

# Frederick County, Virginia



**2004 – 2005**

**ANNUAL BUDGET**

**FREDERICK COUNTY, VIRGINIA**

**BOARD OF SUPERVISORS**

**2004-2005**

**Richard C. Shickle**  
*Chairman of the Board*

**Barbara E. Van Osten**  
*Vice Chairman of the Board*  
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**W. Harrington Smith, Jr.**  
*Board Member*  
**Shawnee District**

**Lynda J. Tyler**  
*Board Member*  
**Stonewall District**

**Gina A. Forrester**  
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**Red Bud District**

**Bill M. Ewing**  
*Board Member*  
**Opequon District**

**Gary W. Dove**  
*Board Member*  
**Gainesboro District**

# FREDERICK COUNTY, VIRGINIA

## OFFICIALS

2004-2005

County Administrator	John R. Riley, Jr.
Assistant County Administrator	Kris C. Tierney
Finance Director	Cheryl B. Shiffler
Public Works Director	Harvey E. Strawsnyder, Jr.
Fire and Rescue Services Director	Gary DuBrueler
Public Safety Communications Co-Director	Gary DuBrueler
Public Safety Communications Co-Director	Robert T. Williamson
Personnel Director	Debra Didawick
Data Processing Director	Charles B. Tyson
Geographic Information Systems Director	Marcus D. Lemasters
Planning and Development Director	Eric R. Lawrence
Economic Development Director	Patrick E. Barker
Regional Jail Administrator	Fred D. Hildebrand
Parks and Recreation Director	James M. Doran
Commissioner of the Revenue	Ellen E. Murphy
County Treasurer	C. William Orndoff, Jr.
Commonwealth Attorney	Lawrence R. Ambrogi
Victim/Witness Director	Melissa Rice
Sheriff	Robert T. Williamson
Judge of the Circuit Court	John Prosser
Judge of the General District Court	David S. Whitacre
Judge of the Juvenile and Domestic Relations Court	Elizabeth Kellas
Clerk of the Circuit Court	Rebecca P. Hogan
Court Services Director	D. Scott Anderson
Social Services Board Chairman	Judith Morris
Social Services Director	Gwen E. Monroe
Health Department District Administrator	David Crabtree
Sanitation Authority Chairman	James T. Anderson
Sanitation Authority Director	Wellington H. Jones
Frederick County Extension Agent	Cynthia Marston
General Registrar	Michael Janow
School Board Chairman	Patricia J. Stiles
Superintendent of Schools	William C. Dean



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Frederick County  
Virginia**

For the Fiscal Year Beginning

**July 1, 2003**

A handwritten signature in cursive script, appearing to read "Edward Manning Jr.", written in black ink.

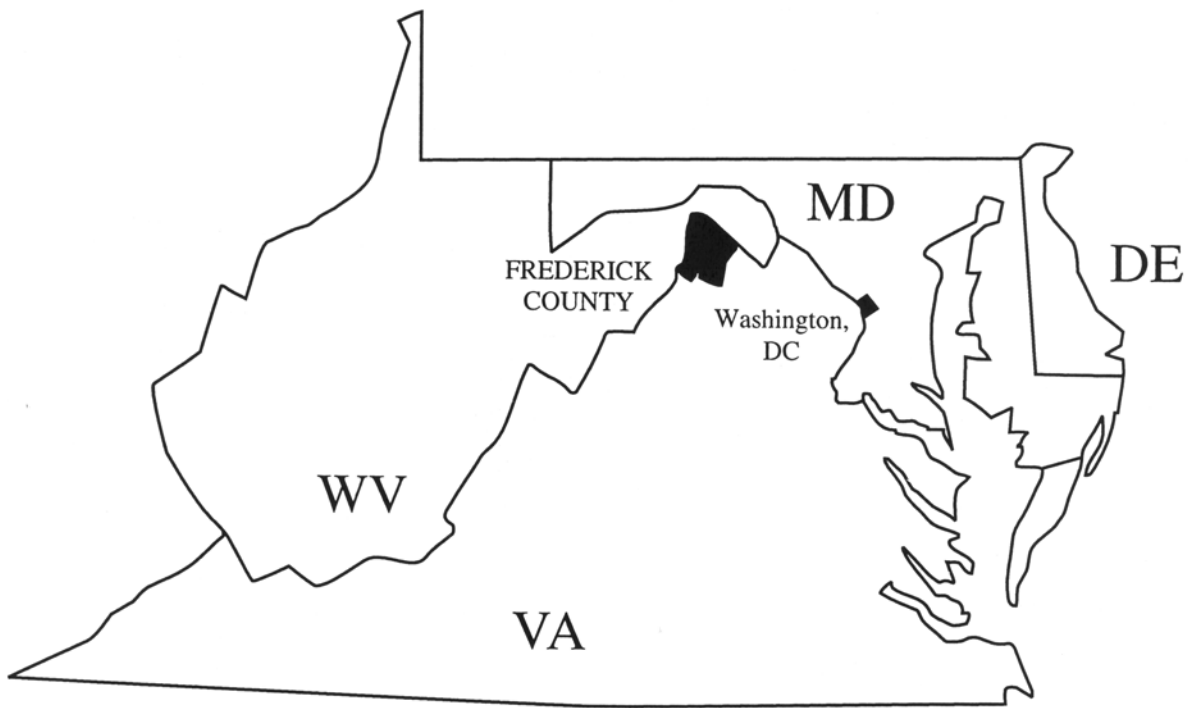
President

A handwritten signature in cursive script, appearing to read "Jeffrey R. Emer", written in black ink.

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, 2003. 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 of another award.



**FREDERICK COUNTY, VIRGINIA**  
**ANNUAL BUDGET**  
**FISCAL YEAR 2004-2005**

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

540/665-5666  
Fax 540/667-0370

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

July 1, 2004

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

I am pleased to present you with the Adopted Budget for Fiscal Year 2004-2005. 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. Uncertain revenue from the Commonwealth, minimal growth in property taxes, debt service and increased operating costs for schools and increases in areas such as public safety are just a few of the areas that continuously need 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 comparable low real estate tax rate. 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 2005 Budget Process, Development and Issues**

The FY 2005 budget process began with enormous disparity between what was being requested and the ability to fund the requests. As if that obstacle was not enough, the state was experiencing their own fiscal crisis with the inability to pass a budget. With the state at an impasse, it was impossible for the county to project state revenues. While the clock continued to run, the county was facing a time line that required the budget to be advertised and a public hearing to be held.

The budget was advertised with a proposed seven cent increase per \$100 in real estate taxes. This proposed increase came on the heels of a substantial real estate tax increase the prior year. The county held a public hearing on the proposed FY 2005 budget on March 29, 2004. Those that spoke on the issues included senior citizens who wanted increased funding for a non-profit agency on aging, school advocates who wanted increased funding for the school system and those taxpayers that were still digesting the last real estate tax increase and were not willing to accept another increase.

The adoption of the FY 2005 budget was scheduled for April 14, 2004. Local government officials were conveying to state officials the urgency to pass a state budget with sufficient revenues to the locality. The county adopted the budget without a commitment on state funding. The proposed seven cent increase per \$100 in real estate taxes was delayed with the anticipated increase in property assessments. While delaying the tax increase seems to be favorable, it requires postponing what appears to be the inevitable.

The proposed FY 2005 budget that was adopted by the Board of Supervisors fell critic to not meeting the needs of the county by school supporters. Both non-school and school funding received considerably less than requested.

Two months after the adoption of the FY 2005 budget, the county received news on state funding. It was anticipated that the state would fund an additional \$2.1 million in state funds. The funds were earmarked for education with the intent to lessen the burden on the real estate tax rate. On June 9, 2004, a public hearing was held on the appropriation of the additional state funding. In a vote of 5-2, the funding was

appropriated to the school operating fund. At the time this document was prepared, the Governor of Virginia had not signed the state budget.

Significant changes in the General Fund and school system budgets included in FY 2004 are as follows:

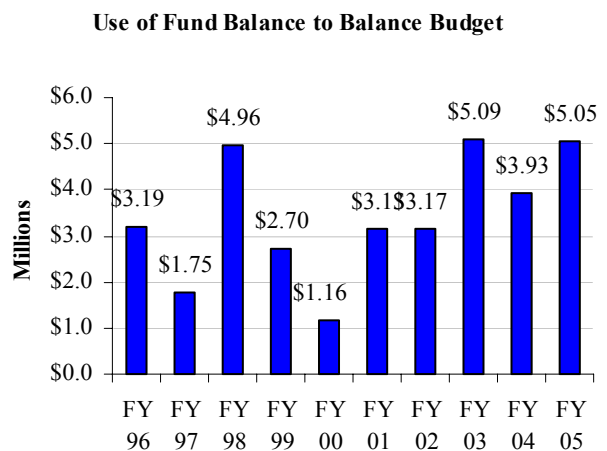
**General Fund**

- ▶ Nine new positions to be added to the departments of Commissioner of the Revenue, Data Processing, G.I.S., Clerk’s Office, Commonwealth Attorney and Fire and Rescue.
- ▶ Ten new vehicles for various departments (five for Sheriff’s Office).
- ▶ Funding for the completion of property reassessment to take effect January 1, 2005.
- ▶ Reduction in various departments due to state budget cuts.
- ▶ 2.5% Cost of Living Adjustment included for county employees.

**School Funds**

- ▶ 46 new positions, including 4 for NREP to support enrollment growth, Standards of Accreditation and No Child Left Behind requirements.
- ▶ An average 5.6% increase is included to enhance all salary scales.
- ▶ The closure of Gainesboro Elementary School, the smallest of the school division.
- ▶ A 23% increase in the mandated retirement contribution.
- ▶ A 12.4% increase in health insurance premiums.

The Board of Supervisors approved General Fund allocations to the school operating fund of \$49.1 million and \$10.5 million to the school debt service fund, an increase of \$3.8 million over FY 2004. The General Fund budget increased by \$8.6 million over FY 2004, which includes the transfers to school operating and school debt. In order to support these increases, approximately \$5 million was utilized from fund balance. This is an increase of \$1.1 million compared to the use of fund balance in FY 2004. A fundamental objective for the Board of Supervisors is to keep fund balance at a safe and manageable level. The chart to the left shows a ten year history of the use of fund balance to balance the county budget.

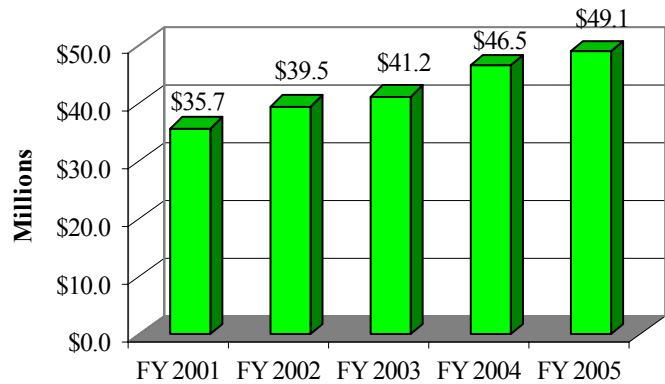


The Public Hearing on the FY 2005 budget, which gives county residents a chance to voice their opinions, consisted of approximately forty speakers. Requests for full funding for the school system was the popular opinion of many of the speakers.

## County Expenditures

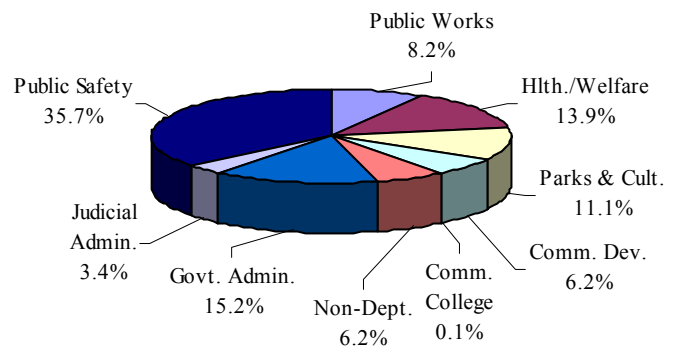
The total county budget for FY 2005 is \$180.5 million, a decrease of 4% from the FY 2004 adopted budget. This figure does not include transfers made between various funds. The transfer from the General Fund to the School Operating Fund equals \$49,164,531, an increase of \$2,664,432 over FY 2004. Looking back five years, the transfer to the School Operating Fund has increased 37.6%, or \$13,442,984. Another transfer occurs between the General Fund and the Regional Jail Fund. This contribution totals \$1,550,551 and has increased 120% or \$847,355 over the last five years. Prior to FY 1997, the jail was not supported by contributions from localities, but was funded by state and federal sources.

**Transfer to School Operating Fund**



### General Fund

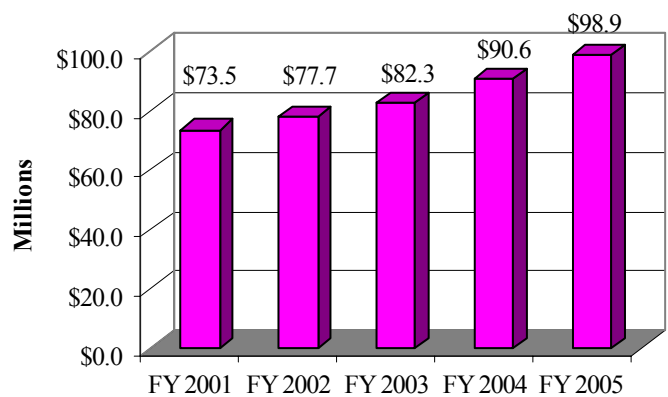
The General Fund budget totals \$38.7 million, excluding school and jail transfers, an increase of 13%, or \$4,473,222, over FY 2004. Of that amount, \$2.7 million is attributed to salary and fringe increases for new positions hired in FY 2004 and FY 2005. Several operating and capital increases include county fire department contributions, EDC incentive funds and parks and recreation capital projects. General Fund expenditures have increased 22%, or \$7 million over the past five years.



### School Operating Fund

The School Operating Budget for FY 2005 is \$98.9 million, which is an increase of 9% over FY 2004. Over the past five years, the School Operating Fund has increased 34%, or \$25.3 million. This budget is based on a projected student enrollment of 11,647. Since FY 2001, enrollment has risen by 579 students. Over the last ten years, student enrollment has increased 22%.

**School Operating Budget**



### School Construction

As the county's population continues to grow, the school system must keep up with the enrollment growth that comes with it. As such, construction of new schools is needed and with a steady growth over the past several years, school construction continues to be on the rise. Construction projects included on the county's Capital Improvement Plan are show below. Appropriation is approved as the projects are initiated.

- A fourth middle school at an approximate cost of \$26,600,000. The increase in the number of students completing their elementary education has resulted in an expanding middle school population. A 40-acre site for this project has been acquired and is located on 522 South. The project estimate includes architectural and engineering services as well as all permits and fees, site evaluation and development, construction and equipment purchases.
- James Wood Middle School renovations at a cost of \$11,950,000. This project will be completed during the summer of 2004.
- The connection cost for water and sewer at Stonewall Elementary School at an estimated cost of \$250,000.
- The construction of an elementary school (the eleventh) which will be on property adjacent to the fourth middle school and will open in the fall of 2006. The estimated project cost is \$10,800,000. Funds have not been approved for this project.
- A replacement school for Gainesboro Elementary School in the northwestern part of the county at a cost of \$10,500,000 will provide for the support of services meeting current standards. This school is scheduled to open in the fall of 2008. This project is still pending Board of Supervisors approval.
- The construction of a new transportation facility to service the growing school bus fleet remains on the CIP until the project can be initiated.
- The renovation of the school administration building, which serves an ever-increasing school system, also remains on the CIP until initiated. The current administration building is a former elementary school and is no longer large enough to house the service department.

### County Revenues

The tax rates are assessed as follows:

Real Estate	\$ .73 per \$100
Personal Property	\$4.20 per \$100
Business & Occupational	
Retail	\$ .20 per \$100
Contractors	\$ .16 per \$100
Professional Services	\$ .58 per \$100
(calculated on gross receipts)	
Wholesale (calculated on purchases)	\$ .05 per \$100
Machinery and Tools	\$2.00 on declining values

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

The FY 2005 revenue plan includes the use of approximately \$5 million of the county's projected unreserved fund balance. The June 30, 2004 fund balance is projected to reach approximately \$23.6 million. At July 1, 2004, this amount will be reduced to approximately \$18.5 million to balance the proposed budget.

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

### **Unfunded Requests**

The FY 2004-2005 budget meets the growing needs of a growing community. However, several budget needs went unfunded. To name a few:

- Continued delay of requested new positions in the departments of G.I.S, Fire and Rescue, Parks and Recreation and Planning and Development.
- Furniture and ADP equipment for various departments.
- Continued reduced hours of operation at compactor sites throughout the county.
- Soccer complex walkway paving.
- Parking lots and Sandy Shelter and Kiwanis Shelter.
- Play structure at Sherando Park.
- Splash Pool swimming amenity at Sherando Park.
- Replacement vehicles for Fire and Rescue and the Sheriff's Office.

The School Board presented a proposed School Operating Fund Budget totaling \$102,800,017. The approved budget totals \$99,266,700 for the School Operating Fund, \$3,533,317 less than requested. The requests that were removed from the requested FY 2005 operating budget include the following:

- Reduced request by eliminating two buses and decreased facilities planning by \$25,000.
- VRS Retirement increase reduced from \$2,063,045 to \$1,141,000 based on House Rate – 11.58%.
- Inflationary increase reduced from \$300,000 to \$150,000.
- Staff salary increase reduced from 7% to 5.6%, \$4,853,716 to \$3,866,649 respectively.
- Federal and State instructional staffing increases reduced from \$290,886 to \$0.
- Gainesboro Elementary School closed with a savings of \$711,000. This school was subsequently reopened with funding from final General Assembly action.
- After-school activity runs eliminated, a savings of \$50,249.
- Technology funding reduced by \$100,000.
- Remedial programs reduced by \$20,840.
- Certain extended contracts reduced by \$145,870.

These requests were not included in the FY 2005 budget but remain as important issues that will have to be addressed in the near future.

### **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.
- Provide adequate public utility infrastructure to support the present and future needs of the county.
- Balance industrial tax base and residential tax base to ease the tax burden to residents.
- Establish and implement policies that maintain a high quality of life for citizens at the least possible cost.
- Maintain a fund balance that assures a positive cash flow.
- Promote economic development to improve the current residential/business tax ratio.
- Continue the implementation of Geographical Information System (G.I.S).
- Continue to upgrade the county's web site for increased accessibility for county residents.
- Improve quality security at county facilities.

## Working For The Future

Many activities, either in the process of completion or proposed for the near future, are occurring that will greatly serve Frederick County and the surrounding area.

The construction a fourth middle school serving 850 students in grades 6-8 is due to open in the fall of 2006. The new facility is being constructed on 30.5 acres south of Winchester off of Route 522 South.

The renovation of James Wood Middle School is underway with an expected completion date in FY 2005. This project involves renovation to the HVAC system, electrical and lighting upgrades, removal of asbestos floor tiles, window repair and replacement and painting. The renovations are necessary to extend the life of the 50 year old structure which serves 1,000 students in grades 6-8 as well as a variety of community and civic organizations.

In an effort to improve service to the citizens throughout the county and meet current and future space needs, the Frederick County Sheriff's Office and Fire and Rescue are exploring the feasibility of acquiring land in a strategic location for a new Public Safety Center.

The development of an 8,500 square foot animal shelter is proposed to replace the existing Esther Boyd Animal Shelter. The existing shelter is expected to be displaced in approximately three years due to continued development of the Municipal Solid Waste Landfill. The animal shelter would serve Frederick County and accommodate growth of the animal population.

In accordance with the provision of the Virginia Public-Private Education Facilities and Infrastructure Act of 2002 (PPEA), the Board of Supervisors accepted an unsolicited proposal for conceptual phase consideration for the design, construction and furnishing of a public safety building. The proposed project will be located within Frederick County and will include land and a building to accommodate the Sheriff's Office and Fire and Rescue public safety agencies. Proposals are currently being reviewed by the county.

Increasing the industrial/business tax base in an effort to minimize the tax burden on residents continues to be a top priority. Frederick County has experienced new industry and expansion of existing industry in several areas. FBI officials announced recently that Winchester/Frederick County has been chosen as the area for a major repository facility. The new complex will consolidate FBI records maintained at local offices to one central complex and could eventually employ 500 to 700 people. Barber & Ross, a national builder – direct, full services manufacturer of windows, pre-hung doors and millwork is moving their facility to Winchester. Several local businesses, including H.P. Hood, Annandale Millworks and Homeland Security are also expanding in the county.

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 remain a productive and promising community as well as maintain fiscal stability for many, many years to come.

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

Respectfully submitted,



John R. Riley, Jr.  
County Administrator



## **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 unemployment, 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 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 will be reassessed every four 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 10% of the General Operating Fund revenues.
- The county will maintain self-insurance reserves as established by professional judgment based on the funding techniques utilized and loss records.

**F. Investment Policies**

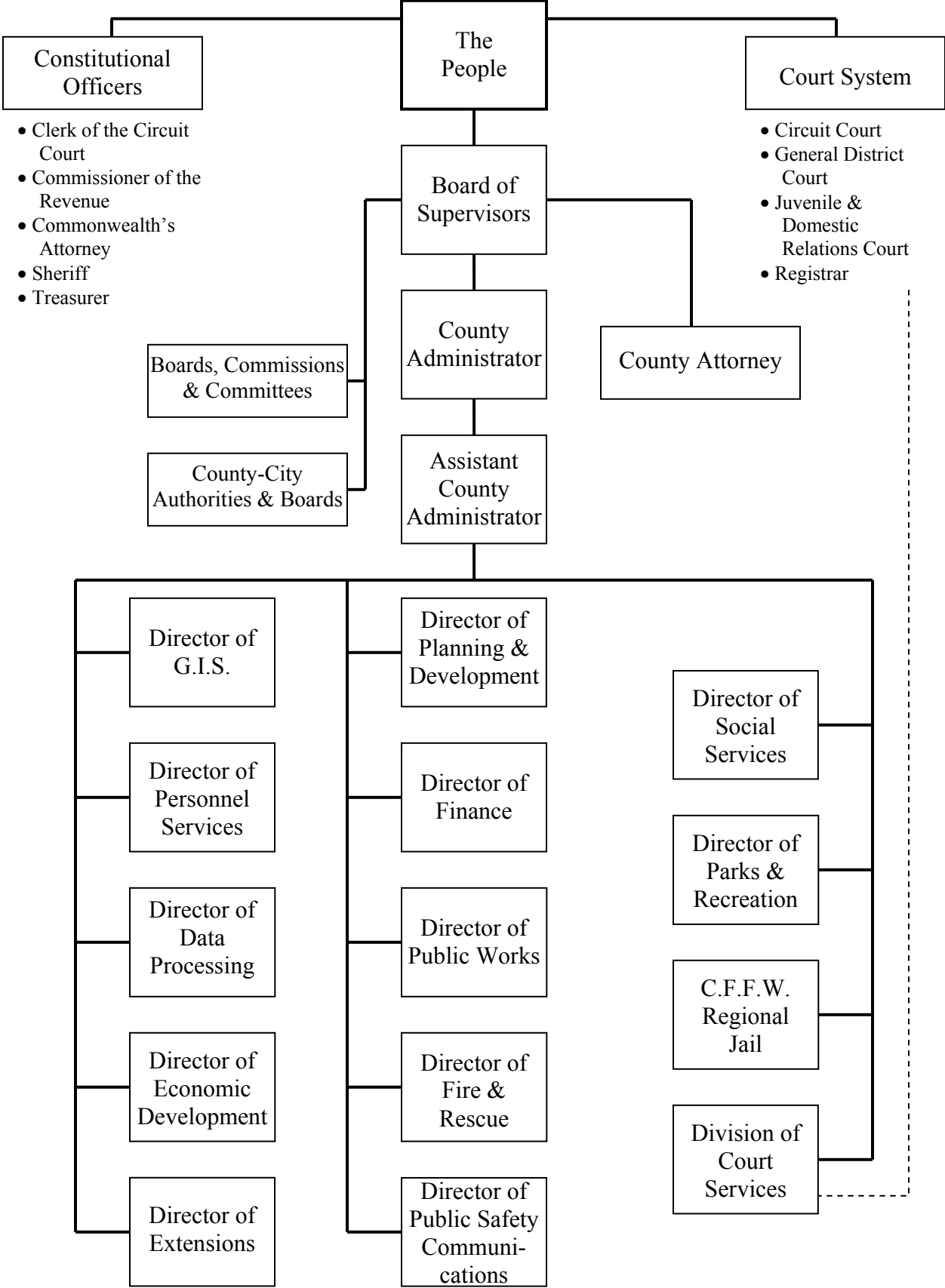
- Disbursement, collection and deposit of funds will be scheduled to ensure maximum cash availability.
- When permitted by law, the county will pool cash from several different funds for investment purposes.
- The county will invest all of its idle cash on a continuous basis. County investments are made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

**Financial Management Policies and Fiscal Year 2005**

With the county's financial management policies as a guide, the Board of Supervisors, School Board and county staff drafted the Fiscal Year 2005 budget under these additional guidelines:

- Prepare a County Departmental Budget at present level funding as directed by the Board of Supervisors.
- Review all department budgets and reallocate resources within the different budgets based on necessity and priority.
- Submit to the Board of Supervisors a proposed budget that reflects a minimal increase in expenditures while at the same time retaining a consistent, satisfactory service level to county residents.
- Recognize the need to retain valuable personnel and look at areas of critical need for increased staffing.

# Frederick County ORGANIZATIONAL CHART



# SUMMARY OF THE ADOPTED BUDGET

The Annual Budget adopted for the fiscal year 2004-2005 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 budget process began in October, with an upcoming November election for four of the seven members of the Board of Supervisors. While departments were busy working on their requests, budget discussions with the Board of Supervisors had to wait until January. While the Board of Supervisors was dealing with how to balance their budget needs, the state certainly was not making the task easy. State funding remained uncertain until several weeks after the county adopted the FY 2005 budget. At the time of preparation of this document, it was still uncertain if and how much additional funds would be allocated from the state to the county.

On March 18, 2004, the budget was advertised with a real estate tax rate of 80 cents. This rate reflected a 7 cent real estate tax increase, or 10% increase. Once advertised, the Board of Supervisors has the flexibility to approve a budget and tax rate at the level advertised or less. Advertising this high tax rate increase gave the Board of Supervisors the flexibility to receive citizen input and, if desired, reduce funding along with the proposed tax rate increase.

The county conducted a public hearing on the advertised budget on March 29, 2004 at Millbrook High School, the newest high school that opened in the fall of 2004. The location for the public hearing was moved to the high school anticipating a high citizen turnout with a proposed real estate tax increase for the second consecutive year. Approximately 40 citizens spoke at the public hearing. Of that number, roughly 72% were in support of full funding for the school system.

The Board of Supervisors approved the Fiscal Year 2005 Budget and set the calendar year 2004 tax rate on April 14, 2004. The proposed 7 cent tax increase was postponed with the anticipation of increased revenue from the calendar year 2005 real estate reassessment.

## **II. BUDGET AMENDMENT PROCESS**

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

The Board of Supervisors has authorized the County Administrator to approve appropriation transfers up to a total of \$10,000 per line item per year with the limitation of no more than \$5,000 to be transferred at any one time. Transfers not meeting these criteria are taken to the Finance Committee for a recommendation of approval or disapproval. The recommendation is presented to the Board of Supervisors for approval or disapproval. Since the Board of Supervisors funded the school operating budget in total, rather than by category, transfers are not required within the school operating fund.

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

### **III. THE ANNUAL BUDGET AS A MANAGERIAL TOOL**

- A. The FY 2005 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 2005 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 into effect through the planned expenditure of public funds.

### **IV. DEBT MANAGEMENT**

Counties in Virginia, unlike cities, do not have a legal debt limit. With the exceptions of revenue and refunding bonds, bonds for school capital projects sold to the state's Literary Fund, the Virginia Public School Authority, the Virginia Retirement System, or other state agency prescribed by law, must be approved by prior voter referendum.

At June 30, 2003, the county had a number of bonded debt issues outstanding in the amount of \$106,819,057. The debt issues include schools, administration and the regional library. All bond payments are appropriated annually in the operating budget for the school or general operating fund. As of June 30, 2003, the county's net general obligation debt was 2.14% of assessed value.

Frederick County is committed to maintaining a high bond rating and a level of indebtedness that can be managed with available resources. Other than the construction of a much needed administrative building and a regional library, school construction is the only "debt service" that the county currently undertakes. School construction debt continues to pose budget concerns since most of the funding source is local.

## **Budget Calendar FY 2004 – 2005**

<b>Month</b>	<b>Action</b>
November 12, 2003	Directors receive budget instructions for submitting request
November, 2003	Directors prepare budgets
December 10, 2003	Budget submissions due to Finance Department to prepare budget packets for Board of Supervisors and Finance Committee
January, 2004	Distribution of budget packets to Board of Supervisors and Finance Committee; County Administrator conducts preliminary review of budgets submitted by Directors
February, 2004	Proposed budget decisions and preparation of proposed budget
March 18, 2004	Budget advertised in newspaper
March 29, 2004	FY 2004 – 2005 Budget Public Hearing
April 14, 2004	FY 2004 – 2005 Budget Adoption
May-July, 2004	Preparation of Adopted Budget Document and submission of budget for award
July 1, 2004	Implementation of Fiscal Year 2004 - 2005



**Frederick County, Virginia**

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

**June 30, 2003**

<b>Year Ending June 30</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2004	7,646,720	4,918,486	12,565,206
2005	7,893,344	4,689,392	12,582,736
2006	7,864,354	4,320,134	12,184,488
2007	7,419,888	3,950,551	11,370,439
2008	6,913,178	3,593,737	10,506,915
2009 - 2013	31,320,673	12,984,148	44,304,821
2014 - 2018	23,136,351	6,371,381	29,507,732
2019 - 2023	13,994,549	1,690,222	15,684,771
2024	630,000	14,490	644,490
<b>Total</b>	<b>\$106,819,057</b>	<b>\$42,532,541</b>	<b>\$149,351,598</b>

## Frederick County, Virginia

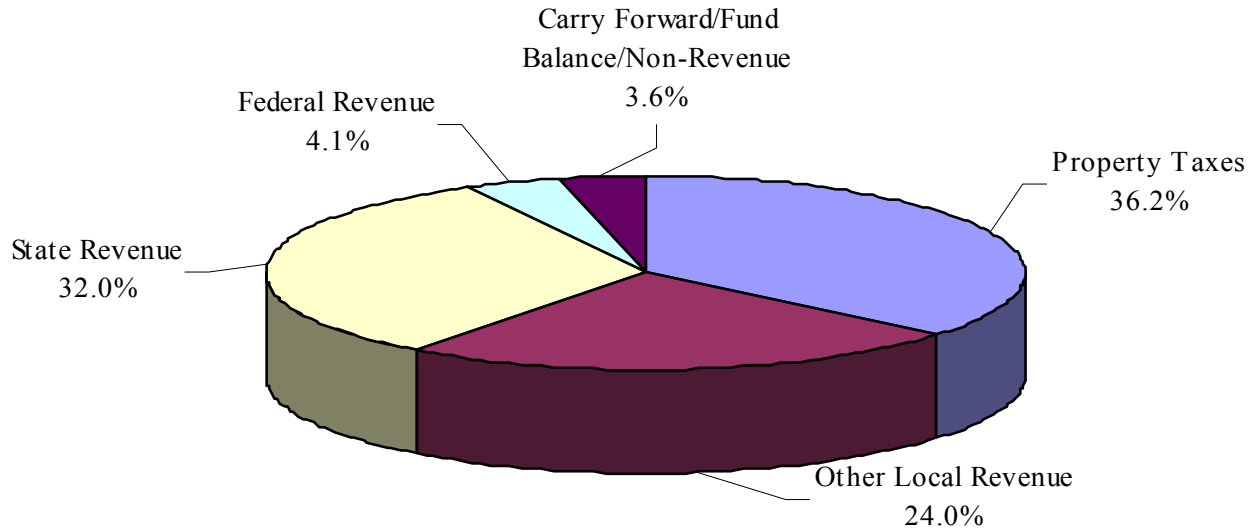
### Statement of Long-Term Indebtedness

Year Ending June 30, 2004

Description	Authorized And Issued	Prior Year Payments	Balance July 1 2003	Incurred During 2003-04	Total Columns 3 & 4	Principal Paid During 2003-04	Outstanding June 30 2004
<b>School Debt Fund</b>							
School Bonds	2,010,000	1,115,000	895,000		895,000	105,000	790,000
School Bonds	5,350,000	3,220,000	2,130,000		2,130,000	240,000	1,890,000
School Bonds	755,132	366,140	388,992		388,992	38,238	350,754
School Bonds	3,820,000	2,105,000	1,715,000		1,715,000	215,000	1,500,000
School Bonds	5,740,000	3,220,000	2,520,000		2,520,000	270,000	2,250,000
School Bonds	21,705,000	14,385,000	7,320,000		7,320,000	1,065,000	6,255,000
School Bonds	990,000	890,000	100,000		100,000	100,000	0
School Bonds	3,700,000	1,295,000	2,405,000		2,405,000	185,000	2,220,000
School Bonds	1,200,000	360,000	840,000		840,000	60,000	780,000
School Bonds	1,355,000	350,000	1,005,000		1,005,000	70,000	935,000
School Bonds	3,200,000	640,000	2,560,000		2,560,000	160,000	2,400,000
School Bonds	4,650,000	705,000	3,945,000		3,945,000	235,000	3,710,000
School Bonds	4,100,000	615,000	3,485,000		3,485,000	205,000	3,280,000
School Bonds	18,600,000	1,200,000	17,400,000		17,400,000	1,200,000	16,200,000
School Bonds	6,150,000	310,000	5,840,000		5,840,000	310,000	5,530,000
School Bonds	8,385,000	0	8,385,000		8,385,000	420,000	7,965,000
School Bonds	3,315,000	0	3,315,000		3,315,000	170,000	3,145,000
School Bonds	3,782,296	0	3,782,296		3,782,296	173,528	3,608,768
School Bonds	12,655,000	0	12,655,000		12,655,000	0	12,655,000
School Bonds	5,980,000	0	0	5,980,000	5,980,000	0	5,980,000
School Bonds	8,580,000	0	0	8,580,000	8,580,000	0	8,580,000
<b>State Literary Fund Loans</b>							
NREP	1,000,000	800,000	200,000		200,000	50,000	150,000
Indian Hollow Elem. School	2,000,000	1,400,000	600,000		600,000	100,000	500,000
D.J. Howard Addition	540,600	378,420	162,180		162,180	27,030	135,150
Middletown Elem. School	1,839,424	1,104,000	735,424		735,424	92,000	643,424
Redbud Run Elem. School	5,000,000	1,500,000	3,500,000		3,500,000	250,000	3,250,000
Sherando High Addition	1,500,052	450,012	1,050,040		1,050,040	75,002	975,038
James Wood High Addition	2,142,948	642,882	1,500,066		1,500,066	107,147	1,392,919
Stonewall Elem. School	4,640,000	1,160,000	3,480,000		3,480,000	232,000	3,248,000
Senseny Road Addition	3,000,000	750,000	2,250,000		2,250,000	150,000	2,100,000
<b>Other Indebtedness</b>							
DJ Howard Buyout	2,597,500	1,484,286	1,113,214		1,113,214	371,071	742,143
<b>TOTAL</b>	<b>150,282,952</b>	<b>40,445,740</b>	<b>95,277,212</b>	<b>14,560,000</b>	<b>109,837,212</b>	<b>6,676,016</b>	<b>103,161,196</b>

# FY 2004-2005 Total County Revenues

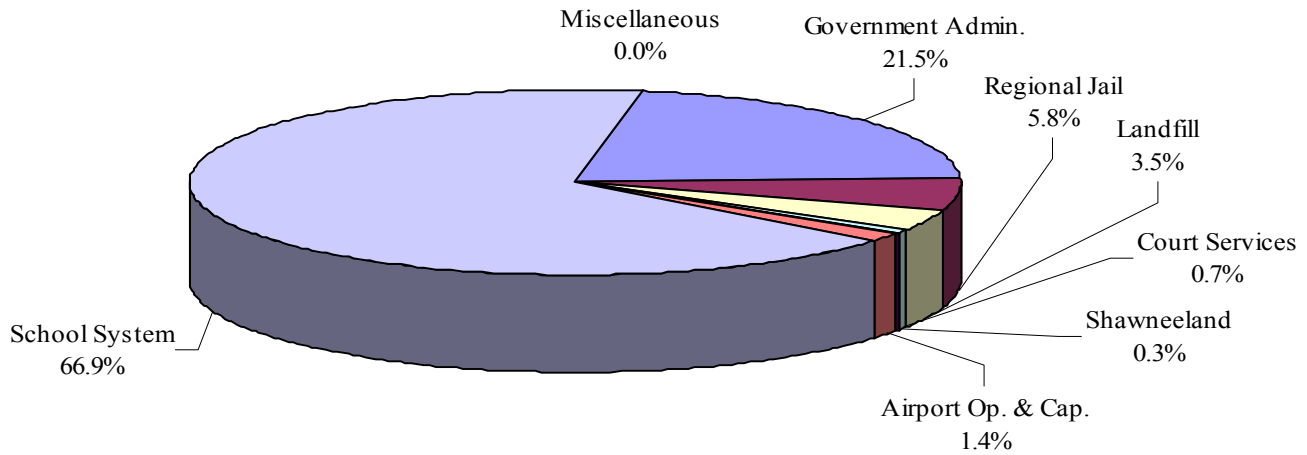
## \$180,532,087



	2002-03 Budgeted	2002-03 Actual	2003-04 Budgeted	2003-04 Estimated	2004-05 Adopted	% of Total
<b>Total County Revenues</b>						
<b>Local Revenue</b>						
Property Taxes	52,512,000	55,226,141	58,890,446	59,885,865	65,440,188	36.2%
Other Local Revenue	31,287,346	33,141,976	32,762,427	36,586,050	36,091,674	20.0%
Other Local Revenue - School Funds	6,000,490	7,125,484	6,110,161	6,154,803	7,270,748	4.0%
Subtotal	89,799,836	95,493,601	97,763,034	102,626,718	108,802,610	60.3%
<b>State Revenue</b>						
General Fund	6,507,589	7,250,399	6,453,323	7,975,856	6,432,719	3.6%
School Funds	39,568,192	39,760,270	41,799,362	42,125,571	46,486,676	25.7%
Other Funds	4,406,434	4,363,150	4,540,961	5,355,371	4,791,860	2.7%
Subtotal	50,482,215	51,373,819	52,793,646	55,456,798	57,711,255	32.0%
<b>Federal Revenue</b>						
General Fund	253,424	714,887	303,705	430,389	189,405	0.1%
School Funds	4,060,608	4,052,148	5,095,314	5,170,369	5,996,056	3.3%
Other Funds	225,600	310,112	546,375	999,314	1,298,000	0.7%
Subtotal	4,539,632	5,077,147	5,945,394	6,600,072	7,483,461	4.1%
<b>Carry Forward/Fund Balance/Non-Revenue</b>						
General Fund	5,093,599	578,256	3,937,500	3,974,011	5,054,387	2.8%
School Funds	35,352,423	39,819,819	27,893,760	37,868,238	1,336,266	0.7%
Other Funds	758,721	430,485	22,419	13,919	144,108	0.1%
Subtotal	41,204,743	40,828,560	31,853,679	41,856,168	6,534,761	3.6%
<b>Total Revenue</b>	<b>186,026,426</b>	<b>192,773,127</b>	<b>188,355,753</b>	<b>206,539,756</b>	<b>180,532,087</b>	<b>100.0%</b>

# FY 2004-2005 Total County Expenditures

## \$180,532,087

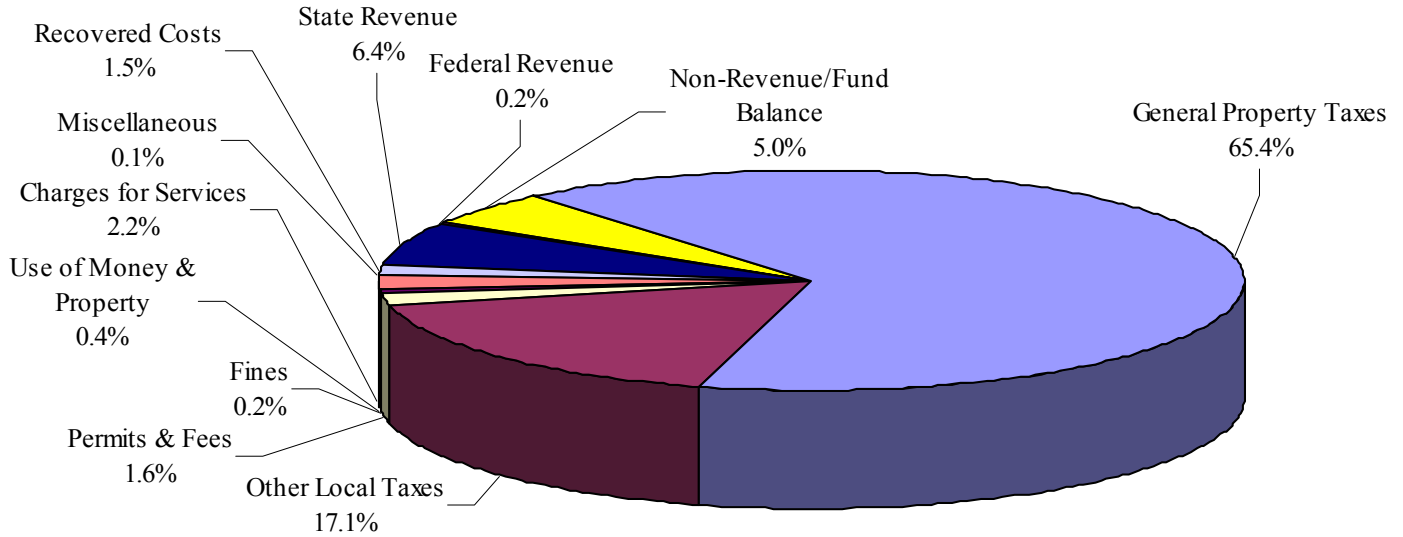


	2002-03 Budgeted	2002-03 Actual	2003-04 Budgeted	2003-04 Estimated	2004-05 Adopted	% of Total
<b>Total County Expenditures</b>						
<b>General Government</b>						
Administration	6,065,130	5,696,525	5,485,000	5,883,013	5,885,797	3.3%
Judicial Administration	1,160,545	1,135,395	1,162,541	1,165,550	1,319,141	0.7%
Public Safety	11,592,293	11,370,795	11,790,930	12,265,574	13,811,769	7.7%
Public Works	2,836,966	2,627,049	2,868,947	2,605,239	3,164,518	1.8%
Health/Welfare	4,384,165	4,597,304	4,852,224	4,808,646	5,376,185	3.0%
Community College	45,123	85,373	45,123	45,123	47,379	0.0%
Parks, Recreation & Cultural	4,008,867	3,817,099	3,951,864	4,020,401	4,313,212	2.4%
Community Development	2,042,461	3,554,287	2,324,348	4,903,172	2,392,802	1.3%
Miscellaneous	1,822,852	1,737,087	1,770,527	1,770,527	2,413,923	1.3%
Subtotal	33,958,402	34,620,914	34,251,504	37,467,245	38,724,726	21.5%
<b>Other Funds</b>						
Regional Jail	7,893,282	8,118,471	8,103,447	9,201,187	10,408,680	5.8%
Landfill	5,591,962	3,644,433	5,673,478	6,170,893	6,327,638	3.5%
Division of Court Services	1,100,424	1,040,968	1,123,812	1,074,244	1,281,617	0.7%
Shawneeland Sanitary District	526,850	363,922	441,200	510,890	516,455	0.3%
Airport Operating & Capital	1,987,503	1,264,643	1,724,925	2,919,262	2,454,665	1.4%
Miscellaneous	10,000	4,385	10,000	1,500	10,000	0.0%
Subtotal	17,110,021	14,436,822	17,076,862	19,877,976	20,999,055	11.6%
<b>School System</b>						
School Funds	91,832,693	89,662,605	100,080,023	102,086,472	108,092,940	59.9%
Debt Service Fund	9,775,310	9,755,273	11,147,364	11,147,364	12,465,366	6.9%
Capital Project Fund	33,350,000	27,775,147	25,800,000	33,833,038	250,000	0.1%
Subtotal	134,958,003	127,193,025	137,027,387	147,066,874	120,808,306	66.9%
<b>Total Expenditures*</b>	<b>186,026,426</b>	<b>176,250,761</b>	<b>188,355,753</b>	<b>204,412,095</b>	<b>180,532,087</b>	<b>100.0%</b>

\*Excludes transfers

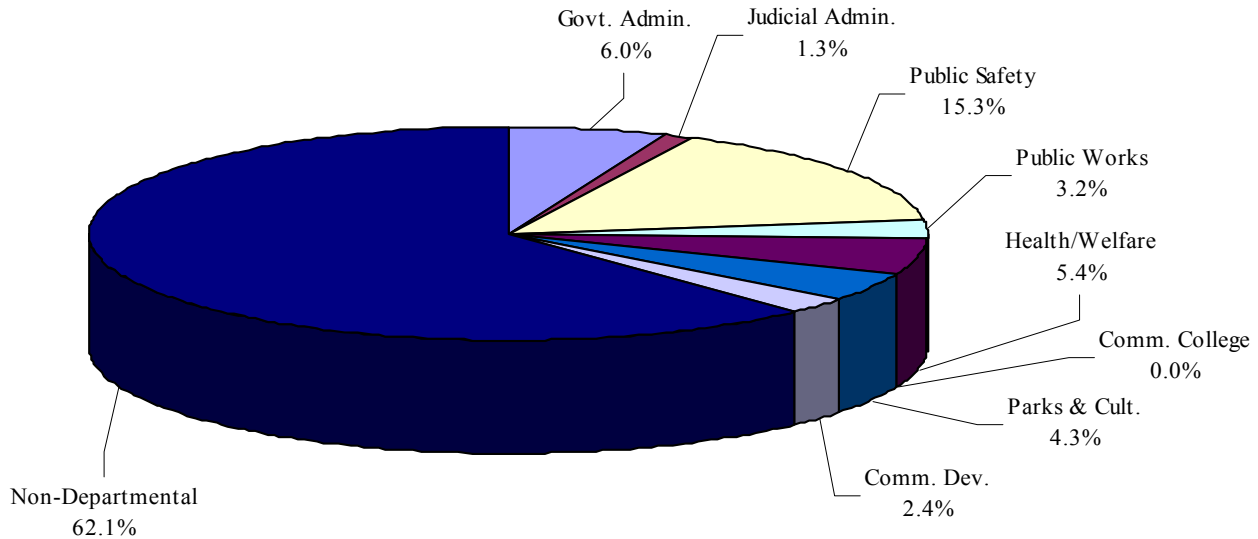
# FY 2004-2005 General Fund Revenues

## \$100,124,213



General Fund Revenues	2002-03 Budgeted	2002-03 Actual	2003-04 Budgeted	2003-04 Estimated	2004-05 Adopted	% of Total
<b>Local Revenue</b>						
General Property Taxes	52,512,000	55,226,141	58,890,446	59,885,865	65,440,188	65.4%
Other Local Taxes	15,494,758	16,189,271	16,550,160	17,573,100	17,155,291	17.1%
Permits and Privilege Fees	946,395	1,556,839	1,360,306	2,213,125	1,582,631	1.6%
Fines and Forfeitures	25,000	133,550	100,000	240,203	194,631	0.2%
Use of Money and Property	931,680	425,268	628,400	423,331	371,500	0.4%
Charges for Services	1,921,845	1,936,008	1,957,741	2,020,614	2,179,220	2.2%
Miscellaneous	148,696	212,212	41,699	84,251	60,023	0.1%
Recovered Costs	1,204,259	2,135,382	1,272,465	1,791,931	1,464,218	1.5%
Subtotal	73,184,633	77,814,671	80,801,217	84,232,420	88,447,702	88.3%
<b>State Revenue</b>						
Non-Categorical Aid	420,000	344,886	410,000	342,288	160,000	0.2%
Shared Expenses	2,440,308	2,559,390	2,392,482	2,338,292	2,369,505	2.4%
Categorical Aid	3,647,281	4,346,123	3,650,841	5,295,276	3,903,214	3.9%
Subtotal	6,507,589	7,250,399	6,453,323	7,975,856	6,432,719	6.4%
<b>Federal Revenue</b>						
Categorical Aid	253,424	714,887	303,705	430,389	189,405	0.2%
Non-Revenue/Fund Balance	5,093,599	578,256	3,937,500	3,974,011	5,054,387	5.0%
<b>Total General Fund Revenues</b>	<b>85,039,245</b>	<b>86,358,213</b>	<b>91,495,745</b>	<b>96,612,676</b>	<b>100,124,213</b>	<b>100.0%</b>

## FY 2004-2005 General Fund Expenditures \$100,124,213



General Fund Expenditures	2002-03 Budgeted	2002-03 Actual	2003-04 Budgeted	2003-04 Estimated	2004-05 Adopted	% of Total
<b>Functional Areas</b>						
Administration	7,169,683	5,810,934	5,635,521	6,033,534	6,016,173	6.0%
Judicial Administration	1,160,545	1,135,395	1,162,541	1,165,550	1,319,141	1.3%
Public Safety	11,592,293	12,301,236	12,755,860	13,778,982	15,362,230	15.3%
Public Works	2,836,966	2,627,049	2,868,947	2,605,239	3,164,518	3.2%
Health/Welfare	4,384,165	4,597,304	4,852,224	4,808,464	5,376,185	5.4%
Community College	45,123	85,373	45,123	45,123	47,379	0.0%
Parks, Recreation & Cultural	4,008,867	3,817,099	3,951,864	4,020,401	4,313,212	4.3%
Community Development	2,042,461	3,554,287	2,324,348	4,903,172	2,392,802	2.4%
Subtotal	33,240,103	33,928,677	33,596,428	37,360,465	37,991,640	37.9%
<b>Non-Departmental</b>						
Merit/Fringe Benefit/COLA Reserve	625,000	618,903	180,000	180,000	784,000	0.8%
Operational Contingency Reserve	100,000	27,460	300,000	300,000	300,000	0.3%
Capital Contingency Reserve	0	0	256,952	256,952	0	0.0%
Transfer to School Operating Fund	41,232,385	41,948,544	46,500,099	47,842,075	49,164,531	49.1%
Transfer to School Capital Fund	610,000	610,000	507,000	507,000	0	0.0%
Transfer to School Debt Service Fund	7,837,557	7,837,557	8,825,343	8,825,343	10,554,029	10.5%
Transfer to Consolidated Maint. Fund	296,348	296,348	296,348	296,348	296,348	0.3%
Transfer to Debt Service - County	1,097,852	1,090,724	1,033,575	1,033,575	1,033,575	1.0%
Subtotal	51,799,142	52,429,536	57,899,317	59,241,293	62,132,483	62.1%
<b>Total General Fund Expenditures</b>	<b>85,039,245</b>	<b>86,358,213</b>	<b>91,495,745</b>	<b>96,601,758</b>	<b>100,124,123</b>	<b>100.0%</b>

**FY 2004-2005**  
**Budget Summary by Category**

<b>Fund and Department</b>	<b>Personnel Expenses</b>	<b>Operating Expenses</b>	<b>Capital Expenses</b>
<b>General Fund:</b>			
Board of Supervisors	146,963	73,660	1,500
County Administrator	367,696	24,818	2,704
Personnel	211,994	36,784	2,300
Independent Auditor	0	46,600	0
Commissioner of the Revenue	771,489	172,679	11,750
Board of Assessors	40,148	133,300	0
Treasurer	599,705	406,167	2,600
Finance	441,367	112,500	2,500
Data Processing	326,247	71,700	48,152
Geographic Information Systems	183,660	34,375	10,000
Other	0	1,523,969	1,092
Electoral Board	34,050	11,379	70,675
Registrar	80,500	10,475	675
Circuit Court	0	48,300	0
General District Court	245	5,519	2,500
J & D Relations Court	400	4,250	2,900
Clerk of Circuit Court	115,249	45,257	0
Law Library	0	7,200	0
Detox Center	0	37,720	0
Commonwealth Attorney	878,915	58,208	8,832
Victim Witness Program	91,646	10,000	2,000
Sheriff	5,892,294	656,761	167,377
Volunteer Fire Departments	31,423	663,738	0
Ambulance And Rescue Service	0	380,917	0
Public Safety Contributions	0	1,768,759	0
Juvenile Court Probation	77,506	100,185	0
Inspections	692,008	93,255	1,850
Medical Examiner	0	1,000	0
Fire and Rescue	3,518,303	342,156	80,875
Public Safety Communications	527,464	256,506	109,943
Road Administration	0	30,700	0
Street Lights	0	19,233	0
General Engineering	258,072	43,490	4,000

**FY 2004-2005**  
**Budget Summary by Category**

<b>Fund and Department</b>	<b>Personnel Expenses</b>	<b>Operating Expenses</b>	<b>Capital Expenses</b>
Refuse Collection	490,745	563,488	5,322
Refuse Disposal	0	986,400	0
Maintenance Administration	200,240	11,082	0
County Office Buildings	0	311,019	0
Animal Shelter	169,796	69,131	1,800
Local Health Department	0	306,266	0
Northwestern Community Services	0	138,733	0
Eligibility - Administration	1,008,282	65,060	146,650
Public Assistance	0	1,606,207	0
State and Local Hospitalization	0	25,000	0
Area Agency on Aging	0	39,915	0
Property Tax Relief	0	408,000	0
Services Administration	1,149,675	136,750	125,050
Foster Care Recruitment	0	15,000	0
VIEW Program	74,338	14,530	4,200
Day Care Administration	47,055	23,400	4,200
Fraud Free Program	32,274	1,400	4,200
Community College	0	47,379	0
Parks Administration	330,565	111,118	10,641
Parks Maintenance	624,225	22,543	70,100
Recreation Centers	1,088,882	306,178	28,200
Clearbrook Park	122,329	241,163	82,400
Sherando Park	105,075	232,329	59,500
Regional Library	0	877,964	0
Planning and Development	739,186	118,043	48,640
EDC	199,381	828,243	18,270
Zoning Board	2,520	2,730	0
Building Appeals Board	150	400	0
Lord Fairfax Planning Distric Comm.	0	25,635	0
Gypsy Moth/Biosolids	47,256	74,700	600
Soil and Water Conservation District	122,059	7,875	0
Extensions	73,701	82,213	1,200
Transfers	0	62,132,483	0
<b>General Fund Total</b>	<b>21,915,078</b>	<b>77,063,937</b>	<b>1,145,198</b>



**FY 2004-2005**  
**Budget Summary by Category**

<b>Fund and Department</b>	<b>Personnel Expenses</b>	<b>Operating Expenses</b>	<b>Capital Expenses</b>
<b>Regional Jail Fund</b>	<b>7,916,294</b>	<b>2,340,545</b>	<b>151,841</b>
<b>Landfill Fund</b>	<b>1,415,705</b>	<b>3,374,433</b>	<b>1,537,500</b>
<b>Division of Court Services Fund:</b>			
Alcohol Safety Action Program	342,837	171,722	18,000
Administration	162,578	0	0
"Starting Point" Public Inebriate Center	321,600	53,332	500
Community Corrections Program	151,269	48,629	11,150
<b>Court Services Fund Total</b>	<b>978,284</b>	<b>273,683</b>	<b>29,650</b>
<b>Shawneeland Sanitary District Fund</b>	<b>198,870</b>	<b>238,585</b>	<b>79,000</b>
<b>Airport Operating Fund</b>	<b>385,690</b>	<b>788,845</b>	<b>202,405</b>
<b>Unemployment Compensation Fund</b>	<b>0</b>	<b>10,000</b>	<b>0</b>
<b>Consolidated Maintenance Fund</b>	<b>0</b>	<b>500,000</b>	<b>0</b>
<b>School Operating Fund:</b>			
School Instruction	69,684,285	7,603,897	1,440,180
Admin./Attendance and Health Services	4,188,472	835,187	30,500
Pupil Transportation Services	4,814,002	1,148,246	711,900
Operation & Maintenance Services	4,291,675	4,066,526	19,500
Facilities	65,000	1,500	0
<b>School Operating Fund Total</b>	<b>83,043,434</b>	<b>13,655,356</b>	<b>2,202,080</b>
<b>School Debt Service Fund</b>	<b>0</b>	<b>12,465,366</b>	<b>0</b>
<b>School Transfers</b>	<b>0</b>	<b>365,830</b>	<b>0</b>
<b>School Food Service Fund</b>	<b>1,806,295</b>	<b>1,478,539</b>	<b>630,060</b>
<b>School Textbook Fund</b>	<b>0</b>	<b>859,440</b>	<b>0</b>
<b>School Trust Funds</b>	<b>0</b>	<b>1,100</b>	<b>0</b>
<b>NREP Operating Fund</b>	<b>2,992,229</b>	<b>696,336</b>	<b>208,071</b>
<b>NREP Textbook Fund</b>	<b>0</b>	<b>30,000</b>	<b>0</b>
<b>School Construction Fund</b>	<b>0</b>	<b>0</b>	<b>250,000</b>
<b>Airport Capital Fund</b>	<b>0</b>	<b>0</b>	<b>1,077,725</b>

**V. IMPACT OF THE FY 2003-2004 BUDGET**

**EXPENDITURES**

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

DEPARTMENT	BUDGETED PERSONNEL			FY 2005 CHANGE
	# OF EMPLOYEES FY 2002-03	# OF EMPLOYEES FY 2003-04	# OF EMPLOYEES FY 2004-05	
Board of Supervisors	1	1	1	
County Administrator	4	4	4	
Personnel	4	4	4	
Commissioner of the Revenue	14	15	16	1
Treasurer	11	11	11	
Finance	7	7	7	
Data Processing	3	3	4	1
G. I. S.	2	2	3	1
Registrar	1	1	1	
Clerk of the Circuit Courts	7	6	7	1
Commonwealth Attorney	10	9	10	1
Victim Witness Program	1	2	2	
Sheriff	96	100	107	7
Juvenile Court Probation	3	2	2	
Inspections	12	12	14	2
Fire and Rescue	44	50	68	18
Public Safety Communications	11	11	11	
General Engineering	3	4	5	1
Refuse Collection	1	1	2	1
Maintenance	4	4	5	1
Animal Shelter	4	4	4	
Social Services	44	46	46	
Parks and Recreation	29	29	29	
Planning	13	13	13	
EDC	3	3	3	
Gypsy Moth Suppression	1	1	1	
Soil & Water Conservation	4	4	3	-1
Extensions	2	2	2	
Regional Jail	122	124	154	30
Landfill	18	18	27	9
Division of Court Services	20	19	21	2
Shawneeland Sanitary District	4	4	5	1
Airport	9	9	9	
<b>SUBTOTAL</b>	<b>512</b>	<b>525</b>	<b>601</b>	<b>76</b>
Schools	1692	1798	1836	38
<b>GRAND TOTAL</b>	<b>2,204</b>	<b>2,323</b>	<b>2,437</b>	<b>114</b>

The reasons for the change in personnel are described below:

- A new Auditor has been added in FY 2005 for the Commissioner of the Revenue's Office.
- A PC Technician has been added to the Data Processing Department for FY 2005.
- A GIS Analyst has been added in FY 2005 for the GIS Department.
- A Deputy Clerk position has been added in FY 2005 in the Clerk of the Circuit Court's budget.
- An Office Assistant has been added to the Commonwealth Attorney's Office for FY 2005.
- Five Deputy positions and two Investigators were added in the Sheriff's Office during FY 2004.
- An Inspector II and a Secretary II were added to the Inspections Department during FY 2004.
- Fourteen firefighters were added during FY 2004 and four in FY 2005 to the Fire and Rescue budget.
- An Environmental Inspector was added to the General Engineering budget during FY 2004.
- A Recycling Coordinator was added to the Refuse Collection budget during FY 2004.
- A Custodian was added to the Maintenance Department during FY 2004.
- A Conservation Technician was eliminated from the Soil & Water Conservation Budget due to budget constraints.
- Eighteen Correctional Officers, one Investigator, four office positions and two LPN's were added to the Regional Jail during FY 2004. Three cooks, one Maintenance Technician and one Case Worker are being added in FY 2005.
- Three Laborers and one Landfill Technician were added to the Landfill budget during FY 2004 and three Landfill Technicians and two Laborers have been added starting in FY 2005.
- A facility aide was added to Division of Court Services during FY 2004 and an Office Assistant in FY 2005.
- Thirty-one teachers and aides, five positions for Admiral Richard E. Byrd Middle School, five bus drivers, one support position and four positions for NREP have been included in the FY 2005 budget. The FY 2005 original budget reflects the elimination of Gainesboro Elementary School's positions. Also included in the total are two NREP and ten instructional and support positions approved since the original FY 2004 budget.

