

# Frederick County, Virginia



## 2010-2011 Annual Budget

# **FREDERICK COUNTY, VIRGINIA**

## **BOARD OF SUPERVISORS**

**2010-2011**

**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**

**Gary A. Lofton**  
*Board Member*  
**Back Creek District**

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

**Christopher E. Collins**  
*Board Member*  
**Red Bud District**

# FREDERICK COUNTY, VIRGINIA

## OFFICIALS

2010-2011

John R. Riley, Jr. ....	County Administrator
Kris C. Tierney .....	Assistant County Administrator
Cheryl B. Shiffler .....	Finance Director
Harvey E. Strawsnyder, Jr. ....	Public Works Director
Timothy L. Welsh .....	Fire and Rescue Services Director
LeeAnna D. Pyles .....	Public Safety Communications Director
Paula A. Nofsinger .....	Human Resources Director
Marcus D. LeMasters .....	Information Technology Director
Charles B. Tyson .....	Management Information Systems Director
Eric R. Lawrence .....	Planning and Development Director
Patrick E. Barker .....	Economic Development Director
Jason L. Robertson .....	Parks and Recreation Director
Bruce R. Conover .....	Regional Jail Administrator
Ellen E. Murphy .....	Commissioner of the Revenue
C. William Orndoff, Jr. ....	Treasurer
Glenn R. Williamson .....	Commonwealth Attorney
Robert T. Williamson .....	Sheriff
John R. Prosser .....	Judge of the Circuit Court
David S. Whitacre .....	Judge of the General District Court
Elizabeth Kellas .....	Judge of the Juvenile and Domestic Relations Court
Rebecca P. Hogan .....	Clerk of the Circuit Court
D. Scott Anderson .....	Court Services Director
Gwen Monroe .....	Social Services Director
Phillip Roby .....	Social Services Board Chairman
David Crabtree .....	Health Department District Administrator
Robert P. Mowery .....	Sanitation Authority Chairman
Uwe E. Weindel .....	Engineer/Director Sanitation Authority
Karen Ridings .....	Frederick County Extension Agent
Richard S. Miller .....	General Registrar
Patricia Taylor .....	Superintendent of Schools



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Frederick County  
Virginia**

For the Fiscal Year Beginning

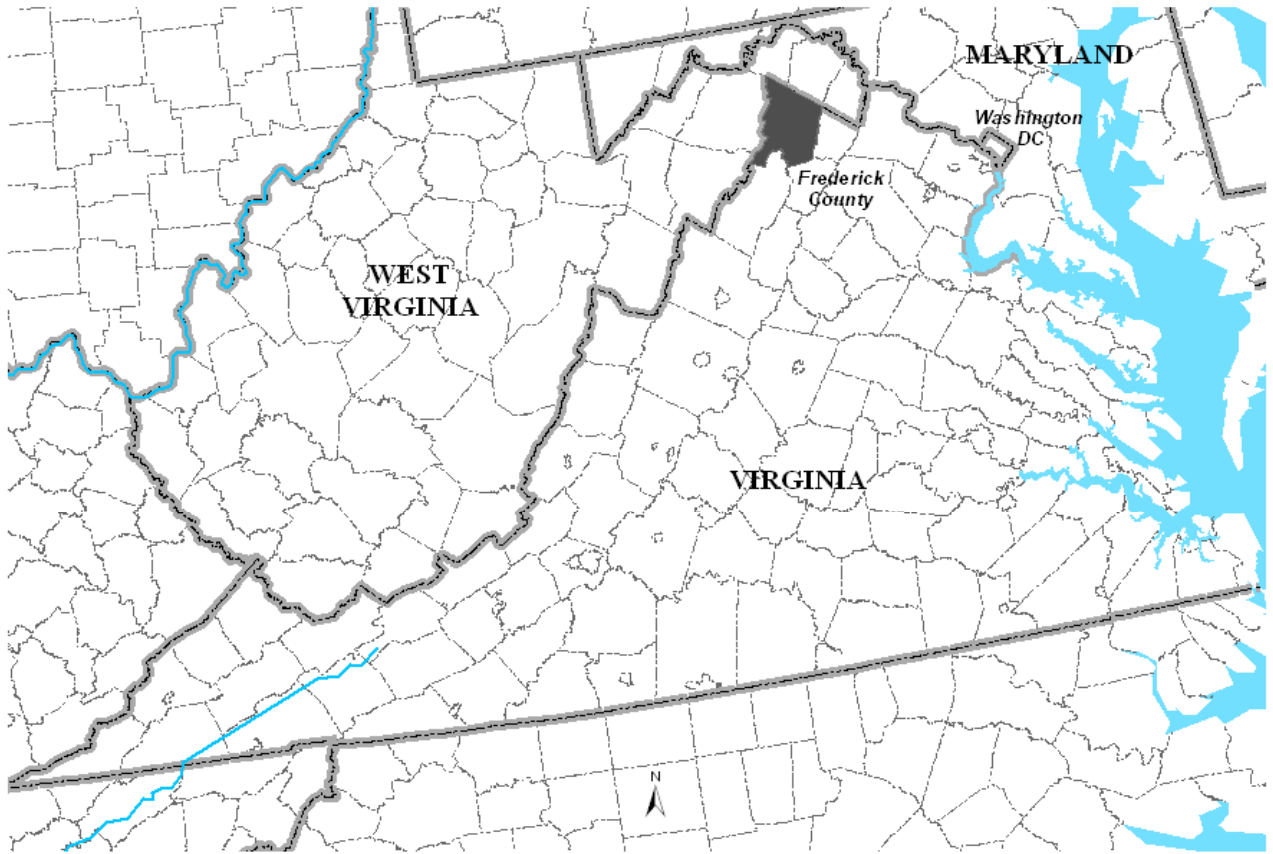
**July 1, 2009**

President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Frederick County, Virginia for its annual budget for the fiscal year beginning July 1, 2009. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communications device.

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



**FREDERICK COUNTY, VIRGINIA**  
**ANNUAL BUDGET**  
**FISCAL YEAR 2010-2011**

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# Budget Message



Old Frederick County Courthouse  
Winchester, Virginia



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

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July 1, 2010

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 2010-2011. 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. Local revenue shortfalls, decreasing revenue from the Commonwealth, and public schools and public safety concerns, are just a few of the areas that needed to be addressed. The commitment of the Board of Supervisors, the School Board and county staff has allowed us the opportunity to continue to provide necessary services with a low real estate tax rate in comparison to surrounding localities. With this commitment in mind, we have produced a budget that recognizes limited revenue sources, conservative expenditures and the needs of Frederick County citizens.

**FY 2011 Budget Process, Development and Issues**

The beginning of the FY 2011 budget process started with the knowledge that the best case scenario available for the new budget year would be present level funding. Upcoming known expenditure increases included Virginia Retirement System, health care, utilities, positions that would not be available for freeze, continued need for replacement of patrol vehicles, and critical areas that needed to be addressed in Information Technology. A directive was given in December 2009 to department heads and constitutional officers to provide the impact that current FY 2010 level funding for FY 2011 would have on their respective departments and offices. Some areas of concern raised were:

<b>Department</b>	<b>Impact/Concern</b>
Commissioner of the Revenue	Possible postage shortage
Information Technology	Necessary hardware/software upgrades
	Uninterrupted Power Supply upgrade
Registrar	Possible redistricting expenses
Fire and Rescue	Forest Fire Extinction Service increase
	Radio Equipment replacements
	Staffing shortage
Animal Shelter	Utility cost increase
Parks and Recreation	Equipment maintenance concerns

News was received that the Commonwealth of Virginia had a \$4 billion budget shortfall to contend with for the 2010-2012 biennium. The Governor chose to preserve Personal Property Tax Relief to localities and offset this cost with additional cuts. This preservation meant cuts to Compensation Board funding for Frederick County's constitutional offices. In February 2010, the reduction to constitutional offices was estimated to be \$1,156,415. The reduction was allocated to the General Fund constitutional offices as follows:

<b>Department</b>	<b>Reduction</b>
Sheriff	( 655,730)
Commonwealth Attorney	( 96,732)
Clerk of the Circuit Court	( 131,065)
Treasurer	( 116,585)
Commissioner of the Revenue	( 156,303)
	(1,156,415)

In March 2010, the House and Senate voted to restore a considerable amount to the constitutional offices. The reduction to General Fund constitutional offices totaled \$224,838 and was allocated as follows:

<b>Department</b>	<b>Reduction</b>
Sheriff	( 69,572)
Commonwealth Attorney	+ 16,126
Clerk of the Circuit Court	(102,110)
Treasurer	( 47,139)
Commissioner of the Revenue	( 22,143)
	(224,838)

From the start of budget discussions, the Board of Supervisors agreed to no tax increases for county citizens. The goal and objectives of the FY 2011 budget year were very similar to the previous budget year which were reflective of the current economic state and the direction given by the Board of Supervisors. The goal was to operate with a decrease in local tax funded expenditures and prioritize limited resources to meet citizen need for services, programs, and facilities. While meeting this goal, the following objectives were considered:

- Maintain real estate and personal property tax rates to put no additional financial burden on the citizens of Frederick County.
- Maintain an appropriate fund balance that focuses on the long-term and positions the County well for future recovery and growth.
- Continue the delivery of core services.
- Continue investment in education.

Revenues for the General Fund were budgeted for the most part at current levels. Because of this level revenue funding, the General Fund had a \$1.9 million shortfall to meet. In order to meet this shortfall, the following cost cutting measures were put into place:

- ▶ Staff compensation frozen.
- ▶ Elimination of non-essential vacant positions.
- ▶ Reduce overtime.
- ▶ Suspension of tuition assistance, career development programs and career incentives.
- ▶ Suspension of employee of the month rewards.

- ▶ Travel/Training significantly reduced.
- ▶ Reduced office expenses.
- ▶ Contributions to outside agencies reduced.
- ▶ Reduced Gypsy Moth spraying.

The reductions in operating costs were not “across the board” to all county departments. Individual departmental needs were considered and reductions were made in those areas that have experienced workload reductions. Contributions to outside agencies were either reduced by 10% or eliminated entirely. All capital equipment and construction projects have been delayed again for a second year.

A public hearing on the tax rates was held on March 24, 2010 to little fanfare. The tax rates were adopted at that same meeting. The county held a public hearing on the proposed FY 2011 budget on April 14, 2010. The public hearing consisted of nine speakers; two speakers voiced concerns for school funding, six speakers expressed concerns for reduced funding to the Shenandoah Area Agency on Aging, and one speaker concerned about eliminated funding for the Bluemont Concert Series.

The adoption of the FY 2010-2011 budget occurred on April 28, 2010.

Several changes occurring in the General Fund and School System budgets in FY 2011 are as follows:

#### **General Fund**

- ▶ Twelve positions not refilled due to attrition or cut-backs.
- ▶ Decreases of 10% to most county contributions to outside agencies.
- ▶ Increase of 17% in health insurance premiums absorbed by the health insurance fund.
- ▶ Level county funding for the “Starting Point” Public Inebriate Center.
- ▶ No merit or cost of living increases for county employees.

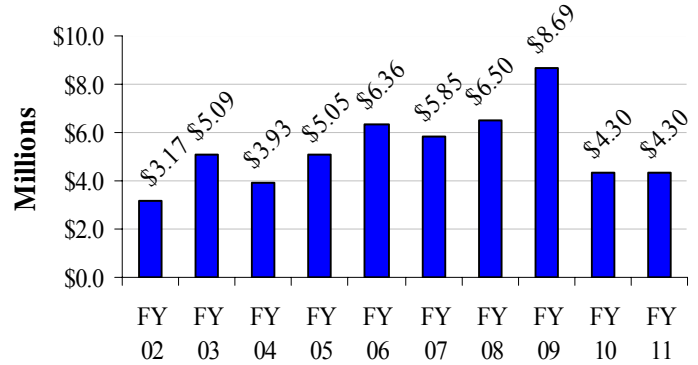
#### **School Funds**

- ▶ Continued salary freeze for FY 2011 for teachers, administrators, and support staff (second consecutive year of no cost of living increase or salary scale enhancement).
- ▶ Reduced the budget by 14.6 full-time equivalent positions including teachers, bus drivers, and instructional classroom aides through attrition.
- ▶ Altered funding of health insurance benefit for employees changing from a co-pay plan to a co-pay/deductible plan.
- ▶ Reduced funding for school buses, replacement technology equipment, instructional supplies, departmental budgets, and the high school sports program.
- ▶ Implemented a “pay to participate” fee for high school athletes - \$75 per athlete and per sport.
- ▶ Eliminated the 9<sup>th</sup> grade sports program.
- ▶ Increased student parking fees from \$40 to \$75.

- ▶ Obtained one-time funding from debt service re-financing credit to replace/repair Frederick County Middle School roof, upgrade Indian Hollow Elementary School waster-water facility, replace some school buses, and address other capital projects as needed.

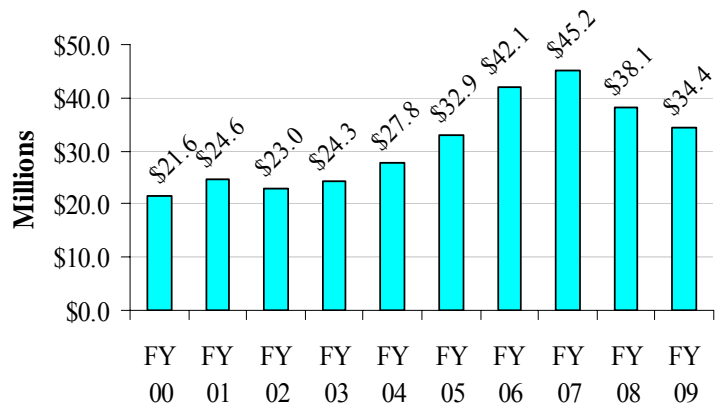
The Board of Supervisors approved FY 2011 General Fund allocations to the school operating fund of \$56.6 million and \$14.6 million to the school debt service fund, which is the same level of funding as FY 2010. The General Fund budget decreased by \$467,000 from FY 2010, which includes the transfers to school operating and school debt. In order to support this budget, \$4.3 million was utilized from fund balance. This is the same amount taken from fund balance to balance the budget in FY 2010. A fundamental objective for the Board of Supervisors is to keep fund balance at a safe and manageable level. The chart to the right shows a ten year history of the use of fund balance to balance the county budget

**Use of Fund Balance to Balance Budget**



The General Fund has remained at a manageable level for the past decade. There has been a fifty-nine percent increase in fund balance over the last ten years. With a larger tax base comes a higher fund balance. Fund balance was at its highest during the construction boom in FY 2006 and FY 2007.

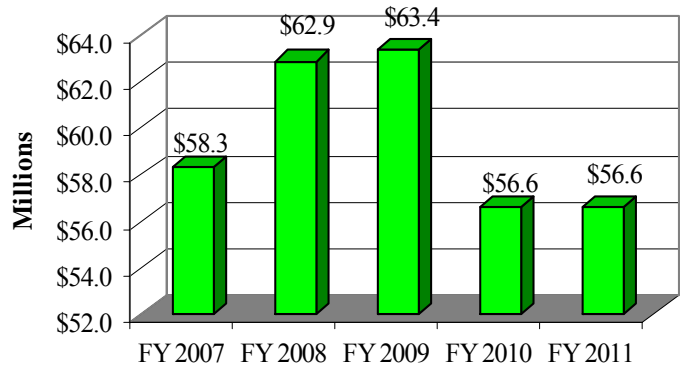
**General Fund Balance at June 30**



**County Expenditures**

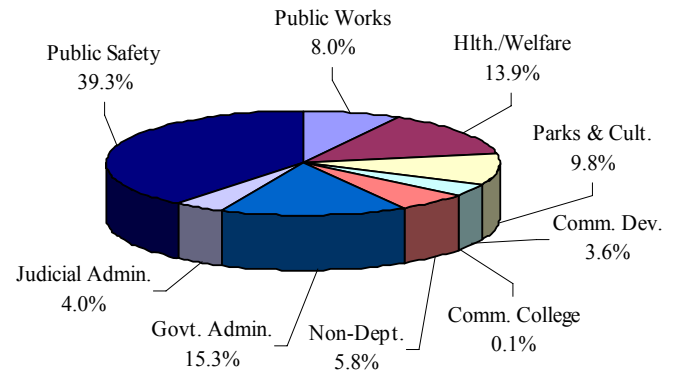
The total county budget for FY 2011 is \$232 million, a decrease of 4.5% from the FY 2010 adopted budget. This figure does not include transfers made between various funds. The transfer from the General Fund to the School Operating Fund equals \$56,637,668, which is the same level of funding as FY 2010. Looking back five years, the transfer to the School Operating Fund has actually decreased 3%, or \$1,665,478. Another transfer occurs between the General Fund and the Regional Jail Fund. This contribution totals \$3,388,830, a 28% increase, or \$744,252, compared to FY 2010. This transfer has increased 55% or \$1,207,000 over the last five years.

**Transfer to School Operating Fund**



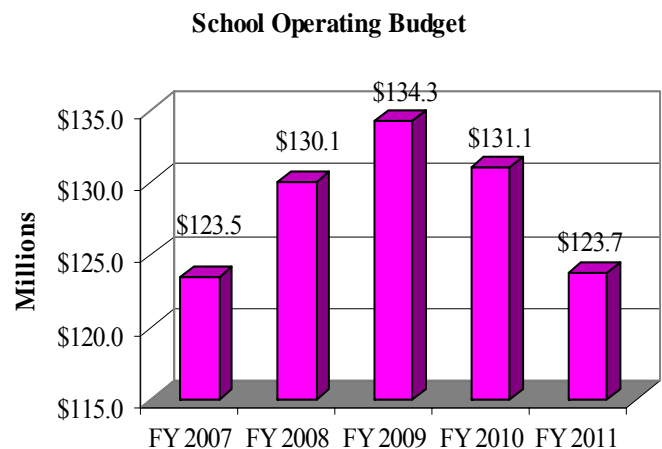
## General Fund

The General Fund budget totals \$50.9 million, excluding school, jail, and court services transfers, a decrease of 2.3%, or \$1,211,730 from FY 2010. Of that amount, \$718,989 attributed to salary and fringe decreases due to vacant positions not being filled for FY 2011. General Fund expenditures have increased 3.8% or \$1.8 million over the past five years.



## School Operating Fund

The School Operating Budget for FY 2011 is \$123 million which is a decrease of 5.7% from FY 2010. Over the past five years, the School Operating Fund has increased .1%, or \$158,000. This budget is based on a projected student enrollment of 13,161. Student enrollment has risen by 1,171 from September 2005 to September 2009. Over the last ten years, student enrollment has increased 22% or 2,375 students.



## 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 as approved by the county Board of Supervisors unless noted otherwise. Appropriation is approved as the projects are initiated.

- Construction of a new Transportation Facility is at the top of the Capital Improvements Plan. Transportation operation, along with projected growth requires a larger site and more facility space. Project estimates will be determined when design and scoping of the projects are complete.
- Land acquisition for and construction of a replacement Frederick County Middle School is planned in a more western location. The current facility opened in 1965 and is located within the City of Winchester beyond the geographic area of the district it serves. Structural and system renovations are necessary and design changes needed to accommodate middle school programming, but feasibility and cost to renovate is cost prohibitive.

- Land acquisition and construction of the county’s 4<sup>th</sup> high school is scheduled to occur during fiscal year 2011. High school student enrollment projections will exceed existing building capacity by over 250 students in the fall of 2014. Construction should begin in July 2011 to accommodate a fall 2014 opening.
- Renovations and upgrades are scheduled for Robert E. Aylor Middle and James Wood High Schools. Project estimates will be determined when design and scoping of the projects are complete.
- Renovations and additions are scheduled for Bass Hoover Elementary School. This facility was built in 1975 using the open education design concept that was accepted at the time and was less expensive to build. The building system has aged to the point that it needs to be upgraded through redesign and replacement. Properly sized and outfitted classrooms need to replace the cluttered, unsecured classrooms without walls.
- Land acquisitions for the construction of the county’s 5<sup>th</sup> middle school and 12<sup>th</sup> and 13<sup>th</sup> elementary schools are also on the schools’ CIP listing.

### County Revenues

The tax rates are assessed as follows:

Real Estate	\$.51 per \$100
Personal Property	\$4.86 per \$100
Business & Occupational	
Retail	\$.20 per \$100
Contractors	\$.16 per \$100
Professional Services	\$.58 per \$100
(calculated on gross receipts)	
Wholesale (calculated on purchases)	\$.05 per \$100
Machinery and Tools	\$2.00 on declining values

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

The FY 2011 revenue plan includes the use of \$4.3 million of the county’s projected unreserved fund balance. The June 30, 2009 fund balance is projected to reach approximately \$ 31.3million. At July 1, 2009, this amount will be reduced to approximately \$ 22.6 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 \$12.6 million or approximately 45 days of operating funds.

### Unfunded Requests/Delayed Goals and Initiatives

The FY 2010-2011 budget meets the growing needs of a growing community. However, several budget needs went unfunded. To name a few:

- Delay in refilling positions in the departments of Sheriff, Fire and Rescue, Public Safety Communications, Parks and Recreation, Commissioner of the Revenue, Social Services, and Jail.
- Limited Information Technology support to buildings and offices outside of the main general government complex.
- Delays in upgrades and adjustments to the county’s information technology systems and networks.



- Elimination or reduction of Sheriff's Office personnel assisting with special events such as Shenandoah Apple Blossom Festival, Fourth of July festivals, Neighborhood Watch meetings and Board of Supervisors meetings.
- Reduced hours for the Public Inebriate Center from a 24/7 operation to a Friday morning through Monday morning operation. These reduced hours may increase the workload for the court system and jail.
- Replacement of radio communications equipment for Fire and Rescue.
- Delay in upgrades and renovations to the Old Gainesboro Elementary School.
- Furniture and ADP equipment for various departments.
- Continued reduced hours of operation at compactor sites throughout the county.
- Reductions of 10% to most outside agency contributions.
- Reductions in travel to meetings and workshops.
- Reduced quality of athletic fields at Clearbrook and Sherando Parks and public school facilities.
- Replacement vehicles for Sheriff, Fire and Rescue, Parks and Recreation, and Social Services.

Since Frederick County Public Schools is projected to receive \$7.4 million less in available revenue from all sources for operations, the items that were eliminated, reduced, or delayed from the budget include the following:

- Froze salaries for teachers, administrators and support staff for the second consecutive year.
- Decreased the number of classroom teachers which increased class sizes.
- Decreased the number of support staff.
- Reduced instructional and departmental supplies/services, replacement and new buses, and replacement technology equipment.
- Implemented a \$75 "pay to participate" fee for high school sports participants – per athlete and per sport.
- Reduced school board funding for the high school sports program.
- Delayed implementation of a full day kindergarten program.
- Delayed funding to maintain/improve K-12 pupil-teacher ratios.
- Delayed staffing needs as identified by the division staffing standards template.
- Delayed improvement of salaries and benefits for all employees based on survey data and recruiting/retaining experience.
- Delayed funding of an adequate technology replacement plan.
- Delayed funding of an adequate school bus fleet replacement plan.

### **Future Goals**

In order for Frederick County to provide the highest quality of services to all citizens, the following long-term and short-term goals have been established:

- Preserve and enhance natural resources.  
Strategy: Implement plans that concentrate on preserving historic sites and natural resources.
- Provide adequate public utility infrastructure to support the present and future needs of the county.  
Strategy: Work with county utility agencies to include monitoring demand of service and the availability of services to all areas.
- Establish and implement policies that maintain a high quality of life for citizens at the least possible cost.  
Strategy: Continue to provide and improve services to county residents such as recreational activities, refuse collection sites and enhanced public safety.
- Maintain a fund balance that assures a positive cash flow.  
Strategy: Monitor fund balance on a regular basis.

- Promote economic development to improve the current residential/business tax ratio.  
Strategy: Promote economic development incentives to attract businesses/industries to the Frederick County area.
- Enhance and perfect the public safety element within the county.  
Strategy: Improve fire and rescue volunteer program and support continued public safety training.
- Keep abreast of any potential significant changes to cyclical revenue sources.  
Strategy: Monitor monthly county revenue sources such as sales tax, Development Revenue Fees, and building permits.
- Improve and maintain the momentum of Geographic Information System (G.I.S.) growth and development in Frederick County.  
Strategy: Provide improved, easy-to-use format for citizens and develop in-house training programs.
- Continue to upgrade the county's web site for increased accessibility for county residents.  
Strategy: Improve county department web pages with the accessibility of applications, registration forms and payment options for county citizens.
- Improve quality security at county facilities.  
Strategy: Update lighting, key access and entrance doors for increased safety.
- Maintain and improve the planning process in order to manage growth and development in Frederick County.  
Strategy: Modify the Comprehensive Policy Plan format and review process.
- Prepare coordinated plans for community facilities.  
Strategy: Improve the quality and accuracy of the five-year Capital Improvements Plan for major capital facilities to include increased coordination and cooperation between various county departments.

### **Working For The Future**

Increasing the industrial/business tax base in an effort to minimize the tax burden on residents continues to be a top priority. Despite the economic downturn experienced throughout the United States and the World, a number of existing businesses expanded their facilities in Frederick County. The combined efforts of World Color (USA), LLC (formerly Quebecor World), Thermo Fisher Scientific, and Annandale Millwork and Allied Systems Corporation resulted in a total investment of \$51.6 million and the creation of 103 new jobs. The United States Army Corps of Engineers established a new Trans-Atlantic Division to be headquartered in its Frederick County facility. This newly created division will have 57 employees.

Retail business continues to grow within the county. The Alamo theater chain opened a new theater in the Kernstown area in late 2009.

Growth in Frederick County has slowed over the past year. Housing permits reached an all-time high in August 2005 in Frederick County with 285 permits issued during that month. Housing construction continues to decline with 18 residential building permits issued in May 2010. The chart on page 200 gives a yearly comparison of the number of building permits issued. According to the United States Census Bureau, the population in 2010 in Frederick County will be as high as 77,864. Population in the county is anticipated to creep up to 95,648 by 2020 and much higher in 2030 with an estimate of 114,500 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

## ***Frederick County, Virginia Vision Statement***

***Insuring the quality of life of all Frederick County citizens by preserving the past and planning for the future through sound fiscal management.***

## **Frederick County, Virginia Core Values**

- A government that is accountable and dedicated to providing responsible stewardship for county funds and to insure the citizens receive the best services possible for the funds expended.
- A government concerned with long range planning that protects our rural heritage and directs its future growth through planned infrastructure.
- A government concerned with expanding commercial and industrial tax base in order to insure a viable and thriving economy.
- A government that looks to the future and implements plans to insure that the quality of life for future generations is preserved.
- A government that emphasizes a quality education through a cooperative effort with the school board.
- A government that recognizes the importance of maintaining a highly trained public safety program to provide efficient services and protection to county citizens.
- A government that promotes the spirit of cooperation with its regional local government partners and, in particular, the City of Winchester.
- A government unit based on honesty, trust, integrity, and respect that understands the importance of clear communication and a willingness to listen.

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

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

### **Direction For The Future**

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

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

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

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

### **Programmatic Goals**

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

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

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

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

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

### **Policy Goals**

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

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

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

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

**B. Revenue Policies**

- The county will try to maintain a diversified and stable revenue system to shelter it from short run fluctuations in any one revenue source.
- The county will estimate all revenues by an objective analytical process.
- The county will maintain sound appraisal procedures to keep property values correct. Property will be assessed at 100% of fair market value. Property is currently reassessed every four years. Beginning with assessment year 2009, reassessments will be conducted biannually.
- The county will follow an aggressive policy of collecting tax revenues. Tax collections will take advantage of all available legal enforcement powers.

**C. Debt Management Policies**

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

**D. Capital Policies**

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

**E. Reserve Fund Policies**

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

**F. Investment Policies**

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

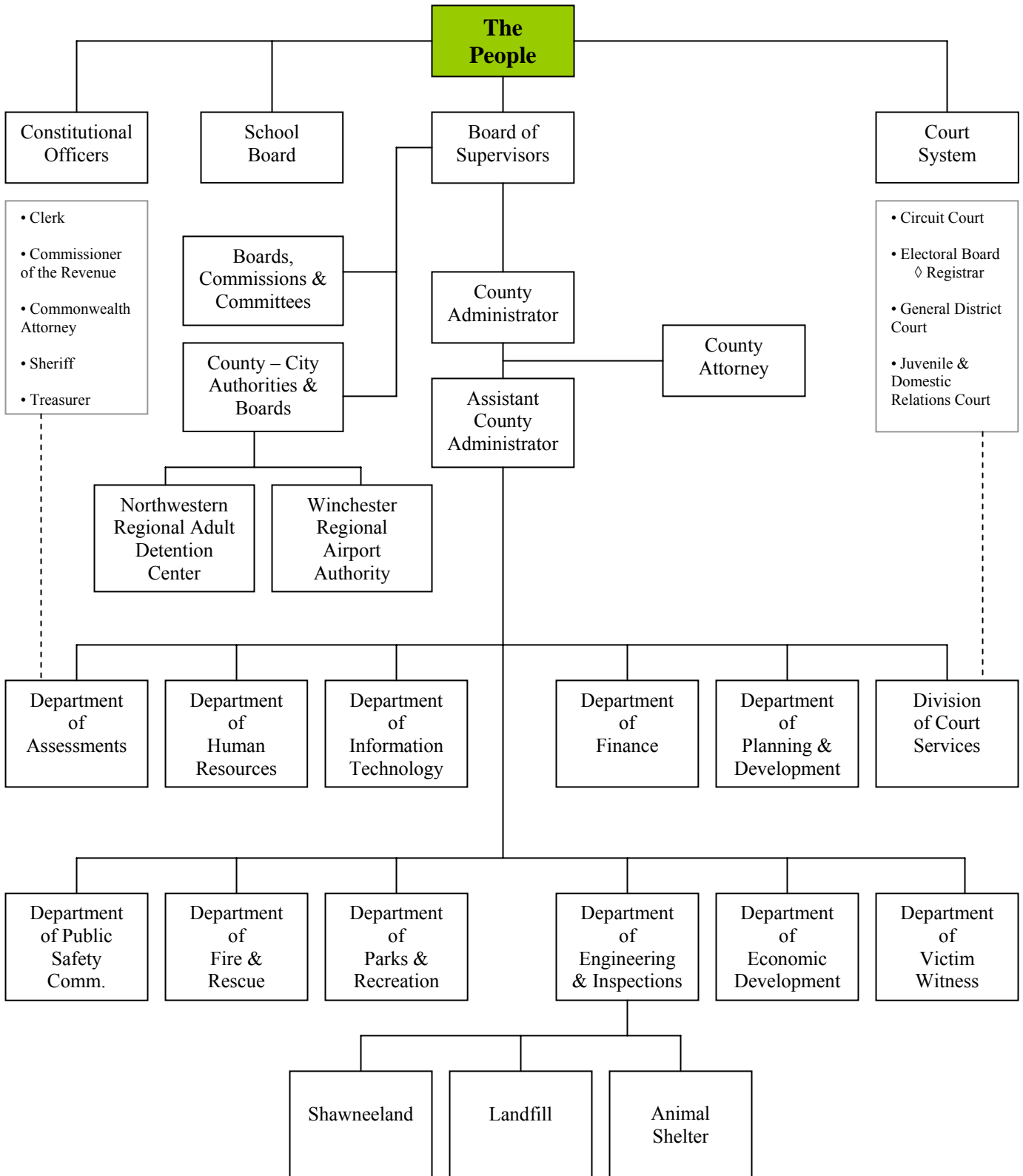
**Financial Management Policies and Fiscal Year 2011**

With the county's financial management policies as a guide, the Board of Supervisors, School Board and county staff drafted the Fiscal Year 2010 budget under these additional guidelines:

- Prepare a County Departmental Budget based on a directive of present level funding for both revenues and expenditures.
- 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 an overall decrease in expenditures while at the same time retaining a consistent, satisfactory service level to county residents.
- Recognize the need to retain valuable personnel.



# Frederick County Organizational Chart



# Budget Summary



James Wood Middle School  
Winchester, Virginia  
Opened in 1950

# SUMMARY OF THE ADOPTED BUDGET

The Annual Budget adopted for the fiscal year 2010-2011 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 national economy is experiencing a significant and extended downturn. Clearly, Frederick County is in the midst of a recession that many economists believe is the most severe since the Great Depression.

Frederick County was faced with several budget challenges for FY 2011. The economic downturn continues along with declining real estate values and foreclosures. The average selling price of a home in Frederick County in 2008 was \$235,940, in 2009 the average dropped to \$198,989 and for the first two months of 2010, it decreased even further to \$182,225. One in every 246 homes in Frederick County received a foreclosure filing in June 2010. As of June, 2010, 632 properties entered the foreclosure market in Frederick County.

Unemployment remains an issue for Frederick County residents. The unemployment rate for Frederick County for January 2010 was 8%, up marginally from one year ago when the rate was 7.4%. The 2010 rate is slightly higher than the statewide rate of 7.7%, but below the national rate of 10.4%.

In building the budget for FY 2011, revenue projections needed to be reviewed and state funding levels needed to be determined. County staff reviewed revenue projections and provided updates to the Finance Committee and Board of Supervisors monthly. While areas such as interest income from investments were experiencing significant losses that did not recover, other revenue projections that were sensitive to changes in economic conditions showed a glimmer of hope. Sales tax collections began to stabilize and property values stopped declining. The Board agreed to keep local taxes budgeted at FY 2010 levels and concentrated on sorting through the many different versions of the state's budgets in an effort to determine state funding to localities. These funding levels were pivotal in determining funding reductions to budgets that were service oriented and consisted largely of personnel costs. It was important to not over react, but plan and recognize that downsizing the workforce was evident.

Word was received from the state level that the Commonwealth was facing a \$4 billion shortfall for the 2010-2012 biennium. Frederick County was looking at a possible \$1.1 million cut to the constitutional offices. The School Board was looking at a \$7 million shortfall from the state as well.

Several funding scenarios were given to the Board of Supervisors to assist them in determining how to approach the upcoming budget dilemma. None of these scenarios presented a tax increase.

<b>FY 2011 Scenarios</b>	FY 2010 Adopted Budget	FY 2011 Proposed A	FY 2011 Proposed B	FY 2011 Proposed C	FY 2011 Proposed D
Expenditures – Schools	135,106,340	135,106,340	135,106,340	135,106,340	135,106,340
		-2,429,500		-2,429,500	-7,175,500
Expenditures – Non-Schools	54,815,000	54,815,000	54,815,000	54,815,000	54,815,000
		-1,870,500	-1,000,000	-2,870,500	-6,524,500
	126,078,819	121,778,819	125,078,819	120,778,819	112,378,819
Revenue	121,778,819	121,778,819	120,778,819	120,778,819	108,078,819
Fund Balance	4,300,000	0	4,300,000	0	4,300,000
	126,078,819	121,778,819	125,078,819	120,778,819	112,378,819

The above scenarios were created with the following assumptions:

- Scenario A represents zero funding from fund balance and no additional state cuts.
- Scenario B represents state reductions in funding constitutional offices by \$1 million. It keeps fund balance funding constant.
- Scenario C represents zero fund balance funding and state funding cut for constitutional offices by \$1 million. (Scenario A + B).
- Scenario D represents reductions in funding for constitutional offices by \$1 million and funding loss to the county by \$12.7 million. This amount represents the state funds returned to the locality for the personal property tax relief (PPTRA). Fund balance funding remains constant.

After deliberations, the Board of Supervisors decided remain at FY 2010 present level numbers for both revenues and expenditures. Fund balance funding for FY 2011 would remain at \$4,300,000, the same level used in FY 2010. Positions were eliminated for the FY 2011 budget year through layoffs and attrition. Those eliminated positions are listed below:

<b>Department</b>	<b>Position</b>
Human Resources	Human Resource Administrator
Commissioner of the Revenue	Assessor
Treasurer	Deputy Treasurer
Inspections	Permit Technician I
Inspections	Permit Technician II
Inspections	Inspector II
Inspections	Inspector I
Public Safety Communications	GIS Technician
General Engineering	Environmental Inspector I
Maintenance	Custodian
Social Services	Independent Living Coordinator
Gypsy Moth/Biosolids	Gypsy Moth Coordinator
Regional Adult Detention Center	Correctional Officer III
Regional Adult Detention Center	Registered Nurse – CHA
Regional Adult Detention Center	Business Manager
Regional Adult Detention Center	Booking Technician

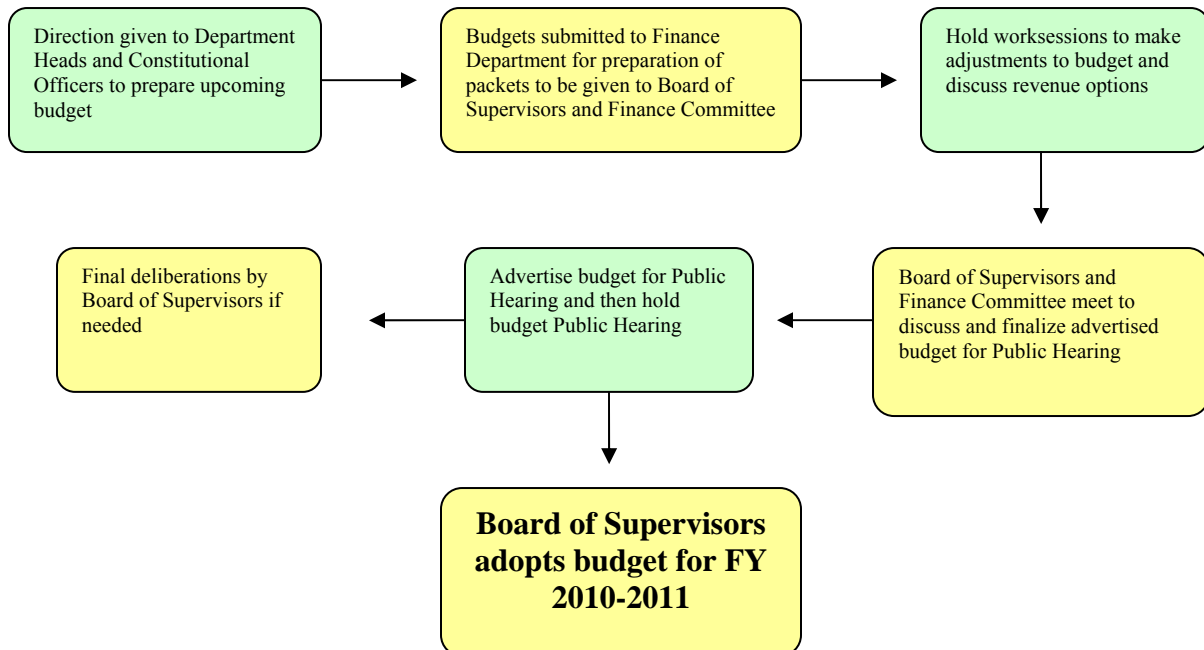
Regional Adult Detention Center	Cook
Division of Court Services	Facility Aide
Division of Court Services	Facility Aide
Division of Court Services	Facility Aide
Division of Court Services	Facility Aide

The Board of Supervisors needed to set the tax rates for the 2010 year so that tax bills could be distributed in a timely manner in June 2010. The tax rates remained at level amounts with real estate at a rate of \$0.51 and personal property at a rate of \$4.86. The Board held a public hearing on the proposed tax rates on March 24, 2010. No opposition was received on these rates, therefore, the Board of Supervisors adopted the rates as presented on March 24, 2010.

The Public Hearing on the FY 2010-2011 budget was held on April 14, 2010. Nine speakers voiced their views on the proposed budget, with the majority being concern over the reduced funding to several outside agencies.

The proposed FY 2011 budget was adopted on April 28, 2010 with no increase to property tax rates. Revenue monitoring will continue with hopes that an economic upswing is starting to take place. Funding from the federal stimulus is temporary and restructuring local government will be both a need and a challenge. Funding education will continue to be a priority as well as the shift in the state's population to one in every five Virginians being a senior citizen over the next five years.

### Budget Process Flow Chart



## **II. BUDGET AMENDMENT PROCESS**

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

The Board of Supervisors has authorized the County Administrator to approve appropriation transfers 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 2011 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 2011 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, 2009, the county had a number of bonded debt issues outstanding in the amount of \$149,251,968. 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, 2009, the county's net general obligation debt was 1.6% 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 an 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 2010-2011

<b>Month</b>	<b>Action</b>
December 4, 2009	Department Heads and Constitutional Officers asked to provide impact of FY 2010 present level funding for FY 2011
January – February 2010	Revenues continuously monitored for impact on FY 2011 budget
February 16, 2010	Joint School Board/Board of Supervisors meeting; School Board proposed budget presented to Board of Supervisors
February 24, 2010	Board of Supervisors Budget Worksession
March 10, 2010	Board of Supervisors Budget Worksession
March 15, 2010	FY 2011 proposed tax rates advertised in newspaper
March 17, 2010	Board of Supervisors Budget Worksession
March 24, 2010	Public Hearing on FY 2011 tax rates and adoption of FY 2011 tax rates
April 6, 2010	FY 2011 budget advertised in newspaper
April 14, 2010	FY 2010 – 2011 Budget Public Hearing
April 28, 2010	FY 2010 – 2011 Budget Adoption
May-July, 2010	Preparation of Adopted Budget Document and submission of budget for award
July 1, 2010	Implementation of Fiscal Year 2010 – 2011



**Frederick County, Virginia**

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

**June 30, 2009**

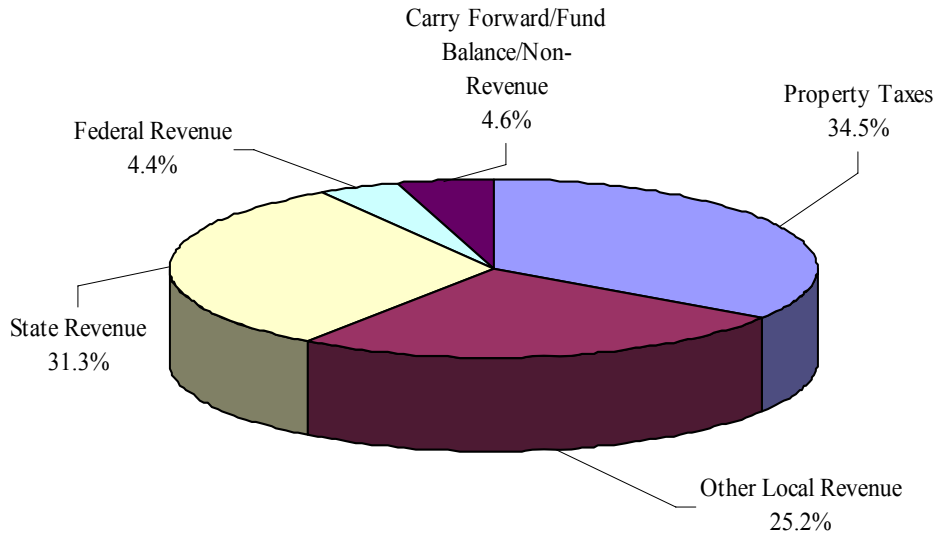
<b>Year Ending June 30</b>	<b>Long-term Debt</b>		<b>Capital Leases</b>	
	<b>Principal</b>	<b>Interest</b>	<b>Principal</b>	<b>Interest</b>
2010	10,952,875	7,061,468	38,922	6,293
2011	10,750,040	6,500,563	40,728	4,488
2012	10,149,587	5,987,535	42,622	2,594
2013	9,623,190	5,502,767	29,291	799
2014	9,392,662	5,041,037	4,155	54
2015 – 2019	42,861,085	18,665,789	--	--
2020 – 2024	33,172,529	9,157,753	--	--
2025 – 2029	14,475,000	3,443,472	--	--
2030 – 2034	5,360,000	1,384,625	--	--
2035 – 2038	2,515,000	180,500	--	--
<b>Total</b>	<b>\$149,251,968</b>	<b>\$62,925,509</b>	<b>\$155,718</b>	<b>\$14,228</b>

**Frederick County, Virginia  
Statement of Long-Term Indebtedness  
Year Ending June 30, 2010**

Description	Authorized And Issued	Payments Thru June 2009	Balance July 1 2009	Incurred During 2009-10	Total Columns 3 & 4	Principal Paid During 2009-2010	Outstanding June 30 2010
<b>School Debt Fund</b>							
Armel/Gainesboro	2,010,000	1,770,000	240,000		240,000	120,000	120,000
Sherando/Park Project	5,350,000	4,785,000	565,000		565,000	285,000	280,000
FCMS Renovations	755,132	612,971	142,161		142,161	45,778	96,383
Sherando High School	3,820,000	3,250,000	570,000		570,000	160,000	410,000
Sherando High School	5,740,000	4,860,000	880,000		880,000	255,000	625,000
Refinanced Bonds	21,705,000	20,080,000	1,625,000		1,625,000	690,000	935,000
Stonewall/Senseny/Admin/Redbud	3,700,000	2,405,000	1,295,000		1,295,000	185,000	1,110,000
Stonewall/Senseny Road	1,200,000	720,000	480,000		480,000	60,000	420,000
Stonewall	1,355,000	770,000	585,000		585,000	65,000	520,000
Armel/Middletown Addition	3,200,000	1,600,000	1,600,000		1,600,000	160,000	1,440,000
Orchard View Elementary	4,650,000	2,115,000	2,535,000		2,535,000	235,000	2,300,000
Orchard View Elementary	4,100,000	1,845,000	2,255,000		2,255,000	205,000	2,050,000
3 <sup>rd</sup> HS/Land 11 <sup>th</sup> Elem/4 <sup>th</sup> MS	16,800,000	5,880,000	10,920,000		10,920,000	840,000	10,080,000
Millbrook High School	6,150,000	2,170,000	3,980,000		3,980,000	310,000	3,670,000
MHS/JWMS Renovation	8,385,000	2,520,000	5,865,000		5,865,000	420,000	5,445,000
MHS, JWMS, 4 <sup>th</sup> MS	3,315,000	1,005,000	2,310,000		2,310,000	165,000	2,145,000
Millbrook High School	3,782,296	1,060,414	2,721,882		2,721,882	179,705	2,542,177
MHS, JWMS	12,655,000	3,175,000	9,480,000		9,480,000	635,000	8,845,000
Byrd Middle School	5,980,000	1,500,000	4,480,000		4,480,000	300,000	4,180,000
Byrd MS, 11 <sup>th</sup> Elementary	8,580,000	1,720,000	6,860,000		6,860,000	430,000	6,430,000
Byrd MS, 11 <sup>th</sup> Elementary	8,550,000	1,720,000	6,830,000		6,830,000	430,000	6,400,000
Byrd MS, 11 <sup>th</sup> Elementary	5,995,000	900,000	5,095,000		5,095,000	300,000	4,795,000
Evendale (11 <sup>th</sup> Elementary)	5,685,000	855,000	4,830,000		4,830,000	285,000	4,545,000
Evendale, Gainesboro Replacement	6,305,000	635,000	5,670,000		5,670,000	315,000	5,355,000
Gainesboro Replacement	5,830,000	590,000	5,240,000		5,240,000	295,000	4,945,000
Gainesboro Replacement	4,370,000	220,000	4,150,000		4,150,000	220,000	3,930,000
12 <sup>th</sup> Elementary	3,800,000	190,000	3,610,000		3,610,000	190,000	3,420,000
12 <sup>th</sup> Elem, Trans, APR, FCMS	13,450,000	0	13,450,000		13,450,000	675,000	12,775,000
12 <sup>th</sup> Elementary	5,720,000	0	5,720,000		5,720,000	290,000	5,430,000
<b>State Literary Fund Loans</b>							
Indian Hollow Elem School	2,000,000	2,000,000	0		0	0	0
D.J. Howard Addition	540,600	540,600	0		0	0	0
Middletown Elem School	1,839,424	1,656,000	183,424		183,424	92,000	91,424
Redbud Run Elem. School	5,000,000	3,000,000	2,000,000		2,000,000	250,000	1,750,000
Sherando High Addition	1,500,052	900,024	600,028		600,028	75,002	525,026
James Wood High Addition	2,142,948	1,285,764	857,184		857,184	107,147	750,037
Stonewall Elem. School	4,640,000	2,552,000	2,088,000		2,088,000	232,000	1,856,000
Senseny Road Addition	3,000,000	1,650,000	1,350,000		1,350,000	150,000	1,200,000
<b>TOTAL</b>	<b>203,600,452</b>	<b>82,537,773</b>	<b>121,062,679</b>	<b>0</b>	<b>121,062,679</b>	<b>9,651,632</b>	<b>111,411,047</b>

## FY 2010-2011 Total County Revenues

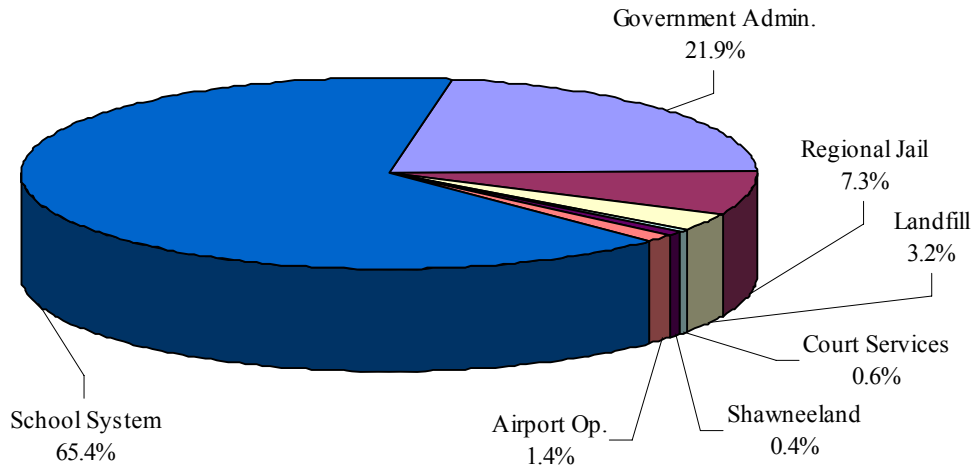
### \$232,085,584



	2008-09 Budgeted	2008-09 Actual	2009-10 Budgeted	2009-10 Estimated	2010-11 Adopted	% of Total
<b>Total County Revenues</b>						
<b>Local Revenue</b>						
Property Taxes	79,935,000	81,438,684	80,085,000	81,891,102	80,085,000	33.1%
Other Local Revenue	57,970,602	49,900,908	51,085,616	47,103,927	50,222,645	21.1%
Other Local Revenue – School Funds	9,250,869	8,081,228	8,967,017	8,736,153	8,190,564	3.8%
Subtotal	147,156,471	139,420,820	140,137,633	137,731,182	138,498,209	58.0%
<b>State Revenue</b>						
General Fund	9,166,289	8,562,754	8,613,500	8,198,544	8,341,055	3.6%
School Funds	69,219,533	67,675,704	64,268,394	61,644,379	58,200,238	26.6%
Other Funds	7,537,328	5,503,362	7,307,321	7,289,179	6,166,830	3.0%
Subtotal	85,923,150	81,741,820	80,189,215	77,132,102	72,708,123	33.2%
<b>Federal Revenue</b>						
General Fund	46,000	250,378	44,000	940,011	44,000	0.0%
School Funds	5,982,122	5,493,058	11,688,533	14,987,607	10,164,454	4.8%
Other Funds	706,000	752,232	438,000	1,977,421	0	0.2%
Subtotal	6,734,122	6,495,668	12,170,533	17,905,039	10,208,454	5.0%
<b>Carry Forward/Fund Balance/Non-Revenue</b>						
General Fund	8,699,000	8,699,000	4,300,000	4,300,000	4,300,000	1.8%
School Funds	3,174,863	849,525	3,193,828	5,857,941	3,879,528	1.3%
Other Funds	4,210,579	4,210,579	1,684,618	1,790,067	2,491,270	0.7%
Subtotal	16,084,442	13,759,104	9,178,446	11,948,008	10,670,798	3.8%
<b>Total Revenue</b>	<b>255,898,185</b>	<b>241,417,412</b>	<b>241,675,827</b>	<b>244,716,331</b>	<b>232,085,584</b>	<b>100.00%</b>

# FY 2010-2011 Total County Expenditures

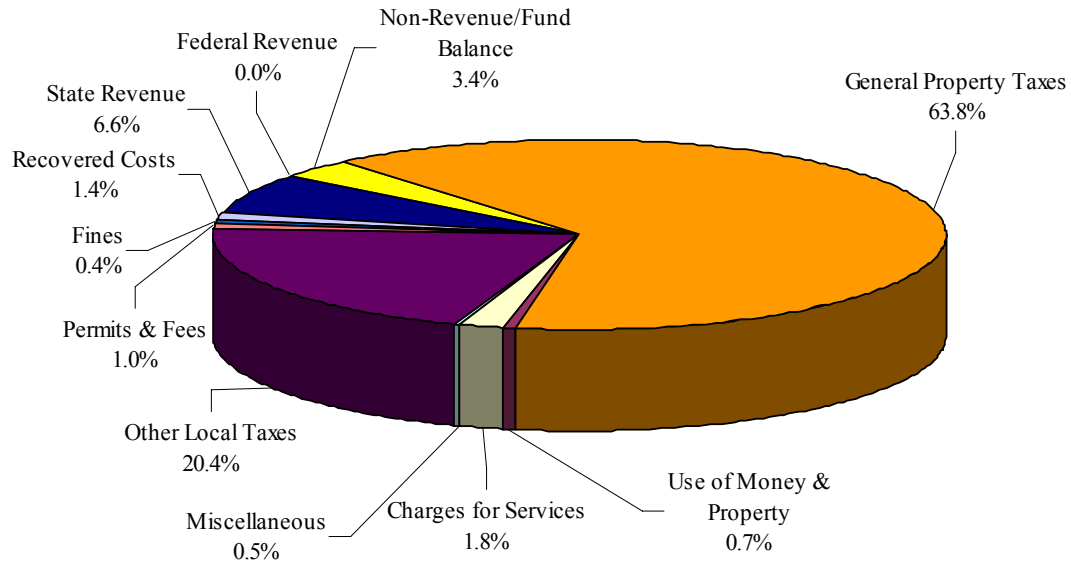
## \$232,085,584



	2008-09 Budgeted	2008-09 Actual	2009-10 Budgeted	2009-10 Estimated	2010-11 Adopted	% of Total
<b>Total County Expenditures</b>						
<b>General Government</b>						
Administration	7,992,751	8,017,449	7,751,108	7,369,565	7,754,951	3.3%
Judicial Administration	2,370,639	2,016,529	2,178,673	2,042,630	2,040,381	.86%
Public Safety	21,262,853	21,139,122	20,505,248	20,286,790	19,987,677	8.6%
Public Works	4,926,537	4,159,415	4,259,937	3,435,266	4,069,073	1.8%
Health/Welfare	7,499,941	6,994,158	7,282,106	6,359,004	7,228,685	3.1%
Community College	73,847	73,847	62,770	62,770	56,493	.02%
Parks, Recreation & Cultural	5,623,020	5,332,792	5,354,638	5,138,385	4,994,023	2.2%
Community Development	2,647,948	2,522,248	1,985,327	1,642,197	1,827,176	.79%
Miscellaneous	3,807,581	3,778,513	2,749,730	2,749,730	2,942,475	1.3%
Subtotal	56,205,117	54,034,073	52,129,537	49,086,337	50,900,934	21.9%
<b>Other Funds</b>						
Regional Jail	18,878,477	18,609,142	17,299,092	16,042,010	16,832,410	7.3%
Landfill	11,342,676	6,637,578	7,562,982	8,213,198	7,366,729	3.2%
Division of Court Services	1,415,036	1,349,925	1,423,981	1,221,871	1,279,083	.55%
Shawneeland Sanitary District	1,020,538	1,351,493	718,916	594,880	848,097	.37%
Airport Operating & Capital	3,345,135	3,160,474	3,159,728	4,759,470	3,159,728	1.4%
Subtotal	36,001,862	31,108,612	30,164,699	30,831,429	29,486,047	12.7%
<b>School System</b>						
School Funds	149,018,969	138,380,436	144,065,978	147,174,435	138,585,577	59.7%
Debt Service Fund	14,672,237	14,656,454	15,315,613	15,315,613	13,113,026	5.7%
Subtotal	163,691,206	153,036,890	159,381,591	162,490,048	151,698,603	65.4%
<b>Total Expenditures*</b>	<b>255,898,185</b>	<b>238,179,575</b>	<b>241,675,827</b>	<b>242,407,814</b>	<b>232,085,584</b>	<b>100.0%</b>
<b>*Excludes transfers</b>						

