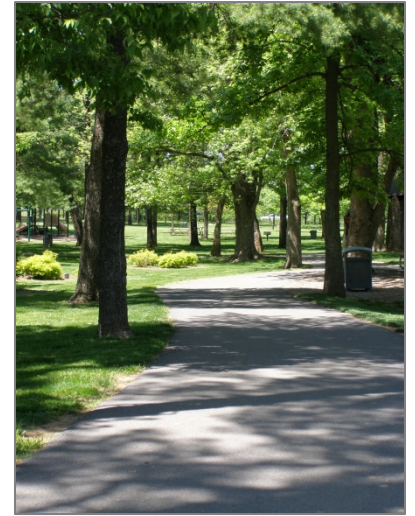


Frederick County, Virginia



**2015-2016
Annual Budget**

**FREDERICK COUNTY, VIRGINIA
BOARD OF SUPERVISORS
2015-2016**



Richard C. Shickle, Chairman



**Charles S. DeHaven Vice-Chairman
Stonewall District**



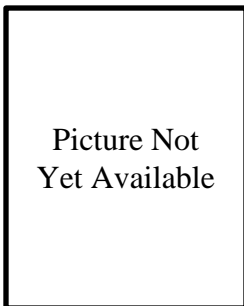
**Gary A. Lofton
Back Creek District**



**Gene E. Fisher
Shawnee District**



**Robert W. Wells
Opequon District**



**Jason E. Ransom
Red Bud District**



**Robert A. Hess
Gainesboro District**

FREDERICK COUNTY, VIRGINIA

OFFICIALS

2015-2016

Brenda G. Garton	County Administrator
Kris C. Tierney	Assistant County Administrator
Cheryl B. Shiffler	Finance Director
Harvey E. Strawsnyder, Jr.	Public Works Director
Dennis D. Linaburg	Fire & Rescue Director
LeeAnna D. Pyles	Public Safety Communications Director
Paula A. Nofsinger	Human Resources Director
Walter T. Banks	Information Technologies Director
Charles B. Tyson	Management Information Systems Director
Eric R. Lawrence	Planning and Development Director
Patrick E. Barker	Economic Development Authority Director
Jason L. Robertson	Parks and Recreation Director
James F. Whitley	Regional Jail Administrator
Ellen E. Murphy	Commissioner of the Revenue
C. William Orndoff, Jr.	Treasurer
Ross P. Spicer	Commonwealth Attorney
Robert T. Williamson	Sheriff
John E. Wetsel, Jr.	Judge of the Circuit Court
W. Dale Houff	Judge of the General District Court
Elizabeth Kellas Burton	Judge of the Juvenile and Domestic Relations Court
Rebecca P. Hogan	Clerk of the Circuit Court
Patricia M. Lowery	Acting A. S. A. P. Director
Tamara Green	Social Services Director
Joanne Leonardis	Social Services Board Chairman
David Crabtree	Health Department District Administrator
Robert P. Mowery	Sanitation Authority Chairman
Uwe E. Weindel	Engineer/Director Sanitation Authority
Mark Sutphin	Frederick County Extension Agent
Richard S. Miller	General Registrar
David T. Sovine	Superintendent of Schools



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
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PRESENTED TO

Frederick County

Virginia

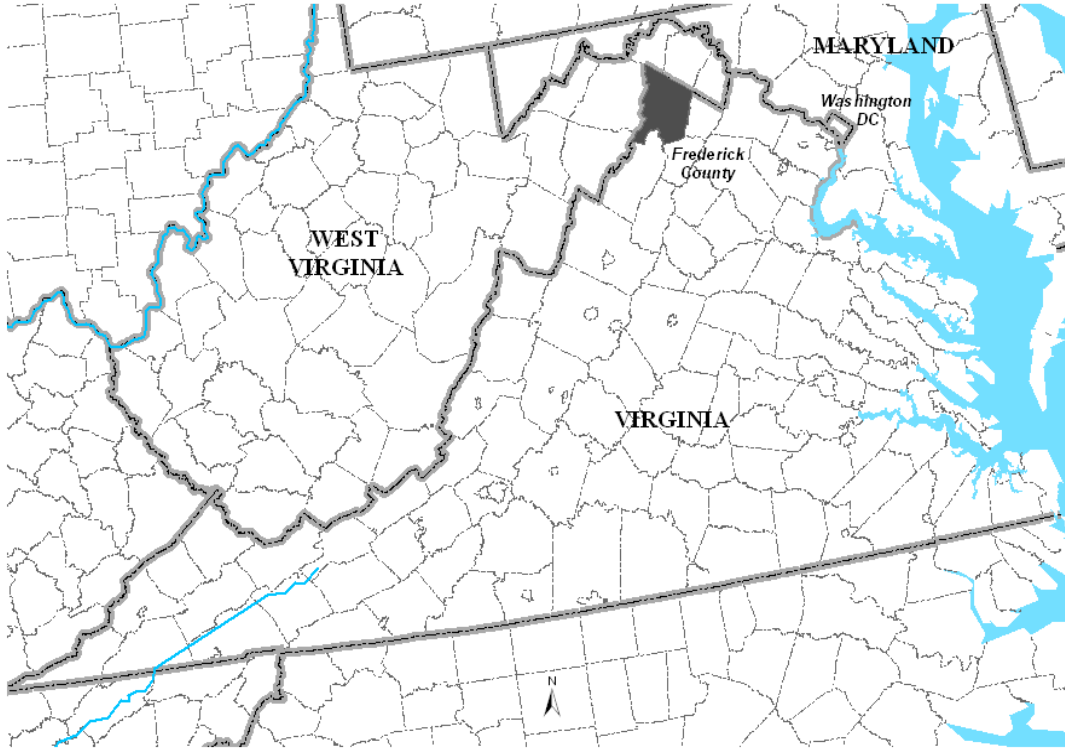
For the Fiscal Year Beginning

July 1, 2014

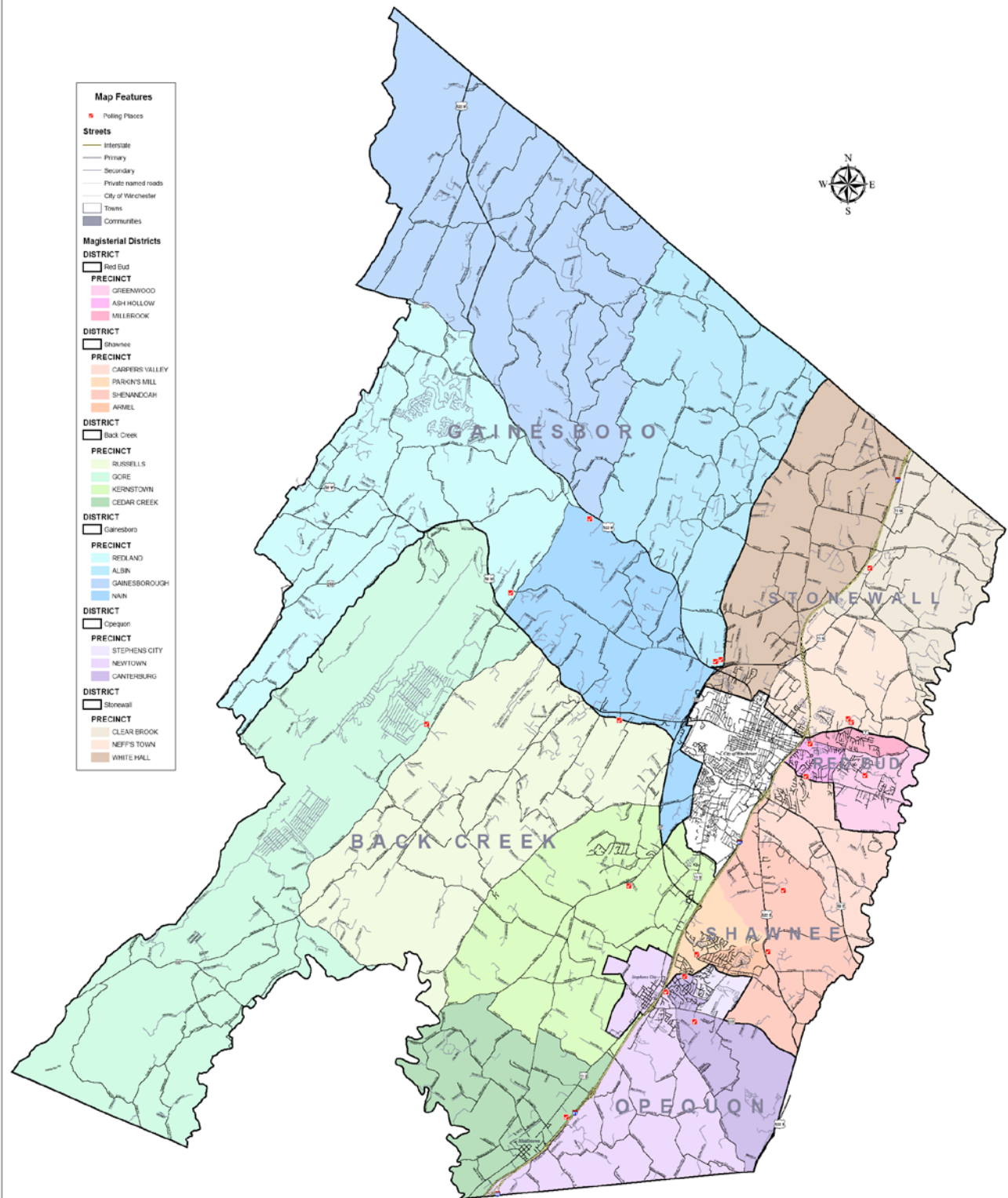
Executive Director

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, 2014. 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.

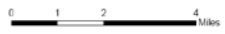
This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



Frederick County Magisterial Districts



- Map Features**
- Polling Places
- Streets**
- Interstate
 - Primary
 - Secondary
 - Private named roads
 - City of Winchester
 - Towns
 - Communities
- Magisterial Districts**
- DISTRICT**
- Red Bud
- PRECINCT**
- GREENWOOD
 - ASH HOLLOW
 - MILLEROOK
- DISTRICT**
- Shamlee
- PRECINCT**
- CARRERS VALLEY
 - PARKERS MILL
 - SHENANDOAH
 - ARMEL
- DISTRICT**
- Back Creek
- PRECINCT**
- RUSSELLS
 - OCRE
 - KERNSTOWN
 - CEDAR CREEK
- DISTRICT**
- Gainesboro
- PRECINCT**
- REDLAND
 - ALBIN
 - GAINESBOROUGH
 - NAIN
- DISTRICT**
- Copeston
- PRECINCT**
- STEPHENS CITY
 - NEWTOWN
 - CANTERBURG
- DISTRICT**
- Stonewall
- PRECINCT**
- CLEAR BROOK
 - NEFFS TOWN
 - WHITE HALL



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 APRIL 2014
DRAFT

FREDERICK COUNTY, VIRGINIA
ANNUAL BUDGET
FISCAL YEAR 2015-2016

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Budget Message



Old Frederick County Courthouse
Winchester, Virginia



Brenda G. Garton
County Administrator

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Fax 540/667-0370
E-mail:
bgarton@fcva.us

July 1, 2015

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

I am pleased to present you and the residents of Frederick County with the Adopted Budget for Fiscal Year 2015-2016 that is balanced with an equalized real property tax rate.

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. The results of the reassessment and how that will be managed, public safety needs and concerns, education needs, and the use of fund balance funding to balance the budget 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 2016 Budget Process, Development and Issues

The FY 2016 budget process began in October 2014 with departments and outside agencies receiving budget packets for completion and submission to the Finance Department in December 2014. The Finance Committee Chairman presented a budget memo in October 2014 to share his concerns on the upcoming budget. In his memo, the Chairman: 1) outlined Sheriff staffing issues particularly those related to special/organized crime investigation and the addition of judges to the area court system which will place a burden on current staffing; 2) continued staffing issues at the County's most busy fire stations; 3) sustaining the salary increases for the school system, an anticipated increase in school debt service, and the need for restoration of funds to cover class sizes, buses, and technology. The Chairman also expressed a desire to quantify deferred capital investments and to work on a prioritized plan for these needs.

Budget strategies were conveyed to the Board as well as to County departments, agencies, and authorities. These strategies were included in the County Administrator's budget guidelines memo sent to departments in October and were as follows:

- Reductions in the State budget are still not clear: Fiscal woes of state and federal governments usually leave local governments seeing reduced funding. This unknown will continue to damper local fiscal planning.
- Modest revenue growth: County revenue growth is currently four percent annually. Current revenue will not provide the resources to address all of our spending requirements.
- Increased costs: As management is aware, costs associated with energy, fuel, health care, retirement, and basic supplies continue to grow.

- Reassessment: Excluding growth, revenues from property values that exceed one percent due to the reassessment will require the tax rate to be advertised as a tax increase. This process will be required prior to June 2015 property tax bills being sent to taxpayers.
- Competitive salaries: We are currently reviewing salaries to surrounding localities to assure that our salary scales are competitive. The Human Resource Committee will make a recommendation in the upcoming months.
- Increased staffing: During the past seven years, positions were eliminated creating areas of strain where increased service levels demanded. These areas are being identified to prioritize resources.

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.

Looking at what departments requested for FY 2016, most increases were made up of capital requests and new positions. Capital purchases have been deferred for many years due to budget constraints. Total General Fund capital requests totaled over \$6.3 million. Here is a condensed summary of some of the larger needs requested to be funded or purchased in FY 2016:

Registrar's Office:	
60 voting machines and related equipment and training	\$281,765
Sheriff's Office:	
Three thermal imagers – Patrol/Search & Rescue	\$21,420
Automated Fingerprint Identification System	\$75,000
Scene Scope Digital Imager	\$22,049
Computerized Polygraph Instrument – replace old machine	\$7,000
Four unmarked vehicles for Investigators	\$106,284
Two 4x4 marked patrol vehicles	\$51,954
Pickup Truck – Animal Control	\$24,591
26 marked patrol vehicles	\$690,846
Tactical/Hostage Negotiation Vehicle	\$75,000
Fire and Rescue:	
Vehicles – three replacement, four new	\$208,700
Radio Equipment – includes equipment for new vehicles	\$42,000
Replacement of Engine 10	\$550,000
PortaCount and required equipment	\$20,000
Fourteen Gas Meters	\$80,500
Scanner/Plotter	\$8,000
Training Manikins	\$160,000
Hydraulic Extrication Equipment	\$60,000
Parks and Recreation:	
FinTrac – Time Management Software	\$30,000
Land – Abrams Creek Trail Easements	\$75,000
Indoor Aquatic Center Design	\$480,000
Snowden Bridge Park Design	\$235,000
Spray ground & slides at existing Sherando & Clearbrook park pools	\$1,352,000
Vehicle Replacements – Two vans and three pickup trucks	\$177,000
One Wii Entertainment Center	\$6,275
Fitness equipment for Community Centers	\$35,000
Four Z-Turn mowers for Clearbrook and Sherando Parks	\$51,200
Two tractors for Clearbrook and Sherando Parks	\$72,000
Dump trailer and surplus dump truck	\$6,000
Two electric carts – replace two golf carts	\$22,000

Pool Building Siding Replacement – Clearbrook and Sherando Parks	\$65,000
Softball Complex irrigation well improvements – Sherando Park	\$28,000
Playground replacement – Sherando Park	\$25,000
Facility water line replacement 3,700 feet – Sherando Park	\$30,000
Northwest Sherando Park development	\$770,000
Softball Complex construction documents – Sherando Park	\$51,000

This is also the first year since FY 2009 that new General Fund positions were considered in the budget process. The new positions requested are as follows:

Department	Quantity	Position
Human Resources	1	HR Administrator
Reassessment	1	Assessor I
Sheriff	16	Deputy I
Sheriff	1	AFIS Examiner
Fire and Rescue	49	Firefighter
Fire and Rescue	2	Training Officer
Fire and Rescue	1	Secretary I
Fire and Rescue	1	Health & Safety Officer
Fire and Rescue	1	Resource Management Technician
Refuse Collection	1	Laborer II
Parks and Recreation	1	Recreation Technician
Parks and Recreation	1	Program Coordinator
Planning & Development	1	Planner I

A reassessment of real property was effective on January 1, 2015. New revenue from real property taxes could be realized if the tax rate was kept constant at \$0.585. If no new revenue was to be realized from the reassessment, then the real property tax rate would need to be rolled back to a “revenue neutral” rate of \$0.56. The Board of Supervisors decided in mid-February that a “revenue neutral” rate would be the effective real estate tax rate for FY 2016 at \$0.56 per \$100 of assessed value. Any new property tax revenue realized is due to new construction only. The General Fund budget for FY 2016 totals \$154,813,644. This is an increase over FY2015 of \$12,426,082. New General Fund Property Taxes and Other Local Taxes revenue increased by \$8,804,085. The Board of Supervisors also decided to increase fund balance funding from \$4.3 million to \$7.3 million due to a current healthy fund balance. This new revenue as well as the increased fund balance funding was split with the School Board with the School Board receiving 57%, or \$6,728,328, and the other 43%, or \$5,075,757, remaining in the General Fund. Other General Fund revenue increased by \$621,997 and is General Fund department specific, therefore, this portion remains in the General Fund to offset expenses for those departments. The General Fund revenue changes from the previous year are as follows:

General Property Taxes	\$7,117,847
Other Local Taxes	\$1,686,238
Permits, Fees and Licenses	\$388,209
Fines and Forfeitures	\$9,000
Use of Money and Property	\$20,686
Charges for Services	\$105,994
Miscellaneous	\$36,822
Recovered Costs	-\$283,883
State Revenue	\$322,669
Federal Revenue	\$22,500

As previously stated, \$5 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 2016 as follows:

- ▶ Computer Refresh Program – The remainder of the County’s outdated computers are being replaced in FY 2016. This is part of a three year plan that began in FY 2014.
- ▶ Jail contribution increase – The adopted contribution amount was \$5.1 million, an increase of \$111,000 over FY 2015.
- ▶ CSA Fund transfer – The amount transferred from the General Fund to the Comprehensive Services Act Fund for FY 2016 is \$1.1 million, an increase of \$287,000 over FY 2015. This is the first increase since FY 2012.
- ▶ Seven new Deputies for the Sheriff’s Office and ten new Firefighters for Fire and Rescue were able to be added.
- ▶ New Positions approved during FY 2015 – Funding continues for six Firefighters, seven Social Services employees, a secretary for Inspections, a Recreation Technician for Parks, and a Data Collector for the Commissioner of the Revenue. These positions were approved during the fall of 2014.
- ▶ Fire and Rescue Overtime – Overtime continues to be an issue for Fire and Rescue. An increase of \$600,000 was included in FY 2016.
- ▶ The replacement of the Round Hill Fire Department is currently under construction. When the building is completed, the County will be responsible for operating expenses. An addition of \$70,000 was included in anticipation of these expenses.
- ▶ A 2.4% merit increase for County (non-school) employees has been included in FY 2016.

The county held a public hearing on the proposed FY 2016 budget on March 25, 2015. Nineteen speakers voiced their concerns at the public hearing to include School System employees and citizens in support of funding the school budget as advertised, citizens wanting to see full funding of the Handley Library contribution, and citizens concerned about the needs of the Sheriff and Fire & Rescue.

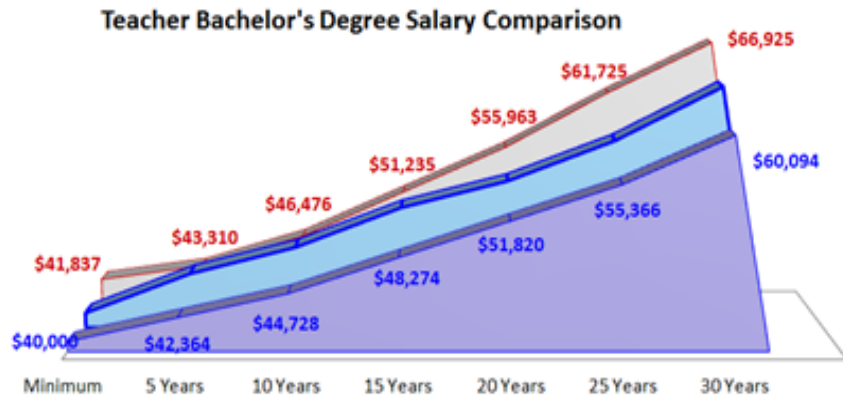
The adoption of the FY 2015-2016 budget occurred on April 8, 2015.

Several changes occurring in the School System budget in FY 2016 are as follows:

- ▶ FY 2016 increase of \$1 million in state revenue and \$6.7 in local revenue offset by a \$0.2 million reduction in other sources for the School Operating Fund will provide additional funding to support continued services, a salary initiative for staff, instructional initiatives to increase student performance, technology initiatives to increase student engagement, and a replacement school bus.
- ▶ Additional funding provides for the following instructionally focused initiatives:
 - Six elementary instructional coaching positions to work side-by-side with teachers providing targeted professional development and modeling instructional strategies that directly benefit students.
 - New classroom teachers to address current needs and projected student enrollment growth.
 - Implementation of the Summer School Academy to assist students’ retention of skills between school years. The Summer School Academy will begin in the summer of 2015 and serve about 351 academically at-risk elementary and middle school students.
 - Implementation of a centralized registration service for the school community which will operate from the FCPS School Administration Building to improve registration efficiency and public relations. This new operation will enroll all new and returning students, manage variance requests, coordinate kindergarten registration, and assist homelessness screenings and homebound instruction requests.
- ▶ Additional funding provides for division-wide salary increases designed to retain and recruit quality educators and support staff.

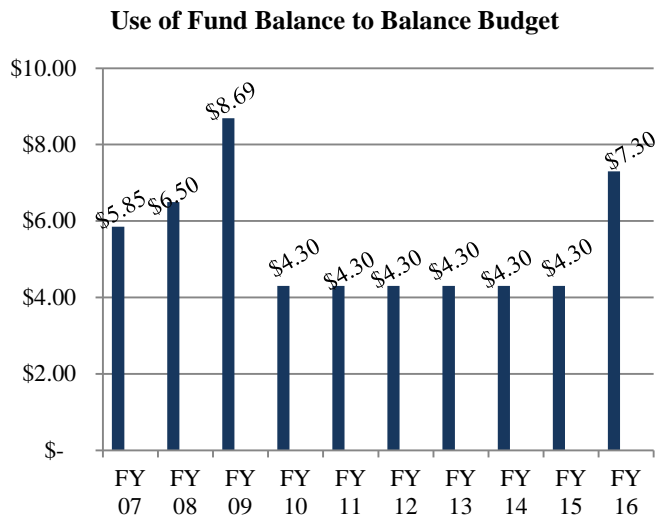


- A \$3.9 million investment was approved to increase teacher salaries. This investment allows FCPS to help close the gap between FCPS teacher salaries and the targeted salary – an average of school division salaries within a 30-40 minute drive. As illustrated in the following graph, the approved teacher salary initiative for FY 2016 is the blue area, the targeted salary is the red line, and the prior year (FY15) FCPS salary is the purple area.

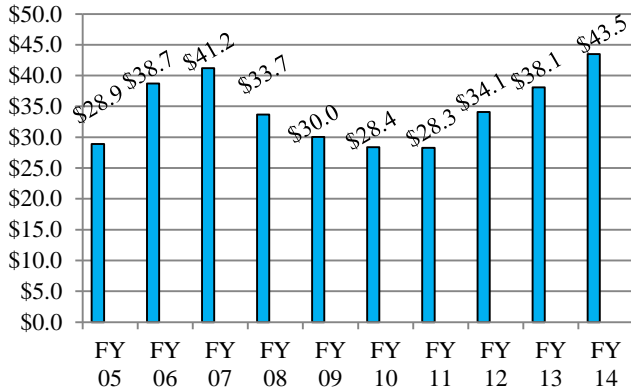


- A \$1.6 million investment was approved to increase all other salaries by pay table. Staff will receive the minimum value of a step movement while some will also receive a targeted initiative that is supported by the marketplace.
- ▶ Additional funding provides for the following technology initiatives.
 - New staffing to restore and rebuild technology services – support software specialization and a hardware technician to support student and staff devices.
 - Expansion of the 1:1 Student Chromebook initiative to every 5th, 7th, and 8th grader. The use of technology in classroom improves student engagement and individualizes student instruction, both important components to improving student achievement.

The Board of Supervisors approved FY 2016 General Fund allocations to the school operating fund of \$72 million and \$14.6 million to the school debt service fund. This is a \$6.7 million increase to the school operating fund and a constant level for school debt service compared to FY 2015. The Board of Supervisors allocates this funding in total. The General Fund budget increased by \$12.4 million from FY 2015, which includes the transfers to school operating and school debt. In order to support this budget, \$7.3 million was utilized from fund balance, an increase of \$3 million over FY 2015. This is the first increase in fund balance funding since FY 2009. 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.



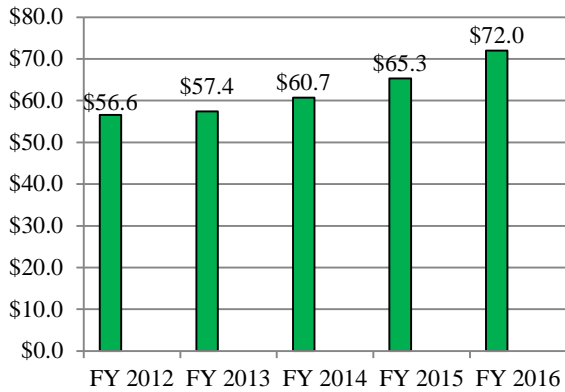
Unassigned General Fund Balance at June 30



The unassigned fund balance for the General Fund has remained at a manageable level for the past decade. There has been a fifty percent increase in fund balance over the last ten years. With a larger operating budget comes a higher fund balance. The County previously had a fund balance policy of ten percent of the operating budget. This amount has been increased to seventeen percent as recommended by GFOA. For FY 2016, this equates to approximately \$26.3 million. As can be seen in the chart on the left, the unassigned fund balance level dropped to its lowest during the years of the most recent recession.

County Expenditures

Transfer to School Operating Fund

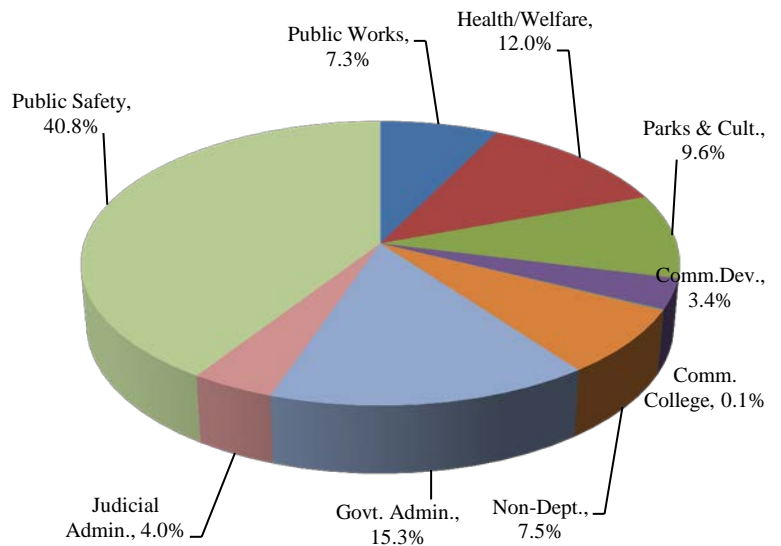


The total county budget for FY 2016 is \$275.8 million, an increase of 4.3% from the FY 2015 adopted budget. This figure does not include transfers made between various funds. The transfer from the General Fund to the School Operating Fund equals \$72,076,068, which is \$6,728,328, or 10.3% more than the transfer made for FY 2015. Looking back five years, the transfer to the School Operating Fund has increased 27.2%, or \$15,438,400. Another transfer occurs between the General Fund and the Regional Jail Fund. This contribution totals \$5,103,298, a 2% increase, or \$111,814, compared to FY 2015. This transfer has increased 37% or \$1,369,788 over the last five years due to increases in

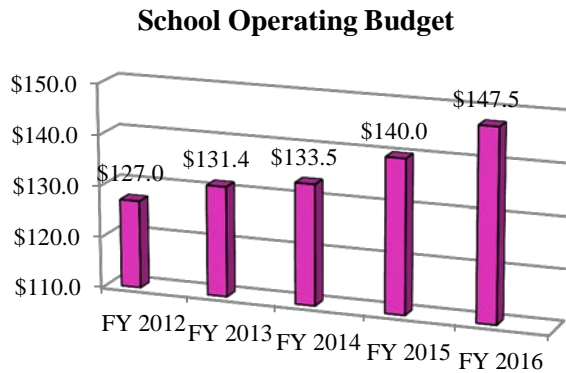
County inmate population and growing regional jail costs.

General Fund

The General Fund budget totals \$62.3 million, excluding school, jail, airport operating, and EDA transfers, an increase of 8.7%, or \$5,003,175 over FY 2015. Personnel expenses increased primarily due to increased overtime, sixteen positions added during FY 2015, and seventeen new positions approved for FY 2016. Increases in operating expenses include new Round Hill Fire Department operating costs, CSA fund transfer increase, and the last phase of a computer refresh program. General Fund expenditures have increased twenty-two percent, or \$11.5 million over the past five years.



School Operating Fund



The School Operating Budget for FY 2016 is \$147.5 million which is an increase of 5.3% from FY 2015. Over the past five years, the School Operating Fund has increased sixteen percent, or \$20.5 million. This budget is based on a projected student enrollment of 13,166. Student enrollment has risen by 49 from September 2010 to September 2014. Over the last ten years, student enrollment has increased seven percent, or 869 students.

School Construction

As the county's population continues to grow, the school system must accommodate enrollment growth that comes with it. Further, as buildings age, replacement facilities must be planned. Construction projects included on the county's Capital Improvement Plan are shown below as approved by the county Board of Supervisors unless noted otherwise. School construction projects are approved at a public hearing separate from the annual public hearing for the budget. Once appropriated, the budget resolution allows for a carry forward of any unused appropriation to the following year to continue the project. As of July 1, 2015, appropriation has only been approved for the design of the fourth high school in the projects listed below.

- Construction of the 12th elementary school near Snowden Bridge and an addition to Armel Elementary School are the first projects on the CIP. Projected student population growth is driving the need of the 12th elementary school and Armel's addition. Two of the fastest growing developments over the next few years will occur in these schools' attendance zones. The anticipated opening date of the school is the summer of 2017 or 2018.
- Renovation and upgrade to Robert E. Aylor Middle is the second priority on the Capital Improvements Plan. The current facility opened in 1969 and is in need of modernization and instruction delivery improvements. This project is in line for scheduling but has been delayed due to funding.
- Construction of the county's 4th high school is scheduled to begin September 2016 to accommodate a July 2019 opening. Two of the existing three high schools currently exceed program capacity, while the third high school is 93 percent of capacity. In total, high school enrollment is over capacity. A rezoning will not provide sufficient classroom space to accommodate projected enrollment growth. Funds were appropriated for architectural design for the building. Eighty-three acres of land beside Admiral Byrd Middle School has been purchased. According to the CIP, construction of the 4th high school is scheduled to begin September 2016 or 2017 to accommodate a July 2019 or 2020 opening.
- Renovations and upgrades are scheduled for James Wood High School, Dowell J. Howard Center, Apple Pie Ridge Elementary School, Bass Hoover Elementary School, and Indian Hollow Elementary School. Improvements to Sherando High School's parking lot and softball fields are included on the CIP. Project estimates will be determined when design and scoping of the projects are complete.
- Land acquisitions for the construction of the county's 13th elementary and 5th middle schools are also on the schools' CIP listing.

County Revenues

Tax rates adopted for calendar year 2015:

Real Estate	\$.56 per \$100
Personal Property	\$4.86 per \$100
Business & Occupational	
Retail	\$.20 per \$100
Contractors	\$.16 per \$100
Professional Services (calculated on gross receipts)	\$.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.

The FY 2016 revenue plan includes the use of \$7.3 million of the county's projected unreserved fund balance. The June 30, 2015 fund balance is projected to reach approximately \$43.7 million. At July 1, 2015, this amount will be reduced to approximately \$36.4 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 seventeen percent of the General Operating Fund. This amount equates to about \$26.3 million or approximately 45 days of operating funds.

Unfunded Requests/Delayed Goals and Initiatives

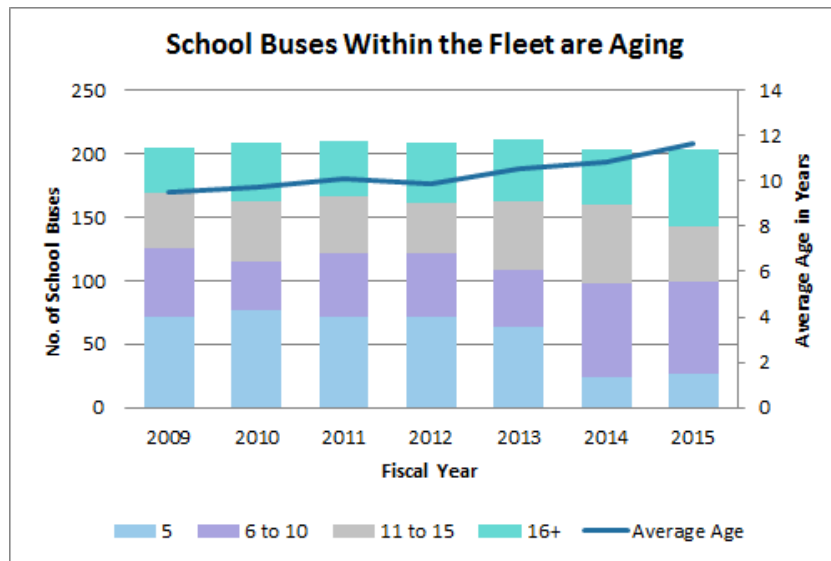
The FY 2015-2016 budget addresses some of the needs of a steadily growing community in the aftermath of a recession. Unfunded requests from the Registrar, Sheriff's Office, Fire & Rescue, and Parks and Recreation were outlined previously. Other budget needs remain unfunded. To name a few:

- New positions needed in Human Resources, Reassessment Office, Refuse Collection, Parks and Recreation, Planning, and the EDA.
- Additional positions needed for the Sheriff's Office and Fire and Rescue.
- Vehicle requests for Reassessment, Commonwealth Attorney, Inspections, and Social Services.
- Furniture and ADP equipment for various departments.
- Continued reduced hours of operation at compactor sites throughout the county.
- Improvements at compactor sites.
- Reductions in travel to meetings and workshops.
- Reduced quality of athletic fields, swimming pools and pool buildings at Clearbrook and Sherando Parks.

The school division is projected to receive a net \$7.5 million more revenue from all sources for the operating fund – increase from state and local sources offset by a reduction in federal and miscellaneous dollars. Increased revenue was used to fund \$0.7 million additional costs to continue current services and programs and \$1.3 million to rebuild, reposition, and restore instruction, technology, transportation, and \$5.5 million to provide a salary initiative designed to recruit and retain quality educators and support staff. The following budget priorities were not met:

- Delayed funding to maintain/improve K-12 pupil-teacher ratios.
- Delayed funding for a preschool program.

- Delayed funding for other items such as: staff development, equipment replacements, and other operational items.
- 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 and complies with financial policies.
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.
- 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. Develop on-line tutorials to assist taxpayers.

- Employee Retention and Recruitment.
Strategy: Monitor local market salaries to provide salary scales that allow for competitiveness in the local job market.

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. Utilizing land use planning and commercial/industrial opportunities to offset impacts from existing planned residential uses will facilitate this objective.

Frederick County prides itself on being “business friendly”. This moniker is well deserved as *Forbes* and others rank Frederick County among the top communities for doing business. This recognition is confirmed by the expansion of a variety of Fortune 200 companies in our area.

Frederick County’s economic success can be partly attributed to our existing business base. Companies such as HP Hood, M&H Plastics, Rubbermaid Commercial Products, and Southeastern Container provide a strong foundation on which our economy is built.

Several accolades received by Virginia and the Winchester/Frederick County area are:

- Virginia ranks 4th in *Forbes* list of “Best States for Business”
- Virginia named to MoneyRates.com List of “10 Best States to Make a Living”
- Movoto Real Estate ranks Winchester among List of “Top 10 Most Exciting Places in VA”
- Packaging Corporation of America (located in Frederick County) named to IndustryWeek’s “50 Best U.S. Manufacturers List”
- Navy Federal Credit Union named to Fortune’s List of 100 Best Employers
- Winchester Medical Center ranked by U.S. News & World Report in Top Five of List: “Best Hospitals in Virginia”
- Virginia ranks 4th in Country for Green Building
- Virginia is No. 10 on Site Selection Magazine’s “Top Business Climate” List

Frederick County will continue to vie for economic development projects in the future. Geographic location, transportation network, proximity to the Virginia Inland Port, and overall quality of life are just a few of the characteristics that will continue to make Frederick County a competitive location for future business attraction and existing business expansion.

The Village at Orchard Ridge, which is a subsidiary of the National Lutheran Home, continues to develop its senior living facility. The next phase of its development will include a new four story approximately 148,000 square foot building, which is expected to include 80 independent living units, a new three story 27,000 square foot building, which is expected to include 24 independent living units, a one story approximately 12,000 square foot building expected to include ten skilled nursing units, an approximately 5,000 square foot expansion of the dining facilities, an approximately 16,000 square foot expansion of the wellness center, and other capital improvements. With the pending retirement of the baby boomers, retirees are seeking diverse retirement options to include rural living, subdivision living, and age-restricted communities.



Frederick County has a wide variety of senior living options. In addition to The Village at Orchard Ridge, we have Westminster Canterbury, which provides independent and assisted living options, as well

as skilled nursing care. We also have Spring Arbor, which is a skilled nursing facility located on Route 50 between The Village at Orchard Ridge and the Winchester Medical Center.

Growth in Frederick County has remained fairly steady over the last six years. Housing permits reached an all-time high in FY 2004-2005 in Frederick County with 2,004 residential permits issued during that fiscal year. Housing construction decreased significantly to an all-time low of 762 in FY 2011-2012. A come-back has occurred since then with the current FY 2014-2015 number of 1,153 residential permits being issued. The chart on page 205 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 was 78,305. The latest estimate for Frederick County places the population at 82,059. Population in the county is anticipated to slowly increase to 97,192 by 2020 and much higher in 2030 with an estimate of 119,419 residents. 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 maintains fiscal stability for many, many years to come.

I hope you will find this document informative. I believe the Board of Supervisors, Finance Committee, School Board 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 cursive script that reads "Brenda G. Garton".

Brenda G. Garton
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 two years.
- The county will follow an aggressive policy of collecting tax revenues. Tax collections will take advantage of all available legal enforcement powers.

C. Debt Management Policies

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

D. Capital Policies

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

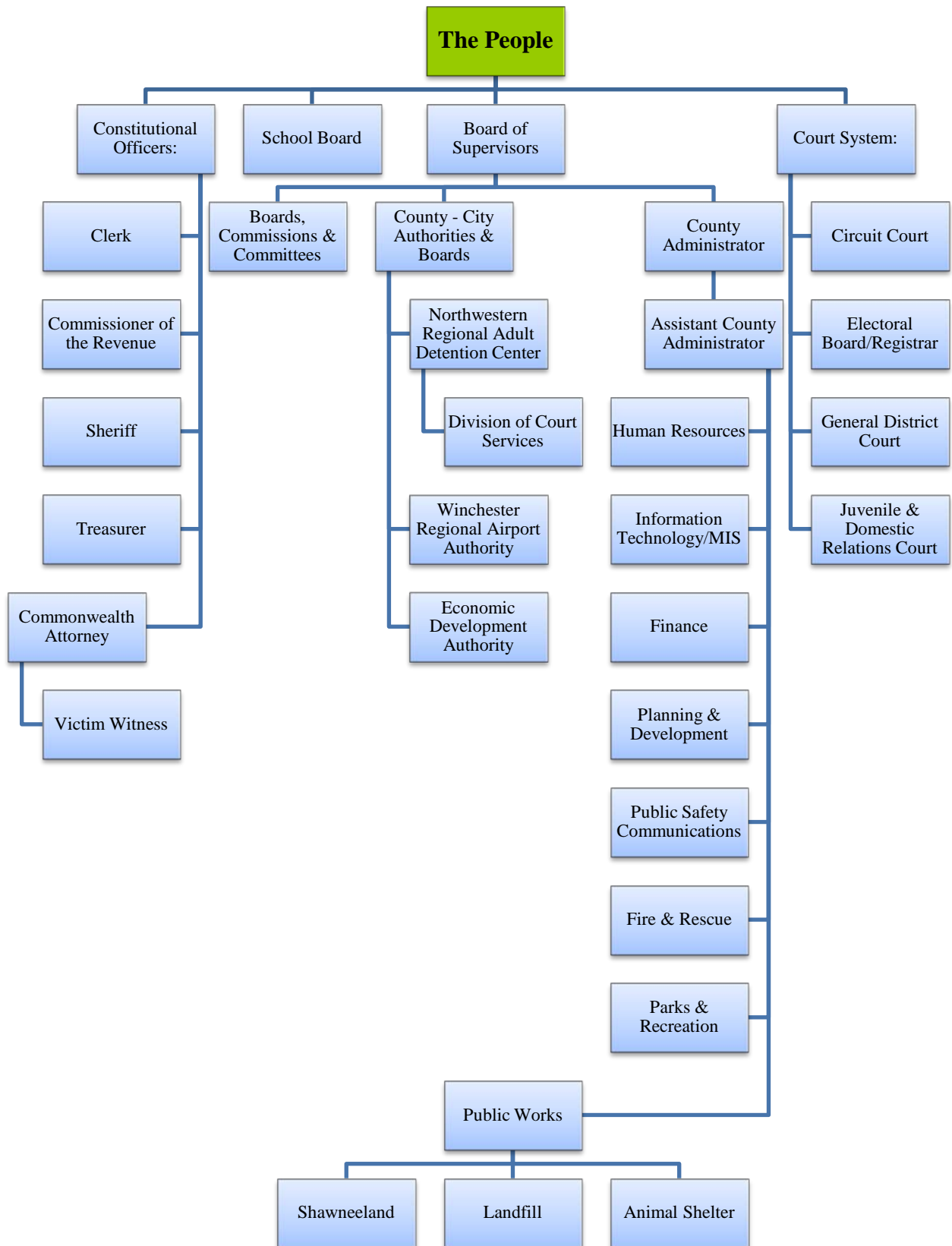
E. Reserve Fund Policies

- Undesignated fund balances at the close of each fiscal year should be equal to no less than 17% 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.