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

DEPARTMENT	FY 2001-02	FY 2002-03	FY 2003-04
Board of Supervisors	2	2	2
Commissioner of the Revenue	2	1	1
Registrar	4	2	3
Commonwealth Attorney	4	2	4
Victim/Witness Program	1	0	0
Sheriff	5	5	8
Inspections	3	3	3
Fire and Rescue	19	3	15
Public Safety Communications	3	1	2
Refuse Collection	26	21	23
Maintenance	4	4	6
Animal Shelter	3	2	2
Parks and Recreation	211	66	328
Planning	1	0	1
EDC	1	1	2
Gypsy Moth Program	2	1	2
Soil and Water	0	1	0
Regional Jail	0	2	3
Landfill	8	2	7
Division of Court Services	17	13	15
Shawneeland	2	1	0
Schools*	492	545	635
<b>GRAND TOTAL</b>	<b>810</b>	<b>678</b>	<b>1,062</b>

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

## EXPENDITURES BY SOURCE

	2003-04 Adopted	03-04 % of Total	2004-05 Adopted	04-05 % of Total	%
					Change
General Government	\$5,485,000	2.91%	\$5,885,797	3.26%	7.31%
Judicial Administration	1,162,541	0.62%	1,319,141	0.73%	13.47%
Public Safety	11,790,930	6.26%	13,811,769	7.65%	17.14%
Public Works	2,868,947	1.52%	3,189,518	1.77%	11.17%
Health/Welfare	4,852,224	2.58%	5,351,185	2.96%	10.28%
Community College	45,123	0.02%	47,379	0.03%	5.00%
Parks, Recreation & Cultural	3,951,657	2.10%	4,313,212	2.39%	9.15%
Community Development	2,324,348	1.23%	2,392,802	1.33%	2.95%
Non-Departmental	1,770,527	0.94%	2,413,923	1.34%	36.34%
Regional Jail	8,103,447	4.30%	10,408,680	5.77%	28.45%
Landfill	5,673,478	3.01%	6,327,638	3.50%	11.53%
Division of Court Services	1,123,812	0.60%	1,281,617	0.71%	14.04%
Shawneeland Sanitary District	441,200	0.23%	516,455	0.29%	17.06%
Airport Operating & Capital	1,724,925	0.92%	2,454,665	1.36%	42.31%
School Funds	100,080,023	53.13%	108,092,940	59.87%	8.01%
School Construction Fund	25,800,000	13.70%	250,000	0.14%	-99.03%
School Debt Service	11,147,364	5.92%	12,465,366	6.90%	11.82%
Unemployment Fund	10,000	0.01%	10,000	0.01%	0.00%
<b>Total*</b>	<b>\$188,355,546</b>	<b>100.0%</b>	<b>\$180,532,087</b>	<b>100.0%</b>	<b>-4.15%</b>

\*Less transfers between funds

Listed below are highlights of major shifts in expenditures relative to the FY 2004-2005 Adopted Budget:

**General Government Administration:** Expenditures in this category decreased by 9.31%, or \$400,797. Salaries and fringes increased by \$338,000. This amount includes three new positions in three departments. The Board of Assessors decreased by \$170,000. Other increases can be attributed to the purchase of voting machines at a cost of \$70,000, data processing fees escalated roughly \$63,000 and professional services for the Treasurer at a cost of \$50,000.

**Judicial Administration:** This category's expenditures increased by \$156,600, or 13.47%. Salaries and fringes increased by \$127,000 which includes two new positions. Other increases were realized in the circuit court payment to the City of Winchester and in travel, office supplies and capital purchases.

**Public Safety:** Expenditures in this area increased by \$2,020,839, or 17.14%. The majority of this increase is attributed to salary and fringe increases totaling \$1.6 million. This amount includes 23 new positions hired during FY 2004 and four additional positions starting in FY 2005. The county's donations to the individual fire departments went up by a total of \$38,000. Capital purchases such as radios, pagers, five vehicles for the Sheriff and computer hardware and software increased by \$85,000. Operating expenses such as gasoline, insurance, postage and telephone, travel and police supplies increased by \$50,000 for the Sheriff and \$84,000 for Fire and Rescue.

**Public Works:** Public Works expenditures increased by \$320,571, or 11.17%. Salaries and fringes increased by \$161,300 mainly due to three new positions added during FY 2004. Trash and recycling services increased by \$106,000.

**Health and Welfare:** Expenditures for Health and Welfare increased by \$498,961, or 10.28%. Personnel costs for the Social Services Department grew by approximately \$231,000. New programs such as Adoption Incentive, Hard-To-Serve Grant and TANF Disability Grant increased Public

Assistance Funds by \$89,000. Tax Relief to the elderly and handicapped escalated by \$153,000. Increases totaling approximately \$44,000 in donations to the health department, Northwestern Community Services and Shenandoah Area Agency on Aging are also included.

**Parks, Recreation and Cultural:** Expenditures in this category increased by \$361,348, or 9.14%. Personnel costs rose by roughly \$79,000. Capital purchases and projects increased by \$170,200 over FY 2004. Repairs to buildings and grounds and increased agricultural supplies for Sherando Park account for \$39,000 of the increase. The cultural component of this category consists of funding for the regional library, which is budgeted at \$877,664, a 5% increase.

**Community Development:** This category increased by 2.95%, or \$68,454. Salaries and fringes increased in the category by \$18,946. Economic Development Incentive funds were increased by \$140,000 while in the same category, Gypsy Moth expenditures decreased by \$127,000.

**Non-Departmental:** Appropriations in this category consist of 1) reserve for COLA and fringe benefit increases in the amount of \$784,000; 2) operational contingency in the amount of \$300,000; and 3) debt payments totaling \$1,033,575 for the county government administration building and Bowman Library.

**Regional Jail Fund:** This fund increased by \$2,305,233, or 28.45% over FY 2004. Of this amount, over \$1.8 million can be attributed to salary and fringe increases with the hiring of 25 new employees in FY 2004 and five in FY 2005. The cost of housing inmates at other facilities due to overcrowding increased the budget by \$117,000. Operating increases of \$36,000 were realized in repair and maintenance, other contractual services, postage and telephone, office supplies, food supplies, laundry supplies, uniforms, travel and other operating supplies. Anticipated capital purchases increased by roughly \$43,000.

**Landfill Fund:** Fund expenses for the Landfill increased by \$654,160, or 11.53%. Increases in personnel total over \$398,000. Operating expenses decreased by roughly \$649,000 mainly due to a smaller contract with a rock crusher. Budgeted improvements to the landfill increased by \$905,000 and included the purchase of a 35 ton off road rock truck, construction of a new Citizens Convenience Site, relocation of the truck scales and the construction of a truck wash system.

#### **Landfill Tipping Fee Rate – FY 2004-05**

Municipal Rate	\$ 25 per ton
Construction/Demolition Debris	\$ 30 per ton
Municipal Sludge	\$ 8 per ton
Commercial/Industrial (Sliding Scale)	
Less than 12,000 tons/year	\$ 38 per ton
More than 12,000 but less than 24,000 tons/year	\$ 36 per ton
More than 24,000 but less than 36,000 tons/year	\$ 34 per ton
More than 36,000 but less than 48,000 tons/year	\$ 32 per ton
More than 48,000 tons/year	\$ 30 per ton

**Division of Court Services:** This fund increased by \$157,805, or 14.04%. Salary and fringe increases made up \$142,000 of this increase. The remaining increase can be attributed to professional services.

**Airport Operating and Capital:** This category increased \$729,740, or 42.31%. The Airport Operating budget increased approximately \$123,000 due to operating increases and an increase in the purchase of fuel for resale. The Airport Capital budget increased by \$606,250 mainly due to anticipated land acquisitions.

**School System:** The original budget, approved in April 2004, allows for an \$8,272,194 increase in the school operating fund. Enrollment is expected to increase by 329 students which accounts for one-fourth of the increase. Staff salaries have lagged behind area and regional divisions for several years causing turnover and training expenses as well as disrupting the continuity in the delivery of service to students. A minimum of 7% salary increase was needed on most salary scales; however the FY 2005 budget allows for a 5.6% adjustment at a cost of \$3,866,649. The General Assembly endorsed a retirement contribution rate increase equating to a 23% rise, or \$1,141,000 in new dollars. Also, the first phase of operating dollars for the fourth middle school is experienced in the budget, \$168,381. Finally, two new restricted grants from outside sources account for \$980,219 and require no new local funds.

**School Construction Fund:** The school construction fund of \$250,000 represents the amount of funding necessary for the water & sewer connection for Stonewall Elementary School. The funds for this project are local dollars. Also approved for this fund are carry-forward appropriations for any current Capital Improvements Plan project underway, up to the project estimate. The current projects are the completion of James Wood Middle School renovations and construction of the Admiral Richard E. Byrd Middle School and an eleventh elementary school.

**School Debt Service:** School Debt Service has increased \$1,728,686 over the previous year. The increase reflects the debt service on VPSA issues for the final phases of Millbrook High School, continued renovations to James Wood Middle School and the initial phases of the fourth middle school.

### *Ten Year Budget Comparison*

Fund	FY 95-96	FY 96-97	FY 97-98	FY 98-99	FY 99-00	FY 00-01	FY 01-02	FY 02-03	FY 03-04	FY 04-05
General Fund	16,995,386	18,950,498	21,836,363	24,195,368	27,216,915	31,710,633	31,340,603	33,958,402	34,251,504	38,724,726
School Funds	74,979,937	85,122,187	87,270,384	82,804,432	92,745,632	104,791,580	147,862,263	134,958,003	137,027,387	120,808,306
Regional Jail	4,343,962	4,359,085	5,108,678	5,304,136	6,086,236	6,731,991	7,339,846	7,893,282	8,103,447	10,408,680
Landfill	3,822,000	4,094,400	4,213,312	4,061,557	4,481,551	4,993,369	5,500,946	5,591,962	5,673,478	6,327,638
Division of Court Services	795,606	739,043	738,257	791,908	821,566	902,208	976,873	1,100,424	1,123,812	1,281,617
Shawneeland	393,169	371,481	403,852	421,287	427,236	515,764	531,860	526,850	441,200	516,455
Airport Operating & Capital	4,010,439	1,737,511	2,253,617	1,877,104	1,961,221	3,504,856	1,574,502	1,987,503	1,724,925	2,454,665
Unemployment Compensation	20,000	20,000	20,000	20,000	10,000	10,000	10,000	10,000	10,000	10,000
Total*	105,360,499	115,394,205	121,844,463	119,475,792	133,750,357	153,160,401	195,136,893	186,026,426	188,355,753	180,532,087

\* excludes transfers between funds

## REVENUES

### *General Property Taxes:*

<b>General Property Taxes</b>	<b>2002-03 BUDGETED</b>	<b>2002-03 ACTUAL</b>	<b>2003-04 BUDGETED</b>	<b>2003-04 ESTIMATED</b>	<b>2004-05 ADOPTED</b>
Current Real Prop. Taxes	22,700,000	25,577,394	28,577,946	28,996,824	32,777,946
Current Public Svc. Corp. Taxes	1,400,000	1,223,434	1,000,000	1,017,180	1,125,000
Current Personal Property Taxes*	28,000,000	27,648,377	28,800,000	29,263,005	30,800,000
Penalties	300,000	520,647	400,000	423,204	515,000
Interest & Costs on Taxes	100,000	239,417	100,000	161,604	200,000
Credit Card Charges	0	(758)	0	(2,640)	242
Newspaper Ad for Delinquent Accounts	2,500	2,570	2,000	2,796	2,000
Admin. Fees for Liens	9,500	15,060	10,500	23,892	20,000
<b>TOTAL</b>	<b>52,512,000</b>	<b>55,226,141</b>	<b>58,890,446</b>	<b>59,885,865</b>	<b>65,440,188</b>

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

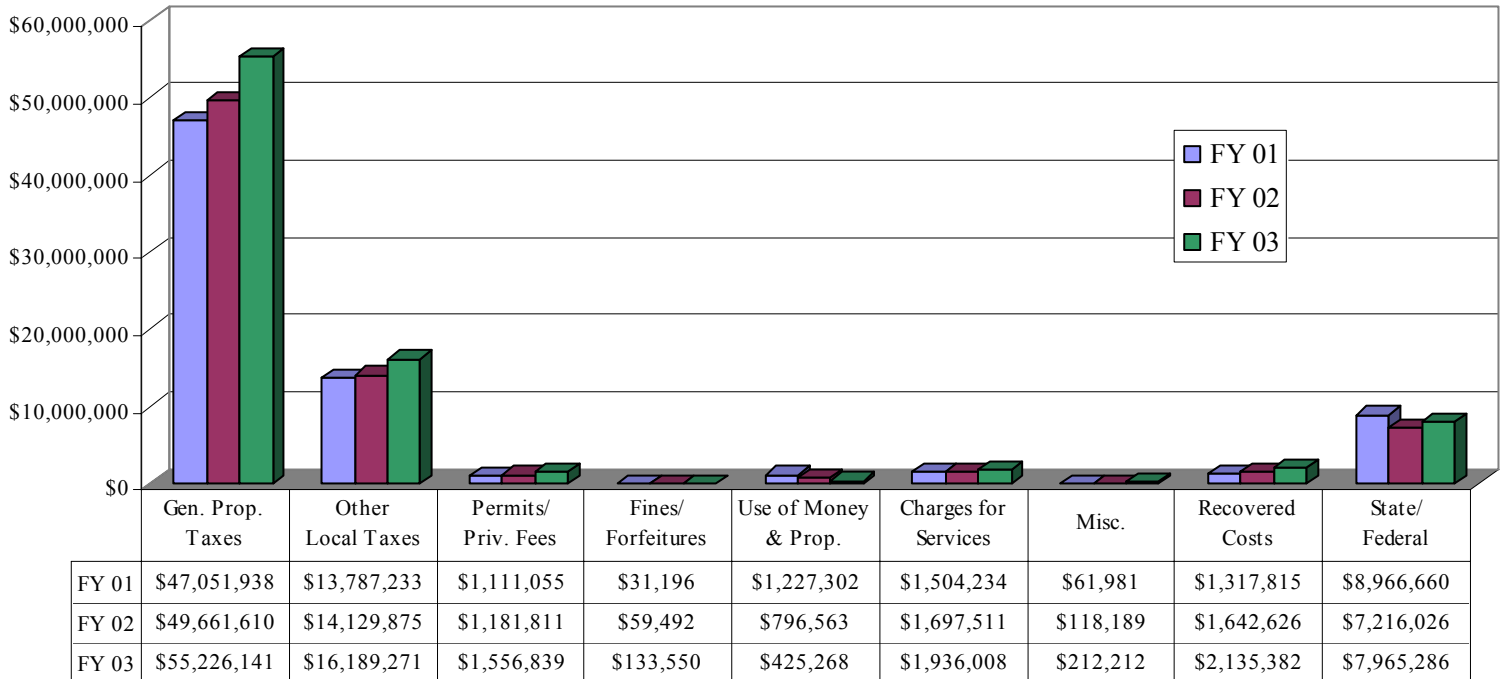
General property taxes mainly consist of real estate and personal property taxes. Both real and personal property are assessed at 100% valuation. Tax rates are applied per \$100 of assessed value. All real and personal property taxes are due December 5 and June 5.

Real property taxes are paid by all landowners: residential, commercial/industrial and rural. The FY 2005 Adopted Budget reflects an increase in real property taxes. Although the tax rate set by the Board of Supervisors for calendar year 2004 did not change, it is anticipated that the county real property reassessment that is planned to be effective January 1, 2005 will reflect an increase in property values. The reassessment will not result in a rollback rate that is neutral. With a real estate tax rate of 73 cents per \$100 of assessed value, Frederick County continues to be lower than surrounding areas, which continues to attract citizens.

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. Currently, the state is phasing in the "no car tax" and is billed for a portion of the tax on resident's personal vehicles. The state portion returned to the locality is included in Current Personal Property Taxes.

When projecting revenues, several factors are considered. Trends are studied along with local and state economy projections. The Department of Economic Development assists with the knowledge of new industry or existing industry growth in the area. The elected Commissioner of the Revenue, who is responsible for "billing" the taxes, also plays a vital role. Projections are compiled by the Finance Department.

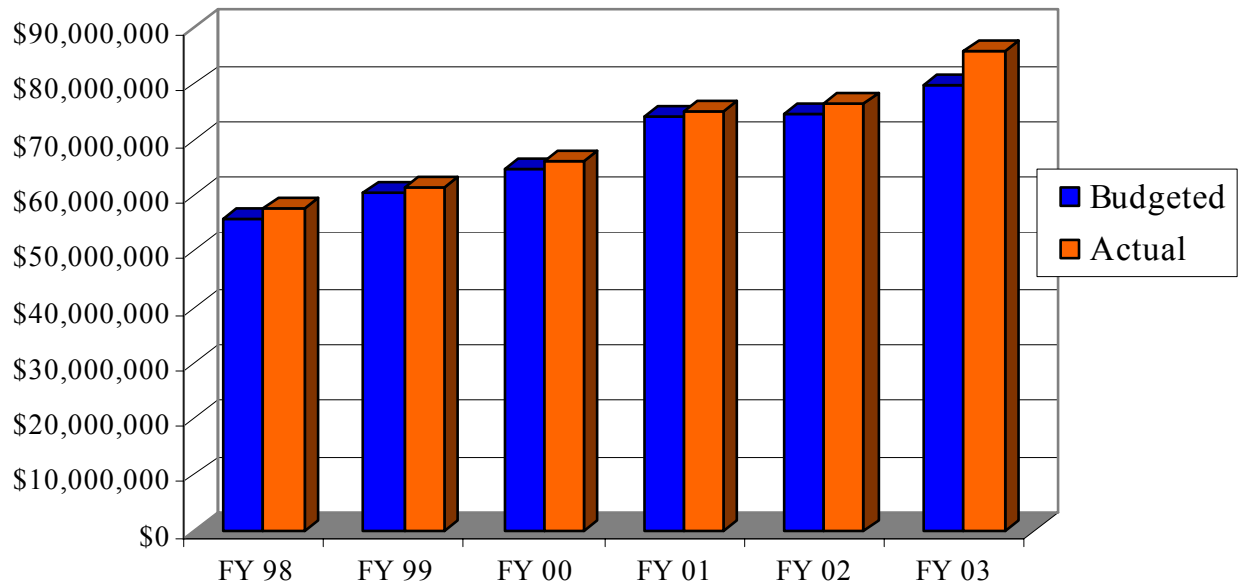
## General Fund Revenue Comparison



The chart above gives an actual General Fund Revenue Comparison. As shown, General Property Taxes comprise approximately 65% of the general fund revenue. The second largest revenue source is Other Local Taxes which equals close to 19% of the revenue. The remaining categories combined equal the remaining 16%.



## General Fund Revenue Analysis

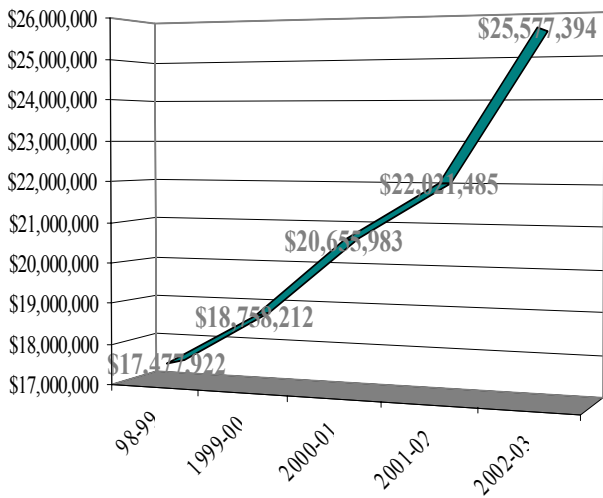


The above chart shows FY 1998 – FY 2003 budgeted to actual revenue. As the chart indicates, the gap between budgeted and actual revenue has become larger over the last two fiscal years. The information on this chart reflects those amounts found in the audited Comprehensive Annual Financial Report.

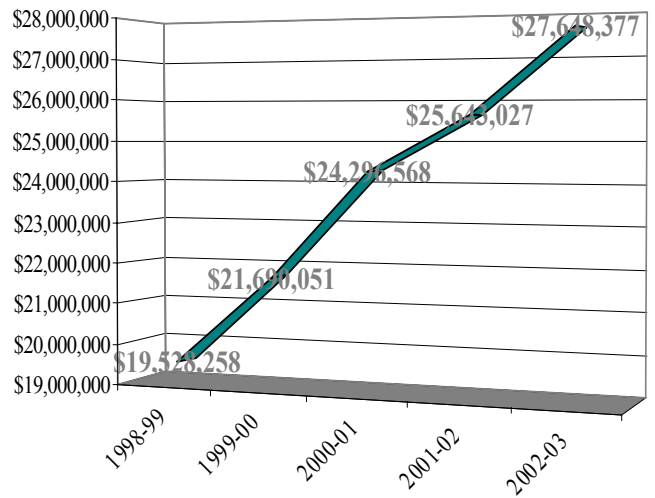
## Property Tax Rates Last Ten Calendar Years

Calendar Year	Real Estate	Personal Property	Machinery and Tools	Mobile Homes	Public Utility	
					Real Estate	Personal Property
1995	0.55	4.25	2.00	0.55	0.55	4.25
1996	0.60	4.25	2.00	0.60	0.60	4.25
1997	0.59	4.20	2.00	0.59	0.59	4.20
1998	0.59	4.20	2.00	0.59	0.59	4.20
1999	0.59	4.20	2.00	0.59	0.59	4.20
2000	0.64	4.20	2.00	0.64	0.64	4.20
2001	0.61	4.20	2.00	0.61	0.61	4.20
2002	0.61	4.20	2.00	0.61	0.61	4.20
2003	0.73	4.20	2.00	0.73	0.73	4.20
2004	0.73	4.20	2.00	0.73	0.73	4.20

General Property Tax Revenue  
Last Five Years



Personal Property Tax Revenue  
Last Five Years



*Tax-Exempt Status for Non-Profit Organizations*

The following is a list of tax-exempt non-profit organizations in Frederick County:

Non-Profit Organization	Assessed Prop. Value	2004 Tax Liability	Non-Profit Organization	Assessed Prop. Value	2004 Tax Liability
American Legion	636,900	4,649	Round Hill Volunteer Fire Company	235,500	1,719
American Red Cross	1,421,800	10,379	Round Hill Ruritan Club	143,800	1,050
Assoc. for the Preservation	2,553,300	18,639	The Salvation Army	1,926,900	14,066
Back Creek Ruritan	162,000	1,183	Shenandoah Area Council, Inc.	1,365,000	9,965
Cedar Creek Battlefield Foundation	1,060,800	7,744	Shenandoah Valley Community	114,600	837
Clearbrook Volunteer Fire Company	207,800	1,517	Star Tannery Volunteer Fire Co.	147,500	1,077
Conservation Club	755,300	5,514	Stephens City Fire Company	456,800	3,335
Elks Club of Winchester, Inc.	760,600	5,552	Stephens City Lodge No. 2483	386,500	2,821
Gainesboro Fire Company	355,800	2,597	Stone House Foundation, Inc.	868,400	6,339
Gainesboro Ruritan Club, Inc.	20,800	152	Stonewall District Ruritan	537,100	3,921
Gore Fire Company	234,700	1,713	Supreme Council of the House	478,600	3,494
Grafton School, Inc.	1,224,100	8,936	Tri-County Virginia OIC	476,300	3,477
Greenwood Volunteer Fire Company	367,000	2,679	Trustees of the Gravel Springs	14,000	102
Kernstown Battlefield Association	2,789,400	20,363	V. F. W. of the U. S.	125,500	916
Leary Educational Foundation	5,861,300	42,787	Wayside Inn Since 1797, Inc.	200	1
Middletown Fire Department	649,800	4,744	Wayside Museum of America	330,900	2,416
Millwood Station Fire Company	453,000	3,307	David F. Williams	126,600	924
National Trust for Historic Preserv.	2,225,100	16,243	Winchester Izaak Walton Club	424,200	3,097
Nature Conservancy	22,800	166	Winchester Lodge No. 1283	994,100	7,257
North Mountain Volunteer Fire Co.	321,400	2,346	Winchester Medical Center	2,522,300	18,413
Northwestern Workshop, Inc.	756,400	5,522	Woodmen of the World	320,400	2,339
Potomac Appalachian Trail Club	208,400	1,521	Youth Development Center	936,400	6,836
Reynolds Store Volunteer Fire Co.	289,800	2,116			
			TOTAL	36,269,900	264,771

*Other Local Taxes:*

Other Local Taxes	2002-03 BUDGETED	2002-03 ACTUAL	2003-04 BUDGETED	2003-04 ESTIMATED	2004-05 ADOPTED
Local Sales & Use Taxes	5,200,000	5,276,009	5,300,000	5,638,264	5,614,428
Utility Taxes - Telephone	260,000	254,920	300,000	275,222	147,096
Utility Taxes - Electric	1,892,848	2,056,777	2,000,000	1,933,272	2,256,376
Utility Taxes - Gas	300,958	597,431	500,000	549,120	597,431
Gross Receipts Tax - Utilities	261,609	64,057	250,000	83,160	64,000
Business & Prof. Occup. Licenses	2,800,000	2,804,163	2,950,000	3,210,048	2,950,000
Motor Vehicle Licenses	1,275,000	1,246,795	1,700,000	1,699,795	1,700,000
Auto Rental Tax	130,000	82,276	0	111,564	0
Bank Stock Taxes	60,000	158,352	70,000	117,185	150,000
Recordation Taxes	709,343	1,053,111	800,000	1,210,044	1,000,000
Tax on Wills	4,000	11,748	10,000	8,172	5,800
Add'l Tax on Deeds of Conveyance	130,000	217,908	200,000	295,128	200,000
Meals Tax and Motel Taxes	2,450,000	2,344,510	2,450,000	2,420,727	2,450,000
Street Lights	21,000	21,214	20,160	21,399	20,160
TOTAL	15,494,758	16,189,271	16,550,160	17,573,100	17,155,291

Other local taxes included sales tax, utility taxes, Business and Professional Occupational taxes, hotel and motel taxes, recordation taxes and meals taxes. This category shows an estimated increase of \$605,131, or 3.6%. Local sales taxes consist of the portion of the state sales tax that is remitted to the locality. The state sales tax is 4.5% with the state returning 1% of the 4.5% back to the locality. The FY 03 adopted budget included both an increase in meals tax and motor vehicle licenses, which largely contributed to the increase in this category last year. The FY 04 budget includes a \$5 increase in motor vehicle licenses. The FY 2005 budget does not include any increases.

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 increased at a steady rate due to an improved economy and greater efforts on enforcement of all businesses obtaining a business license.

Recordation taxes are \$2.00 per \$1,000 of property recorded. Fifty cents is retained by the county with the remaining balance submitted to the state. As a result of increased real estate transactions, the county continues to show an increase in recordation taxes although recordation taxes did not meet budget expectations.

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

*Permits, Fees & Licenses:*

<b>Permits, Fees &amp; Licenses</b>	<b>2002-03 BUDGETED</b>	<b>2002-03 ACTUAL</b>	<b>2003-04 BUDGETED</b>	<b>2003-04 ESTIMATED</b>	<b>2004-05 ADOPTED</b>
Dog Licenses	18,094	21,193	18,094	27,060	18,094
Land Use Application Fees	4,500	6,075	4,500	7,872	3,000
Transfer Fees	3,000	3,773	3,000	4,104	4,000
Franchise Fees	296,655	334,778	300,000	368,678	300,000
Development Review Fees	110,646	257,605	303,362	468,156	425,987
Building Permits	275,864	490,159	345,124	734,232	423,909
1% State Fees	3,500	68	0	5,566	0
Electrical Permits	89,280	135,346	119,466	201,432	118,992
Plumbing Permits	59,520	115,151	92,918	148,092	96,681
Mechanical Permits	69,440	119,041	106,192	160,668	104,118
Special Inspections	496	50	200	125	200
Sign Permits	1,400	2,180	2,100	1,680	2,100
Permits - Commercial Burning	1,500	1,050	1,500	1,140	1,500
Explosive Permits	500	750	1,100	300	1,100
Blasting Permits	2,000	1,140	2,000	1,300	2,000
Institutional Inspections Permits	0	30	0	0	0
FM Training Services	0	50	150	500	0
Annual Blasting Permits	0	350	200	250	350
Annual Burning Permits	0	500	400	700	600
Land Disturbance Permits	4,000	67,550	60,000	81,270	80,000
Fire Lane Violations	6,000	0	0	0	0
<b>TOTAL</b>	<b>946,395</b>	<b>1,556,839</b>	<b>1,360,306</b>	<b>2,213,125</b>	<b>1,582,631</b>

Permits, Fees and Licenses mainly include dog licenses, building permits and franchise fee. This category shows an increase in projected revenue of approximately 16%. Building permits contributed to the majority of this increase. Franchise fees are paid to the county by the local cable company.

County inspection permits are budgeted based on prior years collection. FY 2004 estimated projections for permit fees have exceeded original budget projections.

Land Disturbance Permits increased approximately \$20,000 because of the revision to the fee schedule and a Residential Erosion and Sediment Control Ordinance that was implemented July 1, 2002.

*Fines and Forfeitures:*

	<b>2002-03</b>	<b>2002-03</b>	<b>2003-04</b>	<b>2003-04</b>	<b>2004-05</b>
<b>Fines &amp; Forfeitures</b>	<b>BUDGETED</b>	<b>ACTUAL</b>	<b>BUDGETED</b>	<b>ESTIMATED</b>	<b>ADOPTED</b>
Court Fines & Forfeitures	25,000	131,095	100,000	237,792	194,631
Penalty - Bad Checks	0	2,455	0	2,411	0
<b>TOTAL</b>	<b>25,000</b>	<b>133,550</b>	<b>100,000</b>	<b>240,203</b>	<b>194,631</b>

Fines and Forfeitures are revenues collected for court fines as a result of violations of county laws and ordinances. Sheriff's fines consist of speeding tickets, traffic charges and citations.

*Revenue from Use of Money and Property:*

	<b>2002-03</b>	<b>2002-03</b>	<b>2003-04</b>	<b>2003-04</b>	<b>2004-05</b>
<b>Revenue From Use of Money &amp; Property</b>	<b>BUDGETED</b>	<b>ACTUAL</b>	<b>BUDGETED</b>	<b>ESTIMATED</b>	<b>ADOPTED</b>
Interest on Bank Deposits	907,000	381,126	607,000	392,176	350,000
Rental of Generl Property	1,980	3,480	1,000	9,096	3,200
Rent/Rec. Prop. & Facilities	300	325	100	325	100
Sale of Salvage & Surplus	5,000	12,280	5,000	3,948	3,000
Sale of BOCA Books	4,000	2,947	4,000	5,016	4,000
Sale of Maps, Books, Etc.	0	845	0	960	0
Park Receipts - Firewood	400	180	300	335	300
Park Rec. - Sale Surplus Equipment	2,700	3,022	2,700	4,800	2,700
Park Rec. - Clearbrook Concessions	4,000	7,528	3,000	4,464	3,000
Park Rec. - Sherando Concessions	6,000	13,341	5,000	2,076	5,000
Sale & Rental of Recreation Equipment	0	51	0	50	0
Sale of Fire Report	300	143	300	85	200
<b>TOTAL</b>	<b>931,680</b>	<b>425,268</b>	<b>628,400</b>	<b>423,331</b>	<b>371,500</b>

Revenue from use of money and property consists primarily of interest earned on investments. The County Treasurer invests these funds for the locality. During the past several years, the Treasurer has returned to the county more in interest revenue than budgeted. With interest rates being at record low levels, interest revenue is projected not to meet budget levels. This section also includes the sale of county maps and books, rental of county property and revenue collected from vendors operating the Clearbrook and Sherando parks concession stands.

*Charges for Services:*

<b>Charges for Services</b>	<b>2002-03 BUDGETED</b>	<b>2002-03 ACTUAL</b>	<b>2003-04 BUDGETED</b>	<b>2003-04 ESTIMATED</b>	<b>2004-05 ADOPTED</b>
Excess Fees of Clerks	180,000	330,496	245,375	358,716	395,000
Sheriff's Fees	2,826	5,136	6,400	3,360	5,000
Law Library Fees	7,200	6,059	7,200	6,660	7,200
Emergency 911 Fees	670,855	564,337	674,403	579,516	682,030
Handgun Permit Fees	2,778	10,593	0	8,112	0
Miscellaneous Clerk Fees	0	26,528	0	45,060	0
Donations Adop/Reclaim Fees	7,000	24,592	12,000	27,984	12,000
Spay/Neuter Fees	11,550	18,205	14,900	12,900	14,900
Parks and Recreation Fees	1,031,701	936,863	984,661	950,934	1,043,018
Sale of Maps, Surveys, Etc.	3,732	6,542	2,896	3,444	3,665
Sale of County Code	1,518	2,478	1,486	3,168	2,468
Road Name Changes	150	0	0	0	0
Sale of Frederick County Book	0	600	0	1,200	0
Sale of GIS Mapping	2,535	3,579	8,420	19,560	13,939
<b>TOTAL</b>	<b>1,921,845</b>	<b>1,936,008</b>	<b>1,957,741</b>	<b>2,020,614</b>	<b>2,179,220</b>

Charges for Services include primarily Emergency 911 Fees, Sheriff's Fees and recreation admission and user fees.

Emergency 911 Fees are currently charged on a county resident's monthly Verizon telephone bill at a rate of \$1.60 per line. These revenues have to be used to offset local costs for the public safety central dispatch center. It appears that the revenues that Verizon estimated are not being collected. Inquiry as to why revenues are falling short is currently being examined.

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.

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.

Parks and Recreation Fees are those fees charged for programs offered through Frederick County Parks and Recreation. Programs include senior citizen events, sporting events, before and after school child care programs and children's summer camp programs. These program fees pay for all direct costs of the program. User fees are made up of paddleboat rentals, shelter reservations, ball field reservations and theme park ticket sales.

*Miscellaneous:*

	2002-03	2002-03	2003-04	2003-04	2004-05
<b>Miscellaneous</b>	<b>BUDGETED</b>	<b>ACTUAL</b>	<b>BUDGETED</b>	<b>ESTIMATED</b>	<b>ADOPTED</b>
Miscellaneous	0	43,774	0	16,056	0
Recreation Donations	21,491	24,622	23,749	38,988	38,291
Donations - Other	1,000	1,465	100	11,300	3,500
Sheriff Donations	0	5,730	0	3,200	0
Forfeited Property - Surplus	10,000	14,426	4,315	2,628	642
Refunds - Other	0	417	0	463	0
Refunds - Hazardous Materials	3,000	5,906	1,000	288	1,000
Drug Awareness Program	8,000	6,624	11,535	7,260	15,590
Specialized Reports	1,000	4,614	1,000	4,068	1,000
Recycling Refund	104,205	104,205	0	0	0
Credit Due Customers - Parks	0	429	0	0	0
<b>TOTAL</b>	<b>148,696</b>	<b>212,212</b>	<b>41,699</b>	<b>84,251</b>	<b>60,023</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.

Forfeited Property are funds obtained from drug forfeitures and seizures and disbursed to the locality from the federal government.

The Recycling Refund is credit given to the participating localities of the regional landfill for their recycling efforts. In the FY 04 and FY 05 budgets, this revenue is budgeted as a recovered cost.

*Recovered Costs:*

<b>Recovered Costs</b>	<b>2002-03 BUDGETED</b>	<b>2002-03 ACTUAL</b>	<b>2003-04 BUDGETED</b>	<b>2003-04 ESTIMATED</b>	<b>2004-05 ADOPTED</b>
Data Processing Fees	404,502	360,011	368,419	402,157	450,665
Recovered Cost - J & D	0	5,145	0	0	0
Recovered Cost - DMV Fees	0	0	0	0	30,000
Recovered Cost - Social Services	0	0	0	19,000	0
Reimb. - Commonwealth	0	2,144	0	2,316	0
Reimb. - Circuit Court	0	2,161	0	3,480	0
Clarke County Container Fees	56,844	55,448	31,896	45,132	59,232
Winchester Container Fees	5,448	8,998	8,208	9,588	9,000
Refuse Disposal Fees	114,612	146,211	159,756	136,752	150,312
Recycling Revenue	45,125	69,294	148,768	145,297	162,027
Fire and Rescue Merchandise	1,000	789	1,000	1,008	1,000
Container Fees - Bowman Library	1,240	1,239	1,240	960	1,301
Litter-Thon	0	1,650	0	0	0
Reimb. Of Exp. - Gen. Dist. Court	25,000	29,140	0	23,100	0
Reimb. of Salary - Engineering Secretary	15,000	15,000	0	37,000	40,330
Reimb. - Juvenile & Domestic	1,000	910	1,000	720	0
Winchester Economic Development	108,483	99,633	72,000	99,633	112,812
Reimb. - LFSW Conservation District	156,355	100,917	160,491	116,458	124,302
Task Force Secretary	26,800	38,687	29,687	29,687	29,687
Reimb. - Gypsy Moth	0	0	0	15,995	0
Reimb. - EDC	7,100	7,727	3,300	17,505	6,500
Sign Deposits - Planning	0	350	0	1,000	0
Westminster Canterbury-In Lieu of Taxes	0	20,118	0	10,536	0
Reimb. - Street Signs	2,000	4,475	2,000	6,492	2,000
Reimb. - Sherando H.S. Maintenance	228,700	144,596	274,500	240,552	278,750
Proffers - Woodside Estates	0	19,535	0	5,208	0
Proffers - Valley Mill Estates	0	8,386	0	0	0
Reimb. State - Warrior Road	0	577,000	0	0	0
Proffers - Briarwood Estates	0	116,144	0	16,596	0
Proffers - Other	0	15,120	0	1,000	0
Fire School Programs	5,000	8,739	10,000	9,281	6,000
Reimb. - Teaching CPR - F & R	50	189	200	150	300
Proffers - Sovereign Village	0	175,619	0	195,132	0
Proffers - Merrimans Chase	0	23,460	0	109,476	0
Proffers - Hartwood	0	15,737	0	68,196	0
Proffers - Lynnehaven	0	60,810	0	22,524	0
<b>TOTAL</b>	<b>1,204,259</b>	<b>2,135,382</b>	<b>1,272,465</b>	<b>1,791,931</b>	<b>1,464,218</b>

Recovered costs include reimbursements for joint jurisdiction programs such as court security, dumpster fees collected from surrounding localities, and proffers collected from developers which are then divided between the school system, fire and rescue and parks and recreation.

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



Sherando High School Maintenance represents reimbursement by the school system for the county parks department maintaining school ball fields. Container and disposal fees continue to increase as a result of increased citizen tonnage.

Reimbursement – Warrior Road is the commitment that local developers made to Frederick County to assist with the construction of Warrior Drive. These funds were not recognized at the time of the FY 03 budget adoption.

*Non-Categorical Aid:*

<b>Non-Categorical Aid</b>	<b>2002-03 BUDGETED</b>	<b>2002-03 ACTUAL</b>	<b>2003-04 BUDGETED</b>	<b>2003-04 ESTIMATED</b>	<b>2004-05 ADOPTED</b>
ABC Profits	120,000	69,029	155,000	116,004	70,000
Wine Taxes	70,000	63,916	80,000	71,904	60,000
Motor Vehicle Carriers Tax/Titling Taxes	40,000	211,941	35,000	154,380	30,000
<b>TOTAL</b>	<b>230,000</b>	<b>344,886</b>	<b>270,000</b>	<b>342,288</b>	<b>160,000</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. After statutory adjustments, ABC Profits are divided, one-third to the state’s General Fund and two-thirds to localities. The Wine Tax collected is distributed as follows: 12% of wine tax collected is remitted to the Department of Alcoholic Beverage Control for reimbursement of collection expenses. The remaining 88% is divided equally between the state’s General Fund and localities. The state’s return to localities has decreased due to the state’s need for fiscal balance. Distribution to localities is based on population at the time of the last census. Motor Vehicle Carriers Tax and Mobile Home Titling Taxes are returned to the locality at 100%

*Shared Expenses – Categorical:*

<b>Shared Expenses - Categorical</b>	<b>2002-03 BUDGETED</b>	<b>2002-03 ACTUAL</b>	<b>2003-04 BUDGETED</b>	<b>2003-04 ESTIMATED</b>	<b>2004-05 ADOPTED</b>
Shared Expenses - Commonwealth Atty.	282,464	282,106	240,000	267,408	240,000
Shared Expenses - Sheriff	1,763,713	1,899,026	1,791,282	1,710,300	1,753,959
Shared Expenses - Comm. of Revenue	172,324	165,977	153,368	157,678	148,583
Shared Expenses - Treasurer	168,000	164,214	154,025	156,003	172,150
Shared Expenses - Medical Examiner	200	510	200	200	0
Shared Expenses - Regis./Elec. Bd.	53,607	47,557	53,607	46,703	54,813
<b>TOTAL</b>	<b>2,440,308</b>	<b>2,559,390</b>	<b>2,392,482</b>	<b>2,338,292</b>	<b>2,369,505</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. At the time of adoption, the state had not passed a budget, resulting in state revenue not being confirmed.

*Categorical Aid:*

<b>Categorical Aid</b>	<b>2002-03 BUDGETED</b>	<b>2002-03 ACTUAL</b>	<b>2003-04 BUDGETED</b>	<b>2003-04 ESTIMATED</b>	<b>2004-05 ADOPTED</b>
Public Assistance Grants	2,639,070	2,810,091	2,959,605	2,950,596	3,161,585
Virginia Comm. Of the Arts	5,000	5,000	5,000	5,000	5,000
Litter Control Grants	10,500	10,235	10,000	9,594	0
Emergency Medical Services	30,150	29,627	28,650	32,199	28,650
Emergency Services Fire Program	63,800	76,457	58,000	76,457	70,000
CLEAN Grant	0	65,000	0	65,000	65,000
DMV Grant	12,000	6,084	12,500	3,924	0
State Grants - Emergency Services	0	113,594	0	235,613	0
DCJS Grant - Sheriff	71,322	117,485	91,688	120,384	100,000
JJC Grant	364,869	183,231	179,381	179,381	179,381
Clerk's Fringe Benefit Reimbursement	8,000	9,597	8,000	8,316	8,000
Rent/Lease Payments	238,308	172,258	232,308	232,308	232,308
Spay/Neuter Assistance - State	900	1,232	1,100	1,824	1,100
State Reimbursement - EDC	0	150,000	0	300,000	0
Wireless 911 Grant	64,090	98,923	64,609	64,680	52,190
Gypsy Moth Program - State	139,272	9,142	0	0	0
State Reimb. - Warrior Drive	0	488,167	0	1,010,000	0
<b>TOTAL</b>	<b>3,647,281</b>	<b>4,346,123</b>	<b>3,650,841</b>	<b>5,295,276</b>	<b>3,903,214</b>

Categorical Aid consists of revenue received from the state that is designated for specific purposes. An example of this is the public assistance grants which are reimbursement for social service programs. Although the funds from the state continue to increase, so does the local contribution to these welfare programs. Public Assistance Grants are administered by the Department of Social Services. While the local spending has experienced increases, the state has also continued to fund significant increases.

The Economic Development Commission applied for state funds for economic development. Most of the funds are received as a grant through the Governor's Opportunity Fund and require a local economic development incentive match. These funds are appropriated by the Board of Supervisors after the Economic Development Director presents the proposal to the Board of Supervisors.

The Virginia Department of Transportation (VDOT) has committed \$1.5 million toward the construction of Warrior Drive. The construction of this road was made possible by the partnership of local government, state government and developers.

*Categorical Aid – Federal:*

<b>Categorical Aid - Federal</b>	<b>2002-03 BUDGETED</b>	<b>2002-03 ACTUAL</b>	<b>2003-04 BUDGETED</b>	<b>2003-04 ESTIMATED</b>	<b>2004-05 ADOPTED</b>
Telecommuting Center	142,000	283,233	164,755	193,603	164,755
National Park Service	25,000	420,000	14,650	14,650	14,650
Federal Grant - Sheriff's Dept.	40,000	11,654	12,000	21,600	10,000
JCC Grant - Federal	0	0	4,800	0	0
Gypsy Moth Program - Federal	46,424	0	107,500	0	0
HUD Grant - Courtroom	0	0	0	150,000	0
Emergency Services	0	0	0	50,536	0
<b>TOTAL</b>	<b>253,424</b>	<b>714,887</b>	<b>303,705</b>	<b>430,389</b>	<b>189,405</b>

Categorical Aid – Federal consists of funds from the federal government for specific purposes. The county is currently fiscal agent to a National Telecommuting Center. This center is designed to assist citizens with a satellite work center to reduce commuting to the Washington, D. C. area. The funding from the National Park Service consists of flow-through funds for the Preservation of National Battlefields.

The federal grant for the Sheriff's Department funds personnel for community policing and resource positions in the public schools. These positions are assigned to specific areas of the community that have been identified s areas of need.

They Gypsy Moth Program receives funds from the federal government for the spraying of gypsy moths. This program protects from the deterioration of national forest. Currently, the Gypsy Moth Program is in remission since officials have not located any gypsy moth egg masses.

The county received in FY 2004 a Housing and Urban Development Grant for the renovation of the historical Frederick County Courthouse.

*Non-Revenue Receipts:*

<b>Non-Revenue Receipts</b>	<b>2002-03 BUDGETED</b>	<b>2002-03 ACTUAL</b>	<b>2003-04 BUDGETED</b>	<b>2003-04 ESTIMATED</b>	<b>2004-05 ADOPTED</b>
Insurance Recoveries	0	103,170	0	36,511	0
Funding from Fund Balance	5,093,599	475,086	3,937,500	3,937,500	5,054,387
<b>TOTAL</b>	<b>5,093,599</b>	<b>578,256</b>	<b>3,937,500</b>	<b>3,974,011</b>	<b>5,054,387</b>

Non-Revenue Receipts consists of carry forward funds. These are funds that have been appropriated from the county's fund balance. These funds are needed to assist in balancing the budget when the county experiences revenue shortfalls.

*Total General Fund Revenues:*

<b>Total General Fund</b>	<b>2002-03 BUDGETED</b>	<b>2002-03 ACTUAL</b>	<b>2003-04 BUDGETED</b>	<b>2003-04 ESTIMATED</b>	<b>2004-05 ADOPTED</b>
<b>GRAND TOTAL</b>	<b>85,039,245</b>	<b>86,358,213</b>	<b>91,495,745</b>	<b>96,612,676</b>	<b>100,124,213</b>

CLARKE-FAUQUIER-FREDERICK-WINCHESTER REGIONAL JAIL FUND:

	2002-03 BUDGETED	2002-03 ACTUAL	2003-04 BUDGETED	2003-04 ESTIMATED	2004-05 ADOPTED
<b>Revenue From Use of Money and Property</b>					
Sale of Salvage and Surplus	0	6,232	0	100	0
TOTAL	0	6,232	0	100	0
<b>Charges for Services</b>					
Work Release Fees	379,078	367,862	416,000	482,682	507,160
Miscellaneous	9,600	23,222	13,000	15,900	26,480
Phone Commissions	68,000	42,683	63,000	77,880	50,000
Food & Staff Reimb. - Juv. Det. Ctr.	120,000	134,746	115,000	93,540	130,000
Electronic Monitoring Participant Fees	71,175	80,652	136,875	101,628	142,350
Employee Meals Supplement	7,300	1,042	3,650	780	1,200
Weekender Fees	0	0	0	1,896	0
TOTAL	655,153	650,207	747,525	774,306	857,190
<b>Recovered Costs</b>					
Local Contributions	1,823,973	1,823,973	2,016,010	2,690,864	3,210,122
Medical & Health Reimbursement	12,000	23,488	15,000	23,580	20,000
TOTAL	1,835,973	1,847,461	2,031,010	2,714,444	3,230,122
<b>Categorical Aid</b>					
State Grants	179,709	158,614	126,922	168,600	154,086
DOC Contract Beds	9,464	26,060	10,220	50,760	28,000
Share of Jail Costs	896,607	826,927	962,291	891,677	896,607
Electronic Monitoring Program Funds	0	0	73,000	73,000	0
Shared Expenses - Regional Jail	2,797,895	2,933,105	2,887,549	2,931,501	3,217,624
Federal Bureau of Prisons	160,600	310,112	300,000	302,939	474,500
CJRS Grant	65,000	0	0	0	0
TOTAL	4,109,275	4,254,818	4,359,982	4,418,477	4,770,817
<b>Non-Revenue</b>					
Transfer - General Operating Fund	930,441	930,441	964,930	1,293,860	1,550,551
Funding from Fund Balance	362,440	429,312	0	0	0
TOTAL	1,292,881	1,359,753	964,930	1,293,860	1,550,551
<b>FUND TOTAL</b>	<b>7,893,282</b>	<b>8,118,471</b>	<b>8,103,447</b>	<b>9,201,187</b>	<b>10,408,680</b>

Locality contributions continue to increase due to higher proposed expenditures and a minimal increase in state funding for FY 2005. The differences in prisoner population figures for participating localities shifted slightly from FY 2004 to FY 2005. Since FY 2001, the prisoner population has increased by 87%.

Federal prisoner revenue is based on current federal prisoner day population trends.

Non-Revenue consists of the contribution that is transferred to the Regional Jail Fund from the General Operating Fund, and funding from the Regional Jail reserves, if needed. The participating localities continue to fund significant increases in contributions. Since reserves were mostly exhausted by the end of FY 03, the adopted FY 04 and FY 05 budgets did not include funding from reserves to balance the budget.

*FREDERICK – WINCHESTER LANDFILL FUND:*

	<b>2002-03 BUDGETED</b>	<b>2002-03 ACTUAL</b>	<b>2003-04 BUDGETED</b>	<b>2003-04 ESTIMATED</b>	<b>2004-05 ADOPTED</b>
<b>Revenue From Use of Money and Property</b>					
Interest on Bank Deposits	600,000	314,351	225,000	182,556	350,000
Resale of Tires	0	201	0	0	0
<b>TOTAL</b>	<b>600,000</b>	<b>314,552</b>	<b>225,000</b>	<b>182,556</b>	<b>350,000</b>
<b>Charges for Services</b>					
Interest Charges	0	9,645	0	6,984	0
Credit Card Charges	0	33	0	144	0
Sanitary Landfill Fees	4,579,962	4,528,192	5,037,478	4,748,832	5,591,638
Charges to County	0	835,938	0	838,536	0
Charges to Winchester	0	228,289	0	224,988	0
Charges for Tire Recycling	180,000	111,875	180,000	117,469	180,000
Charges for RTOP	180,000	0	180,000	1,000	180,000
Contract Acct. - Tipping Fee Adjustment	0	(457,776)	0	0	0
Miscellaneous	0	472	0	13,512	0
<b>TOTAL</b>	<b>4,939,962</b>	<b>5,256,668</b>	<b>5,397,478</b>	<b>5,951,465</b>	<b>5,951,638</b>
<b>Miscellaneous Revenue</b>					
Wheel Recycling	2,000	683	1,000	3,720	1,000
State Reimbursements	50,000	21,195	50,000	61,380	25,000
<b>TOTAL</b>	<b>52,000</b>	<b>21,878</b>	<b>51,000</b>	<b>65,100</b>	<b>26,000</b>
<b>FUND TOTAL</b>	<b>5,591,962</b>	<b>5,593,098</b>	<b>5,673,478</b>	<b>6,199,121</b>	<b>6,327,638</b>

The Landfill Fund is managed as an enterprise fund and is totally fee sustaining. Revenue is basically generated from two sources: tipping fees charged at the scale and interest accrued from retained earnings.

The current landfill fee structure incorporates a sliding scale for commercial and industrial wastes. This scale is based on the tonnage that is hauled to the landfill. The remaining tipping fees are municipal sludge at \$8/ton, \$25 for municipal and \$30 for construction demolition debris. 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. Based on this evaluation, these changes have been accommodated in the tipping fee structure.

The revenue projection of \$6,327,638 is based on a total yearly tonnage of 181,370 tons. Any excess revenue accumulated at the end of the fiscal year is placed in the landfill fund balance as retained earnings.

*DIVISION OF COURT SERVICES FUND:*

	<b>2002-03 BUDGETED</b>	<b>2002-03 ACTUAL</b>	<b>2003-04 BUDGETED</b>	<b>2003-04 ESTIMATED</b>	<b>2004-05 ADOPTED</b>
<b>Revenue From Use of Money and Property</b>					
Interest on Bank Deposits	0	10,267	0	5,376	0
Tental of General Property - ASAP	2,760	4,165	3,420	3,240	3,600
TOTAL	2,760	14,432	3,420	8,616	3,600
<b>Charges for Services</b>					
State Probation & Parole	8,000	0	8,000	0	6,000
Driver Improvement Clinic Fees	33,350	41,260	37,130	35,376	33,370
Comm. Corrections - Supervision	30,000	31,605	30,000	39,540	36,000
A.S.A.P. Fees	352,567	306,054	361,548	329,311	352,712
Comm. Corrections Urine Screens	0	1,790	1,200	2,580	1,500
Detox Fees	48,000	61,470	56,000	56,436	56,000
A.S.A.P. Administration Fee	97,833	96,877	97,886	99,664	123,772
Detox Administration Fee	10,487	10,640	10,781	10,332	12,302
Community Corrections Admin. Fee	10,486	10,640	10,781	10,332	26,504
TOTAL	590,723	560,336	613,326	583,571	648,160
<b>Recovered Costs</b>					
Reimb. Detox Center - Winchester	120,600	120,600	126,100	126,100	145,015
Reimb. Detox Center - Fred. County	32,800	32,800	32,800	32,800	37,720
Reimb. Detox Center - Clarke County	3,600	1,548	2,800	1,836	2,000
CDI Travel Reimbursement	2,000	2,651	2,400	2,208	2,400
Drug Offender Fees	61,824	75,073	78,960	73,760	89,488
Detox/Drug Offender Urine Screens	10,500	11,007	10,200	13,644	10,200
Anger Management Program Fees	0	1,200	500	1,572	1,000
TOTAL	231,324	244,879	253,760	251,920	287,823
<b>Categorical Aid</b>					
Detox Center	85,926	85,926	85,926	85,926	85,926
DCJS/Community Corrections	153,410	155,245	154,961	155,245	155,245
TOTAL	239,336	241,171	240,887	241,171	241,171
<b>Non-Revenue</b>					
Funding from Fund Balance	36,281	0	12,419	12,419	100,863
TOTAL	36,281	0	12,419	12,419	100,863
<b>FUND TOTAL</b>	<b>1,100,424</b>	<b>1,060,818</b>	<b>1,123,812</b>	<b>1,097,697</b>	<b>1,281,617</b>

The Division of Court Services is an umbrella department for three separate programs: Old Dominion Alcohol Safety Action Program (A.S.A.P.), the Old Dominion Community Corrections Program and the “Starting Point” Public Inebriate Center. These three programs provide services for, and offer alternatives to incarceration/adjudication to the General District, Juvenile and Domestic Relations and Circuit Courts of Frederick, Clarke, Warren, Shenandoah and Page Counties and the City of Winchester.

Charges for Services include A.S.A.P. (Alcohol Safety Action Program) Fees, making up approximately 55% of this type of revenue. A.S.A.P. is a court intervention program and is projected at almost 6% above the current year revenue based on the anticipation of more offenders being charged. Administration Fees are collected from each of the Court Services Programs based upon the percentage of use of the administrative staff. Administration Fees increased by 36% due to increased services and higher administrative costs.

Reimbursement from the participating localities is budgeted based on expected usage.

*SHAWNEELAND SANITARY DISTRICT FUND:*

	<b>2002-03 BUDGETED</b>	<b>2002-03 ACTUAL</b>	<b>2003-04 BUDGETED</b>	<b>2003-04 ESTIMATED</b>	<b>2004-05 ADOPTED</b>
<b>General Property Taxes</b>					
General Real Property Taxes	507,850	473,673	422,200	456,179	468,210
Penalties	0	10,521	0	8,724	0
Interest on Cost on Taxes	0	25,482	0	26,544	0
Credit Card Charges - Taxes	0	69	0	50	0
<b>TOTAL</b>	<b>507,850</b>	<b>509,745</b>	<b>422,200</b>	<b>491,497</b>	<b>468,210</b>
<b>Revenue From Use of Money and Property</b>					
Interest on Bank Deposits	15,000	8,987	15,000	5,845	10,000
Rental of Facility	0	0	0	0	0
<b>TOTAL</b>	<b>15,000</b>	<b>8,987</b>	<b>15,000</b>	<b>5,845</b>	<b>10,000</b>
<b>Miscellaneous Revenue</b>					
Miscellaneous	4,000	0	4,000	10,128	0
<b>TOTAL</b>	<b>4,000</b>	<b>0</b>	<b>4,000</b>	<b>10,128</b>	<b>0</b>
<b>Recoverd Costs</b>					
Reimb. - Sanitary District Culverts	0	1,393	0	3,420	5,000
Sale of Land	0	2,558	0	0	0
<b>TOTAL</b>	<b>0</b>	<b>3,951</b>	<b>0</b>	<b>3,420</b>	<b>5,000</b>
<b>Non-Revenue</b>					
Funding from Fund Balance	0	0	0	0	33,245
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>33,245</b>
<b>FUND TOTAL</b>	<b>526,850</b>	<b>522,683</b>	<b>441,200</b>	<b>510,890</b>	<b>516,455</b>

The Shawneeland Sanitary District provides a service to the home and property owners of Shawneeland, a subdivision located in Frederick County. The funding that is used to manage, maintain and provide these services is derived from Sanitary District taxes. The current tax rates are \$370 per year for an improved lot with dwelling and \$160 per year for an unimproved lot.

*AIRPORT AUTHORITY OPERATING FUND:*

	<b>2002-03 BUDGETED</b>	<b>2002-03 ACTUAL</b>	<b>2003-04 BUDGETED</b>	<b>2003-04 ESTIMATED</b>	<b>2004-05 ADOPTED</b>
<b>Miscellaneous Revenue</b>					
Miscellaneous Revenue	969,540	1,076,883	1,087,500	1,198,572	1,217,750
Revenue from the Commonwealth	12,950	7,864	12,950	24,950	12,190
<b>TOTAL</b>	<b>982,490</b>	<b>1,084,747</b>	<b>1,100,450</b>	<b>1,223,522</b>	<b>1,229,940</b>
<b>Transfers</b>					
Other Localities	45,604	45,900	43,605	43,605	41,895
General Operating Fund	114,409	114,409	109,395	109,395	105,105
<b>TOTAL</b>	<b>160,013</b>	<b>160,309</b>	<b>153,000</b>	<b>153,000</b>	<b>147,000</b>
<b>FUND TOTAL</b>	<b>1,142,503</b>	<b>1,245,056</b>	<b>1,253,450</b>	<b>1,376,522</b>	<b>1,376,940</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 have been projected at \$837,000 which makes up over 62% of this revenue item and hangar and office rentals, projected at \$331,260, makes up 24%.

