

# Frederick County, Virginia

## FY 2010-2011 Citizens Guide to the Budget



## COUNTY ADMINISTRATOR'S MESSAGE

The FY 2010-2011 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.

### ***Budget Goal and Objectives***

- GOAL
  - To operate with a decrease in local tax funded expenditures and prioritize limited resources to meet citizen need for services, programs, and facilities.
- OBJECTIVES
  - No real estate or personal property tax rate increases to the citizens.
  - Maintain adequate levels of fund balance.
  - Continue effective delivery of core services.

### ***Board Direction for FY 2010-2011***

- No increase in property tax rates.
- No increase in the use of fund balance to balance the budget.

### ***Budget Strategies***

The FY 2011 budget represented the second consecutive year that Frederick County faced unprecedented fiscal challenges. It was also apparent that these fiscal challenges were not going to be short term and the local government needed to meet the challenges of reduced funding for years to come. This concept, along with future growth and greater needs of the citizens during tough economic times, created an even bigger challenge of now doing more with less.

In building the budget for FY 2011, revenue projections needed to be reviewed and state funding levels needed to be determined. County staff reviewed revenue projections and provided updates to the Finance Committee and Board of Supervisors monthly. While areas such as interest income from investments were experiencing significant losses that did not recover, other revenue projections that were sensitive to changes in economic conditions showed a glimmer of hope. Sales tax collections began to stabilize and property values stopped declining. The Board agreed to keep local taxes budgeted at FY 2010 levels and concentrated on sorting through the many different versions of the state's budgets in an effort to determine state funding to localities. These funding levels were pivotal in determining funding reductions to budgets that were service oriented and consisted largely of personnel costs. It was important to not over react, but plan and recognize that downsizing the workforce was evident.

A total of twenty-one positions were eliminated from the General Fund, Northwestern Regional Adult Detention Center, and Division of Court Services Fund for FY 2010-2011. Those positions are as follows:

<b>Department</b>	<b>Position</b>
Human Resources	Human Resource Administrator
Commissioner of the Revenue	Assessor
Treasurer	Deputy Treasurer
Inspections	Permit Technician I
Inspections	Permit Technician II
Inspections	Inspector II
Inspections	Inspector I
Public Safety Communications	GIS Technician
General Engineering	Environmental Inspector I
Maintenance	Custodian
Social Services	Independent Living Coordinator
Gypsy Moth/Biosolids	Gypsy Moth Coordinator
Regional Adult Detention Center	Correctional Officer III
Regional Adult Detention Center	Registered Nurse – CHA
Regional Adult Detention Center	Business Manager
Regional Adult Detention Center	Booking Technician
Regional Adult Detention Center	Cook
Division of Court Services	Facility Aide
Division of Court Services	Facility Aide
Division of Court Services	Facility Aide
Division of Court Services	Facility Aide

The School System eliminated fifteen positions from the FY 2011 budget. Those positions are as follows:

- Seven teaching positions including elementary and high school regular classroom and career and technical teachers.
- Two bus drivers.
- Six positions cut from the Northwestern Regional Educational Program including special education teachers, speech therapy, and instructional aides.

## CAPITAL IMPROVEMENT PLAN

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 document separate from the budget was adopted by the Board of Supervisors on February 24, 2010.

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. Only items/projects which exceed \$100,000 are included in the CIP. When the CIP is adopted, it becomes a component of the Comprehensive Policy Plan.

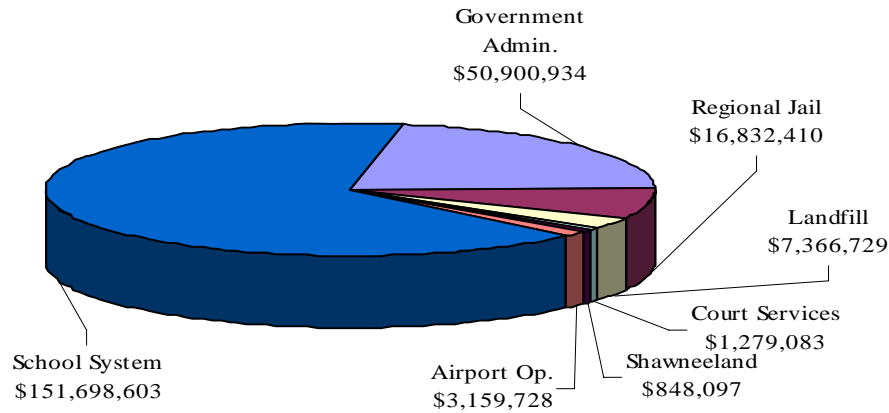
The annual review process begins with the submission of capital expenditure requests from county departments and relevant agencies in the fall of the year. These requests are evaluated by the Comprehensive Plans and Programs Committee (CPPC), a committee of the Planning Commission. The CPPC meets with 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.

