



# *Frederick County, Virginia*



**FY 2014-2015  
Citizens Guide  
to the Budget**

## COUNTY ADMINISTRATOR'S MESSAGE

The FY 2014-2015 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. Salary initiatives, outside agency funding concerns, revenue/fee enhancements, maintaining a level real estate tax rate, and future capital needs 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.

### ***Budget Development***

The FY 2015 budget process began in November 2013 with departments and outside agencies receiving budget packets for completion and submission to the Finance Department in December 2013. The Finance Committee Chairman presented a budget memo in November 2013 to share his concerns on the upcoming budget. In his memo, the Chairman: 1) anticipated property taxes remaining constant; 2) continued fund balance funding of \$4.3 million; 3) continued ratio split of new tax revenue between the General Fund and the School Operating Fund; 4) stressed the importance of an upcoming salary survey to help set goals and identify needs; and 5) requested consulting with an outside firm to do a "right size" study by department. The Chairman also expressed concern over future capital needs of the County and to consider developing a prioritized plan to catch up on those issues. These points were communicated during the budget process, however, 4 and 5 listed above were not included in the FY 2015 budget. A salary survey was conducted but any results and action have not been implemented at this time. A few capital items were able to remain in the budget: fourteen new vehicles for the Sheriff's Office, one new vehicle for Social Services, and construction of the Rose Hill Park trail.

Another difficulty during this budget process was the General Assembly's delay in the passing of a state budget. Lawmakers were at odds regarding whether to include Medicaid expansion in the state's biennium budget. Due to this impasse, there was much uncertainty as to how or if funding would be affected for areas such as school funding or Compensation Board funding. The General Assembly finally passed a budget on June 12 without Medicaid expansion and then approved by the Governor on June 23.

Budget development issues and strategies were as follows:

- Affordable Care Act implementation and costs.
- Health Care increased costs.
- Changes to Virginia Retirement System – Hybrid Plan.
- Implementing Five Year Capital Replacement Plan.
- Salary survey study conducted by independent consultant.
- FY 2014 items funded in the Fall that will affect FY 2015.

Revenue increases continue in areas such as sales tax, meals and lodging taxes, personal property taxes, recordation taxes, building permits, and Development Review fees which are all positive economic indicators. The unemployment rate for Frederick County also has shown steady improvement running consistently below the state and national averages.

## Budget Strategies

Looking at what departments requested for FY 2015, most increases were made up of capital requests. Capital purchases have been deferred for many years due to budget constraints. Here is a brief look at what some of the departments requested to be funded or purchased in FY 2015:

<b>Registrar's Office:</b>	
55 voting machines and related equipment and training	\$322,114
<b>Sheriff's Office:</b>	
Outdoor stand-alone camera - surveillance	\$9,000
ENT Callbox – for barricade situations	\$10,000
LETS Body Worn Transmitter	\$10,000
Two unmarked vehicles for Investigators	\$50,258
Two 4x4 marked patrol vehicles	\$49,750
24 marked patrol vehicles	\$611,068
One Emergency Response Team Vehicle - used	\$25,000
Crisis Negotiation/Command Post Vehicle	\$100,000
<b>Fire and Rescue:</b>	
Vehicles – two replacement, one new	\$100,000
PortaCount and required equipment	\$20,000
Bariatric Stretcher with Attachments	\$9,854
Twelve Gas Meters	\$69,000
Onboard RV Generator – Command 10	\$6,000
One Lifepak 15 Monitor/Defibrillator	\$40,000
Laerdal SimMan3G Training Manikin	\$50,000
Laerdal SimJunior Training Manikin	\$50,000
Laerdal SimBaby Training Manikin	\$50,000
Noelle Obstetrical Training Manikin	\$10,000
<b>Parks and Recreation:</b>	
Relocate registration desk, replace conference room, projector screen and lobby chairs	\$6,000
Two Wii Entertainment Centers	\$10,000
Replace siding at Sherando Pool bathhouse, pump room/concession building & picnic shelter & Clearbrook Pool bathhouse & pump room/concession building	\$60,000
Replace field lights and poles at four Sherando Park ballfields and lights and poles at four Clearbrook ballfields	\$1,300,000
Spray ground & slides at existing Sherando & Clearbrook park pools	\$1,251,000
Trail at Rose Hill park per pending lease agreement	\$180,000
Two pickup trucks – replacement - Clearbrook and Sherando Parks	\$50,000
72" Mower – Clearbrook Park	\$18,000
Tractor mounted Root Pruner – Clearbrook Park	\$14,500
Replace pool tile in zero depth entry area of pool – Clearbrook Park	\$6,500
Repair concrete floor of storage building – Sherando Park	\$10,000
Replaster swimming pool diving well & lane lines – Sherando Park	\$30,000
Additional playground piece to existing structure – Sherando Park	\$25,000
Access Road with Parking/Trails – Sherando Park	\$1,541,000

A heavily discussed topic during this budget process was contributions to outside agencies. There are twenty-one agencies that receive funding from Frederick County. Most all of the agencies requested an increase in funding for FY 2015. The requests for FY 2015 from these agencies totaled slightly over \$2.1 million. All the agencies were carefully scrutinized and funding for four agencies (Blue Ridge Legal Services, Shenandoah Valley Discovery Museum, Northern Va. 4-H Center, and Our Health) was eliminated in FY 2015. All other agencies were kept at rounded present level amounts totaling \$1.8 million.