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 2015-2016 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 economy continues to show slow and steady improvement in different areas. Real estate values appear to be rising and foreclosures are becoming less abundant. The average selling price of a home in Frederick County in 2012 was \$212,101, in 2013 the average increased to \$229,432. In 2014 the average selling price of a home rose to \$239,128. This is almost a thirteen percent increase in three years. As of April 2015, twenty-six properties were in the foreclosure market process in Frederick County.

Unemployment remains an issue for Frederick County residents. The unemployment rate for Frederick County for 2014 was 4%, down slightly from one year ago when the rate was 5%. The 2014 rate for Frederick County is slightly lower than the statewide rate of 4.8% and significantly lower than the national rate of 5.6%.

There continue to be indicators that the local economy in Frederick County is recovering from the Great Recession of a few years ago. Sales tax continues to increase and is the top indicator of fiscal improvement. Other positive indicators include a below state average unemployment rate, a fairly steady showing in construction-related permits, and an increase in development review fees.

Several factors guided the FY 2016 budget process:

- Modest revenue growth – Current revenues will not provide the resources to address all of the County's spending requirements.
- State budget uncertainty – The state budget continues to be an area of contention. With a state budget not being approved until June 2014 last year, it creates a large unknown factor as to how the state budget process will proceed this year and its effect on local government.
- Reassessment – A reassessment of real property was conducted in 2014 with an effective date of January 1, 2015. How will this factor into the budget process?
- Increased costs – Costs associated with energy, fuel, health care, retirement and basic supplies continue to fluctuate and remain difficult to forecast.
- Competitive Salaries – A salary survey was in the beginning stages at the start of the budget process and needed to be addressed and accounted for in order to be up-to-date with recruitment and retention.
- Increased staffing – Over at least the last seven years, positions were either eliminated or frozen if vacated and the County is at a critical point in needing to address strained areas and increased workload.
- Provide responsible stewardship for county funds to ensure the citizens receive the best services possible for the funds expended.
- Ensure a highly trained public safety program to provide efficient services and protection to county citizens.

Throughout the budget process, the Board of Supervisors were presented the following funding scenarios to balance the FY 2016 budget.

FY 2016 Scenarios	Scenario A	Scenario B	Scenario C	Scenario D	Scenario E
Real Estate Tax Rate	56 cents	56 cents	56 cents	58.5 cents	61 cents
Increase	0	0	0	4.5% 2.5 cents	9% 5 cents
FY 16 Additional General Fund Revenue from taxes	8,804,085	8,804,085	8,804,085	8,804,085	8,804,085
Funding from General Fund Unassigned Fund Balance	4,300,000	2,200,000	0	4,300,000	4,300,000
FY 15 Budgeted General Fund Revenue	138,087,562	138,087,562	138,087,562	138,087,562	138,087,562
Revenue growth from reassessment/tax increase				2,000,000	4,000,000
FY 16 Proposed General Fund Budget	151,191,647	149,091,647	146,891,647	153,191,647	155,191,647
FY 15 Adopted General Fund Budget	142,387,562	142,387,562	142,387,562	142,387,562	142,387,562
Increase in FY 16 Funding	8,804,085	6,704,085	4,504,085	10,804,085	12,804,085
Total additional funding for School Fund from General Fund	5,018,328	3,821,328	2,567,328	6,158,328	7,298,328
Total additional funding for General Fund (non-schools)	3,785,757	2,882,757	1,936,757	4,645,757	5,505,757

The above scenarios were created with the following assumptions:

- Operating split → 57% Schools, 43% General Fund
- Revenue neutral reassessment for Scenario A, B and C
- Current Real Estate Tax Rate is 58.5 cents per \$100

After deliberations, the Board of Supervisors decided to enact Scenario A which would roll the .585 cent real estate tax rate back to a revenue neutral rate of 56 cents. Fund balance funding was to remain the same with Scenario A outlined above but after another budget worksession, that amount was increased from \$4.3 million to \$7.3 million. It was agreed that this increase in fund balance funding would be shared with the school system with the same split of 43% to the General Fund and 57% to the Schools. A revised Scenario A is shown below detailing the new fund balance funding:

	Scenario A
FY 16 Additional General Fund Revenue from taxes	8,804,085
Funding from General Fund Unassigned Fund Balance	7,300,000
FY 15 Budgeted General Fund Revenue	138,087,562
FY 16 Proposed General Fund Budget	154,191,647
FY 15 Adopted General Fund Budget	142,387,562
Increase in FY 16 Funding	11,804,085
Total additional funding for School Fund from General Fund	6,728,328
Total additional funding for General Fund (non-schools)	5,075,757

In all scenarios provided, revenues were increased by \$8,804,085 and consist of those General Property Taxes and Other Local Taxes, which are the revenues to be shared with the school system. The changes in these revenue categories are listed below:

Revenue Category	Increase (Decrease)
Real Property Taxes	2,900,823
Public Service Corp. Taxes	(200,000)
Personal Property Taxes	4,317,024
Penalties, Interest, & Admin. Fees	100,000
Local Sales & Use Taxes	1,567,339
Auto Rental Tax	35,000
Motor Vehicle Licenses	50,000
Bank Stock Taxes	60,000
Recordation Taxes	(263,611)
Add'l Tax on Deeds of Conveyance	50,000
Meals and Lodging Taxes	187,310
Street Lights/Star Fort Fees	200
Total Change in Property Taxes and Other Local Taxes	8,804,085

Actual total revenues for the General Fund increased by \$12,426,082. Of this amount, the \$8.8 million shown above and the additional \$3 million from fund balance are split between the General Fund and the Schools. The remaining \$621,997 is General Fund department specific and includes such revenue areas as permits, fees, fines, recovered costs, and state categorical funding.

Original General Fund expenditure requests submitted by departments for FY 2016 were \$27.4 million above the FY 2015 approved General Fund budget. Here is a breakdown by function:

Function	FY 15 Approved	FY 16 Request	Increase (Decrease)
General Govt.	8,834,088	10,433,659	1,599,571
Judicial Administration	2,273,085	2,470,238	197,153
Public Safety	28,411,307	38,251,024	9,839,717
Public Works	4,172,249	4,989,763	817,514
Health/Welfare	6,910,546	8,339,390	1,428,844
Comm. College	56,000	78,233	22,233
Parks/Cultural	5,530,713	9,639,231	4,108,518
Community Development	1,924,902	2,178,604	253,702
School Transfers	79,973,891	83,853,472	10,764,642
Non-Departmental	4,300,781	4,352,449	(1,574,194)
Total	142,387,562	169,845,262	27,457,700

The largest requests were in Public Safety, Parks and Recreation, as well as the \$10.7 million increase requested by the School Board. Public Safety increases are primarily personnel and capital requests which include 17 positions for the Sheriff and associated vehicles and equipment, 54 positions for Fire and Rescue as well as vehicles and equipment, miscellaneous sheriff and fire and rescue equipment, and increases in part-time and overtime expenses. Parks and Recreation capital requests include design work for an indoor aquatic facility and a community park, construction of spray grounds and slides at both pools, northwest Sherando Park development, vehicle replacements, as well as improvements to various park buildings and property.

Outside agency funding makes up a fair sum within the General Fund and usually always generates public opinion at the budget public hearing. This year, twenty agencies requested funding from Frederick County. Below is a chart that lists what the agencies requested for FY 2016 and the amount that was approved for FY 2016.

Organization	FY 2016 Adopted Budget	FY 2016 Request
NW Works, Inc.	\$25,000	\$26,500
Access Independence, Inc.	\$11,000	\$12,475
Tourism Program	\$100,500	\$100,500
Courthouse Museum	\$25,000	\$25,000
CLEAN, Inc.	\$10,000	\$15,000
Our Health	\$20,000	\$25,000
Lord Fairfax EMS Council, Inc.	\$16,000	\$17,600
Health Department	\$301,000	\$386,549
Northwestern Community Services	\$318,000	\$333,900
Shenandoah Area Agency on Aging	\$60,000	\$65,000
The Laurel Center	\$6,000	\$8,000
Lord Fairfax Community College	\$56,000	\$78,233
The Handley Library	\$862,665	\$942,357
Shenandoah Apple Blossom Festival	\$3,800	\$5,000
NSV Regional Commission	\$44,085	\$45,301
Lord Fairfax Soil & Water	\$7,000	\$11,250
Blue Ridge Legal Services	\$0	\$5,756
Shenandoah Valley Discovery Museum	\$0	\$25,000
Bluemont Concert Series	\$0	\$8,000
Big Brothers Big Sisters	\$0	\$10,000

Most of these outside agencies remained at present level funding with the exception of the last four in the above list. Funding for Blue Ridge Legal Services and Shenandoah Valley Discovery Museum was eliminated during the FY 2015 budget process, however, these two agencies requested to be reconsidered for funding. The last two agencies listed, Bluemont Concert Series and Big Brothers Big Sisters were new agencies to request funding. No new agencies were considered for funding for FY 2016.

The new revenue to be shared with the school system as mentioned earlier was \$11,804,085. As shown previously, the school system requested \$10.7 million from the General Fund. The amount of new revenue earmarked for the school system was \$6,728,328, or 57% of the new revenue. The remaining 43%, or \$5,075,757, would be able to go towards General Fund increases. With new revenues, increased fund balance funding, and a revenue neutral real estate tax rate taken into account, the FY 2016 General Fund budget totaled \$154,813,644. This meant cuts in the amount of over \$15 million had to be made. The School System had to cut their request by over \$4 million with the rest to be made in General Fund departments. Of the \$5 million remaining in the General Fund for all other functions, \$3.5 million was already earmarked to cover committed costs made so far in FY 2015 as well as mandatory increases for FY 2016. Some of those costs are:

- ▶ Six new positions for Fire and Rescue
- ▶ Increased overtime for Fire and Rescue
- ▶ Seven new positions for Social Services
- ▶ One new position each for Commissioner of the Revenue, Inspections, and Parks
- ▶ Part-time Baliffs for mandatory increased workload in the court system
- ▶ Annualization of a salary survey completed in the winter of 2015

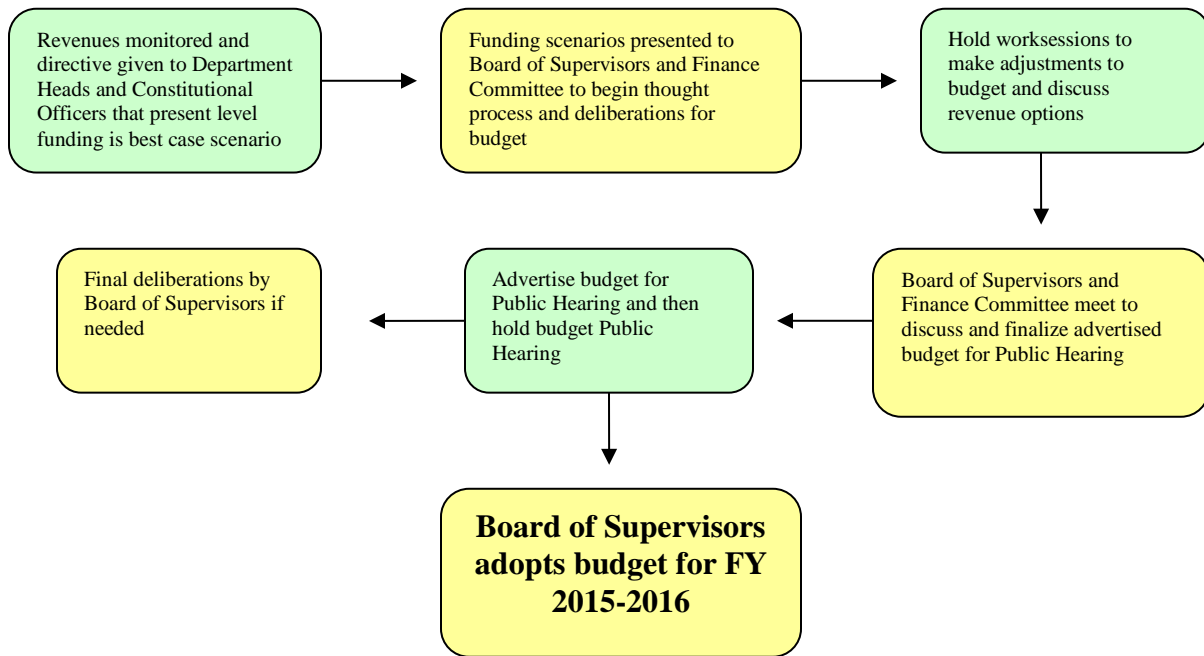
- ▶ Increase in the transfer for the Comprehensive Services Act
- ▶ Increased costs related to the Joint Judicial Center

The Board also showed interest in providing a merit increase for county employees. After several discussions, a merit increase of 2.4% for all non-school employees is included in the FY 2015-2016 budget.

The Public Hearing on the FY 2015-2016 budget was held on March 25, 2015. Nineteen speakers presented their views to the Board of Supervisors that night and included support of funding the schools as advertised, support for pay increases for teachers, increased support needed for public safety purposes, support of funding The Handley Library’s full budget request, and concern of continued needs within the school system.

The proposed FY 2016 budget was adopted on April 8, 2015 with a real estate tax rate of .56 per \$100. Revenue monitoring will continue with hopes that the current economic upswing continues.

Budget Process Flow Chart



II. 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.

III. 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 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 Board of Supervisors 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.

IV. THE ANNUAL BUDGET AS A MANAGERIAL TOOL

- A.** The FY 2016 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 2016 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.

V. DEBT MANAGEMENT

Counties in Virginia, unlike cities, do not have a legal debt limit. With the exceptions of Lease Revenue Bonds, School Literary Bonds sold to the state's Literary Fund, and School Obligation Bonds, the County does not have any other debt. The following is a summary of long-term debt transactions reported in the Comprehensive Annual Financial Report for June 30, 2014:

	Balance July 1, 2013	Issuances/ Increases	Retirements/ Decreases	Balance June 30, 2014	Amount Due Within One Year
Primary Government:					
Governmental activities:					
Lease revenue bonds payable	\$29,175,000	--	\$1,715,000	\$27,460,000	\$1,551,250
County General obligation bonds:					
Library	2,544,718	--	226,411	2,318,307	238,781
School General obligation bonds:					
School	99,862,566	9,415,000	8,164,756	101,112,810	8,422,722
Add deferred amount for issuance premiums	3,492,698	744,930	481,833	3,755,795	508,222
Total School General obligation bonds	\$103,355,264	\$10,159,930	\$8,646,589	\$104,868,605	\$8,930,944
State Literary Fund loans:					
School	3,638,616	--	814,149	2,824,467	814,149
Intergovernmental loans	150,375	--	12,346	138,029	12,739
Claims	747,397	7,426,859	7,426,204	748,052	748,052
Capital Leases	271,481	310,788	408,607	173,662	73,040
Net OPEB obligation	10,776,000	2,582,000	485,000	12,873,000	--
Compensated absences	3,085,468	2,518,691	2,159,828	3,444,331	2,411,032
Total governmental activities	\$153,744,319	\$22,998,268	\$21,894,134	\$154,848,453	\$14,779,987

General Fund revenues are used to pay all long-term general obligations and General Fund capital leases. General Fund revenues are used to liquidate the net other post-employment benefit obligations for the County. The School Operating Fund is used to liquidate the net other post-employment benefit obligations for the School Board.

Annual requirements to amortize all long-term obligations and related interest are as follows:

Year Ending June 30,	General Obligation Bonds		Literary Loans		Capital Leases	
	Principal	Interest	Principal	Interest	Principal	Interest
2015	\$8,661,503	\$4,720,097	\$814,149	\$84,734	\$73,040	\$1,620
2016	8,887,671	4,320,644	814,149	60,310	75,247	1,165
2017	8,719,671	3,896,361	814,169	35,885	20,502	516
2018	8,677,680	3,480,468	382,000	11,460	4,873	25
2019	8,631,620	3,069,991	--	--	--	--
2020-2024	36,982,930	9,726,722	--	--	--	--
2025-2029	17,505,000	3,796,239	--	--	--	--
2030-2034	5,150,000	836,086	--	--	--	--
2035-2039	215,000	3,816	--	--	--	--
2040-2044	--	--	--	--	--	--
Total	\$103,431,117	\$33,850,424	\$2,824,467	\$192,389	\$173,662	\$3,326

The cost of equipment under current capital leases is \$1,312,017.

Year Ending June 30,	Lease Revenue Bonds		Intergovernmental Loans	
	Principal	Interest	Principal	Interest
2015	\$1,551,250	\$1,259,339	\$12,739	\$5,041
2016	877,500	1,207,318	13,094	4,586
2017	911,250	1,172,320	13,726	4,113
2018	951,250	1,135,974	14,119	3,614
2019	991,250	1,098,032	79,056	9,786
2020-2024	5,638,750	4,819,646	5,295	118
2025-2029	7,118,750	3,357,774	--	--
2030-2034	6,905,000	1,521,723	--	--
2035-2039	2,515,000	180,500	--	--
Total	\$27,460,000	\$15,752,626	\$138,029	\$27,258

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 has undertaken. Below is a chart that shows the ratio of Net General Bonded Debt per capita.

Ratio of Net General Bonded Debt to
Assessed Value and Net Bonded Debt Per Capita
Last Ten Fiscal Years

Fiscal Year	Gross Bonded Debt	Less: City Of Winchester Share	Net Bonded Debt (3)	Ratio of Net General Obligation Debt to Assessed Value (2)	Net Bonded Debt per Capita (1)
2005	\$ 120,002,745	\$ --	120,002,745	1.80%	1,736
2006	144,413,506	--	144,413,506	1.74%	1,993
2007	145,585,324	--	145,585,324	1.66%	1,950
2008	153,081,573	--	153,081,573	1.70%	2,013
2009	148,796,669	--	148,796,669	1.61%	1,921
2010	137,982,022	--	137,982,022	1.46%	1,762
2011	136,620,526	--	136,620,526	1.46%	1,726
2012	145,019,085	--	145,019,085	1.57%	1,806
2013	138,713,598	--	138,713,598	1.48%	1,708
2014	137,471,379	--	137,471,379	1.45%	1,656

(1) Population data can be found in the Demographic Statistics Table on page 205

(2) See the Assessed Valuation of All Taxable Property Table on page 209

(3) Includes all long-term general obligation bonded debt, Literary Fund Loans, excludes capital leases, and compensated absences.

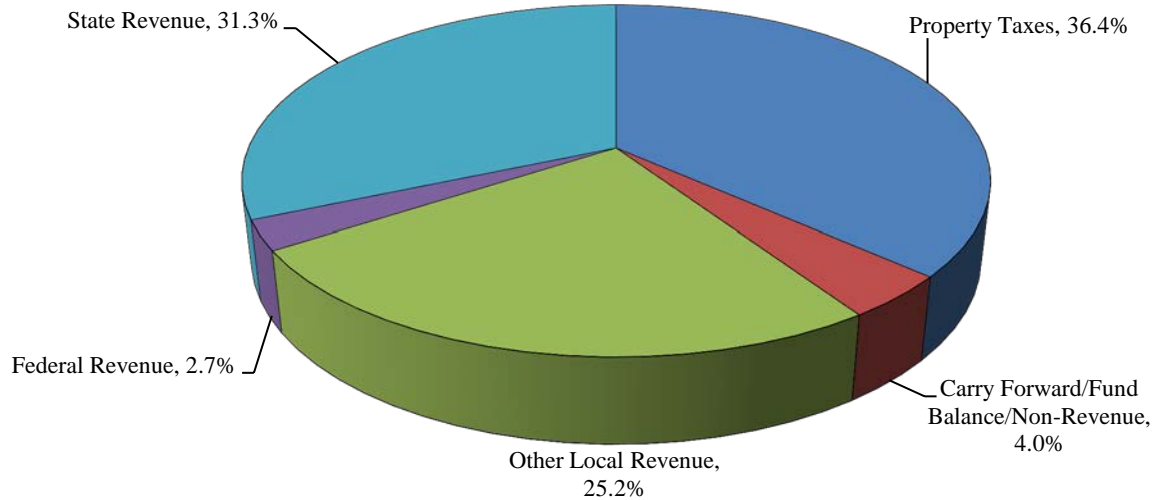
**Frederick County, Virginia
Statement of Long-Term Indebtedness
Year Ending June 30, 2015**

School VPSA	Authorized And Issued	Payments Thru June 2014	Balance July 1 2014	Incurred During 2014-15	Total Balance & Incurred	Principal Paid During 2014-2015	Outstanding June 30 2015
Stonewall/Senseny/Admin/Redbud	3,700,000	3,330,000	370,000		370,000	185,000	185,000
Stonewall/Senseny Road	1,200,000	1,020,000	180,000		180,000	60,000	120,000
Stonewall	1,355,000	1,095,000	260,000		260,000	65,000	195,000
Armel/Middletown Addition	3,200,000	2,400,000	800,000		800,000	160,000	640,000
Orchard View Elementary	4,650,000	3,270,000	1,380,000		1,380,000	230,000	1,150,000
Orchard View Elementary	4,100,000	2,870,000	1,230,000		1,230,000	205,000	1,025,000
Millbrook/Evendale Land/Byrd MS	16,800,000	10,080,000	6,720,000		6,720,000	840,000	5,880,000
Millbrook High School	6,150,000	3,710,000	2,440,000		2,440,000	305,000	2,135,000
MHS/JWMS Renovation	8,385,000	4,620,000	3,765,000		3,765,000	420,000	3,345,000
MHS, JWMS, Byrd MS	3,315,000	1,830,000	1,485,000		1,485,000	165,000	1,320,000
Millbrook High School	3,782,296	1,969,486	1,812,810		1,812,810	187,722	1,625,088
MHS, JWMS	12,655,000	6,350,000	6,305,000		6,305,000	635,000	5,670,000
Byrd Middle School	5,980,000	3,000,000	2,980,000		2,980,000	300,000	2,680,000
Byrd MS, Evendale Elementary	8,580,000	3,870,000	4,710,000		4,710,000	430,000	4,280,000
Byrd MS, Evendale Elementary	8,550,000	3,870,000	4,680,000		4,680,000	430,000	4,250,000
Byrd MS, Evendale Elementary	5,995,000	2,400,000	3,595,000		3,595,000	300,000	3,295,000
Evendale Elementary	5,685,000	2,280,000	3,405,000		3,405,000	285,000	3,120,000
Evendale, Gainesboro Replacement	6,305,000	2,210,000	4,095,000		4,095,000	315,000	3,780,000
Gainesboro Replacement	5,830,000	2,060,000	3,770,000		3,770,000	290,000	3,480,000
Gainesboro Replacement	4,370,000	1,320,000	3,050,000		3,050,000	220,000	2,830,000
Greenwood Elementary	3,800,000	1,140,000	2,660,000		2,660,000	190,000	2,470,000
Greenwood, Trans, APR, FCMS	13,450,000	3,375,000	10,075,000		10,075,000	675,000	9,400,000
Greenwood Mill Elementary	5,720,000	1,445,000	4,275,000		4,275,000	285,000	3,990,000
Transportation	7,975,000	800,000	7,175,000		7,175,000	400,000	6,775,000
Transportation	7,000,000	730,000	6,270,000		6,270,000	365,000	5,905,000
Elem Add./ 4 th HS/FCMS	4,435,000	225,000	4,210,000		4,210,000	225,000	3,985,000
Elem. Additions/FCMS	5,025,000	0	5,025,000		5,025,000	255,000	4,770,000
FCMS/4 th HS	4,390,000	0	4,390,000		4,390,000		4,390,000
FCMS				13,375,000	13,375,000		13,375,000
State Literary Fund Loans							
Redbud Run Elem. School	5,000,000	4,250,000	750,000		750,000	250,000	500,000
Sherando High Addition	1,500,052	1,275,034	225,018		225,018	75,002	150,016
James Wood High Addition	2,142,948	1,821,499	321,449		321,449	107,147	214,302
Stonewall Elem. School	4,640,000	3,712,000	928,000		928,000	232,000	696,000
Senseny Road Addition	3,000,000	2,400,000	600,000		600,000	150,000	450,000
TOTAL	188,665,296	84,728,019	103,937,277	13,375,000	117,312,277	9,236,871	108,075,406

Budget Calendar FY 2015-2016

Month	Action
October 15, 2014	Budget discussion at Finance Committee meeting outlining priorities including budget memo from Finance Committee Chairman
October 29, 2014	Budget materials sent to all departments and outside agencies
December 8, 2014	Budget requests from departments and outside agencies due back to Finance Department
January 21, 2015	Finance Committee/Budget Worksession; Budget Scenario discussion
January 28, 2015	Joint budget meeting with School Board and Board of Supervisors; School Board presents School Board budget to Board of Supervisors
February 4, 2015	Board of Supervisors Budget Worksession
February 11, 2015	Board of Supervisors Budget Worksession
February 17, 2015	School Board budget public hearing
February 18, 2015	Finance Committee/Board of Supervisors Budget Worksession
February 25, 2015	Board of Supervisors Budget Worksession
March 4, 2015	Budget Worksession – final worksession before budget advertisement
March 16, 2015	Public Hearing Advertisement in newspaper
March 25, 2015	FY 2015 – 2016 Budget Public Hearing
April 8, 2015	FY 2015 – 2016 Budget Adoption
May-July, 2015	Preparation of Adopted Budget Document and submission of budget for award
July 1, 2015	Implementation of Fiscal Year 2015 – 2016

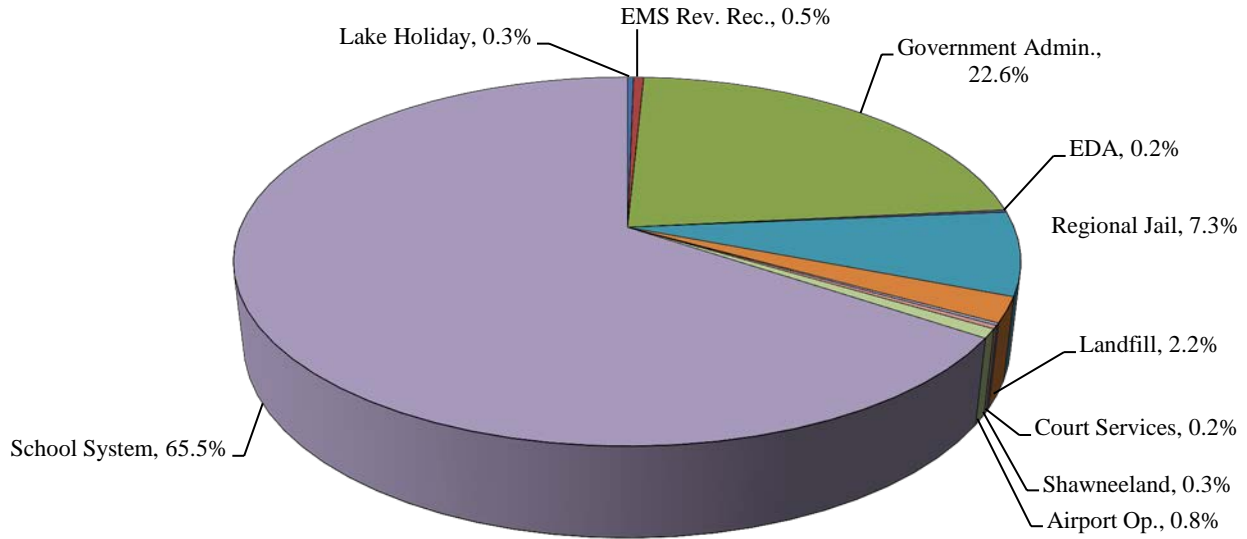
FY 2015-2016 Total County Revenues \$275,884,614



Total County Revenues	2013-14 Budgeted	2013-14 Actual	2014-15 Budgeted	2014-15 Estimated	2015-16 Adopted	% of Total
Local Revenue						
Property Taxes	87,168,379	94,293,573	93,490,226	97,219,833	100,608,073	36.5%
Other Local Revenue	49,517,416	56,333,134	55,545,521	59,053,535	57,386,709	20.8%
Other Local Revenue – School Funds	11,407,709	10,787,214	11,441,461	11,486,243	12,149,509	4.4%
Subtotal	148,093,504	161,413,921	160,477,208	167,759,611	170,144,291	61.7%
State Revenue						
General Fund	8,286,611	9,933,197	8,529,960	9,140,550	8,852,629	3.2%
School Funds	68,139,042	67,388,060	69,995,943	69,599,159	71,010,750	25.7%
Other Funds	6,449,079	7,073,636	6,578,461	6,705,712	6,713,266	2.4%
Subtotal	82,874,732	84,394,893	85,104,364	85,445,421	86,576,645	31.3%
Federal Revenue						
General Fund	15,000	183,261	16,500	52,216	39,000	0.0%
School Funds	7,418,374	6,999,512	7,716,798	8,003,605	7,646,226	2.8%
Other Funds	0	1,747	0	4,212	0	0.0%
Subtotal	7,433,374	7,184,520	7,733,298	8,060,033	7,685,226	2.8%
Carry Forward/Fund Balance/Non-Revenue						
General Fund	4,300,000	0	4,300,000	0	7,300,000	2.6%
School Funds	2,573,807	1,116,787	4,281,796	5,185,570	3,263,685	1.2%
Other Funds	2,397,447	616,420	2,650,495	2,140,295	914,767	0.3%
Subtotal	9,271,254	1,733,207	11,232,291	7,325,865	11,478,452	4.2%
Total Revenue	247,672,864	254,726,541	264,547,161	268,590,930	275,884,614	100.00%

FY 2015-2016 Total County Expenditures

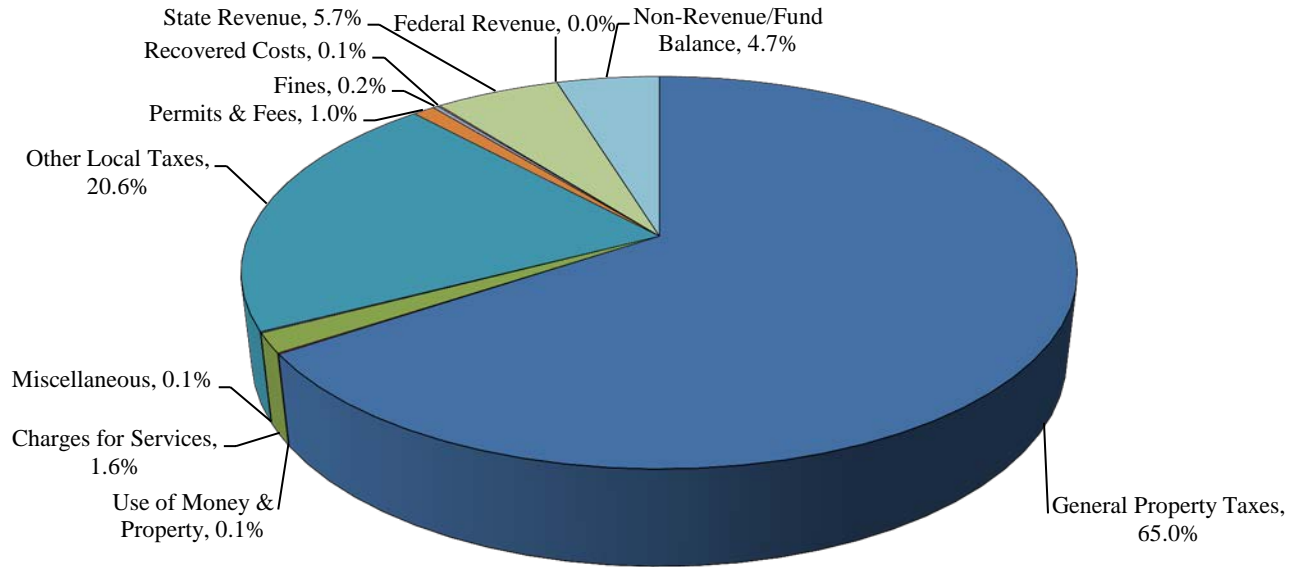
\$275,884,614



	2013-14 Budgeted	2013-14 Actual	2014-15 Budgeted	2014-15 Estimated	2015-16 Adopted	% of Total
Total County Expenditures						
General Government						
Administration	8,348,432	9,259,153	8,783,459	8,757,559	9,466,679	3.4%
Judicial Administration	2,124,752	2,079,062	2,273,085	2,128,386	2,314,476	.84%
Public Safety	20,713,355	23,631,642	23,419,823	24,331,115	25,891,522	9.4%
Public Works	3,940,814	4,201,207	4,172,249	3,771,032	4,755,722	1.7%
Health/Welfare	6,935,132	6,628,243	6,910,546	7,394,230	8,177,956	3.0%
Community College	56,493	56,493	56,000	56,000	56,000	.02%
Parks, Recreation & Cultural	5,107,445	5,000,984	5,530,713	5,338,899	5,892,391	2.1%
Community Development	1,818,346	3,389,333	1,924,902	1,275,864	1,399,939	.51%
Miscellaneous	3,824,494	4,151,565	4,300,781	5,171,086	4,417,499	1.6%
Subtotal	52,869,263	58,397,682	57,371,558	58,224,171	62,372,184	22.6%
Other Funds						
Regional Jail	18,415,374	17,532,246	19,387,370	18,204,372	20,063,860	7.3%
Landfill	6,626,620	5,467,945	7,116,205	7,628,653	6,086,520	2.2%
Division of Court Services	600,489	512,592	579,572	497,740	620,639	.23%
Shawneeland Sanitary District	849,550	522,687	1,099,747	1,020,764	811,026	.29%
Airport Operating	2,298,838	1,730,786	2,228,994	1,592,777	2,283,228	.83%
Community Development Authority	0	43,009	525,256	0	0	0.0%
Lake Holiday Sanitary District	1,120,326	1,121,939	800,570	800,570	800,570	.29%
EMS Revenue Recovery	0	579,885	2,028,000	1,569,280	1,501,000	.54%
Economic Development Authority	0	0	0	1,541,461	573,198	.21%
Subtotal	29,911,197	27,511,089	33,765,714	32,855,617	32,740,041	11.9%
School System						
School Funds	151,005,343	145,608,553	159,221,554	160,269,139	165,535,904	60.0%
Debt Service Fund	13,872,061	12,953,905	14,188,335	14,188,335	15,236,485	5.5%
Subtotal	164,877,404	158,562,458	173,409,889	174,457,474	180,772,389	65.5%
Total Expenditures*	247,657,864	244,471,229	264,547,161	265,537,262	275,884,614	100.0%

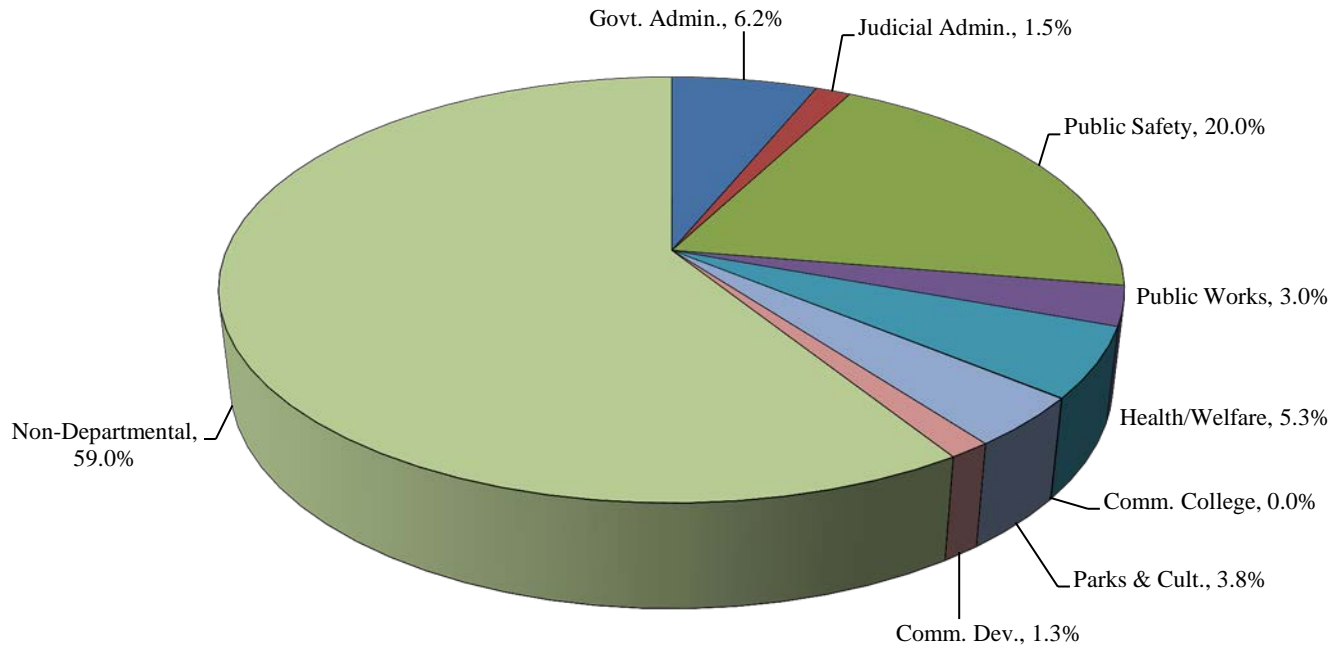
*Excludes transfers

FY 2015-2016 General Fund Revenues \$154,813,644



General Fund Revenues	2013-14 Budgeted	2013-14 Actual	2014-15 Budgeted	2014-15 Estimated	2015-16 Adopted	% of Total
Local Revenue						
General Property Taxes	87,168,379	94,293,573	93,490,226	97,219,833	100,608,073	64.98%
Other Local Taxes	28,429,460	31,258,728	30,213,611	32,732,276	31,899,849	20.60%
Permits, Fees and Licenses	956,610	1,329,531	1,248,473	1,806,940	1,636,682	1.06%
Fines and Forfeitures	280,000	368,396	346,000	424,776	355,000	0.23%
Use of Money and Property	131,120	155,720	131,780	173,717	152,466	0.10%
Charges for Services	2,309,230	2,099,936	2,372,232	2,262,748	2,478,226	1.60%
Miscellaneous	231,295	291,579	137,706	236,987	174,528	0.11%
Recovered Costs	916,702	3,533,121	1,601,074	3,122,476	1,317,191	0.85%
Subtotal	120,422,796	133,330,584	129,541,102	137,979,753	138,622,015	89.53%
State Revenue						
Non-Categorical Aid	470,000	580,086	490,000	472,692	98,000	0.06%
Shared Expenses	3,496,103	3,745,138	3,614,982	3,890,075	3,571,183	2.31%
Categorical Aid	4,320,508	5,607,973	4,424,978	4,777,783	5,183,446	3.35%
Subtotal	8,286,611	9,933,197	8,529,960	9,140,550	8,852,629	5.72%
Federal Revenue						
Categorical Aid	15,000	183,261	16,500	52,216	39,000	0.03%
Non-Revenue/Fund Balance						
Non-Revenue/Fund Balance	4,300,000	0	4,300,000	0	7,300,000	4.72%
Total General Fund Revenues	133,024,407	143,447,042	142,387,562	147,172,519	154,813,644	100.00%

FY 2015-2016 General Fund Expenditures \$154,813,644



General Fund Expenditures	2013-14 Budgeted	2013-14 Actual	2014-15 Budgeted	2014-15 Estimated	2015-16 Adopted	% of Total
Functional Areas						
Administration	8,394,217	9,386,149	8,834,088	8,810,720	9,529,674	6.16%
Judicial Administration	2,124,752	2,079,062	2,273,085	2,128,386	2,314,476	1.50%
Public Safety	25,469,242	28,098,644	28,411,307	29,322,599	30,994,820	20.02%
Public Works	3,940,814	4,201,207	4,172,249	3,771,032	4,755,722	3.07%
Health/Welfare	6,935,132	6,628,243	6,910,546	7,394,230	8,177,956	5.28%
Community College	56,493	56,493	56,000	56,000	56,000	0.04%
Parks, Recreation & Cultural	5,107,445	5,000,984	5,530,713	5,338,899	5,892,391	3.81%
Community Development	1,818,346	3,389,333	1,924,902	2,300,864	1,972,887	1.27%
Subtotal	53,846,441	58,840,115	58,112,890	59,122,730	63,693,926	41.14%
Non-Departmental						
Operational Contingency/Merit Reserve	1,262,849	971,643	1,739,136	1,739,136	2,355,854	1.52%
Transfer to School Operating Fund	60,727,321	60,282,244	65,347,740	65,347,740	72,076,068	46.56%
Transfer to School Debt Service Fund	14,626,151	14,626,151	14,626,151	14,626,151	14,626,151	9.45%
Transfer to Unemployment Fund	0	11,468	0	0	0	0.00%
Transfer to Debt Service – County	2,561,645	2,367,571	2,561,645	1,889,356	2,061,645	1.33%
Transfer to School Capital Fund	0	0	0	542,594	0	0.00%
Transfer to Capital Projects Fund	0	800,883	0	1,000,000	0	0.00%
Subtotal	79,177,966	79,059,960	84,274,672	85,144,977	91,119,718	58.86%
Total General Fund Expenditures	133,024,407	137,900,075	142,387,562	144,267,707	154,813,644	100.00%

