



# *Frederick County, Virginia*



## **2016-2017 Annual Budget**

**FREDERICK COUNTY, VIRGINIA  
BOARD OF SUPERVISORS  
2016-2017**



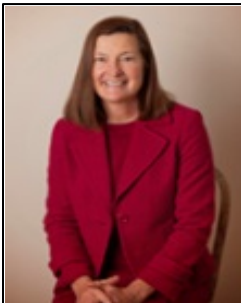
**Charles S. DeHaven, Chairman**



**Gene E. Fisher Vice-Chairman  
Shawnee District**



**Gary A. Lofton  
Back Creek District**



**Judith McCann-Slaughter  
Stonewall District**



**Robert W. Wells  
Opequon District**



**Blaine P. Dunn  
Red Bud District**



**Robert A. Hess  
Gainesboro District**

# FREDERICK COUNTY, VIRGINIA

## OFFICIALS

**2016-2017**

Brenda G. Garton ..... County Administrator  
Kris C. Tierney ..... Deputy County Administrator – Community Development  
Jay E. Tibbs ..... Deputy County Administrator – Human Services  
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  
Rebecca A. Merriner ..... Human Resources Director  
Allen S. Varner ..... Information Technologies Director  
Charles B. Tyson ..... Management Information Systems Director  
Michael T. Ruddy ..... 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  
Leonard W. Millholland ..... Sheriff  
Thomas J. Wilson IV. .... Chief Judge of the Circuit Court  
W. Dale Houff ..... Chief Judge of the General District Court  
Elizabeth Kellas Burton ..... Chief Judge of the Juvenile and Domestic Relations Court  
Rebecca P. Hogan ..... Clerk of the Circuit Court  
Andrea Cosans ..... A. S. A. P. Director  
Tamara Green ..... Social Services Director  
Joanne Leonardis ..... Social Services Board Chairman  
David Crabtree ..... Health Department District Administrator  
Gary Oates ..... Sanitation Authority Chairman  
Eric R. Lawrence ..... 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**

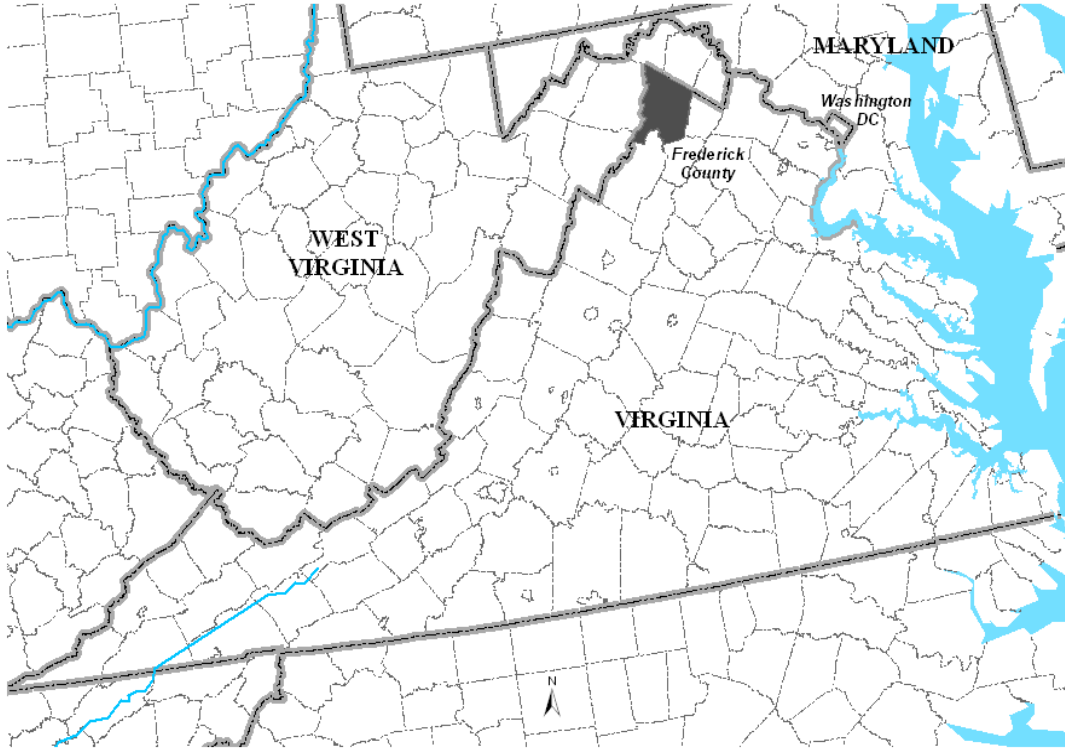
For the Fiscal Year Beginning

**July 1, 2015**

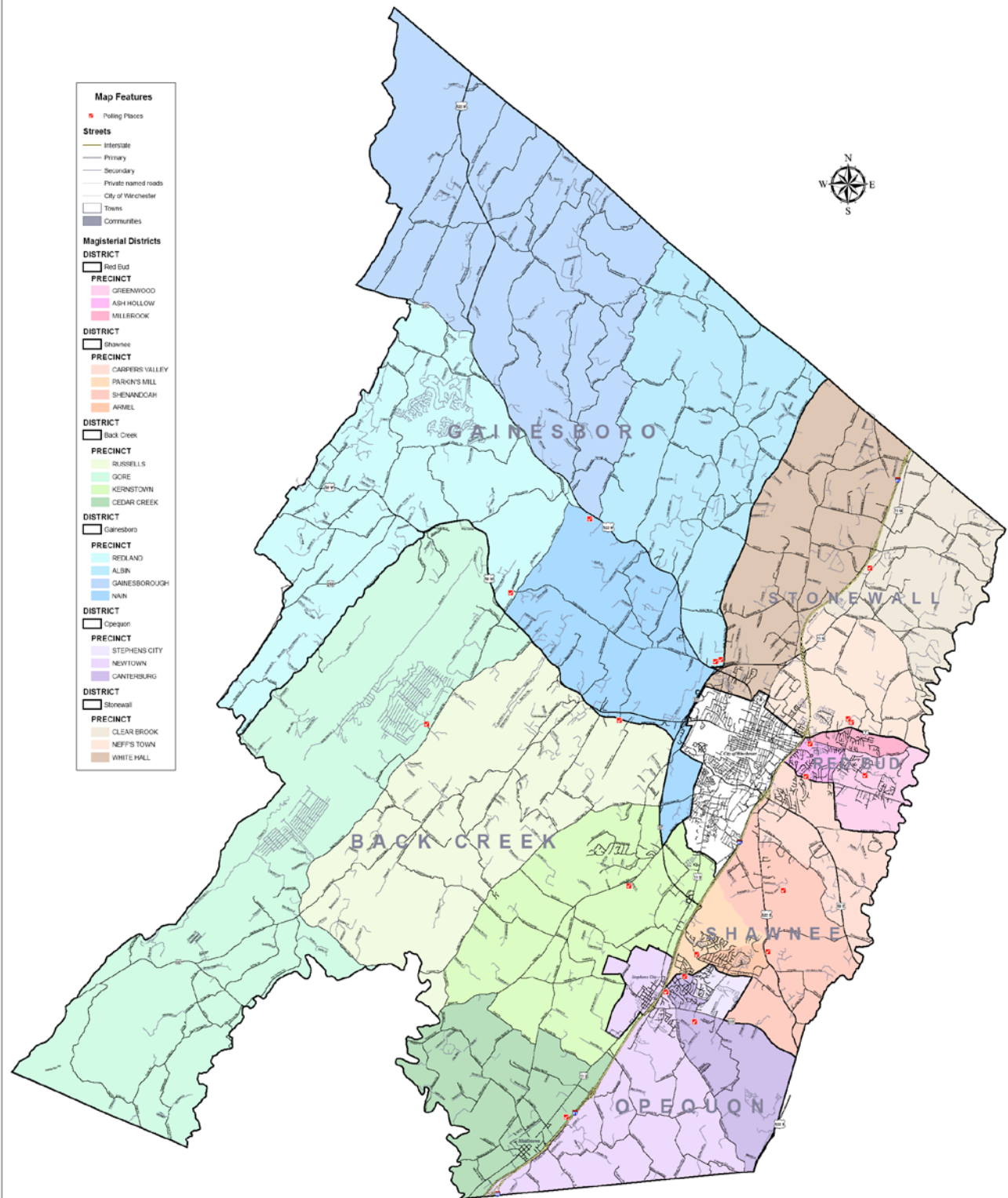
Executive Director

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, 2015. 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
  - MILLERBROOK
- DISTRICT**
- Shawnee
- 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
  - NEFF'S 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 2016-2017**

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# Budget Message



Old Frederick County Courthouse  
Winchester, Virginia



**Brenda G. Garton**  
County Administrator

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E-mail:  
bgarton@fcva.us

July 1, 2016

Mr. Chairman, Members of the Board of Supervisors and Residents of Frederick County:

I am pleased to present you and the residents of Frederick County with the Adopted Budget for Fiscal Year 2016-2017 that is balanced with a minimal real property tax rate increase.

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. Public safety needs and concerns, overtime issues, education needs including the opening of the new middle school in the fall, and the use of fund balance funding to balance the budget 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 continued 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 2017 Budget Process, Development and Issues**

The FY 2017 budget process began in October 2015 with departments and outside agencies receiving budget packets for completion and submission to the Finance Department in November 2015. The Finance Committee Chairman presented a budget memo in October 2015 to share his concerns on the upcoming budget. In his memo, the Chairman outlined several important components: 1) the continued need to concentrate on addressing public safety issues; 2) a reduced tax rate would be favorable, but it is anticipated that the property tax rate will remain constant; 3) use of fund balance may need to be considered in budget development; 4) new revenue funding with the school system will be consistent with current funding allocations; 5) identify and quantify capital investments needs and devise a plan to catch up on deferred capital needs; 6) public safety and educational needs should be a priority; and 7) the size of government should be minimized where possible and desirable.

These components were relayed as part of the budget directive given to department heads and constitutional officers.

A County Administrator's Budget Committee was established at the beginning of the budget process to meet with departments, constitutional offices, and outside agencies to listen and understand the requests being presented. These meetings took place from mid-December 2015 through January 2016.

Total General Fund requests equaled \$184,327,280, an increase over the FY 2016 adopted budget of \$29,513,636. This amount includes a \$16 million requested increase in the transfer to the school system.

Looking at what departments requested for FY 2017, most increases were made up of capital requests and new positions. Capital purchases have been deferred for many years due to budget constraints. Total General Fund capital requests totaled over \$5.2 million. Here is a condensed summary of some of the larger needs requested to be funded or purchased in FY 2017 for the General Fund:

<b>Information Technology:</b>	
Server & virtual environment 5 year refresh – 5 year lease	\$111,000
<b>Registrar’s Office:</b>	
60 voting machines and related equipment and training	\$297,333
<b>Sheriff’s Office:</b>	
Four thermal imagers – Patrol/Search & Rescue	\$31,416
34 marked patrol vehicles	\$884,884
Three unmarked vehicles for Investigators	\$75,000
Five 4x4 vehicles	\$127,500
Associated equipment for marked patrol vehicles	\$171,696
<b>Public Safety Communications:</b>	
Replacement base stations and consoles	\$839,000
<b>Fire and Rescue:</b>	
Vehicles – two replacement, four new	\$182,000
Radio Equipment – includes equipment for new vehicles	\$30,000
Replacement of Engine 10	\$100,000
PortaCount and required equipment	\$20,000
Fifteen Gas Meters	\$86,250
Scanner/Plotter	\$8,000
BulEx Bullseye System	\$11,000
Training Manikins	\$160,000
Hydraulic Extrication Equipment	\$90,000
<b>Parks and Recreation:</b>	
Land – Abrams Creek Trail Easements	\$84,000
Outdoor Aquatic Renovations	\$175,000
Indoor Aquatic Center Design	\$480,000
Vehicle Replacements – One van and two pickup trucks	\$95,000
Replacement mower 11’ cut, 60 HP – Clearbrook Park	\$74,500
Dump trailer to replace dump truck	\$9,000
Three work carts – replace golf carts	\$33,000
Replacement Paint Machine – Clearbrook Park	\$13,200
Tractor 60 HP/loader/backhoe - replacement – Sherando Park	\$58,000
Replacement Infield Drag Self-Propelled – Sherando Park	\$18,000
Four soccer goals – Sherando Park	\$11,500

The school system had capital requests totaling \$5.1 million in FY 2017. As mentioned earlier, many capital requests for the General Fund and the school system have been delayed due to budget constraints. Knowing that many of these requests were of high importance and very critical, the Board of Supervisors opted to hold a public hearing to allocate \$7 million from unreserved fund balance in February 2016 to fund these critical needs, with \$4 million earmarked for the school needs and \$3 million allocated to the General Fund. As mentioned, the General Fund had FY 2017 capital requests totaling \$5.2 million. With the \$3 million allocation for the General Fund, it will be determined by the County Administrator what requested capital items, to include those on the list above, will be approved and funded.

Another large request in terms of dollars was new positions. When the economy took its downward turn starting in FY 2010, many positions were eliminated or not refilled. With the economy now in the middle

of what appears to be an improving period, many departments have witnessed heavier workloads reminiscent of years past. The new positions requested in all funds for FY 2017 are as follows:

<b>Department</b>	<b>Quantity</b>	<b>Position</b>
<b>General Fund:</b>		
County Attorney	1	Assistant County Attorney
Human Resources	1	HR Specialist
Human Resources	1	HR Assistant
Commonwealth Attorney	1	Assistant Commonwealth Attorney
Sheriff	17	Deputy I
Sheriff	1	Crime Prevention Specialist
Fire and Rescue	21	Firefighter
Fire and Rescue	2	Training Officer
Parks and Recreation	1	Program Coordinator
Planning & Development	1	Planner I
<b>Regional Jail</b>	<b>3</b>	<b>Correctional Officer</b>
<b>Shawneeland</b>	<b>1</b>	<b>Laborer</b>
<b>EDA</b>	<b>1</b>	<b>Research Manager</b>
<b>School System</b>	<b>49</b>	

**Key Elements of the Original Proposed Budget**

Total estimated increase in revenue in the General Fund	\$8,792,939
Less removal of use of fund balance	<u>-7,300,000</u>
Available funds	\$1,492,939

From the beginning of the budget process, the County Administrator recommended eliminating the use of unreserved fund balance to balance the budget. As shown above, increases in General Fund revenue were \$8.7 million. With the removal of fund balance use, that left \$1.4 million in new revenue. Included in this \$1.4 million are revenues designated for specific purposes and not available to share with the schools such as Compensation Board funding, building permits, parks and recreation fees, and state grants. With these revenues removed as well, that left \$558,647 to share with the schools. Using the historical split of funds between the School System (57%) and the General Fund (43%), that equals to \$318,429 for the schools and \$240,218 for the General Fund. With this in mind, there was no doubt that a real estate tax rate increase would be proposed. The Board of Supervisors were given scenarios with real estate tax rate increases of 6, 8, 10, and 12 cents which were deliberated and discussed at several budget worksessions. After these worksessions, the County Administrator ended up proposing an \$0.08 increase to the real estate tax rate. This would change the real estate tax rate from \$0.56 to \$0.64. This increase would provide \$6,400,000 in additional tax revenue. With this increase, the County Administrator was able to propose the following changes to the General Fund budget:

- Increase in local transfer to the schools of \$3,966,429
- 3% reserve for raises for county staff
- Health insurance premium increases of 7%
- Increases in funding for social services, health department, community services board (all jointly funded by the state)
- Increases in regionally funded operations: airport, tourism, library
- Regional Jail contribution increase
- CSA Fund transfer increase
- Increase in refuse collection fee for the county due to rate increase at the landfill
- New personnel:
  - 10 new firefighters
  - 6 new Sheriff's deputies
  - 1 new Assistant County Attorney

- 1 new Human Resources Specialist who will focus on training
- 1 new Assistant Commonwealth Attorney (already approved in FY 2016)
- 1 Adult Protective Services Supervisor in Social Services

The proposed \$0.08 real estate tax rate increase is the rate that the Board of Supervisors agreed to advertise for the budget public hearing that was held in March. Several other revenue adjustments were made to the original revenue numbers to be reflected for the budget public hearing:

- Increase of \$28,031 in Compensation Board funding for Commonwealth Attorney position
- Increase of \$11,988 to reflect an increase in Fee for Service revenue
- Increase of \$132,850 for proposed increase in transient occupancy tax of .5%

Sales tax revenue was increased by \$200,000 after the public hearing advertisement due to an additional review of revenues to see where other adjustments could be made.

After the public hearing, two more budget worksessions were held to discuss the concerns raised during the public hearing as well as to come to an agreement on the proposed real estate tax rate. The Board was divided throughout the budget process as to what the tax increase, if any, should be. Several Board members were not opposed to using a reduced amount of unreserved fund balance to balance the budget and work towards a complete discontinuation over several fiscal years. One Board member proposed a \$0.04 real estate tax increase which would generate \$3,200,000 in tax revenue, using \$2,000,000 from fund balance as well as \$1,600,000 from the additional revenue that will be realized at the June 2016 tax collection. This would increase the real estate tax rate from \$0.56 to \$0.60. This proposal would keep intact the County Administrator's changes listed above as well as give an additional \$228,000 to the school system.

After continued deliberations, the \$0.04 real estate tax rate was agreed upon and the FY 2017 County Budget was adopted on April 13, 2016.

A summary of the FY 2017 Approved Budget with portions funded by the General Fund is shown in the table below:

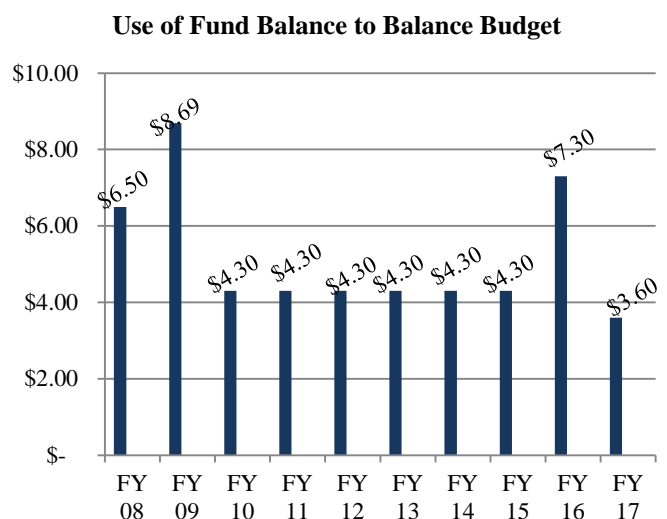
Category	Approved Budget	% of Total Budget	Portion funded by General Fund	% funded by General Fund
General Government Admin.	\$10,405,219	3.6%	\$9,560,632	92%
Judicial Administration	\$2,487,577	1.0%	\$1,335,611	54%
Public Safety	\$27,192,667	9.3%	\$22,327,473	82%
Public Works	\$4,853,387	1.7%	4,226,240	87%
Health/Welfare	\$8,700,921	3.0%	\$4,202,705	48%
Community College	\$78,819	0.0%	\$78,819	100%
Parks, Recreation & Cultural	\$6,218,950	2.1%	\$3,475,192	56%
Community Development	\$1,377,919	0.5%	\$1,134,501	82%
Non-Departmental	\$4,976,677	1.7%	\$4,976,677	100%
Regional Jail Fund	\$21,161,388	7.3%	\$5,299,912	25%
Landfill Fund	\$7,035,435	2.4%	\$0	0%
Division of Court Services Fund	\$704,994	0.2%	\$0	0%
Shawneeland Sanitary District Fund	\$942,848	0.4%	\$0	0%
Airport Authority Operating Fund	\$1,802,568	0.6%	\$133,642	7%
Lake Holiday Sanitary District Fund	\$779,998	0.3%	\$0	0%
EMS Revenue Recovery Fund	\$1,802,974	0.6%	\$0	0%
Economic Development Authority Fund	\$577,495	0.2%	\$570,245	99%
School Operating Fund	\$152,645,655	52.3%	\$75,038,173	49%
School Capital Fund	\$3,000,000	1.0%	\$0	0%
School Debt Service Fund	\$16,446,289	5.6%	\$15,972,475	97%

School Nutrition Services Fund	\$6,669,757	2.2%	\$0	0%
School Textbook Fund	\$2,666,452	0.9%	\$0	0%
NREP Operating/Textbook Fund	\$5,386,744	1.8%	\$0	0%
School Private Purpose Funds	\$75,000	0.0%	\$0	0%
Consolidated Services Fund	\$3,600,000	1.2%	\$0	0%
<b>Total County Adopted Budget</b>	<b>\$291,589,733</b>	<b>100.0%</b>	<b>\$148,332,297</b>	<b>51%</b>

General Fund changes for FY 2017 are listed above. With this revenue plan, there are significant changes to the school system budget for FY 2017 as well. Those are broken down as follows:

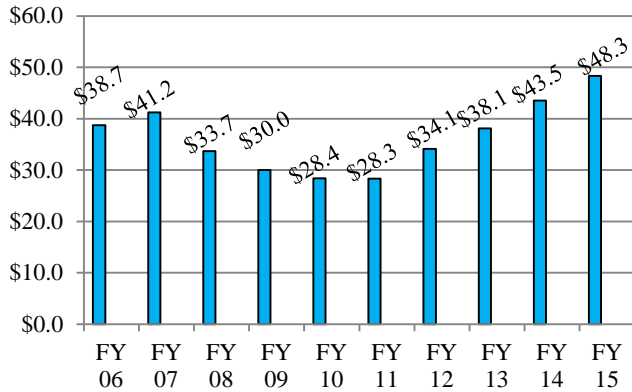
- ▶ FY 2016 increase of \$2.3 million in state revenue and \$3.0 in local revenue offset by a \$0.1 million reduction in other sources for the School Operating Fund will provide additional funding to support continued programs and services including increased payments for health insurance premiums and pension plans, opening the new Frederick County Middle School, a two percent salary increase for staff, and addressing instructional needs to increase student performance.
- ▶ Additional funding provides for the following instructional needs:
  - Two additional elementary instructional coaching positions to work side-by-side with teachers providing targeted professional development and modeling instructional strategies that directly benefit students.
  - New special education classroom teachers to address student needs and an additional elementary classroom teacher to address kindergarten through third grade class size.
- ▶ Additional operating funds will open the new Frederick County Middle School. These funds provide for four new bus drivers to accommodate new bus routes based on the school’s location, one new school bus, and additional teacher wages for moving into the replacement building.
- ▶ Additional funding provides for division-wide two percent salary increase as partially funded by the state.

The Board of Supervisors approved FY 2017 General Fund allocations to the school operating fund of \$75 million and \$15.9 million to the school debt service fund. This is a \$2.9 million increase to the school operating fund and a \$1.3 million increase to the school debt service fund compared to FY 2016. The Board of Supervisors allocates this funding in total. The General Fund budget increased by \$8.4 million from FY 2016, which includes the transfers to school operating and school debt. In order to support this budget, \$3.6 million was utilized from fund balance, a decrease of \$3.7 million over FY 2016. There has not been a decrease in fund balance funding since FY 2010. This fund balance usage can be broken down into two parts with \$2 million coming from unreserved fund balance and \$1.6 million coming from the additional revenue realized at the June tax collection from the \$0.04 real estate tax increase. 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.





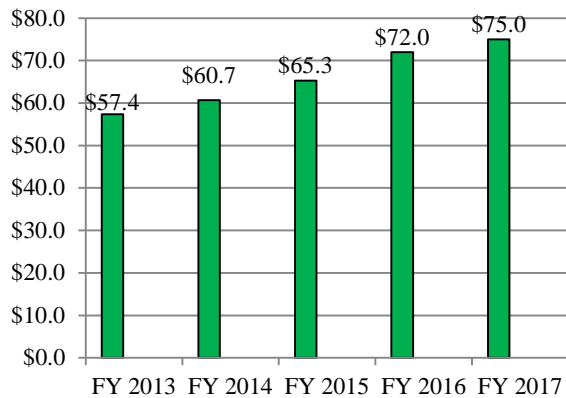
**Unassigned General Fund Balance at June 30**



The unassigned fund balance for the General Fund has remained at a manageable level for the past decade. There has been a twenty-five 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. For FY 2017, this equates to approximately \$27.7 million. As can be seen in the chart on the left, the unassigned fund balance level dropped to its lowest during the years of the most recent recession.

**County Expenditures**

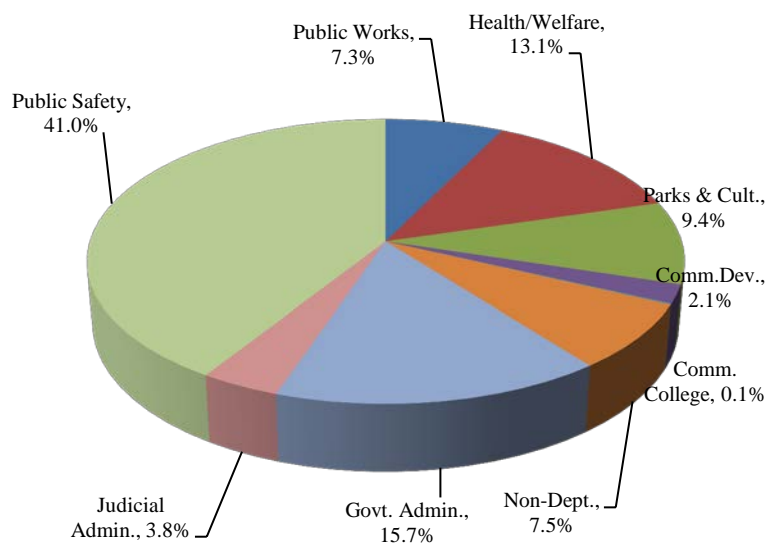
**Transfer to School Operating Fund**



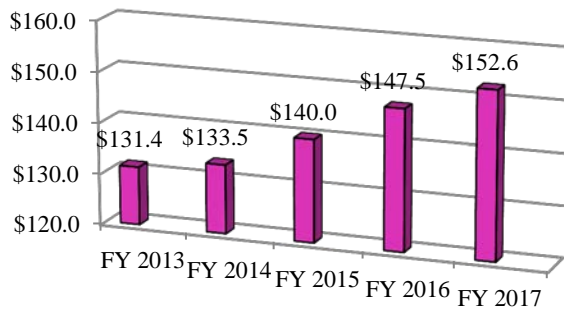
The total county budget for FY 2017 is \$291.5 million, an increase of 5.7% from the FY 2016 adopted budget. This figure does not include transfers made between various funds. The transfer from the General Fund to the School Operating Fund equals \$75,038,173, which is \$2,962,105, or 4.1% more than the transfer made for FY 2016. Looking back five years, the transfer to the School Operating Fund has increased 30.7%, or \$17,639,711. Another transfer occurs between the General Fund and the Regional Jail Fund. This contribution totals \$5,299,912, a 3.8% increase, or \$196,614, compared to FY 2016. This transfer has increased 33% or \$1,318,419 over the last five years due to increases in County inmate population and growing regional jail costs.

**General Fund**

The General Fund budget totals \$66.3 million, excluding school, jail, airport operating, and EDA transfers, an increase of 6.3%, or \$3,933,858 over FY 2016. Personnel expenses increased primarily due to eight positions added during FY 2016, and twenty-four new positions approved for FY 2017. Increases in operating expenses include Millwood Station Fire Department operating costs, CSA fund transfer increase, and social services needs including health department and community services board increases. General Fund expenditures have increased twenty-nine percent, or \$15.1 million over the past five years.



### School Operating Budget



### School Operating Fund

The School Operating Budget for FY 2017 is \$152.6 million which is an increase of 3.4% from FY 2016. Over the past five years, the School Operating Fund has increased sixteen percent, or \$21.1 million. This budget is based on a projected student enrollment of 13,117. Student enrollment has risen by 49 from September 2011 to September 2015. Over the last ten years, student enrollment has increased seven percent, or 869 students.

### School Construction

The school system must accommodate enrollment growth as the county's population grows. Additionally, replacement facilities are planned as the school system's buildings age. Construction projects included on the county's Capital Improvement Plan are shown below as approved by the county Board of Supervisors unless noted otherwise. School construction projects are approved at a public hearing separate from the annual public hearing for the budget. When construction funds are appropriated, the budget resolution allows for a carry forward of unused appropriation to the following year to continue funding the project. As of July 1, 2016, appropriation has been approved for designing the fourth high school, the twelfth elementary school, and an addition to Armel Elementary School.

- Construction of the 12<sup>th</sup> elementary school near Snowden Bridge and an addition to Armel Elementary School are first priority projects on the CIP. Projected student population growth is driving the need of the 12<sup>th</sup> elementary school and Armel's addition. Two of the fastest growing developments over the next few years will occur in these schools' attendance zones. The anticipated opening date of the school is the summer of 2018.
- Construction of the county's 4<sup>th</sup> high school is scheduled to begin August 2017 to accommodate a July 2020 opening. Two of the existing three high schools currently exceed program capacity, while the third high school is 91 percent of capacity. In total, high school enrollment is over capacity. A rezoning will not provide sufficient classroom space to accommodate projected enrollment growth. Funds were appropriated for architectural design for the building. Eighty-three acres of land beside Admiral Byrd Middle School has been purchased. According to the CIP, construction of the 4<sup>th</sup> high school is scheduled to begin August 2017 to accommodate a July 2020 opening.
- Renovation and upgrade to Robert E. Aylor Middle School is a priority on the Capital Improvements Plan. The current facility opened in 1969 and is in need of modernization and instruction delivery improvements. This project is in line for scheduling but has been delayed due to funding.
- 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.

## County Revenues

Tax rates adopted for calendar year 2016:

Real Estate	\$ .60 per \$100
Personal Property	\$4.86 per \$100
Business & Occupational	
Retail	\$ .20 per \$100
Contractors	\$ .16 per \$100
Professional Services (calculated on gross receipts)	\$ .58 per \$100
Wholesale (calculated on purchases)	\$ .05 per \$100
Machinery and Tools	\$2.00 on declining values

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

The FY 2017 revenue plan includes the use of \$3.6 million from the county's unreserved fund balance. Since the real estate tax rate was increased for the calendar year 2016 during the FY 2017 budget adoption, unbudgeted revenue for FY 2016 will be recognized, thus increasing the year end fund balance. After much discussion, the county chose to lessen the tax increase burden and use these funds to balance the budget. These funds make up \$1.6 million of the \$3.6 million used from unreserved fund balance to balance the budget.

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. Below is a summary of the General Fund revenue changes by category:

General Property Taxes	\$8,459,360
Other Local Taxes	\$2,932,131
Permits, Fees and Licenses	-\$352,759
Fines and Forfeitures	-\$30,803
Use of Money and Property	\$6,893
Charges for Services	\$232,070
Miscellaneous	-\$8,643
Recovered Costs	\$250,325
State Revenue	\$707,365
Federal Revenue	-\$3,000

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 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 \$27.7 million or approximately 45 days of operating funds.

### Unfunded Requests/Delayed Goals and Initiatives

The FY 2016-2017 budget addresses some of the needs of a steadily growing community in the aftermath of a recession. There are still many necessary and critical needs that remain unfunded. To name a few:

- Full local funding request from the school system
- New position requests
  - 12 of the 18 deputies requested by the Sheriff
  - 13 of the 23 positions requested by Fire and Rescue

- One additional Planner
- One Program Coordinator in Parks and Recreation
- Capital requests for various departments that will not be funded with the \$3 million allocation approved in FY 2016.
- Overtime funding requests
- Various requests for increases and new initiatives throughout the General Fund budget

The school division is projected to receive a net \$5.2 million more revenue from all sources for the operating fund – increase from state and local sources offset by a reduction in federal and miscellaneous dollars. Increased revenue was used to fund \$2.3 million additional costs to continue current services and programs, \$0.3 million to open the new Frederick County Middle School replacement building, \$0.3 million to add two instructional coaches and special education teachers, and \$2.2 million to provide a two percent salary increase for staff. The following budget priorities were not met:

- Delayed funding to maintain/improve K-12 pupil-teacher ratios.
- Delayed funding for a preschool program.
- Delayed funding for other items such as: staff development, equipment replacements, and other operational items.
- Delayed funding of an adequate school bus fleet replacement plan.
- Delayed funding for a competitive salary initiative for staff based on marketplace comparisons and compensation goals to attract, recruit, and retain quality staff.

### **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 and complies with financial policies.  
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.
- 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. Develop on-line tutorials to assist taxpayers.

- Employee Retention and Recruitment.

Strategy: Monitor local market salaries to provide salary scales that allow for competitiveness in the local job market.

### **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.

Frederick County prides itself on being “business friendly”. This moniker is well deserved as *Forbes* and others rank Frederick County among the top communities for doing business. This recognition is confirmed by the expansion of a variety of Fortune 200 companies in our area.

Frederick County’s economic success can be partly attributed to our existing business base. Companies such as HP Hood, M&H Plastics, Rubbermaid Commercial Products, and Southeastern Container provide a strong foundation on which our economy is built.

Several accolades received by Virginia and the Winchester/Frederick County area are:

- Frederick County – Top 15% of localities in Virginia for capital investment and new job growth over the last decade
- Winchester MSA – No. 15 on *Forbes* list of “Best Small Places for Business & Careers”
- Winchester MSA – No. 20 on *The Milkin Institute’s* list of “Best Performing Small Cities”
- Navy Federal Credit Union – No. 44 on *Fortune’s* list of 100 Best Companies to Work For”
- Winchester Medical Center – No. 6 on *U.S. News & World Report’s* list of “Top Virginia Hospitals”
- Kraft Foods & HP Hood – *Food Processing Magazine’s* list of “Top 100 Food & Beverage Companies”
- Valerie Hill Winery – awarded four medals at the 2015 Governor’s Cup
- Howard Shockey & Sons – ranked among *Virginia Business’* “Top General Contractors” in the Commonwealth based on revenues
- Trex Company – six Awards for Design Excellence (ADEX) from *Design Journal*
- Virginia ranks 7<sup>th</sup> in *Forbes* list of “Best States for Business”
- Virginia named to MoneyRates.com List of “10 Best States to Make a Living”

Frederick County will continue to vie for economic development projects in the future. Geographic location, transportation network, proximity to the Virginia Inland Port, workforce pool, and an immense commitment to business 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.

To discover this success, one can pinpoint to recent corporate investments, long term results and overall business environment and infrastructure enhancements. Frederick County was honored in 2015 by corporate investments made by Rubbermaid Commercial Products, Threshold Enterprises, Trex, Equus, Centgros, and Corrugated Container to name a few. These investments (\$193M and 420 jobs), coupled with many other businesses, placed Frederick County in special company. Over the last decade, Frederick County has been among the top tier of all localities in Virginia for new capital investment (\$880+M) and new jobs (4,900+) announced.

Critical workforce and infrastructure projects show that Frederick County, VA aims to stay a prime solution for business. The EDA's Career Pathway Program remains a sparkling testimonial of Frederick County's commitment to satisfying the long term employment need. A few statistics from this project in 2015 are as follows:

- 3,200 students and more than 70 educators were exposed to local career opportunities.



The Widget Cup

- The Inaugural Widget Cup provided the opportunity for fellow students, parents, teachers, and businesses to see STEM (Science, Technology, Engineering, and Math) and CTE (Career & Technical Education) students in action; translating coursework into real-world applications.

- The Worlds of Work Expo (WoW!) launched in 2015 with seventh grade students (3,000+) from surrounding Virginia regions experiencing a fun, interactive, and hands-on expo showcasing local careers.



Worlds of Work Expo (WoW!)

For present employer needs, Frederick County and the greater region are answering the call through innovative cost saving workforce solutions.

- A \$4 million grant from the U. S. Department of Labor was awarded to expand registered apprenticeships in advanced manufacturing occupations throughout the Shenandoah Valley.
- Valley On-the-Job Training (OJT) continues to provide wage subsidies where businesses can lower training costs for newly hired employees.

On the infrastructure side, Frederick County has made strides to remain a competitive option for corporate and boutique food manufacturers through Frederick-Winchester Service Authority's new Green Energy Facility, scheduled to be operational in 2016. The facility will process business's high-strength organic waste to generate electricity.

The outlook for a prosperous 2016 looks tremendous. Frederick County, VA will boast several new landing spots for business. Available industrial building inventory will grow with several new offerings boasting over 100,000 square feet each and another 270 acre industrial park is opening as well.

The Village at Orchard Ridge, which is a subsidiary of the National Lutheran Home, continues to develop its senior living facility. The next phase of its development will include a new four story approximately 148,000 square foot building, which is expected to include 80 independent living units, a new three story 27,000 square foot building, which is expected to include 24 independent living units, a one story approximately 12,000 square foot building expected to include ten skilled nursing units, an approximately 5,000 square foot expansion of the dining facilities, an approximately 16,000 square foot expansion of the wellness center, and other capital improvements. 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.



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 decreased significantly to an all-time low of 762 in FY 2011-2012. A come-back has occurred since then with the current FY 2015-2016 number of 1,220 residential permits being issued. The chart on page 204 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 82,623. Population in the county is anticipated to slowly increase to 97,192 by 2020 and much higher in 2030 with an estimate of 119,419 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, Finance Committee, School Board 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,

Brenda G. Garton  
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 two years.
- 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.

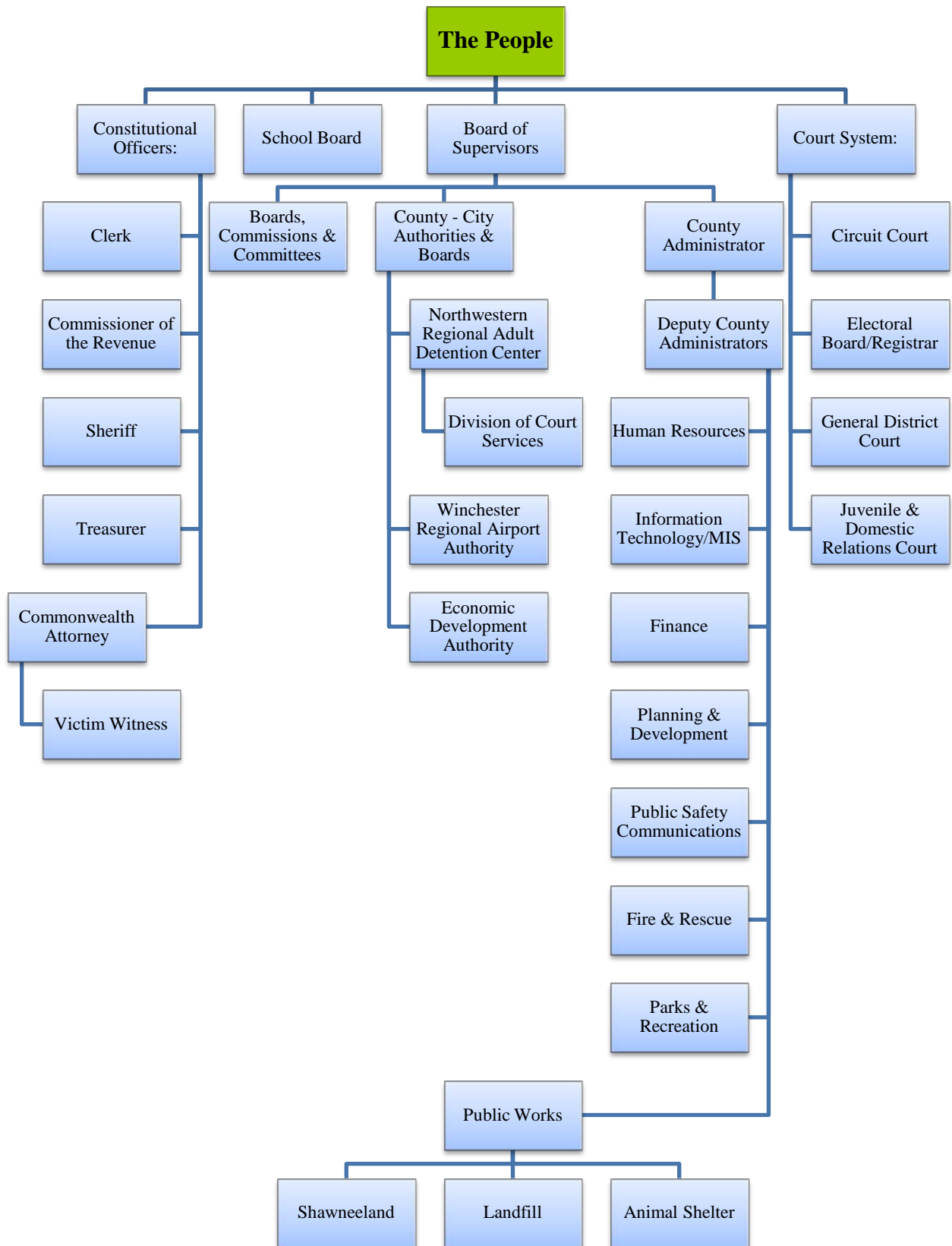
**E. Reserve Fund Policies**

- Undesignated fund balances at the close of each fiscal year should be equal to no less than 17% 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 2016-2017 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 2013 was \$229,432, in 2014 the average increased to \$235,326. In 2015 the average selling price of a home rose to \$243,120. This is almost a six percent increase in three years. As of April 2016, 1,023 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 2015 was 4.0%, down slightly from one year ago when the rate was 4.7%. The 2015 rate for Frederick County is slightly lower than the statewide rate of 4.4% and significantly lower than the national rate of 5.0%.

Frederick County's strongest economic indicators are in construction. Building related permits have increased over 25 percent over the prior year. Increases in the housing market echoes increases in other related revenue such as court recordation taxes. Other economic indicators such as sales and meals tax show continuous increases over the past few years of over 5%. All of the indicators give the county insight that we are in a growth cycle and the recession is now in the past.

The Board Chair listed out budget priorities to guide the County Administrator for the FY 2017 budget process:

- Concentrate on public safety issues.
- Attempt to keep property tax rates constant, though a reduction would be desirable.
- Consider use of a portion of fund balance to balance the budget.
- Allocate new funding with school system on a basis consistent with current funding allocations.
- Identify and quantify deferred capital investments to accomplish the development of a prioritized plan to catch up on these issues.
- Continue to minimize the size of government wherever possible.
- Consider Public Safety and Education needs of our community as a priority.

In answer to this list of budget priorities and objectives, the County Administrator developed an analysis of what she believed needed to be accomplished within the FY2017 proposed budget:

- Provide sufficient funding for employee compensation and raises.
- Provide reasonable funding for schools, using historic 57%/43% sharing of new revenues.
- Identify alternative revenue sources where possible.
- Preserve fund balance at an appropriate level, per Board policy and best practices.
- Ensure that funding levels throughout departments are at sufficient and reasonable levels, justified by historical spending and projected needs.
- Provide for a sufficient Contingency Fund to handle unexpected needs and to consolidate emergency funds in one place.

- Reduce overtime throughout the budget where possible.
- Provide for additional staff in critical areas.
- Follow best budgeting practices, not recommending use of fund balance for ongoing expenses.
- Reduce operating costs and promote efficiencies where possible.
- Ensure realistic and justifiable budget funding recommendations.
- Provide for capital funding, whether by ongoing revenues or fund balance, if necessary.
- Maintain service levels in all functional areas.
- Carefully consider funding requests for new initiatives.
- Address Public Safety needs.
- Provide for continued support of technology to ensure equipment infrastructure are up-to-date.
- Support community non-profits to extent desired by the Board of Supervisors to ensure special populations are served.
- Ensure that critical county and school capital needs are met.
- Create a County Administrator’s Budget Committee to work through the budget process.
- Meet with all requestors to ensure a thorough understanding of budget requests.
- Provide opportunities for partnership with Department Directors and Constitutional Officers in making budget recommendations.
- Utilize an open, transparent, and collaborative process.
- Provide detailed information for the Board of Supervisors so that Supervisors can make informed decisions in budget adoption and setting tax rates.
- Communicate proposed budget information clearly and as frequently as possible with Board members, Department Directors and Constitutional Officers, county staff, School Board Superintendent, the press, and the public.

Beginning in December and running through January, the County Administrator and her Budget Committee met with Department Directors, Constitutional Officers, and non-profit organizations to discuss and review their FY 2017 budget requests. The County Administrator made it clear in the beginning of this budget process that use of fund balance would not be considered for use for ongoing expenses as mentioned in the priorities and objectives listed above. After reviewing the department requests, it was determined that capital needs were frequent throughout the requests. The Board then decided in February to hold a public hearing and appropriate \$7 million from fund balance at that time with \$4 million for the School System’s capital needs and \$3 million for the General Fund capital needs. All General Fund capital requests were at that point removed from the FY 2017 departmental budget requests and those that were deemed critical needs were considered for funding from the additional capital appropriation initiated in fiscal year 2016.

Original General Fund expenditure requests submitted by departments as well as the School System transfer request for FY 2017 were \$29.5 million above the FY 2016 approved General Fund budget. Here is a breakdown by function:

<b>Function</b>	<b>FY 16 Approved</b>	<b>FY 17 Request</b>	<b>Increase (Decrease)</b>
General Government	9,529,674	11,348,449	1,818,775
Judicial Administration	2,314,476	2,632,841	318,365
Public Safety	30,994,820	38,678,697	7,683,877
Public Works	4,755,722	6,002,292	1,246,570
Health/Welfare	8,177,956	8,662,979	485,023
Comm. College	56,000	78,819	22,819
Parks/Cultural	5,892,391	7,399,336	1,506,945
Community Development	1,972,887	2,136,314	163,427
School Transfers	86,702,219	103,218,698	16,516,479
Non-Departmental	4,417,499	4,168,855	(248,644)



<b>Total</b>	<b>154,813,644</b>	<b>184,327,280</b>	<b>29,513,636</b>
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Two large requests were Public Safety, General Government, and Parks and Recreation, as well as the \$16.5 million increase requested by the School Board. Public Safety increases are primarily personnel and capital requests which include 18 positions for the Sheriff and associated vehicles and equipment, 23 positions for Fire and Rescue as well as vehicles and equipment, miscellaneous sheriff and fire and rescue equipment, jail contribution increase, and new communication consoles for the Emergency Communications Center. Parks and Recreation capital requests include design work for an indoor aquatic facility, outdoor aquatic renovations, and vehicle and equipment replacements.

At the beginning of the budget process, General Property Taxes and Other Local Taxes, which are the revenues to be shared with the school system, increased by \$7,858,647 due to growth. The changes in these revenue categories are listed below:

Revenue Category	Increase (Decrease)
Real Property Taxes	(823)
Public Service Corp. Taxes	200,000
Personal Property Taxes	5,105,189
Penalties, Interest, & Admin. Fees	(45,000)
Local Sales & Use Taxes	(49,700)
Utility Taxes	200,000
Business and Prof. Occup. Licenses	1,270,940
Motor Vehicle Licenses	40,000
Bank Stock Taxes	50,000
Recordation Taxes	373,000
Tax on Wills	3,000
Meals and Lodging Taxes	712,041
<b>Total Change in Property Taxes and Other Local Taxes</b>	<b>7,858,647</b>

Actual total revenues for the General Fund increased by \$8,620,070. The remaining \$761,423 is General Fund department specific and includes such revenue areas as permits, fees, fines, recovered costs, and state categorical funding.

Discussions then turned to what real estate tax rate would be needed to balance the FY 2017 budget. With the County Administrator not proposing any use of fund balance to balance the budget that meant that the \$7.3 million from fund balance used to balance the FY 2016 budget had to be absorbed in the \$7.8 million listed above. That meant that the amount available to split between the General Fund and the Schools was \$558,647 which equated to \$318,429 for the Schools and \$240,218 for the General Fund. This was the driving factor behind the County Administrator proposing a real estate tax increase. At worksession, the County Administrator presented different funding scenarios with real estate tax increases of 6, 8, 10, and 12 cents for informational purposes to give the Board an idea of the requests and needs that the County was faced with. The County Administrator's final proposal to the Board of Supervisors included an eight cent real estate tax rate increase. This would increase the real estate tax rate from \$0.56 to \$0.64. The Board of Supervisors agreed that this was the real estate tax rate that would be advertised for the budget public hearing.

Of the \$29 million in increased General Fund requests over present level, several key elements included in her proposal were:

- ▶ One new Assistant County Attorney
- ▶ One new HR Specialist
- ▶ Six new Deputies for the Sheriff's Office
- ▶ Ten new firefighters for Fire and Rescue

- ▶ One new position for Social Services
- ▶ Increase in local funding for schools of \$4.3 million including operating and debt service
- ▶ 3% reserve for raises for county staff
- ▶ Increases in funding for social services, health department, community services board (all jointly funded with the state)
- ▶ Increase in regionally funded operations: airport, tourism, library
- ▶ Regional Jail contribution increase
- ▶ CSA Fund transfer increase
- ▶ Increase in refuse collection fee for the county due to rate increase at the landfill

As mentioned earlier, FY 2017 capital requests were removed. This equated to \$5.2 million from the General Fund and \$5.1 from the School System. An additional \$4 million had to be cut from the General Fund and \$7 million had to be cut from the School Operating Fund.

The Public Hearing on the FY 2016-2017 budget was held on March 23, 2016. Twenty-eight citizens presented their views to the Board of Supervisors that night and included support of the tax increase, opposition to the tax increase, and support of various non-profit agencies.

The Board of Supervisors held a budget worksession after the Public Hearing to discuss funding and the tax rate. There were several Board Members in favor of the eight cent tax increase and several others that were not. One Board member presented a tax rate scenario that provided for a \$0.04 tax increase and use of fund balance of \$2 million as well as the windfall of approximately \$1.6 million that will be realized in June from the tax collections in that month. After deliberations, the \$0.04 cent real estate tax increase was agreed upon.

The proposed FY 2017 budget was adopted on April 13, 2016 with a real estate tax rate of \$0.60 per \$100. Revenue monitoring will continue with hopes that the current economic upswing continues.

	<b>4 cent w/\$3.6 M Fund Bal</b>	<b>County Administrator's Proposed</b>
<b>Total General Fund Projected Revenues</b>	<b>156,133,714</b>	<b>156,133,714</b>
Additional Revenue:		
Proposed RE tax increase (\$.01 = \$800,000): \$.08	3,200,000	6,400,000
Use of fund balance	2,000,000	
Use of additional FY 15-16 revenue collected in June due to tax rate increase	1,600,000	
Add'l. Comp. Bd. Revenue. for new Commonwealth Attorney position	28,031	28,031
Add'l. Revenue Recovery for Company 20	11,988	11,988
Proposed increase in transient occupancy tax by .5%	132,850	132,850
Increase in estimate for sales tax (estimates received after budget advertisement)	200,000	200,000
<b>Sub-Total Additional Revenue</b>	<b>7,172,869</b>	<b>6,772,869</b>
<b>Total Revised General Fund Projected Revenues</b>	<b>163,306,583</b>	<b>162,906,583</b>
<b>Total General Fund Expenditure Requests</b>	<b>184,327,280</b>	<b>184,327,280</b>
Less:		
Reductions in Proposed Capital Expenditures – General Fund & School	10,455,627	10,455,627
New positions not recommended for funding (48 requested, 29 unfunded)	1,515,597	1,515,597
Reductions in General Fund operating expenditures	2,029,874	2,201,874
Reduction in School Transfers Request	7,019,599	7,247,599
<b>Sub-Total of Reductions</b>	<b>21,020,697</b>	<b>21,420,697</b>
<b>Total Revised General Fund Projected Expenditures</b>	<b>163,306,583</b>	<b>162,906,583</b>

The chart above summarizes and compares the County Administrator’s proposed budget with the actual adopted scenario. There are also several slight revenue changes from the original projections provided. One of those revenue changes is an increase to the transient occupancy tax of 0.5%. This amount is earmarked for tourism related expenditures only and will go towards offsetting those expenses in the General Fund.

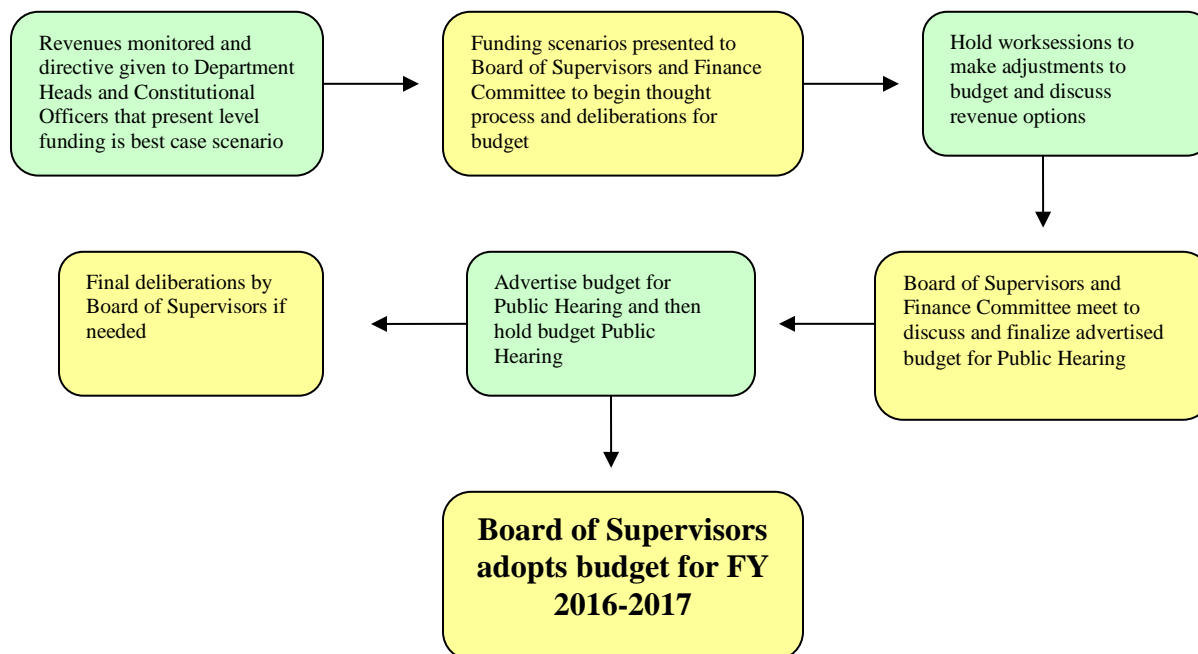
In summary, General Fund department expenditures increased over FY 2016 by \$4.1 million, or 6%. The General Fund transfer to the School Operating and School Debt Funds increased by \$4.3 million, or 5%. The General Fund had 48 requested new full-time positions and was funded 19 of those positions. The School Operating Fund had 49 requested new full-time positions and was funded eight of those positions.

Outside agency funding makes up a fair sum within the General Fund and usually always generates public opinion at the budget public hearing. This year, twenty-one agencies requested funding from Frederick County. Below is a chart that lists what the agencies requested for FY 2017 and the amount that was approved for FY 2017.

<b>Organization</b>	<b>FY 2017 Adopted Budget</b>	<b>FY 2017 Request</b>
NW Works, Inc.	\$25,000	\$26,500
Access Independence, Inc.	\$11,000	\$12,000
NSV Substance Abuse Coalition	\$60,000	\$60,000
Tourism Program	\$150,500	\$150,500
Courthouse Museum	\$25,000	\$25,000
CLEAN, Inc.	\$10,000	\$15,000
Our Health	\$20,000	\$25,000
Lord Fairfax EMS Council, Inc.	\$16,000	\$17,600
Health Department	\$393,867	\$393,867
Northwestern Community Services	\$343,440	\$343,440
Shenandoah Area Agency on Aging	\$63,000	\$66,000
The Laurel Center	\$6,000	\$8,000
Lord Fairfax Community College	\$78,819	\$78,819
The Handley Library	\$942,357	\$942,357
Shenandoah Apple Blossom Festival	\$5,000	\$5,000
NSV Regional Commission	\$45,915	\$45,915
Lord Fairfax Soil & Water	\$7,000	\$11,250
Blue Ridge Legal Services	\$0	\$5,547
Shenandoah Valley Discovery Museum	\$0	\$35,382
Bluemont Concert Series	\$0	\$8,000
Big Brothers Big Sisters	\$0	\$5,000

Most of these outside agencies remained at present level funding with the exception of the Health Department, Northwestern Community Services, Shenandoah Area Agency on Aging, and The Handley Library. The County Administrator deemed these organizations to be regionally and state funded agencies and proposed these to be funded at their requested levels. No new agencies were considered for funding for FY 2017.

## 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 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 Board of Supervisors 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 2017 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 2017 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, 2015:

	Balance July 1, 2013 as restated	Issuances/ Increases	Retirements/ Decreases	Balance June 30, 2015	Amount Due Within One Year
<b>Primary Government:</b>					
<b>Governmental activities:</b>					
Lease revenue bonds	\$27,460,000	\$17,160,000	\$19,391,250	\$25,228,750	\$897,500
Premium on lease revenue bonds	--	1,727,671	--	1,727,671	133,071
Total lease revenue bonds	\$27,460,000	\$18,887,671	\$19,391,250	\$26,956,421	\$1,030,571
Local financing lease	--	5,010,000	--	5,010,000	--
Premium on financing lease	--	576,003	32,552	543,451	45,421
Total local financing lease	--	\$5,586,003	\$32,552	\$5,553,451	\$45,421
County General obligation bonds:					
Library	2,318,307	--	238,781	2,079,526	251,828
School General obligation bonds:					
School	101,112,810	13,375,000	8,422,722	106,065,088	9,305,843
Add deferred amount for issuance premiums	3,755,795	1,655,724	508,222	4,903,297	670,961
Total School General obligation bonds	\$104,868,605	\$15,030,724	\$8,930,944	\$110,968,385	\$9,976,804
State Literary Fund loans:					
School	2,824,467	--	814,149	2,010,318	814,149
Intergovernmental loans	138,029	--	12,739	125,290	13,094
Claims	748,052	7,697,396	7,742,077	703,371	703,371
Capital Leases	173,662	--	74,670	98,992	73,617
Net Pension liability	13,944,598	7,548,953	12,764,869	8,728,682	--
Net OPEB obligation	12,873,000	2,623,000	578,000	14,918,000	--
Compensated absences	3,444,331	2,607,988	2,411,032	3,641,287	2,548,901
Total governmental activities	\$168,793,051	\$59,981,735	\$52,991,063	\$175,783,723	\$15,457,756

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,	General Obligation Bonds		Literary Loans		Capital Leases	
	Principal	Interest	Principal	Interest	Principal	Interest
2016	\$9,557,671	\$5,006,534	\$814,149	\$60,310	\$73,617	\$1,044
2017	9,384,713	4,447,797	814,149	35,885	20,502	516
2018	9,347,680	4,001,520	382,000	11,460	4,873	25
2019	9,301,620	3,557,208	--	--	--	--
2020	9,156,587	3,118,399	--	--	--	--
2021-2025	36,701,343	9,883,754	--	--	--	--
2026-2030	17,455,000	4,116,814	--	--	--	--
2031-2035	7,240,000	685,462	--	--	--	--
2036-2040	--	--	--	--	--	--
2041-2045	--	--	--	--	--	--
Total	\$108,144,614	\$34,817,488	\$2,010,318	\$107,655	\$98,992	\$1,585

The cost of equipment under current capital leases is \$1,312,017.