## FY 2010-2011 General Fund Revenues

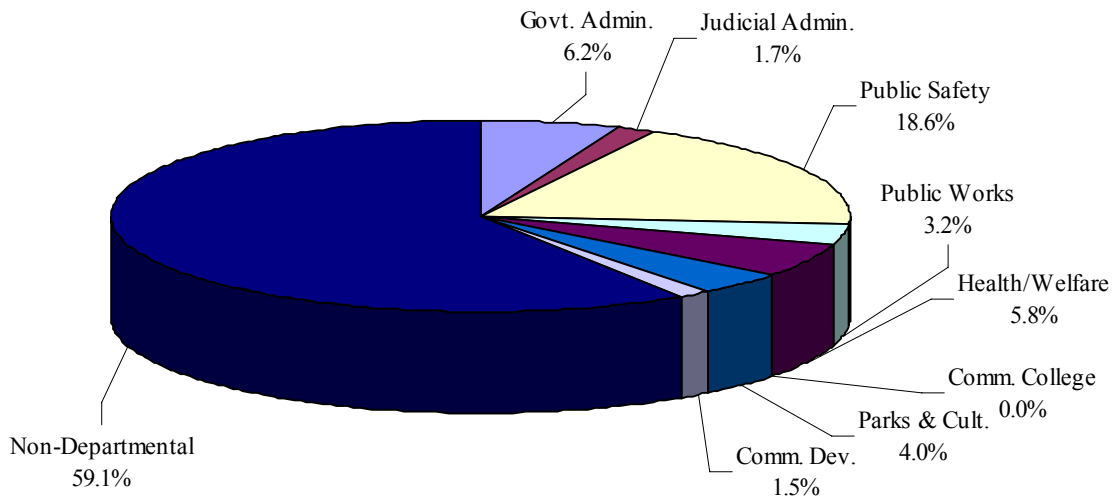
### \$125,611,341



General Fund Revenues	2008-09 Budgeted	2008-09 Actual	2009-10 Budgeted	2009-10 Estimated	2010-11 Adopted	% of Total
<b>Local Revenue</b>						
General Property Taxes	79,935,000	81,438,684	80,085,000	82,488,594	80,085,000	63.76%
Other Local Taxes	29,402,112	25,106,461	25,603,042	22,778,049	25,603,042	20.38%
Permits, Fees and Licenses	1,819,165	1,308,408	1,219,649	964,632	1,219,649	.97%
Fines and Forfeitures	299,033	526,081	482,849	424,963	482,849	0.38%
Use of Money and Property	1,073,962	913,217	871,762	461,580	871,762	0.69%
Charges for Services	2,508,711	2,220,435	2,402,424	1,966,507	2,312,574	1.84%
Miscellaneous	429,571	371,580	558,175	572,675	641,446	0.51%
Recovered Costs	1,727,497	2,530,439	1,898,418	2,587,125	1,706,842	1.36%
Subtotal	117,195,051	114,415,305	113,121,319	112,244,125	112,923,164	89.89%
<b>State Revenue</b>						
Non-Categorical Aid	330,079	530,313	191,760	523,128	191,760	0.15%
Shared Expenses	3,946,609	3,255,640	3,831,471	3,495,986	3,559,111	2.83%
Categorical Aid	4,889,601	5,144,394	4,590,269	4,530,586	4,593,306	3.66%
Subtotal	9,166,289	8,930,347	8,613,500	8,549,700	8,344,177	6.64%
<b>Federal Revenue</b>						
Categorical Aid	46,000	250,378	44,000	940,011	44,000	0.04%
Non-Revenue/Fund Balance	8,699,000	8,699,000	4,300,000	4,300,000	4,300,000	3.43%
<b>Total General Fund Revenues</b>	<b>135,106,340</b>	<b>132,295,030</b>	<b>126,078,819</b>	<b>126,033,836</b>	<b>125,611,341</b>	<b>100.00%</b>

## FY 2010-2011 General Fund Expenditures

### \$125,611,341



General Fund Expenditures	2008-09 Budgeted	2008-09 Actual	2009-10 Budgeted	2009-10 Estimated	2010-11 Adopted	% of Total
<b>Functional Areas</b>						
Administration	8,040,534	8,155,974	7,751,108	7,412,656	7,771,825	6.19%
Judicial Administration	2,370,639	2,016,529	2,219,558	2,083,515	2,081,266	1.66%
Public Safety	24,052,474	23,883,243	23,149,826	22,931,368	23,376,506	18.61%
Public Works	4,926,537	4,159,415	4,259,937	3,435,266	4,069,073	3.24%
Health/Welfare	7,499,941	6,994,158	7,282,106	6,359,004	7,228,685	5.75%
Community College	73,847	73,847	62,770	62,770	56,493	0.04%
Parks, Recreation & Cultural	5,623,020	5,332,792	5,354,638	5,138,385	4,994,023	3.98%
Community Development	2,647,948	2,522,248	1,985,327	1,642,197	1,827,176	1.45%
Subtotal	55,234,940	53,138,206	52,065,270	49,065,161	51,405,047	40.92%
<b>Non-Departmental</b>						
Merit/Fringe Benefit/COLA Reserve	1,216,843	1,073,802	0	0	75,000	0.06%
Operational Contingency Reserve	0	0	158,992	158,992	217,745	0.17%
Transfer to School Operating Fund	63,472,093	59,333,660	56,637,668	56,637,668	56,637,668	45.09%
Transfer to School Capital Fund	0	0	0	0	0	0.00%
Transfer to School Debt Service Fund	12,591,726	12,924,295	14,626,151	14,626,151	14,626,151	11.64%
Transfer to Debt Service – County	2,590,738	2,704,711	2,590,738	2,590,738	2,649,730	2.11%
Subtotal	79,871,400	76,036,468	74,013,549	74,013,549	74,206,294	59.08%
<b>Total General Fund Expenditures</b>	<b>135,106,340</b>	<b>129,174,674</b>	<b>126,078,819</b>	<b>123,078,710</b>	<b>125,611,341</b>	<b>100.00%</b>

**FY 2010-2011**  
**Budget Summary by Category**

<b>Fund and Department</b>	<b>Personnel Expenses</b>	<b>Operating Expenses</b>	<b>Capital/Lease Expenses</b>
<b>General Fund:</b>			
Board of Supervisors	171,305	72,900	0
County Administrator	539,443	17,025	0
County Attorney	181,341	12,230	0
Human Resources	249,417	38,631	4,800
Independent Auditor	0	62,500	0
Commissioner of the Revenue	1,054,355	58,557	0
Reassessment	223,181	34,199	0
Treasurer	766,157	318,600	0
Finance	630,547	44,298	0
Information Technology	905,519	298,442	22,160
Other	0	1,842,068	0
Electoral Board	36,774	34,785	1,560
Registrar	136,887	12,584	1,560
Circuit Court	0	48,300	0
General District Court	3,500	4,252	4,500
J & D Relations Court	3,500	8,250	5,500
Clerk of Circuit Court	549,621	107,441	10,000
Law Library	0	7,200	0
Detox Center – Contribution	0	40,885	0
Commonwealth Attorney	1,109,161	50,150	3,780
Victim Witness Program	117,921	7,305	0
Sheriff	8,962,435	1,214,769	20,310
Volunteer Fire Departments	27,564	661,364	0
Ambulance And Rescue Service	0	391,219	0
Public Safety Contributions	0	3,753,809	0
Juvenile Court Probation	110,404	61,796	0
Inspections	946,722	77,966	0
Fire and Rescue	5,586,319	447,479	10,878
Public Safety Communications	779,852	304,624	18,996
Road Administration	0	20,475	0
Street Lights	0	31,270	0
General Engineering	379,172	32,620	0

**FY 2010-2011**  
**Budget Summary by Category**

<b>Fund and Department</b>	<b>Personnel Expenses</b>	<b>Operating Expenses</b>	<b>Capital/Lease Expenses</b>
Refuse Collection	525,412	676,305	10,242
Refuse Disposal	0	401,096	0
Litter Control	0	13,932	0
Maintenance Administration	507,489	14,750	0
County Office Buildings	0	952,198	0
Animal Shelter	358,357	145,755	0
Local Health Department	0	301,959	0
Northwestern Community Services	0	318,263	0
Social Services – Administration	3,602,492	235,015	230,050
Public Assistance	0	1,959,976	0
Area Agency on Aging	0	60,930	0
Property Tax Relief	0	520,000	0
Community College	0	56,493	0
Parks Administration	351,032	130,404	4,633
Parks Maintenance	881,676	19,277	0
Recreation Centers	1,659,608	477,991	0
Clearbrook Park	120,824	206,403	0
Sherando Park	137,366	203,453	0
Regional Library	0	801,356	0
Planning and Development	905,888	136,629	3,600
EDC	284,693	198,881	31,271
Zoning Board	2,520	3,655	0
Building Appeals Board	150	400	0
NSV Regional Commission	0	26,365	0
Gypsy Moth/Biosolids	26,934	4,000	0
Soil and Water Conservation District	0	7,650	0
Extensions	105,455	86,943	2,142
Transfers	0	74,206,294	0
<b>General Fund Total</b>	<b>32,940,993</b>	<b>92,284,366</b>	<b>385,982</b>
<b>Regional Jail Fund</b>	<b>12,305,899</b>	<b>4,501,979</b>	<b>24,532</b>



**FY 2010-2011  
Budget Summary by Category**

<b>Fund and Department</b>	<b>Personnel Expenses</b>	<b>Operating Expenses</b>	<b>Capital/Lease Expenses</b>
<b>Landfill Fund</b>	<b>1,516,920</b>	<b>2,977,309</b>	<b>2,872,500</b>
<b>Division of Court Services Fund:</b>			
Alcohol Safety Action Program	364,449	202,515	18,200
Administration	157,980	0	0
“Starting Point” Public Inebriate Center	158,166	44,772	500
Community Corrections Program	270,122	53,379	9,000
<b>Court Services Fund Total</b>	<b>950,717</b>	<b>300,666</b>	<b>27,700</b>
<b>Shawneeland Sanitary District Fund</b>	<b>326,375</b>	<b>371,722</b>	<b>150,000</b>
<b>Airport Operating Fund</b>	<b>607,447</b>	<b>2,295,150</b>	<b>257,131</b>
<b>School Operating Fund:</b>			
School Instruction	84,632,530	8,957,536	200,052
Admin./Attendance and Health Services	4,760,952	367,711	21,500
Pupil Transportation Services	5,803,674	1,469,500	420,000
Operation & Maintenance Services	5,992,771	5,707,001	145,700
Facilities	234,073	95,000	0
Technology	3,298,143	597,711	739,600
Transfers	0	261,744	0
<b>School Operating Fund Total</b>	<b>104,722,143</b>	<b>17,456,203</b>	<b>1,526,852</b>
<b>School Debt Service Fund</b>	<b>0</b>	<b>14,806,621</b>	<b>0</b>
<b>School Food Service Fund</b>	<b>2,355,565</b>	<b>2,346,206</b>	<b>1,253,926</b>
<b>School Textbook Fund</b>	<b>33,072</b>	<b>2,919,669</b>	<b>0</b>
<b>School Trust Funds</b>	<b>0</b>	<b>16,100</b>	<b>0</b>
<b>NREP Operating Fund</b>	<b>3,249,555</b>	<b>852,846</b>	<b>386,739</b>
<b>NREP Textbook Fund</b>	<b>0</b>	<b>45,000</b>	<b>0</b>
<b>School Capital Fund</b>	<b>0</b>	<b>0</b>	<b>1,693,595</b>

## V. IMPACT OF THE FY 2010-2011 BUDGET

### EXPENDITURES

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

DEPARTMENT	# OF	# OF	# OF	FY 2011 CHANGE
	EMPLOYEES FY 2008-09	EMPLOYEES FY 2009-10	EMPLOYEES FY 2010-11	
Board of Supervisors	1	1	1	
County Administrator	5	5	5	
County Attorney	2	2	2	
Human Resources	4	4	3	-1
Commissioner of the Revenue	18	17	16	-1
Reassessment	4	4	4	
Treasurer	12	12	11	-1
Finance	7	7	7	
Information Technology	11	11	11	
Registrar	2	2	2	
Clerk of the Circuit Court	9	8	8	
Commonwealth Attorney	13	12	12	
Victim Witness	2	2	2	
Sheriff	126.5	125.5	125.5	
Juvenile Court Probation	2	2	2	
Inspections	21	18	14	-4
Fire and Rescue	80.5	76.5	77.5	1
Public Safety Communications	16	14	13	-1
General Engineering	7	6	5	-1
Refuse Collection	2	2	2	
Maintenance	10	10	9	-1
Animal Shelter	7	7	7	
Social Services	57	58	57	-1
Parks and Recreation	41	38	38	
Planning	13	11	11	
EDC	3	3	3	
Gypsy Moth/Biosolids	1	1	0	-1
Soil & Water Conservation	6	0	0	
Extensions	2	2	2	
Regional Jail	206	194	189	-5
Landfill	28	26	26	
Division of Court Services	20	19	15	-4
Shawneeland Sanitary District	6	6	6	
Airport	13	11	11	
<b>SUBTOTAL</b>	<b>758</b>	<b>717</b>	<b>697</b>	<b>- 20</b>
Schools	2,115	2,063	2,048	- 15
<b>GRAND TOTAL</b>	<b>2,873</b>	<b>2,780</b>	<b>2,745</b>	<b>- 35</b>

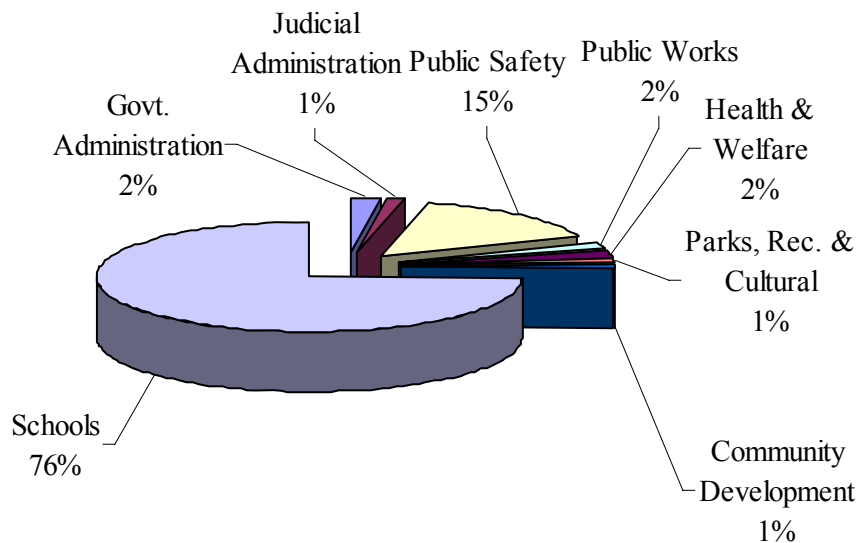
The reasons for the change in personnel are described below:

- A Human Resource Administrator retired from the Human Resources Department at the end of FY 2010 and was not refilled.
- An Assessor retired during FY 2010 in the Commissioner of the Revenue’s office and was not refilled.
- A Deputy Treasurer retired during FY 2010 in the Treasurer’s Office and was not refilled.
- Two Inspectors and two Permit Technicians were vacated in the Inspections Department during FY 2010 and were not refilled.
- One Firefighter/EMT was refilled in Fire and Rescue during FY 2010.
- A GIS Technician was vacated in Public Safety Communications during FY 2010 and was not refilled.
- An Environmental Inspector was vacated in General Engineering during FY 2010 and was not refilled.
- A Custodian was vacated in the Maintenance Department during FY 2010 and was not refilled.
- In Social Services, state funding was reduced to half in FY 2010 for one position, Independent Living Coordinator. This employee resigned mid-year and the position was not refilled.
- A full-time Gypsy Moth Coordinator was downgraded to part-time status beginning in FY 2011.
- Three Correctional Officers, one Registered Nurse, one Business Manager, one Cook, and one Booking Technician were not refilled during FY 2010 at the Regional Jail, however, during FY 2010, two Correctional Officers were refilled.
- Four Detox Center aides were eliminated in Division of Court Services for FY 2011.

**Public Schools:**

- Seven teaching positions were cut from the FY 2011 budget including elementary and high school regular classroom and career and technical teachers.
- Two bus drivers were cut from the budget.
- Six positions were cut from the Northwestern Regional Educational Programs budget for FY 2011, including special education teachers, speech therapy, and instructional aides.

### Employees by Category



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

DEPARTMENT	FY 2007-08	FY 2008-09	FY 2009-10
Board of Supervisors	2	1	1
Commissioner of the Revenue	2	2	2
Treasurer	1	1	1
Registrar	2	0	1
Gen. Dist/J & D Courts	0	0	2
Clerk	11	12	14
Commonwealth Attorney	2	1	1
Sheriff	13	13	12
Inspections	5	1	1
Fire and Rescue	22	23	27
Public Safety Communications	1	1	2
Refuse Collection	24	25	25
Maintenance	10	11	12
Animal Shelter	5	4	5
Parks and Recreation	429	454	407
Planning	1	1	1
EDC	4	4	4
Gypsy Moth Program	7	5	6
Soil & Water Conservation	1	0	0
Regional Jail	3	1	2
Landfill	9	6	7
Division of Court Services	15	12	12
Shawneeland Sanitary District	1	1	8
Schools*	1,643	1,033	991
<b>GRAND TOTAL</b>	<b>2,213</b>	<b>1,612</b>	<b>1,544</b>

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

**EXPENDITURES BY SOURCE**

	2009-10 Adopted	09-10 % of Total	2010-11 Adopted	10-11 % of Total	% Change
General Government	\$7,751,108	3.21%	\$7,754,951	3.34%	0.05%
Judicial Administration	2,178,673	0.90%	2,040,381	0.88%	-6.35%
Public Safety	20,505,248	8.48%	19,987,677	8.61%	-2.52%
Public Works	4,259,937	1.76%	4,069,073	1.75%	-4.48%
Health/Welfare	7,282,106	3.01%	7,228,685	3.11%	-0.73%
Community College	62,770	0.03%	56,493	0.02%	-10.00%
Parks, Recreation & Cultural	5,354,638	2.22%	4,994,023	2.15%	-6.73%
Community Development	1,985,327	0.82%	1,827,176	0.79%	-7.97%
Non-Departmental	2,749,730	1.14%	2,942,475	1.27%	7.01%
Regional Jail	17,299,092	7.16%	16,832,410	7.25%	-2.70%
Landfill	7,562,982	3.13%	7,366,729	3.17%	-2.59%
Division of Court Services	1,423,981	0.59%	1,279,083	0.55%	-10.18%
Shawneeland Sanitary District	718,916	0.30%	848,097	0.37%	17.97%
Airport Operating & Capital	3,159,728	1.31%	3,159,728	1.36%	0.00%
School Funds	144,065,978	59.61%	138,585,577	59.71%	-3.80%
School Debt Service	15,315,613	6.34%	13,113,026	5.65%	-14.38%
<b>Total*</b>	<b>\$241,675,827</b>	<b>100.00%</b>	<b>232,085,584</b>	<b>100.00%</b>	<b>-3.97%</b>

\*Less transfers between funds

Listed below are highlights of major shifts in expenditures relative to the FY 2010-2011 Adopted Budget:

**General Government Administration:** Expenditures in this category increased by .05%, or \$3,843. Salaries and fringes actually decreased by \$189,488. This category is reduced by three positions in Human Resources, the Commissioner of the Revenue Office, and the Treasurer's Office for FY 2011. Operating expenses have increased by \$193,331. An increase in support for Management Information Systems and an increase in legal expenses have been budgeted for FY 2011.

**Judicial Administration:** This category's expenditures decreased by \$138,292, or 6.35%. Salaries and fringes decreased by \$15,000. This decrease was due to part-time help being reduced. Other operating decreases were realized in postage and telephone, travel and other operating supplies. The Supreme Court grant for equipment purchases for the Clerk of the Circuit Court decreased by \$112,792.

**Public Safety:** Expenditures in this area decreased by \$517,571, or 2.52%. Salaries and fringes decreased by \$346,115. The departments of Inspections and Public Safety saw reductions in staffing, with a total of five positions eliminated. Operating expenses decreased by \$171,457 mainly in the areas of travel, uniforms, gasoline, office supplies, and vehicle repairs and equipment.

**Public Works:** Public Works expenditures decreased by \$190,864, or 4.48%. Salaries and fringes decreased by \$88,364 with one position eliminated in the Engineering Department and one position eliminated in the Maintenance Department. Operating expenses decreased by \$102,500 in areas such as contractual services, repairs and maintenance, gasoline, and materials and supplies.

**Health and Welfare:** Expenditures for Health and Welfare decreased by \$53,421, or .73%. Personnel costs for the Social Services Department stayed constant with reductions in the amount of \$17,910 occurring in operating expenses. Contributions to the Health Department, Northwestern Community Services, and Shenandoah Area Agency on Aging are found in this category with all of these agencies sustaining a 10% reduction making up the \$ 35,511 remainder of the reduction.

**Parks, Recreation and Cultural:** Expenditures in this category decreased by \$360,615, or 6.73%. Personnel costs fell by roughly \$42,000. Operating expenses were reduced in advertising, printing and binding, postage, travel, contractual services, and repairs and maintenance to buildings, grounds and equipment at Clearbrook and Sherando Parks. Included in this category is the contribution to the local regional library which was reduced by 10% or \$89,006.

**Community Development:** This category decreased by 7.97%, or \$158,151. Salaries and fringes decreased in the category by \$38,000. The Gypsy Moth Coordinator was reduced to part-time status. The operating budget for Gypsy Moth was reduced by \$82,000 due to the low threat level of the moths at the present time. Other operating areas that saw reductions were travel, advertising, postage and telephone, and printing and binding.

**Non-Departmental:** Appropriations in this category consist of 1) debt payments totaling \$2,649,730 for the county government administration building, Public Safety Center building, Bowman Library and Joint Judicial Center renovations, and 2) a small contingency for unforeseen emergencies.

**Regional Jail Fund:** This fund decreased by \$466,682, or 2.70% over FY 2010 due in large part to state reductions. Four positions were eliminated thus reducing salaries and fringes in this fund by \$537,000. Operating expenses actually increased by \$93,000 over FY 2010. A capital purchase of two digital video recorders for \$12,000 has been included in FY 2011.

**Landfill Fund:** Fund expenses for the Landfill decreased by \$196,253, or 2.59%. Personnel expenses decreased by over \$91,000 due to part time help being reduced. Operating expenses decreased by \$1,295,739. Other Contractual Services decreased by \$514,000 due to a lower budgeted amount for wastewater disposal fees. The distribution of recycling funds to Frederick County, Clarke County and the City of Winchester decreased for FY 2011 by \$125,000 due to less tonnage being anticipated. Post closure costs for FY 2011 are budgeted at \$493,000 less than FY 2010. Budgeted improvements to the Landfill increased over FY 2010 by almost \$1.2 million. Landfill projects for FY 2011 include completion of the closure of ten acres Municipal Solid Waste landfill, leachate collection media for future cell development, Permit 40 stormwater infiltration repairs, remote data terminals for scales, and the purchase of a new trash compactor with CAES system.

**Landfill Tipping Fee Rate – FY 2010-11**

Municipal Rate	\$ 12 per ton
Construction/Demolition Debris	\$ 42 per ton
Municipal Sludge	\$ 24 per ton
Commercial/Industrial	\$ 45 per ton

**Division of Court Services:** This category decreased by a little over 10% for a total of \$144,898. Included under Division of Court Services is funding for the “Starting Point” Public Inebriate Center. The total budget for this facility located in the City of Winchester is just over \$203,000, a reduction of \$148,000 from FY 2010. Staff was reduced from six full-time employees in FY 2010 to two full-time employees in FY 2011. The future of this facility is precarious due to the fact that the State of Virginia eliminated funding completely for FY 2011 and any funding from the City of Winchester is unknown at this time.

**Shawneeland Sanitary District:** This fund increased for FY 2011 by \$129,181, or 18%. Road and street material expenses have increased by \$12,000. A capital expense is budgeted in FY 2011 in the amount of \$150,000 for a new mailbox house.

**School Operating Fund:** The FY 2011 budget, approved in April 2010, is a \$7,446,362 decrease in the school operating fund. Expenditure reductions continue to be necessary to balance the budget with projected available revenues. The reduction in available revenues for the school operating fund is primarily due to less funding from the state. State revenues for FCPS are reduced by \$5.8 million for FY 2011 due to Virginia’s fragile state economy. Temporary federal funds from the American Recovery and Reinvestment Act of 2009 (ARRA or federal economic stimulus) are continued for FY 2011 for three components – state stabilization, individuals with disabilities, and economically disadvantaged students. For FY 2011 temporary ARRA funds support about 47 full-time equivalent positions. The ARRA stabilization funds are reduced in FY 2011 compared to FY 2010 – from \$4.0 million to \$1.4 million. FY 2011 appropriated ARRA funds of \$3.6 million will expire in the fall of 2011. County government funding for the school division remains funded at \$56.6 million – level with FY 2010 funding.

To align operating expenditures with available revenues and with 85 percent of the operating budget going to salaries and benefits for employees, a net of 8.0 full-time equivalent positions (elementary, high school, and career and technical teachers through attrition) are eliminated from the school operating fund and the health insurance benefit for employees is changed from a co-pay to a co-pay/deductible plan. Reducing staff and changing the funded health insurance plan saved FCPS \$2.0 million. Furthermore, salaries are frozen for all staff for FY 2011 for the second, consecutive year. To assist school divisions in balancing their expenditure budgets with available state revenues, the General Assembly deferred amounts paid to Virginia Retirement System by lowering funded rates for employee pension plans. This action saved FCPS almost \$4.0 million in expenditures for FY 2011, but defers an expense which must be paid back over ten years beginning in FY 2013. Other operational expenditures that are reduced include

information technology replacement equipment, replacement of school buses, classroom instructional supplies, departmental budgets, high schools sports program, and elimination of the 9<sup>th</sup> grade sports program. Furthermore, fees charged to students are increased by implementing a “pay to participate” fee for high school sports - \$75 per athlete and per sport. The high school parking fee is also increased from \$40 to \$75.

**School Debt Service:** School Debt Service Fund pays the principal and interest on bonds and loans to finance capital projects in the School Construction Fund. For FY 2011, county funds support the balance in the School Debt Service Fund. State revenues are eliminated for this fund in FY 2011. Debt service will be \$14.8 million in FY 2011. A one-time credit in FY 2011 will be issued by the Virginia Department of Treasury due to re-financing previous bonds. The savings will be used for division maintenance projects accounted for in the School Capital Projects Fund.

**School Capital Projects:** Due to a one-time re-financing credit and reduced principal and interest payments in the School Debt Service Fund, \$1.7 million is transferred to the School Capital Projects Fund for one-time capital projects including roof replacement/repair at Frederick County Middle School, wastewater treatment facility upgrade at Indian Hollow Elementary School, replacement school bus purchases, and other projects as needed.

### *Ten Year Budget Comparison*

Fund	FY 01-02	FY 02-03	FY 03-04	FY 04-05	FY 05-06	FY 06-07	FY 07-08	FY 08-09	FY 09-10	FY 10-11
General Fund	31,340,603	33,958,402	34,251,504	38,724,726	41,991,221	48,291,552	54,150,663	56,205,117	52,129,537	50,900,934
School Funds	147,862,263	134,958,003	137,027,387	120,808,306	134,702,451	149,875,304	157,863,632	163,691,206	159,381,591	151,698,603
Regional Jail	7,339,846	7,893,282	8,103,447	10,408,680	11,848,786	16,327,640	17,250,553	18,878,477	17,299,092	16,832,410
Landfill	5,500,946	5,591,962	5,673,478	6,327,638	9,354,058	9,573,521	9,016,193	11,342,676	7,562,982	7,366,729
Division of Court Services	976,873	1,100,424	1,123,812	1,281,617	1,295,876	1,303,985	1,451,196	1,415,036	1,423,981	1,279,083
Shawneeland	531,860	526,850	441,200	516,455	622,413	1,319,710	1,020,742	1,020,538	718,916	848,097
Airport Operating & Capital	1,574,502	1,987,503	1,724,925	2,454,665	2,844,494	3,370,540	5,080,276	3,345,135	3,159,728	3,159,728
Unemployment	10,000	10,000	10,000	10,000	10,000	10,000	10,000	0	0	0
Total*	195,136,893	186,026,426	188,355,753	180,532,087	202,669,299	230,072,252	245,843,255	255,898,185	241,675,827	232,085,584

\*excludes transfers between funds

Organization of Funds		
Fund Type	Revenue Sources	Expenditures
<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.	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	Government Administration Judicial Administration Public Safety Public Works Health and Welfare Parks, Recreation & Cultural Community Development Transfer to School Operating Fund Transfer to School Debt Service Fund Transfer to Regional Jail Fund Transfer to Airport Operating/Capital Funds
<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.	Use of Money and Property Charges for Services Recovered Costs State Categorical Aid Federal Categorical Aid Transfer from General Fund Fund Balance Funding	Jail Expenses
<b>Landfill</b> – This enterprise fund provides for the operation of the local landfill and is funded primarily by landfill fees.	Use of Money and Property Recovered Costs Charges for Services Fund Balance Funding	Landfill Expenses
<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.	Use of Money and Property Charges for Services Recovered Costs State Categorical Aid Fund Balance Funding	Old Dominion Alcohol Safety Action Program Administration Expenses “Starting Point” Public Inebriate Center Old Dominion Community Corrections Program
<b>Shawneeland Sanitary District</b> – This special revenue fund provides services for the Shawneeland subdivision and is funded by property taxes.	Property Taxes Use of Money and Property Recovered Costs Fund Balance Funding	Shawneeland Expenses
<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.	Sale of Services State Categorical Aid Other Locality Funding Transfer from General Fund	Airport Expenses
<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.	Use of Money and Property Charges for Services Donations Recovered Costs State Categorical Aid Federal Categorical Aid Transfer from General Fund	Instruction Administration, Attendance and Health Pupil Transportation Services Operation and Maintenance Services Facilities Transfer to School Food Service/Textbook Funds
<b>School Trusts</b> – These fiduciary funds account for non-expendable funds provided through a private donor for special purposes.	Use of Money and Property	Trust Expenses



<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 School Debt Service Fund</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 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</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 Transfer from Trust Fund</p>	<p>School Textbook Expenses</p>
<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 State Funds 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>

**REVENUES**

*General Property Taxes:*

<b>General Property Taxes</b>	<b>2008-09 BUDGETED</b>	<b>2008-09 ACTUAL</b>	<b>2009-10 BUDGETED</b>	<b>2009-10 ESTIMATED</b>	<b>2010-11 ADOPTED</b>
Current Real Property Taxes	40,430,000	40,649,344	40,430,000	41,135,610	<b>40,430,000</b>
Current Public Svc. Corp. Taxes	800,000	1,028,264	800,000	1,245,011	<b>800,000</b>
Current Personal Property Taxes*	38,050,000	38,535,953	38,050,000	38,588,105	<b>38,050,000</b>
Penalties	400,000	676,780	400,000	510,648	<b>400,000</b>
Interest & Costs on Taxes	220,000	308,452	220,000	237,648	<b>220,000</b>
Credit Card Charges	0	-111	0	0	<b>0</b>
Newspaper Ad for Delinquent Accts.	0	379	0	200	<b>0</b>
Admin. Fees for Liens	35,000	239,623	185,000	173,880	<b>185,000</b>
<b>TOTAL</b>	<b>79,935,000</b>	<b>81,438,684</b>	<b>80,085,000</b>	<b>81,891,102</b>	<b>80,085,000</b>

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

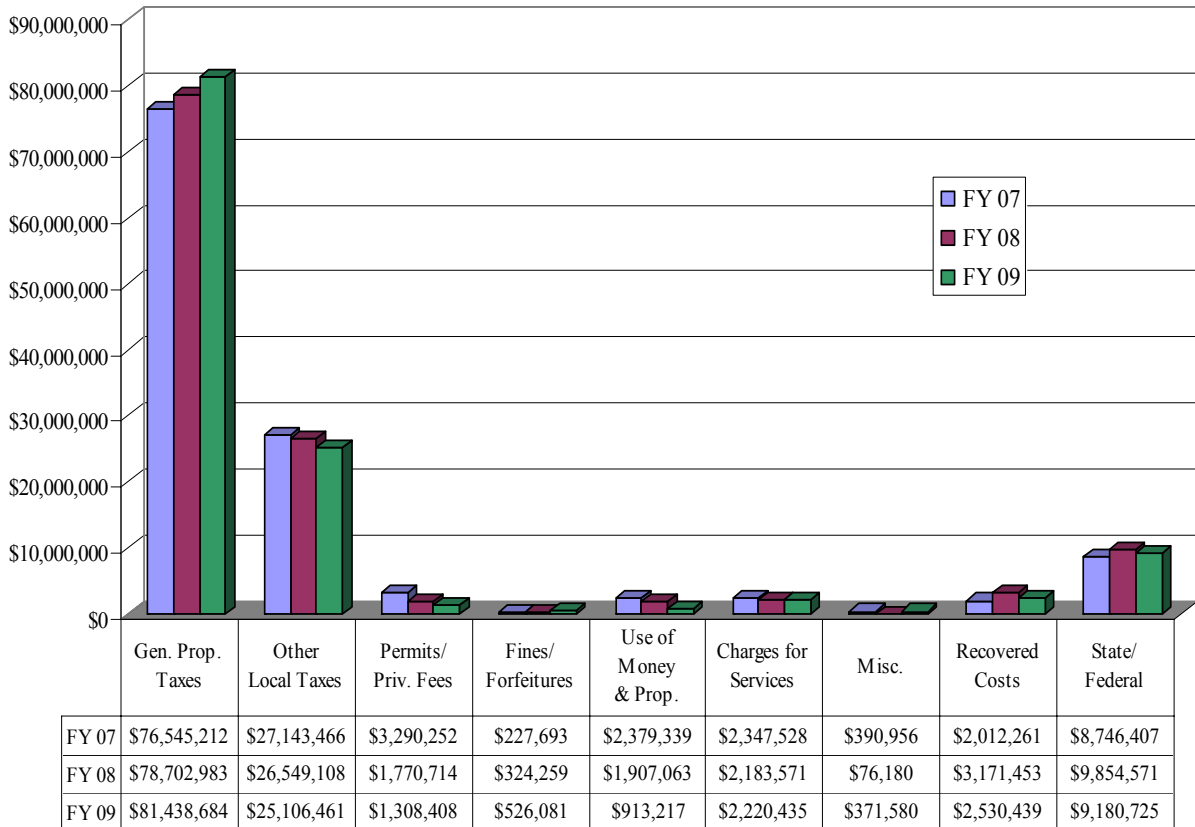
General property taxes mainly consist of real estate and personal property taxes. Both real and personal property are assessed at 100% valuation. Tax rates are applied per \$100 of assessed value. All real and personal property taxes are due December 5 and June 5.

Real property taxes are paid by all landowners: residential, commercial/industrial and rural. The FY 2011 Adopted Budget reflects no increase in real estate or personal property tax rates. Real estate taxes are calculated at 51 cents per \$100 of assessed value and personal property taxes are calculated at \$4.86 per \$100 of assessed value.

Personal property taxes are levied on personally owned items and business equipment. Examples include automobiles, motorcycles, boats, business furnishings and manufacturing equipment. Machinery and tools tax is included in this category. Proration, increased vehicle costs and industrial growth have all attributed to projected increased revenues. Effective in the FY 2007 budget, the state 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 current subsidy equals \$12.7 million.

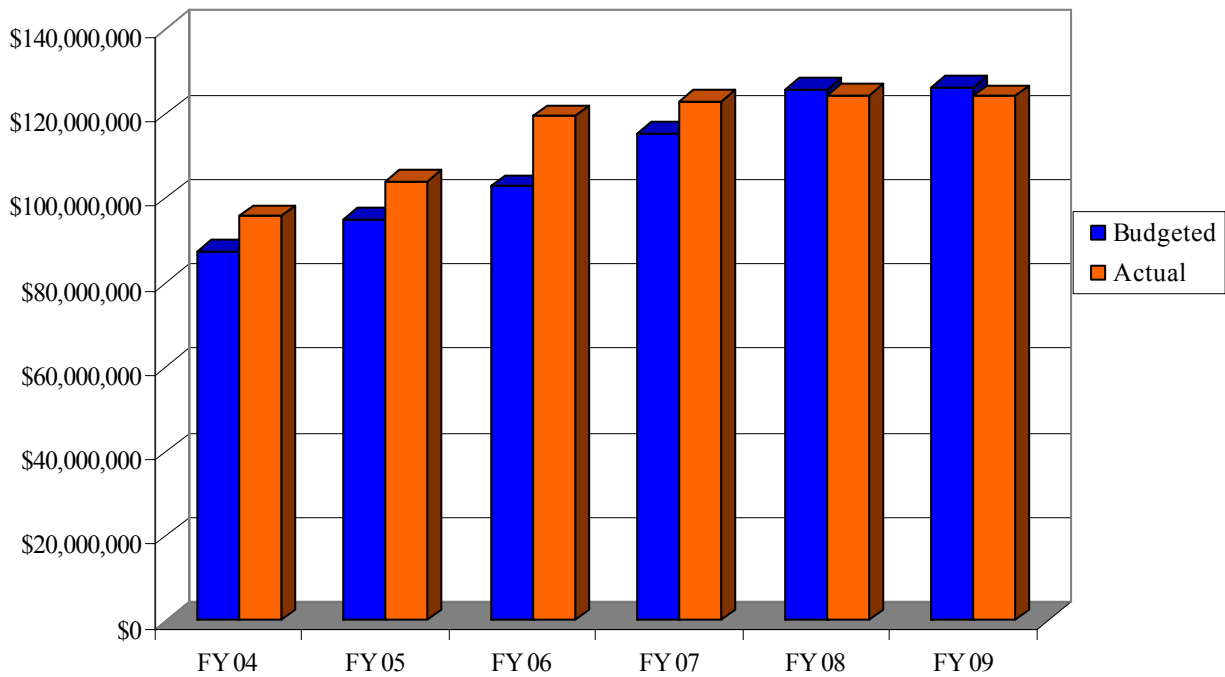
When projecting revenues, several factors are considered. Trends are studied along with local and state economy projections. The Department of Economic Development assists with the knowledge of new industry or existing industry growth in the area. The elected Commissioner of the Revenue, who is responsible 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 over 65% of the general fund revenue. The second largest revenue source is Other Local Taxes which equals close to 20% of the revenue. The remaining categories combined equal the remaining 15%.

# General Fund Revenue Analysis

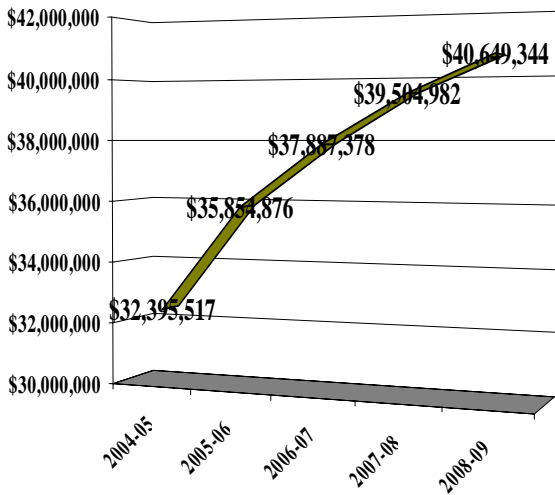


The above chart shows FY 2004 – FY 2009 budgeted to actual revenue. As the chart indicates, budgeted revenue was higher than actual revenue collected through FY 2007. For FY 2008 and FY 2009, actual revenue came in slightly below the budgeted amount. The information on this chart reflects those amounts found in the audited Comprehensive Annual Financial Report.

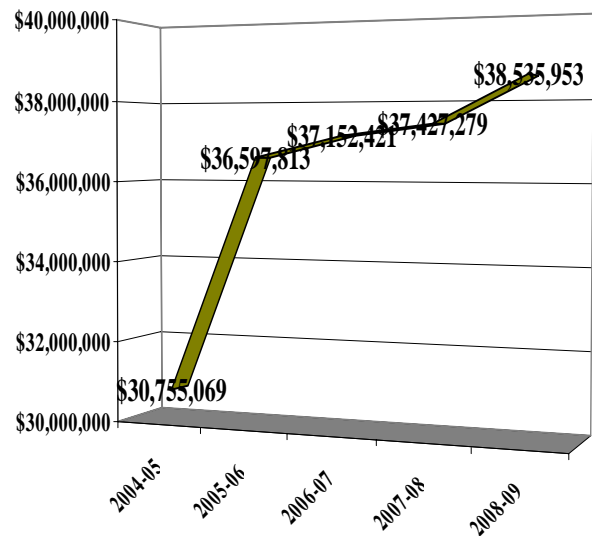
## Property Tax Rates Last Ten Calendar Years

Calendar Year	Real Estate	Personal Property	Machinery and Tools	Mobile Homes	Public Utility	
					Real Estate	Personal Property
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
2008	0.525	4.20	2.00	0.525	0.525	4.20
2009	0.51	4.86	2.00	0.51	0.51	4.86
2010	0.51	4.86	2.00	0.51	0.51	4.86

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	2009 Tax Liability	Non-Profit Organization	Assessed Prop. Value	2009 Tax Liability
American Legion	610,400	3,113	NW Works, Inc.	2,210,400	11,273
American Red Cross	1,092,900	5,574	Outreach to Asian Nationals	704,100	3,591
Assoc. for the Preservation	3,729,800	19,022	People to People	794,700	4,053
Back Creek Ruritan	253,500	1,293	Potomac Appalachian Trail Club	419,300	2,138
Belle Grove, Inc.	56,800	290	Reynolds Store Fire Company	697,800	3,559
Bernstein Family Foundation	200	1	Round Hill Fire Company	440,500	2,247
Cedar Creek Battlefield Foundation	1,662,400	8,478	Round Hill Ruritan Club	223,500	1,140
Clearbrook Volunteer Fire Company	326,600	1,666	The Salvation Army	2,172,300	11,079
Conservation Club	1,817,200	9,268	Shenandoah Area Council, Inc.	2,000,400	10,202
Elks Club of Winchester, Inc.	1,247,500	6,362	Shenandoah Valley Battlefields	127,000	648
Fort Collier Civil War Center	834,000	4,253	Shenandoah Valley Community	422,000	2,152
French & Indian War Foundation	92,700	473	Star Tannery Fire Company	147,400	752
Gainesboro Fire Company	374,300	1,909	Stephens City Fire Company	471,500	2,405
Gainesboro Ruritan Club, Inc.	34,000	173	Stephens City Lodge No. 2483	715,900	3,651
Girl Scouts of Shawnee Council	532,100	2,714	Stone House Foundation, Inc.	1,307,500	6,668
Gore Fire Company	347,500	1,772	Stonewall Ruritan Club	675,900	3,447
Grafton School, Inc.	1,982,200	10,109	Tri-County Virginia OIC	952,600	4,858
Greenwood Fire Company	1,955,300	9,972	Trustees of the Gravel Springs	25,800	132
Industrial Development Authority	3,767,200	19,213	V. F. W. of the U. S.	1,103,000	5,625
Kernstown Battlefield Association	4,055,600	20,684	Wayside Foundation for the Arts	630,400	3,215
Leary Educational Foundation	8,763,200	44,692	Winchester Izaak Walton Club	835,200	4,260
Middletown Fire Company	743,300	3,791	Winchester Medical Center	3,329,100	16,978
National Trust for Historic Preserv.	2,749,900	14,024	Woodmen of the World	322,000	1,642
Nature Conservancy	48,200	246	Youth Development Center	1,044,400	5,326
North Mountain Fire Company	525,800	2,682			
			<b>TOTAL</b>	<b>59,375,300</b>	<b>302,815</b>

*Other Local Taxes:*

Other Local Taxes	2008-09 BUDGETED	2008-09 ACTUAL	2009-10 BUDGETED	2009-10 ESTIMATED	2010-11 ADOPTED
Local Sales & Use Taxes	10,600,000	8,738,001	8,800,000	8,792,600	<b>8,800,000</b>
Communications Sales Tax	1,458,605	1,407,844	1,458,605	1,410,123	<b>1,458,605</b>
Utility Taxes – Electric	2,422,376	2,303,986	2,422,376	2,240,388	<b>2,422,376</b>
Utility Taxes – Gas	676,644	698,905	676,644	669,984	<b>676,644</b>
Gross Receipts Tax – Utilities	84,911	76,471	84,911	88,406	<b>84,911</b>
Business & Prof. Occup. Licenses	6,000,000	4,783,973	4,600,000	4,410,507	<b>4,600,000</b>
Motor Vehicle Licenses	2,000,000	1,989,921	2,000,000	1,984,762	<b>2,000,000</b>
Bank Stock Taxes	200,000	277,988	200,000	260,592	<b>200,000</b>
Recordation Taxes	1,888,000	1,289,895	1,288,000	1,193,664	<b>1,288,000</b>
Tax on Wills	16,000	15,229	16,000	15,000	<b>16,000</b>
Add'l Tax on Deeds of Conveyance	325,236	251,669	325,236	249,360	<b>325,236</b>
Meals Tax and Lodging Taxes	3,700,000	3,611,669	3,700,000	3,602,060	<b>3,700,000</b>
Street Lights	30,340	28,503	31,270	53,052	<b>31,270</b>
<b>TOTAL</b>	<b>29,402,112</b>	<b>25,474,054</b>	<b>25,603,042</b>	<b>24,970,498</b>	<b>25,603,042</b>

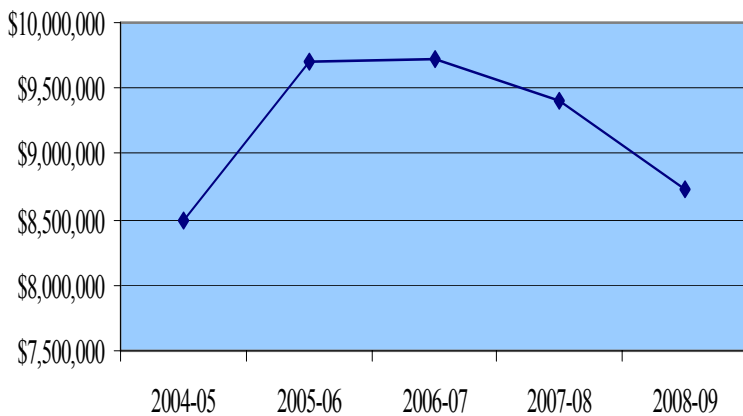
Other local taxes included sales tax, utility taxes, Business and Professional Occupational taxes, hotel and motel taxes, recordation taxes and meals taxes. Utility Taxes – Telephone are now included in Communication Sales Tax. No increases were budgeted in this category. The county continues to monitor revenue collection in this category and the impact the economy has on the revenue projections. At the time of this writing, revenues were still slightly below expected amounts. 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. Recordation taxes are taxes paid on the transfer and recording of real estate. The stagnate housing market is the major contributor of this budget deficit.

Business and professional occupation license tax rates are levied at different rates, depending on the type of business. Retail sales pay 20 cents per \$100 of gross receipts, professional services pay 58 cents per \$100 of gross receipts, personal and business pay 36 cents per \$100 of gross receipts, wholesale pay 5 cents per \$100 of purchases and the rate of \$2.00 on declining values applied to machinery & tools and contract carrier classified vehicles. This revenue has remained at a fairly steady rate in part due to greater efforts on enforcement of all businesses obtaining a business license.

Recordation taxes are \$2.00 per \$1,000 of property recorded. One-third is retained by the county with the remaining two-thirds submitted to the state.

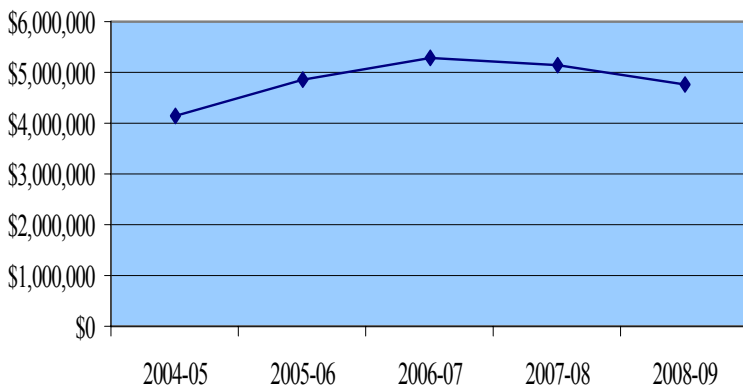
Street light revenue is revenue collected from various neighborhoods where Frederick County pays the electric expenses for street lights. This revenue covers the cost of electric bills.

### Local Sales and Use Taxes Last Five Years



Local sales tax revenue showed a spike in collections in FY 2005-06 and FY 2006-07. It has fallen sharply since that period but FY 2008-09 collections are still up by about 3% at \$8.7 million compared to five years ago when collections were at \$8.5 million. FY 2011 budgeted revenue for sales tax was kept at the same level as FY 2010 at \$8.8 million just to remain cautious but hopeful that revenues will continue to improve.

### Business & Professional Occupation Licenses Last Five Years



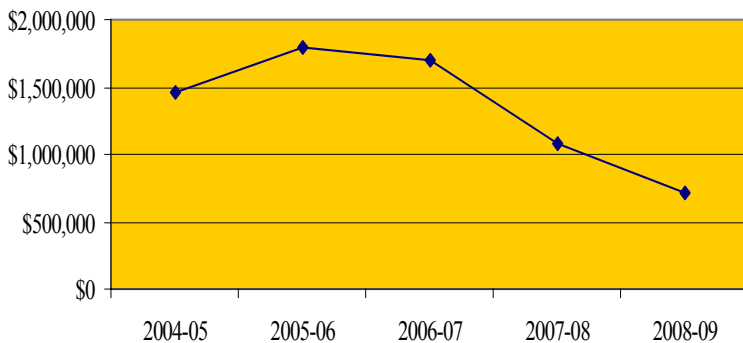
Business and Professional Occupation Licenses (BPOL) have shown a slight change over the last five years. BPOL revenue was at its highest in this time period during FY 2006-07 when it reached \$5.3 million. Compared to five years ago, BPOL revenues are higher for FY 2008-09 by about 15%.

*Permits, Fees & Licenses:*

<b>Permits, Fees &amp; Licenses</b>	<b>2008-09 BUDGETED</b>	<b>2008-09 ACTUAL</b>	<b>2009-10 BUDGETED</b>	<b>2009-10 ESTIMATED</b>	<b>2010-11 ADOPTED</b>
Dog Licenses	15,000	43,440	15,000	44,820	<b>15,000</b>
Land Use Application Fees	3,000	7,000	2,400	19,236	<b>2,400</b>
Transfer Fees	0	2,589	0	2,628	<b>0</b>
Development Review Fees	573,265	495,659	394,349	292,116	<b>394,349</b>
Building Permits	883,950	548,502	596,770	442,092	<b>596,770</b>
2% State Fees	0	368	0	500	<b>0</b>
Electrical Permits	85,200	92,036	57,520	64,632	<b>57,520</b>
Plumbing Permits	42,600	19,270	28,760	11,988	<b>28,760</b>
Mechanical Permits	53,250	52,379	35,950	43,332	<b>35,950</b>
Sign Permits	10,000	3,860	6,000	3,828	<b>6,000</b>
Permits – Commercial Burning	1,000	475	1,000	300	<b>1,000</b>
Explosive Storage Permits	500	700	500	300	<b>500</b>
Blasting Permits	1,200	330	1,200	160	<b>1,200</b>
Annual Burning Permits	200	200	200	200	<b>200</b>
Land Disturbance Permits	150,000	41,600	80,000	38,500	<b>80,000</b>
<b>TOTAL</b>	<b>1,819,165</b>	<b>1,308,408</b>	<b>1,219,649</b>	<b>964,632</b>	<b>1,219,649</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. It appears that building permits will meet roughly 74% of the budgeted amount. The category of permits and fees are directly impacted by the slowdown in construction. All permit and fee related revenue are budgeted at the same levels as FY 2010 in anticipation of a slight improvement in construction projects within the county. The county continues to closely monitor this area.

**Building Related Permit Collections  
Last Five Years**



Building related permits include building, electrical, plumbing, and mechanical permits. These permits are all related to residential and commercial construction within the county. These permit collections fluctuate with the economy and the housing industry. Permit collection reached a peak in FY 2005-06 with collections reaching almost \$1.8 million for that year. These collections have seen a drastic downturn with just over \$712,000 being collected for FY 2008-09, a 51% drop from five years ago.



*Fines and Forfeitures:*

<b>Fines &amp; Forfeitures</b>	<b>2008-09 BUDGETED</b>	<b>2008-09 ACTUAL</b>	<b>2009-10 BUDGETED</b>	<b>2009-10 ESTIMATED</b>	<b>2010-11 ADOPTED</b>
Court Fines & Forfeitures	299,033	520,661	477,949	419,755	<b>477,949</b>
Penalty – Bad Checks	0	5,420	4,900	4,908	<b>4,900</b>
Registrar Fines	0	0	0	300	<b>0</b>
<b>TOTAL</b>	<b>299,033</b>	<b>526,081</b>	<b>482,849</b>	<b>424,963</b>	<b>482,849</b>

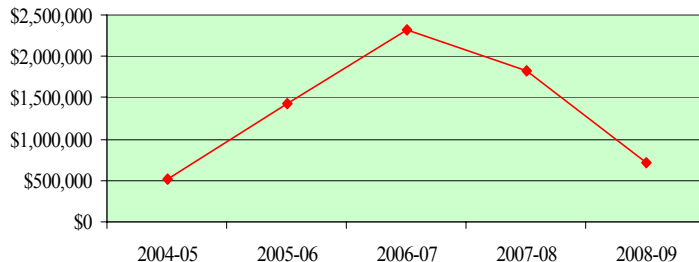
Fines and Forfeitures are revenues collected for court fines as a result of violations of county laws and ordinances. Sheriff's fines consist of speeding tickets, traffic charges and citations. Unfortunately, during hard economic times, crime increases resulting in an increase in court fines.

*Revenue from Use of Money and Property:*

<b>Revenue from Use of Money and Property</b>	<b>2008-09 BUDGETED</b>	<b>2008-09 ACTUAL</b>	<b>2009-10 BUDGETED</b>	<b>2009-10 ESTIMATED</b>	<b>2010-11 ADOPTED</b>
Interest on Bank Deposits	1,050,382	710,879	850,382	334,708	<b>850,382</b>
Rental of General Property	8,980	8,198	8,980	8,196	<b>8,980</b>
Rent/Rec. Prop. & Facilities	100	302	100	200	<b>100</b>
Sale of Surplus - Treasurer	0	108,307	0	59,664	<b>0</b>
Sale of Salvage & Surplus	0	31,115	0	13,848	<b>0</b>
Sale of BOCA Books	0	63	0	10	<b>0</b>
Sale of Maps, Books, Etc.	0	1,111	0	650	<b>0</b>
Park Receipts – Firewood	300	0	300	300	<b>300</b>
Park Rec. – Sale Surplus Equipment	2,700	1,531	2,700	1,884	<b>2,700</b>
Park Rec. – Clearbrook Concessions	5,000	28,948	3,800	19,728	<b>3,800</b>
Park Rec. – Sherando Concessions	5,000	21,819	4,000	21,552	<b>4,000</b>
Sale of Fire Report	1,500	944	1,500	840	<b>1,500</b>
<b>TOTAL</b>	<b>1,073,962</b>	<b>913,217</b>	<b>871,762</b>	<b>461,580</b>	<b>871,762</b>

Revenue from use of money and property consists primarily of interest earned on investments. The County Treasurer invests these funds for the locality. The county continues to be financially impacted over low interest rates on bank deposits. Interest on bank deposits are only expected to reach about 40% of the budgeted amount for FY 2010. It was the Board's decision to keep all revenue at FY 2010 present level amounts for FY 2011 with the anticipation that mid-year budget adjustments could be made if necessary. 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.

**Interest on Bank Deposits  
Last Five Years**



Interest on Bank Deposits experienced a dramatic increase in FY 2006-07 with collections reaching \$2.3 million. These collections have since dropped to the current FY 2008-09 amount of \$710,000. The revenue collected in FY 2008-09 showed a 37% increase compared to collections five years ago.

*Charges for Services:*

<b>Charges for Services</b>	<b>2008-09 BUDGETED</b>	<b>2008-09 ACTUAL</b>	<b>2009-10 BUDGETED</b>	<b>2009-10 ESTIMATED</b>	<b>2010-11 ADOPTED</b>
Excess Fees of Clerks	483,682	208,208	100,000	99,576	<b>100,000</b>
Sheriff's Fees	30,000	2,524	9,500	2,524	<b>9,500</b>
Law Library Fees	7,200	6,583	7,200	8,365	<b>7,200</b>
Handgun Permit Fees	16,000	23,441	23,981	16,656	<b>23,981</b>
Miscellaneous Clerk Fees	120,809	170,835	191,811	148,104	<b>191,811</b>
Bond Management Fees - Planning	0	33,550	0	35,700	<b>0</b>
Court ADA Fees	0	0	0	12,108	<b>0</b>
Donations Adopt/Reclaim Fees	15,000	54,962	15,000	128,688	<b>49,000</b>
Spay/Neuter Fees	18,400	30,260	18,400	31,400	<b>18,400</b>
Donation – Conservation Easement	0	560	0	300	<b>0</b>
Parks and Recreation Fees	1,811,959	1,682,524	2,031,044	1,476,972	<b>1,907,194</b>
Sale of Maps, Surveys, Etc.	72	287	202	202	<b>202</b>
Sale of County Code	4,089	1,050	1,300	1,650	<b>1,300</b>
Sale of Frederick County Book	0	18	0	54	<b>0</b>
Sale of GIS Products	1,500	3,633	3,986	2,208	<b>3,986</b>
Postponement Fees - Planning	0	2,000	0	2,000	<b>0</b>
<b>TOTAL</b>	<b>2,508,711</b>	<b>2,220,435</b>	<b>2,402,424</b>	<b>1,966,507</b>	<b>2,312,574</b>

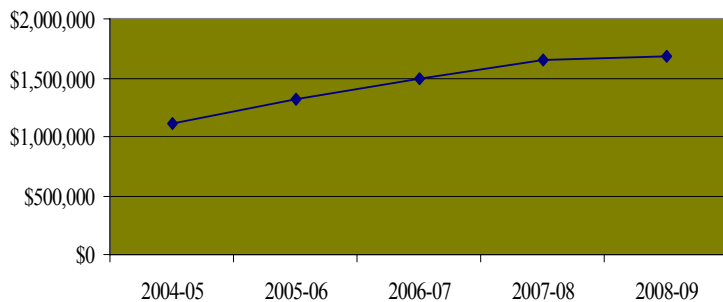
Charges for Services include primarily Sheriff's Fees and recreation admission and user fees.

