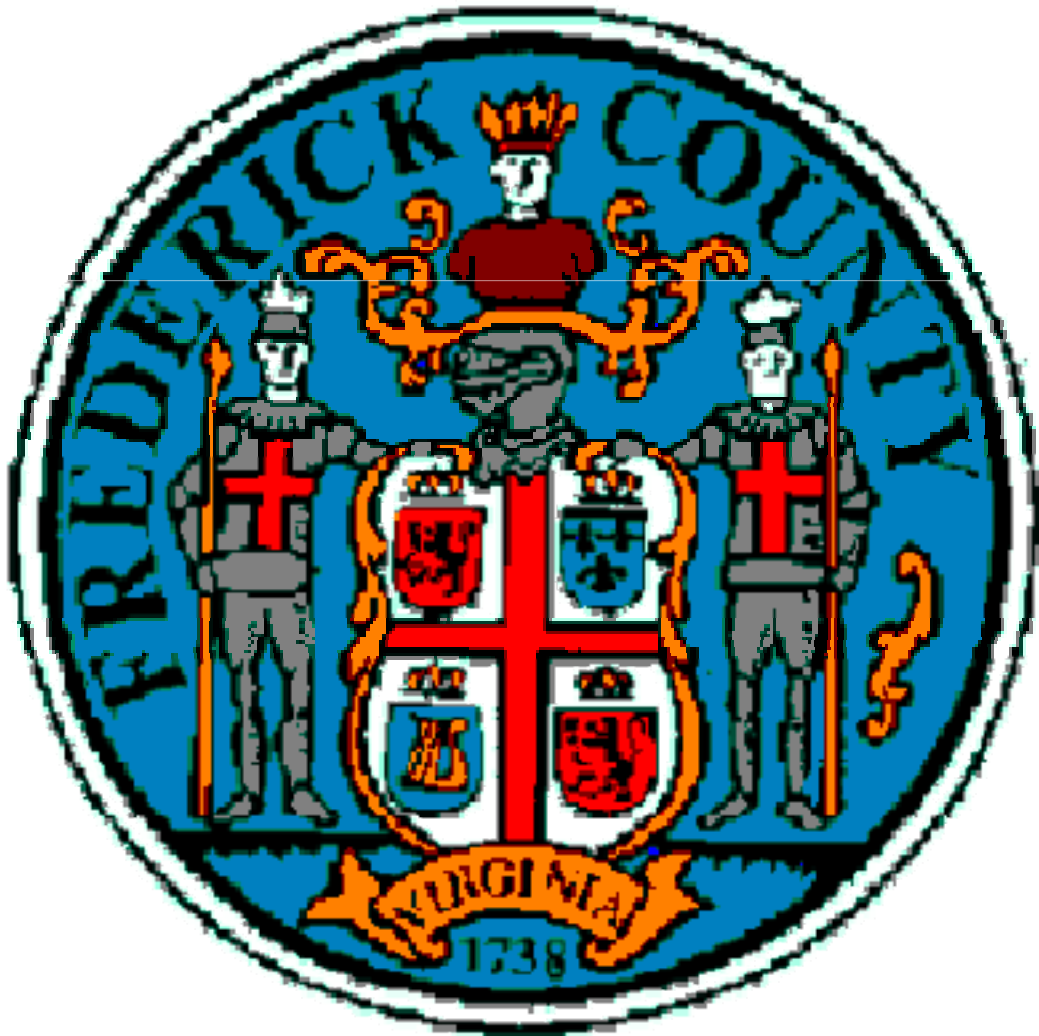


# Frederick County, Virginia



**2007 – 2008**

**ANNUAL BUDGET**

# **FREDERICK COUNTY, VIRGINIA**

## **BOARD OF SUPERVISORS**

**2007-2008**

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

**Bill M. Ewing**  
*Vice Chairman of the Board*  
**Opequon District**

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

**Gene E. Fisher**  
*Board Member*  
**Shawnee District**

**Barbara E. Van Osten**  
*Board Member*  
**Back Creek District**

**Charles S. DeHaven**  
*Board Member*  
**Stonewall District**

**Philip A. Lemieux**  
*Board Member*  
**Red Bud District**

# FREDERICK COUNTY, VIRGINIA

## OFFICIALS

2007-2008

County Administrator  
Assistant County Administrator  
Finance Director  
Public Works Director  
Fire and Rescue Services Director  
Public Safety Communications Director  
Human Resources Director  
Information Technology Director  
Geographic Information Systems Director  
Planning and Development Director  
Economic Development Director  
Regional Jail Administrator  
Parks and Recreation Director  
Commissioner of the Revenue  
County Treasurer  
Commonwealth Attorney  
Victim/Witness Director  
Sheriff  
Judge of the Circuit Court  
Judge of the General District Court  
Judge of the Juvenile and Domestic Relations Court  
Clerk of the Circuit Court  
Court Services Director  
Social Services Board Chairman  
Social Services Director  
Health Department District Administrator  
Sanitation Authority Chairman  
Sanitation Authority Director  
Frederick County Extension Agent  
General Registrar  
School Board Chairman  
Superintendent of Schools

John R. Riley, Jr.  
Kris C. Tierney  
Cheryl B. Shiffler  
Harvey E. Strawsnyder, Jr.  
Gary A. DuBrueler  
Leeanna D. Pyles  
Paula A. Nofsinger  
Charles B. Tyson  
Marcus D. Lemasters  
Eric R. Lawrence  
Patrick E. Barker  
Fred D. Hildebrand  
James M. Doran  
Ellen E. Murphy  
C. William Orndoff, Jr.  
Lawrence R. Ambrogi  
Melissa Rice  
Robert T. Williamson  
John Prosser  
David S. Whitacre  
Elizabeth Kellas  
Rebecca P. Hogan  
D. Scott Anderson  
Judith Morris  
Gwen E. Monroe  
David Crabtree  
James T. Anderson  
Wellington H. Jones  
Brenda S. Diehl  
Richard S. Miller  
John Lamanna  
Patricia Taylor



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Frederick County  
Virginia**

For the Fiscal Year Beginning

**July 1, 2006**

A handwritten signature in black ink, appearing to read 'Thomas J. Blanton'.

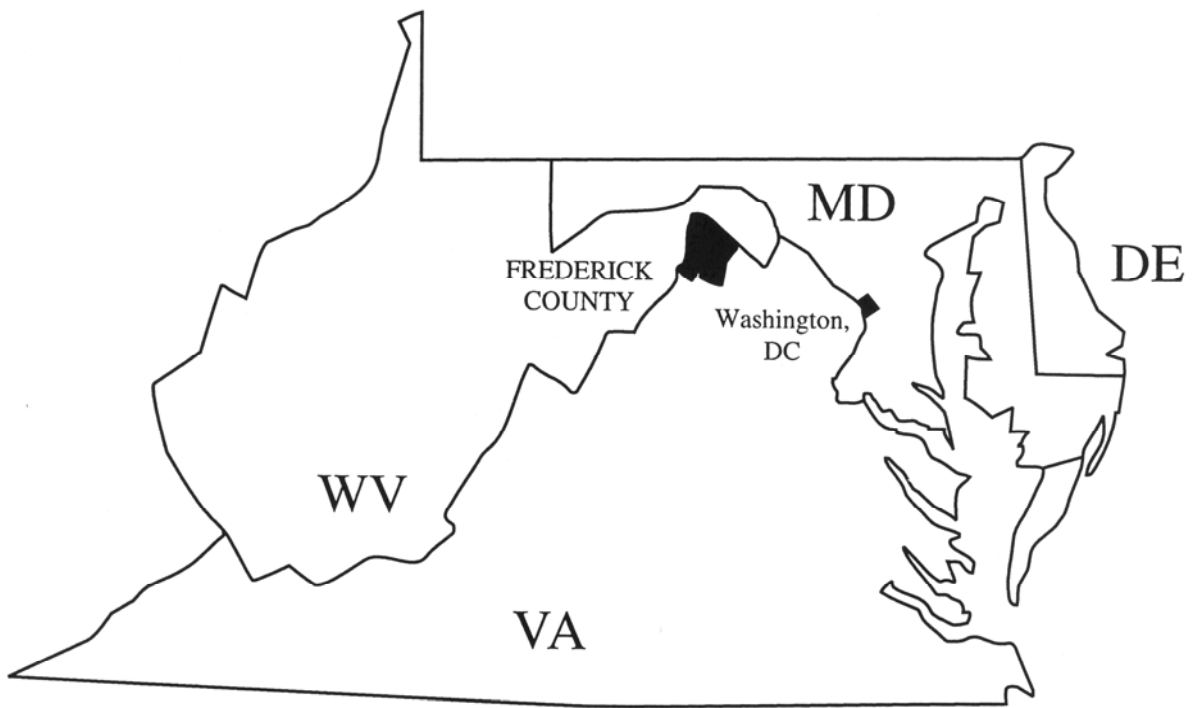
President

A handwritten signature in black ink, appearing to read 'Jeffrey R. Egan'.

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, 2006. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communications device.

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



**FREDERICK COUNTY, VIRGINIA**  
**ANNUAL BUDGET**  
**FISCAL YEAR 2007-2008**

***Table of Contents***

	<u>Page No.</u>
Budget Message	i
Financial Management Policies and Programmatic Goals	ix
County Organizational Chart	xiii
<b><i>BUDGET SUMMARY</i></b>	
The Budget Process	1
Debt Management	3
Budget Calendar	4
Debt Service Requirements on Currently Outstanding Bonds	5
Statement of Long-Term Indebtedness	6
Total County Revenues – Graph	7
Total County Expenditures – Graph	8
General Fund Revenues – Graph	9
General Fund Expenditures – Graph	10
Budget Summary by Category	11
Summary of Budgeted Full-time Personnel	14
Summary of Part-time Personnel	16
County Expenditures by Source	16
Ten-Year Budget Comparison	19
Organization of Funds	20
General Fund Revenues	23
General Fund Revenue Comparison – Graph	24
General Fund Revenue Analysis – Graph	25
Property Tax Revenue – Graph	26
Tax-Exempt Status for Non-Profit Organizations	27
Northwestern Regional Adult Detention Center Fund Revenues	36
Frederick-Winchester Landfill Fund Revenues	37
Division of Court Services Fund Revenues	38
Shawneeland Sanitary District Fund Revenues	39
Airport Authority Operating Fund Revenues	40
School Operating Fund Revenue Comparison - Graph	41
Consolidated Maintenance Fund Revenues	42
School Operating Fund Revenues	42
School Capital Fund Revenues	46
School Debt Service Fund Revenues	46
School Food Service Fund Revenues	47
School Trust Fund Revenues	48
School Textbook Fund Revenues	48
NREP Operating Fund Revenues	49
NREP Textbook Fund Revenues	49

Airport Authority Capital Project Fund Revenues	50
Unemployment Compensation Fund Revenues	50
Statement of Estimated Undesignated and Designated Fund Balance	51
Basis of Financial Reporting	54
Basis of Budgeting	55
Significant Components of Document	56
Profile of Frederick County	57

***ADMINISTRATION***

Board of Supervisors	65
County Administrator	67
Human Resources	69
Independent Auditor	71
Commissioner of the Revenue	72
Treasurer	74
Finance	76
Information Technology	78
Geographic Information Systems	80
Other	82
Electoral Board	83
General Registrar	84

***JUDICIAL ADMINISTRATION***

Circuit Court	87
General District Court	88
Juvenile and Domestic Relations Court	89
Clerk of the Circuit Court	90
Law Library	92
Detox Center	93
Commonwealth's Attorney	94
Victim/Witness Program	96

***PUBLIC SAFETY***

Sheriff	99
Volunteer Fire Departments	101
Ambulance and Rescue Service	102
Public Safety Contributions	103
Juvenile Court Probation	104
Inspections	106
Medical Examiner – Coroner	108
Fire and Rescue	109
Public Safety Communications	111

***PUBLIC WORKS***

Road Administration	114
Street Lights	115
General Engineering	116
Refuse Collection	118
Refuse Disposal	120
Litter Control	121
Maintenance Administration	122
County Office Buildings	124
Animal Shelter	125

***HEALTH AND WELFARE***

Local Health Department	128
Northwestern Community Services	129
State and Local Hospitalization	130
Area Agency on Aging	131
Property Tax Relief for Elderly - Handicapped	132
Social Services Administration	134
Public Assistance	135

***COMMUNITY COLLEGE***

Community College	136
-------------------	-----

***PARKS, RECREATION & CULTURAL***

Parks and Recreation – Administration	139
Parks Maintenance	140
Recreation Centers	141
Clearbrook Park	142
Sherando Park	143
Regional Library	144

***COMMUNITY DEVELOPMENT***

Planning and Development	146
Economic Development Commission	148
Zoning Board	150
Building Appeals Board	151
Northern Shenandoah Valley Regional Commission	152
Gypsy Moth Suppression/Biosolids	153
Soil and Water Conservation District	154
Extensions	156

***MISCELLANEOUS***

Transfers	158
-----------	-----



## ***OTHER FUNDS***

Northwestern Regional Adult Detention Center Fund	159
Refuse Disposal – Landfill Fund	161
Division of Court Services Fund	163
Shawneeland Sanitary District Fund	168
Airport Authority Operating Fund	170
Unemployment Compensation Fund	172

## ***SCHOOL FUNDS***

Instruction	175
Administration/Attendance and Health Services	176
Pupil Transportation Services	177
Operation and Maintenance Services	178
Facilities	179
School Debt Service	180
School Transfers	181
School Food Service	182
School Textbook	183
School Trust Funds	184
Consolidated Services Fund	185
NREP Operating Fund	186
NREP Textbook Fund	187

## ***CAPITAL FUNDS***

Capital Improvements Plan	188
School Capital Fund	195
Airport Authority Capital Outlay	196

## ***STATISTICS***

Property Value and Construction	197
Building Permits Issued – Graph	197
Assessed Valuation of All Taxable Property	198
Property Tax Rates	199
Tax Comparison - Graph	199
Statement of Net Assets – All Funds	200
Demographic Statistics	201
Principal Real Property Taxpayers	202
Miscellaneous Statistics	203
Taxpayer Costs	204

<b><i>GLOSSARY</i></b>	205
------------------------	-----

## ***INDEX***



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

540/665-5666

Fax 540/667-0370

E-mail:

[jriley@co.frederick.va.us](mailto:jriley@co.frederick.va.us)

July 1, 2007

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 2007-2008. 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 2008 Budget Process, Development and Issues**

It was expected that the FY 2008 budget process would be a difficult one. The construction boom in the area slowed considerably which hindered significant increases in revenue. The FY 2008 budget process included ten scenarios involving the allocation of funds between the General Fund and the school system. The allocation of funds ranged from small increases to both funds to full funding for both funds. After careful deliberations, the Board of Supervisors approved a scenario with no tax increase. The majority of the Board of Supervisors did not want to impose any tax increase in FY 2008. Important, vital issues such as public safety, proper services and student education were all carefully considered throughout the budget process.

The budget was advertised at the current tax rate of 52 ½ cents per \$100 of assessed value. The county held a public hearing on the proposed FY 2008 budget on March 28, 2007. The public hearing consisted of ten residents speaking before the Board of Supervisors. Speakers concerns ranged from outside agency contribution amounts to school system funding.

The adoption of the FY 2008 budget took place on April 11, 2007 with a constant tax rate of 52 ½ cents.

Significant changes in the General Fund and school system budgets included in FY 2008 are as follows:

#### **General Fund**

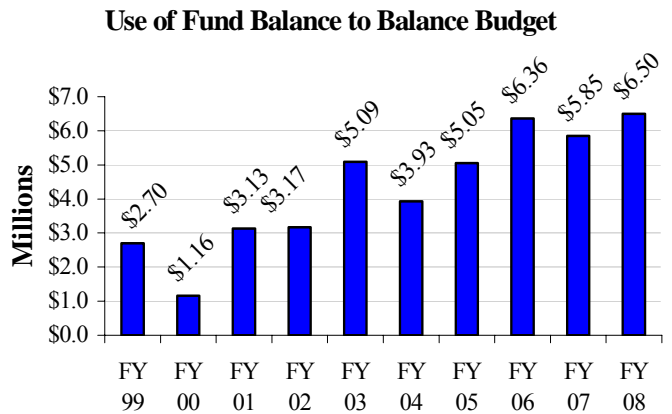
- ▶ Thirteen new positions to be added to the departments of Commissioner of the Revenue, Information Technology, Sheriff, Fire and Rescue, Maintenance, Animal Shelter and Parks and Recreation.
- ▶ Sixteen new vehicles for various departments (fourteen for Sheriff's Office).
- ▶ Purchase of check scanners for the Treasurer's Office.

- ▶ Purchase of GIS web server and software.
- ▶ Funds budgeted for local transportation issues.
- ▶ Wireless equipment to connect all county fire stations.
- ▶ Bicycle/Pedestrian Trail near Sherando Park.
- ▶ Increased funding to Handley Library, Health Department, CLEAN, Inc., Our Health, Inc., Northwestern Community Services, Shenandoah Area Agency on Aging and Lord Fairfax Community College.
- ▶ 5% Cost of Living Adjustment included for county employees.

**School Funds**

- ▶ 35.18 new full-time equivalent (fte) positions including 14.68 ftes for the opening of the replacement Gainesboro Elementary School, enrollment growth and compliance needs.
- ▶ An average 4.5% increase is included to enhance teacher salary scales and an average 3.5% increase for administrative and support salary scales.
- ▶ Significant increase in the mandated VA Retirement System contribution rate.
- ▶ Significant increase in the utility budget due to expected increases in electricity and heating costs.

The Board of Supervisors approved General Fund allocations to the school operating fund of \$62.9 million, \$750,000 to the school capital fund and \$11.7 million to the school debt service fund, an increase of \$4.7 million over FY 2007. The General Fund budget increased by \$10.9 million over FY 2007, which includes the transfers to school operating and school debt. In order to support these increases, \$6.5 million was utilized from fund balance. This is an increase of \$648,000 compared to the use of fund balance in FY 2007. A fundamental objective for the Board of Supervisors is to keep fund balance at a safe and manageable level. The chart to the left shows a ten year history of the use of fund balance to balance the county budget.

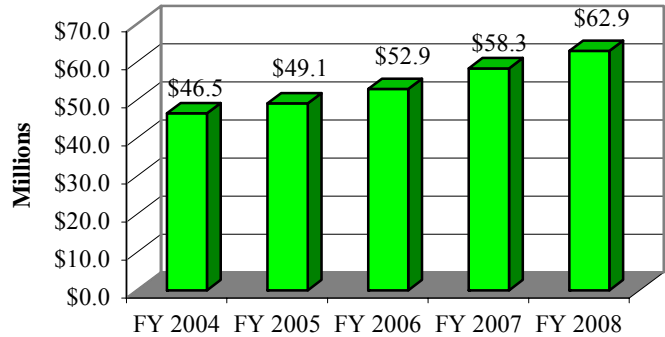


The Public Hearing on the FY 2008 budget, which gives county residents a chance to voice their opinions, consisted of ten speakers. Concerns for school funding were the popular expression of the speakers.

## County Expenditures

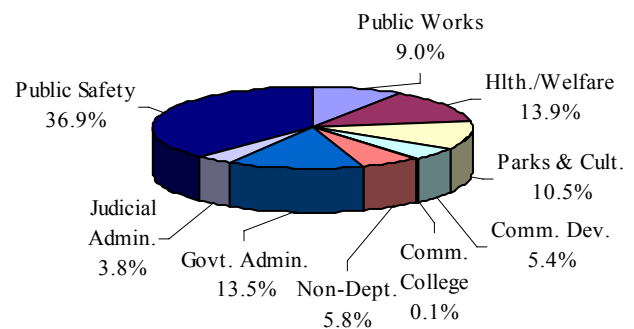
The total county budget for FY 2008 is \$245 million, an increase of 6.8% from the FY 2007 adopted budget. This figure does not include transfers made between various funds. The transfer from the General Fund to the School Operating Fund equals \$62,996,099, an increase of \$4,692,953 over FY 2007. Looking back five years, the transfer to the School Operating Fund has increased 35%, or \$16,496,000. Another transfer occurs between the General Fund and the Regional Jail Fund. This contribution totals \$2,491,042 and has increased 158% or \$1,526,112 over the last five years.

**Transfer to School Operating Fund**



### General Fund

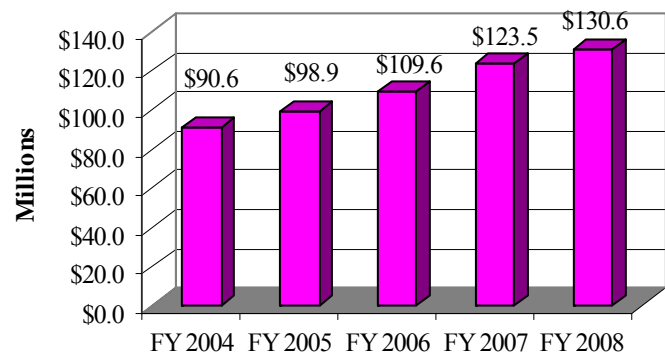
The General Fund budget totals \$54.1 million, excluding school and jail transfers, an increase of 12%, or \$5,859,111, over FY 2007. Of that amount, \$3.3 million is attributed to salary and fringe increases for new positions hired in FY 2007 and FY 2008. General Fund expenditures have increased 62% or \$20 million over the past five years.



### School Operating Fund

The School Operating Budget for FY 2008 is \$130 million, which is an increase of 5.7% over FY 2007. Over the past five years, the School Operating Fund has increased 44%, or \$39.6 million. This budget is based on a projected student enrollment of 12,982. Student enrollment has risen by 1,866 from September 2001 to September 2006. Over the last ten years, student enrollment has increased 22% or 2,334 students.

**School Operating Budget**



## School Construction

As the county's population continues to grow, the school system must accommodate enrollment growth that comes with it. Construction projects included on the county's Capital Improvement Plan are shown below. Appropriation is approved as the projects are initiated.

- The replacement Gainesboro Elementary School at an approximate cost of \$18.5 million is in progress. The project estimate includes architectural and engineering services as well as all permits and fees, site evaluation and development, construction and equipment purchases. The replacement Gainesboro Elementary School is scheduled to open in the fall of 2007.
- Land acquisition and construction of a new Transportation Facility is at the top of the Capital Improvements Plan. The current Transportation Facility has outgrown its space and many buses are parked at satellite stations, normally schools, throughout the county. The estimated project cost of this project according to the Capital Improvement Plan is \$13,200,000. This estimate includes land acquisition.
- The county's 12<sup>th</sup> elementary school is planned for the eastern part of the county, between the corridors of Route 7 and Route 50. The school system plans to procure land and construction services for the 12<sup>th</sup> elementary school through a Public-Private Educational Infrastructure Act of 2002 (PPEA) process.
- The construction/renovation of the division's central 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 all of the support services.
- Land acquisition/construction of a replacement Frederick County Middle School is also identified on the Capital Improvement Plan. Frederick County Middle School will be relocated to a more western location and the current facility will be renovated into a school division administration facility.
- Renovations and additions are scheduled for the following four schools: Apple Pie Ridge Elementary, Bass-Hoover Elementary, R.E. Aylor Middle School and James Wood High School. Project estimates will be determined when design and scoping of the projects are complete.
- Land acquisitions for the construction of the county's 4<sup>th</sup> high school, 5<sup>th</sup> middle school and 13<sup>th</sup> and 14<sup>th</sup> elementary schools are also on the schools' CIP listing. Enrollment growth will cause existing capacity to be exceeded by as early as 2010. Construction of the 4<sup>th</sup> high school is planned to begin in 2009 to accommodate a scheduled opening in the fall of 2012. The 5<sup>th</sup> middle school is planned to open in the fall of 2011, with construction beginning during the summer of 2009. The 13<sup>th</sup> elementary school is scheduled to open in the fall of 2013 with construction beginning in March of 2012. The 14<sup>th</sup> elementary school is planned to open in the fall of 2015.

### 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 2008 revenue plan includes the use of \$6.5 million of the county's projected unreserved fund balance. The June 30, 2007 fund balance is projected to reach approximately \$29.8 million. At July 1, 2007, this amount will be reduced to approximately \$23.3 million to balance the proposed budget.

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

### **Unfunded Requests**

The FY 2007-2008 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 and Refuse Collection.
- Furniture and ADP equipment for various departments.
- Continued reduced hours of operation at compactor sites throughout the county.
- Replacement radios for the Sheriff's Office and Fire and Rescue.
- Field Reporting System for Sheriff's Office (laptop computer use within deputy vehicles)
- Mobile data computers for ambulances and fire and rescue staff vehicles.
- Training program materials for various departments.
- Park land in western Frederick County.
- Requests for contribution increases to various organizations.
- Replacement vehicles for Fire and Rescue, Sheriff's Office and Commissioner of the Revenue.

The School Board presented a proposed School Operating Fund Budget totaling \$136,916,261. The approved budget totals \$130,680,417 for the School Operating Fund, \$6,235,844 less than requested. The requests that were removed from the School Board's FY 2008 operating budget include the following:

- 40.65 full-time equivalent positions to staff classrooms and departments.
- Reduced funding for additional space needs for the school administration building.
- Reduced instructional and general supplies accounts as well as replacement buses and technology equipment.
- Reduced costs associated with benefits, overtime, supplements and substitutes.

These requests were not included in the FY 2008 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.  
Strategy: Implement plans that concentrate on preserving historic sites and natural resources.
- Provide adequate public utility infrastructure to support the present and future needs of the county.  
Strategy: Work with county utility agencies to include monitoring demand of service and the availability of services to all areas.

- Establish and implement policies that maintain a high quality of life for citizens at the least possible cost.  
Strategy: Continue to provide and improve services to county residents such as recreational activities, refuse collection sites and enhanced public safety.
- Maintain a fund balance that assures a positive cash flow.  
Strategy: Monitor fund balance on a regular basis.
- Promote economic development to improve the current residential/business tax ratio.  
Strategy: Promote economic development incentives to attract businesses/industries to the Frederick County area.
- Enhance and perfect the public safety element within the county.  
Strategy: Improve fire and rescue volunteer program and support continued public safety training.
- Emphasize transportation initiatives within the county.  
Strategy: Created a standing Board of Supervisors Transportation Committee; hired a Transportation Planner to initiate and manage transportation projects; earmarked \$250,000 within the FY 2007 budget for local transportation projects.
- Improve and maintain the momentum of Geographic Information System (G.I.S.) growth and development in Frederick County.  
Strategy: Provide improved, easy-to-use format for citizens and develop in-house training programs.
- Continue to upgrade the county's web site for increased accessibility for county residents.  
Strategy: Improve county department web pages with the accessibility of applications, registration forms and payment options for county citizens.
- Improve quality security at county facilities.  
Strategy: Update lighting, key access and entrance doors for increased safety.
- Maintain and improve the planning process in order to manage growth and development in Frederick County.  
Strategy: Modify the Comprehensive Policy Plan format and review process.
- Prepare coordinated plans for community facilities.  
Strategy: Improve the quality and accuracy of the five-year Capital Improvements Plan for major capital facilities to include increased coordination and cooperation between various county departments.

### **Working For The Future**

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 the replacement elementary school, Gainesboro Elementary School is underway. The school, which will accommodate 644 students in grades K-5, is slated to open in the fall of 2007.

The new Public Safety Building for Frederick County is up and running. The Public Safety Facilities consists of two buildings. The main building is a two-story structure of approximately 61,566 square feet and now houses the county Sheriff's Office and Fire and Rescue. The Department of Public Safety Communications and its Emergency Communications and Operations Centers are due to move to the building in July 2007. The main building provides departmental training rooms and community training areas. An ancillary building houses the evidence lab areas with associated processing rooms, vehicle forensic bays, weapons and ammunition storage, vehicle maintenance bays and storage areas. This building is a single story of approximately 7,980 square feet. These Public Safety Facilities are being completed at a cost of \$16,500,000.

The new Frederick County Animal Shelter is also occupied at this time adjacent to the new work release facility on property owned by the regional jail facility in the Fort Collier Industrial Park. The animal shelter includes 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 includes 37 dog runs and sufficient space for approximately 86 cat cages. The separate dog and cat areas include isolation and quarantine space for injured and/or sick animals. Also, separate areas have been designated for puppies and nurseries. The HVAC system is designed to provide zoned heating and cooling as well as biological air treatment to prevent the spread of diseases. Fresh air changes meet or exceed the state veterinary requirements. The plumbing design accommodates daily wash down in the canine areas. Special floor finishes have been 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.

The Frederick County Public-Private Education Facilities and Infrastructure Act Review Committee recently reviewed a proposal received by a local company for the construction of an indoor aquatic facility. Parks and Recreation staff has been instructed to meet with the company to provide more details of their building requirements. The Indoor Aquatic Facility is approximately a 50,000 square foot facility expected to cost under \$15,000,000. This facility will provide county residents a leisure pool for water fun for the entire family, an instructional pool for water safety courses and fitness classes and a competitive pool to host Frederick County High School swim teams, area competitive swim enthusiasts of all ages and area lap swimmers. At this time, the Aquatic Facility is planned to be located in Sherando Park along Warrior Drive, but the site may change if a more suitable location is found. Construction will take approximately eighteen months once a comprehensive agreement is signed.

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. Frederick County will become home to the Federal Bureau of Investigation's centralized records site. FEMA will relocate their National Processing Service Center from Mount Weather to Frederick County as well. These two facilities will create nearly 2,000 jobs in the area over the next three years. Several local businesses, including Alban Tractor, AB&C Group and Winchester Metals are also expanding in the county.

Retail business has also grown considerably within the county. Three Martin's Food Stores are locating in Frederick County as well as an Outback Steakhouse and several hotels. Frederick County also saw the addition of Super Wal-Mart as well as an expanded 84 Lumber.

Growth in Frederick County is continuing at a steady pace. Housing permits reached an all-time high in August 2005 in Frederick County with 285 permits issued. The climb in housing construction has leveled off recently with 150 permits issued in May 2007. The chart on page 196 gives a yearly comparison of number of building permits issued. As residential construction continues, 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 remains 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,

A handwritten signature in black ink, appearing to read "J.R. Riley, Jr.", with a stylized flourish at the end.

John R. Riley, Jr.  
County Administrator

## **Financial Management Policies and Programmatic Goals**

The County of Frederick is responsible to meet and constantly improve on the service needs of its citizens through sound fiscal management. The Board of Supervisors, School Board and county staff have committed themselves to this responsibility through the establishment of financial management policies and programmatic goals which demonstrate sound resource management and a high level of public accountability.

### **Direction For The Future**

To adhere to the financial policies and guidelines, Frederick County has developed a direction for the future to meet the growing service needs of our citizens.

Frederick County maintains a Comprehensive Policy Plan which is reviewed and updated on an annual basis. The primary goal of the plan is to protect and improve the living environment within Frederick County. The plan contains strategies and implementation methods designed to facilitate the attainment of stated goals and policies. It establishes a means of responding to changes as they occur. The plan describes the policies governing the county and attempts to establish a direction and reasonable expectations for development. Most of the policies in the plan are focused on the next five to ten years thus assisting the Board of Supervisors, School Board and county staff with their budget direction.

Frederick County also maintains a Capital Improvement Plan updated on an annual basis. The CIP consists of a schedule for major capital expenditures for the county for the ensuing five years. Projects are removed from the plan as they are completed or as priorities change. The plan is intended to assist the Board of Supervisors, School Board and county staff in preparation of the county budget. In addition to determining priorities for capital expenditures, the county must also insure that projects contained within the CIP conform to the Comprehensive Policy Plan.

The following policies are implemented under the county's direction to provide the framework for the county's sound financial position and high public accountability.

### **Programmatic Goals**

The programmatic goals provide multi-year direction guiding the county toward our mission. While they act as targets toward which the county aims its resources, they may not be entirely attainable but are of such importance that they need to be mentioned. We aim to meet our programmatic goals by addressing them through the completion of policy goals.

The County of Frederick will maintain a high quality of service provision, ever increasing with the rate of growth, through support of the following goals:

- Recognition that service demands are increasing, thus new methods must constantly be identified to meet this demand. The county can meet this demand through performing constant evaluation of existing services, departments and systems to determine if reorganization can meet the changing and increasing needs, in addition to new revenues.
- Recognition that growth does not mean a deterioration of existing programs and policies, as they were developed with growth in mind.
- Strive to meet current service needs financially thus not pushing them to the future and addressing them at a crisis level. While maintaining a flexible pose, the county will embrace

existing economic conditions, such as low unemployment, minimal increase in state funding and continued increases in educational needs while preparing for dramatic changes.

- Strive to achieve and maintain within the real estate tax base a 25% Commercial and Industrial base which will match the cost of residential growth.
- Promote a harmonious balance between agricultural practices and residential and commercial development.

With the direction and policy for the future identified, we move to policy goals to foster our programmatic goals and define the framework of the county's overall fiscal management.

### **Policy Goals**

The policy goals provide the framework for the county's overall fiscal management. While aiding in our decision making process, these goals represent guidelines for current budget evaluation, growth management, prioritization, and the setting of our future direction.

- To maintain current and long-term fiscal stability while meeting the demands of growth on all county services.
- Insulate from financial crisis.
- Reduce or eliminate short-term borrowing and maintain the county's bond rating.
- Establish guidelines for debt that do not jeopardize the county's financial position and ensure the continued fiscal stability of county operations. Maintain a low ration of net general obligation debt to assessed value.
- To encourage conservative yet responsible management of resources to meet current and future capital and operation plans.

### **A. General Budget Policies**

- The county will strive to produce a budget where revenues equal expenditures. Non-revenue sources such as reserves may also be considered in order to meet the goal of a balanced budget.
- The county will minimize appropriating budgeted funds that are not balanced with budgeted revenues to avoid future years' negative budget consequences.
- The county will maintain a budgetary control system to help it adhere to the budget for all county departments.
- Structure the budget so that the Board and the general public can establish a relationship between expenditures, revenues and goals.
- The Finance Department will prepare regular reports comparing actual revenues and expenditures to budgeted amounts. The reports are distributed monthly to the departments for review. The Board of Supervisors also receives comparative monthly reports prepared by the Finance Department on the status of several monitored funds.

- A positive cash balance and “safe undesignated fund balance” will always be maintained.
- The budget will be structured so that the Board and the general public can readily establish the relationship between revenues, expenditures and the achievements of service objectives.

**B. Revenue Policies**

- The county will try to maintain a diversified and stable revenue system to shelter it from short run fluctuations in any one revenue source.
- The county will estimate all revenues by an objective analytical process.
- The county will maintain sound appraisal procedures to keep property values correct. Property will be assessed at 100% of fair market value. Property will be reassessed every four years.
- The county will follow an aggressive policy of collecting tax revenues. Tax collections will take advantage of all available legal enforcement powers.

**C. Debt Management Policies**

- The county will confine long-term borrowing to capital improvements that cannot be financed from current revenues except where approved justification is provided.
- When the county finances capital improvements or other proceeds by issuing bonds or entering into capital leases, it will repay the debt in a period not to exceed the expected useful life of the project.
- The county will not use long-term debt for current operations.
- The county currently uses all legally accepted financing options including the State Literary Fund and the Virginia Public School Authority.
- Although the county has not officially adopted a debt per capita policy, administration will monitor the net bonded debt per capita and ration of debt service to general governmental expenditures and provide 10-year comparison information to the governing body.

**D. Capital Policies**

- The county will develop a five-year plan for capital improvements and update it annually.
- The county will make all capital improvements in accordance with an adopted capital improvements program, excluding emergency situations.
- The county will maintain all of its assets at a level adequate to protect the county’s capital investment and to minimize future maintenance and replacement costs.
- The county will identify the estimated costs and potential funding sources for each capital project proposal before it is submitted for approval.
- The county will attempt to determine the least costly financing methods for all new projects.

**E. Reserve Fund Policies**

- Undesignated fund balances at the close of each fiscal year should be equal to no less than 10% of the General Operating Fund revenues.
- The county will maintain self-insurance reserves as established by professional judgment based on the funding techniques utilized and loss records.

**F. Investment Policies**

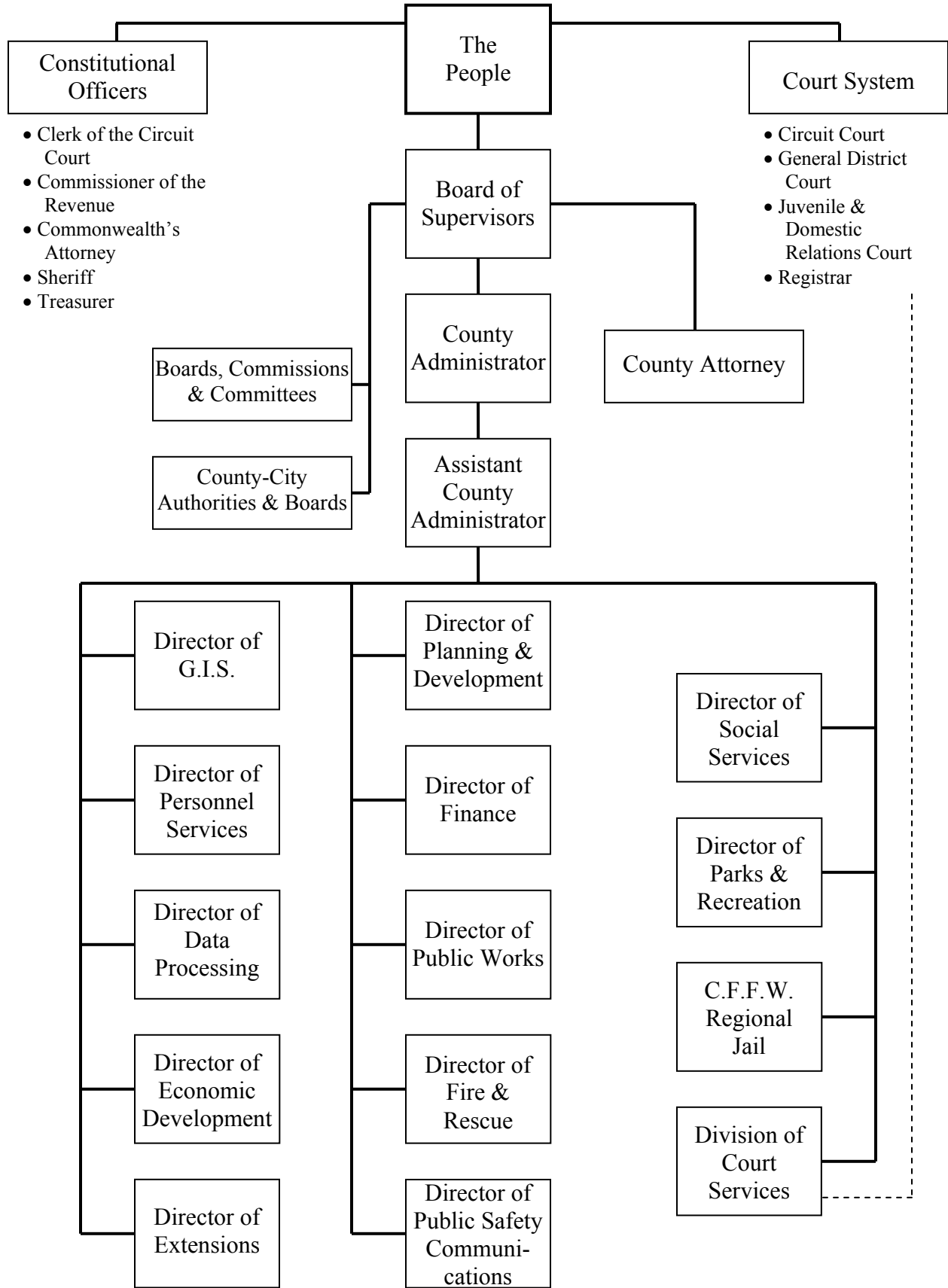
- Disbursement, collection and deposit of funds will be scheduled to ensure maximum cash availability.
- When permitted by law, the county will pool cash from several different funds for investment purposes.
- The county will invest all of its idle cash on a continuous basis. County investments are made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

**Financial Management Policies and Fiscal Year 2008**

With the county's financial management policies as a guide, the Board of Supervisors, School Board and county staff drafted the Fiscal Year 2008 budget under these additional guidelines:

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

# Frederick County ORGANIZATIONAL CHART



# SUMMARY OF THE ADOPTED BUDGET

The Annual Budget adopted for the fiscal year 2007-2008 is hereby presented on a modified accrual basis of accounting which recognizes payables in the accounting period in which the liability is incurred except for long term debt, and receivables in the accounting period in which they become available or measurable. This format provides the citizens of Frederick County with a wide spectrum of information on funds received and expended by the county.

## **I. THE BUDGET PROCESS**

Frederick County's budget is governed by Title 15.2 Chapter 25, section 15.2-2506 of the *Code of Virginia*, as amended. It is the desire of the Board of Supervisors that the county budget process be open, informative and understandable to county citizens.

The budget process began in November, with departments receiving their budget packets and returning them to Finance in early December. The General Fund, Northwestern Regional Adult Detention Center, Landfill, Division of Court Services and Shawneeland budget information was then delivered to the Board of Supervisors and Finance Committee in late December.

Several funding scenarios were given to the Board of Supervisors to assist them in determining the fairest approach to handing the allocation of additional local funding. The scenarios assumed the funding split of 58% to the School Operating Fund and 48% to the General Fund. Scenarios were presented on a scale from minimal funding allocated to a 20 cent real estate tax increase to assist in funding both the School Operating Fund and General Fund.

	No Tax Increase Scenario A	No Tax Increase Scenario B	2.5 cent RE Tax Increase Scenario C	7.5 cent RE Tax Increase Scenario D	12.5 cent RE Tax Increase Scenario E	20 cent RE Tax Increase Scenario F
FY 08 Additional Revenue	10,176,156	10,176,156	10,176,156	10,176,156	10,176,156	10,176,156
FY 07 Funding From Fund Balance	5,851,964	5,851,964	5,851,964	5,851,964	5,851,964	5,851,964
FY 07 Additional Funds Available	4,324,192	4,324,192	4,324,192	4,324,192	4,324,192	4,324,192
FY 08 Proposed Tax Increase	0	0	1,812,500	5,437,500	9,062,500	14,500,000
Proposed FY 08 Fund Balance Funding – Operating	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
Proposed FY 08 Fund Balance Funding – Capital	0	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Amended FY 08 Additional Funds Available	9,324,192	10,824,192	12,636,692	16,261,692	19,886,692	25,324,192
<b><u>ALLOCATION OF ADDITIONAL LOCAL FUNDING</u></b>						
School Operating	4,357,692	4,357,692	5,408,942	7,511,442	9,613,941	12,767,691
School Debt	273,685	273,685	273,685	273,685	273,685	273,685
School Capital	0	750,000	750,000	750,000	750,000	750,000
General Fund Operating	3,155,569	3,155,569	3,916,819	5,439,319	6,961,820	9,245,570
General Fund Debt	1,537,246	1,537,246	1,537,246	1,537,246	1,537,246	1,537,246
General Fund Capital	0	750,000	750,000	750,000	750,000	750,000
	9,324,192	10,824,192	12,636,692	16,261,692	19,886,692	25,324,192

The above scenarios were created with the following assumptions:

- Revenue from tax increase does not recognize the windfall in the prior budget year.
- The Operating split is 58% to Schools and 42% to General Fund.
- The General Fund Debt increase is for the Public Safety Center and Animal Shelter.
- If available, proffers fund balance may be substituted for Unreserved Fund Balance.
- School Funds represent local funds only. Increase in revenue from other sources including state and federal, are not reflected in the above amounts.

After deliberations, the Board of Supervisors decided to advertise the Public Hearing at a 52 ½ real estate tax rate using the funding arrangement described in Scenario B above. This scenario gives an additional \$4.3 million above the approved FY 2007 budget to the School Operating Fund as well as \$750,000 towards funding of capital purchases for the school system. In this scenario, the General Fund receives an additional \$3.1 million above the approved FY 2007 budget as well as \$750,000 towards capital purchases. This scenario pays back the General Fund balance for the \$5.8 million that was taken to balance the FY 2007 budget; however, \$6.5 million is taken from fund balance to balance the FY 2008 budget.

The Public Hearing on the FY 2007-2008 Budget was held on March 28, 2007 to very little fanfare and public criticism.

The FY 2007-2008 Budget was then approved on April 11, 2007 with no changes made to the funding split between the School Board budget and the General Fund budget.

## **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 stat the governing body's intent to amend the budget and include a brief synopsis of the proposed budget amendment. The county may adopt such amendment at the advertised meeting, after first providing a public hearing during such meeting on the proposed budget amendments.

The Board of Supervisors has authorized the County Administrator to approve appropriation transfers within an individual department with no limitations. Approval from the department head and County Administrator must be received for all transfers. Inter-departmental transfers are subject to a \$25,000 per fiscal year limitation.

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



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

- A.** The FY 2008 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 2008 budget has been prepared under the format as required by the Commonwealth of Virginia for comparative financial reporting purposes.
- C.** The budget is a document for informative and fiscal planning purposes only. The Board of Supervisors must officially adopt a budget for each fiscal year after a duly called public hearing and discussion of the proposed budget has been held. The fiscal year begins July 1 and ends June 30.
- D.** The budgeting process includes many important decisions. First, it affords an opportunity for the county departments, offices and agencies to do an internal and a combined analysis regarding their activities and goals. Second, the governing body has an opportunity to digest both departmental objectives and goals and citizen output. Third, the county's plans and programs are tempered into a fiscal document which projects the necessary revenue needed to meet the proposed expenditures.
- E.** In the final analysis, the adopted budget document is the vehicle through which public policy is put in to effect through the planned expenditure of public funds.

### **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 prior voter referendum.

At June 30, 2006, the county had a number of bonded debt issues outstanding in the amount of \$144,413,506. 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, 2006, the county's net general obligation debt was 1.74% 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 a regional library, public safety building and animal shelter, school construction is the only "debt service" that the county currently undertakes. School construction debt continues to pose budget concerns since most of the funding source is local.

## **Budget Calendar FY 2007 – 2008**

<b>Month</b>	<b>Action</b>
November 1, 2006	Directors receive budget instructions for submitting request
November, 2006	Directors prepare budgets
December 6, 2006	Budget submissions due to Finance Department to prepare budget packets for Board of Supervisors and Finance Committee
December, 2006	Distribution of budget packets to Board of Supervisors and Finance Committee; County Administrator conducts preliminary review of budgets submitted by Directors
February, 2007	Proposed budget decisions and preparation of proposed budget
March 16, 2007	Budget advertised in newspaper
March 28, 2007	FY 2007 – 2008 Budget Public Hearing
April 11, 2007	FY 2007 – 2008 Budget Adoption
May-July, 2007	Preparation of Adopted Budget Document and submission of budget for award
July 1, 2007	Implementation of Fiscal Year 2007 – 2008

**Frederick County, Virginia**

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

**June 30, 2006**

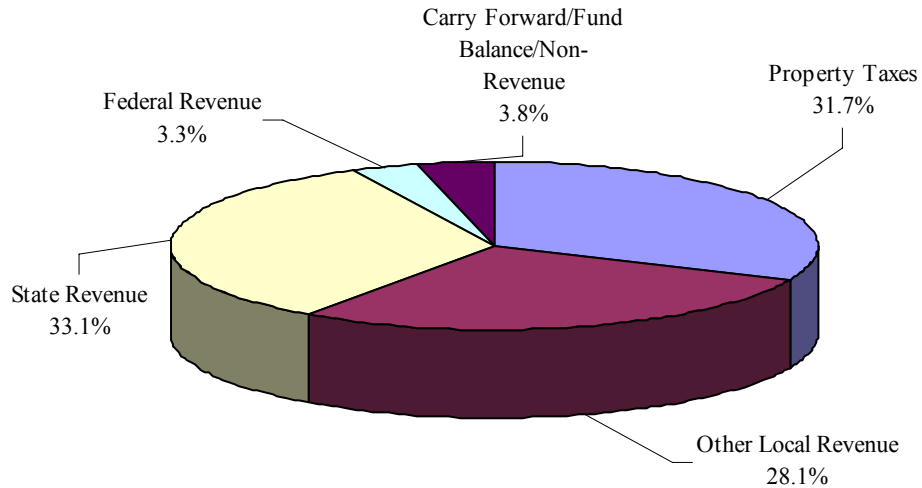
<b>Year Ending June 30</b>	<b>Long-term Debt</b>		<b>Capital Leases</b>	
	<b>Principal</b>	<b>Interest</b>	<b>Principal</b>	<b>Interest</b>
2007	9,128,182	6,955,104	36,704	1,446
2008	9,358,751	6,400,458	9,432	106
2009	9,299,905	5,933,905	--	--
2010	9,144,647	5,468,461	--	--
2011	8,936,496	5,019,697	--	--
2012 - 2016	39,032,413	19,106,554	--	--
2017 - 2021	31,183,871	10,528,990	--	--
2022 - 2026	17,469,241	4,268,794	--	--
2027 - 2031	4,985,000	2,087,357	--	--
2032 - 2036	5,875,000	863,313	--	--
<b>Total</b>	<b>\$144,413,506</b>	<b>\$66,632,633</b>	<b>\$46,136</b>	<b>\$1,552</b>

**Frederick County, Virginia**  
**Statement of Long-Term Indebtedness**  
**Year Ending June 30, 2005**

Description	Authorized And Issued	Prior Year Payments	Balance July 1 2006	Incurred During 2006-07	Total Columns 3 & 4	Principal Paid During 2006-07	Outstanding June 30 2007
<b>School Debt Fund</b>							
Armel/Gainesboro	2,010,000	1,430,000	580,000		580,000	110,000	470,000
Sherando/Park Project	5,350,000	3,970,000	1,380,000		1,380,000	265,000	1,115,000
FCMS Renovations	755,132	484,103	271,029		271,029	41,636	229,393
Sherando High School	3,820,000	2,720,000	1,100,000		1,100,000	185,000	915,000
Sherando High School	5,740,000	4,035,000	1,705,000		1,705,000	280,000	1,425,000
Refinanced Bonds	21,705,000	17,570,000	4,135,000		4,135,000	930,000	3,205,000
School Bonds	990,000	990,000	0		0	0	0
Stonewall/Senseny/Adm/Red	3,700,000	1,850,000	1,850,000		1,850,000	185,000	1,665,000
Stonewall/Senseny Road	1,200,000	540,000	660,000		660,000	60,000	600,000
Stonewall	1,355,000	560,000	795,000		795,000	70,000	725,000
Armel/Middletown Addition	3,200,000	1,120,000	2,080,000		2,080,000	160,000	1,920,000
Orchard View Elementary	4,650,000	1,410,000	3,240,000		3,240,000	235,000	3,005,000
Orchard View Elementary	4,100,000	1,230,000	2,870,000		2,870,000	205,000	2,665,000
3rd HS/Land 11th Elem/4th MS	18,600,000	4,800,000	13,800,000		13,800,000	1,200,000	12,600,000
Millbrook High School	6,150,000	1,240,000	4,910,000		4,910,000	310,000	4,600,000
MHS/JWMS Renovation	8,385,000	1,260,000	7,125,000		7,125,000	420,000	6,705,000
MHS, JWMS, 4th MS	3,315,000	510,000	2,805,000		2,805,000	165,000	2,640,000
Millbrook High School	3,782,296	526,079	3,256,217		3,256,217	177,347	3,078,870
MHS, JWMS	12,655,000	1,270,000	11,385,000		11,385,000	635,000	10,750,000
Byrd Middle School	5,980,000	600,000	5,380,000		5,380,000	300,000	5,080,000
Byrd MS, 11th Elementary	8,580,000	430,000	8,150,000		8,150,000	430,000	7,720,000
Byrd MS, 11th Elementary	8,550,000	430,000	8,120,000		8,120,000	430,000	7,690,000
Byrd MS, 11th Elementary	5,995,000	0	5,995,000		5,995,000	300,000	5,695,000
Evendale (11th Elementary)	5,685,000	0	5,685,000		5,685,000	285,000	5,400,000
Evendale, Gainesboro Replace	6,305,000	0	6,305,000		6,305,000	0	6,305,000
Gainesboro Replacement	5,830,000	0	0	5,830,000	5,830,000	0	5,830,000
Gainesboro Replacement	4,370,000	0	0	4,370,000	4,370,000	0	4,370,000
<b>State Literary Fund Loans</b>							
NREP	1,000,000	950,000	50,000		50,000	50,000	0
Indian Hollow Elem. School	2,000,000	1,700,000	300,000		300,000	100,000	200,000
D.J. Howard Addition	540,600	459,510	81,090		81,090	27,030	54,060
Middletown Elem. School	1,839,424	1,380,000	459,424		459,424	92,000	367,424
Redbud Run Elem. School	5,000,000	2,250,000	2,750,000		2,750,000	250,000	2,500,000
Sherando High Addition	1,500,052	675,018	825,034		825,034	75,002	750,032
James Wood High Addition	2,142,948	964,323	1,178,625		1,178,625	107,147	1,071,478
Stonewall Elem. School	4,640,000	1,856,000	2,784,000		2,784,000	232,000	2,552,000
Senseny Road Addition	3,000,000	1,200,000	1,800,000		1,800,000	150,000	1,650,000
<b>Other Indebtedness</b>							
DJ Howard Buyout	2,597,500	2,597,500	0		0	0	0
<b>TOTAL</b>	<b>187,017,952</b>	<b>63,007,533</b>	<b>113,810,419</b>	<b>10,200,000</b>	<b>124,010,419</b>	<b>8,462,162</b>	<b>115,548,257</b>

## FY 2007-2008 Total County Revenues

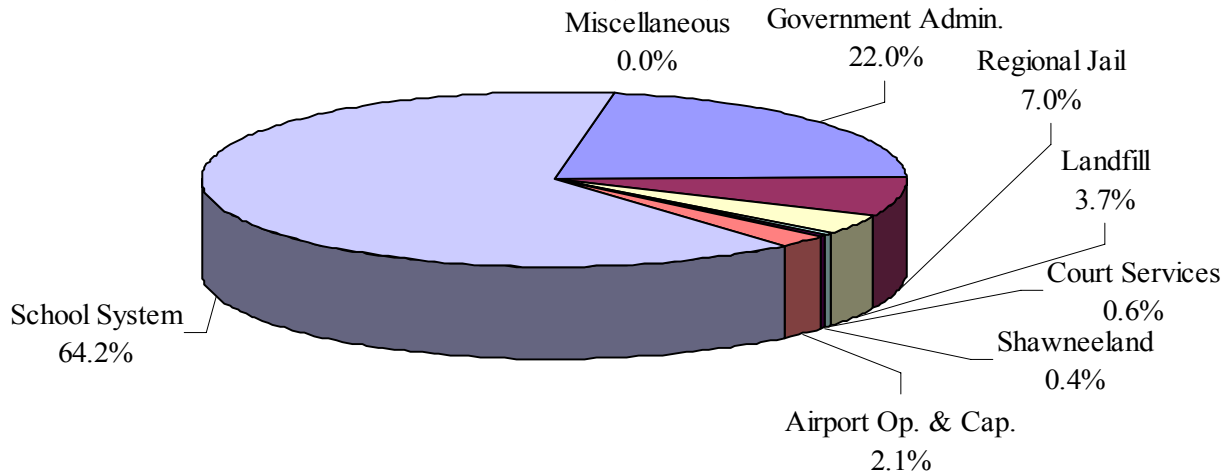
### \$245,843,255



	2005-06 Budgeted	2005-06 Actual	2006-07 Budgeted	2006-07 Estimated	2007-08 Adopted	% of Total
<b>Total County Revenues</b>						
<b>Local Revenue</b>						
Property Taxes	69,259,274	74,439,864	71,503,000	77,038,823	77,818,000	31.7%
Other Local Revenue	41,641,487	54,167,416	53,687,945	58,086,082	59,721,374	24.3%
Other Local Revenue - School Funds	8,262,118	7,821,458	9,254,983	8,859,221	9,329,428	3.8%
Subtotal	119,162,879	136,428,738	134,445,928	143,984,126	146,868,802	59.7%
<b>State Revenue</b>						
General Fund	6,682,077	5,387,227	7,848,782	8,334,643	8,603,422	3.5%
School Funds	53,495,221	53,193,188	62,374,687	62,348,691	65,176,479	26.5%
Other Funds	5,579,700	5,834,608	6,721,969	7,064,615	7,653,436	3.1%
Subtotal	65,756,998	64,415,023	76,945,438	77,747,949	81,433,337	33.1%
<b>Federal Revenue</b>						
General Fund	201,755	3,119,480	267,593	346,335	237,593	0.1%
School Funds	5,900,313	5,504,384	5,968,783	5,987,724	5,695,728	2.3%
Other Funds	755,600	244,737	1,201,200	1,873,727	2,173,500	0.9%
Subtotal	6,857,668	8,868,601	7,437,576	8,207,786	8,106,821	3.3%
<b>Carry Forward/Fund Balance/Non-Revenue</b>						
General Fund	6,367,443	6,367,443	5,851,964	5,851,964	6,500,000	2.6%
School Funds	1,633,524	421,320	1,454,128	2,700,812	2,123,598	0.9%
Other Funds	2,890,787	1,658,117	3,937,218	2,788,609	810,697	0.3%
Subtotal	10,891,754	8,446,880	11,243,310	11,341,385	9,434,295	3.8%
<b>Total Revenue</b>	<b>202,669,299</b>	<b>218,159,242</b>	<b>230,072,252</b>	<b>241,281,246</b>	<b>245,843,255</b>	<b>100.0%</b>

# FY 2007-2008 Total County Expenditures

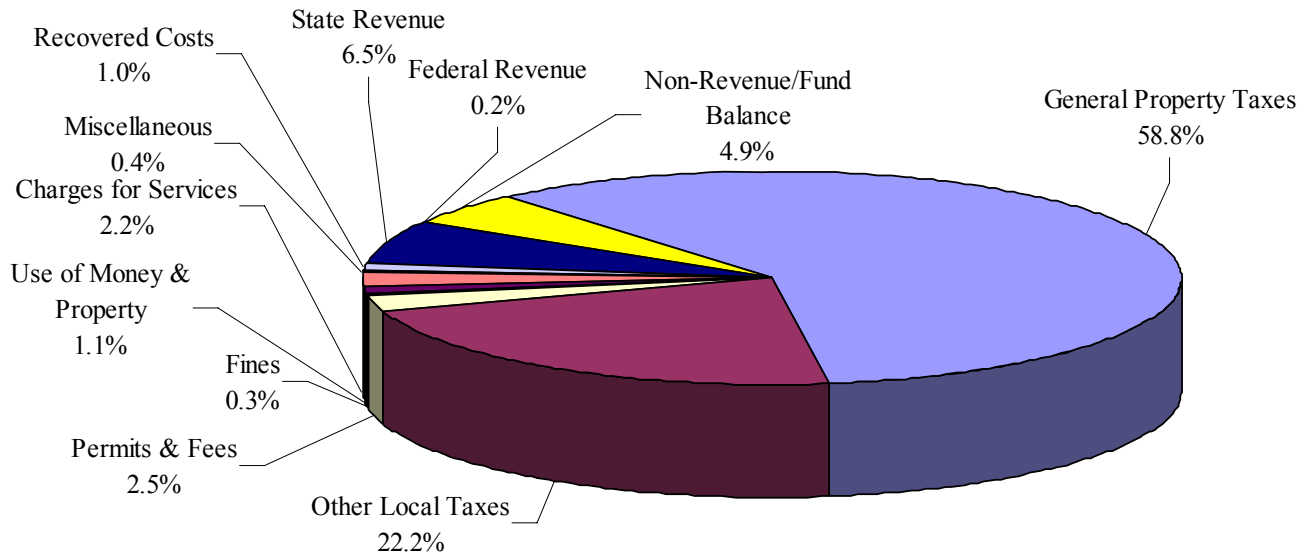
## \$245,843,255



	2005-06 Budgeted	2005-06 Actual	2006-07 Budgeted	2006-07 Estimated	2007-08 Adopted	% of Total
<b>Total County Expenditures</b>						
<b>General Government</b>						
Administration	6,086,159	6,066,890	6,492,346	6,546,716	7,339,828	3.0%
Judicial Administration	1,644,558	1,713,183	1,840,900	1,979,824	2,058,086	0.8%
Public Safety	15,408,534	17,244,848	18,153,082	19,301,178	20,011,347	8.1%
Public Works	3,551,218	3,334,630	3,897,695	3,362,470	4,902,593	2.0%
Health/Welfare	5,673,907	5,814,425	6,692,735	6,036,969	7,047,695	2.9%
Community College	57,106	473,146	60,265	60,265	73,847	0.0%
Parks, Recreation & Cultural	4,642,641	4,587,828	5,296,845	5,419,504	5,691,654	2.3%
Community Development	2,565,557	2,281,740	3,041,140	2,757,664	2,916,823	1.2%
Miscellaneous	2,361,541	5,787,681	2,816,544	4,028,471	4,108,790	1.7%
Subtotal	41,991,221	47,304,371	48,291,552	49,493,061	54,150,663	22.0%
<b>Other Funds</b>						
Regional Jail	11,848,786	11,637,238	16,327,640	16,372,375	17,250,553	7.0%
Landfill	9,354,058	4,432,104	9,573,521	9,191,143	9,016,193	3.7%
Division of Court Services	1,295,876	1,222,030	1,303,985	1,243,032	1,451,196	0.6%
Shawneeland Sanitary District	622,413	582,455	1,319,710	1,127,069	1,020,742	0.4%
Airport Operating & Capital	2,844,494	2,917,372	3,370,540	3,238,583	5,080,276	2.1%
Miscellaneous	10,000	1,636	10,000	9,552	10,000	0.0%
Subtotal	25,975,627	20,792,835	31,905,396	31,181,754	33,828,960	13.8%
<b>School System</b>						
School Funds	121,019,612	118,455,615	135,938,234	137,463,418	143,744,467	58.5%
Debt Service Fund	13,682,839	13,635,646	13,937,070	13,937,070	14,119,165	5.7%
Subtotal	134,702,451	132,091,261	149,875,304	151,400,488	157,863,632	64.2%
<b>Total Expenditures*</b>	<b>202,669,299</b>	<b>200,188,467</b>	<b>230,072,252</b>	<b>232,075,303</b>	<b>245,843,255</b>	<b>100.0%</b>
<b>*Excludes transfers</b>						

