



*Frederick County,  
Virginia*



**2014-2015  
Annual Budget**

**FREDERICK COUNTY, VIRGINIA  
BOARD OF SUPERVISORS  
2014-2015**



**Richard C. Shickle, Chairman**



**Charles S. DeHaven Vice-Chairman  
Stonewall District**



**Gary A. Lofton  
Back Creek District**



**Gene E. Fisher  
Shawnee District**



**Robert W. Wells  
Opequon District**



**Christopher E. Collins  
Red Bud District**



**Robert A. Hess  
Gainesboro District**

# FREDERICK COUNTY, VIRGINIA

## OFFICIALS

**2014-2015**

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 & Rescue Director
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 Authority Director
Jason L. Robertson .....	Parks and Recreation Director
James F. Whitley .....	Regional Jail Administrator
Ellen E. Murphy .....	Commissioner of the Revenue
C. William Orndoff, Jr. ....	Treasurer
Ross P. Spicer .....	Commonwealth Attorney
Robert T. Williamson .....	Sheriff
Clifford L. Athey, Jr. ....	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
Phillip S. Braxton .....	A. S. A. P. Director
Tamara Green .....	Social Services Director
James L. Stephens .....	Social Services Board Chairman
David Crabtree .....	Health Department District Administrator
Robert P. Mowery .....	Sanitation Authority Chairman
Uwe E. Weindel .....	Engineer/Director Sanitation Authority
Mark Sutphin .....	Frederick County Extension Agent
Richard S. Miller .....	General Registrar
David T. Sovine .....	Superintendent of Schools



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Frederick County  
Virginia**

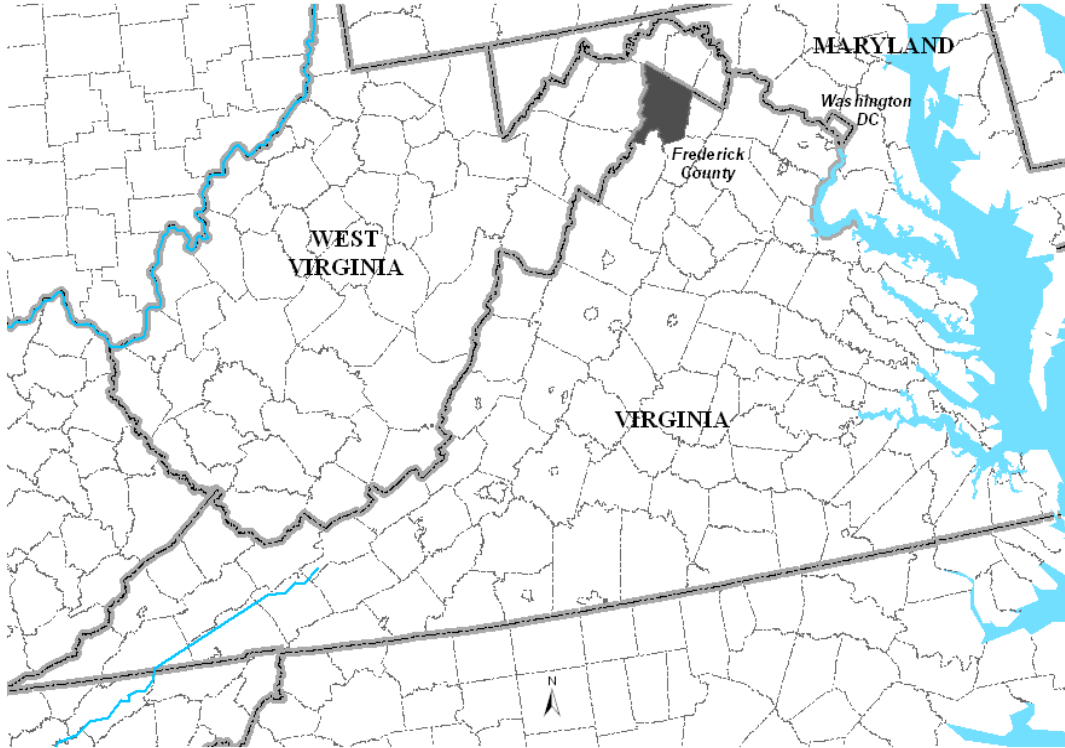
For the Fiscal Year Beginning

**July 1, 2013**

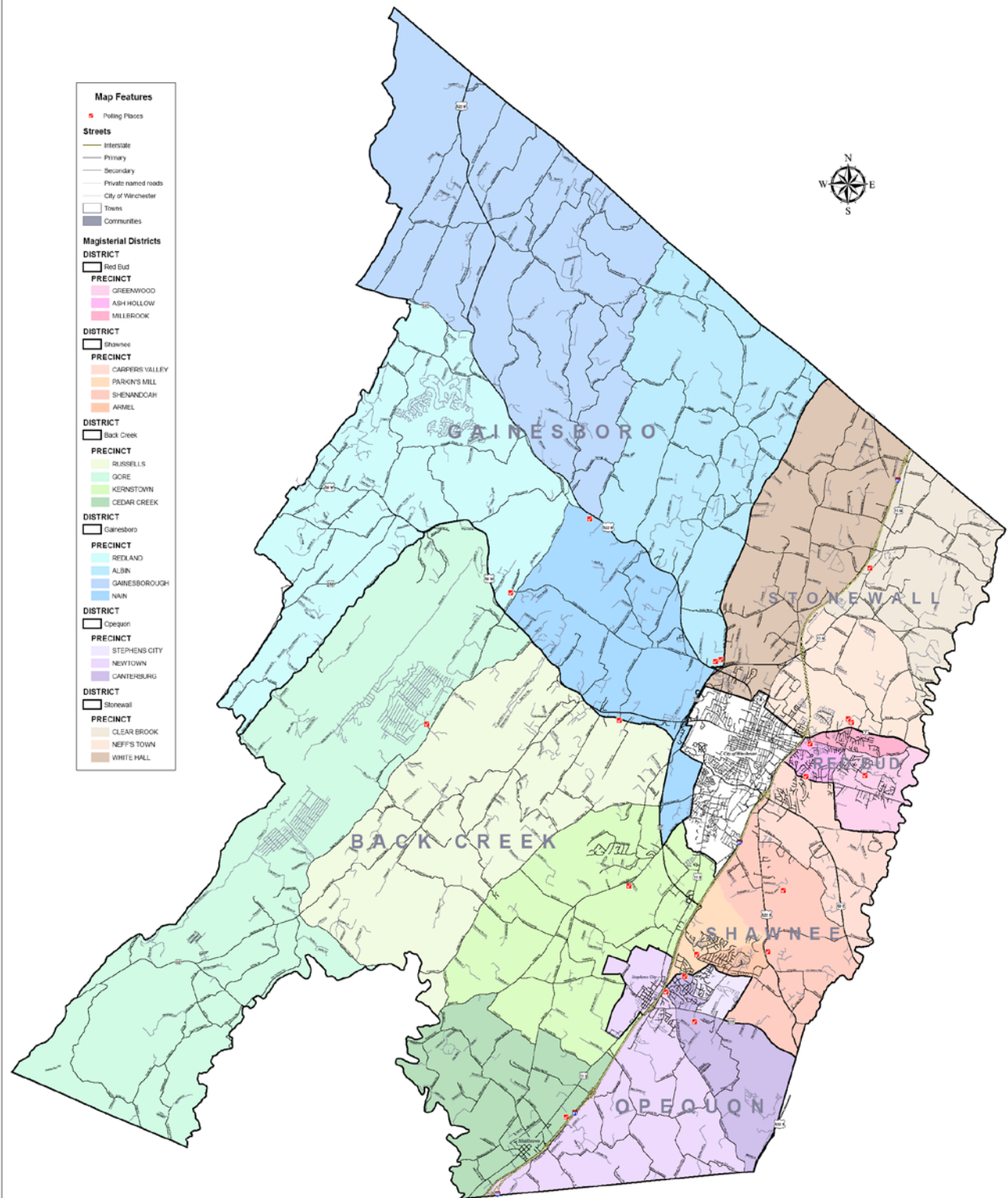
Executive Director

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, 2013. 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.

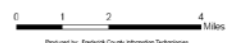
This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



# Frederick County Magisterial Districts



- Map Features**
- Polling Places
- Streets**
- Interstate
  - Primary
  - Secondary
  - Privately named roads
  - City of Winchester
  - Towns
  - Communities
- Magisterial Districts**
- DISTRICT**
- Red Bud
- PRECINCT**
- GREENWOOD
  - ASH HOLLOW
  - MILLEROOK
- DISTRICT**
- Shamree
- PRECINCT**
- CARPERS VALLEY
  - PARKERS MILL
  - SHENANDOAH
  - ARMEL
- DISTRICT**
- Back Creek
- PRECINCT**
- RUSSELLS
  - OCRE
  - KERNSTOWN
  - CEDAR CREEK
- DISTRICT**
- Gainesboro
- PRECINCT**
- REDLAND
  - ALBIN
  - GAINESBOROUGH
  - NAIN
- DISTRICT**
- Copeston
- PRECINCT**
- STEPHENS CITY
  - NEWTOWN
  - CANTERBURG
- DISTRICT**
- Stonewall
- PRECINCT**
- CLEAR BROOK
  - NEFFS TOWN
  - WHITE HALL



Produced by Frederick County Information Technologies  
 1021 Green St.  
 Winchester, VA 22601  
 APRIL 2014  
**DRAFT**

**FREDERICK COUNTY, VIRGINIA**  
**ANNUAL BUDGET**  
**FISCAL YEAR 2014-2015**

***Table of Contents***

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

***BUDGET SUMMARY***

The Budget Process.....	1
Basis of Budgeting .....	5
Debt Management .....	7
Debt Service Requirements on Currently Outstanding Bonds.....	7
Statement of Long-Term Indebtedness .....	9
Budget Calendar.....	10
Total County Revenues – Graph .....	11
Total County Expenditures – Graph .....	12
General Fund Revenues – Graph .....	13
General Fund Expenditures – Graph.....	14
Budget Summary by Category .....	15
Summary of Budgeted Full-time Personnel.....	18
Budgeted Full-time Personnel – Last Ten Fiscal Years – Graph.....	19
Summary of Part-time Personnel .....	20
County Expenditures by Source.....	21
Ten-Year Budget Comparison .....	23
Organization of Funds.....	24
General Fund Revenues .....	27
General Fund Revenue Comparison – Graph .....	28
General Fund Revenue Analysis – Graph.....	29
Property Tax Revenue – Graph.....	30
Tax-Exempt Status for Non-Profit Organizations.....	31
Northwestern Regional Adult Detention Center Fund Revenues .....	41
Frederick-Winchester Landfill Fund Revenues .....	42
Division of Court Services Fund Revenues .....	43
Shawneeland Sanitary District Fund Revenues .....	44
Airport Authority Operating Fund Revenues.....	45
Community Development Authority Fund Revenues.....	45
Lake Holiday Sanitary District Fund Revenues.....	46
EMS Revenue Recovery Fund Revenues .....	46
School Operating Fund Revenue Comparison – Graph.....	47
School Operating Fund Revenues .....	48
School Capital Projects Fund Revenues .....	51
School Debt Service Fund Revenues .....	51

School Nutrition Services Fund Revenues.....	52
Consolidated Services Fund Revenues .....	52
School Trust Fund Revenues .....	52
School Textbook Fund Revenues.....	53
NREP Operating Fund Revenues.....	54
NREP Textbook Fund Revenues .....	54
Statement of Estimated Undesignated and Designated Fund Balance.....	55
Basis of Financial Reporting.....	59
Significant Components of Document.....	61
Profile of Frederick County .....	62

***ADMINISTRATION***

Board of Supervisors.....	70
County Administrator .....	72
County Attorney.....	74
Human Resources.....	76
Independent Auditor.....	78
Commissioner of the Revenue .....	79
Reassessment .....	81
Treasurer .....	82
Finance .....	84
Information Technologies .....	86
Management Information Systems .....	88
Other.....	89
Electoral Board.....	90
General Registrar .....	91

***JUDICIAL ADMINISTRATION***

Circuit Court .....	94
General District Court.....	95
Juvenile and Domestic Relations Court.....	96
Clerk of the Circuit Court .....	97
Law Library.....	99
Commonwealth’s Attorney .....	100
Victim/Witness Program.....	102

***PUBLIC SAFETY***

Sheriff.....	105
Volunteer Fire Departments.....	107
Ambulance and Rescue Service.....	108
Public Safety Contributions .....	109
Juvenile Court Probation.....	110
Inspections .....	112
Fire and Rescue .....	114
Public Safety Communications .....	116



***PUBLIC WORKS***

Road Administration ..... 119  
Street Lights ..... 120  
General Engineering..... 121  
Refuse Collection..... 123  
Refuse Disposal..... 125  
Litter Control..... 126  
Maintenance ..... 127  
County Office Buildings ..... 129  
Animal Shelter ..... 130

***HEALTH AND WELFARE***

Local Health Department ..... 133  
Northwestern Community Services ..... 134  
Area Agency on Aging..... 135  
Property Tax Relief for Elderly/Handicapped/Veterans ..... 136  
Social Services Administration ..... 138  
Public Assistance ..... 139

***COMMUNITY COLLEGE***

Community College ..... 140

***PARKS, RECREATION & CULTURAL***

Parks and Recreation – Administration..... 143  
Parks Maintenance ..... 144  
Recreation Centers ..... 145  
Clearbrook Park ..... 146  
Sherando Park ..... 147  
Regional Library ..... 148

***COMMUNITY DEVELOPMENT***

Planning and Development ..... 150  
Economic Development Authority ..... 152  
Zoning Board ..... 154  
Building Appeals Board..... 155  
Northern Shenandoah Valley Regional Commission ..... 156  
Soil and Water Conservation District ..... 157  
Extension..... 158

***MISCELLANEOUS***

Transfers..... 160

## ***OTHER FUNDS***

Northwestern Regional Adult Detention Center Fund.....	161
Refuse Disposal – Landfill Fund.....	163
Division of Court Services Fund.....	165
Shawneeland Sanitary District Fund.....	168
Airport Authority Operating Fund.....	170
Community Development Authority Fund.....	172
Lake Holiday Sanitary District Fund.....	173
EMS Revenue Recovery Fund.....	174

## ***SCHOOL FUNDS***

Instruction.....	177
Administration/Attendance and Health Services.....	178
Pupil Transportation Services.....	179
Operation and Maintenance Services.....	180
Facilities.....	181
Technology.....	182
School Debt Service Fund.....	183
School Transfers.....	184
Contingency Reserve.....	185
School Nutrition Services Fund.....	186
School Textbook Fund.....	187
School Trust Funds.....	188
NREP Operating Fund.....	189
NREP Textbook Fund.....	190
Consolidated Services Fund.....	191

## ***CAPITAL FUNDS***

Capital Improvements Plan.....	192
School Capital Projects Fund.....	200

## ***STATISTICS***

Property Value and Construction.....	201
Building Permits Issued – Graph.....	201
Assessed Valuation of All Taxable Property.....	202
Property Tax Rates.....	203
Tax Comparison – Graph.....	203
Statement of Net Position.....	204
Demographic Statistics.....	205
Average Household Income Comparison – Graph.....	205
Additional Miscellaneous/Demographic Statistics.....	206
Principal Real Property Taxpayers.....	207
Miscellaneous Statistics.....	208
Taxpayer Costs.....	209
<b><i>GLOSSARY</i></b> .....	210

## ***INDEX***

# Budget Message



Old Frederick County Courthouse  
Winchester, Virginia



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

540/665-5666  
Fax 540/667-0370  
E-mail:  
jriley@fcva.us

July 1, 2014

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 2014-2015. 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. Salary initiatives, outside agency funding concerns, revenue/fee enhancements, maintaining a level real estate tax rate, and future capital needs 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 2015 Budget Process, Development and Issues**

The FY 2015 budget process began in November 2013 with departments and outside agencies receiving budget packets for completion and submission to the Finance Department in December 2013. The Finance Committee Chairman presented a budget memo in November 2013 to share his concerns on the upcoming budget. In his memo, the Chairman: 1) anticipated property taxes remaining constant; 2) continued fund balance funding of \$4.3 million; 3) continued ratio split of new tax revenue between the General Fund and the School Operating Fund; 4) stressed the importance of an upcoming salary survey to help set goals and identify needs; and 5) requested consulting with an outside firm to do a "right size" study by department. The Chairman also expressed concern over future capital needs of the County and to consider developing a prioritized plan to catch up on those issues. These points were communicated during the budget process, however, 4 and 5 listed above were not included in the FY 2015 budget. A salary survey was conducted but any results and action have not been implemented at this time. A few capital items were able to remain in the budget: fourteen new vehicles for the Sheriff's Office, one new vehicle for Social Services, and construction of the Rose Hill Park trail.

Another difficulty during this budget process was the General Assembly's delay in the passing of a state budget. Lawmakers were at odds regarding whether to include Medicaid expansion in the state's biennium budget. Due to this impasse, there was much uncertainty as to how or if funding would be affected for areas such as school funding or Compensation Board funding. The General Assembly finally passed a budget on June 12 without Medicaid expansion and then approved by the Governor on June 23.

Budget development issues and strategies were as follows:

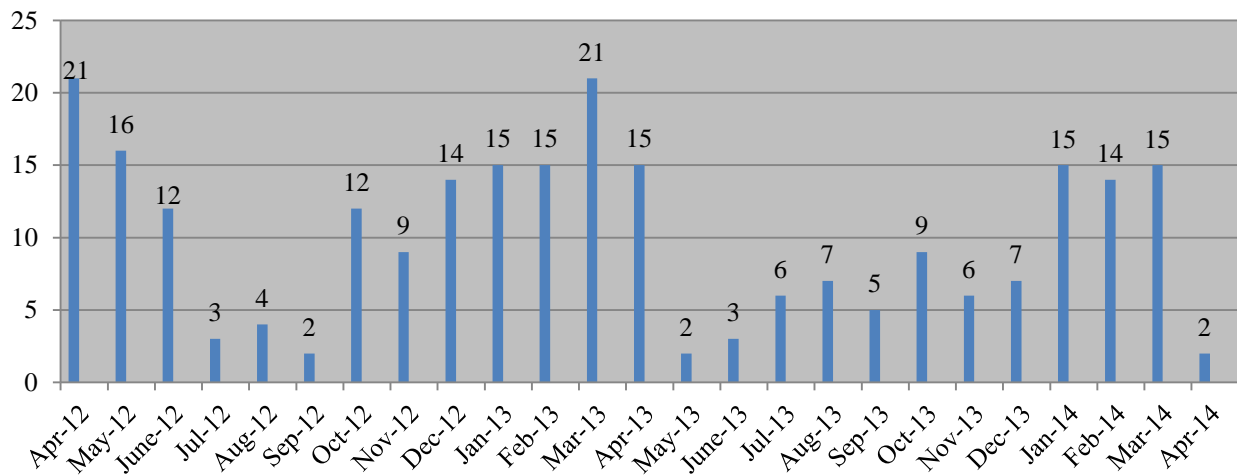
- Affordable Care Act implementation and costs.
- Health Care increased costs.
- Changes to Virginia Retirement System – Hybrid Plan.
- Implementing Five Year Capital Replacement Plan.

- Salary survey study conducted by independent consultant.
- FY 2014 items funded in the Fall that will affect FY 2015.

Revenue increases continue in areas such as sales tax, meals and lodging taxes, personal property taxes, recordation taxes, building permits, and Development Review fees which are all positive economic indicators. The unemployment rate for Frederick County also has shown steady improvement running consistently below the state and national averages.

Foreclosures in Frederick County have shown an up and down cycle over the last two years with the winter months being the worst for this activity. Comparing April 2012 to April 2014, foreclosures have shown a sharp downturn in that time period.

**# Residential Foreclosures by Month**



Looking at what departments requested for FY 2015, most increases were made up of capital requests. Capital purchases have been deferred for many years due to budget constraints. Here is a brief look at what some of the departments requested to be funded or purchased in FY 2015:

<b>Registrar's Office:</b>	
55 voting machines and related equipment and training	\$322,114
<b>Sheriff's Office:</b>	
Outdoor stand alone camera - surveillance	\$9,000
ENT Callbox – for barricade situations	\$10,000
LETS Body Worn Transmitter	\$10,000
Two unmarked vehicles for Investigators	\$50,258
Two 4x4 marked patrol vehicles	\$49,750
24 marked patrol vehicles	\$611,068
One Emergency Response Team Vehicle - used	\$25,000
Crisis Negotiation/Command Post Vehicle	\$100,000
<b>Fire and Rescue:</b>	
Vehicles – two replacement, one new	\$100,000
PortaCount and required equipment	\$20,000
Bariatric Stretcher with Attachments	\$9,854
Twelve Gas Meters	\$69,000
Onboard RV Generator – Command 10	\$6,000
One Lifepak 15 Monitor/Defibrillator	\$40,000
Laerdal SimMan3G Training Manikin	\$50,000

Laerdal SimJunior Training Manikin	\$50,000
Laerdal SimBaby Training Manikin	\$50,000
Noelle Obstetrical Training Manikin	\$10,000
<b>Parks and Recreation:</b>	
Relocate registration desk, replace conference room, projector screen and lobby chairs	\$6,000
Two Wii Entertainment Centers	\$10,000
Replace siding at Sherando Pool bathhouse, pump room/concession building & picnic shelter & Clearbrook Pool bathhouse & pump room/concession building	\$60,000
Replace field lights and poles at four Sherando Park ballfields and lights and poles at four Clearbrook ballfields	\$1,300,000
Spray ground & slides at existing Sherando & Clearbrook park pools	\$1,251,000
Trail at Rose Hill park per pending lease agreement	\$180,000
Two pickup trucks – replacement - Clearbrook and Sherando Parks	\$50,000
72” Mower – Clearbrook Park	\$18,000
Tractor mounted Root Pruner – Clearbrook Park	\$14,500
Replace pool tile in zero depth entry area of pool – Clearbrook Park	\$6,500
Repair concrete floor of storage building – Sherando Park	\$10,000
Replaster swimming pool diving well & lane lines – Sherando Park	\$30,000
Additional playground piece to existing structure – Sherando Park	\$25,000
Access Road with Parking/Trails – Sherando Park	\$1,541,000

A heavily discussed topic during this budget process was contributions to outside agencies. There are twenty-one agencies that receive funding from Frederick County. Most all of the agencies requested an increase in funding for FY 2015. The requests for FY 2015 from these agencies totaled slightly over \$2.1 million. All the agencies were carefully scrutinized and funding for four agencies (Blue Ridge Legal Services, Shenandoah Valley Discovery Museum, Northern Va. 4-H Center, and Our Health) was eliminated in FY 2015. All other agencies were kept at rounded present level amounts totaling \$1.8 million.

The General Fund budget for FY 2015 totals \$142,387,562. This is an increase over FY2014 of \$9,363,155. Any new General Fund Property Taxes and Other Local Taxes revenue is split with the School Board. This revenue increased by \$8,105,998 with the School Board receiving 57%, or \$4,620,419, and the other 43%, or \$3,485,579, remaining in the General Fund. The remaining increase of \$1.2 million is General Fund department specific and remains in the General Fund to offset expenses for those departments. The revenue adjustments are as follows:

General Property Taxes	\$6,321,847
Other Local Taxes	\$1,784,151
Permits, Fees and Licenses	\$291,863
Fines and Forfeitures	\$66,000
Use of Money and Property	\$660
Charges for Services	\$63,002
Miscellaneous	(\$93,589)
Recovered Costs	\$684,372
State Revenue	\$243,349
Federal Revenue	\$1,500

As stated above, \$4.6 million of new revenue remained in the General Fund to fund any necessary adjustments. With the budget issues and strategies in mind, General Fund expenditure adjustments were able to occur for FY 2015 as follows:

- ▶ Health Insurance Premium increase – The County experienced close to a ten percent increase in health insurance rates. Employer contributions were able to absorb this increase with employee contributions remaining constant. The same benefit plan was maintained.
- ▶ Jail contribution increase – The adopted contribution amount was \$4.9 million, an increase of \$235,000 over FY 2014. This amount was reduced by the Jail Board Authority after the official adoption of the FY 2015 budget.
- ▶ Salary Increases – An average of 3.7 percent was given to County employees effective October 1, 2013. No salary increases were included for FY 2015. Part-time salaries have also increased in several departments.
- ▶ Computer Refresh Plan – The remainder of the County’s outdated computers are being replaced in FY 2015. The rest were replaced in FY 2014.
- ▶ Airport Operating Contribution – An increase to the Airport Contribution from the General Fund is needed. The sales of fuel has decreased significantly which leads to a larger contribution from the localities that help fund the Airport.

The county held a public hearing on the proposed FY 2015 budget on March 26, 2014. Twenty-six speakers voiced their concerns at the public hearing to include School System employees and citizens wanting to see full funding of schools, citizens wanting to see full funding of the Handley Library contribution and the Shenandoah Valley Discovery Museum, and citizens concerned about the public safety sector.

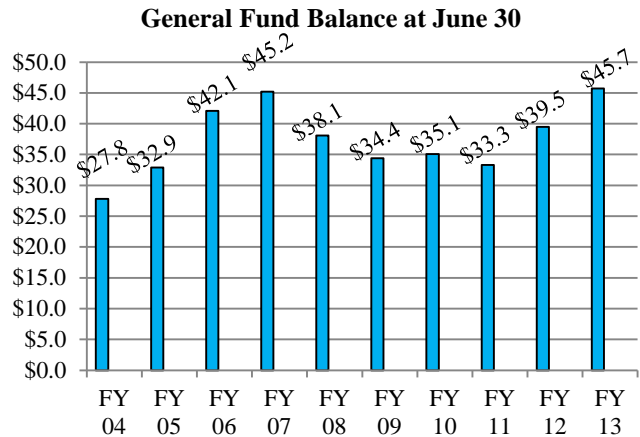
The adoption of the FY 2014-2015 budget occurred on April 9, 2014.



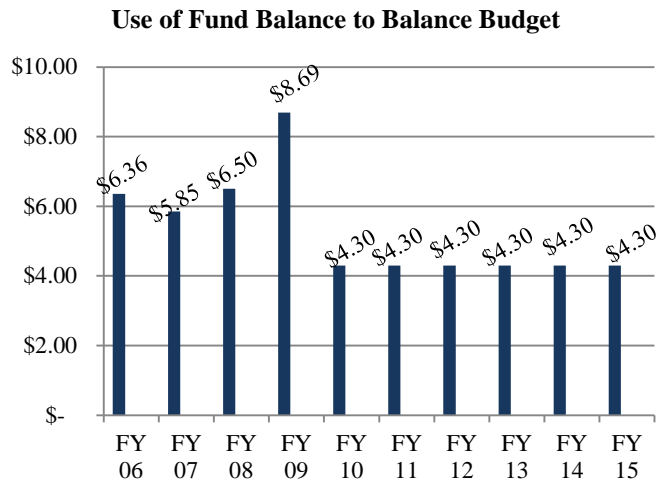
Several changes occurring in the School System budget in FY 2015 are as follows:

- ▶ FY 2015 state revenue for the School Operating Fund is based upon former Governor McDonnell’s budget proposal. Increased revenue is due primarily to re-benchmarking the Standards of Quality (SOQ) which occurs every two years and reflect the state’s share of the current cost of continuing current SOQ programs.
- ▶ Increased state and local revenues for FY 2015 will primarily be used to continue current services, programs, and Virginia Retirement System benefits for staff.
- ▶ Increased local revenues also provided funding to implement a full-day kindergarten program beginning in the 2014-2015 school year. The implementation cost includes hiring 27.5 new full-time equivalent classroom and resource teaching positions.
- ▶ A portion of increased revenues is reserved for a potential salary increase for staff. A funding reserve was necessary due to the absence of a state approved budget. At the time of budget approval by the School Board, the Virginia General Assembly did not approve a state budget for the FY 2015. Once the state budget is finalized and approved, reserved funds will be allocated based on the School Board’s budget priorities and availability of funds.
- ▶ Increased federal revenue for programs such as Improving Basic Reading and Math Programs and Individuals with Disabilities, restores funding for these programs to levels prior to the federal sequestration.
- ▶ Provided one-time funds for non-routine capital projects including roof replacement, water conservation and energy performance, HVAC upgrades, technology equipment replacements and additions, and bus and vehicle replacements. Funding is provided by reduced principal and interest payments on buildings accounted for in the School Debt Service Fund.

The Board of Supervisors approved FY 2015 General Fund allocations to the school operating fund of \$65.3 million and \$14.6 million to the school debt service fund. This is a \$4.6 million increase to the school operating fund and a constant level for school debt service compared to FY 2014. The General Fund budget increased by \$9.3 million from FY 2014, 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 for the last six fiscal years. 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.

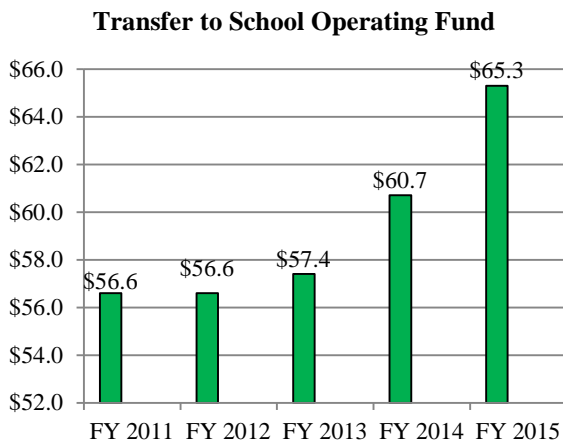


The General Fund has remained at a manageable level for the past decade. There has been a sixty-four percent increase in fund balance over the last ten years. With a larger operating budget comes a higher fund balance. The County previously had a fund balance policy of ten percent of the operating budget. This amount has been increased to seventeen percent as recommended by GFOA.



### County Expenditures

The total county budget for FY 2015 is \$264 million, an increase of 6.8% from the FY 2014 adopted budget. This figure does not include transfers made

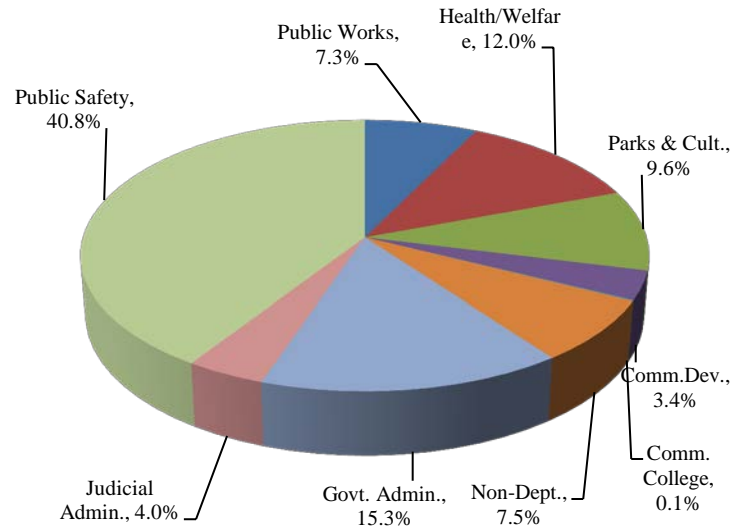


between various funds. The transfer from the General Fund to the School Operating Fund equals \$65,347,740, which is \$4,620,419, or 7.6% more than the transfer made for FY 2014. Looking back five years, the transfer to the School Operating Fund has increased 15.3%, or \$8,710,072. Another transfer occurs between the General Fund and the Regional Jail Fund. This contribution totals \$4,991,484, a 5% increase, or \$235,597, compared to FY 2014. This transfer has increased 47% or \$1,602,654 over the last five years due to increases in County inmate population and growing regional jail costs.

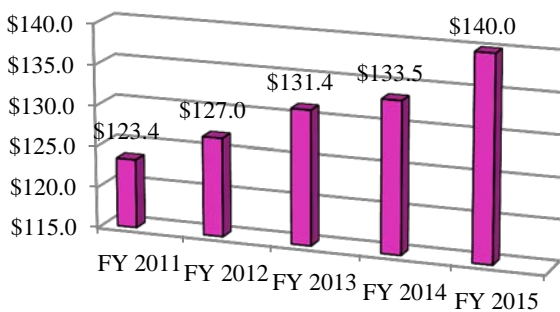


## General Fund

The General Fund budget totals \$57.3 million, excluding school, jail, and airport operating transfers, an increase of 8.5%, or \$4,502,295 over FY 2014. Salaries and fringes increased primarily due to salary adjustments made in FY 2014, increased part-time and overtime, and budgeted health insurance increases. General Fund expenditures have increased twelve percent, or \$6.4 million over the past five years.



## School Operating Budget



## School Operating Fund

The School Operating Budget for FY 2015 is \$140 million which is an increase of 4.8% from FY 2014. Over the past five years, the School Operating Fund has increased twelve percent, or \$16.6 million. This budget is based on a projected student enrollment of 13,066. Student enrollment has risen by 10 from September 2009 to September 2013. Over the last ten years, student enrollment has increased 11% or 1,303 students.

## School Construction

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

- Construction of a replacement Frederick County Middle School is first priority on the Capital Improvement Plan. 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. Construction is scheduled to begin in April 2014.
- Renovation and upgrade to Robert E. Aylor Middle is the second priority on the Capital Improvements Plan. The current facility opened in 1969. The addition is scheduled to begin in November 2015 and will increase student capacity to about 900 total students. Renovations are scheduled to begin July 2016.
- Construction of the county's 4<sup>th</sup> high school is scheduled to begin September 2015 to accommodate a July 2018 opening. High school student enrollment projections will exceed existing building capacity in the fall of 2016.

- Renovations and upgrades are scheduled for James Wood High School, Apple Pie Ridge Elementary School, and Bass Hoover Elementary School. Improvements to Sherando High School's parking lot and softball fields are included on the CIP. Project estimates will be determined when design and scoping of the projects are complete.
- Renovations and/or additions are planned for Armel Elementary School and Indian Hollow Elementary School. Armel Elementary School addition will provide for a larger student capacity. The aging Indian Hollow facility was built in 1988 and needs an addition to address future growth and current educational standards.
- Land acquisitions for the construction of the county's 5<sup>th</sup> middle school and 12<sup>th</sup> and 13<sup>th</sup> elementary schools are also on the schools' CIP listing.

### County Revenues

The tax rates are assessed as follows:

Real Estate	\$.585 per \$100
Personal Property	\$4.86 per \$100
Business & Occupational	
Retail	\$.20 per \$100
Contractors	\$.16 per \$100
Professional Services	\$.58 per \$100
(calculated on gross receipts)	
Wholesale (calculated on purchases)	\$.05 per \$100
Machinery and Tools	\$2.00 on declining values

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

The FY 2015 revenue plan includes the use of \$4.3 million of the county's projected unreserved fund balance. The June 30, 2014 fund balance is projected to reach approximately \$36.5 million. At July 1, 2014, this amount will be reduced to approximately \$32.2 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 seventeen percent of the General Operating Fund. This amount equates to about \$24.2 million or approximately 45 days of operating funds.

**IMPORTANT NOTE:** On July 16, a special budget worksession was held to discuss certain issues:

- Due to the delay in the passing of a state budget, salary initiatives for both school and county employees were put on hold. An average 2.5% salary increase for school employees was approved with a comparable increase approved for county employees.
- Several outside agencies were revisited to review contribution amounts. The Handley Library was approved to receive their full request of \$862,665; Shenandoah Valley Discovery Museum will remain at zero funding; Our Health's contribution was reinstated in the amount of \$20,000; and the Northern Shenandoah Valley Regional Commission was approved to receive their full request of \$44,085.
- Six new full-time firefighter positions were approved for the Star Tannery Fire Company due to low volunteer participation at that company and supplemental funding was approved for seven new positions were approved for Social Services due to heavy workload.

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

The FY 2014-2015 budget meets the growing needs of a steadily growing community in the aftermath of a recession. Unfunded requests from the Sheriff's Office, Fire & Rescue, and Parks and Recreation were outlined previously. Other budget needs remain unfunded. To name a few:

- New position needed in Human Resources, Commissioner of the Revenue, Reassessment Office, and Parks and Recreation.
- 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, swimming pools and pool buildings at Clearbrook and Sherando Parks.

The school division is projected to receive a net \$6.5 million more revenue from all sources for the operating fund – increase from state and local sources offset by a reduction in miscellaneous property rental dollars. Increased revenue was used to fund \$3.7 million additional costs to continue current services and programs and \$1.7 million to implement full-day kindergarten. The following budget priorities were not met:

- 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.
- Delayed funding for other items such as: salary increases, staff development, substitute employee wages, equipment replacements, and other operational items.

## **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. Utilizing land use planning and commercial/industrial opportunities to offset impacts from existing planned residential uses will facilitate this objective.

This past year, Navy Federal Credit Union became Frederick County's largest private employer. The company employs more than 1,000 people. In addition, Navy Federal Credit Union was recognized by *Forbes* magazine as one of the best places to work and is the only company in the northern Shenandoah Valley with this designation.

HP Hood, LLC continues to expand its Frederick County facility and we are appreciative of their commitment to the community and the continued investment and employment in Frederick County. HP Hood, LLC was selected by *Dairy Foods Magazine* as Processor of the Year for 2013.

While other localities have experienced business closures and job losses, Frederick County has been fortunate to experience steady continued economic growth. Over the past decade, Frederick County has ranked in the top tier of all counties in Virginia. We rank #12 in capital investment secured with over \$730 million and #6 in new jobs created with over 4,800.



Frederick County will continue to vie for economic development projects in the future. Geographic location, transportation network, proximity to the Virginia Inland Port, and overall quality of life are just a few of the characteristics that will continue to make Frederick County a competitive location for future business attraction and existing business expansion.



The Village at Orchard Ridge, which is a subsidiary of the National Lutheran Home, continues to develop its approximately 402,580 square feet senior living facility. This 131 acre project is located near the Winchester Medical Center with 517 independent living residences, 96 assisted living units, and 72 skilled nursing units. With the pending retirement of the baby boomers, retirees are seeking diverse retirement options to include rural living, subdivision living, and age-restricted communities. Frederick County has a wide variety of senior living options. In addition to The Village at Orchard Ridge, we have Westminster Canterbury, which provides independent and assisted living options, as well as skilled nursing care. We also have Spring Arbor, which is a skilled nursing facility located on Route 50 between The Village at Orchard Ridge and the Winchester Medical Center.

The Lake Holiday Spillway Upgrade Project was a large endeavor taken on by Frederick County and has been completed. The Lake Holiday Dam, located in Frederick County, had been showing significant deficiencies for many years. Lake Holiday was under a consent order to fix the spillway by the Department of Conservation and Recreation, Division of Dam Safety. The Lake Holiday Sanitary District was created to take care of the project, with Frederick County backing the loan for the construction. The loan will be paid back with fees paid by landowners that reside in the Lake Holiday subdivision.

Growth in Frederick County has remained fairly steady over the last six years. Housing permits reached an all-time high in FY 2004-2005 in Frederick County with 2,004 residential permits issued during that fiscal year. Housing construction has decreased significantly since then dropping to the current FY 2014-2015 number of 894 residential permits being issued. The chart on page 201 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 81,207. 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. 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.

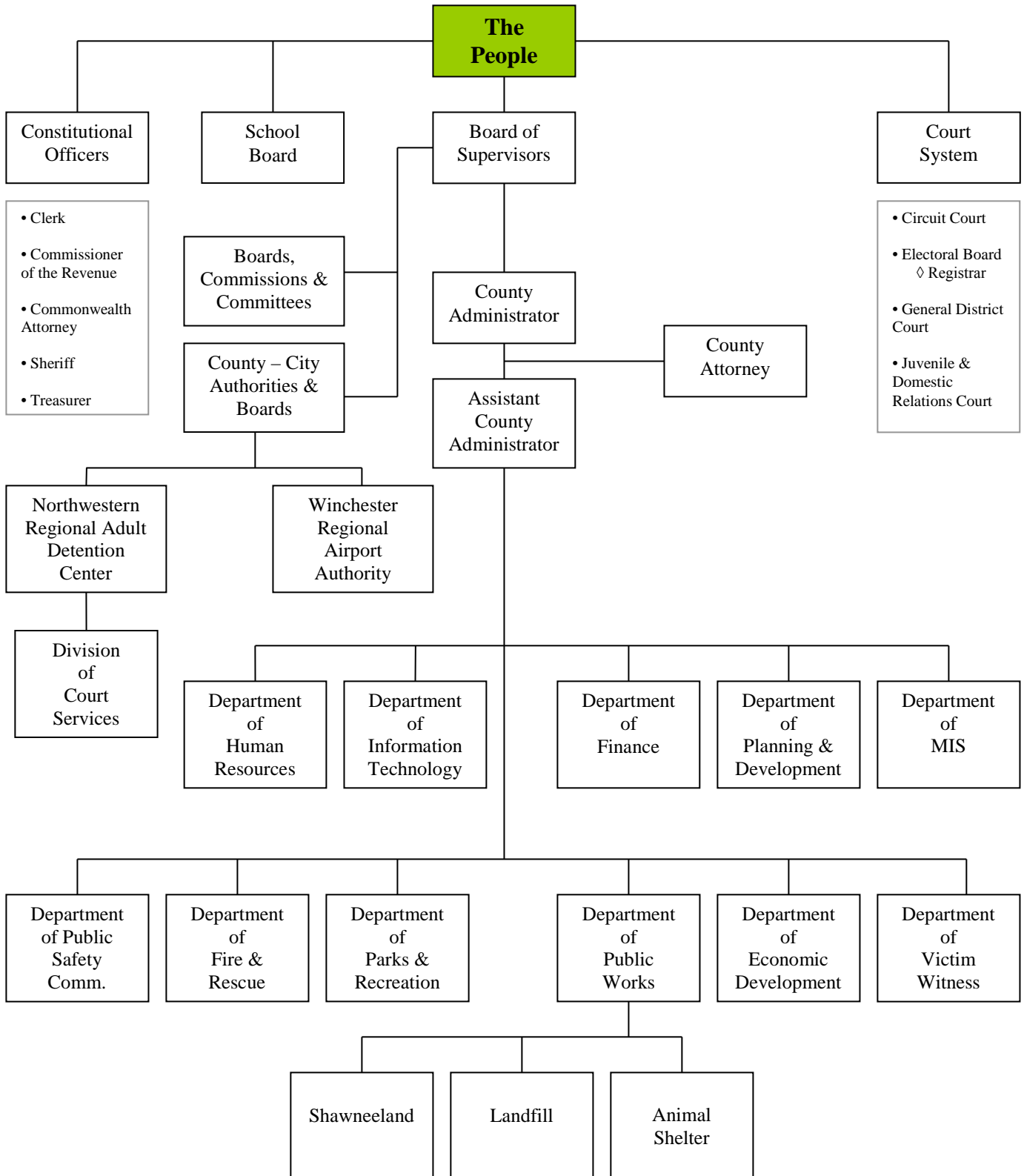
**E. Reserve Fund Policies**

- 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.

# 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 2014-2015 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 economy continues to show slow and steady improvement in different areas. Real estate values appear to be rising and foreclosures are becoming less abundant. The average selling price of a home in Frederick County in 2011 was \$194,633, in 2012 the average dropped to \$212,101. In 2013 the average selling price of a home was \$228,941. As of June 2014, 74 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 2013 was 5%, down slightly from one year ago when the rate was 5.3%. The 2013 rate for Frederick County is slightly lower than the statewide rate of 5.6% and significantly lower than the national rate of 7.4%.

There have been recent indicators that the local economy in Frederick County is showing signs of recovery. Sales tax continues to increase at an average rate of nine percent. Other positive indicators include a below state average unemployment rate, a fairly steady showing in construction-related permits, and an increase in development review fees. Several factors guided the FY 2015 budget process. First the real estate tax rate and personal property tax rate remained unchanged for county citizens; second, involuntary reductions in the workforce were not considered; and third was the 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 budget priorities were a part of this year's budget process:

- Property taxes anticipated to remain constant.
- The annual use of up to \$4.3 million of fund balance funding would continue to be considered to balance the FY 2015 budget.
- Attempt to allocate new funding with the schools on a basis consistent with the current funding allocation.
- Develop a plan and set goals to address identified needs regarding compensation and benefit packages as a result of the independent salary survey to be completed in early 2014.
- Consult with an outside firm to conduct an analysis of appropriate staffing levels by department in order to predict needs and develop a plan to insure right sizing within the organization.
- Identify and quantify deferred capital investments to accomplish the development of a prioritized plan to catch up on these issues.
- Provide responsible stewardship for county funds to ensure the citizens receive the best services possible for the funds expended.
- Ensure a highly trained public safety program to provide efficient services and protection to county citizens.

Throughout the budget process, the Board of Supervisors were presented the following funding scenarios to balance the FY 2015 budget.

<b>FY 2015 Scenarios</b>	<b>Scenario A</b>	<b>Scenario B</b>	<b>Scenario C</b>	<b>Scenario D</b>
		<b>3 Cent RE Tax Increase</b>	<b>6 Cent RE Tax Increase</b>	<b>9 Cent RE Tax Increase</b>
FY 15 Additional General Fund Revenue	8,105,998	8,105,998	8,105,998	8,105,998
Proposed Revenue from RE Tax Increase		2,250,000	4,500,000	6,750,000
FY 15 Additional Funding for Expenditures	8,105,998	10,355,998	12,605,998	14,855,998
Total additional funding for School Fund from General Fund	4,620,419	5,902,919	7,185,419	8,467,919
Total additional funding for General Fund (non-schools)	3,485,579	4,453,079	5,420,579	6,388,079
	8,105,998	10,355,998	12,605,998	14,855,998
Windfall from RE tax increase in FY 2014		1,125,000	2,250,000	3,375,000

The above scenarios were created with the following assumptions:

- Operating split → 57% Schools, 43% General Fund
- All scenarios use current funding of \$4.3 million from Unassigned Fund Balance
- Windfall from RE Tax increase could be used for capital

After deliberations, the Board of Supervisors decided to keep the current tax rate and fund balance funding by choosing Scenario A. Fund balance funding for FY 2015 would remain at \$4,300,000, the same level used in FY 2014. In each Scenario, revenues were increased by \$8,105,998 and consist of those General Property Taxes and Other Local Taxes, which are the revenues to be shared with the school system. The changes in these revenue categories are listed below:

<b>Revenue Category</b>	<b>Increase (Decrease)</b>
Real Property Taxes	2,550,000
Public Service Corp. Taxes	700,000
Personal Property Taxes	2,926,847
Penalties, Interest, & Admin. Fees	145,000
Local Sales & Use Taxes	37,560
Business & Prof. Occup. Licenses	950,000
Auto Rental Tax	25,000
Motor Vehicle Licenses	75,000
Bank Stock Taxes	40,000
Recordation Taxes	345,591
Tax on Wills	1,000
Meals and Lodging Taxes	310,000
<b>Total Change in Revenue</b>	<b>8,105,998</b>

Actual total revenues for the General Fund increased by \$9.3 million. The remaining \$1.2 million increase is General Fund department specific and include such revenue areas as permits, fees, fines, recovered costs, and state categorical funding.

General Fund expenditure requests for FY 2015 were \$19.1 million above the FY 2014 approved General Fund budget. Here is a breakdown by function:

<b>Function</b>	<b>FY 14 Approved</b>	<b>FY 15 Request</b>	<b>Increase (Decrease)</b>
General Govt.	8,394,217	9,368,134	973,917
Judicial Administration	2,124,752	2,404,885	280,133
Public Safety	25,469,242	30,012,108	4,542,866
Public Works	3,940,814	4,245,249	304,435
Health/Welfare	6,935,132	7,109,842	174,710
Comm. College	56,493	81,091	24,598
Parks/Cultural	5,107,445	9,890,378	4,782,933
Community Development	1,818,346	1,987,212	168,866
School Transfers	75,353,472	83,853,472	8,500,000
Non-Departmental	3,824,494	3,217,987	(606,507)
<b>Total</b>	<b>133,024,407</b>	<b>152,170,358</b>	<b>19,145,951</b>

The largest increases were in Public Safety, Parks and Recreation, as well as the \$8,500,000 increase requested by the School Board. Public Safety increases are primarily capital requests which include 28 Sheriff vehicles, three Fire and Rescue vehicles, miscellaneous sheriff and fire and rescue equipment, as well as increases in part-time and overtime expenses. Parks and Recreation capital requests include funding for replacement of lights and poles at park ballfields, construction of spray grounds and slides at both pools, access road with parking and trails as well as improvements to various park buildings and property.

A topic that generated much discussion was the County's contributions to outside agencies. There are twenty-one agencies that have received a contribution from the County and they were analyzed during this budget process regarding amount and use of county funds. Below is a chart that lists what the agencies requested for FY 2015 and the amount that was approved for FY 2015.

<b>Organization</b>	<b>FY 2015 Adopted Budget</b>	<b>FY 2015 Request</b>
NW Works, Inc.	\$25,000	\$28,000
Access Independence, Inc.	\$11,000	\$12,000
Tourism Program	\$100,500	\$100,500
Courthouse Museum	\$25,000	\$25,000
CLEAN, Inc.	\$10,000	\$15,000
Youth Development Center	\$22,000	\$30,000
Lord Fairfax EMS Council, Inc.	\$16,000	\$18,062
Health Department	\$301,000	\$387,267
Northwestern Community Services	\$318,000	\$416,029
Shenandoah Area Agency on Aging	\$60,000	\$73,000
The Laurel Center	\$6,000	\$8,000
Lord Fairfax Community College	\$56,000	\$81,091
Youth Football Program	\$3,000	\$5,000
The Handley Library	\$800,000	\$862,665
Shenandoah Apple Blossom Festival	\$3,800	\$5,000
NSV Regional Commission	\$43,000	\$44,085
Lord Fairfax Soil & Water	\$7,000	\$11,250
Blue Ridge Legal Services	\$0	\$5,756
Shenandoah Valley Discovery Museum	\$0	\$25,000

Northern Va. 4-H Center	\$0	\$3,825
Our Health	\$0	\$25,000

Most of these outside agencies remained at present level funding except for the last four in the list where funding was eliminated for FY 2015.

The new revenue to be shared with the school system as mentioned above was \$8,105,998. As shown above, the school system requested \$8.5 million from the General Fund. The amount of new revenue earmarked for the school system was \$4,620,419, or 57% of the new revenue. The remaining 43%, or \$3,485,579 would be able to go towards General Fund increases. An enormous difficulty during this budget process was the General Assembly's delay in the passing of a state budget. Lawmakers were at odds regarding whether to include Medicaid expansion in the state's biennium budget. Due to this impasse, there was much uncertainty as to how or if funding would be affected for areas such as school funding, welfare programs, and Compensation Board funding. The General Assembly finally passed a budget on June 12 without Medicaid expansion and then approved by the Governor on June 23.

The Public Hearing on the FY 2014-2015 budget was held on March 26, 2014. Twenty-six speakers presented their views to the Board of Supervisors that night with the majority wanting to see full funding to the School System to cover salary increases for teachers. Other speakers were there to show support to The Handley Library and the Shenandoah Valley Discovery Museum as well as citizens supporting public safety employees.

The proposed FY 2015 budget was adopted on April 9, 2014 with a real estate tax rate of .585 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 has been 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.

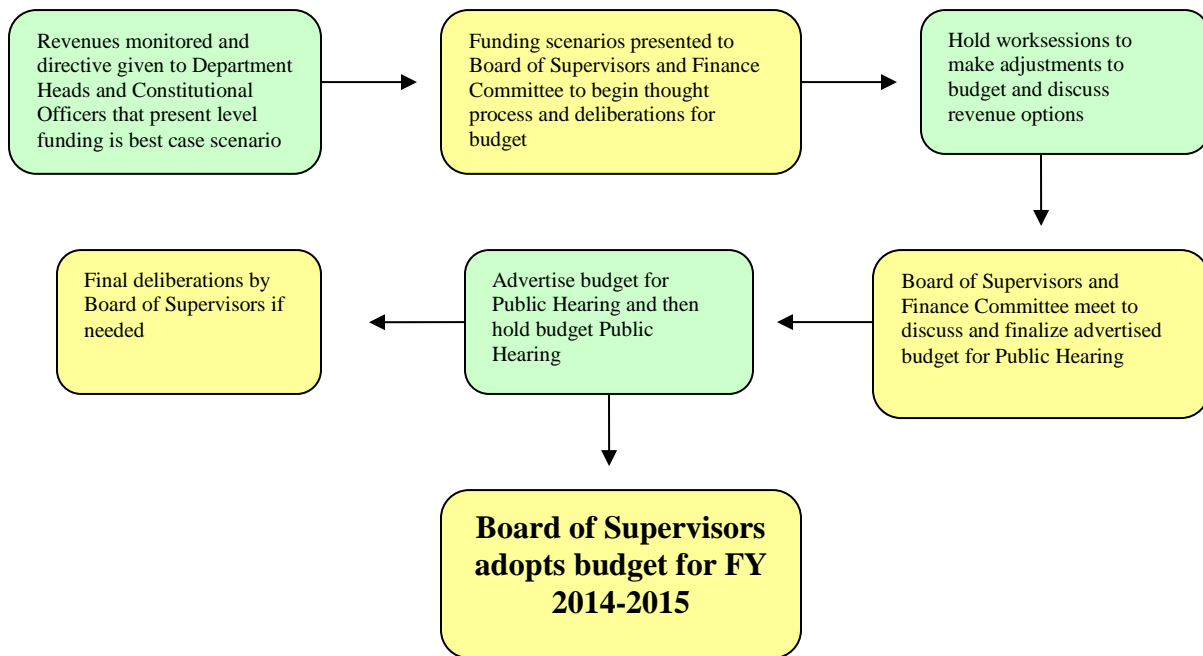
**IMPORTANT NOTE:**

On July 16, a special budget worksession was held to discuss certain issues:

- Due to the delay in the passing of a state budget, salary initiatives for both school and county employees were put on hold. An average 2.5% salary increase for school employees was approved with a comparable increase approved for county employees.
- Several outside agencies were revisited to review contribution amounts. The Handley Library was approved to receive their full request of \$862,665; Shenandoah Valley Discovery Museum will remain at zero funding; Our Health's contribution was reinstated in the amount of \$20,000; and the Northern Shenandoah Valley Regional Commission was approved to receive their full request of \$44,085.
- Six new full-time firefighter positions were approved for the Star Tannery Fire Company due to low volunteer participation at that company and seven new positions were approved for Social Services due to heavy workload.



## 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 2015 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 2015 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 Lease Revenue Bonds, School Literary Bonds sold to the state's Literary Fund, and School Obligation Bonds, the County does not have any other debt. The following is a summary of long-term debt transactions reported in the Comprehensive Annual Financial Report for June 30, 2013:

	Balance July 1, 2012	Issuances/ Increases	Retirements/ Decreases	Balance June 30, 2013	Amount Due Within One Year
<b>Primary Government:</b>					
<b>Governmental activities:</b>					
Lease revenue bonds payable	\$30,575,000	--	\$1,400,000	\$29,175,000	\$1,475,000
County General obligation bonds:					
Library	2,759,400	--	214,682	2,544,718	226,411
School General obligation bonds:					
School	103,670,172	4,435,000	8,242,606	99,862,566	8,164,756
Add deferred amount for issuance premiums	3,561,748	409,095	478,145	3,492,698	481,833
Total School General obligation bonds	\$107,231,920	\$4,844,095	\$8,720,751	\$103,355,264	\$8,646,589
State Literary Fund loans:					
School	4,452,765	--	814,149	3,638,616	814,149
Intergovernmental loans	162,128	--	11,753	150,375	12,346
Claims	626,952	8,036,969	7,916,524	747,397	747,397
Capital Leases	396,281	96,644	221,444	271,481	207,028
Net OPEB obligation	8,621,000	2,545,000	390,000	10,776,000	--
Compensated absences	2,675,907	2,282,696	1,873,135	3,085,468	2,159,828
Total governmental activities	\$157,501,353	\$17,805,404	\$21,562,438	\$153,744,319	\$14,288,748

General Fund revenues are used to pay all long-term general obligations and General Fund capital leases. General Fund revenues are used to liquidate the net other post-employment benefit obligations for the County. The School Operating Fund is used to liquidate the net other post-employment benefit obligations for the School Board.

Annual requirements to amortize all long-term obligations and related interest are as follows:

Year Ending June 30,	Long-term Debt		Literary Loans		Capital Leases	
	Principal	Interest	Principal	Interest	Principal	Interest
2014	\$8,391,167	\$4,769,956	\$814,149	\$109,158	\$207,028	\$11,711
2015	8,406,503	4,346,885	814,149	84,734	19,225	1,793
2016	8,412,671	3,946,564	814,149	60,310	19,853	1,165
2017	8,244,713	3,546,269	814,149	35,885	20,502	516
2018	8,202,680	3,154,363	382,000	11,460	4,873	25
2019-2023	37,479,550	10,223,018	--	--	--	--
2024-2028	18,525,000	3,797,655	--	--	--	--
2029-2033	4,745,000	977,789	--	--	--	--
2034-2038	--	--	--	--	--	--
2039-2043	--	--	--	--	--	--
Total	\$102,407,284	\$34,762,499	\$3,638,616	\$301,547	\$271,481	\$15,210

The cost of equipment under current capital leases is \$1,001,229.

Year Ending June 30,	Lease Revenue Bonds		Intergovernmental Loans	
	Principal	Interest	Principal	Interest
2014	\$1,475,000	\$1,329,198	\$12,346	\$5,480
2015	1,540,000	1,262,516	12,739	5,041
2016	870,000	1,210,643	13,094	4,586
2017	900,000	1,175,744	13,726	4,113
2018	940,000	1,139,548	14,119	3,614
2019-2023	5,330,000	5,077,754	79,056	9,786
2024-2028	6,680,000	3,720,712	5,295	118
2029-2033	7,750,000	1,914,168	--	--
2034-2038	3,690,000	355,775	--	--
<b>Total</b>	<b>\$29,175,000</b>	<b>\$17,186,058</b>	<b>\$150,375</b>	<b>\$32,738</b>

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. Below is a chart that shows the ratio of Net General Bonded Debt per capita.

Ratio of Net General Bonded Debt to  
Assessed Value and Net Bonded Debt Per Capita  
Last Ten Fiscal Years

Fiscal Year	Gross Bonded Debt	Less: City Of Winchester Share	Net Bonded Debt (3)	Ratio of Net General Obligation	
				Debt to Assessed Value (2)	Net Bonded Debt per Capita (1)
2004	\$ 113,617,493	\$ --	113,617,493	2.15%	1,704
2005	120,002,745	--	120,002,745	1.80%	1,736
2006	144,413,506	--	144,413,506	1.74%	1,993
2007	145,585,324	--	145,585,324	1.66%	1,950
2008	153,081,573	--	153,081,573	1.70%	2,013
2009	148,796,669	--	148,796,669	1.61%	1,921
2010	137,982,022	--	137,982,022	1.46%	1,762
2011	136,620,526	--	136,620,526	1.46%	1,726
2012	145,019,085	--	145,019,085	1.57%	1,806
2013	138,713,598	--	138,713,598	1.48%	1,713

(1) Population data can be found in the Demographic Statistics Table on page 205

(2) See the Assessed Valuation of All Taxable Property Table on page 202

(3) Includes all long-term general obligation bonded debt, Literary Fund Loans, excludes capital leases, and compensated absences.