Other Localities consists of funding from the City of Winchester. Contributions are made from Frederick County and the City of Winchester based on population estimates issued by the Weldon Cooper Institute of the University of Virginia. Occasionally, the amounts that are budgeted are not the amounts actually contributed because the actual population figures for the year differ from the estimate. The Airport Authority is currently reviewing locality contributions, seeking a more equitable funding arrangement.



*CONSOLIDATED MAINTENANCE FUND:*

	<b>2002-03 BUDGETED</b>	<b>2002-03 ACTUAL</b>	<b>2003-04 BUDGETED</b>	<b>2003-04 ESTIMATED</b>	<b>2004-05 ADOPTED</b>
<b>Revenue From Use of Money and Property</b>					
Interest on Bank Deposits	15,000	5,876	15,000	15,000	0
Billings to Local Agencies	0	0	0	0	500,000
<b>TOTAL</b>	<b>15,000</b>	<b>5,876</b>	<b>15,000</b>	<b>15,000</b>	<b>500,000</b>
<b>Transfers</b>					
Regional Library Board	10,000	2,613	10,000	10,000	0
General Operating Fund	296,348	296,348	296,348	315,455	0
Carry Forward - Prior Years	19,107	462,618	19,107	549,850	0
Carry Forward - Prior Year Encumbrances	0	0		1,250	0
<b>TOTAL</b>	<b>325,455</b>	<b>761,579</b>	<b>325,455</b>	<b>876,555</b>	<b>0</b>
<b>FUND TOTAL</b>	<b>340,455</b>	<b>767,455</b>	<b>340,455</b>	<b>891,555</b>	<b>500,000</b>

**SCHOOL OPERATING FUND**

*Revenue from Use of Money and Property:*

	<b>2002-03 BUDGETED</b>	<b>2002-03 ACTUAL</b>	<b>2003-04 BUDGETED</b>	<b>2003-04 ESTIMATED</b>	<b>2004-05 ADOPTED</b>
<b>Revenue From Use of Money &amp; Property</b>					
Rental of School Property	301,403	299,131	301,403	301,403	333,911
<b>TOTAL</b>	<b>301,403</b>	<b>299,131</b>	<b>301,403</b>	<b>301,403</b>	<b>333,911</b>

*Charges for Services:*

	<b>2002-03 BUDGETED</b>	<b>2002-03 ACTUAL</b>	<b>2003-04 BUDGETED</b>	<b>2003-04 ESTIMATED</b>	<b>2004-05 ADOPTED</b>
<b>Charges for Services</b>					
Tuition - Private Sources - Day School	53,415	17,842	53,415	53,415	30,000
Parking Fees	25,000	21,042	25,000	25,000	25,000
Fees - Testing - Regional	33,175	36,979	33,175	33,175	33,175
Fees - GED - Regional	21,630	15,541	21,630	21,630	21,630
Fees - Drivers Ed. - Regional	99,225	121,372	114,620	114,620	120,000
Fees - Adult Ed. - Textbooks	1,200	1,465	1,200	1,200	1,500
Tuition from Private Sources - Adult	8,500	4,850	8,500	8,500	5,000
Tuition - Adult Ed. - Regional	8,792	750	8,792	8,792	3,200
Tuition from Private Sources - Summer	53,700	71,205	71,000	71,000	71,000
<b>TOTAL</b>	<b>304,637</b>	<b>291,046</b>	<b>337,332</b>	<b>337,332</b>	<b>310,505</b>

Projected charges for services are based on projected enrollment in the respective areas.

*Miscellaneous Revenue:*

<b>Miscellaneous Revenue</b>	<b>2002-03 BUDGETED</b>	<b>2002-03 ACTUAL</b>	<b>2003-04 BUDGETED</b>	<b>2003-04 ESTIMATED</b>	<b>2004-05 ADOPTED</b>
Donations/Grants	0	9,000	0	27,700	0
Miscellaneous Refunds	50,000	959	50,000	65,729	37,911
Insurance Adjustments	15,000	50,044	15,000	15,000	50,000
<b>TOTAL</b>	<b>65,000</b>	<b>60,003</b>	<b>65,000</b>	<b>108,429</b>	<b>87,911</b>

*Recovered Costs:*

<b>Recovered Costs</b>	<b>2002-03 BUDGETED</b>	<b>2002-03 ACTUAL</b>	<b>2003-04 BUDGETED</b>	<b>2003-04 ESTIMATED</b>	<b>2004-05 ADOPTED</b>
Tuition - Other Localities	5,000	0	4,000	4,000	4,000
Reginal Adult Education - Locality Billings	123,683	109,981	126,102	127,315	109,700
<b>TOTAL</b>	<b>128,683</b>	<b>109,981</b>	<b>130,102</b>	<b>131,315</b>	<b>113,700</b>
<b>TOTAL REVENUE FROM LOCAL SOURCES</b>	<b>799,723</b>	<b>760,161</b>	<b>833,837</b>	<b>878,479</b>	<b>846,027</b>

**Revenue from the Commonwealth**

*Categorical Aid:*

<b>Categorical Aid</b>	<b>2002-03 BUDGETED</b>	<b>2002-03 ACTUAL</b>	<b>2003-04 BUDGETED</b>	<b>2003-04 ESTIMATED</b>	<b>2004-05 ADOPTED</b>
Sales Tax Receipts	7,118,653	6,845,535	7,227,310	7,227,310	8,281,624
Basic School Aid	21,508,954	21,883,845	22,940,214	23,306,719	26,003,889
Remedial Summer School	44,997	40,121	38,348	38,348	38,758
Regular Foster Child	30,000	36,551	30,000	30,000	30,000
Adult Ed. - Regional	8,659	2,108	8,659	8,659	8,659
Gifted and Talented	240,159	243,385	247,510	250,814	277,903
Remedial Education - SOQ	269,791	273,237	284,881	288,593	266,362
Special Education - SOQ	2,630,460	2,664,065	2,723,743	2,759,234	2,785,998
Vocational Education - SOQ	553,071	560,137	576,711	584,225	583,116
Vocational Adult Education	3,534	3,777	0	0	0
Juvenile Detention Center Funds	205,800	172,029	215,405	189,776	229,429
Social Security - Instructional	1,171,163	1,230,445	1,212,448	1,227,970	1,347,243
Social Security - Non-Instr.	36,805	0	36,805	36,805	0
Teacher Retirement - Instructional	647,736	709,872	679,681	688,636	1,125,960
Teacher Retirement - Non-Instr.	41,042	0	41,042	41,042	0
Group Life Insurance - Instructional	134	0	0	0	0
Drop-Out Prevention	87,921	87,921	0	0	0
Homebound	40,612	29,597	29,471	29,471	76,107
Special Ed. Reg. Project Payments	1,059,388	1,073,478	1,089,478	1,089,478	1,244,484
Adult Basic Ed. - Regional	194,899	147,406	148,189	148,189	154,958
Adult Basic Ed. - Regional Jail	75,000	0	58,796	68,000	82,522
Vocational Equipment	8,659	10,041	8,659	8,659	0
Vocational Occupational - Tech. Ed.	46,302	57,051	77,900	77,900	71,999
Salary Supplement	0	96,158	281,886	285,649	0
Special Ed. - Foster Child	79,825	82,296	79,825	79,825	108,352
At-Risk Students	81,315	0	85,224	86,362	127,806
K-3 Initiative	155,972	440,000	172,297	172,297	241,048
Ed Technology Funds	440,000	38,151	466,000	466,000	466,000
SOL - Remediation	0	166,789	65,878	65,878	86,570
Early Reading Intervention	88,687	90,216	91,746	91,746	116,060
ESL Funds	62,457	62,457	76,840	76,840	96,968
Special Ed. - Visually Handicapped	4,255	4,150	4,150	4,150	4,154
Elementary Teachers	0	65,878	0	0	0
Medicaid Reimbursements	50,000	0	0	0	0
Health Incentive	7,444	7,540	0	0	0
ISAEP Funding	23,576	26,862	23,576	23,576	23,576
Other State Funds	225,000	9,190	225,000	121,730	170,965
SOL Algebra Readiness	92,661	70,664	73,807	73,807	99,522
Technology Resource Assistants	32,469	32,469	0	0	0
Student Achievement Grants	0	0	86,975	86,975	0
<b>TOTAL REVENUE FROM THE COMMONWEALTH</b>	<b>37,367,400</b>	<b>37,263,421</b>	<b>39,408,454</b>	<b>39,734,663</b>	<b>44,150,032</b>

An increase is expected in total revenue from the Commonwealth due largely to the increase in SOQ funds for increased enrollment and General Assembly actions.

**Revenue from the Federal Government**

*Categorical Aid:*

<b>Categorical Aid</b>	<b>2002-03 BUDGETED</b>	<b>2002-03 ACTUAL</b>	<b>2003-04 BUDGETED</b>	<b>2003-04 ESTIMATED</b>	<b>2004-05 ADOPTED</b>
Add-on Entitlement	0	0	94,070	0	94,070
E-Rate	100,715	92,098	97,717	97,717	97,717
Technology Literacy Grant	30,500	32,416	0	0	0
Title I	669,455	765,435	852,194	1,000,560	914,001
Title VI	232,929	330,871	0	0	0
Federal Land Use	2,857	2,757	2,857	2,857	2,857
Title VI-B	1,267,000	1,372,565	1,970,000	2,005,913	1,985,163
Vocational Ed. - Disadv. Proj. Pmts.	126,511	137,117	135,920	142,163	142,163
Ed. For Econ. Security - Title II	44,378	0	44,378	0	44,378
Drug-Free Schools	38,050	41,728	44,812	60,062	44,812
Other Federal Aid	150,000	0	150,000	0	272,124
Adult Basic Ed. - Regional	271,544	211,818	315,669	304,331	301,854
Title VI-B IDEA	37,913	0	35,913	0	25,913
School to Work	57,068	59,129	0	0	0
Drug and Violence Prevention Grant	225,000	175,371	225,000	225,000	187,941
Title III - LEP/Immigrant	0	21,166	18,935	32,641	18,935
Title V - Reading Recovery & Remediation	0	0	44,866	47,464	44,849
Title II	0	0	219,785	408,463	225,583
Retrofitting Grant	0	0	0	0	403,750
Rev Maximization	0	0	0	0	300,000
<b>TOTAL</b>	<b>3,253,920</b>	<b>3,242,471</b>	<b>4,252,116</b>	<b>4,327,171</b>	<b>5,106,110</b>

Federal Government Revenues are expected to increase due to grants.

*Transfers:*

<b>Transfers</b>	<b>2002-03 BUDGETED</b>	<b>2002-03 ACTUAL</b>	<b>2003-04 BUDGETED</b>	<b>2003-04 ESTIMATED</b>	<b>2004-05 ADOPTED</b>
General Operating Fund	41,232,385	41,232,385	46,500,099	46,500,099	49,164,531
General Operating Fund - Fund Balance	0	78,335	0	0	0
Carry Forward Funds	0	391,313	0	1,137,820	0
Outstanding Encumbrances	0	450,668	0	204,157	0
<b>TOTAL</b>	<b>41,232,385</b>	<b>42,152,701</b>	<b>46,500,099</b>	<b>47,842,076</b>	<b>49,164,531</b>

The School Operating Fund budget will receive funding from the governing body in the amount of \$49,164,531, an increase of 5.7% over the previous year.

*Total School Operating Fund Revenues:*

	2002-03	2002-03	2003-04	2003-04	2004-05
<b>Total School Operating Fund</b>	<b>BUDGETED</b>	<b>ACTUAL</b>	<b>BUDGETED</b>	<b>ESTIMATED</b>	<b>ADOPTED</b>
<b>FUND TOTAL</b>	<b>82,653,428</b>	<b>83,418,754</b>	<b>90,994,506</b>	<b>92,782,389</b>	<b>99,266,700</b>

Total School Operating Fund revenues are projected to increase due primarily to enrollment growth and grant receipts for restricted purposes.

*SCHOOL CAPITAL FUND:*

	2002-03	2002-03	2003-04	2003-04	2004-05
	<b>BUDGETED</b>	<b>ACTUAL</b>	<b>BUDGETED</b>	<b>ESTIMATED</b>	<b>ADOPTED</b>
<b>Non-Revenue Receipts</b>					
Carry Forward - Prior Years	0	0	104,702	104,702	0
Outstanding Encumbrances	0	0	0	61,723	0
Local Sources - Other	0	104,702	0	0	0
<b>TOTAL</b>	<b>0</b>	<b>104,702</b>	<b>104,702</b>	<b>166,425</b>	<b>0</b>
<b>Transfers</b>					
General Operating Fund	610,000	610,000	507,000	507,000	0
<b>TOTAL</b>	<b>610,000</b>	<b>610,000</b>	<b>507,000</b>	<b>507,000</b>	<b>0</b>
<b>FUND TOTAL</b>	<b>610,000</b>	<b>714,702</b>	<b>611,702</b>	<b>673,425</b>	<b>0</b>

*SCHOOL DEBT SERVICE FUND:*

	2002-03	2002-03	2003-04	2003-04	2004-05
<b>Transfers</b>	<b>BUDGETED</b>	<b>ACTUAL</b>	<b>BUDGETED</b>	<b>ESTIMATED</b>	<b>ADOPTED</b>
Carry Forward - Prior Years	340,609	573,103	534,819	534,819	108,762
State Funds	1,353,831	1,657,654	1,541,641	1,541,641	1,555,262
State Funds - School Construction	243,313	244,123	245,561	245,561	247,313
General Operating Fund	7,837,557	7,837,557	8,825,343	8,825,343	10,554,029
<b>TOTAL</b>	<b>9,775,310</b>	<b>10,312,437</b>	<b>11,147,364</b>	<b>11,147,364</b>	<b>12,465,366</b>
<b>FUND TOTAL</b>	<b>9,775,310</b>	<b>10,312,437</b>	<b>11,147,364</b>	<b>11,147,364</b>	<b>12,465,366</b>

*SCHOOL FOOD SERVICE FUND:*

	<b>2002-03 BUDGETED</b>	<b>2002-03 ACTUAL</b>	<b>2003-04 BUDGETED</b>	<b>2003-04 ESTIMATED</b>	<b>2004-05 ADOPTED</b>
<b>Revenue from Use of Money and Property</b>					
Interest on Bank Deposits	25,000	11,498	11,019	11,019	3,941
<b>TOTAL</b>	<b>25,000</b>	<b>11,498</b>	<b>11,019</b>	<b>11,019</b>	<b>3,941</b>
<b>Charges for Services</b>					
Charges for Services	1,960,345	1,933,207	2,057,390	2,057,390	2,234,694
<b>TOTAL</b>	<b>1,960,345</b>	<b>1,933,207</b>	<b>2,057,390</b>	<b>2,057,390</b>	<b>2,234,694</b>
<b>Miscellaneous</b>					
Miscellaneous	25,000	36,331	40,970	40,970	36,363
School Food Services - State	60,038	59,586	59,586	59,586	59,586
Meal Reimb. Operations - Federal	722,688	732,515	759,198	759,198	805,433
<b>TOTAL</b>	<b>807,726</b>	<b>828,432</b>	<b>859,754</b>	<b>859,754</b>	<b>901,382</b>
<b>Non-Revenue Receipts</b>					
Carry Forward - Prior Years	895,163	815,132	765,132	765,132	724,877
<b>TOTAL</b>	<b>895,163</b>	<b>815,132</b>	<b>765,132</b>	<b>765,132</b>	<b>724,877</b>
<b>Transfers</b>					
School Operating Fund	22,000	22,000	40,000	40,000	50,000
<b>TOTAL</b>	<b>22,000</b>	<b>22,000</b>	<b>40,000</b>	<b>40,000</b>	<b>50,000</b>
<b>FUND TOTAL</b>	<b>3,710,234</b>	<b>3,610,269</b>	<b>3,733,295</b>	<b>3,733,295</b>	<b>3,914,894</b>

The School Food Service Program provides approximately 8,622 students daily with lunches and a la carte items. Additionally, the program provides breakfast at ten elementary schools. There will be an increase of ten cents in both breakfast and lunch prices for 2004-2005.

*SCHOOL TRUST FUNDS:*

	2002-03 BUDGETED	2002-03 ACTUAL	2003-04 BUDGETED	2003-04 ESTIMATED	2004-05 ADOPTED
<b>Revenue from Use of Money and Property</b>					
Interest on Bank Deposits	1,100	231	1,100	1,100	1,100
Carry Forward - Prior Years	0	21,715	0	0	0
<b>FUND TOTAL</b>	<b>1,100</b>	<b>21,946</b>	<b>1,100</b>	<b>1,100</b>	<b>1,100</b>

*SCHOOL TEXTBOOK FUND:*

	2002-03 BUDGETED	2002-03 ACTUAL	2003-04 BUDGETED	2003-04 ESTIMATED	2004-05 ADOPTED
<b>Revenue from Use of Money and Property</b>					
Interest on Bank Deposits	5,000	4,206	5,000	5,000	0
TOTAL	5,000	4,206	5,000	5,000	0
<b>Charges for Services</b>					
Textbooks - Lost/Damaged	7,500	9,166	7,500	7,500	7,500
Sale of Used Books	10,000	4,213	10,000	10,000	5,000
TOTAL	17,500	13,379	17,500	17,500	12,500
<b>Recovered Costs</b>					
Textbooks Furnished Free	517,610	509,486	518,120	518,120	448,483
TOTAL	517,610	509,486	518,120	518,120	448,483
<b>Non-Revenue Receipts</b>					
Carry Forward - Prior Years	727,544	729,167	500,000	500,000	82,627
Carry Forward - Prior Year Encumbrances	0	0	0	0	0
TOTAL	727,544	729,167	500,000	500,000	82,627

*SCHOOL CONSTRUCTION FUND:*

	<b>2002-03 BUDGETED</b>	<b>2002-03 ACTUAL</b>	<b>2003-04 BUDGETED</b>	<b>2003-04 ESTIMATED</b>	<b>2004-05 ADOPTED</b>
<b>Revenue from Use of Money and Property</b>					
Interest on Bank Deposits	0	145,263	0	0	0
Other roceeds (Sale of Investments)	0	1,213,767	0	0	0
<b>TOTAL</b>	<b>0</b>	<b>1,359,030</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Non-Revenue Receipts</b>					
State Literary Funds	0	431,216	0	0	0
Carry Forward - Prior Years	4,205,000	15,995,095	4,500,000	5,350,898	0
Proceeds - Sale of Bonds	0	0	14,660,000	14,660,000	250,000
Outstanding Encumbrances	0	0	0	6,882,140	0
Proceeds - Future Sale of Bonds	29,145,000	19,752,296	6,640,000	6,640,000	0
Transfers from Other Funds	0	0	0	300,000	0
<b>TOTAL</b>	<b>33,350,000</b>	<b>36,178,607</b>	<b>25,800,000</b>	<b>33,833,038</b>	<b>250,000</b>
<b>FUND TOTAL</b>	<b>33,350,000</b>	<b>37,537,637</b>	<b>25,800,000</b>	<b>33,833,038</b>	<b>250,000</b>



*NREP OPERATING FUND:*

	<b>2002-03 BUDGETED</b>	<b>2002-03 ACTUAL</b>	<b>2003-04 BUDGETED</b>	<b>2003-04 ESTIMATED</b>	<b>2004-05 ADOPTED</b>
<b>Revenue from Use of Money and Property</b>					
Rental Income	12,096	12,096	12,096	12,096	12,096
Interest on Bank Deposits	0	6,061	0	0	0
<b>TOTAL</b>	<b>12,096</b>	<b>18,157</b>	<b>12,096</b>	<b>12,096</b>	<b>12,096</b>
<b>Recovered Costs</b>					
Billings to Localities	3,129,726	2,958,727	3,106,249	3,106,249	3,624,027
State- Educational Technology Funds	26,000	26,000	26,000	26,000	26,000
Federal - Preschool Grant	84,000	77,162	84,000	84,000	84,513
<b>TOTAL</b>	<b>3,239,726</b>	<b>3,061,889</b>	<b>3,216,249</b>	<b>3,216,249</b>	<b>3,734,540</b>
<b>Non-Revenue Receipts</b>					
Carry Forward - Prior Years	0	96,697	150,000	150,000	150,000
Outstanding Encumbrances	0	0	0	5,448	0
<b>TOTAL</b>	<b>0</b>	<b>96,697</b>	<b>150,000</b>	<b>155,448</b>	<b>150,000</b>
<b>FUND TOTAL</b>	<b>3,251,822</b>	<b>3,176,743</b>	<b>3,378,345</b>	<b>3,383,793</b>	<b>3,896,636</b>

*NREP TEXTBOOK FUND:*

	<b>2002-03 BUDGETED</b>	<b>2002-03 ACTUAL</b>	<b>2003-04 BUDGETED</b>	<b>2003-04 ESTIMATED</b>	<b>2004-05 ADOPTED</b>
<b>Revenue from Use of Money and Property</b>					
Interest on Bank Deposits	0	263	0	0	0
<b>TOTAL</b>	<b>0</b>	<b>263</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Non-Revenue Receipts</b>					
Carry Forward - Prior Years	20,000	17,812	20,000	20,000	20,000
<b>TOTAL</b>	<b>20,000</b>	<b>17,812</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>
<b>Transfers</b>					
NREP Operating Fund	10,000	10,000	10,000	10,000	10,000
<b>TOTAL</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
<b>FUND TOTAL</b>	<b>30,000</b>	<b>28,075</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>

*AIRPORT AUTHORITY CAPITAL PROJECT FUND:*

	<b>2002-03 BUDGETED</b>	<b>2002-03 ACTUAL</b>	<b>2003-04 BUDGETED</b>	<b>2003-04 ESTIMATED</b>	<b>2004-05 ADOPTED</b>
<b>Transfers</b>					
Other Localities	43,797	33,810	36,394	36,394	30,074
State Receipts	191,500	126,934	147,580	891,668	198,880
Federal Receipts	0	0	246,375	696,375	823,500
General Operating Fund	59,703	0	41,126	41,126	25,271
<b>TOTAL</b>	<b>295,000</b>	<b>160,744</b>	<b>471,475</b>	<b>1,665,563</b>	<b>1,077,725</b>
<b>Recovered Costs</b>					
Fuel Farm	200,000	0	0	0	0
<b>TOTAL</b>	<b>200,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Non-Revenue Receipts</b>					
Loan Proceeds	350,000	0	0	0	0
<b>TOTAL</b>	<b>350,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FUND TOTAL</b>	<b>845,000</b>	<b>160,744</b>	<b>471,475</b>	<b>1,665,563</b>	<b>1,077,725</b>

The Airport Capital Project Fund includes several projects for the fiscal year 2005. The largest project, which totals \$700,000, consists of acquiring three parcels for noise abatement per the twenty-year Master Plan and north side of Airport development. Demands by larger aircraft necessitate the need for future development. Remaining projects include upgrading the airfield lighting and repairs to the runways and terminals.

*UNEMPLOYMENT COMPENSATION FUND:*

<b>Non-Revenue</b>	<b>2002-03 BUDGETED</b>	<b>2002-03 ACTUAL</b>	<b>2003-04 BUDGETED</b>	<b>2003-04 ESTIMATED</b>	<b>2004-05 ADOPTED</b>
Carry Forward - Prior Years	10,000	1,173	10,000	1,500	10,000
<b>TOTAL</b>	<b>10,000</b>	<b>1,173</b>	<b>10,000</b>	<b>1,500</b>	<b>10,000</b>
<b>FUND TOTAL</b>	<b>10,000</b>	<b>1,173</b>	<b>10,000</b>	<b>1,500</b>	<b>10,000</b>

This fund is to hold monies in case former county employees file for unemployment. Because governments do not pay unemployment tax, the state pays the unemployment and then bills the county which in turn reimburses the state for the amount paid.

## VI. STATEMENT OF ESTIMATED UNDESIGNATED AND DESIGNATED FUND BALANCES

### General Fund

Undesignated General Fund Balance is the accumulated total of all prior years' actual General Fund revenues in excess of actual expenditures. This is actually the "surplus" that has not been previously appropriated and is not reserved or designated.

Designated General Fund Balance is comprised of those funds that have been reserved from fund balance for a specific use. The following amounts were reserved from the General Fund undesignated fund balance at June 30, 2003:

Prepaid Items	\$638
Encumbrances	1,432,385
Non-Current Loans	845,496
Capital Projects	818,287
Fire Company Capital	96,446
Historical Markers	13,516
Economic Development	687
Tri-Centennial	928
	<u>\$3,208,383</u>

This amount is included in the June 30, 2003 fund balance amount of \$24,345,519. Undesignated fund balance on June 30, 2003 was \$21,137,136. The General Fund and Landfill Fund are the only funds that have designated fund balances.

Below are summary projections for the end of fiscal years 2004 and 2005, and a detail analysis of actual fund balance of June 30, 2000 through June 30, 2003.

	ESTIMATE FY 2004	PLAN FY 2005
Fund Balance, Beginning of Year	\$24,345,519	\$23,647,272
Revenue Sources*	93,664,992	95,069,826
Expenditures	(36,914,842)	(37,991,730)
Other Sources (USES):		
Transfers (OUT)**	<u>(57,448,397)</u>	<u>(62,132,483)</u>
Fund Balance, End of Year	<u>\$23,647,272</u>	<u>\$18,592,885</u>

\*Includes close out of construction funds.

\*\*Includes transfers tot Reserved Fund Balances.

	ACTUAL FY 2000	ACTUAL FY 2001	ACTUAL FY 2002	ACTUAL FY 2003
Fund Balance, Beginning of Year	\$17,934,535	\$21,657,517	\$24,638,096	\$23,036,437
<b>REVENUES</b>				
General Prop. Taxes	\$37,925,684	\$39,296,557	\$39,591,759	\$44,344,353
Other Local Taxes	12,323,081	13,787,234	14,129,893	16,189,296
Permits, Privilege Fees & Reg. Licenses	974,484	1,111,056	1,181,812	1,556,839
Fines and Forfeitures	27,733	31,196	59,492	133,549
Revenue from Use of Money & Prop.	1,010,636	1,227,301	796,561	425,269
Charges for Services	1,490,578	1,504,234	1,697,512	1,936,008
Miscellaneous	428,187	223,380	199,608	315,355
Recovered Costs	1,648,801	1,497,867	1,816,414	2,413,809
Intergovernmental	10,344,838	16,542,685	17,121,414	18,568,647
<b>TOTAL REVENUE</b>	<b>\$66,174,022</b>	<b>\$75,221,510</b>	<b>\$76,594,465</b>	<b>\$85,883,125</b>
<b>EXPENDITURES</b>				
Current:				
Gen. Gov. Admin.	\$6,656,140	\$6,296,713	\$3,820,691	\$4,945,481
Judicial Administration	851,925	982,036	1,428,459	1,327,545
Public Safety	8,087,971	9,247,838	11,419,185	12,109,078
Public Works	2,300,987	2,568,834	2,744,931	2,627,042
Health and Welfare	3,000,275	3,461,062	4,747,321	5,549,107
Community College	41,406	44,802	45,123	85,373
Parks, Recreation & Cultural	2,988,116	3,155,426	3,608,713	3,817,096
Comm. Development	1,728,518	4,216,601	3,051,401	3,554,320
Debt Service	1,068,137	1,122,733	778,437	1,129,166
<b>TOTAL EXPENDITURES</b>	<b>\$26,723,475</b>	<b>\$31,096,045</b>	<b>\$31,644,261</b>	<b>\$35,144,208</b>
<b>OTHER FINANCING SOURCES</b>				
Proceeds form capital leases/insurance/ bond premiums	\$771,980	\$101,619	\$479,776	\$1,338,561
Operating transfers Out/In	0	0	(634,847)	0
Operating transfers from/to Primary Govt.	(36,499,545)	(41,246,505)	(46,396,792)	(50,168,396)
<b>TOTAL OTHER FIN. SOURCES</b>	<b>(\$35,727,565)</b>	<b>(\$41,144,886)</b>	<b>(\$46,551,863)</b>	<b>(\$48,829,835)</b>
<b>Fund Balance, End of Year</b>	<b>\$21,657,517</b>	<b>\$24,638,096</b>	<b>\$23,036,437</b>	<b>\$24,945,519</b>

**FUND BALANCE POLICY:** The Government Finance Officers Association (GFOA) recommends that unreserved fund balance be maintained at a level of 5 to 15% of general fund revenues. In the adopted FY 2004 budget, it is estimated that unreserved fund balance will be approximately 10% of general fund revenues. 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 \$5,045,387 to fund the FY 2004-2005 Adopted Budget.

Following is a fund balance overview of the beginning estimated balances, activity expected and projected ending balances of all funds.

**FUND BALANCE  
PROJECTED FY 2005 BALANCES**

<b>Type of Fund</b>	<b>Estimated Fund Balance, Beg. Of Year</b>	<b>Revenue Sources (a)</b>	<b>Expenditures</b>	<b>Subtotal</b>	<b>Transfers (Out)</b>	<b>Estimated Fund Balance, End of Year</b>	<b>% Change</b>
General	18,042,000	95,069,826	(37,991,730)	75,120,096	(62,132,483)	12,987,613	-28.01%
Regional Jail	129,040	10,408,680	(10,408,680)	129,040	0	129,040	0.00%
Landfill	21,108,000	6,327,638	(5,626,573)	21,809,065	0	21,809,065	3.32%
Court Services	670,100	1,180,754	(1,281,617)	569,237	0	569,237	-15.05%
Shawneeland	502,974	483,210	(516,455)	469,729	0	469,729	-6.61%
Airport Operating	340,452	1,376,940	(1,376,940)	340,452	0	340,452	0.00%
Consolidated Maint.	20,357	500,000	(500,000)	20,357	0	20,357	0.00%
School Operating	0	99,266,700	(98,900,870)	365,830	(365,830)	0	0.00%
School Cafeteria	0	3,914,894	(3,914,894)	0	0	0	0.00%
School Construction	0	250,000	(250,000)	0	0	0	0.00%
School Debt	0	12,465,366	(12,465,366)	0	0	0	0.00%
Airport Capital	0	1,077,725	(1,077,725)	0	0	0	0.00%
School Trusts	1,996	1,100	(1,100)	1,996	0	1,996	0.00%
School Textbook	0	859,440	(859,440)	0	0	0	0.00%
NREP Operating	0	3,896,636	(3,896,636)	0	0	0	0.00%
NREP Textbook	24,654	30,000	(30,000)	24,654	0	24,654	0.00%
Unemployment	67,203	0	(10,000)	57,203	0	57,203	-14.88%

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

General Fund fund balance decreased by 28%. The Board of Supervisors chose to appropriate over \$5 million from reserves to balance the FY 2005 budget in an effort to minimize the tax burden on residents.

Court Services fund balance decreased by 15.05%. The Court Services Board voted to expend reserves for needed supplies to minimize the contributions paid by participating localities.

The Unemployment fund balance pays unemployment claims. The annual contribution to this account in the past was \$10,000. Since unemployment claims have not met budgeted expenditures, the fund has accumulated excess reserves. The county has chosen to use the reserves and to defer funding until needed.

## **VII. BASIS OF FINANCIAL REPORTING**

Over the past two decades, the primary focus of local government financial statements has been summarized by fund type. The approach has been changed for the first time in the Fiscal Year Ending 2002 financial statements. The county's current financial statements now present two different statements, with two different approaches and view of the county's finances. The government-wide statements, which are new, provide information on the overall financial status of the county. This method is more comparable to the method used in private industry. The fund financial statements, which is the method that has been used in the past, focuses on the individual funds of the county government, reporting the operations in more detail than the government-wide statements. When presented in one report, both types of statements will give the user a broader basis of comparison and enhance the county's accountability.

### **Government-Wide Statements:**

The government-wide statements report information about the county as a whole using accounting methods similar to those used by private sector companies. These statements include all assets and liabilities using the accrual method of accounting. All of the year's revenue and expenses are taken into account regardless of when cash is received or paid.

The two government-wide statements, the Statement of Net Assets and the Statement of Activities, report the county's net assets and changes in them. The county's net assets can be thought of as the difference between assets and liabilities, which is one way to measure the county's financial position. Over time, increases and decreases in net assets can be one indicator that the county's financial health is improving or deteriorating.

The Statement of Net Assets presents information on all the county's assets and liabilities. As discussed earlier, the difference between assets and liabilities is reported as net assets. Net assets are presented in three categories: invested in capital assets-net of related debt, restricted and unrestricted. To accurately use changes as an indicator of the county's financial health, the factors that contribute to the increases and decreases must be analyzed. Other factors such as the county's tax rate and the condition of other fixed assets must also be considered when using the Statement of Net Assets as a financial indicator.

The Statement of Activities provides information on how the net assets changed during the year. Since the government-wide financial statements use the accrual method of accounting, changes in net assets are recognized when an event occurs, regardless of the timing of cash. This will result in revenues and expenses being reported in this statement for some items that will not impact cash flow until a later time in another fiscal period.

The Statement of Net Assets and the Statement of Activities are divided into the following types of activities:

- **Governmental Funds:** These activities are supported primarily by property taxes and report the county's basic services such as general administration, public safety, parks and recreation and community development.
- **Business-Type Activities:** These activities charge fees to customers to help cover the costs of the service. The county's landfill is a business type activity.
- **Component Units:** The Frederick County Public Schools and Industrial Development Authority are components units of the county. Component units are legally separate, but are reported since the county is financially accountable and provide funding for them.

## **Fund Financial Statements:**

Fund financial statements are the traditional governmental financial statements. They focus on the county's most significant funds instead of the county as a whole.

The county has three kinds of funds:

1. **Governmental Funds:** The governmental funds report most of the county's basic services. The governmental funds serve essentially the same function as the governmental activities in the government-wide statements. The governmental fund financial statements focus on near-term cash flows and the amount of 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 from the fund statements is provided to facilitate this comparison.
2. **Proprietary Funds:** Frederick County maintains two types of proprietary funds: Enterprise Funds and Internal Service Funds. Enterprise funds report the same functions as the business-type activities in the government-wide financial statements. Internal service funds account for the goods and services provided by one department or agency to other departments or agencies of the county. The county's Central Stores fund accounts for the operations of duplicating, postage, gasoline and office supplies. Revenue is derived from sales to user departments. The Health Insurance fund accounts for funds to pay health insurance premiums and claims.
3. **Fiduciary Funds:** Fiduciary funds are used to report assets held in trustee or agency capacity for others and cannot be used to support the government's own programs. The county is responsible for ensuring that the assets reported in these funds are used for their intended purpose.
  - Frederick County has several private purpose trust funds. These funds are restricted to build a chapel, provide textbooks for indigent students and to provide scholarships to deserving students.
  - Frederick County has six agency funds. These funds include entities for which the county has assumed fiscal agency status: The Clarke-Frederick-Fauquier-Winchester Regional Adult Detention Center and the Winchester Regional Airport.

## **VII. BASIS OF BUDGETING**

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

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

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

## **XI. SIGNIFICANT COMPONENTS**

- A. The proposed budget is fundamentally comprised of 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 objectives for that department that are to be successfully met, performance indicators or accomplishments and a personnel count for each department.
- F. The Statistical Section contains data relating to the physical, economic, and social and political characteristics of the county.
- G. Glossary.
- H. Index.



# A Profile of Frederick County

## History

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.

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.

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 70 times throughout the duration of the war.

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. 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.

## 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. Much of the land is used either as pasture land or is developed for residential or urban uses.

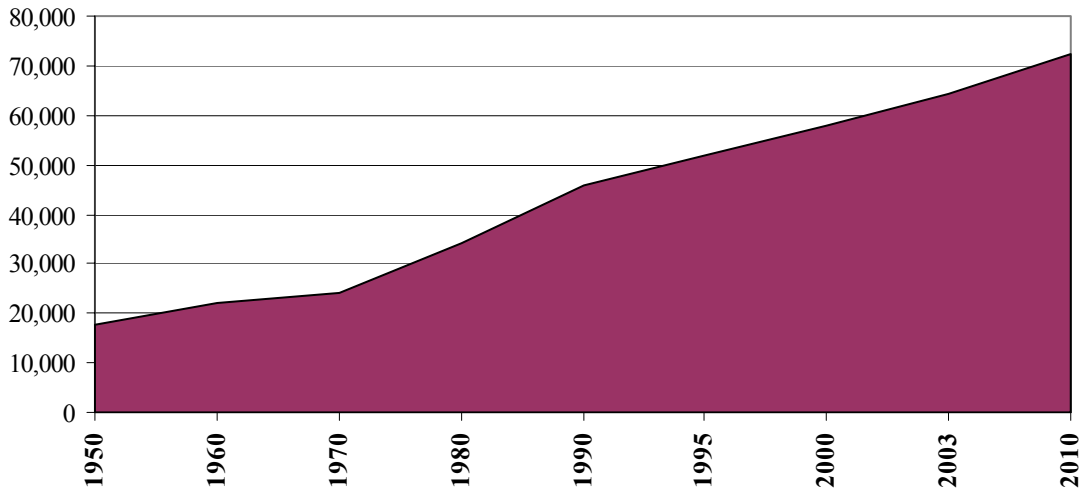
The second area is underlain by limestone-carbonate bedrock and consists of a band that runs north-south through the county between Interstate 81 and Little North Mountain. Much of this area is currently used for agriculture and contains the bulk of prime agriculture soil in the county. Most of the orchards in the county are located in this area.

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.

## Population

Since the turn of the century, the population of Frederick County has more than tripled, growing from 13,239 people in 1900 to 45,723 in 1990. The 2003 population estimate for Frederick County was 64,200. Much of the population growth occurred during the 1970's and 1980's. By 2010, it is projected that the population of Frederick County will be approximately 72,300.

### Frederick County Population Counts, 1950-2010



## Public School System

The Frederick County Public School System, the 24<sup>th</sup> largest school division in Virginia, is composed of ten elementary schools serving students in grades kindergarten through fifth grade; three 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, as well as, vehicle maintenance services for the county government.

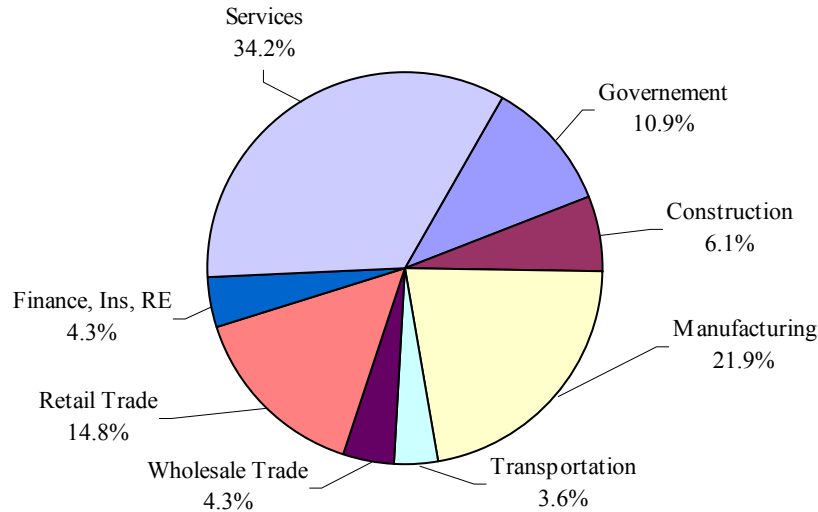
In 1995, student enrollment was 9,272. In the fall of 2003, student enrollment was 11,357, which represents an increase of 2,085 students, or 22%, since 1995. The structure of the school division is designed to support the needs of the 11,642 students projected for the school year 2004-2005.

The growth in the Frederick County community brings challenges to the school system. Those challenges include increased space needs, class-sizes, textbooks, instructional materials, teaching staff and custodial staff. Athletic, band, choral, vocational and selective arts are under pressure as well with an increased school population. Frederick County will continue to require the construction of additional student capacity for the foreseeable future.

## Employment Trends

Winchester and Frederick County had a total of 46,782 jobs in 2002 as measured by the NAICS. The largest employment sector was services which employed 15,834 workers in 2002.

### Employment Trends - Frederick County and Winchester - 2002



Unemployment rates for Frederick County and Winchester have paralleled those of Virginia. The United States unemployment average has historically been higher than Virginia and Frederick County and Winchester. However, in 1991 and 1992, unemployment surged somewhat ahead of the United States and Virginia due to the collapse of the DC construction market which employed many residents of Winchester-Frederick County. The average unemployment rate rose to almost 8% during that time period, but has since dropped to the annual 2003 unemployment rate of 3.1%.

## Quality of Life

### Higher Education

Lord Fairfax Community College located in Frederick County, offers two-year programs for an associate degree in Art and Sciences and Applied Science, Career Studies and Certificate Programs with a school enrollment, full-time and part-time, of 4,191 students.

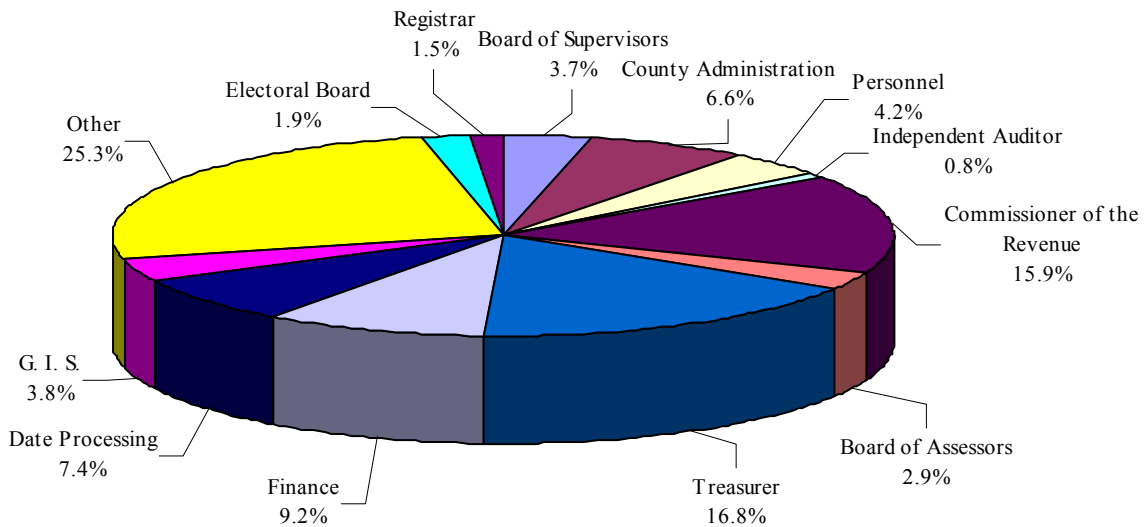
Shenandoah University offers four-year undergraduate and graduate programs with a school enrollment of 2,450 students. The schools include Harry F. Byrd, Jr. School of Business, Health Professions, Arts and Sciences, Pharmacy and Conservatory. The John Marsh Institute of Public Policy is also located at the university.

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

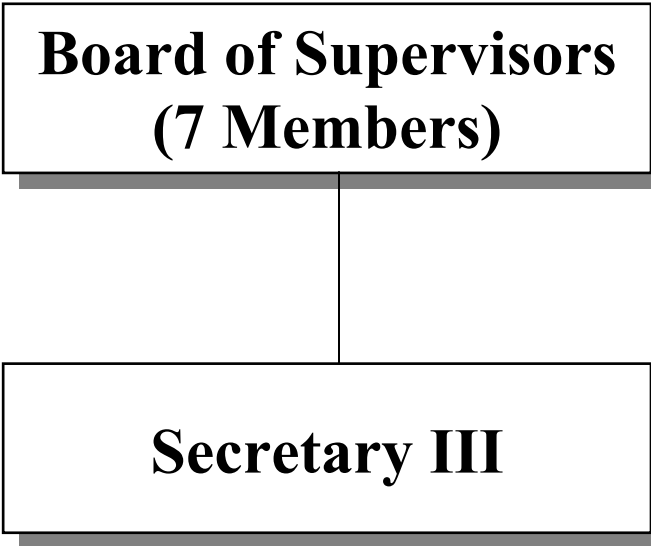
Cost of Living	The cost of living in the Winchester-Frederick County area is about 110% of the national average. The average single family detached home sold for approximately \$153,000 in 2001. This low cost of living in such a close proximity to Washington, D. C. attributes to the attractiveness of the area to many working families.
Crime	The latest FBI report (data for 2002) gives the crime rate per 100,000 people for the USA as 4,1118.8. The crime rate for Frederick County was 2,619.6 in 2002.
Medical Care	Winchester Medical Center is a 403-bed, nonprofit, regional referral hospital offering a full range of inpatient and outpatient diagnostic, medical, surgical and rehabilitative services to residents of the northern Shenandoah Valley. The Medical Center anchors a 150-acre campus with an imaging center, outpatient diagnostic and surgery facilities, cancer center, retail pharmacy, medical office building, adult and adolescent behavioral health centers and a 250-seat conference center. Maintaining a breadth of quality services at a reasonable cost has been a point of pride for Winchester Medical Center.
Library Services	Library service is provided to Frederick County through the Handley Regional Library located in downtown Winchester, the Mary Jane and James L. Bowman Library located in Stephens City, the Clarke County Library located in Berryville and the Handley Library Bookmobile. Currently, there are approximately 25,126 active registered library card holders in Frederick County. During the 2003 fiscal year, Frederick County residents borrowed approximately 321,430 items from the library system.
Parks	<p>The county currently owns and operates two regional parks. Clearbrook Park, located five miles north of Winchester, consists of approximately 55 acres and Sherando Park, located two miles east of Stephens City, consists of approximately 330 acres. Both regional parks currently serve the county's population with both active and passive recreational programs and facilities. In addition to these regional parks, five neighborhood parks have been developed consisting primarily of playground equipment for young children. Four of these neighborhood parks are located on fire company property and one is located in a subdivision. Since 1987, Frederick County has completed the construction of two outdoor swimming pool complexes, four soccer fields, a maintenance building, one shelter, two playground areas and two sand volleyball courts. Additional recreational facilities currently provided are athletic fields, playground and picnic areas, horseshoes, fishing, paddleboats and volleyball. As a result of a joint operating agreement with the County School Board, the Parks and Recreation Department has use of the following Sherando High School facilities when they are not in use by the high school: lighted football field and track, baseball field, eight outdoor lighted tennis courts and four outdoor lighted basketball courts. The Parks and Recreation Department also operates two community centers. The center at Sherando High School contains two racquetball courts, a weight room and a multipurpose room. The center located in the Orchard View Elementary School contains a gymnasium and office.</p> <p>An additional amenity currently under construction is a bikeway and trail system. This bicycle facility will link those residential areas with Sherando Park and Sherando High School. Additional trails would provide residents with the ability to travel safely from their homes to schools, stores, work or recreational areas without having to travel on busy roads.</p>

## General Government Administration

	2003 Actual	2004 Budget	2005 Adopted Budget	Increase (Decrease) FY 2004 to FY 2005	
				Amount	%
Board of Supervisors	\$197,840	\$214,970	\$222,123	\$7,153	3.33%
County Administration	382,432	382,435	395,218	\$12,783	3.34%
Personnel	220,323	224,131	251,078	\$26,947	12.02%
Independent Auditor	44,000	44,000	46,600	\$2,600	5.91%
Commissioner of the Revenue	813,905	850,195	955,918	\$105,723	12.44%
Board of Assessors	0	331,240	173,448	(\$157,792)	-47.64%
Treasurer	886,214	893,464	1,008,472	\$115,008	12.87%
Finance	506,361	510,893	556,367	\$45,474	8.90%
Date Processing	360,010	378,591	446,099	\$67,508	17.83%
G. I. S.	407,560	160,176	228,035	\$67,859	42.37%
Other	1,868,198	1,503,098	1,525,061	\$21,963	1.46%
Electoral Board	42,328	46,934	116,104	\$69,170	147.38%
Registrar	81,763	95,394	91,650	(\$3,744)	-3.92%
<b>GENERAL GOVERNMENT ADMINISTRATION</b>	<b>\$5,810,934</b>	<b>\$5,635,521</b>	<b>\$6,016,173</b>	<b>\$380,652</b>	<b>6.75%</b>



# Board of Supervisors



# BOARD OF SUPERVISORS

1101

<b>DESCRIPTION:</b>	<b>GOALS:</b>
<p>Frederick County operates under the county administrator form of government as provided for in the Code of Virginia. Frederick County consists of six magisterial districts. Each district is represented by an elected representative, while the county elects its Chariman-at-Large. The Board of Supervisors collectively sets policy for the county and enacts those ordinances which are deemed necessary by the Board (State law permitting). The Board appoints the county administrator, most boards, commissions, authorities and committees to examine and conduct various aspects of county business. The Board's own standing committees include Finance, Law Enforcement, Code and Ordinance, Public Works, Personnel and Data Processing. All funds which allow the county to operate are appropriated by the Board. The several volumes of the Code of Virginia, as amended, delineate the authority and the responsibility of the Board of Supervisors.</p>	<p>Maintain service levels which ensure a high quality of life for county citizens.</p> <p>Fairly allocate resources among competing demands.</p> <p>Continue Education and Public Safety as priorities in the delivery of services.</p> <p>Implement a revised Capital Improvement Program.</p> <p>Promote economic development to improve the current residential/business tax ratio.</p>

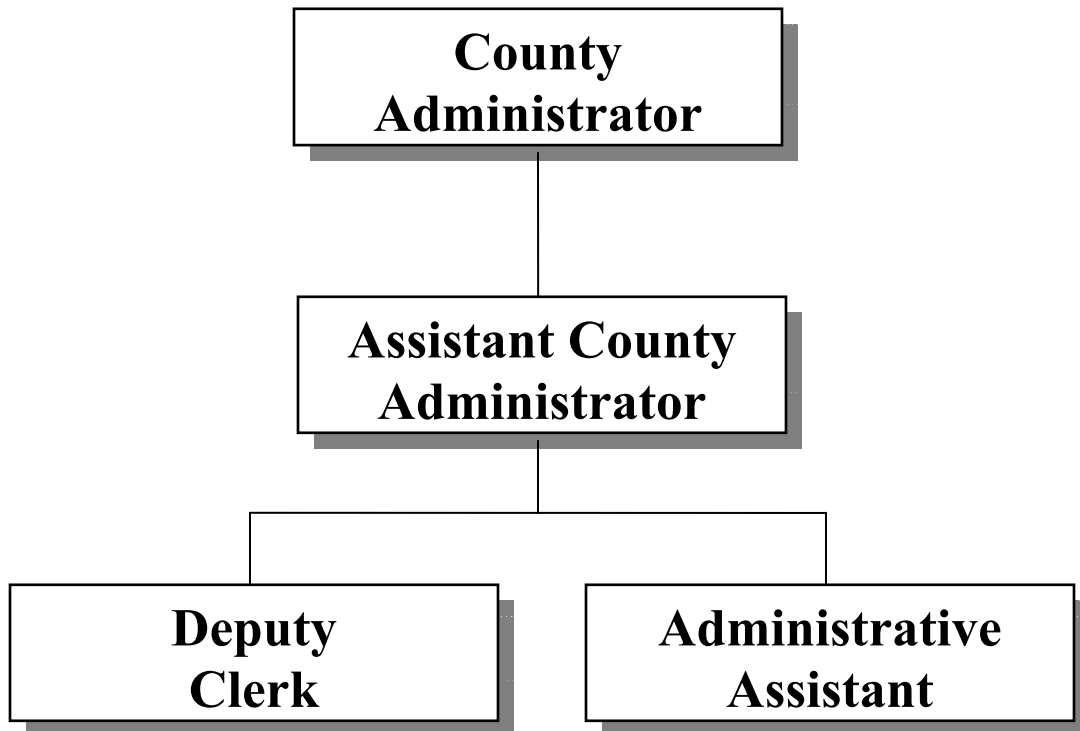
**PERFORMANCE INDICATORS:**

	FY 2003 Actual	FY 2004 Budget	FY 2005 Budget
Resolutions considered	70	66	75
Ordinances Considered	19	18	20
Board Meeting Held	31	30	31
Waiver Notices Processed	1	15	1

**BUDGET SUMMARY:**

	FY 2003 Actual	FY 2004 Approved Budget	FY 2004 Estimated Budget	<b>FY 2005 Adopted Budget</b>	Increase (Decrease) FY 2004 App. To FY 2005 Amount	%
<b>Costs:</b>						
Personnel	139,295	144,602	141,429	<b>146,963</b>	2,361	1.63%
Operating	57,775	69,268	62,255	<b>73,660</b>	4,392	6.34%
Capital	770	1,100	86,385	<b>1,500</b>	400	36.36%
<b>TOTAL</b>	<b>197,840</b>	<b>214,970</b>	<b>290,069</b>	<b>222,123</b>	7,153	3.33%
<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	197,840	214,970	290,069	<b>222,123</b>	7,153	3.33%
<b>TOTAL</b>	<b>197,840</b>	<b>214,970</b>	<b>290,069</b>	<b>222,123</b>	7,153	3.33%
Full-time positions	1	1	1	<b>1</b>	0	0.00%

# County Administrator





# COUNTY ADMINISTRATION

1201

**DESCRIPTION:**

The county administrator serves as the chief administrative officer of Frederick County. This activity includes serving as the prime contact point for citizens seeking information regarding county activities; developing and maintaining a management program for all county departments; developing recommendations for the Board concerning any and all operations of the county; and performing vital record keeping functions. The administrator represents the county at various meetings and conferences. The administrator serves as liaison with other local, state and federal agencies, as well as directing and coordinating all projects; and 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 Court Services, Data Processing, Extension, Finance, Fire and Rescue, Geographic Information Systems, Personnel, Public Works, Parks and Recreation, Planning and Public Safety Communications. Indirect supervision is exercised over the Regional Airport, Regional Jail and Economic Development Commission.

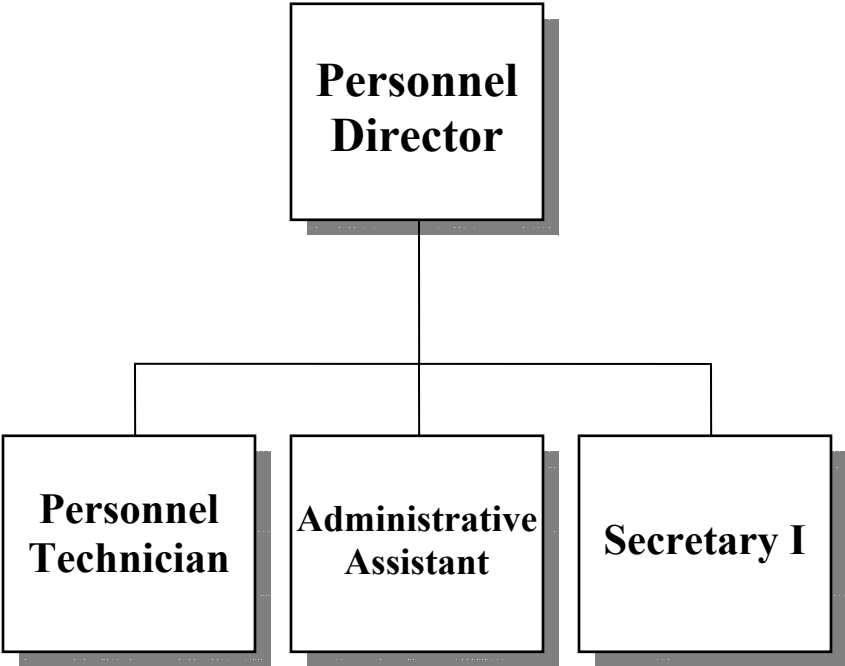
**GOALS:**

- Provide the Board of Supervisors with accurate, timely and clear information on which to make decisions.
- Ensure efficient and effective management of departmental activities.
- Continuation of the development of the fiscal impact model.
- Implementation of the Air Quality Improvement Plan.
- The Geographic Information Services (GIS) Plan continues to be implemented in a phased approach.
- The Regional Jail Capital Expansion is underway and further resolution to overcrowding is a priority.

**BUDGET SUMMARY:**

	FY 2003 Actual	FY 2004 Approved Budget	FY 2004 Estimated Budget	FY 2005 Adopted Budget	Increase (Decrease)	
					FY 2004 App. Amount	To FY 2005 %
<b>Costs:</b>						
Personnel	359,660	359,355	389,642	<b>367,696</b>	8,341	2.32%
Operating	14,668	23,080	15,189	<b>24,818</b>	1,738	7.53%
Capital	8,104	0	26,869	<b>2,704</b>	2,704	#DIV/0!
<b>TOTAL</b>	<b>382,432</b>	<b>382,435</b>	<b>431,700</b>	<b>395,218</b>	<b>12,783</b>	<b>3.34%</b>
<b>Revenue:</b>						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	382,432	382,435	431,700	<b>395,218</b>	12,783	3.34%
<b>TOTAL</b>	<b>382,432</b>	<b>382,435</b>	<b>431,700</b>	<b>395,218</b>	<b>12,783</b>	<b>3.34%</b>
Full-time positions	4	4	4	<b>4</b>	0	0.00%

# Personnel Department



# PERSONNEL

1203

<b>DESCRIPTION:</b>  The County of Frederick currently employs 527+ full-time employees and approximately 600 part-time/seasonal employees. The Personnel Department is responsible for the administration of the county's personnel system which encompasses 20 county departments and two regional agencies. Benefits are also extended to five outside agencies. The primary responsibilities of the Personnel Department include recruitment and selection, payroll/time record management, personnel records management, personnel policies administration, employee training programs, merit system administration, benefits administration, counseling and administrative services.	<b>GOALS:</b>  Administer and monitor personnel management system and fringe benefit program.  Developing HIPAA policy and training toward compliance by April 1, 2004.  Maintain updated FLSA, FMLA and VRS handbooks.  Continue recruitment and selection of qualified personnel.  Continue to update job descriptions and personnel policies.  Continue computerized records conversion.  Plan and conduct training sessions.  Continue to maintain and update in-house operations and instructional manuals.
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**PERFORMANCE INDICATORS:**

	FY 2003 Actual	FY 2004 Budget	FY 2005 Budget
# of positions recruited	43	43	43
# of recruitment testing sessions	6	7	6
# of full-time applications processed	272	791	272
# of par-time applications processed	135	95	135
% of positions filled withing 90 days of vacancies	62%	68%	62%

**BUDGET SUMMARY:**

	FY 2003 Actual	FY 2004 Approved Budget	FY 2004 Estimated Budget	FY 2005 Adopted Budget	Increase (Decrease) FY 2004 App. To FY 2005 Amount	%
<b>Costs:</b>						
Personnel	186,256	189,098	191,316	<b>211,994</b>	22,896	12.11%
Operating	34,067	35,033	27,896	<b>36,784</b>	1,751	5.00%
Capital	0	0	1,500	<b>2,300</b>	2,300	100.00%
<b>TOTAL</b>	<b>220,323</b>	<b>224,131</b>	<b>220,712</b>	<b>251,078</b>	26,947	12.02%
<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	220,323	224,131	220,712	<b>251,078</b>	26,947	12.02%
<b>TOTAL</b>	<b>220,323</b>	<b>224,131</b>	<b>220,712</b>	<b>251,078</b>	26,947	12.02%
Full-time positions	4	4	4	<b>4</b>	0	0.00%

# INDEPENDENT AUDITOR

1208

**DESCRIPTION:**

The Independent Auditor function exists to record the costs of the annual audit and other examinations of accunts 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.