Year Ending June 30,	Lease Revenue Bonds		Intergovernmental Loans		Local Financing Lease	
	Principal	Interest	Principal	Interest	Principal	Interest
2016	\$897,500	\$1,083,906	\$13,094	\$4,586	\$--	\$218,800
2017	871,250	1,107,135	13,726	4,113	155,000	215,828
2018	911,250	1,069,630	14,119	3,614	160,000	208,981
2019	956,250	1,028,319	14,751	3,096	170,000	201,000
2020	996,250	987,278	15,184	2,550	180,000	192,556
2021-2025	5,766,250	4,171,249	54,416	4,258	1,030,000	817,238
2026-2030	7,396,250	2,551,238	--	--	1,325,000	528,891
2031-2035	6,223,750	931,875	--	--	1,625,000	227,397
2036-2040	1,210,000	28,756	--	--	365,000	7,209
<b>Total</b>	<b>\$25,228,750</b>	<b>\$12,959,386</b>	<b>\$125,290</b>	<b>\$22,217</b>	<b>\$5,010,000</b>	<b>\$2,617,900</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 has undertaken. 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 to Assessed Value (2)	Net Bonded Debt per Capita (1)
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%	1,708
2014	137,471,379	--	137,471,379	1.45%	1,656
2015	147,568,101	--	147,568,101	1.49%	1,778

(1) Population data can be found in the Demographic Statistics Table on page 208

(2) See the Assessed Valuation of All Taxable Property Table on page 205

(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, 2016**

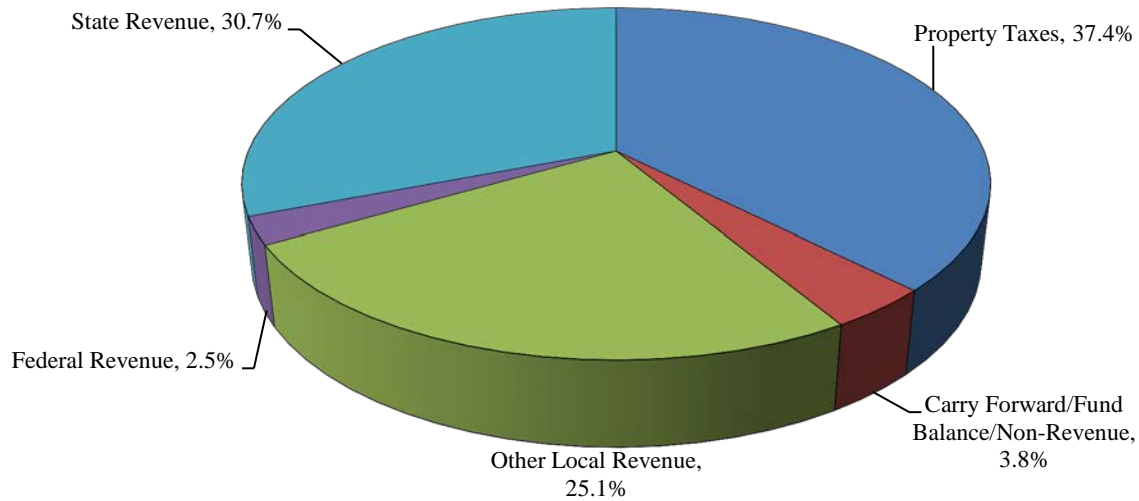
School VPSA	Authorized And Issued	Payments Thru June 2015	Balance July 1 2015	Incurred During 2015-16	Total Balance & Incurred	Principal Paid During 2015-2016	Outstanding June 30 2016
Stonewall/Senseny/Admin/Redbud	3,700,000	3,515,000	185,000		185,000	185,000	0
Stonewall/Senseny Road	1,200,000	1,080,000	120,000		120,000	60,000	60,000
Stonewall	1,355,000	1,160,000	195,000		195,000	65,000	130,000
Armel/Middletown Addition	3,200,000	2,560,000	640,000		640,000	160,000	480,000
Orchard View Elementary	4,650,000	3,500,000	1,150,000		1,150,000	230,000	920,000
Orchard View Elementary	4,100,000	3,075,000	1,025,000		1,025,000	205,000	820,000
Millbrook/Evendale Land/Byrd MS	16,800,000	10,920,000	5,880,000		5,880,000	840,000	5,040,000
Millbrook High School	6,150,000	4,015,000	2,135,000		2,135,000	305,000	1,830,000
MHS/JWMS Renovation	8,385,000	5,040,000	3,345,000		3,345,000	420,000	2,925,000
MHS, JWMS, Byrd MS	3,315,000	1,995,000	1,320,000		1,320,000	165,000	1,155,000
Millbrook High School	3,782,296	2,157,208	1,625,088		1,625,088	190,843	1,434,245
MHS, JWMS	12,655,000	6,985,000	5,670,000		5,670,000	630,000	5,040,000
Byrd Middle School	5,980,000	3,300,000	2,680,000		2,680,000	300,000	2,380,000
Byrd MS, Evendale Elementary	8,580,000	4,300,000	4,280,000		4,280,000	430,000	3,850,000
Byrd MS, Evendale Elementary	8,550,000	4,300,000	4,250,000		4,250,000	425,000	3,825,000
Byrd MS, Evendale Elementary	5,995,000	2,700,000	3,295,000		3,295,000	300,000	2,995,000
Evendale Elementary	5,685,000	2,565,000	3,120,000		3,120,000	285,000	2,835,000
Evendale, Gainesboro Replacement	6,305,000	2,525,000	3,780,000		3,780,000	315,000	3,465,000
Gainesboro Replacement	5,830,000	2,350,000	3,480,000		3,480,000	290,000	3,190,000
Gainesboro Replacement	4,370,000	1,540,000	2,830,000		2,830,000	220,000	2,610,000
Greenwood Elementary	3,800,000	1,330,000	2,470,000		2,470,000	190,000	2,280,000
Greenwood, Trans, APR, FCMS	13,450,000	4,050,000	9,400,000		9,400,000	675,000	8,725,000
Greenwood Mill Elementary	5,720,000	1,730,000	3,990,000		3,990,000	285,000	3,705,000
Transportation	7,975,000	1,200,000	6,775,000		6,775,000	400,000	6,375,000
Transportation	7,000,000	1,095,000	5,905,000		5,905,000	365,000	5,540,000
Elem Add./ 4 <sup>th</sup> HS/FCMS	4,435,000	450,000	3,985,000		3,985,000	225,000	3,760,000
Elem. Additions/FCMS	5,025,000	255,000	4,770,000		4,770,000	255,000	4,515,000
FCMS/4 <sup>th</sup> HS	4,390,000	0	4,390,000		4,390,000	220,000	4,170,000
FCMS	13,375,000	0	13,375,000		13,375,000	670,000	12,705,000
FCMS	0	0	0	18,535,000	18,535,000	0	18,535,000
FCMS	0	0	0	8,100,000	8,100,000	0	8,100,000
<b>Total Bonds</b>	<b>185,757,296</b>	<b>79,692,208</b>	<b>106,065,088</b>	<b>26,635,000</b>	<b>132,700,088</b>	<b>9,305,843</b>	<b>123,394,245</b>
<b>State Literary Fund Loans</b>							
Redbud Run Elem. School	5,000,000	4,500,000	500,000		500,000	250,000	250,000
Sherando High Addition	1,500,052	1,350,036	150,016		150,016	75,002	75,014
James Wood High Addition	2,142,948	1,928,646	214,302		214,302	107,147	107,155
Stonewall Elem. School	4,640,000	3,944,000	696,000		696,000	232,000	464,000
Senseny Road Addition	3,000,000	2,550,000	450,000		450,000	150,000	300,000
<b>Total Literary Loans</b>	<b>16,283,000</b>	<b>14,272,682</b>	<b>2,010,318</b>	<b>0</b>	<b>2,010,318</b>	<b>814,149</b>	<b>1,196,169</b>
<b>TOTAL</b>	<b>202,040,296</b>	<b>93,964,890</b>	<b>108,075,406</b>	<b>26,635,000</b>	<b>134,710,406</b>	<b>10,119,992</b>	<b>124,590,414</b>



## **Budget Calendar FY 2016-2017**

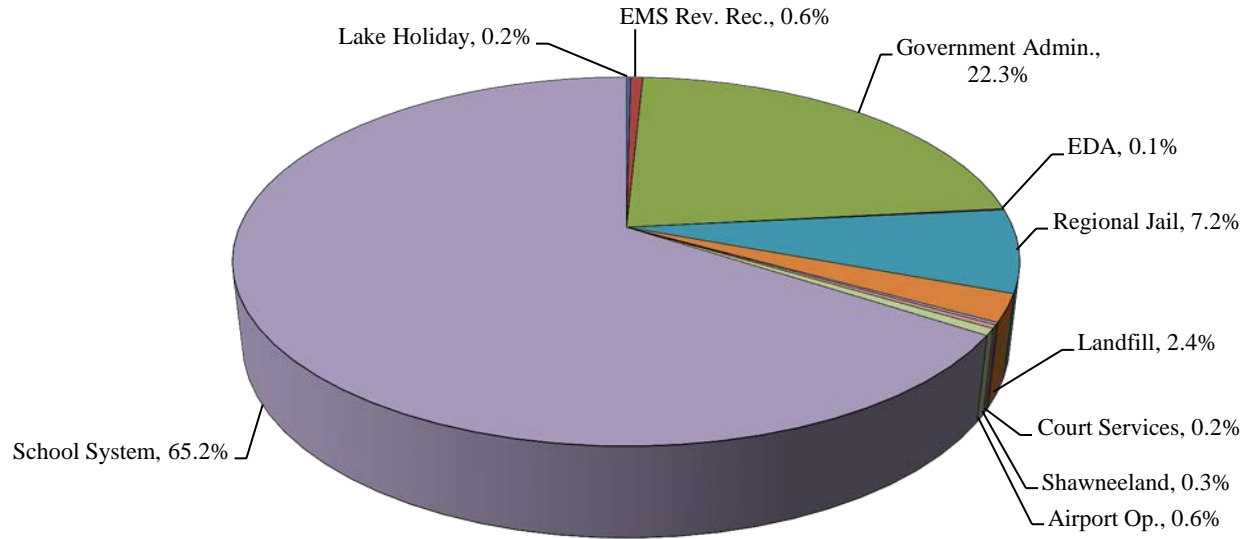
<b>Month</b>	<b>Action</b>
October 21, 2015	Budget memo from Finance Committee Chairman presented to Finance Committee
October 29, 2015	Budget materials sent to all departments and outside agencies
November 30, 2015	Budget requests from departments and outside agencies due back to Finance Department
December 14, 2015 – January 8, 2016	Requested Departmental and Outside Agency meetings with County Administrator’s Budget Committee
January 20, 2016	Finance Committee/Budget Worksession; Budget Scenario discussion
January 27, 2016	Joint budget meeting with School Board and Board of Supervisors; School Board presents School Board budget to Board of Supervisors
February 3, 2016	Board of Supervisors Budget Worksession
February 10, 2016	Board of Supervisors Budget Worksession
February 16, 2016	School Board budget public hearing
February 22, 2016	Board of Supervisors Budget Worksession
February 24, 2016	Board of Supervisors Budget Worksession
February 29, 2016	Budget Worksession – final worksession before budget advertisement
March 14, 2016	Public Hearing Advertisement in newspaper
March 23, 2016	FY 2016 – 2017 Budget Public Hearing
April 13, 2016	FY 2016 – 2017 Budget Adoption
May-July, 2016	Preparation of Adopted Budget Document and submission of budget for award
July 1, 2016	Implementation of Fiscal Year 2016 – 2017

## FY 2016-2017 Total County Revenues \$291,589,733



	2014-15 Budgeted	2014-15 Actual	2015-16 Budgeted	2015-16 Projected	2016-17 Adopted	% of Total
<b>Total County Revenues</b>						
<b>Local Revenue</b>						
Property Taxes	93,490,226	98,079,206	100,608,073	103,708,280	109,067,433	37.4%
Other Local Revenue	55,545,521	58,967,330	57,386,709	61,484,559	61,164,979	20.9%
Other Local Revenue – School Funds	11,441,461	10,706,468	12,149,509	12,181,528	12,310,968	4.2%
Subtotal	160,477,208	167,753,004	170,144,291	177,374,367	182,543,380	62.5%
<b>State Revenue</b>						
General Fund	8,529,960	6,912,801	8,852,629	6,785,643	9,559,994	3.2%
School Funds	69,995,943	69,389,456	71,010,750	70,809,223	73,477,224	25.1%
Other Funds	6,578,461	6,967,598	6,713,266	6,178,104	7,001,729	2.4%
Subtotal	85,104,364	83,269,855	86,576,645	83,772,970	90,038,947	30.7%
<b>Federal Revenue</b>						
General Fund	16,500	3,001,940	39,000	2,782,298	36,000	0.0%
School Funds	7,716,798	7,150,121	7,646,226	7,830,552	7,445,875	2.5%
Other Funds	0	4,610	0	1,536	0	0.0%
Subtotal	7,733,298	10,156,671	7,685,226	10,614,386	7,481,875	2.5%
<b>Carry Forward/Fund Balance/Non-Revenue</b>						
General Fund	4,300,000	0	7,300,000	4,457,023	3,600,000	1.2%
School Funds	4,281,796	785,045	3,263,685	8,434,910	6,245,182	2.1%
Other Funds	2,650,495	340,936	914,767	991,791	1,680,349	0.5%
Subtotal	11,232,291	1,125,981	11,478,452	13,883,724	11,525,531	3.8%
<b>Total Revenue</b>	<b>264,547,161</b>	<b>262,305,511</b>	<b>275,884,614</b>	<b>285,645,447</b>	<b>291,589,733</b>	<b>100.00%</b>

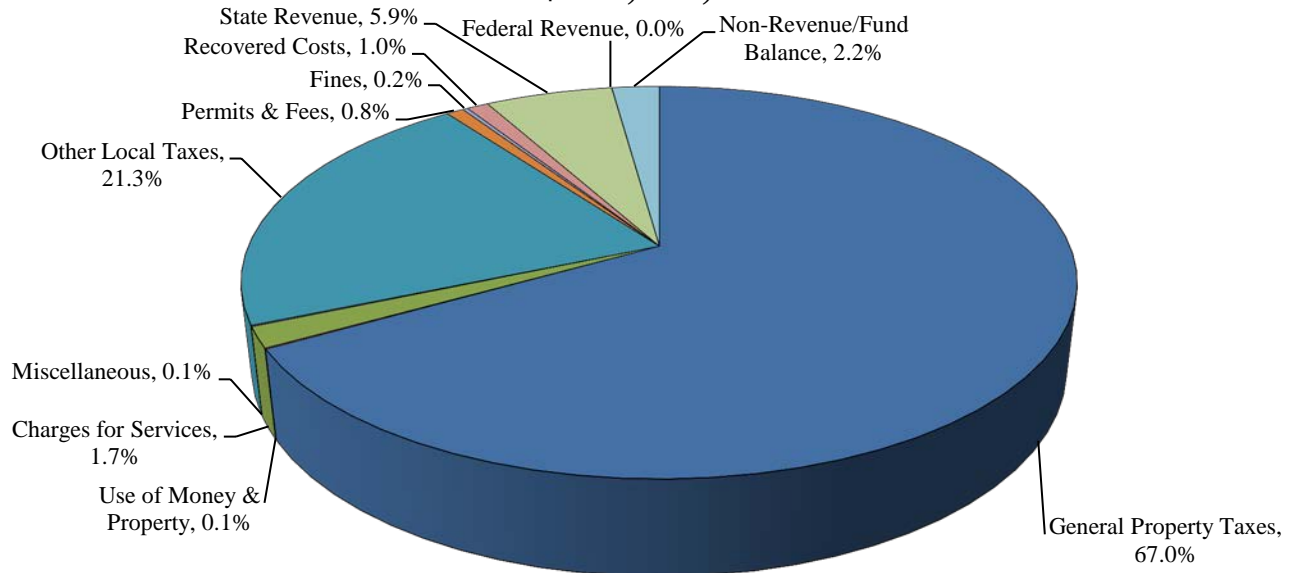
## FY 2016-2017 Total County Expenditures \$291,589,733



	2014-15 Budgeted	2014-15 Actual	2015-16 Budgeted	2015-16 Projected	2016-17 Adopted	% of Total
<b>Total County Expenditures</b>						
<b>General Government</b>						
Administration	8,783,459	9,175,313	9,466,679	10,060,048	10,405,219	3.4%
Judicial Administration	2,273,085	2,152,816	2,314,476	2,216,443	2,487,577	.84%
Public Safety	23,419,823	24,239,785	25,891,522	25,109,731	27,192,667	9.4%
Public Works	4,172,249	3,866,493	4,755,722	4,116,017	4,853,387	1.7%
Health/Welfare	6,910,546	7,405,603	8,177,956	8,015,589	8,700,921	3.0%
Community College	56,000	56,000	56,000	56,000	78,819	.02%
Parks, Recreation & Cultural	5,530,713	5,425,383	5,892,391	5,971,378	6,218,950	2.1%
Community Development	1,924,902	1,326,111	1,399,939	1,308,952	1,377,919	.51%
Miscellaneous	4,300,781	4,126,011	4,417,499	9,580,782	4,976,677	1.6%
Subtotal	57,371,558	57,773,515	62,372,184	66,434,940	66,292,136	22.6%
<b>Other Funds</b>						
Regional Jail	19,387,370	18,460,226	20,063,860	19,412,982	21,161,388	7.3%
Landfill	7,116,205	5,842,263	6,086,520	5,970,547	7,035,435	2.2%
Division of Court Services	579,572	499,899	620,639	568,591	704,994	.23%
Shawneeland Sanitary District	1,099,747	1,047,498	811,026	808,686	942,848	.29%
Airport Operating	2,228,994	1,547,604	2,283,228	1,469,296	1,802,568	.83%
Community Development Authority	525,256	0	0	0	0	0.0%
Lake Holiday Sanitary District	800,570	779,998	800,570	1,839,631	779,998	.29%
EMS Revenue Recovery	2,028,000	1,793,615	1,501,000	1,463,777	1,802,974	.54%
Economic Development Authority	0	952,467	573,198	830,442	577,495	.21%
Subtotal	33,765,714	30,923,570	32,740,041	32,363,952	34,807,700	11.9%
<b>School System</b>						
School Funds	159,221,554	154,052,331	165,535,904	170,714,422	174,043,608	60.0%
Debt Service Fund	14,188,335	13,970,830	15,236,485	15,236,485	16,446,289	5.5%
Subtotal	173,409,889	168,023,161	180,772,389	185,950,907	190,489,897	65.5%
<b>Total Expenditures*</b>	<b>264,547,161</b>	<b>256,720,246</b>	<b>275,884,614</b>	<b>284,749,799</b>	<b>291,589,733</b>	<b>100.0%</b>

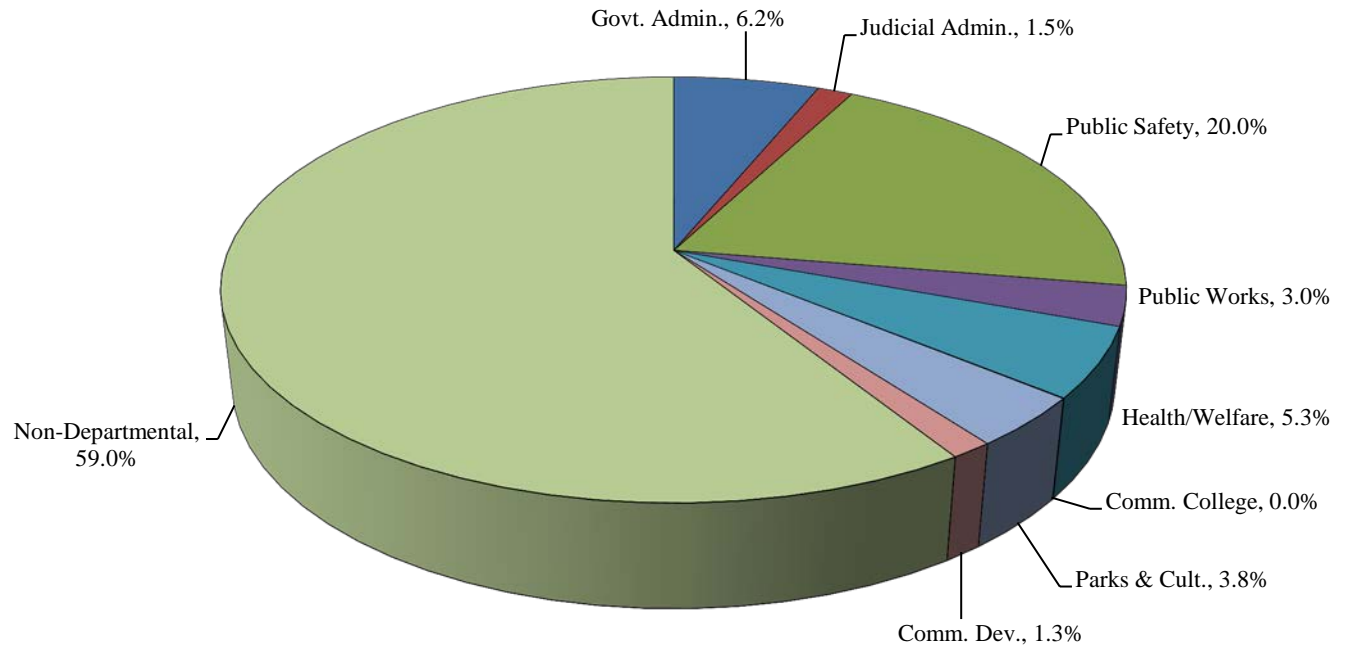
\*Excludes transfers

## FY 2016-2017 General Fund Revenues \$163,306,583



General Fund Revenues	2014-15 Budgeted	2014-15 Actual	2015-16 Budgeted	2015-16 Projected	2016-17 Adopted	% of Total
<b>Local Revenue</b>						
General Property Taxes	93,490,226	98,079,206	100,608,073	103,708,280	109,067,433	66.79%
Other Local Taxes	30,213,611	32,215,839	31,899,849	33,357,526	34,831,980	21.33%
Permits, Fees and Licenses	1,248,473	1,856,417	1,636,682	2,323,370	1,283,923	0.79%
Fines and Forfeitures	346,000	409,180	355,000	449,186	324,197	0.20%
Use of Money and Property	131,780	189,873	152,466	216,029	159,359	0.10%
Charges for Services	2,372,232	2,356,456	2,478,226	2,447,149	2,710,296	1.66%
Miscellaneous	137,706	231,298	174,528	227,743	165,885	0.10%
Recovered Costs	1,601,074	3,112,343	1,317,191	2,904,798	1,567,516	0.96%
Subtotal	129,541,102	138,450,612	138,622,015	145,634,081	150,110,589	91.93%
<b>State Revenue</b>						
Non-Categorical Aid	490,000	588,239	98,000	516,090	523,000	0.32%
Shared Expenses	3,614,982	3,739,253	3,571,183	3,707,904	3,658,702	2.24%
Categorical Aid	4,424,978	2,585,309	5,183,446	2,561,649	5,378,292	3.29%
Subtotal	8,529,960	6,912,801	8,852,629	6,785,643	9,559,994	5.85%
<b>Federal Revenue</b>						
Categorical Aid	16,500	3,001,940	39,000	2,782,298	36,000	0.02%
<b>Non-Revenue/Fund Balance</b>						
	4,300,000	642,514	7,300,000	4,457,023	3,600,000	2.20%
<b>Total General Fund Revenues</b>	<b>142,387,562</b>	<b>149,007,867</b>	<b>154,813,644</b>	<b>159,659,045</b>	<b>163,306,583</b>	<b>100.00%</b>

## FY 2016-2017 General Fund Expenditures \$163,306,583



General Fund Expenditures	2014-15 Budgeted	2013-14 Actual	2015-16 Budgeted	2015-16 Projected	2016-17 Adopted	% of Total
<b>Functional Areas</b>						
Administration	8,834,088	9,266,024	9,529,674	10,198,143	10,538,861	6.16%
Judicial Administration	2,273,085	2,152,816	2,314,476	2,216,443	2,487,577	1.50%
Public Safety	28,411,307	29,070,322	30,994,820	30,213,029	32,492,579	20.02%
Public Works	4,172,249	3,866,493	4,755,722	4,116,017	4,853,387	3.07%
Health/Welfare	6,910,546	7,405,603	8,177,956	8,015,589	8,700,921	5.28%
Community College	56,000	56,000	56,000	56,000	78,819	0.04%
Parks, Recreation & Cultural	5,530,713	5,425,383	5,892,391	5,971,378	6,218,950	3.81%
Community Development	1,924,902	2,895,334	1,972,887	1,884,441	1,948,164	1.27%
Subtotal	58,112,890	60,137,975	63,693,926	62,671,040	67,319,258	41.14%
<b>Non-Departmental</b>						
Operational Contingency/Merit Reserve	1,739,136	35,015	2,355,854	0	2,724,509	1.52%
Transfer to School Operating Fund	65,347,740	64,551,459	72,076,068	72,781,072	75,038,173	46.56%
Transfer to School Debt Service Fund	14,626,151	14,626,151	14,626,151	14,626,151	15,972,475	9.45%
Transfer to Unemployment Fund	0	16,531	0	0	0	0.00%
Transfer to School Construction	0	0	0	3,200,000	0	0.00%
Transfer to Debt Service – County	2,561,645	2,531,871	2,061,645	2,061,645	2,252,168	1.33%
Transfer to School Capital Fund	0	542,594	0	4,314,747	0	0.00%
Transfer to Capital Projects Fund	0	1,000,000	0	0	0	0.00%
Transfer to Development Project Fund	0	0	0	4,390	0	0.00%
Subtotal	84,274,672	83,303,621	91,119,718	96,988,005	95,987,325	58.86%
<b>Total General Fund Expenditures</b>	<b>142,387,562</b>	<b>143,441,596</b>	<b>154,813,644</b>	<b>159,659,045</b>	<b>163,306,583</b>	<b>100.00%</b>

**FY 2016-2017**  
**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	173,349	102,735	0
County Administrator	742,781	40,338	0
County Attorney	352,708	16,775	0
Human Resources	444,093	64,186	4,440
Independent Auditor	0	66,000	0
Commissioner of the Revenue	1,252,348	67,200	0
Reassessment	287,415	48,500	0
Treasurer	987,509	312,576	0
Finance	786,361	32,875	0
Information Technology	827,470	432,360	0
Management Information Systems	471,402	122,388	21,100
Other	0	2,573,042	2,400
Electoral Board	61,577	61,450	2,400
Registrar	162,507	16,176	2,400
Circuit Court	0	65,500	0
General District Court	8,620	8,433	4,000
J & D Relations Court	3,793	13,170	8,600
Clerk of Circuit Court	706,189	55,680	10,000
Law Library	0	12,000	0
Commonwealth Attorney	1,378,139	72,600	5,800
Victim Witness Program	126,898	8,155	0
Sheriff	11,128,561	1,207,973	11,429
Volunteer Fire Departments	73,676	834,419	0
Ambulance And Rescue Service	0	395,200	0
Public Safety Contributions	0	5,684,415	0
Juvenile Court Probation	103,455	46,100	0
Inspections	1,128,739	63,705	3,534
Fire and Rescue	9,486,120	904,588	11,644
Public Safety Communications	1,089,540	240,485	78,996
Road Administration	0	28,500	0
Street Lights	0	43,200	0
General Engineering	360,468	26,279	0
Refuse Collection	575,694	793,933	7,340

**FY 2016-2017**  
**Budget Summary by Category**

<b>Fund and Department</b>	<b>Personnel Expenses</b>	<b>Operating Expenses</b>	<b>Capital/Lease Expenses</b>
Refuse Disposal	0	569,160	0
Litter Control	13,144	11,243	0
Maintenance Administration	596,457	15,400	0
County Office Buildings	0	1,190,578	0
Animal Shelter	462,868	159,123	0
Local Health Department	0	393,867	0
Northwestern Community Services	0	343,440	0
Area Agency on Aging	0	63,000	0
Property Tax Relief	0	520,000	0
Social Services – Administration	4,775,462	355,000	226,600
Public Assistance	0	2,023,552	0
Community College	0	78,819	0
Parks Administration	490,679	211,971	4,691
Parks Maintenance	1,001,079	61,711	0
Recreation Centers	1,964,575	742,567	0
Clearbrook Park	149,429	234,843	4,650
Sherando Park	160,275	243,123	7,000
Regional Library	0	942,357	0
Planning and Development	990,102	85,984	0
EDA Transfer	0	570,245	0
Zoning Board	2,713	3,655	0
Building Appeals Board	150	400	0
NSV Regional Commission	0	45,915	0
Soil and Water Conservation District	0	7,000	0
Extensions	137,308	103,028	1,664
Transfers/Misc.	0	95,987,325	0
<b>General Fund Total</b>	<b>43,463,653</b>	<b>119,424,242</b>	<b>418,688</b>
<b>Regional Jail Fund</b>	<b>15,314,082</b>	<b>5,687,346</b>	<b>159,960</b>
<b>Landfill Fund</b>	<b>2,019,605</b>	<b>2,885,830</b>	<b>2,130,000</b>
<b>Division of Court Services Fund - ASAP</b>	<b>618,174</b>	<b>70,820</b>	<b>16,000</b>
<b>Shawneeland Sanitary District Fund</b>	<b>435,814</b>	<b>504,034</b>	<b>3,000</b>

**FY 2016-2017**  
**Budget Summary by Category**

<b>Fund and Department</b>	<b>Personnel Expenses</b>	<b>Operating Expenses</b>	<b>Capital/Lease Expenses</b>
<b>Airport Operating Fund</b>	<b>768,151</b>	<b>932,350</b>	<b>102,067</b>
<b>Lake Holiday Sanitary District Fund</b>	<b>0</b>	<b>41,340</b>	<b>738,658</b>
<b>EMS Revenue Recovery Fund</b>	<b>74,896</b>	<b>1,728,078</b>	<b>0</b>
<b>Economic Development Authority Fund</b>	<b>366,164</b>	<b>180,060</b>	<b>31,271</b>
<b>School Operating Fund:</b>			
School Instruction	108,014,629	8,753,346	142,397
Admin./Attendance and Health Services	6,261,269	491,132	19,000
Pupil Transportation Services	6,270,150	2,296,685	201,000
Operation & Maintenance Services	6,898,447	6,342,096	182,731
Facilities	69,387	137,500	0
Technology	4,489,065	1,207,744	869,077
Transfers	0	565,345	0
<b>School Operating Fund Total</b>	<b>132,002,947</b>	<b>19,793,848</b>	<b>1,414,205</b>
<b>School Debt Service Fund</b>	<b>0</b>	<b>16,446,289</b>	<b>0</b>
<b>School Nutrition Services Fund</b>	<b>2,725,540</b>	<b>2,243,517</b>	<b>1,700,700</b>
<b>School Textbook Fund</b>	<b>21,723</b>	<b>2,644,729</b>	<b>0</b>
<b>School Private Purpose Funds</b>	<b>0</b>	<b>75,000</b>	<b>0</b>
<b>NREP Operating Fund</b>	<b>4,109,098</b>	<b>883,575</b>	<b>354,071</b>
<b>NREP Textbook Fund</b>	<b>0</b>	<b>50,000</b>	<b>0</b>
<b>Consolidated Services Fund</b>	<b>940,683</b>	<b>2,659,317</b>	<b>0</b>
<b>School Capital Projects Fund</b>	<b>0</b>	<b>0</b>	<b>3,000,000</b>



## VI. IMPACT OF THE FY 2016-2017 BUDGET

### EXPENDITURES

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

#### **BUDGETED PERSONNEL**

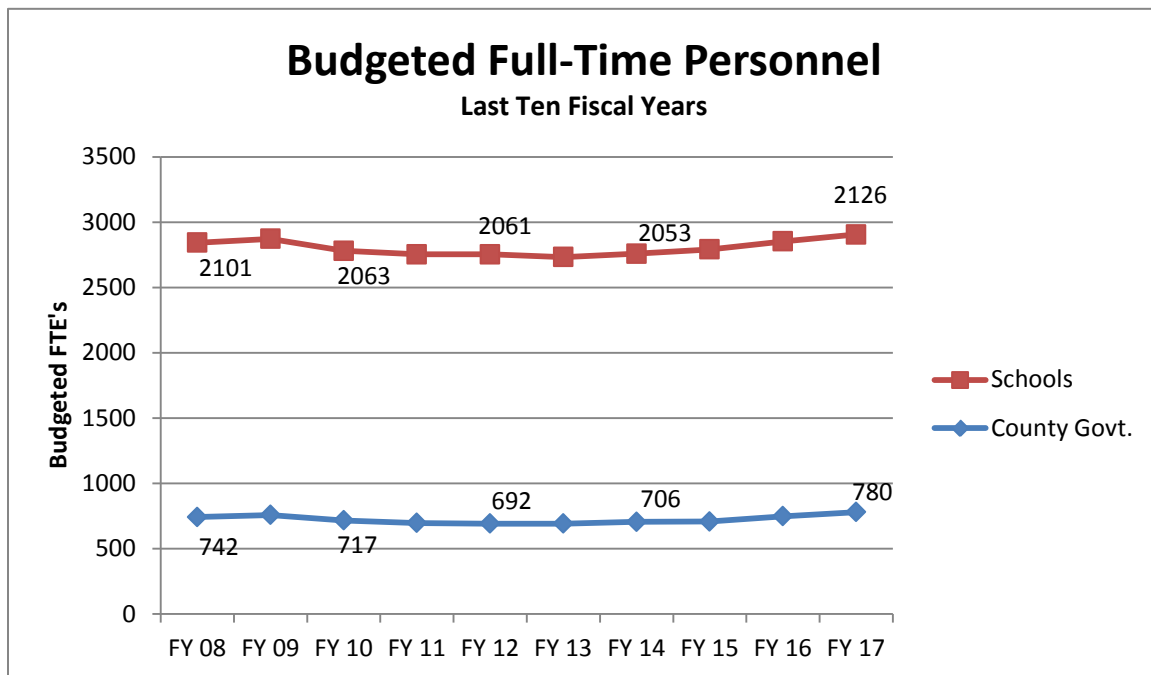
<u>DEPARTMENT</u>	<u># OF EMPLOYEES FY 2014-15</u>	<u># OF EMPLOYEES FY 2015-16</u>	<u># OF EMPLOYEES FY 2016-17</u>	<u>FY 2017 CHANGE</u>
Board of Supervisors	1	1	1	
County Administrator	6	6	6	
County Attorney	2	2	3	1
Human Resources	3	3	6	3
Commissioner of the Revenue	16	17	17	
Reassessment	2	2	4	2
Treasurer	11	11	11	
Finance	7	7	7	
I.T./M. I. S.	14	14	14	
Registrar	2	2	2	
Clerk of the Circuit Court	8	8	9	1
Commonwealth Attorney	12	12	13	1
Victim Witness	2	2	2	
Sheriff	126.5	133.5	139.5	6
Juvenile Court Probation	2	2	2	
Inspections	13	14	14	
Fire and Rescue	79.5	95.5	105.5	10
Public Safety Communications	16	16	16	
General Engineering	4	4	4	
Refuse Collection	2	2	2	
Maintenance	9	9	9	
Animal Shelter	7	7	7	
Social Services	58	66	67	1
Parks and Recreation	38	39	40	1
Planning	11	11	11	
EDC	3	0	0	
Extensions	2	2	2	
Regional Jail	203	204	208	4
Landfill	23	27	27	
Division of Court Services	7	8	9	1
Shawneeland Sanitary District	6	6	7	1
Airport	11	11	11	
EMS Revenue Recovery	1	1	1	
EDA	0	3	3	
<b>SUBTOTAL</b>	<b>708</b>	<b>748</b>	<b>780</b>	<b>32</b>
Schools	2,083.5	2,104.9	2126.1	21.2
<b>GRAND TOTAL</b>	<b>2,792</b>	<b>2,866</b>	<b>2,906</b>	<b>53</b>

The reasons for the change in personnel are described below:

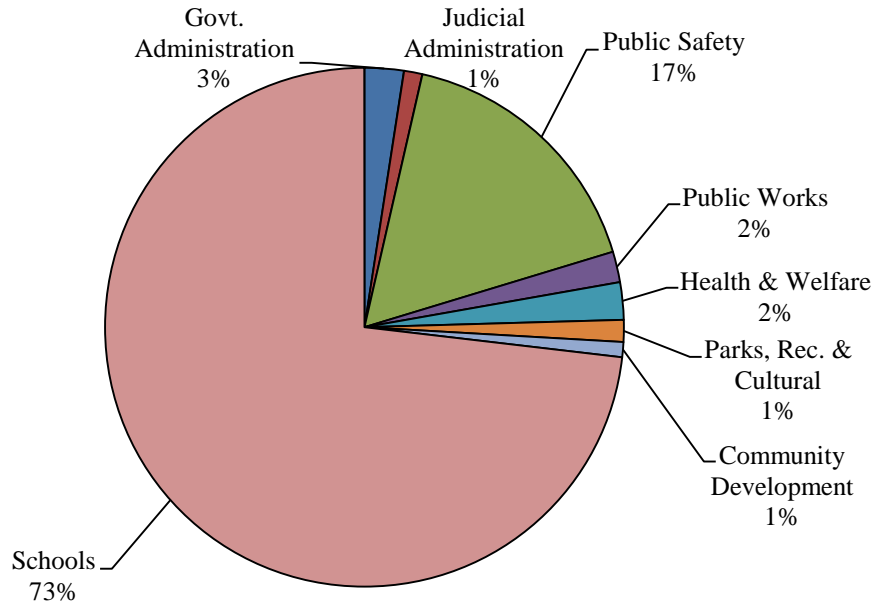
- An Assistant County Attorney was added to the County Attorney’s Office for FY 2017.
- An HR Specialist and an HR Assistant were added to Human Resources during FY 2016 and an additional HR Specialist was approved and included for FY 2017.
- A Deputy Clerk was added during FY 2016 to the County Circuit Court Clerk’s Office.
- An Assistant Commonwealth Attorney in the Commonwealth Attorney’s Office was approved and added during FY 2016.
- Six deputies were approved and included in the Sheriff’s Office for FY 2017.
- Ten firefighters were approved and added for FY 2017 in the Fire and Rescue Department.
- An Adult Protective Services position was approved and included in Social Services for FY 2017.
- One Recreation Technician was requested and added during FY 2016 to Parks and Recreation.
- One Food Service Supervisor was added to the Regional Jail during FY 2016 and three Correctional Officers were approved and included for FY 2017.
- A Records Clerk was added during FY 2016 in Division of Court Services.
- A Laborer position was approved and included in FY 2017 for Shawneeland Sanitary District.

**Public Schools:**

- Four additional teaching positions to address special education needs, address elementary class size, and expand elementary instructional coaches and four new bus drivers for new Frederick County Middle School routes were approved and included in FY 2017.
- Thirteen new positions were approved and added during FY 2016 to include four special education teachers due to increased student caseloads, special education instructional aide, middle school dean, finance software specialist, webpage specialist, bus driver, safety and security administrator, technology software specialist, NREP interpreter, NREP aide and an NREP pre-school teacher.



## Employees by Category



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

DEPARTMENT	FY 2013-14	FY 2014-15	FY 2015-16
Board of Supervisors	1	1	1
County Attorney	0	0	1
Human Resources	0	1	0
Commissioner of the Revenue	1	3	3
Registrar	2	2	2
Gen. Dist/J & D Courts	2	5	5
Clerk	6	6	4
Commonwealth Attorney	2	2	2
Sheriff	6	8	10
Inspections	1	0	0
Fire and Rescue	30	28	25
Public Safety Communications	2	1	1
Refuse Collection	23	22	26
Maintenance	5	4	3
Animal Shelter	4	2	2
Parks and Recreation	342	446	387
Regional Jail	1	0	0
Landfill	4	4	4
Division of Court Services	8	10	9
Shawneeland Sanitary District	5	6	9
EDA	2	1	2
Schools*	1,065	1,010	1,012
<b>GRAND TOTAL</b>	<b>1,512</b>	<b>1,562</b>	<b>1,508</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

	2015-16 Adopted	15-16 % of Total	2016-17 Adopted	16-17 % of Total	% Change
General Government	\$9,466,679	3.43%	\$10,405,219	3.57%	9.91%
Judicial Administration	2,314,476	0.84%	2,487,577	0.85%	7.48%
Public Safety	25,891,522	9.38%	27,192,667	9.33%	5.03%
Public Works	4,755,722	1.72%	4,853,387	1.66%	2.05%
Health/Welfare	8,177,956	2.96%	8,700,921	2.98%	6.39%
Community College	56,000	0.02%	78,819	0.03%	40.75%
Parks, Recreation & Cultural	5,892,391	2.14%	6,218,950	2.13%	5.54%
Community Development	1,399,939	0.51%	1,377,919	0.47%	-1.57%
Non-Departmental	4,417,499	1.60%	4,976,677	1.71%	12.66%
Regional Jail	20,063,860	7.27%	21,161,388	7.26%	5.47%
Landfill	6,086,520	2.21%	7,035,435	2.41%	15.59%
Division of Court Services	620,639	0.22%	704,994	0.24%	13.59%
Shawneeland Sanitary District	811,026	0.29%	942,848	0.42%	16.25%
Airport Operating	2,283,228	0.83%	1,802,568	0.62%	-21.05%
Lake Holiday Sanitary District	800,570	0.29%	779,998	0.27%	-2.57%
EMS Revenue Recovery	1,501,000	0.54%	1,802,974	0.62%	20.12%
Economic Development Authority	573,198	0.21%	577,495	0.20%	0.75%
School Funds	165,535,904	60.00%	174,043,608	59.69%	5.14%
School Debt Service	15,236,485	5.52%	16,446,289	5.64%	7.94%
<b>Total*</b>	<b>\$275,884,614</b>	<b>100.00%</b>	<b>\$291,589,733</b>	<b>100.00%</b>	<b>5.69%</b>

\*Less transfers between funds

Listed below are highlights of major shifts in expenditures relative to the FY 2016-2017 Adopted Budget:

**General Government Administration:** Expenditures in this category increased by 9.91%, or \$938,540. Salaries and fringes increased by 11% or \$682,089 due to merit increases given in the fall of 2015, health insurance increases, as well as several new positions approved in FY 2016 and FY 2017: a new Assistant County Attorney, two HR Specialist and one HR Assistant, and a Reassessment Data Collector and Assessor. Other significant operating increases occurred in information technology maintenance service contracts, the transfer to the Comprehensive Services Act Fund, retiree health insurance costs, the contribution to the local Tourism program, and the inclusion of the contribution to the Northern Shenandoah Substance Abuse Coalition.

**Judicial Administration:** Expenditures related to Judicial Administration increased by \$173,101, or 7.48%. Salaries and fringes actually increased by \$215,000 due to merit increases given in the fall of 2015, health insurance increases and Deputy Clerk and Assistant Commonwealth Attorney positions being added during FY 2016. Operating expenses were reduced by approximately \$50,000 in the Clerk's Office due to duplicated budget amounts in different line items.

**Public Safety:** Expenditures in this area increased by \$1,301,145, or 5.03%. Salaries and fringes increased by \$1.1 million due to six new deputy positions and ten new firefighter positions approved for FY 2017, merit increases given in the fall of 2015, and health insurance increases. Fire and Rescue overtime was reduced by \$400,000 with the anticipation that these ten additional firefighters will help curtail the high overtime costs in this department. With the addition of these sixteen new public safety positions comes the operating costs associated with outfitting each deputy and firefighter with the proper equipment needed to perform their specific duties.

**Public Works:** Public Works expenditures increased by \$97,665, or 2.05%. Salaries and fringes increased by \$109,000 due to merit increases given in the fall of 2015 and health insurance increases. There is also an increase anticipated in hauling fees from the citizens convenience centers in the County to the landfill. Also, the tipping fees charged to the County for this municipal waste dumping were increased by the landfill for FY 2017. A

decrease was realized however in maintenance of the county office buildings. This decrease was based on actual past year expenses being less than budgeted.

**Health & Welfare:** Expenditures in this category increased by \$522,965, or 6.39%. Salaries and fringes increased by \$245,000 due to merit increases given in the fall of 2015, health insurance increases and the addition of an Adult Protective Services position for Social Services. Increases were also realized in mandated public assistance programs administered by Social Services as well as the contributions to the Health Department, Northwestern Community Services, and Shenandoah Area Agency on Aging.

**Parks, Recreation and Cultural:** Expenditures in this category increased by \$326,000, or 5.54%. Salaries and fringes increased by \$94,000 due to merit increases given in the fall of 2015, health insurance increases, and a new recreation technician position approved in the fall of 2015. Budgeted increases include procurement of Abrams Creek trail easement plats, contractual services for recreation programs, trips and excursions, food and recreational supplies and awards. The contribution to The Handley Library also increased in the amount of \$79,692 for FY 2017.

**Non-Departmental:** Appropriations in this category consist of debt payments for the Public Safety Center building, Bowman Library, Round Hill Fire Department, Millwood Station Fire Department, Animal Shelter, and Joint Judicial Center renovations, a 3% merit increase for county employees including related fringes, and unallocated operating and capital funds.

**Regional Jail Fund:** This fund increased by \$1,097,528, or 5.47% compared to FY 2016. Salaries and fringes increased by \$842,000 primarily due to merit increases given in the fall of 2015, health insurance increases, and the addition of three Correctional Officers approved for FY 2017. Operating expenses increased by \$174,000 in areas such as electrical and water and sewer services, food, medical, and linen supplies. Capital expenses increased by \$81,000 and include a 15 passenger transit van, replacement of all HVAC units at the Annex building, a steamer, tilt skillet, and an ice maker.

**Landfill Fund:** Fund expenses for the Landfill increased by \$948,915, or 15.59%. Personnel expenses increased by \$102,000 due to merit increases given in the fall of 2015 and health insurance increases budgeted for FY 2017. Operating expenses increased by \$26,000. Budgeted capital purchases and improvements to the Landfill increased in comparison to FY 2016 by \$820,000. Landfill capital projects/purchases for FY 2017 include a replacement pickup truck, a used single axle truck to be used as a fuel truck, a new Caterpillar 826 trash compactor, a GPS system for new compactor, storm water improvements at outfall #2, security camera monitoring system, gas wellfield expansion, and pole shed improvements. Tipping fees for municipal solid waste and municipal sludge were each increased by \$4 per ton.

**Landfill Tipping Fee Rates – FY 2016-17**

Municipal Rate	\$ 18 per ton
Construction/Demolition Debris	\$ 42 per ton
Municipal Sludge	\$ 36 per ton
Commercial/Industrial	\$ 47 per ton
Miscellaneous Rubble-Debris	\$ 12 per ton

**Division of Court Services Fund:** This fund increased by \$84,355, or 13.59% compared to FY 2016. This increase is mainly made up of a new Records Clerk position approved and added during FY 2016.

**Shawneeland Sanitary District:** This fund increased by 16.25%, or \$131,822 over FY 2016. Salaries and fringes increased by \$41,000 due to the addition of a Laborer included in FY 2017. Increases in budgeted expenses for road repairs accounts for the rest of this increase.

**Airport Operating Fund:** This fund decreased by \$480,660, or 21.05%. Fuel sales have decreased drastically over the last several years, therefore, the budgeted amount for fuel revenue and the related expense for fuel purchases for resale were adjusted accordingly due to this downturn. Frederick County and the City of Winchester have both had to supplement the designated locality contributions to the Airport because of the shortfall in revenue.

**EMS Revenue Recovery Fund:** This fund increased by \$301,974, or 20.12%. This increase is based on actual revenue collected and budgeting a more accurate revenue figure. Most operating expenses stayed relatively constant except the shares allocated to Frederick County Fire and Rescue and the Frederick County volunteer companies which increased due to the increase in revenue.

**School Operating Fund:** The FY 2017 budget, approved in April 2016, is a \$5,182,073 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 2016. County revenues for FCPS are increased by \$2.9 million. State revenues are based upon the General Assembly's adopted amendments to Governor McAuliffe's budget proposal and are estimated to be \$2.3 million more due to projected increases in sales tax receipts and the state's share of instructional and support staff compensation supplements offset by a \$1.3 million funding shift from the state to the county under the local composite index. The local composite index is a formula that apportions Standards of Quality costs between the state and the locality based on locality capacity indicators. Frederick County experienced more wealth relative to the state as the county's capacity indicators of true value of real property, adjusted gross income, and sales tax improved. As a result, \$1.3 million in state funding to support Frederick County Public Schools' current school programs and services were lost.

Revenue increases of \$5,182,073 provide additional funding to support the School Board's budget goals of addressing increased accountability, improve student achievement, open the new Frederick County Middle School (FCMS), and address salaries. New funding of \$0.3 million will provide for instructional initiatives such as expanding instructional coaching model, and more special education staffing. Elementary instructional coaching positions work side-by-side with classroom teachers providing targeted professional development and modeling instructional strategies that directly benefit students. About \$0.3 million in new funding will support the opening of the new FCMS by providing four new bus drivers for new routes, extra labor hours so teachers can move into new classrooms, and other supplies. Funding of \$2.2 million will provide a two percent salary increase for all staff. The beginning teacher's salary is increased to \$41,310 annually. Additional funds of \$1.2 million support a ten percent group health insurance premium increase for FY 2017 based on plan utilization and inflation. Further, \$1.1 million provides for the continuation of current programs and services.

**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 2017, county funds and federal QSCB stimulus funds support the balance in the School Debt Service Fund. Debt service will be \$16.4 million in FY 2017.

**School Capital Projects:** A \$3 million prior year carry-over amount is included in the School Capital Projects Fund for FY 2017 to continue one-time capital projects that were begun but not finished in the prior year. These capital projects are not considered routine building maintenance or significant construction costs.

### *Ten Year Budget Comparison*

Fund	FY 07-08	FY 08-09	FY 09-10	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17
General Fund	54,150,663	56,205,117	52,129,537	50,900,934	50,822,385	51,161,324	52,869,263	57,371,558	62,372,184	66,292,136
School Funds	157,863,632	163,691,206	159,381,591	151,698,603	154,628,841	159,545,014	164,892,404	173,409,889	180,772,389	190,489,897
Regional Jail	17,250,553	18,878,477	17,299,092	16,832,410	16,425,072	17,380,185	18,415,374	19,387,370	20,063,860	21,161,388
Landfill	9,016,193	11,342,676	7,562,982	7,366,729	8,307,530	8,226,180	6,626,620	7,116,205	6,086,520	7,035,435
Division of Court Services	1,451,196	1,415,036	1,423,981	1,279,083	1,107,584	588,809	600,489	579,572	620,639	704,994
Shawneeland	1,020,742	1,020,538	718,916	848,097	777,700	766,702	849,550	1,099,747	811,026	942,848
Airport Operating	5,080,276	3,345,135	3,159,728	3,159,728	3,159,728	3,159,728	2,298,838	2,228,994	2,283,228	1,802,568
Unemployment	10,000	0	0	0	0	0	0	0	0	0
CDA	0	0	0	0	0	0	0	525,256	0	0
Lake Holiday	0	0	0	0	0	0	1,120,326	800,570	800,570	779,998
EMS Revenue Recovery	0	0	0	0	0	0	0	2,028,000	1,501,000	1,802,974
EDA	0	0	0	0	0	0	0	0	573,198	577,495
<b>Total*</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>	<b>275,884,614</b>	<b>291,589,733</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 Transfer to EDA 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 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>Use of Money and Property Charges for Services Recovered Costs Fund Balance Funding</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/Products State Categorical Aid Other Locality Funding Transfer from General Fund</p>	<p>Airport 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</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</p>	<p>EMS Billings</p>	<p>EMS Revenue Recovery Expenses</p>



transported in Frederick County by volunteer and career licensed EMS units.		
<b>Economic Development Authority</b> – (Governmental Fund) This fund provides for the expenses related to the Frederick County Economic Development Authority and is primarily funded by a transfer from the General Fund.	Recovered Costs Transfer from General Operating Fund	EDA Expenses
<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.	Use of Money and Property Charges for Services Donations/Refunds State Categorical Aid Federal Categorical Aid Transfer from General Fund	Instruction Administration, Attendance and Health Pupil Transportation Services Operation and Maintenance Services Facilities Technology Transfer to School Textbook Fund
<b>School Private Purpose</b> – (Fiduciary Fund) These funds account for non-expendable funds provided through a private donor for special purposes.	Use of Money and Property	Private Purpose Expenses
<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.	Carry Forward Funds	Capital Expenses
<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.	State Funds Federal Funds Carry Forward Funds Transfer from General Fund	Debt Payments
<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.	Use of Money and Property Charges for Services Miscellaneous Revenue State Funding Federal Funding Carry Forward Funds Transfer from Other Funds	Food Service Expenses
<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.	Use of Money and Property Charges for Services Recovered Costs Carry Forward Funds Transfer from School Operating Fund	School Textbook Expenses

<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 AND TRENDS

### GENERAL FUND

#### General Property Taxes:

<b>General Property Taxes</b>	<b>2012-13 ACTUAL</b>	<b>2013-14 ACTUAL</b>	<b>2014-15 ACTUAL</b>	<b>2015-16 PROJECTED</b>	<b>2016-17 ADOPTED</b>
Current Real Property Taxes	44,657,302	45,894,828	46,468,442	48,961,050	<b>51,899,994</b>
Current Public Svc. Corp. Taxes	2,296,440	1,973,794	2,206,405	2,449,110	<b>2,200,000</b>
Current Personal Property Taxes*	42,680,198	44,620,003	47,608,080	50,566,905	<b>53,492,439</b>
Penalties	804,980	864,832	857,473	850,613	<b>850,000</b>
Interest & Costs on Taxes	406,878	469,232	466,858	464,524	<b>450,000</b>
Credit Card Charges - Treasurer	-10,924	-14,403	-13,477	-41,664	<b>0</b>
Newspaper Ad For Delinq. Accts.	95	300	28	170	<b>0</b>
Admin. Fees for Liens	318,689	345,318	301,595	287,040	<b>175,000</b>
Short Term Rental	120,342	139,669	183,802	170,532	<b>0</b>
<b>TOTAL</b>	<b>91,274,000</b>	<b>94,293,573</b>	<b>98,079,206</b>	<b>103,708,280</b>	<b>109,067,433</b>

\*Includes Machinery & Tools Tax, Delinquent Personal Property Taxes Collected, and non-categorical aid from the state for personal property tax reimbursement.

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 \$0.60 per \$100 of assessed value and personal property taxes are calculated at \$4.86 per \$100 of assessed value. This real estate rate includes an increase of \$0.04 which the Board of Supervisors adopted with a 4-3 vote in April. The next reassessment of real property will be effective January 1, 2017.

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% on the first \$20,000.

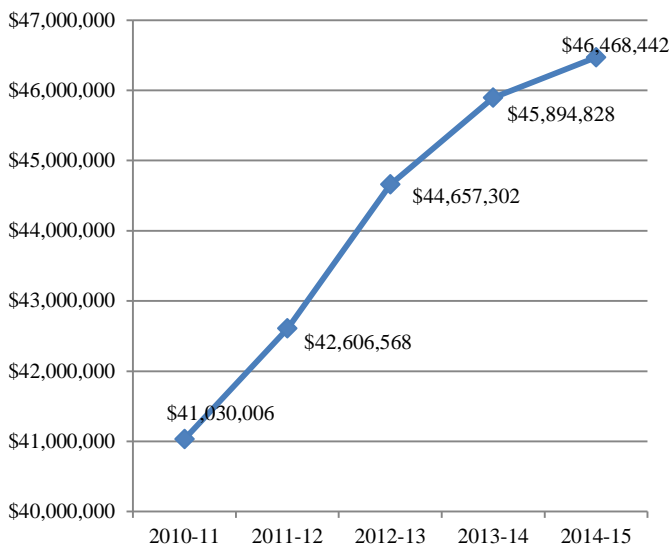
When projecting revenues, several factors are considered. Trends are studied along with local and state economy projections. The elected Commissioner of the Revenue, who is responsible for "assessing" the taxes, also plays a vital role. Projections are compiled by the Finance Department.

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.

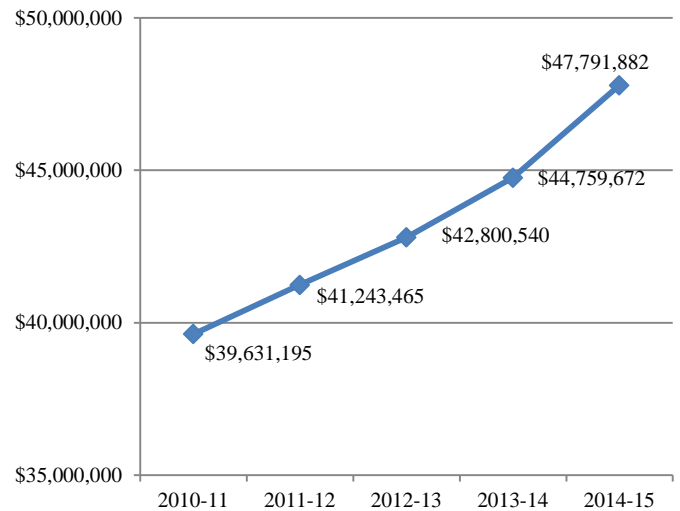
## Property Tax Rates Last Ten Calendar Years

Calendar Year	Real Estate	Personal Property	Machinery and Tools	Mobile Homes	Public Utility	
					Real Estate	Personal Property
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
2015	0.56	4.86	2.00	0.56	0.56	4.86
2016	0.60	4.86	2.00	0.60	0.60	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 non-profit organizations that are exempt from county real property taxes:

Non-Profit Organization	Assessed Prop. Value	2016 Tax Liability	Non-Profit Organization	Assessed Prop. Value	2016 Tax Liability
American Legion	689,500	4,137	Outreach to Asian Nationals	925,900	5,555
American Red Cross	1,254,200	7,525	People to People	908,700	5,452
Back Creek Ruritan	335,800	2,015	Phazz 1 Ministries	59,400	356
Belle Grove, Inc.	111,100	667	Potomac Appalachian Trail Club	919,300	5,516
Bernstein Family Foundation	500	3	Reynolds Store Fire Company	1,081,200	6,487
Blue Ridge Hospice	582,100	3,493	Round Hill Fire Company	635,100	3,811
Cedar Creek Battlefield Foundation	1,157,400	6,944	Round Hill Ruritan Club	232,900	1,397
Clearbrook Volunteer Fire Company	541,700	3,250	The Salvation Army	2,551,300	15,308
Conservation Club	1,757,500	10,545	Shenandoah Area Council, Inc.	2,401,200	14,467
Elks Club of Winchester, Inc.	1,562,100	9,373	Shenandoah Valley Battlefields	460,000	2,760
Fort Collier Civil War Center	996,200	5,977	Shenandoah Valley Community	550,500	3,303
Frederick County, VA	4,066,400	24,398	Star Tannery Fire Company	282,600	1,696
Gainesboro Fire Company	796,200	4,777	Stephens City Fire Company	983,700	5,902
Gainesboro Ruritan Club, Inc.	59,000	354	Stephens City Lodge No. 2483	824,400	4,946
Gingerwolf Holdings, LLC	771,700	4,630	Stone House Foundation, Inc.	1,048,100	6,289
Girl Scouts of Shawnee Council	766,800	4,601	Stonewall Ruritan Club	445,100	2,671
Gore Fire Company	755,200	4,531	Tri-County Virginia OIC	1,145,900	6,875
Grafton School, Inc.	2,106,600	12,640	Trustees of the Gravel Springs	57,200	343
Greenwood Fire Company	1,789,300	10,736	Va. Housing Development Auth.	332,000	1,992
Kernstown Battlefield Association	2,182,800	13,097	Winchester Izaak Walton Club	945,300	5,672
Middletown Fire Company	1,488,700	8,932	Winchester Medical Center	4,887,100	29,323
National Trust for Historic Preserv.	2,623,300	15,740	Winchester Rescue Mission	174,800	1,049
Nature Conservancy	80,200	481	Woodmen of the World	352,400	2,114
North Mountain Fire Company	583,100	3,499	Youth Development Center	1,572,600	9,436
NW Works, Inc.	1,101,400	6,608			
			<b>TOTAL</b>	<b>51,935,500</b>	<b>311,673</b>

\*Does not include school or religious property

*Other Local Taxes:*

Other Local Taxes	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 PROJECTED	2016-17 ADOPTED
Local Sales & Use Taxes	11,039,186	12,081,490	12,190,553	12,800,000	<b>13,217,639</b>
Communications Sales Tax	1,381,781	1,358,271	1,346,403	1,314,142	<b>1,300,000</b>
Utility Taxes – Electric	2,376,164	2,427,755	2,431,884	2,368,009	<b>2,400,000</b>
Utility Taxes – Gas	686,790	710,060	752,937	855,037	<b>750,000</b>
Business & Prof. Occup. Licenses	5,937,867	5,993,996	6,426,613	6,392,584	<b>7,220,940</b>
Auto Rental Tax	0	0	0	108,732	<b>0</b>
Motor Vehicle Licenses	2,167,580	2,257,015	2,320,258	2,307,854	<b>2,300,000</b>
Bank Stock Taxes	351,832	448,167	482,124	518,283	<b>450,000</b>
Recordation Taxes	1,023,297	888,564	941,398	1,083,940	<b>1,223,000</b>
Tax on Wills	13,201	14,173	17,357	15,936	<b>15,000</b>
Add'l Tax on Deeds of Conveyance	218,240	252,119	257,922	303,288	<b>250,000</b>
Meals Tax and Lodging Taxes	4,592,244	4,766,114	5,006,479	5,249,694	<b>5,662,201</b>
Street Lights/Star Fort Fees	41,088	41,004	41,911	40,027	<b>43,200</b>
<b>TOTAL</b>	<b>29,829,270</b>	<b>31,238,728</b>	<b>32,215,839</b>	<b>33,357,526</b>	<b>34,831,980</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 almost 5%. Recordation taxes are taxes paid on the transfer and recording of real estate and is projected to show an increase of over 15%. 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.

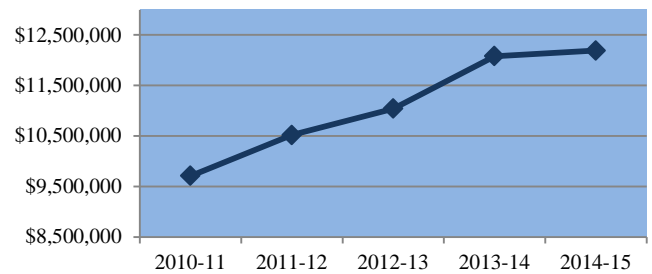
Meals and lodging continue to show an increase of about 5% and is not as economically volatile as some of the other local taxes.

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 shown an increase primarily due to new businesses forming within an improved economy.

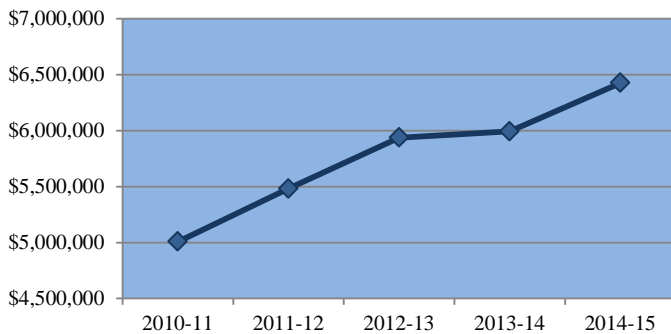
Street light/Star Fort revenue is revenue collected from various neighborhoods where Frederick County pays the electric expenses for street lights. This revenue covers the cost of electric bills. Star Fort Fees are assessed and collected upon the homeowners of the Star Fort Subdivision for the maintenance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

Actual collections from local sales tax revenue has increased 25% from FY 2011 to FY 2015. This is an average increase of approximately \$620,000 each fiscal year. The budgeted amount for FY 2016 was increased significantly due to past years actual revenue collection. The FY 2017 budgeted amount is \$13,217,639, which is about a 1% increase over FY 2016. It is expected that actual revenue collected for FY 2016 will exceed the prior year collections by 5%

**Local Sales and Use Taxes  
Last Five Years**



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

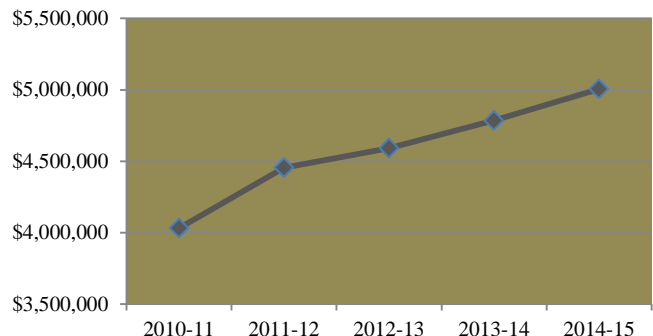


and almost meet budget projections.

Actual collections from Business and Professional Occupation Licenses (BPOL) have shown a positive comeback over the last five years, increasing by 28%. This area of revenue took a tremendous blow during the recession years of 2008 to 2010. It is anticipated that FY 2016 revenue will come in at budget projections. FY 2016-2017 budgeted revenue for this category was increased due to improved economic conditions. 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.

Actual collections from Meals and Lodging taxes have shown a steady climb over the last five years with an increase of \$975,000 or 24% in that timeframe. This revenue source is a solid economic indicator as well as a gauge for local consumer spending. Budgeted revenues for FY 2017 have been increased by \$845,000 or 17%, due to the steady increases shown in the last several years.

**Meals & Lodging Taxes  
Last Five Years**

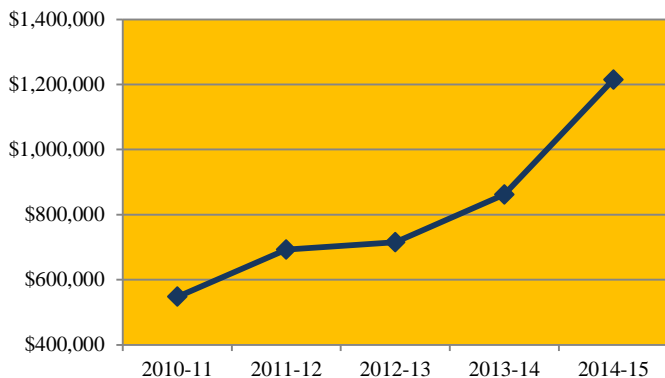


*Permits, Fees & Licenses:*

<b>Permits, Fees &amp; Licenses</b>	<b>2012-13 ACTUAL</b>	<b>2013-14 ACTUAL</b>	<b>2014-15 ACTUAL</b>	<b>2015-16 PROJECTED</b>	<b>2016-17 ADOPTED</b>
Dog Licenses	41,088	44,438	43,031	34,800	<b>42,000</b>
Land Use Application Fees	7,325	4,800	7,400	12,800	<b>4,000</b>
Transfer Fees	2,515	2,525	2,753	3,060	<b>0</b>
Development Review Fees	382,026	345,891	454,779	574,548	<b>243,063</b>
Building Permits	594,874	718,729	991,370	1,246,236	<b>726,570</b>
2% State Fees	502	35	11,074	13,140	<b>0</b>
Electrical Permits	58,311	75,979	116,657	110,616	<b>89,700</b>
Plumbing Permits	10,155	11,749	24,374	24,756	<b>17,940</b>
Mechanical Permits	51,870	51,337	79,269	138,204	<b>62,790</b>
Sign Permits	3,112	3,668	2,870	4,760	<b>3,000</b>
Permits – Commercial Burning	475	425	675	150	<b>700</b>
Explosive Storage Permits	800	800	1,000	1,500	<b>1,100</b>
Blasting Permits	390	465	375	500	<b>360</b>
Annual Burning Permits	100	0	0	0	<b>0</b>
Land Disturbance Permits	59,860	65,740	119,090	155,500	<b>92,700</b>
Septic Hauler Permits	0	200	200	400	<b>0</b>
Sewage Installation Licenses	600	300	600	0	<b>0</b>
Residential Pump and Haul Fee	50	100	0	0	<b>0</b>
Transfer Development Rights	0	2,350	900	2,400	<b>0</b>
<b>TOTAL</b>	<b>1,214,053</b>	<b>1,329,531</b>	<b>1,856,417</b>	<b>2,323,370</b>	<b>1,283,923</b>

Permits, Fees and Licenses are mainly driven by building and land disturbance permits and development review 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 building permit related revenues collected for FY 2015 in this category came in about 75% above budgeted figures. It is anticipated that this trend will continue and collections will exceed the budgeted amount for FY 2016 by 80%. 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.