For more detailed information about Frederick County's Capital Improvement Plan, see the full Capital Improvement Plan document available on the county's website.



## FY 2010-2011 Total Operating Budget \$232,085,584



### Summary of All Funds

	Budget FY 2010	Adopted FY 2011	Increase (Decrease)	% Change
<b>General Fund:</b>				
Administration	\$7,751,108	\$ 7,771,825	20,717	.260%
Judicial Administration	2,219,558	2,081,266	(138,292)	(6.23) %
Public Safety	23,149,826	23,376,506	226,680	.97 %
Public Works	4,259,937	4,069,073	(190,864)	(4.48) %
Health & Welfare	7,282,106	7,228,685	(53,421)	(.73) %
Community College	62,770	56,493	(6,277)	(.10) %
Parks, Recreation & Cultural	5,354,638	4,994,023	(361,615)	(6.75) %
Community Development	1,985,327	1,827,176	(158,151)	(7.96) %
Non-Departmental/Transfers	74,013,549	74,206,294	192,745	7.00 %
<b>Total General Fund</b>	<b>\$126,078,819</b>	<b>\$125,611,341</b>	<b>\$(467,478)</b>	<b>(.37) %</b>
Regional Detention Center Fund	\$17,299,092	\$16,832,410	\$(466,682)	(2.69) %
Landfill Fund	\$7,562,982	\$7,366,729	\$(196,253)	(2.59) %
Division of Court Services Fund	\$1,423,981	\$1,279,083	\$(144,898)	(10.17) %
Shawneeland Fund	\$718,916	\$848,097	\$129,181	17.96 %
Airport Operating Fund	\$3,159,728	\$3,159,728	0	0
School Funds	\$144,076,128	\$138,857,471	\$(5,218,657)	(3.62) %
School Debt Service Fund	\$15,315,613	\$14,806,621	\$(508,992)	(3.32) %
<b>Total All Funds</b>	<b>\$315,635,259</b>	<b>\$308,761,480</b>	<b>\$(6,873,779)</b>	<b>(2.17) %</b>
Less Transfers Between School Funds and Jail Fund	\$73,959,432	\$76,675,896	\$2,716,464	3.67 %
<b>Net Total – All Funds</b>	<b>\$241,675,827</b>	<b>\$232,085,584</b>	<b>\$(9,590,243)</b>	<b>(3.96) %</b>

**County of Frederick**  
**FY 2010-2011 Budget Calendar**

**December 4, 2009**

Department Heads and Constitutional Officers asked to provide impact of FY 2010 present level funding for FY 2011

**January – February 2010**

Revenue continuously monitored for impact on FY 2011 budget

**February 16, 2010**

Joint School Board /Board of Supervisors meeting; School Board proposed budget to Board of Supervisors