The General Fund budget for FY 2015 totals \$142,387,562. This is an increase over FY2014 of \$9,363,155. Any new General Fund Property Taxes and Other Local Taxes revenue is split with the School Board. This revenue increased by \$8,105,998 with the School Board receiving 57%, or \$4,620,419, and the other 43%, or \$3,485,579, remaining in the General Fund. The remaining increase of \$1.2 million is General Fund department specific and remains in the General Fund to offset expenses for those departments. The revenue adjustments are as follows:

General Property Taxes	\$6,321,847
Other Local Taxes	\$1,784,151
Permits, Fees and Licenses	\$291,863
Fines and Forfeitures	\$66,000
Use of Money and Property	\$660
Charges for Services	\$63,002
Miscellaneous	(\$93,589)
Recovered Costs	\$684,372
State Revenue	\$243,349
Federal Revenue	\$1,500

As stated above, \$4.6 million of new revenue remained in the General Fund to fund any necessary adjustments. With the budget issues and strategies in mind, General Fund expenditure adjustments were able to occur for FY 2015 as follows:

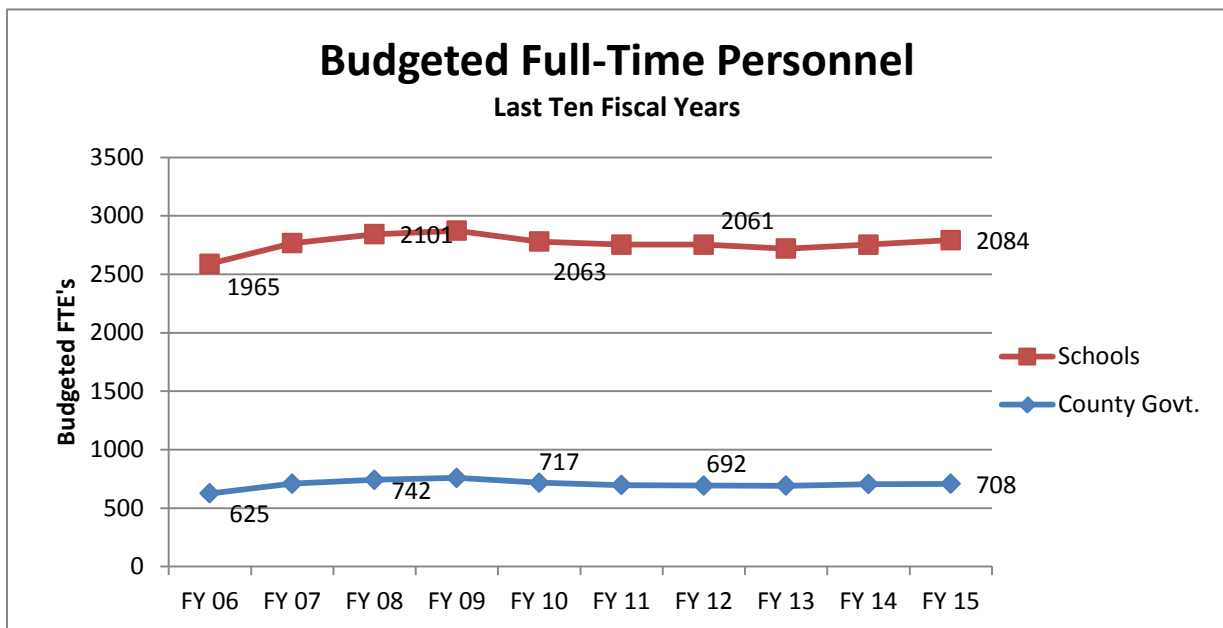
- ▶ Health Insurance Premium increase – The County experienced close to a ten percent increase in health insurance rates. Employer contributions were able to absorb this increase with employee contributions remaining constant. The same benefit plan was maintained.
- ▶ Jail contribution increase – The adopted contribution amount was \$4.9 million, an increase of \$235,000 over FY 2014. This amount was reduced by the Jail Board Authority after the official adoption of the FY 2015 budget.
- ▶ Salary Increases – An average of 3.7 percent was given to County employees effective October 1, 2013. No salary increases were included for FY 2015. Part-time salaries have also increased in several departments.
- ▶ Computer Refresh Plan – The remainder of the County’s outdated computers are being replaced in FY 2015. The rest were replaced in FY 2014.
- ▶ Airport Operating Contribution – An increase to the Airport Contribution from the General Fund is needed. The sale of fuel has decreased significantly which leads to a larger contribution from the localities that help fund the Airport.

Only one new position was included and approved for the General Fund for FY 2015. A Public Information Officer was added to the County Administrator’s Office, however, the filling of this position is on hold at the present time.

The changes in positions for the school system are listed below:

- 27.5 additional classroom teaching positions were approved in the FY 2015 budget to implement full-day kindergarten.

- Two additional elementary school teaching positions were added to address class sizes in grades kindergarten through third.
- Six unidentified full-time equivalent positions were added to the budget to accommodate class schedules and potential growth. The six unidentified positions will be filled when needed and as funding is identified.
- One additional instructional program coordinator for the Juvenile Detention Center was approved in the budget.
- One additional school security officer for the Northwestern Regional Education Program (NREP) was approved in the budget.
- FY 2015 budget eliminated positions include:
  - 3.0 FTE unfilled reading and math specialists
  - 1.5 FTE unfilled instructional aides
  - 0.5 FTE unfilled coordinator for special grants
  - 0.6 FTE unfilled school nutrition workers



The county held a public hearing on the proposed FY 2015 budget on March 26, 2014. Twenty-six speakers voiced their concerns at the public hearing to include School System employees and citizens wanting to see full funding of schools, citizens wanting to see full funding of the Handley Library contribution and the Shenandoah Valley Discovery Museum, and citizens concerned about the public safety sector.

The adoption of the FY 2014-2015 budget occurred on April 9, 2014.

**IMPORTANT NOTE:** On July 16, a special budget worksession was held to discuss certain issues:

- Due to the delay in the passing of a state budget, salary initiatives for both school and county employees were put on hold. An average 2.5% salary increase for school employees was approved with a comparable increase approved for county employees.
- Several outside agencies were revisited to review contribution amounts. The Handley Library was approved to receive their full request of \$862,665; Shenandoah Valley Discovery Museum will remain at zero funding; Our Health’s contribution was reinstated in the amount of \$20,000; and the Northern Shenandoah Valley Regional Commission was approved to receive their full request of \$44,085.
- Six new full-time firefighter positions were approved for the Star Tannery Fire Company due to low volunteer participation at that company and supplemental funding was approved for seven new positions for Social Services due to heavy workload.

The tax rates for Frederick County are assessed as follows:

Real Estate	\$.585 per \$100
Personal Property	\$4.86 per \$100
Business & Occupational Retail Contractors Professional Services (calculated on gross receipts)	\$.20 per \$100 \$.16 per \$100 \$.58 per \$100
Wholesale (calculated on purchases)	\$.05 per \$100
Machinery and Tools	\$2.00 on declining values

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

## CAPITAL IMPROVEMENT PLAN

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 document separate from the budget was adopted by the Board of Supervisors on March 12, 2014.