**Building Related Permit Collections  
Last Five Years**



Actual collections from 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 2015 actual revenue collected came in at about 41% above what was collected in FY 2014. With a five year low in FY 2011, permits have rebounded significantly. Anticipated permit revenue to be collected for FY 2015-16 appears to show a significant budget increase of 72% compared to budgeted amounts which is a positive indicator for the building industry. Permit revenue for FY 2017 were budgeted with a 6% increase over FY 2016.

*Fines and Forfeitures:*

<b>Fines &amp; Forfeitures</b>	<b>2012-13 ACTUAL</b>	<b>2013-14 ACTUAL</b>	<b>2014-15 ACTUAL</b>	<b>2015-16 PROJECTED</b>	<b>2016-17 ADOPTED</b>
Court Fines & Forfeitures	380,303	362,179	402,111	442,322	<b>317,197</b>
Penalty – Bad Checks	7,546	6,217	7,069	6,864	<b>7,000</b>
<b>TOTAL</b>	<b>387,849</b>	<b>368,396</b>	<b>409,180</b>	<b>449,186</b>	<b>324,197</b>

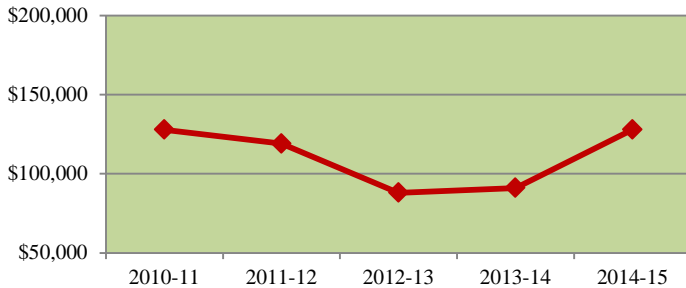
Fines and Forfeitures are revenues collected for court fines as a result of violations of county laws and ordinances. These fees/fines are mainly collected in the County’s General District Court and Circuit Court Offices. For the past several years, the state has discussed that revenue collected from 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 ACTUAL</b>	<b>2013-14 ACTUAL</b>	<b>2014-15 ACTUAL</b>	<b>2015-16 PROJECTED</b>	<b>2016-17 ADOPTED</b>
Interest on Bank Deposits	87,965	91,016	127,900	165,744	<b>130,000</b>
Rental of General Property	7,815	8,980	7,650	10,000	<b>7,980</b>
Sale of Salvage & Surplus	2,890	19,143	6,935	8,520	<b>0</b>
Sale of Salvage & Surplus - Sheriff	18,961	21,190	35,051	17,954	<b>7,000</b>
Sale of Maps, Books, Etc.	208	398	229	1,032	<b>0</b>
Park Receipts – Firewood	460	0	606	0	<b>600</b>
Park Rec. – Sale Surplus Equipment	0	879	6,323	3,000	<b>3,000</b>
Park Rec. – Clearbrook Concessions	5,568	5,846	2,167	4,620	<b>4,500</b>
Park Rec. – Sherando Concessions	4,267	7,101	2,233	4,643	<b>5,500</b>
Sale of Fire Report	1,527	1,167	779	516	<b>779</b>
Sale of Property	316,612	0	0	0	<b>0</b>
<b>TOTAL</b>	<b>446,273</b>	<b>155,720</b>	<b>189,873</b>	<b>216,029</b>	<b>159,359</b>

Revenue from use of money and property consists primarily of interest earned on investments. 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**



The Treasurer’s Office will continue to make investments within the guidelines set forth by his accredited Investment Policy. The Office continues to evaluate investment opportunities with higher yield while continuing to preserve principal in an ongoing market of suppressed interest rates. As the Fed Funds rate increases, the investment portfolio will realize continued growth as evidenced in FY 2016 invested funds that are projected to exceed the budgeted amount by 38%.



*Charges for Services:*

<b>Charges for Services</b>	<b>2012-13 ACTUAL</b>	<b>2013-14 ACTUAL</b>	<b>2014-15 ACTUAL</b>	<b>2015-16 PROJECTED</b>	<b>2016-17 ADOPTED</b>
Excess Fees of Clerks	91,570	47,121	67,173	78,132	<b>62,754</b>
Sheriff's Fees	2,524	2,524	2,524	2,524	<b>2,524</b>
Law Library Fees	11,634	10,748	10,288	10,802	<b>12,000</b>
Handgun Permit Fees	41,468	33,583	27,503	36,960	<b>27,312</b>
Miscellaneous Clerk Fees	172,720	142,797	154,734	132,828	<b>134,232</b>
Bond Management Fees - Planning	22,700	30,200	29,300	30,528	<b>0</b>
Court Maintenance Fees	53,664	44,398	46,894	41,604	<b>47,000</b>
E-Summons Fees	0	0	38,816	26,160	<b>0</b>
Blood/DNA Test Fees	0	0	0	450	<b>0</b>
Commonwealth E-Summons Fees	0	0	0	29,388	<b>0</b>
Sheriff Parking Tickets	5,870	5,880	4,250	1,608	<b>1,000</b>
Donations Adopt/Reclaim Fees	65,754	69,132	77,602	93,084	<b>60,000</b>
Spay/Neuter Fees	23,720	19,330	22,110	21,636	<b>20,000</b>
Parks and Recreation Fees	1,706,970	1,687,486	1,869,044	1,937,741	<b>2,339,577</b>
Sale of Maps, Surveys, Etc.	245	60	45	168	<b>106</b>
Sale of County Code/Reports	425	380	270	170	<b>249</b>
Sale of Frederick County Book	18	0	18	54	<b>0</b>
Sale of GIS Products	1,857	1,760	1,843	612	<b>0</b>
Postponement Fees – Planning	0	0	500	0	<b>0</b>
Fire and Rescue Charges	11,600	4,537	3,542	2,700	<b>3,542</b>
<b>TOTAL</b>	<b>2,212,739</b>	<b>2,099,936</b>	<b>2,356,456</b>	<b>2,447,149</b>	<b>2,710,296</b>

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.

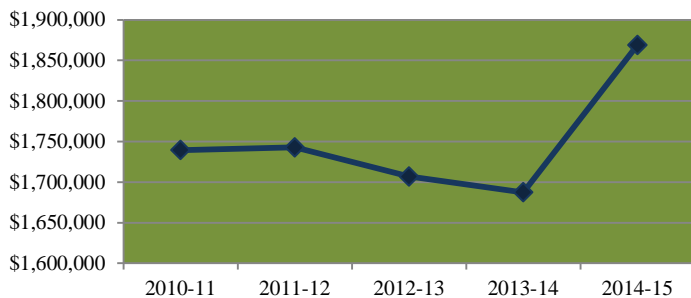
Donations are received on a regular basis at the county animal shelter from area citizens. These donations continue to rise every year. Dog reclamation fees are generated when citizens reclaim their stray cats or dogs that have been found by animal control officers. Animal Shelter endowments are also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

Bond Management Fees are intended to cover the administrative time involved in the development bonding process to include confirming what still needs to be constructed/installed; site inspections to confirm outstanding improvements; and cost of these unfinished improvements.

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 2016 appear to be about seven percent below budgeted figures.

**Parks and Recreation Fees  
Last Five Years**



Actual revenue collections over the last five years of Parks and Recreation Fees have shown an overall increase of seven percent. Fees collected in FY 2014-15 increased from the previous year by eleven percent. This is most likely due in large part to the very popular Winter Wonderland light show at Clearbrook Park.

*Miscellaneous:*

<b>Miscellaneous</b>	<b>2012-13 ACTUAL</b>	<b>2013-14 ACTUAL</b>	<b>2014-15 ACTUAL</b>	<b>2015-16 PROJECTED</b>	<b>2016-17 ADOPTED</b>
Miscellaneous	73,009	55,913	54,222	47,208	<b>0</b>
Recreation Donations	67,538	40,626	43,288	80,196	<b>65,581</b>
Donations – Other	500	272	17,680	400	<b>0</b>
Sheriff Donations	827	588	3,200	3,703	<b>0</b>
Forfeited Property Surplus – Sheriff	0	2,304	0	1,404	<b>0</b>
Refunds – Other	40,399	893	243	30	<b>0</b>
Refunds – Hazardous Materials	0	0	29	150	<b>29</b>
Drug Awareness Program	5,940	8,214	10,029	3,936	<b>0</b>
Specialized Reports	1,612	1,177	1,397	450	<b>300</b>
Recycling Refund	467,570	193,060	101,631	96,750	<b>99,975</b>
Credit Due Customers – Parks	16,847	-11,468	-7,806	-11,184	<b>0</b>
Parks & Rec. – Reserve Revenue	0	0	7,385	4,700	<b>0</b>
<b>TOTAL</b>	<b>674,242</b>	<b>291,579</b>	<b>231,298</b>	<b>227,743</b>	<b>165,885</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 2016 shows a minimal increase in this revenue based on the anticipation that the refund per ton will be slightly higher.

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.

Parks & Rec – Reserve Revenue is comprised of donations received from the community that are reserved to fund the PLAY Fund. The PLAY Fund is a recreational assistance fund that gives children of Frederick County families the opportunity to participate in recreational programs that they would otherwise not be able to participate. Children eligible for the assistance are also eligible for the free or reduced lunch program through Frederick County Public Schools.

*Recovered Costs:*

<b>Recovered Costs</b>	<b>2012-13 ACTUAL</b>	<b>2013-14 ACTUAL</b>	<b>2014-15 ACTUAL</b>	<b>2015-16 PROJECTED</b>	<b>2016-17 ADOPTED</b>
Recovered Costs – Treasurer’s Office	44,955	44,582	44,626	44,626	<b>45,000</b>
Recovered Costs – Worker’s Comp.	1,200	1,200	1,200	1,200	<b>0</b>
Purchasing Card Rebate	96,305	117,213	98,068	124,207	<b>100,000</b>
Recovered Costs – IT/GIS	5,000	25,422	20,181	20,314	<b>15,000</b>
Recovered Costs – F&R Fee Recovery	0	0	617,718	486,185	<b>629,108</b>
Recovered Costs – Inspections	0	1,324	0	0	<b>0</b>
Recovered Costs – Fire Companies	0	0	55,431	38,673	<b>0</b>
Reimb. – Commonwealth	10,824	10,640	10,522	10,656	<b>10,600</b>
Reimb. – Circuit Court	3,283	2,821	2,968	2,328	<b>2,800</b>
Reimb. – Public Works Cleanup	0	0	724	3,086	<b>0</b>
Clarke County Container Fees	44,957	44,604	41,995	56,316	<b>59,124</b>
Winchester Container Fees	24,163	37,763	36,427	48,804	<b>48,360</b>
Refuse Disposal Fees	52,287	64,350	53,874	77,316	<b>96,264</b>
Compactor Fees	0	0	702	0	<b>0</b>
Recycling Revenue	100,229	88,144	58,545	62,352	<b>68,300</b>
Fire and Rescue Merchandise	390	78	0	1,400	<b>0</b>
Container Fees – Bowman Library	1,098	1,697	1,597	1,356	<b>1,824</b>
Litter-Thon/Keep VA Beautiful	0	0	0	500	<b>0</b>
Restitution – Victim Witness	445	626	4	5,220	<b>0</b>
Reimb. of Exp. – Gen. Dist. Court	34,031	27,150	28,450	25,580	<b>30,000</b>
Reimb. – Public Works Salaries	61,682	20,548	20,000	20,000	<b>20,000</b>
Reimb. - Task Force	62,198	52,463	66,087	68,328	<b>68,712</b>
EDC Recovered Costs	72,880	73,400	0	0	<b>0</b>
Sign Deposits – Planning	0	0	0	100	<b>0</b>
Reimbursement – Construction Project	0	0	385,800	0	<b>0</b>
Reimb. – Elections	4,043	2,641	4,402	1,194	<b>5,000</b>
Westminister – In Lieu of Taxes	24,486	12,225	36,906	24,000	<b>25,000</b>
Reimb. – Street Signs	2,472	1,394	0	0	<b>0</b>
Reimb. – FCPS Maintenance	197,235	266,080	294,994	300,096	<b>325,000</b>
Proffers	842,609	2,389,462	1,112,930	1,377,379	<b>0</b>
Comcast PEG Grant	61,784	63,116	70,941	72,126	<b>0</b>
Fire School Programs	17,495	18,986	13,460	19,620	<b>7,210</b>
Clerk Reimbursement to County	11,742	11,557	10,012	10,824	<b>10,214</b>
Reimbursement - Sheriff	55,411	155,635	23,779	1,012	<b>0</b>
<b>TOTAL</b>	<b>1,833,204</b>	<b>3,535,121</b>	<b>3,112,343</b>	<b>2,904,798</b>	<b>1,567,516</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 general fund real and personal property taxes.

The County’s preferred method of payment is Bank of America VISA, issued in conjunction with eVA state contract. The County received \$124,207 in rebates for FY 2016.

Recovered Costs – IT/GIS is reimbursement from the Frederick County Sanitation Authority and the Frederick County Public Schools for their share of the cost of a GIS enterprise license agreement with ESRI. This provides a cost savings for the three entities and provides a more complete GIS software portfolio for all entities involved.

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.

Reimb. – Public Works Salaries is reimbursement from Shawneeland Sanitary District for a portion of the engineering services provided by the engineering staff.

Reimb. – Task Force represents revenue received from the eight participating jurisdictions in the Regional Drug/Gang Task Force for operating expenses associated with this task force as well as an Administrative Assistant assigned to this task force.

Reimbursement – Construction Project are costs associated by the construction of Round Hill Fire & Rescue Station that were reimbursed to the County from bond proceeds as part of a bond reimbursement resolution.

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 due to weather.

Westminster Canterbury makes payments in lieu of taxes since they are a tax exempt/religious 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 ACTUAL</b>	<b>2013-14 ACTUAL</b>	<b>2014-15 ACTUAL</b>	<b>2015-16 PROJECTED</b>	<b>2016-17 ADOPTED</b>
Carriers Tax/Mobile Home Titling	98,966	106,440	139,834	136,242	<b>148,000</b>
Recordation Taxes	316,940	362,964	349,447	379,848	<b>375,000</b>
Auto Rental Tax	102,409	110,682	98,958	0	<b>0</b>
<b>TOTAL</b>	<b>518,315</b>	<b>580,086</b>	<b>588,239</b>	<b>516,090</b>	<b>523,000</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.

Auto Rental Taxes are budgeted as local revenue. It is reclassified at the end of the year as state revenue since it is remitted to the County from the state.

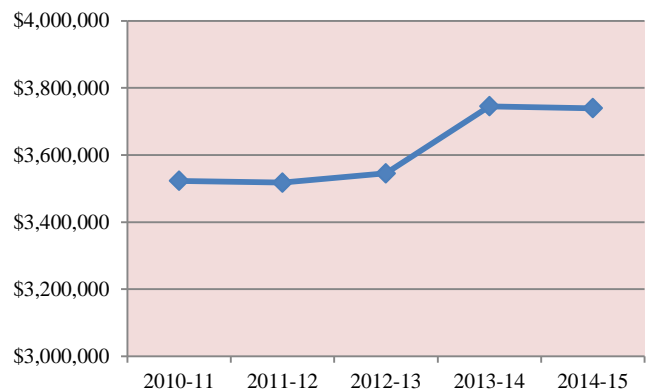
*Shared Expenses – Categorical:*

<b>Shared Expenses - Categorical</b>	<b>2012-13 ACTUAL</b>	<b>2013-14 ACTUAL</b>	<b>2014-15 ACTUAL</b>	<b>2015-16 PROJECTED</b>	<b>2016-17 ADOPTED</b>
Shared Expenses – Comm. Attorney	422,769	453,037	455,596	456,072	<b>491,211</b>
Shared Expenses – Sheriff	2,306,108	2,437,588	2,453,182	2,467,901	<b>2,285,421</b>
Shared Expenses – Comm. of Revenue	200,004	207,143	213,000	193,032	<b>198,389</b>
Shared Expenses – Treasurer	157,783	170,344	168,406	159,906	<b>160,000</b>
Shared Expenses – Regis./Elec. Bd.	42,574	46,531	44,592	45,577	<b>49,124</b>
Shared Expenses – Clerk	416,003	430,495	404,477	385,416	<b>474,557</b>
<b>TOTAL</b>	<b>3,545,241</b>	<b>3,745,138</b>	<b>3,739,253</b>	<b>3,707,904</b>	<b>3,658,702</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.

State Compensation Board funding has shown a steady pattern between FY 2011 and FY 2013 with a fairly significant jump for FY 2014. Funding received in FY 2011 was \$3.5 million compared to \$3.7 million received in FY 2015, a six percent increase. Expectations for FY 2015-16 are four percent above the budgeted amount. FY 2016-17 budgeted figures are conservative with about a two percent increase expected in reimbursement from the state.

**Shared Expenses - Commonwealth  
Last Five Years**



*Categorical Aid:*

<b>Categorical Aid</b>	<b>2012-13 ACTUAL</b>	<b>2013-14 ACTUAL</b>	<b>2014-15 ACTUAL</b>	<b>2015-16 PROJECTED</b>	<b>2016-17 ADOPTED</b>
Public Assistance Grants	1,192,448	1,285,347	1,407,642	1,643,102	<b>4,485,762</b>
Litter Control Grants	17,573	15,502	15,515	15,687	<b>15,600</b>
Other Revenue from Commonwealth	0	0	196,265	0	<b>0</b>
Four-For-Life Funds	80,545	81,150	79,829	80,000	<b>80,000</b>
Emergency Services Fire Program	209,360	223,725	273,993	214,535	<b>210,000</b>
DMV Grant Funding	0	0	0	38,049	<b>25,000</b>
State Grant – Emergency Services	0	0	0	30,754	<b>0</b>
Sheriff – State Grants	89,456	76,745	72,681	69,047	<b>78,000</b>
JJC Grant	122,392	128,358	124,451	128,358	<b>120,000</b>
Rent/Lease Payments	280,093	285,039	295,702	214,558	<b>191,700</b>
Spay/Neuter Assistance – State	2,184	2,511	2,232	3,096	<b>1,800</b>
State Reimbursement - EDC	0	900,000	0	0	<b>0</b>
Wireless 911 Grant	92,552	212,191	70,766	70,000	<b>67,200</b>
State Forfeited Asset Funds	33,112	12,759	19,260	31,607	<b>0</b>
Victim Witness Grant	18,792	50,112	19,350	19,500	<b>103,230</b>
Fire & Rescue OEMS Reimb.	10,782	2,678	4,882	2,856	<b>0</b>
Payment in Lieu of Taxes	11,052	12,423	2,741	500	<b>0</b>
Recycling Grant	5,490	0	0	0	<b>0</b>
<b>TOTAL</b>	<b>2,165,831</b>	<b>3,288,540</b>	<b>2,585,309</b>	<b>2,561,649</b>	<b>5,378,292</b>

Categorical Aid consists of revenue received from the state that is designated for specific purposes. Federal funding flows through state funding to the locality. 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.

Rent/Lease payments are payments received from offices such as Social Services and the Virginia Dept. of Health for office space rented at the County Administration Building. The state’s formula for rent payments include the debt payment which was recently paid in full, thus reducing the rents received from state agencies.

The Wireless 911 Grant is a PSAP (Public Safety Answering Point) Grant Program, 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 another PSAP grant to purchase a large format printer for the E-911 Communications Center.

*Categorical Aid – Federal:*

<b>Categorical Aid - Federal</b>	<b>2012-13 ACTUAL</b>	<b>2013-14 ACTUAL</b>	<b>2014-15 ACTUAL</b>	<b>2015-16 PROJECTED</b>	<b>2016-17 ADOPTED</b>
Community Block Grant	0	25,000	0	0	<b>0</b>
DMV Grants - Federal	37,191	22,468	30,607	0	<b>0</b>
Public Assistance Grants - Federal	2,214,779	2,319,433	2,779,940	2,637,196	<b>0</b>
Federal Forfeited Asset Funds	1,361	21,694	0	11,538	<b>0</b>
Housing Illegal Aliens - Federal	24,595	18,814	12,449	12,581	<b>12,000</b>
Federal Grants - Sheriff	187,647	45,173	101,392	38,983	<b>0</b>
Victim Witness – Federal	56,385	50,112	58,065	58,000	<b>0</b>
Emergency Services Grant	0	0	19,487	24,000	<b>24,000</b>
<b>TOTAL</b>	<b>2,521,958</b>	<b>2,502,694</b>	<b>3,001,940</b>	<b>2,782,298</b>	<b>36,000</b>

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

Public Assistance Grants – Federal are budgeted at the state level since funds are received from the state. These funds are reallocated at the end of the year when a report is provided by the state that identifies federal pass-thru funds.

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 ACTUAL</b>	<b>2013-14 ACTUAL</b>	<b>2014-15 ACTUAL</b>	<b>2015-16 PROJECTED</b>	<b>2016-17 ADOPTED</b>
Transfer from Admin. Bldg. Fund	0	0	642,514	0	<b>0</b>
Funding from Fund Balance	0	0	0	4,457,023	<b>3,600,000</b>
<b>TOTAL</b>	0	0	642,514	4,457,023	<b>3,600,000</b>

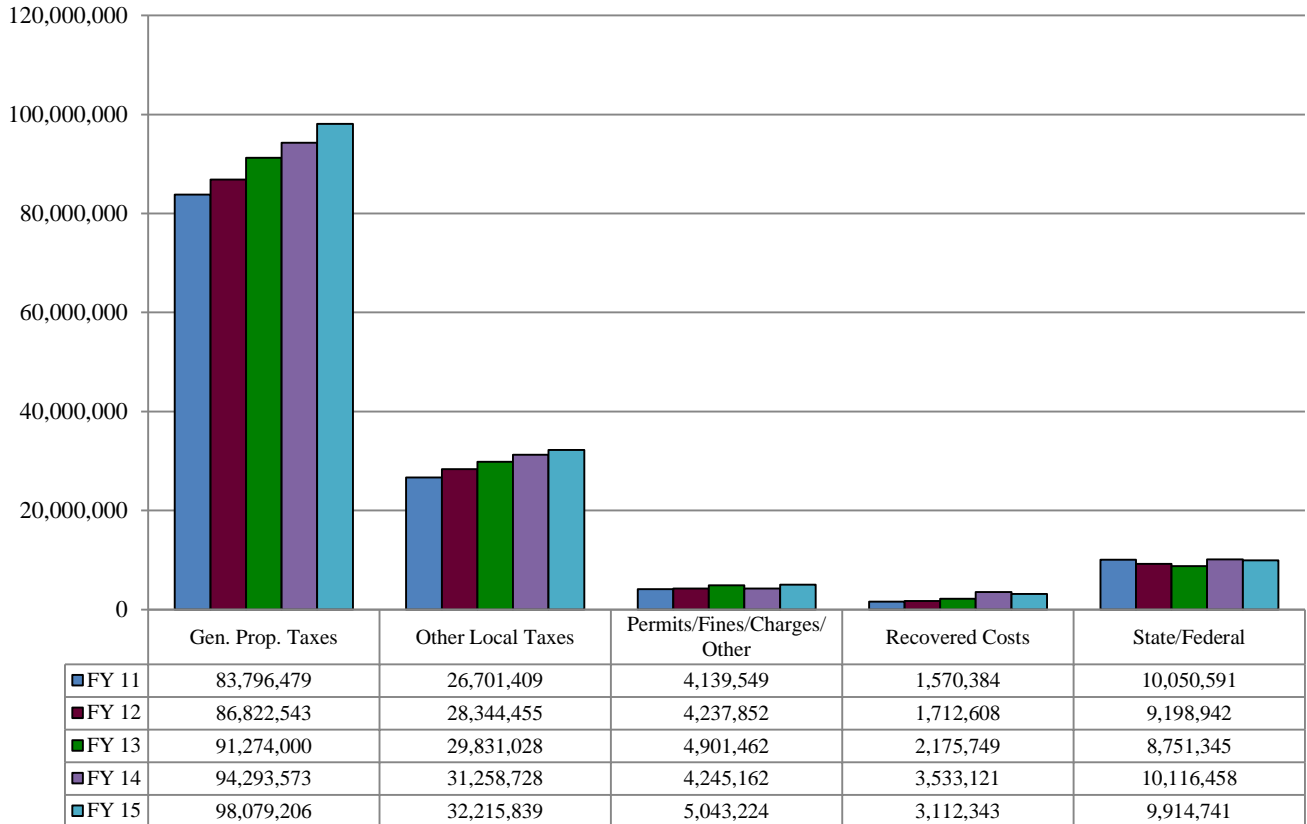
Funding from Fund Balance are funds that have been appropriated from the county's unreserved fund balance. These funds are needed to balance the budget when the county's budgeted expenditures exceed budgeted revenue.

Transfer from Admin. Bldg. Fund were funds that were in reserve and transferred to the General Fund to make the final debt service payment for the Administration Building.

*Total General Fund Revenues:*

<b>Total General Fund</b>	<b>2012-13 ACTUAL</b>	<b>2013-14 ACTUAL</b>	<b>2014-15 ACTUAL</b>	<b>2015-16 PROJECTED</b>	<b>2016-17 ADOPTED</b>
<b>GRAND TOTAL</b>	<b>136,622,975</b>	<b>143,429,042</b>	<b>149,007,867</b>	<b>159,659,045</b>	<b>163,306,583</b>

## General Fund Revenue Comparison



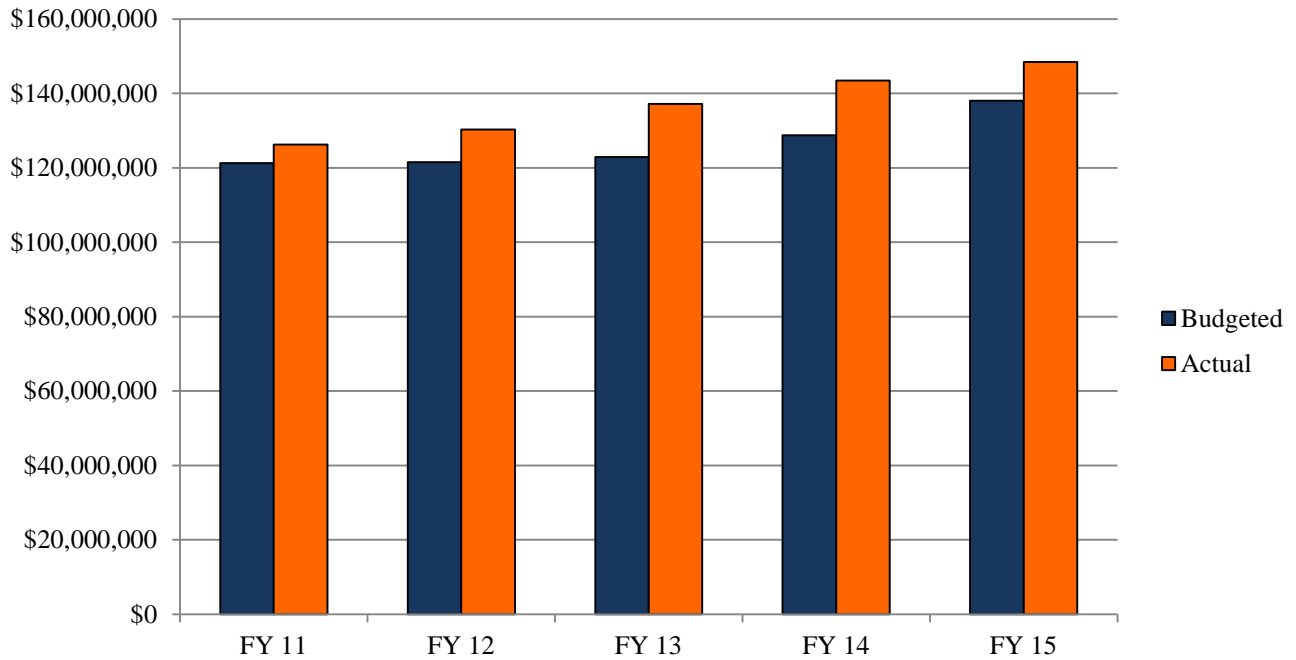
The chart above gives an actual General Fund Revenue Comparison. As shown, General Property Taxes comprise over 66% of the general fund revenue. The second largest revenue source is Other Local Taxes which equals close to 22% of the revenue. The remaining categories combined equal the remaining 12%.

The growth shown in General Property Taxes can be attributed to growth as the real estate tax rate remained the same during fiscal years 2013 and 2014 at \$0.585 per \$100 of assessed value and rolled back to a revenue neutral rate for the first half of fiscal year 2015. The personal property tax rate remained the same at 4.86 per \$100 of assessed value as well.

Actual revenue from Local Sales Tax grew at an annual rate of about \$620,000. Meals and Lodging taxes grew by almost \$245,000 during the same time period. Both are included in Other Local Taxes.



## General Fund Revenue Analysis



The above chart shows FY 2011 – FY 2015 budgeted to actual revenue. Actual revenue collected for FY 2011 was about four percent above budgeted. We’ve seen a general slow increase each year since then. Actual revenue collected for FY 2015 came in about seven percent above budgeted revenue for that year. This is in large part due to growth in real estate and personal property tax collections. Budgets for property taxes are aided by the Commissioner of the Revenue. The information on this chart reflects those amounts found in the audited Comprehensive Annual Financial Report.

*NORTHWESTERN REGIONAL ADULT DETENTION CENTER FUND:*

	<b>2012-13 ACTUAL</b>	<b>2013-14 ACTUAL</b>	<b>2014-15 ACTUAL</b>	<b>2015-16 PROJECTED</b>	<b>2016-17 ADOPTED</b>
<b>Use of Money/Property</b>					
Interest on Bank Deposits/Credit Cards	25,817	16,326	12,570	15,640	0
TOTAL	25,817	16,326	12,570	15,640	0
<b>Charges for Services</b>					
Client Supervision Fees	44,797	35,893	39,840	38,220	38,896
Drug Testing Fees	5,768	1,590	565	500	1,000
Work Release Fees	370,882	355,002	342,189	325,176	414,868
Miscellaneous	44,850	63,543	6,916	7,692	6,500
Phone Commissions	135,791	217,645	441,567	345,720	420,000
Food & Staff Reimb. – Juv. Det. Ctr.	113,156	131,256	112,108	55,200	112,000
Electronic Monitoring Part. Fees	64,515	112,274	84,771	99,684	85,000
Employee Meals Supplement	0	43	0	0	0
TOTAL	779,759	917,246	1,027,956	872,192	1,078,264
<b>Recovered Costs</b>					
Local Contributions	5,273,767	5,530,765	6,051,501	6,364,914	6,988,314
Medical & Health Reimbursement	57,118	69,067	76,565	75,228	75,000
TOTAL	5,330,885	5,599,832	6,128,066	6,440,142	7,063,314
<b>Categorical Aid</b>					
State Grants	250,166	263,263	257,396	192,756	276,233
Share of Jail Costs/DOC	1,090,386	1,103,821	1,270,351	996,624	1,250,000
Shared Expenses – Regional Jail	4,973,170	5,340,141	5,193,855	4,804,500	5,200,000
Federal Bureau of Prisons	1,935	1,747	4,610	1,536	0
Local Offender Probation	234,431	252,286	244,616	184,224	247,636
TOTAL	6,550,088	6,961,258	6,970,828	6,179,640	6,973,869
<b>Non-Revenue</b>					
Transfer – General Operating Fund	4,200,470	4,467,002	4,830,537	5,103,298	5,299,912
Bond Proceeds	0	221,000	0	77,024	0
Funding from Fund Balance	681,411	0	0	725,046	746,029
TOTAL	4,881,881	4,688,002	4,830,537	5,905,368	6,045,941
<b>FUND TOTAL</b>	<b>17,568,430</b>	<b>18,182,664</b>	<b>18,969,957</b>	<b>19,412,982</b>	<b>21,161,388</b>

The budget for the Northwestern Regional Adult Detention Center has increased by \$1,097,528, or 5.4% for FY 2016-2017. Included in this approved budget are three new Correctional Officer positions as well as a new inmate transport van, replacement of HVAC units at the annex building, increases in electrical and water services, medical and laboratory supplies, laundry supplies, and various other operating expenses.

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 2016-17, Clarke County's portion is 3.98%, Fauquier County's portion is 16.84%, the City of Winchester's portion is 36.05%, and Frederick County's portion is 43.13%. For Frederick County, this is a decrease of .87%

*FREDERICK – WINCHESTER LANDFILL FUND:*

	<b>2012-13 ACTUAL</b>	<b>2013-14 ACTUAL</b>	<b>2014-15 ACTUAL</b>	<b>2015-16 PROJECTED</b>	<b>2016-17 ADOPTED</b>
<b>Use of Money/Property</b>					
Interest on Bank Deposits	60,856	70,827	73,699	62,192	<b>60,000</b>
Sale of Surplus, Junk, and Waste	175,705	115,997	116,493	51,521	
<b>TOTAL</b>	<b>236,561</b>	<b>186,824</b>	<b>190,192</b>	<b>113,713</b>	<b>60,000</b>
<b>Charges for Services</b>					
Interest Charges	5,976	3,306	4,011	3,756	<b>0</b>
Credit Card Charges	119	100	459	276	<b>0</b>
Sanitary Landfill Fees	4,680,475	4,887,727	4,990,595	5,106,972	<b>5,516,450</b>
Charges for Tire Recycling	100,148	144,220	179,746	87,852	<b>120,000</b>
Regional Electronics Recycling	46,485	43,669	41,073	46,284	<b>66,000</b>
Greenhouse Gas Credit Sales	0	0	6,746	30,012	<b>10,000</b>
Landfill Gas to Electricity	734,170	588,345	476,557	362,664	<b>370,758</b>
Renewable Energy Credits	0	125,863	137,520	135,012	<b>116,262</b>
Waste Oil Recycling	15,953	21,435	8,333	2,556	<b>0</b>
<b>TOTAL</b>	<b>5,583,326</b>	<b>5,814,665</b>	<b>5,845,040</b>	<b>5,775,384</b>	<b>6,199,470</b>
<b>Miscellaneous Revenue</b>					
Miscellaneous	14,964	8,180	5,079	6,312	<b>0</b>
Miscellaneous - Rubble	0	0	0	0	<b>60,000</b>
Wheel Recycling	8,638	0	10,491	0	<b>70,000</b>
<b>TOTAL</b>	<b>23,602</b>	<b>8,180</b>	<b>15,570</b>	<b>6,312</b>	<b>130,000</b>
<b>Non-Revenue</b>					
Funding from Fund Balance	0	0	0	75,138	<b>645,965</b>
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>75,138</b>	<b>645,965</b>
<b>FUND TOTAL</b>	<b>5,843,489</b>	<b>6,009,669</b>	<b>6,050,802</b>	<b>5,970,547</b>	<b>7,035,435</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 \$40.20 has been generated per megawatt hour which includes raw power and renewable energy credits as of the end of April 2016.

The tipping fees are Commercial/Industrial at \$47/ton, Construction Demolition Debris at \$42/ton, Municipal at \$18/ton, Municipal Sludge at \$36/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</b>	<b>2013-14</b>	<b>2014-15</b>	<b>2015-16</b>	<b>2016-17</b>
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>PROJECTED</b>	<b>ADOPTED</b>
<b>Use of Money/Property</b>					
Interest on Bank Deposits	518	641	669	603	<b>600</b>
Rental of General Property – ASAP	1,215	1,200	1,200	1,200	<b>1,000</b>
<b>TOTAL</b>	<b>1,733</b>	<b>1,841</b>	<b>1,869</b>	<b>1,803</b>	<b>1,600</b>
<b>Charges for Services</b>					
A.S.A.P. Fees	421,048	336,377	358,406	377,527	<b>452,328</b>
Reimb. – Ignition Interlock	26,660	37,130	35,126	32,664	<b>39,000</b>
Community Service Fees - ASAP	16,660	15,005	18,155	19,848	<b>24,800</b>
<b>TOTAL</b>	<b>464,368</b>	<b>388,512</b>	<b>411,687</b>	<b>430,039</b>	<b>516,128</b>
<b>Recovered Costs</b>					
Reimb. – Court Services Winchester	14,140	14,140	15,045	15,045	<b>15,045</b>
Reimb. – Court Services Clarke County	3,759	3,759	4,494	4,494	<b>4,494</b>
Drug Offender Fees	74,640	75,950	81,725	84,012	<b>107,520</b>
Drug Offender Urine Screens	25,265	20,399	21,180	20,844	<b>24,800</b>
<b>TOTAL</b>	<b>117,804</b>	<b>114,248</b>	<b>122,444</b>	<b>124,395</b>	<b>151,859</b>
<b>Non-Revenue</b>					
Transfer from NRADC	46,314	0	0	0	<b>0</b>
Funding from Fund Balance	0	7,991	0	12,457	<b>35,407</b>
<b>TOTAL</b>	<b>46,314</b>	<b>7,991</b>	<b>0</b>	<b>12,457</b>	<b>35,407</b>
<b>FUND TOTAL</b>	<b>630,219</b>	<b>512,592</b>	<b>536,000</b>	<b>568,694</b>	<b>704,994</b>

The Virginia Alcohol Safety Action Program (VASAP) provides probation and intervention services for the Commonwealth’s courts. VASAP is a non-profit organization that works directly with the courts and the Virginia Department of Motor Vehicles to provide intervention services for those who are charged with driving under the influence (DUI).

All revenue collected by Division of Court Services is associated with A.S.A.P. (Alcohol Safety Action Program) A.S.A.P. fees make up about 68% of the revenue with most of the remainder coming from Drug Offender Fees, urine screens, and Ignition Interlock reimbursements. Anyone who is convicted of a DUI and is issued a restricted license must complete Interlock for a period of no less than six months. Interlock is a device that is installed in the vehicle which requires offenders to take a breath test and pass the test to start the car and it will randomly ask for tests as the vehicle is moving. The interlock company pays the local A.S.A.P. programs \$10 per month, per offender. This revenue is received on a monthly basis.

*SHAWNEELAND SANITARY DISTRICT FUND:*

	<b>2012-13 ACTUAL</b>	<b>2013-14 ACTUAL</b>	<b>2014-15 ACTUAL</b>	<b>2015-16 PROJECTED</b>	<b>2016-17 ADOPTED</b>
<b>General Property Taxes</b>					
Sanitary District Taxes	698,555	685,542	670,872	670,740	<b>680,900</b>
Penalties	12,296	11,896	8,536	7,656	<b>0</b>
Interest and Cost of Taxes	27,907	31,350	17,770	21,360	<b>0</b>
Credit Card Charges – Taxes	6	38	28	30	<b>0</b>
<b>TOTAL</b>	<b>738,764</b>	<b>728,826</b>	<b>697,206</b>	<b>699,786</b>	<b>680,900</b>
<b>Use of Money/Property</b>					
Interest on Bank Deposits	4,119	4,722	4,582	4,898	<b>8,000</b>
Sales of Surplus	4,000	0	0	0	<b>0</b>
<b>TOTAL</b>	<b>8,119</b>	<b>4,722</b>	<b>4,582</b>	<b>4,898</b>	<b>8,000</b>
<b>Recovered Costs</b>					
Reimb. – Sanitary District Culverts	2,630	3,238	4,774	1,876	<b>1,000</b>
<b>TOTAL</b>	<b>2,630</b>	<b>3,238</b>	<b>4,774</b>	<b>1,876</b>	<b>1,000</b>
<b>Non-Revenue</b>					
Transfer from General Operating Fund	597	0	0	0	<b>0</b>
Funding from Fund Balance	177,796	0	340,936	102,126	<b>252,948</b>
<b>TOTAL</b>	<b>178,393</b>	<b>0</b>	<b>340,936</b>	<b>102,126</b>	<b>252,948</b>
<b>FUND TOTAL</b>	<b>927,906</b>	<b>736,786</b>	<b>1,047,498</b>	<b>808,686</b>	<b>942,848</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 \$560 per year for an improved lot with dwelling and \$190 per year for an unimproved lot. Improved lot rates were increased by \$30 and unimproved lot rates were increased by \$10 effective July 1, 2015. These increases were necessary to increase the fund balance to contain a minimum of one year’s worth of operating expenses. There are approximately 803 improved lots and 1,100 unimproved lots.

**AIRPORT AUTHORITY OPERATING FUND:**

	<b>2012-13 ACTUAL</b>	<b>2013-14 ACTUAL</b>	<b>2014-15 ACTUAL</b>	<b>2015-16 PROJECTED</b>	<b>2016-17 ADOPTED</b>
<b>Miscellaneous Revenue</b>					
Miscellaneous Revenue	1,697,316	1,493,379	1,311,586	1,285,414	<b>1,596,755</b>
Revenue from the Commonwealth	0	19,090	1,380	0	<b>27,860</b>
<b>TOTAL</b>	<b>1,697,316</b>	<b>1,512,469</b>	<b>1,312,966</b>	<b>1,285,414</b>	<b>1,624,615</b>
<b>Transfers</b>					
Other Localities – City of Winchester	10,413	43,128	17,649	58,237	<b>44,311</b>
General Operating Fund	16,874	126,996	90,711	138,095	<b>133,642</b>
<b>TOTAL</b>	<b>27,287</b>	<b>170,124</b>	<b>108,360</b>	<b>196,332</b>	<b>177,953</b>
<b>FUND TOTAL</b>	<b>1,724,603</b>	<b>1,682,593</b>	<b>1,421,326</b>	<b>1,481,746</b>	<b>1,802,568</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 2017 have been projected at \$1,033,750 which makes up 65% of this revenue item and hangar and office rentals, projected at \$420,600, makes up 26%. Because of reduced sales revenue, the locality shares have gone up significantly for both Frederick County and the City of Winchester. Supplements were needed from Frederick County and the City of Winchester for FY 2015 and FY 2016 due to shortfalls in other revenue.

**COMMUNITY DEVELOPMENT AUTHORITY FUND:**

	<b>2012-13 ACTUAL</b>	<b>2013-14 ACTUAL</b>	<b>2014-15 ACTUAL</b>	<b>2015-16 PROJECTED</b>	<b>2016-17 ADOPTED</b>
<b>Miscellaneous Revenue</b>					
General Property Taxes	0	595	-595	0	<b>0</b>
Interest	86	61	1	0	<b>0</b>
<b>TOTAL</b>	<b>86</b>	<b>656</b>	<b>-594</b>	<b>0</b>	<b>0</b>
<b>FUND TOTAL</b>	<b>86</b>	<b>656</b>	<b>-594</b>	<b>0</b>	<b>0</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.

A Community Development Authority Fund was not necessary for FY 2016-2017 and is currently inactive.

*LAKE HOLIDAY SANITARY DISTRICT FUND:*

	<b>2012-13 ACTUAL</b>	<b>2013-14 ACTUAL</b>	<b>2014-15 ACTUAL</b>	<b>2015-16 PROJECTED</b>	<b>2016-17 ADOPTED</b>
<b>Fees</b>					
Fees Receivable	981,490	948,122	952,222	1,498,854	<b>779,998</b>
Penalties	7,788	10,711	6,539	90,418	<b>0</b>
Interest	275	5,292	5,853	250,259	<b>0</b>
Credit Card Charges	116	93	160	100	<b>0</b>
<b>TOTAL</b>	<b>989,669</b>	<b>964,218</b>	<b>964,774</b>	<b>1,839,631</b>	<b>779,998</b>
<b>Use of Money/Property</b>					
Interest on Bank Deposits	0	0	1,771	0	<b>0</b>
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>1,771</b>	<b>0</b>	<b>0</b>
<b>Recovered Costs</b>					
Recovered Costs	0	-929,108	0	0	<b>0</b>
Bond Proceeds	0	932,852	0	0	<b>0</b>
<b>TOTAL</b>	<b>0</b>	<b>3,744</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FUND TOTAL</b>	<b>989,669</b>	<b>967,962</b>	<b>966,545</b>	<b>1,839,631</b>	<b>779,998</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.

During the current fiscal year, the Board of Supervisors approved a budget supplement, with the consent of bond counsel, of \$860,000 in outstanding Lake Holiday sanitary district fees on undeveloped lots. These fees were on undeveloped lots that were acquired by Lake Holiday Country Club, Inc. All real estate taxes had to be paid in full if sanitary district fees were to be abated.

*EMS REVENUE RECOVERY FUND:*

	<b>2012-13 ACTUAL</b>	<b>2013-14 ACTUAL</b>	<b>2014-15 ACTUAL</b>	<b>2015-16 PROJECTED</b>	<b>2016-17 ADOPTED</b>
<b>Charges for Services</b>					
EMS Billings	0	1,006,538	1,834,782	1,882,316	<b>1,802,974</b>
<b>TOTAL</b>	<b>0</b>	<b>1,006,538</b>	<b>1,834,782</b>	<b>1,882,316</b>	<b>1,802,974</b>
<b>FUND TOTAL</b>	<b>0</b>	<b>1,006,538</b>	<b>1,834,782</b>	<b>1,882,316</b>	<b>1,802,974</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.

*ECONOMIC DEVELOPMENT AUTHORITY FUND:*

	<b>2012-13 ACTUAL</b>	<b>2013-14 ACTUAL</b>	<b>2014-15 ACTUAL</b>	<b>2015-16 PROJECTED</b>	<b>2016-17 ADOPTED</b>
<b>Recovered Costs</b>					
Recovered Costs	0	0	4,000	6,980	<b>7,250</b>
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>4,000</b>	<b>6,980</b>	<b>7,250</b>
<b>Transfers</b>					
General Operating Fund	0	0	1,569,223	572,948	<b>570,245</b>
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>1,569,223</b>	<b>572,948</b>	<b>570,245</b>
<b>FUND TOTAL</b>	<b>0</b>	<b>0</b>	<b>1,573,223</b>	<b>579,928</b>	<b>577,495</b>

The Economic Development Authority Fund was created after the start of FY 2014-15. The Economic Development Commission was a part of the General Fund and was included under the Community Development category.

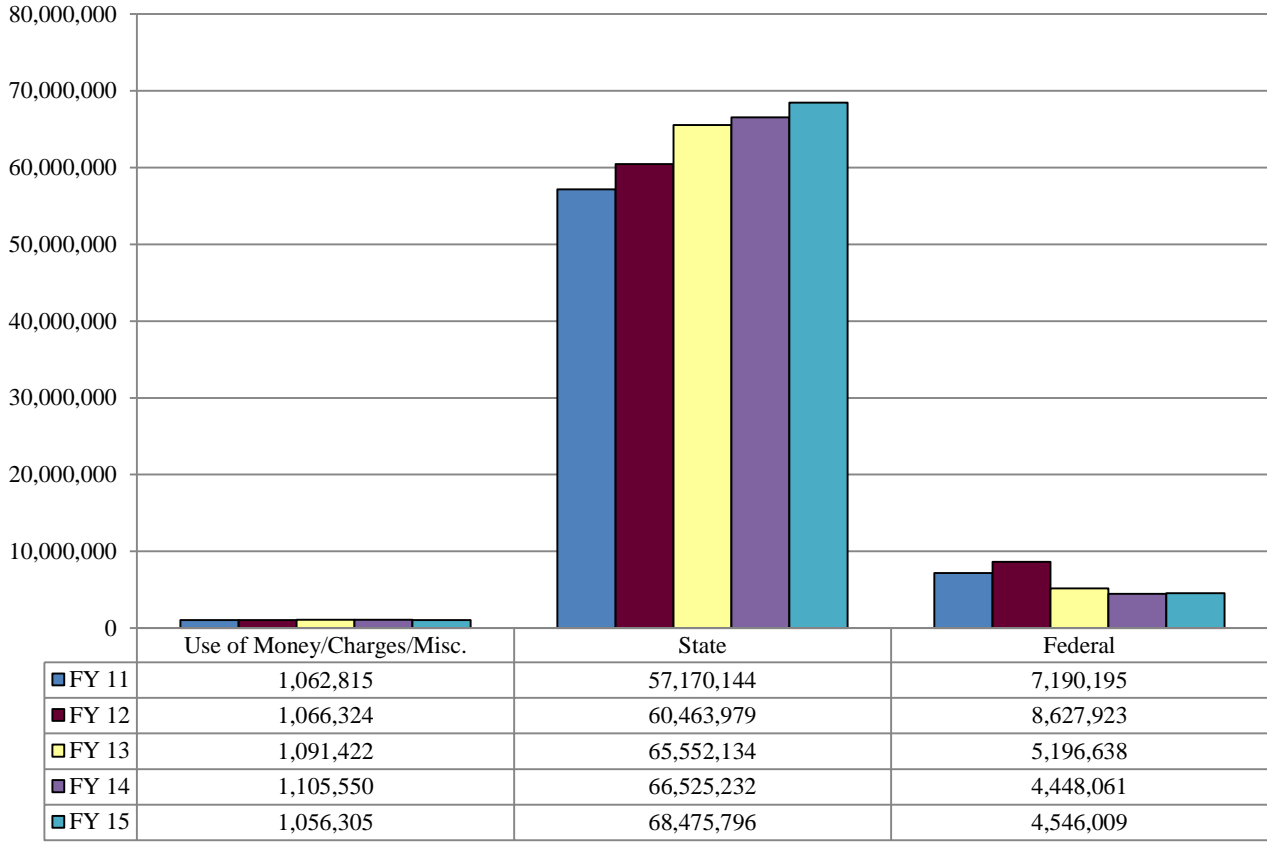
Recovered Costs is derived from business partnership on The Widget Cup, part of the EDA's Career Pathway Program. The Widget Cup provides a rare opportunity for fellow students, parents, teachers, and businesses to see STEM (Science, Technology, Engineering, and Math) and CTE (Career & Technical Education) students in action; translating coursework into real-world applications.

The majority of the revenue for this fund is made up of a transfer from the General Operating Fund.

The FY 2015 transfer from the General Operating Fund includes EDA Incentive Funds to promote industry that were received and needed to be transferred to the EDA.



## School Operating Fund Revenue Comparison



The chart above gives an actual School Operating Fund Revenue Comparison, excluding the transfer from the General Fund. The chart shows that state funds equate to over 92% of the revenue for the school operating fund. The second largest revenue source is federal funds which equals almost 6% 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 ACTUAL</b>	<b>2013-14 ACTUAL</b>	<b>2014-15 ACTUAL</b>	<b>2015-16 PROJECTED</b>	<b>2016-17 ADOPTED</b>
Rental of School Property	457,556	373,092	359,941	356,576	<b>356,576</b>
<b>TOTAL</b>	<b>457,556</b>	<b>373,092</b>	<b>359,941</b>	<b>356,576</b>	<b>356,576</b>

*Charges for Services:*

<b>Charges for Services</b>	<b>2012-13 ACTUAL</b>	<b>2013-14 ACTUAL</b>	<b>2014-15 ACTUAL</b>	<b>2015-16 PROJECTED</b>	<b>2016-17 ADOPTED</b>
Tuition – Private Sources – Day School	33,624	46,472	39,982	40,000	<b>40,000</b>
Tuition – Private – Summer School	26,960	8,495	22,440	23,750	<b>23,750</b>
Fees – Parking	179,874	57,471	179,074	58,000	<b>58,000</b>
Fees – GED – Regional	11,654	4,840	0	0	<b>0</b>
Fees – Drivers Ed. – Regional	120,317	117,097	105,390	127,000	<b>90,000</b>
Fees – Athletic – Pay to Participate	0	124,350	0	0	<b>0</b>
<b>TOTAL</b>	<b>372,429</b>	<b>358,725</b>	<b>346,886</b>	<b>248,750</b>	<b>211,750</b>

Projected charges for services are based on projected enrollment in the respective areas. Tuition is expected to decrease based on driver's education class offerings at the Dowell J. Howard center.

*Miscellaneous Revenue:*

<b>Miscellaneous Revenue</b>	<b>2012-13 ACTUAL</b>	<b>2013-14 ACTUAL</b>	<b>2014-15 ACTUAL</b>	<b>2015-16 PROJECTED</b>	<b>2016-17 ADOPTED</b>
Donations/Grants	51,196	88,699	150,000	148,425	<b>187,000</b>
Miscellaneous Refunds	210,241	285,034	300,979	333,573	<b>328,110</b>
<b>TOTAL</b>	<b>261,437</b>	<b>373,733</b>	<b>450,979</b>	<b>481,998</b>	<b>515,110</b>
<b>TOTAL REVENUE FROM LOCAL SOURCES</b>	<b>1,091,422</b>	<b>1,105,550</b>	<b>1,056,305</b>	<b>1,087,324</b>	<b>1,083,436</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 ACTUAL</b>	<b>2013-14 ACTUAL</b>	<b>2014-15 ACTUAL</b>	<b>2015-16 PROJECTED</b>	<b>2016-17 ADOPTED</b>
Sales Tax Receipts	11,845,799	12,037,415	12,631,752	12,681,158	<b>13,229,570</b>
Sales Tax Receipts 1/8%	1,257,194	1,262,644	1,312,351	1,585,145	<b>1,653,696</b>
Basic School Aid	35,387,506	35,061,257	35,931,441	35,999,695	<b>36,818,680</b>
Regular Foster Child	93,609	96,495	62,250	0	<b>0</b>
Gifted and Talented	390,522	390,280	392,617	395,763	<b>399,598</b>
Remedial Education – SOQ	731,190	730,737	948,824	956,428	<b>1,022,972</b>
Remedial Summer School - SOQ	0	0	0	62,848	<b>107,463</b>
Special Education – SOQ	4,029,852	4,127,003	4,400,582	4,435,847	<b>4,363,613</b>
Vocational Education – SOQ	797,661	797,168	752,516	758,546	<b>871,124</b>
Juvenile Detention Center Funds	424,886	375,023	512,374	545,671	<b>545,671</b>
Social Security – Instructional	2,160,333	2,167,299	2,208,470	2,226,169	<b>2,229,758</b>
Teacher Retirement – Instructional	3,606,095	3,620,469	4,490,557	4,394,622	<b>4,603,372</b>
Additional Assistance Retirement	603,305	609,929	0	0	<b>0</b>
Group Life Insurance – Instructional	132,944	132,861	139,052	140,166	<b>151,847</b>
Homebound	72,893	79,971	79,725	81,320	<b>101,152</b>
Special Ed. Reg. Program Payments	1,267,683	1,237,086	1,238,739	1,305,286	<b>1,374,394</b>
Adult Basic Ed. – Regional Jail	77,593	79,323	84,020	90,000	<b>92,000</b>
Vocational Equipment	28,791	29,769	26,201	28,357	<b>28,358</b>
Vocational Occupational – Tech. Ed.	83,482	82,498	91,022	112,267	<b>117,223</b>
Special Ed. – Foster Child	100,263	124,692	102,333	163,683	<b>46,842</b>
At-Risk Students	459,742	457,280	585,839	590,291	<b>553,781</b>
K-3 Initiative	614,202	608,110	898,452	897,626	<b>1,072,025</b>
Ed Technology Funds	518,000	544,000	518,000	518,000	<b>518,000</b>
Early Reading Intervention	206,783	272,299	242,843	242,843	<b>237,140</b>
Supplemental Lottery Per Pupil	0	0	0	0	<b>418,939</b>
ESL Funds	345,054	361,838	381,809	383,331	<b>390,897</b>
Special Ed. – Visually Handicapped	5,000	0	0	0	<b>0</b>
Medicaid Reimbursements	46,965	108,834	141,367	50,000	<b>128,000</b>
Industry Certification	26,807	17,739	26,202	23,841	<b>0</b>
ISAEF Funding	23,576	23,576	23,576	23,576	<b>23,576</b>
Other State Funds	11,081	66,682	28,264	298,199	<b>550,000</b>
Compensation Supplement	0	833,998	0	614,574	<b>553,378</b>
SOL Algebra Readiness	108,896	111,138	117,263	117,263	<b>115,437</b>
Mentor Teacher Program	11,773	5,452	2,711	9,664	<b>2,711</b>
Project Graduation Academy Grant	3,742	0	0	0	<b>0</b>
Project Graduation	3,557	10,866	19,145	18,441	<b>0</b>
National Board Certified Bonus	42,500	37,500	47,500	50,000	<b>42,500</b>
Middle School Teacher Corps	30,000	20,000	30,000	20,000	<b>30,000</b>
Career Switcher Program	2,855	4,000	8,000	5,000	<b>0</b>
<b>TOTAL</b>	<b>65,552,134</b>	<b>66,525,232</b>	<b>68,475,796</b>	<b>69,825,620</b>	<b>72,393,717</b>

Revenue from the Commonwealth is expected to increase primarily due to re-benchmarking Standards of Quality costs, sales tax, and the state's share of increases to the Virginia Retirement System (VRS).

*Categorical Aid – Federal:*

<b>Categorical Aid</b>	<b>2012-13 ACTUAL</b>	<b>2013-14 ACTUAL</b>	<b>2014-15 ACTUAL</b>	<b>2015-16 PROJECTED</b>	<b>2016-17 ADOPTED</b>
Title I	1,258,714	1,017,237	1,171,805	1,421,643	<b>1,421,643</b>
Title I – Prior Year Carry-Over	671,089	286,438	298,895	294,545	<b>150,000</b>
Federal Land Use	4,358	4,317	4,163	5,000	<b>5,000</b>
Title VI-B	2,287,324	2,304,806	2,356,903	2,566,749	<b>2,429,347</b>
Title VI-B Spec. Ed. PY Carry-Over	348,807	188,767	0	0	<b>0</b>
Vocational Education Basic Programs.	150,356	155,542	158,727	148,846	<b>148,846</b>
Other Federal Aid	0	4,047	27,051	62,240	<b>100,000</b>
Benefits from Other Agency	19,500	19,500	19,500	0	<b>0</b>
Title VI-B IDEA Preschool	45,569	41,161	41,184	41,184	<b>41,226</b>
Title III – LEP/Immigrant	51,549	50,387	68,118	74,719	<b>62,361</b>
Title II – Class Size/Teacher Quality	266,646	282,767	331,186	342,137	<b>264,152</b>
Title I – D – Negligent/Delinquent	92,527	93,092	68,478	82,852	<b>73,099</b>
Title II – Ed Tech	199	0	0	0	<b>0</b>
<b>TOTAL</b>	<b>5,196,638</b>	<b>4,448,061</b>	<b>4,546,009</b>	<b>5,039,915</b>	<b>4,695,674</b>

Federal Government Revenues are expected to decrease due to funding levels for restricted programs.

*Non-Revenue Receipts:*

<b>Non-Revenue Receipts</b>	<b>2012-13 ACTUAL</b>	<b>2013-14 ACTUAL</b>	<b>2014-15 ACTUAL</b>	<b>2015-16 PROJECTED</b>	<b>2016-17 ADOPTED</b>
Carry Forward Funds – Prior Year	688,949	97,012	108,939	123,737	<b>0</b>
Outstanding Encumbrances	167,637	218,892	109,448	581,267	<b>0</b>
<b>TOTAL</b>	<b>856,586</b>	<b>315,904</b>	<b>218,387</b>	<b>705,004</b>	<b>0</b>

*Transfers:*

<b>Transfers</b>	<b>2012-13 ACTUAL</b>	<b>2013-14 ACTUAL</b>	<b>2014-15 ACTUAL</b>	<b>2015-16 PROJECTED</b>	<b>2016-17 ADOPTED</b>
General Operating Fund	59,621,462	60,727,321	65,347,740	72,076,068	<b>75,038,173</b>
From Other Funds	737,218	0	1,566,316	0	<b>0</b>
<b>TOTAL</b>	<b>60,358,680</b>	<b>60,727,321</b>	<b>66,914,056</b>	<b>72,076,068</b>	<b>75,038,173</b>

The School Operating Fund budget will receive funding from the governing body in the amount of \$75,038,173, which is an increase of \$3 million compared to FY 2016.

*Total School Operating Fund Revenues:*

<b>Total School Operating Fund</b>	<b>2012-13 ACTUAL</b>	<b>2013-14 ACTUAL</b>	<b>2014-15 ACTUAL</b>	<b>2015-16 PROJECTED</b>	<b>2016-17 ADOPTED</b>
<b>FUND TOTAL</b>	<b>133,055,460</b>	<b>133,122,067</b>	<b>141,326,145</b>	<b>148,733,931</b>	<b>153,211,000</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 ACTUAL</b>	<b>2013-14 ACTUAL</b>	<b>2014-15 ACTUAL</b>	<b>2015-16 PROJECTED</b>	<b>2016-17 ADOPTED</b>
<b>Non-Revenue Receipts</b>					
County Appropriations	0	800,883	542,594	4,314,747	<b>0</b>
Carry Forward – Prior Years	1,128,002	0	0	500,000	<b>3,000,000</b>
Outstanding Encumbrances	0	0	0	166,292	<b>0</b>
<b>TOTAL</b>	<b>1,128,002</b>	<b>800,883</b>	<b>542,594</b>	<b>4,981,039</b>	<b>3,000,000</b>
<b>Transfers</b>					
Other Funds	267,115	1,045,748	0	0	<b>0</b>
<b>TOTAL</b>	<b>267,115</b>	<b>1,045,748</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FUND TOTAL</b>	<b>1,395,117</b>	<b>1,846,631</b>	<b>542,594</b>	<b>4,981,039</b>	<b>3,000,000</b>

An expected prior year carry-over amount for projects begun but not finished in the prior year supports the capital projects fund for FY 2017.

*SCHOOL DEBT SERVICE FUND:*

	<b>2012-13 ACTUAL</b>	<b>2013-14 ACTUAL</b>	<b>2014-15 ACTUAL</b>	<b>2015-16 PROJECTED</b>	<b>2016-17 ADOPTED</b>
<b>Categorical Aid – State</b>					
Other State Funds	0	0	0	61,261	<b>94,742</b>
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>61,261</b>	<b>94,742</b>
<b>Categorical Aid – Federal</b>					
Federal Stimulus Act - QSCB	284,559	276,080	275,782	275,782	<b>275,782</b>
<b>TOTAL</b>	<b>284,559</b>	<b>276,080</b>	<b>275,782</b>	<b>275,782</b>	<b>275,782</b>
<b>Non-Revenue Receipts</b>					
Carry Forward – Prior Years	0	0	0	273,291	<b>103,290</b>
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>273,291</b>	<b>103,290</b>
<b>Transfers</b>					
General Operating Fund	14,626,151	14,626,151	14,626,151	14,626,151	<b>15,972,475</b>
<b>TOTAL</b>	<b>14,626,151</b>	<b>14,626,151</b>	<b>14,626,151</b>	<b>14,626,151</b>	<b>15,972,475</b>
<b>FUND TOTAL</b>	<b>14,910,710</b>	<b>14,902,231</b>	<b>14,901,933</b>	<b>15,236,485</b>	<b>16,446,289</b>

Revenues from the county government to support the School Debt Service Fund are expected to increase from \$14.6 million to \$15.9 million. The increase is due to financing the replacement Frederick County Middle School.

