

FREDERICK COUNTY, VIRGINIA

BOARD OF SUPERVISORS

2005-2006

Richard C. Shickle
Chairman of the Board

Gary W. Dove
Vice Chairman of the Board
Gainesboro District

Bill M. Ewing
Board Member
Opequon District

Gene E. Fisher
Board Member
Shawnee District

Barbara E. Van Osten
Board Member
Back Creek District

Lynda J. Tyler
Board Member
Stonewall District

Gina A. Forrester
Board Member
Red Bud District

FREDERICK COUNTY, VIRGINIA

OFFICIALS

2005-2006

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	Mark 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 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 Dept. District Administrator	David Crabtree
Sanitation Authority Chairman	James T. Anderson
Sanitation Authority Director	Wellington H. Jones
Frederick County Extension Agent	Cynthia Marston
General Registrar	Richard S. Miller
School Board Chairman	Lawrence K. Van Hoose
Superintendent of Schools	William C. Dean



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Frederick County
Virginia**

For the Fiscal Year Beginning

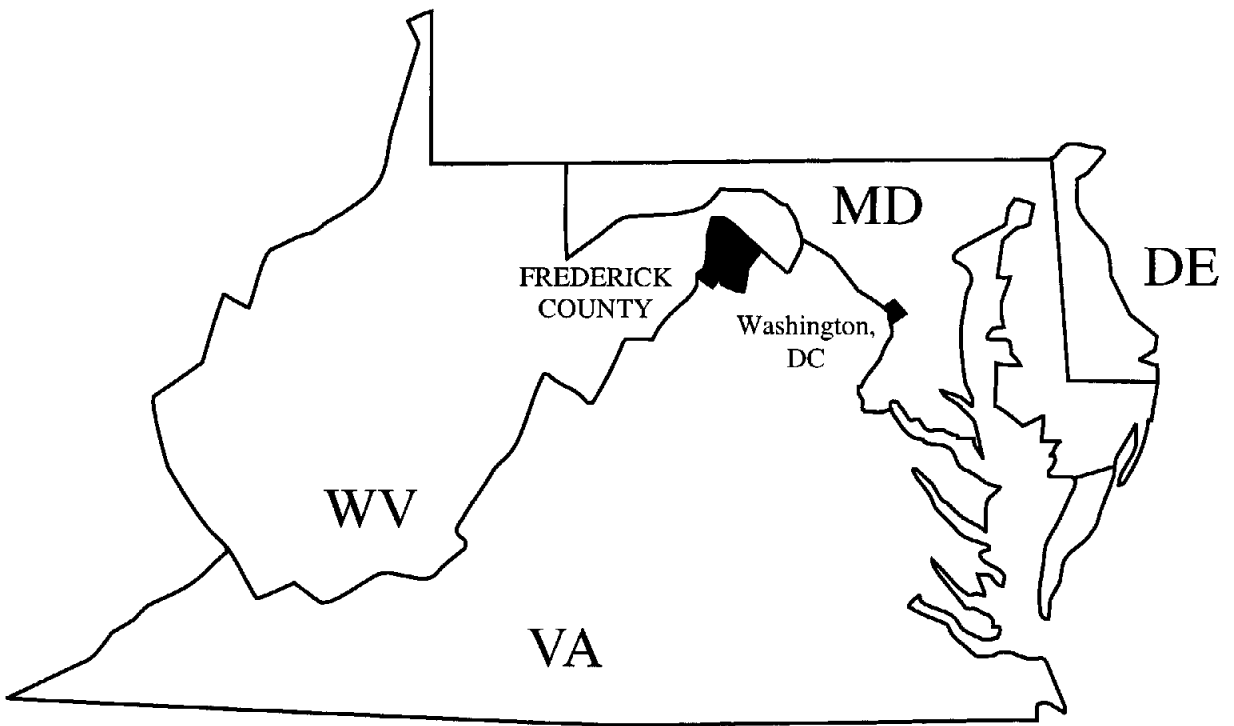
July 1, 2004

President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Frederick County, Virginia for its annual budget for the fiscal year beginning July 1, 2004. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communications device.

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



**FREDERICK COUNTY, VIRGINIA
ANNUAL BUDGET
FISCAL YEAR 2005-2006**

Table of Contents

	<u>Page No.</u>
Budget Message	i
Financial Management Policies and Programmatic Goals	viii
County Organizational Chart	xii
 <i>BUDGET SUMMARY</i>	
The Budget Process	1
Budget Calendar	2
Debt Management	3
Debt Service Requirements on Currently Outstanding Bonds	4
Statement of Long-Term Indebtedness	5
Total County Revenues - Graph	6
Total County Expenditures - Graph	7
General Fund Revenues - Graph	8
General Fund Expenditures - Graph	9
Budget Summary by Category	10
Summary of Budgeted Full-time Personnel	14
Summary of Part-time Personnel	15
County Expenditures by Source	16
Ten-Year Budget Comparison	18
General Fund Revenues	19
General Fund Revenue Comparison - Graph	20
General Fund Revenue Analysis - Graph	21
Property Tax Revenue - Graph	22
Tax-Exempt Status for Non-Profit Organizations	23
Clarke-Frederick-Winchester Regional Jail Fund Revenues	32
Frederick-Winchester Landfill Fund Revenues	33
Division of Court Services Fund Revenues	34
Shawneeland Sanitary District Fund Revenues	35
Airport Authority Operating Fund Revenues	36
Consolidated Maintenance Fund Revenues	37
School Operating Fund Revenues	37
School Capital Fund Revenues	41
School Debt Service Fund Revenues	42
School Food Service Fund Revenues	42
School Trust Fund Revenues	43
School Textbook Fund Revenues	43
School Construction Fund Revenues	44
NREP Operating Fund Revenues	45

NREP Textbook Fund Revenues	45
Airport Authority Capital Project Fund Revenues	46
Unemployment Compensation Fund Revenues	46
Statement of Estimated Undesignated and Designated Fund Balance	47
Basis of Financial Reporting	51
Basis of Budgeting	52
Significant Components of Document	53
Profile of Frederick County	54

ADMINISTRATION

Board of Supervisors	59
County Administrator	61
Personnel	63
Independent Auditor	65
Commissioner of the Revenue	66
Board of Assessors	68
Treasurer	69
Finance	71
Data Processing	73
Geographic Information Systems	75
Other	77
Electoral Board	78
General Registrar	79

JUDICIAL ADMINISTRATION

Circuit Court	82
General District Court	83
Juvenile and Domestic Relations Court	84
Clerk of the Circuit Court	85
Law Library	87
Detox Center	88
Commonwealth's Attorney	89
Victim/Witness Program	91

PUBLIC SAFETY

Sheriff	94
Volunteer Fire Departments	96
Ambulance and Rescue Service	97
Public Safety Contributions	98
Juvenile Court Probation	99
Inspections	101
Medical Examiner - Coroner	103
Fire and Rescue	104
Public Safety Communications	106

PUBLIC WORKS

Road Administration	109
Street Lights	110
General Engineering	111
Refuse Collection	113
Refuse Disposal	115
Litter Control	116
Maintenance Administration	117
County Office Buildings	119
Animal Shelter	120

HEALTH AND WELFARE

Local Health Department	123
Northwestern Community Services	124
Eligibility Administration	126
Public Assistance	127
Revenue Maximization	128
State and Local Hospitalization	129
Area Agency on Aging	130
Property Tax Relief for Elderly - Handicapped	131
Services - Administration	132
Foster Care Recruitment	133
Fuel Assistance Administration	134
VIEW Program	135
Day Care Administration	136
Fraud Free Program	137
Hard-To-Serve Grant/Independent Living	138

COMMUNITY COLLEGE

Community College	139
-------------------	-----

PARKS, RECREATION & CULTURAL

Parks and Recreation - Administration	142
Parks Maintenance	143
Recreation Centers	144
Clearbrook Park	145
Sherando Park	146
Regional Library	147

COMMUNITY DEVELOPMENT

Planning and Development	149
Economic Development Commission	151
Zoning Board	153
Building Appeals Board	154
Northern Shenandoah Valley Regional Commission	155

Gypsy Moth Suppression/Biosolids	156
Soil and Water Conservation District	157
Extensions	159

MISCELLANEOUS

Transfers	161
-----------	-----

OTHER FUNDS

Clarke-Fauquier-Frederick-Winchester Adult Detention Center Fund	162
Refuse Disposal - Landfill Fund	164
Division of Court Services Fund	166
Shawneeland Sanitary District Fund	171
Airport Authority Operating Fund	173
Unemployment Compensation Fund	175

SCHOOL FUNDS

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

CAPITAL FUNDS

Capital Improvements Plan	191
School Construction Capital Project	198
School Capital Fund	199
Airport Authority Capital Outlay	200

STATISTICS

Property Value and Construction	201
Building Permits Issued - Graph	201
Assessed Valuation of All Taxable Property	202
Property Tax Rates	203
Tax Comparison	203
Statement of Net Assets - All Funds	204
Demographic Statistics	205
Principal Real Property Taxpayers	206
Miscellaneous Statistics	207
Taxpayer Costs	208

GLOSSARY	209
-----------------	-----

INDEX



John R. Riley, Jr.
County Administrator

540/665-5666
Fax 540/667-0370

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

July 1, 2005

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 2005-2006. 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 2006 Budget Process, Development and Issues

The FY 2006 budget process began with a reassessment of all real property taking effect on January 1, 2005. The adopted tax rate for FY 2004-2005 was 73 cents. With the reassessment bringing in additional revenue due to higher property values, the tax rate needed to be rolled back. Several tax rates and scenarios were reviewed and discussed from the neutral rate, which is the tax rate exhibiting no increase in tax revenue, of 50 cents to as high as 55 cents. The scenarios displayed various ways to distribute the increased revenue between the General Fund and the School Funds. The scenarios included different levels of capital funding for both Funds as well as taking into account the windfall that would be received in June 2005 from the increased property values. It was a very difficult process to ascertain the importance of requests from both the General Fund and the School Operating Fund and to balance the sensitive issues of county services such as public safety and the education of county students.

The budget was advertised with a proposed tax rate of 55 cents per \$100 of assessed value. The county held a public hearing on the proposed FY 2006 budget on March 28, 2005. Those that spoke on the issues included senior citizens who wanted increased funding for a non-profit agency on aging, local business people showing support for the tourism sector and increased funding for the tourism program, county firefighters showing support of hiring additional career firefighters, school advocates who wanted increased funding for the school system and those taxpayers whose home values increased drastically and were not willing to accept an increase in the tax rate.

A budget worksession was held between the public hearing and the adoption of the budget. After much deliberation, a majority vote was reached to write the budget resolution with a tax rate of 52 1/2 cents. The adoption of the FY 2005 budget took place on April 13, 2005. This rate gave the General Fund and the Schools \$1,000,000 each for capital purchases while also relying on the windfall from the June collection as well as fund balance funding to balance the budget.

The proposed FY 2006 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.

Significant changes in the General Fund and school system budgets included in FY 2006 are as follows:

General Fund

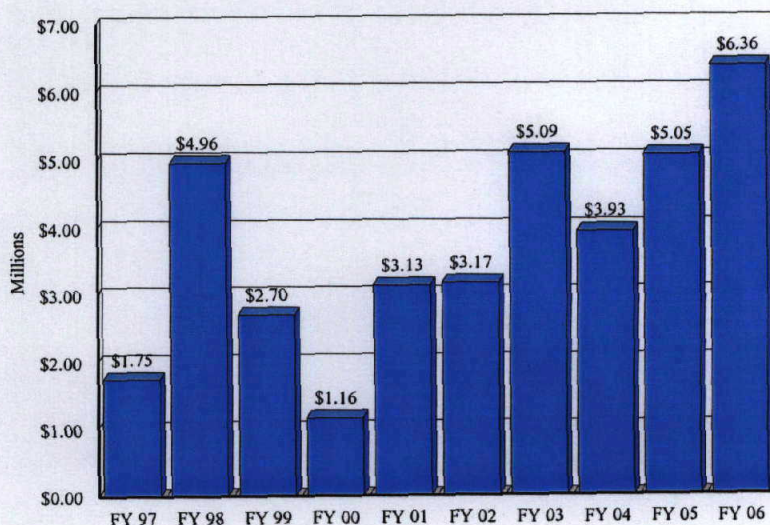
- ▶ Fourteen new positions to be added to the departments of County Administrator (position to be shared with the Finance and Personnel Departments), G. I. S., Registrar, Sheriff, Inspections, Public Safety Communications, Engineering, Animal Shelter, Parks and Recreation and Shawneeland.
- ▶ 25 new vehicles for various departments (18 for Sheriff's Office).
- ▶ Funding for the purchase of laptop computers for the Board of Supervisors to move towards a paperless agenda for Board meetings.
- ▶ Updating the G. I. S. mapping of the county.
- ▶ 5% Cost of Living Adjustment included for county employees.

School Funds

- ▶ 60 new positions, including 41 for the opening of Admiral Richard E. Byrd Middle School, start-up staffing for the eleventh elementary school, special education needs and enrollment growth.
- ▶ An average 4.3% increase is included to enhance teacher salary scales and 3% - 5.4% increase is included to enhance administration and support salary scales.
- ▶ A 7% increase in health insurance premiums.
- ▶ An allocation of \$1,000,000 for capital funding is included.

The Board of Supervisors approved General Fund allocations to the school operating fund of \$52.9 million, \$1,000,000 to the school capital fund and \$11.4 million to the school debt service fund, an increase of \$5.7 million over FY 2005. The General Fund budget increased by \$9.2 million over FY 2005, which includes the transfers to school operating and school debt. In order to support these increases, approximately \$6.3 million was utilized from fund balance. This is an increase of \$1.3 million compared to the use of fund balance in FY 2005. 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.

Use of Fund Balance to Balance Budget

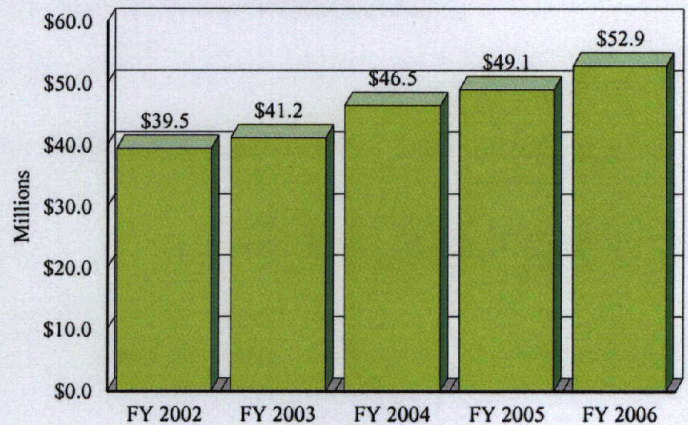


The Public Hearing on the FY 2006 budget, which gives county residents a chance to voice their opinions, consisted of approximately fifty-five speakers. Requests for full funding for the school system was the popular opinion of the speakers.

County Expenditures

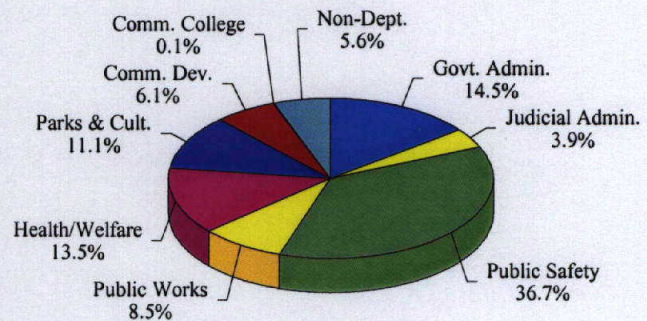
The total county budget for FY 2006 is \$202.6 million, an increase of 12% from the FY 2005 adopted budget. This figure does not include transfers made between various funds. The transfer from the General Fund to the School Operating Fund equals \$52,972,510, an increase of \$3,807,979 over FY 2005. Looking back five years, the transfer to the School Operating Fund has increased 34%, or \$13,462,643. A transfer to the School Capital Fund in the amount of \$1,000,000 for capital purchases is also included in FY 2006. Another transfer occurs between the General Fund and the Regional Jail Fund. This contribution totals \$1,925,798 and has increased 129% or \$1,084,479 over the last five years.

Transfer to School Operating Fund



General Fund

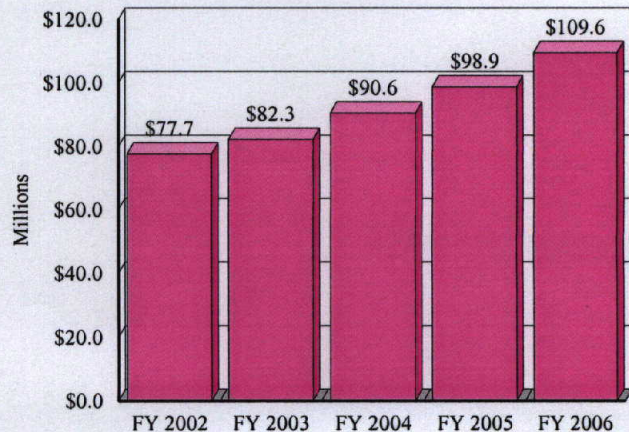
The General Fund budget totals \$41.9 million, excluding school and jail transfers, an increase of 8%, or \$3,266,495, over FY 2005. Of that amount, \$2.2 million is attributed to salary and fringe increases for new positions hired in FY 2005 and FY 2006 as well as increases in salaries for the current workforce. Several operating and capital increases include a G. I. S. mapping update, social services mandates, maintenance needs and Sheriff capital needs. General Fund expenditures have increased 34%, or \$10.6 million over the past five years.



School Operating Fund

The School Operating Budget for FY 2006 is \$109.2 million, which is an increase of 10% over FY 2005. Over the past five years, the School Operating Fund has increased 40%, or \$31.5 million. This budget is based on a projected student enrollment of 12,044. Student enrollment has risen by 1,179 from September 1999 to September 2004. Over the last ten years, student enrollment has increased 26% or 2,470 students.

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 shown below. Appropriation is approved as the projects are initiated.

- An eleventh elementary school at an approximate cost of \$15,839,000 is the first school CIP priority. The increase in the number of primary school age students has resulted in an expanding elementary school population. A 25-acre site for this project has been acquired and is located on 522 South (adjacent to Admiral Richard E. Byrd Middle School). The project estimate includes architectural and engineering services as well as all permits and fees, site evaluation and development, construction and equipment purchases. The eleventh elementary school will open in the fall of 2006.
- 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 estimated cost of the project is \$8,400,000.
- 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.
- A replacement school for Gainesboro Elementary School is anticipated for the fall of 2007. Land for the replacement school is located on Route 522 North, east of the current Gainesboro Elementary School.
- Renovation of Robert E. Aylor, James Wood High School, Apple Pie Elementary and Bass Hoover Elementary are four other projects in line for the capital improvement plan. Project estimates will be determined when design and scoping of the projects are complete.
- Land acquisition for a fourth high school and a fifth middle school is necessary to accommodate future construction of these schools within the next few years. Enrollment growth will cause existing capacity to be exceeded by as early as 2008.

County Revenues

The tax rates are assessed as follows:

Real Estate	\$.525 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 2006 revenue plan includes the use of approximately \$6.3 million of the county's projected unreserved fund balance. The June 30, 2005 fund balance is projected to reach approximately \$23.4 million. At July 1, 2005, this amount will be reduced to approximately \$17.1 million to balance the proposed budget.

The Board of Supervisors and the Finance Committee recognizes 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 2005-2006 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., Sheriff, Fire and Rescue, Public Safety Communications and Planning and Development
- Furniture and ADP equipment for various departments
- Continued reduced hours of operation at compactor sites throughout the county
- Replacement lockers and benches for Clearbrook and Sherando pools
- Water Slide/Spray Ground at Sherando Park
- Play structure at Sherando Park
- Soccer Complex and Parking Lot paving at Sherando Park
- Maintenance Shop Addition at Sherando Park
- Replacement vehicles for Fire and Rescue, Sheriff's Office and Planning and Development

The elimination of requested new positions is the hardest obstacle to overcome. The Fire and Rescue Department alone requested 21 new firefighting/EMT positions. Overtime costs in this department have skyrocketed due to increased workloads. County officials are hopeful that the volunteer firefighter system within Frederick County will help alleviate the pressure on the career firefighters.

The School Board presented a proposed School Operating Fund Budget totaling \$112,064,555. The approved budget totals \$109,613,024 for the School Operating Fund, \$2,451,531 less than requested. The School Board reduced their proposed FY 2006 budget request by \$1,905,267 prior to submission to the Board of Supervisors.

The requests that were removed from the School Board's requested FY 2006 operating budget include the following:

- Reduced instructional, vocational and resource staffing requests by 19 full-time equivalents equating to \$956,623.
- Reduced infrastructure staffing needs (bus drivers, administration, clerical, custodial) by 14 full-time equivalents resulting in \$552,780.
- Eliminated the phase in of middle school team planning for grade 7 reducing the budget by 8 full-time equivalents or \$407,072.
- Reduced special education staff requests by 7 full-time equivalents equating to \$157,370.
- Reduced group health insurance premiums by 2%, \$175,000.
- Reduced costs associated with substitutes, payouts and workers compensation by \$103,133.

The requests that were removed from the Superintendent's requested operating budget include the following:

- Reduced instructional, transportation, maintenance, technology, human resource, finance and facilities staffing requests by \$414,924.
- Eliminated the phase in of middle school team planning for grade 8 reducing the budget by 8 full-time equivalents or \$407,072.
- Reduced staffing requests for special education bus aides by 4 full-time equivalents equating to \$63,271.
- Reduced requested salary increases for division employees by \$1,000,000.
- Reduced Frederick County's share of Northwestern Regional Education Program (NREP) by \$65,000.

These requests were not included in the FY 2006 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 the Geographical Information System (G.I.S.).
- Continue to upgrade the county's web site for increased accessibility and service to county residents. Paying taxes on-line is increasing in popularity.
- Improve quality security at county facilities.
- Work with the newly appointed Audit Committee and independent auditor in areas that interrelate to the Sarbanes-Oxley Act.
- Review the county's current assessment of real property to determine if a different time line would result in a more equitable distribution of tax burden and a positive revenue source.
- Review Tax Relief for the Elderly and Handicapped to evaluate if the guidelines and qualifications are supportive of those in most need.
- Study the land-use deferment program to assure that the program is within the goals of the Board of Supervisors and is meeting the needs of those eligible for land-use deferment.
- An employee committee has been formed to study areas that the county government could be improved and made more efficient for both taxpayers and employees.

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 of an eleventh elementary school serving 644 students in grades K-5 targeted to open in the fall of 2006.

Admiral Richard E. Byrd Middle School, the 4th middle school in Frederick County, is approaching completion and will open in the fall of 2005. This will alleviate the overcrowding issue at the middle school level.

The renovation of the Old Frederick County Courthouse at 9 Court Square is nearing completion. A majority of the project funding was derived from Frederick County. Grants were received from the Department of Historic Resources in the amount of \$150,000 and the Shenandoah Valley Battlefield Association in the amount of \$10,000. The renovated courtroom will become a public meeting room for special events.

In accordance with the Public-Private Education Act (PPEA), the county has entered into negotiations with a local developer for construction of a new Public Safety Center near the Winchester Regional Airport.

The new Frederick County Animal Shelter will be constructed adjacent to the new work release facility on property owned by the regional jail facility in the Fort Collier Industrial Park. The animal shelter will include approximately 13,000 square feet of finished space and an approximate 1,000 square feet of combined sally port and storage area. The finished area will include 37 dog runs and sufficient space for approximately 86 cat cages. The separate dog and cat areas will include isolation and quarantine space for injured and/or sick animals. Also, separate areas have been

designated for puppies and nurseries. The HVAC system will be designed to provide zoned heating and cooling as well as biological air treatment to prevent the spread of diseases. Fresh air changers will meet or exceed the state veterinary requirements. The plumbing design will accommodate daily wash down in the canine areas. Special floor finishes will be incorporated in these areas to accommodate the daily exposure to wash water and disinfectants.

Since 2000, the Regional Jail has experienced an 84% growth rate. A study of population was completed that projects an increase in inmate population for FY 2016 of approximately 977. The Regional Jail requested approval to build a new Community Corrections Center for an additional 204 beds. This facility will be located on property adjacent to the current jail facility and construction was started in June 2004. In addition, the Regional Jail requested to add to the existing facility a third housing unit for another 96 beds. These new accommodations are expected to be completed in FY 2007. The plans were approved by the Jail Board, by the four localities, and by the State of Virginia, which will be contributing approximately 46% of the cost. In order to issue construction bonds in its own right, the jail reorganized from a Jail Board to a Jail Authority. The overall cost of this construction is estimated at \$23,000,000.

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 and construction of an indoor aquatic facility. 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. Wal-Mart is locating a supercenter within Frederick County near the Winchester Medical Center at the intersection of Route 50 West and Route 37. Several local businesses, including H. P. Hood, Annandale Millworks and Homeland Security are also expanding in the county.

Growth in Frederick County is skyrocketing. Housing permits reached an all-time high in May 2005 in Frederick County with 265 permits issued. As residential construction increases, commercial construction follows due to the rise in population in this area. According to the Weldon Cooper Center for Public Service with the University of Virginia, the population in 2010 in Frederick County will be as high as 72,300. Population in the county is anticipated to creep up to 84,300 by 2020 and much higher in 2030 with an estimate of 96,100 residents. As the Washington Metropolitan area continues to expand, Frederick County and the surrounding area will continue to see an influx of new homeowners. Frederick County maintains a mix of rural and urban settings. This along with the county's close proximity to the Washington area continues to draw people willing to commute but able to live in such a desirable area with a growing retail base and low real estate tax rate.

County officials, staff and the community need to continue to work together to promote and enhance the county in which we all live. It is a continuing goal that Frederick County 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 a 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 ratio of net general obligation debt to assessed value.
- To encourage conservative yet responsible management of resources to meet current and future capital and operational 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 percent 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 ratio 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

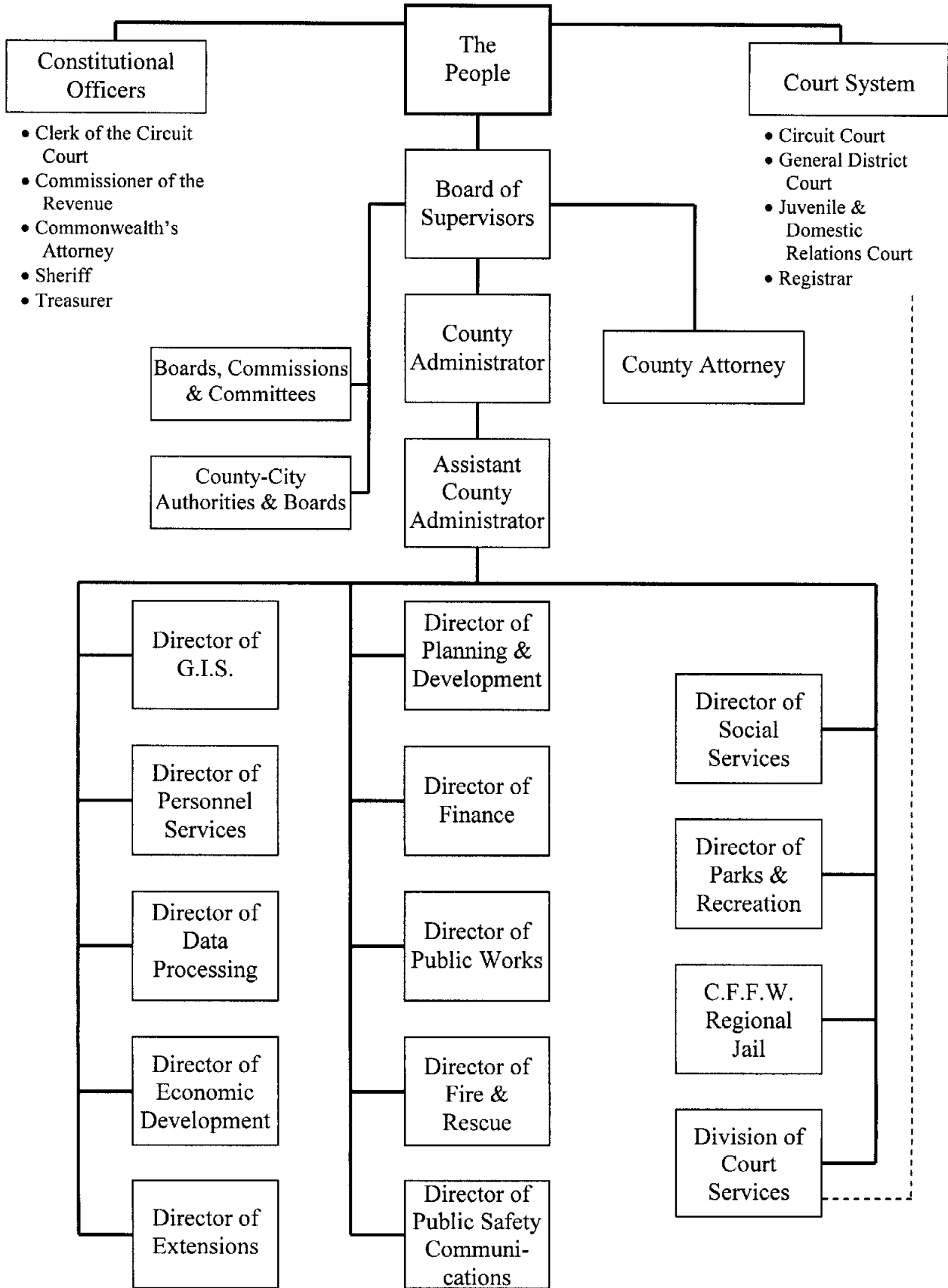
- Disbursement, collection and deposit of funds will be scheduled to ensure maximum cash availability.
- When permitted by law, the county will pool cash from several different funds for investment purposes.
- The county will invest all of its idle cash on a continuous basis. County investments are made 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 2006

With the county's financial management policies as a guide, the Board of Supervisors, School Board and county staff drafted the Fiscal Year 2006 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 reflect 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 to 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 2005-2006 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.

This budget process was different than in prior years. Normally, the Board of Supervisors holds several budget worksessions with the Finance Committee and School Board. This year, budget worksessions were also held with county departments. Each department was allocated time before the Board of Supervisors and Finance Committee to explain their operations, budget needs and long-term goals. This dialogue was very beneficial to the Board of Supervisors in understanding the numerous needs of the county as well as long-term planning.

Another major factor in this budget process was the impact of the county-wide real property reassessment. Before the budget could be advertised, the county had to first hold a public hearing and set a proposed real estate tax rate. The Code of Virginia is very precise on how the impact of the reassessment is advertised. The county first had to determine what tax rate was revenue neutral. If the proposed real estate tax rate was greater than the calculated neutral tax rate, the county had to advertise for public hearing a tax increase as a result of the reassessment. The county held a public hearing on the impact of the reassessment on March 9, 2005. The advertised tax increase was ten percent. The average increase was 46 percent, with over 70 percent of the taxpayers being impacted by an amount greater than the average increase.

The public hearing for the proposed FY 2006 budget was held on March 28, 2005. The proposed budget was \$203 million, representing a 12 percent increase over the previous year's \$180 million budget and would result in increased taxes for the majority of homeowners. More than fifty people spoke, most urging to increase funding to the school system.

On April 13, 2005, the Board of Supervisors approved a \$203 million budget for Fiscal Year 2005-2006. Funding from the advertised budget to the adopted budget did not deviate a great deal with the exception of funding sources. The Board of Supervisors voted to fund the FY 2006 budget with about \$5.7 million from the county's reserves. Funding from reserves allowed the Supervisors to reduce the advertised tax increase from ten percent to five percent.

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 this criteria are taken to the Finance Committee for a recommendation of approval or disapproval. The

Budget Calendar FY 2005 - 2006

Month	Action
November 4, 2004	Directors receive budget instructions for submitting request
November, 2004	Directors prepare budgets
December 6, 2004	Budget submissions due to Finance Department to prepare budget packets for Board of Supervisors and Finance Committee
January, 2005	Distribution of Budget Packets to Board of Supervisors and Finance Committee; County Administrator conducts preliminary review of budgets submitted by Directors
February, 2005	Proposed budget decisions and preparation of proposed budget
March 18, 2005	Budget advertised in newspaper
March 28, 2005	FY 2005-2006 Budget Public Hearing
April 13, 2005	FY 2005-2006 Budget Adoption
May-July, 2005	Preparation of Adopted Budget Document and submission of budget for award
July 1, 2005	Implementation of Fiscal Year 2005-2006

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 2006 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 2006 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, 2004, the county had a number of bonded debt issues outstanding in the amount of \$113,617,493. 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, 2004, the county's net general obligation debt was 2.15% 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.

Frederick County, Virginia

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

June 30, 2004

<u>Year Ending June 30,</u>	<u>Long-term Debt</u>		<u>Capital Leases</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2005	8,159,748	5,331,517	33,595	4,555
2006	8,559,238	5,026,494	35,115	3,035
2007	8,113,182	4,621,270	36,704	1,446
2008	7,633,751	4,228,561	9,432	106
2009	7,569,905	3,846,741	--	--
2010 - 2014	33,296,084	13,901,999	--	--
2015 - 2019	25,072,655	6,777,719	--	--
2020 - 2024	14,787,930	1,619,524	--	--
2025	425,000	10,838	--	--
Total	<u>\$113,617,493</u>	<u>\$45,364,663</u>	<u>\$114,846</u>	<u>\$9,142</u>

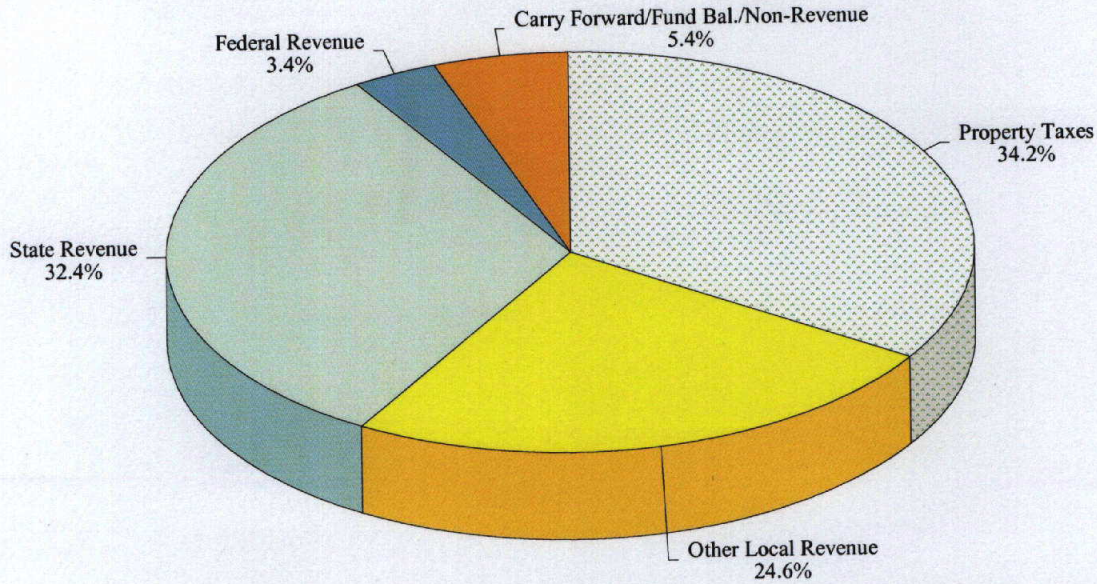
Frederick County, Virginia

Statement of Long-Term Indebtedness

Year Ending June 30, 2005

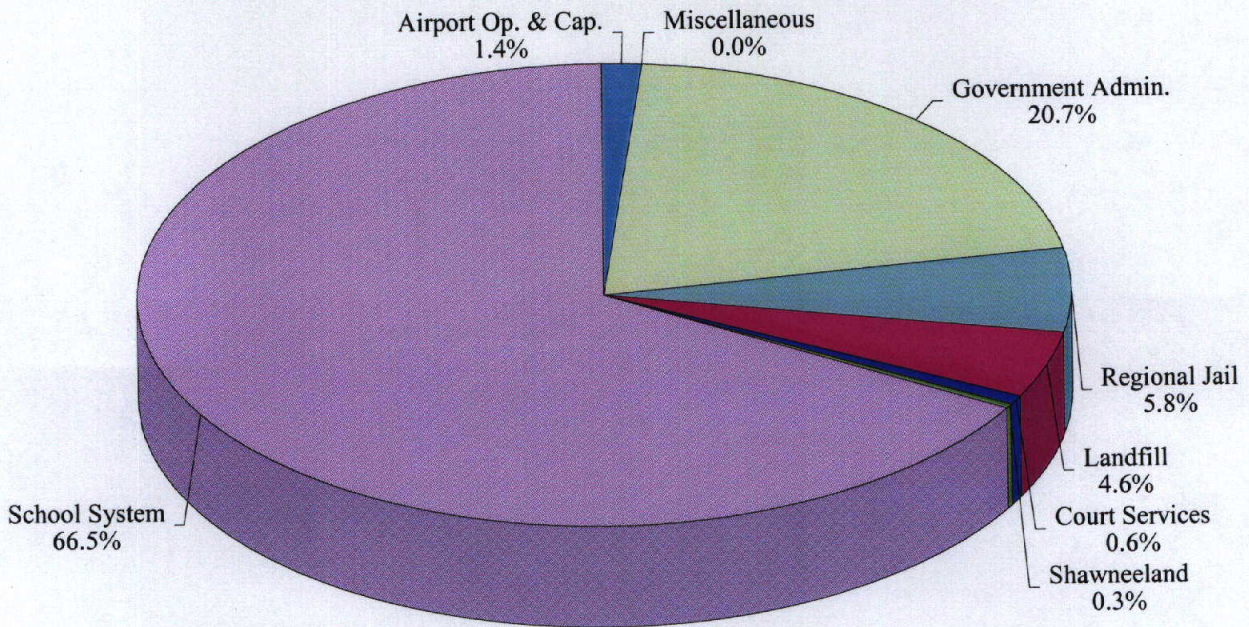
<u>Description</u>	<u>Authorized And Issued</u>	<u>Prior Year Payments</u>	<u>Balance July 1 2004</u>	<u>Incurred During 2004-05</u>	<u>Total Columns 3 & 4</u>	<u>Principal Paid During 2004-05</u>	<u>Outstanding June 30 2005</u>
<u>School Debt Fund</u>							
Armel/Gainesboro	2,010,000	1,220,000	790,000		790,000	105,000	685,000
Sherando/Park Project	5,350,000	3,460,000	1,890,000		1,890,000	250,000	1,640,000
FCMS Renovations	755,132	404,378	350,754		350,754	39,297	311,457
Sherando High School	3,820,000	2,320,000	1,500,000		1,500,000	205,000	1,295,000
Sherando High School	5,740,000	3,490,000	2,250,000		2,250,000	270,000	1,980,000
Refinanced Bonds	21,705,000	15,450,000	6,255,000		6,255,000	1,090,000	5,165,000
School Bonds	990,000	990,000	0		0	0	0
Stonewall/Senseny/Admin /Redbud	3,700,000	1,480,000	2,220,000		2,220,000	185,000	2,035,000
Stonewall/Senseny Road	1,200,000	420,000	780,000		780,000	60,000	720,000
Stonewall	1,355,000	420,000	935,000		935,000	70,000	865,000
Armel/Middletown Add.	3,200,000	800,000	2,400,000		2,400,000	160,000	2,240,000
Orchard View Elem.	4,650,000	940,000	3,710,000		3,710,000	235,000	3,475,000
Orchard View Elem.	4,100,000	820,000	3,280,000		3,280,000	205,000	3,075,000
3rd HS/Land 11th Elem/4th MS	18,600,000	2,400,000	16,200,000		16,200,000	1,200,000	15,000,000
Millbrook High School (MHS)	6,150,000	620,000	5,530,000		5,530,000	310,000	5,220,000
MHS, JWMS Renovations	8,385,000	420,000	7,965,000		7,965,000	420,000	7,545,000
MHS, JWMS, 4th MS	3,315,000	170,000	3,145,000		3,145,000	170,000	2,975,000
Millbrook High School	3,782,296	173,528	3,608,768		3,608,768	175,928	3,432,840
MHS, JWMS	12,655,000	0	12,655,000		12,655,000	635,000	12,020,000
Byrd Middle School	5,980,000	0	5,980,000		5,980,000	300,000	5,680,000
Byrd MS, 11th Elem.	8,580,000	0	8,580,000		8,580,000	0	8,580,000
Byrd MS, 11th Elem.	8,550,000	0		8,550,000	8,550,000	0	8,550,000
Byrd MS, 11th Elem.	5,995,000	0		5,995,000	5,995,000	0	5,995,000
<u>State Literary Fund Loans</u>							
NREP	1,000,000	850,000	150,000		150,000	50,000	100,000
Indian Hollow Elem. School	2,000,000	1,500,000	500,000		500,000	100,000	400,000
D.J. Howard Addition	540,600	405,450	135,150		135,150	27,030	108,120
Middletown Elem. School	1,839,424	1,196,000	643,424		643,424	92,000	551,424
Redbud Run Elem. School	5,000,000	1,750,000	3,250,000		3,250,000	250,000	3,000,000
Sherando High Addition	1,500,052	525,014	975,038		975,038	75,002	900,036
James Wood High Addition	2,142,948	750,029	1,392,919		1,392,919	107,147	1,285,772
Stonewall Elem. School	4,640,000	1,392,000	3,248,000		3,248,000	232,000	3,016,000
Senseny Road Addition	3,000,000	900,000	2,100,000		2,100,000	150,000	1,950,000
<u>Other Indebtedness</u>							
DJ Howard Buyout	2,597,500	1,855,357	742,143		742,143	371,071	371,072
TOTAL	164,827,952	47,121,756	103,161,196	14,545,000	117,706,196	7,539,475	110,166,721

FY 2005-2006 Total County Revenues \$202,669,299



	2003-04 Budgeted	2003-04 Actual	2004-05 Budgeted	2004-05 Estimated	2005-06 Adopted	% of Total
Total County Revenues						
Local Revenue						
Property Taxes	58,890,446	62,352,842	65,440,188	67,289,332	69,259,274	34.2%
Other Local Revenue	32,762,427	37,520,342	36,091,674	42,871,570	41,641,487	20.5%
Other Local Revenue - School Funds	6,110,161	7,225,811	7,270,748	7,364,047	8,262,118	4.1%
Subtotal	97,763,034	107,098,995	108,802,610	117,524,949	119,162,879	58.8%
State Revenue						
General Fund	6,453,323	7,539,594	6,432,719	6,984,105	6,682,077	3.3%
School Funds	41,799,362	42,283,464	46,486,676	48,983,228	53,495,221	26.4%
Other Funds	4,540,961	4,705,836	4,791,860	6,350,282	5,579,700	2.8%
Subtotal	52,793,646	54,528,894	57,711,255	62,317,615	65,756,998	32.4%
Federal Revenue						
General Fund	303,705	240,915	189,405	462,141	201,755	0.1%
School Funds	5,095,314	4,356,000	5,996,056	5,709,745	5,900,313	2.9%
Other Funds	546,375	498,064	1,298,000	1,057,702	755,600	0.4%
Subtotal	5,945,394	5,094,979	7,483,461	7,229,588	6,857,668	3.4%
Carry Forward/Fund Balance/Non-Revenue						
General Fund	3,937,500	844,009	5,054,387	0	6,367,443	3.1%
School Funds	27,893,760	27,849,810	1,336,266	34,786,796	1,633,524	0.8%
Other Funds	22,419	942,030	144,108	27,990	2,890,787	1.4%
Subtotal	31,853,679	29,635,849	6,534,761	34,814,786	10,891,754	5.4%
Total Revenue	188,355,753	196,358,717	180,532,087	221,886,938	202,669,299	100.0%

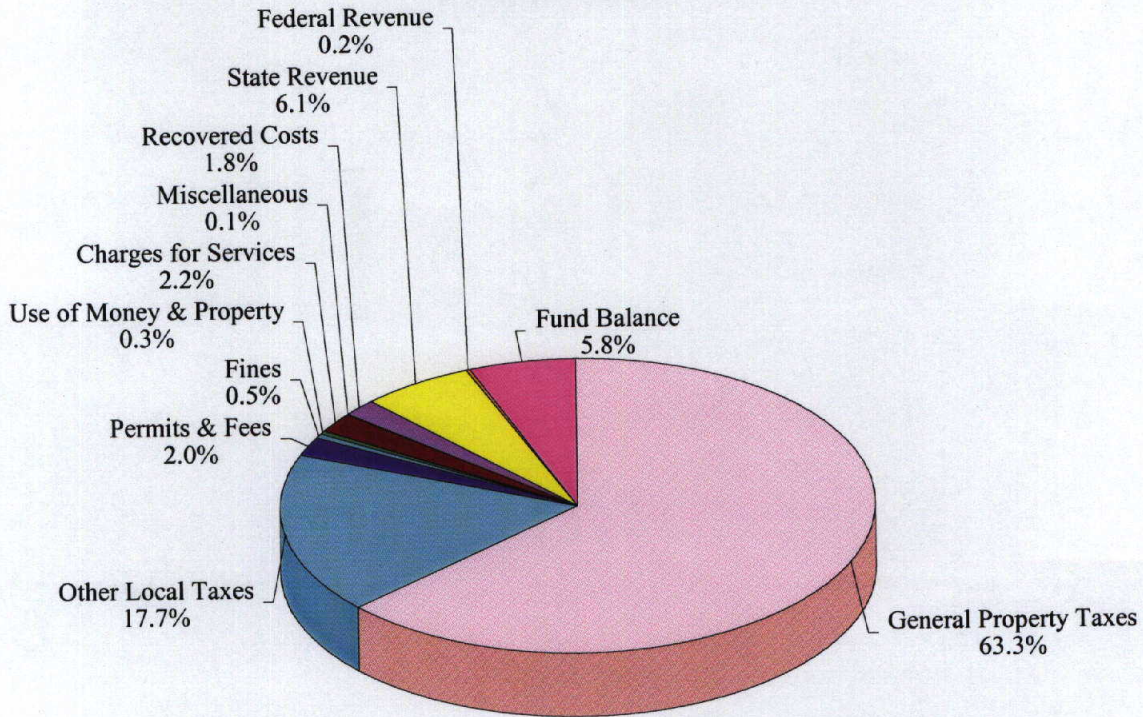
FY 2005-2006 Total County Expenditures \$202,669,299



	2003-04 Budgeted	2003-04 Actual	2004-05 Budgeted	2004-05 Estimated	2005-06 Adopted	% of Total
Total County Expenditures						
General Government						
Administration	5,485,000	5,680,428	5,885,797	6,019,464	6,086,159	3.0%
Judicial Administration	1,162,541	1,158,383	1,319,141	1,378,892	1,644,558	0.8%
Public Safety	11,790,930	12,374,533	13,811,769	14,438,303	15,408,534	7.6%
Public Works	2,868,947	2,738,925	3,164,518	3,081,641	3,551,218	1.8%
Health/Welfare	4,852,224	4,720,893	5,376,185	4,288,837	5,673,907	2.8%
Community College	45,123	45,123	47,379	47,379	57,106	0.0%
Parks, Recreation & Cultural	3,951,864	3,890,243	4,313,212	4,553,313	4,642,641	2.3%
Community Development	2,324,348	3,782,734	2,392,802	2,659,508	2,565,557	1.3%
Miscellaneous	1,770,527	1,665,431	2,413,923	2,413,923	2,361,541	1.2%
Subtotal	34,251,504	36,056,693	38,724,726	38,881,260	41,991,221	20.7%
Other Funds						
Regional Jail	8,103,447	9,457,941	10,408,680	10,156,358	11,848,786	5.8%
Landfill	5,673,478	3,949,358	6,327,638	5,938,667	9,354,058	4.6%
Division of Court Services	1,123,812	1,091,994	1,281,617	1,131,825	1,295,876	0.6%
Shawneeland Sanitary District	441,200	526,633	516,455	394,414	622,413	0.3%
Airport Operating & Capital	1,724,925	2,235,130	2,454,665	4,147,003	2,844,494	1.4%
Miscellaneous	10,000	3,508	10,000	5,892	10,000	0.0%
Subtotal	17,076,862	17,264,564	20,999,055	21,774,159	25,975,627	12.8%
School System						
School Funds	100,080,023	98,167,820	108,092,940	110,695,368	121,019,612	59.7%
Debt Service Fund	11,147,364	11,065,827	12,465,366	12,465,366	13,682,839	6.8%
Capital Project Fund	25,800,000	13,456,627	250,000	33,401,643	0	0.0%
Subtotal	137,027,387	122,690,274	120,808,306	156,562,377	134,702,451	66.5%
Total Expenditures*	188,355,753	176,011,531	180,532,087	217,217,796	202,669,299	100.0%

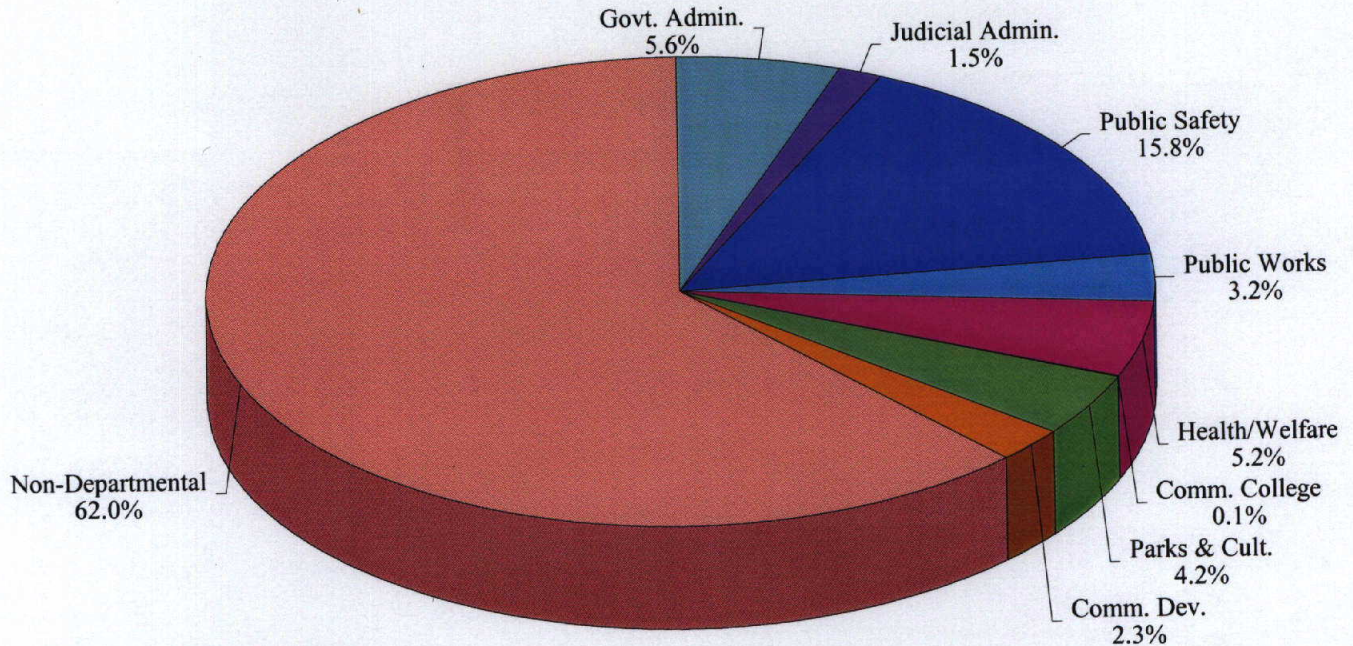
* Excludes transfers

FY 2005-2006 General Fund Revenues \$109,397,506



General Fund Revenues	2003-04 Budgeted	2003-04 Actual	2004-05 Budgeted	2004-05 Estimated	2005-06 Adopted	% of Total
Local Revenue						
General Property Taxes	58,890,446	62,352,842	65,440,188	67,289,332	69,259,274	63.3%
Other Local Taxes	16,550,160	18,007,558	17,155,291	21,188,315	19,400,160	17.7%
Permits and Privilege Fees	1,360,306	2,193,710	1,582,631	2,628,183	2,203,342	2.0%
Fines and Forfeitures	100,000	240,168	194,631	267,636	505,835	0.5%
Use of Money and Property	628,400	249,622	371,500	432,279	374,580	0.3%
Charges for Services	1,957,741	2,171,751	2,179,220	2,413,054	2,363,221	2.2%
Miscellaneous	41,699	231,770	60,023	125,977	56,273	0.1%
Recovered Costs	1,272,465	1,935,583	1,464,218	2,308,481	1,983,546	1.8%
Subtotal	80,801,217	87,383,004	88,447,702	96,653,257	96,146,231	87.9%
State Revenue						
Non-Categorical Aid	410,000	256,710	160,000	338,596	246,000	0.2%
Shared Expenses	2,392,482	2,607,998	2,369,505	2,383,146	2,573,660	2.4%
Categorical Aid	3,650,841	4,674,886	3,903,214	4,262,363	3,862,417	3.5%
Subtotal	6,453,323	7,539,594	6,432,719	6,984,105	6,682,077	6.1%
Federal Revenue						
Categorical Aid	303,705	240,915	189,405	462,141	201,755	0.2%
Non-Revenue/Fund Balance	3,937,500	844,009	5,054,387	0	6,367,443	5.8%
Total General Fund Revenues	91,495,745	96,007,522	100,124,213	104,099,503	109,397,506	100.0%

