
Fees	431,036	622,570	605,667	647,564	24,994	4.01%
State/Federal	52,577,386	57,067,242	58,096,071	58,763,832	1,696,590	2.97%
Local	39,410,276	38,533,060	38,468,277	40,859,057	2,325,997	6.04%
TOTAL	92,418,698	96,222,872	97,170,015	100,270,454	4,047,582	4.21%
Full-time Positions	1,438.9	1,439.1	1442.0	1,416.5	-22.6	-1.57%

ADMIN./ATTENDANCE AND HEALTH SERVICES

DESCRIPTION:

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

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

FY 2013 increased expenditures primarily include payments to Virginia Retirement System (VRS) for increased retirement rates after two years of discounted rates to save jobs.

GOALS:

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

CURRENT ACCOMPLISHMENTS:

- Developed an automated, on-line process for staff enrolling in group health insurance coverage.
- Implemented the Automated Clearing House (ACH) payment process to vendors for accounts payable.

BUDGET SUMMARY:

	FY 2011 Actual	FY 2012 Approved Budget	FY 2012 Estimated Budget	FY 2013 Adopted Budget	Increase/Decrease FY 2012 App. To FY 2013	
					Amount	%
Costs:						
Personnel	4,773,024	4,940,695	4,965,403	5,254,452	313,757	6.35%
Operating	272,789	395,432	400,392	388,428	-7,004	-1.77%
Capital/Leases	2,673	18,500	22,707	18,500	0	0.00%
TOTAL	5,048,486	5,354,627	5,388,502	5,661,380	306,753	5.73%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	1,984,253	2,169,440	2,161,553	2,376,459	207,019	9.54%
Local	3,084,023	3,185,186	3,226,950	3,284,922	99,736	3.13%
TOTAL	5,068,276	5,354,627	5,388,502	5,661,380	306,753	5.73%
Full-time Positions	66.4	66.4	66.4	66.4	0	0.00%

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 2013 budget includes the reclassification of bus maintenance services costs from personnel to operating – contracted services. Ten vehicle maintenance positions are reclassified from the School Operating Fund to the Consolidated Services Fund where financial transactions will be recorded for the operation of vehicle maintenance services at the new transportation center. Billings for vehicle maintenance labor will be posted to the School Operating Fund as a contracted service when services are rendered. The FY 2013 budget eliminates one-time funding provided in FY 2012 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.

BUDGET SUMMARY:

	FY 2011 Actual	FY 2012 Approved Budget	FY 2012 Estimated Budget	FY 2013 Adopted Budget	Increase/Decrease FY 2012 App. To FY 2013	
					Amount	%
Costs:						
Personnel	5,749,924	6,007,310	6,037,964	5,566,446	-440,864	-7.34%
Operating	1,265,367	1,691,940	1,586,886	2,404,161	712,221	42.09%
Capital/Leases	657,086	420,000	455,000	0	-420,000	-100.00%
TOTAL	7,672,377	8,119,250	8,079,850	7,970,607	-148,643	-1.83%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	3,015,546	3,289,534	3,241,165	3,345,795	56,261	1.71%
Local	4,686,907	4,829,716	4,838,686	4,624,812	-204,904	-4.24%
TOTAL	7,702,453	8,119,250	8,079,850	7,970,607	-148,643	-1.83%
Full-time Positions	216	214	214	204	-10	-4.67%

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 2013 budget includes the reclassification of vehicle maintenance costs from personnel to operating – contracted services on vehicles not used to transport students. Two vehicle maintenance positions are reclassified from the School Operating Fund to the Consolidated Services Fund where financial transactions will be recorded for the operation of vehicle maintenance services at the new transportation center. Billings for vehicle maintenance labor will be posted to the School Operating Fund as a contracted service when services are rendered. The FY 2013 budget eliminates 2.4 custodians, a maintenance technician and a grounds specialist. Downsizing positions was necessary to balance expenditures with available revenues combined with increased payments for retirement.

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 2011 Actual	FY 2012 Approved Budget	FY 2012 Estimated Budget	FY 2013 Adopted Budget	Increase/Decrease FY 2012 App. To FY 2013	
					Amount	%
Costs:						
Personnel	5,969,973	6,127,603	6,067,824	6,028,613	-98,990	-1.62%
Operating	5,264,924	5,663,458	5,710,087	5,878,614	215,156	3.80%
Capital/Leases	558,690	145,700	198,383	142,200	-3,500	-2.40%
TOTAL	11,793,587	11,936,761	11,976,294	12,049,427	112,666	0.94%
Revenue:						
Fees	631,778	426,816	539,316	624,756	197,940	46.38%
State/Federal	4,635,342	4,836,208	4,804,190	5,057,948	221,740	4.58%
Local	6,572,696	6,673,737	6,632,787	6,366,723	-337,014	-5.05%
TOTAL	11,839,816	11,936,761	11,976,294	12,049,427	82,666	0.69%
Full-time Positions	125.4	125.4	124.4	119.0	-6.4	-5.10%

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.

Decreased expenditures reflect the elimination of an administrator position.

GOALS:

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

BUDGET SUMMARY:

	FY 2011 Actual	FY 2012 Approved Budget	FY 2012 Estimated Budget	FY 2013 Adopted Budget	Increase/Decrease FY 2012 App. To FY 2013	
					Amount	%
Costs:						
Personnel	238,911	246,348	247,101	154,322	-92,026	-37.36%
Operating	86,114	95,000	99,896	95,000	0	0.00%
Capital/Leases	0	0	8,435	0	0	0.00%
TOTAL	325,025	341,348	355,432	249,322	-92,026	-26.96%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	127,747	138,298	142,579	104,657	-33,641	-24.33%
Local	198,552	203,050	212,854	144,665	-58,385	-28.75%
TOTAL	326,299	341,348	355,432	249,322	-92,026	-26.96%
Full-time Positions	2.5	2.5	2.5	1.5	-1	-40.00%

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.