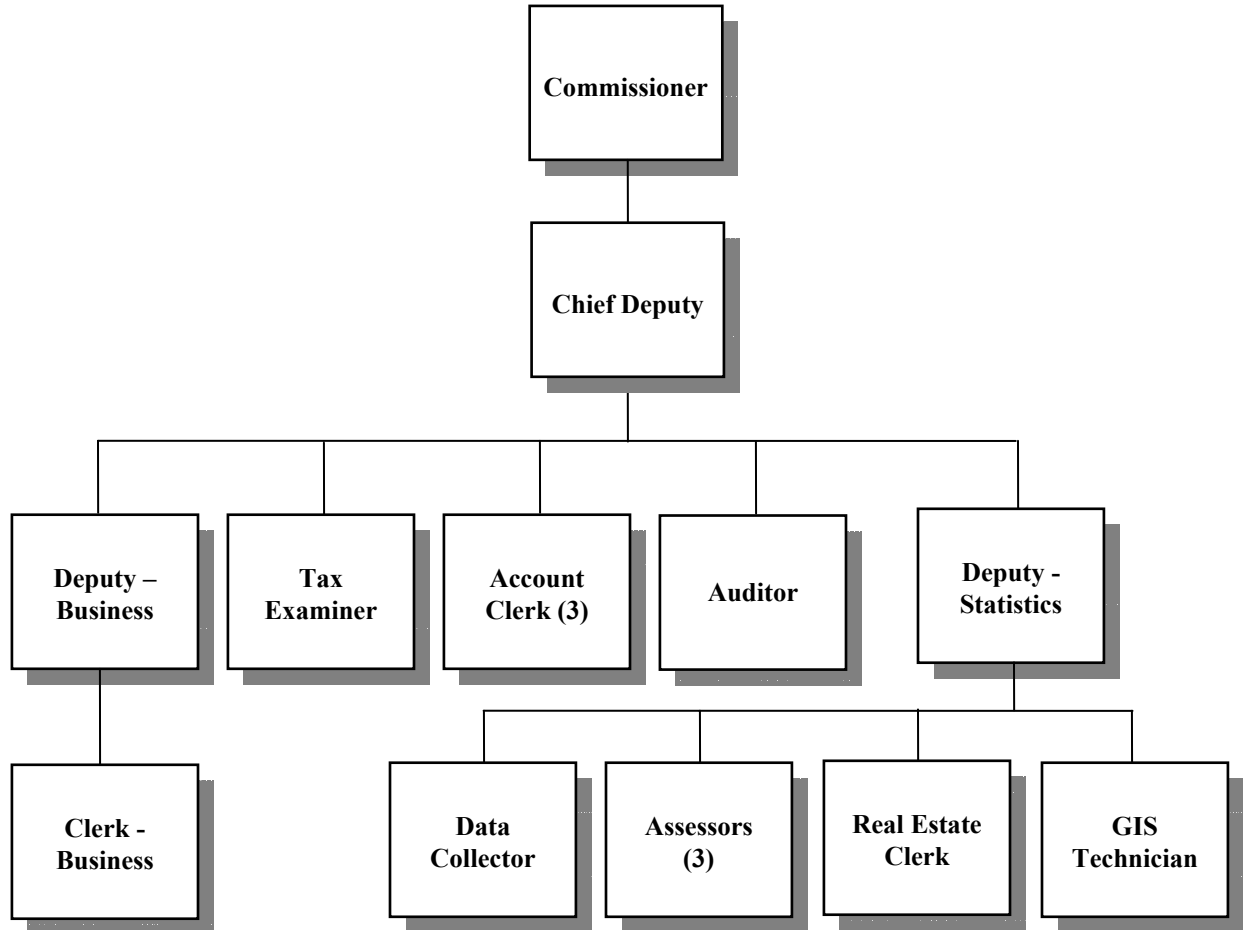
**GOALS:**

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

**BUDGET SUMMARY:**

	FY 2003 Actual	FY 2004 Approved Budget	FY 2004 Estimated Budget	FY 2005 Adopted Budget	Increase (Decrease) FY 2004 App. To FY 2005	
					Amount	%
<b>Costs:</b>						
Personnel	0	0	0	<b>0</b>	0	0.00%
Operating	44,000	44,000	45,500	<b>46,600</b>	2,600	5.91%
Capital	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>44,000</b>	<b>44,000</b>	<b>45,500</b>	<b>46,600</b>	<b>2,600</b>	<b>5.91%</b>
<b>Revenue:</b>						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	44,000	44,000	45,500	<b>46,600</b>	2,600	5.91%
<b>TOTAL</b>	<b>44,000</b>	<b>44,000</b>	<b>45,500</b>	<b>46,600</b>	<b>2,600</b>	<b>5.91%</b>
Full-time positions	0	0	0	<b>0</b>	0	0.00%

# Commissioner of the Revenue



# COMMISSIONER OF THE REVENUE

1209

**DESCRIPTION:**

The Commissioner of the Revenue and staff duties include: giving fair and equalized assessments of all taxable personal property and real estate in the county; recordation of all exempt properties; assessment of all new construction on real estate; proration of personal property; the continued implementation of the Gilmore Personal Property Tax Relief Act; the assessment and maintenance of all business licenses and required compliance records of businesses; the education of the office and public in new legislation and requirements; discovery of all taxable property and new construction not properly reported, permitted or otherwise recorded; the implementation of special assessment programs such as tax relief for elderly and disabled, meals tax, transient occupancy tax and the county-wide land use deferral system; assists the public on all local and state tax issues; handle public service assessment and record management, bank franchise tax management, utility tax collection reporting; fiscal reporting to the county, the Board and State of Virginia; assists the county and public by keeping records for their use and maintaining and preserving historic data; mapping of all real estate parcels both taxable and non-taxable; recording of real

property transfers, sales and boundry adjustments; collection and records of meals taxes and lodging taxes; assisting with compliance and understanding of requirements for business licenses including worker's compensation requirements and zoning or safety requirements of concern to businesses; issuance and compliance requirements for business licenses; business equipment and machinery and tools; assistance with records management for the Treasurer to issue billings and for record submission for the state regulatory agencies on the personal property tax relief; administer any adjustments to assessments that affect fair market value.

**GOALS:**

To serve the taxpayer while maintaining credibility to the county as assessors.

Strive for compliance from the public and discover unreported personal property and real estate construction.

Assess based on the best knowledge available with continued training in the legality and technique required.

**PERFORMANCE INDICATORS:**

	FY 2003 Actual	FY 2004 Budget	FY 2005 Budget
# of reassessment visits	2,160	2,000	2,500
# of supplemental bills issued	21,306	20,000	22,000
# of land use applications approved	2,220	2,300	2,300
# of tax relief applications approved	679	680	900
# of DMV transactions	75,304	55,000	78,000
# of State income taxes and estimates processed	2,421	2,700	2,500

**BUDGET SUMMARY:**

	FY 2003 Actual	FY 2004 Approved Budget	FY 2004 Estimated Budget	FY 2005 Adopted Budget	Increase (Decrease) FY 2004 App. To FY 2005 Amount %	
<b>Costs:</b>						
Personnel	643,485	683,042	695,312	<b>771,489</b>	88,447	12.95%
Operating	146,718	156,084	156,610	<b>172,679</b>	16,595	10.63%
Capital	23,702	11,069	11,575	<b>11,750</b>	681	6.15%
<b>TOTAL</b>	<b>813,905</b>	<b>850,195</b>	<b>863,497</b>	<b>955,918</b>	105,723	12.44%
<b>Revenue:</b>						
Fees	10,689	5,500	11,940	<b>4,000</b>	(1,500)	-27.27%
State/Federal	165,977	153,368	157,678	<b>148,583</b>	(4,785)	-3.12%
Local	637,239	691,327	693,879	<b>803,335</b>	112,008	16.20%
<b>TOTAL</b>	<b>813,905</b>	<b>850,195</b>	<b>863,497</b>	<b>955,918</b>	105,723	12.44%
Full-time positions	14	15	15	<b>16</b>	1	6.67%

# BOARD OF ASSESSORS

1210

**DESCRIPTION:**

Both the Board of Assessors (BOA) and the Board of Equalization (BOE) are positions representing the taxpayers of Frederick County by district. The BOA was selected by the Board of Supervisors in FY 2004 and trained by the Virginia Department of Taxation. They will familiarize themselves with Frederick County fair market values and properties. They will hold hearings after the revaluation notices are mailed to the public during late 2004. The BOE will be nominated by the Board of Supervisors in January of 2005, approved by the judge, trained by the Virginia Department of Taxation and will hold the equalization hearings during 2005.

The purpose of both Boards will be to oversee the reassessment of all real estate in Frederick County, both taxable and tax exempt, with such valuations to take effect January 1, 2005. They will determine that the values properly align with fair market arms-length sales or with construction costs while being equitable for like properties. This will include observing field work, comparison of values and holding such hearings as may be requested to represent the interest of Frederick County citizens.

**GOALS:**

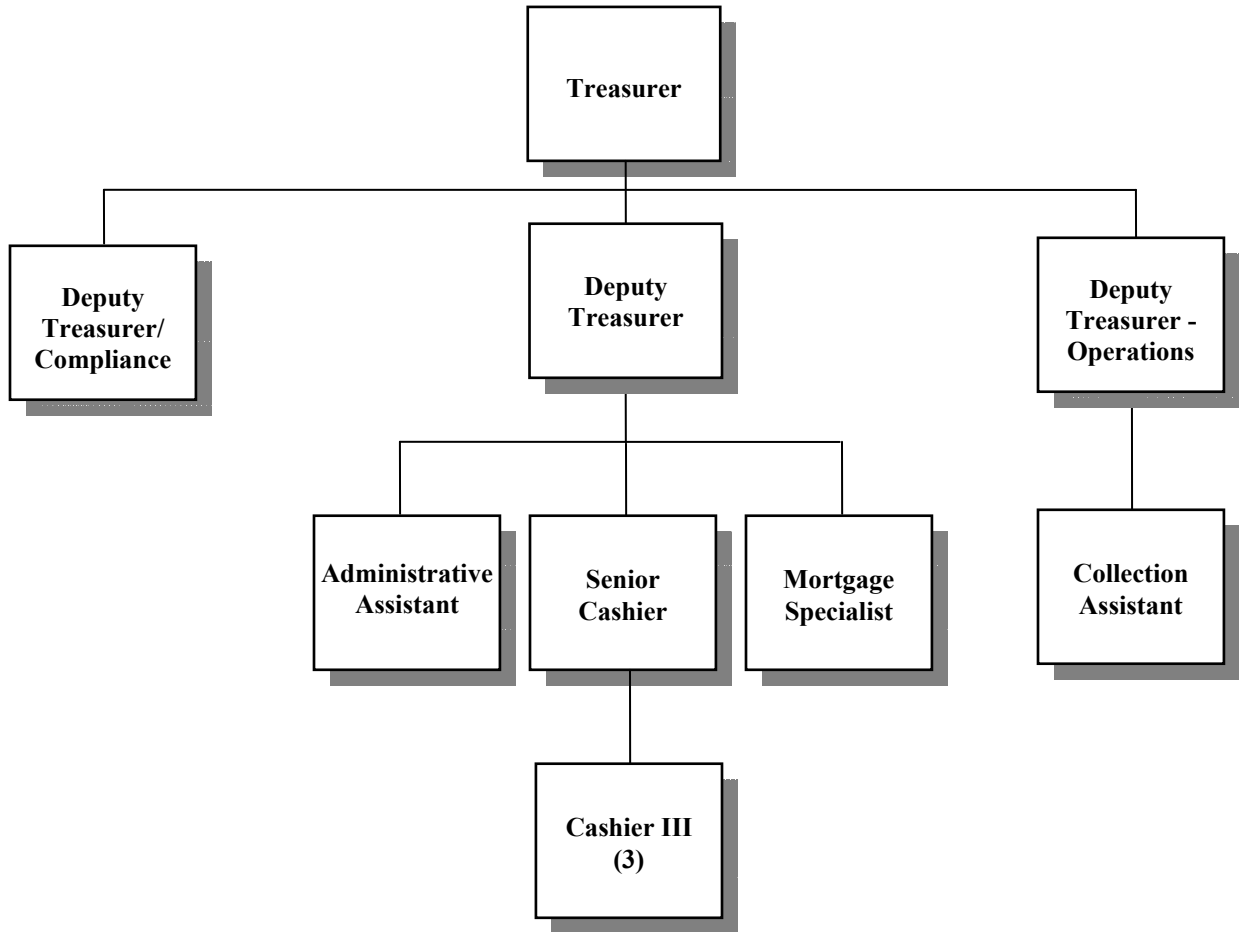
To value all real property at 100% of its fair market value after taking into consideration all elements of value including but not limited to: recent arms-length market sales, quality and details of construction, construction material markets, special land and zoning considerations and such other matters as may impact and be needed to arrive at market value.

Ascertain that all similar properties have similar valuations, considering all pertinent matters.

**BUDGET SUMMARY:**

	FY 2003 Actual	FY 2004 Approved Budget	FY 2004 Estimated Budget	FY 2005 Adopted Budget	Increase (Decrease)	
					FY 2004 App. Amount	To FY 2005 %
<b>Costs:</b>						
Personnel	0	27,540	4,000	<b>40,148</b>	12,608	45.78%
Operating	0	303,700	353,765	<b>133,300</b>	(170,400)	-56.11%
Capital	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	0	331,240	357,765	<b>173,448</b>	(157,792)	-47.64%
<b>Revenue:</b>						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	0	331,240	357,765	<b>173,448</b>	(157,792)	-47.64%
<b>TOTAL</b>	0	331,240	357,765	<b>173,448</b>	(157,792)	-47.64%
Full-time positions	0	0	0	<b>0</b>	0	0.00%

# Treasurer





# TREASURER

1213

**DESCRIPTION:**

The elected position of Treasurer was created in the Virginia Constitution of 1870. As an elected official, the independent status of the Treasurer ensures that local funds are collected, invested and expended by an officer directly responsible to the people. The Treasurer is responsible for the receipt of revenue which comes to the locality including Real Estate and Personal Property Taxes, License Taxes, Local Vehicle Licensing, Permit Fees, State Income Tax, State Estimate Tax and Court, Sheriff and Clerk Fees.

The Treasurer's Office processes more than 300,000 transactions yearly, the most significant being the billing and collection of real estate and personal property taxes. Citizens may use debit and credit cards for the payment of taxes and other county charges. The TAXPAY program is available for monthly, quarterly and semi-annual payments using a coupon booklet or a direct debit from an individual's bank account.

The Treasurer manages the investment portfolio of local funds.

**GOALS:**

Provide taxpayers with courteous and professional service.

Implement DMV-VRW (Vehicle Registration Withholding) on delinquent accounts.

Expand e-payments, inventory on line.

Manage investments for the maximum return on available monies with secure, safe investments.

Provide tax amount online for title companies and mortgage lenders.

E-mail tax bills to taxpayers for June 5 and December 5 tax collections and other billings.

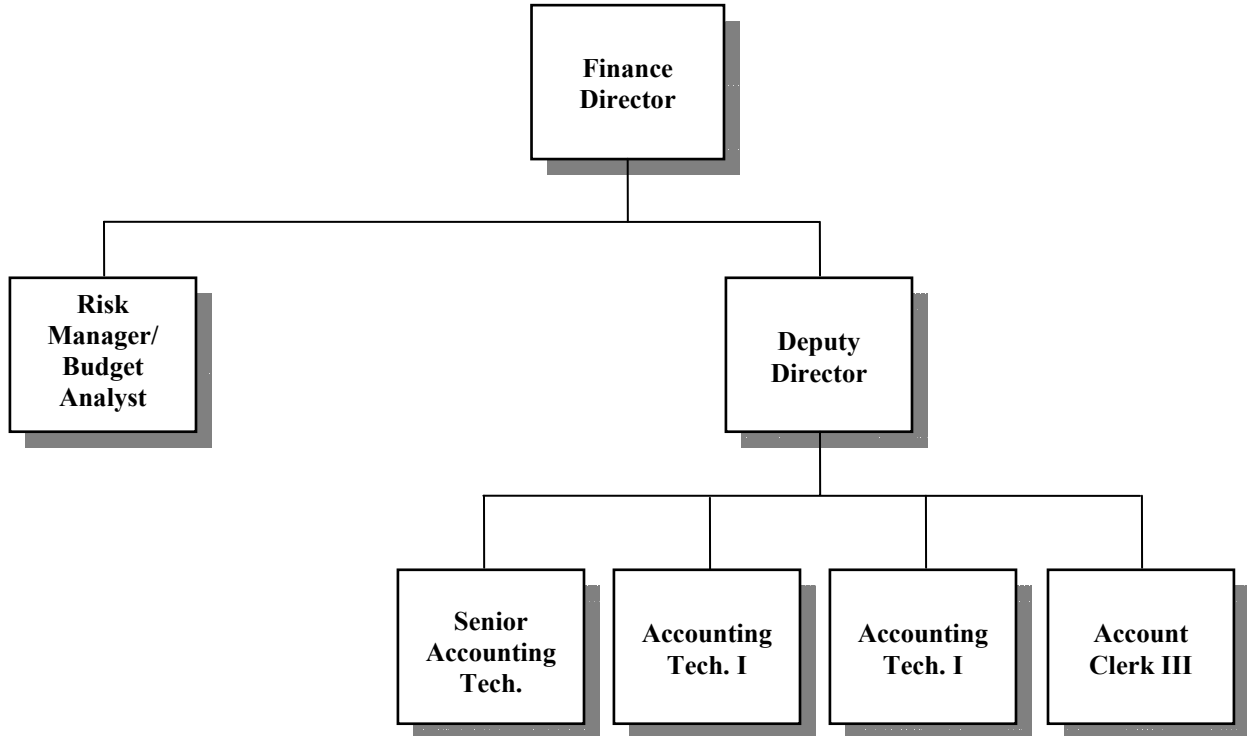
**PERFORMANCE INDICATORS:**

	FY 2003 Actual	FY 2004 Budget	FY 2005 Budget
Personal Property bills processed	124,726	131,600	128,000
Real Estate bills processed	77,186	79,250	81,000
# of decals processed	70,812	71,070	74,300
# of dog tags processed	4,198	3,675	4,300
# of delinquent notices issued	10,849	13,500	11,000
# of tax liens processed	422	650	1,000

**BUDGET SUMMARY:**

	FY 2003 Actual	FY 2004 Approved Budget	FY 2004 Estimated Budget	FY 2005 Adopted Budget	Increase (Decrease) FY 2004 App. To FY 2005	
					Amount	%
<b>Costs:</b>						
Personnel	555,525	568,198	558,656	599,705	31,507	5.55%
Operating	273,644	322,466	285,951	406,167	83,701	25.96%
Capital	57,045	2,800	1,956	2,600	(200)	-7.14%
<b>TOTAL</b>	<b>886,214</b>	<b>893,464</b>	<b>846,563</b>	<b>1,008,472</b>	<b>115,008</b>	<b>12.87%</b>
<b>Revenue:</b>						
Fees	15,060	10,500	23,892	50,000	39,500	376.19%
State/Federal	164,214	154,025	156,003	172,150	18,125	11.77%
Local	706,940	728,939	666,668	786,322	57,383	7.87%
<b>TOTAL</b>	<b>886,214</b>	<b>893,464</b>	<b>846,563</b>	<b>1,008,472</b>	<b>115,008</b>	<b>12.87%</b>
Full-time positions	11	11	11	11	0	0.00%

# Finance



# FINANCE

1214

**DESCRIPTION:**

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

**GOALS:**

- Maintain complete and accurate accounting records.
- Administer and control the operating and annual fiscal plans for the county.
- Continue participation in GFOA budget and CAFR award programs.
- Continue to inform county departments of purchasing procedures, procurement requirements and county policies.
- Continue to work with the internal auditors to strengthen internal controls.
- Meet all payroll deadlines and continue to file all payroll returns on a timely basis.
- Review and update the department's policy and procedure manual.
- Start implementation of GASB 34, the New Governmental Financial Reporting Model.

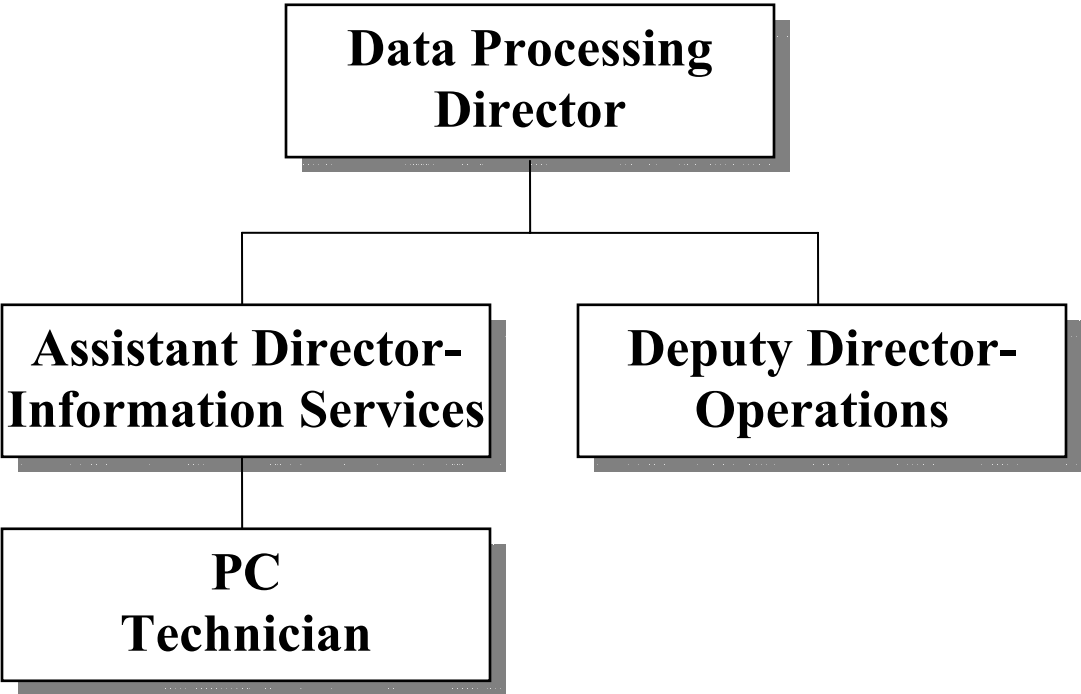
**PERFORMANCE INDICATORS:**

	FY 2003	FY 2004	FY 2005
	Actual	Budget	Budget
Bids and RFP's processed	43	50	50
Purchase Orders processed	96	120	105
Annual volume of Purchase Orders processed	\$2,241,172	\$1,686,900	\$2,520,000
Worker's Compensation Claims processed	26	30	30

**BUDGET SUMMARY:**

	FY 2003	FY 2004	FY 2004	FY 2005	Increase (Decrease)	
	Actual	Approved Budget	Estimated Budget	Adopted Budget	FY 2004 App. To FY 2005 Amount	To FY 2005 %
<b>Costs:</b>						
Personnel	421,966	414,143	424,942	<b>441,367</b>	27,224	6.57%
Operating	83,915	94,750	88,179	<b>112,500</b>	17,750	18.73%
Capital	480	2,000	1,609	<b>2,500</b>	500	25.00%
<b>TOTAL</b>	<b>506,361</b>	<b>510,893</b>	<b>514,730</b>	<b>556,367</b>	45,474	8.90%
<b>Revenue:</b>						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	506,361	510,893	514,730	<b>556,367</b>	45,474	8.90%
<b>TOTAL</b>	<b>506,361</b>	<b>510,893</b>	<b>514,730</b>	<b>556,367</b>	45,474	8.90%
Full-time positions	7	7	7	<b>7</b>	0	0.00%

# Data Processing



# DATA PROCESSING

1220

**DESCRIPTION:**

The Data Processing Department is responsible for the county's computer system. This department makes sure that the hardware remains functional at all times so that the departments have access to their data. All data is backed up each night during off hours so as not to impact the performance of the computer during the work day. With the continuous increase in requirements and complexity of processing data, the computer system will allow all county offices and departments to maintain services and duties with the same or fewer employees.

Data Processing maintains a close relationship with Bright and Associates, the county's software vendor, making recommendations on improving the functions of the software for all departments. Additional capabilities are now available utilizing more advanced equipment to support online processing thus allowing departments to enter and maintain their own data.

**GOALS:**

Provide support in all areas of the operation of the AS/400.

Continue cross training of employees to eliminate wasted time due to trained personnel being absent.

Continue in house training sessions for AS/400 Query and word processing.

Continue to maintain and update the web server and the county's web page.

Continue to expand knowledge of personal computer hardware and software to provide support in this area.

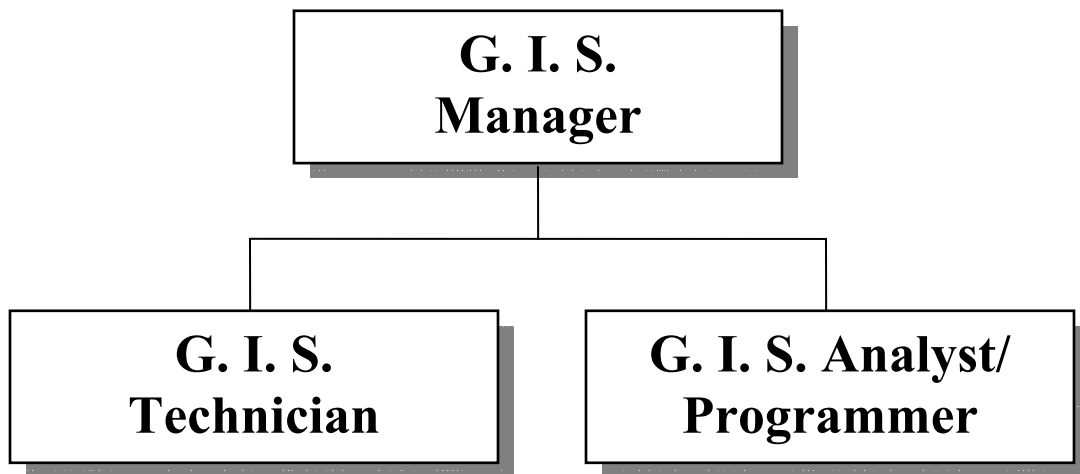
**PERFORMANCE INDICATORS:**

	FY 2003 Actual	FY 2004 Budget	FY 2005 Budget
Average # of jobs per day	12	8	12
# of requests per day to correct in-house equipment problems	12	7	12
Average response time for in-house equipment problems	5 minutes	5 minutes	5 minutes

**BUDGET SUMMARY:**

	FY 2003 Actual	FY 2004 Approved Budget	FY 2004 Estimated Budget	FY 2005 Adopted Budget	Increase (Decrease) FY 2004 App. To FY 2005	
					Amount	%
<b>Costs:</b>						
Personnel	262,019	264,779	268,236	<b>326,247</b>	61,468	23.21%
Operating	58,274	64,495	59,021	<b>71,700</b>	7,205	11.17%
Capital	39,717	49,317	74,900	<b>48,152</b>	(1,165)	-2.36%
<b>TOTAL</b>	<b>360,010</b>	<b>378,591</b>	<b>402,157</b>	<b>446,099</b>	<b>67,508</b>	<b>17.83%</b>
<b>Revenue:</b>						
Fees	360,010	368,419	402,157	<b>446,099</b>	77,680	21.08%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	0	10,172	0	<b>0</b>	(10,172)	-100.00%
<b>TOTAL</b>	<b>360,010</b>	<b>378,591</b>	<b>402,157</b>	<b>446,099</b>	<b>67,508</b>	<b>17.83%</b>
Full-time positions	3	3	3	<b>4</b>	1	33.33%

# Geographic Information Systems



# GEOGRAPHIC INFORMATION SYSTEMS

1222

## DESCRIPTION:

Geographic Information Systems are designed to merge the capabilities of digital mapping and databases into a "thinking" cooperation which allow inter-relational query, design and information display. The current GIS team will provide a core support group to other county agencies and departments. The GIS department is the designated agent in providing structure numbering for county citizens and maintaining the county's Road Naming and Structure Numbering System. The daily activities of the GIS department involve development and production of geo-referenced data through the creation of digital mapping and database information from a multitude of resources including state, federal, private concerns and in-house sources. A standardized set of mapped information is being produced of all the data that is available through GIS use. This series of maps include such information as parcel indexing, zoning, cultural features, environmental, historic and travel network information. GIS staff create new data and uses daily. New usable sources of information and working on converting it to match the current GIS system are constantly being sought out through the Internet and sharing projects with business, state and federal agencies. Database management, consolidation and redundancy reduction are primary functions involved in GIS management. Additional department responsibilities include introduction to, training and future development of other department and agency end-users to the GIS environment.

## GOALS:

- Improve GIS data accessibility for Frederick County end-users.
- Maintain and increase GIS system performance.
- Promote coordination and teamwork within the GIS environment.
- Provide system development and increase an educated awareness, both in county agencies and the general public.

## BUDGET SUMMARY:

	FY 2003 Actual	FY 2004 Approved Budget	FY 2004 Estimated Budget	FY 2005 Adopted Budget	Increase (Decrease) FY 2004 App. To FY 2005	
					Amount	%
<b>Costs:</b>						
Personnel	110,875	112,671	114,216	<b>183,660</b>	70,989	63.01%
Operating	286,136	33,505	183,518	<b>34,375</b>	870	2.60%
Capital	10,549	14,000	13,439	<b>10,000</b>	(4,000)	-28.57%
<b>TOTAL</b>	<b>407,560</b>	<b>160,176</b>	<b>311,173</b>	<b>228,035</b>	<b>67,859</b>	<b>42.37%</b>
<b>Revenue:</b>						
Fees	3,579	8,420	19,560	<b>13,939</b>	5,519	65.55%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	403,981	151,756	291,613	<b>214,096</b>	62,340	41.08%
<b>TOTAL</b>	<b>407,560</b>	<b>160,176</b>	<b>311,173</b>	<b>228,035</b>	<b>67,859</b>	<b>42.37%</b>
Full-time positions	2	2	2	<b>3</b>	1	50.00%

# OTHER

1224

**DESCRIPTION:**

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

**GOALS:**

To expend proper donation amounts to various community organizations.

To charge out accurate insurance premiums.

**BUDGET SUMMARY:**

	FY 2003 Actual	FY 2004 Approved Budget	FY 2004 Estimated Budget	FY 2005 Adopted Budget	Increase (Decrease) FY 2004 App. To FY 2005	
					Amount	%
<b>Costs:</b>						
Personnel	(103,787)	0	(13,168)	0	0	0.00%
Operating	1,971,037	1,502,066	1,620,594	1,523,969	21,903	1.46%
Capital	948	1,032	1,080	1,092	60	5.81%
<b>TOTAL</b>	<b>1,868,198</b>	<b>1,503,098</b>	<b>1,608,506</b>	<b>1,525,061</b>	<b>21,963</b>	<b>1.46%</b>
<b>Revenue:</b>						
Fees	0	0	0	0	0	0.00%
State/Federal	5,000	5,000	5,000	5,000	0	0.00%
Local	1,863,198	1,498,098	1,603,506	1,520,061	21,963	1.47%
<b>TOTAL</b>	<b>1,868,198</b>	<b>1,503,098</b>	<b>1,608,506</b>	<b>1,525,061</b>	<b>21,963</b>	<b>1.46%</b>
Full-time positions	0	0	0	0	0	0.00%



# ELECTORAL BOARD

1301

**DESCRIPTION:**

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

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

Comply with the Help America Vote Act (HAVA) and the mandates from the federal and state levels.

Continue to ensure fair and impartial elections within the county.

Monitor legislation affecting the electoral processes and accessibility.

**DEPARTMENTAL ACCOMPLISHMENTS:**

Conducted a Republican Primary for State Senator in June 2003.

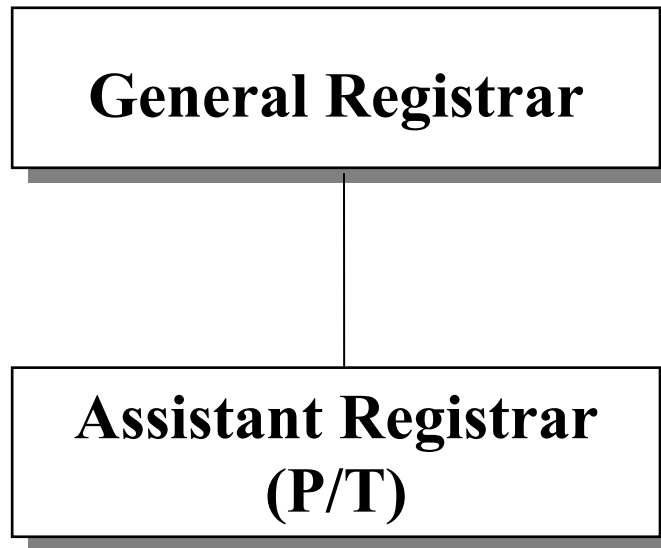
A General Election, which included State Senator, House of Delegates, Local Constitutional Officers, Board of Supervisor members including a Chairman-At-Large and School Board members was held in November 2003.

A new polling place was established in the new Millbrook High School.

**BUDGET SUMMARY:**

	FY 2003 Actual	FY 2004 Approved Budget	FY 2004 Estimated Budget	FY 2005 Adopted Budget	Increase (Decrease) FY 2004 App. To FY 2005	
					Amount	%
<b>Costs:</b>						
Personnel	30,933	25,007	34,376	<b>34,050</b>	9,043	36.16%
Operating	11,395	12,327	13,108	<b>11,379</b>	(948)	-7.69%
Capital	0	9,600	4,728	<b>70,675</b>	61,075	636.20%
<b>TOTAL</b>	<b>42,328</b>	<b>46,934</b>	<b>52,212</b>	<b>116,104</b>	<b>69,170</b>	<b>147.38%</b>
<b>Revenue:</b>						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	8,915	9,696	8,727	<b>9,914</b>	218	2.25%
Local	33,413	37,238	43,485	<b>106,190</b>	68,952	185.17%
<b>TOTAL</b>	<b>42,328</b>	<b>46,934</b>	<b>52,212</b>	<b>116,104</b>	<b>69,170</b>	<b>147.38%</b>
Full-time positions	0	0	0	<b>0</b>	0	0.00%

# General Registrar



# REGISTRAR

1302

**DESCRIPTION:**

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

There are now in excess of 36,500 registered voters in Frederick County. In the past year, over 2,500 citizens were added to the voter rolls and an additional 15,800 changes to existing registrant files were made. The National Voter Registration Act (NVRA) allows individuals to apply for voter registration at DMV, social assistance agencies, VEC and Game and Inland Fisheries Departments throughout Virginia. This act also allows mail-in voter registration applications. The Registrar establishes additional sites and hours of registration to serve the needs of county residents. All such sites and additional hours formally required prior written approval from the U.S. Justice Department. These costly and time consuming steps in

preparing for a registration drive have now been eliminated through the exemption from Section 5 "preclearance" requirements of the Voting Rights Act granted to the county.

**GOALS:**

Proceed with the installation of a new web based Virginia Voter Registration System (VERIS), a statewide computer network for Registrars.

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 39,000.

Improve Internet web site to be more interactive and informative to the public.

Conduct General, Special and Primary Elections, as called.

**PERFORMANCE INDICATORS:**

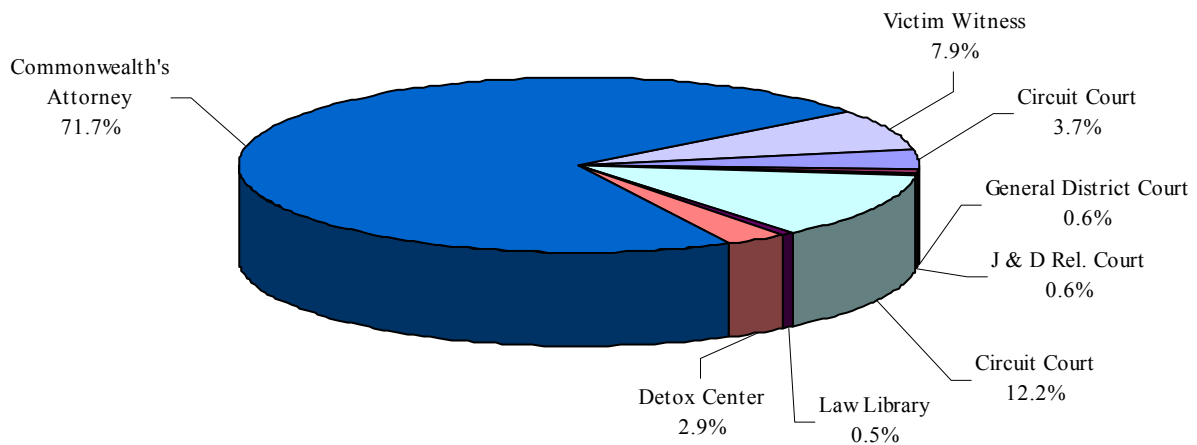
	FY 2003 Actual	FY 2004 Budget	FY 2005 Budget
# of address and name changes processed	15,805	9,500	9,500
% of eligible population registered	71%	65%	64%

**BUDGET SUMMARY:**

	FY 2003 Actual	FY 2004 Approved Budget	FY 2004 Estimated Budget	FY 2005 Adopted Budget	Increase (Decrease) FY 2004 App. To FY 2005	
					Amount	%
<b>Costs:</b>						
Personnel	74,631	76,643	77,742	<b>80,500</b>	3,857	5.03%
Operating	6,747	18,751	11,208	<b>10,475</b>	(8,276)	-44.14%
Capital	385	0	0	<b>675</b>	675	100.00%
<b>TOTAL</b>	<b>81,763</b>	<b>95,394</b>	<b>88,950</b>	<b>91,650</b>	<b>(3,744)</b>	<b>-3.92%</b>
<b>Revenue:</b>						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	38,642	43,911	37,975	<b>44,899</b>	988	2.25%
Local	43,121	51,483	50,975	<b>46,751</b>	(4,732)	-9.19%
<b>TOTAL</b>	<b>81,763</b>	<b>95,394</b>	<b>88,950</b>	<b>91,650</b>	<b>(3,744)</b>	<b>-3.92%</b>
Full-time positions	1	1	1	<b>1</b>	0	0.00%

## Judicial Administration

	2003 Actual	2004 Budget	2005 Adopted Budget	Increase (Decrease) FY 2004 to FY 2005	
				Amount	%
Circuit Court	\$36,043	\$38,300	\$48,300	\$10,000	26.11%
General District Court	5,228	8,264	8,264	\$0	0.00%
Juv. & Domestic Rel. Court	4,132	11,550	7,550	(\$4,000)	-34.63%
Clerk of the Circuit Court	111,275	110,550	160,506	\$49,956	45.19%
Law Library	6,895	7,200	7,200	\$0	0.00%
Detox Center	32,800	32,800	37,720	\$4,920	15.00%
Commonwealth's Attorney	852,827	855,469	945,955	\$90,486	10.58%
Victim Witness Program	86,195	98,408	103,646	\$5,238	5.32%
<b>JUDICIAL ADMINISTRATION</b>	<b>\$1,135,395</b>	<b>\$1,162,541</b>	<b>\$1,319,141</b>	<b>\$156,600</b>	<b>13.47%</b>



# CIRCUIT COURT

2101

**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 2003 Actual	FY 2004 Approved Budget	FY 2004 Estimated Budget	FY 2005 Adopted Budget	Increase (Decrease) FY 2004 App. To FY 2005	
					Amount	%
<b>Costs:</b>						
Personnel	0	0	0	0	0	0.00%
Operating	36,043	38,300	34,553	48,300	10,000	26.11%
Capital	0	0	0	0	0	0.00%
<b>TOTAL</b>	<b>36,043</b>	<b>38,300</b>	<b>34,553</b>	<b>48,300</b>	<b>10,000</b>	<b>26.11%</b>
<b>Revenue:</b>						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	36,043	38,300	34,553	48,300	10,000	26.11%
<b>TOTAL</b>	<b>36,043</b>	<b>38,300</b>	<b>34,553</b>	<b>48,300</b>	<b>10,000</b>	<b>26.11%</b>
Full-time positions	0	0	0	0	0	0.00%

# GENERAL DISTRICT COURT

2102

**DESCRIPTION:**

The Winchester-Frederick General District Court is in the Twenty-sixth Judicial District of Virginia. It has original jurisdiction over traffic infractions and misdemeanor cases for traffic and criminal divisions. This office holds preliminary hearings for felony cases and has jurisdiction over all civil cases where the amount of monies involved are \$10,000 and under. Programs are being utilized to improve case flow management. This office fully utilizes the state's case management system as well as the financial management system and is interfaced with the Division of Motor Vehicles and with Central Criminal Records Exchange. Progress is continuing in electronically linking the courts with other agencies within the judicial system in order to share information more quickly and to reduce the lag time that exists in keeping records up to date. Public access to court records is enhanced with the provision of terminals for public use. Access is shared with the Jail, Probation Departments, the Commonwealth Attorney's office, the Frederick County Sheriff's Department, the Magistrate's Office and the Credit Bureaus. This office is utilizing the Tax Set Off program and the enhanced Tax Collections Program to collect the delinquent fines and costs. A Community

Service Program is available for defendants to work off fines and costs and a court session is held for the deferred payment docket in hopes of reducing unpaid 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.

**GOALS:**

Resolve disputes justly.

Conduct all proceedings in an expeditious and fair manner, applying the rules of the law.

**BUDGET SUMMARY:**

	FY 2003 Actual	FY 2004 Approved Budget	FY 2004 Estimated Budget	FY 2005 Adopted Budget	Increase (Decrease)	
					FY 2004 App. Amount	To FY 2005 %
<b>Costs:</b>						
Personnel	0	245	0	245	0	0.00%
Operating	3,164	5,519	2,659	5,519	0	0.00%
Capital	2,064	2,500	1,920	2,500	0	0.00%
<b>TOTAL</b>	<b>5,228</b>	<b>8,264</b>	<b>4,579</b>	<b>8,264</b>	<b>0</b>	<b>0.00%</b>
<b>Revenue:</b>						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	5,228	8,264	4,579	8,264	0	0.00%
<b>TOTAL</b>	<b>5,228</b>	<b>8,264</b>	<b>4,579</b>	<b>8,264</b>	<b>0</b>	<b>0.00%</b>
Full-time positions	0	0	0	0	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.

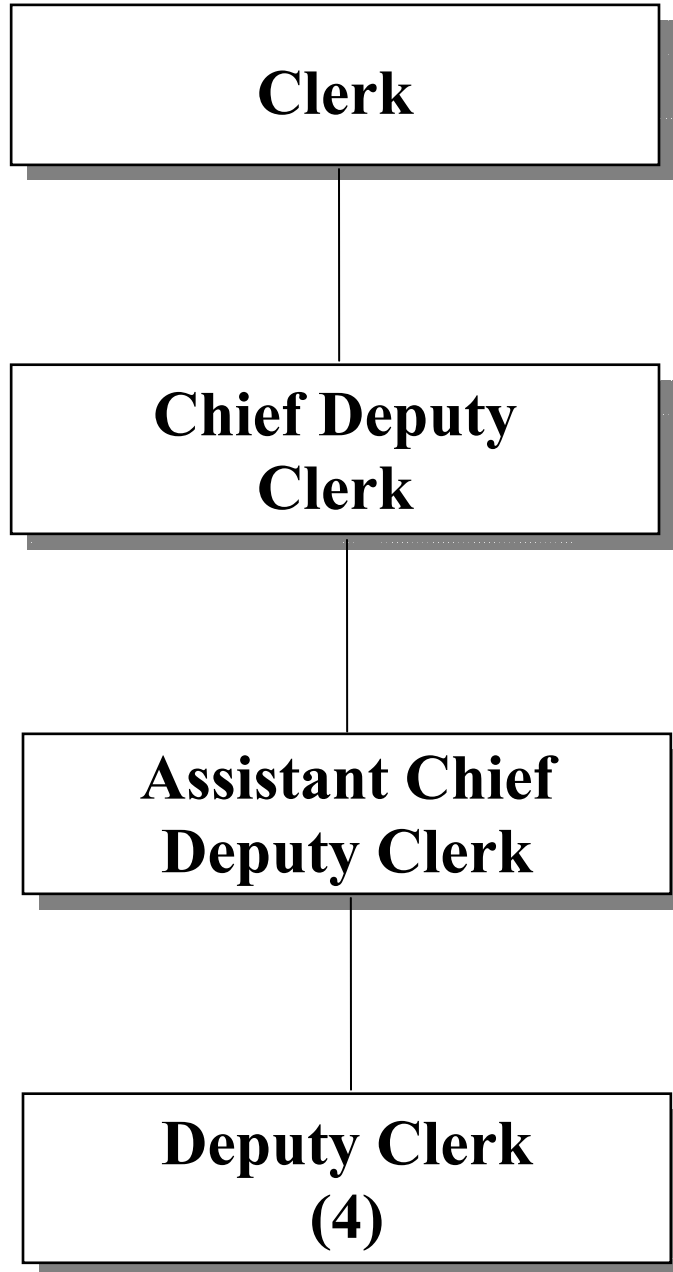
## GOALS:

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 2003 Actual	FY 2004 Approved Budget	FY 2004 Estimated Budget	FY 2005 Adopted Budget	Increase (Decrease) FY 2004 App. To FY 2005	
					Amount	%
<b>Costs:</b>						
Personnel	423	400	372	<b>400</b>	0	0.00%
Operating	2,383	4,250	3,018	<b>4,250</b>	0	0.00%
Capital	1,326	6,900	5,708	<b>2,900</b>	(4,000)	-57.97%
<b>TOTAL</b>	<b>4,132</b>	<b>11,550</b>	<b>9,098</b>	<b>7,550</b>	<b>(4,000)</b>	<b>-34.63%</b>
<b>Revenue:</b>						
Fees	910	1,000	720	<b>0</b>	(1,000)	-100.00%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	3,222	10,550	8,378	<b>7,550</b>	(3,000)	-28.44%
<b>TOTAL</b>	<b>4,132</b>	<b>11,550</b>	<b>9,098</b>	<b>7,550</b>	<b>(4,000)</b>	<b>-34.63%</b>
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 and the proper recordation thereof, including Chancery, Common Law and Criminal aspects. Instruments recorded for preservation include real estate deeds, deeds of trust, probating of wills, and issuance and filing of marriage licenses. The Clerk is empowered to certify the qualifications 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 microfilmed on a continual basis and are securely stored in the 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, Marriage Licenses, Divorces, Adoptions, Criminal Cases, Law and Chancery Suits, Partnerships and Fictitious Name Certificates, Service Discharges, Special Commissioner Bonds, Guardian Bonds and Elected Official Bonds.

**GOALS:**

Efficiently conduct the activities that are governed by the State.

Make the office available to the citizens of Frederick County and assist them when necessary.

**BUDGET SUMMARY:**

	FY 2003 Actual	FY 2004 Approved Budget	FY 2004 Estimated Budget	FY 2005 Adopted Budget	Increase (Decrease) FY 2004 App. To FY 2005	
					Amount	%
<b>Costs:</b>						
Personnel	65,708	66,293	65,682	<b>115,249</b>	48,956	73.85%
Operating	45,567	44,257	49,896	<b>45,257</b>	1,000	2.26%
Capital	0	0	1,011	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>111,275</b>	<b>110,550</b>	<b>116,589</b>	<b>160,506</b>	<b>49,956</b>	<b>45.19%</b>
<b>Revenue:</b>						
Fees	111,275	110,550	116,589	<b>160,506</b>	49,956	45.19%
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>111,275</b>	<b>110,550</b>	<b>116,589</b>	<b>160,506</b>	<b>49,956</b>	<b>45.19%</b>
Full-time positions	7	7	6	<b>7</b>	0	0.00%

# LAW LIBRARY

2108

**DESCRIPTION:**

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

**GOALS:**

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

**BUDGET SUMMARY:**

	FY 2003 Actual	FY 2004 Approved Budget	FY 2004 Estimated Budget	FY 2005 Adopted Budget	Increase (Decrease) FY 2004 App. To FY 2005	
					Amount	%
<b>Costs:</b>						
Personnel	0	0	0	0	0	0.00%
Operating	6,895	7,200	5,653	7,200	0	0.00%
Capital	0	0	0	0	0	0.00%
<b>TOTAL</b>	<b>6,895</b>	<b>7,200</b>	<b>5,653</b>	<b>7,200</b>	<b>0</b>	<b>0.00%</b>
<b>Revenue:</b>						
Fees	6,059	7,200	5,653	7,200	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	836	0	0	0	0	0.00%
<b>TOTAL</b>	<b>6,895</b>	<b>7,200</b>	<b>5,653</b>	<b>7,200</b>	<b>0</b>	<b>0.00%</b>
Full-time positions	0	0	0	0	0	0.00%

# DETOX CENTER

2111

**DESCRIPTION:**

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

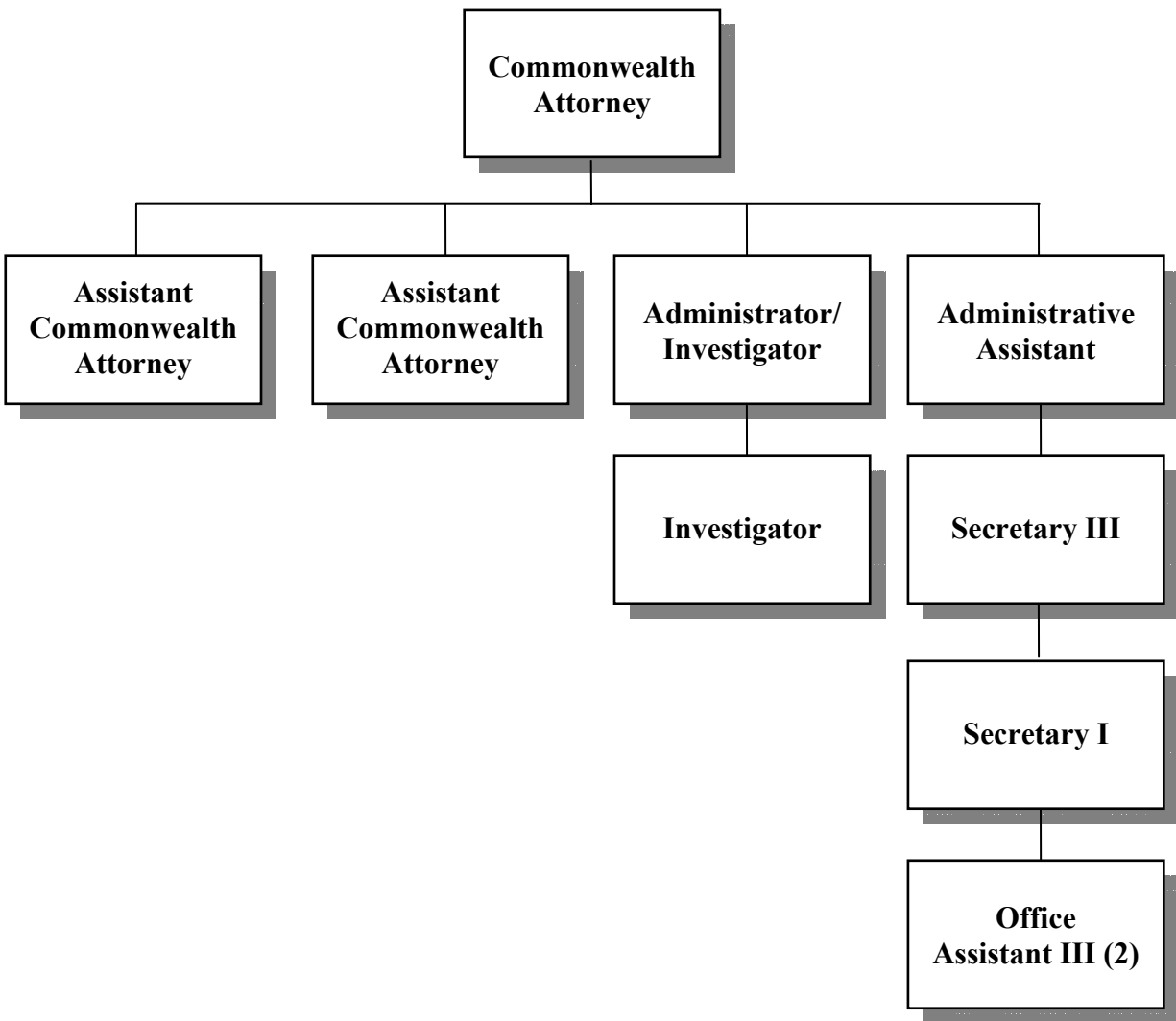
**GOALS:**

Allocate Frederick County's fair share of the Detox Center.

**BUDGET SUMMARY:**

	FY 2003 Actual	FY 2004 Approved Budget	FY 2004 Estimated Budget	FY 2005 Adopted Budget	Increase (Decrease) FY 2004 App. To FY 2005	
					Amount	%
<b>Costs:</b>						
Personnel	0	0	0	0	0	0.00%
Operating	32,800	32,800	32,800	37,720	4,920	15.00%
Capital	0	0	0	0	0	0.00%
<b>TOTAL</b>	<b>32,800</b>	<b>32,800</b>	<b>32,800</b>	<b>37,720</b>	<b>4,920</b>	<b>15.00%</b>
<b>Revenue:</b>						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	32,800	32,800	32,800	37,720	4,920	15.00%
<b>TOTAL</b>	<b>32,800</b>	<b>32,800</b>	<b>32,800</b>	<b>37,720</b>	<b>4,920</b>	<b>15.00%</b>
Full-time positions	0	0	0	0	0	0.00%

# Commonwealth Attorney



# COMMONWEALTH ATTORNEY

2201

**DESCRIPTION:**

The Commonwealth Attorney is an elected legal counselor and is responsible for enforcement of State laws and County ordinances. This enforcement is affected through the prosecution of criminal activity in the Court structure. This office is responsible for investigation, preparation and litigation of a wide range of cases. Cases are handled by the Commonwealth Attorney's staff in the Circuit Court, the County Juvenile and Domestic Relations Court and in the Supreme Court of Virginia. While not required by law, Frederick County's Commonwealth Attorney serves as legal counsel to the governing body of the county. This office provides legal advice when requested by various county boards.

**GOALS:**

Provide the citizens of Frederick County with the most effective prosecution of criminal cases that is possible.

Counsel and consult with law enforcement and other county officials.

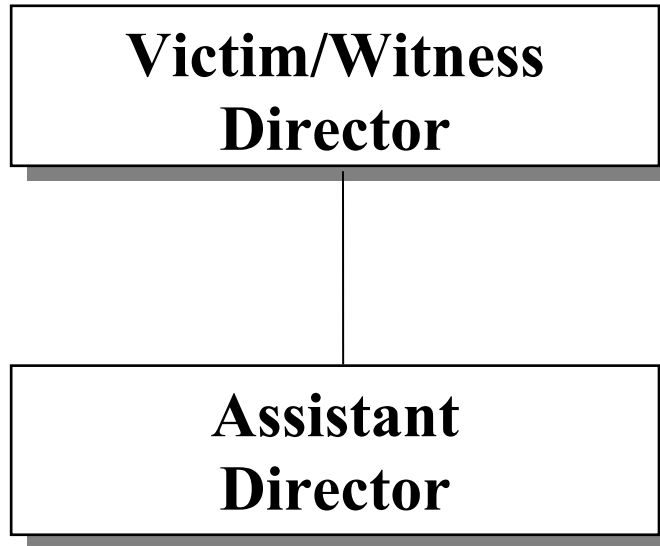
**PERFORMANCE INDICATORS:**

	FY 2003 Actual	FY 2004 Budget	FY 2005 Budget
Caseload Circuit Court		1,200	
Caseload General District Court		29,025	
Caseload Juvenile & Domestic Relations Court		8,165	

**BUDGET SUMMARY**

	FY 2003 Actual	FY 2004 Approved Budget	FY 2004 Estimated Budget	<b>FY 2005 Adopted Budget</b>	Increase (Decrease) FY 2004 App. To FY 2005	
					Amount	%
<b>Costs:</b>						
Personnel	810,818	803,424	830,021	<b>878,915</b>	75,491	9.40%
Operating	30,888	48,613	34,255	<b>58,208</b>	9,595	19.74%
Capital	11,121	3,432	3,420	<b>8,832</b>	5,400	157.34%
<b>TOTAL</b>	<b>852,827</b>	<b>855,469</b>	<b>867,696</b>	<b>945,955</b>	<b>90,486</b>	<b>10.58%</b>
<b>Revenue:</b>						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	282,106	240,000	267,408	<b>240,000</b>	0	0.00%
Local	570,721	615,469	600,288	<b>705,955</b>	90,486	14.70%
<b>TOTAL</b>	<b>852,827</b>	<b>855,469</b>	<b>867,696</b>	<b>945,955</b>	<b>90,486</b>	<b>10.58%</b>
Full-time positions	10	9	9	<b>10</b>	1	11.11%

# **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.

**GOALS:**

Continue to provide services to crime victims and witnesses in the Frederick County area.

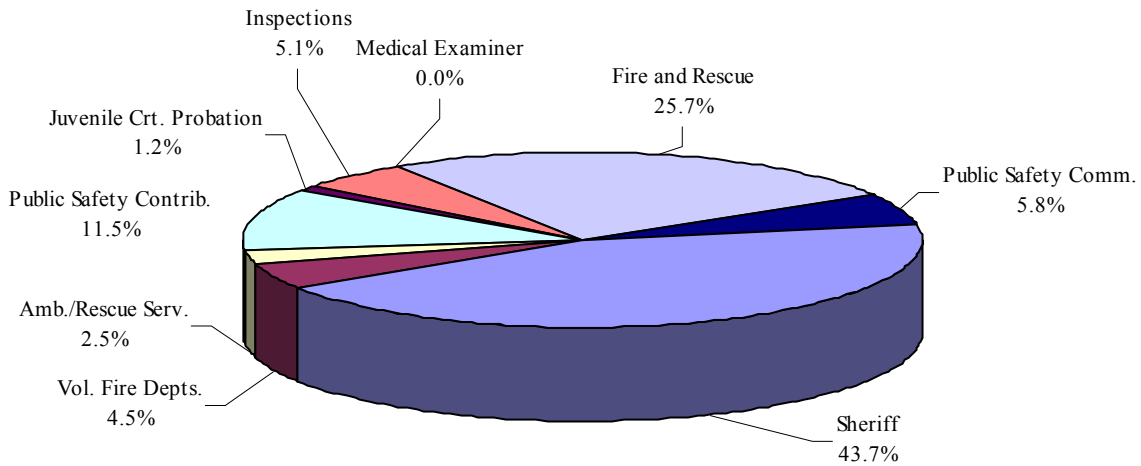
Provide assistance to the Frederick County Commonwealth Attorney's Office in preparing witnesses and victims of crime for court.