Excess Fees of Clerks is the return from the state of two-thirds of the fees collected by the county clerk and remitted to the state. A large portion of clerk fees are related to real estate recordings.

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

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. Revenue shortfalls are offset with unspent budgeted expenditures.

**Parks and Recreation Fees  
Last Five Years**



Parks and Recreation Fees have shown a slow and steady increase over the last five years. Fees collected in FY 2004-05 were \$1.1 million compared to almost \$1.7 million in FY 2008-09, a 52% increase. These fees continued this slow increase even during the current economic crisis that the county and country are experiencing.

*Miscellaneous:*

<b>Miscellaneous</b>	<b>2008-09 BUDGETED</b>	<b>2008-09 ACTUAL</b>	<b>2009-10 BUDGETED</b>	<b>2009-10 ESTIMATED</b>	<b>2010-11 ADOPTED</b>
Miscellaneous	0	28,235	0	13,620	<b>0</b>
Recreation Donations	47,230	41,057	37,200	39,348	<b>120,471</b>
Donations – Other	1,000	3,702	0	500	<b>0</b>
Sheriff Donations	0	650	0	0	<b>0</b>
Refunds – Other	1,750	3,731	0	500	<b>0</b>
Refunds – Hazardous Materials	1,000	3,880	500	9,200	<b>500</b>
Drug Awareness Program	5,000	9,806	5,000	5,496	<b>5,000</b>
Specialized Reports	800	2,336	1,100	3,036	<b>1,100</b>
Recycling Refund	372,791	297,216	514,375	514,375	<b>514,375</b>
Credit Due Customers – Parks	0	-19,033	0	-13,400	<b>0</b>
<b>TOTAL</b>	<b>429,571</b>	<b>371,580</b>	<b>558,175</b>	<b>572,675</b>	<b>641,446</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.

Credit due Customers – Parks consist of refunds given to customers when a trip or program is canceled.

*Recovered Costs:*

<b>Recovered Costs</b>	<b>2008-09 BUDGETED</b>	<b>2008-09 ACTUAL</b>	<b>2009-10 BUDGETED</b>	<b>2009-10 ESTIMATED</b>	<b>2010-11 ADOPTED</b>
Recovered Costs – DMV Fees	150,000	0	0	0	0
Recovered Costs – Worker’s Comp.	0	1,200	0	1,200	0
Recovered Costs – NWRT Meth Grant	345,428	0	533,028	533,028	533,028
Recovered Costs – NREP RSC Officer	0	0	21,000	21,000	21,000
Recovered Costs - Landfill	0	540,506	0	0	0
Purchasing Card Rebate	0	58,170	0	123,984	0
Reimb. – Commonwealth	0	4,099	0	3,720	0
Reimb. – Circuit Court	0	2,996	0	3,444	0
Reimb. – Public Works Cleanup	0	687	0	864	0
Clarke County Container Fees	59,796	51,660	58,392	55,692	58,392
Winchester Container Fees	21,132	18,792	24,348	21,276	24,348
Refuse Disposal Fees	146,364	100,290	83,484	71,580	83,484
Recycling Revenue	101,525	24,891	68,515	84,672	68,515
Sheriff Restitution	0	0	0	170	0
Fire and Rescue Merchandise	1,300	386	0	732	0
Container Fees – Bowman Library	2,002	924	4,136	780	4,136
Litter-Thon	2,500	1,000	0	0	0
Restitution – Victim Witness	0	2	0	1,944	0
Reimb. of Exp. – Gen. Dist. Court	22,000	30,200	22,000	25,116	22,000
Reimb. – Public Works Salaries	20,000	20,000	20,000	20,000	30,500
Reimb. – Juvenile & Domestic	1,000	3,406	1,000	3,432	1,000
City of Winchester – EDC	72,000	72,000	72,000	0	72,000
Reimb. – LFSWCD	324,604	175,703	0	60,627	0
Reimb. - Task Force	39,044	53,562	41,230	58,524	41,230
EDC Recovered Costs	8,500	29,503	8,500	3,588	8,500
Sign Deposits – Planning	0	0	0	500	0
Reimb. – Elections	0	2,198	5,000	5,000	5,000
Westminister – In Lieu of Taxes	0	25,625	0	17,100	0
Reimb. – Street Signs	2,000	6,487	2,500	864	2,500
Reimb. – FCPS Maintenance	386,052	339,282	388,676	334,539	186,600
Telecommuting Center Reimbursement	0	56,931	0	0	0
Proffers	0	882,922	0	511,584	0
Comcast PEG Grant	0	0	0	43,144	0
Fire School Programs	22,250	8,843	8,000	18,396	8,000
Clerk Payroll Reimbursement	0	14,719	0	14,016	0
Reimbursement - Sheriff	0	3,455	0	0	0
Congressional Award Task Force	0	0	536,609	536,609	536,609
Parks Dogwood Village Rec. Unit	0	0	0	10,000	0
<b>TOTAL</b>	<b>1,727,497</b>	<b>2,530,439</b>	<b>1,898,418</b>	<b>2,587,125</b>	<b>1,706,842</b>

Recovered costs include reimbursements for joint jurisdiction programs such as court security, fees collected from surrounding localities, and proffers collected from developers which are then divided between the school system, fire and rescue, parks and recreation or other designated areas. Recovered costs – DMV Fees are fees collected by the taxpayer for state vehicle licenses that can only be obtained if a resident’s local taxes are paid. Recovered costs – Landfill are Frederick County’s share of funds received for illegal landfill activity that was settled by the county with the accused vendor.

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

Recovered Costs – Landfill was a rebate on the municipal rate given to participating localities when the tipping rate was reduced from \$24 per ton to \$12 per ton.

Proffers are not budgeted since they cannot be used for operating costs. All proffers are appropriated by the Board of Supervisors prior to disbursement.

Reimbursement - FCPS Maintenance represents reimbursement by the school system for the county parks department maintaining school ball fields. Frederick County Parks reduced the costs to maintain the grounds at FCPS. This was a decision made during the budget process to lessen the burden to the school system and retain parks personnel. Container and disposal fees continue to increase as a result of increased citizen tonnage.

*Non-Categorical Aid:*

<b>Non-Categorical Aid</b>	<b>2008-09 BUDGETED</b>	<b>2008-09 ACTUAL</b>	<b>2009-10 BUDGETED</b>	<b>2009-10 ESTIMATED</b>	<b>2010-11 ADOPTED</b>
Carriers Tax/Mobile Home Titling	330,079	162,720	191,760	171,972	<b>191,760</b>
<b>TOTAL</b>	<b>330,079</b>	<b>162,720</b>	<b>191,760</b>	<b>171,972</b>	<b>191,760</b>

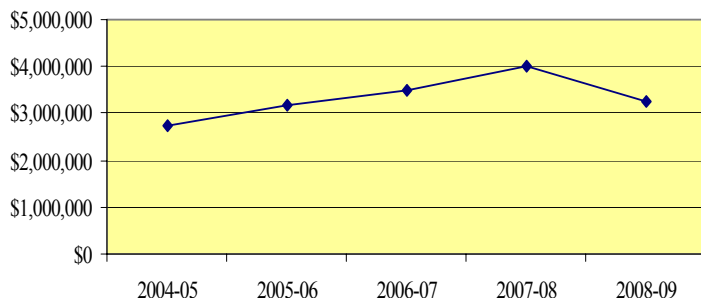
Non-Categorical Aid consists of local taxes collected by the State and forwarded to the locality with no specific use outlined. These funds may be used at the discretion of the locality. Motor Vehicle Carriers Tax and Mobile Home Titling Taxes are returned to the locality at 100% and are collected by the Division of Motor Vehicles.

*Shared Expenses – Categorical:*

<b>Shared Expenses - Categorical</b>	<b>2008-09 BUDGETED</b>	<b>2008-09 ACTUAL</b>	<b>2009-10 BUDGETED</b>	<b>2009-10 ESTIMATED</b>	<b>2010-11 ADOPTED</b>
Shared Expenses – Comm. Attorney	405,000	445,718	405,000	361,284	<b>416,914</b>
Shared Expenses – Sheriff	2,450,372	1,900,193	2,403,010	2,274,828	<b>2,310,103</b>
Shared Expenses – Comm. of Revenue	223,000	247,770	224,400	264,024	<b>200,234</b>
Shared Expenses – Treasurer	208,800	209,175	208,740	186,744	<b>159,984</b>
Shared Expenses – Medical Examiner	600	0	600	0	<b>600</b>
Shared Expenses – Regis./Elec. Bd.	63,752	58,802	54,189	48,770	<b>42,189</b>
Shared Expenses – Clerk	595,085	393,982	535,532	360,336	<b>429,087</b>
<b>TOTAL</b>	<b>3,946,609</b>	<b>3,255,640</b>	<b>3,831,471</b>	<b>3,495,986</b>	<b>3,559,111</b>

Shared Expenses – Categorical is made up of the reimbursement received from the State Compensation Board for the County’s constitutional offices. The locality continues to fund a large portion of the county’s constitutional offices. The state continues to shift funding for constitutional offices, thus shifting the costs of operation to localities. Budget reductions have been made in these constitutional offices to help absorb reduced state funding. The Clerk’s office budgeted TTF Grant monies to scan old documents to electronic form. This project was not completed so the estimated revenue for that item is significantly less than the budgeted amount.

**Shared Expenses - Commonwealth  
Last Five Years**



State Compensation Board funding has been fairly consistent over the last five years, showing close to a 19% increase in that time period. Peak funding was reached in FY 2007-08 with \$4 million being received from the state for the constitutional offices. However, this funding plummeted in FY 2008-09 with \$3.2 million being received, an 18% decrease.

*Categorical Aid:*

<b>Categorical Aid</b>	<b>2008-09 BUDGETED</b>	<b>2008-09 ACTUAL</b>	<b>2009-10 BUDGETED</b>	<b>2009-10 ESTIMATED</b>	<b>2010-11 ADOPTED</b>
Public Assistance Grants	3,985,875	3,826,984	3,865,849	3,226,452	<b>3,862,386</b>
Virginia Comm. of the Arts	5,000	5,000	4,000	4,250	<b>0</b>
Litter Control Grants	15,307	15,067	15,000	12,293	<b>15,000</b>
Other Rev. from the Commonwealth	0	15,600	0	15,600	<b>0</b>
Four-For-Life Funds	69,224	77,188	69,224	69,224	<b>69,224</b>
Emergency Services Fire Program	175,927	155,246	138,373	157,389	<b>138,373</b>
DMV Grant	26,000	70,465	0	30,325	<b>0</b>
State Grants – Parks	0	0	0	23,800	<b>0</b>
Grants – Planning	0	0	0	3,000	<b>0</b>
DCJS & Sheriff – State Grants	0	0	0	33,000	<b>0</b>
JJC Grant	174,896	167,598	167,598	167,598	<b>167,598</b>
Rent/Lease Payments	233,883	213,638	194,755	211,632	<b>194,755</b>
Spay/Neuter Assistance – State	1,500	2,203	1,500	1,980	<b>1,500</b>
Wireless 911 Grant	50,976	59,510	0	136,300	<b>0</b>
Gypsy Moth Program – State	15,000	0	0	9,788	<b>10,500</b>
State Forfeited Asset Funds	7,600	36,145	15,995	28,284	<b>15,995</b>
Va. Dept. of Health – Biosolids	13,560	3,391	0	0	<b>0</b>
Victim Witness Grant	114,853	22,992	114,853	119,853	<b>114,853</b>
Social Services VOCA Grant	0	13,583	0	11,436	<b>0</b>
State Grant Public Communications	0	49,435	0	262,404	<b>0</b>
Fire & Rescue OEMS Reimb.	0	7,960	0	2,856	<b>0</b>
Reimb. – Purchase Dev. Rights	0	390,898	0	0	<b>0</b>
Payment in Lieu of Taxes	0	11,491	3,122	3,122	<b>3,122</b>
<b>TOTAL</b>	<b>4,889,601</b>	<b>5,144,394</b>	<b>4,590,269</b>	<b>4,530,586</b>	<b>4,593,306</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. Although not budgeted, Emergency Services continue to apply and receive funds for Homeland Security. The Wireless 911 Grant was awarded for a new phone system in the county's 911 center.

The JJC Grant is to provide supervision and counseling to juveniles as ordered by the courts. The State Grant Public Communications is a grant for a 911 Alert System.

*Categorical Aid – Federal:*

<b>Categorical Aid - Federal</b>	<b>2008-09 BUDGETED</b>	<b>2008-09 ACTUAL</b>	<b>2009-10 BUDGETED</b>	<b>2009-10 ESTIMATED</b>	<b>2010-11 ADOPTED</b>
National Park Service	30,000	0	30,000	0	<b>30,000</b>
Federal Grant – Sheriff’s Office	0	175,450	0	2,000	<b>0</b>
DMV Grants - Federal	0	35,738	0	0	<b>0</b>
Federal Forfeited Asset Funds	16,000	4,814	14,000	9,661	<b>14,000</b>
Housing Illegal Aliens - Federal	0	34,376	0	66,192	<b>0</b>
Congress Earmark Gang Task 2009	0	0	0	112,158	<b>0</b>
Congressional Grant 2009	0	0	0	750,000	<b>0</b>
<b>TOTAL</b>	<b>46,000</b>	<b>250,378</b>	<b>44,000</b>	<b>940,011</b>	<b>44,000</b>

Categorical Aid – Federal consists of funds from the federal government for specific purposes. 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 funded personnel for community policing and resource positions in the public schools. These positions are assigned to specific areas of the community that have been identified as areas of need. The Sheriff’s Office continues to seek state and federal funding to ease the local funding burden.

*Non-Revenue Receipts:*

<b>Non-Revenue Receipts</b>	<b>2008-09 BUDGETED</b>	<b>2008-09 ACTUAL</b>	<b>2009-10 BUDGETED</b>	<b>2009-10 ESTIMATED</b>	<b>2010-11 ADOPTED</b>
Funding from Fund Balance	8,699,000	8,699,000	4,300,000	4,300,000	<b>4,300,000</b>
<b>TOTAL</b>	<b>8,699,000</b>	<b>8,699,000</b>	<b>4,300,000</b>	<b>4,300,000</b>	<b>4,300,000</b>

Non-Revenue Receipts consists of carry forward funds. These are funds that have been appropriated from the county’s 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>2008-09 BUDGETED</b>	<b>2008-09 ACTUAL</b>	<b>2009-10 BUDGETED</b>	<b>2009-10 ESTIMATED</b>	<b>2010-11 ADOPTED</b>
<b>GRAND TOTAL</b>	<b>135,106,340</b>	<b>132,295,030</b>	<b>126,078,819</b>	<b>127,277,637</b>	<b>125,611,341</b>

*NORTHWESTERN REGIONAL ADULT DETENTION CENTER FUND:*

	<b>2008-09 BUDGETED</b>	<b>2008-09 ACTUAL</b>	<b>2009-10 BUDGETED</b>	<b>2009-10 ESTIMATED</b>	<b>2010-11 ADOPTED</b>
<b>Use of Money/Property</b>					
Interest on Bank Deposits	0	82,415	0	44,784	<b>0</b>
Sale of Salvage and Surplus	0	0	0	230	<b>0</b>
TOTAL	0	82,415	0	45,014	<b>0</b>
<b>Charges for Services</b>					
Work Release Fees	492,896	467,666	421,575	361,041	<b>399,675</b>
Prisoner Fees from Other Localities	448,950	128,935	0	0	<b>0</b>
Miscellaneous	14,000	12,139	14,000	23,878	<b>10,000</b>
Phone Commissions	142,000	162,140	175,000	120,706	<b>142,000</b>
Food & Staff Reimb. – Juv. Det. Ctr.	140,000	106,755	135,000	103,872	<b>110,000</b>
Electronic Monitoring Part. Fees	98,550	58,231	62,050	71,199	<b>44,165</b>
Employee Meals Supplement	5,000	3,616	3,000	3,464	<b>3,500</b>
TOTAL	1,341,396	939,482	810,625	684,160	<b>709,340</b>
<b>Recovered Costs</b>					
Local Contributions	5,498,024	5,355,809	4,959,154	4,959,154	<b>5,395,072</b>
Operating Reserves	0	40,977	176,607	176,607	<b>137,381</b>
Medical & Health Reimbursement	52,926	143,994	54,857	53,517	<b>56,852</b>
TOTAL	5,550,950	5,540,780	5,190,618	5,189,278	<b>5,589,305</b>
<b>Categorical Aid</b>					
State Grants	232,045	238,891	210,045	278,793	<b>215,757</b>
DOC Contract Beds	173,740	1,340,201	173,740	99,404	<b>0</b>
Share of Jail Costs	1,752,000	0	1,437,235	1,191,379	<b>840,320</b>
Shared Expenses – Regional Jail	5,019,029	3,636,377	5,394,251	4,902,794	<b>5,088,859</b>
Federal Bureau of Prisons	706,000	752,232	438,000	361,346	<b>0</b>
TOTAL	7,882,814	5,967,701	7,653,271	6,833,716	<b>6,144,936</b>
<b>Non-Revenue</b>					
Transfer – General Operating Fund	2,789,621	2,744,121	2,644,578	2,644,578	<b>3,388,829</b>
Funding from Fund Balance	1,313,696	1,313,696	1,000,000	1,000,000	<b>1,000,000</b>
TOTAL	4,103,317	4,057,817	3,644,578	3,644,578	<b>4,388,829</b>
<b>FUND TOTAL</b>	<b>18,878,477</b>	<b>16,588,195</b>	<b>17,299,092</b>	<b>16,396,746</b>	<b>16,832,410</b>

This budget assumes a reduction of the inmate population during FY 2010. Although the average daily population increased in FY 2009, much of that growth resulted from agreements to detain large numbers of Immigration and Customs Enforcement (ICE) detainees and inmates from Prince William County during the period of their Jail Expansion Project. The local inmate population throughout most of FY 2009 varied little, ranging from 520 – 530 inmates. All Prince William inmates will be removed during FY 2010 and few if any ICE detainees will be located here. The budget also assumes five position vacancies in FY 2011 and a \$1,000,000 budget transfer from fund balance to avoid reductions in local funding.



*FREDERICK – WINCHESTER LANDFILL FUND:*

	<b>2008-09 BUDGETED</b>	<b>2008-09 ACTUAL</b>	<b>2009-10 BUDGETED</b>	<b>2009-10 ESTIMATED</b>	<b>2010-11 ADOPTED</b>
<b>Use of Money/Property</b>					
Interest on Bank Deposits	950,000	571,354	600,000	126,000	<b>350,000</b>
Sale of Junk and Waste	0	34,809	0	103,103	<b>0</b>
<b>TOTAL</b>	<b>950,000</b>	<b>606,163</b>	<b>600,000</b>	<b>229,103</b>	<b>350,000</b>
<b>Charges for Services</b>					
Interest Charges	0	7,235	0	5,076	<b>0</b>
Credit Card Charges	0	56	0	143	<b>0</b>
Sanitary Landfill Fees	7,443,987	5,251,252	6,100,500	5,176,738	<b>5,202,000</b>
Charges for Tire Recycling	100,000	90,721	80,000	143,847	<b>80,000</b>
Charges for RTOP	100,000	2,793	80,000	5,000	<b>80,000</b>
Regional Electronics Recycling	50,000	45,532	50,000	47,761	<b>50,000</b>
Greenhouse Gas Credit Sales	100,000	36,938	100,000	32,567	<b>100,000</b>
Landfill Gas to Electricity	0	0	0	0	<b>200,000</b>
<b>TOTAL</b>	<b>7,793,987</b>	<b>5,434,527</b>	<b>6,410,500</b>	<b>5,411,132</b>	<b>5,712,000</b>
<b>Miscellaneous Revenue</b>					
Miscellaneous	0	568	0	3,811	<b>0</b>
Refunds – Other	0	11,970	0	16	<b>0</b>
Wheel Recycling	25,000	52,498	15,000	2,189	<b>55,000</b>
Proceeds from Land	0	2,000	0	0	<b>0</b>
<b>TOTAL</b>	<b>25,000</b>	<b>67,036</b>	<b>15,000</b>	<b>6,016</b>	<b>55,000</b>
<b>Non-Categorical Aid</b>					
State Reimbursements	20,000	0	10,000	61,943	<b>20,000</b>
<b>TOTAL</b>	<b>20,000</b>	<b>0</b>	<b>10,000</b>	<b>61,943</b>	<b>20,000</b>
<b>Non-Revenue</b>					
Funding from Fund Balance	2,553,689	2,553,689	527,482	527,482	<b>1,229,729</b>
<b>TOTAL</b>	<b>2,553,689</b>	<b>2,553,689</b>	<b>527,482</b>	<b>527,482</b>	<b>1,229,729</b>
<b>FUND TOTAL</b>	<b>11,342,676</b>	<b>8,661,415</b>	<b>7,562,982</b>	<b>6,235,676</b>	<b>7,366,729</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 \$45/ton, Construction Demolition Debris at \$42/ton, Municipal at \$12/ton and Municipal Sludge at \$24/ton. These rates are evaluated on a yearly basis and are dependent on anticipated development costs, operation and maintenance costs and closure and post-closure costs. Reserves continue to be sufficient in this fund.

*DIVISION OF COURT SERVICES FUND:*

	<b>2008-09 BUDGETED</b>	<b>2008-09 ACTUAL</b>	<b>2009-10 BUDGETED</b>	<b>2009-10 ESTIMATED</b>	<b>2010-11 ADOPTED</b>
<b>Use of Money/Property</b>					
Interest on Bank Deposits	12,000	13,147	15,000	2,825	<b>8,000</b>
Rental of General Property – ASAP	5,400	5,100	3,600	4,500	<b>3,600</b>
TOTAL	17,400	18,247	18,600	7,325	<b>11,600</b>
<b>Charges for Services</b>					
State Probation & Parole	6,000	0	0	0	<b>0</b>
Driver Improvement Clinic Fees	21,620	13,418	16,733	10,155	<b>10,000</b>
Comm. Corrections – Supervision	75,000	59,950	77,505	63,822	<b>77,546</b>
A.S.A.P. Fees	416,232	397,558	427,867	388,216	<b>436,964</b>
Comm. Corrections Urine Screens	8,000	6,770	7,800	8,943	<b>7,800</b>
Detox Fees	54,600	38,441	60,000	48,421	<b>68,353</b>
A.S.A.P. Administration Fee	126,220	125,671	127,588	117,640	<b>136,355</b>
Detox Administration Fee	14,743	14,920	15,199	13,689	<b>8,772</b>
Community Corrections Admin. Fee	14,743	14,920	15,199	13,689	<b>12,853</b>
Reimb. – ASAP Draeger	6,000	7,920	7,000	10,455	<b>12,000</b>
TOTAL	743,158	679,568	754,891	675,030	<b>770,643</b>
<b>Recovered Costs</b>					
Reimb. – Detox Center Winchester	185,220	185,220	185,220	90,000	<b>90,000</b>
Reimb. – Detox Center Fred. County	48,100	48,100	0	0	<b>0</b>
Reimb. – Detox Center Clarke County	3,000	2,028	2,500	1,000	<b>3,000</b>
CDI Travel Reimbursement	2,400	5,276	3,000	4,532	<b>2,400</b>
Drug Offender Fees	105,280	72,111	93,120	64,217	<b>93,000</b>
Drug Offender Urine Screens	11,280	20,891	14,550	17,670	<b>19,200</b>
Detox Urine Screens	1,200	183	1,200	1,500	<b>1,200</b>
Anger Management Program Fees	500	325	200	100	<b>200</b>
Miscellaneous Canteen	0	0	0	4,488	
TOTAL	356,980	334,134	299,790	183,507	<b>209,000</b>
<b>Categorical Aid</b>					
Detox Center	85,926	64,444	64,444	0	<b>0</b>
DCJS/Community Corrections	223,449	223,449	212,511	212,498	<b>212,511</b>
TOTAL	309,375	287,893	276,955	212,498	<b>212,511</b>
<b>Non-Revenue</b>					
Funding from Fund Balance	10,720	10,720	32,860	32,860	<b>34,444</b>
Transfer from General Operating Fund	0	0	40,885	40,885	<b>40,885</b>
TOTAL	10,720	10,720	73,745	73,745	<b>75,329</b>
<b>FUND TOTAL</b>	<b>1,437,633</b>	<b>1,330,562</b>	<b>1,423,981</b>	<b>1,152,105</b>	<b>1,279,083</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 56% 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.

At the time of publication, funding from the state and the City of Winchester was in jeopardy. Without funding from the state and the city for the Detox Center, the center will be forced to close.

***SHAWNEELAND SANITARY DISTRICT FUND:***

	<b>2008-09 BUDGETED</b>	<b>2008-09 ACTUAL</b>	<b>2009-10 BUDGETED</b>	<b>2009-10 ESTIMATED</b>	<b>2010-11 ADOPTED</b>
<b>General Property Taxes</b>					
General Real Property Taxes	626,850	529,567	548,640	579,048	<b>603,500</b>
Penalties	0	7,495	0	7,437	<b>0</b>
Interest and Cost of Taxes	0	14,675	0	14,166	<b>0</b>
Credit Card Charges – Taxes	0	32	0	10	<b>0</b>
TOTAL	626,850	551,769	548,640	600,661	<b>603,500</b>
<b>Use of Money/Property</b>					
Interest on Bank Deposits	60,000	50,550	45,000	8,615	<b>16,500</b>
TOTAL	60,000	50,550	45,000	8,615	<b>16,500</b>
<b>Miscellaneous Revenue</b>					
Refunds – Other	0	172	0	1,250	<b>0</b>
TOTAL	0	172	0	1,250	<b>0</b>
<b>Recovered Costs</b>					
Reimb. – Sanitary District Culverts	1,214	4,613	1,000	1,008	<b>1,000</b>
TOTAL	1,214	4,613	1,000	1,008	<b>1,000</b>
<b>Non-Revenue</b>					
Funding from Fund Balance	332,474	332,474	124,276	124,276	<b>227,097</b>
TOTAL	332,474	332,474	124,276	124,276	<b>227,097</b>
<b>FUND TOTAL</b>	<b>1,020,538</b>	<b>939,578</b>	<b>718,916</b>	<b>735,810</b>	<b>848,097</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.

Funding from fund balance is budgeted for approved capital projects.

*AIRPORT AUTHORITY OPERATING FUND:*

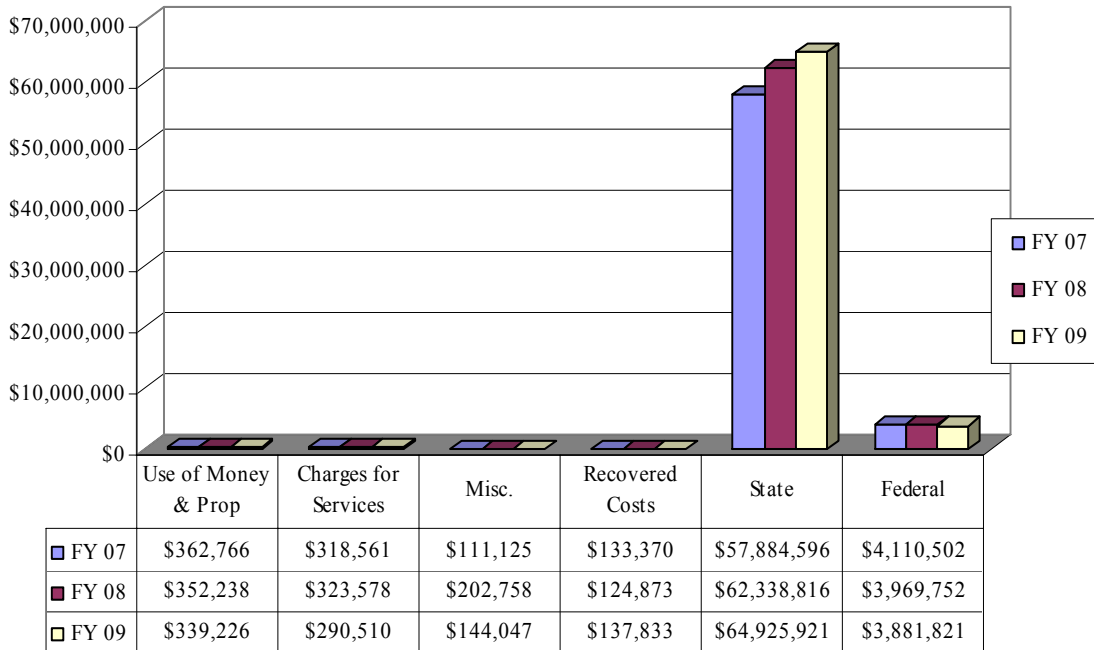
	<b>2008-09 BUDGETED</b>	<b>2008-09 ACTUAL</b>	<b>2009-10 BUDGETED</b>	<b>2009-10 ESTIMATED</b>	<b>2010-11 ADOPTED</b>
<b>Miscellaneous Revenue</b>					
Miscellaneous Revenue	3,252,243	2,178,073	3,134,588	2,077,980	<b>3,110,988</b>
Revenue from the Commonwealth	25,140	0	25,140	0	<b>25,140</b>
<b>TOTAL</b>	<b>3,277,383</b>	<b>2,178,073</b>	<b>3,159,728</b>	<b>2,077,980</b>	<b>3,136,128</b>
<b>Transfers</b>					
Other Localities	12,469	12,251	0	6,726	<b>6,726</b>
General Operating Fund	31,283	31,272	0	21,927	<b>16,874</b>
<b>TOTAL</b>	<b>43,752</b>	<b>43,523</b>	<b>0</b>	<b>28,653</b>	<b>23,600</b>
<b>FUND TOTAL</b>	<b>3,321,135</b>	<b>2,221,596</b>	<b>3,159,728</b>	<b>2,106,633</b>	<b>3,159,728</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 \$2,634,375 which makes up over 83% of this revenue item and hangar and office rentals, projected at \$505,051, makes up 16%. 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 2009, state funds equate to over 93% of the revenue for the school operating fund, excluding the transfer from the general fund. The second largest revenue source is federal funds which equals close to 6% of the revenue. The remaining categories combined equal the remaining 1%.

*CONSOLIDATED SERVICES FUND:*

	<b>2008-09 BUDGETED</b>	<b>2008-09 ACTUAL</b>	<b>2009-10 BUDGETED</b>	<b>2009-10 ESTIMATED</b>	<b>2010-11 ADOPTED</b>
<b>Use of Money/Property</b>					
Billings to Local Agencies	0	21,262	0	0	<b>0</b>
TOTAL	0	21,262	0	0	<b>0</b>
<b>FUND TOTAL</b>	<b>0</b>	<b>21,262</b>	<b>0</b>	<b>0</b>	<b>0</b>

**SCHOOL OPERATING FUND**

*Revenue from Use of Money and Property:*

<b>Use of Money/Property</b>	<b>2008-09 BUDGETED</b>	<b>2008-09 ACTUAL</b>	<b>2009-10 BUDGETED</b>	<b>2009-10 ESTIMATED</b>	<b>2010-11 ADOPTED</b>
Rental of School Property	330,451	339,226	330,451	330,451	<b>326,376</b>
TOTAL	330,451	339,226	330,451	330,451	<b>326,376</b>

*Charges for Services:*

<b>Charges for Services</b>	<b>2008-09 BUDGETED</b>	<b>2008-09 ACTUAL</b>	<b>2009-10 BUDGETED</b>	<b>2009-10 ESTIMATED</b>	<b>2010-11 ADOPTED</b>
Tuition – Private Sources – Day School	20,000	24,135	20,000	20,000	<b>20,000</b>
Parking Fees	40,000	34,381	53,440	55,792	<b>200,940</b>
Fees – Testing – Regional	33,175	23,390	33,175	33,175	<b>33,175</b>
Fees – GED – Regional	19,000	22,790	33,717	33,717	<b>33,717</b>
Fees – Drivers Ed. – Regional	140,570	135,409	140,570	140,570	<b>134,782</b>
Tuition from Private Sources - Summer	60,000	50,406	0	0	<b>0</b>
TOTAL	312,745	290,511	280,902	283,254	<b>422,614</b>

Projected charges for services are based on projected enrollment in the respective areas. Student fees are expected to significantly increase in FY 2011 with the implementation of “pay to participate” in high school sports. A \$75 student fee will be charged per athlete and per sport at the high school level. Also, the student parking fee is increased from \$40 to \$75 for FY 2011.

*Miscellaneous Revenue:*

<b>Miscellaneous Revenue</b>	<b>2008-09 BUDGETED</b>	<b>2008-09 ACTUAL</b>	<b>2009-10 BUDGETED</b>	<b>2009-10 ESTIMATED</b>	<b>2010-11 ADOPTED</b>
Donations/Grants	150,000	28,310	216,259	120,816	<b>216,259</b>
Miscellaneous Refunds	45,000	67,396	45,000	45,000	<b>45,000</b>
Insurance Adjustments	0	37,503	0	0	<b>0</b>
Sale of Other Equipment	0	10,838	0	0	<b>0</b>
<b>TOTAL</b>	<b>195,000</b>	<b>144,047</b>	<b>261,259</b>	<b>165,816</b>	<b>261,259</b>

*Recovered Costs:*

<b>Recovered Costs</b>	<b>2008-09 BUDGETED</b>	<b>2008-09 ACTUAL</b>	<b>2009-10 BUDGETED</b>	<b>2009-10 ESTIMATED</b>	<b>2010-11 ADOPTED</b>
Regional Adult Education - Locality Billings	143,022	137,833	136,763	134,721	<b>136,763</b>
<b>TOTAL</b>	<b>143,022</b>	<b>137,833</b>	<b>136,763</b>	<b>134,721</b>	<b>136,763</b>
<b>TOTAL REVENUE FROM LOCAL SOURCES</b>	<b>981,218</b>	<b>911,616</b>	<b>1,009,375</b>	<b>914,241</b>	<b>1,147,012</b>

*Categorical Aid:*

<b>Categorical Aid</b>	<b>2008-09 BUDGETED</b>	<b>2008-09 ACTUAL</b>	<b>2009-10 BUDGETED</b>	<b>2009-10 ESTIMATED</b>	<b>2010-11 ADOPTED</b>
Sales Tax Receipts	9,958,466	9,415,134	10,832,998	10,832,998	<b>10,318,692</b>
Sales Tax Receipts 1/8%	1,244,808	1,021,305	1,354,125	1,354,125	<b>1,289,837</b>
Basic School Aid	39,958,055	39,741,523	35,412,678	32,945,095	<b>33,123,381</b>
Regular Foster Child	0	97,596	0	0	<b>0</b>
Adult Ed. – Regional	8,659	14,158	8,659	23,724	<b>8,659</b>
Gifted and Talented	351,873	346,660	351,332	351,332	<b>371,368</b>
Remedial Education – SOQ	417,260	406,949	412,433	412,433	<b>500,539</b>
Special Education – SOQ	4,203,513	4,099,629	4,154,884	4,154,884	<b>3,745,971</b>
Vocational Education – SOQ	1,035,424	1,009,835	1,023,446	1,023,446	<b>984,932</b>
Vocational Adult Education	0	8,751	0	0	<b>0</b>
Juvenile Detention Center Funds	308,466	309,577	317,094	364,617	<b>364,617</b>
Social Security – Instructional	1,996,498	1,966,918	1,993,428	1,993,428	<b>2,050,596</b>
Teacher Retirement – Instructional	2,585,503	2,547,196	2,566,252	2,566,252	<b>1,210,982</b>
Group Life Insurance – Instructional	84,144	82,897	68,739	68,739	<b>72,659</b>
Homebound	102,475	85,674	102,475	102,475	<b>115,168</b>
Special Ed. Reg. Program Payments	800,000	951,255	800,000	800,000	<b>1,000,000</b>
Adult Basic Ed. – Regional	170,000	179,389	180,000	180,000	<b>180,000</b>
Adult Basic Ed. – Regional Jail	120,000	117,534	150,107	118,060	<b>150,107</b>
Vocational Equipment	0	29,126	0	26,013	<b>0</b>
Vocational Occupational – Tech. Ed.	125,014	80,037	137,190	111,177	<b>117,914</b>
Special Ed. – Foster Child	100,235	63,113	172,744	172,744	<b>244,177</b>
At-Risk Students	199,478	194,532	180,627	180,627	<b>259,413</b>
K-3 Initiative	811,281	787,962	789,229	789,229	<b>0</b>
Ed Technology Funds	518,000	518,000	518,000	518,000	<b>518,000</b>
Early Reading Intervention	262,531	188,579	188,579	188,579	<b>182,888</b>
ESL Funds	391,000	312,660	335,688	335,688	<b>299,950</b>
Special Ed. – Visually Handicapped	5,000	3,720	5,000	5,000	<b>5,000</b>
Medicaid Reimbursements	40,000	76,267	65,000	65,000	<b>65,000</b>
Industry Certification	0	41,141	0	17,679	<b>0</b>
ISAEP Funding	23,576	23,576	23,576	23,576	<b>23,576</b>
Other State Funds	190,000	1,560	319,229	319	<b>319,229</b>
SOL Algebra Readiness	60,424	58,575	58,575	58,575	<b>71,028</b>
Expanded GED	0	60,325	0	9,222	<b>0</b>
Race to GED	0	0	0	66,415	<b>0</b>
Mentor Teacher Funds Hard to Staff	16,406	7,941	16,406	16,406	<b>16,406</b>
Mentor Teacher Program	8,014	6,733	8,014	8,014	<b>6,733</b>
Project Graduation Academy Grant	7,992	2,687	7,992	6,489	<b>0</b>
Project Graduation	0	2,000	0	2,999	<b>0</b>
Autism Team Project	0	3,729	0	0	<b>0</b>
National Board Certified Bonus	28,025	30,000	28,025	28,025	<b>28,025</b>
Middle School Teacher Corps	0	15,000	0	15,000	<b>15,000</b>
Clinical Faculty Program	0	13,678	0	10,125	<b>0</b>
Career Switcher Program	0	3,000	0	2,000	<b>0</b>
Textbook Payments	0	0	905,215	905,215	<b>0</b>
<b>TOTAL</b>	<b>66,132,120</b>	<b>64,925,921</b>	<b>63,487,739</b>	<b>60,853,724</b>	<b>57,659,847</b>

A reduction is expected in total revenue from the Commonwealth due largely to the decrease in SOQ, teacher retirement, and K-3 Initiative funds because of less state available revenues reflecting the fragile state economy. State funding for school for FY 2011 is partially offset by the second year of federal American Recovery and Reinvestment Act of 2009. For more information, refer to federal revenues for the school operating fund.



*Categorical Aid – Federal:*

<b>Categorical Aid</b>	<b>2008-09 BUDGETED</b>	<b>2008-09 ACTUAL</b>	<b>2009-10 BUDGETED</b>	<b>2009-10 ESTIMATED</b>	<b>2010-11 ADOPTED</b>
Title II – Ed. Tech.	12,354	13,323	11,170	58,109	<b>13,747</b>
Title I	953,256	869,341	938,773	1,327,006	<b>1,195,647</b>
Federal Land Use	3,000	5,843	3,000	3,000	<b>5,262</b>
Title VI-B	2,305,431	2,123,039	2,109,559	2,498,261	<b>2,432,609</b>
Vocational Ed. – Disadv. Proj. Pmts.	135,125	134,544	126,049	139,483	<b>139,483</b>
Drug-Free Schools	34,281	36,477	29,188	43,192	<b>27,992</b>
Other Federal Aid	225,111	0	27,179	0	<b>66,198</b>
Adult Basic Ed. – Regional	326,069	272,314	250,763	265,595	<b>250,763</b>
Title VI-B IDEA Preschool	47,771	46,483	46,483	46,483	<b>46,483</b>
Title III – LEP/Immigrant	66,369	54,631	70,894	90,199	<b>61,682</b>
Title V Reading Recovery/Remediation	13,132	87	0	0	<b>0</b>
Title II – Class Size/Teacher Quality	326,378	292,971	327,115	405,220	<b>342,056</b>
Title I – D – Negligent/Delinquent	0	32,770	33,830	147,962	<b>108,942</b>
Title I Part A - Stimulus	0	0	677,680	435,889	<b>394,959</b>
Title I Part D - Stimulus	0	0	0	32,775	<b>0</b>
Title IV-B – Stimulus	0	0	1,264,500	1,264,500	<b>1,632,811</b>
Title IV-B Preschool – Stimulus	0	0	75,104	75,104	<b>97,553</b>
Federal Stimulus Act – Stabilization	0	0	4,025,491	6,493,074	<b>1,444,484</b>
<b>TOTAL</b>	<b>4,448,277</b>	<b>3,881,823</b>	<b>10,016,778</b>	<b>13,325,852</b>	<b>8,260,671</b>

Federal Government Revenues are expected to decrease significantly due to the American Recovery and Reinvestment Act of 2009 (ARRA). Stimulus funds are provided for the second year in FY 2011 to assist programs that are funded by reduced state funds, support Individuals with Disabilities Education Act (IDEA) and Title I programs to save and create jobs and to improve student achievement in ways that do not result in unsustainable continuing commitments. An accelerated use of stabilization stimulus funds occurred in FY 2010 to offset further state declining revenues. ARRA federal funds will continue to be disbursed to Frederick County Public Schools on a reimbursement basis and will phase out in the fall of 2011. ARRA funds support about 47 positions, services and supplies for FY 2011..

*Transfers:*

<b>Transfers</b>	<b>2008-09 BUDGETED</b>	<b>2008-09 ACTUAL</b>	<b>2009-10 BUDGETED</b>	<b>2009-10 ESTIMATED</b>	<b>2010-11 ADOPTED</b>
General Operating Fund	63,472,093	61,622,143	56,637,668	56,637,668	<b>56,637,668</b>
Carry Forward Funds	0	378,265	0	1,894,285	<b>0</b>
Outstanding Encumbrances	0	471,260	0	302,229	<b>0</b>
<b>TOTAL</b>	<b>63,472,093</b>	<b>62,471,668</b>	<b>56,637,668</b>	<b>58,834,182</b>	<b>56,637,668</b>

The School Operating Fund budget will receive funding from the governing body in the amount of \$56,637,668, a sustained level of funding compared to FY 2010.

*Total School Operating Fund Revenues:*

<b>Total School Operating Fund</b>	<b>2008-09 BUDGETED</b>	<b>2008-09 ACTUAL</b>	<b>2009-10 BUDGETED</b>	<b>2009-10 ESTIMATED</b>	<b>2010-11 ADOPTED</b>
<b>FUND TOTAL</b>	<b>135,033,708</b>	<b>132,191,025</b>	<b>131,151,560</b>	<b>133,927,998</b>	<b>123,705,198</b>

Total School Operating Fund revenues are projected to decrease due primarily to reduced funding from state and federal sources.

*SCHOOL CAPITAL FUND:*

	<b>2008-09 BUDGETED</b>	<b>2008-09 ACTUAL</b>	<b>2009-10 BUDGETED</b>	<b>2009-10 ESTIMATED</b>	<b>2010-11 ADOPTED</b>
<b>Non-Revenue Receipts</b>					
Carry Forward – Prior Years	500,000	0	0	114,469	<b>0</b>
Outstanding Encumbrances	0	0	0	202,400	<b>0</b>
<b>TOTAL</b>	<b>500,000</b>	<b>0</b>	<b>0</b>	<b>316,869</b>	<b>0</b>
<b>Transfers</b>					
Other Funds	0	0	0	0	<b>1,693,595</b>
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FUND TOTAL</b>	<b>500,000</b>	<b>0</b>	<b>0</b>	<b>316,869</b>	<b>0</b>

A transfer from the School Debt Service fund supports capital projects planned for FY 2011. Funds were made available through a one-time debt service re-financing credit. Capital projects planned for FY 2011 include a roof replacement/repair for Frederick County Middle School, waste-water treatment facility upgrade for Indian Hollow Elementary School, one-time purchase of replacements school buses, and other projects as needed.

*SCHOOL DEBT SERVICE FUND:*

<b>Transfers</b>	<b>2008-09 BUDGETED</b>	<b>2008-09 ACTUAL</b>	<b>2009-10 BUDGETED</b>	<b>2009-10 ESTIMATED</b>	<b>2010-11 ADOPTED</b>
Carry Forward – Prior Years	2,429	0	2,429	2,429	<b>180,470</b>
State Funds – Lottery	1,822,550	1,496,892	687,033	687,033	<b>0</b>
State Funds – School Construction	255,532	254,710	0	0	<b>0</b>
General Operating Fund	12,591,726	12,924,295	14,626,151	14,626,151	<b>14,626,151</b>
<b>FUND TOTAL</b>	<b>14,672,237</b>	<b>14,675,897</b>	<b>15,315,613</b>	<b>15,315,613</b>	<b>14,806,621</b>

State revenue to support the School Debt Service Fund is eliminated for FY 2011. Revenues from the county government are expected to remain at \$14.6 million.

*SCHOOL FOOD SERVICE FUND:*

	<b>2008-09 BUDGETED</b>	<b>2008-09 ACTUAL</b>	<b>2009-10 BUDGETED</b>	<b>2009-10 ESTIMATED</b>	<b>2010-11 ADOPTED</b>
<b>Use of Money/Property</b>					
Interest on Bank Deposits	43,098	19,155	36,185	36,185	<b>19,155</b>
TOTAL	43,098	19,155	36,185	36,185	<b>19,155</b>
<b>Charges for Services</b>					
Charges for Services	3,171,962	2,906,051	3,098,956	3,098,956	<b>2,765,245</b>
TOTAL	3,171,962	2,906,051	3,098,956	3,098,956	<b>2,765,245</b>
<b>Miscellaneous</b>					
Miscellaneous	47,152	66,666	45,589	45,589	<b>46,462</b>
School Food Services – State	76,722	79,004	77,622	77,622	<b>90,175</b>
Meal Reimb. Operations – Federal	1,533,845	1,611,235	1,661,755	1,661,755	<b>1,903,783</b>
TOTAL	1,657,719	1,756,905	1,784,966	1,784,966	<b>2,040,420</b>
<b>Non-Revenue Receipts</b>					
Carry Forward – Prior Years	750,567	0	681,163	681,163	<b>1,130,877</b>
TOTAL	750,567	0	681,163	681,163	<b>1,130,877</b>
<b>FUND TOTAL</b>	<b>5,623,346</b>	<b>4,682,111</b>	<b>5,601,270</b>	<b>5,601,270</b>	<b>5,955,697</b>

The School Food Service Program provides approximately 1.8 million meals including breakfasts, lunches and a la carte items.

*SCHOOL TRUST FUNDS:*

<b>Use of Money/Property</b>	<b>2008-09 BUDGETED</b>	<b>2008-09 ACTUAL</b>	<b>2009-10 BUDGETED</b>	<b>2009-10 ESTIMATED</b>	<b>2010-11 ADOPTED</b>
Interest on Bank Deposits	1,100	-41,954	1,100	16,100	<b>16,100</b>
<b>FUND TOTAL</b>	<b>1,100</b>	<b>-41,954</b>	<b>1,100</b>	<b>16,100</b>	<b>16,100</b>

*SCHOOL TEXTBOOK FUND:*

	<b>2008-09 BUDGETED</b>	<b>2008-09 ACTUAL</b>	<b>2009-10 BUDGETED</b>	<b>2009-10 ESTIMATED</b>	<b>2010-11 ADOPTED</b>
<b>Use of Money/Property</b>					
Interest on Bank Deposits	5,000	42,471	50,000	50,000	<b>20,000</b>
TOTAL	5,000	42,471	50,000	50,000	<b>20,000</b>
<b>Charges for Services</b>					
Textbooks – Lost/Damaged	8,500	5,583	8,500	8,500	<b>8,500</b>
Sale of Used Books	5,000	94	5,000	5,000	<b>5,000</b>
TOTAL	13,500	5,677	13,500	13,500	<b>13,500</b>
<b>Recovered Costs</b>					
Textbooks Furnished Free	906,609	893,177	0	0	<b>424,166</b>
TOTAL	906,609	893,177	0	0	<b>424,166</b>
<b>Non-Revenue Receipts</b>					
Carry Forward – Prior Years	1,491,671	0	2,190,236	2,190,236	<b>2,233,181</b>
TOTAL	1,491,671	0	2,190,236	2,190,236	<b>2,233,181</b>
<b>Transfers</b>					
School Operating Fund Local Match	634,981	621,217	0	0	<b>261,744</b>
Trust Funds Transfer	150	150	150	150	<b>150</b>
TOTAL	635,131	621,367	150	150	<b>261,894</b>
<b>FUND TOTAL</b>	<b>3,051,911</b>	<b>1,562,692</b>	<b>2,253,886</b>	<b>2,253,886</b>	<b>2,952,741</b>

The state determines textbook adoption schedules for school divisions. The General Assembly reinstated textbook funding and local required match for FY 2011.

*NREP OPERATING FUND:*

	<b>2008-09 BUDGETED</b>	<b>2008-09 ACTUAL</b>	<b>2009-10 BUDGETED</b>	<b>2009-10 ESTIMATED</b>	<b>2010-11 ADOPTED</b>
<b>Use of Money/Property</b>					
Interest on Bank Deposits	0	20,586	0	0	<b>0</b>
TOTAL	0	20,586	0	0	<b>0</b>
<b>Recovered Costs</b>					
Billings to Localities	4,938,208	4,128,934	4,577,516	4,561,582	<b>4,130,472</b>
State – Educational Tech. Funds	26,000	26,000	26,000	26,000	<b>26,000</b>
TOTAL	4,964,208	4,154,934	4,603,516	4,587,582	<b>4,156,472</b>
<b>Non-Revenue Receipts</b>					
Carry Forward – Prior Years	459,827	0	434,796	450,730	<b>332,668</b>
TOTAL	459,827	0	434,796	450,730	<b>332,668</b>
<b>FUND TOTAL</b>	<b>5,424,035</b>	<b>4,175,520</b>	<b>5,038,312</b>	<b>5,038,312</b>	<b>4,489,140</b>

*NREP TEXTBOOK FUND:*

	<b>2008-09 BUDGETED</b>	<b>2008-09 ACTUAL</b>	<b>2009-10 BUDGETED</b>	<b>2009-10 ESTIMATED</b>	<b>2010-11 ADOPTED</b>
<b>Use of Money/Property</b>					
Interest on Bank Deposits	0	764	0	0	<b>0</b>
TOTAL	0	764	0	0	<b>0</b>
<b>Non-Revenue Receipts</b>					
Carry Forward – Prior Years	20,000	0	20,000	20,000	<b>20,000</b>
TOTAL	20,000	0	20,000	20,000	<b>20,000</b>
<b>Transfers</b>					
NREP Operating Fund	10,000	10,000	10,000	10,000	<b>10,000</b>
TOTAL	10,000	10,000	10,000	10,000	<b>10,000</b>
<b>FUND TOTAL</b>	<b>30,000</b>	<b>10,764</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>

*AIRPORT AUTHORITY CAPITAL PROJECT FUND:*

<b>Transfers</b>	<b>2008-09 BUDGETED</b>	<b>2008-09 ACTUAL</b>	<b>2009-10 BUDGETED</b>	<b>2009-10 ESTIMATED</b>	<b>2010-11 ADOPTED</b>
Other Localities	7,500	56,914	0	35,868	<b>0</b>
State Receipts	0	540,195	0	542,368	<b>0</b>
Federal Receipts	0	373,224	0	1,616,075	<b>0</b>
Airport Operating Fund	0	0	0	105,449	<b>0</b>
General Operating Fund	16,500	107,253	0	21,164	<b>0</b>
<b>FUND TOTAL</b>	<b>24,000</b>	<b>1,077,586</b>	<b>0</b>	<b>2,320,924</b>	<b>0</b>

The Airport Capital Project Fund has been the victim of both state and federal budget cuts. The Airport is currently seeking federal stimulus money for capital projects. If this funding is secured, a budget amendment will need to be approved by the Board of Supervisors to appropriate the funds.

**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, 2009:

Prepaid Items	\$3,553
Encumbrances	485,247
Non-Current Loans	734,939
Capital Projects	2,809,324
Employee Benefits	93,121
Historical Markers	15,859
Economic Development	687
Tri-centennial	1,089
	<u>4,143,819</u>

This amount is included in the June 30, 2009 fund balance amount of \$34,468,493. Undesignated fund balance on June 30, 2009 was \$30,324,674. 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 2010 and 2011, and a detail analysis of actual fund balance of June 30, 2006 through June 30, 2009.

	ESTIMATE FY 2010	PLAN FY 2011
Fund Balance, Beginning of Year	\$30,329,172	\$25,942,754
Revenue Sources	124,511,446	121,311,341
Expenditures	(54,636,204)	(54,347,522)
Other Sources (USES):		
Transfers (OUT)	(74,261,660)	(71,263,819)
Fund Balance, End of Year	<u>\$25,942,754</u>	<u>\$21,642,754</u>

<b>General Fund</b>				
	ACTUAL FY 2006	ACTUAL FY 2007	ACTUAL FY 2008	ACTUAL FY 2009
Fund Balance, Beginning of Year	\$32,915,139	\$42,177,304	\$45,247,911	\$38,126,169
<b>REVENUES</b>				
General Property Taxes	\$60,084,715	\$63,739,261	\$65,961,090	\$68,696,787
Other Local Taxes	26,026,607	26,687,886	26,549,110	25,106,462
Permits, Fees & Licenses	3,186,465	3,290,254	1,771,184	1,308,407
Fines & Forfeitures	210,902	227,693	324,259	526,081
Use of Money & Property	1,451,957	2,379,338	1,907,064	913,216
Charges for Services	2,726,521	2,347,528	2,183,573	2,220,436
Miscellaneous	247,030	390,956	105,143	371,456
Recovered Costs	3,078,869	2,239,984	3,171,451	2,530,437
Intergovernmental	22,610,594	21,811,894	22,573,051	22,654,266
<b>TOTAL REVENUE</b>	<b>119,623,660</b>	<b>123,114,794</b>	<b>124,545,925</b>	<b>124,327,548</b>
<b>EXPENDITURES</b>				
Current:				
Government Administration	\$6,100,985	\$6,583,607	\$8,119,131	\$7,276,944
Judicial Administration	1,899,107	2,102,981	2,323,193	2,177,048
Public Safety	18,907,930	21,011,083	24,032,872	23,722,707
Public Works	3,205,933	3,619,922	4,503,865	4,159,409
Health and Welfare	5,815,495	6,095,035	6,576,158	6,994,158
Community College	473,146	60,265	73,847	73,847
Parks, Recreation & Cultural	4,587,827	5,172,402	5,873,039	5,332,794
Community Development	2,281,742	2,596,799	2,691,694	2,522,247
Debt Service	1,124,707	1,125,332	2,578,642	2,589,088
<b>TOTAL EXPENDITURES</b>	<b>44,396,872</b>	<b>48,367,426</b>	<b>56,772,441</b>	<b>54,848,242</b>
<b>OTHER FINANCING SOURCES</b>				
Proceeds from capital leases, insurance, bond premiums, long- term debt	\$12,535,930	\$10,585,200	\$18,656,626	\$5,969,337
Operating transfers Out/In	-11,438,765	-13,065,803	-11,792,301	-13,904,797
Operating transfers from/to Prim. Govt.	-67,061,788	-69,196,158	-81,759,551	-65,201,522
<b>TOTAL OTHER FIN. SOURCES</b>	<b>-65,964,623</b>	<b>-71,676,761</b>	<b>-74,895,226</b>	<b>-73,136,982</b>
<b>Fund Balance, End of Year</b>	<b>42,177,304</b>	<b>45,247,911</b>	<b>38,126,169</b>	<b>34,468,493</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 2010 budget, it is estimated that unreserved fund balance will be within this recommended range. An unreserved general fund balance needs to be maintained to assure sufficient cash flows. Since the county collects 50% of general property revenues on June 5, reserves are needed to assure that funds will be available to pay county obligations and maintain bond ratings for future borrowings.



The Board of Supervisors voted to decrease the county's general fund balance by \$4,300,000 to fund the FY 2010-2011 Adopted Budget. This amount is reflected in projected fund balance amounts.