**February 24, 2010**

Board of Supervisors Budget Worksession

**March 2, 2010**

Public Hearing held by School Board for School Budget

**March 10, 2010**

Board of Supervisors Budget Worksession

**March 15, 2010**

2010 proposed tax rates advertised in newspaper

**March 17, 2010**

Board of Supervisors Budget Worksession

**March 24, 2010**

Public Hearing and adoption of 2010 tax rates

**April 6, 2010**

FY 2011 Proposed Budget advertised in newspaper

**April 14, 2010**

FY 2011 Proposed Budget Public Hearing

**April 28, 2010**

Adoption of FY 2011 Budget

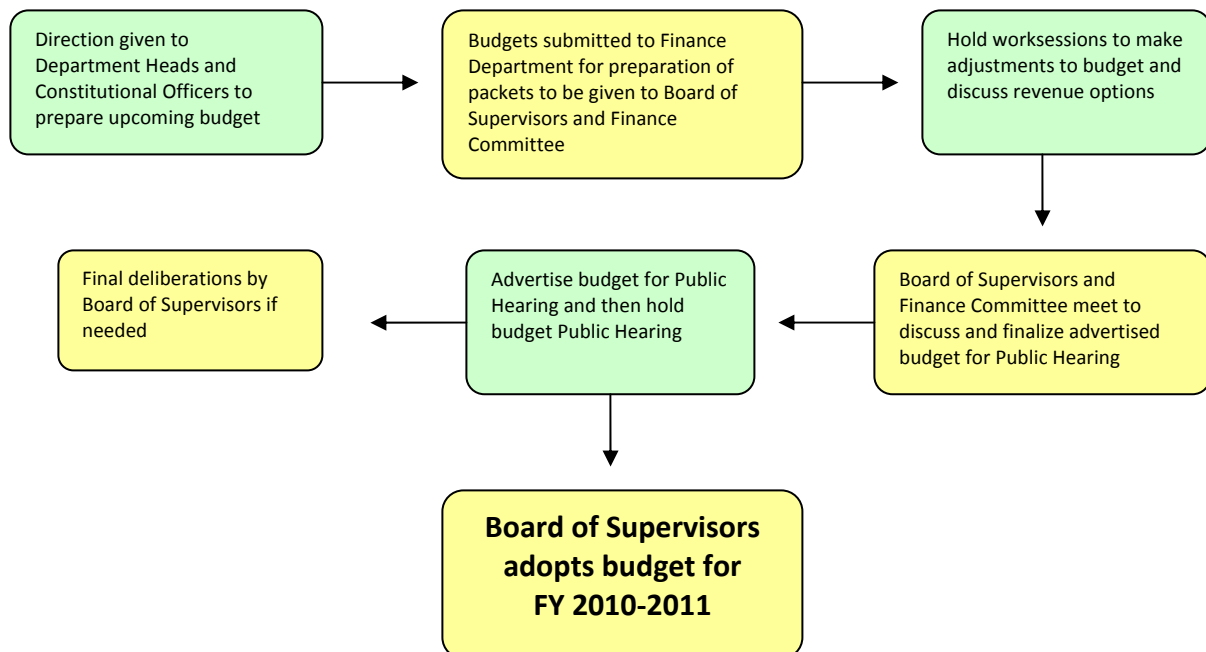
**May-July, 2010**

Preparation of Adopted Budget Document and submission of budget for award

**July 1, 2010**

Implementation of Fiscal Year 2010-2011

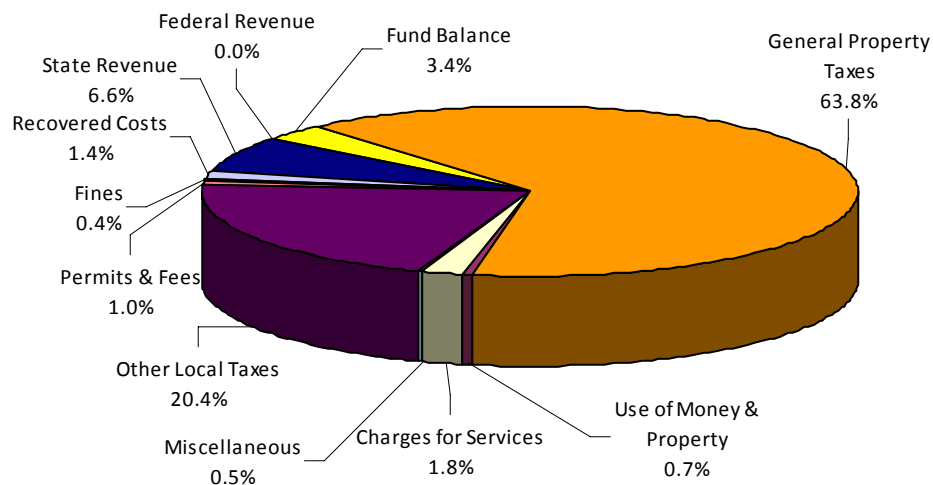
**Budget Process Flow Chart**



## General Fund Revenues/Income

General Fund Revenues/Income	2009-10 Budgeted	2010-11 Adopted	Increase (Decrease)	% Change
General Property Taxes	80,085,000	80,085,000	0	0
Other Local Taxes	25,603,042	25,603,042	0	0
Permits, Fees and Licenses	1,219,649	1,219,649	0	0
Fines and Forfeitures	482,849	482,849	0	0
Use of Money and Property	871,762	871,762	0	0
Charges for Services	2,402,424	2,312,574	(89,850)	(3.73) %
Miscellaneous	558,175	641,446	83,271	14.91 %
Recovered Costs	1,898,418	1,706,842	(191,576)	(10.09) %
Commonwealth	8,613,500	8,344,177	(269,323)	(3.12) %
Federal	44,000	44,000	0	0
Fund Balance	4,300,000	4,300,000	0	0
<b>Total</b>	<b>126,078,819</b>	<b>125,611,341</b>	<b>(467,478)</b>	<b>(.37) %</b>