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. Only items/projects which exceed \$100,000 are included in the CIP. When the CIP is adopted, it becomes a component of the Comprehensive Policy Plan.



**Public Safety Building**

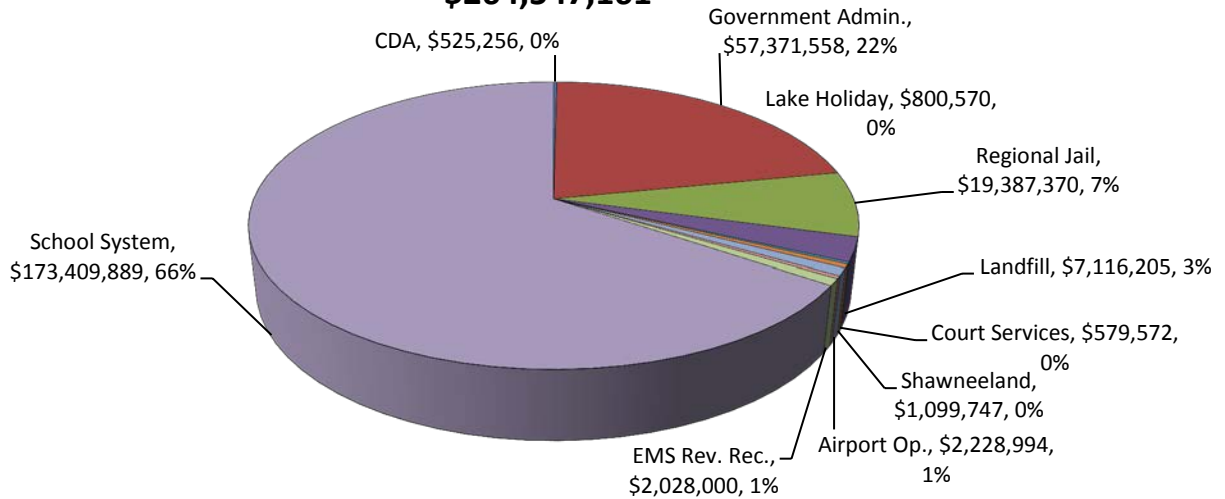
The annual review process begins with the submission of capital expenditure requests from county departments and relevant agencies in the fall of the year. These requests are evaluated by the Comprehensive Plans and Programs Committee (CPPC), a committee of the Planning Commission. The CPPC meets with 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.

For more detailed information about Frederick County’s Capital Improvement Plan, see the full Capital Improvement Plan document available on the county’s website.

## FY 2014-2015 Total Operating Budget

**\$264,547,161**



### Summary of All Funds

	Budget FY 2014	Adopted FY 2015	Increase (Decrease)	% Change
<b>General Fund:</b>				
Administration	\$8,394,217	\$8,834,088	\$439,871	5.24%
Judicial Administration	2,124,752	2,273,085	148,333	6.98%
Public Safety	25,469,242	28,411,307	2,942,065	11.55%
Public Works	3,940,814	4,172,249	231,435	5.87%
Health & Welfare	6,935,132	6,910,546	(24,586)	(0.35%)
Community College	56,493	56,000	(493)	(0.87%)
Parks, Recreation & Cultural	5,107,445	5,530,713	423,268	8.29%
Community Development	1,818,346	1,924,902	106,556	5.86%
Non-Departmental/Transfers	79,177,966	84,274,672	5,096,706	6.43%
<b>Total General Fund</b>	<b>\$133,024,407</b>	<b>\$142,387,562</b>	<b>\$9,363,155</b>	<b>7.03%</b>
<b>Other Funds:</b>				
Regional Detention Center Fund	\$18,415,374	\$19,387,370	\$971,996	5.27%
Landfill Fund	\$6,626,620	\$7,116,205	\$489,585	7.38%
Division of Court Services Fund	\$600,489	\$579,572	(\$20,917)	(3.48%)
Shawneeland Sanitary District Fund	\$849,550	\$1,099,747	\$250,197	29.45%
Airport Operating Fund	\$2,298,838	\$2,228,994	(\$69,844)	(3.03%)
Community Development Authority Fund	\$0	\$525,256	\$525,256	100.00%
Lake Holiday Sanitary District Fund	\$1,120,326	\$800,570	(\$319,756)	(28.54%)
EMS Revenue Recovery Fund	\$0	\$2,028,000	\$2,028,000	100.00%
School Funds	\$151,452,001	\$159,722,873	\$8,270,872	5.46%
School Debt Service Fund	\$14,954,701	\$15,754,651	\$799,950	5.35%
<b>Total All Funds</b>	<b>\$329,342,306</b>	<b>\$351,630,800</b>	<b>\$22,288,494</b>	<b>6.76%</b>
Less Transfers Between Funds	\$81,684,442	\$87,083,639	\$5,399,197	6.60%
<b>Net Total – All Funds</b>	<b>\$247,657,864</b>	<b>\$264,547,161</b>	<b>\$16,889,297</b>	<b>6.81%</b>

**County of Frederick  
FY 2014-2015 Budget Calendar**

**November 22, 2013**

Budget materials sent to all departments and outside agencies

**December 13, 2013**

Budget requests from departments and outside agencies due back to Finance Department

**January 15, 2014**

Budget discussion at Finance Committee meeting outlining priorities including budget memo from Finance Committee Chairman and Budget Scenario discussions

**January 22, 2014**

Joint budget meeting with School Board and Board of Supervisors;  
School Board presents School Board budget to Board of Supervisors