FY 2015-2016
Budget Summary by Category

Fund and Department	Personnel Expenses	Operating Expenses	Capital/Lease Expenses
General Fund:			
Board of Supervisors	170,312	93,050	0
County Administrator	707,394	20,750	0
County Attorney	238,335	12,800	0
Human Resources	295,766	24,812	4,800
Independent Auditor	0	66,000	0
Commissioner of the Revenue	1,206,456	78,800	0
Reassessment	170,577	37,100	0
Treasurer	957,319	330,026	0
Finance	763,382	39,965	0
Information Technology	881,381	400,500	8,000
Management Information Systems	269,871	109,778	21,100
Other	0	2,339,881	2,400
Electoral Board	54,073	54,131	2,100
Registrar	152,565	14,150	2,100
Circuit Court	0	61,300	0
General District Court	7,543	6,975	4,000
J & D Relations Court	3,700	13,250	7,000
Clerk of Circuit Court	623,749	111,079	10,000
Law Library	0	12,000	0
Commonwealth Attorney	1,252,568	67,700	5,800
Victim Witness Program	120,187	7,625	0
Sheriff	10,480,064	1,152,948	11,325
Volunteer Fire Departments	73,676	821,629	0
Ambulance And Rescue Service	0	395,200	0
Public Safety Contributions	0	5,513,558	0
Juvenile Court Probation	102,237	44,598	0
Inspections	1,075,257	73,190	3,534
Fire and Rescue	9,089,482	729,403	10,878
Public Safety Communications	1,064,864	333,981	18,996
Road Administration	0	28,500	0
Street Lights	0	43,200	0
General Engineering	338,293	30,644	0
Refuse Collection	522,980	697,796	7,040

FY 2015-2016
Budget Summary by Category

Fund and Department	Personnel Expenses	Operating Expenses	Capital/Lease Expenses
Refuse Disposal	0	423,360	0
Litter Control	14,928	10,893	0
Maintenance Administration	574,369	15,400	0
County Office Buildings	0	1,426,938	0
Animal Shelter	448,974	172,407	0
Local Health Department	0	301,000	0
Northwestern Community Services	0	318,000	0
Area Agency on Aging	0	60,000	0
Property Tax Relief	0	520,000	0
Social Services – Administration	4,530,358	342,900	286,000
Public Assistance	0	1,819,698	0
Community College	0	56,000	0
Parks Administration	751,589	278,245	6,001
Parks Maintenance	979,109	63,011	0
Recreation Centers	1,626,681	480,609	0
Clearbrook Park	154,243	280,756	0
Sherando Park	160,387	249,095	0
Regional Library	0	862,665	0
Planning and Development	984,064	123,084	0
EDA Transfer	0	572,948	0
Zoning Board	2,713	3,655	0
Building Appeals Board	150	400	0
NSV Regional Commission	0	44,085	0
Soil and Water Conservation District	0	7,000	0
Extensions	134,796	98,328	1,664
Transfers/Misc.	0	91,119,718	0
General Fund Total	40,984,392	113,416,514	412,738
Regional Jail Fund	14,471,998	5,513,230	78,632
Landfill Fund	1,917,240	2,859,280	1,310,000
Division of Court Services Fund - ASAP	524,473	80,166	16,000
Shawneeland Sanitary District Fund	394,085	413,941	3,000

FY 2015-2016
Budget Summary by Category

Fund and Department	Personnel Expenses	Operating Expenses	Capital/Lease Expenses
Airport Operating Fund	733,128	1,390,450	159,650
Lake Holiday Sanitary District Fund	0	61,340	739,230
EMS Revenue Recovery Fund	66,356	1,434,644	0
Economic Development Authority Fund	354,414	187,513	31,271
School Operating Fund:			
School Instruction	104,653,756	8,597,953	209,660
Admin./Attendance and Health Services	5,877,424	489,499	20,500
Pupil Transportation Services	6,068,471	2,529,273	101,000
Operation & Maintenance Services	6,637,908	6,021,583	182,731
Facilities	66,912	137,500	0
Technology	4,257,244	837,276	870,499
Transfers	0	469,739	0
School Operating Fund Total	127,561,715	19,082,823	1,384,390
School Debt Service Fund	0	15,236,485	0
School Nutrition Services Fund	2,629,062	2,311,425	1,686,447
School Textbook Fund	35,033	1,865,511	0
School Private Purpose Funds	0	75,000	0
NREP Operating Fund	3,954,336	894,501	410,401
NREP Textbook Fund	0	40,000	0
Consolidated Services Fund	957,886	2,642,114	0
School Capital Projects Fund	0	0	500,000

VI. IMPACT OF THE FY 2015-2016 BUDGET

EXPENDITURES

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

BUDGETED PERSONNEL

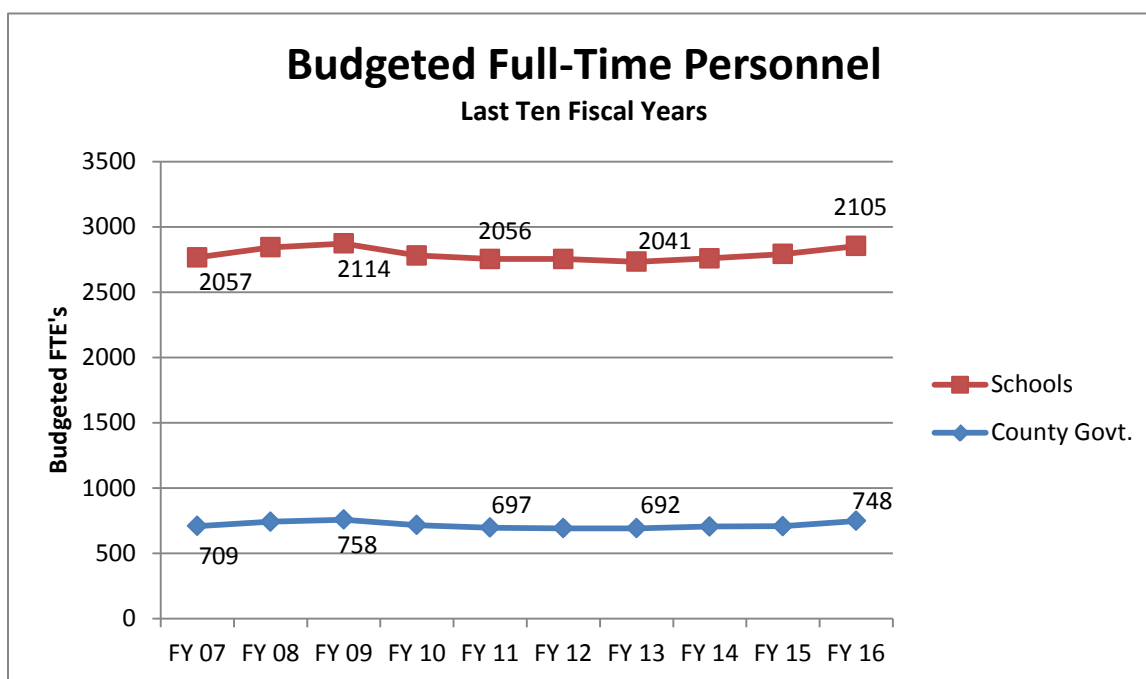
<u>DEPARTMENT</u>	<u># OF EMPLOYEES FY 2013-14</u>	<u># OF EMPLOYEES FY 2014-15</u>	<u># OF EMPLOYEES FY 2015-16</u>	<u>FY 2016 CHANGE</u>
Board of Supervisors	1	1	1	
County Administrator	5	6	6	
County Attorney	2	2	2	
Human Resources	3	3	3	
Commissioner of the Revenue	16	16	17	1
Reassessment	4	2	2	
Treasurer	11	11	11	
Finance	7	7	7	
Information Technology	11	11	11	
Management Info. Systems	3	3	3	
Registrar	2	2	2	
Clerk of the Circuit Court	8	8	8	
Commonwealth Attorney	12	12	12	
Victim Witness	2	2	2	
Sheriff	126.5	126.5	133.5	7
Juvenile Court Probation	2	2	2	
Inspections	13	13	14	1
Fire and Rescue	79.5	79.5	95.5	16
Public Safety Communications	16	16	16	
General Engineering	4	4	4	
Refuse Collection	2	2	2	
Maintenance	9	9	9	
Animal Shelter	7	7	7	
Social Services	57	58	66	8
Parks and Recreation	38	38	39	1
Planning	11	11	11	
EDC	3	3	0	-3
Extensions	2	2	2	
Regional Jail	197	203	204	1
Landfill	27	23	27	4
Division of Court Services	7	7	8	1
Shawneeland Sanitary District	6	6	6	
Airport	11	11	11	
EMS Revenue Recovery	0	1	1	
EDA	0	0	3	3
SUBTOTAL	705	708	748	40
Schools	2,052.7	2,083.5	2104.9	20.5
GRAND TOTAL	2,758	2,792	2,853	61

The reasons for the change in personnel are described below:

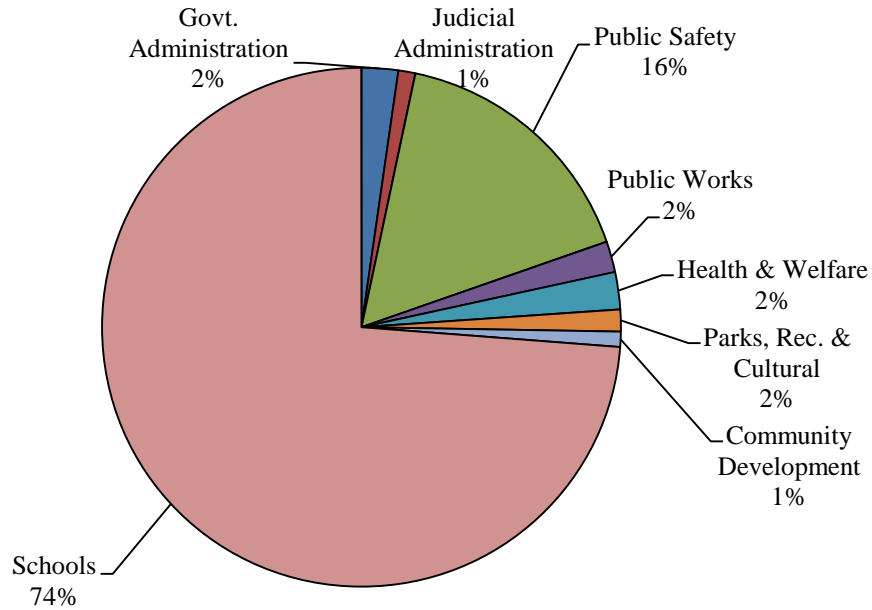
- An Account Clerk was added to the Commissioner of the Revenue’s Office during FY 2015.
- Seven deputies were approved and included in the Sheriff’s Office for FY 2016.
- A Secretary was added during FY 2015 to the Inspections Department.
- Six firefighters were added during FY 2015 and ten more were approved and added for FY 2016 in the Fire and Rescue Department.
- Social Services received seven new benefit positions in FY 2015 from county approval and one new service position was funded all by the State and approved by the DSS Board.
- One Recreation Technician was requested and added during FY 2015 to Parks and Recreation.
- Six positions for the Regional Jail were approved and included in FY 2015 but were removed by the Jail Board after the budget was adopted. These six positions have been included and approved for FY 2016. Also, a Correctional Officer was approved and added during FY 2015.
- A Laborer and a Landfill Technician were added to the Landfill during FY 2015. A Laborer and a Motor Equipment Operator have also been included and approved for FY 2016.
- A Case Manager has been included in Division of Court Services for FY 2016.
- The EDC was eliminated from the General Fund and is now known as the EDA with three positions transferring to that Fund from the General Fund during FY 2015.

Public Schools:

- 15.5 additional teaching positions were approved in the FY 2016 budget to address projected student enrollment growth, class size restoration, address math instructional needs, and implement elementary instructional coaches.
- One interpreter position to support students with hearing impairments.
- One student registrar position to be centrally operated and located at the FCPS Administration Building.
- Two information technology positions to support specialized software and hardware devices.
- One music therapy positions for students with disabilities at the Northwestern Regional Education Program (NREP) funded by the three participating localities of Clarke County, Winchester City, and Frederick County Public Schools.



Employees by Category



PART-TIME PERSONNEL (DATED JUNE 1)

DEPARTMENT	FY 2012-13	FY 2013-14	FY 2014-15
Board of Supervisors	1	1	1
Human Resources	1	0	1
Commissioner of the Revenue	1	1	3
Treasurer	2	0	0
Registrar	2	2	2
Gen. Dist/J & D Courts	2	2	5
Clerk	6	6	6
Commonwealth Attorney	2	2	2
Sheriff	6	6	8
Inspections	0	1	0
Fire and Rescue	24	30	28
Public Safety Communications	2	2	1
Refuse Collection	23	23	22
Maintenance	5	5	4
Animal Shelter	4	4	2
Parks and Recreation	324	342	446
Regional Jail	1	1	0
Landfill	4	4	4
Division of Court Services	8	8	10
Shawneeland Sanitary District	5	5	6
EDA	2	2	1
Schools*	1,055	1,065	1,010
GRAND TOTAL	1,480	1,512	1,562

*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

	2014-15 Adopted	14-15 % of Total	2015-16 Adopted	15-16 % of Total	% Change
General Government	\$8,783,459	3.32%	\$9,466,679	3.43%	7.78%
Judicial Administration	2,273,085	0.86%	2,314,476	0.84%	1.82%
Public Safety	23,419,823	8.85%	25,891,522	9.38%	10.55%
Public Works	4,172,249	1.58%	4,755,722	1.72%	13.98%
Health/Welfare	6,910,546	2.61%	8,177,956	2.96%	18.34%
Community College	56,000	0.02%	56,000	0.02%	0.00%
Parks, Recreation & Cultural	5,530,713	2.09%	5,892,391	2.14%	6.54%
Community Development	1,924,902	0.73%	1,399,939	0.51%	-27.27%
Non-Departmental	4,300,781	1.63%	4,417,499	1.60%	2.71%
Regional Jail	19,387,370	7.33%	20,063,860	7.27%	3.49%
Landfill	7,116,205	2.69%	6,086,520	2.21%	-14.47%
Division of Court Services	579,572	0.22%	620,639	0.22%	7.09%
Shawneeland Sanitary District	1,099,747	0.42%	811,026	0.42%	-26.25%
Airport Operating	2,228,994	0.84%	2,283,228	0.83%	2.43%
Community Development Auth.	525,256	0.20%	0	0.00%	-100.00%
Lake Holiday Sanitary District	800,570	0.30%	800,570	0.29%	0.00%
EMS Revenue Recovery	2,028,000	0.77%	1,501,000	0.54%	-25.99%
Economic Development Authority	0	0.00%	573,198	0.21%	100.00%
School Funds	159,221,554	60.19%	165,535,904	60.00%	3.97%
School Debt Service	14,188,335	5.36%	15,236,485	5.52%	7.39%
Total*	\$264,547,161	100.00%	\$275,884,614	100.00%	4.29%

*Less transfers between funds

Listed below are highlights of major shifts in expenditures relative to the FY 2015-2016 Adopted Budget:

General Government Administration: Expenditures in this category increased by 7.78%, or \$683,220. Salaries and fringes increased by 4% or \$218,434 due to merit increases given in the fall of 2014 and a salary survey that was conducted in the spring of 2015 as well as a new account clerk for the Commissioner of the Revenue's office approved in the fall of 2014. The remainder of the increase can mainly be attributed to an increase in the transfer to the Comprehensive Services Act Fund, increased retiree health insurance costs, and the remainder of a computer refresh program implemented by Information Technologies.

Public Safety: Expenditures in this area increased by \$2,437,690, or 10.41%. Salaries and fringes actually increased by \$3.1 million due to six new firefighter positions and one new secretary for Inspections approved in the fall of 2014, seven new deputies and ten additional firefighters approved for FY 2016, merit increases given in the fall of 2014, a salary survey that was conducted in the spring of 2015, and increased overtime costs for Fire and Rescue. The General Fund contribution to the Regional Jail increased by \$111,000 as well as an increase budgeted in uniforms for Fire and Rescue. A decrease was realized in the Sheriff's office due to no vehicle purchases being included for FY 2016 as there were in FY 2015.

Public Works: Public Works expenditures increased by \$583,473, or 13.98%. Salaries and fringes increased by \$28,853 due to merit increases given in the fall of 2014 and a salary survey that was conducted in the spring of 2015. The rest of the increase can be attributed to operating costs associated with the opening of the replacement Round Hill Fire Department which is currently under construction and increased costs related to the recently established Substance Abuse Coalition and debt service for the Joint Judicial Center.

Health & Welfare: Expenditures in this category increased by \$1,267,410, or 18.34%. Salaries and fringes increased by \$893,797 due to merit increases given in the fall of 2014, a salary survey that was conducted in the spring of 2015, and seven new positions for Social Services that were approved in the fall of 2014. Other increases are realized in public assistance programs administered by Social Services.

Parks, Recreation and Cultural: Expenditures in this category increased by \$361,678, or 6.54%. Salaries and fringes increased by \$302,402 due to merit increases given in the fall of 2014, a salary survey that was conducted in the spring of 2015, and a new recreation technician position approved in the winter of 2015. Budgeted increases can also be seen in repair and maintenance, contractual services, and uniforms. A supplement was approved for the contribution to The Handley Library in the fall of 2014 in the amount of \$62,665 and this amount was also included in their contribution amount for FY 2016.

Community Development: Expenditures in this category decreased by 27% mainly due to the Economic Development Commission transitioning to an Economic Development Authority and a separate fund in July of 2014. The transfer from the General Fund to the EDA still exists in this category but all transfers were removed from the above table.

Non-Departmental: Appropriations in this category consist of debt payments for the Public Safety Center building, Bowman Library, Round Hill Fire Department, and Joint Judicial Center renovations, a 2.4% merit increase for county employees including related fringes, and unallocated operating and capital funds.

Regional Jail Fund: This fund increased by \$676,490, or 3.49% compared to FY 2015. Salaries and fringes increased by \$574,623 primarily due to merit increases given in the fall of 2014 and a salary survey that was conducted in the spring of 2015. Operating expenses increased by \$176,000 in areas such as food supplies, medical supplies, uniforms, and travel. Capital expenses decreased by \$74,000 and include a handicap accessible van, a mobile X-Ray unit, tray drying racks, and two illuminated Keywatchers.

Landfill Fund: Fund expenses for the Landfill decreased by \$1,029,685, or 14.47%. Personnel expenses increased by \$311,000 due to merit increases given in the fall of 2014, a salary survey that was conducted in the spring of 2015, a landfill technician and a laborer that were approved and added to the Landfill budget in the summer of 2014, and another landfill technician and laborer that were approved for FY 2016. Operating expenses increased by \$18,000. Budgeted capital purchases and improvements to the Landfill decreased compared to FY 2015 by \$1,359,000. Landfill capital projects/purchases for FY 2016 include a replacement pickup truck, a skid steer loader with a 90" flail mower attachment, leachate treatment plant upgrade, a waste heat project, and a gas well field expansion.

Landfill Tipping Fee Rates – FY 2015-16

Municipal Rate	\$ 14 per ton
Construction/Demolition Debris	\$ 42 per ton
Municipal Sludge	\$ 32 per ton
Commercial/Industrial	\$ 47 per ton
Miscellaneous Rubble-Debris	\$ 12 per ton

Division of Court Services Fund: This fund increased by \$41,067, or 7.09% compared to FY 2015. This increase is made up of a new Case Manager position approved and included for FY 2016.

Economic Development Authority Fund: As of July 1, 2014, the Winchester-Frederick County Economic Development Commission transitioned to become the Frederick County Economic Development Authority. The Board of Supervisors voted to move forward with the transition in early 2014. The County's decision reflects a recommendation by its Business Climate Assessment Citizens' Committee. The recommendation focused on creating an opportunity to re-establish the economic development vision for the County and provide flexibility to pursue a variety of business attraction and retention options. Also, the County wishes to duplicate the success achieved by other EDA's in Virginia.

School Operating Fund: The FY 2016 budget, approved in April 2015, is a \$7,524,448 increase in the school operating fund. The increase in available revenues for the school operating fund is primarily due to more funding from the county and the state compared to FY 2015. County revenues for FCPS are increased by \$6.7 million. State revenues are based upon the General Assembly's adopted amendments to Governor McAuliffe's budget

proposal and are estimated to be \$1 million more due to projected increases in sales tax receipts and the state's share of instructional and support staff compensation supplements.

Revenue increases of \$7,524,448 provide additional funding to achieve the School Board's budget goals of addressing increased accountability, improve student achievement, provide competitive salaries, and restore technology and school bus funding. New funding of \$1 million will provide for instructional initiatives such as instructional coaches, Summer School Academy, and more instructional staffing. Elementary instructional coaching positions will work side-by-side with classroom teachers providing targeted professional development and modeling instructional strategies that directly benefit students. Implementation of the Summer School Academy will begin the summer of 2015 to assist about 351 elementary and middle school students' retention of skills between school years. New classroom teachers to address projected student growth, class-size restoration, and assist math instruction are also included in the budget. About \$0.2 million in new funding and restructuring of existing funds will provide the expansion of the 1:1 Student Chromebook initiative by providing a technology device to each student in grades five, seven, and eight. The use of technology in the classroom improves student engagement and individualizes student instruction, both important components to improving student achievement. The budget supports new technology positions to support software specialization and hardware repair. Funding of \$0.1 million for a replacement school bus is also included in the budget. The greatest expenditure increase to the FY 2016 school operating budget is \$5.5 million to provide marketplace competitive salaries to recruit and retain quality educators and support staff. The beginning teacher's salary is increased to be \$40,500 annually. Group health insurance premiums remain level for FY 2016. Further, \$0.7 million will provide for the continuation of current programs and services.

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 2016, county funds and federal QSCB stimulus funds support the balance in the School Debt Service Fund. Debt service will be \$15.2 million in FY 2016.

School Capital Projects: A \$0.5 million prior year carry-over amount is included in the School Capital Projects Fund for FY 2016 to continue one-time capital projects that were begun but not finished in the prior year. These capital projects are not considered routine building maintenance or significant construction costs.

Ten Year Budget Comparison

Fund	FY 06-07	FY 07-08	FY 08-09	FY 09-10	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16
General Fund	48,291,552	54,150,663	56,205,117	52,129,537	50,900,934	50,822,385	51,161,324	52,869,263	57,371,558	62,372,184
School Funds	149,875,304	157,863,632	163,691,206	159,381,591	151,698,603	154,628,841	159,545,014	164,892,404	173,409,889	180,772,389
Regional Jail	16,327,640	17,250,553	18,878,477	17,299,092	16,832,410	16,425,072	17,380,185	18,415,374	19,387,370	20,063,860
Landfill	9,573,521	9,016,193	11,342,676	7,562,982	7,366,729	8,307,530	8,226,180	6,626,620	7,116,205	6,086,520
Division of Court Services	1,303,985	1,451,196	1,415,036	1,423,981	1,279,083	1,107,584	588,809	600,489	579,572	620,639
Shawneeland	1,319,710	1,020,742	1,020,538	718,916	848,097	777,700	766,702	849,550	1,099,747	811,026
Airport Operating	3,370,540	5,080,276	3,345,135	3,159,728	3,159,728	3,159,728	3,159,728	2,298,838	2,228,994	2,283,228
Unemployment	10,000	10,000	0	0	0	0	0	0	0	0
CDA	0	0	0	0	0	0	0	0	525,256	0
Lake Holiday	0	0	0	0	0	0	0	1,120,326	800,570	800,570
EMS Revenue Recovery	0	0	0	0	0	0	0	0	2,028,000	1,501,000
EDA	0	0	0	0	0	0	0	0	0	573,198
Total*	230,072,252	245,843,255	255,898,185	241,675,827	232,085,584	235,228,840	240,827,942	247,672,864	264,547,161	275,884,614

*excludes transfers between funds

Organization of Funds

Fund Type	Revenue Sources	Expenditures
<p>General Fund – (Governmental Fund) This fund provides for the daily operations of the county government and is funded by county, state, federal and other funds.</p>	<p>General Property Taxes Other Local Taxes Permits and Fees Fines and Forfeitures Use of Money and Property Charges for Services Recovered Costs State Non-Categorical Aid State Categorical Aid Federal Categorical Aid Fund Balance Funding</p>	<p>Government Administration Judicial Administration Public Safety Public Works Health and Welfare Parks, Recreation & Cultural Community Development Transfer to School Operating Fund Transfer to School Debt Service Fund Transfer to Regional Jail Fund Transfer to Airport Operating Fund Transfer to EDA Fund</p>
<p>Northwestern Regional Adult Detention Center – (Agency Fund) This fund provides for the operation of the Regional Jail and is funded by local, state and federal funds. This is a Jail Authority in which Frederick County is fiscal agent.</p>	<p>Charges for Services Recovered Costs State Categorical Aid Transfer from General Fund Fund Balance Funding</p>	<p>Jail Expenses</p>
<p>Landfill – (Enterprise Fund) This enterprise fund provides for the operation of the local landfill and is funded primarily by landfill fees.</p>	<p>Use of Money and Property Miscellaneous Revenue Charges for Services Fund Balance Funding</p>	<p>Landfill Expenses</p>
<p>Division of Court Services – (Special Revenue Fund) This fund provides services for the Alcohol Safety Action Program and is funded by charges and fees.</p>	<p>Charges for Services Recovered Costs Fund Balance Funding</p>	<p>Old Dominion Alcohol Safety Action Program</p>
<p>Shawneeland Sanitary District – (Special Revenue Fund) This fund provides services for the Shawneeland subdivision and is funded primarily by property assessment fees.</p>	<p>Property Taxes Use of Money and Property Recovered Costs Fund Balance Funding</p>	<p>Shawneeland Expenses</p>
<p>Airport Operating – (Agency Fund) This fund provides for the operation of the regional airport. This is an airport authority in which Frederick County is fiscal agent.</p>	<p>Sale of Services State Categorical Aid Other Locality Funding Transfer from General Fund</p>	<p>Airport Expenses</p>
<p>Lake Holiday Sanitary District – (Special Revenue Fund) This fund provides for the payment of the dam repair and related expenditures.</p>	<p>Fees Receivable</p>	<p>Lake Holiday Expenses</p>
<p>EMS Revenue Recovery – (Special Revenue Fund) This fund provides for the expense of coordination with a third party billing company for billing of insurance agencies for patients</p>	<p>EMS Billings</p>	<p>EMS Revenue Recovery Expenses</p>

transported in Frederick County by volunteer and career licensed EMS units.		
Economic Development Authority – (Governmental Fund) This fund provides for the expenses related to the Frederick County Economic Development Authority and is primarily funded by a transfer from the General Fund.	Recovered Costs Transfers	EDA Expenses
School Operating – (Governmental Fund) 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/Refunds State Categorical Aid Federal Categorical Aid Transfer from General Fund	Instruction Administration, Attendance and Health Pupil Transportation Services Operation and Maintenance Services Facilities Technology Transfer to School Textbook Fund Contingency Reserve
School Private Purpose – (Fiduciary Fund) These funds account for non-expendable funds provided through a private donor for special purposes.	Use of Money and Property	Private Purpose Expenses
School Capital – (Governmental Fund) This fund accounts for and reports school construction and related expenditures of the public school system. Appropriations from the School Debt Service Fund as well as previous year’s carry-forward funds are typically the sources of revenue for this fund.	Carry Forward Funds	Capital Expenses
School Debt – (Governmental Fund) This fund accounts for and reports financial resources that are restricted, committed, or assigned to expenditure for the payment of, general long-term debt principal, interest and related charges for school debt. County funding is the primary source of revenue with federal funds and Carry Forward funds providing partial support.	State Funds Federal Funds Carry Forward Funds Transfer from General Fund	Debt Payments
School Nutrition Service – (Governmental Fund) This 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.	Use of Money and Property Charges for Services Miscellaneous Revenue State Funding Federal Funding Carry Forward Funds	Food Service Expenses
School Textbook – (Governmental Fund) This fund provides for the purchase of adopted textbooks for the school system. It is funded by state and local funds.	Use of Money and Property Charges for Services Recovered Costs Carry Forward Funds Transfer from School Operating Fund	School Textbook Expenses

<p>Consolidated Services – (Internal Service Fund) This fund provides for the operation of shared building and vehicle maintenance services.</p>	<p>Charges for Services</p>	<p>Consolidated Services Expenses</p>
<p>NREP Operating – (Special Revenue Fund) This 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>Charges for Services Recovered Costs State Funds Carry Forward Funds</p>	<p>NREP Expenses</p>
<p>NREP Textbook – (Special Revenue Fund) This 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:

General Property Taxes	2013-14 BUDGETED	2013-14 ACTUAL	2014-15 BUDGETED	2014-15 ESTIMATED	2015-16 ADOPTED
Current Real Property Taxes	43,250,000	45,894,828	45,800,000	46,702,828	48,700,823
Current Public Svc. Corp. Taxes	1,500,000	1,973,794	2,200,000	2,206,405	2,000,000
Current Personal Property Taxes*	41,143,379	44,759,672	44,070,226	46,903,304	48,387,250
Penalties	700,000	864,832	750,000	667,952	800,000
Interest & Costs on Taxes	300,000	469,232	350,000	405,324	400,000
Credit Card Charges - Treasurer	0	-14,403	0	0	0
Newspaper Ad For Delinq. Accts.	0	300	0	0	0
Admin. Fees for Liens	275,000	345,318	320,000	334,020	320,000
TOTAL	87,168,379	94,293,573	93,490,226	97,219,833	100,608,073

*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.

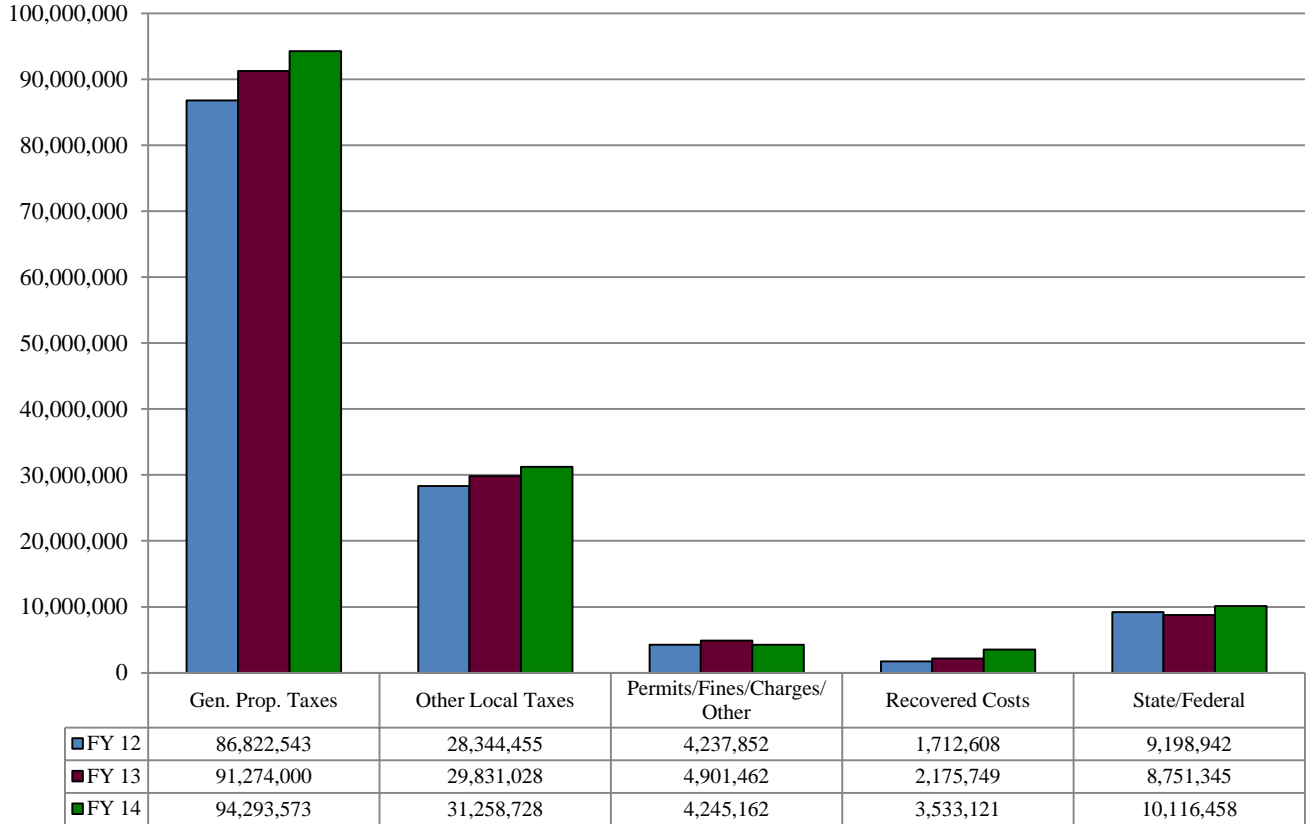
Real property taxes are paid by all landowners: residential, commercial/industrial and rural. These amounts are calculated by the Commissioner of the Revenue. Real estate taxes are calculated at .56 cents per \$100 of assessed value and personal property taxes are calculated at \$4.86 per \$100 of assessed value. Due to the last reassessment effective January 1, 2015, the real estate tax rate was rolled back from .585 cents to a revenue neutral rate of .56 cents to be effective with the June 5, 2015 tax collection.

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 started allocating 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, and equates to an estimated subsidy of 45% on the first \$20,000.

When projecting revenues, several factors are considered. Trends are studied along with local and state economy projections. 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.

Admin. Fees for liens are DMV stop charges and county administrative charges paid by the taxpayer to obtain licensing once the account is in delinquency.

General Fund Revenue Comparison

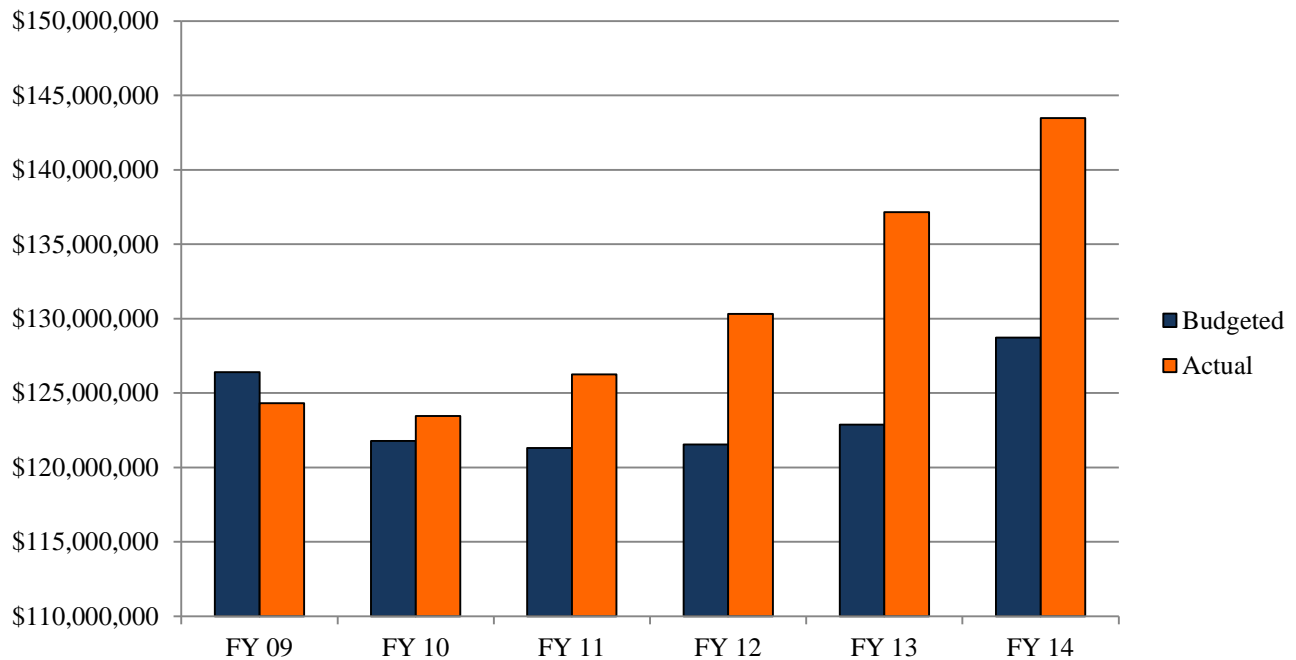


The chart above gives an actual General Fund Revenue Comparison. As shown, General Property Taxes comprise over 66% of the general fund revenue. The second largest revenue source is Other Local Taxes which equals close to 22% of the revenue. The remaining categories combined equal the remaining 12%.

The growth shown in General Property Taxes can be attributed to growth as the real estate tax rate remained the same during these three years at .585 cents per \$100 of assessed value. The personal property tax rate remained the same at 4.86 per \$100 of assessed value as well.

Actual revenue from Local Sales Tax grew at an annual rate of about \$1,000,000. Meals and Lodging taxes grew by almost \$200,000 in FY 2014. Both are included in Other Local Taxes.

General Fund Revenue Analysis

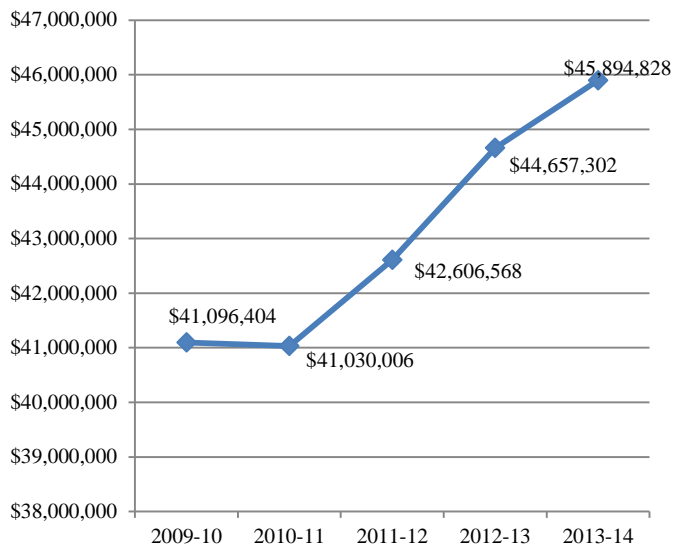


The above chart shows FY 2009 – FY 2014 budgeted to actual revenue. As the chart indicates, a trend of budgeted revenue being lower than actual revenue collected has occurred from FY 2010 through FY 2014. For FY 2009, actual revenue came in slightly below the budgeted amount. Actual revenue collected for FY 2014 came in about eleven percent above budgeted revenue for that year. This is in large part due to growth in real estate and personal property tax collections. Budgets for property taxes are aided by the Commissioner of the Revenue. The information on this chart reflects those amounts found in the audited Comprehensive Annual Financial Report.

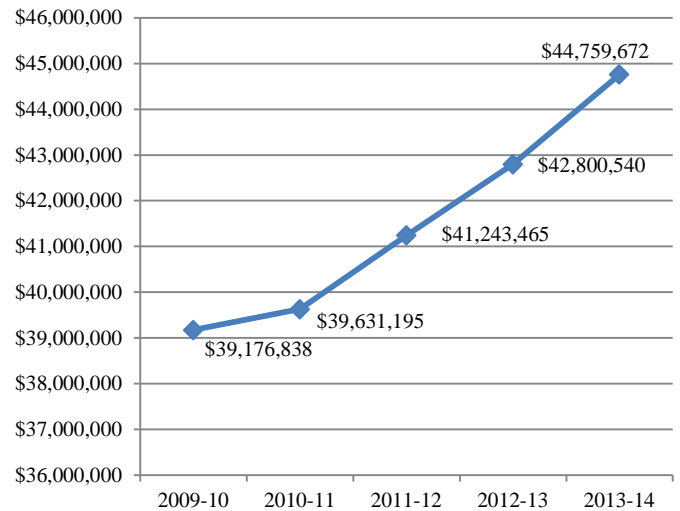
Property Tax Rates Last Ten Calendar Years

Calendar Year					Public Utility	
	Real Estate	Personal Property	Machinery and Tools	Mobile Homes	Real Estate	Personal Property
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
2015	0.56	4.86	2.00	0.56	0.56	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	2015 Tax	Non-Profit Organization	Assessed	2015 Tax
	Prop. Value	Liability		Prop. Value	Liability
American Legion	689,500	3,861	People to People	908,700	5,089
American Red Cross	1,254,200	7,024	Phazz 1 Ministries	59,400	333
Back Creek Ruritan	335,800	1,880	Potomac Appalachian Trail Club	708,800	3,969
Belle Grove, Inc.	111,100	622	Reynolds Store Fire Company	1,081,200	6,055
Bernstein Family Foundation	500	3	Round Hill Fire Company	635,100	3,557
Blue Ridge Hospice	582,100	3,260	Round Hill Ruritan Club	232,900	1,304
Cedar Creek Battlefield Foundation	1,157,400	6,481	The Salvation Army	2,551,300	14,287
Clearbrook Volunteer Fire Company	541,700	3,034	Shenandoah Area Council, Inc.	2,411,200	13,503
Conservation Club	1,757,500	9,842	Shenandoah Valley Battlefields	460,000	2,576
Elks Club of Winchester, Inc.	1,562,100	8,748	Shenandoah Valley Community	550,500	3,083
Fort Collier Civil War Center	996,200	5,579	Star Tannery Fire Company	282,600	1,583
Gainesboro Fire Company	796,200	4,459	Stephens City Fire Company	983,700	5,509
Gainesboro Ruritan Club, Inc.	58,600	328	Stephens City Lodge No. 2483	824,400	4,617
Girl Scouts of Shawnee Council	766,800	4,294	Stone House Foundation, Inc.	1,048,100	5,869
Gore Fire Company	755,200	4,229	Stonewall Ruritan Club	445,100	2,493
Grafton School, Inc.	2,106,600	11,797	Tri-County Virginia OIC	1,145,900	6,417
Greenwood Fire Company	1,789,300	10,020	Trustees of the Gravel Springs	57,200	320
Industrial Development Authority	4,376,000	24,506	Va. Housing Development Auth.	175,600	983
Kernstown Battlefield Association	2,182,800	12,224	Wayside Foundation for the Arts	771,700	4,322
Middletown Fire Company	1,488,700	8,337	Winchester Izaak Walton Club	945,300	5,294
National Trust for Historic Preserv.	2,623,300	14,690	Winchester Medical Center	4,887,100	27,368
Nature Conservancy	80,200	449	Winchester Rescue Mission	174,800	979
North Mountain Fire Company	583,100	3,265	Woodmen of the World	352,400	1,973
NW Works, Inc.	1,101,400	6,168	Youth Development Center	1,572,600	8,807
Outreach to Asian Nationals	925,900	5,185			
			TOTAL	51,887,800	290,575

Other Local Taxes:

Other Local Taxes	2013-14 BUDGETED	2013-14 ACTUAL	2014-15 BUDGETED	2014-15 ESTIMATED	2015-16 ADOPTED
Local Sales & Use Taxes	11,462,440	12,081,490	11,500,000	12,685,565	13,067,339
Communications Sales Tax	1,300,000	1,358,271	1,300,000	1,385,436	1,300,000
Utility Taxes – Electric	2,300,000	2,427,755	2,300,000	2,476,310	2,300,000
Utility Taxes – Gas	650,000	710,060	650,000	658,032	650,000
Business & Prof. Occup. Licenses	5,000,000	5,993,996	5,950,000	6,292,939	5,950,000
Auto Rental Tax	0	0	25,000	92,148	60,000
Motor Vehicle Licenses	2,075,000	2,257,015	2,150,000	2,551,882	2,200,000
Bank Stock Taxes	300,000	448,167	340,000	457,130	400,000
Recordation Taxes	768,000	888,564	1,113,611	939,720	850,000
Tax on Wills	11,000	14,173	12,000	17,556	12,000
Add'l Tax on Deeds of Conveyance	200,000	252,119	200,000	256,464	250,000
Meals Tax and Lodging Taxes	4,320,000	4,786,114	4,630,000	4,881,836	4,817,310
Street Lights/Star Fort Fees	43,020	41,004	43,000	37,258	43,200
TOTAL	28,429,460	31,258,728	30,213,611	32,732,276	31,899,849

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 included in Communication Sales Tax. The county continues to monitor revenue collection in this category and the impact the economy has on the revenue projections. Local sales taxes consist of the portion of the state sales tax that is remitted to the locality. The state sales tax is 5% with the state returning 1% of the 5% back to the locality. Sales tax serves as an indicator that the economy is improving. It is projected that sales tax will exceed last year's collection by 2%. Last year's sales tax revenue included adjustments from prior years causing a smaller increase from year to year. Recordation taxes are taxes paid on the transfer and recording of real estate and is projected to show an increase

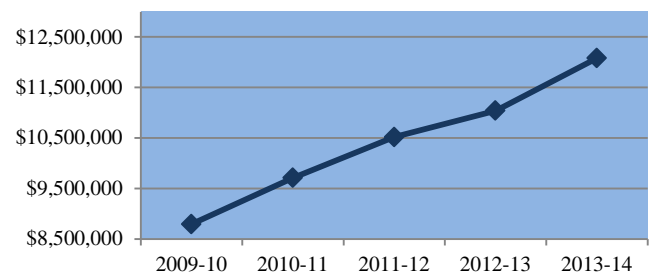
of over 6%. This tax is \$2.00 per \$1,000 of property recorded. One third is retained by the county with the remaining two-thirds submitted to the state.