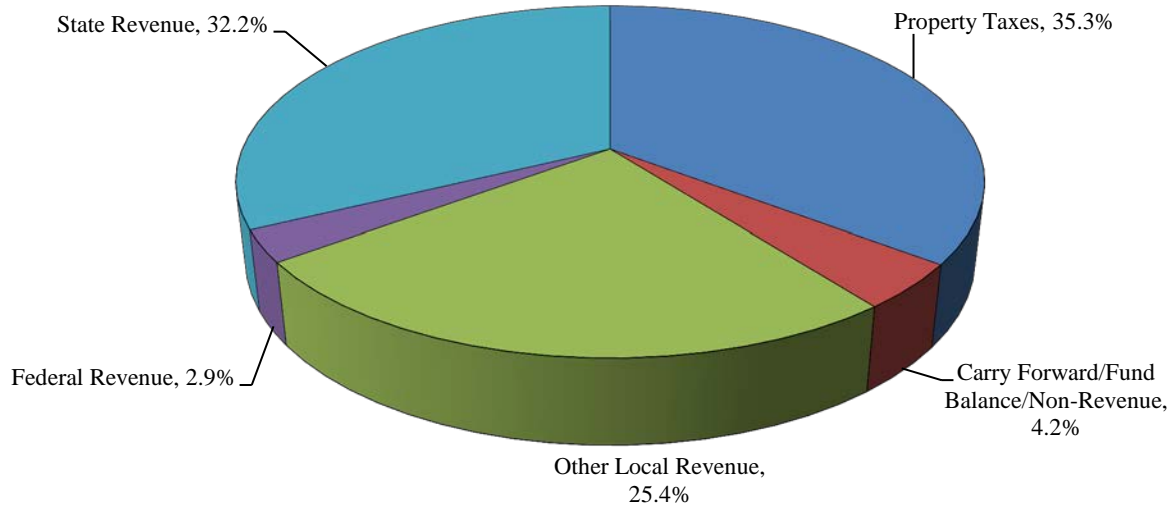
**Frederick County, Virginia  
Statement of Long-Term Indebtedness  
Year Ending June 30, 2014**

<b>School VPSA</b>	<b>Authorized And Issued</b>	<b>Payments Thru June 2013</b>	<b>Balance July 1 2013</b>	<b>Incurred During 2013-14</b>	<b>Total Balance &amp; Incurred</b>	<b>Principal Paid During 2013-2014</b>	<b>Outstanding June 30 2014</b>
Sherando High School	3,820,000	3,820,000	0		0	0	0
Sherando High School	5,740,000	5,740,000	0		0	0	0
Refinanced Bonds	21,705,000	21,705,000	0		0	0	0
Stonewall/Senseny/Admin/Redbud	3,700,000	3,145,000	555,000		555,000	185,000	370,000
Stonewall/Senseny Road	1,200,000	960,000	240,000		240,000	60,000	180,000
Stonewall	1,355,000	1,030,000	325,000		325,000	65,000	260,000
Armel/Middletown Addition	3,200,000	2,240,000	960,000		960,000	160,000	800,000
Orchard View Elementary	4,650,000	3,040,000	1,610,000		1,610,000	230,000	1,380,000
Orchard View Elementary	4,100,000	2,665,000	1,435,000		1,435,000	205,000	1,230,000
Millbrook/Evendale Land/Byrd MS	16,800,000	9,240,000	7,560,000		7,560,000	840,000	6,720,000
Millbrook High School	6,150,000	3,405,000	2,745,000		2,745,000	305,000	2,440,000
MHS/JWMS Renovation	8,385,000	4,200,000	4,185,000		4,185,000	420,000	3,765,000
MHS, JWMS, Byrd MS	3,315,000	1,665,000	1,650,000		1,650,000	165,000	1,485,000
Millbrook High School	3,782,296	1,784,730	1,997,566		1,997,566	184,756	1,812,810
MHS, JWMS	12,655,000	5,715,000	6,940,000		6,940,000	635,000	6,305,000
Byrd Middle School	5,980,000	2,700,000	3,280,000		3,280,000	300,000	2,980,000
Byrd MS, Evendale Elementary	8,580,000	3,440,000	5,140,000		5,140,000	430,000	4,710,000
Byrd MS, Evendale Elementary	8,550,000	3,440,000	5,110,000		5,110,000	430,000	4,680,000
Byrd MS, Evendale Elementary	5,995,000	2,100,000	3,895,000		3,895,000	300,000	3,595,000
Evendale Elementary	5,685,000	1,995,000	3,690,000		3,690,000	285,000	3,405,000
Evendale, Gainesboro Replacement	6,305,000	1,895,000	4,410,000		4,410,000	315,000	4,095,000
Gainesboro Replacement	5,830,000	1,770,000	4,060,000		4,060,000	290,000	3,770,000
Gainesboro Replacement	4,370,000	1,100,000	3,270,000		3,270,000	220,000	3,050,000
Greenwood Elementary	3,800,000	950,000	2,850,000		2,850,000	190,000	2,660,000
Greenwood, Trans, APR, FCMS	13,450,000	2,700,000	10,750,000		10,750,000	675,000	10,075,000
Greenwood Mill Elementary	5,720,000	1,160,000	4,560,000		4,560,000	285,000	4,275,000
Transportation	7,975,000	400,000	7,575,000		7,575,000	400,000	7,175,000
Transportation	7,000,000	365,000	6,635,000		6,635,000	365,000	6,270,000
Elem Add./ 4 <sup>th</sup> HS/FCMS	4,435,000	0	4,435,000		4,435,000	225,000	4,210,000
Elem. Additions/FCMS				5,025,000	5,025,000		5,025,000
FCMS/4 <sup>th</sup> HS				4,390,000	4,390,000		4,390,000
<b>State Literary Fund Loans</b>							
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	4,000,000	1,000,000		1,000,000	250,000	750,000
Sherando High Addition	1,500,052	1,200,032	300,020		300,020	75,002	225,018
James Wood High Addition	2,142,948	1,714,352	428,596		428,596	107,147	321,449
Stonewall Elem. School	4,640,000	3,480,000	1,160,000		1,160,000	232,000	928,000
Senseny Road Addition	3,000,000	2,250,000	750,000		750,000	150,000	600,000
<b>TOTAL</b>	<b>214,895,320</b>	<b>111,394,138</b>	<b>103,501,182</b>	<b>9,415,000</b>	<b>112,916,182</b>	<b>8,978,905</b>	<b>103,937,277</b>

## Budget Calendar FY 2014-2015

Month	Action
November 20, 2013	Budget discussion at Finance Committee meeting outlining priorities including budget memo from Finance Committee Chairman
November 22, 2013	Budget materials sent to all departments and outside agencies
December 13, 2013	Budget requests from departments and outside agencies due back to Finance Department
January 15, 2014	Finance Committee/Budget Worksession; Budget Scenario discussion
January 22, 2014	Joint budget meeting with School Board and Board of Supervisors; School Board presents School Board budget to Board of Supervisors
February 5, 2014	Board of Supervisors Budget Worksession
February 18, 2014	School Board budget public hearing
February 19, 2014	Finance Committee/Board of Supervisors Budget Worksession
February 26, 2014	Board of Supervisors Budget Worksession
March 5, 2014	Budget Worksession – final worksession before budget advertisement
March 17, 2014	Public Hearing Advertisement in newspaper
March 26, 2014	FY 2014 – 2015 Budget Public Hearing
April 9, 2014	FY 2014 – 2015 Budget Adoption
May-July, 2014	Preparation of Adopted Budget Document and submission of budget for award
July 1, 2014	Implementation of Fiscal Year 2014 – 2015

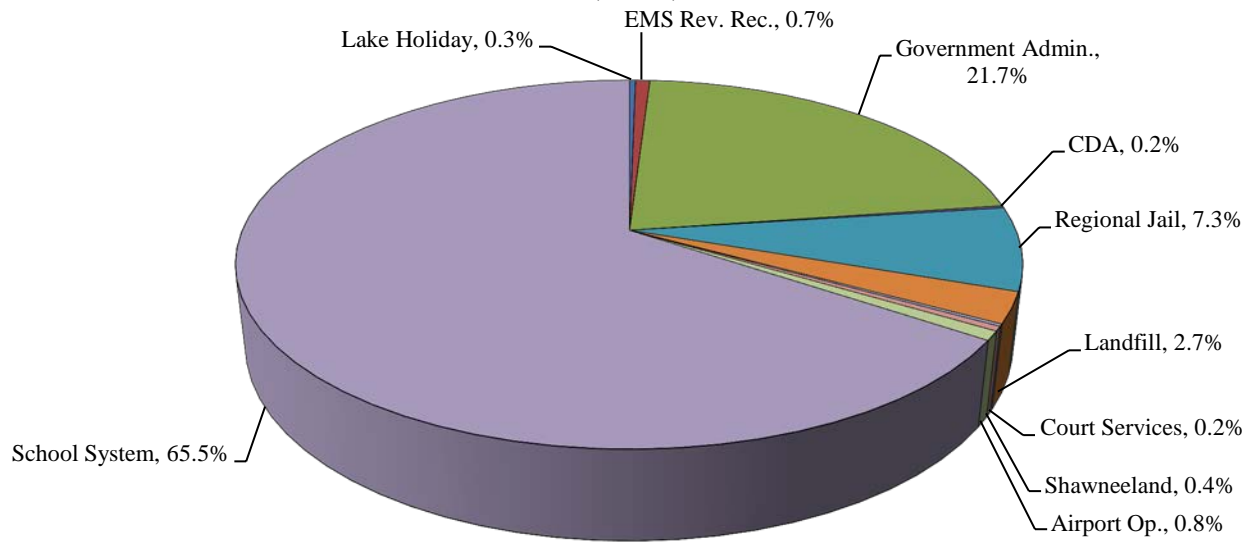
## FY 2014-2015 Total County Revenues \$264,547,161



	2012-13 Budgeted	2012-13 Actual	2013-14 Budgeted	2013-14 Estimated	2014-15 Adopted	% of Total
<b>Total County Revenues</b>						
<b>Local Revenue</b>						
Property Taxes	82,285,000	91,274,000	87,168,379	92,118,495	93,490,226	35.3%
Other Local Revenue	47,624,216	51,923,817	49,517,416	55,263,472	55,545,521	21.1%
Other Local Revenue – School Funds	8,399,620	10,424,504	11,407,709	11,410,520	11,441,461	4.3%
Subtotal	138,308,836	153,622,321	148,093,504	158,792,487	160,477,208	60.7%
<b>State Revenue</b>						
General Fund	8,546,304	8,444,166	8,286,611	9,473,905	8,529,960	3.2%
School Funds	66,819,108	66,422,777	68,139,042	67,927,183	69,995,943	26.5%
Other Funds	6,480,593	6,554,273	6,449,079	6,221,485	6,578,461	2.5%
Subtotal	81,846,005	81,421,216	82,874,732	83,622,573	85,104,364	32.2%
<b>Federal Revenue</b>						
General Fund	108,340	307,179	15,000	94,774	16,500	0.0%
School Funds	8,442,055	7,764,794	7,418,374	7,627,423	7,716,798	2.9%
Other Funds	0	1,935	0	2,016	0	0.0%
Subtotal	8,550,395	8,073,908	7,433,374	7,724,213	7,733,298	2.9%
<b>Carry Forward/Fund Balance/Non-Revenue</b>						
General Fund	4,300,000	4,300,000	4,300,000	4,300,000	4,300,000	1.6%
School Funds	3,859,618	1,984,588	2,573,807	3,812,237	4,281,796	1.6%
Other Funds	3,963,088	3,963,088	2,397,447	2,618,447	2,650,495	1.0%
Subtotal	12,122,706	10,247,676	9,271,254	10,730,684	11,232,291	4.2%
<b>Total Revenue</b>	<b>240,827,942</b>	<b>253,365,121</b>	<b>247,672,864</b>	<b>260,869,957</b>	<b>264,547,161</b>	<b>100.00%</b>

## FY 2014-2015 Total County Expenditures

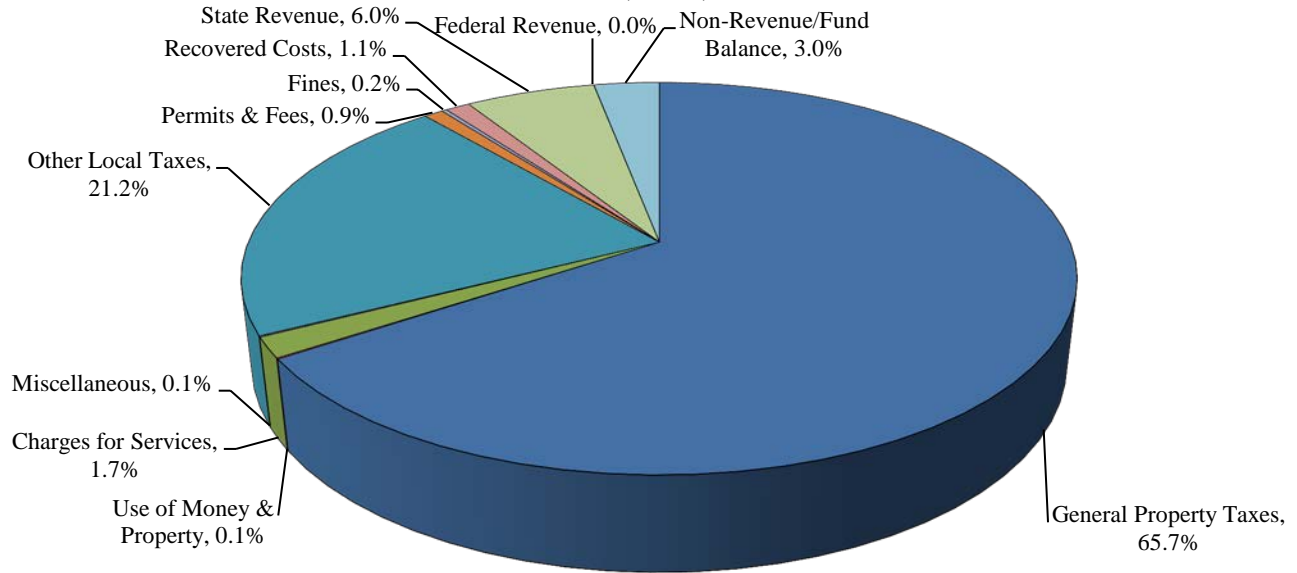
### \$264,547,161



	2012-13 Budgeted	2012-13 Actual	2013-14 Budgeted	2013-14 Estimated	2014-15 Adopted	% of Total
<b>Total County Expenditures</b>						
<b>General Government</b>						
Administration	7,890,635	9,228,862	8,348,432	8,606,521	8,783,459	3.3%
Judicial Administration	1,940,620	2,004,290	2,124,752	2,019,114	2,273,085	.86%
Public Safety	19,414,037	21,166,438	20,713,355	23,122,579	23,419,823	8.9%
Public Works	3,955,055	3,627,139	3,940,814	2,955,791	4,172,249	1.6%
Health/Welfare	7,058,184	6,547,405	6,935,132	6,561,074	6,910,546	2.6%
Community College	56,493	56,493	56,493	56,493	56,000	.02%
Parks, Recreation & Cultural	4,929,830	4,888,472	5,107,445	4,825,373	5,530,713	2.1%
Community Development	1,753,697	1,707,294	1,818,346	3,326,940	1,924,902	.73%
Miscellaneous	4,162,773	4,187,063	3,824,494	3,824,494	4,300,781	1.6%
Subtotal	51,161,324	53,413,456	52,869,263	55,298,379	57,371,558	21.7%
<b>Other Funds</b>						
Regional Jail	17,380,185	17,568,424	18,415,374	17,855,171	19,387,370	7.3%
Landfill	8,226,180	5,302,383	6,626,620	6,110,283	7,116,205	2.7%
Division of Court Services	588,809	532,902	600,489	510,666	579,572	.22%
Shawneeland Sanitary District	766,702	927,910	849,550	785,982	1,099,747	.42%
Airport Operating	3,159,728	1,841,374	2,298,838	1,666,723	2,228,994	.84%
Community Development Authority	0	0	0	0	525,256	.20%
Lake Holiday Sanitary District	0	0	1,120,326	1,120,326	800,570	.30%
EMS Revenue Recovery	0	0	0	705,572	2,028,000	.77%
Subtotal	30,121,604	26,172,993	29,911,197	28,754,723	33,765,714	12.8%
<b>School System</b>						
School Funds	145,593,962	146,560,588	151,005,343	152,283,923	159,221,554	60.2%
Debt Service Fund	13,951,052	13,939,002	13,872,061	13,872,061	14,188,335	5.4%
Subtotal	159,545,014	160,499,590	164,877,404	166,155,984	173,409,889	65.5%
<b>Total Expenditures*</b>	<b>240,827,942</b>	<b>240,086,039</b>	<b>247,657,864</b>	<b>250,209,086</b>	<b>264,547,161</b>	<b>100.0%</b>
<b>*Excludes transfers</b>						

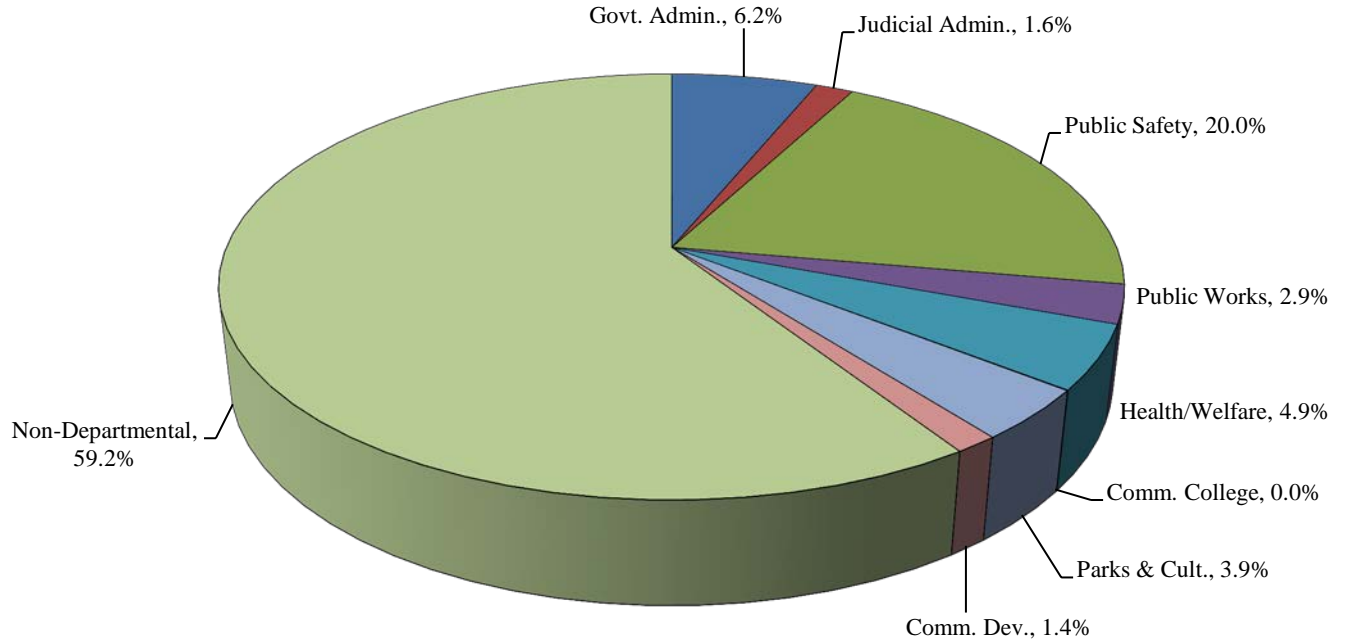


## FY 2014-2015 General Fund Revenues \$142,387,562



General Fund Revenues	2012-13 Budgeted	2012-13 Actual	2013-14 Budgeted	2013-14 Estimated	2014-15 Adopted	% of Total
<b>Local Revenue</b>						
General Property Taxes	82,285,000	91,274,000	87,168,379	92,118,495	93,490,226	65.66%
Other Local Taxes	27,145,651	29,831,028	28,429,460	31,652,089	30,213,611	21.22%
Permits, Fees and Licenses	904,250	1,214,053	956,610	1,216,749	1,248,473	0.88%
Fines and Forfeitures	251,759	387,849	280,000	365,376	346,000	0.24%
Use of Money and Property	154,545	446,273	131,120	173,717	131,780	0.09%
Charges for Services	2,250,180	2,212,739	2,309,230	2,099,230	2,372,232	1.67%
Miscellaneous	485,000	640,548	231,295	246,788	137,706	0.10%
Recovered Costs	753,275	2,175,749	916,702	2,402,283	1,601,074	1.12%
Subtotal	114,229,660	128,182,239	120,422,796	130,274,727	129,541,102	90.98%
<b>State Revenue</b>						
Non-Categorical Aid	504,200	518,315	470,000	581,189	490,000	0.34%
Shared Expenses	3,505,000	3,545,241	3,496,103	3,601,599	3,614,982	2.54%
Categorical Aid	4,537,104	4,380,610	4,320,508	5,291,117	4,424,978	3.11%
Subtotal	8,546,304	8,444,166	8,286,611	9,473,905	8,529,960	6.00%
<b>Federal Revenue</b>						
Categorical Aid	108,340	307,179	15,000	94,774	16,500	0.01%
<b>Non-Revenue/Fund Balance</b>						
	4,300,000	4,300,000	4,300,000	4,300,000	4,300,000	3.02%
<b>Total General Fund Revenues</b>	<b>127,184,304</b>	<b>141,233,584</b>	<b>133,024,407</b>	<b>144,143,406</b>	<b>142,387,562</b>	<b>100.00%</b>

## FY 2014-2015 General Fund Expenditures \$142,387,562



General Fund Expenditures	2012-13 Budgeted	2012-13 Actual	2013-14 Budgeted	2013-14 Estimated	2014-15 Adopted	% of Total
<b>Functional Areas</b>						
Administration	7,907,509	9,245,736	8,394,217	8,652,306	8,834,088	6.20%
Judicial Administration	1,940,620	2,004,290	2,124,752	2,019,114	2,273,085	1.60%
Public Safety	23,395,530	25,365,936	25,469,242	27,878,466	28,411,307	19.95%
Public Works	3,955,055	3,627,139	3,940,814	2,955,791	4,172,249	2.93%
Health/Welfare	7,058,184	6,547,405	6,935,132	6,581,596	6,910,546	4.85%
Community College	56,493	56,493	56,493	56,493	56,000	0.04%
Parks, Recreation & Cultural	4,929,830	4,888,472	5,107,445	4,825,373	5,530,713	3.88%
Community Development	1,753,697	1,707,294	1,818,346	3,326,940	1,924,902	1.35%
Subtotal	50,996,918	53,442,765	53,846,441	56,296,079	58,112,890	40.81%
<b>Non-Departmental</b>						
Merit/Fringe Benefit/COLA Reserve	1,301,128	1,301,128	606,507	606,507	0	0.00%
Operational Contingency Reserve	300,000	300,000	656,342	656,342	1,739,136	1.22%
Transfer to School Operating Fund	57,398,462	59,857,049	60,727,321	60,727,321	65,347,740	45.89%
Transfer to School Debt Service Fund	14,626,151	14,626,151	14,626,151	14,626,151	14,626,151	10.27%
Transfer to Unemployment Fund	0	15,895	0	0	0	0.00%
Transfer to Shawneeland	0	597	0	0	0	0.00%
Transfer to Debt Service – County	2,561,645	2,350,465	2,561,645	2,561,645	2,561,645	1.80%
Transfer to Jail Fund	0	973	0	0	0	0.00%
Subtotal	76,187,386	78,452,258	79,177,966	79,177,966	84,274,672	59.19%
<b>Total General Fund Expenditures</b>	<b>127,184,304</b>	<b>131,895,023</b>	<b>133,024,407</b>	<b>135,474,045</b>	<b>142,387,562</b>	<b>100.00%</b>

**FY 2014-2015**  
**Budget Summary by Category**

<b>Fund and Department</b>	<b>Personnel Expenses</b>	<b>Operating Expenses</b>	<b>Capital/Lease Expenses</b>
<b>General Fund:</b>			
Board of Supervisors	166,436	81,900	0
County Administrator	682,089	20,450	0
County Attorney	226,868	12,800	0
Human Resources	288,403	27,106	4,800
Independent Auditor	0	66,000	0
Commissioner of the Revenue	1,125,660	74,350	0
Reassessment	155,748	38,200	0
Treasurer	854,809	324,926	0
Finance	718,469	45,000	0
Information Technology	845,747	346,251	0
Management Information Systems	383,437	119,273	21,100
Other	0	1,933,284	1,800
Electoral Board	53,292	51,021	2,100
Registrar	148,039	12,630	2,100
Circuit Court	0	61,300	0
General District Court	7,543	4,883	3,500
J & D Relations Court	3,767	10,018	6,000
Clerk of Circuit Court	608,491	122,956	10,000
Law Library	0	12,000	0
Commonwealth Attorney	1,233,152	57,605	5,800
Victim Witness Program	118,445	7,625	0
Sheriff	9,715,577	1,104,884	421,054
Volunteer Fire Departments	40,931	801,629	0
Ambulance And Rescue Service	0	395,200	0
Public Safety Contributions	0	5,467,925	0
Juvenile Court Probation	100,822	40,958	0
Inspections	1,015,186	74,831	0
Fire and Rescue	7,185,255	675,856	10,878
Public Safety Communications	1,007,344	333,981	18,996
Road Administration	0	28,000	0
Street Lights	0	43,000	0
General Engineering	326,594	30,194	0

**FY 2014-2015**  
**Budget Summary by Category**

<b>Fund and Department</b>	<b>Personnel Expenses</b>	<b>Operating Expenses</b>	<b>Capital/Lease Expenses</b>
Refuse Collection	574,977	650,966	7,040
Refuse Disposal	0	375,000	0
Litter Control	15,173	9,211	0
Maintenance Administration	561,350	15,400	0
County Office Buildings	0	964,638	0
Animal Shelter	392,597	178,109	0
Local Health Department	0	301,000	0
Northwestern Community Services	0	318,000	0
Area Agency on Aging	0	60,000	0
Property Tax Relief	0	520,000	0
Social Services – Administration	3,636,561	300,900	311,000
Public Assistance	0	1,463,085	0
Community College	0	56,000	0
Parks Administration	383,110	195,110	4,633
Parks Maintenance	1,391,137	227,164	180,000
Recreation Centers	1,305,909	337,132	0
Clearbrook Park	133,961	213,023	0
Sherando Park	155,490	204,044	0
Regional Library	0	800,000	0
Planning and Development	975,670	123,084	0
EDC	331,348	181,604	31,271
Zoning Board	2,713	3,655	0
Building Appeals Board	150	400	0
NSV Regional Commission	0	43,000	0
Soil and Water Conservation District	0	7,000	0
Extensions	130,813	92,609	1,585
Transfers/Misc.	0	84,274,672	0
<b>General Fund Total</b>	<b>37,003,063</b>	<b>104,340,842</b>	<b>1,043,657</b>
<b>Regional Jail Fund</b>	<b>13,897,375</b>	<b>5,336,987</b>	<b>153,008</b>

**FY 2014-2015**  
**Budget Summary by Category**

<b>Fund and Department</b>	<b>Personnel Expenses</b>	<b>Operating Expenses</b>	<b>Capital/Lease Expenses</b>
<b>Landfill Fund</b>	<b>1,605,845</b>	<b>2,840,820</b>	<b>2,669,540</b>
<b>Division of Court Services Fund - ASAP</b>	<b>472,625</b>	<b>89,947</b>	<b>17,000</b>
<b>Shawneeland Sanitary District Fund</b>	<b>374,136</b>	<b>722,611</b>	<b>3,000</b>
<b>Airport Operating Fund</b>	<b>654,640</b>	<b>1,400,354</b>	<b>174,000</b>
<b>Community Development Authority Fund</b>	<b>0</b>	<b>525,256</b>	<b>0</b>
<b>Lake Holiday Sanitary District Fund</b>	<b>0</b>	<b>61,340</b>	<b>739,230</b>
<b>EMS Revenue Recovery Fund</b>	<b>62,621</b>	<b>1,965,379</b>	<b>0</b>
<b>School Operating Fund:</b>			
School Instruction	97,703,563	8,807,172	208,828
Admin./Attendance and Health Services	5,580,873	397,816	18,500
Pupil Transportation Services	5,518,270	2,689,720	1,250
Operation & Maintenance Services	6,266,144	5,803,147	182,731
Facilities	64,812	137,500	0
Technology	3,931,118	865,696	797,535
Transfers	0	476,169	0
Contingency Reserve	1,053,635	0	0
<b>School Operating Fund Total</b>	<b>120,118,415</b>	<b>19,177,220</b>	<b>1,208,844</b>
<b>School Debt Service Fund</b>	<b>0</b>	<b>15,754,651</b>	<b>0</b>
<b>School Nutrition Services Fund</b>	<b>2,563,306</b>	<b>2,358,309</b>	<b>1,278,680</b>
<b>School Textbook Fund</b>	<b>30,237</b>	<b>2,542,896</b>	<b>0</b>
<b>School Trust Funds</b>	<b>0</b>	<b>50,000</b>	<b>0</b>
<b>NREP Operating Fund</b>	<b>3,670,828</b>	<b>891,089</b>	<b>531,732</b>
<b>NREP Textbook Fund</b>	<b>0</b>	<b>35,000</b>	<b>0</b>
<b>Consolidated Services Fund</b>	<b>881,155</b>	<b>2,218,845</b>	<b>0</b>
<b>School Capital Projects Fund</b>	<b>0</b>	<b>0</b>	<b>2,166,316</b>

## VI. IMPACT OF THE FY 2014-2015 BUDGET

### EXPENDITURES

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

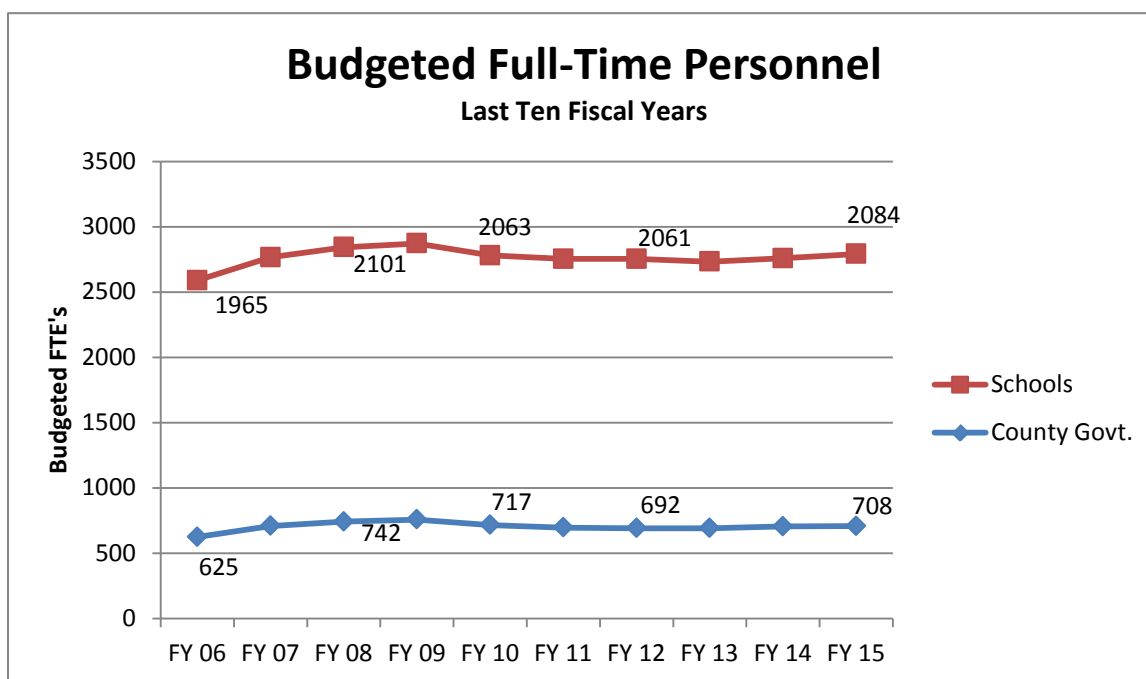
DEPARTMENT	# OF	# OF	# OF	FY 2015 CHANGE
	EMPLOYEES FY 2012-13	EMPLOYEES FY 2013-14	EMPLOYEES FY 2014-15	
Board of Supervisors	1	1	1	
County Administrator	5	5	6	1
County Attorney	2	2	2	
Human Resources	3	3	3	
Commissioner of the Revenue	16	16	16	
Reassessment	3	4	2	-2
Treasurer	11	11	11	
Finance	7	7	7	
Information Technology	11	11	11	
Management Info. Systems	3	3	3	
Registrar	2	2	2	
Clerk of the Circuit Court	8	8	8	
Commonwealth Attorney	11	12	12	
Victim Witness	2	2	2	
Sheriff	126.5	127.5	127.5	
Juvenile Court Probation	2	2	2	
Inspections	13	13	13	
Fire and Rescue	77.5	79.5	79.5	
Public Safety Communications	13	16	16	
General Engineering	4	4	4	
Refuse Collection	2	2	2	
Maintenance	9	9	9	
Animal Shelter	7	7	7	
Social Services	57	57	58	1
Parks and Recreation	38	38	38	
Planning	11	11	11	
EDC	3	3	3	
Extensions	2	2	2	
Regional Jail	192	197	203	6
Landfill	26	27	23	-4
Division of Court Services	7	7	7	
Shawneeland Sanitary District	6	6	6	
Airport	11	11	11	
EMS Revenue Recovery	0	0	1	1
<b>SUBTOTAL</b>	<b>692</b>	<b>706</b>	<b>709</b>	<b>3</b>
Schools	2,040.6	2,052.7	2083.5	30.8
<b>GRAND TOTAL</b>	<b>2,733</b>	<b>2,759</b>	<b>2,792</b>	<b>33</b>

The reasons for the change in personnel are described below:

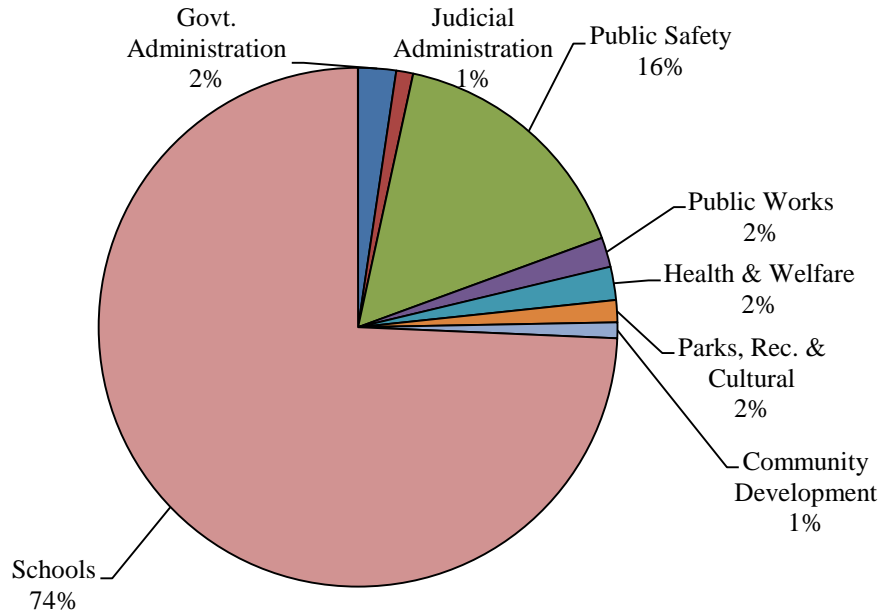
- A Public Information Officer has been added to the County Administrator’s Office for FY 2015.
- Two full-time positions were eliminated and replaced with part-time help in FY 2014 in the Reassessment Office.
- A Family Access to Medical Insurance Security (Medicaid) position was approved and hired during FY 2014 in Social Services.
- An Assistant Superintendent, a Secretary III, a Booking Technician, and three Correctional Officers were added to the Northwestern Regional Adult Detention Center for FY 2015.
- Three Laborers and a Landfill Technician were removed from the Landfill budget for FY 2015. Two of these positions were inadvertently omitted from the budget and have since been reinstated.
- The EMS Revenue Recovery Fund, new for FY 2015, has one full-time position.

**Public Schools:**

- 27.5 additional classroom teaching positions were approved in the FY 2015 budget to implement full-day kindergarten.
- Two additional elementary school teaching positions were added to address class sizes in grades kindergarten through third.
- Six unidentified full-time equivalent positions were added to the budget to accommodate class schedules and potential growth. The six unidentified positions will be filled when needed and as funding is identified.
- One additional instructional program coordinator for the Juvenile Detention Center was approved in the budget.
- One additional school security officer for the Northwestern Regional Education Program (NREP) was approved in the budget.
- FY 2015 budget eliminated positions include:
  - 3.0 FTE unfilled reading and math specialists
  - 1.5 FTE unfilled instructional aides
  - 0.5 FTE unfilled coordinator for special grants
  - 0.6 FTE unfilled school nutrition workers



## Employees by Category



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

DEPARTMENT	FY 2011-12	FY 2012-13	FY 2013-14
Board of Supervisors	1	1	1
Human Resources	0	1	0
Commissioner of the Revenue	2	1	1
Treasurer	2	2	0
Registrar	1	2	2
Gen. Dist/J & D Courts	2	2	2
Clerk	6	6	6
Commonwealth Attorney	2	2	2
Sheriff	6	6	6
Inspections	0	0	1
Fire and Rescue	24	24	30
Public Safety Communications	2	2	2
Refuse Collection	23	23	23
Maintenance	5	5	5
Animal Shelter	3	4	4
Parks and Recreation	306	324	342
EDC	2	2	2
Gypsy Moth Program	0	0	0
Regional Jail	0	1	1
Landfill	3	4	4
Division of Court Services	7	8	8
Shawneeland Sanitary District	5	5	5
Schools*	1,009	1,055	1,065
<b>GRAND TOTAL</b>	<b>1,411</b>	<b>1,480</b>	<b>1,512</b>

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



## EXPENDITURES BY SOURCE

	2013-14 Adopted	13-14 % of Total	2014-15 Adopted	14-15 % of Total	% Change
General Government	\$8,348,432	3.37%	\$8,783,459	3.33%	5.47%
Judicial Administration	2,124,752	0.86%	2,273,085	0.86%	6.98%
Public Safety	20,713,355	8.36%	23,419,823	8.85%	13.07%
Public Works	3,940,814	1.59%	4,172,249	1.58%	5.87%
Health/Welfare	6,935,132	2.80%	6,910,546	2.61%	-0.35%
Community College	56,493	0.02%	56,000	0.02%	-0.87%
Parks, Recreation & Cultural	5,107,445	2.06%	5,530,713	2.08%	7.86%
Community Development	1,818,346	0.73%	1,924,902	0.73%	5.86%
Non-Departmental	3,824,494	1.54%	4,300,781	1.63%	12.45%
Regional Jail	18,415,374	7.44%	19,387,370	7.33%	5.28%
Landfill	6,626,620	2.68%	7,116,205	2.69%	7.39%
Division of Court Services	600,489	0.24%	579,572	0.22%	-3.48%
Shawneeland Sanitary District	849,550	0.34%	1,099,747	0.42%	29.45%
Airport Operating	2,298,838	0.93%	2,228,994	0.84%	-3.04%
Community Development Auth.	0	0.00%	525,256	0.20%	100.00%
Lake Holiday Sanitary District	1,120,326	0.45%	800,570	0.30%	-28.54%
EMS Revenue Recovery	0	0.00%	2,028,000	0.77%	100.00%
School Funds	151,020,343	60.98%	159,221,554	60.19%	5.43%
School Debt Service	13,872,061	5.60%	14,188,335	5.36%	2.28%
<b>Total*</b>	<b>\$247,672,864</b>	<b>100.00%</b>	<b>\$264,547,161</b>	<b>100.00%</b>	<b>6.81%</b>

\*Less transfers between funds

Listed below are highlights of major shifts in expenditures relative to the FY 2014-2015 Adopted Budget:

**General Government Administration:** Expenditures in this category increased by 5.47%, or \$457,027. Salaries and fringes increased by 6% or \$323,000 due to merit increases given mid-year during FY 2014 and a 15% budgeted increase for health insurance costs and a Public Information Officer position that was added to the County Administrator's Office. The remainder of the increase can be mainly attributed to Maintenance Service Contracts in the Information Technology Department and MIS Department, increased retiree health insurance costs, and increased public officials liability insurance costs.

**Public Safety:** Expenditures in this area increased by \$2,706,468, or 8.85%. Salaries and fringes increased by \$1.7 million due to mid-year merit increases, increases in budgeted health insurance costs, and increased overtime costs for Fire and Rescue. Operating expenses increased in areas such as police supplies, travel, Fire Programs, uniforms, and the contribution to the Juvenile Detention Center. Also, fourteen new vehicles are included in FY 2015 for the Sheriff's Office.

**Public Works:** Public Works expenditures increased by \$231,435, or 1.58%. Salaries and fringes increased by \$135,000 due to mid-year merit increases, budgeted increases in health insurance costs, and budgeted part-time help for Litter Control. Other budgeted expense increases include professional services, an anticipated increase in the refuse hauling contract and the purchase of cat cages for the Animal Shelter.

**Parks, Recreation and Cultural:** Expenditures in this category increased by \$401,268, or 2.08%. Salaries and fringes increased by \$80,000 due to mid-year merit increases and budgeted increases in health insurance costs. Other budgeted increases are the inclusion of a Sherando Park Master Plan update, uniforms, educational supplies, and the construction of a trail at Rose Hill Park.

**Non-Departmental:** Appropriations in this category consist of debt payments for the county government administration building, Public Safety Center building, Bowman Library and Joint Judicial Center renovations, as well as a contingency for unforeseen emergencies. At the time of publication, the State of Virginia had not yet passed a budget for the 2014-2016 biennium, therefore, a contingency is also included here in case drastic changes are made to the state budget that could affect funding levels to certain areas of the County budget.

**Regional Jail Fund:** This fund increased by \$971,996, or 5.28% compared to FY 2014. Salaries and fringes increased by \$647,000 primarily due to six new positions included in the adopted FY 2015 budget, mid-year merit increases and an increase in budgeted health insurance costs. Operating expenses increased by \$205,000 in areas such as food supplies, medical supplies, janitorial supplies, insurance, and police supplies. Capital expenses increased by \$119,000 and include a handicap accessible van, mower, and a virtual server.

**Landfill Fund:** Fund expenses for the Landfill increased by \$489,585, or 7.39%. Personnel expenses decreased by \$133,000 mainly due to the elimination of four budgeted positions. Operating expenses decreased by \$133,000 mainly due to a lower anticipated return on recyclable items. Budgeted improvements to the Landfill increased compared to FY 2014 by \$757,000. Landfill capital projects/purchases for FY 2015 include a tire shredder and a compactor, installation of a heat exchange system, a leachate evaporator, and renovation of the old shop for parts storage.

**Landfill Tipping Fee Rate – FY 2014-15**

Municipal Rate	\$ 12 per ton
Construction/Demolition Debris	\$ 42 per ton
Municipal Sludge	\$ 32 per ton
Commercial/Industrial	\$ 45 per ton
Miscellaneous Rubble-Debris	\$ 12 per ton

**Shawneeland Sanitary District Fund:** This fund increased by \$250,197, or 29.45%. The main reason for this increase is the inclusion of paving expenses for over five miles of roads located in the Shawneeland Sanitary District.

**Community Development Authority Fund:** This new fund was created for the purpose of assisting in the financing of certain improvements in connection with the proposed development within the Community Development Authority District.

**EMS Revenue Recovery Fund:** This fund was created to generate revenue for Frederick County and the Frederick County Fire & Rescue Association from the billing of County ambulance services.

**School Operating Fund:** The FY 2015 budget, approved in May 2014, is a \$6,504,436 increase in the school operating fund. The increase in available revenues for the school operating fund is primarily due to more funding from the county and the state compared to FY 2014. County revenues for FCPS are increased by \$4.6 million due to improving economic conditions in Frederick County. State revenues are based upon former Governor McDonnell’s budget proposal to the General Assembly and are estimated to be \$1.8 million more due to re-benchmarking the state’s share of the Standards of Quality costs. At the time the School Board approved the FY 2015 budget, the General Assembly had not reached an adopted state budget. Federal funds for FCPS are increased in FY 2015 due to restoring funding to levels prior to the federal sequestration.

The greatest expenditure increase to the FY 2015 school operating budget is \$3.3 million to continue current programs and services and to fund a mandatory increase to the Virginia Retirement System for employee pensions. The second largest expenditure increase is \$1.7 million to fully implement full-day

kindergarten. The funding allows for the hiring of an additional 27.5 elementary teaching full-time equivalent positions – kindergarten classroom, physical education, art, and music teachers. Further, \$1.1 million is reserved and will be allocated at a later time to an appropriate school board budget priority once the Virginia General Assembly approves the state budget for FY 2015. Should the state’s final approved budget include the state’s share of a salary increase for staff, funds will be transferred from reserves for a salary increase. Currently, salaries are frozen for FY 2015. The beginning teacher’s salary continues to be \$40,000 annually. Group health insurance premiums remain level for FY 2015. Further the budget supports additional positions including 2.0 full-time equivalent teaching positions to address class sizes in kindergarten through third grades. Due to restoring sequestered funds, a \$0.3 million increase in federal funds allows for more materials and supplies for restricted programs including reading/math remediation, at risk students, and special education for students with disabilities.

**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 2015, county funds and federal QSCB stimulus funds support the balance in the School Debt Service Fund. Debt service will be \$15.8 million in FY 2015. A one-time transfer of funds to the Capital Projects Fund will be available to support various capital projects not considered routine building maintenance or significant construction costs.

**School Capital Projects:** Due to an increase in revenues over expenditures in the School Debt Service Fund, \$1.6 million is transferred to the School Capital Projects Fund making \$2.2 million (includes a \$0.6 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 such purchases as Sherando High School roof replacement, water conservation, energy performance, equipment upgrades, and bus/vehicle replacements.

### *Ten Year Budget Comparison*

Fund	FY 05-06	FY 06-07	FY 07-08	FY 08-09	FY 09-10	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15
General Fund	41,991,221	48,291,552	54,150,663	56,205,117	52,129,537	50,900,934	50,822,385	51,161,324	52,869,263	57,371,558
School Funds	134,702,451	149,875,304	157,863,632	163,691,206	159,381,591	151,698,603	154,628,841	159,545,014	164,892,404	173,409,889
Regional Jail	11,848,786	16,327,640	17,250,553	18,878,477	17,299,092	16,832,410	16,425,072	17,380,185	18,415,374	19,387,370
Landfill	9,354,058	9,573,521	9,016,193	11,342,676	7,562,982	7,366,729	8,307,530	8,226,180	6,626,620	7,116,205
Division of Court Services	1,295,876	1,303,985	1,451,196	1,415,036	1,423,981	1,279,083	1,107,584	588,809	600,489	579,572
Shawneeland	622,413	1,319,710	1,020,742	1,020,538	718,916	848,097	777,700	766,702	849,550	1,099,747
Airport Operating & Capital	2,844,494	3,370,540	5,080,276	3,345,135	3,159,728	3,159,728	3,159,728	3,159,728	2,298,838	2,228,994
Unemployment	10,000	10,000	10,000	0	0	0	0	0	0	0
Community Development Authority	0	0	0	0	0	0	0	0	0	525,256
Lake Holiday	0	0	0	0	0	0	0	0	1,120,326	800,570
EMS Revenue Recovery	0	0	0	0	0	0	0	0	0	2,028,000
<b>Total*</b>	<b>202,669,299</b>	<b>230,072,252</b>	<b>245,843,255</b>	<b>255,898,185</b>	<b>241,675,827</b>	<b>232,085,584</b>	<b>235,228,840</b>	<b>240,827,942</b>	<b>247,672,864</b>	<b>264,547,161</b>

\*excludes transfers between funds

Organization of Funds		
Fund Type	Revenue Sources	Expenditures
<p><b>General Fund</b> – (Governmental Fund) This fund provides for the daily operations of the county government and is funded by county, state, federal and other funds.</p>	<p>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</p>	<p>Government Administration Judicial Administration Public Safety Public Works Health and Welfare Parks, Recreation &amp; Cultural Community Development Transfer to School Operating Fund Transfer to School Debt Service Fund Transfer to Regional Jail Fund Transfer to Airport Operating Fund</p>
<p><b>Northwestern Regional Adult Detention Center</b> – (Agency Fund) 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.</p>	<p>Charges for Services Recovered Costs State Categorical Aid Federal Categorical Aid Transfer from General Fund Fund Balance Funding</p>	<p>Jail Expenses</p>
<p><b>Landfill</b> – (Enterprise Fund) This enterprise fund provides for the operation of the local landfill and is funded primarily by landfill fees.</p>	<p>Use of Money and Property Miscellaneous Revenue Charges for Services Fund Balance Funding</p>	<p>Landfill Expenses</p>
<p><b>Division of Court Services</b> – (Special Revenue Fund) This fund provides services for the Alcohol Safety Action Program and is funded by charges and fees.</p>	<p>Charges for Services Recovered Costs</p>	<p>Old Dominion Alcohol Safety Action Program</p>
<p><b>Shawneeland Sanitary District</b> – (Special Revenue Fund) This fund provides services for the Shawneeland subdivision and is funded primarily by property assessment fees.</p>	<p>Property Taxes Use of Money and Property Recovered Costs Fund Balance Funding</p>	<p>Shawneeland Expenses</p>
<p><b>Airport Operating</b> – (Agency Fund) This fund provides for the operation of the regional airport. This is an airport authority in which Frederick County is fiscal agent.</p>	<p>Sale of Services State Categorical Aid Other Locality Funding Transfer from General Fund</p>	<p>Airport Expenses</p>
<p><b>Community Development Authority</b> – (Special Revenue Fund) This fund provides for infrastructure expenses within the the boundary of the CDA.</p>	<p>Property Taxes</p>	<p>CDA Expenses</p>
<p><b>Lake Holiday Sanitary District</b> – (Special Revenue Fund) This fund provides for the payment of the dam repair and related expenditures.</p>	<p>Fees Receivable Fund Balance Funding</p>	<p>Lake Holiday Expenses</p>

<p><b>EMS Revenue Recovery</b> – (Special Revenue Fund) This fund provides for the expense of coordination with a third party billing company for billing of insurance agencies for patients transported in Frederick County by volunteer and career licensed EMS units.</p>	<p>EMS Billings</p>	<p>EMS Revenue Recovery Expenses</p>
<p><b>School Operating</b> – (Governmental Fund) This fund provides for the daily operations and maintenance of the schools and is funded by state, county, federal and other funds.</p>	<p>Use of Money and Property Charges for Services Donations/Refunds State Categorical Aid Federal Categorical Aid Transfer from General Fund</p>	<p>Instruction Administration, Attendance and Health Pupil Transportation Services Operation and Maintenance Services Facilities Technology Transfer to School Textbook Fund Contingency Reserve</p>
<p><b>School Trusts</b> – (Fiduciary Fund) These funds account for non-expendable funds provided through a private donor for special purposes.</p>	<p>Use of Money and Property</p>	<p>Trust Expenses</p>
<p><b>School Capital</b> – (Governmental Fund) This fund accounts for and reports school construction and related expenditures of the public school system. Appropriations from the School Debt Service Fund as well as 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><b>School Debt</b> – (Governmental Fund) This fund accounts for and reports financial resources that are restricted, committed, or assigned to expenditure for the payment of, general long-term debt principal, interest and related charges for school debt. County funding is the primary source of revenue with federal funds and Carry Forward funds providing partial support.</p>	<p>Federal Funds Carry Forward Funds Transfer from General Fund</p>	<p>Debt Payments</p>
<p><b>School Nutrition Service</b> – (Governmental Fund) This 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><b>School Textbook</b> – (Governmental Fund) This 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><b>Consolidated Services</b> – (Internal Service Fund) This fund provides for the operation of shared building and vehicle maintenance services.</p>	<p>Charges for Services</p>	<p>Consolidated Services Expenses</p>
<p><b>NREP Operating</b> – (Special Revenue Fund) This 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><b>NREP Textbook</b> – (Special Revenue Fund) This 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:*

<b>General Property Taxes</b>	<b>2012-13 BUDGETED</b>	<b>2012-13 ACTUAL</b>	<b>2013-14 BUDGETED</b>	<b>2013-14 ESTIMATED</b>	<b>2014-15 ADOPTED</b>
Current Real Property Taxes	40,700,000	44,657,302	43,250,000	44,998,571	<b>45,800,000</b>
Current Public Svc. Corp. Taxes	1,500,000	2,296,440	1,500,000	1,973,794	<b>2,200,000</b>
Current Personal Property Taxes*	39,000,000	42,800,540	41,143,379	43,513,508	<b>44,070,226</b>
Penalties	600,000	804,980	700,000	877,862	<b>750,000</b>
Interest & Costs on Taxes	300,000	406,878	300,000	381,300	<b>350,000</b>
Credit Card Charges - Treasurer	0	-10,924	0	-25,000	<b>0</b>
Newspaper Ad For Delinq. Accts.	0	95	0	300	<b>0</b>
Admin. Fees for Liens	185,000	318,689	275,000	398,160	<b>320,000</b>
<b>TOTAL</b>	<b>82,285,000</b>	<b>91,274,000</b>	<b>87,168,379</b>	<b>92,118,495</b>	<b>93,490,226</b>

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

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

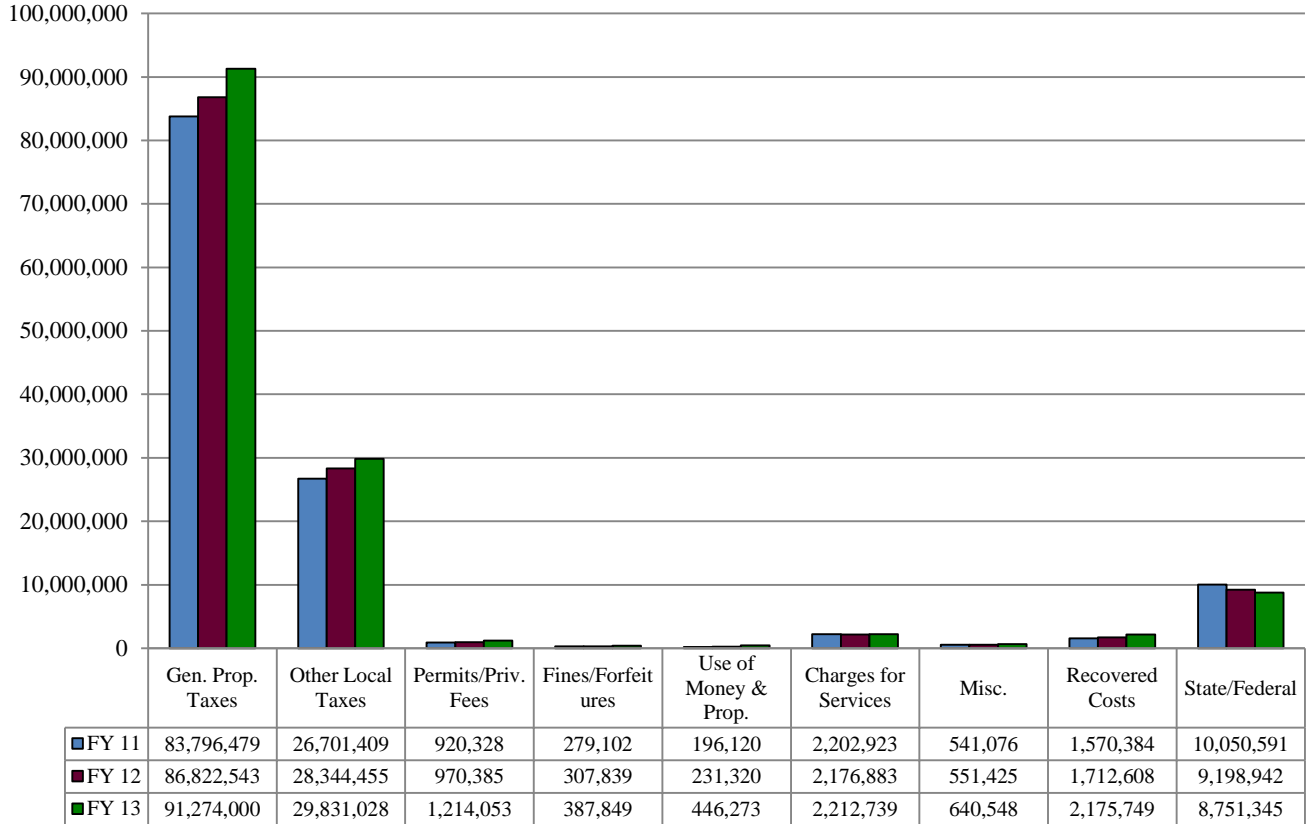
Real property taxes are paid by all landowners: residential, commercial/industrial and rural. These amounts are calculated by the Commissioner of the Revenue. Real estate taxes are calculated at .585 cents per \$100 of assessed value and personal property taxes are calculated at \$4.86 per \$100 of assessed value.

Personal property taxes are levied on personally owned items and business equipment. Examples include automobiles, motorcycles, boats, business furnishings and manufacturing equipment. Machinery and tools tax is included in this category. Proration, increased vehicle costs and industrial growth have all attributed to projected increased revenues. Effective in the FY 2007 budget, the state started allocating a fixed amount to localities to subsidize personal property tax on personal vehicles in lieu of reimbursing the county 70% of taxes paid. In a growing community, and with increasing vehicle costs, this subsidy will continue to decrease. The current subsidy equals \$12.7 million, and equates to an estimated subsidy of 45.5%.

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



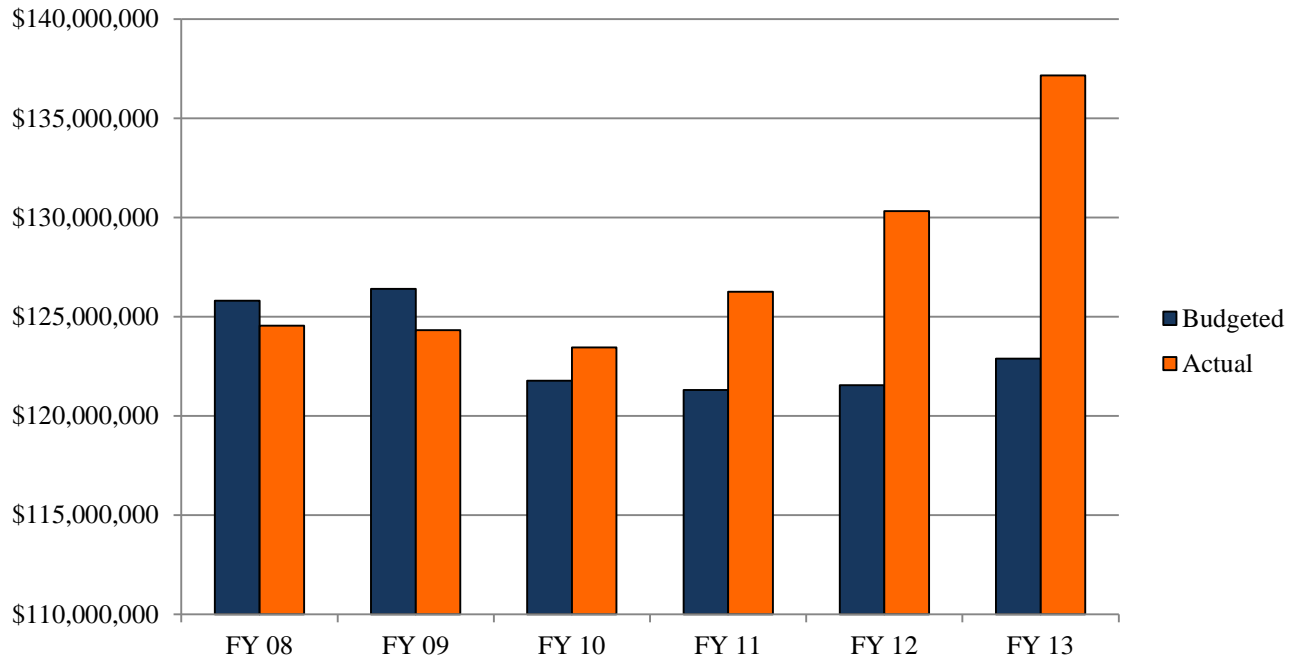
The chart above gives an actual General Fund Revenue Comparison. As shown, General Property Taxes comprise over 67% of the general fund revenue. The second largest revenue source is Other Local Taxes which equals close to 22% of the revenue. The remaining categories combined equal the remaining 11%. The increase in General Property Taxes from FY 11 to FY 12 is due to the real estate tax rate rising from .545 cents to .585 cents per \$100 of assessed value.

The growth in General Property Taxes from FY 12 to FY 13 is a result of personal property more than real property. Real estate recovery has been much slower than the recovery of the automotive market.

Actual revenue from Local Sales Tax and Business License Taxes have both grown at an annual rate of about \$500,000 each. Recordation taxes saw growth of about \$300,000.



## General Fund Revenue Analysis

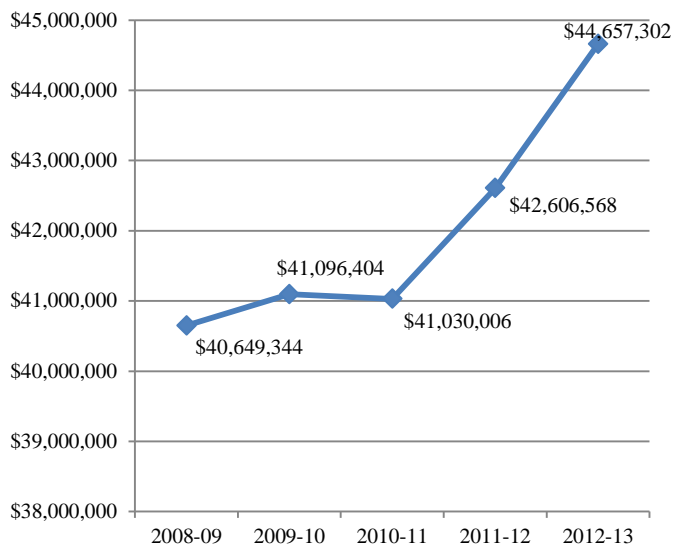


The above chart shows FY 2008 – FY 2013 budgeted to actual revenue. As the chart indicates, a trend of budgeted revenue being lower than actual revenue collected has occurred from FY 2010 through FY 2012. For FY 2008 and FY 2009, actual revenue came in slightly below the budgeted amount. Actual revenue collected for FY 2013 came in about eleven percent above budgeted revenue for that year. This is in large part due to the increase in the real estate tax rate from .545 cents to .585 cents per \$100 of assessed value. The information on this chart reflects those amounts found in the audited Comprehensive Annual Financial Report.

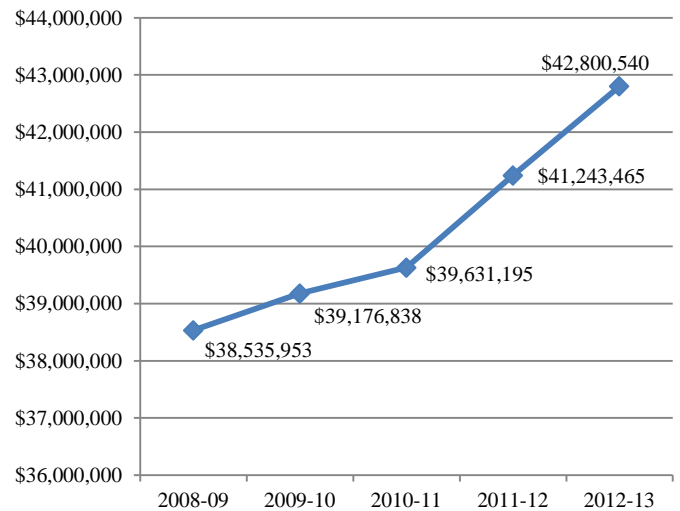
## Property Tax Rates Last Ten Calendar Years

Calendar Year					Public Utility	
	Real Estate	Personal Property	Machinery and Tools	Mobile Homes	Real Estate	Personal Property
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	0.585	4.86	2.00	0.585	0.585	4.86
2013	0.585	4.86	2.00	0.585	0.585	4.86
2014	0.585	4.86	2.00	0.585	0.585	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	2014 Tax	Non-Profit Organization	Assessed	2014 Tax
	Prop. Value	Liability		Prop. Value	Liability
American Legion	670,400	3,922	Outreach to Asian Nationals	860,700	5,035
American Red Cross	1,189,500	6,959	People to People	871,900	5,101
Back Creek Ruritan	317,200	1,856	Phazz 1 Ministries	59,400	347
Belle Grove, Inc.	106,700	624	Potomac Appalachian Trail Club	708,800	4,146
Bernstein Family Foundation	500	3	Reynolds Store Fire Company	1,104,800	6,463
Blue Ridge Hospice	553,800	3,240	Round Hill Fire Company	647,100	3,786
Cedar Creek Battlefield Foundation	1,135,400	6,642	Round Hill Ruritan Club	206,100	1,206
Clearbrook Volunteer Fire Company	552,100	3,230	The Salvation Army	2,609,100	15,263
Conservation Club	1,736,000	10,156	Shenandoah Area Council, Inc.	2,403,100	14,058
Elks Club of Winchester, Inc.	1,468,300	8,590	Shenandoah Valley Battlefields	2,132,200	12,473
Fort Collier Civil War Center	991,600	5,801	Shenandoah Valley Community	508,800	2,976
Gainesboro Fire Company	801,500	4,689	Star Tannery Fire Company	285,000	1,667
Gainesboro Ruritan Club, Inc.	58,600	343	Stephens City Fire Company	1,006,500	5,888
Girl Scouts of Shawnee Council	766,800	4,486	Stephens City Lodge No. 2483	791,600	4,631
Gore Fire Company	684,400	4,004	Stone House Foundation, Inc.	1,104,400	6,461
Grafton School, Inc.	1,825,500	10,679	Stonewall Ruritan Club	419,800	2,456
Greenwood Fire Company	1,832,600	10,721	Tri-County Virginia OIC	1,018,000	5,955
Industrial Development Authority	4,317,300	25,256	Trustees of the Gravel Springs	57,200	335
Kernstown Battlefield Association	2,185,000	12,782	Va. Housing Development Auth.	167,000	977
Leary Educational Foundation	10,416,400	60,936	Wayside Foundation for the Arts	681,800	3,989
Middletown Fire Company	1,517,900	8,880	Winchester Izaak Walton Club	913,900	5,346
National Trust for Historic Preserv.	2,567,800	15,022	Winchester Medical Center	4,239,800	24,803
National Wildlife Federation	8,130,100	47,561	Winchester Rescue Mission	162,400	950
Nature Conservancy	80,200	469	Woodmen of the World	332,000	1,942
North Mountain Fire Company	653,300	3,822	Youth Development Center	1,509,100	8,828
NW Works, Inc.	1,093,200	6,395			
			<b>TOTAL</b>	<b>70,452,600</b>	<b>412,149</b>

*Other Local Taxes:*

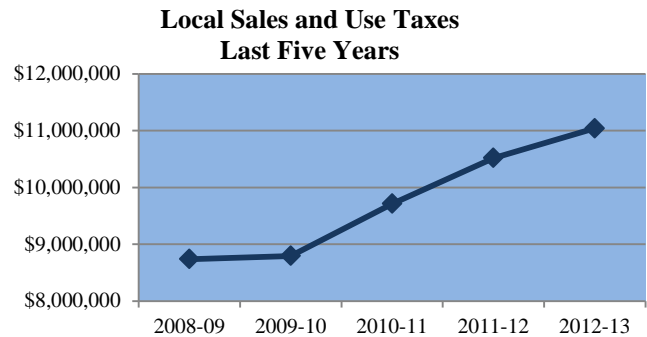
Other Local Taxes	2012-13 BUDGETED	2012-13 ACTUAL	2013-14 BUDGETED	2013-14 ESTIMATED	2014-15 ADOPTED
Local Sales & Use Taxes	10,335,682	11,039,186	11,462,440	12,144,832	<b>11,500,000</b>
Communications Sales Tax	1,400,000	1,381,781	1,300,000	1,395,600	<b>1,300,000</b>
Utility Taxes – Electric	2,300,000	2,376,164	2,300,000	2,423,687	<b>2,300,000</b>
Utility Taxes – Gas	650,000	686,790	650,000	700,526	<b>650,000</b>
Business & Prof. Occup. Licenses	5,000,000	5,937,867	5,000,000	6,412,896	<b>5,950,000</b>
Auto Rental Tax	0	0	0	101,100	<b>25,000</b>
Motor Vehicle Licenses	2,050,000	2,167,580	2,075,000	2,210,932	<b>2,150,000</b>
Bank Stock Taxes	250,000	351,832	300,000	358,869	<b>340,000</b>
Recordation Taxes	768,000	1,023,297	768,000	871,236	<b>1,113,611</b>
Tax on Wills	11,000	13,201	11,000	13,380	<b>12,000</b>
Add'l Tax on Deeds of Conveyance	212,949	218,240	200,000	246,000	<b>200,000</b>
Meals Tax and Lodging Taxes	4,125,000	4,592,244	4,320,000	4,730,011	<b>4,630,000</b>
Street Lights/Star Fort Fees	43,020	42,846	43,020	43,020	<b>43,000</b>
<b>TOTAL</b>	<b>27,145,651</b>	<b>29,831,028</b>	<b>28,429,460</b>	<b>31,652,089</b>	<b>30,213,611</b>

Other local taxes included sales tax, utility taxes, Business and Professional Occupational taxes, hotel and motel taxes, recordation taxes and meals taxes. Utility Taxes – Telephone are included in Communication Sales Tax. 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 6%. Recordation taxes are taxes paid on the transfer and recording of real estate. This tax is \$2.00 per \$1,000 of property recorded. One third is retained by the county with the remaining two-thirds submitted to the state.