## FY 2010-2011 General Fund Revenues/Income \$125,611,341

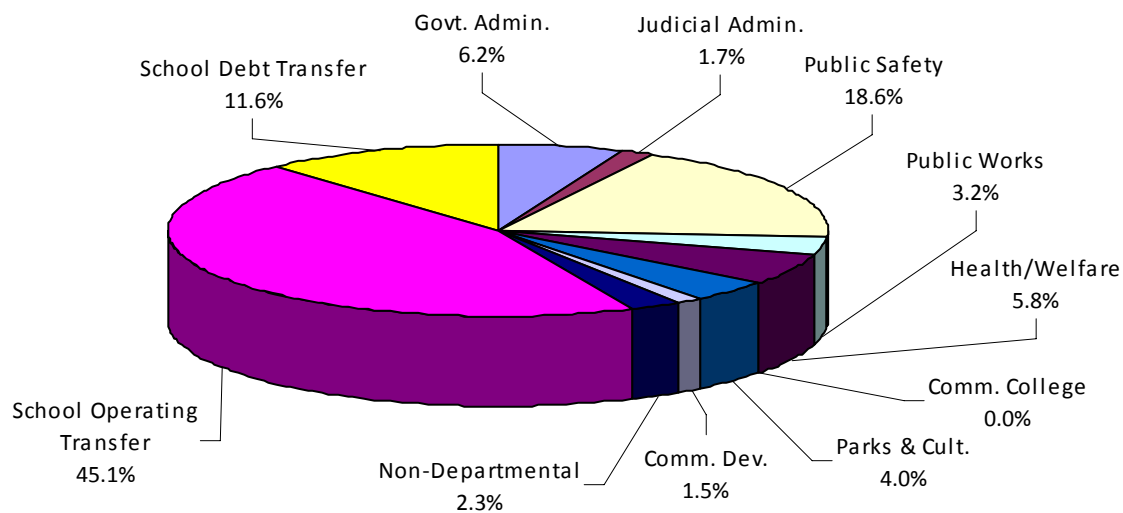


## General Fund Expenses

General Fund Expenses	2009-10 Budgeted	2010-11 Adopted	Increase (Decrease)	% Change
General Administration	7,751,108	7,771,825	20,717	.26 %
Judicial Administration	2,219,558	2,081,266	(138,292)	(6.23) %
Public Safety	23,149,826	23,376,506	226,680	.97 %
Public Works	4,259,937	4,069,073	(190,864)	(4.48) %
Health/Welfare	7,282,106	7,228,685	(53,421)	(.73) %
Community College	62,770	56,493	(6,277)	(.10) %
Parks, Recreation & Cultural	5,354,638	4,994,023	(360,615)	(6.73) %
Community Development	1,985,327	1,827,176	(158,151)	(7.96) %
Non-Departmental	2,749,730	2,942,475	192,745	7.00 %
Transfer to Schools	56,637,668	56,637,668	0	0
Transfer to School Debt	14,626,151	14,626,151	0	0
<b>Total</b>	<b>126,078,819</b>	<b>125,611,341</b>	<b>(467,478)</b>	<b>(.37) %</b>