*SCHOOL NUTRITION SERVICES FUND:*

	<b>2012-13 ACTUAL</b>	<b>2013-14 ACTUAL</b>	<b>2014-15 ACTUAL</b>	<b>2015-16 PROJECTED</b>	<b>2016-17 ADOPTED</b>
<b>Use of Money/Property</b>					
Interest on Bank Deposits	3,125	2,484	2,902	2,484	<b>2,902</b>
TOTAL	3,125	2,484	2,902	2,484	<b>2,902</b>
<b>Charges for Services</b>					
Charges for Services	2,181,389	2,148,222	2,197,865	2,453,916	<b>2,449,523</b>
TOTAL	2,181,389	2,148,222	2,197,865	2,453,916	<b>2,449,523</b>
<b>Miscellaneous</b>					
Miscellaneous	84,970	92,356	69,146	59,396	<b>67,863</b>
TOTAL	84,970	92,356	69,146	59,396	<b>67,863</b>
<b>Categorical Aid – State</b>					
School Food Services – State	99,079	91,725	86,549	89,184	<b>85,407</b>
TOTAL	99,079	91,725	86,549	89,184	<b>85,407</b>
<b>Categorical Aid - Federal</b>					
Meal Reimb. Operations – Federal	2,283,597	2,275,371	2,328,330	2,514,855	<b>2,474,419</b>
TOTAL	2,283,597	2,275,371	2,328,330	2,514,855	<b>2,474,419</b>
<b>Non-Revenue Receipts</b>					
Carry Forward – Prior Years	0	0	0	1,502,573	<b>1,582,643</b>
Outstanding Encumbrances	0	0	24,064	4,526	<b>0</b>
Transfers from Other Funds	0	0	0	0	<b>7,000</b>
TOTAL	0	0	24,064	1,507,099	<b>1,589,643</b>
<b>FUND TOTAL</b>	<b>4,652,160</b>	<b>4,610,158</b>	<b>4,708,855</b>	<b>6,626,934</b>	<b>6,669,757</b>

School Nutrition Services serves approximately 1.6 million meals including breakfast, lunch and a la carte items.

*CONSOLIDATED SERVICES FUND:*

	<b>2012-13 ACTUAL</b>	<b>2013-14 ACTUAL</b>	<b>2014-15 ACTUAL</b>	<b>2015-16 PROJECTED</b>	<b>2016-17 ADOPTED</b>
<b>Charges for Services</b>					
Frederick County - building services	9,799	8,488	12,282	15,000	<b>15,000</b>
FCPS - vehicle services	2,513,836	2,714,745	2,391,844	2,643,872	<b>2,298,353</b>
Other agencies - vehicle services	82,465	222,702	461,385	598,551	<b>462,953</b>
Other Funds	277,522	20,841	27,424	342,577	<b>823,694</b>
TOTAL	2,883,622	2,966,776	2,892,935	3,600,000	<b>3,600,000</b>
<b>Transfers</b>					
Transfers	0	4,289	0	0	<b>0</b>
TOTAL	0	4,289	0	0	<b>0</b>
<b>FUND TOTAL</b>	<b>2,883,622</b>	<b>2,971,065</b>	<b>2,892,935</b>	<b>3,600,000</b>	<b>3,600,000</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 PRIVATE PURPOSE FUNDS:*

	<b>2012-13 ACTUAL</b>	<b>2013-14 ACTUAL</b>	<b>2014-15 ACTUAL</b>	<b>2015-16 PROJECTED</b>	<b>2016-17 ADOPTED</b>
<b>Use of Money/Property</b>					
Interest on Bank Deposits	20,511	584	613	1,000	<b>1,000</b>
Donations and Grants	0	33,470	16,117	74,000	<b>74,000</b>
Interest on Investments	0	1,878	0	0	<b>0</b>
<b>TOTAL</b>	<b>20,511</b>	<b>35,932</b>	<b>16,730</b>	<b>75,000</b>	<b>75,000</b>
<b>Transfers</b>					
Transfers	0	4,000	0	0	<b>0</b>
<b>TOTAL</b>	<b>0</b>	<b>4,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FUND TOTAL</b>	<b>20,511</b>	<b>39,932</b>	<b>16,730</b>	<b>75,000</b>	<b>75,000</b>

Various donations and grants for restricted/private purposes such as the Bright Futures program are accounted for in this fund.

*SCHOOL TEXTBOOK FUND:*

	<b>2012-13 ACTUAL</b>	<b>2013-14 ACTUAL</b>	<b>2014-15 ACTUAL</b>	<b>2015-16 PROJECTED</b>	<b>2016-17 ADOPTED</b>
<b>Use of Money/Property</b>					
Interest on Bank Deposits	2,372	2,803	2,620	5,000	<b>5,000</b>
<b>TOTAL</b>	<b>2,372</b>	<b>2,803</b>	<b>2,620</b>	<b>5,000</b>	<b>5,000</b>
<b>Charges for Services</b>					
Sale of Used Books	1,618	0	359	1,500	<b>1,500</b>
Textbooks – Lost/Damaged	693	2,588	2,144	5,000	<b>5,000</b>
<b>TOTAL</b>	<b>2,311</b>	<b>2,588</b>	<b>2,503</b>	<b>6,500</b>	<b>6,500</b>
<b>Recovered Costs</b>					
Textbooks Furnished Free	745,564	745,103	787,033	793,340	<b>877,358</b>
<b>TOTAL</b>	<b>745,564</b>	<b>745,103</b>	<b>787,033</b>	<b>793,340</b>	<b>877,358</b>
<b>Non-Revenue Receipts</b>					
Carry Forward – Prior Years	0	0	0	625,965	<b>1,219,249</b>
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>625,965</b>	<b>1,219,249</b>
<b>Transfers</b>					
School Operating Fund Local Match	421,700	421,529	476,198	469,739	<b>558,345</b>
Trust Funds Transfer	17	0	0	0	<b>0</b>
<b>TOTAL</b>	<b>421,717</b>	<b>421,529</b>	<b>476,198</b>	<b>469,739</b>	<b>558,345</b>
<b>FUND TOTAL</b>	<b>1,171,964</b>	<b>1,172,023</b>	<b>1,268,354</b>	<b>1,900,544</b>	<b>2,666,452</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 ACTUAL</b>	<b>2013-14 ACTUAL</b>	<b>2014-15 ACTUAL</b>	<b>2015-16 PROJECTED</b>	<b>2016-17 ADOPTED</b>
<b>Use of Money/Property</b>					
Interest on Bank Deposits	1,467	1,494	1,196	0	<b>0</b>
TOTAL	1,467	1,494	1,196	0	<b>0</b>
<b>Charges for Services</b>					
Tuition – Private Day School	9,598	7,560	7,403	7,400	<b>7,400</b>
TOTAL	9,598	7,560	7,403	7,400	<b>7,400</b>
<b>Recovered Costs</b>					
Billings to Localities	4,143,693	4,421,401	4,456,778	4,884,508	<b>5,013,344</b>
TOTAL	4,143,693	4,421,401	4,456,778	4,884,508	<b>5,013,344</b>
<b>Categorical Aid – State</b>					
State – Educational Tech. Funds	26,000	26,000	26,000	26,000	<b>26,000</b>
State – Other Funds	0	0	14,078	13,818	<b>0</b>
TOTAL	26,000	26,000	40,078	39,818	<b>26,000</b>
<b>Non-Revenue Receipts</b>					
Carry Forward – Prior Years	0	0	0	327,512	<b>300,000</b>
TOTAL	0	0	0	327,512	<b>300,000</b>
<b>FUND TOTAL</b>	<b>4,180,758</b>	<b>4,456,455</b>	<b>4,505,455</b>	<b>5,259,238</b>	<b>5,346,744</b>

*NREP TEXTBOOK FUND:*

	<b>2012-13 ACTUAL</b>	<b>2013-14 ACTUAL</b>	<b>2014-15 ACTUAL</b>	<b>2015-16 PROJECTED</b>	<b>2016-17 ADOPTED</b>
<b>Use of Money/Property</b>					
Interest on Bank Deposits	24	48	85	0	<b>0</b>
TOTAL	24	48	85	0	<b>0</b>
<b>Non-Revenue Receipts</b>					
Carry Forward – Prior Years	0	0	0	15,000	<b>40,000</b>
TOTAL	0	0	0	15,000	<b>40,000</b>
<b>Transfers</b>					
NREP Operating Fund	23,952	25,000	25,000	25,000	<b>10,000</b>
TOTAL	23,952	25,000	25,000	25,000	<b>10,000</b>
<b>FUND TOTAL</b>	<b>23,976</b>	<b>25,048</b>	<b>25,085</b>	<b>40,000</b>	<b>50,000</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, 2015:

<u>Category</u>	<u>General Fund</u>
<b>Nonspendable:</b>	
Prepaid Expenses	\$3,915
Noncurrent Loans	734,939
Total Nonspendable	<u>\$738,854</u>
<b>Restricted:</b>	
Peg grant	\$137,072
Courthouse ADA Fees	269,040
Animal Shelter	335,530
Proffers	5,136,710
Total Restricted	<u>\$5,878,352</u>
<b>Committed:</b>	
General Government - various	\$948,939
Education	581,267
Tri Centennial	1,113
Historical Marker	16,209
VDOT Revenue Sharing	436,270
Parks and Recreation	6,932
EDC Incentive Funds	550,000
Total Committed	<u>\$2,540,730</u>
<b>Assigned:</b>	
Conservation Easement	\$4,780
Total Assigned	<u>\$4,780</u>
<b>Unassigned</b>	<u>\$48,376,225</u>
<b>Total Fund Balance</b>	<u>\$57,538,941</u>

Unassigned fund balance on June 30, 2015 was \$48,376,225.

Below are summary projections for the end of fiscal years 2016 and 2017, and a detail analysis of actual fund balance of June 30, 2012 through June 30, 2015.

	ESTIMATE FY 2016	PLAN FY 2017
Fund Balance, Beginning of Year	\$49,644,282	\$33,557,015
Revenue Sources/Transfers	152,895,245	159,706,583
Expenditures/Transfers	(168,982,512)	(163,306,583)
Fund Balance, End of Year	<u>\$33,557,015</u>	<u>\$29,957,015</u>

<b>General Fund</b>				
	ACTUAL FY 2012	ACTUAL FY 2013	ACTUAL FY 2014	ACTUAL FY 2015
Fund Balance, Beginning of Year	\$33,360,212	\$39,576,609	\$45,759,610	\$51,860,254
<b>REVENUES</b>				
General Property Taxes	\$74,080,641	\$78,532,102	\$81,551,677	\$85,337,312
Other Local Taxes	26,966,331	28,449,248	29,900,456	30,869,436
Permits, Fees & Licenses	970,384	1,214,052	1,329,532	1,856,416
Fines & Forfeitures	307,839	387,848	368,396	409,180
Use of Money & Property	231,319	446,272	155,718	189,871
Charges for Services	2,176,882	2,212,738	2,099,936	2,356,455
Miscellaneous	551,430	640,559	291,589	231,310
Recovered Costs	1,712,606	2,175,749	3,533,122	3,112,342
Intergovernmental	23,326,358	23,108,965	24,254,796	24,069,591
<b>TOTAL REVENUE</b>	<b>130,323,790</b>	<b>137,167,533</b>	<b>143,485,222</b>	<b>148,431,913</b>
<b>EXPENDITURES</b>				
Current:				
Government Administration	\$7,393,143	\$9,152,531	\$8,539,102	\$8,420,539
Judicial Administration	2,041,089	2,125,611	2,200,348	2,302,798
Public Safety	23,615,366	25,245,584	28,288,145	28,920,342
Public Works	3,518,557	3,627,132	4,201,203	3,866,489
Health and Welfare	6,690,167	6,547,404	6,628,245	7,405,604
Community College	56,493	56,493	56,493	56,000
Parks, Recreation & Cultural	4,918,972	4,888,472	5,000,983	5,425,382
Community Development	1,680,289	1,707,290	3,389,332	2,895,338
Debt Service	5,493,081	2,350,465	2,367,571	2,749,430
<b>TOTAL EXPENDITURES</b>	<b>55,407,157</b>	<b>55,700,982</b>	<b>60,671,422</b>	<b>62,041,922</b>
<b>OTHER FINANCING SOURCES</b>				
Operating transfers Out/In	-12,304,828	-15,426,501	-5,470,099	-586,527
Operating transfers from/to Prim. Govt.	-56,395,408	-59,857,049	-71,243,057	-80,124,777
<b>TOTAL OTHER FIN. SOURCES</b>	<b>-68,700,236</b>	<b>-75,283,550</b>	<b>-76,713,156</b>	<b>-80,711,304</b>
<b>Fund Balance, End of Year</b>	<b>39,576,609</b>	<b>45,759,610</b>	<b>51,860,254</b>	<b>57,538,941</b>

**FUND BALANCE POLICY:** The Government Finance Officers Association (GFOA) recommends, at a minimum, that unreserved fund balance be no less than two months of general fund operation revenues or expenditures. In the adopted FY 2016 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 \$3,600,000 to fund the FY 2016-2017 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>7/1/2016 Total Estimated Fund Balance, Beg. Of Year (b)</b>	<b>Revenue Sources (a)</b>	<b>Expenditures/ Transfers Out</b>	<b>6/30/2017 Total Estimated Fund Balance, End of Year (b)</b>	<b>% Change</b>
General	33,557,015	159,706,583	(163,306,583)	29,957,015	-10.73%
Regional Jail	2,484,424	20,415,359	(21,161,388)	1,738,395	-30.03%
Landfill	37,514,075	6,389,470	(7,035,435)	36,868,110	-1.72%
Court Services	300,951	669,587	(704,994)	265,544	-11.77%
Shawneeland	1,874,081	689,900	(942,848)	1,621,133	-13.50%
Airport Operating	30,654	1,802,568	(1,802,568)	30,654	0.00%
Lake Holiday	2,588,576	779,998	(779,998)	2,588,576	0.00%
EMS Revenue Recovery	467,818	1,802,974	(1,802,974)	467,818	0.00%
EDA Fund	270,757	577,495	(577,495)	270,757	0.00%
School Operating	0	153,211,000	(153,211,000)	0	0.00%
School Capital	3,000,000	0	(3,000,000)	0	-100.00%
School Nutrition Services	1,634,029	5,087,115	(6,669,757)	51,387	-96.86%
School Debt	117,522	16,342,999	(16,446,289)	14,232	-87.89%
School Private Purpose	9,847	75,000	(75,000)	9,847	0.00%
School Textbook	1,670,934	1,447,203	(2,666,452)	451,685	-72.97%
NREP Operating	423,088	5,046,744	(5,346,744)	123,088	-70.91%
NREP Textbook	63,493	10,000	(50,000)	23,493	-63.00%
Consolidated Services	359,970	3,600,000	(3,600,000)	359,970	0.00%

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

(b) Total includes all categories of fund balance.

General Fund unreserved fund balance decreased by 10.73%. Although the County is starting to see positive revenue growth, the governing body decided since fund balance was still above the recommended level, to continue to use fund balance to balance the FY 2017 budget. This allowed for the County Administrator's proposed real estate tax rate increase to be reduced by half.

The Regional Jail budgeted \$746,029 to balance the FY 2017 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.

In an effort to meet budget needs, all fund balances were reviewed and considered during the FY 2017 budget process. If available and fiscally prudent, fund balance is utilized as a non-revenue source. Fund balances still remain at sufficient GFOA recommended balances.

## **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, and are more comparable to the budget, 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 Position and the Statement of Activities, report the County's net position and changes in it. The County's net position can be thought of as the difference between assets, deferred outflows of resources, liabilities and deferred inflows of resources, which is one way to measure the County's financial position. Over time, increases and decreases in net position can be one indicator that the County's financial health is improving or deteriorating.

The Statement of Net Position presents information on all the County's assets, deferred outflows or resources, liabilities and deferred inflows of resources. As discussed earlier, the difference between assets, deferred outflows of resources, liabilities and deferred inflows of resources is reported as net position. Net position is 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 Position as a financial indicator.

The Statement of Activities provides information on how the net position changed during the year. Since the government-wide financial statements use the accrual method of accounting, changes in net position 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 Position 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 Economic Development Authority are component 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. Proprietary funds, like government-wide statements, provide both long and short-term financial information.

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 Jail Authority and the Winchester Regional Airport.

## **IX. SIGNIFICANT COMPONENTS**

- A. The adopted 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	John Hite House
Long Meadow	Middletown Historic District
Millbank	Monte Vista
Newtown-Stephensburg Historic District	Old Forge Farm
Old Stone Church	Opequon Historic District
Opequon Presbyterian Church	Rose Hill Farm
St. Thomas Chapel	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
Hillandale 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.

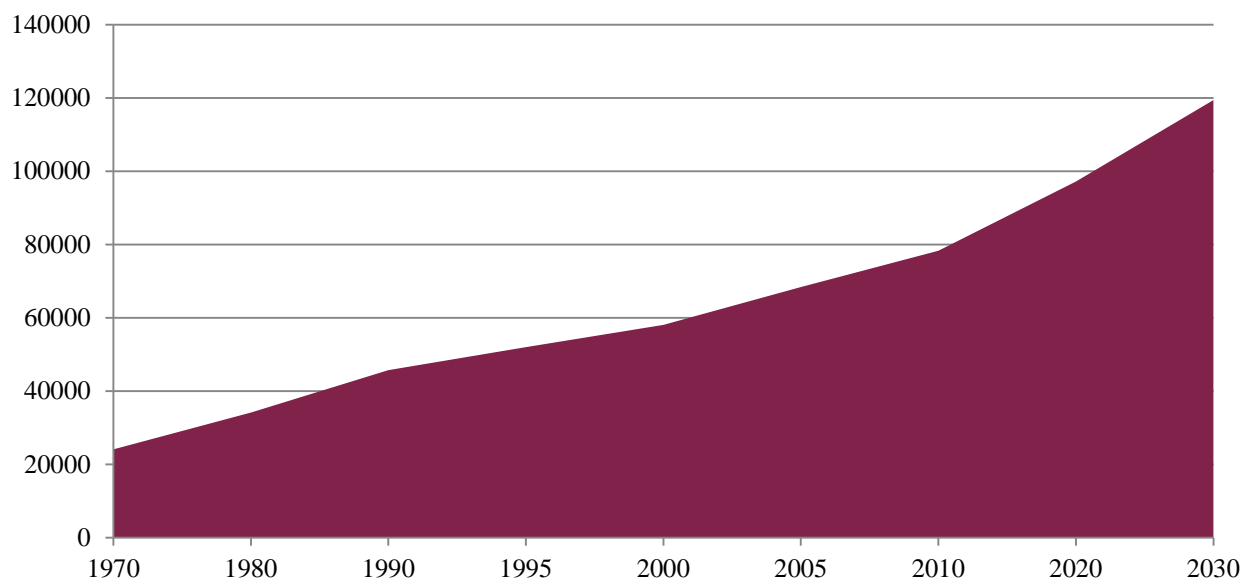


Photo Courtesy of Lorraine Mossburg

**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 97,192, and by 2030 the population is expected to reach 119,419.

## Frederick County Population Counts, 1970-2030



### Public School System

The Frederick County Public School System, the 22<sup>nd</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 transportation facility provides vehicle maintenance services to county agencies as well as the school division.

In the fall of 2015 (fiscal year 2016), student enrollment was 13,092 representing an increase of 496 students, or 4% in ten years. The structure of the school division is designed to support the needs of the 13,116 students projected for the school year 2016-2017. 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.

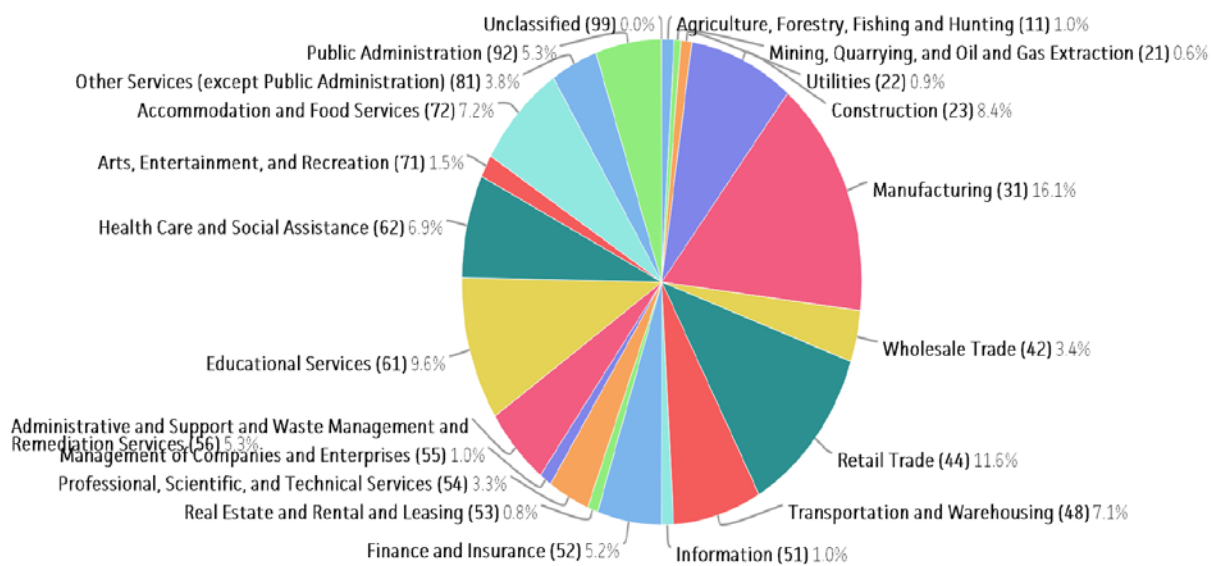
The school board's primary budget priorities for FY 2017 include instructional initiatives to address increased accountability and improve student achievement, compensation packages that enable the recruitment and retention of high quality staff, and operational funding to preserve assets such as facilities, replacement school buses, safety and environmental enhancements, and aging infrastructure/systems, professional development designed to support operational efficiencies and evidence-based instructional practices, and open the replacement Frederick County Middle School with seamless transition. Available additional funds from the state and county allowed the school division to make progress toward the School Board's budget goals. Instructional initiatives focused on increased special education staff and expansion of instructional coaches to assist elementary classroom teachers and greater student achievement. Salary schedules were adjusted by two percent without a step movement for all employees. Further, additional operation funding to open the replacement Frederick County Middle School was provided to increase bus routes and address part-time labor moving costs.

Improvements to replacement buses/vehicles, student learning through a preschool program, staff development, and operational efficiencies are future budget priorities. These priorities will compete for local dollars while state dollars have been diverted to other cost drivers such as Medicaid and debt service at the state level. Further, these priorities will continue to compete with significant payment increases 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 time period, an increasing number of employees have entered or neared retirement age. This created an under-funded situation, which if not corrected, could lead to imbalance. The fiscal solvency of the program would not be an area of concern had the General Assembly not reduced the contribution rates to artificially low levels 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 a hybrid plan (defined benefit and defined contribution plan) for all new hires effective January 1, 2014. Further, the employer’s contribution rate is mandated to increase every two years until the employer contribution rate is equal to the VRS board certified rate.

### Employment Trends

Frederick County had a total of 31,873 jobs in the first quarter of 2016 as measured by the Virginia Employment Commission. The largest employment sector was manufacturing which employed 5,121 workers in the first quarter of 2016. Of individuals aged 25 to 64 in Frederick County, 19.3% have a bachelor’s degree or higher which compares with 19.7% in the nation.

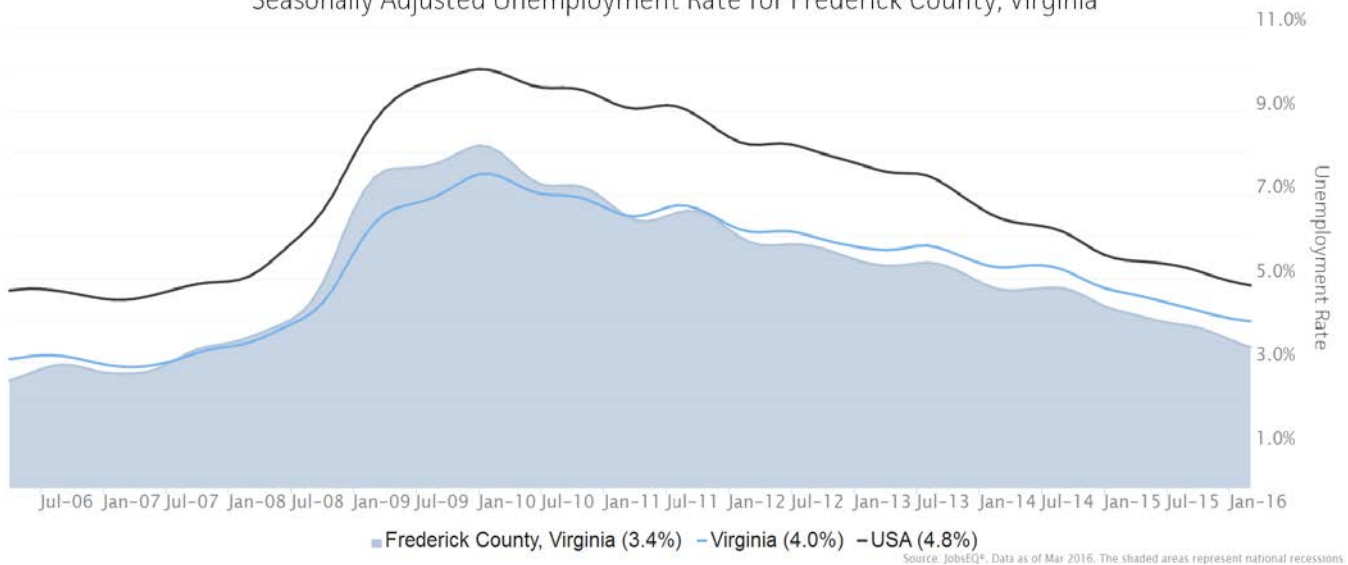
Total Workers for Frederick County, Virginia by Industry



Source: JobsEQ®, Data as of 2016Q1

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 1.5%, and the United States unemployment rate has decreased by 2.1%. The unemployment rate for Frederick County in March 2016 was 3.6% compared to the March 2015 rate of 4.7%.

Seasonally Adjusted Unemployment Rate for Frederick County, Virginia



## 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 over ninety programs of study and has a school enrollment of approximately 4,000 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 98.7% of the national average. The median sold price of housing was \$246,250 as of April 2015. 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 2014) gives the crime rate per 100,000 people for the USA as 365.5. The crime rate for the Winchester-Frederick County area was 176.2 in 2014.

### 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 34,851 active registered library card holders in Frederick County. During the period of July 1, 2015 through June 30, 2016, Frederick County residents had the following usage during FY 2016: traditional checkouts = 471,957; electronic checkouts = 84,755; for a total of 556,712 checkouts.

### 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 \$161 million campus expansion project which expanded emergency services, added intensive care unit beds, and provides an intimate healing environment for families and newborns using the Newborn Intensive Care Unit. Winchester Medical Center is rated among the top five hospitals in Virginia by U.S. News & World Report.

### Parks



*Battlefield Half Marathon*

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.

Frederick County will be opening Rose Hill Park in the summer of 2016. The park will have a one mile trail, picnic shelter, and restrooms. Rose Hill Park is a partnership between Frederick County and the Museum of the Shenandoah Valley representing 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.



*Swim Lessons*

There are two neighborhood parks in the County. These are located at Reynolds Store in the Gainesboro district and Frederick Heights in the Redbud district. These parks have playground equipment. Frederick County also has an undeveloped 25 acre ball field complex adjacent to the Snowden Bridge community.

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 provides approximately 180 recreation programs throughout the year. Programs include before and after school, youth sports, adult sports, fitness, general interest, trips, and senior programs. The department provides three signature special events. Walking in a Winter Wonderland is a month long celebration of lights at Cleabrook Park, the 4<sup>th</sup> of July Celebration held at Sherando Park, and the Battlefield Half Marathon, the only distance race in our immediate area.



*Walking in a Winter Wonderland*

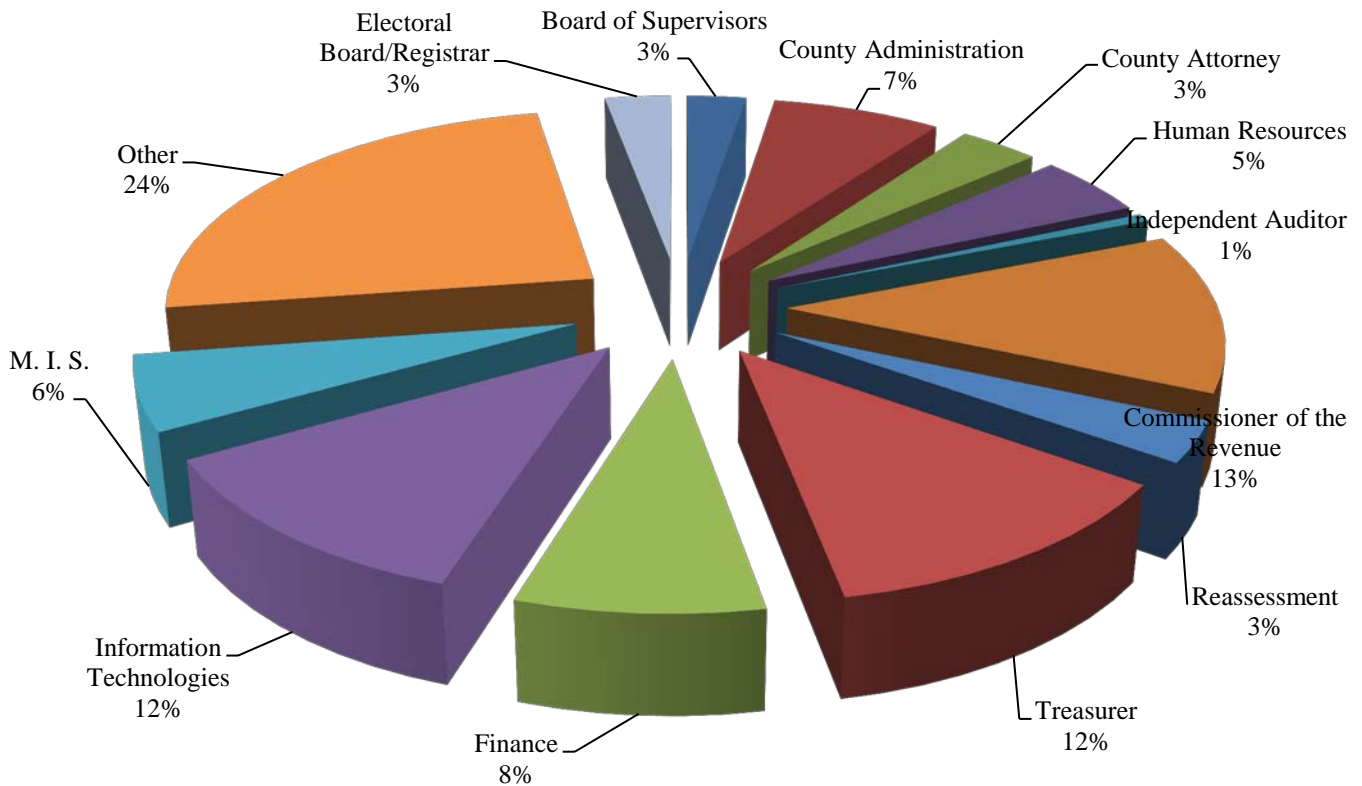
# Administration



Frederick County Administration Complex  
Winchester, Virginia

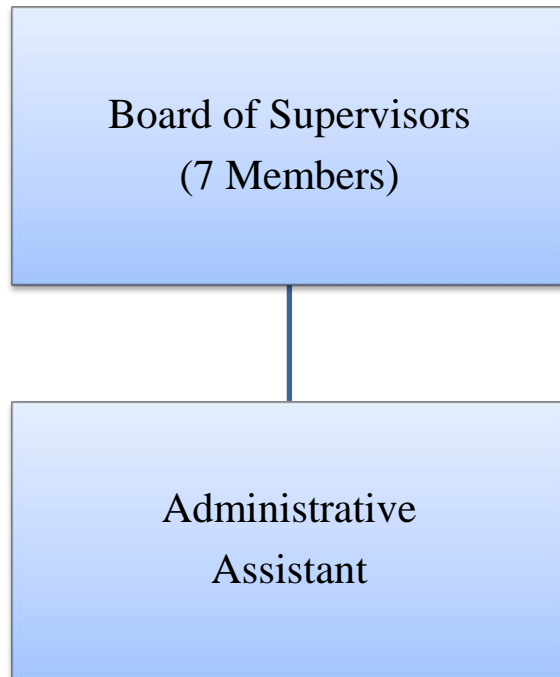
## General Government Administration

	2015 Actual	2016 Budget	2017 Adopted Budget	Increase (Decrease) FY 2016 to FY 2017	
				Amount	%
Board of Supervisors	\$423,670	\$263,362	<b>\$276,084</b>	\$12,722	4.83%
County Administrator	691,053	728,144	<b>783,119</b>	54,975	7.55%
County Attorney	257,516	251,135	<b>369,483</b>	118,348	47.13%
Human Resources	325,672	325,378	<b>512,719</b>	187,341	57.58%
Independent Auditor	63,500	66,000	<b>66,000</b>	0	0.00%
Commissioner of the Revenue	1,217,974	1,285,256	<b>1,319,548</b>	34,292	2.67%
Reassessment	170,510	207,677	<b>335,915</b>	128,238	61.75%
Treasurer	1,167,359	1,287,345	<b>1,300,085</b>	12,740	0.99%
Finance	755,046	803,347	<b>819,236</b>	15,889	1.98%
Information Technologies	1,156,352	1,289,881	<b>1,259,830</b>	-30,051	-2.33%
M. I. S.	521,277	400,749	<b>614,890</b>	214,141	34.83%
Other	2,271,582	2,342,281	<b>2,575,442</b>	233,161	9.95%
Electoral Board/Registrar	244,513	279,119	<b>306,510</b>	27,391	9.81%
<b>GENERAL GOVERNMENT ADMINISTRATION</b>	<b>\$9,266,024</b>	<b>\$9,529,674</b>	<b>\$10,538,861</b>	<b>\$1,009,187</b>	<b>10.59%</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.
- Continue partnership with Frederick County School Board with regard to local issues and legislative actions that affect both bodies.
- Continue attracting and maintaining business and industry within the County.

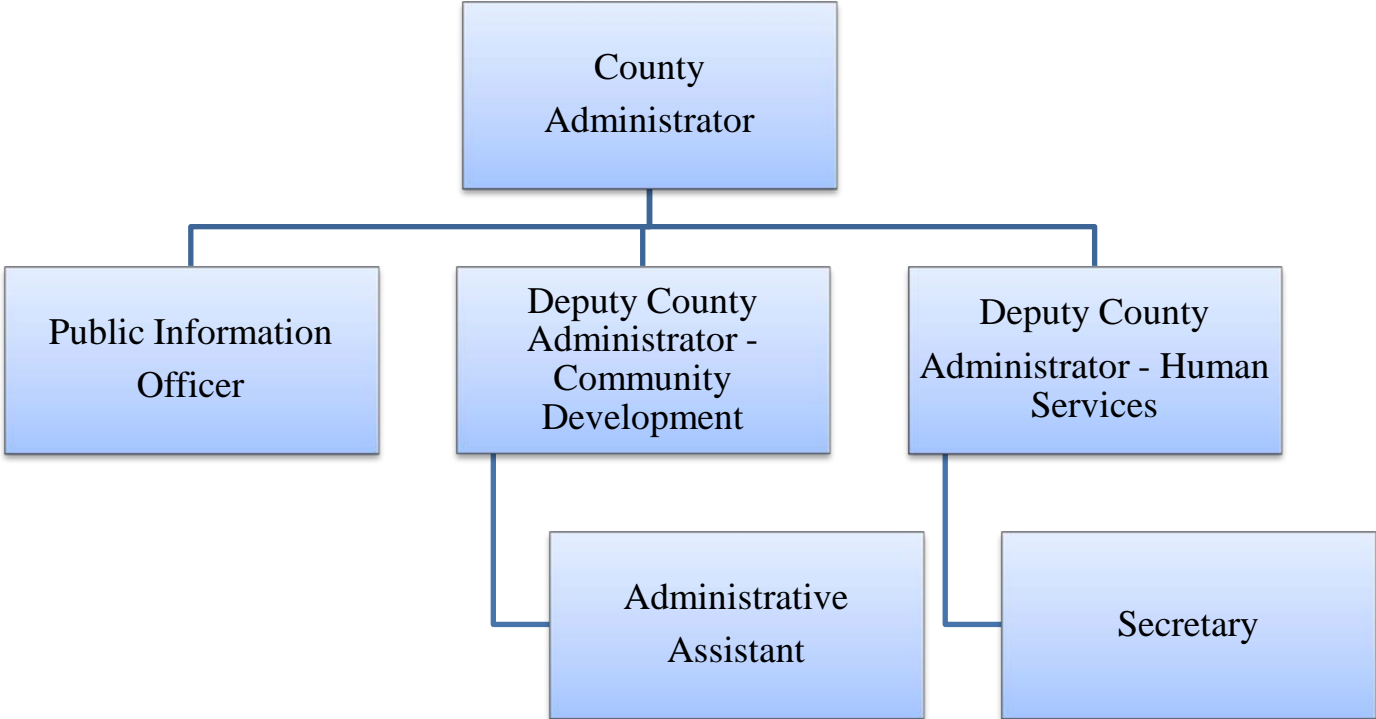
## PERFORMANCE INDICATORS:

	FY 2015 Actual	FY 2016 Projected	FY 2017 Projected
Resolutions considered (includes Proclamations)	96	70	75
Ordinances Considered	12	7	10
Board Meetings Held (including joint meetings and worksessions)	39	30	35

## BUDGET SUMMARY:

	FY 2015 Actual	FY 2016 Approved Budget	FY 2016 Estimated Budget	<b>FY 2017 Adopted Budget</b>	Increase/Decrease FY 2016App. To FY 2017	
					Amount	%
Costs:						
Personnel	162,655	170,312	166,320	<b>173,349</b>	3,037	1.78%
Operating	86,650	93,050	65,834	<b>102,735</b>	9,685	10.41%
Capital/Leases	174,365	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>423,670</b>	<b>263,362</b>	<b>232,154</b>	<b>276,084</b>	12,722	4.83%
Revenue:						
Fees	0	0	0	<b>7,980</b>	0	0.00%
State/Federal	0	0	0	<b>191,700</b>	0	0.00%
Local	423,670	263,362	232,154	<b>76,404</b>	12,722	4.83%
<b>TOTAL</b>	<b>423,670</b>	<b>263,362</b>	<b>232,154</b>	<b>276,084</b>	12,722	4.83%
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 Authority.

## GOALS:

- Maintain a high level of service for our citizens by managing expenditures with unsteady revenues.
- Modify the budget process to improve transparency and promote the Board of Supervisors' priorities.
- Facilitate implementation of HR initiatives (e.g. updated HR policies, employee wellness, and compliance with Affordable Care Act).
- Continue utilization of legislative liaison to improve communication of legislative priorities to State and Federal elected representatives.

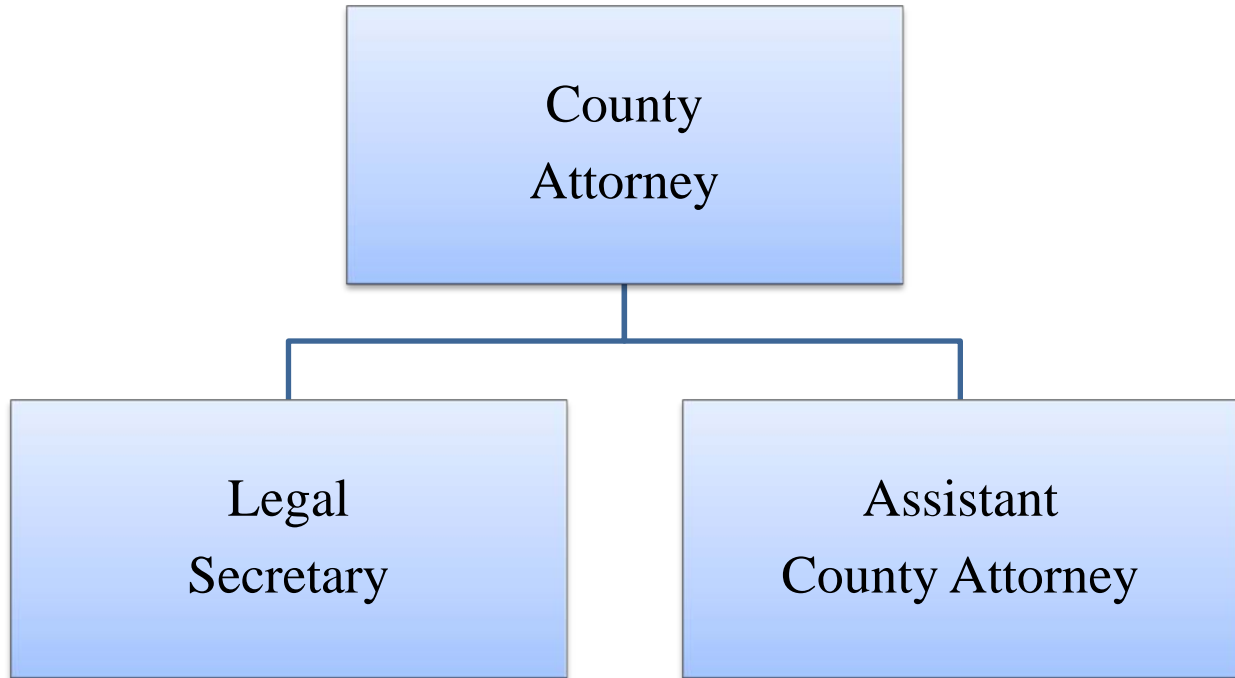
## PERFORMANCE INDICATORS:

	FY 2015 Actual	FY 2016 Projected	FY 2017 Projected
Board meeting minutes completed for meetings held	39	30	35
Number of packets prepared for business meetings, public hearings, and special meetings	20	30	35
Number of FOIA requests coordinated by County Administration	120	100	110

## BUDGET SUMMARY:

	FY 2015 Actual	FY 2016 Approved Budget	FY 2016 Estimated Budget	<b>FY 2017 Adopted Budget</b>	Increase/Decrease FY 2016 App. To FY 2017	
					Amount	%
Costs:						
Personnel	675,658	707,394	732,684	<b>742,781</b>	35,387	5.00%
Operating	15,395	20,750	29,949	<b>40,338</b>	19,588	94.40%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>691,053</b>	<b>728,144</b>	<b>762,633</b>	<b>783,119</b>	<b>54,975</b>	<b>7.55%</b>
Revenue:						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	691,053	728,144	762,633	<b>783,119</b>	54,975	7.55%
<b>TOTAL</b>	<b>691,053</b>	<b>728,144</b>	<b>762,633</b>	<b>783,119</b>	<b>54,975</b>	<b>7.55%</b>
Full-time Positions	5	6	6	<b>6</b>	0	0.00%

# County Attorney



# COUNTY ATTORNEY

1202

## DESCRIPTION:

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

## GOALS:

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

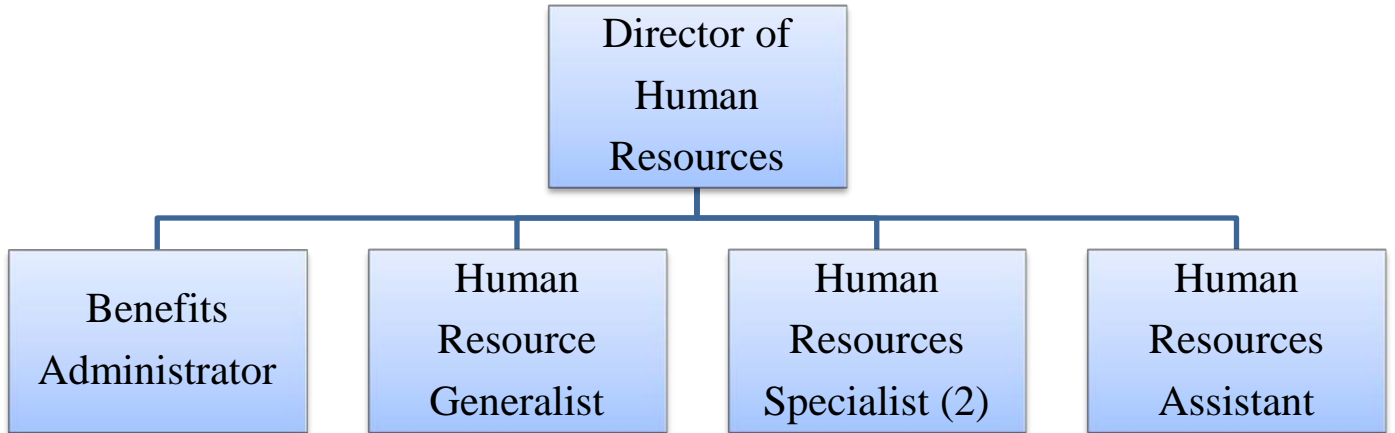
## PERFORMANCE INDICATORS:

	FY 2015 Actual	FY 2016 Projected	FY 2017 Projected
Total litigation matters pending/closed:	197/157	170/125	245/155
<i>General litigation matters</i>	28/15	30/15	35/20
<i>Collection litigation matters</i>	135/117	100/80	155/95
<i>County Code violation matters</i>	34/25	40/30	55/40
Rezoning applications/proffer statements reviewed/consulted on	9	14	15

## BUDGET SUMMARY:

	FY 2015 Actual	FY 2016 Approved Budget	FY 2016 Estimated Budget	<b>FY 2017 Adopted Budget</b>	Increase/Decrease FY 2016 App. To FY 2017 Amount	%
Costs:						
Personnel	247,609	238,335	262,632	<b>352,708</b>	114,373	47.99%
Operating	9,907	12,800	8,257	<b>16,775</b>	3,975	31.05%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>257,516</b>	<b>251,135</b>	<b>270,889</b>	<b>369,483</b>	118,348	47.13%
Revenue:						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	257,516	251,135	270,889	<b>369,483</b>	118,348	47.13%
<b>TOTAL</b>	<b>257,516</b>	<b>251,135</b>	<b>270,889</b>	<b>369,483</b>	118,348	47.13%
Full-time Positions	2	2	2	<b>3</b>	1	50.00%

# 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 700 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:

- Conduct a total Compensation and Benefits Analysis.
- Outsource County's benefit administration including the wellness program and outsource YOS recognition program.
- Purchase a Human Resources information system that complements the current AS400 but also meets the needs of the HR department.

## PERFORMANCE INDICATORS:

	FY 2015 Actual	FY 2016 Projected	FY 2017 Projected
<b>Employment Activity</b>			
-Hires	91	70	130
-Separations	79	55	95
-Net change in headcount	12	15	35
<b>Turnover</b>			
-Annualized County	12%	8%	8%
-Annualized Public Safety	5%	4%	4%
-Annualized Non-Public Safety	7%	4%	4%
-Annualized Voluntary	9%	8%	8%
-Annualized employees with less than five years of service	48%	0%	0%
<b>Average Monthly Number of Vacant Positions</b>			
-Total	27	20	45
-Public Safety	16	10	24
-Non-Public Safety	11	10	21

## BUDGET SUMMARY:

	FY 2015 Actual	FY 2016 Approved Budget	FY 2016 Estimated Budget	<b>FY 2017 Adopted Budget</b>	Increase/Decrease FY 2016App. To FY 2017	
					Amount	%
<b>Costs:</b>						
Personnel	294,155	295,766	306,192	<b>444,093</b>	148,327	50.15%
Operating	27,261	24,812	16,820	<b>64,186</b>	39,374	158.69%
Capital/Leases	4,256	4,800	3,780	<b>4,440</b>	-360	-7.50%
<b>TOTAL</b>	<b>325,672</b>	<b>325,378</b>	<b>326,792</b>	<b>512,719</b>	187,341	57.58%
<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	325,672	325,378	326,792	<b>512,719</b>	187,341	57.58%
<b>TOTAL</b>	<b>325,672</b>	<b>325,378</b>	<b>326,792</b>	<b>512,719</b>	187,341	57.58%
Full-time Positions	3	3	5	<b>6</b>	3	100.00%



# 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.

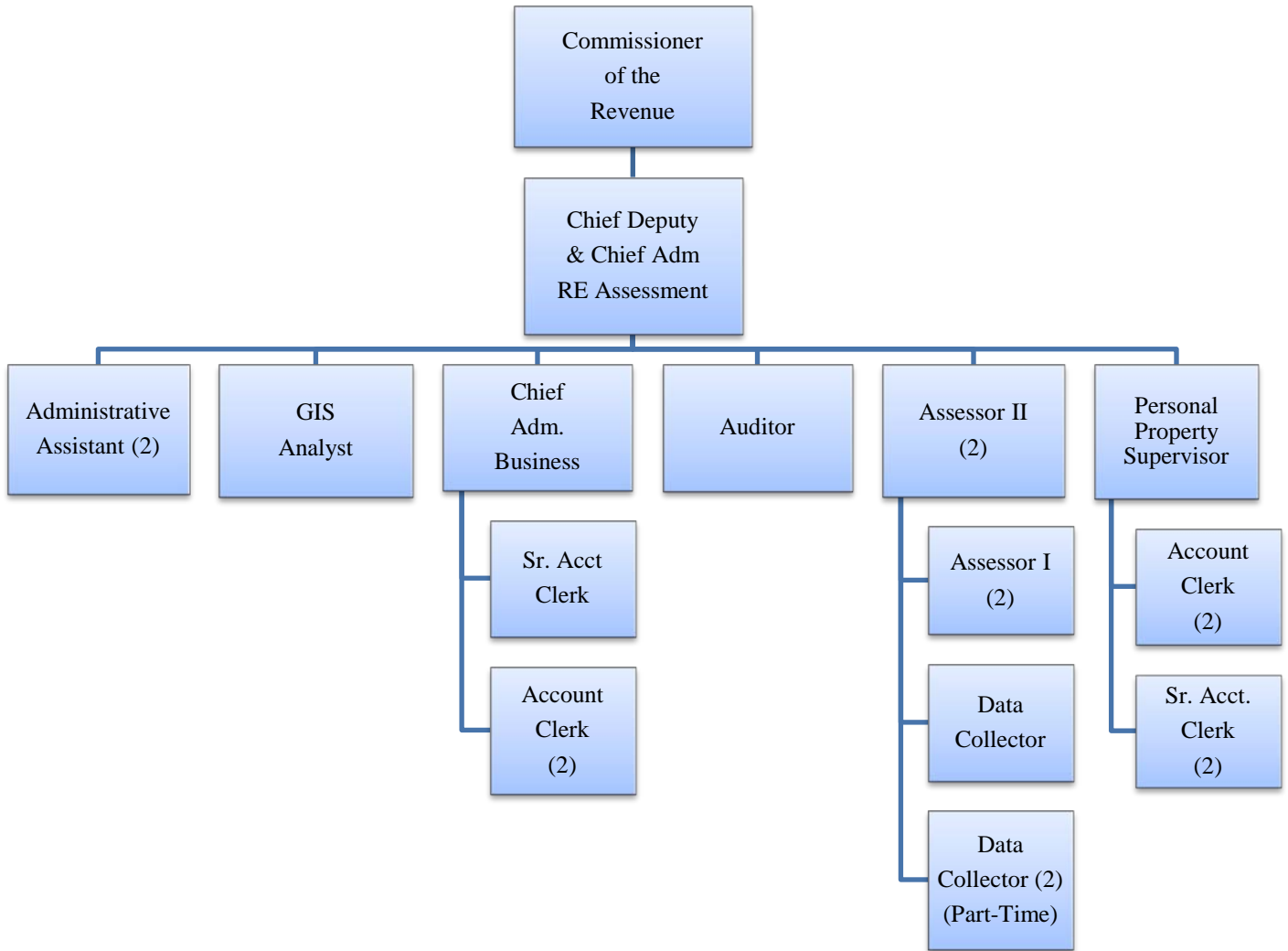
**GOALS:**

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

**BUDGET SUMMARY:**

	FY 2015 Actual	FY 2016 Approved Budget	FY 2016 Estimated Budget	<b>FY 2017 Adopted Budget</b>	Increase/Decrease FY 2016 App. To FY 2017	
					Amount	%
Costs:						
Personnel	0	0	0	<b>0</b>	0	0.00%
Operating	63,500	66,000	66,000	<b>66,000</b>	0	0.00%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>63,500</b>	<b>66,000</b>	<b>66,000</b>	<b>66,000</b>	0	0.00%
Revenue:						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	63,500	66,000	66,000	<b>66,000</b>	0	0.00%
<b>TOTAL</b>	<b>63,500</b>	<b>66,000</b>	<b>66,000</b>	<b>66,000</b>	0	0.00%
Full-time Positions	0	0	0	<b>0</b>	0	0.00%

# Commissioner of the Revenue and Reassessment



# 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 – discovery, assessments, adjustments and supplements as required by law; 3) Business Division – licensing, utility, short term rental, meals and lodging taxes and assessment of all business and industrial tangible property; 4) Auditing Division ascertains compliance to spread the tax burden equitably; 5) Administratively the Commissioner maintains workload measures, statistics, bank taxes, estimates, updates to Code, verifies valuation guides, and assists county government as needed.

All divisions use modern technology to give better access and easier compliance as well as saving both the taxpayer and the county money. 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 for on-line entry including filing personal property for individuals and businesses, reassessment and assessment look-up, business taxes 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 while 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 assessment and technology to provide better service at a lower cost to the taxpayer.

**PERFORMANCE INDICATORS:**

	FY 2015 Actual	FY 2016 Projected	FY 2017 Projected
Real Estate assessment visits	15,106	34,000	16,000
Number of Tax Relief applications received and processed	898	972	925
Number of new structures	772	700	850
Number of supplemental bills issued	23,712	24,000	25,000
Number of business licenses issued	7,506	7,250	7,600
Number of commercial parcels	1,380	1,350	1,400
Number of residential parcels	41,023	41,500	41,200
Agriculture and Open parcels (may have houses)	2,329	2,340	2,350
Tax Exempt parcels	1,463	1,468	1,465

**BUDGET SUMMARY**

	FY 2015 Actual	FY 2016 Approved Budget	FY 2016 Estimated Budget	<b>FY 2017 Adopted Budget</b>	Increase/Decrease FY 2016 App. To FY 2017	
					Amount	%
<b>Costs:</b>						
Personnel	1,154,661	1,206,456	1,206,612	<b>1,252,348</b>	45,892	3.80%
Operating	63,313	78,800	48,099	<b>67,200</b>	-11,600	-14.72%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>1,217,974</b>	<b>1,285,256</b>	<b>1,254,711</b>	<b>1,319,548</b>	34,292	2.67%
<b>Revenue:</b>						
Fees	8,797	3,700	13,250	<b>4,300</b>	600	16.22%
State/Federal	213,000	196,953	193,032	<b>198,389</b>	1,436	0.73%
Local	996,177	1,084,603	1,048,429	<b>1,116,859</b>	32,256	2.97%
<b>TOTAL</b>	<b>1,217,974</b>	<b>1,285,256</b>	<b>1,254,711</b>	<b>1,319,548</b>	34,292	2.67%
Full-time Positions	17	17	17	<b>17</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, rental rates, capitalization of commercial revenue, commercial properties and industrial locations with improvements and all other building appurtenances. Staff analyzes all market data on qualifying “good” 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 assessed value of real property. 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. Unrecorded improvements are also assessed and taxed. 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, 2017. This office also sends notification to every property owner, of record, for any changes to the property that affect value adjustment. The assessors hold public hearings on reassessment values in the fall just prior to each new reassessed value become permanent. Additional hearings are conducted by an independent Board of Equalization in the following spring. The Board of Equalization is appointed by the courts.

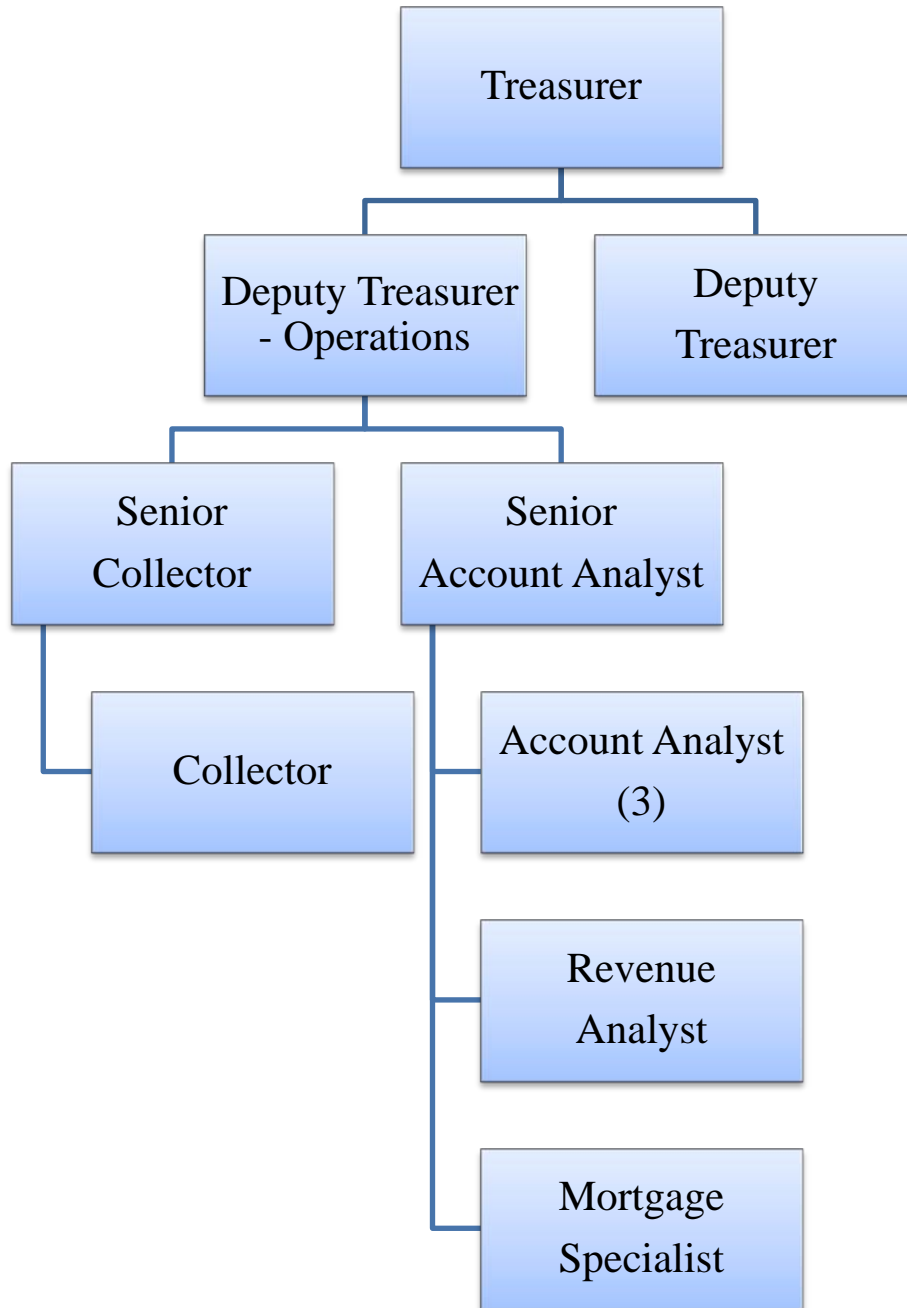
## GOALS:

- 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 2015 Actual	FY 2016 Approved Budget	FY 2016 Estimated Budget	<b>FY 2017 Adopted Budget</b>	Increase/Decrease FY 2016 App. To FY 2017	
					Amount	%
Costs:						
Personnel	129,864	170,577	163,356	<b>287,415</b>	116,838	68.50%
Operating	20,962	37,100	33,435	<b>48,500</b>	11,400	30.73%
Capital/Leases	19,684	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>170,510</b>	<b>207,677</b>	<b>196,791</b>	<b>335,915</b>	128,238	61.75%
Revenue:						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	170,510	207,677	196,791	<b>335,915</b>	128,238	61.75%
<b>TOTAL</b>	<b>170,510</b>	<b>207,677</b>	<b>196,791</b>	<b>335,915</b>	128,238	61.75%
Full-time Positions	2	2	4	<b>4</b>	2	100.00%

# 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 375,000 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 methods of delinquent tax collections.
- 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.
- Improve technology based interaction.