FY 2013 increased expenditures primarily include payments to Virginia Retirement System (VRS) for increased retirement rates after two years of discounted rates to save jobs. The budget also includes the addition of a part-time programmer. This part-time position does not increase expenditures – it transfers an existing expense from contracted services to personnel. Further, the FY 13 budget includes a reduction in funds for replacement technology 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 2011 Actual	FY 2012 Approved Budget	FY 2012 Estimated Budget	FY 2013 Adopted Budget	Increase/Decrease FY 2012 App. To FY 2013	
					Amount	%
Costs:						
Personnel	3,346,053	3,464,878	3,509,792	3,713,935	249,057	7.19%
Operating	877,017	718,505	848,915	556,513	-161,992	-22.55%
Capital/Leases	916,531	879,350	978,975	1,013,660	134,310	15.27%
TOTAL	5,139,601	5,062,733	5,337,682	5,284,108	221,375	4.37%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	2,020,065	2,051,179	2,141,167	2,218,092	166,913	8.14%
Local	3,139,683	3,011,554	3,196,515	3,066,016	54,462	1.81%
TOTAL	5,159,748	5,062,733	5,337,682	5,284,108	221,375	4.37%
Full-time Positions	43.2	43.2	43.6	43.6	0.4	0.93%

SCHOOL DEBT SERVICE

DESCRIPTION:

Whenever extensive building programs are developed by the school board and loans through bonds and the Virginia Literary Fund are procured, it is necessary to set up a schedule of repayment over a twenty year period. The funds in this category include principal and interest for Virginia Supplemental Retirement System Bonds, Virginia Public School Authority Bonds, Virginia Literary Fund payments and principal and interest for interim financing as required.

An additional cost included in this budget are fees for handling bonds and fees charged for investing VPSA bond proceeds.

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

GOALS:

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

BUDGET SUMMARY:

	FY 2011 Actual	FY 2012 Approved Budget	FY 2012 Estimated Budget	FY 2013 Adopted Budget	Increase/Decrease FY 2012 App. To FY 2013	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	14,796,271	14,696,201	14,833,382	14,923,651	227,450	1.55%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	14,796,271	14,696,201	14,833,382	14,923,651	227,450	1.55%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	137,181	297,500	297,500	100.00%
Local	14,626,151	14,696,201	14,696,201	14,626,151	-70,050	-0.48%
TOTAL	14,626,151	14,696,201	14,833,382	14,923,651	227,450	1.55%
 Full-time Positions	 0	 0	 0	 0	 0	 0.00%

TRANSFERS - SCHOOLS

DESCRIPTION:

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

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

GOALS:

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

BUDGET SUMMARY:

	FY 2011 Actual	FY 2012 Approved Budget	FY 2012 Estimated Budget	FY 2013 Adopted Budget	Increase/Decrease FY 2012 App. To FY 2013	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	261,744	201,364	201,364	421,700	220,336	109.42%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	261,744	201,364	201,364	421,700	220,336	109.42%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	261,744	201,364	201,364	421,700	220,336	109.42%
TOTAL	261,744	201,364	201,364	421,700	220,336	109.42%
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 2013, there is a \$0.10 increase to all full lunch meal prices. Due to productivity efficiency gains, total labor hours were reduced. Increased personnel costs are due to increased payments to Virginia Retirement System.

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 2011 Actual	FY 2012 Approved Budget	FY 2012 Estimated Budget	FY 2013 Adopted Budget	Increase/Decrease FY 2012 App. To FY 2013	
					Amount	%
Costs:						
Personnel	2,270,177	2,476,567	2,476,567	2,569,305	92,738	3.74%
Operating	2,215,564	2,379,568	2,379,568	2,471,450	91,882	3.86%
Capital/Leases	25,604	1,368,306	1,368,306	1,734,096	365,790	26.73%
TOTAL	4,511,345	6,224,441	6,224,441	6,774,851	550,410	8.84%
Revenue:						
Fees	2,638,797	2,721,028	2,721,028	2,795,230	74,202	2.73%
State/Federal	2,129,123	2,180,107	2,180,107	2,321,514	141,407	6.49%
Local	0	1,323,306	1,323,306	1,658,107	334,801	25.30%
TOTAL	4,767,920	6,224,441	6,224,441	6,774,851	550,410	8.84%
Full-time Positions	97.4	97.4	96.8	96.8	-0.6	-0.62%

SCHOOL TEXTBOOK

DESCRIPTION:

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

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

Textbooks scheduled for adoption for FY 2013 include reading and language arts for grades Kindergarten through 5 and math for grades 6 through 12.

GOALS:

- To provide textbooks to all students.