FY 2005-2006 General Fund Expenditures \$109,397,506



General Fund Expenditures	2003-04 Budgeted	2003-04 Actual	2004-05 Budgeted	2004-05 Estimated	2005-06 Adopted	% of Total
Functional Areas						
Administration	5,635,521	5,789,823	6,016,173	6,124,569	6,155,371	5.6%
Judicial Administration	1,162,541	1,158,383	1,319,141	1,378,892	1,644,558	1.5%
Public Safety	12,755,860	13,638,330	15,362,320	15,988,854	17,334,332	15.8%
Public Works	2,868,947	2,738,925	3,164,518	3,081,641	3,551,218	3.2%
Health/Welfare	4,852,224	4,720,893	5,376,185	4,288,837	5,673,907	5.2%
Community College	45,123	45,123	47,379	47,379	57,106	0.1%
Parks, Recreation & Cultural	3,951,864	3,890,243	4,313,212	4,553,313	4,642,641	4.2%
Community Development	2,324,348	3,782,734	2,392,802	2,659,508	2,565,557	2.3%
Subtotal	33,596,428	35,764,454	37,991,730	38,122,993	41,624,690	38.0%
Non-Departmental						
Merit/Fringe Benefit/COLA Reserve	180,000	281,488	784,000	784,000	1,027,966	0.9%
Operational Contingency Reserve	300,000	289,516	300,000	300,000	300,000	0.3%
Capital Contingency Reserve	256,952	2,500	0	0	0	0.0%
Transfer to School Operating Fund	46,500,099	46,204,818	49,164,531	49,524,612	52,972,510	48.4%
Transfer to School Capital Fund	507,000	507,000	0	0	1,000,000	0.9%
Transfer to School Debt Service Fund	8,825,343	8,825,343	10,554,029	10,554,029	11,438,765	10.5%
Transfer to Consolidated Maint. Fund	296,348	212,712	296,348	66,381	0	0.0%
Transfer to Debt Service - County	1,033,575	1,091,927	1,033,575	1,033,575	1,033,575	0.9%
Subtotal	57,899,317	57,415,304	62,132,483	62,262,597	67,772,816	62.0%
Total General Fund Expenditures	91,495,745	93,179,758	100,124,213	100,385,590	109,397,506	100.0%

FY 2005-2006
Budget Summary by Category

<u>Fund and Department</u>	<u>Personnel Expenses</u>	<u>Operating Expenses</u>	<u>Capital Expenses</u>
General Fund:			
Board of Supervisors	152,657	82,553	15,500
County Administrator	413,100	24,839	15,000
Personnel	217,581	38,099	0
Independent Auditor	0	49,000	0
Commissioner of the Revenue	783,781	183,985	43,500
Board of Assessors	32,148	9,300	0
Treasurer	595,572	388,480	1,000
Finance	467,502	115,508	2,725
Data Processing	336,005	73,900	48,152
Geographic Information Systems	211,397	95,125	3,500
Other	0	1,586,132	1,218
Electoral Board	29,622	12,761	10,960
Registrar	98,121	11,078	5,570
Circuit Court	0	48,300	0
General District Court	245	5,719	2,500
J & D Relations Court	400	4,400	3,600
Clerk of Circuit Court	398,790	58,377	0
Law Library	0	7,200	0
Detox Center	0	41,500	0
Commonwealth Attorney	888,369	62,095	16,558
Victim Witness Program	94,230	9,525	2,750
Sheriff	6,300,422	659,437	658,475
Volunteer Fire Departments	31,423	707,195	0
Ambulance and Rescue Service	0	386,162	0
Public Safety Contributions	0	2,253,573	0
Juvenile Court Probation	80,714	102,557	1,600
Inspections	816,941	103,901	19,100
Medical Examiner	0	1,000	0
Fire and Rescue	3,847,049	353,804	73,689
Public Safety Communications	615,041	304,854	17,395
Road Administration	0	30,475	0
Street Lights	0	19,233	0
General Engineering	329,237	42,200	19,850

FY 2005-2006
Budget Summary by Category

<u>Fund and Department</u>	<u>Personnel Expenses</u>	<u>Operating Expenses</u>	<u>Capital Expenses</u>
Refuse Collection	481,503	538,495	34,377
Refuse Disposal	0	930,000	0
Maintenance Administration	212,945	9,664	0
County Office Buildings	0	641,930	0
Animal Shelter	192,586	68,723	0
Local Health Department	0	320,421	0
Northwestern Community Services	0	197,942	0
Eligibility - Administration	1,180,265	95,437	125,875
Public Assistance	0	1,596,202	0
State and Local Hospitalization	0	31,148	0
Area Agency on Aging	0	47,350	0
Property Tax Relief	0	408,000	0
Services Administration	1,220,453	140,350	111,244
VIEW Program	71,588	4,411	6,544
Day Care Administration	44,669	4,376	6,544
Hard To Serve/Independent Living	50,168	4,376	6,544
Community College	0	57,106	0
Parks Administration	346,553	120,628	6,289
Parks Maintenance	678,816	24,914	0
Recreation Centers	1,251,109	468,466	10,800
Clearbrook Park	130,720	289,574	24,000
Sherando Park	122,690	232,235	14,000
Regional Library	0	921,847	0
Planning and Development	771,468	131,016	21,640
EDC	205,636	759,118	18,270
Zoning Board	2,520	2,730	0
Building Appeals Board	150	400	0
Lord Fairfax Planning District Comm.	0	25,635	0
Gypsy Moth/Biosolids	53,205	93,411	600
Soil and Water Conservation District	301,286	9,000	0
Extensions	76,932	91,340	1,200

FY 2005-2006
Budget Summary by Category

<u>Fund and Department</u>	<u>Personnel Expenses</u>	<u>Operating Expenses</u>	<u>Capital Expenses</u>
Transfers	0	67,772,816	0
General Fund Total	24,135,609	83,911,328	1,350,569
Regional Jail Fund	8,546,686	3,102,109	199,991
Landfill Fund	1,394,919	3,062,439	4,896,700
Division of Court Services Fund:			
Alcohol Safety Action Program	358,659	175,987	21,500
Administration	174,080	0	0
"Starting Point" Public Inebriate Center	290,765	57,701	500
Community Corrections Program	157,828	49,806	9,050
Court Services Fund Total	981,332	283,494	31,050
Shawneeland Sanitary District Fund	257,478	334,935	30,000
Airport Operating Fund	393,865	1,080,975	253,000
Unemployment Compensation Fund	0	10,000	0
Consolidated Maintenance Fund	0	500,000	0

FY 2005-2006
Budget Summary by Category

<u>Fund and Department</u>	<u>Personnel Expenses</u>	<u>Operating Expenses</u>	<u>Capital Expenses</u>
School Operating Fund:			
School Instruction	77,383,131	7,657,261	1,324,365
Admin./Attendance and Health Services	4,605,290	903,172	29,500
Pupil Transportation Services	5,020,818	1,358,643	975,000
Operation & Maintenance Services	4,855,450	5,017,581	45,500
Facilities	65,000	1,000	0
School Operating Fund Total	91,929,689	14,937,657	2,374,365
School Debt Service Fund	0	13,682,839	0
School Transfers	0	371,313	0
School Food Service Fund	2,067,093	1,663,343	635,172
School Textbook Fund	0	1,203,032	0
School Trust Funds	0	1,100	0
NREP Operating Fund	3,521,104	683,464	483,593
NREP Textbook Fund	0	30,000	0
School Capital Fund	0	0	1,000,000
Airport Capital Fund	0	0	1,116,654

V. IMPACT OF THE FY 2005-2006 BUDGET

EXPENDITURES

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

BUDGETED PERSONNEL

<u>DEPARTMENT</u>	<u># OF EMPLOYEES FY 2003-04</u>	<u># OF EMPLOYEES FY 2004-05</u>	<u># OF EMPLOYEES FY 2005-06</u>	<u>FY 2006 CHANGE</u>
Board of Supervisors	1	1	1	
County Administrator	4	4	5	+ 1
Personnel	4	4	4	
Commissioner of the Revenue	15	16	16	
Treasurer	11	11	11	
Finance	7	7	7	
Data Processing	3	4	4	
G. I. S.	2	3	4	+ 1
Registrar	1	1	2	+ 1
Clerk of the Circuit Courts	6	7	7	
Commonwealth Attorney	9	10	10	
Victim Witness Program	2	2	2	
Sheriff	100	107	112	+ 5
Juvenile Court Probation	2	2	2	
Inspections	12	14	17	+ 3
Fire and Rescue	50	68	68	
Public Safety Communications	11	11	13	+ 2
General Engineering	4	5	6	+ 1
Refuse Collection	1	2	2	
Maintenance	4	5	5	
Animal Shelter	4	4	5	+ 1
Social Services	46	46	52	+ 6
Parks and Recreation	29	29	30	+ 1
Planning	13	13	13	
EDC	3	3	3	
Gypsy Moth/Biosolids	1	1	1	
Soil & Water Conservation	4	3	6	+ 3
Extensions	2	2	2	
Regional Jail	124	154	154	
Landfill	18	27	27	
Division of Court Services	19	21	19	- 2
Shawneeland Sanitary District	4	5	6	+ 1
Airport	9	9	9	
SUBTOTAL	525	601	625	+ 24
Schools	1,798	1,836	1,965	+129
GRAND TOTAL	2,323	2,437	2,590	+153

The reasons for the change in personnel are described below:

- A new Office Assistant has been added to the County Administrator's budget in FY 2006 to be shared with Personnel and Finance.
- A Secretary has been added in FY 2006 for the G.I.S. Department.
- A full-time Assistant Registrar has been included in the FY 2006 budget for the Registrar's Office.
- An Investigator was added to the Sheriff's Office during FY 2005. Four new deputies were approved for FY 2006.
- An Inspector II and an Office Assistant were added to the Inspections Department during FY 2005. A Design Review Specialist was approved for the FY 2006 budget year.
- Two Communications Officers have been added to the Public Safety Communications budget for FY 2006.
- An Environmental Inspector was approved for the General Engineering budget for FY 2006.
- An Animal Caretaker has been added to the Animal Shelter budget for FY 2006.
- A Park Caretaker has been included in the FY 2006 budget for Parks Maintenance.
- Three Conservation Specialists were approved by the state for the Soil and Water Conservation District budget during FY 2005.
- Two facility aides were eliminated from the Division of Court Services budget in FY 2006 due to budget constraints.
- A Manager for Shawneeland Sanitary District has been approved for the FY 2006 budget.
- Forty-four positions for Admiral Richard E. Byrd Middle School, four positions for the eleventh elementary school, eight special education teachers and aides, three bus drivers, two assistant principals, one psychologist, one support position, and seven positions for NREP have been included in the FY 2006 budget. Additionally, fifty instructional, three bus drivers, two maintenance positions, one cafeteria position, and three NREP positions were added since the adoption of the FY 2005 budget. Twenty of the positions added in FY 2005 were due to the re-opening of Gainesboro Elementary School.

PART-TIME PERSONNEL (DATED JUNE 1)

<u>DEPARTMENT</u>	<u>FY 2002-03</u>	<u>FY 2003-04</u>	<u>FY 2004-05</u>
Board of Supervisors	2	2	2
Commissioner of the Revenue	1	1	2
Treasurer	0	0	1
Registrar	2	3	4
Clerk	8	8	8
Commonwealth Attorney	2	4	4
Sheriff	5	8	12
Inspections	3	3	4
Fire and Rescue	3	15	22
Public Safety Communications	1	2	2
Refuse Collection	21	23	22
Maintenance	4	6	7
Animal Shelter	2	2	2
Parks and Recreation	66	328	321
Planning	0	1	1
EDC	1	2	2
Gypsy Moth Program	1	2	2
Regional Jail	2	3	3
Landfill	2	7	8
Division of Court Services	13	15	18
Shawneeland	1	0	0
Schools*	545	635	600
GRAND TOTAL	685	1,070	1,047

* 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

	2004-05	04-05	2005-06	05-06	%
	<u>Adopted</u>	<u>% of Total</u>	<u>Adopted</u>	<u>% of Total</u>	<u>Change</u>
General Government	\$ 5,885,797	3.26	\$ 6,086,159	3.00	3.40
Judicial Administration	1,319,141	.73	1,644,558	.81	24.67
Public Safety	13,811,769	7.65	15,408,534	7.60	11.56
Public Works	3,189,518	1.77	3,551,218	1.75	11.34
Health/Welfare	5,351,185	2.96	5,673,907	2.80	6.03
Community College	47,379	.03	57,106	.03	20.53
Parks, Recreation & Cultural	4,313,212	2.39	4,642,641	2.29	7.64
Community Development	2,392,802	1.33	2,565,557	1.27	7.22
Non-Departmental	2,413,923	1.34	2,361,541	1.17	-2.17
Regional Jail	10,408,680	5.77	11,848,786	5.85	13.84
Landfill	6,327,638	3.50	9,354,058	4.62	47.83
Division of Court Services	1,281,617	.71	1,295,876	.64	1.11
Shawneeland Sanitary District	516,455	.29	622,413	.30	20.52
Airport Operating & Capital	2,454,665	1.36	2,844,494	1.40	15.88
School Funds	108,092,940	59.87	121,019,612	59.71	11.96
School Construction Fund	250,000	.14	0	0	-100.00
School Debt Service	12,465,366	6.90	13,682,839	6.75	9.77
Unemployment Fund	<u>10,000</u>	<u>.01</u>	<u>10,000</u>	<u>.01</u>	<u>0</u>
Total*	\$180,532,087	100.00%	\$202,669,299	100.00%	12.26%

*Less transfers between funds

Listed below are highlights of major shifts in expenditures relative to the FY 2005-2006 Adopted Budget:

General Government Administration: Expenditures in this category increased by 3.4%, or \$200,362. Salaries and fringes increased by \$150,000. This amount includes three new positions in three departments. The Board of Assessors decreased by \$124,000 and the Electoral Board decreased by \$58,000. Other increases can be attributed to the purchase of laptop computers for the Board of Supervisors at a cost of \$12,800, field computers and a vehicle for the Commissioner of the Revenue Office for \$35,000, an update of the GIS digital orthophoto planimetrics for \$60,000 and the CSA transfer at a cost of \$98,230.

Judicial Administration: This category's expenditures increased by \$325,417, or 24.67%. Salaries and fringes increased by \$295,000. This is due to the county adding the Clerk's Office personnel to the payroll system, which is reimbursed by the state. Other increases were realized in office supplies, furniture and contractual services.

Public Safety: Expenditures in this area increased by \$1,596,765, or 11.56%. The majority of this increase is attributed to salary and fringe increases totaling \$952,000. This amount includes two new positions hired during FY 2005 and six additional positions starting in FY 2006. The county's contribution to the juvenile detention center rose by \$109,567. Capital purchases such as radios, pagers, vehicles and computer equipment for the Sheriff increased by \$492,000. Operating expenses such as gasoline, travel and repair and maintenance increased by \$79,000. Computer purchases for the Public Safety Communications Center decreased by \$95,000.

Public Works: Public Works expenditures increased by \$361,700 or 11.34%. Salaries and fringes increased by \$97,400 mainly due to two new positions approved for FY 2006. Maintenance of the county office buildings is now included in the General Fund at a cost of \$330,000. These services were previously in a separate fund administered by the school system.

Health and Welfare: Expenditures for Health and Welfare increased by \$322,722 or 6.03%. Personnel costs for the Social Services Department grew by approximately \$255,000. Increases totaling approximately \$81,000 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 \$329,429, or 7.64%. Personnel costs rose by roughly \$258,000. Capital purchases and projects decreased by \$195,000 from FY 2005. Operating expenses such as postage, contractual services, uniforms, educational supplies and gasoline account for other increases. The cultural component of this category consists of funding for the regional library, which is budgeted at \$921,547, a 5% increase.

Community Development: This category increased by 7.22%, or \$172,755. Salaries and fringes increased in the category by \$226,000. Increases in travel, office supplies, professional services, printing and books and subscriptions total \$156,000. Economic Development Incentive funds decreased by \$190,000.

Non-Departmental: Appropriations in this category consist of 1) reserve for cola and fringe benefit increases in the amount of \$1,027,000; 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 \$1,440,106, or 13.84% over FY 2005. Of this amount, over \$630,000 can be attributed to salary and fringe increases. The cost of housing inmates at other facilities due to overcrowding increased the budget by \$380,495. Inmate health care rose dramatically making up \$309,000 of the increase. A large increase of \$107,000 was also realized in medical and laboratory supplies. Anticipated capital purchases increased by roughly \$48,000.

Landfill Fund: Fund expenses for the Landfill increased by \$3,026,420, or 47.83%. Personnel costs actually decreased by \$20,000. Budgeted improvements to the landfill increased by \$3.3 million and include the purchase of a 35 ton trash compactor, a track loader and a motor grader, the closure of Cells C and D of the MSW landfill, the development of Cell B, Phase 2 of the MSW landfill and the Landfill Gas to Energy Project.

Landfill Tipping Fee Rate - FY 2005-06

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

Shawneeland Sanitary District: This fund increased by \$105,958 or 20.52%. Salaries and fringes increased by \$58,000. Funds totaling \$80,000 are also included to tar and chip 53,000 square yards of roadway. Capital purchases decreased by \$49,000.

Airport Operating and Capital: This category increased \$389,829, or 15.88%. The Airport Operating budget increased due to an increase in the purchase of fuel for resale. The Airport Capital budget increased by \$38,000 mainly due to the renovation of the terminal building.

School System: The original budget, approved in April 2005, allows for an \$8,157,478 increase in the school operating fund. Staffing and operating costs for Admiral Richard E. Byrd Middle School (the county's fourth middle school) scheduled to open in the fall of 2005 accounts for 33% of the increase, costing \$2,685,144 in new dollars. Enrollment is expected to increase by 302 students which accounts for 15% of the increase in the school operating fund. 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 6.4% salary increase was needed for teacher salary scales and 5% for administration and support salary scales, however, the FY 2006 budget allows for a 4.3% adjustment for teachers and a 3% - 5.4% adjustment for administration and support scales equating to a total cost of \$3,077,198. Furthermore, rising costs for substitutes, workers compensation, VRS mandated retirement contributions, health insurance premiums, textbooks, fuel, building insurance and telephone line charges account for \$1,165,626 in new dollars. Restricted grants for outside sources require a \$259,066 increase in funding. And finally, the first phase of operating dollars for the eleventh elementary school is experienced in the budget at a cost of \$83,866.

School Construction Fund: 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 the Admiral Richard E. Byrd Middle School and an eleventh elementary school. Carry-forward funds will be reflected in the FY 2006 adjusted budget.

School Debt Service: The School Debt Service Fund pays the principal and interest on bonds and loans to finance capital projects in the School Construction Fund. County, state lottery and school construction funds support the balance in the School Debt Service Fund. School Debt Service has increased \$1,217,473 over the previous year. The increase reflects the debt service on VPSA issues for continued construction of Admiral Richard E. Byrd Middle School and construction of the eleventh elementary school.

Ten-Year Budget Comparison

Fund	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	FY 05-06
General Fund	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	41,991,221
School Funds	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	134,702,451
Regional Jail	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	11,848,786
Landfill	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	9,354,058
Division of Court Services	739,043	738,257	791,908	821,566	902,208	976,873	1,100,424	1,123,812	1,281,617	1,295,876
Shawneeland	371,481	403,852	421,287	427,236	515,764	531,860	526,850	441,200	516,455	622,413
Airport Operating & Capital	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	2,844,494
Unemployment Compensation	20,000	20,000	20,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Total*	115,394,203	121,844,463	119,475,792	133,750,357	153,160,401	195,136,893	186,026,426	188,355,753	180,532,087	202,669,299

*excludes transfers between funds

REVENUES

General Property Taxes:

<u>General Property Taxes</u>	2003-04 BUDGETED	2003-04 ACTUAL	2004-05 BUDGETED	2004-05 ESTIMATED	2005-06 ADOPTED
Current Real Prop. Taxes	28,577,946	29,864,305	32,777,946	32,146,994	34,234,074
Current Public Svc. Corp. Taxes	1,000,000	1,502,360	1,125,000	1,096,782	1,500,000
Current Personal Property Taxes*	28,800,000	30,233,296	30,800,000	33,295,974	32,800,000
Penalties	400,000	522,185	515,000	521,416	500,000
Interest & Costs on Taxes	100,000	206,470	200,000	202,116	200,000
Credit Card Charges	0	599	242	178	200
Newspaper Ad for Delinquent Accounts	2,000	2,552	2,000	2,964	0
Admin. Fees for Liens	10,500	21,075	20,000	22,908	25,000
TOTAL	58,890,446	62,352,842	65,440,188	67,289,332	69,259,274

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

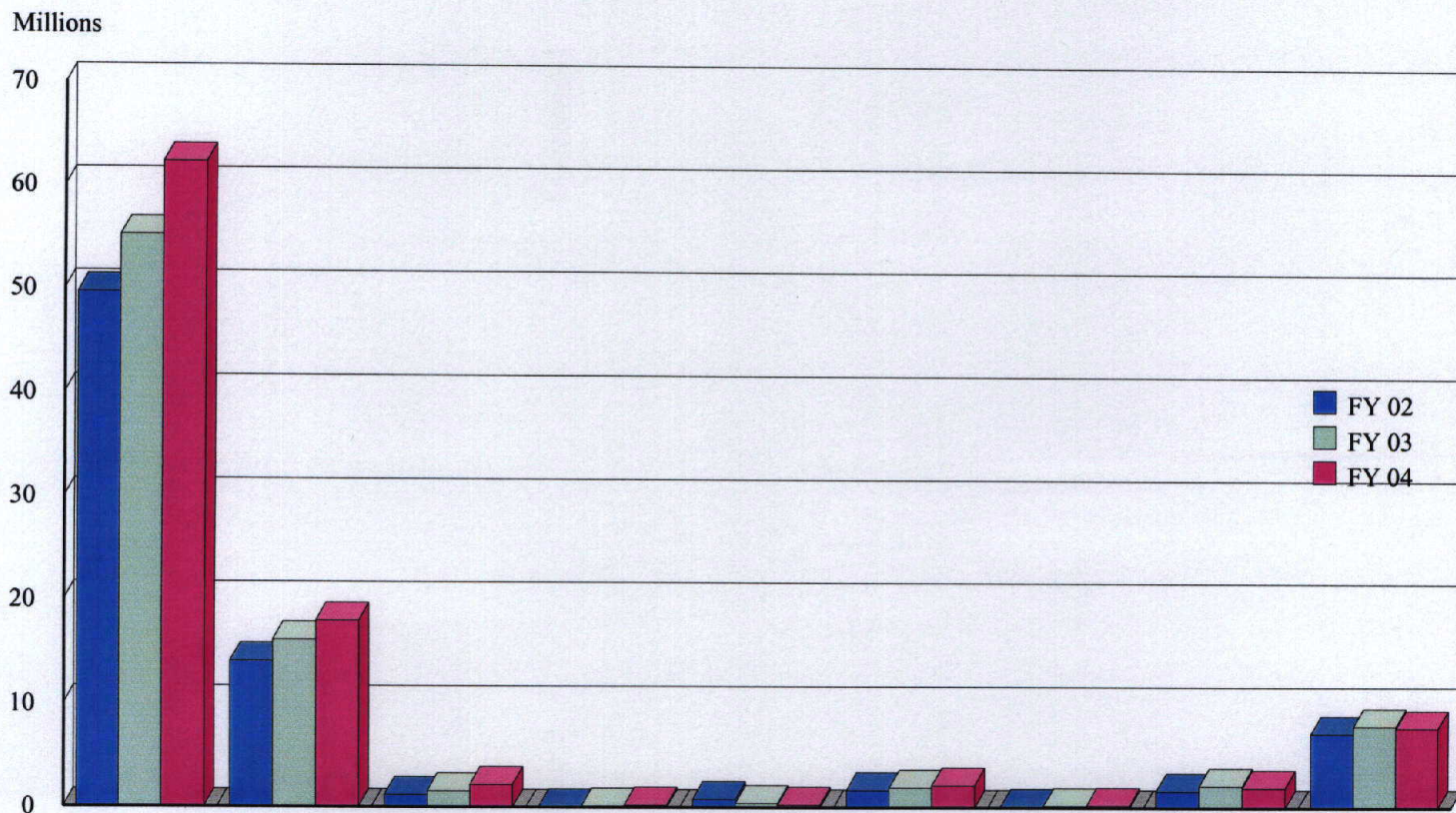
General property taxes mainly consist of real estate and personal property taxes. Both real and personal property are assessed at 100% valuation. Tax rates are applied per \$100 of assessed value. All real and personal property taxes are due December 5 and June 5.

Real property taxes are paid by all landowners: residential, commercial/industrial and rural. The FY 2006 Adopted Budget reflects a 5 percent increase in real property taxes. The county reassessment, effective January 1, 2005, resulted in the Board of Supervisors rolling the tax rate back from 73 cents to 52 1/2 cents per \$100 of assessed value. Even though the Board of Supervisors rolled the rate back, and the effective tax increase was equivalent to 5 percent, most property owners experienced a higher tax increase than the overall increase.

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 residents 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

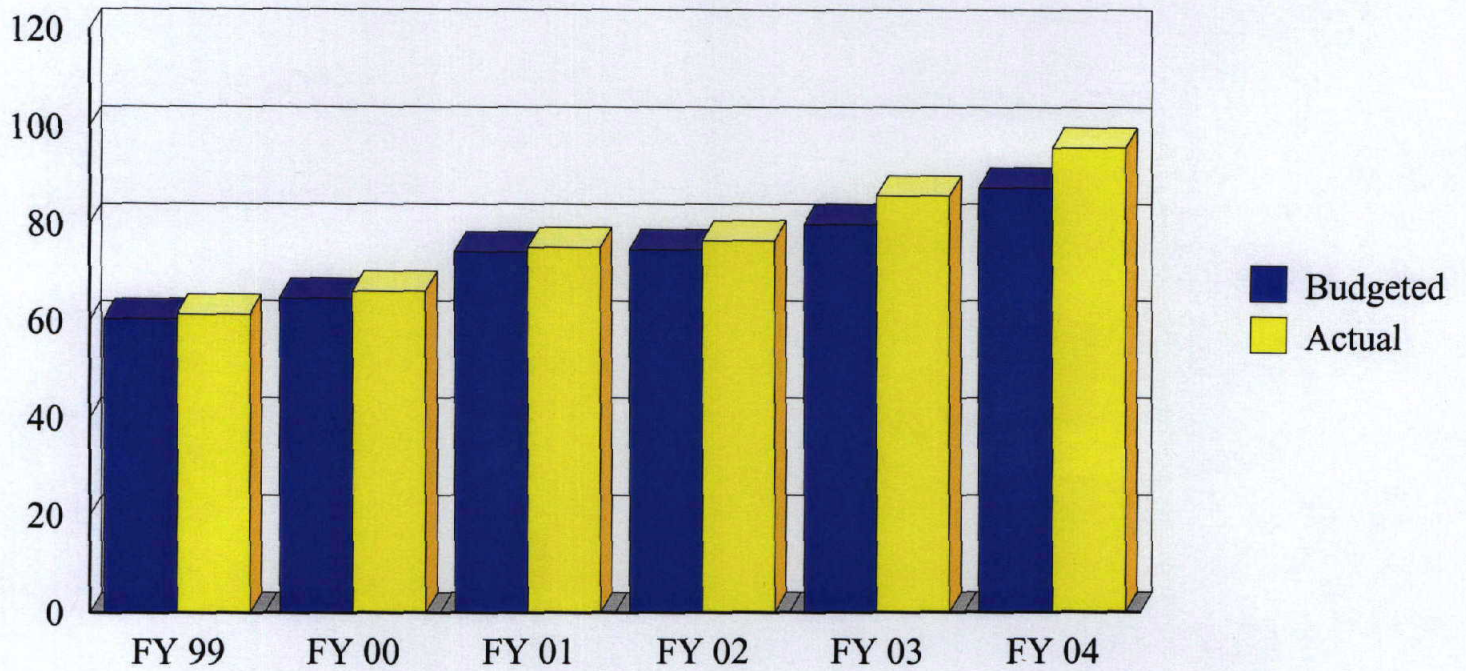


	Gen. Prop. Taxes	Other Local Taxes	Permits/Priv. Fees	Fines/Forfeitures	Use of Money & Prop.	Charges for Services	Misc.	Recovered Costs	State/Federal
FY 02	49,661,610	14,129,875	1,181,811	59,492	796,563	1,697,511	118,189	1,642,626	7,216,026
FY 03	55,226,141	16,189,271	1,556,839	133,550	425,268	1,936,008	212,212	2,135,382	7,965,286
FY 04	62,352,842	18,007,558	2,193,710	240,168	249,622	2,171,751	231,770	1,935,583	7,780,509

The chart above gives an actual General Fund Revenue Comparison. As shown, General Property Taxes comprise approximately 66% of the general fund revenue. The second largest revenue source is Other Local Taxes which equals close to 19% of the revenue. The other categories combined equal the remaining 15%.

General Fund Revenue Analysis

Millions

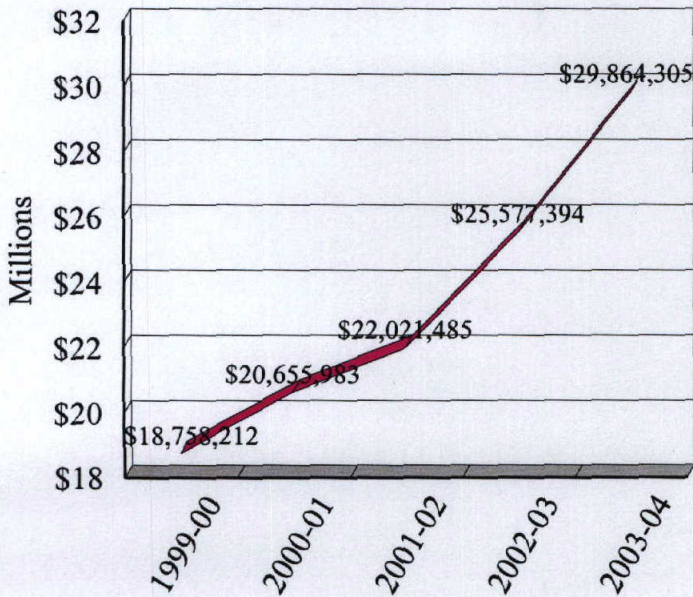


The above chart shows FY 1999 - FY 2004 budgeted to actual revenue. As the chart indicates, the gap between budgeted and actual revenue has become larger over the last two fiscal years. The information on this chart reflects those amounts found in the audited Comprehensive Annual Financial Report.

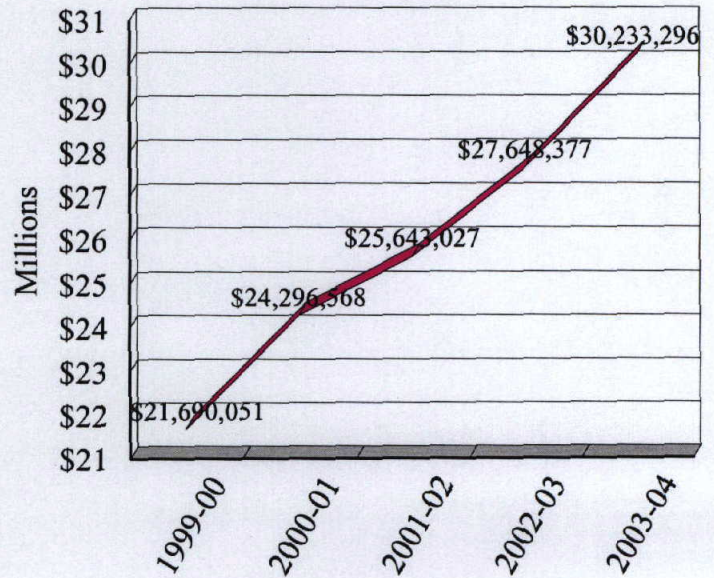
**Property Tax Rates
Last Ten Calendar Years**

Calendar Year	Real Estate	Personal Property	Machinery		Public Utility	
			and Tools	Mobile Homes	Real Estate	Personal Property
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
2005	0.525	4.20	2.00	0.525	0.525	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	2005 Tax Liability	Non-Profit Organization	Assessed Prop. Value	2005 Tax Liability
American Legion	690,600	3,626	Reynolds Store Volunteer Fire Co.	335,700	1,762
American Red Cross	905,200	4,752	Round Hill Volunteer Fire Company	257,600	1,352
Assoc. for the Preservation	3,330,500	17,485	Round Hill Ruritan Club	256,400	1,346
Back Creek Ruritan	188,400	989	The Salvation Army	2,265,300	11,893
Karen Barrett-Perry	999,000	5,245	Shenandoah Area Council, Inc.	1,755,800	9,218
Belle Grove, Inc.	40,000	210	Shenandoah Valley Community	435,800	2,288
Cedar Creek Battlefield Foundation	1,509,800	7,926	Star Tannery Volunteer Fire Co.	158,100	830
Clearbrook Volunteer Fire Company	240,000	1,260	Stephens City Fire Company	464,900	2,441
Conservation Club	1,306,000	6,857	Stephens City Lodge No. 2483	428,500	2,250
Elks Club of Winchester, Inc.	919,800	4,829	Stone House Foundation, Inc.	1,340,700	7,039
Fort Collier Civil War Center	873,400	4,585	Stonewall District Ruritan	600,900	3,155
Gainesboro Fire Company	403,100	2,116	Supreme Council of the House	534,600	2,807
Gainesboro Ruritan Club, Inc.	33,500	176	Tri-County Virginia OIC	586,800	3,081
Gore Fire Company	336,900	1,769	Trustees of the Gravel Springs	25,000	131
Grafton School, Inc.	2,002,700	10,514	V. F. W. of the U. S.	209,100	1,098
Greenwood Volunteer Fire Company	1,320,800	6,934	Wayside Foundation for the Arts	92,100	484
Kernstown Battlefield Association	3,147,400	16,524	Wayside Inn Since 1797, Inc.	200	1
Learly Educational Foundation	6,709,300	35,224	Wayside Museum of American	458,800	2,409
Middletown Fire Department	741,300	3,892	David F. Williams	202,900	1,065
Millwood Station Fire Company	3,237,200	16,995	Winchester Izaak Walton Club	629,500	3,305
National Trust for Historic Preserv.	2,930,500	15,385	Winchester Lodge No. 1283	625,000	3,281
Nature Conservancy	34,700	182	Winchester Medical Center	2,776,300	14,576
North Mountain Volunteer Fire Co.	354,400	1,861	Woodmen of the World	319,800	1,679
NW Works, Inc.	1,322,500	6,943	Youth Development Center	971,000	5,098
Potomac Appalachian Trail Club	271,200	1,424	TOTAL	49,579,000	260,290

Other Local Taxes:

Other Local Taxes	2003-04 BUDGETED	2003-04 ACTUAL	2004-05 BUDGETED	2004-05 ESTIMATED	2005-06 ADOPTED
Local Sales & Use Taxes	5,300,000	6,121,631	5,614,428	7,301,777	6,600,000
Utility Taxes - Telephone	300,000	242,036	147,096	220,920	220,000
Utility Taxes - Electric	2,000,000	2,169,943	2,256,376	2,219,028	2,346,000
Utility Taxes - Gas	500,000	625,696	597,431	558,456	620,000
Gross Receipts Tax - Utilities	250,000	62,373	64,000	92,040	64,000
Business & Prof. Occup. Licenses	2,950,000	3,218,256	2,950,000	3,742,516	3,400,000
Motor Vehicle Licenses	1,700,000	1,660,154	1,700,000	1,826,169	1,770,000
Auto Rental Tax	0	0	0	124,416	0
Bank Stock Taxes	70,000	147,888	150,000	153,120	150,000
Recordation Taxes	800,000	881,657	1,000,000	2,105,532	1,400,000
Tax on Wills	10,000	9,172	5,800	14,796	9,000
Add'l Tax on Deeds of Conveyance	200,000	312,591	200,000	477,756	300,000
Meals Tax and Motel Taxes	2,450,000	2,534,429	2,450,000	2,330,316	2,500,000
Street Lights	20,160	21,732	20,160	21,473	21,160
TOTAL	16,550,160	18,007,558	17,155,291	21,188,315	19,400,160

Other local taxes include sales tax, utility taxes, Business and Professional Occupational taxes, hotel and motel taxes, recordation taxes and meal taxes. This category shows an estimated increase of \$2,244,869 or 13%. Local sales taxes consists 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 increase in sales tax and recordation tax continues to drive this category and both are market driven. Increases in market driven areas are always budgeted with caution.

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 the electric bills.

Permits, Fees & Licenses:

Permits, Fees & Licenses:	2003-04 BUDGETED	2003-04 ACTUAL	2004-05 BUDGETED	2004-05 ESTIMATED	2005-06 ADOPTED
Dog Licenses	18,094	21,929	18,094	26,364	18,094
Land Use Application Fees	4,500	5,900	3,000	15,300	3,000
Transfer Fees	3,000	4,143	4,000	4,596	4,000
Franchise Fees	300,000	368,678	300,000	387,732	350,000
Development Review Fees	303,362	469,719	425,987	670,248	632,848
Building Permits	345,124	721,357	423,909	777,372	595,310
1% State Fees	0	409	0	4,939	0
Electrical Permits	119,466	198,149	118,992	213,444	161,440
Plumbing Permits	92,918	149,353	96,681	185,616	121,080
Mechanical Permits	106,192	164,103	104,118	212,772	131,170
Special Inspections	200	0	200	0	0
Sign Permits	2,100	1,740	2,100	2,560	2,000
Permits - Commercial Burning	1,500	1,155	1,500	1,750	1,500
Explosive Permits	1,100	225	1,100	930	700
Blasting Permits	2,000	1,260	2,000	1,200	1,300
FM Training Services	150	370	0	1,020	400
Annual Blasting Permits	200	0	350	150	200
Annual Burning Permits	400	600	600	600	300
Land Disturbance Permits	60,000	84,620	80,000	121,590	180,000
TOTAL	1,360,306	2,193,710	1,582,631	2,628,183	2,203,342

Permits, Fees and Licenses mainly include dog licenses, building permits and franchise fees. This category shows an increase in projected revenue of approximately 39%. Franchise fees are paid to the county by the local cable company. Building permits and development review fees contributed to the majority of this increase.

Building permits and development review fees have risen due to the rise in building in the community. Frederick County is an attractive commute to the Northern Virginia-Washington, D. C. area and offers more affordable housing than the metropolitan area.

Fines and Forfeitures:

<u>Fines & Forfeitures</u>	2003-04 BUDGETED	2003-04 ACTUAL	2004-05 BUDGETED	2004-05 ESTIMATED	2005-06 ADOPTED
Court Fines & Forfeitures	100,000	237,257	194,631	264,888	255,848
Sheriff Fines	0	0	0	0	249,987
Penalty - Bad Checks	0	2,911	0	2,748	0
TOTAL	100,000	240,168	194,631	267,636	505,835

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

Revenue from Use of Money and Property:

<u>Revenue From Use of Money & Property</u>	2003-04 BUDGETED	2003-04 ACTUAL	2004-05 BUDGETED	2004-05 ESTIMATED	2005-06 ADOPTED
Interest on Bank Deposits	607,000	218,430	350,000	367,008	350,000
Rental of General Property	1,000	8,480	3,200	8,870	8,980
Rent/Rec. Prop. & Facilities	100	210	100	268	100
Sale of Salvage & Surplus	5,000	2,965	3,000	35,632	0
Sale of BOCA Books	4,000	3,919	4,000	3,852	4,000
Sale of Maps, Books, Etc.	0	923	0	1,080	0
Park Receipts - Firewood	300	0	300	306	300
Park Rec. - Sale Surplus Equipment	2,700	3,637	2,700	3,330	2,700
Park Rec. - Clearbrook Concessions	3,000	7,514	3,000	7,521	3,000
Park Rec. - Sherando Concessions	5,000	3,428	5,000	3,552	5,000
Sale & Rental of Recreation Equipment	0	46	0	20	0
Sale of Fire Report	300	70	200	840	500
TOTAL	628,400	249,622	371,500	432,279	374,580

Revenue from use of money and property consists primarily of interest earned on investments. The County Treasurer invests these funds for the locality. The county has been financially impacted over low interest rates in bank deposits for the past few years. 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:

Charges for Services	2003-04 BUDGETED	2003-04 ACTUAL	2004-05 BUDGETED	2004-05 ESTIMATED	2005-06 ADOPTED
Excess Fees of Clerks	245,375	385,218	395,000	478,104	395,000
Sheriff's Fees	6,400	2,524	5,000	3,360	16,480
Law Library Fees	7,200	6,827	7,200	6,861	7,200
Emergency 911 Fees	674,403	627,020	682,030	655,247	548,477
Handgun Permit Fees	0	7,980	0	6,144	6,000
Miscellaneous Clerk Fees	0	51,374	0	67,044	50,000
Donations Adopt/Reclaim Fees	12,000	27,992	12,000	46,872	12,000
Spay/Neuter Fees	14,900	13,720	14,900	17,364	14,900
Parks and Recreation Fees	984,661	1,023,191	1,043,018	1,115,474	1,304,197
Sale of Maps, Surveys, Etc.	2,896	3,676	3,665	3,000	1,825
Sale of County Code	1,486	2,812	2,468	3,636	1,939
Sale of Frederick County Book	0	1,063	0	384	0
Sale of GIS Products	8,420	18,354	13,939	9,564	5,203
TOTAL	1,957,741	2,171,751	2,179,220	2,413,054	2,363,221

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. As more customers shift to cellular phones, the fees collected from Verizon for land phones continue to not meet budget projections.

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, ballfield reservations and theme park ticket sales.

Miscellaneous:

<u>Miscellaneous</u>	2003-04 BUDGETED	2003-04 ACTUAL	2004-05 BUDGETED	2004-05 ESTIMATED	2005-06 ADOPTED
Miscellaneous	0	76,767	0	73,632	0
Recreation Donations	23,749	33,749	38,291	34,963	44,273
Donations - Other	100	8,500	3,500	1,500	3,500
Sheriff Donations	0	2,440	0	645	0
Forfeited Property - Surplus	4,315	1,298	642	1,531	2,000
Refunds - Other	0	(751)	0	384	0
Refunds - Hazardous Materials	1,000	217	1,000	600	500
Drug Awareness Program	11,535	9,973	15,590	4,992	5,000
Specialized Reports	1,000	4,115	1,000	5,100	1,000
Recycling Refund	0	104,212	0	0	0
Credit Due Customers - Parks	0	(8,750)	0	2,630	0
TOTAL	41,699	231,770	60,023	125,977	56,273

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 budget, this revenue is budgeted as a recovered cost.

Recovered Costs:

Recovered Costs	2003-04 BUDGETED	2003-04 ACTUAL	2004-05 BUDGETED	2004-05 ESTIMATED	2005-06 ADOPTED
Data Processing Fees	368,419	404,215	450,665	450,718	458,057
Recovered Cost - Tuition Reimb.	0	0	0	2,400	0
Recovered Cost - J & D	0	0	0	6,750	0
Recovered Cost - DMV Fees	0	0	30,000	0	0
Recovered Cost - Social Services	0	19,000	0	0	0
Sheriff Restitution	0	0	0	293	0
Reimb. - Commonwealth	0	2,441	0	2,748	0
Reimb. - Circuit Court	0	2,265	0	2,112	0
Clarke County Container Fees	31,896	59,498	59,232	57,473	55,428
Winchester Container Fees	8,208	11,609	9,000	9,912	11,616
Refuse Disposal Fees	159,756	175,813	150,312	133,020	173,880
Recycling Revenue	148,768	54,167	162,027	34,742	192,890
Fire and Rescue Merchandise	1,000	753	1,000	1,716	1,000
Container Fees - Bowman Library	1,240	1,239	1,301	1,239	1,239
Litter-Thon	0	2,000	0	0	0
Reimb. of Exp. - Gen. Dist. Court	0	24,457	0	20,316	0
Reimb. of Salary - Engineering Secretary	0	37,000	40,330	40,330	20,000
Reimb. - Juvenile & Domestic	1,000	628	0	4,731	1,000
Winchester Economic Development	72,000	72,000	112,812	108,968	72,000
Reimb. - LFSW Conservation District	160,491	116,573	124,302	152,488	301,286
Task Force Secretary	29,687	38,016	29,687	38,352	32,006
Reimb. - Gypsy Moth	0	15,995	0	0	0
Reimb. - EDC	3,300	18,732	6,500	4,500	6,500
Sign Deposits - Planning	0	450	0	600	0
Reimb. - Elections	0	0	0	1,348	1,000
Westminister Canterbury-In Lieu of Taxes	0	22,010	0	12,204	0
Reimb. - Street Signs	2,000	5,613	2,000	9,090	2,000
Reimb. - FCPS Maintenance	274,500	273,059	278,750	278,750	340,000
Proffers - Woodside Estates	0	3,907	0	0	0
Proffers - Briarwood Estates	0	12,444	0	0	0
Proffers - Other	0	51,445	0	197,000	0
Fire School Programs	10,000	9,278	6,000	2,500	6,000
Reimb. - Teaching CPR - F & R	200	120	300	155	0
Proffers - Sovereign Village	0	193,913	0	95,127	0
Proffers - Merrimans Chase	0	93,841	0	0	0
Proffers - Hartwood	0	55,079	0	0	0
Proffers - Lynnehaven	0	16,892	0	124,997	0
Proffers - Red Fox Run II	0	141,131	0	137,098	0
Recovered Costs - Capital Projects	0	0	0	10,000	0
Proffers - Redbud Run	0	0	0	212,982	0
Clerk's Payroll Reimbursement	0	0	0	153,822	307,644
TOTAL	1,272,465	1,935,583	1,464,218	2,308,481	1,983,546

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

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

Reimbursement - FCPS Maintenance represents reimbursement from the county 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 - LFSW is reimbursement from the Lord Fairfax Soil and Water Conservation District for administering their payroll.

Non-Categorical Aid:

Non-Categorical Aid	2003-04 BUDGETED	2003-04 ACTUAL	2004-05 BUDGETED	2004-05 ESTIMATED	2005-06 ADOPTED
ABC Profits	155,000	86,999	70,000	78,014	80,000
Wine Taxes	80,000	53,927	60,000	58,922	50,000
Motor Vehicle Carriers Tax/Titling Taxes	175,000	115,784	30,000	201,660	116,000
TOTAL	410,000	256,710	160,000	338,596	246,000

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. The state's return of ABC and wine taxes continues to decrease due to the state's need for fiscal balance. Motor Vehicle Carriers Tax and Mobile Home Titling Taxes are returned to the locality at 100%.

Shared Expenses - Categorical:

Shared Expenses - Categorical	2003-04 BUDGETED	2003-04 ACTUAL	2004-05 BUDGETED	2004-05 ESTIMATED	2005-06 ADOPTED
Shared Expenses - Commonwealth Atty.	240,000	282,772	240,000	258,576	270,000
Shared Expenses - Sheriff	1,791,282	1,948,267	1,753,959	1,774,680	1,916,602
Shared Expenses - Comm. of Revenue	153,368	163,440	148,583	150,672	159,000
Shared Expenses - Treasurer	154,025	166,126	172,150	151,008	171,100
Shared Expenses - Medical Examiner	200	690	0	1,080	500
Shared Expenses - Regis./Elec. Bd.	53,607	46,703	54,813	47,130	56,458
TOTAL	2,392,482	2,607,998	2,369,505	2,383,146	2,573,660

Shared Expenses - Categorical is made up of the reimbursement received from the State Compensation Board for the County's constitutional offices. The locality continues to fund a large portion of the county's constitutional offices. The state continues to reduce funding for constitutional offices, thus shifting the costs of operation to localities.

Categorical Aid:

Categorical Aid	2003-04 BUDGETED	2003-04 ACTUAL	2004-05 BUDGETED	2004-05 ESTIMATED	2005-06 ADOPTED
Public Assistance Grants	2,959,605	2,785,964	3,161,585	2,797,468	3,101,984
Virginia Comm. of the Arts	5,000	5,000	5,000	5,000	5,000
Litter Control Grants	10,000	9,594	0	9,336	9,000
Emergency Medical Services	28,650	32,199	28,650	33,510	32,198
Emergency Services Fire Program	58,000	85,122	70,000	80,790	76,457
CLEAN Grant	0	52,500	65,000	65,000	0
DMV Grants	12,500	18,319	0	25,657	26,968
State Grants - Emergency Services	0	235,612	0	290,535	0
Parks - State Grants	0	178,206	0	145,200	0
DCJS Grant - Sheriff	91,688	69,100	100,000	167,008	120,118
JJC Grant	179,381	179,381	179,381	179,381	184,871
Clerk's Fringe Benefit Reimbursement	8,000	8,716	8,000	8,328	8,000
Rent/Lease Payments	232,308	232,308	232,308	232,308	232,308
Spay/Neuter Assistance - State	1,100	1,366	1,100	1,836	1,100
State Reimbursement - EDC	0	300,000	0	10,000	0
Wireless 911 Grant	64,609	64,947	52,190	65,690	35,953
State Reimb. - Warrior Drive	0	414,928	0	138,194	0
State Forfeited Asset Funds	0	1,624	0	7,122	0
Va. Dept. of Health - Biosolids	0	0	0	0	28,460
TOTAL	3,650,841	4,674,886	3,903,214	4,262,363	3,862,417

Categorical Aid consists of revenue received from the state that is designated for specific purposes. An example of this are the public assistance grants which is 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. Although not budgeted, Emergency Services continue to apply and receive funds for Homeland Security.

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.

Categorical Aid - Federal:

Categorical Aid - Federal	2003-04 BUDGETED	2003-04 ACTUAL	2004-05 BUDGETED	2004-05 ESTIMATED	2005-06 ADOPTED
Telecommuting Center	164,755	193,073	164,755	164,755	164,755
National Park Service	14,650	0	14,650	14,650	25,000
Federal Grant - Sheriff's Dept.	12,000	47,842	10,000	142,847	12,000
JCC Grant - Federal	4,800	0	0	0	0
Gypsy Moth Program - Federal	107,500	0	0	0	0
HUD Grant - Courtroom	0	0	0	133,687	0
Federal Forfeited Asset Funds	0	0	0	6,202	0
TOTAL	303,705	240,915	189,405	462,141	201,755

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 as areas of need.