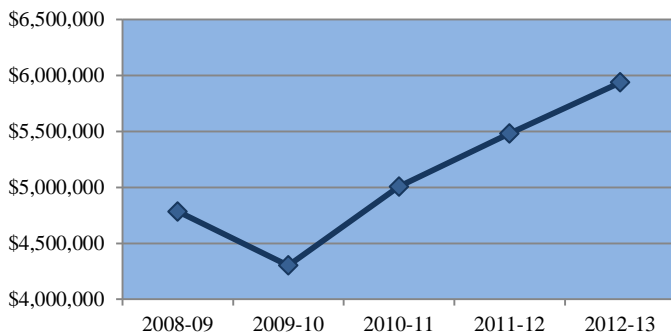
Business and professional occupation license tax rates are levied at different rates, depending on the type of business. Retail sales pay 20 cents per \$100 of gross receipts, professional services pay 58 cents per \$100 of gross receipts, personal and business pay 36 cents per \$100 of gross receipts, 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.

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 very slight increase from FY 2008-09 to FY 2009-10. After that period, collections increased by ten percent to FY 2010-11. The increase in collections has slowed over the last two years but does continue to rise. FY 2014 budgeted revenue for sales tax was increased by \$1.1 million, or 10% due to the increases that have been realized over the previous two fiscal years. Budgeted revenue for FY 2014-15 was only increased by \$40,000, or .3% due to the slow down of sales tax collections and the budget equaling collections.

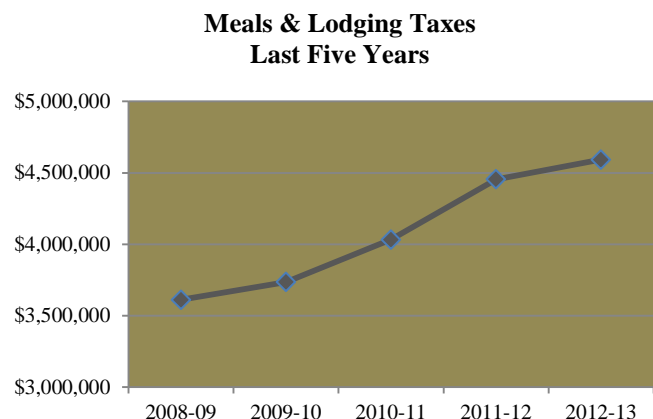


**Business & Professional Occupation Licenses  
Last Five Years**



Business and Professional Occupation Licenses (BPOL) showed about a ten percent decrease from FY 2009 to FY 2010. BPOL revenue increased in FY 2011 by \$705,000 or 16%, a 9% increase or \$474,000 for FY 2012, and an 8% increase or \$455,000 for FY 2013. It is anticipated that FY 2014 revenue will come in above the budgeted amount. FY 2014-2015 budgeted revenue for this category was increased by \$950,000 or 19% in anticipation of increased collections in this area. Discussions continue at the state level to eliminate this tax. If this funding source is lost, the County would be forced to increase other taxes, such as property taxes.

Meals and Lodging taxes have shown a steady climb over the last five years with an increase of \$980,000 or 27%. This revenue source is a solid economic indicator as well as a gauge for local consumer spending. Revenues for FY 2015 have been increased by \$310,000 or 7%, a conservative amount, due to the increases shown in the last several years.

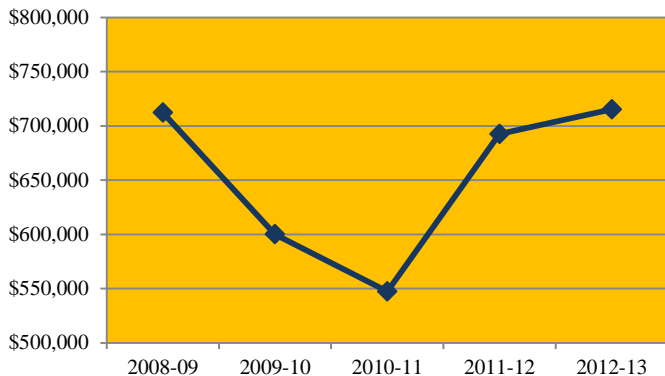


*Permits, Fees & Licenses:*

<b>Permits, Fees &amp; Licenses</b>	<b>2012-13 BUDGETED</b>	<b>2012-13 ACTUAL</b>	<b>2013-14 BUDGETED</b>	<b>2013-14 ESTIMATED</b>	<b>2014-15 ADOPTED</b>
Dog Licenses	35,000	41,088	40,000	48,348	<b>41,000</b>
Land Use Application Fees	8,000	7,325	6,500	6,400	<b>4,800</b>
Transfer Fees	0	2,515	0	2,520	<b>3,400</b>
Development Review Fees	175,000	382,026	215,760	302,508	<b>389,563</b>
Building Permits	507,040	594,874	500,000	652,332	<b>515,700</b>
2% State Fees	0	502	0	5,160	<b>0</b>
Electrical Permits	58,000	58,311	60,000	68,076	<b>82,510</b>
Plumbing Permits	29,810	10,155	20,000	8,400	<b>20,630</b>
Mechanical Permits	37,000	51,870	50,000	47,700	<b>68,760</b>
Sign Permits	3,600	3,112	2,500	3,400	<b>2,500</b>
Permits – Commercial Burning	100	475	200	400	<b>450</b>
Explosive Storage Permits	500	800	500	300	<b>700</b>
Blasting Permits	200	390	150	480	<b>360</b>
Annual Burning Permits	0	100	0	0	<b>100</b>
Land Disturbance Permits	50,000	59,860	60,000	66,700	<b>117,000</b>
Septic Hauler Permits	0	0	400	275	<b>400</b>
Sewage Installation Licenses	0	600	500	400	<b>500</b>
Residential Pump and Haul Fee	0	50	100	150	<b>100</b>
Transfer Development Rights	0	0	0	3,200	<b>0</b>
<b>TOTAL</b>	<b>904,250</b>	<b>1,214,053</b>	<b>956,610</b>	<b>1,216,749</b>	<b>1,248,473</b>

Permits, Fees and Licenses mainly include dog licenses, building permits and franchise fees. In past years, this category showed an increase in budgeted revenue that was mostly driven in the areas of permits issued for construction-related projects. The category of permits and fees are directly impacted by any slowdown or improvement in construction. Actual revenues collected for FY 2013 in this category came in about 13% above the budgeted amount. This is the first time since FY 2006-2007 that actual revenues have come in above the budgeted amounts. It is anticipated that this trend will continue and collections will exceed the budgeted amount for FY 2014. As the economy appears to be stabilizing, the development community is revisiting their previously approved, yet to be built, residential projects. This revisit by the development community is resulting in value engineering improvements as well as revisions to reflect the anticipated demands for their products. The development plan revisions result in new development reviews and review fees. This is reflected in the FY 2013 actual revenue for development review fees exceeding the budgeted amount by close to 118%. Budgeted revenue for FY 2015 reflects this increase with an 80% increase over the FY 2014 budgeted amount.

**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. FY 2013 revenue collected is almost identical to the amount collected in FY 2009. After a severe drop in FY 2011, permits have shown a positive increase. Anticipated permit revenue for FY 2013-14 appears to show a significant increase of 23% compared to budgeted amounts which is hopefully a positive indicator for the building industry. Permit revenue for FY 2015 were budgeted with a 9% increase over FY 2014.

*Fines and Forfeitures:*

<b>Fines &amp; Forfeitures</b>	<b>2012-13 BUDGETED</b>	<b>2012-13 ACTUAL</b>	<b>2013-14 BUDGETED</b>	<b>2013-14 ESTIMATED</b>	<b>2014-15 ADOPTED</b>
Court Fines & Forfeitures	246,759	380,303	275,000	359,976	<b>341,000</b>
Penalty – Bad Checks	5,000	7,546	5,000	5,400	<b>5,000</b>
<b>TOTAL</b>	<b>251,759</b>	<b>387,849</b>	<b>280,000</b>	<b>365,376</b>	<b>346,000</b>

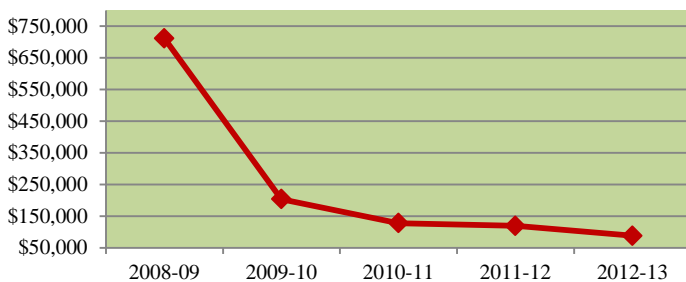
Fines and Forfeitures are revenues collected for court fines as a result of violations of county laws and ordinances. These fees/fines are mainly collected in the County’s General District Court and Circuit Court Offices. For the past several years, the state has discussed that revenue collected from court fines and forfeitures be completely forfeited to the state.

*Revenue from Use of Money and Property:*

<b>Revenue from Use of Money and Property</b>	<b>2012-13 BUDGETED</b>	<b>2012-13 ACTUAL</b>	<b>2013-14 BUDGETED</b>	<b>2013-14 ESTIMATED</b>	<b>2014-15 ADOPTED</b>
Interest on Bank Deposits	131,145	87,965	100,000	113,928	<b>100,000</b>
Rental of General Property	7,600	7,815	7,600	7,800	<b>7,800</b>
Meeting Room Rental	0	0	100	0	<b>100</b>
Sale of Rain Barrels	0	2,850	0	3,000	<b>0</b>
Sale of Salvage & Surplus	0	40	0	19,143	<b>0</b>
Sale of Salvage & Surplus - Sheriff	0	18,961	8,000	18,347	<b>10,000</b>
Sale of Maps, Books, Etc.	0	208	0	408	<b>0</b>
Park Receipts – Firewood	300	460	500	0	<b>500</b>
Park Rec. – Sale Surplus Equipment	2,700	0	2,200	879	<b>0</b>
Park Rec. – Clearbrook Concessions	5,500	5,568	5,500	4,020	<b>5,500</b>
Park Rec. – Sherando Concessions	6,500	4,267	6,500	5,028	<b>6,500</b>
Sale of Fire Report	800	1,527	720	1,164	<b>1,380</b>
Sale of Property	0	316,612	0	0	<b>0</b>
<b>TOTAL</b>	<b>154,545</b>	<b>446,273</b>	<b>131,120</b>	<b>173,717</b>	<b>131,780</b>

Revenue from use of money and property consists primarily of interest earned on investments. The County Treasurer invests these funds for the locality. The county continues to be financially impacted over the low interest rate environment. Interest on invested funds are projected to meet the budgeted amount for FY 2014. The average return realized for FY 2014 is .30%. This section also includes the sale of County maps, books, rental of County property including the vendors operating the Clearbrook and Sherando parks concession stands.

**Interest on Bank Deposits  
Last Five Years**



Since July 2008, the Fed Funds rate has dropped from 2.0% to a June 2014 rate of .09%. This rate drop has had a dramatic effect on the amount of interest earned on investments for the County. Even with this drop, the County’s rolling twelve month average rate of return is currently standing at .25%, which is significantly above the Fed Funds rate (.09%) and the current yield on the Virginia Government Investment Pool rate of .10%.

*Charges for Services:*

<b>Charges for Services</b>	<b>2012-13 BUDGETED</b>	<b>2012-13 ACTUAL</b>	<b>2013-14 BUDGETED</b>	<b>2013-14 ESTIMATED</b>	<b>2014-15 ADOPTED</b>
Excess Fees of Clerks	52,857	91,570	91,980	93,401	<b>90,768</b>
Sheriff's Fees	2,524	2,524	2,500	2,524	<b>2,500</b>
Law Library Fees	12,000	11,634	12,000	11,004	<b>12,000</b>
Handgun Permit Fees	17,490	41,468	27,408	32,460	<b>31,350</b>
Miscellaneous Clerk Fees	168,175	172,720	160,000	183,083	<b>180,000</b>
Bond Management Fees - Planning	20,000	22,700	20,000	30,000	<b>20,000</b>
Court ADA Fees	0	53,664	0	44,352	<b>0</b>
Sheriff Parking Tickets	0	5,870	10,000	6,800	<b>10,000</b>
Donations Adopt/Reclaim Fees	55,975	65,724	30,000	74,640	<b>30,000</b>
Spay/Neuter Fees	25,380	23,720	20,000	24,200	<b>20,000</b>
Donation – Conservation Easement	0	30	0	30	<b>0</b>
Parks and Recreation Fees	1,893,179	1,706,970	1,932,742	1,591,716	<b>1,968,627</b>
Sale of Maps, Surveys, Etc.	200	245	200	120	<b>106</b>
Sale of County Code	400	360	400	460	<b>239</b>
Sale of Reports - Treasurer	0	65	0	0	<b>0</b>
Sale of Frederick County Book	0	18	0	0	<b>0</b>
Sale of GIS Products	2,000	1,857	2,000	2,016	<b>2,000</b>
Fire and Rescue Charges	0	11,600	0	2,424	<b>4,642</b>
<b>TOTAL</b>	<b>2,250,180</b>	<b>2,212,739</b>	<b>2,309,230</b>	<b>2,099,230</b>	<b>2,372,232</b>

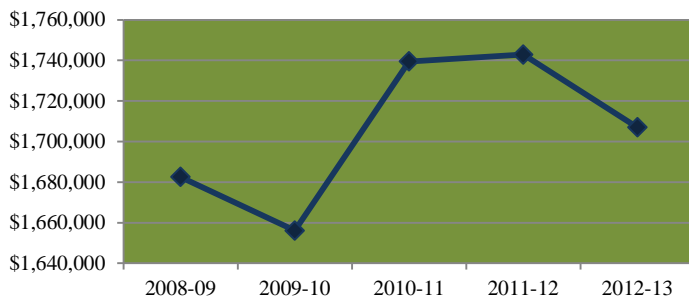
Charges for Services include primarily Clerk's Fees and recreation admission and user fees.

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 and reserved at the end of the fiscal year.

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. Other user fees include paddleboat rentals, shelter reservations, and ball field reservations. Revenue shortfalls are offset with unspent budgeted expenditures. Projections for FY 2014 appear to be about eighteen percent below budgeted figures.

**Parks and Recreation Fees  
Last Five Years**



Parks and Recreation Fees have shown an overall increase over the last five years. Fees collected in FY 2008-09 came in at \$1.6 million or about 1.5% less than the current FY 2012-13 amount of slightly over \$1.7 million. Since FY 2009-10, this revenue stream saw an improvement even during the current slow economic recovery that the county and country experienced until FY 2013 when a decline of two percent was realized.

*Miscellaneous:*

<b>Miscellaneous</b>	<b>2012-13 BUDGETED</b>	<b>2012-13 ACTUAL</b>	<b>2013-14 BUDGETED</b>	<b>2013-14 ESTIMATED</b>	<b>2014-15 ADOPTED</b>
Miscellaneous	0	73,009	0	22,716	<b>0</b>
Recreation Donations	33,000	67,538	47,365	36,432	<b>46,606</b>
Donations – Other	0	500	0	300	<b>500</b>
Sheriff Donations	0	827	0	1,000	<b>0</b>
Forfeited Property Surplus – Sheriff	0	0	0	2,500	<b>0</b>
Refunds – Other	0	28,961	0	1,140	<b>0</b>
Refunds – Hazardous Materials	500	0	0	0	<b>0</b>
Refunds – Worker’s Comp./Insurance	0	11,438	0	0	<b>0</b>
Drug Awareness Program	0	5,940	2,330	7,133	<b>0</b>
Specialized Reports	1,500	1,612	1,000	1,404	<b>300</b>
Recycling Refund	450,000	467,570	180,600	180,600	<b>90,300</b>
Credit Due Customers – Parks	0	-16,847	0	-6,437	<b>0</b>
<b>TOTAL</b>	<b>485,000</b>	<b>640,548</b>	<b>231,295</b>	<b>246,788</b>	<b>137,706</b>

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

The Recycling Refund is credit given to the participating localities of the regional landfill for their recycling efforts and is based on tonnage. FY 2015 shows a reduction in this revenue based on the anticipation that the refund per ton will be less.

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:*

<b>Recovered Costs</b>	<b>2012-13 BUDGETED</b>	<b>2012-13 ACTUAL</b>	<b>2013-14 BUDGETED</b>	<b>2013-14 ESTIMATED</b>	<b>2014-15 ADOPTED</b>
Recovered Costs – Treasurer’s Office	0	44,955	30,000	44,582	<b>44,500</b>
Recovered Costs – Worker’s Comp.	0	1,200	0	1,200	<b>1,200</b>
Purchasing Card Rebate	80,000	96,305	80,000	156,288	<b>100,000</b>
Recovered Costs – IT/GIS	0	5,000	0	33,900	<b>26,700</b>
Recovered Costs – F&R Fee Recovery	0	0	0	0	<b>773,736</b>
Reimb. – Commonwealth	3,000	10,824	6,000	10,356	<b>10,800</b>
Reimb. – Circuit Court	3,000	3,283	3,000	3,349	<b>3,200</b>
Reimb. – Public Works Cleanup	1,000	0	0	0	<b>0</b>
Clarke County Container Fees	60,000	44,957	39,312	46,716	<b>41,184</b>
Winchester Container Fees	25,000	24,163	35,652	36,348	<b>35,568</b>
Refuse Disposal Fees	70,000	52,287	63,588	65,544	<b>52,356</b>
Recycling Revenue	68,515	100,229	70,000	86,328	<b>85,000</b>
Sheriff Restitution	0	64	0	200	<b>0</b>
Fire and Rescue Merchandise	0	390	100	108	<b>390</b>
Container Fees – Bowman Library	1,500	1,098	1,000	1,692	<b>1,716</b>
Restitution – Victim Witness	0	381	0	6,324	<b>0</b>
Reimb. of Exp. – Gen. Dist. Court	26,020	34,031	26,000	27,072	<b>34,000</b>
Reimb. – Public Works Salaries	30,000	61,682	20,000	64,766	<b>20,000</b>
Reimb. – Juvenile & Domestic	3,200	0	0	0	<b>0</b>
City of Winchester – EDC	72,000	72,000	72,000	72,000	<b>0</b>
Reimb. - Task Force	58,320	62,138	58,000	63,442	<b>45,824</b>
EDC Recovered Costs	120	880	250	1,900	<b>250</b>
Sign Deposits – Planning	0	-50	0	100	<b>0</b>
Reimb. – Elections	0	4,043	0	2,641	<b>5,000</b>
Westminister – In Lieu of Taxes	26,000	24,486	24,000	24,976	<b>24,000</b>
Reimb. – Street Signs	1,000	2,472	1,000	1,860	<b>1,000</b>
Reimb. – FCPS Maintenance	186,600	197,235	298,000	232,356	<b>275,000</b>
Proffers	0	1,185,264	0	1,196,175	<b>0</b>
Comcast PEG Grant	0	61,784	0	47,287	<b>0</b>
Fire School Programs	16,000	17,495	6,800	23,496	<b>6,650</b>
Clerk Reimbursement to County	10,000	11,742	10,000	11,628	<b>11,000</b>
Reimbursement - Sheriff	4,000	55,411	72,000	139,649	<b>2,000</b>
<b>TOTAL</b>	<b>745,275</b>	<b>2,175,749</b>	<b>916,702</b>	<b>2,402,283</b>	<b>1,601,074</b>

Recovered costs include reimbursements for joint jurisdiction programs such as court security, fees collected from surrounding localities, and proffers collected from developers which are then divided between the school system, fire and rescue, parks and recreation or other designated areas. Recovered costs – Treasurer’s Office are fees collected for billing and collection services other than real and personal property taxes.

F&R Fee Recovery is the County’s share of the new EMS Revenue Recovery program implemented in FY 2014 for the billing of EMS services. EMS fees are shared between the County and the volunteer rescue companies on an agreed upon rate.

The City of Winchester and Clarke County container fees are the locality’s share of hauling costs from the shared convenience sites. Disposal fees, likewise, for Winchester and Clarke County are the locality’s share of disposal costs. Recycling revenue is any rebates that Frederick County receives from the sale of recyclable materials.

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.

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

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.

*Non-Categorical Aid:*

<b>Non-Categorical Aid</b>	<b>2012-13 BUDGETED</b>	<b>2012-13 ACTUAL</b>	<b>2013-14 BUDGETED</b>	<b>2013-14 ESTIMATED</b>	<b>2014-15 ADOPTED</b>
Carriers Tax/Mobile Home Titling	145,200	98,966	120,000	131,100	<b>90,000</b>
Recordation Taxes	300,000	316,940	275,000	343,584	<b>300,000</b>
Auto Rental Tax	59,000	102,409	75,000	106,505	<b>100,000</b>
<b>TOTAL</b>	<b>504,200</b>	<b>518,315</b>	<b>470,000</b>	<b>581,189</b>	<b>490,000</b>

Non-Categorical Aid consists of local taxes collected by the State and forwarded to the locality with no specific use outlined. These funds may be used at the discretion of the locality. 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.

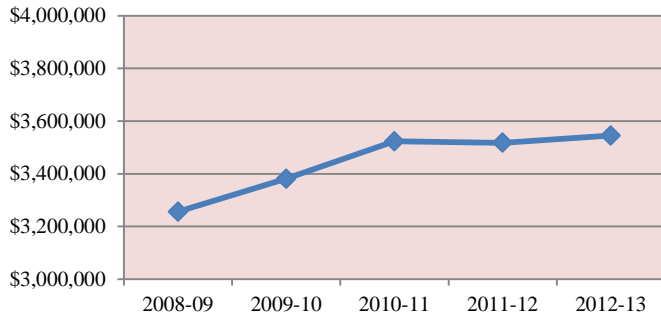
Recordation taxes are also budgeted under local taxes. The State now requires a significant portion of the taxes to be remitted to them. The percentage returned by the state to the locality has decreased over the past several years.

*Shared Expenses – Categorical:*

<b>Shared Expenses - Categorical</b>	<b>2012-13 BUDGETED</b>	<b>2012-13 ACTUAL</b>	<b>2013-14 BUDGETED</b>	<b>2013-14 ESTIMATED</b>	<b>2014-15 ADOPTED</b>
Shared Expenses – Comm. Attorney	420,000	422,769	419,000	425,728	<b>463,180</b>
Shared Expenses – Sheriff	2,260,000	2,306,108	2,258,000	2,352,230	<b>2,258,000</b>
Shared Expenses – Comm. of Revenue	200,000	200,004	195,776	204,000	<b>194,804</b>
Shared Expenses – Treasurer	160,000	157,783	154,000	160,940	<b>160,000</b>
Shared Expenses – Regis./Elec. Bd.	45,000	42,574	49,327	46,861	<b>50,736</b>
Shared Expenses – Clerk	420,000	416,003	420,000	411,840	<b>488,262</b>
<b>TOTAL</b>	<b>3,505,000</b>	<b>3,545,241</b>	<b>3,496,103</b>	<b>3,601,599</b>	<b>3,614,982</b>

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

**Shared Expenses - Commonwealth  
Last Five Years**



State Compensation Board funding has shown a steady pattern over the last three years after a five year low in FY 2008-09. Frederick County has seen a slight increase from FY 2008-09 when funding received was at the five year low of \$3.2 million. Funding received in FY 2012-13 was \$3,545,241 which is only a slight increase over what was received in FY 2011-12. Expectations for FY 2013-14 are about three percent above the budgeted amount. FY 2014-15 budgeted figures are budgeted about three percent above FY 2013-14 levels.

*Categorical Aid:*

<b>Categorical Aid</b>	<b>2012-13 BUDGETED</b>	<b>2012-13 ACTUAL</b>	<b>2013-14 BUDGETED</b>	<b>2013-14 ESTIMATED</b>	<b>2014-15 ADOPTED</b>
Public Assistance Grants	3,731,885	3,403,902	3,481,872	3,199,692	<b>3,419,942</b>
Litter Control Grants	14,000	17,573	12,177	15,502	<b>12,177</b>
Six-For-Life Funds	80,000	80,545	80,000	84,572	<b>80,000</b>
Emergency Services Fire Program	150,000	209,360	150,000	223,725	<b>200,000</b>
Recycling Grant	0	5,490	5,000	6,368	<b>5,000</b>
DMV Grant	0	0	0	33,865	<b>33,865</b>
DCJS & Sheriff – State Grants	0	89,456	0	103,614	<b>78,614</b>
JJC Grant	120,584	122,392	120,584	123,494	<b>120,000</b>
Rent/Lease Payments	276,912	280,093	300,000	258,156	<b>295,305</b>
Spay/Neuter Assistance – State	1,500	2,184	1,875	3,348	<b>1,875</b>
State Reimbursement - EDC	0	0	0	900,000	<b>0</b>
VDEM Grant – Sheriff	0	0	0	7,000	<b>0</b>
Wireless 911 Grant	62,000	92,552	60,000	212,000	<b>67,200</b>
State Forfeited Asset Funds	0	33,112	0	12,509	<b>0</b>
Victim Witness Grant	100,223	18,792	100,000	66,816	<b>100,000</b>
Social Services VOCA Grant	0	3,325	0	0	<b>0</b>
Fire & Rescue OEMS Reimb.	0	10,782	0	2,856	<b>0</b>
Payment in Lieu of Taxes	8,000	11,052	9,000	12,600	<b>11,000</b>
IT/GIS Grants	0	0	0	25,000	<b>0</b>
<b>TOTAL</b>	<b>4,545,104</b>	<b>4,380,610</b>	<b>4,320,508</b>	<b>5,291,117</b>	<b>4,424,978</b>

Categorical Aid consists of revenue received from the state that is designated for specific purposes. An example of this is the public assistance grants which are reimbursement for social service programs. 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.

During Fiscal Year 2014, Frederick County received \$900,000 from the Governor’s Development Opportunity fund to assist in developing or expanding McKesson, Navy Federal Credit Union, and H. P. Hood.

The Wireless 911 Grant is a PSAP (Public Safety Answering Point) Grant Program is a multi-million dollar grant program administered by the Virginia E-911 Services Board. The primary purpose of this program is to financially assist Virginia primary PSAPs with the purchase of equipment and services that support the continuity and

enhancement of wireless E-911. Any Virginia primary PSAP that supports wireless E-911 is eligible to apply for and receive these funds either as a standalone applicant or as part of a regional initiative, shared services project, or a physical consolidation project, with the exception of individual PSAP application for the Wireless E-911 PSAP Education Program.

The IT/GIS Grant is a planning grant that Frederick County has received from the Virginia Department of Housing and Community Development (VDHCD). The purpose of the grant is to complete a Community Telecommunications Plan that will allow the locality to identify next projects and possible implementation. The Project Management Team and the consultant are to conduct a needs assessment of the neighborhood and its residents, create broadband education development strategies and end user application identification, propose last mile connectivity solutions, present preliminary design and cost estimates, develop options for organization and network operation, and present funding strategies for future implementation projects. A project management team has been formed. The County will complete all activities within twelve months of the date of the contract as indicated in the original proposal. The total project cost is \$34,000 of which \$25,000 is Community Development Block Grant funding.

*Categorical Aid – Federal:*

<b>Categorical Aid - Federal</b>	<b>2012-13 BUDGETED</b>	<b>2012-13 ACTUAL</b>	<b>2013-14 BUDGETED</b>	<b>2013-14 ESTIMATED</b>	<b>2014-15 ADOPTED</b>
Federal Grant - Sheriff	0	0	0	0	<b>1,500</b>
DMV Grants - Federal	0	37,191	0	0	<b>0</b>
Federal Forfeited Asset Funds	0	1,361	0	21,694	<b>0</b>
Housing Illegal Aliens - Federal	15,000	24,595	15,000	25,080	<b>15,000</b>
Federal Grants - Sheriff	93,340	187,647	0	48,000	<b>0</b>
Victim Witness – Federal	0	56,385	0	0	<b>0</b>
<b>TOTAL</b>	<b>108,340</b>	<b>307,179</b>	<b>15,000</b>	<b>94,774</b>	<b>16,500</b>

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

Housing Illegal Aliens is money received from the State Criminal Alien Assistance Program for foreign-born inmates housed at the Northwestern Regional Adult Detention Center. The funds are requested to be sent to each locality that participates in the Regional Jail instead of directly to the jail itself.

The federal grant for the Sheriff’s Department funds personnel for task force and regional grants. The Sheriff’s Office continues to seek state and federal funding to ease the local funding burden. Funding is often approved as a supplement after the original budget adoption.

*Non-Revenue Receipts:*

<b>Non-Revenue Receipts</b>	<b>2012-13 BUDGETED</b>	<b>2012-13 ACTUAL</b>	<b>2013-14 BUDGETED</b>	<b>2013-14 ESTIMATED</b>	<b>2014-15 ADOPTED</b>
Funding from Fund Balance	4,300,000	4,300,000	4,300,000	4,300,000	<b>4,300,000</b>
<b>TOTAL</b>	<b>4,300,000</b>	<b>4,300,000</b>	<b>4,300,000</b>	<b>4,300,000</b>	<b>4,300,000</b>

Non-Revenue Receipts consists of carry forward funds. These are funds that have been appropriated from the county’s unreserved fund balance. These funds are needed to balance the budget when the county’s budgeted expenditures exceed budgeted revenue.

*Total General Fund Revenues:*

<b>Total General Fund</b>	<b>2012-13 BUDGETED</b>	<b>2012-13 ACTUAL</b>	<b>2013-14 BUDGETED</b>	<b>2013-14 ESTIMATED</b>	<b>2014-15 ADOPTED</b>
<b>GRAND TOTAL</b>	<b>127,184,304</b>	<b>141,233,584</b>	<b>133,024,407</b>	<b>144,143,406</b>	<b>142,387,562</b>

*NORTHWESTERN REGIONAL ADULT DETENTION CENTER FUND:*

	<b>2012-13 BUDGETED</b>	<b>2012-13 ACTUAL</b>	<b>2013-14 BUDGETED</b>	<b>2013-14 ESTIMATED</b>	<b>2014-15 ADOPTED</b>
<b>Use of Money/Property</b>					
Interest on Bank Deposits	0	25,817	0	7,284	0
TOTAL	0	25,817	0	7,284	0
<b>Charges for Services</b>					
Client Supervision Fees	55,399	44,797	45,000	45,693	43,446
Drug Testing Fees	5,506	5,768	5,500	2,004	5,000
Work Release Fees	499,800	370,882	384,616	389,426	405,150
Miscellaneous	12,446	44,850	15,000	21,720	15,000
Phone Commissions	126,000	135,791	120,000	149,370	300,000
Food & Staff Reimb. – Juv. Det. Ctr.	96,000	113,156	100,000	111,564	115,000
Electronic Monitoring Part. Fees	83,767	64,516	83,767	99,120	144,000
Employee Meals Supplement	500	0	200	100	200
TOTAL	879,418	779,760	754,083	818,997	1,027,796
<b>Recovered Costs</b>					
Local Contributions	4,999,995	5,273,767	5,888,444	5,888,444	6,253,129
Medical & Health Reimbursement	51,237	57,118	57,600	59,016	50,000
TOTAL	5,051,232	5,330,885	5,946,044	5,947,460	6,303,129
<b>Categorical Aid</b>					
State Grants	242,915	250,166	249,551	251,167	263,263
DOC Contract Beds	0	1,090,386	0	8,832	0
Share of Jail Costs	975,355	0	997,975	679,572	1,066,042
Shared Expenses – Regional Jail	5,003,495	4,973,170	4,947,976	5,042,794	4,973,170
Federal Bureau of Prisons	0	1,935	0	2,016	0
Local Offender Probation	238,888	234,431	242,437	239,120	252,286
TOTAL	6,460,653	6,550,088	6,437,939	6,223,501	6,554,761
<b>Non-Revenue</b>					
Transfer – General Operating Fund	3,981,493	4,200,471	4,755,887	4,755,887	4,991,484
Bond Proceeds	0	0	0	221,000	0
Funding from Fund Balance	1,007,389	1,007,389	521,421	521,421	510,200
TOTAL	4,988,882	5,207,860	5,277,308	5,498,308	5,501,684
<b>FUND TOTAL</b>	<b>17,380,185</b>	<b>17,894,410</b>	<b>18,415,374</b>	<b>18,495,550</b>	<b>19,387,370</b>

The budget for the Northwestern Regional Adult Detention Center has increased by \$971,996, or 5.3% for FY 2014-2015. Included in this approved budget are six new positions as well as a new handicap accessible van, IT equipment purchases, increases in food supplies and debt service payments.

The Northwestern Regional Adult Detention Center is made up of four jurisdictions: Clarke County, Frederick County, Fauquier County, and the City of Winchester. The funding percentages per locality are based on a three year average of daily population. For FY 2014-15, Clarke County's portion is 5.21%, Fauquier County's portion is 15.28%, the City of Winchester's portion is 35.12%, and Frederick County's portion is 44.39%. For Frederick County, this is a decrease of .29%

After the budget adoption in April, the Jail Board Authority amended their budget to a lesser amount of \$18,776,038, a reduction of \$611,332. This reduction was realized through the elimination of new positions requested as well as other reductions in certain operating expenses.

**FREDERICK – WINCHESTER LANDFILL FUND:**

	<b>2012-13 BUDGETED</b>	<b>2012-13 ACTUAL</b>	<b>2013-14 BUDGETED</b>	<b>2013-14 ESTIMATED</b>	<b>2014-15 ADOPTED</b>
<b>Use of Money/Property</b>					
Interest on Bank Deposits	40,000	60,856	40,000	53,544	<b>20,000</b>
Sale of Surplus, Junk, and Waste	0	175,705	0	81,680	<b>0</b>
<b>TOTAL</b>	<b>40,000</b>	<b>236,561</b>	<b>40,000</b>	<b>135,224</b>	<b>20,000</b>
<b>Charges for Services</b>					
Interest Charges	0	5,976	0	3,492	<b>0</b>
Credit Card Charges	0	119	0	108	<b>0</b>
Sanitary Landfill Fees	4,565,400	4,680,476	4,632,600	4,721,976	<b>4,653,000</b>
Charges for Tire Recycling	70,000	100,148	70,000	121,260	<b>54,000</b>
Regional Electronics Recycling	40,000	46,484	40,000	51,132	<b>60,000</b>
Landfill Gas to Electricity	554,048	734,170	403,660	580,140	<b>363,925</b>
Renewable Energy Credits	0	0	0	119,892	<b>116,262</b>
Waste Oil Recycling	0	15,953	0	23,100	<b>0</b>
<b>TOTAL</b>	<b>5,229,448</b>	<b>5,583,326</b>	<b>5,146,260</b>	<b>5,621,100</b>	<b>5,247,187</b>
<b>Miscellaneous Revenue</b>					
Miscellaneous	0	8,844	0	10,656	<b>0</b>
Wheel Recycling	120,000	8,638	120,000	10,000	<b>144,000</b>
<b>TOTAL</b>	<b>120,000</b>	<b>17,482</b>	<b>120,000</b>	<b>20,656</b>	<b>144,000</b>
<b>Non-Categorical Aid</b>					
State Reimbursements	0	6,120	0	0	<b>0</b>
<b>TOTAL</b>	<b>0</b>	<b>6,120</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Non-Revenue</b>					
Funding from Fund Balance	2,836,732	2,836,732	1,320,360	1,320,360	<b>1,705,018</b>
<b>TOTAL</b>	<b>2,836,732</b>	<b>2,836,732</b>	<b>1,320,360</b>	<b>1,320,360</b>	<b>1,705,018</b>
<b>FUND TOTAL</b>	<b>8,226,180</b>	<b>8,680,221</b>	<b>6,626,620</b>	<b>7,097,340</b>	<b>7,116,205</b>

The Landfill Fund is managed as an enterprise fund and is totally fee sustaining. Revenue is basically generated from tipping fees charged at the scale. Another 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. An average of \$56.19 per megawatt hour has been earned in FY 2014 as of the end of April 2014. The power generated also qualifies as a green power and additional revenue can be earned through the sale of renewable energy credits. These credits are however, subject to market conditions and a value is difficult to determine.

The tipping fees are Commercial/Industrial at \$45/ton, Construction Demolition Debris at \$42/ton, Municipal at \$12/ton, Municipal Sludge at \$32/ton, and Miscellaneous Rubble Debris at \$12/ton. These rates are evaluated on a yearly basis and are dependent on anticipated development costs, operation and maintenance costs and closure and post-closure costs. Reserves continue to be sufficient in this fund.

*DIVISION OF COURT SERVICES FUND:*

	<b>2012-13 BUDGETED</b>	<b>2012-13 ACTUAL</b>	<b>2013-14 BUDGETED</b>	<b>2013-14 ESTIMATED</b>	<b>2014-15 ADOPTED</b>
<b>Use of Money/Property</b>					
Interest on Bank Deposits	0	518	0	444	<b>0</b>
Rental of General Property – ASAP	0	1,200	0	1,200	<b>0</b>
Sale of Salvage and Surplus	0	15	0	0	<b>0</b>
<b>TOTAL</b>	<b>0</b>	<b>1,733</b>	<b>0</b>	<b>1,644</b>	<b>0</b>
<b>Charges for Services</b>					
Driver Improvement Clinic Fees	7,200	2,261	4,459	852	<b>0</b>
A.S.A.P. Fees	400,000	418,788	408,631	414,600	<b>405,403</b>
Reimb. – ASAP Draeger	14,975	26,660	20,700	34,920	<b>20,700</b>
Community Service Fees - ASAP	28,000	16,660	24,800	15,480	<b>24,800</b>
<b>TOTAL</b>	<b>450,175</b>	<b>464,369</b>	<b>458,590</b>	<b>465,852</b>	<b>450,903</b>
<b>Recovered Costs</b>					
Reimb. – Court Services Winchester	14,140	14,140	14,140	14,140	<b>14,140</b>
Reimb. – Court Services Clarke County	3,759	3,759	3,759	3,759	<b>3,759</b>
Drug Offender Fees	78,000	74,640	99,200	84,894	<b>85,970</b>
Drug Offender Urine Screens	26,000	25,265	24,800	25,518	<b>24,800</b>
<b>TOTAL</b>	<b>121,899</b>	<b>117,804</b>	<b>141,899</b>	<b>128,311</b>	<b>128,669</b>
<b>Non-Revenue</b>					
Funding from Fund Balance	16,735	16,735	0	0	<b>0</b>
Transfer from NRADC	0	46,314	0	0	<b>0</b>
<b>TOTAL</b>	<b>16,735</b>	<b>63,049</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FUND TOTAL</b>	<b>588,809</b>	<b>646,955</b>	<b>600,489</b>	<b>595,807</b>	<b>579,572</b>

During FY 2011, certain aspects of Division of Court Services were 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 certain 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 70% of the revenue with most of the remainder coming from Drug Offender Fees, urine screens, and community service fees.

The Public Inebriate Center (Detox Center) closed its doors on July 1, 2011. The closure of the Inebriate Center has resulted in a dramatic increase in the number of drunk in public offenders incarcerated. Alternatives continue to be studied to reduce this number.

*SHAWNEELAND SANITARY DISTRICT FUND:*

	<b>2012-13 BUDGETED</b>	<b>2012-13 ACTUAL</b>	<b>2013-14 BUDGETED</b>	<b>2013-14 ESTIMATED</b>	<b>2014-15 ADOPTED</b>
<b>General Property Taxes</b>					
General Real Property Taxes	655,470	698,557	655,470	712,528	<b>655,470</b>
Penalties	0	12,296	0	9,900	<b>0</b>
Interest and Cost of Taxes	0	27,907	0	29,280	<b>0</b>
Credit Card Charges – Taxes	0	6	0	40	<b>0</b>
<b>TOTAL</b>	<b>655,470</b>	<b>738,766</b>	<b>655,470</b>	<b>751,748</b>	<b>655,470</b>
<b>Use of Money/Property</b>					
Interest on Bank Deposits	8,000	4,119	8,000	3,096	<b>8,000</b>
<b>TOTAL</b>	<b>8,000</b>	<b>4,119</b>	<b>8,000</b>	<b>3,096</b>	<b>8,000</b>
<b>Miscellaneous Revenue</b>					
Refunds – Other	0	617	0	0	<b>0</b>
Sale of Surplus	0	4,000	0	0	<b>0</b>
<b>TOTAL</b>	<b>0</b>	<b>4,617</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Recovered Costs</b>					
Reimb. – Sanitary District Culverts	1,000	2,610	1,000	3,144	<b>1,000</b>
<b>TOTAL</b>	<b>1,000</b>	<b>2,610</b>	<b>1,000</b>	<b>3,144</b>	<b>1,000</b>
<b>Non-Revenue</b>					
Funding from Fund Balance	102,232	102,232	185,080	185,080	<b>435,277</b>
<b>TOTAL</b>	<b>102,232</b>	<b>102,232</b>	<b>185,080</b>	<b>185,080</b>	<b>435,277</b>
<b>FUND TOTAL</b>	<b>766,702</b>	<b>852,344</b>	<b>849,550</b>	<b>943,068</b>	<b>1,099,747</b>

The Shawneeland Sanitary District provides a property management 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.



**AIRPORT AUTHORITY OPERATING FUND:**

	<b>2012-13 BUDGETED</b>	<b>2012-13 ACTUAL</b>	<b>2013-14 BUDGETED</b>	<b>2013-14 ESTIMATED</b>	<b>2014-15 ADOPTED</b>
<b>Miscellaneous Revenue</b>					
Miscellaneous Revenue	3,116,188	1,697,316	2,200,304	1,705,803	<b>2,134,484</b>
Revenue from the Commonwealth	19,940	0	11,140	0	<b>23,700</b>
<b>TOTAL</b>	<b>3,136,128</b>	<b>1,697,316</b>	<b>2,211,444</b>	<b>1,705,803</b>	<b>2,158,184</b>
<b>Transfers</b>					
Other Localities – City of Winchester	6,726	10,413	18,250	18,250	<b>20,181</b>
General Operating Fund	16,874	16,874	45,785	45,785	<b>50,629</b>
<b>TOTAL</b>	<b>23,600</b>	<b>27,287</b>	<b>64,035</b>	<b>64,035</b>	<b>70,810</b>
<b>Non-Revenue</b>					
Funding from Fund Balance	0	0	23,359	23,359	<b>0</b>
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>23,359</b>	<b>23,359</b>	<b>0</b>
<b>FUND TOTAL</b>	<b>3,159,728</b>	<b>1,724,603</b>	<b>2,298,838</b>	<b>1,793,197</b>	<b>2,228,994</b>

The Airport Authority is a regional authority supported by surrounding jurisdictions. The county is fiscal agent for the Airport Authority.

Miscellaneous revenue consists of fuel sales, hangar rentals, parking fees, cargo handling fees and land leases. Fuel sales for FY 2015 have been projected at \$1,583,686 which makes up 74% of this revenue item and hangar and office rentals, projected at \$403,875, makes up 19%. Because of reduced sales revenue, the locality shares have gone up significantly for both Frederick County and the City of Winchester.

**COMMUNITY DEVELOPMENT AUTHORITY FUND:**

	<b>2012-13 BUDGETED</b>	<b>2012-13 ACTUAL</b>	<b>2013-14 BUDGETED</b>	<b>2013-14 ESTIMATED</b>	<b>2014-15 ADOPTED</b>
<b>General Property Taxes</b>					
General Property Taxes	0	0	0	0	<b>525,256</b>
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>525,256</b>
<b>FUND TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>525,256</b>

The improvements, services, and operations to be undertaken by the Community Development Authority (CDA) shall be funded from all or some of the following sources: (i) bonds to be issued by the CDA (ii) special assessments to be levied pursuant to Virginia Code Section 15.2-5158A5 and (iii) any other source of funding available to the CDA including rates, fees, and charges to be levied by the CDA for the services and facilities provided or funded by the CDA.

The Bonds to be issued by the CDA will be used to pay the costs of certain infrastructure as described herein and in the Petition, the costs of issuing the Bonds and any required reserves, and interest on the Bonds prior to, during and after construction for a period up to three years after the Bonds are issued.

The General Property Taxes and Special Assessments equate to the amount of revenue listed above. The special assessment portion of that sum will be used to pay the debt service on the bonds issued to date for improvements to within the boundary of the Community Development Authority.

*LAKE HOLIDAY SANITARY DISTRICT FUND:*

	2012-13 BUDGETED	2012-13 ACTUAL	2013-14 BUDGETED	2013-14 ESTIMATED	2014-15 ADOPTED
<b>Fees</b>					
Fees Receivable	0	0	773,099	773,099	<b>800,570</b>
TOTAL	0	0	773,099	773,099	<b>800,570</b>
<b>Non-Revenue</b>					
Funding from Fund Balance	0	0	347,227	347,227	<b>0</b>
TOTAL	0	0	347,227	347,227	<b>0</b>
<b>FUND TOTAL</b>	<b>0</b>	<b>0</b>	<b>1,120,326</b>	<b>1,120,326</b>	<b>800,570</b>

The current structure of the Lake Holiday Sanitary District tax was recommended by the Lake Holiday Country Club, Inc. Board of Directors (LHCC) and conforms to the long established two tiered assessment utilized by the LHCC Property Owners Assoc., whereby lots without access to sewer/water services (membership lots) pay 3/8 of the full assessment paid by those with access to utilities (buildable lots). In the spring of 2011, the Board of Supervisors set the two tiered levy at \$678 per year for buildable lots and \$264 for membership lots to derive sufficient funds to meet the sanitary district's debt service obligation. The rates were based on the anticipated amount to be borrowed, the number of lots in each class (buildable and membership), assumed delinquency rates, and the anticipated interest rate on the bonds.

*EMS REVENUE RECOVERY FUND:*

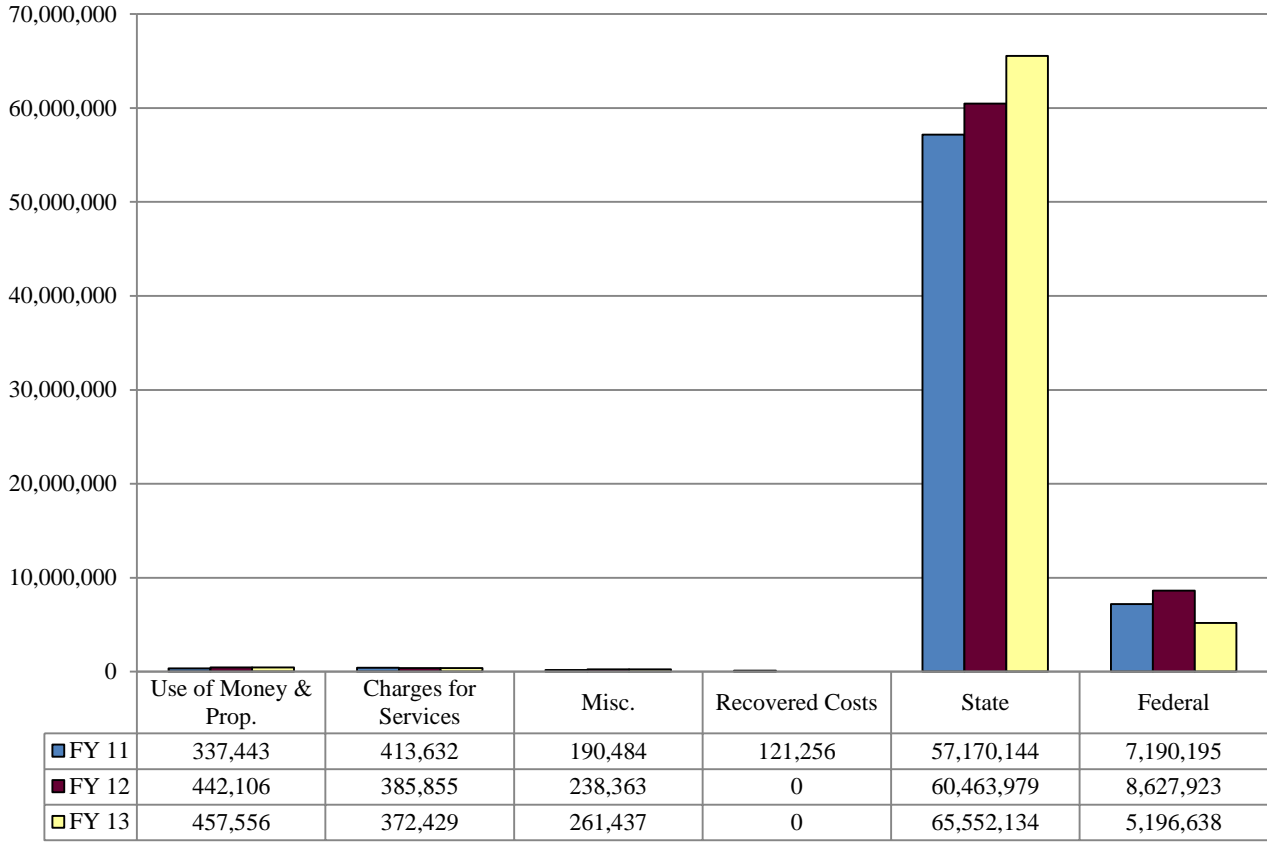
	2012-13 BUDGETED	2012-13 ACTUAL	2013-14 BUDGETED	2013-14 ESTIMATED	2014-15 ADOPTED
<b>Charges for Services</b>					
EMS Billings	0	0	0	705,572	<b>2,028,000</b>
TOTAL	0	0	0	705,572	<b>2,028,000</b>
<b>FUND TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>705,572</b>	<b>2,028,000</b>

The EMS Revenue Recovery Fund is funded through billing for EMS services provided by Frederick County Fire & Rescue. The County's Emergency Communications Center receives calls for medical emergencies that require response from one of the stations within Frederick County. Once the ambulance has arrived on the scene of the emergency, they begin assessing the patient. If the patient requires transportation to the emergency room via the ambulance, then that is considered a billable transport.

This fund bills for the mileage from the location where the patient is picked up to the emergency room and it also bills a base rate depending on the level of care the patient needs, basic life support or advanced life support. These charges are submitted to the patient's insurance company. The insurance company reviews the transport, determines coverage and then approves payment, if applicable. The fund does not collect co-pays, deductibles, or bill the balance to the patient. The fund only accepts the insurance company payment. Any remaining balance, or if the patient is uninsured, is written off.

The mileage is paid out 100% to the stations that run these calls. The base rate that is received is split evenly with the County after program expenses have been deducted.

## School Operating Fund Revenue Comparison



The chart above gives an actual School Operating Fund Revenue Comparison, excluding the transfer from the General Fund. As shown for Fiscal Year 2013, state funds equate to over 91% of the revenue for the school operating fund. The second largest revenue source is federal funds which equals close to 7% of the revenue. The remaining categories combined equal the remaining 2%.

**SCHOOL OPERATING FUND***Revenue from Use of Money and Property:*

<b>Use of Money/Property</b>	<b>2012-13 BUDGETED</b>	<b>2012-13 ACTUAL</b>	<b>2013-14 BUDGETED</b>	<b>2013-14 ESTIMATED</b>	<b>2014-15 ADOPTED</b>
Rental of School Property	437,256	457,556	442,076	442,076	<b>356,576</b>
<b>TOTAL</b>	<b>437,256</b>	<b>457,556</b>	<b>442,076</b>	<b>442,076</b>	<b>356,576</b>

*Charges for Services:*

<b>Charges for Services</b>	<b>2012-13 BUDGETED</b>	<b>2012-13 ACTUAL</b>	<b>2013-14 BUDGETED</b>	<b>2013-14 ESTIMATED</b>	<b>2014-15 ADOPTED</b>
Tuition – Private Sources – Day School	40,000	33,624	40,000	40,000	<b>40,000</b>
Tuition – Private – Summer School	5,000	26,960	23,750	23,750	<b>23,750</b>
Fees – Parking	187,500	179,874	194,500	194,500	<b>75,000</b>
Fees – GED – Regional	33,717	11,654	19,000	19,000	<b>1,000</b>
Fees – Drivers Ed. – Regional	135,000	120,317	135,000	135,000	<b>127,000</b>
<b>TOTAL</b>	<b>401,217</b>	<b>372,429</b>	<b>412,250</b>	<b>412,250</b>	<b>266,750</b>

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.

*Miscellaneous Revenue:*

<b>Miscellaneous Revenue</b>	<b>2012-13 BUDGETED</b>	<b>2012-13 ACTUAL</b>	<b>2013-14 BUDGETED</b>	<b>2013-14 ESTIMATED</b>	<b>2014-15 ADOPTED</b>
Donations/Grants	182,542	51,196	182,542	216,597	<b>182,542</b>
Miscellaneous Refunds	251,305	210,241	268,343	237,099	<b>324,292</b>
<b>TOTAL</b>	<b>433,847</b>	<b>261,437</b>	<b>450,885</b>	<b>453,696</b>	<b>506,834</b>
<b>TOTAL REVENUE FROM LOCAL SOURCES</b>	<b>1,272,320</b>	<b>1,091,422</b>	<b>1,305,211</b>	<b>1,308,022</b>	<b>1,130,160</b>

Miscellaneous revenue includes vendor rebates, sale of web-site advertising space, and the Erate program.

*Categorical Aid:*

<b>Categorical Aid</b>	<b>2012-13 BUDGETED</b>	<b>2012-13 ACTUAL</b>	<b>2013-14 BUDGETED</b>	<b>2013-14 ESTIMATED</b>	<b>2014-15 ADOPTED</b>
Sales Tax Receipts	11,638,105	11,845,799	12,220,179	12,220,179	<b>12,231,029</b>
Sales Tax Receipts 1/8%	1,454,763	1,257,194	1,527,522	1,527,522	<b>1,528,879</b>
Basic School Aid	35,659,672	35,387,506	35,027,197	35,027,197	<b>36,067,231</b>
Regular Foster Child	0	93,609	0	0	<b>0</b>
Gifted and Talented	392,513	390,522	392,332	392,332	<b>393,354</b>
Remedial Education – SOQ	734,917	731,190	734,580	734,580	<b>950,605</b>
Special Education – SOQ	4,050,397	4,029,852	4,148,705	4,148,705	<b>4,408,480</b>
Vocational Education – SOQ	801,728	797,661	801,360	801,360	<b>753,928</b>
Juvenile Detention Center Funds	397,903	424,886	457,000	446,525	<b>541,525</b>
Social Security – Instructional	2,171,347	2,160,333	2,178,696	2,178,696	<b>2,212,615</b>
Teacher Retirement – Instructional	3,624,479	3,606,095	3,639,508	3,639,508	<b>4,531,763</b>
Additional Assistance Retirement	511,159	603,305	609,929	609,929	<b>0</b>
Group Life Insurance – Instructional	133,621	132,944	133,560	133,560	<b>155,703</b>
Homebound	101,933	72,893	77,996	77,996	<b>81,178</b>
Special Ed. Reg. Program Payments	1,000,000	1,267,683	1,204,388	1,204,388	<b>1,020,250</b>
Adult Basic Ed. – Regional	8,659	0	8,659	8,659	<b>8,659</b>
Adult Basic Ed. – Regional Jail	75,000	77,593	80,000	80,504	<b>86,000</b>
Vocational Equipment	0	28,791	0	0	<b>0</b>
Vocational Occupational – Tech. Ed.	139,779	83,482	105,479	105,479	<b>112,273</b>
Special Ed. – Foster Child	177,022	100,263	207,173	207,173	<b>225,841</b>
At-Risk Students	462,336	459,742	459,687	459,687	<b>587,167</b>
K-3 Initiative	593,736	614,202	616,105	616,105	<b>1,053,640</b>
Ed Technology Funds	518,000	518,000	544,000	544,000	<b>518,000</b>
Early Reading Intervention	227,257	206,783	200,641	272,299	<b>271,456</b>
ESL Funds	337,638	345,054	360,277	360,277	<b>385,167</b>
Special Ed. – Visually Handicapped	5,000	5,000	5,000	5,000	<b>5,000</b>
Medicaid Reimbursements	120,000	46,965	50,000	50,000	<b>50,000</b>
Industry Certification	0	26,807	0	25,118	<b>0</b>
ISAEF Funding	23,576	23,576	23,576	23,576	<b>23,576</b>
Other State Funds	422,520	11,081	422,520	119,910	<b>669,713</b>
Compensation Supplement	0	0	838,320	838,320	<b>0</b>
SOL Algebra Readiness	104,802	108,896	108,896	108,896	<b>123,507</b>
Mentor Teacher Program	6,733	11,773	11,773	5,452	<b>11,773</b>
Project Graduation Academy Grant	0	3,742	0	11,267	<b>0</b>
Project Graduation	0	3,557	0	0	<b>0</b>
National Board Certified Bonus	35,000	42,500	42,500	42,500	<b>42,500</b>
Middle School Teacher Corps	15,000	30,000	25,000	20,000	<b>20,000</b>
Career Switcher Program	0	2,855	0	4,000	<b>0</b>
<b>TOTAL</b>	<b>65,944,595</b>	<b>65,552,134</b>	<b>67,262,558</b>	<b>67,050,699</b>	<b>69,070,812</b>

Revenue from the Commonwealth are expected to increase due to re-benchmarking the Standards of Quality (SOQ) costs. These technical adjustments occur every two years and include updates for factors such as salaries, prevailing costs, Standards of Learning updates, and enrollment updates. These adjustments reflect the state's share of the cost of continuing current SOQ programs. The state's share of funding the Virginia Retirement System (VRS) is included here. Further, estimated state revenues for FY 2015 do not include the state's share of a salary increase.

*Categorical Aid – Federal:*

<b>Categorical Aid</b>	<b>2012-13 BUDGETED</b>	<b>2012-13 ACTUAL</b>	<b>2013-14 BUDGETED</b>	<b>2013-14 ESTIMATED</b>	<b>2014-15 ADOPTED</b>
Title I	1,492,317	1,258,714	1,342,761	1,314,851	<b>1,574,958</b>
Title I – Prior Year Carry-Over	778,464	671,089	250,000	286,439	<b>235,000</b>
Title I – School of Choice	235,900	0	0	0	<b>0</b>
Federal Land Use	5,262	4,358	5,002	5,002	<b>5,000</b>
Title VI-B	2,415,549	2,287,324	2,347,357	2,325,698	<b>2,325,698</b>
Title VI-B Spec. Ed. PY Carry-Over	300,000	348,807	166,198	188,767	<b>0</b>
IDEA School Improvement Grant	0	0	0	0	<b>70,000</b>
Vocational Education Basic Programs.	159,185	150,356	143,057	148,766	<b>148,766</b>
Other Federal Aid	66,198	0	0	0	<b>144,006</b>
Benefits from Other Agency	0	19,500	0	19,500	<b>0</b>
Title VI-B IDEA Preschool	46,483	45,569	44,112	44,112	<b>41,161</b>
Title III – LEP/Immigrant	51,482	51,549	53,472	66,325	<b>57,864</b>
Title II – Class Size/Teacher Quality	289,282	266,646	268,409	423,739	<b>266,146</b>
Title I – D – Negligent/Delinquent	82,067	92,527	84,585	90,803	<b>87,168</b>
Title II – Ed Tech	0	199	0	0	<b>0</b>
<b>TOTAL</b>	<b>5,922,189</b>	<b>5,196,638</b>	<b>4,704,953</b>	<b>4,914,002</b>	<b>4,955,767</b>

Federal Government Revenues are expected to increase due to restoring funding to levels prior to the federal sequester.

*Transfers:*

<b>Transfers</b>	<b>2012-13 BUDGETED</b>	<b>2012-13 ACTUAL</b>	<b>2013-14 BUDGETED</b>	<b>2013-14 ESTIMATED</b>	<b>2014-15 ADOPTED</b>
General Operating Fund	57,398,462	59,621,462	60,727,321	60,727,321	<b>65,347,740</b>
Carry Forward Funds – Prior Year	663,949	688,949	0	97,012	<b>0</b>
Outstanding Encumbrances	0	167,637	0	218,892	<b>0</b>
From Other Funds	705,484	737,218	0	0	<b>0</b>
<b>TOTAL</b>	<b>58,767,895</b>	<b>61,215,266</b>	<b>60,727,321</b>	<b>61,043,225</b>	<b>65,347,740</b>

The School Operating Fund budget will receive funding from the governing body in the amount of \$65,347,740, which is an increase of \$4.6 million compared to FY 2014.

*Total School Operating Fund Revenues:*

<b>Total School Operating Fund</b>	<b>2012-13 BUDGETED</b>	<b>2012-13 ACTUAL</b>	<b>2013-14 BUDGETED</b>	<b>2013-14 ESTIMATED</b>	<b>2014-15 ADOPTED</b>
<b>FUND TOTAL</b>	<b>131,906,999</b>	<b>133,055,460</b>	<b>134,000,043</b>	<b>134,315,947</b>	<b>140,504,479</b>

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

*SCHOOL CAPITAL PROJECTS FUND:*

	<b>2012-13 BUDGETED</b>	<b>2012-13 ACTUAL</b>	<b>2013-14 BUDGETED</b>	<b>2013-14 ESTIMATED</b>	<b>2014-15 ADOPTED</b>
<b>Non-Revenue Receipts</b>					
County Appropriations	0	0	0	800,883	<b>0</b>
Carry Forward – Prior Years	100,000	1,128,002	100,000	100,000	<b>600,000</b>
Outstanding Encumbrances	0	0	0	127,671	<b>0</b>
<b>TOTAL</b>	<b>100,000</b>	<b>1,128,002</b>	<b>100,000</b>	<b>1,028,554</b>	<b>600,000</b>
<b>Transfers</b>					
Other Funds	267,115	267,115	1,082,640	1,082,640	<b>1,566,316</b>
<b>TOTAL</b>	<b>267,115</b>	<b>267,115</b>	<b>1,082,640</b>	<b>1,082,640</b>	<b>1,566,316</b>
<b>FUND TOTAL</b>	<b>367,115</b>	<b>1,395,117</b>	<b>1,182,640</b>	<b>2,111,194</b>	<b>2,166,316</b>

A transfer from the School Debt Service Fund plus an expected prior year carry-over amount supports capital projects planned for FY 2015. Capital projects planned for FY 2015 include Sherando High School roof replacement, water conservation, energy performance, school bus/vehicle replacements, and various other equipment upgrades/replacements.