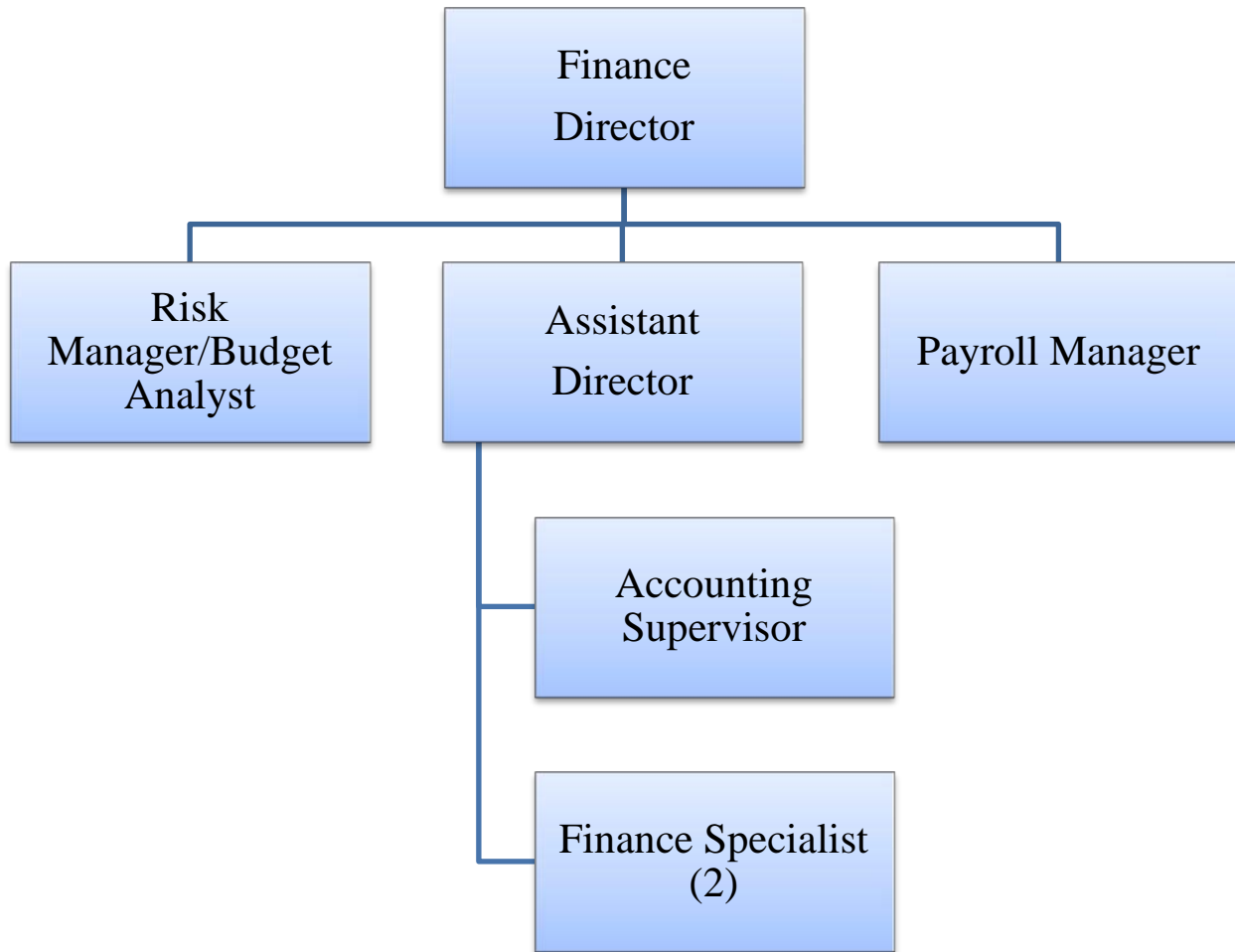
## PERFORMANCE INDICATORS:

	FY 2015 Actual	FY 2016 Projected	FY 2017 Projected
Number of tax tickets mailed (PP, RE)	230,085	247,500	235,000
Number of transactions paid online	39,472	39,000	42,000
Value of transactions processed online	\$16,434,567	\$16,500,000	\$17,000,000
Vehicle license registrations issued	86,865	92,000	92,000
Average rate of return on investments	.26%	.38%	.35%
Number of delinquent notices mailed	26,830	30,000	27,000
Number of tax liens/distress warrants issued	1,584	1,600	1,700

## BUDGET SUMMARY:

	FY 2015 Actual	FY 2016 Approved Budget	FY 2016 Estimated Budget	FY 2017 Adopted Budget	Increase/Decrease FY 2016 App. To FY 2017	
					Amount	%
<b>Costs:</b>						
Personnel	899,148	957,319	964,428	<b>987,509</b>	30,190	3.15%
Operating	268,211	330,026	199,814	<b>312,576</b>	-17,450	-5.29%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>1,167,359</b>	<b>1,287,345</b>	<b>1,164,242</b>	<b>1,300,085</b>	12,740	0.99%
<b>Revenue:</b>						
Fees	346,221	365,000	338,530	<b>227,000</b>	-138,000	-37.81%
State/Federal	168,406	157,500	159,906	<b>160,000</b>	2,500	1.59%
Local	652,732	764,845	665,806	<b>913,085</b>	148,240	19.38%
<b>TOTAL</b>	<b>1,167,359</b>	<b>1,287,345</b>	<b>1,164,242</b>	<b>1,300,085</b>	12,740	0.99%
Full-time Positions	11	11	11	<b>11</b>	0	0.00%

# Finance



# FINANCE

1214

**DESCRIPTION:**

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

**GOALS:**

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

**PERFORMANCE INDICATORS:**

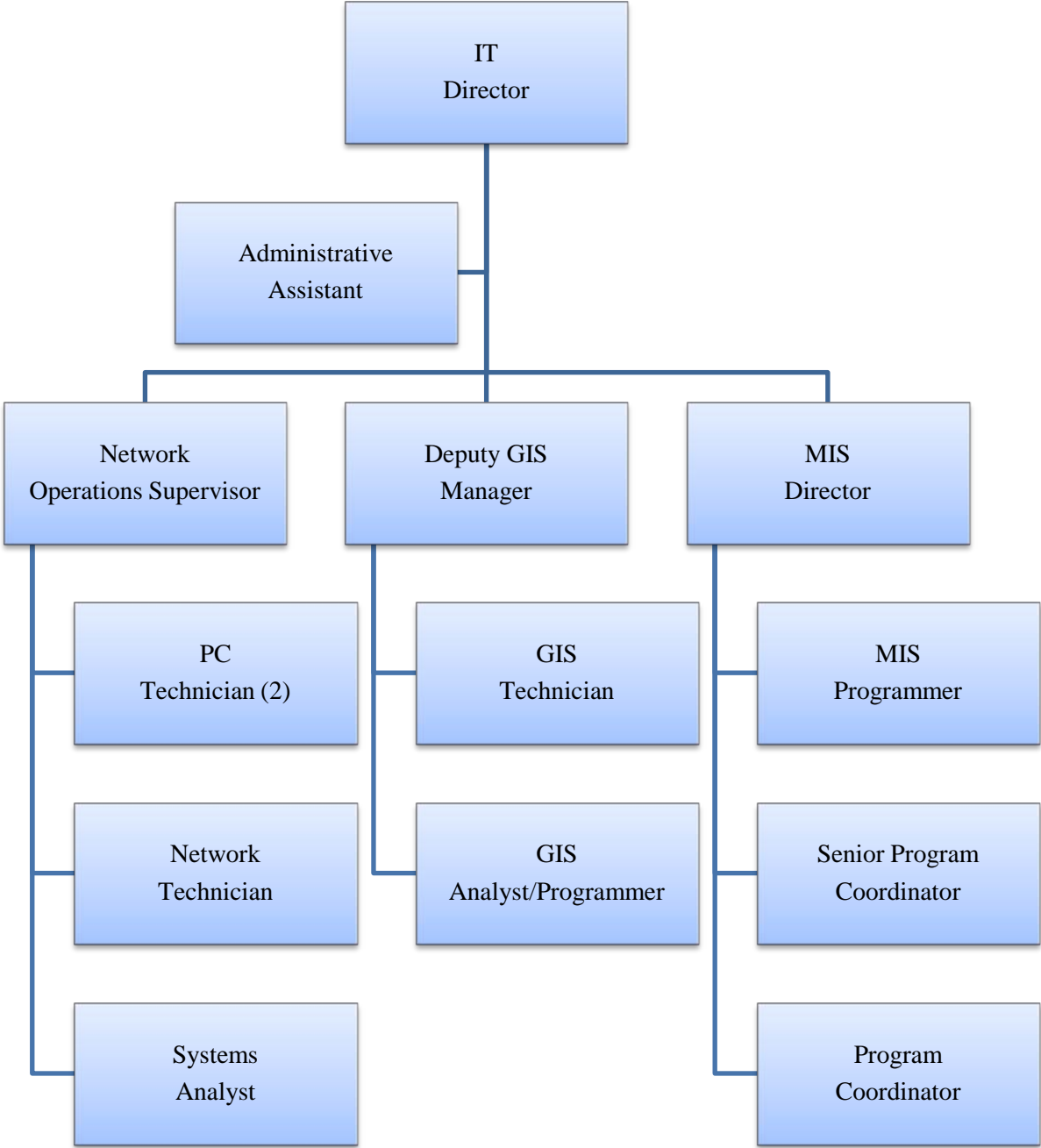
	FY 2015 Actual	FY 2016 Projected	FY 2017 Projected
Bids and RFP's processed	5	8	8
Purchase Orders processed	153	135	145
Annual volume of Purchase Orders processed	\$13,719,471	\$4,500,000	\$5,000,000
Number of P-Card transactions	12,570	12,800	13,000
Annual volume of P-Card transactions	\$9,067,607	\$9,000,000	\$10,000,000
Number of Accounts Payable checks processed	2,432	2,000	2,000
Annual volume of Accounts Payable checks	\$31,709,708	\$30,000,000	\$25,000,000
Number of ACH payments processed	1,231	1,200	1,300
Annual volume of ACH payments	\$13,430,944	\$13,000,000	\$14,000,000
Worker's Compensation claims processed	36	30	30

**BUDGET SUMMARY:**

	FY 2015 Actual	FY 2016 Approved Budget	FY 2016 Estimated Budget	<b>FY 2017 Adopted Budget</b>	Increase/Decrease FY 2016 App. To FY 2017	
					Amount	%
<b>Costs:</b>						
Personnel	733,976	763,382	772,272	<b>786,361</b>	22,979	3.01%
Operating	21,070	39,965	21,531	<b>32,875</b>	-7,090	-17.74%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>755,046</b>	<b>803,347</b>	<b>793,803</b>	<b>819,236</b>	15,889	1.98%
<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	755,046	803,347	793,803	<b>819,236</b>	15,889	1.98%
<b>TOTAL</b>	<b>755,046</b>	<b>803,347</b>	<b>793,803</b>	<b>819,236</b>	15,889	1.98%
Full-time Positions	7	7	7	<b>7</b>	0	0.00%



# Information Technologies and MIS



# INFORMATION TECHNOLOGIES

1220

## DESCRIPTION:

Information Technologies (IT) is the department directed with the responsibilities of purchasing, installing and maintaining the various components of the county's data, voice and video network including hardware and software components. IT plays an integral role in the planning and development of "Enterprise" or county-wide systems such as Document Imaging, Geographic Information Systems (GIS), Internet access and services, and disaster recovery systems. Frederick County's network is connected through three main sites – Downtown (107 N. Kent), the Adult Detention Center and the Public Safety Building. IT governs the principal site in the Downtown offices and oversees management, maintenance and procurement at the other two sites. Procurement of PC/server based technology is processed through IT staff and the department manages a Help Desk system for reporting, tracking and documenting problems and fixes. Staff is also responsible for the development and management of the county's website and county-wide staff Internet/Intranet access. GIS provides mapping data support to county staff and the public through seven interactive mapping sites hosted on the county's website and internal network. The GIS division continues providing a wide range of physical and digital mapping services.

## GOALS:

- Continue focus on improved communication with our citizens.
- Make government services/information more accessible.
- Improve efficiency and cost effectiveness with the use of technology.
- Explore technologies to replace or improve legacy systems.

## PERFORMANCE INDICATORS:

	FY 2015 Actual	FY 2016 Projected	FY 2017 Projected
Number of calls/tickets for service received (per year)	3,000	4,600	4,800
Number of personal computers maintained (annual report)	802	848	900
Number of personal computers included on Refresh Program	254	55	66
Number of Pictometry Logins (quarterly report)	2,412	3,500	3,200
Number of address service requests per month (30 day report)	61	63	65
Number of virtual servers (annual report)	52	76	85
Hours of training/conferences/seminars attended annually	241	143	200

## BUDGET SUMMARY:

	FY 2015 Actual	FY 2016 Approved Budget	FY 2016 Estimated Budget	<b>FY 2017 Adopted Budget</b>	Increase/Decrease FY 2016 App. To FY 2017	
					Amount	%
Costs:						
Personnel	830,429	881,381	784,020	<b>827,470</b>	-53,911	-6.12%
Operating	289,070	400,500	277,555	<b>432,360</b>	31,860	7.96%
Capital/Leases	36,853	8,000	0	<b>0</b>	-8,000	-100.00%
<b>TOTAL</b>	<b>1,156,352</b>	<b>1,289,881</b>	<b>1,061,575</b>	<b>1,259,830</b>	-30,051	-2.33%
Revenue:						
Fees	22,024	20,000	20,314	<b>15,000</b>	-8,700	-25.00%
State/Federal	0	6,400	0	<b>0</b>	6,400	-100.00%
Local	1,134,328	1,263,481	1,041,261	<b>1,244,830</b>	100,183	-1.48%
<b>TOTAL</b>	<b>1,156,352</b>	<b>1,289,881</b>	<b>1,061,575</b>	<b>1,259,830</b>	97,883	-2.33%
 Full-time Positions	 11	 11	 10	 <b>10</b>	 -1	 -9.09%

# MANAGEMENT INFORMATION SYSTEMS

1222

## DESCRIPTION:

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

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

## GOALS:

- Install and train staff on the Sequel software so that users in other departments can be trained on usage of this software.
- Maintain documentation that applies to Bright functions so it is up-to-date with any changes from ESD updates.
- The Assessment package for field use is being used for this reassessment and enhancements are being made as discovered.
- Revamp the Business License online package to make it more user friendly.

## PERFORMANCE INDICATORS:

	FY 2015 Actual	FY 2016 Projected	FY 2017 Projected
Number of calls/emails for AS400 assistance received	6,350	7,200	7,500
Number of AS400 projects received	34	35	40
Percentage of jobs/projects completed within 48 hours	82%	80%	90%

## BUDGET SUMMARY:

	FY 2015 Actual	FY 2016 Approved Budget	FY 2016 Estimated Budget	FY 2017 Adopted Budget	Increase/Decrease FY 2016 App. To FY 2017	
					Amount	%
Costs:						
Personnel	388,566	269,871	383,976	<b>471,402</b>	201,531	42.75%
Operating	79,277	109,778	78,849	<b>122,388</b>	12,610	10.30%
Capital/Leases	53,434	21,100	21,024	<b>21,100</b>	0	0.00%
<b>TOTAL</b>	<b>521,277</b>	<b>400,749</b>	<b>483,849</b>	<b>614,890</b>	214,141	34.83%
Revenue:						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	521,277	400,749	483,849	<b>614,890</b>	214,141	34.83%
<b>TOTAL</b>	<b>521,277</b>	<b>400,749</b>	<b>483,849</b>	<b>614,890</b>	214,141	34.83%
Full-time Positions	3	3	4	<b>4</b>	1	33.33%

# OTHER

**DESCRIPTION:**

This function includes contributions to a variety of organizations, insurance premiums, retiree health premiums, outside attorney fees, consulting/professional service fees, Comprehensive Services Act Fund transfer, and other smaller miscellaneous activities not applied to individual budgets.

The increase in the budget for FY 2016 is mostly due to a projected increase in the allocation for the Comprehensive Services Act transfer.

**GOALS:**

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

**BUDGET SUMMARY:**

	FY 2015 Actual	FY 2016 Approved Budget	FY 2016 Estimated Budget	<b>FY 2017 Adopted Budget</b>	Increase/Decrease FY 2016 App. To FY 2017	
					Amount	%
<b>Costs:</b>						
Personnel	310	0	-9,547	<b>0</b>	0	0.00%
Operating	2,264,133	2,339,881	3,296,360	<b>2,573,042</b>	233,161	9.96%
Capital/Leases	7,139	2,400	732	<b>2,400</b>	0	0.00%
<b>TOTAL</b>	<b>2,271,582</b>	<b>2,342,281</b>	<b>3,287,545</b>	<b>2,575,442</b>	233,161	9.95%
<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	2,271,582	2,342,281	3,287,545	<b>2,575,442</b>	233,161	9.95%
<b>TOTAL</b>	<b>2,271,582</b>	<b>2,342,281</b>	<b>3,287,545</b>	<b>2,575,442</b>	233,161	9.95%
 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.

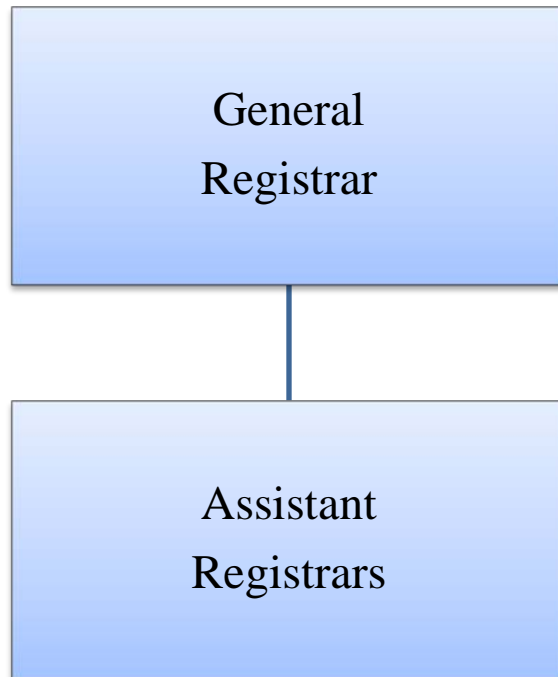
## DEPARTMENTAL ACCOMPLISHMENTS:

- Conducted November 2015 General and Special Elections.

## BUDGET SUMMARY:

	FY 2015 Actual	FY 2016 Approved Budget	FY 2016 Estimated Budget	<b>FY 2017 Adopted Budget</b>	Increase/Decrease FY 2016 App. To FY 2017	
					Amount	%
Costs:						
Personnel	58,230	54,073	74,230	<b>61,577</b>	7,504	13.88%
Operating	34,121	54,131	61,520	<b>61,450</b>	7,319	13.52%
Capital/Leases	2,088	2,100	2,113	<b>2,400</b>	300	14.29%
<b>TOTAL</b>	<b>94,439</b>	<b>110,304</b>	<b>137,863</b>	<b>125,427</b>	15,123	13.71%
Revenue:						
Fees	4,402	0	1,194	<b>5,000</b>	5,000	100.00%
State/Federal	8,131	8,480	8,488	<b>8,556</b>	76	0.90%
Local	81,906	101,824	128,181	<b>111,871</b>	10,047	9.87%
<b>TOTAL</b>	<b>94,439</b>	<b>110,304</b>	<b>137,863</b>	<b>125,427</b>	15,123	13.71%
Full-time Positions	0	0	0	<b>0</b>	0	0.00%

# General Registrar



# REGISTRAR

**DESCRIPTION:**

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

As of November 20, 2015, there are over 52,300 registered voters in Frederick County. So far in 2015, over 1,800 citizens were added to the voter rolls and an additional 5,100 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 57,000.
- 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 2015 Actual	FY 2016 Projected	FY 2017 Projected
Absentee voters voting by email	12	200	50
Absentee voters voting by mail	163	1,700	500
Absentee voters voting in person	281	1,700	600
Number of elections held	2	3	2
Number of voting devices maintained	128	128	128
Number of registered voters	52,400	56,000	57,000
Number of transactions processed (i.e., address/name changes)	5,200	6,000	6,000

**BUDGET SUMMARY:**

	FY 2015 Actual	FY 2016 Approved Budget	FY 2016 Estimated Budget	<b>FY 2017 Adopted Budget</b>	Increase/Decrease FY 2016 App. To FY 2017	
					Amount	%
Costs:						
Personnel	139,967	152,565	145,104	<b>162,507</b>	9,942	6.52%
Operating	8,611	14,150	13,148	<b>16,176</b>	2,026	14.32%
Capital/Leases	1,496	2,100	1,044	<b>2,400</b>	300	14.29%
<b>TOTAL</b>	<b>150,074</b>	<b>168,815</b>	<b>159,296</b>	<b>181,083</b>	12,268	7.27%
Revenue:						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	36,461	40,390	37,089	<b>40,568</b>	178	0.44%
Local	113,613	128,425	122,207	<b>140,515</b>	12,090	9.41%
<b>TOTAL</b>	<b>150,074</b>	<b>168,815</b>	<b>159,296</b>	<b>181,083</b>	12,268	7.27%
Full-time Positions	2	2	2	<b>2</b>	0	0.00%

# Judicial Administration

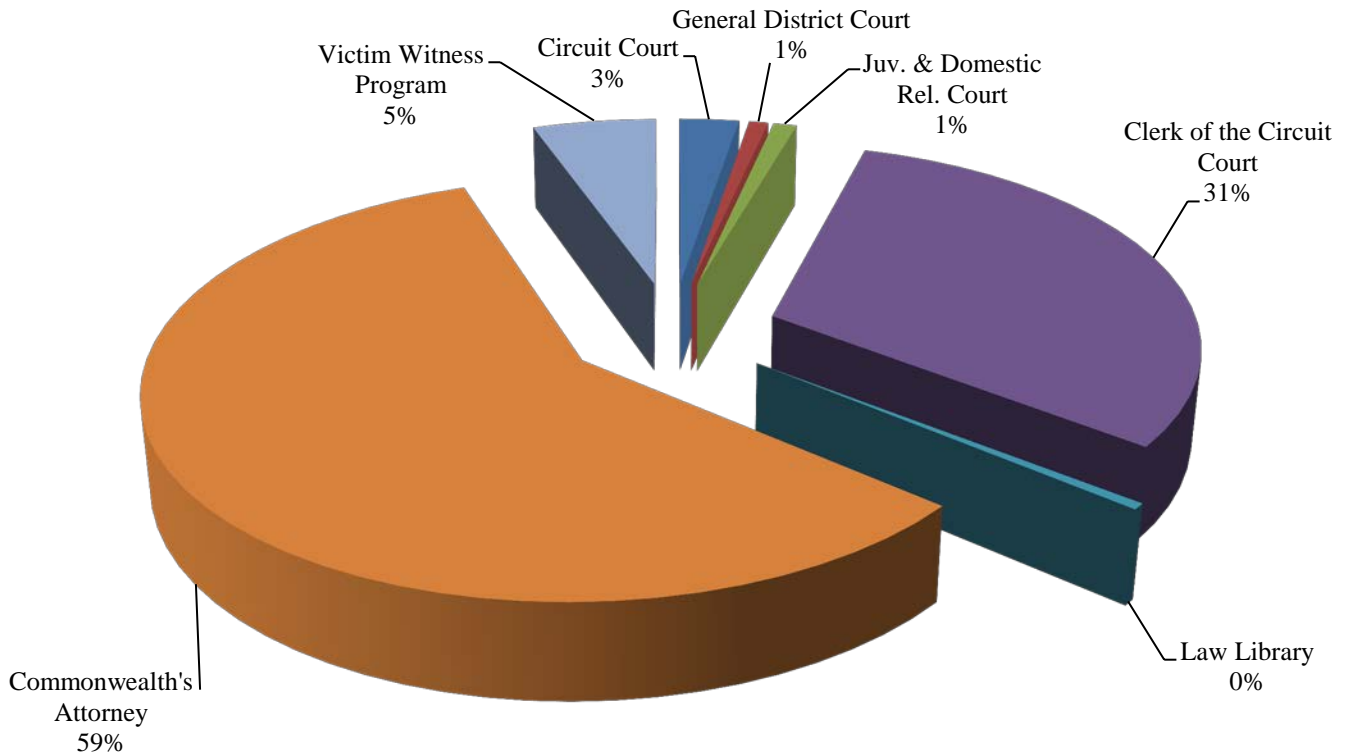


Winchester-Frederick County Judicial Center  
Winchester, Virginia



## Judicial Administration

	2015 Actual	2016 Budget	2017 Adopted Budget	Increase (Decrease) FY 2016 to FY 2017	
				Amount	%
Circuit Court	\$63,432	\$61,300	<b>\$65,500</b>	\$4,200	6.85%
General District Court	15,326	18,518	<b>21,053</b>	2,535	13.69%
Juv. & Domestic Rel. Court	15,400	23,950	<b>25,563</b>	1,613	6.73%
Clerk of the Circuit Court	649,014	744,828	<b>771,869</b>	27,041	3.63%
Law Library	10,288	12,000	<b>12,000</b>	0	0.00%
Commonwealth's Attorney	1,293,040	1,326,068	<b>1,456,539</b>	130,471	9.84%
Victim Witness Program	106,316	127,812	<b>135,053</b>	7,241	5.67%
<b>JUDICIAL ADMINSTRATION</b>	<b>\$2,152,816</b>	<b>\$2,314,476</b>	<b>\$2,487,577</b>	<b>\$173,101</b>	<b>7.48%</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 2015 Actual	FY 2016 Approved Budget	FY 2016 Estimated Budget	<b>FY 2017 Adopted Budget</b>	Increase/Decrease FY 2016 App. To FY 2017	
					Amount	%
Costs:						
Personnel	0	0	0	<b>0</b>	0	0.00%
Operating	63,432	61,300	63,417	<b>65,500</b>	4,200	6.85%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>63,432</b>	<b>61,300</b>	<b>63,417</b>	<b>65,500</b>	4,200	6.85%
Revenue:						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	63,432	61,300	63,417	<b>65,500</b>	4,200	6.85%
<b>TOTAL</b>	<b>63,432</b>	<b>61,300</b>	<b>63,417</b>	<b>65,500</b>	4,200	6.85%
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. 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 2015 Actual	FY 2016 Approved Budget	FY 2016 Estimated Budget	<b>FY 2017 Adopted Budget</b>	Increase/Decrease FY 2016 App. To FY 2017	
					Amount	%
<b>Costs:</b>						
Personnel	7,844	7,543	5,959	<b>8,620</b>	1,077	14.28%
Operating	4,645	6,975	6,641	<b>8,433</b>	1,458	20.90%
Capital/Leases	2,837	4,000	3,192	<b>4,000</b>	0	0.00%
<b>TOTAL</b>	<b>15,326</b>	<b>18,518</b>	<b>15,792</b>	<b>21,053</b>	2,535	13.69%
<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	15,326	18,518	15,792	<b>21,053</b>	2,535	13.69%
<b>TOTAL</b>	<b>15,326</b>	<b>18,518</b>	<b>15,792</b>	<b>21,053</b>	2,535	13.69%
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.

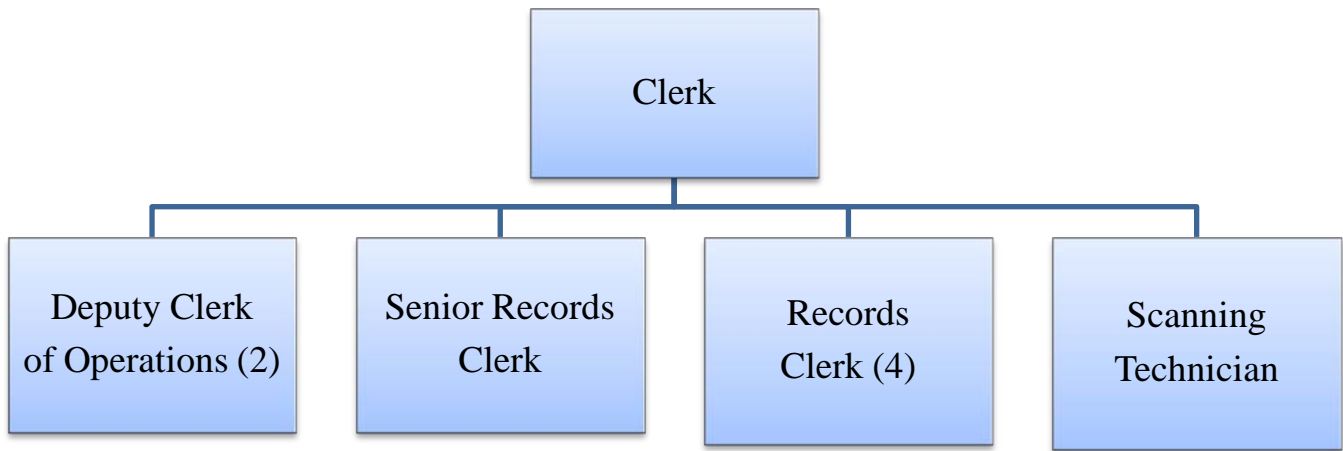
## GOALS:

- 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 2015 Actual	FY 2016 Approved Budget	FY 2016 Estimated Budget	<b>FY 2017 Adopted Budget</b>	Increase/Decrease FY 2016 App. To FY 2017	
					Amount	%
Costs:						
Personnel	2,766	3,700	1,201	<b>3,793</b>	93	2.51%
Operating	6,654	13,250	5,322	<b>13,170</b>	-80	-0.60%
Capital/Leases	5,980	7,000	4,260	<b>8,600</b>	1,600	22.86%
<b>TOTAL</b>	<b>15,400</b>	<b>23,950</b>	<b>10,783</b>	<b>25,563</b>	1,613	6.73%
Revenue:						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	15,400	23,950	10,783	<b>25,563</b>	1,613	6.73%
<b>TOTAL</b>	<b>15,400</b>	<b>23,950</b>	<b>10,783</b>	<b>25,563</b>	1,613	6.73%
Full-time Positions	0	0	0	<b>0</b>	0	0.00%

# Clerk of the Circuit Court



# CLERK OF THE CIRCUIT COURT

2106

## DESCRIPTION:

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

## GOALS:

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

## PERFORMANCE INDICATORS:

	FY 2015 Actual	FY 2016 Projected	FY 2017 Projected
Number of jury summons issued (approx.)	570	700	700
Number of Wills Probated	215	300	300
Number of Probate documents indexed/scanned	1,075	900	1,300
Number of Concealed Handgun permits issued	1,318	1,500	1,500
Number of concluded and processed divorce cases	365	300	400
Number of court files provided for public inspection	2,439	2,400	3,000
Number of marriage licenses issued	567	620	620
Number of deed and deed of trust recordings	12,917	14,000	14,000
Number of fictitious business name applications filed	303	325	325
Number of civil court orders processed (approx.)	3,850	7,800	6,000
Number of criminal court orders processed (approx.)	9,500	16,000	16,000

## BUDGET SUMMARY:

	FY 2015 Actual	FY 2016 Approved Budget	FY 2016 Estimated Budget	FY 2017 Adopted Budget	Increase/Decrease FY 2016 App. To FY 2017	
					Amount	%
Costs:						
Personnel	596,950	623,749	645,828	<b>706,189</b>	82,440	13.22%
Operating	44,885	111,079	42,998	<b>55,680</b>	-55,399	-49.87%
Capital/Leases	7,179	10,000	5,496	<b>10,000</b>	0	0.00%
<b>TOTAL</b>	<b>649,014</b>	<b>744,828</b>	<b>694,322</b>	<b>771,869</b>	27,041	3.63%
Revenue:						
Fees	77,185	68,608	88,956	<b>72,968</b>	4,360	6.35%
State/Federal	404,477	470,669	385,416	<b>474,557</b>	3,888	0.83%
Local	167,352	205,551	219,950	<b>224,344</b>	18,793	9.14%
<b>TOTAL</b>	<b>649,014</b>	<b>744,828</b>	<b>694,322</b>	<b>771,869</b>	3,381	3.63%
Full-time Positions	8	8	9	<b>9</b>	1	12.50%

# LAW LIBRARY

2108

## DESCRIPTION:

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

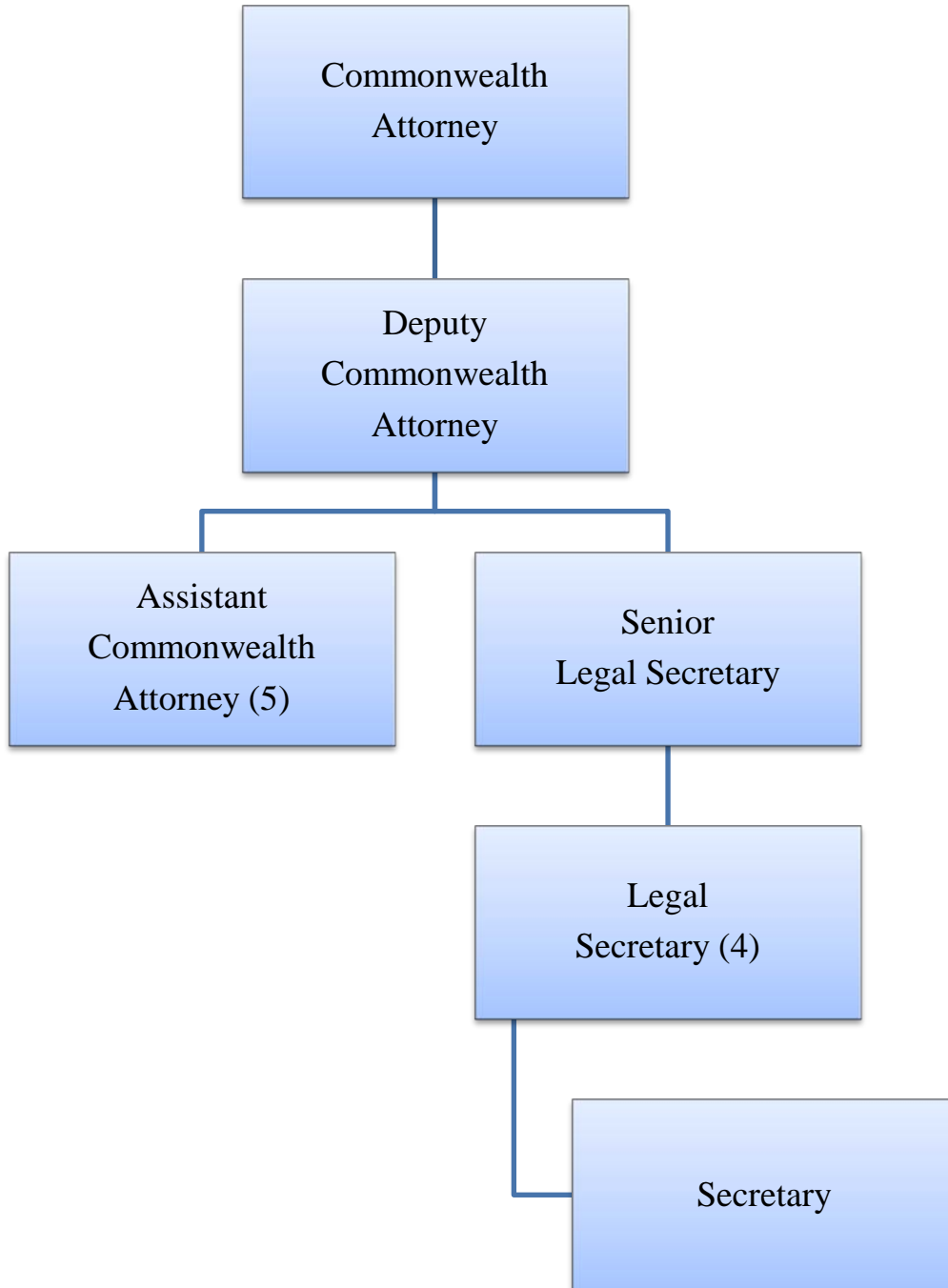
## GOALS:

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

## BUDGET SUMMARY:

	FY 2015 Actual	FY 2016 Approved Budget	FY 2016 Estimated Budget	<b>FY 2017 Adopted Budget</b>	Increase/Decrease FY 2016 App. To FY 2017	
					Amount	%
Costs:						
Personnel	0	0	0	<b>0</b>	0	0.00%
Operating	10,288	12,000	10,802	<b>12,000</b>	0	0.00%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>10,288</b>	<b>12,000</b>	<b>10,802</b>	<b>12,000</b>	0	0.00%
Revenue:						
Fees	10,288	12,000	10,802	<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>10,288</b>	<b>12,000</b>	<b>10,802</b>	<b>12,000</b>	0	0.00%
Full-time Positions	0	0	0	<b>0</b>	0	0.00%

# Commonwealth's 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:

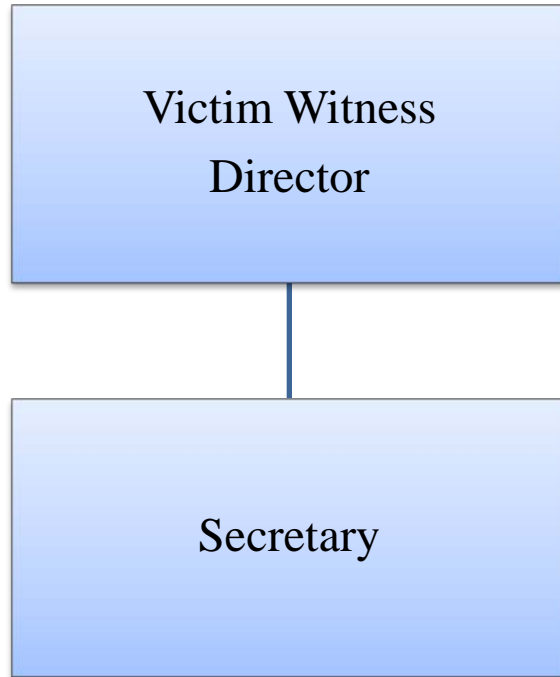
	FY 2015 Actual	FY 2016 Projected	FY 2017 Projected
Caseload Circuit Court	2,574	2,700	2,850
Caseload General District Court	19,464	25,000	25,000
Caseload Juvenile & Domestic Relations Court	2,743	2,500	2,500

FY 2015 Actuals are based on calendar year

## BUDGET SUMMARY:

	FY 2015 Actual	FY 2016 Approved Budget	FY 2016 Estimated Budget	FY 2017 Adopted Budget	Increase/Decrease FY 2016 App. To FY 2017	
					Amount	%
<b>Costs:</b>						
Personnel	1,184,113	1,252,568	1,236,048	<b>1,378,139</b>	125,571	10.03%
Operating	42,238	67,700	55,372	<b>72,600</b>	4,900	7.24%
Capital/Leases	66,689	5,800	11,516	<b>5,800</b>	0	0.00%
<b>TOTAL</b>	<b>1,293,040</b>	<b>1,326,068</b>	<b>1,302,936</b>	<b>1,456,539</b>	<b>130,471</b>	<b>9.84%</b>
<b>Revenue:</b>						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	455,596	453,037	456,072	<b>491,211</b>	38,174	8.43%
Local	837,444	873,031	846,864	<b>965,328</b>	92,297	10.57%
<b>TOTAL</b>	<b>1,293,040</b>	<b>1,326,068</b>	<b>1,302,936</b>	<b>1,456,539</b>	<b>130,471</b>	<b>9.84%</b>
Full-time Positions	12	12	12	<b>13</b>	1	8.33%

# Victim/Witness Program



# VICTIM WITNESS PROGRAM

2202

## DESCRIPTION:

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

## GOALS:

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

## BUDGET SUMMARY:

	FY 2015 Actual	FY 2016 Approved Budget	FY 2016 Estimated Budget	<b>FY 2017 Adopted Budget</b>	Increase/Decrease FY 2016 App. To FY 2017	
					Amount	%
Costs:						
Personnel	100,654	120,187	114,012	<b>126,898</b>	6,711	5.58%
Operating	5,662	7,625	4,379	<b>8,155</b>	530	6.95%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>106,316</b>	<b>127,812</b>	<b>118,391</b>	<b>135,053</b>	7,241	5.67%
Revenue:						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	77,415	103,230	77,500	<b>103,230</b>	0	0.00%
Local	28,901	24,582	40,891	<b>31,823</b>	7,241	29.46%
<b>TOTAL</b>	<b>106,316</b>	<b>127,812</b>	<b>118,391</b>	<b>135,053</b>	7,241	5.67%
Full-time Positions	2	2	2	<b>2</b>	0	0.00%

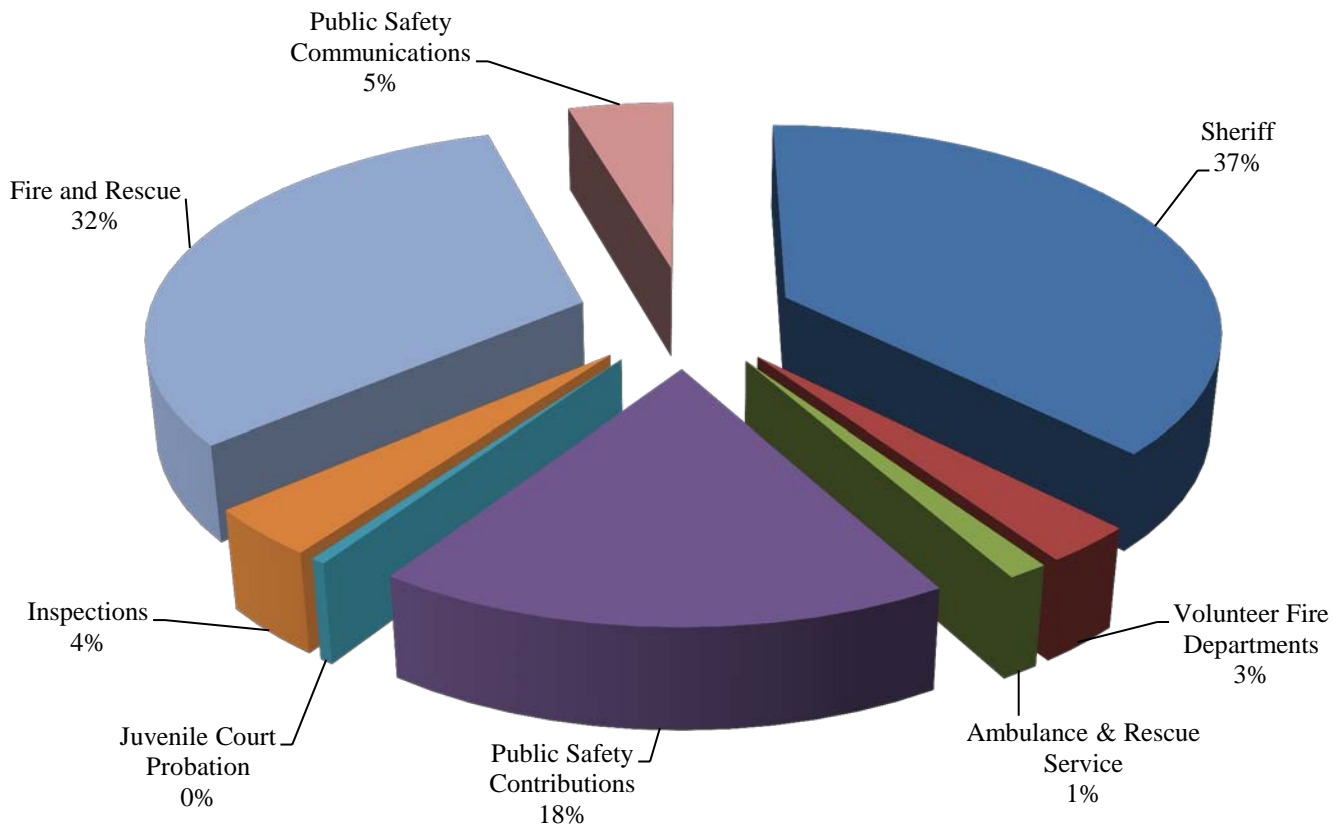
# Public Safety



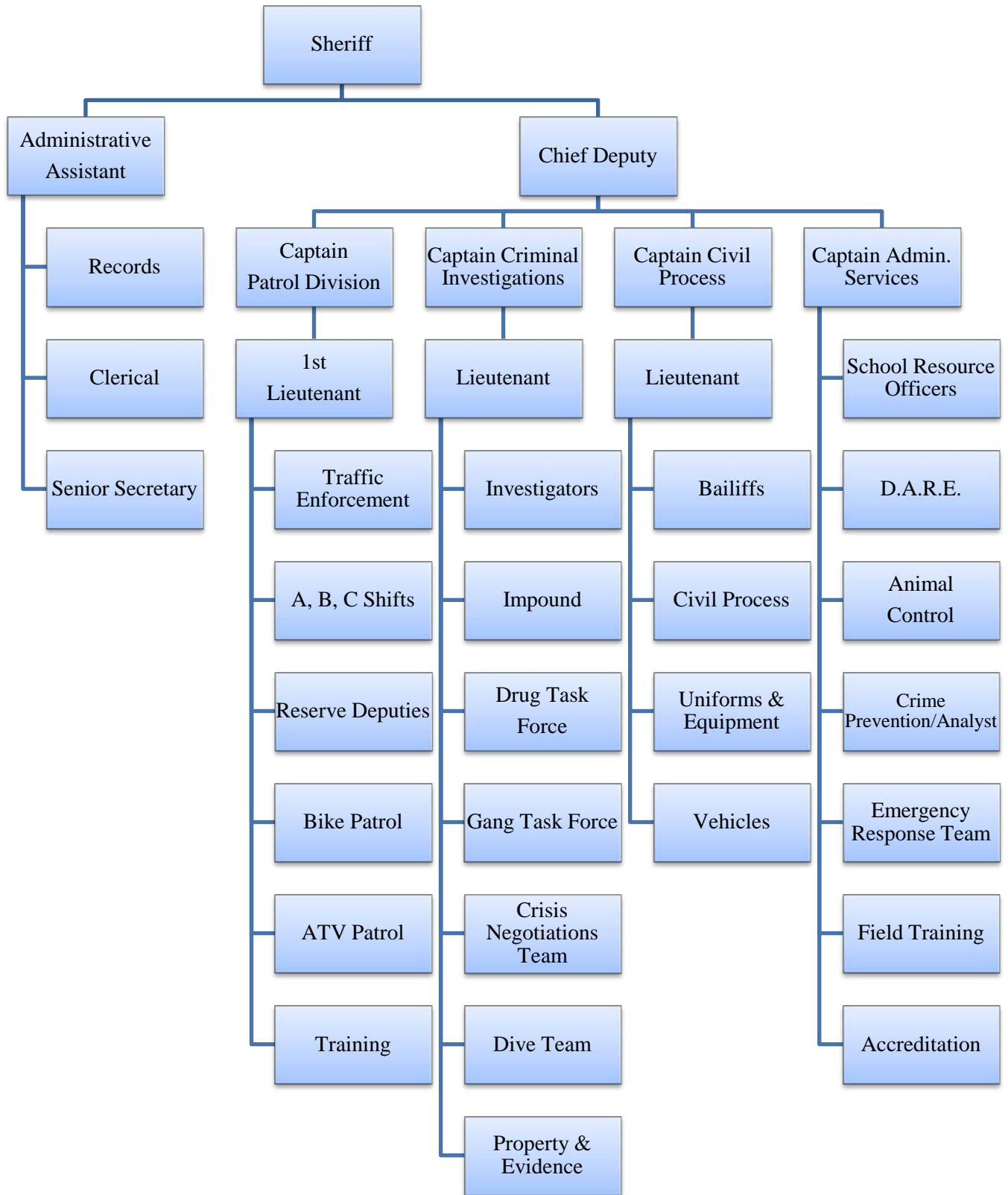
Frederick County Public Safety Center  
Winchester, Virginia  
Opened 2007

## Public Safety

	2015 Actual	2016 Budget	2017 Adopted Budget	Increase (Decrease) FY 2016 to FY 2017	
				Amount	%
Sheriff	\$11,610,858	\$11,644,337	<b>\$11,644,337</b>	\$402,822	3.58%
Volunteer Fire Departments	987,582	895,305	<b>895,305</b>	52,745	6.26%
Ambulance & Rescue Service	395,029	395,200	<b>395,200</b>	0	0.00%
Public Safety Contributions	5,302,908	5,513,558	<b>5,513,558</b>	45,633	0.83%
Juvenile Court Probation	149,981	146,835	<b>146,835</b>	5,055	3.57%
Inspections	1,122,692	1,151,981	<b>1,151,981</b>	61,964	5.68%
Fire and Rescue	8,266,034	9,829,763	<b>9,829,763</b>	1,957,774	24.87%
Public Safety Communications	1,235,238	1,417,841	<b>1,417,841</b>	57,520	4.23%
<b>PUBLIC SAFETY</b>	<b>\$29,070,322</b>	<b>\$30,994,820</b>	<b>\$30,994,820</b>	<b>\$2,583,513</b>	<b>9.09%</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.

## GOALS:

- Provide the citizens of Frederick County the best services possible by providing community relations through deputies performing a variety of duties, to include Sheriff's Kid Camp, the D.A.R.E. program, Neighborhood Watch meetings, Project Lifesaver, VIN Etching, Elder Assistance Programs, and Child Fingerprinting.
- Continue to upgrade law enforcement equipment with more modern equipment such as TASERS, Less than Lethal Weapons and other alternatives to deadly force while keeping the safety of our personnel and the public as our #1 priority.
- Continue working relationships with outside agencies that request our services.
- Continue efforts to recruit and hire quality personnel.
- Continue to maintain the Virginia Law Enforcement Accreditation Standards.
- Provide School Resource Officers (SRO) for as many schools as possible.
- Train and utilize a Bloodhound for search and rescue and fugitive location.

## PERFORMANCE INDICATORS:

	FY 2015 Actual	FY 2016 Projected	FY 2017 Projected
Law Enforcement Calls for Service	71,132	62,722	58,144
# of Warrants Served	7,585	7,640	7,622
# of Criminal Arrests	4,116	3,935	3,879
# of Citations Issued	5,733	4,526	3,797
# of Cases Reported	5,536	6,593	6,436
# of Civil Papers Served	18,694	18,057	17,701
# of Extraditions/Transports	398	448	467

## BUDGET SUMMARY:

	FY 2015 Actual	FY 2016 Approved Budget	FY 2016 Estimated Budget	FY 2017 Adopted Budget	Increase/Decrease FY 2016 App. To FY 2017	
					Amount	%
<b>Costs:</b>						
Personnel	9,796,034	10,480,064	10,207,584	11,128,561	648,497	6.19%
Operating	1,212,599	1,152,948	981,587	1,207,973	55,025	4.77%
Capital/Leases	602,225	11,325	647,835	11,429	104	0.92%
<b>TOTAL</b>	<b>11,610,858</b>	<b>11,644,337</b>	<b>11,837,006</b>	<b>12,347,963</b>	<b>703,626</b>	<b>6.04%</b>
<b>Revenue:</b>						
Fees	574,534	447,045	578,347	432,745	-14,300	-3.20%
State/Federal	2,677,122	2,352,154	2,657,125	2,388,421	36,267	1.54%
Local	8,359,202	8,845,138	8,601,534	9,526,797	681,659	7.71%
<b>TOTAL</b>	<b>11,610,858</b>	<b>11,644,337</b>	<b>11,837,006</b>	<b>12,347,963</b>	<b>703,626</b>	<b>6.04%</b>
Full-time Positions	126.5	133.5	133.5	139.5	6	4.49%

# 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 2015 Actual	FY 2016 Approved Budget	FY 2016 Estimated Budget	<b>FY 2017 Adopted Budget</b>	Increase/Decrease FY 2016 App. To FY 2017	
					Amount	%
Costs:						
Personnel	73,676	73,676	66,308	<b>73,676</b>	0	0.00%
Operating	913,906	821,629	1,031,745	<b>834,419</b>	12,790	1.56%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>987,582</b>	<b>895,305</b>	<b>1,098,053</b>	<b>908,095</b>	12,790	1.43%
Revenue:						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	273,993	220,000	214,535	<b>210,000</b>	-10,000	-4.55%
Local	713,589	675,305	883,518	<b>698,095</b>	22,790	3.37%
<b>TOTAL</b>	<b>987,582</b>	<b>895,305</b>	<b>1,098,053</b>	<b>908,095</b>	12,790	1.43%
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 2015 Actual	FY 2016 Approved Budget	FY 2016 Estimated Budget	<b>FY 2017 Adopted Budget</b>	Increase/Decrease FY 2016 App. To FY 2017	
					Amount	%
Costs:						
Personnel	0	0	0	<b>0</b>	0	0.00%
Operating	395,029	395,200	395,200	<b>395,200</b>	0	0.00%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>395,029</b>	<b>395,200</b>	<b>395,200</b>	<b>395,200</b>	0	0.00%
Revenue:						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	79,829	80,000	80,000	<b>80,000</b>	0	0.00%
Local	315,200	315,200	315,200	<b>315,200</b>	0	0.00%
<b>TOTAL</b>	<b>395,029</b>	<b>395,200</b>	<b>395,200</b>	<b>395,200</b>	0	0.00%
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 contribution amounts are based on the number of Frederick County residents that are located in each facility.

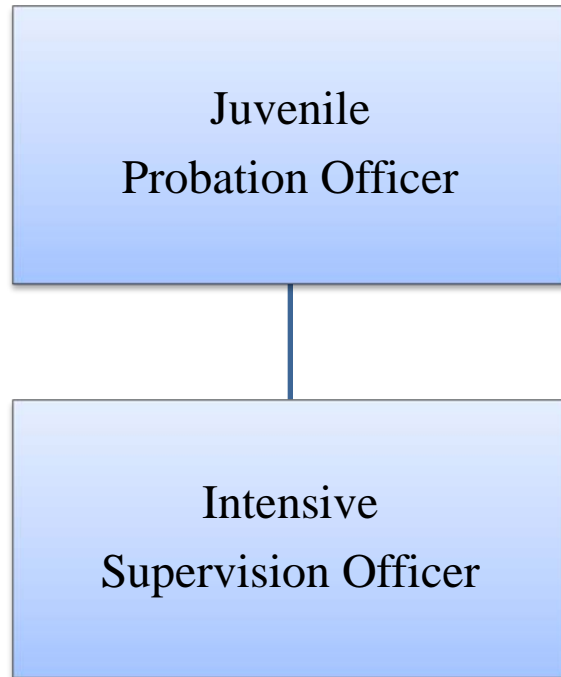
## GOALS:

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

## BUDGET SUMMARY:

	FY 2015 Actual	FY 2016 Approved Budget	FY 2016 Estimated Budget	FY 2017 Adopted Budget	Increase/Decrease FY 2016 App. To FY 2017	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	5,302,908	5,513,558	5,513,558	5,684,415	170,857	3.10%
Capital/Leases	0	0	0	0	0	0.00%
<b>TOTAL</b>	<b>5,302,908</b>	<b>5,513,558</b>	<b>5,513,558</b>	<b>5,684,415</b>	<b>170,857</b>	<b>3.10%</b>
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	5,302,908	5,513,558	5,513,558	5,684,415	170,857	3.10%
<b>TOTAL</b>	<b>5,302,908</b>	<b>5,513,558</b>	<b>5,513,558</b>	<b>5,684,415</b>	<b>170,857</b>	<b>3.10%</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 Juvenile Probation Officer and the Intensive Supervision Officer are funded by VJCCA (Virginia Juvenile Crime Control Act) funds which are fiscally managed by Frederick County.

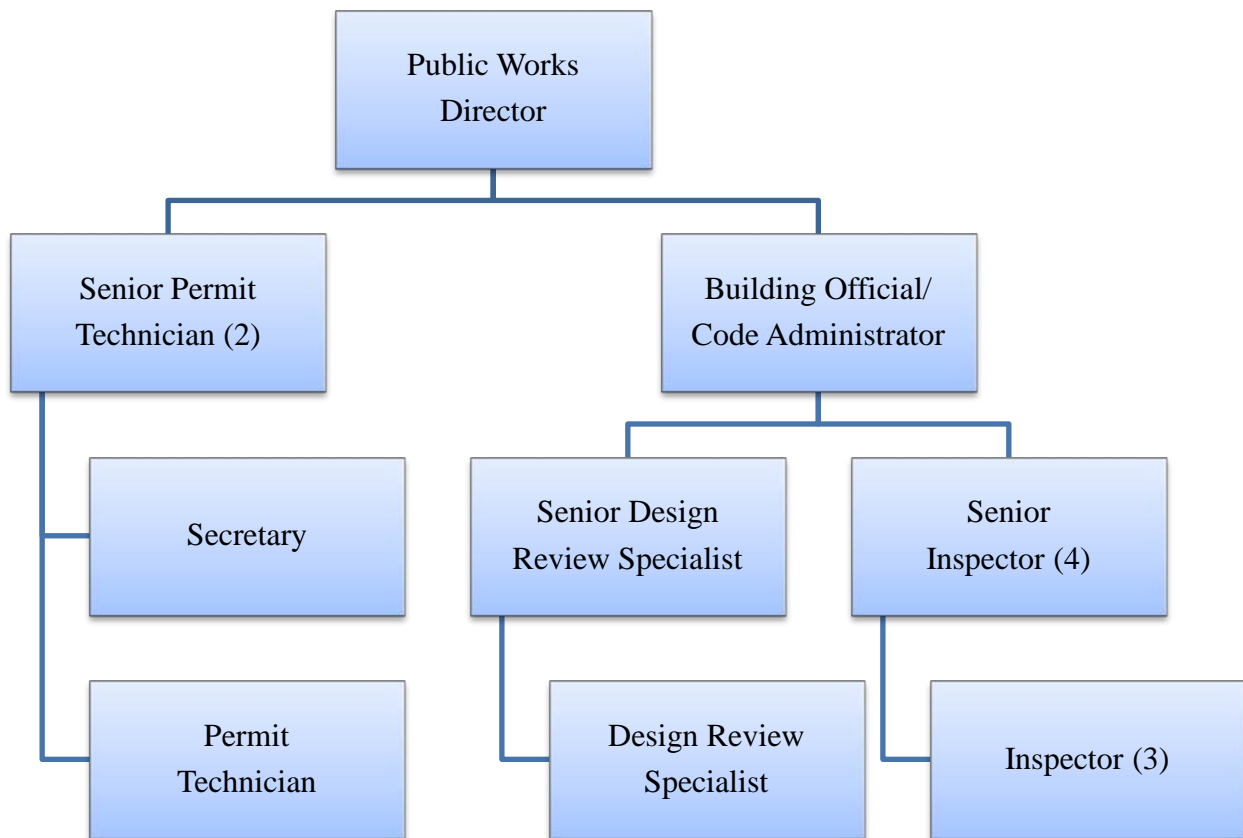
## GOALS:

- 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 2015 Actual	FY 2016 Approved Budget	FY 2016 Estimated Budget	FY 2017 Adopted Budget	Increase/Decrease	
					FY 2016 App. To FY 2017 Amount	%
Costs:						
Personnel	94,663	102,237	70,980	103,455	1,218	1.19%
Operating	55,318	44,598	32,776	46,100	1,502	3.37%
Capital/Leases	0	0	0	0	0	0.00%
<b>TOTAL</b>	<b>149,981</b>	<b>146,835</b>	<b>103,756</b>	<b>149,555</b>	<b>2,720</b>	<b>1.85%</b>
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	124,451	120,000	96,269	120,000	0	0.00%
Local	25,530	26,835	7,487	29,555	2,720	10.14%
<b>TOTAL</b>	<b>149,981</b>	<b>146,835</b>	<b>103,756</b>	<b>149,555</b>	<b>2,720</b>	<b>1.85%</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. The Department also enforces the provisions of the Virginia Property Maintenance Code and the Virginia Rehabilitation Code on existing structures.

## GOALS:

- Inform contractors and the public of 2012 Virginia Construction Code Changes.
- Work with Region III of the VBCOA to conduct local training courses related to the Virginia Construction Code.
- Utilize part-time assistance with current staff to maintain work schedule with efficient response to inspections and permit issuance.
- 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.

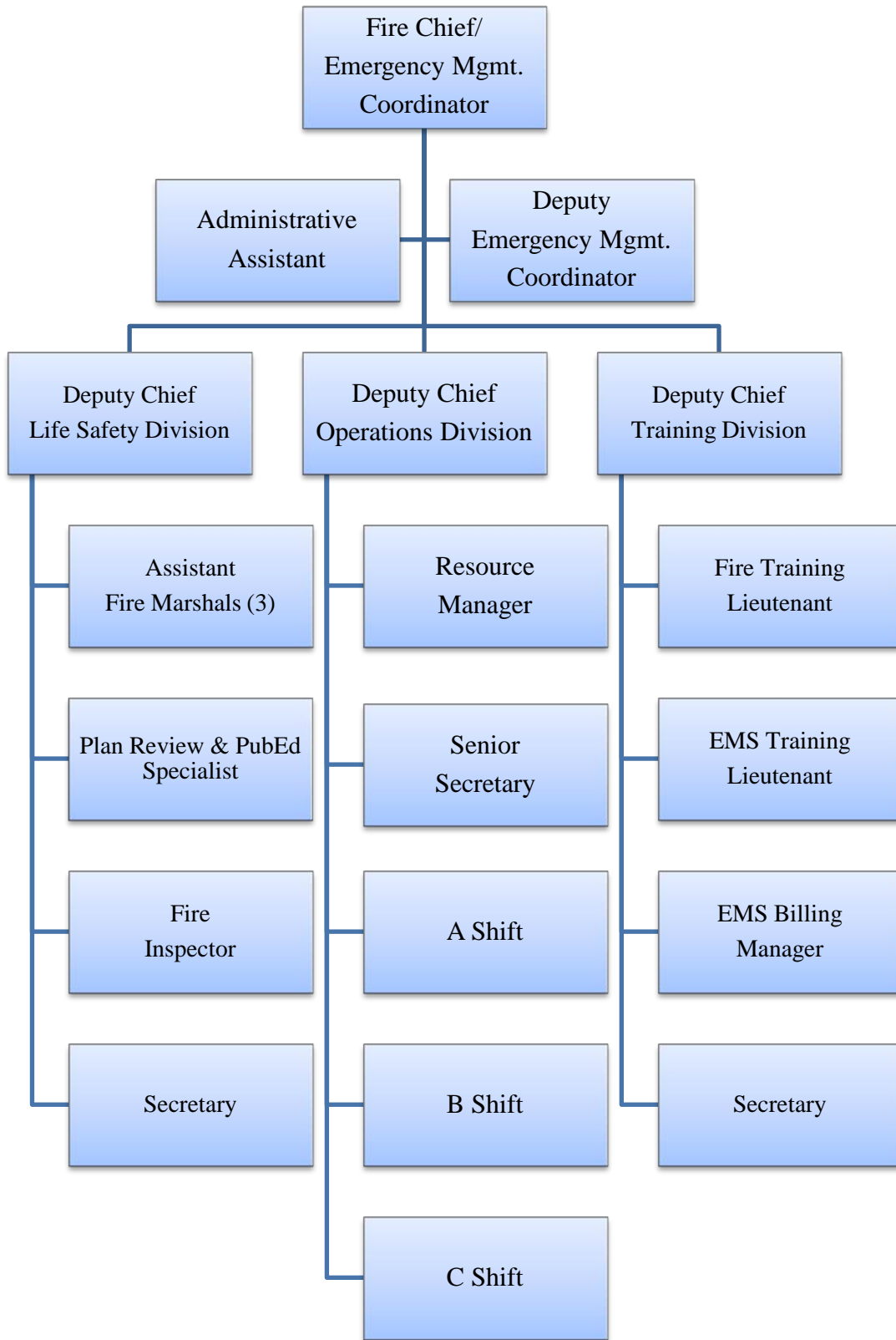
## PERFORMANCE INDICATORS:

	FY 2015 Actual	FY 2016 Projected	FY 2017 Projected
Number of Inspections Performed	15,630	14,000	15,000
Number of building/zoning related permits issued	4,992	4,500	4,500
Number of failed inspections	4,743	4,020	4,500
Number of code-related FOIA inquiries per year	128	135	130
Number of code-related Property Maintenance and complaints received per year	119	120	120
Number of plans submitted for review	1,609	1,765	1,600

## BUDGET SUMMARY:

	FY 2015 Actual	FY 2016 Approved Budget	FY 2016 Estimated Budget	<b>FY 2017 Adopted Budget</b>	Increase/Decrease FY 2016 App. To FY 2017	
					Amount	%
<b>Costs:</b>						
Personnel	1,053,420	1,075,257	1,097,412	<b>1,128,739</b>	53,482	4.97%
Operating	45,693	73,190	46,682	<b>63,705</b>	-9,485	-12.96%
Capital/Leases	23,579	3,534	54,424	<b>3,534</b>	0	0.00%
<b>TOTAL</b>	<b>1,122,692</b>	<b>1,151,981</b>	<b>1,198,518</b>	<b>1,195,978</b>	43,997	3.82%
<b>Revenue:</b>						
Fees	1,122,692	850,000	1,198,518	<b>900,000</b>	50,000	5.88%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	0	301,981	0	<b>295,978</b>	-6,003	-1.99%
<b>TOTAL</b>	<b>1,122,692</b>	<b>1,151,981</b>	<b>1,198,518</b>	<b>1,195,978</b>	43,997	3.82%
Full-time Positions	14	14	14	<b>14</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 200 operational volunteer personnel, supported by 90 uniform career staff and five administrative support 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:

- 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.
- Expand the Recruitment and Retention of volunteers through the assistance of a SAFER grant.
- 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.
- Establish Response Levels and Minimum Staffing Levels to enhance service delivery to the community.
- Establish a system to provide continual evaluation of department response capabilities and the resources required to ensure an effective delivery of services.
- Establish a Fee Schedule for Life Safety Plans Review and Inspections.