## FY 2010-2011 General Fund Expenses

**\$125,611,341**





# COUNTY FACTS

## FREDERICK COUNTY TAXPAYER COSTS

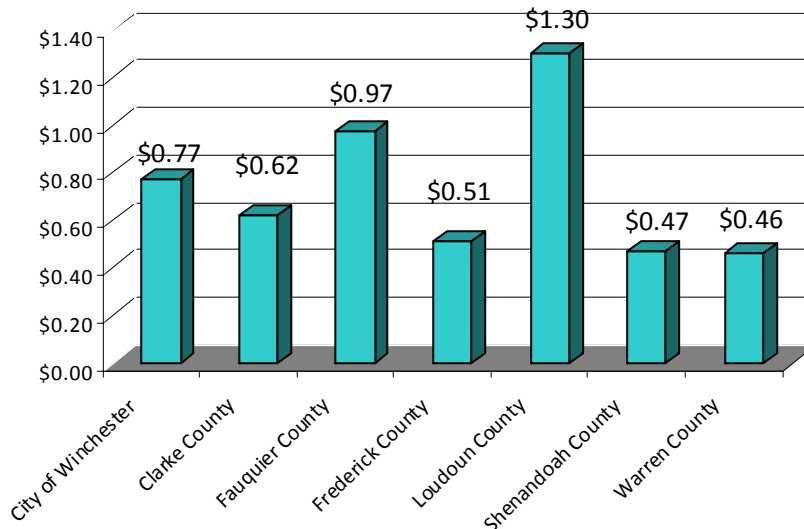
	General Fund FY 2010-11	Per Capita \$	% of Total
General Administration	\$7,771,825	\$104.48	6.19 %
Judicial Administration	2,081,266	27.98	1.66 %
Public Safety	23,376,506	314.27	18.61 %
Public Works	4,069,073	54.70	3.24 %
Health/Welfare	7,228,685	97.18	5.75 %
Parks & Rec./Cultural	4,994,023	67.14	3.98 %
Community Development	1,827,176	24.56	1.45 %
Education (includes Debt Svc.)	71,320,312	958.81	56.78 %
Miscellaneous	2,942,475	39.56	2.34 %
	<b>\$125,611,341</b>	<b>\$1,688.68</b>	<b>100.00 %</b>

Chart shows cost of General Fund per county citizen using an estimated population of 74,384

## Property Tax Rates Last Ten Calendar Years

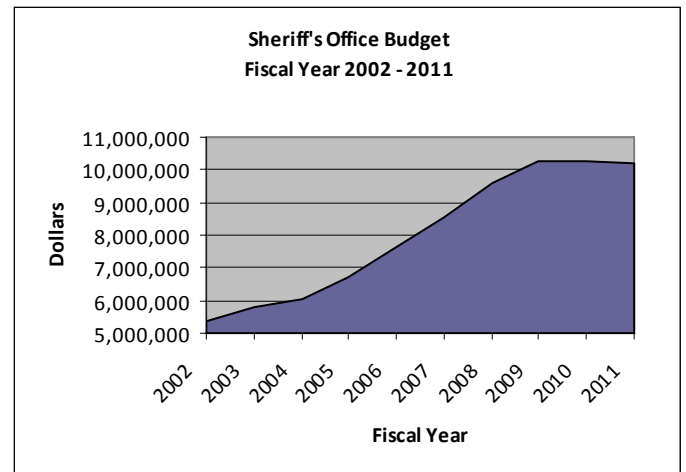
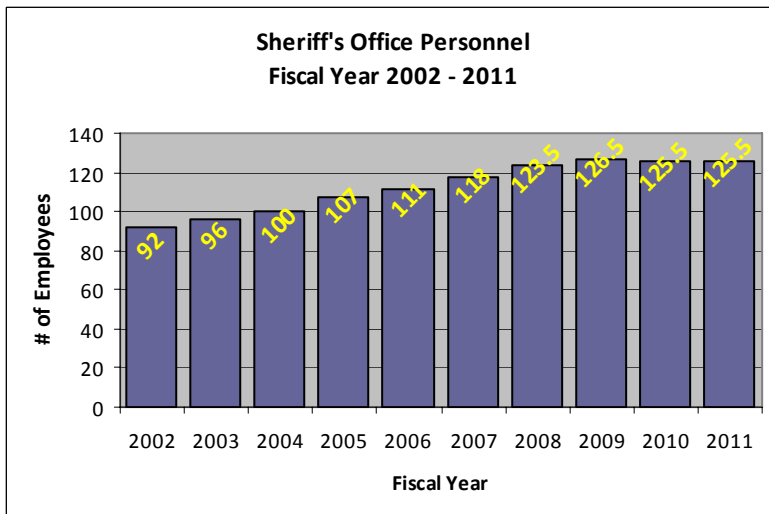
Calendar Year	Real Estate	Personal Property	Machinery and Tools	Mobile Homes	Public Utilities	
					Real Estate	Personal Property
2001	0.61	4.20	2.00	0.61	0.61	4.20
2002	0.61	4.20	2.00	0.61	0.61	4.20
2003	0.73	4.20	2.00	0.73	0.73	4.20
2004	0.73	4.20	2.00	0.73	0.73	4.20
2005	0.525	4.20	2.00	0.525	0.525	4.20
2006	0.525	4.20	2.00	0.525	0.525	4.20
2007	0.525	4.20	2.00	0.525	0.525	4.20
2008	0.525	4.20	2.00	0.525	0.525	4.20
2009	0.51	4.86	2.00	0.51	0.51	4.86
2010	0.51	4.86	2.00	0.51	0.51	4.86