*SCHOOL DEBT SERVICE FUND:*

	<b>2012-13 BUDGETED</b>	<b>2012-13 ACTUAL</b>	<b>2013-14 BUDGETED</b>	<b>2013-14 ESTIMATED</b>	<b>2014-15 ADOPTED</b>
<b>Transfers</b>					
Federal Stimulus Act - QSCB	297,500	284,559	297,500	297,500	<b>271,500</b>
Carry Forward – Prior Years	0	0	31,050	31,050	<b>857,000</b>
General Operating Fund	14,626,151	14,626,151	14,626,151	14,626,151	<b>14,626,151</b>
<b>FUND TOTAL</b>	<b>14,923,651</b>	<b>14,910,710</b>	<b>14,954,701</b>	<b>14,954,701</b>	<b>15,754,651</b>

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 NUTRITION SERVICES FUND:*

	<b>2012-13 BUDGETED</b>	<b>2012-13 ACTUAL</b>	<b>2013-14 BUDGETED</b>	<b>2013-14 ESTIMATED</b>	<b>2014-15 ADOPTED</b>
<b>Use of Money/Property</b>					
Interest on Bank Deposits	5,449	3,125	3,448	3,448	<b>3,125</b>
<b>TOTAL</b>	<b>5,449</b>	<b>3,125</b>	<b>3,448</b>	<b>3,448</b>	<b>3,125</b>
<b>Charges for Services</b>					
Charges for Services	2,735,975	2,181,389	2,436,199	2,436,199	<b>2,314,703</b>
<b>TOTAL</b>	<b>2,735,975</b>	<b>2,181,389</b>	<b>2,436,199</b>	<b>2,436,199</b>	<b>2,314,703</b>
<b>Miscellaneous</b>					
Miscellaneous	53,806	84,970	51,956	51,956	<b>64,323</b>
School Food Services – State	99,148	99,079	101,463	101,463	<b>94,933</b>
Meal Reimb. Operations – Federal	2,222,366	2,283,597	2,415,921	2,415,921	<b>2,489,531</b>
<b>TOTAL</b>	<b>2,375,320</b>	<b>2,467,646</b>	<b>2,569,340</b>	<b>2,569,340</b>	<b>2,648,787</b>
<b>Non-Revenue Receipts</b>					
Carry Forward – Prior Years	1,658,107	0	1,115,940	1,115,940	<b>1,233,680</b>
<b>TOTAL</b>	<b>1,658,107</b>	<b>0</b>	<b>1,115,940</b>	<b>1,115,940</b>	<b>1,233,680</b>
<b>FUND TOTAL</b>	<b>6,774,851</b>	<b>4,652,160</b>	<b>6,124,927</b>	<b>6,124,927</b>	<b>6,200,295</b>

The School Nutrition Services Program provides approximately 1.7 million meals including breakfasts, lunches and a la carte items.

*CONSOLIDATED SERVICES FUND:*

	<b>2012-13 BUDGETED</b>	<b>2012-13 ACTUAL</b>	<b>2013-14 BUDGETED</b>	<b>2013-14 ESTIMATED</b>	<b>2014-15 ADOPTED</b>
<b>Charges for Services</b>					
Frederick County - building services	0	9,799	15,000	15,000	<b>15,000</b>
FCPS - vehicle services	0	2,513,836	2,859,921	2,860,113	<b>2,858,678</b>
Other agencies - vehicle services	0	82,465	90,000	90,000	<b>89,900</b>
Other Funds	0	277,522	135,079	134,887	<b>136,422</b>
Outstanding Encumbrances	0	0	0	8,972	<b>0</b>
<b>FUND TOTAL</b>	<b>0</b>	<b>2,883,622</b>	<b>3,100,000</b>	<b>3,108,972</b>	<b>3,100,000</b>

The Consolidated Services Fund provides for the operation of shared building and vehicle maintenance services. Expenses are recovered through billings to Frederick County Public Schools for vehicle maintenance, to Frederick County for building services, and to other governmental agencies based on services rendered.



*SCHOOL TRUST FUNDS:*

<b>Use of Money/Property</b>	<b>2012-13 BUDGETED</b>	<b>2012-13 ACTUAL</b>	<b>2013-14 BUDGETED</b>	<b>2013-14 ESTIMATED</b>	<b>2014-15 ADOPTED</b>
Interest on Bank Deposits	16,100	20,511	16,100	11,100	<b>11,100</b>
Donations and Grants	0	0	0	3,122	<b>38,900</b>
Interest on Investments	0	0	0	1,878	<b>0</b>
<b>FUND TOTAL</b>	<b>16,100</b>	<b>20,511</b>	<b>16,100</b>	<b>16,100</b>	<b>50,000</b>

Student scholarship opportunities under the Larrick and Armstrong Trust Funds are accounted for in this fund. Various donations and grants for restricted/private purposes such as Sides Trust Fund to purchase textbooks for indigent students and the Bright Futures program are also accounted for in this fund.

*SCHOOL TEXTBOOK FUND:*

	<b>2012-13 BUDGETED</b>	<b>2012-13 ACTUAL</b>	<b>2013-14 BUDGETED</b>	<b>2013-14 ESTIMATED</b>	<b>2014-15 ADOPTED</b>
<b>Use of Money/Property</b>					
Interest on Bank Deposits	20,000	2,372	5,000	5,000	<b>5,000</b>
TOTAL	20,000	2,372	5,000	5,000	<b>5,000</b>
<b>Charges for Services</b>					
Sale of Used Books	1,500	1,618	1,500	1,500	<b>1,500</b>
Textbooks – Lost/Damaged	5,000	693	5,000	5,000	<b>5,000</b>
TOTAL	6,500	2,311	6,500	6,500	<b>6,500</b>
<b>Recovered Costs</b>					
Textbooks Furnished Free	749,365	745,564	749,021	749,021	<b>804,198</b>
TOTAL	749,365	745,564	749,021	749,021	<b>804,198</b>
<b>Non-Revenue Receipts</b>					
Carry Forward – Prior Years	1,097,562	0	976,250	976,250	<b>1,281,116</b>
TOTAL	1,097,562	0	976,250	976,250	<b>1,281,116</b>
<b>Transfers</b>					
School Operating Fund Local Match	421,700	421,700	421,058	421,058	<b>476,169</b>
Trust Funds Transfer	150	17	600	600	<b>150</b>
TOTAL	421,850	421,717	421,658	421,658	<b>476,319</b>
<b>FUND TOTAL</b>	<b>2,295,277</b>	<b>1,171,964</b>	<b>2,158,429</b>	<b>2,158,429</b>	<b>2,573,133</b>

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:*

	<b>2012-13 BUDGETED</b>	<b>2012-13 ACTUAL</b>	<b>2013-14 BUDGETED</b>	<b>2013-14 ESTIMATED</b>	<b>2014-15 ADOPTED</b>
<b>Use of Money/Property</b>					
Interest on Bank Deposits	0	1,467	0	0	<b>0</b>
TOTAL	0	1,467	0	0	<b>0</b>
<b>Charges for Services</b>					
Tuition – Private Day School	7,400	9,598	7,400	7,400	<b>7,400</b>
TOTAL	7,400	9,598	7,400	7,400	<b>7,400</b>
<b>Recovered Costs</b>					
Billings to Localities	4,362,026	4,143,693	4,475,895	4,475,895	<b>4,597,589</b>
State – Educational Tech. Funds	26,000	26,000	26,000	26,000	<b>26,000</b>
TOTAL	4,388,026	4,169,693	4,501,895	4,501,895	<b>4,623,589</b>
<b>Non-Revenue Receipts</b>					
Carry Forward – Prior Years	220,044	0	310,567	310,567	<b>462,661</b>
TOTAL	220,044	0	310,567	310,567	<b>462,661</b>
<b>FUND TOTAL</b>	<b>4,615,470</b>	<b>4,180,758</b>	<b>4,819,862</b>	<b>4,819,862</b>	<b>5,093,650</b>

*NREP TEXTBOOK FUND:*

	<b>2012-13 BUDGETED</b>	<b>2012-13 ACTUAL</b>	<b>2013-14 BUDGETED</b>	<b>2013-14 ESTIMATED</b>	<b>2014-15 ADOPTED</b>
<b>Use of Money/Property</b>					
Interest on Bank Deposits	0	24	0	0	<b>0</b>
TOTAL	0	24	0	0	<b>0</b>
<b>Non-Revenue Receipts</b>					
Carry Forward – Prior Years	40,000	0	25,000	25,000	<b>10,000</b>
TOTAL	40,000	0	25,000	25,000	<b>10,000</b>
<b>Transfers</b>					
NREP Operating Fund	10,000	23,952	25,000	25,000	<b>25,000</b>
TOTAL	10,000	23,952	25,000	25,000	<b>25,000</b>
<b>FUND TOTAL</b>	<b>50,000</b>	<b>23,976</b>	<b>50,000</b>	<b>50,000</b>	<b>35,000</b>

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 constrained to specific purposes by a government itself, using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest level action to remove or change the constraint. The Board of Supervisors is the highest level of decision-making authority for the government that can, by adoption of a resolution prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the resolution remains in place until a similar action is taken (the adoption of another resolution) to remove or revise the limitation.

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.

When fund balance resources are available for a specific purpose in more than one classification, it is generally the County's policy to use the most restrictive funds first in the following order: restricted, committed, assigned, and unassigned as they are needed.

The Board of Supervisors establishes (and modifies or rescinds) fund balance commitments by passage of a resolution. This is typically done through adoption and amendment of the budget. A fund balance commitment is further indicated in the budget document as a designation or commitment of the fund (such as for special incentives). Assigned fund balance is established by the Board of Supervisors through adoption or amendment of the budget as intended for specific purpose (such as the purchase of capital assets, construction, debt service, or for other purposes) or other official to which the Board has delegated authority to assign amounts including but limited to the County Administrator and the Director of Finance.

The following is a detail of General Fund balance at June 30, 2013:

<u>Category</u>	<u>General Fund</u>
<b>Nonspendable:</b>	
Prepaid Expenses	\$4,972
Noncurrent Loans	734,939
Total Nonspendable	<u>\$739,911</u>
<b>Restricted:</b>	
Peg grant	\$190,138
Courthouse ADA Fees	177,748
Animal Shelter	335,530
Proffers	2,800,925
Total Restricted	<u>\$3,504,341</u>
<b>Committed:</b>	
General Government - various	\$1,785,976
Education	218,892
Tri Centennial	1,108
Historical Marker	16,137
VDOT Revenue Sharing	436,270
EDC Incentive Funds	550,000
Transportation	377,396
Total Committed	<u>\$3,385,779</u>
<b>Assigned:</b>	
Conservation Easement	<u>\$2,135</u>
Total Assigned	<u>\$2,135</u>
<b>Unassigned</b>	<u>\$38,127,444</u>
<b>Total Fund Balance</b>	<u>\$45,759,610</u>

Unassigned fund balance on June 30, 2013 was \$38,127,444.

Below are summary projections for the end of fiscal years 2014 and 2015, and a detail analysis of actual fund balance of June 30, 2010 through June 30, 2013.

	ESTIMATE FY 2014	PLAN FY 2015
Fund Balance, Beginning of Year	\$38,127,444	\$32,271,933
Revenue Sources/Transfers	138,293,980	138,087,562
Expenditures/Transfers	(144,149,491)	(142,387,562)
Fund Balance, End of Year	<u>\$32,271,933</u>	<u>\$27,971,933</u>

<b>General Fund</b>				
	ACTUAL FY 2010	ACTUAL FY 2011	ACTUAL FY 2012	ACTUAL FY 2013
Fund Balance, Beginning of Year	\$34,468,493	\$35,102,922	\$33,360,212	\$39,576,609
<b>REVENUES</b>				
General Property Taxes	\$69,927,233	\$71,054,980	\$74,080,641	\$78,532,102
Other Local Taxes	24,839,738	25,294,693	26,966,331	28,449,248
Permits, Fees & Licenses	950,143	920,328	970,384	1,214,052
Fines & Forfeitures	328,273	279,102	307,839	387,848
Use of Money & Property	343,962	196,118	231,319	446,272
Charges for Services	2,141,238	2,202,922	2,176,882	2,212,738
Miscellaneous	517,424	541,102	551,430	640,559
Recovered Costs	1,402,873	1,570,383	1,712,606	2,175,749
Intergovernmental	23,005,268	24,199,203	23,326,358	23,108,965
<b>TOTAL REVENUE</b>	<b>123,456,152</b>	<b>126,258,831</b>	<b>130,323,790</b>	<b>137,167,533</b>
<b>EXPENDITURES</b>				
Current:				
Government Administration	\$6,687,604	\$8,053,735	\$7,393,143	\$9,152,531
Judicial Administration	2,165,576	2,148,676	2,041,089	2,125,611
Public Safety	22,681,537	22,682,060	23,615,366	25,245,584
Public Works	3,768,694	3,944,394	3,518,557	3,627,132
Health and Welfare	6,600,082	6,559,164	6,690,167	6,547,404
Community College	62,770	56,493	56,493	56,493
Parks, Recreation & Cultural	4,841,120	4,919,987	4,918,972	4,888,472
Community Development	1,999,510	2,621,535	1,680,289	1,707,290
Debt Service	2,585,869	2,854,389	5,493,081	2,350,465
<b>TOTAL EXPENDITURES</b>	<b>51,392,762</b>	<b>53,840,433</b>	<b>55,407,157</b>	<b>55,700,982</b>
<b>OTHER FINANCING SOURCES</b>				
Operating transfers Out/In	-15,690,858	-14,985,607	-12,304,828	-15,426,501
Operating transfers from/to Prim. Govt.	-55,738,103	-59,175,501	-56,395,408	-59,857,049
<b>TOTAL OTHER FIN. SOURCES</b>	<b>-71,428,961</b>	<b>-74,161,108</b>	<b>-68,700,236</b>	<b>-75,283,550</b>
<b>Fund Balance, End of Year</b>	<b>35,102,922</b>	<b>33,360,212</b>	<b>39,576,609</b>	<b>45,759,610</b>

**FUND BALANCE POLICY:** The Government Finance Officers Association (GFOA) recommends that unreserved fund balance be maintained at a level of 5 to 15% of general fund revenues. In the adopted FY 2015 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 2014-2015 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.

<b>Type of Fund</b>	<b>Estimated Fund Balance, Beg. Of Year</b>	<b>Revenue Sources (a)</b>	<b>Expenditures/ Transfers Out</b>	<b>Estimated Fund Balance, End of Year</b>	<b>% Change</b>
General	32,271,933	138,087,562	(142,387,562)	27,971,933	-13.32%
Regional Jail	1,468,114	18,877,170	(19,387,370)	957,914	-34.75%
Landfill	25,005,607	5,411,187	(7,116,205)	23,300,589	-6.82%
Court Services	285,299	579,572	(579,572)	285,299	0.00%
Shawneeland	1,872,963	664,470	(1,099,747)	1,437,686	-23.24%
Airport Operating	226,547	2,228,994	(2,228,994)	226,547	0.00%
CDA Fund	0	525,256	(525,256)	0	0.00%
Lake Holiday	2,195,506	800,570	(800,570)	2,195,506	0.00%
EMS Revenue Recovery	0	2,028,000	(2,028,000)	0	0.00%
School Operating	0	140,504,479	(140,504,479)	0	0.00%
School Capital	79,043	2,166,316	(2,166,316)	79,043	0.00%
School Nutrition Services	1,286,660	4,966,615	(6,200,295)	52,980	-95.88%
School Debt	10,891	15,754,651	(15,754,651)	10,891	0.00%
School Trusts	0	50,000	(50,000)	0	0.00%
School Textbook	1,459,967	1,292,017	(2,573,133)	178,851	-87.75%
NREP Operating	556,072	4,793,650	(5,093,650)	256,072	-53.95%
NREP Textbook	39,975	25,000	(35,000)	29,975	-25.02%
Consolidated Services	223,247	3,100,000	(3,100,000)	223,247	0.00%

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

General Fund unreserved fund balance decreased by 13.32%. Although the County is starting to see positive revenue growth, the governing body decided since fund balance was still at the recommended level, to continue to use fund balance to balance the FY 2015 budget. By doing this, all of the \$9.3 million in additional revenue could be appropriated in the FY 2015 budget.

The Regional Jail budgeted \$510,200 to balance the FY 2015 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 funds in reserve being budgeted to offset increased local costs to localities.

In an effort to meet budget needs, all fund balances were reviewed and considered during the FY 2015 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**

The County's current financial statements are presented in two different statements, with two different approaches and view of the County's finances. The government-wide statements 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 focus 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 are designed to provide a broad overview of the County's finances and 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 capital 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 fund 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 uses fund accounting to ensure and demonstrate compliance with finance related legal requirements.

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 spendable 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. Services for which the County charges customers a fee are generally reported in proprietary 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, and gasoline. Revenue is derived from sales to user departments. The Health Insurance fund accounts for funds to pay health insurance premiums and claims. The Volunteer Fire and Rescue Fund accounts for length of service stipends to be paid to volunteer fire and rescue personnel. The Maintenance Insurance Fund accounts for maintenance contracts.
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 seven 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 eighteen 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 goals 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	Crumley-Lynn-Lodge House
Fort Collier	Fort Colvin
Frederick County Courthouse	Frederick County Poor Farm
High Banks	Homespun
Hopewell Friends Meeting House	Long Meadow
Middletown Historic District	Monte Vista
Newtown-Stephensburg Historic District	Old Stone Church
Opequon Historic District	Opequon Presbyterian Church
Rose Hill Farm	Springdale Mill Complex
Sunrise	Valley Mill Farm
Willow Shade	Willa Cather's Birthplace



Belle Grove Plantation



Hopewell Friends Meeting House

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 sewered 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.

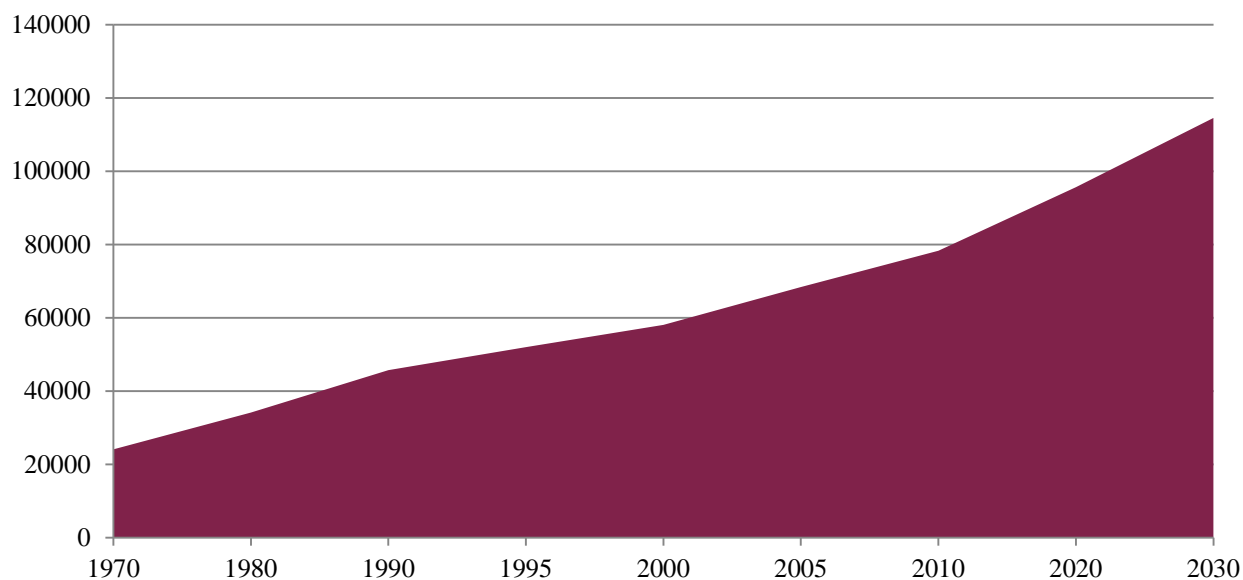


Photo Courtesy of Lorraine Mossburg

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

In the fall of 2004 (fiscal year 2005), student enrollment was 11,742. In the fall of 2013 (fiscal year 2014), student enrollment was 13,045, which represents an increase of 1,303 students, or 11%, since Fiscal Year 2005. The structure of the school division is designed to support the needs of the 13,066 students projected for the school year 2014-2015.

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.

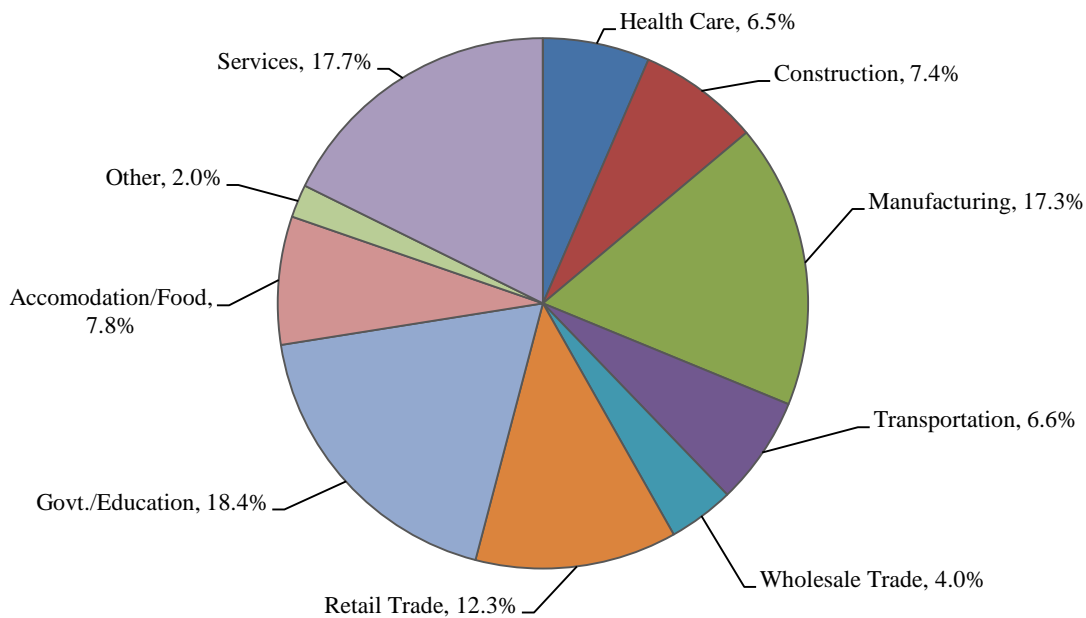
The school board's primary budget priorities for FY 2015 include implementing full-day kindergarten program, improving employee salaries to assure competitiveness in a fiscally responsible manner, providing for staffing appropriate to program needs in excess of Standards of Quality/Standards of Accreditation, and addressing replacement cycles for technology, school buses, and operations. Available additional funds from the County allowed for the first budget priority of implementing full-day kindergarten to be met. After addressing increased costs to continue current programs and services including increased payments to the Virginia Retirement System (VRS), funding was not sufficient enough to address salaries, class sizes, and replacement cycles for technology and buses.

Improvements to salary scales, class sizes, technology, replacement buses/vehicles, student learning, and operational efficiencies are future budget priorities. These priorities will continue to compete with a significant payment increase to the Virginia Retirement System (VRS) – the retirement program provided for educators. 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 created an underfunded 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 or discounted the rate for two years to save jobs during the Great Recession. The resulting situation is one of not only increased dollars needed to fund the plan, but also increased attention to the benefits of the program. To help correct the underfunded plan, the General Assembly approved a policy change requiring all school division employees who participate in VRS to pay their 5% member contribution and will be offering a hybrid plan (defined benefit and defined contribution plan) for new hires as of January 1, 2014. Further, the employer’s contribution rate will increase every two years for the next six years (at minimum) to help support the imbalance.

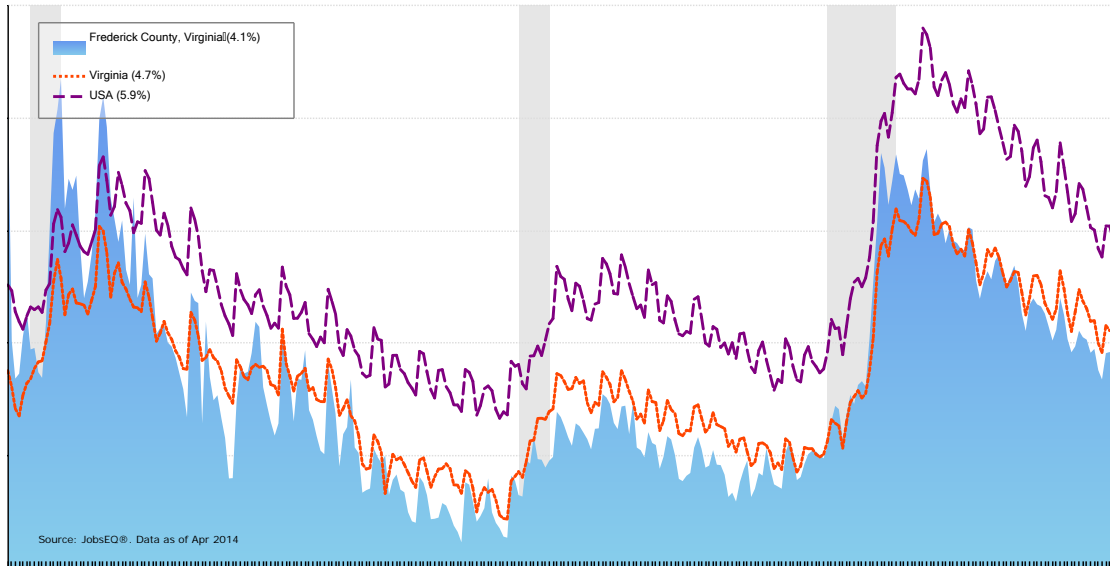
### Employment Trends

Frederick County had a total of 26,684 jobs in the first quarter of 2014 as measured by the Virginia Employment Commission. The largest employment sector was manufacturing which employed 4,610 workers in the first quarter of 2014.

**Employment Trends - Frederick County - Quarter 1 - 2014**



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 by 1.3%, the Virginia unemployment rate has decreased by 1.1%, and the United States unemployment rate has decreased by 1.5%. The unemployment rate for Frederick County for 2013 was 5.0% compared to the 2012 rate of 5.3%.



## Quality of Life

### Higher Education

Lord Fairfax Community College is a comprehensive, public institution with campuses located in Frederick County, Fauquier County, and Page County and offers more than 75 associate degree and certificate programs in a wide variety of disciplines, in addition to providing access to bachelor's, master's and doctoral degree programs offered on site by a four-year institution. LFCC also serves the business community by offering workforce preparation programs for employees and employers. LFCC serves more than 7,600 unduplicated credit students and more than 10,450 individuals in professional development and business and industry courses annually.

Shenandoah University offers 42 undergraduate degrees and 24 graduate degrees with a school enrollment of 4,003 students. The schools include Eleanor Wade Custer School of Nursing and Respiratory Care, Bernard J. Dunn School of Pharmacy, Harry F. Byrd, Jr. School of Business, School of Health Professions, College of Arts and Sciences, School of Education & Human Development and Shenandoah Conservatory.

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

### Cost of Living

The cost of living in Frederick County area is about 102.3% of the national average. The median single family detached home sold for approximately \$209,900 in 2013. 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 2012) gives the crime rate per 100,000 people for the USA as 386.9. The crime rate for Winchester-Frederick County was 188.2 in 2012.

### 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 49,442 active registered library card holders in Frederick County. During the period of July 1, 2013 through June 30, 2014, Frederick County residents borrowed 514,493 items from the library system.

### 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. 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.

### Parks



*Youth Triathlon*

Frederick County currently owns and operates two district parks, Cleabrook Park, located in the Stonewall district and Sherando Park, located in the Opequon district. Both parks provide county residents active and passive recreation facilities including multi-use trails, an outdoor swimming pool, ball fields, playgrounds, picnic areas, fishing, and volleyball. In addition, Sherando Park has soccer fields, an eighteen-hole disc golf course, and mountain bike trails.

2014 marks an addition to the Frederick County park system with the creation of Rose Hill Park in the Back Creek district. Through a long term agreement with the Museum of the Shenandoah Valley (MSV), Frederick County residents will enjoy year round access to recreational amenities including a one mile trail, playground, picnic shelter, and open play fields once constructed. The partnership approach creating Rose Hill Park represents a cost-effective means of satisfying a long standing Capital Improvement need and will be the first significant increase in Frederick County Parks and Recreation park land since 1975.



*Theater Programs*

There are three neighborhood parks in the County. These are located at Round Hill and Reynolds Store in the Gainesboro district and Frederick Heights in the Redbud district. These parks have playground equipment.

Frederick County residents enjoy five community centers located inside of four Frederick County Public School elementary schools and Sherando High School. Two centers boast fitness equipment while four centers have full court gymnasiums.

Frederick County Parks and Recreation also provide approximately 200 recreation programs throughout the year. Programs include before and after school, youth sports, adult sports, fitness, general interest, trips, and senior programs. The department also provides two signature special events. Walking in a Winter Wonderland is a month long celebration of lights at Cleabrook Park and the 4<sup>th</sup> of July Celebration is held at Sherando Park.



*Walking in a Winter Wonderland*



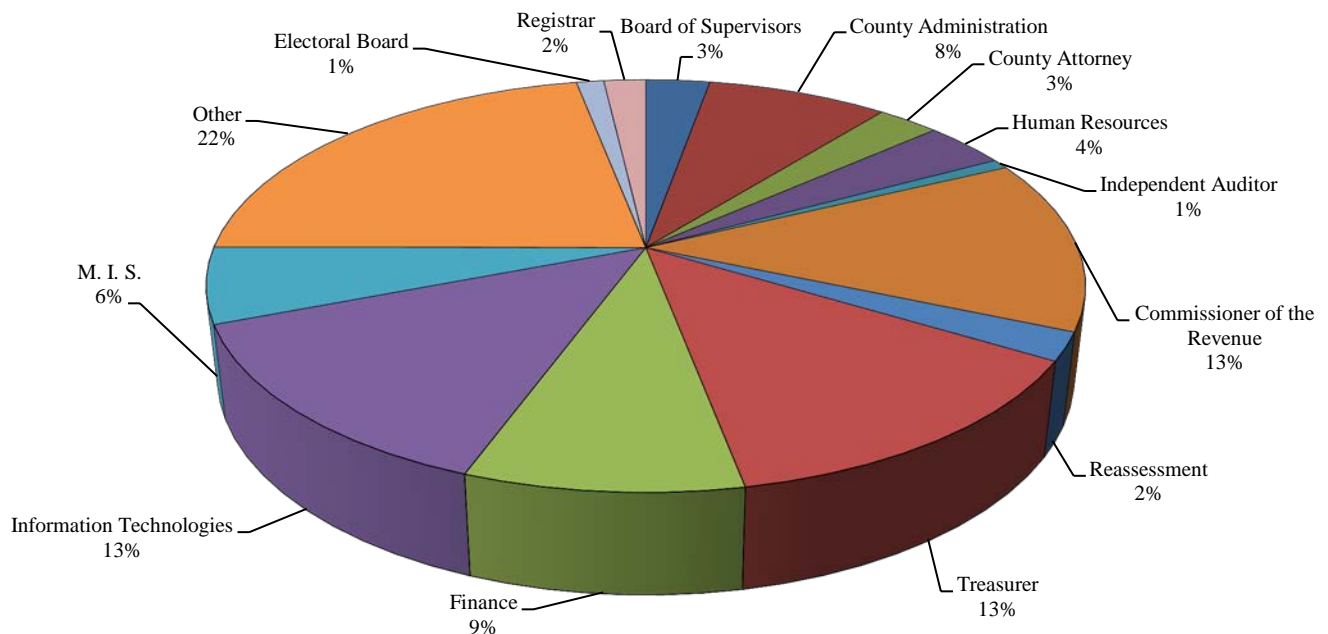
# Administration



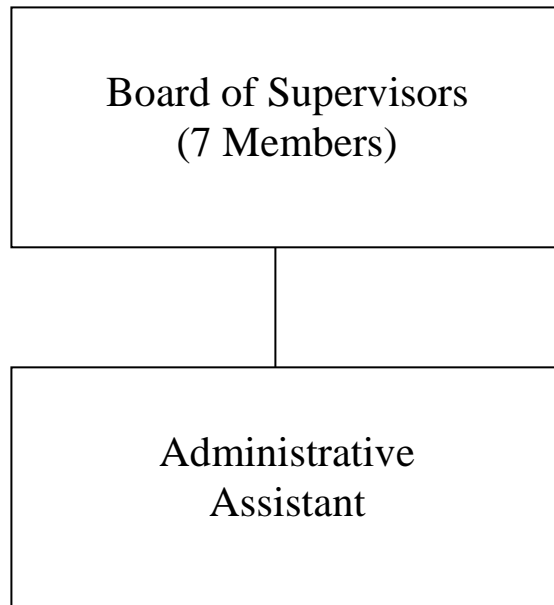
Frederick County Administration Complex  
Winchester, Virginia

## General Government Administration

	2013 Actual	2014 Budget	2015 Adopted Budget	Increase (Decrease) FY 2014 to FY 2015	
				Amount	%
Board of Supervisors	\$229,550	\$245,957	<b>\$248,336</b>	\$2,379	0.97%
County Administrator	582,587	594,848	<b>702,539</b>	107,691	18.10%
County Attorney	205,904	216,275	<b>239,668</b>	23,393	10.82%
Human Resources	309,489	305,347	<b>320,309</b>	14,962	4.90%
Independent Auditor	63,500	66,000	<b>66,000</b>	0	0.00%
Commissioner of the Revenue	1,096,408	1,104,063	<b>1,200,010</b>	95,947	8.69%
Reassessment	157,943	247,913	<b>193,948</b>	-53,965	-21.77%
Treasurer	1,056,895	1,132,426	<b>1,179,735</b>	47,309	4.18%
Finance	689,146	704,592	<b>763,469</b>	58,877	8.36%
Information Technologies	1,193,321	1,137,437	<b>1,191,998</b>	54,561	4.80%
M. I. S.	489,169	496,033	<b>523,810</b>	27,777	5.30%
Other	2,906,625	1,881,682	<b>1,935,084</b>	53,402	2.84%
Electoral Board	114,583	106,037	<b>106,413</b>	376	0.35%
Registrar	150,666	155,607	<b>162,769</b>	7,162	4.60%
<b>GENERAL GOVERNMENT ADMINISTRATION</b>	<b>\$9,245,786</b>	<b>\$8,394,217</b>	<b>\$8,834,088</b>	<b>\$439,871</b>	<b>5.24%</b>



# Board of Supervisors



# BOARD OF SUPERVISORS

1101

## DESCRIPTION:

Frederick County operates under the county board form of government as provided for in the Code of Virginia, 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.
- Construction of replacement Round Hill Fire and Rescue Station.

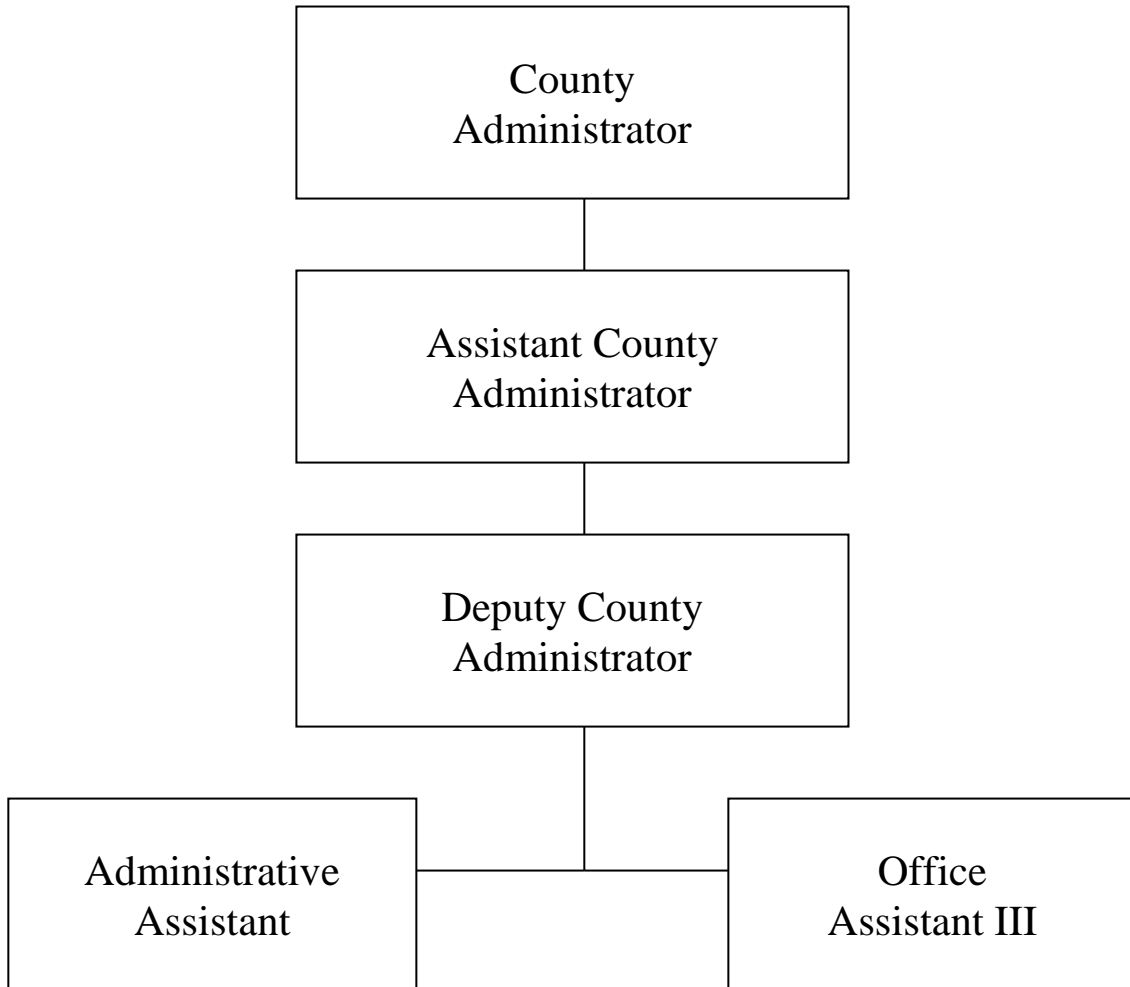
## PERFORMANCE INDICATORS:

	FY 2013 Actual	FY 2014 Budget	FY 2015 Budget
Resolutions considered (includes Proclamations)	67	75	70
Ordinances Considered	4	11	6
Board Meetings Held (including joint meetings and worksessions)	28	30	30
Waiver Notices Processed	0	0	0

## BUDGET SUMMARY:

	FY 2013 Actual	FY 2014 Approved Budget	FY 2014 Estimated Budget	<b>FY 2015 Adopted Budget</b>	Increase/Decrease FY 2014 App. To FY 2015 Amount	%
<b>Costs:</b>						
Personnel	156,621	174,847	159,624	<b>166,436</b>	-8,411	-4.81%
Operating	72,929	71,110	54,374	<b>81,900</b>	10,790	15.17%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>229,550</b>	<b>245,957</b>	<b>213,998</b>	<b>248,336</b>	2,379	0.97%
<b>Revenue:</b>						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	229,550	245,957	213,998	<b>248,336</b>	2,379	0.97%
<b>TOTAL</b>	<b>229,550</b>	<b>245,957</b>	<b>213,998</b>	<b>248,336</b>	2,379	0.97%
Full-time Positions	1	1	1	<b>1</b>	0	0.00%

# County Administrator



# COUNTY ADMINISTRATOR

1201

## DESCRIPTION:

The county administrator serves as the chief administrative officer of Frederick County. 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.

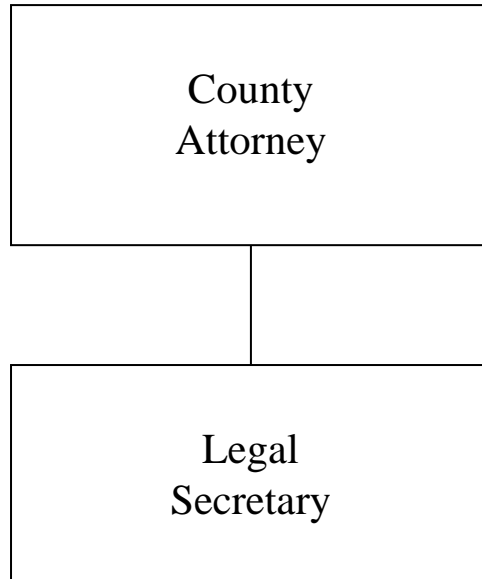
## GOALS:

- Manage unsteady revenues while maintaining a high level of service for our citizens.
- Facilitate implementation of HR initiatives (e.g. updated HR policies, employee wellness, and compliance with Affordable Care Act).
- Complete review and implementation of phase I recommendations provided by the Frederick County Business Climate Assessment Citizens' Committee.
- Continue utilization of legislative liaison to improve communication of legislative priorities to State and Federal elected representatives.
- Maintain open lines of communication with volunteer fire and rescue agencies.

## BUDGET SUMMARY:

	FY 2013 Actual	FY 2014 Approved Budget	FY 2014 Estimated Budget	<b>FY 2015 Adopted Budget</b>	Increase/Decrease FY 2014 App. To FY 2015	
					Amount	%
Costs:						
Personnel	567,819	576,098	587,004	<b>682,089</b>	105,991	18.40%
Operating	14,768	18,750	15,827	<b>20,450</b>	1,700	9.07%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>582,587</b>	<b>594,848</b>	<b>602,831</b>	<b>702,539</b>	107,691	18.10%
Revenue:						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	582,587	594,848	602,831	<b>702,539</b>	107,691	18.10%
<b>TOTAL</b>	<b>582,587</b>	<b>594,848</b>	<b>602,831</b>	<b>702,539</b>	107,691	18.10%
Full-time Positions	5	5	5	<b>6</b>	1	20.00%

# 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.

## PERFORMANCE INDICATORS:

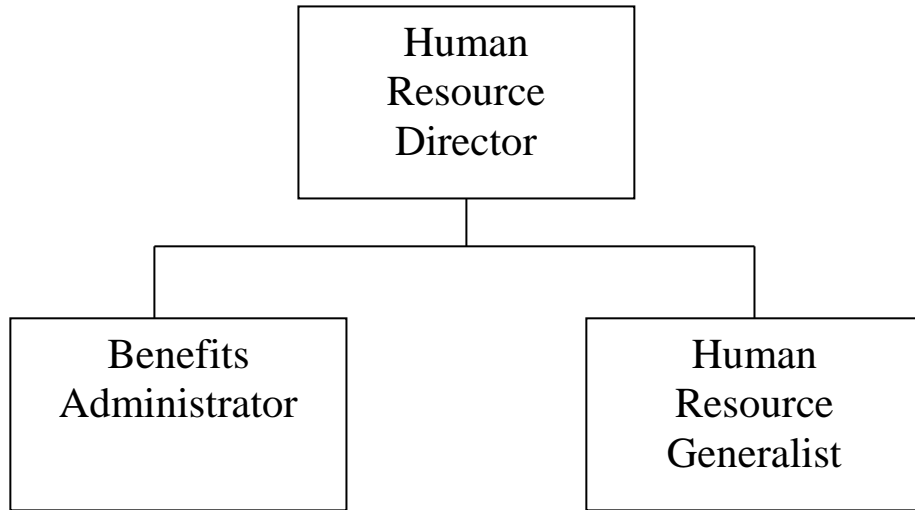
	FY 2013 Actual	FY 2014 Budget	FY 2015 Budget
Total litigation matters pending/closed:	149/120	160/110	165/120
<i>General litigation matters</i>	44/25	25/10	30/15
<i>Collection litigation matters</i>	79/69	100/70	100/75
<i>County Code violation matters</i>	17/16	35/30	35/30

## BUDGET SUMMARY:

	FY 2013 Actual	FY 2014 Approved Budget	FY 2014 Estimated Budget	<b>FY 2015 Adopted Budget</b>	Increase/Decrease FY 2014 App. To FY 2015	
					Amount	%
Costs:						
Personnel	197,483	204,025	215,040	<b>226,868</b>	22,843	11.20%
Operating	8,421	12,250	10,212	<b>12,800</b>	550	4.49%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>205,904</b>	<b>216,275</b>	<b>225,252</b>	<b>239,668</b>	23,393	10.82%
Revenue:						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	205,904	216,275	225,252	<b>239,668</b>	23,393	10.82%
<b>TOTAL</b>	<b>205,904</b>	<b>216,275</b>	<b>225,252</b>	<b>239,668</b>	23,393	10.82%
Full-time Positions	2	2	2	<b>2</b>	0	0.00%



# Human Resources



# HUMAN RESOURCES

1203

## DESCRIPTION:

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

The Human Resources Department serves approximately 630 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 an independent salary survey to quantify our compensation and benefit package needs.
- Consult with outside firm to conduct an analysis of appropriate staffing levels by department in order to predict needs and develop a plan to ensure right sizing.
- Convert to on-line open enrollment.
- Complete electronic filing of benefit files into Laserfische system.

## PERFORMANCE INDICATORS:

	FY 2013 Actual	FY 2014 Budget	FY 2015 Budget
# and % of classified employees hired who complete probationary period	53 or 85%	31 or 94%	60 or 100%
# and % of employees given service awards	90 or 14%	90 or 14%	88 or 14%
% of exit interviews completed	100%	100%	100%
% of female employees in workforce	241 or 28%	241 or 28%	232 or 36%
# and % of grievances administered within the appropriate time frames as established by administrative policy	3 – 100%	0 - 100%	0 – 100%

## BUDGET SUMMARY:

	FY 2013 Actual	FY 2014 Approved Budget	FY 2014 Estimated Budget	FY 2015 Adopted Budget	Increase/Decrease FY 2014 App. To FY 2015	
					Amount	%
<b>Costs:</b>						
Personnel	275,491	273,916	276,312	<b>288,403</b>	14,487	5.29%
Operating	29,429	26,631	27,312	<b>27,106</b>	475	1.78%
Capital/Leases	4,519	4,800	4,176	<b>4,800</b>	0	0.00%
<b>TOTAL</b>	<b>309,439</b>	<b>305,347</b>	<b>307,800</b>	<b>320,309</b>	14,962	4.90%
<b>Revenue:</b>						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	309,439	305,347	307,800	<b>320,309</b>	14,962	4.90%
<b>TOTAL</b>	<b>309,439</b>	<b>305,347</b>	<b>307,800</b>	<b>320,309</b>	14,962	4.90%
Full-time Positions	3	3	3	<b>3</b>	0	0.00%

# INDEPENDENT AUDITOR

**DESCRIPTION:**

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

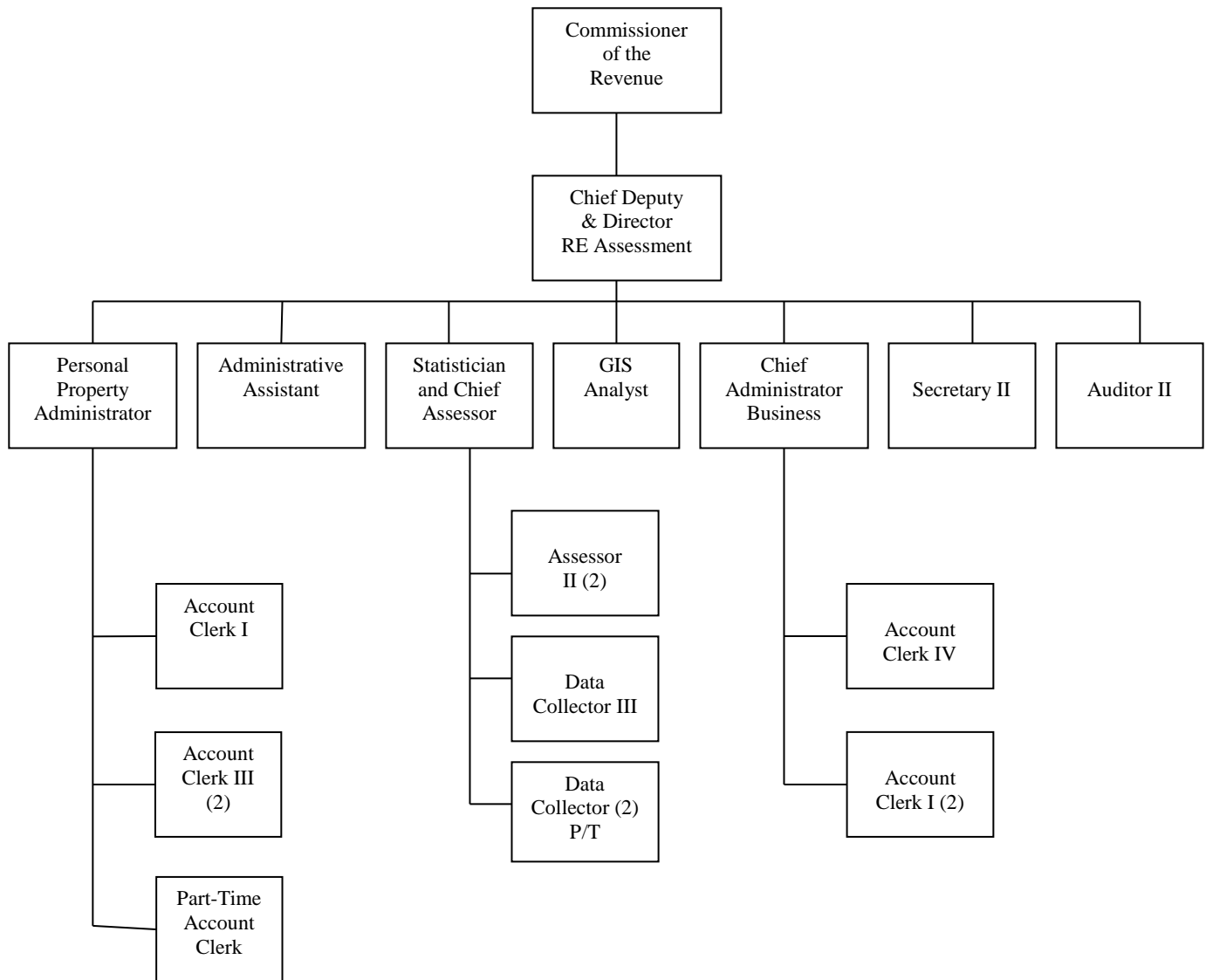
**GOALS:**

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

**BUDGET SUMMARY:**

	FY 2013 Actual	FY 2014 Approved Budget	FY 2014 Estimated Budget	FY 2015 Adopted Budget	Increase/Decrease FY 2014 App. To FY 2015	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	63,500	66,000	63,500	66,000	0	0.00%
Capital/Leases	0	0	0	0	0	0.00%
<b>TOTAL</b>	63,500	66,000	63,500	66,000	0	0.00%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	63,500	66,000	63,500	66,000	0	0.00%
<b>TOTAL</b>	63,500	66,000	63,500	66,000	0	0.00%
Full-time Positions	0	0	0	0	0	0.00%

# Commissioner of the Revenue



# COMMISSIONER OF THE REVENUE

1209

## DESCRIPTION:

The Commissioner, Assessing Officer for the County, has five divisions: 1) Real Estate – the assessment and reassessment of all realty, tax maps and record changes, assisting taxpayers, and managing tax relief and land use programs; 2) Personal Property – the discovery, assessments, adjustments and supplements as required by law; 3) Business Division includes licensing, utility, short term rental, meals and lodging taxes and assessment of all business tangible property; 4) Auditing Division ascertains compliance to spread the tax burden equitably; 5) Administratively the Commissioner maintains workload measures, statistics, bank taxes, estimates, and assists county government as needed.

All divisions use modern technology to give the public better access and easier compliance as well as saving both the taxpayer and the county operational monies. The special county web site: [www.fcva.us/cor](http://www.fcva.us/cor) links to specific divisions and all forms for locality and state needs on-line including filing for personal property and businesses, reassessment and assessment look-up, and links to other departments and agencies.

The Commissioner's divisions set fair and equalized assessments at 100% of fair market value; record exempt property, and complies with all Codes. Records are kept, FOIA requests handled and security maintained.

## GOALS:

- To pleasantly serve the taxpayer and achieving accuracy and compliance.
- 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 all skills needed for assessment and technology to provide better service at a lower cost to the taxpayer.

## PERFORMANCE INDICATORS:

	FY 2013	FY 2014	FY 2015
	Actual	Budget	Budget
# of reassessment visits	8,221	32,000	8,500
# of supplemental bills issued	29,686	30,000	31,000
# of land use applications approved	2,523	2,450	2,500
# of tax relief applications approved	957	1,400	1,100
# of DMV transactions	42,121	52,000	44,000
# of State income taxes and estimates processed	1,788	2,700	1,800
# of businesses licensed and/or audited	7,432	7,400	7,600

## BUDGET SUMMARY

	FY 2013	FY 2014	FY 2014	FY 2015 Adopted Budget	Increase/Decrease FY 2014 App. To FY 2015	
	Actual	Approved Budget	Estimated Budget		Amount	%
<b>Costs:</b>						
Personnel	1,026,451	1,050,533	1,080,660	<b>1,125,660</b>	75,127	7.15%
Operating	64,046	53,530	64,865	<b>74,350</b>	20,820	38.89%
Capital/Leases	5,911	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>1,096,408</b>	<b>1,104,063</b>	<b>1,145,525</b>	<b>1,200,010</b>	<b>95,947</b>	<b>8.69%</b>
<b>Revenue:</b>						
Fees	8,937	7,500	7,804	<b>5,100</b>	-2,400	-32.00%
State/Federal	200,004	195,776	204,000	<b>194,804</b>	-972	-0.50%
Local	887,467	900,787	933,721	<b>1,000,106</b>	99,319	11.03%
<b>TOTAL</b>	<b>1,096,408</b>	<b>1,104,063</b>	<b>1,145,525</b>	<b>1,200,010</b>	<b>95,947</b>	<b>8.69%</b>
Full-time Positions	16	16	16	<b>16</b>	0	0.00%

# REASSESSMENT

## DESCRIPTION:

The office of reassessment is overseen by the Commissioner of the Revenue. 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 analyzes 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. 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 48,000 parcels in the county and will complete the next fair and accurate reassessment for January 1, 2015. This office also sends notification to every property owner, of record, for any changes to the property that affect 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.

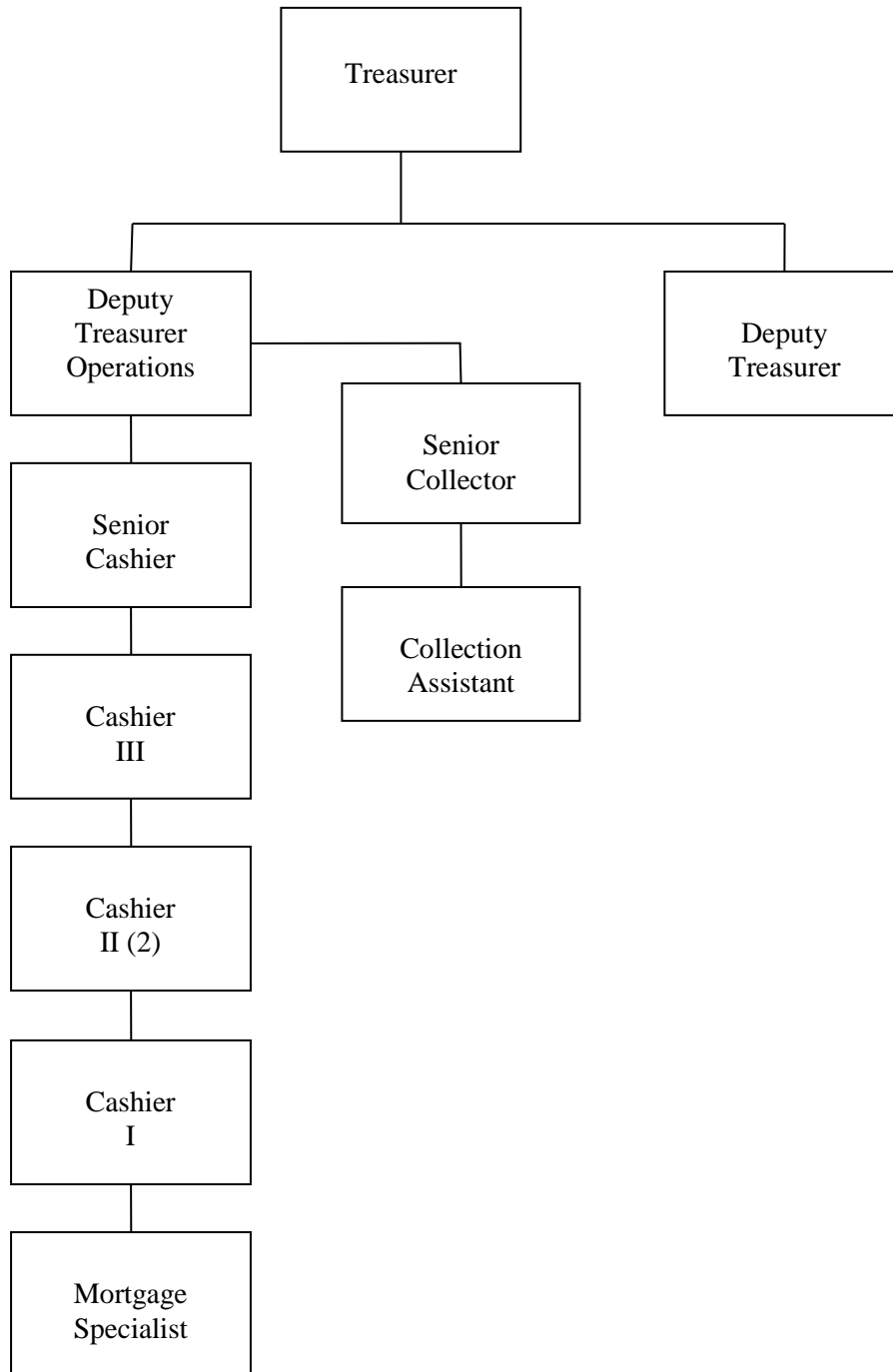
## GOALS:

- 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 2013 Actual	FY 2014 Approved Budget	FY 2014 Estimated Budget	<b>FY 2015 Adopted Budget</b>	Increase/Decrease FY 2014 App. To FY 2015	
					Amount	%
<b>Costs:</b>						
Personnel	137,657	215,372	128,496	<b>155,748</b>	-59,624	-27.68%
Operating	20,286	32,541	23,215	<b>38,200</b>	5,659	17.39%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>157,943</b>	<b>247,913</b>	<b>151,711</b>	<b>193,948</b>	<b>-53,965</b>	<b>-21.77%</b>
<b>Revenue:</b>						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	157,943	247,913	151,711	<b>193,948</b>	-53,965	-21.77%
<b>TOTAL</b>	<b>157,943</b>	<b>247,913</b>	<b>151,711</b>	<b>193,948</b>	<b>-53,965</b>	<b>-21.77%</b>
Full-time Positions	3	4	4	<b>2</b>	-2	-50.00%

# 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 accountable 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 350,000 transactions yearly, the most significant being the billing and collection of real estate and personal property taxes. Citizens may remit to the County using our website, mobile application, mail, or in-person, as well as at a touch screen kiosk at the local DMV office.

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.
- Develop staff to increase collection capabilities during off-peak periods.
- Automate tax collections with the Department of Taxation.
- Manage investments for the maximum return on available monies with secure, safe investments.
- Develop on-line tutorials for taxpayers to facilitate on-line services.
- Decrease paper based transactions/increase energy efficiency in compliance with county wide energy initiatives.
- Implement marketing campaign for mobile application and electronic billing.

## PERFORMANCE INDICATORS:

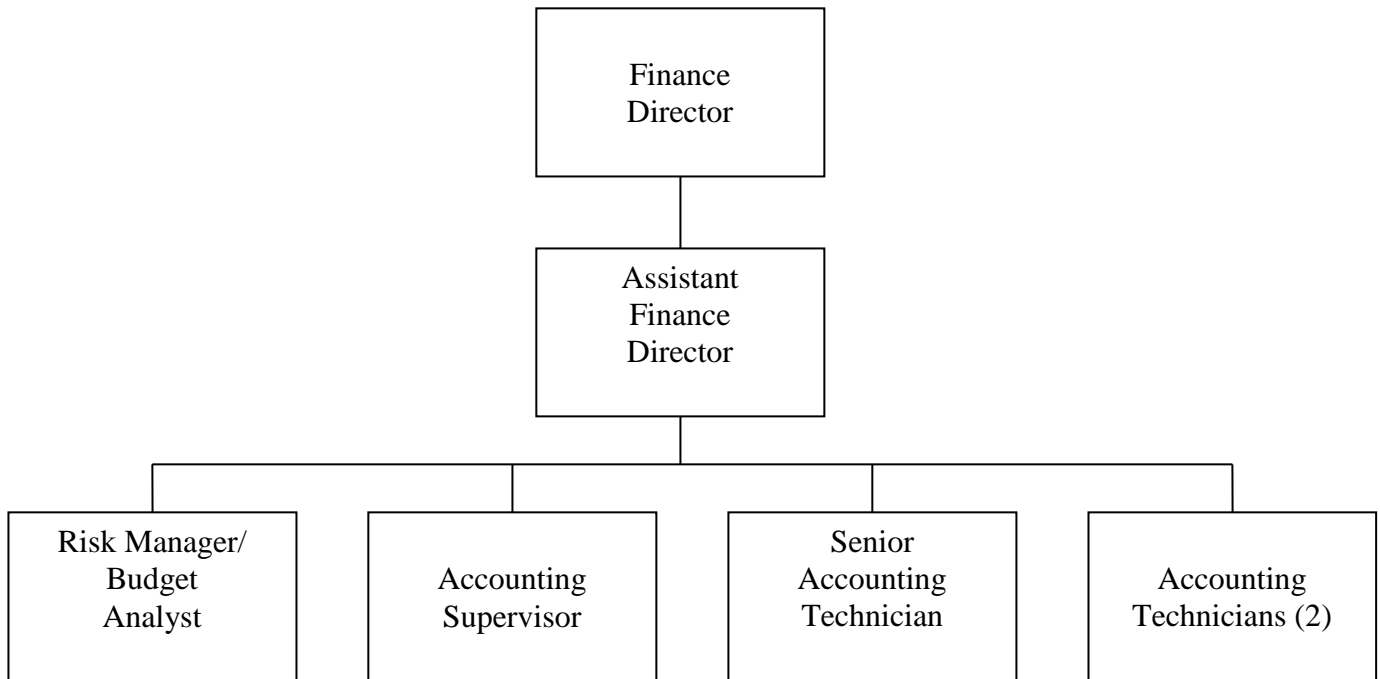
	FY 2013 Actual	FY 2014 Budget	FY 2015 Budget
Personal Property transactions processed	142,835	153,000	219,000
Real Estate transactions processed	88,427	93,000	88,000
# of liens and distress warrants issued	1,245	1,700	1,500
Value of Internet transactions processed	\$12,747,422	\$13,000,000	\$13,000,000
# of delinquent notices issued	20,218	26,500	24,000
Personal Property & Real Estate five year billed vs. delinquent	1.42%	1.35%	1.33%

## BUDGET SUMMARY:

	FY 2013 Actual	FY 2014 Approved Budget	FY 2014 Estimated Budget	FY 2015 Adopted Budget	Increase/Decrease FY 2014 App. To FY 2015	
					Amount	%
<b>Costs:</b>						
Personnel	800,828	814,753	833,652	<b>854,809</b>	40,056	4.92%
Operating	256,067	317,673	200,284	<b>324,926</b>	7,253	2.28%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>1,056,895</b>	<b>1,132,426</b>	<b>1,033,936</b>	<b>1,179,735</b>	<b>47,309</b>	<b>4.18%</b>
<b>Revenue:</b>						
Fees	363,644	305,000	442,742	<b>364,500</b>	59,500	19.51%
State/Federal	157,783	154,000	160,940	<b>160,000</b>	6,000	3.90%
Local	535,468	673,426	430,254	<b>655,235</b>	-18,191	-2.70%
<b>TOTAL</b>	<b>1,056,895</b>	<b>1,132,426</b>	<b>1,033,936</b>	<b>1,179,735</b>	<b>47,309</b>	<b>4.18%</b>
Full-time Positions	11	11	11	<b>11</b>	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.