**February 5, 2014**

Board of Supervisors Budget Worksession

**February 18, 2014**

School Board budget public hearing

**February 19, 2014**

Finance Committee/Board of Supervisors Budget Worksession

**February 26, 2014**

Board of Supervisors Budget Worksession

**March 5, 2014**

Budget Worksession – final worksession before budget advertisement

**March 17, 2014**

Public Hearing Advertisement in newspaper

**March 26, 2014**

FY 2014-2015 Budget Public Hearing

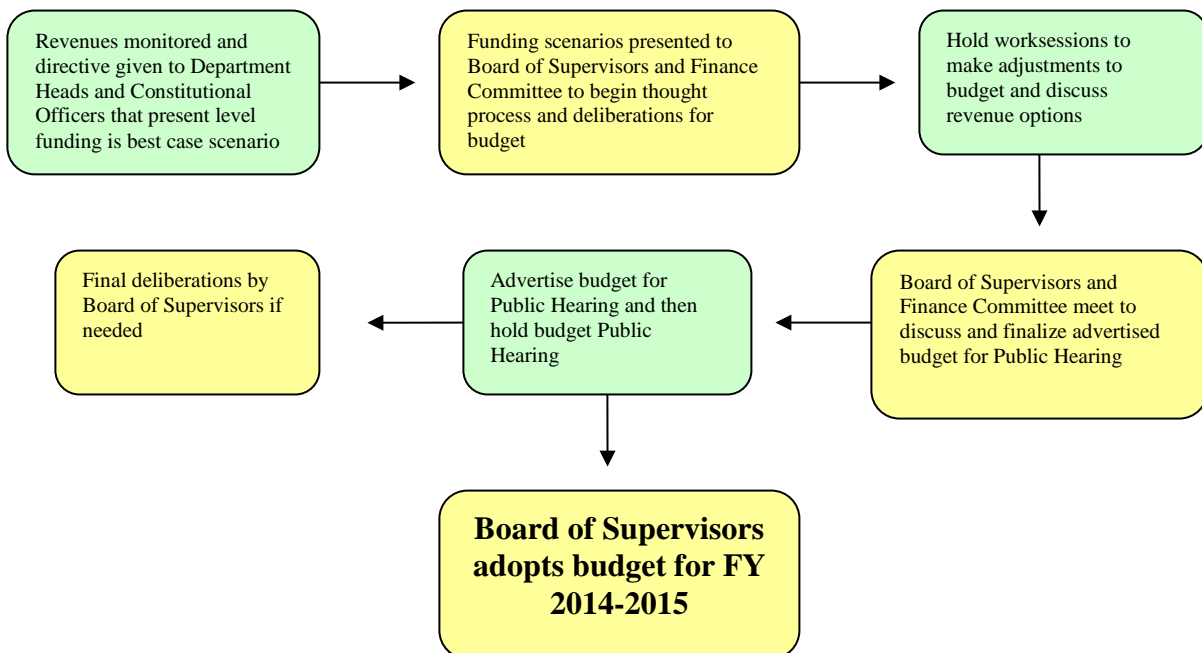
**April 9, 2014**

FY 2014-2015 Budget Adoption

**July 1, 2013**

Implementation of Fiscal Year 2013-2014

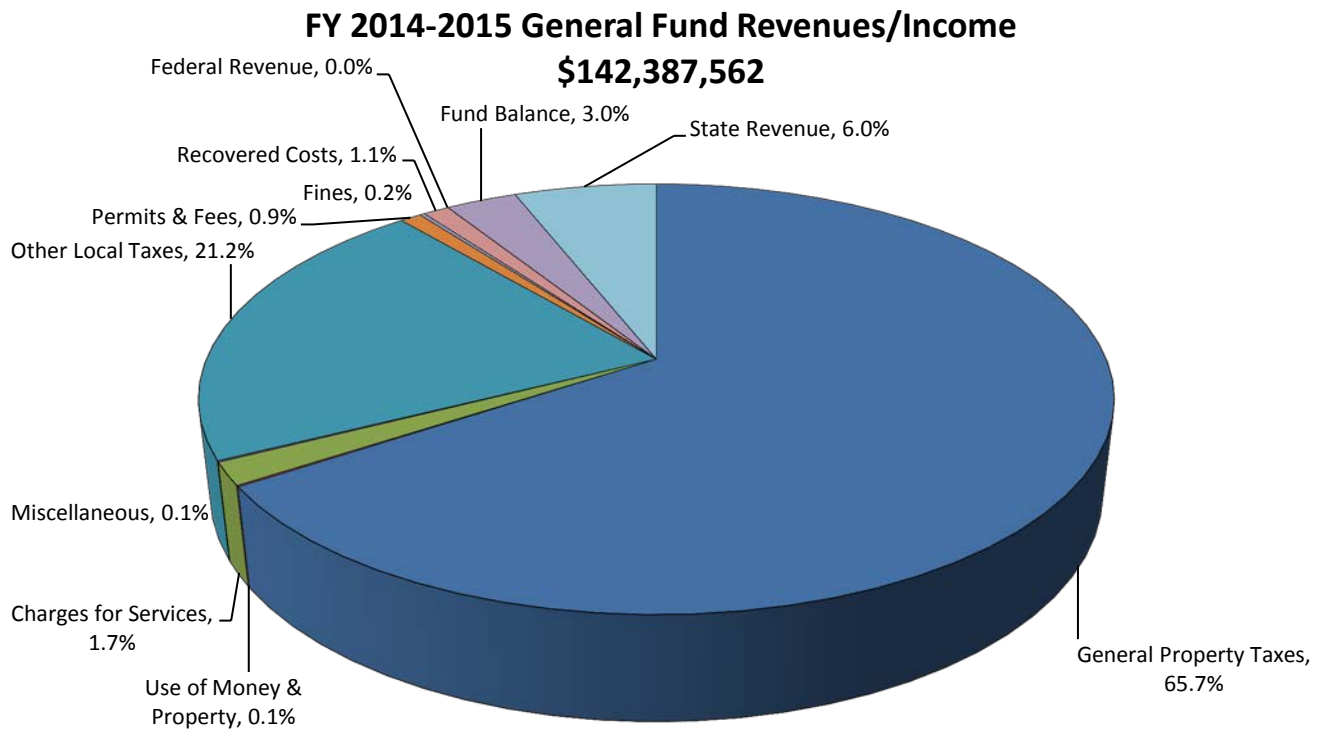
**Budget Process Flow Chart**





## General Fund Revenues/Income

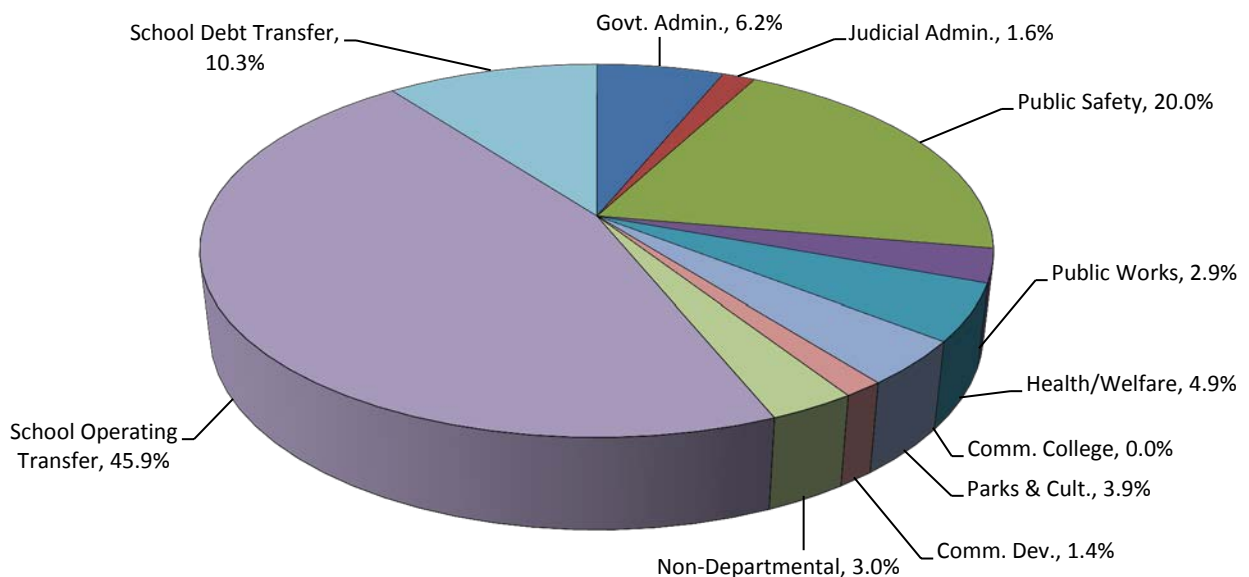
General Fund Revenues/Income	2013-14 Budgeted	2014-15 Adopted	Increase (Decrease)	% Change
General Property Taxes	87,168,379	93,490,226	6,321,847	7.25%
Other Local Taxes	28,429,460	30,213,611	1,784,151	6.28%
Permits, Fees and Licenses	956,610	1,248,473	291,863	30.51%
Fines and Forfeitures	280,000	346,000	66,000	23.57%
Use of Money and Property	131,120	131,780	660	0.50%
Charges for Services	2,309,230	2,372,232	63,002	2.73%
Miscellaneous	231,295	137,706	(93,589)	(40.46%)
Recovered Costs	916,702	1,601,074	684,372	74.66%
Commonwealth	8,286,611	8,529,960	243,349	2.94%
Federal	15,000	16,500	1,500	10.00%
Fund Balance	4,300,000	4,300,000	0	0
<b>Total</b>	<b>133,024,407</b>	<b>142,387,562</b>	<b>9,363,155</b>	<b>7.03%</b>