## PERFORMANCE INDICATORS:

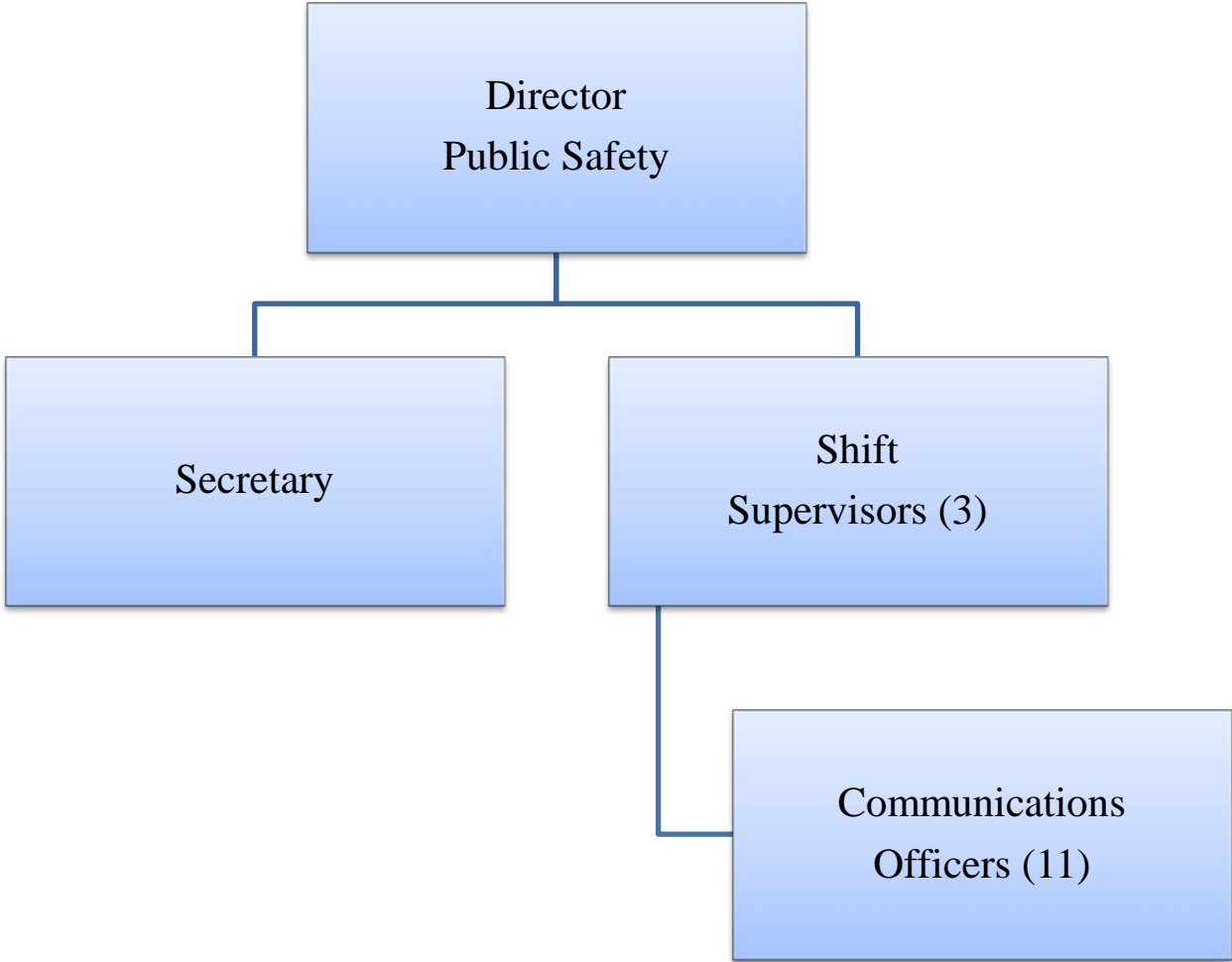
	FY 2015 Actual	FY 2016 Projected	FY 2017 Projected
Number of fire incidents	358	400	300
Number of emergency medical service incidents	7,450	7,600	9,000
Number of public service/good intent incidents	1,217	1,600	1,600
Number of Hazardous Materials incidents	88	250	80
Total Number of Calls	10,210	10,400	11,600
Number of code inspections performed	405	900	900
Number of Business, community, and other outreach events attended	75	75	95
Total number of investigations	60	75	60
Total number of permits issued	61	35	73
Total number of plans reviewed	214	256	306

## BUDGET SUMMARY:

	FY 2015 Actual	FY 2016 Approved Budget	FY 2016 Estimated Budget	<b>FY 2017 Adopted Budget</b>	Increase/Decrease	
					FY 2016 App. To FY 2017 Amount	%
<b>Costs:</b>						
Personnel	7,552,998	9,089,482	8,171,028	<b>9,486,120</b>	396,638	4.36%
Operating	605,068	729,403	549,434	<b>904,588</b>	175,185	24.02%
Capital/Leases	107,968	10,878	121,089	<b>11,644</b>	766	7.04%
<b>TOTAL</b>	<b>8,266,034</b>	<b>9,829,763</b>	<b>8,841,551</b>	<b>10,402,352</b>	572,589	5.83%
<b>Revenue:</b>						
Fees	637,578	698,781	512,721	<b>642,828</b>	-55,953	-8.01%
State/Federal	24,369	24,000	26,856	<b>24,000</b>	0	0.00%
Local	7,604,087	9,106,982	8,301,974	<b>9,735,524</b>	628,542	6.90%
<b>TOTAL</b>	<b>8,266,034</b>	<b>9,829,763</b>	<b>8,841,551</b>	<b>10,402,352</b>	572,589	5.83%
Full-time Positions	85.5	95.5	95.5	<b>105.5</b>	10	10.47%



# 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 for the citizens of Frederick County. The Center processes and dispatches all emergency and non-emergency calls for the Frederick County Sheriff's Office, Middletown Police Department, and Stephens City Police Department. The Center processes and dispatches all requests for Frederick County fire/rescue. All calls requiring EMS are processed through the Medical Priority Dispatch System (MDPS) and all callers are given pre-arrival instructions. The department is responsible for entry all warrants, indictments, wanted persons, missing persons, stolen items and emergency protective orders into the Virginia Criminal Information Network (VCIN) as well as retention of these records and clearing the entries. 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 which includes eight surrounding counties, three in Virginia and five in West Virginia. It is the responsibility of the Communications Department to notify the homes and businesses when there is a threat to the health and safety of the residents utilizing "AlertFrederickCounty", the County's emergency notification system. The department works in conjunction with Emergency Management during disasters and other emergency situations. The Emergency Operations Center is manned by Communications personnel once the center has been opened. The Communications Department personnel participate in public education functions in the area, such as the Frederick County Fair and the annual Valley Health Public Safety Fair.

## GOALS:

- Develop a 1-3-5 year plan for improvement of the County's Communication System.
- 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 2015 Actual	FY 2016 Projected	FY 2017 Projected
Average EMS call processing time (minutes)	1.18	1.15	1.15
Average Fire call processing time (minutes)	.58	1.08	.55
Total calls for service – Fire and Rescue/EMS	10,426	11,042	11,146
Total calls for service – Sheriff	87,442	81,058	96,186
Percentage of emergency calls	15%	13%	18%
Percentage of emergency landline calls	10%	10%	9%
Percentage of emergency wireless calls	88%	89%	90%
Percentage of non-emergency calls	85%	88%	86%

## BUDGET SUMMARY:

	FY 2015 Actual	FY 2016 Approved Budget	FY 2016 Estimated Budget	FY 2017 Adopted Budget	Increase/Decrease FY 2016 App. To FY 2017	
					Amount	%
<b>Costs:</b>						
Personnel	936,643	1,064,864	945,804	<b>1,089,540</b>	24,676	2.32%
Operating	224,887	333,981	201,583	<b>240,485</b>	-93,496	-27.99%
Capital/Leases	73,708	18,996	78,000	<b>78,996</b>	60,000	315.86%
<b>TOTAL</b>	<b>1,235,238</b>	<b>1,417,841</b>	<b>1,225,387</b>	<b>1,409,021</b>	<b>-8,820</b>	<b>-0.62%</b>
<b>Revenue:</b>						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	70,766	67,200	70,000	<b>67,200</b>	0	0.00%
Local	1,164,472	1,350,641	1,155,387	<b>1,341,821</b>	-8,820	-0.65%
<b>TOTAL</b>	<b>1,235,238</b>	<b>1,417,841</b>	<b>1,225,387</b>	<b>1,409,021</b>	<b>-8,820</b>	<b>-0.62%</b>
Full-time Positions	16	16	16	<b>16</b>	0	0.00%

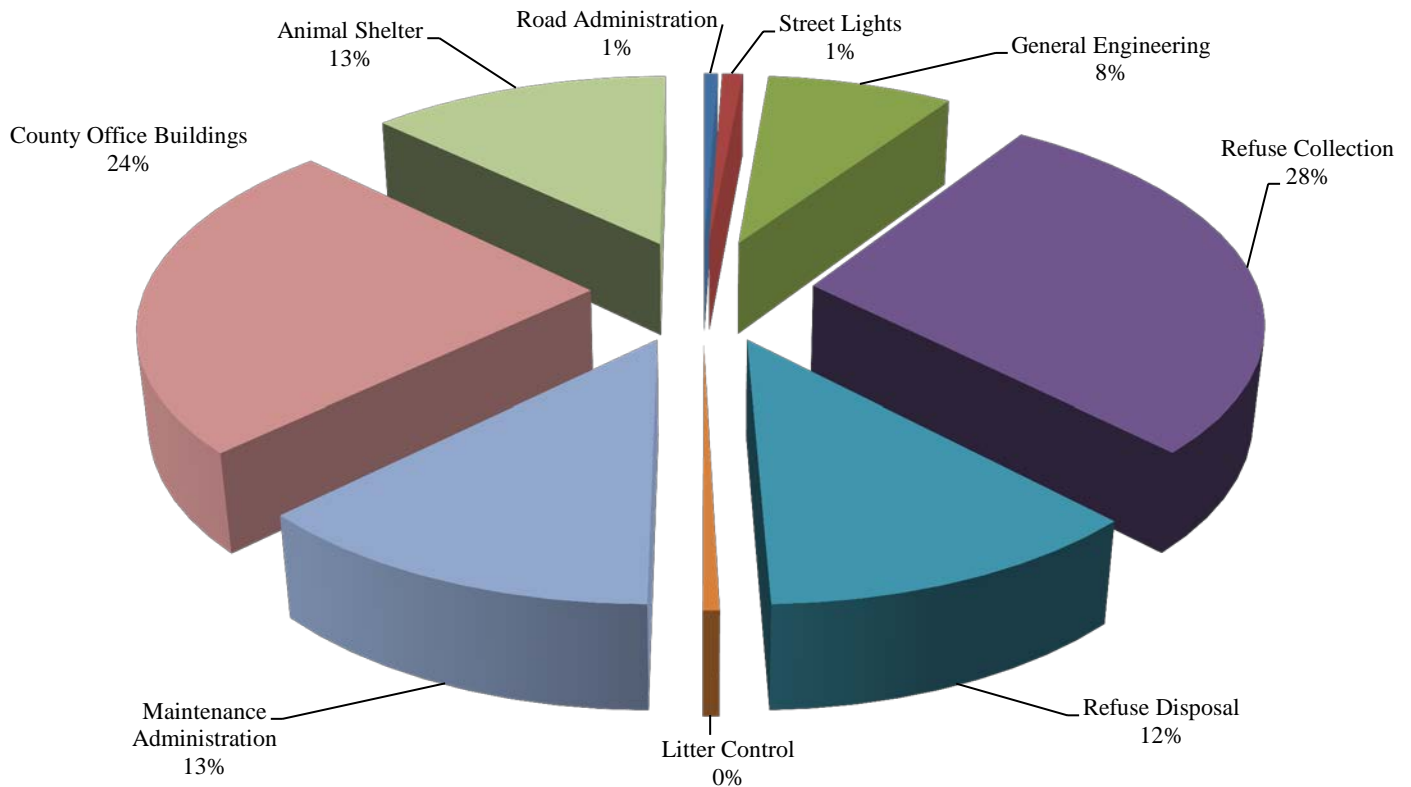
# Public Works



Frederick County Animal Shelter  
Winchester, Virginia  
Opened 2006

## Public Works

	2015 Actual	2016 Budget	2017 Adopted Budget	Increase (Decrease) FY 2016 to FY 2017	
				Amount	%
Road Administration	\$19,987	\$28,500	<b>\$28,500</b>	\$ 0	0.00%
Street Lights	38,121	43,200	<b>43,200</b>	0	0.00%
General Engineering	352,290	368,937	<b>386,747</b>	17,810	4.83%
Refuse Collection	1,182,549	1,227,816	<b>1,376,967</b>	149,151	12.15%
Refuse Disposal	330,983	423,360	<b>569,160</b>	145,800	34.44%
Litter Control	25,707	25,821	<b>24,387</b>	-1,434	-5.55%
Maintenance Administration	540,253	589,769	<b>611,857</b>	22,088	3.75%
County Office Buildings	846,493	1,426,938	<b>1,190,578</b>	-236,360	-16.56%
Animal Shelter	530,110	621,381	<b>621,991</b>	610	0.10%
<b>PUBLIC WORKS</b>	<b>\$3,866,493</b>	<b>\$4,755,722</b>	<b>\$4,853,387</b>	<b>\$97,665</b>	<b>2.05%</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 Planning Department Administrative Assistant.

## 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 2015 Actual	FY 2016 Projected	FY 2017 Projected
# of street sign units to maintain	3,500	3,800	3,800
# of street sign units reported (including new installations county's & developers, repairs and/or replacements)	160	129	130
# of street sign units installed	150	129	130

## BUDGET SUMMARY:

	FY 2015 Actual	FY 2016 Approved Budget	FY 2016 Estimated Budget	FY 2017 Adopted Budget	Increase/Decrease FY 2016 App. To FY 2017	
				Amount		%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	19,987	28,500	11,768	28,500	0	0.00%
Capital/Leases	0	0	0	0	0	0.00%
<b>TOTAL</b>	19,987	28,500	11,768	28,500	0	0.00%
Revenue:						
Fees	0	1,000	0	0	-1,000	-100.00%
State/Federal	0	0	0	0	0	0.00%
Local	19,987	27,500	11,768	28,500	1,000	3.64%
<b>TOTAL</b>	19,987	28,500	11,768	28,500	0	0.00%
Full-time Positions	0	0	0	0	0	0.00%

# STREET LIGHTS

4104

**DESCRIPTION:**

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

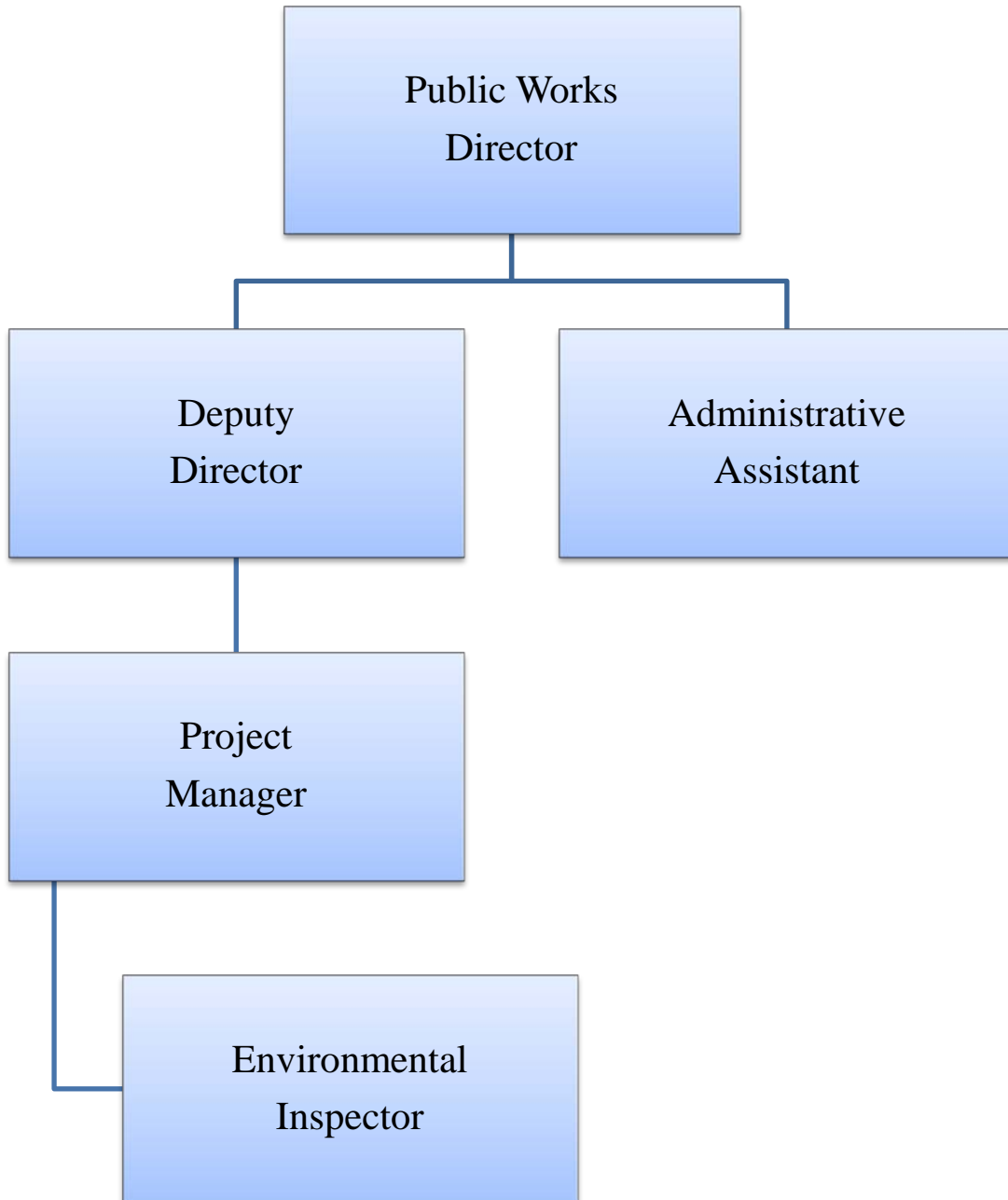
**GOALS:**

- Provide street lighting to the contracted neighborhoods.

**BUDGET SUMMARY:**

	FY 2015 Actual	FY 2016 Approved Budget	FY 2016 Estimated Budget	<b>FY 2017 Adopted Budget</b>	Increase/Decrease FY 2016 App. To FY 2017	
					Amount	%
<b>Costs:</b>						
Personnel	0	0	0	<b>0</b>	0	0.00%
Operating	38,121	43,200	40,027	<b>43,200</b>	0	0.00%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>38,121</b>	<b>43,200</b>	<b>40,027</b>	<b>43,200</b>	0	0.00%
<b>Revenue:</b>						
Fees	38,121	43,200	40,027	<b>43,200</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>38,121</b>	<b>43,200</b>	<b>40,027</b>	<b>43,200</b>	0	0.00%
 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 is responsible for administering the countywide stormwater permitting program as required by DEQ.

## GOALS:

- Manage capital improvement projects such as new buildings, building renovations, roads, stormwater detention structures, including the current Snowden Bridge Boulevard project.
- 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, including the closure of the CDD landfill.
- Review site, subdivision and erosion and sediment control plans.
- Program authority for issuance of DEQ Stormwater/Erosion and Sediment Control permits.
- Assist Planning Department in assessing bond and letter of credit amounts.

## PERFORMANCE INDICATORS:

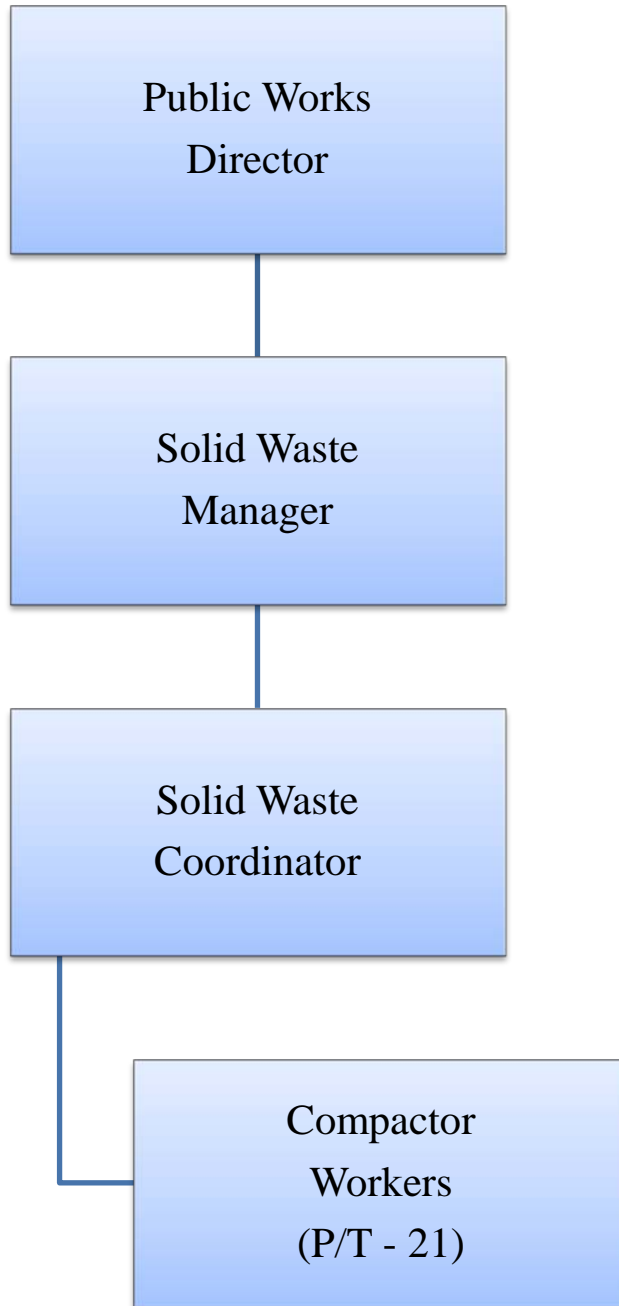
	FY 2015 Actual	FY 2016 Projected	FY 2017 Projected
Number of land disturbance permits issued	503	350	400
Number of final grading inspections performed	408	300	350
Number of residential permit applications reviewed	535	350	400
First submittal reviews (i.e., site, subdivision, rezoning, Master Development, stormwater plans and land disturbance permit applications, etc.) performed	70	50	50
Second submittal reviews (i.e., site, subdivision, rezoning, Master Development, stormwater plans and land disturbance permit applications, etc.) performed	29	25	25

## BUDGET SUMMARY:

	FY 2015 Actual	FY 2016 Approved Budget	FY 2016 Estimated Budget	<b>FY 2017 Adopted Budget</b>	Increase/Decrease FY 2016 App. To FY 2017 Amount	%
<b>Costs:</b>						
Personnel	334,219	338,293	364,968	<b>360,468</b>	22,175	6.55%
Operating	18,071	30,644	18,630	<b>26,279</b>	-4,365	-14.24%
Capital/Leases	0	0	26,632	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>352,290</b>	<b>368,937</b>	<b>410,230</b>	<b>386,747</b>	17,810	4.83%
<b>Revenue:</b>						
Fees	139,814	112,700	178,346	<b>112,700</b>	0	0.00%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	212,476	256,237	231,884	<b>274,047</b>	17,810	6.95%
<b>TOTAL</b>	<b>352,290</b>	<b>368,937</b>	<b>410,230</b>	<b>386,747</b>	17,810	4.83%
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 promote recycling program in order to encourage participation and increase waste diversion.
- Emphasize waste prevention as the most effective method of solid waste management.
- Continue to work with local businesses and industry regarding proper disposal options.
- Continue to maintain and upgrade services, facilities, and equipment.

**PERFORMANCE INDICATORS:**

	FY 2015 Actual	FY 2016 Projected	FY 2017 Projected
Refuse collected and hauled (in tons)	17,860	29,154	18,932
Household material recycled (in tons)	5,940	4,782	5,940
Recycling Rate	49.3%	44%	45%
Business, community, and other public outreach audience members	1,100	1,250	1,100

**BUDGET SUMMARY:**

	FY 2015 Actual	FY 2016 Approved Budget	FY 2016 Estimated Budget	FY 2017 Adopted Budget	Increase/Decrease FY 2016 App. To FY 2017	
					Amount	%
Costs:						
Personnel	510,797	522,980	511,584	<b>575,694</b>	52,714	10.08%
Operating	622,234	697,796	621,923	<b>793,933</b>	96,137	13.78%
Capital/Leases	49,518	7,040	23,925	<b>7,340</b>	300	4.26%
<b>TOTAL</b>	<b>1,182,549</b>	<b>1,227,816</b>	<b>1,157,432</b>	<b>1,376,967</b>	<b>149,151</b>	<b>12.15%</b>
Revenue:						
Fees	240,195	242,202	265,578	<b>277,583</b>	35,381	14.61%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	942,354	985,614	891,854	<b>1,099,384</b>	113,770	11.54%
<b>TOTAL</b>	<b>1,182,549</b>	<b>1,227,816</b>	<b>1,157,432</b>	<b>1,376,967</b>	<b>149,151</b>	<b>12.15%</b>
Full-time Positions	2	2	2	<b>2</b>	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.
- Secure site and construct new Clear Brook facility as mandated by quarry operations.
- Plan for relocation of citizen's convenience site in the Albin community.
- Convert Gore dumpster site to a compactor facility.
- Research potential lease agreement or purchase of former White Post Correction Facility property at location of Double Toll Gate convenience site.

## BUDGET SUMMARY:

	FY 2015 Actual	FY 2016 Approved Budget	FY 2016 Estimated Budget	<b>FY 2017 Adopted Budget</b>	Increase/Decrease FY 2016 App. To FY 2017	
					Amount	%
<b>Costs:</b>						
Personnel	0	0	0	<b>0</b>	0	0.00%
Operating	330,983	423,360	338,736	<b>569,160</b>	145,800	34.44%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>330,983</b>	<b>423,360</b>	<b>338,736</b>	<b>569,160</b>	145,800	34.44%
<b>Revenue:</b>						
Fees	53,874	64,716	77,316	<b>96,264</b>	31,548	48.75%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	277,109	358,644	261,420	<b>472,896</b>	114,252	31.86%
<b>TOTAL</b>	<b>330,983</b>	<b>423,360</b>	<b>338,736</b>	<b>569,160</b>	145,800	34.44%
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 trustee 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. The crew also assists in the mitigation of illegal dumps and unlawful accumulations.

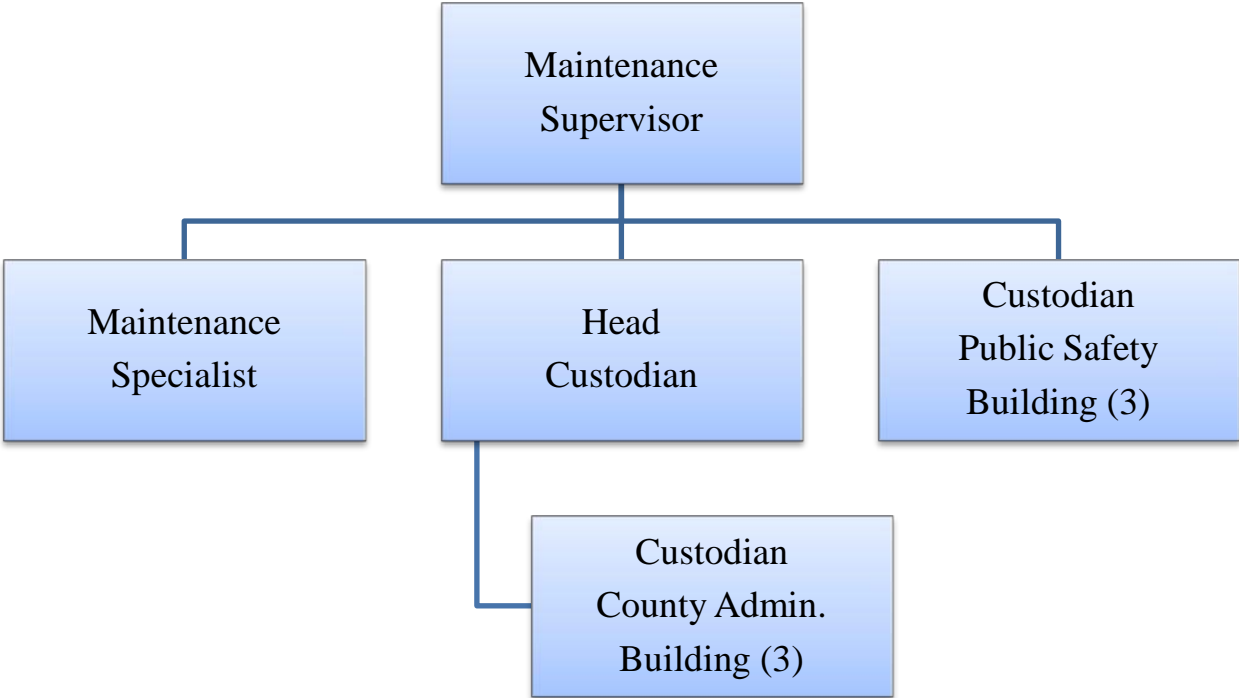
## GOALS:

- 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 2015 Actual	FY 2016 Approved Budget	FY 2016 Estimated Budget	<b>FY 2017 Adopted Budget</b>	Increase/Decrease FY 2016 App. To FY 2017	
					Amount	%
Costs:						
Personnel	6,627	14,928	12,936	<b>13,144</b>	-1,784	-11.95%
Operating	5,820	10,893	6,186	<b>11,243</b>	350	3.21%
Capital/Leases	13,260	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>25,707</b>	<b>25,821</b>	<b>19,122</b>	<b>24,387</b>	-1,434	-5.55%
Revenue:						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	15,515	15,000	15,687	<b>15,600</b>	600	4.00%
Local	10,192	10,821	3,435	<b>8,787</b>	-2,034	-18.80%
<b>TOTAL</b>	<b>25,707</b>	<b>25,821</b>	<b>19,122</b>	<b>24,387</b>	-1,434	-5.55%
Full-time Positions	0	0	0	<b>0</b>	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.

The Maintenance Department is under the direction and supervision of the Assistant County Administrator.

## GOALS:

- Arrange for preventative maintenance and repairs to all building systems for the County Administration Building, Frederick County Public Safety Building, Old County Courthouse, County Animal Shelter, and new Round Hill Fire Station to include HVAC, mechanical systems and plumbing (sprinkler, fire alarm, generator, security systems).
- 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.
- Provide daily cleaning of county office complex, the Old County Courthouse, and the Public Safety Building.

## PERFORMANCE INDICATORS:

	FY 2015 Actual	FY 2016 Projected	FY 2017 Projected
Work Orders Processed – In-House	1,099	1,275	1,300
Work Orders Processed – School Maintenance	17	18	18

## BUDGET SUMMARY:

	FY 2015 Actual	FY 2016 Approved Budget	FY 2016 Estimated Budget	<b>FY 2017 Adopted Budget</b>	Increase/Decrease FY 2016 App. To FY 2017	
				Amount		%
Costs:						
Personnel	528,838	574,369	510,156	<b>596,457</b>	22,088	3.85%
Operating	11,415	15,400	14,416	<b>15,400</b>	0	0.00%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>540,253</b>	<b>589,769</b>	<b>524,572</b>	<b>611,857</b>	22,088	3.75%
Revenue:						
Fees	7,650	7,800	10,000	<b>0</b>	180	2.31%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	532,603	581,969	514,572	<b>611,857</b>	21,908	3.76%
<b>TOTAL</b>	<b>540,253</b>	<b>589,769</b>	<b>524,572</b>	<b>611,857</b>	22,088	3.75%
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.

The County Office Buildings budget is under the direction and supervision of the Assistant County Administrator.

Beginning in FY 2016, this budget became responsible for major repairs and preventative maintenance of mechanical systems for the Round Hill Fire and Millwood Fire Stations.

For FY 2017, expenses did increase in areas such as electrical and carrying the operating expenses for Round Hill and Millwood Fire Stations but a significant decrease was realized in the County's budgeted share of Joint Judicial Center maintenance costs.

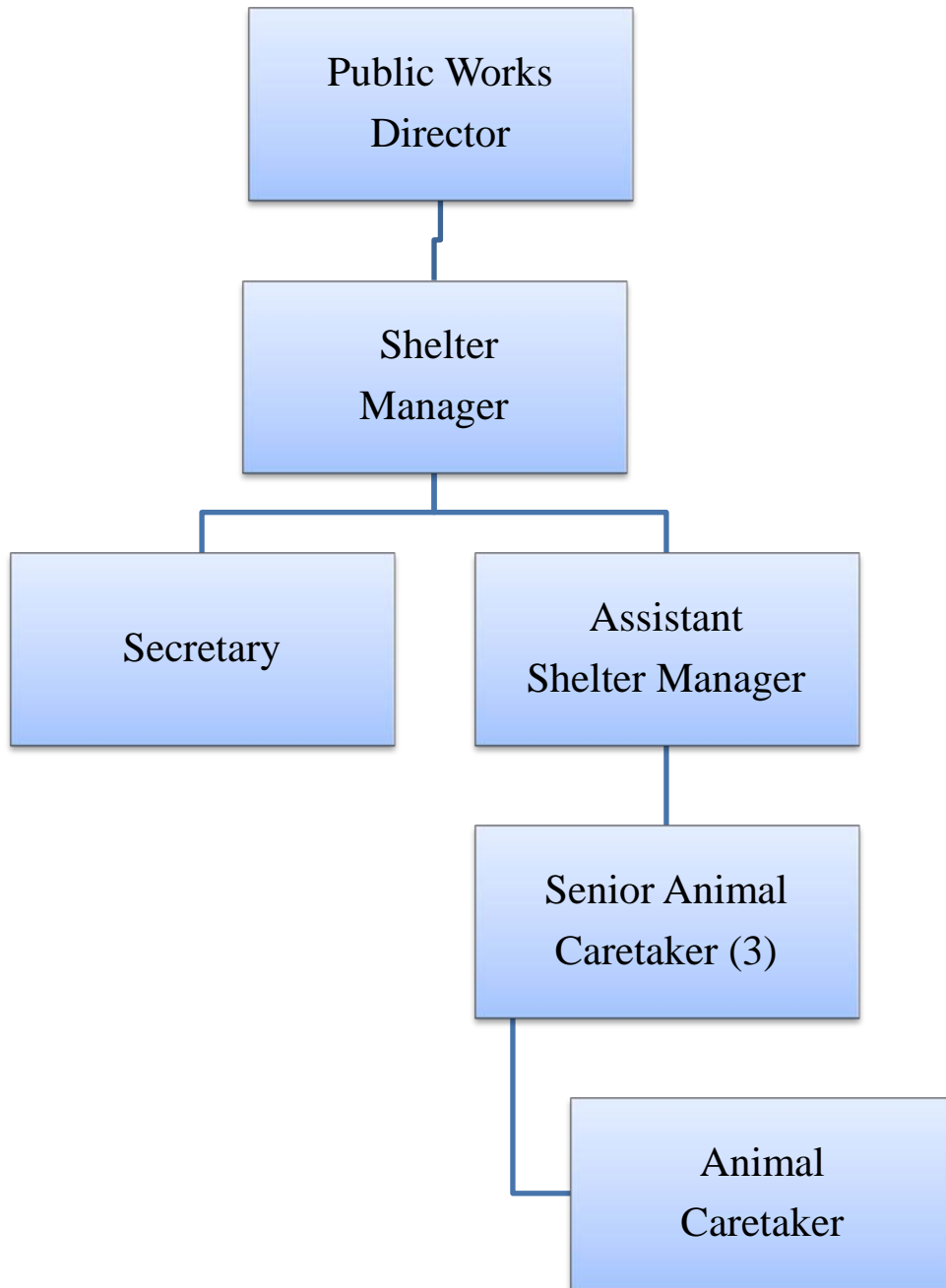
## GOALS:

- 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, Frederick County Public Safety Building, and Millwood and Round Hill Fire Stations.
- Provide quality repair and preventative maintenance services for the best value possible.

## BUDGET SUMMARY:

	FY 2015 Actual	FY 2016 Approved Budget	FY 2016 Estimated Budget	FY 2017 Adopted Budget	Increase/Decrease FY 2016 App. To FY 2017	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	846,493	1,426,938	1,032,937	1,190,578	-236,360	-16.56%
Capital/Leases	0	0	0	0	0	0.00%
<b>TOTAL</b>	<b>846,493</b>	<b>1,426,938</b>	<b>1,032,937</b>	<b>1,190,578</b>	<b>-236,360</b>	<b>-16.56%</b>
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	295,702	305,969	214,558	0	-305,969	-100.00%
Local	550,791	1,120,969	818,379	1,190,578	69,609	6.21%
<b>TOTAL</b>	<b>846,493</b>	<b>1,426,938</b>	<b>1,032,937</b>	<b>1,190,578</b>	<b>-236,360</b>	<b>-16.56%</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 1,000 dogs per year and 2,100 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.

## PERFORMANCE INDICATORS:

	FY 2015 Actual	FY 2016 Projected	FY 2017 Projected
Number of dogs adopted or reclaimed	784	850	850
Adoption and reclamation rate for dogs	90%	90%	90%
Number of cats adopted or reclaimed	316	290	290
Adoption and reclamation rate for cats	19%	15%	15%
Number of rabies clinics held	2	2	2
Number of animal vaccinated at rabies clinics	667	500	500
Business, community, and other public events attended	8	12	12

## BUDGET SUMMARY:

	FY 2015 Actual	FY 2016 Approved Budget	FY 2016 Estimated Budget	<b>FY 2017 Adopted Budget</b>	Increase/Decrease FY 2016 App. To FY 2017	
					Amount	%
<b>Costs:</b>						
Personnel	403,039	448,974	440,976	<b>462,868</b>	13,894	3.09%
Operating	127,071	172,407	140,217	<b>159,123</b>	-13,284	-7.71%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>530,110</b>	<b>621,381</b>	<b>581,193</b>	<b>621,991</b>	610	0.10%
<b>Revenue:</b>						
Fees	99,712	80,000	114,720	<b>80,000</b>	0	0.00%
State/Federal	2,232	1,800	3,096	<b>1,800</b>	0	0.00%
Local	428,166	539,581	463,377	<b>540,191</b>	610	0.11%
<b>TOTAL</b>	<b>530,110</b>	<b>621,381</b>	<b>581,193</b>	<b>621,991</b>	610	0.10%
Full-time Positions	7	7	7	<b>7</b>	0	0.00%

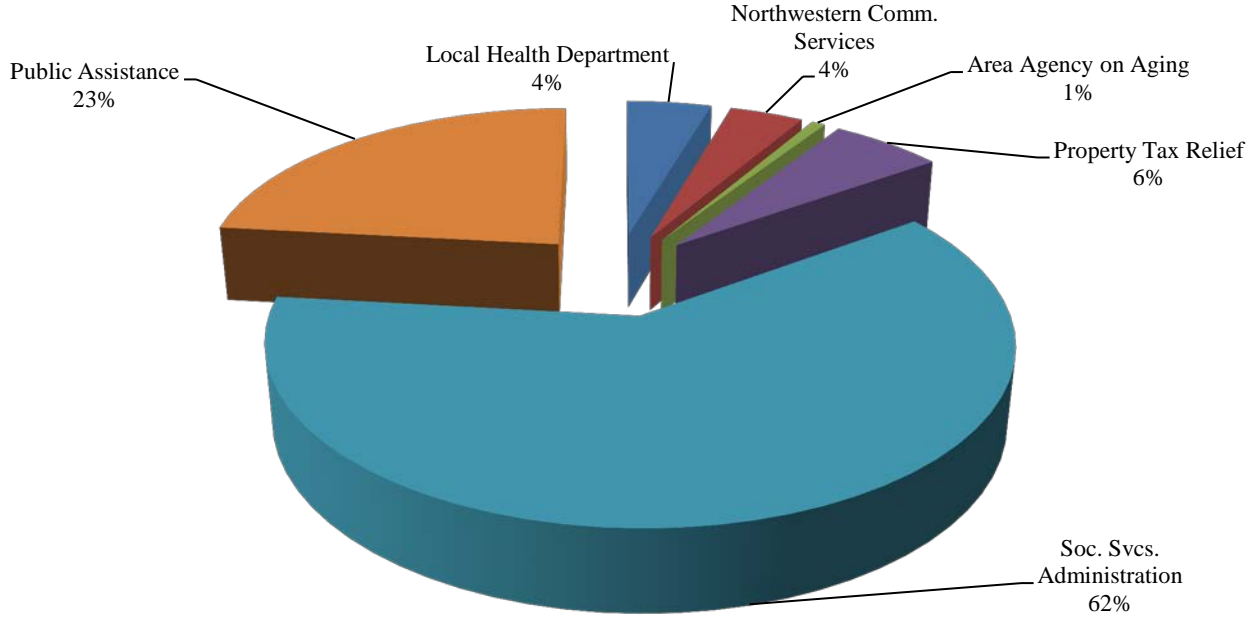
# Health & Welfare



Winchester Medical Center  
Winchester, Virginia  
Established 1903

## Health and Welfare

	2015 Actual	2016 Budget	2017 Adopted Budget	Increase (Decrease) FY 2016 to FY 2017	
				Amount	%
Local Health Department	\$301,000	\$301,000	<b>\$393,867</b>	\$92,867	30.85%
Northwestern Comm. Services	318,000	318,000	<b>343,440</b>	25,440	8.00%
Area Agency on Aging	60,000	60,000	<b>63,000</b>	3,000	5.00%
Property Tax Relief	501,253	520,000	<b>520,000</b>	0	0.00%
Social Services. Administration	4,463,525	5,159,258	<b>5,357,062</b>	197,804	3.83%
Public Assistance	1,761,825	1,819,698	<b>2,023,552</b>	203,854	11.20%
<b>HEALTH AND WELFARE</b>	<b>\$7,405,603</b>	<b>\$8,177,956</b>	<b>\$8,700,921</b>	<b>\$522,965</b>	<b>6.39%</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 2015 Actual	FY 2016 Approved Budget	FY 2016 Estimated Budget	<b>FY 2017 Adopted Budget</b>	Increase/Decrease FY 2016 App. To FY 2017	
					Amount	%
<b>Costs:</b>						
Personnel	0	0	0	<b>0</b>	0	0.00%
Operating	301,000	301,000	301,000	<b>393,867</b>	92,867	30.85%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>301,000</b>	<b>301,000</b>	<b>301,000</b>	<b>393,867</b>	92,867	30.85%
<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	301,000	301,000	301,000	<b>393,867</b>	92,867	30.85%
<b>TOTAL</b>	<b>301,000</b>	<b>301,000</b>	<b>301,000</b>	<b>393,867</b>	92,867	30.85%
 Full-time Positions	 0	 0	 0	 <b>0</b>	 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 2015 Actual	FY 2016 Approved Budget	FY 2016 Estimated Budget	FY 2017 Adopted Budget	Increase/Decrease	
					FY 2016 App. To FY 2017 Amount	%
<b>Costs:</b>						
Personnel	0	0	0	0	0	0.00%
Operating	318,000	318,000	318,000	343,440	25,440	8.00%
Capital/Leases	0	0	0	0	0	0.00%
<b>TOTAL</b>	<b>318,000</b>	<b>318,000</b>	<b>318,000</b>	<b>343,440</b>	<b>25,440</b>	<b>8.00%</b>
<b>Revenue:</b>						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	318,000	318,000	318,000	343,440	25,440	8.00%
<b>TOTAL</b>	<b>318,000</b>	<b>318,000</b>	<b>318,000</b>	<b>343,440</b>	<b>25,440</b>	<b>8.00%</b>
 Full-time Positions	 0	 0	 0	 0	 0	 0.00%

# AREA AGENCY ON AGING

5305

## DESCRIPTION:

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

## GOALS:

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

## BUDGET SUMMARY:

	FY 2015 Actual	FY 2016 Approved Budget	FY 2016 Estimated Budget	FY 2017 Adopted Budget	Increase/Decrease FY 2016 App. To FY 2017	
					Amount	%
<b>Costs:</b>						
Personnel	0	0	0	0	0	0.00%
Operating	60,000	60,000	60,000	63,000	3,000	5.00%
Capital/Leases	0	0	0	0	0	0.00%
<b>TOTAL</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>	<b>63,000</b>	<b>3,000</b>	<b>5.00%</b>
<b>Revenue:</b>						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	60,000	60,000	60,000	63,000	3,000	5.00%
<b>TOTAL</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>	<b>63,000</b>	<b>3,000</b>	<b>5.00%</b>
 Full-time Positions	 0	 0	 0	 0	 0	 0.00%

# PROPERTY TAX RELIEF FOR ELDERLY/HANDICAPPED/VETERANS

5306

## DESCRIPTION:

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

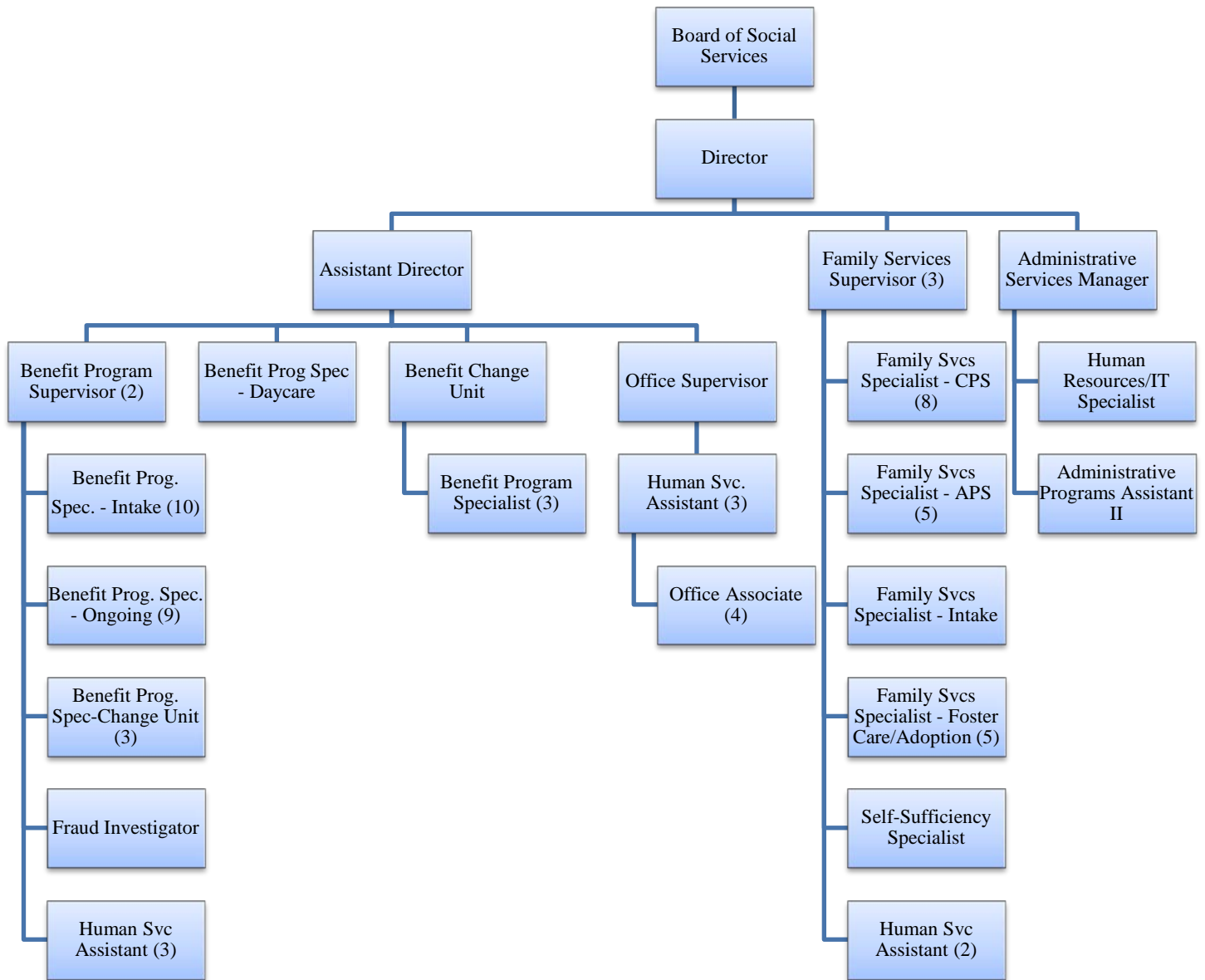
## GOALS:

- Provide adequate assistance with 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 2015 Actual	FY 2016 Approved Budget	FY 2016 Estimated Budget	FY 2017 Adopted Budget	Increase/Decrease FY 2016 App. To FY 2017	
					Amount	%
<b>Costs:</b>						
Personnel	0	0	0	<b>0</b>	0	0.00%
Operating	501,253	520,000	505,500	<b>520,000</b>	0	0.00%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>501,253</b>	<b>520,000</b>	<b>505,500</b>	<b>520,000</b>	0	0.00%
<b>Revenue:</b>						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	501,253	520,000	505,500	<b>520,000</b>	0	0.00%
<b>TOTAL</b>	<b>501,253</b>	<b>520,000</b>	<b>505,500</b>	<b>520,000</b>	0	0.00%
 Full-time Positions	 0	 0	 0	 <b>0</b>	 0	 0.00%

# Social Services Department





# SOCIAL SERVICES ADMINISTRATION

5316

## DESCRIPTION:

The Department of Social Services administers a broad range of benefit and service programs to eligible Frederick County residents. Benefit programs include Supplemental Nutrition Assistance Program (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:

- Successfully transition remaining benefit programs into new State case management system (VaCMS) with as little negative impact on clients as possible.
- Maintain above 97% processing rate for all applications and renewals received in the benefit program unit.
- Work with new Supervisor for CPS/APS by providing training and mentoring so that the staff is able to perform at the same high level and to reduce possibility of turnover.
- Continue to work with the community coalition to address the heroin and prescription drug epidemic that is affecting our community.

## DEPARTMENTAL ACCOMPLISHMENTS:

- Reduced total number of overdue Medicaid renewals to previous low numbers posted prior to conversion of Medicaid cases to new case management system. Went from high of over 550 cases to a current low of six overdue cases.
- Eliminated backlog of case changes that existed for over a year. Calls returned within 24 hours and changes all made within determined timeframes.
- After local server crash, had server rebuilt and restored with assistance from County IT and moved the server to be secure and maintenance by County IT moving forward.
- Worked with the hospital and Community Services Board in continuing to enhance protocol in addressing the safety and well being of Drug Exposed Infants.

## BUDGET SUMMARY:

	FY 2015 Actual	FY 2016 Approved Budget	FY 2016 Estimated Budget	FY 2017 Adopted Budget	Increase/Decrease FY 2016 App. To FY 2017	
					Amount	%
Costs:						
Personnel	3,835,075	4,530,358	4,340,991	<b>4,775,462</b>	245,104	5.41%
Operating	340,695	342,900	311,180	<b>355,000</b>	12,100	3.53%
Capital/Leases	287,755	286,000	177,570	<b>226,600</b>	-59,400	-20.77%
<b>TOTAL</b>	<b>4,463,525</b>	<b>5,159,258</b>	<b>4,829,741</b>	<b>5,357,062</b>	<b>197,804</b>	<b>3.83%</b>
Revenue:						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	2,420,612	2,491,231	2,358,001	<b>2,617,746</b>	126,515	5.08%
Local	2,059,627	2,668,027	2,471,740	<b>2,739,316</b>	71,289	2.67%
<b>TOTAL</b>	<b>4,480,239</b>	<b>5,159,258</b>	<b>4,829,741</b>	<b>5,357,062</b>	<b>197,804</b>	<b>3.83%</b>
Full-time Positions	66	66	66	<b>67</b>	1	1.52%

# 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:

- Maintain above 97% application processing time for all applications received as all benefit programs transition into the VaCMS database during FY 2016.
- Continue to monitor processes and systems in eligibility unit and make changes as they relate to programs transitioning into the VaCMS system.
- Maintain CPS workload compliance by ensuring that all assessments and investigations are closed within 45 days (or 60 days with an approved extension).
- Maintain A/APS workload compliance by ensuring that all APS investigations are closed within 45 days (unless an extension has been granted)
- Foster Care Unit will maintain compliance with monthly worker visits, and will decrease the number of congregate care placement and increase the number of kinship placements.
- To increase the number of VIEW clients who leave VIEW program as VTP clients and increase the number of clients who successfully complete the one-year VTP period.

## PERFORMANCE INDICATORS:

	FY 2015 Actual	FY 2016 Projected	FY 2017 Projected
Number of children served in Foster Care during year	68	70	85
Percent of children discharged to permanency during the fiscal year	95%	90%	90%
Number of VIEW clients served	55	60	60
Number of valid complaints of child abuse/neglect received	447	444	450
% valid CPS reports where response was made w/in priority response time	96%	97%	97%
Number of children receiving on-going child protective services	85	61	85
Percent of children who were diverted from foster care	80%	87%	85%
Number of complaints of Adult Abuse/Neglect/Exploitation received	344	348	350
% valid APS reports where response made w/in assigned response time	93%	94%	94%
Number of SNAP applications	2,335	2,500	2,500
% timeliness of SNAP application processing	98.8%	98%	98%
Number of TANF applications	572	525	575
% timeliness of TANF application processing	98.6%	98%	98%
Number of Medicaid applications	3,485	4,350	3,500
Average monthly caseload	7,295	7,500	7,300

## BUDGET SUMMARY:

	FY 2015 Actual	FY 2016 Approved Budget	FY 2016 Estimated Budget	FY 2017 Adopted Budget	Increase/Decrease	
					FY 2016 App. Amount	To FY 2017 %
<b>Costs:</b>						
Personnel	0	0	0	0	0	0.00%
Operating	1,761,825	1,819,698	2,001,348	2,023,552	203,854	11.20%
Capital/Leases	0	0	0	0	0	0.00%
<b>TOTAL</b>	<b>1,761,825</b>	<b>1,819,698</b>	<b>2,001,348</b>	<b>2,023,552</b>	<b>203,854</b>	<b>11.20%</b>
<b>Revenue:</b>						
Fees	0	0	0	0	0	0.00%
State/Federal	1,679,342	1,669,616	1,922,296	1,880,470	210,854	12.63%
Local	82,483	150,082	79,052	143,082	-7,000	-4.66%
<b>TOTAL</b>	<b>1,761,825</b>	<b>1,819,698</b>	<b>2,001,348</b>	<b>2,023,552</b>	<b>203,854</b>	<b>11.20%</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 2015 Actual	FY 2016 Approved Budget	FY 2016 Estimated Budget	FY 2017 Adopted Budget	Increase/Decrease FY 2016 App. To FY 2017	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	56,000	56,000	56,000	78,819	22,819	40.75%
Capital/Leases	0	0	0	0	0	0.00%
<b>TOTAL</b>	<b>56,000</b>	<b>56,000</b>	<b>56,000</b>	<b>78,819</b>	<b>22,819</b>	<b>40.75%</b>
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	56,000	56,000	56,000	78,819	22,819	40.75%
<b>TOTAL</b>	<b>56,000</b>	<b>56,000</b>	<b>56,000</b>	<b>78,819</b>	<b>22,819</b>	<b>40.75%</b>
Full-time Positions	0	0	0	0	0	0.00%

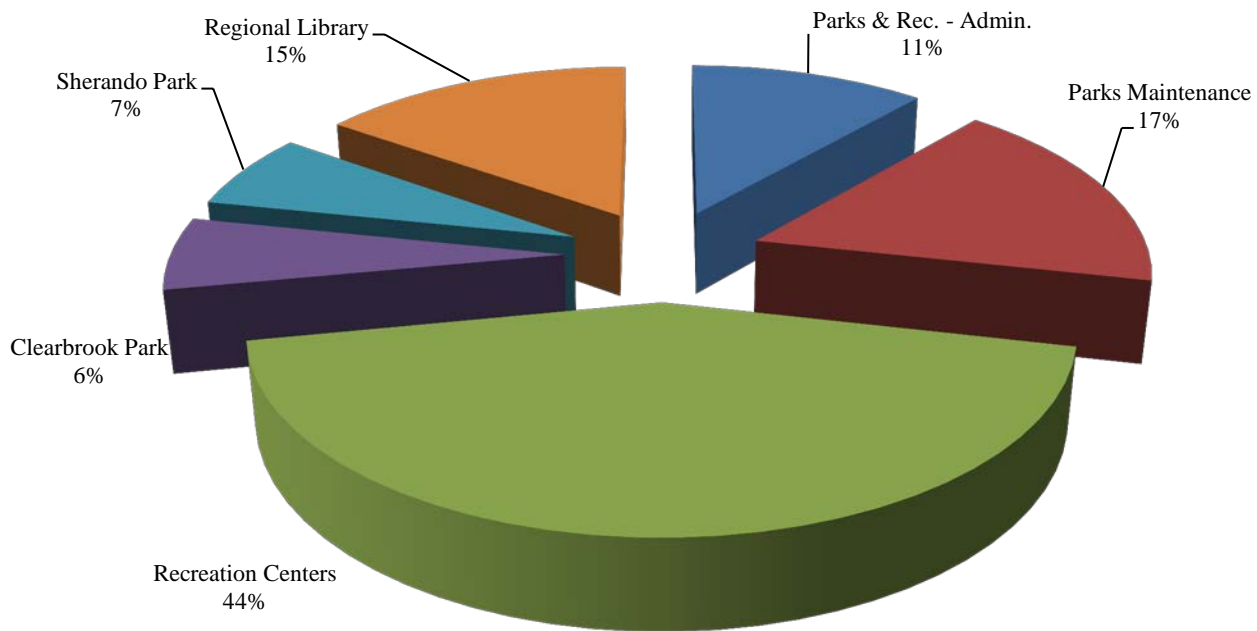
# **Parks, Recreation & Cultural**



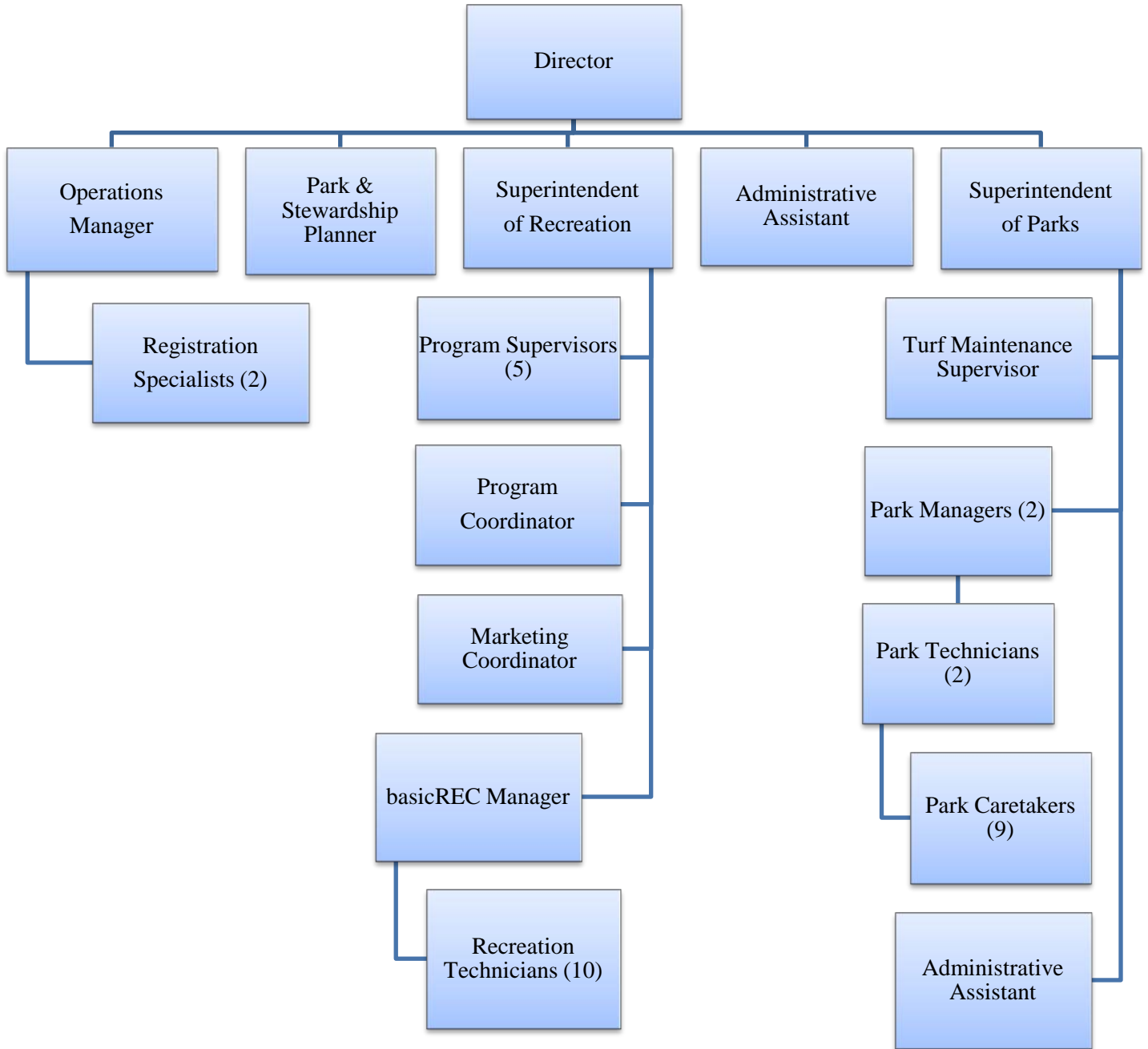
Clearbrook Park  
Clearbrook, Virginia

## Parks, Recreation & Cultural

	2015 Actual	2016 Budget	2017 Adopted Budget	Increase (Decrease) FY 2016 to FY 2017	
				Amount	%
Parks & Rec. – Admin.	\$607,026	\$1,035,835	<b>\$707,341</b>	-\$328,494	-31.71%
Parks Maintenance	1,570,785	1,042,120	<b>1,062,790</b>	20,670	1.98%
Recreation Centers	1,562,265	2,107,290	<b>2,707,142</b>	599,852	28.47%
Clearbrook Park	387,821	434,999	<b>388,922</b>	-46,077	-10.59%
Sherando Park	434,821	409,482	<b>410,398</b>	916	0.22%
Regional Library	862,665	862,665	<b>942,357</b>	79,692	9.24%
<b>PARKS, RECREATION &amp; CULTURAL</b>	<b>\$5,425,383</b>	<b>\$5,892,391</b>	<b>\$6,218,950</b>	<b>\$326,559</b>	<b>5.54%</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.

The decrease for FY 2017 can be attributed to one position as well as part-time salary expenses being shifted from the Parks Administration budget to the Recreation Centers (7104) budget.

## GOALS:

- Identify and secure funding to support aspirations.
- Increase capabilities and knowledge of staff.
- Increase awareness of Parks and Recreation.
- Develop new and improve existing facilities.