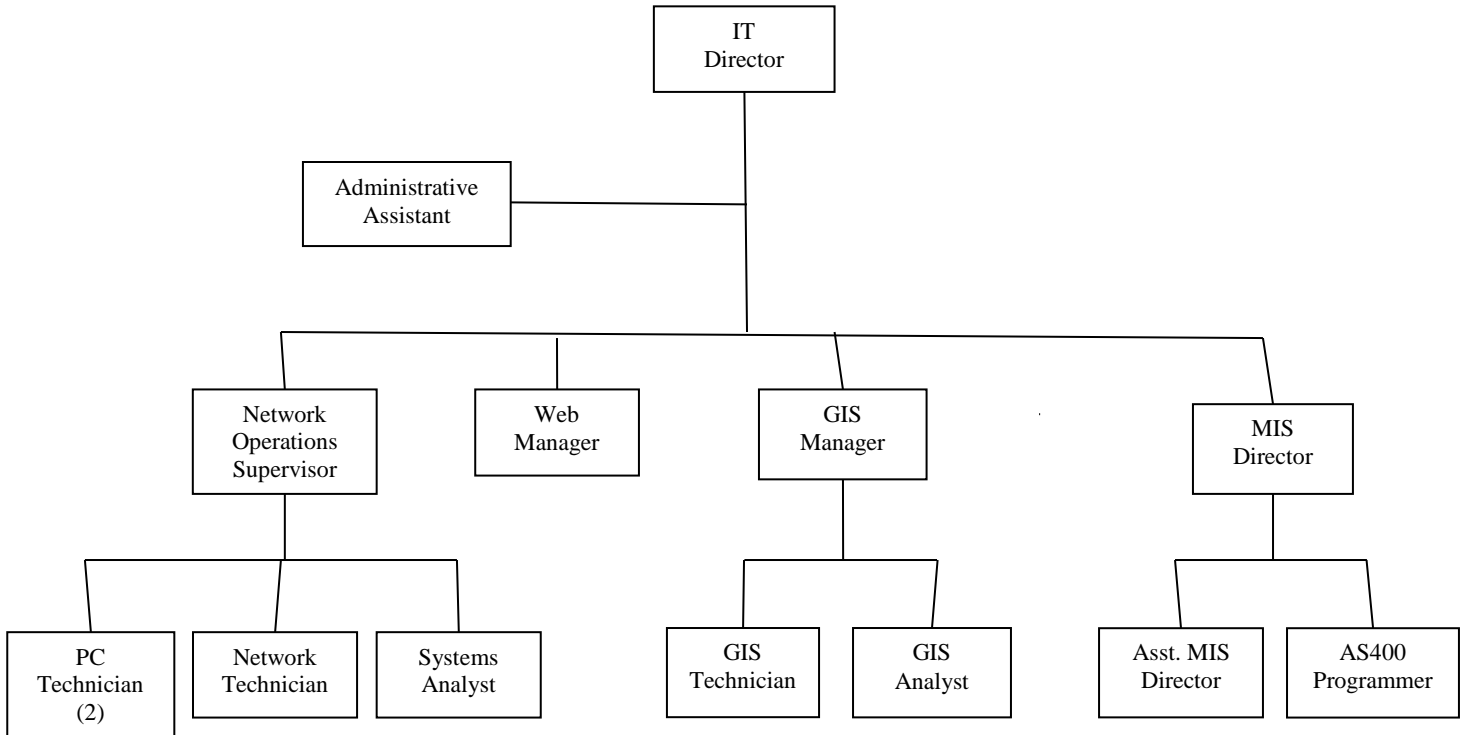
**PERFORMANCE INDICATORS:**

	FY 2013 Actual	FY 2014 Budget	FY 2015 Budget
Bids and RFP's processed	14	15	15
Purchase Orders processed	133	100	120
Annual volume of Purchase Orders processed	\$4,497,565	\$7,000,000	\$6,000,000
Worker's Compensation claims processed	32	35	30

**BUDGET SUMMARY:**

	FY 2013 Actual	FY 2014 Approved Budget	FY 2014 Estimated Budget	<b>FY 2015 Adopted Budget</b>	Increase/Decrease FY 2014 App. To FY 2015	
					Amount	%
Costs:						
Personnel	662,496	658,738	694,908	<b>718,469</b>	59,731	9.07%
Operating	26,650	45,854	20,864	<b>45,000</b>	-854	-1.86%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>689,146</b>	<b>704,592</b>	<b>715,772</b>	<b>763,469</b>	58,877	8.36%
Revenue:						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	689,146	704,592	715,772	<b>763,469</b>	58,877	8.36%
<b>TOTAL</b>	<b>689,146</b>	<b>704,592</b>	<b>715,772</b>	<b>763,469</b>	58,877	8.36%
 Full-time Positions	 7	 7	 7	 <b>7</b>	 0	 0.00%

# Information Technologies



# INFORMATION TECHNOLOGIES

## 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:

- Implement a computer replacement cycle strategy at the County level.
- Expand virtualization capabilities and prepare for applications and desktop computing as a service.
- Maximize Help Desk performance and to increase county staff use.
- Complete an upgrade of the Exchange Services to 2010 systems.
- Implement expanded enterprise level GIS services.
- Move more county hardware and software systems to Enterprise or volume procurement licensing.
- Continue to expand current online services by giving citizens more options for online business and communication.

## BUDGET SUMMARY:

	FY 2013 Actual	FY 2014 Approved Budget	FY 2014 Estimated Budget	FY 2015 Adopted Budget	Increase/Decrease FY 2014 App. To FY 2015	
					Amount	%
<b>Costs:</b>						
Personnel	739,475	802,340	740,664	<b>845,747</b>	43,407	5.41%
Operating	201,827	220,097	183,133	<b>346,251</b>	126,154	57.32%
Capital/Leases	252,019	115,000	408,579	<b>0</b>	-115,000	-100.00%
<b>TOTAL</b>	<b>1,193,321</b>	<b>1,137,437</b>	<b>1,332,376</b>	<b>1,191,998</b>	<b>54,561</b>	<b>4.80%</b>
<b>Revenue:</b>						
Fees	6,857	2,000	35,916	<b>28,700</b>	26,700	1335.00%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	1,186,464	1,135,437	1,296,460	<b>1,163,298</b>	27,861	2.45%
<b>TOTAL</b>	<b>1,193,321</b>	<b>1,137,437</b>	<b>1,332,376</b>	<b>1,191,998</b>	<b>54,561</b>	<b>4.80%</b>
 Full-time Positions	 11	 11	 11	 <b>11</b>	 0	 0.00%

# 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:

- Purchase and install virus software to protect I Series (AS/400).
- Maintain documentation that applies to Bright functions so it is up-to-date with any changes from ESD updates.
- Implement the Assessment package, starting with the new reassessment, to allow for in-field assessing on laptops and uploading of the data to the I Series eliminating data entry. The software application is 95% complete but has not been implemented yet.
- Modify all programs to start using the new Intelligent Mail barcode.

## PERFORMANCE INDICATORS:

	FY 2013 Actual	FY 2014 Budget	FY 2015 Budget
Average # of jobs per day	33	35-40	35-40
# of requests per day to correct in-house equipment problems	11	15-20	10-15
Average response time for in-house equipment problems	15 mins.	20-30 mins.	15-20 mins.

## BUDGET SUMMARY:

	FY 2013 Actual	FY 2014 Approved Budget	FY 2014 Estimated Budget	FY 2015 Adopted Budget	Increase/Decrease FY 2014 App. To FY 2015	
					Amount	%
Costs:						
Personnel	366,317	367,424	375,564	<b>383,437</b>	16,013	4.18%
Operating	83,177	94,090	81,472	<b>119,273</b>	25,183	21.11%
Capital/Leases	39,675	34,519	25,944	<b>21,100</b>	-13,419	-38.87%
<b>TOTAL</b>	<b>489,169</b>	<b>496,033</b>	<b>482,980</b>	<b>523,810</b>	<b>27,777</b>	<b>5.30%</b>
Revenue:						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	489,169	496,033	482,980	<b>523,810</b>	25,835	5.30%
<b>TOTAL</b>	<b>489,169</b>	<b>496,033</b>	<b>482,980</b>	<b>523,810</b>	<b>25,835</b>	<b>5.30%</b>
Full-time Positions	3	3	3	<b>3</b>	0	0.00%

# OTHER

1224

## DESCRIPTION:

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

## GOALS:

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

## BUDGET SUMMARY:

	FY 2013 Actual	FY 2014 Approved Budget	FY 2014 Estimated Budget	<b>FY 2015 Adopted Budget</b>	Increase/Decrease FY 2014 App. To FY 2015	
					Amount	%
<b>Costs:</b>						
Personnel	-130,447	0	0	<b>0</b>	0	0.00%
Operating	3,036,191	1,881,082	2,130,506	<b>1,933,284</b>	52,202	2.78%
Capital/Leases	881	600	1,937	<b>1,800</b>	1,200	200.00%
<b>TOTAL</b>	<b>2,906,625</b>	<b>1,881,682</b>	<b>2,132,443</b>	<b>1,935,084</b>	53,402	2.84%
<b>Revenue:</b>						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	2,906,625	1,881,682	2,132,443	<b>1,935,084</b>	53,402	2.84%
<b>TOTAL</b>	<b>2,906,625</b>	<b>1,881,682</b>	<b>2,132,443</b>	<b>1,935,084</b>	53,402	2.84%
 Full-time Positions	 0	 0	 0	 <b>0</b>	 0	 0.00%

# ELECTORAL BOARD

**DESCRIPTION:**

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

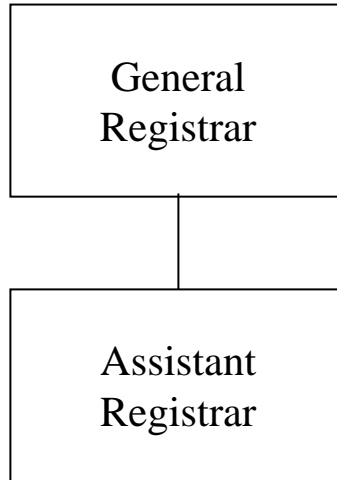
**DEPARTMENTAL ACCOMPLISHMENTS:**

- Conducted June 2013 Primary.
- Conducted November 2013 General and Special Elections.
- Conducted Attorney General Recount in December 2013.

**BUDGET SUMMARY:**

	FY 2013 Actual	FY 2014 Approved Budget	FY 2013 Estimated Budget	<b>FY 2015 Adopted Budget</b>	Increase/Decrease FY 2014 App. To FY 2015	
					Amount	%
Costs:						
Personnel	67,166	45,436	58,308	<b>53,292</b>	7,856	17.29%
Operating	45,617	58,601	37,066	<b>51,021</b>	-7,580	-12.93%
Capital/Leases	1,800	2,000	2,436	<b>2,100</b>	100	5.00%
<b>TOTAL</b>	<b>114,583</b>	<b>106,037</b>	<b>97,810</b>	<b>106,413</b>	376	0.35%
Revenue:						
Fees	4,043	0	2,641	<b>5,000</b>	5,000	100.00%
State/Federal	8,187	8,200	7,966	<b>7,790</b>	-410	-5.00%
Local	102,353	97,837	87,203	<b>93,623</b>	-4,214	-4.31%
<b>TOTAL</b>	<b>114,583</b>	<b>106,037</b>	<b>97,810</b>	<b>106,413</b>	376	0.35%
 Full-time Positions	 0	 0	 0	 <b>0</b>	 0	 0.00%

# General Registrar





# REGISTRAR

1302

## DESCRIPTION:

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

As of December 1, 2013, there are over 52,000 registered voters in Frederick County. In 2013, over 1,900 citizens were added to the voter rolls and an additional 4,900 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 54,000.
- 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 2013 Actual	FY 2014 Budget	FY 2015 Budget
# of address and name changes processed	4,900	7,400	6,000
% of eligible population registered	83%	86%	86%

## BUDGET SUMMARY:

	FY 2013 Actual	FY 2014 Approved Budget	FY 2014 Estimated Budget	FY 2015 Adopted Budget	Increase/Decrease FY 2014 App. To FY 2015 Amount	%
Costs:						
Personnel	139,973	142,587	137,376	<b>148,039</b>	5,452	3.82%
Operating	8,903	11,020	8,336	<b>12,630</b>	1,610	14.61%
Capital/Leases	1,790	2,000	660	<b>2,100</b>	100	5.00%
<b>TOTAL</b>	<b>150,666</b>	<b>155,607</b>	<b>146,372</b>	<b>162,769</b>	<b>7,162</b>	<b>4.60%</b>
Revenue:						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	34,387	41,037	38,895	<b>42,946</b>	1,909	4.65%
Local	116,279	114,570	107,477	<b>119,823</b>	5,253	4.58%
<b>TOTAL</b>	<b>150,666</b>	<b>155,607</b>	<b>146,372</b>	<b>162,769</b>	<b>7,162</b>	<b>4.60%</b>
Full-time Positions	2	2	2	<b>2</b>	0	0.00%

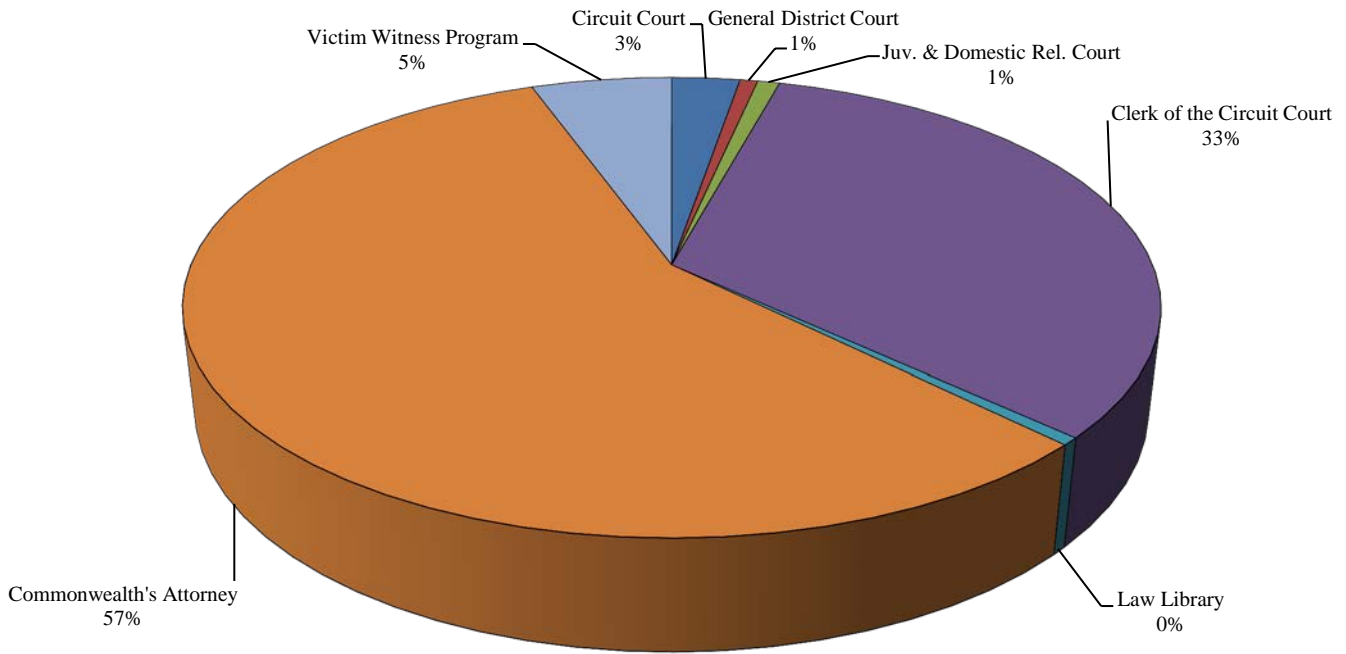
# Judicial Administration



Winchester-Frederick County Judicial Center  
Winchester, Virginia

## Judicial Administration

	2013 Actual	2014 Budget	2015 Adopted Budget	Increase (Decrease) FY 2014 to FY 2015	
				Amount	%
Circuit Court	\$60,150	\$60,300	<b>\$61,300</b>	\$1,000	1.66%
General District Court	13,893	16,293	<b>15,926</b>	- 367	-2.25%
Juv. & Domestic Rel. Court	15,325	19,717	<b>19,785</b>	68	0.34%
Clerk of the Circuit Court	629,993	685,998	<b>741,447</b>	55,449	8.08%
Law Library	11,634	12,000	<b>12,000</b>	0	0.00%
Commonwealth's Attorney	1,152,232	1,201,338	<b>1,296,557</b>	95,219	7.93%
Victim Witness Program	121,063	129,106	<b>126,070</b>	-3,036	-2.35%
<b>JUDICIAL ADMINSTRATION</b>	<b>\$2,004,290</b>	<b>\$2,124,752</b>	<b>\$2,273,085</b>	<b>\$148,333</b>	<b>6.98%</b>



# CIRCUIT COURT

**DESCRIPTION:**

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

**GOALS:**

- Administer justice fairly, according to existing laws.

**BUDGET SUMMARY:**

	FY 2013 Actual	FY 2014 Approved Budget	FY 2014 Estimated Budget	<b>FY 2015 Adopted Budget</b>	Increase/Decrease FY 2014 App. To FY 2015	
					Amount	%
<b>Costs:</b>						
Personnel	0	0	0	<b>0</b>	0	0.00%
Operating	60,150	60,300	56,671	<b>61,300</b>	1,000	1.66%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>60,150</b>	<b>60,300</b>	<b>56,671</b>	<b>61,300</b>	1,000	1.66%
<b>Revenue:</b>						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	60,150	60,300	56,671	<b>61,300</b>	1,000	1.66%
<b>TOTAL</b>	<b>60,150</b>	<b>60,300</b>	<b>56,671</b>	<b>61,300</b>	1,000	1.66%
 Full-time Positions	 0	 0	 0	 <b>0</b>	 0	 0.00%

# GENERAL DISTRICT COURT

2102

## DESCRIPTION:

The Winchester-Frederick General District Court is in the Twenty-sixth Judicial District of Virginia. It has original jurisdiction over traffic infractions and misdemeanor cases for traffic and criminal divisions. This office holds preliminary hearings for felony cases and has jurisdiction over all civil cases where the amount of monies involved are \$25,000 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 2013 Actual	FY 2014 Approved Budget	FY 2014 Estimated Budget	FY 2015 Adopted Budget	Increase/Decrease FY 2014 App. To FY 2015	
					Amount	%
<b>Costs:</b>						
Personnel	7,704	7,541	5,825	<b>7,543</b>	2	0.03%
Operating	3,690	4,772	3,470	<b>4,883</b>	111	2.33%
Capital/Leases	2,499	3,980	2,100	<b>3,500</b>	-480	-12.06%
<b>TOTAL</b>	<b>13,893</b>	<b>16,293</b>	<b>11,395</b>	<b>15,926</b>	<b>-367</b>	<b>-2.25%</b>
<b>Revenue:</b>						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	13,893	16,293	11,395	<b>15,926</b>	-367	-2.25%
<b>TOTAL</b>	<b>13,893</b>	<b>16,293</b>	<b>11,395</b>	<b>15,926</b>	<b>-367</b>	<b>-2.25%</b>
Full-time Positions	0	0	0	<b>0</b>	0	0.00%

# JUVENILE AND DOMESTIC RELATIONS COURT

2105

## DESCRIPTION:

The Juvenile and Domestic Relations District Court has jurisdiction in matters involving delinquents, juveniles, and children and families in need. Juvenile courts differ from other courts in their duty to protect the confidentiality of all juveniles coming before the court, and in their statutory mission to rehabilitate or treat, rather than simply punish, those who come before the court. The welfare of the child and the family is a paramount concern in the court's proceedings, as are safety of the community and the rights of victims. Juvenile courts have the same requirements and procedures and provide the same safeguards as other courts in the court system. This court does not conduct jury trials. All cases are heard by a judge.

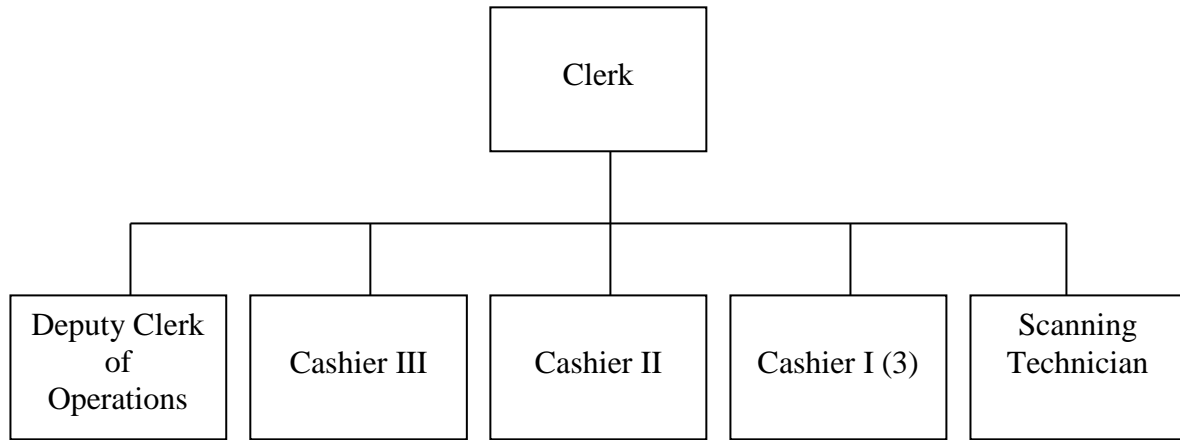
## GOALS:

- Perform the duties of this court as prescribed by statute and policy and also by procedures set as guidelines for this court by the Office of the Executive Secretary of the Supreme Court of Virginia.

## BUDGET SUMMARY:

	FY 2013 Actual	FY 2014 Approved Budget	FY 2014 Estimated Budget	<b>FY 2015 Adopted Budget</b>	Increase/Decrease FY 2014 App. To FY 2015	
					Amount	%
Costs:						
Personnel	2,037	3,767	2,137	<b>3,767</b>	0	0.00%
Operating	7,671	10,450	5,385	<b>10,018</b>	-432	-4.13%
Capital/Leases	5,617	5,500	3,468	<b>6,000</b>	500	9.09%
<b>TOTAL</b>	<b>15,325</b>	<b>19,717</b>	<b>10,990</b>	<b>19,785</b>	68	0.34%
Revenue:						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	15,325	19,717	10,990	<b>19,785</b>	68	0.34%
<b>TOTAL</b>	<b>15,325</b>	<b>19,717</b>	<b>10,990</b>	<b>19,785</b>	68	0.34%
Full-time Positions	0	0	0	<b>0</b>	0	0.00%

# Clerk of the Circuit Court



# CLERK OF THE CIRCUIT COURT

**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 2013 Actual	FY 2014 Approved Budget	FY 2014 Estimated Budget	FY 2015 Adopted Budget	Increase/Decrease FY 2014 App. To FY 2015	
					Amount	%
<b>Costs:</b>						
Personnel	564,390	588,557	586,704	<b>608,491</b>	19,934	3.39%
Operating	58,381	87,441	36,140	<b>122,956</b>	35,515	40.62%
Capital/Leases	7,222	10,000	7,500	<b>10,000</b>	0	0.00%
<b>TOTAL</b>	<b>629,993</b>	<b>685,998</b>	<b>630,344</b>	<b>741,447</b>	55,449	8.08%
<b>Revenue:</b>						
Fees	11,742	10,000	11,628	<b>11,000</b>	1,000	10.00%
State/Federal	416,003	420,000	411,840	<b>488,262</b>	68,262	16.25%
Local	202,248	255,998	206,876	<b>242,185</b>	-13,813	-5.40%
<b>TOTAL</b>	<b>629,993</b>	<b>685,998</b>	<b>630,344</b>	<b>741,447</b>	55,449	8.08%
 Full-time Positions	 8	 8	 8	 8	 0	 0.00%



# LAW LIBRARY

## 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.

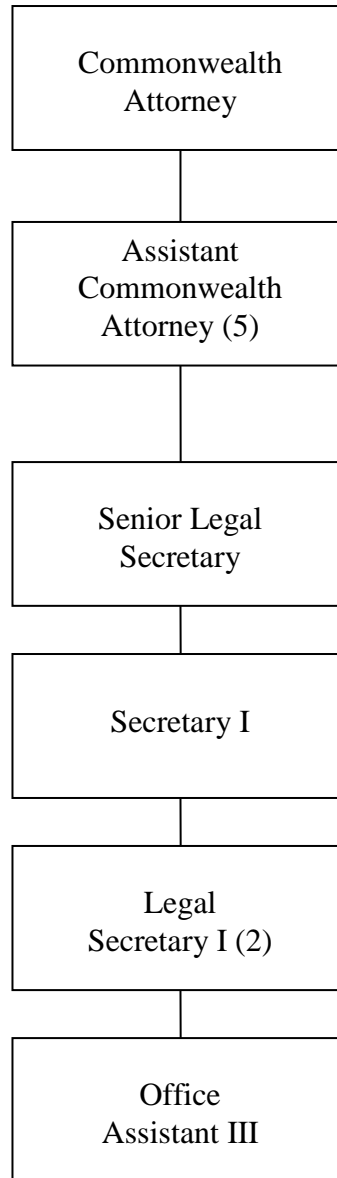
## GOALS:

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

## BUDGET SUMMARY:

	FY 2013 Actual	FY 2014 Approved Budget	FY 2014 Estimated Budget	<b>FY 2015 Adopted Budget</b>	Increase/Decrease FY 2014 App. To FY 2015	
					Amount	%
Costs:						
Personnel	0	0	0	<b>0</b>	0	0.00%
Operating	11,634	12,000	11,004	<b>12,000</b>	0	0.00%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>11,634</b>	<b>12,000</b>	<b>11,004</b>	<b>12,000</b>	0	0.00%
Revenue:						
Fees	11,634	12,000	11,004	<b>12,000</b>	0	0.00%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>11,634</b>	<b>12,000</b>	<b>11,004</b>	<b>12,000</b>	0	0.00%
Full-time Positions	0	0	0	<b>0</b>	0	0.00%

# Commonwealth Attorney



# COMMONWEALTH'S ATTORNEY

2201

## DESCRIPTION:

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

## GOALS:

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

## PERFORMANCE INDICATORS:

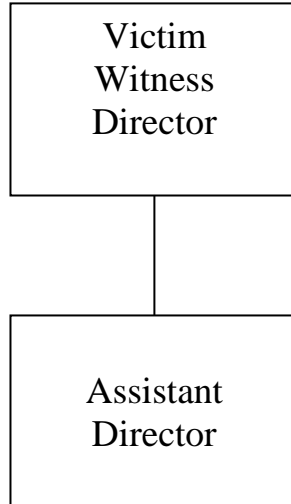
	FY 2013 Actual	FY 2014 Budget	FY 2015 Budget
Caseload Circuit Court	2,710	2,700	2,700
Caseload General District Court	17,728	24,000	24,000
Caseload Juvenile & Domestic Relations Court	2,159	2,500	2,500

FY 2013 Actuals are based on calendar year

## BUDGET SUMMARY:

	FY 2013 Actual	FY 2014 Approved Budget	FY 2014 Estimated Budget	FY 2015 Adopted Budget	Increase/Decrease FY 2014 App. To FY 2015	
					Amount	%
<b>Costs:</b>						
Personnel	1,110,666	1,147,408	1,154,664	<b>1,233,152</b>	85,744	7.47%
Operating	35,802	50,150	42,057	<b>57,605</b>	7,455	14.87%
Capital/Leases	5,764	3,780	3,756	<b>5,800</b>	2,020	53.44%
<b>TOTAL</b>	<b>1,152,232</b>	<b>1,201,338</b>	<b>1,200,477</b>	<b>1,296,557</b>	95,219	7.93%
<b>Revenue:</b>						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	422,769	419,000	425,728	<b>463,180</b>	44,180	10.54%
Local	729,463	782,338	774,749	<b>833,377</b>	51,039	6.52%
<b>TOTAL</b>	<b>1,152,232</b>	<b>1,201,338</b>	<b>1,200,477</b>	<b>1,296,557</b>	95,219	7.93%
Full-time Positions	11	12	12	<b>12</b>	0	0.00%

# Victim/Witness Program



# VICTIM WITNESS PROGRAM

2202

## DESCRIPTION:

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

## GOALS:

- Continue to provide services to crime victims and witnesses in Frederick County.
- Participate and assist victims in filing for financial assistance.
- Collect, distribute and monitor all restitution in Frederick County.
- Monitor services and assist victims through the judicial system by acting as an advocate and liaison between the Commonwealth Attorney's Office and victims/witnesses.

## BUDGET SUMMARY:

	FY 2013 Actual	FY 2014 Approved Budget	FY 2014 Estimated Budget	<b>FY 2015 Adopted Budget</b>	Increase/Decrease FY 2014 App. To FY 2015	
					Amount	%
Costs:						
Personnel	114,566	121,801	93,626	<b>118,445</b>	-3,356	-2.76%
Operating	6,497	7,305	4,607	<b>7,625</b>	320	4.38%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>121,063</b>	<b>129,106</b>	<b>98,233</b>	<b>126,070</b>	-3,036	-2.35%
Revenue:						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	75,167	100,000	66,816	<b>100,000</b>	0	0.00%
Local	45,896	29,106	31,417	<b>26,070</b>	-3,036	-10.43%
<b>TOTAL</b>	<b>121,063</b>	<b>129,106</b>	<b>98,233</b>	<b>126,070</b>	-3,036	-2.35%
Full-time Positions	2	2	2	<b>2</b>	0	0.00%

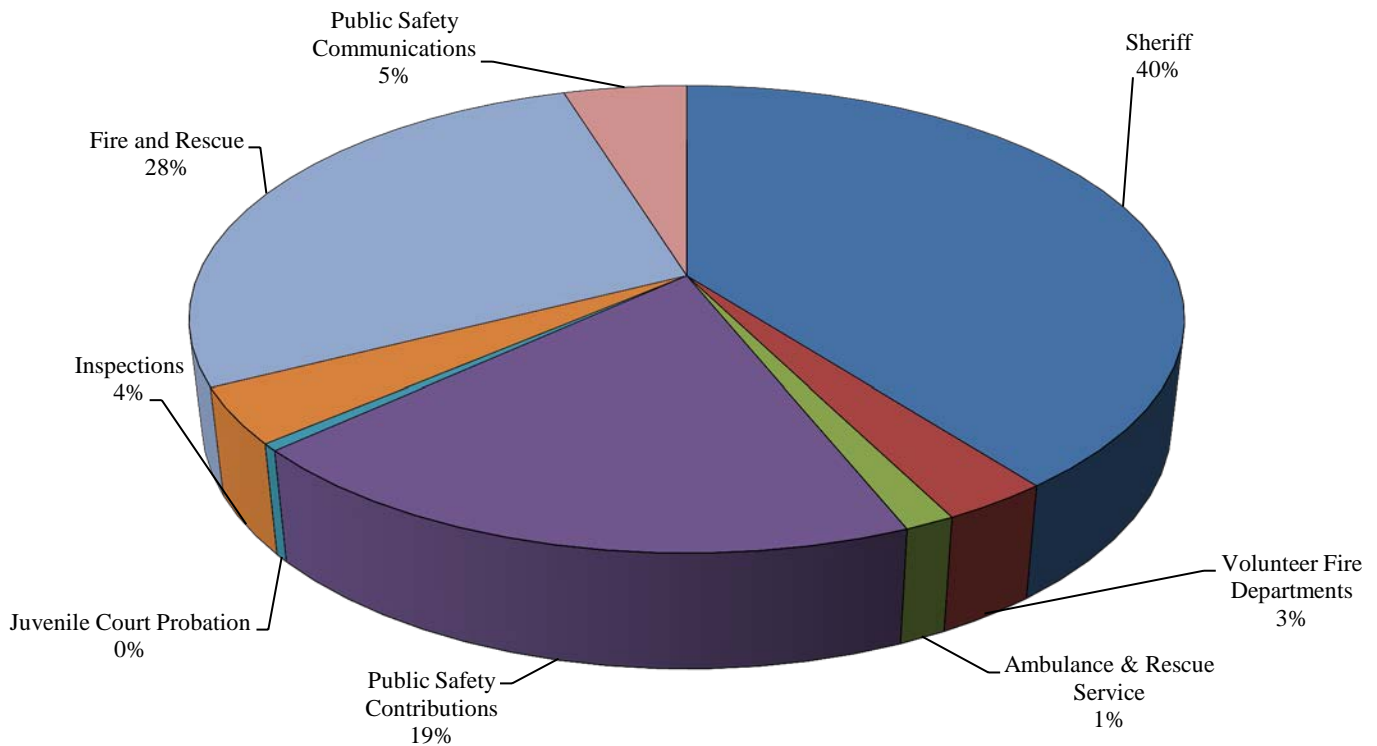
# Public Safety



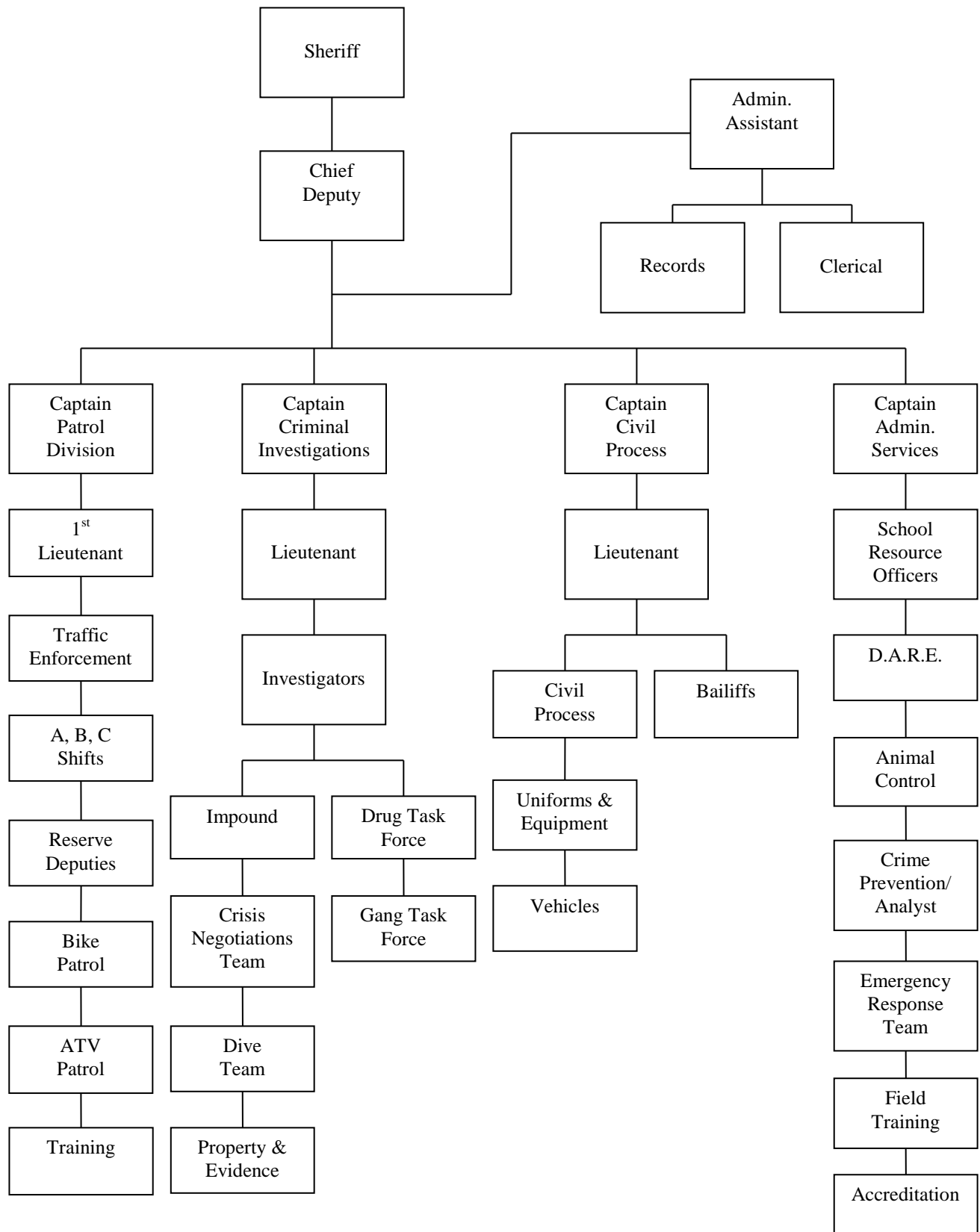
Frederick County Public Safety Center  
Winchester, Virginia  
Opened 2007

## Public Safety

	2013 Actual	2014 Budget	2015 Adopted Budget	Increase (Decrease) FY 2014 to FY 2015	
				Amount	%
Sheriff	\$10,989,048	\$10,449,266	<b>\$11,241,515</b>	\$792,249	7.58%
Volunteer Fire Departments	867,128	701,431	<b>842,560</b>	141,129	20.12%
Ambulance & Rescue Service	444,864	391,219	<b>395,200</b>	3,981	1.02%
Public Safety Contributions	4,595,256	5,151,343	<b>5,467,925</b>	316,582	6.15%
Juvenile Court Probation	121,323	138,760	<b>141,780</b>	3,020	2.18%
Inspections	991,264	1,023,851	<b>1,090,017</b>	66,166	6.46%
Fire and Rescue	6,295,053	6,335,030	<b>7,871,989</b>	1,535,165	24.23%
Public Safety Communications	1,062,000	1,278,342	<b>1,360,321</b>	81,979	6.41%
<b>PUBLIC SAFETY</b>	<b>\$25,365,936</b>	<b>\$25,469,242</b>	<b>\$28,411,307</b>	<b>\$2,940,271</b>	<b>11.54%</b>



# Sheriff





# SHERIFF

3102

## DESCRIPTION:

The Frederick County Sheriff's Office is comprised of four divisions: Patrol, Administrative Services, Investigative, and Court Security/Civil Process. The Patrol Division is responsible for answering calls for service, 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. This division also maintains the Sheriff's Office accreditation and provides community services such as Neighborhood Watch, Project Watch, and Project Lifesaver. 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 and handling prisoner extraditions and prisoner transports. In Fiscal Year 2013, deputies from the civil division handled 364 transports of which 86 were out of state extraditions.

## GOALS:

- Complete the implementation of the Frederick County Sheriff's Office Forward Mobility Project for 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.
- Maintain the Virginia Law Enforcement Accreditation standards set forth for review in 2015.
- 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 through education by providing the public with information and suggestions 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.
- Upgrade current law enforcement equipment with more modern technological advancements. To improve officer and community safety by providing less lethal alternatives to the use of deadly force.

## PERFORMANCE INDICATORS:

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual
Law Enforcement Calls for Service	71,124	69,881	77,052
# of Warrants Served	6,793	7,287	7,604
# of Criminal Arrests	3,891	3,923	4,117
# of Citations Issued	7,273	6,542	5,892
# of Cases Reported	7,488	7,340	6,765
# of Civil Papers Served	19,383	19,520	19,494

## BUDGET SUMMARY:

	FY 2013 Actual	FY 2014 Approved Budget	FY 2014 Estimated Budget	FY 2015 Adopted Budget	Increase/Decrease FY 2014 App. To FY 2015	
					Amount	%
Costs:						
Personnel	9,176,610	9,398,342	9,446,388	9,715,577	317,235	3.38%
Operating	1,330,884	925,662	1,465,723	1,104,884	179,222	19.36%
Capital/Leases	481,554	125,262	651,340	421,054	295,792	236.14%
<b>TOTAL</b>	<b>10,989,048</b>	<b>10,449,266</b>	<b>11,563,451</b>	<b>11,241,515</b>	<b>792,249</b>	<b>7.58%</b>
Revenue:						
Fees	567,696	445,238	631,531	442,674	-2,564	-0.58%
State/Federal	2,654,875	2,258,000	2,578,912	2,371,979	113,979	5.05%
Local	7,766,477	7,746,028	8,353,008	8,426,862	680,834	8.79%
<b>TOTAL</b>	<b>10,989,048</b>	<b>10,449,266</b>	<b>11,563,451</b>	<b>11,241,515</b>	<b>792,249</b>	<b>7.58%</b>
Full-time Positions	127.5	127.5	127.5	127.5	0	0.00%

# VOLUNTEER FIRE DEPARTMENTS

3202

## DESCRIPTION:

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

## GOALS:

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

## BUDGET SUMMARY:

	FY 2013 Actual	FY 2014 Approved Budget	FY 2014 Estimated Budget	FY 2015 Adopted Budget	Increase/Decrease FY 2014 App. To FY 2015	
					Amount	%
Costs:						
Personnel	34,109	37,549	40,931	<b>40,931</b>	3,382	9.01%
Operating	833,019	663,882	993,715	<b>801,629</b>	137,747	20.75%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>867,128</b>	<b>701,431</b>	<b>1,034,646</b>	<b>842,560</b>	<b>141,129</b>	<b>20.12%</b>
Revenue:						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	209,360	150,000	223,725	<b>200,000</b>	50,000	33.33%
Local	657,768	551,431	810,921	<b>642,560</b>	91,129	16.53%
<b>TOTAL</b>	<b>867,128</b>	<b>701,431</b>	<b>1,034,646</b>	<b>842,560</b>	<b>141,129</b>	<b>20.12%</b>
Full-time Positions	0	0	0	<b>0</b>	0	0.00%

# AMBULANCE AND RESCUE SERVICE

3203

**DESCRIPTION:**

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

**GOALS:**

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

**BUDGET SUMMARY:**

	FY 2013 Actual	FY 2014 Approved Budget	FY 2014 Estimated Budget	<b>FY 2015 Adopted Budget</b>	Increase/Decrease FY 2014 App. To FY 2015	
					Amount	%
<b>Costs:</b>						
Personnel	0	0	0	<b>0</b>	0	0.00%
Operating	444,864	391,219	803,840	<b>395,200</b>	3,981	1.02%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>444,864</b>	<b>391,219</b>	<b>803,840</b>	<b>395,200</b>	3,981	1.02%
<b>Revenue:</b>						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	80,545	80,000	84,572	<b>80,000</b>	0	0.00%
Local	364,319	311,219	719,268	<b>315,200</b>	3,981	1.28%
<b>TOTAL</b>	<b>444,864</b>	<b>391,219</b>	<b>803,840</b>	<b>395,200</b>	3,981	1.02%
 Full-time Positions	 0	 0	 0	 <b>0</b>	 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.

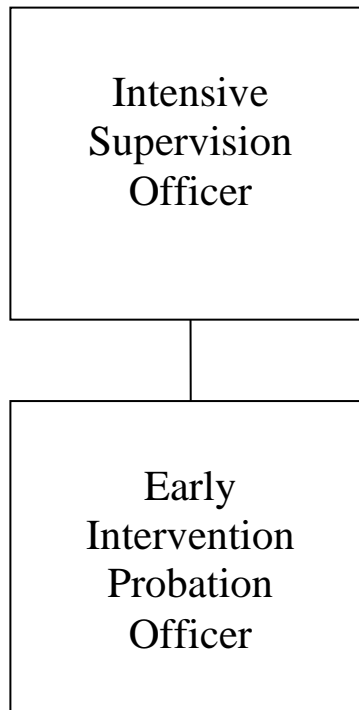
## GOALS:

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

## BUDGET SUMMARY:

	FY 2013 Actual	FY 2014 Approved Budget	FY 2014 Estimated Budget	FY 2015 Adopted Budget	Increase/Decrease FY 2014 App. To FY 2015	
					Amount	%
<b>Costs:</b>						
Personnel	0	0	0	0	0	0.00%
Operating	4,595,256	5,151,343	5,151,343	5,467,925	316,582	6.15%
Capital/Leases	0	0	0	0	0	0.00%
<b>TOTAL</b>	<b>4,595,256</b>	<b>5,151,343</b>	<b>5,151,343</b>	<b>5,467,925</b>	<b>316,582</b>	<b>6.15%</b>
<b>Revenue:</b>						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	4,595,256	5,151,343	5,151,343	5,467,925	316,582	6.15%
<b>TOTAL</b>	<b>4,595,256</b>	<b>5,151,343</b>	<b>5,151,343</b>	<b>5,467,925</b>	<b>316,582</b>	<b>6.15%</b>
 Full-time Positions	 0	 0	 0	 0	 0	 0.00%

# Juvenile Court Probation



# JUVENILE COURT PROBATION

3303

## DESCRIPTION:

The 26th District Court Service Unit is part of Virginia's Department of Juvenile Justice. The 26<sup>th</sup> District serves eight localities with six offices in Winchester, Berryville, Front Royal, Woodstock, Luray, and Harrisonburg. The Court Services Unit primarily provides intake services, probation and parole supervision and conducts social history investigations and reports for the Court. Intake services include processing child custody, visitation, support, juvenile delinquency, protective orders, child abuse and neglect filed by protective service workers, children in need of services and children in need of supervision petitions. In juvenile delinquency cases, the intake officer has the authority to receive, review, and process complaints and decides whether probable cause exists, to handle the case informally as a Diversion, or formally file the petition and if the child is in custody, to release the child to their parent or issue a detention order. This office provides supervision of those youth who are under terms and conditions of release pending adjudication, probation and parole supervision, case manages those youth committed to the Department of Juvenile Justice (DJJ) or residentially placed. The DJJ 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/parolee based on their identified criminogenic risk and protective factors, determining service needs and accessing resources as necessary. Parole services are assigned to offenders during their commitment to the DJJ and aid in their transition back into the community upon their release. Parole officers provide case management services, broker appropriate transitional services, and monitor the offender's adjustment to the community. The Court Service Unit also provides Intensive Probation Supervision to higher risk probationers/parolees to enhance monitoring, compliance and promote public safety. An Early Intervention Officer provides case management and monitoring to predominately first time offenders. Linkage to community resources and services is provided in an effort to prevent further delinquent behavior. The Intensive Probation Officer and the Early Intervention Officer are funded by VJCCA (Virginia Juvenile Crime Control Act) funds which are fiscally managed by Frederick County.

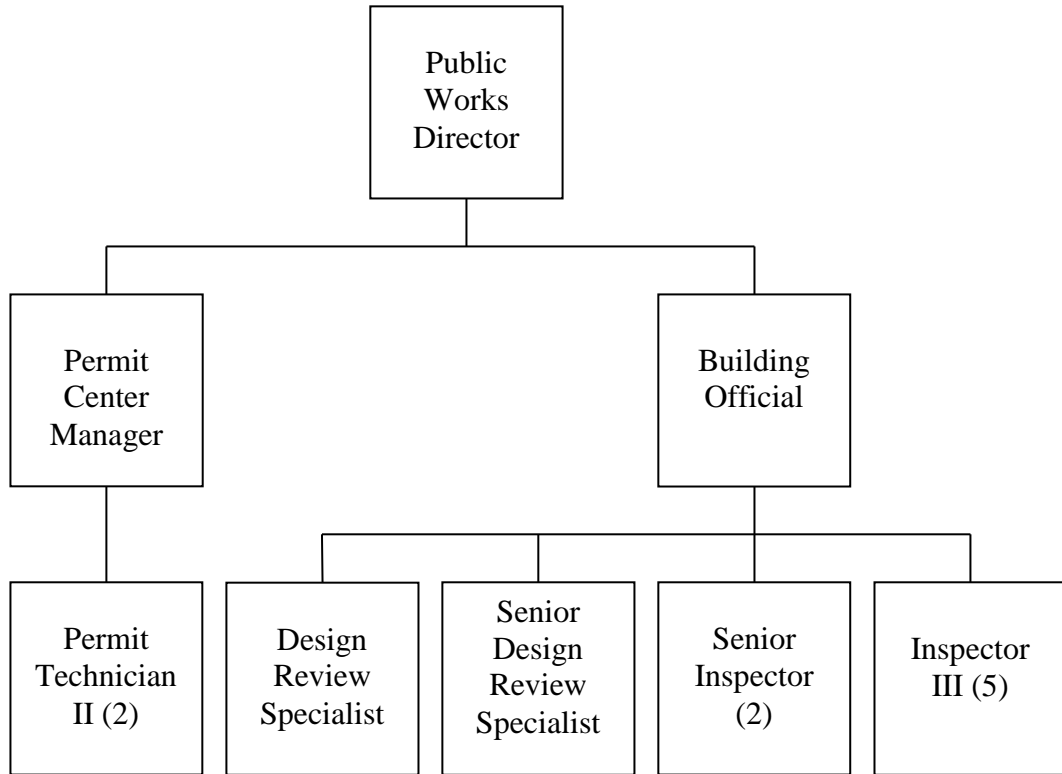
## GOALS:

- To provide community protection, develop competency and hold youth accountable.
- To supervise clients referred for services and monitor compliance with court orders.
- To effectuate behavioral change through interventions to include the use of individual, group and family counseling, community service, restitution, anger management, etc., as appropriate.
- To rehabilitate those individuals, whose situation has resulted in their being committed to the DJJ, through the use of academic, vocational, therapeutic programs and cognitive behavioral interventions.
- To protect the community via confinement of those individuals determined to be a threat to public safety.
- To collaborate with community partners to develop programs and resources designed to better meet the needs of the client and the community served.

## BUDGET SUMMARY:

	FY 2013 Actual	FY 2014 Approved Budget	FY 2014 Estimated Budget	FY 2015 Adopted Budget	Increase/Decrease FY 2014 App. To FY 2015	
					Amount	%
<b>Costs:</b>						
Personnel	89,814	98,302	77,736	100,822	2,520	2.56%
Operating	31,509	37,458	31,157	40,958	3,500	9.34%
Capital/Leases	0	3,000	0	0	-3,000	-100.00%
<b>TOTAL</b>	<b>121,323</b>	<b>138,760</b>	<b>108,893</b>	<b>141,780</b>	<b>3,020</b>	<b>2.18%</b>
<b>Revenue:</b>						
Fees	0	0	0	0	0	0.00%
State/Federal	121,323	120,584	108,893	120,000	-584	-0.48%
Local	0	18,176	0	21,780	3,604	19.83%
<b>TOTAL</b>	<b>121,323</b>	<b>138,760</b>	<b>108,893</b>	<b>141,780</b>	<b>3,020</b>	<b>2.18%</b>
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 14/15, the Inspections Department will perform approximately 14,000 inspections and issue approximately 4,500 permits.

## GOALS:

- Inform contractors and the public of 2012 Virginia Construction Code Changes.
- Work with Region III of the VBCOA to conduct local training courses about the 2012 code changes.
- Utilize part-time employees or increase staff to review permit construction documents in a timely manner.
- Expand on systems for wireless connection of handheld units and capabilities to download information from remote locations.
- Continue to attend the Building Inspections User Group Meetings in order to insure new enhancements continue to be added to the AS400 to improve the permitting process. Proposed enhancements to the AS400 for 2013 are: Add more lines to the message box; Date range for printing inspection history; Ability to void a voucher; Message box to be added for notes in Real Estate screen.

## PERFORMANCE INDICATORS:

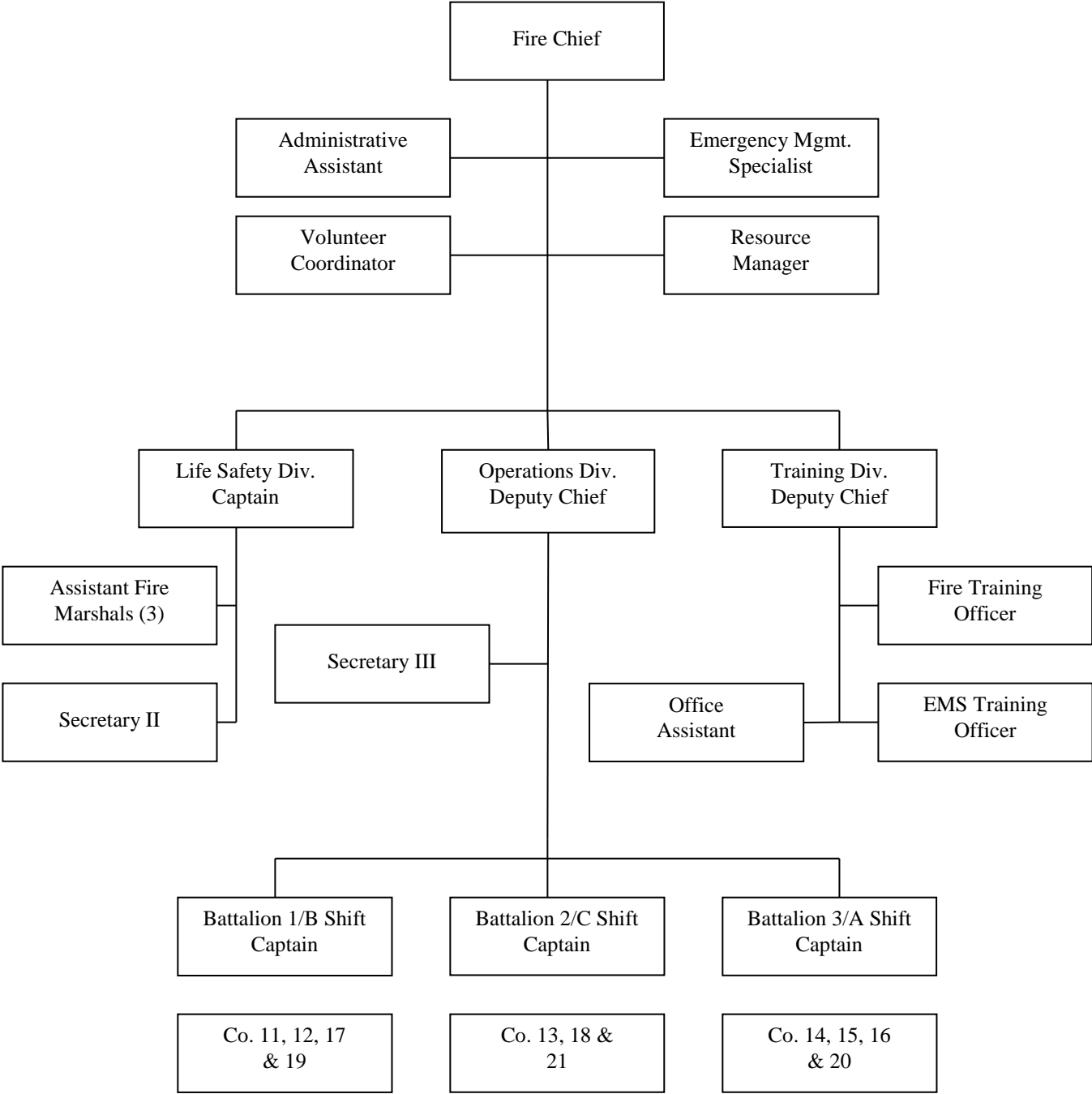
	FY 2013 Actual	FY 2014 Budget	FY 2015 Budget
# of Permits Issued	3,608	3,700	4,500
# of Inspections Performed	13,957	14,000	14,000

## BUDGET SUMMARY:

	FY 2013 Actual	FY 2014 Approved Budget	FY 2014 Estimated Budget	FY 2015 Adopted Budget	Increase/Decrease FY 2014 App. To FY 2015	
					Amount	%
<b>Costs:</b>						
Personnel	942,710	945,885	986,064	<b>1,015,186</b>	69,301	7.33%
Operating	48,554	77,966	68,617	<b>74,831</b>	-3,135	-4.02%
Capital/Leases	0	0	20,952	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>991,264</b>	<b>1,023,851</b>	<b>1,075,633</b>	<b>1,090,017</b>	66,166	6.46%
<b>Revenue:</b>						
Fees	718,824	632,500	785,068	<b>690,100</b>	57,600	9.11%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	272,440	391,351	290,565	<b>399,917</b>	8,566	2.19%
<b>TOTAL</b>	<b>991,264</b>	<b>1,023,851</b>	<b>1,075,633</b>	<b>1,090,017</b>	66,166	6.46%
Full-time Positions	13	13	13	<b>13</b>	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 75 uniform career staff and five office staff. The agency coordinates with our volunteer fire and rescue 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:**

- Develop a strategic plan to incorporate immediate goals, five year goals, and ten year goals to address and meet the needs of Frederick County for Fire and Rescue Service in the future.
- Re-design the Explorer Post Program to include additional courses geared towards EMS.
- Continue to support the needs and requests of the eleven Fire and Rescue Companies, working as one organization to meet the needs of the community.
- Develop an annual life safety inspection program in conjunction with engine company inspections to ensure the safety of the citizens of Frederick County in new and existing commercial businesses through the County.
- With the purchase of new computers and reporting software for EMS operations, plan to streamline the reporting structure.
- Become an accredited site by the Virginia Office of Emergency Medical Services for the Emergency Medical Technician and Advanced Emergency Technician certification courses.
- Continue to provide the Basic Fire Academy and Emergency Medical Services Academy Certification courses. Continue to provide 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.

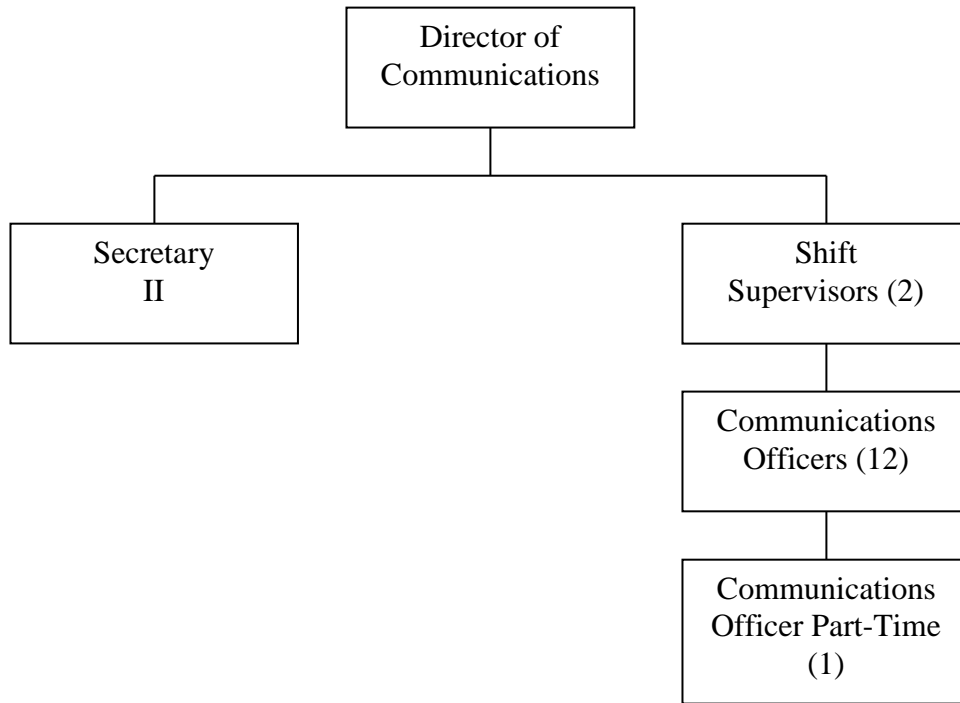
**PERFORMANCE INDICATORS:**

	FY 2013 Actual	FY 2014 Budget	FY 2015 Budget
Minorities/women hired	0	0	0
Fire related deaths – civilian	1	1	1
Fire related deaths – fire service	0	0	0
Percent fire protection plans processed in three days or less	30%	30%	30%

**BUDGET SUMMARY:**

	FY 2013 Actual	FY 2014 Approved Budget	FY 2014 Estimated Budget	<b>FY 2015 Adopted Budget</b>	Increase/Decrease FY 2014 App. To FY 2015	
					Amount	%
<b>Costs:</b>						
Personnel	5,795,214	5,874,673	6,390,180	<b>7,185,255</b>	1,308,788	22.28%
Operating	461,541	449,479	458,392	<b>675,856</b>	226,377	50.36%
Capital/Leases	38,298	10,878	162,290	<b>10,878</b>	0	0.00%
<b>TOTAL</b>	<b>6,295,053</b>	<b>6,335,030</b>	<b>7,010,862</b>	<b>7,871,989</b>	1,535,165	24.23%
<b>Revenue:</b>						
Fees	32,777	8,470	28,372	<b>788,408</b>	779,938	9208.24%
State/Federal	10,782	0	2,856	<b>0</b>	0	0.00%
Local	6,251,494	6,326,560	6,979,634	<b>7,083,581</b>	755,227	11.94%
<b>TOTAL</b>	<b>6,295,053</b>	<b>6,335,030</b>	<b>7,010,862</b>	<b>7,871,989</b>	539,957	24.23%
Full-time Positions	79.5	79.5	79.5	<b>79.5</b>	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:

- Develop a 1-3-5 year plan for improvement of the County's Communication System.
- Install cameras at the North Mountain tower site.
- Continue to work with other jurisdictions in Virginia and West Virginia for better interoperability and NG911 technology.
- Acquire additional space on towers to eliminate coverage gaps in sections of Frederick County.
- Continue to evaluate the Citizens Alert system using feedback from all Frederick County users.

## PERFORMANCE INDICATORS:

	FY 2013 Actual	FY 2014 Budget	FY 2015 Budget
Total calls for service – Fire and EMS	9,472	10,567	10,778
Total calls for service – Sheriff	76,05	101,307	103,333

## BUDGET SUMMARY:

	FY 2013 Actual	FY 2014 Approved Budget	FY 2014 Estimated Budget	FY 2015 Adopted Budget	Increase/Decrease FY 2014 App. To FY 2015 Amount	%
Costs:						
Personnel	825,151	952,722	925,692	<b>1,007,344</b>	54,622	5.73%
Operating	184,737	306,624	192,718	<b>333,981</b>	27,357	8.92%
Capital/Leases	52,112	18,996	11,388	<b>18,996</b>	0	0.00%
<b>TOTAL</b>	<b>1,062,000</b>	<b>1,278,342</b>	<b>1,129,798</b>	<b>1,360,321</b>	<b>81,979</b>	<b>6.41%</b>
Revenue:						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	92,552	60,000	212,000	<b>67,200</b>	7,200	12.00%
Local	969,448	1,218,342	917,798	<b>1,293,121</b>	74,779	6.14%
<b>TOTAL</b>	<b>1,062,000</b>	<b>1,278,342</b>	<b>1,129,798</b>	<b>1,360,321</b>	<b>81,979</b>	<b>6.41%</b>
 Full-time Positions	 16	 16	 16	 <b>16</b>	 0	 0.00%

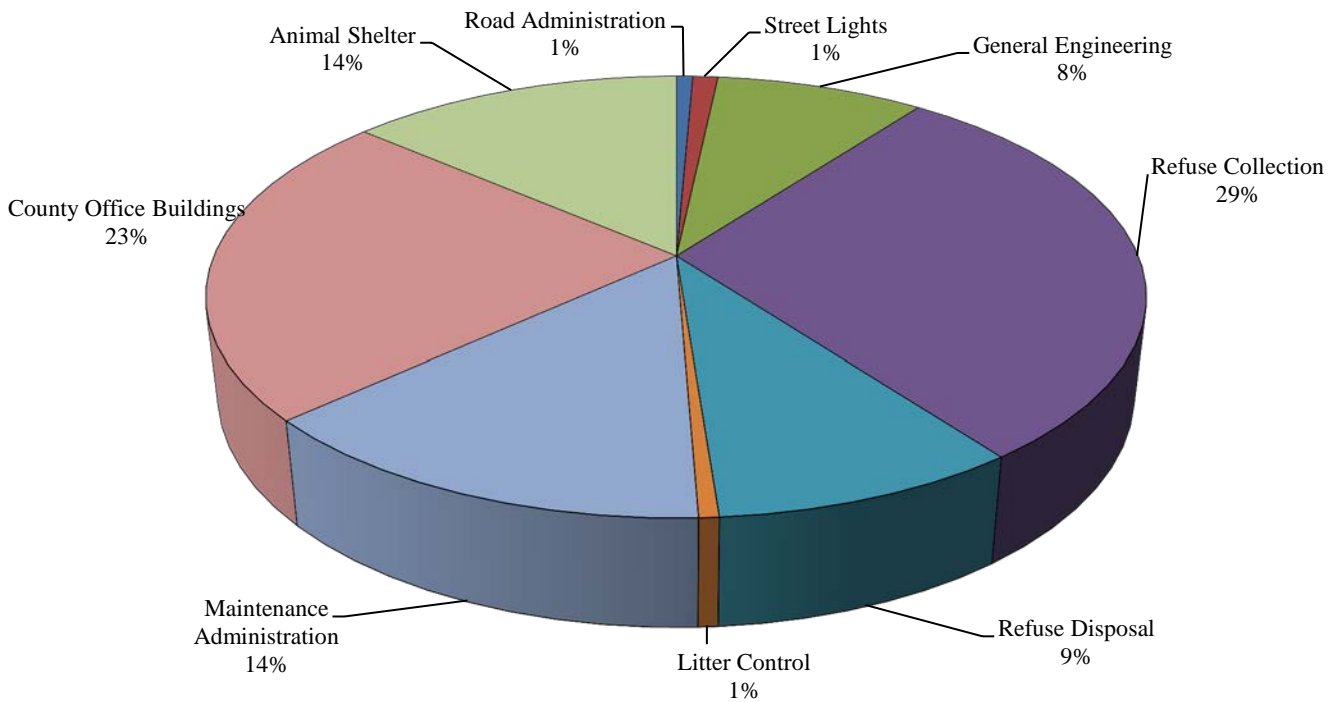
# Public Works



Frederick County Animal Shelter  
Winchester, Virginia  
Opened 2006

## Public Works

	2013 Actual	2014 Budget	2015 Adopted Budget	Increase (Decrease) FY 2014 to FY 2015	
				Amount	%
Road Administration	\$13,382	\$20,475	<b>\$28,000</b>	\$7,525	36.75%
Street Lights	33,275	43,020	<b>43,000</b>	- 20	-0.05%
General Engineering	322,956	332,746	<b>356,788</b>	24,042	7.23%
Refuse Collection	1,060,128	1,152,314	<b>1,232,983</b>	80,669	7.00%
Refuse Disposal	331,654	375,000	<b>375,000</b>	0	0.00%
Litter Control	10,065	12,172	<b>24,384</b>	12,212	100.33%
Maintenance Administration	504,154	544,896	<b>576,750</b>	31,854	5.85%
County Office Buildings	882,223	952,198	<b>964,638</b>	12,440	1.31%
Animal Shelter	469,302	507,993	<b>570,706</b>	62,713	12.35%
<b>PUBLIC WORKS</b>	<b>\$3,627,139</b>	<b>\$3,940,814</b>	<b>\$4,172,249</b>	<b>-\$231,435</b>	<b>5.87%</b>



# 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.

During FY 2014, proposals were received and a contract was issued for supplying of county street name signs as well as the respective hardware associated with the units (i.e., posts, caps, cross pieces, vandal proof nuts, bolts, etc.). There were minor increases in the costs associated with the hardware; however, the cost associated with the posts increased by more than fifty percent.