# FY 2007-2008 General Fund Revenues

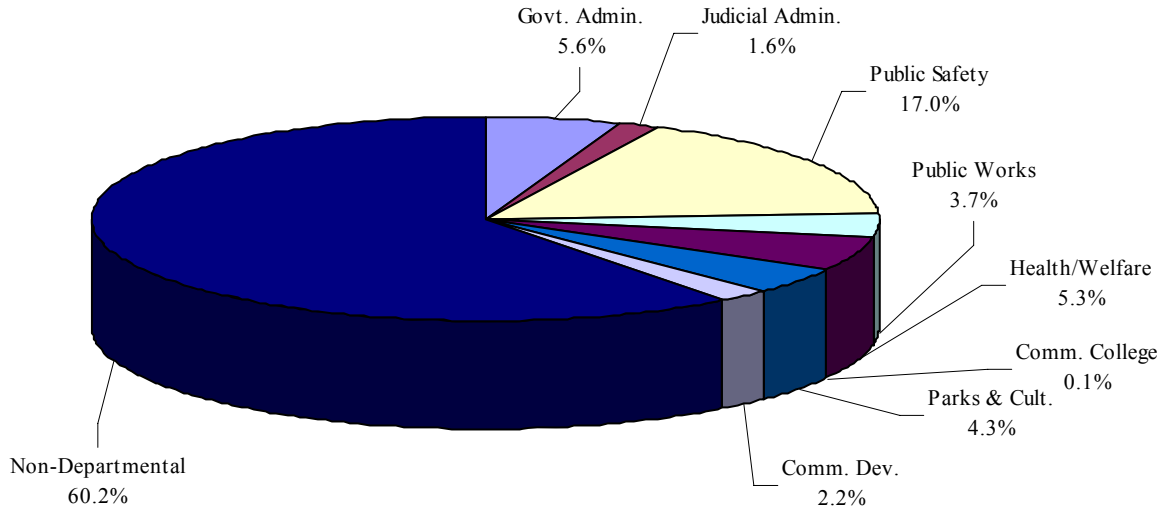
## \$132,311,207



General Fund Revenues	2005-06 Budgeted	2005-06 Actual	2006-07 Budgeted	2006-07 Estimated	2007-08 Adopted	% of Total
<b>Local Revenue</b>						
General Property Taxes	69,259,274	74,439,864	71,503,000	77,038,823	77,818,000	58.8%
Other Local Taxes	19,400,160	26,026,609	26,894,990	27,175,237	29,418,972	22.2%
Permits and Privilege Fees	2,203,342	3,186,464	3,231,542	3,325,251	3,263,680	2.5%
Fines and Forfeitures	505,835	210,902	264,098	215,604	348,708	0.3%
Use of Money and Property	374,580	1,451,957	662,921	2,894,989	1,424,997	1.1%
Charges for Services	2,363,221	2,726,522	2,842,363	2,663,873	2,849,368	2.2%
Miscellaneous	56,273	247,010	164,755	245,923	463,680	0.4%
Recovered Costs	1,983,546	2,827,607	1,862,495	2,243,411	1,382,787	1.0%
Subtotal	96,146,231	111,116,935	107,426,164	115,803,111	116,970,192	88.4%
<b>State Revenue</b>						
Non-Categorical Aid	246,000	224,698	425,545	350,051	208,344	0.2%
Shared Expenses	2,573,660	3,179,139	2,917,904	3,418,433	3,643,156	2.8%
Categorical Aid	3,862,417	1,983,390	4,505,333	4,566,159	4,751,922	3.6%
Subtotal	6,682,077	5,387,227	7,848,782	8,334,643	8,603,422	6.5%
<b>Federal Revenue</b>						
Categorical Aid	201,755	3,119,480	267,593	346,335	237,593	0.2%
<b>Non-Revenue/Fund Balance</b>	6,367,443	6,367,443	5,851,964	5,851,964	6,500,000	4.9%
<b>Total General Fund Revenues</b>	<b>109,397,506</b>	<b>125,991,085</b>	<b>121,394,503</b>	<b>130,336,053</b>	<b>132,311,207</b>	<b>100.0%</b>

# FY 2007-2008 General Fund Expenditures

## \$132,311,207



General Fund Expenditures	2005-06 Budgeted	2005-06 Actual	2006-07 Budgeted	2006-07 Estimated	2007-08 Adopted	% of Total
<b>Functional Areas</b>						
Administration	6,155,371	6,136,102	6,590,744	6,697,981	7,470,931	5.6%
Judicial Administration	1,644,558	1,713,183	1,840,900	1,979,824	2,058,086	1.6%
Public Safety	17,334,332	19,093,852	20,334,912	21,483,008	22,502,389	17.0%
Public Works	3,551,218	3,334,630	3,897,695	3,362,470	4,902,593	3.7%
Health/Welfare	5,673,907	5,814,425	6,692,735	6,036,969	7,047,695	5.3%
Community College	57,106	473,146	60,265	60,265	73,847	0.1%
Parks, Recreation & Cultural	4,642,641	4,587,828	5,296,845	5,419,504	5,691,654	4.3%
Community Development	2,565,557	2,281,740	3,041,140	2,757,664	2,916,823	2.2%
Subtotal	41,624,690	43,434,906	47,755,236	47,797,685	52,664,018	39.8%
<b>Non-Departmental</b>						
Merit/Fringe Benefit/COLA Reserve	1,027,966	929,175	1,345,000	1,345,000	1,400,000	1.1%
Operational Contingency Reserve	300,000	212,275	300,000	300,000	0	0.0%
Transfer to School Operating Fund	52,972,510	53,180,666	58,303,146	58,504,673	62,996,099	47.6%
Transfer to School Capital Fund	1,000,000	1,860,437	665,701	1,287,988	750,000	0.6%
Transfer to School Debt Service Fund	11,438,765	11,438,765	11,853,876	11,853,876	11,792,300	8.9%
Transfer to Capital Projects Fund	0	3,583,240	0	1,211,927	0	0.0%
Transfer to Debt Service - County	1,033,575	1,062,991	1,171,544	1,171,544	2,708,790	2.0%
Subtotal	67,772,816	72,267,549	73,639,267	75,675,008	79,647,189	60.2%
<b>Total General Fund Expenditures</b>	<b>109,397,506</b>	<b>115,702,455</b>	<b>121,394,503</b>	<b>123,472,693</b>	<b>132,311,207</b>	<b>100.0%</b>



**FY 2007-2008**  
**Budget Summary by Category**

<b>Fund and Department</b>	<b>Personnel Expenses</b>	<b>Operating Expenses</b>	<b>Capital Expenses</b>
<b>General Fund:</b>			
Board of Supervisors	163,225	89,842	0
County Administrator	481,559	22,161	0
Human Resources	275,854	96,659	0
Independent Auditor	0	55,000	0
Commissioner of the Revenue	1,209,767	88,930	12,500
Board of Assessors	0	0	0
Treasurer	763,693	222,600	10,000
Finance	550,332	44,255	4,900
Information Technology	619,856	101,298	89,152
Geographic Information Systems	256,153	73,300	9,500
Other	0	2,017,064	600
Electoral Board	35,302	24,965	6,900
Registrar	129,544	14,460	1,560
Circuit Court	0	48,300	0
General District Court	245	6,102	4,000
J & D Relations Court	1,500	6,850	6,500
Clerk of Circuit Court	548,357	82,477	10,000
Law Library	0	7,200	0
Detox Center	0	45,780	0
Commonwealth Attorney	1,091,210	69,655	11,660
Victim Witness Program	108,325	9,925	0
Sheriff	8,119,114	1,048,297	399,878
Volunteer Fire Departments	31,423	769,111	0
Ambulance And Rescue Service	0	415,979	0
Public Safety Contributions	0	2,881,502	0
Juvenile Court Probation	96,484	78,968	3,000
Inspections	1,374,746	125,174	17,775
Medical Examiner	0	1,200	0
Fire and Rescue	5,189,720	548,934	144,800
Public Safety Communications	849,694	352,035	54,555
Road Administration	0	30,475	0
Street Lights	0	30,340	0
General Engineering	431,371	52,498	3,800

**FY 2007-2008**  
**Budget Summary by Category**

<b>Fund and Department</b>	<b>Personnel Expenses</b>	<b>Operating Expenses</b>	<b>Capital Expenses</b>
Refuse Collection	523,250	868,782	118,052
Refuse Disposal	0	832,320	0
Litter Control	0	13,950	0
Maintenance Administration	401,562	17,693	4,800
County Office Buildings	0	1,073,144	53,200
Animal Shelter	331,525	115,831	0
Local Health Department	0	347,456	0
Northwestern Community Services	0	298,427	0
Social Services – Administration	3,371,058	266,266	256,750
Public Assistance	0	1,937,139	0
State and Local Hospitalization	0	33,000	0
Area Agency on Aging	0	57,599	0
Property Tax Relief	0	480,000	0
Community College	0	73,847	0
Parks Administration	451,831	163,240	6,301
Parks Maintenance	795,962	32,080	0
Recreation Centers	1,552,199	506,678	29,550
Clearbrook Park	110,317	318,143	89,371
Sherando Park	145,016	281,066	162,375
Regional Library	0	1,047,525	0
Planning and Development	1,002,174	191,384	41,600
EDC	260,904	492,170	22,577
Zoning Board	2,520	4,300	0
Building Appeals Board	150	400	0
NSV Regional Commission	0	31,065	0
Gypsy Moth/Biosolids	68,998	277,116	800
Soil and Water Conservation District	321,896	10,000	0
Extensions	93,046	93,723	2,000
Transfers	0	79,647,189	0
<b>General Fund Total</b>	<b>31,759,882</b>	<b>98,972,869</b>	<b>1,578,456</b>
<b>Regional Jail Fund</b>	<b>12,567,057</b>	<b>4,492,088</b>	<b>191,408</b>

**FY 2007-2008**  
**Budget Summary by Category**

<b>Fund and Department</b>	<b>Personnel Expenses</b>	<b>Operating Expenses</b>	<b>Capital Expenses</b>
<b>Landfill Fund</b>	<b>1,753,158</b>	<b>3,694,535</b>	<b>3,568,500</b>
<b>Division of Court Services Fund:</b>			
Alcohol Safety Action Program	358,630	196,805	19,600
Administration	194,689	0	0
“Starting Point” Public Inebriate Center	323,806	64,672	500
Community Corrections Program	222,868	58,872	10,754
<b>Court Services Fund Total</b>	<b>1,099,993</b>	<b>320,349</b>	<b>30,854</b>
<b>Shawneeland Sanitary District Fund</b>	<b>331,822</b>	<b>367,920</b>	<b>321,000</b>
<b>Airport Operating Fund</b>	<b>632,406</b>	<b>2,082,200</b>	<b>251,945</b>
<b>Unemployment Compensation Fund</b>	<b>0</b>	<b>10,000</b>	<b>0</b>
<b>Consolidated Services Fund</b>	<b>0</b>	<b>300,000</b>	<b>0</b>
<b>School Operating Fund:</b>			
School Instruction	93,458,526	8,865,239	1,264,304
Admin./Attendance and Health Services	5,956,543	537,204	5,500
Pupil Transportation Services	5,927,277	1,328,515	891,529
Operation & Maintenance Services	5,719,920	5,776,262	124,500
Facilities	239,436	68,000	0
<b>School Operating Fund Total</b>	<b>111,301,702</b>	<b>16,575,220</b>	<b>2,285,833</b>
<b>School Debt Service Fund</b>	<b>0</b>	<b>14,119,165</b>	<b>0</b>
<b>School Transfers</b>	<b>0</b>	<b>517,662</b>	<b>0</b>
<b>School Food Service Fund</b>	<b>2,471,263</b>	<b>2,130,261</b>	<b>877,681</b>
<b>School Textbook Fund</b>	<b>25,739</b>	<b>1,392,491</b>	<b>0</b>
<b>School Trust Funds</b>	<b>0</b>	<b>1,100</b>	<b>0</b>
<b>School Capital Fund</b>	<b>0</b>	<b>770,000</b>	<b>280,000</b>
<b>NREP Operating Fund</b>	<b>4,134,005</b>	<b>793,438</b>	<b>385,884</b>
<b>NREP Textbook Fund</b>	<b>0</b>	<b>30,000</b>	<b>0</b>
<b>Airport Capital Fund</b>	<b>0</b>	<b>15,000</b>	<b>2,098,725</b>

## V. IMPACT OF THE FY 2007-2008 BUDGET

### EXPENDITURES

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

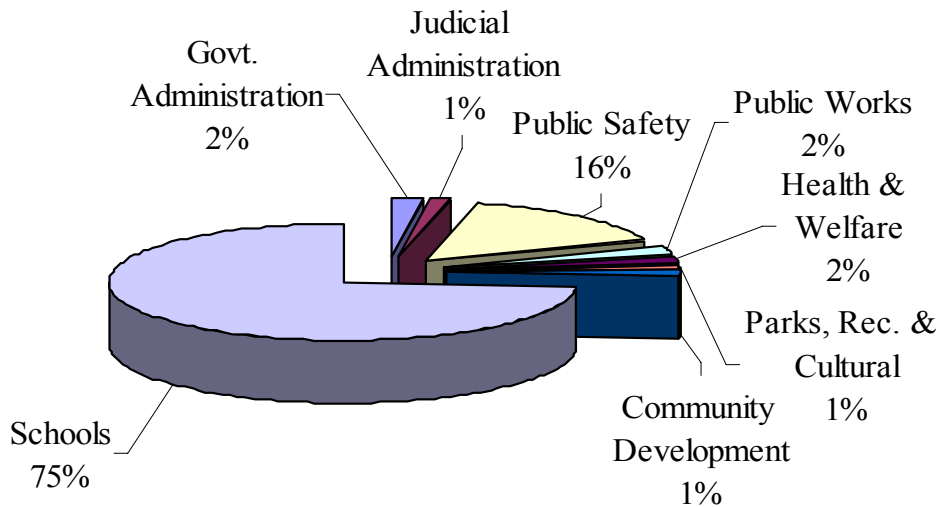
#### **BUDGETED PERSONNEL**

<u>DEPARTMENT</u>	<u># OF EMPLOYEES FY 2005-06</u>	<u># OF EMPLOYEES FY 2006-07</u>	<u># OF EMPLOYEES FY 2007-08</u>	<u>FY 2008 CHANGE</u>
Board of Supervisors	1	1	1	
County Administrator	5	5	5	
Human Resources	4	4	4	
Commissioner of the Revenue	16	17	22	5
Treasurer	11	12	12	
Finance	7	7	7	
Data Processing	4	5	7	2
G. I. S.	4	4	4	
Registrar	2	2	2	
Clerk of the Circuit Courts	7	7	9	2
Commonwealth Attorney	10	11	11	
Victim Witness Program	2	2	2	
Sheriff	112	118	123.5	5.5
Juvenile Court Probation	2	2	2	
Inspections	17	25	23	-2
Fire and Rescue	68	77	79.5	2.5
Public Safety Communications	13	15	15	
General Engineering	6	6	7	1
Refuse Collection	2	2	2	
Maintenance	5	5	8	3
Animal Shelter	5	6	7	1
Social Services	52	57	57	
Parks and Recreation	30	40	41	1
Planning	13	14	14	
EDC	3	3	3	
Gypsy Moth/Biosolids	1	1	1	
Soil & Water Conservation	6	6	6	
Extensions	2	2	2	
Regional Jail	154	187	195	8
Landfill	27	31	31	
Division of Court Services	19	19	20	1
Shawneeland Sanitary District	6	6	6	
Airport	9	12	13	1
<b>SUBTOTAL</b>	<b>625</b>	<b>711</b>	<b>742</b>	<b>31</b>
Schools	1,965	2,057	2,100	43
<b>GRAND TOTAL</b>	<b>2,590</b>	<b>2,768</b>	<b>2,842</b>	<b>74</b>

The reasons for the change in personnel are described below:

- A new Assessor, Data Collector and Account Clerk were added during FY 2007 and two additional Account Clerks are included for FY 2008 for the Commissioner of the Revenue Office.
- A Systems Analyst and a Network Analyst have been added to the Information Technology Department for FY 2008.
- Two Cashiers were added to the Clerk of the Circuit Court during FY 2007.
- Two Deputies were added during FY 2007 and two Investigators, one Deputy and an Office Assistant position split with Fire and Rescue are included for FY 2008 for the Sheriff's Office.
- A Resource Management Specialist and an Emergency Management Specialist as well as the Office Assistant position to be split with the Sheriff's Office have been added for FY 2008 to the Fire and Rescue budget.
- Two Custodians and a Maintenance Supervisor were added to the Maintenance Department in FY 2007.
- An Office Assistant has been added to the Animal Shelter budget for FY 2008.
- Five Social Workers were added to the Social Services budget for FY 2007.
- One Recreation Technician has been added in FY 2008 to the Parks and Recreation budget.
- One Nurse/LPN, one Inmate Records Clerk and a Case Manager were added to the Regional Jail during FY 2007. Four Correctional Officers and one Nurse/LPN are being added in FY 2008.
- A Case Manager was added to the Division of Court Services budget during FY 2007.
- An Airport Laborer is being added to the Airport's budget in FY 2008.
- 22.5 positions, four transportation positions, four and one half operations and maintenance positions, 1.3 food service positions and 2.5 NREP positions have been included in the FY 2008 budget. 6.8 instructional positions, 2.2 administration/attendance and health positions, one transportation position, 1.5 facilities positions, three school food service positions and a secretary reclassification to the textbook fund were added during FY 2007. The preschool program at NREP was restructured, eliminating the need to fill 6.2 vacancies.

### Employees by Category



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

DEPARTMENT	FY 2004-05	FY 2005-06	FY 2006-07
Board of Supervisors	2	3	2
Commissioner of the Revenue	2	1	1
Treasurer	1	2	1
Registrar	4	2	2
Clerk	8	15	9
Commonwealth Attorney	4	4	3
Sheriff	12	12	15
Juvenile Court Probation	0	0	1
Inspections	4	7	5
Fire and Rescue	22	27	21
Public Safety Communications	2	3	2
Refuse Collection	22	26	24
Maintenance	7	6	7
Animal Shelter	2	4	4
Parks and Recreation	321	441	272
Planning	1	1	1
EDC	2	3	2
Gypsy Moth Program	2	3	5
Soil and Water Conservation	0	1	1
Regional Jail	3	3	2
Landfill	8	1	9
Division of Court Services	18	15	14
Shawneeland Sanitary District	0	0	1
Schools*	600	647	647
<b>GRAND TOTAL</b>	<b>1,047</b>	<b>1,227</b>	<b>1,051</b>

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

**EXPENDITURES BY SOURCE**

	2006-07 Adopted	06-07 % of Total	2007-08 Adopted	07-08 % of Total	% Change
General Government	\$6,492,346	2.82%	\$7,339,828	2.99%	13.05%
Judicial Administration	1,840,900	0.80%	2,058,086	0.84%	11.80%
Public Safety	18,153,082	7.89%	20,011,347	8.14%	10.24%
Public Works	3,897,695	1.69%	4,902,593	1.99%	25.78%
Health/Welfare	6,692,735	2.91%	7,047,695	2.87%	5.30%
Community College	60,265	0.03%	73,847	0.03%	22.54%
Parks, Recreation & Cultural	5,296,845	2.30%	5,691,654	2.32%	7.45%
Community Development	3,041,140	1.32%	2,916,823	1.19%	-4.09%
Non-Departmental	2,816,544	1.22%	4,108,790	1.67%	45.88%
Regional Jail	16,327,640	7.10%	17,250,553	7.02%	5.65%
Landfill	9,573,521	4.16%	9,016,193	3.67%	-5.82%
Division of Court Services	1,303,985	0.57%	1,451,196	0.59%	11.29%
Shawneeland Sanitary District	1,319,710	0.57%	1,020,742	0.42%	-22.65%
Airport Operating & Capital	3,370,540	1.46%	5,080,276	2.07%	50.73%
School Funds	135,938,234	59.09%	143,744,467	58.47%	5.74%
School Debt Service	13,937,070	6.06%	14,119,165	5.74%	1.31%
Unemployment Fund	10,000	0.00%	10,000	0.00%	0.00%
<b>Total*</b>	<b>\$230,072,252</b>	<b>100.0%</b>	<b>\$245,843,255</b>	<b>100.0%</b>	<b>6.85%</b>

\*Less transfers between funds

Listed below are highlights of major shifts in expenditures relative to the FY 2007-2008 Adopted Budget:

**General Government Administration:** Expenditures in this category increased by 13.05%, or \$847,482. Salaries and fringes increased by \$692,618. This amount includes two new Account Clerks in the Commissioner of the Revenue's Office and a Systems Analyst and Network Analyst in the Information Technology Department. A new Human Resources software package is budgeted in FY 2008 for \$38,000. A dedicated G.I.S. web server as well as G.I.S. software licenses and software maintenance are being purchased in FY 2008 at a cost of \$43,500. The budget amount for retiree health insurance increased by \$30,000. Expenses such as travel and contractual services increased in several departments by \$23,000.

**Judicial Administration:** This category's expenditures increased by \$217,186, or 11.80%. Salaries and fringes increased by \$204,000 which includes two new positions hired in the Clerk's Office during FY 2007. Other increases were realized in office supplies, contractual services and equipment leases.

**Public Safety:** Expenditures in this area increased by \$1,858,265, or 10.24%. The majority of this increase is attributed to salary and fringe increases totaling \$1.4 million. This amount includes 3 ½ new positions for the Sheriff's Office and 2 ½ new positions for Fire and Rescue beginning in FY 2008. Frederick County's contribution to the Juvenile Detention Center increased by \$68,000 for FY 2008. Expenses such as gasoline, postage and telephone, vehicle insurance, office supplies, police supplies, travel and other operating supplies rose by roughly \$239,000. Advertising efforts for Fire and Rescue volunteers is expected to increase in FY 2008, therefore, \$19,000 was added to the Fire and Rescue budget for that purpose.

**Public Works:** Public Works expenditures increased by \$1,004,898, or 25.786%. Salaries and fringes increased by \$332,000 which includes the new Office Assistant for the Animal Shelter as well as three new Maintenance positions hired during FY 2007. The new Public Safety Center was occupied in the Spring of 2007. Maintenance costs associated with the new building attribute to \$332,000 of the increase in this category. A 6% increase, or \$141,000, to the county's waste hauling contract is budgeted in FY 2008. A new trash compactor, four packer cans and two recycling rolloffs are anticipated to be purchased in FY 2008 at a cost of \$110,000.

**Health and Welfare:** Expenditures for Health and Welfare increased by \$354,960, or 5.30%. Personnel costs for the Social Services Department grew by approximately \$289,000. This figure includes three new positions. Various programs and expenses within the Social Services Department decreased by \$57,000. The contribution to the Health Department increased by \$15,355 in FY 2008. The Northwestern Community Services contribution increased by \$100,000 in FY 2008.

**Parks, Recreation and Cultural:** Expenditures in this category increased by \$394,809, or 7.45%. Personnel costs rose by roughly \$239,000. This figure includes one new Recreation Technician for the newest elementary school. Travel, contractual services and rentals, water services, agricultural supplies, repair and maintenance expenses and other operating supplies reflect a net increase in FY 2008 of approximately \$101,000. The cultural component of this category consists of funding for the regional library, which is budgeted at \$1,047,125, a 5% increase.

**Community Development:** This category decreased by 4.09%, or \$124,317. Salaries and fringes increased in the category by \$125,000. No new positions have been added to this category for FY 2008. Other Planning expenses such as a National Park Service grant, maintenance service contracts, advertising and travel increased by \$26,000 over FY 2007. A large format scanner is also planned for purchase in FY 2008 at a cost of \$25,000. The contribution to the Northern Shenandoah Valley Regional Commission, the local planning district commission, increased in FY 2008 by \$5,430. Economic Development incentive funds in the amount of \$300,000 were discontinued in FY 2008 due to budget constraints.

**Non-Departmental:** Appropriations in this category consist of 1) reserve for merit and fringe benefit increases in the amount of \$1,400,000; and 2) debt payments totaling \$2,708,790 for the county government administration building, Public Safety Center building, Bowman Library and Joint Judicial Center renovations.

**Regional Jail Fund:** This fund increased by \$922,913, or 5.65% over FY 2007. Salaries and fringes actually increased in this fund by over \$1.2 million. This amount includes five new positions for FY 2008 as well as three new positions approved and hired in FY 2007. The budgeted figure for medical expenses was reduced by \$80,000 due to anticipated cost reductions. The budgeted amount for utilities rose by \$182,000 mainly due to the continued expansion of the jail facility. Food supplies increased by \$168,000. Increases in operating expenses of roughly \$90,000 were realized in printing, contractual services, gasoline, postage and telephone, janitorial supplies, uniforms and travel. The supply of indigent kits rose by 20%, or \$12,000. Indigent kits consist of hygiene items provided to inmates who cannot afford them. The operating reserve funding was not needed for FY 2008; however, debt service payments on the jail expansion will begin in FY 2008. These two figures provide a net decrease from FY 2007 of \$775,000.

**Landfill Fund:** Fund expenses for the Landfill decreased by \$557,328, or 5.82%. Increases in personnel total almost over \$50,000. Professional service rose by \$176,000 due to an increase in engineering services for gas management design. The regional tire program was reduced by \$50,000 due to the anticipation of fewer tires needing to be grinded. The use of diesel fuel and gasoline at the Landfill is expected to escalate in FY 2008, at a cost of \$53,000. The distribution of recycling funds to Frederick County, Clarke County and the City of Winchester increased in FY 2008 by over \$200,000 due to the rate increasing from \$2/ton to \$3/ton. Post closure costs for FY 2008 are budgeted at \$186,000 more than FY 2007. No tipping fee adjustment is anticipated for FY 2008 which provides a savings of \$609,000. Budgeted improvements to the Landfill decreased from FY 2007 by \$600,000 and include the purchase of construction equipment, a new scale house and double truck scales, a truck wash rack, the installation of additional landfill gas wells and piping and a landfill gas to energy project to include a one megawatt power station.

**Landfill Tipping Fee Rate – FY 2007-08**

Municipal Rate	\$ 24 per ton
Construction/Demolition Debris	\$ 42 per ton
Municipal Sludge	\$ 24 per ton
Commercial/Industrial	\$ 45 per ton

**Division of Court Services Fund:** This fund increased by \$147,211, or 11.29%. Salaries and fringes increased by \$127,000 including a new Case Manager hired in FY 2007. Operating expenses increased in the areas of utilities, food supplies, janitorial supplies, other operating supplies, travel and office supplies.

**Shawneeland Sanitary District Fund:** This fund decreased by \$298,968, or 22.65%. Salaries and fringes show an increase of \$26,000. Repair and Maintenance of grounds decreased by \$300,000. The roads were tarred and chipped in FY 2007 which was a large expense not needed for FY 2008. Capital purchases such as a backhoe/loader, snow blade and plows as well as a new building unit for the mail boxes and an aggregate/salt storage building are also included in FY 2008 totaling \$275,000.

**Airport Operating and Capital:** This category increased \$1,709,736, or 50.73%. The Airport Operating budget increased approximately \$45,000 in salaries and fringes including an Airport Laborer for FY 2008. The purchase of fuel for resale increased by \$439,000. The Airport Capital budget increased by \$1,236,000. Items included in the Airport Capital Fund are land acquisitions, construction of an airport maintenance facility, upgrade of the airfield lighting system and the design of the renovation of the aviation terminal.



**School System:** The original budget, approved in April 2007, allows for a \$7,134,086 increase in the school operating fund. New staffing and operating costs for the replacement Gainesboro Elementary School scheduled to open in the fall of 2007 accounts for nine percent of the increase. New staffing is needed to support an expected enrollment increase of 386 students and to remain in compliance with the state. New staffing accounts for 14 percent of the increase in the school operating fund. Staff salaries are the focus of much attention as the availability of certain employees, especially teachers, is extremely competitive. Turnover and training expenses and the disruption of the delivery of instruction to students erodes the quality of service. A division average of 4.5 percent salary increase for teachers equates to 38 percent of the increase in the school operating fund. An average of 3.5 percent salary increase for all other staff accounts for 15% of the increase. Furthermore, rising costs for substitutes, VRS mandated retirement contributions, group life and group health insurance premiums, vehicle and heating fuels, grounds maintenance and utilities account for 24 percent of the operating fund expenditure increase.

**School Debt Service:** School Debt Service Fund pays the principal and interest on bonds and loans to finance capital projects in the School Construction Fund. County, state lottery and school construction funds support the balance in the School Debt Service Fund. School Debt Service will be \$14.1 million in FY 2008.

### *Ten Year Budget Comparison*

Fund	FY 98-99	FY 99-00	FY 00-01	FY 01-02	FY 02-03	FY 03-04	FY 04-05	FY 05-06	FY 06-07	FY 07-08
General Fund	24,195,368	27,216,915	31,710,633	31,340,603	33,958,402	34,251,504	38,724,726	41,991,221	48,291,552	54,150,663
School Funds	82,804,432	92,745,632	104,791,580	147,862,263	134,958,003	137,027,387	120,808,306	134,702,451	149,875,304	157,863,632
Regional Jail	5,304,136	6,086,236	6,731,991	7,339,846	7,893,282	8,103,447	10,408,680	11,848,786	16,327,640	17,250,553
Landfill	4,061,557	4,481,551	4,993,369	5,500,946	5,591,962	5,673,478	6,327,638	9,354,058	9,573,521	9,016,193
Division of Court Services	791,908	821,566	902,208	976,873	1,100,424	1,123,812	1,281,617	1,295,876	1,303,985	1,451,196
Shawneeland	421,287	427,236	515,764	531,860	526,850	441,200	516,455	622,413	1,319,710	1,020,742
Airport Operating & Capital	1,877,104	1,961,221	3,504,856	1,574,502	1,987,503	1,724,925	2,454,665	2,844,494	3,370,540	5,080,276
Unemployment Compensation	20,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Total*	119,475,792	133,750,357	153,160,401	195,136,893	186,026,426	188,355,753	180,532,087	202,669,299	230,072,252	245,843,255

\* excludes transfers between funds

## Organization of Funds

Fund Type	Revenue Sources	Expenditures
<p><b>General Fund</b> - This fund provides for the daily operations of the county government and is funded by county, state, federal and other funds.</p>	<p>General Property Taxes Other Local Taxes Permits and Fees Fines and Forfeitures Use of Money and Property Charges for Services Recovered Costs State Non-Categorical Aid State Categorical Aid Federal Categorical Aid Fund Balance Funding</p>	<p>Government Administration Judicial Administration Public Safety Public Works Health and Welfare Parks, Recreation and Cultural Community Development Transfers to School Operating Fund Transfer to School Debt Service Fund Transfer to Regional Jail Fund Transfer to Airport Operating and Capital Funds</p>
<p><b>Northwestern Regional Adult Detention Center</b> - This fund provides for the operation of the Regional Jail and is funded by local, state and federal funds. This is a Jail Authority in which Frederick County is fiscal agent.</p>	<p>Use of Money and Property Charges for Services Recovered Costs State Categorical Aid Federal Categorical Aid Transfer from General Fund</p>	<p>Jail Expenses</p>
<p><b>Landfill</b> - This enterprise fund provides for the operation of the local landfill and is funded primarily by landfill fees.</p>	<p>Use of Money and Property Charges for Services Fund Balance Funding</p>	<p>Landfill Expenses</p>
<p><b>Division of Court Services</b> - This special revenue fund provides services for the local court system and is funded by local and state funding.</p>	<p>Use of Money and Property Charges for Services Recovered Costs State Categorical Aid Fund Balance Funding</p>	<p>Old Dominion Alcohol Safety Action Program Administration Expenses "Starting Point" Public Inebriate Center Old Dominion Community Corrections Program</p>
<p><b>Shawneeland Sanitary District</b> - This special revenue fund provides services for the Shawneeland subdivision and is funded by property taxes.</p>	<p>Property Taxes Use of Money and Property Recovered Costs Fund Balance Funding</p>	<p>Shawneeland Expenses</p>
<p><b>Airport Operating</b> - This fund provides for the operation of the regional airport. This is an airport authority in which Frederick County is fiscal agent.</p>	<p>Sale of Services State Categorical Aid Other Locality Funding Transfer from General Fund</p>	<p>Airport Expenses</p>
<p><b>Consolidated Services</b> - This proprietary, enterprise fund captures maintenance services provided by FCPS to the Frederick County government and regional library. Funding is provided by billings to those agencies.</p>	<p>Local Agency Billings</p>	<p>Consolidated Services Expenses</p>

Fund Type	Revenue Sources	Expenditures
<p><b>School Operating</b> - This fund provides for the daily operations and maintenance of the schools and is funded by state, county, federal and other funds.</p>	<p>Use of Money and Property Charges for Services Donations Recovered Costs State Categorical Aid Federal Categorical Aid Transfer from General Fund</p>	<p>Instruction Administration, Attendance and Health Pupil Transportation Services Operation and Maintenance Services Facilities Transfer to School Food Service and Textbook Funds</p>
<p><b>School Capital</b> - This Capital Project Fund provides for major maintenance projects that are not supported by the School Operating Fund and are not considered capital projects. County funds obtained through the county's proffers program, county general fund monies, and/or the school division's previous year's carry-forward funds are typically the sources of revenue for this fund.</p>	<p>Transfer from General Fund Carry Forward Funds</p>	<p>Capital Expenses</p>
<p><b>School Debt</b> - This Capital Project Fund pays the principal and interest on indebtedness incurred to finance capital projects in the Construction Fund. County funding is the primary source of revenue with state lottery and construction funds providing partial support.</p>	<p>Carry Forward Funds State Funds Transfer from General Fund</p>	<p>Debt Payments</p>
<p><b>School Trusts</b> - These fiduciary funds account for non-expendable funds provided through a private donor for special purposes.</p>	<p>Use of Money and Property</p>	<p>Trust Expenses</p>
<p><b>School Food Service</b> - This proprietary, enterprise fund provides for all food service operating and administrative costs. The fund is supported primarily by food sales as well as federal and state subsidies.</p>	<p>Use of Money and Property Charges for Services State Funding Federal Funding Carry Forward Funds Transfer from School Operating Fund</p>	<p>Food Service Expenses</p>
<p><b>School Textbook</b> - This special revenue fund provides for the purchase of adopted textbooks for the school system. It is funded by state and local funds.</p>	<p>Use of Money and Property Charges for Services Recovered Costs Carry Forward Funds Transfer from School Operating Fund</p>	<p>School Textbook Expenses</p>

Fund Type	Revenue Sources	Expenditures
<p><b>NREP Operating</b> - This special revenue fund provides for the operation of the Northwestern Regional Education Program (NREP) jointly operated and supported by Frederick County, Winchester City and Clarke County.</p>	<p>Use of Money and Property Recovered Costs Carry Forward Funds</p>	<p>NREP Expenses</p>
<p><b>NREP Textbook</b> - This special revenue fund provides for the purchase of textbooks for NREP. It is funded by carry forward funds and a transfer from the NREP Operating Fund.</p>	<p>Carry Forward Funds Transfer from NREP Operating Fund</p>	<p>NREP Textbook Expenses</p>
<p><b>Airport Capital</b> - This capital project fund provides for the the major projects of the Regional Airport and is supported by State, Federal and local funds.</p>	<p>Other Locality Funding State Funding Federal Funding Transfer from General Fund</p>	<p>Airport Capital Project Expenses</p>
<p><b>Unemployment Compensation</b> - This internal service fund provides for unemployment payments and is funded by carry forward funds.</p>	<p>Carry Forward Funds</p>	<p>Unemployment Payments</p>

**REVENUES**

*General Property Taxes:*

<b>General Property Taxes</b>	<b>2005-06 BUDGETED</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGETED</b>	<b>2006-07 ESTIMATED</b>	<b>2007-08 ADOPTED</b>
Current Real Prop. Taxes	34,234,074	35,854,876	35,400,000	37,667,935	38,500,000
Current Public Svc. Corp. Taxes	1,500,000	955,687	900,000	755,016	800,000
Current Personal Property Taxes*	32,800,000	36,597,813	34,400,000	37,793,916	38,000,000
Penalties	500,000	683,318	525,000	546,308	310,000
Interest & Costs on Taxes	200,000	291,060	220,000	222,372	150,000
Land Redemptions	0	12,059	0	0	0
Credit Card Charges	200	(350)	0	11,468	0
Newspaper Ad for Delinquent Accounts	0	3,200	0	612	0
Admin. Fees for Liens	25,000	42,201	58,000	41,196	58,000
<b>TOTAL</b>	<b>69,259,274</b>	<b>74,439,864</b>	<b>71,503,000</b>	<b>77,038,823</b>	<b>77,818,000</b>

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

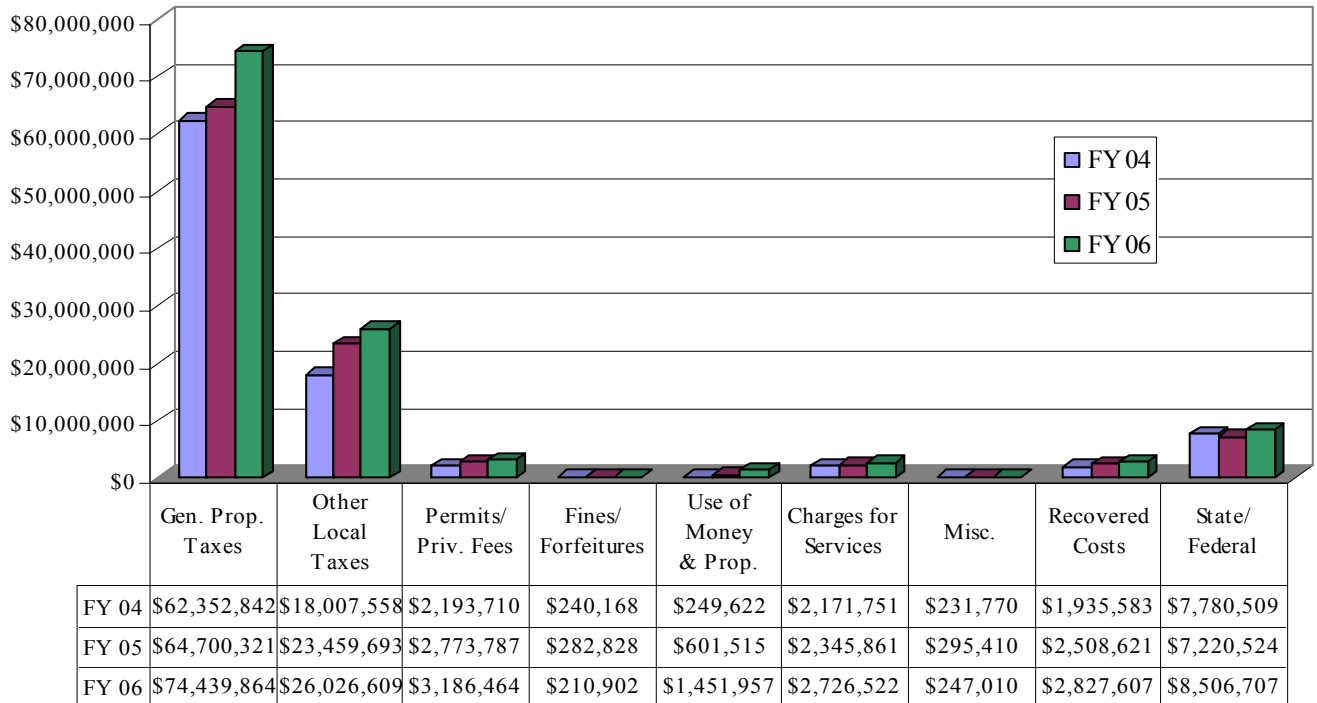
General property taxes mainly consist of real estate and personal property taxes. Both real and personal property are assessed at 100% valuation. Tax rates are applied per \$100 of assessed value. All real and personal property taxes are due December 5 and June 5.

Real property taxes are paid by all landowners: residential, commercial/industrial and rural. The FY 2008 Adopted Budget does not reflect an increase in property taxes. Real estate taxes are calculated at 52.5 cents per \$100 of assessed value and personal property taxes are calculated at \$4.25 per \$100 of assessed value.

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

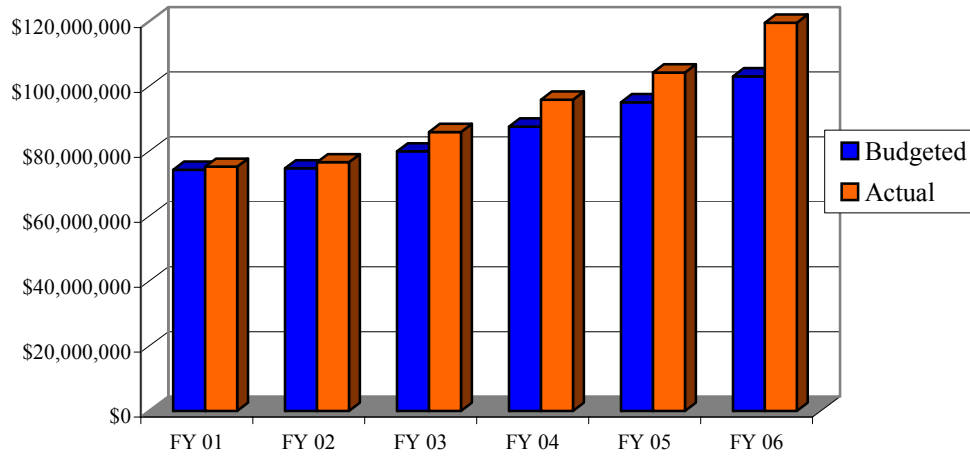
When projecting revenues, several factors are considered. Trends are studied along with local and state economy projections. The Department of Economic Development assists with the knowledge of new industry or existing industry growth in the area. The elected Commissioner of the Revenue, who is responsible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

## General Fund Revenue Comparison



The chart above gives an actual General Fund Revenue Comparison. As shown, General Property Taxes comprise approximately 62% of the general fund revenue. The second largest revenue source is Other Local Taxes which equals close to 22% of the revenue. The remaining categories combined equal the remaining 16%.

## General Fund Revenue Analysis

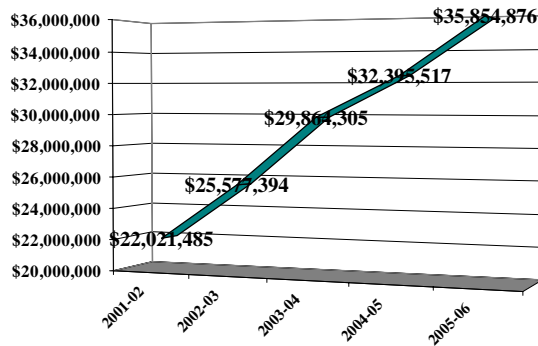


The above chart shows FY 2001 – FY 2006 budgeted to actual revenue. As the chart indicates, the gap between budgeted and actual revenue has become larger over the last two fiscal years. The information on this chart reflects those amounts found in the audited Comprehensive Annual Financial Report.

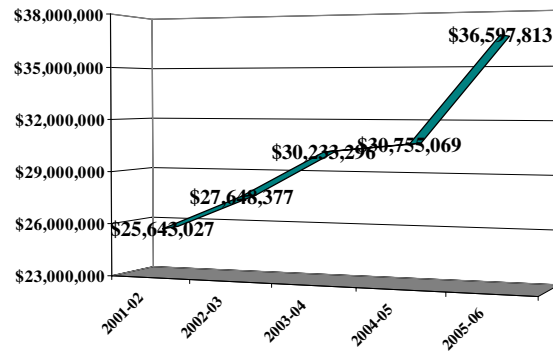
## Property Tax Rates Last Ten Calendar Years

Calendar Year	Real Estate	Personal Property	Machinery and Tools	Mobile Homes	Public Utility	
					Real Estate	Personal Property
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
2006	.525	4.20	2.00	.525	.525	4.20
2007	.525	4.20	2.00	.525	.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	2007 Tax Liability	Non-Profit Organization	Assessed Prop. Value	2007 Tax Liability
American Legion	690,600	3,626	Reynolds Store Volunteer Fire Co.	510,300	2,679
American Red Cross	905,200	4,752	Round Hill Volunteer Fire Company	326,200	1,713
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
Belle Grove, Inc.	40,000	210	Shenandoah Area Council, Inc.	1,759,600	9,238
Cedar Creek Battlefield Foundation	1,509,800	7,926	Shenandoah Valley Community	435,800	2,288
Clearbrook Volunteer Fire Company	240,000	1,260	Star Tannery Volunteer Fire Co.	158,100	830
Conservation Club	1,306,000	6,857	Stephens City Fire Company	464,900	2,441
Elks Club of Winchester, Inc.	919,800	4,829	Stephens City Lodge No. 2483	428,500	2,250
Fort Collier Civil War Center	873,400	4,585	Stephenson Associates, LC	477,500	2,507
Gainesboro Fire Company	395,600	2,077	Stone House Foundation, Inc.	1,340,700	7,039
Gainesboro Ruritan Club, Inc.	33,500	176	Stonewall District Ruritan	600,900	3,155
Gore Fire Company	336,900	1,769	Supreme Council of the House	534,600	2,807
Grafton School, Inc.	2,002,700	10,514	Tri-County Virginia OIC	586,800	3,081
Greenwood Volunteer Fire Company	1,321,300	6,937	Trustees of the Gravel Springs	25,000	131
Kernstown Battlefield Association	3,147,400	16,524	V. F. W. of the U. S.	686,700	3,605
Lake Holiday, LLC	7,500	39	Wayside Foundation for the Arts	550,900	2,892
Leary Educational Foundation	6,669,300	35,014	Wayside Inn Since 1797, Inc.	200	1
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 Preservation	2,930,500	15,385	Winchester Lodge No. 1283	625,000	3,281
Nature Conservancy	34,700	182	Winchester Medical Center	2,836,600	14,892
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	301,300	1,582			
			<b>TOTAL</b>	<b>49,833,000</b>	<b>261,623</b>

*Other Local Taxes:*

<b>Other Local Taxes</b>	<b>2005-06 BUDGETED</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGETED</b>	<b>2006-07 ESTIMATED</b>	<b>2007-08 ADOPTED</b>
Local Sales & Use Taxes	6,600,000	9,698,878	9,430,852	9,558,702	10,991,656
Utility Taxes - Telephone	220,000	448,304	417,692	361,174	417,062
Utility Taxes - Electric	2,346,000	2,309,640	2,407,592	2,366,567	2,407,592
Utility Taxes - Gas	620,000	647,030	654,218	681,791	647,030
Gross Receipts Tax - Utilities	64,000	62,116	69,000	79,560	62,000
Business & Prof. Occup. Licenses	3,400,000	4,877,840	4,900,000	5,750,496	6,500,000
Motor Vehicle Licenses	1,770,000	1,860,653	1,800,000	1,912,670	1,875,000
Auto Rental Tax	0	85,563	0	58,500	90,000
Bank Stock Taxes	150,000	208,028	180,000	194,436	200,000
Recordation Taxes	1,400,000	2,312,271	2,904,825	2,553,200	2,230,292
Tax on Wills	9,000	13,605	9,000	11,130	13,000
Add'l Tax on Deeds of Conveyance	300,000	503,901	591,471	411,065	375,000
Meals Tax and Motel Taxes	2,500,000	2,970,671	3,500,000	3,208,324	3,580,000
Street Lights	21,160	28,109	30,340	27,622	30,340
<b>TOTAL</b>	<b>19,400,160</b>	<b>26,026,609</b>	<b>26,894,990</b>	<b>27,175,237</b>	<b>29,418,972</b>

Other local taxes included sales tax, utility taxes, Business and Professional Occupational taxes, hotel and motel taxes, recordation taxes and meals taxes. This category shows an estimated increase of \$2,523,982 or 9.3%. Local sales taxes consist of the portion of the state sales tax that is remitted to the locality. The state sales tax is 4.5% with the state returning 1% of the 4.5% back to the locality. The 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. The increases realized in FY 2008 in the categories were substantially lower than the budget increase in the prior year.

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. Recordation taxes are expected to exceed the prior year in collection, but will fall short from budgeted revenue due to the slow-down in the real estate market.

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

*Permits, Fees & Licenses:*

<b>Permits, Fees &amp; Licenses</b>	<b>2005-06 BUDGETED</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGETED</b>	<b>2006-07 ESTIMATED</b>	<b>2007-08 ADOPTED</b>
Dog Licenses	18,094	20,892	20,776	23,928	18,094
Land Use Application Fees	3,000	5,075	2,500	6,600	2,500
Transfer Fees	4,000	4,621	0	3,372	0
Franchise Fees	350,000	424,787	380,000	489,239	400,000
Development Review Fees	632,848	748,808	908,439	985,140	995,246
Building Permits	595,310	1,144,935	948,252	1,407,456	1,044,442
1% State Fees	0	8,000	0	1,776	8,000
Electrical Permits	161,440	242,417	249,540	133,176	212,152
Plumbing Permits	121,080	175,686	216,268	36,780	163,194
Mechanical Permits	131,170	228,193	249,540	89,124	212,152
Special Inspections	0	30	0	0	0
Sign Permits	2,000	4,060	2,400	6,700	4,060
Permits - Commercial Burning	1,500	1,455	1,210	1,230	1,305
Explosive Storage Permits	700	400	500	480	400
Blasting Permits	1,300	2,415	1,275	1,250	1,935
FM Training Services	400	0	242	0	0
Annual Blasting Permits	200	0	0	0	0
Annual Burning Permits	300	300	600	0	200
Land Disturbance Permits	180,000	174,390	250,000	139,000	200,000
<b>TOTAL</b>	<b>2,203,342</b>	<b>3,186,464</b>	<b>3,231,542</b>	<b>3,325,251</b>	<b>3,263,680</b>

Permits, Fees and Licenses mainly include dog licenses, building permits and franchise fees. In past years, this category showed an increase in budgeted revenue that was mostly driven in the areas of permits issued for construction-related projects. With the decline in construction, there is also a decline in budgeted revenue for permits issued for these projects. Franchise fees are paid to the county by the local cable company.

Building permit fees now include electrical, plumbing and mechanical permits for residential property. The amounts reflected in the individual accounts are not for new construction, which gives the appearance of a decrease but instead it is a reclassification of revenue.

*Fines and Forfeitures:*

	<b>2005-06</b>	<b>2005-06</b>	<b>2006-07</b>	<b>2006-07</b>	<b>2007-08</b>
<b>Fines &amp; Forfeitures</b>	<b>BUDGETED</b>	<b>ACTUAL</b>	<b>BUDGETED</b>	<b>ESTIMATED</b>	<b>ADOPTED</b>
Court Fines & Forfeitures	255,848	207,008	264,098	210,300	348,708
Sheriff Fines	249,987	0	0	0	0
Penalty - Bad Checks	0	3,594	0	4,404	0
Registrar Fines	0	300	0	900	0
<b>TOTAL</b>	<b>505,835</b>	<b>210,902</b>	<b>264,098</b>	<b>215,604</b>	<b>348,708</b>

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

*Revenue from Use of Money and Property:*

	<b>2005-06</b>	<b>2005-06</b>	<b>2006-07</b>	<b>2006-07</b>	<b>2007-08</b>
<b>Revenue From Use of Money &amp; Property</b>	<b>BUDGETED</b>	<b>ACTUAL</b>	<b>BUDGETED</b>	<b>ESTIMATED</b>	<b>ADOPTED</b>
Interest on Bank Deposits	350,000	1,426,269	628,000	2,868,963	1,400,000
Rental of General Property	8,980	8,980	8,980	8,980	8,980
Rent/Rec. Prop. & Facilities	100	0	100	0	100
Sale of Salvage & Surplus	0	1,520	10,000	0	0
Sale of BOCA Books	4,000	640	4,000	2,544	4,000
Sale of Maps, Books, Etc.	0	887	0	1,428	0
Park Receipts - Firewood	300	210	300	311	300
Park Rec. - Sale Surplus Equipment	2,700	1,916	2,700	1,704	2,700
Park Rec. - Clearbrook Concessions	3,000	3,981	3,000	4,481	3,000
Park Rec. - Sherando Concessions	5,000	6,681	5,000	5,222	5,000
Sale of Fire Report	500	873	841	1,356	917
<b>TOTAL</b>	<b>374,580</b>	<b>1,451,957</b>	<b>662,921</b>	<b>2,894,989</b>	<b>1,424,997</b>

Revenue from use of money and property consists primarily of interest earned on investments. The County Treasurer invests these funds for the locality. The county has been financially impacted over low interest rates in bank deposits for the past few years. With rising interest rates, revenue from bank deposits continue to increase. This section also includes the sale of county maps and books, rental of county property and revenue collected from vendors operating the Clearbrook and Sherando parks concession stands.

*Charges for Services:*

<b>Charges for Services</b>	<b>2005-06 BUDGETED</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGETED</b>	<b>2006-07 ESTIMATED</b>	<b>2007-08 ADOPTED</b>
Excess Fees of Clerks	395,000	545,692	654,263	521,756	572,028
Sheriff's Fees	16,480	2,524	17,919	2,524	13,900
Law Library Fees	7,200	6,392	7,200	6,392	7,200
Emergency 911 Fees	548,477	586,524	598,110	592,521	598,110
Handgun Permit Fees	6,000	6,185	6,327	9,948	5,700
Miscellaneous Clerk Fees	50,000	64,042	68,697	63,948	56,344
State Collections Reimbursement	0	2,002	0	0	0
Donations Adopt/Reclaim Fees	12,000	159,391	12,000	58,584	12,000
Spay/Neuter Fees	14,900	15,575	14,900	15,684	14,900
Parks and Recreation Fees	1,304,197	1,316,464	1,445,101	1,380,720	1,563,542
Sale of Maps, Surveys, Etc.	1,825	3,053	2,077	1,284	855
Sale of County Code	1,939	3,606	2,853	2,880	1,409
Sale of Frederick County Book	0	180	0	0	0
Sale of GIS Mapping	5,203	14,892	12,916	7,632	3,380
<b>TOTAL</b>	<b>2,363,221</b>	<b>2,726,522</b>	<b>2,842,363</b>	<b>2,663,873</b>	<b>2,849,368</b>

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

Emergency 911 Fees are currently charged on a county resident's monthly Verizon telephone bill at a rate of \$1.60 per line. These revenues have to be used to offset local costs for the public safety central dispatch center. 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. FY 2006 appears to be unusually high because the Animal Shelter received an endowment in the amount of \$125,000 during that year. In FY 2007, the Animal Shelter received \$26,000 in endowments.

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

*Miscellaneous:*

<b>Miscellaneous</b>	<b>2005-06 BUDGETED</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGETED</b>	<b>2006-07 ESTIMATED</b>	<b>2007-08 ADOPTED</b>
Miscellaneous	0	45,994	0	56,736	0
Recreation Donations	44,273	49,175	49,543	71,628	67,420
Donations - Other	3,500	1,000	3,000	200	1,100
Sheriff Donations	0	2,121	0	0	0
Forfeited Property - Surplus	2,000	17,035	2,000	0	0
Refunds - Other	0	1,324	0	7,908	0
Refunds - Hazardous Materials	500	2,837	0	804	2,942
Drug Awareness Program	5,000	14,062	5,000	8,988	5,000
Specialized Reports	1,000	4,067	1,000	3,732	1,000
Recycling Refund	0	121,595	104,212	104,212	386,218
Credit Due Customers - Parks	0	-12,200	0	-8,285	0
<b>TOTAL</b>	<b>56,273</b>	<b>247,010</b>	<b>164,755</b>	<b>245,923</b>	<b>463,680</b>

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

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

The Recycling Refund is credit given to the participating localities of the regional landfill for their recycling efforts. Budget increases in this category went up \$272,925 or 165%. This increase can be attributed to the increase in the recycling refund. The increased subsidy from the landfill is due to a proposed change in the recycling rebate calculation from \$1 to \$3 per ton.

*Recovered Costs:*

<b>Recovered Costs</b>	<b>2005-06 BUDGETED</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGETED</b>	<b>2006-07 ESTIMATED</b>	<b>2007-08 ADOPTED</b>
Data Processing Fees	458,057	484,435	458,057	0	0
Recovered Cost - Worker's Comp.	0	0	0	800	0
Recovered Cost - NWRDTF Meth Grant	0	0	0	0	172,663
Reimb. - Commonwealth	0	2,971	0	2,868	0
Reimb. - Circuit Court	0	2,453	0	2,352	0
Reimb. - Public Works Cleanup	0	0	0	12,784	0
Clarke County Container Fees	55,428	73,399	61,668	63,780	66,120
Winchester Container Fees	11,616	15,097	13,152	13,152	15,096
Refuse Disposal Fees	173,880	174,343	172,608	172,608	166,716
Recycling Revenue	192,890	49,096	336,522	336,522	98,370
Sheriff Restitution	0	900	0	200	0
Fire and Rescue Merchandise	1,000	1,349	1,351	2,700	2,046
Container Fees - Bowman Library	1,239	1,346	1,239	1,239	2,142
Litter-Thon	0	856	0	2,600	2,500
Reimb. Of Exp. - Gen. Dist. Court	0	21,162	0	20,952	20,000
Reimb. of Salary - Engineering Secretary	20,000	20,000	10,000	10,000	20,000
Reimb. - Juvenile & Domestic	1,000	2,792	1,000	3,516	1,000
Winchester Economic Development	72,000	72,000	72,000	72,000	72,000
Reimb. - LFSW Conservation District	301,286	360,415	326,684	294,973	321,896
Task Force Secretary	32,006	45,395	34,068	37,915	36,786
Reimb. - EDC	6,500	39,352	6,500	22,773	5,500
Sign Deposits - Planning	0	850	0	420	0
Reimb. - Elections	1,000	4,006	0	1,770	5,000
Westminster Canterbury-In Lieu of Taxes	0	30,762	0	15,348	0
Reimb. - Street Signs	2,000	6,638	2,000	5,172	2,000
Reimb. - FCPS Maintenance	340,000	349,645	359,000	359,000	365,000
Proffers	0	974,331	0	720,372	0
Fire School Programs	6,000	7,099	6,646	5,040	7,952
Clerk's Payroll Reimbursement	307,644	19,054	0	22,980	0
Shenandoah County Task Force Reimb.	0	67,861	0	39,575	0
<b>TOTAL</b>	<b>1,983,546</b>	<b>2,827,607</b>	<b>1,862,495</b>	<b>2,243,411</b>	<b>1,382,787</b>

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

Data Processing Fees in the past have been charged out to other departments based on computer usage time. Starting in FY 2008, data processing, like other administrative departments, will not be charged within the budgets as an expenditure.

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

Reimbursement – LFSW is reimbursement from the Lord Fairfax Soil and Water Conservation District for administering their payroll.