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

**UNRESERVED FUND BALANCE  
PROJECTED FY 2011 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	25,942,754	121,311,341	(54,347,522)	92,906,573	(71,263,819)	21,642,754	-16.57%
Regional Jail	1,406,164	15,832,410	(16,832,410)	406,164	0	406,164	-71.12%
Landfill	20,506,195	6,137,000	(7,366,729)	19,276,466	0	19,276,466	-6.00%
Court Services	627,140	1,244,639	(1,279,083)	592,696	0	592,696	-5.49%
Shawneeland	1,935,702	621,000	(848,097)	1,708,605	0	1,708,605	-11.73%
Airport Operating	612,128	3,159,728	(3,159,728)	612,128	0	612,128	0.00%
School Operating	0	123,705,198	(123,705,198)	0	0	0	0.00%
School Capital	0	1,693,595	(1,693,595)	0	0	0	0.00%
School Food Service	1,468,355	4,824,820	(5,955,697)	337,478	0	337,478	-77.02%
School Debt	657,919	14,626,151	(13,113,026)	2,171,044	(1,693,595)	477,449	-27.43%
School Trusts	2,104	16,100	(16,100)	2,104	0	2,104	0.00%
School Textbook	2,249,154	719,560	(2,952,741)	15,973	0	15,973	-99.29%
NREP Operating	955,421	4,189,140	(4,189,140)	955,421	0	955,421	0.00%
NREP Textbook	44,838	10,000	(45,000)	9,838	0	9,838	-78.06%

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

The majority of fund balances are projected to decrease during Fiscal Year 2011. The General Fund fund balance was reduced by \$4.3 million to balance the budget without a tax increase. With an economy experiencing the longest recession since World War II, the Board of Supervisors felt that reserves should be spent before increasing the burden to taxpayers.

The Regional Jail is budgeting approximately 70 percent of their fund balance to offset the increase to locality funding. While costs have been reduced by over 10 percent in the last two fiscal years, funding from the state and federal government has decreased by 25 percent, resulting in the need to decrease costs to lessen the burden on local government. The Landfill fund balance decreased by six percent, or \$1.2 million. The FY 2011 budget includes \$675,000 for a new trash compactor, \$1,000,000 to supplement funding to complete closure of ten acres of the landfill, \$300,000 for leachate collection media for future cell development and \$300,000 for Permit 40 stormwater infiltration repairs. Shawneeland Sanitary District is using fund balance for capital construction including a mail house for \$150,000. The School Food Service and NREP Operating fund balance amounts are included in projected expenditures to provide for unexpected operational expenditures as they arise during the year. The School Textbook and NREP Textbook fund balance amounts are expected to be expended during the fiscal year for textbook adoption as they are issued by the state and reviewed by the division. The School Debt Service fund balance will be used for payment of principal and interest on debt.

In an effort to meet budget needs, all fund balances were reviewed and considered during the FY 2011 budget process. If available and fiscally prudent, fund balance is utilized as a non-revenue source. Fund balances still remain sufficient in all needed funds.

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

Over the past two decades, the primary focus of local government financial statements has been summarized by fund type. The approach was changed beginning with the Fiscal Year Ending 2002 financial statements. The county's current financial statements 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, the method 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 fourteen 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.

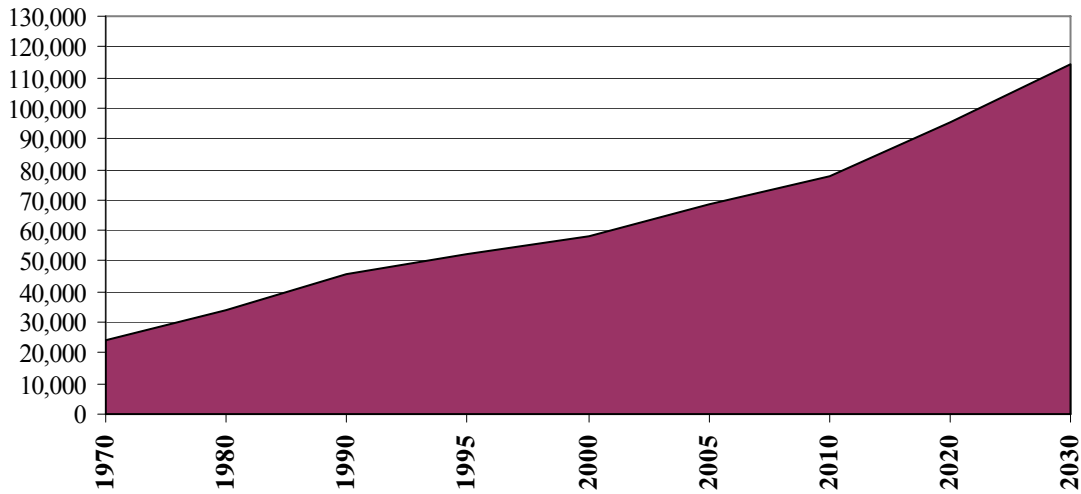
The second area is underlain by limestone-carbonate bedrock and consists of a band that runs north-south through the county between Interstate 81 and Little North Mountain. The terrain here tends to be gently rolling. Outside of the City of Winchester, much of this area is currently used for agriculture 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 19<sup>th</sup> largest school division in Virginia, is composed of eleven elementary schools serving students in grades kindergarten through fifth grade; four middle schools serving grades six through eight; three high schools serving grades nine through twelve; and one alternative/vocational school. Frederick County participates and is fiscal agent for a regional facility, Northwestern Regional Educational Program that provides services to some of its special education population. Other support facilities include the administration building, the maintenance and warehousing facility and the transportation facility. The school system also provides building maintenance services for the county government office buildings and the regional library.

In the fall of 2001, student enrollment was 10,774. In the fall of 2009, student enrollment was 13,061, which represents an increase of 2,287 students, or 21%, since 2001. The structure of the school division is designed to support the needs of the 13,161 students projected for the school year 2010-2011.

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.

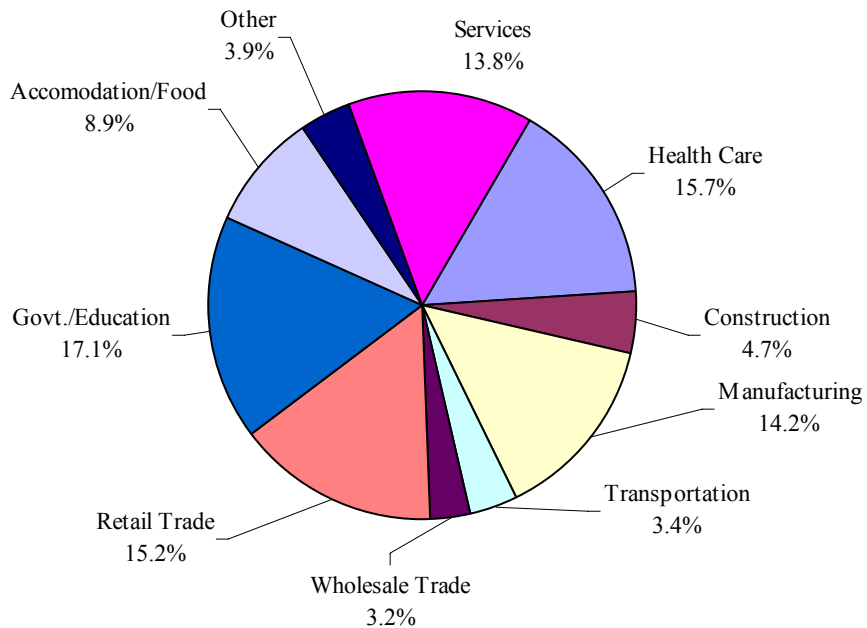
With decreased revenues, the school division faces a greater challenge in teacher recruitment and retention, professional development, and in meeting No Child Left Behind and state requirements. Frozen salaries for the second consecutive year result in a greater challenge of offering a competitive compensation package.

### Employment Trends

Winchester and Frederick County had a total of 48,096 jobs in 2009 as measured by the Virginia Employment Commission. The largest employment sector was education/government which employed 8,250 workers in 2009.

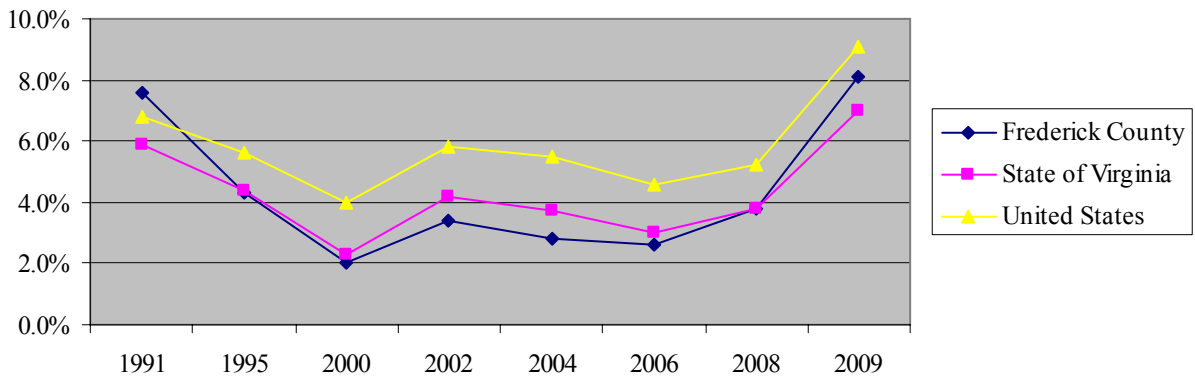


## Employment Trends - Frederick County and Winchester - 2009



Unemployment rates for Frederick County and Winchester have paralleled those of Virginia. Unemployment rates locally and nationally are at the highest to be seen in almost twenty years. In the last three years, the Frederick County unemployment rate has increased 159%, the Virginia unemployment rate has increased 123%, and the United States unemployment rate has increased 102%. The unemployment rate for Frederick County for 2008 was 3.8% compared to the current 2009 rate of 8%.

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 103.2% of the national average. The median single family detached home sold for approximately \$175,000 in 2009. 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 2008) gives the crime rate per 100,000 people for the USA as 454.5. The crime rate for Winchester-Frederick County was 202.8 in 2008.
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 31,925 active registered library card holders in Frederick County. During the 2009 fiscal year, Frederick County residents borrowed 452,336 items from the library system.
Parks	<p>The county currently owns and operates two regional parks. Clearbrook Park, located five miles north of Winchester, consists of approximately 55 acres and Sherando Park, located two miles east of Stephens City, consists of approximately 330 acres. Both regional parks currently serve the county's population with both active and passive recreational programs and facilities. In addition to these regional parks, four neighborhood parks have been developed consisting primarily of playground equipment for young children. Three 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, playgrounds and picnic areas, 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.</p> <p>The joint efforts of Frederick County Board of Supervisors, Frederick County Parks and Recreation Commission 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</p>

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. The Community Center at Gainesboro Elementary contains a full sized gymnasium with bleachers, a 500 square foot multi-purpose room which includes a kitchen, a 1,150 square foot group exercise room, and cardio exercise equipment. This facility is available for private rental and hosts many Parks Department programs including the basicREC, Camp basicREC, and kinderREC programs. The Community Center at Greenwood Mill Elementary School, which opened in the fall of 2009, contains a full sized gymnasium with bleachers, a fitness room with cardio and resistance training equipment, a multi-purpose room that can be divided into two rooms for the public, an office, and storage space. This facility is available for private rental and hosts many Parks and Recreation Department programs.

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.

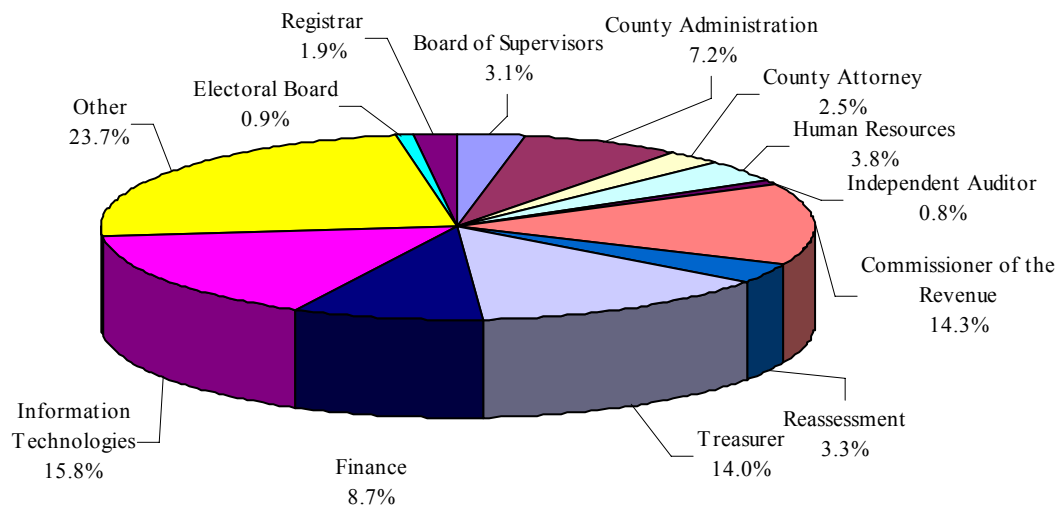
# Administration



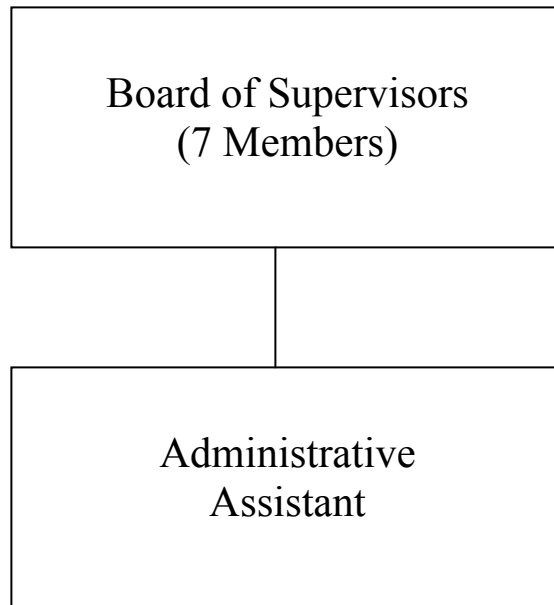
Frederick County Administration Complex  
Winchester, Virginia

## General Government Administration

	2009 Actual	2010 Budget	2011 Adopted Budget	Increase (Decrease) FY 2010 to FY 2011	
				Amount	%
Board of Supervisors	\$263,124	\$249,205	<b>\$244,205</b>	-\$5,000	-2.01%
County Administrator	552,961	559,468	<b>556,468</b>	-3,000	-0.54%
County Attorney	195,288	193,571	<b>193,571</b>	0	0.00%
Human Resources	405,084	361,806	<b>292,848</b>	-68,958	-19.06%
Independent Auditor	62,500	62,500	<b>62,500</b>	0	0.00%
Commissioner of the Revenue	1,187,174	1,159,144	<b>1,112,912</b>	-46,232	-3.99%
Reassessment	239,550	261,880	<b>257,380</b>	-4,500	-1.72%
Treasurer	1,102,405	1,172,055	<b>1,084,757</b>	-87,298	-7.45%
Finance	648,463	674,845	<b>674,845</b>	0	0.00%
Information Technologies	1,142,518	1,126,121	<b>1,226,121</b>	100,000	8.88%
Other	2,100,444	1,706,363	<b>1,842,068</b>	141,825	8.31%
Electoral Board	110,124	73,119	<b>73,119</b>	0	0.00%
Registrar	146,339	151,031	<b>151,031</b>	0	0.00%
<b>GENERAL GOVERNMENT ADMINISTRATION</b>	<b>\$8,155,974</b>	<b>\$7,751,108</b>	<b>\$7,771,825</b>	<b>\$26,837</b>	<b>0.35%</b>



# Board of Supervisors



# BOARD OF SUPERVISORS

1101

**DESCRIPTION:**

Frederick County operates under the county board form of government as provided for in the Code of Virginia, which delineates the Board of Supervisors' authority and responsibility. Frederick County consists of six magisterial districts. Each district is represented by an elected representative, while the county elects its Chairman-at-Large. The Board of Supervisors collectively sets policy for the county and enacts those ordinances which are deemed necessary and are permitted under State law. The Board appoints the county administrator, most boards, commissions, authorities and committees to examine and conduct various aspects of county business. The Board's standing committees include Finance, Public Safety, Code and Ordinance, Public Works, Human Resources and Transportation. All funds which allow the county to operate must be appropriated by the Board of Supervisors.

**GOALS:**

- Continue Metropolitan Planning Organization/Transportation Initiatives.
- Implement a revised Capital Improvements Program.
- Re-evaluation of Land Use Deferral Program.
- Continue partnership with Frederick County School Board with regard to local issues and legislative actions that affect both bodies.
- Continue attracting and maintaining business and industry within the County.

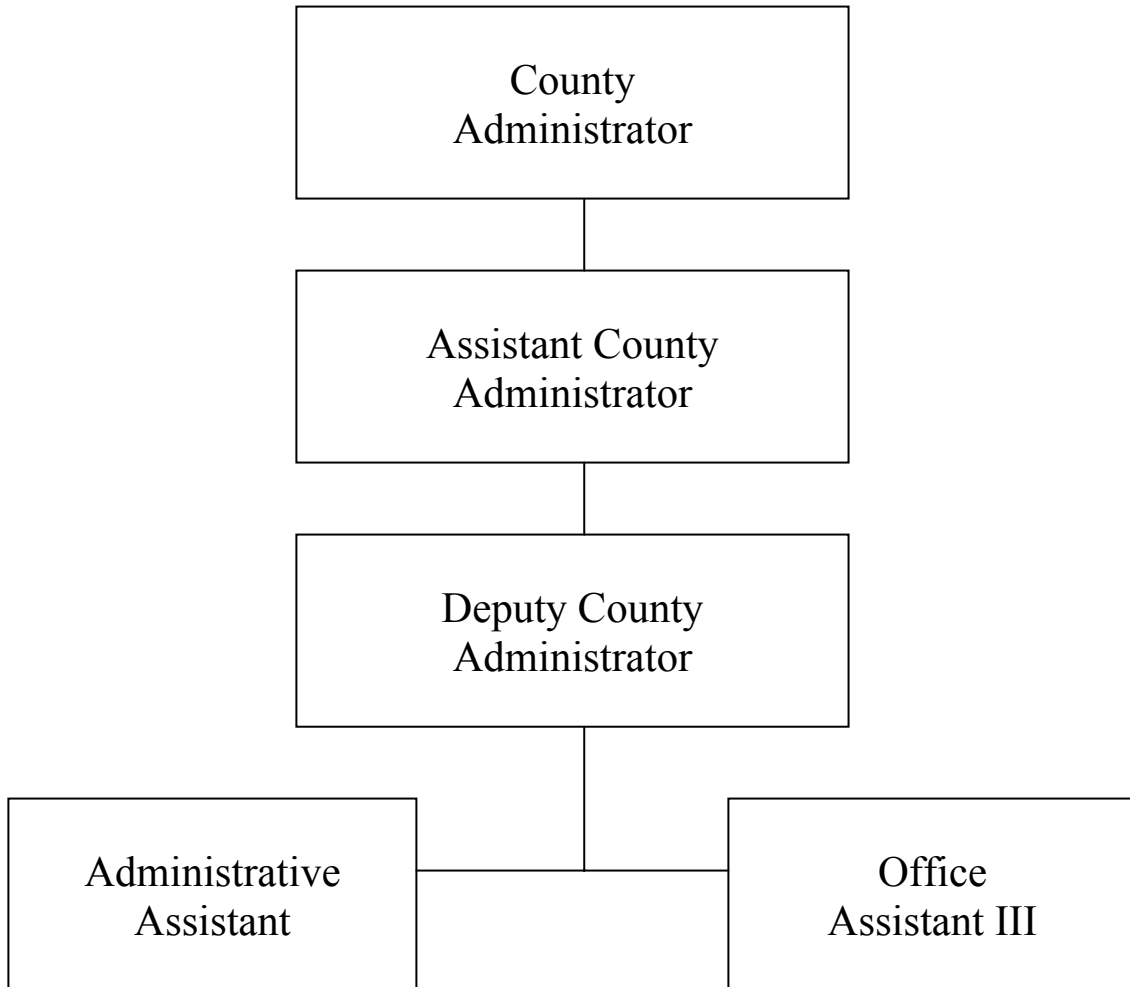
**PERFORMANCE INDICATORS:**

	FY 2009 Actual	FY 2010 Budget	FY 2011 Budget
Resolutions considered (includes Proclamations)	78	70	82
Ordinances Considered	16	15	15
Board Meetings Held (including joint meetings and worksessions)	28	30	29
Waiver Notices Processed	0	0	0

**BUDGET SUMMARY:**

	FY 2009 Actual	FY 2010 Approved Budget	FY 2010 Estimated Budget	<b>FY 2011 Adopted Budget</b>	Increase/Decrease FY 2010 App. To FY 2011	
					Amount	%
<b>Costs:</b>						
Personnel	169,508	171,305	156,128	<b>171,305</b>	0	0.00%
Operating	93,616	77,900	58,406	<b>72,900</b>	-5,000	-6.42%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>263,124</b>	<b>249,205</b>	<b>214,534</b>	<b>244,205</b>	-5,000	-2.01%
<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	263,124	249,205	214,534	<b>244,205</b>	-5,000	-2.01%
<b>TOTAL</b>	<b>263,124</b>	<b>249,205</b>	<b>214,534</b>	<b>244,205</b>	-5,000	-2.01%
Full-time Positions	1	1	1	<b>1</b>	0	0.00%

# County Administrator





# COUNTY ADMINISTRATOR

1201

## DESCRIPTION:

The county administrator serves as the chief administrative officer of Frederick County. Duties include serving as the main point of contact for citizens seeking information concerning county activities; developing and maintaining a management program for all county departments; developing recommendations for the Board concerning county operations; and performing vital record keeping functions. The Administrator represents the county at various meetings and conferences. The Administrator serves as liaison to other local, state and federal agencies, as well as directs and coordinates all projects; issues proper reporting of staff activities and their progress and handles statutory research and drafting of various documents. Direct supervision is exercised over the departments of Court Services, Extension, Finance, Fire and Rescue, Human Resources, Information Technology, Management Information Systems, Public Works, Parks and Recreation, Planning and Zoning and Public Safety Communications. Indirect supervision is exercised over the Regional Airport, Regional Jail and Economic Development Commission.

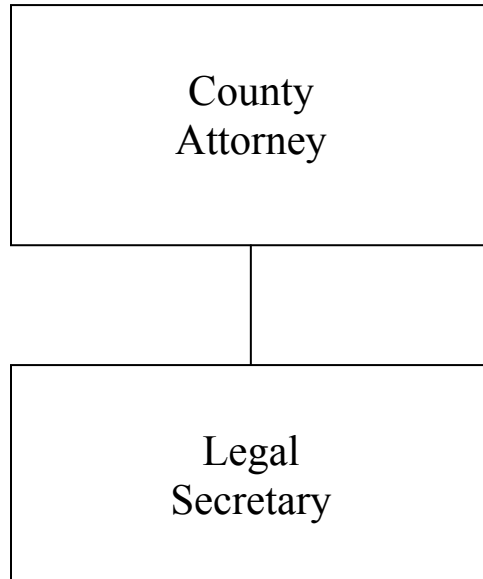
## GOALS:

- Manage declining revenues while maintaining a high level of service for our citizens.
- Continue vigilance in monitoring outside agency reductions in funding.
- Improve energy efficiency of county facilities.
- Continue utilization of legislative liaison to improve communication of legislative priorities to State and Federal elected representatives.
- Continue monitoring of overtime expenditures.
- Continue operations of public inebriate center at a new location while managing a reduction in program revenues.
- Continue to foster dialogue with volunteer fire and rescue agencies.

## BUDGET SUMMARY:

	FY 2009 Actual	FY 2010 Approved Budget	FY 2010 Estimated Budget	FY 2011 Adopted Budget	Increase/Decrease FY 2010 App. To FY 2011	
					Amount	%
<b>Costs:</b>						
Personnel	540,880	539,443	540,406	539,443	0	0.00%
Operating	12,081	20,025	8,239	17,025	-3,000	-14.98%
Capital/Leases	0	0	0	0	0	0.00%
<b>TOTAL</b>	<b>552,961</b>	<b>559,468</b>	<b>548,645</b>	<b>556,468</b>	<b>-3,000</b>	<b>-0.54%</b>
<b>Revenue:</b>						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	552,961	559,468	548,645	556,468	-3,000	-0.54%
<b>TOTAL</b>	<b>552,961</b>	<b>559,468</b>	<b>548,645</b>	<b>556,468</b>	<b>-3,000</b>	<b>-0.54%</b>
Full-time Positions	5	5	5	5	0	0.00%

# County Attorney



# COUNTY ATTORNEY

1202

## DESCRIPTION:

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

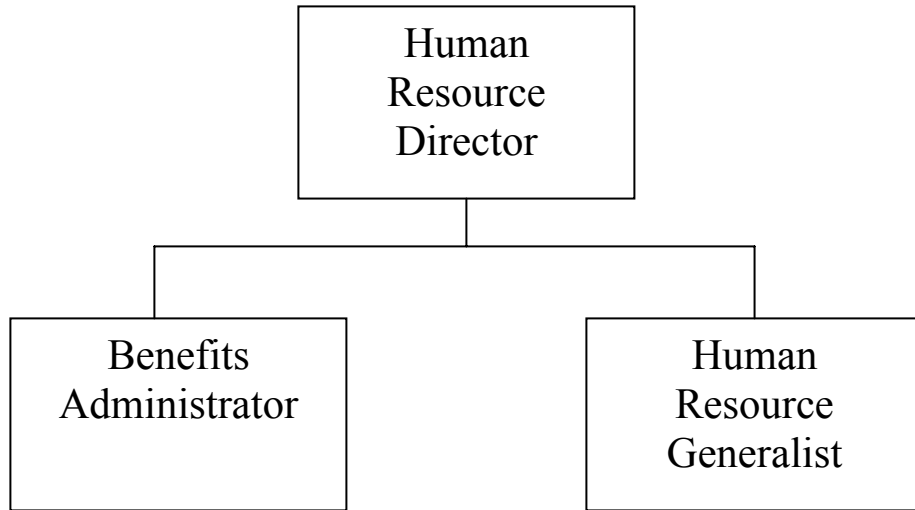
## GOALS:

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

## BUDGET SUMMARY:

	FY 2009 Actual	FY 2010 Approved Budget	FY 2010 Estimated Budget	<b>FY 2011 Adopted Budget</b>	Increase/Decrease FY 2010 App. To FY 2011	
					Amount	%
Costs:						
Personnel	186,447	181,341	186,810	<b>181,341</b>	0	0.00%
Operating	8,841	12,230	9,574	<b>12,230</b>	0	0.00%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>195,288</b>	<b>193,571</b>	<b>196,384</b>	<b>193,571</b>	<b>0</b>	<b>0.00%</b>
Revenue:						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	195,288	193,571	196,384	<b>193,571</b>	0	0.00%
<b>TOTAL</b>	<b>195,288</b>	<b>193,571</b>	<b>196,384</b>	<b>193,571</b>	<b>0</b>	<b>0.00%</b>
Full-time Positions	2	2	2	<b>2</b>	0	0.00%

# Human Resources



# HUMAN RESOURCES

1203

## DESCRIPTION:

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

The Human Resources Department serves approximately 670 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:

- Prepare employee and benefit files and scan them into Laserfiche Document Imaging System.
- Establish appropriate department management with access to files in the Laserfiche system.
- Offer Long Term Care benefit to all full time employees through the Virginia Retirement System's plan.
- Continue to streamline current HR practices with customer support and automation, where appropriate.
- Continue to establish solid partnerships with all the departments leadership teams; consequently supporting them in achieving their business goals and objectives.

## PERFORMANCE INDICATORS:

	FY 2009 Actual	FY 2010 Budget	FY 2010 Budget
# and % of classified employees hired who complete probationary period	33 or 82%	50 or 100%	23 or 91%
# and % of employees given service awards	44 or 7%	40 or 8%	100 or 16%
% of exit interviews completed	85%	80%	90%
% of female employees in workforce	40%	40%	250 or 39%
# and % of grievances administered within the appropriate time frames as established by administrative policy	0 or 100%	2 or 100%	3 or 100%

## BUDGET SUMMARY:

	FY 2009 Actual	FY 2010 Approved Budget	FY 2010 Estimated Budget	FY 2011 Adopted Budget	Increase/Decrease FY 2010 App. To FY 2011	
					Amount	%
<b>Costs:</b>						
Personnel	297,055	303,375	296,920	<b>249,417</b>	-53,958	-17.79%
Operating	68,134	53,631	25,525	<b>38,631</b>	-15,000	-27.97%
Capital/Leases	39,895	4,800	4,608	<b>4,800</b>	0	0.00%
<b>TOTAL</b>	<b>405,084</b>	<b>361,806</b>	<b>327,053</b>	<b>292,848</b>	<b>-68,958</b>	<b>-19.06%</b>
<b>Revenue:</b>						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	405,084	361,806	327,053	<b>292,848</b>	-68,958	-19.06%
<b>TOTAL</b>	<b>405,084</b>	<b>361,806</b>	<b>327,053</b>	<b>292,848</b>	<b>-68,958</b>	<b>-19.06%</b>
Full-time Positions	4	4	4	<b>3</b>	-1	-25.00%

# 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.

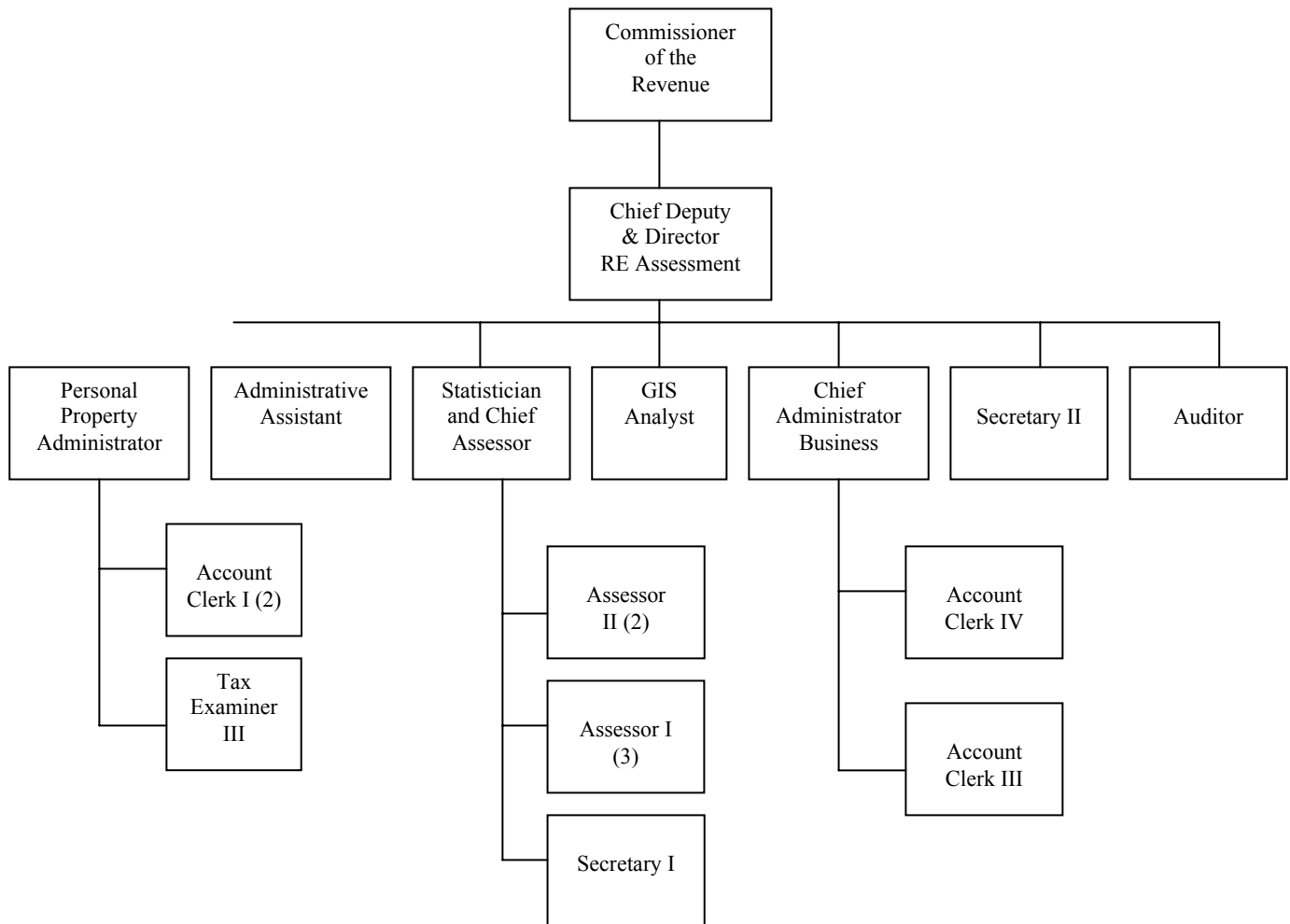
**GOALS:**

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

**BUDGET SUMMARY:**

	FY 2009 Actual	FY 2010 Approved Budget	FY 2010 Estimated Budget	FY 2011 Adopted Budget	Increase/Decrease FY 2010 App. To FY 2011	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	62,500	62,500	62,500	62,500	0	0.00%
Capital/Leases	0	0	0	0	0	0.00%
<b>TOTAL</b>	62,500	62,500	62,500	62,500	0	0.00%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	62,500	62,500	62,500	62,500	0	0.00%
<b>TOTAL</b>	62,500	62,500	62,500	62,500	0	0.00%
Full-time Positions	0	0	0	0	0	0.00%

# Commissioner of the Revenue



# COMMISSIONER OF THE REVENUE

1209

## DESCRIPTION:

The Commissioner of the Revenue office is divided into two main sections: General Commissioner Duties and Reassessment of Real Property. The General Commissioner has four divisions: 1) the assessment of new construction to existing property and the following daily needs of mapping or detailing of all real estate in the county, including tax exempt property, tax relief for the elderly or permanently disabled program, the agricultural, horticultural or open space land use program and making any legal changes 2) the discovery, assessment and proration of all personal property in the county including the determination of and application of Personal Property Tax Relief from the state to qualified vehicles as well as the coding personal property items for use for reports and tax bill information, 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, and 4) the auditing division which ascertains compliance for equitable spread of the tax burden and monitors sales, communication and income taxes including filing of some income tax returns and all estimated state income tax payments for locality citizens. Several other functions included in the department's workload are bank franchise taxes, the administration of all local tax assessments, and assisting with budgeting. Staff jobs will also include determining fair and equalized assessments of all taxable property in Frederick County; the recordation of all exempt properties both real and personal, and the continued search and auditing to achieve compliance with law and equity in spread of the tax burden. Records are kept by the regulations of the Library of Virginia and information is provided upon request as required under FOIA but with security maintained for identifying information as also required by law.

## 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 2009 Actual	FY 2010 Budget	FY 2011 Budget
# of reassessment visits		26,000	28,000
# of supplemental bills issued		28,000	23,000
# of land use applications approved		2,350	2,200
# of tax relief applications approved		1,200	1,100
# of DMV transactions		42,000	43,000
# of State income taxes and estimates processed		1,600	2,000
# of businesses licensed and/or audited			7,200

## BUDGET SUMMARY

	FY 2009 Actual	FY 2010 Approved Budget	FY 2010 Estimated Budget	FY 2011 Adopted Budget	Increase/Decrease FY 2010 App. To FY 2011	
					Amount	%
Costs:						
Personnel	1,132,516	1,100,587	1,080,598	<b>1,054,355</b>	-46,232	-4.20%
Operating	54,658	58,557	44,783	<b>58,557</b>	0	0.00%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>1,187,174</b>	<b>1,159,144</b>	<b>1,125,381</b>	<b>1,112,912</b>	<b>-46,232</b>	<b>-3.99%</b>
Revenue:						
Fees	9,336	3,500	22,272	<b>3,500</b>	0	0.00%
State/Federal	247,770	224,400	264,024	<b>200,234</b>	-24,166	-10.77%
Local	930,068	931,244	839,085	<b>909,178</b>	-22,066	-2.37%
<b>TOTAL</b>	<b>1,187,174</b>	<b>1,159,144</b>	<b>1,125,381</b>	<b>1,112,912</b>	<b>-46,232</b>	<b>-3.99%</b>
Full-time Positions	18	17	17	<b>16</b>	-1	-5.88%



# REASSESSMENT

## DESCRIPTION:

The office of reassessment is overseen by the Commissioner of the Revenue's office. The reassessment staff will determine fair and equalized assessments of all taxable real property in Frederick County. Besides assessment there is extended statistical analysis of each property, neighborhood, classes of construction, construction materials, out buildings, farm buildings, driveways, recreational features, commercial properties and industrial locations with improvements and all other building appurtenances. Staff will continue with the analysis of all market data on qualifying sales to arrive at fair and equitable values per square foot, building type and use, zoning, land topography, and any other item that would affect the assessment of real property. All sales need to be reviewed to determine that they meet the State of Virginia requirements as "good" sales for use in the market data study. Sales that are forced and not fair market sales cannot be used in the calculation under law. A fair market sale is defined as a sale by a willing seller under no constraints to sell to a willing buyer under no constraints to buy with both being arms length actions (unrelated by family or business dealings). Staff does mapping of both taxable and non-taxable properties; recording of real property transfers; sales, and boundary adjustments on the tax records in the Commissioner of the Revenues' office and these records are used by the Reassessment Division in their assessment practice. Records are maintained for all taxes and programs by the department for up to six years as required by state law. The reassessment staff is compiling data regarding changes and areas of concern for any and all of nearly 46,000 parcels in the county and completed a fair and accurate reassessment for January 1, 2009.

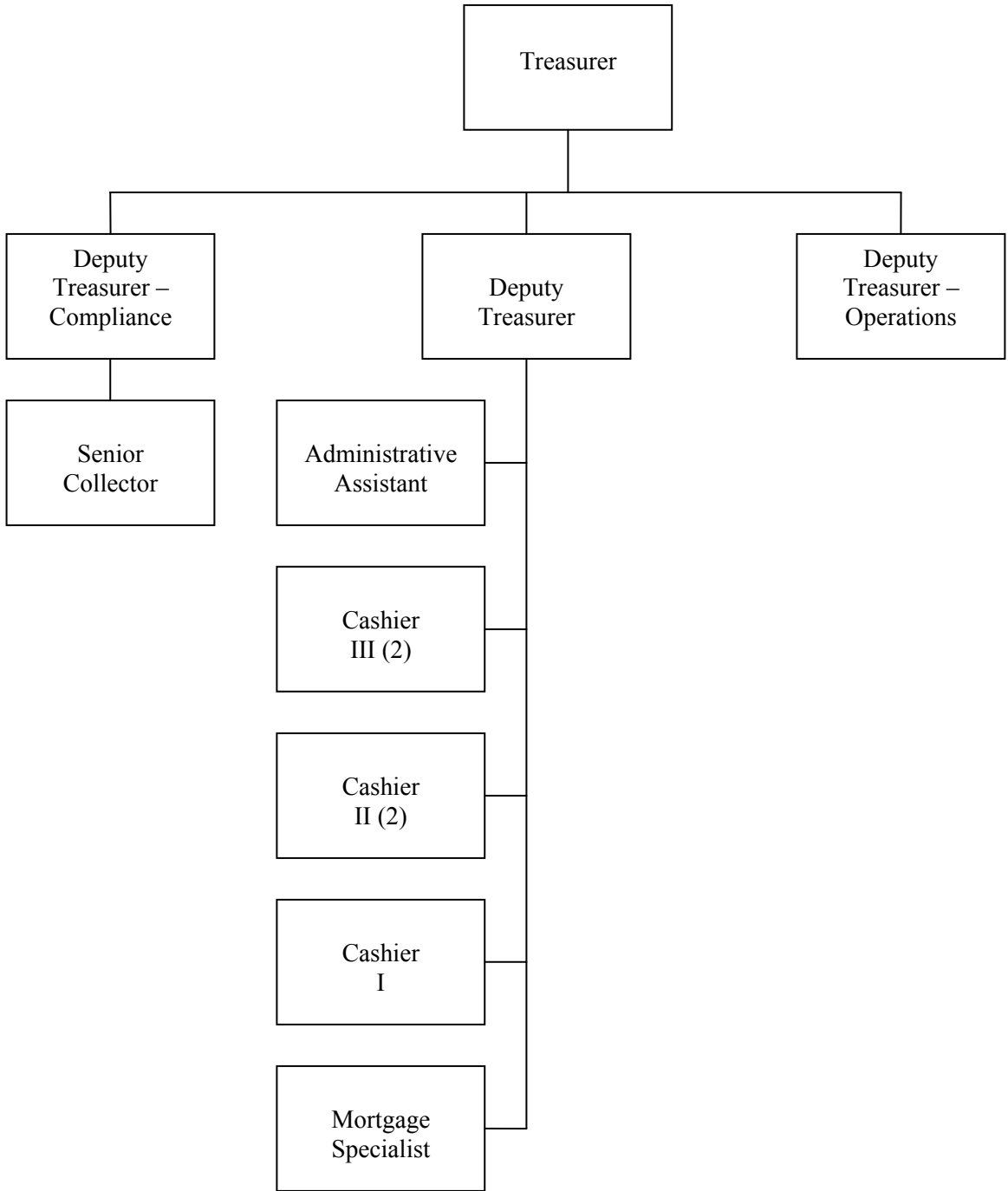
## GOALS:

- 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.

## BUDGET SUMMARY:

	FY 2009 Actual	FY 2010 Approved Budget	FY 2010 Estimated Budget	<b>FY 2011 Adopted Budget</b>	Increase/Decrease FY 2010 App. To FY 2011	
					Amount	%
Costs:						
Personnel	206,123	225,181	203,740	<b>223,181</b>	-2,000	-0.89%
Operating	33,427	36,699	24,214	<b>34,199</b>	-2,500	-6.81%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>239,550</b>	<b>261,880</b>	<b>227,954</b>	<b>257,380</b>	<b>-4,500</b>	<b>-1.72%</b>
Revenue:						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	239,550	261,880	227,954	<b>257,380</b>	-4,500	-1.72%
<b>TOTAL</b>	<b>239,550</b>	<b>261,880</b>	<b>227,954</b>	<b>257,380</b>	<b>-4,500</b>	<b>-1.72%</b>
Full-time Positions	4	4	4	<b>4</b>	0	0.00%

# Treasurer



# TREASURER

1213

## DESCRIPTION:

The elected position of Treasurer was created in the Virginia Constitution of 1870. As an elected official, the independent status of the Treasurer ensures that local funds are collected, invested and expended by an officer directly responsible to the people. The Treasurer is responsible for the receipt of revenue which comes to the locality including real estate, personal property, license taxes, permit fees, state income tax, state estimated tax and Court, Sheriff and Clerk Fees.

The Treasurer's Office processes more than 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 charges in person or on-line. Citizens may also use e-check for the payment of taxes on the internet. The TAXPAY program is now available on the internet for the pre-payment of taxes that will be debited directly from the citizen's account.

Revenue collections are a primary responsibility of the Treasurer. The Treasurer's Office partners with DMV, Department of Taxation and other governmental entities to enforce the collection of revenues for the County of Frederick.

## GOALS:

- Provide taxpayers with courteous and professional service.
- Increase on-line capability of transactions.
- Explore implementation of DMV Select-DMV Customer Service Center.
- Manage investments for the maximum return on available monies with secure, safe investments.
- Continue payment plans providing economic alternatives to distressed taxpayers.
- Decrease paper based transactions/increase energy efficiency in compliance with county wide energy initiatives.
- Explore tax collections for the Department of Taxation; expand on the pilot program that Frederick County participated with Department of Taxation.

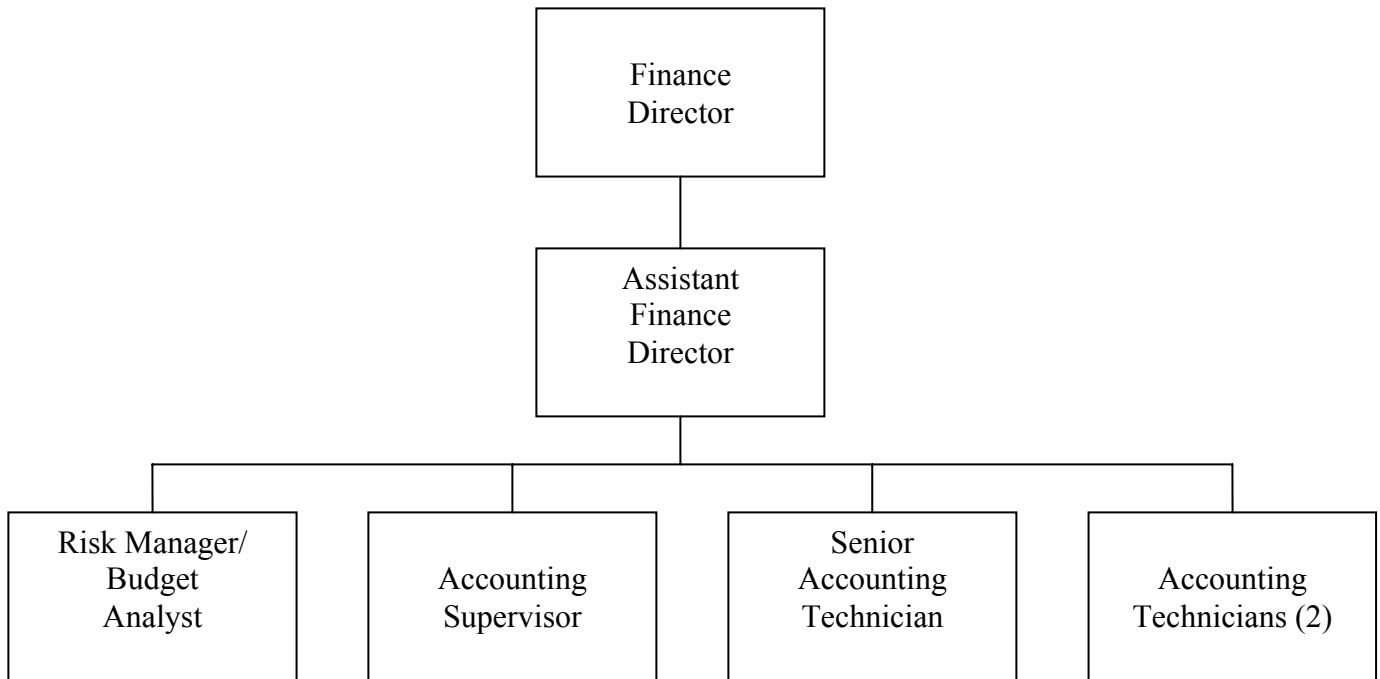
## PERFORMANCE INDICATORS:

	FY 2009 Actual	FY 2010 Budget	FY 2011 Budget
Personal Property transactions processed	337,648	339,000	339,000
Real Estate transactions processed	92,324	94,500	94,750
# of liens and distress warrants issued	1,258	1,300	1,400
Value of Internet transactions processed	\$3,595,426	\$3,500,000	\$5,000,000
# of delinquent notices issued	12,745	34,000	20,000
Personal Property & Real Estate five year billed vs. delinquent	1.22%	1.13%	1.20%

## BUDGET SUMMARY:

	FY 2009 Actual	FY 2010 Approved Budget	FY 2010 Estimated Budget	FY 2011 Adopted Budget	Increase/Decrease FY 2010 App. To FY 2011	
					Amount	%
<b>Costs:</b>						
Personnel	848,874	853,455	839,072	<b>766,157</b>	-87,298	-10.23%
Operating	253,531	318,600	134,888	<b>318,600</b>	0	0.00%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>1,102,405</b>	<b>1,172,055</b>	<b>973,960</b>	<b>1,084,757</b>	<b>-87,298</b>	<b>-7.45%</b>
<b>Revenue:</b>						
Fees	239,623	185,000	173,880	<b>185,000</b>	0	0.00%
State/Federal	209,175	208,740	186,744	<b>159,984</b>	-48,756	-23.36%
Local	653,607	778,315	613,336	<b>739,773</b>	-38,542	-4.95%
<b>TOTAL</b>	<b>1,102,405</b>	<b>1,172,055</b>	<b>973,960</b>	<b>1,084,757</b>	<b>-87,298</b>	<b>-7.45%</b>
Full-time Positions	12	12	12	<b>11</b>	-1	-8.33%

# Finance



# FINANCE

**DESCRIPTION:**

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

**GOALS:**

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

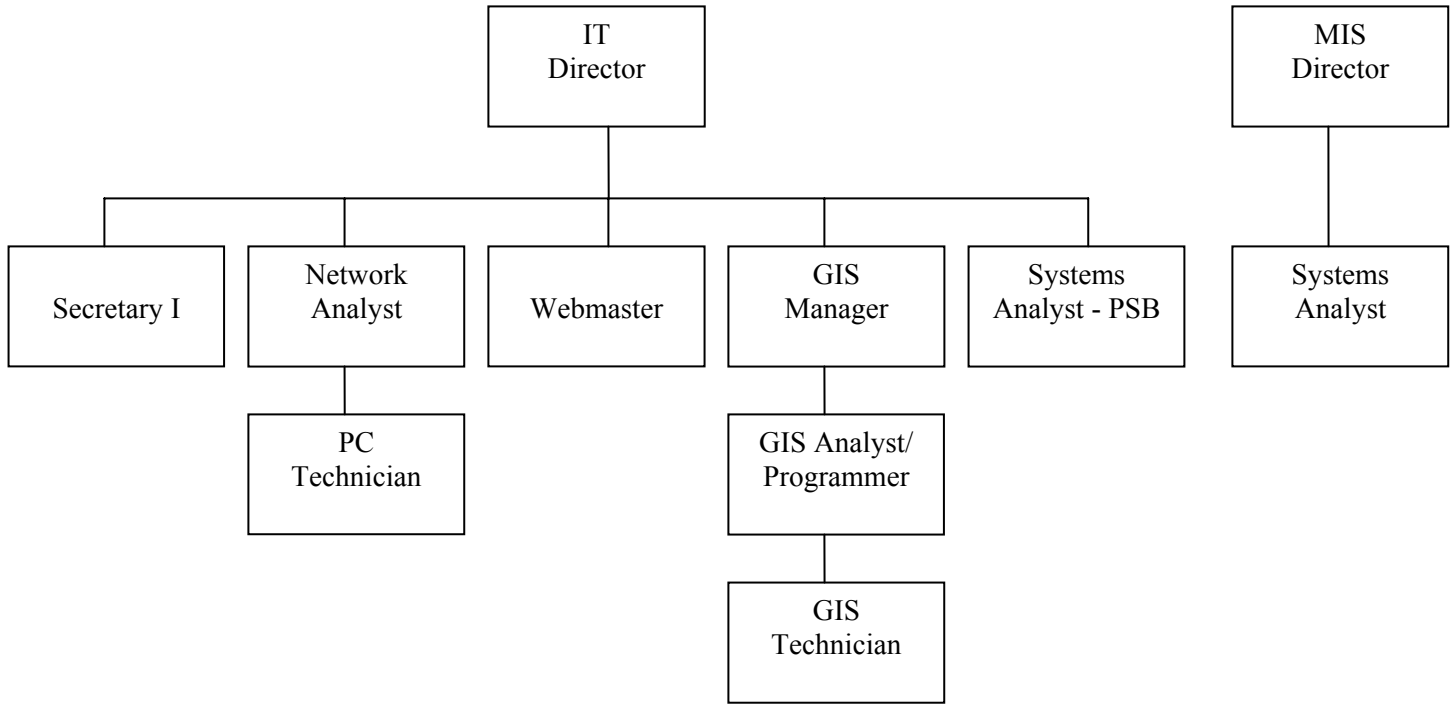
**PERFORMANCE INDICATORS:**

	FY 2009 Actual	FY 2010 Budget	FY 2011 Budget
Bids and RFP's processed	15	15	15
Purchase Orders processed	142	175	150
Annual volume of Purchase Orders processed	5,058,558	\$4,000,000	\$3,500,000
Worker's Compensation claims processed	38	40	40

**BUDGET SUMMARY:**

	FY 2009 Actual	FY 2010 Approved Budget	FY 2010 Estimated Budget	<b>FY 2011 Adopted Budget</b>	Increase/Decrease FY 2010 App. To FY 2011	
					Amount	%
<b>Costs:</b>						
Personnel	621,515	630,547	621,567	<b>630,547</b>	0	0.00%
Operating	26,948	44,298	20,147	<b>44,298</b>	0	0.00%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>648,463</b>	<b>674,845</b>	<b>641,714</b>	<b>674,845</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	648,463	674,845	641,714	<b>674,845</b>	0	0.00%
<b>TOTAL</b>	<b>648,463</b>	<b>674,845</b>	<b>641,714</b>	<b>674,845</b>	0	0.00%
Full-time Positions	7	7	7	<b>7</b>	0	0.00%

# Information Technologies



# INFORMATION TECHNOLOGIES

1220

**DESCRIPTION:**

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

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

**GOALS:**

- Maximize Help Desk performance and to increase county staff use.
- Complete PC maintenance upgrades and put Active Directory into service throughout the Kent Street complex.
- Install Exchange Services and migrate E-Mail support from the School Board to County facilities.
- Establish an in-house mobile education and training center; to provide basic GIS training to county staff.
- Implement ArcGIS Server 9.3.
- Move more county hardware and software systems to Enterprise or volume procurement licensing.
- Expand current online services by giving citizens more options for online business and communication.
- Improve the LAN at Kent Street complex by replacing and upgrading hubs to Cisco switches.

**PERFORMANCE INDICATORS:**

	FY 2009 Actual	FY 2010 Budget	FY 2011 Budget
Average # of jobs per day	27	12	32
# of requests per day to correct in-house equipment problems	15	20	18
Average response time for in-house equipment problems	30 minutes	30 minutes	30 minutes

**BUDGET SUMMARY:**

	FY 2009 Actual	FY 2010 Approved Budget	FY 2010 Estimated Budget	<b>FY 2011 Adopted Budget</b>	Increase/Decrease FY 2010 App. To FY 2011	
					Amount	%
Costs:						
Personnel	930,918	905,519	907,099	<b>905,519</b>	0	0.00%
Operating	179,783	198,442	214,327	<b>298,442</b>	100,000	50.39%
Capital/Leases	31,817	22,160	22,160	<b>22,160</b>	0	0.00%
<b>TOTAL</b>	<b>1,142,518</b>	<b>1,126,121</b>	<b>1,143,586</b>	<b>1,226,121</b>	100,000	8.88%
Revenue:						
Fees	3,633	3,986	2,208	<b>3,986</b>	0	0.00%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	1,138,885	1,122,135	1,141,378	<b>1,222,135</b>	100,000	8.91%
<b>TOTAL</b>	<b>1,142,518</b>	<b>1,126,121</b>	<b>1,143,586</b>	<b>1,226,121</b>	100,000	8.88%
Full-time Positions	11	11	11	<b>11</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 2009 Actual	FY 2010 Approved Budget	FY 2010 Estimated Budget	<b>FY 2011 Adopted Budget</b>	Increase/Decrease FY 2010 App. To FY 2011	
					Amount	%
<b>Costs:</b>						
Personnel	-101,217	0	-24,906	<b>0</b>	0	0.00%
Operating	2,201,061	1,706,363	1,757,839	<b>1,842,068</b>	135,705	7.95%
Capital/Leases	600	0	600	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>2,100,444</b>	<b>1,706,363</b>	<b>1,733,533</b>	<b>1,842,068</b>	135,705	7.95%
<b>Revenue:</b>						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	5,000	4,000	5,000	<b>0</b>	-4,000	-100.00%
Local	2,095,444	1,702,363	1,728,533	<b>1,842,068</b>	139,705	8.21%
<b>TOTAL</b>	<b>2,100,444</b>	<b>1,706,363</b>	<b>1,733,533</b>	<b>1,842,068</b>	135,705	7.95%
 Full-time Positions	 0	 0	 0	 <b>0</b>	 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 voting processing; supervise polling places; coordinates with local government and departments in selecting polling places, redistricting and in budgeting.

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

**GOALS:**

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

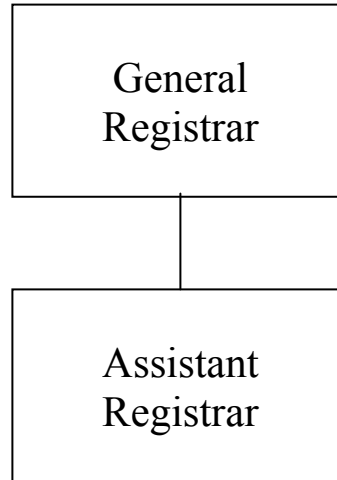
**DEPARTMENTAL ACCOMPLISHMENTS:**

- Conducted November 2008 Presidential, US Senate and Congressional House of Representatives Elections with largest voter turnout in Frederick County history (33,731 voters).
- Conducted June 2009 Democratic Primary.
- Conducted November 2009 General Election.
- Conducted May 2010 town elections for Middletown and Stephens City.