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 shown an increase primarily due to new businesses forming within an improved economy.

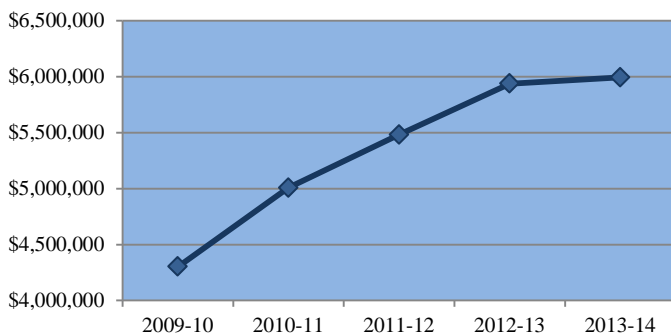
Street light/Star Fort revenue is revenue collected from various neighborhoods where Frederick County pays the electric expenses for street lights. This revenue covers the cost of electric bills. Star Fort Fees are assessed and collected upon the homeowners of the Star Fort Subdivision for the maintenance of the historic Fort.

Local sales tax revenue has increased 37% from FY 2010 to FY 2014. This is an average increase of approximately \$800,000 each fiscal year. The budgeted amount for FY 2015 was fairly conservative at \$11,500,000. The FY 2016 budgeted amount is \$13,067,339, a 13% increase over FY 2015. It is expected that actual revenue collected for FY 2015 will exceed the budgeted amount by about ten percent.

**Local Sales and Use Taxes
Last Five Years**



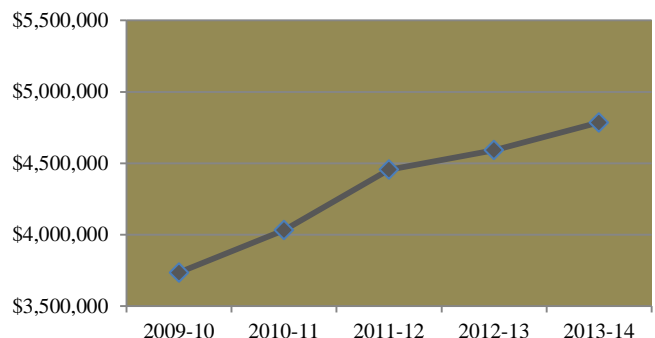
**Business & Professional Occupation Licenses
Last Five Years**



Business and Professional Occupation Licenses (BPOL) have shown a commendable comeback over the last five years, increasing by 39%. This area of revenue took a tremendous blow during the recession years of 2008 to 2010. It is anticipated that FY 2015 revenue will come in above the budgeted amount. FY 2015-2016 budgeted revenue for this category was kept constant due to the leveling out that occurred in FY 2013 and FY 2014 in this area. Discussions continue at the state level to eliminate this tax. If this funding source is lost, the County would be forced to increase other taxes, such as property taxes.

Meals and Lodging taxes have shown a steady climb over the last five years with an increase of \$1,000,000 or 28% in that timeframe. This revenue source is a solid economic indicator as well as a gauge for local consumer spending. Budgeted revenues for FY 2016 have been increased by \$187,000 or 4%, a conservative amount, due to the increases shown in the last several years.

**Meals & Lodging Taxes
Last Five Years**

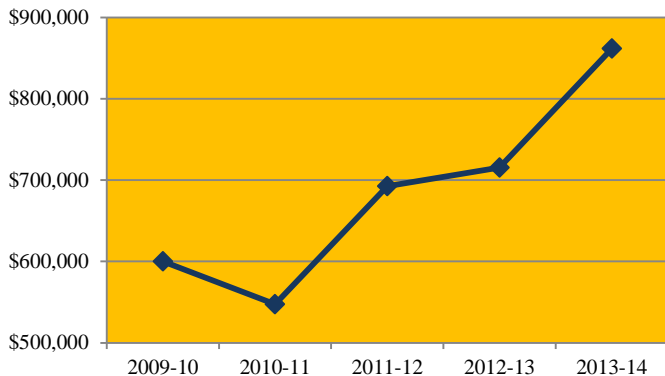


Permits, Fees & Licenses:

Permits, Fees & Licenses	2013-14 BUDGETED	2013-14 ACTUAL	2014-15 BUDGETED	2014-15 ESTIMATED	2015-16 ADOPTED
Dog Licenses	40,000	44,438	41,000	46,248	42,000
Land Use Application Fees	6,500	4,800	4,800	8,800	3,400
Transfer Fees	0	2,525	3,400	2,700	2,500
Development Review Fees	215,760	345,891	389,563	515,340	444,392
Building Permits	500,000	718,729	515,700	938,268	702,595
2% State Fees	0	35	0	0	0
Electrical Permits	60,000	75,979	82,510	92,532	76,185
Plumbing Permits	20,000	11,749	20,630	19,056	16,930
Mechanical Permits	50,000	51,337	68,760	67,332	50,790
Sign Permits	2,500	3,668	2,500	2,364	3,500
Permits – Commercial Burning	200	425	450	700	425
Explosive Storage Permits	500	800	700	900	800
Blasting Permits	150	465	360	300	465
Annual Burning Permits	0	0	100	0	0
Land Disturbance Permits	60,000	65,740	117,000	110,200	92,700
Septic Hauler Permits	400	200	400	300	0
Sewage Installation Licenses	500	300	500	700	0
Residential Pump and Haul Fee	100	100	100	100	0
Transfer Development Rights	0	2,350	0	1,100	0
Fire Inspections/Permits/Reviews	0	0	0	0	200,000
TOTAL	956,610	1,329,531	1,248,473	1,806,940	1,636,682

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. The category of permits and fees are directly impacted by any slowdown or improvement in construction. Actual building permit related revenues collected for FY 2014 in this category came in about 36% above the budgeted amount. It is anticipated that this trend will continue and collections will exceed the budgeted amount for FY 2015 by 40%. As the economy appears to be stabilizing, the development community is revisiting their previously approved, yet to be built, residential projects. This revisit by the development community is resulting in value engineering improvements as well as revisions to reflect the anticipated demands for their products. The development plan revisions result in new development reviews and review fees. This is reflected in the FY 2014 actual revenue for development review fees exceeding the budgeted amount by 60%. Budgeted revenue for FY 2016 reflects this increase conservatively with a 14% increase over the FY 2015 budgeted amount.

**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. FY 2014 actual revenue collected came in at about 20% above what was collected in FY 2013. After a severe drop in FY 2011, permits have shown a positive increase. Anticipated permit revenue for FY 2014-15 appears to show a significant budget increase of 62% compared to budgeted amounts which appears to be a positive indicator for the building industry. Permit revenue for FY 2016 were budgeted with a 23% increase over FY 2015.

Fines and Forfeitures:

Fines & Forfeitures	2013-14 BUDGETED	2013-14 ACTUAL	2014-15 BUDGETED	2014-15 ESTIMATED	2015-16 ADOPTED
Court Fines & Forfeitures	275,000	362,179	341,000	417,972	350,000
Penalty – Bad Checks	5,000	6,217	5,000	6,804	5,000
TOTAL	280,000	368,396	346,000	424,776	355,000

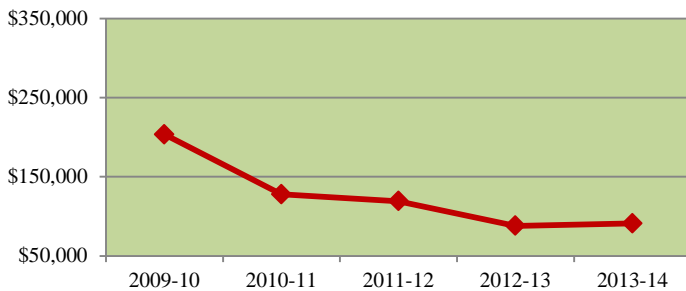
Fines and Forfeitures are revenues collected for court fines as a result of violations of county laws and ordinances. These fees/fines are mainly collected in the County’s General District Court and Circuit Court Offices. For the past several years, the state has discussed that revenue collected from court fines and forfeitures be completely forfeited to the state.

Revenue from Use of Money and Property:

Revenue from Use of Money and Property	2013-14 BUDGETED	2013-14 ACTUAL	2014-15 BUDGETED	2014-15 ESTIMATED	2015-16 ADOPTED
Interest on Bank Deposits	100,000	91,016	100,000	110,484	120,000
Rental of General Property	7,600	8,980	7,800	7,980	7,800
Meeting Room Rental	100	0	100	0	0
Sale of Salvage & Surplus	0	19,143	0	8,350	0
Sale of Salvage & Surplus - Sheriff	8,000	21,190	10,000	35,051	10,000
Sale of Maps, Books, Etc.	0	398	0	200	0
Park Receipts – Firewood	500	0	500	606	500
Park Rec. – Sale Surplus Equipment	2,200	879	0	6,323	3,000
Park Rec. – Clearbrook Concessions	5,500	5,846	5,500	6,000	4,500
Park Rec. – Sherando Concessions	6,500	7,101	6,500	7,500	5,500
Sale of Fire Report	720	1,167	1,380	780	1,166
TOTAL	131,120	155,720	131,780	173,717	152,466

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 the low interest rate environment. Interest on invested funds are projected to meet the budgeted amount for FY 2015. The average return realized for FY 2015 is .30%. This section also includes the sale of County maps, books, rental of County property including the vendors operating the Clearbrook and Sherando parks concession stands.

**Interest on Bank Deposits
Last Five Years**



Since July 2008, the Fed Funds rate has dropped from 2.0% to a May 2015 rate of .12%. This rate drop has had a dramatic effect on the amount of interest earned on investments for the County. Even with this drop, the County’s rolling twelve month average rate of return is currently standing at .26%, which is significantly above the Fed Funds rate (.12%) and the current yield on the Virginia Government Investment Pool rate of .13%.

Charges for Services:

Charges for Services	2013-14 BUDGETED	2013-14 ACTUAL	2014-15 BUDGETED	2014-15 ESTIMATED	2015-16 ADOPTED
Excess Fees of Clerks	91,980	47,121	90,768	65,424	68,608
Sheriff's Fees	2,500	2,524	2,500	2,524	2,500
Law Library Fees	12,000	10,748	12,000	10,500	12,000
Handgun Permit Fees	27,408	33,583	31,350	34,500	32,100
Miscellaneous Clerk Fees	160,000	142,797	180,000	156,768	150,000
Bond Management Fees - Planning	20,000	30,200	20,000	28,200	35,000
Court ADA Fees	0	44,398	0	47,520	0
E-Summons Fees	0	0	0	35,532	0
Sheriff Parking Tickets	10,000	5,880	10,000	5,000	5,000
Donations Adopt/Reclaim Fees	30,000	69,132	30,000	84,900	60,000
Spay/Neuter Fees	20,000	19,315	20,000	23,028	20,000
Donation – Conservation Easement	0	15	0	0	0
Parks and Recreation Fees	1,932,742	1,687,486	1,968,627	1,761,540	2,091,834
Sale of Maps, Surveys, Etc.	200	60	106	50	106
Sale of County Code	400	380	239	350	403
Sale of GIS Products	2,000	1,760	2,000	2,172	0
Postponement Fees – Planning	0	0	0	600	0
Fire and Rescue Charges	0	4,537	4,642	4,140	675
TOTAL	2,309,230	2,099,936	2,372,232	2,262,748	2,478,226

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

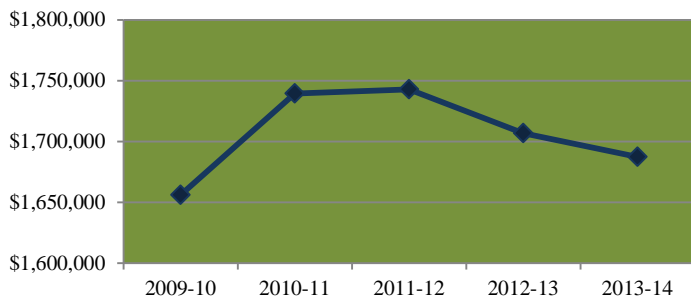
Excess Fees of Clerks is the return from the state of two-thirds of the fees collected by the county clerk and remitted to the state. A large portion of clerk fees are related to real estate recordings.

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 and reserved at the end of the fiscal year.

Bond Management Fees are intended to cover the administrative time involved in the development bonding process to include confirming what still needs to be constructed/installed; site inspections to confirm outstanding improvements; and cost of these unfinished improvements.

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. Other user fees include paddleboat rentals, shelter reservations, and ball field reservations. Revenue shortfalls are offset with unspent budgeted expenditures. Projections for FY 2015 appear to be about ten percent below budgeted figures.

**Parks and Recreation Fees
Last Five Years**



Over the last five years, Parks and Recreation Fees have shown an overall increase. Fees collected in FY 2009-10 almost mirror the amounts collected in FY 2013-14 at just over \$1.6 million. From FY 2009-10 to FY 2011-12 revenues showed steady improvement until FY 2013 when a decline of two percent was realized.

Miscellaneous:

Miscellaneous	2013-14 BUDGETED	2013-14 ACTUAL	2014-15 BUDGETED	2014-15 ESTIMATED	2015-16 ADOPTED
Miscellaneous	0	55,913	0	64,968	0
Recreation Donations	47,365	40,626	46,606	44,568	77,206
Donations – Other	0	272	500	17,680	272
Sheriff Donations	0	588	0	2,600	0
Forfeited Property Surplus – Sheriff	0	2,304	0	0	0
Refunds – Other	0	893	0	177	0
Refunds – Hazardous Materials	0	0	0	50	0
Drug Awareness Program	2,330	8,214	0	8,112	0
Specialized Reports	1,000	1,177	300	1,488	300
Recycling Refund	180,600	193,060	90,300	90,300	96,750
Credit Due Customers – Parks	0	-11,468	0	0	0
Parks & Rec. – Reserve Revenue	0	0	0	7,044	0
TOTAL	231,295	291,579	137,706	236,987	174,528

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.

The Recycling Refund is credit given to the participating localities of the regional landfill for their recycling efforts and is based on tonnage. FY 2016 shows a minimal increase in this revenue based on the anticipation that the refund per ton will be slightly higher.

Credit due Customers – Parks consist of refunds given to customers when a trip or program is canceled. One account is set up to administer the refunds instead of posting to various program revenues.

Recovered Costs:

Recovered Costs	2013-14 BUDGETED	2013-14 ACTUAL	2014-15 BUDGETED	2014-15 ESTIMATED	2015-16 ADOPTED
Recovered Costs – Treasurer’s Office	30,000	44,582	44,500	44,626	45,000
Recovered Costs – Worker’s Comp.	0	1,200	1,200	1,200	1,200
Purchasing Card Rebate	80,000	117,213	100,000	117,684	95,000
Recovered Costs – IT/GIS	0	25,422	26,700	24,216	20,000
Recovered Costs – F&R Fee Recovery	0	0	773,736	562,356	486,185
Recovered Costs - Inspections	0	1,324	0	0	0
Recovered Costs – Round Hill Bond	0	0	0	55,431	0
Reimb. – Clarke County	0	0	0	0	30,000
Reimb. – Commonwealth	6,000	10,640	10,800	9,756	10,600
Reimb. – Circuit Court	3,000	2,821	3,200	2,904	2,800
Reimb. – Public Works Cleanup	0	0	0	800	0
Clarke County Container Fees	39,312	44,604	41,184	41,748	46,344
Winchester Container Fees	35,652	37,763	35,568	37,260	43,368
Refuse Disposal Fees	63,588	64,350	52,356	55,572	64,716
Recycling Revenue	70,000	88,144	85,000	61,464	54,000
Sheriff Restitution	0	134	0	0	0
Fire and Rescue Merchandise	100	78	390	0	78
Container Fees – Bowman Library	1,000	1,697	1,716	1,572	1,740
Restitution – Victim Witness	0	492	0	7,632	0
Reimb. of Exp. – Gen. Dist. Court	26,000	27,150	34,000	28,764	30,000
Reimb. – Public Works Salaries	20,000	20,548	20,000	21,000	20,000
City of Winchester – EDC	72,000	72,000	0	0	0
Reimb. - Task Force	58,000	52,463	45,824	72,612	47,445
EDC Recovered Costs	250	1,400	250	0	0
Sign Deposits – Planning	0	0	0	100	0
Reimbursement – Construction Project	0	0	0	385,800	0
Reimb. – Elections	0	2,641	5,000	4,402	0
Westminister – In Lieu of Taxes	24,000	12,225	24,000	24,450	24,000
Reimb. – Street Signs	1,000	1,394	1,000	1,200	1,000
Reimb. – FCPS Maintenance	298,000	266,080	275,000	271,402	285,000
Proffers	0	2,389,462	0	1,168,080	0
Comcast PEG Grant	0	63,116	0	70,941	0
Fire School Programs	6,800	18,986	6,650	16,010	8,715
Clerk Reimbursement to County	10,000	11,557	11,000	11,788	0
Reimbursement - Sheriff	72,000	153,635	2,000	21,706	0
TOTAL	916,702	3,533,121	1,601,074	3,122,476	1,317,191

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 – Treasurer’s Office are fees collected for billing and collection services other than real and personal property taxes.

The County’s preferred method of payment is Bank of America VISA, issued in conjunction with eVA state contract. The County is expected to exceed over \$100,000 in rebates for FY 2015.

Recovered Costs – IT/GIS is reimbursement from the Frederick County Sanitation Authority and the Frederick County Public Schools for their share of the cost of a GIS enterprise license agreement with ESRI. This provides a cost savings for the three entities and provides a more complete GIS software portfolio for all entities involved.

F&R Fee Recovery is the County’s share of the new EMS Revenue Recovery program implemented in FY 2014 for the billing of EMS services. EMS fees are shared between the County and the volunteer rescue companies on an agreed upon rate.

The City of Winchester and Clarke County container fees are the locality’s share of hauling costs from the shared convenience sites. Disposal fees, likewise, for Winchester and Clarke County are the locality’s share of disposal costs. Recycling revenue is any rebates that Frederick County receives from the sale of recyclable materials.

Reimb. – Public Works Salaries is reimbursement from Shawneeland Sanitary District for a portion of the engineering services provided by the engineering staff.

Reimb. – Task Force represents revenue received from the eight participating jurisdictions in the Regional Drug/Gang Task Force for operating expenses associated with this task force as well as an Administrative Assistant assigned to this task force.

Reimbursement – Construction Project are costs associated by the construction of Round Hill Fire & Rescue Station that were reimbursed to the County from bond proceeds as part of a bond reimbursement resolution.

Proffers are not budgeted since they cannot be used for operating costs and are reserved in a restricted fund balance. 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. The reimbursement for FCPS Maintenance is figured on a time and materials basis while meeting the standards defined in the Cooperative Use Agreement between Frederick County and Frederick County Public Schools. Actual revenue primarily varies due to weather.

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

Fire School Programs consist of registration fees collected for various fire and EMS courses offered over the course of the fiscal year. These courses are offered to the county’s career and volunteer personnel and some courses are open to outside agencies as well.

Non-Categorical Aid:

Non-Categorical Aid	2013-14 BUDGETED	2013-14 ACTUAL	2014-15 BUDGETED	2014-15 ESTIMATED	2015-16 ADOPTED
Carriers Tax/Mobile Home Titling	120,000	106,440	90,000	167,796	98,000
Recordation Taxes	275,000	362,964	300,000	304,896	0
Auto Rental Tax	75,000	110,682	100,000	0	0
TOTAL	470,000	580,086	490,000	472,692	98,000

Non-Categorical Aid consists of local taxes collected by the State and forwarded to the locality with no specific use outlined. These funds may be used at the discretion of the locality. 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.

Recordation taxes are also budgeted under local taxes. The State now requires a significant portion of the taxes to be remitted to them. The percentage returned by the state to the locality has decreased over the past several years.

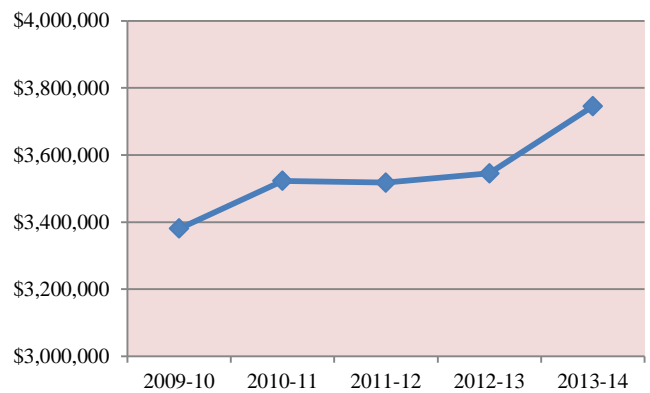
Shared Expenses – Categorical:

Shared Expenses - Categorical	2013-14 BUDGETED	2013-14 ACTUAL	2014-15 BUDGETED	2014-15 ESTIMATED	2015-16 ADOPTED
Shared Expenses – Comm. Attorney	419,000	453,037	463,180	475,689	453,037
Shared Expenses – Sheriff	2,258,000	2,437,588	2,258,000	2,486,340	2,244,154
Shared Expenses – Comm. of Revenue	195,776	207,143	194,804	204,544	196,953
Shared Expenses – Treasurer	154,000	170,344	160,000	176,000	157,500
Shared Expenses – Regis./Elec. Bd.	49,327	46,531	50,736	44,592	48,870
Shared Expenses – Clerk	420,000	430,495	488,262	502,910	470,669
TOTAL	3,496,103	3,745,138	3,614,982	3,890,075	3,571,183

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.

State Compensation Board funding has shown a steady pattern between FY 2011 and FY 2013 with a fairly significant jump for FY 2014. Funding received in FY 2010 was \$3.3 million compared to \$3.7 million received in FY 2014, a ten percent increase. Expectations for FY 2014-15 are seven percent above the budgeted amount. FY 2015-16 budgeted figures are conservative with about a one percent decrease expected in reimbursement from the state. Local funding for these offices from 2010 to 2014 increased 11%.

**Shared Expenses - Commonwealth
Last Five Years**



Categorical Aid:

Categorical Aid	2013-14 BUDGETED	2013-14 ACTUAL	2014-15 BUDGETED	2014-15 ESTIMATED	2015-16 ADOPTED
Public Assistance Grants	3,481,872	3,604,780	3,419,942	3,510,864	4,160,847
Litter Control Grants	12,177	15,502	12,177	15,515	15,000
Four-For-Life Funds	80,000	81,150	80,000	81,760	80,000
Emergency Services Fire Program	150,000	223,725	200,000	239,007	220,000
Recycling Grant	5,000	0	5,000	0	0
DMV Grant	0	0	33,865	67,212	25,000
State Grant – Emergency Services	0	0	0	62,787	0
Sheriff – State Grants	0	76,561	78,614	197,438	78,000
JJC Grant	120,584	128,358	120,000	124,451	120,000
Rent/Lease Payments	300,000	285,039	295,305	295,305	305,969
Spay/Neuter Assistance – State	1,875	2,511	1,875	2,676	1,800
State Reimbursement - EDC	0	900,000	0	0	0
VDEM Grant – Sheriff	0	184	0	0	0
Wireless 911 Grant	60,000	212,191	67,200	63,780	67,200
State Forfeited Asset Funds	0	12,759	0	18,228	0
Victim Witness Grant	100,000	50,112	100,000	92,904	103,230
Fire & Rescue OEMS Reimb.	0	2,678	0	5,856	0
Payment in Lieu of Taxes	9,000	12,423	11,000	0	0
IT/GIS Grants	0	0	0	0	6,400
TOTAL	4,320,508	5,607,973	4,424,978	4,777,783	5,183,446

Categorical Aid consists of revenue received from the state that is designated for specific purposes. Federal funding flows through state funding to the locality. An example of this is the public assistance grants which are reimbursement for social service programs. The state has had some program changes and certain programs funded by the local Social Services Department are now funded completely by the state. Local funding has remained fairly constant over the past couple of years. Public Assistance Grants are administered by the Department of Social Services.

The JJC Grant is to provide supervision and counseling to juveniles as ordered by the courts.

Rent/Lease payments are payments received from office such as Social Services and the Virginia Dept. of Health for office space rented at the County Administration Building.

During Fiscal Year 2014, Frederick County received \$900,000 from the Governor’s Development Opportunity fund to assist in developing or expanding McKesson, Navy Federal Credit Union, and H. P. Hood.

The Wireless 911 Grant is a PSAP (Public Safety Answering Point) Grant Program, a multi-million dollar grant program administered by the Virginia E-911 Services Board. The primary purpose of this program is to financially assist Virginia primary PSAPs with the purchase of equipment and services that support the continuity and enhancement of wireless E-911. Any Virginia primary PSAP that supports wireless E-911 is eligible to apply for and receive these funds either as a standalone applicant or as part of a regional initiative, shared services project, or a physical consolidation project, with the exception of individual PSAP application for the Wireless E-911 PSAP Education Program.

The IT/GIS Grant is another PSAP grant to purchase a large format printer for the E-911 Communications Center.

Categorical Aid – Federal:

Categorical Aid - Federal	2013-14 BUDGETED	2013-14 ACTUAL	2014-15 BUDGETED	2014-15 ESTIMATED	2015-16 ADOPTED
Federal Grant - Sheriff	0	0	1,500	0	0
DMV Grants - Federal	0	22,468	0	0	0
CDB Grant – Planning	0	25,000	0	0	0
Federal Forfeited Asset Funds	0	21,694	0	0	0
Housing Illegal Aliens - Federal	15,000	18,814	15,000	14,940	10,000
Federal Grants - Sheriff	0	45,173	0	10,276	5,000
Victim Witness – Federal	0	50,112	0	0	0
Emergency Services Grant	0	0	0	27,000	24,000
TOTAL	15,000	183,261	16,500	52,216	39,000

Categorical Aid – Federal consists of funds from the federal government for specific purposes.

Housing Illegal Aliens is money received from the State Criminal Alien Assistance Program for foreign-born inmates housed at the Northwestern Regional Adult Detention Center. The funds are requested to be sent to each locality that participates in the Regional Jail instead of directly to the jail itself.

The federal grant for the Sheriff’s Department funds personnel for task force and regional grants. The Sheriff’s Office continues to seek state and federal funding to ease the local funding burden. Funding is often approved as a supplement after the original budget adoption.

Non-Revenue Receipts:

Non-Revenue Receipts	2013-14 BUDGETED	2013-14 ACTUAL	2014-15 BUDGETED	2014-15 ESTIMATED	2015-16 ADOPTED
Funding from Fund Balance	4,300,000	0	4,300,000	0	7,300,000
TOTAL	4,300,000	0	4,300,000	0	7,300,000

Non-Revenue Receipts consists of carry forward funds. These are funds that have been appropriated from the county's unreserved fund balance. These funds are needed to balance the budget when the county's budgeted expenditures exceed budgeted revenue.

Total General Fund Revenues:

Total General Fund	2013-14 BUDGETED	2013-14 ACTUAL	2014-15 BUDGETED	2014-15 ESTIMATED	2015-16 ADOPTED
GRAND TOTAL	133,024,407	143,447,042	142,387,562	147,172,519	154,813,644

NORTHWESTERN REGIONAL ADULT DETENTION CENTER FUND:

	2013-14 BUDGETED	2013-14 ACTUAL	2014-15 BUDGETED	2014-15 ESTIMATED	2015-16 ADOPTED
Use of Money/Property					
Interest on Bank Deposits	0	16,326	0	11,016	0
TOTAL	0	16,326	0	11,016	0
Charges for Services					
Client Supervision Fees	45,000	35,893	43,446	38,952	41,696
Drug Testing Fees	5,500	1,590	5,000	684	5,000
Work Release Fees	384,616	355,002	405,150	372,752	355,828
Miscellaneous	15,000	63,543	15,000	6,096	15,000
Phone Commissions	120,000	217,645	300,000	282,300	345,000
Food & Staff Reimb. – Juv. Det. Ctr.	100,000	131,256	115,000	96,504	130,000
Electronic Monitoring Part. Fees	83,767	112,274	144,000	78,240	90,000
Employee Meals Supplement	200	43	200	0	0
TOTAL	754,083	917,246	1,027,796	875,528	982,524
Recovered Costs					
Local Contributions	5,888,444	5,530,765	6,253,129	6,253,129	6,495,106
Medical & Health Reimbursement	57,600	69,067	50,000	65,568	68,000
TOTAL	5,946,044	5,599,832	6,303,129	6,318,697	6,563,106
Categorical Aid					
State Grants	249,551	263,263	263,263	308,880	250,263
DOC Contract Beds	0	1,198,856	0	2,100	0
Share of Jail Costs	997,975	0	1,066,042	730,164	1,097,197
Shared Expenses – Regional Jail	4,947,976	5,340,141	4,973,170	5,371,024	5,090,140
Federal Bureau of Prisons	0	1,747	0	4,212	0
Local Offender Probation	242,437	252,286	252,286	293,544	252,286
TOTAL	6,437,939	7,056,293	6,554,761	6,709,924	6,689,886
Non-Revenue					
Transfer – General Operating Fund	4,755,887	4,467,002	4,991,484	4,973,170	5,103,298
Bond Proceeds	0	221,000	0	0	0
Funding from Fund Balance	521,421	0	510,200	0	725,046
TOTAL	5,277,308	4,688,002	5,501,684	4,973,170	5,828,344
FUND TOTAL	18,415,374	18,277,699	19,387,370	18,888,335	20,063,860

The budget for the Northwestern Regional Adult Detention Center has increased by \$676,490, or 3.4% for FY 2015-2016. Included in this approved budget are six new Correctional Officer positions as well as a new handicap accessible van, increases in food supplies, medical and laboratory supplies, and travel and various other operating expenses.

The Northwestern Regional Adult Detention Center is made up of four jurisdictions: Clarke County, Frederick County, Fauquier County, and the City of Winchester. The funding percentages per locality are based on a three year average of daily population. For FY 2015-16, Clarke County's portion is 4.49%, Fauquier County's portion is 15.69%, the City of Winchester's portion is 35.82%, and Frederick County's portion is 44%. For Frederick County, this is a decrease of .39%

FREDERICK – WINCHESTER LANDFILL FUND:

	2013-14 BUDGETED	2013-14 ACTUAL	2014-15 BUDGETED	2014-15 ESTIMATED	2015-16 ADOPTED
Use of Money/Property					
Interest on Bank Deposits	40,000	70,827	20,000	65,832	60,000
Sale of Surplus, Junk, and Waste	0	115,997	0	94,269	0
TOTAL	40,000	186,824	20,000	160,101	60,000
Charges for Services					
Interest Charges	0	3,306	0	3,144	0
Credit Card Charges	0	100	0	504	0
Sanitary Landfill Fees	4,632,600	4,887,727	4,653,000	4,885,650	5,080,500
Charges for Tire Recycling	70,000	144,220	54,000	169,164	120,000
Regional Electronics Recycling	40,000	43,669	60,000	39,348	60,000
Landfill Gas to Electricity	403,660	588,345	363,925	495,888	394,620
Renewable Energy Credits	0	125,863	116,262	142,356	116,262
Waste Oil Recycling	0	21,435	0	9,012	0
TOTAL	5,146,260	5,814,665	5,247,187	5,745,066	5,771,382
Miscellaneous Revenue					
Miscellaneous - Rubble	0	8,180	0	5,880	60,000
Wheel Recycling	120,000	0	144,000	12,588	120,000
TOTAL	120,000	8,180	144,000	18,468	180,000
Non-Revenue					
Funding from Fund Balance	1,320,360	0	1,705,018	1,705,018	75,138
TOTAL	1,320,360	0	1,705,018	1,705,018	75,138
FUND TOTAL	6,626,620	6,009,669	7,116,205	7,628,653	6,086,520

The Landfill Fund is managed as an enterprise fund and is totally fee sustaining. Revenue is basically generated from tipping fees charged at the scale. Another source of revenue, selling power from the landfill gas, is expected to create revenue for the landfill for years to come. Power is generated at the Landfill Gas to Energy Plant and is sold on the market. An average of \$50.24 has been generated per megawatt hour which includes raw power and renewable energy credits as of the end of April 2015.

The tipping fees are Commercial/Industrial at \$47/ton, Construction Demolition Debris at \$42/ton, Municipal at \$14/ton, Municipal Sludge at \$32/ton, and Miscellaneous Rubble Debris at \$12/ton. These rates are evaluated on a yearly basis and are dependent on anticipated development costs, operation and maintenance costs and closure and post-closure costs. Reserves continue to be sufficient in this fund.

DIVISION OF COURT SERVICES FUND:

	2013-14 BUDGETED	2013-14 ACTUAL	2014-15 BUDGETED	2014-15 ESTIMATED	2015-16 ADOPTED
Use of Money/Property					
Interest on Bank Deposits	0	641	0	588	0
Rental of General Property – ASAP	0	1,200	0	1,200	0
TOTAL	0	1,841	0	1,788	0
Charges for Services					
Driver Improvement Clinic Fees	4,459	635	0	0	0
A.S.A.P. Fees	408,631	335,742	405,403	359,448	400,944
Reimb. – Ignition Interlock	20,700	37,130	20,700	32,028	40,499
Community Service Fees - ASAP	24,800	15,005	24,800	17,364	24,800
TOTAL	458,590	388,512	450,903	408,840	466,243
Recovered Costs					
Reimb. – Court Services Winchester	14,140	14,140	14,140	15,045	15,045
Reimb. – Court Services Clarke County	3,759	3,759	3,759	4,494	4,494
Drug Offender Fees	99,200	75,950	85,970	81,432	97,600
Drug Offender Urine Screens	24,800	20,399	24,800	20,232	24,800
TOTAL	141,899	114,248	128,669	121,203	141,939
Non-Revenue					
Funding from Fund Balance	0	0	0	0	12,457
TOTAL	0	0	0	0	12,457
FUND TOTAL	600,489	504,601	579,572	531,831	620,639

During FY 2011, certain aspects of Division of Court Services were integrated into the Regional Jail structure. Intended to achieve greater coordination and integration between the alternative forms of incarceration managed by the Court Services Division and the Jail, the integration has resulted in increased efficiency and a certain number of persons diverted from incarceration.

All revenue collected by Division of Court Services is associated with A.S.A.P. (Alcohol Safety Action Program) A.S.A.P. fees make up about 65% of the revenue with most of the remainder coming from Drug Offender Fees, urine screens, and Ignition Interlock reimbursements. Anyone who is convicted of a DUI and is issued a restricted license must complete Interlock for a period of no less than six months. Interlock is a device that is installed in the vehicle which requires offenders to take a breath test and pass the test to start the car and it will randomly ask for tests as the vehicle is moving. The interlock company pays the local A.S.A.P. programs \$10 per month, per offender. This revenue is received on a monthly basis.

SHAWNEELAND SANITARY DISTRICT FUND:

	2013-14 BUDGETED	2013-14 ACTUAL	2014-15 BUDGETED	2014-15 ESTIMATED	2015-16 ADOPTED
General Property Taxes					
General Real Property Taxes	655,470	685,542	655,470	681,432	699,900
Penalties	0	11,896	0	10,228	0
Interest and Cost of Taxes	0	31,350	0	22,028	0
Credit Card Charges – Taxes	0	38	0	10	0
TOTAL	655,470	728,826	655,470	713,698	699,900
Use of Money/Property					
Interest on Bank Deposits	8,000	4,722	8,000	4,200	8,000
TOTAL	8,000	4,722	8,000	4,200	8,000
Recovered Costs					
Reimb. – Sanitary District Culverts	1,000	3,238	1,000	912	1,000
TOTAL	1,000	3,238	1,000	912	1,000
Non-Revenue					
Funding from Fund Balance	185,080	0	435,277	435,277	102,126
TOTAL	185,080	0	435,277	435,277	102,126
FUND TOTAL	849,550	736,786	1,099,747	1,154,087	811,026

The Shawneeland Sanitary District provides a property management 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 \$560 per year for an improved lot with dwelling and \$190 per year for an unimproved lot. Improved lot rates were increased by \$30 and unimproved lot rates were increased by \$10 effective July 1, 2015. These increases were necessary to increase the fund balance to contain a minimum of one year’s worth of operating expenses. There are approximately 803 improved lots and 1,100 unimproved lots.

AIRPORT AUTHORITY OPERATING FUND:

	2013-14 BUDGETED	2013-14 ACTUAL	2014-15 BUDGETED	2014-15 ESTIMATED	2015-16 ADOPTED
Miscellaneous Revenue					
Miscellaneous Revenue	2,200,304	1,493,379	2,134,484	1,521,967	2,175,966
Revenue from the Commonwealth	11,140	19,090	23,700	0	23,380
TOTAL	2,211,444	1,512,469	2,158,184	1,521,967	2,199,346
Transfers					
Other Localities – City of Winchester	18,250	43,128	20,181	20,181	20,887
General Operating Fund	45,785	126,996	50,629	50,629	62,995
TOTAL	64,035	170,124	70,810	70,810	83,882
Non-Revenue					
Funding from Fund Balance	23,359	48,193	0	0	0
TOTAL	23,359	48,193	0	0	0
FUND TOTAL	2,298,838	1,730,786	2,228,994	1,592,777	2,283,228

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 for FY 2016 have been projected at \$1,619,305 which makes up 74% of this revenue item and hangar and office rentals, projected at \$410,280, makes up 19%. Because of reduced sales revenue, the locality shares have gone up significantly for both Frederick County and the City of Winchester. Supplements were needed from Frederick County and the City of Winchester for FY 2014 due to shortfalls in other revenue.

COMMUNITY DEVELOPMENT AUTHORITY FUND:

	2013-14 BUDGETED	2013-14 ACTUAL	2014-15 BUDGETED	2014-15 ESTIMATED	2015-16 ADOPTED
General Property Taxes					
General Property Taxes	0	656	525,256	0	0
TOTAL	0	656	525,256	0	0
FUND TOTAL	0	656	525,256	0	0

The improvements, services, and operations to be undertaken by the Community Development Authority (CDA) shall be funded from all or some of the following sources: (i) bonds to be issued by the CDA (ii) special assessments to be levied pursuant to Virginia Code Section 15.2-5158A5 and (iii) any other source of funding available to the CDA including rates, fees, and charges to be levied by the CDA for the services and facilities provided or funded by the CDA.

The Bonds to be issued by the CDA will be used to pay the costs of certain infrastructure as described herein and in the Petition, the costs of issuing the Bonds and any required reserves, and interest on the Bonds prior to, during and after construction for a period up to three years after the Bonds are issued. The General Property Taxes and Special Assessments equate to the amount of revenue listed above. The special assessment portion of that sum will be used to pay the debt service on the bonds issued to date for improvements to within the boundary of the Community Development Authority.

A Community Development Authority Fund was not necessary for FY 2015-2016.