The Gypsy Moth Program receives funds from the federal government for the spraying of gypsy moths. This program protects from the deterioration of national forests. 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:

Non-Revenue Receipts	2003-04 BUDGETED	2003-04 ACTUAL	2004-05 BUDGETED	2004-05 ESTIMATED	2005-06 ADOPTED
Transfers to Consolidated Services	0	555,098	0	0	0
Administration Building	0	66,302	0	0	0
Transfers from Library Cons. Fund	0	222,609	0	0	0
Funding from Fund Balance	3,937,500	0	5,054,387	0	6,367,443
TOTAL	3,937,500	844,009	5,054,387	0	6,367,443

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

Total General Fund Revenues:

Total General Fund	2003-04 BUDGETED	2003-04 ACTUAL	2004-05 BUDGETED	2004-05 ESTIMATED	2005-06 ADOPTED
GRAND TOTAL	91,495,745	96,007,522	100,124,213	104,099,503	109,397,506

CLARKE-FAUQUIER-FREDERICK-WINCHESTER REGIONAL JAIL FUND:

	2003-04 BUDGETED	2003-04 ACTUAL	2004-05 BUDGETED	2004-05 ESTIMATED	2005-06 ADOPTED
<u>Revenue From Use of Money and Property</u>					
Sale of Salvage and Surplus	0	86	0	0	0
TOTAL	0	86	0	0	0
<u>Charges for Services</u>					
Work Release Fees	416,000	434,041	507,160	503,780	536,550
Miscellaneous	13,000	8,709	26,480	35,316	15,000
Phone Commissions	63,000	116,088	50,000	65,196	120,000
Food & Staff Reimb. - Juv. Det. Ctr.	115,000	119,941	130,000	121,900	122,340
Electronic Monitoring Participant Fees	136,875	116,070	142,350	135,356	158,775
Employee Meals Supplement	3,650	646	1,200	732	800
Weekender Fees	0	1,422	0	0	0
TOTAL	747,525	796,917	857,190	862,280	953,465
<u>Recovered Costs</u>					
Local Contributions	2,016,010	2,640,426	3,210,122	3,210,122	3,979,746
Medical & Health Reimbursement	15,000	24,782	20,000	19,404	27,000
TOTAL	2,031,010	2,665,208	3,230,122	3,229,526	4,006,746
<u>Categorical Aid</u>					
State Grants	126,922	146,938	154,086	190,188	159,696
DOC Contract Beds	10,220	53,414	28,000	49,032	10,220
Share of Jail Costs	962,291	977,997	896,607	884,156	1,245,372
Electronic Monitoring Program Funds	73,000	0	0	0	0
Shared Expenses - Regional Jail	2,887,549	3,093,339	3,217,624	3,191,077	3,186,139
Federal Bureau of Prisons	300,000	265,712	474,500	199,548	361,350
CJRS Grant	0	6,791	0	0	0
TOTAL	4,359,982	4,544,191	4,770,817	4,514,001	4,962,777
<u>Non-Revenue</u>					
Transfer - General Operating Fund	964,930	1,263,797	1,550,551	1,550,551	1,925,798
Funding from Fund Balance	0	187,742	0	0	0
TOTAL	964,930	1,451,539	1,550,551	1,550,551	1,925,798
GRAND TOTAL	8,103,447	9,457,941	10,408,680	10,156,358	11,848,786

Locality contributions continue to increase due to higher proposed expenditures, greater number of prisoners being housed and a minimal increase in state funding for FY 2006. The differences in prisoner population figures for participating localities shifted slightly from FY 2005 to FY 2006. In fiscal year 2004, the daily population averaged 466 prisoners. It is expected to increase to approximately 600 prisoners by FY 2007.

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.

FREDERICK - WINCHESTER LANDFILL FUND:

	2003-04 BUDGETED	2003-04 ACTUAL	2004-05 BUDGETED	2004-05 ESTIMATED	2005-06 ADOPTED
<u>Revenue From Use of Money and Property</u>					
Interest on Bank Deposits	225,000	215,442	350,000	242,028	225,000
Sale of Salvage and Surplus	0	15,000	0	112,416	0
TOTAL	225,000	230,442	350,000	354,444	225,000
<u>Charges for Services</u>					
Interest Charges	0	8,433	0	7,776	0
Credit Card Charges	0	138	0	84	0
Sanitary Landfill Fees	5,037,478	4,834,935	5,591,638	5,052,084	6,046,378
Charges to County	0	872,667	0	837,780	0
Charges to Winchester	0	231,132	0	226,368	0
Charges for Tire Recycling	180,000	86,772	180,000	94,440	180,000
Charges for RTOP	180,000	410	180,000	6,816	180,000
Miscellaneous	0	11,011	0	8,184	0
TOTAL	5,397,478	6,045,498	5,951,638	6,233,532	6,406,378
<u>Miscellaneous Revenue</u>					
Wheel Recycling	1,000	4,279	1,000	6,420	3,000
State Reimbursements	50,000	61,380	25,000	41,288	50,000
TOTAL	51,000	65,659	26,000	47,708	53,000
<u>Non-Revenue</u>					
Funding from Fund Balance	0	0	0	0	2,669,680
TOTAL	0	0	0	0	2,669,680
FUND TOTAL	5,673,478	6,341,599	6,327,638	6,635,684	9,354,058

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 \$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 \$6,046,378 is based on a total yearly tonnage of 196,120 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:

	2003-04 BUDGETED	2003-04 ACTUAL	2004-05 BUDGETED	2004-05 ESTIMATED	2005-06 ADOPTED
<u>Revenue From Use of Money and Property</u>					
Interest on Bank Deposits	0	5,826	0	4,416	0
Rental of General Property - ASAP	3,420	3,720	3,600	3,300	5,400
TOTAL	3,420	9,546	3,600	7,716	5,400
<u>Charges for Services</u>					
State Probation & Parole	8,000	0	6,000	0	3,940
Driver Improvement Clinic Fees	37,130	33,387	33,370	30,756	27,166
Comm. Corrections - Supervision	30,000	38,305	36,000	37,296	36,000
A.S.A.P. Fees	361,548	295,303	352,712	315,713	332,525
Comm. Corrections Urine Screens	1,200	2,390	1,500	2,540	1,200
Detox Fees	56,000	58,348	56,000	54,600	54,000
A.S.A.P. Administration Fee	97,886	99,760	123,772	123,695	132,997
Detox Administration Fee	10,781	10,873	12,302	10,188	12,842
Community Corrections Admin. Fee	10,781	10,873	26,504	22,020	28,241
Reimb. - ASAP Draeger	0	0	0	1,350	0
TOTAL	613,326	549,239	648,160	598,158	628,911
<u>Recovered Costs</u>					
Reimb. Detox Center - Winchester	126,100	126,100	145,015	145,015	160,000
Reimb. Detox Center - Fred. County	32,800	32,800	37,720	37,720	41,500
Reimb. Detox Center - Clarke County	2,800	2,451	2,000	1,668	2,400
CDI Travel Reimbursement	2,400	2,423	2,400	1,908	2,400
Drug Offender Fees	78,960	69,844	89,488	58,716	78,960
Drug Offender Urine Screens	9,000	12,604	9,000	10,596	12,000
Detox Urine Screens	1,200	961	1,200	720	1,200
Anger Management Program Fees	500	1,550	1,000	975	1,000
Driving Suspended Intervention	0	0	0	0	4,230
TOTAL	253,760	248,733	287,823	257,318	303,690
<u>Categorical Aid</u>					
Detox Center	85,926	85,926	85,926	85,926	85,926
DCJS/Community Corrections	154,961	155,245	155,245	155,245	155,245
TOTAL	240,887	241,171	241,171	241,171	241,171
<u>Non-Revenue</u>					
Funding from Fund Balance	12,419	43,305	100,863	27,462	116,704
TOTAL	12,419	43,305	100,863	27,462	116,704
FUND TOTAL	1,123,812	1,091,994	1,281,617	1,131,825	1,295,876

The Division of Court Services is an umbrella department for three separate programs: the 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 53% of this type of revenue. Administration Fees are collected from each of the Court Services Programs based upon the percentage of use of the administrative staff.

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

SHAWNEELAND SANITARY DISTRICT FUND:

	2003-04 BUDGETED	2003-04 ACTUAL	2004-05 BUDGETED	2004-05 ESTIMATED	2005-06 ADOPTED
<u>General Property Taxes</u>					
General Real Property Taxes	422,200	473,493	468,210	497,168	511,010
Penalties	0	10,916	0	10,056	0
Interest & Cost on Taxes	0	28,571	0	37,740	0
Credit Card Charges - Taxes	0	27	0	24	0
TOTAL	422,200	513,007	468,210	544,988	511,010
<u>Revenue From Use of Money and Property</u>					
Interest on Bank Deposits	15,000	5,530	10,000	5,196	10,000
TOTAL	15,000	5,530	10,000	5,196	10,000
<u>Miscellaneous Revenue</u>					
Miscellaneous	4,000	7,597	0	0	0
TOTAL	4,000	7,597	0	0	0
<u>Recovered Costs</u>					
Reimb. - Sanitary District Culverts	0	2,721	5,000	2,964	7,000
TOTAL	0	2,721	5,000	2,964	7,000
<u>Non-Revenue</u>					
Funding from Fund Balance	0	0	33,245	0	94,403
TOTAL	0	0	33,245	0	94,403
FUND TOTAL	441,200	528,855	516,455	553,148	622,413

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. There are approximately 690 improved lots and 1,400 unimproved lots.

AIRPORT AUTHORITY OPERATING FUND:

	2003-04 BUDGETED	2003-04 ACTUAL	2004-05 BUDGETED	2004-05 ESTIMATED	2005-06 ADOPTED
<u>Miscellaneous Revenue</u>					
Miscellaneous Revenue	1,087,500	1,358,797	1,217,750	1,365,342	1,618,850
Revenue from the Commonwealth	12,950	12,060	12,190	9,962	12,190
TOTAL	1,100,450	1,370,857	1,229,940	1,375,304	1,631,040
<u>Transfers</u>					
Other Localities	43,605	54,326	41,895	41,895	27,588
General Operating Fund	109,395	109,395	105,105	105,105	69,212
TOTAL	153,000	163,721	147,000	147,000	96,800
FUND TOTAL	1,253,450	1,534,578	1,376,940	1,522,304	1,727,840

The Airport Authority is a regional authority operated by its own board and 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 \$1,179,750 which makes up over 68% of this revenue item and hangar and office rentals, projected at \$348,225, makes up 20%.

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 what is actually contributed because the actual population figures for the year differ from the estimate.

CONSOLIDATED MAINTENANCE FUND:

	2003-04 BUDGETED	2003-04 ACTUAL	2004-05 BUDGETED	2004-05 ESTIMATED	2005-06 ADOPTED
<u>Revenue From Use of Money and Property</u>					
Interest on Bank Deposits	15,000	748	0	0	0
Billings to Local Agencies	0	0	500,000	500,000	500,000
TOTAL	15,000	748	500,000	500,000	500,000
<u>Transfers</u>					
Regional Library Board	10,000	3,367	0	0	0
General Operating Fund	296,348	212,712	0	0	0
Carry Forward - Prior Years	19,107	0	0	0	0
TOTAL	325,455	216,079	0	0	0
FUND TOTAL	340,455	216,827	500,000	500,000	500,000

SCHOOL OPERATING FUND

Revenue From Use of Money and Property:

	2003-04 BUDGETED	2003-04 ACTUAL	2004-05 BUDGETED	2004-05 ESTIMATED	2005-06 ADOPTED
<u>Revenue From Use of Money & Property</u>					
Rental of School Property	301,403	296,681	333,911	333,911	342,547
TOTAL	301,403	296,681	333,911	333,911	342,547

Charges for Services:

	2003-04 BUDGETED	2003-04 ACTUAL	2004-05 BUDGETED	2004-05 ESTIMATED	2005-06 ADOPTED
<u>Charges for Services</u>					
Tuition - Private Sources - Day School	53,415	16,479	30,000	30,000	20,000
Parking Fees	25,000	20,536	25,000	25,000	40,000
Fees - Testing - Regional	33,175	19,037	33,175	33,175	33,175
Fees - GED - Regional	21,630	12,167	21,630	21,630	15,000
Fees - Drivers Ed. - Regional	114,620	117,161	120,000	120,000	120,000
Fees - Adult Ed. - Textbooks	1,200	5,146	1,500	1,500	1,500
Tuition from Private Sources - Adult	8,500	158	5,000	5,000	5,000
Tuition - Adult Ed. - Regional	8,792	50	3,200	3,200	1,000
Tuition from Private Sources - Summer	71,000	60,243	71,000	71,000	70,000
TOTAL	337,332	250,977	310,505	310,505	305,675

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

Miscellaneous Revenue:

Miscellaneous Revenue	2003-04 BUDGETED	2003-04 ACTUAL	2004-05 BUDGETED	2004-05 ESTIMATED	2005-06 ADOPTED
Donations/Grants	0	31,900	0	45,000	150,000
Miscellaneous Refunds	50,000	28,444	37,911	37,911	30,000
Insurance Adjustments	15,000	42,311	50,000	50,000	50,000
TOTAL	65,000	102,655	87,911	132,911	230,000

Recovered Costs:

Recovered Costs	2003-04 BUDGETED	2003-04 ACTUAL	2004-05 BUDGETED	2004-05 ESTIMATED	2005-06 ADOPTED
Tuition - Other Localities	4,000	0	4,000	4,000	0
Regional Adult Education - Locality Billings	126,102	109,978	109,700	120,642	109,700
TOTAL	130,102	109,978	113,700	124,642	109,700
TOTAL REVENUE FROM LOCAL SOURCES	833,837	760,291	846,027	901,969	987,922

Revenue From The Commonwealth

Categorical Aid:

<u>Categorical Aid</u>	2003-04 BUDGETED	2003-04 ACTUAL	2004-05 BUDGETED	2004-05 ESTIMATED	2005-06 ADOPTED
Sales Tax Receipts	7,227,310	7,506,857	8,281,624	8,673,307	9,505,116
Basic School Aid	22,940,214	23,127,152	26,003,889	27,580,969	28,762,549
Remedial Summer School	38,348	38,348	38,758	38,758	0
Regular Foster Child	30,000	7,719	30,000	30,000	10,000
Adult Ed. - Regional	8,659	137	8,659	8,659	8,659
Gifted and Talented	247,510	250,444	277,903	277,903	286,762
Remedial Education - SOQ	284,881	288,391	266,362	280,759	297,168
Special Education - SOQ	2,723,743	2,809,410	2,785,998	2,980,369	3,528,871
Vocational Education - SOQ	576,711	583,816	583,116	633,508	765,208
Vocational Adult Education	0	6,367	0	0	0
Juvenile Detention Center Funds	215,405	177,589	229,429	249,871	244,462
Social Security - Instructional	1,212,448	1,214,026	1,347,243	1,366,838	1,599,884
Social Security - Non-Instr.	36,805	0	0	0	0
Teacher Retirement - Instructional	679,681	730,463	1,125,960	1,145,555	1,488,265
Teacher Retirement - Non-Instr.	41,042	0	0	0	0
Group Life Insurance - Instructional	0	0	0	0	0
Homebound	29,471	72,238	76,107	76,107	79,825
Special Ed. Reg. Project Payments	1,089,478	1,199,651	1,244,484	1,244,484	1,406,353
Adult Basic Ed. - Regional	148,189	148,185	154,958	164,951	154,958
Adult Basic Ed. - Regional Jail	58,796	64,453	82,522	82,522	110,000
Vocational Equipment	8,659	10,132	0	0	0
Vocational Occupational - Tech. Ed.	77,900	78,054	71,999	71,999	83,763
Salary Supplement	281,886	285,228	0	0	551,465
Special Ed. - Foster Child	79,825	79,144	108,352	108,352	141,409
At-Risk Students	85,224	86,286	127,806	135,733	131,924
K-3 Initiative	172,297	167,970	241,048	235,203	249,968
Ed Technology Funds	466,000	466,000	466,000	466,000	492,000
SOL - Remediation	65,878	69,645	86,570	0	0
Early Reading Intervention	91,746	105,507	116,060	116,060	122,508
ESL Funds	76,840	76,840	96,968	164,551	177,939
Special Ed. - Visually Handicapped	4,150	4,090	4,154	4,154	4,154
Medicaid Reimbursements	0	0	0	0	27,397
ISAEP Funding	23,576	23,576	23,576	23,576	23,576
Other State Funds	225,000	2,143	170,965	43,193	191,140
SOL Algebra Readiness	73,807	89,603	99,522	38,160	39,772
Student Achievement Grants	86,975	86,975	0	0	0
Mentor Teacher Funds	0	12,517	0	0	0
Retrofitting Grant	0	0	0	403,750	403,750
TOTAL REVENUE FROM THE COMMONWEALTH	39,408,454	39,868,956	44,150,032	46,645,291	50,888,845

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:

<u>Categorical Aid</u>	2003-04 BUDGETED	2003-04 ACTUAL	2004-05 BUDGETED	2004-05 ESTIMATED	2005-06 ADOPTED
Add-on Entitlement	94,070	0	94,070	94,070	102,185
E-Rate	97,717	0	97,717	0	0
Title I	852,194	863,776	914,001	1,104,199	967,224
Federal Land Use	2,857	2,790	2,857	2,857	2,857
Title VI-B	1,970,000	1,476,809	1,985,163	1,985,163	2,266,427
Vocational Ed. - Disadv. Proj. Pmts.	135,920	139,766	142,163	141,716	139,386
Ed. for Econ. Security - Title II	44,378	0	44,378	44,378	0
Drug-Free Schools	44,812	49,234	44,812	55,428	44,599
Other Federal Aid	150,000	0	272,124	144,784	277,777
Adult Basic Ed - Regional	315,669	309,355	301,854	286,222	301,854
Title VI-B IDEA	35,913	20,801	25,913	35,913	25,913
Drug and Violence Prevention Grant	225,000	133,933	187,941	187,941	0
Title III - LEP/Immigrant	18,935	26,157	18,935	41,835	35,351
Title V - Reading Recovery & Remediation	44,866	41,962	44,849	35,781	35,781
Title II	219,785	356,367	225,583	283,468	264,393
Retrofitting Grant	0	0	403,750	0	0
Rev Maximization	0	0	300,000	300,000	300,000
TOTAL	4,252,116	3,420,950	5,106,110	4,743,755	4,763,747

Federal government revenues are expected to decrease due to changes in grant activity.

Transfers:

<u>Transfers</u>	2003-04 BUDGETED	2003-04 ACTUAL	2004-05 BUDGETED	2004-05 ESTIMATED	2005-06 ADOPTED
General Operating Fund	46,500,099	46,500,099	49,164,531	49,164,531	52,972,510
Carry Forward Funds	0	1,137,820	0	70,395	0
Outstanding Encumbrances	0	204,157	0	289,687	0
TOTAL	46,500,099	47,842,076	49,164,531	49,524,613	52,972,510

The School Operating Fund budget will receive funding from the governing body in the amount of \$52,972,510, an increase of 7.7% over the previous year.

Total School Operating Fund Revenues:

	2003-04 BUDGETED	2003-04 ACTUAL	2004-05 BUDGETED	2004-05 ESTIMATED	2005-06 ADOPTED
Total School Operating Fund					
FUND TOTAL	90,994,506	91,892,273	99,266,700	101,815,628	109,613,024

Total School Operating Fund revenues are projected to increase due primarily to enrollment growth and the opening of the new Admiral Richard E. Byrd Middle School.

SCHOOL CAPITAL FUND:

	2003-04 BUDGETED	2003-04 ACTUAL	2004-05 BUDGETED	2004-05 ESTIMATED	2005-06 ADOPTED
<u>Non-Revenue Receipts</u>					
Carry Forward - Prior Years	104,702	117,729	0	0	0
Outstanding Encumbrances	0	61,723	0	53,500	0
TOTAL	104,702	179,452	0	53,500	0
<u>Transfers</u>					
General Operating Fund	507,000	507,000	0	0	1,000,000
TOTAL	507,000	507,000	0	0	1,000,000
FUND TOTAL	611,702	686,452	0	53,500	1,000,000

SCHOOL DEBT SERVICE FUND:

	2003-04 BUDGETED	2003-04 ACTUAL	2004-05 BUDGETED	2004-05 ESTIMATED	2005-06 ADOPTED
<u>Transfers</u>					
Carry Forward - Prior Years	534,819	557,163	108,762	108,762	190,099
State Funds	1,541,641	1,560,060	1,555,262	1,555,262	1,803,218
State Funds - School Construction	245,561	245,778	247,313	247,313	250,757
General Operating Fund	8,825,343	8,825,343	10,554,029	10,554,029	11,438,765
TOTAL	11,147,364	11,188,344	12,465,366	12,465,366	13,682,839
FUND TOTAL	11,147,364	11,188,344	12,465,366	12,465,366	13,682,839

SCHOOL FOOD SERVICE FUND:

	2003-04 BUDGETED	2003-04 ACTUAL	2004-05 BUDGETED	2004-05 ESTIMATED	2005-06 ADOPTED
<u>Revenue From Use of Money and Property</u>					
Interest on Bank Deposits	11,019	6,544	3,941	3,941	3,941
TOTAL	11,019	6,544	3,941	3,941	3,941
<u>Charges for Services</u>					
Charges for Services	2,057,390	2,226,302	2,234,694	2,234,694	2,524,162
TOTAL	2,057,390	2,226,302	2,234,694	2,234,694	2,524,162
<u>Miscellaneous</u>					
Miscellaneous	40,970	39,129	36,363	36,363	36,363
School Food Services - State	59,586	58,406	59,586	59,586	62,288
Meal Reimb. Operations - Federal	759,198	863,006	805,433	805,433	976,009
TOTAL	859,754	960,541	901,382	901,382	1,074,660
<u>Non-Revenue Receipts</u>					
Carry Forward - Prior Years	765,132	668,579	724,877	724,877	712,845
TOTAL	765,132	668,579	724,877	724,877	712,845
<u>Transfers</u>					
School Operating Fund	40,000	40,000	50,000	50,000	50,000
TOTAL	40,000	40,000	50,000	50,000	50,000
FUND TOTAL	3,733,295	3,901,966	3,914,894	3,914,894	4,365,608

The School Food Service Program provides approximately 9,136 students daily with lunches and a la carte items. Additionally, the program provides breakfast at ten elementary schools. There will be an increase of five cents in both breakfast and lunch prices for 2005-2006.

SCHOOL TRUST FUNDS:

	2003-04 BUDGETED	2003-04 ACTUAL	2004-05 BUDGETED	2004-05 ESTIMATED	2005-06 ADOPTED
<u>Revenue From Use of Money and Property</u>					
Interest on Bank Deposits	1,100	195	1,100	1,100	1,100
Carry Forward - Prior Years	0	21,901	0	0	0
TOTAL	1,100	22,096	1,100	1,100	1,100
FUND TOTAL	1,100	22,096	1,100	1,100	1,100

SCHOOL TEXTBOOK FUND:

	2003-04 BUDGETED	2003-04 ACTUAL	2004-05 BUDGETED	2004-05 ESTIMATED	2005-06 ADOPTED
<u>Revenue From Use of Money and Property</u>					
Interest on Bank Deposits	5,000	993	0	0	0
TOTAL	5,000	993	0	0	0
<u>Charges for Services</u>					
Textbooks - Lost/Damaged	7,500	8,307	7,500	6,207	7,500
Sale of Used Books	10,000	19,049	5,000	5,000	5,000
TOTAL	17,500	27,356	12,500	11,207	12,500
<u>Recovered Costs</u>					
Textbooks Furnished Free	518,120	524,264	448,483	449,776	464,113
TOTAL	518,120	524,264	448,483	449,776	464,113
<u>Non-Revenue Receipts</u>					
Carry Forward - Prior Years	500,000	364,802	82,627	82,627	405,106
TOTAL	500,000	364,802	82,627	82,627	405,106
<u>Transfers</u>					
School Operating Fund - Local Subsidy	311,669	311,757	315,830	315,830	321,313
TOTAL	311,669	311,757	315,830	315,830	321,313
FUND TOTAL	1,352,289	1,229,172	859,440	859,440	1,203,032

Textbook funds are projected to increase due to an increase in carry forward funds from prior years.

SCHOOL CONSTRUCTION FUND:

	2003-04 BUDGETED	2003-04 ACTUAL	2004-05 BUDGETED	2004-05 ESTIMATED	2005-06 ADOPTED
<u>Revenue From Use of Money and Property</u>					
Interest on Bank Deposits	0	96,189	0	0	0
Other Proceeds (Sale of Investments)	0	1,024,396	0	0	0
TOTAL	0	1,120,585	0	0	0
<u>Non-Revenue Receipts</u>					
Carry Forward - Prior Years	4,500,000	9,762,491	0	17,619,749	0
Proceeds - Sale of Bonds	14,660,000	14,560,000	250,000	250,000	0
Outstanding Encumbrances	0	0	0	15,531,893	0
Proceeds - Future Sale of Bonds	6,640,000	0	0	0	0
Transfers from Other Funds	0	400,000	0	0	0
TOTAL	25,800,000	24,722,491	250,000	33,401,642	0
FUND TOTAL	25,800,000	25,843,076	250,000	33,401,642	0

NREP OPERATING FUND:

	2003-04 BUDGETED	2003-04 ACTUAL	2004-05 BUDGETED	2004-05 ESTIMATED	2005-06 ADOPTED
<u>Revenue From Use of Money and Property</u>					
Rental Income	12,096	6,804	12,096	12,096	12,096
Interest on Bank Deposits	0	3,209	0	0	0
TOTAL	12,096	10,013	12,096	12,096	12,096
<u>Recovered Costs</u>					
Billings to Localities	3,106,249	3,008,223	3,624,027	3,662,677	4,144,474
State - Educational Technology Funds	26,000	26,000	26,000	26,000	26,000
Federal - Preschool Grant	84,000	72,044	84,513	160,557	160,890
TOTAL	3,216,249	3,106,267	3,734,540	3,849,234	4,331,364
<u>Non-Revenue Receipts</u>					
Carry Forward - Prior Years	150,000	0	150,000	35,306	344,701
TOTAL	150,000	0	150,000	35,306	344,701
FUND TOTAL	3,378,345	3,116,280	3,896,636	3,896,636	4,688,161

NREP TEXTBOOK FUND:

	2003-04 BUDGETED	2003-04 ACTUAL	2004-05 BUDGETED	2004-05 ESTIMATED	2005-06 ADOPTED
<u>Revenue From Use of Money and Property</u>					
Interest on Bank Deposits	0	164	0	0	0
TOTAL	0	164	0	0	0
<u>Non-Revenue Receipts</u>					
Carry Forward - Prior Years	20,000	15,346	20,000	20,000	20,000
TOTAL	20,000	15,346	20,000	20,000	20,000
<u>Transfers</u>					
NREP Operating Fund	10,000	10,000	10,000	10,000	10,000
TOTAL	10,000	10,000	10,000	10,000	10,000
FUND TOTAL	30,000	25,510	30,000	30,000	30,000

AIRPORT AUTHORITY CAPITAL PROJECT FUND:

	2003-04 BUDGETED	2003-04 ACTUAL	2004-05 BUDGETED	2004-05 ESTIMATED	2005-06 ADOPTED
<u>Transfers</u>					
Other Localities	36,394	20,000	30,074	30,074	64,274
State Receipts	147,580	97,791	198,880	1,711,200	658,130
Federal Receipts	246,375	225,561	823,500	858,154	394,250
General Operating Fund	41,126	82,896	25,271	25,271	0
TOTAL	471,475	426,248	1,077,725	2,624,699	1,116,654
<u>Non-Revenue Receipts</u>					
Loan Proceeds	0	710,300	0	0	0
TOTAL	0	710,300	0	0	0
FUND TOTAL	471,475	1,136,548	1,077,725	2,624,699	1,116,654

The Airport Capital Project Fund includes several projects for the fiscal year 2006. The largest project, which totals \$500,000 is the renovation of the General Aviation Terminal. The existing terminal was constructed in 1989. The second largest project, which totals \$350,000, consists of the acquisition of three parcels for noise abatement per the Twenty-year Master Plan.

UNEMPLOYMENT COMPENSATION FUND:

	2003-04 BUDGETED	2003-04 ACTUAL	2004-05 BUDGETED	2004-05 ESTIMATED	2005-06 ADOPTED
<u>Non-Revenue</u>					
Carry Forward - Prior Years	10,000	683	10,000	528	10,000
TOTAL	10,000	683	10,000	528	10,000
FUND TOTAL	10,000	683	10,000	528	10,000

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	\$ 3,336
Encumbrances	714,838
Non-Current Loans	853,121
Capital Projects	843,707
Fire Company Capital	93,121
Historical Markers	13,637
Economic Development	687
Tri-Centennial	<u>936</u>
	\$ 2,523,383

This amount is included in the June 30, 2004 fund balance amount of \$27,855,205. Fund balance on June 30, 2004 was \$24,345,519. 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 2005 and 2006, and a detail analysis of actual fund balance of June 30, 2001 through June 30, 2004.

	<u>ESTIMATE</u> <u>FY 2005</u>	<u>PLAN</u> <u>FY 2006</u>
Fund Balance, Beginning of Year	\$ 27,855,205	\$ 23,498,123
Revenue Sources*	100,661,307	103,030,063
Expenditures	(42,885,906)	(41,624,690)
Other Sources (USES):		
Transfers (OUT)**	<u>(62,132,483)</u>	<u>(67,772,816)</u>
Fund Balance, End of Year	23,498,123	17,130,680

* Includes close out of construction funds.

** Includes transfers to Reserved Fund Balances.

	<u>ACTUAL</u> <u>FY 2001</u>	<u>ACTUAL</u> <u>FY 2002</u>	<u>ACTUAL</u> <u>FY 2003</u>	<u>ACTUAL</u> <u>FY 2004</u>
<u>Fund Balance,</u> <u>Beginning of Year</u>	21,657,517	24,638,096	23,036,437	24,345,519
 <u>REVENUES</u>				
General Prop. Taxes	39,296,557	39,591,759	44,344,353	49,583,353
Other local taxes	13,787,234	14,129,893	16,189,296	18,007,559
Permits, privilege fees and regulatory licenses	1,111,056	1,181,812	1,556,839	2,192,360
Fines and Forfeitures	31,196	59,492	133,549	240,167
Revenue from Use of Money and Property	1,227,301	796,561	425,269	249,622
Charges for Services	1,504,234	1,697,512	1,936,008	2,171,750
Miscellaneous	223,380	199,608	315,355	231,768
Recovered Costs	1,497,867	1,816,414	2,413,809	2,538,635
Intergovernmental	<u>16,542,685</u>	<u>17,121,414</u>	<u>18,568,647</u>	<u>20,611,477</u>
TOTAL REVENUE	75,221,510	76,594,465	85,883,125	95,826,691

EXPENDITURES

Current:

Gen. Gov. Admin.	6,296,713	3,820,691	4,945,481	4,893,037
Judicial Administration	982,036	1,428,459	1,327,545	1,354,067
Public Safety	9,247,838	11,419,185	12,109,078	13,442,648
Public Works	2,568,834	2,744,931	2,627,042	2,738,920
Health and Welfare	3,461,062	4,747,321	5,549,107	5,617,679
Community College	44,802	45,123	85,373	45,122
Parks, Recreation & Cultural	3,155,426	3,608,713	3,817,096	3,890,243
Comm. Development	4,216,601	3,051,401	3,554,320	3,782,738
Debt Service	<u>1,122,733</u>	<u>778,437</u>	<u>1,129,166</u>	<u>1,091,927</u>
TOTAL EXPENDITURES	31,096,045	31,644,261	35,144,208	36,856,381

Other Financing Sources

Proceeds from capital leases/ insurance/bond premiums 101,619	479,776	1,338,561	1,308,102	
Operating transfers Out/In	(634,847)			
Operating transfers from/ to Primary Govt. (41,246,505)	(46,396,792)	(50,168,396)	(56,768,726)	
TOTAL	(41,144,886)	(49,429,835)	(55,460,624)	
Fund Balance, End of Year	24,638,096	23,036,437	24,345,519	27,855,205

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 \$6,367,443 to fund the FY 2005-2006 Adopted Budget.

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

**FUND BALANCE
PROJECTED FY 2006 BALANCES**

<u>Type of Fund</u>	<u>Estimated Fund Balance, Beg. of Year</u>	<u>Revenue Sources (a)</u>	<u>Expenditures</u>	<u>Subtotal</u>	<u>Transfers (Out)</u>	<u>Estimated Fund Balance, End of Year</u>	<u>% Change</u>
General	23,498,123	103,030,063	(41,624,690)	84,903,496	(67,772,816)	17,130,680	-27.10%
Regional Jail	150,499	11,848,786	(11,848,786)	150,499	0	150,499	0.00%
Landfill	28,074,735	6,684,378	(9,354,058)	25,405,055	0	25,405,055	-9.51%
Court Services	523,712	1,179,172	(1,295,876)	407,008	0	407,008	-22.28%
Shawneeland	645,094	528,010	(622,413)	550,691	0	550,691	-14.63%
Airport Operating	451,033	1,727,840	(1,727,840)	451,033	0	451,033	0.00%
Consolidated Maint.	747	500,000	(500,747)	0	0	0	-100.00%
School Operating	0	109,613,024	(109,177,957)	435,067	(435,067)	0	0.00%
School Cafeteria	712,845	3,652,763	(3,687,479)	678,129	0	678,129	-4.87%
School Construction	0	250,000	(250,000)	0	0	0	0.00%
School Debt	190,099	13,492,740	(13,574,077)	108,762	0	108,762	-42.79%
Airport Capital	0	1,116,654	(1,116,654)	0	0	0	0.00%
School Trusts	12,626	1,100	(995)	12,731	0	12,731	0.83%
School Textbook	495,175	861,679	(1,274,227)	82,627	0	82,627	-83.31%
NREP Operating	455,474	4,382,687	(4,688,161)	150,000	0	150,000	-67.07%
NREP Textbook	21,973	10,000	(10,000)	21,973	0	21,973	0.00%
Unemployment	153,822	10,000	(10,000)	153,822	0	153,822	0.00%

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

General Fund fund balance decreased by 27%. The Board of Supervisors chose to appropriate over \$6 million from reserves to balance the FY 2006 budget in an effort to minimize the tax burden on residents.

In an effort to meet budget needs, all fund balances were reviewed and considered during the FY 2006 budget process. If available and fiscally prudent, fund balance was utilized as a non-revenue source. Fund balances still remain sufficient in all needed funds.

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 was 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 more 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 component units of the county. Component units are legally separate, but are reported since the county is financially accountable and provide funding for them.

Fund Financial Statements:

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

The county 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 governments own programs. The county is responsible for ensuring that the assets reported in these funds are used for their intended purpose.
 - Frederick County has several private purpose trust funds. These funds are restricted to build a chapel, provide textbooks for indigent students and to provide scholarships to deserving students.
 - Frederick County has six agency funds. These funds include entities for which the county has assumed fiscal agency status: The Clarke, Frederick, Fauquier, Winchester Regional Adult Detention Center and the Winchester Regional Airport.

VIII. 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.

IX. SIGNIFICANT COMPONENTS

- A. The proposed budget is fundamentally comprised of seventeen 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, 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.

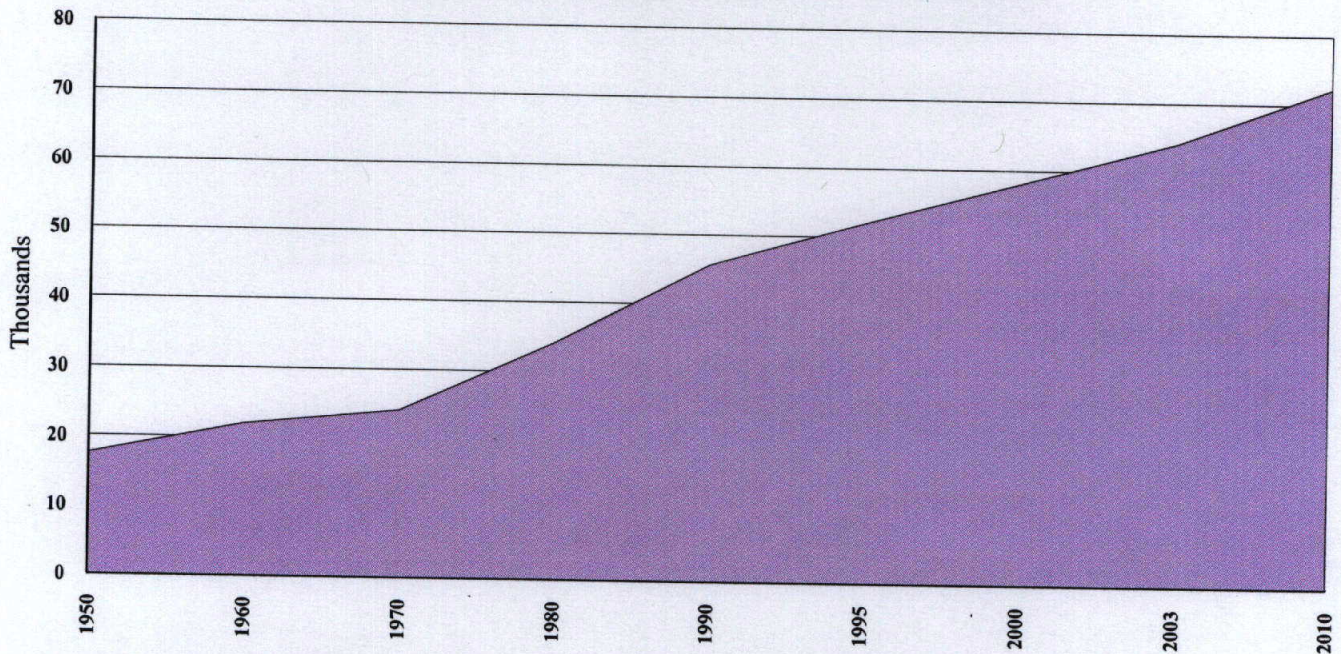
The second area is underlain by limestone-carbonate bedrock and consists of a band that runs north-south through the county between Interstate 81 and Little North Mountain. Much of this area is currently used for agriculture and contains the bulk of prime agriculture soil in the county. Most of the orchards 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 2004 population estimate for Frederick County was 66,224. 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 22nd largest school division in Virginia, is composed of ten elementary schools serving students in grades kindergarten through fifth grade; four middle schools serving grades six through eight; three high schools serving grades nine through twelve; and one alternative/vocational school. Frederick County participates and is fiscal agent for a regional facility, Northwestern Regional Educational Program, that provides services to some of its special education population. Other support facilities include the administration building, the maintenance and warehousing facility and the transportation facility. The school system also provides building maintenance services for the county government office buildings and the regional library.

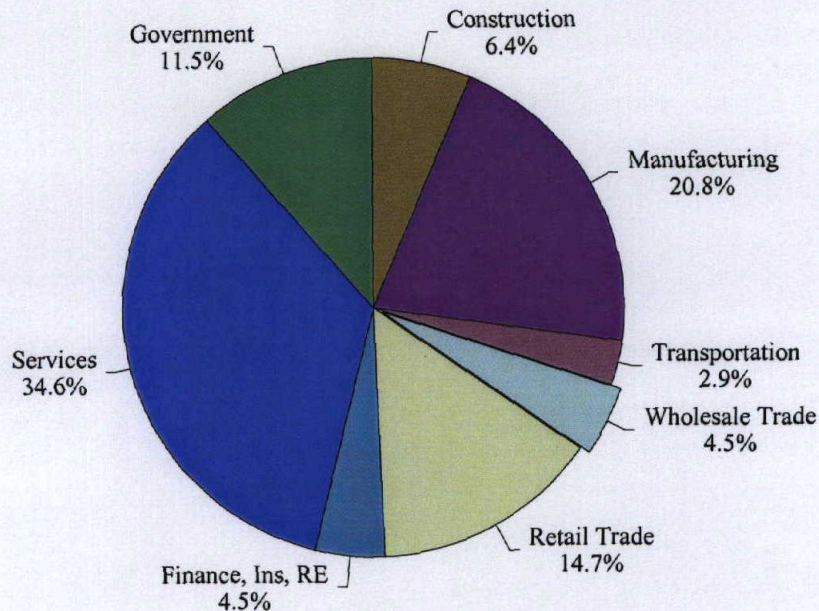
In 1996, student enrollment was 9,632. In the fall of 2004, student enrollment was 11,742, which represents an increase of 2,110 students, or 22%, since 1996. The structure of the school division is designed to support the needs of the 12,044 students projected for the school year 2005-2006.

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 47,008 jobs in 2003 as measured by the NAICS. The largest employment sector was services which employed 16,185 workers in 2003.

Employment Trends - Frederick County and Winchester - 2003



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 2004 unemployment rate of 2.7%.

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.

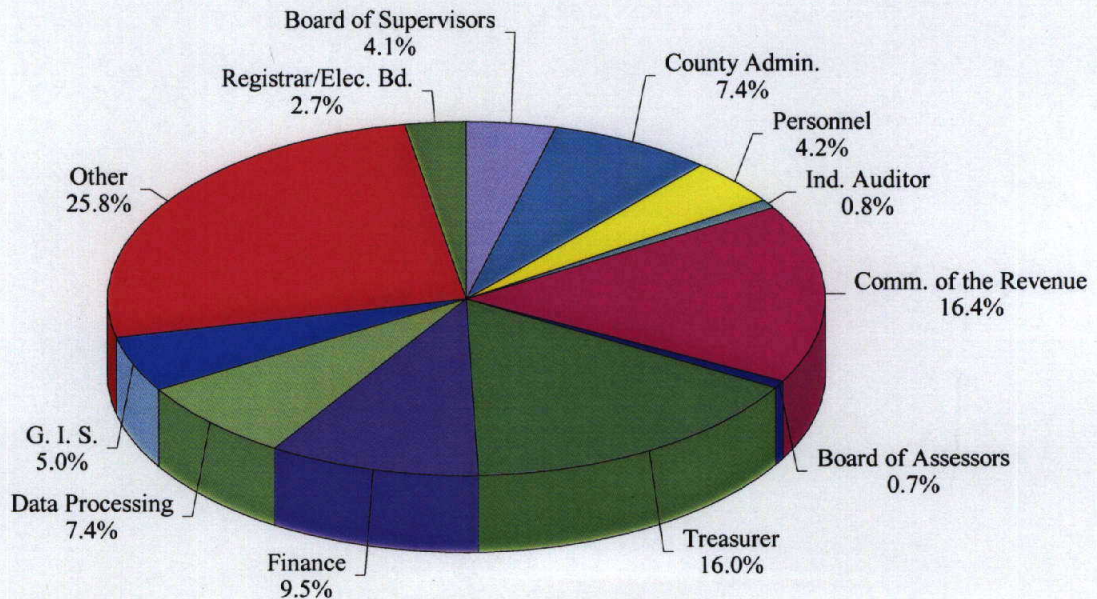
Shenandoah University offers four-year undergraduate and graduate programs with a school enrollment of 2,500 students. The schools include Harry F. Byrd, Jr. School of Business, Health Professions, Arts and Sciences, Pharmacy and Conservatory. The John Marsh Institute of Public Policy is also located at the University.

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

Cost of Living	The cost of living in the Winchester-Frederick County area is about 110.9% of the national average. The average detached home sold for approximately \$249,838 in 2004. 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 2003) gives the crime rate per 100,000 people for the USA as 4,063. The crime rate for Frederick County was 2,960 in 2003.
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 and the Clarke County Library located in Berryville. Currently, there are approximately 31,324 active registered library card holders in Frederick County. During the 2005 fiscal year, Frederick County residents checked out 353,878 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, two picnic shelters, 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 alternative transportation options when traveling to Sherando Park and the adjacent Sherando High School.</p> <p>The Parks and Recreation Department has included an Indoor Swimming Pool Facility on the department's Capital Improvements Program. The Indoor Pool Facility is currently under review by the county through the PPEA process.</p>

General Government Administration

	2004 Actual	2005 Budget	2006 Adopted Budget	Increase (Decrease) FY 2005 to FY 2006	
				Amount	%
Board of Supervisors	\$205,636	\$222,123	\$250,710	\$28,587	12.87%
County Administration	435,813	395,218	452,939	\$57,721	14.60%
Personnel	222,508	251,078	255,680	\$4,602	1.83%
Independent Auditor	45,500	46,600	49,000	\$2,400	5.15%
Commissioner of the Revenue	867,467	955,918	1,011,266	\$55,348	5.79%
Board of Assessors	383,901	173,448	41,448	(\$132,000)	-76.10%
Treasurer	871,855	1,008,472	985,052	(\$23,420)	-2.32%
Finance	520,288	556,367	585,735	\$29,368	5.28%
Data Processing	404,212	446,099	458,057	\$11,958	2.68%
G. I. S.	317,805	228,035	310,022	\$81,987	35.95%
Other	1,374,227	1,525,061	1,587,350	\$62,289	4.08%
Electoral Board	51,057	116,104	53,343	(\$62,761)	-54.06%
Registrar	89,554	91,650	114,769	\$23,119	25.23%
GENERAL GOVERNMENT ADMINISTRATION	\$5,789,823	\$6,016,173	\$6,155,371	\$139,198	2.31%



Board of Supervisors

**Board of Supervisors
(7 Members)**

**Administrative
Assistant**

BOARD OF SUPERVISORS

1101

DESCRIPTION:

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 Chairman-at-Large. The Board of Supervisors collectively set policy for the County and enact 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, Public Safety, Code and Ordinance, Public Works and Personnel. All funds which allow the County to operate are appropriated by the Board. The volumes of the Code of Virginia, as amended, delineate the authority and the responsibility of the Board of Supervisors.

GOALS:

- Maintain service levels which ensure a high quality of life for county citizens.
- Fairly allocate resources among competing demands.
- Continue Education and Public Safety as priorities in the delivery of services.
- Implement a revised Capital Improvement Program.
- Promote economic development to improve the current residential/business tax ratio.

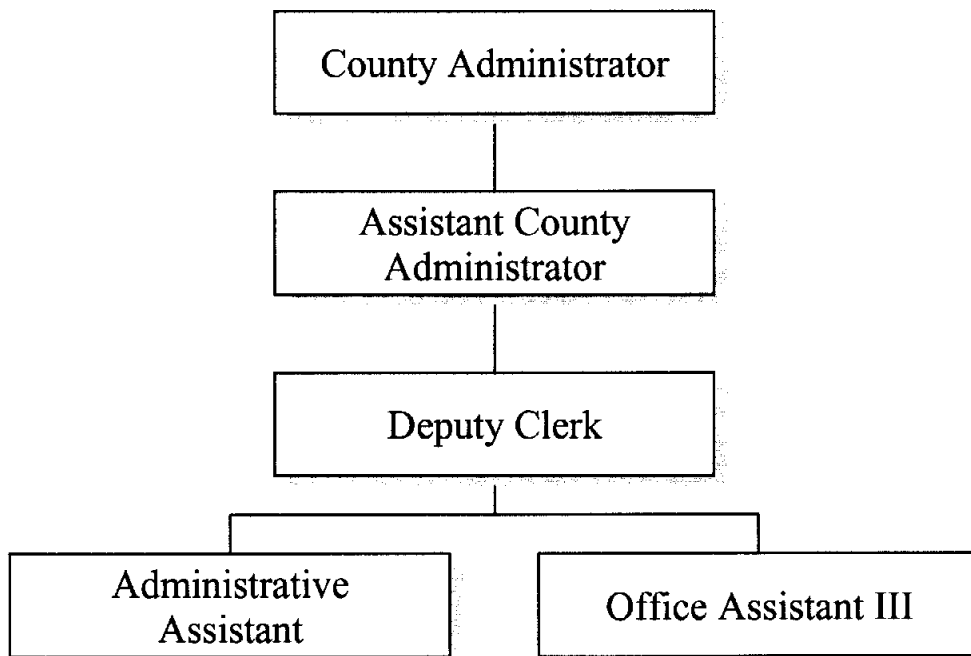
PERFORMANCE INDICATORS:

	FY 2004 Actual	FY 2005 Budget	FY 2006 Budget
Resolutions Considered	75	75	75
Ordinances Considered	6	20	10
Board Meetings Held	32	31	28
Waiver Notices Processed	0	1	0

BUDGET SUMMARY:

	FY 2004 Actual	FY 2005 Approved Budget	FY 2005 Estimated Budget	FY 2006 Adopted Budget	Increase (Decrease) FY 2005 App. to FY 2006	
					Amount	%
Costs:						
Personnel	142,665	146,963	148,779	152,657	5,694	3.87%
Operating	57,298	73,660	63,638	82,553	8,893	12.07%
Capital	5,673	1,500	144,927	15,500	14,000	933.33%
TOTAL	205,636	222,123	357,344	250,710	28,587	12.87%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	205,636	222,123	357,344	250,710	28,587	12.87%
TOTAL	205,636	222,123	357,344	250,710	28,587	12.87%
Full-time positions	1	1	1	1	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 Zoning, and Public Safety Communications. Indirect supervision is exercised over the Regional Airport, Regional Jail, and Economic Development Commission.

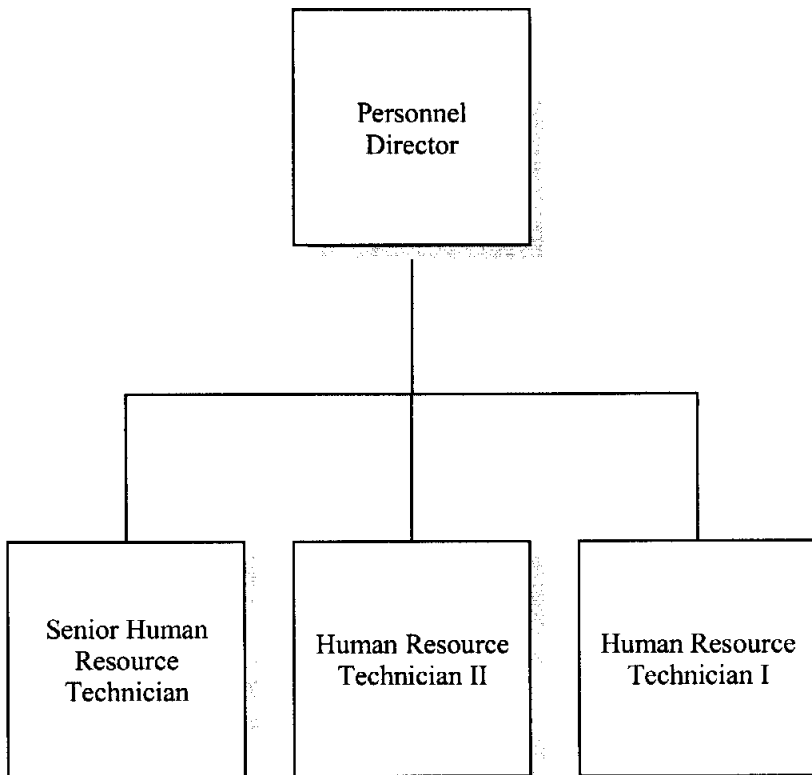
GOALS:

- 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 and is available in-house now, with plans to be up and running on the county website in early 2005.
- The Regional Jail Capital Expansion is underway and further resolution to overcrowding is a priority.
- Complete Continuity of Operations Plan and purchase of First-aid kits and defibrillators for County Office Complex.
- Completion of agreement to construct the new Public Safety Center.

BUDGET SUMMARY:

	FY 2004	FY 2005	FY 2005	FY 2006 Adopted Budget	Increase (Decrease)	
	Actual	Approved Budget	Estimated Budget		FY 2005 App. to FY 2006 Amount	%
Costs:						
Personnel	390,953	367,696	379,518	413,100	45,404	12.35%
Operating	16,488	24,818	20,213	24,839	21	0.08%
Capital	28,372	2,704	1,571	15,000	12,296	454.73%
TOTAL	435,813	395,218	401,302	452,939	57,721	14.60%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	435,813	395,218	401,302	452,939	57,721	14.60%
TOTAL	435,813	395,218	401,302	452,939	57,721	14.60%
Full-time positions	4	4	4	5	1	25.00%

Personnel Department



PERSONNEL

1203

DESCRIPTION:

The County of Frederick currently employs 565 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.