**BUDGET SUMMARY:**

	FY 2009 Actual	FY 2010 Approved Budget	FY 2010 Estimated Budget	<b>FY 2011 Adopted Budget</b>	Increase/Decrease FY 2010 App. To FY 2011	
					Amount	%
Costs:						
Personnel	55,839	36,774	35,185	<b>36,774</b>	0	0.00%
Operating	47,570	34,785	45,094	<b>34,785</b>	0	0.00%
Capital/Leases	6,715	1,560	1,470	<b>1,560</b>	0	0.00%
<b>TOTAL</b>	<b>110,124</b>	<b>73,119</b>	<b>81,749</b>	<b>73,119</b>	0	0.00%
Revenue:						
Fees	0	5,000	5,000	<b>0</b>	-5,000	-100.00%
State/Federal	11,309	9,802	9,266	<b>7,248</b>	-2,554	-26.06%
Local	98,815	58,317	67,483	<b>65,871</b>	7,554	12.95%
<b>TOTAL</b>	<b>110,124</b>	<b>73,119</b>	<b>81,749</b>	<b>73,119</b>	0	0.00%
Full-time Positions	0	0	0	<b>0</b>	0	0.00%

# General Registrar



# REGISTRAR

**DESCRIPTION:**

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

There are now in excess of 47,400 registered voters in Frederick County. In 2009, over 2,800 citizens were added to the voter rolls and an additional 4,800 changes to existing registrant files were made. The National Voter Registration Act (NVRA) allows individuals to apply for voter registration at DMV, social assistance agencies, VEC and Game and Inland Fisheries Departments throughout Virginia. This act also allows mail-in voter registration applications. 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.

Redistricting expenses due to the 2010 Census are not included in the 2010-2011 budget.

**GOALS:**

- Comply with the National Voter Registration Act and Virginia Constitution, in relation to voter registration.
- Expand voter registration opportunities throughout the county.
- Increase registered voter rolls to 49,000.
- Conduct General, Special and Primary Elections, as called.
- Continue education of Registrar, Assistant Registrar and Electoral Board in all voting matters and procedures.

**PERFORMANCE INDICATORS:**

	FY 2009 Actual	FY 2010 Budget	FY 2011 Budget
# of address and name changes processed	5,600	6,500	7,000
% of eligible population registered	80%	80%	80%

**BUDGET SUMMARY:**

	FY 2009 Actual	FY 2010 Approved Budget	FY 2010 Estimated Budget	FY 2011 Adopted Budget	Increase/Decrease FY 2010 App. To FY 2011	
					Amount	%
Costs:						
Personnel	132,117	136,887	126,700	<b>136,887</b>	0	0.00%
Operating	12,348	12,584	7,847	<b>12,584</b>	0	0.00%
Capital/Leases	1,874	1,560	1,116	<b>1,560</b>	0	0.00%
<b>TOTAL</b>	<b>146,339</b>	<b>151,031</b>	<b>135,663</b>	<b>151,031</b>	<b>0</b>	<b>0.00%</b>
Revenue:						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	47,493	44,387	39,504	<b>34,941</b>	-9,446	-21.28%
Local	98,846	106,644	96,159	<b>116,090</b>	9,446	8.86%
<b>TOTAL</b>	<b>146,339</b>	<b>151,031</b>	<b>135,663</b>	<b>151,031</b>	<b>0</b>	<b>0.00%</b>
 Full-time Positions	 2	 2	 2	 <b>2</b>	 0	 0.00%

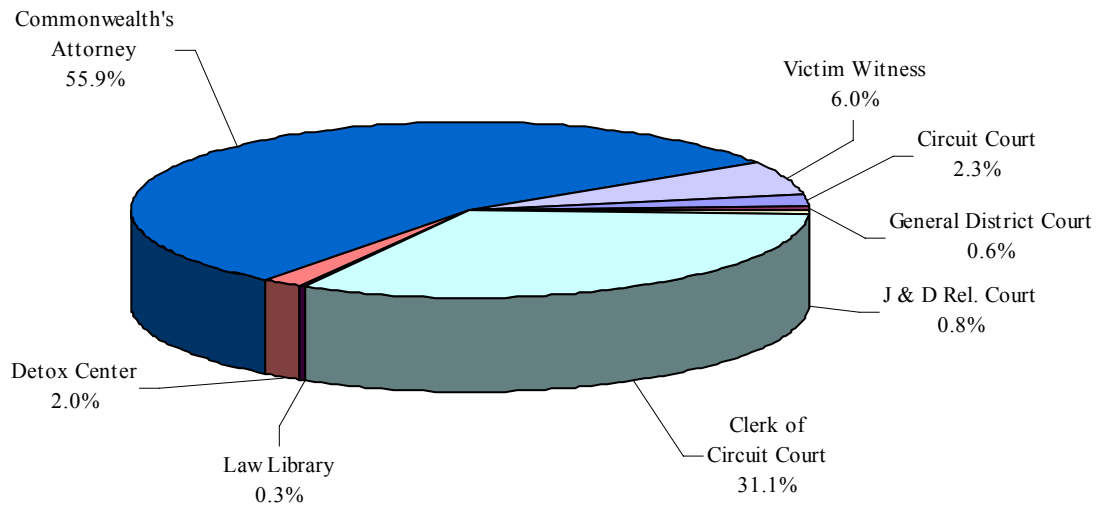
# Judicial Administration



Winchester-Frederick County Judicial Center  
Winchester, Virginia

## Judicial Administration

	2009 Actual	2010 Budget	2011 Adopted Budget	Increase (Decrease) FY 2010 to FY 2011	
				Amount	%
Circuit Court	\$54,828	\$48,300	<b>\$48,300</b>	\$ 0	0.00%
General District Court	7,861	15,752	<b>12,252</b>	-3,500	-22.22%
Juv. & Domestic Rel. Court	8,530	13,750	<b>17,250</b>	3,500	25.45%
Clerk of the Circuit Court	652,915	784,854	<b>667,062</b>	-117,792	-15.01%
Law Library	6,583	7,200	<b>7,200</b>	0	0.00%
Detox Center	48,100	40,885	<b>40,885</b>	0	0.00%
Commonwealth's Attorney	1,130,037	1,182,091	<b>1,163,091</b>	-19,000	-1.61%
Victim Witness Program	107,675	126,726	<b>125,226</b>	-1,500	-1.18%
<b>JUDICIAL ADMINISTRATION</b>	<b>\$2,016,529</b>	<b>\$2,219,558</b>	<b>\$2,081,266</b>	<b>-\$138,292</b>	<b>-6.23%</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 2009 Actual	FY 2010 Approved Budget	FY 2010 Estimated Budget	<b>FY 2011 Adopted Budget</b>	Increase/Decrease FY 2010 App. To FY 2011	
					Amount	%
<b>Costs:</b>						
Personnel	0	0	0	<b>0</b>	0	0.00%
Operating	54,828	48,300	54,767	<b>48,300</b>	0	0.00%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>54,828</b>	<b>48,300</b>	<b>54,767</b>	<b>48,300</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	54,828	48,300	54,767	<b>48,300</b>	0	0.00%
<b>TOTAL</b>	<b>54,828</b>	<b>48,300</b>	<b>54,767</b>	<b>48,300</b>	0	0.00%
 Full-time Positions	 0	 0	 0	 <b>0</b>	 0	 0.00%

# GENERAL DISTRICT COURT

2102

## DESCRIPTION:

The Winchester-Frederick General District Court is in the Twenty-sixth Judicial District of Virginia. It has original jurisdiction over traffic infractions and misdemeanor cases for traffic and criminal divisions. This office holds preliminary hearings for felony cases and has jurisdiction over all civil cases where the amount of monies involved are \$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 2009 Actual	FY 2010 Approved Budget	FY 2010 Estimated Budget	<b>FY 2011 Adopted Budget</b>	Increase/Decrease	
					FY 2010 App. Amount	To FY 2011 %
<b>Costs:</b>						
Personnel	2,486	7,000	564	<b>3,500</b>	-3,500	-50.00%
Operating	2,804	4,252	2,910	<b>4,252</b>	0	0.00%
Capital/Leases	2,571	4,500	2,232	<b>4,500</b>	0	0.00%
<b>TOTAL</b>	<b>7,861</b>	<b>15,752</b>	<b>5,706</b>	<b>12,252</b>	<b>-3,500</b>	<b>-22.22%</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	7,861	15,752	5,706	<b>12,252</b>	-3,500	-22.22%
<b>TOTAL</b>	<b>7,861</b>	<b>15,752</b>	<b>5,706</b>	<b>12,252</b>	<b>-3,500</b>	<b>-22.22%</b>
Full-time Positions	0	0	0	<b>0</b>	0	0.00%

# JUVENILE AND DOMESTIC RELATIONS COURT

2105

## DESCRIPTION:

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

## GOALS:

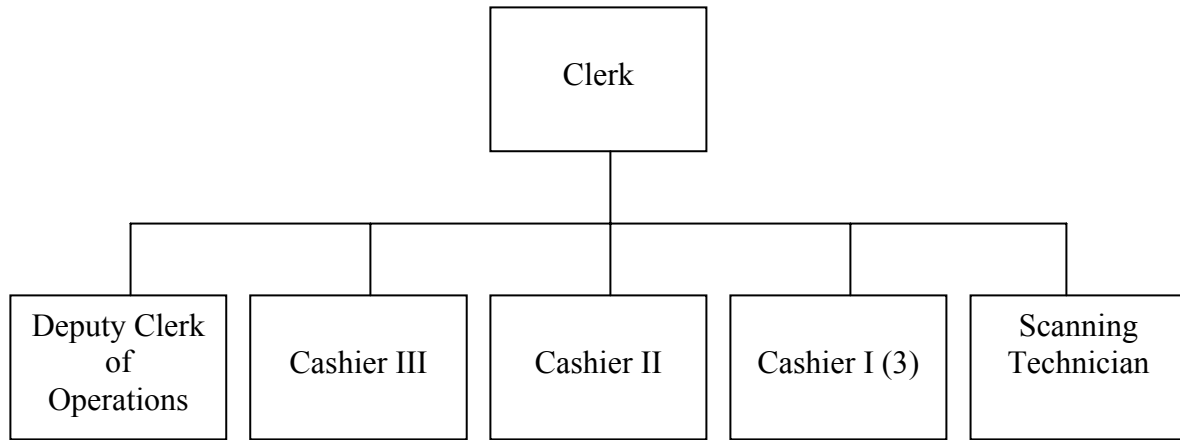
- Perform the duties of this court as prescribed by statute and policy and also by procedures set as guidelines for this court by the Office of the Executive Secretary of the Supreme Court of Virginia.

## BUDGET SUMMARY:

	FY 2009 Actual	FY 2010 Approved Budget	FY 2010 Estimated Budget	<b>FY 2011 Adopted Budget</b>	Increase/Decrease FY 2010 App. To FY 2011	
					Amount	%
Costs:						
Personnel	156	0	0	<b>3,500</b>	3,500	100.00%
Operating	3,814	8,250	5,267	<b>8,250</b>	0	0.00%
Capital/Leases	4,560	5,500	3,276	<b>5,500</b>	0	0.00%
<b>TOTAL</b>	<b>8,530</b>	<b>13,750</b>	<b>8,543</b>	<b>17,250</b>	<b>3,500</b>	<b>25.45%</b>
Revenue:						
Fees	3,406	1,000	3,432	<b>1,000</b>	0	0.00%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	5,124	12,750	5,111	<b>16,250</b>	3,500	27.45%
<b>TOTAL</b>	<b>8,530</b>	<b>13,750</b>	<b>8,543</b>	<b>17,250</b>	<b>3,500</b>	<b>25.45%</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 Civil Law and Criminal aspects. The instruments presented for recordation and preservation include real estate deeds, deeds of trust, probating of wills, and issuance and filing of marriage licenses and passports. The Clerk is empowered to certify the qualification of local candidates for public office, to swear-in elected public officials and the taking of bonds when required. All of the permanent records are scanned on a continual basis and are securely stored at the Virginia State Library in Richmond, Virginia. This office assists the public to find their deeds to real estate and maintains the records of the county, which include Wills, Deeds, Deeds of Trust, Rights of Way, Financing Statements, Termination Statements, Judgments, Marriage Licenses, Divorces, Adoptions, Criminal Cases, Law Suits, Partnership and Fictitious Name Certificates, Service Discharges, Special Commissioner Bonds, Guardian Bonds and Elected Official Bonds.

## GOALS:

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

## BUDGET SUMMARY:

	FY 2009 Actual	FY 2010 Approved Budget	FY 2010 Estimated Budget	FY 2011 Adopted Budget	Increase/Decrease FY 2010 App. To FY 2011	
					Amount	%
<b>Costs:</b>						
Personnel	532,812	554,621	548,707	<b>549,621</b>	-5,000	-0.90%
Operating	110,603	220,233	160,952	<b>107,441</b>	-112,792	-51.21%
Capital/Leases	9,500	10,000	7,320	<b>10,000</b>	0	0.00%
<b>TOTAL</b>	<b>652,915</b>	<b>784,854</b>	<b>716,979</b>	<b>667,062</b>	<b>-117,792</b>	<b>-15.01%</b>
<b>Revenue:</b>						
Fees	0	15,382	0	<b>0</b>	-15,382	-100.00%
State/Federal	393,982	535,532	360,336	<b>429,087</b>	-106,445	-19.88%
Local	258,933	233,940	356,643	<b>237,975</b>	4,035	1.72%
<b>TOTAL</b>	<b>652,915</b>	<b>784,854</b>	<b>716,979</b>	<b>667,062</b>	<b>-117,792</b>	<b>-15.01%</b>
Full-time Positions	8	8	8	<b>8</b>	0	0.00%

# LAW LIBRARY

2108

## DESCRIPTION:

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

## GOALS:

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

## BUDGET SUMMARY:

	FY 2009 Actual	FY 2010 Approved Budget	FY 2010 Estimated Budget	<b>FY 2011 Adopted Budget</b>	Increase/Decrease FY 2010 App. To FY 2011	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	6,583	7,200	6,912	7,200	0	0.00%
Capital/Leases	0	0	0	0	0	0.00%
<b>TOTAL</b>	<b>6,583</b>	<b>7,200</b>	<b>6,912</b>	<b>7,200</b>	<b>0</b>	<b>0.00%</b>
Revenue:						
Fees	6,583	7,200	6,912	7,200	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	0	0	0	0	0	0.00%
<b>TOTAL</b>	<b>6,583</b>	<b>7,200</b>	<b>6,912</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.

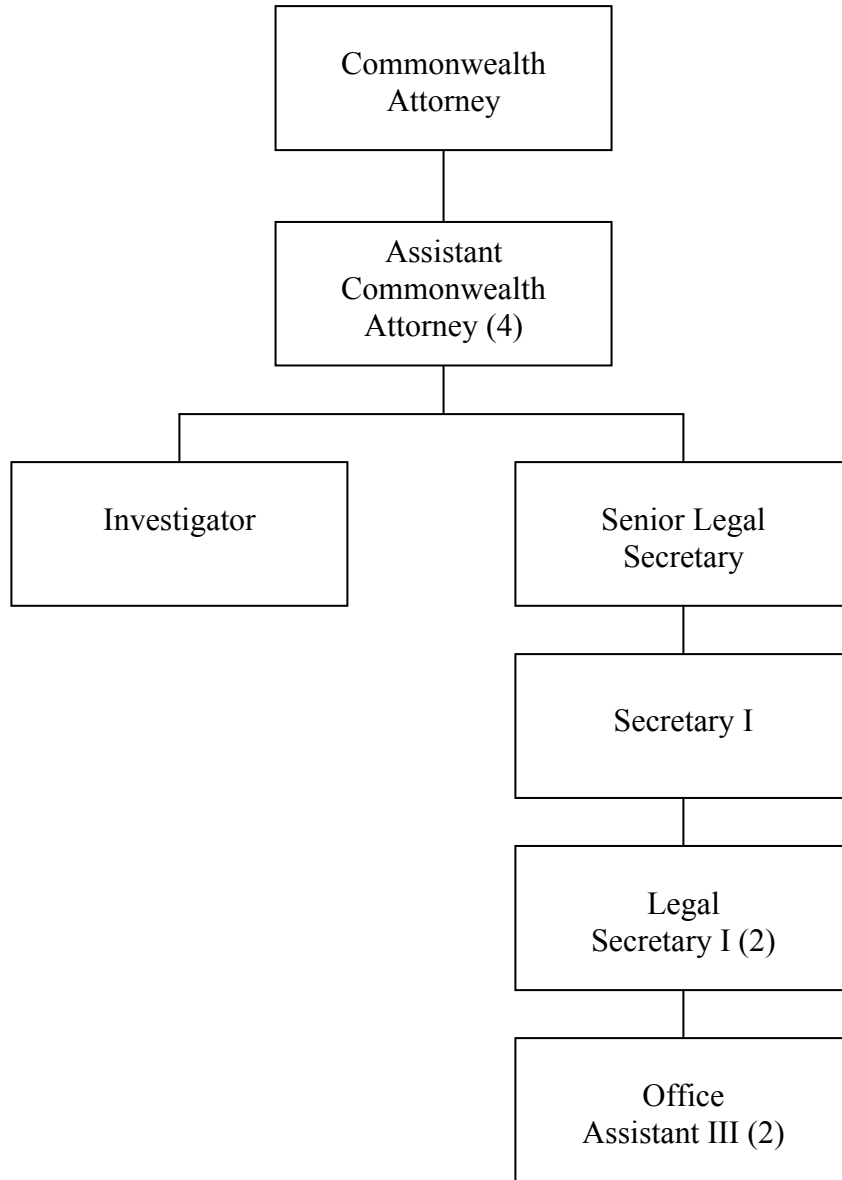
**GOALS:**

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

**BUDGET SUMMARY:**

	FY 2009 Actual	FY 2010 Approved Budget	FY 2010 Estimated Budget	<b>FY 2011 Adopted Budget</b>	Increase/Decrease FY 2010 App. To FY 2011	
					Amount	%
Costs:						
Personnel	0	0	0	<b>0</b>	0	0.00%
Operating	48,100	40,885	40,885	<b>40,885</b>	0	0.00%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>48,100</b>	<b>40,885</b>	<b>40,885</b>	<b>40,885</b>	0	0.00%
Revenue:						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	48,100	40,885	40,885	<b>40,885</b>	0	0.00%
<b>TOTAL</b>	<b>48,100</b>	<b>40,885</b>	<b>40,885</b>	<b>40,885</b>	0	0.00%
 Full-time Positions	 0	 0	 0	 <b>0</b>	 0	 0.00%

# Commonwealth Attorney



# COMMONWEALTH'S ATTORNEY

2201

## DESCRIPTION:

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

## GOALS:

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

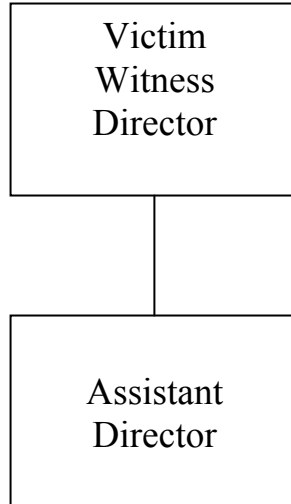
## PERFORMANCE INDICATORS:

	FY 2009 Actual	FY 2010 Budget	FY 2011 Budget
Caseload Circuit Court	1,829	1,500	1,500
Caseload General District Court	19,123	19,000	19,300
Caseload Juvenile & Domestic Relations Court	2,150	2,200	2,200

## BUDGET SUMMARY:

	FY 2009 Actual	FY 2010 Approved Budget	FY 2010 Estimated Budget	FY 2011 Adopted Budget	Increase/Decrease FY 2010 App. To FY 2011	
					Amount	%
Costs:						
Personnel	1,096,987	1,119,161	1,101,007	<b>1,109,161</b>	-10,000	-0.89%
Operating	29,017	59,150	28,208	<b>50,150</b>	-9,000	-15.22%
Capital/Leases	4,033	3,780	4,344	<b>3,780</b>	0	0.00%
<b>TOTAL</b>	<b>1,130,037</b>	<b>1,182,091</b>	<b>1,133,559</b>	<b>1,163,091</b>	<b>-19,000</b>	<b>-1.61%</b>
Revenue:						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	445,718	405,000	361,284	<b>416,914</b>	11,914	2.94%
Local	684,319	777,091	772,275	<b>746,177</b>	-30,914	-3.98%
<b>TOTAL</b>	<b>1,130,037</b>	<b>1,182,091</b>	<b>1,133,559</b>	<b>1,163,091</b>	<b>-19,000</b>	<b>-1.61%</b>
Full-time Positions	13	12	12	<b>12</b>	0	0.00%

# Victim/Witness Program



# VICTIM WITNESS PROGRAM

2202

## DESCRIPTION:

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

## GOALS:

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

## BUDGET SUMMARY:

	FY 2009 Actual	FY 2010 Approved Budget	FY 2010 Estimated Budget	<b>FY 2011 Adopted Budget</b>	Increase/Decrease FY 2010 App. To FY 2011	
					Amount	%
Costs:						
Personnel	101,854	117,921	107,757	<b>117,921</b>	0	0.00%
Operating	5,821	8,805	8,407	<b>7,305</b>	-1,500	-17.04%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>107,675</b>	<b>126,726</b>	<b>116,164</b>	<b>125,226</b>	<b>-1,500</b>	<b>-1.18%</b>
Revenue:						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	22,992	114,853	104,548	<b>114,853</b>	0	0.00%
Local	84,683	11,873	11,616	<b>10,373</b>	-1,500	-12.63%
<b>TOTAL</b>	<b>107,675</b>	<b>126,726</b>	<b>116,164</b>	<b>125,226</b>	<b>-1,500</b>	<b>-1.18%</b>
Full-time Positions	2	2	2	<b>2</b>	0	0.00%



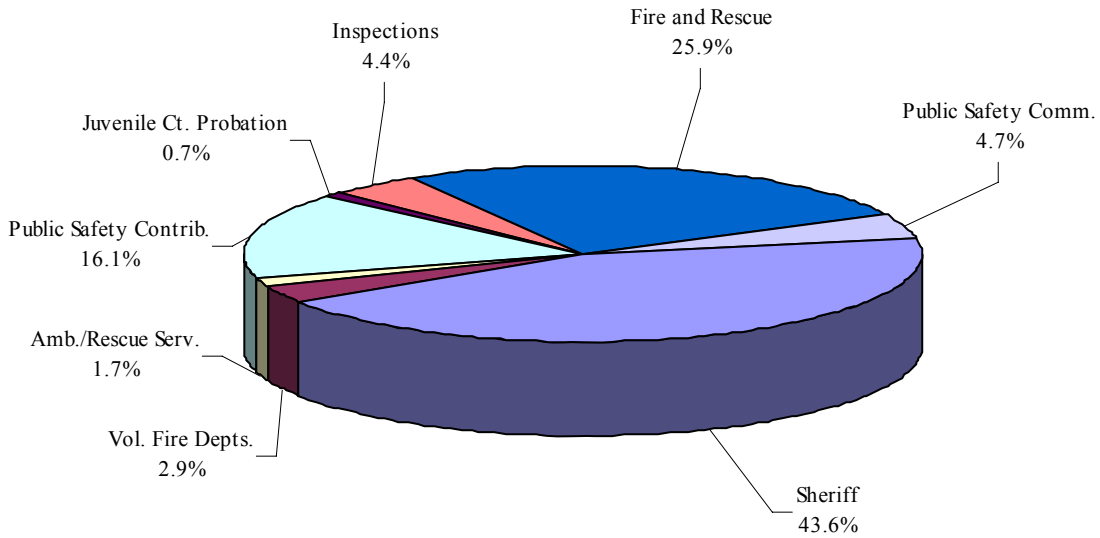
# Public Safety



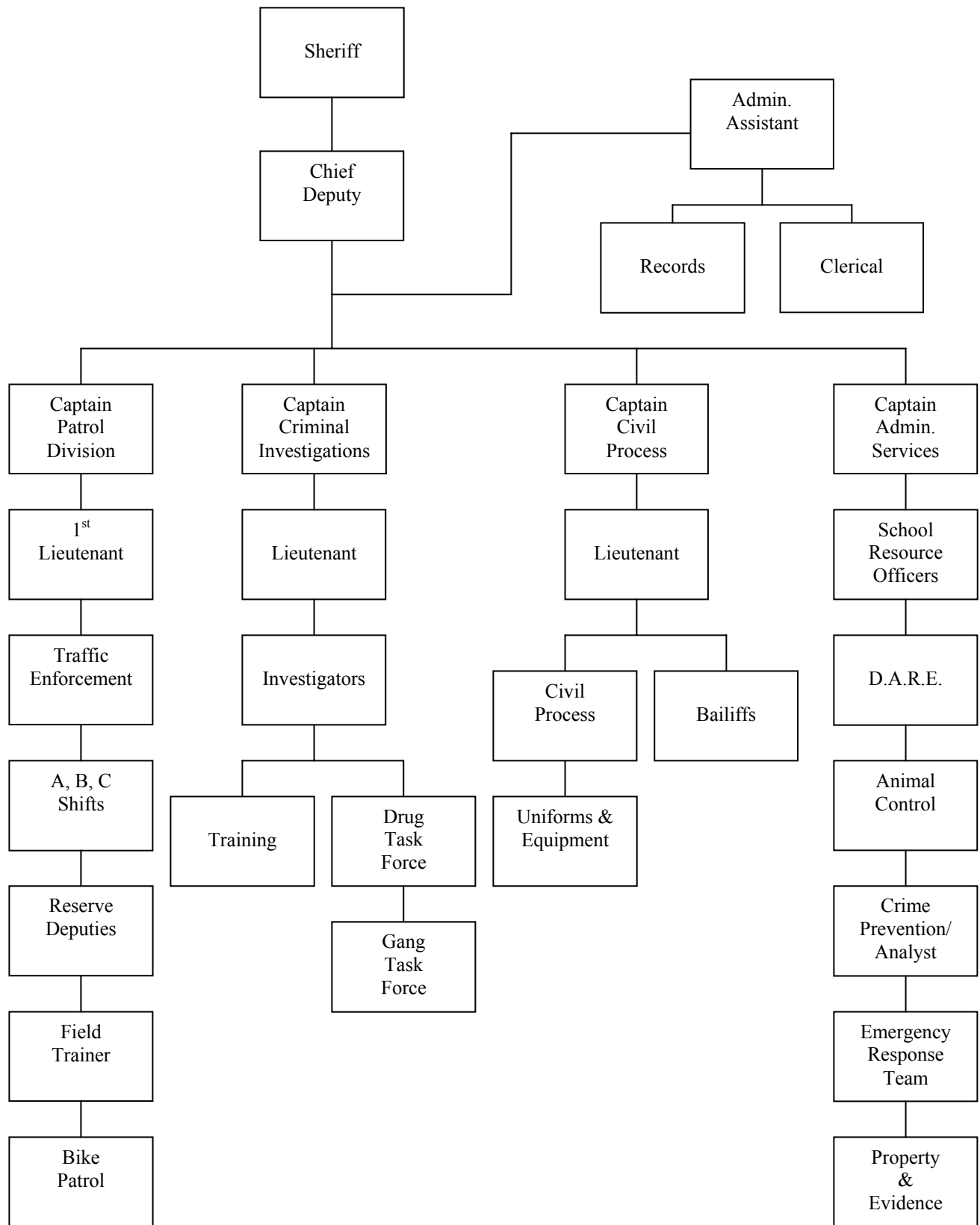
Frederick County Public Safety Center  
Winchester, Virginia  
Opened 2007

## Public Safety

	2009 Actual	2010 Budget	2011 Adopted Budget	Increase (Decrease) FY 2010 to FY 2011	
				Amount	%
Sheriff	\$10,850,289	\$10,287,939	<b>\$10,197,514</b>	-\$90,425	-0.88%
Volunteer Fire Departments	848,927	776,711	<b>688,928</b>	-87,783	-11.30%
Ambulance & Rescue Service	450,652	393,043	<b>391,219</b>	-1,824	-0.46%
Public Safety Contributions	3,095,471	3,009,557	<b>3,753,809</b>	744,252	24.73%
Juvenile Court Probation	160,526	172,200	<b>172,200</b>	0	0.00%
Inspections	1,301,275	1,244,517	<b>1,024,688</b>	-219,829	-17.66%
Fire and Rescue	6,072,566	6,103,026	<b>6,044,676</b>	-58,350	-0.96%
Public Safety Communications	1,103,537	1,162,833	<b>1,103,472</b>	-59,361	-5.10%
<b>PUBLIC SAFETY</b>	<b>\$23,883,243</b>	<b>\$23,149,826</b>	<b>\$23,376,506</b>	<b>\$226,680</b>	<b>0.98%</b>



# Sheriff



# SHERIFF

3102

**DESCRIPTION:**

The Frederick County Sheriff's Office is comprised of four sections: Patrol Division, Traffic Division, Investigative Division, and Court Security/Civil Process Division. 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 Detention Orders, Protective Orders and preparing cases and presenting evidence in Court. The Traffic Division is one of the fastest growing divisions. The number of traffic complaints, accident investigations and citations issued continues to increase as the community continues to grow. Originally the intent for this division was to supplement the Virginia State Police in handling the number of complaints dealing with traffic. Since the inception of the traffic division, this office has become the primary agency for dealing with traffic complaints. The traffic division also handles special traffic complaints reported to the Sheriff's office and coordinates and establishes special details such as DUI checkpoints and seatbelt safety checkpoints. The Investigation Division handles all major felony cases and the more serious and violent misdemeanor cases, in addition to special investigations into drugs, gangs, child pornography, child sexual abuse child physical abuse, white collar crime, computer crimes and fraud. The Court Security/Civil Process division is responsible for providing security for the Frederick County Courts. This division is also responsible for serving all civil papers within Frederick County.

**GOALS:**

- Reduce teen driving accidents, DUI's, and traffic infractions by implementing the "Class Action Program and Safe Driving Programs" in the county high schools.
- Enhance law enforcement and community relations through deputies performing civic duties such as child fingerprinting, Sheriff's Kids Camp, the D.A.R.E. Program, gang awareness seminars, Neighborhood Watch meetings, and updating the Frederick County Sheriff's Office website.
- Maintain the Virginia Law Enforcement Accreditation standards set forth for review every four years.
- Build a better understanding of minority cultures and issues by training deputies in cultural diversity.
- Increase crime prevention activities in the community.

**PERFORMANCE INDICATORS:**

	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual
Law Enforcement Calls for Service	62,773	67,593	70,432
# of Warrants Served	4,423	4,806	6,471
# of Criminal Arrests	3,494	3,766	3,870
# of Citations Issued	6,224	7,883	8,257
# of Cases Reported	4,910	5,591	7,318
# of Civil Papers Served	19,669	20,962	21,992

**BUDGET SUMMARY:**

	FY 2009 Actual	FY 2010 Approved Budget	FY 2010 Estimated Budget	<b>FY 2011 Adopted Budget</b>	Increase/Decrease FY 2010 App. To FY 2011	
					Amount	%
Costs:						
Personnel	9,167,391	9,019,360	8,811,717	<b>8,962,435</b>	-56,925	-0.63%
Operating	1,122,509	1,248,269	1,705,892	<b>1,214,769</b>	-33,500	-2.68%
Capital/Leases	560,389	20,310	17,520	<b>20,310</b>	0	0.00%
<b>TOTAL</b>	<b>10,850,289</b>	<b>10,287,939</b>	<b>10,535,129</b>	<b>10,197,514</b>	-90,425	-0.88%
Revenue:						
Fees	644,564	593,660	1,607,610	<b>578,660</b>	-15,000	-2.53%
State/Federal	2,222,805	3,502,642	3,240,256	<b>3,409,735</b>	-92,907	-2.65%
Local	7,982,920	6,191,637	5,687,263	<b>6,209,119</b>	17,482	0.28%
<b>TOTAL</b>	<b>10,850,289</b>	<b>10,287,939</b>	<b>10,535,129</b>	<b>10,197,514</b>	-90,425	-0.88%
Full-time Positions	128.5	125.5	125.5	<b>125.5</b>	0	0.00%

# VOLUNTEER FIRE DEPARTMENTS

3202

## DESCRIPTION:

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

## GOALS:

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

## BUDGET SUMMARY:

	FY 2009 Actual	FY 2010 Approved Budget	FY 2010 Estimated Budget	FY 2011 Adopted Budget	Increase/Decrease FY 2010 App. To FY 2011	
					Amount	%
<b>Costs:</b>						
Personnel	27,564	27,564	29,769	<b>27,564</b>	0	0.00%
Operating	821,363	749,147	637,278	<b>661,364</b>	-87,783	-11.72%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>848,927</b>	<b>776,711</b>	<b>667,047</b>	<b>688,928</b>	-87,783	-11.30%
<b>Revenue:</b>						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	155,246	138,373	157,389	<b>138,373</b>	0	0.00%
Local	693,681	638,338	509,658	<b>550,555</b>	-87,783	-13.75%
<b>TOTAL</b>	<b>848,927</b>	<b>776,711</b>	<b>667,047</b>	<b>688,928</b>	-87,783	-11.30%
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 2009 Actual	FY 2010 Approved Budget	FY 2010 Estimated Budget	<b>FY 2011 Adopted Budget</b>	Increase/Decrease FY 2010 App. To FY 2011	
					Amount	%
<b>Costs:</b>						
Personnel	0	0	0	<b>0</b>	0	0.00%
Operating	450,652	393,043	386,668	<b>391,219</b>	-1,824	-0.46%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>450,652</b>	<b>393,043</b>	<b>386,668</b>	<b>391,219</b>	-1,824	-0.46%
<b>Revenue:</b>						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	77,188	69,224	69,224	<b>69,224</b>	0	0.00%
Local	373,464	323,819	317,444	<b>321,995</b>	-1,824	-0.56%
<b>TOTAL</b>	<b>450,652</b>	<b>393,043</b>	<b>386,668</b>	<b>391,219</b>	-1,824	-0.46%
 Full-time Positions	 0	 0	 0	 <b>0</b>	 0	 0.00%

# PUBLIC SAFETY CONTRIBUTIONS

3301

## DESCRIPTION:

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

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

## GOALS:

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

## BUDGET SUMMARY:

	FY 2009 Actual	FY 2010 Approved Budget	FY 2010 Estimated Budget	FY 2011 Adopted Budget	Increase/Decrease FY 2010 App. To FY 2011	
					Amount	%
<b>Costs:</b>						
Personnel	0	0	0	0	0	0.00%
Operating	3,095,471	3,009,557	3,009,557	3,753,809	744,252	24.73%
Capital/Leases	0	0	0	0	0	0.00%
<b>TOTAL</b>	<b>3,095,471</b>	<b>3,009,557</b>	<b>3,009,557</b>	<b>3,753,809</b>	744,252	24.73%
<b>Revenue:</b>						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	3,095,471	3,009,557	3,009,557	3,753,809	744,252	24.73%
<b>TOTAL</b>	<b>3,095,471</b>	<b>3,009,557</b>	<b>3,009,557</b>	<b>3,753,809</b>	744,252	24.73%
 Full-time Positions	 0	 0	 0	 0	 0	 0.00%

# Juvenile Court Probation

Intensive  
Supervision  
Officer (2)



# JUVENILE COURT PROBATION

3303

## DESCRIPTION:

The 26th District Court Service Unit is part of Virginia's Department of Juvenile Justice. The 26<sup>th</sup> District serves eight localities with six offices in Winchester, Berryville, Front Royal, Woodstock, Luray, and Harrisonburg. Intake services include child custody, visitation, support, juvenile delinquency, adult protective orders, child abuse and neglect filed by protective service workers, children in need of services and children in need of supervision. The intake officer has the authority to receive, review, and process complaints and decides whether probable cause exists, to handle the case normally, file the petition and if the child is in custody, to release the child to their parent or issue a detention order. This office also provides probation supervision and parole supervision. Virginia juvenile probation strives to achieve a balanced approach by focusing on the principles of community protection, accountability, and competency development. The probation officer will develop an individualized supervision plan for each probationer based on their risk assessment and other factors. Parole services are provided to assist in the transition back to the community. Parole officers are assigned to offenders to provide case management services, broker appropriate transitional services, and monitor the offender's adjustment to the community.

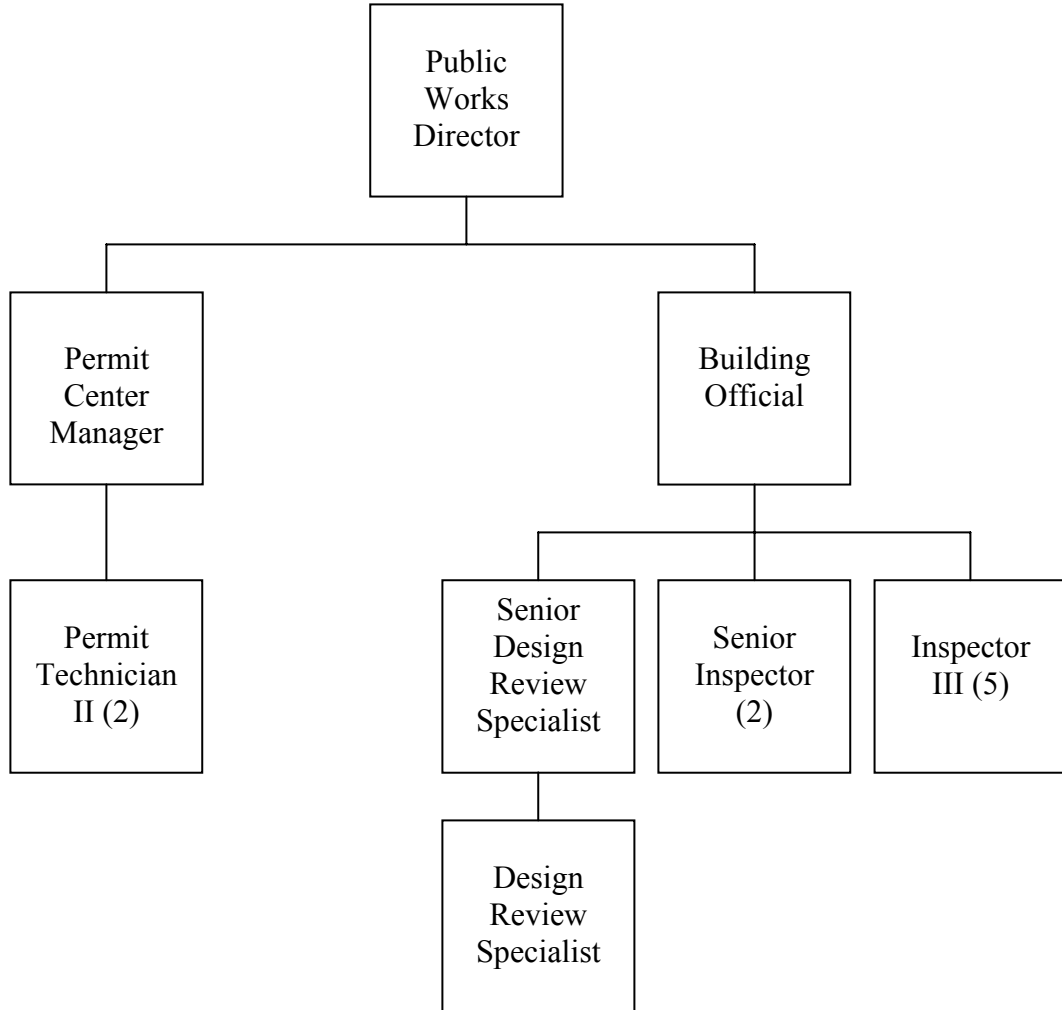
## GOALS:

- 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 2009 Actual	FY 2010 Approved Budget	FY 2010 Estimated Budget	<b>FY 2011 Adopted Budget</b>	Increase/Decrease FY 2010 App. To FY 2011	
					Amount	%
Costs:						
Personnel	96,691	110,404	97,996	<b>110,404</b>	0	0.00%
Operating	63,835	61,796	52,788	<b>61,796</b>	0	0.00%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>160,526</b>	<b>172,200</b>	<b>150,784</b>	<b>172,200</b>	0	0.00%
Revenue:						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	160,526	167,598	150,784	<b>167,598</b>	0	0.00%
Local	0	4,602	0	<b>4,602</b>	0	0.00%
<b>TOTAL</b>	<b>160,526</b>	<b>172,200</b>	<b>150,784</b>	<b>172,200</b>	0	0.00%
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, and electrical and the enforcement of the provisions of the property maintenance code on existing structures. During FY 09/10, the Inspections Department will perform approximately 15,800 inspections and issue approximately 3,600 permits.

**GOALS:**

- Train and certify staff on Property Maintenance Inspections due to changes in Chapter 54 of the Frederick County Maintenance Code.
- Complete automated scheduling system.
- Expand on systems for wireless connection of handheld units and capabilities to download information from remote locations.

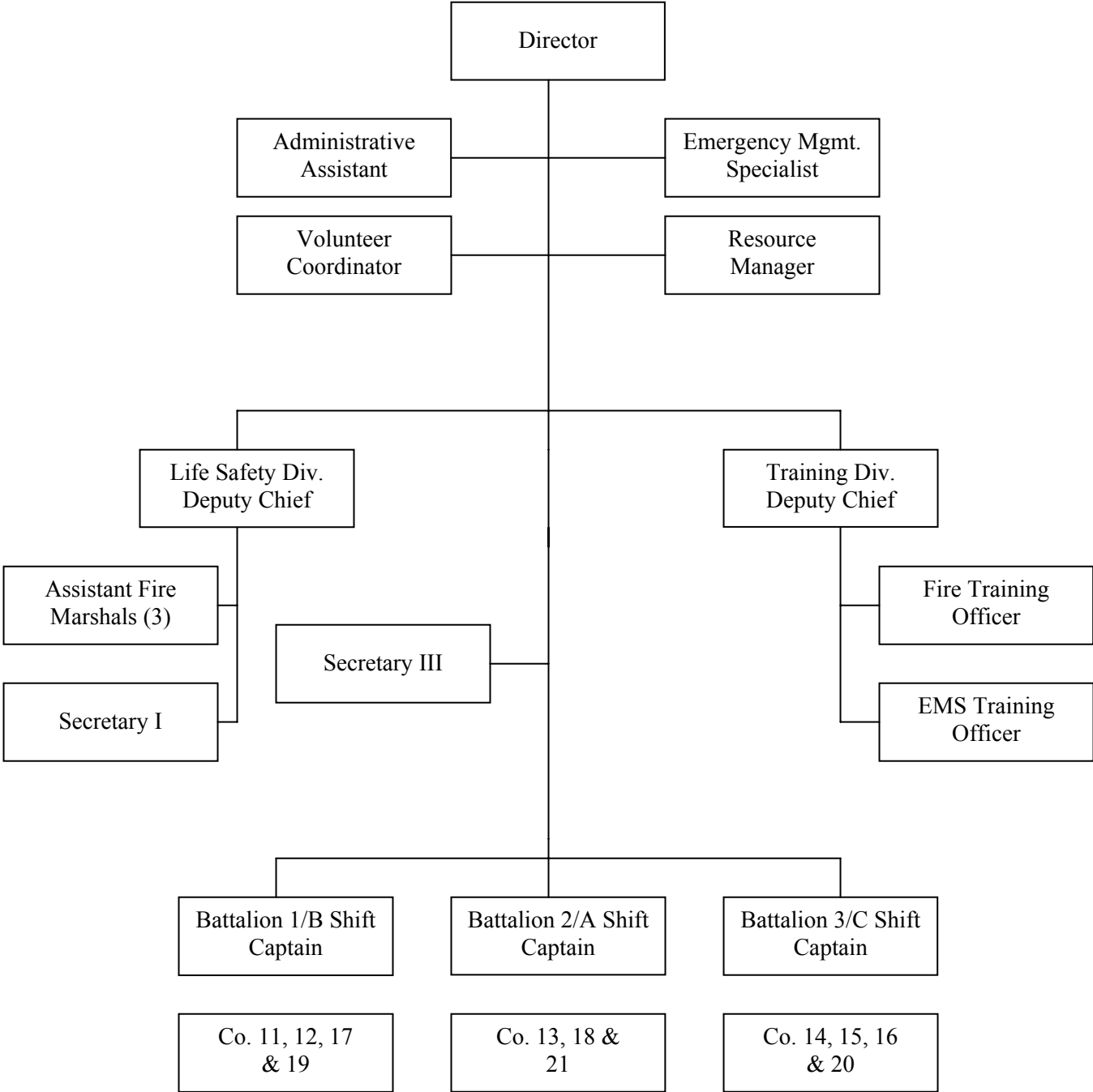
**PERFORMANCE INDICATORS:**

	FY 2009 Actual	FY 2010 Budget	FY 2011 Budget
# of Permits Issued	3,917	7,000	3,500
# of Inspections Performed	17,687	28,000	15,000

**BUDGET SUMMARY:**

	FY 2009 Actual	FY 2010 Approved Budget	FY 2010 Estimated Budget	FY 2011 Adopted Budget	Increase/Decrease FY 2010 App. To FY 2011	
				Amount		%
<b>Costs:</b>						
Personnel	1,238,865	1,151,551	1,050,778	<b>946,722</b>	-204,829	-17.79%
Operating	62,410	92,966	46,743	<b>77,966</b>	-15,000	-16.13%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>1,301,275</b>	<b>1,244,517</b>	<b>1,097,521</b>	<b>1,024,688</b>	<b>-219,829</b>	<b>-17.66%</b>
<b>Revenue:</b>						
Fees	716,415	725,000	566,372	<b>725,000</b>	0	0.00%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	584,860	519,517	531,149	<b>299,688</b>	-219,829	-42.31%
<b>TOTAL</b>	<b>1,301,275</b>	<b>1,244,517</b>	<b>1,097,521</b>	<b>1,024,688</b>	<b>-219,829</b>	<b>-17.66%</b>
Full-time Positions	19	18	18	<b>14</b>	-4	-22.22%

# 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 72 uniform career staff and five 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 basic life support level emergency medical services. The Fire and Rescue Department is divided into four Divisions. The Operations Division is responsible for emergency service delivery, hazardous materials and disaster response and mitigation, emergency services planning and coordinating the service delivery of the volunteer fire and rescue companies. The Life Safety Division provides fire prevention, fire investigation, fire protection system plans review and inspection and public education for the entire county. The Training Division provides planning, development and coordination of all training programs for both volunteer and career personnel for the entire county. The Emergency Management Division is responsible for disaster response and coordination, mitigation and recovery.

**GOALS:**

- 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.
- Complete Virginia Department of Emergency Management Region 2 Three Year Exercise Plan.
- 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 within the Comprehensive Plan 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.

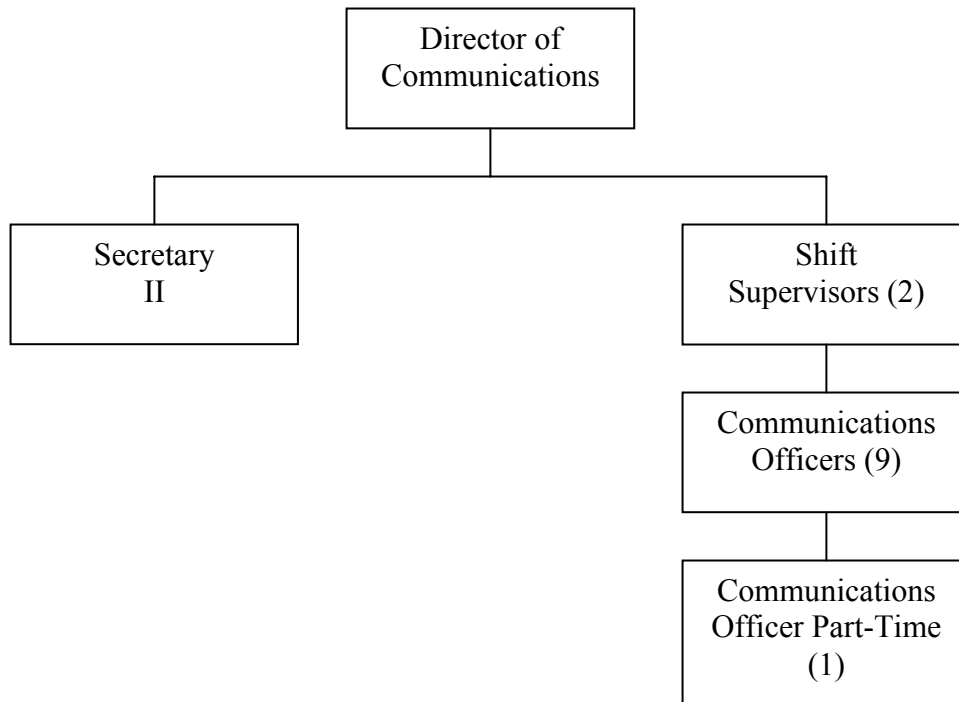
**PERFORMANCE INDICATORS:**

	FY 2009 Actual	FY 2010 Budget	FY 2011 Budget
Minorities/women hired		0	
Fire related deaths – civilian		0	
Fire related deaths – fire service		0	
Percent fire protection plans processed in three days or less	49%	45%	40%

**BUDGET SUMMARY:**

	FY 2009	FY 2010	FY 2010	<b>FY 2011 Adopted Budget</b>	Increase/Decrease	
	Actual	Approved Budget	Estimated Budget		FY 2010 App. Amount	To FY 2011 %
Costs:						
Personnel	5,634,532	5,616,319	5,524,070	<b>5,586,319</b>	-30,000	-0.53%
Operating	429,336	475,829	350,248	<b>447,479</b>	-28,350	-5.96%
Capital/Leases	8,698	10,878	5,016	<b>10,878</b>	0	0.00%
<b>TOTAL</b>	<b>6,072,566</b>	<b>6,103,026</b>	<b>5,879,334</b>	<b>6,044,676</b>	-58,350	-0.96%
Revenue:						
Fees	8,843	11,400	30,128	<b>12,900</b>	1,500	13.16%
State/Federal	7,960	0	2,856	<b>0</b>	0	0.00%
Local	6,055,763	6,091,626	5,846,350	<b>6,031,776</b>	-59,850	-0.98%
<b>TOTAL</b>	<b>6,072,566</b>	<b>6,103,026</b>	<b>5,879,334</b>	<b>6,044,676</b>	-58,350	-0.96%
Full-time Positions	78.5	76.5	76.5	<b>77.5</b>	1	1.31%

# Public Safety Communications



# PUBLIC SAFETY COMMUNICATIONS

3506

## DESCRIPTION:

The Department of Public Safety Communications is responsible for the operation of the Frederick County Communications Center. The Center provides E-911 service, emergency medical and pre-arrival instructions to the citizens of Frederick County. The Center dispatches all emergency requests for Frederick County fire/rescue and emergency and non-emergency requests for the Frederick County Sheriff's Office. The Center is an after hours answering point for county services, including the Sanitation Authority, Social Services, VDOT, Juvenile Intake and Probation/Parole. The Center performs coordination of mutual aid and services to other jurisdictions. The Center handles warrant entry and records retention for entries into the Virginia Criminal Information Network and the National Criminal Information Center. The department is responsible for sending notifications to Frederick County citizens when needed during emergency situations.

## GOALS:

- 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.
- Complete the joint Pictometry Project with Warren County and the City of Winchester. The acquisition of the images for Pictometry and installation of the systems will be an ongoing process that will take two years for completion.
- Continue to work with cellular companies as they become compliant with Phase II requirements.
- Continue to evaluate the Citizens Alert system using feedback from all Frederick County users.
- Work with Fire and Rescue and Sheriff's Office to become compliant for the FCC 2013 narrow-band mandate.

## PERFORMANCE INDICATORS:

	FY 2009 Actual	FY 2010 Budget	FY 2011 Budget
Total calls for service – Fire and EMS	9,229	10,136	11,636
Total calls for service – Sheriff	70,432	80,842	92,968

## BUDGET SUMMARY:

	FY 2009 Actual	FY 2010 Approved Budget	FY 2010 Estimated Budget	FY 2011 Adopted Budget	Increase/Decrease FY 2010 App. To FY 2011	
					Amount	%
<b>Costs:</b>						
Personnel	803,206	834,213	721,729	<b>779,852</b>	-54,361	-6.52%
Operating	283,218	309,624	418,627	<b>304,624</b>	-5,000	-1.61%
Capital/Leases	17,113	18,996	64,972	<b>18,996</b>	0	0.00%
<b>TOTAL</b>	<b>1,103,537</b>	<b>1,162,833</b>	<b>1,205,328</b>	<b>1,103,472</b>	<b>-59,361</b>	<b>-5.10%</b>
<b>Revenue:</b>						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	108,945	0	398,704	<b>0</b>	0	0.00%
Local	994,592	1,162,833	806,624	<b>1,103,472</b>	-59,361	-5.10%
<b>TOTAL</b>	<b>1,103,537</b>	<b>1,162,833</b>	<b>1,205,328</b>	<b>1,103,472</b>	<b>-59,361</b>	<b>-5.10%</b>
Full-time Positions	14	14	14	<b>13</b>	-1	-7.14%

# Public Works

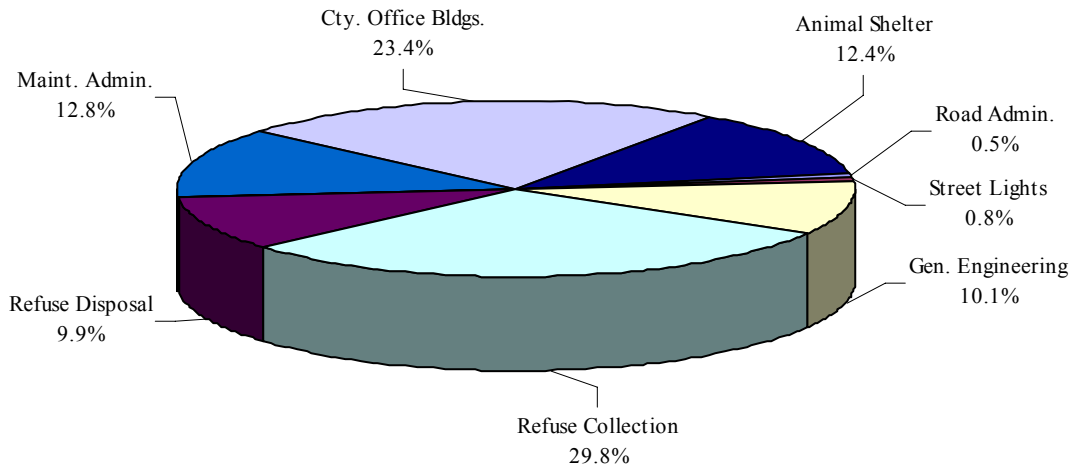


Frederick County Animal Shelter  
Winchester, Virginia  
Opened 2006



## Public Works

	2009 Actual	2010 Budget	2011 Adopted Budget	Increase (Decrease) FY 2010 to FY 2011	
				Amount	%
Road Administration	\$21,870	\$20,475	<b>\$20,475</b>	\$ 0.00	0.00%
Street Lights	27,208	31,270	<b>31,270</b>	0	0.00%
General Engineering	454,367	465,951	<b>411,792</b>	-54,159	-11.62%
Refuse Collection	1,338,808	1,269,959	<b>1,211,959</b>	-58,000	-4.57%
Refuse Disposal	371,531	426,096	<b>401,096</b>	-25,000	-5.87%
Litter Control	5,519	13,932	<b>13,932</b>	0	0.00%
Maintenance Administration	507,897	563,944	<b>522,239</b>	-41,705	-7.40%
County Office Buildings	982,843	973,198	<b>952,198</b>	-21,000	-2.16%
Animal Shelter	449,372	495,112	<b>504,112</b>	9,000	1.82%
<b>PUBLIC WORKS</b>	<b>\$4,159,415</b>	<b>\$4,259,937</b>	<b>\$4,069,073</b>	<b>-\$190,864</b>	<b>-4.48%</b>



# ROAD ADMINISTRATION

4102

**DESCRIPTION:**

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

**GOALS:**

- Maintain current street signage in Frederick County.

**PERFORMANCE INDICATORS:**

	FY 2009 Actual	FY 2010 Budget	FY 2011 Budget
# of street sign units to maintain	3,103	3,200	
# of street sign units reported (including new installations county's & developers, repairs and/or replacements)	187	172	150-160
# of street sign units installed	116	163	163

**BUDGET SUMMARY:**

	FY 2009 Actual	FY 2010 Approved Budget	FY 2010 Estimated Budget	FY 2011 Adopted Budget	Increase/Decrease FY 2010 App. To FY 2011 Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	21,870	20,475	13,620	20,475	0	0.00%
Capital/Leases	0	0	0	0	0	0.00%
<b>TOTAL</b>	21,870	20,475	13,620	20,475	0	0.00%
Revenue:						
Fees	6,487	2,500	864	2,500	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	15,383	17,975	12,756	17,975	0	0.00%
<b>TOTAL</b>	21,870	20,475	13,620	20,475	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.