## General Fund Expenses

General Fund Expenses	2013-14 Budgeted	2014-15 Adopted	Increase (Decrease)	% Change
General Administration	8,394,217	8,834,088	439,871	5.24%
Judicial Administration	2,124,752	2,273,085	148,333	6.98%
Public Safety	25,469,242	28,411,307	2,942,065	11.55%
Public Works	3,940,814	4,172,249	231,435	5.87%
Health/Welfare	6,935,132	6,910,546	(24,586)	(0.35%)
Community College	56,493	56,000	(493)	(0.87%)
Parks, Recreation & Cultural	5,107,445	5,530,713	423,268	8.28%
Community Development	1,818,346	1,924,902	106,556	5.86%
Non-Departmental	3,924,494	4,300,781	376,287	9.58%
Transfer to Schools	60,727,321	65,347,740	4,620,419	7.60%
Transfer to School Debt	14,626,151	14,626,151	0	0
<b>Total</b>	<b>133,024,407</b>	<b>142,387,562</b>	<b>9,363,155</b>	<b>7.03%</b>

## FY 2014-2015 General Fund Expenses \$142,387,562



# COUNTY FACTS

## FREDERICK COUNTY TAXPAYER COSTS

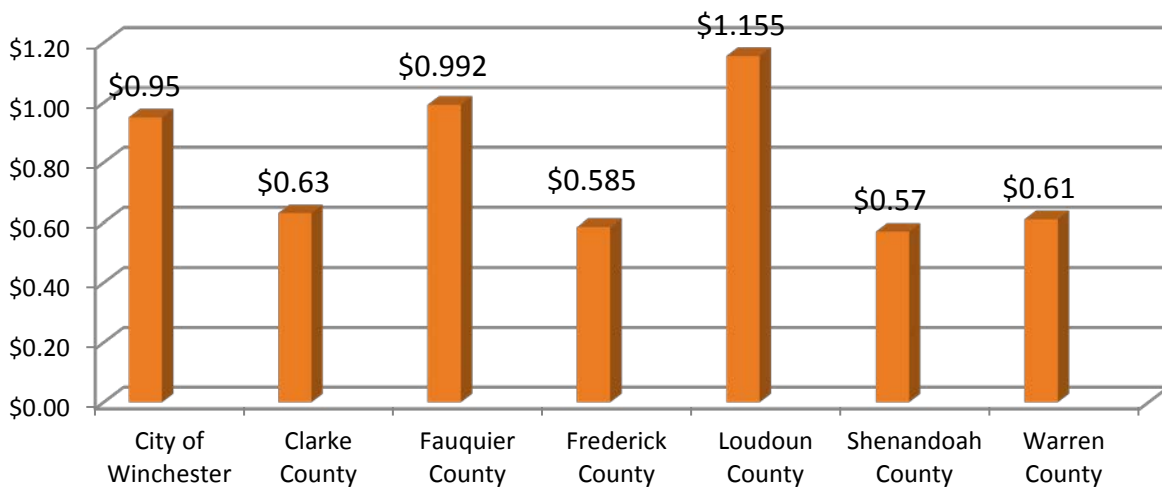
	General Fund FY 2014-15	Per Capita \$	% of Total
General Administration	\$8,856,088	\$109.06	6.22 %
Judicial Administration	2,273,085	27.99	1.60 %
Public Safety	28,411,307	349.86	19.95 %
Public Works	4,172,249	51.38	2.93%
Health/Welfare	6,910,546	85.10	4.85 %
Parks & Rec./Cultural	5,508,713	67.84	3.87 %
Community Development	1,924,902	23.70	1.35 %
Education (includes Debt Svc.)	80,029,891	985.50	56.21 %
Miscellaneous	4,300,781	52.96	3.02 %
	<b>\$142,387,562</b>	<b>\$1,753.39</b>	<b>100.00 %</b>