GOALS:

- Administer and monitor personnel management system and fringe benefit program.
- Maintain updated FLSA, FMLA and VRS manuals.
- Continue to remain in compliance with all state/federal mandated regulations as required or directed.
- Continue to update job descriptions and personnel policies as required.
- Continue computerized records conversion.
- Continue to plan and conduct training sessions.
- Continue to maintain and update in-house operations and instructional manuals.
- Continue to simplify time sheet procedures and overtime process.

PERFORMANCE INDICATORS:

	FY 2004 Actual	FY 2005 Budget	FY 2006 Budget
# of positions recruited	63	43	63
# of recruitment testing sessions	9	6	9
# of full-time applications processed	967	272	967
# of part-time applications processed	2	135	2
% of positions filled within 90 days of vacancies	75%	62%	75%

BUDGET SUMMARY:

	FY 2004 Actual	FY 2005 Approved Budget	FY 2005 Estimated Budget	FY 2006 Adopted Budget	Increase (Decrease) FY 2005 App. to FY 2006	
					Amount	%
Costs:						
Personnel	191,317	211,994	213,893	217,581	5,587	2.64%
Operating	28,409	36,784	24,521	38,099	1,315	3.57%
Capital	2,782	2,300	2,101	0	(2,300)	-100.00%
TOTAL	222,508	251,078	240,515	255,680	4,602	1.83%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	222,508	251,078	240,515	255,680	4,602	1.83%
TOTAL	222,508	251,078	240,515	255,680	4,602	1.83%
 Full-time positions	 4	 4	 4	 4	 0	 0.00%

INDEPENDENT AUDITOR

1208

DESCRIPTION:

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

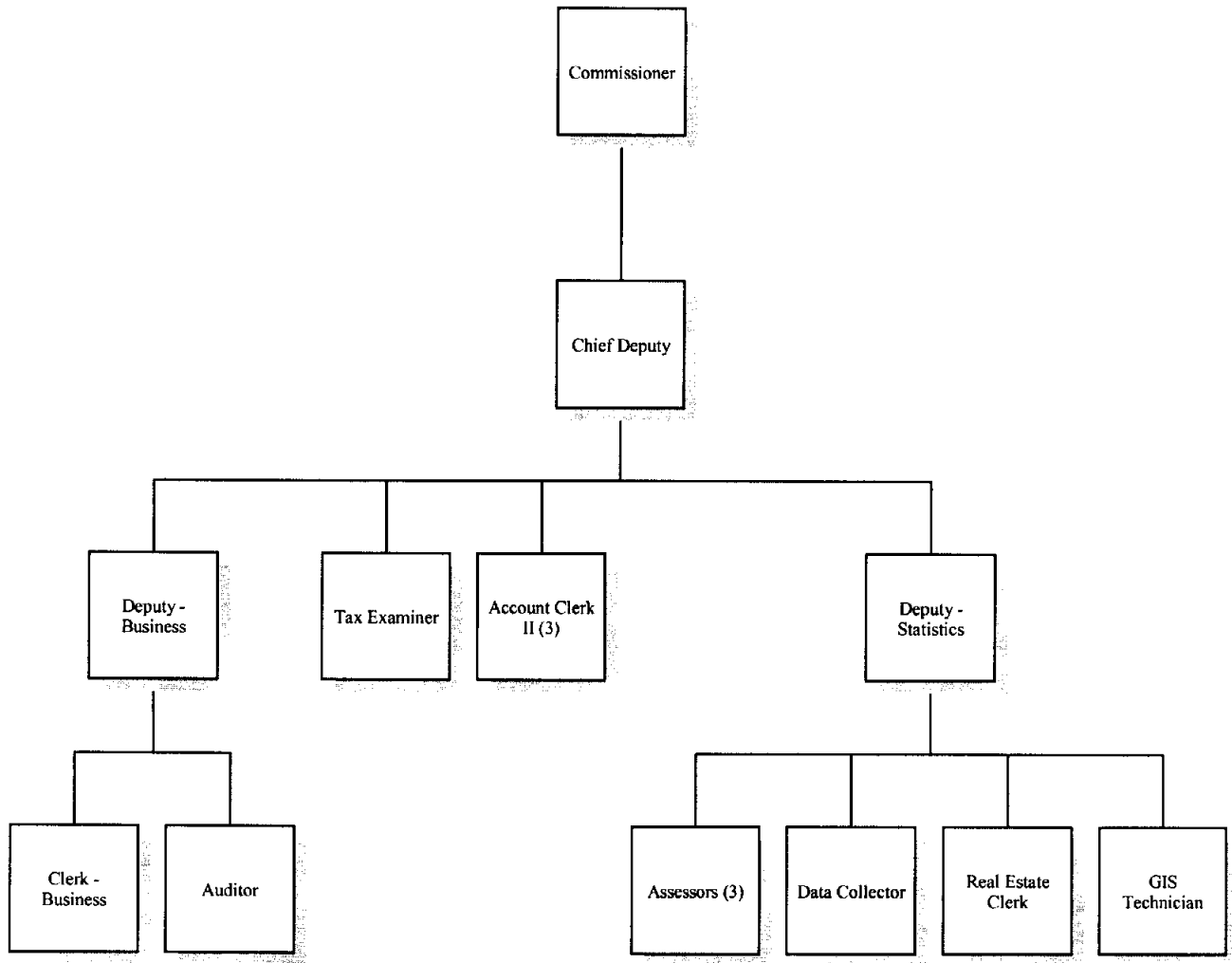
GOALS:

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

BUDGET SUMMARY:

	FY 2004 Actual	FY 2005 Approved Budget	FY 2005 Estimated Budget	FY 2006 Adopted Budget	Increase (Decrease) FY 2005 App. to FY 2006	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	45,500	46,600	46,900	49,000	2,400	5.15%
Capital	0	0	0	0	0	0.00%
TOTAL	45,500	46,600	46,900	49,000	2,400	5.15%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	45,500	46,600	46,900	49,000	2,400	5.15%
TOTAL	45,500	46,600	46,900	49,000	2,400	5.15%
Full-time positions	0	0	0	0	0	0.00%

Commissioner of the Revenue



COMMISSIONER OF THE REVENUE

1209

DESCRIPTION:

The Commissioner of the Revenue office is divided into two major functions: 1) the assessment, mapping and detailing of all real estate in the county, including tax exempt property and making any changes and 2) the assessment and proration of all personal property including business personal property and machinery and tools in the county. Several other important functions included in the department's workload are the administration of business licenses, meals and transient occupancy taxes, bank franchise taxes, utility taxes, state income and state estimated taxes. Staff also assists various organizations with their need for county and public records. This office keeps and updates these records for their use and to preserve historic data. The staff provides assistance with records management for the Treasurer to issue billings or decals and for record submission to the state regulatory agencies on the personal property tax relief. Real estate mapping is now automated, as are significantly all personal property and real estate assessment practices. This office maintains a system of records that provides increased services at reduced cost to the taxpayers. Staff is working to have stored records in electronic management of historic documents by means of scanning and

indexing. This office works closely with other county departments to assure the accuracy and availability of Graphic Information System (GIS) data. The staff also assists the county and its hired fee appraiser during real estate general reassessment and the subsequent hearings. Staff is compiling data regarding changes and areas of concern for any and all of nearly 42,000 parcels in the county at all times.

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.

Continue training and implementation of technological skills for better service at a lower cost to the taxpayer.

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

PERFORMANCE INDICATORS:

	FY 2004 Actual	FY 2005 Budget	FY 2006 Budget
# of reassessment visits	2,993	2,500	3,800
# of supplemental bills issued	21,781	22,000	23,000
# of land use applications approved	2,186	2,300	2,200
# of tax relief applications approved	783	900	950
# of DMV transactions	44,980	78,000	53,000
# of State income taxes and estimates processed	1,782	2,500	2,000

BUDGET SUMMARY:

	FY 2004 Actual	FY 2005 Approved Budget	FY 2005 Estimated Budget	FY 2006 Adopted Budget	Increase (Decrease) FY 2005 App. to FY 2006	
					Amount	%
Costs:						
Personnel	693,217	771,489	773,310	783,781	12,292	1.59%
Operating	163,707	172,679	166,558	183,985	11,306	6.55%
Capital	10,543	11,750	10,850	43,500	31,750	270.21%
TOTAL	867,467	955,918	950,718	1,011,266	55,348	5.79%
Revenue:						
Fees	10,015	4,000	20,400	4,000	0	0.00%
State/Federal	163,440	148,583	150,672	159,000	10,417	7.01%
Local	694,012	803,335	779,646	848,266	44,931	5.59%
TOTAL	867,467	955,918	950,718	1,011,266	55,348	5.79%
Full-time positions	15	16	16	16	0	0.00%

BOARD OF ASSESSORS

1210

DESCRIPTION:

Both the Board of Assessors (BOA) and Board of Equalization (BOE) are positions created to give the taxpayers of Frederick County representation, overview and appeals during the process of reassessment of all Frederick County real property. Both Boards are trained in their duties by representatives of the Virginia Department of Taxation. For FY 06, only the Board of Equalization will sit for the period of July through December to complete their hearings of appeals from the general reassessment that became effective January 1, 2005.

The BOE are tasked with determining if properties were equitably assessed. They will hear all complaints from taxpayers, those who attend their advertised and recorded hearings or those who send in written appeals. Such taxpayers must provide the BOE with substantial evidence that supports their claims that the reassessed values were inequitable compared to other properties, were incorrect in acreage or did not meet 100% of current fair market value. To reach their conclusion, the BOE will review all documents, evidence and sworn statements from the taxpayer, make such field visits to properties as they feel they need, and use all information from the reassessment field work and sales studies as they require. They will consider all aspects of the appellant's property, including construction, size, zoning, quality, property age, neighborhood, land and other appurtenances and compare such to the market data and similar properties. They will finally determine whether the reassessment values should be affirmed, decreased or increased. When equalization decisions are completed, the BOE will see that all appellants are notified as to

the result of their appeals and complete all required forms and paperwork as required by law. Final copies of all adjustments will then be presented to the Commissioner of the Revenue for application to the real property book.

GOALS:

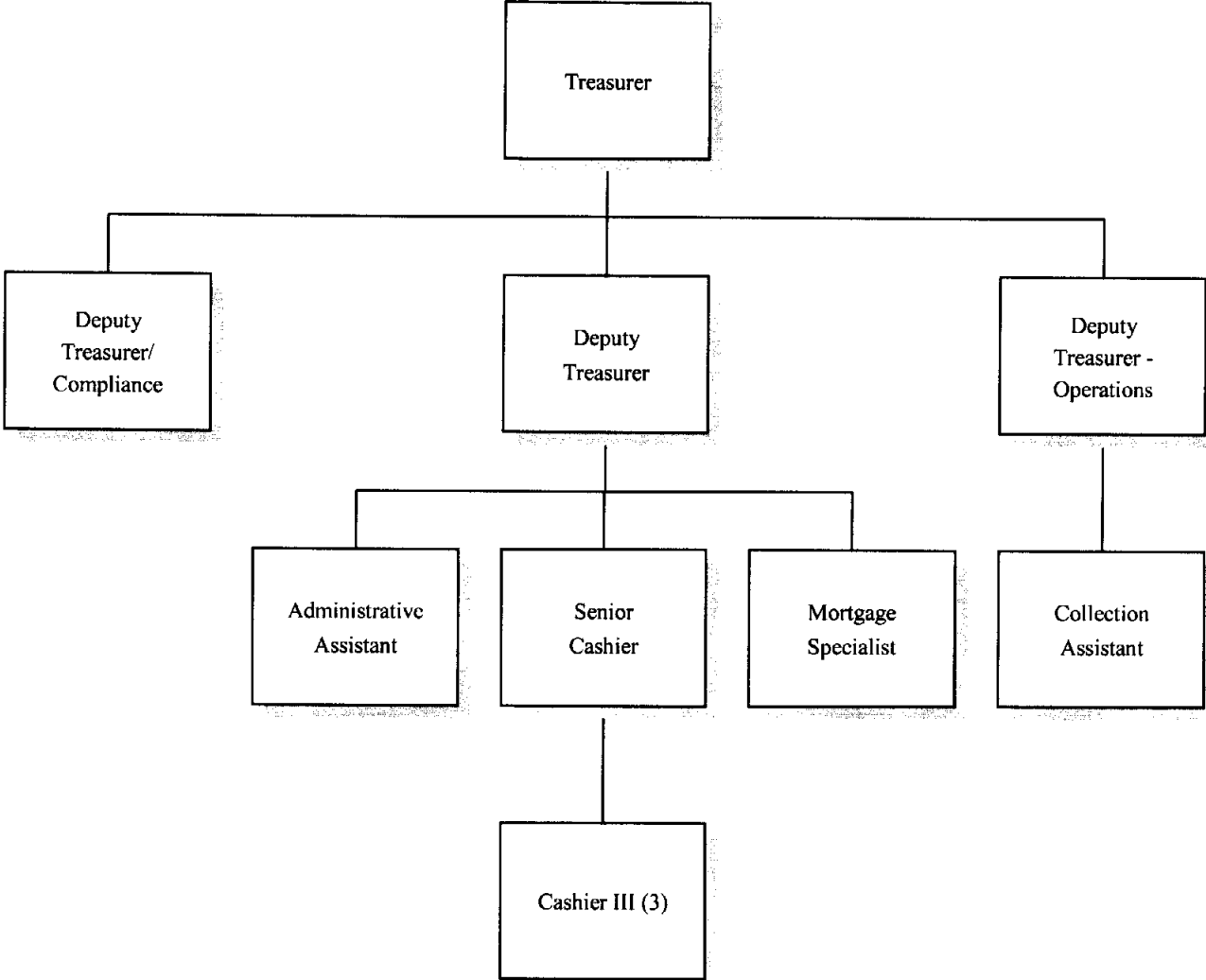
To value all real property at 100% of its fair market value after taking into consideration all elements of value including but not limited to: recent arms-length market sales, quality and details of construction, construction material markets, special land and zoning considerations and such other matters 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 2004 Actual	FY 2005 Approved Budget	FY 2005 Estimated Budget	FY 2006 Adopted Budget	Increase (Decrease) FY 2005 App. to FY 2006	
					Amount	%
Costs:						
Personnel	6,200	40,148	23,148	32,148	(8,000)	-19.93%
Operating	377,701	133,300	119,660	9,300	(124,000)	-93.02%
Capital	0	0	0	0	0	0.00%
TOTAL	383,901	173,448	142,808	41,448	(132,000)	-76.10%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	383,901	173,448	142,808	41,448	(132,000)	-76.10%
TOTAL	383,901	173,448	142,808	41,448	(132,000)	-76.10%
Full-time positions	0	0	0	0	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 via internet access 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.

Increase productivity through technology, i.e., improved payment receipting.

Decrease delinquent tax percentage by .5%.

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

Continue to have currently enrolled employees take classes toward certification and add new employees toward certification.

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

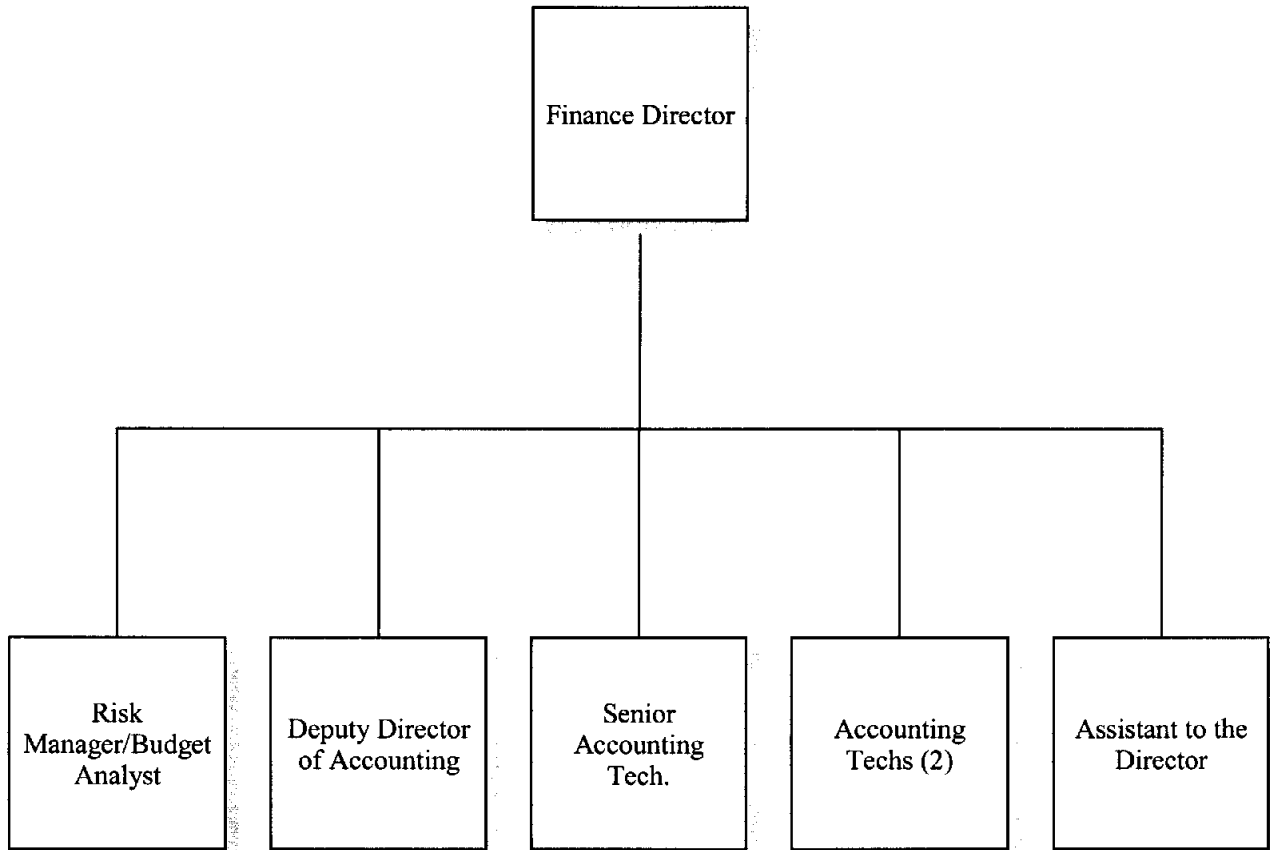
PERFORMANCE INDICATORS:

	FY 2004 Actual	FY 2005 Budget	FY 2006 Budget
Personal Property bills processed	121,303	128,000	127,350
Real Estate bills processed	71,576	81,000	75,154
# of decals processed	70,812	74,300	73,142
# of dog tags processed	4,198	4,300	4,270
# of delinquent noticed issued	10,849	11,000	15,880
# of tax liens processed	422	1,000	531

BUDGET SUMMARY:

	FY 2004 Actual	FY 2005 Approved Budget	FY 2005 Estimated Budget	FY 2006 Adopted Budget	Increase (Decrease) FY 2005 App. to FY 2006	
					Amount	%
Costs:						
Personnel	560,979	599,705	597,565	595,572	(4,133)	-0.69%
Operating	309,412	406,167	322,078	388,480	(17,687)	-4.35%
Capital	1,464	2,600	2,100	1,000	(1,600)	-61.54%
TOTAL	871,855	1,008,472	921,743	985,052	(23,420)	-2.32%
Revenue:						
Fees	21,075	50,000	22,908	25,000	(25,000)	-50.00%
State/Federal	166,126	172,150	151,008	171,100	(1,050)	-0.61%
Local	684,654	786,322	747,827	788,952	2,630	0.33%
TOTAL	871,855	1,008,472	921,743	985,052	(23,420)	-2.32%
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 Board and County Administrator requests for special policy and financial analysis. This department coordinates and prepares the printed county budget which involves monitoring departmental expenditures and revenues to assure budgetary compliance and coordinating all department budget adjustment requests and reconciling additional appropriation to the current budget.

GOALS:

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

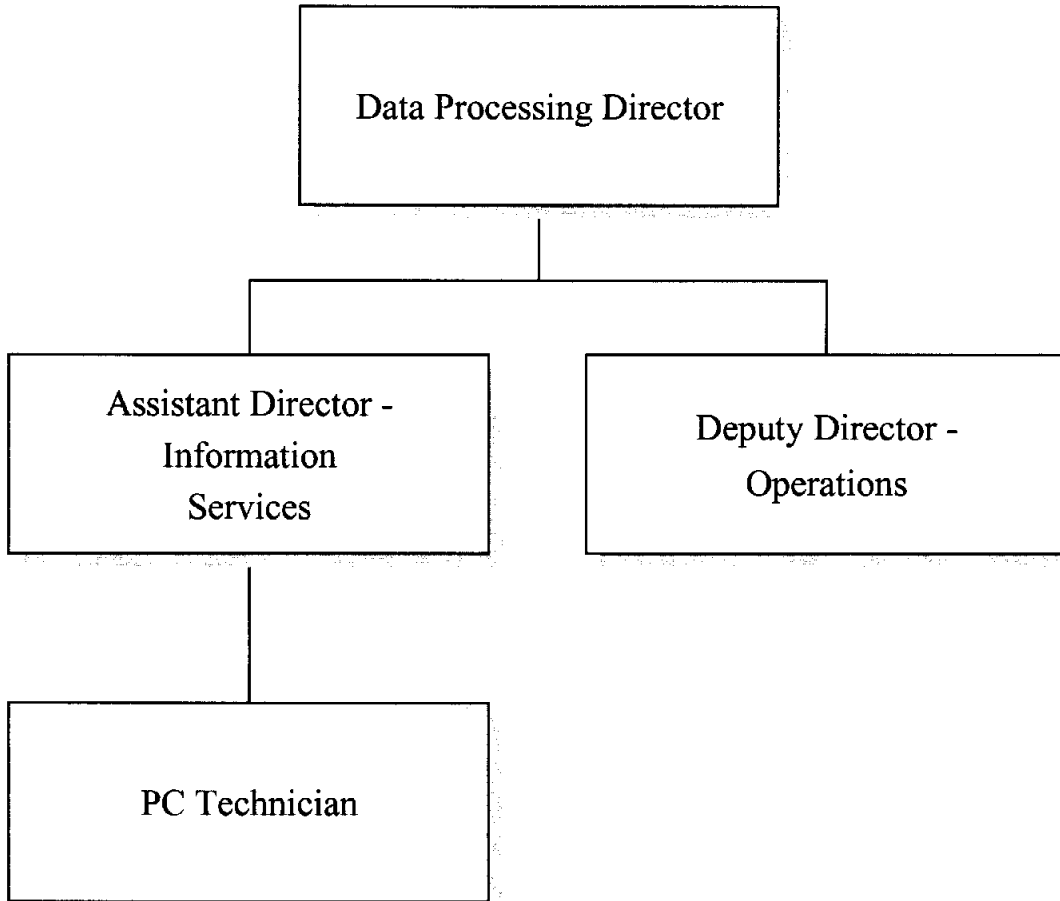
PERFORMANCE INDICATORS:

	FY 2004 Actual	FY 2005 Budget	FY 2006 Budget
Bids and RFP's Processed	50	50	50
Purchase Orders Processed	119	105	110
Annual Volume of Purchase Ordered Processed	\$6,119,128	\$2,520,000	\$5,000,000
Worker's Compensation Claims Processed	38	30	30

BUDGET SUMMARY:

	FY 2004 Actual	FY 2005 Approved Budget	FY 2005 Estimated Budget	FY 2006 Adopted Budget	Increase (Decrease) FY 2005 App. to FY 2006	
					Amount	%
Costs:						
Personnel	425,630	441,367	458,341	467,502	26,135	5.92%
Operating	93,049	112,500	105,027	115,508	3,008	2.67%
Capital	1,609	2,500	3,863	2,725	225	9.00%
TOTAL	520,288	556,367	567,231	585,735	29,368	5.28%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	520,288	556,367	567,231	585,735	29,368	5.28%
TOTAL	520,288	556,367	567,231	585,735	29,368	5.28%
 Full-time positions	 7	 7	 7	 7	 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 other aspects of the AS/400.

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.

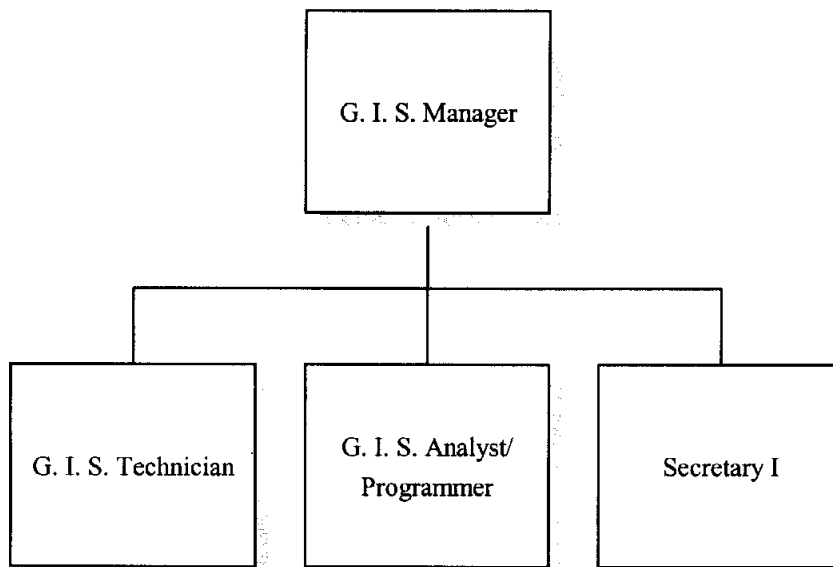
PERFORMANCE INDICATORS:

	FY 2004 Actual	FY 2005 Budget	FY 2006 Budget
Average # of jobs per day	12	12	12
# of requests per day to correct in-house equipment problems	12	12	12
Average response time for in-house equipment problems	5 minutes	5 minutes	5 minutes

BUDGET SUMMARY:

	FY 2004 Actual	FY 2005 Approved Budget	FY 2005 Estimated Budget	FY 2006 Adopted Budget	Increase (Decrease) FY 2005 App. to FY 2006	
					Amount	%
Costs:						
Personnel	268,250	326,247	325,017	336,005	9,758	2.99%
Operating	62,709	71,700	65,634	73,900	2,200	3.07%
Capital	73,253	48,152	60,067	48,152	0	0.00%
TOTAL	404,212	446,099	450,718	458,057	11,958	2.68%
Revenue:						
Fees	404,212	446,099	450,718	458,057	11,958	2.68%
State/Federal	0	0	0	0	0	0.00%
Local	0	0	0	0	0	0.00%
TOTAL	404,212	446,099	450,718	458,057	11,958	2.68%
Full-time positions	3	4	4	4	0	0.00%

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 allows 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. Staff members are working with the Virginia Geographic Information Network to provide county information to be included in the Virginia Base Mapping Program. A standardized set of mapped information is being developed 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. 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 redundance 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.

PERFORMANCE INDICATORS:

	FY 2004 Actual	FY 2005 Budget	FY 2006 Budget
# of structure numbers assigned	510	500	500
# of new road names approved	42	30	30

BUDGET SUMMARY:

	FY 2004 Actual	FY 2005 Approved Budget	FY 2005 Estimated Budget	FY 2006 Adopted Budget	Increase (Decrease) FY 2005 App. to FY 2006	
					Amount	%
Costs:						
Personnel	114,045	183,660	174,414	211,397	27,737	15.10%
Operating	186,992	34,375	21,953	95,125	60,750	176.73%
Capital	16,768	10,000	3,588	3,500	(6,500)	-65.00%
TOTAL	317,805	228,035	199,955	310,022	81,987	35.95%
Revenue:						
Fees	18,354	13,939	9,564	5,203	(8,736)	-62.67%
State/Federal	0	0	0	0	0	0.00%
Local	299,451	214,096	190,391	304,819	90,723	42.37%
TOTAL	317,805	228,035	199,955	310,022	81,987	35.95%
Full-time positions	2	3	3	4	1	33.33%

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 2004 Actual	FY 2005 Approved Budget	FY 2005 Estimated Budget	FY 2006 Adopted Budget	Increase (Decrease) FY 2005 App. to FY 2006	
					Amount	%
Costs:						
Personnel	(115,124)	0	(1,480)	0	0	0.00%
Operating	1,488,269	1,523,969	1,643,282	1,586,132	62,163	4.08%
Capital	1,082	1,092	1,140	1,218	126	11.54%
TOTAL	1,374,227	1,525,061	1,642,942	1,587,350	62,289	4.08%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	5,000	5,000	5,000	5,000	0	0.00%
Local	1,369,227	1,520,061	1,637,942	1,582,350	62,289	4.10%
TOTAL	1,374,227	1,525,061	1,642,942	1,587,350	62,289	4.08%
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.

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

Educate and train Electoral Board, Registrar, election officers, elected officials and citizens on the election conduct and use of Direct Electronic Recording (DRE) voting systems required by HAVA legislation.

Store, secure and maintain newly acquired DRE voting systems, at the least cost to taxpayers.

Continue to ensure fair and impartial elections within the county.

Monitor legislation affecting the electoral processes and accessibility.

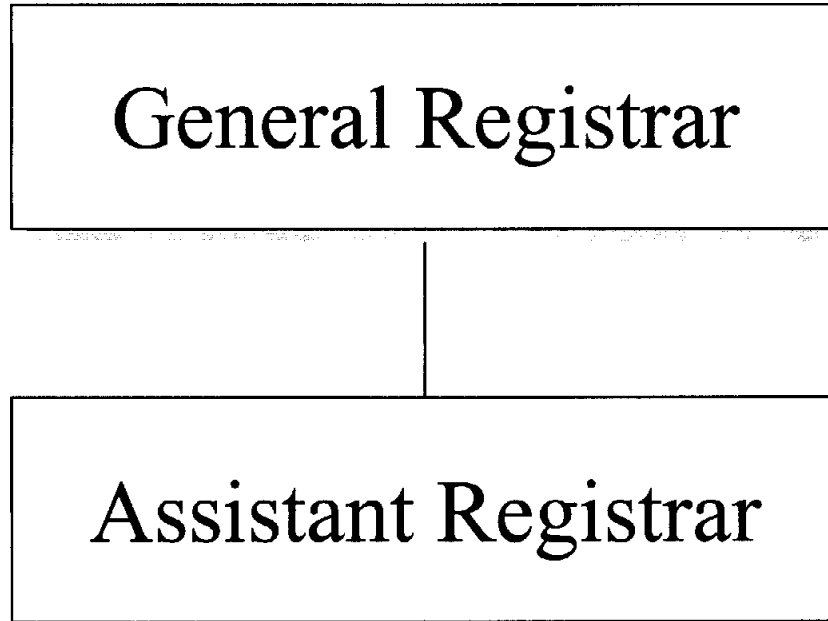
DEPARTMENTAL ACCOMPLISHMENTS:

Acquired the most efficient DRE voting systems available to date and provided voter education on new system. Successfully executed the November 2, 2004 Presidential election.

BUDGET SUMMARY:

	FY 2004 Actual	FY 2005 Approved Budget	FY 2005 Estimated Budget	FY 2006 Adopted Budget	Increase (Decrease) FY 2005 App. to FY 2006	
					Amount	%
Costs:						
Personnel	36,388	34,050	31,980	29,622	(4,428)	-13.00%
Operating	11,858	11,379	10,454	12,761	1,382	12.15%
Capital	2,811	70,675	70,087	10,960	(59,715)	-84.49%
TOTAL	51,057	116,104	112,521	53,343	(62,761)	-54.06%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	8,726	9,914	8,526	10,212	298	3.01%
Local	42,331	106,190	103,995	43,131	(63,059)	-59.38%
TOTAL	51,057	116,104	112,521	53,343	(62,761)	-54.06%
Full-time positions	0	0	0	0	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 39,800 registered voters in Frederick County. In the past year, over 3,200 citizens were added to the voter rolls and an additional 10,635 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 HAVA, 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 43,500.

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

Conduct General, Special and Primary Elections, as called.

PERFORMANCE INDICATORS:

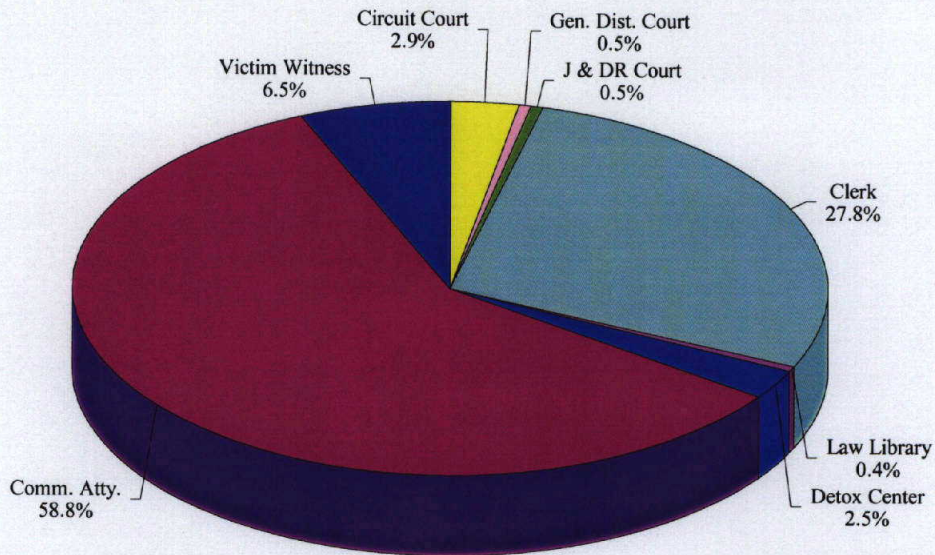
	FY 2004 Actual	FY 2005 Budget	FY 2006 Budget
# of address and name changes processed	10,635	9,500	13,750
% of eligible population registered	79%	64%	62%

BUDGET SUMMARY:

	FY 2004 Actual	FY 2005 Approved Budget	FY 2005 Estimated Budget	FY 2006 Adopted Budget	Increase (Decrease) FY 2005 App. to FY 2006	
					Amount	%
Costs:						
Personnel	77,857	80,500	81,896	98,121	17,621	21.89%
Operating	11,697	10,475	7,940	11,078	603	5.76%
Capital	0	675	36	5,570	4,895	100.00%
TOTAL	89,554	91,650	89,872	114,769	23,119	25.23%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	37,977	44,899	38,604	46,246	1,347	3.00%
Local	51,577	46,751	51,268	68,523	21,772	46.57%
TOTAL	89,554	91,650	89,872	114,769	23,119	25.23%
Full-time positions	1	1	1	2	1	100.00%

Judicial Administration

	2004 Actual	2005 Budget	2006 Adopted Budget	Increase (Decrease) FY 2005 to FY 2006	
				Amount	%
Circuit Court	\$34,972	\$48,300	\$48,300	\$0	0.00%
General District Court	6,043	8,264	8,464	\$200	2.42%
Juve. & Domestic Rel. Court	9,165	7,550	8,400	\$850	11.26%
Clerk of the Circuit Court	101,518	160,506	457,167	\$296,661	184.83%
Law Library	6,827	7,200	7,200	\$0	0.00%
Detox Center	32,800	37,720	41,500	\$3,780	10.02%
Commonwealth's Attorney	870,322	945,955	967,022	\$21,067	2.23%
Victim Witness Program	96,736	103,646	106,505	\$2,859	2.76%
JUDICIAL ADMINISTRATION	\$1,158,383	\$1,319,141	\$1,644,558	\$325,417	24.67%



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 2004 Actual	FY 2005 Approved Budget	FY 2005 Estimated Budget	FY 2006 Adopted Budget	Increase (Decrease) FY 2005 App. to FY 2006	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	34,972	48,300	46,152	48,300	0	0.00%
Capital	0	0	0	0	0	0.00%
TOTAL	34,972	48,300	46,152	48,300	0	0.00%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	34,972	48,300	46,152	48,300	0	0.00%
TOTAL	34,972	48,300	46,152	48,300	0	0.00%
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 caseload 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 2004 Actual	FY 2005 Approved Budget	FY 2005 Estimated Budget	FY 2006 Adopted Budget	Increase (Decrease) FY 2004 App. to FY 2005	
					Amount	%
Costs:						
Personnel	0	245	0	245	0	0.00%
Operating	3,609	5,519	3,324	5,719	200	3.62%
Capital	2,434	2,500	876	2,500	0	0.00%
TOTAL	6,043	8,264	4,200	8,464	200	2.42%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	6,043	8,264	4,200	8,464	200	2.42%
TOTAL	6,043	8,264	4,200	8,464	200	2.42%
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.

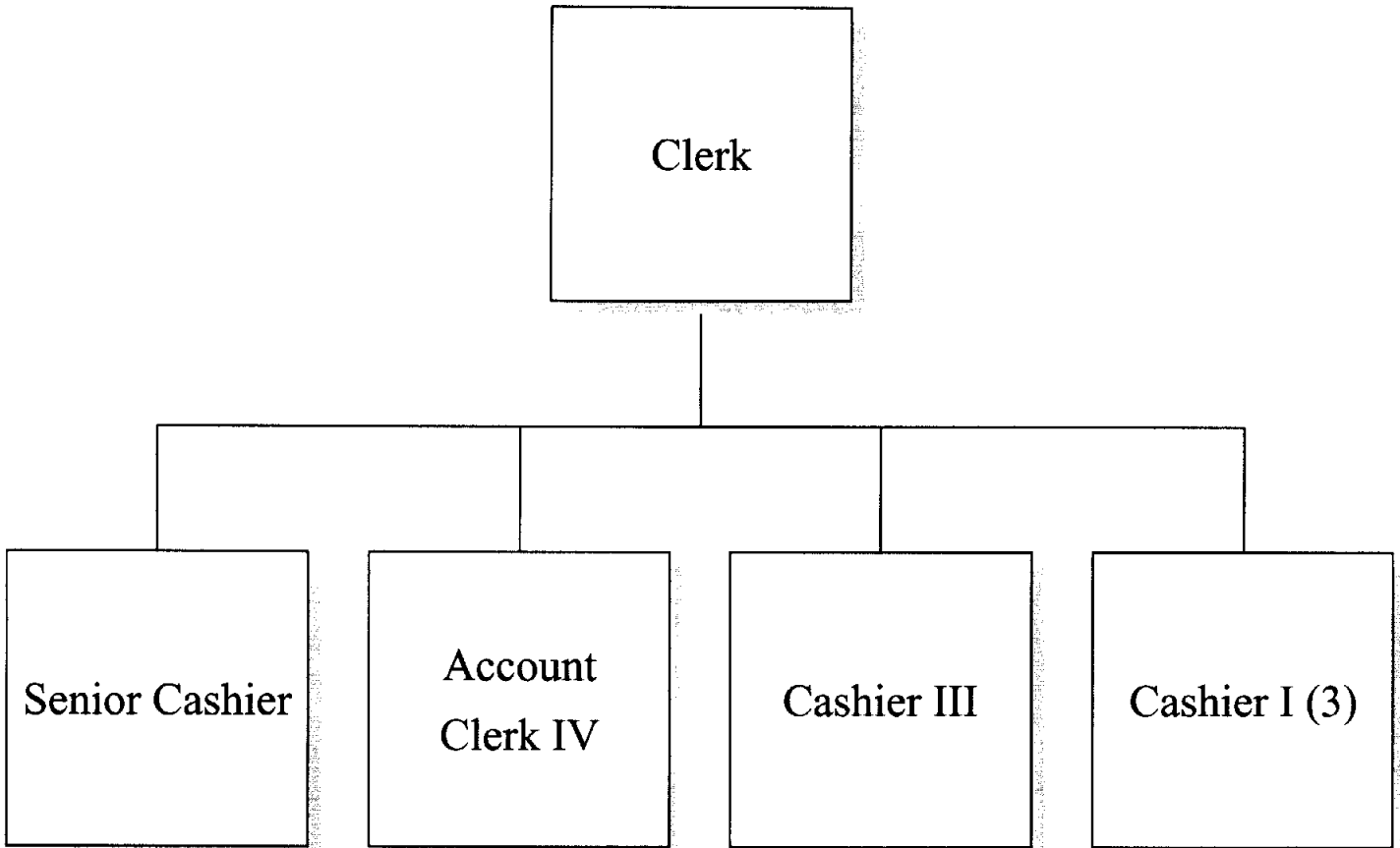
GOALS:

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 2004 Actual	FY 2005 Approved Budget	FY 2005 Estimated Budget	FY 2006 Adopted Budget	Increase (Decrease) FY 2005 App. to FY 2006	
					Amount	%
Costs:						
Personnel	1,779	400	216	400	0	0.00%
Operating	5,794	4,250	3,318	4,400	150	3.53%
Capital	1,592	2,900	1,848	3,600	700	24.14%
TOTAL	9,165	7,550	5,382	8,400	850	11.26%
Revenue:						
Fees	628	0	4,731	1,000	1,000	100.00%
State/Federal	0	0	0	0	0	0.00%
Local	8,537	7,550	651	7,400	(150)	-1.99%
TOTAL	9,165	7,550	5,382	8,400	850	11.26%
Full-time positions	0	0	0	0	0	0.00%

Clerk of the Circuit Court



CLERK OF THE CIRCUIT COURT

2106

DESCRIPTION:

The Clerk of the Circuit Court is an office required by the Virginia Constitution. This office is the official custodian of all Court records 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 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 2004 Actual	FY 2005 Approved Budget	FY 2005 Estimated Budget	FY 2006 Adopted Budget	Increase (Decrease) FY 2005 App. to FY 2006	
					Amount	%
Costs:						
Personnel	67,439	115,249	188,474	398,790	283,541	246.02%
Operating	33,068	45,257	41,267	58,377	13,120	28.99%
Capital	1,011	0	20,390	0	0	0.00%
TOTAL	101,518	160,506	250,131	457,167	296,661	184.83%
Revenue:						
Fees	101,518	160,506	250,131	457,167	296,661	184.83%
State/Federal	0	0	0	0	0	0.00%
Local	0	0	0	0	0	0.00%
TOTAL	101,518	160,506	250,131	457,167	296,661	184.83%
Full-time positions	6	7	7	7	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 2004 Actual	FY 2005 Approved Budget	FY 2005 Estimated Budget	FY 2006 Adopted Budget	Increase (Decrease) FY 2005 App. to FY 2006	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	6,827	7,200	6,861	7,200	0	0.00%
Capital	0	0	0	0	0	0.00%
TOTAL	6,827	7,200	6,861	7,200	0	0.00%
Revenue:						
Fees	6,827	7,200	6,861	7,200	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	0	0	0	0	0	0.00%
TOTAL	6,827	7,200	6,861	7,200	0	0.00%
 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.

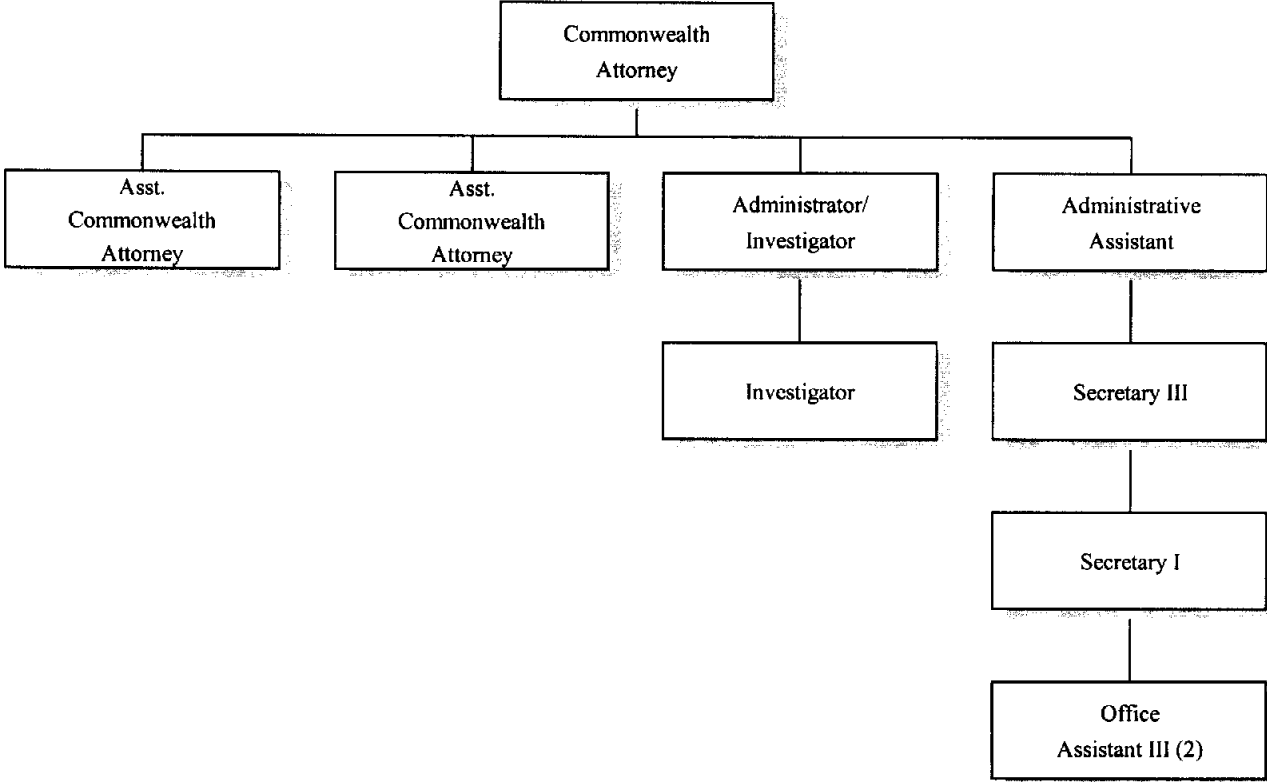
GOALS:

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

BUDGET SUMMARY:

	FY 2004 Actual	FY 2005 Approved Budget	FY 2005 Estimated Budget	FY 2006 Adopted Budget	Increase (Decrease) FY 2005 App. to FY 2006	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	32,800	37,720	37,720	41,500	3,780	10.02%
Capital	0	0	0	0	0	0.00%
TOTAL	32,800	37,720	37,720	41,500	3,780	10.02%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	32,800	37,720	37,720	41,500	3,780	10.02%
TOTAL	32,800	37,720	37,720	41,500	3,780	10.02%
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.

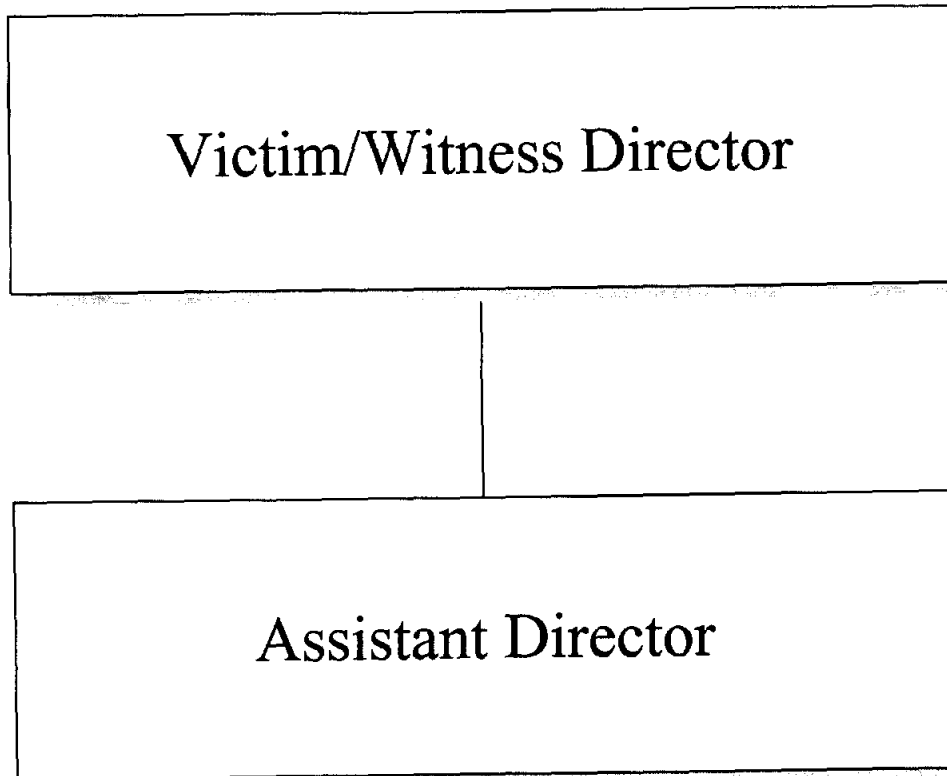
PERFORMANCE INDICATORS:

	2004 Actual	2005 Budget	2006 Budget
Caseload Circuit Court	1,625	1,400	1,700
Caseload General District Court	30,100	30,025	31,000
Caseload Juvenile & Domestic Relations Court	6,730	8,165	7,150

BUDGET SUMMARY:

	FY 2004 Actual	FY 2005 Approved Budget	FY 2005 Estimated Budget	FY 2006 Adopted Budget	Increase (Decrease) FY 2005 App. to FY 2006	
					Amount	%
Costs:						
Personnel	830,674	878,915	882,309	888,369	9,454	1.08%
Operating	35,943	58,208	37,044	62,095	3,887	6.68%
Capital	3,705	8,832	9,492	16,558	7,726	87.48%
TOTAL	870,322	945,955	928,845	967,022	21,067	2.23%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	282,772	240,000	258,576	270,000	30,000	12.50%
Local	587,550	705,955	670,269	697,022	(8,933)	-1.27%
TOTAL	870,322	945,955	928,845	967,022	21,067	2.23%
Full-time positions	9	10	10	10	0	0.00%

Victim/Witness Program



VICTIM/WITNESS PROGRAM

2202

DESCRIPTION:

The Frederick County Victim/Witness Program performs professional work to alleviate the trauma of victimization and encourage crime victims and witnesses to cooperate with and participate in the criminal justice system by explaining its complexities and providing specialized counseling or social services or referral to such services. This office also provides information and direction in applying for services available, including benefits from the Division of Crime Victims' Compensation. This office is the liaison between the Commonwealth Attorney's Office and victim/witnesses of crime.