## PERFORMANCE INDICATORS:

	FY 2015 Actual	FY 2016 Projected	FY 2017 Projected
% transactions using P-Card	90%	90%	90%
Site Plan reviews by staff	12	12	12
Parks & Rec Policy Revisions	12	5	5
Donations received in \$	\$43,287	\$47,000	\$65,581
Number of Volunteers	228	235	250

## BUDGET SUMMARY:

	FY 2015 Actual	FY 2016 Approved Budget	FY 2016 Estimated Budget	FY 2017 Adopted Budget	Increase/Decrease FY 2016 App. To FY 2017	
					Amount	%
<b>Costs:</b>						
Personnel	400,207	751,589	741,960	<b>490,679</b>	-260,910	-34.71%
Operating	201,091	278,245	217,288	<b>211,971</b>	-66,274	-23.82%
Capital/Leases	5,728	6,001	96,030	<b>4,691</b>	-1,310	-21.83%
<b>TOTAL</b>	<b>607,026</b>	<b>1,035,835</b>	<b>1,055,278</b>	<b>707,341</b>	<b>-328,494</b>	<b>-31.71%</b>
<b>Revenue:</b>						
Fees	0	177,400	158,631	<b>0</b>	-177,400	-100.00%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	607,026	858,435	896,647	<b>707,341</b>	-151,094	-17.60%
<b>TOTAL</b>	<b>607,026</b>	<b>1,035,835</b>	<b>1,055,278</b>	<b>707,341</b>	<b>-328,494</b>	<b>-31.71%</b>
Full-time Positions	5	7	7	<b>6</b>	-1	-14.29%



# 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:

- Provide tools and equipment necessary to effectively and efficiently do the job.
- Enhance customer service.
- Environmental stewardship.

## PERFORMANCE INDICATORS:

	FY 2015 Actual	FY 2016 Projected	FY 2017 Projected
Number of acres maintained	675	679	687
Number of locations maintained	29	30	31
Number of Playgrounds maintained	7	7	7
Number of athletic field preparations	655	890	890
Miles of Shared Use Trails	3.5	3.5	4.75
Miles of Mountain Bike Trails	3	4.5	4.5
Winter Wonderland Attendance	31,695	42,674	30,000

## BUDGET SUMMARY:

	FY 2015 Actual	FY 2016 Approved Budget	FY 2016 Estimated Budget	<b>FY 2017 Adopted Budget</b>	Increase/Decrease FY 2016 App. To FY 2017	
					Amount	%
Costs:						
Personnel	1,369,681	979,109	965,028	<b>1,001,079</b>	21,970	2.24%
Operating	197,104	63,011	48,222	<b>61,711</b>	-1,300	-2.06%
Capital/Leases	4,000	0	297,000	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>1,570,785</b>	<b>1,042,120</b>	<b>1,310,250</b>	<b>1,062,790</b>	20,670	1.98%
Revenue:						
Fees	405,080	0	0	<b>0</b>	0	0.00%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	1,165,705	1,042,120	1,310,250	<b>1,062,790</b>	20,670	1.98%
<b>TOTAL</b>	<b>1,570,785</b>	<b>1,042,120</b>	<b>1,310,250</b>	<b>1,062,790</b>	20,670	1.98%
 Full-time Positions	 18	 16	 16	 <b>16</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.

The increase in this budget for FY 2017 can mainly be attributed to the addition of one new full-time employee as well as one position and budgeted part-time help transferred to this budget from the Parks Administration (7101) budget.

## GOALS:

- Align program offerings with community needs.
- Increase attractiveness and awareness of programs.
- Enhance customer service.

## PERFORMANCE INDICATORS:

	FY 2015 Actual	FY 2016 Projected	FY 2017 Projected
Number of Programs Offered	154	157	162
Number of Program Participants	44,353	45,934	50,499
Average daily attendance at basicREC	476	550	525
Average daily attendance at Camp basicREC	206	250	250
Number of large special events	9	8	9
Number of Special Olympics registrations	247	275	290
Number of E-Mail Blasts	25	30	30
Number of Facebook fans	4,509	6,600	8,500

## BUDGET SUMMARY:

	FY 2015 Actual	FY 2016 Approved Budget	FY 2016 Estimated Budget	<b>FY 2017 Adopted Budget</b>	Increase/Decrease FY 2016 App. To FY 2017	
					Amount	%
Costs:						
Personnel	1,236,187	1,626,681	1,576,020	<b>1,964,575</b>	337,894	20.77%
Operating	326,078	480,609	407,688	<b>742,567</b>	261,958	54.51%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>1,562,265</b>	<b>2,107,290</b>	<b>1,983,708</b>	<b>2,707,142</b>	599,852	28.47%
Revenue:						
Fees	1,467,301	1,901,340	1,617,998	<b>2,344,158</b>	442,818	23.29%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	94,964	205,950	365,710	<b>362,984</b>	157,034	76.25%
<b>TOTAL</b>	<b>1,562,265</b>	<b>2,107,290</b>	<b>1,983,708</b>	<b>2,707,142</b>	599,852	28.47%
Full-time Positions	16	16	17	<b>18</b>	2	12.50%

# 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:

- Provide tools and equipment necessary to effectively and efficiently do the job.
- Enhance customer service.
- Environmental stewardship.

## BUDGET SUMMARY:

	FY 2015 Actual	FY 2016 Approved Budget	FY 2016 Estimated Budget	<b>FY 2017 Adopted Budget</b>	Increase/Decrease FY 2016 App. To FY 2017	
					Amount	%
Costs:						
Personnel	129,562	154,243	156,576	<b>149,429</b>	-4,814	-3.12%
Operating	234,958	280,756	231,683	<b>234,843</b>	-45,913	-16.35%
Capital/Leases	23,301	0	44,739	<b>4,650</b>	4,650	100.00%
<b>TOTAL</b>	<b>387,821</b>	<b>434,999</b>	<b>432,998</b>	<b>388,922</b>	<b>-46,077</b>	<b>-10.59%</b>
Revenue:						
Fees	212,064	336,100	375,708	<b>232,528</b>	-103,572	-30.82%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	175,757	98,899	57,290	<b>156,394</b>	57,495	58.14%
<b>TOTAL</b>	<b>387,821</b>	<b>434,999</b>	<b>432,998</b>	<b>388,922</b>	<b>-46,077</b>	<b>-10.59%</b>
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:

- Provide tools and equipment necessary to effectively and efficiently do the job.
- Enhance customer service.
- Environmental stewardship.

## BUDGET SUMMARY:

	FY 2015 Actual	FY 2016 Approved Budget	FY 2016 Estimated Budget	<b>FY 2017 Adopted Budget</b>	Increase/Decrease FY 2016 App. To FY 2017	
					Amount	%
Costs:						
Personnel	156,777	160,387	143,376	<b>160,275</b>	-112	-0.07%
Operating	214,053	249,095	144,382	<b>243,123</b>	-5,972	-2.40%
Capital/Leases	63,991	0	38,721	<b>7,000</b>	7,000	100.00%
<b>TOTAL</b>	<b>434,821</b>	<b>409,482</b>	<b>326,479</b>	<b>410,398</b>	916	0.22%
Revenue:						
Fees	127,887	157,700	177,959	<b>167,072</b>	9,372	5.94%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	306,934	251,782	148,520	<b>243,326</b>	-8,456	-3.36%
<b>TOTAL</b>	<b>434,821</b>	<b>409,482</b>	<b>326,479</b>	<b>410,398</b>	916	0.22%
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 2015 Actual	FY 2016 Approved Budget	FY 2016 Estimated Budget	<b>FY 2017 Adopted Budget</b>	Increase/Decrease FY 2016 App. To FY 2017	
					Amount	%
Costs:						
Personnel	0	0	0	<b>0</b>	0	0.00%
Operating	862,665	862,665	862,665	<b>942,357</b>	79,692	9.24%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>862,665</b>	<b>862,665</b>	<b>862,665</b>	<b>942,357</b>	<b>79,692</b>	<b>9.24%</b>
Revenue:						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	862,665	862,665	862,665	<b>942,357</b>	79,692	9.24%
<b>TOTAL</b>	<b>862,665</b>	<b>862,665</b>	<b>862,665</b>	<b>942,357</b>	<b>79,692</b>	<b>9.24%</b>
 Full-time Positions	 0	 0	 0	 <b>0</b>	 0	 0.00%

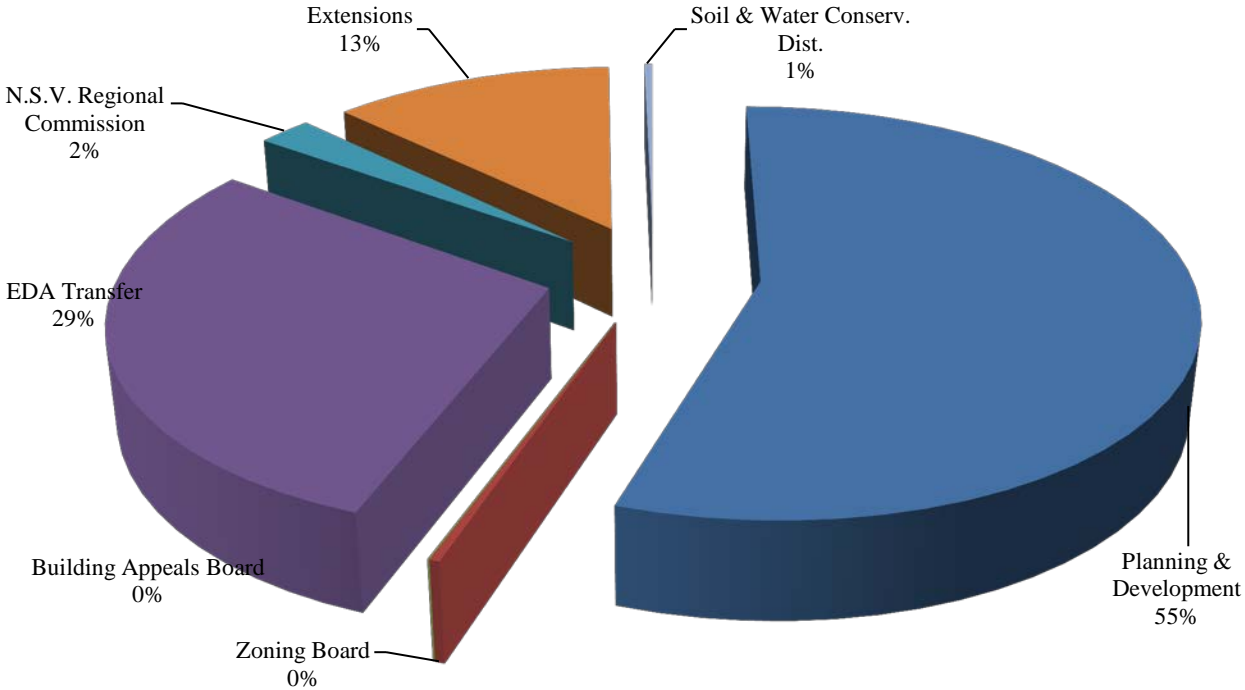
# Community Development



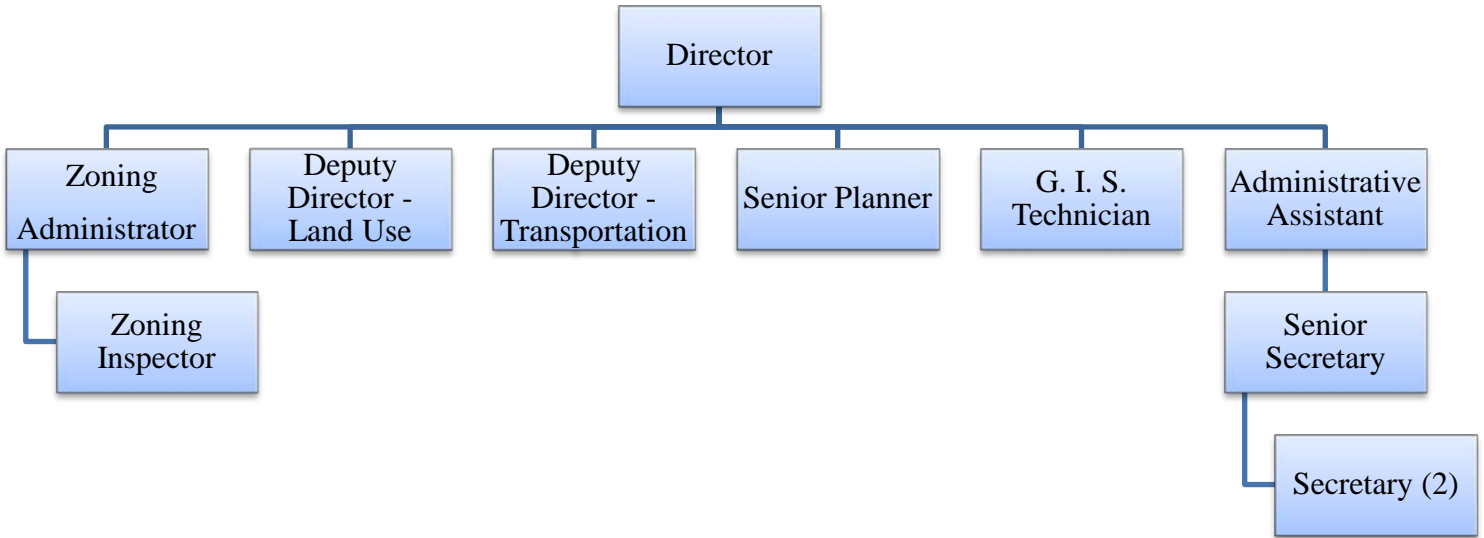
Mary Jane and James L. Bowman Library  
Stephens City, Virginia  
Opened July 2001

### Community Development

	2015 Actual	2016 Budget	2017 Adopted Budget	Increase (Decrease) FY 2016 to FY 2017	
				Amount	%
Planning & Development	\$1,053,975	\$1,107,148	<b>\$1,076,086</b>	-\$31,062	-2.81%
EDA Transfer	1,569,223	572,948	<b>570,245</b>	-2,703	-0.47%
Zoning Board	1,407	6,368	<b>6,368</b>	0	0.00%
Building Appeals Board	104	550	<b>550</b>	0	0.00%
N.S.V. Regional Commission	44,085	44,085	<b>45,915</b>	1,830	4.15%
Soil & Water Conservation	7,000	7,000	<b>7,000</b>	0	0.00%
Extension	219,540	234,788	<b>242,000</b>	7,212	3.07%
<b>COMMUNITY DEVELOPMENT</b>	<b>\$2,895,334</b>	<b>\$1,972,887</b>	<b>\$1,948,164</b>	<b>-\$24,723</b>	<b>-1.25%</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/processes to ensure that new development provides for its share of cost of new infrastructure.

## PERFORMANCE INDICATORS:

	FY 2015 Actual	FY 2016 Projected	FY 2017 Projected
Number of rezoning applications reviewed	8	5	8
Number of master development plans reviewed	4	10	5
Number of site development plans reviewed	38	46	40
Number of conditional use permits and variances	2	5	6
Number of subdivision plans reviewed	12	10	14
Number of lots platted	200	375	400
Number of zoning violations	120	150	180
Number of Planning Commission meetings held and supported	13	24	24

## BUDGET SUMMARY:

	FY 2015 Actual	FY 2016 Approved Budget	FY 2016 Estimated Budget	FY 2017 Adopted Budget	Increase/Decrease FY 2016 App. To FY 2017	
					Amount	%
<b>Costs:</b>						
Personnel	992,153	984,064	970,640	<b>990,102</b>	6,038	0.61%
Operating	61,822	123,084	53,650	<b>85,984</b>	-37,100	-30.14%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>1,053,975</b>	<b>1,107,148</b>	<b>1,024,290</b>	<b>1,076,086</b>	-31,062	-2.81%
<b>Revenue:</b>						
Fees	484,394	479,901	605,514	<b>243,418</b>	-236,483	-49.28%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	569,581	627,247	418,776	<b>832,668</b>	205,421	32.75%
<b>TOTAL</b>	<b>1,053,975</b>	<b>1,107,148</b>	<b>1,024,290</b>	<b>1,076,086</b>	-31,062	-2.81%
Full-time Positions	11	11	11	<b>11</b>	0	0.00%

# EDA TRANSFER

8102

**DESCRIPTION:**

This budget consists of the transfer of General Fund monies to the Economic Development Authority Fund.

**BUDGET SUMMARY:**

	FY 2015 Actual	FY 2016 Approved Budget	FY 2016 Estimated Budget	<b>FY 2017 Adopted Budget</b>	Increase/Decrease FY 2016 App. To FY 2017	
					Amount	%
<b>Costs:</b>						
Personnel	0	0	0	<b>0</b>	0	0.00%
Operating	1,569,223	572,948	575,489	<b>570,245</b>	-2,703	-0.47%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>1,569,223</b>	<b>572,948</b>	<b>575,489</b>	<b>570,245</b>	-2,703	-0.47%
<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	1,569,223	572,948	575,489	<b>570,245</b>	-2,703	-0.47%
<b>TOTAL</b>	<b>1,569,223</b>	<b>572,948</b>	<b>575,489</b>	<b>570,245</b>	-2,703	-0.47%
Full-time Positions	3	0	0	<b>0</b>	0	0.00%

# ZONING BOARD

8104

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## 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.

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## GOALS:

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

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## BUDGET SUMMARY:

	FY 2015 Actual	FY 2016 Approved Budget	FY 2016 Estimated Budget	<b>FY 2017 Adopted Budget</b>	Increase/Decrease FY 2016 App. To FY 2017	
					Amount	%
Costs:						
Personnel	478	2,713	1,632	<b>2,713</b>	0	0.00%
Operating	929	3,655	2,808	<b>3,655</b>	0	0.00%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>1,407</b>	<b>6,368</b>	<b>4,440</b>	<b>6,368</b>	0	0.00%
Revenue:						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	1,407	6,368	4,440	<b>6,368</b>	0	0.00%
<b>TOTAL</b>	<b>1,407</b>	<b>6,368</b>	<b>4,440</b>	<b>6,368</b>	0	0.00%
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 2015 Actual	FY 2015 Approved Budget	FY 2016 Estimated Budget	<b>FY 2017 Adopted Budget</b>	Increase/Decrease FY 2016 App. To FY 2017	
					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 2015 Actual	FY 2016 Approved Budget	FY 2016 Estimated Budget	<b>FY 2017 Adopted Budget</b>	Increase/Decrease FY 2016App. To FY 2017	
					Amount	%
Costs:						
Personnel	0	0	0	<b>0</b>	0	0.00%
Operating	44,085	44,085	45,301	<b>45,915</b>	1,830	4.15%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>44,085</b>	<b>44,085</b>	<b>45,301</b>	<b>45,915</b>	<b>1,830</b>	<b>4.15%</b>
Revenue:						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	44,085	44,085	45,301	<b>45,915</b>	1,830	4.15%
<b>TOTAL</b>	<b>44,085</b>	<b>44,085</b>	<b>45,301</b>	<b>45,915</b>	<b>1,830</b>	<b>4.15%</b>
Full-time Positions	0	0	0	<b>0</b>	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.

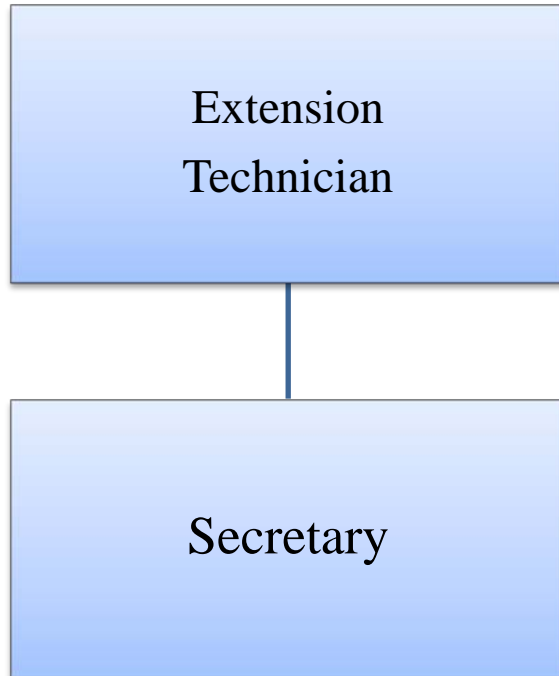
## GOALS:

- 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 2015 Actual	FY 2016 Approved Budget	FY 2016 Estimated Budget	<b>FY 2017 Adopted Budget</b>	Increase/Decrease FY 2016 App. To FY 2017	
					Amount	%
Costs:						
Personnel	0	0	0	<b>0</b>	0	0.00%
Operating	7,000	7,000	7,000	<b>7,000</b>	0	0.00%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>7,000</b>	<b>7,000</b>	<b>7,000</b>	<b>7,000</b>	0	0.00%
Revenue:						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	7,000	7,000	7,000	<b>7,000</b>	0	0.00%
<b>TOTAL</b>	<b>7,000</b>	<b>7,000</b>	<b>7,000</b>	<b>7,000</b>	0	0.00%
Full-time Positions	0	0	0	<b>0</b>	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 four 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.

**PERFORMANCE INDICATORS:**

	FY 2015 Actual	FY 2016 Projected	FY 2017 Projected
Number of youth enrolled in full-time membership with a 4-H Club	398	400	425
Number of youth receiving 4-H programming outside of a 4-H Club	896	1,000	1,500
Number of participants completing 10 or more hours of in-depth financial education	49	65	65
Number of teaching opportunities with individuals regarding consumer and environmental horticulture	6,857	7,250	7,500
Number of agricultural programs participants	4,488	4,500	4,500
Number of participants attending food, nutrition, and health programs	3,689	3,700	4,000

**BUDGET SUMMARY:**

	FY 2015 Actual	FY 2016 Approved Budget	FY 2016 Estimated Budget	<b>FY 2017 Adopted Budget</b>	Increase/Decrease FY 2016 App. To FY 2017	
					Amount	%
<b>Costs:</b>						
Personnel	131,832	134,796	135,420	<b>137,308</b>	2,512	1.86%
Operating	86,124	98,328	90,917	<b>103,028</b>	4,700	4.78%
Capital/Leases	1,584	1,664	1,584	<b>1,664</b>	0	0.00%
<b>TOTAL</b>	<b>219,540</b>	<b>234,788</b>	<b>227,921</b>	<b>242,000</b>	7,212	3.07%
<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	219,540	234,788	227,921	<b>242,000</b>	7,212	3.07%
<b>TOTAL</b>	<b>219,540</b>	<b>234,788</b>	<b>227,921</b>	<b>242,000</b>	7,212	3.07%
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:**

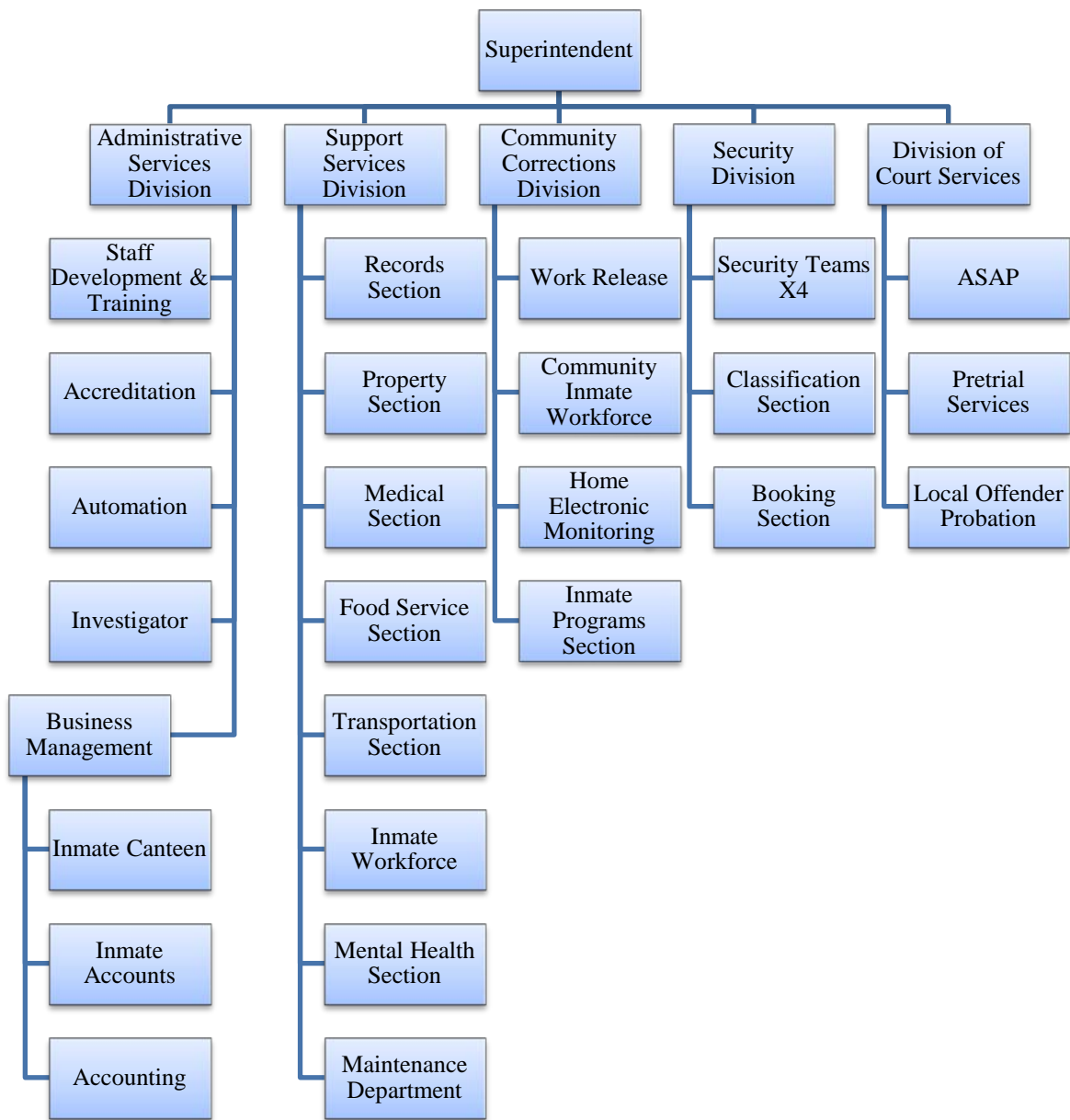
	FY 2015 Actual	FY 2016 Approved Budget	FY 2016 Estimated Budget	<b>FY 2017 Adopted Budget</b>	Increase/Decrease FY 2016 App. To FY 2017	
					Amount	%
<b>Costs:</b>						
Personnel	0	0	0	<b>0</b>	0	0.00%
Operating	83,303,621	91,119,718	96,988,005	<b>95,987,325</b>	4,867,607	5.34%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>83,303,621</b>	<b>91,119,718</b>	<b>96,988,005</b>	<b>95,987,325</b>	4,867,607	5.34%
<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	83,303,621	91,119,718	96,988,005	<b>95,987,325</b>	4,867,607	5.34%
<b>TOTAL</b>	<b>83,303,621</b>	<b>91,119,718</b>	<b>96,988,005</b>	<b>95,987,325</b>	4,867,607	5.34%
 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 840 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 FY17. 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 includes Local Offender Probation operations and services. Both 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.

## GOALS:

- Upgrade the facilities failing Security Systems infrastructure to maintain a safe environment for all staff and inmates.
- Upgrade the facilities aging vehicle fleet so that there are reliable methods of transporting the inmate population without risk to staff, inmates and/or the community.
- Obtain Electronic Video Visitation at a minimal to no cost to the facility in order to provide a more effective means of visitation privileges to the inmate population while maintaining a more secure environment for staff and inmates.

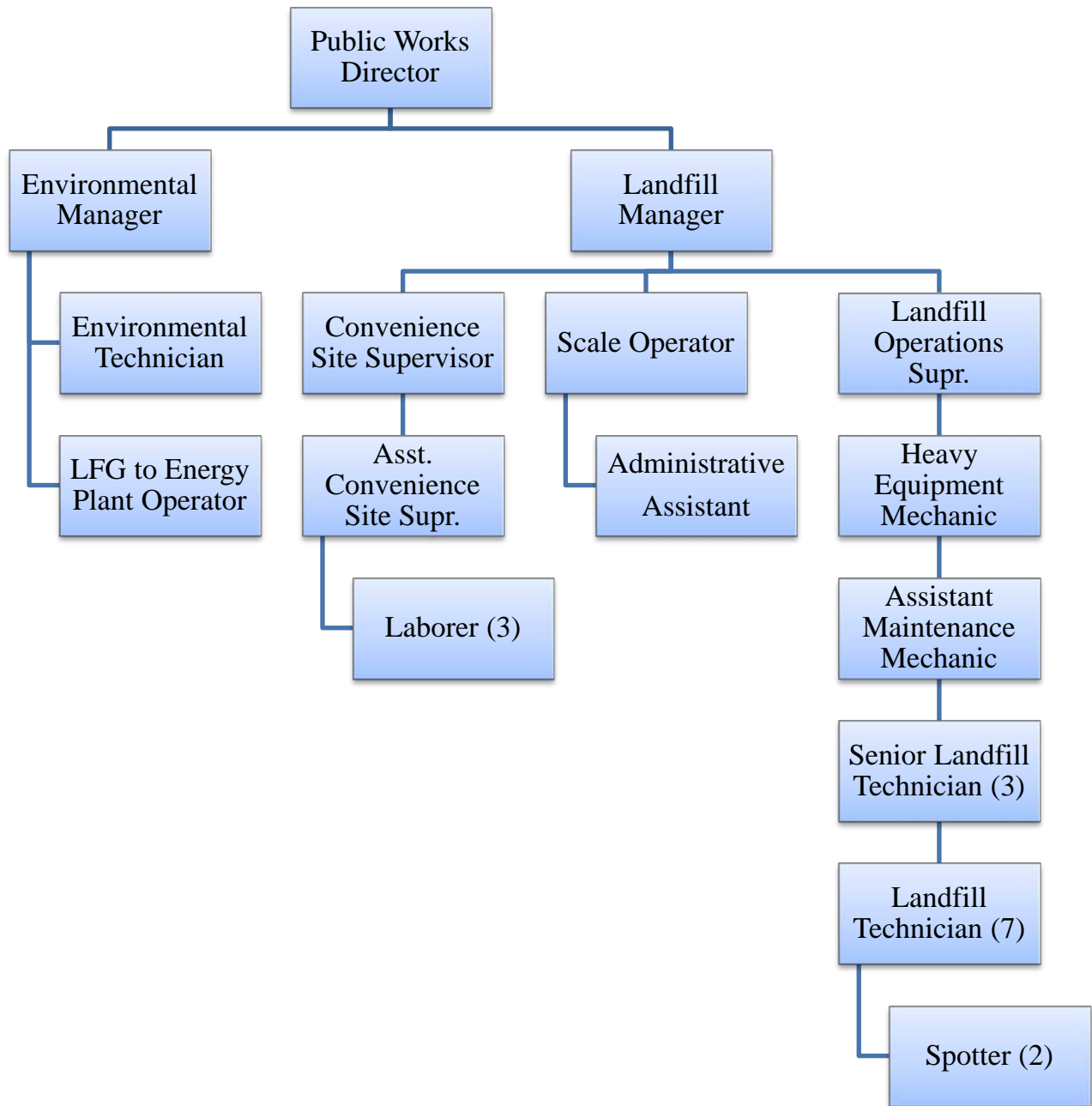
## PERFORMANCE INDICATORS:

	FY 2015 Actual	FY 2016 Projected	FY 2017 Projected
# of acts of institutional violence	62	48	59
Average weekly cost to feed inmates	\$18,700	\$19,185	\$20,865
Inmate/inmate assaults	47	40	49
Inmate/officer assaults	15	8	10
% of Dept. of Corrections standards in total or partial compliance	In compliance	100%	In compliance
Cases Referred (Probation Program)	393	444	400
Community Service Hours Performed (Probation Program)	11,279	12,550	12,550
Court Costs Paid (Probation Program)	\$66,988	\$45,000	\$65,000
Restitution Paid (Probation Program)	\$21,688	\$8,000	\$25,000
Client Supervision Days (Probation Program)	96,666	102,120	100,000

## BUDGET SUMMARY:

	FY 2015 Actual	FY 2016 Approved Budget	FY 2016 Estimated Budget	<b>FY 2017 Adopted Budget</b>	Increase/Decrease FY 2016 App. To FY 2017 Amount	%
<b>Costs:</b>						
Personnel	13,488,415	14,471,998	14,270,952	<b>15,314,082</b>	842,084	5.82%
Operating	4,885,670	5,513,230	5,066,458	<b>5,687,346</b>	174,116	3.16%
Capital/Leases	86,141	78,632	75,572	<b>159,960</b>	81,328	103.43%
<b>TOTAL</b>	<b>18,460,226</b>	<b>20,063,860</b>	<b>19,412,982</b>	<b>21,161,388</b>	1,097,528	5.47%
<b>Revenue:</b>						
Fees	1,117,091	1,050,524	963,060	<b>1,153,264</b>	102,740	9.78%
State/Federal	6,970,828	6,689,886	6,179,640	<b>6,973,869</b>	283,983	4.24%
Local	10,882,038	12,323,450	12,270,282	<b>13,034,255</b>	710,805	5.77%
<b>TOTAL</b>	<b>18,969,957</b>	<b>20,063,860</b>	<b>19,412,982</b>	<b>21,161,388</b>	1,097,528	5.47%
Full-time Positions	194	204	200	<b>208</b>	4	1.96%

# 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.

A program to convert landfill gas to electricity was established in 2010. 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.

In addition, the landfill operates and maintains a leachate pretreatment system designed to collect and provide treatment from all three of the permitted landfills located at the facility.

**GOALS:**

- Maintain vegetative cover on exposed soils by overseeding and fertilizing, increase frequency of mowing established vegetation.
- Improve management of storm water control features.
- Install security monitoring system.
- 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.

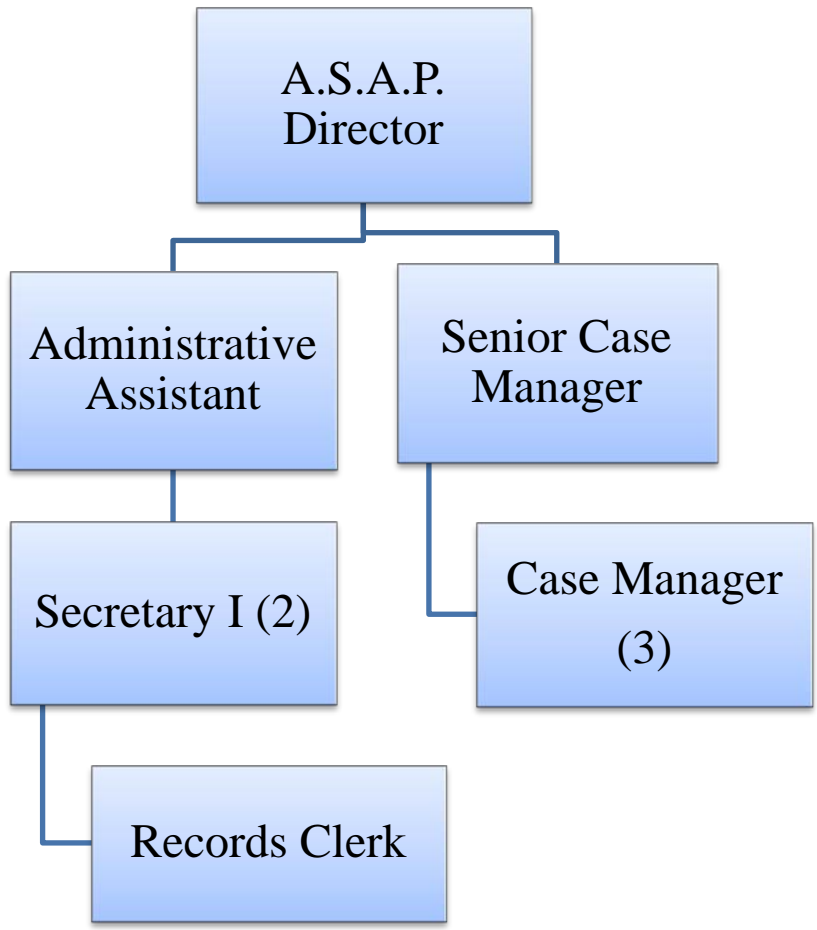
**PERFORMANCE INDICATORS:**

	FY 2015 Actual	FY 2016 Projected	FY 2017 Projected
Tons of waste weighed and disposed	153,246	150,000	155,000
Megawatt/hours of power generated from Gas to Energy Plant	13,254	10,512	10,512
Gallons of pretreated leachate collected and discharged	15,817,000	22,000,000	22,000,000
Tons of scrap metal recycled	804	4,500	750
Tons of household hazardous waste collected	60	70	70
Tons of tires processed to rubber chips	1,242	1,500	1,200
Tons of yard waste processed to mulch	7,412	7,500	7,500

**BUDGET SUMMARY:**

	FY 2015 Actual	FY 2016 Approved Budget	FY 2016 Estimated Budget	<b>FY 2017 Adopted Budget</b>	Increase/Decrease FY 2016 App. To FY 2017	
					Amount	%
<b>Costs:</b>						
Personnel	1,713,524	1,917,240	1,816,228	<b>2,019,605</b>	102,365	5.34%
Operating	2,106,784	2,859,280	2,360,392	<b>2,885,830</b>	26,550	0.93%
Capital/Leases	2,021,955	1,310,000	1,793,927	<b>2,130,000</b>	820,000	62.60%
<b>TOTAL</b>	<b>5,842,263</b>	<b>6,086,520</b>	<b>5,970,547</b>	<b>7,035,435</b>	948,915	15.59%
<b>Revenue:</b>						
Fees	6,050,802	6,011,382	5,895,409	<b>6,389,470</b>	378,088	6.29%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local/Reserves	0	75,138	75,138	<b>645,965</b>	570,827	759.70%
<b>TOTAL</b>	<b>6,050,802</b>	<b>6,086,520</b>	<b>5,970,547</b>	<b>7,035,435</b>	948,915	15.59%
Full-time Positions	25	27	27	<b>27</b>	0	0.00%

# Division of Court Services





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

2109

## DESCRIPTION:

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

## GOALS:

- Provide the convicted DUI offender with a meaningful alternative to jail, fines and loss of driving privileges through program participation.
- Reduce the rate of recidivism among ASAP graduates within the next three year period by twenty-five percent.
- Consolidate training classes to reduce cost.
- Upgrade equipment to improve classroom instruction and overall ASAP production.
- Use Set-Off Debt through the Department of Taxation.

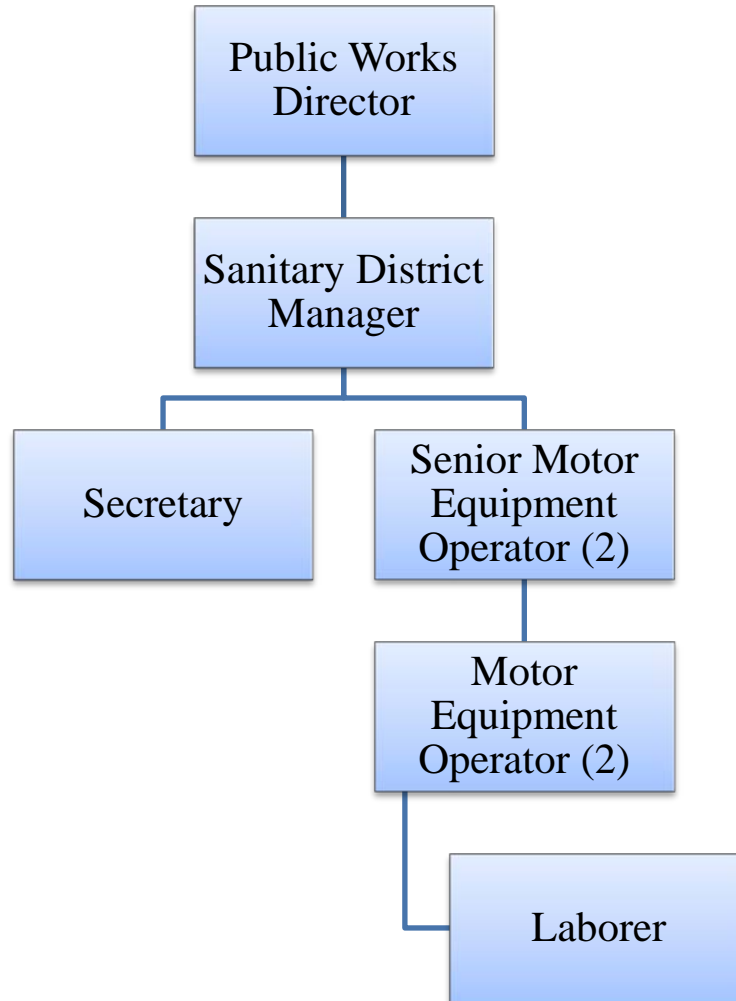
## PERFORMANCE INDICATORS:

	FY 2015 Actual	FY 2016 Projected	FY 2017 Projected
DUI Referrals	1,061	1,013	919
Young Offender Referrals	115	100	125
First Offender Drug Program Referrals	325	300	330
Driver Improvement Clinic Referrals	0	0	0
Habitual Offender Evaluations	56	80	62

## BUDGET SUMMARY:

	FY 2015 Actual	FY 2016 Approved Budget	FY 2016 Estimated Budget	<b>FY 2017 Adopted Budget</b>	Increase/Decrease FY 2016 App. To FY 2017	
					Amount	%
<b>Costs:</b>						
Personnel	427,209	524,473	496,812	<b>618,174</b>	93,701	17.87%
Operating	56,783	80,166	56,798	<b>70,820</b>	-9,346	-11.66%
Capital/Leases	15,907	16,000	15,084	<b>16,000</b>	0	0.00%
<b>TOTAL</b>	<b>499,899</b>	<b>620,639</b>	<b>568,694</b>	<b>704,994</b>	84,355	13.59%
<b>Revenue:</b>						
Fees	536,000	608,182	556,237	<b>669,587</b>	61,405	10.10%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	0	12,457	12,457	<b>35,407</b>	22,950	184.23%
<b>TOTAL</b>	<b>536,000</b>	<b>620,639</b>	<b>568,694</b>	<b>704,994</b>	84,355	7.09%
Full-time Positions	7	8	9	<b>9</b>	1	12.50%

# 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 within the Sanitary District makes 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.

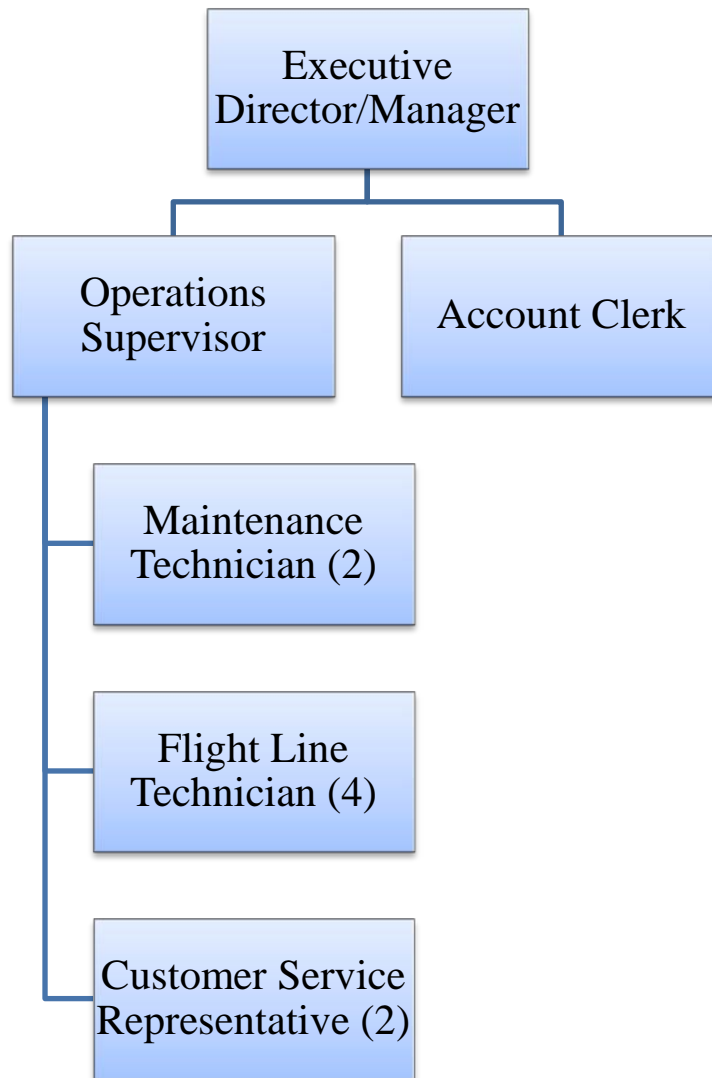
## DEPARTMENTAL ACCOMPLISHMENTS:

- Staff has cut back trees, brush and intersections on 21 miles of roadway. The staff upgraded 25 miles of ditches and shoulders on the roadways. Also, about 900 tons of asphalt was placed on various trails to stabilize deteriorating roadways.
- 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 2015 Actual	FY 2016 Approved Budget	FY 2016 Estimated Budget	FY 2017 Adopted Budget	Increase/Decrease FY 2016 App. To FY 2017	
					Amount	%
Costs:						
Personnel	394,666	394,085	406,896	<b>435,814</b>	41,729	10.59%
Operating	632,634	413,941	362,637	<b>504,034</b>	90,093	21.76%
Capital/Leases	20,198	3,000	39,153	<b>3,000</b>	0	0.00%
<b>TOTAL</b>	<b>1,047,498</b>	<b>811,026</b>	<b>808,686</b>	<b>942,848</b>	131,822	16.25%
Revenue:						
Fees	612,221	708,900	706,560	<b>689,900</b>	-19,000	-2.68%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	435,277	102,126	102,126	<b>252,948</b>	150,822	147.68%
<b>TOTAL</b>	<b>1,047,498</b>	<b>811,026</b>	<b>808,686</b>	<b>942,848</b>	131,822	16.25%
Full-time Positions	6	6	6	<b>7</b>	1	16.67%

# 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 65 percent of the funds budgeted to operate and maintain the 385 acre facility are earned from the sale of essential products and services to based and itinerant aircraft owners and operators. Essential aircraft products and services include the sale of fuels, oils, catering, aircraft parking and storage, concierge services and security on a twenty-four hour basis. Products and services are provided as a proprietary exclusive right by the Airport Authority to ensure that a desirable level of service is maintained.

## GOALS:

- Provide a safe, efficient and modern air transportation facility.
- Maintain standards within the National Air Transportation System.
- Support economic development within the Northern Shenandoah Valley.
- Increase fuel sales through contract fuel program.
- 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.
- Maintain capital improvements of the facility to meet FAA safety design standards.
- Upgrade gate security access system.

## BUDGET SUMMARY:

	FY 2015 Actual	FY 2016 Approved Budget	FY 2016 Estimated Budget	<b>FY 2017 Adopted Budget</b>	Increase/Decrease FY 2016 App. To FY 2017	
					Amount	%
<b>Costs:</b>						
Personnel	664,394	733,128	673,428	<b>768,151</b>	35,023	4.78%
Operating	733,446	1,390,450	646,943	<b>932,350</b>	-458,100	-32.95%
Capital/Leases	149,764	159,650	148,925	<b>102,067</b>	-57,583	-36.07%
<b>TOTAL</b>	<b>1,547,604</b>	<b>2,283,228</b>	<b>1,469,296</b>	<b>1,802,568</b>	-480,660	-21.05%
<b>Revenue:</b>						
Fees	1,311,586	2,175,966	1,285,414	<b>1,596,755</b>	-579,211	-26.62%
State/Federal	1,380	23,380	0	<b>27,860</b>	4,480	19.16%
Local	108,360	83,882	183,882	<b>177,953</b>	94,071	112.15%
<b>TOTAL</b>	<b>1,421,326</b>	<b>2,283,228</b>	<b>1,469,296</b>	<b>1,802,568</b>	-480,660	-21.05%
Full-time Positions	11	11	11	<b>11</b>	0	0.00%

# LAKE HOLIDAY SANITARY DISTRICT FUND

1229

## 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.

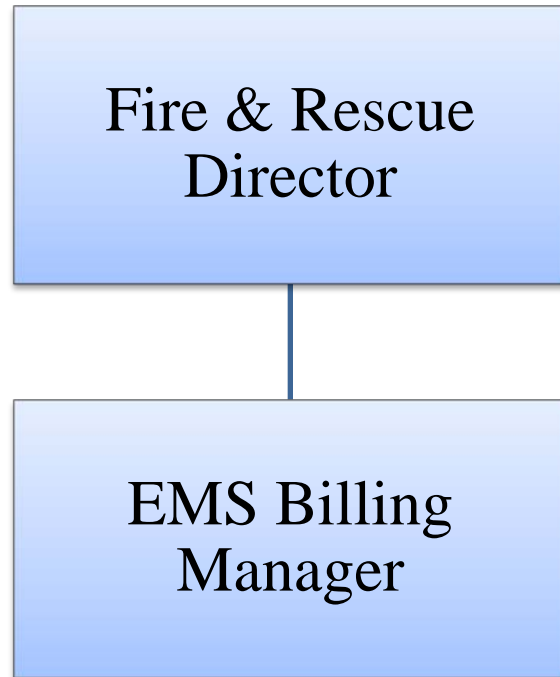
## GOALS:

- To successfully retire the debt on the spillway project.

## BUDGET SUMMARY:

	FY 2015 Actual	FY 2016 Approved Budget	FY 2016 Estimated Budget	FY 2017 Adopted Budget	Increase/Decrease FY 2016 App. To FY 2017	
					Amount	%
<b>Costs:</b>						
Personnel	0	0	0	0	0	0.00%
Operating	41,340	61,340	1,100,401	41,340	-20,000	-32.61%
Capital/Leases	738,658	739,230	739,230	738,658	-572	-0.08%
<b>TOTAL</b>	<b>779,998</b>	<b>800,570</b>	<b>1,839,631</b>	<b>779,998</b>	<b>-20,572</b>	<b>-2.57%</b>
<b>Revenue:</b>						
Fees	966,545	800,570	1,839,631	779,998	-20,572	-2.57%
State/Federal	0	0	0	0	0	0.00%
Local	0	0	0	0	0	0.00%
<b>TOTAL</b>	<b>966,545</b>	<b>800,570</b>	<b>1,839,631</b>	<b>779,998</b>	<b>-20,572</b>	<b>-2.57%</b>
 Full-time Positions	 0	 0	 0	 0	 0	 0.00%

## EMS Revenue Recovery Fund



# 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 200 operational volunteer personnel and 90 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.
- Develop an annual 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.
- Continue to review reports for quality assurance and to maintain a high quality of patient care.
- Maintain certification and training to properly respond to protected health information requests that are in compliance with the Health Insurance Portability and Accountability Act (HIPAA).

## PERFORMANCE INDICATORS:

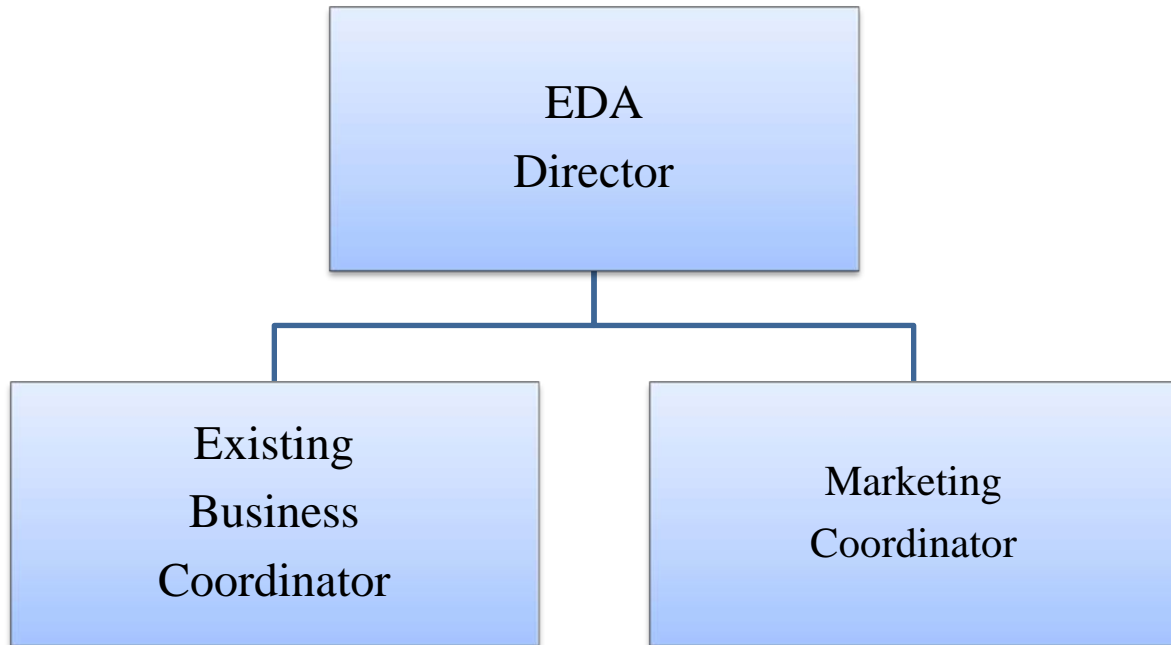
	FY 2015 Actual	FY 2016 Projected	FY 2017 Projected
Number of EMS transports	5,788	6,100	6,456
Number of insurance companies billed	174	174	174
% of billings processed and mailed within 30 days of transport	98%	100%	100%
% of billings paid within 60 days of transport	87%	90%	90%

## BUDGET SUMMARY:

	FY 2015 Actual	FY 2016 Approved Budget	FY 2016 Estimated Budget	FY 2017 Adopted Budget	Increase/Decrease FY 2016 App. To FY 2017	
					Amount	%
<b>Costs:</b>						
Personnel	70,365	66,356	72,372	<b>74,896</b>	8,540	12.87%
Operating	1,723,250	1,434,644	1,391,405	<b>1,728,078</b>	293,434	20.45%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>1,793,615</b>	<b>1,501,000</b>	<b>1,463,777</b>	<b>1,802,974</b>	301,974	20.12%
<b>Revenue:</b>						
Fees	1,834,782	1,501,000	1,463,777	<b>1,802,974</b>	301,974	20.12%
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>1,834,782</b>	<b>1,501,000</b>	<b>1,463,777</b>	<b>1,802,974</b>	301,974	20.12%
Full-time Positions	1	1	1	<b>1</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:

- Encourage retention and attraction of workforce to address current and projected needs.
- Create an effective business environment which fosters the growth and prosperity of existing business and communicate availability of supporting resources.
- Expand the commercial and industrial tax base through strategic business targets.
- Foster a pro-business climate environment that employs policies and procedures that make Frederick County a competitive business location.

## PERFORMANCE INDICATORS:

	FY 2015 Actual	FY 2016 Projected	FY 2017 Projected
Total Project Announcements	8	10	8
Total New Capital Investment	\$202,500,000	\$131,000,000	\$115,800,000
Total New Jobs	475	418	240
Jobs Retrained through the Workforce Services Program	84	503	421
New Business Visits to Location Ratio	2:1	2:1	2:1
# of business representatives attending Community Industry Forums	80	100	100
Business providing tours in Career Pathway Program	12	15	15
Total Number of Call Team Visits	40	40	40
Number of New Business Contacts	625	225	675
Unique Users per month to <a href="http://www.YesFrederickVa.com">www.YesFrederickVa.com</a>	973	525	1,000
Page Views per month on <a href="http://www.YesFrederickVa.com">www.YesFrederickVa.com</a>	3,612	2,500	4,000

## BUDGET SUMMARY:

	FY 2015 Actual	FY 2016 Approved Budget	FY 2016 Estimated Budget	FY 2017 Adopted Budget	Increase/Decrease FY 2016 App. To FY 2017	
					Amount	%
<b>Costs:</b>						
Personnel	364,249	354,414	315,636	<b>366,164</b>	11,750	3.32%
Operating	558,218	187,513	484,806	<b>180,060</b>	-7,453	-3.97%
Capital/Leases	30,000	31,271	30,000	<b>31,271</b>	0	0.00%
<b>TOTAL</b>	<b>952,467</b>	<b>573,198</b>	<b>830,442</b>	<b>577,495</b>	<b>4,297</b>	<b>0.75%</b>
<b>Revenue:</b>						
Fees	4,000	250	6,980	<b>7,250</b>	7,000	2800.00%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	1,569,223	572,948	823,462	<b>570,245</b>	-2,703	-0.47%
<b>TOTAL</b>	<b>1,573,223</b>	<b>573,198</b>	<b>830,442</b>	<b>577,495</b>	<b>4,297</b>	<b>0.75%</b>
Full-time Positions	3	3	3	<b>3</b>	0	0.00%

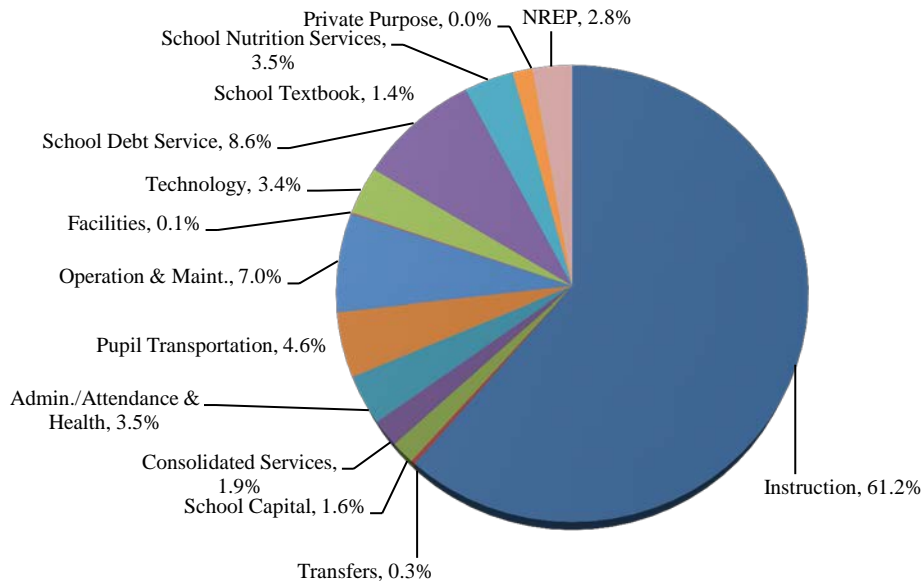
# School Funds



Millbrook High School  
Winchester, Virginia  
Opened in 2003

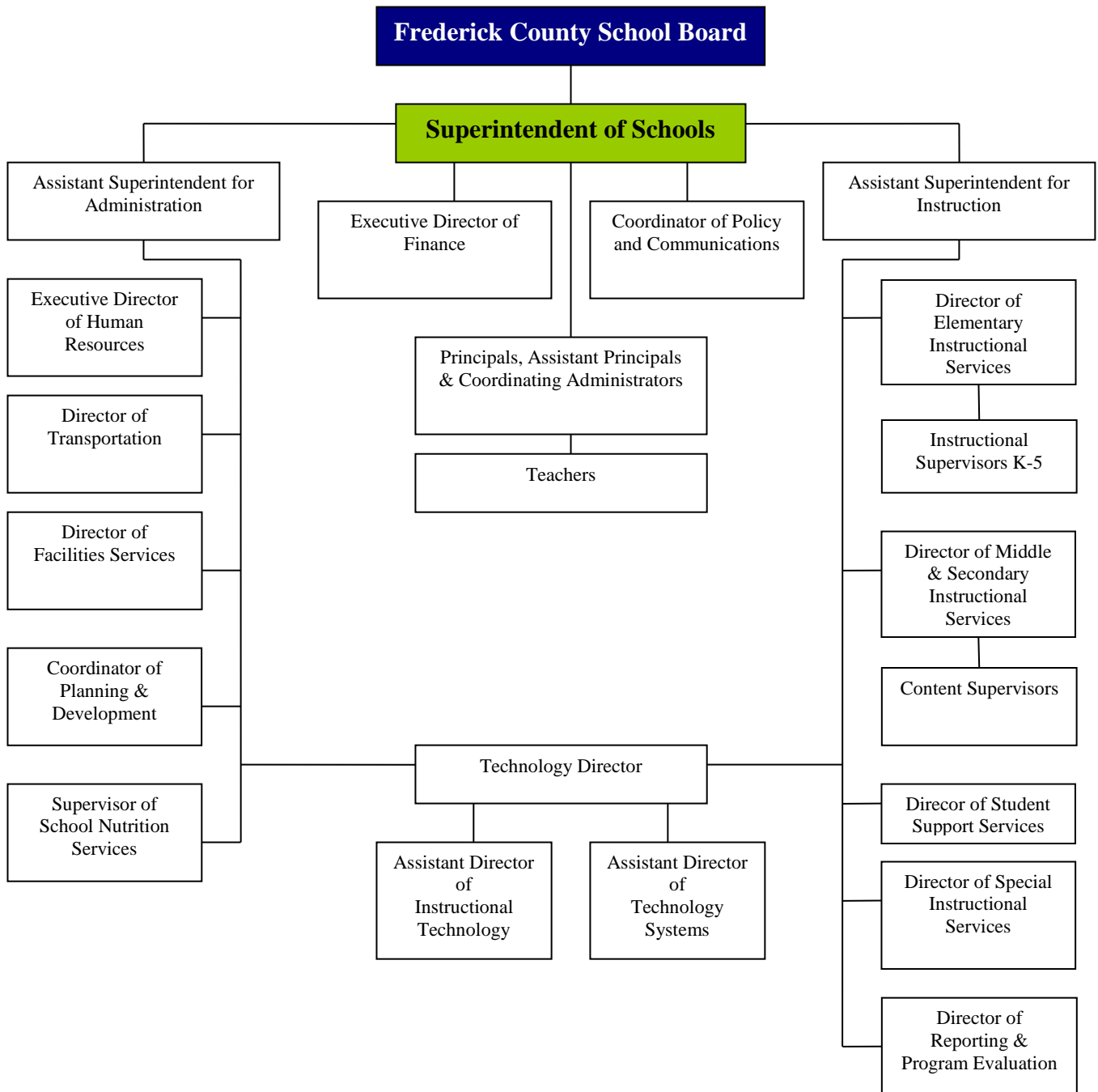
## Schools

	2015 Actual	2016 Budget	2017 Adopted Budget	Increase (Decrease) FY 2016 to FY 2017	
				Amount	%
Instruction	\$100,338,683	\$113,461,369	<b>\$116,910,372</b>	\$3,449,003	3.04%
Admin./Attendance & Health	5,648,324	6,387,423	<b>6,771,401</b>	383,978	6.01%
Pupil Transportation	8,275,541	8,698,744	<b>8,767,835</b>	69,091	0.79%
Operation & Maintenance	11,862,433	12,842,221	<b>13,423,274</b>	581,053	4.52%
Facilities	171,708	204,412	<b>206,887</b>	2,475	1.21%
Technology	5,638,600	5,965,019	<b>6,565,886</b>	600,867	10.07%
School Debt Service	13,999,653	15,236,485	<b>16,446,289</b>	1,209,804	7.94%
Transfers	425,797	469,739	<b>565,345</b>	95,606	20.35%
School Nutrition Services	4,443,951	6,626,934	<b>6,669,757</b>	42,823	0.65%
School Textbook	906,097	1,900,544	<b>2,666,452</b>	765,908	40.30%
Private Purpose Funds	15,308	75,000	<b>75,000</b>	0	0.00%
School Capital Fund	1,136,445	500,000	<b>3,000,000</b>	2,500,000	500.00%
NREP Operating Fund	4,290,687	5,259,238	<b>5,346,744</b>	87,506	1.66%
NREP Textbook Fund	11,644	40,000	<b>50,000</b>	10,000	25.00%
Consolidated Services	2,898,133	3,600,000	<b>3,600,000</b>	0	0.00%
<b>SCHOOL FUNDS</b>	<b>\$160,063,004</b>	<b>\$181,267,128</b>	<b>\$191,065,242</b>	<b>\$9,798,114</b>	<b>5.41%</b>



# Frederick County Public Schools

## 2016-2017 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. 13,116 students are expected to be enrolled in the Frederick County Public Schools for FY 2017.