BUDGET SUMMARY:

	FY 2011 Actual	FY 2012 Approved Budget	FY 2012 Estimated Budget	FY 2013 Adopted Budget	Increase/Decrease FY 2012 App. To FY 2013	
					Amount	%
Costs:						
Personnel	24,760	24,969	24,969	26,929	1,960	7.85%
Operating	1,222,910	1,982,675	1,982,675	2,268,348	285,673	14.41%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	1,247,670	2,007,644	2,007,644	2,295,277	287,633	14.33%
Revenue:						
Fees	10,434	26,500	26,500	26,500	0	0.00%
State/Federal	421,251	326,321	326,321	749,365	423,044	129.64%
Local	261,787	1,654,823	1,654,823	1,519,412	-135,411	-8.18%
TOTAL	693,472	2,007,644	2,007,644	2,295,277	287,633	14.33%
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 2011 Actual	FY 2012 Approved Budget	FY 2012 Estimated Budget	FY 2013 Adopted Budget	Increase/Decrease	
					FY 2012 App. To FY 2013 Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	8,664	16,100	16,100	16,100	0	0.00%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	8,664	16,100	16,100	16,100	0	0.00%
Revenue:						
Fees	42,375	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	42,375	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.

FY 2013 increased expenditures primarily include payments to Virginia Retirement System (VRS) for increased retirement rates after two years of discounted rates 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 2011 Actual	FY 2012 Approved Budget	FY 2012 Estimated Budget	FY 2013 Adopted Budget	Increase/Decrease	
					FY 2012 App. To FY 2013 Amount	%
Costs:						
Personnel	3,078,429	3,339,286	3,168,090	3,491,910	152,624	4.57%
Operating	759,895	845,941	1,007,857	849,445	3,504	0.41%
Capital/Leases	37,505	321,786	331,066	274,115	-47,671	-14.81%
TOTAL	3,875,829	4,507,013	4,507,013	4,615,470	108,457	2.41%
Revenue:						
Fees	3,660,933	4,181,013	4,203,298	4,369,426	188,413	4.51%
State/Federal	26,000	26,000	26,000	26,000	0	0.00%
Local	0	300,000	277,715	220,044	-79,956	-26.65%
TOTAL	3,686,933	4,507,013	4,507,013	4,615,470	108,457	2.41%
Full-time Positions	65.3	65.4	65.4	65.4	0.0	0.00%

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 2011 Actual	FY 2012 Approved Budget	FY 2012 Estimated Budget	FY 2013 Adopted Budget	Increase/Decrease FY 2012 App. To FY 2013	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	19,163	50,000	50,000	50,000	0	0.00%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	19,163	50,000	50,000	50,000	0	0.00%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	10,181	50,000	50,000	50,000	0	0.00%
TOTAL	10,181	50,000	50,000	50,000	0	0.00%
 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
2012-2013**

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 25, 2012.

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**

	2012-13	2013-14	2014-15	2015-16	2016-17	2017+	County Contrib.	Total Cost
Public Schools								
JWMS Parking Lot Safety Enhance.	600,000						600,000	600,000
Full Day Kindergarten Classroom Addition	5,500,000						5,500,000	5,500,000
Fourth High School	61,000,000						61,000,000	61,000,000
Replacement Frederick County Middle	34,000,000						34,000,000	34,000,000
R. E. Aylor Middle Addition & Renovation	22,000,000						22,000,000	22,000,000
James Wood High Renovation						TBD	TBD	TBD
Sherando High Parking & Ball Field Renov						TBD	TBD	TBD
Apple Pie Elem. Phase 2 Renovation						5,000,000	5,000,000	5,000,000
FCPS Admin. Office Exp./Renov.						TBD	TBD	TBD
Bass Hoover Elem. Phase 2 Renov.						5,800,000	5,800,000	5,800,000
Elementary School #12						19,300,000	19,300,000	19,300,000
Fifth Middle School						35,000,000	35,000,000	35,000,000
Elementary School #13						19,300,000	19,300,000	19,300,000
Total Public Schools	123,100,000						207,500,000	207,500,000
Parks and Recreation								
Baseball Field Lighting Upgrade	1,090,498						1,090,498	1,090,498
Fleet Trip Vehicles	335,000						335,000	335,000
Indoor Aquatic Facility	15,163,000						15,163,000	15,163,000
Water Slide/Spray Gound	1,251,208						1,251,208	1,251,208
Access Road w/Parking/Trails						1,540,626	1,540,626	1,540,626
Park Land Western Frederick County						3,367,728	3,367,728	3,367,728
Park Land Eastern Frederick County						4,490,510	4,490,510	4,490,510
Softball Complex						671,062	671,062	671,062
Soccer/Multi Use Fields						1,121,998	1,121,998	1,121,998
Maintenance Compound – Sherando						374,310	374,310	374,310
Open Play Areas – Clearbrook						478,565	478,565	478,565
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
Abrams Creek Greenway Trail						1,252,558	1,252,558	1,252,558
Total Parks and Recreation	17,839,706						53,194,546	53,194,546
Regional Library								
Bowman Parking Lot/Sidewalk Phase 2	42,880						42,880	42,880
Gainesboro Branch						2,279,575	2,279,575	2,279,575
Senseny/Greenwood Branch						N/A	N/A	N/A
Route 522 Branch						N/A	N/A	N/A
Total Regional Library	42,880					2,279,575	2,322,455	2,322,455
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
East Tevis Street Extension						2,600,000	2,600,000	2,600,000
Warrior Drive Extension (E)						23,200,000	23,200,000	23,200,000
Channing Drive Extension (E)						20,600,000	20,600,000	20,600,000
Widening of Route 11 North (E)						47,800,000	47,800,000	47,800,000
Brucetown/Hopewell Realignment (E)						3,000,000	3,000,000	3,000,000
Senseny Road Widening (E)						22,800,000	22,800,000	22,800,000
Inverlee Way (E)						10,200,000	10,200,000	10,200,000
Fox Drive (E)						250,000	250,000	250,000
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
Eastern Road Plan Improvements						TBD	TBD	TBD
Total Transportation	300,150,000						524,450,000	524,450,000
Winchester Airport								
Land Parcel 64B-A 33A	295,000							295,000
Construct T/W (1) Reloc	3,684,210							3,684,210
Design T/W (2) Reloc	200,000							200,000
Maintenance Facility Site	360,000							360,000
Land Parcel 64-A-71, 70, 69		825,000						825,000
Construction Maintenance Facility		250,000						250,000
Construct T/W (2) Reloc		4,500,000						4,500,000
Design T/W (3) Reloc		150,000						150,000
Land Parcels 64-A-67, 66		535,000						535,000