## Real Estate Tax Comparison of Neighboring Counties and Cities 2010

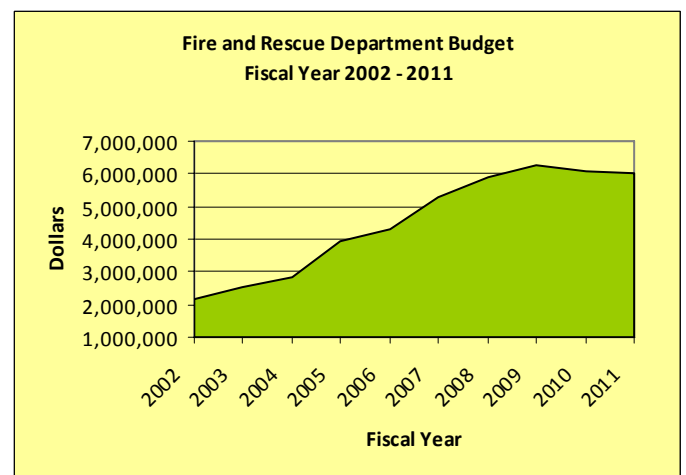
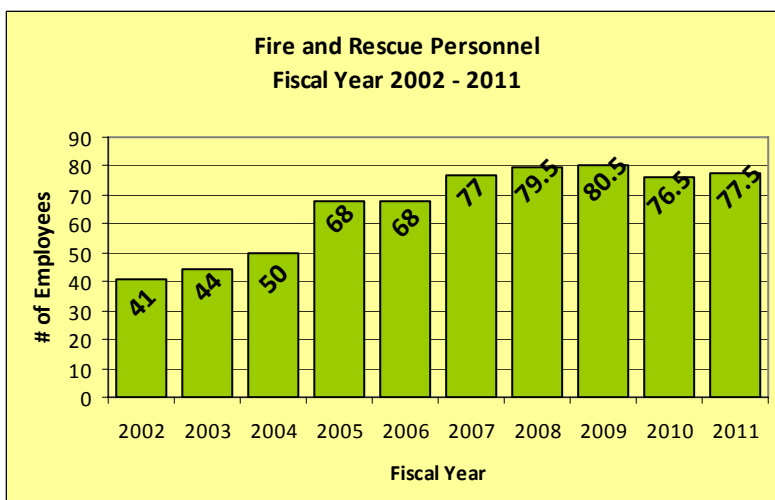


## Public Safety

The Sheriff's Office has experienced an increased demand for public safety services due to increased violent crime, technology based crime and gang activity. The FY 2010-2011 budget does not include any new personnel for the Sheriff's Office. The Sheriff's Office has seen a thirty-six percent (36%) increase in personnel over the past ten years. Also, the FY 2010-2011 budget for the Sheriff's Office does not include any capital items such as replacement vehicles or radio equipment. The Sheriff's Office has seen an eighty-nine percent (89%) increase in their budget since FY 2001-2002, increasing from \$5,388,372 to \$10,197,514 in the last ten years.



The Frederick County Fire and Rescue Department has also seen its share of growth over the past decade. The fire and rescue volunteer pool has been supplemented by full-time career fire and rescue personnel. The Fire and Rescue Department has experienced an eighty-nine percent (89%) jump in full-time personnel over the past ten years. As with the Sheriff's Office, the FY 2010-2011 budget for the Fire and Rescue Department does not include any capital items such as rescue equipment or vehicles. The Fire and Rescue Department has seen a one hundred seventy-seven percent (177%) increase in their budget since FY 2001-2002, increasing from \$2,181,191 to \$6,044,676 in the last ten years.