Chart shows cost of General Fund per county citizen using an estimated population of 81,207

### Property Tax Rates Last Ten Calendar Years

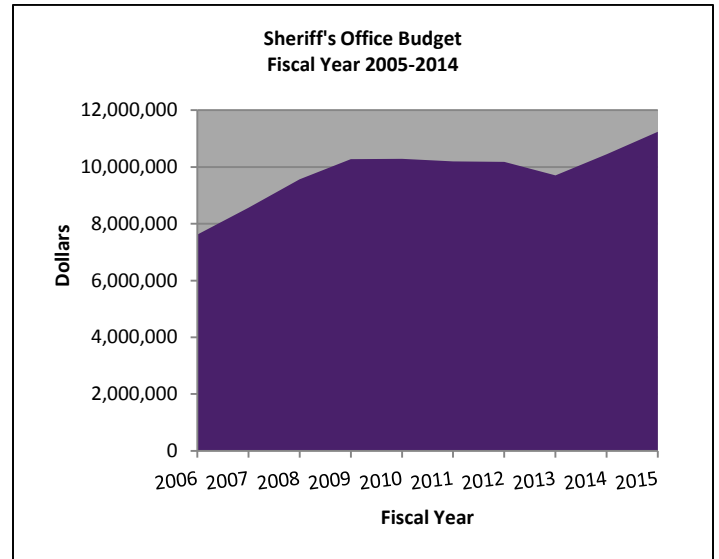
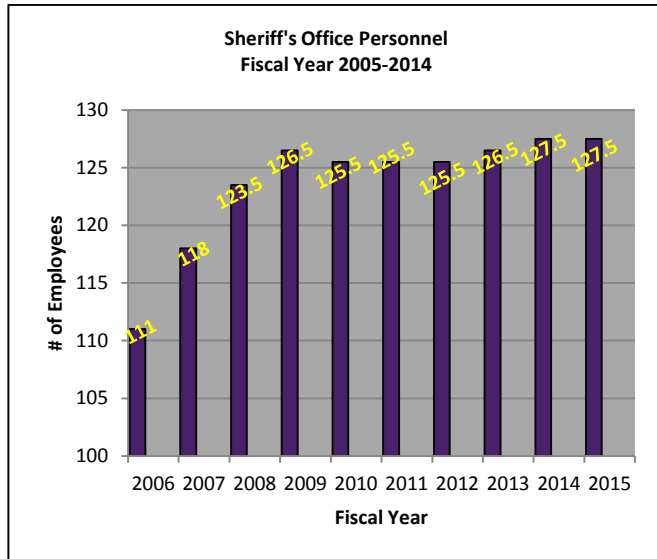
Calendar Year	Real Estate	Personal Property	Machinery and Tools	Mobile Homes	Public Utilities	
					Real Estate	Personal Property
2005	0.525	4.20	2.00	0.525	0.525	4.20
2006	0.525	4.20	2.00	0.525	0.525	4.20
2007	0.525	4.20	2.00	0.525	0.525	4.20
2008	0.525	4.20	2.00	0.525	0.525	4.20
2009	0.51	4.86	2.00	0.51	0.51	4.86
2010	0.51	4.86	2.00	0.51	0.51	4.86
2011	0.545	4.86	2.00	0.545	0.545	4.86
2012	0.585	4.86	2.00	0.585	0.585	4.86
2013	0.585	4.86	2.00	0.585	0.585	4.86
2014	0.585	4.86	2.00	0.585	0.585	4.86

### Real Estate Tax Comparison of Neighboring Counties and Cities 2014

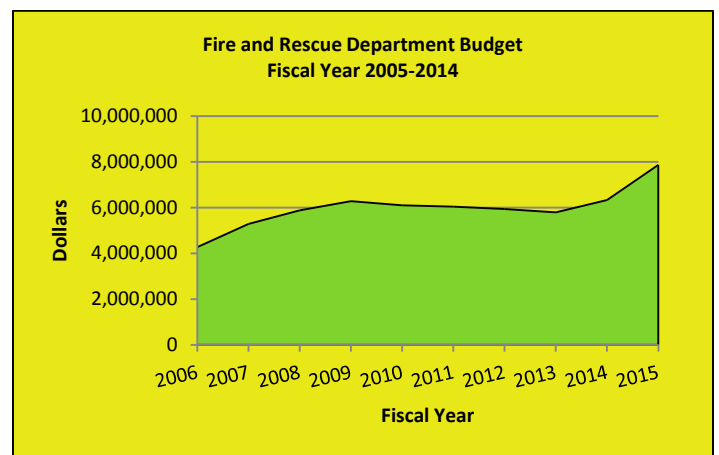
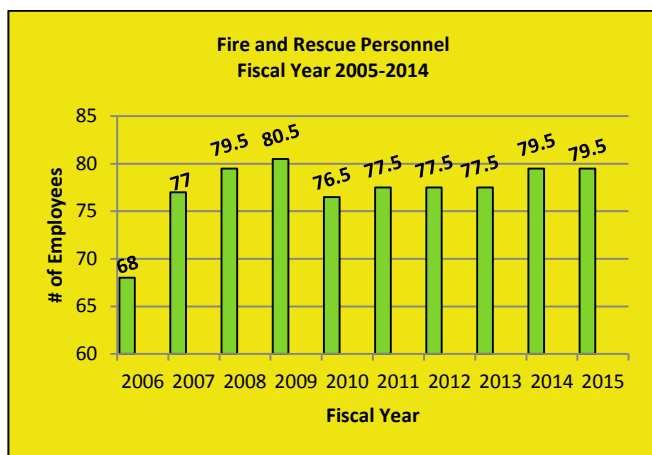


## Public Safety

The Sheriff's Office has experienced an increased demand for public safety services due to increased organized crime, technology based crime and gang activity. There are no new positions included for the Sheriff's Office in the FY 2014-2015 budget. The Sheriff's Office has seen a fifteen percent (15%) increase in personnel over the past ten years. The FY 2014-2015 budget for the Sheriff's Office includes funds for fourteen replacement vehicles. The Sheriff's Office has seen a forty-eight percent (48%) increase in their budget since FY 2005-2006, increasing from \$7,618,334 to \$11,241,515 in the last ten years.