	2012-13	2013-14	2014-15	2015-16	2016-17	2017+	County Contrib.	Total Cost
Construct T/W (3) Reloc			1,100,000					1,100,000
Design T/W (4) Reloc			150,000					150,000
New General Aviation Terminal			2,500,000					2,500,000
Expand Terminal Parking Lot			650,000					650,000
Land Parcels 64-A-64, 63, 60				825,000				825,000
Construct T/W (4) Reloc				1,100,000				1,100,000
Land Parcels 64-A-59, 52					550,000			550,000
Land Parcels 64-A-50, 49, 47						850,000		850,000
Total Winchester Airport	4,539,210							18,524,210
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
Station #13 (Clear Brook) Relocation						4,376,000	4,376,000	4,376,000
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						52,587,696	52,587,696
Total	446,977,796							860,447,107

A brief description of the items included on the above chart for FY 2012-2013 are presented as follows:

James Wood Middle School Parking Lot Safety Enhancements: This project is being undertaken in conjunction with the City of Winchester to address several traffic safety concerns identified in the vicinity of James Wood Middle School over the years. The City will begin construction of water line and sewer line replacement along with transportation improvements in the Amherst Street right-of-way in March 2012. FCPS is responsible for half of the safety improvements in the right-of-way benefiting us and 100% of onsite improvements. Rearrangement of the site and the flow of traffic on the site are necessary to properly address safety needs.

Full Day Kindergarten Classroom Additions: This project will prepare school facilities for full-day kindergarten. Most of the elementary schools were constructed for half-day kindergarten. Only the recent Greenwood Elementary School was constructed with the same number of kindergarten classrooms as each of the other grades. In order to have sufficient program capacity division wide until the 12th elementary school is built, it is projected that 19 additional kindergarten classrooms are needed at four schools. All additional classrooms would be constructed to accommodate kindergarten (1,000 square feet with a bathroom), but would also be available for use by other grades as needs dictate. Five classrooms are planned for Bass-Hoover, five at Evendale, six at Redbud Run and three at Stonewall. Frederick County Public Schools is now the only school district in Virginia that has not begun moving towards full-day kindergarten. Research studies confirm that attendance in full-day kindergarten results in a broad range of academic and social benefits for students, including a positive relationship between participation in full-day kindergarten and later school performance, more and better targeted instructional time, limited transitions before and after the school day, and improved classroom administration. The schools chosen for classroom additions are located strategically, in areas that are experiencing growth and juxtaposed with each other to support the attendance zone rezoning that is necessary in order to minimize this capital project.

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

high schools by the fall of 2016 will be 4,252. Based on this projection, it is necessary to construct the fourth high school in Frederick County to open in that time frame.

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

Robert E. Aylor Middle School Renovation: Robert E. Aylor Middle School opened in 1969 and has served as a middle school since that time. The school contains 113,643 square feet and has a program capacity of 850 students. Currently, the building serves grades 6-8. The building is in good condition; however, several major areas need to be addressed in a renovation. Major areas of this renovation project include the following: additional classroom and storage space, complete replacement of fire alarm and communication systems, roof replacement, upgrade of electrical and plumbing, and complete replacement of mechanical systems. Other areas to be addressed are security, repaving of asphalted areas, and the installation of an emergency system. Robert E. Aylor Middle School is close to 43 years of age and renovations are needed to a number of different areas to ensure economic and efficient operation of the school for years to come.

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

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

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.

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

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

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 Greenwood Mill Elementary School.

Land Acquisition – Bufflick Road – Parcel 64B A 33A: This project includes the acquisition of a parcel located along Bufflick Road and is included in the 20 Year Master Plan. This project is necessary as the identified parcels are located within the Airport’s FAR Part 77 primary surface and/or approach surface. In addition, several of the residential parcels are located inside the FAA’s projected DNL 65 noise contour. The FAA considers residential use within the noise contour non-compatible with airport operations.

Taxiway (1) Relocation Construction and Design: The relocation of Taxiway (1) is part of the overall Airport upgrade to meet safety design standards for a Group III airport. This relocation will improve the serviceability and safety of the Airport in regards to ground operations for larger aircraft. Due to the complex task of relocating the entire taxiway, the project has been broken down into two phases – Phase I will begin at the 32 approach end and continue to the terminal building midfield. Phase II will continue from the terminal building to the approach end of runway 14. The relocation of Taxiway (1) is necessary to increase the Airport’s ability to accommodate larger aircraft.

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

Gainesboro Convenience Site Relocation: The relocation of the Gainesboro citizens’ convenience site to property located within the Gainesboro community is planned for FY 13/14. Design work will be completed in-house. 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, equipment, lighting, paving, and landscaping. It is intended that this facility be located on a portion of the Old Gainesboro Elementary School property.