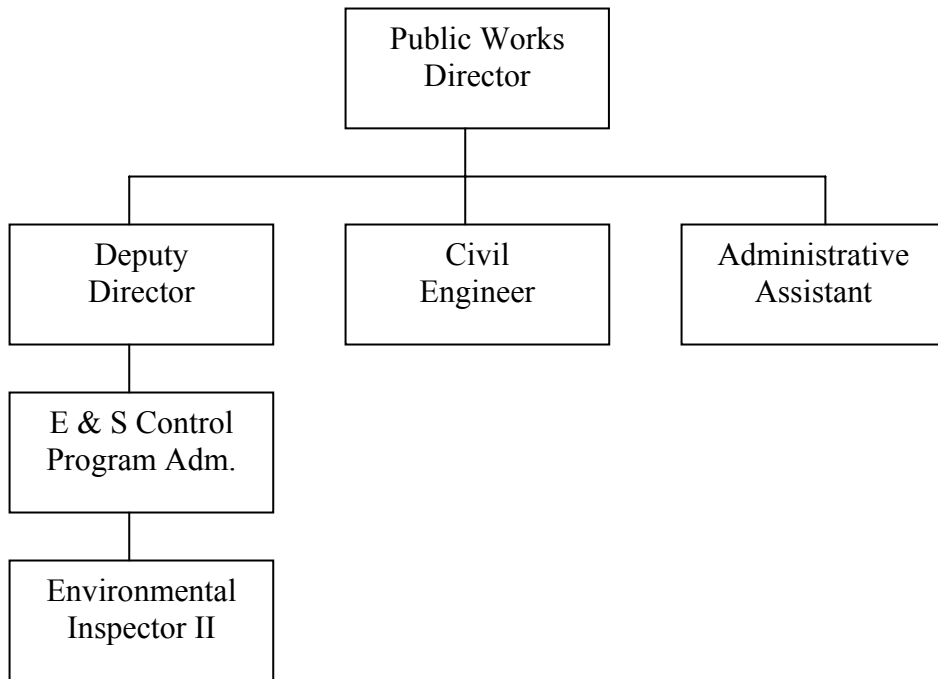
**GOALS:**

- Provide street lighting to the contracted neighborhoods.

**BUDGET SUMMARY:**

	FY 2009 Actual	FY 2010 Approved Budget	FY 2010 Estimated Budget	<b>FY 2011 Adopted Budget</b>	Increase/Decrease FY 2010 App. To FY 2011	
					Amount	%
Costs:						
Personnel	0	0	0	<b>0</b>	0	0.00%
Operating	27,208	31,270	48,780	<b>31,270</b>	0	0.00%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>27,208</b>	<b>31,270</b>	<b>48,780</b>	<b>31,270</b>	0	0.00%
Revenue:						
Fees	27,208	31,270	48,780	<b>31,270</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>27,208</b>	<b>31,270</b>	<b>48,780</b>	<b>31,270</b>	0	0.00%
Full-time Positions	0	0	0	<b>0</b>	0	0.00%

# General Engineering



# GENERAL ENGINEERING

4201

**DESCRIPTION:**

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

**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.

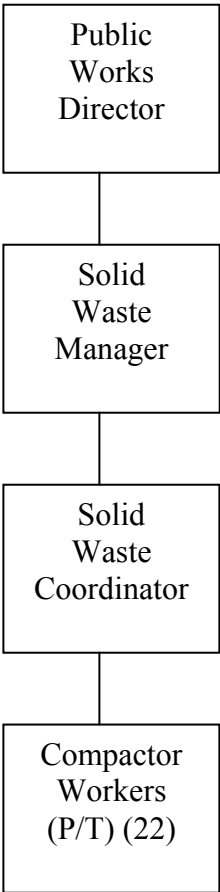
**DEPARTMENTAL ACCOMPLISHMENTS:**

- During FY 2009 performed over 99 first submittal and 51 second submittal reviews to site, subdivision and stormwater plans, rezoning requests and land disturbance permit applications. To date, over 43 first submittal and 14 second submittal reviews have been performed during FY 2010.
- During FY 2009 issued 263 land disturbance permits for commercial/industrial projects, subdivisions, single family and multi-family dwellings. To date, 259 land disturbance permits have been issued during FY 2010.
- During FY 2009 performed 283 final grading inspections for single family/multi-family dwellings. To date, 223 inspections have been performed during FY 2010.
- Maintained “consistent” rating from Virginia Department of Conservation and Recreation for erosion/sediment control program.
- During FY 2009 assisted the Inspections Department by reviewing over 265 residential permit applications to determine if detailed site plan was necessary. To date, reviewed over 236 residential permit applications during FY 2010.
- Oversaw numerous designs and a major amendment at the landfill.

**BUDGET SUMMARY:**

	FY 2009 Actual	FY 2010 Approved Budget	FY 2010 Estimated Budget	FY 2011 Adopted Budget	Increase/Decrease FY 2010 App. To FY 2011	
					Amount	%
Costs:						
Personnel	432,603	428,831	399,702	379,172	-49,659	-11.58%
Operating	21,764	37,120	18,614	32,620	-4,500	-12.12%
Capital/Leases	0	0	0	0	0	0.00%
<b>TOTAL</b>	454,367	465,951	418,316	411,792	-54,159	-11.62%
Revenue:						
Fees	61,600	100,000	58,500	110,500	10,500	10.50%
State/Federal	0	0	0	0	0	0.00%
Local	392,767	365,951	359,816	301,292	-64,659	-17.67%
<b>TOTAL</b>	454,367	465,951	418,316	411,792	-54,159	-11.62%
 Full-time Positions	 6	 6	 5	 5	 -1	 -16.67%

# Refuse Collection



# REFUSE COLLECTION

4203

## DESCRIPTION:

Refuse Collection is a contractual service provided to the county by an approved hauler through a three-year, option-to-renew contract. Refuse collection service is the collection and removal of Frederick County municipal solid waste from all county compactor and container sites. This service is also extended to all schools, parks, libraries and other municipal facilities within Frederick County. The county owns or leases the sites and provides the labor and supervision necessary to maintain 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.

This budget also includes the county's recycling program.

## GOALS:

- Minimize the number of pulls and maximize compaction densities from compactor sites to reduce collections costs.
- Maintain coverage at all sites to discourage illegal dumping and misuse.
- 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.
- Continue to upgrade services and facilities.

## DEPARTMENTAL ACCOMPLISHMENTS:

- Collected and hauled 23,034 tons of refuse during FY 2010 (thru May 2010).
- Recycled 2,328 tons of household material thru April 2010, an 11% increase over FY 2008.
- Received nearly \$22,000 from the sale of recyclables.
- Reported a 2009 recycling rate of 39% to Virginia Dept. of Environmental Quality. The state mandated rate is 25%.
- Secured \$8,000 grant from Dept. of Conservation and Recreation to fund wetlands/conservation assemblies and resources materials for each elementary school, reaching 2,351 students.
- Partnered with WINC Radio, Williams Recycling and Dominion Document Shredding and Schenk's Foods to offer two free community shred events. Contributions made by these local businesses is estimated at just over \$11,100.
- Solid Waste Manager inducted as honorary member of R. E. Aylor Middle School's FFA chapter for contributions to school recycling program and conservation education.

## BUDGET SUMMARY:

	FY 2009 Actual	FY 2010 Approved Budget	FY 2010 Estimated Budget	FY 2011 Adopted Budget	Increase/Decrease FY 2010 App. To FY 2011	
					Amount	%
Costs:						
Personnel	508,729	525,412	509,074	525,412	0	0.00%
Operating	620,351	734,305	459,500	676,305	-58,000	-7.90%
Capital/Leases	209,728	10,242	6,392	10,242	0	0.00%
<b>TOTAL</b>	1,338,808	1,269,959	974,966	1,211,959	-58,000	-4.57%
Revenue:						
Fees	393,483	669,766	676,795	669,766	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	945,325	600,193	298,171	542,193	-58,000	-9.66%
<b>TOTAL</b>	1,338,808	1,269,959	974,966	1,211,959	-58,000	-4.57%
Full-time Positions	2	2	2	2	0	0.00%

# REFUSE DISPOSAL

4204

## DESCRIPTION:

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

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

## GOALS:

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

## BUDGET SUMMARY:

	FY 2009 Actual	FY 2010 Approved Budget	FY 2010 Estimated Budget	<b>FY 2011 Adopted Budget</b>	Increase/Decrease FY 2010 App. To FY 2011	
					Amount	%
Costs:						
Personnel	0	0	0	<b>0</b>	0	0.00%
Operating	371,531	426,096	277,620	<b>401,096</b>	-25,000	-5.87%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>371,531</b>	<b>426,096</b>	<b>277,620</b>	<b>401,096</b>	-25,000	-5.87%
Revenue:						
Fees	100,290	83,484	71,580	<b>83,484</b>	0	0.00%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	271,241	342,612	206,040	<b>317,612</b>	-25,000	-7.30%
<b>TOTAL</b>	<b>371,531</b>	<b>426,096</b>	<b>277,620</b>	<b>401,096</b>	-25,000	-5.87%
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, Clean Sweep.

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

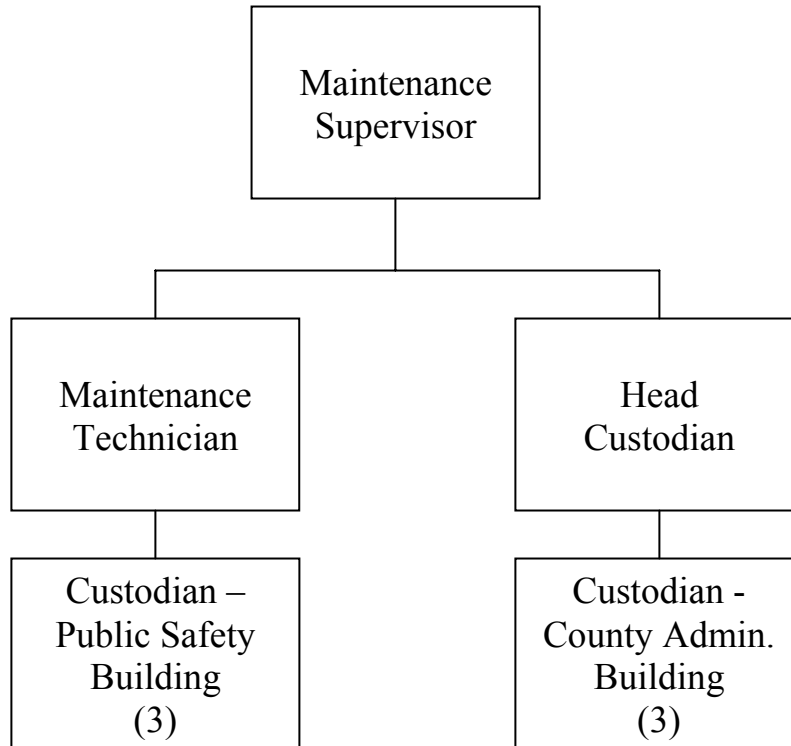
## GOALS:

- Control litter along county roads, with an emphasis along the main roads leading to the landfill.
- Discourage illegal dumping and littering throughout the county.
- Educate citizens regarding the costs and dangers of litter.
- Cooperate with statewide organizations to strengthen litter enforcement.

## BUDGET SUMMARY:

	FY 2009 Actual	FY 2010 Approved Budget	FY 2010 Estimated Budget	<b>FY 2011 Adopted Budget</b>	Increase/Decrease FY 2010 App. To FY 2011	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	5,519	13,932	4,935	13,932	0	0.00%
Capital/Leases	0	0	0	0	0	0.00%
<b>TOTAL</b>	<b>5,519</b>	<b>13,932</b>	<b>4,935</b>	<b>13,932</b>	<b>0</b>	<b>0.00%</b>
Revenue:						
Fees	1,000	0	0	0	0	0.00%
State/Federal	4,519	13,932	4,935	13,932	0	0.00%
Local	0	0	0	0	0	0.00%
<b>TOTAL</b>	<b>5,519</b>	<b>13,932</b>	<b>4,935</b>	<b>13,932</b>	<b>0</b>	<b>0.00%</b>
Full-time Positions	0	0	0	0	0	0.00%

# Maintenance



# MAINTENANCE

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, the Frederick County Public Safety Building, Frederick County Animal Shelter, and old Gainesboro School. 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, the Old County Courthouse, and the Public Safety Building.
- Respond to and track complaints or reported problems in a timely and efficient manner by means of an internal work order system.
- Perform more repairs and preventative maintenance in house thereby reducing reliance on the Frederick County Public Schools Maintenance and Grounds Department and 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 2009 Actual	FY 2010 Budget	FY 2011 Budget
Work Orders Processed – In-House	644	375	640
Work Orders Processed – School Maintenance	25	40	20

**BUDGET SUMMARY:**

	FY 2009 Actual	FY 2010 Approved Budget	FY 2010 Estimated Budget	<b>FY 2011 Adopted Budget</b>	Increase/Decrease FY 2010 App. To FY 2011	
					Amount	%
Costs:						
Personnel	497,590	546,194	480,649	<b>507,489</b>	-38,705	-7.09%
Operating	10,307	17,750	6,733	<b>14,750</b>	-3,000	-16.90%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>507,897</b>	<b>563,944</b>	<b>487,382</b>	<b>522,239</b>	-41,705	-7.40%
Revenue:						
Fees	8,198	7,980	8,196	<b>7,980</b>	0	0.00%
State/Federal	213,638	194,755	211,632	<b>194,755</b>	0	0.00%
Local	286,061	361,209	267,554	<b>319,504</b>	-41,705	-11.55%
<b>TOTAL</b>	<b>507,897</b>	<b>563,944</b>	<b>487,382</b>	<b>522,239</b>	-41,705	-7.40%
Full-time Positions	9	10	10	<b>9</b>	-1	-10.00%

# COUNTY OFFICE BUILDINGS

4304

## DESCRIPTION:

This budget includes fifty percent of the costs related to the operation and maintenance of the Joint Judicial Center. This budget 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 the Public Safety Building.

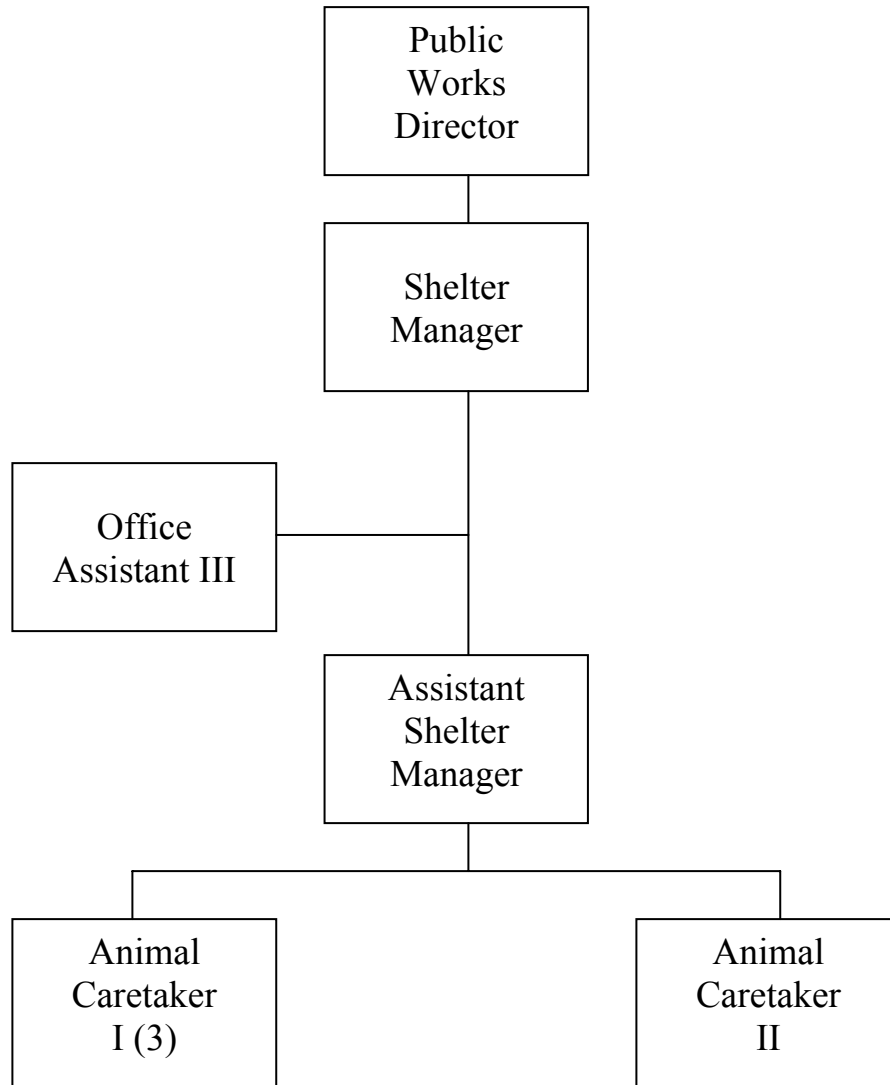
## GOALS:

- 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 Frederick County Public Safety Building.

## BUDGET SUMMARY:

	FY 2009 Actual	FY 2010 Approved Budget	FY 2010 Estimated Budget	<b>FY 2011 Adopted Budget</b>	Increase/Decrease FY 2010 App. To FY 2011	
					Amount	%
Costs:						
Personnel	0	0	0	<b>0</b>	0	0.00%
Operating	982,843	973,198	798,037	<b>952,198</b>	-21,000	-2.16%
Capital/Leases	0	0		<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>982,843</b>	<b>973,198</b>	<b>798,037</b>	<b>952,198</b>	<b>-21,000</b>	<b>-2.16%</b>
Revenue:						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	982,843	973,198	798,037	<b>952,198</b>	-21,000	-2.16%
<b>TOTAL</b>	<b>982,843</b>	<b>973,198</b>	<b>798,037</b>	<b>952,198</b>	<b>-21,000</b>	<b>-2.16%</b>
Full-time Positions	0	0	0	<b>0</b>	0	0.00%

# Animal Shelter



# ANIMAL SHELTER

4305

## DESCRIPTION:

The operation of the Frederick County Animal Care Facility is supervised by a Shelter Manager. The shelter handles about 1,344 dogs per year and 2,783 cats per year. The shelter is cleaned and disinfected daily and is open six days a week. All stray animals are held a minimum of seven or twelve days as set forth by state law. If the animals are neither adopted or reclaimed, they are disposed of by euthanasia.

## GOALS:

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

## DEPARTMENTAL ACCOMPLISHMENTS:

- 1,085 dogs were adopted and were reclaimed yielding a 81% overall adoption and reclamation rate.
- 386 cats were adopted and 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 500 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.
- The shelter was awarded a grant from the Elizabeth Clarke Foundation in the amount of \$50,000 in FY 2010.
- In cooperation with the Northwestern Regional Adult Detention Center inmate volunteers worked approximately 9,000 hours in FY 2010.

## BUDGET SUMMARY:

	FY 2009 Actual	FY 2010 Approved Budget	FY 2010 Estimated Budget	FY 2011 Adopted Budget	Increase/Decrease FY 2010 App. To FY 2011	
					Amount	%
Costs:						
Personnel	346,263	358,357	325,469	<b>358,357</b>	0	0.00%
Operating	103,109	136,755	86,141	<b>145,755</b>	9,000	6.58%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>449,372</b>	<b>495,112</b>	<b>411,610</b>	<b>504,112</b>	9,000	1.82%
Revenue:						
Fees	85,222	33,400	160,088	<b>67,400</b>	34,000	101.80%
State/Federal	2,203	1,500	1,980	<b>1,500</b>	0	0.00%
Local	361,947	460,212	249,542	<b>435,212</b>	-25,000	-5.43%
<b>TOTAL</b>	<b>449,372</b>	<b>495,112</b>	<b>411,610</b>	<b>504,112</b>	9,000	1.82%
Full-time Positions	7	7	7	<b>7</b>	0	0.00%

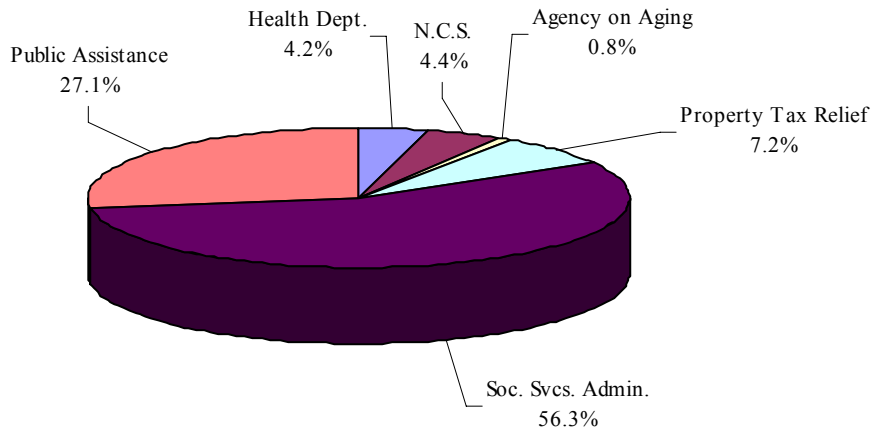
# Health & Welfare



Winchester Medical Center  
Winchester, Virginia  
Established 1903

## Health and Welfare

	2009 Actual	2010 Budget	2011 Adopted Budget	Increase (Decrease) FY 2010 to FY 2011	
				Amount	%
Local Health Department	\$323,639	\$295,338	<b>\$301,959</b>	-\$6,621	2.24%
Northwestern Comm. Services	416,029	353,625	<b>318,263</b>	-35,362	-10.00%
State & Local Hospitalization	29,277	0	<b>0</b>	0	0.00%
Area Agency on Aging	79,647	67,700	<b>60,930</b>	-6,770	-10.00%
Property Tax Relief	450,174	520,000	<b>520,000</b>	0	0.00%
Social Services. Administration	3,843,617	4,085,467	<b>4,067,557</b>	-17,910	-0.44%
Public Assistance	1,851,775	1,959,976	<b>1,959,976</b>	0	0.00%
<b>HEALTH AND WELFARE</b>	<b>\$6,994,158</b>	<b>\$7,282,106</b>	<b>\$7,228,685</b>	<b>-\$66,663</b>	<b>-0.73%</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 2009 Actual	FY 2010 Approved Budget	FY 2010 Estimated Budget	<b>FY 2011 Adopted Budget</b>	Increase/Decrease FY 2010 App. To FY 2011	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	323,639	295,338	295,338	301,959	6,621	2.24%
Capital/Leases	0	0	0	0	0	0.00%
<b>TOTAL</b>	<b>323,639</b>	<b>295,338</b>	<b>295,338</b>	<b>301,959</b>	<b>6,621</b>	<b>2.24%</b>
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	323,639	295,338	295,338	301,959	6,621	2.24%
<b>TOTAL</b>	<b>323,639</b>	<b>295,338</b>	<b>295,338</b>	<b>301,959</b>	<b>6,621</b>	<b>2.24%</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 2009 Actual	FY 2010 Approved Budget	FY 2010 Estimated Budget	<b>FY 2011 Adopted Budget</b>	Increase/Decrease FY 2010 App. To FY 2011	
					Amount	%
Costs:						
Personnel	0	0	0	<b>0</b>	0	0.00%
Operating	416,029	353,625	353,625	<b>318,263</b>	-35,362	-10.00%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>416,029</b>	<b>353,625</b>	<b>353,625</b>	<b>318,263</b>	<b>-35,362</b>	<b>-10.00%</b>
Revenue:						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	416,029	353,625	353,625	<b>318,263</b>	-35,362	-10.00%
<b>TOTAL</b>	<b>416,029</b>	<b>353,625</b>	<b>353,625</b>	<b>318,263</b>	<b>-35,362</b>	<b>-10.00%</b>
Full-time Positions	0	0	0	<b>0</b>	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.

This program has been discontinued by the state of Virginia for FY 2009-2010.

## GOALS:

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

## BUDGET SUMMARY:

	FY 2009 Actual	FY 2010 Approved Budget	FY 2010 Estimated Budget	<b>FY 2011 Adopted Budget</b>	Increase/Decrease FY 2010 App. To FY 2011	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	29,277	0	0	0	0	0.00%
Capital/Leases	0	0	0	0	0	0.00%
<b>TOTAL</b>	<b>29,277</b>	<b>0</b>	<b>0</b>	<b>0</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	29,277	0	0	0	0	0.00%
<b>TOTAL</b>	<b>29,277</b>	<b>0</b>	<b>0</b>	<b>0</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 2009 Actual	FY 2010 Approved Budget	FY 2010 Estimated Budget	<b>FY 2011 Adopted Budget</b>	Increase/Decrease FY 2010 App. To FY 2011	
					Amount	%
<b>Costs:</b>						
Personnel	0	0	0	<b>0</b>	0	0.00%
Operating	79,647	67,700	67,700	<b>60,930</b>	-6,770	-10.00%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>79,647</b>	<b>67,700</b>	<b>67,700</b>	<b>60,930</b>	-6,770	-10.00%
<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	79,647	67,700	67,700	<b>60,930</b>	-6,770	-10.00%
<b>TOTAL</b>	<b>79,647</b>	<b>67,700</b>	<b>67,700</b>	<b>60,930</b>	-6,770	-10.00%
 Full-time Positions	 0	 0	 0	 <b>0</b>	 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.

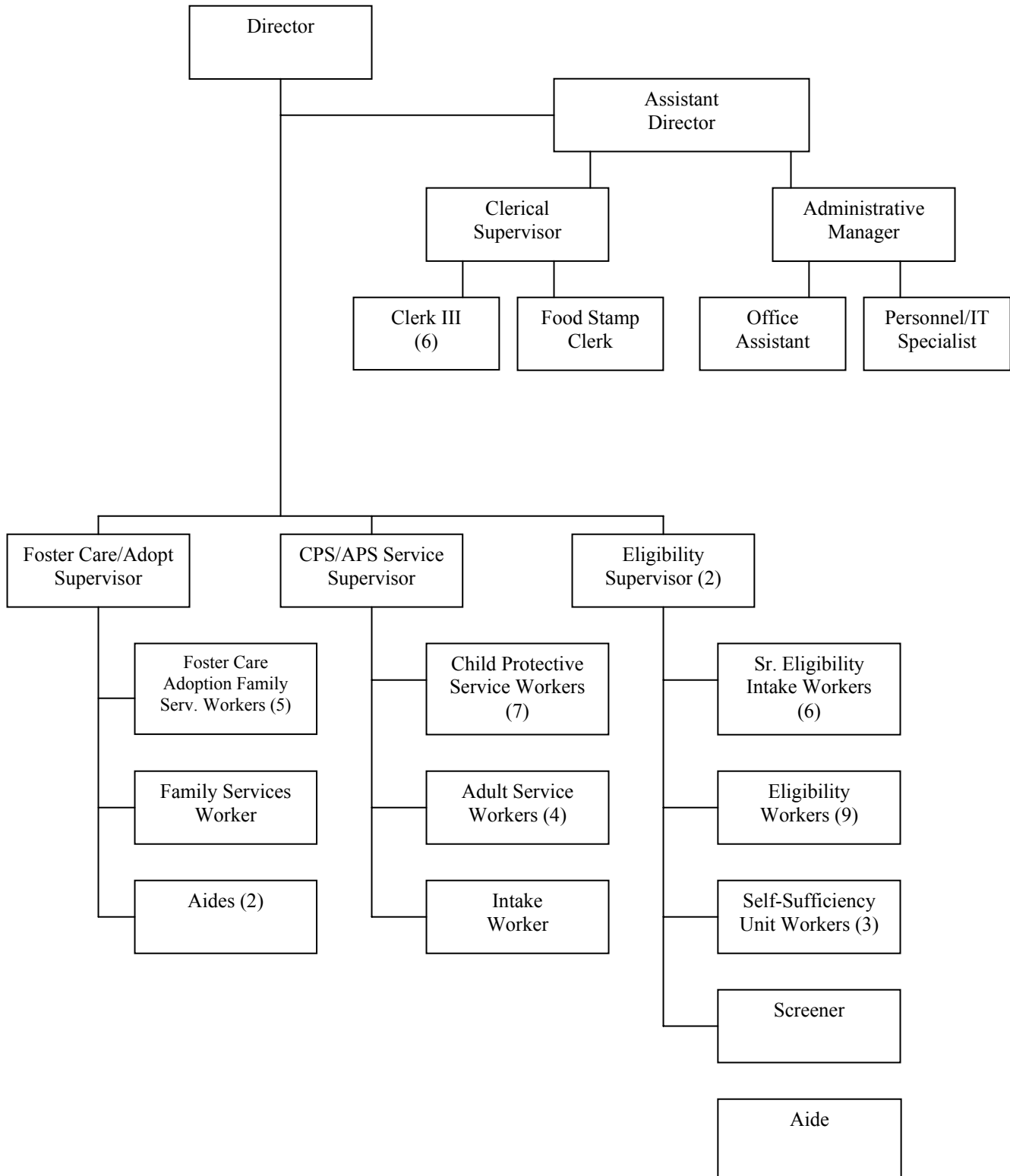
## GOALS:

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

## BUDGET SUMMARY:

	FY 2009 Actual	FY 2010 Approved Budget	FY 2010 Estimated Budget	<b>FY 2011 Adopted Budget</b>	Increase/Decrease FY 2010 App. To FY 2011	
					Amount	%
Costs:						
Personnel	0	0	0	<b>0</b>	0	0.00%
Operating	450,174	520,000	449,452	<b>520,000</b>	0	0.00%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>450,174</b>	<b>520,000</b>	<b>449,452</b>	<b>520,000</b>	0	0.00%
Revenue:						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	450,174	520,000	449,452	<b>520,000</b>	0	0.00%
<b>TOTAL</b>	<b>450,174</b>	<b>520,000</b>	<b>449,452</b>	<b>520,000</b>	0	0.00%
Full-time Positions	0	0	0	<b>0</b>	0	0.00%

# Social Services Department



# SOCIAL SERVICES ADMINISTRATION

5316

## DESCRIPTION:

The Department of Social Services administers a broad range of benefit and service programs to eligible Frederick County residents. Benefit programs include Food Stamps, Medicaid, Temporary Assistance to Needy Families (TANF), Energy Assistance, Day Care Assistance, General Relief, Auxiliary Grants to pay for Assisted Living Facilities for elderly and disabled individuals, 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.

## GOALS:

- Continue to deal with record level caseloads and office visits by citizens in need of benefits and/or services through continuous evaluation of systems and procedures to institute any possible efficiency.
- Monitor for potential reductions in state and federal funds and wherever possible, respond proactively to minimize impact on local funds expenditures.
- Continue to work with the Finance Department to ensure sound fiscal management policies and procedures. Management will monitor and implement State fiscal policy changes as a result of the federal review of state practices, and continue to maximize State and Federal reimbursements to the locality.
- 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:

- Caseloads in eligibility and service units, and customer requests for benefits and services, continue at record levels due to the economic downturn. The agency installed customer sign-in kiosk in lobby area to handle increased volume and to create more efficiency in the sign-in process for appointments and information inquiries.
- Several seasoned staff members, including two members of the agency's Management Team with 30 years of service, retired during FY 2010. As a result, senior management worked to recruit, and continues to train, new incumbents in these positions to ensure continued delivery of effective and quality services to citizens.
- In coordination with the Department of Emergency Services, the Social Services Department opened and staffed two emergency shelters due to winter storms in early 2010.
- Agency staff worked with Northern Shenandoah Valley Regional Commission (NSVRC) to assist NSVRC in accepting applications for homeless prevention services after NSVRC lost several partners in the grants management process.

## BUDGET SUMMARY:

	FY 2009 Actual	FY 2010 Approved Budget	FY 2010 Estimated Budget	<b>FY 2011 Adopted Budget</b>	Increase/Decrease FY 2010 App. To FY 2011	
					Amount	%
Costs:						
Personnel	3,408,638	3,602,492	3,305,743	<b>3,602,492</b>	0	0.00%
Operating	217,567	252,925	290,570	<b>235,015</b>	-17,910	-7.08%
Capital/Leases	217,412	230,050	308,531	<b>230,050</b>	0	0.00%
<b>TOTAL</b>	<b>3,843,617</b>	<b>4,085,467</b>	<b>3,904,844</b>	<b>4,067,557</b>	-17,910	-0.44%
Revenue:						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	2,042,962	2,046,966	2,070,092	<b>2,043,503</b>	-3,463	-0.17%
Local	1,800,655	2,038,501	1,834,752	<b>2,024,054</b>	-14,447	-0.71%
<b>TOTAL</b>	<b>3,843,617</b>	<b>4,085,467</b>	<b>3,904,844</b>	<b>4,067,557</b>	-17,910	-0.44%
Full-time Positions	57	58	57	<b>57</b>	1	-1.72%

# 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:

### Benefit Programs:

- Increase the number of investigations for fraud and/or overpayments.
- 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, resume writing, job searches, workshops, on job retention skills, interpersonal skills, and budgeting.

### Service Programs:

- Continue to work with Faith in Action, Help with Housing, the Long Term Care Coordinating Committee, and the temporary Detention Order Forum in an effort to collaborate services and provide resources to the elderly and disabled of Frederick County.
- All Service units will work to meet all agency and state mandated compliance of data entry and service provision.
- Child Protective Services and Foster Care will continue to implement the Family Engagement/Family Team Meeting and Crisis Team meeting process for appropriate cases.

## DEPARTMENTAL ACCOMPLISHMENTS:

- A total of 446 Child Protective Services cases were investigated or assessed and 179 Adult Protective Services investigations were conducted during FY 2009.
- An average of 34 children each month were in Foster Care during FY 2009. Four children were adopted within that fiscal year.
- There are currently 68 VIEW cases of which 34 are working, 24 are in job search and nine on education.
- New benefits program applications filed totaled 7,243 for FY 2009.
- Medicaid ongoing caseload increased to 4,504, resulting in a 13% increase and Food Stamp on-going caseload increased to 2,188, a 43% increase for FY 2009.

## BUDGET SUMMARY:

	FY 2009 Actual	FY 2010 Approved Budget	FY 2010 Estimated Budget	<b>FY 2011 Adopted Budget</b>	Increase/Decrease	
					FY 2010 App. Amount	To FY 2011 %
<b>Costs:</b>						
Personnel	0	0	0	<b>0</b>	0	0.00%
Operating	1,851,774	1,959,976	1,652,913	<b>1,959,976</b>	0	0.00%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>1,851,774</b>	<b>1,959,976</b>	<b>1,652,913</b>	<b>1,959,976</b>	0	0.00%
<b>Revenue:</b>						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	1,735,724	1,818,883	1,537,385	<b>1,818,883</b>	0	0.00%
Local	116,050	141,093	115,528	<b>141,093</b>	0	0.00%
<b>TOTAL</b>	<b>1,851,774</b>	<b>1,959,976</b>	<b>1,652,913</b>	<b>1,959,976</b>	0	0.00%
Full-time Positions	0	0	0	<b>0</b>	0	0.00%



# Community College



Lord Fairfax Community College  
Middletown, Virginia  
Founded 1970

# COMMUNITY COLLEGE

6401

## DESCRIPTION:

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

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

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

## GOALS:

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

## BUDGET SUMMARY:

	FY 2009 Actual	FY 2010 Approved Budget	FY 2010 Estimated Budget	<b>FY 2011 Adopted Budget</b>	Increase/Decrease FY 2010 App. To FY 2011	
					Amount	%
Costs:						
Personnel	0	0	0	<b>0</b>	0	0.00%
Operating	73,847	62,770	62,770	<b>56,493</b>	-6,277	-10.00%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>73,847</b>	<b>62,770</b>	<b>62,770</b>	<b>56,493</b>	<b>-6,277</b>	<b>-10.00%</b>
Revenue:						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	73,847	62,770	62,770	<b>56,493</b>	-6,277	-10.00%
<b>TOTAL</b>	<b>73,847</b>	<b>62,770</b>	<b>62,770</b>	<b>56,493</b>	<b>-6,277</b>	<b>-10.00%</b>
Full-time Positions	0	0	0	<b>0</b>	0	0.00%

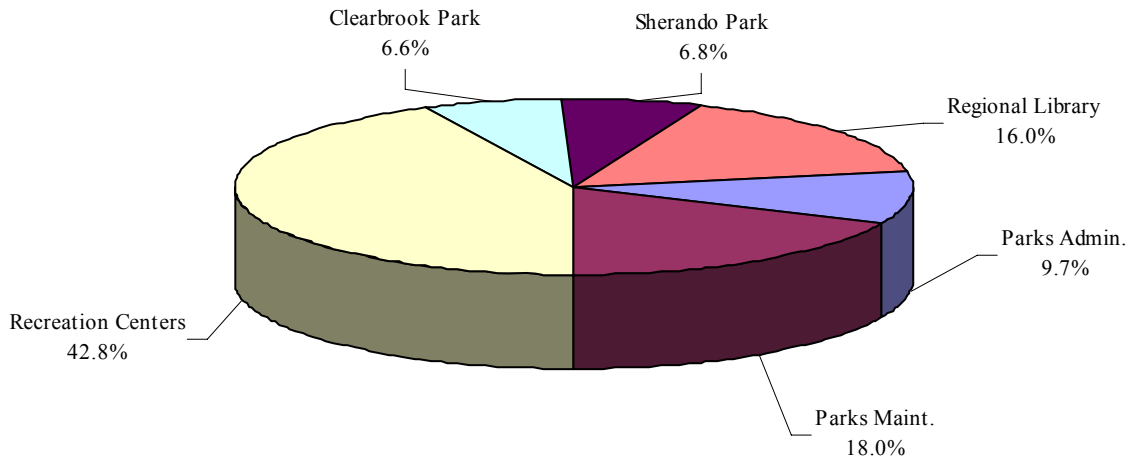
# **Parks, Recreation & Cultural**



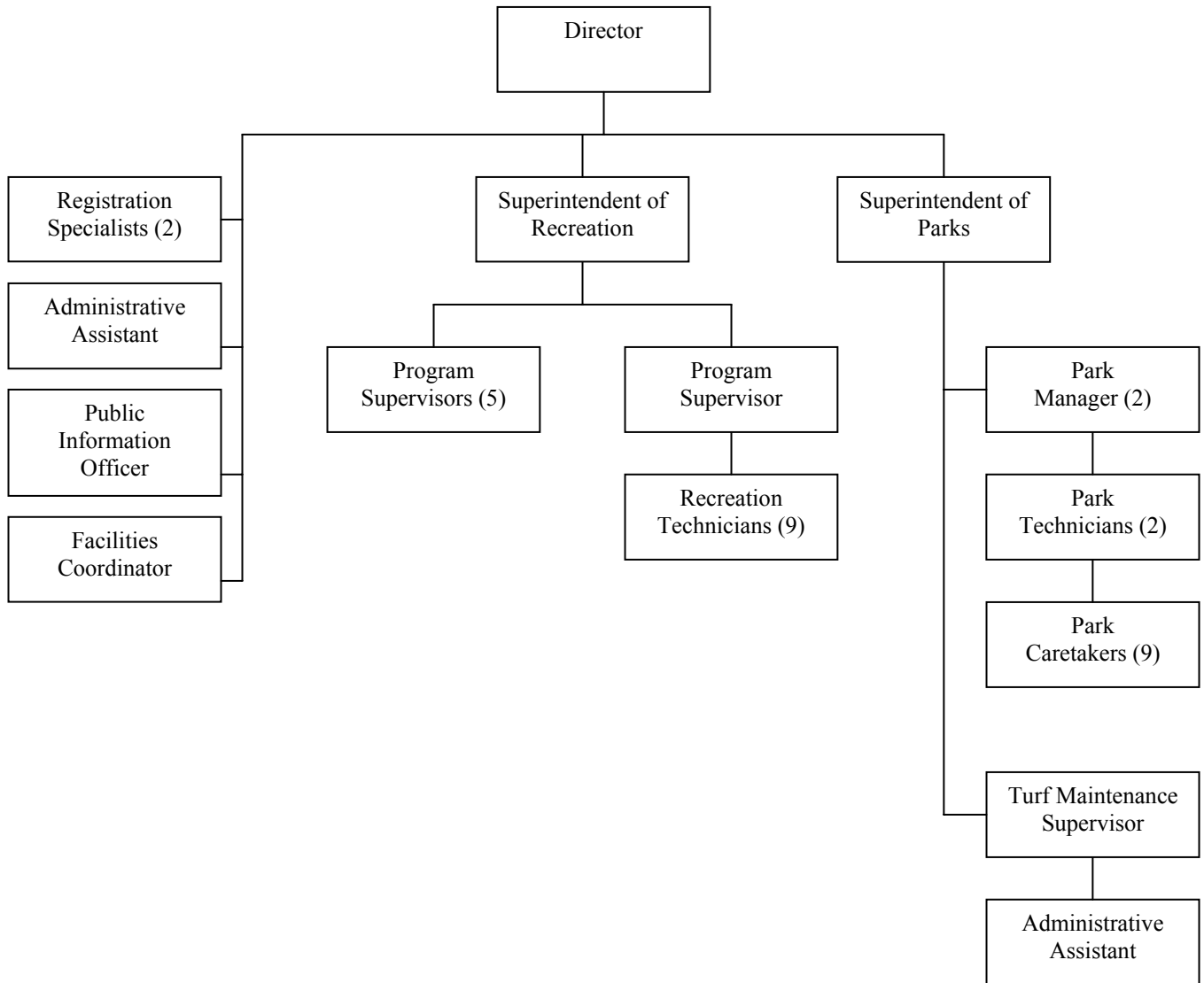
Clearbrook Park  
Clearbrook, Virginia

## Parks, Recreation & Cultural

	2009 Actual	2010 Budget	2011 Adopted Budget	Increase (Decrease) FY 2010 to FY 2011	
				Amount	%
Parks & Rec. – Admin.	\$597,405	\$490,651	<b>\$486,069</b>	-\$4,582	-0.93%
Parks Maintenance	877,257	895,638	<b>900,953</b>	5,315	0.59%
Recreation Centers	2,067,369	2,308,699	<b>2,137,599</b>	-171,100	-7.41%
Clearbrook Park	344,554	377,726	<b>327,227</b>	-50,499	-13.37%
Sherando Park	398,682	391,528	<b>340,819</b>	-50,709	-12.95%
Regional Library	1,047,525	890,396	<b>801,356</b>	-89,040	-10.00%
<b>PARKS, RECREATION &amp; CULTURAL</b>	<b>\$5,332,792</b>	<b>\$5,354,638</b>	<b>\$4,994,023</b>	<b>-\$360,615</b>	<b>-6.73%</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 and capital improvement 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:

- Enhance participant's convenience in registering for programs or facilities.
- Provide the Parks and Recreation policies and commission agendas and actions on the Department's website.

## PERFORMANCE INDICATORS:

	FY 2009 Actual	FY 2010 Budget	FY 2011 Budget
# of Calendar of Events Issues per mailing	5,500	5,500	5,000
Calendar of Events printing costs	\$15,622	\$18,600	\$14,850
Donations received in \$	\$39,707	\$37,200	\$41,050

## BUDGET SUMMARY:

	FY 2009 Actual	FY 2010 Approved Budget	FY 2010 Estimated Budget	FY 2011 Adopted Budget	Increase/Decrease FY 2010 App. To FY 2011	
					Amount	%
Costs:						
Personnel	459,606	338,375	353,930	351,032	12,657	3.74%
Operating	132,206	147,643	103,666	130,404	-17,239	-11.68%
Capital/Leases	5,593	4,633	4,248	4,633	0	0.00%
<b>TOTAL</b>	<b>597,405</b>	<b>490,651</b>	<b>461,844</b>	<b>486,069</b>	<b>-4,582</b>	<b>-0.93%</b>
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	597,405	490,651	461,844	486,069	-4,582	-0.93%
<b>TOTAL</b>	<b>597,405</b>	<b>490,651</b>	<b>461,844</b>	<b>486,069</b>	<b>-4,582</b>	<b>-0.93%</b>
Full-time Positions	6	5	5	5	0	0.00%

# PARKS MAINTENANCE

7103

## DESCRIPTION:

The Parks and Maintenance Division strives to maintain the county's system of parks and recreational facilities in a safe, clean and attractive manner consistent with the intensity of use. In addition to Clearbrook Park and Sherando Park, the Parks Division also maintains 22 school sites; 60 athletic fields, four neighborhood parks, the right-of-way along Warrior Drive, the grounds at the Old Frederick County Courthouse, Public Safety Building and Bowman Library. The Parks Division also 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:

- Reduce the maintenance costs associated with the outdoor swim facilities.
- Implement an orientation and training program for part-time maintenance and security personnel.

## PERFORMANCE INDICATORS:

	FY 2009 Actual	FY 2010 Budget	FY 2011 Budget
# of hours spent on mowing operations	8,696	8,470	8,673
# of anticipated acres maintained	672	675	677
# of locations maintained	33	38	33

## BUDGET SUMMARY:

	FY 2009 Actual	FY 2010 Approved Budget	FY 2010 Estimated Budget	FY 2011 Adopted Budget	Increase/Decrease FY 2010 App. To FY 2011	
					Amount	%
Costs:						
Personnel	848,435	868,857	841,850	<b>881,676</b>	12,819	1.48%
Operating	28,822	26,781	23,321	<b>19,277</b>	-7,504	-28.02%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>877,257</b>	<b>895,638</b>	<b>865,171</b>	<b>900,953</b>	5,315	0.59%
Revenue:						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	877,257	895,638	865,171	<b>900,953</b>	5,315	0.59%
<b>TOTAL</b>	<b>877,257</b>	<b>895,638</b>	<b>865,171</b>	<b>900,953</b>	5,315	0.59%
Full-time Positions	16	16	16	<b>16</b>	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 an activity base which also appeals to the family unit. In particular, activities such as the Thanksgiving Day 5K, Winter Wonderland, Halloween Happenings, Kite Day and the bike trail have all been very well received by families in Frederick County.

## GOALS:

- Offer a triathlon for the community.
- Provide an international trip opportunity.
- Develop a new evaluation tool for the Program Supervisors.

## PERFORMANCE INDICATORS:

	FY 2009 Actual	FY 2010 Budget	FY 2011 Budget
# of participant hours – all programs	1,209,584	1,213,723	1,198,865
BASIC/Kinder BASIC program participant hours	268,130	277,200	265,600
# of major events, sports, and excursions conducted	3,298	3,384	3,411
# of activities planned	211	197	198

## BUDGET SUMMARY:

	FY 2009 Actual	FY 2010 Approved Budget	FY 2010 Estimated Budget	<b>FY 2011 Adopted Budget</b>	Increase/Decrease FY 2010 App. To FY 2011	
					Amount	%
Costs:						
Personnel	1,605,279	1,726,690	1,633,366	<b>1,659,608</b>	-67,082	-3.89%
Operating	462,090	582,009	502,177	<b>477,991</b>	-104,018	-17.87%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>2,067,369</b>	<b>2,308,699</b>	<b>2,135,543</b>	<b>2,137,599</b>	-171,100	-7.41%
Revenue:						
Fees	1,723,581	2,035,744	1,526,320	<b>1,995,165</b>	-40,579	-1.99%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	343,788	272,955	609,223	<b>142,434</b>	-130,521	-47.82%
<b>TOTAL</b>	<b>2,067,369</b>	<b>2,308,699</b>	<b>2,135,543</b>	<b>2,137,599</b>	-171,100	-7.41%
Full-time Positions	19	17	17	<b>17</b>	0	0.00%



# CLEARBROOK PARK

7109

## DESCRIPTION:

This budget section contains all the necessary funds to maintain the 55 acre Clearbrook Park and four neighborhood parks. In addition to park maintenance, these funds assist the Clearbrook staff in maintaining the grounds at two Frederick County Public Schools (FCPS) high schools, two FCPS middle schools, seven FCPS elementary schools, three additional FCPS building grounds, and the Old Frederick County Courthouse lawn.

## GOALS:

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

## BUDGET SUMMARY:

	FY 2009 Actual	FY 2010 Approved Budget	FY 2010 Estimated Budget	<b>FY 2011 Adopted Budget</b>	Increase/Decrease FY 2010 App. To FY 2011	
					Amount	%
Costs:						
Personnel	111,489	121,241	104,898	<b>120,824</b>	-417	-0.34%
Operating	226,236	256,485	191,779	<b>206,403</b>	-50,082	-19.53%
Capital/Leases	6,829	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>344,554</b>	<b>377,726</b>	<b>296,677</b>	<b>327,227</b>	<b>-50,499</b>	<b>-13.37%</b>
Revenue:						
Fees	206,508	228,409	195,082	<b>122,832</b>	-105,577	-46.22%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	138,046	149,317	101,595	<b>204,395</b>	55,078	36.89%
<b>TOTAL</b>	<b>344,554</b>	<b>377,726</b>	<b>296,677</b>	<b>327,227</b>	<b>-50,499</b>	<b>-13.37%</b>
Full-time Positions	0	0	0	<b>0</b>	0	0.00%

# SHERANDO PARK

7110

## DESCRIPTION:

This budget section contains all necessary funds needed to maintain the 334 acre facility known as Sherando Park. In addition to park maintenance, these funds assist the Sherando staff in maintaining the grounds at one Frederick County Public Schools (FCPS) high school, two FCPS middle schools, six FCPS elementary schools, and the Frederick County 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 2009 Actual	FY 2010 Approved Budget	FY 2010 Estimated Budget	<b>FY 2011 Adopted Budget</b>	Increase/Decrease FY 2010 App. To FY 2011	
					Amount	%
Costs:						
Personnel	146,926	137,363	120,986	<b>137,366</b>	3	0.00%
Operating	241,039	254,165	147,768	<b>203,453</b>	-50,712	-19.95%
Capital/Leases	10,717	0	220,000	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>398,682</b>	<b>391,528</b>	<b>488,754</b>	<b>340,819</b>	<b>-50,709</b>	<b>-12.95%</b>
Revenue:						
Fees	185,072	203,667	182,921	<b>107,168</b>	-96,499	-47.38%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	213,610	187,861	305,833	<b>233,651</b>	45,790	24.37%
<b>TOTAL</b>	<b>398,682</b>	<b>391,528</b>	<b>488,754</b>	<b>340,819</b>	<b>-50,709</b>	<b>-12.95%</b>
Full-time Positions	0	0	0	<b>0</b>	0	0.00%

# REGIONAL LIBRARY

7302

## DESCRIPTION:

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

## GOALS:

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

## BUDGET SUMMARY:

	FY 2009 Actual	FY 2010 Approved Budget	FY 2010 Estimated Budget	<b>FY 2011 Adopted Budget</b>	Increase/Decrease FY 2010 App. To FY 2011	
					Amount	%
<b>Costs:</b>						
Personnel	0	0	0	<b>0</b>	0	0.00%
Operating	1,047,525	890,396	890,396	<b>801,356</b>	-89,040	-10.00%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>1,047,525</b>	<b>890,396</b>	<b>890,396</b>	<b>801,356</b>	<b>-89,040</b>	<b>-10.00%</b>
<b>Revenue:</b>						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	1,047,525	890,396	890,396	<b>801,356</b>	-89,040	-10.00%
<b>TOTAL</b>	<b>1,047,525</b>	<b>890,396</b>	<b>890,396</b>	<b>801,356</b>	<b>-89,040</b>	<b>-10.00%</b>
Full-time Positions	0	0	0	<b>0</b>	0	0.00%

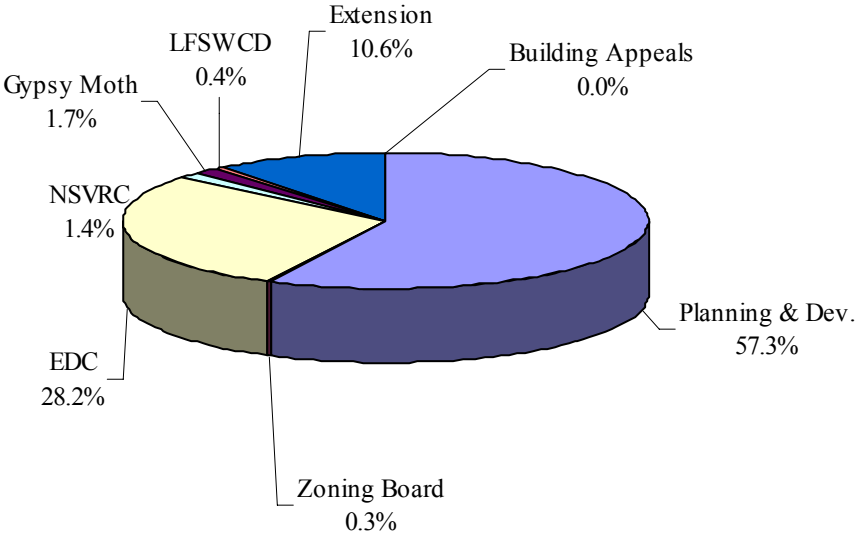
# Community Development



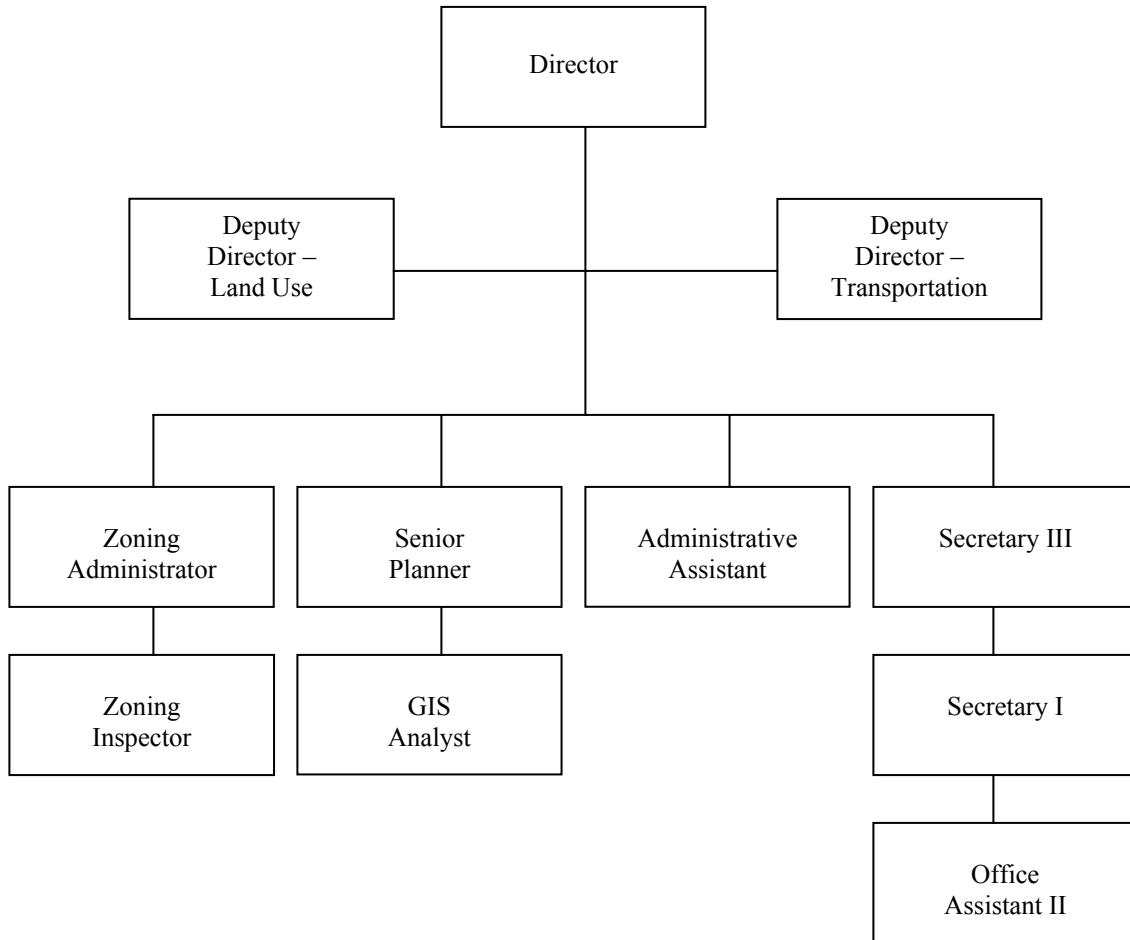
Mary Jane and James L. Bowman Library  
Stephens City, Virginia  
Opened July 2001

## Community Development

	2009 Actual	2010 Budget	2011 Adopted Budget	Increase (Decrease) FY 2010 to FY 2011	
				Amount	%
Planning & Development	\$1,389,627	\$1,067,117	<b>\$1,046,117</b>	-\$21,000	-1.97%
EDC	610,446	532,264	<b>514,845</b>	-17,419	-3.27%
Zoning Board	0	6,175	<b>6,175</b>	0	0.00%
Building Appeals Board	18	550	<b>550</b>	0	0.00%
N.S.V. Regional Commission	31,065	29,294	<b>26,365</b>	-2,929	-10.00%
Gypsy Moth/Biosolids	61,555	146,887	<b>30,934</b>	-115,953	-78.94%
Soil & Water Conservation	238,015	8,500	<b>7,650</b>	- 850	-10.00%
Extension	191,522	194,540	<b>194,540</b>	0	0.00%
<b>COMMUNITY DEVELOPMENT</b>	<b>\$2,522,248</b>	<b>\$1,985,327</b>	<b>\$1,827,176</b>	<b>-\$158,151</b>	<b>-7.97%</b>



# Planning and Development



# PLANNING AND DEVELOPMENT

8101

## DESCRIPTION:

The Department of Planning and Development develops an annual work program which includes long-range planning projects, current planning projects and daily administrative activities. The work program is developed by the Director and is approved by the Board of Supervisors following review by the County Administrator. Long-range planning projects consist of comprehensive policy planning, transportation planning, historic preservation, land use planning, agricultural and conservation planning and capital improvements planning. Current planning projects consist of zoning ordinance review, subdivision ordinance review, transportation grant administration, battlefield and historic preservation grant administration and special projects assigned by the Board of Supervisors, the Planning Commission and the County Administrator. Daily administrative activities include application reviews and customer service pertaining to rezonings, master development plans, site development plans, subdivision design plans, conditional use permits and variances; major rural subdivision and minor rural subdivision plat review; building permit review; Public Improvement Plan Review, assistance with general inquiries; violation inspection and administration; and agenda preparation.