GOALS:

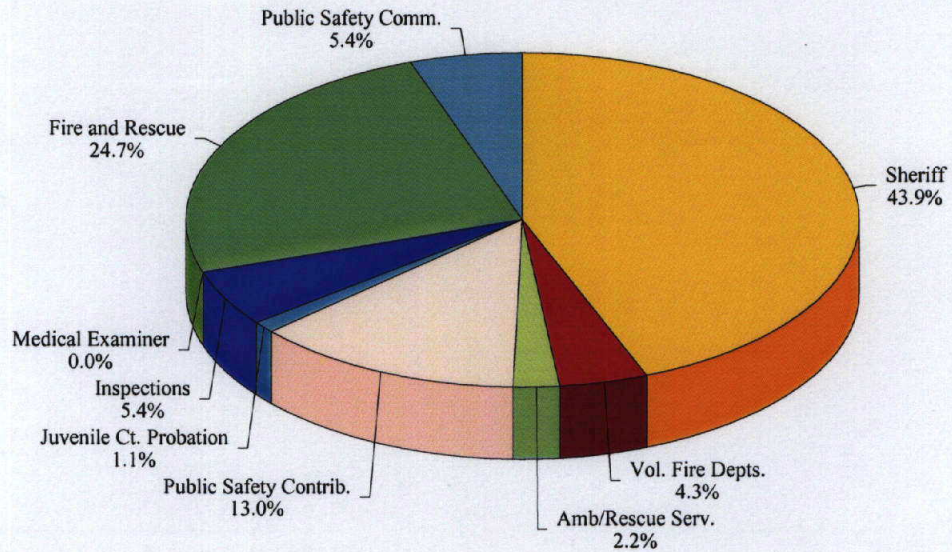
- Continue to provide services to crime victims and witnesses in the Frederick County area.
- Participate and assist victims in filing for financial assistance.
- Monitor services and assist victims through the judicial system by acting as an advocate and liaison between the Commonwealth Attorney's Office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

BUDGET SUMMARY:

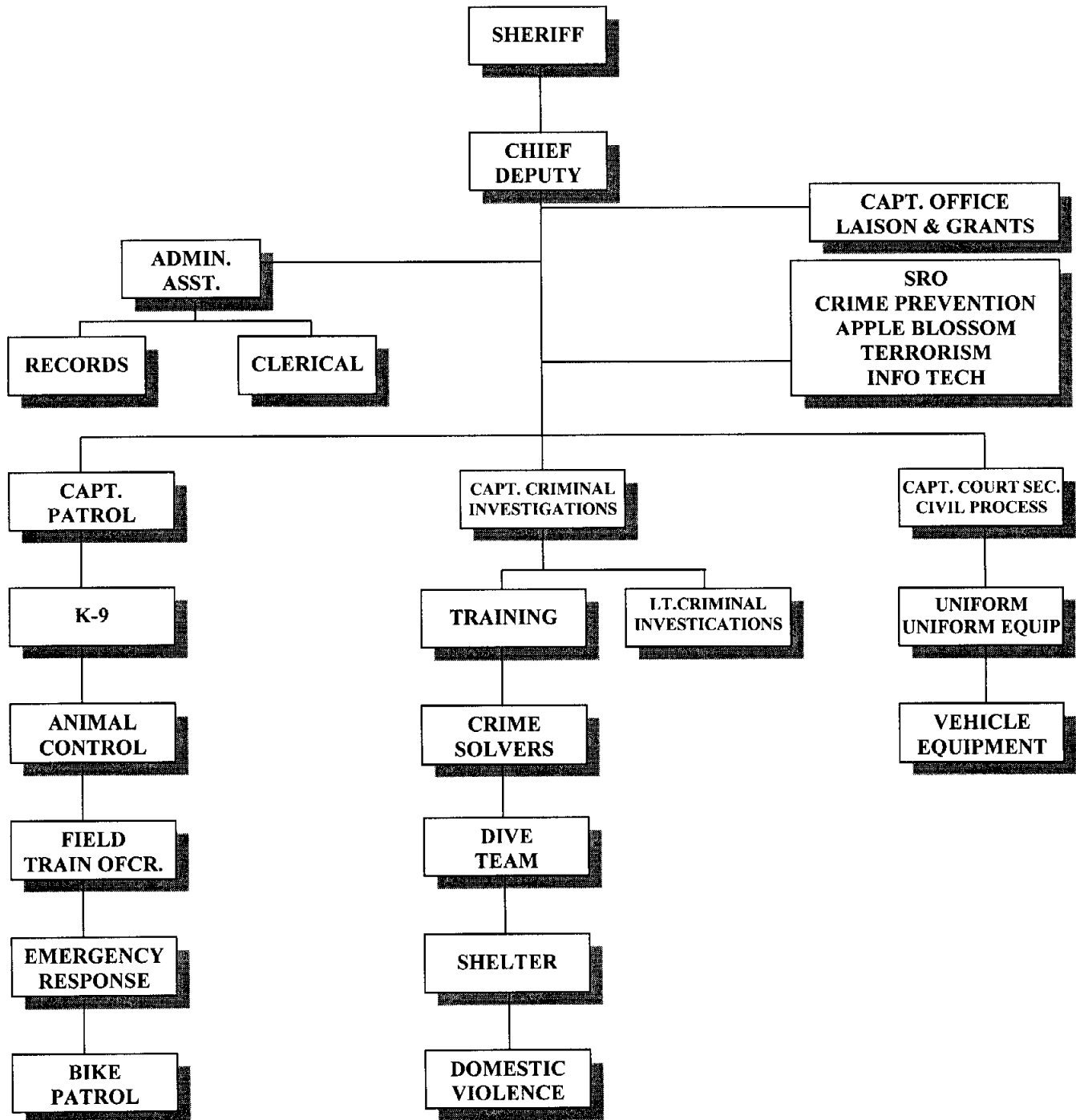
	FY 2004 Actual	FY 2005 Approved Budget	FY 2005 Estimated Budget	FY 2006 Adopted Budget	Increase (Decrease) FY 2005 App. to FY 2006	
					Amount	%
Costs:						
Personnel	88,298	91,646	93,108	94,230	2,584	2.82%
Operating	7,126	10,000	6,493	9,525	(475)	-4.75%
Capital	1,312	2,000	0	2,750	750	37.50%
TOTAL	96,736	103,646	99,601	106,505	2,859	2.76%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	87,884	100,000	99,601	99,105	(895)	-0.90%
Local	8,852	3,646	0	7,400	3,754	102.96%
TOTAL	96,736	103,646	99,601	106,505	2,859	2.76%
Full-time positions	2	2	2	2	0	0.00%

Public Safety

	2004 Actual	2005 Budget	2006 Adopted Budget	Increase (Decrease) FY 2005 to FY 2006	
				Amount	%
Sheriff	\$6,223,157	\$6,716,432	\$7,618,334	\$901,902	13.43%
Volunteer Fire Departments	682,176	695,161	738,618	\$43,457	6.25%
Ambulance & Rescue Service	376,025	380,917	386,162	\$5,245	1.38%
Public Safety Contributions	1,530,921	1,768,759	2,253,573	\$484,814	27.41%
Juvenile Court Probation	195,684	177,691	184,871	\$7,180	4.04%
Inspections	785,924	787,113	939,942	\$152,829	19.42%
Medical Examiner - Coroner	900	1,000	1,000	\$0	0.00%
Fire and Rescue	3,154,651	3,941,334	4,274,542	\$333,208	8.45%
Public Safety Communications	688,892	893,913	937,290	\$43,377	4.85%
PUBLIC SAFETY	\$13,638,330	\$15,362,320	\$17,334,332	\$1,972,012	12.84%



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 and 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 2002 Actual	FY 2003 Actual	FY 2004 Actual
Law Enforcement Calls for Service	39,920	47,466	50,686
# of Warrants Served	3,706	3,824	4,114
# of Criminal Arrests	2,474	2,560	2,726
# of Citations Issued	2,883	4,679	5,690
# of Cases Reported	4,608	4,373	3,995
# of Civil Papers Served	14,713	16,484	17,237

BUDGET SUMMARY:

	FY 2004 Actual	FY 2005 Approved Budget	FY 2005 Estimated Budget	FY 2006 Adopted Budget	Increase (Decrease) FY 2005 App. to FY 2006	
					Amount	%
Costs:						
Personnel	5,408,314	5,892,294	5,948,746	6,300,422	408,128	6.93%
Operating	605,144	656,761	596,427	659,437	2,676	0.41%
Capital	209,699	167,377	771,370	658,475	491,098	293.41%
TOTAL	6,223,157	6,716,432	7,316,543	7,618,334	901,902	13.43%
Revenue:						
Fees	315,587	266,644	345,631	585,415	318,771	119.55%
State/Federal	1,977,325	1,763,959	2,014,612	1,975,570	211,611	12.00%
Local	3,930,245	4,685,829	4,956,300	5,057,349	371,520	7.93%
TOTAL	6,223,157	6,716,432	7,316,543	7,618,334	901,902	13.43%
Full-time positions	107	107	107	111	4	3.74%

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 2004 Actual	FY 2005 Approved Budget	FY 2005 Estimated Budget	FY 2006 Adopted Budget	Increase (Decrease) FY 2005 App. to FY 2006	
					Amount	%
Costs:						
Personnel	22,452	31,423	23,575	31,423	0	0.00%
Operating	659,724	663,738	652,032	707,195	43,457	6.55%
Capital	0	0	0	0	0	0.00%
TOTAL	682,176	695,161	675,607	738,618	43,457	6.25%
Revenue:						
Fees	22,010	0	12,204	0	0	0.00%
State/Federal	76,457	70,000	80,790	76,457	6,457	9.22%
Local	583,709	625,161	582,613	662,161	37,000	5.92%
TOTAL	682,176	695,161	675,607	738,618	43,457	6.25%
Full-time positions	0	0	0	0	0	0.00%

AMBULANCE AND RESCUE SERVICE

3203

DESCRIPTION:

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

GOALS:

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

BUDGET SUMMARY:

	FY 2004 Actual	FY 2005 Approved Budget	FY 2005 Estimated Budget	FY 2006 Adopted Budget	Increase (Decrease) FY 2005 App. to FY 2006	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	376,025	380,917	378,277	386,162	5,245	1.38%
Capital	0	0	0	0	0	0.00%
TOTAL	376,025	380,917	378,277	386,162	5,245	1.38%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	32,199	28,650	33,510	32,198	3,548	12.38%
Local	343,826	352,267	344,767	353,964	1,697	0.48%
TOTAL	376,025	380,917	378,277	386,162	5,245	1.38%
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.

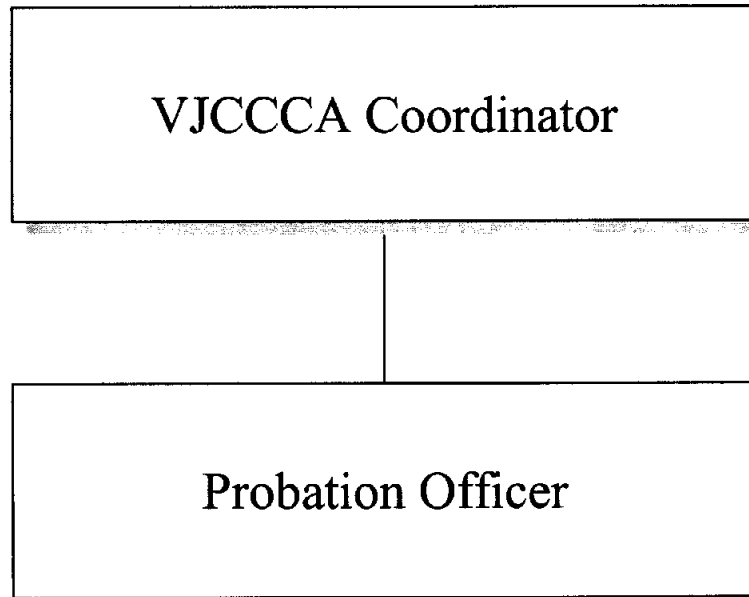
GOALS:

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

BUDGET SUMMARY:

	FY 2004 Actual	FY 2005 Approved Budget	FY 2005 Estimated Budget	FY 2006 Adopted Budget	Increase (Decrease) FY 2005 App. to FY 2006	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	1,530,921	1,768,759	1,768,759	2,253,573	484,814	27.41%
Capital	0	0	0	0	0	0.00%
TOTAL	1,530,921	1,768,759	1,768,759	2,253,573	484,814	27.41%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	1,530,921	1,768,759	1,768,759	2,253,573	484,814	27.41%
TOTAL	1,530,921	1,768,759	1,768,759	2,253,573	484,814	27.41%
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 for that youth 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.

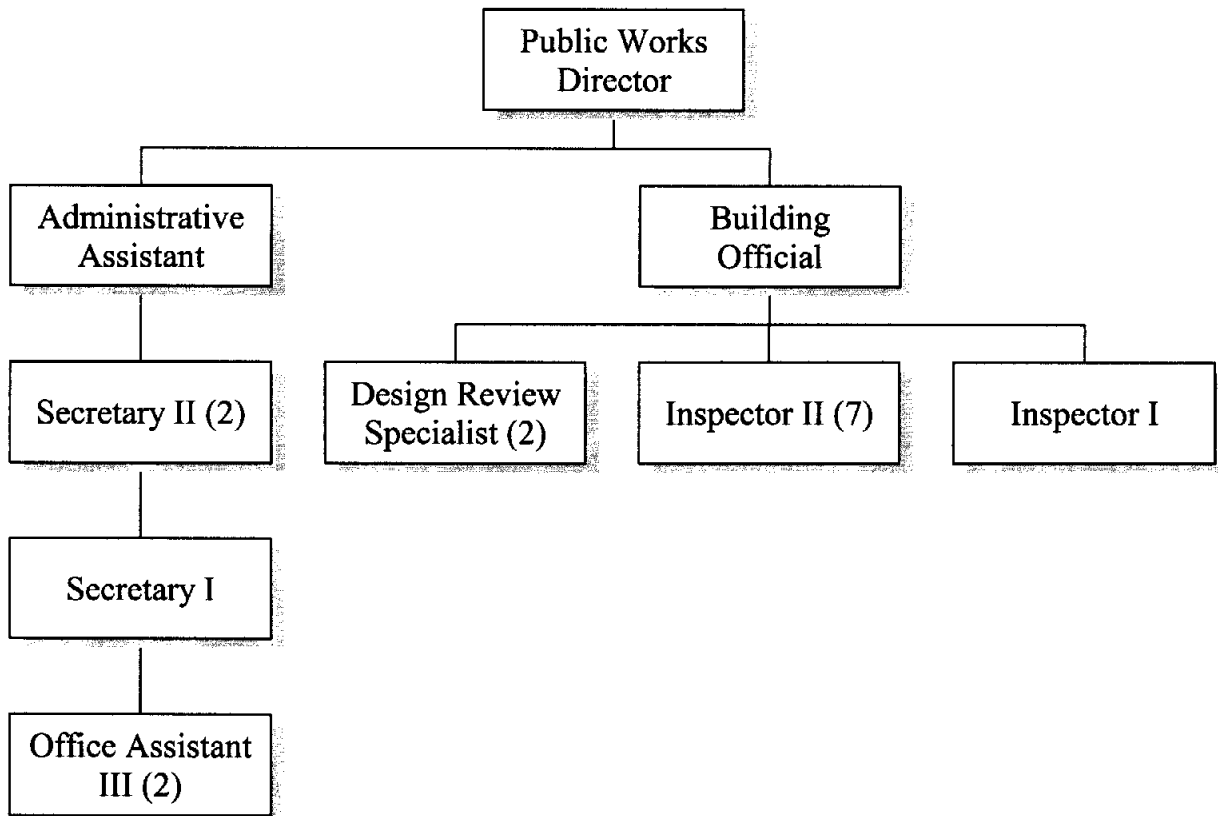
To develop programs and resources designed to better meet the needs of the client and the community served.

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 2004 Actual	FY 2005 Approved Budget	FY 2005 Estimated Budget	FY 2006 Adopted Budget	Increase (Decrease) FY 2005 App. to FY 2006	
					Amount	%
Costs:						
Personnel	43,196	77,506	68,485	80,714	3,208	4.14%
Operating	150,688	100,185	102,864	102,557	2,372	2.37%
Capital	1,800	0	0	1,600	1,600	100.00%
TOTAL	195,684	177,691	171,349	184,871	7,180	4.04%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	179,381	177,691	171,349	184,871	7,180	4.04%
Local	16,303	0	0	0	0	0.00%
TOTAL	195,684	177,691	171,349	184,871	7,180	4.04%
Full-time positions	2	2	2	2	0	0.00%

Inspections



INSPECTIONS

3401

DESCRIPTION:

The primary function of the Inspections Department is to administer provisions of the State Building and Local Land Development Codes. The Building and Inspections Department currently provides inspections for residential, commercial and industrial in the fields of general building, plumbing, mechanical, electrical and the enforcement of the provisions of the property maintenance code on existing structures. During FY 03/04 the Inspections Department performed 24,361 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 2004 Actual	FY 2005 Budget	FY 2006 Budget
# of Permits Issued	7,218	7,000	8,000
# of Inspections Performed	24,361	23,000	24,000

BUDGET SUMMARY:

	FY 2004 Actual	FY 2005 Approved Budget	FY 2005 Estimated Budget	FY 2006 Adopted Budget	Increase (Decrease) FY 2005 App. to FY 2006	
					Amount	%
Costs:						
Personnel	660,271	692,008	709,104	816,941	124,933	18.05%
Operating	79,500	93,255	85,079	103,901	10,646	11.42%
Capital	46,153	1,850	17,239	19,100	17,250	932.43%
TOTAL	785,924	787,113	811,422	939,942	152,829	19.42%
Revenue:						
Fees	785,924	750,000	811,422	939,942	189,942	25.33%
State/Federal	0	0	0	0	0	0.00%
Local	0	37,113	0	0	(37,113)	-100.00%
TOTAL	785,924	787,113	811,422	939,942	152,829	19.42%
Full-time positions	14	14	16	17	3	21.43%

MEDICAL EXAMINER

3503

DESCRIPTION:

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

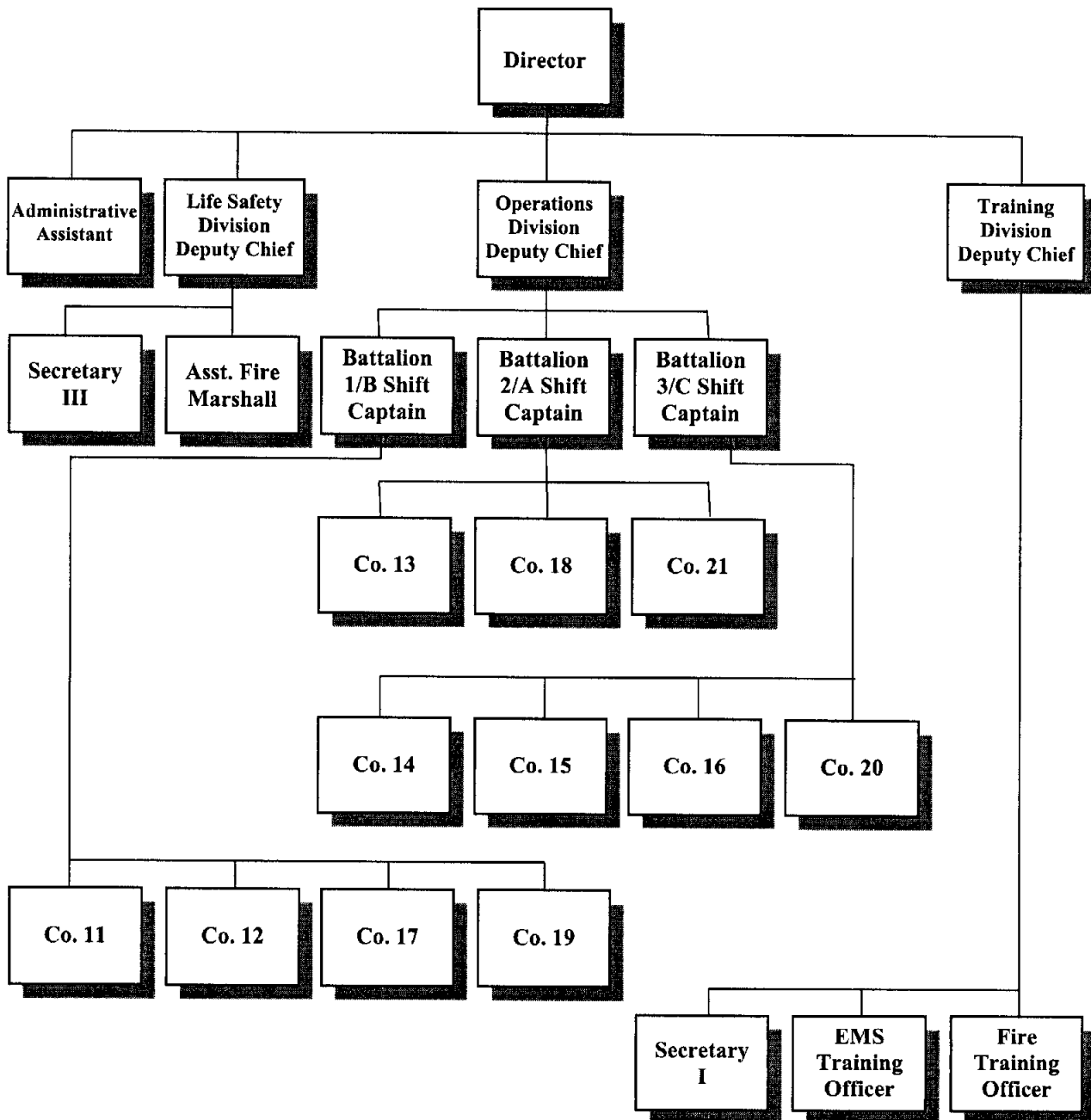
GOALS:

Provide accurate payment to Coroners.

BUDGET SUMMARY:

	FY 2004 Actual	FY 2005 Approved Budget	FY 2005 Estimated Budget	FY 2006 Adopted Budget	Increase (Decrease) FY 2005 App. to FY 2006	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	900	1,000	1,400	1,000	0	0.00%
Capital	0	0	0	0	0	0.00%
TOTAL	900	1,000	1,400	1,000	0	0.00%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	690	0	1,080	500	500	100.00%
Local	210	1,000	320	500	(500)	-50.00%
TOTAL	900	1,000	1,400	1,000	0	0.00%
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 65 uniform career employees. The agency coordinates with our volunteer companies to deliver firefighting and emergency medical services within Frederick County. Nine companies provide advanced life support emergency medical service at the 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 Operations Division is responsible for emergency service delivery, hazardous materials and disaster response and mitigation, emergency services planning and coordinating the service delivery of the volunteer fire and rescue companies. The Life Safety Division provides fire prevention, fire investigation, fire protection system plans review and inspection and public education for the entire county. The Training Division provides planning, development and coordination of all training programs for both volunteer and career personnel for the entire county and oversees the Career Development Program.

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.

Continue to develop high school EMT and fire programs within the public school system curriculum to assist in early development and recruitment of new personnel.

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

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

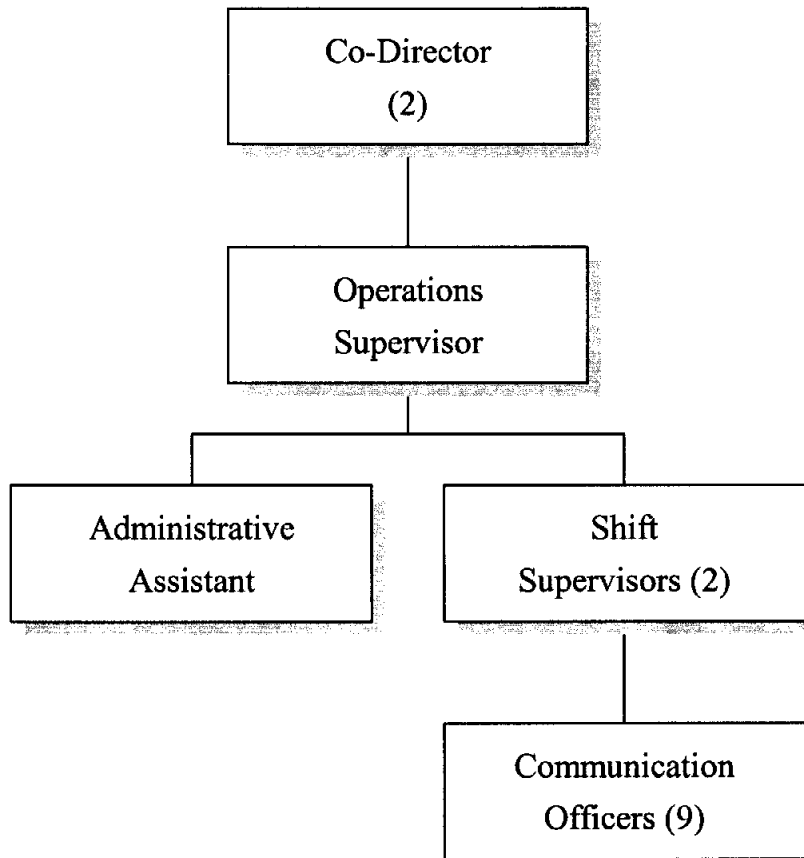
PERFORMANCE INDICATORS:

	FY 2004 Actual	FY 2005 Budget	FY 2006 Budget
Minorities/women hired	2	2	2
Fire related deaths - civilian	0	0	0
Fire related deaths - fire service	0	0	0
Percent fire protection plans processed in three days or less	10%	10%	20%

BUDGET SUMMARY:

	FY 2004 Actual	FY 2005 Approved Budget	FY 2005 Estimated Budget	FY 2006 Adopted Budget	Increase (Decrease) FY 2005 App. to FY 2006	
					Amount	%
Costs:						
Personnel	2,639,393	3,518,303	3,562,255	3,847,049	328,746	9.34%
Operating	302,834	342,156	329,195	353,804	11,648	3.40%
Capital	212,424	80,875	163,637	73,689	(7,186)	-8.89%
TOTAL	3,154,651	3,941,334	4,055,087	4,274,542	333,208	8.45%
Revenue:						
Fees	14,048	14,050	11,461	15,400	1,350	9.61%
State/Federal	0	0	0	0	0	0.00%
Local	3,140,603	3,927,284	4,043,626	4,259,142	331,858	8.45%
TOTAL	3,154,651	3,941,334	4,055,087	4,274,542	333,208	8.45%
 Full-time positions	 54	 68	 68	 68	 0	 0.00%

Public Safety Communications



PUBLIC SAFETY COMMUNICATIONS

3506

DESCRIPTION:

The Department of Public Safety Communications is responsible for the operation of the Frederick County 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.
- Complete department Standard Operating Procedures.
- Continue to work with cellular companies as they become compliant with Phase II requirements.

PERFORMANCE INDICATORS:

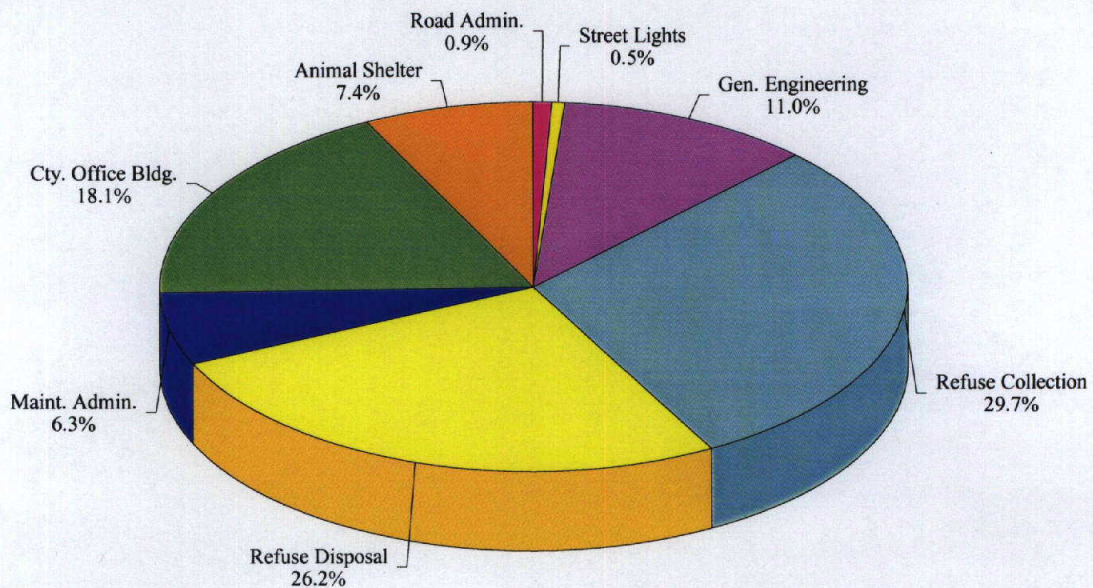
	FY 2004 Actual	FY 2005 Budget	FY 2006 Budget
Total calls for service - Fire and EMS	8,256	8,600	9,000

BUDGET SUMMARY:

	FY 2004 Actual	FY 2005 Approved Budget	FY 2005 Estimated Budget	FY 2006 Adopted Budget	Increase (Decrease) FY 2005 App. to FY 2006	
					Amount	%
Costs:						
Personnel	441,357	527,464	491,493	615,041	87,577	16.60%
Operating	201,755	256,506	210,753	304,854	48,348	18.85%
Capital	45,780	109,943	108,164	17,395	(92,548)	-84.18%
TOTAL	688,892	893,913	810,410	937,290	43,377	4.85%
Revenue:						
Fees	627,020	682,030	656,247	549,477	(132,553)	-19.44%
State/Federal	64,947	52,190	65,690	35,953	(16,237)	-31.11%
Local	0	159,693	88,473	351,860	192,167	120.34%
TOTAL	691,967	893,913	810,410	937,290	43,377	4.85%
 Full-time positions	 11	 11	 11	 13	 2	 18.18%

Public Works

	2004 Actual	2005 Budget	2006 Adopted Budget	Increase (Decrease) FY 2005 to FY 2006	
				Amount	%
Road Administration	\$17,592	\$30,700	\$30,475	(\$225)	-0.73%
Street Lights	17,498	19,233	19,233	\$0	0.00%
General Engineering	383,532	305,562	391,287	\$85,725	28.05%
Refuse Collection	802,446	1,059,555	1,054,375	(\$5,180)	-0.49%
Refuse Disposal	872,667	986,400	930,000	(\$56,400)	-5.72%
Litter Control	23,311	0	0	\$0	0.00%
Maintenance Administration	166,125	211,322	222,609	\$11,287	5.34%
County Office Buildings	262,714	311,019	641,930	\$330,911	106.40%
Animal Shelter	193,040	240,727	261,309	\$20,582	8.55%
PUBLIC WORKS	\$2,738,925	\$3,164,518	\$3,551,218	\$386,700	12.22%



ROAD ADMINISTRATION

4102

DESCRIPTION:

This budget is used to administer small road projects and the maintenance of county street signs.

GOALS:

Maintain current street signage in Frederick County.

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

PERFORMANCE INDICATORS:

	FY 2004 Actual	FY 2005 Budget	FY 2006 Budget
# of street signs to maintain	3,032	3,700	3,200
# of street signs replaced	135	300	200

BUDGET SUMMARY:

	FY 2004 Actual	FY 2005 Approved Budget	FY 2005 Estimated Budget	FY 2006 Adopted Budget	Increase (Decrease) FY 2005 App. to FY 2006	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	17,592	30,700	12,612	30,475	(225)	-0.73%
Capital	0	0	0	0	0	0.00%
TOTAL	17,592	30,700	12,612	30,475	(225)	-0.73%
Revenue:						
Fees	5,613	2,000	9,090	2,000	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	11,979	28,700	3,522	28,475	(225)	-0.78%
TOTAL	17,592	30,700	12,612	30,475	(225)	-0.73%
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.

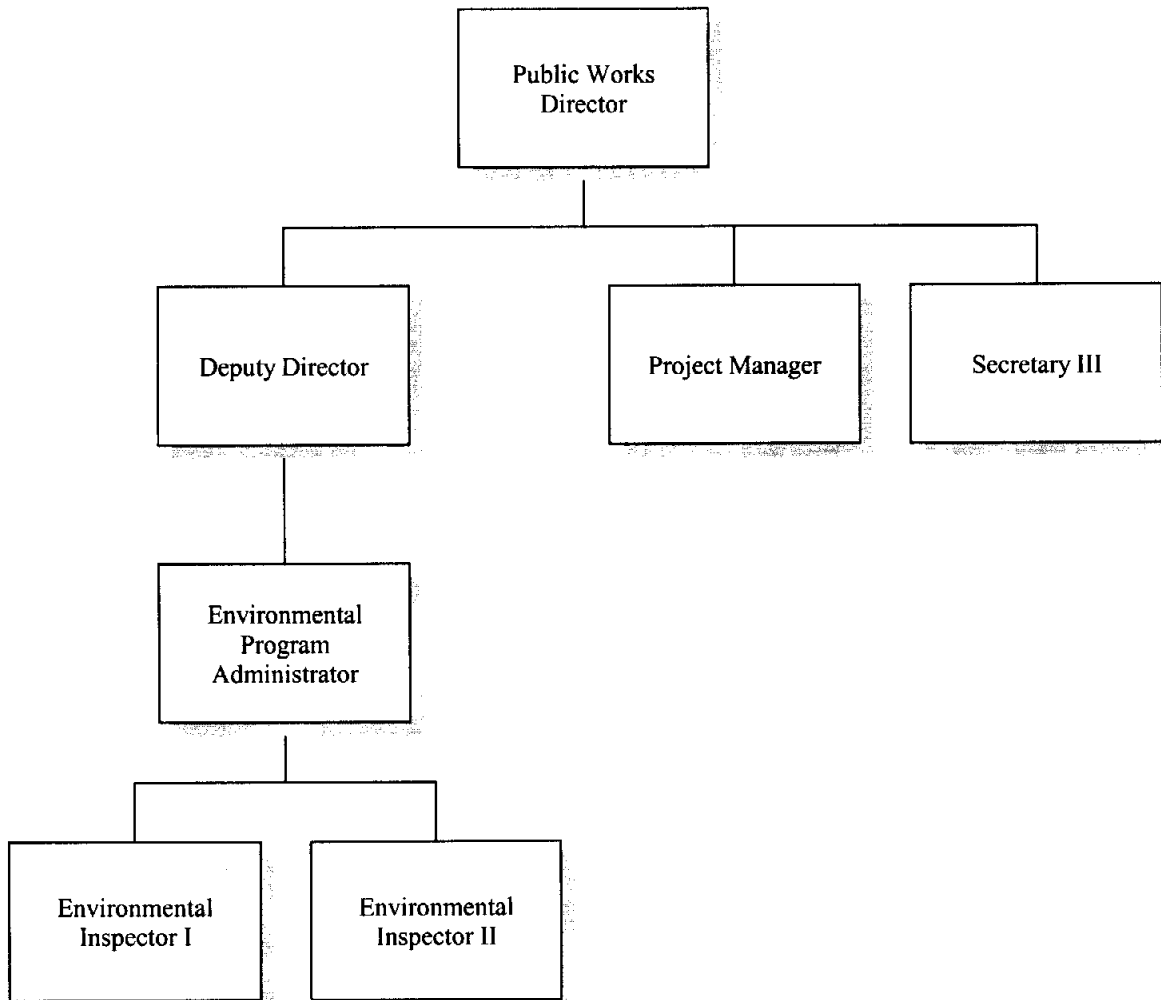
GOALS:

Provide street lighting to the contracted neighborhoods.

BUDGET SUMMARY:

	FY 2004 Actual	FY 2005 Approved Budget	FY 2005 Estimated Budget	FY 2006 Adopted Budget	Increase (Decrease) FY 2005 App. to FY 2006	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	17,498	19,233	17,498	19,233	0	0.00%
Capital	0	0	0	0	0	0.00%
TOTAL	17,498	19,233	17,498	19,233	0	0.00%
Revenue:						
Fees	17,498	19,233	17,498	19,233	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	0	0	0	0	0	0.00%
TOTAL	17,498	19,233	17,498	19,233	0	0.00%
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 improvements 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.

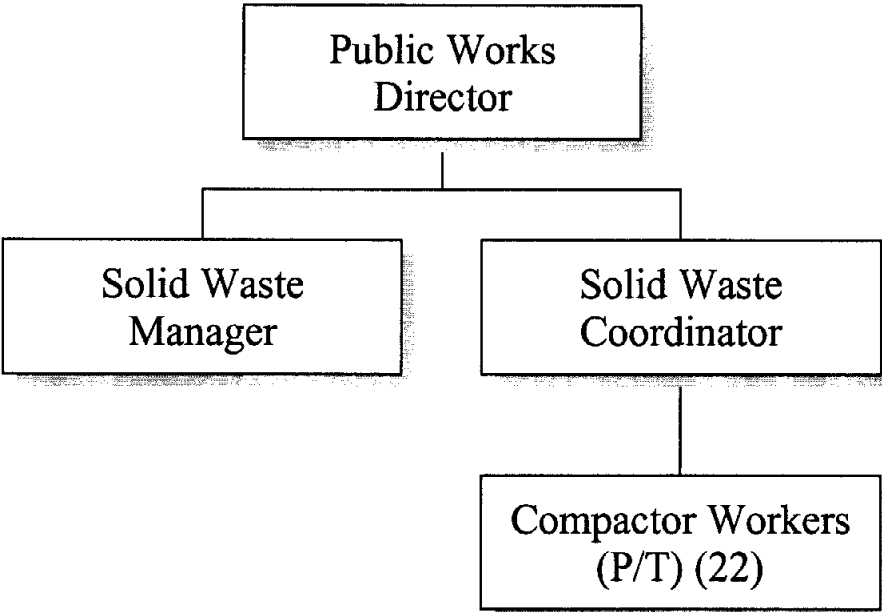
DEPARTMENTAL ACCOMPLISHMENTS:

Performed over 241 reviews to site, subdivision and stormwater plans, rezoning requests and land disturbance permits. Issued over 906 land disturbance permits. Assisted Inspections by reviewing over 850 residential permit applications to determine if detailed site plan was necessary. Performed project management of the Warrior Drive Project. Managed the ongoing contracts for the manufacture and maintenance/installation of county street name signs. Achieved a "consistent" rating from the Virginia Department of Conservation and Recreation for erosion and sediment control program.

BUDGET SUMMARY:

	FY 2004 Actual	FY 2005 Approved Budget	FY 2005 Estimated Budget	FY 2006 Adopted Budget	Increase (Decrease) FY 2005 App. to FY 2006	
					Amount	%
Costs:						
Personnel	233,190	258,072	266,154	329,237	71,165	27.58%
Operating	86,537	43,490	62,123	42,200	(1,290)	-2.97%
Capital	63,805	4,000	68,290	19,850	15,850	396.25%
TOTAL	383,532	305,562	396,567	391,287	85,725	28.05%
Revenue:						
Fees	121,620	120,330	161,920	200,000	79,670	66.21%
State/Federal	0	0	0	0	0	0.00%
Local	261,912	185,232	234,647	191,287	6,055	3.27%
TOTAL	383,532	305,562	396,567	391,287	85,725	28.05%
Full-time positions	5	5	5	6	1	20.00%

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 34,907 tons of refuse during FY 2004.
- Recycled 1,348 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.

BUDGET SUMMARY:

	FY 2004 Actual	FY 2005 Approved Budget	FY 2005 Estimated Budget	FY 2006 Adopted Budget	Increase (Decrease) FY 2005 App. to FY 2006	
					Amount	%
Costs:						
Personnel	338,121	490,745	406,252	481,503	(9,242)	-1.88%
Operating	461,222	563,488	360,906	538,495	(24,993)	-4.44%
Capital	3,103	5,322	3,010	34,377	29,055	545.94%
TOTAL	802,446	1,059,555	770,168	1,054,375	(5,180)	-0.49%
Revenue:						
Fees	126,513	235,060	104,866	244,873	9,813	4.17%
State/Federal	0	0	9,336	9,000	9,000	100.00%
Local	675,933	824,495	655,966	800,502	(23,993)	-2.91%
TOTAL	802,446	1,059,555	770,168	1,054,375	(5,180)	-0.49%
Full-time positions	1	2	2	2	0	0.00%

REFUSE DISPOSAL

4204

DESCRIPTION:

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

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

GOALS:

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

Curtail illegal dumping in Frederick County.

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

BUDGET SUMMARY:

	FY 2004 Actual	FY 2005 Approved Budget	FY 2005 Estimated Budget	FY 2006 Adopted Budget	Increase (Decrease) FY 2005 App. to FY 2006	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	872,667	986,400	837,780	930,000	(56,400)	-5.72%
Capital	0	0	0	0	0	0.00%
TOTAL	872,667	986,400	837,780	930,000	(56,400)	-5.72%
Revenue:						
Fees	175,813	150,312	133,020	173,880	23,568	15.68%
State/Federal	0	0	0	0	0	0.00%
Local	696,854	836,088	704,760	756,120	(79,968)	-9.56%
TOTAL	872,667	986,400	837,780	930,000	(56,400)	-5.72%
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 a pickup of trash and debris in and around the roads leading to the landfill and container sites, and snow and ice removal. 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 2006.

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.

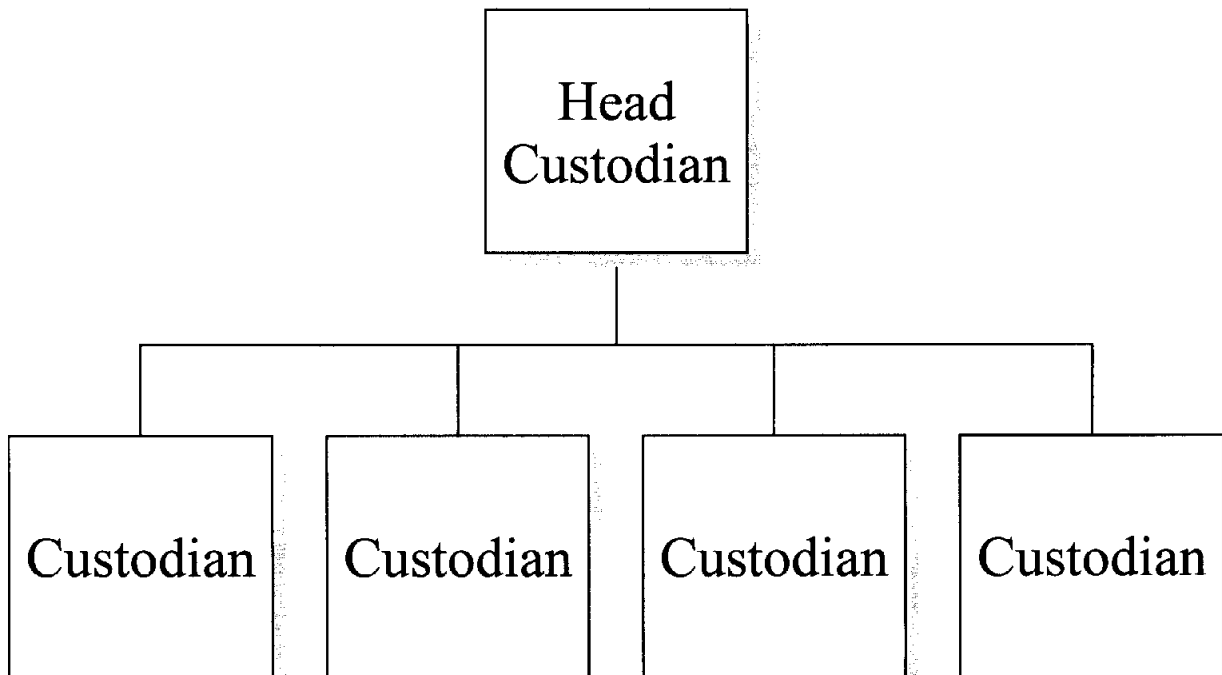
Increase focus on prosecution of illegal dumpers through video surveillance.

Promote a green community through Frederick County Clean Sweep.

BUDGET SUMMARY:

	FY 2004 Actual	FY 2005 Approved Budget	FY 2005 Estimated Budget	FY 2006 Adopted Budget	Increase (Decrease) FY 2005 App. to FY 2006	
					Amount	%
Costs:						
Personnel	20,133	0	0	0	0	0.00%
Operating	3,178	0	0	0	0	0.00%
Capital	0	0	0	0	0	0.00%
TOTAL	23,311	0	0	0	0	0.00%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	9,594	0	0	0	0	0.00%
Local	13,717	0	0	0	0	0.00%
TOTAL	23,311	0	0	0	0	0.00%
Full-time positions	0.5	0	0	0	0.0	0.00%

Maintenance Administration



MAINTENANCE ADMINISTRATION

4301

DESCRIPTION:

This budget covers the administration and personnel costs for maintenance of the Old County Courthouse, the Old Courthouse Civil War Museum, the four story county office complex, three story county office complex, board room and associated court yards, parking lots and sidewalks.

GOALS:

Provide cost-efficient daily cleaning of county office space.

Respond to and track complaints or reported problems in a timely and efficient manner, responding by means of internal work orders and requesting professional assistance through the Frederick County Public Schools Maintenance and Grounds Department.

Maintain grounds around county office space.

Perform daily maintenance to heating and air conditioning equipment, plumbing and lighting systems.

PERFORMANCE INDICATORS:

	FY 2004 Actual	FY 2005 Budget	FY 2006 Budget
Work Orders Processed - In-House	168	190	175
Work Orders Processed - School Maintenance	73	60	80

BUDGET SUMMARY:

	FY 2004 Actual	FY 2005 Approved Budget	FY 2005 Estimated Budget	FY 2006 Adopted Budget	Increase (Decrease) FY 2005 App. to FY 2006	
					Amount	%
Costs:						
Personnel	159,953	200,240	193,499	212,945	12,705	6.34%
Operating	6,172	11,082	7,099	9,664	(1,418)	-12.80%
Capital	0	0	0	0	0	0.00%
TOTAL	166,125	211,322	200,598	222,609	11,287	5.34%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	166,125	211,322	200,598	222,609	11,287	5.34%
Local	0	0	0	0	0	0.00%
TOTAL	166,125	211,322	200,598	222,609	11,287	5.34%
Full-time positions	5	5	5	5	0	0.00%

COUNTY OFFICE BUILDINGS

4304

DESCRIPTION:

This budget includes 50 percent of the costs related to the operation and maintenance of the Joint Judicial Center. This budget now includes categories previously administered by the Frederick County Public Schools such as utilities, janitorial supplies, repair and maintenance supplies and related labor costs, maintenance service contracts, etc.

GOALS:

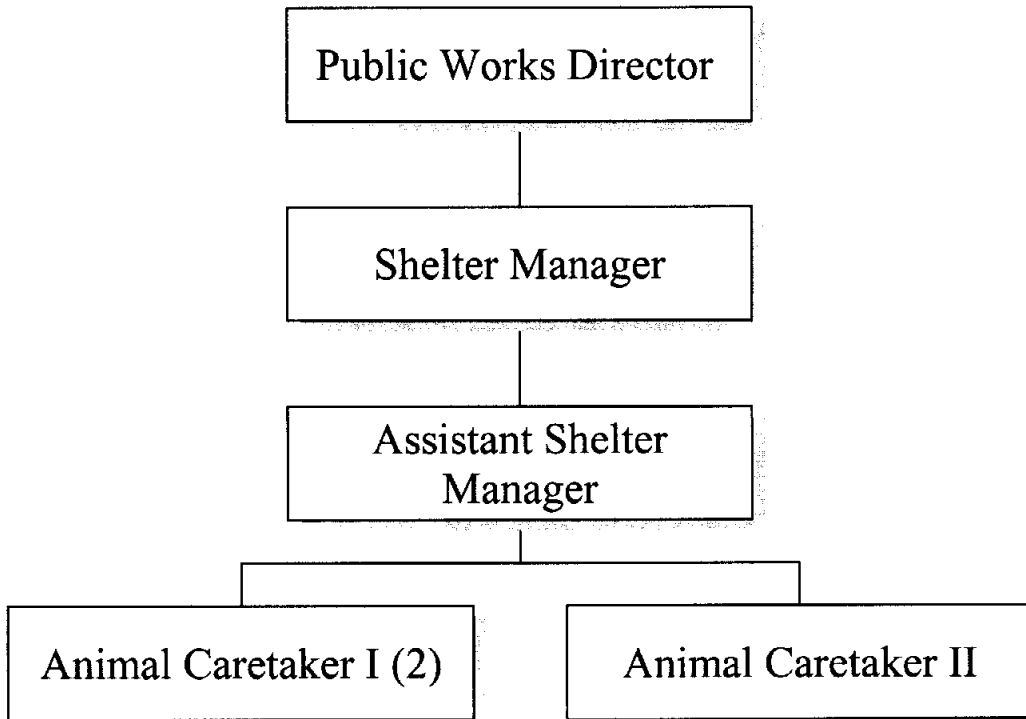
Provide accurate reimbursement to the City of Winchester for the Joint Judicial Center.

Efficiently track and monitor expenses related to the maintenance and grounds, utilities and contracted services at the 107 North Kent Street complex and the Old Courthouse Civil War Museum.

BUDGET SUMMARY:

	FY 2004 Actual	FY 2005 Approved Budget	FY 2005 Estimated Budget	FY 2006 Adopted Budget	Increase (Decrease) FY 2005 App. to FY 2006	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	262,714	311,019	400,650	641,930	330,911	106.40%
Capital	0	0	251,995	0	0	0.00%
TOTAL	262,714	311,019	652,645	641,930	330,911	106.40%
Revenue:						
Fees	8,480	0	7,870	7,980	7,980	100.00%
State/Federal	0	0	133,687	0	0	0.00%
Local	254,234	311,019	511,088	633,950	322,931	103.83%
TOTAL	262,714	311,019	652,645	641,930	330,911	106.40%
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 987 dogs per year and 1,476 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:

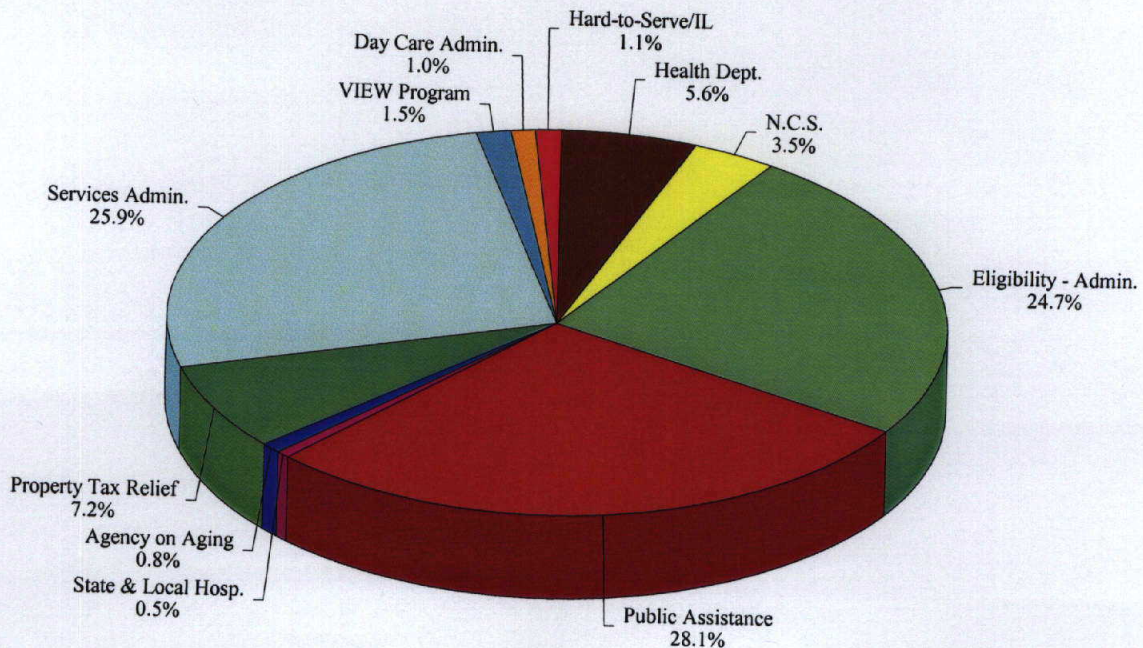
325 dogs were adopted and 272 were reclaimed yielding a 60% overall adoption and reclamation rate.
 178 cats were adopted and 9 were reclaimed yielding a 13% overall adoption and reclamation rate.
 Two successful rabies clinics were held in the spring and fall of the year with more than 400 animals vaccinated.
 The shelter participated in several adoption and fund raising events with Petsmart and 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.
 "Shelter Tails" newsletter has been developed and is distributed quarterly to area vet offices and local businesses.