**BUDGET SUMMARY:**

	FY 2003 Actual	FY 2004 Approved Budget	FY 2004 Estimated Budget	FY 2005 Adopted Budget	Increase (Decrease) FY 2004 App. To FY 2005	
					Amount	%
<b>Costs:</b>						
Personnel	76,912	88,858	88,318	<b>91,646</b>	2,788	3.14%
Operating	6,777	9,550	6,264	<b>10,000</b>	450	4.71%
Capital	2,506	0	0	<b>2,000</b>	2,000	100.00%
<b>TOTAL</b>	<b>86,195</b>	<b>98,408</b>	<b>94,582</b>	<b>103,646</b>	<b>5,238</b>	<b>5.32%</b>
<b>Revenue:</b>						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	76,130	91,688	94,582	<b>100,000</b>	8,312	9.07%
Local	10,065	6,720	0	<b>3,646</b>	(3,074)	-45.74%
<b>TOTAL</b>	<b>86,195</b>	<b>98,408</b>	<b>94,582</b>	<b>103,646</b>	<b>5,238</b>	<b>5.32%</b>
Full-time positions	2	2	2	<b>2</b>	0	0.00%

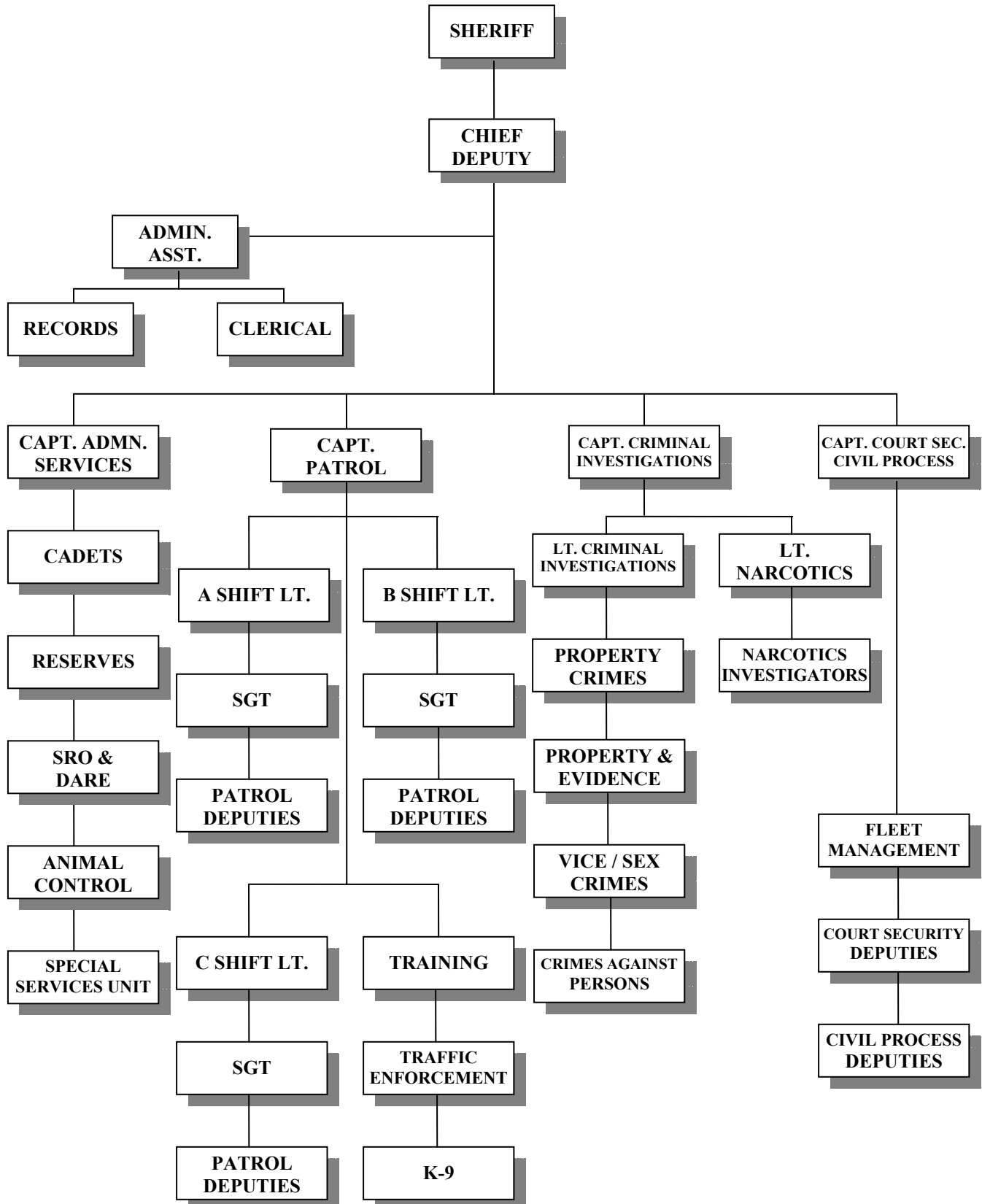
## Public Safety

	2003 Actual	2004 Budget	2005 Adopted Budget	Increase (Decrease) FY 2004 to FY 2005	
				Amount	%
Sheriff	\$5,688,081	\$6,047,791	\$6,716,432	\$668,641	11.06%
Volunteer Fire Departments	1,018,324	642,070	695,161	\$53,091	8.27%
Ambulance & Rescue Service	370,453	376,976	380,917	\$3,941	1.05%
Public Safety Contributions	1,111,156	1,197,423	1,768,759	\$571,336	47.71%
Juvenile Court Probation	192,149	187,356	177,691	(\$9,665)	-5.16%
Inspections	675,147	670,000	787,113	\$117,113	17.48%
Medical Examiner - Coroner	1,000	300	1,000	\$700	233.33%
Fire and Rescue	2,567,672	2,837,601	3,941,334	\$1,103,733	38.90%
Public Safety Communications	677,254	796,343	893,913	\$97,570	12.25%
<b>PUBLIC SAFETY</b>	<b>\$12,301,236</b>	<b>\$12,755,860</b>	<b>\$15,362,320</b>	<b>\$2,606,460</b>	<b>20.43%</b>





# Sheriff's Department



# SHERIFF

3102

**DESCRIPTION:**

The Frederick County Sheriff's Office is charged with the responsibility of maintaining law and order in Frederick County. This responsibility includes all of the services rendered by any full service law enforcement agency. In addition the Sheriff's Office is responsible for the service of civil papers issued by the General District, Juvenile and Domestic Relations Court and Circuit Court for Frederick County. It also is responsible for the bailiffs for the courts and the transportation and extradition of prisoners and mental patients as directed by the courts. Under the umbrella of law enforcement and public safety within Frederick County, the Sheriff's Office is also responsible for Animal Control, Crime Prevention and other programs that allow the residents and visitors of Frederick County to feel secure. The Sheriff's Office is comprised of three sections: Law Enforcement, Civil Process/Court Room Security and Animal Control.

**GOALS:**

- Continue with Traffic Unit and DUI Patrols.
- Continue to handle the increase in calls for service with present staffing.
- Hire and maintain qualified personnel.
- Continue to sponsor and hold summer youth camp.
- Continue with clearance rate above State and National levels.

**PERFORMANCE INDICATORS:**

	FY 2001	FY 2002	FY 2003
	Actual	Actual	Actual
Law Enforcement Calls for Service	40,207	39,920	47,466
# of Warrants Served	3,497	3,706	3,824
# of Criminal Arrests	2,402	2,474	2,560
# of Citations Issued	2,263	2,883	4,679
# of Cases Reported	4,700	4,972	5,861
# of Civil Papers Served	13,100	14,713	16,484

**BUDGET SUMMARY**

	FY 2003	FY 2004	FY 2004	FY 2005	Increase (Decrease)	
	Actual	Approved Budget	Estimated Budget	Adopted Budget	FY 2004 App. To FY 2005	Amount %
<b>Costs:</b>						
Personnel	5,065,079	5,290,922	5,357,308	<b>5,892,294</b>	601,372	11.37%
Operating	542,603	607,067	535,300	<b>656,761</b>	49,694	8.19%
Capital	80,399	149,802	431,726	<b>167,377</b>	17,575	11.73%
<b>TOTAL</b>	<b>5,688,081</b>	<b>6,047,791</b>	<b>6,324,334</b>	<b>6,716,432</b>	668,641	11.06%
<b>Revenue:</b>						
Fees	229,441	175,031	311,735	<b>266,644</b>	91,613	52.34%
State/Federal	1,916,764	1,815,782	1,735,824	<b>1,763,959</b>	(51,823)	-2.85%
Local	3,541,876	4,056,978	4,276,775	<b>4,685,829</b>	628,851	15.50%
<b>TOTAL</b>	<b>5,688,081</b>	<b>6,047,791</b>	<b>6,324,334</b>	<b>6,716,432</b>	668,641	11.06%
Full-time positions	100	100	107	<b>107</b>	7	7.00%

# VOLUNTEER FIRE DEPARTMENTS

3202

**DESCRIPTION:**

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

**GOALS:**

Provide fair and accurate contributions to the county fire departments.

**BUDGET SUMMARY**

	FY 2003 Actual	FY 2004 Approved Budget	FY 2004 Estimated Budget	FY 2005 Adopted Budget	Increase (Decrease) FY 2004 App. To FY 2005	
					Amount	%
<b>Costs:</b>						
Personnel	21,798	31,423	22,452	<b>31,423</b>	0	0.00%
Operating	996,526	610,647	627,057	<b>663,738</b>	53,091	8.69%
Capital	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>1,018,324</b>	<b>642,070</b>	<b>649,509</b>	<b>695,161</b>	<b>53,091</b>	<b>8.27%</b>
<b>Revenue:</b>						
Fees	20,118	0	10,536	<b>0</b>	0	0.00%
State/Federal	76,457	58,000	76,457	<b>70,000</b>	12,000	20.69%
Local	921,749	584,070	562,516	<b>625,161</b>	41,091	7.04%
<b>TOTAL</b>	<b>1,018,324</b>	<b>642,070</b>	<b>649,509</b>	<b>695,161</b>	<b>53,091</b>	<b>8.27%</b>
Full-time positions	0	0	0	<b>0</b>	0	0.00%

# AMBULANCE AND RESCUE SERVICE

3203

**DESCRIPTION:**

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

**GOALS:**

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

**BUDGET SUMMARY**

	FY 2003 Actual	FY 2004 Approved Budget	FY 2004 Estimated Budget	FY 2005 Adopted Budget	Increase (Decrease) FY 2004 App. To FY 2005	
					Amount	%
<b>Costs:</b>						
Personnel	0	0	0	0	0	0.00%
Operating	370,453	376,976	372,476	380,917	3,941	1.05%
Capital	0	0	0	0	0	0.00%
<b>TOTAL</b>	<b>370,453</b>	<b>376,976</b>	<b>372,476</b>	<b>380,917</b>	<b>3,941</b>	<b>1.05%</b>
<b>Revenue:</b>						
Fees	0	0	0	0	0	0.00%
State/Federal	29,627	28,650	32,199	28,650	0	0.00%
Local	340,826	348,326	340,277	352,267	3,941	1.13%
<b>TOTAL</b>	<b>370,453</b>	<b>376,976</b>	<b>372,476</b>	<b>380,917</b>	<b>3,941</b>	<b>1.05%</b>
Full-time positions	0	0	0	0	0	0.00%

# PUBLIC SAFETY CONTRIBUTIONS

3301

**DESCRIPTION:**

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

These allocations were previously within the General Government Administration section but have been moved to the Public Safety section for more accurate accountability.

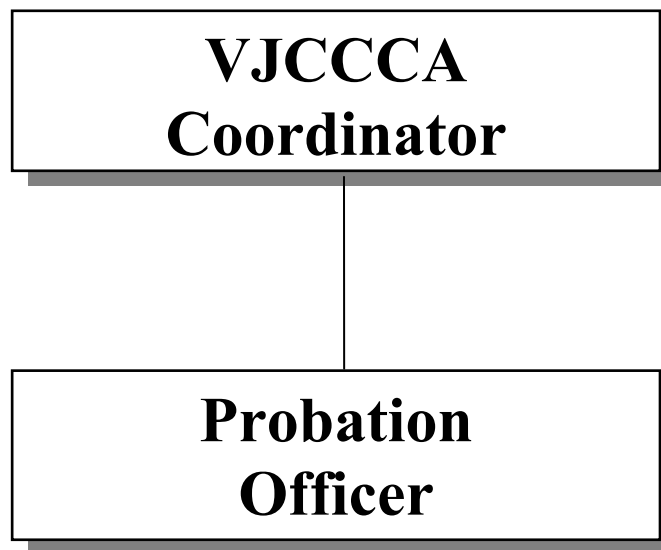
**GOALS:**

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

**BUDGET SUMMARY**

	FY 2003	FY 2004	FY 2004	FY 2005	Increase (Decrease)	
	Actual	Approved Budget	Estimated Budget	Adopted Budget	FY 2004 App. To FY 2005 Amount	%
<b>Costs:</b>						
Personnel	0	0	1	0	0	0.00%
Operating	1,111,156	1,197,423	1,513,408	<b>1,768,759</b>	571,336	47.71%
Capital	0	0	0	0	0	0.00%
<b>TOTAL</b>	<b>1,111,156</b>	<b>1,197,423</b>	<b>1,513,409</b>	<b>1,768,759</b>	571,336	47.71%
<b>Revenue:</b>						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	1,111,156	1,197,423	1,513,408	<b>1,768,759</b>	571,336	47.71%
<b>TOTAL</b>	<b>1,111,156</b>	<b>1,197,423</b>	<b>1,513,408</b>	<b>1,768,759</b>	571,336	47.71%
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 comprised of eight jurisdictions. Those jurisdictions are: Frederick County, City of Winchester, Clarke County, Warren County, Shenandoah County, Page County, Rockingham County and the City of Harrisonburg. The Court Service Unit is responsible for providing 24-hour intake services for juveniles charged with delinquent offenses. Intake is also provided for domestic relations cases. This office also conducts pre/post sentencing investigations for youth before the court as well as supervising those youth on probation or parole. For each youth on supervision, this office develops an individualized service plan with measurable objectives and strategies for achieving those goals. This office also provides supervision for other youth before the court when the court orders them to do specific tasks.

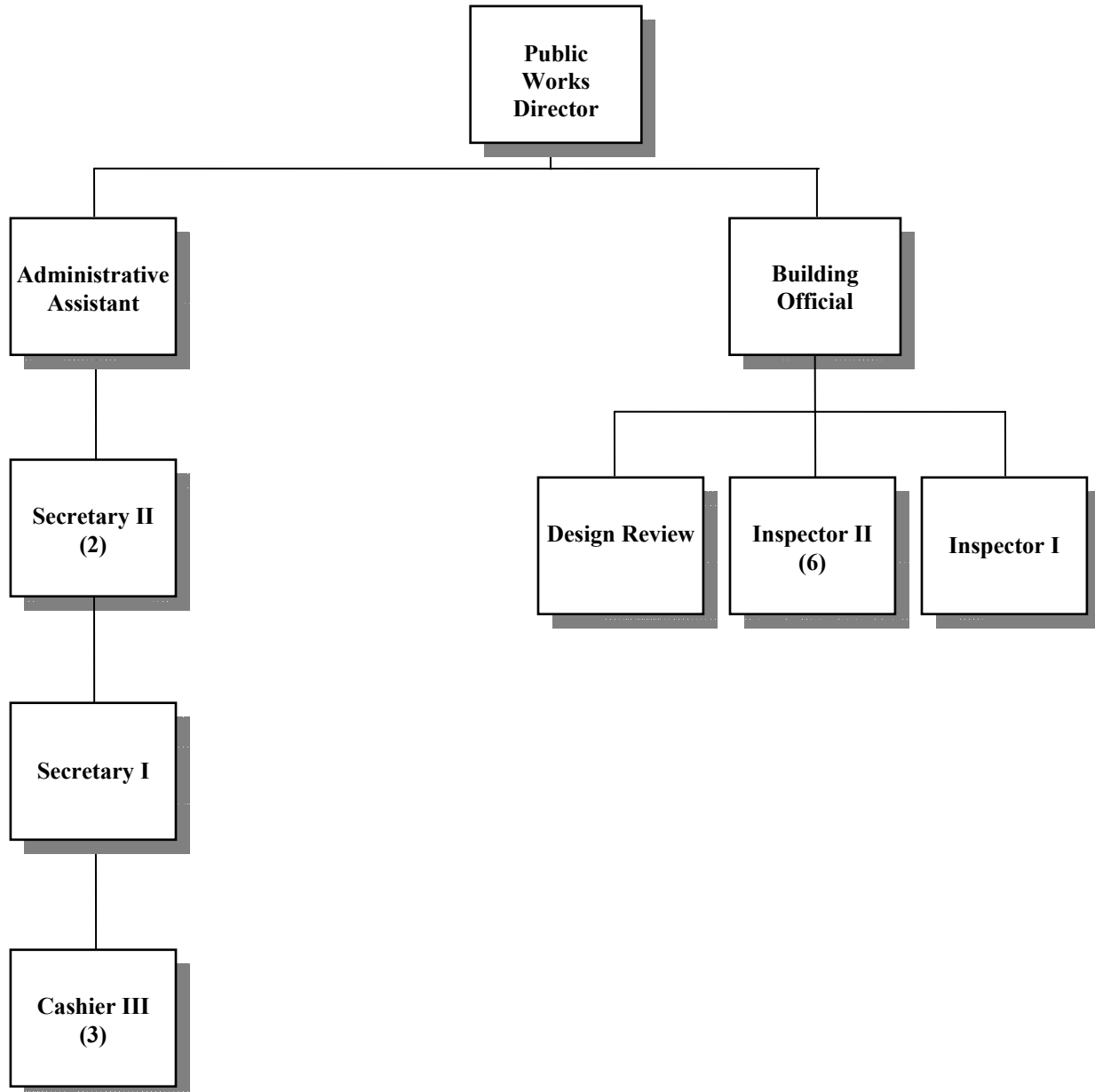
**GOALS:**

- To supervise clients referred for service and monitor compliance with court orders.
- To change client's unacceptable behavior through use of individual, group and family counseling; providing or coordinating these services when appropriate.
- To rehabilitate those individuals, whose situation has resulted in their being committed to the Department of Juvenile Justice, through the use of academic, vocational and therapeutic programs.
- To protect the community via confinement of those individuals determined to be a threat to public safety.
- To develop programs and resources designed to better meet the needs of the client and the community served.
- To function in an above average manner in the areas of probation and aftercare supervision, intake, support enforcement, community service diversion and restitution facilitation.

**BUDGET SUMMARY**

	FY 2003	FY 2004	FY 2004	FY 2005	Increase (Decrease)	
	Actual	Approved Budget	Estimated Budget	Adopted Budget	FY 2004 App. To FY 2005 Amount	%
<b>Costs:</b>						
Personnel	80,492	79,198	43,888	<b>77,506</b>	(1,692)	-2.14%
Operating	111,657	108,158	125,469	<b>100,185</b>	(7,973)	-7.37%
Capital	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>192,149</b>	<b>187,356</b>	<b>169,357</b>	<b>177,691</b>	<b>(9,665)</b>	<b>-5.16%</b>
<b>Revenue:</b>						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	183,231	179,381	169,357	<b>177,691</b>	(1,690)	-0.94%
Local	0	7,975	0	<b>0</b>	(7,975)	-100.00%
<b>TOTAL</b>	<b>183,231</b>	<b>187,356</b>	<b>169,357</b>	<b>177,691</b>	<b>(9,665)</b>	<b>-5.16%</b>
Full-time positions	2	2	2	<b>2</b>	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, electrical and the enforcement of the provisions of the property maintenance code on existing structures. During FY 02/03 the Inspections Department performed 21,837 inspections.

**GOALS:**

Provide public service, information and administration of state and county land development regulations.

Permit, review plans, perform building, electrical, plumbing and mechanical inspections in a timely manner.

Provide training for department employees to improve skills and efficiency.

Utilize all available resources and technology to operate the department efficiently and professionally.

**PERFORMANCE INDICATORS:**

	FY 2003 Actual	FY 2004 Budget	FY 2005 Budget
# of Permits Issued	6,671	6,000	7,000
# of Inspections Performed	21,837	24,000	23,000

**BUDGET SUMMARY**

	FY 2003 Actual	FY 2004 Approved Budget	FY 2004 Estimated Budget	FY 2005 Adopted Budget	Increase (Decrease) FY 2004 App. To FY 2005	
					Amount	%
<b>Costs:</b>						
Personnel	593,575	561,110	658,119	<b>692,008</b>	130,898	23.33%
Operating	65,952	90,590	70,984	<b>93,255</b>	2,665	2.94%
Capital	15,620	18,300	42,430	<b>1,850</b>	(16,450)	-89.89%
<b>TOTAL</b>	<b>675,147</b>	<b>670,000</b>	<b>771,533</b>	<b>787,113</b>	117,113	17.48%
<b>Revenue:</b>						
Fees	675,147	670,000	771,533	<b>750,000</b>	80,000	11.94%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	0	0	0	<b>37,113</b>	37,113	100.00%
<b>TOTAL</b>	<b>675,147</b>	<b>670,000</b>	<b>771,533</b>	<b>787,113</b>	117,113	17.48%
Full-time positions	12	12	14	<b>14</b>	2	16.67%

# MEDICAL EXAMINER

3503

**DESCRIPTION:**

This activity is funded to provide payment to Coroners. The Commonwealth of Virginia reimburses the county 60% of this cost.

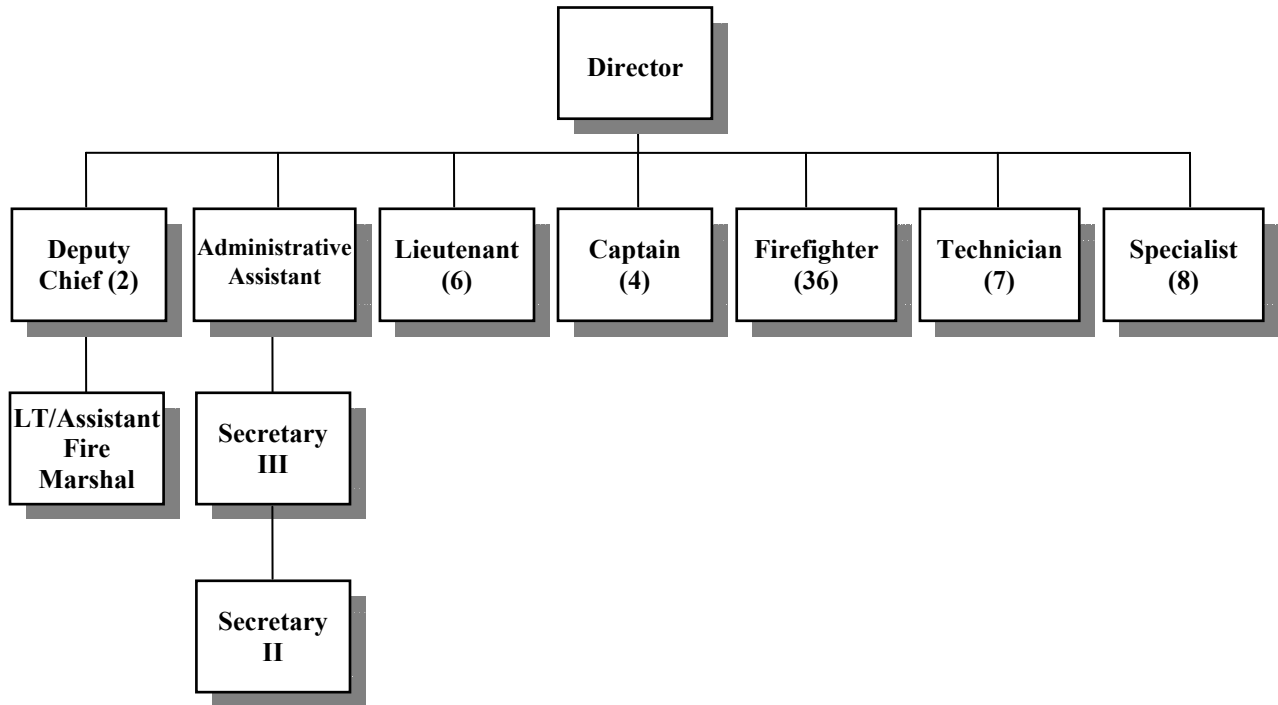
**GOALS:**

Provide accurate payment to Coroners.

**BUDGET SUMMARY**

	FY 2003 Actual	FY 2004 Approved Budget	FY 2004 Estimated Budget	FY 2005 Adopted Budget	Increase (Decrease) FY 2004 App. To FY 2005	
					Amount	%
<b>Costs:</b>						
Personnel	0	0	0	0	0	0.00%
Operating	1,000	300	350	1,000	700	233.33%
Capital	0	0	0	0	0	0.00%
<b>TOTAL</b>	<b>1,000</b>	<b>300</b>	<b>350</b>	<b>1,000</b>	<b>700</b>	<b>233.33%</b>
<b>Revenue:</b>						
Fees	0	0	0	0	0	0.00%
State/Federal	510	200	200	0	(200)	-100.00%
Local	490	100	150	1,000	900	900.00%
<b>TOTAL</b>	<b>1,000</b>	<b>300</b>	<b>350</b>	<b>1,000</b>	<b>700</b>	<b>233.33%</b>
Full-time positions	0	0	0	0	0	0.00%

# Fire and Rescue Department



# FIRE AND RESCUE

3505

## DESCRIPTION:

The Fire and Rescue Department consists of eleven volunteer fire and rescue companies operated by approximately 315 active volunteers, supported by 68 career employees. The agency coordinates the efforts of our volunteer companies to deliver firefighting and emergency medical services within Frederick County. Nine companies provide advanced life support emergency medical service at the cardiac/paramedic level, one provides advanced life support emergency medical service at the shock trauma level and one provides first responder level emergency medical services. The department also operates three ALS Response Units 24 hours daily. The Fire and Rescue Department is divided into three Divisions. 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 as well as overseeing the Career Development Program. The Operations Division is responsible for hazardous materials and disaster response and mitigation, emergency services planning and coordinating the service delivery of the volunteer companies.

## GOALS:

In conjunction with each volunteer fire & rescue department, actively continue to recruit and retain fire and rescue volunteers from all areas within Frederick County.

Provide a public education program for all citizens within Frederick County, especially children and the elderly.

Institute a fire inspection program to allow fire station personnel to conduct annual fire safety inspections of institutional, commercial and multi-family occupancies to enhance and protect the property and the lives of our citizens and visitors.

In conjunction with each volunteer fire & rescue company and the volunteer association, establish standard operational procedures to be utilized county-wide.

Continue the process to develop five future fire & rescue stations which have been identified based on projected service demands and response times.

Develop a Comprehensive GIS program within the Fire & Rescue Department to assist responders in all emergencies.

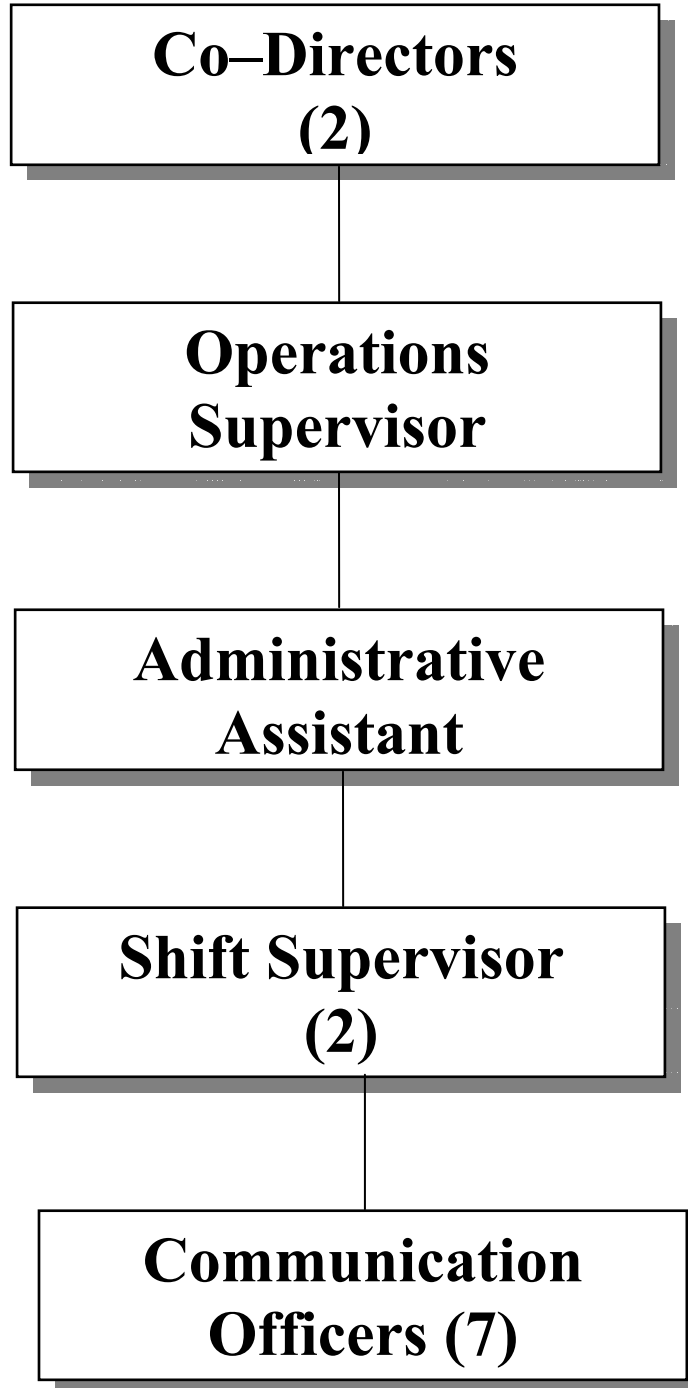
## DEPARTMENTAL ACCOMPLISHMENTS:

Respond to 7,824 incidents for calendar year 2002, and increase of 389 incidents over the previous year.  
 Completed review/revision process for the Frederick County Operations plan and conducted training for personnel involved.  
 Completed three Incident Command System training courses for personnel to facilitate a uniform system county-wide.  
 Completed second Basic Fire Academy Certification Class with 24 volunteer students graduating.  
 Completed two Emergency Vehicle Operator Courses and two Drive/Operator Pumper courses for volunteer/career personnel.

## BUDGET SUMMARY

	FY 2003 Actual	FY 2004 Approved Budget	FY 2004 Estimated Budget	FY 2005 Adopted Budget	Increase (Decrease) FY 2004 App. To FY 2005 Amount %	
<b>Costs:</b>						
Personnel	2,295,800	2,547,414	2,597,412	<b>3,518,303</b>	970,889	38.11%
Operating	218,773	258,287	309,411	<b>342,156</b>	83,869	32.47%
Capital	53,099	31,900	293,460	<b>80,875</b>	48,975	153.53%
<b>TOTAL</b>	<b>2,567,672</b>	<b>2,837,601</b>	<b>3,200,283</b>	<b>3,941,334</b>	<b>1,103,733</b>	<b>38.90%</b>
<b>Revenue:</b>						
Fees	19,606	17,950	15,002	<b>14,050</b>	(3,900)	-21.73%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	2,548,066	2,819,651	3,185,281	<b>3,927,284</b>	1,107,633	39.28%
<b>TOTAL</b>	<b>2,567,672</b>	<b>2,837,601</b>	<b>3,200,283</b>	<b>3,941,334</b>	<b>1,103,733</b>	<b>38.90%</b>
Full-time positions	47	50	64	<b>68</b>	18	36.00%

# Public Safety Communications



# PUBLIC SAFETY COMMUNICATIONS

3506

**DESCRIPTION:**

The Department of Public Safety Communications is responsible for the operation of the Frederick County Public Safety Communications Center. The Center provides E-911 service, emergency medical and pre-arrival instructions to the citizens of Frederick County. The Center dispatches all emergency requests for fire, emergency medical and Sheriff's assistance and non-emergency requests for police. The Center is responsible for the monitoring and tracking of police and fire and rescue units. The Center is the after hours answering point for other county services. The Center coordinates mutual aid and provides services for other jurisdictions and is responsible for acquiring essential information and relaying that information as necessary. The Center handles warrant entry as well as maintaining records on entered stolen items and missing persons into the National Crime Information Center. In addition, a portion of the Center provides emergency management facilities and support during disasters and other emergency situations.

**GOALS:**

Maintain a high degree of reliability within the communications network to enhance safety of field personnel and to deliver the most effective service possible to the citizens of Frederick County.

Continue upgrade of the Center's communications system.

Implement an overall Quality Assurance Program within the Center in order to ensure the department is adequately meeting the needs of the public.

Continue to work with cellular companies as they become compliant with Phase II requirements.

Develop a Public Education Program to better inform the public of services available to them as well as questions they may be asked when they do need assistance.

**DEPARTMENTAL ACCOMPLISHMENTS:**

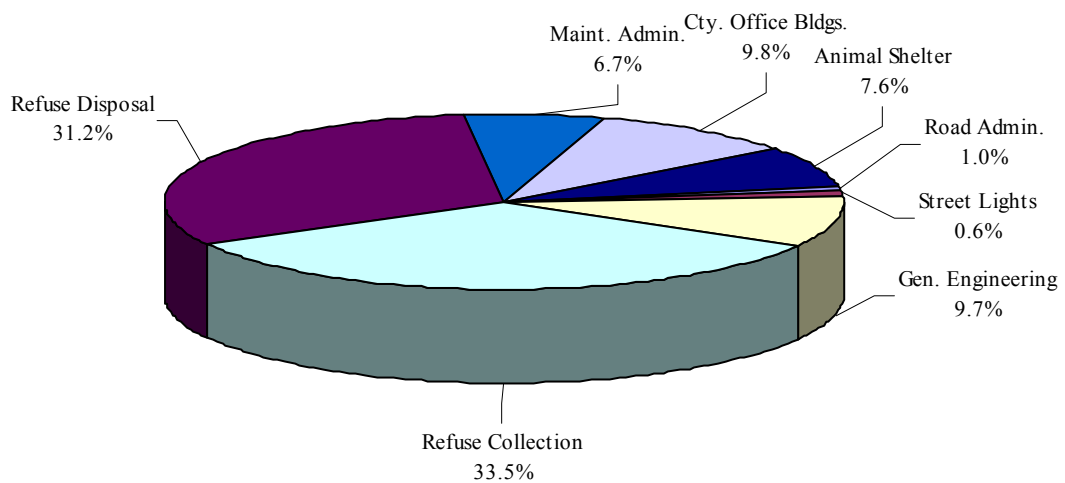
Implemented a Career Development Program for personnel.  
 Developed and implemented a 4-month training program.  
 Conducted radio system upgrades on towers located throughout the county.

**BUDGET SUMMARY**

	FY 2003 Actual	FY 2004 Approved Budget	FY 2004 Estimated Budget	FY 2005 Adopted Budget	Increase (Decrease) FY 2004 App. To FY 2005	
					Amount	%
<b>Costs:</b>						
Personnel	389,226	476,348	444,530	<b>527,464</b>	51,116	10.73%
Operating	238,814	245,485	205,700	<b>256,506</b>	11,021	4.49%
Capital	49,214	74,510	127,502	<b>109,943</b>	35,433	47.55%
<b>TOTAL</b>	<b>677,254</b>	<b>796,343</b>	<b>777,732</b>	<b>893,913</b>	<b>97,570</b>	<b>12.25%</b>
<b>Revenue:</b>						
Fees	564,337	675,403	579,516	<b>682,030</b>	6,627	0.98%
State/Federal	98,923	64,609	64,680	<b>52,190</b>	(12,419)	-19.22%
Local	13,994	56,331	133,536	<b>159,693</b>	103,362	183.49%
<b>TOTAL</b>	<b>677,254</b>	<b>796,343</b>	<b>777,732</b>	<b>893,913</b>	<b>97,570</b>	<b>12.25%</b>
Full-time positions	11	11	11	<b>11</b>	0	0.00%

## Public Works

	2003 Actual	2004 Budget	2005 Adopted Budget	Increase (Decrease) FY 2004 to FY 2005	
				Amount	%
Road Administration	\$8,364	\$30,700	<b>\$30,700</b>	\$0	0.00%
Street Lights	17,497	19,233	<b>19,233</b>	\$0	0.00%
General Engineering	359,538	257,756	<b>305,562</b>	\$47,806	18.55%
Refuse Collection	775,731	895,191	<b>1,059,555</b>	\$164,364	18.36%
Refuse Disposal	848,248	917,100	<b>986,400</b>	\$69,300	7.56%
Litter Control	18,196	24,985	<b>0</b>	(\$24,985)	-100.00%
Maintenance Administration	153,301	192,256	<b>211,322</b>	\$19,066	9.92%
County Office Buildings	247,857	311,019	<b>311,019</b>	\$0	0.00%
Animal Shelter	198,317	220,707	<b>240,727</b>	\$20,020	9.07%
<b>PUBLIC WORKS</b>	<b>\$2,627,049</b>	<b>\$2,868,947</b>	<b>\$3,164,518</b>	<b>\$295,571</b>	<b>10.30%</b>



# ROAD ADMINISTRATION

4102

**DESCRIPTION:**

This budget is used to administer small road projects and street sign maintenance.

**GOALS:**

Maintain current street signage in Frederick County.

Provide emergency road repairs for county-owned roads and road surfaces.

**PERFORMANCE INDICATORS:**

	FY 2003 Actual	FY 2004 Budget	FY 2005 Budget
# of street signs to maintain	3,017	3,700	3,700
# of street signs replaced	238	328	300

**BUDGET SUMMARY**

	FY 2003 Actual	FY 2004 Approved Budget	FY 2004 Estimated Budget	FY 2005 Adopted Budget	Increase (Decrease) FY 2004 App. To FY 2005	
					Amount	%
<b>Costs:</b>						
Personnel	0	0	0	0	0	0.00%
Operating	8,364	30,700	14,761	30,700	0	0.00%
Capital	0	0	0	0	0	0.00%
<b>TOTAL</b>	8,364	30,700	14,761	30,700	0	0.00%
<b>Revenue:</b>						
Fees	4,475	2,000	6,492	2,000	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	3,889	28,700	8,269	28,700	0	0.00%
<b>TOTAL</b>	8,364	30,700	14,761	30,700	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 and Green Acres subdivisions in Frederick County. The expenditure is the direct cost of electricity. The County Administrator's office has direct responsibility over this activity.

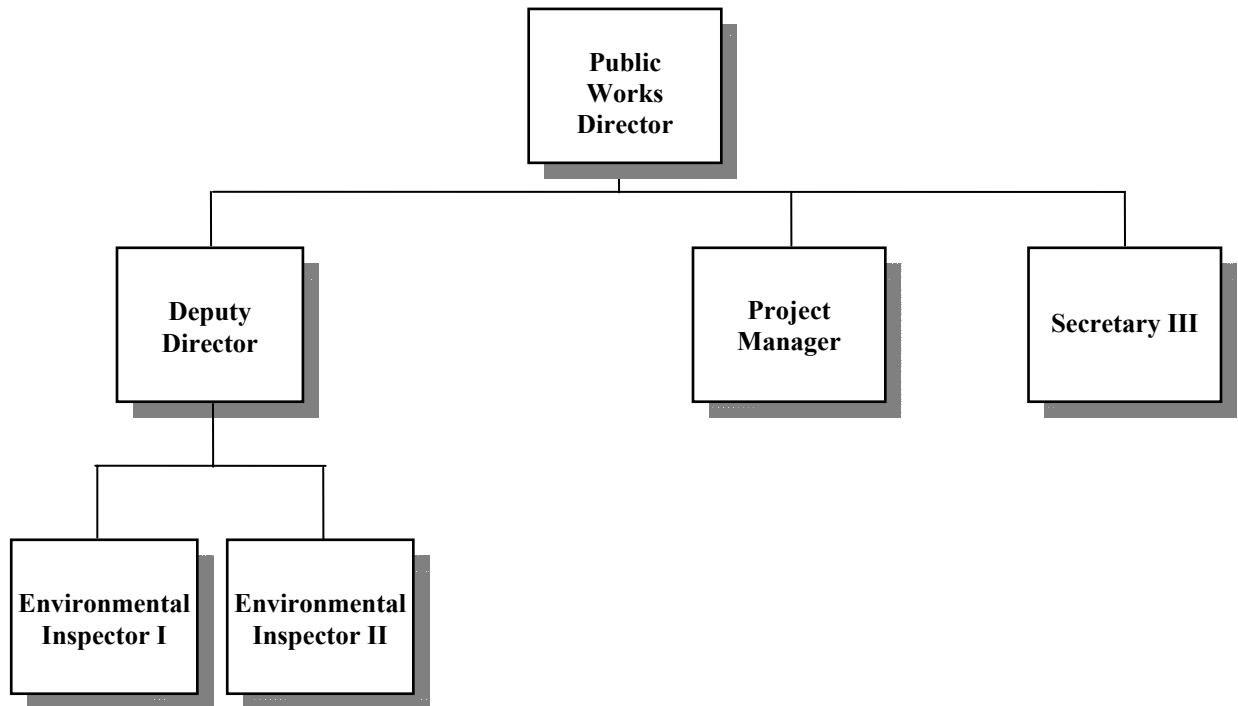
**GOALS:**

Provide street lighting to the contracted neighborhoods.

**BUDGET SUMMARY**

	FY 2003 Actual	FY 2004 Approved Budget	FY 2004 Estimated Budget	FY 2005 Adopted Budget	Increase (Decrease) FY 2004 App. To FY 2005	
					Amount	%
<b>Costs:</b>						
Personnel	0	0	0	0	0	0.00%
Operating	17,497	19,233	17,497	19,233	0	0.00%
Capital	0	0	0	0	0	0.00%
<b>TOTAL</b>	<b>17,497</b>	<b>19,233</b>	<b>17,497</b>	<b>19,233</b>	<b>0</b>	<b>0.00%</b>
<b>Revenue:</b>						
Fees	17,497	19,233	17,497	19,233	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	0	0	0	0	0	0.00%
<b>TOTAL</b>	<b>17,497</b>	<b>19,233</b>	<b>17,497</b>	<b>19,233</b>	<b>0</b>	<b>0.00%</b>
Full-time positions	0	0	0	0	0	0.00%

# General Engineering



# GENERAL ENGINEERING

4201

## DESCRIPTION:

Engineering is under the direct supervision of the Director of Public Works who also serves as the County Engineer. Engineering is responsible for design reviews related to site plans, subdivision plans and structural designs. Engineering is also responsible for managing capital improvement projects such as new buildings, roads and stormwater detention structures. Citizen complaints related to stormwater issues are also the responsibility of Engineering, as well as administering the erosion and sediment control program for the county.

## GOALS:

Manage capital improvement projects such as new buildings, building renovations, roads and stormwater detention structures.

Respond to citizen complaints related to stormwater problems.

Inspect structural problems related to county-owned buildings, bridges or dams.

Coordinate design of new landfill expansion and inspect new landfill construction.

Review site, subdivision and erosion and sediment control plans.

Oversee erosion and sediment control program for the county.

## DEPARTMENTAL ACCOMPLISHMENTS:

Performed over 249 reviews to site, subdivision and stormwater plans, rezoning requests and land disturbance permits.

Issued over 500 land disturbance permits.

Performed project management of drainage improvement project in Gordondale/Carrollton subdivision.

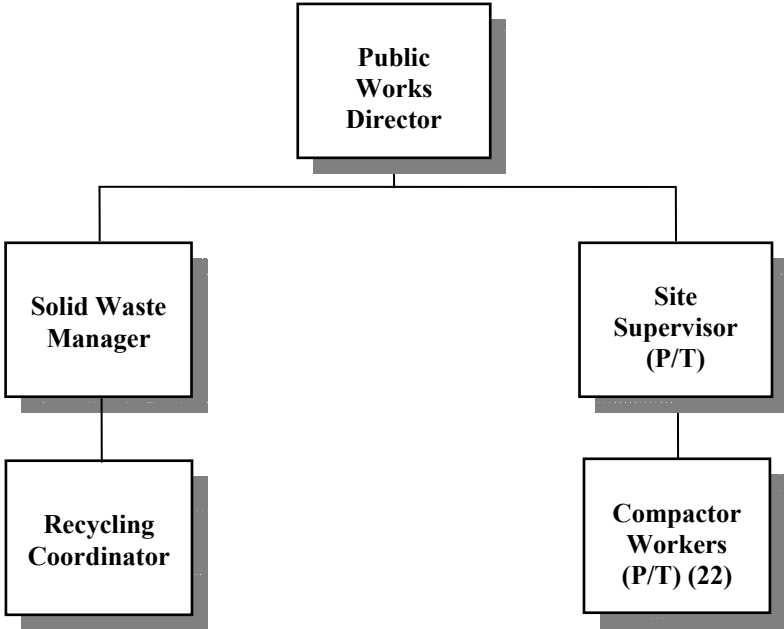
Assisted Inspections by reviewing 823 residential permit applications to determine if detailed site plan was necessary.

Coordinated the Landfill major permit amendment application process with consultants and the DEQ.

## BUDGET SUMMARY

	FY 2003 Actual	FY 2004 Approved Budget	FY 2004 Estimated Budget	FY 2005 Adopted Budget	Increase (Decrease) FY 2004 App. To FY 2005	
					Amount	%
<b>Costs:</b>						
Personnel	166,618	205,416	228,324	<b>258,072</b>	52,656	25.63%
Operating	24,485	27,340	33,330	<b>43,490</b>	16,150	59.07%
Capital	168,435	25,000	68,628	<b>4,000</b>	(21,000)	-84.00%
<b>TOTAL</b>	<b>359,538</b>	<b>257,756</b>	<b>330,282</b>	<b>305,562</b>	47,806	18.55%
<b>Revenue:</b>						
Fees	82,550	60,000	118,270	<b>120,330</b>	60,330	100.55%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	276,988	197,756	212,012	<b>185,232</b>	(12,524)	-6.33%
<b>TOTAL</b>	<b>359,538</b>	<b>257,756</b>	<b>330,282</b>	<b>305,562</b>	47,806	18.55%
Full-time positions	4	4	5	<b>5</b>	1	25.00%

# Refuse Collection



# REFUSE COLLECTION

4203

**DESCRIPTION:**

Refuse Collection is a contractual service provided to the county by an approved hauler through a three year contract. Refuse collection service is the collection and removal of Frederick County domestic solid waste from all county compactor and container sites. This service is also extended to all schools within Frederick County. The county owns or leases the sites and provides the labor and supervision necessary to maintain their appearance and function. The county provides and maintains the actual compactor and container equipment. The refuse hauler provides the dumpster units located at two sites in the western end of the county.

**GOALS:**

- Minimize the number of hauls from compactor sites.
- Maximize compaction densities at compactor sites to reduce collection costs.
- Maintain coverage at all sites to discourage illegal dumping and misuse.
- Provide curbside refuse and recyclables collection in densely populated areas of the county.
- Provide for greater flexibility and expansion of recycling program through operation of regional recycling center.
- Continue to emphasize waste prevention as the most effective method of solid waste management.
- Expand outreach to corporations to encourage greater waste reduction/diversion.

**DEPARTMENTAL ACCOMPLISHMENTS:**

- Collected and hauled 24,292 tons of refuse during FY 2002.
- Recycled 1,178 tons of household material, diverting this material from the landfill.
- Conducted environmental education programming that meets the science standards of learning for grades K-8.
- Expanded the regional recycling program to include monthly collection of electronics and received a Spotlight Award from the Virginia Recycling Association.
- Celebrated Arbor Day by distributing 100 tree seedlings to area residents during monthly electronics recycling event.
- Conducted two "Litter-Thons" during which community volunteers were paid by the bag to collect litter.

**BUDGET SUMMARY**

	FY 2003 Actual	FY 2004 Approved Budget	FY 2004 Estimated Budget	FY 2005 Adopted Budget	Increase (Decrease) FY 2004 App. To FY 2005	
					Amount	%
Costs:						
Personnel	324,396	395,349	339,992	<b>490,745</b>	95,396	24.13%
Operating	440,132	493,020	416,705	<b>563,488</b>	70,468	14.29%
Capital	11,203	6,822	12,720	<b>5,322</b>	(1,500)	-21.99%
<b>TOTAL</b>	<b>775,731</b>	<b>895,191</b>	<b>769,417</b>	<b>1,059,555</b>	<b>164,364</b>	<b>18.36%</b>
Revenue:						
Fees	136,444	190,112	212,277	<b>235,060</b>	44,948	23.64%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	639,287	705,079	557,140	<b>824,495</b>	119,416	16.94%
<b>TOTAL</b>	<b>775,731</b>	<b>895,191</b>	<b>769,417</b>	<b>1,059,555</b>	<b>164,364</b>	<b>18.36%</b>
Full-time positions	1	1	1	<b>2</b>	1	100.00%

# 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 10 collection sites, plus the landfill citizen convenience area. This charge is based on the prevailing rate/ton and the charges are transferred to the Landfill Fund.

**GOALS:**

Provide reliable, efficient and convenient refuse disposal options to the county's citizens.

Curtail illegal dumping in Frederick County.

Relocate remaining unfenced site and continue to provide full-time coverage by part-time personnel at the various sites.

**BUDGET SUMMARY**

	FY 2003 Actual	FY 2004 Approved Budget	FY 2004 Estimated Budget	FY 2005 Adopted Budget	Increase (Decrease) FY 2004 App. To FY 2005	
					Amount	%
<b>Costs:</b>						
Personnel	0	0	0	0	0	0.00%
Operating	848,248	917,100	838,536	<b>986,400</b>	69,300	7.56%
Capital	0	0	0	0	0	0.00%
<b>TOTAL</b>	<b>848,248</b>	<b>917,100</b>	<b>838,536</b>	<b>986,400</b>	<b>69,300</b>	<b>7.56%</b>
<b>Revenue:</b>						
Fees	146,211	159,756	136,752	<b>150,312</b>	(9,444)	-5.91%
State/Federal	0	0	0	0	0	0.00%
Local	702,037	757,344	701,784	<b>836,088</b>	78,744	10.40%
<b>TOTAL</b>	<b>848,248</b>	<b>917,100</b>	<b>838,536</b>	<b>986,400</b>	<b>69,300</b>	<b>7.56%</b>
Full-time positions	0	0	0	0	0	0.00%

# LITTER CONTROL

4205

**DESCRIPTION:**

This budget attempts to provide a litter-free environment for the citizens of Frederick County through the pickup of trash and debris in and around the roads leading to the landfill and container sites. Snow and ice removal are also included. This budget also includes the supervision costs for the compactor workers.

State litter control funds are used to supplement the county's litter control efforts.

This budget has been combined with the Refuse Collection budget, therefore, no funds are budgeted in FY 2005.

**GOALS:**

Control litter at refuse collection sites located throughout Frederick County.

Discourage illegal dumping activities throughout Frederick County.

Continue enforcement of regulations regarding the use of facilities by citizens.

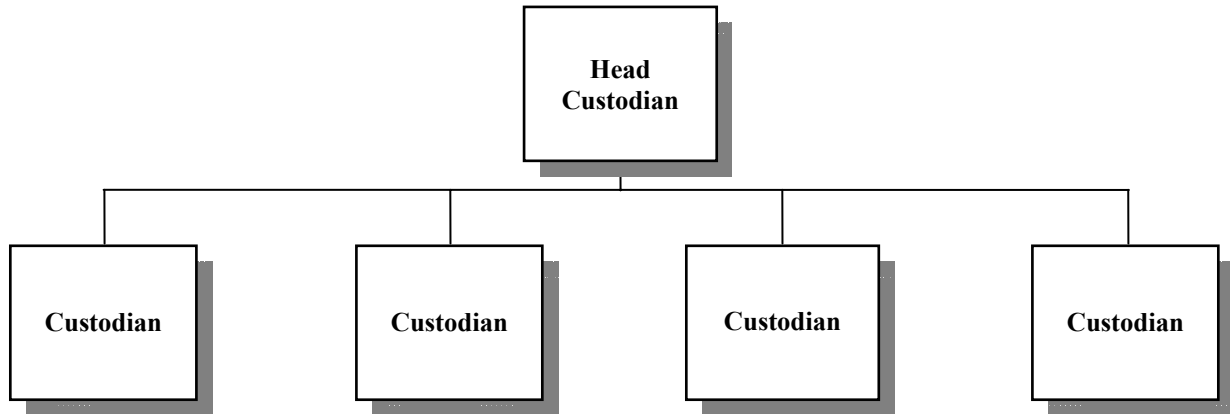
Increase focus on prosecution of illegal dumpers through video surveillance.

Promote a green community through Frederick County Clean Sweep.

**BUDGET SUMMARY**

	FY 2003 Actual	FY 2004 Approved Budget	FY 2004 Estimated Budget	FY 2005 Adopted Budget	Increase (Decrease) FY 2004 App. To FY 2005	
					Amount	%
<b>Costs:</b>						
Personnel	16,561	19,249	18,645	0	(19,249)	-100.00%
Operating	1,635	5,736	5,506	0	(5,736)	-100.00%
Capital	0	0	0	0	0	0.00%
<b>TOTAL</b>	<b>18,196</b>	<b>24,985</b>	<b>24,151</b>	<b>0</b>	<b>(24,985)</b>	<b>-100.00%</b>
<b>Revenue:</b>						
Fees	0	0	0	0	0	0.00%
State/Federal	10,235	10,000	9,594	0	(10,000)	-100.00%
Local	7,961	14,985	14,557	0	(14,985)	-100.00%
<b>TOTAL</b>	<b>18,196</b>	<b>24,985</b>	<b>24,151</b>	<b>0</b>	<b>(24,985)</b>	<b>-100.00%</b>
Full-time positions	0.5	0.5	0.5	0	-0.5	-100.00%

# Maintenance Administration





# MAINTENANCE ADMINISTRATION

4301

**DESCRIPTION:**

This budget covers the administration and personnel costs for maintenance of the Old County Courthouse, the four-story county office complex, the three-story county office complex, board room and associated court yards, parking lots and sidewalks. The existing budget will include cleaning and maintaining approximately 100,000 square feet of office space.

**GOALS:**

Provide cost-efficient daily cleaning of county office space.

Respond to complaints or reported problems in a timely and efficient manner with appropriate corrective measures.

Maintain grounds around county office space.

Perform daily maintenance to heating and air conditioning equipment.

**PERFORMANCE INDICATORS:**

	FY 2003 Actual	FY 2004 Budget	FY 2005 Budget
Work Orders Processed - In-House	181	164	190
Work Orders Processed - School Maintenance	55	59	60

**BUDGET SUMMARY**

	FY 2003 Actual	FY 2004 Approved Budget	FY 2004 Estimated Budget	FY 2005 Adopted Budget	Increase (Decrease) FY 2004 App. To FY 2005	
					Amount	%
<b>Costs:</b>						
Personnel	147,428	181,981	154,365	<b>200,240</b>	18,259	10.03%
Operating	5,408	10,275	6,551	<b>11,082</b>	807	7.85%
Capital	465	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>153,301</b>	<b>192,256</b>	<b>160,916</b>	<b>211,322</b>	<b>19,066</b>	<b>9.92%</b>
<b>Revenue:</b>						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	153,301	192,256	160,916	<b>211,322</b>	19,066	9.92%
Local	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>153,301</b>	<b>192,256</b>	<b>160,916</b>	<b>211,322</b>	<b>19,066</b>	<b>9.92%</b>
Full-time positions	4	4	5	<b>5</b>	1	25.00%

# COUNTY OFFICE BUILDINGS

4304

**DESCRIPTION:**

This budget includes 50 percent of the costs related to the operation and maintenance of the Joint Judicial Center.

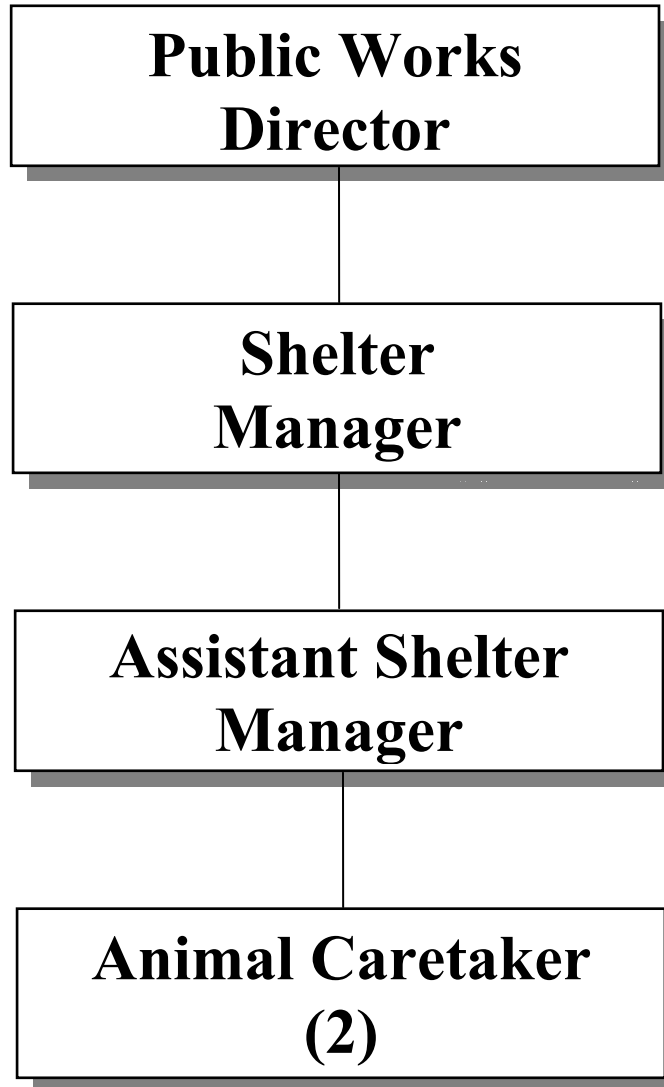
**GOALS:**

Provide accurate reimbursement to the City of Winchester for the Joint Judicial Center.

**BUDGET SUMMARY**

	FY 2003 Actual	FY 2004 Approved Budget	FY 2004 Estimated Budget	FY 2005 Adopted Budget	Increase (Decrease) FY 2004 App. To FY 2005	
					Amount	%
<b>Costs:</b>						
Personnel	0	0	0	0	0	0.00%
Operating	213,631	311,019	259,968	<b>311,019</b>	0	0.00%
Capital	34,226	0	0	0	0	0.00%
<b>TOTAL</b>	<b>247,857</b>	<b>311,019</b>	<b>259,968</b>	<b>311,019</b>	0	0.00%
<b>Revenue:</b>						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	247,857	311,019	259,968	<b>311,019</b>	0	0.00%
<b>TOTAL</b>	<b>247,857</b>	<b>311,019</b>	<b>259,968</b>	<b>311,019</b>	0	0.00%
Full-time positions	0	0	0	0	0	0.00%

# **Animal Shelter**



# ANIMAL SHELTER

4305

**DESCRIPTION:**

The operation of the Frederick County/Esther Boyd Animal Shelter is supervised by a Shelter Manager. The shelter handles about 1,034 dogs per year and 1,288 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.
- Promote more adoptions, therefore, decreasing the number of animals to be destroyed.
- Continue to improve documentation.
- Provide humane education to the community.
- Provide staff with continuing education in the animal care field.

**DEPARTMENTAL ACCOMPLISHMENTS:**

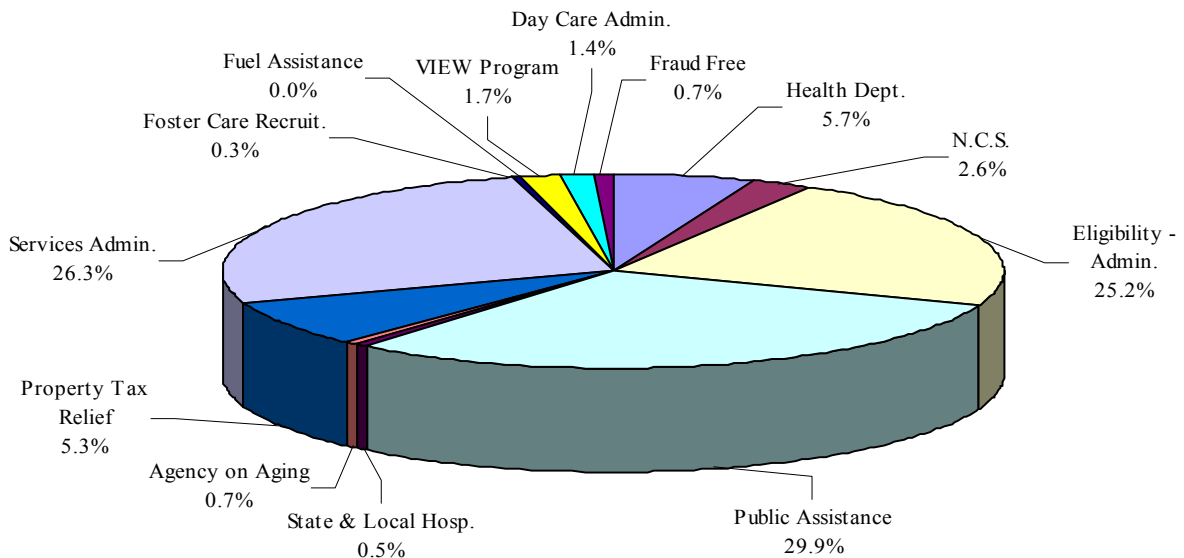
404 dogs were adopted and 241 were reclaimed yielding a 67.5% overall adoption and reclamation rate.  
 226 cats were adopted and 13 were reclaimed yielding a 19% overall adoption and reclamation rate.  
 Two successful rabies clinics were held in the spring and fall of the year where over 400 animals were vaccinated.  
 The shelter participated in several adoption and fund raising events including a canine carnival held in cooperation with Frederick County Parks and Recreation.  
 In cooperation with the Northern Virginia Community College Vet Tech Program, shelter animals are provided with veterinary care. Nearly 100% of animals involved in the program have been adopted.