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

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

will improve services to the county. This facility would facilitate the implementation of the Route 277 Triangle and Urban Center Land Use Plan approved in 2008.

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 25, 2012. 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 2012-2013 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, and emergency needs for Integrated Technology equipment.

A summary of any funded capital expenses are as follows:

General Fund:

\$121,844	Integrated Technology Equipment – emergency needs
238,671	Capital leases for office/miscellaneous equipment
253,343	Building/Land leases
<hr/>	
\$613,858	

Regional Jail Fund:

\$11,500	Purchase of a fryer
15,000	Purchase of Livescan equipment
14,420	Office equipment leases
<hr/>	
\$40,920	

Landfill Fund:

\$2,500	Communications equipment
5,000	Integrated Technology Equipment
5,000	Miscellaneous tools for Maintenance Shop
5,000	Miscellaneous equipment – Generators (Gas to Energy)
40,000	Lease/Rent of Equipment
70,000	Two Pick-up Trucks
150,000	One water truck – hydroseeder

30,000	One forklift
1,500,000	Complete CDD cell – 10 acres – A contract was issued to Perry Engineering in the spring of 2012 for the completion of a new ten acre cell for construction demolition debris disposal. Partial funding was included in the fiscal year 2011-2012 budget. The remaining funding is included in the 2012-2013 budget. 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. 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.
700,000	Partial Closure CDD cells – 7 acres – Areas of waste placement are required to be closed out according to the facility’s permit within 18 months of reaching final grade. The procedure for closing out an area includes placing a flexible membrane liner over the waste along with topsoil and seeding. This closure will include approximately seven acres in the Construction Demolition Debris landfill that are at final elevations. This closure will assist the facility with leachate management by reducing the surface area collecting leachate. Long term maintenance including annual mowing of the closed area will be required.
128,000	New Equipment Building – Funding for the construction of a 40 ft. by 80 ft. pole shed has been included in the 2012-2013 budget. This building will be used to store equipment including farm tractors and mowing implements. The building will be equipped with electricity and will be constructed near the landfill maintenance shop to allow for easy access.
150,000	Upgrade Pumps/Liner – Permit 40 Lagoon – 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.
<u>575,000</u>	Depreciation of Equipment
\$3,360,500	

Division of Court Services Fund:

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

Airport Operating Fund:

<u>\$200,300</u>	Building and equipment leases
\$200,300	

School Funds:

\$3,365,375	School Operating/School Food Service/NREP Operating Fund Capital Expenses
	Capital outlay expenditure appropriations for FY 2013 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.

367,115

School Capital Fund

Capital outlay expenditure appropriations for FY 2013 for the School Capital Fund are for technology department repair to protect data servers, roofing repairs to a school building, and performance energy management costs for a school building. The capital outlay appropriation is not considered significant non-routine capital expenditures – rather they are routine expenditures to continue operations of the school division.

\$3,732,490

Total Capital/Leases for all Funds:

\$7,970,468

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 2013, 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 technology department renovations to protect data server rooms, roofing repairs at James Wood Middle School, and performance energy managements costs for Sherando High School.

GOALS:

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

BUDGET SUMMARY:

	FY 2011 Actual	FY 2012 Approved Budget	FY 2012 Estimated Budget	FY 2013 Adopted Budget	Increase/Decrease		
					FY 2012 App. To FY 2013 Amount	%	
Costs:							
Personnel	0	0	0	0	0	0.00%	
Operating	0	0	4,150	0	0	0.00%	
Capital/Leases	1,390,067	1,085,123	1,649,097	367,115	-718,008	-66.17%	
TOTAL	1,390,067	1,085,123	1,653,247	367,115	-718,008	-66.17%	
Revenue:							
Fees	0	0	0	0	0	0.00%	
State/Federal	0	0	0	0	0	0.00%	
Local	1,693,595	1,085,123	1,653,247	367,115	1,693,595	-66.17%	
TOTAL	1,693,595	1,085,123	1,653,247	367,115	1,693,595	-66.17%	
 Full-time Positions	 0	 0	 0	 0	 0	 0.00%	

Statistics



Belle Grove Plantation
Middletown, Virginia
Built in 1797

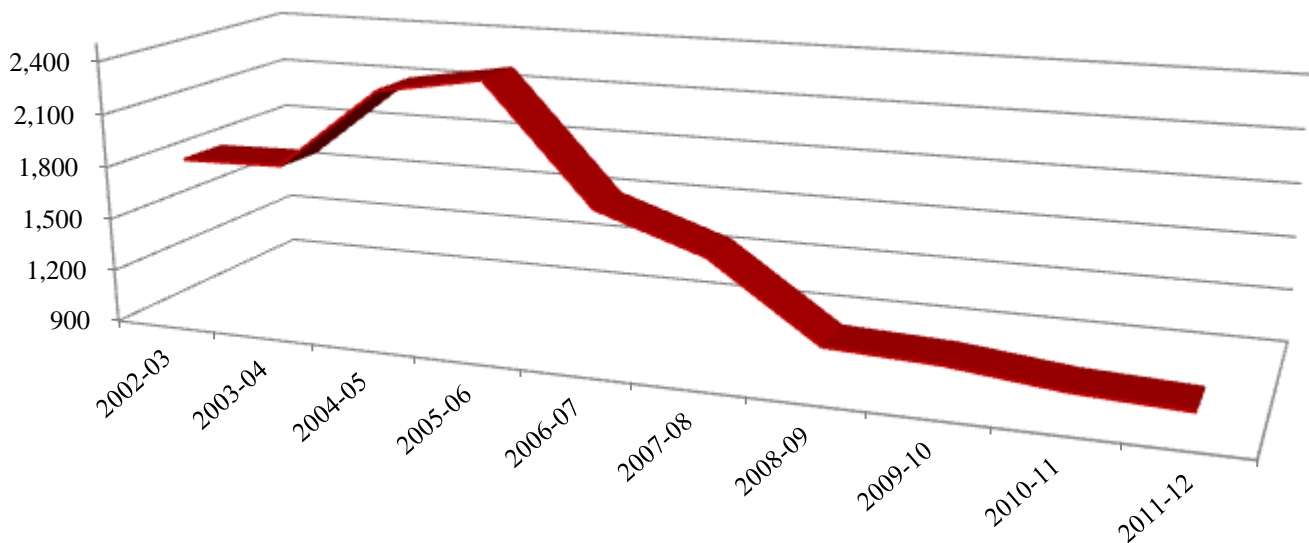
Frederick County, Virginia
Property Value and Construction