BUDGET SUMMARY:

	FY 2004 Actual	FY 2005 Approved Budget	FY 2005 Estimated Budget	FY 2006 Adopted Budget	Increase (Decrease) FY 2005 App. to FY 2006	
					Amount	%
Costs:						
Personnel	152,326	169,796	155,755	192,586	22,790	13.42%
Operating	40,714	69,131	35,918	68,723	(408)	-0.59%
Capital	0	1,800	2,100	0	(1,800)	-100.00%
TOTAL	193,040	240,727	193,773	261,309	20,582	8.55%
Revenue:						
Fees	41,712	26,900	64,236	26,900	0	0.00%
State/Federal	1,366	1,100	1,836	1,100	0	0.00%
Local	149,962	212,727	127,701	233,309	20,582	9.68%
TOTAL	193,040	240,727	193,773	261,309	20,582	8.55%
Full-time positions	4	4	4	5	1	25.00%

Health and Welfare

	2004 Actual	2005 Budget	2006 Adopted Budget	Increase (Decrease) FY 2005 to FY 2006	
				Amount	%
Local Health Department	\$293,503	\$306,266	\$320,421	\$14,155	4.62%
Northwestern Comm. Services	132,126	138,733	197,942	\$59,209	42.68%
Eligibility - Administration	1,259,140	1,219,992	1,401,577	\$181,585	14.88%
Public Assistance	1,234,724	1,606,207	1,596,202	(\$10,005)	-0.62%
Revenue Maximization	29,126	0	0	\$0	0.00%
State & Local Hospitalization	22,414	25,000	31,148	\$6,148	24.59%
Area Agency on Aging	15,000	39,915	47,350	\$7,435	18.63%
Property Tax Relief	334,374	408,000	408,000	\$0	0.00%
Services Administration	1,201,781	1,411,475	1,472,047	\$60,572	4.29%
Foster Care Recruitment	4,949	15,000	0	(\$15,000)	-100.00%
Fuel Assistance Admin.	5,169	0	0	\$0	0.00%
VIEW Program	69,560	93,068	82,543	(\$10,525)	-11.31%
Day Care Administration	57,767	74,655	55,589	(\$19,066)	-25.54%
Fraud Free Program	45,815	37,874	0	(\$37,874)	-100.00%
Hard-To-Serve/IL	15,445	0	61,088	\$61,088	100.00%
HEALTH AND WELFARE	\$4,720,893	\$5,376,185	\$5,673,907	\$297,722	5.54%



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; provide school health services; provide medical 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:

Protect the health of the citizens through prevention of illness and maintenance of a healthy environment.

Remain a key player in emergency preparedness and response efforts of the Commonwealth.

BUDGET SUMMARY:

	FY 2004 Actual	FY 2005 Approved Budget	FY 2005 Estimated Budget	FY 2006 Adopted Budget	Increase (Decrease) FY 2005 App. to FY 2006	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	293,503	306,266	306,266	320,421	14,155	4.62%
Capital	0	0	0	0	0	0.00%
TOTAL	293,503	306,266	306,266	320,421	14,155	4.62%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	293,503	306,266	306,266	320,421	14,155	4.62%
TOTAL	293,503	306,266	306,266	320,421	14,155	4.62%
Full-time positions	0	0	0	0	0	0.00%

NORTHWESTERN COMMUNITY SERVICES

5205

DESCRIPTION:

This activity encompasses the county payment to the 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, 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.

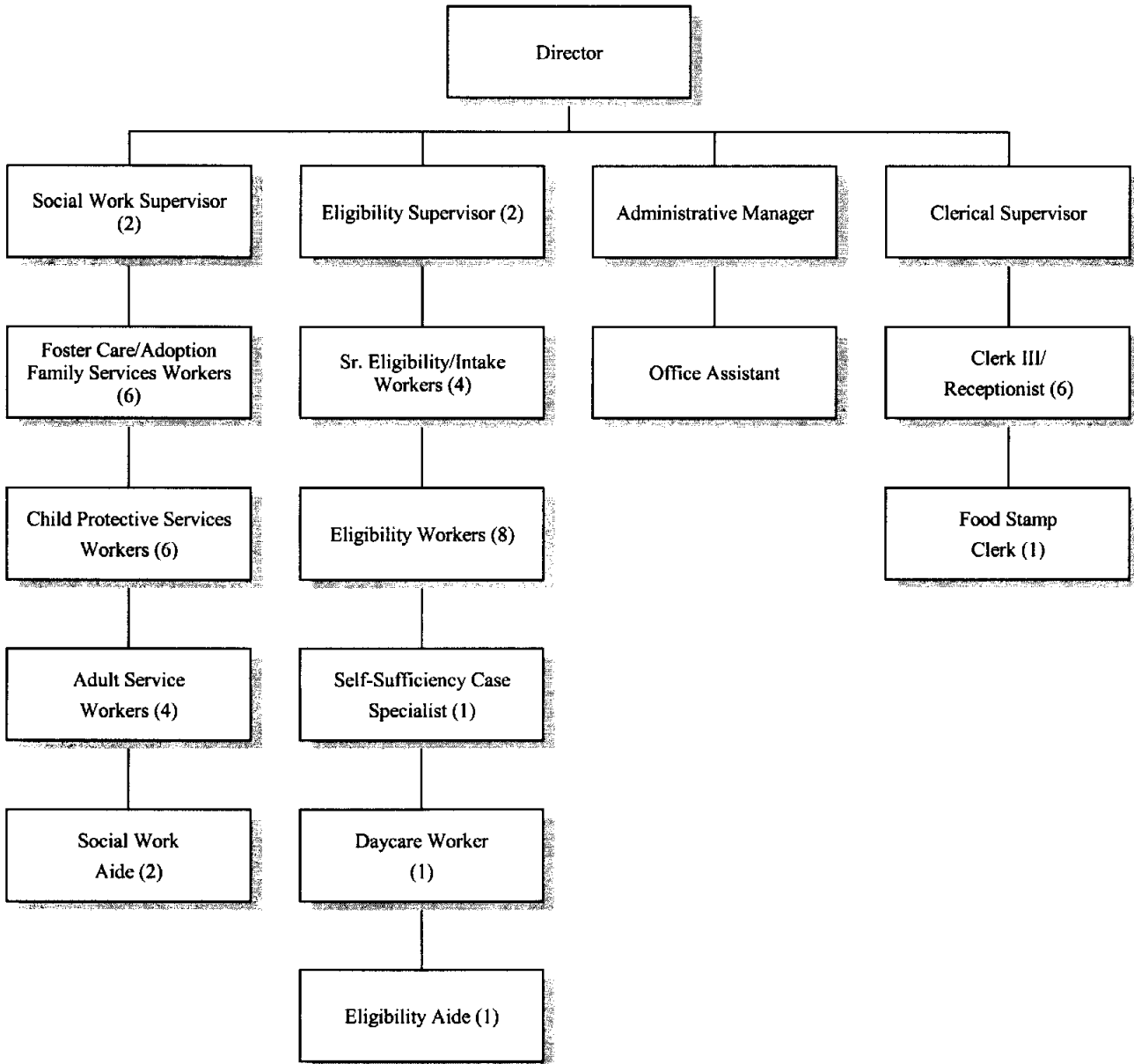
GOALS:

- 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 2004 Actual	FY 2005 Approved Budget	FY 2005 Estimated Budget	FY 2006 Adopted Budget	Increase (Decrease) FY 2005 App. to FY 2006	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	132,126	138,733	138,733	197,942	59,209	42.68%
Capital	0	0	0	0	0	0.00%
TOTAL	132,126	138,733	138,733	197,942	59,209	42.68%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	132,126	138,733	138,733	197,942	59,209	42.68%
TOTAL	132,126	138,733	138,733	197,942	59,209	42.68%
 Full-time positions	 0	 0	 0	 0	 0	 0.00%

Social Services Department



ELIGIBILITY - ADMINISTRATION

5301

DESCRIPTION:

Temporary Assistance for Needy Families (TANF) - Provides temporary financial assistance to families with children who have financial need.

Aid to Dependent Children - Foster Care - Financial aid is provided for children eligible for assistance who have been removed from their homes and placed in custody of DSS.

Emergency Assistance - 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.

Auxiliary Grant Program - Financial assistance is available for certain needy, aged, blind or disabled persons who reside in adult care residences or adult family care homes.

General Relief - 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.

Medicaid - Medicaid makes direct payments to health care providers for eligible individuals and families who are unable to pay for needed medical services.

Fuel Assistance Program - 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.

GOALS:

- Continue to administer all State and Federal benefit programs.
- Continue to convert all Medicaid cases to the new State computer system for benefit programs (ADAPT).
- Strive to achieve error free and timely processing for all cases.
- Conduct fraud investigations in a timely manner.
- Computer software and hardware will be updated with available resources.
- Continue to be active members in the Benefit Programs Organization and attend meetings to obtain important information regarding the programs that are administered.
- Continue to attend and provide training for all staff as needed.
- Educate the staff and clients about the many community partners in order to make more appropriate referrals for clients.

DEPARTMENTAL ACCOMPLISHMENTS:

Number of new applications filed totaled 4,820.

The average ongoing cases under care were 70 TANF, 2,537 Medicaid, 770 Food Stamp cases, plus cases in the Auxiliary Grant Program, State and Local Hospitalization, General Relief and Energy Programs.

The Fraud Program received 103 complaints and completed 163 investigations.

BUDGET SUMMARY:

	FY 2004 Actual	FY 2005 Approved Budget	FY 2005 Estimated Budget	FY 2006 Adopted Budget	Increase (Decrease) FY 2005 App. to FY 2006	
					Amount	%
Costs:						
Personnel	1,082,300	1,008,282	945,360	1,180,265	171,983	17.06%
Operating	61,092	65,060	45,121	95,437	30,377	46.69%
Capital	115,748	146,650	86,736	125,875	(20,775)	-14.17%
TOTAL	1,259,140	1,219,992	1,077,217	1,401,577	181,585	14.88%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	1,018,033	924,459	855,493	873,060	(51,399)	-5.56%
Local	600,458	295,533	487,302	528,517	232,984	78.84%
TOTAL	1,618,491	1,219,992	1,342,795	1,401,577	181,585	14.88%
Full-time positions	21.5	21.5	22.5	25	3.5	16.28%

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 2004 Actual	FY 2005 Approved Budget	FY 2005 Estimated Budget	FY 2006 Adopted Budget	Increase (Decrease) FY 2005 App. to FY 2006	
					Amount	%
Costs:						
Personnel	8,540	0	12,384	0	0	0.00%
Operating	1,208,684	1,606,207	1,080,646	1,596,202	(10,005)	-0.62%
Capital	17,500	0	0	0	0	0.00%
TOTAL	1,234,724	1,606,207	1,093,030	1,596,202	(10,005)	-0.62%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	1,203,357	1,476,229	1,427,292	1,443,649	(32,580)	-2.21%
Local	246,941	129,978	171,083	152,553	22,575	17.37%
TOTAL	1,450,298	1,606,207	1,598,375	1,596,202	(10,005)	-0.62%
 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 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.

There are no funds budgeted for FY 2006 because the grant has not been renewed.

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 2004 Actual	FY 2005 Approved Budget	FY 2005 Estimated Budget	FY 2006 Adopted Budget	Increase (Decrease) FY 2005 App. to FY 2006	
					Amount	%
Costs:						
Personnel	27,884	0	30,120	0	0	0.00%
Operating	702	0	0	0	0	0.00%
Capital	540	0	0	0	0	0.00%
TOTAL	29,126	0	30,120	0	0	0.00%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	29,051	0	30,120	0	0	0.00%
Local	0	0	0	0	0	0.00%
TOTAL	29,051	0	30,120	0	0	0.00%
Full-time positions	0.5	0	0.5	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 2004 Actual	FY 2005 Approved Budget	FY 2005 Estimated Budget	FY 2006 Adopted Budget	Increase (Decrease) FY 2005 App. to FY 2006	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	22,414	25,000	31,148	31,148	6,148	24.59%
Capital	0	0	0	0	0	0.00%
TOTAL	22,414	25,000	31,148	31,148	6,148	24.59%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	22,414	25,000	31,148	31,148	6,148	24.59%
TOTAL	22,414	25,000	31,148	31,148	6,148	24.59%
 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 2004 Actual	FY 2005 Approved Budget	FY 2005 Estimated Budget	FY 2006 Adopted Budget	Increase (Decrease) FY 2005 App. to FY 2006	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	15,000	39,915	39,915	47,350	7,435	18.63%
Capital	0	0	0	0	0	0.00%
TOTAL	15,000	39,915	39,915	47,350	7,435	18.63%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	15,000	39,915	39,915	47,350	7,435	18.63%
TOTAL	15,000	39,915	39,915	47,350	7,435	18.63%
 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 2004 Actual	FY 2005 Approved Budget	FY 2005 Estimated Budget	FY 2006 Adopted Budget	Increase (Decrease) FY 2005 App. to FY 2006	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	334,374	408,000	408,000	408,000	0	0.00%
Capital	0	0	0	0	0	0.00%
TOTAL	334,374	408,000	408,000	408,000	0	0.00%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	334,374	408,000	408,000	408,000	0	0.00%
TOTAL	334,374	408,000	408,000	408,000	0	0.00%
 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:

422 Child Protective Service complaints processed.

116 Adult Protective Service investigations processed.

Adult Services fielded an average of 350 calls per month.

An average of 48 children were in foster care each month.

The agency received \$52,438 from the TANF and VOCA Grants.

The Adult Services unit re-established the local Prescription Team to assess the needs of the elderly and disabled in the community.

BUDGET SUMMARY:

	FY 2004	FY 2005	FY 2005	FY 2006 Adopted Budget	Increase (Decrease)	
	Actual	Approved Budget	Estimated Budget		FY 2005 App. to FY 2006 Amount	%
Costs:						
Personnel	990,534	1,149,675	818,526	1,220,453	70,778	6.16%
Operating	128,301	136,750	110,077	140,350	3,600	2.63%
Capital	82,946	125,050	92,088	111,244	(13,806)	-11.04%
TOTAL	1,201,781	1,411,475	1,020,691	1,472,047	60,572	4.29%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	670,239	555,300	677,680	619,605	64,305	11.58%
Local	668,564	856,175	476,275	852,442	(3,733)	-0.44%
TOTAL	1,338,803	1,411,475	1,153,955	1,472,047	60,572	4.29%
Full-time positions	22	22	22	24	2.00	9.09%

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.

Funding for this program is now included in the Public Assistance budget.

GOALS:

Provide foster homes for children in need.

Keep the need for foster homes before the public.

PERFORMANCE INDICATORS:

	FY 2004 Budget	FY 2005 Budget	FY 2006 Budget
Active homes monitored	78	78	0

BUDGET SUMMARY:

	FY 2004 Actual	FY 2005 Approved Budget	FY 2005 Estimated Budget	FY 2006 Adopted Budget	Increase (Decrease) FY 2005 App. to FY 2006	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	4,949	15,000	9,432	0	(15,000)	-100.00%
Capital	0	0	0	0	0	0.00%
TOTAL	4,949	15,000	9,432	0	(15,000)	-100.00%
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	0	(15,000)	-100.00%
TOTAL	15,000	15,000	15,000	0	(15,000)	-100.00%
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.

No allocations has been received from the state for Fuel Assistance for FY 2006.

GOALS:

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

BUDGET SUMMARY:

	FY 2004 Actual	FY 2005 Approved Budget	FY 2005 Estimated Budget	FY 2006 Adopted Budget	Increase (Decrease) FY 2005 App. to FY 2006	
					Amount	%
Costs:						
Personnel	5,162	0	0	0	0	0.00%
Operating	7	0	0	0	0	0.00%
Capital	0	0	0	0	0	0.00%
TOTAL	5,169	0	0	0	0	0.00%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	9,788	0	0	0	0	0.00%
Local	0	0	0	0	0	0.00%
TOTAL	9,788	0	0	0	0	0.00%
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 2004 Actual	FY 2005 Approved Budget	FY 2005 Estimated Budget	FY 2006 Adopted Budget	Increase (Decrease) FY 2005 App. to FY 2006	
					Amount	%
Costs:						
Personnel	54,625	74,338	53,677	71,588	(2,750)	-3.70%
Operating	6,596	14,530	1,954	4,411	(10,119)	-69.64%
Capital	8,339	4,200	3,852	6,544	2,344	55.81%
TOTAL	69,560	93,068	59,483	82,543	(10,525)	-11.31%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	78,745	93,068	82,871	82,543	(10,525)	-11.31%
Local	0	0	0	0	0	0.00%
TOTAL	78,745	93,068	82,871	82,543	(10,525)	-11.31%
Full-time positions	1	1	1	1	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 2004 Actual	FY 2005 Approved Budget	FY 2005 Estimated Budget	FY 2006 Adopted Budget	Increase (Decrease) FY 2005 App. to FY 2006	
					Amount	%
Costs:						
Personnel	48,730	47,055	19,932	44,669	(2,386)	-5.07%
Operating	3,252	23,400	1,494	4,376	(19,024)	-81.30%
Capital	5,785	4,200	3,852	6,544	2,344	55.81%
TOTAL	57,767	74,655	25,278	55,589	(19,066)	-25.54%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	43,134	74,655	50,828	55,589	(19,066)	-25.54%
Local	4,860	0	0	0	0	0.00%
TOTAL	47,994	74,655	50,828	55,589	(19,066)	-25.54%
Full-time positions	1	1	1	1	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.

This program was not originally funded for FY 2006.

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 2004 Actual	FY 2005 Approved Budget	FY 2005 Estimated Budget	FY 2006 Adopted Budget	Increase (Decrease) FY 2005 App. to FY 2006	
					Amount	%
Costs:						
Personnel	38,617	32,274	37,740	0	(32,274)	-100.00%
Operating	1,933	1,400	0	0	(1,400)	-100.00%
Capital	5,265	4,200	0	0	(4,200)	-100.00%
TOTAL	45,815	37,874	37,740	0	(37,874)	-100.00%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	38,418	32,004	9,465	0	(32,004)	-100.00%
Local	4,368	0	0	0	0	0.00%
TOTAL	42,786	32,004	9,465	0	(32,004)	-100.00%
Full-time positions	1	0.5	0.5	0	(0.5)	-100.00%

HARD-TO-SERVE/INDEPENDENT LIVING

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.

Funding for Independent Living Special Initiative has been budgeted for FY 2006.

GOALS:

Provide training and education to promote self sufficiency through employment.

BUDGET SUMMARY:

	FY 2004 Actual	FY 2005 Approved Budget	FY 2005 Estimated Budget	FY 2006 Adopted Budget	Increase (Decrease) FY 2005 App. to FY 2006	
					Amount	%
Costs:						
Personnel	0	0	0	50,168	50,168	100.00%
Operating	15,445	0	11,784	4,376	4,376	100.00%
Capital	0	0	0	6,544	6,544	100.00%
TOTAL	15,445	0	11,784	61,088	61,088	100.00%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	21,022	0	30,087	30,544	30,544	100.00%
Local	21,022	0	30,087	30,544	30,544	100.00%
TOTAL	42,044	0	60,174	61,088	61,088	100.00%
Full-time positions	0	0	0	1	1	100.00%

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.

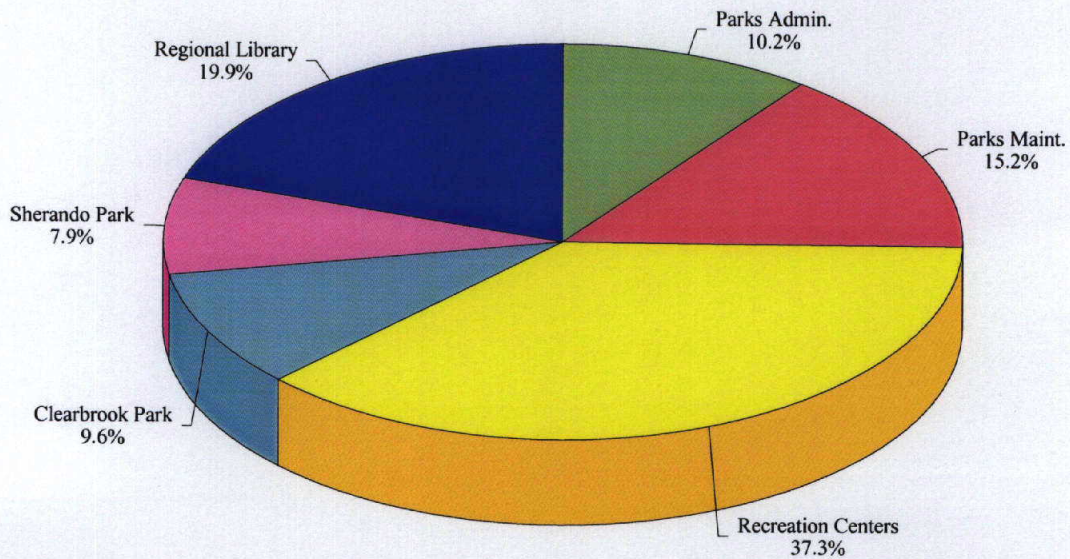
To improve and expand financial resources (foundation, endowment, grants) and campus facilities to the level that comprehensive educational, cultural and recreational programs can be enhanced and a standard of excellence maintained.

BUDGET SUMMARY:

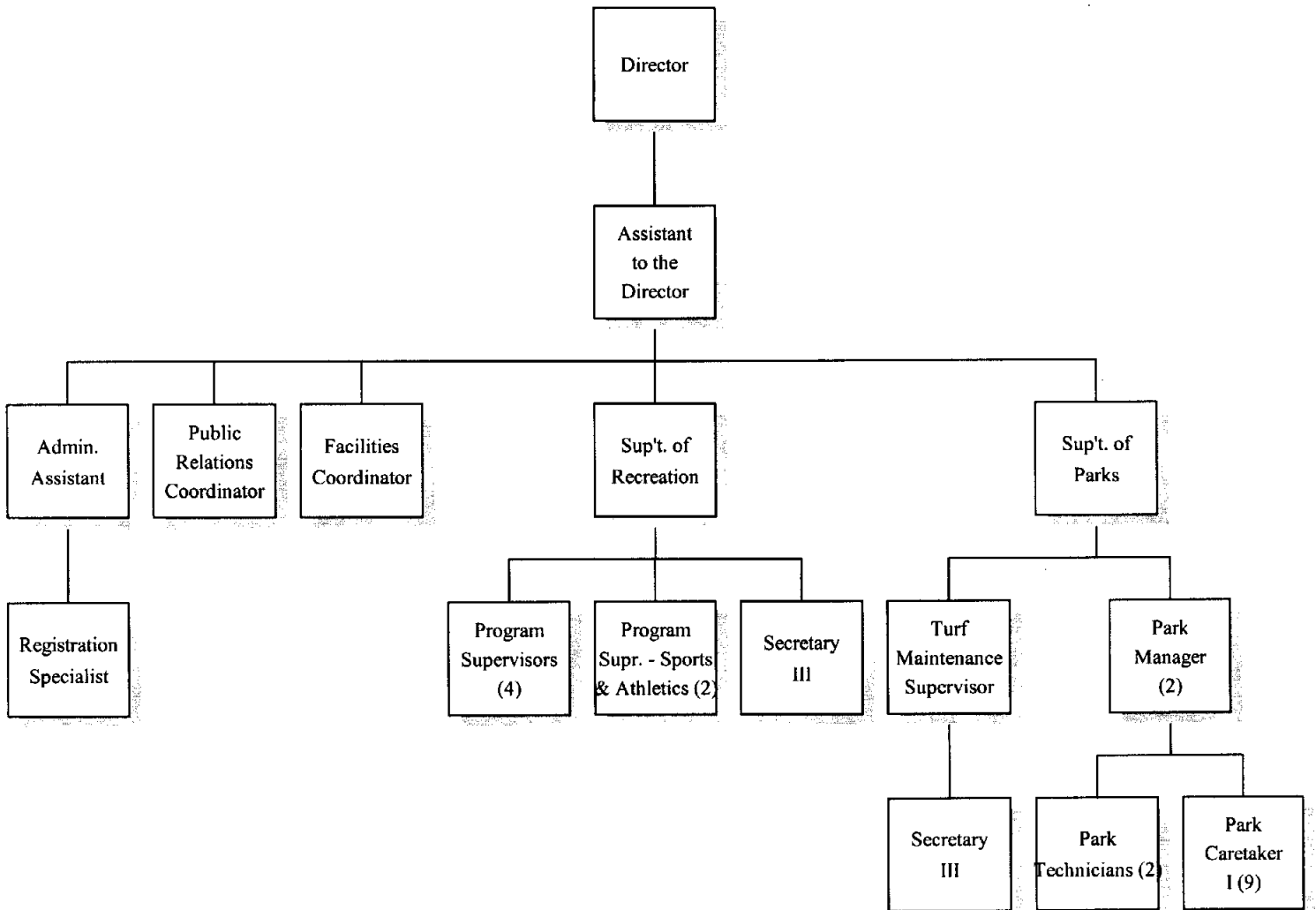
	FY 2004 Actual	FY 2005 Approved Budget	FY 2005 Estimated Budget	FY 2006 Adopted Budget	Increase (Decrease) FY 2005 App. to FY 2006	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	45,123	47,379	47,379	57,106	9,727	20.53%
Capital	0	0	0	0	0	0.00%
TOTAL	45,123	47,379	47,379	57,106	9,727	20.53%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	45,123	47,379	47,379	57,106	9,727	20.53%
TOTAL	45,123	47,379	47,379	57,106	9,727	20.53%
Full-time positions	0	0	0	0	0	0.00%

Parks, Recreation & Cultural

	2004 Actual	2005 Budget	2006 Adopted Budget	Increase (Decrease) FY 2005 to FY 2006	
				Amount	%
Parks & Rec. - Admin.	\$418,596	\$452,324	\$473,470	\$21,146	4.67%
Parks Maintenance	638,896	716,868	703,730	(\$13,138)	-1.83%
Recreation Centers	1,332,689	1,423,260	1,730,375	\$307,115	21.58%
Clearbrook Park	315,504	445,892	444,294	(\$1,598)	-0.36%
Sherando Park	348,388	396,904	368,925	(\$27,979)	-7.05%
Regional Library	836,170	877,964	921,847	\$43,883	5.00%
PARKS, RECREATION & CULTURAL	\$3,890,243	\$4,313,212	\$4,642,641	\$329,429	7.64%



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:

- Complete an audit of computer operating systems and provide recommendations for Parks and Recreation Commission consideration.
- Research the feasibility of implementing on-line registration.
- Research the feasibility of paid advertising in the department's Calendar of Events.
- Determine the feasibility of creating a Parks and Recreation Foundation.

PERFORMANCE INDICATORS:

	FY 2004 Actual	FY 2005 Budget	FY 2006 Budget
# of Calendar of Events Issues per mailing	5,000	5,500	5,500
Calendar of Events printing costs	\$11,298	\$12,480	\$14,430
Donations received in \$	\$33,749	\$38,291	\$44,273

BUDGET SUMMARY:

	FY 2004 Actual	FY 2005 Approved Budget	FY 2005 Estimated Budget	FY 2006 Adopted Budget	Increase (Decrease) FY 2005 App. to FY 2006	
					Amount	%
Costs:						
Personnel	312,312	330,565	341,044	346,553	15,988	4.84%
Operating	97,470	111,118	94,711	120,628	9,510	8.56%
Capital	8,814	10,641	10,326	6,289	(4,352)	-40.90%
TOTAL	418,596	452,324	446,081	473,470	21,146	4.67%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	418,596	452,324	446,081	473,470	21,146	4.67%
TOTAL	418,596	452,324	446,081	473,470	21,146	4.67%
Full-time positions	5	5	5	5	0	0.00%

PARKS MAINTENANCE

7103

DESCRIPTION:

The Parks and 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 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:

Research the feasibility of enlarging the existing wetland areas in the Wright's Run drainage area of Sherando Park.

To develop a mobilization plan for maintenance operations at Frederick County Public School and Parks and Recreation sites.

PERFORMANCE INDICATORS:

	FY 2004 Actual	FY 2005 Budget	FY 2006 Budget
# of hours spent on mowing operations	9,236	9,609	10,306
# of anticipated acres maintained	587	702	637
# of locations maintained	26	26	28

BUDGET SUMMARY:

	FY 2004 Actual	FY 2005 Approved Budget	FY 2005 Estimated Budget	FY 2006 Adopted Budget	Increase (Decrease) FY 2005 App. to FY 2006	
					Amount	%
Costs:						
Personnel	601,932	624,225	628,837	678,816	54,591	8.75%
Operating	20,909	22,543	23,779	24,914	2,371	10.52%
Capital	16,055	70,100	74,563	0	(70,100)	-100.00%
TOTAL	638,896	716,868	727,179	703,730	(13,138)	-1.83%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	638,896	716,868	727,179	703,730	(13,138)	-1.83%
TOTAL	638,896	716,868	727,179	703,730	(13,138)	-1.83%
Full-time positions	15	15	15	16	1	6.67%

RECREATION CENTERS

7104

DESCRIPTION:

The Recreation Division provides a comprehensive and accessible program of recreational services and activities for the residents of Frederick County. A diverse range of recreational, educational and cultural activities are provided for all age groups. This broad base of activities includes, but is not limited to, instructional classes, sports and athletics, health and fitness programs, cultural and special events, trips and excursions and children's programs. Programs are based on documented citizen expectations and/or requests. The Recreation Division typically implements programs along age group categories such as preschool, youth, teen, adult and senior; however, 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.

GOALS:

To have a positive impact on the recreational needs of citizens ages 55+ through the effective operation of weekly programming.

To provide quality recreational leadership that results in a continued participant approval rating of 93% across eight programming capacities.

To increase the Community Center attendance by five percent.

To research the feasibility of developing a snow tube park at Sherando Park.

To increase basicREC attendance by two participants at each location.

PERFORMANCE INDICATORS:

	FY 2004 Actual	FY 2005 Budget	FY 2006 Budget
# of participant hours - all programs	852,518	1,234,064	942,087
BASIC/Kinder BASIC program participant hours	229,600	196,288	233,290
# of major sports games scheduled	3,034	3,230	3,295
# of special events and excursions conducted	47	129	62
# of activities planned	1,195	991	1,313

BUDGET SUMMARY:

	FY 2004 Actual	FY 2005 Approved Budget	FY 2005 Estimated Budget	FY 2006 Adopted Budget	Increase (Decrease) FY 2005 App. to FY 2006	
					Amount	%
Costs:						
Personnel	1,063,217	1,088,882	1,159,375	1,251,109	162,227	14.90%
Operating	263,172	306,178	254,316	468,466	162,288	53.00%
Capital	6,300	28,200	30,400	10,800	(17,400)	-61.70%
TOTAL	1,332,689	1,423,260	1,444,091	1,730,375	307,115	21.58%
Revenue:						
Fees	1,032,504	1,061,184	1,131,621	1,328,345	267,161	25.18%
State/Federal	0	0	0	0	0	0.00%
Local	300,185	362,076	312,470	402,030	39,954	11.03%
TOTAL	1,332,689	1,423,260	1,444,091	1,730,375	307,115	21.58%
Full-time positions	9	9	9	9	0	0.00%

CLEARBROOK PARK

7109

DESCRIPTION:

This budget section contains all funds needed to operate the 55 acre Clearbrook Park, four neighborhood parks and grounds 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, Redbud Run Elementary School, Senseny Road Elementary School, Dowell J. Howard Learning Center, Northwestern Regional Educational Program and the Old Frederick County Courthouse.

GOALS:

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

BUDGET SUMMARY:

	FY 2004 Actual	FY 2005 Approved Budget	FY 2005 Estimated Budget	FY 2006 Adopted Budget	Increase (Decrease) FY 2005 App. to FY 2006	
					Amount	%
Costs:						
Personnel	97,826	122,329	91,420	130,720	8,391	6.86%
Operating	199,391	241,163	182,166	289,574	48,411	20.07%
Capital	18,287	82,400	125,111	24,000	(58,400)	-70.87%
TOTAL	315,504	445,892	398,697	444,294	(1,598)	-0.36%
Revenue:						
Fees	180,141	192,000	181,444	207,000	15,000	7.81%
State/Federal	0	0	0	0	0	0.00%
Local	135,363	253,892	217,253	237,294	(16,598)	-6.54%
TOTAL	315,504	445,892	398,697	444,294	(1,598)	-0.36%
Full-time positions	0	0	0	0	0	0.00%

SHERANDO PARK

7110

DESCRIPTION:

This budget section contains all operating funds needed to operate the 334 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, Orchard View Elementary School and Admiral Byrd Middle 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 2004 Actual	FY 2005 Approved Budget	FY 2005 Estimated Budget	FY 2006 Adopted Budget	Increase (Decrease) FY 2005 App. to FY 2006	
					Amount	%
Costs:						
Personnel	108,385	105,075	97,150	122,690	17,615	16.76%
Operating	218,226	232,329	165,573	232,235	(94)	-0.04%
Capital	21,777	59,500	396,578	14,000	(45,500)	-76.47%
TOTAL	348,388	396,904	659,301	368,925	(27,979)	-7.05%
Revenue:						
Fees	132,143	133,975	131,099	164,225	30,250	22.58%
State/Federal	0	0	145,200	0	0	0.00%
Local	216,245	262,929	383,002	204,700	(58,229)	-22.15%
TOTAL	348,388	396,904	659,301	368,925	(27,979)	-7.05%
Full-time positions	0	0	0	0	0	0.00%

REGIONAL LIBRARY

7302

DESCRIPTION:

This budget contains the contribution to the regional library facility (Handley Library) located in downtown Winchester and the Bowman Library located in Frederick County. This budget also contains funding for the Metropolitan Washington Ear. The Handley Regional Library provides public library service to the citizens of Frederick County, Clarke County and the City of Winchester.

GOALS:

Evaluate interests and provide materials and activities to satisfy those interests.

Support students in obtaining their educational goals through provision of appropriate services and materials.

Analyze requests for information and utilize the whole spectrum of information delivery systems in providing that information.

Analyze personal learning needs for every stage of life and provide materials and activities to satisfy those needs.

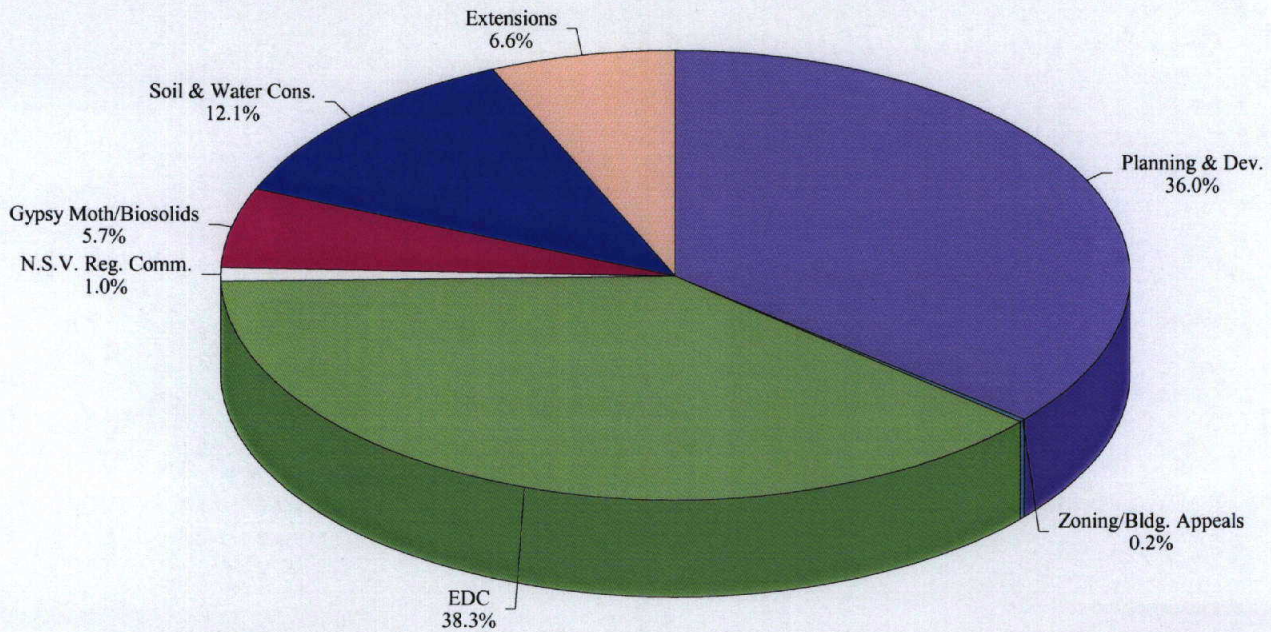
To support the service objective of Handley Regional Library through the provision of adequate staffing and training, the development of plans for facilities maintenance and growth, improvement of customer service through the evaluation and adjustment of policies, hours and materials, the effective utilization of technology and adoption of a marketing plan.

BUDGET SUMMARY:

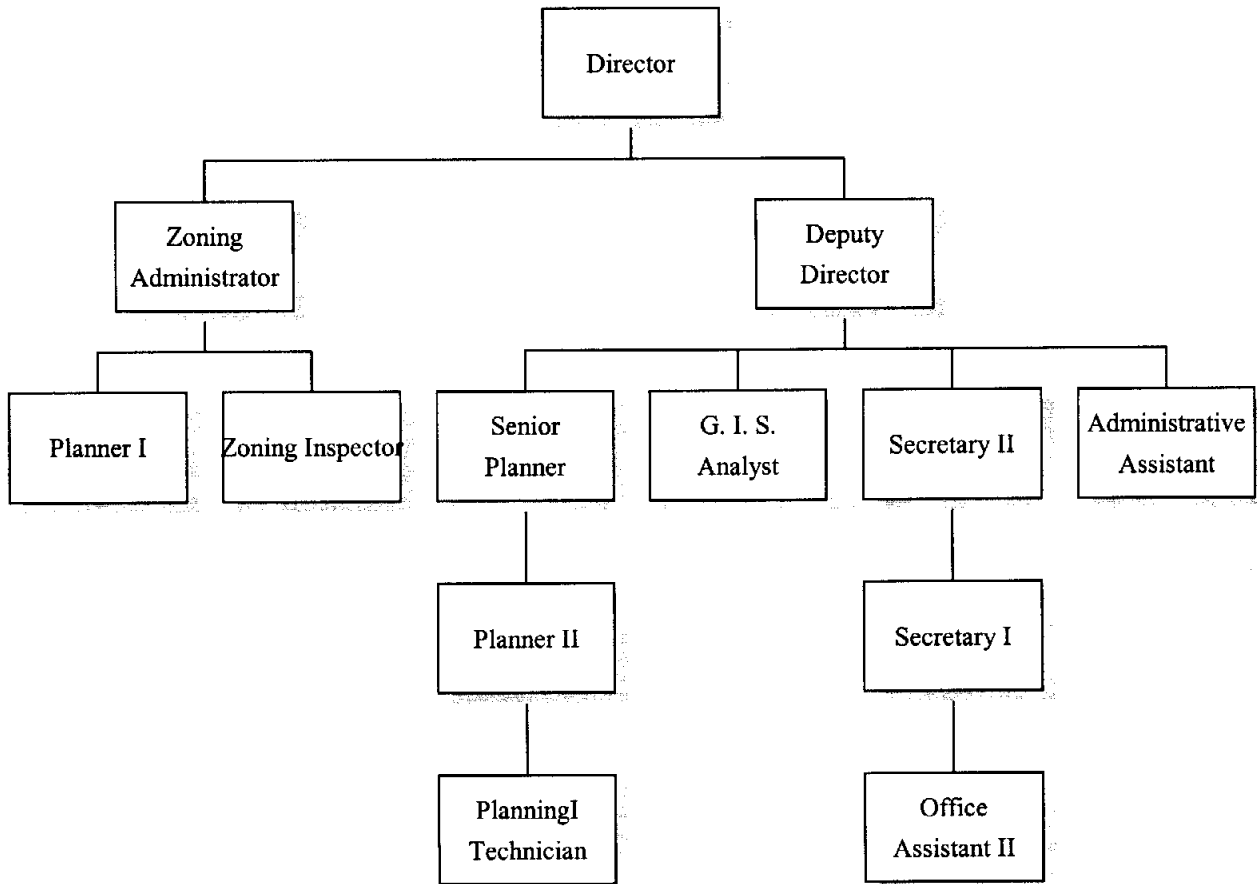
	FY 2004 Actual	FY 2005 Approved Budget	FY 2005 Estimated Budget	FY 2006 Adopted Budget	Increase (Decrease) FY 2005 App. to FY 2006	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	836,170	877,964	877,964	921,847	43,883	5.00%
Capital	0	0	0	0	0	0.00%
TOTAL	836,170	877,964	877,964	921,847	43,883	5.00%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	836,170	877,964	877,964	921,847	43,883	5.00%
TOTAL	836,170	877,964	877,964	921,847	43,883	5.00%
Full-time positions	0	0	0	0	0	0.00%

Community Development

	2004 Actual	2005 Budget	2006 Adopted Budget	Increase (Decrease) FY 2005 to FY 2006	
				Amount	%
Planning & Development	\$1,777,549	\$905,869	\$924,124	\$18,255	2.02%
EDC	1,670,741	1,045,894	983,024	(\$62,870)	-6.01%
Zoning Board	3,146	5,250	5,250	\$0	0.00%
Building Appeals Board	0	550	550	\$0	0.00%
N.S.V. Regional Commission	24,414	25,635	25,635	\$0	0.00%
Gypsy Moth/Biosolids	43,434	122,556	147,216	\$24,660	20.12%
Soil & Water Conserv. Dist.	124,162	129,934	310,286	\$180,352	138.80%
Extensions	139,288	157,114	169,472	\$12,358	7.87%
COMMUNITY DEVELOPMENT	\$3,782,734	\$2,392,802	\$2,565,557	\$172,755	7.22%



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, 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.

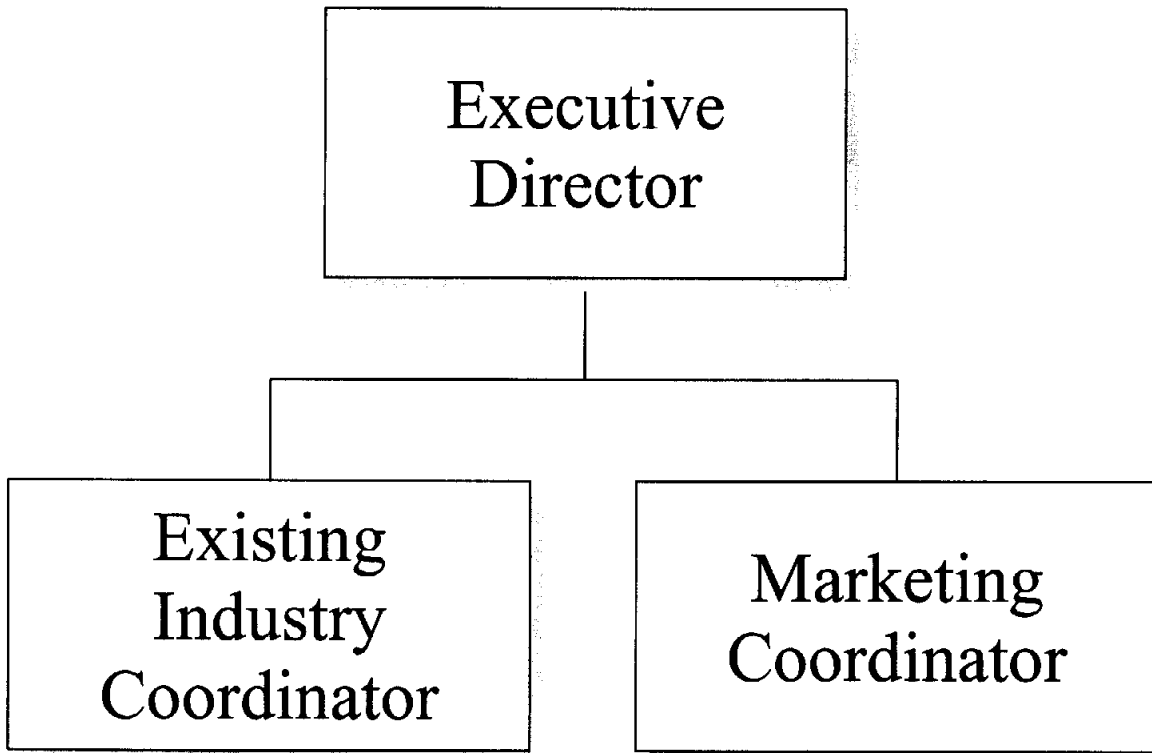
PERFORMANCE INDICATORS:

	FY 2004 Actual	FY 2005 Budget	FY 2006 Budget
# of Planning Commission meetings held and supported	19	19	19
% of application reviews completed within 10-15 working days	100%	100%	100%

BUDGET SUMMARY:

	FY 2004 Actual	FY 2005 Approved Budget	FY 2005 Estimated Budget	FY 2006 Adopted Budget	Increase (Decrease) FY 2005 App. to FY 2006	
					Amount	%
Costs:						
Personnel	662,622	739,186	722,405	771,468	32,282	4.37%
Operating	1,081,068	118,043	494,555	131,016	12,973	10.99%
Capital	33,859	48,640	34,846	21,640	(27,000)	-55.51%
TOTAL	1,777,549	905,869	1,251,806	924,124	18,255	2.02%
Revenue:						
Fees	476,207	432,120	676,884	636,612	204,492	47.32%
State/Federal	414,928	14,650	152,844	25,000	10,350	70.65%
Local	886,414	459,099	422,078	262,512	(196,587)	-42.82%
TOTAL	1,777,549	905,869	1,251,806	924,124	18,255	2.02%
Full-time positions	13	13	13	13	0	0.00%

Economic Development Commission



ECONOMIC DEVELOPMENT COMMISSION

8102

DESCRIPTION:

The Economic Development Commission is tasked with “fostering an efficient and cooperative effort towards establishing economic development goals and strategies to meet these goals for the Winchester-Frederick County area”. The mission of the EDC is “to facilitate the Winchester-Frederick County community’s efforts to create a diverse and strong business base, and to provide accurate and timely data to aid local government in balancing economic growth, conservation of resources and the generation of revenue for the greater good of our entire citizenry.” The EDC seeks to retrain, improve and communicate our community’s track record toward business development. This proven track record focuses on welcoming new quality companies and more importantly providing continual resources and assistance to secure their future. To accomplish this track record, the EDC provides a wide array of information and free, confidential services designed to help American and international businesses locate or expand operations in Winchester and Frederick County. Services include: Providing existing businesses with retention and expansion programs and services; identifying possible real estate locations in the county for new or expanding businesses; providing current market information about Winchester, the Commonwealth of Virginia and regional market; assisting with efforts to open or expand operations by providing information about Winchester and Frederick County’s zoning, taxes and other government processes; establishing contact with Winchester and Frederick County government agencies that issue permits and obtain answers to questions that arise; and providing orientation information for employees relocating to the community.

GOALS:

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:

Held the fourth Career Awareness Industry Tour for parents, teachers and students showcasing industry in the area. Initiated development of Marketing/Public Relations Blueprint to provide a fresh, sustained approach to EDC marketing activities and will assist in finding a consensus on its focus, specific audiences and gather community awareness. Facilitated the adoption of Technology Zone in Frederick County with a focus on pharmaceutical and biomedical firms. Completed past high school graduate profiling study with the assistance of Frederick County's Service Learning Program.

BUDGET SUMMARY:

	FY 2004 Actual	FY 2005 Approved Budget	FY 2005 Estimated Budget	FY 2006 Adopted Budget	Increase (Decrease) FY 2005 App. to FY 2006	
					Amount	%
Costs:						
Personnel	184,696	199,381	200,265	205,636	6,255	3.14%
Operating	1,465,904	828,243	832,916	759,118	(69,125)	-8.35%
Capital	20,141	18,270	18,965	18,270	0	0.00%
TOTAL	1,670,741	1,045,894	1,052,146	983,024	(62,870)	-6.01%
Revenue:						
Fees	90,732	119,312	113,468	78,500	(40,812)	-34.21%
State/Federal	493,073	164,755	164,755	164,755	0	0.00%
Local	1,086,936	761,827	773,923	739,769	(22,058)	-2.90%
TOTAL	1,670,741	1,045,894	1,052,146	983,024	(62,870)	-6.01%
Full-time positions	3	3	3	3	0	0.00%

ZONING BOARD

8104

DESCRIPTION:

The Board of Zoning Appeals is composed of five voting citizen members. The Board is controlled by specific provisions set forth in the Code of Virginia Title 15.1 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, boards 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 2004 Actual	FY 2005 Approved Budget	FY 2005 Estimated Budget	FY 2006 Adopted Budget	Increase (Decrease) FY 2005 App. to FY 2006	
					Amount	%
Costs:						
Personnel	1,320	2,520	1,290	2,520	0	0.00%
Operating	1,826	2,730	1,512	2,730	0	0.00%
Capital	0	0	0	0	0	0.00%
TOTAL	3,146	5,250	2,802	5,250	0	0.00%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	3,146	5,250	2,802	5,250	0	0.00%
TOTAL	3,146	5,250	2,802	5,250	0	0.00%
Full-time positions	0	0	0	0	0	0.00%

BUILDING APPEALS BOARD

8106

DESCRIPTION:

The Frederick County Building Appeals Board is composed of five citizen members, each having a certain technical building background. This Board meets on an "as needed" basis. The Board is to 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 2004 Actual	FY 2005 Approved Budget	FY 2005 Estimated Budget	FY 2006 Adopted Budget	Increase (Decrease) FY 2005 App. to FY 2006	
					Amount	%
Costs:						
Personnel	0	150	0	150	0	0.00%
Operating	0	400	0	400	0	0.00%
Capital	0	0	0	0	0	0.00%
TOTAL	0	550	0	550	0	0.00%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	0	550	0	550	0	0.00%
TOTAL	0	550	0	550	0	0.00%
Full-time positions	0	0	0	0	0	0.00%

NORTHERN SHENANDOAH VALLEY REGIONAL COMMISSION

8107

DESCRIPTION:

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

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

GOALS:

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

BUDGET SUMMARY:

	FY 2004 Actual	FY 2005 Approved Budget	FY 2005 Estimated Budget	FY 2006 Adopted Budget	Increase (Decrease) FY 2005 App. to FY 2006	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	24,414	25,635	25,635	25,635	0	0.00%
Capital	0	0	0	0	0	0.00%
TOTAL	24,414	25,635	25,635	25,635	0	0.00%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	24,414	25,635	25,635	25,635	0	0.00%
TOTAL	24,414	25,635	25,635	25,635	0	0.00%
 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 generated an ordinance to monitor the 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 Virginia Department of Health for the monitoring and testing of 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 effect Gypsy Moths and other invasive species have on our county forested land and hopefully provide a method of control by working with US Forest Service and Virginia Department of Agriculture that will ultimately reduce the loss of the county's valuable forests.

Work with the Virginia Department of Health to develop a biosolids program that is informative and useful to all Frederick County citizens.

DEPARTMENTAL ACCOMPLISHMENTS:

Performed research and reviewed information on site evaluations and permitting process as part of the Biosolids Nutrient Management Program.

Worked with the Biosolids Ad Hoc Committee to establish a land application ordinance.

Established an Ordinance that will allow reimbursements to the county for monitoring, testing, site review.