LAKE HOLIDAY SANITARY DISTRICT FUND:

	2013-14 BUDGETED	2013-14 ACTUAL	2014-15 BUDGETED	2014-15 ESTIMATED	2015-16 ADOPTED
Fees					
Fees Receivable	773,099	948,122	800,570	800,570	800,570
Penalties		10,711	0	0	0
Interest		5,292	0	0	0
Credit Card Charges		93	0	0	0
TOTAL	773,099	964,218	800,570	800,570	800,570
Recovered Costs					
Recovered Costs	0	-929,108	0	0	0
Bond Proceeds	0	932,852	0	0	0
TOTAL		3,744	0	0	0
Non-Revenue					
Funding from Fund Balance	347,227	347,227	0	0	0
TOTAL	347,227	347,227	0	0	0
FUND TOTAL	1,120,326	1,315,189	800,570	800,570	800,570

The current structure of the Lake Holiday Sanitary District tax was recommended by the Lake Holiday Country Club, Inc. Board of Directors (LHCC) and conforms to the long established two tiered assessment utilized by the LHCC Property Owners Assoc., whereby lots without access to sewer/water services (membership lots) pay 3/8 of the full assessment paid by those with access to utilities (buildable lots). In the spring of 2011, the Board of Supervisors set the two tiered levy at \$678 per year for buildable lots and \$264 for membership lots to derive sufficient funds to meet the sanitary district's debt service obligation. The rates were based on the anticipated amount to be borrowed, the number of lots in each class (buildable and membership), assumed delinquency rates, and the anticipated interest rate on the bonds.

EMS REVENUE RECOVERY FUND:

	2013-14 BUDGETED	2013-14 ACTUAL	2014-15 BUDGETED	2014-15 ESTIMATED	2015-16 ADOPTED
Charges for Services					
EMS Billings	0	1,006,538	2,028,000	1,569,280	1,501,000
TOTAL	0	1,006,538	2,028,000	1,569,280	1,501,000
FUND TOTAL	0	1,006,538	2,028,000	1,569,280	1,501,000

The EMS Revenue Recovery Fund is funded through billing for EMS services provided by Frederick County Fire & Rescue. The County's Emergency Communications Center receives calls for medical emergencies that require response from one of the stations within Frederick County. Once the ambulance has arrived on the scene of the emergency, they begin assessing the patient. If the patient requires transportation to the emergency room via the ambulance, then that is considered a billable transport.

This fund bills for the mileage from the location where the patient is picked up to the emergency room and it also bills a base rate depending on the level of care the patient needs, basic life support or advanced life support. These charges are submitted to the patient's insurance company. The insurance company reviews the transport, determines coverage and then approves payment, if applicable. The fund does not collect co-pays, deductibles, or bill the balance to the patient. The fund only accepts the insurance company payment. Any remaining balance, or if the patient is uninsured, is written off.

The mileage is paid out 100% to the stations that run these calls. The base rate that is received is split evenly with the County after program expenses have been deducted.

With FY 2015 being the first year of budgeting for this fund, it was a challenge to estimate revenue and expenditures for the year. This fund was reduced by 25% for FY 2016 based on what was expected by the end of FY 2015.

ECONOMIC DEVELOPMENT AUTHORITY FUND:

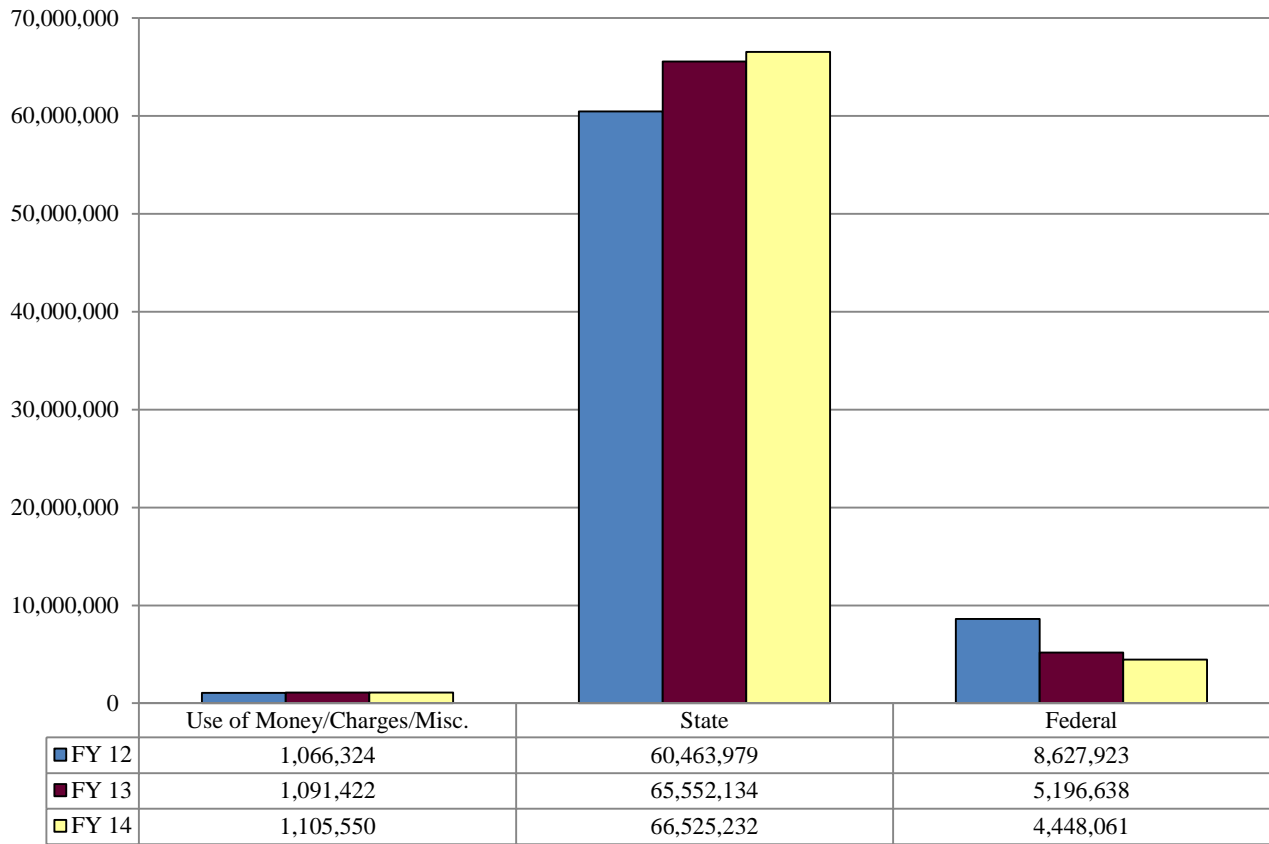
	2013-14 BUDGETED	2013-14 ACTUAL	2014-15 BUDGETED	2014-15 ESTIMATED	2015-16 ADOPTED
Recovered Costs					
Recovered Costs	0	0	0	2,100	250
TOTAL	0	0	0	2,100	250
Transfers					
General Operating Fund	0	0	0	1,539,361	572,948
TOTAL	0	0	0	1,539,361	572,948
FUND TOTAL	0	0	0	1,541,461	573,198

The Economic Development Authority Fund was created after the start of FY 2014-15. The Economic Development Commission was a part of the General Fund and was included under the Community Development category.

Recovered Costs is derived from business partnership on The Widget Cup, part of the EDA’s Career Pathway Program. The Widget Cup provides a rare opportunity for fellow students, parents, teachers, and businesses to see STEM (Science, Technology, Engineering, and Math) and CTE (Career & Technical Education) students in action; translating coursework into real-world applications.

The majority of the revenue for this fund is made up of a transfer from the General Operating Fund. The FY 2015 transfer from the General Operating Fund includes EDA Incentive Funds that were received and needed to be transferred to the EDA.

School Operating Fund Revenue Comparison



The chart above gives an actual School Operating Fund Revenue Comparison, excluding the transfer from the General Fund. The chart shows that state funds equate to over 92% of the revenue for the school operating fund. The second largest revenue source is federal funds which equals almost 6% of the revenue. The remaining categories combined equal the remaining 2%.

SCHOOL OPERATING FUND*Revenue from Use of Money and Property:*

Use of Money/Property	2013-14 BUDGETED	2013-14 ACTUAL	2014-15 BUDGETED	2014-15 ESTIMATED	2015-16 ADOPTED
Rental of School Property	442,076	373,092	356,576	356,576	356,576
TOTAL	442,076	373,092	356,576	356,576	356,576

Charges for Services:

Charges for Services	2013-14 BUDGETED	2013-14 ACTUAL	2014-15 BUDGETED	2014-15 ESTIMATED	2015-16 ADOPTED
Tuition – Private Sources – Day School	40,000	46,472	40,000	40,000	40,000
Tuition – Private – Summer School	23,750	8,495	23,750	23,750	23,750
Fees – Parking	194,500	57,471	75,000	75,000	58,000
Fees – GED – Regional	19,000	4,840	1,000	1,000	0
Fees – Drivers Ed. – Regional	135,000	117,097	127,000	127,000	127,000
Fees – Athletic – Pay to Participate	0	124,350	0	92,555	0
TOTAL	412,250	358,725	266,750	359,305	248,750

Projected charges for services are based on projected enrollment in the respective areas. Tuition is expected to increase slightly based on prior year receipts and includes fees for summer schooling.

Miscellaneous Revenue:

Miscellaneous Revenue	2013-14 BUDGETED	2013-14 ACTUAL	2014-15 BUDGETED	2014-15 ESTIMATED	2015-16 ADOPTED
Donations/Grants	182,542	88,699	182,542	241,154	150,000
Miscellaneous Refunds	268,343	285,034	324,292	281,367	300,979
TOTAL	450,885	373,733	506,834	522,521	450,979
TOTAL REVENUE FROM LOCAL SOURCES	1,305,211	1,105,550	1,130,160	1,238,402	1,056,305

Miscellaneous revenue includes vendor rebates, sale of web-site advertising space, and the Erate program.

Categorical Aid:

Categorical Aid	2013-14 BUDGETED	2013-14 ACTUAL	2014-15 BUDGETED	2014-15 ESTIMATED	2015-16 ADOPTED
Sales Tax Receipts	12,220,179	12,037,415	12,231,029	12,274,249	12,681,158
Sales Tax Receipts 1/8%	1,527,522	1,262,644	1,528,879	1,534,281	1,585,145
Basic School Aid	35,027,197	35,061,257	36,067,231	36,022,757	35,999,695
Regular Foster Child	0	96,495	0	0	0
Gifted and Talented	392,332	390,280	393,354	393,291	395,763
Remedial Education – SOQ	734,580	730,737	950,605	950,453	956,428
Remedial Summer School - SOQ	0	0	0	0	106,484
Special Education – SOQ	4,148,705	4,127,003	4,408,480	4,408,138	4,435,847
Vocational Education – SOQ	801,360	797,168	753,928	753,808	758,546
Juvenile Detention Center Funds	457,000	375,023	541,525	541,525	545,671
Social Security – Instructional	2,178,696	2,167,299	2,212,615	2,212,262	2,226,169
Teacher Retirement – Instructional	3,639,508	3,620,469	4,531,763	4,498,267	4,394,622
Additional Assistance Retirement	609,929	609,929	0	0	0
Group Life Insurance – Instructional	133,560	132,861	155,703	139,291	140,166
Homebound	77,996	79,971	81,178	81,178	81,320
Special Ed. Reg. Program Payments	1,204,388	1,237,086	1,020,250	1,020,250	1,305,286
Adult Basic Ed. – Regional	8,659	0	8,659	0	0
Adult Basic Ed. – Regional Jail	80,000	79,323	86,000	86,158	90,000
Vocational Equipment	0	29,769	0	0	0
Vocational Occupational – Tech. Ed.	105,479	82,498	112,273	112,273	112,267
Special Ed. – Foster Child	207,173	124,692	225,841	225,841	163,683
At-Risk Students	459,687	457,280	587,167	586,966	590,291
K-3 Initiative	616,105	608,110	1,053,640	893,903	897,626
Ed Technology Funds	544,000	544,000	518,000	518,000	518,000
Early Reading Intervention	200,641	272,299	271,456	271,413	242,843
ESL Funds	360,277	361,838	385,167	384,610	383,331
Special Ed. – Visually Handicapped	5,000	0	5,000	0	0
Medicaid Reimbursements	50,000	108,834	50,000	50,000	50,000
Industry Certification	0	17,739	0	21,890	0
ISAEF Funding	23,576	23,576	23,576	23,576	23,576
Other State Funds	422,520	66,682	669,713	447,196	550,000
Compensation Supplement	838,320	833,998	0	0	614,574
SOL Algebra Readiness	108,896	111,138	123,507	117,263	117,263
Mentor Teacher Program	11,773	5,452	11,773	2,711	2,711
Project Graduation Academy Grant	0	0	0	0	0
Project Graduation	0	10,866	0	18,713	0
National Board Certified Bonus	42,500	37,500	42,500	47,500	42,500
Middle School Teacher Corps	25,000	20,000	20,000	30,000	30,000
Career Switcher Program	0	4,000	0	8,000	0
TOTAL	67,262,558	66,525,232	69,070,812	68,675,763	70,040,965

Revenue from the Commonwealth is expected to increase primarily due to the state’s share of a compensation supplement for Standards of Quality instructional and support staff. Receipts from state sales tax are also projected to increase. The state’s share of funding the Virginia Retirement System (VRS) is included here.

Categorical Aid – Federal:

Categorical Aid	2013-14 BUDGETED	2013-14 ACTUAL	2014-15 BUDGETED	2014-15 ESTIMATED	2015-16 ADOPTED
Title I	1,342,761	1,017,237	1,574,958	1,468,233	1,468,071
Title I – Prior Year Carry-Over	250,000	286,438	235,000	297,675	235,000
Title I – School of Choice	0	0	0	0	0
Federal Land Use	5,002	4,317	5,000	5,000	5,000
Title VI-B	2,347,357	2,304,806	2,325,698	2,491,232	2,454,793
Title VI-B Spec. Ed. PY Carry-Over	166,198	188,767	0	4,452	0
IDEA School Improvement Grant	0	0	70,000	0	0
Vocational Education Basic Programs.	143,057	155,542	148,766	154,794	154,794
Other Federal Aid	0	4,047	144,006	163,548	100,000
Benefits from Other Agency	0	19,500	0	19,500	0
Title VI-B IDEA Preschool	44,112	41,161	41,161	41,161	41,184
Title III – LEP/Immigrant	53,472	50,387	57,864	80,212	64,274
Title II – Class Size/Teacher Quality	268,409	282,767	266,146	446,525	267,006
Title I – D – Negligent/Delinquent	84,585	93,092	87,168	70,242	65,467
TOTAL	4,704,953	4,448,061	4,955,767	5,242,574	4,855,589

Federal Government Revenues are expected to decrease due to funding to levels for restricted programs.

Non-Revenue Receipts:

Non-Revenue Receipts	2013-14 BUDGETED	2013-14 ACTUAL	2014-15 BUDGETED	2014-15 ESTIMATED	2015-16 ADOPTED
Carry Forward Funds – Prior Year	0	97,012	0	108,939	0
Outstanding Encumbrances	0	218,892	0	109,448	0
TOTAL	0	315,904	0	218,387	0

Transfers:

Transfers	2013-14 BUDGETED	2013-14 ACTUAL	2014-15 BUDGETED	2014-15 ESTIMATED	2015-16 ADOPTED
General Operating Fund	60,727,321	60,727,321	65,347,740	65,347,740	72,076,068
From Other Funds	0	0	0	1,566,316	0
TOTAL	60,727,321	60,727,321	65,347,740	66,914,056	72,076,068

The School Operating Fund budget will receive funding from the governing body in the amount of \$72,076,068, which is an increase of \$6.7 million compared to FY 2015.

Total School Operating Fund Revenues:

Total School Operating Fund	2013-14 BUDGETED	2013-14 ACTUAL	2014-15 BUDGETED	2014-15 ESTIMATED	2015-16 ADOPTED
FUND TOTAL	134,000,043	133,122,067	140,504,479	142,289,182	148,028,927

Total School Operating Fund revenues are projected to increase due primarily to increased funding from state and county sources.

SCHOOL CAPITAL PROJECTS FUND:

	2013-14 BUDGETED	2013-14 ACTUAL	2014-15 BUDGETED	2014-15 ESTIMATED	2015-16 ADOPTED
Non-Revenue Receipts					
County Appropriations	0	800,883	0	542,594	0
Carry Forward – Prior Years	100,000	0	600,000	779,609	500,000
Outstanding Encumbrances	0	0	0	79,205	0
TOTAL	100,000	800,883	600,000	1,401,408	500,000
Transfers					
Other Funds	1,082,640	1,045,748	1,566,316	0	0
TOTAL	1,082,640	1,045,748	1,566,316	0	0
FUND TOTAL	1,182,640	1,846,631	2,166,316	1,401,408	500,000

An expected prior year carry-over amount for projects begun but not finished in the prior year supports the capital projects fund for FY 2016.

SCHOOL DEBT SERVICE FUND:

	2013-14 BUDGETED	2013-14 ACTUAL	2014-15 BUDGETED	2014-15 ESTIMATED	2015-16 ADOPTED
Categorical Aid – State					
Other State Funds	0	0	0	0	61,261
TOTAL	0	0	0	0	61,261
Categorical Aid – Federal					
Federal Stimulus Act - QSCB	297,500	276,080	271,500	271,500	275,782
TOTAL	297,500	276,080	271,500	271,500	275,782
Non-Revenue Receipts					
Carry Forward – Prior Years	31,050	0	857,000	857,000	273,291
TOTAL	31,050	0	857,000	857,000	273,291
Transfers					
General Operating Fund	14,626,151	14,626,151	14,626,151	14,626,151	14,626,151
TOTAL	14,626,151	14,626,151	14,626,151	14,626,151	14,626,151
FUND TOTAL	14,954,701	14,902,231	15,754,651	15,754,651	15,236,485

Revenues from the county government to support the School Debt Service Fund are expected to remain at \$14.6 million. Under the federal stimulus act, FCPS was awarded participation in the Qualified School Construction Bond program. Seven million dollars of these funds borrowed for the construction of the new transportation facility is interest free. QSCB revenues reported here fully fund interest payments on those borrowed funds.

SCHOOL NUTRITION SERVICES FUND:

	2013-14 BUDGETED	2013-14 ACTUAL	2014-15 BUDGETED	2014-15 ESTIMATED	2015-16 ADOPTED
Use of Money/Property					
Interest on Bank Deposits	3,448	2,484	3,125	3,125	2,484
TOTAL	3,448	2,484	3,125	3,125	2,484
Charges for Services					
Charges for Services	2,436,199	2,148,222	2,314,703	2,314,703	2,453,916
TOTAL	2,436,199	2,148,222	2,314,703	2,314,703	2,453,916
Miscellaneous					
Miscellaneous	51,956	92,356	64,323	64,323	58,396
TOTAL	51,956	92,356	64,323	64,323	58,396
Categorical Aid – State					
School Food Services – State	101,463	91,725	94,933	94,933	89,184
TOTAL	101,463	91,725	94,933	94,933	89,184
Categorical Aid - Federal					
Meal Reimb. Operations – Federal	2,415,921	2,275,371	2,489,531	2,489,531	2,514,855
TOTAL	2,415,921	2,275,371	2,489,531	2,489,531	2,514,855
Non-Revenue Receipts					
Carry Forward – Prior Years	1,115,940	0	1,233,680	1,210,699	1,508,099
Outstanding Encumbrances	0	0	0	25,481	0
Transfers from Other Funds	0	0	0	22,981	0
TOTAL	1,115,940	0	1,233,680	1,259,161	1,508,099
FUND TOTAL	6,124,927	4,610,158	6,200,295	6,225,776	6,626,934

School Nutrition Services serves approximately 1.7 million meals including breakfast, lunch and a la carte items.

CONSOLIDATED SERVICES FUND:

	2013-14 BUDGETED	2013-14 ACTUAL	2014-15 BUDGETED	2014-15 ESTIMATED	2015-16 ADOPTED
Charges for Services					
Frederick County - building services	15,000	8,488	15,000	15,000	15,000
FCPS - vehicle services	2,859,921	2,714,745	2,858,678	2,858,678	2,643,872
Other agencies - vehicle services	90,000	222,702	89,900	89,900	598,551
Other Funds	135,079	20,841	136,422	156,172	342,577
TOTAL	3,100,000	2,966,776	3,100,000	3,119,750	3,600,000
Transfers					
Transfers	0	4,289	0	0	0
TOTAL	0	4,289	0	0	0
FUND TOTAL	3,100,000	2,971,065	3,100,000	3,119,750	3,600,000

The Consolidated Services Fund provides for the operation of shared building and vehicle maintenance services. Expenses are recovered through billings to Frederick County Public Schools for vehicle maintenance, to Frederick County for building services, and to other governmental agencies based on services rendered.

SCHOOL PRIVATE PURPOSE FUNDS:

	2013-14 BUDGETED	2013-14 ACTUAL	2014-15 BUDGETED	2014-15 ESTIMATED	2015-16 ADOPTED
Use of Money/Property					
Interest on Bank Deposits	16,100	584	11,100	11,100	1,000
Donations and Grants	0	33,470	38,900	38,900	74,000
Interest on Investments	0	1,878	0	0	0
TOTAL	16,100	35,932	50,000	50,000	75,000
Transfers					
Transfers	0	4,000	0	0	0
TOTAL	0	4,000	0	0	0
FUND TOTAL	16,100	39,932	50,000	50,000	75,000

Various donations and grants for restricted/private purposes such as the Bright Futures program are accounted for in this fund.

SCHOOL TEXTBOOK FUND:

	2013-14 BUDGETED	2013-14 ACTUAL	2014-15 BUDGETED	2014-15 ESTIMATED	2015-16 ADOPTED
Use of Money/Property					
Interest on Bank Deposits	5,000	2,803	5,000	5,000	5,000
TOTAL	5,000	2,803	5,000	5,000	5,000
Charges for Services					
Sale of Used Books	1,500	0	1,500	1,500	1,500
Textbooks – Lost/Damaged	5,000	2,588	5,000	5,000	5,000
TOTAL	6,500	2,588	6,500	6,500	6,500
Recovered Costs					
Textbooks Furnished Free	749,021	745,103	804,198	788,385	793,340
TOTAL	749,021	745,103	804,198	788,385	793,340
Non-Revenue Receipts					
Carry Forward – Prior Years	976,250	0	1,281,116	1,306,293	625,965
Outstanding Encumbrance	0	0	0	5,557	0
TOTAL	976,250	0	1,281,116	1,311,850	625,965
Transfers					
School Operating Fund Local Match	421,058	421,529	476,169	466,955	469,739
Trust Funds Transfer	600	0	150	0	0
TOTAL	421,658	421,529	476,319	466,955	469,739
FUND TOTAL	2,158,429	1,172,023	2,573,133	2,578,690	1,900,544

The state determines textbook adoption schedules for school divisions. State funds are based on a per pupil amount calculated by the local composite index for the state share. There is a local required match for textbooks.

NREP OPERATING FUND:

	2013-14 BUDGETED	2013-14 ACTUAL	2014-15 BUDGETED	2014-15 ESTIMATED	2015-16 ADOPTED
Use of Money/Property					
Interest on Bank Deposits	0	1,494	0	0	0
TOTAL	0	1,494	0	0	0
Charges for Services					
Tuition – Private Day School	7,400	7,560	7,400	7,400	7,400
TOTAL	7,400	7,560	7,400	7,400	7,400
Recovered Costs					
Billings to Localities	4,475,895	4,421,401	4,597,589	4,677,040	4,884,508
TOTAL	4,475,895	4,421,401	4,597,589	4,677,040	4,884,508
Categorical Aid – State					
State – Educational Tech. Funds	26,000	26,000	26,000	26,000	26,000
State – Other Funds	0	0	0	14,078	0
TOTAL	26,000	26,000	26,000	40,078	26,000
Non-Revenue Receipts					
Carry Forward – Prior Years	310,567	0	462,661	369,132	341,330
TOTAL	310,567	0	462,661	369,132	341,330
FUND TOTAL	4,819,862	4,456,455	5,093,650	5,093,650	5,259,238

NREP TEXTBOOK FUND:

	2013-14 BUDGETED	2013-14 ACTUAL	2014-15 BUDGETED	2014-15 ESTIMATED	2015-16 ADOPTED
Use of Money/Property					
Interest on Bank Deposits	0	48	0	0	0
TOTAL	0	48	0	0	0
Non-Revenue Receipts					
Carry Forward – Prior Years	25,000	0	10,000	10,000	15,000
TOTAL	25,000	0	10,000	10,000	15,000
Transfers					
NREP Operating Fund	25,000	25,000	25,000	25,000	25,000
TOTAL	25,000	25,000	25,000	25,000	25,000
FUND TOTAL	50,000	25,048	35,000	35,000	40,000

Frederick County Public Schools is fiscal agent of Northwestern Regional Educational Program (NREP). NREP serves students who need specialized educational services. The program is shared by Frederick County Public Schools, Winchester City Public Schools, and Clarke County Public Schools.

VII. STATEMENT OF ESTIMATED UNDESIGNATED AND DESIGNATED FUND BALANCES

General Fund

Under GASB 54, fund balances are required to be reported according to the following classifications:

Nonspendable fund balance – Includes amounts that cannot be spent because they are either not in spendable form, or, for legal or contractual reasons, must be kept intact. This classification includes inventories, prepaid amounts, assets held for sale, and long-term receivables.

Restricted fund balance – Constraints placed on the use of these resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors or other governments; or are imposed by law (through constitutional provisions or enabling legislation).

Committed fund balance – Amounts constrained to specific purposes by a government itself, using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest level action to remove or change the constraint. The Board of Supervisors is the highest level of decision-making authority for the government that can, by adoption of a resolution prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the resolution remains in place until a similar action is taken (the adoption of another resolution) to remove or revise the limitation.

Assigned fund balance – Amounts that are constrained by the County's intent to be used for specific purposes, but that do not meet the criteria to be classified as restricted or committed. Intent can be stipulated by the governing body, another body (such as a Finance Committee), or by an official to whom that authority has been given. With the exception of the General Fund, this is the residual fund balance classification for all governmental funds with positive balances.

Unassigned fund balance – This is the residual classification of the General Fund. Only the General Fund reports a positive unassigned fund balance. Other governmental funds might report a negative balance in this classification, as the result of overspending for specific purposes for which amounts had been restricted, committed or assigned.

When fund balance resources are available for a specific purpose in more than one classification, it is generally the County's policy to use the most restrictive funds first in the following order: restricted, committed, assigned, and unassigned as they are needed.

The Board of Supervisors establishes (and modifies or rescinds) fund balance commitments by passage of a resolution. This is typically done through adoption and amendment of the budget. A fund balance commitment is further indicated in the budget document as a designation or commitment of the fund (such as for special incentives). Assigned fund balance is established by the Board of Supervisors through adoption or amendment of the budget as intended for specific purpose (such as the purchase of capital assets, construction, debt service, or for other purposes) or other official to which the Board has delegated authority to assign amounts including but limited to the County Administrator and the Director of Finance.

The following is a detail of General Fund balance at June 30, 2014:

<u>Category</u>	<u>General Fund</u>
Nonspendable:	
Prepaid Expenses	\$2,972
Noncurrent Loans	734,939
Total Nonspendable	<u>\$737,911</u>
Restricted:	
Peg grant	\$244,254
Courthouse ADA Fees	222,146
Animal Shelter	335,530
Proffers	5,185,571
Total Restricted	<u>\$5,987,501</u>
Committed:	
General Government - various	\$503,848
Education	109,448
Tri Centennial	1,110
Historical Marker	16,173
VDOT Revenue Sharing	436,270
EDC Incentive Funds	550,000
Total Committed	<u>\$1,616,849</u>
Assigned:	
Conservation Easement	\$4,780
Total Assigned	<u>\$4,780</u>
Unassigned	<u>\$43,513,213</u>
Total Fund Balance	<u>\$51,860,254</u>

Unassigned fund balance on June 30, 2014 was \$43,513,213.

Below are summary projections for the end of fiscal years 2015 and 2016, and a detail analysis of actual fund balance of June 30, 2011 through June 30, 2014.

	ESTIMATE FY 2015	PLAN FY 2016
Fund Balance, Beginning of Year	\$43,513,213	\$36,426,760
Revenue Sources/Transfers	142,544,531	147,513,644
Expenditures/Transfers	(149,630,984)	(154,813,644)
Fund Balance, End of Year	<u>\$36,426,760</u>	<u>\$29,126,760</u>

General Fund				
	ACTUAL FY 2011	ACTUAL FY 2012	ACTUAL FY 2013	ACTUAL FY 2014
Fund Balance, Beginning of Year	\$35,102,922	\$33,360,212	\$39,576,609	\$45,759,610
REVENUES				
General Property Taxes	\$71,054,980	\$74,080,641	\$78,532,102	\$81,551,677
Other Local Taxes	25,294,693	26,966,331	28,449,248	29,900,456
Permits, Fees & Licenses	920,328	970,384	1,214,052	1,329,532
Fines & Forfeitures	279,102	307,839	387,848	368,396
Use of Money & Property	196,118	231,319	446,272	155,718
Charges for Services	2,202,922	2,176,882	2,212,738	2,099,936
Miscellaneous	541,102	551,430	640,559	291,589
Recovered Costs	1,570,383	1,712,606	2,175,749	3,533,122
Intergovernmental	24,199,203	23,326,358	23,108,965	24,254,796
TOTAL REVENUE	126,258,831	130,323,790	137,167,533	143,485,222
EXPENDITURES				
Current:				
Government Administration	\$8,053,735	\$7,393,143	\$9,152,531	\$8,539,102
Judicial Administration	2,148,676	2,041,089	2,125,611	2,200,348
Public Safety	22,682,060	23,615,366	25,245,584	28,288,145
Public Works	3,944,394	3,518,557	3,627,132	4,201,203
Health and Welfare	6,559,164	6,690,167	6,547,404	6,628,245
Community College	56,493	56,493	56,493	56,493
Parks, Recreation & Cultural	4,919,987	4,918,972	4,888,472	5,000,983
Community Development	2,621,535	1,680,289	1,707,290	3,389,332
Debt Service	2,854,389	5,493,081	2,350,465	2,367,571
TOTAL EXPENDITURES	53,840,433	55,407,157	55,700,982	60,671,422
OTHER FINANCING SOURCES				
Operating transfers Out/In	-14,985,607	-12,304,828	-15,426,501	-5,470,099
Operating transfers from/to Prim. Govt.	-59,175,501	-56,395,408	-59,857,049	-71,243,057
TOTAL OTHER FIN. SOURCES	-74,161,108	-68,700,236	-75,283,550	-76,713,156
Fund Balance, End of Year	33,360,212	39,576,609	45,759,610	51,860,254

FUND BALANCE POLICY: The Government Finance Officers Association (GFOA) recommends, at a minimum, that unreserved fund balance be no less than two months of general fund operation revenues or expenditures. In the adopted FY 2016 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 \$7,300,000 to fund the FY 2015-2016 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.

Type of Fund	Estimated Fund Balance, Beg. Of Year	Revenue Sources (a)	Expenditures/ Transfers Out	Estimated Fund Balance, End of Year	% Change
General	36,426,720	147,513,644	(154,813,644)	29,126,720	-20.04%
Regional Jail	1,814,017	19,338,814	(20,063,860)	1,088,971	-39.97%
Landfill	23,005,175	6,011,382	(6,086,520)	22,930,037	-0.33%
Court Services	277,309	608,182	(620,639)	264,852	-4.49%
Shawneeland	1,787,517	708,900	(811,026)	1,685,391	-5.71%
Airport Operating	91,923	2,283,228	(2,283,228)	91,923	0.00%
Lake Holiday	2,402,030	800,570	(800,570)	2,402,030	0.00%
EMS Revenue Recovery	426,651	1,501,000	(1,501,000)	426,651	0.00%
EDA Fund	456,073	573,198	(573,198)	456,073	0.00%
School Operating	0	148,028,927	(148,028,927)	0	0.00%
School Capital	500,000	0	(500,000)	0	-100.00%
School Nutrition Services	2,109,647	5,118,835	(6,626,934)	601,548	-71.49%
School Debt	339,026	14,963,194	(15,236,485)	65,735	-80.61%
School Private Purpose	265,817	75,000	(75,000)	265,817	0.00%
School Textbook	734,355	1,274,729	(1,900,544)	108,540	-85.22%
NREP Operating	421,068	4,917,908	(5,259,238)	79,738	-81.06%
NREP Textbook	18,408	25,000	(40,000)	3,408	-81.49%
Consolidated Services	285,401	3,600,000	(3,600,000)	285,401	0.00%

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

General Fund unreserved fund balance decreased by 20.04%. Although the County is starting to see positive revenue growth, the governing body decided since fund balance was still above the recommended level, to continue to use fund balance to balance the FY 2016 budget. The actual fund balance funding was increased to address long standing budget needs. By doing this, all of the \$9.4 million in additional revenue could be appropriated in the FY 2016 budget, along with the increased fund balance funding.

The Regional Jail budgeted \$725,046 to balance the FY 2016 budget. The Regional Jail Board continues to be challenged to maintain a healthy fund balance and recognize the need to limit increasing costs to the local governments in the program. The landfill continues to carry a more than adequate unassigned fund balance along with numerous project assigned balances.

In an effort to meet budget needs, all fund balances were reviewed and considered during the FY 2016 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.

VIII. BASIS OF FINANCIAL REPORTING

The County's current financial statements are presented in two different statements, with two different approaches and view of the County's finances. The government-wide statements 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 focus 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 are designed to provide a broad overview of the County's finances and 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 Position and the Statement of Activities, report the County's net position and changes in it. The County's net position can be thought of as the difference between assets, deferred outflows of resources, liabilities and deferred inflows of resources, which is one way to measure the County's financial position. Over time, increases and decreases in net position can be one indicator that the County's financial health is improving or deteriorating.

The Statement of Net Position presents information on all the County's assets, deferred outflows or resources, liabilities and deferred inflows of resources. As discussed earlier, the difference between assets, deferred outflows of resources, liabilities and deferred inflows of resources is reported as net position. Net position is 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 capital assets must also be considered when using the Statement of Net Position as a financial indicator.

The Statement of Activities provides information on how the net position changed during the year. Since the government-wide financial statements use the accrual method of accounting, changes in net position 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 Position 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 fund is a business type activity.
- **Component Units:** The Frederick County Public Schools and Industrial Development Authority are component units of the County. Component units are legally separate, but are reported since the County is financially accountable and provide funding for them.

Fund Financial Statements:

Fund financial statements are the traditional governmental financial statements. They focus on the county's most significant funds instead of the County as a whole. The County uses fund accounting to ensure and demonstrate compliance with finance related legal requirements.

The county has three kinds of funds:

1. **Governmental Funds:** The governmental funds report most of the County's basic services. The governmental funds serve essentially the same function as the governmental activities in the government-wide statements. The governmental fund financial statements focus on near-term cash flows and the amount of spendable resources available at the end of the fiscal year. It provides the reader a short-term view of the financial position. Since the information provides a narrow focus, the government-wide statements will provide additional information. A reconciliation 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. Services for which the County charges customers a fee are generally reported in proprietary funds. Proprietary funds, like government-wide statements, provide both long and short-term financial information. 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, and gasoline. Revenue is derived from sales to user departments. The Health Insurance fund accounts for funds to pay health insurance premiums and claims. The Volunteer Fire and Rescue Fund accounts for length of service stipends to be paid to volunteer fire and rescue personnel. The Maintenance Insurance Fund accounts for maintenance contracts.
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 seven 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.

IX. SIGNIFICANT COMPONENTS

- A. The adopted budget is fundamentally comprised of eighteen funds.
- B. The County Administrator's Message highlights significant information detailed in the text.
- C. The Summary of the Adopted Budget defines revenue sources and explains increases and decreases in revenue and expenditure categories and changes in fund balance for all funds.
- D. Each departmental page shows a consolidated comparison of expenditures and sources of revenue attributable to each specific department. This information will enable the reader to more fully comprehend the complex interrelationship of federal and state sources as well as user fees and other revenue sources in various departmental budgets in addition to local tax sources.
- E. Each departmental page also contains a description of each department, specific goals 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	Crumley-Lynn-Lodge House
Fort Collier	Fort Colvin
Frederick County Courthouse	Frederick County Poor Farm
High Banks	Homespun
Hopewell Friends Meeting House	Long Meadow
Middletown Historic District	Monte Vista
Newtown-Stephensburg Historic District	Old Stone Church
Opequon Historic District	Opequon Presbyterian Church
Rose Hill Farm	Springdale Mill Complex
Sunrise	Valley Mill Farm
Willow Shade	Willa Cather's Birthplace



Belle Grove Plantation



Hopewell Friends Meeting House

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
Hillandale 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.

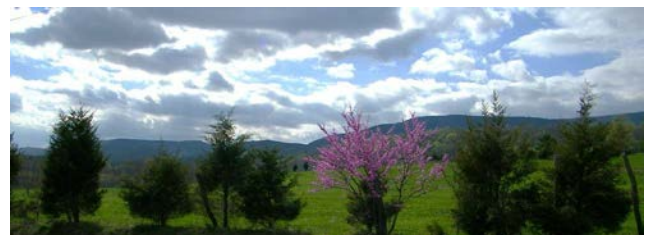
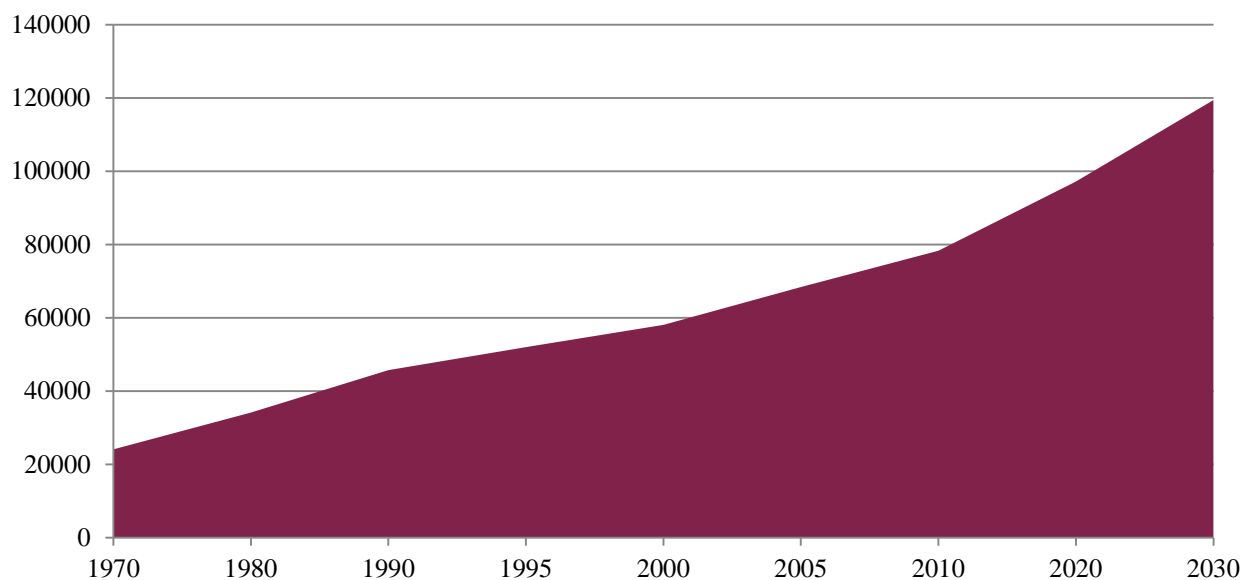


Photo Courtesy of Lorraine Mossburg

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. According to the latest census conducted in 2010, the population figure for Frederick County was 78,305. Much of the population growth occurred during the 1970's and 1980's and again during the economic/construction boom in the mid 2000's. By 2020, it is projected that the population of Frederick County will be approximately 97,192, and by 2030 the population is expected to reach 119,419.

Frederick County Population Counts, 1970-2030



Public School System

The Frederick County Public School System, the 22nd 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. The new transportation facility is equipped to provide vehicle maintenance services to county agencies as well as the school division.

In the fall of 2005 (fiscal year 2006), student enrollment was 12,223. In the fall of 2014 (fiscal year 2015), student enrollment was 13,092, which represents an increase of 869 students, or 7%, since Fiscal Year 2006. The structure of the school division is designed to support the needs of the 13,166 students projected for the school year 2015-2016.

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.

The school board's primary budget priorities for FY 2016 include instructional initiatives to address increased accountability and improve student achievement, competitive salary schedules designed to recruit and retain high quality educators, and operational funding restored for technology initiatives and school buses. Available additional funds from the County allowed the school division to achieve the School Board's budget goals. Instructional initiatives focused on new staff for the classroom and instructional coaches to assist elementary classroom teachers and implementation of a Summer School Academy to assist academically at-risk students. Salary schedules were adjusted providing a minimum of a step movement for all employees while some employees also received a targeted adjustment supported by the marketplace. Expansion of the 1:1 Student Chromebook

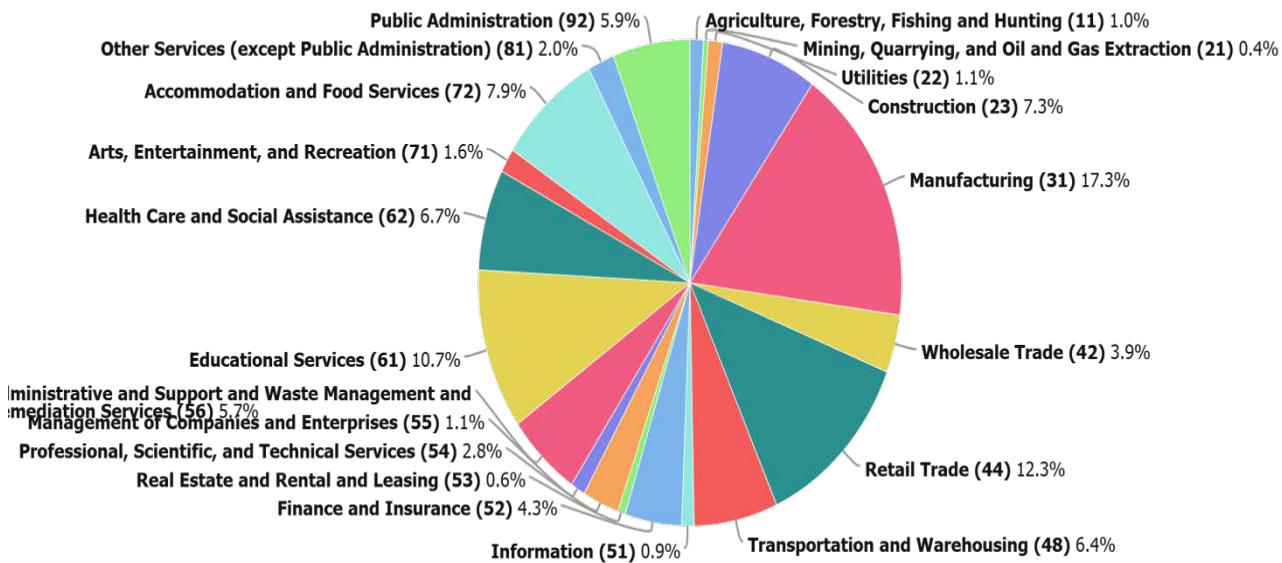
initiative to students in grades five, seven, and eight is also supported by the budget. Further, funding for one replacement school bus is also included in the budget.