*Non-Categorical Aid:*

<b>Non-Categorical Aid</b>	<b>2005-06 BUDGETED</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGETED</b>	<b>2006-07 ESTIMATED</b>	<b>2007-08 ADOPTED</b>
ABC Profits	80,000	33,444	33,444	33,343	33,344
Wine Taxes	50,000	35,055	35,055	34,950	35,000
Motor Vehicle Carriers Tax/Mobile Homes	116,000	156,199	139,031	281,758	140,000
2006 Personal Property State Reimb.	0	0	218,015	0	0
<b>TOTAL</b>	<b>246,000</b>	<b>224,698</b>	<b>425,545</b>	<b>350,051</b>	<b>208,344</b>

Non-Categorical Aid consists of local taxes collected by the State and forwarded to the locality with no specific use outlined. These funds may be used at the discretion of the locality. The state's return of ABC and wine taxes have been capped at the FY 2005 amount 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%. The county continues to receive an increase in mobile home titling taxes.

*Shared Expenses – Categorical:*

<b>Shared Expenses - Categorical</b>	<b>2005-06 BUDGETED</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGETED</b>	<b>2006-07 ESTIMATED</b>	<b>2007-08 ADOPTED</b>
Shared Expenses - Commonwealth Atty.	270,000	344,025	283,125	376,510	385,000
Shared Expenses - Sheriff	1,916,602	2,072,174	1,916,340	2,208,883	2,388,163
Shared Expenses - Comm. of Revenue	159,000	184,162	160,000	228,680	223,000
Shared Expenses - Treasurer	171,100	180,976	201,500	191,601	178,100
Shared Expenses - Medical Examiner	500	750	600	960	600
Shared Expenses - Regis./Elec. Bd.	56,458	57,001	59,858	60,163	61,300
Shared Expenses - Clerk	0	340,051	296,481	351,636	406,993
<b>TOTAL</b>	<b>2,573,660</b>	<b>3,179,139</b>	<b>2,917,904</b>	<b>3,418,433</b>	<b>3,643,156</b>

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

*Categorical Aid:*

<b>Categorical Aid</b>	<b>2005-06 BUDGETED</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGETED</b>	<b>2006-07 ESTIMATED</b>	<b>2007-08 ADOPTED</b>
Public Assistance Grants	3,101,984	1,050,946	3,758,087	3,388,113	3,848,054
Virginia Comm. Of the Arts	5,000	5,000	5,000	5,000	5,000
Litter Control Grants	9,000	14,946	12,000	12,300	12,500
Other Revenue from the Commonwealth	0	527	0	648	0
Four-For-Life Funds	32,198	57,905	33,510	62,014	58,812
Emergency Services Fire Program	76,457	129,247	102,000	138,373	163,916
DMV Grant	26,968	0	28,500	31,500	0
State Grants - Emergency Services	0	0	0	198,488	0
State Grants - Parks	0	56,000	0	0	69,920
DCJS Grant - Sheriff	120,118	199,419	0	143,548	0
JJC Grant	184,871	179,381	179,381	179,381	179,381
Clerk's Fringe Benefit Reimbursement	8,000	0	0	0	0
Rent/Lease Payments	232,308	198,349	232,308	232,308	232,308
Spay/Neuter Assistance - State	1,100	1,494	1,100	1,776	1,100
State Reimb. - EDC	0	0	0	5,000	0
Wireless 911 Grant	35,953	47,143	36,610	38,581	46,536
Gypsy Moth Program - State	0	0	0	10,140	8,000
State Forfeited Asset Funds	0	13,795	0	6,250	2,000
Va. Dept. of Health - Biosolids	28,460	12,957	16,085	15,372	13,560
Victim Witness	0	0	100,752	97,367	110,835
Social Services TANF CPS Grant	0	4,566	0	0	0
Social Services VOCA Grant	0	11,715	0	0	0
<b>TOTAL</b>	<b>3,862,417</b>	<b>1,983,390</b>	<b>4,505,333</b>	<b>4,566,159</b>	<b>4,751,922</b>

Categorical Aid consists of revenue received from the state that is designated for specific purposes. An example of this is the public assistance grants which are reimbursement for social service programs. Although the funds from the state continue to increase, so does the local contribution to these welfare programs. Public Assistance Grants are administered by the Department of Social Services. Budget amendments throughout the year reduced the original budgeted revenue. These reductions can be seen in the FY 2007 Estimated Revenue. 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:*

<b>Categorical Aid - Federal</b>	<b>2005-06 BUDGETED</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGETED</b>	<b>2006-07 ESTIMATED</b>	<b>2007-08 ADOPTED</b>
Telecommuting Center	164,755	256,440	202,593	202,593	202,593
National Park Service	25,000	0	25,000	25,000	30,000
Federal Grant - Sheriff's Dept.	12,000	27,881	20,000	94,042	0
Public Assistance Grants	0	2,424,031	0	0	0
Gypsy Moth Program - Federal	0	0	15,000	0	0
HUD Grant - Courtroom	0	132,331	0	0	0
Emergency Services	0	253,797	0	0	0
Federal Forfeited Asset Funds	0	0	5,000	0	5,000
EPA Grant	0	25,000	0	24,700	0
<b>TOTAL</b>	<b>201,755</b>	<b>3,119,480</b>	<b>267,593</b>	<b>346,335</b>	<b>237,593</b>

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

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

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

*Non-Revenue Receipts:*

<b>Non-Revenue Receipts</b>	<b>2005-06 BUDGETED</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGETED</b>	<b>2006-07 ESTIMATED</b>	<b>2007-08 ADOPTED</b>
Funding from Fund Balance	6,367,443	6,367,443	5,851,964	5,851,964	6,500,000
<b>TOTAL</b>	<b>6,367,443</b>	<b>6,367,443</b>	<b>5,851,964</b>	<b>5,851,964</b>	<b>6,500,000</b>

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

*Total General Fund Revenues:*

<b>Total General Fund</b>	<b>2005-06 BUDGETED</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGETED</b>	<b>2006-07 ESTIMATED</b>	<b>2007-08 ADOPTED</b>
<b>GRAND TOTAL</b>	<b>109,397,506</b>	<b>125,991,085</b>	<b>121,394,503</b>	<b>130,336,053</b>	<b>132,311,207</b>

*NORTHWESTERN REGIONAL ADULT DETENTION CENTER FUND:*

	2005-06 BUDGETED	2005-06 ACTUAL	2006-07 BUDGETED	2006-07 ESTIMATED	2007-08 ADOPTED
<b>Revenue From Use of Money and Property</b>					
Interest on Bank Deposits	0	0	0	28,152	0
Sale of Salvage and Surplus	0	641	0	0	0
<b>TOTAL</b>	<b>0</b>	<b>641</b>	<b>0</b>	<b>28,152</b>	<b>0</b>
<b>Charges for Services</b>					
Work Release Fees	536,550	445,034	597,626	550,906	591,154
Prisoner Fees From Other Localities	0	11,235	0	255,500	271,925
Miscellaneous	15,000	23,508	15,000	11,880	20,000
Phone Commissions	120,000	126,151	120,000	166,824	145,000
Food & Staff Reimb. - Juv. Det. Ctr.	122,340	123,730	122,340	108,852	125,000
Electronic Monitoring Participant Fees	158,775	155,144	175,200	149,951	109,500
Employee Meals Supplement	800	303	800	3,288	0
Inmate Work Program	0	14	0	50	0
<b>TOTAL</b>	<b>953,465</b>	<b>885,119</b>	<b>1,030,966</b>	<b>1,247,251</b>	<b>1,262,579</b>
<b>Recovered Costs</b>					
Local Contributions	3,979,746	3,821,048	4,456,530	4,267,185	5,722,701
Operating Reserves	0	0	0	1,190,165	0
Medical & Health Reimbursement	27,000	40,610	27,000	91,848	60,000
<b>TOTAL</b>	<b>4,006,746</b>	<b>3,861,658</b>	<b>4,483,530</b>	<b>5,549,198</b>	<b>5,782,701</b>
<b>Categorical Aid</b>					
State Grants	159,696	131	159,696	217,640	260,651
DOC Contract Beds	10,220	1,468,321	367,920	301,490	250,390
Share of Jail Costs	1,245,372	0	1,454,640	1,561,739	1,670,400
Shared Expenses - Regional Jail	3,186,139	3,667,945	4,335,050	4,266,444	4,800,000
Federal Bureau of Prisons	361,350	164,278	521,950	474,500	511,000
Federal Grant - DCJS	0	0	0	5,400	0
<b>TOTAL</b>	<b>4,962,777</b>	<b>5,300,675</b>	<b>6,839,256</b>	<b>6,827,213</b>	<b>7,492,441</b>
<b>Non-Revenue</b>					
Bond Proceeds	0	0	1,320,000	1,320,000	221,790
Transfer - General Operating Fund	1,925,798	1,849,004	2,181,830	2,089,130	2,491,042
Funding from Fund Balance	0	0	472,058	0	0
<b>TOTAL</b>	<b>1,925,798</b>	<b>1,849,004</b>	<b>3,973,888</b>	<b>3,409,130</b>	<b>2,712,832</b>
<b>FUND TOTAL</b>	<b>11,848,786</b>	<b>11,897,097</b>	<b>16,327,640</b>	<b>17,060,944</b>	<b>17,250,553</b>

Locality contributions as well as state funding continue to increase due to higher proposed expenditures related to a higher inmate population. The differences in prisoner population figures for participating localities shifted slightly from FY 2006 to FY 2007. In FY 2007, the daily population averaged 556 prisoners, almost 10% more than the recent formal population study projection. The facility's population is expected to reach 701 by July 2008.

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:

	2005-06 BUDGETED	2005-06 ACTUAL	2006-07 BUDGETED	2006-07 ESTIMATED	2007-08 ADOPTED
<b>Revenue From Use of Money and Property</b>					
Interest on Bank Deposits	225,000	1,041,156	550,000	1,078,380	800,000
TOTAL	225,000	1,041,156	550,000	1,078,380	800,000
<b>Charges for Services</b>					
Interest Charges	0	10,562	0	8,652	0
Credit Card Charges	0	96	0	60	0
Sanitary Landfill Fees	6,046,378	5,581,323	6,784,353	5,727,144	7,712,093
Charges to County	0	839,711	0	753,204	0
Charges to Winchester	0	217,799	0	183,216	0
Charges for Tire Recycling	180,000	91,040	125,000	53,700	100,000
Charges for RTOP	180,000	0	125,000	0	100,000
Regional Electronics Recycling	0	0	0	4,356	0
Miscellaneous	0	10,494	0	8,484	0
TOTAL	6,406,378	6,751,025	7,034,353	6,738,816	7,912,093
<b>Miscellaneous Revenue</b>					
Wheel Recycling	3,000	12,300	3,000	17,340	3,000
State Reimbursements	50,000	0	20,000	0	20,000
TOTAL	53,000	12,300	23,000	17,340	23,000
<b>Non-Revenue</b>					
Funding from Fund Balance	2,669,680	0	1,966,168	1,356,607	281,100
TOTAL	2,669,680	0	1,966,168	1,356,607	281,100
<b>FUND TOTAL</b>	<b>9,354,058</b>	<b>7,804,481</b>	<b>9,573,521</b>	<b>9,191,143</b>	<b>9,016,193</b>

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

The tipping fees are Commercial/Industrial at \$40/ton, Construction Demolition Debris at \$36/ton, Municipal at \$24/ton and Municipal Sludge at \$12/ton. These rates are evaluated on a yearly basis and are dependent on anticipated development costs, operation and maintenance costs and closure and post-closure costs. Based on this evaluation, these changes have been accommodated in the tipping fee structure.

The revenue projection of \$7,712,093 is based on a total yearly tonnage of 204,348 tons. Any excess revenue accumulated at the end of the fiscal year is placed in the landfill fund balance as retained earnings.

*DIVISION OF COURT SERVICES FUND:*

	<b>2005-06 BUDGETED</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGETED</b>	<b>2006-07 ESTIMATED</b>	<b>2007-08 ADOPTED</b>
<b>Revenue From Use of Money and Property</b>					
Interest on Bank Deposits	0	19,537	0	20,160	8,000
Rental of General Property - ASAP	5,400	5,400	5,400	5,400	5,400
<b>TOTAL</b>	<b>5,400</b>	<b>24,937</b>	<b>5,400</b>	<b>25,560</b>	<b>13,400</b>
<b>Charges for Services</b>					
State Probation & Parole	3,940	0	4,000	0	6,000
Driver Improvement Clinic Fees	27,166	25,083	25,004	24,072	22,842
Comm. Corrections - Supervision	36,000	37,157	38,000	62,748	59,898
A.S.A.P. Fees	332,525	335,869	330,087	398,424	414,258
Comm. Corrections Urine Screens	1,200	5,346	3,200	9,816	7,000
Detox Fees	54,000	43,120	52,600	52,452	65,520
A.S.A.P. Administration Fee	132,997	128,026	132,932	135,457	148,030
Detox Administration Fee	12,842	12,333	13,237	11,988	14,797
Community Corrections Admin. Fee	28,241	26,968	29,172	24,336	31,862
Reimb. - ASAP Draeger	0	6,255	0	5,590	6,000
<b>TOTAL</b>	<b>628,911</b>	<b>620,157</b>	<b>628,232</b>	<b>724,883</b>	<b>776,207</b>
<b>Recovered Costs</b>					
Refunds - Other	0	4,613	0	100	0
Reimb. Detox Center - Winchester	160,000	160,000	168,000	168,000	176,400
Reimb. Detox Center - Fred. County	41,500	41,500	43,600	43,600	45,780
Reimb. Detox Center - Clarke County	2,400	2,162	2,500	2,500	2,500
CDI Travel Reimbursement	2,400	2,245	2,400	2,928	1,800
Drug Offender Fees	78,960	70,534	78,960	90,504	90,240
Drug Offender Urine Screens	12,000	7,021	12,000	11,532	10,152
Detox Urine Screens	1,200	0	1,200	264	1,800
Anger Management Program Fees	1,000	425	1,000	360	500
Driving Suspended Intervention	4,230	0	4,230	0	0
Restitution - ASAP	0	0	0	600	0
<b>TOTAL</b>	<b>303,690</b>	<b>288,500</b>	<b>313,890</b>	<b>320,388</b>	<b>329,172</b>
<b>Categorical Aid</b>					
Detox Center	85,926	85,926	85,926	85,926	85,926
DCJS/Community Corrections	155,245	161,767	160,767	215,449	215,449
<b>TOTAL</b>	<b>241,171</b>	<b>247,693</b>	<b>246,693</b>	<b>301,375</b>	<b>301,375</b>
<b>Non-Revenue</b>					
Funding from Fund Balance	116,704	116,704	109,770	109,770	31,042
<b>TOTAL</b>	<b>116,704</b>	<b>116,704</b>	<b>109,770</b>	<b>109,770</b>	<b>31,042</b>
<b>FUND TOTAL</b>	<b>1,295,876</b>	<b>1,297,991</b>	<b>1,303,985</b>	<b>1,481,976</b>	<b>1,451,196</b>

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

Charges for Services include A.S.A.P. (Alcohol Safety Action Program) Fees, making up approximately 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:*

	<b>2005-06 BUDGETED</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGETED</b>	<b>2006-07 ESTIMATED</b>	<b>2007-08 ADOPTED</b>
<b>General Property Taxes</b>					
General Real Property Taxes	511,010	915,300	1,304,710	1,052,595	631,180
Penalties	0	51,055	0	60,000	0
Interest on Cost on Taxes	0	531,956	0	100,000	0
Credit Card Charges - Taxes	0	24	0	25	0
<b>TOTAL</b>	<b>511,010</b>	<b>1,498,335</b>	<b>1,304,710</b>	<b>1,212,620</b>	<b>631,180</b>
<b>Revenue From Use of Money and Property</b>					
Interest on Bank Deposits	10,000	90,505	10,000	101,412	120,000
<b>TOTAL</b>	<b>10,000</b>	<b>90,505</b>	<b>10,000</b>	<b>101,412</b>	<b>120,000</b>
<b>Recovered Costs</b>					
Reimb. - Sanitary District Culverts	7,000	1,804	5,000	708	2,797
Shawneeland Return Lot Fee	0	404	0	0	0
<b>TOTAL</b>	<b>7,000</b>	<b>2,208</b>	<b>5,000</b>	<b>708</b>	<b>2,797</b>
<b>Non-Revenue</b>					
Sale of Land	0	1,539,112	0	0	0
Funding from Fund Balance	94,403	0	0	0	266,765
<b>TOTAL</b>	<b>94,403</b>	<b>1,539,112</b>	<b>0</b>	<b>0</b>	<b>266,765</b>
<b>FUND TOTAL</b>	<b>622,413</b>	<b>3,130,160</b>	<b>1,319,710</b>	<b>1,314,740</b>	<b>1,020,742</b>

The Shawneeland Sanitary District provides a service to the home and property owners of Shawneeland, a subdivision located in Frederick County. The funding that is used to manage, maintain and provide these services is derived from Sanitary District taxes. The current tax rates are \$370 per year for an improved lot with dwelling and \$160 per year for an unimproved lot. There are approximately 731 improved lots and 1,775 unimproved lots.

*AIRPORT AUTHORITY OPERATING FUND:*

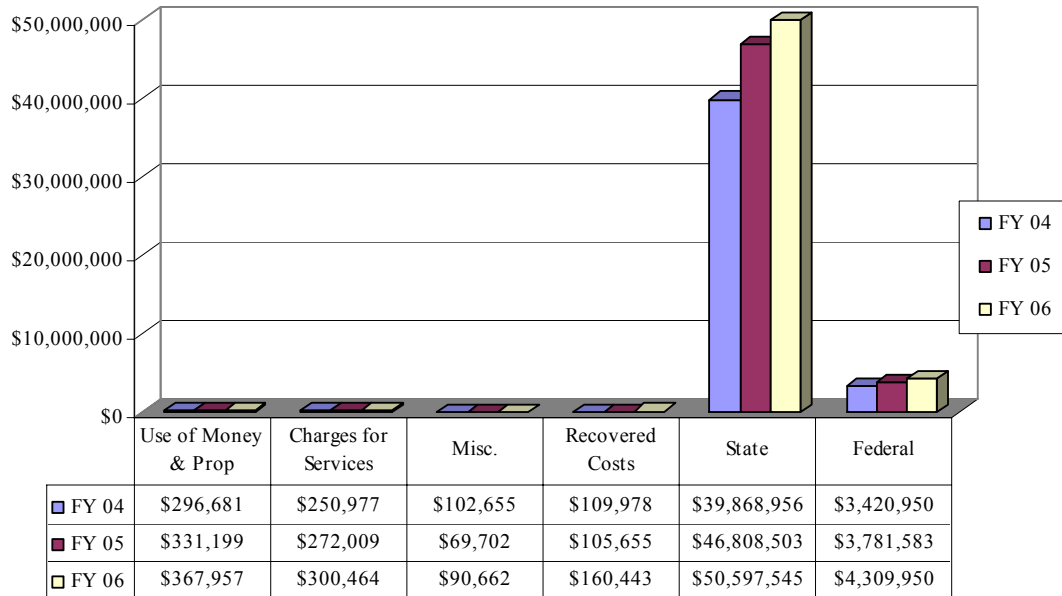
	<b>2005-06 BUDGETED</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGETED</b>	<b>2006-07 ESTIMATED</b>	<b>2007-08 ADOPTED</b>
<b>Miscellaneous Revenue</b>					
Miscellaneous Revenue	1,618,850	2,366,204	2,395,700	2,187,252	2,869,793
Revenue from the Commonwealth	12,190	3,109	20,840	3,036	23,640
<b>TOTAL</b>	<b>1,631,040</b>	<b>2,369,313</b>	<b>2,416,540</b>	<b>2,190,288</b>	<b>2,893,433</b>
<b>Transfers</b>					
Other Localities	27,588	27,600	21,738	21,738	20,839
General Operating Fund	69,212	69,212	54,537	54,537	52,279
<b>TOTAL</b>	<b>96,800</b>	<b>96,812</b>	<b>76,275</b>	<b>76,275</b>	<b>73,118</b>
<b>FUND TOTAL</b>	<b>1,727,840</b>	<b>2,466,125</b>	<b>2,492,815</b>	<b>2,266,563</b>	<b>2,966,551</b>

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

Miscellaneous revenue consists of fuel sales, hangar rentals, parking fees, cargo handling fees and land leases. Fuel sales have been projected at \$2,377,750 which makes up over 80% of this revenue item and hangar and office rentals, projected at \$404,792, makes up 13.6%. High fuel costs as well as increased airport usage have driven the increase in fuel sales.

Other Localities consists of funding from the City of Winchester. Contributions are made from Frederick County and the City of Winchester based on population estimates issued by the Weldon Cooper Institute of the University of Virginia. Occasionally, the amounts that are budgeted are not the amounts actually contributed because the actual population figures for the year differ from the estimate.

## School Operating Fund Revenue Comparison



The chart above gives an actual School Operating Fund Revenue Comparison. As shown for Fiscal Year 2006, state funds equate to over 90% of the revenue for the school operating revenue, excluding the transfer from the general fund. The second largest revenue source is federal funds which equals close to 8% of the revenue. The remaining categories combined equal the remaining 2%.

*CONSOLIDATED SERVICES FUND:*

	<b>2005-06 BUDGETED</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGETED</b>	<b>2006-07 ESTIMATED</b>	<b>2007-08 ADOPTED</b>
<b>Revenue From Use of Money and Property</b>					
Billings to Local Agencies	500,000	3,227	300,000	300,000	300,000
<b>TOTAL</b>	<b>500,000</b>	<b>3,227</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>
<b>Transfers</b>					
General Operating Fund	0	128,698	0	0	0
<b>TOTAL</b>	<b>0</b>	<b>128,698</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FUND TOTAL</b>	<b>500,000</b>	<b>131,925</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>

**SCHOOL OPERATING FUND**

*Revenue from Use of Money and Property:*

	<b>2005-06 BUDGETED</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGETED</b>	<b>2006-07 ESTIMATED</b>	<b>2007-08 ADOPTED</b>
<b>Revenue From Use of Money &amp; Property</b>					
Rental of School Property	342,547	367,957	387,547	330,451	330,451
<b>TOTAL</b>	<b>342,547</b>	<b>367,957</b>	<b>387,547</b>	<b>330,451</b>	<b>330,451</b>

*Charges for Services:*

	<b>2005-06 BUDGETED</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGETED</b>	<b>2006-07 ESTIMATED</b>	<b>2007-08 ADOPTED</b>
<b>Charges for Services</b>					
Tuition - Private Sources - Day School	20,000	30,283	20,000	20,000	20,000
Parking Fees	40,000	21,502	40,000	40,000	40,000
Fees - Testing - Regional	33,175	38,566	33,175	34,175	33,175
Fees - GED - Regional	15,000	18,908	15,000	15,000	15,000
Fees - Drivers Ed. - Regional	120,000	138,133	120,000	120,000	130,000
Fees - Adult Ed. - Textbooks	1,500	0	1,500	1,500	0
Tuition from Private Sources - Adult	5,000	0	5,000	5,000	0
Tuition - Adult Ed. - Regional	1,000	0	1,000	1,000	13,194
Tuition from Private Sources - Summer	70,000	53,072	70,000	70,000	58,577
<b>TOTAL</b>	<b>305,675</b>	<b>300,464</b>	<b>305,675</b>	<b>306,675</b>	<b>309,946</b>

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



*Miscellaneous Revenue:*

	2005-06	2005-06	2006-07	2006-07	2007-08
<b>Miscellaneous Revenue</b>	<b>BUDGETED</b>	<b>ACTUAL</b>	<b>BUDGETED</b>	<b>ESTIMATED</b>	<b>ADOPTED</b>
Donations/Grants	150,000	70,021	176,821	204,821	150,000
Miscellaneous Refunds	30,000	20,192	30,000	119,574	56,806
Insurance Adjustments	50,000	449	26,445	0	0
<b>TOTAL</b>	<b>230,000</b>	<b>90,662</b>	<b>233,266</b>	<b>324,395</b>	<b>206,806</b>

*Recovered Costs:*

	2005-06	2005-06	2006-07	2006-07	2007-08
<b>Recovered Costs</b>	<b>BUDGETED</b>	<b>ACTUAL</b>	<b>BUDGETED</b>	<b>ESTIMATED</b>	<b>ADOPTED</b>
Regional Adult Education - Locality Billings	109,700	160,443	136,532	127,989	143,022
<b>TOTAL</b>	<b>109,700</b>	<b>160,443</b>	<b>136,532</b>	<b>127,989</b>	<b>143,022</b>
<b>TOTAL REVENUE FROM LOCAL SOURCES</b>	<b>987,922</b>	<b>919,526</b>	<b>1,063,020</b>	<b>1,089,510</b>	<b>990,225</b>

## Revenue from the Commonwealth

### *Categorical Aid:*

<b>Categorical Aid</b>	<b>2005-06 BUDGETED</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGETED</b>	<b>2006-07 ESTIMATED</b>	<b>2007-08 ADOPTED</b>
Sales Tax Receipts	9,505,116	10,096,415	11,876,143	9,524,681	10,020,930
Sales Tax Receipts 1/8%	0	0	0	1,190,585	1,252,616
Basic School Aid	28,762,549	28,588,319	32,843,257	32,816,490	34,449,438
Regular Foster Child	10,000	23,165	46,357	46,357	0
Adult Ed. - Regional	8,659	0	8,659	8,659	8,659
Gifted and Talented	286,762	289,249	313,311	308,942	324,270
Remedial Education - SOQ	297,168	300,187	316,549	312,281	328,250
Special Education - SOQ	3,528,871	3,564,723	3,906,683	3,854,008	4,048,423
Vocational Education - SOQ	765,208	772,982	1,026,855	1,013,010	1,070,722
Vocational Adult Education	0	7,596	0	0	0
Juvenile Detention Center Funds	244,462	204,704	255,985	232,524	267,961
Social Security - Instructional	1,599,884	1,498,159	1,765,243	1,740,623	1,829,810
Teacher Retirement - Instructional	1,488,265	1,401,743	2,254,314	2,207,803	2,740,855
Group Life Insurance - Instructional	0	0	114,626	105,492	92,649
Homebound	79,825	65,426	117,938	65,923	66,424
Special Ed. Reg. Program Payments (NREP)	1,406,353	1,367,677	1,500,000	1,500,000	1,000,000
Adult Basic Ed. - Regional	154,958	157,896	166,000	170,000	166,000
Adult Basic Ed. - Regional Jail	110,000	98,286	110,000	110,000	120,000
Vocational Equipment	0	23,434	0	0	0
Vocational Occupational - Tech. Ed.	83,763	89,070	83,763	125,014	132,077
Compensation Supplement	551,465	556,247	672,473	813,798	2,200,404
Special Ed. - Foster Child	141,409	68,179	69,535	69,535	125,605
At-Risk Students	131,924	133,273	175,921	172,776	141,203
K-3 Initiative	249,968	264,011	591,051	496,082	521,347
Ed Technology Funds	492,000	492,000	518,000	518,000	518,000
Early Reading Intervention	122,508	128,956	138,455	138,455	188,005
ESL Funds	177,939	208,546	276,911	272,803	387,128
Special Ed. - Visually Handicapped	4,154	2,094	4,154	4,154	4,154
Medicaid Reimbursements	27,397	0	30,000	30,000	40,000
Industry Certification	0	0	0	15,741	0
Hold Harmless Sales Tax	0	0	0	455,644	0
ISAEP Funding	23,576	23,576	23,576	23,576	23,576
Other State Funds	191,140	0	181,781	945,152	190,563
SOL Algebra Readiness	39,772	39,772	47,849	47,849	50,820
Expanded GED	0	6,754	0	8,480	0
Race to GED	0	24,322	0	60,770	0
Mentor Teacher Funds-Hard to Staff	0	21,351	25,000	21,093	25,000
Mentor Teacher Program	0	13,961	0	8,586	0
Retrofitting Grant	403,750	55,398	0	0	0
Project Graduation Academy Grant	0	0	0	11,403	0
Project Graduation	0	10,000	11,896	0	11,896
Virtual Advance Placement	0	74	0	0	0
<b>TOTAL REVENUE FROM THE COMMONWEALTH</b>	<b>50,888,845</b>	<b>50,597,545</b>	<b>59,472,285</b>	<b>59,446,289</b>	<b>62,346,785</b>

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

**Revenue from the Federal Government**

*Categorical Aid:*

<b>Categorical Aid</b>	<b>2005-06 BUDGETED</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGETED</b>	<b>2006-07 ESTIMATED</b>	<b>2007-08 ADOPTED</b>
Title II - Ed. Tech.	30,730	39,024	30,730	24,360	24,706
Title I	967,224	1,018,062	973,167	1,068,287	1,000,000
Federal Land Use	2,857	2,891	2,857	2,857	2,857
Title VI-B	2,266,427	2,310,279	2,410,171	2,259,457	2,095,471
Vocational Ed. - Disadv. Proj. Pmts.	139,386	134,137	132,147	136,947	133,674
Drug-Free Schools	44,599	40,231	36,079	55,732	36,079
Other Federal Aid	277,777	0	334,590	362,530	297,892
Adult Basic Ed. - Regional	301,854	299,518	325,363	296,083	325,363
Title VI-B IDEA	25,913	0	0	0	0
Title III - LEP/Immigrant	35,351	50,244	37,306	57,475	56,591
Title V - Reading Recovery/Remediation	35,781	30,697	24,466	40,558	12,913
Title II - Class Size/ Teacher Quality	335,848	350,553	330,242	348,445	329,029
Rev Maximization	300,000	0	0	0	0
Title I - D - Negligent, Delinquent	0	0	32,733	32,733	32,733
FIE Grant	0	2,877	20,000	21,923	0
NCLB Assistive Tech/Assessment Grants	0	0	18,029	0	0
Emergency Aid Impact	0	31,437	0	0	0
<b>TOTAL</b>	<b>4,763,747</b>	<b>4,309,950</b>	<b>4,707,880</b>	<b>4,707,387</b>	<b>4,347,308</b>

Federal Government Revenues are expected to decrease due to changes in grant activity.

*Transfers:*

<b>Transfers</b>	<b>2005-06 BUDGETED</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGETED</b>	<b>2006-07 ESTIMATED</b>	<b>2007-08 ADOPTED</b>
General Operating Fund	52,972,510	52,972,510	58,303,146	58,303,146	62,996,099
Carry Forward Funds	39,613	39,613	0	21,655	0
Outstanding Encumbrances	348,415	348,415	0	179,873	0
<b>TOTAL</b>	<b>53,360,538</b>	<b>53,360,538</b>	<b>58,303,146</b>	<b>58,504,674</b>	<b>62,996,099</b>

The School Operating Fund budget will receive funding from the governing body in the amount of \$62,996,099, an increase of 8% over the previous year.

*Total School Operating Fund Revenues:*

	2005-06	2005-06	2006-07	2006-07	2007-08
Total School Operating Fund	BUDGETED	ACTUAL	BUDGETED	ESTIMATED	ADOPTED
<b>FUND TOTAL</b>	<b>109,613,024</b>	<b>109,187,559</b>	<b>123,546,331</b>	<b>123,747,860</b>	<b>130,680,417</b>

Total School Operating Fund revenues are projected to increase due primarily to enrollment growth, state rebenchmarking and the opening of the replacement Gainesboro Elementary School.

*SCHOOL CAPITAL FUND:*

	2005-06	2005-06	2006-07	2006-07	2007-08
	BUDGETED	ACTUAL	BUDGETED	ESTIMATED	ADOPTED
<b>Non-Revenue Receipts</b>					
Carry Forward - Prior Years	0	0	0	642,488	300,000
Outstanding Encumbrances	0	33,292	0	0	0
<b>TOTAL</b>	<b>0</b>	<b>33,292</b>	<b>0</b>	<b>642,488</b>	<b>300,000</b>
<b>Transfers</b>					
General Operating Fund	1,000,000	1,860,437	665,701	1,341,319	750,000
<b>TOTAL</b>	<b>1,000,000</b>	<b>1,860,437</b>	<b>665,701</b>	<b>1,341,319</b>	<b>750,000</b>
<b>FUND TOTAL</b>	<b>1,000,000</b>	<b>1,893,729</b>	<b>665,701</b>	<b>1,983,807</b>	<b>1,050,000</b>

*SCHOOL DEBT SERVICE FUND:*

	2005-06	2005-06	2006-07	2006-07	2007-08
Transfers	BUDGETED	ACTUAL	BUDGETED	ESTIMATED	ADOPTED
Carry Forward - Prior Years	190,099	0	51,789	51,789	364,226
State Funds - Lottery	1,803,218	1,786,814	1,779,227	1,779,227	1,706,201
State Funds - School Construction	250,757	251,373	252,178	252,178	256,438
General Operating Fund	11,438,765	11,438,765	11,853,876	11,853,876	11,792,300
<b>TOTAL</b>	<b>13,682,839</b>	<b>13,476,952</b>	<b>13,937,070</b>	<b>13,937,070</b>	<b>14,119,165</b>
<b>FUND TOTAL</b>	<b>13,682,839</b>	<b>13,476,952</b>	<b>13,937,070</b>	<b>13,937,070</b>	<b>14,119,165</b>

*SCHOOL FOOD SERVICE FUND:*

	<b>2005-06 BUDGETED</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGETED</b>	<b>2006-07 ESTIMATED</b>	<b>2007-08 ADOPTED</b>
<b>Revenue from Use of Money and Property</b>					
Interest on Bank Deposits	3,941	35,647	20,935	20,935	35,647
<b>TOTAL</b>	<b>3,941</b>	<b>35,647</b>	<b>20,935</b>	<b>20,935</b>	<b>35,647</b>
<b>Charges for Services</b>					
Charges for Services	2,524,162	2,684,387	2,852,148	2,852,148	3,066,212
<b>TOTAL</b>	<b>2,524,162</b>	<b>2,684,387</b>	<b>2,852,148</b>	<b>2,852,148</b>	<b>3,066,212</b>
<b>Miscellaneous</b>					
Miscellaneous	36,363	42,352	37,002	37,002	43,664
School Food Services - State	62,288	63,318	66,991	66,991	66,820
Meal Reimb. Operations - Federal	976,009	1,082,517	1,175,903	1,175,903	1,262,486
<b>TOTAL</b>	<b>1,074,660</b>	<b>1,188,187</b>	<b>1,279,896</b>	<b>1,279,896</b>	<b>1,372,970</b>
<b>Non-Revenue Receipts</b>					
Carry Forward - Prior Years	712,845	0	910,573	910,573	1,004,376
<b>TOTAL</b>	<b>712,845</b>	<b>0</b>	<b>910,573</b>	<b>910,573</b>	<b>1,004,376</b>
<b>Transfers</b>					
School Operating Fund	50,000	50,000	0	0	0
<b>TOTAL</b>	<b>50,000</b>	<b>50,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FUND TOTAL</b>	<b>4,365,608</b>	<b>3,958,221</b>	<b>5,063,552</b>	<b>5,063,552</b>	<b>5,479,205</b>

The School Food Service Program provides approximately 1.8 million meals including breakfasts, lunches and a la carte items. There will be an increase of ten cents in both breakfast and lunch prices for 2007-2008.

*SCHOOL TRUST FUNDS:*

	2005-06 BUDGETED	2005-06 ACTUAL	2006-07 BUDGETED	2006-07 ESTIMATED	2007-08 ADOPTED
<b>Revenue from Use of Money and Property</b>					
Interest on Bank Deposits	1,100	767	1,100	1,100	1,100
<b>FUND TOTAL</b>	<b>1,100</b>	<b>767</b>	<b>1,100</b>	<b>1,100</b>	<b>1,100</b>

*SCHOOL TEXTBOOK FUND:*

	2005-06 BUDGETED	2005-06 ACTUAL	2006-07 BUDGETED	2006-07 ESTIMATED	2007-08 ADOPTED
<b>Revenue from Use of Money and Property</b>					
Interest on Bank Deposits	0	7,835	5,000	5,000	5,000
TOTAL	0	7,835	5,000	5,000	5,000
<b>Charges for Services</b>					
Textbooks - Lost/Damaged	7,500	7,169	8,500	8,500	8,500
Sale of Used Books	5,000	6,295	5,150	5,000	5,000
TOTAL	12,500	13,464	13,650	13,500	13,500
<b>Recovered Costs</b>					
Textbooks Furnished Free	464,113	468,138	778,006	778,006	774,235
TOTAL	464,113	468,138	778,006	778,006	774,235
<b>Non-Revenue Receipts</b>					
Carry Forward - Prior Years	405,106	0	171,500	171,500	107,683
TOTAL	405,106	0	171,500	171,500	107,683
<b>Transfers</b>					
School Operating Fund - Local Subsidy	321,313	321,638	517,662	517,812	517,812
TOTAL	321,313	321,638	517,662	517,812	517,812
<b>FUND TOTAL</b>	<b>1,203,032</b>	<b>811,075</b>	<b>1,485,818</b>	<b>1,485,818</b>	<b>1,418,230</b>

Textbook funds are projected to increase due to an increase in student enrollment and the state's schedule for adoption of textbooks.

*NREP OPERATING FUND:*

	<b>2005-06 BUDGETED</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGETED</b>	<b>2006-07 ESTIMATED</b>	<b>2007-08 ADOPTED</b>
<b><u>Revenue from Use of Money and Property</u></b>					
Rental Income	12,096	12,096	12,096	0	0
Interest on Bank Deposits	0	28,223	0	0	0
<b>TOTAL</b>	<b>12,096</b>	<b>40,319</b>	<b>12,096</b>	<b>0</b>	<b>0</b>
<b><u>Recovered Costs</u></b>					
Billings to Localities	4,144,474	4,073,236	4,685,734	4,540,026	4,874,080
State- Educational Technology Funds	26,000	26,000	26,000	26,000	26,000
Federal - Preschool Grant	160,890	111,917	85,934	104,434	85,934
<b>TOTAL</b>	<b>4,331,364</b>	<b>4,211,153</b>	<b>4,797,668</b>	<b>4,670,460</b>	<b>4,986,014</b>
<b><u>Non-Revenue Receipts</u></b>					
Carry Forward - Prior Years	344,701	0	563,630	702,934	327,313
<b>TOTAL</b>	<b>344,701</b>	<b>0</b>	<b>563,630</b>	<b>702,934</b>	<b>327,313</b>
<b>FUND TOTAL</b>	<b>4,688,161</b>	<b>4,251,472</b>	<b>5,373,394</b>	<b>5,373,394</b>	<b>5,313,327</b>

*NREP TEXTBOOK FUND:*

	<b>2005-06 BUDGETED</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGETED</b>	<b>2006-07 ESTIMATED</b>	<b>2007-08 ADOPTED</b>
<b><u>Revenue from Use of Money and Property</u></b>					
Interest on Bank Deposits	0	698	0	0	0
<b>TOTAL</b>	<b>0</b>	<b>698</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b><u>Non-Revenue Receipts</u></b>					
Carry Forward - Prior Years	20,000	0	20,000	20,000	20,000
<b>TOTAL</b>	<b>20,000</b>	<b>0</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>
<b><u>Transfers</u></b>					
NREP Operating Fund	10,000	10,000	10,000	10,000	10,000
<b>TOTAL</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
<b>FUND TOTAL</b>	<b>30,000</b>	<b>10,698</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>

*AIRPORT AUTHORITY CAPITAL PROJECT FUND:*

	<b>2005-06 BUDGETED</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGETED</b>	<b>2006-07 ESTIMATED</b>	<b>2007-08 ADOPTED</b>
<b>Transfers</b>					
Other Localities	64,274	20,000	37,484	68,096	51,421
State Receipts	658,130	447,409	117,130	412,891	320,980
Federal Receipts	394,250	80,459	679,250	1,393,827	1,662,500
General Operating Fund	0	0	43,861	96,728	78,824
TOTAL	1,116,654	547,868	877,725	1,971,542	2,113,725
<b>FUND TOTAL</b>	<b>1,116,654</b>	<b>547,868</b>	<b>877,725</b>	<b>1,971,542</b>	<b>2,113,725</b>

The Airport Capital Project Fund includes several projects for the fiscal year 2008. The largest project, which totals \$900,000, is the acquisition of land for the runway protection zone per the Twenty-year Master Plan. The second largest project, which totals \$700,000, consists of the acquisition of property for noise abatement.

*UNEMPLOYMENT COMPENSATION FUND:*

	<b>2005-06 BUDGETED</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGETED</b>	<b>2006-07 ESTIMATED</b>	<b>2007-08 ADOPTED</b>
<b>Non-Revenue</b>					
Carry Forward - Prior Years	10,000	2,301	10,000	2,232	10,000
TOTAL	10,000	2,301	10,000	2,232	10,000
<b>FUND TOTAL</b>	<b>10,000</b>	<b>2,301</b>	<b>10,000</b>	<b>2,232</b>	<b>10,000</b>

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



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

**General Fund**

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

Designated General Fund Balance is comprised of those funds that have been reserved from fund balance for a specific use. The following amounts were reserved from the General Fund undesignated fund balance at June 30, 2006:

Prepaid Items	\$4,645
Encumbrances	955,615
Non-Current Loans	868,370
Capital Projects	1,513,176
Employee Benefits	93,121
Historical Markers	687
Economic Development	986
	<u>\$3,436,600</u>

This amount is included in the June 30, 2006 fund balance amount of \$42,177,304. Undesignated fund balance on June 30, 2006 was \$38,740,704. 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 2007 and 2008, and a detail analysis of actual fund balance of June 30, 2003 through June 30, 2006.

	ESTIMATE FY 2007	PLAN FY 2008
Fund Balance, Beginning of Year	\$32,946,890	\$29,850,173
Revenue Sources*	116,487,700	125,811,207
Expenditures	(44,445,725)	(52,664,018)
Other Sources (USES):		
Transfers (OUT)**	<u>(75,138,692)</u>	<u>(79,647,189)</u>
Fund Balance, End of Year	<u>\$29,850,173</u>	<u>\$23,350,173</u>

\*Includes close out of construction funds.

\*\*Includes transfers tot Reserved Fund Balances.

	ACTUAL FY 2003	ACTUAL FY 2004	ACTUAL FY 2005	ACTUAL FY 2006
Fund Balance, Beginning of Year	\$23,036,437	\$24,345,519	\$27,855,205	\$32,915,139
<b>REVENUES</b>				
General Prop. Taxes	\$44,344,353	\$49,583,353	\$52,890,953	\$60,084,715
Other Local Taxes	16,189,296	18,007,559	23,453,552	26,026,607
Permits, Privilege Fees & Reg. Licenses	1,556,839	2,192,360	2,773,787	3,186,465
Fines and Forfeitures	133,549	240,167	282,828	210,902
Revenue from Use of Money & Prop.	425,269	249,622	601,516	1,451,957
Charges for Services	1,936,008	2,171,750	2,345,861	2,726,521
Miscellaneous	315,355	231,768	332,408	247,030
Recovered Costs	2,413,809	2,538,635	2,711,272	3,078,869
Intergovernmental	18,568,647	20,611,477	18,808,397	22,610,594
<b>TOTAL REVENUE</b>	<b>\$85,883,125</b>	<b>\$95,826,691</b>	<b>\$104,200,574</b>	<b>\$119,623,660</b>
<b>EXPENDITURES</b>				
Current:				
Gen. Gov. Admin.	\$4,945,481	\$4,893,037	\$6,152,689	\$6,100,985
Judicial Administration	1,327,545	1,354,067	1,598,301	1,899,107
Public Safety	12,109,078	13,442,648	15,607,849	18,907,930
Public Works	2,627,042	2,738,920	3,290,973	3,205,933
Health and Welfare	5,549,107	5,617,679	4,871,933	5,815,495
Community College	85,373	45,122	444,629	473,146
Parks, Recreation & Cultural	3,817,096	3,890,243	4,461,985	4,587,827
Comm. Development	3,554,320	3,782,738	2,726,702	2,281,742
Debt Service	1,129,166	1,091,927	1,132,211	1,124,707
<b>TOTAL EXPENDITURES</b>	<b>\$35,144,208</b>	<b>\$36,856,381</b>	<b>\$40,287,272</b>	<b>\$44,396,872</b>
<b>OTHER FINANCING SOURCES</b>				
Proceeds form capital leases/insurance/ bond premiums/long-term debt	\$1,338,561	\$1,308,102	\$15,565,207	\$12,535,930
Operating transfers Out/In	0	0	(10,510,839)	(11,438,765)
Operating transfers from/to Primary Govt.	(50,168,396)	(56,768,726)	(63,907,736)	(67,061,788)
<b>TOTAL OTHER FIN. SOURCES</b>	<b>(\$48,829,835)</b>	<b>(\$55,460,624)</b>	<b>(\$58,853,368)</b>	<b>(\$65,964,623)</b>
<b>Fund Balance, End of Year</b>	<b>\$24,945,519</b>	<b>\$27,855,205</b>	<b>\$32,915,139</b>	<b>\$42,177,304</b>

**FUND BALANCE POLICY:** The Government Finance Officers Association (GFOA) recommends that unreserved fund balance be maintained at a level of 5 to 15% of general fund revenues. In the adopted FY 2008 budget, it is estimated that unreserved fund balance will be well within this recommended range. An unreserved general fund balance needs to be maintained to assure sufficient cash flows. Since the county collects 50% of general property revenues on June 5, reserves are needed to assure that funds will be available to pay county obligations and maintain bond ratings for future borrowings.

The Board of Supervisors voted to decrease the county's general fund balance by \$6,500,000 to fund the FY 2007-2008 Adopted Budget. This amount is reflected in projected fund balance amounts.

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

**UNRESERVED FUND BALANCE  
PROJECTED FY 2008 BALANCES**

<b>Type of Fund</b>	<b>Estimated Fund Balance, Beg. of Year</b>	<b>Revenue Sources (a)</b>	<b>Expenditures</b>	<b>Subtotal</b>	<b>Transfers (Out)</b>	<b>Estimated Fund Balance, End of Year</b>	<b>% Change</b>
General	29,850,173	125,811,207	(52,664,018)	102,997,362	(79,647,189)	23,350,173	-21.78%
Regional Jail	1,913,528	17,028,763	(17,250,553)	1,691,738	0	1,691,738	-11.59%
Landfill	9,553,663	8,735,093	(9,016,193)	9,272,563	0	9,272,563	-2.94%
Court Services	474,394	1,420,154	(1,451,196)	443,352	0	443,352	-6.54%
Shawneeland	3,424,534	753,977	(1,020,742)	3,157,769	0	3,157,769	-7.79%
Airport Operating	571,337	2,966,551	(2,966,551)	571,337	0	571,337	0.00%
Consolidated Services	743	300,000	(300,000)	743	0	743	0.00%
School Operating	0	130,680,417	(130,162,755)	517,662	(517,662)	0	0.00%
School Cafeteria	93,803	5,479,205	(5,479,205)	93,803	0	93,803	0.00%
School Debt	364,516	13,754,939	(14,119,165)	290	0	290	-99.92%
Airport Capital	298,525	2,113,725	(2,113,725)	298,525	0	298,525	0.00%
School Trusts	23,155	1,100	(1,100)	23,155	0	23,155	0.00%
School Textbook	133,568	1,310,547	(1,418,230)	25,885	0	25,885	-80.62%
NREP Operating	331,172	4,986,014	(5,303,327)	13,859	(10,000)	3,859	-98.83%
NREP Textbook	42,151	10,000	(30,000)	22,151	0	22,151	-47.45%
Unemployment	58,232	0	(10,000)	48,232	0	48,232	-17.17%

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

General Fund fund balance decreased by 21.7%. The Board of Supervisors chose to appropriate \$6.5 million from reserves to balance the FY 2008 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 2008 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 has been changed for the first time in the Fiscal Year Ending 2002 financial statements. The county's current financial statements now present two different statements, with two different approaches and view of the county's finances. The government-wide statements, which are new, provide information on the overall financial status of the county. This method is more comparable to the method used in private industry. The fund financial statements, which is the method that has been used in the past, focuses on the individual funds of the county government, reporting the operations in more detail than the government-wide statements. When presented in one report, both types of statements will give the user a broader basis of comparison and enhance the county's accountability.

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

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

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

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

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

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

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

## **Fund Financial Statements:**

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

The county has three kinds of funds:

1. **Governmental Funds:** The governmental funds report most of the county's basic services. The governmental funds serve essentially the same function as the governmental activities in the government-wide statements. The governmental fund financial statements focus on near-term cash flows and the amount of useable resources available at the end of the fiscal year. It provides the reader a short-term view of the financial position. Since the information provides a narrow focus, the government-wide statements will provide additional information. A reconciliation of the fund statements is provided to facilitate this comparison.
2. **Proprietary Funds:** Frederick County maintains two types of proprietary funds: Enterprise Funds and Internal Service Funds. 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 Northwestern Regional Adult Detention Center and the Winchester Regional Airport.

## **VII. BASIS OF BUDGETING**

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

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

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

## **XI. SIGNIFICANT COMPONENTS**

- A. The proposed budget is fundamentally comprised of 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, and social and political characteristics of the county.
- G. Glossary.
- H. Index.

# A Profile of Frederick County

## History

English ownership of Frederick County was originally by the Virginia Company but was taken over by the Crown in 1624. By the 1650's, various traders, trappers and explorers were coming to the Shenandoah Valley. Some of the earliest settlers were Quakers who built the Hopewell Friends Meeting House which still stands near Clearbrook in Frederick County. These settlers were attracted by the fertile soils and the abundant forest and water resources.

Frederick County was created from western Orange County by the House of Burgesses on December 21, 1738 and was named after the Prince of Wales. James Wood, County Surveyor for Orange County, platted a town at the county seat, which he named Winchester, after his birthplace. Eventually, eleven other counties would be created from the 3,824 square miles included in the original Frederick County.

County government in Virginia was originally by self-perpetuating courts. Frederick County's Court was proclaimed and organized in 1743. It first met at the surveying office of its clerk, James Wood, at the site on which he later built his estate, Glen Burnie.

George Washington was associated with Winchester and Frederick County between the years of 1748 and 1765. Early during those years, he maintained a surveying office in Winchester. During the French and Indian War, he was given a Commission and later made Commander in Chief of the colonial forces with headquarters in Winchester. Washington held his first elective offices representing Frederick County, having been elected to the House of Burgesses in 1758 and 1761.

During the late eighteenth and early nineteenth centuries, life in the current Frederick County area centered around small family farms. During this period, wheat production became the center of the local economy, along with cattle production. In 1820, there were fifty flour mills in Frederick County along with numerous sawmills, tanneries and other business activities.

Economic life was centered around Winchester and other local towns including Stephen City, Middletown, Kernstown, Gainesboro and Gore. There were a large number and diversity of craftsmen and merchants in these towns. The strongest influence on the local economy was the Great Wagon Road, which later became Route 11 and which carried settlers and travelers from Philadelphia, south through the Valley and to the west. Activity associated with this road made Winchester one of the largest towns in western Virginia.

Frederick County played a significant part in the Civil War. The northern Shenandoah Valley supplied food, livestock, horses and soldiers to the southern cause. The Valley was also important because of its strategic location in relation to Washington, D. C. The town of Winchester changed hands in the war about 70 times, an average of once every three weeks for four years.

Major local battles include the First Battle of Kernstown in March of 1862, during which General Stonewall Jackson suffered his only tactical defeat during the Valley Campaign but did succeed in keeping Union troops in the Valley from leaving to reinforce McClellan on the peninsula. In May of 1862, Jackson's army defeated the Union troops at the First Battle of Winchester. In the Second Battle of Winchester in 1863, confederate troops successfully attacked and defeated Union troops occupying forts on the western side of Winchester. Union troops were again defeated at the Second Battle of Kernstown in 1864. At the Third Battle of Winchester, General Philip Sheridan's Union troops successfully attacked confederate troops at Winchester. With the high number of losses on both sides, a new war of attrition was to begin in the Valley from which the southern forces would never recover.

The Civil War period brought much destruction and economic hardship to Frederick County, due to the county's strategic location in the Valley. Many farms, mills and dwellings were damaged or destroyed, and the county's economic productivity was greatly reduced. The Reconstruction period was characterized by a slow economic recovery from damages suffered, and by the 1880's economic stability gradually returned. After the war, old economic activities resumed and new activities began. New businesses included a tannery, dairying, farm machinery and shipping.

There was a tremendous building boom in the county during the period of 1880-1900. New communities were also formed as a consequence of newer, more advanced transportation systems including the automobile and the railroad. Among the communities that experienced growth during this period were Meadow Mills, Hayfield, Gore, Mountain Falls, Mount Williams, Gravel Springs, Gainesboro, Albin, Brucetown, White Hall and Armel.

Industrial activity slowly resumed after the Civil War. According to one source, by 1890, Frederick County had 37 mills, eight woolen factories and mills, a steam elevator, two iron foundries, four glove factories, a boot and shoe factory, ten broom factories, four tanneries, a large paper mill, three newspapers, a book bindery, eight cigar factories, three marble yards and two furniture factories.

In the early twentieth century, there was rapid industrial growth in Frederick County. There was a phenomenal rise in apple production, with apples replacing wheat as the primary cash crop. Many new facilities were developed relating to apple production and processing. Later in the twentieth century, the local economy had diversified to include a range of different industrial activities. Activities continue to be based on the accessibility of the area and on north-south travel along the route that was once the Great Wagon Road and is now Route 11 and Interstate 81.

### **Historic Preservation**

There are quite a few historic sites in Frederick County. The following sites are listed on both the Virginia Landmarks Register and the National Register of Historic Places:

Belle Grove and Cedar Creek Battlefield	Hopewell Friends Meeting House
Monte Vista	County Poor House
Springdale House and Mill Complex	Willa Cather's Birthplace
Willow Shade	Newtown/Stephensburg District
Sunrise	St. Thomas Episcopal Church (Middletown)
Rose Hill	

In addition to these, there are approximately 50 sites in the county that have been preliminarily reviewed by the Virginia Department of Historic Resources and deemed most likely eligible for inclusion on the State and National Registers.

Six battlefields of great national importance are located in Frederick County and Winchester.

#### Battlefields:

First and Second Battles of Winchester	Third Battle of Winchester
First and Second Battles of Kernstown	Cedar Creek
Stephenson's Depot	Rutherford's Farm



### Fortifications/Entrenchments:

Star Fort	Fort Collier
Parkins Mill Battery	Carysbrook Redoubt
Nineteenth Corps Line	Zig-Zag Trenches
Hilandale Earthworks/1864-65 Winter Line	

There are over 12,000 acres of land in battlefields that maintain high historic character. Without a concentrated and effective effort, most battlefield sites in Winchester and Frederick County will be lost to development during the next twenty years because of their location. Significant efforts are underway on the part of the City and County government, the Kernstown Battlefield Association, the Cedar Creek Battlefield Foundation and others to protect local battlefield sites and create a battlefield park network. A battlefield park network in Frederick County and Winchester will provide substantial economic and educational benefits.

### **Physical Characteristics**

The county can be viewed in terms of three physical areas. The eastern portion of the county contains a band running north-south along the length of the county, which is underlain by Martinsburg shale. This area consists of broad, relatively level ridges separated by steep stream valleys. The soils tend to be dense and not well suited for intensive agriculture or septic drainfields. Much of the land is used either as pasture land or is developed for residential or urban uses. Much of the sewerred suburban development in the county is in this area.

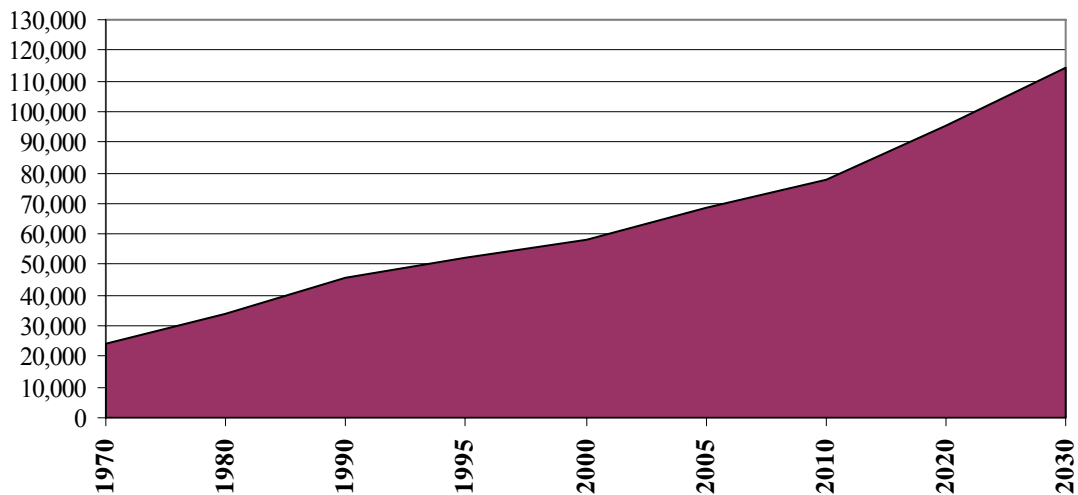
The second area is underlain by limestone-carbonate bedrock and consists of a band that runs north-south through the county between Interstate 81 and Little North Mountain. The terrain here tends to be gently rolling. Outside of the City of Winchester, much of this area is currently used for agriculture and contains the bulk of prime agriculture soil in the county. Most of the orchards in the county are located in this area. Soils in this area tend to be well suited for septic drainfields, except where the soils are thin.

The third area is the large western Valley and Ridge area that is underlain by a variety of shale, sandstone and limestone formations. This area consists of alternating valleys and ridges that run north-south through the county. Most of the area is forested. The ridges tend to be very steep, and the highest elevations in the county are in this area. Soils are varied, although most tend not to be well suited for septic drainfields.

### **Population**

Since the turn of the century, the population of Frederick County has skyrocketed 347 percent, growing from 13,239 people in 1900 to 59,209 in 2000. The 2005 population estimate for Frederick County was 68,809. 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 77,864, by 2020 95,648 and by 2030 114,539.

## Frederick County Population Counts, 1970-2030



### Public School System

The Frederick County Public School System, the 22<sup>nd</sup> largest school division in Virginia, is composed of 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.

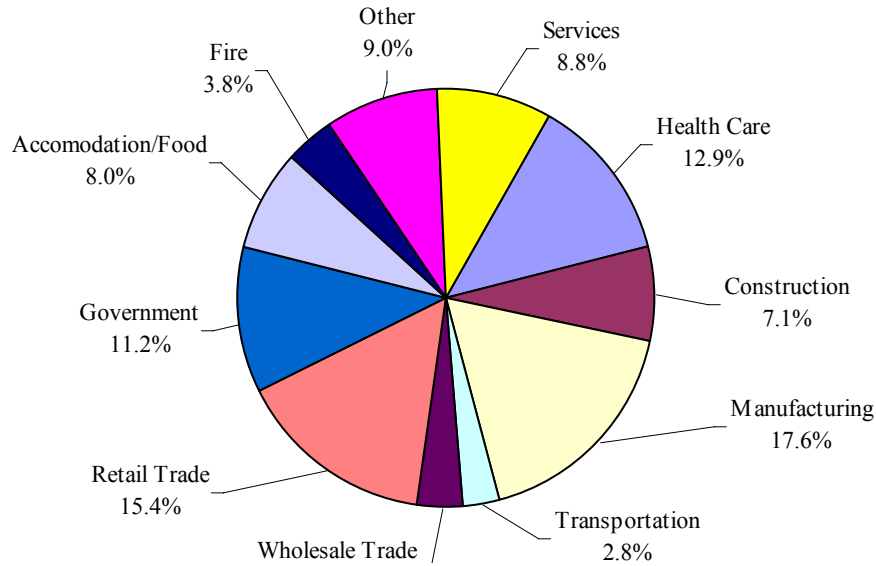
In 1998, student enrollment was 10,407. In the fall of 2006, student enrollment was 12,549, which represents an increase of 2,142 students, or 20.5%, since 1998. The structure of the school division is designed to support the needs of the 12,982 students projected for the school year 2007-2008.

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

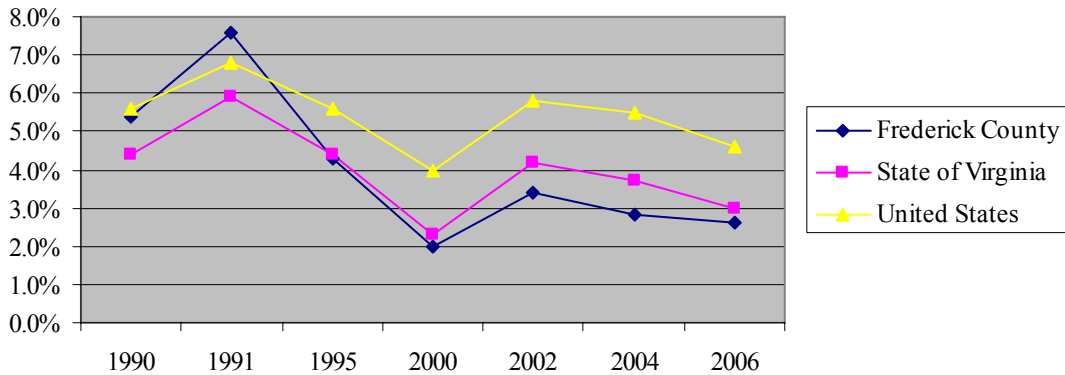
Winchester and Frederick County had a total of 52,408 jobs in 2006 as measured by the Virginia Employment Commission. The largest employment sector was manufacturing which employed 9,212 workers in 2006.