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

FY 2017 increased expenditures include additional instructional coaching positions at the elementary level to work side-by-side with classroom teachers providing targeted professional development and modeling instructional strategies and additional special education classroom teaching positions. Also included in the budget is a two percent salary increase for all staff.

## 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:

- Implemented Summer Academy serving 215 academically at-risk elementary and middle school students.
- Implemented instructional coaching model at five elementary schools.
- Implemented school-wide Title I model at seven elementary schools.
- Conducted school quality and perceptions survey with input from students, staff, and parents toward school improvement planning.

## BUDGET SUMMARY:

	FY 2015 Actual	FY 2016 Approved Budget	FY 2016 Estimated Budget	FY 2017 Adopted Budget	Increase/Decrease FY 2016 App. To FY 2017	
					Amount	%
<b>Costs:</b>						
Personnel	98,817,502	104,653,756	104,173,210	<b>108,014,629</b>	3,360,873	3.21%
Operating	7,303,534	8,597,953	8,381,353	<b>8,753,346</b>	155,393	1.81%
Capital/Leases	335,515	209,660	275,093	<b>142,397</b>	-67,263	-32.08%
<b>TOTAL</b>	<b>106,456,550</b>	<b>113,461,369</b>	<b>112,829,656</b>	<b>116,910,372</b>	<b>3,449,003</b>	<b>3.04%</b>
<b>Revenue:</b>						
Fees	681,359	498,917	531,358	<b>527,470</b>	28,553	5.72%
State/Federal	59,490,344	61,718,826	61,237,650	<b>63,350,423</b>	1,631,597	2.64%
Local	47,061,293	51,243,626	51,060,648	<b>53,032,479</b>	1,788,853	3.49%
<b>TOTAL</b>	<b>107,232,996</b>	<b>113,461,369</b>	<b>112,829,656</b>	<b>116,910,372</b>	<b>3,449,003</b>	<b>3.04%</b>
Full-time Positions	1,467.0	1,483.5	1489.5	<b>1,493.5</b>	10	0.67%

# 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. This category of administration, attendance, and health services incorporates the office of the superintendent, school board, human resources, finance, public relations, and planning. Activities concerned with student attendance, nursing, and psychology are also included here. The division superintendent is charged by 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.

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 2017 increased expenditures primarily include a two percent salary increase for staff and the addition of two new positions – webpage specialist and business software analyst.

## GOALS:

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

## CURRENT ACCOMPLISHMENTS:

- Received awards of excellence from the Chesapeake Region of the National School Public Relations Association for the Frederick County Public Schools' Annual Report, web page, and employee newsletter.
- Coordinated the designs of the fourth high school and twelfth elementary school projects.
- Began the implementation of new financial enterprise resource planning software replacing a more than 20 year old platform.

## BUDGET SUMMARY:

	FY 2015 Actual	FY 2016 Approved Budget	FY 2016 Estimated Budget	FY 2017 Adopted Budget	Increase/Decrease FY 2016 App. To FY 2017	
					Amount	%
<b>Costs:</b>						
Personnel	5,539,796	5,877,424	5,930,278	<b>6,261,269</b>	383,845	6.53%
Operating	346,396	489,499	470,103	<b>491,132</b>	1,633	0.33%
Capital/Leases	0	20,500	22,456	<b>19,000</b>	-1,500	-7.32%
<b>TOTAL</b>	<b>5,886,193</b>	<b>6,387,423</b>	<b>6,422,838</b>	<b>6,771,401</b>	<b>383,978</b>	<b>6.01%</b>
<b>Revenue:</b>						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	2,387,627	2,468,537	2,470,496	<b>2,603,367</b>	134,830	5.46%
Local	3,541,497	3,918,886	3,952,342	<b>4,168,034</b>	249,148	6.36%
<b>TOTAL</b>	<b>5,929,124</b>	<b>6,387,423</b>	<b>6,422,838</b>	<b>6,771,401</b>	<b>383,978</b>	<b>6.01%</b>
Full-time Positions	66.6	67.6	69.6	<b>69.6</b>	2	2.96%

# 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 2017 increased expenditures are primarily due to a two percent salary increase for all staff and the addition of four new bus drivers to support the opening of the replacement Frederick County Middle School. An additional full-time substitute bus driver was hired during FY 2016. Operating costs are reduced by the price of diesel fuel to transport students to and from school. Capital includes additional funds for a replacement school bus supporting the purchase of two replacement buses each year.

## 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 2015 Actual	FY 2016 Approved Budget	FY 2016 Estimated Budget	<b>FY 2017 Adopted Budget</b>	Increase/Decrease FY 2016 App. To FY 2017	
					Amount	%
Costs:						
Personnel	5,651,602	6,068,471	6,054,332	<b>6,270,150</b>	201,679	3.32%
Operating	2,198,061	2,529,273	2,093,064	<b>2,296,685</b>	-232,588	-9.20%
Capital/Leases	212,100	101,000	100,150	<b>201,000</b>	100,000	99.01%
<b>TOTAL</b>	<b>8,061,763</b>	<b>8,698,744</b>	<b>8,247,546</b>	<b>8,767,835</b>	69,091	0.79%
Revenue:						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	3,270,107	3,361,789	3,172,356	<b>3,370,926</b>	9,137	0.27%
Local	4,850,454	5,336,955	5,075,190	<b>5,396,909</b>	59,954	1.12%
<b>TOTAL</b>	<b>8,120,562</b>	<b>8,698,744</b>	<b>8,247,546</b>	<b>8,767,835</b>	69,091	0.79%
Full-time Positions	209	209	210	<b>214</b>	5	2.39%



# 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. Safety and security staff, efforts, and equipment are also part of this department and include security guards at the three high schools.

The FY 2017 budget is increased due to a two percent salary increase for all staff and the addition of a safety and security administrator.

## 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:

- Construction oversight of the replacement Frederick County Middle School.
- Upgrades to building automation systems to technologically control and schedule building utility functionality for cost effectiveness and asset preservation.

## BUDGET SUMMARY:

	FY 2015 Actual	FY 2016 Approved Budget	FY 2016 Estimated Budget	<b>FY 2017 Adopted Budget</b>	Increase/Decrease FY 2016 App. To FY 2017	
					Amount	%
Costs:						
Personnel	6,319,579	6,637,908	6,635,327	<b>6,898,447</b>	260,539	3.93%
Operating	5,300,663	6,021,583	5,860,666	<b>6,342,096</b>	320,513	5.32%
Capital/Leases	604,815	182,731	798,236	<b>182,731</b>	0	0.00%
<b>TOTAL</b>	<b>12,225,056</b>	<b>12,842,221</b>	<b>13,294,229</b>	<b>13,423,274</b>	<b>581,053</b>	<b>4.52%</b>
Revenue:						
Fees	490,538	557,388	555,966	<b>555,966</b>	-1,422	-0.26%
State/Federal	4,958,871	4,963,112	5,113,524	<b>5,160,780</b>	197,668	3.98%
Local	6,864,811	7,321,721	7,624,738	<b>7,706,528</b>	384,807	5.26%
<b>TOTAL</b>	<b>12,314,220</b>	<b>12,842,221</b>	<b>13,294,229</b>	<b>13,423,274</b>	<b>581,053</b>	<b>4.52%</b>
Full-time Positions	121	121	122	<b>122</b>	1	0.83%

# 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 2017 budget is increased due to a two percent salary increase for all staff.

## GOALS:

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

## BUDGET SUMMARY:

	FY 2015 Actual	FY 2016 Approved Budget	FY 2016 Estimated Budget	<b>FY 2017 Adopted Budget</b>	Increase/Decrease FY 2016 App. To FY 2017	
					Amount	%
Costs:						
Personnel	65,873	66,912	66,912	<b>69,387</b>	2,475	3.70%
Operating	72,694	137,500	136,109	<b>137,500</b>	0	0.00%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>138,566</b>	<b>204,412</b>	<b>203,021</b>	<b>206,887</b>	2,475	1.21%
Revenue:						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	56,207	78,999	78,090	<b>79,541</b>	542	0.69%
Local	83,370	125,413	124,931	<b>127,346</b>	1,933	1.54%
<b>TOTAL</b>	<b>139,577</b>	<b>204,412</b>	<b>203,021</b>	<b>206,887</b>	2,475	1.21%
Full-time Positions	0.5	0.5	0.5	<b>0.5</b>	0.0	0.00%

# TECHNOLOGY

## DESCRIPTION:

The Technology 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.

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 2017 budget increased primarily due to a two percent salary increase for all staff and the addition of a software specialist. Further, the budget includes funding to support the expansion of the 1:1 student technology device initiative to elementary and high school students.

## 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 2015 Actual	FY 2016 Approved Budget	FY 2016 Estimated Budget	FY 2017 Adopted Budget	Increase/Decrease FY 2016 App. To FY 2017	
					Amount	%
Costs:						
Personnel	4,059,899	4,257,244	4,303,942	<b>4,489,065</b>	231,821	5.45%
Operating	1,667,239	837,276	2,682,597	<b>1,207,744</b>	370,468	44.25%
Capital/Leases	1,320,260	870,499	275,838	<b>869,077</b>	-1,422	-0.16%
<b>TOTAL</b>	<b>7,047,397</b>	<b>5,965,019</b>	<b>7,262,377</b>	<b>6,565,886</b>	600,867	10.07%
Revenue:						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	2,858,648	2,305,291	2,793,418	<b>2,524,354</b>	219,063	9.50%
Local	4,240,149	3,659,728	4,668,959	<b>4,041,532</b>	381,804	10.43%
<b>TOTAL</b>	<b>7,098,798</b>	<b>5,965,019</b>	<b>7,462,377</b>	<b>6,565,886</b>	600,867	10.07%
Full-time Positions	45.3	45.3	46.2	<b>46.2</b>	0.9	1.99%

# 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 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.

Increased funding from the County Board of Supervisors is required due to scheduled financing repayments on the construction of the replacement Frederick County Middle School.

## GOALS:

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

## BUDGET SUMMARY:

	FY 2015 Actual	FY 2016 Approved Budget	FY 2016 Estimated Budget	FY 2017 Adopted Budget	Increase/Decrease FY 2016 App. To FY 2017	
					Amount	%
<b>Costs:</b>						
Personnel	0	0	0	0	0	0.00%
Operating	15,537,146	15,236,485	15,236,485	<b>16,446,289</b>	1,209,804	7.94%
Capital/Leases	0	0		0	0	0.00%
<b>TOTAL</b>	<b>15,537,146</b>	<b>15,236,485</b>	<b>15,236,485</b>	<b>16,446,289</b>	1,209,804	7.94%
<b>Revenue:</b>						
Fees	0	0	0	0	0	0.00%
State/Federal	275,783	337,043	337,043	<b>370,524</b>	33,481	9.93%
Local	14,626,151	14,899,442	14,899,442	<b>16,075,765</b>	1,176,323	7.90%
<b>TOTAL</b>	<b>14,901,934</b>	<b>15,236,485</b>	<b>15,236,485</b>	<b>16,446,289</b>	1,209,804	7.94%
 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 2015 Actual	FY 2016 Approved Budget	FY 2016 Estimated Budget	FY 2017 Adopted Budget	Increase/Decrease FY 2016 App. To FY 2017	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	490,869	469,739	474,265	565,345	95,606	20.35%
Capital/Leases	0	0	0	0	0	0.00%
<b>TOTAL</b>	490,869	469,739	474,265	565,345	95,606	20.35%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	490,869	469,739	474,265	565,345	95,606	20.35%
<b>TOTAL</b>	490,869	469,739	474,265	565,345	95,606	20.35%
Full-time Positions	0	0	0	0	0	0.00%

# SCHOOL NUTRITION SERVICES

## DESCRIPTION:

The school system operates a school food service that provides approximately 1.6 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 school nutrition services supervisor.

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

For FY 2017, there is a \$0.10 increase to all full lunch meal prices. Increased personnel costs are due to a two percent salary increase for all staff. 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 1.6 million meals including breakfasts and lunches.

## BUDGET SUMMARY:

	FY 2015 Actual	FY 2016 Approved Budget	FY 2016 Estimated Budget	<b>FY 2017 Adopted Budget</b>	Increase/Decrease FY 2016 App. To FY 2017	
					Amount	%
Costs:						
Personnel	2,389,299	2,629,062	2,629,061	<b>2,725,540</b>	96,478	3.67%
Operating	2,060,094	2,311,425	2,316,952	<b>2,243,517</b>	-67,908	-2.94%
Capital/Leases	68,763	1,686,447	1,680,920	<b>1,700,700</b>	14,253	0.85%
<b>TOTAL</b>	<b>4,518,155</b>	<b>6,626,934</b>	<b>6,626,934</b>	<b>6,669,757</b>	42,823	0.65%
Revenue:						
Fees	2,269,913	2,514,793	2,515,796	<b>2,520,288</b>	5,495	0.22%
State/Federal	2,414,878	2,604,039	2,604,039	<b>2,559,826</b>	-44,213	-1.70%
Local	24,064	1,508,099	1,507,099	<b>1,589,643</b>	81,544	5.41%
<b>TOTAL</b>	<b>4,708,855</b>	<b>6,626,934</b>	<b>6,626,934</b>	<b>6,669,757</b>	42,823	0.65%
Full-time Positions	93.7	93.7	93.7	<b>93.7</b>	0.0	0.00%

# 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 2017 include social studies for elementary, middle, and high school programs and high school science.

## GOALS:

- To provide textbooks to all students free of charge.

## BUDGET SUMMARY:

	FY 2015 Actual	FY 2016 Approved Budget	FY 2016 Estimated Budget	<b>FY 2017 Adopted Budget</b>	Increase/Decrease FY 2016 App. To FY 2017	
					Amount	%
<b>Costs:</b>						
Personnel	22,288	35,033	35,033	<b>21,723</b>	-13,310	-37.99%
Operating	1,589,593	1,865,511	1,865,511	<b>2,644,729</b>	779,218	41.77%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>1,611,881</b>	<b>1,900,544</b>	<b>1,900,544</b>	<b>2,666,452</b>	<b>765,908</b>	<b>40.30%</b>
<b>Revenue:</b>						
Fees	5,123	11,500	11,500	<b>11,500</b>	0	0.00%
State/Federal	787,033	793,340	793,340	<b>877,358</b>	84,018	10.59%
Local	476,198	1,095,704	1,095,704	<b>1,777,594</b>	681,890	62.23%
<b>TOTAL</b>	<b>1,268,354</b>	<b>1,900,544</b>	<b>1,900,544</b>	<b>2,666,452</b>	<b>765,908</b>	<b>40.30%</b>
Full-time Positions	0.5	0.5	0.5	<b>0.5</b>	0.0	0.00%

# SCHOOL PRIVATE PURPOSE FUNDS

## DESCRIPTION:

School Private Purpose Funds include School Private Purpose Trust Income Fund and School Private Purpose Endowed Trust Fund. These funds include some non-expendable funds provided through private donors; and the funds also account for the distribution of income generated by the corpus and which are restricted for special purposes. Scholarships and other initiatives associated with School Board’s mission are examples of the types of activities accounted for in these private purpose funds.

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

## GOALS:

- To provide instructional needs to students.

## BUDGET SUMMARY:

	FY 2015 Actual	FY 2016 Approved Budget	FY 2016 Estimated Budget	FY 2017 Adopted Budget	Increase/Decrease FY 2016 App. To FY 2017	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	42,321	75,000	75,000	75,000	0	0.00%
Capital/Leases	0	0	0	0	0	0.00%
<b>TOTAL</b>	42,321	75,000	75,000	75,000	0	0.00%
Revenue:						
Fees	16,730	75,000	75,000	75,000	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	0	0	0	0	0	0.00%
<b>TOTAL</b>	16,730	75,000	75,000	75,000	0	0.00%
Full-time Positions	0	0	0	0	0	0.00%



# NREP OPERATING FUND

## DESCRIPTION:

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

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

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

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

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

FY 2017 increased expenditures primarily include a two percent salary increase for all staff.

## GOALS:

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

## BUDGET SUMMARY:

	FY 2015 Actual	FY 2016 Approved Budget	FY 2016 Estimated Budget	<b>FY 2017 Adopted Budget</b>	Increase/Decrease	
					FY 2016 App. To FY 2017 Amount	%
<b>Costs:</b>						
Personnel	3,475,162	3,954,336	3,898,897	<b>4,109,098</b>	154,762	3.91%
Operating	992,329	894,501	960,254	<b>883,575</b>	-10,926	-1.22%
Capital/Leases	39,783	410,401	400,087	<b>354,071</b>	-56,330	-13.73%
<b>TOTAL</b>	<b>4,507,275</b>	<b>5,259,238</b>	<b>5,259,238</b>	<b>5,346,744</b>	87,506	1.66%
<b>Revenue:</b>						
Fees	4,465,377	4,891,908	4,891,908	<b>5,020,744</b>	128,836	2.63%
State/Federal	40,078	26,000	39,818	<b>26,000</b>	0	0.00%
Local	0	341,330	327,512	<b>300,000</b>	-41,330	-12.11%
<b>TOTAL</b>	<b>4,505,455</b>	<b>5,259,238</b>	<b>5,259,238</b>	<b>5,346,744</b>	87,506	1.66%
Full-time Positions	67.4	68.4	70.8	<b>70.8</b>	2.4	3.51%

# 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 2015 Actual	FY 2016 Approved Budget	FY 2016 Estimated Budget	<b>FY 2017 Adopted Budget</b>	Increase/Decrease FY 2016 App. To FY 2017	
					Amount	%
<b>Costs:</b>						
Personnel	0	0	0	0	0	0.00%
Operating	0	40,000	40,000	50,000	10,000	25.00%
Capital/Leases	0	0	0	0	0	0.00%
<b>TOTAL</b>	0	40,000	40,000	<b>50,000</b>	10,000	25.00%
<b>Revenue:</b>						
Fees	85	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	25,000	40,000	40,000	50,000	10,000	25.00%
<b>TOTAL</b>	25,085	40,000	40,000	<b>50,000</b>	10,000	25.00%
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.

The FY 2017 budget is increased primarily due to a two percent salary increase for all staff.

## 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 2015 Actual	FY 2016 Approved Budget	FY 2016 Estimated Budget	<b>FY 2017 Adopted Budget</b>	Increase/Decrease FY 2016 App. To FY 2017	
					Amount	%
<b>Costs:</b>						
Personnel	882,426	957,886	957,887	<b>940,683</b>	-17,203	-1.80%
Operating	1,954,067	2,642,114	2,642,113	<b>2,659,317</b>	17,203	0.65%
Capital/Leases	1,623	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>2,838,116</b>	<b>3,600,000</b>	<b>3,600,000</b>	<b>3,600,000</b>	<b>0</b>	<b>0.00%</b>
<b>Revenue:</b>						
Fees	2,892,935	3,600,000	3,600,000	<b>3,600,000</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>2,892,935</b>	<b>3,600,000</b>	<b>3,600,000</b>	<b>3,600,000</b>	<b>0</b>	<b>0.00%</b>
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  
2016-2017**

The Code of Virginia assigns the responsibility for preparation of plans for capital outlays to the local planning commission. The Capital Improvements Plan (CIP) consists of a schedule for major capital expenditures for the county for the ensuing five years. The CIP consists of a separate document that was adopted by the Board of Supervisors on February 25, 2015.

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.

**NOTE: The FY 2015-2016 Capital Improvements Plan is the most recent Board approved CIP at time of print of this document. The CIP process is currently under review in order to make it more relevant, useful, and accurate.**

**FREDERICK COUNTY, VIRGINIA  
CAPITAL IMPROVEMENTS PLAN**

	2015-16	2016-17	2017-18	2018-19	2019-20	2020+	County Contrib.	Total Cost
<b>Public Schools</b>								
Elem. School #12, Armel Add. & Renov.	1,600,000	30,800,000					32,400,000	32,400,000
R. E. Aylor Middle Addition & Renovation	1,400,000	10,730,000	8,970,000	9,900,000			31,000,000	31,000,000
Fourth High School	1,700,000	35,500,000	32,200,000	19,400,000			91,900,000	91,900,000
James Wood High Renovation							TBD	TBD
Sherando High Parking & Field Improve.							TBD	TBD
DJ Howard Center Addition & Renov.							TBD	TBD
Apple Pie Elem. Phase 2 Renovation						8,900,000	8,900,000	8,900,000
Bass Hoover Elem. Phase 2 Renovation						9,000,000	9,000,000	9,000,000
County/School Board Admin. Building							TBD	TBD
Indian Hollow Elem. Addition & Renov.							TBD	TBD
Elementary School #13						24,700,000	24,700,000	24,700,000
Fifth Middle School						49,500,000	49,500,000	49,500,000
<b>Total Public Schools</b>	<b>47,000,000</b>	<b>77,030,000</b>	<b>41,170,000</b>	<b>29,300,000</b>		<b>92,100,000</b>	<b>247,400,000</b>	<b>247,400,000</b>
<b>Parks and Recreation</b>								
Water Slide/Spray Ground	1,352,000						1,352,000	1,352,000
Access Road w/Parking/Trails	1,567,000						1,567,000	1,567,000
Indoor Aquatic Facility	480,000	14,683,000					15,163,000	15,163,000
Snowden Bridge Park Development	3,161,000						3,161,000	3,161,000
Softball Complex		682,000					682,000	682,000
Abrams Creek Greenway Trail	85,000	148,000	2,702,000				2,935,000	2,935,000
Lake/Trails/Parking – 2 Fields		103,000	1,281,000				1,384,000	1,384,000
Community Parks (3)		6,352,000					6,352,000	6,352,000
Neighborhood Parks (3)		2,285,000					2,285,000	2,285,000
District Parks (4)			15,717,000				15,717,000	15,717,000
Picnic Areas			818,000				818,000	818,000
Indoor Ice Rink			6,102,000				6,102,000	6,102,000
Community Center			8,952,000				8,952,000	8,952,000
Open Play Areas				487,000			487,000	487,000
Baseball Field Lighting Upgrade				1,300,000			1,300,000	1,300,000
Soccer/Multi Use Fields				1,141,000			1,141,000	1,141,000
Tennis/Basketball Complex				535,000			535,000	535,000
Skateboard Park				522,000			522,000	522,000
Shelter Stage					517,000		517,000	517,000
Fleet Trip Vehicles					295,000		295,000	295,000
Maintenance Compound					381,000		381,000	381,000
<b>Total Parks and Recreation</b>	<b>6,645,000</b>	<b>24,253,000</b>	<b>35,572,000</b>	<b>3,985,000</b>	<b>1,193,000</b>		<b>71,648,000</b>	<b>71,648,000</b>
<b>Regional Library</b>								
Gainesboro Library		155,023	1,465,736	128,275			1,749,034	1,749,034
Senseny/Greenwood Library							TBD	TBD
Route 522 South Library Branch							TBD	TBD
<b>Total Regional Library</b>		<b>155,023</b>	<b>1,465,736</b>	<b>128,275</b>			<b>1,749,034</b>	<b>1,749,034</b>
<b>Transportation</b>								
I-81 Exit 310 Improvements. (E)						49,121,000	49,121,000	49,121,000
Route 277 Widening & Safety Improve. (E)						36,082,000	36,082,000	36,082,000
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
Renaissance Drive (E)						2,000,000	2,000,000	2,000,000
Eastern Road Plan Improvements							TBD	TBD
<b>Total Transportation</b>	<b>300,000,000</b>					<b>298,553,000</b>	<b>598,553,000</b>	<b>598,553,000</b>
<b>Winchester Airport</b>								
New General Aviation Terminal (A,B)		380,000	2,600,000					2,980,000
Northside Connector (A,B)	1,250,000							1,250,000
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 64B-A-40 (A,B)	175,000							175,000

	2015-16	2016-17	2017-18	2018-19	2019-20	2020+	County Contrib.	Total Cost
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-51 (A,B)	235,000							235,000
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	4,650,000	4,800,000		9,650,000
<b>Total Winchester Airport</b>	<b>2,660,000</b>	<b>1,655,000</b>	<b>3,250,000</b>	<b>2,100,000</b>	<b>4,650,000</b>	<b>4,800,000</b>		<b>19,115,000</b>
<b>County Administration</b>								
Clearbrook Convenience Site (E)	20,000	357,850					377,850	377,850
Albin Convenience Site		24,000	418,850				442,850	442,850
Relocation/Expansion Gore Site			24,000	325,550			349,550	349,550
General Gov. Capital Expenditures (E)	200,000	200,000	200,000	200,000	200,000		1,000,000	1,000,000
County/School Board Admin. Bldg. (E)	TBD						TBD	TBD
Joint Jud. Center Renov. New Facility (E)	4,065,500					20,000,000	24,065,500	24,065,500
<b>Total County Administration</b>	<b>4,285,500</b>	<b>581,850</b>	<b>642,850</b>	<b>525,550</b>	<b>200,000</b>	<b>20,000,000</b>	<b>26,235,750</b>	<b>26,235,750</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	9,500,000	10,250,000	31,175,000	31,175,000
Fire & Rescue Station #24 (C)		250,000	3,500,000				3,750,000	3,750,000
Station #15 (Clearbrook) Relocation (E)	33,000	88,000	4,275,000				4,396,000	4,396,000
<b>Total Fire and Rescue</b>	<b>608,000</b>	<b>3,293,000</b>	<b>12,675,000</b>	<b>11,000,000</b>	<b>9,500,000</b>	<b>10,250,000</b>	<b>47,326,000</b>	<b>47,326,000</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
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	800,000						800,000	800,000
North Mountain Building Expansion	342,766						342,766	342,766
<b>Total Company Capital Requests</b>	<b>2,542,766</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>		<b>3,342,766</b>	<b>3,342,766</b>
<b>Total</b>	<b>321,441,266</b>	<b>107,167,873</b>	<b>94,975,586</b>	<b>47,238,825</b>	<b>15,743,000</b>	<b>425,703,000</b>	<b>996,254,550</b>	<b>1,015,369,550</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 2015-2016 are presented as follows:

**Elementary School #12/Armel Elementary School Addition & Renovation:** The 12<sup>th</sup> elementary school project will address anticipated growth in student enrollment in the school division in general and in the Stonewall, Redbud Run, and Apple Pie Ridge elementary school attendance zones in specific over the next several years. The facility will be designed to accommodate a student membership of 740. Armel Elementary School opened in 1991 and has served as a K-5 elementary school since that time. The school contains 70,281 square feet and has a program capacity of 590 students. As of October 31, 2014, the school has 556 students. Enough classrooms will be added to Armel Elementary School to accommodate the additional growth at Lake Frederick. The existing facility will be updated as needed and core areas partially renovated to serve the additional students.

**Robert E. Aylor Middle School Renovation:** Robert E. Aylor Middle School opened in 1969 as a junior high and has served those grades since that time. The school contains 113,643 square feet and has a program capacity of 850 students serving grades 6-8. The building is in acceptable condition; however, several major areas need to be addressed in a renovation. Major areas of this renovation project include the following: addition of classroom and storage space to better equip the building to deliver instruction in the middle school format (as opposed to the junior high format), complete replacement of fire alarm and communication systems, upgrade of electrical and plumbing, and complete replacement of mechanical systems. Other areas to be addressed are security, modernization of asphalted areas, and the installation of an emergency system.

**Fourth High School:** The fourth high school project will serve students grades 9-12, have a program capacity of 1,250 students, and will address anticipated growth in high school student enrollment in the school division. The site is located at the end of Justes Drive behind Admiral Byrd Middle School. This school will be designed and constructed to be similar to the new Frederick County Middle School and the renovated Aylor Middle School, with a variety of learning spaces to meet the needs of a variety of learning styles and to impart skills necessary in today's working world. It is anticipated that enrollment in the high schools by the fall of 2019 will be 4,236 students. High school program capacity is currently 4,050 students. To avoid overcrowding in the high schools, construction of the fourth high school needs to occur to open in that time frame.

**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 project will provide trails with walking and jogging opportunities for the Sherando Park service area and the entire Frederick County community.

**Indoor Aquatic Facility – Competitive/Training/Leisure Pool:** This facility would house competitive, instructional, and leisure pools with an office, adequate storage and locker rooms and would need approximately ten acres to construct. This facility should be located on property owned or proffered to the County. The above pools may be constructed in one facility, separated into multiple facilities, or co-located with other compatible uses should opportunities arise, reducing the acreage demand. There are no public indoor pools in Frederick County. By constructing the indoor pool, it would permit the department to meet competition needs, instructional needs, citizen programming and leisure demands as well as provide a nucleus to attract new businesses to the community. This facility would be available to all area residents. The construction of this project will provide a facility to offer competitive scholastic programs and year round recreational programming for the residents of Frederick County. The indoor pool facility should be located in an area convenient to the major transportation corridors of the County. However, as an alternative, one of the two county regional parks could be used to house the facility, since these locations are already identified as centers for recreation programs and activities.

**Snowden Bridge Park Development:** Snowden Bridge Park, situated on land proffered by the Snowden Bridge development utilizes park and school land for the provision of an active recreation park. The above park is to include four regulation size soccer fields and three baseball fields suitable for little league play. Lighting, restroom, and parking are part of the park concept. The overall park is informed by the Snowden Bridge rezoning proffer of 2003. The proffer indicates the provided land to be used for baseball and soccer field development in anticipation of the population increase generated by the development. The Parks and Recreation Commission adopted a site plan for the property in 2014 including the soccer and baseball fields. As Frederick County has no soccer fields in the northern part of the county, Snowden Bridge Park provides a venue to meet this need.

**Abrams Creek Greenway Trail:** This project consists of a 10' wide asphalt multi-use bicycle/pedestrian trail along Abrams Creek from Senseny Road to Channing Drive. It is estimated that the trail will have three bridges (stream crossings) and will be approximately 2.6 miles in length. This project will provide trails with bicycle, walking, and jogging opportunities, which ranks #1 in the 2007 Virginia Outdoors Plan survey for all outdoor recreational activities. This project is intended to meet the needs of the community as identified in the 2012 Frederick County Parks and Recreation Community Survey.

**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.



**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 for future development of large corporate hangars.

**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.

**Clearbrook Convenience Site Relocation:** The relocation of the Clearbrook citizens’ convenience site to property located within the Clearbrook community is planned for FY 2016-2017. The current two acre facility is now situated on quarry land and is the beneficiary of a no-cost lease which ends December 31, 2015. The Quarry has asked that the County vacate this property by the end of 2016. Although the original lease agreement and options were extended by the previous owner, O-N Minerals, which planned to long wall mine below the surface. Due to Carmeuse’s intention to use an open pit approach during its quarry expansion, the convenience site will be forced to relocate to another site in the Clearbrook/Stephenson community, likely within the next two years.

**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.

**Joint Judicial Center Renovation/New Facility:** This new project consists of an expansion to the existing Joint Judicial Center, to be located generally in the City of Winchester or in the County’s Urban Development Area. This is a two-phased project; phase one includes the \$4,065,000 renovation to the existing Joint Judicial Center; phase two is the further renovation and/or reconstruction of facilities. The inclusion of this capital facility will allow for improvements to general government facilities and services for the benefit of the residents of Frederick County and will meet the increasing need for office space, meeting space, and government services in an accessible location. The need for this project has been established through ongoing communication with the court system and the City of Winchester.

**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 the potential for office and meeting room space for the County and community. 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. Those who would occupy the facility will determine the size of the satellite office and meeting room space. This facility is specifically identified in the Route 277 Triangle and Urban Center Land Use Plan approved in 2008.

**Fire & Rescue Station #22/Apparatus:** This item consists of the purchase of one custom pumper equipped and one custom Type I Advanced Life Support (A.L.S.) capable ambulance equipped to be assigned to Fire and Rescue Station 22. The pumper will be built to N.F.P.A. 1901 specifications and equipped with all of the required and necessary equipment to function as a Class A Pumper. The ambulance will be built to the Federal KKK-A-1822E specifications and equipped with all of the required and necessary equipment to function as an Advanced Life Support ambulance. This fire and rescue apparatus is needed due to the fact that the Fire and Rescue Department currently owns one pumper and one ladder truck that are twenty plus years of age and already assigned to other functions. The currently owned fire and rescue apparatus would not endure the demands placed on it while being assigned to a high call volume.

**Fire & Rescue 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 personnel being trained at this Training Center is potentially in the thousands based upon training statistics provided in July 2007 by the participating agencies.

**Clear Brook Fire Station (#13) Relocation:** A new facility is proposed to be built on property south of Brucetown Road. The building is to be four 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 been outgrown 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. There is an option to swap land with the Quarry and propose to build a new facility on that property or remain at the current location and build on existing property to the east and remove the current building and extend the parking to the west.

**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 February 25, 2015. 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 2016-2017 and have been included in each separate fund.

A summary of all funded capital expenses are as follows:

**General Fund:**

191,003	Capital leases for office/miscellaneous equipment
227,685	Building/Land leases
\$418,688	

**Regional Jail Fund:**

\$16,000	Steamer – Kitchen
15,000	Tilt Skillet – Kitchen
6,000	Ice Maker – Kitchen
65,000	Replace all HVAC units at Annex building
44,000	Ford 15 Passenger Transit Van
13,960	Office equipment leases
<u>\$159,960</u>	

**Landfill Fund:**

\$15,000	Communications equipment
5,000	Integrated Technology Equipment
10,000	Miscellaneous tools for Maintenance Shop
10,000	Miscellaneous equipment – Speciality tools for the Gas to Energy Plant.
40,000	Lease/Rent of Equipment
35,000	Pick-up truck to replace current truck with over 145,000 miles and that has become unreliable for offsite travel. This truck is assigned to the Landfill's Environmental Safety Technician.
850,000	Purchase of a new Caterpillar 826 trash compactor for CDD landfill – The current unit was purchased in 2005 and has over 12,000 hours of use. The trash compactor is one of the primary pieces of equipment used at the facility for waste handling and needs to be in good repair at all times. This unit does not have the guarantee buyback due to exceeding the five year time period. Purchasing a new compactor will ensure that the landfill maintains quality equipment that performs as necessary, and will reduce the amount of down time due to costly repairs.
120,000	Purchase of GPS system for new trash compactor – This purchase will expand the current GPS control system at the facility. This will be accomplished by adding Trimble receivers to additional equipment including the new compactor. This will assist the equipment operators at the CDD facility to be able to maximize waste compaction and maintain proper elevation. Expanding this system will allow landfill management to remotely monitor waste compaction and volumes at the CDD area. A receiver will also be installed on a second dozer to assist with mapping and other needs.
30,000	Used single axel truck to be used as a fuel truck – The landfill currently has a 1979 Mack truck that is used for this purpose. With a vehicle of this age, it has become difficult to find replacement parts for repairs. Landfill staff expects to be able to purchase a 2000's year model which will replace the existing vehicle in order to enhance reliability.
250,000	Storm water improvements at outfall #2 – There has been difficulty meeting the discharge requirements at outfall #2 over the past several years. The requirements enforced by the Department of Environmental Quality have become more stringent in the last permit cycle that began in September 2014. This project will address the amount of suspended solids being discharged into Sulphur Spring Run. Design and engineering of the BMP will be completed and construction will begin in FY 2017.
60,000	Security Camera Monitoring System – These cameras will help monitor the site both during operational hours and while the facility is closed. Cameras will be located at the front gate, citizens convenience center, office complex, and shop area. All footage will be recorded and stored at the landfill office. Information documented by the cameras will be informative and helpful for the landfill management to be able to document activities at the facility.
100,000	Gas Wellfield Expansion – The landfill is continually growing and gas

collection needs to be maintained in the new areas of the municipal landfill. Expansion ensures that staff is able to capture, collect, and destroy the maximum amount of landfill gas possible. This gas is used to fuel the landfill gas to energy plant. By expanding the wellfield, additional electricity is generated which increases the revenue stream from power generation. The expansion will include expanding the gas header piping on the north side of the municipal landfill as well as installation of additional gas collection wells.

30,000  
  
575,000  
\$2,130,000

Pole shed improvements – The existing pole shed was constructed in 2014. These improvements will include installing concrete flooring and doors on the pole shed. This will help with security and provide an area for proper chemical storage.

Depreciation of Equipment

**Division of Court Services Fund:**

\$4,000 Office equipment leases  
12,000 Building leases  
\$16,000

**Shawneeland Sanitary District Fund:**

\$3,000 Construction equipment leases  
\$3,000

**Airport Operating Fund:**

\$102,067 Building and equipment leases  
\$102,067

**Economic Development Authority Fund:**

\$31,271 Building and equipment leases  
\$31,271

**School Funds:**

\$3,468,976

School Operating/School Food Service/NREP Operating Fund Capital Expenses – Capital outlay expenditure appropriations for FY 2017 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 routine, recurring expenditures to continue operations of the school division. Equipment replacements for school nutrition operations are non-recurring. Capital funds for school nutrition equipment improve the delivery of school nutrition services to students.

3,000,000

School Capital Fund – Capital outlay expenditure appropriations for FY 2017 for the School Capital Fund is non-routine projects begun but not completed during the prior year. These capital expenditures will not affect current and future operating funds, rather they help preserve building assets and provide for replacement school buses.

\$6,468,976

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

\$9,329,962

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 2017, funds include a carry-over amount for projects that were begun in the prior year but may not be completed by June 30, 2016.

## GOALS:

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

## BUDGET SUMMARY:

	FY 2015 Actual	FY 2016 Approved Budget	FY 2016 Estimated Budget	FY 2017 Adopted Budget	Increase/Decrease FY 2016 App. To FY 2017	
					Amount	%
<b>Costs:</b>						
Personnel	10,347	0	0	0	0	0.00%
Operating	41,534	0	0	0	0	0.00%
Capital/Leases	701,570	500,000	4,981,039	3,000,000	2,500,000	500.00%
<b>TOTAL</b>	<b>753,451</b>	<b>500,000</b>	<b>4,981,039</b>	<b>3,000,000</b>	<b>2,500,000</b>	<b>500.00%</b>
<b>Revenue:</b>						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	542,594	500,000	4,981,039	3,000,000	2,500,000	500.00%
<b>TOTAL</b>	<b>542,594</b>	<b>500,000</b>	<b>4,981,039</b>	<b>3,000,000</b>	<b>2,500,000</b>	<b>500.00%</b>
Full-time Positions	0	0	0	0	0	0.00%

# Statistics



Belle Grove Plantation  
Middletown, Virginia  
Built in 1797

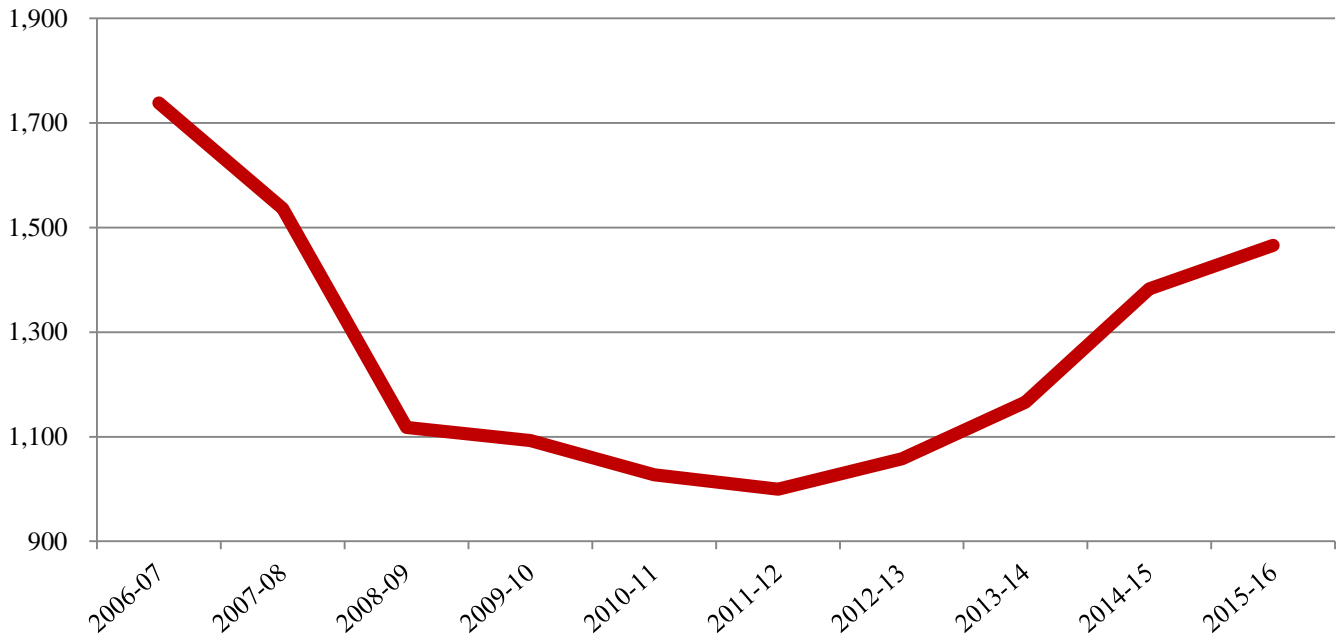
**Frederick County, Virginia**  
**Property Value and Construction**

**Last Ten Fiscal Years**

Fiscal Year	# of Permits	Commercial		Property Value		
		Industrial Construction	# of Permits	Residential Construction	Commercial/Residential	Non-Taxable
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
2014-15	230	99,660,910	1,153	135,043,027	8,149,289,029	872,850,680
2015-16	246	74,856,234	1,220	149,274,072	8,534,068,052	891,411,050

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>	
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
2014-15	8,149,289,029	1,066,745,109	315,089,475	41,613,492	367,409,534	2,751,089	9,942,897,728
2015-16	8,531,313,390	1,119,825,165	336,670,936	41,363,812	438,123,088	2,567,006	10,469,863,397

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



## Frederick County, Virginia

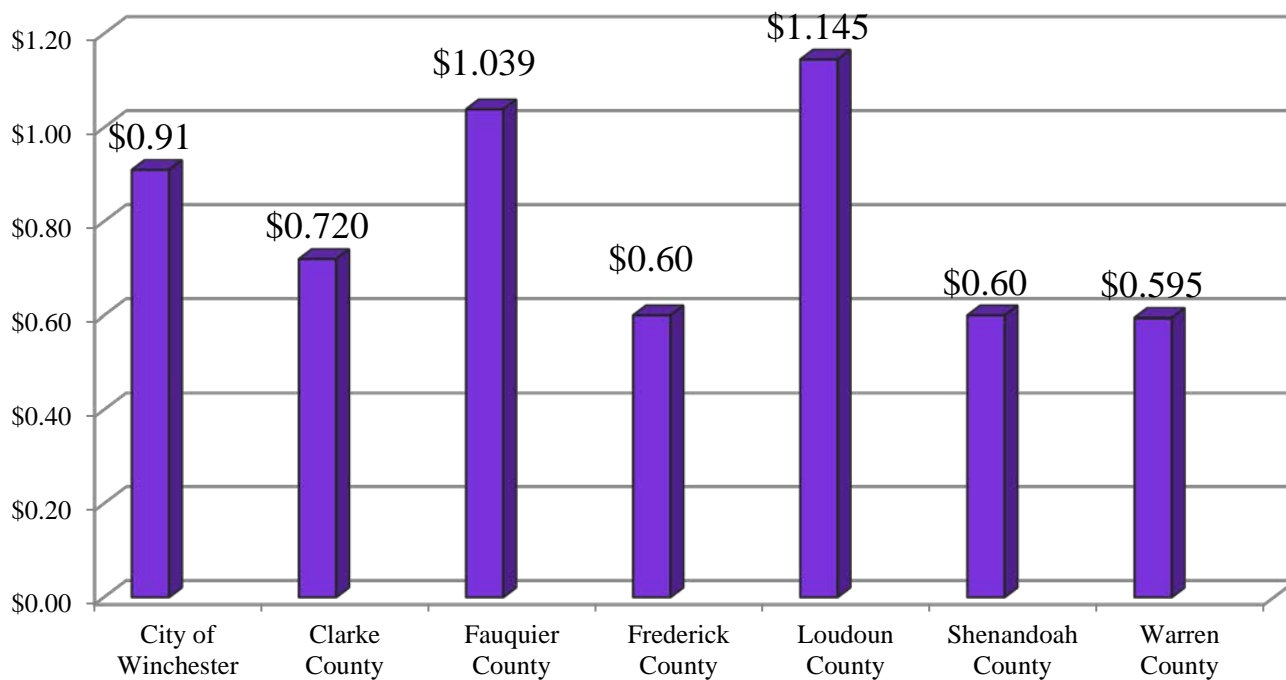
### Property Tax Rates

#### Last Ten Calendar Years

Calendar Year	Real Estate	Personal Property	Machinery and Tools	Mobile Homes	Public Utilities	
					Real Estate	Personal Property
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
2015	0.56	4.86	2.00	0.56	0.56	4.86
2016	0.60	4.86	2.00	0.60	0.60	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, 2015**

	Governmental Activities	Business- Type Activities	Total	Component Units	
				School Board	Economic Development Authority
<b>Assets:</b>					
Cash and cash equivalents	\$66,540,431	\$19,991,541	\$86,531,972	\$33,998,408	\$859,686
Restricted cash	0	12,233,416	12,233,416	0	0
Receivables, net	49,600,410	573,224	50,173,634	223,318	0
Note Receivable	1,240,417	0	1,240,417	0	0
Advance to primary government	0	0	0	0	500,000
Due from other governments	10,209,658	0	10,209,658	4,734,439	0
Intergovernmental loan	734,939	0	734,939	0	0
Prepaid Expenses	3,915	0	3,915	0	27,273
Inventory	0	0	0	495,808	0
Net Pension asset	0	0	0	444,888	0
Capital Assets:					
Land and construction in progress	17,237,436	3,517,956	20,755,392	15,543,293	0
Other capital assets, net of accumulated depreciation	101,816,437	14,563,038	116,379,475	101,402,365	0
Capital assets, net	119,053,873	18,080,994	137,134,867	116,945,658	\$0
Total assets	247,383,643	50,879,175	298,262,818	156,842,519	1,386,959
<b>Deferred Outflows of Resources:</b>					
Deferred charge on refunding	\$784,253	\$0	\$784,253	\$0	\$0
Pension contributions subsequent to measurement date	2,560,146	114,262	2,674,408	12,938,610	0
Total deferred outflows of resources	3,344,399	114,262	3,458,661	12,938,610	0
<b>Liabilities:</b>					
Accounts payable and accrued expenses	\$1,788,034	\$208,770	1,996,804	\$22,396,461	\$18,797
Accrued interest payable	2,559,504	0	2,559,504	0	0
Claims payable	703,371	0	703,371	1,470,871	0
Advance from component unit	500,000	0	500,000	0	0
Unearned revenue	6,830	75	6,905	0	0
Amounts held for others	446,653	0	446,653	0	0
Long-term liabilities:					
Net pension liability	8,728,682	385,596	9,114,278	125,663,000	
Due within one year	14,754,385	133,953	14,888,338	1,099,045	747,682
Due in more than one year	151,597,285	12,290,825	163,888,110	4,717,952	409,720
Total Liabilities	181,084,744	13,019,219	194,103,963	155,347,329	1,176,199
<b>Deferred Inflows of Resources:</b>					
Deferred revenue - taxes	\$42,178,173	\$0	\$42,178,173	\$0	\$0
Items related to measurement of net pension liability	4,088,143	176,262	4,264,405	19,892,300	0
Total deferred inflows of resources	46,266,316	176,262	46,442,578	19,892,300	0
<b>Net Position:</b>					
Net investment in capital assets	-\$10,201,496	\$18,080,994	\$7,879,498	\$116,945,658	\$0
Unrestricted	33,578,478	19,716,962	53,295,440	-122,404,158	210,760
Total net position	23,376,982	37,797,956	61,174,938	-5,458,500	210,760

## Frederick County, Virginia

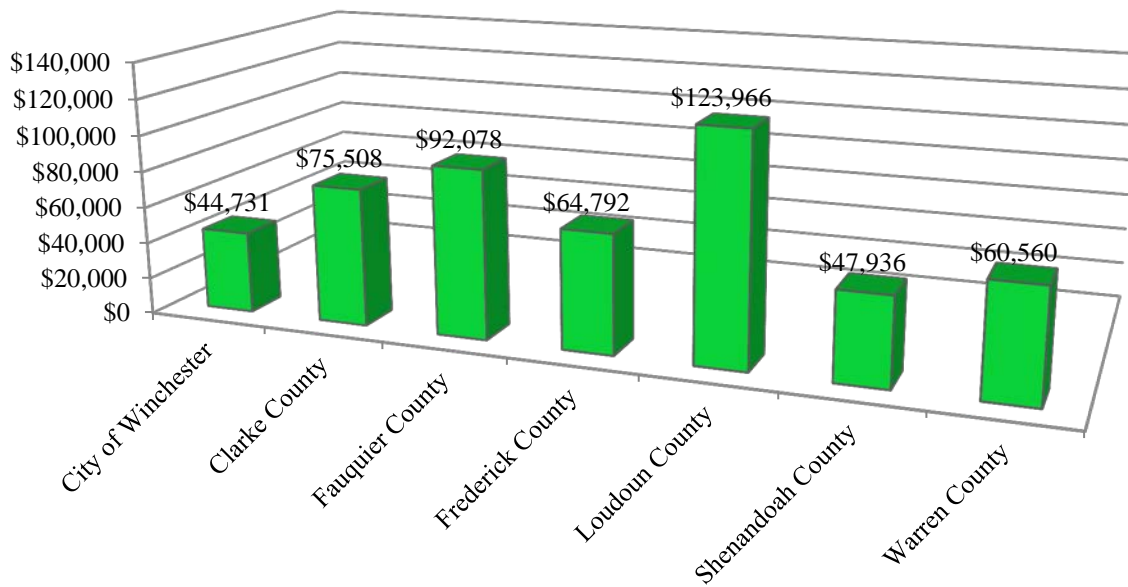
### Demographic Statistics

#### Last Ten Calendar Years

Calendar Year	Population (1)	Per Capita Income (1) (2)	School Enrollment (3)	Unemployment Rate (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	37,954	13,029	6.1%
2012	80,118	39,710	13,066	5.3%
2013	81,207	40,393	13,045	5.0%
2014	82,059	42,701	13,092	4.5%
2015	82,623	N/A	13,092	4.0%

Sources: (1) Economic Development Authority  
 (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**

Demographic Profile <sup>1</sup>						
	Percent			Value		
	Frederick County, Virginia	Virginia	USA	Frederick County, Virginia	Virginia	USA
<b>Demographics</b>						
Population <sup>2</sup>	--	--	--	83,199	8,382,993	321,418,820
Population Annual Average Growth <sup>2</sup>	1.8%	1.0%	0.8%	1,328	80,589	2,590,222
Median Age <sup>3</sup>	--	--	--	39.1	37.5	37.2
Under 18 Years	25.1%	23.2%	24.0%	19,675	1,853,677	74,181,467
18 to 24 Years	7.9%	10.0%	9.9%	6,179	802,099	30,672,088
25 to 34 Years	11.7%	13.6%	13.3%	9,183	1,090,419	41,063,948
35 to 44 Years	14.6%	13.9%	13.3%	11,431	1,108,928	41,070,606
45 to 54 Years	16.0%	15.2%	14.6%	12,558	1,214,000	45,006,716
55 to 64 Years	11.9%	11.9%	11.8%	9,325	954,964	36,482,729
65 to 74 Years	7.5%	6.9%	7.0%	5,859	549,804	21,713,429
75 Years and Over	5.2%	5.3%	6.0%	4,095	427,133	18,554,555
Race: White	89.3%	68.6%	72.4%	69,934	5,486,852	223,553,265
Race: Black or African American	4.1%	19.4%	12.6%	3,175	1,551,399	38,929,319
Race: American Indian/Alaska Native	0.3%	0.4%	0.9%	234	29,225	2,932,248
Race: Asian	1.2%	5.5%	4.8%	969	439,890	14,674,252
Race: Hawaiian/Other Pacific Islander	0.0%	0.1%	0.2%	34	5,980	540,013
Race: Some Other Race	3.0%	3.2%	6.2%	2,379	254,278	19,107,368
Race: Two or More Races	2.0%	2.9%	2.9%	1,580	233,400	9,009,073
Hispanic or Latino (of any race)	6.6%	7.9%	16.3%	5,168	631,825	50,477,594
<b>Economic</b>						
Labor Force Participation Rate and Size (civilian population 16 years and over) <sup>4</sup>	67.2%	64.8%	63.5%	42,542	4,229,948	157,940,014
Armed Forces Labor Force <sup>4</sup>	0.1%	1.7%	0.4%	79	108,658	1,025,497
Veterans, Age 18-64 <sup>4</sup>	9.0%	9.1%	5.8%	4,449	470,379	11,371,344
Median Household Income <sup>3,4</sup>	--	--	--	\$68,719	\$64,792	\$53,482
Poverty Level (of all people) <sup>4</sup>	5.9%	11.5%	15.6%	4,641	914,237	47,755,606
Mean Commute Time (minutes) <sup>4</sup>	--	--	--	30.0	27.8	25.7
Commute via Public Transportation <sup>4</sup>	0.3%	4.5%	5.1%	118	178,442	7,157,671
Union Membership <sup>5</sup>	3.4%	4.7%	11.1%	--	--	--
<b>Housing</b>						
Total Housing Units <sup>4</sup>	--	--	--	31,877	3,403,241	132,741,033
Median House Value (of owner-occupied units) <sup>3,4</sup>	--	--	--	\$223,300	\$243,500	\$175,700
Homeowner Vacancy <sup>4</sup>	2.5%	1.8%	2.1%	579	37,033	1,591,421
Rental Vacancy <sup>4</sup>	3.2%	6.4%	6.9%	220	71,372	3,105,361
Renter-Occupied Housing Units (% of Occupied Units) <sup>4</sup>	22.3%	33.3%	35.6%	6,502	1,013,466	41,423,632
Occupied Housing Units w/no Vehicle Available (% of Occupied Units) <sup>4</sup>	3.8%	6.4%	9.1%	1,116	194,153	10,594,153
<b>Social</b>						
No High School Diploma (educational attainment, age 25-64) <sup>4</sup>	10.7%	9.9%	12.0%	4,652	439,874	19,939,890
High School Graduate (educational attainment, age 25-64) <sup>4</sup>	28.9%	23.9%	26.5%	12,534	1,062,241	44,000,387
Some College, No Degree (educational attainment, age 25-64) <sup>4</sup>	21.7%	20.6%	21.9%	9,437	914,402	36,270,359
Associate's Degree (educational attainment, age 25-64) <sup>4</sup>	8.2%	7.7%	8.7%	3,571	342,942	14,487,486
Bachelor's Degree (educational attainment, age 25-64) <sup>4</sup>	19.3%	22.3%	19.7%	8,386	991,434	32,646,533
Postgrad Degree (educational attainment, age 25-64) <sup>4</sup>	11.1%	15.5%	11.2%	4,836	689,184	18,533,513
Enrolled in Grade 12 (% of population) <sup>4</sup>	1.7%	1.3%	1.4%	1,344	107,840	4,443,768
Disabled, Age 18-64 <sup>4</sup>	10.0%	9.1%	10.2%	4,895	460,216	19,703,061
Foreign Born <sup>4</sup>	5.8%	11.6%	13.1%	4,657	948,484	41,056,885

Source: [jobsEQ@](mailto:jobsEQ@)

1. Census 2010, unless otherwise noted

2. Census 2015, annual average growth rate since 2005

3. Median values for certain aggregate regions (i.e. MSAs) may be estimated as weighted averages of median values from composing counties

4. ACS 2010-2014

5. 2014; Current Population Survey, unionstats.com, and Chmura; county-and zip-level data

**Frederick County, Virginia**  
**Principal Real Property Taxpayers**  
**At June 30, 2015**

<b>Taxpayer</b>	<b>Type of Business</b>	<b>Assessed Valuation (1)</b>	<b>Percentage of Total Assessed Valuation</b>
Trans Allegheny Interstate	Utility	\$126,066,738	1.45%
H P Hood	Dairy Plant	\$53,407,400	0.61%
The Village at Orchard Ridge	Retirement Facility	\$49,727,000	0.57%
Shenandoah Valley Electric	Utility	\$45,846,666	0.53%
Fort Collier Group	Industrial Park	\$42,359,200	0.49%
Rappahannock Electric	Utility	\$42,136,800	0.48%
Cowperwood FEMA LLC	Federal Government	\$34,418,900	0.40%
Potomac Edison	Utility	\$32,720,677	0.38%
EIP Winchester Owner	Distribution	\$31,848,600	0.37%
Virginia Electric Power	Utility	\$25,809,519	0.30%
<b>Total</b>		<b>\$484,341,500</b>	<b>5.58%</b>
Total assessed valuation for all real property – 2015 calendar year assessment		\$8,711,487,132	100.00%

(1) Percentage of total assessed valuation is based on 2015 tax year assessed value for real property taxes.

## Frederick County, Virginia

### Miscellaneous Statistics

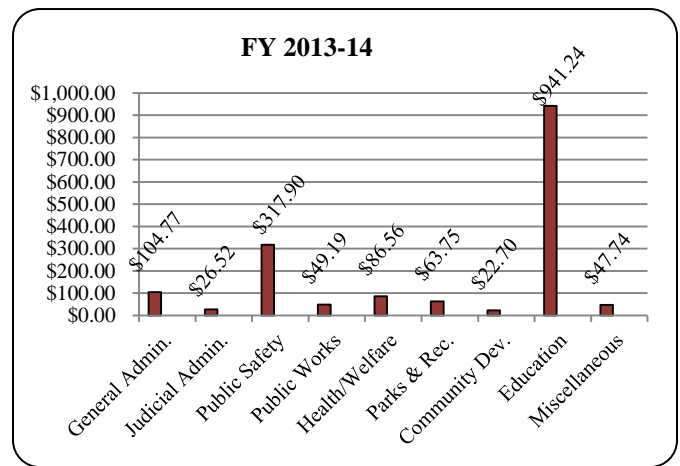
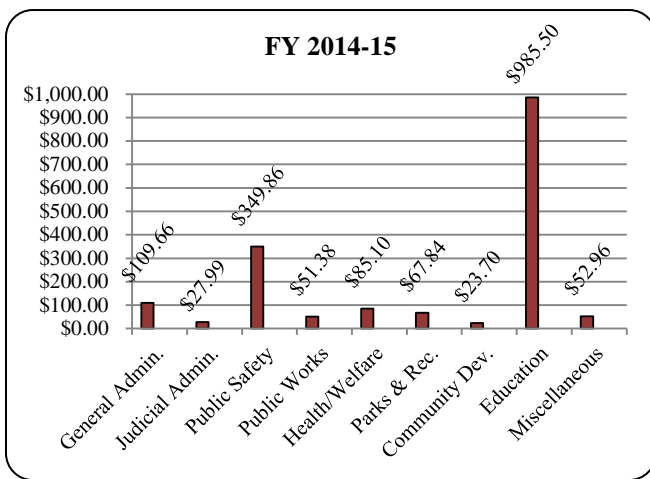
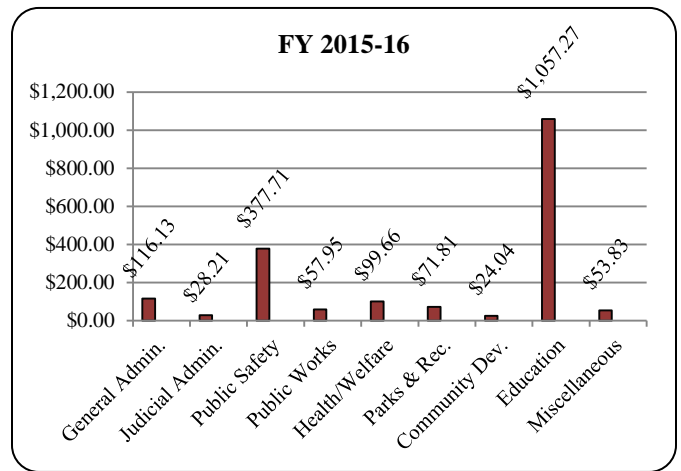
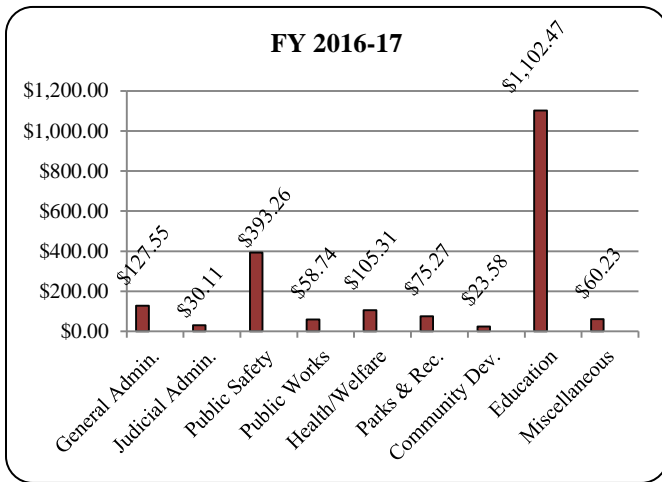
At June 30, 2016

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	97
Education:	Elementary Schools	11
	Middle Schools	4
	High Schools	3
	Technical/Vocational/Alternate Center	1
	Regional Special Education Facility	1
	Number of students	13,092
	Number of instructional personnel	1,490
Parks and Recreation:	Number of district parks	2
	Total district park acreage	414
	Number of neighborhood parks	2
	Total neighborhood park acreage	12
	Number of park visitors (estimated)	450,000
	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	11
	Number of recreation program participants	57,000
Building Permits Issued:	Residential and Commercial	1,466

## FREDERICK COUNTY TAXPAYER COSTS

	General Fund FY 2016-17	Per Capita \$	% of Total
General Administration	\$10,538,861	\$127.55	6.45%
Judicial Administration	2,487,577	30.11	1.52%
Public Safety	32,492,579	393.26	19.90%
Public Works	4,853,387	58.74	2.97%
Health/Welfare	8,700,921	105.31	5.33%
Parks & Rec./Cultural	6,218,950	75.27	3.81%
Community Development	1,948,164	23.58	1.19%
Education (includes Debt Svc.)	91,089,467	1,102.47	55.78%
Miscellaneous	4,976,677	60.23	3.05%
	\$163,306,583	\$1,976.52	100.00%

Dollar amounts are based on an estimated population of 82,623 and a total General Fund budget of \$163,306,583.



# Glossary



Winchester Regional Airport  
Winchester, Virginia  
Established 1987



## BUDGET GLOSSARY

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

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

<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 from 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.

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Rouss City Hall  
City of Winchester, Virginia  
Built in 1901

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