**BUDGET SUMMARY**

	FY 2003 Actual	FY 2004 Approved Budget	FY 2004 Estimated Budget	FY 2005 Adopted Budget	Increase (Decrease) FY 2004 App. To FY 2005	
					Amount	%
<b>Costs:</b>						
Personnel	153,456	155,558	152,761	<b>169,796</b>	14,238	9.15%
Operating	44,861	65,149	36,950	<b>69,131</b>	3,982	6.11%
Capital	0	0	0	<b>1,800</b>	1,800	100.00%
<b>TOTAL</b>	<b>198,317</b>	<b>220,707</b>	<b>189,711</b>	<b>240,727</b>	<b>20,020</b>	<b>9.07%</b>
<b>Revenue:</b>						
Fees	42,797	26,900	40,884	<b>26,900</b>	0	0.00%
State/Federal	1,232	1,100	1,824	<b>1,100</b>	0	0.00%
Local	154,288	192,707	147,003	<b>212,727</b>	20,020	10.39%
<b>TOTAL</b>	<b>198,317</b>	<b>220,707</b>	<b>189,711</b>	<b>240,727</b>	<b>20,020</b>	<b>9.07%</b>
Full-time positions	4	4	4	<b>4</b>	0	0.00%

## Health and Welfare

	2003 Actual	2004 Budget	2005 Adopted Budget	Increase (Decrease) FY 2004 to FY 2005	
				Amount	%
Local Health Department	\$293,503	\$293,503	<b>\$306,266</b>	\$12,763	4.35%
Northwestern Comm. Services	132,126	132,126	<b>138,733</b>	\$6,607	5.00%
Eligibility - Administration	1,223,875	1,224,711	<b>1,219,992</b>	(\$4,719)	-0.39%
Public Assistance	1,296,629	1,492,072	<b>1,606,207</b>	\$114,135	7.65%
State & Local Hospitalization	17,447	25,000	<b>25,000</b>	\$0	0.00%
Area Agency on Aging	15,000	15,000	<b>39,915</b>	\$24,915	166.10%
Property Tax Relief	263,563	255,000	<b>408,000</b>	\$153,000	60.00%
Services Administration	1,097,895	1,128,200	<b>1,411,475</b>	\$283,275	25.11%
Foster Care Recruitment	16,410	15,000	<b>15,000</b>	\$0	0.00%
Fuel Assistance Admin.	8,646	6,486	<b>0</b>	(\$6,486)	-100.00%
VIEW Program	70,565	65,615	<b>93,068</b>	\$27,453	41.84%
Day Care Administration	122,250	135,910	<b>74,655</b>	(\$61,255)	-45.07%
Fraud Free Program	32,248	32,004	<b>37,874</b>	\$5,870	18.34%
Hard-To-Serve Grant	7,147	31,597	<b>0</b>	(\$31,597)	-100.00%
<b>HEALTH AND WELFARE</b>	<b>\$4,597,304</b>	<b>\$4,852,224</b>	<b>\$5,376,185</b>	<b>\$523,961</b>	<b>10.80%</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 2003 Actual	FY 2004 Approved Budget	FY 2004 Estimated Budget	FY 2005 Adopted Budget	Increase (Decrease) FY 2004 App. To FY 2005	
					Amount	%
<b>Costs:</b>						
Personnel	0	0	0	0	0	0.00%
Operating	293,503	293,503	293,503	<b>306,266</b>	12,763	4.35%
Capital	0	0	0	0	0	0.00%
<b>TOTAL</b>	<b>293,503</b>	<b>293,503</b>	<b>293,503</b>	<b>306,266</b>	<b>12,763</b>	<b>4.35%</b>
<b>Revenue:</b>						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	293,503	293,503	293,503	<b>306,266</b>	12,763	4.35%
<b>TOTAL</b>	<b>293,503</b>	<b>293,503</b>	<b>293,503</b>	<b>306,266</b>	<b>12,763</b>	<b>4.35%</b>
Full-time positions	0	0	0	0	0	0.00%

# NORTHWESTERN COMMUNITY SERVICES

5205

**DESCRIPTION:**

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

**GOALS:**

Help clients achieve maximum independence, productivity and integration within the community.

Promote the positive mental well-being of the community.

Cooperate and coordinate with all existing service providers, both public and private.

Provide comprehensive services to all segments of the community, especially those who continue to lack access to services.

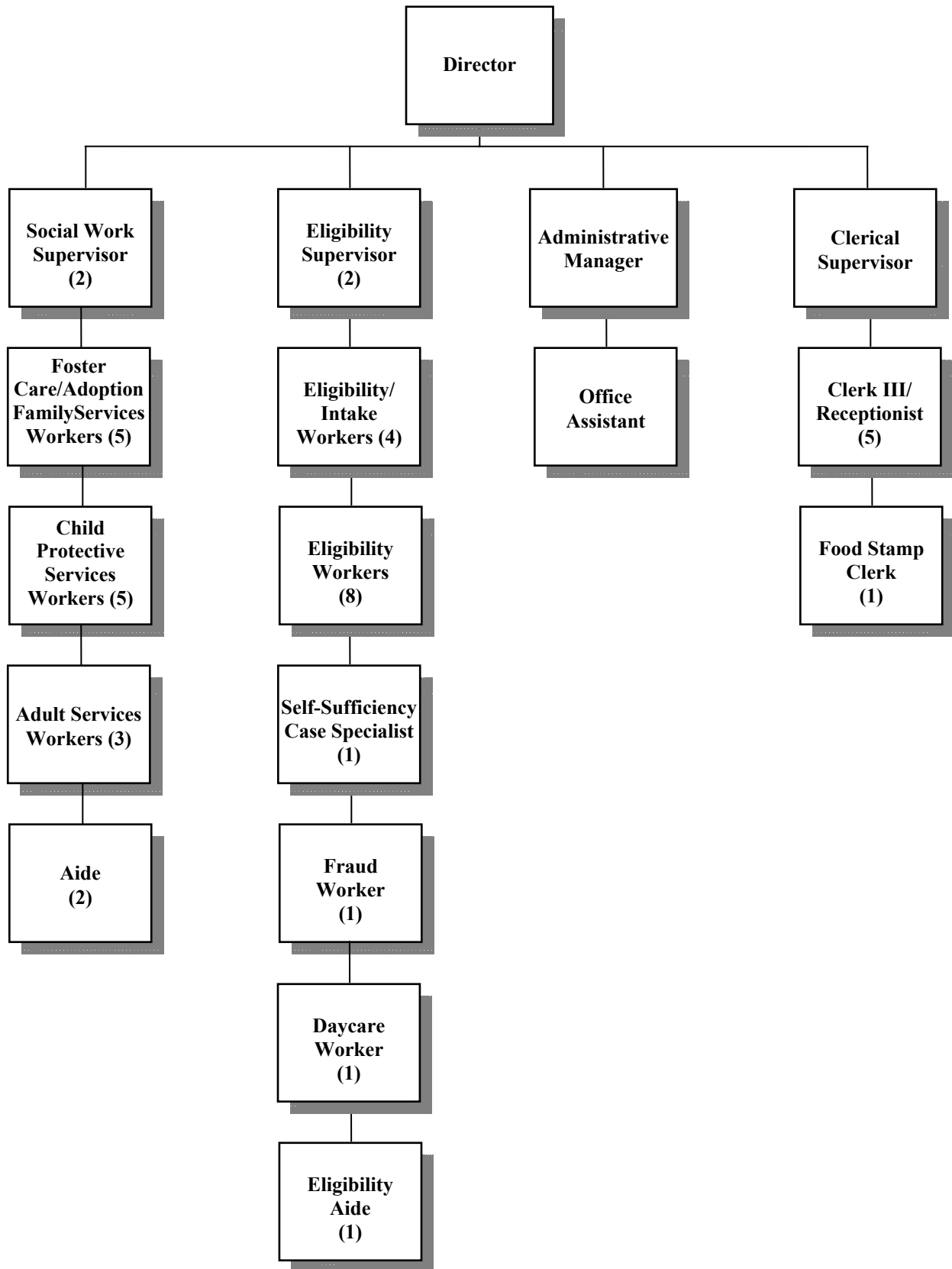
Periodically identify and assess the unmet needs of the community and continuously monitor the changing nature of those needs.

Work within the guidelines established by funding and regulatory agencies and within the intent of relevant legislation.

**BUDGET SUMMARY**

	FY 2003 Actual	FY 2004 Approved Budget	FY 2004 Estimated Budget	FY 2005 Adopted Budget	Increase (Decrease) FY 2004 App. To FY 2005	
					Amount	%
<b>Costs:</b>						
Personnel	0	0	0	0	0	0.00%
Operating	132,126	132,126	132,126	138,733	6,607	5.00%
Capital	0	0	0	0	0	0.00%
<b>TOTAL</b>	<b>132,126</b>	<b>132,126</b>	<b>132,126</b>	<b>138,733</b>	<b>6,607</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	132,126	132,126	132,126	138,733	6,607	5.00%
<b>TOTAL</b>	<b>132,126</b>	<b>132,126</b>	<b>132,126</b>	<b>138,733</b>	<b>6,607</b>	<b>5.00%</b>
Full-time positions	0	0	0	0	0	0.00%

# Social Services Department





# ELIGIBILITY - ADMINISTRATION

5301

<b>DESCRIPTION:</b>	<b>GOALS:</b>
<p><b>Temporary Assistance for Needy Families (TANF)</b> - Provides temporary financial assistance to families with children who have financial need.</p> <p><b>Aid to Dependent Children - Foster Care</b> - Financial aid is provided for children eligible for assistance who have been removed from their homes and placed in the custody of DSS.</p> <p><b>Emergency Assistance</b> - Provides short term, limited financial assistance to families with children when a fire or other natural disaster has destroyed those things necessary for taking care of the family.</p> <p><b>Auxiliary Grant Program</b> - Financial assistance is available for certain needy, aged, blind or disabled persons who reside in adult care residences or adult family care homes.</p> <p><b>General Relief</b> - This state/local financed program provides limited financial assistance. General Relief includes medical care for the indigent, burial of the indigent and other emergency services.</p> <p><b>Medicaid</b> - Medicaid makes direct payments to health care providers for eligible individuals and families who are unable to pay for needed medical services.</p> <p><b>Fuel Assistance Program</b> - Eligible low-income households receive federal assistance with their home heating bills. Faulty or hazardous heating systems may also be repaired in households eligible for fuel assistance.</p>	<p>Continue to administer all State and Federal benefit programs.</p> <p>Continue to convert all Medicaid cases to the new State computer system for benefit programs (ADAPT).</p> <p>Strive to achieve error free and timely processing for all cases.</p> <p>Conduct fraud investigations in a timely manner.</p> <p>Computer software and hardware will be updated with available resources.</p> <p>Continue to be active members in the Benefit Programs Organization and attend meetings to obtain important information regarding the programs that are administered.</p> <p>Continue to attend and provide training for all staff as needed.</p> <p>Educate the staff and clients about the many community partners in order to make more appropriate referrals for clients.</p>

## DEPARTMENTAL ACCOMPLISHMENTS:

Number of new applications filed totaled 4,365.

The average ongoing cases under care were 55 TANF, 1,872 Medicaid, 644 Food Stamp cases, plus cases in the Auxiliary Grant, State and Local Hospitalization, General Relief, Fuel and Crisis Prevention Programs.

The Fraud Program received 122 complaints and completed 224 investigations.

Of the 23 cases currently in the Work component of TANF, 13 are working full-time and 3 are currently in job search.

## BUDGET SUMMARY

	FY 2003 Actual	FY 2004 Approved Budget	FY 2004 Estimated Budget	FY 2005 Adopted Budget	Increase (Decrease) FY 2004 App. To FY 2005 Amount	%
<b>Costs:</b>						
Personnel	1,021,799	1,030,473	1,605,620	1,008,282	(22,191)	-2.15%
Operating	65,588	60,388	41,559	65,060	4,672	7.74%
Capital	136,488	133,850	101,763	146,650	12,800	9.56%
<b>TOTAL</b>	<b>1,223,875</b>	<b>1,224,711</b>	<b>1,748,942</b>	<b>1,219,992</b>	<b>(4,719)</b>	<b>-0.39%</b>
<b>Revenue:</b>						
Fees	0	0	0	0	0	0.00%
State/Federal	919,864	783,987	783,987	924,459	140,472	17.92%
Local	304,011	440,724	440,447	295,533	(145,191)	-32.94%
<b>TOTAL</b>	<b>1,223,875</b>	<b>1,224,711</b>	<b>1,224,434</b>	<b>1,219,992</b>	<b>(4,719)</b>	<b>-0.39%</b>
Full-time positions	21.5	21.5	21.5	21.5	0	0.00%

# PUBLIC ASSISTANCE

5302

**DESCRIPTION:**

Public assistance programs administered by the Frederick County Department of Social Services include: General Relief, Optional Auxiliary Grant Program, Temporary Assistance to Needy Families (TANF), Aid to Dependent Children - Foster Care (AFDC-FC), Emergency Assistance to Needy Families/Children, Special Needs and Subsidized Adoption, Adult Protective Services, Day Care and Non-VIEW Day Care.

**GOALS:**

Assist citizens to meet basic needs which they cannot meet themselves.

Help citizens achieve a level of self-supportiveness.

**BUDGET SUMMARY**

	FY 2003 Actual	FY 2004 Approved Budget	FY 2004 Estimated Budget	FY 2005 Adopted Budget	Increase (Decrease) FY 2004 App. To FY 2005	
					Amount	%
<b>Costs:</b>						
Personnel	0	0	0	0	0	0.00%
Operating	1,296,629	1,492,072	1,100,295	1,606,207	114,135	7.65%
Capital	0	0	0	0	0	0.00%
<b>TOTAL</b>	<b>1,296,629</b>	<b>1,492,072</b>	<b>1,100,295</b>	<b>1,606,207</b>	<b>114,135</b>	<b>7.65%</b>
<b>Revenue:</b>						
Fees	0	0	0	0	0	0.00%
State/Federal	1,229,075	1,367,294	1,367,294	1,476,229	108,935	7.97%
Local	67,554	124,778	124,778	129,978	5,200	4.17%
<b>TOTAL</b>	<b>1,296,629</b>	<b>1,492,072</b>	<b>1,492,072</b>	<b>1,606,207</b>	<b>114,135</b>	<b>7.65%</b>
Full-time positions	0	0	0	0	0	0.00%

# REVENUE MAXIMIZATION

5303

**DESCRIPTION:**

The title IV-E Revenue Maximization Program is a collaborative project of the City of Winchester, Frederick and Clarke counties to draw down federal funds which may be re-invested locally to prevent out-of-home placement of youth. Funds which may be certified for federal IV-E reimbursement include local and state expenditures (not currently matching federal funds) spent for eligible services (administration and case management) for eligible youth (at high risk of out-of-home placement).

Current community partners include the Child-Parent Center, CLEAN, CSA, the CSB, Court Services, Winchester, Frederick and Clarke schools, the Child Advocacy Center and caretakers. Funds are disbursed through the Program Committee on Children and Youth.

**GOALS:**

To continue to develop and monitor community partners to assure maximum federal reimbursement for eligible expenditures to prevent out-of-home placement of children.

**BUDGET SUMMARY**

	FY 2003 Actual	FY 2004 Approved Budget	FY 2004 Estimated Budget	FY 2005 Adopted Budget	Increase (Decrease) FY 2004 App. To FY 2005	
					Amount	%
<b>Costs:</b>						
Personnel	0	0	20,184	0	0	0.00%
Operating	0	0	772	0	0	0.00%
Capital	0	0	252	0	0	0.00%
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>21,208</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>Revenue:</b>						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	21,208	0	0	0.00%
Local	0	0	0	0	0	0.00%
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>21,208</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
Full-time positions	0	0	0	0	0	0.00%

# STATE AND LOCAL HOSPITALIZATION

5304

**DESCRIPTION:**

State-Local Hospitalization Program (SLH) - A voluntary program for all localities to provide inpatient and outpatient hospital care for persons unable to afford such a service.

**GOALS:**

Provide adequate hospital care for those citizens in Frederick County who cannot afford proper health care.

**BUDGET SUMMARY**

	FY 2003	FY 2004	FY 2004	FY 2005	Increase (Decrease)		
	Actual	Approved Budget	Estimated Budget	Adopted Budget	FY 2004 App. To FY 2005 Amount	%	
<b>Costs:</b>							
Personnel	0	0	0	0	0	0.00%	
Operating	17,447	25,000	29,880	25,000	0	0.00%	
Capital	0	0	0	0	0	0.00%	
<b>TOTAL</b>	<b>17,447</b>	<b>25,000</b>	<b>29,880</b>	<b>25,000</b>	<b>0</b>	<b>0.00%</b>	
<b>Revenue:</b>							
Fees	0	0	0	0	0	0.00%	
State/Federal	0	0	0	0	0	0.00%	
Local	17,447	25,000	29,880	25,000	0	0.00%	
<b>TOTAL</b>	<b>17,447</b>	<b>25,000</b>	<b>29,880</b>	<b>25,000</b>	<b>0</b>	<b>0.00%</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 2003 Actual	FY 2004 Approved Budget	FY 2004 Estimated Budget	FY 2005 Adopted Budget	Increase (Decrease) FY 2004 App. To FY 2005	
					Amount	%
<b>Costs:</b>						
Personnel	0	0	0	0	0	0.00%
Operating	15,000	15,000	15,000	39,915	24,915	166.10%
Capital	0	0	0	0	0	0.00%
<b>TOTAL</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>39,915</b>	<b>24,915</b>	<b>166.10%</b>
<b>Revenue:</b>						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	15,000	15,000	15,000	39,915	24,915	166.10%
<b>TOTAL</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>39,915</b>	<b>24,915</b>	<b>166.10%</b>
Full-time positions	0	0	0	0	0	0.00%

# PROPERTY TAX RELIEF FOR ELDERLY - HANDICAPPED

5306

**DESCRIPTION:**

This activity represents revenue foregone as a result of the property tax relief for the elderly and the handicapped.

**GOALS:**

Provide adequate assistance with property taxes to elderly and handicapped citizens of Frederick County.

**BUDGET SUMMARY**

	FY 2003 Actual	FY 2004 Approved Budget	FY 2004 Estimated Budget	FY 2005 Adopted Budget	Increase (Decrease) FY 2004 App. To FY 2005	
					Amount	%
<b>Costs:</b>						
Personnel	0	0	0	0	0	0.00%
Operating	263,563	255,000	289,919	408,000	153,000	60.00%
Capital	0	0	0	0	0	0.00%
<b>TOTAL</b>	<b>263,563</b>	<b>255,000</b>	<b>289,919</b>	<b>408,000</b>	<b>153,000</b>	<b>60.00%</b>
<b>Revenue:</b>						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	263,563	255,000	289,919	408,000	153,000	60.00%
<b>TOTAL</b>	<b>263,563</b>	<b>255,000</b>	<b>289,919</b>	<b>408,000</b>	<b>153,000</b>	<b>60.00%</b>
Full-time positions	0	0	0	0	0	0.00%

# SERVICES ADMINISTRATION

5307

## DESCRIPTION:

**Adoption Services** - Provides services and registries to bring together children and families for permanent placements.

**Foster Care Services for Children** - Provides counseling, supervision and supportive and rehabilitative services to, or on behalf of, children who are committed or entrusted to local boards of social services.

**Protective Services for Children** - Receives and investigates complaints and reports concerning the abuse, neglect or exploitation of children and provides preventive action when there is a threat or harm. Services are available 24 hours a day to handle emergency situations.

**Protective Services for Adults** - Receives and investigates complaints and reports concerning the abuse, neglect or exploitation of those over age 60, disabled individuals over age 18 and their families, when necessary. Intervention may involve in-home services, counseling, transportation, day care, sheltered employment, legal proceedings and meal provision.

**Home-Based Services** - Provides home-based services for those over age 60, disabled individuals over age 18 and their families when necessary. The goals include the maximization of self-sufficiency, the prevention of abuse and neglect, a reduction and delay in premature or unnecessary institutionalization and aid (when such placement is appropriate).

## GOALS:

The Adult Services unit will continue to educate the community through presentations, workshops and displays at various Health Fairs.

The Adult Services Unit will work to establish a Guardianship Program.

The Child Protective Services unit will continue to work with the Community Multidisciplinary Team.

Timelines and compliance of cases will continue to be monitored.

The Foster Care unit will continue work on achieving permanency for every child within one year of entering foster care.

Staff retention will be aggressively addressed through team building and training that foster morale, encourages and acknowledges commitment.

## DEPARTMENTAL ACCOMPLISHMENTS:

348 Child Protective Service complaints processed.

100 Adult Protective Service investigations processed.

Adult Services fielded, on average, 300 calls per month.

An average of 44 children were in foster care each month.

The agency received \$51,333 from the TANF and VOCA Grants.

Adult Services implemented a Faith in Action Organization which provides transportation and respite care for the elderly and disabled.

## BUDGET SUMMARY

	FY 2003 Actual	FY 2004 Approved Budget	FY 2004 Estimated Budget	FY 2005 Adopted Budget	Increase (Decrease) FY 2004 App. To FY 2005	
					Amount	%
<b>Costs:</b>						
Personnel	862,274	921,912	807,612	<b>1,149,675</b>	227,763	24.71%
Operating	129,056	121,238	67,481	<b>136,750</b>	15,512	12.79%
Capital	106,565	85,050	63,504	<b>125,050</b>	40,000	47.03%
<b>TOTAL</b>	<b>1,097,895</b>	<b>1,128,200</b>	<b>938,597</b>	<b>1,411,475</b>	<b>283,275</b>	<b>25.11%</b>
<b>Revenue:</b>						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	549,167	536,712	536,712	<b>555,300</b>	18,588	3.46%
Local	548,728	591,488	591,488	<b>856,175</b>	264,687	44.75%
<b>TOTAL</b>	<b>1,097,895</b>	<b>1,128,200</b>	<b>1,128,200</b>	<b>1,411,475</b>	<b>283,275</b>	<b>25.11%</b>
Full-time positions	22	22	22	<b>22</b>	0	0.00%

# FOSTER CARE RECRUITMENT

5308

**DESCRIPTION:**

The Foster Care Recruitment and Training Program is currently administered by the Clarke County Department of Social Services. 75% of the cost of this program comes from federal sources. One-third of the 25% local share is provided by Frederick County on a contractual basis with Clarke County. The other two-thirds of the 25% local match is paid by the City of Winchester and Clarke County.

78 foster homes are currently being monitored by the Foster Care Recruitment and Training Program. The cost of children placed in foster homes, group homes, therapeutic foster homes and residential treatment facilities is paid through the Comprehensive Services Act (CSA), Medicaid, Title IV-E, social security and through parental contributions.

**GOALS:**

- Provide foster homes for children in need.
- Keep the need for foster homes before the public.

**PERFORMANCE INDICATORS:**

	FY 2003 Budget	FY 2004 Budget	FY 2005 Budget
Active homes monitored	78	78	78

**BUDGET SUMMARY**

	FY 2003 Actual	FY 2004 Approved Budget	FY 2004 Estimated Budget	FY 2005 Adopted Budget	Increase (Decrease) FY 2004 App. To FY 2005	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	16,410	15,000	6,600	15,000	0	0.00%
Capital	0	0	0	0	0	0.00%
<b>TOTAL</b>	16,410	15,000	6,600	15,000	0	0.00%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	15,000	15,000	15,000	15,000	0	0.00%
<b>TOTAL</b>	15,000	15,000	15,000	15,000	0	0.00%
Full-time positions	0	0	0	0	0	0.00%



# FUEL ASSISTANCE ADMINISTRATION

5309

**DESCRIPTION:**

The Virginia Fuel Assistance program is a Federal and State funded program to assist in the high cost of home heating for eligible individuals in need.

**GOALS:**

Provide proper assistance with heating costs to Frederick County citizens in need.

**BUDGET SUMMARY**

	FY 2003 Actual	FY 2004 Approved Budget	FY 2004 Estimated Budget	FY 2005 Adopted Budget	Increase (Decrease) FY 2004 App. To FY 2005	
					Amount	%
<b>Costs:</b>						
Personnel	8,638	6,486	6,888	0	(6,486)	-100.00%
Operating	8	0	10	0	0	0.00%
Capital	0	0	0	0	0	0.00%
<b>TOTAL</b>	<b>8,646</b>	<b>6,486</b>	<b>6,898</b>	<b>0</b>	<b>(6,486)</b>	<b>-100.00%</b>
<b>Revenue:</b>						
Fees	0	0	0	0	0	0.00%
State/Federal	4,306	6,486	6,486	0	(6,486)	-100.00%
Local	4,340	0	0	0	0	0.00%
<b>TOTAL</b>	<b>8,646</b>	<b>6,486</b>	<b>6,486</b>	<b>0</b>	<b>(6,486)</b>	<b>-100.00%</b>
Full-time positions	0	0	0	0	0	0.00%

# VIEW PROGRAM

5310

**DESCRIPTION:**

The VIEW Program offers employment assessment and counseling, appropriate referral, education and training, and work experience for all eligible registrants.

**GOALS:**

Provide necessary assistance to qualified unemployed citizens by helping with job placement, training and obtaining work experience.

**BUDGET SUMMARY**

	FY 2003	FY 2004	FY 2004	FY 2005	Increase (Decrease)		
	Actual	Approved Budget	Estimated Budget	Adopted Budget	FY 2004 App. To FY 2005 Amount	%	
<b>Costs:</b>							
Personnel	53,227	53,873	44,724	<b>74,338</b>	20,465	37.99%	
Operating	11,938	8,542	7,507	<b>14,530</b>	5,988	70.10%	
Capital	5,400	4,200	6,258	<b>4,200</b>	0	0.00%	
<b>TOTAL</b>	<b>70,565</b>	<b>66,615</b>	<b>58,489</b>	<b>93,068</b>	<b>26,453</b>	<b>39.71%</b>	
<b>Revenue:</b>							
Fees	0	0	0	<b>0</b>	0	0.00%	
State/Federal	65,621	66,615	66,615	<b>93,068</b>	26,453	39.71%	
Local	4,944	0	0	<b>0</b>	0	0.00%	
<b>TOTAL</b>	<b>70,565</b>	<b>66,615</b>	<b>66,615</b>	<b>93,068</b>	<b>26,453</b>	<b>39.71%</b>	
Full-time positions	1	1	1	<b>1</b>	0	0.00%	

# DAY CARE ADMINISTRATION

5313

**DESCRIPTION:**

The Day Care Program offers assessment, day care assistance and counseling to eligible recipients.

**GOALS:**

To provide assistance to eligible recipients in order for them to retain/secure employment.

**BUDGET SUMMARY**

	FY 2003 Actual	FY 2004 Approved Budget	FY 2004 Estimated Budget	FY 2005 Adopted Budget	Increase (Decrease) FY 2004 App. To FY 2005	
					Amount	%
<b>Costs:</b>						
Personnel	26,249	41,435	38,494	<b>47,055</b>	5,620	13.56%
Operating	92,051	90,275	81,010	<b>23,400</b>	(66,875)	-74.08%
Capital	3,950	4,200	3,061	<b>4,200</b>	0	0.00%
<b>TOTAL</b>	<b>122,250</b>	<b>135,910</b>	<b>122,565</b>	<b>74,655</b>	<b>(61,255)</b>	<b>-45.07%</b>
<b>Revenue:</b>						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	93,073	135,910	135,910	<b>74,655</b>	(61,255)	-45.07%
Local	29,177	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>122,250</b>	<b>135,910</b>	<b>135,910</b>	<b>74,655</b>	<b>(61,255)</b>	<b>-45.07%</b>
Full-time positions	1	1	1	<b>1</b>	0	0.00%

# FRAUD FREE PROGRAM

5314

**DESCRIPTION:**

The Fraud Investigator works with Financial Services to investigate possible fraud during the application process, does investigation on referrals of fraud after benefits have been issued, prosecutes fraud cases by taking to court and institutes repayments or disqualification in programs.

**GOALS:**

Perform Front-End Investigations on suspected fraud prior to benefits being issued.

Increase collections on current overpayments.

Prosecute fraud cases through either the court system or disqualification in programs.

**BUDGET SUMMARY**

	FY 2003	FY 2004	FY 2004	FY 2005	Increase (Decrease)	
	Actual	Approved Budget	Estimated Budget	Adopted Budget	FY 2004 App. To FY 2005 Amount	%
<b>Costs:</b>						
Personnel	26,249	26,392	23,964	<b>32,274</b>	5,882	22.29%
Operating	92,051	1,412	2,167	<b>1,400</b>	(12)	-0.85%
Capital	3,950	4,200	3,061	<b>4,200</b>	0	0.00%
<b>TOTAL</b>	<b>122,250</b>	<b>32,004</b>	<b>29,192</b>	<b>37,874</b>	<b>5,870</b>	<b>18.34%</b>
<b>Revenue:</b>						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	31,425	32,004	32,004	<b>37,874</b>	5,870	18.34%
Local	823	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>32,248</b>	<b>32,004</b>	<b>32,004</b>	<b>37,874</b>	<b>5,870</b>	<b>18.34%</b>
Full-time positions	0.5	0.5	0.5	<b>0.5</b>	0	0.00%

# HARD-TO-SERVE GRANT

5315

**DESCRIPTION:**

The population to be served are recipients of Temporary Assistance to Families with Needy Children (TANF) from Frederick County, Clarke County and the City of Winchester.

Recipients will receive immediate and on-going in-depth counseling regarding domestic violence and substance abuse in order to help them obtain gainful employment.

No funding is projected in this category for FY 2005.

**GOALS:**

Provide training and education to promote self sufficiency through employment.

**BUDGET SUMMARY**

	FY 2003	FY 2004	FY 2004	FY 2005	Increase (Decrease)	
	Actual	Approved Budget	Estimated Budget	Adopted Budget	FY 2004 App. To FY 2005 Amount	%
<b>Costs:</b>						
Personnel	0	0	0	0	0	0.00%
Operating	7,147	31,597	15,432	0	(31,597)	-100.00%
Capital	0	0	0	0	0	0.00%
<b>TOTAL</b>	<b>7,147</b>	<b>31,597</b>	<b>15,432</b>	<b>0</b>	<b>(31,597)</b>	<b>-100.00%</b>
<b>Revenue:</b>						
Fees	0	0	0	0	0	0.00%
State/Federal	7,147	31,597	15,432	0	(31,597)	-100.00%
Local	0	0	0	0	0	0.00%
<b>TOTAL</b>	<b>7,147</b>	<b>31,597</b>	<b>15,432</b>	<b>0</b>	<b>(31,597)</b>	<b>-100.00%</b>
Full-time positions	0	0	0	0	0	0.00%

# 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:**

Provide a strong, comprehensive, instructional program which accommodates students with varying backgrounds, abilities and interests and enables accomplishment of academic goals such as the associate degree, developmental education, self-enrichment, cultural objectives or transfer to other colleges and universities.

Provide quality occupational/technical programs which prepare students for careers in technical, paraprofessional and management positions.

Provide a comprehensive learning resources program to support instructional, professional development and the life-long learning needs of faculty and staff, students and community residents.

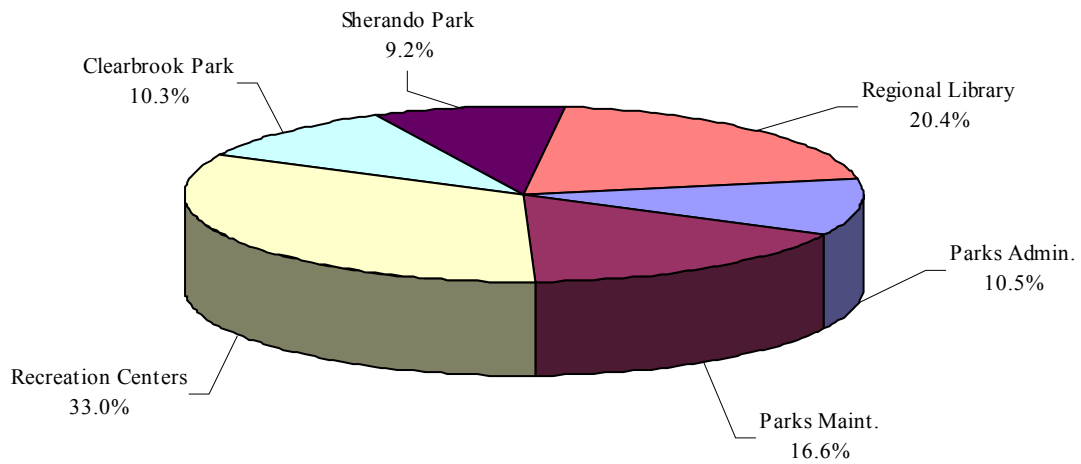
To improve and expand financial resources (foundation, endowment, grants) and campus facilities to the level that comprehensive educational, cultural and recreational programs can be enhanced and a standard of excellence maintained.

**BUDGET SUMMARY**

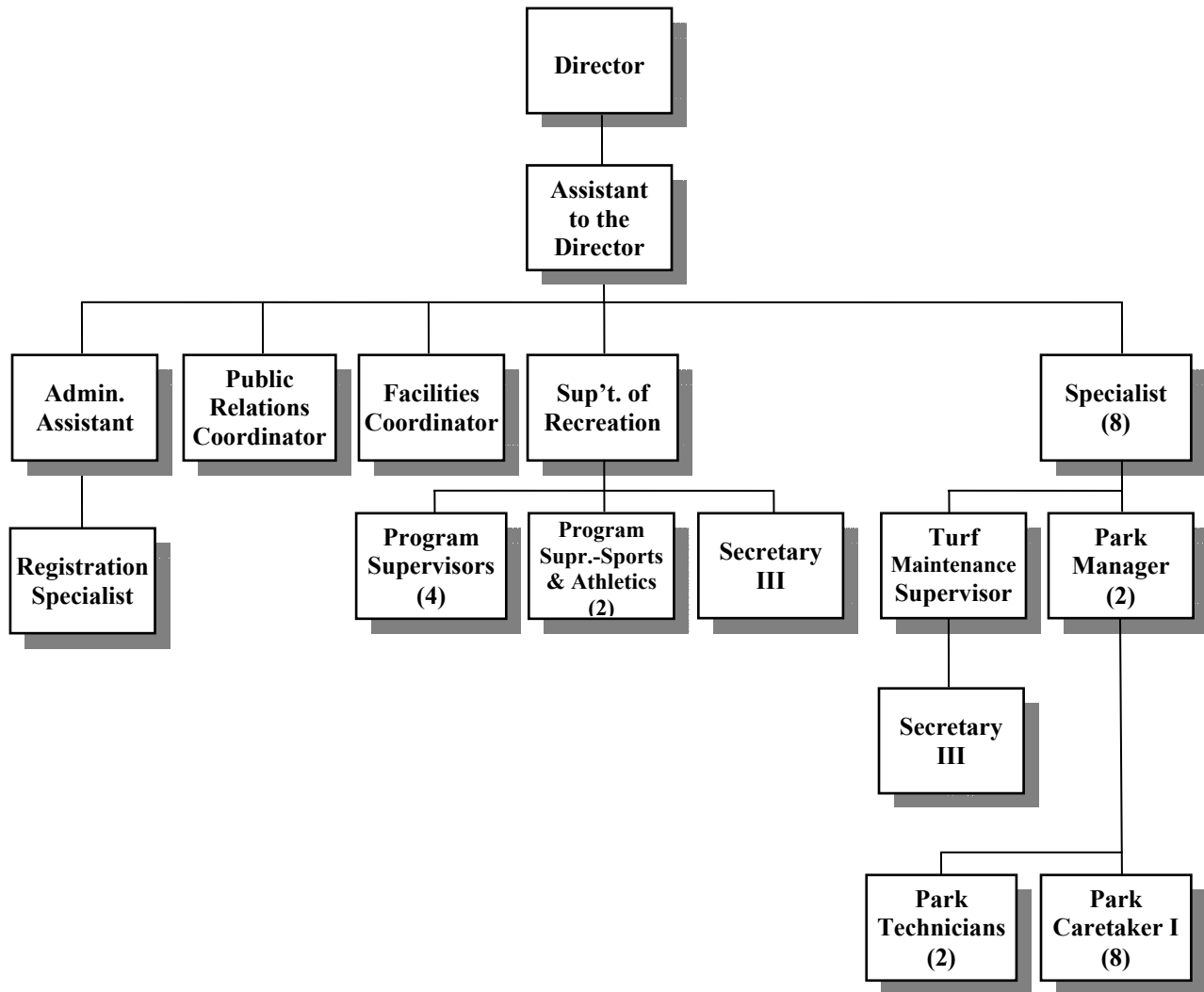
	FY 2003 Actual	FY 2004 Approved Budget	FY 2004 Estimated Budget	FY 2005 Adopted Budget	Increase (Decrease)	
					FY 2004 App. Amount	To FY 2005 %
<b>Costs:</b>						
Personnel	0	0	0	0	0	0.00%
Operating	85,373	45,123	45,123	47,379	2,256	5.00%
Capital	0	0	0	0	0	0.00%
<b>TOTAL</b>	<b>85,373</b>	<b>45,123</b>	<b>45,123</b>	<b>47,379</b>	<b>2,256</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	85,373	45,123	45,123	47,379	2,256	5.00%
<b>TOTAL</b>	<b>85,373</b>	<b>45,123</b>	<b>45,123</b>	<b>47,379</b>	<b>2,256</b>	<b>5.00%</b>
Full-time positions	0	0	0	0	0	0.00%

## Parks, Recreation & Cultural

	2003 Actual	2004 Budget	2005 Adopted Budget	Increase (Decrease) FY 2004 to FY 2005	
				Amount	%
Parks & Rec. - Admin.	\$405,653	\$423,098	\$452,324	\$29,226	6.91%
Parks Maintenance	682,331	636,317	716,868	\$80,551	12.66%
Recreation Centers	1,279,747	1,392,986	1,423,260	\$30,274	2.17%
Clearbrook Park	297,781	356,110	445,892	\$89,782	25.21%
Sherando Park	315,417	307,183	396,904	\$89,721	29.21%
Regional Library	836,170	836,170	877,964	\$41,794	5.00%
<b>PUBLIC WORKS</b>	<b>\$3,817,099</b>	<b>\$3,951,864</b>	<b>\$4,313,212</b>	<b>\$361,348</b>	<b>9.14%</b>



# Parks and Recreation





# PARKS AND RECREATION - ADMINISTRATION

7101

## DESCRIPTION:

The Administrative portion of the Parks and Recreation budget has the responsibility for all central departmental functions such as personnel, budget and collection of revenue. Additionally, the division coordinates policy development and department short and long range planning. Most importantly, it is the responsibility of the Administrative Division to see that the most advanced management systems and techniques are utilized in the overall planning and operation of a comprehensive Parks and Recreation Department.

## GOALS:

Implement a system for utilizing the Secretary III in the production of promotional material, freeing up approximately 5% of the Public Relations Coordinator's time for other duties.

Continue to make improvements to the department's data base to more effectively utilize the information collected for the purpose of direct mail marketing and promotional efforts.

Develop an Emergency Response Plan for Frederick County Parks and Recreation in conjunction with Emergency Services.

## PERFORMANCE INDICATORS:

	FY 2003 Actual	FY 2004 Budget	FY 2005 Budget
# of volunteer hours (includes co-sponsored volunteer hours)		28,936	
Calendar of Events printing costs	\$11,280	\$12,300	\$12,400

## BUDGET SUMMARY

	FY 2003 Actual	FY 2004 Approved Budget	FY 2004 Estimated Budget	FY 2005 Adopted Budget	Increase (Decrease) FY 2004 App. To FY 2005	
					Amount	%
<b>Costs:</b>						
Personnel	304,009	311,467	312,970	<b>330,565</b>	19,098	6.13%
Operating	86,221	105,342	84,259	<b>111,118</b>	5,776	5.48%
Capital	15,423	6,289	7,190	<b>10,641</b>	4,352	69.20%
<b>TOTAL</b>	<b>405,653</b>	<b>423,098</b>	<b>404,419</b>	<b>452,324</b>	<b>29,226</b>	<b>6.91%</b>
<b>Revenue:</b>						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	405,653	423,098	404,419	<b>452,324</b>	29,226	6.91%
<b>TOTAL</b>	<b>405,653</b>	<b>423,098</b>	<b>404,419</b>	<b>452,324</b>	<b>29,226</b>	<b>6.91%</b>
Full-time positions	5	5	5	<b>5</b>	0	0.00%

# PARKS MAINTENANCE

7103

**DESCRIPTION:**

The Parks Maintenance Division of the Frederick County Parks and Recreation Department sees that the county's system of parks and recreational facilities is maintained in a safe, clean and attractive manner consistent with the intensity of use. The Parks Maintenance Division also maintains the grounds at all school sites; ensures the conservation of natural areas and open space for passive recreation use; and oversees the development of the county's park system in accordance with the expressed needs of its citizens.

**GOALS:**

Improve the efficiency and effectiveness of tree and landscape maintenance activities on all Frederick County Parks and Recreation Department maintained sites.

To provide a plan for the future development of a pedestrian bike trail system in the Urban Development Area of Frederick County.

Implementation of a work order system into the Park Maintenance Division's Operation.

**PERFORMANCE INDICATORS:**

	FY 2003 Actual	FY 2004 Budget	FY 2005 Budget
# of hours spent on mowing operations	8,366	8,995	9,609
# of anticipated acres maintained	587	687	702

**BUDGET SUMMARY**

	FY 2003 Actual	FY 2004 Approved Budget	FY 2004 Estimated Budget	FY 2005 Adopted Budget	Increase (Decrease) FY 2004 App. To FY 2005	
					Amount	%
Costs:						
Personnel	575,576	594,274	606,647	624,225	29,951	5.04%
Operating	18,357	20,643	20,152	22,543	1,900	9.20%
Capital	88,398	21,400	21,400	70,100	48,700	227.57%
<b>TOTAL</b>	682,331	636,317	648,199	716,868	80,551	12.66%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	682,331	636,317	648,199	716,868	80,551	12.66%
<b>TOTAL</b>	682,331	636,317	648,199	716,868	80,551	12.66%
Full-time positions	15	15	15	15	0	0.00%

# RECREATION CENTERS

7104

<p><b>DESCRIPTION:</b></p> <p>The Recreation Division provides a comprehensive and accessible program of recreational services and activities for the residents of Frederick County. A diverse range of recreational, educational and cultural activities are provided for all age groups. This broad base of activities includes, but is not limited to, instructional classes, environmental education programs, sports and athletics, health and fitness programs, cultural and special events, trips and excursions and children's programs. Programs are based on documented citizen expectations and/or requests. The Recreation Division typically implements programs along age group categories such as preschool, youth, teen, adult and senior; however, a shift in programming emphasis has resulted in the development of broader activities to appeal to family units. In particular, activities such as the July 4th celebration, Thanksgiving Day 5K, Winter Wonderland, Halloween Happenings, Kite Day and the opening of the newly developed bike trail have all been well received by the families of Frederick County.</p>	<p><b>GOALS:</b></p> <p>To design, promote, implement and evaluate 550 recreational programs, events, activities and recreational opportunities in FY 05.</p> <p>To maximize use of existing publicly-owned facilities through the establishment of an integrated use plan which results in 5% greater availability for public use of indoor recreational spaces.</p> <p>To provide quality recreational leadership that results in an overall participant approval rating of 93% across eight programming capacities.</p>
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<b>PERFORMANCE INDICATORS:</b>	FY 2003 Actual	FY 2004 Budget	FY 2005 Budget
# of participant hours - all programs	1,073,242	886,465	1,234,064
BASIC/Kinder BASIC program participant hours	229,600	196,287	196,288
# of major sports games scheduled	3,034	3,486	3,230
# of special events and excursions conducted	65	95	129
# of activities planned	513	10	991

## BUDGET SUMMARY

	FY 2003 Actual	FY 2004 Approved Budget	FY 2004 Estimated Budget	<b>FY 2005 Adopted Budget</b>	Increase (Decrease) FY 2004 App. To FY 2005	
					Amount	%
<b>Costs:</b>						
Personnel	1,000,249	1,070,575	1,085,007	<b>1,088,882</b>	18,307	1.71%
Operating	275,204	322,411	279,533	<b>306,178</b>	(16,233)	-5.03%
Capital	4,294	0	6,300	<b>28,200</b>	28,200	100.00%
<b>TOTAL</b>	<b>1,279,747</b>	<b>1,392,986</b>	<b>1,370,840</b>	<b>1,423,260</b>	<b>30,274</b>	<b>2.17%</b>
<b>Revenue:</b>						
Fees	940,614	990,110	970,232	<b>1,061,184</b>	71,074	7.18%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	339,133	402,876	400,608	<b>362,076</b>	(40,800)	-10.13%
<b>TOTAL</b>	<b>1,279,747</b>	<b>1,392,986</b>	<b>1,370,840</b>	<b>1,423,260</b>	<b>30,274</b>	<b>2.17%</b>
Full-time positions	9	9	9	<b>9</b>	0	0.00%

# CLEARBROOK PARK

7109

**DESCRIPTION:**

This budget section contains all funds needed to operate the 55 acre Clearbrook Park, five neighborhood parks and ground maintenance of James Wood High School, Millbrook High School, James Wood Middle School, School Board Administration Office, Frederick County Middle School, Gainesboro Elementary School, Apple Pie Ridge Elementary School, Stonewall Elementary School, Indian Hollow Elementary School, Redbun Run Elementary School, Senseny Road Elementary School, Dowell J. Howard Learning Center and Northwestern Regional Educational Program.

**GOALS:**

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

**BUDGET SUMMARY**

	FY 2003 Actual	FY 2004 Approved Budget	FY 2004 Estimated Budget	FY 2005 Adopted Budget	Increase (Decrease) FY 2004 App. To FY 2005	
					Amount	%
<b>Costs:</b>						
Personnel	90,040	112,846	92,187	<b>122,329</b>	9,483	8.40%
Operating	169,569	216,164	160,457	<b>241,163</b>	24,999	11.56%
Capital	38,172	27,100	26,944	<b>82,400</b>	55,300	204.06%
<b>TOTAL</b>	<b>297,781</b>	<b>356,110</b>	<b>279,588</b>	<b>445,892</b>	<b>89,782</b>	<b>25.21%</b>
<b>Revenue:</b>						
Fees	109,346	170,550	163,399	<b>192,000</b>	21,450	12.58%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	188,435	185,560	116,189	<b>253,892</b>	68,332	36.82%
<b>TOTAL</b>	<b>297,781</b>	<b>356,110</b>	<b>279,588</b>	<b>445,892</b>	<b>89,782</b>	<b>25.21%</b>
Full-time positions	0	0	0	<b>0</b>	0	0.00%

# SHERANDO PARK

7110

## DESCRIPTION:

This budget section contains all operating funds needed to operate the 330 acre facility known as Sherando Park and the grounds maintenance of Sherando High School, R.E. Aylor Middle School, Armel Elementary School, Bass-Hoover Elementary School, Robinson Learning Center, Middletown Elementary School and Orchard View Elementary School.

## GOALS:

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

## BUDGET SUMMARY

	FY 2003 Actual	FY 2004 Approved Budget	FY 2004 Estimated Budget	FY 2005 Adopted Budget	Increase (Decrease) FY 2004 App. To FY 2005	
					Amount	%
<b>Costs:</b>						
Personnel	97,577	102,293	107,457	<b>105,075</b>	2,782	2.72%
Operating	166,620	194,390	168,286	<b>232,329</b>	37,939	19.52%
Capital	51,220	10,500	205,442	<b>59,500</b>	49,000	466.67%
<b>TOTAL</b>	<b>315,417</b>	<b>307,183</b>	<b>481,185</b>	<b>396,904</b>	<b>89,721</b>	<b>29.21%</b>
<b>Revenue:</b>						
Fees	80,517	133,350	108,843	<b>133,975</b>	625	0.47%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	234,900	173,833	372,342	<b>262,929</b>	89,096	51.25%
<b>TOTAL</b>	<b>315,417</b>	<b>307,183</b>	<b>481,185</b>	<b>396,904</b>	<b>89,721</b>	<b>29.21%</b>
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. This budget also contains funding for the Metropolitan Washington Ear. The Handley Regional Library provides public library service to the citizens of Frederick County, Clarke County and the City of Winchester.

**GOALS:**

Contribute an accurate amount to the regional library based on county usage.

Study, write and revise Regional Library policies.

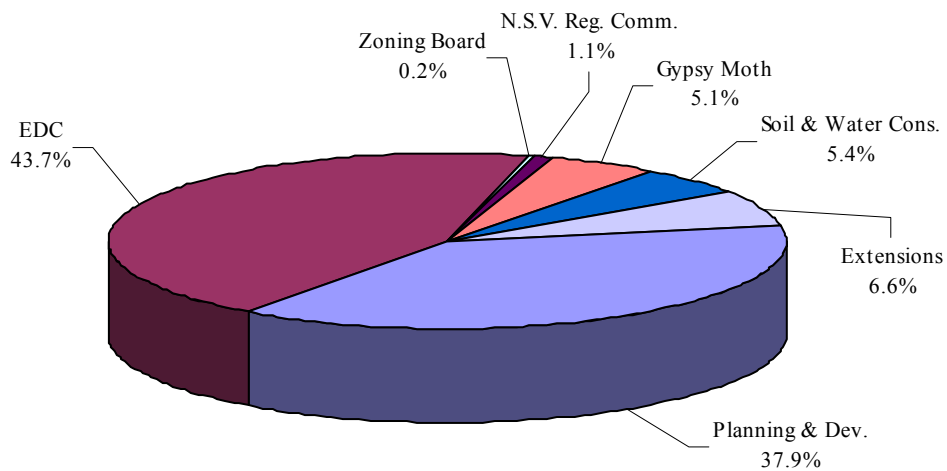
Investigate the most cost-effective means to bring electronic resources to the greatest number of library users.

**BUDGET SUMMARY**

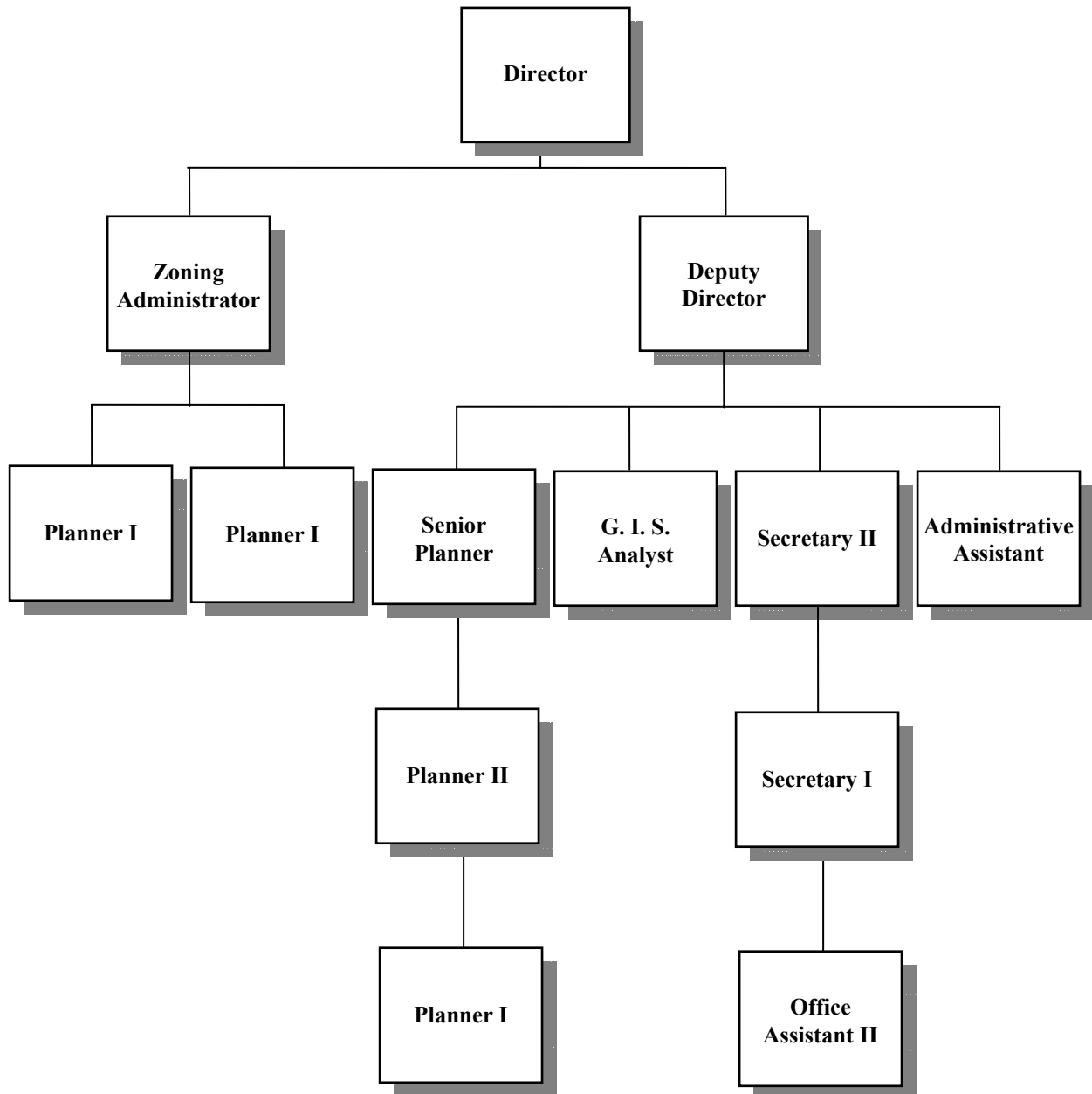
	FY 2003 Actual	FY 2004 Approved Budget	FY 2004 Estimated Budget	FY 2005 Adopted Budget	Increase (Decrease) FY 2004 App. To FY 2005	
					Amount	%
<b>Costs:</b>						
Personnel	0	0	0	0	0	0.00%
Operating	836,170	836,170	836,170	<b>877,964</b>	41,794	5.00%
Capital	0	0	0	0	0	0.00%
<b>TOTAL</b>	<b>836,170</b>	<b>836,170</b>	<b>836,170</b>	<b>877,964</b>	41,794	5.00%
<b>Revenue:</b>						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	836,170	836,170	836,170	<b>877,964</b>	41,794	5.00%
<b>TOTAL</b>	<b>836,170</b>	<b>836,170</b>	<b>836,170</b>	<b>877,964</b>	41,794	5.00%
Full-time positions	0	0	0	0	0	0.00%

## Community Development

	2003 Actual	2004 Budget	2005 Adopted Budget	Increase (Decrease) FY 2004 to FY 2005	
				Amount	%
Planning & Development	\$2,170,503	\$851,680	<b>\$905,869</b>	\$54,189	6.36%
EDC	1,077,583	868,296	<b>1,045,894</b>	\$177,598	20.45%
Zoning Board	2,759	4,750	<b>5,250</b>	\$500	10.53%
Building Appeals Board	0	550	<b>550</b>	\$0	0.00%
N.S.V. Regional Commission	24,414	24,414	<b>25,635</b>	\$1,221	5.00%
Gypsy Moth Suppression	40,012	249,638	<b>122,556</b>	(\$127,082)	-50.91%
Soil & Water Conserv. Dist.	108,676	168,221	<b>129,934</b>	(\$38,287)	-22.76%
Extensions	130,340	156,799	<b>157,114</b>	\$315	0.20%
<b>COMMUNITY DEVELOPMENT</b>	<b>\$3,554,287</b>	<b>\$2,324,348</b>	<b>\$2,392,802</b>	<b>\$68,454</b>	<b>2.95%</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 and battlefield network planning, land use 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 rezoning specific to Master Development Plan, site development plan, subdivision design plan, conditional use permit and variance application review; major rural subdivision and minor rural subdivision plat review; building permit 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 up-to-date Comprehensive Plan that is responsive to changing situations and anticipated future needs.
- Develop and maintain a computerized information system in order to better monitor development and aid in the collection and analysis of information to support planning decisions.
- Develop and implement methods to preserve key historic sites that can be used to support tourism.
- Provide useful and accurate information and advice to the Board of Supervisors, Planning Commission, County Administrator, public agencies, developers and the general public.
- Provide opportunities for public involvement and education in the planning process.
- Develop and maintain policies and processes to ensure that new development provides for its share of the cost of new infrastructure.

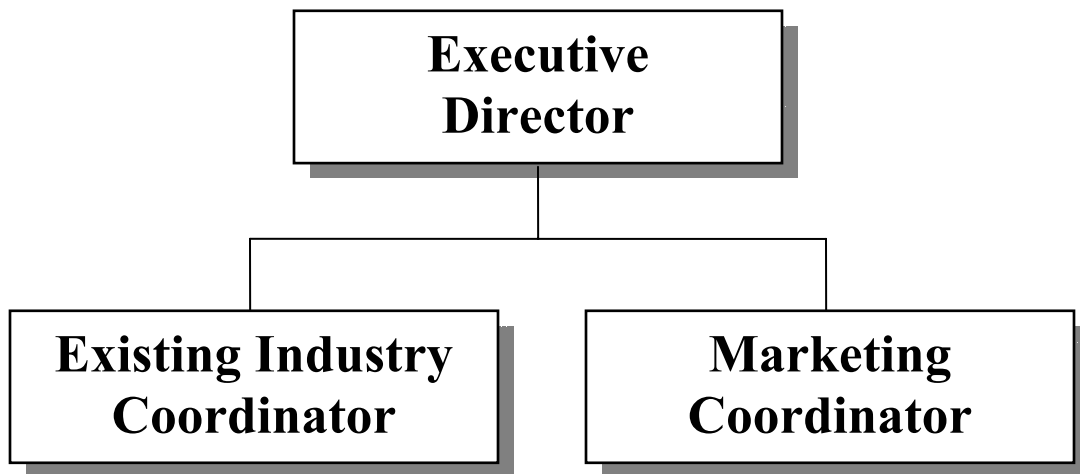
**PERFORMANCE INDICATORS:**

	FY 2003 Actual	FY 2004 Budget	FY 2005 Budget
# of Planning Commission meetings held and supported	19	20	19
% of application reviews completed within 10-15 working days	100%	100%	100%

**BUDGET SUMMARY**

	FY 2003 Actual	FY 2004 Approved Budget	FY 2004 Estimated Budget	FY 2005 Adopted Budget	Increase (Decrease) FY 2004 App. To FY 2005	
					Amount	%
<b>Costs:</b>						
Personnel	638,446	708,418	667,898	<b>739,186</b>	30,768	4.34%
Operating	1,499,925	101,182	2,001,389	<b>118,043</b>	16,861	16.66%
Capital	32,132	42,080	37,347	<b>48,640</b>	6,560	15.59%
<b>TOTAL</b>	<b>2,170,503</b>	<b>851,680</b>	<b>2,706,634</b>	<b>905,869</b>	54,189	6.36%
<b>Revenue:</b>						
Fees	843,625	307,744	474,768	<b>432,120</b>	124,376	40.42%
State/Federal	908,167	14,650	1,024,650	<b>14,650</b>	0	0.00%
Local	418,711	529,286	1,207,216	<b>459,099</b>	(70,187)	-13.26%
<b>TOTAL</b>	<b>2,170,503</b>	<b>851,680</b>	<b>2,706,634</b>	<b>905,869</b>	54,189	6.36%
Full-time positions	13	13	13	<b>13</b>	0	0.00%

# Economic Development Commission



# ECONOMIC DEVELOPMENT COMMISSION

8102

## DESCRIPTION:

The Economic Development Commission is tasked with "fostering an efficient and cooperative effort towards establishing economic development goals and strategies to meet these goals for the Winchester-Frederick County area". The goals and strategies are built upon the mission statement of the EDC which is "to facilitate the Winchester-Frederick County community's efforts to create a diverse and strong business base, and to provide accurate and timely data to aid local government in balancing economic growth, conservation of resources and the generation of revenue for the greater good of our entire citizenry." This focus further solidifies this community's emphasis on its proven track record on existing business assistance. This track record stresses welcoming new quality companies, but more importantly providing continued resource and assistance to secure the future of our existing business base. Some of the major services that the EDC provides to the community's governments, citizens and businesses are Existing Industry Assistance, New Business Location Assistance, Demographic and Economic Publications, Sites and Buildings Inventory, Small Business Development Support and Workforce Training Support.