### Employment Trends - Frederick County and Winchester - 2006



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 2006 unemployment rate of 2.4%.

Unemployment Rate Comparison



### 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 4,800 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 Frederick County area is about 110% of the national average. The average single family detached home sold for approximately \$308,771 in 2005. 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 2005) gives the crime rate per 100,000 people for the USA as 469.2. The crime rate for Winchester-Frederick County was 207.4 in 2005.

**Medical Care** Winchester Medical Center is a 411-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 30,435 active registered library card holders in Frederick County. During the 2007 fiscal year, Frederick County residents borrowed 374,917 items from the library system.

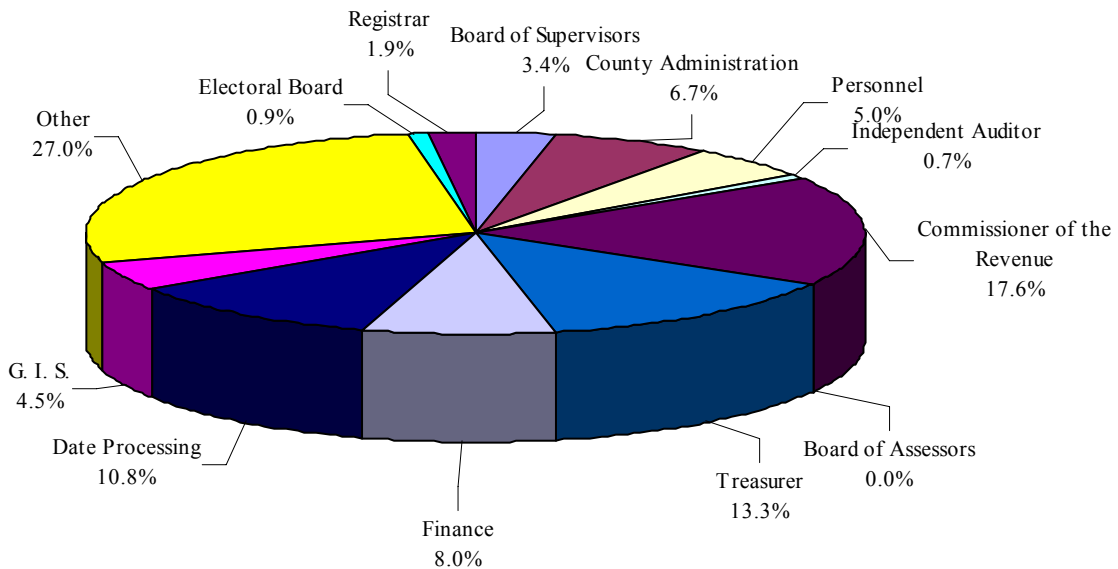
**Parks** The county currently owns and operates two regional parks. Clearbrook Park, located five miles north of Winchester, consists of approximately 55 acres and Sherando Park, located two miles east of Stephens City, consists of approximately 330 acres. Both regional parks currently serve the county's 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. Additional recreational facilities currently provided are two outdoor swimming pool complexes, 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 joint efforts of Frederick County Board of Supervisors, Frederick County Parks and Recreation Department and the Frederick County School Board resulted in the co-location of recreational facilities in three elementary schools and one high school. The Community Center at Sherando High School has a fitness room with cardio and resistance training equipment, two racquetball courts and a 2,000 square foot multi-purpose room which includes a kitchen area. The multi-purpose room can be divided into two rooms for the public. The facility opened in 1993. The Community Center at Orchard View Elementary School, which opened in 2000, has a full sized gymnasium which seats approximately 150. The Community Center at Evendale Elementary, which opened in 2006, has a full sized gymnasium seating approximately 300, a 500 square foot multi-purpose room with a kitchen area, a 1,150 square foot aerobics room and two offices. Opening in the fall of 2007, the Community Center at Gainesboro Elementary has a full sized gymnasium seating approximately 300, a 500 square foot multi-purpose room, a 1,150 square foot aerobics room, a cardio equipment room and an office.

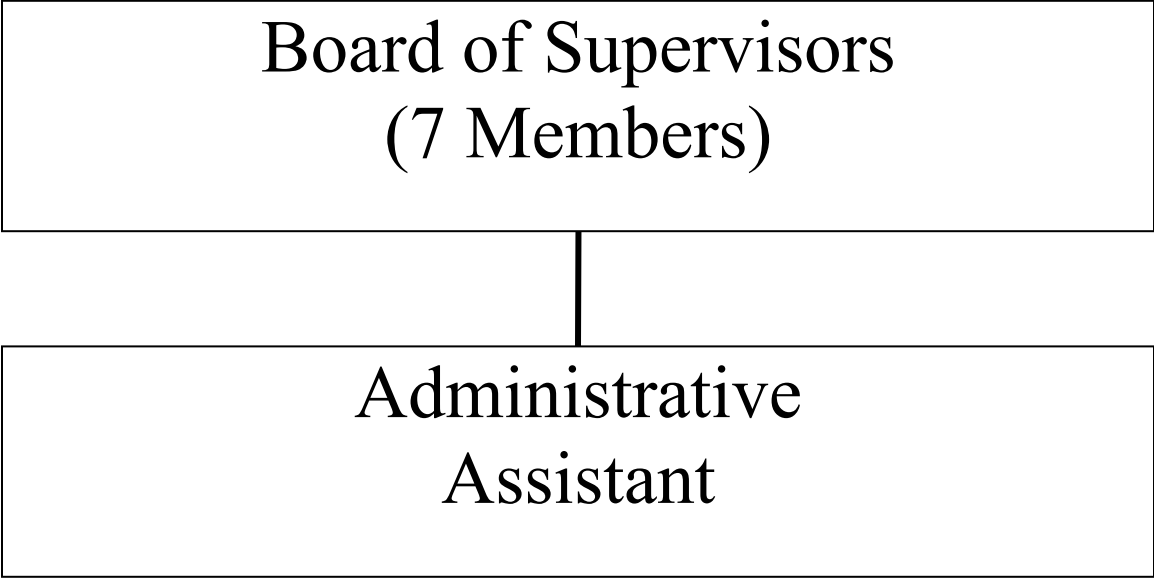
An additional amenity located at Sherando Park is a bike path that begins and ends at Sherando High School, wrapping its way through the park and adjoining neighborhoods. A wide path that is 2.45 miles in length, it provides a good surface for both walking and biking.

## General Government Administration

	2006 Actual	2007 Budget	2008 Adopted Budget	Increase (Decrease) FY 2007 to FY 2008	
				Amount	%
Board of Supervisors	\$217,201	\$243,132	\$253,067	\$9,935	4.09%
County Administration	460,029	473,754	503,720	\$29,966	6.33%
Human Resources	224,154	295,106	372,513	\$77,407	26.23%
Independent Auditor	49,250	51,450	55,000	\$3,550	6.90%
Commissioner of the Revenue	1,039,084	999,186	1,311,197	\$312,011	31.23%
Board of Assessors	7,550	0	0	\$0	0.00%
Treasurer	999,856	980,975	996,293	\$15,318	1.56%
Finance	611,058	552,875	599,487	\$46,612	8.43%
Information Technology	484,436	612,512	810,306	\$197,794	32.29%
G. I. S.	305,354	276,872	338,953	\$62,081	22.42%
Other	1,572,295	1,927,314	2,017,664	\$90,350	4.69%
Electoral Board	57,939	43,943	67,167	\$23,224	52.85%
Registrar	107,896	133,625	145,564	\$11,939	8.93%
<b>GENERAL GOVERNMENT ADMINISTRATION</b>	<b>\$6,136,102</b>	<b>\$6,590,744</b>	<b>\$7,470,931</b>	<b>\$880,187</b>	<b>13.35%</b>



# Board of Supervisors



# BOARD OF SUPERVISORS

**DESCRIPTION:**

Frederick County operates under the county board form of government as provided for in the Code of Virginia. Frederick County consists of six magisterial districts. Each district is represented by an elected representative, while the county elects its Chariman-at-Large. The Board of Supervisors collectively sets policy for the county and enacts those ordinances which are deemed necessary by the Board (State law permitting). The Board appoints the county administrator, most boards, commissions, authorities and committees to examine and conduct various aspects of county business. The Board's own standing committees include Finance, Public Safety, Code and Ordinance, Public Works and Human Resources and Transportation. 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.
- Continue consolidation discussions with the City of Winchester.
- Improve communication with State elected representatives.
- Maintain aggressive posture on transportation issues.

**PERFORMANCE INDICATORS:**

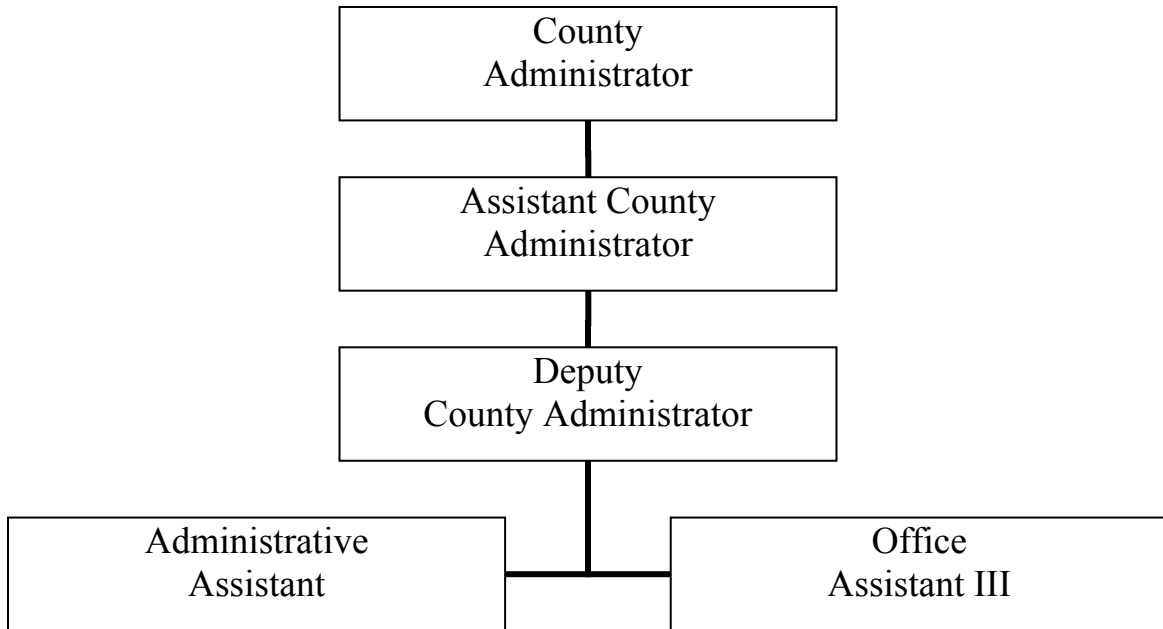
	FY 2006 Actual	FY 2007 Budget	FY 2008 Budget
Resolutions considered (includes Proclamations)	85	75	80
Ordinances Considered	15	18	18
Board Meetings Held (including joint meetings and worksessions)	33	42	40
Waiver Notices Processed	0	1	0

**BUDGET SUMMARY:**

	FY 2006 Actual	FY 2007 Approved Budget	FY 2007 Estimated Budget	FY 2008 Adopted Budget	Increase (Decrease) FY 2007 App. To FY 2008	
					Amount	%
Costs:						
Personnel	153,341	157,631	157,752	163,225	5,594	3.55%
Operating	63,860	85,501	64,249	89,842	4,341	5.08%
Capital	0	0	0	0	0	0.00%
<b>TOTAL</b>	217,201	243,132	222,001	253,067	9,935	4.09%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	217,201	243,132	222,001	253,067	9,935	4.09%
<b>TOTAL</b>	217,201	243,132	222,001	253,067	9,935	4.09%
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, Extension, Finance, Fire and Rescue, Geographic Information Systems, Human Resources, Information Technology, 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.

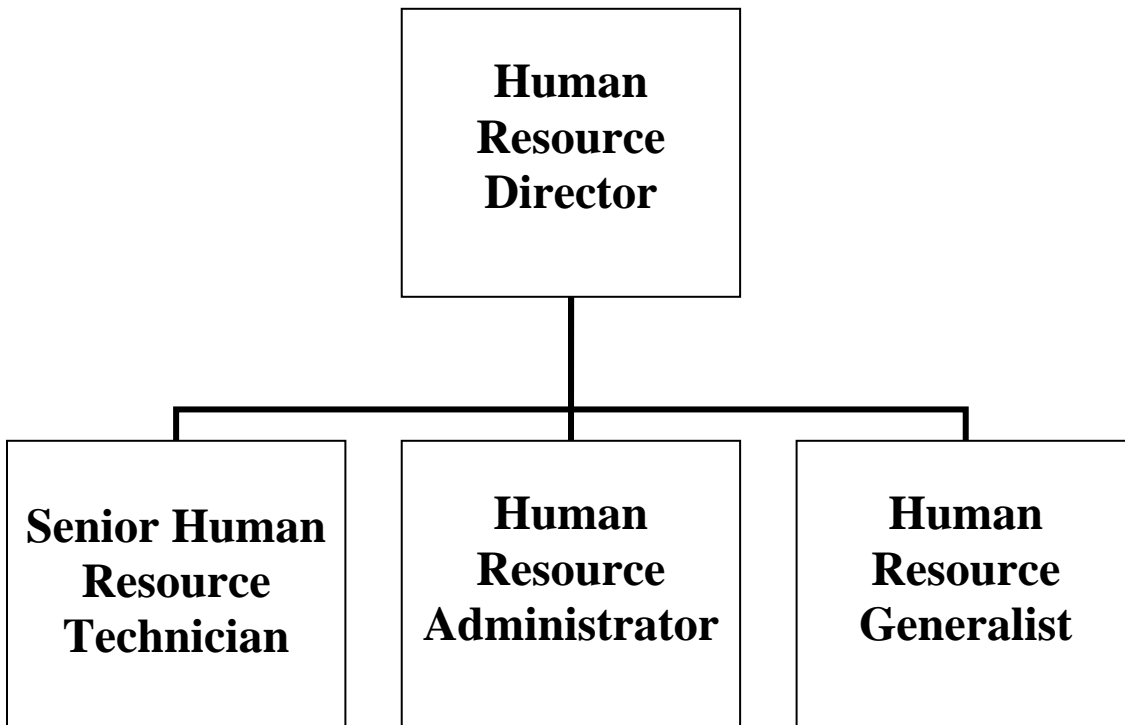
## GOALS:

- Develop a legislative agenda for local option taxing authority, such as real estate transfer tax in lieu of cash proffers.
- Continue to study and begin phased implementation of paperless agendas.
- Improve maintenance of county facilities.
- Utilize lobbyist to improve communication of legislative priorities to State elected representatives.
- Continue monitoring of overtime expenditures.
- Improve administration of benefits and personnel policies and procedures.
- Oversee Landfill expansion.

## BUDGET SUMMARY:

	FY 2006 Actual	FY 2007 Approved Budget	FY 2007 Estimated Budget	FY 2008 Adopted Budget	Increase (Decrease) FY 2007 App. To FY 2008	
					Amount	%
Costs:						
Personnel	434,245	449,364	469,031	<b>481,559</b>	32,195	7.16%
Operating	20,196	24,390	13,323	<b>22,161</b>	(2,229)	-9.14%
Capital	5,588	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>460,029</b>	<b>473,754</b>	<b>482,354</b>	<b>503,720</b>	<b>29,966</b>	<b>6.33%</b>
Revenue:						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	460,029	473,754	482,354	<b>503,720</b>	29,966	6.33%
<b>TOTAL</b>	<b>460,029</b>	<b>473,754</b>	<b>482,354</b>	<b>503,720</b>	<b>29,966</b>	<b>6.33%</b>
Full-time positions	5	5	5	<b>5</b>	0	0.00%

# Human Resources



# HUMAN RESOURCES

1203

## DESCRIPTION:

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

The Human Resources Department serves approximately 650 full-time and 200 part-time local government employees with recruitment, selection and retention plans, compensation and benefit programs, performance management, employee relations, policy development and interpretation, organizational development and compliance of employment law.

## GOALS:

- Implement a Human Resources Information System that integrates with the AS400 finance system and automates timekeeping and leave tracking thereby eliminating paper timesheets and all manual calculations.
- Review and recommend a county wide short term disability plan.
- Review and recommend a long term care plan option.
- Continue to streamline current human resource practices with customer support and automation, where appropriate.
- Mature county human resource policies to reflect actual philosophy and practices.

## PERFORMANCE INDICATORS:

	FY 2006 Actual	FY 2007 Budget	FY 2008 Budget
# and % of classified employees hired who complete probationary period	Not Available	Not Available	Not Available
# and % of employees given service awards	Not Available	Not Available	Not Available
% of exit interviews completed	Not Available	Not Available	Not Available
% of female employees in workforce	Not Available	Not Available	Not Available
# and % of grievances which are administered within the appropriate time frames as established by administrative policy	Not Available	Not Available	Not Available

## BUDGET SUMMARY:

	FY 2006 Actual	FY 2007 Approved Budget	FY 2007 Estimated Budget	FY 2008 Adopted Budget	Increase (Decrease) FY 2007 App. To FY 2008	
					Amount	%
<b>Costs:</b>						
Personnel	184,549	246,596	262,993	275,854	29,258	11.86%
Operating	39,605	48,510	56,466	96,659	48,149	99.26%
Capital	0	0	1,300	0	0	0.00%
<b>TOTAL</b>	<b>224,154</b>	<b>295,106</b>	<b>320,759</b>	<b>372,513</b>	<b>77,407</b>	<b>26.23%</b>
<b>Revenue:</b>						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	224,154	295,106	320,759	372,513	77,407	26.23%
<b>TOTAL</b>	<b>224,154</b>	<b>295,106</b>	<b>320,759</b>	<b>372,513</b>	<b>77,407</b>	<b>26.23%</b>
Full-time positions	4	4	4	4	0	0.00%

# INDEPENDENT AUDITOR

**DESCRIPTION:**

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

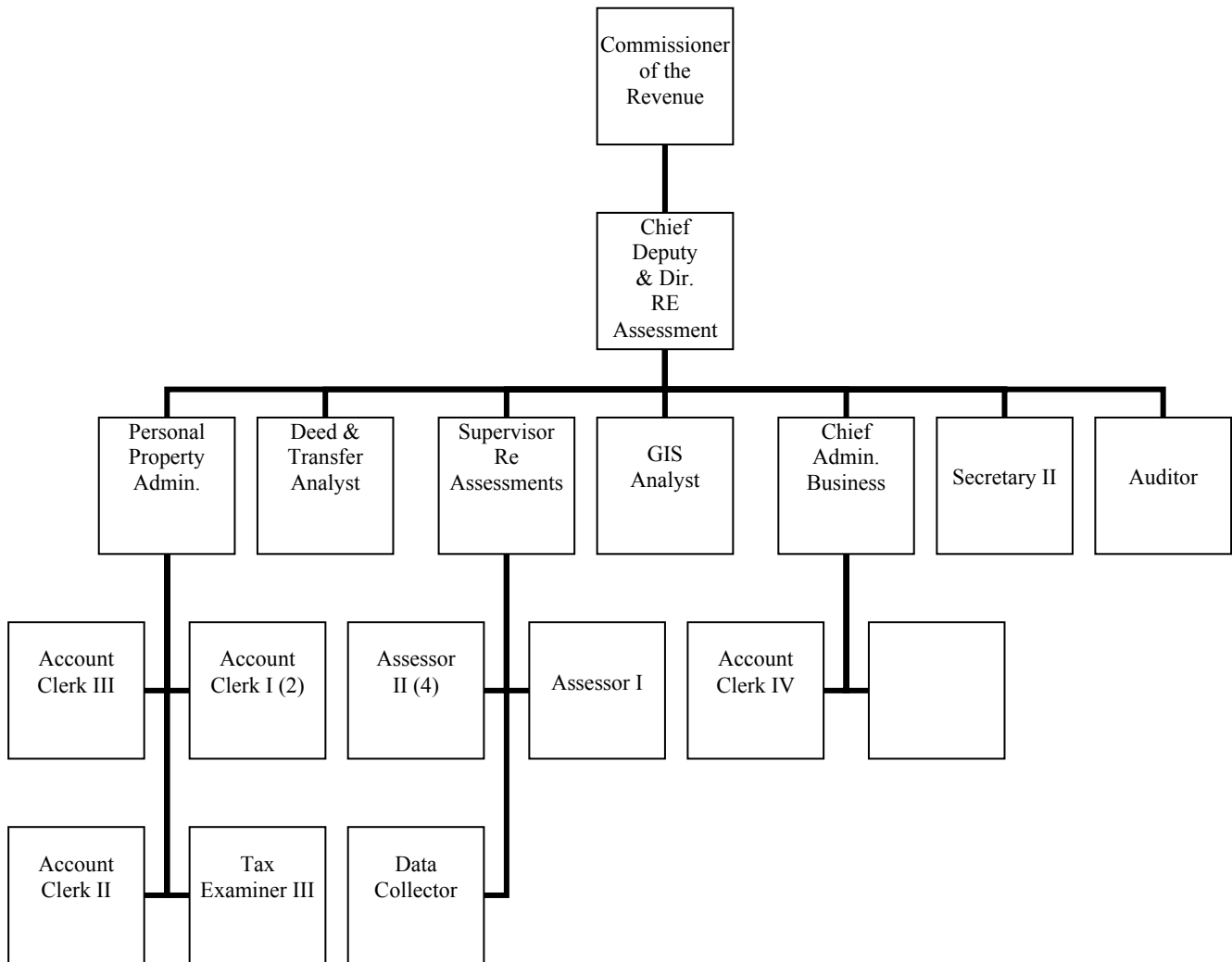
**GOALS:**

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

**BUDGET SUMMARY:**

	FY 2006 Actual	FY 2007 Approved Budget	FY 2007 Estimated Budget	FY 2008 Adopted Budget	Increase (Decrease) FY 2007 App. To FY 2008	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	49,250	51,450	51,700	55,000	3,550	6.90%
Capital	0	0	0	0	0	0.00%
<b>TOTAL</b>	<b>49,250</b>	<b>51,450</b>	<b>51,700</b>	<b>55,000</b>	<b>3,550</b>	<b>6.90%</b>
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	49,250	51,450	51,700	55,000	3,550	6.90%
<b>TOTAL</b>	<b>49,250</b>	<b>51,450</b>	<b>51,700</b>	<b>55,000</b>	<b>3,550</b>	<b>6.90%</b>
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 three divisions: 1) the assessment, mapping and detailing of all real estate in the county, including tax exempt property, tax relief for the elderly, land use program and making any legal changes and the reassessment of real property on a four-year basis; 2) the discovery, assessment and proration of all personal property in the county; and 3) business licensing, meals and lodging taxes and the discovery, filing, assessment and adjustment of all business equipment, furniture and fixtures and machinery and tools. Several other important functions included in the department's workload are bank franchise taxes, utility taxes, verifying state sales tax remittance of the locality one percent tax, state income and state estimated taxes. Staff jobs will also include fair and equalized assessments of all taxable property in Frederick County; the recordation of all exempt properties; the assessment of all new construction on real estate; the proration of vehicular personal property and the continued implementation of the Personal Property Tax Relief Act. 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 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 Systems (GIS) data.

Staff is compiling data regarding changes and areas of concern for any and all of nearly 43,000 parcels in the county toward the completion of a fair and accurate reassessment for January 1, 2009.

## GOALS:

- To serve the taxpayer while maintaining credibility to the county as assessors.
- Strive for compliance from the public and discover unreported personal property and real estate construction.
- Assess based on the best knowledge available with continued training in the legality and technique required.
- Continue training and implementation of technological skills for better service at a lower cost to the taxpayer.

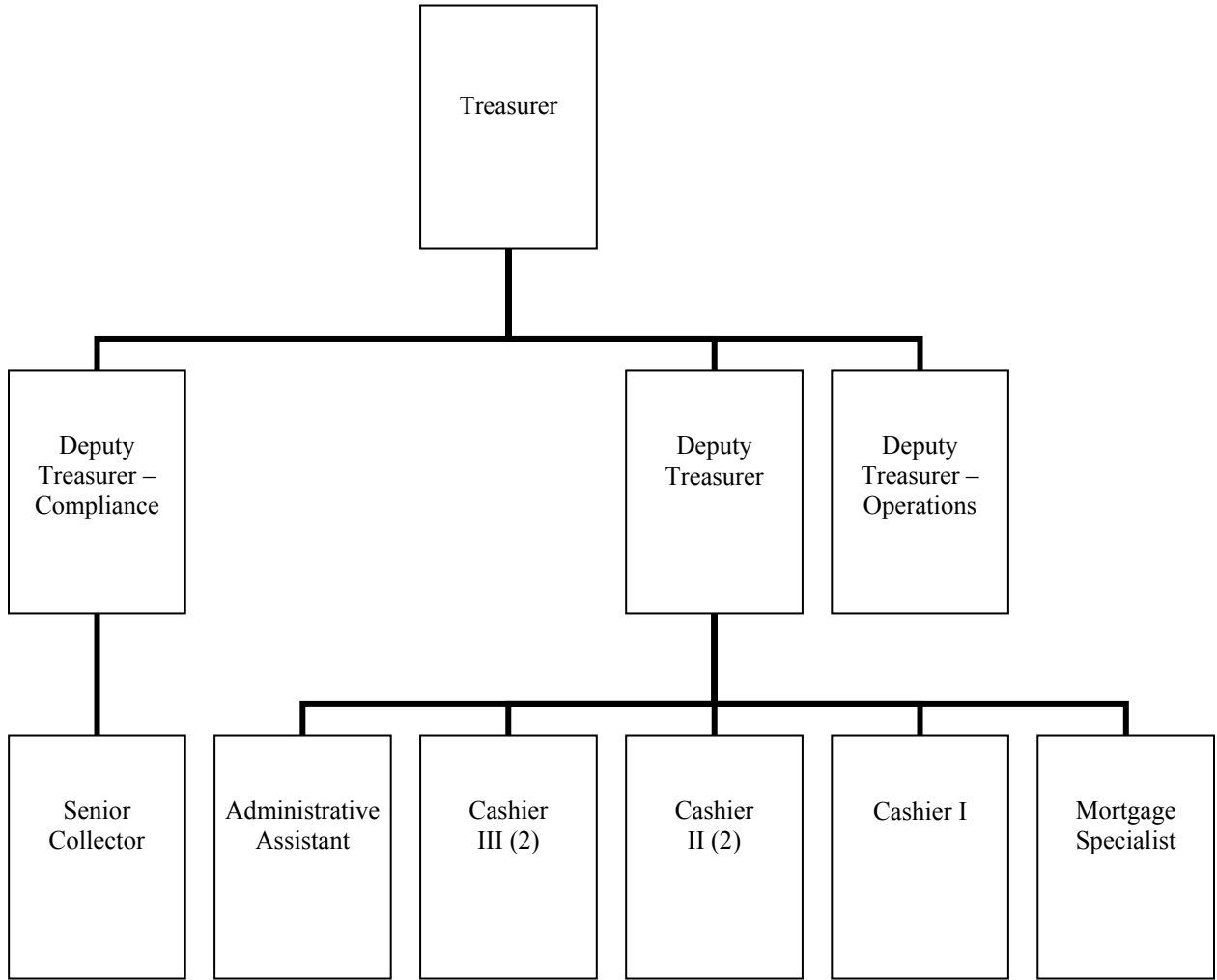
## PERFORMANCE INDICATORS:

	FY 2006 Actual	FY 2007 Budget	FY 2008 Budget
# of reassessment visits	2,682	3,400	46,000
# of supplemental bills issued	29,932	35,500	33,000
# of land use applications approved	2,421	2,400	2,400
# of tax relief applications approved	831	850	870
# of DMV transactions	81,883	82,600	83,500
# of State income taxes and estimates processed	1,531	2,000	2,000

## BUDGET SUMMARY:

	FY 2006 Actual	FY 2007 Approved Budget	FY 2007 Estimated Budget	FY 2008 Adopted Budget	Increase (Decrease) FY 2007 App. To FY 2008	
					Amount	%
<b>Costs:</b>						
Personnel	827,978	917,206	1,002,148	<b>1,209,767</b>	292,561	31.90%
Operating	192,528	69,180	68,339	<b>88,930</b>	19,750	28.55%
Capital	18,578	12,800	32,487	<b>12,500</b>	(300)	-2.34%
<b>TOTAL</b>	<b>1,039,084</b>	<b>999,186</b>	<b>1,102,974</b>	<b>1,311,197</b>	<b>312,011</b>	<b>31.23%</b>
<b>Revenue:</b>						
Fees	9,142	3,500	10,332	<b>3,500</b>	0	0.00%
State/Federal	184,162	160,000	204,036	<b>223,000</b>	63,000	39.38%
Local	845,780	835,686	888,606	<b>1,084,697</b>	249,011	29.80%
<b>TOTAL</b>	<b>1,039,084</b>	<b>999,186</b>	<b>1,102,974</b>	<b>1,311,197</b>	<b>312,011</b>	<b>31.23%</b>
Full-time positions	17	17	20	<b>22</b>	5	29.41%

# Treasurer





# TREASURER

1213

## DESCRIPTION:

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

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

The Treasurer manages the investment portfolio of local funds.

## GOALS:

- Provide taxpayers with courteous and professional service.
- Continue the implementation of permanent decals.
- Explore implementation of DMV Select-DMV Customer Service Center.
- Manage investments for the maximum return on available monies with secure, safe investments.
- Explore usage of kiosks for payment of taxes and other county information.
- E-mail tax bills to taxpayers for tax revenues.
- Explore tax collections for the Department of Taxation; expand on the pilot program that Frederick County participated with Department of Taxation.

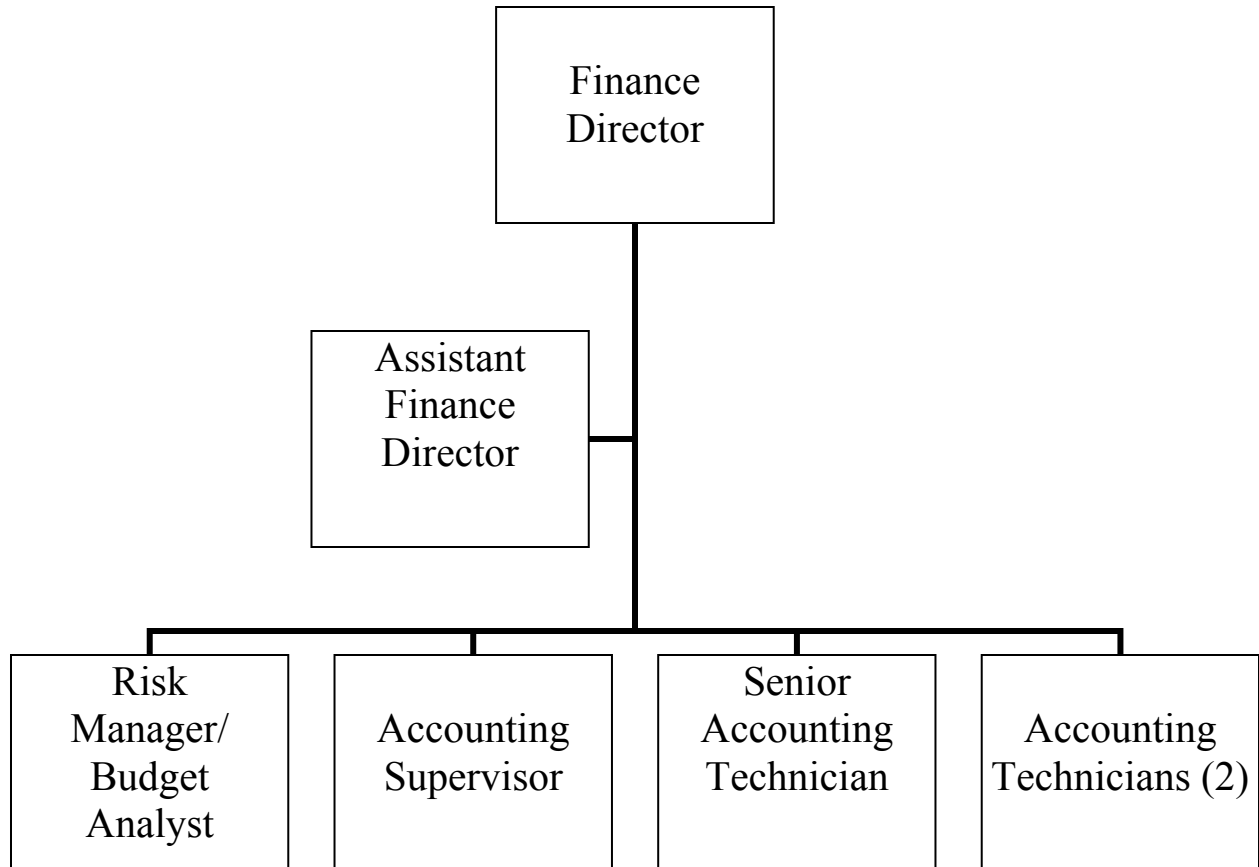
## PERFORMANCE INDICATORS:

	FY 2006	FY 2007	FY 2008
	Actual	Budget	Budget
Personal Property items processed	133,741	256,857	135,000
Real Estate bills processed	40,288	90,516	41,800
# of decals processed	76,733	88,046	84,000
# of dog tags processed	5,081	5,526	5,200
# of delinquent notices issued	14,270	28,000	15,000
# of tax liens processed	1,771	1,612	1,850

## BUDGET SUMMARY:

	FY 2006 Actual	FY 2007 Approved Budget	FY 2007 Estimated Budget	FY 2008 Adopted Budget	Increase (Decrease) FY 2007 App. To FY 2008	
					Amount	%
<b>Costs:</b>						
Personnel	628,058	709,275	723,405	<b>763,693</b>	54,418	7.67%
Operating	361,054	241,500	185,146	<b>222,600</b>	(18,900)	-7.83%
Capital	10,744	30,200	21,301	<b>10,000</b>	(20,200)	-66.89%
<b>TOTAL</b>	<b>999,856</b>	<b>980,975</b>	<b>929,852</b>	<b>996,293</b>	15,318	1.56%
<b>Revenue:</b>						
Fees	42,201	58,000	41,196	<b>58,000</b>	0	0.00%
State/Federal	180,976	201,500	171,348	<b>178,100</b>	(23,400)	-11.61%
Local	776,679	721,475	717,308	<b>760,193</b>	38,718	5.37%
<b>TOTAL</b>	<b>999,856</b>	<b>980,975</b>	<b>929,852</b>	<b>996,293</b>	15,318	1.56%
Full-time positions	11	12	12	<b>12</b>	0	0.00%

# Finance



# FINANCE

**DESCRIPTION:**

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

**GOALS:**

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

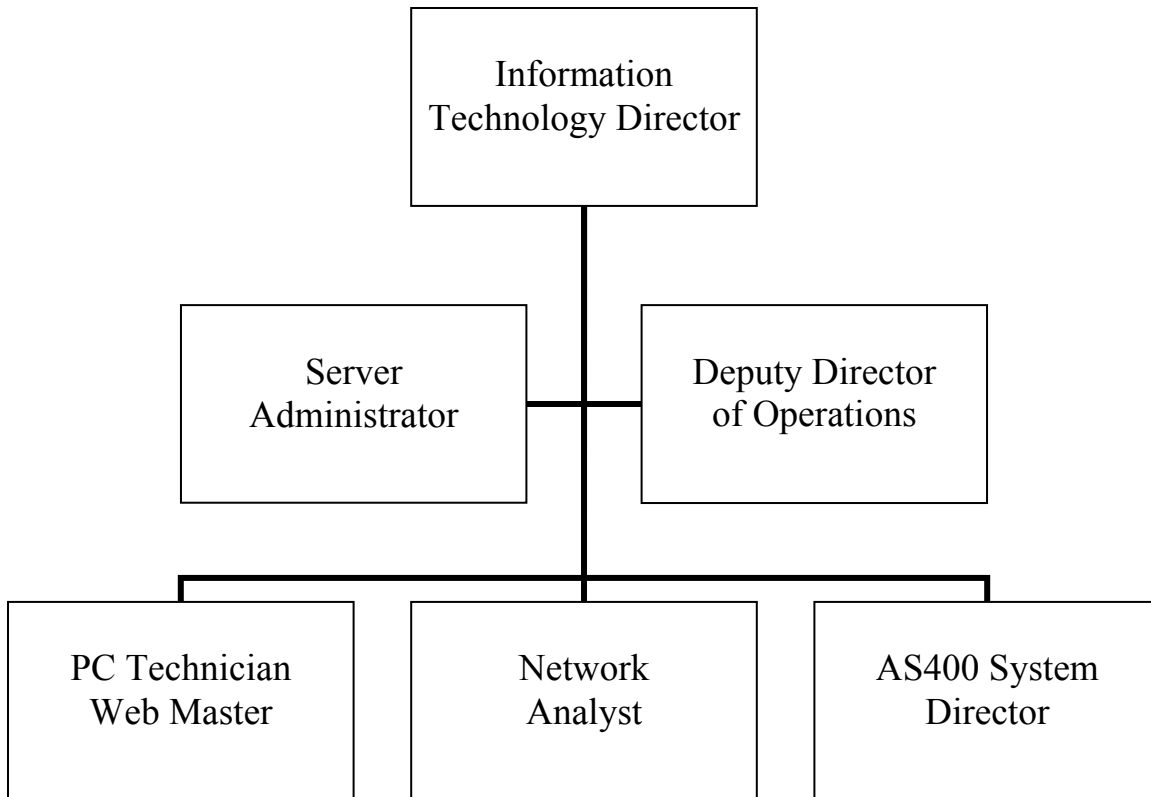
**PERFORMANCE INDICATORS:**

	FY 2006	FY 2007	FY 2008
	Actual	Budget	Budget
Bids and RFP's processed	28	50	40
Purchase Orders processed	145	120	150
Annual volume of Purchase Orders processed	\$7,965,887	\$4,000,000	\$5,000,000
Worker's Compensation Claims processed	34	30	30

**BUDGET SUMMARY:**

	FY 2006	FY 2007	FY 2007	FY 2008	Increase (Decrease)	
	Actual	Approved Budget	Estimated Budget	Adopted Budget	FY 2007 App. To FY 2008 Amount	To FY 2008 %
<b>Costs:</b>						
Personnel	498,201	511,100	545,230	<b>550,332</b>	39,232	7.68%
Operating	111,263	36,875	27,796	<b>44,255</b>	7,380	20.01%
Capital	1,594	4,900	4,900	<b>4,900</b>	0	0.00%
<b>TOTAL</b>	<b>611,058</b>	<b>552,875</b>	<b>577,926</b>	<b>599,487</b>	46,612	8.43%
<b>Revenue:</b>						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	611,058	552,875	577,926	<b>599,487</b>	46,612	8.43%
<b>TOTAL</b>	<b>611,058</b>	<b>552,875</b>	<b>577,926</b>	<b>599,487</b>	46,612	8.43%
Full-time positions	7	7	7	<b>7</b>	0	0.00%

# Information Technology



# INFORMATION TECHNOLOGY

1220

## DESCRIPTION:

The Information Technology 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.

Information Technology 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.

This department evaluates new technology to see if it will have a useful need in the county and if a department expresses a need, Information Technology investigates a solution and works with the department to implement it.

## GOALS:

- Provide support in all areas of the operation of the AS/400.
- Continue cross training of employees to eliminate wasted time due to trained personnel being absent.
- Continue in house training sessions for AS/400 Query and word processing.
- Continue to maintain and update the web server and the county's web page.
- Continue to expand knowledge of personal computer hardware and software to provide support in this area.
- Establish a computer lab where training of PC software can be provided.

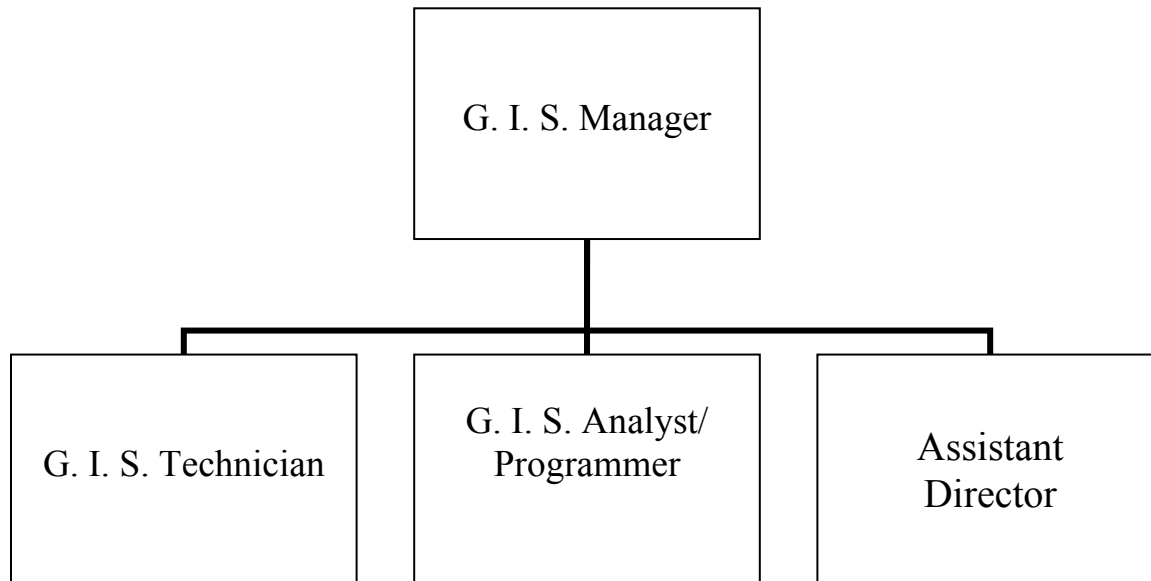
## PERFORMANCE INDICATORS:

	FY 2006 Actual	FY 2007 Budget	FY 2008 Budget
Average # of jobs per day	N/A	12	12
# of requests per day to correct in-house equipment problems	10	12	12
Average response time for in-house equipment problems	8 minutes	5 minutes	5 minutes

## BUDGET SUMMARY:

	FY 2006 Actual	FY 2007 Approved Budget	FY 2007 Estimated Budget	FY 2008 Adopted Budget	Increase (Decrease) FY 2007 App. To FY 2008	
					Amount	%
<b>Costs:</b>						
Personnel	351,953	416,460	359,948	<b>619,856</b>	203,396	48.84%
Operating	86,594	87,900	117,624	<b>101,298</b>	13,398	15.24%
Capital	45,889	108,152	87,684	<b>89,152</b>	(19,000)	-17.57%
<b>TOTAL</b>	<b>484,436</b>	<b>612,512</b>	<b>565,256</b>	<b>810,306</b>	197,794	32.29%
<b>Revenue:</b>						
Fees	484,436	0	0	<b>0</b>	0	0.00%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	0	612,512	565,256	<b>810,306</b>	197,794	100.00%
<b>TOTAL</b>	<b>484,436</b>	<b>612,512</b>	<b>565,256</b>	<b>810,306</b>	197,794	32.29%
Full-time positions	4	5	5	<b>7</b>	2	40.00%

# 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 provides a core support group to other county agencies and departments. The GIS department is the designated agent in providing structure numbering for county citizens and maintaining the county's Road Naming and Structure Numbering System. The daily activities of the GIS department involve development and production of geo-referenced data through the creation of digital mapping and database information from a multitude of resources including state, federal, private concerns and in-house sources. A standardized set of mapped information is being 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 networking. New usable sources of information and its conversion 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. A major project of the GIS team is to use ArcIMS to develop user friendly interactive mapping web pages and a GIS web server which is connected through the current Frederick County web site.

## GOALS:

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

## BUDGET SUMMARY:

	FY 2006 Actual	FY 2007 Approved Budget	FY 2007 Estimated Budget	<b>FY 2008 Adopted Budget</b>	Increase (Decrease) FY 2007 App. To FY 2008	
					Amount	%
Costs:						
Personnel	225,291	237,122	253,535	<b>256,153</b>	19,031	8.03%
Operating	80,063	37,750	37,669	<b>73,300</b>	35,550	94.17%
Capital	0	2,000	1,067	<b>9,500</b>	7,500	375.00%
<b>TOTAL</b>	<b>305,354</b>	<b>276,872</b>	<b>292,271</b>	<b>338,953</b>	62,081	22.42%
Revenue:						
Fees	14,892	12,916	7,632	<b>3,380</b>	(9,536)	-73.83%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	290,462	263,956	284,639	<b>335,573</b>	71,617	27.13%
<b>TOTAL</b>	<b>305,354</b>	<b>276,872</b>	<b>292,271</b>	<b>338,953</b>	62,081	22.42%
Full-time positions	4	4	4	<b>4</b>	0	0.00%

# OTHER

1224

**DESCRIPTION:**

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

**GOALS:**

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

**BUDGET SUMMARY:**

	FY 2006 Actual	FY 2007 Approved Budget	FY 2007 Estimated Budget	FY 2008 Adopted Budget	Increase (Decrease) FY 2007 App. To FY 2008	
					Amount	%
<b>Costs:</b>						
Personnel	(71,533)	0	0	0	0	0.00%
Operating	1,642,670	1,926,033	1,973,212	2,017,064	91,031	4.73%
Capital	1,158	1,281	6,399	600	(681)	-53.16%
<b>TOTAL</b>	<b>1,572,295</b>	<b>1,927,314</b>	<b>1,979,611</b>	<b>2,017,664</b>	<b>90,350</b>	<b>4.69%</b>
<b>Revenue:</b>						
Fees	0	0	0	0	0	0.00%
State/Federal	5,000	5,000	5,000	5,000	0	0.00%
Local	1,567,295	1,922,314	1,974,611	2,012,664	90,350	4.70%
<b>TOTAL</b>	<b>1,572,295</b>	<b>1,927,314</b>	<b>1,979,611</b>	<b>2,017,664</b>	<b>90,350</b>	<b>4.69%</b>
Full-time positions	0	0	0	0	0	0.00%



# ELECTORAL BOARD

1301

## DESCRIPTION:

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

The board appoints the election officers for the county, to serve in all elections held within that year. It is the duty of the board to train these officers of election in new legal procedures and record keeping requirements. The board also oversees ballot printing; voting machine programming; sealed ballots; maintain custody of voting records; make determinations on challenged ballots; absentee ballot processing; supervise polling places; coordinates with local government and departments in selecting polling places, redistricting and in budgeting.

The Electoral Board appoints the General Registrar and determines the number of Assistant Registrars needed.

## GOALS:

- Provide convenient and accessible voting locations and equipment to all voters.
- Comply with the Help America Vote Act (HAVA) and the mandates from the federal and state levels.
- Educate and train Electoral Board, Registrar, election officers, elected officials and citizens on the election conduct and use of Direct Electronic Recording (DRE) voting systems required by HAVA legislation.
- Store, secure and maintain the DRE voting systems, at the least cost to taxpayers.
- Continue to ensure fair and impartial elections within the county.
- Monitor legislation affecting the electoral processes and accessibility.

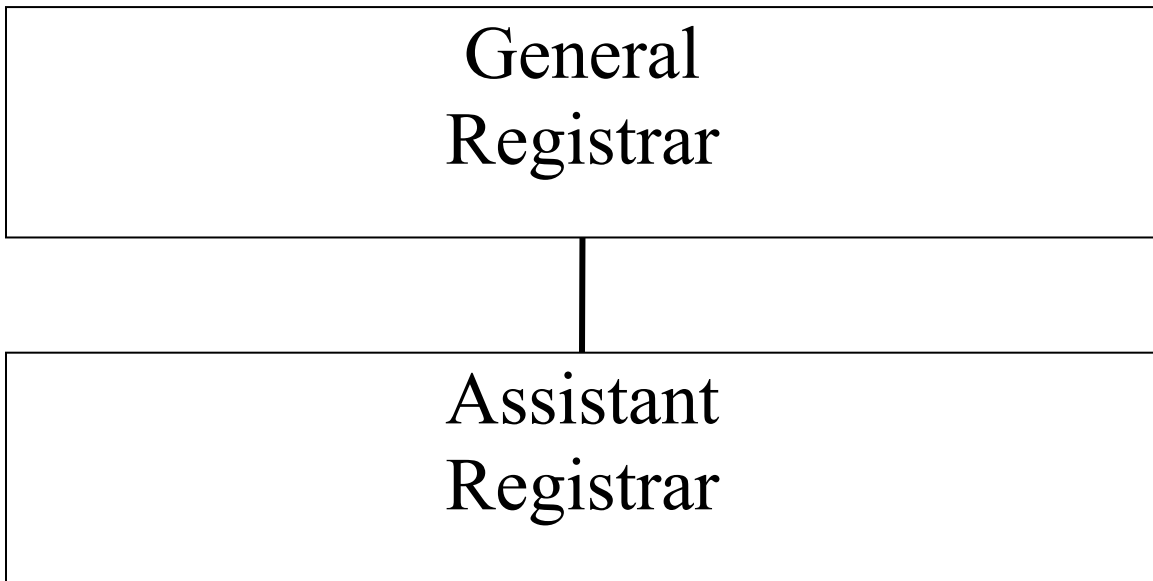
## DEPARTMENTAL ACCOMPLISHMENTS:

- Conducted the Town General and Special Elections for Middletown and Stephens City in May 2006.
- Conducted Primary Election for the Democratic candidate for United States Senate in June 2006.
- A General Election, which included United States Senate, Congressional House of Representatives and Commonwealth of Virginia Constitutional Amendments was held in November 2006.

## BUDGET SUMMARY:

	FY 2006 Actual	FY 2007 Approved Budget	FY 2007 Estimated Budget	FY 2008 Adopted Budget	Increase (Decrease) FY 2007 App. To FY 2008	
					Amount	%
Costs:						
Personnel	34,617	30,487	30,273	<b>35,302</b>	4,815	15.79%
Operating	20,845	12,456	8,820	<b>24,965</b>	12,509	100.43%
Capital	2,477	1,000	3,566	<b>6,900</b>	5,900	590.00%
<b>TOTAL</b>	<b>57,939</b>	<b>43,943</b>	<b>42,659</b>	<b>67,167</b>	<b>23,224</b>	<b>52.85%</b>
Revenue:						
Fees	4,006	0	1,770	<b>5,000</b>	5,000	0.00%
State/Federal	10,246	10,662	11,399	<b>11,088</b>	426	4.00%
Local	43,687	33,281	29,490	<b>51,079</b>	17,798	53.48%
<b>TOTAL</b>	<b>57,939</b>	<b>43,943</b>	<b>42,659</b>	<b>67,167</b>	<b>23,224</b>	<b>52.85%</b>
Full-time positions	0	0	0	<b>0</b>	0	0.00%

# General Registrar



# REGISTRAR

1302

## DESCRIPTION:

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

There are now in excess of 41,600 registered voters in Frederick County. In the past year, over 3,300 citizens were added to the voter rolls and an additional 5,900 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. Frederick County was the first county within Virginia to obtain an exemption from Section 5 "preclearance" requirements of the Voting Rights Act (VRA). The county was recognized in 1999 as the first county in the nation to be granted a "bailout" from this oversight requirement. This exemption provides greater freedom in enacting changes to the county's voting issues, while still maintaining its proven record of fair and honest election practices. This office is responsible for all in-person absentee balloting and for issuing, processing and properly accounting for all mailed absentee ballots. the Registrar also provides administrative support to the Electoral Board and assists in the training of election officials.

## GOALS:

- Proceed with the installation of a new web based Virginia Voter Registration System (VERIS), a statewide computer network for Registrars.
- Comply with the National Voter Registration Act and Virginia Constitution, in relation to voter registration.
- Expand voter registration opportunities throughout the county.
- Increase registered voter rolls to 44,000.
- Improve Internet web site to be more interactive and informative to the public.
- Conduct General, Special and Primary Elections, as called.

## PERFORMANCE INDICATORS:

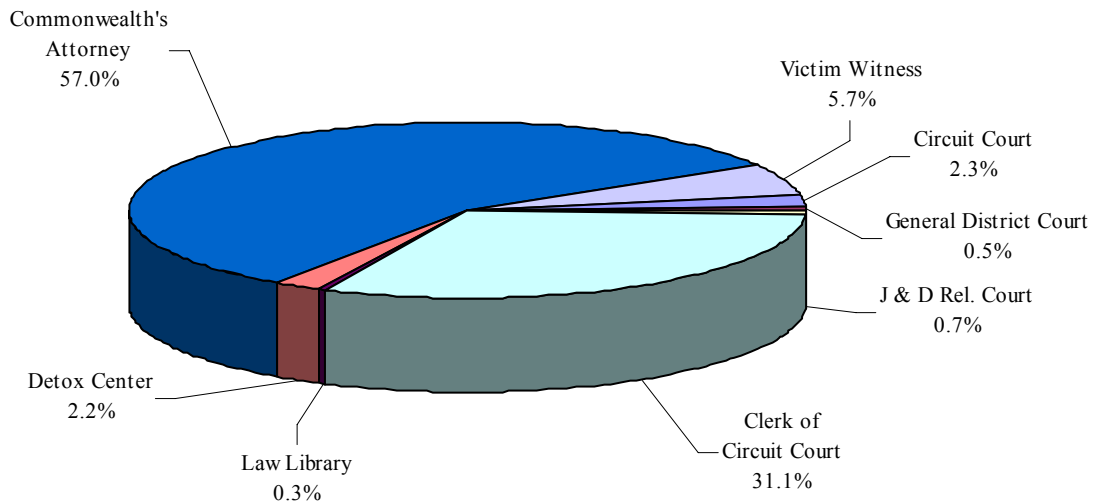
	FY 2006 Actual	FY 2007 Budget	FY 2008 Budget
# of address and name changes processed	5,905	16,000	10,000
% of eligible population registered	78%	80%	80%

## BUDGET SUMMARY:

	FY 2006 Actual	FY 2007 Approved Budget	FY 2007 Estimated Budget	FY 2008 Adopted Budget	Increase (Decrease) FY 2007 App. To FY 2008	
					Amount	%
<b>Costs:</b>						
Personnel	92,405	117,426	118,500	129,544	12,118	10.32%
Operating	8,741	13,179	8,510	14,460	1,281	9.72%
Capital	6,750	3,020	3,608	1,560	(1,460)	-48.34%
<b>TOTAL</b>	<b>107,896</b>	<b>133,625</b>	<b>130,618</b>	<b>145,564</b>	<b>11,939</b>	<b>8.93%</b>
<b>Revenue:</b>						
Fees	0	0	0	0	0	0.00%
State/Federal	46,755	49,196	48,764	50,212	1,016	2.07%
Local	61,141	84,429	81,854	95,352	10,923	12.94%
<b>TOTAL</b>	<b>107,896</b>	<b>133,625</b>	<b>130,618</b>	<b>145,564</b>	<b>11,939</b>	<b>8.93%</b>
Full-time positions	2	2	2	2	0	0.00%

## Judicial Administration

	2006 Actual	2007 Budget	2008 Adopted Budget	Increase (Decrease) FY 2007 to FY 2008	
				Amount	%
Circuit Court	\$40,952	\$48,300	\$48,300	\$0	0.00%
General District Court	5,964	8,464	10,347	\$1,883	22.25%
Juv. & Domestic Rel. Court	7,079	10,950	14,850	\$3,900	35.62%
Clerk of the Circuit Court	496,134	512,759	640,834	\$128,075	24.98%
Law Library	6,761	7,200	7,200	\$0	0.00%
Detox Center	41,500	43,600	45,780	\$2,180	5.00%
Commonwealth's Attorney	1,015,412	1,099,680	1,172,525	\$72,845	6.62%
Victim Witness Program	99,381	109,947	118,250	\$8,303	7.55%
<b>JUDICIAL ADMINISTRATION</b>	<b>\$1,713,183</b>	<b>\$1,840,900</b>	<b>\$2,058,086</b>	<b>\$217,186</b>	<b>11.80%</b>



# CIRCUIT COURT

**DESCRIPTION:**

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

**GOALS:**

- Administer justice fairly, according to existing laws.

**BUDGET SUMMARY:**

	FY 2006 Actual	FY 2007 Approved Budget	FY 2007 Estimated Budget	FY 2008 Adopted Budget	Increase (Decrease) FY 2007 App. To FY 2008	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	40,952	48,300	47,146	48,300	0	0.00%
Capital	0	0	0	0	0	0.00%
<b>TOTAL</b>	<b>40,952</b>	<b>48,300</b>	<b>47,146</b>	<b>48,300</b>	<b>0</b>	<b>0.00%</b>
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	40,952	48,300	47,146	48,300	0	0.00%
<b>TOTAL</b>	<b>40,952</b>	<b>48,300</b>	<b>47,146</b>	<b>48,300</b>	<b>0</b>	<b>0.00%</b>
Full-time positions	0	0	0	0	0	0.00%

# GENERAL DISTRICT COURT

2102

**DESCRIPTION:**

The Winchester-Frederick General District Court is in the Twenty-sixth Judicial District of Virginia. It has original jurisdiction over traffic infractions and misdemeanor cases for traffic and criminal divisions. This office holds preliminary hearings for felony cases and has jurisdiction over all civil cases where the amount of monies involved are \$10,000 and under. Programs are being utilized to improve case flow management. This office fully utilizes the state's case management system as well as the financial management system and is interfaced with the Division of Motor Vehicles and with Central Criminal Records Exchange. Progress is continuing in electronically linking the courts with other agencies within the judicial system in order to share information more quickly and to reduce the lag time that exists in keeping records up to date. Public access to court records is enhanced with the provision of terminals for public use. Access is shared with the Jail, Probation Departments, the Commonwealth Attorney's office, the Frederick County Sheriff's Office, Magistrate's Office and the Credit Bureaus. This office is utilizing the Tax Set Off Program and the enhanced Tax Collections Program to collect the delinquent fines and costs. Court files and records are maintained for a ten year period. Video conferencing is utilized between the courtroom, the correctional facility and the magistrate's office. Video bond arraignments are conducted without having to transport prisoners to the courtroom. This has increased public safety and has enhanced and increased coordination and interaction among the judge, jail, court services and the clerk's offices. Case management is also available on the court's website. Attorneys and the public can access case information from a personal computer.