## GOALS:

- Maintain and improve the planning process in order to manage growth and development in Frederick County.
- Maintain an up-to-date Comprehensive Plan that is responsive to changing situations and anticipated future needs.
- Develop and maintain a computerized information system in order to better monitor development and aid in the collection and analysis of information to support planning decisions.
- Develop and implement methods to preserve key historic sites that can be used to support tourism.
- Provide useful and accurate information and advice to the Board of Supervisors, Planning Commission, County Administrator, public agencies, developers and the general public.
- Provide opportunities for public involvement and education in the planning process.
- Develop and maintain policies and processes to ensure that new development provides for its share of the cost of new infrastructure.

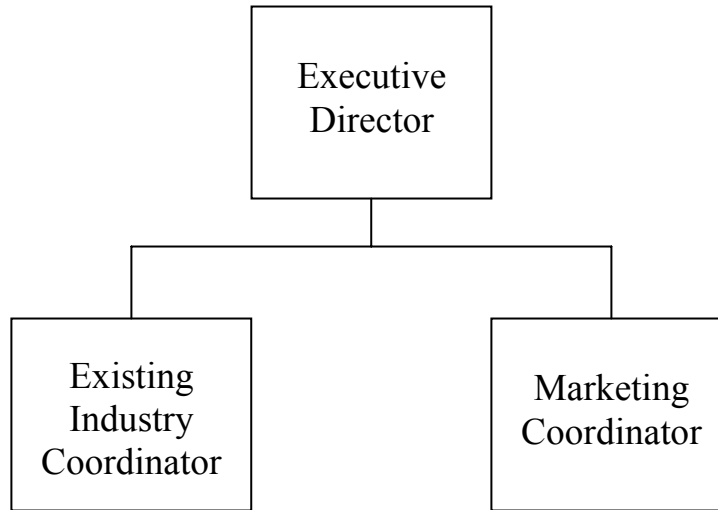
## PERFORMANCE INDICATORS:

	FY 2009 Actual	FY 2010 Budget	FY 2011 Budget
# of Planning Commission meetings held and supported	21	20	24
% of application reviews completed within 15-20 working days	100%	100%	100%

## BUDGET SUMMARY:

	FY 2009 Actual	FY 2010 Approved Budget	FY 2010 Estimated Budget	FY 2011 Adopted Budget	Increase/Decrease FY 2010 App. To FY 2011	
					Amount	%
<b>Costs:</b>						
Personnel	923,715	905,888	892,739	<b>905,888</b>	0	0.00%
Operating	462,786	157,629	59,163	<b>136,629</b>	-21,000	-13.32%
Capital/Leases	3,126	3,600	0	<b>3,600</b>	0	0.00%
<b>TOTAL</b>	<b>1,389,627</b>	<b>1,067,117</b>	<b>951,902</b>	<b>1,046,117</b>	-21,000	-1.97%
<b>Revenue:</b>						
Fees	923,444	395,851	331,668	<b>395,851</b>	0	0.00%
State/Federal	0	30,000	33,000	<b>30,000</b>	0	0.00%
Local	466,183	641,266	587,234	<b>620,266</b>	-21,000	-3.27%
<b>TOTAL</b>	<b>1,389,627</b>	<b>1,067,117</b>	<b>951,902</b>	<b>1,046,117</b>	-21,000	-1.97%
Full-time Positions	12	11	11	<b>11</b>	0	0.00%

# Economic Development Commission





# ECONOMIC DEVELOPMENT COMMISSION

8102

## DESCRIPTION:

The Economic Development Commission is tasked with "fostering an efficient and cooperative effort towards establishing economic development goals and strategies to meet these goals for the Winchester-Frederick County area". The mission of the EDC is "to facilitate the Winchester-Frederick County community's efforts to create a diverse and strong business base, and to provide accurate and timely data to aid local government in balancing economic growth, conservation of resources and the generation of revenue for the greater good of our entire citizenry." The EDC seeks to retrain, improve and communicate this community's track record toward business development. This track record focuses on 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 energy conservation programs in existing industries in order to save energy and remain competitive.
- Educate the public and government leaders on need for consistency/commitment to a proactive business development presence.

## DEPARTMENTAL ACCOMPLISHMENTS:

- Identified and helped secure funding and programs through the State to help eighteen industries with local expansions
- Conducted the tenth annual Career Awareness Campaign.
- Facilitated over \$88 million in new capital investment and retained/created/retrained over 569 jobs through expansions.
- Served on the Lord Fairfax Community College Tech Prep Consortium Committee to help develop technical training at the community college and the high schools in the region.
- Revised commercial/industrial space market study on quarterly basis.
- Published "Eight Days a Week", a quality of life publication.
- Responded to over 40 new business client inquiries.
- Facilitated over \$20 million in new capital investment and over 500 new jobs through new locations.

## BUDGET SUMMARY:

	FY 2009 Actual	FY 2010 Approved Budget	FY 2010 Estimated Budget	FY 2011 Adopted Budget	Increase/Decrease FY 2010 App. To FY 2011	
					Amount	%
Costs:						
Personnel	278,482	290,093	282,113	<b>284,693</b>	-5,400	-1.86%
Operating	295,996	210,900	101,252	<b>198,881</b>	-12,019	-5.70%
Capital/Leases	35,968	31,271	29,544	<b>31,271</b>	0	0.00%
<b>TOTAL</b>	<b>610,446</b>	<b>532,264</b>	<b>412,909</b>	<b>514,845</b>	<b>-17,419</b>	<b>-3.27%</b>
Revenue:						
Fees	158,434	80,500	3,588	<b>80,500</b>	0	0.00%
State/Federal	0	0	90,000	<b>0</b>	0	0.00%
Local	452,012	451,764	319,321	<b>434,345</b>	-17,419	-3.86%
<b>TOTAL</b>	<b>610,446</b>	<b>532,264</b>	<b>412,909</b>	<b>514,845</b>	<b>-17,419</b>	<b>-3.27%</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 2009 Actual	FY 2010 Approved Budget	FY 2010 Estimated Budget	<b>FY 2011 Adopted Budget</b>	Increase/Decrease FY 2010 App. To FY 2011	
					Amount	%
Costs:						
Personnel	0	2,520	1,116	<b>2,520</b>	0	0.00%
Operating	0	3,655	692	<b>3,655</b>	0	0.00%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>0</b>	<b>6,175</b>	<b>1,808</b>	<b>6,175</b>	<b>0</b>	<b>0.00%</b>
Revenue:						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	0	6,175	1,808	<b>6,175</b>	0	0.00%
<b>TOTAL</b>	<b>0</b>	<b>6,175</b>	<b>1,808</b>	<b>6,175</b>	<b>0</b>	<b>0.00%</b>
Full-time Positions	0	0	0	<b>0</b>	0	0.00%

# BUILDING APPEALS BOARD

8106

**DESCRIPTION:**

The Frederick County Building Appeals Board is composed of five citizen members, each having a certain technical building background. This Board meets on an "as needed" basis. The Board is to 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 2009 Actual	FY 2010 Approved Budget	FY 2010 Estimated Budget	<b>FY 2011 Adopted Budget</b>	Increase/Decrease FY 2010 App. To FY 2011	
					Amount	%
Costs:						
Personnel	0	150	0	<b>150</b>	0	0.00%
Operating	0	400	0	<b>400</b>	0	0.00%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>0</b>	<b>550</b>	<b>0</b>	<b>550</b>	<b>0</b>	<b>0.00%</b>
Revenue:						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	0	550	0	<b>550</b>	0	0.00%
<b>TOTAL</b>	<b>0</b>	<b>550</b>	<b>0</b>	<b>550</b>	<b>0</b>	<b>0.00%</b>
Full-time Positions	0	0	0	<b>0</b>	0	0.00%

# NORTHERN SHENANDOAH VALLEY REGIONAL COMMISSION

8107

## DESCRIPTION:

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

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

## GOALS:

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

## BUDGET SUMMARY:

	FY 2009 Actual	FY 2010 Approved Budget	FY 2010 Estimated Budget	<b>FY 2011 Adopted Budget</b>	Increase/Decrease FY 2010 App. To FY 2011	
					Amount	%
Costs:						
Personnel	0	0	0	<b>0</b>	0	0.00%
Operating	31,065	29,294	29,294	<b>26,365</b>	-2,929	-10.00%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>31,065</b>	<b>29,294</b>	<b>29,294</b>	<b>26,365</b>	<b>-2,929</b>	<b>-10.00%</b>
Revenue:						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	31,065	29,294	29,294	<b>26,365</b>	-2,929	-10.00%
<b>TOTAL</b>	<b>31,065</b>	<b>29,294</b>	<b>29,294</b>	<b>26,365</b>	<b>-2,929</b>	<b>-10.00%</b>
Full-time Positions	0	0	0	<b>0</b>	0	0.00%

# GYPSY MOTH/BIOSOLIDS

8202

## DESCRIPTION:

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

This program also includes biosolids monitoring. The program was initiated July 1, 2003 to assist in monitoring the applications of biosolids on agricultural land in Frederick County. A Biosolids ad-hoc committee has generated an ordinance to monitor the application of biosolids on agricultural land within the county. This ordinance will allow the county to receive reimbursement from the Department of Environmental Quality (DEQ) for the monitoring and testing of the already 9,500 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's 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 DEQ to develop a biosolids program that is informative and useful to all Frederick County citizens.

## DEPARTMENTAL ACCOMPLISHMENTS:

- Worked with the Northern Virginia Master Gardners Program.
- Performed research for Canadian Forest Service and the pesticide manufacturer Foray, by documenting gypsy moth hatch and recording winter temperatures at test sites.
- Suppressed gypsy moths in Frederick County by spraying 3,800 acres.
- Attended Forest Pest recertification.
- Became the secretary for the Virginia Association of Forest Health Professionals.

## BUDGET SUMMARY:

	FY 2009 Actual	FY 2010 Approved Budget	FY 2010 Estimated Budget	FY 2011 Adopted Budget	Increase/Decrease FY 2010 App. To FY 2011	
					Amount	%
Costs:						
Personnel	58,246	59,536	55,102	26,934	-32,602	-54.76%
Operating	3,309	86,551	3,179	4,000	-82,551	-95.38%
Capital/Leases	0	800	0	0	0	0.00%
<b>TOTAL</b>	61,555	146,887	58,281	<b>30,934</b>	-115,953	-78.94%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	3,391	0	0	0	0	0.00%
Local	58,164	146,887	58,281	30,934	-115,953	-78.94%
<b>TOTAL</b>	61,555	146,887	58,281	<b>30,934</b>	-115,953	-78.94%
Full-time Positions	1	1	1	0	-1	-100.00%

# SOIL AND WATER CONSERVATION DISTRICT

8203

## DESCRIPTION:

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

The Soil & Water Conservation District moved its offices during FY 2009 from Frederick County to another neighboring county, therefore, the District payroll that was administered by Frederick County was transferred as well.

This budget consists of the donation by Frederick County to the Lord Fairfax Soil and Water Conservation District.

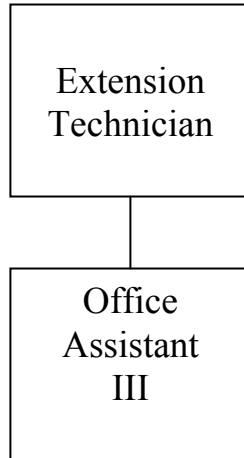
## GOALS:

- Develop a database describing the condition of District surface waters.
- To protect water quality in areas being developed, and to reduce the amount of sediment in state waters by interpreting and enforcing state standards for storm water management at construction sites.
- To protect water quality within the District by assisting landowners to permanently protect their land from development.
- To operate and maintain the District owned dams at a level consistent with state standards for the life expectancy of the dam.
- Communicate information on urban conservation issues and practices to governing bodies, organizations and the general public in the District.

## BUDGET SUMMARY:

	FY 2009 Actual	FY 2010 Approved Budget	FY 2010 Estimated Budget	FY 2011 Adopted Budget	Increase/Decrease FY 2010 App. To FY 2011	
					Amount	%
Costs:						
Personnel	228,015	0	0	0	0	0.00%
Operating	10,000	8,500	8,500	7,650	-850	-10.00%
Capital/Leases	0	0	0	0	0	0.00%
<b>TOTAL</b>	<b>238,015</b>	<b>8,500</b>	<b>8,500</b>	<b>7,650</b>	<b>-850</b>	<b>-10.00%</b>
Revenue:						
Fees	228,015	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	10,000	8,500	8,500	7,650	-850	-10.00%
<b>TOTAL</b>	<b>238,015</b>	<b>8,500</b>	<b>8,500</b>	<b>7,650</b>	<b>-850</b>	<b>-10.00%</b>
Full-time Positions	6	0	0	0	0	0.00%

# Extension



# EXTENSION

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 and informational resources are provided in the areas of 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 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. Frederick County residents contact the office routinely for information about plant insects and diseases, home management and food safety, as well as youth programs. Extension answers a wide array of consumer questions and meets the need for dispersing information on a diverse range of subjects.

## 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 and camps.
- Provide school enrichment programs for 1,000 sixth grade youth in Frederick County schools.
- Develop and deliver nutrition and health educational program targeted to the community and businesses.
- Manage and implement six classes through the Smart Choices Nutrition Education Program

## DEPARTMENTAL ACCOMPLISHMENTS:

- Conducted four in-depth fruit meetings for commercial fruit growers.
- Planned the fall Farm Transition Management workshop series to be conducted in the Winchester area for the planning district.

## BUDGET SUMMARY:

	FY 2009 Actual	FY 2010 Approved Budget	FY 2010 Estimated Budget	<b>FY 2011 Adopted Budget</b>	Increase/Decrease FY 2010 App. To FY 2011	
					Amount	%
<b>Costs:</b>						
Personnel	116,042	105,455	116,112	<b>105,455</b>	0	0.00%
Operating	74,160	86,943	62,071	<b>86,943</b>	0	0.00%
Capital/Leases	1,320	2,142	1,320	<b>2,142</b>	0	0.00%
<b>TOTAL</b>	<b>191,522</b>	<b>194,540</b>	<b>179,503</b>	<b>194,540</b>	<b>0</b>	<b>0.00%</b>
<b>Revenue:</b>						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	191,522	194,540	179,503	<b>194,540</b>	0	0.00%
<b>TOTAL</b>	<b>191,522</b>	<b>194,540</b>	<b>179,503</b>	<b>194,540</b>	<b>0</b>	<b>0.00%</b>
 Full-time Positions	 2	 2	 2	 <b>2</b>	 0	 0.00%



# Miscellaneous



Millwood Station  
Frederick County Fire and Rescue  
Winchester, Virginia

# TRANSFERS

9301

## DESCRIPTION:

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

## GOALS:

- To transfer the correct amounts to the appropriate funds.

## BUDGET SUMMARY:

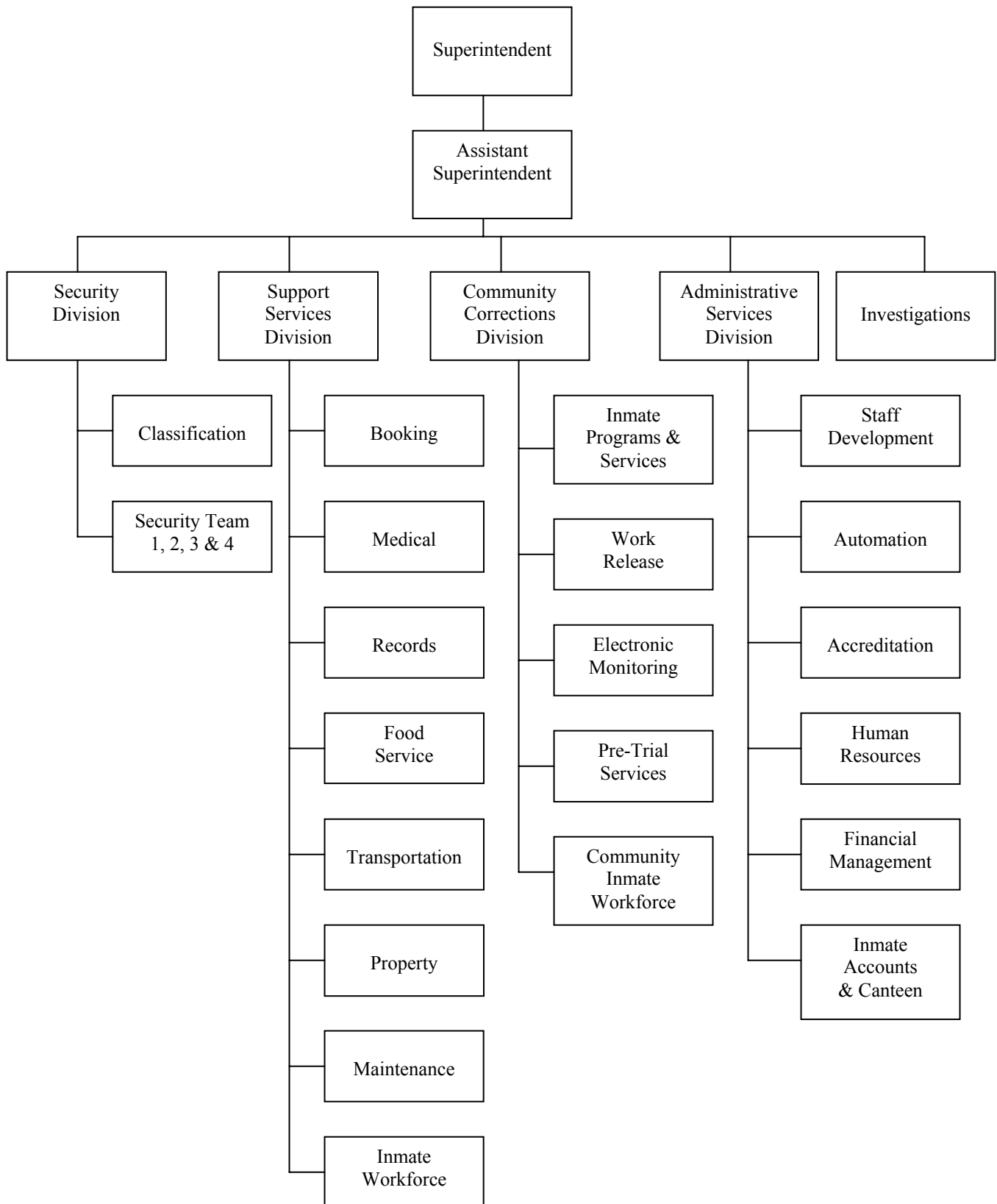
	FY 2009 Actual	FY 2010 Approved Budget	FY 2010 Estimated Budget	<b>FY 2011 Adopted Budget</b>	Increase/Decrease FY 2010 App. To FY 2011	
					Amount	%
<b>Costs:</b>						
Personnel	0	0	0	<b>0</b>	0	0.00%
Operating	76,036,468	74,013,549	74,013,549	<b>74,206,294</b>	192,745	0.26%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>76,036,468</b>	<b>74,013,549</b>	<b>74,013,549</b>	<b>74,206,294</b>	192,745	0.26%
<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	76,036,468	74,013,549	74,013,549	<b>74,206,294</b>	192,745	0.26%
<b>TOTAL</b>	<b>76,036,468</b>	<b>74,013,549</b>	<b>74,013,549</b>	<b>74,206,294</b>	192,745	0.26%
Full-time Positions	0	0	0	<b>0</b>	0	0.00%

# Other Funds



Northwestern Regional Adult Detention Center  
Winchester, Virginia  
Established 1989

# Northwestern Regional Adult Detention Center



# NORTHWESTERN REGIONAL ADULT DETENTION CENTER

3301

## DESCRIPTION:

Organized in 1989, the Northwestern Regional Adult Detention Center is a direct supervision jail consisting of a 440-bed medium security Main Jail, a 147-bed medium security Annex, and a 204-bed Community Corrections Center. 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 appointed by the Authority. The facility operates in accordance with the Code of Virginia and the standards prescribed by the Virginia Board of Corrections. The Detention Center's average daily population during FY 2010 was 555 inmates. The anticipated FY 2011 average daily inmate population is 550. In an attempt to reduce cost and provide more practical forms of detention, the Detention Center employs a variety of alternatives to traditional incarceration. During FY 2010, more than 270 inmates were diverted into the Detention Center's Pretrial Services, Home Electronic Monitoring (HEM), and Work Release Programs. The FY 2011 budget anticipates limited growth in the average daily population and assumes continued closure of the Jail's Annex Housing Unit.

## GOALS:

- Initiate appropriate population management procedures to maintain closure of the Jail's Annex through FY 2011.
- Be prepared to open the Jail's Annex within thirty days.
- Implement a 40 hour minimum training program for sworn staff.

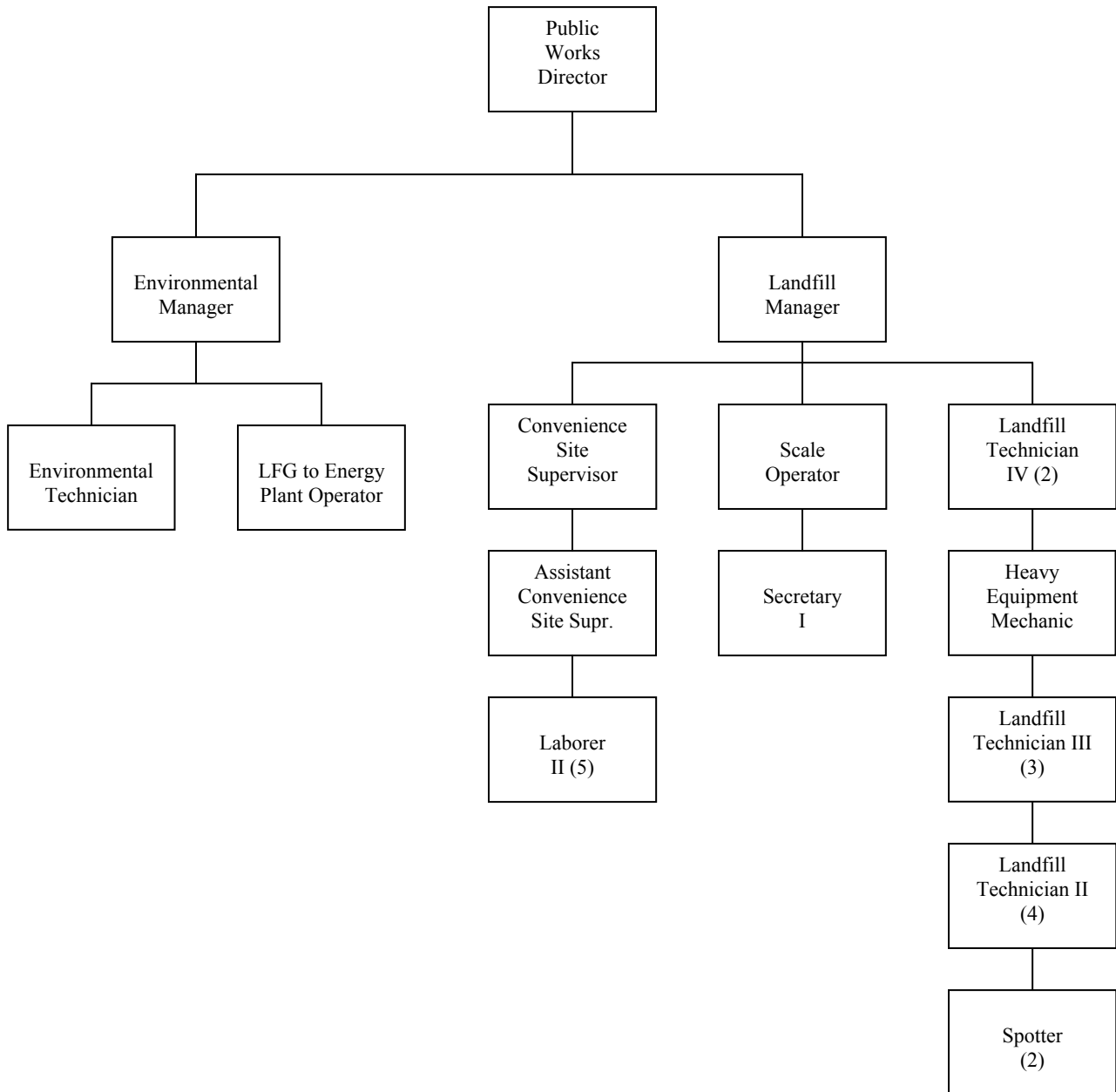
## PERFORMANCE INDICATORS:

	FY 2009 Actual	FY 2010 Budget	FY 2011 Budget
# of acts of institutional violence	20	35	16
Average weekly cost to feed inmates	\$17,052	\$16,839	\$16,675
Inmate/inmate assaults	19	34	15
Inmate/officer assaults	1	1	1
% of Dept. of Corrections standards in total or partial compliance	100%	100%	100%

## BUDGET SUMMARY:

	FY 2009 Actual	FY 2010 Approved Budget	FY 2010 Estimated Budget	<b>FY 2011 Adopted Budget</b>	Increase/Decrease FY 2010 App. To FY 2011	
				Amount		%
Costs:						
Personnel	13,587,919	12,843,738	12,198,696	<b>12,305,899</b>	-537,839	-4.19%
Operating	4,937,956	4,408,354	3,781,314	<b>4,501,979</b>	93,625	2.12%
Capital/Leases	83,267	47,000	62,000	<b>24,532</b>	-22,468	-47.80%
<b>TOTAL</b>	<b>18,609,142</b>	<b>17,299,092</b>	<b>16,042,010</b>	<b>16,832,410</b>	-466,682	-2.70%
Revenue:						
Fees	1,165,891	1,042,089	704,276	<b>1,119,330</b>	77,241	7.41%
State/Federal	5,967,701	7,653,271	6,059,856	<b>5,929,179</b>	-1,724,092	-22.53%
Local	9,454,603	8,603,732	8,780,339	<b>9,783,901</b>	1,180,169	13.72%
<b>TOTAL</b>	<b>16,588,195</b>	<b>17,299,092</b>	<b>15,544,471</b>	<b>16,832,410</b>	-466,682	-2.70%
Full-time Positions	205	194	194	<b>189</b>	-5	-2.58%

# Landfill



# REFUSE DISPOSAL - LANDFILL

4204

**DESCRIPTION:**

The Frederick County Sanitary Landfill provides non-hazardous solid waste disposal needs for Frederick and Clarke Counties and the City of Winchester. The landfill property includes 932 acres of which 90 acres have been permitted under Subtitle “D” Regulations as a municipal solid waste facility, and 50 acres permitted as a Construction Demolition Debris waste facility. The additional acreage is maintained as borrow area and buffer.

The development and operation of the municipal solid waste landfill has become much more complicated and costly since the implementation of the Subtitle “D” Regulations. Detailed groundwater and surface water monitoring programs are conducted for the old closed landfill, and for the new landfill opened in October 1993. In addition, a gas monitoring program is conducted on a monthly basis for the old and new landfill.

The operation of the Subtitle “D” landfill which includes a composite liner and leachate collection includes a mandatory waste screening program. The permit requires that at least two percent of the waste that is placed in the fill be inspected. The main purpose of these mandatory inspections is to identify potential hazardous wastes and assure waste is being generated in the permitted service area. Approximately 3,000 random waste inspections were performed in FY 2009.

**GOALS:**

- Maintain vegetative cover on exposed soils by overseeding and fertilizing.
- Increase safety awareness of all landfill employees and continuing education of operators.
- Recirculate leachate into MSW landfill in order to enhance leachate treatment and increase gas production.
- Complete Gas to Energy Project.
- Divert storm water from Leachate Collection System.
- Strive for waste reduction through recycling, composting, brush grinding, tire shredding, etc.

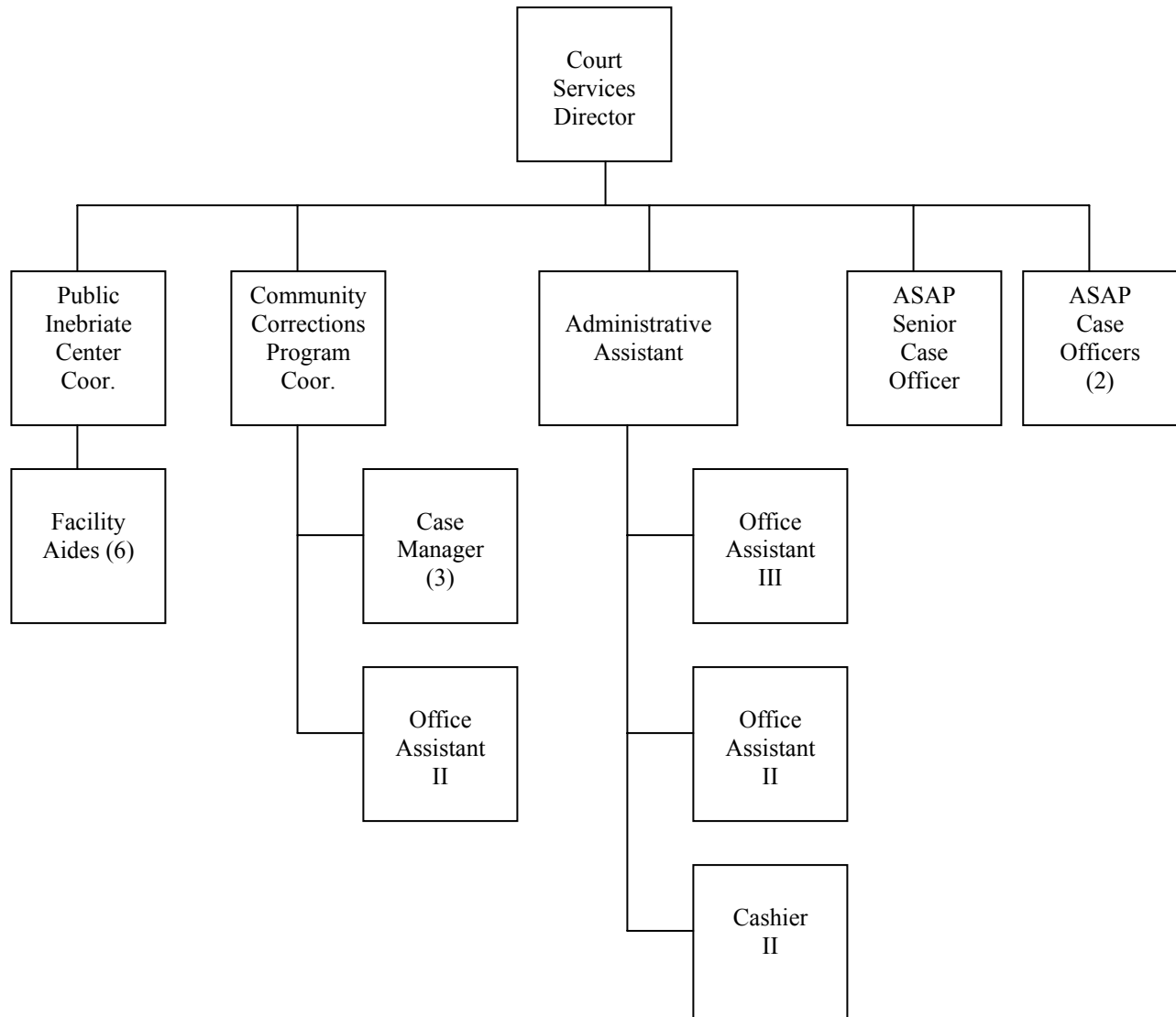
**DEPARTMENTAL ACCOMPLISHMENTS:**

- Weighed and disposed of 166,838 tons of waste.
- Saved air space through the use of alternate daily cover Posi-Shell.
- Produced approximately 12,000 cubic yards of mulch from collected brush and yard waste.
- Chipped 172,049 passenger tires and 11,862 truck tires.
- Maintained household hazardous waste collection schedule, increasing services while maintaining costs, serving Frederick County, Clarke County and the City of Winchester.
- Increased frequency of electronic recycling events to two times a month, diverting electronic products from the landfill.
- Completed negotiations for a Greenhouse Gas Project.
- Recycled approximately 550 tons of scrap metal.
- Collected and flared approximately 100 million cubic feet of landfill gas.

**BUDGET SUMMARY:**

	FY 2009 Actual	FY 2010 Approved Budget	FY 2010 Estimated Budget	FY 2011 Adopted Budget	Increase/Decrease FY 2010 App. To FY 2011	
					Amount	%
Costs:						
Personnel	1,480,272	1,608,634	1,455,988	<b>1,516,920</b>	-91,714	-5.70%
Operating	3,104,164	4,273,048	2,367,123	<b>2,977,309</b>	-1,295,739	-30.32%
Capital/Leases	2,053,142	1,681,300	4,390,087	<b>2,872,500</b>	1,191,200	70.85%
<b>TOTAL</b>	<b>6,637,578</b>	<b>7,562,982</b>	<b>8,213,198</b>	<b>7,366,729</b>	-196,253	-2.59%
Revenue:						
Fees	6,637,578	7,562,982	8,213,198	<b>6,137,000</b>	-196,253	-2.59%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local/Reserves	0	0	0	<b>1,229,729</b>	0	0.00%
<b>TOTAL</b>	<b>6,637,578</b>	<b>7,562,982</b>	<b>8,213,198</b>	<b>7,366,729</b>	-196,253	-2.59%
 Full-time Positions	 26	 26	 25	 <b>26</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 2009 Actual	FY 2010 Budget	FY 2011 Budget
DUI Referrals	1,191	1,200	1,200
Young Offender Referrals	105	60	60
First Offender Drug Program Referrals	327	300	300
Driver Improvement Clinic Referrals	241	200	200
Habitual Offender Evaluations	91	120	120

## BUDGET SUMMARY:

	FY 2009 Actual	FY 2010 Approved Budget	FY 2010 Estimated Budget	<b>FY 2011 Adopted Budget</b>	Increase/Decrease FY 2010 App. To FY 2011	
					Amount	%
<b>Costs:</b>						
Personnel	342,856	373,518	343,054	<b>364,449</b>	-9,069	-2.43%
Operating	173,115	188,460	159,655	<b>202,515</b>	14,055	7.46%
Capital/Leases	16,158	18,200	15,516	<b>18,200</b>	0	0.00%
<b>TOTAL</b>	<b>532,129</b>	<b>580,178</b>	<b>518,225</b>	<b>585,164</b>	4,986	0.86%
<b>Revenue:</b>						
Fees	532,129	580,178	518,225	<b>585,164</b>	4,986	0.86%
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>532,129</b>	<b>580,178</b>	<b>518,225</b>	<b>585,164</b>	4,986	0.86%
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 2009 Actual	FY 2010 Approved Budget	FY 2010 Estimated Budget	<b>FY 2011 Adopted Budget</b>	Increase/Decrease FY 2010 App. To FY 2011	
					Amount	%
Costs:						
Personnel	155,412	160,443	155,670	<b>157,980</b>	-2,463	-1.54%
Operating	0	0	0	<b>0</b>	0	0.00%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>155,412</b>	<b>160,443</b>	<b>155,670</b>	<b>157,980</b>	<b>-2,463</b>	<b>-1.54%</b>
Revenue:						
Fees	140,591	157,986	140,471	<b>149,208</b>	-8,778	-5.56%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	14,821	2,457	15,199	<b>8,772</b>	6,315	257.02%
<b>TOTAL</b>	<b>155,412</b>	<b>160,443</b>	<b>155,670</b>	<b>157,980</b>	<b>-2,463</b>	<b>-1.54%</b>
Full-time Positions	2	2	2	<b>2</b>	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 six 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 2009 Actual	FY 2010 Budget	FY 2011 Budget
Law Enforcement Admissions	1,692	1,750	1,500
Walk-In Admissions	693	450	250
Total Admissions to NRADC for Drunk in Public	108	120	150

## BUDGET SUMMARY:

	FY 2009 Actual	FY 2010 Approved Budget	FY 2010 Estimated Budget	FY 2011 Adopted Budget	Increase/Decrease FY 2010 App. To FY 2011	
					Amount	%
Costs:						
Personnel	286,110	290,663	225,151	<b>158,166</b>	-132,497	-45.58%
Operating	57,897	60,684	37,703	<b>44,772</b>	-15,912	-26.22%
Capital/Leases	416	500	324	<b>500</b>	0	0.00%
<b>TOTAL</b>	<b>344,423</b>	<b>351,847</b>	<b>263,178</b>	<b>203,438</b>	<b>-148,409</b>	<b>-42.18%</b>
Revenue:						
Fees	38,624	60,000	51,220	<b>69,553</b>	9,553	15.92%
State/Federal	64,444	64,444	0	<b>0</b>	-64,444	-100.00%
Local	235,348	227,403	211,958	<b>133,885</b>	-93,518	-41.12%
<b>TOTAL</b>	<b>338,416</b>	<b>351,847</b>	<b>263,178</b>	<b>203,438</b>	<b>-148,409</b>	<b>-42.18%</b>
Full-time Positions	6	6	4	<b>2</b>	-4	-66.67%

# 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 the use of communication techniques and skills, which motivates the client to change their criminal thinking and behavior.
- Make offenders accountable to the community for their criminal behavior through community service programs, restitution programs, and counseling programs.
- 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.

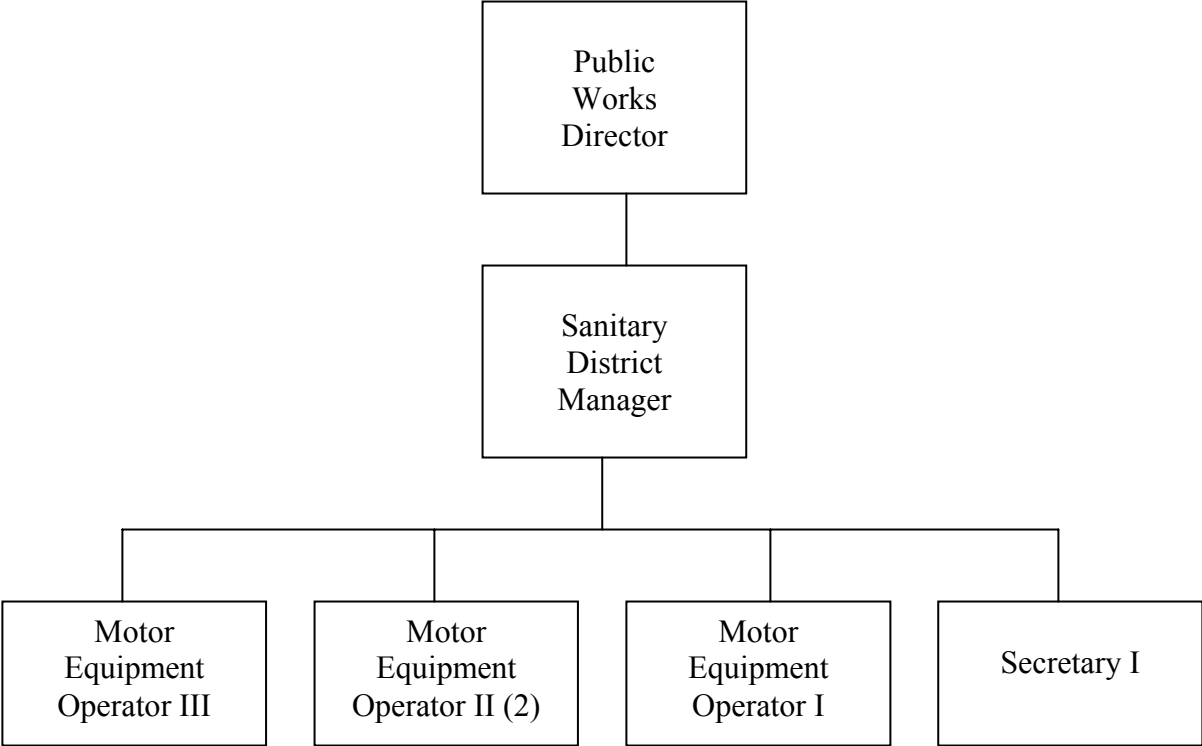
## PERFORMANCE INDICATORS:

	FY 2009 Actual	FY 2010 Budget	FY 2011 Budget
Cases Referred	685	845	690
Cases Closed – Successful	416	676	470
Community Service Hours Performed	14,203	25,000	15,500
Court Costs Paid	\$14,400	\$5,000	\$9,500
Restitution Paid	\$5,093	\$6,000	\$5,100
Jail Days Suspended	14,894	35,000	18,500
Client Supervision Days	98,885	140,650	105,000

## BUDGET SUMMARY:

	FY 2009 Actual	FY 2010 Approved Budget	FY 2010 Estimated Budget	FY 2011 Adopted Budget	Increase/Decrease FY 2010 App. To FY 2011	
					Amount	%
Costs:						
Personnel	260,126	269,134	225,908	<b>270,122</b>	988	0.37%
Operating	49,340	53,379	50,478	<b>53,379</b>	0	0.00%
Capital/Leases	8,495	9,000	8,412	<b>9,000</b>	0	0.00%
<b>TOTAL</b>	<b>317,961</b>	<b>331,513</b>	<b>284,798</b>	<b>332,501</b>	988	0.30%
Revenue:						
Fees	67,045	85,505	72,287	<b>85,546</b>	41	0.05%
State/Federal	223,449	212,511	212,511	<b>212,511</b>	0	0.00%
Local	27,467	33,497	0	<b>34,444</b>	947	2.83%
<b>TOTAL</b>	<b>317,961</b>	<b>331,513</b>	<b>284,798</b>	<b>332,501</b>	988	0.30%
Full-time Positions	5	5	5	<b>5</b>	0	0.00%

# Shawneeland Sanitary District



# SHAWNEELAND SANITARY DISTRICT

8108

## DESCRIPTION:

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

## GOALS:

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

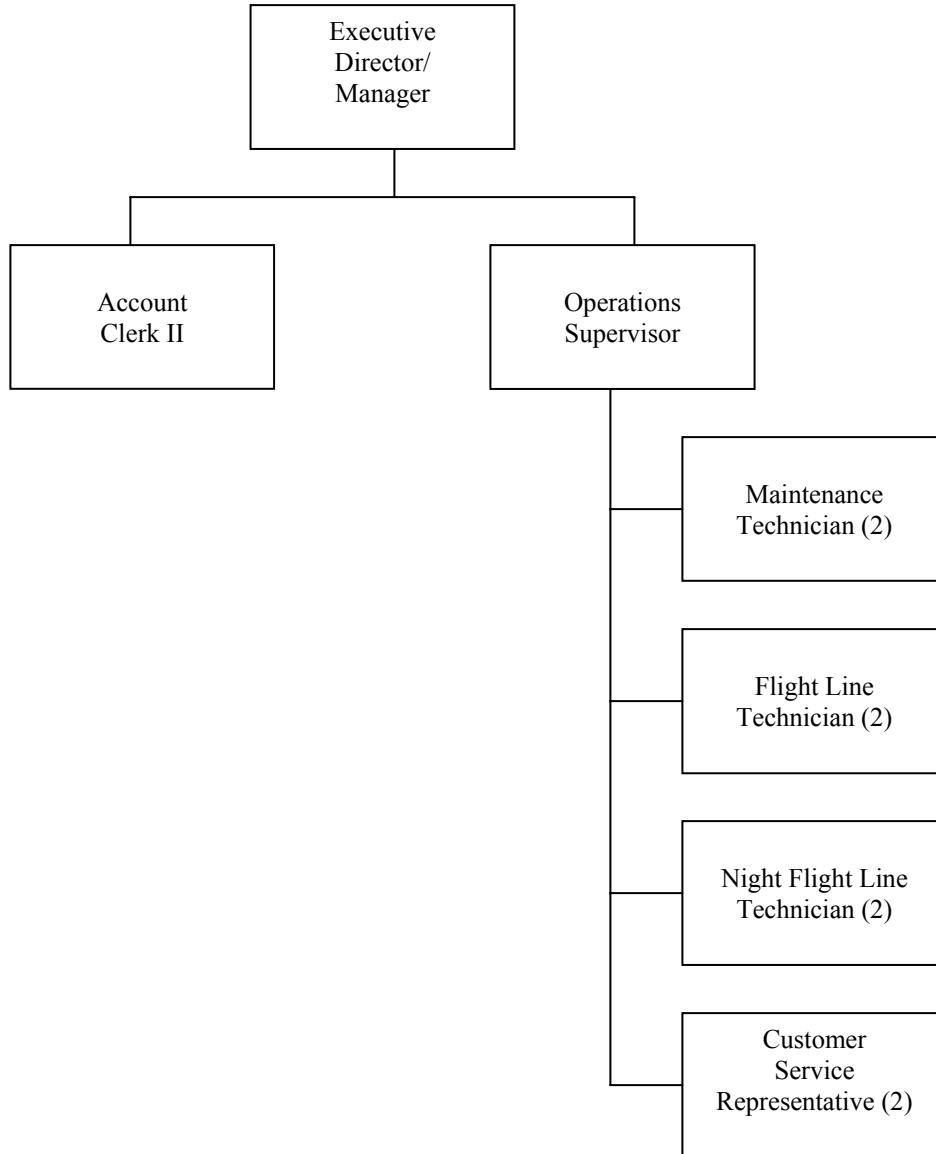
## DEPARTMENTAL ACCOMPLISHMENTS:

- During FY 08-09, 28,285 square yards of roadway was completed. To date, another 38,606 square yards have been completed with the help of outside contractors.
- Continue cutting dead trees along roadways to prevent trees from falling on roads or power lines.
- Cross-use of equipment and manpower between Frederick County and the sanitary district continues to be an asset.
- Seasonal help is hired to mow and trim the grounds to maintain the appearance the property owners have become accustomed to. Also maintain the playground, ball diamond, Cherokee Lake, two ponds, Swan Lake, and two Mail Houses.
- Staff monitors the level of the lake throughout the year. The crew mowed the dam and seeded grass in or to keep the dam maintained. The crew also painted the water level gauge in the lake. Based on foundation improvements performed in FY 2009, the state Department of Conservation and Recreation renewed the dam permit for another six years.
- Street signs and school bus shelters continue to be the biggest targets for the neighborhood vandals. The staff continues to fabricate and replace street signs. During FY 2010, three new school bus shelters have been constructed.
- During FY 2010, the Aggregate/Salt storage building was constructed at the Sanitary District facility.

## BUDGET SUMMARY:

	FY 2009 Actual	FY 2010 Approved Budget	FY 2010 Estimated Budget	<b>FY 2011 Adopted Budget</b>	Increase/Decrease FY 2010 App. To FY 2011	
					Amount	%
Costs:						
Personnel	326,948	329,476	337,750	<b>326,375</b>	-3,101	-0.94%
Operating	242,977	349,440	221,711	<b>371,722</b>	22,282	6.38%
Capital/Leases	781,568	40,000	35,419	<b>150,000</b>	110,000	275.00%
<b>TOTAL</b>	<b>1,351,493</b>	<b>718,916</b>	<b>594,880</b>	<b>848,097</b>	129,181	17.97%
Revenue:						
Fees	1,351,493	718,916	594,880	<b>848,097</b>	129,181	17.97%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>1,351,493</b>	<b>718,916</b>	<b>594,880</b>	<b>848,097</b>	129,181	17.97%
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.
- To become self-sustaining in operations.
- Expand services to attract new corporate customers and increase based aircraft.
- Build additional corporate hangars to attract new jet aircraft owners to base at Winchester Regional Airport.

## BUDGET SUMMARY:

	FY 2009 Actual	FY 2010 Approved Budget	FY 2010 Estimated Budget	<b>FY 2011 Adopted Budget</b>	Increase/Decrease FY 2010 App. To FY 2011	
					Amount	%
<b>Costs:</b>						
Personnel	573,677	607,447	577,630	<b>607,447</b>	0	0.00%
Operating	1,427,843	2,295,150	1,604,933	<b>2,295,150</b>	0	0.00%
Capital/Leases	258,128	257,131	255,985	<b>257,131</b>	0	0.00%
<b>TOTAL</b>	<b>2,259,648</b>	<b>3,159,728</b>	<b>2,438,548</b>	<b>3,159,728</b>	0	0.00%
<b>Revenue:</b>						
Fees	2,178,073	3,134,588	2,406,621	<b>3,117,714</b>	-16,874	-0.54%
State/Federal	0	25,140	0	<b>25,140</b>	0	0.00%
Local	43,523	0	31,927	<b>16,874</b>	16,874	100.00%
<b>TOTAL</b>	<b>2,221,596</b>	<b>3,159,728</b>	<b>2,438,548</b>	<b>3,159,728</b>	0	0.00%
Full-time Positions	11	11	11	<b>11</b>	0	0.00%



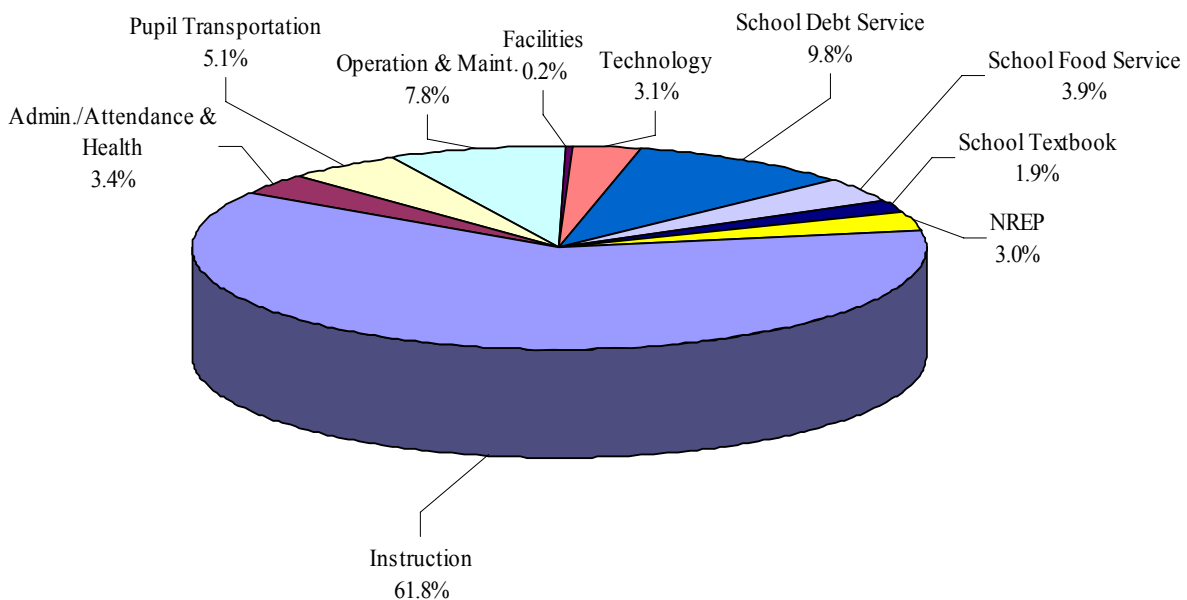
# School Funds



Millbrook High School  
Winchester, Virginia  
Opened in 2003

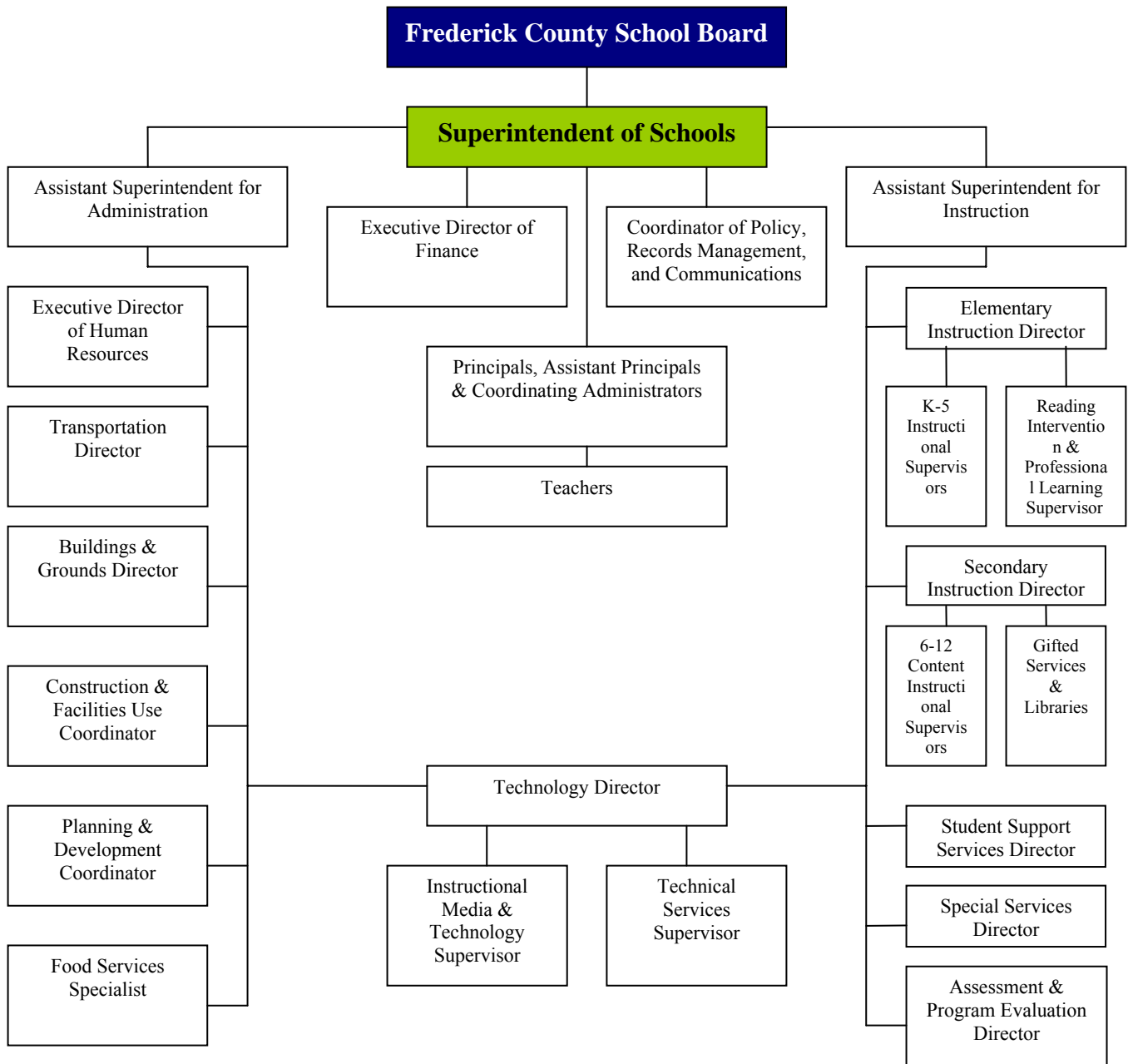
## Schools

	2009 Actual	2010 Budget	2011 Adopted Budget	Increase (Decrease) FY 2010 to FY 2011 Amount	%
Instruction	\$97,905,705	\$100,137,250	<b>\$93,790,117</b>	-\$6,347,133	-6.34%
Admin./Attendance & Health	5,187,030	5,355,293	<b>5,150,163</b>	-205,130	-3.83%
Pupil Transportation	7,685,409	8,221,718	<b>7,693,174</b>	-528,544	-6.43%
Operation & Maintenance	12,120,937	12,090,790	<b>11,845,472</b>	-245,318	-2.03%
Facilities	287,996	341,905	<b>329,073</b>	-12,832	-3.75%
Technology	5,244,748	5,004,604	<b>4,635,454</b>	-369,150	-7.38%
School Debt Service	14,656,454	15,315,613	<b>14,806,621</b>	-508,992	-3.32%
Transfers	621,194	0	<b>261,744</b>	261,744	100.00%
School Food Service	4,506,367	5,601,270	<b>5,955,697</b>	354,427	6.33%
School Textbook	496,693	2,253,886	<b>2,952,741</b>	698,855	31.01%
Trust Funds	10,223	1,100	<b>16,100</b>	15,000	1363.64%
School Capital Fund	562,926	0	<b>1,693,595</b>	1,693,595	100.00%
NREP Operating Fund	4,380,260	5,038,312	<b>4,489,140</b>	-549,172	-10.90%
NREP Textbook Fund	2,142	30,000	<b>45,000</b>	15,000	50.00%
<b>SCHOOL FUNDS</b>	<b>\$153,668,084</b>	<b>\$159,391,741</b>	<b>\$153,664,091</b>	<b>-\$5,727,650</b>	<b>-3.59%</b>



# Frederick County Public Schools

## 2010-2011 Organizational Chart



# SCHOOL INSTRUCTION

## DESCRIPTION:

The department of instruction is the primary and most significant component of the school budget. In addition to the division superintendent, the program of instruction is directed by the assistant superintendent for instruction and supervisory staff, principals and assistant principals of the respective schools and teachers in the areas of primary, elementary, intermediate, high school and adult instruction. The department of instruction includes regular education, special education for students with disabilities, gifted and talented education and career and technical education. The largest number of personnel is employed and directed through the instructional department. 13,161 students are expected to be enrolled in the Frederick County Public Schools for FY 2011.

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

The FY 2010 estimated budget is an increase of 7.7 full-time equivalent positions. These positions are limited since they are funded by American Recovery and Reinvestment Act of 2009 funds which will phase out in early 2012. To balance expenditures with available resources for FY 2011, instructional services are reduced by 7.0 full-time equivalent teaching positions compared to the FY 10 estimated budget. Average class sizes are increased at the elementary and high school levels. Retirement and health insurance personnel costs were reduced due to a change in employee benefit plans. Classroom funding for instructional supplies is reduced by 10%. Funding for high school sports program costs including transportation to competitions, supplies, equipment and dues are reduced. The 9<sup>th</sup> grade sports program is eliminated.