Last Ten Fiscal Years

Fiscal Year	# of Permits	Commercial		Property Value		
		Industrial Construction	# of Permits	Residential Construction	Commercial/Residential	Non-Taxable
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
2011-12	238	128,913,347	762	58,500,877	7,636,872,397	786,027,450

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	
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
2011-12	7,636,872,397	941,431,693	249,754,319	41,442,635	367,573,433	2,062,067	9,239,136,544

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

Frederick County, Virginia

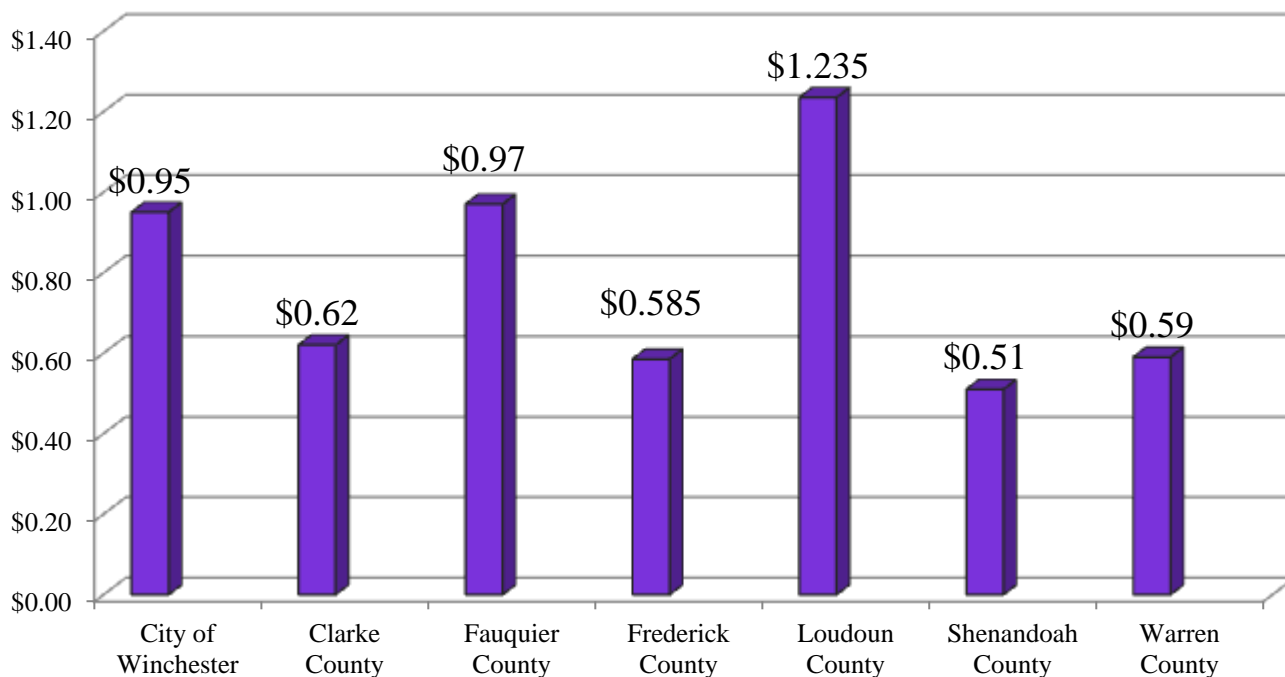
Property Tax Rates

Last Ten Calendar Years

Calendar Year	Real Estate	Personal Property	Machinery and Tools	Mobile Homes	Public Utilities	
					Real Estate	Personal Property
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
2012	0.545 Adopted	4.86	2.00	0.545 Adopted	0.545 Adopted	4.86
2012	0.585 Amended	4.86	2.00	0.585 Amended	0.585 Amended	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, 2011