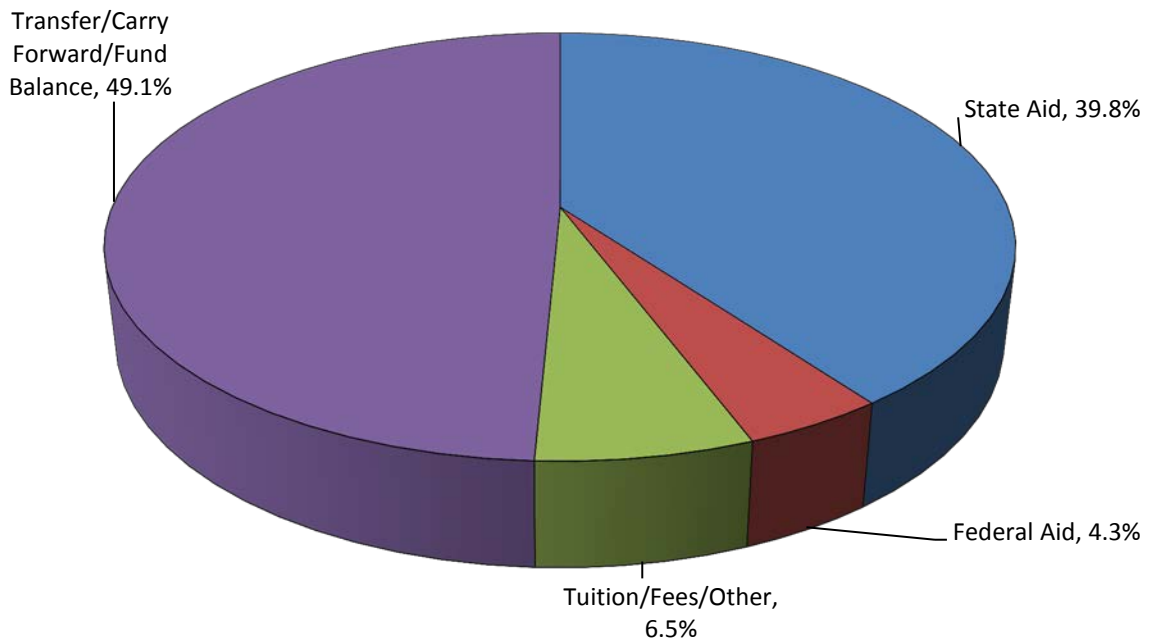
The Frederick County Fire and Rescue Department has also seen its share of growth over the past decade. The fire and rescue volunteer pool is supplemented by full-time career fire and rescue personnel. The FY 2014-2015 adopted budget for Fire and Rescue includes no new positions, as reflected in the chart below. However, as mentioned on page 5, a special budget worksession held after the budget adoption approved six new positions for Fire and Rescue. The Fire and Rescue Department has experienced a seventeen percent (17%) jump in full-time personnel over the past ten years. The Fire and Rescue Department does not include any capital items such as rescue equipment or vehicles. The Fire and Rescue Department has seen an eighty-four percent (84%) increase in their budget since FY 2005-2006, increasing from \$4,274,542 to \$7,871,989 in the last ten years.



## School System Revenues/Income

School System Revenues/Income	2013-14 Budgeted	2014-15 Adopted	Increase (Decrease)	% Change
State Aid	68,139,042	69,995,943	1,856,901	2.7%
Federal Aid	7,418,374	7,716,798	298,424	4.0%
Tuition, Fees, and Other	11,407,709	11,441,461	33,752	0.3%
Transfer/Carry Forward/Fund Balance	79,441,577	86,323,323	6,881,746	8.7%
<b>Total</b>	<b>166,406,702</b>	<b>175,477,525</b>	<b>9,070,823</b>	<b>5.4%</b>