Improvements to replacement buses/vehicles, student learning through a preschool program, staff development, and operational efficiencies are future budget priorities. These priorities will compete for local dollars while state dollars have been diverted to other cost drivers such as Medicaid and debt service at the state level. Further, these priorities will continue to compete with significant payment increases to the Virginia Retirement System (VRS) – the retirement program provided for educators. For several years, the contributions to the system have been less than recommended by the VRS board. During the same time period, an increasing number of employees have entered or neared retirement age. This created an under-funded situation, which if not corrected, could lead to imbalance. The fiscal solvency of the program would not be an area of concern had the General Assembly not reduced the contribution rates to artificially low levels or discounted the rate for two years to save jobs during the Great Recession. The resulting situation is one of not only increased dollars needed to fund the plan, but also increased attention to the benefits of the program. To help correct the underfunded plan, the General Assembly approved a policy change requiring all school division employees who participate in VRS to pay their 5% member contribution and offers a hybrid plan (defined benefit and defined contribution plan) for all new hires. Further, it is expected that the employer’s contribution rate will increase every two years for the next six years (at minimum) to help support the imbalance.

Employment Trends

Frederick County had a total of 27,890 jobs in the second quarter of 2014 as measured by the Virginia Employment Commission. The largest employment sector was manufacturing which employed 4,834 workers in the second quarter of 2014. Of individuals aged 25 to 64 in Frederick County, 29.8% have a bachelor’s degree or higher which compares with 30.5% in the nation.

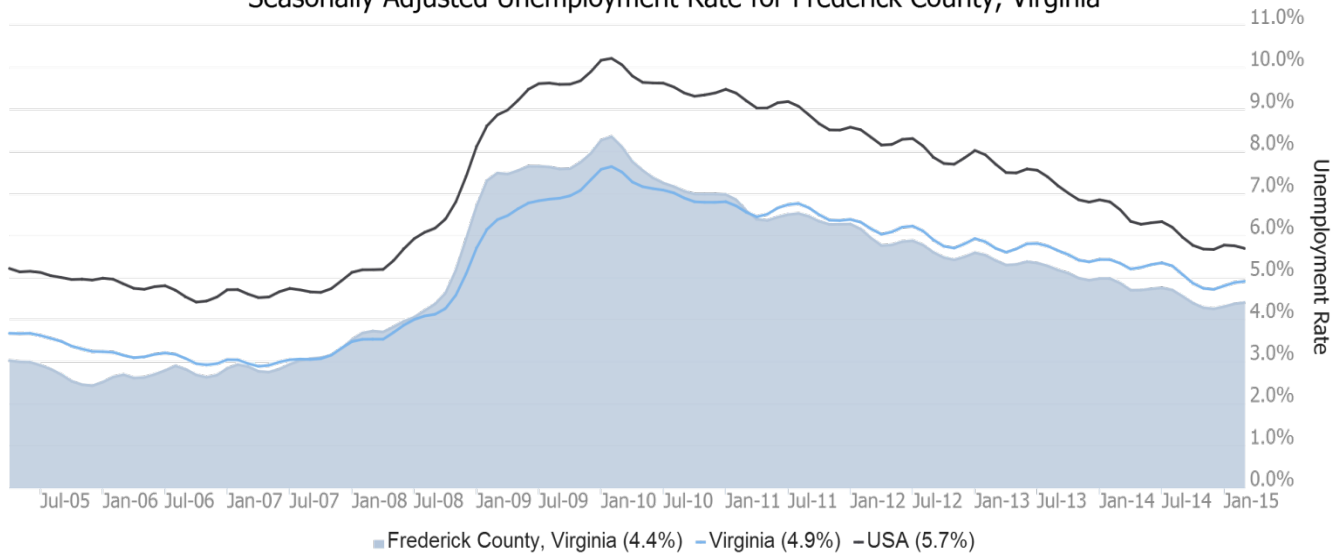
Total Workers for Frederick County, Virginia by Industry



Source: JobsEQ®, Data as of 2014Q4

Unemployment rates for Frederick County and Winchester have paralleled those of Virginia. Unemployment rates locally and nationally are in slight decline from record highs in almost twenty years. In the last three years, the Frederick County unemployment rate has decreased by 1.5%, the Virginia unemployment rate has decreased by 1.3%, and the United States unemployment rate has decreased by 2.8%. The unemployment rate for Frederick County in March 2015 was 4.5% compared to the 2013 rate of 5%.

Seasonally Adjusted Unemployment Rate for Frederick County, Virginia



Quality of Life

Higher Education

Lord Fairfax Community College is a comprehensive, public institution with campuses located in Frederick County, Fauquier County, and Page County and offers more than 75 associate degree and certificate programs in a wide variety of disciplines, in addition to providing access to bachelor’s, master’s and doctoral degree programs offered on site by a four-year institution. LFCC also serves the business community by offering workforce preparation programs for employees and employers. LFCC serves more than 7,600 unduplicated credit students and more than 10,450 individuals in professional development and business and industry courses annually.

Shenandoah University offers over ninety programs of study and has a school enrollment of approximately 4,000 students. The schools include Eleanor Wade Custer School of Nursing and Respiratory Care, Bernard J. Dunn School of Pharmacy, Harry F. Byrd, Jr. School of Business, School of Health Professions, College of Arts and Sciences, School of Education & Human Development and Shenandoah Conservatory.

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 101.9% of the national average. The median single family detached home sold for approximately \$244,000 in 2014. 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 2013) gives the crime rate per 100,000 people for the USA as 367.9. The crime rate for Winchester-Frederick County was 185.8 in 2013.

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 41,245 active registered library card holders in Frederick County. During the period of July 1, 2014 through June 30, 2015, Frederick County residents had the following usage during FY 2015: traditional checkouts = 462,249; electronic checkouts = 32,876; for a total of 495,125 checkouts.

Medical Care

Winchester Medical Center, a 445-bed, non-profit hospital in Winchester, Virginia, is a regional referral center offering a broad spectrum of services that includes diagnostic, medical, surgical, and rehabilitative care. A level II trauma center, Winchester Medical Center is a resource for 400,000 residents in Virginia as well as neighboring West Virginia and Maryland. In 2012, Winchester Medical Center completed a \$161 million campus expansion project which expanded emergency services, added intensive care unit beds, and provides an intimate healing environment for families and newborns using the Newborn Intensive Care Unit. Winchester Medical Center is rated among the top five hospitals in Virginia by U.S. News & World Report.

Parks



Battlefield Half Marathon

Frederick County currently owns and operates two district parks, Cleabrook Park, located in the Stonewall district and Sherando Park, located in the Opequon district. Both parks provide county residents active and passive recreation facilities including multi-use trails, an outdoor swimming pool, ball fields, playgrounds, picnic areas, fishing, and volleyball. In addition, Sherando Park has soccer fields, an eighteen-hole disc golf course, and mountain bike trails.

Frederick County will be adding Rose Hill to its park system in 2016. Once completed, Rose Hill Park based on an agreement with the Museum of the Shenandoah Valley will boast a one mile trail, playground, picnic shelter, and open play field. The partnership approach creating Rose Hill Park represents a cost-effective means of satisfying a long standing Capital Improvement need and will be the first significant increase in Frederick County Parks and Recreation park land since 1975.



basicREC Art Show

There are two neighborhood parks in the County. These are located at Reynolds Store in the Gainesboro district and Frederick Heights in the Redbud district. These parks have playground equipment.

Frederick County residents enjoy five community centers located inside of four Frederick County Public School elementary schools and Sherando High School. Two centers boast fitness equipment while four centers have full court gymnasiums.

Frederick County Parks and Recreation also provide approximately 200 recreation programs throughout the year. Programs include before and after school, youth sports, adult sports, fitness, general interest, trips, and senior programs. The department provides two signature special events. Walking in a Winter Wonderland is a month long celebration of lights at Cleabrook Park and the 4th of July Celebration held at Sherando Park. Additionally, 2014 saw over 1,000 participants in the inaugural running of the Battlefield Half Marathon, the only distance race in our immediate area.



Walking in a Winter Wonderland

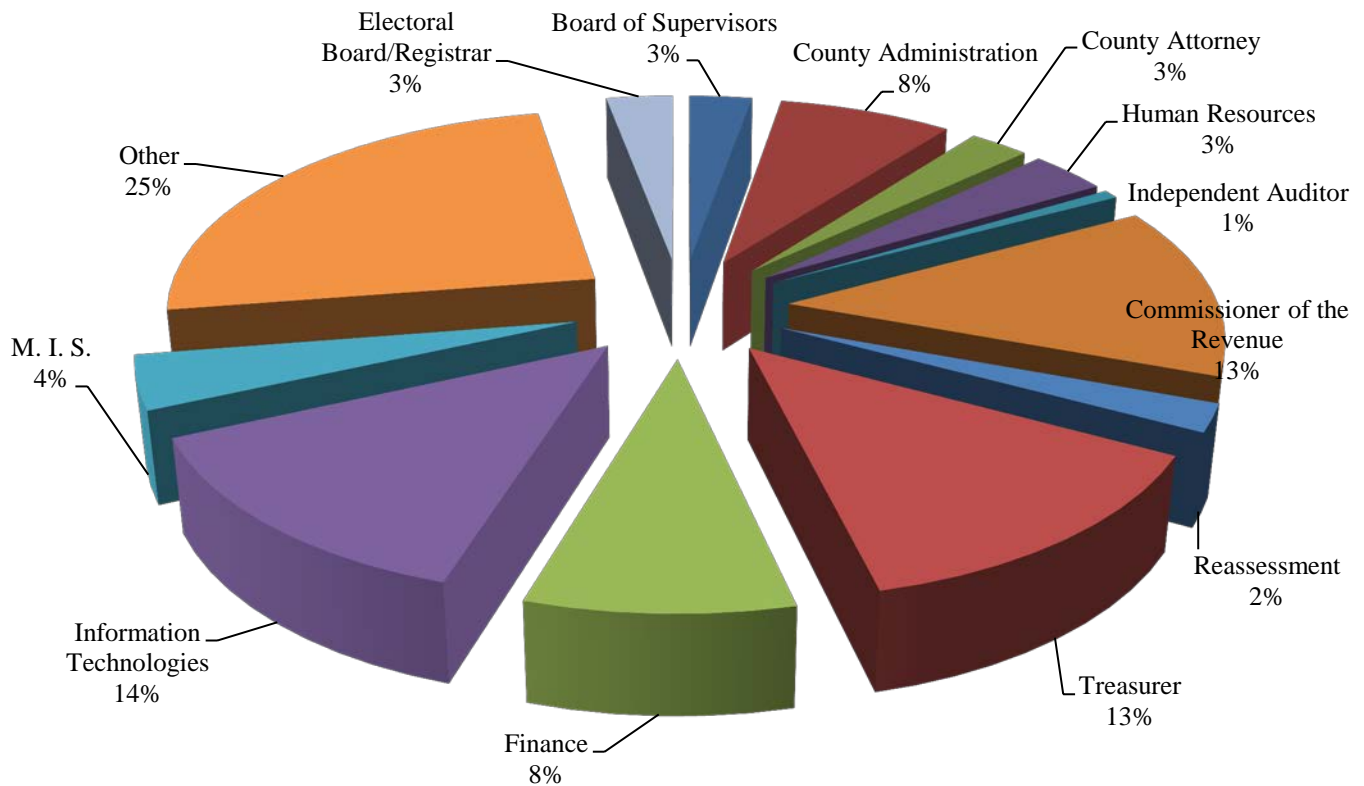
Administration



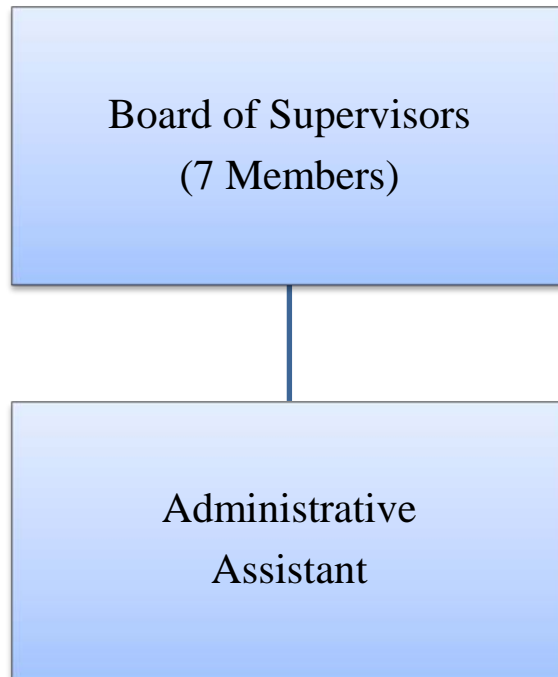
Frederick County Administration Complex
Winchester, Virginia

General Government Administration

	2014 Actual	2015 Budget	2016 Adopted Budget	Increase (Decrease) FY 2015 to FY 2016	
				Amount	%
Board of Supervisors	\$236,875	\$248,336	\$263,362	\$15,026	6.05%
County Administrator	608,990	702,539	728,144	25,605	3.64%
County Attorney	228,949	239,668	251,135	11,467	4.78%
Human Resources	311,104	320,309	325,378	5,069	1.58%
Independent Auditor	63,500	66,000	66,000	0	0.00%
Commissioner of the Revenue	1,164,958	1,200,010	1,285,256	85,246	7.10%
Reassessment	153,088	193,948	207,677	13,729	7.08%
Treasurer	1,099,546	1,179,735	1,287,345	107,610	9.12%
Finance	719,540	763,469	803,347	39,878	5.22%
Information Technologies	1,392,955	1,191,998	1,289,881	97,883	8.21%
M. I. S.	488,936	523,810	400,749	-123,061	-30.71%
Other	2,687,589	1,935,084	2,342,281	407,197	21.04%
Electoral Board/Registrar	230,119	269,182	279,119	9,937	3.69%
GENERAL GOVERNMENT ADMINISTRATION	\$9,386,149	\$8,834,088	\$9,529,674	\$695,586	7.87%



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 chairman is elected 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, Technology, and Transportation. All funds which allow the county to operate must be appropriated by the Board of Supervisors.

GOALS:

- Maintain low tax rates while providing a high level of service to our citizens.
- Continue Metropolitan Planning Organization/Transportation Initiatives.
- Implement a revised Capital Improvements Program.
- Implement Expense Recovery 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.
- Construction of replacement Round Hill Fire and Rescue Station.

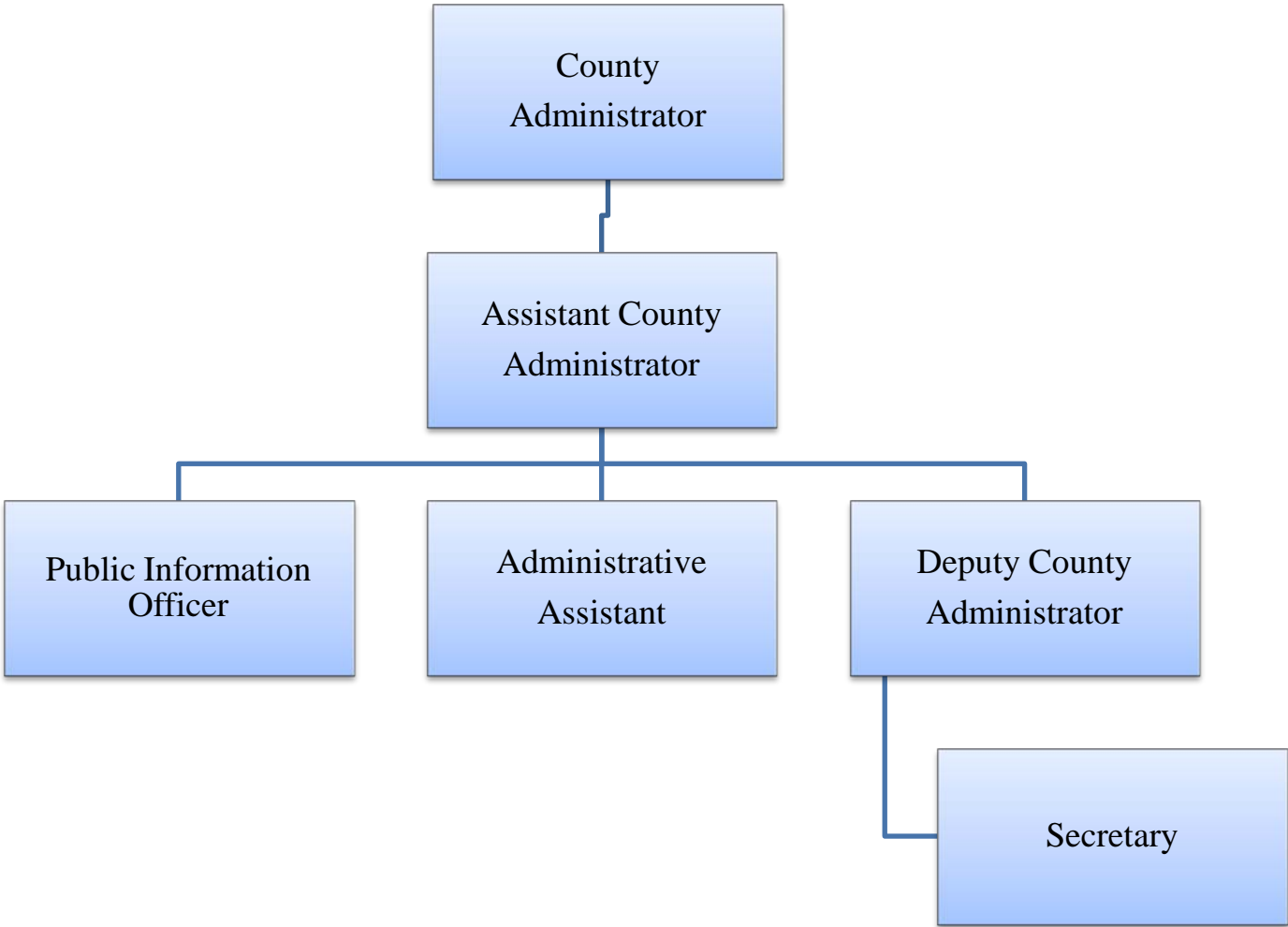
PERFORMANCE INDICATORS:

	FY 2014 Actual	FY 2015 Projected	FY 2016 Projected
Resolutions considered (includes Proclamations)	72	70	70
Ordinances Considered	13	6	7
Board Meetings Held (including joint meetings and worksessions)	29	30	30
Waiver Notices Processed	0	0	0

BUDGET SUMMARY:

	FY 2014 Actual	FY 2015 Approved Budget	FY 2015 Estimated Budget	FY 2016 Adopted Budget	Increase/Decrease FY 2015App. To FY 2016 Amount	%
Costs:						
Personnel	160,181	166,436	162,480	170,312	3,876	2.33%
Operating	76,694	81,900	67,645	93,050	11,150	13.61%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	236,875	248,336	230,125	263,362	15,026	6.05%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	236,875	248,336	230,125	263,362	15,026	6.05%
TOTAL	236,875	248,336	230,125	263,362	15,026	6.05%
Full-time Positions	1	1	1	1	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 primary 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 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 Authority.

GOALS:

- Manage unsteady revenues while maintaining a high level of service for our citizens.
- Facilitate implementation of HR initiatives (e.g. updated HR policies, employee wellness, and compliance with Affordable Care Act).
- Continue utilization of legislative liaison to improve communication of legislative priorities to State and Federal elected representatives.
- Maintain open lines of communication with volunteer fire and rescue agencies.

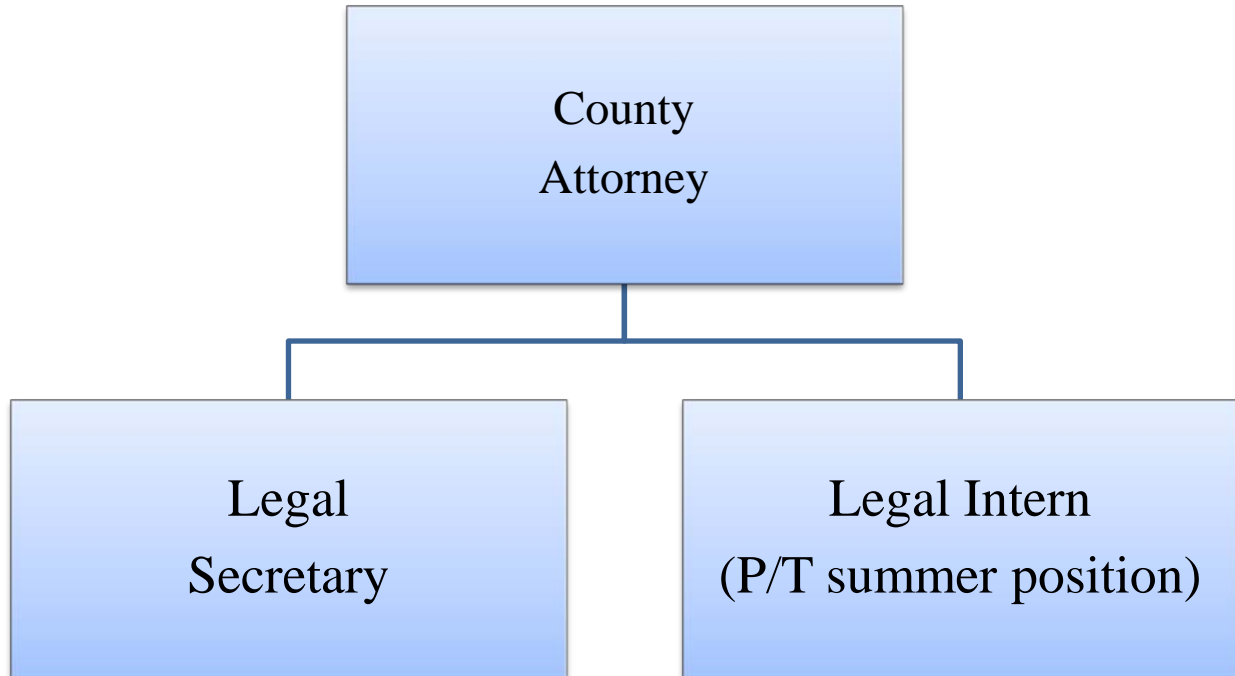
PERFORMANCE INDICATORS:

	FY 2014 Actual	FY 2015 Projected	FY 2016 Projected
Board meeting minutes completed for meetings held	30	38	30
Number of packets prepared for business meetings, public hearings, and special meetings	20	30	30
Number of FOIA requests coordinated by County Administration	29	100	100

BUDGET SUMMARY:

	FY 2014 Actual	FY 2015 Approved Budget	FY 2015 Estimated Budget	FY 2016 Adopted Budget	Increase/Decrease FY 2015 App. To FY 2016	
					Amount	%
Costs:						
Personnel	592,790	682,089	655,739	707,394	25,305	3.71%
Operating	16,200	20,450	12,329	20,750	300	1.47%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	608,990	702,539	668,068	728,144	25,605	3.64%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	608,990	702,539	668,068	728,144	25,605	3.64%
TOTAL	608,990	702,539	668,068	728,144	25,605	3.64%
Full-time Positions	5	6	5	6	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 and reviews legal agreements involving the County. 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 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.

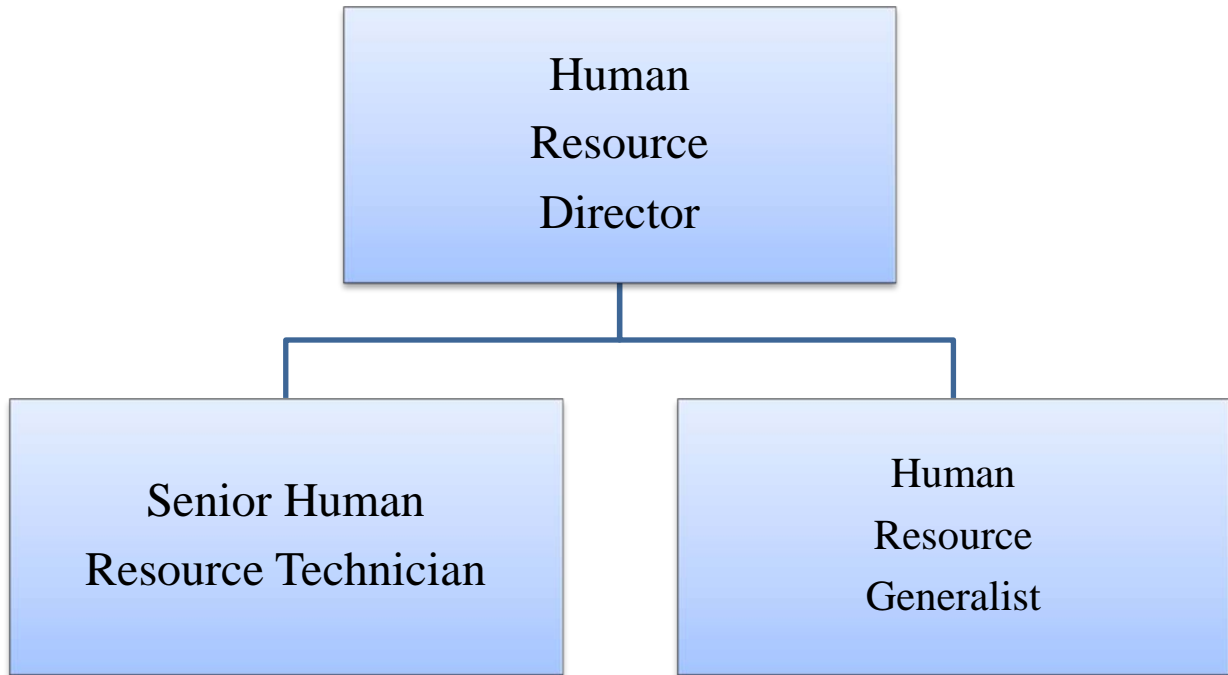
PERFORMANCE INDICATORS:

	FY 2014 Actual	FY 2015 Projected	FY 2016 Projected
Total litigation matters pending/closed:	159/132	165/120	170/125
<i>General litigation matters</i>	<i>22/10</i>	<i>30/15</i>	<i>30/15</i>
<i>Collection litigation matters</i>	<i>89/78</i>	<i>100/75</i>	<i>100/80</i>
<i>County Code violation matters</i>	<i>48/44</i>	<i>35/30</i>	<i>40/30</i>

BUDGET SUMMARY:

	FY 2014 Actual	FY 2015 Approved Budget	FY 2015 Estimated Budget	FY 2016 Adopted Budget	Increase/Decrease FY 2015 App. To FY 2016	
					Amount	%
Costs:						
Personnel	217,213	226,868	235,896	238,335	11,467	5.05%
Operating	11,736	12,800	7,341	12,800	0	0.00%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	228,949	239,668	243,237	251,135	11,467	4.78%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	228,949	239,668	243,237	251,135	11,467	4.78%
TOTAL	228,949	239,668	243,237	251,135	11,467	4.78%
 Full-time Positions	 2	 2	 2	 2	 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 700 full-time and 150 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:

- Complete analysis of appropriate staffing levels by department in order to predict needs and develop a plan to ensure right sizing.
- Recommend to leadership options to outsource Wellness Program that will include incentives, disincentives, return on investment, and effectiveness metrics.
- Recommend to leadership options to outsource County's benefit administration.
- Recommend to leadership options to have an HR information system that complements the current AS400 but also meets the needs for an HR department.

PERFORMANCE INDICATORS:

	FY 2014 Actual	FY 2015 Projected	FY 2016 Projected
Employment Activity			
-Hires	67	71	70
-Separations	64	58	55
-Net change in headcount	3	13	15
Turnover			
-Annualized County	11%	9%	8%
-Annualized Public Safety	7%	5%	4%
-Annualized Non-Public Safety	4%	4%	4%
-Annualized Voluntary	10%	7%	8%
-Annualized employees with less than five years of service	2%	1%	0%
Average Monthly Number of Vacant Positions			
-Total	24	26	20
-Public Safety	13	14	10
-Non-Public Safety	11	12	10

BUDGET SUMMARY:

	FY 2014 Actual	FY 2015 Approved Budget	FY 2015 Estimated Budget	FY 2016 Adopted Budget	Increase/Decrease FY 2015 App. To FY 2016	
					Amount	%
Costs:						
Personnel	278,990	288,403	293,400	295,766	7,363	2.55%
Operating	27,572	27,106	24,542	24,812	-2,294	-8.46%
Capital/Leases	4,542	4,800	3,756	4,800	0	0.00%
TOTAL	311,104	320,309	321,698	325,378	5,069	1.58%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	311,104	320,309	321,698	325,378	5,069	1.58%
TOTAL	311,104	320,309	321,698	325,378	5,069	1.58%
Full-time Positions	3	3	3	3	0	0.00%

INDEPENDENT AUDITOR

DESCRIPTION:

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

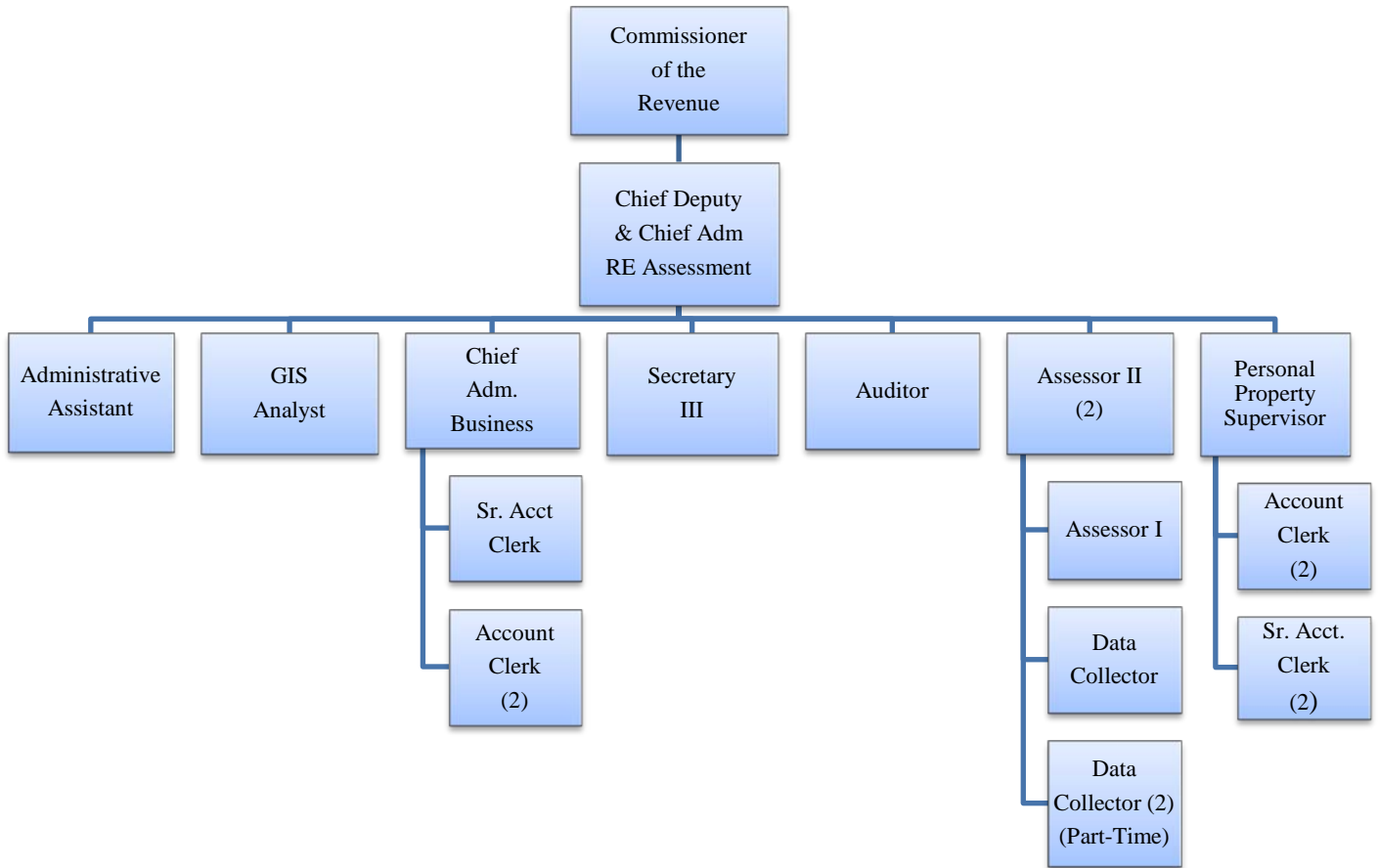
GOALS:

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

BUDGET SUMMARY:

	FY 2014 Actual	FY 2015 Approved Budget	FY 2015 Estimated Budget	FY 2016 Adopted Budget	Increase/Decrease FY 2015 App. To FY 2016	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	63,500	66,000	63,500	66,000	0	0.00%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	63,500	66,000	63,500	66,000	0	0.00%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	63,500	66,000	63,500	66,000	0	0.00%
TOTAL	63,500	66,000	63,500	66,000	0	0.00%
Full-time Positions	0	0	0	0	0	0.00%

Commissioner of the Revenue and Reassessment



COMMISSIONER OF THE REVENUE

1209

DESCRIPTION:

The Commissioner, Assessing Officer for the County, has five divisions: 1) Real Estate – the assessment and reassessment of all realty, tax maps and record changes, assisting taxpayers, and managing tax relief and land use programs; 2) Personal Property – discovery, assessments, adjustments and supplements as required by law; 3) Business Division – licensing, utility, short term rental, meals and lodging taxes and assessment of all business and industrial tangible property; 4) Auditing Division ascertains compliance to spread the tax burden equitably; 5) Administratively the Commissioner maintains workload measures, statistics, bank taxes, estimates, and assists county government as needed.

All divisions use modern technology to give better access and easier compliance as well as saving both the taxpayer and the county money. The special county web site: www.fcva.us/cor links to specific divisions and all forms for locality and state needs on-line including filing personal property for individuals and businesses, reassessment and assessment look-up, and links to other departments and agencies.

The Commissioner’s divisions set fair and equalized assessments at 100% of fair market value; record exempt property, and complies with all Codes. Records are kept, FOIA requests handled and security maintained.

GOALS:

- To pleasantly serve the taxpayer while achieving accuracy and compliance.
- Assess based on the best knowledge available with continued training in the legality and techniques required.
- Enhance the system for taxpayer friendly on-line services.
- Continue to provide staff with training in assessment and technology to provide better service at a lower cost to the taxpayer.

PERFORMANCE INDICATORS:

	FY 2014 Actual	FY 2015 Projected	FY 2016 Projected
Real Estate assessment visits	33,961	8,500	34,000
Number of Tax Relief applications received and processed	965	970	972
Number of new structures	525	625	700
Number of supplemental bills issued	24,415	31,000	24,000
Number of business licenses issued	7,195	7,200	7,250
Number of commercial parcels	1,339	1,345	1,350
Number of residential parcels	41,071	41,300	41,500
Agriculture and Open parcels (may have houses)	2,328	2,335	2,340
Tax Exempt parcels	1,463	1,465	1,468

BUDGET SUMMARY

	FY 2014 Actual	FY 2015 Approved Budget	FY 2015 Estimated Budget	FY 2016 Adopted Budget	Increase/Decrease FY 2015 App. To FY 2016	
					Amount	%
Costs:						
Personnel	1,087,758	1,125,660	1,150,296	1,206,456	80,796	7.18%
Operating	77,200	74,350	60,896	78,800	4,450	5.99%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	1,164,958	1,200,010	1,211,192	1,285,256	85,246	7.10%
Revenue:						
Fees	5,977	5,100	10,288	3,700	-1,400	-27.45%
State/Federal	207,143	194,804	204,544	196,953	2,149	1.10%
Local	951,838	1,000,106	996,360	1,084,603	84,497	8.45%
TOTAL	1,164,958	1,200,010	1,211,192	1,285,256	85,246	7.10%
Full-time Positions	16	16	17	17	1	6.25%

REASSESSMENT

DESCRIPTION:

The office of reassessment is overseen by the Commissioner of the Revenue. The reassessment staff determines fair and equalized assessments of all taxable real property in Frederick County on a periodic basis as set by the Board of Supervisors (currently every two years). Such assessment includes extended statistical analysis of each property, neighborhood, classes of construction, construction materials, out buildings, farm buildings, driveways, recreational features, rental rates, commercial properties and industrial locations with improvements and all other building appurtenances. Staff analyzes all market data on qualifying “good” 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. 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). Reassessment staff uses mapping (including GIS and Pictometry) of both taxable and non-taxable properties; recorded real property changes and transfers; sales, and boundary adjustments for the tax records. Records are maintained for all taxes and programs by the department for up to six years as required by state law. The reassessment staff compiles data regarding changes and areas of concern for any and all of nearly 48,000 parcels in the county and will complete the next fair and accurate reassessment for January 1, 2017. This office also sends notification to every property owner, of record, for any changes to the property that affect value adjustment. The assessors hold public hearings on reassessment values in the fall just prior to each new reassessed value become permanent.

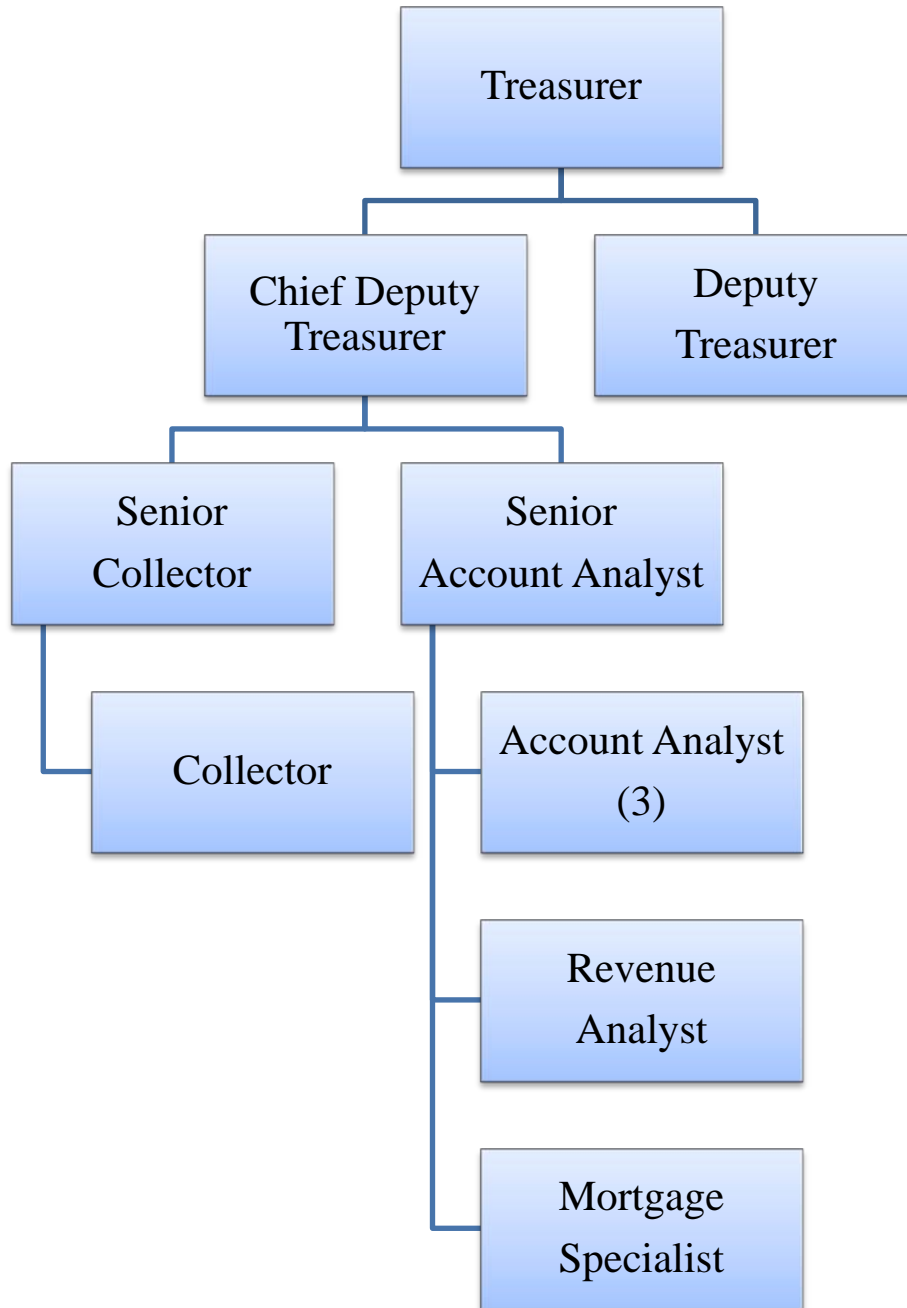
GOALS:

- To serve the taxpayer while maintaining credibility to the county and state as assessors, matching fair market value.
- Strive for compliance from the public and discover unreported real estate construction.
- Assess based on the best knowledge available with continued training in the legality and technique required.