**GOALS:**

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

**BUDGET SUMMARY:**

	FY 2006 Actual	FY 2007 Approved Budget	FY 2007 Estimated Budget	FY 2008 Adopted Budget	Increase (Decrease) FY 2007 App. To FY 2008	
					Amount	%
<b>Costs:</b>						
Personnel	0	245	0	<b>245</b>	0	0.00%
Operating	3,523	5,719	3,400	<b>6,102</b>	383	6.70%
Capital	2,441	2,500	2,712	<b>4,000</b>	1,500	60.00%
<b>TOTAL</b>	<b>5,964</b>	<b>8,464</b>	<b>6,112</b>	<b>10,347</b>	1,883	22.25%
<b>Revenue:</b>						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	5,964	8,464	6,112	<b>10,347</b>	1,883	22.25%
<b>TOTAL</b>	<b>5,964</b>	<b>8,464</b>	<b>6,112</b>	<b>10,347</b>	1,883	22.25%
Full-time positions	0	0	0	<b>0</b>	0	0.00%

# JUVENILE AND DOMESTIC RELATIONS COURT

2105

## DESCRIPTION:

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

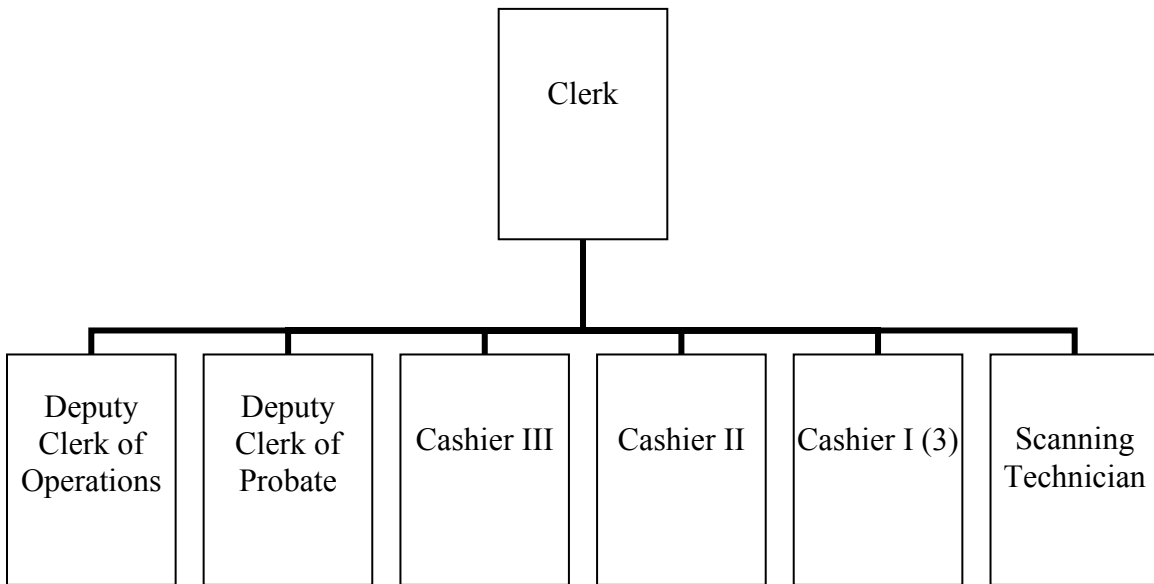
## GOALS:

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

## BUDGET SUMMARY:

	FY 2006 Actual	FY 2007 Approved Budget	FY 2007 Estimated Budget	FY 2008 Adopted Budget	Increase (Decrease) FY 2007 App. To FY 2008	
					Amount	%
<b>Costs:</b>						
Personnel	1,340	1,200	168	<b>1,500</b>	300	25.00%
Operating	3,104	5,250	3,838	<b>6,850</b>	1,600	30.48%
Capital	2,635	4,500	2,280	<b>6,500</b>	2,000	44.44%
<b>TOTAL</b>	<b>7,079</b>	<b>10,950</b>	<b>6,286</b>	<b>14,850</b>	<b>3,900</b>	<b>35.62%</b>
<b>Revenue:</b>						
Fees	2,792	1,000	3,516	<b>1,000</b>	0	0.00%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	4,287	9,950	2,770	<b>13,850</b>	3,900	39.20%
<b>TOTAL</b>	<b>7,079</b>	<b>10,950</b>	<b>6,286</b>	<b>14,850</b>	<b>3,900</b>	<b>35.62%</b>
Full-time positions	0	0	0	<b>0</b>	0	0.00%

# Clerk of the Circuit Court





# CLERK OF THE CIRCUIT COURT

2106

## DESCRIPTION:

The Clerk of the Circuit Court is an office required by the Virginia Constitution. This office is the official custodian of all Court records, 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 qualification of local candidates for public office, to swear-in elected public officials and the taking of bonds when required. All of the permanent records are microfilmed on a continual basis and are securely stored in the State Library in Richmond, Virginia. This office assists the public to find their deeds to real estate and maintains the records of the county, which include Wills, Deeds, Deeds of Trust, Rights of Way, Financing Statements, Termination Statements, Marriage Licenses, Divorces, Adoptions, Criminal Cases, Law and Chancery Suits, Partnerships and Fictitious Name Certificates, Service Discharges, Special Commissioner Bonds, Guardian Bonds and Elected Official Bonds.

## GOALS:

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

## BUDGET SUMMARY:

	FY 2006 Actual	FY 2007 Approved Budget	FY 2007 Estimated Budget	FY 2008 Adopted Budget	Increase (Decrease) FY 2007 App. To FY 2008	
					Amount	%
Costs:						
Personnel	396,262	420,682	510,443	<b>548,357</b>	127,675	30.35%
Operating	90,786	82,077	45,487	<b>82,477</b>	400	0.49%
Capital	9,086	10,000	83,646	<b>10,000</b>	0	100.00%
<b>TOTAL</b>	<b>496,134</b>	<b>512,759</b>	<b>639,576</b>	<b>640,834</b>	<b>128,075</b>	<b>24.98%</b>
Revenue:						
Fees	496,134	512,759	639,576	<b>640,834</b>	128,075	24.98%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>496,134</b>	<b>512,759</b>	<b>639,576</b>	<b>640,834</b>	<b>128,075</b>	<b>24.98%</b>
Full-time positions	7	7	9	<b>9</b>	2	28.57%

# 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 2006 Actual	FY 2007 Approved Budget	FY 2007 Estimated Budget	FY 2008 Adopted Budget	Increase (Decrease) FY 2007 App. To FY 2008	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	6,761	7,200	6,392	7,200	0	0.00%
Capital	0	0	0	0	0	0.00%
<b>TOTAL</b>	<b>6,761</b>	<b>7,200</b>	<b>6,392</b>	<b>7,200</b>	<b>0</b>	<b>0.00%</b>
Revenue:						
Fees	6,392	7,200	6,392	7,200	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	369	0	0	0	0	0.00%
<b>TOTAL</b>	<b>6,761</b>	<b>7,200</b>	<b>6,392</b>	<b>7,200</b>	<b>0</b>	<b>0.00%</b>
Full-time positions	0	0	0	0	0	0.00%

# DETOX CENTER

2111

**DESCRIPTION:**

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

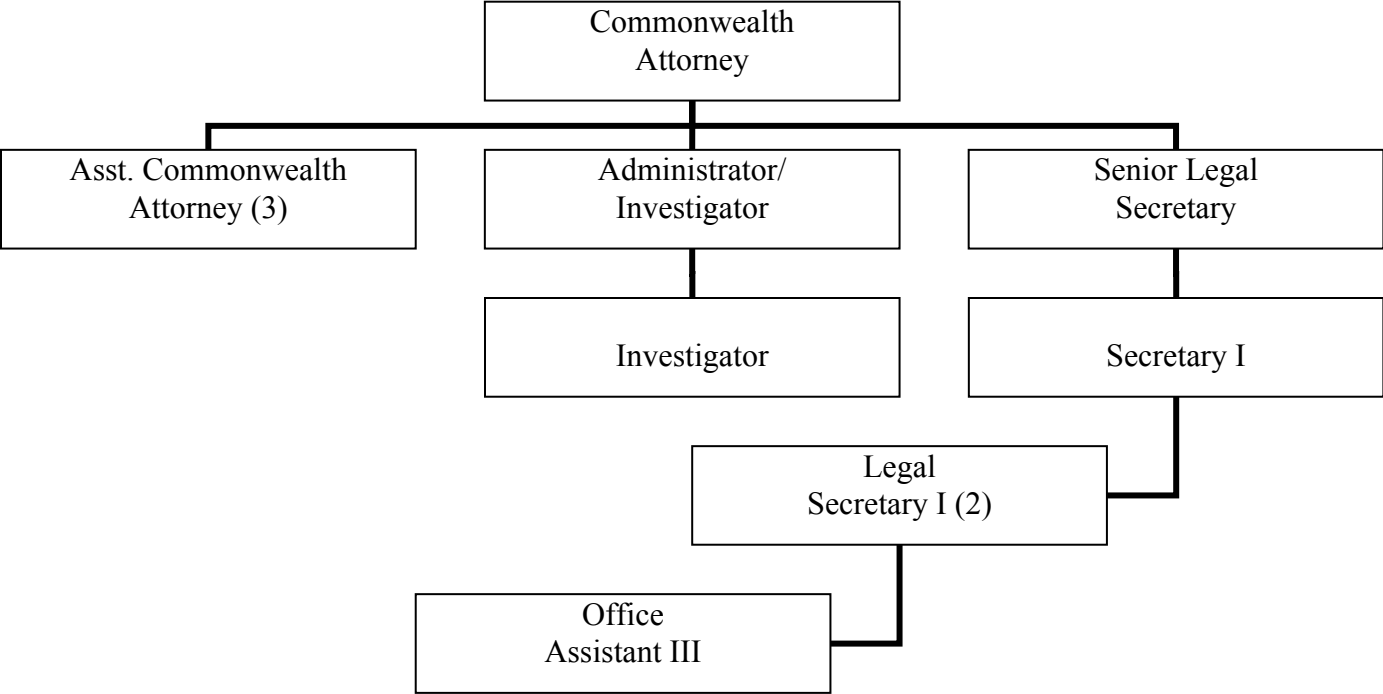
**GOALS:**

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

**BUDGET SUMMARY:**

	FY 2006 Actual	FY 2007 Approved Budget	FY 2007 Estimated Budget	FY 2008 Adopted Budget	Increase (Decrease) FY 2007 App. To FY 2008	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	41,500	43,600	43,600	45,780	2,180	5.00%
Capital	0	0	0	0	0	0.00%
<b>TOTAL</b>	41,500	43,600	43,600	<b>45,780</b>	2,180	5.00%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	41,500	43,600	43,600	45,780	2,180	5.00%
<b>TOTAL</b>	41,500	43,600	43,600	<b>45,780</b>	2,180	5.00%
Full-time positions	0	0	0	0	0	0.00%

# Commonwealth Attorney



# COMMONWEALTH ATTORNEY

2201

## DESCRIPTION:

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

## GOALS:

- Provide the citizens of Frederick County with the most effective prosecution of criminal cases that is possible.
- Counsel and consult with law enforcement and other county officials.

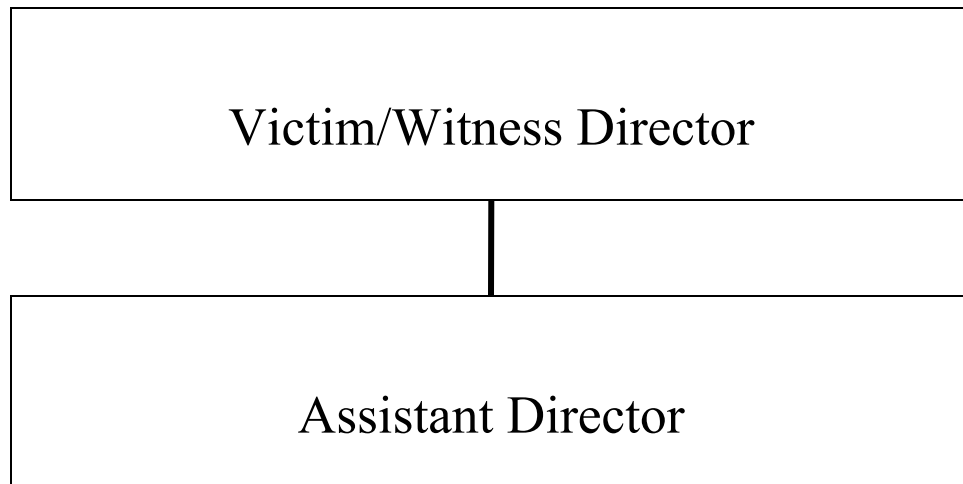
## PERFORMANCE INDICATORS:

	FY 2006 Actual	FY 2007 Budget	FY 2008 Budget
Caseload Circuit Court	1,816	1,706	1,925
Caseload General District Court	27,312	31,605	29,000
Caseload Juvenile & Domestic Relations Court	7,050	6,764	7,473

## BUDGET SUMMARY:

	FY 2006 Actual	FY 2007 Approved Budget	FY 2007 Estimated Budget	FY 2008 Adopted Budget	Increase (Decrease) FY 2007 App. To FY 2008	
					Amount	%
Costs:						
Personnel	954,762	1,022,915	1,081,415	<b>1,091,210</b>	68,295	6.68%
Operating	39,788	67,105	35,988	<b>69,655</b>	2,550	3.80%
Capital	20,862	9,660	5,124	<b>11,660</b>	2,000	20.70%
<b>TOTAL</b>	<b>1,015,412</b>	<b>1,099,680</b>	<b>1,122,527</b>	<b>1,172,525</b>	<b>72,845</b>	<b>6.62%</b>
Revenue:						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	344,025	283,125	336,372	<b>385,000</b>	101,875	35.98%
Local	671,387	816,555	786,155	<b>787,525</b>	(29,030)	-3.56%
<b>TOTAL</b>	<b>1,015,412</b>	<b>1,099,680</b>	<b>1,122,527</b>	<b>1,172,525</b>	<b>72,845</b>	<b>6.62%</b>
Full-time positions	11	11	11	<b>11</b>	0	0.00%

# Victim/Witness Program



# VICTIM/WITNESS PROGRAM

2202

## DESCRIPTION:

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

## GOALS:

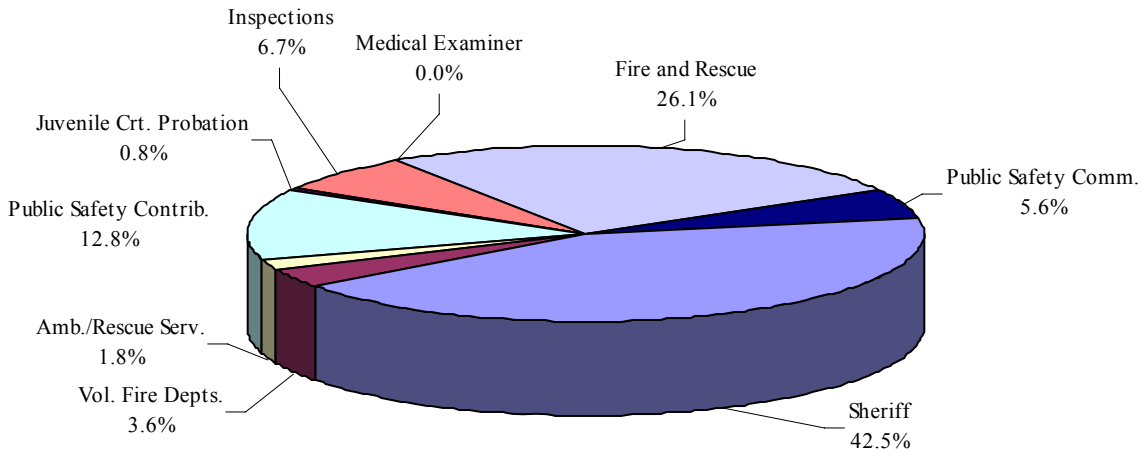
- Continue to provide services to crime victims and witnesses in Frederick County.
- Participate and assist victims in filing for financial assistance.
- Collect, distribute and monitor all restitution in Frederick County.
- Monitor services and assist victims through the judicial system by acting as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

## BUDGET SUMMARY:

	FY 2006 Actual	FY 2007 Approved Budget	FY 2007 Estimated Budget	FY 2008 Adopted Budget	Increase (Decrease) FY 2007 App. To FY 2008	
					Amount	%
Costs:						
Personnel	90,296	100,022	100,384	108,325	8,303	8.30%
Operating	6,875	9,925	7,801	9,925	0	0.00%
Capital	2,210	0	0	0	0	-100.00%
<b>TOTAL</b>	<b>99,381</b>	<b>109,947</b>	<b>108,185</b>	<b>118,250</b>	<b>8,303</b>	<b>7.55%</b>
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	98,258	100,752	97,367	110,835	10,083	10.01%
Local	1,123	9,195	10,818	7,415	(1,780)	-19.36%
<b>TOTAL</b>	<b>99,381</b>	<b>109,947</b>	<b>108,185</b>	<b>118,250</b>	<b>8,303</b>	<b>7.55%</b>
Full-time positions	2	2	2	2	0	0.00%

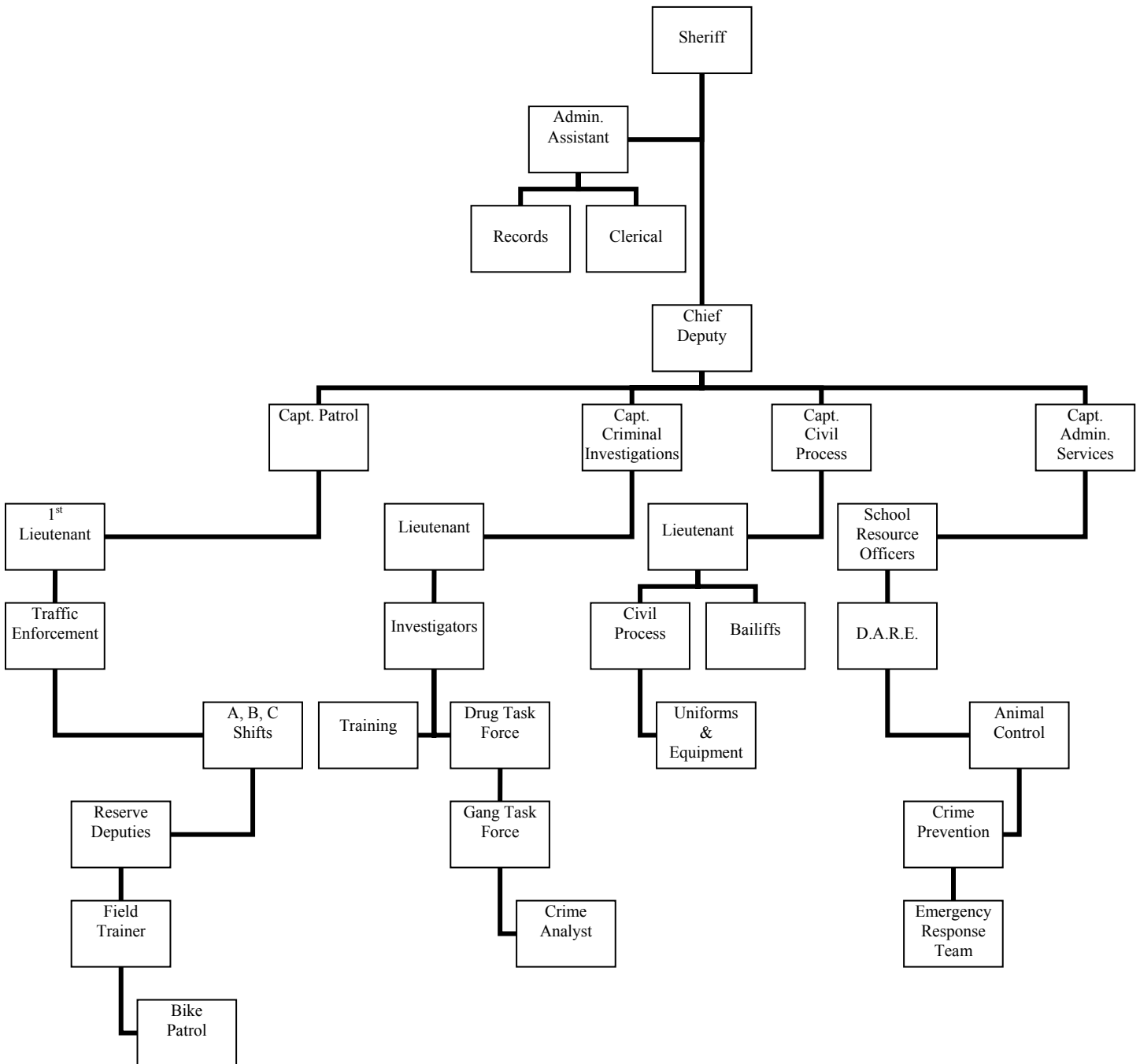
## Public Safety

	2006 Actual	2007 Budget	2008 Adopted	Increase (Decrease) FY 2007 to FY 2008	
			Budget	Amount	%
Sheriff	\$8,205,923	\$8,564,340	\$9,567,289	\$1,002,949	11.71%
Volunteer Fire Departments	868,800	738,618	800,534	\$61,916	8.38%
Ambulance & Rescue Service	409,825	386,162	415,979	\$29,817	7.72%
Public Safety Contributions	2,228,683	2,504,262	2,881,502	\$377,240	15.06%
Juvenile Court Probation	185,923	180,453	178,452	(\$2,001)	-1.11%
Inspections	1,296,671	1,525,522	1,517,695	(\$7,827)	-0.51%
Medical Examiner - Coroner	1,050	1,200	1,200	\$0	0.00%
Fire and Rescue	5,095,984	5,289,272	5,883,454	\$594,182	11.23%
Public Safety Communications	800,993	1,145,083	1,256,284	\$111,201	9.71%
<b>PUBLIC SAFETY</b>	<b>\$19,093,852</b>	<b>\$20,334,912</b>	<b>\$22,502,389</b>	<b>\$2,167,477</b>	<b>10.66%</b>





# Sheriff



# SHERIFF

3102

## DESCRIPTION:

The Frederick County Sheriff's Office is comprised of four sections: Patrol Division, Investigative Division, Court Security/Civil Process and Administrative Services. The Patrol Division is responsible for answering calls for service, doing initial investigations of criminal complaints and patrolling the streets and highways for traffic violations. Additionally, each shift is responsible for business checks, serving warrants, responding to alarms, handling Temporary Detention orders, Emergency Protective Orders and preparing cases and presenting evidence in Court. K-9 handlers and their dogs also fall under the Patrol Division. The K-9's are trained to perform various duties to include narcotics detection, bomb or explosive detection and attack and tracking work. The Investigation Division handles all major felony cases and the more serious and violent misdemeanor cases, in addition to special investigations into drugs, gangs, child pornography, child sexual abuse child physical abuse, white collar crime, computer crimes and fraud. The Court Security section is responsible for providing security for the Circuit Court, General District Court and Juvenile and Domestic Relations District Court. Civil Process is responsible for the serving of all civil papers within Frederick County. These include witness subpoenas, warrants in debt, garnishments, levies, trespass notices, not only issued by Frederick County courts but by other courts from around the state and other states. Administrative Services responsibilities include supervising and scheduling School Resource Officers and the DARE Officer, supervising and overseeing the duties of the Animal Control Officers, maintaining all grants and researching and applying for new grants and maintaining the Standard Operating Procedures and General Orders for the Sheriff.

## GOALS:

- Provide the citizens of Frederick County a safe and secure community.
- Enhance security in public schools by adding a School Resource Officer to rotate among the elementary schools.
- Continue to promote safer highways through education and enforcement.
- Investigate crimes and provide necessary evidence to prosecute suspects to the fullest extent of the law.
- Maintain records, reports and information as required by the Code of Virginia.

## PERFORMANCE INDICATORS:

	FY 2004 Actual	FY 2005 Actual	FY 2006 Actual
Law Enforcement Calls for Service	50,686	51,774	55,872
# of Warrants Served	4,114	4,057	4,431
# of Criminal Arrests	2,726	2,582	3,112
# of Citations Issued	5,690	6,636	4,098
# of Cases Reported	3,995	3,686	4,302
# of Civil Papers Served	17,237	17,455	18,402

## BUDGET SUMMARY:

	FY 2006 Actual	FY 2007 Approved Budget	FY 2007 Estimated Budget	FY 2008 Adopted Budget	Increase (Decrease) FY 2007 App. To FY 2008	
					Amount	%
Costs:						
Personnel	6,766,455	7,225,310	7,738,454	<b>8,119,114</b>	893,804	12.37%
Operating	776,874	923,188	849,181	<b>1,048,297</b>	125,109	13.55%
Capital	662,594	415,842	1,033,129	<b>399,878</b>	(15,964)	-3.84%
<b>TOTAL</b>	<b>8,205,923</b>	<b>8,564,340</b>	<b>9,620,764</b>	<b>9,567,289</b>	<b>1,002,949</b>	<b>11.71%</b>
Revenue:						
Fees	364,827	358,188	333,378	<b>428,188</b>	70,000	19.54%
State/Federal	2,313,269	1,971,840	2,277,996	<b>2,567,826</b>	595,986	30.22%
Local	5,527,827	6,234,312	7,009,390	<b>6,571,275</b>	336,963	5.40%
<b>TOTAL</b>	<b>8,205,923</b>	<b>8,564,340</b>	<b>9,620,764</b>	<b>9,567,289</b>	<b>1,002,949</b>	<b>11.71%</b>
Full-time positions	113	118	120	<b>123.5</b>	5.5	4.66%

# 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 2006 Actual	FY 2007 Approved Budget	FY 2007 Estimated Budget	FY 2008 Adopted Budget	Increase (Decrease) FY 2007 App. To FY 2008	
					Amount	%
Costs:						
Personnel	48,564	31,423	25,982	<b>31,423</b>	0	0.00%
Operating	820,236	707,195	714,936	<b>769,111</b>	61,916	8.76%
Capital	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>868,800</b>	<b>738,618</b>	<b>740,918</b>	<b>800,534</b>	61,916	8.38%
Revenue:						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	129,247	102,000	138,373	<b>163,916</b>	61,916	60.70%
Local	739,553	636,618	602,545	<b>636,618</b>	0	0.00%
<b>TOTAL</b>	<b>868,800</b>	<b>738,618</b>	<b>740,918</b>	<b>800,534</b>	61,916	8.38%
Full-time positions	0	0	0	<b>0</b>	0	0.00%

# AMBULANCE AND RESCUE SERVICE

3203

## DESCRIPTION:

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

## GOALS:

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

## BUDGET SUMMARY:

	FY 2006 Actual	FY 2007 Approved Budget	FY 2007 Estimated Budget	FY 2008 Adopted Budget	Increase (Decrease) FY 2007 App. To FY 2008	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	409,825	386,162	409,878	415,979	29,817	7.72%
Capital	0	0	0	0	0	0.00%
<b>TOTAL</b>	<b>409,825</b>	<b>386,162</b>	<b>409,878</b>	<b>415,979</b>	<b>29,817</b>	<b>7.72%</b>
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	57,905	33,510	62,014	58,812	25,302	75.51%
Local	351,920	352,652	347,864	357,167	4,515	1.28%
<b>TOTAL</b>	<b>409,825</b>	<b>386,162</b>	<b>409,878</b>	<b>415,979</b>	<b>29,817</b>	<b>7.72%</b>
Full-time positions	0	0	0	0	0	0.00%

# PUBLIC SAFETY CONTRIBUTIONS

3301

**DESCRIPTION:**

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

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

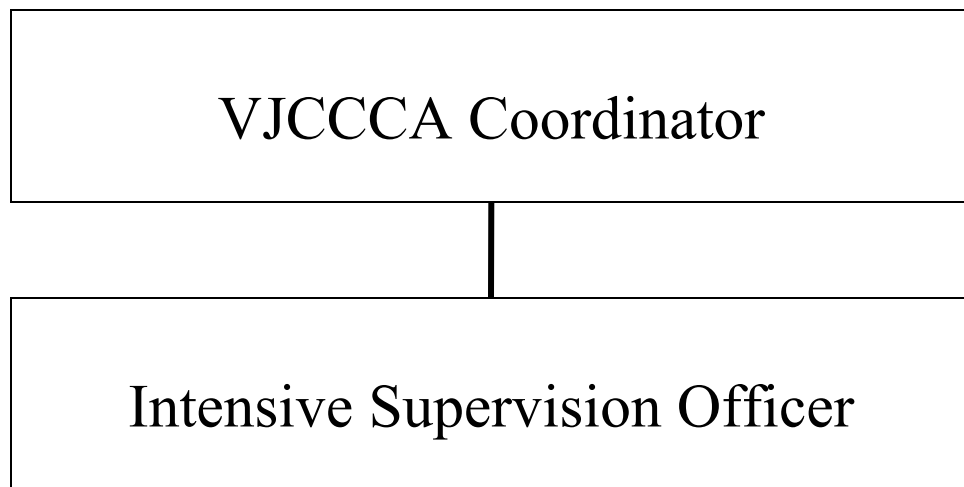
**GOALS:**

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

**BUDGET SUMMARY:**

	FY 2006 Actual	FY 2007 Approved Budget	FY 2007 Estimated Budget	FY 2008 Adopted Budget	Increase (Decrease) FY 2007 App. To FY 2008	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	2,228,683	2,504,262	2,504,262	2,881,502	377,240	15.06%
Capital	0	0	0	0	0	0.00%
<b>TOTAL</b>	<b>2,228,683</b>	<b>2,504,262</b>	<b>2,504,262</b>	<b>2,881,502</b>	<b>377,240</b>	<b>15.06%</b>
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	2,228,683	2,504,262	2,504,262	2,881,502	377,240	15.06%
<b>TOTAL</b>	<b>2,228,683</b>	<b>2,504,262</b>	<b>2,504,262</b>	<b>2,881,502</b>	<b>377,240</b>	<b>15.06%</b>
Full-time positions	0	0	0	0	0	0.00%

# Juvenile Court Probation



# JUVENILE COURT PROBATION

3303

## DESCRIPTION:

The 26th District Court Service Unit is comprised of eight jurisdictions. Those jurisdictions are: Frederick County, City of Winchester, Clarke County, Warren County, Shenandoah County, Page County, Rockingham County and the City of Harrisonburg. The Court Service Unit is responsible for providing 24-hour intake services for juveniles charged with delinquent offenses. Intake is also provided for domestic relations cases. This office also conducts pre/post sentencing investigations for youth before the court as well as supervising those youth on probation or parole. For each youth on supervision, this office develops an individualized service plan with measurable objectives and strategies for achieving those goals. This office also provides supervision for other youth before the court when the court orders them to do specific tasks.

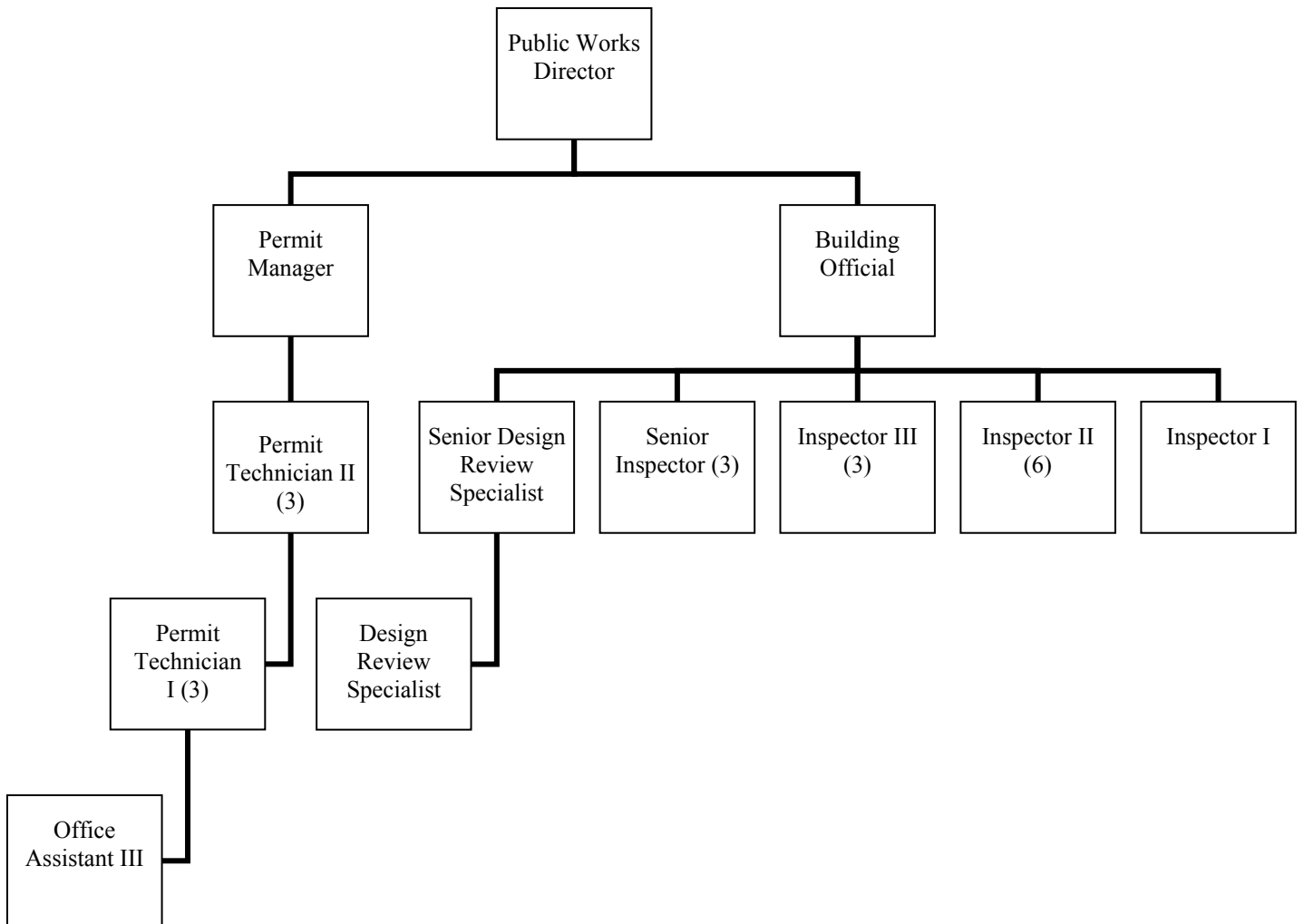
## GOALS:

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

## BUDGET SUMMARY:

	FY 2006 Actual	FY 2007 Approved Budget	FY 2007 Estimated Budget	FY 2008 Adopted Budget	Increase (Decrease) FY 2007 App. To FY 2008	
					Amount	%
Costs:						
Personnel	83,187	83,408	85,836	<b>96,484</b>	13,076	15.68%
Operating	99,293	95,245	91,400	<b>78,968</b>	(16,277)	-17.09%
Capital	3,443	1,800	2,514	<b>3,000</b>	1,200	0.00%
<b>TOTAL</b>	<b>185,923</b>	<b>180,453</b>	<b>179,750</b>	<b>178,452</b>	<b>(2,001)</b>	<b>-1.11%</b>
Revenue:						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	179,381	179,381	179,381	<b>178,452</b>	(929)	-0.52%
Local	6,542	1,072	369	<b>0</b>	(1,072)	100.00%
<b>TOTAL</b>	<b>185,923</b>	<b>180,453</b>	<b>179,750</b>	<b>178,452</b>	<b>(2,001)</b>	<b>-1.11%</b>
Full-time positions	2	2	2	<b>2</b>	0	0.00%

# Inspections





# INSPECTIONS

3401

## DESCRIPTION:

The primary function of the Inspections Department is to administer provisions of the State Building and Local Land Development Codes. The Building and Inspections Department currently provides inspections for residential, commercial and industrial in the fields of general building, plumbing, mechanical, electrical and the enforcement of the provisions of the property maintenance code on existing structures. During FY 05/06, the Inspections Department performed 34,495 inspections.

## GOALS:

- Train new staff members and utilize part-time help to offset increased work load and to decrease the inspection response time.
- Complete automated scheduling system.
- Expand on systems for wireless connection of handheld units and capabilities to download information from remote locations.
- Utilize all available resources and technology to operate the department efficiently and professionally.

## PERFORMANCE INDICATORS:

	FY 2006 Actual	FY 2007 Budget	FY 2008 Budget
# of Permits Issued	9,771	11,000	10,000
# of Inspections Performed	34,495	34,000	33,600

## BUDGET SUMMARY:

	FY 2006 Actual	FY 2007 Approved Budget	FY 2007 Estimated Budget	FY 2008 Adopted Budget	Increase (Decrease) FY 2007 App. To FY 2008	
					Amount	%
Costs:						
Personnel	1,037,943	1,356,650	1,294,519	1,374,746	18,096	1.33%
Operating	134,870	114,147	85,920	125,174	11,027	9.66%
Capital	123,858	54,725	49,800	17,775	(36,950)	-67.52%
<b>TOTAL</b>	1,296,671	1,525,522	1,430,239	1,517,695	(7,827)	-0.51%
Revenue:						
Fees	1,296,671	1,525,522	1,430,239	1,517,695	(7,827)	-0.51%
State/Federal	0	0	0	0	0	0.00%
Local	0	0	0	0	0	0.00%
<b>TOTAL</b>	1,296,671	1,525,522	1,430,239	1,517,695	(7,827)	-0.51%
Full-time positions	22	25	25	23	-2	-8.00%

# MEDICAL EXAMINER

3503

## DESCRIPTION:

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

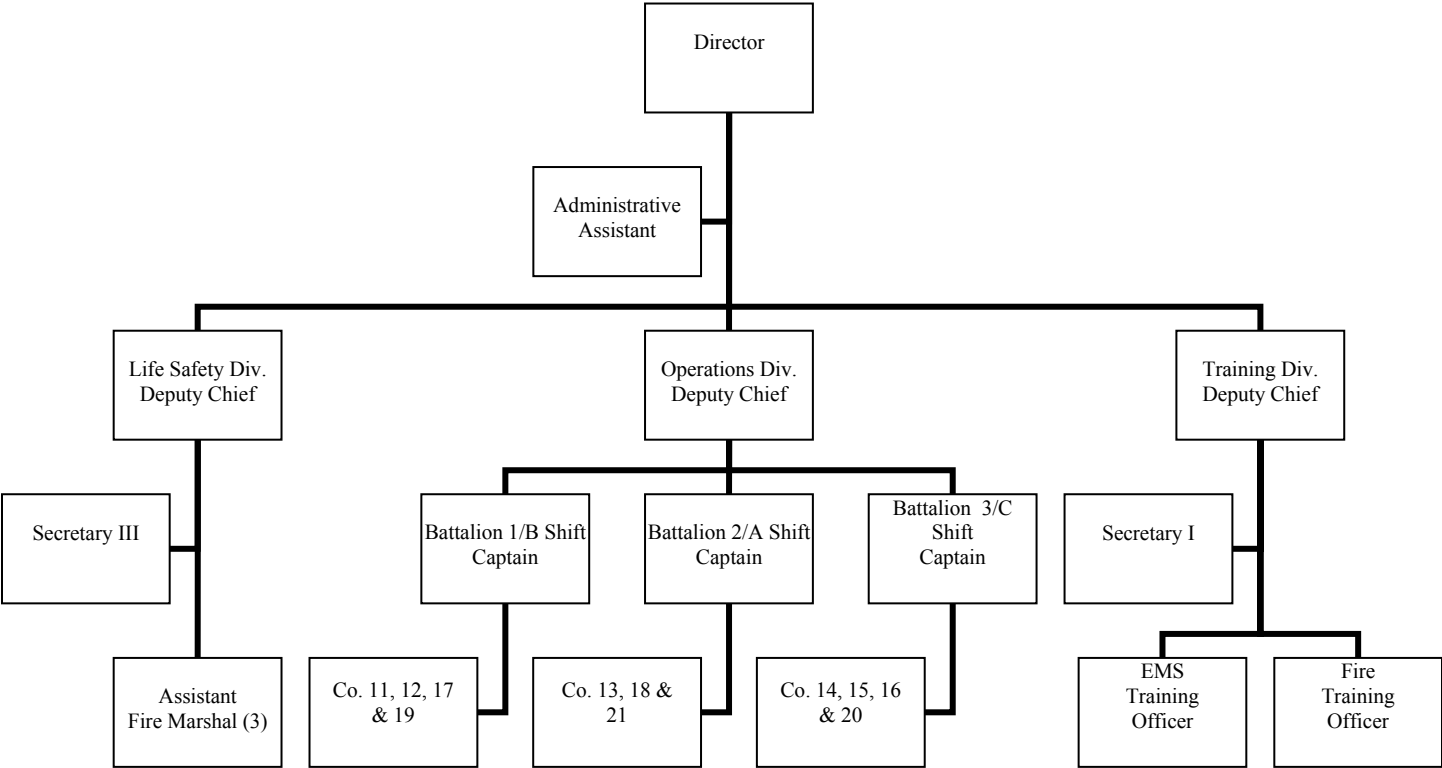
## GOALS:

- Provide accurate payment to Coroners.

## BUDGET SUMMARY:

	FY 2006 Actual	FY 2007 Approved Budget	FY 2007 Estimated Budget	FY 2008 Adopted Budget	Increase (Decrease) FY 2007 App. To FY 2008	
					Amount	%
<b>Costs:</b>						
Personnel	0	0	0	0	0	0.00%
Operating	1,050	1,200	850	1,200	0	0.00%
Capital	0	0	0	0	0	0.00%
<b>TOTAL</b>	<b>1,050</b>	<b>1,200</b>	<b>850</b>	<b>1,200</b>	<b>0</b>	<b>0.00%</b>
<b>Revenue:</b>						
Fees	0	0	0	0	0	0.00%
State/Federal	750	600	850	600	0	0.00%
Local	300	600	0	600	0	0.00%
<b>TOTAL</b>	<b>1,050</b>	<b>1,200</b>	<b>850</b>	<b>1,200</b>	<b>0</b>	<b>0.00%</b>
Full-time positions	0	0	0	0	0	0.00%

# Fire and Rescue



# FIRE AND RESCUE

3505

## DESCRIPTION:

The Fire and Rescue Department consists of eleven volunteer fire and rescue companies operated by approximately 320 operational volunteer personnel, supported by 73 uniform career staff and four office staff. 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 enhanced 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 four Divisions. The Operations Division is responsible for emergency service delivery, hazardous materials and disaster response and mitigation, emergency services planning and coordinating the service delivery of the volunteer fire and rescue companies. The Life Safety Division provides fire prevention, fire investigation, fire protection system plans review and inspection and public education for the entire county. The Training Division provides planning, development and coordination of all training programs for both volunteer and career personnel for the entire county and oversees the Career Development Program. The EM Division is responsible for disaster response and coordination, mitigation and recovery.

## GOALS:

- In conjunction with the volunteer coordinator and each volunteer fire & rescue department, actively continue to recruit and retain fire and rescue volunteers from 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 work towards the establishment of standard operational procedures to be utilized countywide in conjunction with each volunteer fire and rescue company, the volunteer association and the career department.
- Continue the process to develop future fire & rescue stations which have been identified based on projected service demands and response times.
- Develop a Comprehensive GIS program within the Fire & Rescue Department to assist responders in all emergencies and provide response data necessary for future development of the fire and rescue system.
- Continue to develop the high school EMT and fire programs within the public school system curriculum to aid in the early development and recruitment of new personnel.

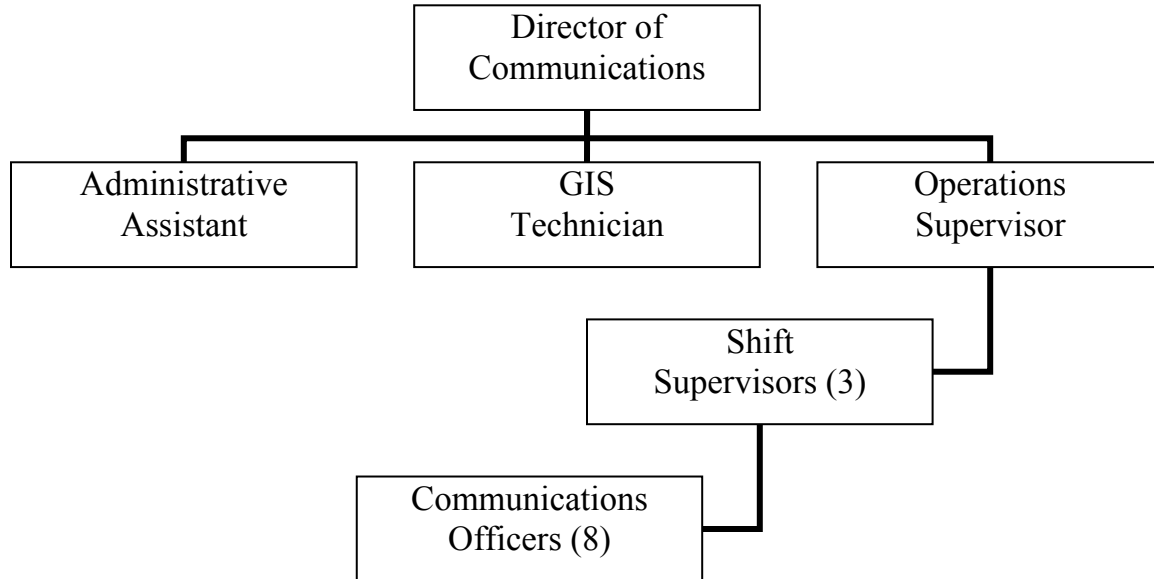
## DEPARTMENTAL ACCOMPLISHMENTS:

	FY 2006 Actual	FY 2007 Budget	FY 2008 Budget
Minorities/women hired	0	0	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	5%	5%	5%

## BUDGET SUMMARY:

	FY 2006 Actual	FY 2007 Approved Budget	FY 2007 Estimated Budget	FY 2008 Adopted Budget	Increase (Decrease) FY 2007 App. To FY 2008	
					Amount	%
Costs:						
Personnel	4,259,167	4,670,244	4,909,751	<b>5,189,720</b>	519,476	11.12%
Operating	455,048	428,335	328,332	<b>548,934</b>	120,599	28.16%
Capital	381,769	190,693	450,713	<b>144,800</b>	(45,893)	-24.07%
<b>TOTAL</b>	<b>5,095,984</b>	<b>5,289,272</b>	<b>5,688,796</b>	<b>5,883,454</b>	594,182	11.23%
Revenue:						
Fees	16,728	13,665	12,860	<b>18,797</b>	5,132	37.56%
State/Federal	0	0	198,488	<b>0</b>	0	0.00%
Local	5,079,256	5,275,607	5,477,448	<b>5,864,657</b>	589,050	11.17%
<b>TOTAL</b>	<b>5,095,984</b>	<b>5,289,272</b>	<b>5,688,796</b>	<b>5,883,454</b>	594,182	11.23%
Full-time positions	76	77	77	<b>79.5</b>	2.5	3.25%

# 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 an 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.
- Implement a new microwave system to reduce the Center's dependability on hard wiring infrastructure provided by the local telephone company.
- Continue to work with cellular companies as they become compliant with Phase II requirements.
- Begin a Quality Assurance Program.
- Purchase and implement a Reverse 911 System within the county.

## PERFORMANCE INDICATORS:

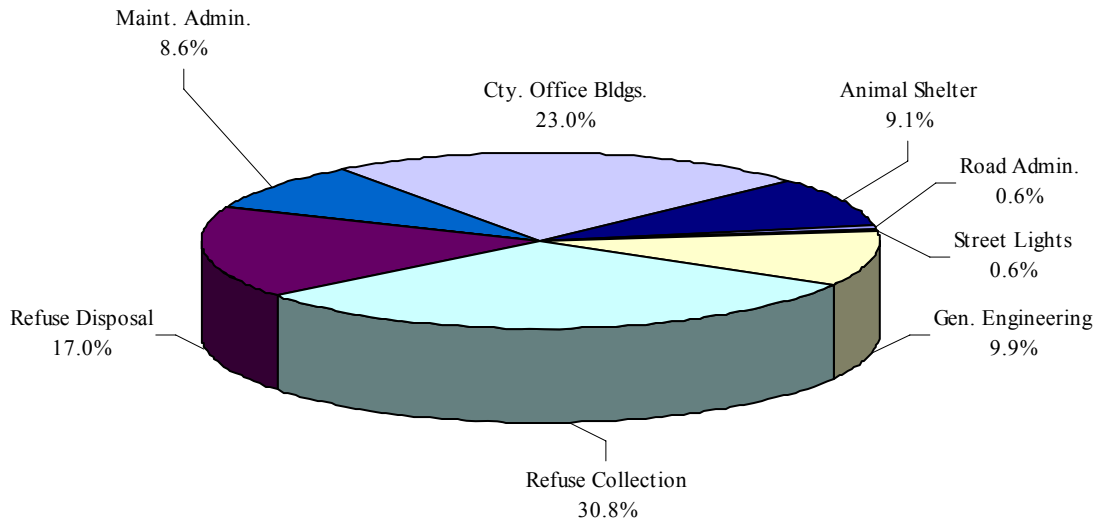
	FY 2006 Actual	FY 2007 Budget	FY 2008 Budget
Total calls for service - Fire and EMS	8,969	9,500	10,165
Total calls for service - Police	56,222	61,844	68,028

## BUDGET SUMMARY:

	FY 2006 Actual	FY 2007 Approved Budget	FY 2007 Estimated Budget	FY 2008 Adopted Budget	Increase (Decrease) FY 2007 App. To FY 2008	
					Amount	%
<b>Costs:</b>						
Personnel	518,427	807,211	657,144	<b>849,694</b>	42,483	5.26%
Operating	176,351	302,832	183,276	<b>352,035</b>	49,203	16.25%
Capital	106,215	35,040	67,131	<b>54,555</b>	19,515	55.69%
<b>TOTAL</b>	<b>800,993</b>	<b>1,145,083</b>	<b>907,551</b>	<b>1,256,284</b>	<b>111,201</b>	<b>9.71%</b>
<b>Revenue:</b>						
Fees	587,524	599,110	581,593	<b>599,110</b>	0	0.00%
State/Federal	47,143	36,610	38,581	<b>46,536</b>	9,926	27.11%
Local	166,326	509,363	287,377	<b>610,638</b>	101,275	19.88%
<b>TOTAL</b>	<b>800,993</b>	<b>1,145,083</b>	<b>907,551</b>	<b>1,256,284</b>	<b>111,201</b>	<b>9.71%</b>
Full-time positions	11	15	15	<b>15</b>	0	0.00%

## Public Works

	2006 Actual	2007 Budget	2008 Adopted Budget	Increase (Decrease) FY 2007 to FY 2008 Amount	%
Road Administration	\$26,386	\$30,475	<b>\$30,475</b>	\$0	0.00%
Street Lights	24,071	30,340	<b>30,340</b>	\$0	0.00%
General Engineering	420,648	422,026	<b>487,669</b>	\$65,643	15.55%
Refuse Collection	899,073	1,213,188	<b>1,510,084</b>	\$296,896	24.47%
Refuse Disposal	839,351	926,208	<b>832,320</b>	(\$93,888)	-10.14%
Litter Control	876	0	<b>13,950</b>	\$13,950	100.00%
Maintenance Administration	210,654	244,418	<b>424,055</b>	\$179,637	73.50%
County Office Buildings	672,738	680,157	<b>1,126,344</b>	\$446,187	65.60%
Animal Shelter	240,833	350,883	<b>447,356</b>	\$96,473	27.49%



# ROAD ADMINISTRATION

4102

**DESCRIPTION:**

This budget is used to administer small road projects and street sign maintenance. A large volume of existing street signs require replacement due to theft, vandalism or damage incurred from vehicular accidents. This department currently maintains over 3,000 street sign units throughout Frederick County.

**GOALS:**

- Maintain current street signage in Frederick County.
- Provide emergency road repairs for county-owned roads and road surfaces.

**PERFORMANCE INDICATORS:**

	FY 2006 Actual	FY 2007 Budget	FY 2008 Budget
# of street signs to maintain	3,200	3,200	3,200
# of street signs replaced	117	200	200

**BUDGET SUMMARY:**

	FY 2006 Actual	FY 2007 Approved Budget	FY 2007 Estimated Budget	FY 2008 Adopted Budget	Increase (Decrease) FY 2007 App. To FY 2008	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	26,386	30,475	16,716	30,475	0	0.00%
Capital	0	0	0	0	0	0.00%
<b>TOTAL</b>	26,386	30,475	16,716	30,475	0	0.00%
Revenue:						
Fees	6,638	2,000	5,172	2,000	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	19,748	28,475	11,544	28,475	0	0.00%
<b>TOTAL</b>	26,386	30,475	16,716	30,475	0	0.00%
Full-time positions	0	0	0	0	0	0.00%



# STREET LIGHTS

4104

## DESCRIPTION:

Street lighting service has been provided for Fredericktowne and Green Acres subdivisions in Frederick County. The expenditure is the direct cost of electricity. The County Administrator's office has direct responsibility over this activity.

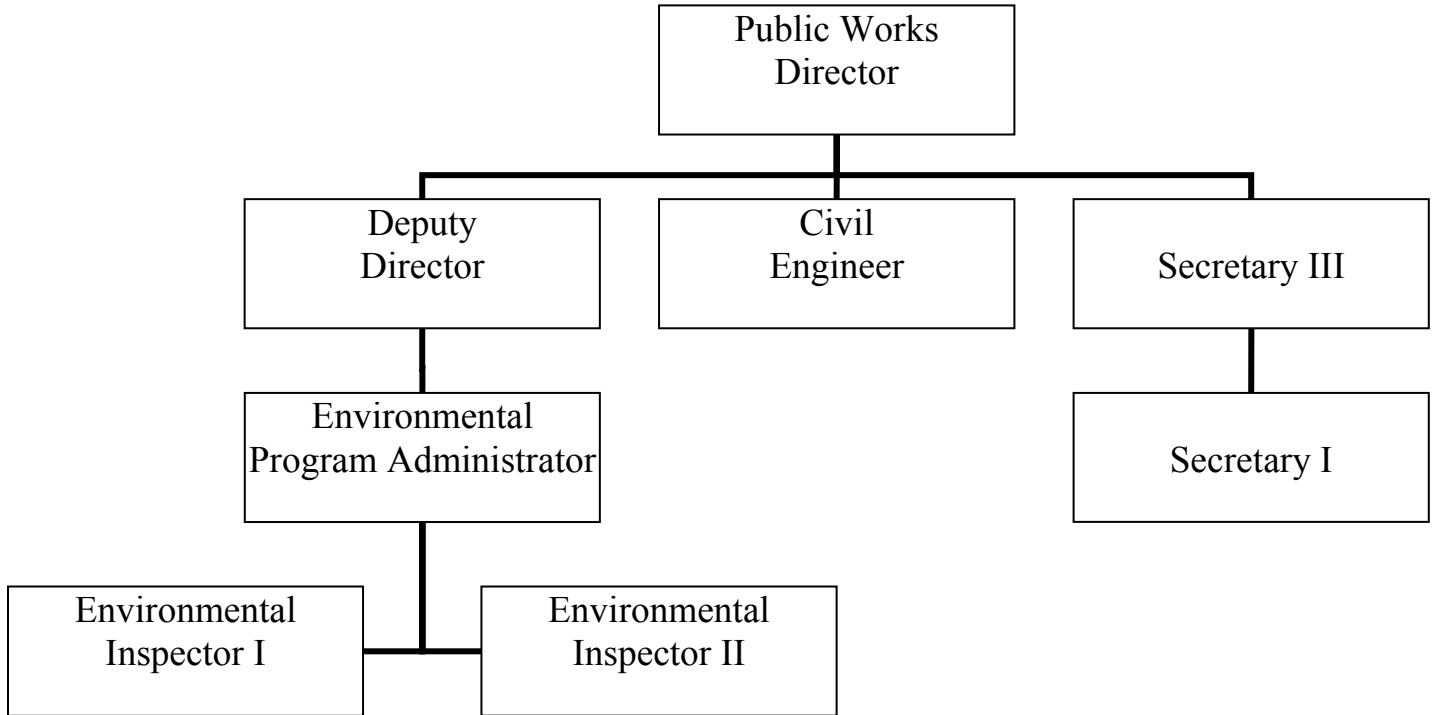
## GOALS:

- Provide street lighting to the contracted neighborhoods.

## BUDGET SUMMARY:

	FY 2006 Actual	FY 2007 Approved Budget	FY 2007 Estimated Budget	FY 2008 Adopted Budget	Increase (Decrease) FY 2007 App. To FY 2008	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	24,071	30,340	19,452	30,340	0	0.00%
Capital	0	0	0	0	0	0.00%
<b>TOTAL</b>	<b>24,071</b>	<b>30,340</b>	<b>19,452</b>	<b>30,340</b>	<b>0</b>	<b>0.00%</b>
Revenue:						
Fees	24,071	30,340	19,452	30,340	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	0	0	0	0	0	0.00%
<b>TOTAL</b>	<b>24,071</b>	<b>30,340</b>	<b>19,452</b>	<b>30,340</b>	<b>0</b>	<b>0.00%</b>
Full-time positions	0	0	0	0	0	0.00%

# General Engineering



# GENERAL ENGINEERING

4201

## DESCRIPTION:

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

## 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.
- Assist Planning Department in assessing bond and letter of credit amounts.

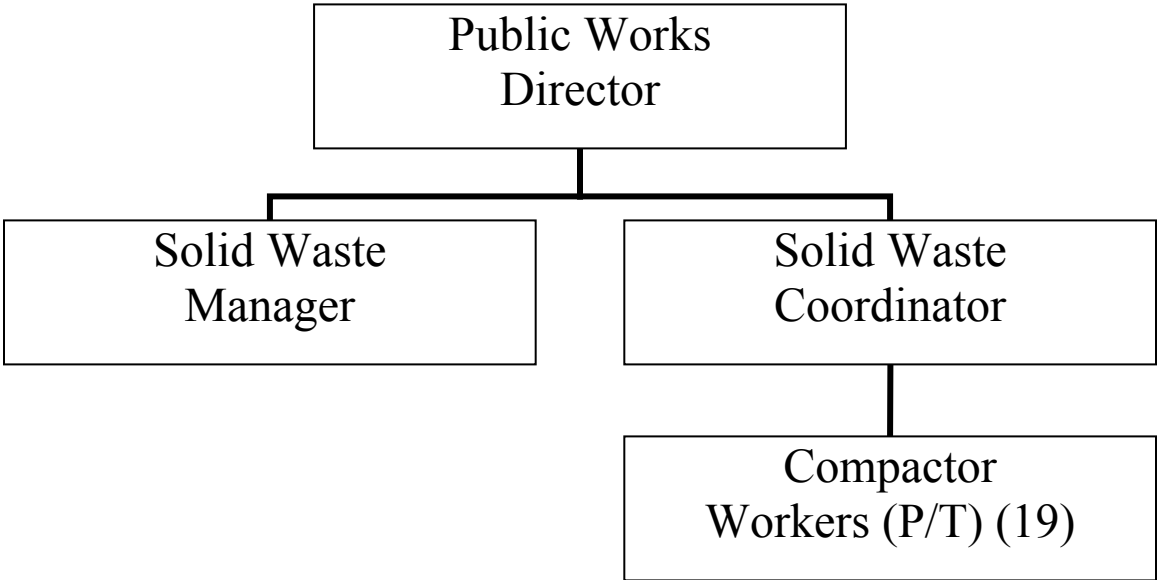
## DEPARTMENTAL ACCOMPLISHMENTS:

- Performed over 342 reviews to site, subdivision and stormwater plans, rezoning requests and land disturbance permit applications.
- Issued over 1,245 land disturbance permits for commercial/industrial projects, subdivisions single family and multi-family dwellings.
- Maintained "consistent" rating from Virginia Department of Conservation and Recreation for our erosion/sediment control program.
- Assisted the Inspections Department by reviewing over 1,400 residential permit applications to determine if detailed site plan was necessary.
- Coordinated numerous designs and permit modifications at the landfill.

## BUDGET SUMMARY:

	FY 2006 Actual	FY 2007 Approved Budget	FY 2007 Estimated Budget	FY 2008 Adopted Budget	Increase (Decrease) FY 2007 App. To FY 2008	
					Amount	%
Costs:						
Personnel	343,200	361,022	379,295	<b>431,371</b>	70,349	19.49%
Operating	55,191	61,004	38,127	<b>52,498</b>	(8,506)	-13.94%
Capital	22,257	0	22,447	<b>3,800</b>	3,800	100.00%
<b>TOTAL</b>	<b>420,648</b>	<b>422,026</b>	<b>439,869</b>	<b>487,669</b>	<b>65,643</b>	<b>15.55%</b>
Revenue:						
Fees	194,390	260,000	149,000	<b>220,000</b>	(40,000)	-15.38%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	226,258	162,026	290,869	<b>267,669</b>	105,643	65.20%
<b>TOTAL</b>	<b>420,648</b>	<b>422,026</b>	<b>439,869</b>	<b>487,669</b>	<b>65,643</b>	<b>15.55%</b>
Full-time positions	6	6	6	<b>7</b>	1	16.67%

# Refuse Collection



# REFUSE COLLECTION

4203

## DESCRIPTION:

Refuse Collection is a contractual service provided to the county by an approved hauler through an 18-month, option to renew contract. Refuse collection service is the collection and removal of Frederick County municipal solid waste from all county compactor and container sites. This service is also extended to all schools, parks, libraries and other municipal facilities within Frederick County. The county owns or leases the sites and provides the labor and supervision necessary to maintain 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 pulls 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 for greater flexibility and expansion of recycling program through operation of a regional facility.
- Continue to emphasize waste prevention as the most effective method of solid waste management.
- Expand outreach to corporations to encourage greater waste reduction/diversion.
- Improve services and facilities.

## DEPARTMENTAL ACCOMPLISHMENTS:

- Collected and hauled 28,519 tons of refuse during FY 2006.
- Recycled 1,449 tons of household material, a 9% increase, diverting this material from the landfill.
- Conducted environmental education programming that meets the science standards of learning for grades K-8.
- Received \$2,500 in donations for Litter-Thon. This event attracted numerous volunteers who collected 8,840 pounds of roadside litter.
- Applied for and received a state litter control grant in the amount of \$14,946.
- Reported a recycling rate of 27.5% to the Virginia Department of Environmental Quality. The state mandated rate is 25%.
- Collected and mulched 13 tons of cut trees as part of the Christmas Tree Recycling Program.