### FY 2014-2015 School System Revenues/Income \$175,477,525

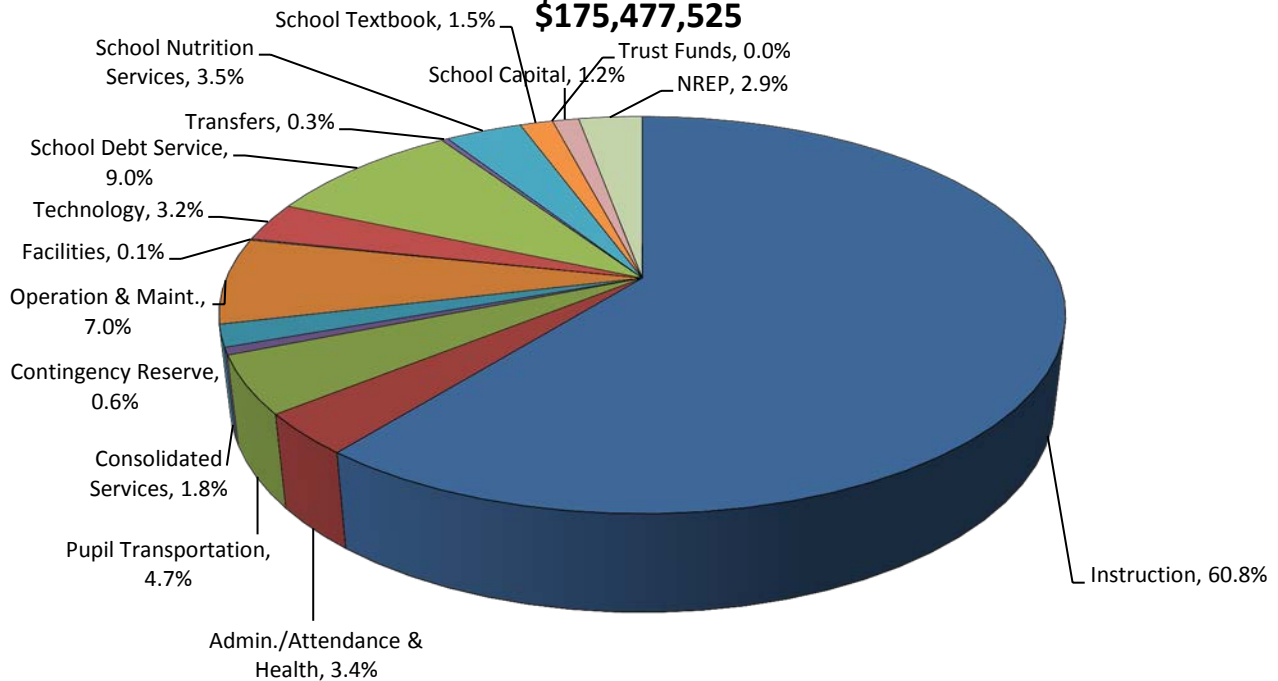


## School System Expenses

School System Expenses	2013-14 Budgeted	2014-15 Adopted	Increase (Decrease)	% Change
Instruction	101,465,070	106,719,564	5,254,494	5.18%
Admin./Attendance & Health	5,869,055	5,997,189	128,134	2.18%
Pupil Transportation	8,247,089	8,209,240	(37,849)	(0.46%)
Operation & Maintenance	12,411,165	12,252,022	(159,143)	(1.28%)
Facilities	200,411	202,312	1,901	0.95%
Technology	5,385,745	5,594,349	208,604	3.87%
School Debt Service	14,954,701	15,754,651	799,950	5.35%
Transfers	421,508	476,169	54,661	12.97%
Contingency Reserves	0	1,053,635	1,053,635	100.00%
School Nutrition Services	6,124,927	6,200,295	75,368	1.23%
School Textbook	2,158,429	2,573,133	414,704	19.21%
Trust Funds	16,100	50,000	33,900	210.56%
School Capital Fund	1,182,640	2,166,316	983,676	83.18%
NREP Operating Fund	4,819,862	5,093,650	273,788	5.68%
NREP Textbook Fund	50,000	35,000	(15,000)	(30.00%)
Consolidated Services	3,100,000	3,100,000	0	0.00%
<b>Total</b>	<b>166,406,702</b>	<b>175,477,525</b>	<b>9,070,823</b>	<b>5.45%</b>

### FY 2014-2015 School System Expenses

**\$175,477,525**



## SCHOOL FACTS

### **Student Enrollment**

The FY 2015 projected student enrollment is 13,066 for Frederick County Public Schools (FCPS). This is an increase of 21 students or .16% compared to the September 15, 2013, actual student enrollment of 13,045. Since FY 2005, FCPS has seen enrollment grow by about 2,346 students. Since FY 2002, FCPS has opened five new school buildings.

Student membership growth slowed during 2010 through 2012 compared to the previous years. In the past five years, FCPS' student membership grew by 3.4 percent while the Virginia state average grew by 4.7 percent. FCPS membership is projected to grow at an annual average rate of less than one percent over the next five years.

<b>Student Enrollment Growth</b>			
<b>Fiscal Year</b>	<b>Students Enrolled</b>	<b>Number Change</b>	<b>Percentage Change</b>
2005	11,742	399	3.5%
2006	12,223	481	4.1%
2007	12,596	373	3.1%
2008	12,905	409	2.5%
2009	12,913	8	0.06%
2010	13,035	122	0.9%
2011	13,043	8	0.06%
2012	13,029	-14	-0.11%
2013	13,066	37	-0.11%
2014	13,045	-21	-0.16%
<b>Enrollment Projections</b>			
2015	13,066	21	0.16%
2016	13,007	-59	-0.45%
2017	13,002	-5	-0.04%
2018	13,054	52	0.40%
2019	12,995	-59	-0.45%

### **Cost Per Pupil**

Based on actual FY 13 information (most current information available) from the Virginia Department of Education, Frederick County Public Schools' cost per pupil is 7.5 % lower than the state average.

<b>Cost Per Pupil Comparison</b>							
	<b>FY 2007</b>	<b>FY 2008</b>	<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>
Winchester City	11,566	12,387	12,396	11,392	11,560	11,369	11,987
Clarke County	8,995	9,365	9,578	9,241	9,768	9,637	10,656
Warren County	8,244	8,990	9,021	8,932	8,974	8,549	9,020
Loudoun County	12,655	13,440	13,448	12,688	11,946	12,429	13,106
Shenandoah County	9,617	9,804	10,113	10,394	10,115	10,741	10,502
Fauquier County	10,427	10,925	11,339	11,255	11,283	11,014	11,746
<b>Frederick County</b>	<b>9,879</b>	<b>10,284</b>	<b>10,234</b>	<b>10,083</b>	<b>9,773</b>	<b>9,970</b>	<b>10,472</b>
<b>State Average</b>	<b>10,584</b>	<b>11,037</b>	<b>11,316</b>	<b>11,020</b>	<b>10,793</b>	<b>10,969</b>	<b>11,257</b>
<b>Regional Average</b>	<b>10,198</b>	<b>10,742</b>	<b>10,876</b>	<b>10,569</b>	<b>10,488</b>	<b>10,530</b>	<b>11,070</b>

The Citizens Guide to the Budget has been developed to give citizens an understanding of the budget process and final budget approved by the Frederick County Board of Supervisors. Frederick County’s budget document provides estimated revenues and expenditures for the current fiscal year, detailed departmental budgets, and historical and statistical information. Citizens may view this document by visiting the Frederick County website at [www.frederickcountyva.gov](http://www.frederickcountyva.gov) and selecting the Finance Department page.

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***Board of Supervisors***

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Gene E. Fisher – Shawnee District

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***County Administrator***

John R. Riley, Jr.