## GOALS:

- Help foster and assist in the maintenance of a fully trained, competent workforce.
- Help reduce the cost of doing business in order to increase profits and promote growth.
- Increase public awareness of the economic impact of the community's industrial base.
- Diversify the type of business in the economic base to provide stabilization and a broader selection of employment opportunities for community citizens.
- Increase worker skills to remain competitive as a business location.
- Build on the existing industry and business base by attracting new companies, which provide services and products as identified through the Existing Industry Development Program.

## DEPARTMENTAL ACCOMPLISHMENTS:

- Created new mission statement and identifying vision statement and core values.
- Identified and helped secure funding through the State to provide a manager for 2 years to implement the results of the mass transit study done in 2001.
- Participated with the Virginia Economic Development Partnership on 2 proactive marketing efforts resulting in over 20 potential prospects added to database.
- Facilitated the development of a regional out-commuting profiling study, which provides greater understanding of the characteristics of the area's out-commuting labor force.

## BUDGET SUMMARY

	FY 2003 Actual	FY 2004 Approved Budget	FY 2004 Estimated Budget	FY 2005 Adopted Budget	Increase (Decrease) FY 2004 App. To FY 2005	
					Amount	%
Costs:						
Personnel	176,647	184,886	186,592	<b>199,381</b>	14,495	7.84%
Operating	875,787	665,140	1,657,638	<b>828,243</b>	163,103	24.52%
Capital	25,149	18,270	17,200	<b>18,270</b>	0	0.00%
<b>TOTAL</b>	<b>1,077,583</b>	<b>868,296</b>	<b>1,861,430</b>	<b>1,045,894</b>	<b>177,598</b>	<b>20.45%</b>
Revenue:						
Fees	107,360	75,300	117,138	<b>119,312</b>	44,012	58.45%
State/Federal	283,233	164,755	193,603	<b>164,755</b>	0	0.00%
Local	686,990	628,241	1,550,689	<b>761,827</b>	133,586	21.26%
<b>TOTAL</b>	<b>1,077,583</b>	<b>868,296</b>	<b>1,861,430</b>	<b>1,045,894</b>	<b>177,598</b>	<b>20.45%</b>
Full-time positions	3	3	3	<b>3</b>	0	0.00%

# ZONING BOARD

8104

**DESCRIPTION:**

The Board of Zoning Appeals is composed of five voting citizen members. The Board is controlled by specific provisions set forth in the Code of Virginia Title 15.1 Section 15.1-496.1 which provides for the appeals to the Board; "An appeal to the Board may be taken by any person aggrieved or by any officer, department, board or bureau of the County or municipality affected by any decisions of the zoning administrator." This Board is staff supported by the Planning Department.

**GOALS:**

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

**BUDGET SUMMARY**

	FY 2003 Actual	FY 2004 Approved Budget	FY 2004 Estimated Budget	FY 2005 Adopted Budget	Increase (Decrease) FY 2004 App. To FY 2005	
					Amount	%
<b>Costs:</b>						
Personnel	1,290	2,520	1,476	<b>2,520</b>	0	0.00%
Operating	1,469	2,230	1,980	<b>2,730</b>	500	22.42%
Capital	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>2,759</b>	<b>4,750</b>	<b>3,456</b>	<b>5,250</b>	<b>500</b>	<b>10.53%</b>
<b>Revenue:</b>						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	2,759	4,750	3,456	<b>5,250</b>	500	10.53%
<b>TOTAL</b>	<b>2,759</b>	<b>4,750</b>	<b>3,456</b>	<b>5,250</b>	<b>500</b>	<b>10.53%</b>
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 rule on questions of 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 BOCA Code for correct interpretation.

**BUDGET SUMMARY**

	FY 2003 Actual	FY 2004 Approved Budget	FY 2004 Estimated Budget	FY 2005 Adopted Budget	Increase (Decrease) FY 2004 App. To FY 2005	
					Amount	%
<b>Costs:</b>						
Personnel	0	150	0	<b>150</b>	0	0.00%
Operating	0	400	0	<b>400</b>	0	0.00%
Capital	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>
<b>Revenue:</b>						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	0	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, 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 2003 Actual	FY 2004 Approved Budget	FY 2004 Estimated Budget	FY 2005 Adopted Budget	Increase (Decrease) FY 2004 App. To FY 2005	
					Amount	%
<b>Costs:</b>						
Personnel	0	0	0	0	0	0.00%
Operating	24,414	24,414	24,414	25,635	1,221	5.00%
Capital	0	0	0	0	0	0.00%
<b>TOTAL</b>	<b>24,414</b>	<b>24,414</b>	<b>24,414</b>	<b>25,635</b>	<b>1,221</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	24,414	24,414	24,414	25,635	1,221	5.00%
<b>TOTAL</b>	<b>24,414</b>	<b>24,414</b>	<b>24,414</b>	<b>25,635</b>	<b>1,221</b>	<b>5.00%</b>
Full-time positions	0	0	0	0	0	0.00%

# GYPSY MOTH/BIOSOLIDS

8202

## DESCRIPTION:

This program is designed to identify populated areas of the county that will be defoliated by the Gypsy Moth. A suppression program will be initiated in those areas to help county residents cope with the total defoliation that can result from large populations of Gypsy Moths.

This program also now includes biosolids monitoring. The program was initiated July 1, 2003 to assist in monitoring the applications of biosolids on agricultural land in Frederick County. A Biosolids ad-hoc committee has been formed and is currently in the process of developing an ordinance related to application of biosolids on agricultural land within the county. This ordinance will contain verbiage that will eventually allow the county to receive reimbursement from the state for monitoring biosolids applications within the locality.

## GOALS:

Provide relief to county residents that are subject to large caterpillar populations that interrupts their normal life style.

Attempt to reduce the detrimental affect Gypsy Moths have on our county forested land and hopefully provide a control that will ultimately reduce the loss of the county's valuable tree population.

Develop a biosolids ordinance to receive state reimbursement.

## DEPARTMENTAL ACCOMPLISHMENTS:

Collected egg masses for Dewarys Lab. Masses were utilized for development of a projected hatch software program. Developed a Gypsy Moth Coordinator share program with Page and Warren counties to reduce security costs during aerial application.

Biosolids Nutrient Management Program initiated in February 2003.

Researched and reviewed information on site evaluations and permitting process as part of Biosolids program.

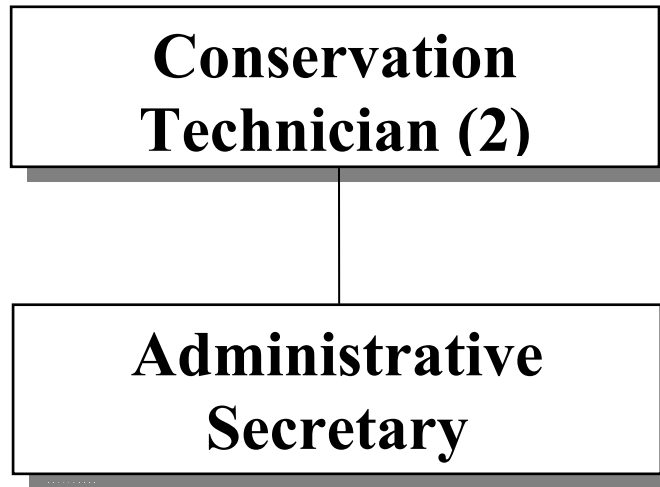
Attended nutrient management training sponsored by the Department of Conservation and Recreation.

Worked with Biosolids Ad-Hoc Committee to establish a land application ordinance for state reimbursement.

## BUDGET SUMMARY

	FY 2003 Actual	FY 2004 Approved Budget	FY 2004 Estimated Budget	FY 2005 Adopted Budget	Increase (Decrease) FY 2004 App. To FY 2005	
					Amount	%
<b>Costs:</b>						
Personnel	33,253	39,938	32,843	<b>47,256</b>	7,318	18.32%
Operating	4,565	209,100	3,291	<b>74,700</b>	(134,400)	-64.28%
Capital	2,194	600	5,901	<b>600</b>	0	0.00%
<b>TOTAL</b>	<b>40,012</b>	<b>249,638</b>	<b>42,035</b>	<b>122,556</b>	<b>(127,082)</b>	<b>-50.91%</b>
<b>Revenue:</b>						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	9,142	107,500	15,995	<b>0</b>	(107,500)	-100.00%
Local	30,870	142,138	26,040	<b>122,556</b>	(19,582)	-13.78%
<b>TOTAL</b>	<b>40,012</b>	<b>249,638</b>	<b>42,035</b>	<b>122,556</b>	<b>(127,082)</b>	<b>-50.91%</b>
Full-time positions	1	1	1	<b>1</b>	0	0.00%

# Soil and Water Conservation District





# SOIL AND WATER CONSERVATION DISTRICT

8203

## DESCRIPTION:

This activity includes the county contribution to the Lord Fairfax Soil and Water Conservation District. The county pays the Conservation Specialists salaries and fringe benefits. However, these expenses are reimbursed by the Soil and Water Conservation District. The District is the local agency composed of farm and urban volunteers and professional employees that identify conservation problems and provide conservation information and technical assistance. The District personnel serve the residents of urban and rural communities and act as a liaison between conservation problems and their solutions. Education of the youth and local officials is primary. The specialists also provide assistance and training to county planning officials when requested.

## GOALS:

Continue educating youth on the importance of conservation.

Continue educating farmers in the areas of conservation tillage for controlling erosion and animal waste management for improving water quality.

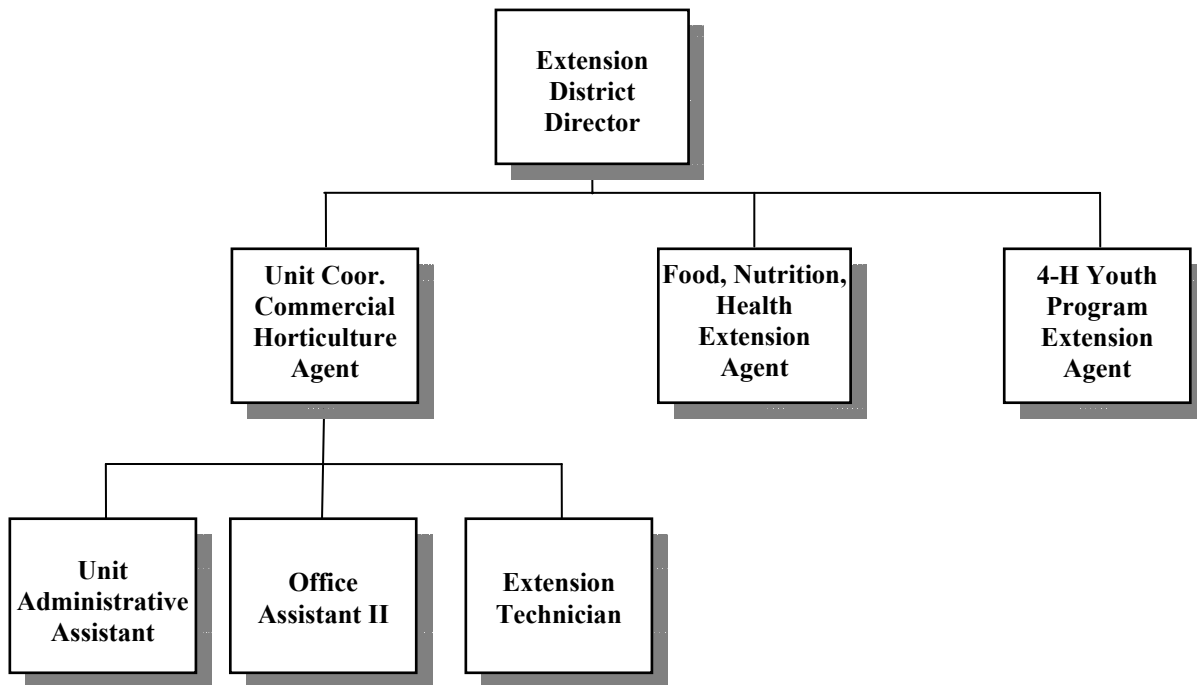
Develop closer working relationships with agricultural community.

Promote local public awareness of the Conservation District and its programs.

## BUDGET SUMMARY

	FY 2003 Actual	FY 2004 Approved Budget	FY 2004 Estimated Budget	FY 2005 Adopted Budget	Increase (Decrease) FY 2004 App. To FY 2005	
					Amount	%
<b>Costs:</b>						
Personnel	101,176	160,721	116,458	<b>122,059</b>	(38,662)	-24.06%
Operating	7,500	7,500	7,500	<b>7,875</b>	375	5.00%
Capital	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>108,676</b>	<b>168,221</b>	<b>123,958</b>	<b>129,934</b>	<b>(38,287)</b>	<b>-22.76%</b>
<b>Revenue:</b>						
Fees	100,917	160,721	116,458	<b>122,059</b>	(38,662)	-24.06%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	7,759	7,500	7,500	<b>7,875</b>	375	5.00%
<b>TOTAL</b>	<b>108,676</b>	<b>168,221</b>	<b>123,958</b>	<b>129,934</b>	<b>(38,287)</b>	<b>-22.76%</b>
Full-time positions	4	4	3	<b>3</b>	-1	-25.00%

# Extension



# EXTENSIONS

8301

<b>DESCRIPTION:</b>	<b>GOALS:</b>
<p>The Cooperative Extension Service is an educational based program jointly funded by local, state and federal funds. It is a part of Virginia Tech's outreach program that provides unbiased research based information to the residents of Virginia. Program areas include Agriculture, Youth Leadership (4-H), Family and Community Sciences and Food, Nutrition and Health. A staff of seven extension agents and three support personnel provide programming expertise in commercial horticulture, animal science, agronomy, waste management, farm business management, youth leadership development, nutrition and wellness, family and human development and financial management.</p>	<p>Provide producers with research information from University and private sectors that will help them to maintain economically viable operations and explore new possibilities.</p> <p>Assit producers with monitoring and complying with regulations of the Pesticide Control Board, EPA, OSHA and other regulatory agencies.</p> <p>Strive to reach 400 youth through the volunteer-led clubs.</p> <p>Provide school enrichment programs for 1,000 youth in Frederick County schools.</p> <p>Develop and deliver nutrition and helath educational program targeted to business and community.</p> <p>Oversee the implementation of the Child Care Initiative, including providing a child care resource and referral service for parents and offering educational programs for child care providers.</p>

## **DEPARTMENTAL ACCOMPLISHMENTS:**

Conducted Extension fruit production educational programs.  
 Re-certified 260 private and commercial pesticide applicators in five sessions.  
 One 4-H'er was selected by State 4-H Congress to serve as Northwest District Ambassador on State 4-H Cabinet.  
 1,593 persons participated in 53 nutrition educational programs and staff training.  
 47 Food Safety courses/workshops were conducted for 512 staff members of local food service establishments.  
 The "Healthy You" program trained 83 senior citizen mentors to teach simple nutrition concepts to 87 preschoolers with eight lessons.

## **BUDGET SUMMARY**

	FY 2003 Actual	FY 2004 Approved Budget	FY 2004 Estimated Budget	FY 2005 Adopted Budget	Increase (Decrease) FY 2004 App. To FY 2005	
					Amount	%
<b>Costs:</b>						
Personnel	67,713	68,674	70,672	73,701	5,027	7.32%
Operating	61,457	86,925	69,403	82,213	(4,712)	-5.42%
Capital	1,170	1,200	1,170	1,200	0	0.00%
<b>TOTAL</b>	<b>130,340</b>	<b>156,799</b>	<b>141,245</b>	<b>157,114</b>	<b>315</b>	<b>0.20%</b>
<b>Revenue:</b>						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	130,340	156,799	141,245	157,114	315	0.20%
<b>TOTAL</b>	<b>130,340</b>	<b>156,799</b>	<b>141,245</b>	<b>157,114</b>	<b>315</b>	<b>0.20%</b>
Full-time positions	2	2	2	2	0	0.00%

# 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.

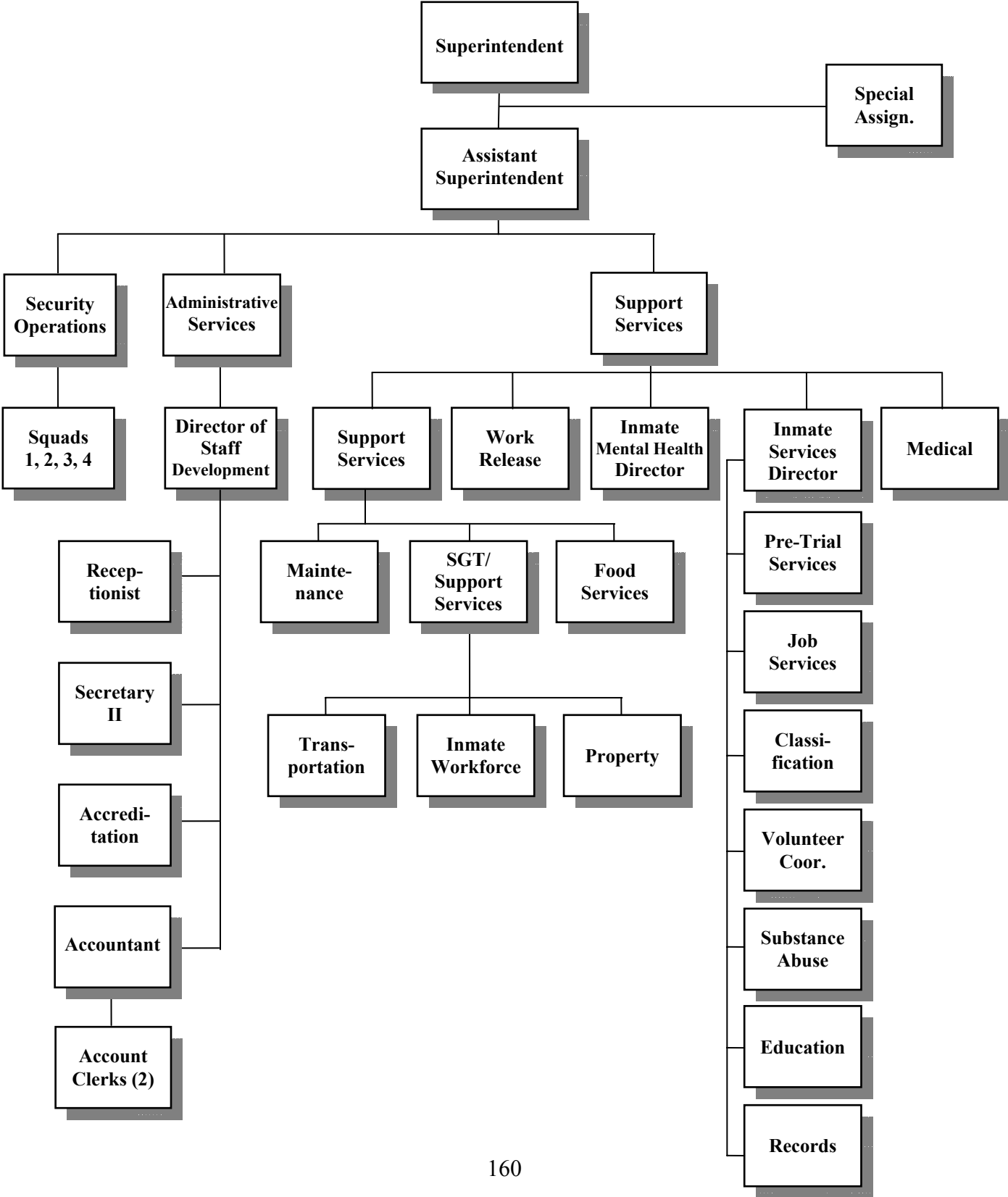
**GOALS:**

To transfer the correct amounts to the appropriate funds.

**BUDGET SUMMARY**

	FY 2003	FY 2004	FY 2004	FY 2005	Increase (Decrease)	
	Actual	Approved Budget	Estimated Budget	Adopted Budget	FY 2004 App. To FY 2005 Amount	%
<b>Costs:</b>						
Personnel	0	0	0	<b>0</b>	0	0.00%
Operating	52,429,536	57,899,317	59,241,293	<b>62,132,483</b>	4,233,166	7.31%
Capital	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>52,429,536</b>	<b>57,899,317</b>	<b>59,241,293</b>	<b>62,132,483</b>	4,233,166	7.31%
<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	52,429,536	57,899,317	59,241,293	<b>62,132,483</b>	4,233,166	7.31%
<b>TOTAL</b>	<b>52,429,536</b>	<b>57,899,317</b>	<b>59,241,293</b>	<b>62,132,483</b>	4,233,166	7.31%
Full-time positions	0	0	0	<b>0</b>	0	0.00%

# Clarke-Frederick-Fauquier-Winchester Regional Adult Detention Center



# C.F.F.W. REGIONAL JAIL

3301

## DESCRIPTION:

In 1989, the counties of Clarke, Frederick and the City of Winchester established a regional jail known as the Clark-Frederick-Winchester Regional Adult Detention Center. Fauquier County joined the regional jail as a full partner in July 1998. The Regional Adult Detention Center operates under the Direct Supervision Philosophy and consists of two buildings: a Work Release Center designed to accommodate 73 inmates and the main facility designed to house 192 medium and minimum security inmates. The Superintendent is chartered by the Jail Board to operate the detention center in accordance with law and applicable professional standards. In May 2003, the Virginia Legislature approved the Jail Board's request for an exemption to the state's moratorium on new jail construction. In June 2003, the Jail Board approved the addition of 23 positions due to the high inmate population. The Board also approved further development of the proposal to build a new 204 bed Work Release Center on 11 acres adjacent to the main facility. Upon occupancy of the Center, now anticipated in the fall of 2004, 108 inmates from the main jail will be transferred to the vacated building. During November 2003, the average daily inmate population exceeded 500.

## GOALS:

- Activate the community corrections program to alleviate overcrowding.
- Completely automate all inmate records management functions as well as implementing a positive identification system throughout the facility.
- Complete installation of new surveillance, alarm and officer safety systems.

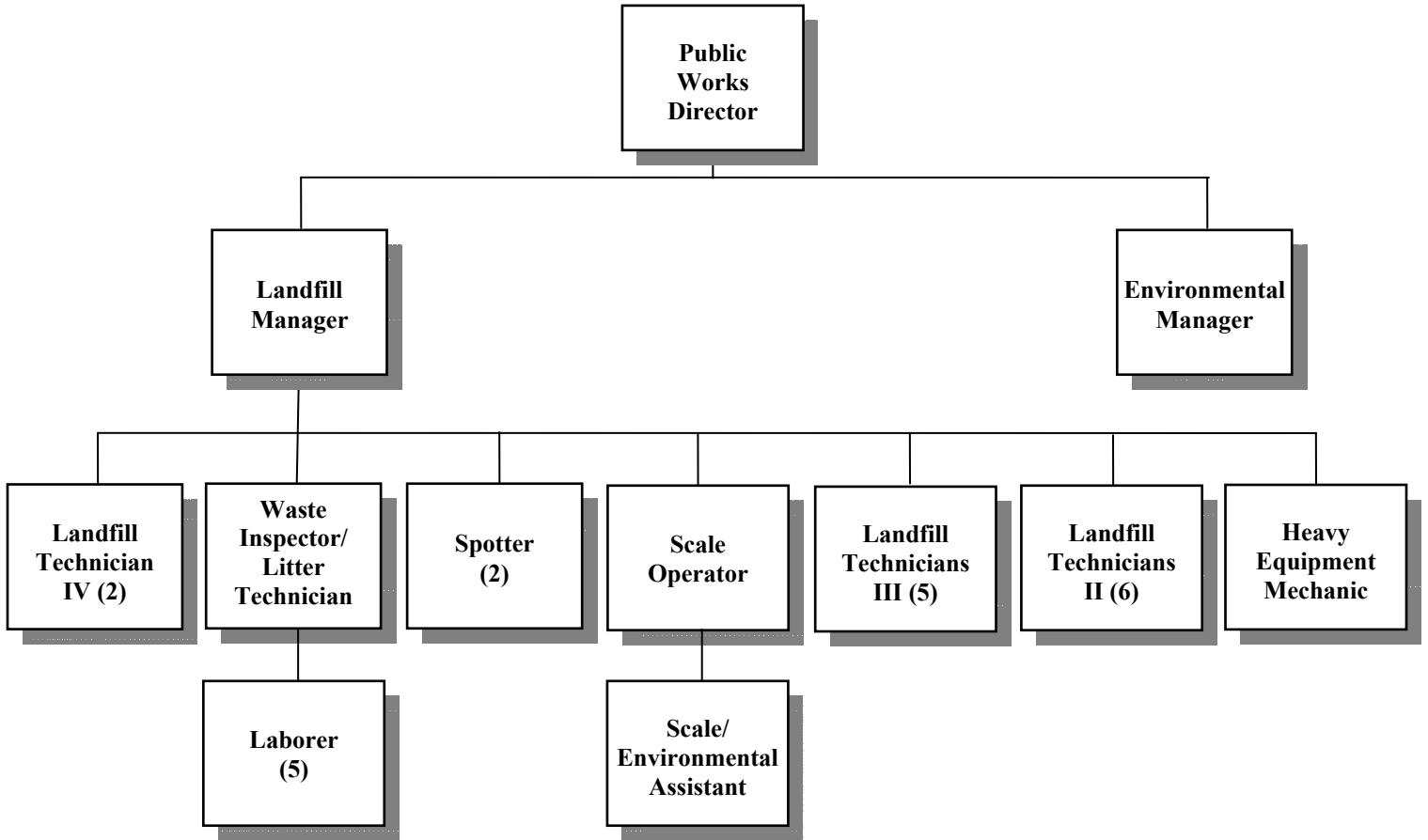
## PERFORMANCE INDICATORS:

	FY 2003 Actual	FY 2004 Budget	FY 2005 Budget
# of acts of institutional violence	30	22	30
Average weekly cost to feed inmates	\$11,424	\$13,044	\$15,616
inmate/inmate assaults	24	21	24
inmate/officer assaults	6	1	6
% of Dept. of Corrections standards in total or partial compliance	100%	100%	100%

## BUDGET SUMMARY

	FY 2003 Actual	FY 2004 Approved Budget	FY 2004 Estimated Budget	<b>FY 2005 Adopted Budget</b>	Increase (Decrease) FY 2004 App. To FY 2005	
					Amount	%
<b>Costs:</b>						
Personnel	5,822,734	6,046,666	6,621,770	<b>7,916,294</b>	1,869,628	30.92%
Operating	1,787,757	1,948,502	2,189,736	<b>2,340,545</b>	392,043	20.12%
Capital	507,980	108,279	389,681	<b>151,841</b>	43,562	40.23%
<b>TOTAL</b>	<b>8,118,471</b>	<b>8,103,447</b>	<b>9,201,187</b>	<b>10,408,680</b>	<b>2,305,233</b>	<b>28.45%</b>
<b>Revenue:</b>						
Fees	679,927	762,525	797,986	<b>877,190</b>	114,665	15.04%
State/Federal	4,254,818	4,359,982	4,418,477	<b>4,770,817</b>	410,835	9.42%
Local	3,183,726	2,980,940	3,984,724	<b>4,760,673</b>	1,779,733	59.70%
<b>TOTAL</b>	<b>8,118,471</b>	<b>8,103,447</b>	<b>9,201,187</b>	<b>10,408,680</b>	<b>2,305,233</b>	<b>28.45%</b>
Full-time positions	120	124	149	<b>154</b>	30	24.19%

# Landfill



# REFUSE DISPOSAL - LANDFILL

4204

**DESCRIPTION:**

Frederick County Sanitary Landfill is an 878 acre facility that has been in operation since July 1, 1975. Acreage has been added to the facility throughout its operations. The most recent land purchase was a parcel of 334 acres primarily located in Clarke County. This acreage will be used to extract clay that is necessary for cell development. Other improvements to this jointly owned facility have included a secondary road built to state standards, a twenty-foot tall fence to prevent spreading of wind-blown trash, a new scale house and scales, a maintenance building and a leachate treatment facility. Approximately 91 acres has been permitted for Construction Demolition Debris.

The closure of the old landfill permitted under Permit #40 was completed in 1994.

The first phase of the new CDD landfill was initiated and completed in FY 1997-98. The first Cells of permit #529 (cells A & B, Phase 1) were closed out in FY 1999-00.

**GOALS:**

Implement an Environmental Management System that meets DEQ E3 standards.

Maintain vegetative cover on exposed soils by overseeding and fertilizing.

Upgrade Household Hazardous Waste facility and expand and relocate the citizens convenience center.

Install antifreeze collection station at citizens convenience area.

Increase safety awareness of all landfill employees.

Expand active gas collection system to include gas to energy projects.

Strive for waste reduction through recycling, composting, brush grinding, tire shredding, etc.

**DEPARTMENTAL ACCOMPLISHMENTS:**

Weighed and disposed of 181,370 tons of waste.

Conducted five household hazardous waste collection days, serving approximately 1,500 households.

Produced approximately 16,000 cubic yards of mulch from collected brush and yard waste.

Chipped 148,936 passenger tires and 12,980 truck tires.

Reused approximately 4,500 tons of asphalt material.

Initiated major permit amendment process for vertical expansion of MSW Landfill.

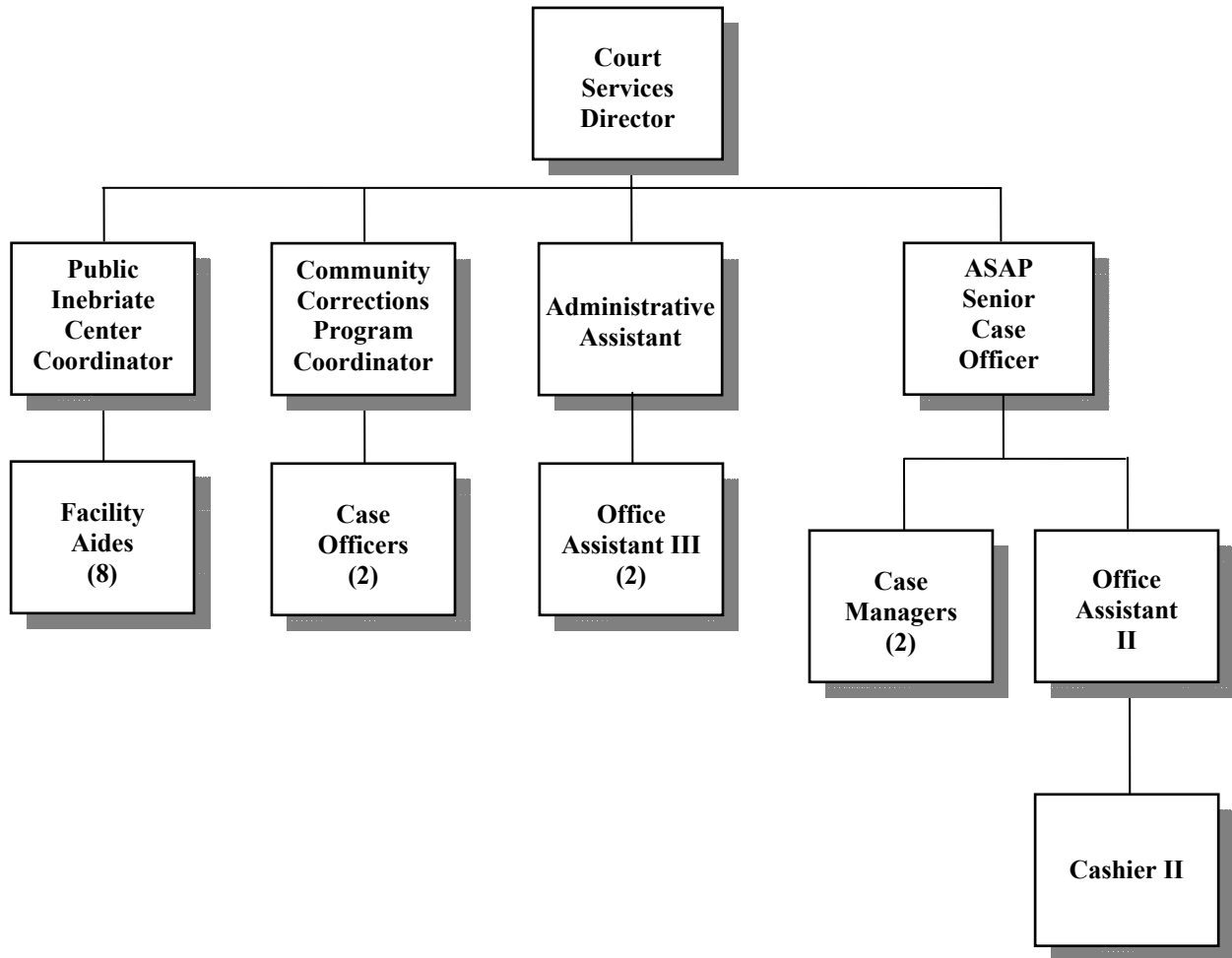
Began implementation of an Environmental Management System.

**BUDGET SUMMARY**

	FY 2003 Actual	FY 2004 Approved Budget	FY 2004 Estimated Budget	FY 2005 Adopted Budget	Increase (Decrease) FY 2004 App. To FY 2005	
					Amount	%
Costs:						
Personnel	850,458	1,017,485	1,017,866	<b>1,415,705</b>	398,220	39.14%
Operating	1,846,592	4,023,493	2,441,375	<b>3,374,433</b>	(649,060)	-16.13%
Capital	947,383	632,500	2,711,652	<b>1,537,500</b>	905,000	143.08%
<b>TOTAL</b>	<b>3,644,433</b>	<b>5,673,478</b>	<b>6,170,893</b>	<b>6,327,638</b>	654,160	11.53%
Revenue:						
Fees	3,644,433	5,673,478	6,170,893	<b>6,327,638</b>	654,160	11.53%
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>3,644,433</b>	<b>5,673,478</b>	<b>6,170,893</b>	<b>6,327,638</b>	654,160	11.53%
Full-time positions	19.5	18	22.5	<b>27</b>	9	50.00%



# 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, 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 Reinstatement Evaluation.

**GOALS:**

Provide the convicted DUI offender with a meaningful alternative to jail, fines and loss of driving privileges through program participation.

Provide the convicted DUI offender with education concerning the effects of alcohol and drugs on the mind and body, and one's ability to operate a motor vehicle safely in the hope of preventing a repeat offense.

Provide the Young Offender with an educational program that will reduce the probability of becoming further involved with alcohol and/or drug related behavior, and to provide the basic information necessary to develop responsible attitudes and behaviors as they become of-age adults.

Participate in programs to help increase public awareness of the dangers and legal consequences of driving under the influence of alcohol or drugs and other alcohol/drug related violations.

**PERFORMANCE INDICATORS:**

	FY 2003 Actual	FY 2004 Budget	FY 2005 Budget
DUI Referrals	1,183	890	1,100
Young Offender Referrals	86	24	80
First Offender Drug Program Referrals	345	220	340
Driver Improvement Clinic Referrals	641	800	620
Habitual Offender Evaluations	127	125	130

**BUDGET SUMMARY**

	FY 2003 Actual	FY 2004 Approved Budget	FY 2004 Estimated Budget	FY 2005 Adopted Budget	Increase (Decrease) FY 2004 App. To FY 2005	
					Amount	%
<b>Costs:</b>						
Personnel	286,979	302,018	292,890	<b>342,837</b>	40,819	13.52%
Operating	135,985	172,240	127,093	<b>171,722</b>	(518)	-0.30%
Capital	15,577	18,200	18,925	<b>18,000</b>	(200)	-1.10%
<b>TOTAL</b>	<b>438,541</b>	<b>492,458</b>	<b>438,908</b>	<b>532,559</b>	40,101	8.14%
<b>Revenue:</b>						
Fees	438,541	492,458	438,908	<b>490,570</b>	(1,888)	-0.38%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	0	0	0	<b>41,989</b>	41,989	0.00%
<b>TOTAL</b>	<b>438,541</b>	<b>492,458</b>	<b>438,908</b>	<b>532,559</b>	40,101	8.14%
Full-time positions	6	6	6	<b>6</b>	0	0.00%

# DIVISION OF COURT SERVICES - ADMINISTRATION

2110

**DESCRIPTION:**

Administration consists of the Division of Court Services Director and Administrative Assistant. The staff in Administration performs administrative functions for all programs.

**GOALS:**

Assist all programs under the purview of the Division of Court Services

**BUDGET SUMMARY**

	FY 2003 Actual	FY 2004 Approved Budget	FY 2004 Estimated Budget	FY 2005 Adopted Budget	Increase (Decrease) FY 2004 App. To FY 2005	
					Amount	%
<b>Costs:</b>						
Personnel	118,129	119,448	120,328	<b>162,578</b>	43,130	36.11%
Operating	0	0	0	<b>0</b>	0	0.00%
Capital	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	118,129	119,448	120,328	<b>162,578</b>	43,130	36.11%
<b>Revenue:</b>						
Fees	107,517	97,886	109,996	<b>150,276</b>	52,390	53.52%
State/Federal	10,640	21,562	10,332	<b>12,302</b>	(9,260)	-42.95%
Local	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	118,157	119,448	120,328	<b>162,578</b>	43,130	36.11%
Full-time positions	2	2	2	<b>3</b>	1	50.00%

# "STARTING POINT" DETOX CENTER

2111

## DESCRIPTION:

The "Starting Point" Public Inebriate Center provides the public inebriate a safe, calm, controlled atmosphere in which he/she can return to a sober state. The program provides local law enforcement officials an option of incarceration of the public inebriate. This allows officers to resume patrol duties in significantly less time than transporting the public inebriate to jail, thus enhancing public safety. Those persons admitted, once becoming sober, may stay in an effort to become alcohol/drug free. Should a person wish to remain, they are transferred from the Public Inebriate Center to the self-help residential program where they undergo a regimen of attendance at various drug education and counseling programs. "Starting Point" is operated by a Coordinator and eight Facility Aides, all of whom are trained in First Aid and CPR. The facility operates 24 hours a day, 365 days a year.

## GOALS:

Significantly reduce the Drunk In Public population at the CFFW Regional Jail.

Improve the efficiency and effectiveness of the local criminal justice system through reduced law enforcement, magistrate, jail and court involvement with the processing of the public inebriate.

Provide an opportunity for clients to prepare for alcohol or drug treatment, or other positive outside referral such as Alcoholics or Narcotics Anonymous.

## PERFORMANCE INDICATORS:

	FY 2003 Actual	FY 2004 Budget	FY 2005 Budget
Law Enforcement Admissions	1,536	1,750	1,500
Walk-In Admissions	291	250	290
Total Admissions to CFFW Regional Jail for Drunk in Public	126	90	120

## BUDGET SUMMARY

	FY 2003 Actual	FY 2004 Approved Budget	FY 2004 Estimated Budget	FY 2005 Adopted Budget	Increase (Decrease) FY 2004 App. To FY 2005	
					Amount	%
<b>Costs:</b>						
Personnel	253,659	270,865	270,502	<b>321,600</b>	50,735	18.73%
Operating	50,370	53,880	49,311	<b>53,332</b>	(548)	-1.02%
Capital	417	500	832	<b>500</b>	0	0.00%
<b>TOTAL</b>	<b>304,446</b>	<b>325,245</b>	<b>320,645</b>	<b>375,432</b>	<b>50,187</b>	<b>15.43%</b>
<b>Revenue:</b>						
Fees	62,764	57,200	58,041	<b>57,200</b>	0	0.00%
State/Federal	85,926	93,926	85,926	<b>91,926</b>	(2,000)	-2.13%
Local	154,948	174,119	160,736	<b>226,306</b>	52,187	29.97%
<b>TOTAL</b>	<b>303,638</b>	<b>325,245</b>	<b>304,703</b>	<b>375,432</b>	<b>50,187</b>	<b>15.43%</b>
Full-time positions	8	8	9	<b>9</b>	1	12.50%

# OLD DOMINION COMMUNITY CORRECTIONS PROGRAM

2112

## DESCRIPTION:

This program provides probationary services and intermediate sanctions for locally responsible offenders from the General District, Juvenile and Domestic Relations and Circuit Courts from the service area. The program operates under the authority of the Comprehensive Community Corrections Act and the Code of Virginia. The program is funded through a grant from the Department of Criminal Justice Services and client supervision fees and requires no matching local funding. Probationary requirements may include community service work, substance abuse/mental health assessment and treatment, alcohol/drug screening and monitoring of payment of court costs, fines and resolutions.

## GOALS:

Provide supervision through a variety of punitive intermediate sanctions and punishments.

Make offenders accountable to the community for their criminal behavior through community service programs, restitution programs and a large range of locally developed sanctions.

Provide offenders with referrals to educational programs, job training/placement programs and substance abuse education and/or treatment programs to enable them to become fully functional members of the community.

To transform an otherwise unproductive period of incarceration into a much needed work assistance program for the community.

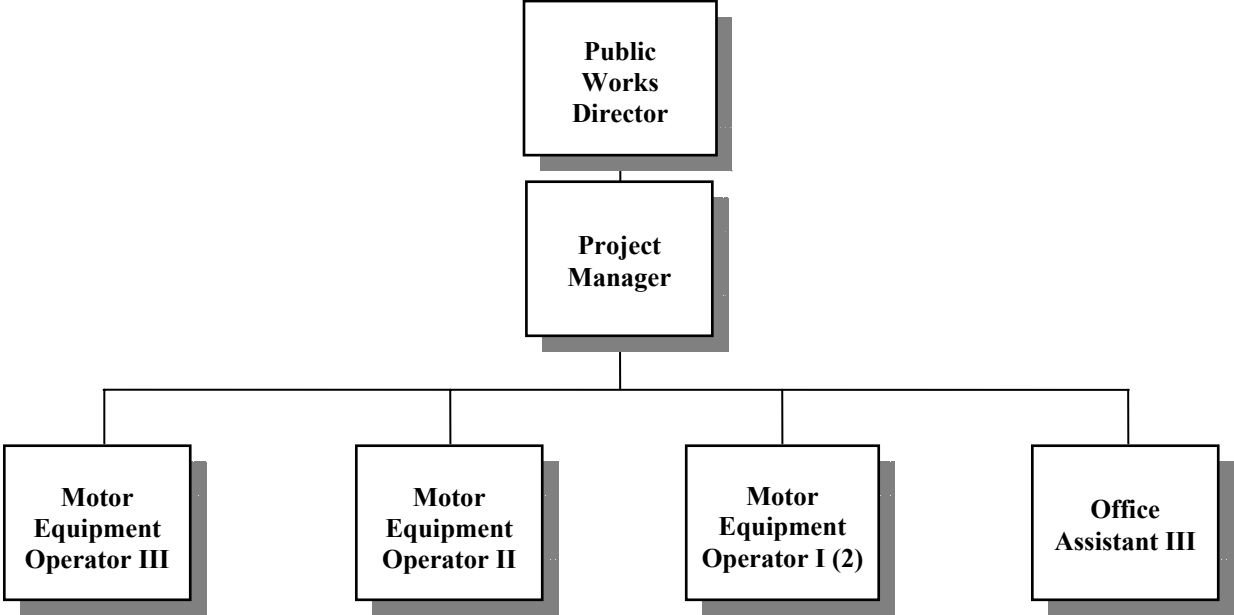
## PERFORMANCE INDICATORS:

	FY 2003 Actual	FY 2004 Budget	FY 2005 Budget
Cases Referred	608	700	625
Cases Closed - Successful	490	480	500
Community Service Hours Performed	15,811	20,000	14,100
Court Costs Paid	\$24,222	\$30,000	\$23,300
Restitution Paid	\$22,320	\$21,000	\$18,200
Jail Days Suspended	32,372	36,000	28,000
Client Supervision Days	110,223	140,000	125,000

## BUDGET SUMMARY

	FY 2003 Actual	FY 2004 Approved Budget	FY 2004 Estimated Budget	FY 2005 Adopted Budget	Increase (Decrease) FY 2004 App. To FY 2005	
					Amount	%
<b>Costs:</b>						
Personnel	138,805	143,381	143,571	<b>151,269</b>	7,888	5.50%
Operating	32,547	34,530	41,203	<b>48,629</b>	14,099	40.83%
Capital	8,500	8,750	9,589	<b>11,150</b>	2,400	27.43%
<b>TOTAL</b>	<b>179,852</b>	<b>186,661</b>	<b>194,363</b>	<b>211,048</b>	<b>24,387</b>	<b>13.06%</b>
<b>Revenue:</b>						
Fees	34,595	31,700	43,692	<b>38,500</b>	6,800	21.45%
State/Federal	155,245	154,961	155,245	<b>155,245</b>	284	0.18%
Local	0	0	0	<b>17,303</b>	17,303	100.00%
<b>TOTAL</b>	<b>189,840</b>	<b>186,661</b>	<b>198,937</b>	<b>211,048</b>	<b>24,387</b>	<b>13.06%</b>
Full-time positions	3	3	3	<b>3</b>	0	0.00%

# Shawneeland Sanitary District



# SHAWNEELAND SANITARY DISTRICT

8108

## DESCRIPTION:

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

## GOALS:

Continue with snow removal, upgrading of main arterial roads and maintenance of existing roads.

Improve and extend the recreational areas.

Work with the Shawneeland Advisory Committee and subcommittees on long and mid-range plans.

## DEPARTMENTAL ACCOMPLISHMENTS:

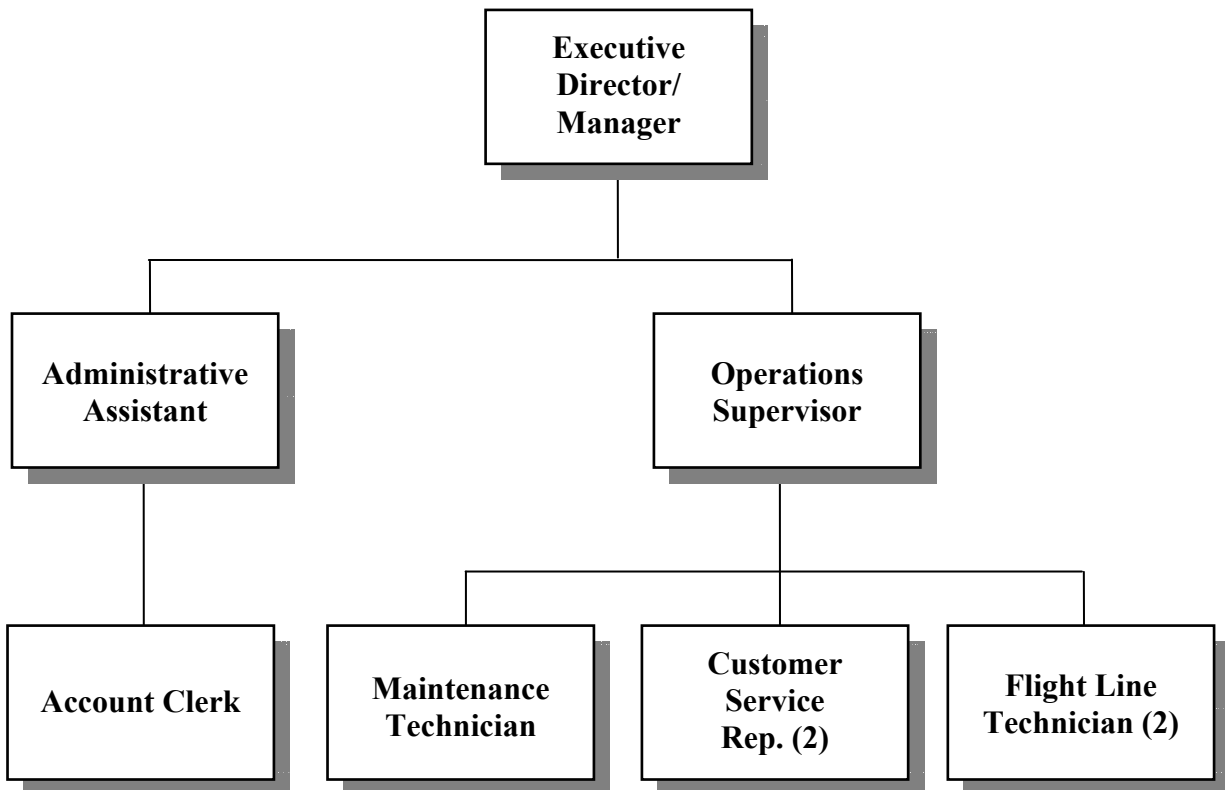
Maintained and improved 50 miles of roadways.

Upgraded culverts, filled in potholes, pulled drainage ditches and prepared 25 roadways.

## BUDGET SUMMARY

	FY 2003 Actual	FY 2004 Approved Budget	FY 2004 Estimated Budget	FY 2005 Adopted Budget	Increase (Decrease) FY 2004 App. To FY 2005	
					Amount	%
<b>Costs:</b>						
Personnel	193,596	207,246	159,713	<b>198,870</b>	(8,376)	-4.04%
Operating	154,644	207,954	298,779	<b>238,585</b>	30,631	14.73%
Capital	15,682	26,000	52,398	<b>79,000</b>	53,000	203.85%
<b>TOTAL</b>	<b>363,922</b>	<b>441,200</b>	<b>510,890</b>	<b>516,455</b>	<b>75,255</b>	<b>17.06%</b>
<b>Revenue:</b>						
Fees	363,922	441,200	510,890	<b>516,455</b>	75,255	17.06%
State/Federal	0	0	0		0	0.00%
Local	0	0	0		0	0.00%
<b>TOTAL</b>	<b>363,922</b>	<b>441,200</b>	<b>510,890</b>	<b>516,455</b>	<b>75,255</b>	<b>17.06%</b>
Full-time positions	4	4	5	<b>5</b>	1	25.00%

# Regional Airport Authority





# AIRPORT AUTHORITY OPERATING FUND

8109

**DESCRIPTION:**

The Airport Authority operates and maintains the regional airport as a public use facility while striving to balance its annual budget using airport-generated revenues. Approximately 83 percent of the funds required to operate and maintain the 376 acre facility are earned from the sale of essential products and services to based and itinerant aircraft owners and operators. Essential aircraft products and services are provided as a proprietary exclusive right by the Airport Authority to ensure that a desirable level of service is maintained. Essential aircraft products and services include the sale of fuel and oil products, aircraft parking and storage, catering, ground transportation and after hours service.

**GOALS:**

- Provide a safe, efficient and attractive air transportation facility.
- Provide access to the National Air Transportation System.
- Support economic development within the Northern Shenandoah Valley.

**BUDGET SUMMARY**

	FY 2003 Actual	FY 2004 Approved Budget	FY 2004 Estimated Budget	FY 2005 Adopted Budget	Increase (Decrease) FY 2004 App. To FY 2005	
					Amount	%
<b>Costs:</b>						
Personnel	322,756	357,935	351,115	<b>385,690</b>	27,755	7.75%
Operating	659,416	712,675	746,662	<b>788,845</b>	76,170	10.69%
Capital	178,402	182,840	155,922	<b>202,405</b>	19,565	10.70%
<b>TOTAL</b>	<b>1,160,574</b>	<b>1,253,450</b>	<b>1,253,699</b>	<b>1,376,940</b>	123,490	9.85%
<b>Revenue:</b>						
Fees	992,401	1,087,500	1,075,749	<b>1,217,750</b>	130,250	11.98%
State/Federal	7,864	12,950	24,950	<b>12,190</b>	(760)	-5.87%
Local	160,309	153,000	153,000	<b>147,000</b>	(6,000)	-3.92%
<b>TOTAL</b>	<b>1,160,574</b>	<b>1,253,450</b>	<b>1,253,699</b>	<b>1,376,940</b>	123,490	9.85%
Full-time positions	9	9	9	<b>9</b>	0	0.00%

# UNEMPLOYMENT COMPENSATION

9500

**DESCRIPTION:**

In 1976, the U.S. Congress passed an act which extended unemployment benefits to all employees of a local government. Subsequently, the Commonwealth of Virginia passed legislation to implement this federal act in Virginia. Two methods of participation were given to the localities; contributing tax and reimbursement. On October 26, 1977, the Board of Supervisors decided to implement the reimbursement method. This legislation became effective January 1, 1978 and the insurance must be funded at 100% by local units of government.

**GOALS:**

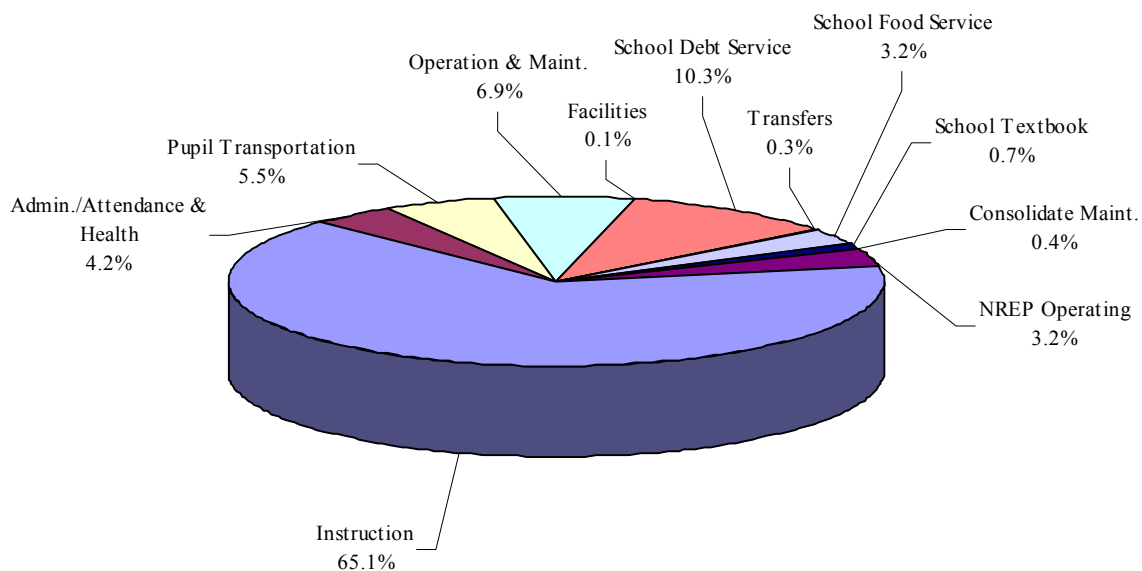
Provide unemployment assistance to eligible individuals.

**BUDGET SUMMARY**

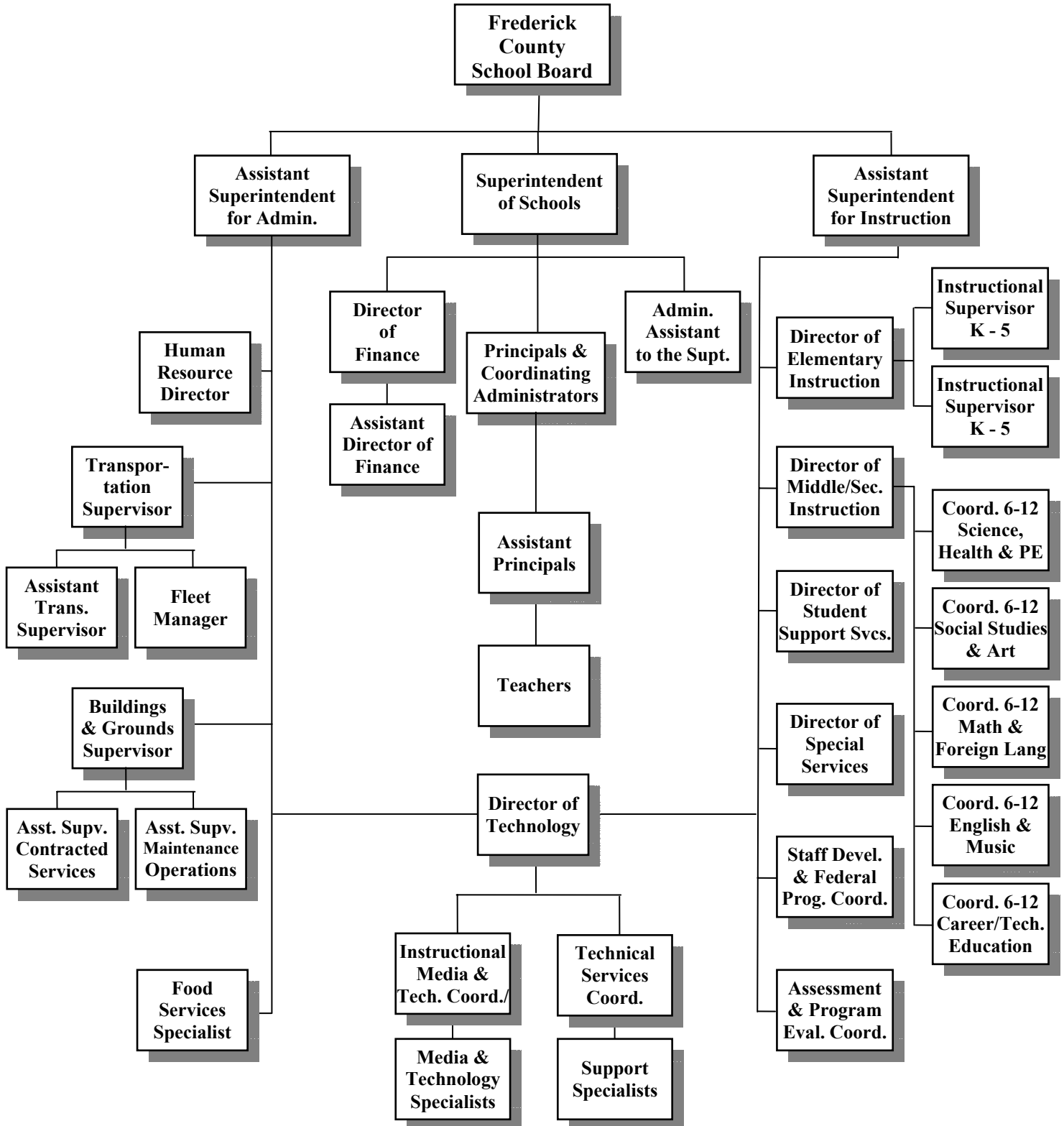
	FY 2003 Actual	FY 2004 Approved Budget	FY 2004 Estimated Budget	<b>FY 2005 Adopted Budget</b>	Increase (Decrease) FY 2004 App. To FY 2005	
					Amount	%
<b>Costs:</b>						
Personnel	0	0	0	<b>0</b>	0	0.00%
Operating	4,385	10,000	1,500	<b>10,000</b>	0	0.00%
Capital	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>4,385</b>	<b>10,000</b>	<b>1,500</b>	<b>10,000</b>	<b>0</b>	<b>0.00%</b>
<b>Revenue:</b>						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	4,385	10,000	1,500	<b>10,000</b>	0	0.00%
<b>TOTAL</b>	<b>4,385</b>	<b>10,000</b>	<b>1,500</b>	<b>10,000</b>	<b>0</b>	<b>0.00%</b>
Full-time positions	0	0	0	<b>0</b>	0	0.00%

## Schools

	2003 Actual	2004 Budget	2005 Adopted Budget	Increase (Decrease) FY 2004 to FY 2005	
				Amount	%
Instruction	\$65,091,584	\$72,714,405	\$78,728,362	\$6,013,957	8.27%
Admin./Attendance & Health	4,111,650	4,408,699	5,054,159	\$645,460	14.64%
Pupil Transportation	4,944,788	5,460,587	6,674,148	\$1,213,561	22.22%
Operation & Maintenance	7,547,810	8,017,646	8,377,701	\$360,055	4.49%
Facilities	47,595	41,500	66,500	\$25,000	60.24%
School Debt Service	9,755,273	11,147,364	12,465,366	\$1,318,002	11.82%
Transfers	333,351	351,669	365,830	\$14,161	4.03%
School Food Service	2,941,691	3,733,295	3,914,894	\$181,599	4.86%
School Textbook	1,202,922	1,352,289	859,440	(\$492,849)	-36.45%
Trust Funds	136	1,100	1,100	\$0	0.00%
Consolidate Maintenance	217,605	340,455	500,000	\$159,545	46.86%
School Capital Fund	535,250	611,702	0	(\$611,702)	-100.00%
NREP Operating Fund	3,018,844	3,378,345	3,896,636	\$518,291	15.34%
NREP Textbook Fund	12,730	30,000	30,000	\$0	0.00%
<b>SCHOOL FUNDS</b>	<b>\$99,761,229</b>	<b>\$111,589,056</b>	<b>\$120,934,136</b>	<b>\$9,345,080</b>	<b>8.37%</b>



# Frederick County Public Schools



# SCHOOL INSTRUCTION

**DESCRIPTION:**

The department of instruction is the most vital area of the public schools. In addition to the division superintendent, the program of instruction is directed by the assistant superintendent for instruction and the supervisory staff, principals and assistant principals of the respective schools and teachers in the areas of primary, elementary, intermediate, high school and adult instruction. The department of instruction includes special education for preschool handicapped, learning disabled, mentally disabled, physically handicapped and emotionally handicapped students. The largest number of personnel is employed and directed through the instructional department. This department deals in a daily personal relationship with 11,691 students in the Frederick County Public Schools.