## BUDGET SUMMARY:

	FY 2006 Actual	FY 2007 Approved Budget	FY 2007 Estimated Budget	FY 2008 Adopted Budget	Increase (Decrease) FY 2007 App. To FY 2008	
					Amount	%
Costs:						
Personnel	428,024	514,870	461,600	<b>523,250</b>	8,380	1.63%
Operating	427,137	683,266	502,539	<b>868,782</b>	185,516	27.15%
Capital	43,912	15,052	16,239	<b>118,052</b>	103,000	684.29%
<b>TOTAL</b>	<b>899,073</b>	<b>1,213,188</b>	<b>980,378</b>	<b>1,510,084</b>	<b>296,896</b>	<b>24.47%</b>
Revenue:						
Fees	139,794	414,581	521,505	<b>567,946</b>	153,365	36.99%
State/Federal	14,946	12,000	12,300	<b>0</b>	(12,000)	-100.00%
Local	744,333	786,607	458,873	<b>942,138</b>	155,531	19.77%
<b>TOTAL</b>	<b>899,073</b>	<b>1,213,188</b>	<b>992,678</b>	<b>1,510,084</b>	<b>296,896</b>	<b>24.47%</b>
Full-time positions	2	2	2	<b>2</b>	0	0.00%

# REFUSE DISPOSAL

4204

## DESCRIPTION:

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

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

## GOALS:

- Provide reliable, efficient and convenient refuse disposal options to the county's citizens.
- Curtail illegal dumping in Frederick County.
- Relocate remaining unfenced site and continue to provide full-time coverage by part-time personnel at the various sites.

## BUDGET SUMMARY:

	FY 2006 Actual	FY 2007 Approved Budget	FY 2007 Estimated Budget	FY 2008 Adopted Budget	Increase (Decrease) FY 2007 App. To FY 2008	
					Amount	%
<b>Costs:</b>						
Personnel	0	0	0	<b>0</b>	0	0.00%
Operating	839,351	926,208	753,204	<b>832,320</b>	(93,888)	-10.14%
Capital	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>839,351</b>	<b>926,208</b>	<b>753,204</b>	<b>832,320</b>	<b>(93,888)</b>	<b>-10.14%</b>
<b>Revenue:</b>						
Fees	174,343	172,608	172,608	<b>166,716</b>	(5,892)	-3.41%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	665,008	753,600	580,596	<b>665,604</b>	(87,996)	-11.68%
<b>TOTAL</b>	<b>839,351</b>	<b>926,208</b>	<b>753,204</b>	<b>832,320</b>	<b>(93,888)</b>	<b>-10.14%</b>
Full-time positions	0	0	0	<b>0</b>	0	0.00%

# LITTER CONTROL

4205

## DESCRIPTION:

The litter control budget includes operating costs associated with the county's litter prevention initiative.

In summary, the regional jail provides labor at no charge through the Community Inmate Workforce Program. The crew collects litter from along the county's roads with a focus on roads leading to the landfill. Supervision is provided by a part-time convenience site worker and funded through the Refuse Collection budget.

Activities associated with the county's volunteer cleanup effort, Litter-Thon, are also included in this budget.

For the past several years, the county's litter prevention activities have been included as part of the Refuse Collection budget.

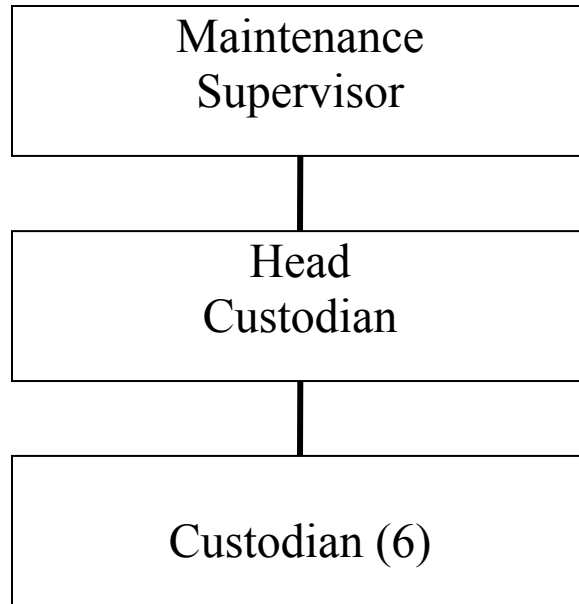
## GOALS:

- Control litter along county roads, with an emphasis along the main roads leading to the landfill.
- Discourage illegal dumping and littering throughout the county.
- Increase community participation in Litter-Thon, the county's all-volunteer litter initiative.

## BUDGET SUMMARY:

	FY 2006 Actual	FY 2007 Approved Budget	FY 2007 Estimated Budget	FY 2008 Adopted Budget	Increase (Decrease) FY 2007 App. To FY 2008	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	876	0	0	13,950	13,950	100.00%
Capital	0	0	0	0	0	0.00%
<b>TOTAL</b>	<b>876</b>	<b>0</b>	<b>0</b>	<b>13,950</b>	<b>13,950</b>	<b>100.00%</b>
Revenue:						
Fees	0	0	0	1,450	1,450	100.00%
State/Federal	0	0	0	12,500	12,500	100.00%
Local	876	0	0	0	0	0.00%
<b>TOTAL</b>	<b>876</b>	<b>0</b>	<b>0</b>	<b>13,950</b>	<b>13,950</b>	<b>100.00%</b>
Full-time positions	0	0	0	0	0	0.00%

# Maintenance Administration





# MAINTENANCE ADMINISTRATION

4301

## DESCRIPTION:

This budget covers the costs of administration, personnel and supplies for maintenance of the north and south buildings of the county office complex, the Old County Courthouse which houses the Old Courthouse Civil War Museum and the new Frederick County Public Safety Building. Also included in the maintenance budget is the board room and associated courtyards, parking lots and sidewalks.

## GOALS:

- Provide cost-efficient daily cleaning of county office space and the Old County Courthouse.
- Respond to and track complaints or reported problems in a timely and efficient manner by means of internal work orders and requesting professional assistance through the Frederick County Public Schools Maintenance and Grounds Department when necessary, or by directly contracting services from outside vendors.
- Maintain grounds, patio area and sidewalks around county office buildings, including snow removal in the winter.
- Perform daily preventive maintenance to HVAC systems, lawn care equipment, plumbing and lighting systems.

## PERFORMANCE INDICATORS:

	FY 2006 Actual	FY 2007 Budget	FY 2008 Budget
Work Orders Processed - In-House	277	230	297
Work Orders Processed - School Maintenance	61	65	65

## BUDGET SUMMARY:

	FY 2006 Actual	FY 2007 Approved Budget	FY 2007 Estimated Budget	FY 2008 Adopted Budget	Increase (Decrease) FY 2007 App. To FY 2008	
					Amount	%
Costs:						
Personnel	202,648	233,995	242,407	<b>401,562</b>	167,567	71.61%
Operating	8,006	10,423	5,932	<b>17,693</b>	7,270	69.75%
Capital	0	0	0	<b>4,800</b>	4,800	0.00%
<b>TOTAL</b>	<b>210,654</b>	<b>244,418</b>	<b>248,339</b>	<b>424,055</b>	<b>179,637</b>	<b>73.50%</b>
Revenue:						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	198,349	232,308	232,308	<b>232,308</b>	0	0.00%
Local	12,305	12,110	16,031	<b>191,747</b>	179,637	100.00%
<b>TOTAL</b>	<b>210,654</b>	<b>244,418</b>	<b>248,339</b>	<b>424,055</b>	<b>179,637</b>	<b>73.50%</b>
Full-time positions	5	5	8	<b>8</b>	3	60.00%

# 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 utilities, janitorial supplies, repair and maintenance supplies and related labor costs, maintenance service contracts, etc. for the county office complex, Old County Courthouse and, for FY 2008, the new Public Safety Building.

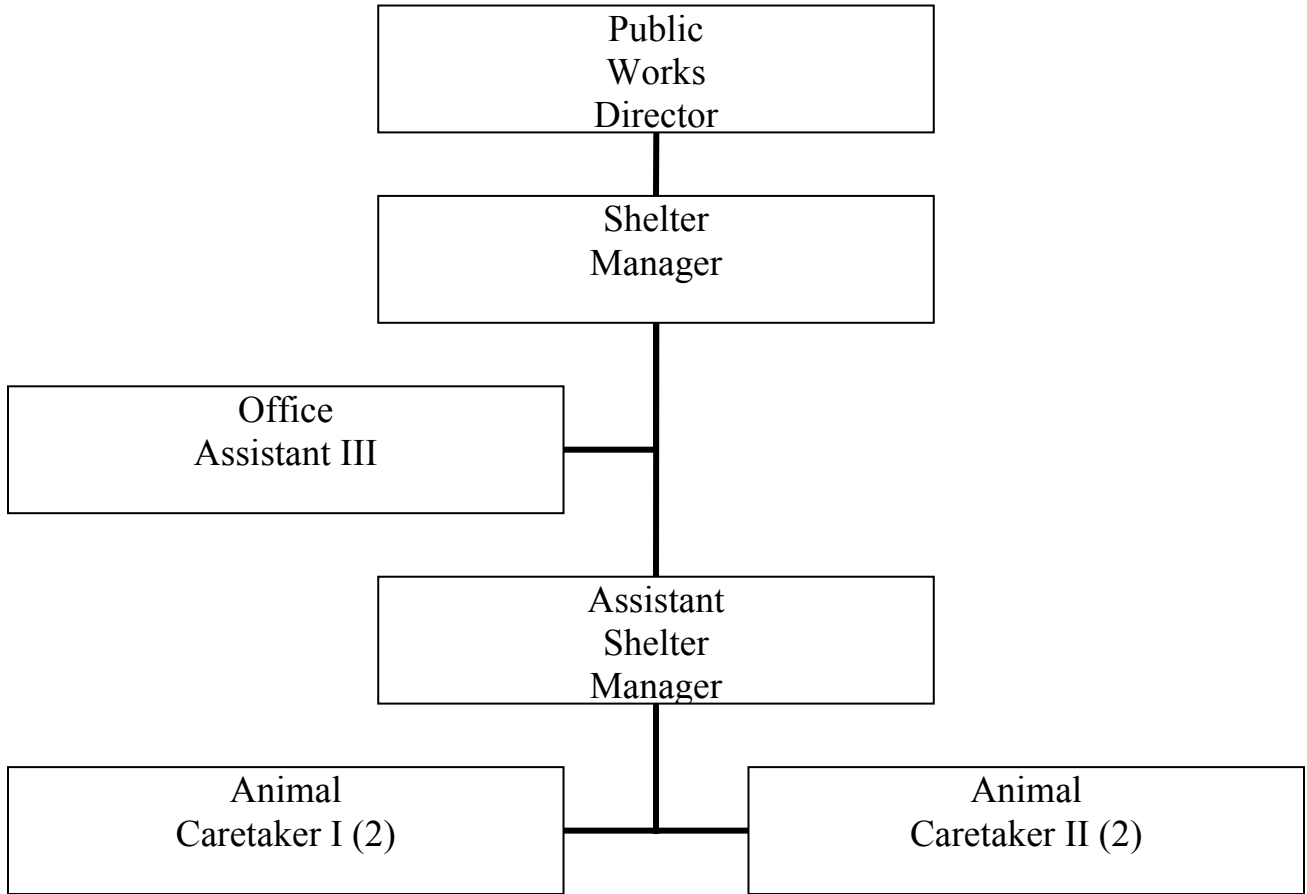
## GOALS:

- 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, the Old Courthouse Civil War Museum and the new Frederick County Public Safety Building.

## BUDGET SUMMARY:

	FY 2006 Actual	FY 2007 Approved Budget	FY 2007 Estimated Budget	FY 2008 Adopted Budget	Increase (Decrease) FY 2007 App. To FY 2008	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	511,224	680,157	574,656	1,073,144	392,987	57.78%
Capital	161,514	0	977	53,200	53,200	100.00%
<b>TOTAL</b>	<b>672,738</b>	<b>680,157</b>	<b>575,633</b>	<b>1,126,344</b>	<b>446,187</b>	<b>65.60%</b>
Revenue:						
Fees	7,980	7,980	7,980	7,980	0	0.00%
State/Federal	132,331	0	0	0	0	0.00%
Local	532,427	672,177	567,653	1,118,364	446,187	66.38%
<b>TOTAL</b>	<b>672,738</b>	<b>680,157</b>	<b>575,633</b>	<b>1,126,344</b>	<b>446,187</b>	<b>65.60%</b>
Full-time positions	0	0	0	0	0	0.00%

# Animal Shelter



# ANIMAL SHELTER

4305

**DESCRIPTION:**

The operation of the Frederick County/Esther Boyd Animal Shelter is supervised by a Shelter Manager. The shelter handles about 1,051 dogs per year and 1,692 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.

During FY 2007, the shelter moved to a new, larger facility located in the Fort Collier Industrial Park in Frederick County.

**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:**

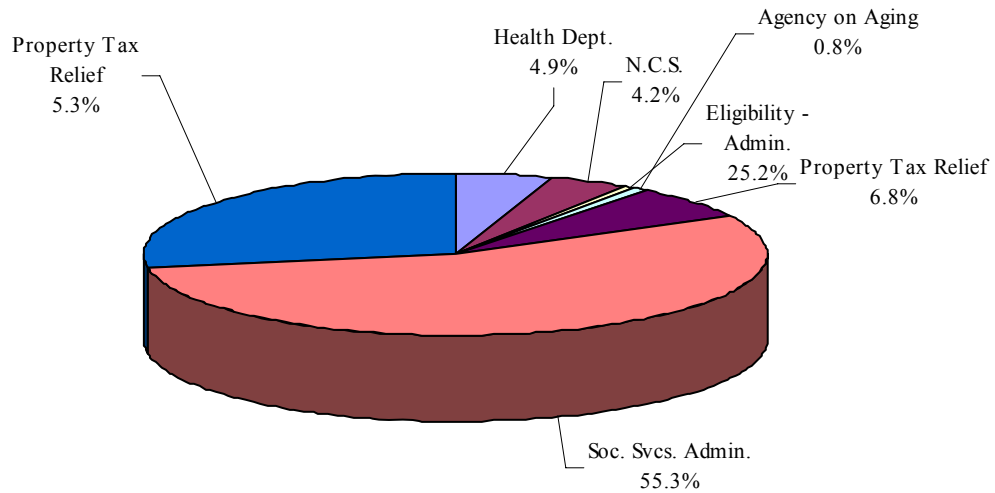
- 434 dogs were adopted and 339 were reclaimed yielding a 73% overall adoption and reclamation rate.
- 210 cats were adopted and 20 were reclaimed yielding a 14% overall adoption and reclamation rate.
- Two successful rabies clinics were held in the spring and fall of the year where over 320 animals were vaccinated.
- The shelter participated in several adoption and fund raising events including a canine carnival held in cooperation with Frederick County Parks and Recreation.
- In cooperation with the Northern Virginia Community College Vet Tech Program, shelter animals are provided with veterinary care. Nearly 100% of animals involved in the program have been adopted.

**BUDGET SUMMARY:**

	FY 2006 Actual	FY 2007 Approved Budget	FY 2007 Estimated Budget	FY 2008 Adopted Budget	Increase (Decrease) FY 2007 App. To FY 2008	
					Amount	%
<b>Costs:</b>						
Personnel	192,008	245,167	264,853	<b>331,525</b>	86,358	35.22%
Operating	48,222	105,716	64,026	<b>115,831</b>	10,115	9.57%
Capital	603	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>240,833</b>	<b>350,883</b>	<b>328,879</b>	<b>447,356</b>	<b>96,473</b>	<b>27.49%</b>
<b>Revenue:</b>						
Fees	174,966	26,900	74,268	<b>26,900</b>	0	0.00%
State/Federal	1,494	1,100	1,776	<b>1,100</b>	0	0.00%
Local	64,373	322,883	252,835	<b>419,356</b>	96,473	29.88%
<b>TOTAL</b>	<b>240,833</b>	<b>350,883</b>	<b>328,879</b>	<b>447,356</b>	<b>96,473</b>	<b>27.49%</b>
Full-time positions	5	6	6	<b>7</b>	1	16.67%

## Health and Welfare

	2006 Actual	2007 Budget	2008 Adopted Budget	Increase (Decrease) FY 2007 to FY 2008	
				Amount	%
Local Health Department	\$320,421	\$332,101	\$347,456	\$15,355	4.62%
Northwestern Comm. Services	197,942	197,942	298,427	\$100,485	50.76%
State & Local Hospitalization	31,320	33,000	33,000	\$0	0.00%
Area Agency on Aging	47,350	50,000	57,599	\$7,599	15.20%
Property Tax Relief	434,790	480,000	480,000	\$0	0.00%
Soc. Svcs. Administration	3,043,771	3,624,705	3,894,074	\$269,369	100.00%
Public Assistance	1,738,831	1,974,987	1,937,139	(\$37,848)	100.00%
<b>HEALTH AND WELFARE</b>	<b>\$5,814,425</b>	<b>\$6,692,735</b>	<b>\$7,047,695</b>	<b>\$354,960</b>	<b>5.30%</b>



# LOCAL HEALTH DEPARTMENT

5101

## DESCRIPTION:

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

## GOALS:

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

## BUDGET SUMMARY:

	FY 2006 Actual	FY 2007 Approved Budget	FY 2007 Estimated Budget	FY 2008 Adopted Budget	Increase (Decrease) FY 2007 App. To FY 2008	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	320,421	332,101	332,101	347,456	15,355	4.62%
Capital	0	0	0	0	0	0.00%
<b>TOTAL</b>	<b>320,421</b>	<b>332,101</b>	<b>332,101</b>	<b>347,456</b>	<b>15,355</b>	<b>4.62%</b>
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	320,421	332,101	332,101	347,456	15,355	4.62%
<b>TOTAL</b>	<b>320,421</b>	<b>332,101</b>	<b>332,101</b>	<b>347,456</b>	<b>15,355</b>	<b>4.62%</b>
Full-time positions	0	0	0	0	0	0.00%

# NORTHWESTERN COMMUNITY SERVICES

5205

## DESCRIPTION:

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

## GOALS:

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

## BUDGET SUMMARY:

	FY 2006 Actual	FY 2007 Approved Budget	FY 2007 Estimated Budget	FY 2008 Adopted Budget	Increase (Decrease) FY 2007 App. To FY 2008	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	197,942	197,942	197,942	298,427	100,485	50.76%
Capital	0	0	0	0	0	0.00%
<b>TOTAL</b>	<b>197,942</b>	<b>197,942</b>	<b>197,942</b>	<b>298,427</b>	<b>100,485</b>	<b>50.76%</b>
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	197,942	197,942	197,942	298,427	100,485	50.76%
<b>TOTAL</b>	<b>197,942</b>	<b>197,942</b>	<b>197,942</b>	<b>298,427</b>	<b>100,485</b>	<b>50.76%</b>
Full-time positions	0	0	0	0	0	0.00%

# STATE AND LOCAL HOSPITALIZATION

5304

## DESCRIPTION:

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

## GOALS:

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

## BUDGET SUMMARY:

	FY 2006 Actual	FY 2007 Approved Budget	FY 2007 Estimated Budget	FY 2008 Adopted Budget	Increase (Decrease) FY 2007 App. To FY 2008	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	31,320	33,000	29,142	33,000	0	0.00%
Capital	0	0	0	0	0	0.00%
<b>TOTAL</b>	<b>31,320</b>	<b>33,000</b>	<b>29,142</b>	<b>33,000</b>	<b>0</b>	<b>0.00%</b>
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	31,320	33,000	29,142	33,000	0	0.00%
<b>TOTAL</b>	<b>31,320</b>	<b>33,000</b>	<b>29,142</b>	<b>33,000</b>	<b>0</b>	<b>0.00%</b>
Full-time positions	0	0	0	0	0	0.00%



# AREA AGENCY ON AGING

5305

**DESCRIPTION:**

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

**GOALS:**

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

**BUDGET SUMMARY:**

	FY 2006	FY 2007	FY 2007	FY 2008	Increase (Decrease)	
	Actual	Approved Budget	Estimated Budget	Adopted Budget	FY 2007 App. To FY 2008 Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	47,350	50,000	50,000	57,599	7,599	15.20%
Capital	0	0	0	0	0	0.00%
<b>TOTAL</b>	<b>47,350</b>	<b>50,000</b>	<b>50,000</b>	<b>57,599</b>	<b>7,599</b>	<b>15.20%</b>
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	47,350	50,000	50,000	57,599	7,599	15.20%
<b>TOTAL</b>	<b>47,350</b>	<b>50,000</b>	<b>50,000</b>	<b>57,599</b>	<b>7,599</b>	<b>15.20%</b>
Full-time positions	0	0	0	0	0	0.00%

# PROPERTY TAX RELIEF FOR ELDERLY - HANDICAPPED

5306

## DESCRIPTION:

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

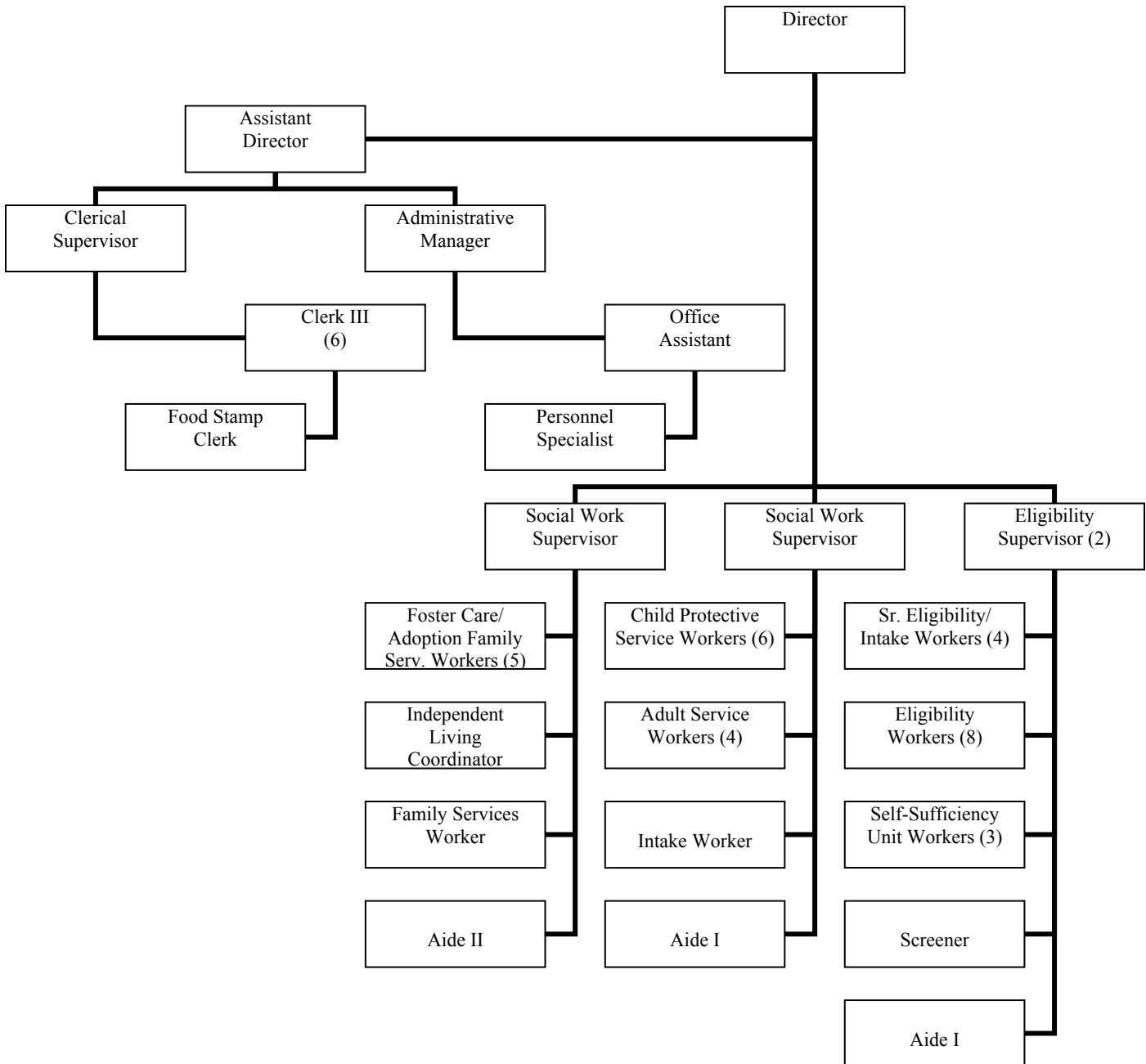
## GOALS:

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

## BUDGET SUMMARY:

	FY 2006 Actual	FY 2007 Approved Budget	FY 2007 Estimated Budget	FY 2008 Adopted Budget	Increase (Decrease) FY 2007 App. To FY 2008	
					Amount	%
<b>Costs:</b>						
Personnel	0	0	0	<b>0</b>	0	0.00%
Operating	434,790	480,000	480,000	<b>480,000</b>	0	0.00%
Capital	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>434,790</b>	<b>480,000</b>	<b>480,000</b>	<b>480,000</b>	0	0.00%
<b>Revenue:</b>						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	434,790	480,000	480,000	<b>480,000</b>	0	0.00%
<b>TOTAL</b>	<b>434,790</b>	<b>480,000</b>	<b>480,000</b>	<b>480,000</b>	0	0.00%
Full-time positions	0	0	0	<b>0</b>	0	0.00%

# Social Services Department



# SOCIAL SERVICES ADMINISTRATION

5316

## DESCRIPTION:

The Department of Social Services administers a broad range of benefit and service programs to eligible Frederick County residents. Benefit programs include Food Stamps, Medicaid, Temporary Assistance to Needy Families (TANF), Energy Assistance, Day Care Assistance, General Relief, Auxiliary Grants, State/Local Hospitalization and Employment Services (VIEW). Service programs include Child Protective Services, Adult Protective Services, Adult Services including Companion Services to maintain elderly and disabled individuals in their own homes, Foster Care, Adoption and Family Services. In addition, the Department administers a broad range of grants aimed at providing treatment to victims of abuse and neglect, developing independent living skills for foster care youth, promoting self-sufficiency and personal responsibility and supporting families.

## GOALS:

- To increase the number of investigations for fraud and/or overpayments.
- To remove Day Care cases from the waiting list as much as funding will allow.
- To achieve cross-training in Day Care, VIEW, Foster Care and Title IV-E eligibility.
- Expand training availability to clients through the use of computer training, resumé writing, job searches, workshops on job retention skills, interpersonal skills and budgeting.
- Continue active membership in the Benefit Programs Organization and attend meetings to obtain important information regarding the programs administered by the agency.
- The agency will continue to explore ways to educate the community regarding the services provided and will continue to advocate for the needs of low income families and the elderly/disabled residents of the area.

## DEPARTMENTAL ACCOMPLISHMENTS:

- Number of new benefit program applications filed totaled 4,432.
- The average ongoing cases under care were 2,537 Medicaid, 1,039 Food Stamp cases, plus cases in Auxiliary Grant, General Relief and Energy Programs.
- Of the 43 VIEW cases, 26 are working either full time or part time and 13 are in job search, 9 in education in addition to job search.
- A total of 433 Child Protective Services cases were investigated or assessed and 147 Adult Protective Services investigations were conducted during FY 2006.
- An average of 51 children were in Foster Care during FY 2006. Eleven children were adopted within that fiscal year.
- The agency received continued federal funding under Promoting Safe and Stable Families to fund a Family Service Worker who focuses on providing services to reunify, preserve or support families at risk.

## BUDGET SUMMARY:

	FY 2006 Actual	FY 2007 Approved Budget	FY 2007 Estimated Budget	FY 2008 Adopted Budget	Increase (Decrease) FY 2007 App. To FY 2008	
					Amount	%
Costs:						
Personnel	2,614,568	3,081,689	2,917,739	<b>3,371,058</b>	289,369	9.39%
Operating	186,342	286,266	235,821	<b>266,266</b>	(20,000)	-6.99%
Capital	242,861	256,750	251,228	<b>256,750</b>	0	0.00%
<b>TOTAL</b>	<b>3,043,771</b>	<b>3,624,705</b>	<b>3,404,788</b>	<b>3,894,074</b>	<b>269,369</b>	<b>7.43%</b>
Revenue:						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	1,880,597	1,936,447	1,969,233	<b>2,110,919</b>	174,472	9.01%
Local	1,423,703	1,688,258	1,515,480	<b>1,783,155</b>	94,897	5.62%
<b>TOTAL</b>	<b>3,304,300</b>	<b>3,624,705</b>	<b>3,484,713</b>	<b>3,894,074</b>	<b>269,369</b>	<b>7.43%</b>
Full-time positions	52	56.5	55	<b>57</b>	0.5	0.88%

# PUBLIC ASSISTANCE

5317

**DESCRIPTION:**

Public Assistance programs administered by the Frederick County Department of Social Services include: General Relief, Auxiliary Grant Program, Aid to Dependent Children - Foster Care (AFDC-FC), Emergency Assistance to Needy Families/Children, Special Needs and Subsidized Adoption, Adult Protective Services, Day Care, Respite Care, Independent Living, Refugee Services and Foster Care Training and Recruitment.

**GOALS:**

- Payments made to or on behalf of eligible Frederick County residents to meet basic needs and to maximize their self-sufficiency.

**BUDGET SUMMARY:**

	FY 2006 Actual	FY 2007 Approved Budget	FY 2007 Estimated Budget	FY 2008 Adopted Budget	Increase (Decrease) FY 2007 App. To FY 2008	
					Amount	%
<b>Costs:</b>						
Personnel	0	0	0	0	0	0.00%
Operating	1,738,831	1,974,987	1,542,996	<b>1,937,139</b>	(37,848)	-1.92%
Capital	0	0	0	0	0	0.00%
<b>TOTAL</b>	<b>1,738,831</b>	<b>1,974,987</b>	<b>1,542,996</b>	<b>1,937,139</b>	<b>(37,848)</b>	<b>-1.92%</b>
<b>Revenue:</b>						
Fees	0	0	0	0	0	0.00%
State/Federal	1,573,254	1,787,677	1,418,880	<b>1,737,135</b>	(50,542)	-2.83%
Local	125,594	187,310	90,938	<b>200,004</b>	12,694	6.78%
<b>TOTAL</b>	<b>1,698,848</b>	<b>1,974,987</b>	<b>1,509,818</b>	<b>1,937,139</b>	<b>(37,848)</b>	<b>-1.92%</b>
Full-time positions	0	0	0	0	0	0.00%

# COMMUNITY COLLEGE

6401

## DESCRIPTION:

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

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

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

## GOALS:

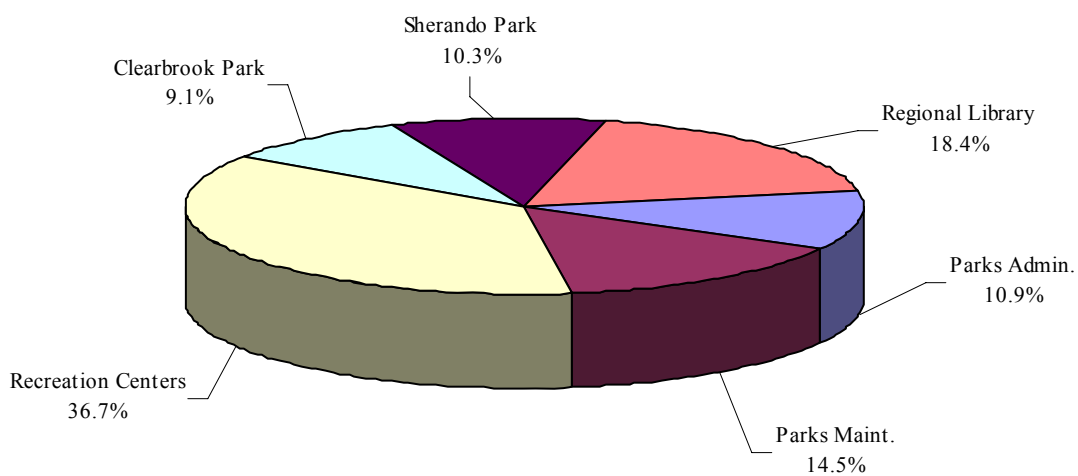
- Serve more students by expanding traditional and non-traditional offerings by adding at least two on-line degree programs, by increasing the number of courses offered on weekends and through other accelerated options, by serving more dual enrolled students, and by adding apprenticeship, internship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

## BUDGET SUMMARY:

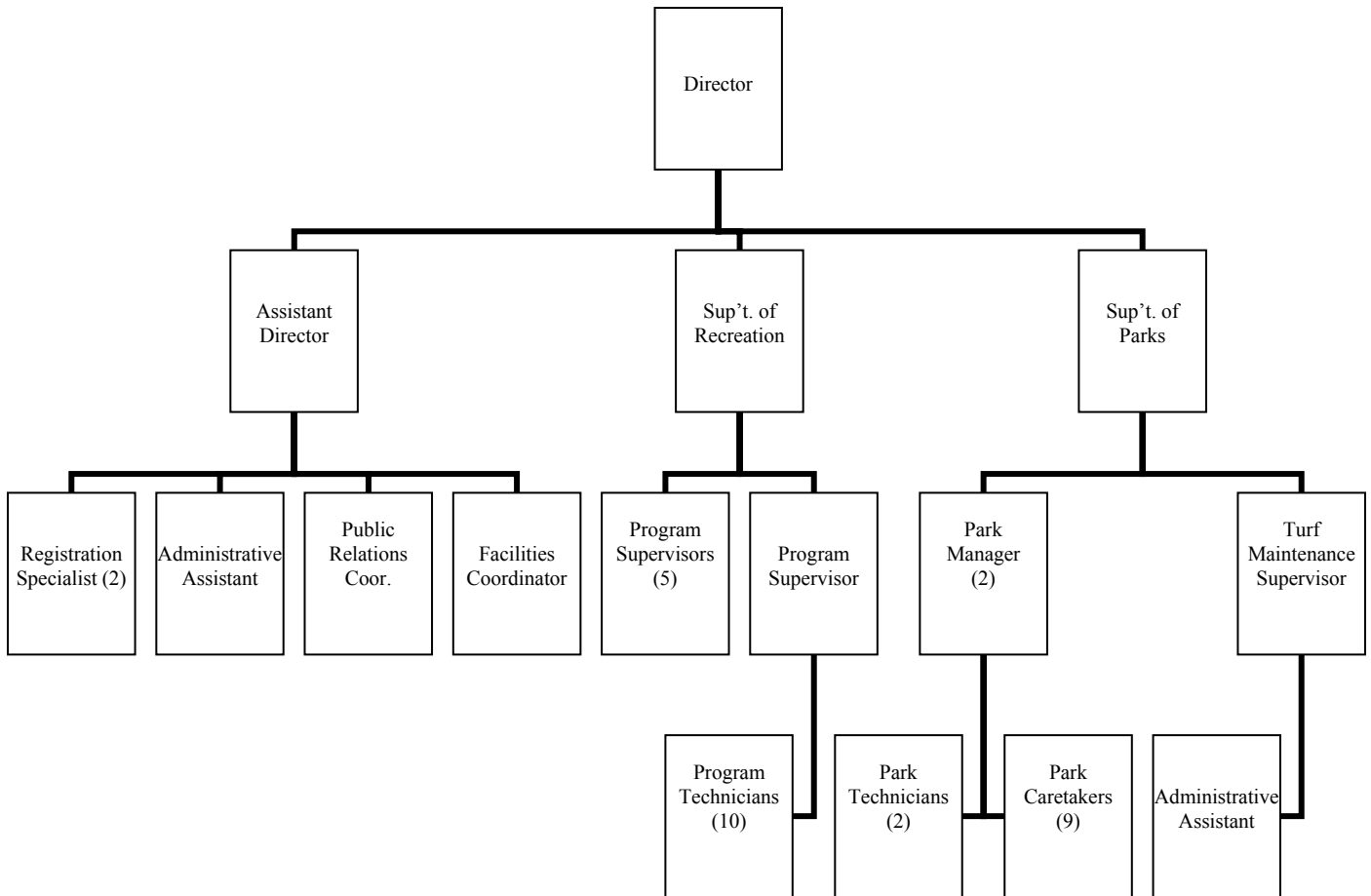
	FY 2006 Actual	FY 2007 Approved Budget	FY 2007 Estimated Budget	FY 2008 Adopted Budget	Increase (Decrease) FY 2007 App. To FY 2008	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	473,146	60,265	60,265	73,847	13,582	22.54%
Capital	0	0	0	0	0	0.00%
<b>TOTAL</b>	<b>473,146</b>	<b>60,265</b>	<b>60,265</b>	<b>73,847</b>	<b>13,582</b>	<b>22.54%</b>
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	473,146	60,265	60,265	73,847	13,582	22.54%
<b>TOTAL</b>	<b>473,146</b>	<b>60,265</b>	<b>60,265</b>	<b>73,847</b>	<b>13,582</b>	<b>22.54%</b>
Full-time positions	0	0	0	0	0	0.00%

## Parks, Recreation & Cultural

	2006 Actual	2007 Budget	2008 Adopted Budget	Increase (Decrease) FY 2007 to FY 2008	
				Amount	%
Parks & Rec. - Admin.	\$486,893	\$558,260	<b>\$621,372</b>	\$63,112	11.31%
Parks Maintenance	733,261	761,637	<b>828,042</b>	\$66,405	8.72%
Recreation Centers	1,587,596	1,939,625	<b>2,088,427</b>	\$148,802	7.67%
Clearbrook Park	432,954	460,349	<b>517,831</b>	\$57,482	12.49%
Sherando Park	425,277	579,389	<b>588,457</b>	\$9,068	1.57%
Regional Library	921,847	997,585	<b>1,047,525</b>	\$49,940	5.01%
<b>PUBLIC WORKS</b>	<b>\$4,587,828</b>	<b>\$5,296,845</b>	<b>\$5,691,654</b>	<b>\$394,809</b>	<b>7.45%</b>



# Parks and Recreation





# PARKS AND RECREATION - ADMINISTRATION

7101

## DESCRIPTION:

The Administrative portion of the Parks and Recreation budget has the responsibility for all central departmental functions such as personnel, budget and collection of revenue. Additionally, the division coordinates policy development and department short and long range planning. Through the comprehensive planning process, the Parks and Recreation Commission keeps the Board of Supervisors apprised of current and future leisure needs. 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:

- Initiate e-mail marketing of department recreational opportunities and facilities increasing revenue by 5%.
- Implement on-line registration to account for 10% of all registrations.

## PERFORMANCE INDICATORS:

	FY 2006 Actual	FY 2007 Budget	FY 2008 Budget
# of Calendar of Events Issues per mailing	5,000	6,000	5,500
Calendar of Events printing costs	\$12,615	\$20,220	\$20,850
Donations received in \$	\$49,175	\$49,543	\$50,000

## BUDGET SUMMARY:

	FY 2006 Actual	FY 2007 Approved Budget	FY 2007 Estimated Budget	FY 2008 Adopted Budget	Increase (Decrease) FY 2007 App. To FY 2008	
					Amount	%
<b>Costs:</b>						
Personnel	368,264	380,318	381,673	<b>451,831</b>	71,513	18.80%
Operating	112,229	147,553	106,067	<b>163,240</b>	15,687	10.63%
Capital	6,400	30,389	32,345	<b>6,301</b>	(24,088)	-79.27%
<b>TOTAL</b>	<b>486,893</b>	<b>558,260</b>	<b>520,085</b>	<b>621,372</b>	<b>63,112</b>	<b>11.31%</b>
<b>Revenue:</b>						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	486,893	558,260	520,085	<b>621,372</b>	63,112	11.31%
<b>TOTAL</b>	<b>486,893</b>	<b>558,260</b>	<b>520,085</b>	<b>621,372</b>	<b>63,112</b>	<b>11.31%</b>
Full-time positions	5	5	5	<b>6</b>	1	20.00%

# PARKS MAINTENANCE

7103

## DESCRIPTION:

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

## GOALS:

- To maintain the grounds and landscaping at the new Public Safety Building meeting Frederick County Parks and Recreation Department class B turf standards.
- To maintain the grounds and landscaping at the new Gainesboro Elementary School to the standard outlined in the Frederick County Public School/Frederick County Parks and Recreation Department Cooperative Use Agreement.
- To renovate the restroom/concession facility at the Sherando Park Baseball Complex meeting all current building codes and ADA standards.

## PERFORMANCE INDICATORS:

	FY 2006 Actual	FY 2007 Budget	FY 2008 Budget
# of hours spent on mowing operations	7,494	9,080	9,857
# of anticipated acres maintained	637	650	671
# of locations maintained	35	29	38

## BUDGET SUMMARY:

	FY 2006 Actual	FY 2007 Approved Budget	FY 2007 Estimated Budget	FY 2008 Adopted Budget	Increase (Decrease) FY 2007 App. To FY 2008	
					Amount	%
Costs:						
Personnel	709,395	734,692	767,732	795,962	61,270	8.34%
Operating	23,866	26,945	26,517	32,080	5,135	19.06%
Capital	0	0	8,826	0	0	0.00%
<b>TOTAL</b>	<b>733,261</b>	<b>761,637</b>	<b>803,075</b>	<b>828,042</b>	<b>66,405</b>	<b>8.72%</b>
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	733,261	761,637	803,075	828,042	66,405	8.72%
<b>TOTAL</b>	<b>733,261</b>	<b>761,637</b>	<b>803,075</b>	<b>828,042</b>	<b>66,405</b>	<b>8.72%</b>
Full-time positions	16	16	16	16	0	0.00%

# 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, the department has recently developed a broader activity base which also appeals to the family unit. In particular, activities such as the July 4th celebration, Thanksgiving Day 5K, Winter Wonderland, Halloween Happenings, Kite Day and the bike trail have all been well received by the families of Frederick County.

## GOALS:

- To have 50% of aquatic staff certified as American Red Cross Water Safety Instructors (WSI).
- To provide quality recreational programming for children who will be attending the new Gainesboro Elementary School and increasing overall basicREC participation by 5%.
- To offer two after school enrichment programs so that participation would be available not only to basicREC participants, but to other youth in the school.
- To increase senior program participation by 5%.

## PERFORMANCE INDICATORS:

	FY 2006 Actual	FY 2007 Budget	FY 2008 Budget
# of participant hours - all programs	1,186,728	968,227	1,190,742
BASIC/Kinder BASIC program participant hours	250,839	398,000	275,923
# of major sports games scheduled	3,090	3,762	3,175
# of special events and excursions conducted	73	73	33
# of activities planned	523	566	596

## BUDGET SUMMARY:

	FY 2006 Actual	FY 2007 Approved Budget	FY 2007 Estimated Budget	FY 2008 Adopted Budget	Increase (Decrease) FY 2007 App. To FY 2008	
					Amount	%
<b>Costs:</b>						
Personnel	1,190,705	1,456,979	1,441,931	<b>1,552,199</b>	95,220	6.54%
Operating	395,481	466,846	371,261	<b>506,678</b>	39,832	8.53%
Capital	1,410	15,800	23,235	<b>29,550</b>	13,750	87.03%
<b>TOTAL</b>	<b>1,587,596</b>	<b>1,939,625</b>	<b>1,836,427</b>	<b>2,088,427</b>	148,802	7.67%
<b>Revenue:</b>						
Fees	1,337,235	1,474,519	1,452,348	<b>1,586,542</b>	112,023	7.60%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	250,361	465,106	384,079	<b>501,885</b>	36,779	7.91%
<b>TOTAL</b>	<b>1,587,596</b>	<b>1,939,625</b>	<b>1,836,427</b>	<b>2,088,427</b>	148,802	7.67%
Full-time positions	9	19	19	<b>19</b>	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 ground maintenance of James Wood High School, Millbrook High School, James Wood Middle School, School Board Administration Office, Frederick County Middle School, Gainesboro Elementary School, Apple Pie Ridge Elementary School, Stonewall Elementary School, Indian Hollow Elementary School, Redbud Run Elementary School, Senseny Road Elementary School, Dowell J. Howard Learning Center, Northwestern Regional Educational Program and 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 2006 Actual	FY 2007 Approved Budget	FY 2007 Estimated Budget	FY 2008 Adopted Budget	Increase (Decrease) FY 2007 App. To FY 2008	
					Amount	%
Costs:						
Personnel	100,956	106,639	89,368	<b>110,317</b>	3,678	3.45%
Operating	288,184	265,710	192,837	<b>318,143</b>	52,433	19.73%
Capital	43,814	88,000	373,389	<b>89,371</b>	1,371	1.56%
<b>TOTAL</b>	<b>432,954</b>	<b>460,349</b>	<b>655,594</b>	<b>517,831</b>	<b>57,482</b>	<b>12.49%</b>
Revenue:						
Fees	218,709	207,000	208,427	<b>212,000</b>	5,000	2.42%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	214,245	253,349	447,167	<b>305,831</b>	52,482	20.72%
<b>TOTAL</b>	<b>432,954</b>	<b>460,349</b>	<b>655,594</b>	<b>517,831</b>	<b>57,482</b>	<b>12.49%</b>
Full-time positions	0	0	0	<b>0</b>	0	0.00%

# SHERANDO PARK

7110

## DESCRIPTION:

This budget section contains all operating funds needed to operate the 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, Admiral Richard Byrd Middle School, Evandale Elementary School and the new Public Safety Building.

## GOALS:

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

## BUDGET SUMMARY:

	FY 2006 Actual	FY 2007 Approved Budget	FY 2007 Estimated Budget	FY 2008 Adopted Budget	Increase (Decrease) FY 2007 App. To FY 2008	
					Amount	%
Costs:						
Personnel	113,233	137,788	117,719	<b>145,016</b>	7,228	5.25%
Operating	226,980	292,601	262,386	<b>281,066</b>	(11,535)	-3.94%
Capital	85,064	149,000	226,633	<b>162,375</b>	13,375	8.98%
TOTAL	425,277	579,389	606,738	<b>588,457</b>	9,068	1.57%
Revenue:						
Fees	172,119	183,225	184,191	<b>208,520</b>	25,295	13.81%
State/Federal	56,000	0	0	<b>69,920</b>	69,920	0.00%
Local	197,158	396,164	422,547	<b>310,017</b>	(86,147)	-21.75%
TOTAL	425,277	579,389	606,738	<b>588,457</b>	9,068	1.57%
Full-time positions	0	0	0	<b>0</b>	0	0.00%

# REGIONAL LIBRARY

7302

## DESCRIPTION:

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

## GOALS:

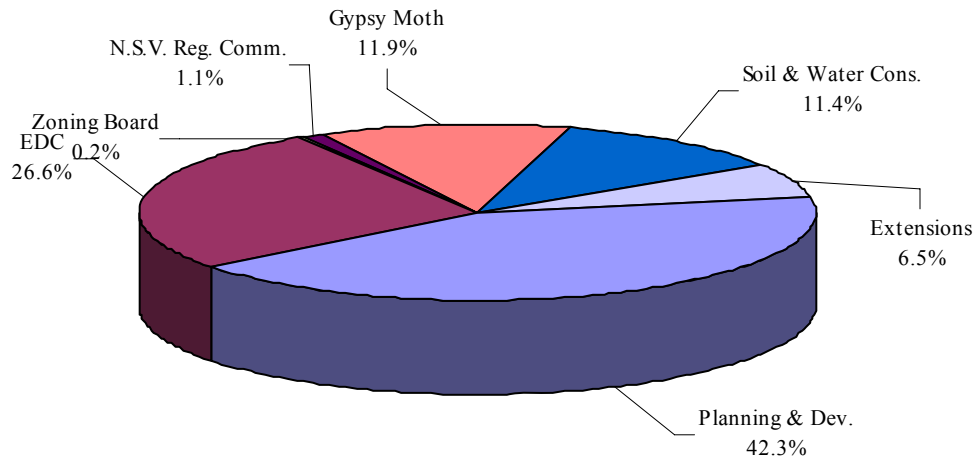
- Contribute an accurate amount to the regional library based on county usage.
- Study, write and revise Regional Library policies.
- Investigate the most cost-effective means to bring electronic resources to the greatest number of library users.

## BUDGET SUMMARY:

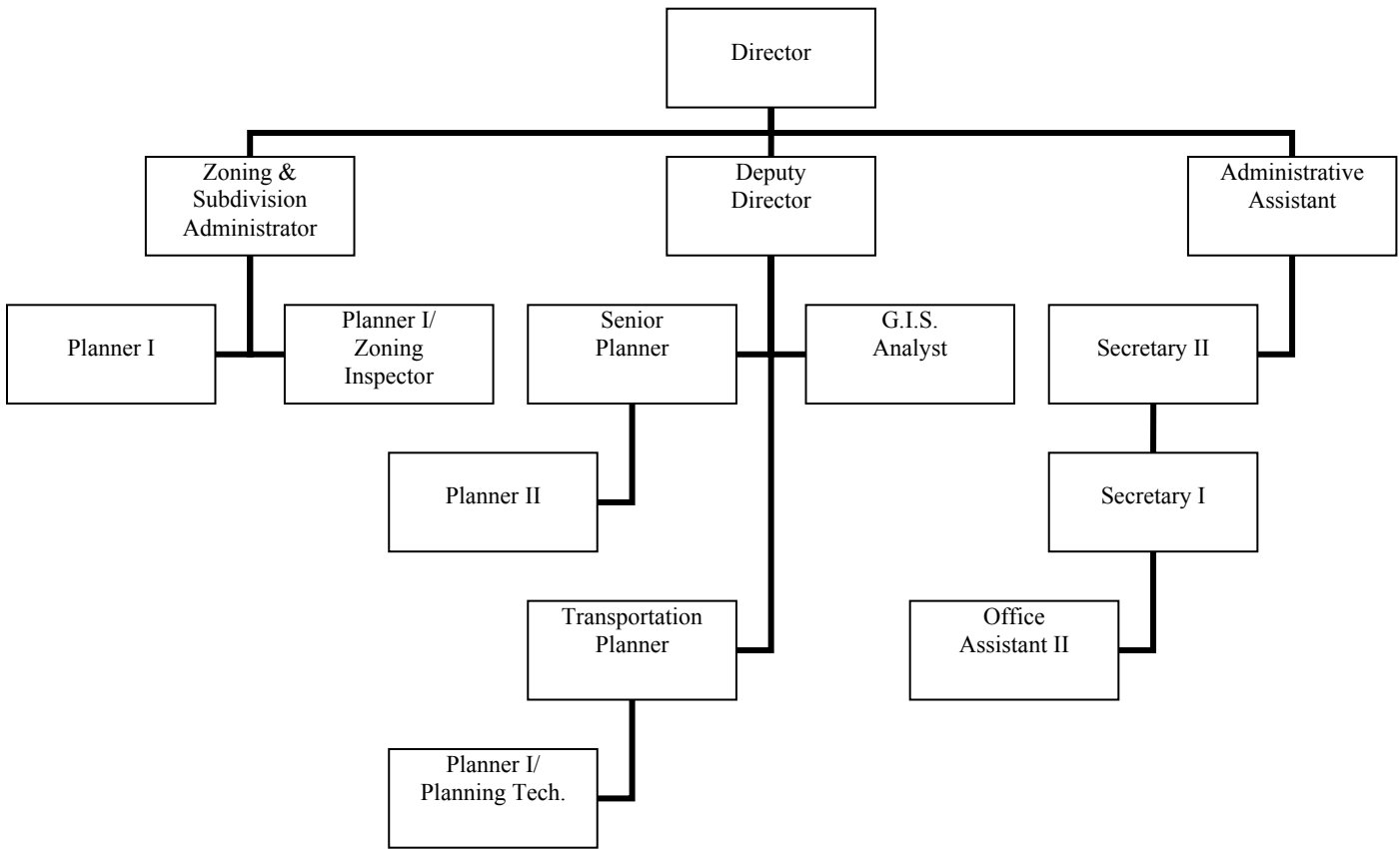
	FY 2006 Actual	FY 2007 Approved Budget	FY 2007 Estimated Budget	FY 2008 Adopted Budget	Increase (Decrease) FY 2007 App. To FY 2008	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	921,847	997,585	997,585	1,047,525	49,940	5.01%
Capital	0	0	0	0	0	0.00%
<b>TOTAL</b>	<b>921,847</b>	<b>997,585</b>	<b>997,585</b>	<b>1,047,525</b>	<b>49,940</b>	<b>5.01%</b>
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	921,847	997,585	997,585	1,047,525	49,940	5.01%
<b>TOTAL</b>	<b>921,847</b>	<b>997,585</b>	<b>997,585</b>	<b>1,047,525</b>	<b>49,940</b>	<b>5.01%</b>
Full-time positions	0	0	0	0	0	0.00%

## Community Development

	2006 Actual	2007 Budget	2008 Adopted Budget	Increase (Decrease) FY 2007 to FY 2008	
				Amount	%
Planning & Development	\$939,035	\$1,100,778	<b>\$1,235,158</b>	\$134,380	12.21%
EDC	764,328	1,048,831	<b>775,651</b>	(\$273,180)	-26.05%
Zoning Board	4,838	6,350	<b>6,820</b>	\$470	7.40%
Building Appeals Board	0	550	<b>550</b>	\$0	0.00%
N.S.V. Regional Commission	25,635	25,635	<b>31,065</b>	\$5,430	21.18%
Gypsy Moth/Biosolids	90,140	342,590	<b>346,914</b>	\$4,324	1.26%
Soil & Water Conserv. Dist.	312,320	335,684	<b>331,896</b>	(\$3,788)	-1.13%
Extensions	145,444	180,722	<b>188,769</b>	\$8,047	4.45%
<b>COMMUNITY DEVELOPMENT</b>	<b>\$2,281,740</b>	<b>\$3,041,140</b>	<b>\$2,916,823</b>	<b>(\$124,317)</b>	<b>-4.09%</b>



# Planning and Development





# PLANNING AND DEVELOPMENT

8101

## DESCRIPTION:

The Department of Planning and Development develops an annual work program which includes long-range planning projects, current planning projects and daily administrative activities. The work program is developed by the Director and is approved by the Board of Supervisors following review by the County Administrator. Long-range planning projects consist of comprehensive policy planning, transportation planning, historic preservation, land use planning, agricultural and conservation planning and capital improvements planning. Current planning projects consist of zoning ordinance review, subdivision ordinance review, transportation grant administration, battlefield and historic preservation grant administration and special projects assigned by the Board of Supervisors, the Planning Commission and the County Administrator. Daily administrative activities include 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 an up-to-date Comprehensive Plan that is responsive to changing situations and anticipated future needs.
- Develop and maintain a computerized information system in order to better monitor development and aid in the collection and analysis of information to support planning decisions.
- Develop and implement methods to preserve key historic sites that can be used to support tourism.
- Provide useful and accurate information and advice to the Board of Supervisors, Planning Commission, County Administrator, public agencies, developers and the general public.
- Provide opportunities for public involvement and education in the planning process.
- Develop and maintain policies and processes to ensure that new development provides for its share of the cost of new infrastructure.

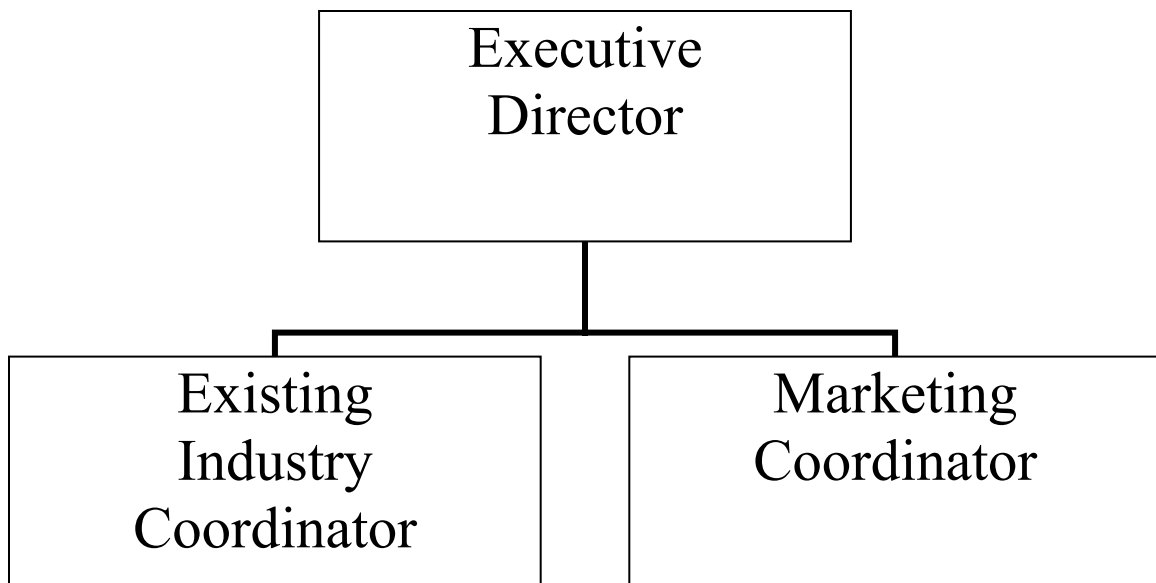
## PERFORMANCE INDICATORS:

	FY 2006 Actual	FY 2007 Budget	FY 2008 Budget
# of Planning Commission meetings held and supported	20	20	20
% of application reviews completed within 10-15 working days	100%	100%	100%

## BUDGET SUMMARY:

	FY 2006 Actual	FY 2007 Approved Budget	FY 2007 Estimated Budget	FY 2008 Adopted Budget	Increase (Decrease) FY 2007 App. To FY 2008	
					Amount	%
Costs:						
Personnel	816,537	919,018	953,981	1,002,174	83,156	9.05%
Operating	97,764	162,160	206,265	191,384	29,224	18.02%
Capital	24,734	19,600	24,680	41,600	22,000	112.24%
<b>TOTAL</b>	<b>939,035</b>	<b>1,100,778</b>	<b>1,184,926</b>	<b>1,235,158</b>	<b>134,380</b>	<b>12.21%</b>
Revenue:						
Fees	756,317	913,369	989,724	997,510	84,141	9.21%
State/Federal	0	25,000	25,000	30,000	5,000	20.00%
Local	182,718	162,409	170,202	207,648	45,239	27.85%
<b>TOTAL</b>	<b>939,035</b>	<b>1,100,778</b>	<b>1,184,926</b>	<b>1,235,158</b>	<b>134,380</b>	<b>12.21%</b>
Full-time positions	14	14	14	14	0	0.00%

# Economic Development Commission



# ECONOMIC DEVELOPMENT COMMISSION

8102

## DESCRIPTION:

The Economic Development Commission is tasked with "fostering an efficient and cooperative effort towards establishing economic development goals and strategies to meet these goals for the Winchester-Frederick County area". The goals and strategies are built upon the mission statement of the EDC which is "to facilitate the Winchester-Frederick County community's efforts to create a diverse and strong business base, and to provide accurate and timely data to aid local government in balancing economic growth, conservation of resources and the generation of revenue for the greater good of our entire citizenry." The EDC seeks to retrain, improve and communicate this community's track record toward business development. This proven track record focuses welcoming new quality companies, and more importantly providing continual resources and assistance to secure their future. 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:

- Foster and assist in the maintenance of a fully trained, competent workforce.
- Minimize 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.
- Support the implementation of existing industries productivity measures to continue to be competitive.
- Create and sustain the community's proactive business development voice.
- Continue to educate the public and government leaders on the need for consistency and commitment to a proactive business development presence.

## DEPARTMENTAL ACCOMPLISHMENTS:

- Identified and helped secure funding and programs through the State to help sixteen industries with local expansions.
- Conducted the sixth annual Career Awareness Campaign.
- Facilitated over \$15 million in new capital investment and either retained/created/retrained over 105 jobs through expansions.
- Served on the Lord Fairfax Community College Tech Prep Committee to help develop technical training at the community college and the high school in the region.
- Completed first commercial/industrial space market study.
- Launched the EDC's newly designed website, www.winva.com.
- Participated as a member of the Winchester-Frederick County Chamber of Commerce's Transportation Committee to help identify and address transportation issues that are important to the future of the area and local businesses.
- Initiated plans to hold an Emerging Business Day on Homeland Security to introduce the EDC to those businesses and understand their needs and connection to industry.