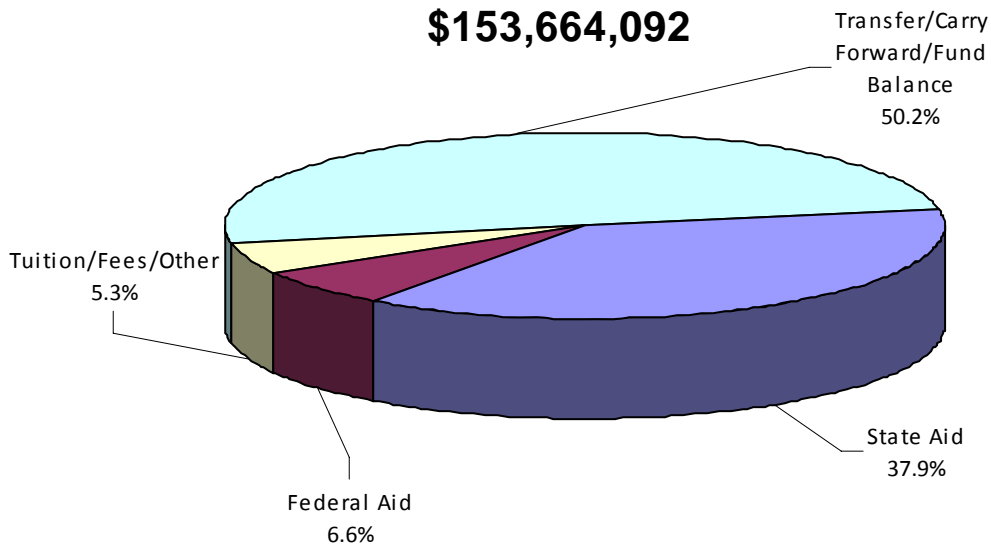


## School System Revenues/Income

School System Revenues/Income	2009-10 Budgeted	2010-11 Adopted	Increase (Decrease)	% Change
State Aid	64,278,394	58,200,238	(6,078,156)	(9.45) %
Federal Aid	11,678,533	10,164,454	(1,514,079)	(12.96) %
Tuition, Fees, and Other	8,967,017	8,190,564	(776,453)	(8.65) %
Transfer/Carry Forward/Fund Balance	74,467,797	77,108,836	2,641,039	3.54 %
<b>Total</b>	<b>159,391,741</b>	<b>153,664,092</b>	<b>(5,727,649)</b>	<b>(3.59) %</b>

## FY 2010-2011 School System Revenues/Income

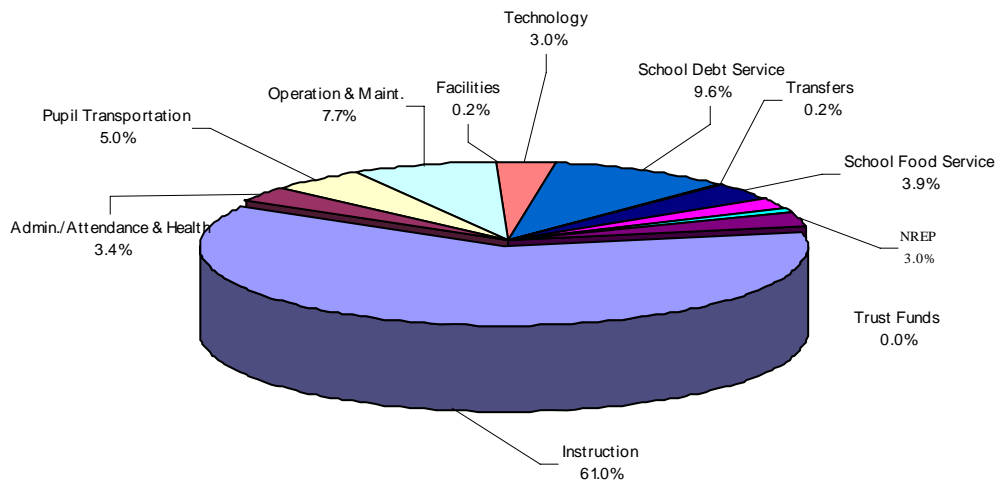
**\$153,664,092**



## School System Expenses

School System Expenses	2009-10 Budgeted	2010-11 Adopted	Increase (Decrease)	% Change
Instruction	100,137,250	93,790,118	(6,347,132)	(6.33) %
Admin./Attendance & Health	5,355,293	5,150,163	(205,130)	(3.83) %
Pupil Transportation	8,221,718	7,693,174	(528,544)	(6.42) %
Operation & Maintenance	12,090,790	11,845,472	(245,318)	(2.02) %
Facilities	341,905	329,073	(12,832)	(3.75) %
Technology	5,004,604	4,635,454	(369,150)	(7.37) %
School Debt Service	15,315,613	14,806,621	(508,992)	(3.32) %
Transfers	0	261,744	261,744	-----
School Food Service	5,601,270	5,955,697	354,427	6.32 %
School Textbook	2,253,886	2,952,741	698,855	31.00 %
Trust Funds	1,100	16,100	15,000	1363.63 %
School Capital Fund	0	1,693,595	1,693,595	-----
NREP Operating Fund	5,038,312	4,489,140	(549,172)	(10.89) %
NREP Textbook Fund	30,000	45,000	15,000	50.00 %
<b>Total</b>	<b>159,391,741</b>	<b>153,664,092</b>	<b>(5,727,649)</b>	<b>(3.59) %</b>