## 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 2013 Actual	FY 2014 Budget	FY 2015 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)	120	93	130
# of street sign units installed	190	99	200

## BUDGET SUMMARY:

	FY 2013 Actual	FY 2014 Approved Budget	FY 2014 Estimated Budget	<b>FY 2015 Adopted Budget</b>	Increase/Decrease FY 2014 App. To FY 2015	
					Amount	%
<b>Costs:</b>						
Personnel	0	0	0	<b>0</b>	0	0.00%
Operating	13,382	20,475	13,716	<b>28,000</b>	7,525	36.75%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>13,382</b>	<b>20,475</b>	<b>13,716</b>	<b>28,000</b>	<b>7,525</b>	<b>36.75%</b>
<b>Revenue:</b>						
Fees	2,472	1,000	1,860	<b>1,000</b>	0	0.00%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	10,910	19,475	11,856	<b>27,000</b>	7,525	38.64%
<b>TOTAL</b>	<b>13,382</b>	<b>20,475</b>	<b>13,716</b>	<b>28,000</b>	<b>7,525</b>	<b>36.75%</b>
Full-time Positions	0	0	0	<b>0</b>	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:**

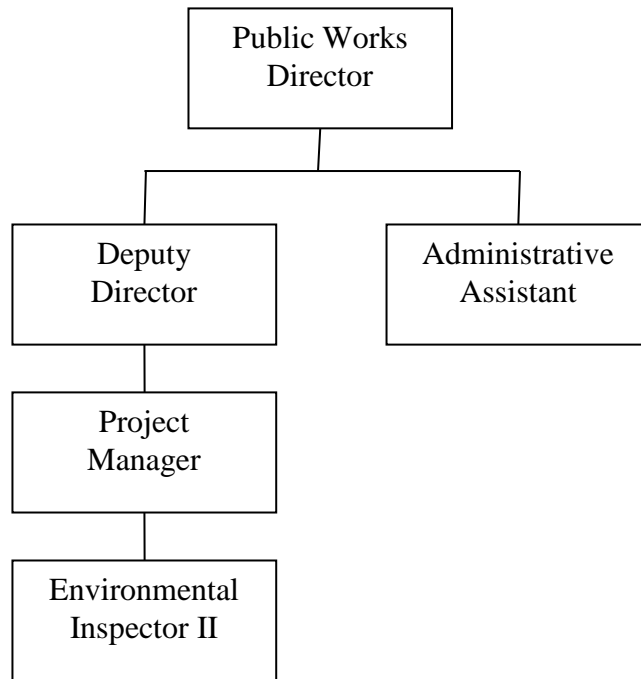
- Provide street lighting to the contracted neighborhoods.

**BUDGET SUMMARY:**

	FY 2013 Actual	FY 2014 Approved Budget	FY 2014 Estimated Budget	<b>FY 2015 Adopted Budget</b>	Increase/Decrease FY 2014 App. To FY 2015	
					Amount	%
<b>Costs:</b>						
Personnel	0	0	0	<b>0</b>	0	0.00%
Operating	33,275	43,020	35,439	<b>43,000</b>	-20	-0.05%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>33,275</b>	<b>43,020</b>	<b>35,439</b>	<b>43,000</b>	-20	-0.05%
<b>Revenue:</b>						
Fees	33,275	43,020	35,439	<b>43,000</b>	-20	-0.05%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>33,275</b>	<b>43,020</b>	<b>35,439</b>	<b>43,000</b>	-20	-0.05%
 Full-time Positions	 0	 0	 0	 <b>0</b>	 0	 0.00%



# General Engineering



# GENERAL ENGINEERING

4201

## DESCRIPTION:

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

## GOALS:

- Manage capital improvement projects such as new buildings, building renovations, roads, 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 and new stormwater permit program.
- Assist Planning Department in assessing bond and letter of credit amounts.

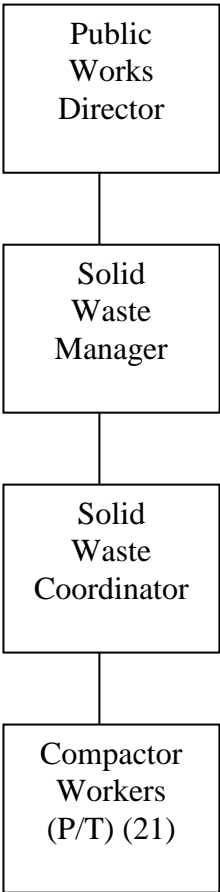
## DEPARTMENTAL ACCOMPLISHMENTS:

- During FY 2014 performed 87 first submittal and 32 second submittal reviews to site, subdivision and stormwater plans, rezoning requests and land disturbance permit applications. To date, 46 first submittal and 19 second submittal reviews have been performed during FY 2014.
- During FY 2013 issued 347 land disturbance permits for commercial/industrial projects, subdivisions, single family and multi-family dwellings. To date, 60 land disturbance permits have been issued during FY 2014.
- During FY 2013 performed 246 final grading inspections for single family/multi-family dwellings. To date, 118 inspections have been performed during FY 2014.
- Maintained "consistent" rating from Virginia Department of Conservation and Recreation for erosion/sediment control program.
- During FY 2013 assisted the Inspections Department by reviewing 323 residential permit applications to determine if detailed site plan was necessary. To date, reviewed over 148 residential permit applications during FY 2014.
- Oversaw numerous designs, and commenced construction of improvements at the landfill.
- Completed project management/construction inspections for the Lake Holiday Dam Spillway Upgrade Project.

## BUDGET SUMMARY:

	FY 2013 Actual	FY 2014 Approved Budget	FY 2014 Estimated Budget	FY 2015 Adopted Budget	Increase/Decrease FY 2014 App. To FY 2015	
					Amount	%
Costs:						
Personnel	305,353	300,126	313,308	<b>326,594</b>	26,468	8.82%
Operating	17,603	32,620	20,523	<b>30,194</b>	-2,426	-7.44%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>322,956</b>	<b>332,746</b>	<b>333,831</b>	<b>356,788</b>	24,042	7.23%
Revenue:						
Fees	121,542	80,000	131,466	<b>137,000</b>	57,000	71.25%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	201,414	252,746	202,365	<b>219,788</b>	-32,958	-13.04%
<b>TOTAL</b>	<b>322,956</b>	<b>332,746</b>	<b>333,831</b>	<b>356,788</b>	24,042	7.23%
Full-time Positions	4	4	4	<b>4</b>	0	0.00%

# Refuse Collection



# REFUSE COLLECTION

## DESCRIPTION:

Refuse Collection is a contractual service provided to the county by an approved hauler through a three-year, option-to-renew contract. Refuse collection service is the collection and removal of Frederick County municipal solid waste from all county compactor and container sites. This service is also extended to all schools, parks, libraries and other municipal facilities within Frederick County. The county owns or leases the sites and provides the labor and supervision necessary to maintain both 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 24,524 tons of refuse during FY 2013.
- Recycled a record 6,313 tons of household material during calendar year 2013.
- Received approximately \$85,000 from the sale of recyclables, also a new record.
- Reported a 2013 recycling rate of 44 percent to Virginia Dept. of Environmental Quality. The state average is 41.5 percent. The state mandated rate is 25 percent.
- Took environmental message to 6,917 students, teachers and adults through in-class presentations, landfill tours, speaking engagements and various community outreach opportunities.

## BUDGET SUMMARY:

	FY 2013 Actual	FY 2014 Approved Budget	FY 2014 Estimated Budget	FY 2015 Adopted Budget	Increase/Decrease FY 2014 App. To FY 2015	
					Amount	%
Costs:						
Personnel	493,326	542,420	495,252	574,977	32,557	6.00%
Operating	531,222	601,852	440,729	650,966	49,114	8.16%
Capital/Leases	35,580	8,042	416,400	7,040	-1,002	-12.46%
<b>TOTAL</b>	<b>1,060,128</b>	<b>1,152,314</b>	<b>1,352,381</b>	<b>1,232,983</b>	<b>80,669</b>	<b>7.00%</b>
Revenue:						
Fees	638,017	326,564	351,684	253,768	-72,796	-22.29%
State/Federal	5,490	5,000	6,368	5,000	0	0.00%
Local	416,621	820,750	994,329	974,215	153,465	18.70%
<b>TOTAL</b>	<b>1,060,128</b>	<b>1,152,314</b>	<b>1,352,381</b>	<b>1,232,983</b>	<b>80,669</b>	<b>7.00%</b>
Full-time Positions	2	2	2	2	0	0.00%

# REFUSE DISPOSAL

4204

## DESCRIPTION:

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

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

## GOALS:

- Provide reliable, efficient and convenient refuse disposal options to the county's citizens.
- Curtail illegal dumping in Frederick County.
- Provide full-time staffing by part-time personnel..
- 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 as mandated by quarry operations.

## BUDGET SUMMARY:

	FY 2013 Actual	FY 2014 Approved Budget	FY 2014 Estimated Budget	FY 2015 Adopted Budget	Increase/Decrease FY 2014 App. To FY 2015	
					Amount	%
<b>Costs:</b>						
Personnel	0	0	0	<b>0</b>	0	0.00%
Operating	331,654	375,000	309,360	<b>375,000</b>	0	0.00%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>331,654</b>	<b>375,000</b>	<b>309,360</b>	<b>375,000</b>	0	0.00%
<b>Revenue:</b>						
Fees	52,287	63,588	65,544	<b>52,356</b>	-11,232	-17.66%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	279,367	311,412	243,816	<b>322,644</b>	11,232	3.61%
<b>TOTAL</b>	<b>331,654</b>	<b>375,000</b>	<b>309,360</b>	<b>375,000</b>	0	0.00%
Full-time Positions	0	0	0	<b>0</b>	0	0.00%

# LITTER CONTROL

4205

## DESCRIPTION:

The litter control budget includes personnel costs associated with providing a part-time employee for the supervision of the county's litter crew and associated operating costs.

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.

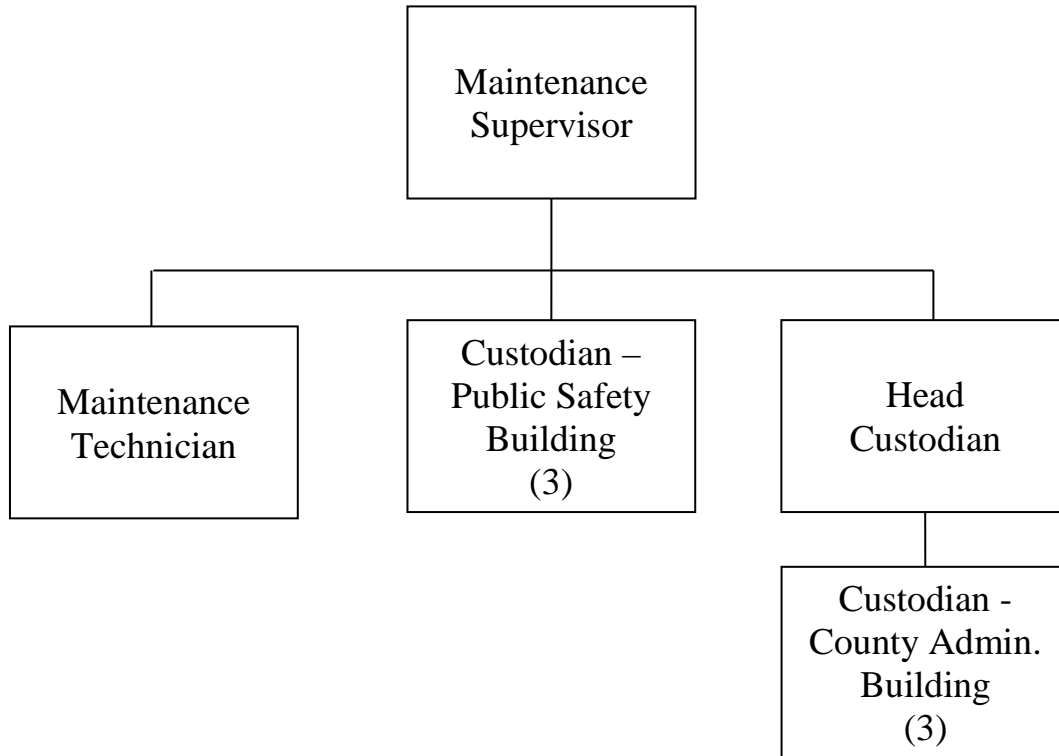
## GOALS:

- 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.

## BUDGET SUMMARY:

	FY 2013 Actual	FY 2014 Approved Budget	FY 2014 Estimated Budget	FY 2015 Adopted Budget	Increase/Decrease FY 2014 App. To FY 2015	
					Amount	%
<b>Costs:</b>						
Personnel	0	0	0	15,173	15,173	100.00%
Operating	10,065	12,172	5,023	9,211	-2,961	-24.33%
Capital/Leases	0	0	0	0	0	0.00%
<b>TOTAL</b>	<b>10,065</b>	<b>12,172</b>	<b>5,023</b>	<b>24,384</b>	<b>12,212</b>	<b>100.33%</b>
<b>Revenue:</b>						
Fees	0	0	0	0	0	0.00%
State/Federal	10,065	12,172	5,023	12,177	5	0.04%
Local	0	0	0	12,207	12,207	100.00%
<b>TOTAL</b>	<b>10,065</b>	<b>12,172</b>	<b>5,023</b>	<b>24,384</b>	<b>12,212</b>	<b>100.33%</b>
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 2013 Actual	FY 2014 Budget	FY 2015 Budget
Work Orders Processed – In-House	1,240	945	1,275
Work Orders Processed – School Maintenance	12	13	18

## BUDGET SUMMARY:

	FY 2013 Actual	FY 2014 Approved Budget	FY 2014 Estimated Budget	<b>FY 2015 Adopted Budget</b>	Increase/Decrease FY 2014 App. To FY 2015	
					Amount	%
<b>Costs:</b>						
Personnel	491,672	530,146	519,708	<b>561,350</b>	31,204	5.89%
Operating	12,482	14,750	16,109	<b>15,400</b>	650	4.41%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>504,154</b>	<b>544,896</b>	<b>535,817</b>	<b>576,750</b>	31,854	5.85%
<b>Revenue:</b>						
Fees	7,815	7,600	7,800	<b>7,800</b>	200	2.63%
State/Federal	280,093	300,000	258,156	<b>295,305</b>	-4,695	-1.57%
Local	216,246	237,296	269,861	<b>273,645</b>	36,349	15.32%
<b>TOTAL</b>	<b>504,154</b>	<b>544,896</b>	<b>535,817</b>	<b>576,750</b>	31,854	5.85%
Full-time Positions	9	9	9	<b>9</b>	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.

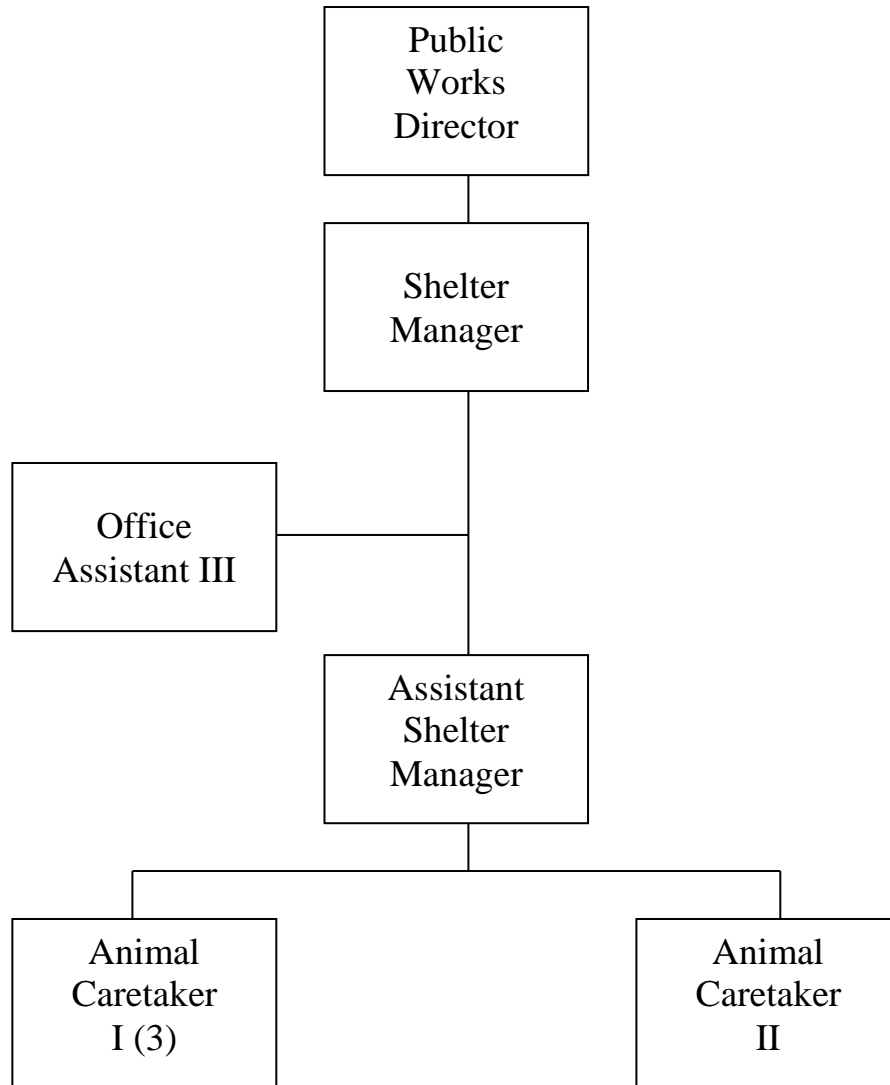
## GOALS:

- Evaluate the performance of the Consolidated Maintenance Agreement between the County and the County School System to determine whether it remains a beneficial agreement.
- 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.
- Provide quality repair and preventative maintenance services for the best value possible.

## BUDGET SUMMARY:

	FY 2013 Actual	FY 2014 Approved Budget	FY 2014 Estimated Budget	FY 2015 Adopted Budget	Increase/Decrease FY 2014 App. To FY 2015	
					Amount	%
<b>Costs:</b>						
Personnel	0	0	0	0	0	0.00%
Operating	876,223	952,198	787,692	964,638	12,440	1.31%
Capital/Leases	6,000	0	35,375	0	0	0.00%
<b>TOTAL</b>	<b>882,223</b>	<b>952,198</b>	<b>823,067</b>	<b>964,638</b>	<b>12,440</b>	<b>1.31%</b>
<b>Revenue:</b>						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	882,223	952,198	823,067	964,638	12,440	1.31%
<b>TOTAL</b>	<b>882,223</b>	<b>952,198</b>	<b>823,067</b>	<b>964,638</b>	<b>12,440</b>	<b>1.31%</b>
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 1,210 dogs per year and 2,678 cats per year. The shelter is cleaned and disinfected daily and is open six days a week. All stray animals are held a minimum of seven or twelve days as set forth by state law. If the animals are neither adopted or reclaimed, they are disposed of by euthanasia.

## GOALS:

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

## DEPARTMENTAL ACCOMPLISHMENTS:

- 975 dogs were adopted and were reclaimed yielding a 87% overall adoption and reclamation rate.
- 331 cats were adopted and were reclaimed yielding a 18% overall adoption and reclamation rate.
- Two successful rabies clinics were held in the spring and fall of the year where over 490 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 2014.
- Social media projects for FY 2014 include twitter and Facebook accounts.
- Open one Sunday per month during summer for adoptions.

## BUDGET SUMMARY:

	FY 2013 Actual	FY 2014 Approved Budget	FY 2014 Estimated Budget	<b>FY 2015 Adopted Budget</b>	Increase/Decrease FY 2014 App. To FY 2015	
					Amount	%
Costs:						
Personnel	360,889	362,238	369,648	<b>392,597</b>	30,359	8.38%
Operating	108,413	145,755	119,862	<b>178,109</b>	32,354	22.20%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>469,302</b>	<b>507,993</b>	<b>489,510</b>	<b>570,706</b>	62,713	12.35%
Revenue:						
Fees	89,444	50,000	98,840	<b>50,000</b>	0	0.00%
State/Federal	2,184	1,875	3,348	<b>1,875</b>	0	0.00%
Local	377,674	456,118	387,322	<b>518,831</b>	62,713	13.75%
<b>TOTAL</b>	<b>469,302</b>	<b>507,993</b>	<b>489,510</b>	<b>570,706</b>	62,713	12.35%
Full-time Positions	7	7	7	<b>7</b>	0	0.00%

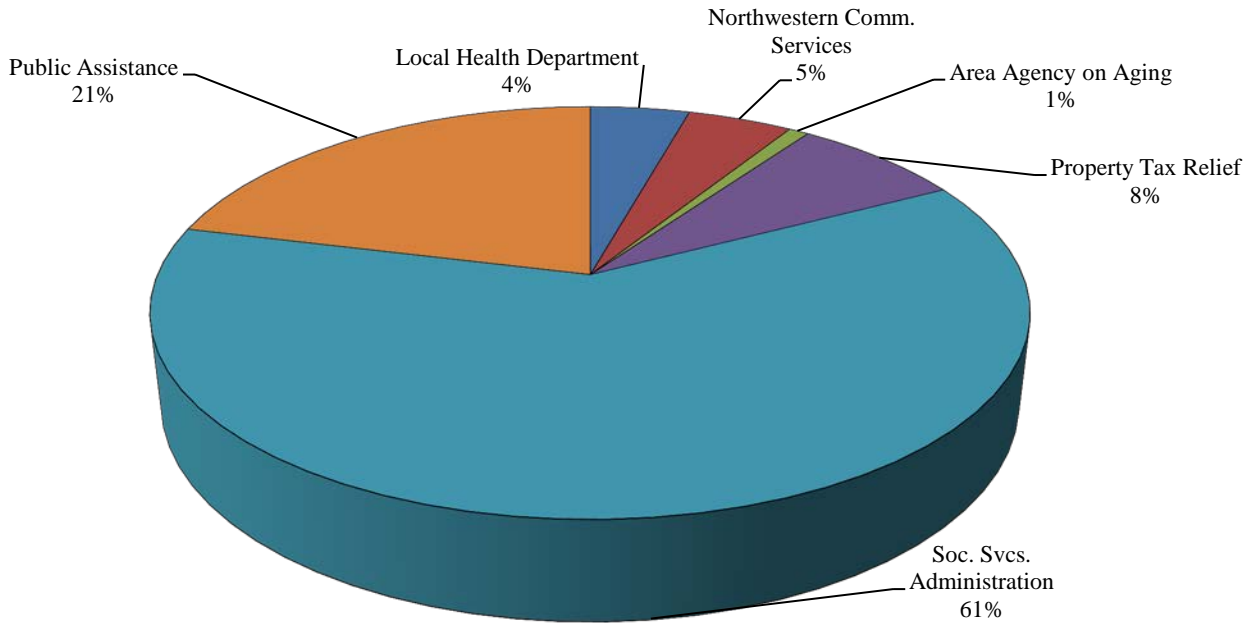
# Health & Welfare



Winchester Medical Center  
Winchester, Virginia  
Established 1903

## Health and Welfare

	2013 Actual	2014 Budget	2015 Adopted Budget	Increase (Decrease) FY 2014 to FY 2015	
				Amount	%
Local Health Department	\$301,959	\$301,959	<b>\$301,000</b>	-\$ 959	-0.32%
Northwestern Comm. Services	318,263	318,263	<b>318,000</b>	- 263	-0.08%
Area Agency on Aging	60,930	60,930	<b>60,000</b>	- 930	-1.53%
Property Tax Relief	496,782	480,000	<b>520,000</b>	40,000	8.33%
Social Services. Administration	3,918,099	4,212,895	<b>4,248,461</b>	35,566	0.84%
Public Assistance	1,451,372	1,561,085	<b>1,463,085</b>	-98,000	-6.28%
<b>HEALTH AND WELFARE</b>	<b>\$6,547,405</b>	<b>\$6,935,132</b>	<b>\$6,910,546</b>	<b>-\$24,586</b>	<b>-0.35%</b>



# LOCAL HEALTH DEPARTMENT

5101

## DESCRIPTION:

Frederick County is serviced by a health department which is both State and locally financed. This Health Department arrangement is under what is termed the "State-Local Cooperative Plan". The services rendered by the Health Department are classified as follows: the collection and analysis of vital statistics to determine public health needs; the control of communicable and venereal diseases; the control of tuberculosis; provide maternal and child health care for indigent patients under twenty-one who suffer from a crippling disease; provide family planning; provide home health care services; provide generalized outpatient care for needy patients; provide public health education to the community; provide dental care to the school aged population; provide nutrition programs for certain categories of women, infants and children; and provide for sanitation inspections involving the installation of sewage disposal facilities, protection of private water supplies, surveillance of solid waste disposal facilities and the investigations of complaints, nuisances, etc.

## GOALS:

- Provide adequate and affordable health care for citizens of Frederick County.
- Provide educational programs that are beneficial to county citizens.

## BUDGET SUMMARY:

	FY 2013 Actual	FY 2014 Approved Budget	FY 2014 Estimated Budget	FY 2015 Adopted Budget	Increase/Decrease FY 2014 App. To FY 2015	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	301,959	301,959	301,959	301,000	-959	-0.32%
Capital/Leases	0	0	0	0	0	0.00%
<b>TOTAL</b>	<b>301,959</b>	<b>301,959</b>	<b>301,959</b>	<b>301,000</b>	<b>-959</b>	<b>-0.32%</b>
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	301,000	-959	-0.32%
<b>TOTAL</b>	<b>301,959</b>	<b>301,959</b>	<b>301,959</b>	<b>301,000</b>	<b>-959</b>	<b>-0.32%</b>
Full-time Positions	0	0	0	0	0	0.00%

# NORTHWESTERN COMMUNITY SERVICES

5205

## DESCRIPTION:

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

## GOALS:

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

## BUDGET SUMMARY:

	FY 2013 Actual	FY 2014 Approved Budget	FY 2014 Estimated Budget	FY 2015 Adopted Budget	Increase/Decrease FY 2014 App. To FY 2015	
					Amount	%
<b>Costs:</b>						
Personnel	0	0	0	0	0	0.00%
Operating	318,263	318,263	318,263	318,000	-263	-0.08%
Capital/Leases	0	0	0	0	0	0.00%
<b>TOTAL</b>	<b>318,263</b>	<b>318,263</b>	<b>318,263</b>	<b>318,000</b>	-263	-0.08%
<b>Revenue:</b>						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	318,263	318,263	318,263	318,000	-263	-0.08%
<b>TOTAL</b>	<b>318,263</b>	<b>318,263</b>	<b>318,263</b>	<b>318,000</b>	-263	-0.08%
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 2013 Actual	FY 2014 Approved Budget	FY 2014 Estimated Budget	<b>FY 2015 Adopted Budget</b>	Increase/Decrease FY 2014 App. To FY 2015	
					Amount	%
<b>Costs:</b>						
Personnel	0	0	0	<b>0</b>	0	0.00%
Operating	60,930	60,930	60,930	<b>60,000</b>	-930	-1.53%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>60,930</b>	<b>60,930</b>	<b>60,930</b>	<b>60,000</b>	-930	-1.53%
<b>Revenue:</b>						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	60,930	60,930	60,930	<b>60,000</b>	-930	-1.53%
<b>TOTAL</b>	<b>60,930</b>	<b>60,930</b>	<b>60,930</b>	<b>60,000</b>	-930	-1.53%
Full-time Positions	0	0	0	<b>0</b>	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 includes relief for 100% totally disabled veterans, whose disability is fully service connected.

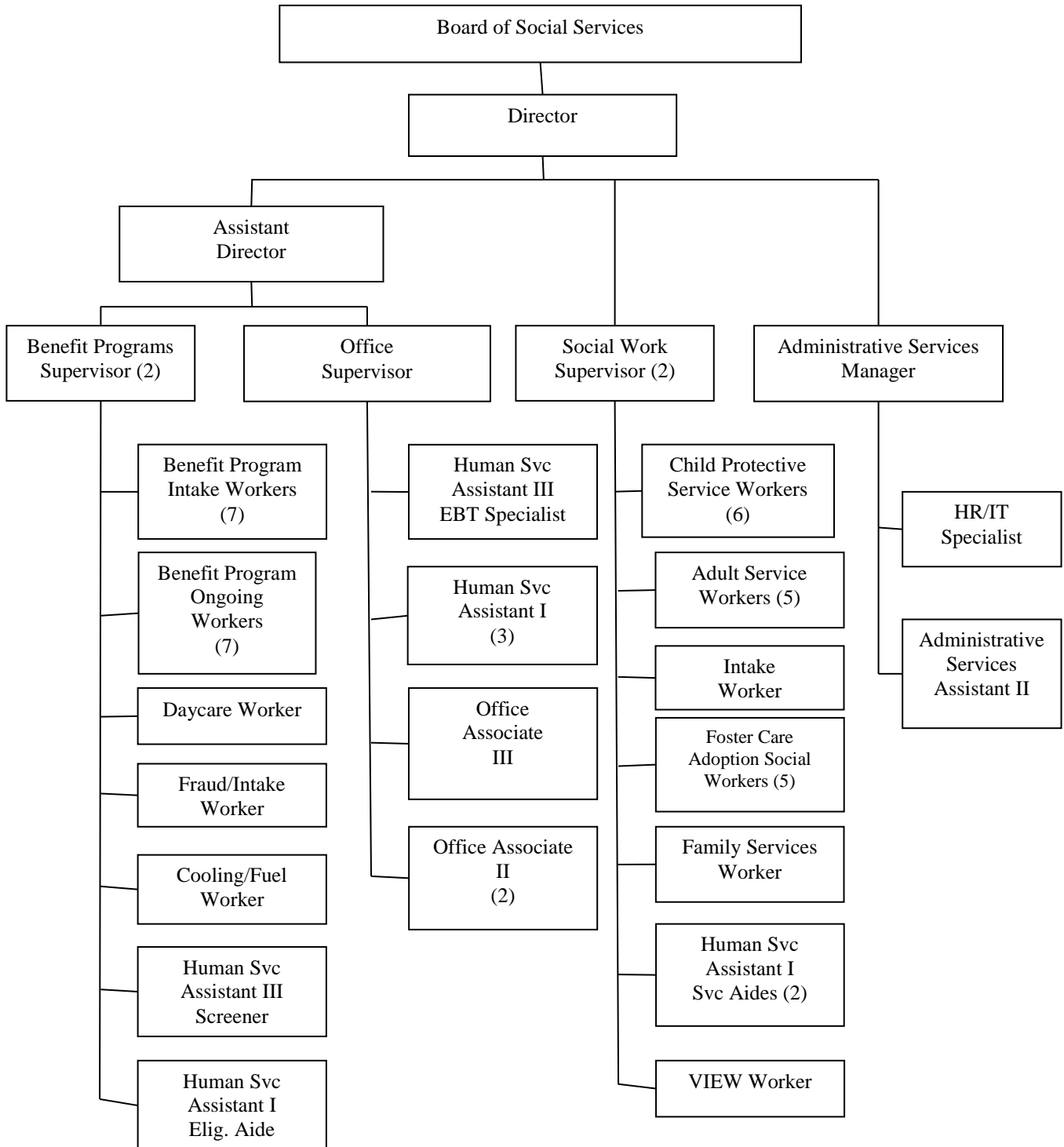
## GOALS:

- 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 real estate tax relief for disabled veterans that qualify by state legislative definitions.

## BUDGET SUMMARY:

	FY 2013 Actual	FY 2014 Approved Budget	FY 2014 Estimated Budget	FY 2015 Adopted Budget	Increase/Decrease FY 2014 App. To FY 2015	
					Amount	%
<b>Costs:</b>						
Personnel	0	0	0	0	0	0.00%
Operating	496,782	480,000	480,656	520,000	40,000	8.33%
Capital/Leases	0	0	0	0	0	0.00%
<b>TOTAL</b>	496,782	480,000	480,656	520,000	40,000	8.33%
<b>Revenue:</b>						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	496,782	480,000	480,656	520,000	40,000	8.33%
<b>TOTAL</b>	496,782	480,000	480,656	520,000	40,000	8.33%
 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:

- Continue to work with management, staff, and the Board in different work groups to address the activities that were identified in the development of the Strategic Plan.
- Continue with reorganization of the Eligibility Unit using a new model that will allow for a more streamlined approach to keeping up with current caseloads.
- Continue with training efforts for eligibility staff on new State system – software and policy – that was implemented on 10/01/2013 in conjunction with the new Affordable Care Act.
- Continue working on goal of increased staff communication including quarterly newsletter and regular staff meetings.
- Continue to work with the community to develop a drug exposed infant work group.

## DEPARTMENTAL ACCOMPLISHMENTS:

- An Annual Report was developed and published and was shared with many members of the community outlining services and benefits provided to our community in the last fiscal year.
- Completed the implementation of the Video Visitation Program in the Northwestern Regional Adult Detention Center.
- Purchased, implemented, and trained staff on the new VoIP phone system.
- The agency developed a Strategic Plan to be actively worked over the next two years.

## BUDGET SUMMARY:

	FY 2013 Actual	FY 2014 Approved Budget	FY 2014 Estimated Budget	FY 2015 Adopted Budget	Increase/Decrease FY 2014 App. To FY 2015	
					Amount	%
Costs:						
Personnel	3,337,506	3,602,492	3,278,120	<b>3,636,561</b>	34,069	0.95%
Operating	313,492	285,403	284,377	<b>300,900</b>	15,497	5.43%
Capital/Leases	267,101	325,000	377,616	<b>311,000</b>	-14,000	-4.31%
<b>TOTAL</b>	<b>3,918,099</b>	<b>4,212,895</b>	<b>3,940,113</b>	<b>4,248,461</b>	<b>35,566</b>	<b>0.84%</b>
Revenue:						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	1,976,499	2,065,917	2,042,093	<b>2,106,847</b>	40,930	1.98%
Local	1,935,096	2,146,978	1,898,020	<b>2,141,614</b>	-5,364	-0.25%
<b>TOTAL</b>	<b>3,911,595</b>	<b>4,212,895</b>	<b>3,940,113</b>	<b>4,248,461</b>	<b>35,566</b>	<b>0.84%</b>
Full-time Positions	57	57	58	<b>58</b>	1	1.75%

# 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 (BP) will continue to increase the number of completed investigations for fraud and/or overpayments.
- The BP Unit will achieve 97% or above error free and timely processing for all cases.
- Employment Services will be provided to clients by offering various training opportunities.
- To continue to work towards meeting state mandated compliance requirements including data entry, file management, payment process, and safe measure outcomes.
- To improve service delivery to children and families by utilizing written measurable goals.
- The Child Protective Services Unit will maintain compliance with family assessments and investigations closure as well as priority response times and ensure staff obtains 24 hours of continuing education related to child welfare.
- Successfully transition FAMIS cases from the Central Processing Unit to the local agency.

## DEPARTMENTAL ACCOMPLISHMENTS:

- During the first 8 months of calendar year 2013, BP unit administered benefits programs which provided \$9,281,923 in SNAP and TANF programs to eligible Frederick County residents.
- During the first eight months of calendar year 2013, the Fraud program collected \$15,462 and set up 19 claims to begin collection proceedings.
- The VIEW program (job readiness) met the State goal of 50% or higher of participants working in the month of September and has been improving the numbers each month. An average of over 100 families continue to be served by the daycare program. The benefits programs unit continues to maintain 97% or above in error free timely processing for all SNAP and review cases.
- During FY 2013, the APS unit conducted approximately 275 adult protective services investigations and carried an average of 72 APS on-going cases and CPS unit conducted approximately 515 family assessments or investigations.
- The Family Engagement unit continues to be an active partner and participant in the court's best practices and systems of care work group.

## BUDGET SUMMARY:

	FY 2013 Actual	FY 2014 Approved Budget	FY 2014 Estimated Budget	FY 2015 Adopted Budget	Increase/Decrease FY 2014 App. To FY 2015	
					Amount	%
<b>Costs:</b>						
Personnel	0	0	0	0	0	0.00%
Operating	1,451,372	1,561,085	1,479,675	1,463,085	-98,000	-6.28%
Capital/Leases	0	0	0	0	0	0.00%
<b>TOTAL</b>	<b>1,451,372</b>	<b>1,561,085</b>	<b>1,479,675</b>	<b>1,463,085</b>	<b>-98,000</b>	<b>-6.28%</b>
<b>Revenue:</b>						
Fees	0	0	0	0	0	0.00%
State/Federal	1,425,769	1,415,955	1,380,382	1,313,095	-102,860	-7.26%
Local	196,415	145,130	99,293	149,990	4,860	3.35%
<b>TOTAL</b>	<b>1,622,184</b>	<b>1,561,085</b>	<b>1,479,675</b>	<b>1,463,085</b>	<b>-98,000</b>	<b>-6.28%</b>
Full-time Positions	0	0	0	0	0	0.00%

# Community College



Lord Fairfax Community College  
Middletown, Virginia  
Founded 1970

# COMMUNITY COLLEGE

6401

## DESCRIPTION:

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

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

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

## GOALS:

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

## BUDGET SUMMARY:

	FY 2013 Actual	FY 2014 Approved Budget	FY 2014 Estimated Budget	FY 2015 Adopted Budget	Increase/Decrease FY 2014 App. To FY 2015	
					Amount	%
<b>Costs:</b>						
Personnel	0	0	0	0	0	0.00%
Operating	56,493	56,493	56,493	56,000	-493	-0.87%
Capital/Leases	0	0	0	0	0	0.00%
<b>TOTAL</b>	<b>56,493</b>	<b>56,493</b>	<b>56,493</b>	<b>56,000</b>	<b>-493</b>	<b>-0.87%</b>
<b>Revenue:</b>						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	56,493	56,493	56,493	56,000	-493	-0.87%
<b>TOTAL</b>	<b>56,493</b>	<b>56,493</b>	<b>56,493</b>	<b>56,000</b>	<b>-493</b>	<b>-0.87%</b>
 Full-time Positions	 0	 0	 0	 0	 0	 0.00%

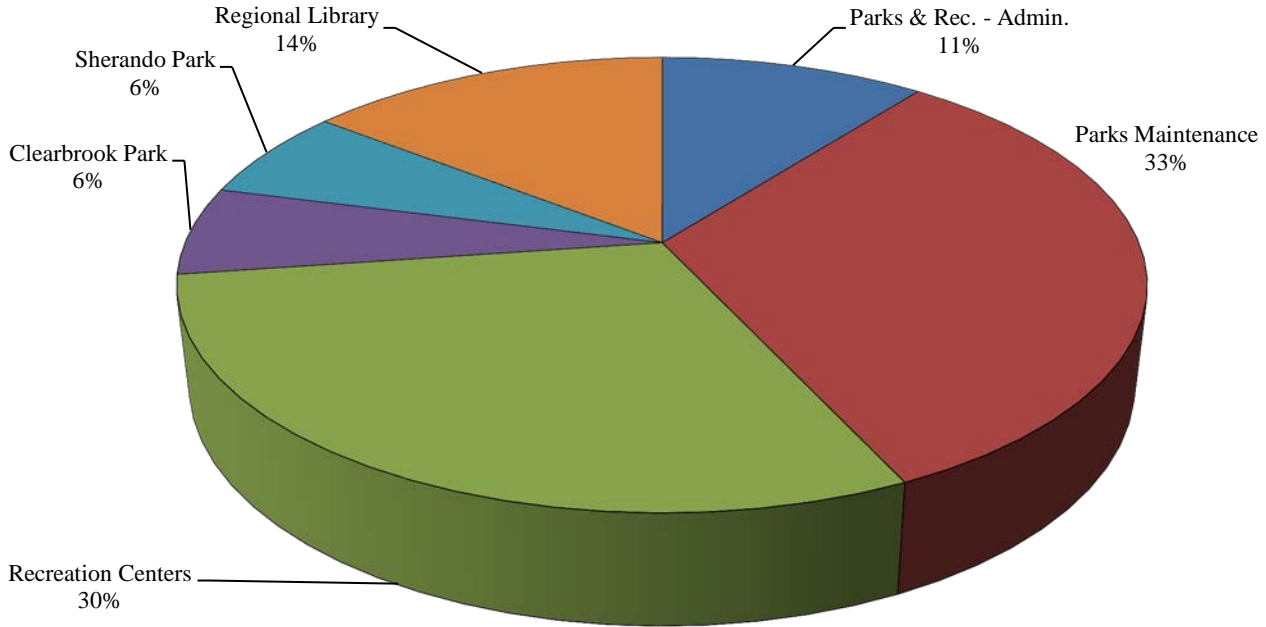
# **Parks, Recreation & Cultural**



Clearbrook Park  
Clearbrook, Virginia

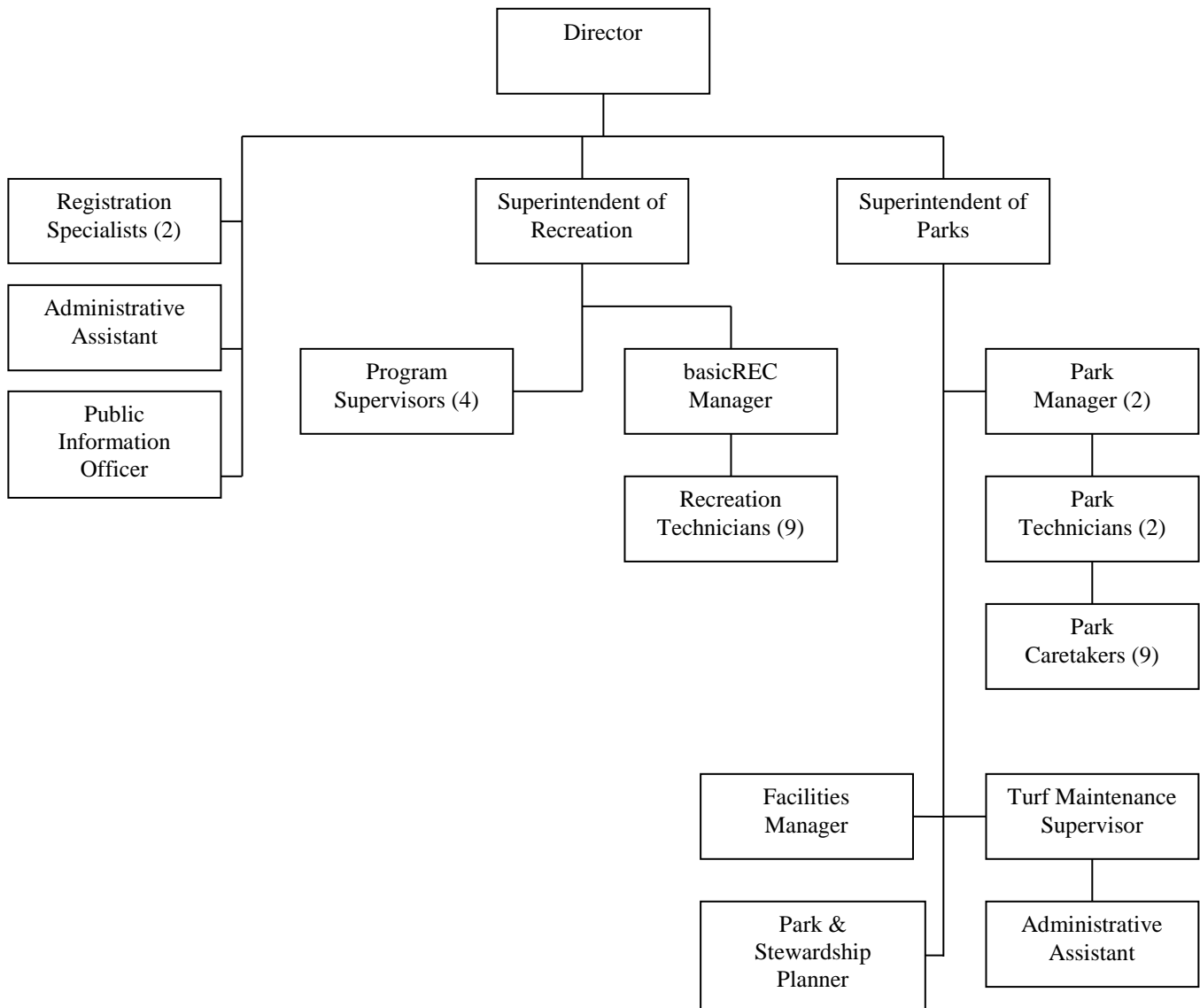
## Parks, Recreation & Cultural

	2013 Actual	2014 Budget	2015 Adopted Budget	Increase (Decrease) FY 2014 to FY 2015	
				Amount	%
Parks & Rec. – Admin.	\$481,122	\$490,560	<b>\$582,853</b>	\$92,293	18.81%
Parks Maintenance	1,486,414	1,572,879	<b>1,798,301</b>	225,422	14.33%
Recreation Centers	1,385,908	1,580,714	<b>1,643,041</b>	62,327	3.94%
Clearbrook Park	390,367	328,891	<b>346,984</b>	18,093	5.50%
Sherando Park	303,305	333,045	<b>359,534</b>	26,489	7.95%
Regional Library	841,356	801,356	<b>800,000</b>	-1,356	-0.17%
<b>PARKS, RECREATION &amp; CULTURAL</b>	<b>\$4,888,472</b>	<b>\$5,107,445</b>	<b>\$5,530,713</b>	<b>\$423,268</b>	<b>8.29%</b>





# Parks and Recreation



# PARKS AND RECREATION - ADMINISTRATION

7101

## DESCRIPTION:

The Administrative Division's portion of the operating budget accounts for the administration, registration, public information, and all functions which are not specifically covered by the Parks or Recreation Division budgets.

## GOALS:

- Begin implementation of the adopted Strategic Plan.

## PERFORMANCE INDICATORS:

	FY 2013 Actual	FY 2014 Budget	FY 2015 Budget
# of Calendar of Events Issues per mailing	4,500	4,500	4,500
Calendar of Events printing costs	\$14,683	\$13,890	\$15,000
Donations received in \$	\$18,650	\$47,365	\$46,606

## BUDGET SUMMARY:

	FY 2013 Actual	FY 2014 Approved Budget	FY 2014 Estimated Budget	FY 2015 Adopted Budget	Increase/Decrease FY 2014 App. To FY 2015	
					Amount	%
<b>Costs:</b>						
Personnel	361,682	362,870	375,036	<b>383,110</b>	20,240	5.58%
Operating	114,256	123,057	145,325	<b>195,110</b>	72,053	58.55%
Capital/Leases	5,184	4,633	5,400	<b>4,633</b>	0	0.00%
<b>TOTAL</b>	<b>481,122</b>	<b>490,560</b>	<b>525,761</b>	<b>582,853</b>	92,293	18.81%
<b>Revenue:</b>						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	481,122	490,560	525,761	<b>582,853</b>	92,293	18.81%
<b>TOTAL</b>	<b>481,122</b>	<b>490,560</b>	<b>525,761</b>	<b>582,853</b>	92,293	18.81%
Full-time Positions	5	5	5	<b>5</b>	0	0.00%

# PARKS MAINTENANCE

7103

## DESCRIPTION:

The proposed budget reflects the full-time personnel and resources needed to maintain Clearbrook and Sherando Parks. This budget also contains the needed resources to operate five community centers, two outdoor swimming pools, paddleboats, and provide four special events held in the parks.. The Parks Maintenance budget also reflects funds needed to maintain the grounds and athletic fields at all Frederick County Public School sites, the Old Frederick County Courthouse, Public Safety Building and the VDOT Right-Of-Way along Warrior Drive adjacent to Sherando Park.

## GOALS:

- Begin implementation of the adopted Strategic Plan.

## PERFORMANCE INDICATORS:

	FY 2013 Actual	FY 2014 Budget	FY 2015 Budget
# of hours spent on mowing operations	9,062	6,304	9,752
# of anticipated acres maintained	677	677	677
# of locations maintained	29	33	29

## BUDGET SUMMARY:

	FY 2013 Actual	FY 2014 Approved Budget	FY 2014 Estimated Budget	<b>FY 2015 Adopted Budget</b>	Increase/Decrease FY 2014 App. To FY 2015	
					Amount	%
<b>Costs:</b>						
Personnel	1,259,739	1,364,647	1,327,224	<b>1,391,137</b>	26,490	1.94%
Operating	178,976	208,232	146,203	<b>227,164</b>	18,932	9.09%
Capital/Leases	47,699	0	10,000	<b>180,000</b>	180,000	100.00%
<b>TOTAL</b>	<b>1,486,414</b>	<b>1,572,879</b>	<b>1,483,427</b>	<b>1,798,301</b>	225,422	14.33%
<b>Revenue:</b>						
Fees	387,168	385,810	390,952	<b>363,700</b>	-22,110	-5.73%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	1,099,246	1,187,069	1,092,475	<b>1,434,601</b>	247,532	20.85%
<b>TOTAL</b>	<b>1,486,414</b>	<b>1,572,879</b>	<b>1,483,427</b>	<b>1,798,301</b>	225,422	14.33%
Full-time Positions	18	18	18	<b>18</b>	0	0.00%

# RECREATION CENTERS

7104

**DESCRIPTION:**

The Recreation Division budget accounts for the operation of the Recreation Division including basicREC, Camp basicREC, Sports and Athletics, Lifetime Leisure, Trips, and Senior Programs.

**GOALS:**

- Begin implementation of the adopted Strategic Plan.

**PERFORMANCE INDICATORS:**

	FY 2013 Actual	FY 2014 Budget	FY 2015 Budget
# of participant hours – all programs	1,253,108	1,263,723	1,254,401
BASIC/Kinder BASIC program participant hours	267,670	257,200	267,200
# of activities planned	201	203	199

**BUDGET SUMMARY:**

	FY 2013 Actual	FY 2014 Approved Budget	FY 2014 Estimated Budget	FY 2015 Adopted Budget	Increase/Decrease FY 2014 App. To FY 2015	
					Amount	%
Costs:						
Personnel	1,139,617	1,269,866	1,178,340	1,305,909	36,043	2.84%
Operating	246,291	310,848	271,292	337,132	26,284	8.46%
Capital/Leases	0	0	0	0	0	0.00%
<b>TOTAL</b>	1,385,908	1,580,714	1,449,632	1,643,041	62,327	3.94%
Revenue:						
Fees	1,349,302	1,557,797	1,212,329	1,613,033	55,236	3.55%
State/Federal	0	0	0	0	0	0.00%
Local	36,606	22,917	237,303	30,008	7,091	30.94%
<b>TOTAL</b>	1,385,908	1,580,714	1,449,632	1,643,041	62,327	3.94%
 Full-time Positions	 15	 15	 15	 15	 0	 0.00%

# CLEARBROOK PARK

7109

## DESCRIPTION:

The Clearbrook Park budget contains all the necessary funds to maintain the 55 acre Clearbrook Park, three Neighborhood parks, two Frederick County Public Schools (FCPS) high schools, two FCPS middle schools, seven FCPS elementary schools, two 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 2013 Actual	FY 2014 Approved Budget	FY 2014 Estimated Budget	<b>FY 2015 Adopted Budget</b>	Increase/Decrease FY 2014 App. To FY 2015	
					Amount	%
Costs:						
Personnel	128,536	144,956	129,900	<b>133,961</b>	-10,995	-7.59%
Operating	183,770	183,935	127,146	<b>213,023</b>	29,088	15.81%
Capital/Leases	78,061	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>390,367</b>	<b>328,891</b>	<b>257,046</b>	<b>346,984</b>	18,093	5.50%
Revenue:						
Fees	135,705	208,000	146,995	<b>201,500</b>	-6,500	-3.13%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	254,662	120,891	110,051	<b>145,484</b>	24,593	20.34%
<b>TOTAL</b>	<b>390,367</b>	<b>328,891</b>	<b>257,046</b>	<b>346,984</b>	18,093	5.50%
Full-time Positions	0	0	0	<b>0</b>	0	0.00%

# SHERANDO PARK

7110

## DESCRIPTION:

The Sherando Park budget contains all the necessary funds to maintain the 334 acre Sherando Park and the grounds at one Frederick County Public Schools (FCPS) high school, two FCPS middle schools, five FCPS elementary schools, Frederick County Public Safety Building, and Warrior Drive Right-Of-Way.

## GOALS:

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

## BUDGET SUMMARY:

	FY 2013 Actual	FY 2014 Approved Budget	FY 2014 Estimated Budget	<b>FY 2015 Adopted Budget</b>	Increase/Decrease FY 2014 App. To FY 2015	
					Amount	%
Costs:						
Personnel	133,419	146,660	122,040	<b>155,490</b>	8,830	6.02%
Operating	169,886	186,385	152,979	<b>204,044</b>	17,659	9.47%
Capital/Leases	0	0	8,438	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>303,305</b>	<b>333,045</b>	<b>283,457</b>	<b>359,534</b>	26,489	7.95%
Revenue:						
Fees	109,357	141,300	122,948	<b>124,600</b>	-16,700	-11.82%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	193,948	191,745	160,509	<b>234,934</b>	43,189	22.52%
<b>TOTAL</b>	<b>303,305</b>	<b>333,045</b>	<b>283,457</b>	<b>359,534</b>	26,489	7.95%
Full-time Positions	0	0	0	<b>0</b>	0	0.00%

# REGIONAL LIBRARY

7302

**DESCRIPTION:**

This budget contains the contribution to the regional library facility (Handley Library) located in downtown Winchester and the Bowman Library located in Frederick County. 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 2013 Actual	FY 2014 Approved Budget	FY 2014 Estimated Budget	<b>FY 2015 Adopted Budget</b>	Increase/Decrease FY 2014 App. To FY 2015	
					Amount	%
<b>Costs:</b>						
Personnel	0	0	0	<b>0</b>	0	0.00%
Operating	841,356	801,356	826,050	<b>800,000</b>	-1,356	-0.17%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>841,356</b>	<b>801,356</b>	<b>826,050</b>	<b>800,000</b>	-1,356	-0.17%
<b>Revenue:</b>						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	841,356	801,356	826,050	<b>800,000</b>	-1,356	-0.17%
<b>TOTAL</b>	<b>841,356</b>	<b>801,356</b>	<b>826,050</b>	<b>800,000</b>	-1,356	-0.17%
 Full-time Positions	 0	 0	 0	 <b>0</b>	 0	 0.00%

# Community Development

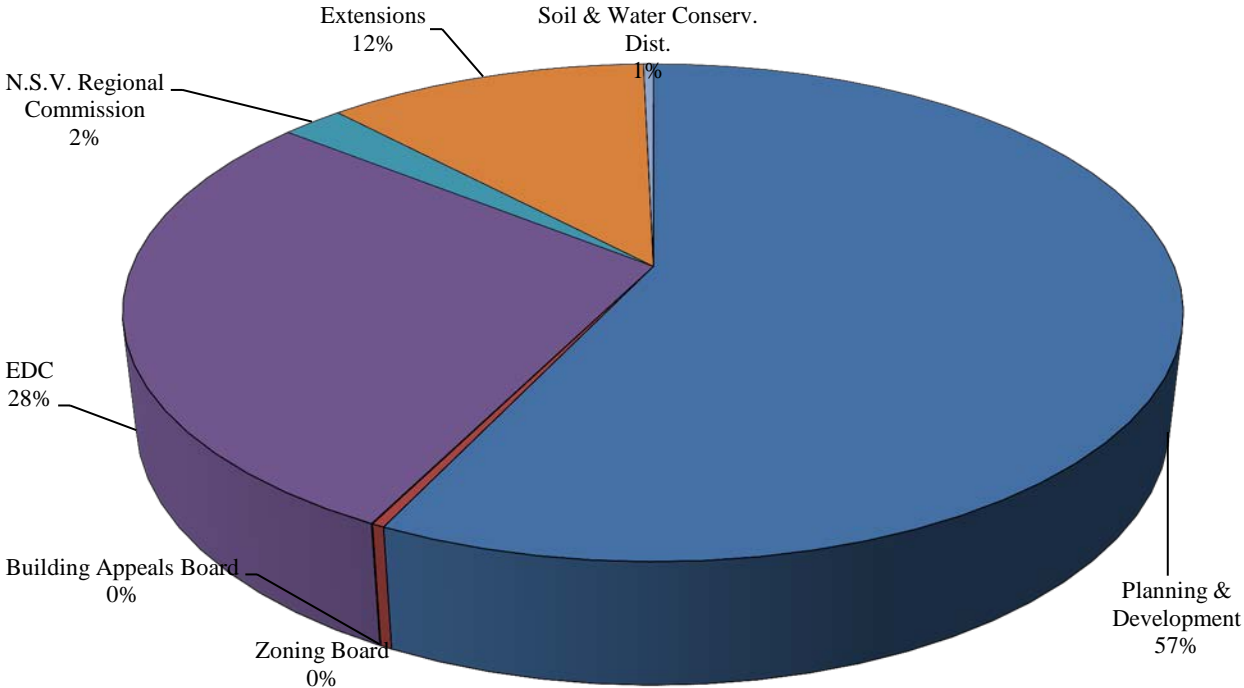


Mary Jane and James L. Bowman Library  
Stephens City, Virginia  
Opened July 2001

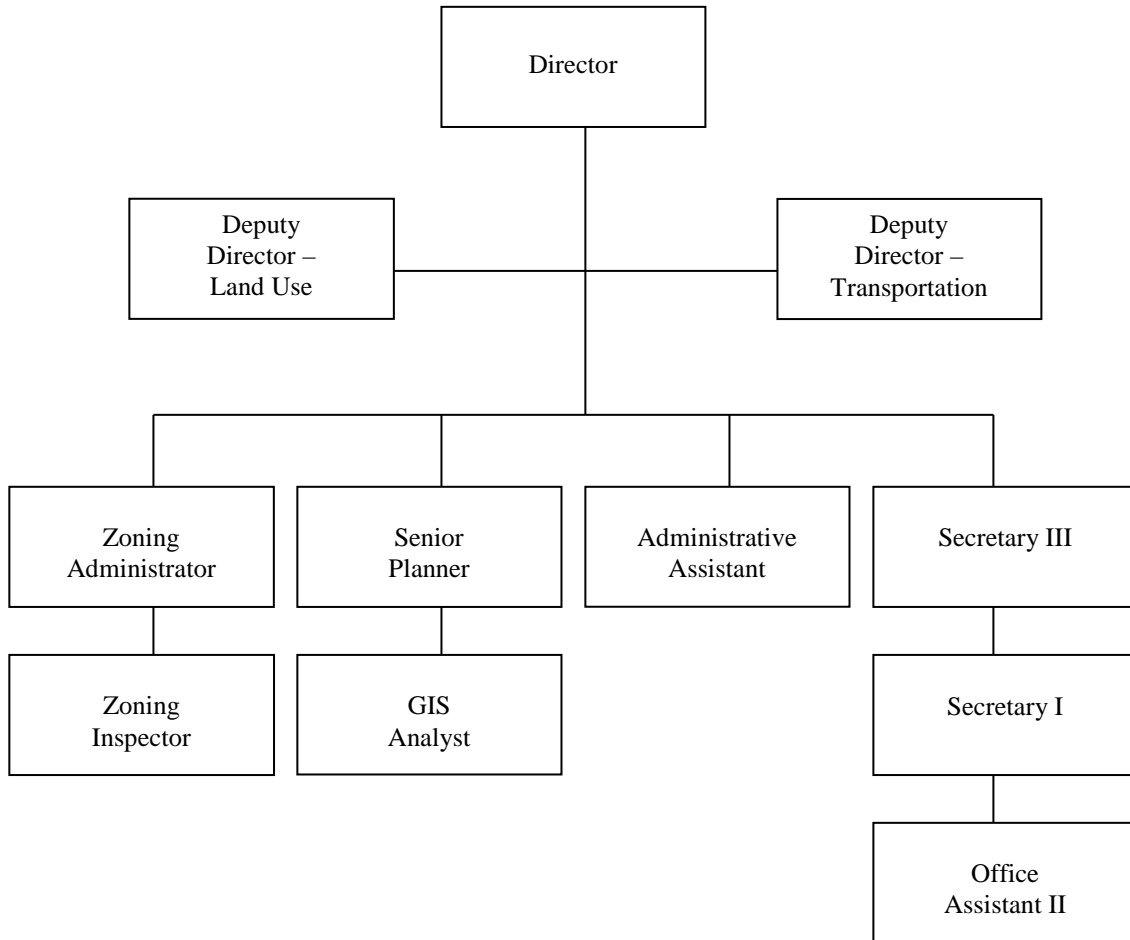


### Community Development

	2013 Actual	2014 Budget	2015 Adopted Budget	Increase (Decrease) FY 2014 to FY 2015	
				Amount	%
Planning & Development	\$983,164	\$1,056,711	<b>\$1,098,754</b>	\$42,043	3.98%
EDC	478,723	491,648	<b>544,223</b>	52,575	10.69%
Zoning Board	1,961	6,175	<b>6,368</b>	193	3.13%
Building Appeals Board	0	550	<b>550</b>	0	0.00%
N.S.V. Regional Commission	43,622	43,622	<b>43,000</b>	- 622	-1.43%
Soil & Water Conservation	7,650	7,650	<b>7,000</b>	- 650	-8.50%
Extension	192,174	211,990	<b>225,007</b>	13,017	6.14%
<b>COMMUNITY DEVELOPMENT</b>	<b>\$1,707,294</b>	<b>\$1,818,346</b>	<b>\$1,924,902</b>	<b>\$106,556</b>	<b>5.86%</b>



# Planning and Development



# PLANNING AND DEVELOPMENT

8101

## DESCRIPTION:

The Department of Planning and Development develops an annual work program which includes long-range planning projects, current planning projects and daily administrative activities. The work program is developed by the Director and is approved by the Board of Supervisors following review by the County Administrator. Long-range planning projects consist of comprehensive policy planning, transportation planning, historic preservation, 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.