## BUDGET SUMMARY:

	FY 2006 Actual	FY 2007 Approved Budget	FY 2007 Estimated Budget	FY 2008 Adopted Budget	Increase (Decrease) FY 2007 App. To FY 2008	
					Amount	%
<b>Costs:</b>						
Personnel	218,761	223,545	248,656	<b>260,904</b>	37,359	16.71%
Operating	523,178	803,832	571,537	<b>492,170</b>	(311,662)	-38.77%
Capital	22,389	21,454	25,504	<b>22,577</b>	1,123	5.23%
<b>TOTAL</b>	<b>764,328</b>	<b>1,048,831</b>	<b>845,697</b>	<b>775,651</b>	<b>(273,180)</b>	<b>-26.05%</b>
<b>Revenue:</b>						
Fees	111,352	78,500	94,773	<b>77,500</b>	(1,000)	-1.27%
State/Federal	281,440	202,593	29,700	<b>202,593</b>	0	0.00%
Local	371,536	767,738	721,224	<b>495,558</b>	(272,180)	-35.45%
<b>TOTAL</b>	<b>764,328</b>	<b>1,048,831</b>	<b>845,697</b>	<b>775,651</b>	<b>(273,180)</b>	<b>-26.05%</b>
Full-time positions	3	3	3	<b>3</b>	0	0.00%

# ZONING BOARD

8104

## DESCRIPTION:

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

## GOALS:

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

## BUDGET SUMMARY:

	FY 2006 Actual	FY 2007 Approved Budget	FY 2007 Estimated Budget	FY 2008 Adopted Budget	Increase (Decrease) FY 2007 App. To FY 2008	
					Amount	%
Costs:						
Personnel	1,770	2,520	1,400	2,520	0	0.00%
Operating	3,068	3,830	2,274	4,300	470	12.27%
Capital	0	0	0	0	0	0.00%
<b>TOTAL</b>	<b>4,838</b>	<b>6,350</b>	<b>3,674</b>	<b>6,820</b>	<b>470</b>	<b>7.40%</b>
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	4,838	6,350	3,674	6,820	470	7.40%
<b>TOTAL</b>	<b>4,838</b>	<b>6,350</b>	<b>3,674</b>	<b>6,820</b>	<b>470</b>	<b>7.40%</b>
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 review and rule on questions on interpretation of the Virginia Uniform Statewide Building Code as made by the County Building Official. This board is served by staff of the Planning and Inspections Departments.

## GOALS:

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

## BUDGET SUMMARY:

	FY 2006 Actual	FY 2007 Approved Budget	FY 2007 Estimated Budget	FY 2008 Adopted Budget	Increase (Decrease) FY 2007 App. To FY 2008	
					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%
<b>TOTAL</b>	<b>0</b>	<b>550</b>	<b>0</b>	<b>550</b>	<b>0</b>	<b>0.00%</b>
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	0	550	0	550	0	0.00%
<b>TOTAL</b>	<b>0</b>	<b>550</b>	<b>0</b>	<b>550</b>	<b>0</b>	<b>0.00%</b>
Full-time positions	0	0	0	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 2006 Actual	FY 2007 Approved Budget	FY 2007 Estimated Budget	FY 2008 Adopted Budget	Increase (Decrease) FY 2007 App. To FY 2008	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	25,635	25,635	25,635	31,065	5,430	21.18%
Capital	0	0	0	0	0	0.00%
<b>TOTAL</b>	<b>25,635</b>	<b>25,635</b>	<b>25,635</b>	<b>31,065</b>	<b>5,430</b>	<b>21.18%</b>
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	25,635	25,635	25,635	31,065	5,430	21.18%
<b>TOTAL</b>	<b>25,635</b>	<b>25,635</b>	<b>25,635</b>	<b>31,065</b>	<b>5,430</b>	<b>21.18%</b>
Full-time positions	0	0	0	0	0	0.00%

# GYPSY MOTH/BIOSOLIDS

8202

## DESCRIPTION:

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

This program 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 contains verbiage that allows the county to receive reimbursement from the Virginia Department of Health for the monitoring and testing of the already 10,500 plus permitted biosolids applications sites within Frederick County.

## 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 U.S. 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.

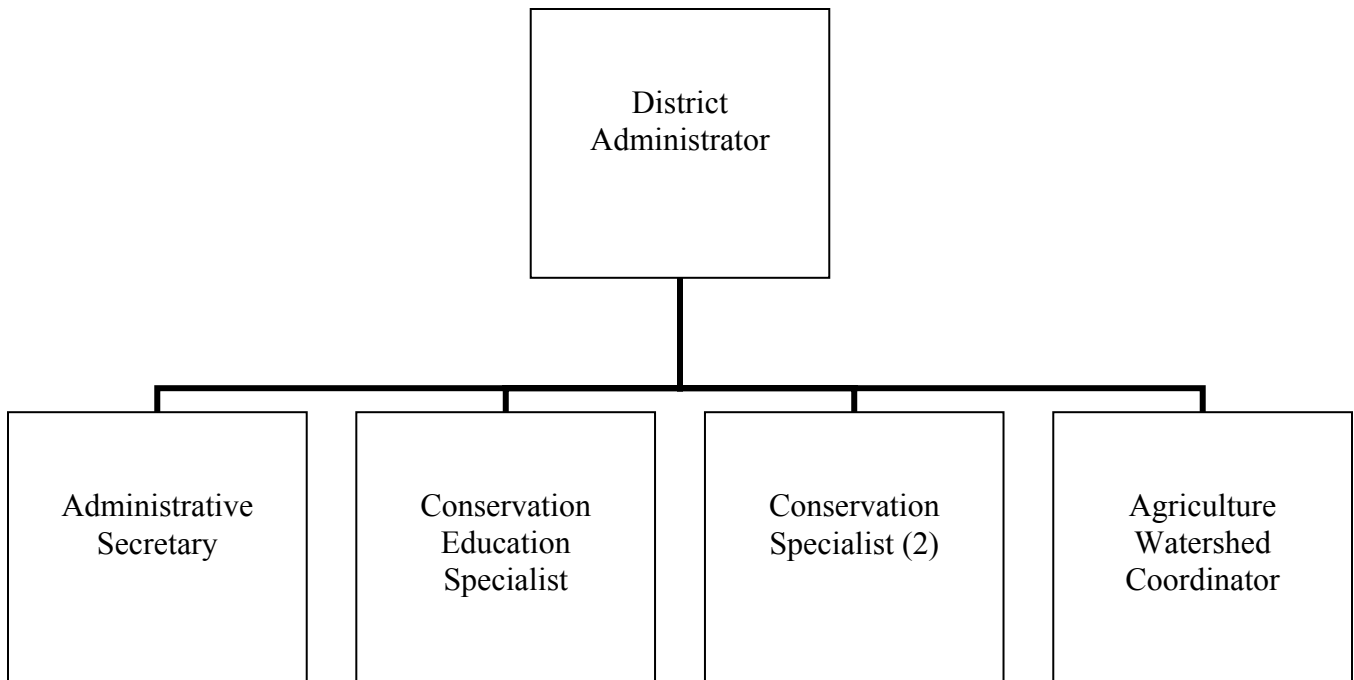
## DEPARTMENTAL ACCOMPLISHMENTS:

- Performed site evaluations within the permitting process and reviewed several thousand acres of already permitted Frederick County properties.
- Attended Biosolids training classes sponsored by the Virginia Department of Health and the Department of Conservation and Recreation.
- Established an ordinance that will allow reimbursements for monitoring, testing site review and generate revenue for Frederick County.
- Participated in Frederick County Conservation Days, talking to almost 1,000 children.
- Worked with the Virginia Gypsy Moth Association as a steering committee member to establish a commercial pest certification, in multiple categories for association members.
- Received funds from the Virginia Department of Health, for the nearly 7,000 acres of biosolids application sites in Frederick County.
- Attended Erosion and Sediment Control training, working with this program during the winter months.

## BUDGET SUMMARY:

	FY 2006 Actual	FY 2007 Approved Budget	FY 2007 Estimated Budget	FY 2008 Adopted Budget	Increase (Decrease) FY 2007 App. To FY 2008	
					Amount	%
Costs:						
Personnel	39,626	66,063	47,582	<b>68,998</b>	2,935	4.44%
Operating	29,634	275,727	205,978	<b>277,116</b>	1,389	0.50%
Capital	20,880	800	0	<b>800</b>	0	0.00%
<b>TOTAL</b>	<b>90,140</b>	<b>342,590</b>	<b>253,560</b>	<b>346,914</b>	<b>4,324</b>	<b>1.26%</b>
Revenue:						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	12,957	31,085	25,512	<b>21,560</b>	(9,525)	-30.64%
Local	77,183	311,505	228,048	<b>325,354</b>	13,849	4.45%
<b>TOTAL</b>	<b>90,140</b>	<b>342,590</b>	<b>253,560</b>	<b>346,914</b>	<b>4,324</b>	<b>1.26%</b>
Full-time positions	1	1	1	<b>1</b>	0	0.00%

# Soil and Water Conservation District





# SOIL AND WATER CONSERVATION DISTRICT

8203

## DESCRIPTION:

This activity includes the county contribution to the Lord Fairfax Soil and Water Conservation District. The District consists of Frederick, Clarke, Shenandoah and Warren Counties and the City of Winchester. Frederick County pays the Conservation Specialists salaries and fringe benefits. However, these expenses are reimbursed by the Soil and Water Conservation District. The District deals with land, water and related resource problems throughout the district and is an important link between state and regional natural resource programs and landowners and operators. The District provides conservation and environmental experiences for elementary and secondary students throughout the area. The District also review and advises on residential and commercial development plans for mitigating soil erosion and sedimentation. The District also seeks grants for special projects focused on the care and use of the District's natural resources. The Conservation Specialists also provide assistance and training to county planning officials when requested.

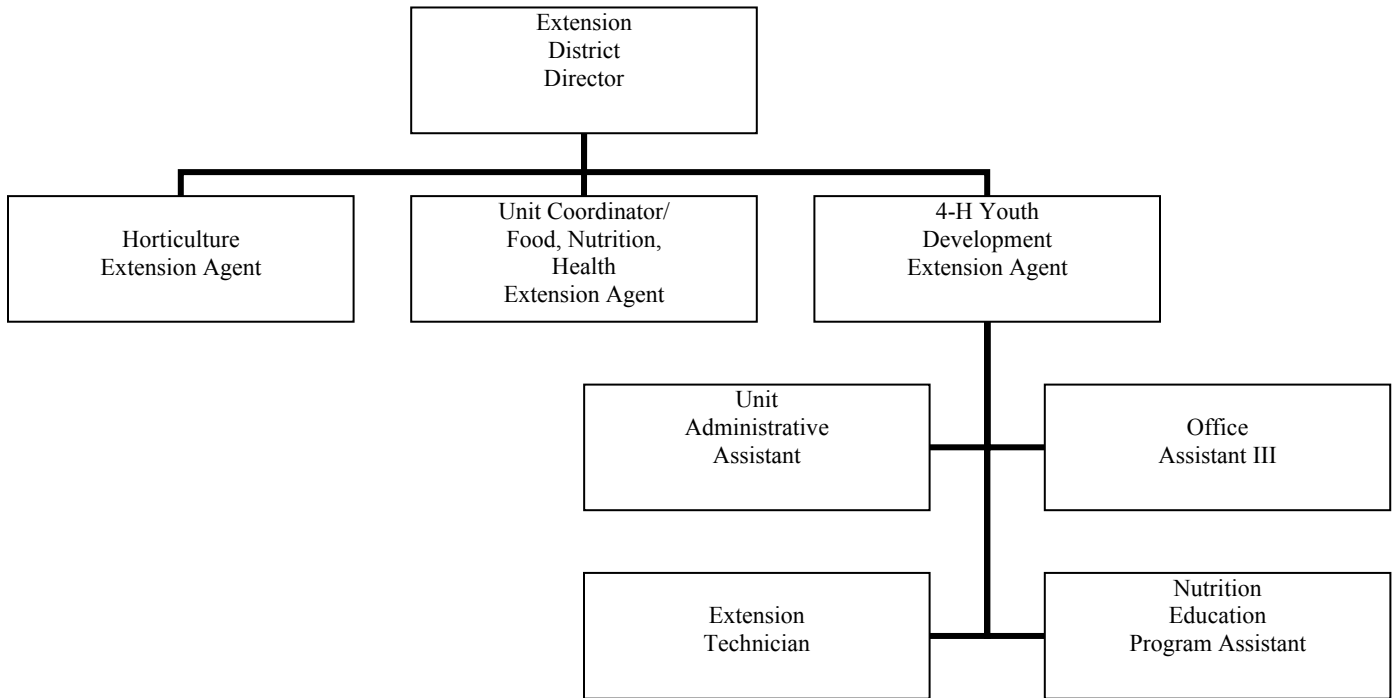
## GOALS:

- Develop a database describing the condition of District surface waters.
- To protect water quality in areas being developed, and to reduce the amount of sediment in state waters by interpreting and enforcing state standards for storm water management at construction sites.
- Increase knowledge and commitment to conservation of soil and water and sound land use practices by providing an ongoing education and information program focused on both youth and adults.
- Communicate information on urban conservation issues and practices to governing bodies, organizations and the general public in the District.

## BUDGET SUMMARY:

	FY 2006 Actual	FY 2007 Approved Budget	FY 2007 Estimated Budget	FY 2008 Adopted Budget	Increase (Decrease) FY 2007 App. To FY 2008	
					Amount	%
Costs:						
Personnel	303,320	326,684	294,973	<b>321,896</b>	(4,788)	-1.47%
Operating	9,000	9,000	9,000	<b>10,000</b>	1,000	11.11%
Capital	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>312,320</b>	<b>335,684</b>	<b>303,973</b>	<b>331,896</b>	<b>(3,788)</b>	<b>-1.13%</b>
Revenue:						
Fees	303,320	326,684	294,973	<b>321,896</b>	(4,788)	-1.47%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	9,000	9,000	9,000	<b>10,000</b>	1,000	11.11%
<b>TOTAL</b>	<b>312,320</b>	<b>335,684</b>	<b>303,973</b>	<b>331,896</b>	<b>(3,788)</b>	<b>-1.13%</b>
Full-time positions	6	6	6	<b>6</b>	0	0.00%

# Extension



# EXTENSIONS

8301

## DESCRIPTION:

The Extension unit is a satellite service of Virginia Tech/Virginia State and was originally set up through the land grant system with the purpose of being an educational arm of the University system within the community, providing unbiased research based information to residents. Educational programs include Agriculture, Family and Consumer Sciences, Youth Leadership (4-H) and Community Viability and are funded by local, state and federal funds. A staff of seven extension agents, two program assistants from the Smart Choices and Expanded Foods Nutrition Education Programs and three support personnel provide programming expertise in commercial and consumer horticulture, animal science, equine science, agronomy, waste management, farm business management, youth leadership development, nutrition, wellness and family issues.

## GOALS:

- Provide producers with research based information from University and private sectors that will help them 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 when required.
- Provide educational opportunities for the community to heighten awareness of agricultural and environmental issues and impacts.
- 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 the community and businesses.
- Manage and implement the Smart Choices Nutrition Education Program

## DEPARTMENTAL ACCOMPLISHMENTS:

- Conducted Extension fruit production educational programs.
- Re-certification courses were conducted for area private and commercial applicators as well as training for insect-pest management scouts for federal tax credit.
- Farming 101 - an introductory course in agricultural business opportunities was offered to potentially new farmers over the summer.
- One 4-H'er participated in the International 4-H Youth Exchange spending a month in Austria.
- The Smart Choices Nutrition Education Program educated 147 limited-resource families in the planning district and increased skills in the area of diet, food safety, food management and food budgeting.
- Through a workshop called "Telemarketing and Prize Offer Fraud", 87 people learned how to protect themselves from consumer frauds and scams, particularly those perpetrated through telemarketing and prize offers.

## BUDGET SUMMARY:

	FY 2006 Actual	FY 2007 Approved Budget	FY 2007 Estimated Budget	FY 2008 Adopted Budget	Increase (Decrease) FY 2007 App. To FY 2008	
					Amount	%
Costs:						
Personnel	81,755	86,057	95,775	<b>93,046</b>	6,989	8.12%
Operating	62,269	92,165	42,924	<b>93,723</b>	1,558	1.69%
Capital	1,420	2,500	1,500	<b>2,000</b>	(500)	-20.00%
<b>TOTAL</b>	<b>145,444</b>	<b>180,722</b>	<b>140,199</b>	<b>188,769</b>	<b>8,047</b>	<b>4.45%</b>
Revenue:						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	145,444	180,722	140,199	<b>188,769</b>	8,047	4.45%
<b>TOTAL</b>	<b>145,444</b>	<b>180,722</b>	<b>140,199</b>	<b>188,769</b>	<b>8,047</b>	<b>4.45%</b>
Full-time positions	2	2	2	<b>2</b>	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.

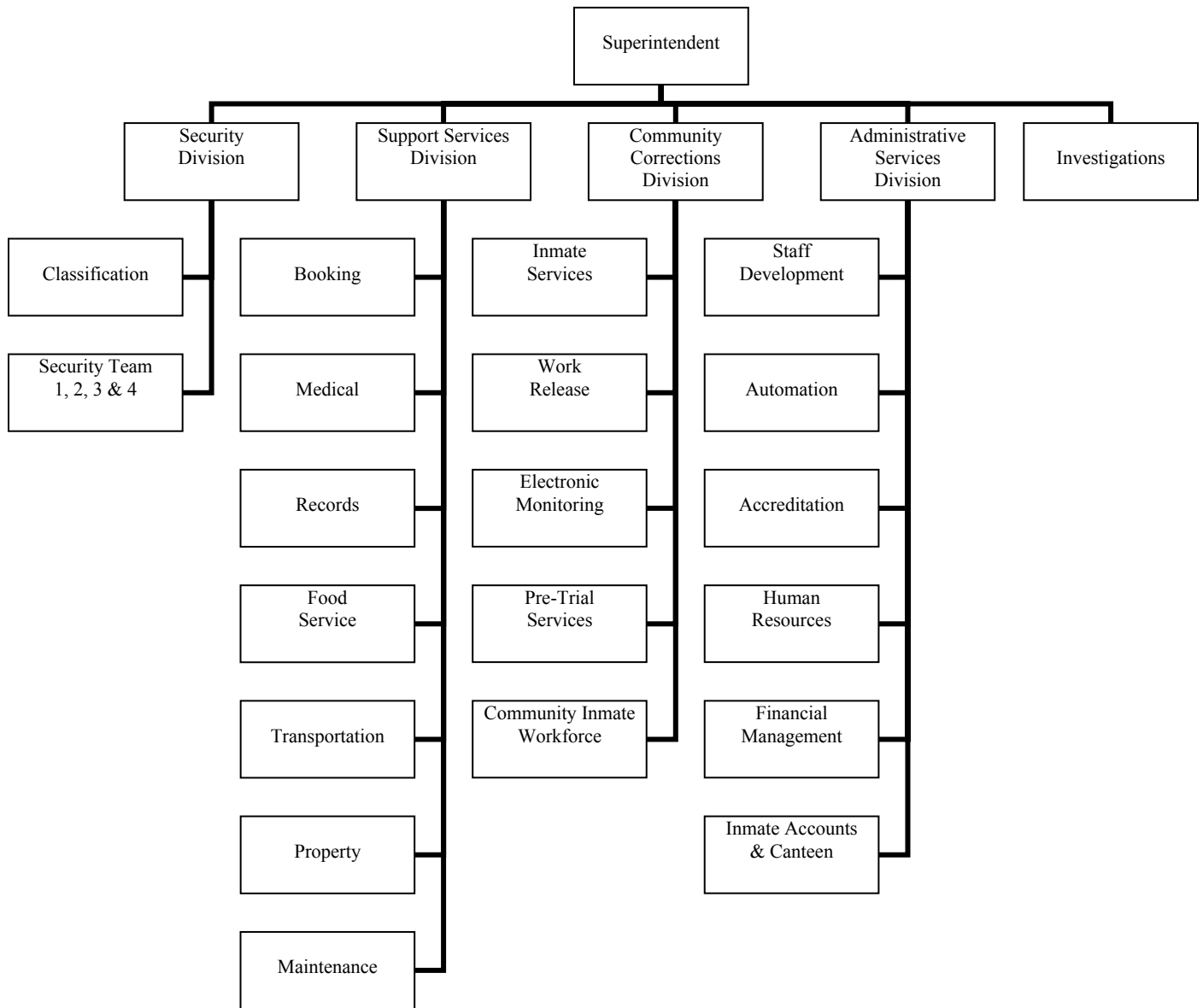
**GOALS:**

- To transfer the correct amounts to the appropriate funds.

**BUDGET SUMMARY:**

	FY 2006 Actual	FY 2007 Approved Budget	FY 2007 Estimated Budget	FY 2008 Adopted Budget	Increase (Decrease) FY 2007 App. To FY 2008	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	72,267,549	73,639,267	75,675,008	79,647,189	6,007,922	8.16%
Capital	0	0	0	0	0	0.00%
<b>TOTAL</b>	<b>72,267,549</b>	<b>73,639,267</b>	<b>75,675,008</b>	<b>79,647,189</b>	<b>6,007,922</b>	<b>8.16%</b>
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	72,267,549	73,639,267	75,675,008	79,647,189	6,007,922	8.16%
<b>TOTAL</b>	<b>72,267,549</b>	<b>73,639,267</b>	<b>75,675,008</b>	<b>79,647,189</b>	<b>6,007,922</b>	<b>8.16%</b>
Full-time positions	0	0	0	0	0	0.00%

# Northwestern Regional Adult Detention Center



# Northwestern Regional Adult Detention Center

3301

## DESCRIPTION:

Organized in 1989, the Northwestern Regional Adult Detention Center is a direct supervision corrections facility consisting of a 226-bed medium security building, a 140-bed security annex, a 204-bed Community Corrections Center. A second 96-bed medium security housing unit is under construction and will be available for use in April 2007. The Detention Center is governed by a Jail Authority composed of 14 primary members appointed by the four participating jurisdictions and directed by a Superintendent. The facility operates in accordance with the Code of Virginia and the standards prescribed by the Virginia Board of Corrections. Staffed by 129 sworn correctional officers and 51 civilian employees, the Detention Center's daily population during FY 2006 averaged 506 inmates, only a slight increase over the previous year. The facility's FY 2008 population is expected to reach 701 by July 2008. The Detention Center employees a variety of alternatives to incarceration to limit the impact of inmate population increases. On July 1, 2006 more than 326 inmates were diverted into the detention center's pretrial services, home electronic monitoring and work release programs.

## GOALS:

- Increase utilization of alternatives to incarceration to offset increased inmate populations.
- Expand the Community Inmate Workforce to provide increased job opportunities for inmates and to provide participating jurisdictions with additional manpower.
- Fully implement the Corrections 2007 Plan by August 1, 2007.

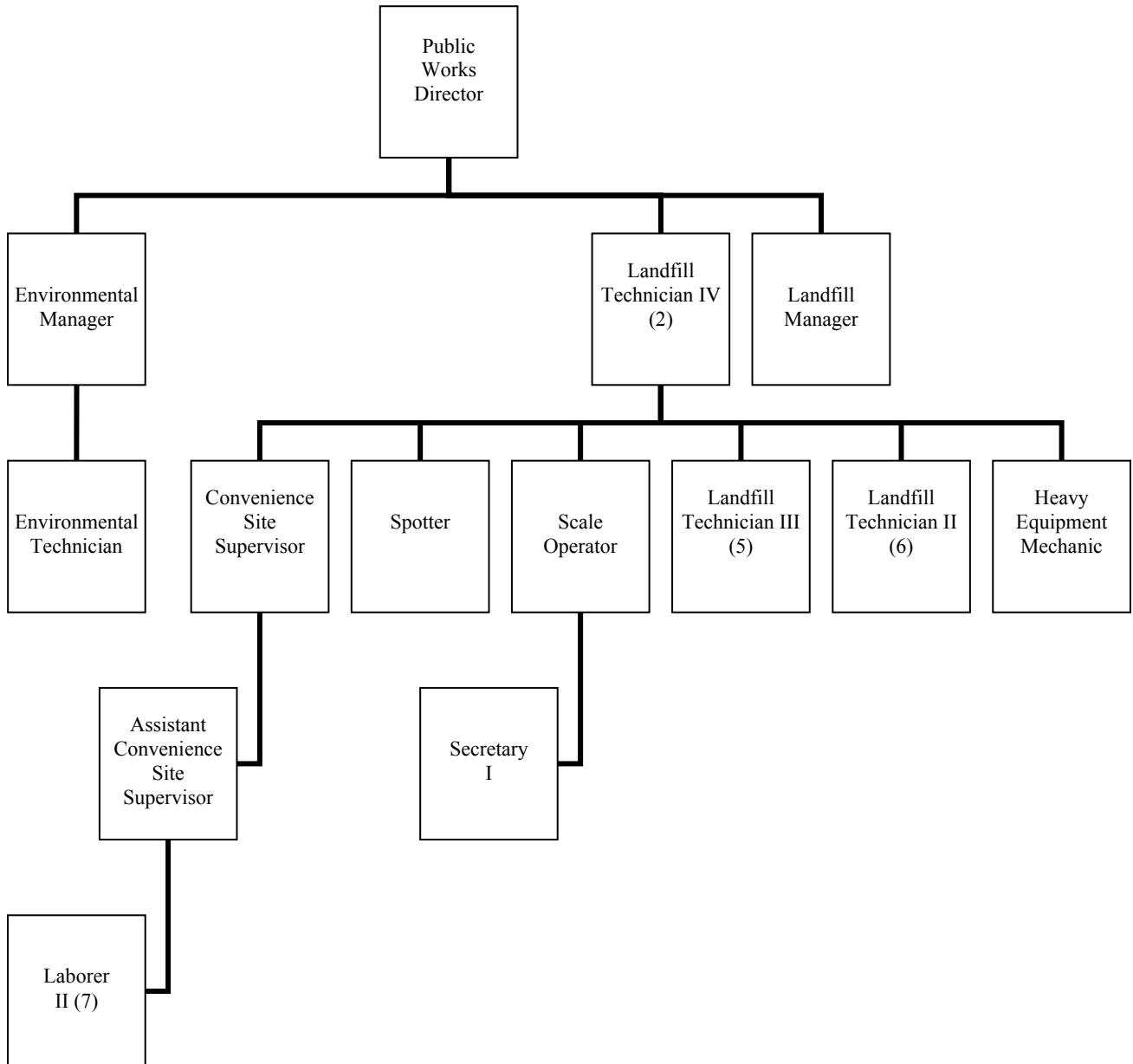
## PERFORMANCE INDICATORS:

	FY 2006 Actual	FY 2007 Budget	FY 2008 Budget
# of acts of institutional violence	52	64	65
Average weekly cost to feed inmates	\$17,321	\$16,692	\$18,286
inmate/inmate assaults	46	58	55
inmate/officer assaults	6	8	10
% of Dept. of Corrections standards in total or partial compliance	100%	100%	100%

## BUDGET SUMMARY:

	FY 2006 Actual	FY 2007 Approved Budget	FY 2007 Estimated Budget	FY 2008 Adopted Budget	Increase (Decrease) FY 2007 App. To FY 2008	
					Amount	%
<b>Costs:</b>						
Personnel	8,712,854	11,036,084	11,542,853	<b>12,567,057</b>	1,530,973	13.87%
Operating	2,767,466	5,095,046	4,681,834	<b>4,492,088</b>	(602,958)	-11.83%
Capital	156,918	196,510	147,688	<b>191,408</b>	(5,102)	-2.60%
<b>TOTAL</b>	<b>11,637,238</b>	<b>16,327,640</b>	<b>16,372,375</b>	<b>17,250,553</b>	<b>922,913</b>	<b>5.65%</b>
<b>Revenue:</b>						
Fees	926,370	1,057,966	2,557,416	<b>1,970,542</b>	912,576	86.26%
State/Federal	5,300,675	6,839,256	6,827,213	<b>7,412,296</b>	573,040	8.38%
Local	5,670,052	8,430,418	6,987,746	<b>7,867,715</b>	(562,703)	-6.67%
<b>TOTAL</b>	<b>11,897,097</b>	<b>16,327,640</b>	<b>16,372,375</b>	<b>17,250,553</b>	<b>922,913</b>	<b>5.65%</b>
Full-time positions	166	187	190	<b>195</b>	8	4.28%

# 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 (MSW) 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:

- Maintain vegetative cover on exposed soils by overseeding and fertilizing.
- Increase safety awareness of all landfill employees.
- Recirculate leachate into MSW landfill in order to enhance leachate treatment and increase gas production.
- Increase safety awareness of all landfill employees.
- Expand active gas collection system to include gas to energy projects.
- Strive for waste reduction through recycling, composting, brush grinding, tire shredding, etc.

## DEPARTMENTAL ACCOMPLISHMENTS:

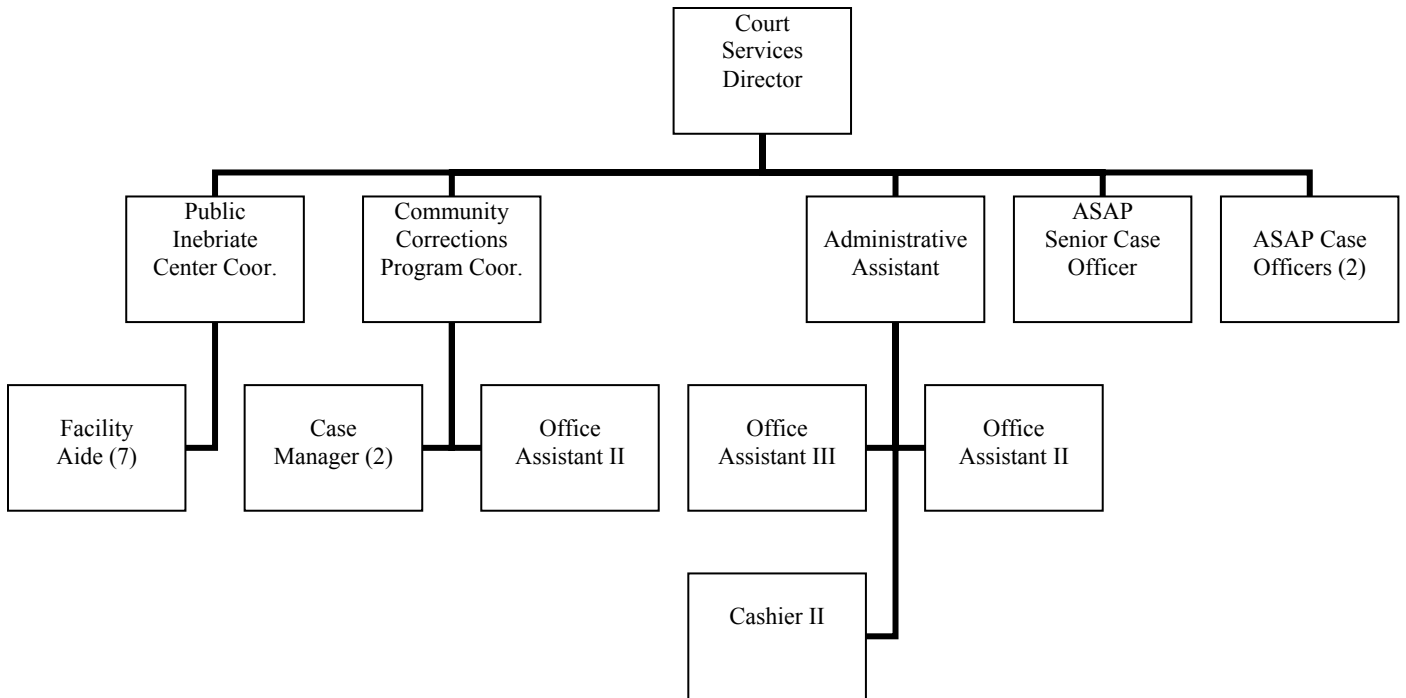
- Weighed and disposed of 213,417 tons of waste.
- Conducted six household hazardous waste collection days, serving approximately 1,500 households.
- Produced approximately 11,000 cubic yards of mulch from collected brush and yard waste.
- Chipped 156,517 passenger tires and 20,674 truck tires.
- Conducted 12 electronic recycling events, diverting approximately 191 tons of electronics from the landfill.
- Continued pesticide container recycling program by collecting and grinding containers.
- Excavated approximately 100,000 cubic yards of material in preparation of new cell development.

## BUDGET SUMMARY:

	FY 2006 Actual	FY 2007 Approved Budget	FY 2007 Estimated Budget	FY 2008 Adopted Budget	Increase (Decrease) FY 2007 App. To FY 2008	
					Amount	%
Costs:						
Personnel	1,386,879	1,703,308	1,401,601	<b>1,753,158</b>	49,850	2.93%
Operating	2,254,745	3,702,213	1,610,130	<b>3,694,535</b>	(7,678)	-0.21%
Capital	790,480	4,168,000	6,179,412	<b>3,568,500</b>	(599,500)	-14.38%
<b>TOTAL</b>	<b>4,432,104</b>	<b>9,573,521</b>	<b>9,191,143</b>	<b>9,016,193</b>	<b>(557,328)</b>	<b>-5.82%</b>
Revenue:						
Fees	4,432,104	9,573,521	9,191,143	<b>9,016,193</b>	(557,328)	-5.82%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>4,432,104</b>	<b>9,573,521</b>	<b>9,191,143</b>	<b>9,016,193</b>	<b>(557,328)</b>	<b>-5.82%</b>
Full-time positions	27	31	31	<b>31</b>	0	0.00%



# Division of Court Services



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

2109

## DESCRIPTION:

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

## GOALS:

- Provide the convicted DUI offender with a meaningful alternative to jail, fines and loss of driving privileges through program participation.
- 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 2006 Actual	FY 2007 Budget	FY 2008 Budget
DUI Referrals	1,238	1,000	1,200
Young Offender Referrals	64	60	60
First Offender Drug Program Referrals	301	320	300
Driver Improvement Clinic Referrals	431	560	200
Habitual Offender Evaluations	116	130	120

## BUDGET SUMMARY:

	FY 2006 Actual	FY 2007 Approved Budget	FY 2007 Estimated Budget	FY 2008 Adopted Budget	Increase (Decrease) FY 2007 App. To FY 2008	
					Amount	%
<b>Costs:</b>						
Personnel	354,128	336,269	314,128	<b>358,630</b>	22,361	6.65%
Operating	166,538	186,232	160,914	<b>196,805</b>	10,573	5.68%
Capital	15,881	22,000	16,954	<b>19,600</b>	(2,400)	-10.91%
<b>TOTAL</b>	<b>536,547</b>	<b>544,501</b>	<b>491,996</b>	<b>575,035</b>	<b>30,534</b>	<b>5.61%</b>
<b>Revenue:</b>						
Fees	446,152	458,081	491,996	<b>558,692</b>	100,611	21.96%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	90,395	86,420	0	<b>16,343</b>	(70,077)	0.00%
<b>TOTAL</b>	<b>536,547</b>	<b>544,501</b>	<b>491,996</b>	<b>575,035</b>	<b>30,534</b>	<b>5.61%</b>
Full-time positions	6	6	6	<b>6</b>	0	0.00%

# DIVISION OF COURT SERVICES - ADMINISTRATION

2110

**DESCRIPTION:**

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

**GOALS:**

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

**BUDGET SUMMARY:**

	FY 2006 Actual	FY 2007 Approved Budget	FY 2007 Estimated Budget	FY 2008 Adopted Budget	Increase (Decrease) FY 2007 App. To FY 2008	
					Amount	%
Costs:						
Personnel	167,328	177,638	171,781	194,689	17,051	9.60%
Operating	0	0	0	0	0	0.00%
Capital	0	0	0	0	0	0.00%
<b>TOTAL</b>	<b>167,328</b>	<b>177,638</b>	<b>171,781</b>	<b>194,689</b>	<b>17,051</b>	<b>9.60%</b>
Revenue:						
Fees	154,995	162,104	159,793	179,892	17,788	10.97%
State/Federal	12,333	13,237	11,988	0	(13,237)	-100.00%
Local	0	2,297	0	14,797	12,500	544.19%
<b>TOTAL</b>	<b>167,328</b>	<b>177,638</b>	<b>171,781</b>	<b>194,689</b>	<b>17,051</b>	<b>9.60%</b>
Full-time positions	3	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. "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 Northwestern Regional Adult Detention Center.
- 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 2006 Actual	FY 2007 Budget	FY 2008 Budget
Law Enforcement Admissions	1,536	1,500	1,500
Walk-In Admissions	490	500	500
Total Admissions to NRADC for Drunk in Public	138	90	90

## BUDGET SUMMARY:

	FY 2006 Actual	FY 2007 Approved Budget	FY 2007 Estimated Budget	FY 2008 Adopted Budget	Increase (Decrease) FY 2007 App. To FY 2008	
					Amount	%
<b>Costs:</b>						
Personnel	247,346	302,422	277,235	<b>323,806</b>	21,384	7.07%
Operating	68,065	58,237	58,098	<b>64,672</b>	6,435	11.05%
Capital	404	500	1,128	<b>500</b>	0	0.00%
<b>TOTAL</b>	<b>315,815</b>	<b>361,159</b>	<b>336,461</b>	<b>388,978</b>	<b>27,819</b>	<b>7.70%</b>
<b>Revenue:</b>						
Fees	43,120	53,800	52,716	<b>67,320</b>	13,520	25.13%
State/Federal	85,926	89,926	85,926	<b>91,926</b>	2,000	2.22%
Local	203,662	217,433	197,819	<b>229,732</b>	12,299	5.66%
<b>TOTAL</b>	<b>332,708</b>	<b>361,159</b>	<b>336,461</b>	<b>388,978</b>	<b>27,819</b>	<b>7.70%</b>
Full-time positions	7	7	7	7	0	0.00%

# 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 funds. Probationary requirements may include community service work, substance abuse/mental health assessment and treatment, alcohol/drug screening and monitoring of payment of court costs, fines and resolutions.

## GOALS:

- Provide supervision through a variety of punitive intermediate sanctions and punishments.
- Make offenders accountable to the community for their criminal behavior through community service programs, restitution programs and a large range of locally developed sanctions.
- Provide offenders with referrals to educational programs, job training/placement programs and substance abuse education and/or treatment programs to enable them to become fully functional members of the community.
- To transform an otherwise unproductive period of incarceration into a much needed work assistance program for the community.

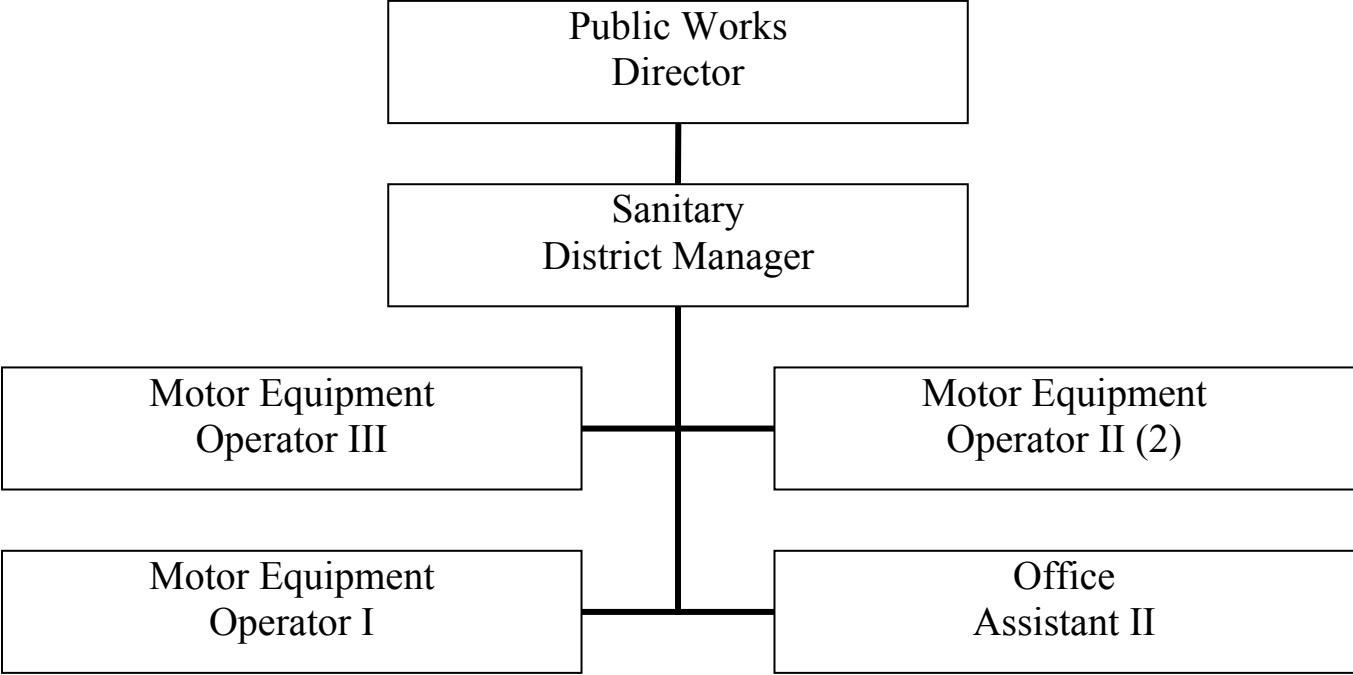
## PERFORMANCE INDICATORS:

	FY 2006	FY 2007	FY 2008
	Actual	Budget	Budget
Cases Referred	576	575	596
Cases Closed - Successful	358	356	477
Community Service Hours Performed	12,147	10,900	12,790
Court Costs Paid	\$2,795	\$5,000	\$3,060
Restitution Paid	\$4,884	\$8,000	\$5,100
Jail Days Suspended	31,048	23,235	32,600
Client Supervision Days	93,658	77,000	95,635

## BUDGET SUMMARY:

	FY 2006 Actual	FY 2007 Approved Budget	FY 2007 Estimated Budget	FY 2008 Adopted Budget	Increase (Decrease) FY 2007 App. To FY 2008	
					Amount	%
<b>Costs:</b>						
Personnel	142,589	156,046	179,817	<b>222,868</b>	66,822	42.82%
Operating	50,897	54,934	53,189	<b>58,872</b>	3,938	7.17%
Capital	8,854	9,707	9,788	<b>10,754</b>	1,047	10.79%
<b>TOTAL</b>	<b>202,340</b>	<b>220,687</b>	<b>242,794</b>	<b>292,494</b>	<b>71,807</b>	<b>32.54%</b>
<b>Revenue:</b>						
Fees	42,928	42,200	27,345	<b>67,398</b>	25,198	59.71%
State/Federal	161,767	160,767	215,449	<b>215,449</b>	54,682	34.01%
Local	0	17,720	0	<b>9,647</b>	(8,073)	-45.56%
<b>TOTAL</b>	<b>204,695</b>	<b>220,687</b>	<b>242,794</b>	<b>292,494</b>	<b>71,807</b>	<b>32.54%</b>
Full-time positions	3	3	4	<b>4</b>	1	33.33%

# Shawneeland Sanitary District



# SHAWNEELAND SANITARY DISTRICT

8108

## DESCRIPTION:

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

## GOALS:

- Continue with snow removal, upgrading of main arterial roads and maintenance of existing roads.
- Improve and extend the recreational areas.
- Work with the Shawneeland Advisory Committee and subcommittees on long and mid-range plans.

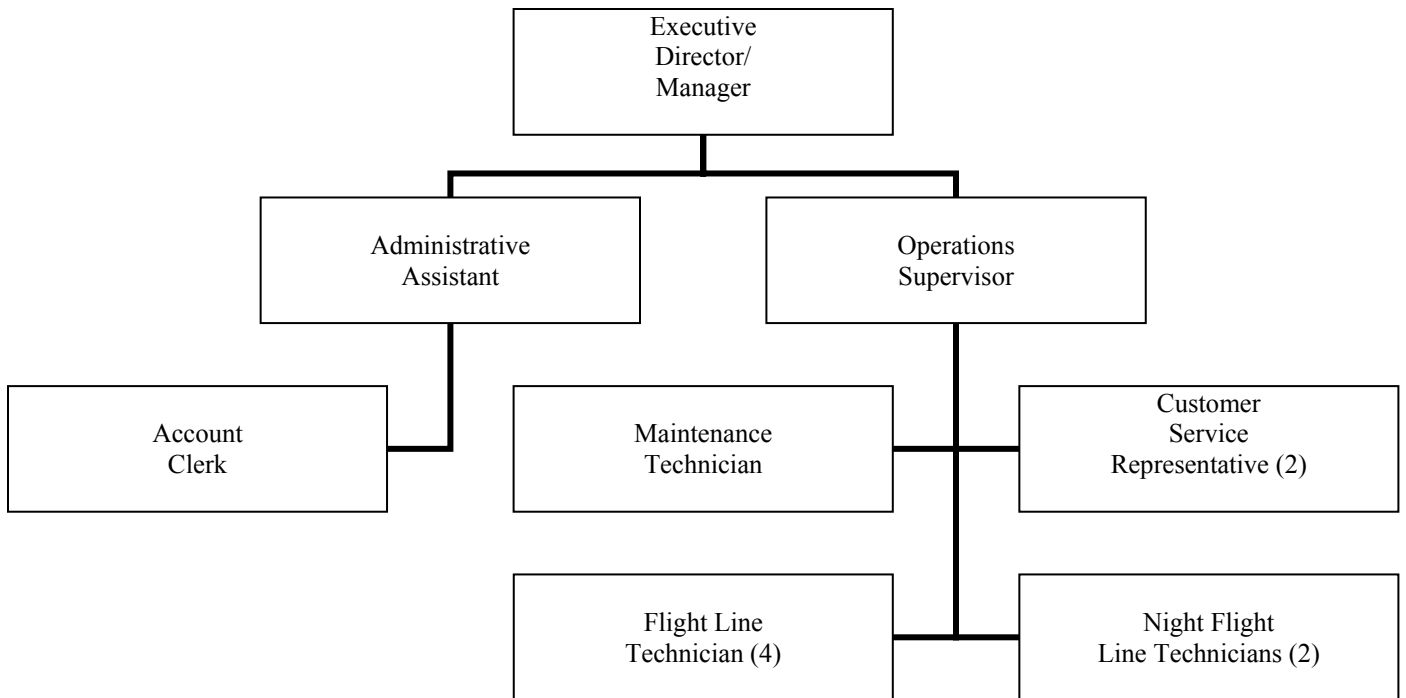
## DEPARTMENTAL ACCOMPLISHMENTS:

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

## BUDGET SUMMARY:

	FY 2006 Actual	FY 2007 Approved Budget	FY 2007 Estimated Budget	FY 2008 Adopted Budget	Increase (Decrease) FY 2007 App. To FY 2008	
					Amount	%
Costs:						
Personnel	241,618	305,356	279,640	<b>331,822</b>	26,466	8.67%
Operating	328,458	684,854	591,288	<b>367,920</b>	(316,934)	-46.28%
Capital	12,379	329,500	256,141	<b>321,000</b>	(8,500)	-2.58%
<b>TOTAL</b>	<b>582,455</b>	<b>1,319,710</b>	<b>1,127,069</b>	<b>1,020,742</b>	<b>(298,968)</b>	<b>-22.65%</b>
Revenue:						
Fees	582,455	1,319,710	1,127,069	<b>1,020,742</b>	(298,968)	-22.65%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>582,455</b>	<b>1,319,710</b>	<b>1,127,069</b>	<b>1,020,742</b>	<b>(298,968)</b>	<b>-22.65%</b>
Full-time positions	6	6	6	<b>6</b>	0	0.00%

# Regional Airport Authority





# AIRPORT AUTHORITY OPERATING FUND

8109

**DESCRIPTION:**

The Airport Authority operates and maintains the regional airport as a public use facility while striving to balance its annual budget using airport-generated revenues. Approximately 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 and ground transportation on a twenty-four hour basis.

**GOALS:**

- Provide a safe, efficient and modern air transportation facility.
- Provide access to the National Air Transportation System.
- Support economic development within the Northern Shenandoah Valley.
- Expand services to attract new corporate customers and increase based aircraft.
- Build additional corporate hangars to attract new jet aircraft owners to base at Winchester Regional Airport.

**BUDGET SUMMARY:**

	FY 2006 Actual	FY 2007 Approved Budget	FY 2007 Estimated Budget	FY 2008 Adopted Budget	Increase (Decrease) FY 2007 App. To FY 2008	
					Amount	%
<b>Costs:</b>						
Personnel	478,542	587,315	535,007	<b>632,406</b>	45,091	7.68%
Operating	1,650,159	1,632,550	1,377,682	<b>2,082,200</b>	449,650	27.54%
Capital	214,083	272,950	235,887	<b>251,945</b>	(21,005)	-7.70%
<b>TOTAL</b>	<b>2,342,784</b>	<b>2,492,815</b>	<b>2,148,576</b>	<b>2,966,551</b>	473,736	19.00%
<b>Revenue:</b>						
Fees	2,242,863	2,395,700	2,069,265	<b>2,869,793</b>	474,093	19.79%
State/Federal	3,109	20,840	3,036	<b>23,640</b>	2,800	13.44%
Local	96,812	76,275	76,275	<b>73,118</b>	(3,157)	-4.14%
<b>TOTAL</b>	<b>2,342,784</b>	<b>2,492,815</b>	<b>2,148,576</b>	<b>2,966,551</b>	473,736	19.00%
 Full-time positions	 11	 12	 12	 <b>13</b>	 1	 8.33%

# 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:

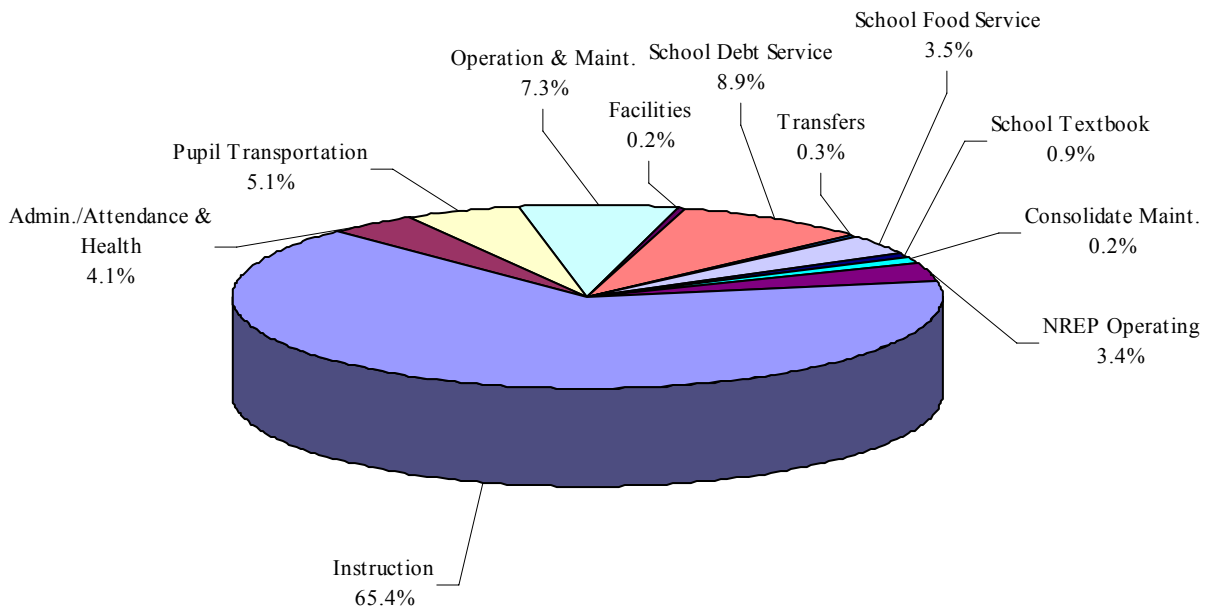
- Provide unemployment assistance to eligible individuals.

## BUDGET SUMMARY:

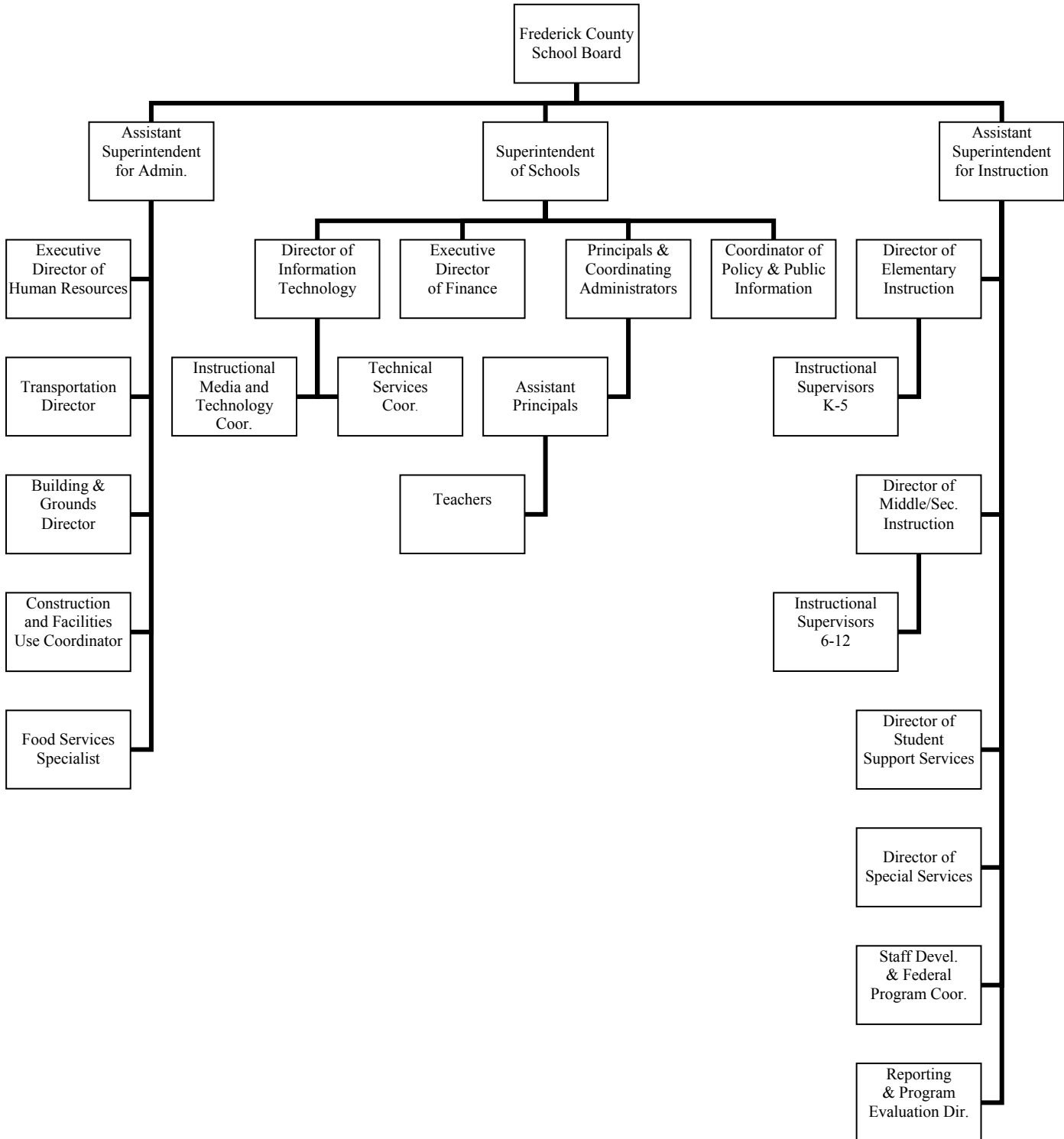
	FY 2006 Actual	FY 2007 Approved Budget	FY 2007 Estimated Budget	FY 2008 Adopted Budget	Increase (Decrease) FY 2007 App. To FY 2008	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	1,636	10,000	9,552	10,000	0	0.00%
Capital	0	0	0	0	0	0.00%
<b>TOTAL</b>	<b>1,636</b>	<b>10,000</b>	<b>9,552</b>	<b>10,000</b>	<b>0</b>	<b>0.00%</b>
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	1,636	10,000	9,552	10,000	0	0.00%
<b>TOTAL</b>	<b>1,636</b>	<b>10,000</b>	<b>9,552</b>	<b>10,000</b>	<b>0</b>	<b>0.00%</b>
Full-time positions	0	0	0	0	0	0.00%

## Schools

	2006 Actual	2007 Budget	2008 Adopted Budget	Increase (Decrease) FY 2007 to FY 2008	
				Amount	%
Instruction	\$85,722,058	\$97,318,320	<b>\$103,588,069</b>	\$6,269,749	6.44%
Admin./Attendance & Health	5,527,576	6,592,862	<b>6,499,247</b>	(\$93,615)	-1.42%
Pupil Transportation	6,974,469	8,012,099	<b>8,147,321</b>	\$135,222	1.69%
Operation & Maintenance	9,746,888	10,920,504	<b>11,620,682</b>	\$700,178	6.41%
Facilities	22,443	184,884	<b>307,436</b>	\$122,552	66.29%
School Debt Service	13,635,646	13,937,070	<b>14,119,165</b>	\$182,095	1.31%
Transfers	371,313	517,662	<b>517,662</b>	\$0	0.00%
School Food Service	3,864,418	5,063,552	<b>5,479,205</b>	\$415,653	8.21%
School Textbook	942,553	1,485,818	<b>1,418,230</b>	(\$67,588)	-4.55%
Trust Funds	767	1,100	<b>1,100</b>	\$0	0.00%
Consolidated Services	131,925	300,000	<b>300,000</b>	\$0	0.00%
School Capital Fund	1,315,375	665,701	<b>1,050,000</b>	\$384,299	57.73%
NREP Operating Fund	4,200,482	5,373,394	<b>5,313,327</b>	(\$60,067)	-1.12%
NREP Textbook Fund	6,661	30,000	<b>30,000</b>	\$0	0.00%
<b>SCHOOL FUNDS</b>	<b>\$132,462,574</b>	<b>\$150,402,966</b>	<b>\$158,391,444</b>	<b>\$7,988,478</b>	<b>5.31%</b>



# Frederick County Public Schools



# SCHOOL INSTRUCTION

## DESCRIPTION:

The department of instruction is the primary and most significant component of the school budget. In addition to the division superintendent, the program of instruction is directed by the assistant superintendent for instruction and the supervisory staff, principals and assistant principals of the respective schools and teachers in the areas of primary, elementary, intermediate, high school and adult instruction. The department of instruction includes regular education, special education for handicapped and disabled students, gifted and talented education and vocational education. The largest number of personnel is employed and directed through the instructional department. 12,982 students are expected to be enrolled in the Frederick County Public Schools for FY 2008.

The instructional program also includes the responsibilities of support personnel, the oversight of school programs, student activities, curriculum development, guidance services, athletic programs, staff development, testing coordination, grant programs, regional programs, technology instruction and more.

## 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:

- 2007 Standards of Learning writing scores in grades 5, 8 and 11 remained steady with greater than 83% of all students passing.
- Armel, Orchard View and Middletown Elementary Schools were recognized by the Virginia Department of Education as Distinguished Title I schools.
- Adequate Yearly Progress indicators for federal NCLB requirements were achieved by thirteen of seventeen schools.
- Student dropout rate remained low at 1.74% despite new calculation methods employed by the state.

## BUDGET SUMMARY:

	FY 2006 Actual	FY 2007 Approved Budget	FY 2007 Estimated Budget	FY 2008 Adopted Budget	Increase (Decrease) FY 2007 App. To FY 2008	
					Amount	%
Costs:						
Personnel	76,802,222	88,068,824	86,672,531	<b>93,458,526</b>	5,389,702	6.12%
Operating	7,369,493	7,985,266	9,482,297	<b>8,865,239</b>	879,973	11.02%
Capital	1,550,343	1,264,230	1,320,362	<b>1,264,304</b>	74	0.01%
<b>TOTAL</b>	<b>85,722,058</b>	<b>97,318,320</b>	<b>97,475,190</b>	<b>103,588,069</b>	<b>6,269,749</b>	<b>6.44%</b>
Revenue:						
Fees	519,616	605,473	699,464	<b>596,580</b>	(8,893)	-1.47%
State/Federal	46,276,448	53,975,737	52,772,205	<b>56,219,454</b>	2,243,717	4.16%
Local	39,579,921	42,737,110	44,003,521	<b>46,772,035</b>	4,034,925	9.44%
<b>TOTAL</b>	<b>86,375,985</b>	<b>97,318,320</b>	<b>97,475,190</b>	<b>103,588,069</b>	<b>6,269,749</b>	<b>6.44%</b>
Full-time positions	1,419.1	1,470.09	1,476.9	<b>1,499.40</b>	29.3	1.99%

# ADMIN./ATTENDANCE AND HEALTH SERVICES

## DESCRIPTION:

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

Also included in this category are attendance and health services which consist of those activities which have as their primary purpose the promotion and improvement of children health and safety at school. It consists of various activities in the field of physical and mental health, such as medicine, dentistry, psychology, psychiatry and nursing services. Under these accounts are recorded expenditures for all health services for public school students and employed personnel.

## GOALS:

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

## CURRENT ACCOMPLISHMENTS:

- Fourth annual retirement recognition banquet honored 38 employees with 794 combined years of service to FCPS.
- In partnership with local physicians, 623 sports physicals were administered to student athletes at the annual sports physical event held May 17, 2007.