### FY 2010-2011 School System Expenses \$153,664,092



## SCHOOL FACTS

### **Student Enrollment**

The FY 2011 projected student enrollment is 13,161 for Frederick County Public Schools (FCPS). This is an increase of 126 students or one percent (1%) compared to the September 15, 2009, actual student enrollment. Since FY 2000, FCPS has seen enrollment grow by about 2,497 students. Since FY 2000, FCPS has opened six new school buildings.

FCPS' membership continues to grow at a faster rate than Virginia's student membership average. FCPS's student membership grew by eleven percent (11%) while the Virginia state average grew by 1.6% in the past five years. FCPS membership is projected to grow at an annual average rate of 1.8%.

<b>Student Enrollment Growth</b>			
<b>Fiscal Year</b>	<b>Students Enrolled</b>	<b>Number Change</b>	<b>Percentage Change</b>
2000	10,538	131	1.2%
2001	10,683	145	1.4%
2002	10,774	91	0.9%
2003	11,029	255	2.4%
2004	11,343	314	2.9%
2005	11,742	399	3.5%
2006	12,223	481	4.1%
2007	12,596	373	3.1%
2008	12,905	409	2.5%
2009	12,913	8	0.1%
2010	13,035	122	.9%
<b>Enrollment Projections</b>			
2011	13,161	126	.9%
2012	13,403	242	1.8%
2013	13,653	250	1.8%
2014	13,907	254	1.8%
2015	14,261	354	2.5%

### **Cost Per Pupil**

Based on actual FY 09 information (most current information available) from the Virginia Department of Education, Frederick County Public Schools' cost per pupil is 9.5 % lower than the state average.

<b>Cost Per Pupil Comparison</b>							
	<b>FY 2003</b>	<b>FY 2004</b>	<b>FY 2005</b>	<b>FY 2006</b>	<b>FY 2007</b>	<b>FY 2008</b>	<b>FY 2009</b>
Winchester City	9,331	10,040	10,487	10,856	11,566	12,387	12,396
Clarke County	7,722	8,294	8,379	8,778	8,995	9,365	9,578
Warren County	6,573	7,060	7,358	7,705	8,244	8,990	9,021
Loudoun County	10,159	10,344	11,246	11,975	12,655	13,440	13,448
Shenandoah County	6,910	7,106	8,571	8,878	9,617	9,804	10,113
Fauquier County	8,386	8,601	9,248	9,546	10,427	10,925	11,339
<b>Frederick County</b>	<b>7,677</b>	<b>8,345</b>	<b>8,600</b>	<b>9,394</b>	<b>9,879</b>	<b>10,284</b>	<b>10,234</b>
<b>State Average</b>	<b>8,186</b>	<b>8,552</b>	<b>9,202</b>	<b>9,755</b>	<b>10,584</b>	<b>11,037</b>	<b>11,316</b>
<b>Regional Average</b>	<b>8,108</b>	<b>8,541</b>	<b>9,127</b>	<b>9,590</b>	<b>10,198</b>	<b>10,742</b>	<b>10,876</b>

The Citizens Guide to the Budget has been developed to give citizens an understanding of the budget process and final budget approved by the Frederick County Board of Supervisors. Frederick County's budget document provides estimated revenues and expenditures for the current fiscal year, detailed departmental budgets, and historical and statistical information. Citizens may view this document by visiting the Frederick County website at [www.frederickcountyva.gov](http://www.frederickcountyva.gov) and selecting the Finance Department page.

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### ***Board of Supervisors***

Richard C. Shickle – Chairman

Bill M. Ewing - Opequon District

Gary W. Dove - Gainesboro District

Gene E. Fisher - Shawnee District

Gary A. Lofton - Back Creek District

Charles S. DeHaven - Stonewall District

Christopher E. Collins - Red Bud District

### ***County Administrator***

John R. Riley, Jr.