	Governmental Activities	Business- Type Activities	Total	Component Units	
				School Board	Industrial Development Authority
Assets:					
Cash and cash equivalents	\$46,656,352	\$18,607,956	\$65,264,308	\$20,583,991	\$152,781
Restricted cash	0	11,545,004	11,545,004	0	0
Receivables, net	8,629,499	498,462	9,127,961	397,982	300,275
Due from other governments	9,239,945	0	9,239,945	4,462,364	0
Intergovernmental loan	734,939	0	734,939	0	0
Prepaid Expenses	5,637	0	5,637	0	1,865
Inventory	0	0	0	225,570	0
Unamortized debt issuance costs	364,868	0	364,868	0	0
Capital Assets:					
Land and construction in progress	3,041,929	6,081,522	9,123,451	8,288,366	0
Other capital assets, net of accumulated depreciation	117,921,987	15,258,743	133,180,730	87,337,857	0
Capital assets, net	120,963,916	21,340,265	142,304,181	95,626,223	\$0
Total assets	186,595,156	51,991,687	238,586,843	121,296,130	454,921
Liabilities:					
Accounts payable and accrued expenses	\$1,399,051	\$2,199,436	3,598,487	\$14,810,454	\$330,000
Accrued interest payable	2,524,729	0	2,524,729	0	0
Claims payable	563,955	0	563,955	1,094,918	0
Unearned revenue	2,015,276	5,960	2,021,236	0	0
Amounts held for others	1,625,161	0	1,625,161	0	0
Long-term liabilities:					
Due within one year	12,451,461	85,812	12,537,273	800,654	0
Due in more than one year	136,722,828	11,581,781	148,304,609	2,535,813	30,000
Total Liabilities	157,302,461	13,872,989	171,175,450	19,241,839	360,000
Net Assets:					
Invested in capital assets, net of related debt	-\$9,537,133	\$21,340,265	\$11,803,132	\$95,626,223	\$0
Unrestricted	38,829,528	16,778,433	55,607,961	6,428,068	94,921
Total net assets	29,292,395	38,118,698	67,411,093	102,054,291	94,921

Frederick County, Virginia

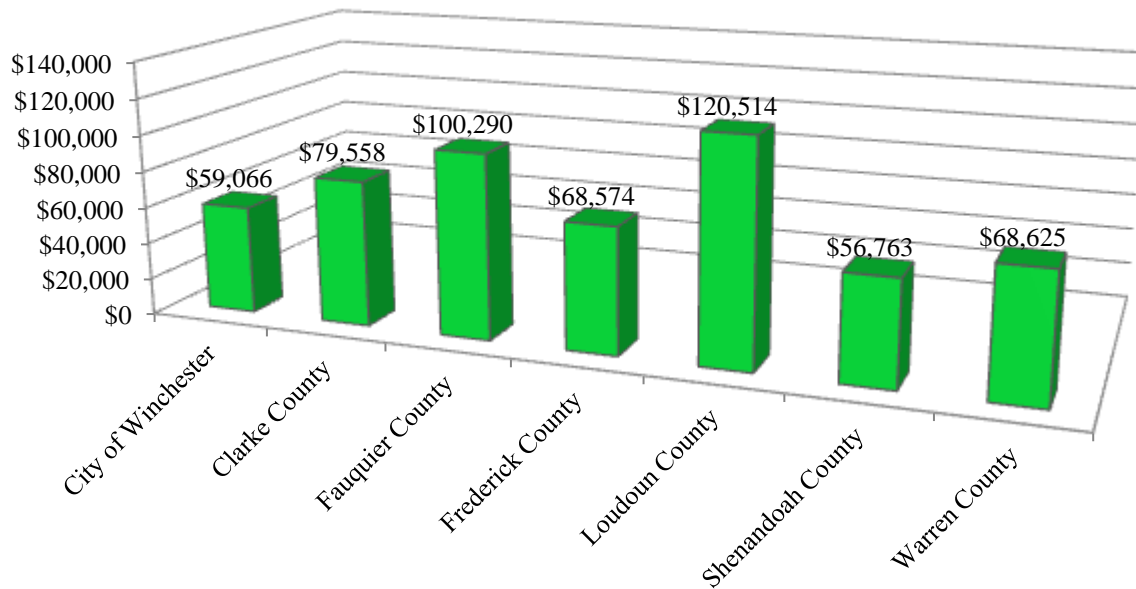
Demographic Statistics

Last Ten Calendar Years

Calendar Year	Population (1)	Per Capita Income (1) (2)	School Enrollment (3)	Unemployment Rate (1)
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	33,766	13,043	7.1%
2011	79,156	N/A	13,029	5.9%

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

Additional Miscellaneous/Demographic Statistics

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

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

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

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

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

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

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

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

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

Taxpayer	Type of Business	Assessed Valuation (1)	Percentage of Total Assessed Valuation
Potomac Edison	Utility – Electric Power	\$123,175,720	1.58%
Trans Allegheny Interstate	Utility	\$66,874,438	0.86%
Verizon	Utility - Telephone	\$40,950,632	0.53%
Fort Collier Group	Industrial Park	\$38,814,600	0.50%
H P Hood	Dairy Plant	\$37,039,300	0.48%
Cowperwood FEMA	Federal Government	\$33,258,500	0.43%
Equity Ind Winchester	Distribution	\$31,811,300	0.41%
Washington Gas	Utility – Natural Gas	\$22,301,483	0.29%
Cole HD	Motorcycle Shop	\$20,945,000	0.27%
Elman FBI	Federal Government	\$17,672,900	0.23%
Total		\$432,843,873	5.57%
Total assessed valuation for all real property – 2011 calendar year assessment		\$7,772,623,934	100.00%

(1) Percentage of total assessed valuation is based on 2011 tax year assessed value for real property taxes.