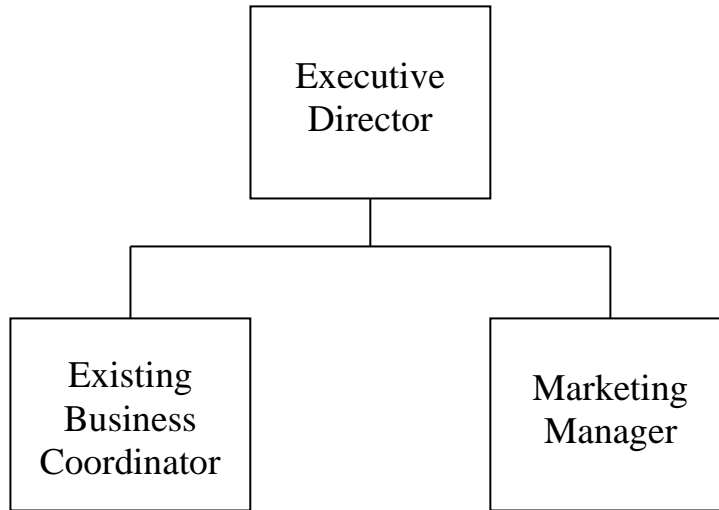
## PERFORMANCE INDICATORS:

	FY 2013 Actual	FY 2014 Budget	FY 2015 Budget
# of Planning Commission meetings held and supported	13	24	24
% of application reviews completed within 15-20 working days	100%	100%	100%

## BUDGET SUMMARY:

	FY 2013 Actual	FY 2014 Approved Budget	FY 2014 Estimated Budget	FY 2015 Adopted Budget	Increase/Decrease FY 2014 App. To FY 2015	
					Amount	%
Costs:						
Personnel	930,321	946,482	939,756	<b>975,670</b>	29,188	3.08%
Operating	52,843	106,629	58,834	<b>123,084</b>	16,455	15.43%
Capital/Leases	0	3,600	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>983,164</b>	<b>1,056,711</b>	<b>998,590</b>	<b>1,098,754</b>	<b>42,043</b>	<b>3.98%</b>
Revenue:						
Fees	405,281	236,360	333,188	<b>409,908</b>	173,548	73.43%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	577,883	820,351	665,402	<b>688,846</b>	-131,505	-16.03%
<b>TOTAL</b>	<b>983,164</b>	<b>1,056,711</b>	<b>998,590</b>	<b>1,098,754</b>	<b>42,043</b>	<b>3.98%</b>
Full-time Positions	11	11	11	<b>11</b>	0	0.00%

# Economic Development Authority



# ECONOMIC DEVELOPMENT AUTHORITY

8102

## DESCRIPTION:

The Economic Development Authority is tasked with facilitating Frederick County'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 EDA works as a catalyst to enhance the economy of Frederick County by promoting quality balanced business development. The EDA provides a wide array of information and free services designed to help businesses expand or locate operations in Frederick County, VA. 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 the greater Frederick County region, the Commonwealth of Virginia and regional market; assisting with efforts to open or expand operations by providing information about Frederick County's zoning, taxes and other government processes; establishing contact with 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:

- To create an effective business environment which fosters the growth and prosperity of existing business and industry and to communicate availability of supporting resources.
- To conduct a coordinated program to target and attract new business and industry, especially those companies which bolster our existing manufacturing/technology clusters; work toward the creation of new business; assist in the development of required infrastructure required for business growth.
- Foster and assist in the maintenance of a fully trained competent workforce.

## DEPARTMENTAL ACCOMPLISHMENTS:

- Provided support to over \$394 million in EDA supported capital investment and over 1,400 new jobs, new businesses, and expanding businesses within Frederick County in the last three fiscal years.
- Proactively maintained to over 800 contacts aware of Frederick County as a premier, consistent business location (site selectors, corporate real estate contacts, and strategically targeted new businesses).
- Identified and helped secure funding and programs through the State to help over 30 industries with local expansions over the past three years.
- Conducted the annual Career Awareness Campaign with the participation from nearly 500 students, teachers, and counselors and 19 businesses.
- Responded to nearly 50 reactive new business client inquiries.
- Generated a positive net return to local funding jurisdictions.

## BUDGET SUMMARY:

	FY 2013 Actual	FY 2014 Approved Budget	FY 2014 Estimated Budget	FY 2015 Adopted Budget	Increase/Decrease FY 2014 App. To FY 2015	
					Amount	%
<b>Costs:</b>						
Personnel	317,067	302,838	312,108	<b>331,348</b>	28,510	9.41%
Operating	132,622	157,539	1,761,936	<b>181,604</b>	24,065	15.28%
Capital/Leases	29,034	31,271	29,034	<b>31,271</b>	0	0.00%
<b>TOTAL</b>	<b>478,723</b>	<b>491,648</b>	<b>2,103,078</b>	<b>544,223</b>	<b>52,575</b>	<b>10.69%</b>
<b>Revenue:</b>						
Fees	72,880	72,250	73,900	<b>250</b>	-72,000	-99.65%
State/Federal	0	0	900,000	<b>0</b>	0	0.00%
Local	405,843	419,398	1,129,178	<b>543,973</b>	124,575	29.70%
<b>TOTAL</b>	<b>478,723</b>	<b>491,648</b>	<b>2,103,078</b>	<b>544,223</b>	<b>52,575</b>	<b>10.69%</b>
Full-time Positions	3	3	3	<b>3</b>	0	0.00%

# ZONING BOARD

8104

---

## DESCRIPTION:

The Board of Zoning Appeals is composed of five voting citizen members. The Board is controlled by specific provisions set forth in the Code of Virginia Title 15.2 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 2013 Actual	FY 2014 Approved Budget	FY 2014 Estimated Budget	<b>FY 2015 Adopted Budget</b>	Increase/Decrease FY 2014 App. To FY 2015	
					Amount	%
Costs:						
Personnel	595	2,520	1,372	<b>2,713</b>	193	7.66%
Operating	1,366	3,655	1,441	<b>3,655</b>	0	0.00%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>1,961</b>	<b>6,175</b>	<b>2,813</b>	<b>6,368</b>	193	3.13%
Revenue:						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	1,961	6,175	2,813	<b>6,368</b>	193	3.13%
<b>TOTAL</b>	<b>1,961</b>	<b>6,175</b>	<b>2,813</b>	<b>6,368</b>	193	3.13%
Full-time Positions	0	0	0	<b>0</b>	0	0.00%

# BUILDING APPEALS BOARD

8106

**DESCRIPTION:**

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

**GOALS:**

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

**BUDGET SUMMARY:**

	FY 2013 Actual	FY 2014 Approved Budget	FY 2014 Estimated Budget	<b>FY 2015 Adopted Budget</b>	Increase/Decrease FY 2014 App. To FY 2015	
					Amount	%
Costs:						
Personnel	0	150	0	<b>150</b>	0	0.00%
Operating	0	400	0	<b>400</b>	0	0.00%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>0</b>	<b>550</b>	<b>0</b>	<b>550</b>	<b>0</b>	<b>0.00%</b>
Revenue:						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	0	550	0	<b>550</b>	0	0.00%
<b>TOTAL</b>	<b>0</b>	<b>550</b>	<b>0</b>	<b>550</b>	<b>0</b>	<b>0.00%</b>
Full-time Positions	0	0	0	<b>0</b>	0	0.00%

# NORTHERN SHENANDOAH VALLEY REGIONAL COMMISSION

8107

## DESCRIPTION:

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

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

## GOALS:

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

## BUDGET SUMMARY:

	FY 2013 Actual	FY 2014 Approved Budget	FY 2014 Estimated Budget	FY 2015 Adopted Budget	Increase/Decrease FY 2014 App. To FY 2015	
					Amount	%
<b>Costs:</b>						
Personnel	0	0	0	0	0	0.00%
Operating	43,622	43,622	43,622	43,000	-622	-1.43%
Capital/Leases	0	0	0	0	0	0.00%
<b>TOTAL</b>	<b>43,622</b>	<b>43,622</b>	<b>43,622</b>	<b>43,000</b>	<b>-622</b>	<b>-1.43%</b>
<b>Revenue:</b>						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	43,622	43,622	43,622	43,000	-622	-1.43%
<b>TOTAL</b>	<b>43,622</b>	<b>43,622</b>	<b>43,622</b>	<b>43,000</b>	<b>-622</b>	<b>-1.43%</b>
 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.

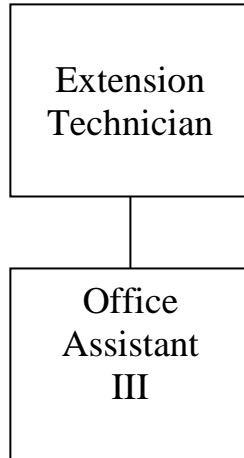
## GOALS:

- 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 2013 Actual	FY 2014 Approved Budget	FY 2014 Estimated Budget	<b>FY 2015 Adopted Budget</b>	Increase/Decrease FY 2014 App. To FY 2015	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	7,650	7,650	7,650	7,000	-650	-8.50%
Capital/Leases	0	0	0	0	0	0.00%
<b>TOTAL</b>	<b>7,650</b>	<b>7,650</b>	<b>7,650</b>	<b>7,000</b>	<b>-650</b>	<b>-8.50%</b>
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	7,000	-650	-8.50%
<b>TOTAL</b>	<b>7,650</b>	<b>7,650</b>	<b>7,650</b>	<b>7,000</b>	<b>-650</b>	<b>-8.50%</b>
Full-time Positions	0	0	0	0	0	0.00%

# Extension



# EXTENSION

8301

**DESCRIPTION:**

Virginia Cooperative Extension (VCE) is the educational outreach arm of Virginia’s land-grant universities: Virginia Tech and Virginia State University, and a part of the National Institute for Food and Agriculture, an agency of the USDA. Extension programs in Virginia are delivered through a network of faculty at two universities, 107 county and city offices, 11 agricultural research and Extension centers, and six 4-H educational centers. Agents and specialists form a network of educators who bring research-based solutions to the problems facing Virginians and Frederick County residents today. Educational programs are provided in the areas of Agriculture, Family and Consumer Sciences, 4-H Youth Development and Community Viability which are funded by local, state, and federal funds. A staff of six 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 financial management. Frederick County residents contact the office routinely for information about plant insects and diseases, food preparation, youth programs, and other topics related to healthy homes. Extension is a dynamic organization that stimulates positive personal and societal change leading to more productive lives, families, farms, and forests as well as a better environment.

**GOALS:**

- Provide producers with research based information from the Universities that help support and encourage economic growth and viability in agriculture and forestry industries.
- Assist producers with monitoring and complying with regulations of VDACS, EPA, FDA, OSHA and other regulatory agencies including education for certifications when required.
- Provide educational opportunities on the impact of human activities and other environmental issues on drinking water which results in sound agricultural and environmental practices.
- Provide more than 400 youth with educational and leadership opportunities through the volunteer-led clubs and camps.
- Provide school enrichment programs for youth in FCPS through 4-H and other recognized youth development curricula.
- Develop & deliver nutrition, health, food safety, parenting, financial educational programs to schools, community members, public service agencies and community businesses.

**DEPARTMENTAL ACCOMPLISHMENTS:**

- Conducted eight commercial tree fruit growers programming events that promoted integrated pest management.
- Provided pesticide recertification classes for over 125 private pesticide applicators and 230 commercial pesticide applicators.
- Offered “Managing Your Money” series to strengthen the financial stability of families.
- Conducted Virginia Household Water Quality Clinics to help 81 households assess the water quality of their wells.
- Conducted food safety and preservation classes to reduce incidence of food borne illnesses in our local food service industry.
- Recruited, cultivated, and trained 111 community volunteers through the VCE Master Gardner’s program that serves Frederick Count homeowners and the general public by providing education on sound horticulture practices.
- Conducted four conservation field day programs that provided agricultural and environmental education to 824 sixth graders.
- Provided support to 17 Frederick County 4-H clubs, summer 4-H camp, and three junior master gardner programs.

**BUDGET SUMMARY:**

	FY 2013 Actual	FY 2014 Approved Budget	FY 2014 Estimated Budget	<b>FY 2015 Adopted Budget</b>	Increase/Decrease FY 2014 App. To FY 2015 Amount	%
Costs:						
Personnel	119,911	122,905	124,716	<b>130,813</b>	7,908	6.43%
Operating	70,632	86,943	44,959	<b>92,609</b>	5,666	6.52%
Capital/Leases	1,631	2,142	1,512	<b>1,585</b>	-557	-26.00%
<b>TOTAL</b>	<b>192,174</b>	<b>211,990</b>	<b>171,187</b>	<b>225,007</b>	13,017	6.14%
Revenue:						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	192,174	211,990	171,187	<b>225,007</b>	13,017	6.14%
<b>TOTAL</b>	<b>192,174</b>	<b>211,990</b>	<b>171,187</b>	<b>225,007</b>	13,017	6.14%
Full-time Positions	2	2	2	<b>2</b>	0	0.00%

# Miscellaneous



Millwood Station  
Frederick County Fire and Rescue  
Winchester, Virginia

# TRANSFERS

9301

**DESCRIPTION:**

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

**GOALS:**

- To transfer the correct amounts to the appropriate funds.

**BUDGET SUMMARY:**

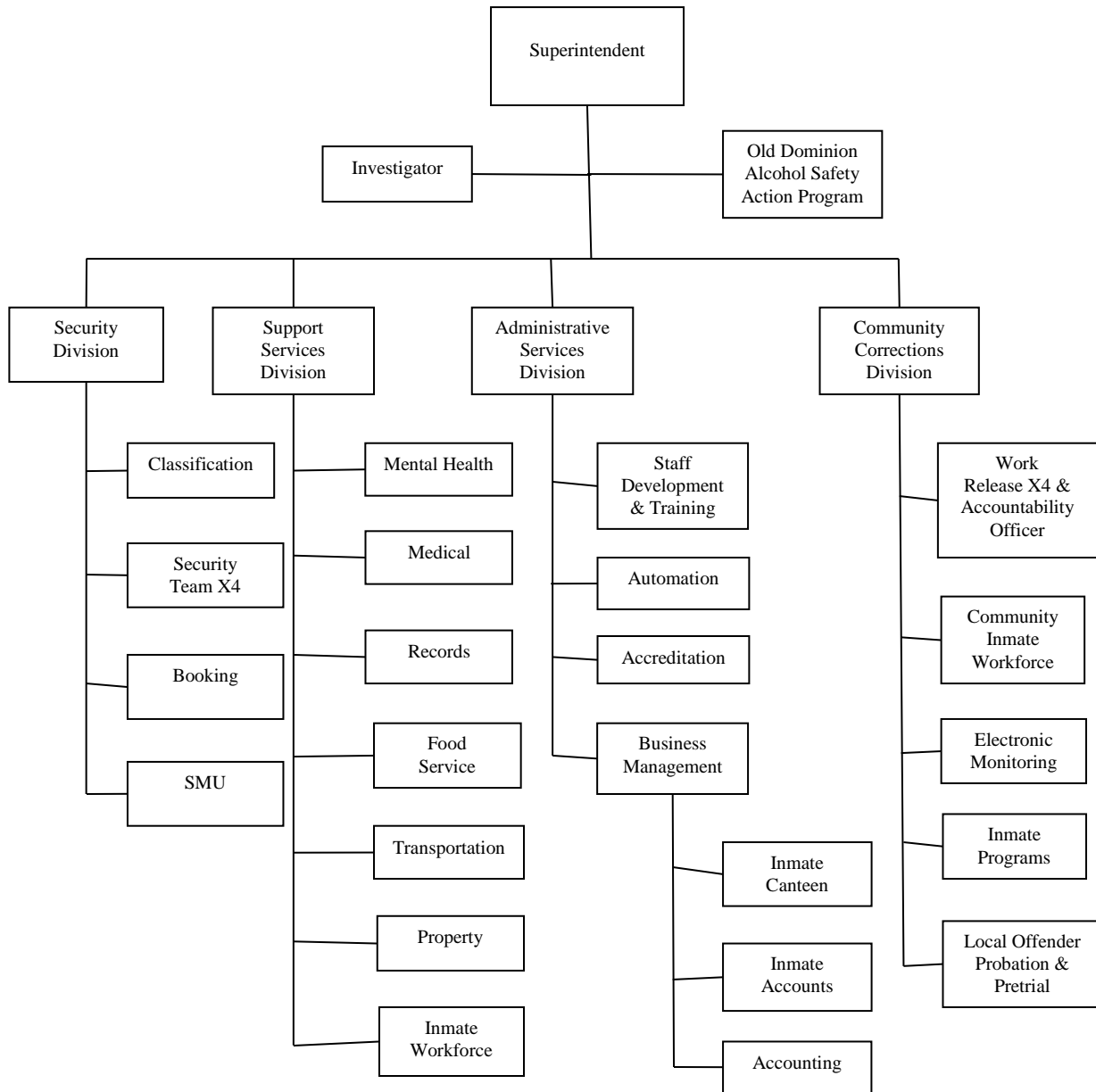
	FY 2013 Actual	FY 2014 Approved Budget	FY 2014 Estimated Budget	<b>FY 2015 Adopted Budget</b>	Increase/Decrease FY 2014 App. To FY 2015	
					Amount	%
<b>Costs:</b>						
Personnel	0	0	0	<b>0</b>	0	0.00%
Operating		79,177,966	79,177,966	<b>84,274,672</b>	5,096,706	6.44%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>73,871,654</b>	<b>79,177,966</b>	<b>79,177,966</b>	<b>84,274,672</b>	5,096,706	6.44%
<b>Revenue:</b>						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local		79,177,966	79,177,966	<b>84,274,672</b>	5,096,706	6.44%
<b>TOTAL</b>	<b>73,871,654</b>	<b>79,177,966</b>	<b>79,177,966</b>	<b>84,274,672</b>	5,096,706	6.44%
 Full-time Positions	 0	 0	 0	 <b>0</b>	 0	 0.00%

# Other Funds



Northwestern Regional Adult Detention Center  
Winchester, Virginia  
Established 1989

# Northwestern Regional Adult Detention Center



# NORTHWESTERN REGIONAL ADULT DETENTION CENTER

3301

**DESCRIPTION:**

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 Detention Center’s mission and organization remains unchanged moving into FY15. The Jail continues to provide correctional services in support of criminal justice operations in Clarke County, Fauquier County, Frederick County, and the City of Winchester. In addition to traditional incarceration operations, services include Community Inmate Workforce Activities, Work Release, Home Electronic Monitoring (HEM), Local Offender Probation, and the formal monitoring of criminal defendants awaiting trial (Pretrial Services).

This budget also integrates Local Offender Probation operations and services. The Local Offender Probation Program and Jail’s Pretrial Services functions are partially funded by a grant provided by the Virginia Department of Criminal Justice Services. The remainder of expenses for Pretrial is supported by the localities, whereas Probation is supported by Client Supervision Fees and Drug Testing Fees. After the official budget adoption in April, the Jail Authority approved a reduced NRADC budget of \$18,776,038, a \$611,000 reduction.

**GOALS:**

- Finalize contract with G-Tel for inmate phones to include comprehensive kiosk software package and will increase phone commission revenue.
- Upgrade inmate law library capability by using a portable system that can be moved between the housing units in the Main Jail and Community Corrections building.
- Execute Capital Improvement Plan utilizing monies from the Bond refinancing.
- Execute voice automation for internal phone service. Improve customer service and information accuracy.
- Develop plans and construct Greenhouse and hydroponic system for the garden.

**PERFORMANCE INDICATORS:**

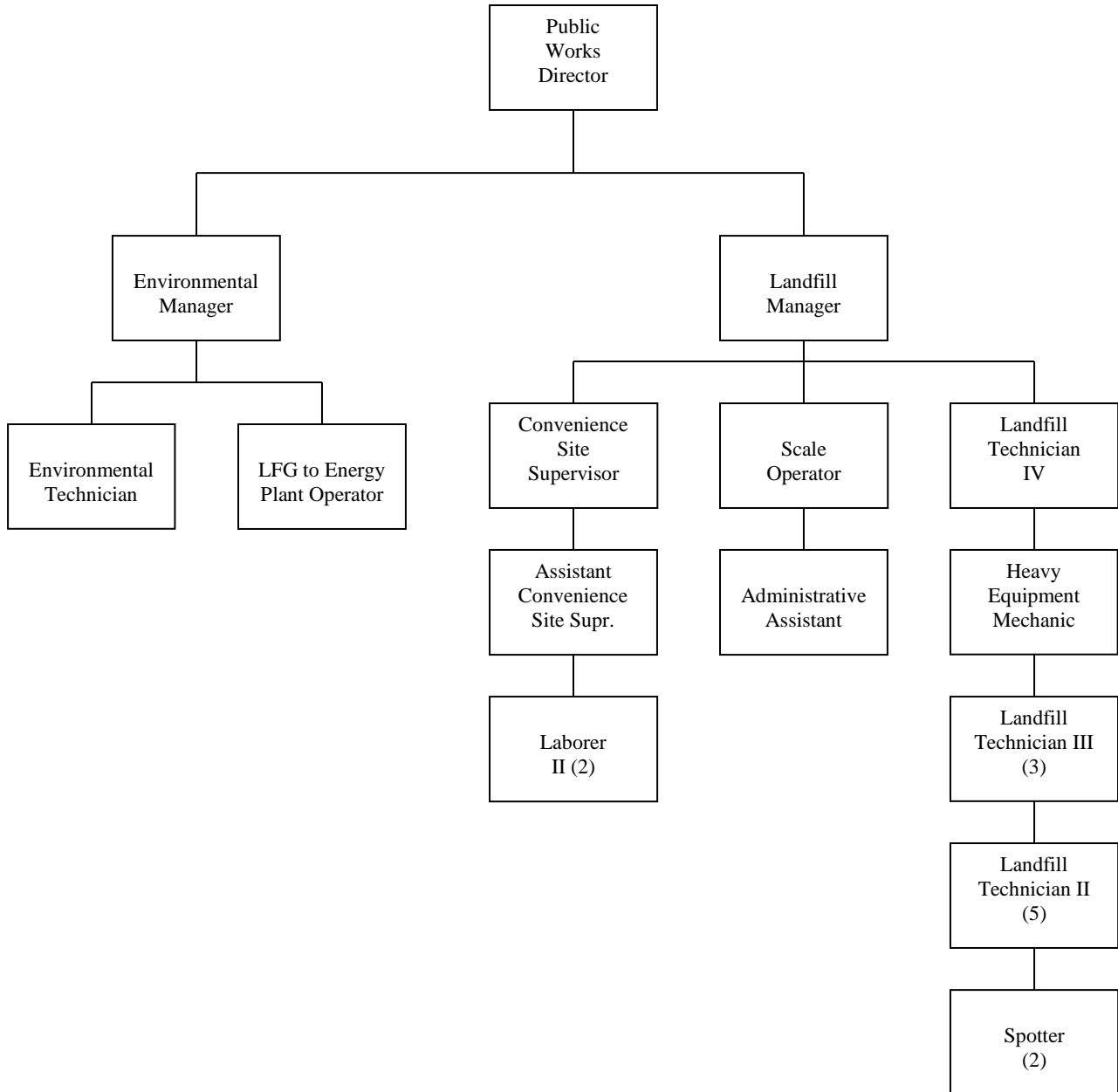
	FY 2013 Actual	FY 2014 Budget	FY 2015 Budget
# of acts of institutional violence	50	38	43
Average weekly cost to feed inmates	\$17,268	\$19,045	\$19,045
Inmate/inmate assaults	48	32	37
Inmate/officer assaults	2	6	6
% of Dept. of Corrections standards in total or partial compliance	100%	100%	100%
Cases Referred (Probation Program)	414	590	444
Community Service Hours Performed (Probation Program)	13,350.50	12,550	12,550
Court Costs Paid (Probation Program)	\$50,986.78	\$32,000	\$45,000
Restitution Paid (Probation Program)	\$7,389.10	\$6,000	\$8,000
Client Supervision Days (Probation Program)	93,023	142,000	102,120

**BUDGET SUMMARY:**

	FY 2013 Actual	FY 2014 Approved Budget	FY 2014 Estimated Budget	<b>FY 2015 Adopted Budget</b>	Increase/Decrease FY 2014 App. To FY 2015	
					Amount	%
<b>Costs:</b>						
Personnel	12,841,984	13,249,835	12,759,600	<b>13,897,375</b>	647,540	4.89%
Operating	4,439,552	5,131,631	4,323,609	<b>5,336,987</b>	205,356	4.00%
Capital/Leases	286,888	33,908	29,080	<b>153,008</b>	119,100	351.24%
<b>TOTAL</b>	<b>17,568,424</b>	<b>18,415,374</b>	<b>17,112,289</b>	<b>19,387,370</b>	971,996	5.28%
<b>Revenue:</b>						
Fees	862,695	811,683	885,297	<b>1,077,796</b>	266,113	32.79%
State/Federal	6,550,088	6,437,939	6,223,501	<b>6,554,761</b>	116,822	1.81%
Local	10,481,627	11,165,752	11,386,752	<b>11,754,813</b>	589,061	5.28%
<b>TOTAL</b>	<b>17,894,410</b>	<b>18,415,374</b>	<b>18,495,550</b>	<b>19,387,370</b>	971,996	5.28%
Full-time Positions	196	197	197	<b>203</b>	6	3.05%



# 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.

In addition to operating the two permitted landfills, the facility operates a fully equipped Citizen’s Convenience Center offering disposal options for several waste streams including: household municipal, construction demolition debris, household hazardous waste, electronics, and numerous other recycling opportunities.

In 2010, a program to convert landfill gas to electricity was established. Currently two Jenbacher model 320 engines are fueled by the landfill gas and are capable of producing approximately two megawatts of power. This program is designed to expand as the landfill continues to grow.

## GOALS:

- Maintain vegetative cover on exposed soils by overseeding and fertilizing.
- Increase safety awareness of all landfill employees and continuing education of operators.
- Coordinate a self inspection program with the assistance of the DEQ.
- 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.

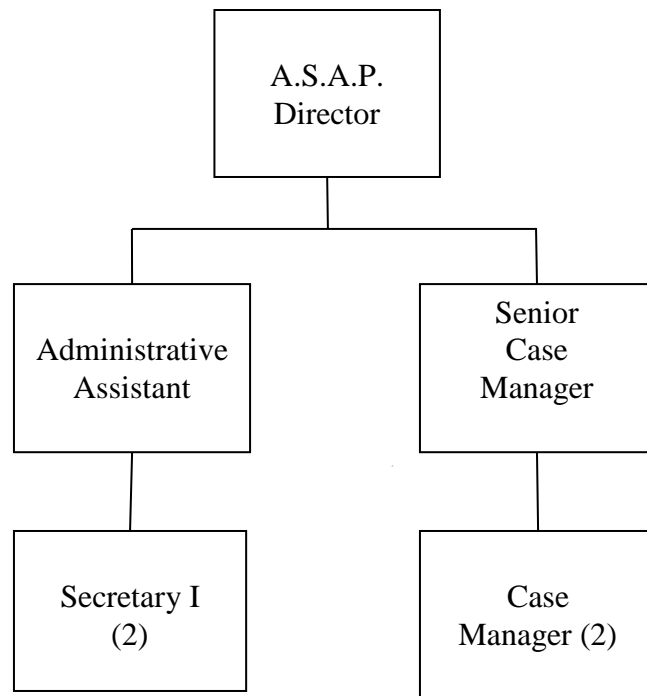
## DEPARTMENTAL ACCOMPLISHMENTS:

- Weighed and disposed of 144,984 tons of waste.
- Generated 13,555 MW/hr of power from Landfill Gas to Energy plant.
- Collected and discharged 19,535,000 gallons of pretreated leachate to the Opequon Water Reclamation Facility.
- Performed improvements to the site storm water collection system including adding silt sacs to areas of concern to obtain compliance with regulations.
- Added five new gas collection wells in permit 529 to assist with landfill gas collection efficiencies.
- Recycled 4,130 tons of scrap metal.
- Relocated/constructed a new haul road for the active MSW (Permit 529) landfill to allow access for future closure activities.

## BUDGET SUMMARY:

	FY 2013 Actual	FY 2014 Approved Budget	FY 2014 Estimated Budget	FY 2015 Adopted Budget	Increase/Decrease FY 2014 App. To FY 2015	
					Amount	%
Costs:						
Personnel	1,552,072	1,739,570	1,556,556	<b>1,605,845</b>	-133,725	-7.69%
Operating	2,779,104	2,974,550	1,723,727	<b>2,840,820</b>	-133,730	-4.50%
Capital/Leases	971,207	1,912,500	2,830,000	<b>2,669,540</b>	757,040	39.58%
<b>TOTAL</b>	<b>5,302,383</b>	<b>6,626,620</b>	<b>6,110,283</b>	<b>7,116,205</b>	489,585	7.39%
Revenue:						
Fees	5,296,263	5,306,260	5,776,980	<b>5,411,187</b>	104,927	1.98%
State/Federal	6,120	0	0	<b>0</b>	0	0.00%
Local/Reserves	0	1,320,360	333,303	<b>1,705,018</b>	384,658	29.13%
<b>TOTAL</b>	<b>5,302,383</b>	<b>6,626,620</b>	<b>6,110,283</b>	<b>7,116,205</b>	489,585	7.39%
 Full-time Positions	 25	 27	 27	 <b>23</b>	 -4	 -14.81%

# Division of Court Services



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

2109

## DESCRIPTION:

This program provides evaluation, probation and intervention services to the courts under the authority of Section 18.2-271.1 of the Code of Virginia. The program is funded entirely by user fees and relies on no local revenue. Although the state Commission on VASAP establishes statewide standards, each local ASAP is guided by policies established by a local Policy Board. VASAP is dedicated to reducing the threat to transportation safety caused by the use of alcohol and/or drugs. Old Dominion ASAP provides probationary supervision of convicted DUI offenders, 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.
- Upgrade equipment to improve classroom instruction and overall ASAP production.
- Use Set-Off Debt through the Department of Taxation.

## PERFORMANCE INDICATORS:

	FY 2013 Actual	FY 2014 Budget	FY 2015 Budget
DUI Referrals	1,236	1,192	1,013
Young Offender Referrals	200	82	100
First Offender Drug Program Referrals	334	310	300
Driver Improvement Clinic Referrals	38	55	0
Habitual Offender Evaluations	77	75	80

## BUDGET SUMMARY:

	FY 2013 Actual	FY 2014 Approved Budget	FY 2014 Estimated Budget	<b>FY 2015 Adopted Budget</b>	Increase/Decrease FY 2014 App. To FY 2015	
					Amount	%
<b>Costs:</b>						
Personnel	450,832	490,587	439,416	<b>472,625</b>	-17,962	-3.66%
Operating	54,905	87,502	47,406	<b>89,947</b>	2,445	2.79%
Capital/Leases	22,536	22,400	23,844	<b>17,000</b>	-5,400	-24.11%
<b>TOTAL</b>	<b>528,273</b>	<b>600,489</b>	<b>510,666</b>	<b>579,572</b>	-20,917	-3.48%
<b>Revenue:</b>						
Fees	528,273	600,489	510,666	<b>579,572</b>	-20,917	-3.48%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>528,273</b>	<b>600,489</b>	<b>510,666</b>	<b>579,572</b>	-20,917	-3.48%
Full-time Positions	7	7	7	<b>7</b>	0	0.00%

# 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 actual amount for FY 2013 consists of retiree health insurance payments and unemployments costs.

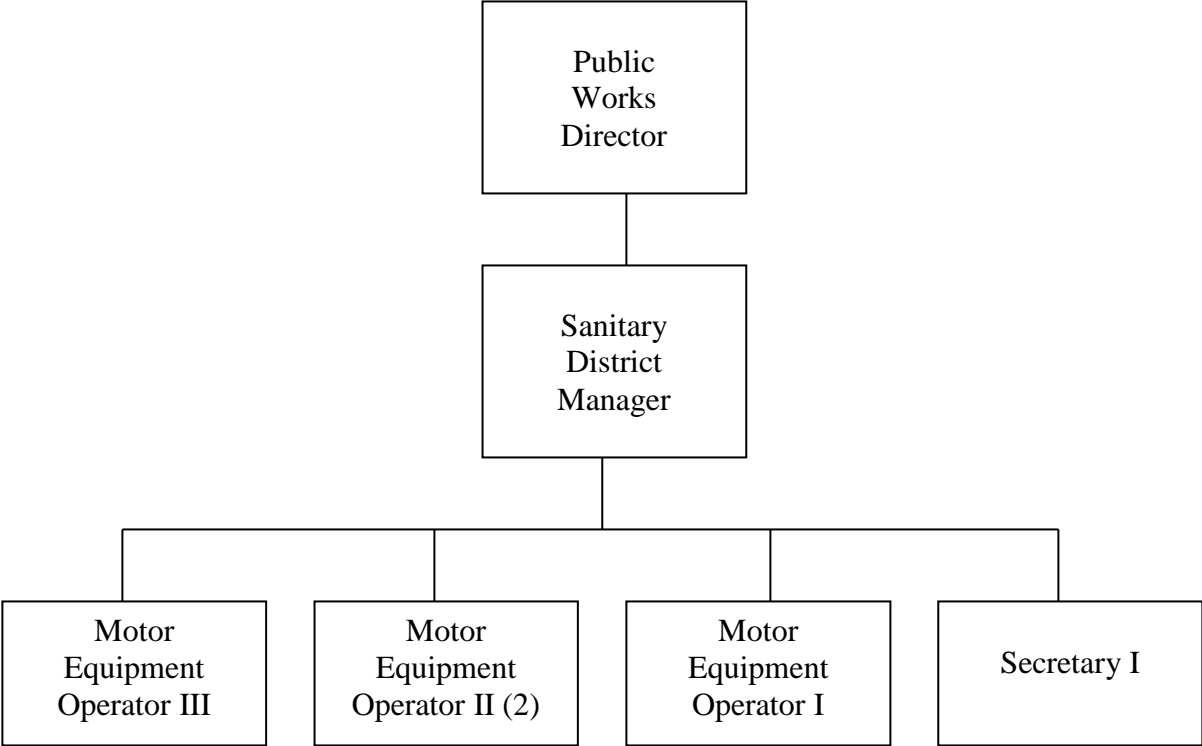
For FY 2014, retiree health insurance payments were moved to the Northwestern Regional Adult Detention Center budget now that Division of Court Services falls under the direction of the Jail Superintendent.

**GOALS:**

**BUDGET SUMMARY:**

	FY 2013 Actual	FY 2014 Approved Budget	FY 2014 Estimated Budget	<b>FY 2015 Adopted Budget</b>	Increase/Decrease FY 2014 App. To FY 2015	
					Amount	%
Costs:						
Personnel	4,629	0	0	<b>0</b>	0	0.00%
Operating	0	0	0	<b>0</b>	0	0.00%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>4,629</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
Revenue:						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	4,629	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>4,629</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
Full-time Positions	0	0	0	<b>0</b>	0	0.00%

# 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.

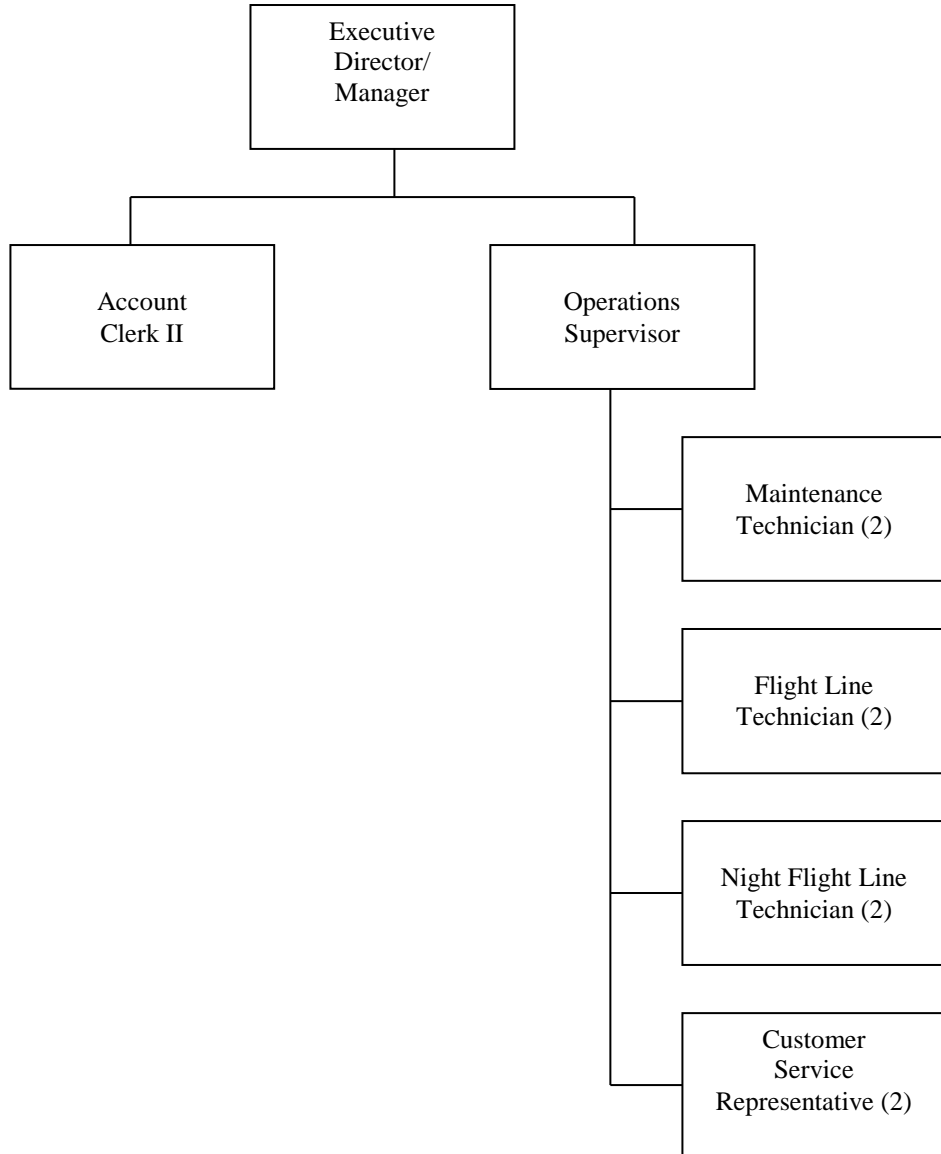
## DEPARTMENTAL ACCOMPLISHMENTS:

- Staff has cut back trees, brush and intersections on 21 miles of roadway. The staff upgraded ditches and shoulders on the roadways. Also, about 800 feet of culvert has been upgraded in various locations.
- Continued 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 2013 Actual	FY 2014 Approved Budget	FY 2014 Estimated Budget	<b>FY 2015 Adopted Budget</b>	Increase/Decrease FY 2014 App. To FY 2015 Amount	%
Costs:						
Personnel	343,862	363,453	346,542	<b>374,136</b>	10,683	2.94%
Operating	472,691	483,097	394,445	<b>722,611</b>	239,514	49.58%
Capital/Leases	111,357	3,000	44,995	<b>3,000</b>	0	0.00%
<b>TOTAL</b>	<b>927,910</b>	<b>849,550</b>	<b>785,982</b>	<b>1,099,747</b>	250,197	29.45%
Revenue:						
Fees	927,910	849,550	785,982	<b>1,099,747</b>	250,197	29.45%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>927,910</b>	<b>849,550</b>	<b>785,982</b>	<b>1,099,747</b>	250,197	29.45%
Full-time Positions	6	6	6	<b>6</b>	0	0.00%

# Regional Airport Authority





# AIRPORT AUTHORITY OPERATING FUND

8109

## DESCRIPTION:

The Airport Authority operates and maintains the regional airport as a public use facility while striving to balance its annual budget using airport-generated revenues. Approximately 95 percent of the funds budgeted to operate and maintain the 385 acre facility are derived 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 2013 Actual	FY 2014 Approved Budget	FY 2014 Estimated Budget	FY 2015 Adopted Budget	Increase/Decrease FY 2014 App. To FY 2015	
					Amount	%
<b>Costs:</b>						
Personnel	580,891	641,874	620,340	<b>654,640</b>	12,766	1.99%
Operating	1,074,139	1,468,664	869,703	<b>1,400,354</b>	-68,310	-4.65%
Capital/Leases	186,344	188,300	176,680	<b>174,000</b>	-14,300	-7.59%
<b>TOTAL</b>	<b>1,841,374</b>	<b>2,298,838</b>	<b>1,666,723</b>	<b>2,228,994</b>	-69,844	-3.04%
<b>Revenue:</b>						
Fees	1,697,316	2,200,304	1,579,329	<b>2,134,484</b>	-65,820	-2.99%
State/Federal	27,287	11,140	0	<b>23,700</b>	12,560	112.75%
Local	116,771	87,394	87,394	<b>70,810</b>	-16,584	-18.98%
<b>TOTAL</b>	<b>1,841,374</b>	<b>2,298,838</b>	<b>1,666,723</b>	<b>2,228,994</b>	-69,844	-3.04%
Full-time Positions	11	11	11	<b>11</b>	0	0.00%

# COMMUNITY DEVELOPMENT AUTHORITY FUND

1228

## DESCRIPTION:

On March 9, 2005, the Board of Supervisors of the County of Frederick, Virginia approved an ordinance creating the Russell 150 Community Development Authority. The Community Development Authority was created for the purpose of assisting in the financing of certain improvements in connection with the proposed development within the Community Development Authority District. The improvements will benefit the citizens of Frederick County by promoting increased employment opportunities, a strengthened economic base, increased tax revenue, and additional commercial and business opportunities.

## GOALS:

- To successfully retire the debt associated with the development of the Community Development Authority.
- Meet the increased demands placed upon the County as a result of development within the Community Development Authority District.

## BUDGET SUMMARY:

	FY 2013 Actual	FY 2014 Approved Budget	FY 2014 Estimated Budget	<b>FY 2015 Adopted Budget</b>	Increase/Decrease FY 2014 App. To FY 2015	
					Amount	%
<b>Costs:</b>						
Personnel	0	0	0	<b>0</b>	0	0.00%
Operating	0	0	0	<b>525,256</b>	525,256	100.00%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>525,256</b>	525,256	100.00%
<b>Revenue:</b>						
Fees	0	0	0	<b>525,256</b>	525,256	100.00%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>525,256</b>	525,256	100.00%
 Full-time Positions	 0	 0	 0	 <b>0</b>	 0	 0.00%

# LAKE HOLIDAY SANITARY DISTRICT FUND

**DESCRIPTION:**

In October 2009, in response to a petition from property owners, the Circuit Court of Frederick County created the Lake Holiday Sanitary District (LHSD). Under the Code of Virginia the governing body of the locality also functions as the governing body of the district. Subsequent to the creation of the District, the Lake Holiday Country Club, Inc. Board of Directors (LHCC) and the County of Frederick entered into an agreement regarding the purpose and direction of the newly formed District. The agreement set out a course of action designed to culminate in financing the construction of the Lake Holiday Dam spillway as required by the Virginia Department of Conservation and Recreation. In order to facilitate a coordinated effort between LHCC and the County, the agreement established a Lake Holiday Sanitary District Working Committee (LHSDWC) which functions as an advisory board. Under the terms of the agreement the Committee is comprised of three members appointed by the LHCC Board of Directors, and three members appointed by the Frederick County Board of Supervisors, one of whom is to be the Gainesboro District representative to the Board of Supervisors.

In November 2010, a bond referendum on borrowing to fund the reconstruction of the spillway was approved by qualified voters within the LHSD. In May 2011, a \$9.25 million bond issue was finalized. Repayment of the bond financing is to be accomplished through the assessment and collection (by the County) of a tax on properties within the district.

**GOALS:**

- To successfully retire the debt on the spillway project.

**BUDGET SUMMARY:**

	FY 2013 Actual	FY 2014 Approved Budget	FY 2014 Estimated Budget	FY 2015 Adopted Budget	Increase/Decrease FY 2014 App. To FY 2015	
					Amount	%
<b>Costs:</b>						
Personnel	0	0	0	0	0	0.00%
Operating	0	0	41,340	61,340	61,340	100.00%
Capital/Leases	0	1,120,326	1,078,986	739,230	-381,096	-34.02%
<b>TOTAL</b>	0	1,120,326	1,120,326	<b>800,570</b>	-319,756	-28.54%
<b>Revenue:</b>						
Fees	0	773,099	773,099	800,570	773,099	3.55%
State/Federal	0	0	0	0	0	0.00%
Local	0	347,227	347,227	0	347,227	-100.00%
<b>TOTAL</b>	0	1,120,326	1,120,326	<b>800,570</b>	1,120,326	-28.54%
 Full-time Positions	 0	 0	 0	 0	 0	 0.00%

# EMS REVENUE RECOVERY FUND

1330

## DESCRIPTION:

The Revenue Recovery Program is a new component to Frederick County implemented during FY 2014. The Revenue Recovery Program coordinates the patient care reports of approximately 230 operational volunteer personnel and 75 uniformed career staff. The Program coordinates with a third party billing company for billing of insurance agencies for patients transported in Frederick County by volunteer and career licensed EMS units. The Program also coordinates the ordering of all EMS supplies and equipment for all participating agencies within Frederick County. The program insures HIPAA compliance is maintained and performs compliance audit reviews ensuring department regulations and procedures are met.

## GOALS:

- Continue to review patient care reports for completeness and prepare documentation for submission to the third party billing company.
- Continue to maintain all patient care records in compliance with HIPAA regulations.
- Attend an accredited training program to further educate the department on proper documentation procedures to maintain federal compliance regulations.
- Annually develop a HIPAA training program for all providers in our jurisdiction.
- Develop a system for decreasing overall costs of emergency medical supplies and equipment with a bulk ordering program for all participating companies.

## BUDGET SUMMARY:

	FY 2013 Actual	FY 2014 Approved Budget	FY 2014 Estimated Budget	FY 2015 Adopted Budget	Increase/Decrease FY 2014 App. To FY 2015	
					Amount	%
Costs:						
Personnel	0	0	42,420	62,621	62,621	100.00%
Operating	0	0	663,152	1,965,379	1,965,379	100.00%
Capital/Leases	0	0	0	0	0	0.00%
<b>TOTAL</b>	0	0	705,572	<b>2,028,000</b>	2,028,000	100.00%
Revenue:						
Fees	0	0	705,572	2,028,000	2,028,000	100.00%
State/Federal	0	0	0	0	0	0.00%
Local	0	0	0	0	0	0.00%
<b>TOTAL</b>	0	0	705,572	<b>2,028,000</b>	2,028,000	100.00%
Full-time Positions	0	0	1	1	1	100.00%

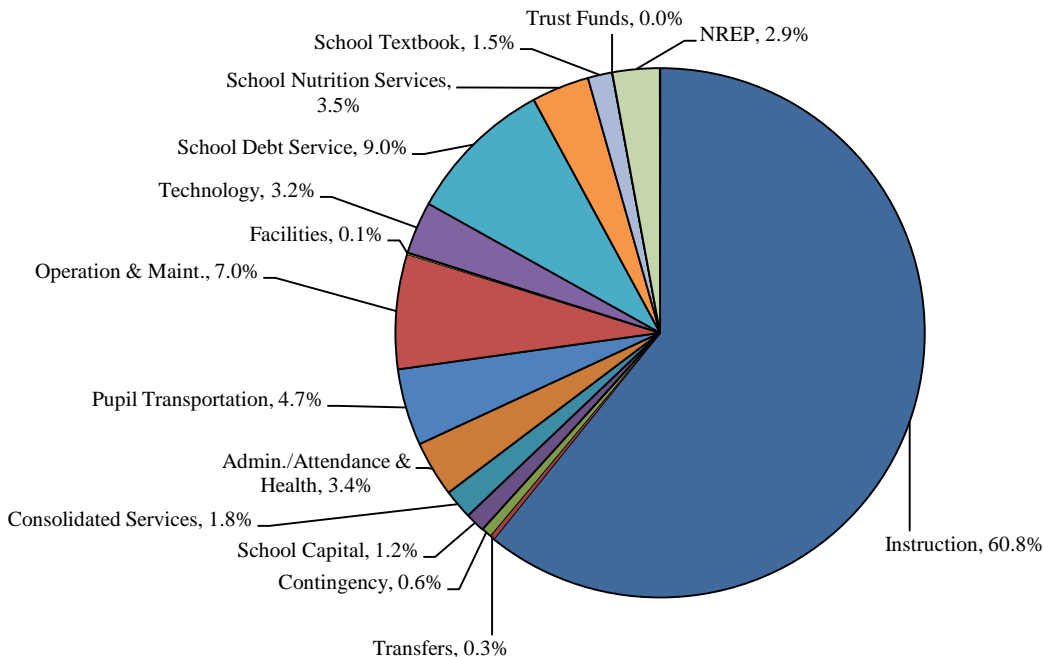
# School Funds



Millbrook High School  
Winchester, Virginia  
Opened in 2003

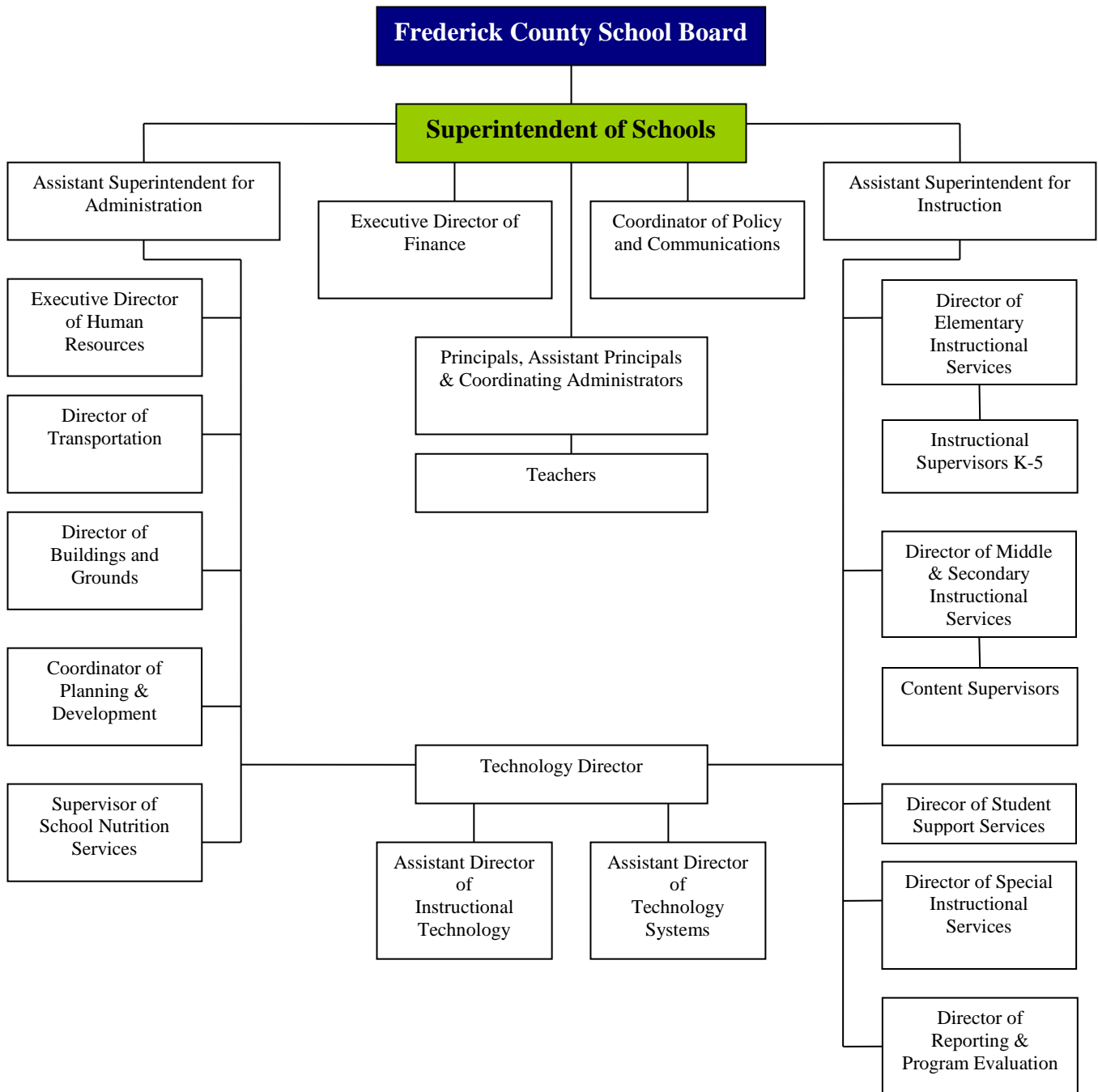
## Schools

	2013 Actual	2014 Budget	2015 Adopted Budget	Increase (Decrease) FY 2014 to FY 2015	
				Amount	%
Instruction	\$100,494,532	\$101,465,070	<b>\$106,719,564</b>	\$5,254,494	5.18%
Admin./Attendance & Health	5,670,074	5,869,055	<b>5,997,189</b>	128,134	2.18%
Pupil Transportation	8,045,868	8,247,089	<b>8,209,240</b>	-37,849	-0.46%
Operation & Maintenance	11,524,063	12,411,165	<b>12,252,022</b>	-159,143	-1.28%
Facilities	137,906	200,411	<b>202,312</b>	1,901	0.95%
Technology	5,563,796	5,385,745	<b>5,594,349</b>	208,604	3.87%
School Debt Service	14,911,601	14,954,701	<b>15,754,651</b>	799,950	5.35%
Transfers	502,436	421,508	<b>476,169</b>	54,661	12.97%
Contingency Reserves	0	0	<b>1,053,635</b>	1,053,635	100.00%
School Nutrition Services	4,959,563	6,124,927	<b>6,200,295</b>	75,368	1.23%
School Textbook	1,428,792	2,158,429	<b>2,573,133</b>	414,704	19.21%
Trust Funds	7,017	16,100	<b>50,000</b>	33,900	210.56%
School Capital Fund	1,688,745	1,182,640	<b>2,166,316</b>	983,676	83.18%
NREP Operating Fund	4,344,596	4,819,862	<b>5,093,650</b>	273,788	5.68%
NREP Textbook Fund	44,23	50,000	<b>35,000</b>	-15,000	-30.00%
Consolidated Services	2,651,402	3,100,000	<b>3,100,000</b>	0	0.00%
<b>SCHOOL FUNDS</b>	<b>\$161,930,458</b>	<b>\$166,406,702</b>	<b>\$175,477,525</b>	<b>\$9,070,823</b>	<b>5.45%</b>



# Frederick County Public Schools

## 2014-2015 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. 13,066 students are expected to be enrolled in the Frederick County Public Schools for FY 2015.

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 2015 increased expenditures include the implementation of full-day kindergarten by adding 27.5 new teaching positions for kindergarten classrooms, physical education, art, and music. Also included are increased payments to the Virginia Retirement System, continuation of prior, additional teaching staff to address class sizes in grades kindergarten through three, mid-year salary increase annualized, and inflationary increases for services, materials and supplies to continue current program offerings.

## 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:

- Finalized plans and preparations for implementation of full day kindergarten.
- At the elementary level, provided county-wide professional development related to implementation of balanced literacy approach and mathematics.
- Conducted VDOE alignment training for all elementary schools.
- Won the prestigious Magna Award, presented at the National School Boards Association Conference, for our Gifted Independent Study program offered at all three high schools.
- Partnered with Blandly Experimental Farms to provide opportunities for sixth grade students to engage in problem solving and creative thinking activities to solve a real-world problem.

## BUDGET SUMMARY:

	FY 2013 Actual	FY 2014 Approved Budget	FY 2014 Estimated Budget	FY 2015 Adopted Budget	Increase/Decrease FY 2014 App. To FY 2015	
					Amount	%
<b>Costs:</b>						
Personnel	92,649,112	93,454,332	93,158,810	<b>97,703,563</b>	4,249,231	4.55%
Operating	7,541,340	7,832,185	8,123,083	<b>8,807,172</b>	974,987	12.45%
Capital/Leases	304,079	178,554	241,771	<b>208,828</b>	30,274	16.96%
<b>TOTAL</b>	<b>100,494,532</b>	<b>101,465,070</b>	<b>101,523,664</b>	<b>106,719,564</b>	<b>5,254,494</b>	<b>5.18%</b>
<b>Revenue:</b>						
Fees	459,994	712,821	709,920	<b>571,459</b>	-141,362	-19.83%
State/Federal	57,802,702	58,664,104	58,586,339	<b>60,860,563</b>	2,196,459	3.74%
Local	43,085,717	42,088,145	42,227,405	<b>45,287,542</b>	3,199,397	7.60%
<b>TOTAL</b>	<b>101,348,413</b>	<b>101,465,070</b>	<b>101,523,664</b>	<b>106,719,564</b>	<b>5,254,494</b>	<b>5.18%</b>
Full-time Positions	1,424.3	1,433.8	1,433.9	<b>1,465.9</b>	32.1	2.24%



# 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 2015 increased expenditures primarily include increased payments to the Virginia Retirement System.

## GOALS:

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

## CURRENT ACCOMPLISHMENTS:

- Received an Award of Excellence from the Chesapeake Region of the National School Public Relations Association for the Frederick County Public Schools 2012-13 Annual Report as well as Awards of Merit for the school division's Internet homepage and the video production of the 2012 Frederick County Public Schools' Convocation.
- Coordinated an attendance boundary adjustment at the elementary level. This rezoning was done in preparation for implementation of full-day kindergarten and to address proactively growth in specific areas of the County.
- Received the Meritorious Budget Award from Association of School Business Officials International for excellence in budget processing and reporting.

## BUDGET SUMMARY:

	FY 2013 Actual	FY 2014 Approved Budget	FY 2014 Estimated Budget	FY 2015 Adopted Budget	Increase/Decrease FY 2014 App. To FY 2015	
					Amount	%
<b>Costs:</b>						
Personnel	5,352,203	5,458,289	5,443,989	<b>5,580,873</b>	122,584	2.25%
Operating	298,378	392,266	378,531	<b>397,816</b>	5,550	1.41%
Capital/Leases	19,494	18,500	18,500	<b>18,500</b>	0	0.00%
<b>TOTAL</b>	<b>5,670,074</b>	<b>5,869,055</b>	<b>5,841,020</b>	<b>5,997,189</b>	128,134	2.18%
<b>Revenue:</b>						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	2,372,370	2,431,330	2,414,007	<b>2,447,956</b>	16,626	0.68%
Local	3,345,882	3,437,725	3,427,013	<b>3,549,233</b>	111,508	3.24%
<b>TOTAL</b>	<b>5,718,251</b>	<b>5,869,055</b>	<b>5,841,020</b>	<b>5,997,189</b>	128,134	2.18%
Full-time Positions	66.3	67.1	67.0	<b>67.0</b>	-0.1	-0.15%

# 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.

FY 2015 decreased expenditures primarily include the elimination of bus driver part-time wages for the mid-day kindergarten bus runs under a part-day program. Full-day kindergarten eliminates the need for mid-day runs. Further, this budget does not include funds for replacing aging school buses. The budget supports four additional special education bus aides.

## 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 172 routed regular and special education school buses.

## BUDGET SUMMARY:

	FY 2013 Actual	FY 2014 Approved Budget	FY 2014 Estimated Budget	FY 2015 Adopted Budget	Increase/Decrease FY 2014 App. To FY 2015	
					Amount	%
Costs:						
Personnel	5,677,207	5,703,292	5,783,721	<b>5,518,270</b>	-185,022	-3.24%
Operating	2,304,448	2,543,798	2,472,984	<b>2,689,720</b>	145,922	5.74%
Capital/Leases	64,213	0	0	<b>1,250</b>	1,250	100.00%
<b>TOTAL</b>	<b>8,045,868</b>	<b>8,247,089</b>	<b>8,256,705</b>	<b>8,209,240</b>	<b>-37,849</b>	<b>-0.46%</b>
Revenue:						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	3,366,407	3,416,461	3,412,374	<b>3,350,879</b>	-65,582	-1.92%
Local	4,747,825	4,830,628	4,844,331	<b>4,858,361</b>	27,733	0.57%
<b>TOTAL</b>	<b>8,114,232</b>	<b>8,247,089</b>	<b>8,256,705</b>	<b>8,209,240</b>	<b>-37,849</b>	<b>-0.46%</b>
Full-time Positions	204	204	208	<b>208</b>	4	1.96%

# 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 2015 budget is reduced based on a lower payment to Virginia Retirement System for the non-professional group of employees. Further, vehicle maintenance costs are trending downward.

## 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:

- Implemented energy efficiency initiatives at several schools providing current and future cost savings opportunities.

## BUDGET SUMMARY:

	FY 2032 Actual	FY 2014 Approved Budget	FY 2014 Estimated Budget	<b>FY 2015 Adopted Budget</b>	Increase/Decrease FY 2014 App. To FY 2015	
					Amount	%
Costs:						
Personnel	6,163,173	6,312,951	6,312,951	<b>6,266,144</b>	-46,807	-0.74%
Operating	4,855,686	5,955,483	5,757,065	<b>5,803,147</b>	-152,336	-2.56%
Capital/Leases	505,204	142,731	516,050	<b>182,731</b>	40,000	28.02%
<b>TOTAL</b>	<b>11,524,063</b>	<b>12,411,165</b>	<b>12,586,801</b>	<b>12,252,022</b>	-159,143	-1.28%
Revenue:						
Fees	625,153	592,390	595,201	<b>558,701</b>	-33,689	-5.69%
State/Federal	4,821,690	5,141,481	5,201,939	<b>5,001,078</b>	-140,403	-2.73%
Local	6,175,137	6,677,294	6,789,661	<b>6,692,243</b>	14,949	0.22%
<b>TOTAL</b>	<b>11,621,981</b>	<b>12,411,165</b>	<b>12,586,801</b>	<b>12,252,022</b>	-159,143	-1.28%
Full-time Positions	120.0	121.0	121.4	<b>121.4</b>	0.4	0.33%

# 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.

FY 2015 budget increase is due to increased payments to the Virginia Retirement System.

## GOALS:

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

## BUDGET SUMMARY:

	FY 2013 Actual	FY 2014 Approved Budget	FY 2014 Estimated Budget	<b>FY 2015 Adopted Budget</b>	Increase/Decrease FY 2014 App. To FY 2015	
					Amount	%
<b>Costs:</b>						
Personnel	92,804	62,911	62,911	<b>64,812</b>	1,901	3.02%
Operating	45,102	137,500	140,464	<b>137,500</b>	0	0.00%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>137,906</b>	<b>200,411</b>	<b>203,375</b>	<b>202,312</b>	1,901	0.95%
<b>Revenue:</b>						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	57,700	83,023	84,052	<b>82,580</b>	-443	-0.53%
Local	81,378	117,388	119,323	<b>119,731</b>	2,343	2.00%
<b>TOTAL</b>	<b>139,078</b>	<b>200,411</b>	<b>203,375</b>	<b>202,312</b>	1,901	0.95%
Full-time Positions	0.5	0.5	0.5	<b>0.5</b>	0.0	0.00%

# TECHNOLOGY

## DESCRIPTION:

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

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

The school board approved Six Year Technology Plan 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 2015 budgeted expenditures are increased primarily due to increased payments to the Virginia Retirement System and restoration of a computer technician position that was cut in the FY 14 budget. Further, additional funds are available for software licenses to support inflationary increases.