BUDGET SUMMARY:

	FY 2014 Actual	FY 2015 Approved Budget	FY 2015 Estimated Budget	FY 2016 Adopted Budget	Increase/Decrease FY 2015 App. To FY 2016	
					Amount	%
Costs:						
Personnel	129,259	155,748	128,676	170,577	14,829	9.52%
Operating	23,829	38,200	15,280	37,100	-1,100	-2.88%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	153,088	193,948	143,956	207,677	13,729	7.08%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	153,088	193,948	143,956	207,677	13,729	7.08%
TOTAL	153,088	193,948	143,956	207,677	13,729	7.08%
Full-time Positions	2	2	2	2	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 accountable 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 375,000 transactions yearly, the most significant being the billing and collection of real estate and personal property taxes. Citizens may remit to the County using our website, mobile application, mail, or in-person, as well as at a touch screen kiosk at the local DMV office.

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.
- Develop staff to increase collection capabilities during off-peak periods.
- Automate methods of delinquent tax collections.
- Manage investments for the maximum return on available monies with secure, safe investments.
- Develop on-line tutorials for taxpayers to facilitate on-line services.
- Decrease paper based transactions/increase energy efficiency in compliance with county wide energy initiatives.
- Improve technology based interaction.

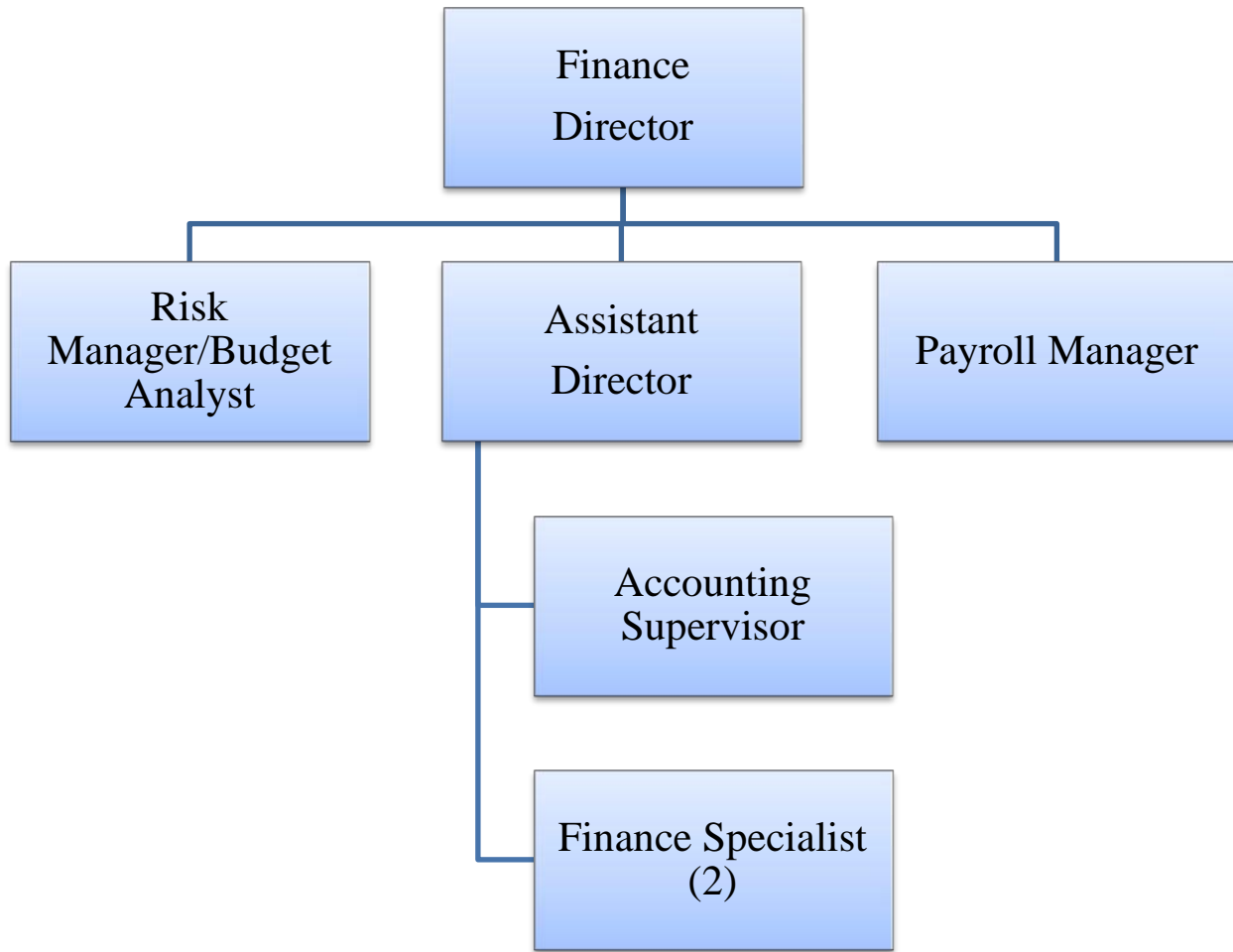
PERFORMANCE INDICATORS:

	FY 2014 Actual	FY 2015 Projected	FY 2016 Projected
Number of tax tickets mailed (PP, RE)	244,022	245,000	247,500
Number of transactions paid online	34,283	36,000	39,000
Value of transactions processed online	\$14,244,459	\$15,000,000	\$16,500,000
Vehicle license registrations issued	89,249	90,000	92,000
Average rate of return on investments	.29%	.32%	.38%
Number of delinquent notices mailed	27,067	28,000	30,000
Number of tax liens/distress warrants issued	1,350	1,500	1,600

BUDGET SUMMARY:

	FY 2014 Actual	FY 2015 Approved Budget	FY 2015 Estimated Budget	FY 2016 Adopted Budget	Increase/Decrease FY 2015 App. To FY 2016	
					Amount	%
Costs:						
Personnel	837,259	854,809	889,116	957,319	102,510	11.99%
Operating	262,287	324,926	254,985	330,026	5,100	1.57%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	1,099,546	1,179,735	1,144,101	1,287,345	107,610	9.12%
Revenue:						
Fees	389,900	364,500	378,646	365,000	500	0.14%
State/Federal	170,344	160,000	176,000	157,500	-2,500	-1.56%
Local	539,302	655,235	589,455	764,845	109,610	16.73%
TOTAL	1,099,546	1,179,735	1,144,101	1,287,345	107,610	9.12%
Full-time Positions	11	11	11	11	0	0.00%

Finance



FINANCE

1214

DESCRIPTION:

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

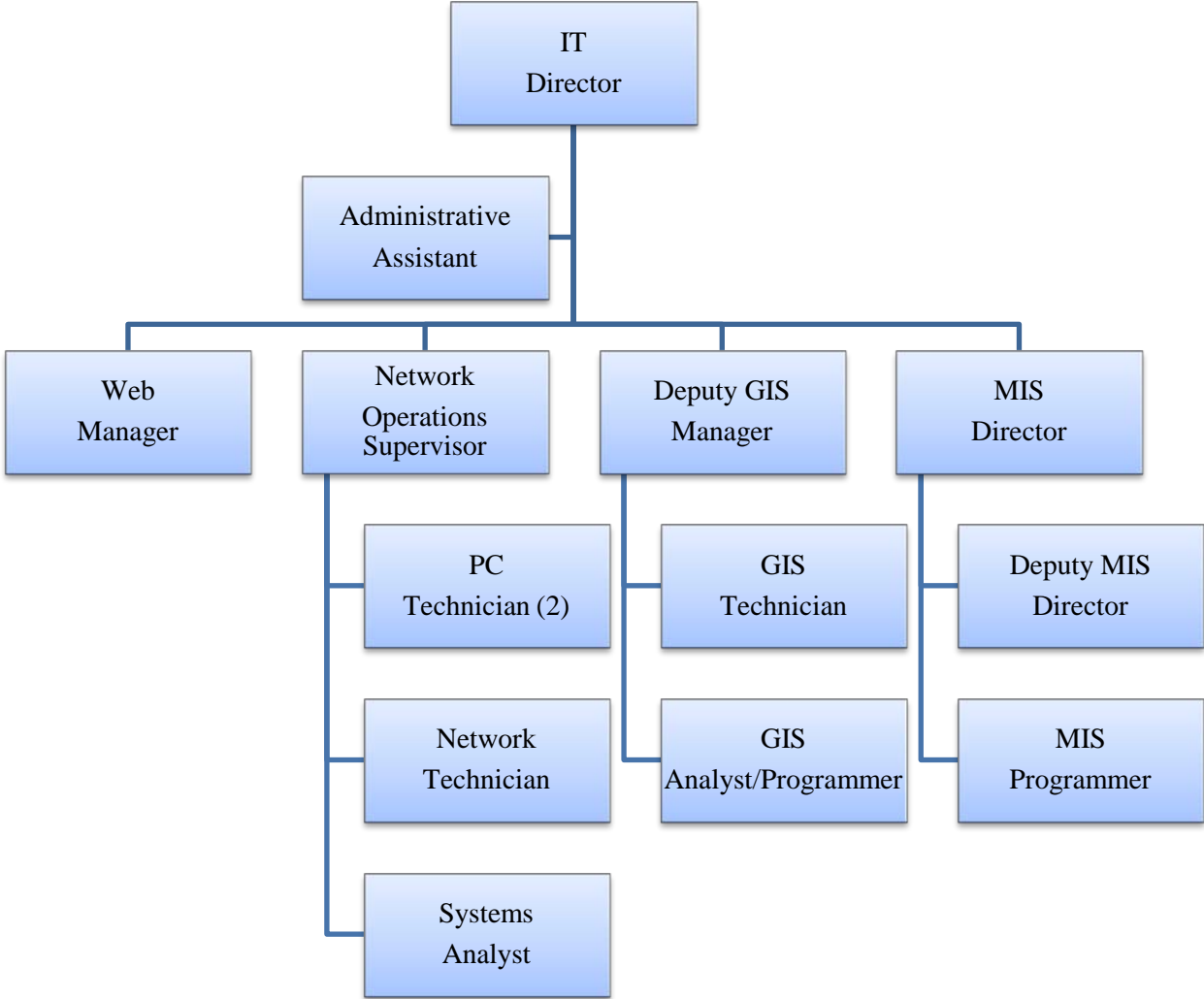
PERFORMANCE INDICATORS:

	FY 2014 Actual	FY 2015 Projected	FY 2016 Projected
Bids and RFP's processed	8	15	8
Purchase Orders processed	142	120	135
Annual volume of Purchase Orders processed	\$4,444,476	\$6,000,000	\$4,500,000
Number of P-Card transactions	12,355	12,500	12,800
Annual volume of P-Card transactions	\$7,214,513	\$8,500,000	\$9,000,000
Number of Accounts Payable checks processed	2,304	2,400	2,000
Annual volume of Accounts Payable checks	\$31,947,729	\$31,800,000	\$30,000,000
Number of ACH payments processed	1,072	1,150	1,200
Annual volume of ACH payments	\$8,285,909	\$12,300,000	\$13,000,000
Worker's Compensation claims processed	53	30	30

BUDGET SUMMARY:

	FY 2014 Actual	FY 2015 Approved Budget	FY 2015 Estimated Budget	FY 2016 Adopted Budget	Increase/Decrease FY 2015 App. To FY 2016	
					Amount	%
Costs:						
Personnel	697,694	718,469	730,104	763,382	44,913	6.25%
Operating	21,846	45,000	18,453	39,965	-5,035	-11.19%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	719,540	763,469	748,557	803,347	39,878	5.22%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	719,540	763,469	748,557	803,347	39,878	5.22%
TOTAL	719,540	763,469	748,557	803,347	39,878	5.22%
Full-time Positions	7	7	7	7	0	0.00%

Information Technologies and MIS



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 data, voice and video network including 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, and disaster recovery systems. Frederick County's network is connected through three main sites – Downtown (107 N. Kent), the Adult Detention Center and the Public Safety Building. IT governs the principal site in the Downtown offices and oversees management, maintenance and 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.

GOALS:

- Continue focus on improved communication with our citizens.
- Make government services/information more accessible.
- Improve efficiency and cost effectiveness with the use of technology.
- Explore technologies to replace or improve legacy systems.

PERFORMANCE INDICATORS:

	FY 2014 Actual	FY 2015 Projected	FY 2016 Projected
Number of calls/tickets for service received (30 day report)	N/A	3,000	3,300
Number of personal computers maintained (annual report)	N/A	600	636
Number of personal computers included on Refresh Program	N/A	90	56
Number of Pictometry Logins (quarterly report)	N/A	3,000	3,500
Number of address service requests per month (30 day report)	N/A	60	63
Number of virtual servers (annual report)	N/A	52	74
Number of training/conferences/seminars attended annually	N/A	4	6

BUDGET SUMMARY:

	FY 2014 Actual	FY 2015 Approved Budget	FY 2015 Estimated Budget	FY 2016 Adopted Budget	Increase/Decrease FY 2015 App. To FY 2016	
					Amount	%
Costs:						
Personnel	744,620	845,747	831,864	881,381	35,634	4.21%
Operating	232,940	346,251	278,155	400,500	54,249	15.67%
Capital/Leases	415,395	0	36,853	8,000	8,000	100.00%
TOTAL	1,392,955	1,191,998	1,146,872	1,289,881	97,883	8.21%
Revenue:						
Fees	21,681	28,700	26,388	20,000	-8,700	-30.31%
State/Federal	0	0	0	6,400	6,400	100.00%
Local	1,371,274	1,163,298	1,120,484	1,263,481	100,183	8.61%
TOTAL	1,392,955	1,191,998	1,146,872	1,289,881	97,883	8.21%
 Full-time Positions	 11	 11	 11	 11	 0	 0.00%

MANAGEMENT INFORMATION SYSTEMS

1222

DESCRIPTION:

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

Management Information Systems area is managed by the Director of Information Technology although it maintains a separate budget.

At the time of publication, a Deputy MIS Director had not been replaced due to a retirement in the Spring, therefore, salary and fringes have been removed and placed in reserves until the position is filled and a salary amount is determined.

GOALS:

- Purchase and install Sequel software to provide data access on the I Series (AS/400) that will allow users to query and produce dash board type graphs.
- Maintain documentation that applies to Bright functions so it is up-to-date with any changes from ESD updates.
- Implement the Assessment package, starting with the new reassessment, to allow for in-field assessing on laptops and uploading of the data to the I Series eliminating data entry. The software application is 100% complete but has not been implemented yet.
- Modify all tax ticket programs to produce PDF documents for viewing over the internet.

PERFORMANCE INDICATORS:

	FY 2014 Actual	FY 2015 Projected	FY 2016 Projected
Number of calls/emails for AS400 assistance received	6,500	6,800	7,200
Number of AS400 projects received	20	30	35
Percentage of jobs/projects completed within 48 hours	80%	80%	80%

BUDGET SUMMARY:

	FY 2014 Actual	FY 2015 Approved Budget	FY 2015 Estimated Budget	FY 2016 Adopted Budget	Increase/Decrease FY 2015 App. To FY 2016	
					Amount	%
Costs:						
Personnel	376,941	383,437	388,812	269,871	-113,566	-42.08%
Operating	87,284	119,273	67,213	109,778	-9,495	-8.65%
Capital/Leases	24,711	21,100	44,664	21,100	0	0.00%
TOTAL	488,936	523,810	500,689	400,749	-123,061	-30.71%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	488,936	523,810	500,689	400,749	-123,061	-30.71%
TOTAL	488,936	523,810	500,689	400,749	-123,061	-30.71%
Full-time Positions	3	3	3	3	0	0.00%

OTHER

1224

DESCRIPTION:

This function includes contributions to a variety of organizations, insurance premiums, retiree health premiums, outside attorney fees, consulting/professional service fees, Comprehensive Services Act Fund transfer, and other smaller miscellaneous activities not applied to individual budgets.

The increase in the budget for FY 2016 is mostly due to a projected increase in the allocation for the Comprehensive Services Act transfer.

GOALS:

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

BUDGET SUMMARY:

	FY 2014 Actual	FY 2015 Approved Budget	FY 2015 Estimated Budget	FY 2016 Adopted Budget	Increase/Decrease FY 2015 App. To FY 2016	
					Amount	%
Costs:						
Personnel	-126,682	0	0	0	0	0.00%
Operating	2,811,904	1,933,284	2,147,058	2,339,881	406,597	21.03%
Capital/Leases	2,367	1,800	7,089	2,400	600	33.33%
TOTAL	2,687,589	1,935,084	2,154,147	2,342,281	407,197	21.04%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	2,687,589	1,935,084	2,154,147	2,342,281	407,197	21.04%
TOTAL	2,687,589	1,935,084	2,154,147	2,342,281	407,197	21.04%
 Full-time Positions	 0	 0	 0	 0	 0	 0.00%

ELECTORAL BOARD

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 November (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.

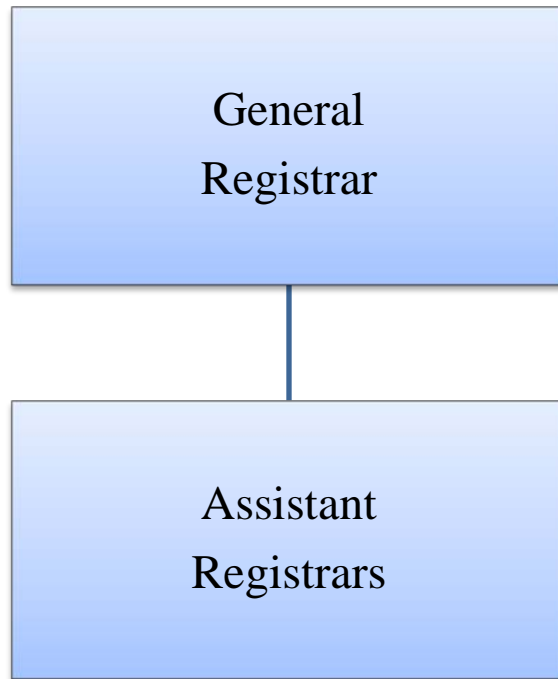
DEPARTMENTAL ACCOMPLISHMENTS:

- Conducted November 2014 General and Special Elections.

BUDGET SUMMARY:

	FY 2014 Actual	FY 2015 Approved Budget	FY 2015 Estimated Budget	FY 2016 Adopted Budget	Increase/Decrease FY 2015 App. To FY 2016	
					Amount	%
Costs:						
Personnel	46,509	53,292	51,588	54,073	781	1.47%
Operating	34,683	51,021	30,190	54,131	3,110	6.10%
Capital/Leases	2,088	2,100	2,088	2,100	0	0.00%
TOTAL	83,280	106,413	83,866	110,304	3,891	3.66%
Revenue:						
Fees	2,641	5,000	4,402	0	-5,000	-100.00%
State/Federal	7,910	7,790	8,131	8,480	690	8.86%
Local	72,729	93,623	71,333	101,824	8,201	8.76%
TOTAL	83,280	106,413	83,866	110,304	3,891	3.66%
Full-time Positions	0	0	0	0	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.

As of December 1, 2014, there are over 53,000 registered voters in Frederick County. In 2014, over 1,900 citizens were added to the voter rolls and an additional 3,700 changes to existing registrant files were made. This office is responsible for all in-person absentee balloting and for issuing, processing and properly accounting for all mailed absentee ballots. The Registrar also provides administrative support to the Electoral Board and assists in the training of election officials.

GOALS:

- 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 55,000.
- 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 2014 Actual	FY 2015 Projected	FY 2016 Projected
Absentee voters voting by email	25	50	200
Absentee voters voting by mail	381	500	1,700
Absentee voters voting in person	451	600	1,700
Number of elections held	1	2	3
Number of voting devices maintained	128	128	128
Number of registered voters	53,100	54,000	56,000
Number of transactions processed (i.e., address/name changes)	5,600	6,000	6,000

BUDGET SUMMARY:

	FY 2014 Actual	FY 2015 Approved Budget	FY 2015 Estimated Budget	FY 2016 Adopted Budget	Increase/Decrease FY 2015 App. To FY 2016	
					Amount	%
Costs:						
Personnel	136,703	148,039	140,268	152,565	4,526	3.06%
Operating	9,122	12,630	8,948	14,150	1,520	12.03%
Capital/Leases	1,014	2,100	1,496	2,100	0	0.00%
TOTAL	146,839	162,769	150,712	168,815	6,046	3.71%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	38,621	42,946	36,461	40,390	-2,556	-5.95%
Local	108,218	119,823	114,251	128,425	8,602	7.18%
TOTAL	146,839	162,769	150,712	168,815	6,046	3.71%
Full-time Positions	2	2	2	2	0	0.00%

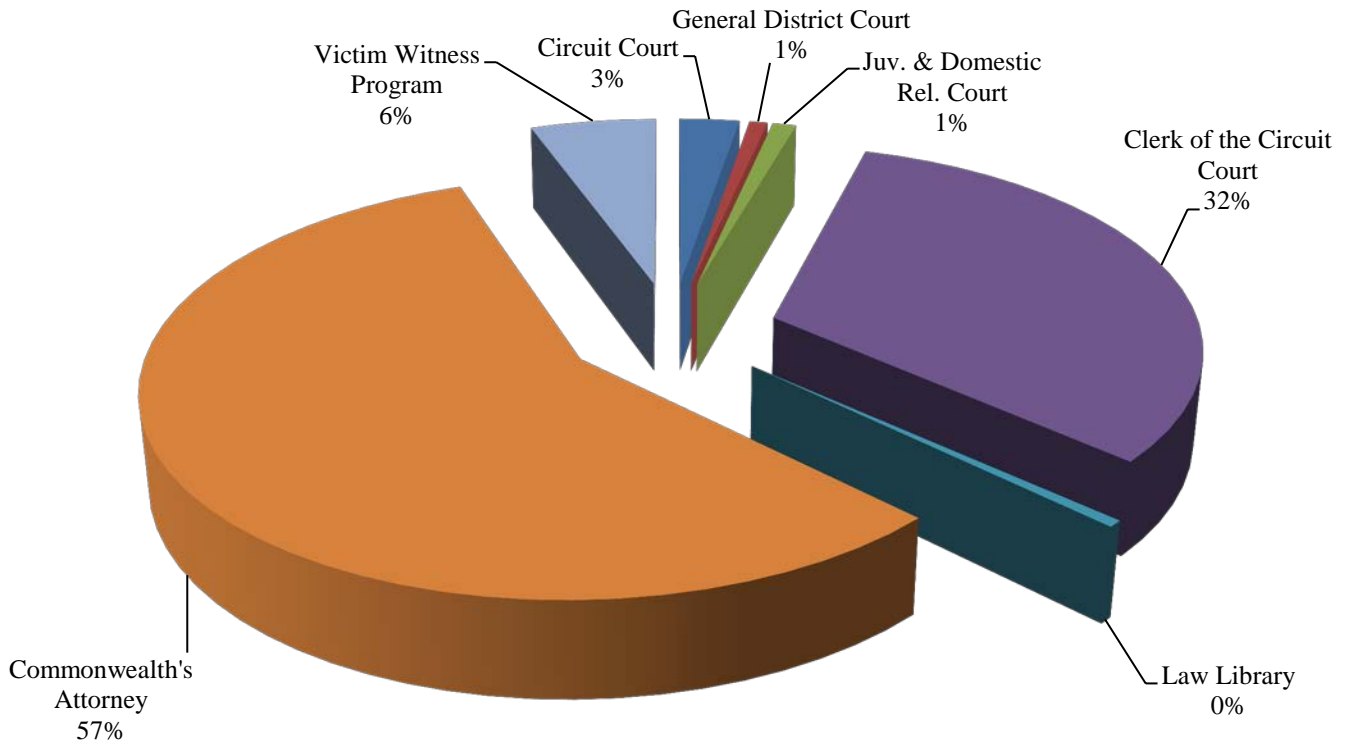
Judicial Administration



Winchester-Frederick County Judicial Center
Winchester, Virginia

Judicial Administration

	2014 Actual	2015 Budget	2016 Adopted Budget	Increase (Decrease) FY 2015 to FY 2016	
				Amount	%
Circuit Court	\$56,589	\$61,300	\$61,300	\$ 0	0.00%
General District Court	11,498	15,926	18,518	2,592	16.28%
Juv. & Domestic Rel. Court	13,558	19,785	23,950	4,165	21.05%
Clerk of the Circuit Court	640,687	741,447	744,828	3,381	0.46%
Law Library	10,748	12,000	12,000	0	0.00%
Commonwealth's Attorney	1,243,438	1,296,557	1,326,068	29,511	2.28%
Victim Witness Program	102,544	126,070	127,812	1,742	1.38%
JUDICIAL ADMINSTRATION	\$2,079,062	\$2,273,085	\$2,314,476	\$41,391	1.82%



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 2014 Actual	FY 2015 Approved Budget	FY 2015 Estimated Budget	FY 2016 Adopted Budget	Increase/Decrease FY 2015 App. To FY 2016	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	56,589	61,300	61,728	61,300	0	0.00%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	56,589	61,300	61,728	61,300	0	0.00%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	56,589	61,300	61,728	61,300	0	0.00%
TOTAL	56,589	61,300	61,728	61,300	0	0.00%
Full-time Positions	0	0	0	0	0	0.00%

GENERAL DISTRICT COURT

2102

DESCRIPTION:

The Winchester-Frederick General District Court is in the Twenty-sixth Judicial District of Virginia. It has original jurisdiction over traffic infractions and misdemeanor cases for traffic and criminal divisions. This office holds preliminary hearings for felony cases and has jurisdiction over all civil cases where the amount of monies involved are \$25,000 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. 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 2014 Actual	FY 2015 Approved Budget	FY 2015 Estimated Budget	FY 2016 Adopted Budget	Increase/Decrease FY 2015 App. To FY 2016	
					Amount	%
Costs:						
Personnel	5,484	7,543	6,307	7,543	0	0.00%
Operating	3,658	4,883	4,258	6,975	2,092	42.84%
Capital/Leases	2,356	3,500	2,052	4,000	500	14.29%
TOTAL	11,498	15,926	12,617	18,518	2,592	16.28%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	11,498	15,926	12,617	18,518	2,592	16.28%
TOTAL	11,498	15,926	12,617	18,518	2,592	16.28%
Full-time Positions	0	0	0	0	0	0.00%

JUVENILE AND DOMESTIC RELATIONS COURT

2105

DESCRIPTION:

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

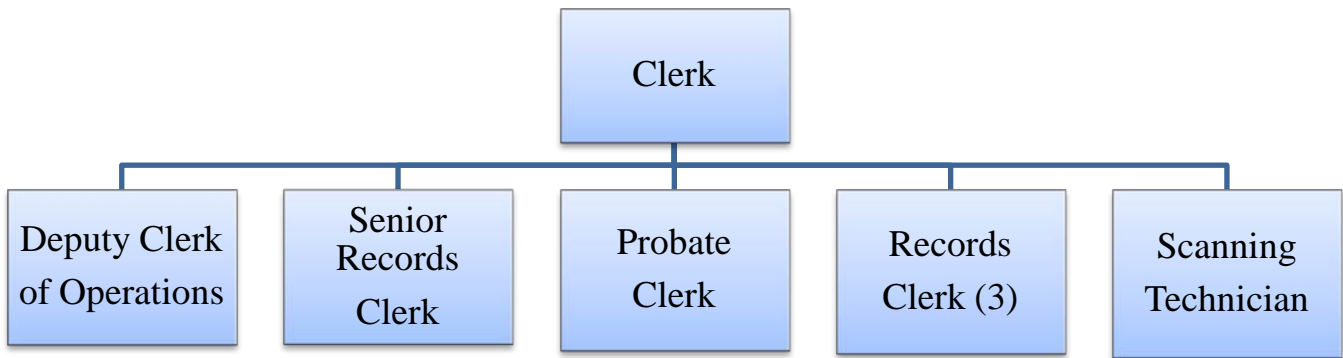
GOALS:

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

BUDGET SUMMARY:

	FY 2014 Actual	FY 2015 Approved Budget	FY 2015 Estimated Budget	FY 2016 Adopted Budget	Increase/Decrease FY 2015 App. To FY 2016	
					Amount	%
Costs:						
Personnel	362	3,767	3,324	3,700	-67	-1.78%
Operating	7,921	10,018	5,605	13,250	3,232	32.26%
Capital/Leases	5,275	6,000	4,716	7,000	1,000	16.67%
TOTAL	13,558	19,785	13,645	23,950	4,165	21.05%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	13,558	19,785	13,645	23,950	4,165	21.05%
TOTAL	13,558	19,785	13,645	23,950	4,165	21.05%
Full-time Positions	0	0	0	0	0	0.00%

Clerk of the Circuit Court



CLERK OF THE CIRCUIT COURT

2106

DESCRIPTION:

The Clerk of the Circuit Court is an office required by the Virginia Constitution. This office is the official custodian of all Court records, 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.

PERFORMANCE INDICATORS:

	FY 2014 Actual	FY 2015 Projected	FY 2016 Projected
Number of jury summons issued (approx.)	700	700	700
Number of Wills Probated	285	295	300
Number of Probate documents indexed/scanned	869	885	900
Number of Concealed Handgun permits issued	1,336	1,500	1,500
Number of concluded and processed divorce cases	291	300	300
Number of court files provided for public inspection	2,261	2,300	2,400
Number of marriage licenses issued	578	600	620
Number of deed and deed of trust recordings	11,173	13,000	14,000
Number of fictitious business name applications filed	293	300	325
Number of civil court orders processed (approx.)	7,690	7,700	7,800
Number of criminal court orders processed (approx.)	14,920	15,200	16,000

BUDGET SUMMARY:

	FY 2014 Actual	FY 2015 Approved Budget	FY 2015 Estimated Budget	FY 2016 Adopted Budget	Increase/Decrease FY 2015 App. To FY 2016	
					Amount	%
Costs:						
Personnel	584,683	608,491	597,072	623,749	15,258	2.51%
Operating	48,989	122,956	47,819	111,079	-11,877	-9.66%
Capital/Leases	7,015	10,000	5,544	10,000	0	0.00%
TOTAL	640,687	741,447	650,435	744,828	3,381	0.46%
Revenue:						
Fees	58,678	11,000	77,212	68,608	57,608	523.71%
State/Federal	430,495	488,262	502,910	470,669	-17,593	-3.60%
Local	151,514	242,185	70,313	205,551	-36,634	-15.13%
TOTAL	640,687	741,447	650,435	744,828	3,381	0.46%
Full-time Positions	8	8	8	8	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.

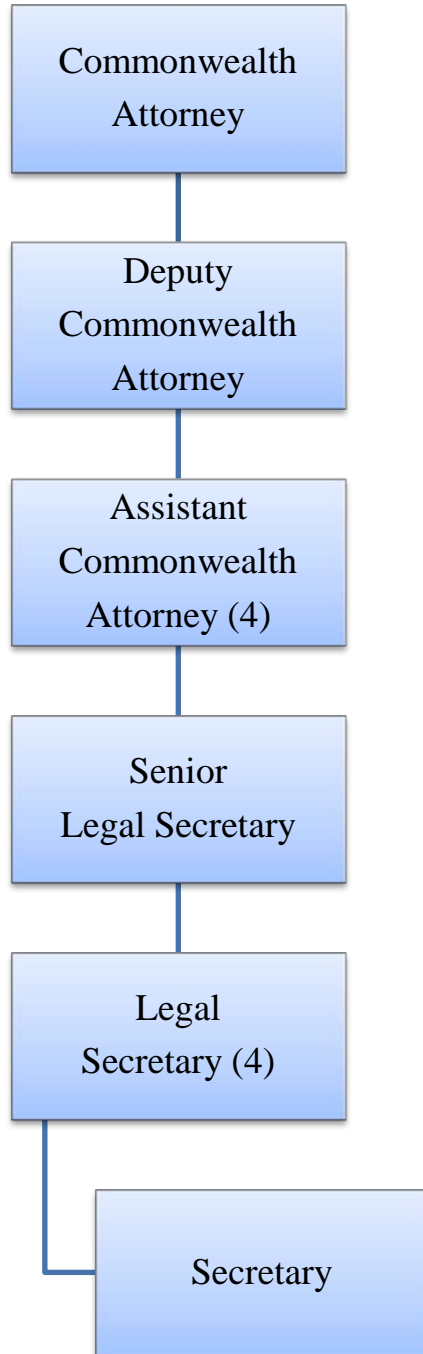
GOALS:

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

BUDGET SUMMARY:

	FY 2014 Actual	FY 2015 Approved Budget	FY 2015 Estimated Budget	FY 2016 Adopted Budget	Increase/Decrease FY 2015 App. To FY 2016	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	10,748	12,000	10,500	12,000	0	0.00%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	10,748	12,000	10,500	12,000	0	0.00%
Revenue:						
Fees	10,748	12,000	10,500	12,000	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	0	0	0	0	0	0.00%
TOTAL	10,748	12,000	10,500	12,000	0	0.00%
Full-time Positions	0	0	0	0	0	0.00%

Commonwealth's 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:

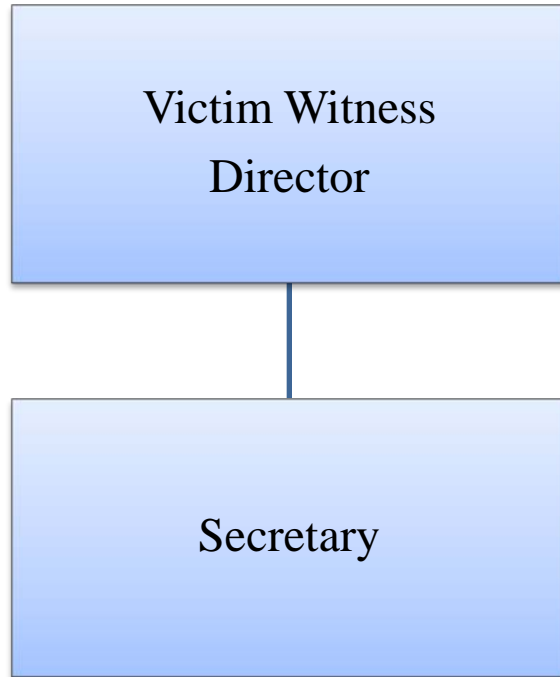
	FY 2014 Actual	FY 2015 Projected	FY 2016 Projected
Caseload Circuit Court	2,662	2,700	2,700
Caseload General District Court	24,520	24,000	25,000
Caseload Juvenile & Domestic Relations Court	2,225	2,500	2,500

FY 2014 Actuals are based on calendar year

BUDGET SUMMARY:

	FY 2014 Actual	FY 2015 Approved Budget	FY 2015 Estimated Budget	FY 2016 Adopted Budget	Increase/Decrease FY 2015 App. To FY 2016	
					Amount	%
Costs:						
Personnel	1,155,252	1,233,152	1,177,836	1,252,568	19,416	1.57%
Operating	49,702	57,605	34,370	67,700	10,095	17.52%
Capital/Leases	38,484	5,800	65,460	5,800	0	0.00%
TOTAL	1,243,438	1,296,557	1,277,666	1,326,068	29,511	2.28%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	453,037	463,180	475,689	453,037	-10,143	-2.19%
Local	790,401	833,377	801,977	873,031	39,654	4.76%
TOTAL	1,243,438	1,296,557	1,277,666	1,326,068	29,511	2.28%
Full-time Positions	12	12	12	12	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 2014 Actual	FY 2015 Approved Budget	FY 2015 Estimated Budget	FY 2016 Adopted Budget	Increase/Decrease FY 2015 App. To FY 2016	
					Amount	%
Costs:						
Personnel	96,422	118,445	97,992	120,187	1,742	1.47%
Operating	6,122	7,625	3,803	7,625	0	0.00%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	102,544	126,070	101,795	127,812	1,742	1.38%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	100,224	100,000	92,904	103,230	3,230	3.23%
Local	2,320	26,070	8,891	24,582	-1,488	-5.71%
TOTAL	102,544	126,070	101,795	127,812	1,742	1.38%
Full-time Positions	2	2	2	2	0	0.00%

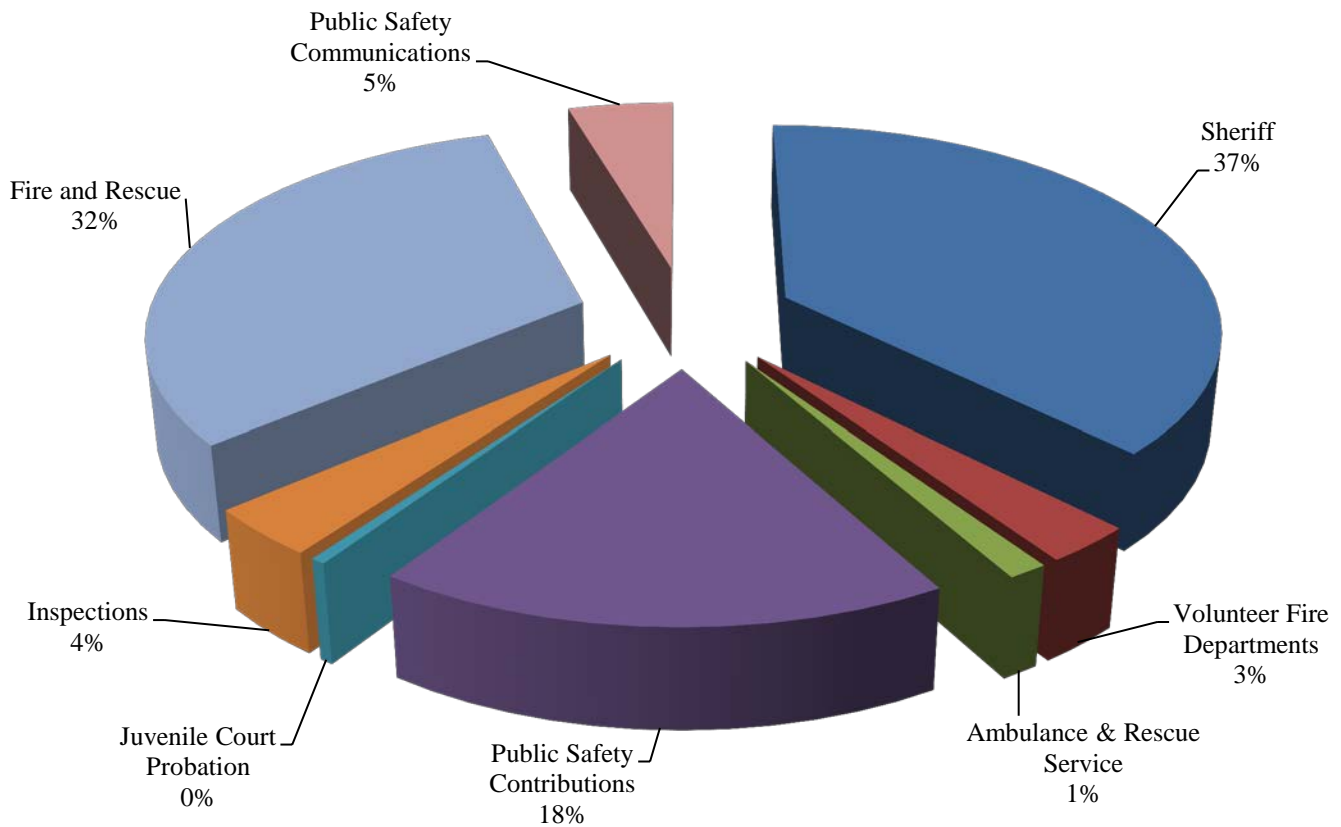
Public Safety



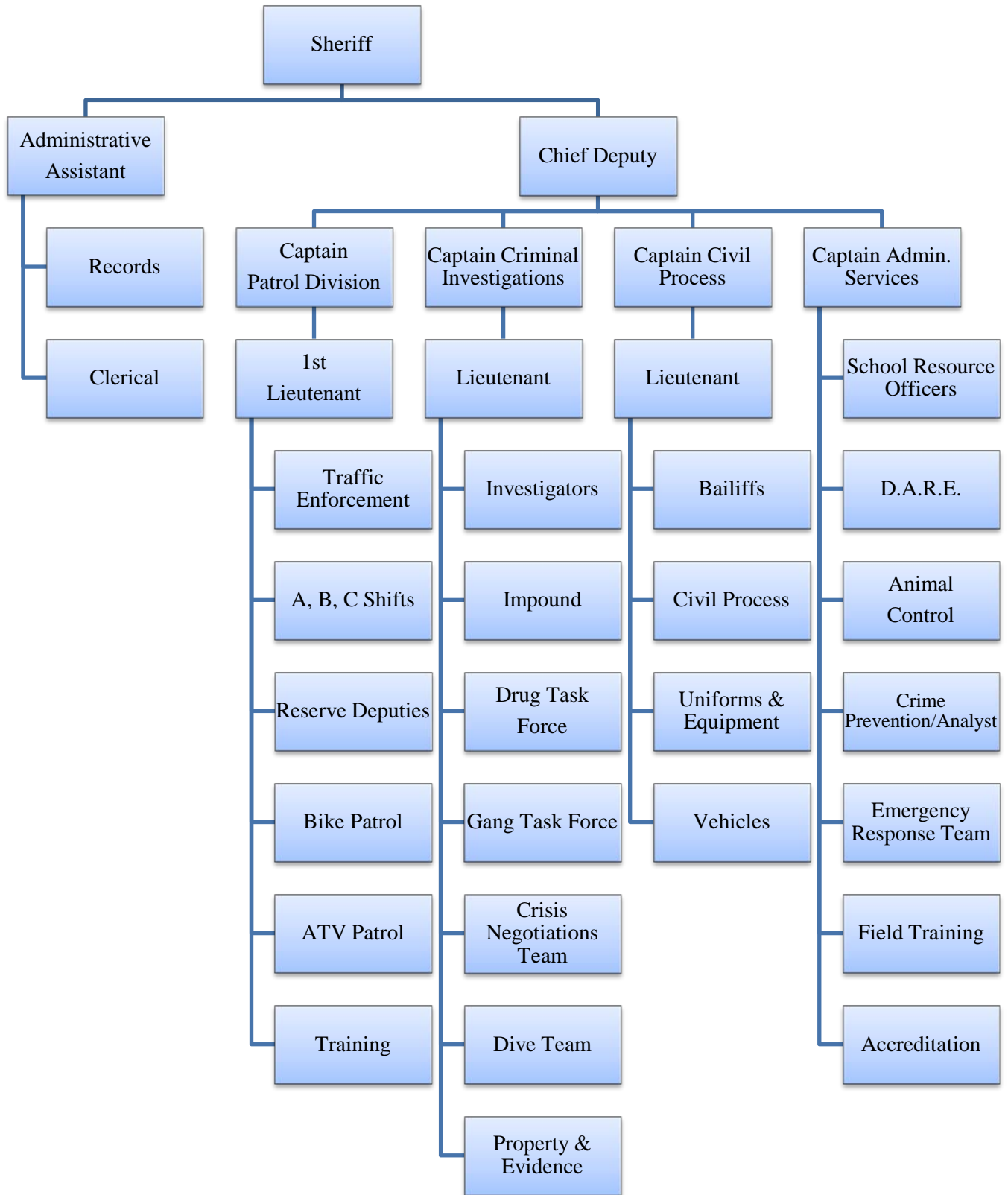
Frederick County Public Safety Center
Winchester, Virginia
Opened 2007

Public Safety

	2014 Actual	2015 Budget	2016 Adopted Budget	Increase (Decrease) FY 2015 to FY 2016	
				Amount	%
Sheriff	\$11,688,809	\$11,241,515	\$11,644,337	\$402,822	3.58%
Volunteer Fire Departments	878,192	842,560	895,305	52,745	6.26%
Ambulance & Rescue Service	737,392	395,200	395,200	0	0.00%
Public Safety Contributions	4,862,278	5,467,925	5,513,558	45,633	0.83%
Juvenile Court Probation	121,286	141,780	146,835	5,055	3.57%
Inspections	1,084,951	1,090,017	1,151,981	61,964	5.68%
Fire and Rescue	7,379,100	7,871,989	9,829,763	1,957,774	24.87%
Public Safety Communications	1,346,636	1,360,321	1,417,841	57,520	4.23%
PUBLIC SAFETY	\$28,098,644	\$28,411,307	\$30,994,820	\$2,583,513	9.09%



Sheriff



SHERIFF

DESCRIPTION:

The Frederick County Sheriff's Office is comprised of four divisions: Patrol, Administrative Services, Investigative, and Court Security/Civil Process. The Patrol Division is responsible for answering calls for service, 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 Unit is one of the fastest growing units within the Patrol Division. The number of traffic complaints, accident investigations, and citations issued continues to increase as the community continues to grow. Originally the intent for this unit was to supplement the Virginia State Police in handling the number of complaints dealing with traffic. Since the inception of the traffic unit, this office has become the primary agency for dealing with traffic complaints. The traffic unit 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 Administrative Services Division is responsible for the School Resource Officers and the Animal Control Officers. This division also maintains the Sheriff's Office accreditation and provides community services such as Neighborhood Watch, Project Watch, and Project Lifesaver. The Sheriff's Office Emergency Response Team is also part of the Administrative Services Division. 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 and handling prisoner extraditions and prisoner transports.