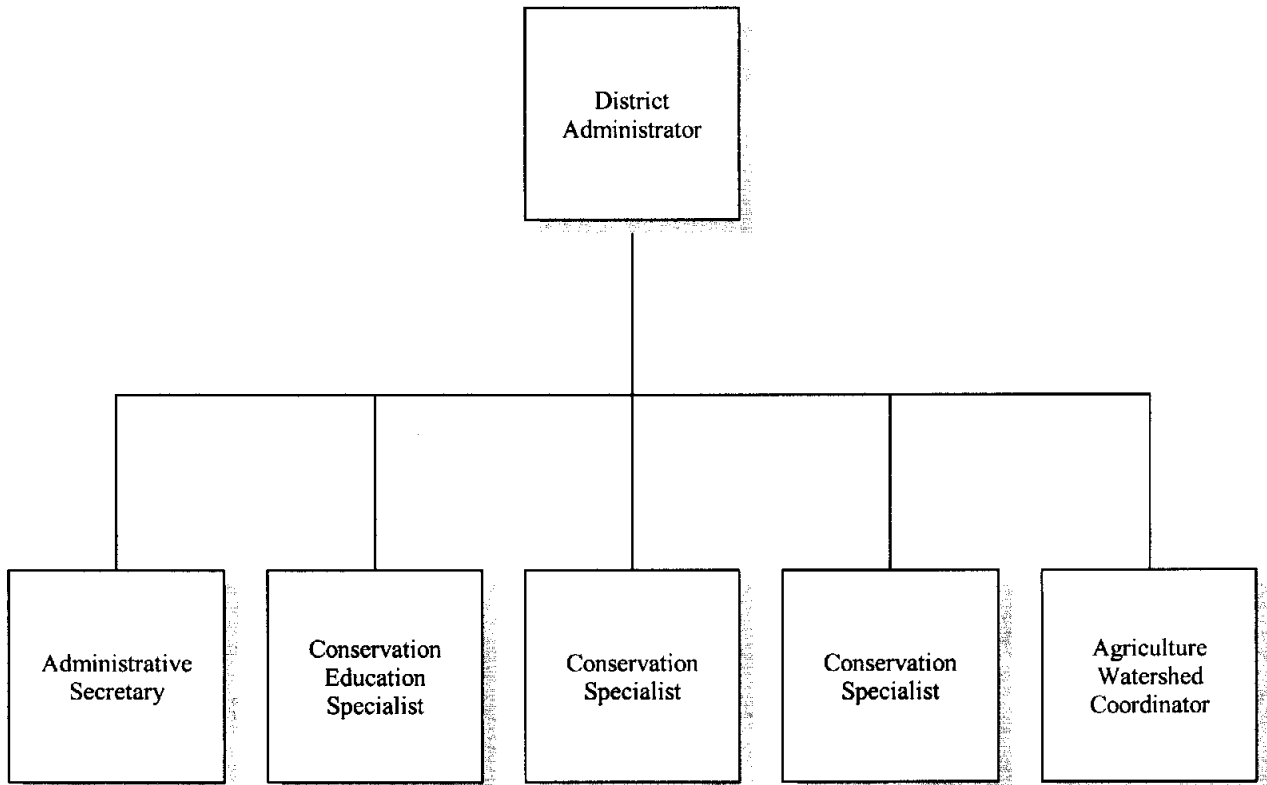
Conducted Gypsy Moth field work to determine need for aerial application.

Attended Frederick County Conservation days and spoke to over 900 6th grade students about environmental concerns.

BUDGET SUMMARY:

	FY 2004 Actual	FY 2005 Approved Budget	FY 2005 Estimated Budget	FY 2006 Adopted Budget	Increase (Decrease) FY 2005 App. to FY 2006	
					Amount	%
Costs:						
Personnel	32,891	47,256	34,881	53,205	5,949	12.59%
Operating	4,642	74,700	3,770	93,411	18,711	25.05%
Capital	5,901	600	0	600	0	0.00%
TOTAL	43,434	122,556	38,651	147,216	24,660	20.12%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	28,460	28,460	100.00%
Local	43,434	122,556	38,651	118,756	(3,800)	-3.10%
TOTAL	43,434	122,556	38,651	147,216	24,660	20.12%
Full-time positions	1	1	1	1	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.

Three new positions were hired during FY 2005. These new positions as well as current positions are reimbursed by state cost share funds and other sources.

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.

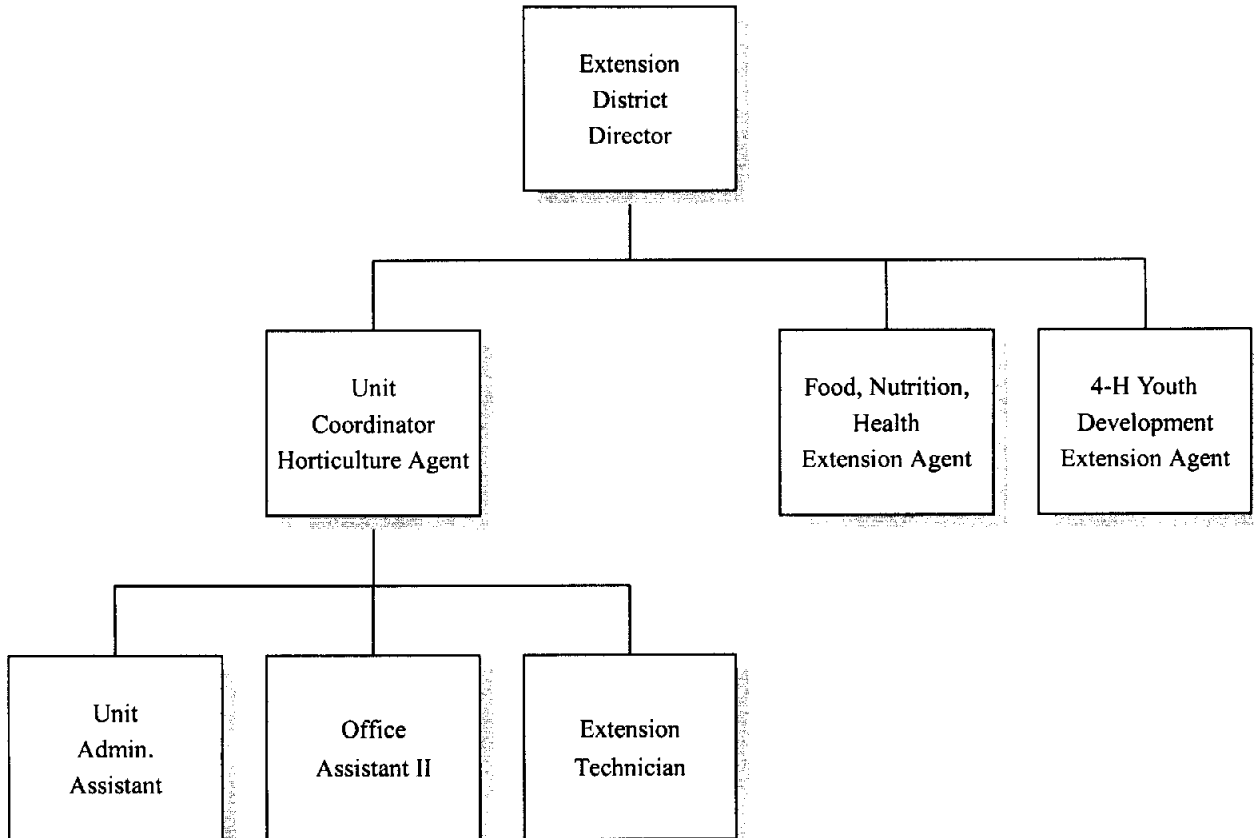
Develop closer working relationships with agricultural community.

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

BUDGET SUMMARY:

	FY 2004 Actual	FY 2005 Approved Budget	FY 2005 Estimated Budget	FY 2006 Adopted Budget	Increase (Decrease) FY 2005 App. to FY 2006	
					Amount	%
Costs:						
Personnel	116,662	122,059	152,488	301,286	179,227	146.84%
Operating	7,500	7,875	7,875	9,000	1,125	14.29%
Capital	0	0	0	0	0	0.00%
TOTAL	124,162	129,934	160,363	310,286	180,352	138.80%
Revenue:						
Fees	116,573	122,059	152,488	301,286	179,227	146.84%
State/Federal	0	0	0	0	0	0.00%
Local	7,589	7,875	7,875	9,000	1,125	14.29%
TOTAL	124,162	129,934	160,363	310,286	180,352	138.80%
Full-time positions	3	3	5	6	3	100.00%

Extension



EXTENSIONS

8301

DESCRIPTION:

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, and family and human development.

GOALS:

Provide producers with research information from University and private sectors that will help them to maintain economically viable operations and explore new possibilities.

Assist producers with monitoring and complying with regulations of VDACS, EPA, OSHA, and other regulatory agencies including education for certifications.

Strive to reach 400 youth through the volunteer-led clubs.

Provide school enrichment programs for 1,000 youth in Frederick County schools.

Develop and deliver nutrition and health educational program targeted to business and community.

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.

DEPARTMENTAL ACCOMPLISHMENTS:

A Master Gardener Program with established for the county to aid in serving the educational needs of the growing urban community as to environmental issues concerning gardens, lawns and landscape maintenance. Conducted Extension fruit production educational programs. One 4-H'er was selected to represent Virginia at the National 4-H Congress in Atlanta, Georgia. Educational courses were offered on preventing identity theft. Conducted "As You Age" nutrition lessons for senior adults to educate them as to the benefits of increasing fruit, vegetable and dairy in their daily diets.

BUDGET SUMMARY:

	FY 2004 Actual	FY 2005 Approved Budget	FY 2005 Estimated Budget	FY 2006 Adopted Budget	Increase (Decrease) FY 2005 App. to FY 2006	
					Amount	%
Costs:						
Personnel	70,658	73,701	75,319	76,932	3,231	4.38%
Operating	65,992	82,213	50,664	91,340	9,127	11.10%
Capital	2,638	1,200	2,122	1,200	0	0.00%
TOTAL	139,288	157,114	128,105	169,472	12,358	7.87%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	139,288	157,114	128,105	169,472	12,358	7.87%
TOTAL	139,288	157,114	128,105	169,472	12,358	7.87%
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.

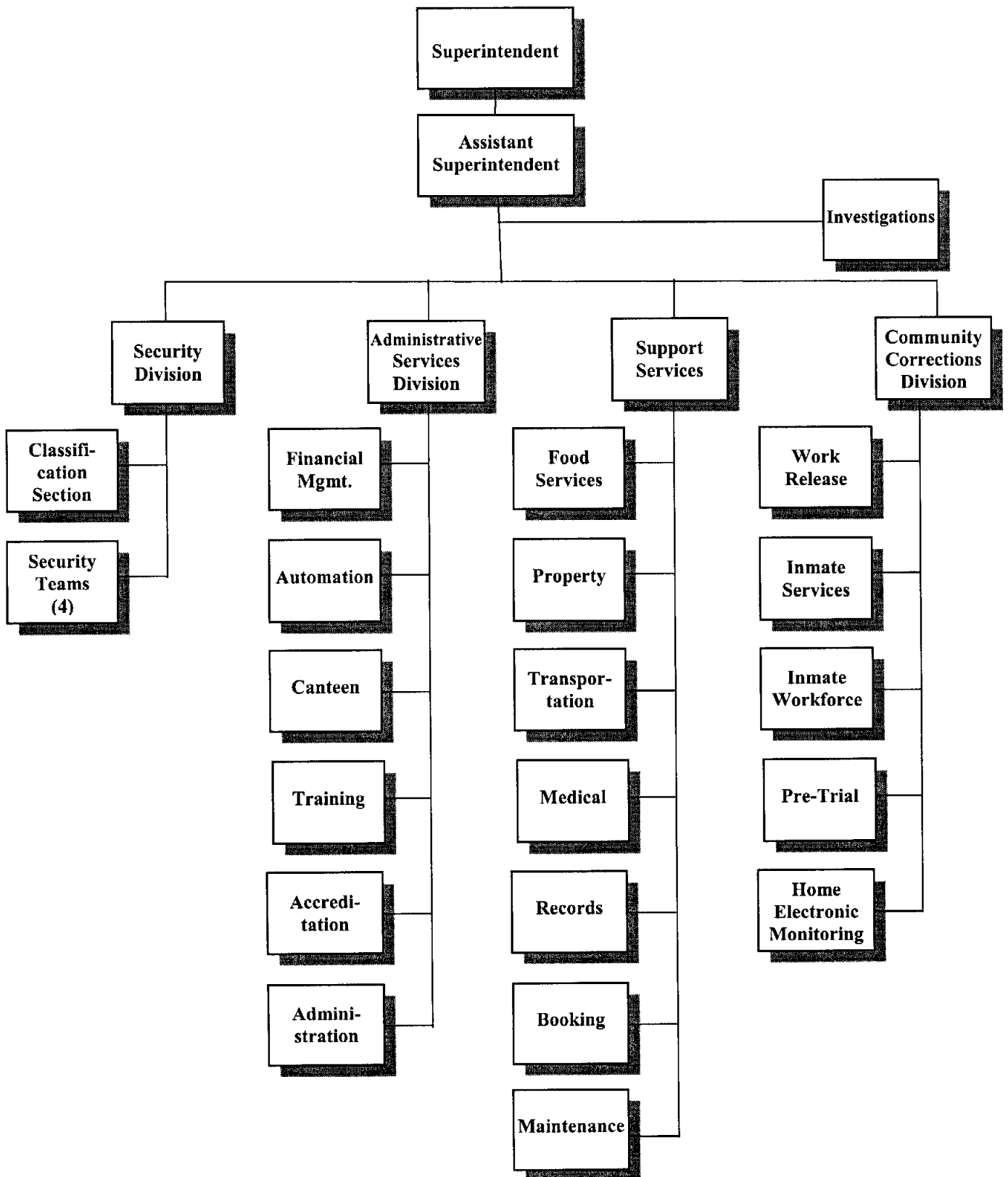
GOALS:

To transfer the correct amounts to the appropriate funds.

BUDGET SUMMARY:

	FY 2004 Actual	FY 2005 Approved Budget	FY 2005 Estimated Budget	FY 2006 Adopted Budget	Increase (Decrease) FY 2005 App. to FY 2006	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	57,415,304	62,132,483	62,262,597	67,772,816	5,640,333	9.08%
Capital	0	0	0	0	0	0.00%
TOTAL	57,415,304	62,132,483	62,262,597	67,772,816	5,640,333	9.08%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	57,415,304	62,132,483	62,262,597	67,772,816	5,640,333	9.08%
TOTAL	57,415,304	62,132,483	62,262,597	67,772,816	5,640,333	9.08%
Full-time positions	0	0	0	0	0	0.00%

Northwestern Regional Adult Detention Center



C.F.F.W. REGIONAL JAIL

3301

DESCRIPTION:

Organized in 1989, the Clarke-Fauquier-Frederick-Winchester Regional Adult Detention Center is a direct supervision corrections facility consisting of a 192-bed medium security building and a 73-bed work release center. The detention center is governed by a Jail Board composed of members appointed by the four participating jurisdictions and directed by a Superintendent appointed by the Board to operate the facility in accordance with the Code of Virginia and the Standards of Accreditation adopted by the American Correctional Association. Staffed by 107 sworn correctional officers and 44 civilian employees, the detention center's daily population during FY 04 averaged 466 inmates, a 17% increase over the previous year. The facility's population is expected to reach 562 by July 2006. The detention center employs a variety of alternatives to incarceration to limit the impact of inmate population increases. On June 30, 2004, 107 persons charged with offenses were enrolled in the facility's Pre-trial Services Program as a diversion to incarceration and 23 others convicted of various offenses were assigned to home electronic monitoring. 85 inmates were participating in the separate work

release program and were contributing to the cost of their incarceration. Currently, a 204-bed Community Corrections Center and an additional 86-bed secure housing unit for the main jail are under construction to help alleviate the overcrowding issues.

GOALS:

Increase utilization of alternatives to incarceration to offset increased inmate populations.

Expand the inmate workforce to encompass offsite work projects by January 1, 2006.

Complete development of the Community Corrections Program by March 1, 2006.

Complete construction of the Community Corrections Center and the 3rd pod by June 30, 2006.

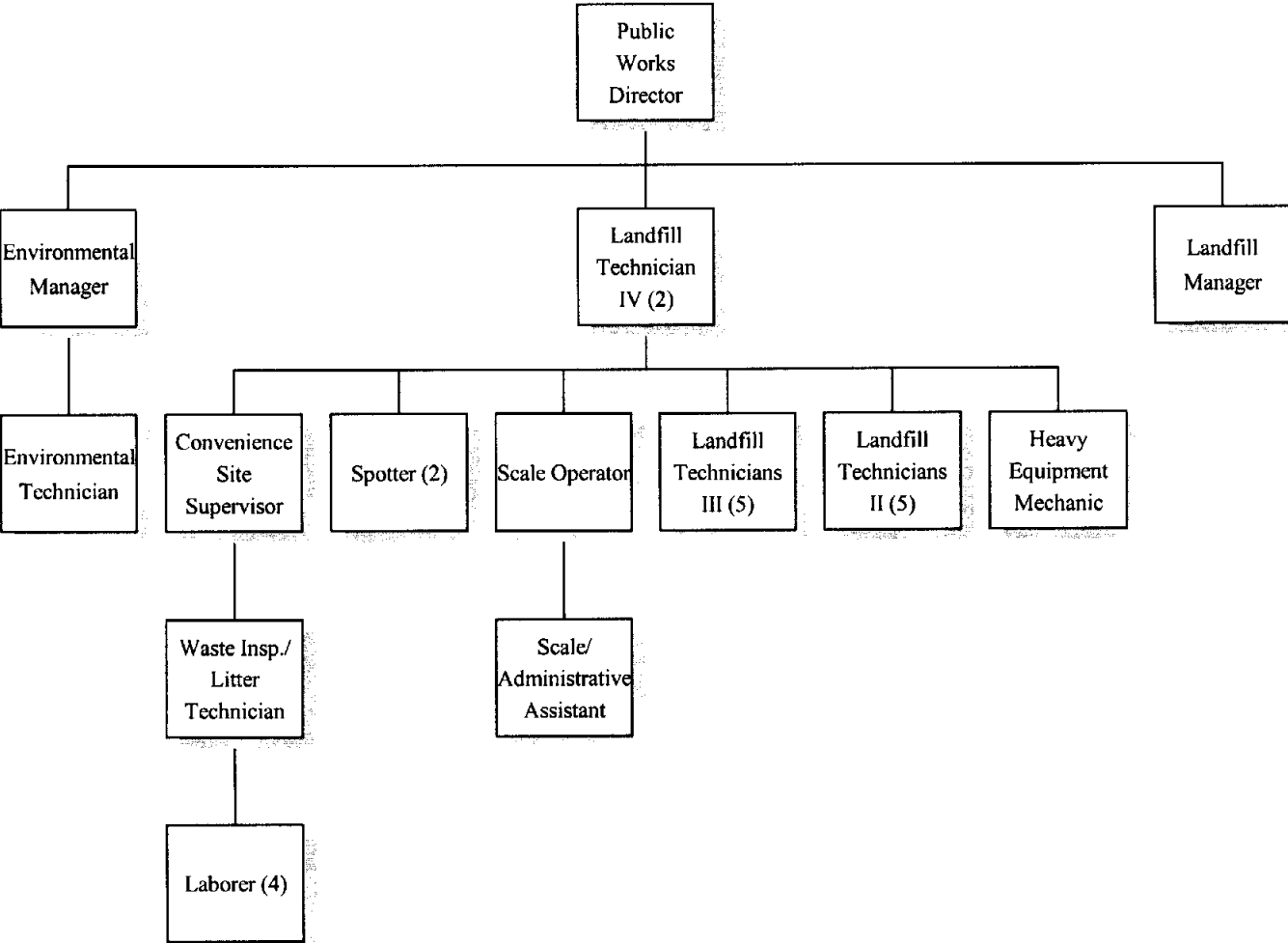
PERFORMANCE INDICATORS:

	FY 2004 Actual	FY 2005 Budget	FY 2006 Budget
# of acts of institutional violence	61	30	64
Average weekly cost to feed inmates	\$13,016	\$15,619	\$14,150
inmate/inmate assaults	55	24	58
inmate/officer assaults	6	6	8
% of Dept. of Corrections standards in total or partial compliance	100%	100%	100%

BUDGET SUMMARY:

	FY 2004 Actual	FY 2005 Approved Budget	FY 2005 Estimated Budget	FY 2006 Adopted Budget	Increase (Decrease) FY 2005 App. to FY 2006	
					Amount	%
Costs:						
Personnel	6,701,644	7,916,294	7,689,115	8,546,686	630,392	7.96%
Operating	2,349,240	2,340,545	2,360,007	3,102,109	761,564	32.54%
Capital	407,057	151,841	107,236	199,991	48,150	31.71%
TOTAL	9,457,941	10,408,680	10,156,358	11,848,786	1,440,106	13.84%
Revenue:						
Fees	821,785	877,190	881,684	520,565	(356,625)	-40.66%
State/Federal	4,544,191	4,770,817	4,514,001	5,422,677	651,860	13.66%
Local	4,091,965	4,760,673	4,760,673	5,905,544	1,144,871	24.05%
TOTAL	9,457,941	10,408,680	10,156,358	11,848,786	1,440,106	13.84%
Full-time positions	148	154	154	154	0	0.00%

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 Municipal Solid Waste with 50 additional acres 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.

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

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

Maintain E3 certification for Environmental Management System.

DEPARTMENTAL ACCOMPLISHMENTS:

Weighed and disposed of 196,120 tons of waste.

Conducted seven 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 201,634 passenger tires and 17,407 truck tires.

Maintained erosion and sediment control structures throughout the site.

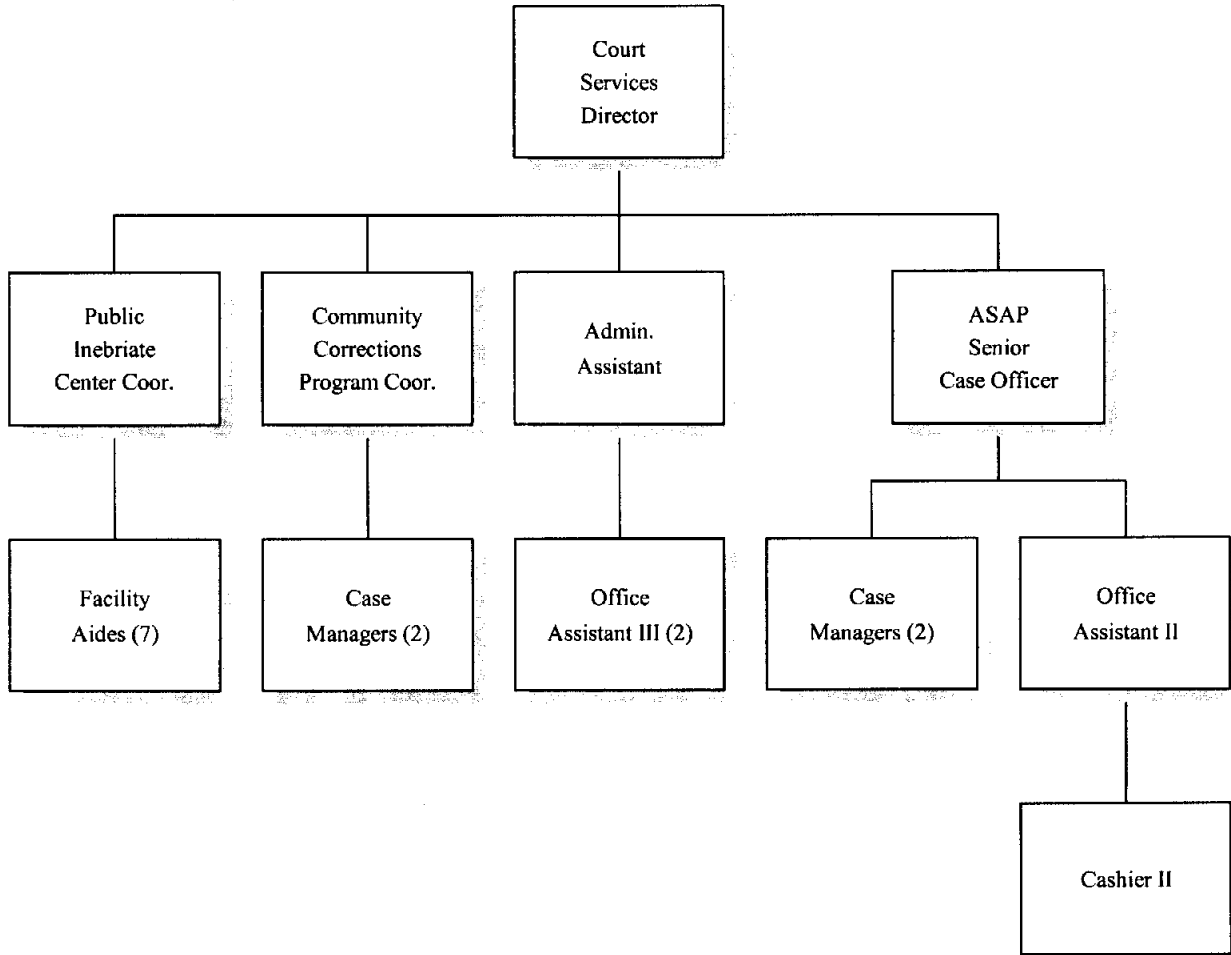
Received major permit amendment process for vertical expansion of MSW landfill.

Utilized landfill gas to heat maintenance facilities.

BUDGET SUMMARY:

	FY 2004 Actual	FY 2005 Approved Budget	FY 2005 Estimated Budget	FY 2006 Adopted Budget	Increase (Decrease) FY 2005 App. to FY 2006	
					Amount	%
Costs:						
Personnel	1,043,718	1,415,705	1,156,330	1,394,919	(20,786)	-1.47%
Operating	1,725,352	3,374,433	2,536,954	3,062,439	(311,994)	-9.25%
Capital	1,180,288	1,537,500	2,245,383	4,896,700	3,359,200	218.48%
TOTAL	3,949,358	6,327,638	5,938,667	9,354,058	3,026,420	47.83%
Revenue:						
Fees	3,949,358	6,327,638	5,638,667	9,354,058	3,026,420	47.83%
State/Federal	0	0	0	0	0	0.00%
Local	0	0	0	0	0	0.00%
TOTAL	3,949,358	6,327,638	5,638,667	9,354,058	3,026,420	47.83%
Full-time positions	23	27	27	27	0	0.00%

Division of Court Services



DIVISION OF COURT SERVICES - A.S.A.P.

2109

DESCRIPTION:

This program provides evaluation, probation and intervention services to the courts under the authority of Section 18.2-271.1 of the Code of Virginia. The program is funded entirely by user fees and relies on no local revenue. Although the state Commission on VASAP establishes statewide standards, each local ASAP is guided by policies established by a local Policy Board. VASAP is dedicated to reducing the threat to transportation safety caused by the use of alcohol and/or drugs. Old Dominion ASAP provides probationary supervision of convicted D.U.I. offenders and Habitual Offenders who have had restricted driving privileges restored by the Court, First Offender Drug Program referrals, and Young Offenders (those under the age of 21 who illegally possess or consume alcohol, or operate a motor vehicle after illegally consuming alcohol). Old Dominion ASAP also attempts to reduce the threat to transportation safety by individuals with poor driving habits by providing Driver Improvement Clinics, Driving Suspended Intervention, and Habitual Offender 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 2004 Actual	FY 2005 Budget	FY 2006 Budget
DUI Referrals	1,028	1,100	1,000
Young Offender Referrals	58	80	60
First Offender Drug Program Referrals	318	340	320
Driver Improvement Clinic Referrals	538	620	560
Habitual Offender Evaluations	119	130	130

BUDGET SUMMARY:

	FY 2004 Actual	FY 2005 Approved Budget	FY 2005 Estimated Budget	FY 2006 Adopted Budget	Increase (Decrease) FY 2005 App. to FY 2006	
					Amount	%
Costs:						
Personnel	293,819	342,837	305,159	358,659	15,822	4.62%
Operating	141,115	171,722	163,963	175,987	4,265	2.48%
Capital	13,253	18,000	11,783	21,500	3,500	19.44%
TOTAL	448,187	532,559	480,905	556,146	23,587	4.43%
Revenue:						
Fees	417,286	490,570	420,989	462,681	(27,889)	-5.69%
State/Federal	0	0	0	0	0	0.00%
Local	30,901	41,989	59,916	93,465	51,476	122.59%
TOTAL	448,187	532,559	480,905	556,146	23,587	4.43%
Full-time positions	6	6	6	6	0	0.00%

DIVISION OF COURT SERVICES - ADMINISTRATION

2110

DESCRIPTION:

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

GOALS:

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

BUDGET SUMMARY:

	FY 2004 Actual	FY 2005 Approved Budget	FY 2005 Estimated Budget	FY 2006 Adopted Budget	Increase (Decrease) FY 2005 App. to FY 2006	
					Amount	%
Costs:						
Personnel	121,507	162,578	155,903	174,080	11,502	7.07%
Operating	0	0	0	0	0	0.00%
Capital	0	0	0	0	0	0.00%
TOTAL	121,507	162,578	155,903	174,080	11,502	7.07%
Revenue:						
Fees	99,761	150,276	145,715	161,238	10,962	7.29%
State/Federal	21,746	12,302	10,188	12,842	540	4.39%
Local	0	0	0	0	0	0.00%
TOTAL	121,507	162,578	155,903	174,080	11,502	7.07%
 Full-time positions	 2	 3	 3	 3	 0	 0.00%

"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 to 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. Those transferred to the residential, self-help program are charged a \$15 per diem fee. If they are unemployed, they must perform community service work in lieu of the per diem fee. "Starting Point" is operated by a Coordinator and seven 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 2004 Actual	FY 2005 Budget	FY 2006 Budget
Law Enforcement Admissions	1,371	1,500	1,400
Walk-In Admissions	395	290	400
Total Admissions to CFFW Regional Jail for Drunk in Public	127	120	120

BUDGET SUMMARY:

	FY 2004 Actual	FY 2005 Approved Budget	FY 2005 Estimated Budget	FY 2006 Adopted Budget	Increase (Decrease) FY 2005 App. to FY 2006	
					Amount	%
Costs:						
Personnel	269,286	321,600	277,348	290,765	(30,835)	-9.59%
Operating	56,246	53,332	47,989	57,701	4,369	8.19%
Capital	449	500	312	500	0	0.00%
TOTAL	325,981	375,432	325,649	348,966	(26,466)	-7.05%
Revenue:						
Fees	65,130	57,200	55,320	55,200	(2,000)	-3.50%
State/Federal	85,926	91,926	85,926	89,866	(2,060)	-2.24%
Local	174,925	226,306	184,403	203,900	(22,406)	-9.90%
TOTAL	325,981	375,432	325,649	348,966	(26,466)	-7.05%
Full-time positions	9	9	9	7	(2)	-22.22%

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 restitution.

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.

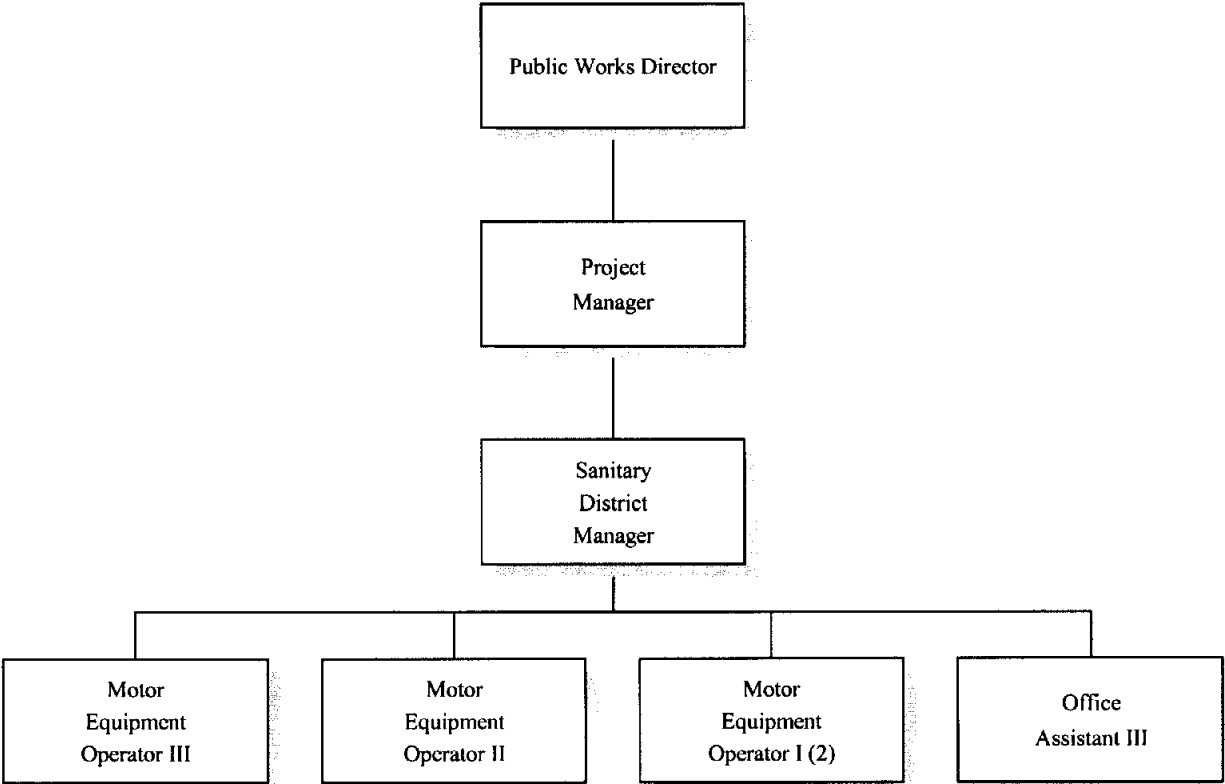
PERFORMANCE INDICATORS:

	FY 2004	FY 2005	FY 2006
	Actual	Budget	Budget
Cases Referred	584	625	500
Cases Closed - Successful	440	500	395
Community Service Hours Performed	13,850	14,100	10,000
Court Costs Paid	\$8,312	\$23,300	\$6,000
Restitution Paid	\$16,219	\$18,200	\$18,000
Jail Days Suspended	31,838	28,000	30,000
Client Supervision Days	89,644	125,000	95,000

BUDGET SUMMARY:

	FY 2004	FY 2005	FY 2005	FY 2006 Adopted Budget	Increase (Decrease) FY 2005 App. to FY 2006	
	Actual	Approved Budget	Estimated Budget		Amount	%
Costs:						
Personnel	143,671	151,269	139,474	157,828	6,559	4.34%
Operating	44,026	48,629	50,265	49,806	1,177	2.42%
Capital	8,622	11,150	9,048	9,050	(2,100)	-18.83%
TOTAL	196,319	211,048	198,787	216,684	5,636	2.67%
Revenue:						
Fees	42,245	38,500	40,811	38,200	(300)	-0.78%
State/Federal	155,245	155,245	155,245	155,245	0	0.00%
Local	0	17,303	2,731	23,239	5,936	100.00%
TOTAL	197,490	211,048	198,787	216,684	5,636	2.67%
Full-time positions	3	3	3	3	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:

- Maintain all existing roads within the Shawneeland Sanitary District.
- Maintain all Shawneeland Sanitary District owned equipment.
- Clear right-of-ways (trees, brush, etc.) to improve sight distance and road maintenance.
- Maintain all common grounds and amenities within the Shawneeland Sanitary District.

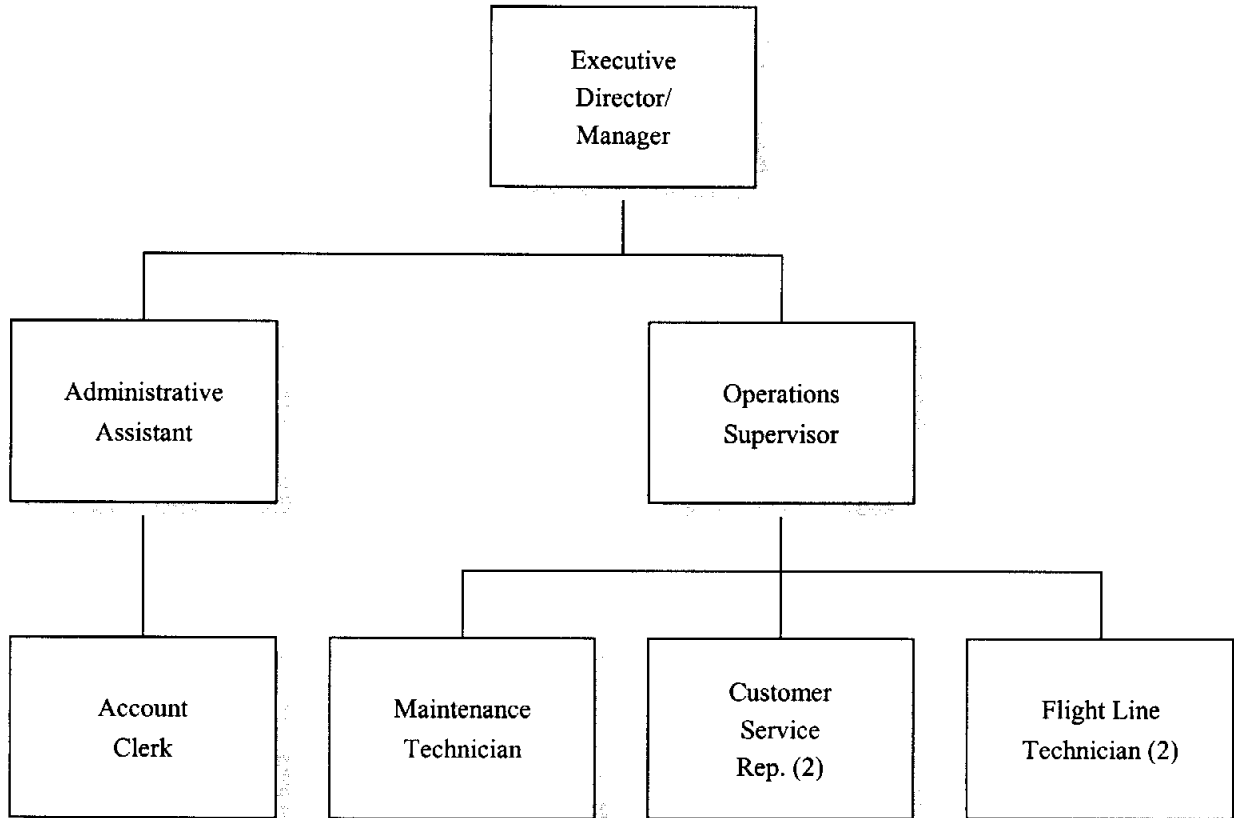
DEPARTMENTAL ACCOMPLISHMENTS:

Maintained and improved 50 miles of roadways.
 Upgraded culverts, filled in potholes and improved and maintained drainage ditches.

BUDGET SUMMARY:

	FY 2004 Actual	FY 2005 Approved Budget	FY 2005 Estimated Budget	FY 2006 Adopted Budget	Increase (Decrease) FY 2005 App. to FY 2006	
					Amount	%
Costs:						
Personnel	159,745	198,870	191,008	257,478	58,608	29.47%
Operating	338,848	238,585	134,138	334,935	96,350	40.38%
Capital	28,040	79,000	69,268	30,000	(49,000)	-62.03%
TOTAL	526,633	516,455	394,414	622,413	105,958	20.52%
Revenue:						
Fees	526,633	516,455	394,414	622,413	105,958	20.52%
State/Federal	0	0	0	0	0	0.00%
Local	0	0	0	0	0	0.00%
TOTAL	526,633	516,455	394,414	622,413	105,958	20.52%
Full-time positions	5	5	5	6	1	20.00%

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 2004 Actual	FY 2005 Approved Budget	FY 2005 Estimated Budget	FY 2006 Adopted Budget	Increase (Decrease) FY 2005 App. to FY 2006	
					Amount	%
Costs:						
Personnel	353,051	385,690	391,017	393,865	8,175	2.12%
Operating	883,581	788,845	967,173	1,080,975	292,130	37.03%
Capital	251,490	202,405	164,114	253,000	50,595	25.00%
TOTAL	1,488,122	1,376,940	1,522,304	1,727,840	350,900	25.48%
Revenue:						
Fees	1,312,341	1,217,750	1,365,342	1,618,850	401,100	32.94%
State/Federal	12,060	12,190	9,962	12,190	0	0.00%
Local	163,721	147,000	147,000	96,800	(50,200)	-34.15%
TOTAL	1,488,122	1,376,940	1,522,304	1,727,840	350,900	25.48%
Full-time positions	9	9	9	9	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:

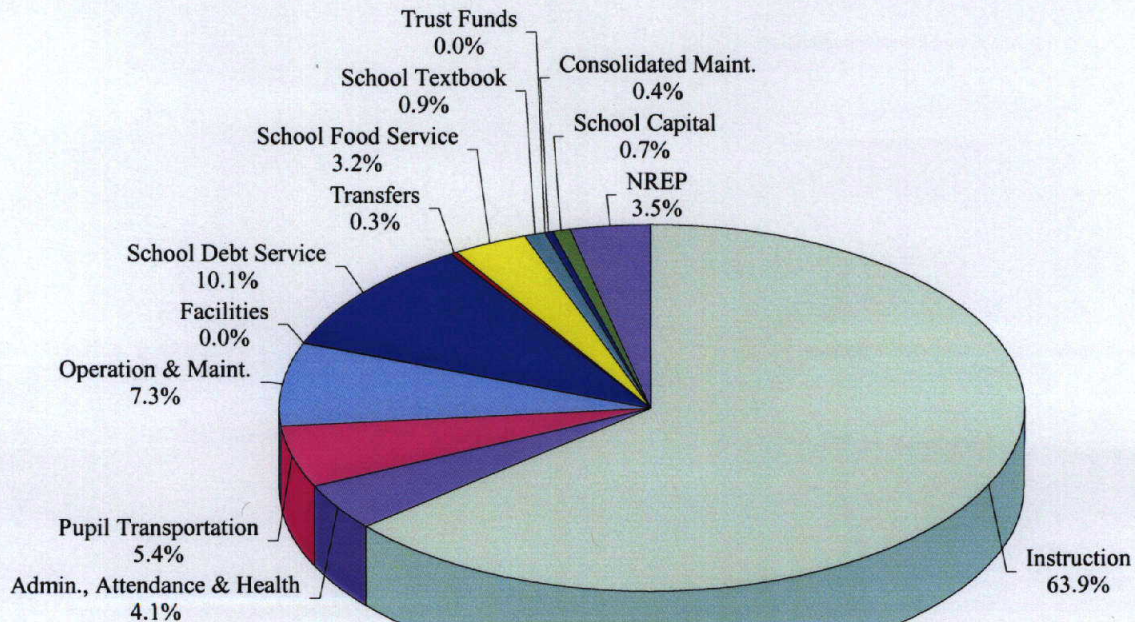
Provide unemployment assistance to eligible individuals.

BUDGET SUMMARY:

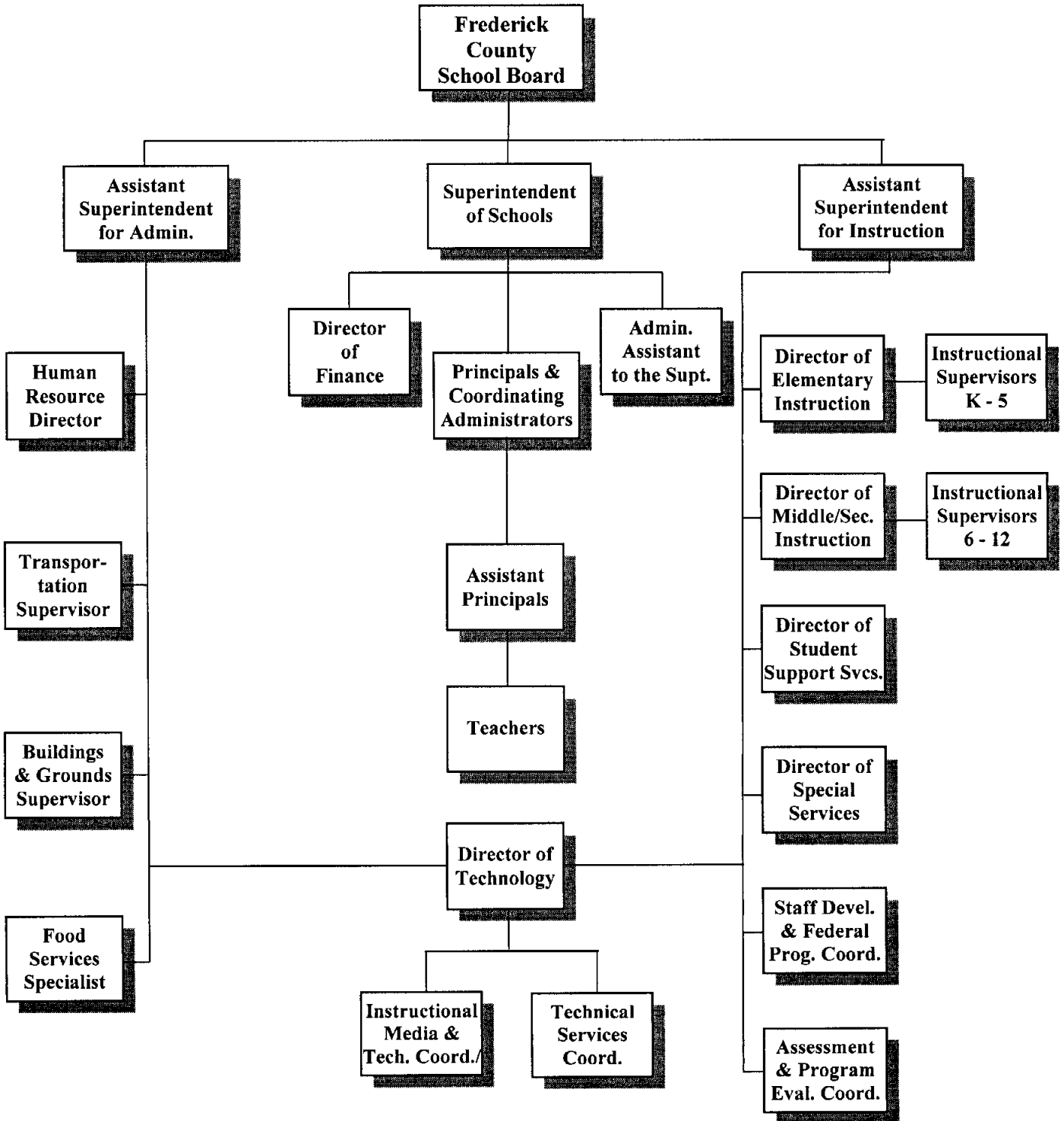
	FY 2004 Actual	FY 2005 Approved Budget	FY 2005 Estimated Budget	FY 2006 Adopted Budget	Increase (Decrease) FY 2005 App. to FY 2006	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	3,508	10,000	5,892	10,000	0	0.00%
Capital	0	0	0	0	0	0.00%
TOTAL	3,508	10,000	5,892	10,000	0	0.00%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	3,508	10,000	5,892	10,000	0	0.00%
TOTAL	3,508	10,000	5,892	10,000	0	0.00%
Full-time positions	0	0	0	0	0	0.00%

Schools

	2004 Actual	2005 Budget	2006 Adopted Budget	Increase (Decrease) FY 2005 to FY 2006	
				Amount	%
Instruction	\$70,958,893	\$78,728,362	\$86,364,757	\$7,636,395	9.70%
Admin./Attendance & Health	4,422,188	5,054,159	5,537,962	\$483,803	9.57%
Pupil Transportation	5,745,418	6,674,148	7,354,461	\$680,313	10.19%
Operation & Maintenance	8,304,861	8,377,701	9,918,531	\$1,540,830	18.39%
Facilities	71,988	66,500	66,000	(\$500)	-0.75%
School Debt Service	11,065,827	12,465,366	13,682,839	\$1,217,473	9.77%
Transfers	751,669	365,830	371,313	\$5,483	1.50%
School Food Service	3,144,036	3,914,894	4,365,608	\$450,714	11.51%
School Textbook	992,723	859,440	1,203,032	\$343,592	39.98%
Trust Funds	88	1,100	1,100	\$0	0.00%
Consolidated Maintenance	765,929	500,000	500,000	\$0	0.00%
School Capital Fund	530,627	0	1,000,000	\$1,000,000	100.00%
NREP Operating Fund	3,233,586	3,896,636	4,688,161	\$791,525	20.31%
NREP Textbook Fund	7,483	30,000	30,000	\$0	0.00%
SCHOOL FUNDS	\$109,995,316	\$120,934,136	\$135,083,764	\$14,149,628	11.70%



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 schools, 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 an estimated 12,044 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, including vocational 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 1.26%, the lowest in school division history.

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

Middle and high school SOL writing scores continue to rise with two high school pass rates exceeding 90%.

BUDGET SUMMARY:

	FY 2004 Actual	FY 2005 Approved Budget	FY 2005 Estimated Budget	FY 2006 Adopted Budget	Increase (Decrease) FY 2005 App. to FY 2006	
					Amount	%
Costs:						
Personnel	63,464,111	69,684,285	70,982,554	77,383,131	7,698,846	11.05%
Operating	5,984,361	7,603,897	7,750,113	7,657,261	53,364	0.70%
Capital	1,510,421	1,440,180	1,252,609	1,324,365	(115,815)	-8.04%
TOTAL	70,958,893	78,728,362	79,985,276	86,364,757	7,636,395	9.70%
Revenue:						
Fees	400,762	399,205	493,058	525,375	126,170	31.61%
State/Federal	36,539,875	41,759,904	43,186,882	46,993,502	5,233,598	12.53%
Local	35,633,338	36,569,253	36,305,336	38,845,880	2,276,627	6.23%
TOTAL	72,573,975	78,728,362	79,985,276	86,364,757	7,636,395	9.70%
Full-time positions	1,290.3	1,305	1,354.5	1,401.35	96.3	7.38%

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

GOALS:

To ensure the most efficient operation of the school system.

CURRENT ACCOMPLISHMENTS:

Held second annual retirement recognition banquet honoring 28 employees with 657 combined years of service.

Coordinated hiring of 292 employees and 204 new substitutes.

Implemented electronic student progress reports at elementary, middle and high schools.

Converted outdated telephone systems to IP telephone systems at four schools making eleven sites successfully complete.

BUDGET SUMMARY:

	FY 2004 Actual	FY 2005 Approved Budget	FY 2005 Estimated Budget	FY 2006 Adopted Budget	Increase (Decrease) FY 2005 App. to FY 2006	
					Amount	%
Costs:						
Personnel	3,601,805	4,188,472	4,241,926	4,605,290	416,818	9.95%
Operating	775,900	835,187	841,367	903,172	67,985	8.14%
Capital	44,483	30,500	50,298	29,500	(1,000)	-3.28%
TOTAL	4,422,188	5,054,159	5,133,591	5,537,962	483,803	9.57%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	1,609,641	1,878,576	1,961,682	2,096,610	218,034	11.61%
Local	2,913,200	3,175,583	3,171,909	3,441,352	265,769	8.37%
TOTAL	4,522,841	5,054,159	5,133,591	5,537,962	483,803	9.57%
Full-time positions	61	64	66	69	5.0	7.81%

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 charged also 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 development 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 2004 Actual	FY 2005 Approved Budget	FY 2005 Estimated Budget	FY 2006 Adopted Budget	Increase (Decrease) FY 2005 App. to FY 2006	
					Amount	%
Costs:						
Personnel	4,286,232	4,814,002	4,868,361	5,020,818	206,816	4.30%
Operating	666,919	1,148,246	1,240,321	1,358,643	210,397	18.32%
Capital	792,267	711,900	995,350	975,000	263,100	36.96%
TOTAL	5,745,418	6,674,148	7,104,032	7,354,461	680,313	10.19%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	2,091,286	2,480,708	2,714,640	2,784,316	303,608	12.24%
Local	3,784,903	4,193,440	4,389,392	4,570,145	376,705	8.98%
TOTAL	5,876,189	6,674,148	7,104,032	7,354,461	680,313	10.19%
Full-time positions	190.3	195.3	198.3	203.3	8.0	4.10%

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, rest rooms, 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 materials 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:

Installed temporary four-classroom structures at Redbud Run and Armel Elementary Schools.

Initiated the improvement of playground equipment at four school sites.

Completed three-year renovation project at James Wood Middle School.

Continued to improve school safety by creating new traffic patterns and reconfiguring building entrances.

BUDGET SUMMARY:

	FY 2004 Actual	FY 2005 Approved Budget	FY 2005 Estimated Budget	FY 2006 Adopted Budget	Increase (Decrease) FY 2005 App. to FY 2006	
					Amount	%
Costs:						
Personnel	3,955,393	4,291,675	4,381,376	4,855,450	563,775	13.14%
Operating	4,130,128	4,066,526	4,315,990	5,017,581	951,055	23.39%
Capital	219,340	19,500	473,872	45,500	26,000	133.33%
TOTAL	8,304,861	8,377,701	9,171,238	9,918,531	1,540,830	18.39%
Revenue:						
Fees	359,527	446,822	408,911	462,547	15,725	3.52%
State/Federal	3,022,903	3,113,901	3,504,574	3,755,044	641,143	20.59%
Local	5,111,456	4,816,978	5,257,753	5,700,940	883,962	18.35%
TOTAL	8,493,886	8,377,701	9,171,238	9,918,531	1,540,830	18.39%
Full-time positions	109.4	109.4	111.9	114.15	4.8	4.34%

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 attorneys fees.