## GOALS:

- Ensure that all schools have access to integrated services across high-speed network/networks that are sufficiently supported to ensure reliable, ongoing operations.
- 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 2013 Actual	FY 2014 Approved Budget	FY 2014 Estimated Budget	FY 2015 Adopted Budget	Increase/Decrease FY 2014 App. To FY 2015	
					Amount	%
Costs:						
Personnel	3,739,431	3,786,796	3,816,513	<b>3,931,118</b>	144,322	3.81%
Operating	795,193	558,225	906,163	<b>865,696</b>	307,471	55.08%
Capital/Leases	1,029,172	1,040,724	760,198	<b>797,535</b>	-243,189	-23.37%
<b>TOTAL</b>	<b>5,563,796</b>	<b>5,385,745</b>	<b>5,482,874</b>	<b>5,594,349</b>	<b>208,604</b>	<b>3.87%</b>
Revenue:						
Fees	6,275	0	2,900	<b>0</b>	0	0.00%
State/Federal	2,327,903	2,231,113	2,265,991	<b>2,283,523</b>	52,410	2.35%
Local	3,276,892	3,154,632	3,213,983	<b>3,310,826</b>	156,194	4.95%
<b>TOTAL</b>	<b>5,611,070</b>	<b>5,385,745</b>	<b>5,482,874</b>	<b>5,594,349</b>	<b>208,604</b>	<b>3.87%</b>
Full-time Positions	43.6	42.3	43.3	<b>43.3</b>	1	2.36%

# 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.

## GOALS:

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

## BUDGET SUMMARY:

	FY 2013 Actual	FY 2014 Approved Budget	FY 2014 Estimated Budget	FY 2015 Adopted Budget	Increase/Decrease FY 2014 App. To FY 2015	
					Amount	%
<b>Costs:</b>						
Personnel	0	0	0	0	0	0.00%
Operating	14,911,601	14,954,701	14,954,701	15,754,651	799,950	5.35%
Capital/Leases	0	0	0	0	0	0.00%
<b>TOTAL</b>	<b>14,911,601</b>	<b>14,954,701</b>	<b>14,954,701</b>	<b>15,754,651</b>	<b>799,950</b>	<b>5.35%</b>
<b>Revenue:</b>						
Fees	0	0	0	0	0	0.00%
State/Federal	284,559	297,500	297,500	271,500	-26,000	-8.74%
Local	14,626,151	14,657,201	14,657,201	15,483,151	825,950	5.64%
<b>TOTAL</b>	<b>14,910,710</b>	<b>14,954,701</b>	<b>14,954,701</b>	<b>15,754,651</b>	<b>799,950</b>	<b>5.35%</b>
 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 2013 Actual	FY 2014 Approved Budget	FY 2014 Estimated Budget	FY 2015 Adopted Budget	Increase/Decrease FY 2014 App. To FY 2015	
					Amount	%
Costs:						
Personnel	0	0	0	<b>0</b>	0	0.00%
Operating	502,436	421,508	421,508	<b>476,169</b>	54,661	12.97%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>502,436</b>	<b>421,508</b>	<b>421,508</b>	<b>476,169</b>	54,661	12.97%
Revenue:						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	502,436	421,508	421,508	<b>476,169</b>	54,661	12.97%
<b>TOTAL</b>	<b>502,436</b>	<b>421,508</b>	<b>421,508</b>	<b>476,169</b>	54,661	12.97%
Full-time Positions	0	0	0	<b>0</b>	0	0.00%

# CONTINGENCY RESERVE

## DESCRIPTION:

Due to delayed action by the Virginia General Assembly in approving a state budget, the Contingency Reserve allows for a temporary reserve of funding with the intention to implement these funds toward a salary increase. The amount of a potential salary increase is not determined at the time of the School Board's budget approval because state-level decisions regarding the state budget may impact the local salary initiative.

## GOALS:

- Provide flexibility once a state budget is approved.

## BUDGET SUMMARY:

	FY 2013 Actual	FY 2014 Approved Budget	FY 2014 Estimated Budget	FY 2015 Adopted Budget	Increase/Decrease FY 2014 App. To FY 2015	
					Amount	%
<b>Costs:</b>						
Personnel	0	0	0	<b>1,053,635</b>	1,053,635	100.00%
Operating	0	0	0	<b>0</b>	0	0.00%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,053,635</b>	1,053,635	100.00%
<b>Revenue:</b>						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	0	0	0	<b>1,053,635</b>	1,053,635	100.00%
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,053,635</b>	1,053,635	100.00%
 Full-time Positions	 0	 0	 0	 <b>0</b>	 0	 0.00%



# SCHOOL NUTRITION SERVICES

## DESCRIPTION:

The County public school system operates a school food service that provides approximately 1.7 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 2015, there is a \$0.10 increase to all full breakfast and lunch meal prices. Decreased personnel costs are due to a reduction in food service labor hours to increase productivity. Decreased operating costs are primarily due to a reduction in food and serving materials costs.

## GOALS:

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

## CURRENT ACCOMPLISHMENTS:

- Served about 1.7 million meals including breakfasts and lunches.

## BUDGET SUMMARY:

	FY 2013 Actual	FY 2014 Approved Budget	FY 2014 Estimated Budget	FY 2015 Adopted Budget	Increase/Decrease FY 2014 App. To FY 2015	
					Amount	%
Costs:						
Personnel	2,461,555	2,590,195	2,590,195	<b>2,563,306</b>	-26,889	-1.04%
Operating	2,466,192	2,783,303	2,783,303	<b>2,358,309</b>	-424,994	-15.27%
Capital/Leases	31,816	751,429	751,429	<b>1,278,680</b>	527,251	70.17%
<b>TOTAL</b>	<b>4,959,563</b>	<b>6,124,927</b>	<b>6,124,927</b>	<b>6,200,295</b>	75,368	1.23%
Revenue:						
Fees	2,269,483	2,491,603	2,491,603	<b>2,382,151</b>	-109,452	-4.39%
State/Federal	2,382,677	2,517,384	2,517,384	<b>2,584,464</b>	67,080	2.66%
Local	0	1,115,940	1,115,940	<b>1,233,680</b>	117,740	10.55%
<b>TOTAL</b>	<b>4,652,160</b>	<b>6,124,927</b>	<b>6,124,927</b>	<b>6,200,295</b>	75,368	1.23%
Full-time Positions	96.9	96.9	95.8	<b>94.1</b>	-2.8	-2.89%

# 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 2015 include Science for grades Kindergarten through five and World Languages for grades six through twelve.

## GOALS:

- To provide textbooks to all students free of charge.

## BUDGET SUMMARY:

	FY 2013 Actual	FY 2014 Approved Budget	FY 2013 Estimated Budget	<b>FY 2015 Adopted Budget</b>	Increase/Decrease FY 2014 App. To FY 2015	
					Amount	%
<b>Costs:</b>						
Personnel	27,542	29,420	29,420	<b>30,237</b>	817	2.78%
Operating	1,401,250	2,129,009	2,129,009	<b>2,542,896</b>	413,887	19.44%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>1,428,792</b>	<b>2,158,429</b>	<b>2,158,429</b>	<b>2,573,133</b>	<b>414,704</b>	<b>19.21%</b>
<b>Revenue:</b>						
Fees	4,683	11,500	11,500	<b>11,500</b>	0	0.00%
State/Federal	745,564	749,021	749,021	<b>804,198</b>	55,177	7.37%
Local	421,717	1,397,908	1,397,908	<b>1,757,435</b>	359,527	25.72%
<b>TOTAL</b>	<b>1,171,964</b>	<b>2,158,429</b>	<b>2,158,429</b>	<b>2,573,133</b>	<b>414,704</b>	<b>19.21%</b>
Full-time Positions	0.5	0.5	0.5	<b>0.5</b>	0.0	0.00%

# SCHOOL TRUST FUNDS

## DESCRIPTION:

School Trust Funds include School Private Purpose Trust Income Fund and School Private Purpose Endowed Trust Fund. These funds account for non-expendable funds provided through private donors and are restricted for special purposes.

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 graduating from high school.

Donated funds and financial activities for special purposes such as Bright Futures are also recorded here.

## 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 2013 Actual	FY 2014 Approved Budget	FY 2014 Estimated Budget	<b>FY 2015 Adopted Budget</b>	Increase/Decrease FY 2014 App. To FY 2015	
					Amount	%
<b>Costs:</b>						
Personnel	0	0	0	<b>0</b>	0	0.00%
Operating	7,017	16,100	16,100	<b>50,000</b>	33,900	210.56%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>7,017</b>	<b>16,100</b>	<b>16,100</b>	<b>50,000</b>	<b>33,900</b>	<b>210.56%</b>
<b>Revenue:</b>						
Fees	20,511	16,100	16,100	<b>50,000</b>	33,900	210.56%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>20,511</b>	<b>16,100</b>	<b>16,100</b>	<b>50,000</b>	<b>33,900</b>	<b>210.56%</b>
 Full-time Positions	 0	 0	 0	 <b>0</b>	 0	 0.00%

# NREP OPERATING FUND

## DESCRIPTION:

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

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

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

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

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

FY 2015 increased expenditures primarily include increased payments to the Virginia Retirement System and the addition of a School Security Officer position.

## GOALS:

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

## BUDGET SUMMARY:

	FY 2013 Actual	FY 2014 Approved Budget	FY 2014 Estimated Budget	FY 2015 Adopted Budget	Increase/Decrease FY 2014 App. To FY 2015	
					Amount	%
<b>Costs:</b>						
Personnel	3,254,394	3,533,530	3,347,883	<b>3,670,828</b>	137,298	3.89%
Operating	1,039,012	906,694	1,089,457	<b>891,089</b>	-15,605	-1.72%
Capital/Leases	51,191	379,638	382,522	<b>531,732</b>	152,094	40.06%
<b>TOTAL</b>	<b>4,344,597</b>	<b>4,819,862</b>	<b>4,819,862</b>	<b>5,093,650</b>	<b>273,788</b>	<b>5.68%</b>
<b>Revenue:</b>						
Fees	4,154,758	4,483,295	4,483,295	<b>4,604,989</b>	121,694	2.71%
State/Federal	26,000	26,000	26,000	<b>26,000</b>	0	0.00%
Local	0	310,567	310,567	<b>462,661</b>	152,094	48.97%
<b>TOTAL</b>	<b>4,180,758</b>	<b>4,819,862</b>	<b>4,819,862</b>	<b>5,093,650</b>	<b>273,788</b>	<b>5.68%</b>
Full-time Positions	66.4	66.4	66.4	<b>67.4</b>	1	1.51%

# 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 2013 Actual	FY 2014 Approved Budget	FY 2014 Estimated Budget	FY 2015 Adopted Budget	Increase/Decrease FY 2014 App. To FY 2015	
					Amount	%
<b>Costs:</b>						
Personnel	0	0	0	0	0	0.00%
Operating	44,234	50,000	50,000	35,000	-15,000	-30.00%
Capital/Leases	0	0	0	0	0	0.00%
<b>TOTAL</b>	<b>44,234</b>	<b>50,000</b>	<b>50,000</b>	<b>35,000</b>	<b>-15,000</b>	<b>-30.00%</b>
<b>Revenue:</b>						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	23,976	50,000	50,000	35,000	-15,000	-30.00%
<b>TOTAL</b>	<b>23,976</b>	<b>50,000</b>	<b>50,000</b>	<b>35,000</b>	<b>-15,000</b>	<b>-30.00%</b>
 Full-time Positions	 0	 0	 0	 0	 0	 0.00%

# CONSOLIDATED SERVICES FUND

## DESCRIPTION:

A memorandum of understanding between the Frederick County Board of Supervisors and Frederick County School Board provides a framework whereby the School Division would manage and assume responsibility for maintenance of county office complex and other county buildings. Funds are set aside from regular school operations in the Consolidated Services Fund.

This fund also captures activities with providing the School Division and other agencies vehicle maintenance services. Revenues are from billings to the School Division and other agencies obtaining the services. Expenditures reflect personnel, operating supplies, materials, and services, and capital outlay costs needed to run the vehicle maintenance operation. Staff are trained and qualified in heavy and light duty vehicle maintenance.

## GOALS:

- To provide building maintenance services for Frederick County per the Memorandum of Understanding.
- To provide vehicle and bus maintenance services for school bus and vehicle fleets and other agency vehicle fleets.

## BUDGET SUMMARY:

	FY 2013 Actual	FY 2014 Approved Budget	FY 2014 Estimated Budget	<b>FY 2015 Adopted Budget</b>	Increase/Decrease FY 2014 App. To FY 2015	
					Amount	%
<b>Costs:</b>						
Personnel	828,171	894,061	894,061	<b>881,155</b>	-12,906	-1.44%
Operating	1,819,985	2,205,939	2,213,805	<b>2,218,845</b>	12,906	0.59%
Capital/Leases	3,246	0	1,107	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>2,651,402</b>	<b>3,100,000</b>	<b>3,108,972</b>	<b>3,100,000</b>	0	0.00%
<b>Revenue:</b>						
Fees	2,802,886	3,100,000	3,108,972	<b>3,100,000</b>	0	0.00%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	80,736	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>2,883,622</b>	<b>3,100,000</b>	<b>3,108,972</b>	<b>3,100,000</b>	0	0.00%
 Full-time Positions	 14.4	 14.4	 14.4	 <b>14.4</b>	 0.0	 0.00%

# Capital Funds



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

**CAPITAL IMPROVEMENT PLAN  
FREDERICK COUNTY  
2014-2015**

The Code of Virginia assigns the responsibility for preparation of plans for capital outlays to the local planning commission. The Capital Improvements Plan (CIP) consists of a schedule for major capital expenditures for the county for the ensuing five years. The CIP consists of a separate document that was adopted by the Board of Supervisors on March 12, 2014.

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, and the policies of the Comprehensive Plan. When the CIP is adopted, it becomes a component of the Comprehensive Plan. Frederick County approved the 2030 Comprehensive Plan on July 3, 2011.

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.

Transportation projects are included in the CIP. The inclusion of transportation projects to the CIP is in no way an indication that Frederick County will be independently undertaking these projects. Funding projects will continue to come from a combination of state and federal funds, developer contributions, and revenue sharing.

**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**

	2014-15	2015-16	2016-17	2017-18	2018-19	2019+	County Contrib.	Total Cost
<b>Public Schools</b>								
Replacement Frederick County Middle							49,500,000	49,500,000
R. E. Aylor Middle Addition & Renovation							25,000,000	25,000,000
Fourth High School							70,000,000	70,000,000
Sherando High Parking & Ball Field Renov							5,000,000	5,000,000
James Wood High Renovation							10,000,000	10,000,000
Elementary School #12							TBD	TBD
Armel Elem. School Addition							TBD	TBD
Apple Pie Elem. Phase 2 Renovation							TBD	TBD
County/School Board Admin. Building							TBD	TBD
Bass Hoover Elem. Phase 2 Renovation							TBD	TBD
Indian Hollow Elem. Add. & Renovation							TBD	TBD
Fifth Middle School							TBD	TBD
Elementary School #13							TBD	TBD
<b>Total Public Schools</b>							159,500,000	159,500,000
<b>Parks and Recreation</b>								
Baseball Field Lighting Upgrade	1,300,000						1,300,000	1,300,000
Water Slide/Spray Ground	1,251,000						1,251,000	1,251,000
Access Road w/Parking/Trails	1,540,000						1,540,000	1,540,000
Abrams Creek Greenway Trail		1,253,000					1,253,000	1,253,000
Lake/Trails/Parking – 2 Fields		1,361,000					1,361,000	1,361,000
Community Parks (5)		10,320,000					10,320,000	10,320,000
Neighborhood Parks (3)		1,986,000					1,986,000	1,986,000
Indoor Aquatic Facility		15,163,000					15,163,000	15,163,000
Park Land Eastern Frederick County			4,491,000				4,491,000	4,491,000
Park Land Western Frederick County			3,368,000				3,368,000	3,368,000
District Parks (Northeast & Southwest)			7,858,000				7,858,000	7,858,000
Picnic Areas			804,000				804,000	804,000
Indoor Ice Rink			6,000,000				6,000,000	6,000,000
Community Center			8,803,000				8,803,000	8,803,000
Open Play Areas				479,000			479,000	479,000
Soccer/Multi Use Fields				1,122,000			1,122,000	1,122,000
Softball Complex				671,000			671,000	671,000
Tennis/Basketball Complex				526,000			526,000	526,000
Skateboard Park				513,000			513,000	513,000
Shelter Stage					508,000		508,000	508,000
Fleet Trip Vehicles					290,000		290,000	290,000
Maintenance Compound					374,000		374,000	374,000
<b>Total Parks and Recreation</b>	4,091,000							69,981,000
<b>Regional Library</b>								
Bowman Library Sidewalk	42,880						42,880	42,880
Gainesboro Library		210,617	1,812,158	256,500			2,279,275	2,279,275
Senseny/Greenwood Library							TBD	TBD
Route 522 South Library Branch							TBD	TBD
<b>Total Regional Library</b>	42,880							2,322,155
<b>Transportation</b>								
I-81 Exit 310 Improvements. (E)						48,000,000	48,000,000	48,000,000
Route 277 Widening & Safety Improve. (E)						40,000,000	40,000,000	40,000,000
East Tevis Street Extension & Bridge (E)						6,000,000	6,000,000	6,000,000
Route 37 Engineering & Construction (E)	300,000,000						300,000,000	300,000,000
I-81 Exit 307 Relocation (E)						60,000,000	60,000,000	60,000,000
Route 277 Improvements Phase 2 (E)						15,000,000	15,000,000	15,000,000
Redbud Road Realignment (E)						2,500,000	2,500,000	2,500,000
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
Brucetown/Hopewell Realignment (E)						3,000,000	3,000,000	3,000,000
Widening of Route 11 North (E)						47,800,000	47,800,000	47,800,000
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
Rennaisance Drive (E)						2,000,000	2,000,000	2,000,000
Eastern Road Plan Improvements						TBD	TBD	TBD
<b>Total Transportation</b>	300,000,000							601,350,000
<b>Winchester Airport</b>								
Land Parcel 64-A-69 (A,B)	235,000							235,000
Land Parcel 64-A-70, 64-A-71 (A,B)	525,000							525,000
Land Parcel 64B-A-40 (A,B)	175,000							175,000
Land Parcel 64B-A-51 (A,B)	235,000							235,000
New General Aviation Terminal (A,B)	50,000		380,000	2,600,000				3,030,000
Northside Connector (A,B)	300,000	1,250,000						1,550,000

	2014-15	2015-16	2016-17	2017-18	2018-19	2019+	County Contrib.	Total Cost
New Terminal Parking Lot (A,B)			650,000					650,000
Land Parcel 64-A-66 (A,B)		275,000						275,000
Land Parcel 64-A-67 (A,B)		275,000						275,000
Land Parcel 64B-A-33A (A,B)		175,000						175,000
Land Parcel 64-A-60 (A,B)		275,000						275,000
Land Parcel 64-A-63 (A,B)			275,000					275,000
Land Parcel 64-A-64 (A,B)			275,000					275,000
Fuel Storage Facility (A,B)			1,000,000					1,000,000
Land Parcel 64B-A-47 (A,B)					300,000			300,000
Land Parcel 64-A-49 (A,B)					300,000			300,000
Land Parcel 64-A-50 (A,B)					300,000			300,000
Land Parcel 64B-A-52 (A,B)					300,000			300,000
Land Parcel 64-A-59 (A,B)					300,000			300,000
North Side Service Road (A,B)					400,000			400,000
Taxiway "A" Relocation (A,B)					200,000	9,450,000		9,650,000
<b>Total Winchester Airport</b>	<b>1,520,000</b>							<b>20,500,000</b>
<b>County Administration</b>								
Albin Citizens Center	16,000	362,850					378,850	378,850
Relocation/Expansion Gore Site		16,000	225,550				225,550	241,550
General Gov. Capital Expenditures (E)	200,000	200,000	200,000	200,000	200,000	1,000,000	1,000,000	1,000,000
County/School Board Admin. Bldg.	TBD						TBD	TBD
<b>Total County Administration</b>	<b>216,000</b>							<b>1,620,400</b>
<b>Fire and Rescue</b>								
Fire & Rescue Station #22	400,000	1,500,000	1,500,000				3,400,000	3,400,000
Fire & Rescue Station #22 Apparatus		100,000	805,000				905,000	905,000
Fire & Rescue Station #23		550,000	2,150,000	1,000,000			3,700,000	3,700,000
Regional Training Center	75,000	100,000	1,250,000	10,000,000	19,750,000		31,175,000	31,175,000
Fire & Rescue Station #24		250,000	3,500,000				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	33,000	88,000	4,275,000				4,396,000	4,396,000
<b>Total Fire and Rescue</b>	<b>1,002,000</b>						<b>51,607,696</b>	<b>51,607,696</b>
<b>Fire &amp; Rescue Company Capital</b>								
Fire & Rescue Capital Equipment (E)	200,000	200,000	200,000	200,000	200,000	1,000,000	1,000,000	1,000,000
Apparatus Ventilation System-Greenwood						550,000	550,000	550,000
Office/Living Quarters -Greenwood						550,000	550,000	550,000
Life Pack x 3 - Middletown						100,000	100,000	100,000
Rescue Engine Replacement - Middletown						790,000	790,000	790,000
North Mountain Building Expansion						314,766	314,766	314,766
<b>Total Company Capital Requests</b>	<b>200,000</b>						<b>2,304,766</b>	<b>3,304,766</b>
<b>Total</b>	<b>518,139,598</b>							<b>910,186,017</b>
A = Partial funding from VA Dept. of Aviation B = Partial funding from FAA C = Partial funding from private donations D = Funding goes beyond displayed 5 years E = Partial funding anticipated through development & revenue sources								

A brief description of the items included on the above chart for FY 2014-2015 are presented as follows:

**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.

**Water Slide/Spray Ground – Clearbrook/Sherando:** This project includes upgrades to the outdoor swimming pools at both Clearbrook and Sherando Parks. The upgrade would involve the removal of the diving boards and the installation of one 50’ water slide and one 75’ water slide at each pool. The upgrade would also include the addition of a spray ground with 10-12 features at each pool. This project is expected to increase pool attendance by 30 percent while providing recreational opportunities for both the Sherando and Clearbrook Park service areas.

**Access Road with Parking and Trails – Sherando Park:** This project involves the development of an entrance and 1,800 linear feet of access roadway from Warrior Drive; a 100 space parking area; and 2.8 miles of trails. This facility will provide recreational opportunities for the Sherando Park service area and the entire Frederick County community. The development of this facility will reduce the needs gap between the number of existing passive recreational areas and the number required to meet the minimum standards established for the service area.

**Bowman Library Sidewalk:** Phase 2 of this total project, 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.

**Land Acquisition – Various Parcels:** These projects include the acquisition of various parcels located along Bufflick Road. These parcels are critical to airport development because a portion is located within or near the airport primary surfaces. Under the FAA Part 77 Surface Requirements and the Code of Virginia 15.2, the airport is required to own fee simple property located within the primary surfaces. There are currently more than 120 based aircraft at the Winchester Regional Airport. The owners and passengers of these aircraft will have the benefit of increased safety on the airport once the parcels are acquired and vertical obstructions are minimized.

**New General Aviation Terminal:** The new facility will be constructed in a new location slightly east of the existing terminal building. Since its opening in the early 1990’s, the general aviation terminal building for the Winchester Regional Airport has had only limited interior work completed. Interior repairs are necessary due to extensive usage and some damage from water leaking from the roof prior to its replacement in the spring of 2006 by necessity. The heating and cooling systems are approaching 25 years in age and are nearing the end of their useful life. The exterior of the terminal building is made from Drivet that has failed in many areas and is generally in fair to poor condition. In addition, the windows are not energy efficient and several of the window seals have failed. In 2008, a study was completed to examine needs and costs to renovate the existing terminal building. After review of the study, the Airport Authority determined it would be more economical to build a new energy efficient building slightly east of the existing terminal. The proposed location of the project will allow enough room to build out a new transient apron during the taxiway relocation project.

**Northside Connector:** This project proposed to construct a new taxiway connector and a short partial parallel taxiway on the northwest side of the airfield. The connector would access the runway at the end of Runway 14 and the parallel taxiway would connect to the proposed apron and hangar development area on the northside of the airfield. The Airport has and continues to experience a growth in business usage. Over the past several years, businesses have been operating increasingly larger aircraft. The based aircraft accommodations on the south side of the airport were developed over 20 years ago, before these larger aircraft were even available to businesses. Therefore the south side was not developed to accommodate these larger aircraft. In addition, the airport has effectively “built-out” the available space for any aircraft hangars on the southside, requiring opening up land on the northside. These taxiways are the first step in opening up the area.

**Albin Citizens Center:** The relocation of the Albin citizens’ convenience site to property located within the Sunnyside/Albin community is planned for FY 14/15. Design work will be completed in FY 13/14. A fenced, two-acre site will be constructed along North Frederick Pike on county-owned property in close proximity to the existing site located on Indian Hollow Road, ideally on a portion of the current school bus garage property. This project will require several months to complete and include fencing, earthwork, retaining wall, electric, equipment, lighting, paving, and landscaping. The total number of vehicles using the site, an average of 513 a day, increased by 11 percent between 2008 and 2010. The latest figure represents another 24 percent increase over the previous year.

**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.

**Regional Training Center:** This project would involve the construction of a Regional Public Safety Training Center potentially consisting of an administrative building, multi-story burn building, multi-story training tower, vehicle driving range, shooting range, and numerous other training props. This project will incorporate emergency medical services, fire, hazardous materials, rescue, law enforcement, industrial, and educational institutions located in Clarke County, Frederick County, Shenandoah County, Warren County, Winchester City, State Agencies, Federal Agencies, and potentially jurisdictions within the state of West Virginia. This project will facilitate realistic training in today's modern environment for emergency services and industrial personnel located throughout the Northern Shenandoah Valley and expanding into West Virginia. This project will reinforce existing training programs in those respective agencies and jurisdictions as well as facilitate training that is currently not available within the Northern Shenandoah Valley which causes students and instructors to travel into the Washington Metropolitan region. The number of potential personnel being trained at this Training Center could be in the thousands based upon training statistics provided in July 2007 by the participating agencies.

**Round Hill Fire Station (#15) Relocation:** This project includes the relocation and building of a 17,000 square foot facility including four double drive-thru bays and 14' clearances. These bays will be able to accommodate modern-sized apparatus, including a ladder truck and will give the company ample room for future expansion. This facility will also be able to accommodate living and sleeping quarters. A community center is also planned with this project and will be approximately 10,000 square feet accommodating 400 people for holding fundraising events. Today, the station is no longer adequate to house the company's 30 firefighters and eight vehicles in a safe and efficient manner. The operating space is unsafe and cramped, and limits the services that can be provided to a growing community.

**Clear Brook Fire Station (#13) Relocation:** A new facility is proposed to be built on the current property, take down the existing building and extend the parking area. The building is to be six drive-thru bays, administration, eating and sleeping facilities along with a dining hall. The estimated size of the structure is to be approximately 28,000 square feet. The current facility has reached its capacity and to be able to provide the proper services to the community, to accommodate staffing needs, and fund raising operations, the current facility is in need of upgrading/updating.

**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 March 12, 2014. 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 2014-2015 and have been included in each separate fund.

A limited number of capital items were included in the General Fund.

A summary of all funded capital expenses are as follows:

**General Fund:**

\$409,729	Fourteen vehicles for Sheriff’s Office
25,000	New vehicle for Social Services
180,000	Trail at Rose Hill Park per pending lease agreement
115,302	Capital leases for office/miscellaneous equipment
313,626	Building/Land leases
<u>\$1,043,657</u>	

**Regional Jail Fund:**

\$15,000	Purchase of steamer
5,500	Purchase of heated cabinet for kitchen
5,300	Lawn mower replacement
48,000	Dodge Caravan – Handicap Accessible
65,000	IT Equipment – Virtual Server
14,208	Office equipment leases
<u>\$153,008</u>	

**Landfill Fund:**

\$2,540	Communications equipment
7,000	Integrated Technology Equipment
5,000	Miscellaneous tools for Maintenance Shop
10,000	Miscellaneous equipment – Replacement computers, monitoring equipment, and tools for the Gas to Energy Plant.
40,000	Lease/Rent of Equipment
30,000	Pick-up truck to replace current truck with over 160,000 miles. This vehicle will be used on the Landfill site and will also be equipped with a plow attachment to assist with snow removal.
700,000	Purchase of a new stationary tire shredder – The Landfill currently manages and operates a mobile unit that is owned by the Northern Shenandoah Valley Regional Commission. Frederick County has been providing this service for the regional commission for twelve years. The reduction of staff, along with additional responsibilities has made it difficult to send landfill staff offsite to other localities with the mobile unit. The new unit to be purchased by Frederick County will be a stationary electric unit. This will reduce emissions at the Landfill facility along with onsite noise pollution. The new unit will also not be required

to be listed as an emissions unit in the Title V air permit. Operation and maintenance costs for this machine are currently included in landfill tipping fees. Operation of the new equipment will increase the overall utility costs at the facility; however, the increases should be offset by the savings to the County, by reducing maintenance costs, and increasing employee production.

750,000	New compactor – This compactor will replace an existing unit used at the Landfill. The current unit is a 2011 model with approximately 6,200 hours of use. This unit was purchased with guaranteed buy back at five years or 10,000 hours. It is expected that the current unit will reach the 10,000 hour limit during FY 2015. A new unit purchased under the same arrangement is expected to cost between \$700,000 and \$750,000. This purchase will have minimal impact to the operating budget as it is replacing an existing piece of equipment.
350,000	Installation of a heat exchange system for the leachate treatment ponds – This project will be designed to use waste heat from the landfill gas to energy plant to heat the water in the treatment ponds. This will increase treatment efficiencies throughout the year, allowing the Landfill to discharge more liquids in the winter, which is a critical season when leachate is generated. There will be a slight overall increase in Landfill operation costs as this system will incorporate additional new pumps and associated equipment requiring electrical use.
150,000	Installation of a Leachate Evaporator – An evaporator will be used to reduce the amount of liquids required to be treated and transported to the Opequon Water Reclamation Facility for disposal. This project, in coordination with the heat exchange system, will assist the Landfill with maintaining compliance with permitted discharge limitations. An increase in operational costs is expected with this project. Current leachate disposal costs at the Water Reclamation Facility are less than five cents per gallon. Costs for evaporation are estimated at one to two cents per gallon. This project is being installed in order to assist with environmental compliance during periods of increased leachate generation when storage capacity of the treatment facility may be exceeded.
50,000	Renovation of old shop for storage – This building is approximately 30 years old and in need of repairs. This renovation will include repairs to siding and doors, along with providing storage bins and related shelving. The repairs will help reduce damage to materials stored inside the building by vectors; as well as they will reduce heating costs.
<u>575,000</u> \$2,669,540	Depreciation of Equipment

**Division of Court Services Fund:**

\$5,000	Office equipment leases
<u>12,000</u>	Building leases
\$17,000	

**Shawneeland Sanitary District Fund:**

<u>\$3,000</u>	Construction equipment leases
\$3,000	

**Airport Operating Fund:**

\$174,000	Building and equipment leases
-----------	-------------------------------

\$174,000

**School Funds:**

\$3,019,256

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

Capital outlay expenditure appropriations for FY 2015 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. 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.

2,166,316

School Capital Fund

Capital outlay expenditure appropriations for FY 2015 for the School Capital Fund is for roof replacements, water conservation and energy performance projects, and replacement equipment, buses, and vehicles. The capital outlay appropriation is not considered significant non-routine capital expenditures – rather they are routine expenditures to continue operations of the school division.

\$5,185,572

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

**\$9,245,777**

The following page is a brief summary of the individual capital fund.

# SCHOOL CAPITAL PROJECTS FUND

## DESCRIPTION:

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

For FY 2015, 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 Sherando High School roof replacement, water conservation and energy performance projects, replacement equipment, and replacement school buses and vehicles.

## GOALS:

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

## BUDGET SUMMARY:

	FY 2013 Actual	FY 2014 Approved Budget	FY 2014 Estimated Budget	<b>FY 2015 Adopted Budget</b>	Increase/Decrease FY 2014 App. To FY 2015	
					Amount	%
<b>Costs:</b>						
Personnel	0	0	20,000	<b>0</b>	0	0.00%
Operating	142,013	532,640	245,463	<b>0</b>	-532,640	-100.00%
Capital/Leases	1,546,733	650,000	1,845,731	<b>2,166,316</b>	1,516,316	233.28%
<b>TOTAL</b>	<b>1,688,745</b>	<b>1,182,640</b>	<b>2,111,194</b>	<b>2,166,316</b>	<b>983,676</b>	<b>83.18%</b>
<b>Revenue:</b>						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	1,395,117	1,182,640	2,111,194	<b>2,166,316</b>	983,676	83.18%
<b>TOTAL</b>	<b>1,395,117</b>	<b>1,182,640</b>	<b>2,111,194</b>	<b>2,166,316</b>	<b>983,676</b>	<b>83.18%</b>
 Full-time Positions	 0	 0	 0	 <b>0</b>	 0	 0.00%



# Statistics



Belle Grove Plantation  
Middletown, Virginia  
Built in 1797

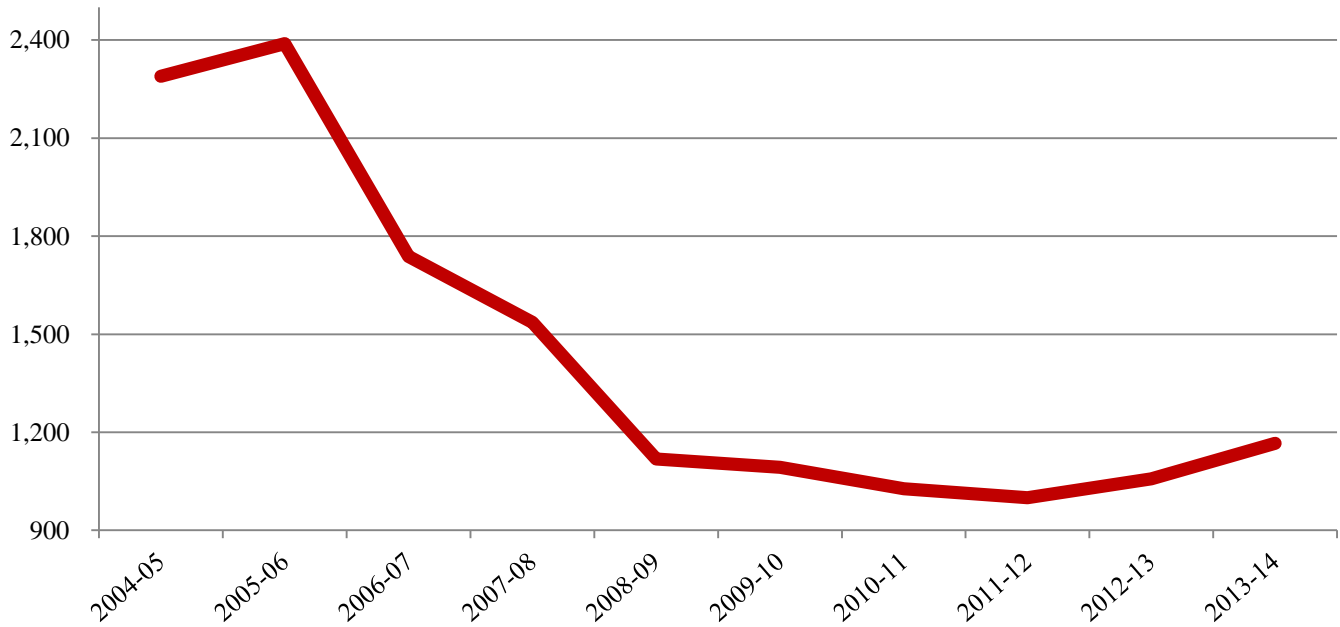
**Frederick County, Virginia**  
**Property Value and Construction**

**Last Ten Fiscal Years**

Fiscal Year	# of Permits	Commercial		Residential Construction	Property Value	
		Industrial Construction	# of Permits		Commercial/Residential	Non-Taxable
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	458,259,393	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
2012-13	214	53,220,821	844	74,842,367	7,696,001,678	825,565,280
2013-14	272	126,203,474	894	86,297,300	7,816,092,895	863,762,710

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

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



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

<b>Fiscal Year</b>	<b>Real Estate</b>	<b>Personal Property</b>	<b>Machinery &amp; Tools</b>	<b>Mobile Homes</b>	<b>Public Utility</b>		<b>Total</b>
					<b>Real Estate</b>	<b>Personal Property</b>	
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
2012-13	7,696,001,678	972,643,615	255,121,648	41,657,061	378,304,245	2,172,968	9,345,901,215
2013-14	7,816,092,895	1,006,173,853	282,244,524	41,946,199	342,658,871	2,194,437	9,491,310,779

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

## Frederick County, Virginia

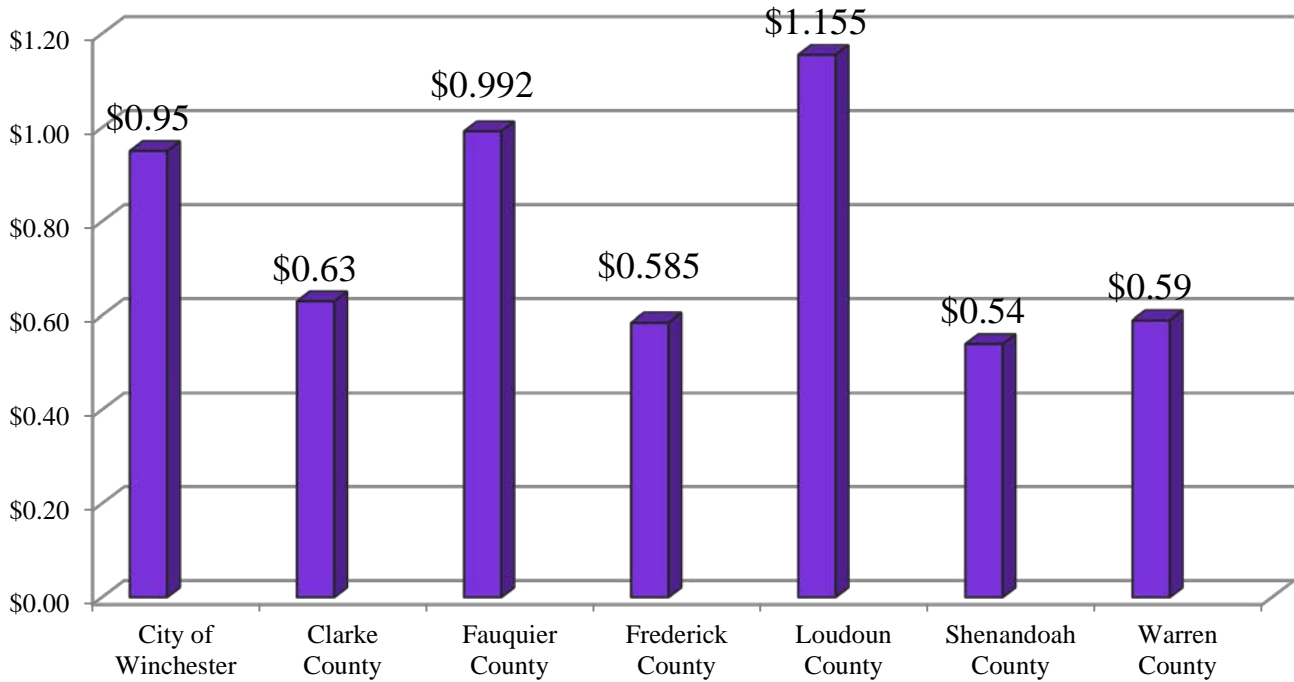
### Property Tax Rates

#### Last Ten Calendar Years

Calendar Year	Real Estate	Personal Property	Machinery and Tools	Mobile Homes	Public Utilities	
					Real Estate	Personal Property
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	0.585	4.86	2.00	0.585	0.585	4.86
2013	0.585	4.86	2.00	0.585	0.585	4.86
2014	0.585	4.86	2.00	0.585	0.585	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 Position**  
**At June 30, 2013**

	Component Units				
	Governmental Activities	Business- Type Activities	Total	School Board	Industrial Development Authority
<b>Assets:</b>					
Cash and cash equivalents	\$50,165,360	\$17,547,954	\$67,713,314	\$23,460,718	\$137,128
Restricted cash	0	11,791,736	11,791,736	0	0
Receivables, net	41,145,632	741,258	41,886,890	296,388	14
Advance to primary government	0	0	0	0	550,000
Due from other governments	9,321,332	0	9,321,332	4,302,715	0
Intergovernmental loan	734,939	0	734,939	0	0
Prepaid Expenses	4,972	0	4,972	0	1,915
Inventory	0	0	0	426,005	0
Capital Assets:					
Land and construction in progress	3,894,829	3,310,126	7,204,955	10,279,497	0
Other capital assets, net of accumulated depreciation	111,641,881	16,665,892	128,307,773	97,607,599	0
Capital assets, net	115,536,710	19,976,018	135,512,728	107,887,096	\$0
Total assets	216,908,945	50,056,966	266,965,911	136,372,922	689,057
<b>Deferred Outflows of Resources:</b>					
Deferred charge on refunding	\$20,485	\$0	\$20,485	\$0	\$0
<b>Liabilities:</b>					
Accounts payable and accrued expenses	\$1,782,116	\$728,107	2,510,223	\$18,286,691	\$0
Accrued interest payable	2,414,111	0	2,414,111	0	0
Claims payable	747,397	0	747,397	1,377,032	0
Advance from component unit	550,000	0	550,000	0	0
Unearned revenue	4,504	104	4,608	0	0
Amounts held for others	599,502	0	599,502	0	0
Long-term liabilities:					
Due within one year	13,541,351	111,810	13,653,161	700,148	0
Due in more than one year	139,455,571	11,839,655	151,295,226	3,823,871	550,000
Total Liabilities	159,094,552	12,679,676	171,774,228	24,187,742	550,000
<b>Deferred Inflows of Resources:</b>					
Unearned revenue - taxes	\$33,111,991	\$0	\$33,111,991	\$0	\$0
<b>Net Assets:</b>					
Invested in capital assets, net of related debt	-\$12,319,435	\$19,976,018	\$7,656,583	\$107,887,096	\$0
Unrestricted	37,042,322	17,401,272	54,443,594	4,298,084	139,057
Total net assets	24,722,887	37,377,290	62,100,177	112,185,180	139,057

## Frederick County, Virginia

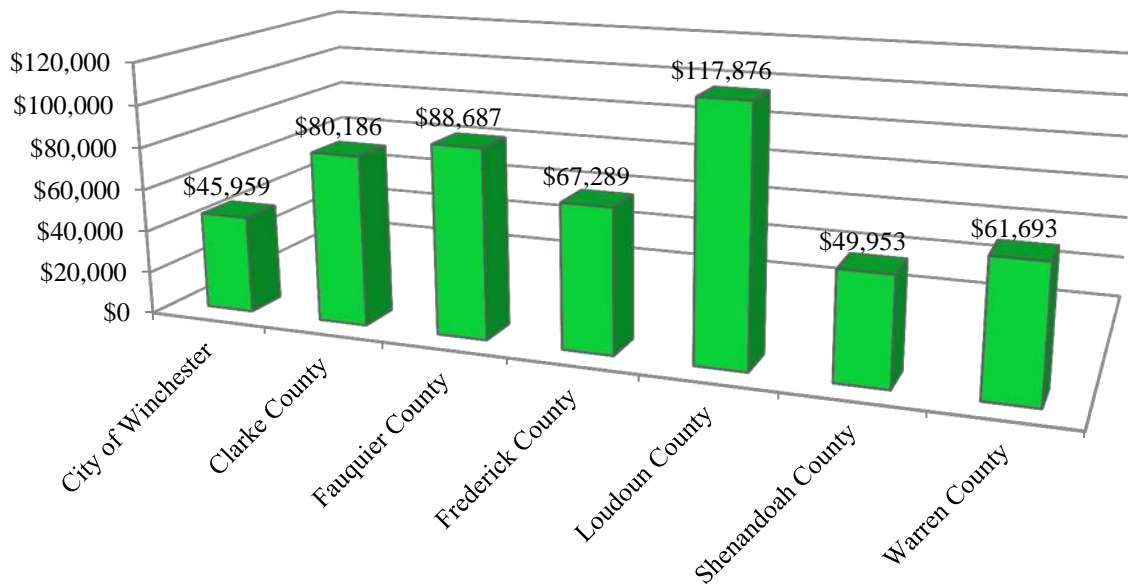
### Demographic Statistics

#### Last Ten Calendar Years

Calendar Year	Population (1)	Per Capita Income (1) (2)	School Enrollment (3)	Unemployment Rate (1)
2004	66,224	29,070	11,343	2.7%
2005	68,809	30,313	11,742	2.1%
2006	70,575	32,059	12,549	2.6%
2007	72,949	33,121	12,905	3.0%
2008	73,886	34,156	13,041	4.3%
2009	74,384	32,643	13,061	8.0%
2010	78,305	33,528	13,043	7.1%
2011	79,156	35,048	13,029	6.1%
2012	80,118	36,955	13,066	5.3%
2013	81,207	N/A	13,144	5.0%

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

**Median Household Income Comparison of Neighboring Counties and Cities**



## Frederick County, Virginia

### Additional Miscellaneous/Demographic Statistics

<b>Population by Gender</b>	1990 Census	2000 Census	2012 Estimate
Male	22,835	29,614	39,954
Female	22,889	29,577	40,522

<b>Employment and Business</b>	1990 Census	2000 Census	2012 Estimate
Age 16+ Population	34,799	45,332	63,048
In Labor Force	25,046	31,757	43,953
Employed	23,899	30,912	40,358
Unemployed	1,076	788	3,509
In Armed Forces	61	68	86
Not in Labor Force	9,753	13,575	19,096

<b>Population by Race/Ethnicity</b>	1990 Census	2000 Census	2012 Estimate
White	44,535	56,238	69,934
Black	830	1,550	3,175
American Indian or Alaska Native	68	92	234
Asian or Pacific Islander	215	396	969
Some Other Race	67	330	2,379
Two or More Races	--	600	1,580
Hispanic	292	1,003	5,168

<b>Vehicles Available</b>	1990 Census	2000 Census	2012 Estimate
Average Vehicles Per Household	2.1	2.0	2.3
0 Vehicles Available	605	852	839
1 Vehicle Available	3,761	5,268	5,781
2+ Vehicles Available	13,147	15,978	23,272

<b>Population by Age</b>	1990 Census	2000 Census	2012 Estimate
0 to 4	3,473	3,822	5,142
5 to 14	6,813	9,180	11,523
15 to 19	3,137	3,970	5,745
20 to 24	2,884	2,787	4,380
25 to 34	8,321	7,938	9,532
35 to 44	7,492	10,923	11,860
45 to 54	5,408	8,503	13,052
55 to 64	3,882	5,766	9,662
65 to 74	2,769	3,666	6,070
75 to 84	1,190	2,009	3,129
85+	349	627	1,113

<b>Marital Status</b>	1990 Census	2000 Census	2012 Estimate
Age 15+ Population	35,432	46,189	64,164
Married, Spouse Present	23,065	28,504	39,975
Married, Spouse Absent	924	1,866	2,504
Divorced	2,487	4,128	5,626
Widowed	2,092	2,604	3,596
Never Married	6,870	9,099	12,520

<b>Housing Units</b>	1990 Census	2000 Census	2012 Estimate
Total Housing Units	17,865	23,317	31,346
Owner Occupied	13,024	17,754	22,577
Renter Occupied	3,446	4,345	6,282
Vacant	1,393	1,223	2,487

<b>Educational Attainment</b>	1990 Census	2000 Census	2012 Estimate
Age 25+ Population	29,411	39,431	53,715
Grade K – 8	4,233	2,812	2,528
Grade 9 – 12	4,572	5,353	4,837
High School Graduate	10,014	14,085	18,066
Some College, No Degree	4,833	7,548	11,221
Associate's Degree	1,405	2,039	4,349
Bachelor's Degree	3,142	4,924	8,011
Graduate Degree	1,201	2,399	4,699

**Frederick County, Virginia**  
**Principal Real Property Taxpayers**  
**At June 30, 2014**

<b>Taxpayer</b>	<b>Type of Business</b>	<b>Assessed Valuation (1)</b>	<b>Percentage of Total Assessed Valuation</b>
Trans Allegheny Interstate	Utility	\$122,050,579	1.53%
Shenandoah Valley Elec. Coop.	Utility	\$43,008,889	0.54%
Rappahannock Electric	Utility	\$42,741,797	0.53%
Fort Collier Group	Industrial Park	\$39,366,400	0.49%
Verizon Virginia	Utility	\$34,756,929	0.43%
Cowperwood FEMA LLC	Federal Government	\$33,970,500	0.42%
The Village at Orchard Ridge	Senior Living Community	\$33,299,300	0.42%
H P Hood	Dairy Plant	\$31,210,100	0.39%
EIP Winchester Owner	Distribution	\$31,086,100	0.39%
Washington Gas Light	Utility	\$22,251,718	0.28%
<b>Total</b>		<b>\$433,742,312</b>	<b>5.42%</b>
Total assessed valuation for all real property – 2013 calendar year assessment		\$8,001,543,952	100.00%

(1) Percentage of total assessed valuation is based on 2013 tax year assessed value for real property taxes.



## Frederick County, Virginia

### Miscellaneous Statistics

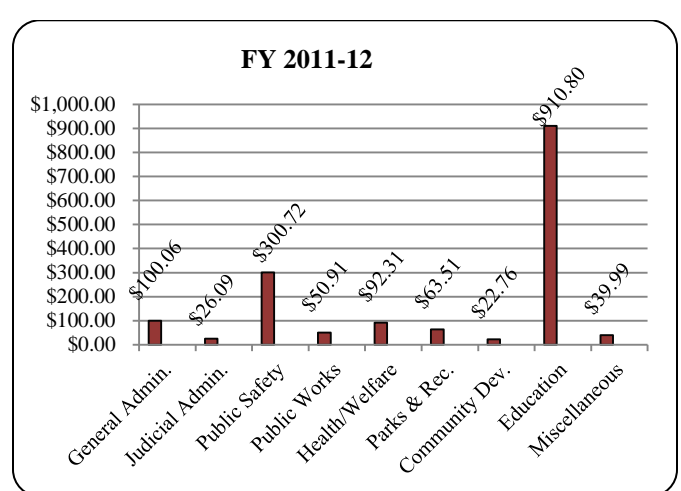
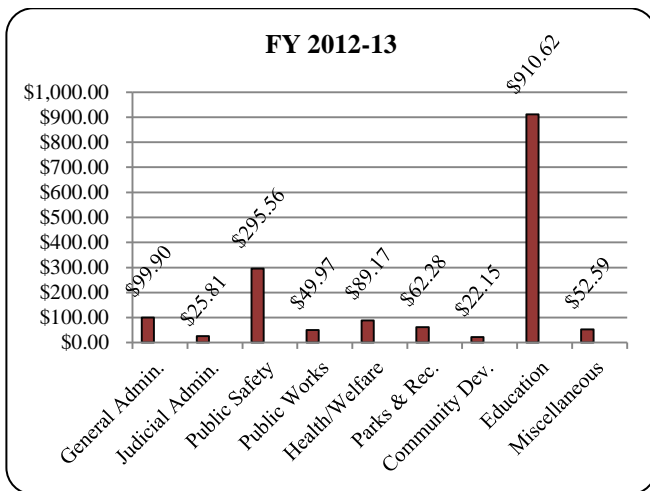
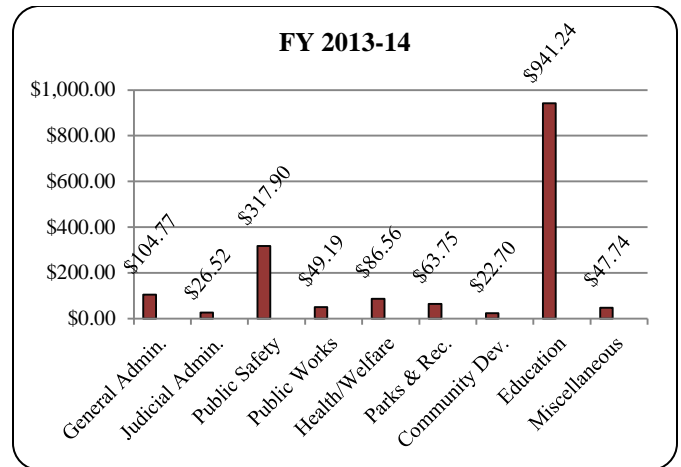
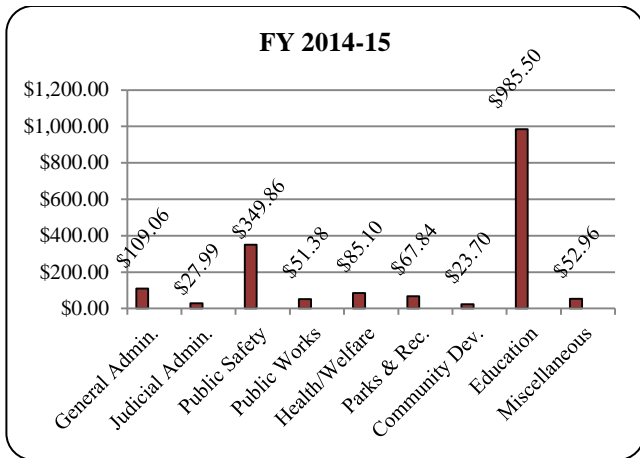
At June 30, 2014

Form of Government:	County Administrator	
Area:	427 square miles	
Fire Protection:	Number of volunteer fire stations	11
	Number of volunteer firefighters	550
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	13,045
	Number of instructional personnel	1,434
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	413,778
	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	2
	Number of Frederick County Govt sites maintained	4
	Number of Frederick County Public Schools sites maintained	21
	Total FCPS acreage maintained	272
	Number of basicREC sites	8
	Number of recreation program participants	52,578
Building Permits Issued:	Residential and Commercial	1,166

## FREDERICK COUNTY TAXPAYER COSTS

	General Fund FY 2014-15	Per Capita \$	% of Total
General Administration	\$8,856,088	\$109.06	6.22%
Judicial Administration	2,273,085	27.99	1.60%
Public Safety	28,411,307	349.86	19.95%
Public Works	4,172,249	51.38	2.93%
Health/Welfare	6,910,546	85.10	4.85%
Parks & Rec./Cultural	5,508,713	67.84	3.87%
Community Development	1,924,902	23.70	1.35%
Education (includes Debt Svc.)	80,029,891	985.50	56.21%
Miscellaneous	4,300,781	52.96	3.02%
	\$142,387,562	\$1,753.39	100.00%

Dollar amounts are based on an estimated population of 81,207 and a total General Fund budget of \$142,387,562.



# Glossary



Winchester Regional Airport  
Winchester, Virginia  
Established 1987

## BUDGET GLOSSARY

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

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

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

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

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

<b>Personal Property:</b>	A category of property, other than real estate, so identified for purposes of taxation. It includes personally owned items, corporate property and business equipment. Examples include automobiles, motorcycles, trailers, boats, airplanes, business furnishings and manufacturing equipment. Goods held by manufacturers, wholesalers or retailers (inventory) are not included.
<b>Proffer:</b>	An offer of cash or property. This usually refers to property, cash or structural improvements offered by contractors in land development projects.
<b>Property Tax:</b>	Property taxes are levied on both real and personal property according to the property's valuation and the tax rate.
<b>Proprietary Funds:</b>	There are two types of proprietary funds: Enterprise Funds and Internal Service Funds. Enterprise Funds account for the financing of services to the general public where all or most of the operating expenses involved are recorded in the form of charges to users of such services. An example of an enterprise fund is the county's landfill. An internal service fund accounts for the financing of goods or services provided by one department or agency to other departments or agencies of the county government. An example of an internal service fund would be the health insurance fund.
<b>Proration:</b>	A system in which taxes are assessed proportionally during the year.
<b>Real Property:</b>	Real estate, including land and improvements, classified for purposes of tax assessment.
<b>Revenue:</b>	Funds that the government receives as income. It includes such items as tax payments, fees form specific services, receipts from other governments, fines, forfeitures, grants, shared revenues and interest income.
<b>RCRA:</b>	Resource Conservation and Recovery Act
<b>SOL:</b>	Standards of Learning
<b>SOQ:</b>	Standards of Quality
<b>Special Revenue Fund:</b>	A fund used to account for revenues from specific taxes or other earmarked revenue sources which by law are designated to finance particular functions or activities of government. After the fund is established, it usually continues year after year until discontinued or revised by proper legislative authority.
<b>Tax Rate:</b>	The level of taxation stated in terms of either a dollar amount (i.e., .85 per \$100 assessed valuation) or a percentage of the value of the tax base (i.e., 4.5% sales tax).
<b>Tipping Fees:</b>	The cost for using the landfill; generally levied on tonnage of solid waste.
<b>User Fees:</b>	These are charges for certain county services used by the public. Examples include fees for the use of swimming pools, summer camps and animal adoption.
<b>VPSA:</b>	Virginia Public School Authority (VPSA) was created by the General Assembly of Virginia in 1962 for the purpose of supplementing the existing method of capital programs for public schools in the counties, cities and town of the commonwealth.



# Index



Rouss City Hall  
City of Winchester, Virginia  
Built in 1901

## INDEX

### A

---

Adminis ration – summary, **69**  
Agency Funds – definition, **60**  
Airport Authority  
    Operating, **170-171**  
Ambulance and Rescue Service, **108**  
Animal Shelter, **130-131**  
Area Agency on Aging, **135**  
A. S. A. P., **166**  
Assessed Valuation, **202**

### B

---

Basis of Budgeting, **5**  
Basis of Financial Reporting, **59-60**  
Board of Supervisors, **70-71**  
Bonds  
    Outstanding, **8**  
    School, **9**  
Budget  
    adoption, **1-4**  
    amendment, **5-6**  
    calendar, **10**  
    development, **i-ii**  
    flow chart, **5**  
    issues, **i-iv**  
    policies, **xii-xv**  
    process, **i-ii, 1-4**  
    Summary by Category, **15-17**  
Building Appeals Board, **155**  
Building Permits  
    issued, **201**  
    value, **201**  
Business-Type Activities, **59**

### C

---

Capital Expenses by Fund, **197-199**  
Capital Improvements Plan, **192-197**  
Capital Policies, **xiv**  
Capital Projects  
    School Capital Projects Fund, **200**  
Circuit Court, **94**  
Clearbrook Park, **146**  
Clerk of the Circuit Court, **97-98**  
Commissioner of the Revenue, **79-80**

Commonwealth Attorney, **100-101**  
Community College, **140**  
Community Development – summary, **149**  
Community Development Authority Fund, **172**  
Component Units, **59**  
Core Values, **xi**  
Cost of Living, **67**  
County Administrator, **72-73**  
County Attorney, **74-75**  
County Office Buildings, **129**  
Crime Rate, **67**

### D

---

Debt Limit, **xiv, 7-9**  
Debt Management Policies, **xiv, 7-9**  
Debt Service  
    Fund, see Schools  
Demographic Statistics, **205-206**  
Division of Court Services  
    A.S.A.P., **165**  
    Inebriate Center, **167**

### E

---

Economic Development, **152-153**  
Electoral Board, **90**  
Employees  
    Number of, **18**  
Employment Trends, **66**  
EMS Revenue Recovery Fund, **174**  
Engineering, **121-122**  
Enterprise Fund – definition, **60**  
Expenditure Analysis, **12, 15-17, 21**  
Expenditures by Source, **21-23**  
Extension, **158-159**

### F

---

Fiduciary Fund – definition, **60**  
Finance Department, **84-85**  
Financial Management Policies, **xii-xv**  
Fire and Rescue, **114-115**  
Fund Balance  
    policy, **57**  
    projected, **58**  
    Statement, **55-59**  
Fund Summary, **15-17**

# INDEX

## G

---

General District Court, **95**  
General Fund  
    revenue analysis, **29**  
    revenue comparison, **28**  
    revenues, **27-40**  
Glossary, **210-214**  
Governmental Funds – definition, **59**

## H

---

Handley Library, **67, 148**  
Harriet S. Sides Trust Fund, **188**  
Health and Welfare – summary, **132**  
Health Department, **133**  
Higher Education, **67**  
History, **62-64**  
Human Resources, **76-77**

## I

---

Indebtedness – long-term, **9**  
Independent Auditor, **78**  
Information Technologies, **86-87**  
Inspections  
    Department of, **112-113**  
    Permits issued, **201**  
Internal Service Fund – definition, **60**  
Investment Policies, **xv**

## J

---

Judicial Administration – summary, **93**  
Juvenile and Domestic Relations Court, **96**  
Juvenile Court Probation, **110-111**

## L

---

Lake Holiday Sanitary District, **173**  
Landfill  
    Fund, **163-164**  
    tipping fees, **22**

Larrick Trust Fund, **188**  
Law Library, **99**  
Library Services, **67**  
Litter Control, **126**  
Lord Fairfax Community College, **140**

## M

---

Maintenance Department, **127-128**  
Management Information Systems, **88**  
Median Household Income, **205**  
Medical Care, **68**

## N

---

Northern Shenandoah Valley  
    Regional Commission, **156**  
Northwestern Community Services, **134**  
Northwestern Regional Adult Detention  
    Center, **161-162**  
NREP Operating Fund, **189**  
NREP Textbook Fund, **190**  
Nutrition Services  
    See Schools

## O

---

Organization of Funds, **24-26**  
Organizational Chart, **xvi**

## P

---

Parks  
    Administration, **143**  
    Maintenance, **144**  
Parks, Recreational & Cultural – summary, **68, 141**  
Part-time Personnel, **20**  
Per Capita Income, **205**  
Personal Property Taxes, **vii, 30, 203**  
Physical Characteristics – County, **64**  
Planning and Development, **150-151**  
Population, **x, 64-65, 205**  
Principal Taxpayers, **207**

## INDEX

Private Purpose Trust Funds, **60**  
Programmatic Goals, **xii-xiii**  
Property Tax  
    rates, **vii, 30, 202**  
    relief, **135**  
Proprietary Fund – definition, **60**  
Public Assistance, **139**  
Public Safety – summary, **104**  
Public Safety Communications, **116-117**  
Public Safety Contributions, **109**  
Public Works – summary, **118**

---

### Q

---

Quality of life, **67-68**

---

### R

---

Real Estate Taxes, **vii, 30, 203**  
Reassessment, Department of, **81**  
Recreation Centers, **145**  
Refuse  
    Collection, **123-124**  
    Disposal, **125**  
Regional Library, **148**  
Registrar, **91-92**  
Reserve Fund Policies, **x**  
Revenue  
    Airport Authority, **45**  
    Analysis, **11, 13, 28, 29**  
    Community Development Authority, **45**  
    Consolidated Services, **52**  
    Detention Center, **41**  
    Division of Court Services, **43**  
    EMS Revenue Recovery, **46**  
    General Fund, **13, 27-40**  
    Lake Holiday Sanitary District, **46**  
    Landfill, **42**  
    NREP Operating, **54**  
    NREP Textbook, **54**  
    School Capital Projects, **51**  
    School Debt Service, **51**  
    School Nutrition Services, **52**  
    School Operating, **47-50**  
    School Textbook, **53**  
    School Trust Fund, **53**  
    Shawneeland Sanitary District, **44**  
Road Administration, **119**

---

### S

---

School  
    Administration, **178**  
    Attendance & Health Services, **178**  
    Capital Projects Fund, **200**  
    Contingency Reserve, **185**  
    Consolidated Services, **191**  
    Debt Service, **183**  
    Enrollment, **65-66, 205, 208**  
    Facilities, **181**  
    Instruction, **177**  
    NREP Operating, **189**  
    NREP Textbook, **190**  
    Nutrition Services, **186**  
    Operation & Maintenance Services, **180**  
    Pupil Transportation, **179**  
    Summary, **65-66, 175**  
    Technology, **182**  
    Textbook Fund, **187**  
    Transfers, **184**  
    Trust Funds, **188**  
Shawneeland Sanitary District, **168-169**  
Sherando Park, **147**  
Sheriff, **105-106**  
Social Services Administration, **137-138**  
Soil & Water Conservation District, **157**  
Statement of Net Position, **204**  
Street Lights, **120**

---

### T

---

Treasurer, **82-83**  
Tax Exempt Organizations, **31**  
Taxes  
    Real Estate, **vii, 30, 203**  
    Personal Property, **vii, 30, 203**  
Taxpayer Costs, **209**  
Transfers  
    General Operating Fund, **160**  
    School Operating Fund, **184**  
Textbooks, see School

---

### U

---

Unemployment  
    Rate, **66, 205**  
Unfunded Requests, **ii-iii, viii**

## **INDEX**

### **V**

---

Victim/Witness Program, **102-103**

Vision Statement, **xi**

Volunteer Fire Departments, **107**

### **Z**

---

Zoning Board, **154**