Frederick County, Virginia

Miscellaneous Statistics

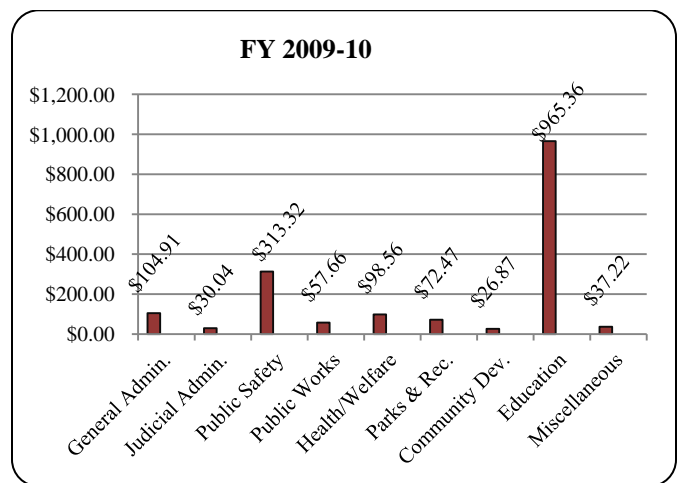
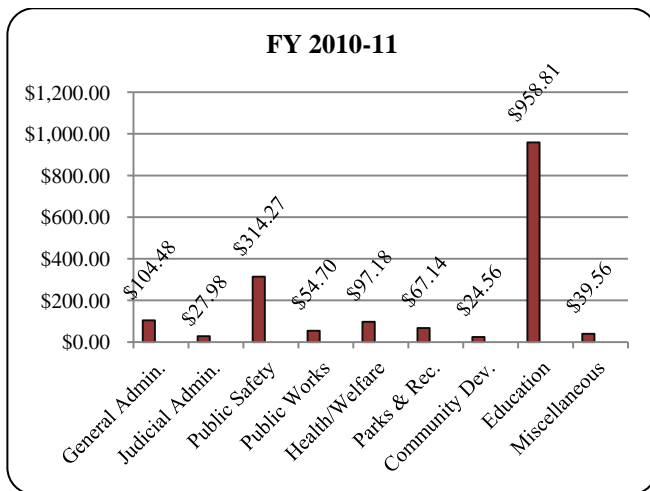
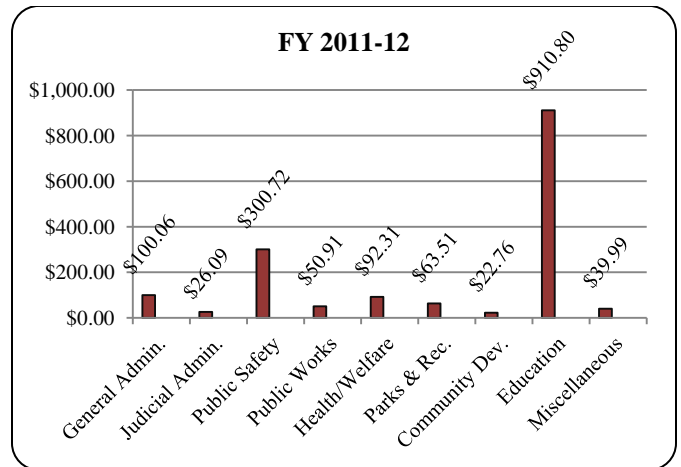
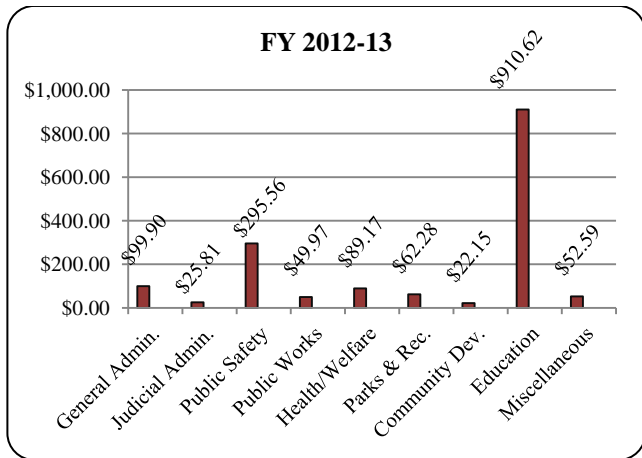
At June 30, 2012

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	13,029
	Number of instructional personnel	1,442
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	452,034
	Number of shelters	16
	Number of lakes	2
	Number of playgrounds	9
	Number of disc golf courses (18 holes)	1
	Number of swimming pools	2
	Number of community centers	5
	Number of baseball fields maintained	10
	Number of softball fields maintained	34
	Number of soccer fields maintained	29
	Number of Frederick County Public Schools sites maintained	21
	Total FCPS acreage maintained	272
	Number of basicREC sites	9
	Number of recreation program participants	47,017
Building Permits Issued:	(Includes mobile homes)	1,000
Employees:	(Full-time)	634

FREDERICK COUNTY TAXPAYER COSTS

	General Fund FY 2012-13	Per Capita \$	% of Total
General Administration	\$7,907,509	\$99.90	6.22%
Judicial Administration	1,940,620	25.81	1.53%
Public Safety	23,395,530	295.56	18.39%
Public Works	3,955,055	49.97	3.11%
Health/Welfare	7,058,184	89.17	5.55%
Parks & Rec./Cultural	4,929,830	62.28	3.88%
Community Development	1,753,697	22.15	1.38%
Education (includes Debt Svc.)	72,081,106	910.62	56.67%
Miscellaneous	4,162,773	52.59	3.27%
	\$127,184,304	\$1,608.05	100.00%

Dollar amounts are based on an estimated population of 79,156 and a total General Fund budget of \$127,184,304.



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.

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Rouss City Hall
City of Winchester, Virginia
Built in 1901

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