## 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:

- Created intervention resource teaching positions to strengthen and improve the problem-solving process at the elementary and middle school levels.

## BUDGET SUMMARY:

	FY 2009 Actual	FY 2010 Approved Budget	FY 2010 Estimated Budget	<b>FY 2011 Adopted Budget</b>	Increase/Decrease FY 2010 App. To FY 2011	
					Amount	%
Costs:						
Personnel	90,936,547	90,276,438	92,155,381	<b>84,632,529</b>	-5,643,909	-6.25%
Operating	6,695,023	9,665,152	9,123,869	<b>8,957,536</b>	-707,616	-7.32%
Capital/Leases	274,135	195,660	185,547	<b>200,052</b>	4,392	2.24%
<b>TOTAL</b>	<b>97,905,705</b>	<b>100,137,250</b>	<b>101,464,797</b>	<b>93,790,117</b>	-6,347,133	-6.34%
Revenue:						
Fees	473,379	625,484	527,998	<b>745,636</b>	120,152	19.21%
State/Federal	55,788,638	60,600,941	61,565,138	<b>54,374,165</b>	-6,226,776	-10.28%
Local	44,035,843	38,910,825	39,371,660	<b>38,670,316</b>	-240,509	-0.62%
<b>TOTAL</b>	<b>100,297,860</b>	<b>100,137,250</b>	<b>101,464,796</b>	<b>93,790,117</b>	-6,347,133	-6.34%
Full-time Positions	1,477.8	1,433.4	1,441.1	<b>1,434.1</b>	0.7	0.05%

# 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.

The change in position total reflects the reclassification of certain media positions and a gain of a part-time records specialist. Retirement and health insurance personnel costs were reduced due to a change in employee benefit plans.

## GOALS:

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

## CURRENT ACCOMPLISHMENTS:

- Implemented an on-line school payment method for parents, students, and staff for cafeteria meals and other school related fees.
- Assisted with the administration of over 5,000 H1N1 vaccinations for students and staff.

## BUDGET SUMMARY:

	FY 2009 Actual	FY 2010 Approved Budget	FY 2010 Estimated Budget	<b>FY 2011 Adopted Budget</b>	Increase/Decrease FY 2010 App. To FY 2011	
					Amount	%
Costs:						
Personnel	4,840,598	4,976,192	5,103,675	<b>4,760,952</b>	-215,240	-4.33%
Operating	345,717	361,101	354,855	<b>367,711</b>	6,610	1.83%
Capital/Leases	715	18,000	37,562	<b>21,500</b>	3,500	19.44%
<b>TOTAL</b>	<b>5,187,030</b>	<b>5,355,293</b>	<b>5,496,092</b>	<b>5,150,163</b>	-205,130	-3.83%
Revenue:						
Fees	37,503	0	0	<b>0</b>	0	0.00%
State/Federal	2,212,220	2,233,265	2,142,697	<b>2,005,359</b>	-227,906	-10.21%
Local	3,064,043	3,122,028	3,353,394	<b>3,144,804</b>	22,776	0.73%
<b>TOTAL</b>	<b>5,313,766</b>	<b>5,355,293</b>	<b>5,496,091</b>	<b>5,150,163</b>	-205,130	-3.83%
Full-time Positions	66.3	66.2	67.4	<b>67.4</b>	1.2	1.81%

# PUPIL TRANSPORTATION SERVICES

## DESCRIPTION:

The pupil transportation service provides transportation daily for almost all the students of Frederick County, including transportation in specially equipped vehicles for handicapped students. Additional responsibilities include transportation for approved field trips, athletic participation and other special transportation. This department is charged with recommending bus drivers and substitute bus drivers to the division superintendent and school board. Laws and guidelines of the Virginia Board of Education in the employment of bus drivers and assistant bus drivers must be followed. All drivers must pass a driving test through the Virginia Division of Motor Vehicles. This department is also charged with the employment of qualified garage employees, including mechanics, state inspection personnel and persons qualified to assist in the overall maintenance of more than 200 buses and other vehicles. An important role of the transportation department is the development of bus routes to cover the entire road system of Frederick County. This department is charged with encouraging and promoting safety practices of bus drivers in the operation of vehicles on the highways and roads of the county.

The FY 2010 adjusted budget includes 2.0 new special education bus aides funded by ARRA that are continued positions in FY 2011. To balance expenditures with available revenues for FY 2011, transportation staff was reduced by two bus drivers. Retirement and health insurance personnel costs were reduced due to a change in employee benefit plans.

## GOALS:

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

## CURRENT ACCOMPLISHMENTS:

- Bus fleet amassed almost 2.4 million miles over the year, traveling an average of more than 12,800 miles per day, completing more than 700 routes with 177 routed regular and special education school buses.
- Provided transportation for more than 1,450 instructional field trips and extra-curricular activities.

## BUDGET SUMMARY:

	FY 2009 Actual	FY 2010 Approved Budget	FY 2010 Estimated Budget	<b>FY 2011 Adopted Budget</b>	Increase/Decrease FY 2010 App. To FY 2011	
					Amount	%
Costs:						
Personnel	5,696,870	6,081,499	6,256,777	<b>5,803,674</b>	-277,825	-4.57%
Operating	1,079,512	1,620,219	1,268,985	<b>1,469,500</b>	-150,719	-9.30%
Capital/Leases	909,027	520,000	808,860	<b>420,000</b>	-100,000	-19.23%
<b>TOTAL</b>	<b>7,685,409</b>	<b>8,221,718</b>	<b>8,334,622</b>	<b>7,693,174</b>	<b>-528,544</b>	<b>-6.43%</b>
Revenue:						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	3,277,755	3,350,602	3,173,194	<b>2,995,551</b>	-355,051	-10.60%
Local	4,595,433	4,871,116	5,161,428	<b>4,697,623</b>	-173,493	-3.56%
<b>TOTAL</b>	<b>7,873,188</b>	<b>8,221,718</b>	<b>8,334,622</b>	<b>7,693,174</b>	<b>-528,544</b>	<b>-6.43%</b>
Full-time Positions	215.3	213.7	215.7	<b>213.7</b>	0.0	0.00%

# OPERATION & MAINTENANCE SERVICES

**DESCRIPTION:**

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

Maintenance of the school division's facilities includes the repair and replacement of equipment as well as contracted services on buildings and grounds.

This department is charged with the maintenance of buildings, such as keeping in operation electrical machinery, replacing windows, replacing or installing new cabinets, overseeing the proper functions of heating and air conditioning equipment, the monitoring of all wastewater systems and many other tasks. This department includes full-time county-wide maintenance employees, whose skills and training have provided extensive savings of tax dollars through preventive maintenance and repairs of damaged or malfunctioning equipment. Building custodians are included in this category. These individuals are responsible for the daily upkeep of the building and first line maintenance.

To balance expenditures with available revenues for FY 2011, funding for a service vehicle is eliminated. One-time funding from FY 2010 for maintenance projects are also eliminated for FY 2011. A gain of grounds maintenance specialist position is made possible by restructuring the clerk of the works positions from the School Construction Fund. Furthermore, full-time equivalent positions for this department grew in custodial and maintenance services.

**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:**

- Replaced roof at Armel Elementary School.
- Assisted with opening of Greenwood Elementary School and relocated furniture and equipment from Robinson and Smithfield campuses into the new use of Senseny Road School as NREP and Headstart site.
- Certified several sites for the Energy Star program.

**BUDGET SUMMARY:**

	FY 2009 Actual	FY 2010 Approved Budget	FY 2010 Estimated Budget	<b>FY 2011 Adopted Budget</b>	Increase/Decrease FY 2010 App. To FY 2011	
					Amount	%
Costs:						
Personnel	5,830,930	5,949,902	6,069,577	<b>5,992,771</b>	42,869	0.72%
Operating	5,072,335	5,937,188	6,046,049	<b>5,707,001</b>	-230,187	-3.88%
Capital/Leases	1,217,672	203,700	797,653	<b>145,700</b>	-58,000	-28.47%
<b>TOTAL</b>	<b>12,120,937</b>	<b>12,090,790</b>	<b>12,913,279</b>	<b>11,845,472</b>	<b>-245,318</b>	<b>-2.03%</b>
Revenue:						
Fees	400,734	383,891	386,242	<b>401,375</b>	17,484	4.55%
State/Federal	5,169,467	5,170,452	5,153,460	<b>4,612,365</b>	-558,087	-10.79%
Local	6,846,891	6,536,447	7,373,577	<b>6,831,732</b>	295,285	4.52%
<b>TOTAL</b>	<b>12,417,092</b>	<b>12,090,790</b>	<b>12,913,279</b>	<b>11,845,472</b>	<b>-245,318</b>	<b>-2.03%</b>
Full-time Positions	125.2	121.2	123.6	<b>124.6</b>	3.4	2.81%

# 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 2009 Actual	FY 2010 Approved Budget	FY 2010 Estimated Budget	FY 2011 Adopted Budget	Increase/Decrease FY 2010 App. To FY 2011	
					Amount	%
Costs:						
Personnel	244,741	247,405	247,405	<b>234,073</b>	-13,332	-5.39%
Operating	43,255	94,500	100,020	<b>95,000</b>	500	0.53%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>287,996</b>	<b>341,905</b>	<b>347,425</b>	<b>329,073</b>	-12,832	-3.75%
Revenue:						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	122,828	136,156	129,085	<b>128,134</b>	-8,022	-5.89%
Local	172,205	205,749	218,340	<b>200,939</b>	-4,810	-2.34%
<b>TOTAL</b>	<b>295,033</b>	<b>341,905</b>	<b>347,425</b>	<b>329,073</b>	-12,832	-3.75%
Full-time Positions	2.5	2.5	2.5	<b>2.5</b>	0.0	0.00%



# TECHNOLOGY

## DESCRIPTION:

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

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

The school board approved Six Year Technology Plan is used to plan and budget for expenditures related to technology. This plan parallels the Virginia Department of Education – Technology Plan for Virginia to assure alliance with state projects and initiatives.

To balance expenditures with available revenues for FY 2011, funding for replacement technology equipment was reduced. Retirement and health insurance personnel costs were reduced due to a change in employee benefit plans. Positions for this department grew due to a reclassification of instructional positions to technology.

## GOALS:

- To ensure that all schools have access to integrated services across high-speed network/networks that are sufficiently supported to ensure reliable, ongoing operations.
- To identify and deliver effective technology training to assist teachers in helping students achieve high academic standards while providing leadership in the utilization of learning technologies.

## BUDGET SUMMARY:

	FY 2009 Actual	FY 2010 Approved Budget	FY 2010 Estimated Budget	<b>FY 2011 Adopted Budget</b>	Increase/Decrease FY 2010 App. To FY 2011	
					Amount	%
Costs:						
Personnel	3,391,452	3,423,241	3,416,929	<b>3,298,143</b>	-125,098	-3.65%
Operating	935,817	741,763	1,142,076	<b>597,711</b>	-144,052	-19.42%
Capital/Leases	917,479	839,600	812,778	<b>739,600</b>	-100,000	-11.91%
<b>TOTAL</b>	<b>5,244,748</b>	<b>5,004,604</b>	<b>5,371,783</b>	<b>4,635,454</b>	<b>-369,150</b>	<b>-7.38%</b>
Revenue:						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	2,236,836	2,013,101	2,016,001	<b>1,804,943</b>	-208,158	-10.34%
Local	3,136,058	2,991,503	3,355,782	<b>2,830,511</b>	-160,992	-5.38%
<b>TOTAL</b>	<b>5,372,894</b>	<b>5,004,604</b>	<b>5,371,783</b>	<b>4,635,454</b>	<b>-369,150</b>	<b>-7.38%</b>
Full-time Positions	42.9	41.9	43.2	<b>43.2</b>	1.3	3.10%

# 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.

For FY 2011, state funding for this fund was eliminated. Reduced interest and principal payments on outstanding debt allowed for level funding from the county government even though state revenues were eliminated.

## GOALS:

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

## BUDGET SUMMARY:

	FY 2009 Actual	FY 2010 Approved Budget	FY 2010 Estimated Budget	FY 2011 Adopted Budget	Increase/Decrease FY 2010 App. To FY 2011	
					Amount	%
<b>Costs:</b>						
Personnel	0	0	0	0	0	0.00%
Operating	14,656,454	15,315,613	15,315,613	14,806,621	643,376	4.38%
Capital/Leases	0	0	0	0	0	0.00%
<b>TOTAL</b>	<b>14,656,454</b>	<b>15,315,613</b>	<b>15,315,613</b>	<b>14,806,621</b>	<b>643,376</b>	<b>4.38%</b>
<b>Revenue:</b>						
Fees	0	0	0	0	0	0.00%
State/Federal	1,751,602	687,033	687,033	0	-1,391,049	-66.94%
Local	12,924,295	14,628,580	14,628,580	14,806,621	2,034,425	16.15%
<b>TOTAL</b>	<b>14,675,897</b>	<b>15,315,613</b>	<b>15,315,613</b>	<b>14,806,621</b>	<b>643,376</b>	<b>4.38%</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.

The 2010 General Assembly's adopted budget for FY 2011 reinstated state textbook funds and the required local match for textbook purchases. During FY 2010, state textbook funds could be used for any public education expense and did not require a local funding match.

## GOALS:

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

## BUDGET SUMMARY:

	FY 2009 Actual	FY 2010 Approved Budget	FY 2010 Estimated Budget	<b>FY 2011 Adopted Budget</b>	Increase/Decrease FY 2010 App. To FY 2011	
					Amount	%
<b>Costs:</b>						
Personnel	0	0	0	<b>0</b>	0	0.00%
Operating	621,194	0	0	<b>261,744</b>	261,744	100.00%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>621,194</b>	<b>0</b>	<b>0</b>	<b>261,744</b>	<b>261,744</b>	<b>100.00%</b>
<b>Revenue:</b>						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	621,194	0	0	<b>261,744</b>	261,744	100.00%
<b>TOTAL</b>	<b>621,194</b>	<b>0</b>	<b>0</b>	<b>261,744</b>	<b>261,744</b>	<b>100.00%</b>
 Full-time Positions	 0	 0	 0	 <b>0</b>	 0	 0.00%

# SCHOOL FOOD SERVICE

## DESCRIPTION:

The County public school system operates a school food service that provides approximately 1.9 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 primarily by the federal school lunch program and from daily charges for lunches and milk.

For FY 2011, there is no increase to full breakfast and lunch meal prices.

## GOALS:

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

## CURRENT ACCOMPLISHMENTS:

- Served about 1.8 million meals including breakfasts and lunches.

## BUDGET SUMMARY:

	FY 2009 Actual	FY 2010 Approved Budget	FY 2010 Estimated Budget	<b>FY 2011 Adopted Budget</b>	Increase/Decrease FY 2010 App. To FY 2011	
					Amount	%
Costs:						
Personnel	2,393,979	2,455,912	2,455,912	<b>2,355,565</b>	-100,347	-4.09%
Operating	2,075,880	2,419,195	2,419,195	<b>2,346,206</b>	-72,989	-3.02%
Capital/Leases	36,508	726,163	726,163	<b>1,253,926</b>	527,763	72.68%
<b>TOTAL</b>	<b>4,506,367</b>	<b>5,601,270</b>	<b>5,601,270</b>	<b>5,955,697</b>	354,427	6.33%
Revenue:						
Fees	2,991,873	3,180,731	3,180,731	<b>2,830,862</b>	-349,869	-11.00%
State/Federal	1,690,239	1,739,376	1,739,376	<b>1,993,958</b>	254,582	14.64%
Local	0	681,163	681,163	<b>1,130,877</b>	449,714	66.02%
<b>TOTAL</b>	<b>4,682,112</b>	<b>5,601,270</b>	<b>5,601,270</b>	<b>5,955,697</b>	354,427	6.33%
Full-time Positions	103	97.1	97.2	<b>97.2</b>	0.1	0.10%

# SCHOOL TEXTBOOK

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## DESCRIPTION:

The Frederick County School Board operates a textbook fund that provides basic texts and other materials for students in grades K-12.

As a result of the 1994 General Assembly session, textbooks are provided free of charge to all students. Disbursements for textbooks are determined by an adoption schedule set by the Virginia State Department of Education. Based on the adoption schedule, total disbursements for textbooks can vary from one year to the next.

The 2010 General Assembly's adopted budget for FY 2011 reinstated state funds and required local match for textbook purchases as indicated by the textbook adoption schedule.

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## GOALS:

- To provide textbooks to all students.

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## BUDGET SUMMARY:

	FY 2009 Actual	FY 2010 Approved Budget	FY 2010 Estimated Budget	<b>FY 2011 Adopted Budget</b>	Increase/Decrease FY 2010 App. To FY 2011	
					Amount	%
Costs:						
Personnel	39,117	32,488	32,488	<b>33,072</b>	584	1.80%
Operating	457,576	2,221,398	2,221,398	<b>2,919,669</b>	698,271	31.43%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>496,693</b>	<b>2,253,886</b>	<b>2,253,886</b>	<b>2,952,741</b>	<b>698,855</b>	<b>31.01%</b>
Revenue:						
Fees	48,148	63,500	63,500	<b>33,500</b>	-30,000	-47.24%
State/Federal	893,177	0	0	<b>424,166</b>	424,166	100.00%
Local	621,367	2,190,386	2,190,386	<b>2,495,075</b>	304,689	13.91%
<b>TOTAL</b>	<b>1,562,692</b>	<b>2,253,886</b>	<b>2,253,886</b>	<b>2,952,741</b>	<b>698,855</b>	<b>31.01%</b>
Full-time Positions	0.5	0.5	0.5	<b>0.5</b>	0.0	0.00%

# SCHOOL TRUST FUNDS

## DESCRIPTION:

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

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

The Frederick County School Board, as trustee of the Armstrong Trust Fund established in 1980, provides college scholarship awards for a deserving student graduatin 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 2009 Actual	FY 2010 Approved Budget	FY 2010 Estimated Budget	<b>FY 2011 Adopted Budget</b>	Increase/Decrease FY 2010 App. To FY 2011	
					Amount	%
<b>Costs:</b>						
Personnel	0	0	0	<b>0</b>	0	0.00%
Operating	10,223	1,100	16,100	<b>16,100</b>	15,000	1363.64%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>10,223</b>	<b>1,100</b>	<b>16,100</b>	<b>16,100</b>	<b>15,000</b>	<b>1363.64%</b>
<b>Revenue:</b>						
Fees	-41,954	1,100	16,100	<b>16,100</b>	15,000	1363.64%
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>-41,954</b>	<b>1,100</b>	<b>16,100</b>	<b>16,100</b>	<b>15,000</b>	<b>1363.64%</b>
 Full-time Positions	 0	 0	 0	 <b>0</b>	 0	 0.00%

# NREP OPERATING FUND

## DESCRIPTION:

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

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

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

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

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

A restructuring of the program lead to the reduction of 5.6 full-time equivalent positions for FY 2011 – teachers, speech therapy and instructional aides.

## GOALS:

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

## BUDGET SUMMARY:

	FY 2009 Actual	FY 2010 Approved Budget	FY 2010 Estimated Budget	FY 2011 Adopted Budget	Increase/Decrease FY 2010 App. To FY 2011	
					Amount	%
<b>Costs:</b>						
Personnel	3,615,566	3,677,075	3,662,902	<b>3,249,555</b>	-427,520	-11.63%
Operating	705,045	872,370	870,609	<b>852,846</b>	-19,524	-2.24%
Capital/Leases	59,649	488,867	504,801	<b>386,739</b>	-102,128	-20.89%
<b>TOTAL</b>	<b>4,380,260</b>	<b>5,038,312</b>	<b>5,038,312</b>	<b>4,489,140</b>	<b>-549,172</b>	<b>-10.90%</b>
<b>Revenue:</b>						
Fees	4,149,521	4,577,516	4,561,582	<b>4,130,472</b>	-447,044	-9.77%
State/Federal	26,000	26,000	26,000	<b>26,000</b>	0	0.00%
Local	0	434,796	450,730	<b>332,668</b>	-102,128	-23.49%
<b>TOTAL</b>	<b>4,175,521</b>	<b>5,038,312</b>	<b>5,038,312</b>	<b>4,489,140</b>	<b>-549,172</b>	<b>-10.90%</b>
Full-time Positions	80.6	70.6	70.5	<b>64.9</b>	-5.7	-8.07%

# 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 2009 Actual	FY 2010 Approved Budget	FY 2010 Estimated Budget	<b>FY 2011 Adopted Budget</b>	Increase/Decrease FY 2010 App. To FY 2011	
					Amount	%
Costs:						
Personnel	0	0	0	<b>0</b>	0	0.00%
Operating	2,142	30,000	30,000	<b>45,000</b>	15,000	50.00%
Capital/Leases	0	0	0	<b>0</b>	0	0.00%
<b>TOTAL</b>	<b>2,142</b>	<b>30,000</b>	<b>30,000</b>	<b>45,000</b>	<b>15,000</b>	<b>50.00%</b>
Revenue:						
Fees	0	0	0	<b>0</b>	0	0.00%
State/Federal	0	0	0	<b>0</b>	0	0.00%
Local	10,764	30,000	30,000	<b>45,000</b>	15,000	50.00%
<b>TOTAL</b>	<b>10,764</b>	<b>30,000</b>	<b>30,000</b>	<b>45,000</b>	<b>15,000</b>	<b>50.00%</b>
Full-time Positions	0	0	0	<b>0</b>	0	0.00%



# Capital Funds



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

**CAPITAL IMPROVEMENT PLAN  
FREDERICK COUNTY  
2010-2011**

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 24, 2010.

The CIP is updated annually. Projects are removed from the plan as they are completed or as priorities change. The plan is intended to assist the Board of Supervisors in preparation of the county budget. In addition to determining priorities for capital expenditures, the county must also ensure that projects contained within the CIP conform to the Comprehensive Policy Plan. Specifically, the projects are reviewed with considerations regarding health, safety, and the general welfare of the public. When the CIP is adopted, it becomes a component of 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 Committee (CPPC), a committee of the Planning Commission. The CPPC meets with department representatives regarding expenditure requests to determine a recommended priority for the various projects. 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**

	2010-11	2011-12	2012-13	2013-14	2014-15	County Contrib.	Total Cost
<b>Public Schools</b>							
Transportation Facility	19,000,000	2,100,000				21,100,000	21,100,000
Fred. Co. Middle School Replacement	1,700,000	13,500,000	16,500,000	2,292,000		33,992,000	33,992,000
Fourth High School	6,000,000	1,500,000	21,000,000	23,500,000	3,250,000	55,250,000	55,250,000
R. E. Aylor Middle Renovation		7,975,000	7,725,000	3,375,000	2,925,000	22,000,000	22,000,000
Apple Pie Elem. Phase 2 Renovation						TBD	TBD
James Wood High Renovation						TBD	TBD
Bass Hoover Elem. Phase 2 Renov.						TBD	TBD
Fifth Middle School (D)				1,200,000	1,200,000	33,992,000	33,992,000
FCPS Office Expansion Phase 1 & 2					500,000	14,510,000	14,510,000
Elementary School #12 (D)					2,400,000	23,200,000	23,200,000
Elementary School #13 (D)						23,200,000	23,200,000
<b>Total Public Schools</b>	<b>32,700,000</b>	<b>26,575,000</b>	<b>63,225,000</b>	<b>49,867,000</b>	<b>20,425,000</b>	<b>227,244,000</b>	<b>227,244,000</b>
<b>Parks and Recreation</b>							
Indoor Aquatic Facility	15,163,000					15,163,000	15,163,000
Baseball Field Lighting	1,252,498					1,252,498	1,252,498
Park Land Western County					3,367,728	3,367,728	3,367,728
Park Land Eastern County					4,490,510	4,490,510	4,490,510
Water Slide/Spray Grounds					1,251,208	1,251,208	1,251,208
Soccer/Multi Use Fields – Sherando					1,121,998	1,121,998	1,121,998
Access Road w/Parking/Trails-Sherando					1,540,626	1,540,626	1,540,626
Maintenance Compound – Sherando					374,310	374,310	374,310
Open Play Areas – Clearbrook					478,565	478,565	478,565
Lake/Trails/Parking/2 Fields-Sherando					1,360,610	1,360,610	1,360,610
Skateboard Park – Sherando					513,089	513,089	513,089
Softball Complex – Sherando					671,062	671,062	671,062
Tennis/Basketball Complex – Clearbrook					526,355	526,355	526,355
Picnic Areas – Sherando					804,243	804,243	804,243
Shelter/Stage – Clearbrook					508,402	508,402	508,402
Multi-Generational Center					8,802,605	8,802,605	8,802,605
Community Parks (5)					1,347,153	1,347,153	1,347,153
Neighborhood Parks (3)					336,788	336,788	336,788
District Parks (Northeast and Southwest)					7,858,238	7,858,238	7,858,238
<b>Total Parks and Recreation</b>	<b>16,415,498</b>				<b>35,353,490</b>	<b>51,768,988</b>	<b>51,768,988</b>
<b>Regional Library</b>							
Bowman Parking Lot/Sidewalk	258,028					258,028	258,028
Gainesboro Branch		202,516	1,989,180			2,191,696	2,191,696
Senseny/Greenwood Branch						N/A	N/A
Route 522 Branch						N/A	N/A
<b>Total Regional Library</b>	<b>258,028</b>	<b>202,516</b>	<b>1,989,180</b>			<b>2,449,724</b>	<b>2,449,724</b>
<b>Transportation</b>							
Route 37 Engineering & Cons. (E)	300,000,000					300,000,000	300,000,000
I-81 Exit 307 Relocation (E)						60,000,000	60,000,000
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)						22,800,000	22,800,000
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
Renaissance Drive (E)						2,000,000	2,000,000
Senseny Road Bike & Pedestrian (E)	150,000	150,000	150,000	1,550,000		2,000,000	2,000,000
Revenue Sharing (E)	500,000	500,000	500,000	500,000	500,000	3,000,000	3,000,000
Eastern Road Plan Improvements						TBD	TBD
<b>Total Transportation</b>	<b>300,650,000</b>	<b>650,000</b>	<b>650,000</b>	<b>2,050,000</b>	<b>500,000</b>	<b>497,450,000</b>	<b>497,450,000</b>
<b>Winchester Airport</b>							
Rehab R/W/Upgrade Airfield (A,B)	10,000,000					200,000	10,000,000
Land Acquisition, Parcel 50 (A,B)		225,000				4,500	225,000
Land Acquisition Parcels 51, 52 (A,B)		295,000				5,900	295,000
Design T/W Reloc Sec 1 (A,B)		200,000				4,000	200,000
Land Acquisition, Parcel 54 (A,B)			315,790			6,316	315,790
Construct T/W Reloc Sec 1 (A,D)			3,684,210			73,684	3,684,210
Land Acquisition, Parcel 67 (A,B)				263,158		10,526	263,158
Land Acquisition, Parcels 64,65 (A,B)					526,316	5,263	526,316
<b>Total Airport</b>	<b>10,000,000</b>	<b>720,000</b>	<b>4,000,000</b>	<b>263,158</b>	<b>526,316</b>	<b>310,189</b>	<b>15,509,474</b>

	2010-11	2011-12	2012-13	2013-14	2014-15	County Contrib.	Total Cost
<b>County Administration</b>							
Relocation of Gainesboro Site	3,000	449,625				452,625	452,625
Relocation/Expansion Gore Site		12,000	425,150			437,150	437,150
General Gov. Capital Expenditures (E)	200,000	200,000	200,000	200,000	200,000	1,000,000	1,000,000
<b>Total County Administration</b>	203,000	661,625	625,150	200,000	200,000	1,889,775	1,889,775
<b>Fire and Rescue</b>							
Fire & Rescue Station #22	400,000	1,500,000	1,500,000			3,400,000	3,400,000
Fire & Rescue Station #22 Apparatus		100,000	700,000			800,000	800,000
Station #15 (Round Hill) Relocation	494,000	3,787,696				4,281,696	4,281,696
Station #13 (Clear Brook) Relocation	33,000	213,000	4,275,000			4,521,000	4,521,000
Station #23 (Crosspointe) New Facility		550,000	1,250,000	1,000,000		2,800,000	2,800,000
Regional Training Center (D)		75,000	1,250,000	10,000,000	6,500,000	1,075,000	29,075,000
Fire & Rescue Capital Equipment (E)	200,000	200,000	200,000	200,000	200,000	1,000,000	1,000,000
<b>Total Fire and Rescue</b>	1,127,000	6,425,696	9,175,000	11,200,000	6,700,000	17,877,696	45,877,696
<b>Total</b>	361,353,526	35,234,837	79,664,330	63,580,158	63,704,806	798,990,372	<b>842,189,657</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 = Partial funding anticipated through development and revenue sources

A brief description of the items included on the above chart for FY 2010-2011 are presented as follows:

**Transportation Facility:** This project involves the construction 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.

**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 between Route 50 West and Route 522 North in the area of Hayfield Road. It will contain approximately 166,000 square feet of floor area and be located on approximately 35 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.

**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 80 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 2013 is projected to be 4,250.

**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. There are no indoor public pools in Frederick County. By constructing the indoor pool, it would permit the 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. The construction of this project will provide a facility to offer year round recreational programming for the residents of Frederick County and provide a facility for competitive scholastic programs.

**Baseball Field Lighting Upgrade:** This project involves upgrading the lighting at both Clearbrook and Sherando Parks Baseball Facilities. The upgrade would involve the removal of the existing fixtures and wooden poles and

their replacement with fixtures that meet Little League International Standards on all little league fields. This project will provide recreational opportunities for the Clearbrook Park and Sherando Park service area which includes all county residents. Park visitation at the two district parks exceeds 425,000 annually and is growing..

**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.

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

**Senseny Road Bicycle and Pedestrian Improvements:** This project will construct bicycle and pedestrian improvements along Senseny Road from Greenwood Road to the I-81 crossover. This project will improve pedestrian safety along a corridor surrounded by residential development.

**Revenue Sharing:** This project is intended to prepare the county for future revenue sharing applications that may or may not include developer contributions.

**Rehab Runway 14/32, Upgrade Airfield Lighting Design:** This design project involves the rehabilitation of runway 14-32 to renew the life of the existing pavement. Also included is an upgrade to the runway lighting comprised of new high intensity runway lights and the installation of a new four box PAPI, which provides a greater accuracy for pilots on final approach to the runway.

**Gainesboro Convenience Site Relocation:** This project consists of the relocation of the Gainesboro citizens' convenience site to property located within the Gainesboro community. A fenced, accessible two-acre site will be constructed along North Frederick Pike in close proximity to the existing site on Old Gainesboro Road. This project will require several months to complete and include fencing, earthwork, a retaining wall, electric, lighting, paving, and landscaping.

**General Government Capital Expenditures:** This new project consists of a revolving fund in the amount of \$1,000,000 for the benefit of General Government Capital Expenditures. It is the intention of this capital expenditure fund to be for the purpose of purchasing capital equipment for governmental agencies and to allow for improvements to general government facilities. Such expenditures may be less than the established \$100,000 departmental threshold. It was determined that the inclusion of such a project would be beneficial in ensuring that this significant capital expense is identified in the county's capital planning and budget process. This project is for the benefit of the County Governmental Entities participating in the CIP but does not include individual Volunteer Fire and Rescue Companies. The inclusion of the capital expenditure fund will enable the county to meet the requirements of the Code of Virginia regarding the collection and disbursement of cash proffers accepted on behalf of governmental entities.

**Fire & Rescue Station #22/Annex Facilities:** This project consists of the construction of a two bay Fire and Rescue Station with satellite Sheriff's office and county office space for the Treasurer's Office, the Commissioner of the Revenue's Office and a Board of Supervisor office with meeting room. The station will be located in the area of Fairfax Pike east of White Oak Road to provide service for the heavy growth area east of Stephens City. An approximate three acre site will be needed to accommodate this facility. The fire station will be approximately a 10,000 square foot facility to house an engine and ambulance. The development of satellite offices along major transportation networks and in areas of dense population will provide ease of access for citizens and will improve

services to the county. 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.

**Round Hill Fire Station (#15) Relocation:** This project includes the relocation and building of a 22,000 square foot facility to accommodate ten or more pieces of emergency equipment and to house living and sleeping areas for staff. A community center of approximately 10,000 square feet, with a capacity of 400 people, is also planned. The existing facility serving the Round Hill area is 50+ years old and not large enough to accommodate the equipment needed to serve the commercial growth in the Round Hill community.

**Clearbrook Fire Station (#13) Relocation:** At the present time, the Clearbrook Volunteer Fire and Rescue has outgrown the existing building with the equipment on hand, the call volume, the staffing of 24 hour personnel, and the traffic at the existing location. The new facility is proposed to be located on Route 11, 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.

**Fire & Rescue Capital Equipment:** This new project consists of a revolving fund in the amount of \$1,000,000 for the benefit of Fire and Rescue services. It is the intention of this capital expenditure fund to be for the purpose of purchasing additional and replacement capital equipment, fire and rescue vehicles, and equipment. It was determined that the inclusion of such a project would be beneficial in ensuring that this significant capital expense is identified in the county's capital planning and budget process. The inclusion of this capital expenditure fund for the purpose of purchasing additional and replacement capital equipment, fire and rescue vehicles and equipment will enable the county to meet the requirements of the Code of Virginia with regards to the collection and disbursement of cash proffers on behalf of the fire and rescue companies.

These above items are just recommendations made through the Capital Improvements Plan adopted by the Board of Supervisors on February 24, 2010. There is no impact to the operating budget regarding these projects because they are recommended and not officially approved during the budget process.

A capital expenditure is defined as an expenditure for the acquisition of capital assets. The county has no dollar threshold on capital expenditures. Several capital expenses have been funded for FY 2009-2010 and have been included in each separate fund.

No capital items were submitted or requested for the General Fund due to serious constraints on revenue sources. The only items included in the capital/lease line items for the General Fund are office equipment leases and building leases.

A summary of any funded capital expenses are as follows:

**General Fund:**

\$136,519	Capital leases for office/miscellaneous equipment
<u>249,463</u>	Building leases
\$385,982	

**Regional Jail Fund:**

\$12,000	Replacement of two Digital Video Recorders – security equipment
<u>12,532</u>	Office equipment leases
\$24,532	

**Landfill Fund:**

\$2,500	Communications equipment
5,000	Integrated Technology Equipment
5,000	Miscellaneous tools
40,000	Miscellaneous equipment rental
675,000	New Trash Compactor with CAES System – The current compactor unit was purchased with a guaranteed buy back after five years or 10,000 hours. The five year mark will be met this year. The trash compactor is one of the primary pieces of equipment used at the facility for waste handling and needs to be in good repair at all times. The new unit will be priced with a CAES system that will allow the operator to have better monitoring control for waste placement and compaction. This system will allow the operator to maintain elevations and locate where special wastes are placed in the fill area.
1,000,000	Complete Closure of Ten Acres MSW Landfill – This project consists of the closure of approximately ten acres of MSW slope closure along with rough grading of a new CDD cell. These projects have been combined to realize a savings in material handling. The project will consist of development of approximately ten acres of CDD cell including a large diversion ditch to direct surface water around the new cell, and capping of approximately ten acres of side slopes on the MSW landfill. This project is currently in the bidding process and is expected to be completed by May 2011. This project will assist the facility in maintaining compliance with numerous environmental regulations ranging from housekeeping to required closure timelines.
300,000	Leach ate Collection Media for Future Cell Development – The material needed is an inert stone that is not available at the local rock quarries. The stone has to be hauled in from a source outside the local area. To ensure that the material is suitable for landfill cell construction and due to the length of time required to haul the quantities of material needed. Frederick County provides this material for contractors during new cell construction. A contract typically is issued for the purchase of this material allowing ample time for delivery of the material to the facility.
300,000	Permit 40 Storm water Infiltration Repairs – This project consists of infiltration repairs in the old closed out permit 40 area. These repairs are necessary to reduce the amount of infiltration and reduce the volume of liquid that is treated as leachate. This repair will ultimately reduce the overall costs of leachate management and disposal. In addition, by reducing the volume of liquid, it will be easier to meet and maintain compliance with disposal requirements set by the Opequon Water Reclamation Facility.
45,000	Remote Data Terminal for Scales – The remote terminal will allow approved vehicles to enter the facility without the direct assistance of a scale attendant. This will allow the scale attendant to focus on outbound traffic, assisting the general public with landfill rules and regulations along with answering the telephone. The addition of the new truck scales in 2009 has required two attendants to run the scales during high volume days. This new remote terminal will allow for only one attendant to handle all vehicle traffic across the truck scales.
500,000	Depreciation of Equipment
<u>\$2,872,500</u>	

**Division of Court Services Fund:**

\$5,000	Office equipment leases
<u>22,700</u>	Building leases
\$27,700	

**Shawneeland Sanitary District Fund:**

\$150,000	Construction of new Mail House
<u>150,000</u>	

**Airport Operating Fund:**

\$257,131	Building and equipment leases
<u>257,131</u>	

**School Funds:**

\$3,167,517	School Operating/School Food Service/NREP Operating Fund Capital Expenses
	Capital outlay expenditure appropriations for FY 2011 are primarily for new and replacement furniture and equipment for instruction, administration, technology, NREP, food service and operations, and maintenance including computer hardware, computer software, heavy equipment, etc. Pupil transportation capital outlay is for replacement special education school buses. All operating capital outlay appropriation is not considered significant non-routine capital expenditures – rather they are routine expenditures to continue operations of the school division.
1,693,595	School Capital Fund
	Capital outlay expenditure appropriations for FY 2011 for the School Capital Fund are for the replacement/repair of a middle school roof, upgrade to wastewater treatment facility at an elementary school, and purchase of replacement school buses. The capital outlay appropriation is not considered significant non-routine capital expenditures – rather they are routine expenditures to continue operations of the school division.
<u>\$4,861,112</u>	

**Total Capital/Leases for all Funds:****\$8,578,957**

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.

For FY 2011, funds are made available to the School Capital Projects Fund through a transfer from the School Debt Service Fund. Reduced expenditures in the School Debt Service Fund due to a one-time re-financing credit and decreased interest and principal payments on outstanding debt allowed for the transfer of \$1.7 million for school capital projects. Projects planned for this fund in FY 2011 include roof replacement for Frederick County Middle School, waste-water treatment facility upgrade for Indian Hollow Elementary School, school bus replacements, and other capital projects needed.

## GOALS:

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

## BUDGET SUMMARY:

	FY 2009 Actual	FY 2009 Approved Budget	FY 2010 Estimated Budget	FY 2011 Adopted Budget	Increase/Decrease	
					FY 2010 App. To FY 2011 Amount	%
<b>Costs:</b>						
Personnel	0	0	0	0	0	0.00%
Operating	5,083	0	156,433	0	0	0.00%
Capital/Leases	557,843	0	160,436	<b>1,693,595</b>	1,693,595	100.00%
<b>TOTAL</b>	<b>562,926</b>	<b>0</b>	<b>316,869</b>	<b>1,693,595</b>	1,693,595	100.00%
<b>Revenue:</b>						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	0	0	316,869	<b>1,693,595</b>	1,693,595	100.00%
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>316,869</b>	<b>1,693,595</b>	1,693,595	100.00%
 Full-time Positions	 0	 0	 0	 0	 0	 0.00%

# AIRPORT CAPITAL OUTLAY

9500

**DESCRIPTION:**

No projects are budgeted for FY 2010-2011. The Airport is seeking federal and state funds for capital projects. If this funding is secured, a budget amendment will need to be approved by the Board of Supervisors to appropriate the funds.

**GOALS:**

- Provide a safe, efficient, all weather facility to meet current and future demands for air transportation.

**BUDGET SUMMARY:**

	FY 2009 Actual	FY 2010 Approved Budget	FY 2010 Estimated Budget	FY 2011 Adopted Budget	Increase/Decrease FY 2010 App. To FY 2011	
					Amount	%
<b>Costs:</b>						
Personnel	0	0	0	0	0	0.00%
Operating	19,443	0	65,000	0	0	0.00%
Capital/Leases	881,383	24,000	2,255,922	0	-24,000	-100.00%
<b>TOTAL</b>	900,826	24,000	2,320,922	0	-24,000	-100.00%
<b>Revenue:</b>						
Fees	0	0	0	0	0	0.00%
State/Federal	913,419	0	2,158,443	0	0	0.00%
Local	164,167	24,000	162,481	0	-24,000	-100.00%
<b>TOTAL</b>	1,077,586	24,000	2,320,924	0	-24,000	-100.00%
 Full-time Positions	 0	 0	 0	 0	 0	 0.00%

# Statistics



Belle Grove Plantation  
Middletown, Virginia  
Built in 1797

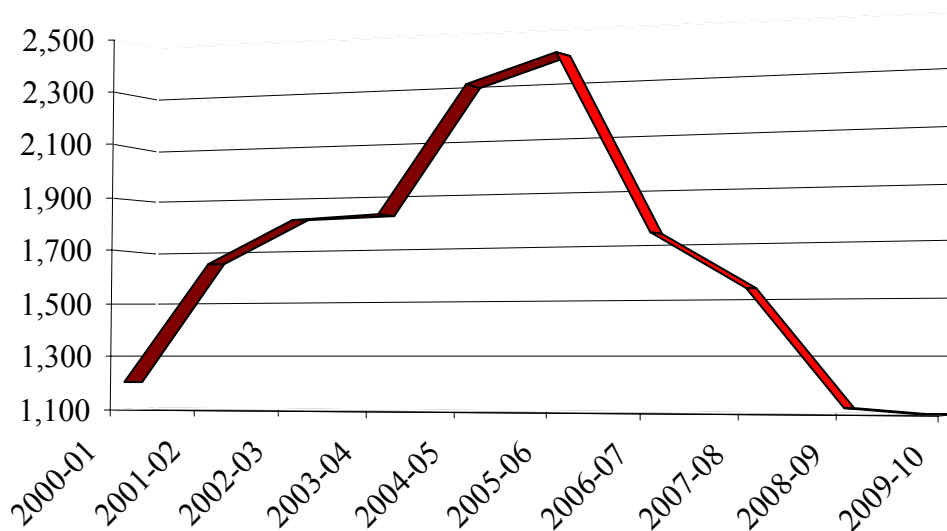
**Frederick County, Virginia**  
**Property Value and Construction**

**Last Ten Fiscal Years**

Fiscal Year	# of Permits	Commercial		Property Value		
		Industrial Construction	# of Permits	Residential Construction	Commercial/Residential	Non-Taxable
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
2007-08	374	129,196,966	1,162	92,305,260	7,625,155,090	513,919,600
2008-09	271	34,862,250	847	66,192,382	7,811,319,762	561,483,950
2009-10	244	48,476,650	849	55,093,500	8,050,510,886	629,193,050

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

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



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

<b>Fiscal Year</b>	<b>Real Estate</b>	<b>Personal Property</b>	<b>Machinery &amp; Tools</b>	<b>Mobile Homes</b>	<b>Public Utility</b>		<b>Total</b>
					<b>Real Estate</b>	<b>Personal Property</b>	
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
2007-08	7,625,155,090	946,401,527	253,712,540	40,469,986	150,502,719	705,499	9,016,947,361
2008-09	7,811,319,762	880,311,409	257,046,280	39,192,658	185,732,461	776,669	9,174,379,239
2009-10	8,050,510,886	874,370,959	268,337,708	39,529,909	233,045,416	1,091,033	9,466,885,911

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

## Frederick County, Virginia

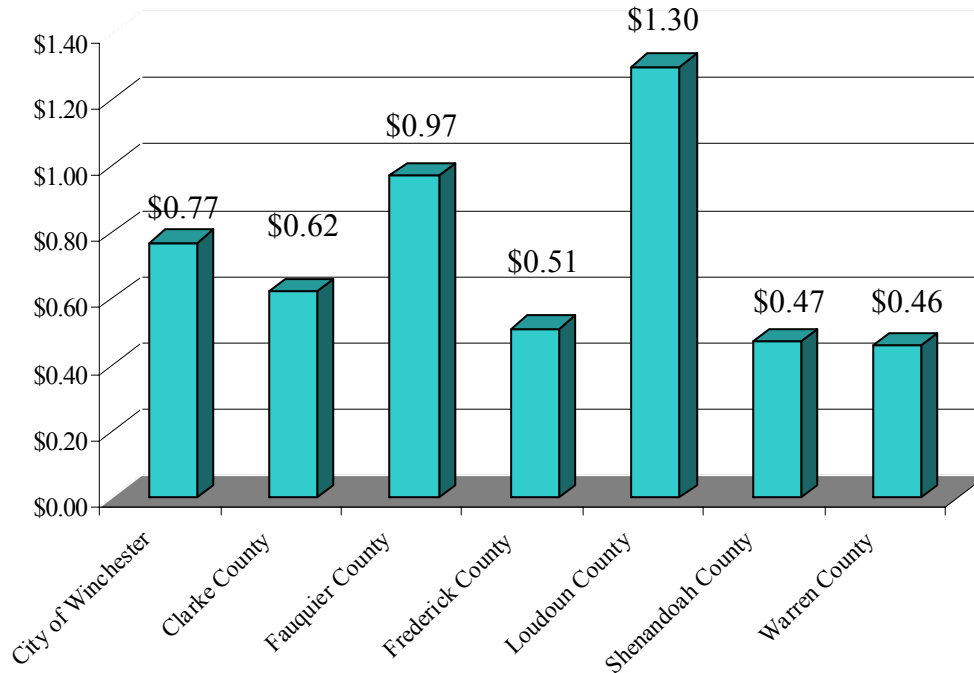
### Property Tax Rates

#### Last Ten Calendar Years

Calendar Year	Real Estate	Personal Property	Machinery and Tools	Mobile Homes	Public Utilities	
					Real Estate	Personal Property
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
2008	0.525	4.20	2.00	0.525	0.525	4.20
2009	0.51	4.86	2.00	0.51	0.51	4.86
2010	0.51	4.86	2.00	0.51	0.51	4.86

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, 2009**

	Component Units				
	Governmental Activities	Business- Type Activities	Total	School Board	Industrial Development Authority
<b>Assets:</b>					
Cash and cash equivalents	\$37,462,837	\$22,278,736	\$59,741,573	\$24,203,380	\$119,985
Restricted cash	0	11,353,331	11,353,331	0	0
Receivables, net	6,904,452	486,509	7,390,961	65,582	450
Due from other governments	9,241,312	0	9,241,312	3,220,472	0
Intergovernmental loan	734,939	0	734,939	0	0
Prepaid Expenses	3,553	0	3,553	0	1,875
Inventory	0	0	0	133,436	0
Unamortized debt issuance costs	394,058	0	394,058	0	0
Capital Assets:					
Land and construction in progress	19,131,818	3,439,455	22,571,273	9,635,705	0
Other capital assets, net of accumulated depreciation	124,218,369	12,435,776	136,654,145	75,398,512	0
Capital assets, net	143,350,187	15,875,231	159,225,418	85,034,217	\$0
Total assets	198,091,338	49,993,807	248,085,145	112,657,087	122,310
<b>Liabilities:</b>					
Accounts payable and accrued expenses	\$1,730,968	\$408,822	2,139,790	\$15,846,663	\$0
Accrued interest payable	2,656,062	0	2,656,062	0	0
Claims payable	562,301	0	562,301	1,013,151	0
Unearned revenue	2,043,108	3,113	2,046,221	0	0
Amounts held for others	1,294,040	0	1,294,040	0	0
Long-term liabilities:					
Due within one year	14,774,107	70,923	14,845,030	1,230,833	0
Due in more than one year	144,224,584	11,383,726	155,608,310	975,479	0
Total Liabilities	167,285,170	11,866,584	179,151,754	19,066,126	0
<b>Net Assets:</b>					
Invested in capital assets, net of related debt	-\$4,421,477	\$15,875,231	\$11,453,754	\$85,034,217	\$0
Unrestricted	35,227,645	22,251,992	57,479,637	8,556,744	122,310
Total net assets	30,806,168	38,127,223	68,933,391	93,590,961	122,310

## Frederick County, Virginia

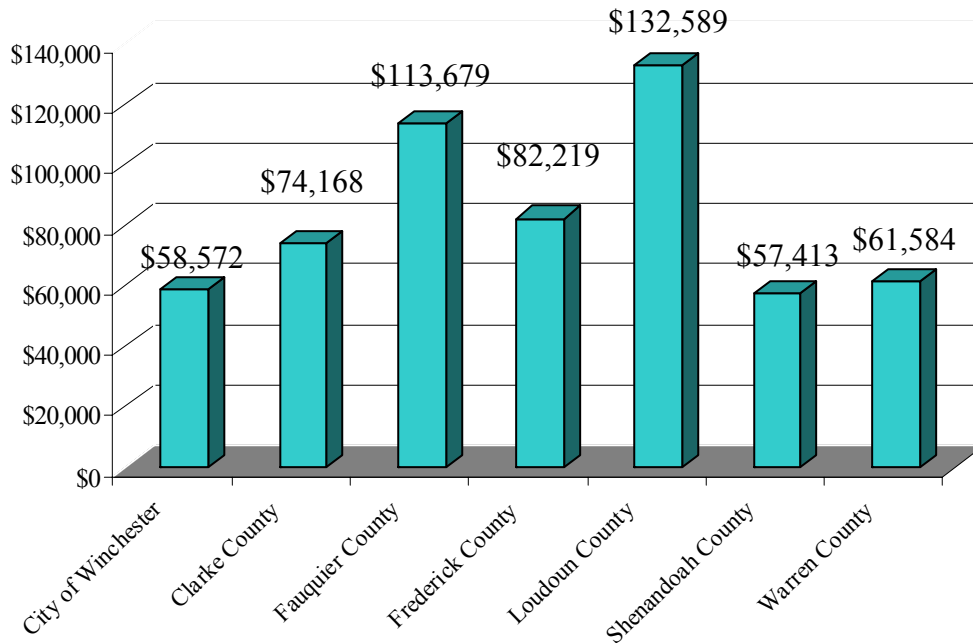
### Demographic Statistics

#### Last Ten Calendar Years

Calendar Year	Population (1)	Per Capita Income (1) (2)	School Enrollment (3)	Unemployment Rate (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	32,667	11,742	2.1%
2006	70,575	34,749	12,549	2.6%
2007	72,949	35,482	12,905	3.0%
2008	73,886	36,222	13,041	4.3%
2009	74,384	N/A	13,061	8.0%

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

#### Average Household Income Comparison of Neighboring Counties and Cities





**Frederick County, Virginia**  
**Principal Real Property Taxpayers**  
**At June 30, 2010**

<b>Taxpayer</b>	<b>Type of Business</b>	<b>Assessed Valuation (1)</b>	<b>Percentage of Total Assessed Valuation</b>
Potomac Edison	Utility – Electric Power	\$89,310,422	1.09%
H. P. Hood, Inc.	Dairy Plant	\$36,979,500	0.45%
Fort Collier Group	Industrial Park	\$34,984,800	0.42%
Cowperwood FEMA	Federal Government	\$33,059,200	0.40%
Verizon	Utility - Telephone	\$30,851,883	0.37%
Equity Ind Winchester	Distribution	\$28,373,000	0.34%
WIN II	Retail	\$21,671,100	0.26%
Elman FBI Association	Federal Government	\$17,737,100	0.21%
Washington Gas	Utility – Natural Gas	\$17,101,859	0.20%
Kohl's	Distribution	\$15,932,300	0.19%
<b>Total</b>		<b>\$326,001,164</b>	<b>3.93%</b>
Total assessed valuation for all real property – 2009 calendar year assessment		\$8,158,187,683	100.00%

(1) Percentage of total assessed valuation is based on 2007 tax year assessed value for real property taxes.

## Frederick County, Virginia

### Miscellaneous Statistics

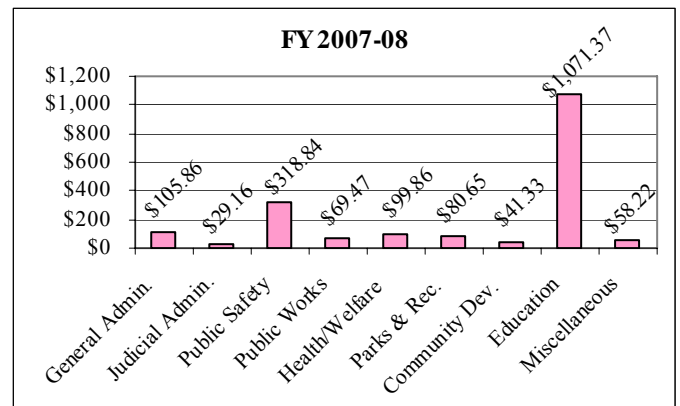
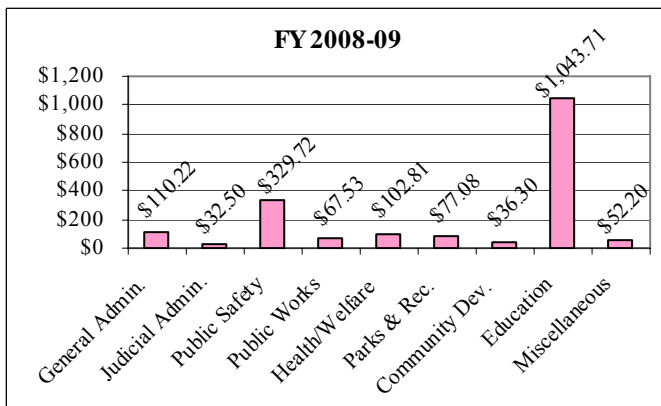
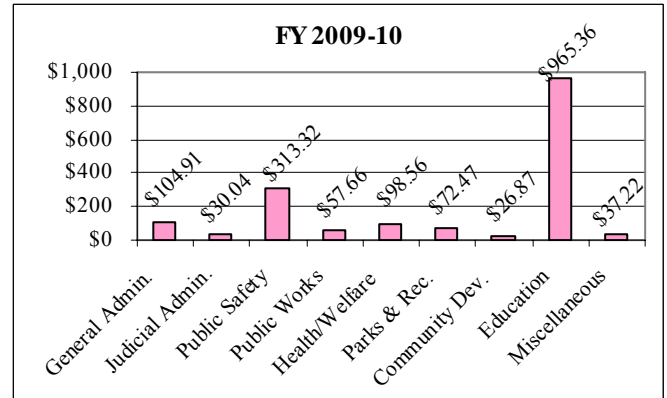
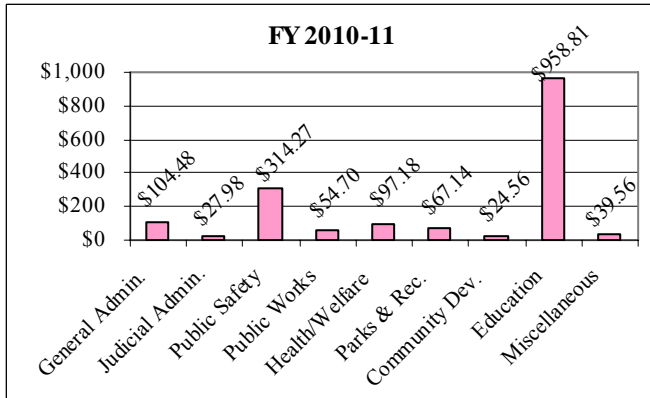
At June 30, 2009

Form of Government:	County Administrator	
Area:	427 square miles	
Fire Protection:	Number of volunteer fire stations	11
	Number of volunteer firefighters	587
Police Protection:	Number of stations	1
	Number of law enforcement personnel	91
Education:	Elementary Schools	11
	Middle Schools	4
	High Schools	3
	Technical/Vocational/Alternate Center	1
	Regional Special Education Facility	1
	Number of students	13,061
	Number of instructional personnel	1,441
Parks and Recreation:	Number of regional parks	2
	Total acreage	415
	Number of community parks	3
	Total acreage	13
	Number of Frederick County Public School Sites	23
	Total acreage	230
	Number of shelters	16
	Number of lakes	2
	Number of athletic fields	52
	Number of playgrounds	9
	Number of tennis courts	16
	Number of basketball courts	4
	Number of disc golf courses (18 holes)	1
	Number of swimming pools	2
Building Permits Issued:	(Includes mobile homes)	1,118
Employees:	(Full-time)	620

## FREDERICK COUNTY TAXPAYER COSTS

	General Fund FY 2010-11	Per Capita \$	% of Total
General Administration	\$7,771,825	\$104.48	6.19%
Judicial Administration	2,081,266	27.98	1.66%
Public Safety	23,376,506	314.27	18.61%
Public Works	4,069,073	54.70	3.24%
Health/Welfare	7,228,685	97.18	5.75%
Parks & Rec./Cultural	4,994,023	67.14	3.98%
Community Development	1,827,176	24.56	1.45%
Education (includes Debt Svc.)	71,320,312	958.81	56.78%
Miscellaneous	2,942,475	39.56	2.34%
	\$125,611,341	\$1,688.68	100.00%

Dollar amounts are based on an estimated population of 74,384 and a total General Fund budget of \$125,611,341.



# Glossary



Winchester Regional Airport  
Winchester, Virginia  
Established 1987

## BUDGET GLOSSARY

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

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

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

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

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



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

**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.

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Rouss City Hall  
City of Winchester, Virginia  
Built in 1901

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