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

GOALS:

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

BUDGET SUMMARY:

	FY 2004 Actual	FY 2005 Approved Budget	FY 2005 Estimated Budget	FY 2006 Adopted Budget	Increase (Decrease) FY 2005 App. to FY 2006	
					Amount	%
Costs:						
Personnel	71,988	65,000	55,560	65,000	0	0.00%
Operating	0	1,500	101	0	(1,500)	-100.00%
Capital	0	0	0	1,000	1,000	100.00%
TOTAL	71,988	66,500	55,661	66,000	(500)	-0.75%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	26,203	23,053	21,269	23,120	67	0.29%
Local	47,424	43,447	34,391	42,880	(567)	-1.31%
TOTAL	73,627	66,500	55,660	66,000	(500)	-0.75%
 Full-time positions	 0	 0	 0	 0	 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 2004	FY 2005	FY 2005	FY 2006 Adopted Budget	Increase (Decrease)	
	Actual	Approved Budget	Estimated Budget		FY 2005 App. to FY 2006 Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	11,065,827	12,465,366	12,465,366	13,682,839	1,217,473	9.77%
Capital	0	0	0	0	0	0.00%
TOTAL	11,065,827	12,465,366	12,465,366	13,682,839	1,217,473	9.77%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	1,805,838	1,802,575	1,802,575	2,053,975	251,400	13.95%
Local	8,825,343	10,662,791	10,662,791	11,628,864	966,073	9.06%
TOTAL	10,631,181	12,465,366	12,465,366	13,682,839	1,217,473	9.77%
 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 local monies destined for other funds.

BUDGET SUMMARY:

	FY 2004 Actual	FY 2005 Approved Budget	FY 2005 Estimated Budget	FY 2006 Adopted Budget	Increase (Decrease) FY 2005 App. to FY 2006	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	751,669	365,830	365,830	371,313	5,483	1.50%
Capital	0	0	0	0	0	0.00%
TOTAL	751,669	365,830	365,830	371,313	5,483	1.50%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	351,757	365,830	365,830	371,313	5,483	1.50%
TOTAL	351,757	365,830	365,830	371,313	5,483	1.50%
 Full-time positions	 0	 0	 0	 0	 0	 0.00%

SCHOOL FOOD SERVICE

DESCRIPTION:

The County public school system operates a school food service that provides approximately 1.6 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 student 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:

32 food service staff members became certified in Heart Saver CPR.

Enrolled all Frederick County Public Schools at "Team Nutrition Schools".

Food Service Specialist served on Frederick County Public Schools "Winning with Wellness" steering committee.

BUDGET SUMMARY:

	FY 2004	FY 2005	FY 2005	FY 2006	Increase (Decrease)	
	Actual	Approved Budget	Estimated Budget	Adopted Budget	FY 2005 App. to FY 2006 Amount	%
Costs:						
Personnel	1,675,463	1,806,295	1,806,295	2,067,093	260,798	14.44%
Operating	1,463,839	1,478,539	1,478,539	1,663,343	184,804	12.50%
Capital	4,734	630,060	630,060	635,172	5,112	0.81%
TOTAL	3,144,036	3,914,894	3,914,894	4,365,608	450,714	11.51%
Revenue:						
Fees	2,271,975	2,316,795	2,316,795	2,564,466	247,671	10.69%
State/Federal	921,412	869,970	869,970	1,038,297	168,327	19.35%
Local	40,000	728,129	728,129	762,845	34,716	4.77%
TOTAL	3,233,387	3,914,894	3,914,894	4,365,608	450,714	11.51%
Full-time positions	87	87.5	88.8	91.8	4.3	4.91%

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 2004 Actual	FY 2005 Approved Budget	FY 2005 Estimated Budget	FY 2006 Adopted Budget	Increase (Decrease) FY 2005 App. to FY 2006	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	992,723	859,440	859,440	1,203,032	343,592	39.98%
Capital	0	0	0	0	0	0.00%
TOTAL	992,723	859,440	859,440	1,203,032	343,592	39.98%
Revenue:						
Fees	28,349	12,500	12,500	12,500	0	0.00%
State/Federal	524,264	448,483	448,483	464,113	15,630	3.49%
Local	311,757	398,457	398,457	726,419	327,962	82.31%
TOTAL	864,370	859,440	859,440	1,203,032	343,592	39.98%
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 2004 Actual	FY 2005 Approved Budget	FY 2005 Estimated Budget	FY 2006 Adopted Budget	Increase (Decrease) FY 2005 App. to FY 2006	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	88	1,100	1,100	1,100	0	0.00%
Capital	0	0	0	0	0	0.00%
TOTAL	88	1,100	1,100	1,100	0	0.00%
Revenue:						
Fees	195	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%
TOTAL	195	1,100	1,100	1,100	0	0.00%
 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.

GOALS:

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

BUDGET SUMMARY:

	FY 2004 Actual	FY 2005 Approved Budget	FY 2005 Estimated Budget	FY 2006 Adopted Budget	Increase (Decrease) FY 2005 App. to FY 2006	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	213,679	500,000	500,000	500,000	0	0.00%
Capital	552,250	0	0	0	0	0.00%
TOTAL	765,929	500,000	500,000	500,000	0	0.00%
Revenue:						
Fees	216,826	500,000	500,000	500,000	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	0	0	0	0	0	0.00%
TOTAL	216,826	500,000	500,000	500,000	0	0.00%
 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 2004 Actual	FY 2005 Approved Budget	FY 2005 Estimated Budget	FY 2006 Adopted Budget	Increase (Decrease) FY 2005 App. to FY 2006	
					Amount	%
Costs:						
Personnel	2,545,767	2,992,229	3,024,981	3,521,104	528,875	17.67%
Operating	633,899	696,336	769,728	683,464	(12,872)	-1.85%
Capital	53,920	208,071	101,927	483,593	275,522	132.42%
TOTAL	3,233,586	3,896,636	3,896,636	4,688,161	791,525	20.31%
Revenue:						
Fees	3,018,237	3,636,123	3,674,773	4,156,570	520,447	14.31%
State/Federal	98,044	110,513	186,557	186,890	76,377	69.11%
Local	0	150,000	35,306	344,701	194,701	129.80%
TOTAL	3,116,281	3,896,636	3,896,636	4,688,161	791,525	20.31%
Full-time positions	71	75	78	85.25	10	13.67%

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 2004 Actual	FY 2005 Approved Budget	FY 2005 Estimated Budget	FY 2006 Adopted Budget	Increase (Decrease) FY 2005 App. to FY 2006	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	7,483	30,000	30,000	30,000	0	0.00%
Capital	0	0	0	0	0	0.00%
TOTAL	7,483	30,000	30,000	30,000	0	0.00%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	10,164	30,000	30,000	30,000	0	0.00%
TOTAL	10,164	30,000	30,000	30,000	0	0.00%
 Full-time positions	 0	 0	 0	 0	 0	 0.00%

CAPITAL IMPROVEMENT PLAN FREDERICK COUNTY 2005-2006

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 23, 2005.

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 IMPROVEMENTS PLAN
FY 2005-2006**

Projects (in order of priority)	2005-06	2006-07	2007-08	2008-09	2009-10	Total
1. CA Public Safety Center			N/A-PPEA	N/A-PPEA	N/A-PPEA	13,000,000
2. CA New Animal Shelter	171,000	2,330,000				2,501,000
3. CA Annex Facilities						0
4. CA Relocation of Round Hill Fire/Rescue						0
5. CA Greenwood Citizens Conv. Site Exp.		20,000	180,000			200,000
6. CA Gainesboro Citizens Conv. Site		40,000	180,000			220,000
1. HL Bowman Parking/Sidewalk Extension	228,468					228,468
2. HL New Library				48,000	945,000	993,000
1. PR Indoor Swimming Pool	9,000,000					9,000,000
2. PR Playground - Sherando Park	125,000					125,000
3. PR Water Slide/Spray Ground	1,000,000					1,000,000
4. PR Park Land East		2,302,737				2,302,737
5. PR Park Land West		1,409,549				1,409,549
6. PR Open Play Areas - Clearbrook Park		386,591				386,591
7. PR Skateboard Park/In-Line Hockey		490,752				490,752
8. PR Lake/Trails/Parking MP Fields		858,001				858,001
9. PR Softball Complex - Sherando Park			514,922			514,922
10. PR Baseball Complex Renovation			1,056,741			1,056,741
11. PR Soccer Complex - Sherando Park			1,178,435			1,178,435
12. PR Tennis/Basketball Complex				403,887		403,887
13. PR Tennis/Picnic Areas - Sherando Park				649,882		649,882
14. PR Shelter/Stage - Clearbrook Park				401,254		401,254
15. PR Maintenance Compound - Sherando				205,725		205,725
16. PR Access Road w/Parking & Trails				829,781		829,781
17. PR Field House					7,040,000	7,040,000
1. PS #11 Elementary School	5,900,000					5,900,000
2. PS Transportation Facility	1,000,000	4,500,000	2,900,000			8,400,000
3a. PS Admin. Building Renovations	N/A*	N/A*	N/A*	N/A*	N/A*	0
3b. PS Replace Gainesboro Elem. School	1,000,000	5,500,000	5,900,000			12,400,000
1. RA Land Acq. Parcels 31, 46, 53	14,000	3,300				17,300
2. RA Terminal Building Renovations	10,000	100,000				110,000
3. RA Land Acq. Parcels 47, 47A, 48	13,000	4,300				17,300
4. RA Upgrade Airfield Lights	1,000	3,000				4,000
5. RA Land Acq. Parcels 50,51,52			7,000			7,000
6. RA Airfield Maintenance Building			210,000			210,000
1. RJ CFFW Comm. Corrections Center	N/A-PPEA	N/A-PPEA	N/A-PPEA	N/A-PPEA	N/A-PPEA	2,264,000
2. RJ Secure Detention Expansion	N/A**	N/A**	N/A**	N/A**	N/A**	N/A**
Total	18,462,468	17,948,230	12,127,098	2,538,529	7,985,000	74,325,325

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

County Administration Total (CA)	171,000	2,330,000	0	0	0	15,921,000
Handley Library Total (HL)	228,468	0	0	48,000	945,000	1,221,468
Parks and Recreation Total (PR)	10,125,000	5,447,630	2,750,098	2,490,529	7,040,000	27,853,257
Public Schools Total (PS)	7,900,000	10,000,000	8,800,000	0	0	26,700,000
Regional Airport Total (RA)	38,000	110,600	217,000	0	0	365,600
Regional Jail Total (RJ)	0	0	0	0	0	2,264,000

A brief description of the items included on the above chart for FY 2005-2006 are presented as follows:

- New Animal Shelter:** This project involves the development of a 12,000 square-foot building with parking and fencing. This project would be built adjacent to the existing regional jail. This project will replace the existing Esther Boyd Animal Shelter which will be displaced by development of the MSW Landfill in approximately three years.
- Bowman Parking/Sidewalk Extension:** This 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 to connect to the sidewalk on Lakeside Drive. The parking lot expansion is needed to relieve overcrowding and to accommodate library patrons. The sidewalk is necessary to provide safe access for pedestrians to the library. Planning consideration for alternative modes of transportation such as bicycle connectivity should also be considered.
- Indoor Swimming Pool:** This facility would house a leisure and competitive lap swimming pool with an office, storage and locker rooms. This facility should be located on property owned and proffered to the county and would utilize approximately 10-12 acres with parking. The facility will be designed to accommodate the addition of Field House amenities. Parks and Recreation has relied heavily in the past on the public schools to house Parks and Recreation programs. This project would permit the Parks and Recreation department to meet citizen programming demands, provide an instructional facility, as well as provide the area with a facility that would attract new businesses to the community. This facility would be available to all area residents.
- Playground - Sherando Park:** This project consists of a multi-component accessible play structure for age groups from 5-12 years of age. The project will provide recreational opportunities for the Sherando Park service area.
- Pool Improvements Sherando/Clearbrook:** This project consists of removing the diving boards and installing two water slides at both Sherando and Clearbrook Park. The upgrade would also include the addition of a spray ground with 10-12 features at each pool. This project is expected to increase pool attendance by 30 percent while providing recreational opportunities for both Sherando and Clearbrook Park service areas.
- #11 Elementary School:** This project involves the construction of a new elementary school to accommodate 644 students. This project has moved up to the number one priority for the Frederick County School Board. 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. This project is needed to accommodate growth patterns in the County's Urban Development Area.

New Gainesboro Elementary School: This project involves the construction of an elementary school (grades K-5) of approximately 81,000 square feet to serve 644 students. The school is located on a 20 acre site. The current site is too limited to justify renovating. The building lacks many facilities and there are health and safety concerns.

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 Part 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.

Terminal Building Renovations: This project involves repairs and upgrades to the existing terminal building including fixing the exterior surface, stopping leaks in the roof and replacing the HVAC system. The building was constructed in 1992 and is beginning to show several areas of wear including delaminating of the exterior surface and a leaking roof.

Land Acquisition, Parcels 47, 47A & 48: This project consists of the acquisition of three parcels located along Bufflick Road. This property is included in the 20 year Master Plan. This project is necessary as the identified parcels are located within the Airport's FAR Part 77 primary surface and/or approach surface. In addition, several of the residential parcels are located inside the FAA's projected DNL 65 noise contour. The FAA considers residential use within the noise contour non-compatible with airport operations.

Airfield Lighting Upgrade: This project involves the upgrade of the existing medium intensity runway lighting to high intensity runway lighting and the upgrade of the two-box precision approach path indicator (PAPI) to a four-box PAPI. This project is necessary to accommodate the increase in aircraft that utilize the Winchester Regional Airport.

A number of capital expenses have been funded for FY 2005-2006 and have been included in each separate fund. A summary of the funded capital expenses are as follows:

General Fund:

\$ 116,647	Capital Leases for office equipment
30,726	Office furniture and fixtures
2,600	Communications Equipment - radios, pagers
90,775	ADP Equipment
151,689	Vehicles - one each for Commissioner of the Revenue, Inspections, Fire & Rescue, Engineering, Refuse Collection, Parks and Recreation, Social Services
	Miscellaneous Expenses:
7,600	Renovation of work area for new Office Assistant
10,000	Storage racks for voting machines
20,000	Training program materials for Fire and Rescue

1,650	Replacement shed for Gore citizens compactor site
18,300	Clearbrook Park Concession Building Improvements
651,960	Sheriff including eighteen new vehicles
14,700	Miscellaneous parks maintenance equipment
<u>233,922</u>	Building leases
\$ 1,350,569	

Regional Jail Fund:

\$ 1,000	Maintenance and grounds equipment
15,500	Replacement of food service and laundry equipment
12,500	Replacement of radios, clips and batteries and purchase of twenty new radios
28,200	ADP Equipment
8,360	Office furniture and fixtures
12,600	Office equipment leases
18,331	Vehicles leases
12,000	Eye scanner for Annex/Work release
11,000	Ten bar code scanners - inmate tracking
10,500	Automated key control system
<u>70,000</u>	Lease of electronic monitoring equipment
\$ 199,991	

Landfill Fund:

\$ 3,700	Furniture and Communications Equipment
3,000	ADP Equipment
5,000	Miscellaneous tools
100,000	Miscellaneous equipment rental and posi-shell daily cover
480,000	35 ton trash compactor - This vehicle is a large piece of heavy equipment that will be used to place waste in the CDD landfill. This equipment is being purchased to replace/upgrade an existing similar piece. The new compactor will be utilized on a daily basis. The unit will be purchased with a 4-year guaranteed buy-back from the manufacturer. Yearly operational costs for this piece of equipment will include general maintenance items and fuel. Daily use will dictate an annual operations cost of approximately \$50,000 per year.
245,000	Track Loader - This vehicle is a large piece of heavy equipment that will be used to excavate dirt and other materials to load into off road trucks. This purchase is to replace/upgrade an existing track loader at the site. The new loader will be equipped with a "landfill package" for use on the actual working face if needed. Again this unit will be purchased with an extended warranty, limiting cost to wear items, general maintenance and fuel consumption. Anticipated yearly operational costs for this track loader will be approximately \$25,000.
200,000	Motor Grader - During the budget process, it was determined that a motor grader would be an asset to the landfill. However, through further investigation, it has been determined that the funding for this equipment would be better spent on the purchase of a D-6 dozer. This dozer would be able to accomplish most of the same tasks of a motor grader but would be more stable on the steep slopes associated with the landfill. This purchase would be used to upgrade the current John Deere 650 dozer used at the facility. The new dozer will be purchased with a guaranteed buy-back from the manufacturer, again limiting operational costs to general maintenance items and fuel. An anticipated annual operations cost for a D-6 dozer is \$20,000.
1,080,000	Closure of Cells C & D of MSW Landfill - This project will involve the final capping of approximately nine acres of our municipal landfill in accordance with state and

federal regulations. This includes installing additional landfill gas extraction components in this portion of the facility along with geosynthetic cap. Annual maintenance costs in the future will include mowing and repairing areas of differential settlement. Also as the landfill gas extraction systems ages, new wells may need to be added. A good estimate for this post closure maintenance would be \$2,000 per year.

1,980,000

Development of Cell B, Phase 2 of MSW Landfill - This project involves preparing approximately nine acres for the placement of future waste in accordance with state and federal regulations. This includes preparing the base grades of the landfill with appropriate material and placing an approved composite liner. There should not be any additional operational costs for this actual portion of landfill cell development. However, the total landfill operations is contingent on this development.

500,000

Landfill Gas to Energy Project - This project will utilize methane gas produced by the decomposition process within the landfill to produce a beneficial product. The actual process in which this will be done has not been determined at this point, but most likely be electric generation through internal combustion engines. There will be additional operational costs, however these costs will be offset by revenue generated through the production of electricity.

\$ 4,596,700

Division of Court Services Fund:

\$ 2,000	Office furniture and Communications equipment
4,050	ADP Equipment
<u>25,000</u>	Building and equipment leases
\$ 31,050	

Airport Operating Fund:

\$ 3,000	Furniture and Fixtures
5,000	Communications Equipment
10,000	ADP Equipment
<u>35,975</u>	Building and equipment leases
\$ 53,975	

Airport Capital Outlay Fund:

\$ 415,000	Acquisition of land parcels - For several years, development requiring land acquisition at the Winchester Regional Airport has focused on the Runway 32 (southwest) end. With that land acquisition complete, several parcels within the Runway 14 (northeast) end also need to be acquired. Acquisition is necessary because many of the identified parcels are located within the Airport's FAR Part 77 primary surface and/or approach surface. In addition, several of the residential parcels are located inside the FAA's projected DNL 65 noise contour. The FAA considers residential use within the noise contour non-compatible with airport operations and encourages airports to resolve the non-compatibility through acquisition fee simple where feasible.
------------	---

55,000

Aircraft Wash Rack - The Winchester Regional Airport Authority has a general Virginia Pollutant Discharge Elimination System (VPDES) Permit for Storm Water Discharges Associated with Industrial Activity. Under this permit, aircraft washing is prohibited unless a system with an oil/water separator is in place that the wash waters can pass through before being discharged into the storm water system. In addition, due to recent changes to regulations by the EPA and VDEQ, aircraft washing is no longer allowed with the old practice of using just a bucket and hose. To meet the requirements, a concrete pad must be installed that would bear the weight

of medium to large size aircraft equipped with a valving system that would be activated when water is turned on. An alternative system could also be built to allow discharge into the water/sewer system if approved by the Frederick County Sanitation Authority. Costs for the building and operation of this type of facility will be amortized and passed on to the user of the facilities. The impact on the operational budget is estimated to be \$10,000 annually to include water/sewer charges, maintenance and fees or permits, some of which will be offset with revenues generated by users.

70,000

Rehabilitate and expand terminal parking lot - design phase - The existing automobile parking lot was constructed in 1989 and is in need of resurfacing. The current lot contains 64 parking spaces and six handicap parking spots. With increased air side traffic, use of rental cars has increased. Rental car companies allow Winchester Airport customers to pick up and return their rental cars at the airport. Those vehicles along with special events and regular scheduled meetings of various companies, organizations and entities, sometimes exceeds the parking capacity of the existing lot. Expansion of the existing lot would provide additional parking spaces that could be leased to rental car companies so that cars could be kept on the field at all times. This project covers the design through bidding phase for the rehabilitation of the existing surface and expansion for additional parking. Operational impact would be approximately \$10,000-\$12,000 for crack seal, repairs and repainting only if project is not funded in the FY 2006 budget year.

47,725

513,929

General repairs - airfield maintenance

Renovate General Aviation Terminal - Construction Phase and Furniture - The existing HVAC system is over 15 years old and is all electric. The airport has continued to have increased maintenance costs on the existing system and has determined that needs to be replaced. An upgrade to a newer electric system should make the HVAC operate more efficiently and economically. It is anticipated that this should help to reduce the annual electric bill and maintenance costs. Preliminary inspections have revealed that the flat roof with a rubber membrane is in need of rehabilitation and repairs. Repairs to the ceiling and replacement of ceiling tiles due to leaks has increased maintenance costs on the operational budget. Modifications and repairs are needed on the existing roof system in order to curtail increased maintenance costs. The terminal building exterior surface is made of drivet what has not been cleaned, repaired or treated since the building was originally constructed in 1989. There are broken sections, cracks in the surface and water damage. Postponement of repairs and treatment will lead to continued deterioration that may require complete replacement of the exterior. A study to determine the condition, needs and recommendations for the interior and exterior of the building was budgeted and started in FY 2005. Depending upon the outcome of the evaluation, this project could be multi year. Renovation will reduce repair/maintenance costs in the operational budget. Furnishings in the terminal building are over 15 years old. Lobby furniture, laminated surfaces, cabinets and countertops are all in need of replacement due to age. Completion of this project will decrease maintenance and repair costs in the operating budget.

\$ 1,101,654

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

SCHOOL CONSTRUCTION CAPITAL PROJECT FUND

DESCRIPTION:

Capital projects are 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 as soon as possible.

GOALS:

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

BUDGET SUMMARY:

	FY 2004 Actual	FY 2005 Approved Budget	FY 2005 Estimated Budget	FY 2006 Adopted Budget	Increase (Decrease) FY 2005 App. to FY 2006	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	0	0	0	0	0	0.00%
Capital	13,456,627	250,000	33,401,643	0	(250,000)	-100.00%
TOTAL	13,456,627	250,000	33,401,643	0	(250,000)	-100.00%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	16,080,585	250,000	33,401,643	0	(250,000)	-100.00%
TOTAL	16,080,585	250,000	33,401,643	0	(250,000)	-100.00%
 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.

The replacement of the Middletown Elementary School roof and the repair and upgrade of the Frederick County Middle School entrance are two capital projects planned in this fund for FY 2005-2006.

GOALS:

To isolate specific capital project expenditures outside of the school operating budget.

BUDGET SUMMARY:

	FY 2004 Actual	FY 2005 Approved Budget	FY 2005 Estimated Budget	FY 2006 Adopted Budget	Increase (Decrease) FY 2005 App. to FY 2006	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	151,495	0	53,500	615,000	615,000	100.00%
Capital	379,132	0	0	385,000	385,000	100.00%
TOTAL	530,627	0	53,500	1,000,000	1,000,000	100.00%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	507,000	0	53,500	1,000,000	1,000,000	100.00%
TOTAL	507,000	0	53,500	1,000,000	1,000,000	100.00%
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 BUFFLUCK 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.

AIRCRAFT WASH RACK: The Airport Authority has a general Virginia Pollutant Discharge Elimination System Permit. Under the permit, aircraft washing is prohibited unless a system with an oil/water separator is in place that the wash waters can pass through before being discharged into the storm water system. Costs for building and operation of this type of facility will be amortized and passed on to the user of the facilities.

REHAB AND EXPAND TERMINAL PARKING LOT: The existing automobile parking lot was constructed in 1989 and is in need of resurfacing and expanding due to increased traffic and use of the airport facility. This project covers the design through bidding phase for the rehabilitation of the existing surface and expansion for additional parking.

RENOVATE AVIATION TERMINAL: The existing HVAC system is over 15 years old. An upgrade to a newer electric system should make the HVAC operate more efficiently and economically. Preliminary inspections have also revealed that the flat roof with a rubber membrane is in need of rehabilitation and repairs. The terminal building exterior surface is made of drivet which has not been cleaned, repaired or treated since the building was constructed in 1989 and is need of attention. This terminal renovation project could be multi-year.

GOALS:

Provide a safe, efficient all weather facility to meet current and future demands for air transportation as the community continues with economic development and growth.

BUDGET SUMMARY:

	FY 2004 Actual	FY 2005 Approved Budget	FY 2005 Estimated Budget	FY 2006 Adopted Budget	Increase (Decrease) FY 2005 App. to FY 2006	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	9,820	15,000	18,204	15,000	0	0.00%
Capital	737,188	1,062,725	2,606,495	1,101,654	38,929	3.66%
TOTAL	747,008	1,077,725	2,624,699	1,116,654	38,929	3.61%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	323,352	1,022,380	2,569,354	1,052,380	30,000	2.93%
Local	423,656	55,345	55,345	64,274	8,929	16.13%
TOTAL	747,008	1,077,725	2,624,699	1,116,654	38,929	3.61%
Full-time positions	0	0	0	0	0	0.00%

Frederick County, Virginia

Property Value and Construction

Last Ten Fiscal Years

Fiscal Year	# of Permits	Commercial		Property Value		
		Industrial Construction	# of Permits	Residential Construction	Commercial/Residential	Non-Taxable
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	287	72,544,942	1,536	148,724,111	4,112,467,100	391,462,900
2004-05	244	28,091,089	1,808	233,966,836	5,390,315,685	432,754,600

Note: 2004-05 includes data for July 2004 through May 2005 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

Fiscal Year	Real Estate	Personal Property	Machinery and Tools	Mobile Homes	Public Utility		Total
					Real Estate	Personal Property	
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	209,475,199	1,058,556	4,383,400,017
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	3,806,927,513	720,516,577	234,640,199	30,878,859	183,456,775	1,617,850	4,978,037,773
2003-04	4,052,354,325	768,711,320	234,968,283	31,843,306	188,465,590	3,510,696	5,279,853,520
2004-05	5,390,315,685	831,996,886	245,449,038	31,049,625	174,729,621	3,219,199	6,676,760,054

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

Frederick County, Virginia

Property Tax Rates

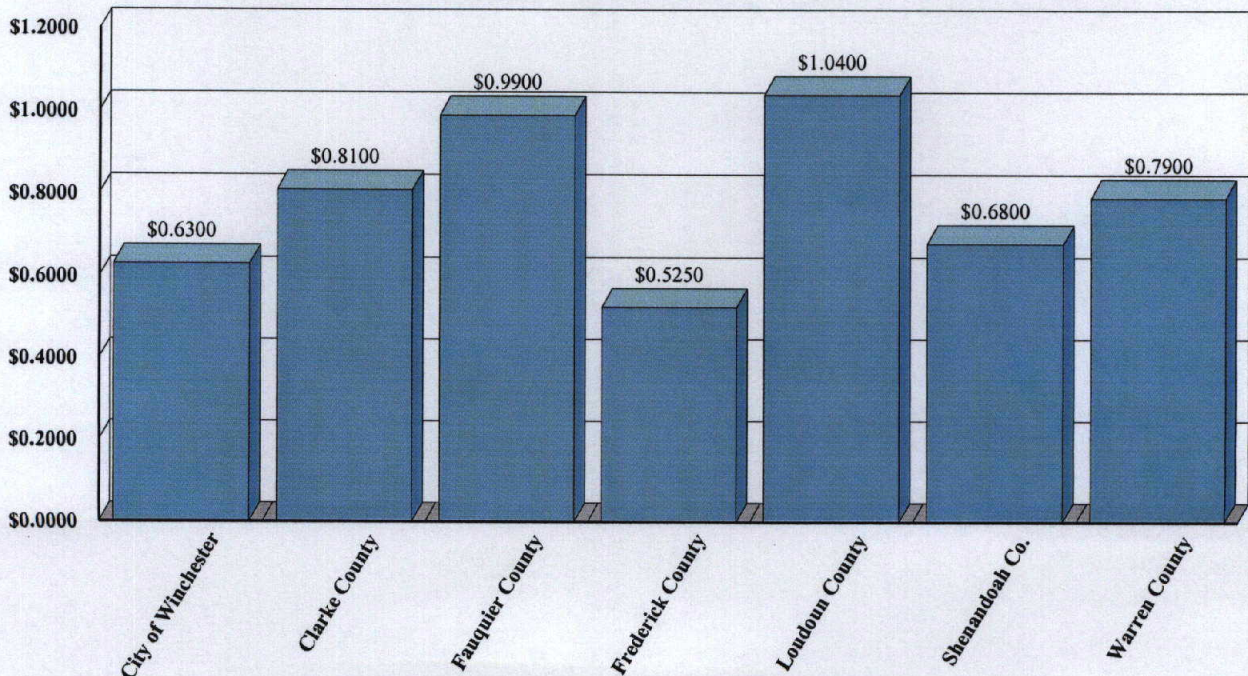
Last Ten Calendar Years

<u>Calendar Year</u>	<u>Real Estate</u>	<u>Personal Property</u>	<u>Machinery and Tools</u>		<u>Mobile Homes</u>	<u>Public Utility</u>	
						<u>Real Estate</u>	<u>Personal Property</u>
1996	0.60	4.25	2.00		0.60	4.25	
1997	0.59	4.20	2.00		0.59	4.20	
1998	0.59	4.20	2.00		0.59	4.20	
1999	0.59	4.20	2.00		0.59	4.20	
2000	0.64	4.20	2.00		0.64	4.20	
2001	0.61	4.20	2.00		0.61	4.20	
2002	0.61	4.20	2.00		0.61	4.20	
2003	0.73	4.20	2.00		0.73	4.20	
2004	0.73	4.20	2.00		0.73	4.20	
2005	0.525	4.20	2.00		0.525	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, 2004**

	Governmental Activities	Business- Type Activities	Total	Component Units	
				School Board	Industrial Development Authority
Assets:					
Cash and cash equivalents	\$31,506,105	\$25,190,882	\$56,696,987	\$25,206,085	\$158,912
Receivables, net	4,342,681	728,357	5,071,038	135,262	8,245
Due from other governments	2,065,448	--	2,065,448	2,679,891	--
Intergovernmental loan	853,121	--	853,121	--	--
Prepaid expenses	3,336	--	3,336	--	1,859
Due from component unit School Board	9,386,825	--	9,386,825	--	--
Capital Assets:					
Land and construction in progress	20,646,045	2,392,901	23,038,946	4,139,449	--
Other capital assets, net of accumulated depreciation	82,554,556	8,865,798	91,420,354	45,515,539	--
Capital assets, net	<u>\$103,200,601</u>	<u>\$11,258,699</u>	<u>\$114,459,300</u>	<u>\$49,654,988</u>	<u>--</u>
Total assets	<u>\$151,358,117</u>	<u>\$37,177,938</u>	<u>\$188,536,055</u>	<u>\$77,676,226</u>	<u>\$169,016</u>
Liabilities:					
Accounts payable and accrued expenses	\$2,988,931	\$94,139	\$3,083,070	\$12,068,118	\$21
Claims payable	280,121	--	280,121	917,400	--
Deferred revenue	2,034,348	--	2,034,348	734,256	--
Amounts held for others	387,929	--	387,929	--	--
Due to primary government	--	--	--	9,386,825	--
Long-term liabilities:					
Due within one year	8,556,024	608,918	9,164,942	\$100,953	--
Due in more than one year	109,187,429	6,764,979	115,952,408	908,575	--
Total liabilities	<u>\$123,434,782</u>	<u>\$7,468,036</u>	<u>\$130,902,818</u>	<u>\$24,116,127</u>	<u>\$21</u>
Net Assets:					
Invested in capital assets, net of related debt	(\$1,144,913)	\$11,258,699	\$10,113,786	\$49,654,988	--
Restricted:					
Capital projects	767,224	--	767,224	102,324	--
Unrestricted	28,301,024	18,451,203	46,752,227	3,802,787	168,995
Total net assets	<u>\$27,923,335</u>	<u>\$29,709,902</u>	<u>\$57,633,237</u>	<u>\$53,560,099</u>	<u>\$168,995</u>

Frederick County, Virginia

Demographic Statistics

Last Ten Calendar Years

<u>Calendar Year</u>	<u>Population (1)</u>	<u>Per Capita Income (1) (2)</u>	<u>School Enrollment (3)</u>	<u>Unemployment Rate (1)</u>
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	27,238	10,676	1.7%
2001	61,200	28,128	10,778	2.7%
2002	62,600	28,303	11,007	2.9%
2003	64,200	28,791	11,362	3.4%
2004	66,224	N/A	11,742	2.7%

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 Edison	Utility - Electric Power	83,187,476	1.82%
Verizon Virginia	Utility - Communications	33,859,421	0.74%
H. P. Hood, Inc.	Dairy Plant	31,872,800	0.70%
Home Depot, USA	Distribution	24,781,900	0.54%
Washington Gas Light	Utility - Natural Gas	18,137,531	0.40%
General Electric Co.	Incandescent Lamps	14,174,400	0.31%
American Telephone and Telegraph Co.	Utility - Communications	13,147,258	0.29%
Kohl's Dept. Stores	Distribution	12,468,800	0.27%
Trex Company	Decking	12,423,400	0.27%
Fort Collier Group	Industrial Park	12,312,400	0.27%
Total		\$256,365,386	5.62%
Total assessed valuation for all real property - 2004 calendar year assessment		\$4,561,709,278	100%

(1) Percentage of total assessed valuation is based on 2004 tax year assessed value for real property taxes.

Frederick County, Virginia

Miscellaneous Statistics

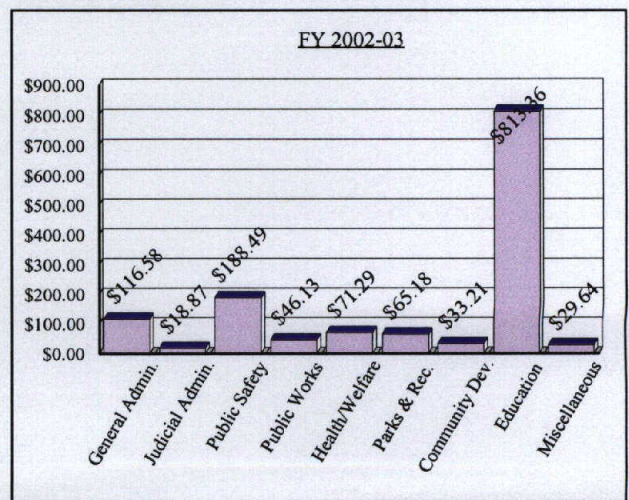
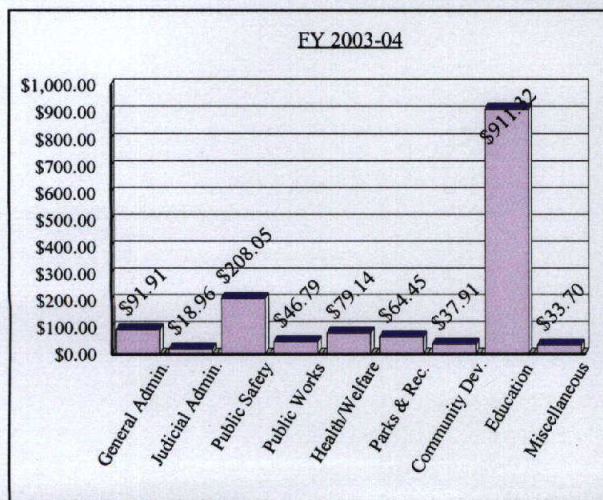
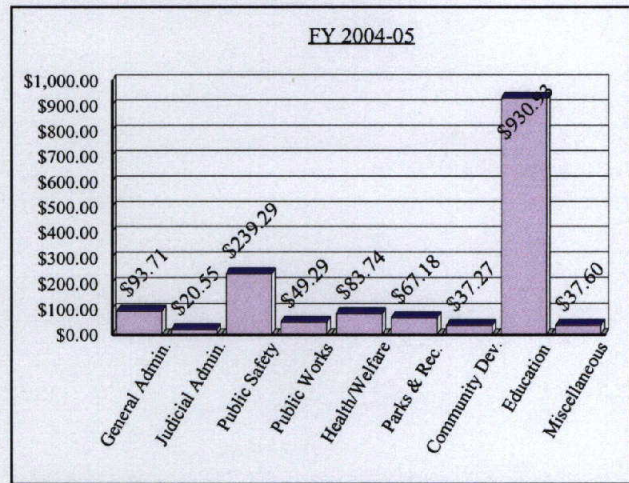
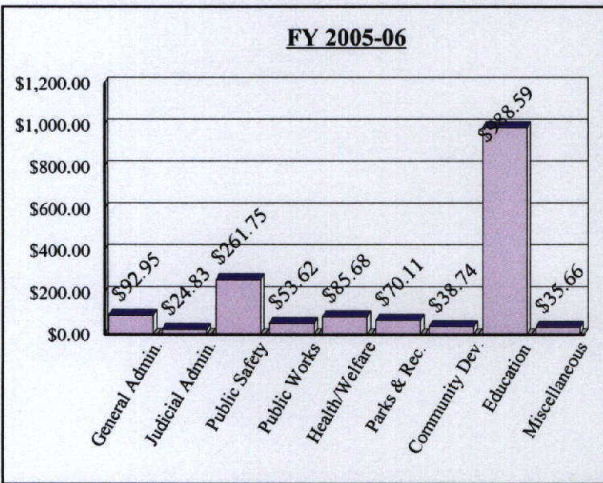
At June 30, 2005

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	4
	High Schools	3
	Technical/Vocational/Alternate Center	1
	Regional Special Education Facility	1
	Number of students	11,742
	Number of instructional personnel	1,355
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)	2,052
Employees:	(Full-time)	525

FREDERICK COUNTY TAXPAYER COSTS

	General Fund FY 2005-06	Per Capita \$	% of Total
General Administration	6,155,371	92.95	5.63%
Judicial Administration	1,644,558	24.83	1.50%
Public Safety	17,334,332	261.75	15.85%
Public Works	3,551,218	53.62	3.25%
Health/Welfare	5,673,907	85.68	5.19%
Parks & Rec./Cultural	4,642,641	70.11	4.24%
Community Development	2,565,557	38.74	2.35%
Education (includes Debt Svc)	65,468,381	988.59	59.84%
Miscellaneous	2,361,541	35.66	2.16%
	\$109,397,506	1,651.93	100.00%

Dollar amounts are based on an estimated population of 66,224 and a total General Fund budget of \$109,397,506.



BUDGET GLOSSARY

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

- Accrual Basis of Accounting - Revenues are recognized in the accounting period in which they become available and measurable. Expenditures are recognized in the accounting period in which the liability is incurred.
- Appropriation - An authorization made by the Board of Supervisors which permits the County to incur obligations and to make expenditures of resources.
- Appropriation Ordinance - The method by which the expenditure side of the budget is enacted into law by the legislative body.
- A. S. A. P. - Alcohol Safety Action Program provides evaluation, probation and intervention services to the court system.
- Assessed Valuation - The value that is established for real or personal property for use as a basis for levying property taxes.
- B.A.S.I.C. - Before and After School Interim Care is conducted at various schools within the County at a minimal charge.
- Balanced Budget - A budget where revenues equal expenditures. Non-revenue sources such as reserves can also be considered revenue for the purpose of defining balanced budget.
- Basis of Budgeting - The modified accrual is used as the basis for budgeting. Revenues are recognized in the accounting period in which they become available, except for property taxes not collected 45 days after year end. Expenditures are recognized in the accounting period when the liability is incurred, except for general long-term debt.
- Bonded Debt - That portion of the indebtedness represented by outstanding bonds.
- BQP - 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 an 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.

<u>Budgeted Funds</u> -	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.
<u>Capital Outlays</u> -	Expenditures for the acquisition of capital assets.
<u>Capital Projects</u> -	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.
<u>Carryover Funds</u> -	Unexpended funds from the previous fiscal year which may be used to make payments in the current fiscal year.
<u>CDB Grant</u> -	Community Development Block Grant
<u>Clearance Rates</u> -	Cases that are closed (solved) during the calendar year.
<u>Constitutional Officers</u> -	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.
<u>D.A.R.E.</u> -	Drug Alcohol Resistance Education program geared toward elementary school students.
<u>D.C.J.S.</u> -	Department of Criminal Justice Services
<u>Debt Service Fund</u> -	A fund established to account for the accumulation of resources for, and the payment of, general long term debt, principal, and interest.
<u>Delinquent Taxes</u> -	Taxes that remain unpaid on and after the date on which a penalty for non-payment is attached.
<u>Department</u> -	A major administrative division of the County which indicates over all management responsibility for an operation or a group of related operations within a functional area.
<u>D.O.C.</u> -	Department of Corrections
<u>Encumbrance</u> -	The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for future expenditures.
<u>Enterprise Fund</u> -	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.
<u>Expenditure</u> -	This term refers to the outflow of funds paid or to be paid for an asset obtained or goods and services obtained regardless of when the expense is actually paid. This term applies to all funds. Note: An encumbrance is not an expenditure. An encumbrance reserves funds to be expended.

<u>Fiduciary Fund</u> -	Also referred to as Trust and Agency Funds, accounts for assets held by a governmental unit in a trustee capacity or as an agent or custodian for individuals or private organizations.
<u>Fiscal Plan</u> -	The instrument used by the budget-making authority to present a comprehensive financial program to the Board of Supervisors.
<u>Fiscal Year</u> -	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.
<u>Fixed Assets</u> -	Assets of long-term character which are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment.
<u>Fund</u> -	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.
<u>Fund Balance</u> -	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.
<u>Function</u> -	A group of related programs crossing organizational (department) boundaries and aimed at accomplishing a broad goal or accomplishing a major service.
<u>G.A.S.B.</u> -	Governmental Accounting Standards Board
<u>G.I.S.</u> -	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 the 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.
<u>General Fund</u> -	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.
<u>General Obligation Bonds</u> -	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.
<u>Governmental Funds</u> -	The funds that report most of the county's basic services. The activities are supported primarily by property taxes and support such basic services as general administration, public safety, parks and recreation and community development.

<u>Grant</u> -	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.
<u>Intergovernmental Revenue</u> -	Revenues from other governments, such as State and Federal government in the form of grants, entitlements, shared revenue, or payments in lieu of taxes.
<u>Internal Service Fund</u> -	Funds used to account for the financing of goods or services provided by one department to another department.
<u>Inventory</u> -	A detailed listing of property currently held by the government.
<u>J.J.C.</u> -	Joint Judicial Center is the judicial facility located in downtown Winchester that is shared between the City of Winchester and Frederick County.
<u>Leachate</u> -	A solution formed by the percolation of a liquid such as the runoff caused by rain water percolating through the landfill.
<u>Line-Item Budget</u> -	A budget that lists each expenditure category (salary, materials, telephone service, travel, etc.) separately, along with the dollar amount budgeted for each specified category.
<u>Literary Loans</u> -	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.
<u>Long-Term Debt</u> -	Debt with a maturity of more than one-year after the date of issuance.
<u>Modified Accrual</u> -	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 measureable.
<u>NAICS</u> -	North American Industrial Classification System - Structure which industries are aggregated.
<u>Non-Revenue</u> -	Monies that are not generated from income producing activities. Examples are transfers from other funds, carryforward funds and proceeds from the sale of bonds.
<u>NREP</u> -	Northwestern Regional Education Program
<u>Object Code</u> -	An expenditure category, such as salaries, supplies, or vehicles.
<u>Operating Budget</u> -	A budget which applies to all outlays other than capital outlays.
<u>Operating Fund</u> -	A fund restricted to a fiscal budget year.
<u>Performance Indicators</u> -	A measure or gauge of an accomplishment or the effectiveness.

<u>Personal Property</u> -	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.
<u>Proffer</u> -	An offer of cash or property. This usually refers to property, cash or structural improvements offered by contractors in land development projects.
<u>Property Tax</u> -	Property taxes are levied on both real and personal property according to the property's valuation and the tax rate.
<u>Proprietary Funds</u> -	There are two types of proprietary funds: Enterprise Funds and Internal Service Funds. Enterprise Funds account for the financing of services to the general public where all or most of the operating expenses involved are recorded in the form of charges to users of such services. An example of an enterprise fund is the county's landfill. An internal service fund accounts for the financing of goods or services provided by one department or agency to other departments or agencies of the county government. An example of an internal service fund would be the health insurance fund.
<u>Proration</u> -	A system in which taxes are assessed proportionally during the year.
<u>Real Property</u> -	Real estate, including land and improvements, classified for purposes of tax assessment.
<u>Revenue</u> -	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.
<u>RCRA</u> -	Resource Conservation and Recovery Act
<u>SQL</u> -	Standards Of Learning
<u>SOQ</u> -	Standards Of Quality
<u>Special Revenue Fund</u> -	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.
<u>Tax Rate</u> -	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).
<u>Tipping Fees</u> -	The cost for using the landfill; generally levied on tonnage of solid waste.
<u>User Fees</u> -	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.
<u>VPSA</u> -	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 towns of the commonwealth.

INDEX

A

Administration - Summary, **58**
Agency Funds - definition, **52**
Airport Authority
 Capital, **200**
 Operating, **173-174**
Ambulance and Rescue Service, **97**
Animal Shelter, **120-121**
Area Agency on Aging, **130**
A.S.A.P., **167**
Assessed Valuation, **202**

B

Basis of Budgeting, **52**
Basis of Financial Reporting, **51-52**
Board of Assessors, **68**
Board of Supervisors, **59-60**
Bonds
 outstanding, **4**
 School, **5**
Budget
 adoption, **1**
 amendment, **1**
 calendar, **2**
 development, **i**
 issues, **i**
 policies, **viii-xi**
 process, **i, 1**
 Summary by Category, **10-13**
Building Appeals Board, **154**
Building Permits
 issued, **201**
 value, **201**
Business-Type Activities, **51**

C

Capital Expenses by Fund, **194-197**
Capital Improvements Plan, **191-197**
Capital Policies, **x-xi**

Capital Projects
 Airport Capital Fund, **200**
 School Capital Fund, **199**
 School Construction, **198**
Circuit Court, **82**
Clearbrook Park, **145**
Clerk of the Circuit Court, **85-86**
Commissioner of the Revenue, **66-67**
Commonwealth Attorney, **89-90**
Community College, **139**
Community Development - Summary, **148**
Component Units, **51**
Consolidated Maintenance Fund, **188**
Cost of Living, **57**
County Administrator, **61-62**
County Office Building, **119**
Crime Rate, **57**

D

Data Processing, **73-74**
Day Care Administration, **136**
Debt limit, **ix, 3**
Debt Management Policies, **x, 3-4**
Debt Service
 fund, see Schools
Demographic Statistics, **205**
Division of Court Services
 A.S.A.P., **167**
 Administration, **168**
 Detox Center, **169**
 Detox Center - local contribution, **88**
 Old Dominion Community Corrections, **170**

E

Economic Development, **151-152**
Electoral Board, **78**
Eligibility Admin. - Welfare, **126**
Employment Trends, **56**
Engineering, **111-112**
Enterprise Fund - definition, **52**
Expenditure Analysis, **7, 9-13, 16**

Expenditures by Source, 16-18
Extensions, 159-160

F

Fiduciary Fund - definition, 52
Finance Department, 71-72
Financial Management Policies, viii-xi
Fire and Rescue Department, 104-105
Food Service
 see School
Foster Care Recruitment, 133
Fraud Free Program, 137
Fuel Assistance, 134
Fund Balance
 policy, 49
 projected, 50
 Statement, 47-50
Fund Summary, 10-13

G

General District Court, 83
General Fund
 revenue analysis, 21
 revenue comparison, 20
 revenues, 19-31
Geographic Information Systems, 75-76
Glossary, 209-213
Governmental Funds - definition, 51
Gypsy Moth/Biosolids, 156

H

Handley Library, 57, 147
Hard-To-Serve Grant/Independent Living, 138
Harriet S. Sides Trust Fund, 187
Health and Welfare - Summary, 122
Health Department, 123
History, 54

I

Indebtedness - long term, 4
Independent Auditor, 65

Inspections
 Department of, 101-102
 Permits issued, 201
Internal Service Fund - definition, 52
Investment Policies, xi

J

Jail
 Regional, 162-163
Judicial Administration - Summary, 81
Juvenile and Domestic Relations Court, 84
Juvenile Court Probation, 99-100

L

Landfill
 Fund, 164-165
 tipping fees, 17
Larrick Trust Fund, 187
Law Library, 87
Litter Control, 116
Lord Fairfax Community College, 139

M

Maintenance Department, 117-118
Medical Care, 57
Medical Examiner, 103

N

Northern Shenandoah Valley Reg. Commission, 155
Northwestern Community Services, 124
NREP Operating Fund, 189
NREP Textbook Fund, 190

O

Organizational Chart - County, xii

P

Parks
Administration, 142
Maintenance, 143
Parks, Recreation & Cultural - Summary, 57, 140
Part-time Personnel, 15
Per Capita Income, 205
Personal Property taxes, iv, 22, 201
Personnel
Department of, 63-64
Number of employees, 14-15
Physical Characteristics - County, 54
Planning and Development, 149-150
Population, 55, 205
Principal Taxpayers, 206
Private Purpose Trust Funds, 52
Programmatic Goals, viii-ix
Property tax
rates, iv, 22, 201
relief, 131
Proprietary Fund - definition, 52
Public Assistance, 127
Public Safety - Summary, 93
Public Safety Communications, 106-107
Public Safety Contributions, 98
Public Works - Summary, 108

Q

Quality of life, 56-57

R

Real estate taxes, iv, 22, 201
Recreation Centers, 144
Refuse
Collection, 113-114
Disposal, 115
Regional Library, 147
Registrar, 79-80
Reserve Fund Policies, x
Revenue
Airport Authority, 36
Airport Capital, 46
Analysis, 6, 8, 20, 21
Consolidated Maintenance, 37

Division of Court Services, 34
General Fund, 8, 19-31
Landfill Fund, 33
Maximization, 128
NREP Operating, 45
NREP Textbook, 45
Regional Jail Fund, 32
School Debt Service, 41
School Capital, 41
School Construction, 44
School Food Service, 42
School Operating, 37-41
School Textbook Fund, 43
Shawneeland Sanitary District, 35
Trust Funds, 43
Unemployment Fund, 46
Road Administration, 109

S

School
Administration, 179
Attendance and Health Services, 179
Capital Fund, 199
Consolidated Maintenance, 188
Construction Capital Fund, 198
Debt Service, 183
Enrollment, 55, 205, 207
Facilities, 182
Food Service, 185
Instruction, 178
NREP Operating, 189
NREP Textbook, 190
Operation & Maintenance Services, 181
Pupil Transportation, 180
Summary, 55, 176
Textbook Fund, 186
Transfers, 184
Trust Funds, 187
Services Administration - Welfare, 132
Shawneeland Sanitary District, 171-172
Sherando Park, 146
Sheriff, 94-95
Soil & Water Conservation District, 157-158
State and Local Hospitalization, 129
Statement of Net Assets, 204
Street Lights, 110

T

Treasurer, **69-70**
Tax Exempt Organizations, **23**
Taxes
 Real Estate, **iv, 22, 201**
 Personal Property, **iv, 22, 201**
Taxpayer Costs, **208**
Transfers
 General Operating Fund, **161**
 School, **184**
Textbooks, see School

U

Unemployment
 Compensation, **175**
 Rate, **56, 205**
Unfunded Requests, **iv-v**

V

Victim/Witness Program, **91-92**
VIEW Program, **135**
Volunteer Fire Departments, **96**

Z

Zoning Board, **153**