## BUDGET SUMMARY:

	FY 2006 Actual	FY 2007 Approved Budget	FY 2007 Estimated Budget	FY 2008 Adopted Budget	Increase (Decrease) FY 2007 App. To FY 2008	
					Amount	%
Costs:						
Personnel	4,689,511	5,628,767	5,668,711	<b>5,956,543</b>	327,776	5.82%
Operating	822,593	958,595	918,379	<b>537,204</b>	(421,391)	-43.96%
Capital	15,472	5,500	18,788	<b>5,500</b>	0	0.00%
<b>TOTAL</b>	<b>5,527,576</b>	<b>6,592,862</b>	<b>6,605,878</b>	<b>6,499,247</b>	(93,615)	-1.42%
Revenue:						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	2,128,503	2,618,300	2,550,878	<b>2,515,875</b>	(102,425)	-3.91%
Local	3,441,239	3,974,562	4,055,000	<b>3,983,372</b>	8,810	0.22%
<b>TOTAL</b>	<b>5,569,742</b>	<b>6,592,862</b>	<b>6,605,878</b>	<b>6,499,247</b>	(93,615)	-1.42%
Full-time positions	72	74	76.3	<b>76.1</b>	2.1	2.84%

# 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 director of transportation, whose responsibilities include the recommendation of bus drivers and substitute bus drivers to the division superintendent and school board. The director of transportation must follow the laws and guidelines of the Virginia Board of Education in the employment of bus drivers and assistant bus drivers. All drivers must pass a driving test through the Virginia Division of Motor Vehicles. This department is also charged with the employment of qualified garage employees, including mechanics, state inspection personnel and persons qualified to assist in the overall maintenance of more than 200 buses and other vehicles. An important role of the director 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.

## CURRENT ACCOMPLISHMENTS:

- Bus fleet amassed 2.4 million miles completing nearly 700 bus routes daily for an average of 10,000 miles per day.
- Met or exceeded federal and state standards for inspections and maintenance on 196 school buses and spare fleet.
- Began implementing an electronic fueling program for inventory management and vehicle performance data.
- Upgraded "WebQuery" software to improve parents' and staff access to bus route information through FCPS web page.

## BUDGET SUMMARY:

	FY 2006 Actual	FY 2007 Approved Budget	FY 2007 Estimated Budget	FY 2008 Adopted Budget	Increase (Decrease) FY 2007 App. To FY 2008	
					Amount	%
Costs:						
Personnel	4,890,119	5,712,502	5,697,162	5,927,277	214,775	3.76%
Operating	1,143,719	1,257,583	1,306,024	1,328,515	70,932	5.64%
Capital	940,631	1,042,014	1,022,459	891,529	(150,485)	-14.44%
<b>TOTAL</b>	<b>6,974,469</b>	<b>8,012,099</b>	<b>8,025,645</b>	<b>8,147,321</b>	<b>135,222</b>	<b>1.69%</b>
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	2,741,056	3,181,938	3,502,875	3,153,848	(28,090)	-0.88%
Local	4,286,617	4,830,161	4,522,770	4,993,473	163,312	3.38%
<b>TOTAL</b>	<b>7,027,673</b>	<b>8,012,099</b>	<b>8,025,645</b>	<b>8,147,321</b>	<b>135,222</b>	<b>1.69%</b>
Full-time positions	201.3	209.3	210.3	214.3	5.0	2.38%

# OPERATION & MAINTENANCE SERVICES

## DESCRIPTION:

The school division includes eighteen regular school buildings, the Learning Center, the NREP facility, the administration building and other buildings providing office and shop space for school personnel. Operations include the maintenance of all FCPS facilities which equate to over 2 million square feet. Daily cleaning, as well as the preventative maintenance and repair of the mechanical systems, the environmental systems, the structural design and grounds are included in this section.

Maintenance of the school division's facilities includes the repair and replacement of equipment, 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:

- Processed thousands of work order requests.
- Participated in annual safety audits of all division facilities.
- Coordinated building and maintenance projects throughout the division.
- Coordinated the installation of the electronic fueling system.
- Assisted with the opening of Evendale Elementary and the continued construction of the replacement Gainesboro Elementary School.

## BUDGET SUMMARY:

	FY 2006 Actual	FY 2007 Approved Budget	FY 2007 Estimated Budget	FY 2008 Adopted Budget	Increase (Decrease) FY 2007 App. To FY 2008	
					Amount	%
Costs:						
Personnel	4,739,216	5,335,211	5,343,147	<b>5,719,920</b>	384,709	7.21%
Operating	4,659,259	5,390,793	5,317,524	<b>5,776,262</b>	385,469	7.15%
Capital	348,413	194,500	257,030	<b>124,500</b>	(70,000)	-35.99%
<b>TOTAL</b>	<b>9,746,888</b>	<b>10,920,504</b>	<b>10,917,701</b>	<b>11,620,682</b>	<b>700,178</b>	<b>6.41%</b>
Revenue:						
Fees	399,909	457,547	382,547	<b>380,451</b>	(77,096)	-16.85%
State/Federal	3,752,848	4,336,987	4,215,900	<b>4,498,395</b>	161,408	3.72%
Local	5,667,477	6,125,970	6,319,254	<b>6,741,836</b>	615,866	10.05%
<b>TOTAL</b>	<b>9,820,234</b>	<b>10,920,504</b>	<b>10,917,701</b>	<b>11,620,682</b>	<b>700,178</b>	<b>6.41%</b>
Full-time positions	116.2	119.4	119.3	<b>123.8</b>	4.4	3.69%



# FACILITIES

## DESCRIPTION:

The facilities category of the operating fund includes activities concerned with acquiring and improving sites, improving existing sites, collaborating with architects and engineers relating to acquiring and improving sites and improving buildings, preparing and interpreting descriptions of specific requirements for various learning experiences of students to be accommodated in a building, buying or constructing buildings and building additions, installing or extending service systems and other building equipment.

## GOALS:

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

## BUDGET SUMMARY:

	FY 2006 Actual	FY 2007 Approved Budget	FY 2007 Estimated Budget	FY 2008 Adopted Budget	Increase (Decrease) FY 2007 App. To FY 2008	
					Amount	%
Costs:						
Personnel	0	119,884	167,568	<b>239,436</b>	119,552	100.00%
Operating	22,443	65,000	34,215	<b>68,000</b>	3,000	4.62%
Capital	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>22,443</b>	<b>184,884</b>	<b>201,783</b>	<b>307,436</b>	<b>122,552</b>	<b>66.29%</b>
Revenue:						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	8,642	67,203	79,288	<b>107,995</b>	40,792	60.70%
Local	13,972	117,681	126,496	<b>199,441</b>	81,760	69.48%
<b>TOTAL</b>	<b>22,614</b>	<b>184,884</b>	<b>205,784</b>	<b>307,436</b>	<b>122,552</b>	<b>66.29%</b>
Full-time positions	0	1	2.5	<b>2.5</b>	1.5	100.00%

# 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 2006 Actual	FY 2007 Approved Budget	FY 2007 Estimated Budget	FY 2008 Adopted Budget	Increase (Decrease) FY 2007 App. To FY 2008	
					Amount	%
<b>Costs:</b>						
Personnel	0	0	0	0	0	0.00%
Operating	13,635,646	13,937,070	13,937,070	14,119,165	182,095	1.31%
Capital	0	0	0	0	0	0.00%
<b>TOTAL</b>	<b>13,635,646</b>	<b>13,937,070</b>	<b>13,937,070</b>	<b>14,119,165</b>	<b>182,095</b>	<b>1.31%</b>
<b>Revenue:</b>						
Fees	0	0	0	0	0	0.00%
State/Federal	2,038,187	2,031,405	2,031,405	1,962,639	(68,766)	-3.39%
Local	11,438,765	11,905,665	11,905,665	12,156,526	250,861	2.11%
<b>TOTAL</b>	<b>13,476,952</b>	<b>13,937,070</b>	<b>13,937,070</b>	<b>14,119,165</b>	<b>182,095</b>	<b>1.31%</b>
Full-time positions	0	0	0	0	0	0.00%

# TRANSFERS - SCHOOLS

**DESCRIPTION:**

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

**GOALS:**

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

**BUDGET SUMMARY:**

	FY 2006 Actual	FY 2007 Approved Budget	FY 2007 Estimated Budget	FY 2008 Adopted Budget	Increase (Decrease) FY 2007 App. To FY 2008	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	371,313	517,662	517,662	<b>517,662</b>	0	0.00%
Capital	0	0	0	0	0	0.00%
<b>TOTAL</b>	<b>371,313</b>	<b>517,662</b>	<b>517,662</b>	<b>517,662</b>	0	0.00%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	371,313	517,662	517,662	<b>517,662</b>	0	0.00%
<b>TOTAL</b>	<b>371,313</b>	<b>517,662</b>	<b>517,662</b>	<b>517,662</b>	0	0.00%
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 1.8 million meals for students and school personnel each year. The school food service is under the direction of the assistant superintendent for administration.

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

- Served over 1.5 million meals including breakfasts and lunches.

## BUDGET SUMMARY:

	FY 2006 Actual	FY 2007 Approved Budget	FY 2007 Estimated Budget	FY 2008 Adopted Budget	Increase (Decrease) FY 2007 App. To FY 2008	
					Amount	%
<b>Costs:</b>						
Personnel	1,971,429	2,282,014	2,282,014	<b>2,471,263</b>	189,249	8.29%
Operating	1,866,770	2,007,464	2,007,464	<b>2,130,261</b>	122,797	6.12%
Capital	26,219	774,074	774,074	<b>877,681</b>	103,607	13.38%
<b>TOTAL</b>	<b>3,864,418</b>	<b>5,063,552</b>	<b>5,063,552</b>	<b>5,479,205</b>	<b>415,653</b>	<b>8.21%</b>
<b>Revenue:</b>						
Fees	2,762,386	2,910,085	2,910,085	<b>3,145,523</b>	235,438	8.09%
State/Federal	1,145,836	1,242,894	1,242,894	<b>1,329,306</b>	86,412	6.95%
Local	50,000	910,573	910,573	<b>1,004,376</b>	93,803	10.30%
<b>TOTAL</b>	<b>3,958,222</b>	<b>5,063,552</b>	<b>5,063,552</b>	<b>5,479,205</b>	<b>415,653</b>	<b>8.21%</b>
Full-time positions	93.6	97	100	<b>101.3</b>	4.3	4.43%

# 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 2006 Actual	FY 2007 Approved Budget	FY 2007 Estimated Budget	<b>FY 2008 Adopted Budget</b>	Increase (Decrease) FY 2007 App. To FY 2008	
					Amount	%
Costs:						
Personnel	0	0	24,543	<b>25,739</b>	25,739	0.00%
Operating	942,553	1,485,818	1,461,275	<b>1,392,491</b>	(93,327)	-6.28%
Capital	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>942,553</b>	<b>1,485,818</b>	<b>1,485,818</b>	<b>1,418,230</b>	<b>(67,588)</b>	<b>-4.55%</b>
Revenue:						
Fees	21,298	18,500	18,500	<b>18,500</b>	0	0.00%
State/Federal	468,138	778,006	778,006	<b>774,235</b>	(3,771)	-0.48%
Local	321,638	689,312	689,312	<b>625,495</b>	(63,817)	-9.26%
<b>TOTAL</b>	<b>811,074</b>	<b>1,485,818</b>	<b>1,485,818</b>	<b>1,418,230</b>	<b>(67,588)</b>	<b>-4.55%</b>
Full-time positions	0	0	0	<b>0</b>	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 2006 Actual	FY 2007 Approved Budget	FY 2007 Estimated Budget	FY 2008 Adopted Budget	Increase (Decrease) FY 2007 App. To FY 2008	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	767	1,100	1,100	1,100	0	0.00%
Capital	0	0	0	0	0	0.00%
<b>TOTAL</b>	<b>767</b>	<b>1,100</b>	<b>1,100</b>	<b>1,100</b>	<b>0</b>	<b>0.00%</b>
Revenue:						
Fees	767	1,100	1,100	1,100	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	0	0	0	0	0	0.00%
<b>TOTAL</b>	<b>767</b>	<b>1,100</b>	<b>1,100</b>	<b>1,100</b>	<b>0</b>	<b>0.00%</b>
Full-time positions	0	0	0	0	0	0.00%

# CONSOLIDATED SERVICES 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 Services 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 2006 Actual	FY 2007 Approved Budget	FY 2007 Estimated Budget	FY 2008 Adopted Budget	Increase (Decrease) FY 2007 App. To FY 2008	
					Amount	%
<b>Costs:</b>						
Personnel	0	0	0	<b>0</b>	0	0.00%
Operating	131,925	300,000	300,000	<b>300,000</b>	0	0.00%
Capital	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>131,925</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	<b>0</b>	<b>0.00%</b>
<b>Revenue:</b>						
Fees	131,925	300,000	300,000	<b>300,000</b>	0	0.00%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>131,925</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	<b>0</b>	<b>0.00%</b>
Full-time positions	0	0	0	<b>0</b>	0	0.00%

# NREP OPERATING FUND

## DESCRIPTION:

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

Early Childhood Special Education - NREP provides screening services for children from birth to five years of age to identify children experiencing delays. Therapy services (such as speech, physical and occupational) and services for hearing and visually impaired children are available. Services 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 2006 Actual	FY 2007 Approved Budget	FY 2007 Estimated Budget	FY 2008 Adopted Budget	Increase (Decrease) FY 2007 App. To FY 2008	
					Amount	%
Costs:						
Personnel	3,280,222	3,988,238	3,835,234	<b>4,134,005</b>	145,767	3.65%
Operating	855,592	762,955	769,002	<b>793,438</b>	30,483	4.00%
Capital	64,668	622,201	769,158	<b>385,884</b>	(236,317)	-37.98%
<b>TOTAL</b>	<b>4,200,482</b>	<b>5,373,394</b>	<b>5,373,394</b>	<b>5,313,327</b>	(60,067)	-1.12%
Revenue:						
Fees	4,116,985	4,697,830	4,540,026	<b>4,874,080</b>	176,250	3.75%
State/Federal	137,917	111,934	130,434	<b>111,934</b>	0	0.00%
Local	0	563,630	702,934	<b>327,313</b>	(236,317)	-41.93%
<b>TOTAL</b>	<b>4,254,902</b>	<b>5,373,394</b>	<b>5,373,394</b>	<b>5,313,327</b>	(60,067)	-1.12%
Full-time positions	85.3	86.3	80.1	<b>82.6</b>	-3.7	-4.23%



# NREP TEXTBOOK FUND

**DESCRIPTION:**

The Northwestern Regional Education Program (NREP) operates a textbook fund that provides basic texts and other materials for students enrolled in their program.

**GOALS:**

- To provide textbooks to all NREP students.

**BUDGET SUMMARY:**

	FY 2006 Actual	FY 2007 Approved Budget	FY 2007 Estimated Budget	FY 2008 Adopted Budget	Increase (Decrease) FY 2007 App. To FY 2008	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	6,661	30,000	30,000	30,000	0	0.00%
Capital	0	0	0	0	0	0.00%
<b>TOTAL</b>	<b>6,661</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>0</b>	<b>0.00%</b>
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	10,698	30,000	30,000	30,000	0	0.00%
<b>TOTAL</b>	<b>10,698</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>0</b>	<b>0.00%</b>
Full-time positions	0	0	0	0	0	0.00%

**CAPITAL IMPROVEMENT PLAN  
FREDERICK COUNTY  
2007-2008**

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 28, 2007.

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 on the following page.

**FREDERICK COUNTY, VIRGINIA  
CAPITAL IMPROVEMENTS PLAN**

Projects (in order of priority)	2007-08	2008-09	2009-10	2010-11	2011-12	County Contrib.	Total Cost
<b>Public Schools</b>							
Transportation Facility	8,000,000	5,186,200				13,186,200	13,186,200
Elementary School #12	9,125,000	13,901,700	3,562,300			19,389,000	19,389,000
Apple Pie Ridge Elementary	400,000	2,400,000	700,000			3,500,000	3,500,000
Bass Hoover Elementary	250,000	800,000	450,000			1,500,000	1,500,000
Replacement Frederick Middle School	2,200,000	5,500,000	21,500,000	4,392,000		33,592,000	33,592,000
R.E. Aylor Middle School Renov.	500,000	7,575,000	7,650,000	2,275,000		18,000,000	18,000,000
Fifth Middle School	2,250,000	1,000,000	3,892,000	22,500,000	5,000,000	34,642,000	34,642,000
Fourth High School (D)	3,750,000	1,500,000	5,000,000	13,000,000	19,000,000	52,000,000	52,000,000
Elementary School #13 (D)			700,000	1,125,000	14,001,700	19,389,000	19,389,000
Elementary School #14 (D)						19,389,000	19,389,000
<b>Parks and Recreation</b>							
Indoor Aquatic Facility	14,107,500					14,107,500	14,107,500
Park Land Western County	3,135,000					3,135,000	3,135,000
Park Land Eastern County		4,180,000				4,150,000	4,180,000
Water Slide/Spray Grounds		1,164,715				1,164,715	1,164,715
Maintenance Compound - Sherando		352,123				352,123	352,123
Open Play Areas - Clearbrook		465,015				465,015	465,015
Access Road w/Parking/Trails - Sherando		1,123,693				1,123,693	1,123,693
Lake/Trails/Parking/2 Fields - Sherando			1,101,638			1,101,638	1,101,638
Skateboard Park - Sherando			475,051			475,051	475,051
Softball Complex - Sherando			620,389			620,389	620,389
Baseball Complex - Sherando			1,230,803			1,230,803	1,230,803
Soccer Complex - Sherando				1,871,245		1,871,245	1,871,245
Tennis/Basketball Complex - Clearbrook				470,012		470,012	470,012
Picnic Areas - Sherando					728,658	728,658	728,658
Shelter/Stage - Clearbrook					463,366	463,366	463,366
Multi-Generational Center					8,193,636	8,193,636	8,193,636
<b>County Administration</b>							
Fire & Rescue Station #22	400,000	1,100,000	1,600,000			3,100,000	3,100,000
Relocation of Gainesboro Site	50,000	350,000				400,000	400,000
Relocation/Expansion Gore Site		50,000	350,000			350,000	350,000
Station #13 Relocation	80,000	80,000	85,000	85,000	90,000	510,000	869,500
<b>Transportation</b>							
Route 37 Engineering (E)	1,500,000	1,500,000				1,500,000	3,000,000
Warrior Drive Extension (E)						23,200,000	23,200,000
Channing Drive Extension (E)						20,600,000	20,600,000
Widening of Route 11 North (E)						47,800,000	47,800,000
Brucetown/Hopewell Realignment (E)						3,000,000	3,000,000
Senseny Road Widening (E)						22,000,000	22,000,000
East Tevis Street Extension (E)						2,600,000	2,600,000
Inverlee Way (E)						10,200,000	10,200,000
Fox Drive (E)						250,000	250,000
Blossom Drive (E)						250,000	250,000
Revenue Sharing	500,000	500,000	500,000	500,000	500,000	3,000,000	3,000,000
<b>Winchester Airport</b>							
Land Acquisition Lots 31, 46, 53 (A,B)	14,000	3,300				17,300	865,000
Terminal Building Renovation (A)	100,000					100,000	500,000
Land Acquisition Lots 47, 47A, 48 (A)	13,000	4,300				17,300	865,000
Upgrade Airfield Lights (A,B)	1,000	3,000				4,000	200,000
Land Acquisition Lots 50, 51, 52 (A)			7,000			7,000	350,000
Airfield Maintenance Building (A)			210,000			210,000	300,000
<b>Regional Library</b>							
Bowman Parking Lot/Sidewalk	228,468					228,468	228,468
Library Branch North Frederick Co. (C)		48,000	1,005,000			1,053,000	1,053,000
<b>Total</b>							<b>398,047,112</b>

- A = Partial funding from VA Dept. of Aviation
- B = Partial funding from FAA
- C = Partial funding from private donations
- D = Funding goes beyond displayed five years
- E = Funding anticipated through development and revenue sources

A brief description of the items included on the above chart for FY 2007-2008 are presented as follows:

**Transportation Facility:** This project involves the site acquisition and development of a new transportation facility for the public school system. The site will house administration, driver training areas, driver and staff meeting areas, mechanical service and repair bays, inspection bay, wash bay and fueling bays. The current transportation site has outgrown the current facilities and there is not sufficient area to expand. The increase in student membership, coupled with stringent laws and regulations that govern the operation and maintenance of school transportation vehicles, requires a much larger and upgraded transportation facility.

**Elementary School # 12:** This project involves the construction of a 94,000-97,000 square foot school on a 15 acre lot. The facility will be designed to accommodate 750 students. This school will be located in an area to relieve current overcrowding and to accommodate the projected new housing developments.

**Apple Pie Ridge Elementary Renovation:** This project includes renovations, which consist of additional classroom space, roof replacement, security and upgrades of fire alarm, electrical, plumbing and mechanical systems. These renovations are needed to a number of areas to insure economic and efficient operation of the school for years to come.

**Bass Hoover Elementary Addition:** This project includes the addition of classrooms. Bass Hoover currently operates at a capacity of 662 students. With increasing membership, the need for additional classroom space is evident and necessary.

**Replacement of Frederick County Middle School:** The replacement of Frederick County Middle School will have a program capacity of 850 students and serve grades 6-8. The project location has been requested in the western portion of Frederick County. It will contain approximately 166,000 square feet of floor area and be located on approximately 30 acres. With the need for renovations at the current school to major mechanical systems, items dealing with ADA compliance, increasing membership, location of the facility, concern for best building configuration for the delivery of instruction and the connectivity to other department projects.

**R.E. Aylor Middle School Renovation:** This project involves renovations of the current facility. Major areas to be included in the project are additional classroom space and storage space, a complete replacement of fire alarm and communication systems, plus roof replacement, upgrade of electrical and plumbing and complete replacement of mechanical systems. R.E. Aylor is soon to be 37 years of age and renovations are needed to a number of different areas to assist in the longevity of the building.

**Fifth Middle School:** This project consists of the development of a new middle school serving grades 6-8 with a capacity of 850 students. The project location has yet to be determined but will have a floor area of approximately 166,000 square feet and will be located on approximately 30 acres of land. This project will address continued growth in student enrollment over the next five years. Middle school enrollment in 2011 is projected to be 3,322.

**Fourth High School:** This project consists of the development of a fourth high school serving grades 9-12 with a program capacity of 1,250 students. The project location has yet to be determined but will have a floor area of approximately 242,000 square feet and is to be located on approximately 50 acres of land. This project will address continued growth in student enrollment in the school division over the next five years. It is anticipated that student enrollment will increase at all levels. Student enrollment in the high schools by the fall of 2012 is projected to be 4,359.

**Indoor Aquatic Facility:** 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 or proffered to the county and would utilize approximately 8-12 acres with parking. It is estimated that the center will see over 120,000 guests each year. Swim team participation has increased by 29% in the last three years with 1,500 swim lessons

during the summer of 2006. 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.

**Park Land – Western Frederick County:** A new 150-200 acre regional park would be utilized by the entire county population. This project would reduce the gap between the amount of existing parkland and the amount of parkland needed to meet the minimum standard for the Frederick County service area, as recommended by the Virginia Outdoors Plan. The location of this project would provide parkland to create more accessible recreational facilities to residents in western Frederick County.

**Annex Facilities – Fire & Rescue Station #22:** This project will consist of several facilities located at strategic locations throughout the county to house employees of the Sheriff’s Office, the Treasurer’s Office, the Commissioner of Revenue’s Office and a Board of Supervisor office with meeting room. A 10,000 square foot fire station would be included with the offices located in the Fairfax Pike area, east of Stephens City, Virginia. The development of satellite offices along major transportation networks and in areas of dense population will provide ease of access for citizens and will improve services to the county. The county continues to experience a significant rate of growth; therefore, it is important to provide services within these areas instead of requiring citizens to confront congestion, limited parking and accessibility in the downtown area of the City of Winchester.

**Gainesboro Convenience Site Relocation:** This project involves the relocation and expansion of the Gainesboro convenience site. The project would include fencing, earthwork, retaining walls, electric and paving. This project will take place following the closing of the current Gainesboro Elementary School. The project is necessary to provide adequate trash disposal service for citizens living in the Gainesboro area of Frederick County. The existing site is inadequate and cannot be expanded to provide for safe ingress/egress or fencing to prevent illegal dumping.

**Clearbrook Fire Station (#13) Relocation:** The new facility is to be located either north or south of Brucetown Road. The building is to be six drive-through bays, administration, eating and sleeping facilities along with a dining hall. The structure is to be approximately 28,000 square feet. This project calls for Station #13 to be relocated to an area that has a much safer exit/entrance way. The project will also accommodate the growth in Northeastern Frederick County.

**Planning and Engineering Work for Route 37:** This project would be to continue work on the Eastern Route 37 extension. More specifically, to update the Environmental Impact Statement to the point of a new Record of Decision and to update the 1992 design plans to address the current alignment, engineering guidelines and possible interchange improvements. This project moves the county closer to completion of a transportation improvement that would benefit the entire county and surrounding localities.

**Revenue Sharing:** This is a plan to address changes in the revenue sharing program. Current State Code allows localities to apply for up to \$1 million under the program, and only allows for one half of those dollars to come from proffers. This creates a requirement for a minimum of \$500,000 annually from county funds to apply for the maximum in revenue sharing on an annual basis. Based upon State Code, if the county wishes to apply for the full \$1 million in revenue sharing, the county must be prepared to pay 50% of the match or \$500,000 from local funds.

**Land Acquisition – Bufflick Road Parcels 31, 46 & 53:** 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.

**Terminal Building Renovation, Phase II:** This project involves repairs and upgrades to the existing terminal building including fixing the exterior surface, repairing leaks in the roof and replacing the HVAC system.

**Land Acquisition – Bufflick Road Parcels 47, 47A & 48:** This project is identical to the land acquisition project mentioned above.

**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.

**Bowman Library Parking Lot and 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 to 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.

A number of capital expenses have been funded for FY 2007-2008 and have been included in each separate fund. A summary of the funded capital expenses are as follows:

**General Fund:**

\$156,185	Capital leases for office equipment
13,670	Office furniture and fixtures
127,630	Communications equipment – radios, pagers
225,555	Integrated Technology Equipment
352,843	Vehicles – 14-Sheriff, 1-Inspections, 1-Parks and Recreation, 1-Social Services
	Miscellaneous expenses:
5,400	Voting Machine
15,000	Training program materials for Fire and Rescue
9,000	Instrument docking station for multi-gas detector
9,700	Snow removal equipment
2,250	Replacement shed for Middletown compactor site
55,000	575 HD trash compactor
54,800	Four 42-yd. packer cans & two 30-yd. recycling rolloffs for compactor sites
20,300	Janitorial Equipment for Public Safety Building and Administration Building
30,000	Renovations to office area vacated by Fire and Rescue
25,300	Equipment needed for new Gainesboro Community Center
4,250	Replacement of cardio equipment at Sherando Community Center
104,150	Tractors and mower for Clearbrook and Sherando Parks
13,010	Four replacement life guard stands for Clearbrook swimming pool
87,400	Bike Pedestrian Trail at Sherando Park
32,686	Miscellaneous park maintenance equipment
234,327	Building leases
<hr/>	
\$1,578,456	

**Regional Jail Fund:**

\$15,228	Maintenance and grounds equipment
21,214	Replacement of food service and laundry equipment
38,720	4 x 4 Pickup Truck for maintenance
38,850	Integrated Technology Equipment
7,840	Office furniture and fixtures
12,900	Office equipment leases
18,331	Vehicle leases

38,325	Lease of electronic monitoring equipment
\$191,408	

**Landfill Fund:**

\$6,200	Furniture and communications equipment
12,000	Integrated Technology Equipment
5,000	Miscellaneous tools
106,300	Miscellaneous equipment rental
35,000	4 x 4 pickup truck to replace truck with high mileage.
250,000	Replacement purchase of a 1993 John Deere 650 dozer with a new model. Maintenance issues have jeopardized the reliability of the equipment. Total annual operation costs for this new equipment will not exceed current costs incurred for the same equipment.
254,000	Replacement purchase of a Caterpillar 225 track hoe currently in the fleet. Maintenance issues have jeopardized the reliability of the equipment. Total annual operation costs for this equipment will not exceed current costs incurred for the same equipment.
310,000	New Scale House and Double Truck Scales – This project will replace the existing scales which are approximately 15 years old and constantly need attention. Traffic patterns and flow will be improved with the addition of this facility. Operation of this new facility including utilities and maintenance will be approximately \$10,000 annually.
185,000	Installation of additional Landfill Gas Wells and Piping – This installation will assist the facility in controlling noxious odors as well as benefit the environment by collecting and treating greenhouse gasses. After the initial capital cost associated with this project, there should not be any major operational costs.
1,600,000	Landfill Gas to Energy Project – A one megawatt power station will be fueled by the landfill gas collected to generate electricity that will be used at the facility or be sold into the local power grid. The main components of this project include a one megawatt Landfill Gas fired internal combustion engine-generator set with controls, a Landfill Gas compression and treatment system to prepare the gas for combustion and power line upgrades and switchgear. Engineering estimates show an annual operation and maintenance cost of \$0.017 per k Wh generated. Economic analyses indicate a payback period of between six and ten years depending on availability of Federal Renewable Energy Portfolio Incentive (REPI) funds. A positive annual net cash flow of between \$200,000 and \$350,000 is estimated depending on the REPI availability for this first engine replacement. Studies show that over the life of the landfill, there will be enough methane gas produced to support up to five megawatts of electricity. This is a long term project with a life expectancy to last through the year 2080.
325,000	Truck Wash Rack – This is an area that will be utilized by vehicles that deliver waste to the facility during foul weather. The wash area will assist with the control of mud on the landfill and adjacent state roads. The wash rack will contain a high pressure wash bay and associated pumps and settling areas to remove mud from vehicles prior to leaving the facility. Anticipated operational costs are estimated at \$3,000 annually.
\$3,088,500	

**Division of Court Services Fund:**

\$1,600	Office furniture and communications equipment
5,154	Integrated Technology Equipment

24,100	Building and equipment leases
<u>\$30,854</u>	

**Shawneeland Sanitary District Fund:**

\$6,000	Equipment rental
75,000	Backhoe/Loader
15,000	Power Angle Snow Blade for Rubber Tire Loader
10,000	Replacement of snow plows on two trucks
75,000	Construction of an Aggregate/Salt Storage Building
100,000	Remodeling of mail house complex
<u>\$281,000</u>	

**Airport Operating Fund:**

\$16,000	Line Service Passenger/Baggage Cart
235,945	Building and equipment leases
<u>\$251,945</u>	

**Airport Capital Outlay Fund:**

\$1,600,000	Acquire land, parcels 47, 47A and 53 fee simple – Preliminary work to acquire three parcels along Bufflick Road was funded in FY 2006. Remaining funds will be used towards demolition of buildings. These properties are included in the current Twenty Year Master Plan and are to be acquired for noise abatement to meet Federal Aviation Administration design standards. 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 to be non-compatible with airport operations and encourages airports to resolve the non-compatibility through acquisition fee simple where feasible.
150,000	Upgrade Airfield Lighting – Design – Recent improvements at the airport have enhanced all-weather and night time operations capability. Included in these improvements was the recent installation and commissioning of the airport’s precision instrument landing system what has increased use of the airport by jet aircraft. Upgrade of the airfield lighting system will enhance the approach system into the Winchester Regional Airport providing pilots with faster traveling aircraft the ability to see the airport from a further distance.
200,000	Construction of Airfield Maintenance Facility – Airfield maintenance equipment is currently stored in old, wooden t-hangers that are deteriorating and throughout various other buildings around the airport creating manpower challenges. The building will have a large storage area as well as space to perform maintenance on equipment.
100,000	Renovation of General Aviation Terminal – Design Phase – Furnishings in the terminal building are over 15 years old. Lobby furniture has been cleaned and repaired to the point of replacement. Laminated surfaces, cabinets and countertops also need to be replaced. Completion of this project will decrease maintenance and repair costs in the operational budget.
48,725	General repairs – airfield maintenance
<u>\$2,098,725</u>	

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



# SCHOOL CAPITAL FUND

**DESCRIPTION:**

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

Various repairs on existing school buildings and land are planned in this fund for FY 2008.

**GOALS:**

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

**BUDGET SUMMARY:**

	FY 2006 Actual	FY 2007 Approved Budget	FY 2007 Estimated Budget	FY 2008 Adopted Budget	Increase (Decrease) FY 2007 App. To FY 2008	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	191,845	536,083	451,412	<b>770,000</b>	233,917	43.63%
Capital	1,123,530	129,618	1,532,395	<b>280,000</b>	150,382	116.02%
<b>TOTAL</b>	<b>1,315,375</b>	<b>665,701</b>	<b>1,983,807</b>	<b>1,050,000</b>	<b>384,299</b>	<b>57.73%</b>
Revenue:						
Fees	33,292	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	1,860,437	665,701	1,983,807	<b>1,050,000</b>	384,299	57.73%
<b>TOTAL</b>	<b>1,893,729</b>	<b>665,701</b>	<b>1,983,807</b>	<b>1,050,000</b>	<b>384,299</b>	<b>57.73%</b>
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.

**UPGRADE AIRFIELD LIGHTING:** Recent improvements at the airport have enhanced all-weather and night time operations capability. Included in these improvements was the recent installation and commissioning of the airport's precision instrument landing system which has increased use of the airport by jet aircraft. The FAA recommends that runways with precision approaches have high intensity runway edge lights (HIRLs) installed and that a 4-Box visual approach aid be installed on runways with jet operations.

**MAINTENANCE:** General maintenance will be provided for eligible Airport facilities including vegetation, lighting and navigation equipment, pavement upkeep and airfield maintenance.

## 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 2006 Actual	FY 2007 Approved Budget	FY 2007 Estimated Budget	FY 2008 Adopted Budget	Increase (Decrease) FY 2007 App. To FY 2008	
					Amount	%
<b>Costs:</b>						
Personnel	0	0	0	0	0	0.00%
Operating	11,331	15,000	22,989	15,000	0	100.00%
Capital	563,257	862,725	1,067,018	2,098,725	1,236,000	143.27%
<b>TOTAL</b>	<b>574,588</b>	<b>877,725</b>	<b>1,090,007</b>	<b>2,113,725</b>	<b>1,236,000</b>	<b>140.82%</b>
<b>Revenue:</b>						
Fees	0	0	0	0	0	0.00%
State/Federal	527,868	796,380	925,183	1,983,480	1,187,100	149.06%
Local	46,720	81,345	164,824	130,245	48,900	60.11%
<b>TOTAL</b>	<b>574,588</b>	<b>877,725</b>	<b>1,090,007</b>	<b>2,113,725</b>	<b>1,236,000</b>	<b>140.82%</b>
Full-time positions	0	0	0	0	0	0.00%

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

**Last Ten Fiscal Years**

<b>Fiscal Year</b>	<b># of Permits</b>	<b>Property Value</b>				
		<b>Commercial Industrial Construction</b>	<b># of Permits</b>	<b>Residential Construction</b>	<b>Commercial/Residential</b>	<b>Non-Taxable</b>
1997-98	171	20,757,146	1,047	51,975,748	2,847,729,208	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	285	38,068,839	2,004	261,259,393	5,390,315,685	432,754,600
2005-06	414	92,681,675	1,975	458,716,718	6,889,772,707	471,015,450
2006-07	359	128,808,706	1,379	147,735,312	7,354,880,957	492,786,750

Note: 2006-07 includes data for July 2006 through May 2007 only.  
 Source: Comprehensive Annual Financial Report, Frederick County, Virginia  
 Frederick County Inspections Department  
 Frederick County Commissioner of the Revenue

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



**Frederick County, Virginia**

**Assessed Valuation of All Taxable Property**

**Last Ten Fiscal Years**

<b>Fiscal Year</b>	<b>Real Estate</b>	<b>Personal Property</b>	<b>Machinery and Tools</b>	<b>Mobile Homes</b>	<b>Public Utilitiy</b>		<b>Total</b>
					<b>Real Estate</b>	<b>Personal Property</b>	
1997-98	2,847,707,041	448,951,343	164,129,903	27,322,566	177,085,001	1,446,296	3,666,642,150
1998-99	2,957,535,874	488,131,686	171,195,719	27,279,966	186,452,596	1,151,445	3,831,747,286
1999-00	3,052,227,934	562,969,701	194,433,899	25,338,868	193,267,067	1,014,175	4,029,251,644
2000-01	3,307,251,040	618,705,456	220,973,344	25,936,422	209,575,199	1,058,556	4,383,500,017
2001-02	3,512,434,751	662,564,655	231,920,311	27,888,418	208,166,364	1,448,563	4,644,423,062
2002-03	3,806,927,513	720,516,577	234,640,199	30,878,860	183,456,775	1,617,850	4,978,037,774
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	2,495,494	6,676,036,349
2005-06	6,889,772,707	943,249,786	256,643,746	32,189,875	177,919,118	1,508,096	8,301,283,328
2006-07	7,354,880,957	956,028,615	256,751,924	35,063,205	155,747,099	1,024,865	8,759,496,665

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

## Frederick County, Virginia

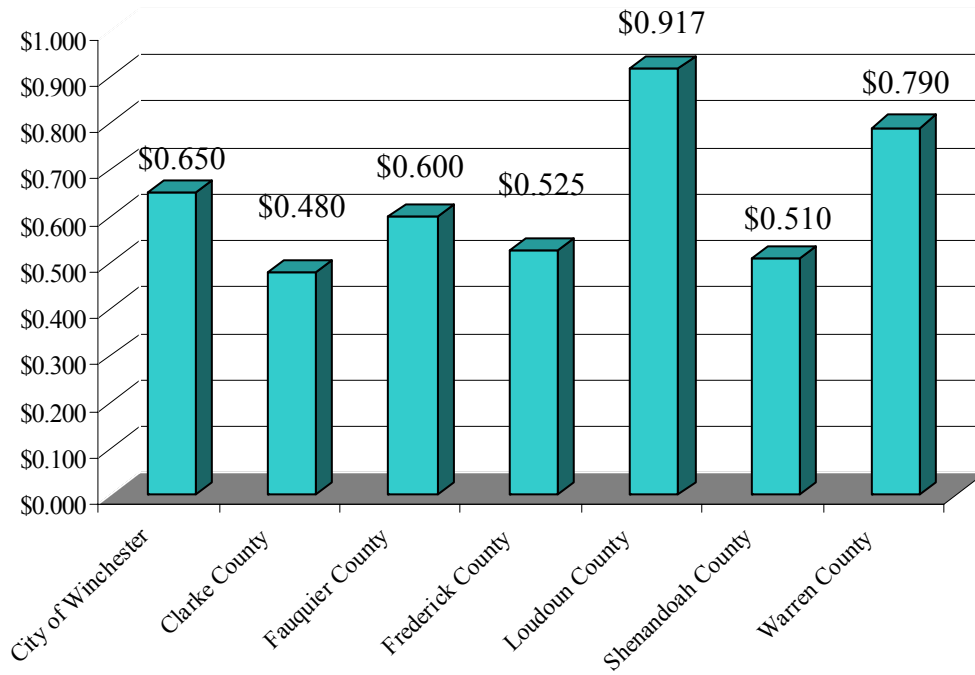
### Property Tax Rates

#### Last Ten Calendar Years

Calendar Year	Real Estate	Personal Property	Machinery and Tools	Mobil Homes	Public Utilities	
					Real Estate	Personal Property
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
2006	0.525	4.20	2.00	0.525	0.525	4.20
2007	0.525	4.20	2.00	0.525	0.525	4.20

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 30,2006**

	Governmental Activities	Business- Type Activities	Total	Component Units	
				School Board	Industrial Development Authority
<b>Assets:</b>					
Cash and cash equivalents	\$61,429,310	\$29,887,051	\$91,316,361	\$28,039,700	\$169,455
Receivables, net	12,013,608	908,700	12,922,308	350,255	7,687
Due from other governments	8,740,108	0	8,740,108	3,073,527	0
Intergovernmental loan	868,370	0	868,370	0	0
Prepaid expenses	4,645	0	4,645	0	1,925
Due from component unit School Board	5,946,292	0	5,946,292	0	0
Unamortized debt issuance costs	423,248	0	423,248	0	0
Capital Assets:					
Land and construction in progress	30,966,463	4,859,006	35,825,469	4,774,665	0
Other capital assets, net of accumulated depreciation	99,611,119	8,412,898	108,024,017	57,356,391	0
Capital assets, net	<u>\$130,577,582</u>	<u>\$13,271,904</u>	<u>\$143,849,486</u>	<u>\$62,131,056</u>	<u>\$0</u>
Total assets	<u>\$220,003,163</u>	<u>\$44,067,655</u>	<u>\$264,070,818</u>	<u>\$93,594,538</u>	<u>\$179,067</u>
<b>Liabilities:</b>					
Accounts payable and accrued expenses	\$3,490,427	\$638,409	\$4,128,836	\$14,907,651	\$0
Accrued interest payable	2,661,446	0	2,661,446	0	0
Claims payable	313,128	0	313,128	890,533	0
Unearned revenue	2,075,876	0	2,075,876	0	0
Amounts held for others	1,169,088	0	1,169,088	0	0
Due to primary government	0	0	0	5,946,292	0
Long-term liabilities:					
Due within one year	11,128,027	81,628	11,209,655	645,015	0
Due in more than one year	138,940,633	8,720,292	147,660,925	635,031	0
Total liabilities	<u>\$159,778,625</u>	<u>\$9,440,329</u>	<u>\$169,218,954</u>	<u>\$23,024,522</u>	<u>\$0</u>
<b>Net Assets:</b>					
Invested in capital assets, net of related debt	\$13,474,232	\$13,271,904	\$26,746,136	\$62,131,056	\$0
Restricted:					
Capital projects	0	0	0	2,747,565	0
Unrestricted	46,750,306	21,355,422	68,105,728	5,691,395	179,067
Total net assets	<u>\$60,224,538</u>	<u>\$34,627,326</u>	<u>\$94,851,864</u>	<u>\$70,570,016</u>	<u>\$179,067</u>

**Frederick County, Virginia**

**Demographic Statistics**

**Last Ten Calendar Years**

<b>Calendar Year</b>	<b>Population (1)</b>	<b>Per Capita Income (1) (2)</b>	<b>School Enrollment (3)</b>	<b>Unemployment Rate (1)</b>
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	27,233	10,676	1.7%
2001	61,200	28,129	10,683	2.7%
2002	62,600	28,371	10,774	2.9%
2003	64,200	28,891	11,029	3.4%
2004	66,224	30,336	11,343	2.7%
2005	68,809	31,887	11,742	2.1%
2006	70,575	N/A	12,549	2.6%

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

**Frederick County, Virginia**  
**Principal Real Property Taxpayers**  
**At June 30, 2006**

<u>Taxpayer</u>	<u>Type of Business</u>	<u>Assessed Valuation (1)</u>	<u>Percentage of Total Assessed Valuation</u>
Potomac Edision	Utility - Electric Power	\$85,891,931	1.22%
H. P. Hood, Inc.	Dairy Plant	34,969,300	0.49%
Verizon Virginia	Utility - Telephone	33,978,801	0.48%
Fort Collier Group	Industrial Park	28,591,400	0.41%
Home Depot, USA	Distribution	26,910,900	0.38%
Washington Gas Light	Utility - Gas	19,188,038	0.27%
GE Lighting	Incandescent Lamps	15,400,900	0.22%
WalMart	Retail	14,795,300	0.21%
Kohl's	Distribution	13,195,800	0.19%
Trex Company	Decking	12,996,300	0.19%
<b>Total</b>		<b>\$285,918,670</b>	<b>4.06%</b>
Total assessed valuation for all real property - 2006 calendar year assessment		\$7,039,282,589	100.00%

(1) Percentage of total assessed valuation is based on 2006 tax year assessed value for real property taxes.



## Frederick County, Virginia

### Miscellaneous Statistics

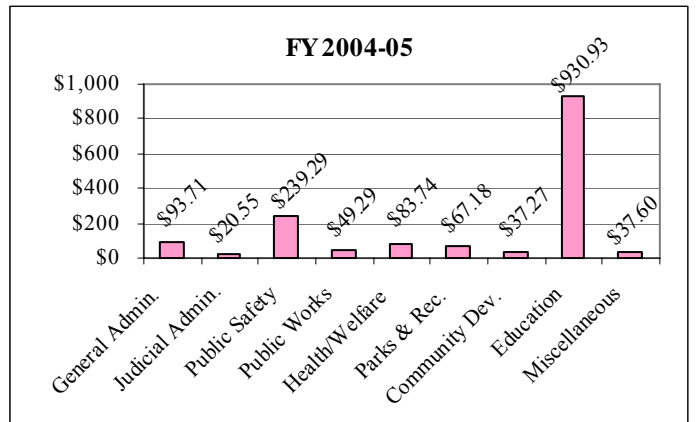
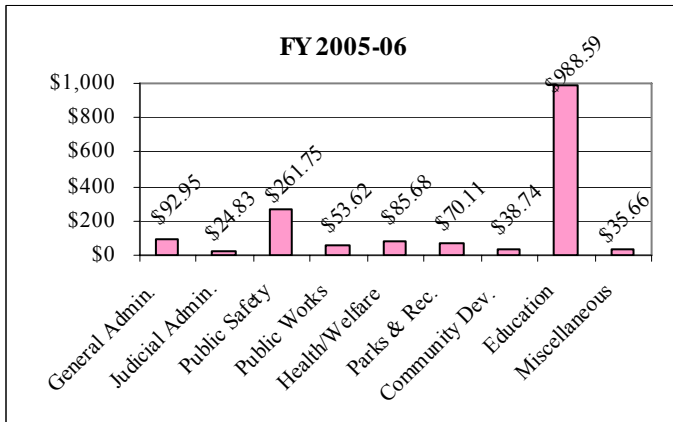
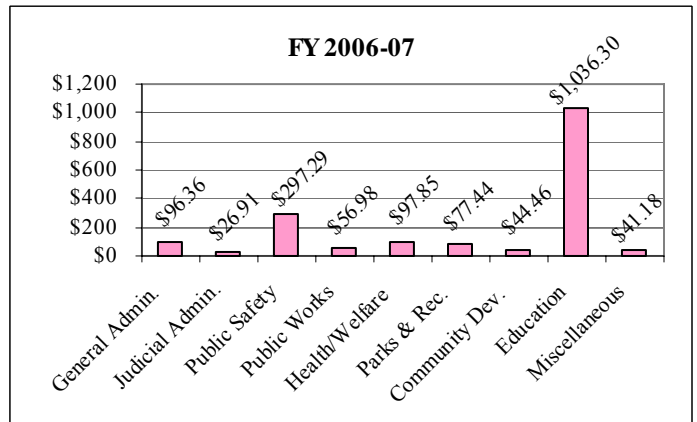
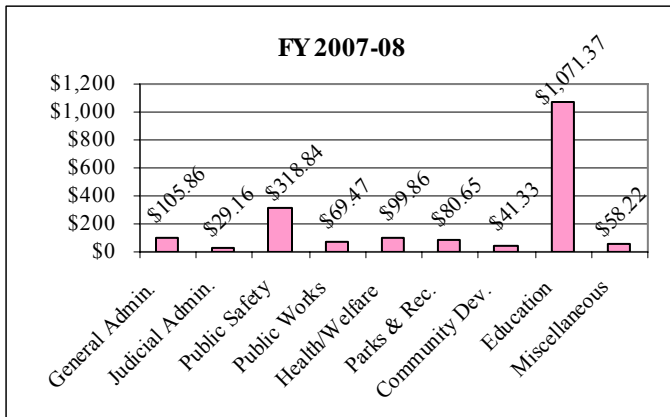
At June 30, 2007

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	91
Education:	Elementary Schools	11
	Middle Schools	4
	High Schools	3
	Technical/Vocational/Alternate Center	1
	Regional Special Education Facility	1
	Number of students	12,549
	Number of instructional personnel	1,477
Parks and Recreation:	Number of regional parks	2
	Total acreage	415
	Number of community parks	4
	Total acreage	14
	Number of Frederick County Public School Sites	21
	Total acreage	210
	Number of shelters	15
	Number of lakes	2
	Number of athletic fields	48
	Number of playgrounds	9
	Number of tennis courts	16
	Number of basketball courts	4
	Number of frisbee golf courses (18 holes)	1
	Number of swimming pools	2
Building Permits Issued:	(Includes mobile homes)	1,738
Employees:	(Full-time)	639

## FREDERICK COUNTY TAXPAYER COSTS

	General Fund FY 2007-08	Per Capita \$	% of Total
General Administration	\$7,470,931	\$105.86	5.65%
Judicial Administration	2,058,086	29.16	1.56%
Public Safety	22,502,389	318.84	17.01%
Public Works	4,902,593	69.47	3.71%
Health/Welfare	7,047,695	99.86	5.33%
Parks & Rec./Cultural	5,691,654	80.65	4.30%
Community Development	2,916,823	41.33	2.20%
Education (includes Debt Svc.)	75,612,246	1,071.37	57.15%
Miscellaneous	4,108,790	58.22	3.11%
	<b>\$132,311,207</b>	<b>\$1,874.76</b>	<b>100.00%</b>

Dollar amounts are based on an estimated population of 70,575 and a total General Fund budget of \$132,311,207.



## BUDGET GLOSSARY

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

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

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

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

<b>General Obligation Bonds:</b>	Bonds that finance a variety of public projects such as buildings and improvements; the repayment of these bonds is usually made from the General Fund, and these bonds are backed by the full faith and credit of the issuing government.
<b>Governmental Funds:</b>	The funds that report most of the county's basic services. The activities are supported primarily by property taxes and support such basic services as general administration, public safety, parks and recreation and community development.
<b>Grant:</b>	A contribution by a government or other organization to support a particular function. Grants may be classified as either categorical or block depending upon the amount of discretion allowed the grantee.
<b>Intergovernmental Revenue:</b>	Revenues from other governments, such as State and Federal government in the form of grants, entitlements, shared revenue or payments in lieu of taxes.
<b>Internal Service Fund:</b>	Funds used to account for the financing of goods or services provided by one department to another department.
<b>Inventory:</b>	A detailed listing of property currently held by the government.
<b>J. J. C.:</b>	Joint Judicial Center is the judicial facility located in downtown Winchester that is shared between the City of Winchester and Frederick County.
<b>Leachate:</b>	A solution formed by the percolation of a liquid such as the runoff caused by rain water percolating through the landfill.
<b>Line-Item Budget:</b>	A budget that lists each expenditure category (salary, materials, telephone service, travel, etc.) separately, along with the dollar amount budgeted for each specified category.
<b>Literary Loans:</b>	The Literary Fund of the Commonwealth of Virginia was created by the Virginia General Assembly to provide low interest rate loans to localities for the erecting, altering or enlarging school buildings. The Literary Fund is invested and managed by the Virginia Board of Education, as prescribed by law.
<b>Long-term Debt:</b>	Debt with a maturity of more than one-year after the date of issuance.
<b>Modified Accrual:</b>	Cash basis of accounting that recognizes payables in the accounting period in which the liability is incurred except for long-term debt, and receivables in the accounting period in which they become available and measurable.
<b>NAICS:</b>	North American Industrial Classification System – Structure which industries are aggregated.
<b>NCLB:</b>	No Child Left Behind – A federal act.

<b>Non-Revenue:</b>	Monies that are not generated from income producing activities. Examples are transfers from other funds, carry forward funds and proceeds from the sale of bonds.
<b>NREP:</b>	Northwestern Regional Education Program
<b>Object Code:</b>	An expenditure category, such as salaried, supplies or vehicles.
<b>Operating Budget:</b>	A budget which applies to all outlays other than capital outlays.
<b>Operating Fund:</b>	A fund restricted to a fiscal budget year.
<b>Performance Indicators:</b>	A measure or gauge of an accomplishment or the effectiveness.
<b>Personal Property:</b>	A category of property, other than real estate, so identified for purposes of taxation. It includes personally owned items, corporate property and business equipment. Examples include automobiles, motorcycles, trailers, boats, airplanes, business furnishings and manufacturing equipment. Goods held by manufacturers, wholesalers or retailers (inventory) are not included.
<b>Proffer:</b>	An offer of cash or property. This usually refers to property, cash or structural improvements offered by contractors in land development projects.
<b>Property Tax:</b>	Property taxes are levied on both real and personal property according to the property's valuation and the tax rate.
<b>Proprietary Funds:</b>	There are two types of proprietary funds: Enterprise Funds and Internal Service Funds. Enterprise Funds account for the financing of services to the general public where all or most of the operating expenses involved are recorded in the form of charges to users of such services. An example of an enterprise fund is the county's landfill. An internal service fund accounts for the financing of goods or services provided by one department or agency to other departments or agencies of the county government. An example of an internal service fund would be the health insurance fund.
<b>Proration:</b>	A system in which taxes are assessed proportionally during the year.
<b>Real Property:</b>	Real estate, including land and improvements, classified for purposes of tax assessment.
<b>Revenue:</b>	Funds that the government receives as income. It includes such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues and interest income.
<b>RCRA:</b>	Resource Conservation and Recovery Act
<b>SOL:</b>	Standards of Learning
<b>SOQ:</b>	Standards of Quality

- Special Revenue Fund:** 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.
- Tax Rate:** 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).
- Tipping Fees:** The cost for using the landfill; generally levied on tonnage of solid waste.
- User Fees:** 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.
- VPSA:** Virginia Public School Authority (VPSA) was created by the General Assembly of Virginia in 1962 for the purpose of supplementing the existing method of capital programs for public schools in the counties, cities and town of the commonwealth.



## INDEX

### A

---

Administration – summary, **64**  
Agency Funds – definition, **55**  
Airport Authority  
    Capital, **196**  
    Operating, **170-171**  
Ambulance and Rescue Service, **102**  
Animal Shelter, **125-126**  
Area Agency on Aging, **131**  
A. S. A. P., **164**  
Assessed Valuation, **198**

### B

---

Basis of Budgeting, **55**  
Basis of Financial Reporting, **54-55**  
Board of Supervisors, **65-66**  
Bonds  
    outstanding, **5**  
    School, **6**  
Budget  
    adoption, **1-2**  
    amendment, **2**  
    calendar, **4**  
    development, **i**  
    issues, **i**  
    policies, **ix-xii**  
    process, **i, 1**  
    Summary by Category, **11-13**  
Building Appeals Board, **151**  
Building Permits  
    issued, **197**  
    value, **197**  
Business-Type Activities, **54**

### C

---

Capital Expenses by Fund, **192-194**  
Capital Improvements Plan, **189-194**  
Capital Policies, **xi**  
Capital Projects  
    Airport Capital Fund, **196**  
    School Capital Fund, **195**  
Circuit Court, **87**  
Clearbrook Park, **142**  
Clerk of the Circuit Court, **90-91**  
Commissioner of the Revenue, **72-73**  
Commonwealth Attorney, **94-95**  
Community College, **136**

Community Development – summary, **145**  
Component Units, **54**  
Consolidated Services Fund, **185**  
Cost of Living, **62**  
County Administrator, **67-68**  
County Office Buildings, **124**  
Crime Rate, **62**

### D

---

Debt Limit, **xi, 3**  
Debt Management Policies, **xi, 3**  
Debt Service  
    Fund, see Schools  
Demographic Statistics, **201**  
Division of Court Services  
    A.S.A.P., **164**  
    Administration, **165**  
    Detox Center, **166**  
    Detox Center- local contribution, **93**  
    Old Dominion Community  
        Corrections, **167**

### E

---

Economic Development, **148-149**  
Electoral Board, **83**  
Employees  
    Number of, **203**  
Employment Trends, **61**  
Engineering, **116-117**  
Enterprise Fund – definition, **55**  
Expenditure Analysis, **8, 11-13, 16**  
Expenditures by Source, **16-19**  
Extensions, **156-157**

### F

---

Fiduciary Fund – definition, **55**  
Finance Department, **76-77**  
Financial Management Policies, **ix-xii**  
Fire and Rescue Department, **109-110**  
Food Service  
    see School  
Fund Balance  
    policy, **52**  
    projected, **53**  
    Statement, **51-53**  
Fund Summary, **11-13**

## INDEX

### G

---

General District Court, **88**  
General Fund  
    revenue analysis, **25**  
    revenue comparison, **24**  
    revenues, **23-50**  
Geographic Information Systems, **80-81**  
Glossary, **205-210**  
Governmental Funds – definition, **55**  
Gypsy Moth/Biosolids, **153**

### H

---

Handley Library, **62, 144**  
Harriet S. Sides Trust Fund, **184**  
Health and Welfare – summary, **127**  
Health Department, **128**  
History, **57-59**  
Human Resources, **69-70**

### I

---

Indebtedness – long-term, **6**  
Independent Auditor, **71**  
Information Technology, **78-79**  
Inspections  
    Department of, **106-107**  
    Permits issued, **197**  
Internal Service Fund – definition, **55**  
Investment Policies, **xii**

### J

---

Judicial Administration – summary, **86**  
Juvenile and Domestic Relations Court, **89**  
Juvenile Court Probation, **104-105**

### L

---

Landfill  
    Fund, **161-162**  
    tipping fees, **18**  
Larrick Trust Fund, **184**  
Law Library, **92**  
Litter Control, **121**  
Lord Fairfax Community College, **136**

### M

---

Maintenance Department, **122-123**  
Medical Care, **62**  
Medical Examiner, **108**

### N

---

Northern Shenandoah Valley  
    Regional Commission, **152**  
Northwestern Community Services, **129**  
Northwestern Regional Adult  
    Detention Center, **159-160**  
NREP Operating Fund, **186**  
NREP Textbook Fund, **187**

### O

---

Organization of Funds, **20-22**  
Organizational Chart – County, **xiii**

### P

---

Parks  
    Administration, **139**  
    Maintenance, **140**  
Parks, Recreational & Cultural – summary,  
    **62-63, 137**  
Part-time Personnel, **16**  
Per Capita Income, **201**  
Personal Property Taxes, **iv, 26, 199**  
Physical Characteristics – County, **59**  
Planning and Development, **146-147**  
Population, **59-60, 201**  
Principal Taxpayers, **202**  
Private Purpose Trust Funds, **55**  
Programmatic Goals, **ix-x**  
Property Tax  
    rates, **iv, 26, 199**  
    relief, **132**  
Proprietary Fund – definition, **55**  
Public Assistance, **135**  
Public Safety – summary, **98**  
Public Safety Communications, **111-112**  
Public Safety Contributions, **103**  
Public Works – summary, **113**

## INDEX

---

### Q

---

Quality of life, **61-63**

---

### R

---

Real Estate Taxes, **iv, 26, 199**

Recreation Centers, **141**

Refuse

Collection, **118-119**

Disposal, **120**

Regional Library, **144**

Registrar, **84-85**

Reserve Fund Policies, **xii**

Revenue

Airport Authority, **40**

Airport Capital, **50**

Analysis, **7, 9, 24, 25**

Consolidated Services, **42**

Detention Center, **36**

Division of Court Services, **38**

General Fund, **9, 23-35**

Landfill Fund, **37**

NREP Operating, **49**

NREP Textbook, **49**

School Debt Service, **46**

School Capital, **46**

School Food Service, **47**

School Operating, **41-46**

School Textbook Fund, **48**

Shawneeland Sanitary District, **39**

Trust Funds, **48**

Unemployment Fund, **50**

Road Administration, **114**

---

### S

---

School

Administration, **176**

Attendance & Health Services, **176**

Capital Fund, **195**

Consolidated Services, **185**

Debt Service, **180**

Enrollment, **60, 201, 203**

Facilities, **179**

Food Service, **182**

Instruction, **175**

NREP Operating, **186**

NREP Textbook, **187**

Operation & Maintenance Services,  
**178**

Pupil Transportation, **177**

Summary, **60, 173**

Textbook Fund, **183**

Transfers, **181**

Trust Funds, **184**

Shawneeland Sanitary District, **168-169**

Sherando Park, **143**

Sheriff, **99-100**

Social Services Administration, **133-134**

Soil & Water Conservation District, **154-155**

State and Local Hospitalization, **130**

Statement of Net Assets, **200**

Street Lights, **115**

---

### T

---

Treasurer, **74-75**

Tax Exempt Organizations, **27**

Taxes

Real Estate, **iv, 26, 199**

Personal Property, **iv, 26, 199**

Taxpayer Costs, **204**

Transfers

General Operating Fund, **158**

School, **181**

Textbooks, see School

---

### U

---

Unemployment

Compensation, **172**

Rate, **61, 201**

Unfunded Requests, **v**

---

### V

---

Victim/Witness Program, **96-97**

Volunteer Fire Departments, **101**

---

### Z

---

Zoning Board, **150**