The instructional program also includes the responsibilities of personnel such as secretaries to principals and teachers aides and many attendant functions such as travel expenses, tuition grants, educational television, in-service training, instructional supplies, programs for the gifted and talented, teaching materials, library books and supplies.

**GOALS:**

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

**CURRENT ACCOMPLISHMENTS:**

Student drop out rate was reduced to 1.37%, the lowest in school division history.

All schools continue to be fully accredited by the Virginia Department of Education.

99% of all senior class students met 2004 SOL test requirements for high school diplomas.

**BUDGET SUMMARY**

	FY 2003 Actual	FY 2004 Approved Budget	FY 2004 Estimated Budget	FY 2005 Adopted Budget	Increase (Decrease) FY 2004 App. To FY 2005	
					Amount	%
Costs:						
Personnel	58,837,507	64,055,864	64,116,799	<b>69,684,285</b>	5,628,421	8.79%
Operating	5,052,677	7,166,540	7,063,768	<b>7,603,897</b>	437,357	6.10%
Capital	1,201,400	1,492,001	1,716,890	<b>1,440,180</b>	(51,821)	-3.47%
<b>TOTAL</b>	<b>65,091,584</b>	<b>72,714,405</b>	<b>72,897,457</b>	<b>78,728,362</b>	<b>6,013,957</b>	<b>8.27%</b>
Revenue:						
Fees	389,944	442,434	487,075	<b>399,205</b>	(43,229)	-9.77%
State/Federal	34,259,111	37,625,232	37,238,805	<b>41,759,904</b>	4,134,672	10.99%
Local	31,511,144	34,646,739	35,171,577	<b>36,569,253</b>	1,922,514	5.55%
<b>TOTAL</b>	<b>66,160,199</b>	<b>72,714,405</b>	<b>72,897,457</b>	<b>78,728,362</b>	<b>6,013,957</b>	<b>8.27%</b>
Full-time positions	1,212	1,292.3	1,290.3	<b>1,305</b>	12.7	0.98%

# ADMIN./ATTENDANCE AND HEALTH SERVICES

**DESCRIPTION:**

The office of the division superintendent of schools and administrative staff serves as the executive wing of the Frederick County School Board. Virginia School Laws states the policies by which the school board is to establish policy, employ a division superintendent, approve expenditures, approve personnel and supervise the overall operation of the public schools through the office of the division superintendent. The division superintendent is charged by state law to serve as the executive officer of the school board and to give leadership to the overall operation of the public schools. The division superintendent and staff provide leadership for the education of county students in grades K-12 and adult education screen and recommend to the school board all school personnel, prepare for and record the minutes of all school board meetings and maintain records of all school board transactions. The division superintendent and staff are charged with the responsibilities of the responsibilities of planning, developing methods of finance, and supervising the construction or renovation of school facilities.

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's 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 student and employed personnel.

**GOALS:**

To ensure the most efficient operation of the school system.

**CURRENT ACCOMPLISHMENTS:**

Initiated LiveScan fingerprinting technology providing telephone transmittal of information.

Held first annual retirement recognition banquet honoring 31 employees with 938 combined years of service.

Coordinated hiring of 295 employees and over 1,000 interviews.

Expanded use of wireless laptops in schools.

**BUDGET SUMMARY**

	FY 2003 Actual	FY 2004 Approved Budget	FY 2004 Estimated Budget	FY 2005 Adopted Budget	Increase (Decrease) FY 2004 App. To FY 2005	
					Amount	%
<b>Costs:</b>						
Personnel	3,323,769	3,557,113	3,674,102	<b>4,188,472</b>	631,359	17.75%
Operating	685,413	821,086	839,968	<b>835,187</b>	14,101	1.72%
Capital	102,468	30,500	64,497	<b>30,500</b>	0	0.00%
<b>TOTAL</b>	<b>4,111,650</b>	<b>4,408,699</b>	<b>4,578,567</b>	<b>5,054,159</b>	<b>645,460</b>	<b>14.64%</b>
<b>Revenue:</b>						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	1,542,726	1,488,199	1,618,393	<b>1,878,576</b>	390,377	26.23%
Local	2,636,425	2,920,500	2,960,175	<b>3,175,583</b>	255,083	8.73%
<b>TOTAL</b>	<b>4,179,151</b>	<b>4,408,699</b>	<b>4,578,568</b>	<b>5,054,159</b>	<b>645,460</b>	<b>14.64%</b>
Full-time positions	59	56	61	<b>64</b>	8	14.29%

# 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. The pupil transportation service is under the direction of a supervisor of transportation, whose responsibilities include the recommendation of bus drivers and substitute bus drivers to the division superintendent and school board. The supervisor of transportation must follow the laws and guidelines of the Virginia Board of Education in the employment of bus drivers and assistant bus drivers. 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 150 buses and other vehicles. An important role of the supervisor of transportation is the of bus routes to cover the entire road system of Frederick County. This person is charged with encouraging and promoting safety practices of bus drivers in the operation of vehicles on the highways and roads of the county.

**GOALS:**

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

**BUDGET SUMMARY**

	FY 2003 Actual	FY 2004 Approved Budget	FY 2004 Estimated Budget	FY 2005 Adopted Budget	Increase (Decrease) FY 2004 App. To FY 2005	
					Amount	%
<b>Costs:</b>						
Personnel	4,083,917	4,348,382	4,396,823	<b>4,814,002</b>	465,620	10.71%
Operating	615,399	725,305	720,448	<b>1,148,246</b>	422,941	58.31%
Capital	245,472	386,900	843,024	<b>711,900</b>	325,000	84.00%
<b>TOTAL</b>	<b>4,944,788</b>	<b>5,460,587</b>	<b>5,960,295</b>	<b>6,674,148</b>	1,213,561	22.22%
<b>Revenue:</b>						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	1,855,327	1,842,686	2,106,794	<b>2,480,708</b>	638,022	34.62%
Local	3,170,650	3,617,901	3,853,501	<b>4,193,440</b>	575,539	15.91%
<b>TOTAL</b>	<b>5,025,977</b>	<b>5,460,587</b>	<b>5,960,295</b>	<b>6,674,148</b>	1,213,561	22.22%
Full-time positions	182.9	185.3	190.3	<b>195.3</b>	10	5.40%

# OPERATION & MAINTENANCE SERVICES

**DESCRIPTION:**

The school division includes fifteen 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 daily cleaning of classrooms, halls, restrooms and many special areas of each building. Salaries of custodial personnel are among the main items in the operation of the school division. In addition, electrical, telephone, water, sewage and fuel services are included. The other major item in this department is custodial supplies including detergents, cleaning material and equipment, paper towels and other necessary items.

Maintenance of the school division's facilities includes the repair and replacement of equipment, contracted services on buildings and grounds and contracted services on educational television and vocational equipment.

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.

**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:**

Initiated indoor air quality program and training.

Initiated safety audit inspection program in each building.

Relocated and installed 12 modular classrooms.

**BUDGET SUMMARY**

	FY 2003 Actual	FY 2004 Approved Budget	FY 2004 Estimated Budget	FY 2005 Adopted Budget	Increase (Decrease) FY 2004 App. To FY 2005	
					Amount	%
Costs:						
Personnel	3,594,869	3,997,187	3,987,187	<b>4,291,675</b>	294,488	7.37%
Operating	3,712,410	4,000,959	4,326,359	<b>4,066,526</b>	65,567	1.64%
Capital	240,531	19,500	200,159	<b>19,500</b>	0	0.00%
<b>TOTAL</b>	<b>7,547,810</b>	<b>8,017,646</b>	<b>8,513,705</b>	<b>8,377,701</b>	<b>360,055</b>	<b>4.49%</b>
Revenue:						
Fees	370,217	391,403	391,403	<b>446,822</b>	55,419	14.16%
State/Federal	2,832,003	2,704,453	3,107,524	<b>3,113,901</b>	409,448	15.14%
Local	4,469,455	4,921,790	5,014,778	<b>4,816,978</b>	(104,812)	-2.13%
<b>TOTAL</b>	<b>7,671,675</b>	<b>8,017,646</b>	<b>8,513,705</b>	<b>8,377,701</b>	<b>360,055</b>	<b>4.49%</b>
Full-time positions	101.7	111.4	109.4	<b>109.4</b>	-2	-1.80%



# FACILITIES

**DESCRIPTION:**

The operation of public schools requires an outlay of funds for the purchase of land for new facilities.

Included are such items as engineering services and attorney fees.

This department also scopes new projects in order to create C.I.P estimates.

**GOALS:**

The facilities budget allow for the finding of preliminary work necessary to purchase land or improve sites.

**BUDGET SUMMARY**

	FY 2003 Actual	FY 2004 Approved Budget	FY 2004 Estimated Budget	FY 2005 Adopted Budget	Increase (Decrease) FY 2004 App. To FY 2005	
					Amount	%
<b>Costs:</b>						
Personnel	47,595	40,000	79,192	<b>65,000</b>	25,000	62.50%
Operating	0	500	1,500	<b>1,500</b>	1,000	200.00%
Capital	0	1,000	0	<b>0</b>	(1,000)	-100.00%
<b>TOTAL</b>	<b>47,595</b>	<b>41,500</b>	<b>80,692</b>	<b>66,500</b>	<b>25,000</b>	<b>60.24%</b>
<b>Revenue:</b>						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	16,728	0	26,772	<b>23,053</b>	23,053	100.00%
Local	31,672	41,500	53,920	<b>43,447</b>	1,947	4.69%
<b>TOTAL</b>	<b>48,400</b>	<b>41,500</b>	<b>80,692</b>	<b>66,500</b>	<b>25,000</b>	<b>60.24%</b>
Full-time positions	0	0	0	<b>0</b>	0	0.00%

# SCHOOL DEBT SERVICE

**DESCRIPTION:**

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

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

**GOALS:**

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

**BUDGET SUMMARY**

	FY 2003 Actual	FY 2004 Approved Budget	FY 2004 Estimated Budget	FY 2005 Adopted Budget	Increase (Decrease) FY 2004 App. To FY 2005	
					Amount	%
<b>Costs:</b>						
Personnel	0	0	0	0	0	0.00%
Operating	9,755,273	11,147,364	11,147,364	<b>12,465,366</b>	1,318,002	11.82%
Capital	0	0	0	0	0	0.00%
<b>TOTAL</b>	<b>9,755,273</b>	<b>11,147,364</b>	<b>11,147,364</b>	<b>12,465,366</b>	<b>1,318,002</b>	<b>11.82%</b>
<b>Revenue:</b>						
Fees	0	0	0	0	0	0.00%
State/Federal	1,901,777	1,787,202	1,787,202	<b>1,802,575</b>	15,373	0.86%
Local	7,837,557	9,360,162	9,360,162	<b>10,662,791</b>	1,302,629	13.92%
<b>TOTAL</b>	<b>9,739,334</b>	<b>11,147,364</b>	<b>11,147,364</b>	<b>12,465,366</b>	<b>1,318,002</b>	<b>11.82%</b>
Full-time positions	0	0	0	0	0	0.00%

# TRANSFERS - SCHOOLS

**DESCRIPTION:**

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

**GOALS:**

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

**BUDGET SUMMARY**

	FY 2003 Actual	FY 2004 Approved Budget	FY 2004 Estimated Budget	FY 2005 Adopted Budget	Increase (Decrease) FY 2004 App. To FY 2005	
					Amount	%
<b>Costs:</b>						
Personnel	0	0	0	0	0	0.00%
Operating	333,351	351,669	751,669	365,830	14,161	4.03%
Capital	0	0	0	0	0	0.00%
<b>TOTAL</b>	<b>333,351</b>	<b>351,669</b>	<b>751,669</b>	<b>365,830</b>	<b>14,161</b>	<b>4.03%</b>
<b>Revenue:</b>						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	333,351	351,669	751,669	365,830	14,161	4.03%
<b>TOTAL</b>	<b>333,351</b>	<b>351,669</b>	<b>751,669</b>	<b>365,830</b>	<b>14,161</b>	<b>4.03%</b>
Full-time positions	0	0	0	0	0	0.00%

# SCHOOL FOOD SERVICE

**DESCRIPTION:**

The County public school system operates a school food service that provides approximately one million meals for students and school personnel each year. The school food service is under the direction of the assistant superintendent for administration.

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

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

**GOALS:**

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

**CURRENT ACCOMPLISHMENTS:**

Improved commodity warehousing resulting in lowered delivery charges.

Received successful federal review with no corrective action requirements.

Compiled standardized recipe book to improve accuracy of nutritional calculations.

**BUDGET SUMMARY**

	FY 2003 Actual	FY 2004 Approved Budget	FY 2004 Estimated Budget	FY 2005 Adopted Budget	Increase (Decrease) FY 2004 App. To FY 2005	
					Amount	%
Costs:						
Personnel	1,582,442	1,719,649	1,719,648	<b>1,806,295</b>	86,646	5.04%
Operating	1,290,523	1,328,506	1,328,507	<b>1,478,539</b>	150,033	11.29%
Capital	68,726	685,140	685,140	<b>630,060</b>	(55,080)	-8.04%
<b>TOTAL</b>	<b>2,941,691</b>	<b>3,733,295</b>	<b>3,733,295</b>	<b>3,914,894</b>	<b>181,599</b>	<b>4.86%</b>
Revenue:						
Fees	1,981,036	2,911,021	2,109,378	<b>2,316,795</b>	(594,226)	-20.41%
State/Federal	792,101	782,274	818,784	<b>869,970</b>	87,696	11.21%
Local	22,000	40,000	805,132	<b>728,129</b>	688,129	1720.32%
<b>TOTAL</b>	<b>2,795,137</b>	<b>3,733,295</b>	<b>3,733,294</b>	<b>3,914,894</b>	<b>181,599</b>	<b>4.86%</b>
Full-time positions	87	87	87	<b>87.5</b>	0.5	0.57%

# 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.

**GOALS:**

To provide textbooks to all students.

**BUDGET SUMMARY**

	FY 2003 Actual	FY 2004 Approved Budget	FY 2004 Estimated Budget	FY 2005 Adopted Budget	Increase (Decrease) FY 2004 App. To FY 2005	
					Amount	%
<b>Costs:</b>						
Personnel	0	0	0	0	0	0.00%
Operating	1,202,922	1,352,289	1,352,588	859,440	(492,849)	-36.45%
Capital	0	0	0	0	0	0.00%
<b>TOTAL</b>	<b>1,202,922</b>	<b>1,352,289</b>	<b>1,352,588</b>	<b>859,440</b>	<b>(492,849)</b>	<b>-36.45%</b>
<b>Revenue:</b>						
Fees	17,584	522,500	22,500	12,500	(510,000)	-97.61%
State/Federal	509,486	518,120	518,120	448,483	(69,637)	-13.44%
Local	311,487	311,669	811,968	398,458	86,789	27.85%
<b>TOTAL</b>	<b>838,557</b>	<b>1,352,289</b>	<b>1,352,588</b>	<b>859,441</b>	<b>(492,848)</b>	<b>-36.45%</b>
Full-time positions	0	0	0	0	0	0.00%

# SCHOOL TRUST FUNDS

**DESCRIPTION:**

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

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

**GOALS:**

To provide textbooks for school to needy children of Frederick County.

To provide an incentive upon graduation for a high school student residing in Middletown.

**BUDGET SUMMARY**

	FY 2003 Actual	FY 2004 Approved Budget	FY 2004 Estimated Budget	FY 2005 Adopted Budget	Increase (Decrease) FY 2004 App. To FY 2005	
					Amount	%
<b>Costs:</b>						
Personnel	0	0	0	0	0	0.00%
Operating	136	1,100	1,100	1,100	0	0.00%
Capital	0	0	0	0	0	0.00%
<b>TOTAL</b>	<b>136</b>	<b>1,100</b>	<b>1,100</b>	<b>1,100</b>	<b>0</b>	<b>0.00%</b>
<b>Revenue:</b>						
Fees	321	1,100	1,100	1,100	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	0	0	0	0	0	0.00%
<b>TOTAL</b>	<b>321</b>	<b>1,100</b>	<b>1,100</b>	<b>1,100</b>	<b>0</b>	<b>0.00%</b>
Full-time positions	0	0	0	0	0	0.00%

# CONSOLIDATED MAINTENANCE FUND

**DESCRIPTION:**

A memorandum of understanding between the Frederick County Board of Supervisors and the Frederick County School Board was developed to provide a framework whereby the school system would manage and assume responsibility for the operation and maintenance of the county office complex. Funds were set aside from regular operations of the school system in the Consolidated Maintenance Fund. Expenses reflected here are those associated with the operation and maintenance of the Old Frederick County Courthouse, the county administration building located at 107 North Kent Street and the Handley Regional Library.

Beginning in FY 2004-2005, the vehicle maintenance services provided to outside agencies will be recorded in this fund.

**GOALS:**

To have the county office complex and Handley Regional Library operated and maintained by school system personnel.

To provide vehicle maintenance to the government departments of County Administration, Social Services, Parks and Recreation, Public Works, Clerk's Office, Commissioner of the Revenue, Commonwealth Attorney and the Sheriff's Office.

**BUDGET SUMMARY**

	FY 2003	FY 2004	FY 2004	FY 2005	Increase (Decrease)	
	Actual	Approved Budget	Estimated Budget	Adopted Budget	FY 2004 App. To FY 2005 Amount	%
<b>Costs:</b>						
Personnel	0	0	0	0	0	0.00%
Operating	216,418	331,255	332,505	500,000	168,745	50.94%
Capital	1,187	9,200	559,050	0	(9,200)	-100.00%
<b>TOTAL</b>	<b>217,605</b>	<b>340,455</b>	<b>891,555</b>	<b>500,000</b>	<b>159,545</b>	<b>46.86%</b>
<b>Revenue:</b>						
Fees	8,490	15,000	25,000	500,000	485,000	3233.33%
State/Federal	0	0	0	0	0	0.00%
Local	296,348	325,455	866,555	0	(325,455)	-100.00%
<b>TOTAL</b>	<b>304,838</b>	<b>340,455</b>	<b>891,555</b>	<b>500,000</b>	<b>159,545</b>	<b>46.86%</b>
Full-time positions	0	0	0	0	0	0.00%

# SCHOOL CAPITAL FUND

**DESCRIPTION:**

This fund was intended to be used for the purchase of capital items not reflected in the school operating budget. This fund was established at the beginning of the school technology plan to mainly purchase computer equipment.

**GOALS:**

To isolate specific expenditures outside of the school operating budget.

**BUDGET SUMMARY**

	FY 2003 Actual	FY 2004 Approved Budget	FY 2004 Estimated Budget	FY 2005 Adopted Budget	Increase (Decrease) FY 2004 App. To FY 2005	
					Amount	%
<b>Costs:</b>						
Personnel	0	0	0	0	0	0.00%
Operating	0	279,702	279,702	0	(279,702)	-100.00%
Capital	535,250	332,000	393,723	0	(332,000)	-100.00%
<b>TOTAL</b>	<b>535,250</b>	<b>611,702</b>	<b>673,425</b>	<b>0</b>	<b>(611,702)</b>	<b>-100.00%</b>
<b>Revenue:</b>						
Fees	104,702	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	610,000	611,702	673,425	0	(611,702)	-100.00%
<b>TOTAL</b>	<b>714,702</b>	<b>611,702</b>	<b>673,425</b>	<b>0</b>	<b>(611,702)</b>	<b>-100.00%</b>
Full-time positions	0	0	0	0	0	0.00%



# NREP OPERATING FUND

**DESCRIPTION:**

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 for mildly delayed preschoolers may be provided in the child's home on a weekly 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.

**GOALS:**

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

**BUDGET SUMMARY**

	FY 2003 Actual	FY 2004 Approved Budget	FY 2004 Estimated Budget	FY 2005 Adopted Budget	Increase (Decrease) FY 2004 App. To FY 2005	
					Amount	%
Costs:						
Personnel	2,379,140	2,520,541	2,593,632	<b>2,992,229</b>	471,688	18.71%
Operating	604,447	646,575	647,051	<b>696,336</b>	49,761	7.70%
Capital	35,257	211,229	143,110	<b>208,071</b>	(3,158)	-1.50%
<b>TOTAL</b>	<b>3,018,844</b>	<b>3,378,345</b>	<b>3,383,793</b>	<b>3,896,636</b>	<b>518,291</b>	<b>15.34%</b>
Revenue:						
Fees	2,976,884	3,268,345	3,118,345	<b>3,636,123</b>	367,778	11.25%
State/Federal	103,162	110,000	110,000	<b>110,513</b>	513	0.47%
Local	0	0	155,448	<b>150,000</b>	150,000	100.00%
<b>TOTAL</b>	<b>3,080,046</b>	<b>3,378,345</b>	<b>3,383,793</b>	<b>3,896,636</b>	<b>518,291</b>	<b>15.34%</b>
Full-time positions	65	66	71	<b>75</b>	9	13.64%

# 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 students.

**BUDGET SUMMARY**

	FY 2003 Actual	FY 2004 Approved Budget	FY 2004 Estimated Budget	FY 2005 Adopted Budget	Increase (Decrease) FY 2004 App. To FY 2005	
					Amount	%
<b>Costs:</b>						
Personnel	0	0	0	0	0	0.00%
Operating	12,730	30,000	30,000	30,000	0	0.00%
Capital	0	0	0	0	0	0.00%
<b>TOTAL</b>	<b>12,730</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>0</b>	<b>0.00%</b>
<b>Revenue:</b>						
Fees	263	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	10,000	30,000	30,000	30,000	0	0.00%
<b>TOTAL</b>	<b>10,263</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>0</b>	<b>0.00%</b>
Full-time positions	0	0	0	0	0	0.00%

**CAPITAL IMPROVEMENT PLAN  
FREDERICK COUNTY  
2004-2005**

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, 2004.

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.

The annual review process begins with the submission of capital expenditure requests from county departments and relevant agencies in the fall of the year. These requests are evaluated by the Comprehensive Plans and Programs Subcommittee (CPPS), a subcommittee of the Planning Commission. The CPPS meets with representatives of departments making expenditure requests and determines a recommended priority for the various requests. This recommendation is forwarded to the Planning Commission which in turn makes a recommendation to the Board of Supervisors.

The Capital Improvements Plan is strictly advisory. It is possible that particular projects may not be funded during the year that is indicated in the CIP. The CIP is considered the first step towards the project, while the budget is considered the last obstacle before construction.

**Impact of the Capital Program on the Operating Budget:** The Capital Program has three direct impacts on the Operating Budget. The primary impact is in the Debt Service accounts. The greatest part of the county's capital improvement costs have been funded through the issuance of General Obligation Bonds, which generally are repaid over a period of twenty years. The only debt of this nature is funding for the construction of schools.

The second impact of the Capital Program upon the Operating Budget is in the Cash Capital account. Cash Capital is the appropriation of General Fund monies to fund capital improvement projects. Financing capital projects on a pay-as-you-go basis minimizes the need for issuing bonds and substantially reduces current and future debt service costs.

The third and final impact of the CIP on the Operating Budget arises when the CIP project is completed and the county must operate and maintain the new facility. In some instances, the costs are absorbed within the current budget of the department(s) providing the service. In other instances, such as the opening of a new school, direct operating and maintenance costs, as well as increases in the staff must be budgeted on an ongoing basis.

The Capital Improvements Plan developed by the Comprehensive Plans and Programs Subcommittee is presented below:

**FREDERICK COUNTY, VIRGINIA  
CAPITAL IMPORVEMENTS PLAN  
FY 2004-2005**

	Projects (in order of priority)	2004-05	2005-06	2006-07	2007-08	2008-09	Total
1. CA	Public Safety Center			N/A*			0
2. CA	New Animal Shelter	160,000	1,380,000				1,540,000
3. CA	Annex Facilities			215,000	250,000		465,000
4. CA	Relocation of Round Hill Fire/Rescue			N/A*			0
1. HL	Bowman Parking/Sidewalk Extension	237,500					237,500
2. HL	New Library Land Acquisition				98,000	895,000	993,000
1. PR	Field House/Indoor Pool			N/A**			0
2. PR	Park Land East	2,250,965					2,250,965
3. PR	Park Land West	1,377,858					1,377,858
4. PR	Open Play Areas - Clearbrook Park	377,921					377,921
5. PR	Softball Complex - Sherando Park		503,345				503,345
6. PR	Baseball Complex Renov. - Sherando		1,032,982				1,032,982
7. PR	Soccer Complex - Sherando		1,151,611				1,151,611
8. PR	Skateboard Park/In-Line Hockey			479,718			479,718
9. PR	Lake/Trails/Parking/MP Fields			838,925			838,925
10.PR	Tennis/Basketball Complex			394,734			394,734
11.PR	Tennis/Picnic Areas - Sherando				635,211		635,211
12.PR	Shelter/Stage - Clearbrook				390,833		390,833
13.PR	Maintenance Compound				201,100		201,100
14.PR	Access Road w/ Parking & Trails				811,125		811,125
1. PS	New Middle School	10,400,000					26,600,000
2. PS	#11 Elementary School	7,700,000	1,300,000				10,800,000
3a.PS	Transportation Facility	6,400,000					8,400,000
3b.PS	Admin. Building Renovations		N/A**				0
4. PS	New Gainesboro Elementary School			1,000,000	7,700,000	1,800,000	10,500,000
5. PS	R.E. Aylor Middle School Renovations	N/A*					0
1. RA	Airfield Lighting Upgrade	1,000	3,000				4,000
2. RA	Land Acquisition Parcels 31, 46, 53	1,000	140,000				141,000
3. RA	Airfield Maintenance Building		210,000				210,000
4. RA	Land Acquisition Parcels 47, 47A, 48		13,000	160,000			173,000
5. RA	Land Acquisition Parcels 50, 51, 52				10,000	60,000	70,000
1. RJ	CFFW Comm. Corrections Center						1,165,320
2. RJ	Secure Jail Expansion				2,030,247		2,030,247
	<b>Total</b>	<b>28,906,244</b>	<b>5,733,938</b>	<b>3,088,377</b>	<b>12,126,516</b>	<b>2,755,000</b>	<b>73,775,395</b>

N/A\* = Project Scope Not Determined At Time Of Printing

N/A\*\* = Feasibility Study To Be Complete Prior To Project Scope Determination

County Administration Total (CA)	160,000	1,380,000	215,000	250,000	0	2,005,000
Handley Library Total (HL)	237,500	0	0	98,000	895,000	1,230,500
Parks and Recreation Total (PR)	4,006,744	2,687,938	1,713,377	2,038,269	0	10,446,328
Public School Total (PS)	24,500,000	1,300,000	1,000,000	7,700,000	1,800,000	56,300,000
Regional Airport Total (RA)	2,000	366,000	160,000	10,000	60,000	598,000
Regional Jail Total (RJ)	0	0	0	2,030,247	0	3,195,567

A brief description of the items included on the above chart for FY 2004-2005 are presented as follows:

- New Animal Shelter:** This project involves the development of an 8,500 square foot building with parking and fencing. This project could be constructed on the same property as the Public Safety Center. This project will replace the existing Esther Boyd Animal Shelter which will be displaced by development of the MSW Landfill within the ensuing five years.
- Bowman Parking/Sidewalk Extension:** The proposal is to expand the parking lot on the Lakeside Drive side of the library from 101 to 221 parking spaces, and to provide a sidewalk that will extend approximately 400-500 feet beyond the sidewalk that now borders the parking lot. This brings the sidewalk to a point on Lakeside Drive to connect with the existing sidewalk at the library. The parking lot expansion is needed to relieve overcrowding and to accommodate library patrons. The sidewalk is needed to provide safe access for pedestrians to the library.
- Parkland in Eastern Frederick County:** A new 150-200 acre regional park would be located within the Urban Development Area to provide recreational opportunities to this most actively growing part of the county. Acquisition of additional parkland would assist in meeting the minimum facility needs of future county residents as recommended by the 1996 Virginia Outdoor Plan. The location of a regional park in this portion of the county would also reduce traffic burdens in other areas by providing recreational facilities and services in closer proximity to the residents within this area.
- Parkland in Western Frederick County:** A new 150-200 acre regional park would be utilized by the entire county population. Acquisition of additional parkland would assist in meeting the minimum facility needs of county residents as recommended by the 1996 Virginia Outdoor Plan. Currently, this facility need is 558 acres based on 1998 population projections for Frederick County. The county owns 404 acres of parkland at this time.
- Open Play Areas – Clearbrook Park:** This project includes the development of a picnic shelter, six horseshoe pits, a volleyball court, croquet turf, shuffleboard, parking, refurbishing the existing concession stand and renovations to existing shelters, access paths and parking areas on the south side of the lake. These facilities will provide recreational opportunities for the Clearbrook Park Service Area which will lessen the disparity between the number of passive recreational areas needed to meet the minimum standards for this service area.
- New Middle School Construction:** This project involves the construction of a new middle school in eastern Frederick County on 30.5 acres south of Winchester off Route 522. The facility is designed for a student body of 850 members and 80 staff. The

construction of a fourth middle school is necessary to provide space for the increase in middle school age population. Construction of the new school will decrease the overcrowding at James Wood Middle School and accommodate future growth within the student population.

**#11 Elementary School:**

This project involves the construction of a new elementary school to accommodate a practical capacity of 550 students. This project is needed to accommodate growth patterns in the county's Urban Development Area.

**Transportation Facility:**

This project involves the site acquisition and development of a new transportation facility for the public school system. The facility would also provide support services to other county agencies such as the Sheriff's Office and Parks and Recreation. The facility will accommodate administrative offices, support staff offices, driver training areas, driver and staff meeting area and will be utilized for the repair, inspection and service of school buses and cars and trucks within the public school system.

**Airfield Lighting Upgrade:**

The project involves the upgrade of the existing medium intensity runway lighting to high intensity runway lighting and the upgrade of the 2-box precision approach path indicator (PAPI) to a 4- box PAPI. This project is necessary to accommodate the increase in aircraft that utilizes the Winchester Regional Airport.

**Land Acquisition, Parcels 31, 46 & 53:**

This project consists of the acquisition of three parcels located along Bufflick Road. This project is necessary as the identified parcels are located within both the Airport's FAR Par 77 Primary Surface and/or approach surface and the FAA's projected DNL 65 noise contour. The FAA considers residential land use within the noise contour to be incompatible with airport operations and encourages airports to resolve such incompatibility through land acquisition. Moreover, under the FAA's Part 77 Surface Requirements and the Code of Virginia, the Airport is required to assume fee simple ownership of property located within the Primary Surface.

A number of capital expenses have been funded for FY 2003-2004 and have been included in each separate fund. A summary of the funded capital expenses are as follows:

**General Fund:**

\$114,955	Capital leases for office equipment
39,730	Office furniture and fixtures
30,375	Communications equipment – radios, pagers
208,936	ADP equipment
232,575	Vehicles – five-Sheriff, four-Parks and Recreation, one-Social Services
	Miscellaneous expenses:
70,000	Voting machines
2,300	Camera for processing county employee identification cards

1,150	Dust printlifters
5,305	Cameras, camcorders and micro-cassette
45,150	Emergency equipment
17,000	Replacement of strength training equipment at community center
8,000	Defibrillator
139,800	Miscellaneous parks maintenance equipment
229,922	Building leases
<u>\$1,145,198</u>	

**Regional Jail Fund:**

\$4,550	Maintenance and grounds equipment
20,200	Replacement of food service and laundry equipment
10,500	Replacement of twenty radios, clips and batteries
32,225	ADP equipment
4,598	Office furniture and fixtures
6,540	Office equipment leases
6,615	Fire alarm lease
66,613	Lease of electronic monitoring equipment
<u>\$151,841</u>	

**Landfill Fund:**

\$7,500	Furniture and communications equipment
7,000	ADP equipment
6,000	Miscellaneous tools
50,000	Miscellaneous equipment rental
392,000	Purchase of 35-ton off-road rock truck – This truck is a large piece of construction equipment used to transport dirt and other material around the landfill site. The vehicle can transport large volumes of material per load. This vehicle will be used on a daily basis and is being purchased to upgrade/replace an existing 25-ton unit. Yearly operation and maintenance costs should be lower than that of the current unit. Newer models have better fuel efficiency and most repairs will be covered by warranty. An estimated yearly cost for operation and maintenance is \$7,000.
300,000	Completion of construction of new Citizens Convenience Site – This is a project that was started in FY 2004, however, additional funds are needed to complete the task. The landfill currently operates a convenience center that can handle an approximate flow of 96 vehicles per hour. The new and expanded site will be able to accommodate substantially higher vehicle throughput. In addition, the site will be able to stage household hazardous waste and e-cycle collection events. Future additional operating costs for this construction will be minimal as personnel requirements and additional consumables will remain virtually the same.
250,000	New truck scale project – This project will involve the building of a truck weighing station that will accommodate two sets of scales to process inbound and outbound vehicles concurrently. This will include a small block building with sanitation facilities of the scale attendant. A moderate increase in operating costs will be associated with this project due to the increased power necessary for an additional structure. Maintenance costs for the scales will also increase due to the fact that two sets of scales will be used. A total of approximately \$2,500 per year will be required to operate and maintain the scales.

275,000	Truck wash system – A truck wash system will be employed by the landfill to assist with mud removal from waste hauling vehicles. This system uses high pressure water to wash the wheels and undercarriage of the vehicle as it passes over a pit designed to collect the sediment. The system uses motion detectors to turn the water flow on and off, ensuring that spray stays in the self-contained system. Operation and maintenance costs for this system will fluctuate according to the amount of precipitation that we receive. The unit will only be used in foul weather. The wetter the season, the more maintenance will be required. Overall, the system is rather low maintenance and requires minimal attention. A total of approximately \$3,000 per year is being estimated for operation and maintenance of this system.
<hr/>	
\$1,287,500	

**Division of Court Services Fund:**

\$2,000	Office furniture and communications equipment
4,550	ADP equipment
23,100	Building and equipment leases
<hr/>	
\$29,650	

**Shawneeland Sanitary District Fund:**

\$3,000	Equipment rental
27,000	Sidearm Bush Hog attachment for Case 695 tractor
25,000	Replacement of mailbox housing complex
<hr/>	
\$55,000	

**Airport Operating Fund:**

\$10,000	Communications equipment
5,000	ADP equipment
187,405	Building and equipment leases
<hr/>	
\$202,405	

**Airport Capital Outlay Fund:**

\$700,000	Acquisition of three parcels for noise abatement per the Twenty-year Master Plan
65,000	Preliminary phase to acquire three parcels for noise abatement per Twenty-year Master Plan
147,725	General repairs
150,000	Upgrade runway lighting to High Intensity Runway Lighting and 4 box PAPI
<hr/>	
\$1,062,725	

**School Construction Capital Project Fund:**

\$4,500,000	Millbrook High School – The project is nearing completion and will be opening in the fall of 2003. These remaining construction funds will be used for additional construction and start-up related purchases not completed to date. Projected future operating costs are expected to be approximately \$5.1 million. This figure includes staffing the school with
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1,000,000	90 additional employees as well as the cost of utilities and supplies. James Wood Middle School Renovation – This year begins the second and final year of the major renovation of the middle school. These funds will provide for any remaining costs associated with the completion of the project including the removal and relocation of the eight modular classrooms currently at the site. In addition, the funds will be used to replace old instructional equipment and purchase new instructional equipment needed for the expansion of the facility.
20,300,000	Fourth Middle School – As student enrollment has continued to grow, the need to provide additional classroom space at all levels has also increased. The increase in the number of students completing their elementary education has resulted in a steadily expanding middle school population. A 40-acre site for this project has been acquired and is located on 522South. The project estimate includes architectural and engineering services as well as all permits and fees and site evaluation and development.
<u>25,800,000</u>	

The following pages are brief summaries of the individual capital funds.

# SCHOOL CONSTRUCTION CAPITAL PROJECT FUND

**DESCRIPTION:**

Capital projects are now fully budgeted in the initial year and remaining funds are then carried forward into the following fiscal year. The budget resolution allows for any unspent funds for school capital projects to be carried forward into the next fiscal year. This allows for better accountability of the total cost of each project.

In an effort to maintain educational facilities that will handle the growing student population, the construction of a new middle school is underway and a new elementary school is being designed. Both projects are part of the Capital Improvement Plan for the county.

The implementation of a wastewater facility for Stonewall Elementary School is expected during FY 2004-2005.

**GOALS:**

To provide space for increasing enrollment in the Frederick County Public School System.

**BUDGET SUMMARY**

	FY 2003 Actual	FY 2004 Approved Budget	FY 2004 Estimated Budget	FY 2005 Adopted Budget	Increase (Decrease) FY 2004 App. To FY 2005	
					Amount	%
<b>Costs:</b>						
Personnel	0	0	0	0	0	0.00%
Operating	0	0	0	0	0	0.00%
Capital	27,775,147	25,800,000	33,833,038	250,000	(25,550,000)	-99.03%
<b>TOTAL</b>	27,775,147	25,800,000	33,833,038	250,000	(25,550,000)	-99.03%
<b>Revenue:</b>						
Fees	1,359,030	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	20,183,512	25,800,000	33,833,038	250,000	(25,550,000)	-99.03%
<b>TOTAL</b>	21,542,542	25,800,000	33,833,038	250,000	(25,550,000)	-99.03%
Full-time positions	0	0	0	0	0	0.00%

# AIRPORT CAPITAL OUTLAY

9500

**DESCRIPTION:**

PROMOTIONAL FUND: Funds are requested to continue to promote the airport's importance to the business and general aviation community. Promotion should generate more activity at the airport increasing revenues from fuel sales in addition to educating the community while supporting promotion of economic development.

ACQUIRE LAND BUFFLICK ROAD PRELIMINARY: The most recent Master Plan for Winchester Regional Airport calls for numerous parcels of land adjacent to airport property along Bufflick Road to be acquired for noise abatement. Some of these parcels also lie within the airport's approach surfaces for Runway 14 and need to be acquired fee simple.

**GOALS:**

Provide a safety-enhanced facility to meet current and future demands for air transportation as the community continues with economic development and growth.

**BUDGET SUMMARY**

	FY 2003 Actual	FY 2004 Approved Budget	FY 2004 Estimated Budget	<b>FY 2005 Adopted Budget</b>	Increase (Decrease) FY 2004 App. To FY 2005	
					Amount	%
<b>Costs:</b>						
Personnel	0	0	0	<b>0</b>	0	0.00%
Operating	2,806	0	11,028	<b>15,000</b>	15,000	100.00%
Capital	101,263	471,475	1,654,535	<b>1,062,725</b>	591,250	125.40%
<b>TOTAL</b>	<b>104,069</b>	<b>471,475</b>	<b>1,665,563</b>	<b>1,077,725</b>	606,250	128.59%
<b>Revenue:</b>						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	70,259	393,955	1,588,043	<b>1,022,380</b>	628,425	159.52%
Local	33,810	77,520	77,520	<b>55,345</b>	(22,175)	-28.61%
<b>TOTAL</b>	<b>104,069</b>	<b>471,475</b>	<b>1,665,563</b>	<b>1,077,725</b>	606,250	128.59%
Full-time positions	0	0	0	<b>0</b>	0	0.00%

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

**Last Ten Fiscal Years**

Fiscal Year	# of Permits	Property Value				
		Commercial Industrial Construction	# of Permits	Residential Construction	Commercial/Residential	Non-Taxable
1994-95	221	20,649,207	1,313	47,090,693	2,565,755,241	192,441,300
1995-96	193	22,829,732	1,391	47,995,360	2,645,924,021	200,783,000
1996-97	200	47,339,991	1,269	53,852,511	2,744,965,556	218,847,900
1997-98	171	20,757,146	1,047	51,975,748	2,847,726,208	223,348,500
1998-99	221	41,375,548	1,269	66,154,318	2,957,535,874	232,516,600
1999-00	192	72,899,520	1,558	68,979,282	3,081,652,197	264,737,561
2000-01	177	60,115,925	1,025	82,648,057	3,343,136,257	311,781,722
2001-02	201	56,296,826	1,449	117,074,274	3,645,894,766	362,658,372
2002-03	261	35,842,080	1,548	130,271,080	3,859,186,065	373,199,150
2003-04	256	68,260,057	1,432	134,940,560	4,112,467,100	391,462,900

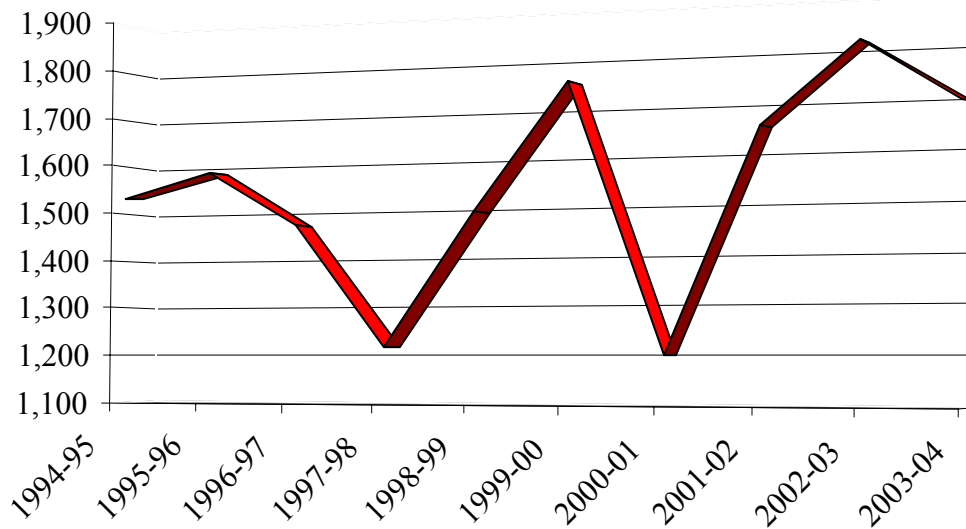
Note: 2003-04 includes data for July 2003 through May 2004 only.

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 and Tools</b>	<b>Mobile Homes</b>	<b>Public Utility</b>		<b>Total</b>
					<b>Real Estate</b>	<b>Personal Property</b>	
1994-95	2,545,677,135	295,171,335	137,159,812	18,972,992	152,848,058	911,618	3,150,740,950
1995-96	2,645,924,021	313,249,071	156,349,453	24,772,375	163,799,347	1,525,125	3,305,619,392
1996-97	2,708,112,775	392,434,457	163,617,271	27,977,702	158,282,200	1,404,079	3,451,828,484
1997-98	2,847,707,041	448,951,343	164,129,903	27,322,566	177,085,001	1,446,296	3,666,642,150
1998-99	2,957,535,874	488,131,686	171,195,719	27,279,966	186,452,596	1,151,445	3,831,747,286
1999-00	3,052,227,934	562,969,701	194,433,899	25,338,868	193,267,067	1,014,175	4,029,251,644
2000-01	3,307,251,040	618,705,456	220,973,344	25,936,422	209,575,199	1,058,556	4,383,500,017
2001-02	3,512,434,751	662,564,655	231,920,311	27,888,418	208,166,364	1,448,563	4,644,423,062
2002-03	3,859,186,065	718,675,249	241,511,125	30,878,860	202,735,245	1,617,850	5,054,604,394
2003-04	4,112,467,100	774,113,759	234,968,283	31,843,306	186,878,653	2,624,635	5,342,895,736

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

## Frederick County, Virginia

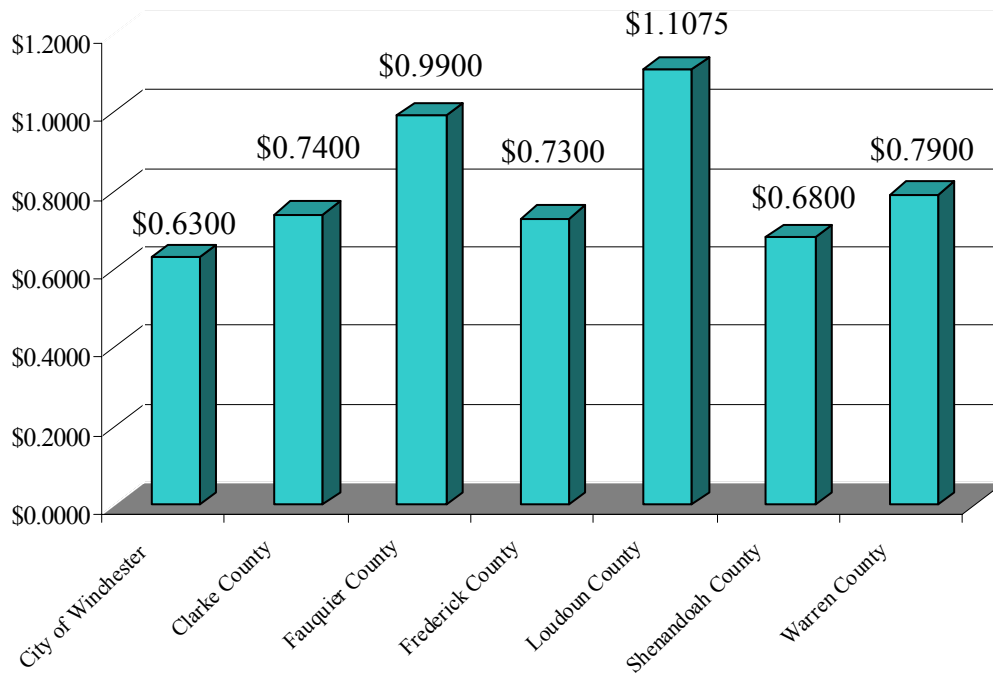
### Property Tax Rates

#### Last Ten Calendar Years

Calendar Year	Real Estate	Personal Property	Machinery and Tools	Mobil Homes	Public Utilities	
					Real Estate	Personal Property
1995	0.55	4.25	2.00	0.55	0.55	4.25
1996	0.60	4.25	2.00	0.06	0.60	4.25
1997	0.59	4.20	2.00	0.59	0.59	4.20
1998	0.06	4.20	2.00	0.59	0.59	4.20
1999	0.06	4.20	2.00	0.59	0.59	4.20
2000	0.64	4.20	2.00	0.64	0.64	4.20
2001	0.61	4.20	2.00	0.61	0.61	4.20
2002	0.61	4.20	2.00	0.61	0.61	4.20
2003	0.73	4.20	2.00	0.73	0.73	4.20
2004	0.73	4.20	2.00	0.73	0.73	4.20

Real Estate rates are based on 100% of fair market value.  
Tax rates are based on per \$100 assessed valuation.

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



**COUNTY OF FREDERICK, VIRGINIA**  
**Statement of Net Assets**  
**At June 30,2003**

	Governmental Activities	Business- Type Activities	Total	Component Units	
				School Board	Industrial Development Authority
<b>Assets:</b>					
Cash and cash equivalents	\$27,900,297	\$23,560,702	\$51,460,999	\$22,123,648	\$159,515
Receivables, net	3,956,272	583,042	4,539,314	73,634	300,000
Due from other governments	1,893,323	0	1,893,323	2,625,705	0
Intergovernmental loan	845,496	0	845,496	0	0
Prepaid expenses	640	0	640	0	1,677
Due from component unit School Board	9,762,491	0	9,762,491	0	0
Capital Assets:					
Land and construction in progress	44,611,563	2,297,263	46,908,826	5,528,108	0
Other capital assets, net of accumulated depreciation	51,369,583	8,438,489	59,808,072	40,774,517	0
Capital assets, net	\$95,981,146	\$10,735,752	\$106,716,898	\$46,302,625	\$0
Total assets	\$140,339,665	\$34,879,496	\$175,219,161	\$71,125,612	\$461,192
<b>Liabilities:</b>					
Accounts payable and accrued expenses	\$2,722,128	\$322,104	\$3,044,232	\$11,158,301	\$300,105
Claims payable	245,748	0	245,748	826,167	0
Compensated absences	1,691,043	89,002	1,780,045	935,312	0
Deferred revenue	1,321,258	0	1,321,258	630,647	0
Amounts held for others	201,553	0	201,553	0	0
Due to primary government	0	0	0	9,762,491	0
Long-term liabilities:					
Due within one year:					
Bonds, loan and capital leases payable	7,296,165	0	7,296,165	0	0
Early retirement incentive obligation	350,555	0	350,555	0	0
Due in more than one year:					
Bonds, loans and capital leases payable	99,172,337	0	99,172,337	0	0
Unamortized bond premiums	1,772,014	0	1,772,014	0	0
Unamortized bond defeasance costs	(565,980)	0	(565,980)	0	0
Accrued landfill remediation costs	0	6,633,256	6,633,256	0	0
Total liabilities	\$114,206,821	\$7,044,362	\$121,251,183	\$23,312,918	\$300,105
<b>Net Assets:</b>					
Invested in capital assets, net of related debt	(\$724,865)	\$10,735,752	\$10,010,887	\$46,302,625	\$0
Restricted:					
Capital projects	1,055,812	0	1,055,812	117,729	0
Unrestricted	25,801,897	17,099,382	42,901,279	1,392,340	161,087
Total net assets	\$26,132,844	\$27,835,134	\$53,967,978	\$47,812,694	\$161,087

**Frederick County, Virginia**

**Demographic Statistics**

**Last Ten Calendar Years**

<b>Calendar Year</b>	<b>Population (1)</b>	<b>Per Capita Income</b>	<b>School Enrollment</b>	<b>Unemployment Rate</b>
1993	49,700	18,846	9,049	5.1%
1994	51,200	19,872	9,272	4.4%
1995	52,000	20,789	9,632	4.4%
1996	53,200	21,844	9,981	4.1%
1997	54,900	22,480	10,215	3.6%
1998	55,900	24,388	10,407	2.6%
1999	57,000	25,517	10,541	2.1%
2000	59,209	27,170	10,676	1.6%
2001	61,200	28,578	10,778	2.6%
2002	62,600	29,063	10,969	2.8%

Sources: (1) Economic Development Commission  
(2) Includes City of Winchester  
(3) Frederick County School Board – September 30 of respective calendar year



**Frederick County, Virginia**  
**Principal Real Property Taxpayers**  
**At June 30, 2004**

<u>Taxpayer</u>	<u>Type of Business</u>	<u>Assessed Valuation (1)</u>	<u>Percentage of Total Assessed Valuation</u>
Potomac Edision	Utility - Electric Power	\$88,708,002	2.20%
Verizon Virginia	Utility - Communications	34,909,546	0.86%
H. P. Hood, Inc.	Dairy Plant	31,872,800	0.79%
Home Depot, USA	Distribution	24,781,900	0.61%
Washington Gas Light	Utility - Natural Gas	19,239,852	0.48%
American Telephone and Telegraph Co.	Uility - Communications	15,443,403	0.38%
General Electric Co.	Incandescent Lamps	14,174,400	0.35%
Kohl's Dept. Stores	Distribution	12,468,800	0.31%
Trex Company	Decking	12,423,400	0.31%
Fort Collier Group	Industrial Park	12,312,400	0.31%
<b>Total</b>		<b>\$266,334,503</b>	<b>6.60%</b>
Total assessed valuation for all real property - 2003 calendar year assessment		\$4,033,862,984	100.00%

(1) Percentage of total assessed valuation is based on 2003 tax year assessed value for real property taxes.

## Frederick County, Virginia

### Miscellaneous Statistics

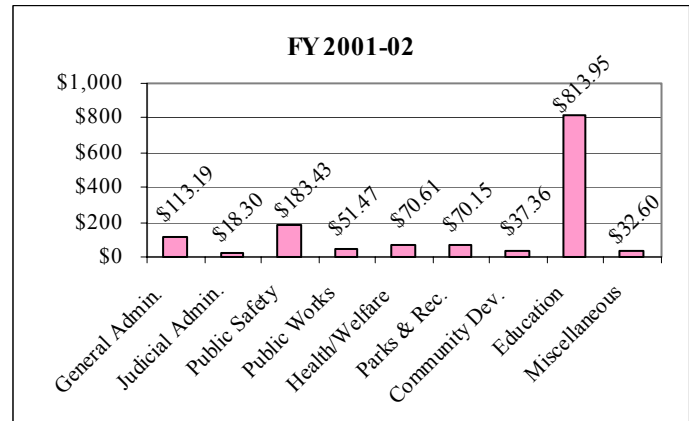
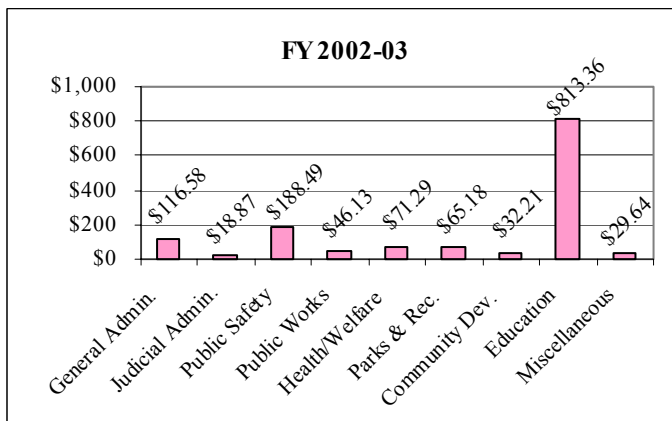
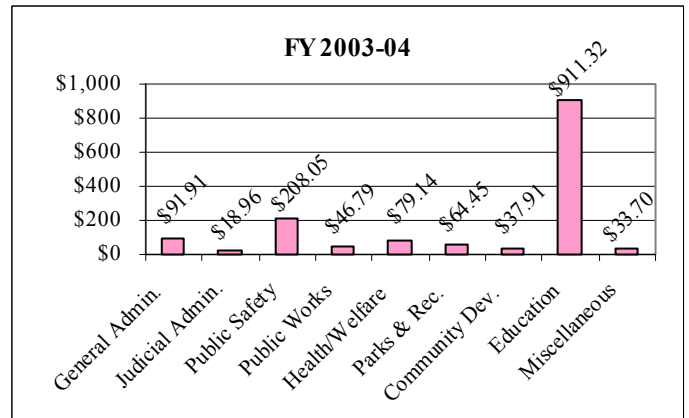
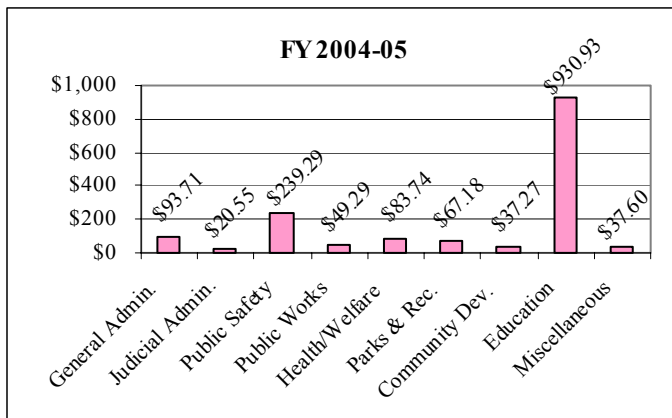
At June 30, 2004

Form of Government:	County Administrator	
Area:	427 square miles	
Fire Protection:	Number of volunteer fire stations	11
	Number of volunteer firefighters	350
Police Protection:	Number of stations	1
	Number of deputies	82
Education:	Elementary Schools	10
	Middle Schools	3
	High Schools	3
	Technical/Vocational/Alternate Center	1
	Regional Special Education Facility	1
	Number of students	11,267
	Number of instructional personnel	1,290
Parks and Recreation:	Number of regional parks	2
	Total acreage	415
	Number of community parks	6
	Total acreage	16
	Number of shelters	15
	Number of lakes	2
	Number of baseball/softball fields	11
	Number of playgrounds	3
	Number of tennis courts	10
	Number of basketball courts	4
	Number of frisbee golf courses (18 holes)	1
	Number of swimming pools	2
	Number of soccer fields	4
Building Permits Issued:	(Includes mobile homes)	1,688
Employees:	(Full-time)	496

## FREDERICK COUNTY TAXPAYER COSTS

	General Fund FY 2004-05	Per Capita \$	% of Total
General Administration	\$6,016,173	\$93.71	6.01%
Judicial Administration	1,319,141	20.55	1.32%
Public Safety	15,362,320	239.29	15.34%
Public Works	3,164,518	49.29	3.16%
Health/Welfare	5,376,185	83.74	5.37%
Parks & Rec./Cultural	4,313,212	67.18	4.31%
Community Development	2,392,802	37.27	2.39%
Education (includes Debt Svc.)	59,765,939	930.93	59.69%
Miscellaneous	2,413,923	37.60	2.41%
	\$100,124,213	\$1,559.56	100.00%

Dollar amounts are based on an estimated population of 64,200 and a total General Fund budget of \$100,124,213.



## 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.

**Basis of Budgeting:** The modified accrual is used as the basis for budgeting. Revenues are recognized in the accounting period in which they become available, except for property taxes not collected 45 days after year end. Expenditures are recognized in the accounting period when the liability is incurred, except for general long-term debt.

**Bonded Debt:** That portion of the indebtedness represented by outstanding bonds.

**BOP:** Bureau of Prisons

**BPOL:** Business, Professional and Occupational License (BPOL) refers to the license tax that is levied upon the privilege of doing business or engaging in a profession, trade or occupation in the County.

**Budget:** A financial plan for a specified period of time (fiscal year) that includes and estimate of resources required, and an estimate of resources available to finance such a plan.

**Budgetary Control:** The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriation and available revenues.

**Budgeted Funds:** Funds that are planned for certain uses but have not been formally or legally appropriated by the legislative body. The budget document that is submitted for Board approval is composed of budgeted funds.

<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>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>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>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>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>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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