GOALS:

- Complete the implementation of the Frederick County Sheriff's Office Forward Mobility Project for a secure VPN connection between the Sheriff's Office and mobile users. This increased access will provide for more time in the patrol vehicle and less time at the office.
- Maintain the Virginia Law Enforcement Accreditation standards set forth for review in 2015.
- 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, Neighborhood Watch meetings, and updating the Frederick County Sheriff's Office website.
- Reduce traffic related deaths in Frederick County by increasing traffic enforcement efforts on the highways of Frederick County.
- Increase crime prevention activities in the community through education by providing the public with information and suggestions on home, business, and Internet security, as well as personal safety. Local cable channel 16 lists safety tips, current criminal activity or frauds, as well as wanted people.
- Upgrade current law enforcement equipment with more modern technological advancements. To improve officer and community safety by providing less lethal alternatives to the use of deadly force.

PERFORMANCE INDICATORS:

	FY 2014 Actual	FY 2015 Projected	FY 2016 Projected
Law Enforcement Calls for Service	76,418	78,806	80,696
# of Warrants Served	7,608	8,126	8,462
# of Criminal Arrests	4,013	4,156	4,225
# of Citations Issued	6,379	5,949	5,770
# of Cases Reported	6,484	6,925	7,107
# of Civil Papers Served	19,087	18,862	18,604
# of Extraditions/Transports	392	411	430

BUDGET SUMMARY:

	FY 2014 Actual	FY 2015 Approved Budget	FY 2015 Estimated Budget	FY 2016 Adopted Budget	Increase/Decrease FY 2015 App. To FY 2016 Amount	%
Costs:						
Personnel	9,404,752	9,715,577	9,818,484	10,480,064	764,487	7.87%
Operating	1,606,790	1,104,884	1,068,479	1,152,948	48,064	4.35%
Capital/Leases	677,267	421,054	871,851	11,325	-409,729	-97.31%
TOTAL	11,688,809	11,241,515	11,758,814	11,644,337	402,822	3.58%
Revenue:						
Fees	640,480	442,674	600,077	447,045	4,371	0.99%
State/Federal	2,616,427	2,371,979	2,779,494	2,352,154	-19,825	-0.84%
Local	8,431,902	8,426,862	8,379,243	8,845,138	418,276	4.96%
TOTAL	11,688,809	11,241,515	11,758,814	11,644,337	402,822	3.58%
Full-time Positions	126.5	126.5	126.5	133.5	7	5.53%

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 2014 Actual	FY 2015 Approved Budget	FY 2015 Estimated Budget	FY 2016 Adopted Budget	Increase/Decrease FY 2015 App. To FY 2016	
					Amount	%
Costs:						
Personnel	40,931	40,931	73,676	73,676	32,745	80.00%
Operating	837,261	801,629	987,426	821,629	20,000	2.49%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	878,192	842,560	1,061,102	895,305	52,745	6.26%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	223,725	200,000	239,007	220,000	20,000	10.00%
Local	654,467	642,560	822,095	675,305	32,745	5.10%
TOTAL	878,192	842,560	1,061,102	895,305	52,745	6.26%
Full-time Positions	0	0	0	0	0	0.00%

AMBULANCE AND RESCUE SERVICE

3203

DESCRIPTION:

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

GOALS:

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

BUDGET SUMMARY:

	FY 2014 Actual	FY 2015 Approved Budget	FY 2015 Estimated Budget	FY 2016 Adopted Budget	Increase/Decrease FY 2015 App. To FY 2016	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	737,392	395,200	395,200	395,200	0	0.00%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	737,392	395,200	395,200	395,200	0	0.00%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	81,150	80,000	80,000	80,000	0	0.00%
Local	656,242	315,200	315,200	315,200	0	0.00%
TOTAL	737,392	395,200	395,200	395,200	0	0.00%
 Full-time Positions	 0	 0	 0	 0	 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 contribution amounts are based on the number of Frederick County residents that are located in each facility.

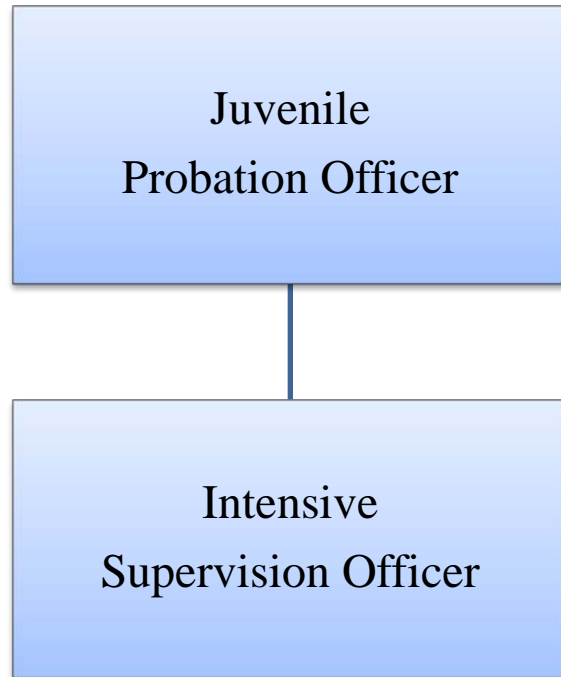
GOALS:

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

BUDGET SUMMARY:

	FY 2014 Actual	FY 2015 Approved Budget	FY 2015 Estimated Budget	FY 2016 Adopted Budget	Increase/Decrease FY 2015 App. To FY 2016	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	4,862,278	5,467,925	5,467,925	5,513,558	45,633	0.83%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	4,862,278	5,467,925	5,467,925	5,513,558	45,633	0.83%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	4,862,278	5,467,925	5,467,925	5,513,558	45,633	0.83%
TOTAL	4,862,278	5,467,925	5,467,925	5,513,558	45,633	0.83%
 Full-time Positions	 0	 0	 0	 0	 0	 0.00%

Juvenile Court Probation



JUVENILE COURT PROBATION

3303

DESCRIPTION:

The 26th District Court Service Unit is part of Virginia's Department of Juvenile Justice. The 26th District serves eight localities with six offices in Winchester, Berryville, Front Royal, Woodstock, Luray, and Harrisonburg. The Court Services Unit primarily provides intake services, probation and parole supervision and conducts social history investigations and reports for the Court. Intake services include processing child custody, visitation, support, juvenile delinquency, protective orders, child abuse and neglect filed by protective service workers, children in need of services and children in need of supervision petitions. In juvenile delinquency cases, the intake officer has the authority to receive, review, and process complaints and decides whether probable cause exists, to handle the case informally as a Diversion, or formally file the petition and if the child is in custody, to release the child to their parent or issue a detention order. This office provides supervision of those youth who are under terms and conditions of release pending adjudication, probation and parole supervision, case manages those youth committed to the Department of Juvenile Justice (DJJ) or residentially placed. The DJJ 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/parolee based on their identified criminogenic risk and protective factors, determining service needs and accessing resources as necessary. Parole services are assigned to offenders during their commitment to the DJJ and aid in their transition back into the community upon their release. Parole officers provide case management services, broker appropriate transitional services, and monitor the offender's adjustment to the community. The Court Service Unit also provides Intensive Probation Supervision to higher risk probationers/parolees to enhance monitoring, compliance and promote public safety. An Early Intervention Officer provides case management and monitoring to predominately first time offenders. Linkage to community resources and services is provided in an effort to prevent further delinquent behavior. The Juvenile Probation Officer and the Intensive Supervision Officer are funded by VJCCA (Virginia Juvenile Crime Control Act) funds which are fiscally managed by Frederick County.

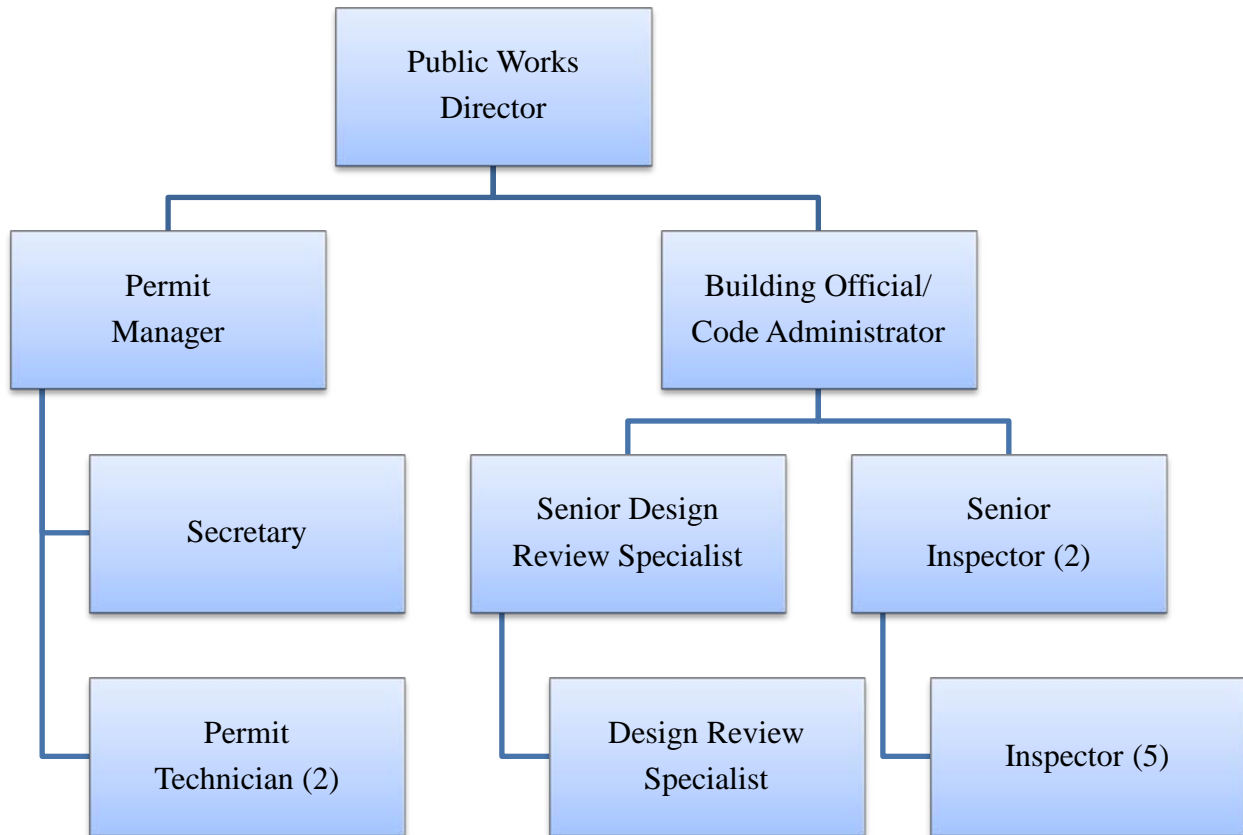
GOALS:

- To provide community protection, develop competency and hold youth accountable.
- To supervise clients referred for services and monitor compliance with court orders.
- To effectuate behavioral change through interventions to include the use of individual, group and family counseling, community service, restitution, anger management, etc., as appropriate.
- To rehabilitate those individuals, whose situation has resulted in their being committed to the DJJ, through the use of academic, vocational, therapeutic programs and cognitive behavioral interventions.
- To protect the community via confinement of those individuals determined to be a threat to public safety.
- To collaborate with community partners to develop programs and resources designed to better meet the needs of the client and the community served.

BUDGET SUMMARY:

	FY 2014 Actual	FY 2015 Approved Budget	FY 2015 Estimated Budget	FY 2016 Adopted Budget	Increase/Decrease FY 2015 App. To FY 2016	
					Amount	%
Costs:						
Personnel	83,924	100,822	101,288	102,237	1,415	1.40%
Operating	37,362	40,958	48,733	44,598	3,640	8.89%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	121,286	141,780	150,021	146,835	5,055	3.57%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	121,286	120,000	124,451	120,000	0	0.00%
Local	0	21,780	25,570	26,835	5,055	23.21%
TOTAL	121,286	141,780	150,021	146,835	5,055	3.57%
Full-time Positions	2	2	2	2	0	0.00%

Inspections



INSPECTIONS

3401

DESCRIPTION:

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

GOALS:

- Inform contractors and the public of 2012 Virginia Construction Code Changes.
- Work with Region III of the VBCOA to conduct local training courses related to the Virginia Construction Code.
- Utilize overtime with current staff to maintain work schedule.
- Continue to attend the Building Inspections User Group Meetings in order to insure new enhancements continue to be added to the AS400 to improve the permitting process. Completed enhancements to the AS400 for 2014 are: Added more lines to the message box; Added date range for printing inspection history; Added the ability to void a voucher; Added a message box for notes on Real Estate screen.

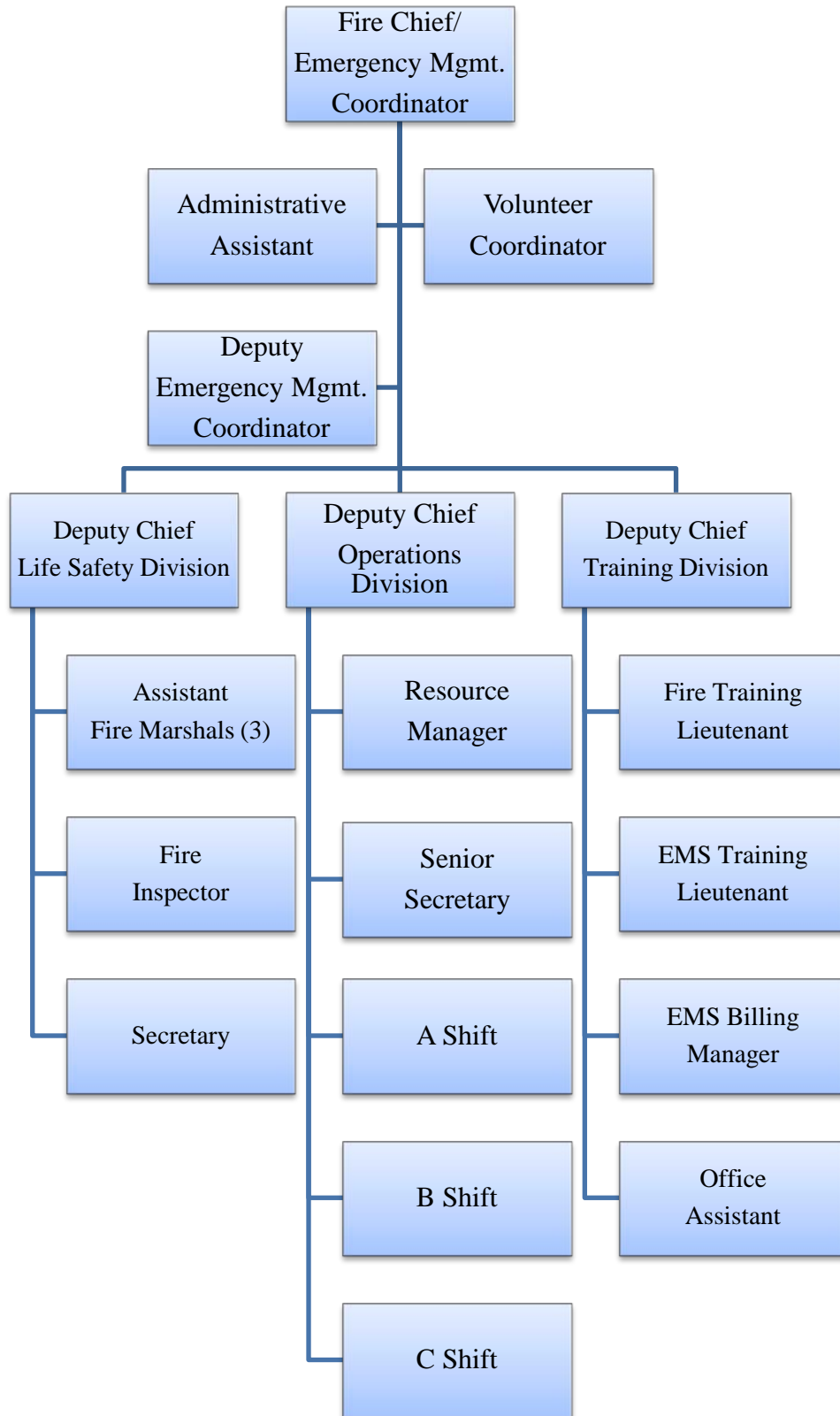
PERFORMANCE INDICATORS:

	FY 2014 Actual	FY 2015 Projected	FY 2016 Projected
Number of Inspections Performed	12,951	14,000	14,000
Number of building/zoning related permits issued	4,214	4,500	4,500
Number of failed inspections	3,740	4,020	4,020
Average number of phone calls per day (only cell phone call counts available at this time)	42	50	50
Number of code-related FOIA inquiries per year	124	135	135
Number of code-related Property Maintenance and complaints received per year	101	120	120
Number of plans submitted for review	1,634	1,765	1,765

BUDGET SUMMARY:

	FY 2014 Actual	FY 2015 Approved Budget	FY 2015 Estimated Budget	FY 2016 Adopted Budget	Increase/Decrease FY 2015 App. To FY 2016	
					Amount	%
Costs:						
Personnel	991,328	1,015,186	1,046,340	1,075,257	60,071	5.92%
Operating	72,671	74,831	41,837	73,190	-1,641	-2.19%
Capital/Leases	20,952	0	23,579	3,534	3,534	100.00%
TOTAL	1,084,951	1,090,017	1,111,756	1,151,981	61,964	5.68%
Revenue:						
Fees	861,497	690,100	1,111,756	850,000	159,900	23.17%
State/Federal	0	0	0	0	0	0.00%
Local	223,454	399,917	0	301,981	-97,936	-24.49%
TOTAL	1,084,951	1,090,017	1,111,756	1,151,981	61,964	5.68%
Full-time Positions	13	13	14	14	1	7.69%

Fire and Rescue



FIRE AND RESCUE

3505

DESCRIPTION:

The Fire and Rescue Department consists of eleven volunteer fire and rescue companies operated by approximately 200 operational volunteer personnel, supported by 80 uniform career staff and six office staff. The agency coordinates with our volunteer fire and rescue companies to deliver firefighting and emergency medical services within Frederick County. Nine companies provide advanced life support emergency medical service at the intermediate/paramedic level, and two provide advanced life support emergency medical service at the enhanced level. 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:

- Implement the Service Plan to incorporate immediate goals, five year goals, and ten year goals to address and meet the needs of the Fire and Rescue Service in the future.
- Continue to support the needs and requests of the eleven Fire and Rescue Companies, working as one organization to meet the needs of the community.
- Become an accredited site by the Virginia Office of Emergency Medical Services for the Emergency Medical Technician and Advanced Emergency Technician certification courses.
- Expand the Recruitment and Retention of volunteers through the assistance of a SAFER grant.
- Continue to provide the Basic Fire Academy and Emergency Medical Services Academy Certification courses. Continue to provide other basic, advanced, and specialized training programs as adopted by the Frederick County Fire & Rescue Department and Frederick County Volunteer Fire & Rescue Association Training Committee.

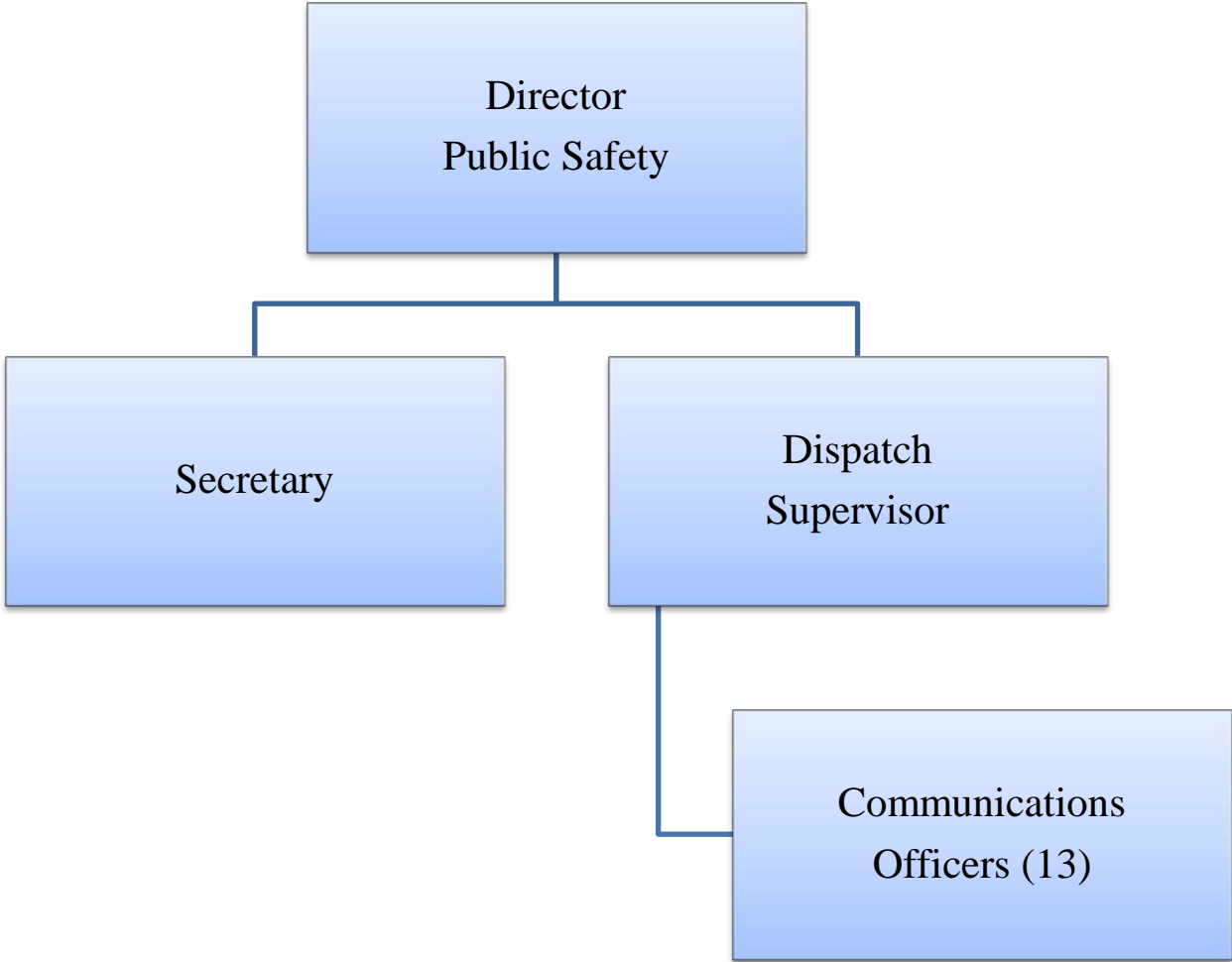
PERFORMANCE INDICATORS:

	FY 2014 Actual	FY 2015 Projected	FY 2016 Projected
Number of fire incidents	397	400	400
Number of emergency medical service incidents	7,375	7,500	7,600
Number of public service/good intent incidents	1,233	1,500	1,600
Number of Hazardous Materials incidents	232	250	250
Number of code inspections performed	612	730	900
Number of Business, community, and other outreach events attended	81	60	75
Total number of investigations	84	60	75
Total number of permits issued	41	25	35

BUDGET SUMMARY:

	FY 2014 Actual	FY 2015 Approved Budget	FY 2015 Estimated Budget	FY 2016 Adopted Budget	Increase/Decrease FY 2015 App. To FY 2016	
					Amount	%
Costs:						
Personnel	6,427,592	7,185,255	7,579,625	9,089,482	1,904,227	26.50%
Operating	648,834	675,856	514,384	729,403	53,547	7.92%
Capital/Leases	302,674	10,878	64,215	10,878	0	0.00%
TOTAL	7,379,100	7,871,989	8,158,224	9,829,763	1,957,774	24.87%
Revenue:						
Fees	26,458	788,408	585,236	698,781	-89,627	-11.37%
State/Federal	2,678	0	95,643	24,000	24,000	100.00%
Local	7,349,964	7,083,581	7,477,345	9,106,982	2,023,401	28.56%
TOTAL	7,379,100	7,871,989	8,158,224	9,829,763	1,957,774	24.87%
Full-time Positions	79.5	79.5	85.5	95.5	16	20.13%

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 for the citizens of Frederick County. The Center processes and dispatches all emergency and non-emergency calls for the Frederick County Sheriff's Office, Middletown Police Department, and Stephens City Police Department. The Center processes and dispatches all requests for Frederick County fire/rescue. All calls requiring EMS are processed through the Medical Priority Dispatch System (MDPS) and all callers are given pre-arrival instructions. The department is responsible for entry all warrants, indictments, wanted persons, missing persons, stolen items and emergency protective orders into the Virginia Criminal Information Network (VCIN) as well as retention of these records and clearing the entries. 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 which includes eight surrounding counties, three in Virginia and five in West Virginia. It is the responsibility of the Communications Department to notify the homes and businesses when there is a threat to the health and safety of the residents utilizing "AlertFrederickCounty", the County's emergency notification system. The department works in conjunction with Emergency Management during disasters and other emergency situations. The Emergency Operations Center is manned by Communications personnel once the center has been opened. The Communications Department personnel participate in public education functions in the area, such as the Frederick County Fair and the annual Valley Health Public Safety Fair.

GOALS:

- Develop a 1-3-5 year plan for improvement of the County's Communication System.
- Continue to work with other jurisdictions in Virginia and West Virginia for better interoperability and NG911 technology.
- Acquire additional space on towers to eliminate coverage gaps in sections of Frederick County.
- Continue to evaluate the Citizens Alert system using feedback from all Frederick County users.

PERFORMANCE INDICATORS:

	FY 2014 Actual	FY 2015 Projected	FY 2016 Projected
Average EMS call processing time (minutes)	1.23	1.20	1.15
Average Fire call processing time (minutes)	1.14	1.10	1.08
Total calls for service – Fire and Rescue/EMS	10,017	10,517	11,042
Total calls for service – Sheriff	80,226	80,627	81,058
Percentage of emergency calls	12.277%	13%	13%
Percentage of emergency landline calls	20.197%	15.197%	10%
Percentage of emergency wireless calls	79.802%	84.802%	89%
Percentage of non-emergency calls	87.722%	88%	88%

BUDGET SUMMARY:

	FY 2014 Actual	FY 2015 Approved Budget	FY 2015 Estimated Budget	FY 2016 Adopted Budget	Increase/Decrease FY 2015 App. To FY 2016	
					Amount	%
Costs:						
Personnel	923,131	1,007,344	932,256	1,064,864	57,520	5.71%
Operating	211,641	333,981	215,864	333,981	0	0.00%
Capital/Leases	211,864	18,996	71,437	18,996	0	0.00%
TOTAL	1,346,636	1,360,321	1,219,557	1,417,841	57,520	4.23%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	212,191	67,200	63,780	67,200	0	0.00%
Local	1,134,445	1,293,121	1,155,777	1,350,641	57,520	4.45%
TOTAL	1,346,636	1,360,321	1,219,557	1,417,841	57,520	4.23%
Full-time Positions	16	16	16	16	0	0.00%

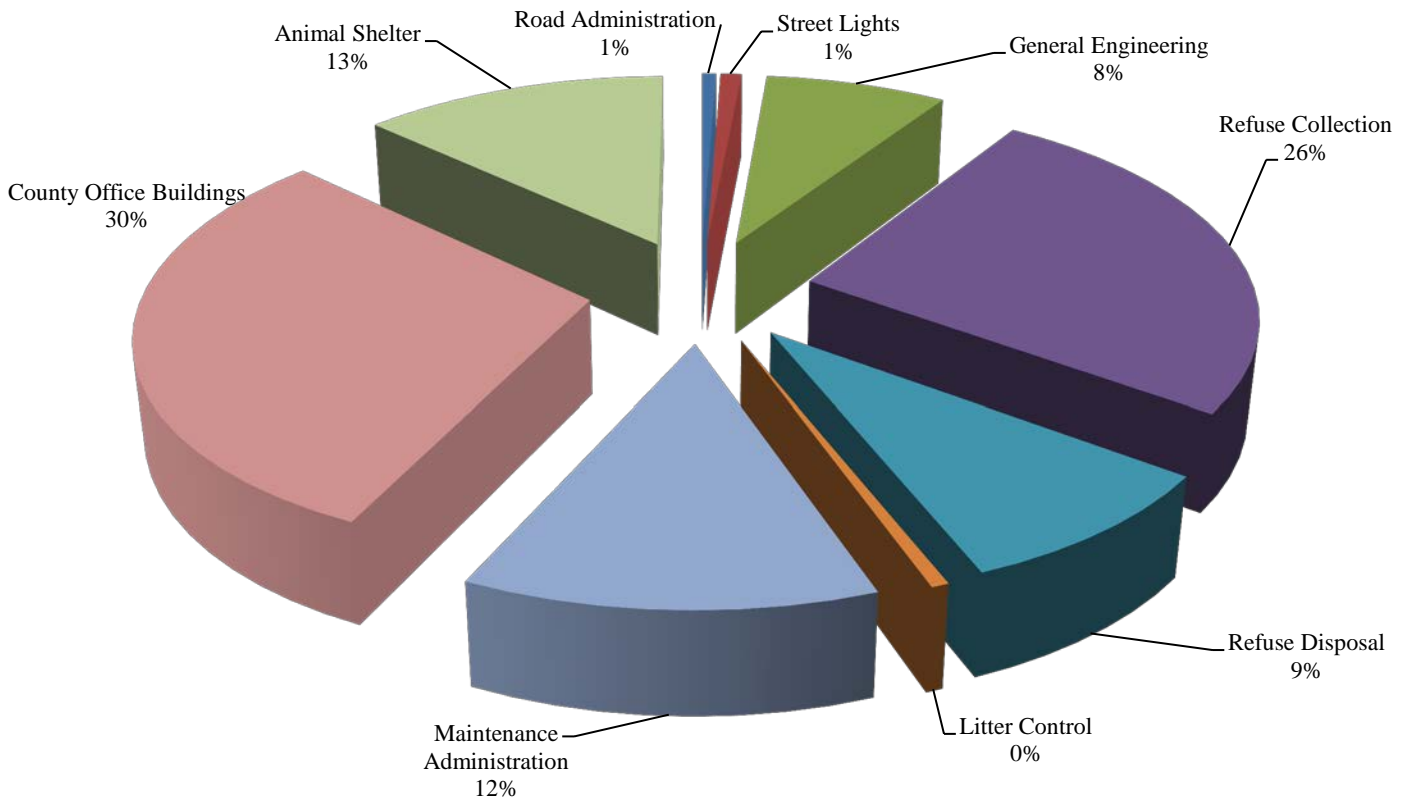
Public Works



Frederick County Animal Shelter
Winchester, Virginia
Opened 2006

Public Works

	2014 Actual	2015 Budget	2016 Adopted Budget	Increase (Decrease) FY 2015 to FY 2016	
				Amount	%
Road Administration	\$13,279	\$28,000	\$28,500	\$ 500	1.79%
Street Lights	36,095	43,000	43,200	200	0.47%
General Engineering	338,547	356,788	368,937	12,149	3.41%
Refuse Collection	1,500,738	1,232,983	1,227,816	-5,167	-0.42%
Refuse Disposal	328,772	375,000	423,360	48,360	12.90%
Litter Control	6,350	24,384	25,821	1,437	5.89%
Maintenance Administration	537,887	576,750	589,769	13,019	2.26%
County Office Buildings	911,246	964,638	1,426,938	462,300	47.92%
Animal Shelter	528,293	570,706	621,381	50,675	8.88%
PUBLIC WORKS	\$4,201,207	\$4,172,249	\$4,755,722	-\$583,473	13.98%



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 with no in-house street sign department. All manufacturing, installation/maintenance as well as supplying posts, mounting hardware, etc. are performed through two separate contracts administered by the Public Works Administrative Assistant.

During FY 2014, proposals were received and a contract was issued for supplying of county street name signs as well as the respective hardware associated with the units (i.e., posts, caps, cross pieces, vandal proof nuts, bolts, etc.). There were minor increases in the costs associated with the hardware; however, the cost associated with the posts increased by more than fifty percent.

GOALS:

- Maintain current street signage in Frederick County with the limited amount budgeted and no in-house staff.
- Determine an effective and timely way to retrieve and transport downed signs to our storage facility with no in-house staff.

PERFORMANCE INDICATORS:

	FY 2014 Actual	FY 2015 Projected	FY 2016 Projected
# of street sign units to maintain	3,200	3,200	3,200
# of street sign units reported (including new installations county's & developers, repairs and/or replacements)	124	130	124
# of street sign units installed	112	200	112

BUDGET SUMMARY:

	FY 2014 Actual	FY 2015 Approved Budget	FY 2015 Estimated Budget	FY 2016 Adopted Budget	Increase/Decrease FY 2015 App. To FY 2016	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	13,279	28,000	22,444	28,500	500	1.79%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	13,279	28,000	22,444	28,500	500	1.79%
Revenue:						
Fees	1,394	1,000	1,200	1,000	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	11,885	27,000	21,244	27,500	500	1.85%
TOTAL	13,279	28,000	22,444	28,500	500	1.79%
Full-time Positions	0	0	0	0	0	0.00%

STREET LIGHTS

4104

DESCRIPTION:

Street lighting service has been provided for Fredericktowne, Oakdale Crossing, and Green Acres subdivisions in Frederick County. The expenditure is the direct cost of electricity.

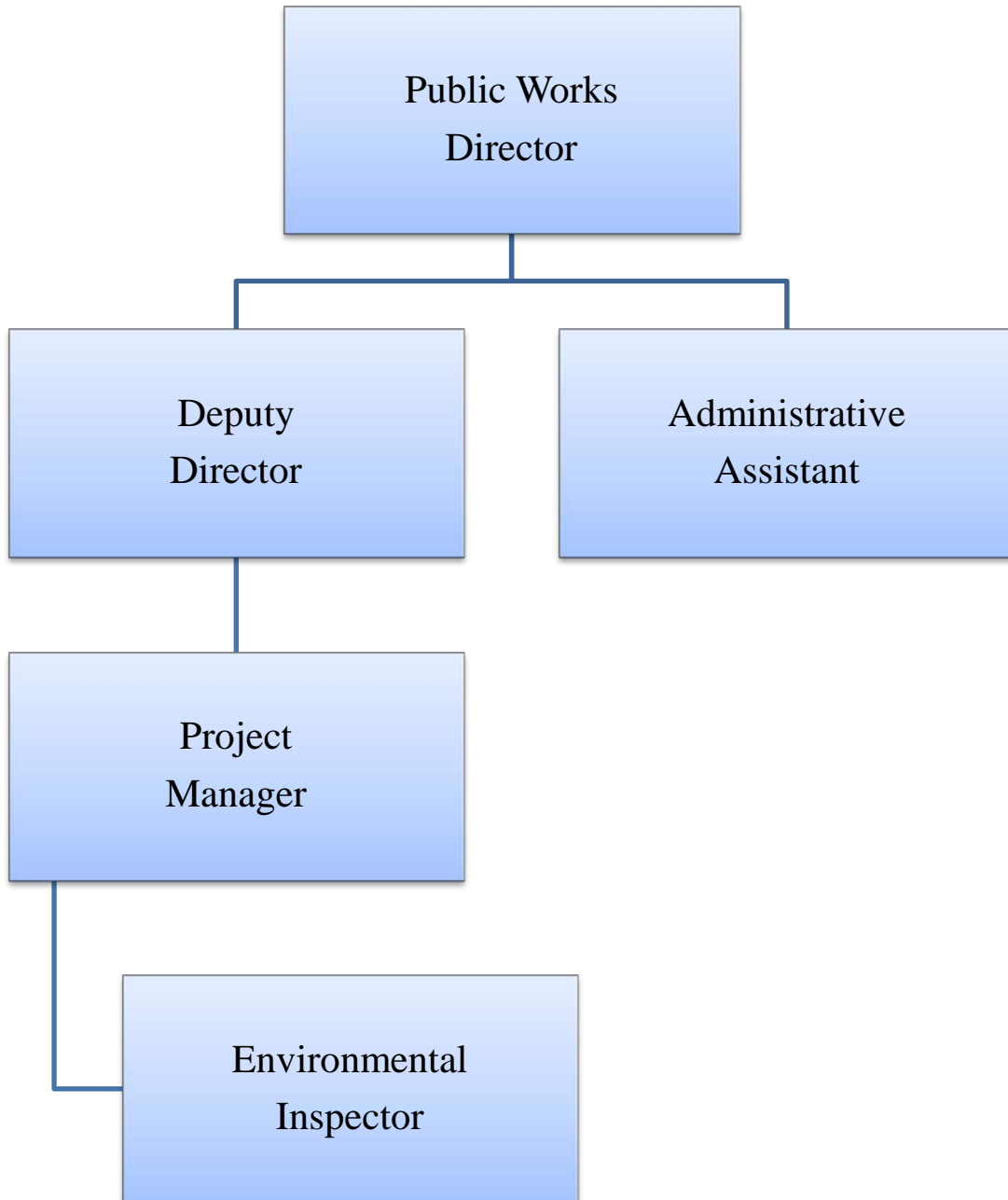
GOALS:

- Provide street lighting to the contracted neighborhoods.

BUDGET SUMMARY:

	FY 2014 Actual	FY 2015 Approved Budget	FY 2015 Estimated Budget	FY 2016 Adopted Budget	Increase/Decrease FY 2015 App. To FY 2016	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	36,095	43,000	37,258	43,200	200	0.47%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	36,095	43,000	37,258	43,200	200	0.47%
Revenue:						
Fees	36,095	43,000	37,258	43,200	200	0.47%
State/Federal	0	0	0	0	0	0.00%
Local	0	0	0	0	0	0.00%
TOTAL	36,095	43,000	37,258	43,200	200	0.47%
Full-time Positions	0	0	0	0	0	0.00%

General Engineering



GENERAL ENGINEERING

4201

DESCRIPTION:

Engineering is under the direct supervision of the Director of Public Works who also serves as the County Engineer. Engineering is responsible for design reviews related to site plans, subdivision plans and structural designs. Engineering is also responsible for managing capital improvement projects such as new buildings, roads and storm water detention structures. Citizen complaints related to storm water issues are also the responsibility of Engineering, as well as administering the erosion and sediment control program for the county. The Engineering Department inspects structural problems related to 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. The Engineering Department is responsible for administering the new countywide stormwater permitting program as required by the Virginia Department of Environmental Quality (DEQ).

GOALS:

- Manage capital improvement projects such as new buildings, building renovations, roads, 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.
- Program authority for issuance of DEQ Stormwater/Erosion and Sediment Control permits.
- Assist Planning Department in assessing bond and letter of credit amounts.

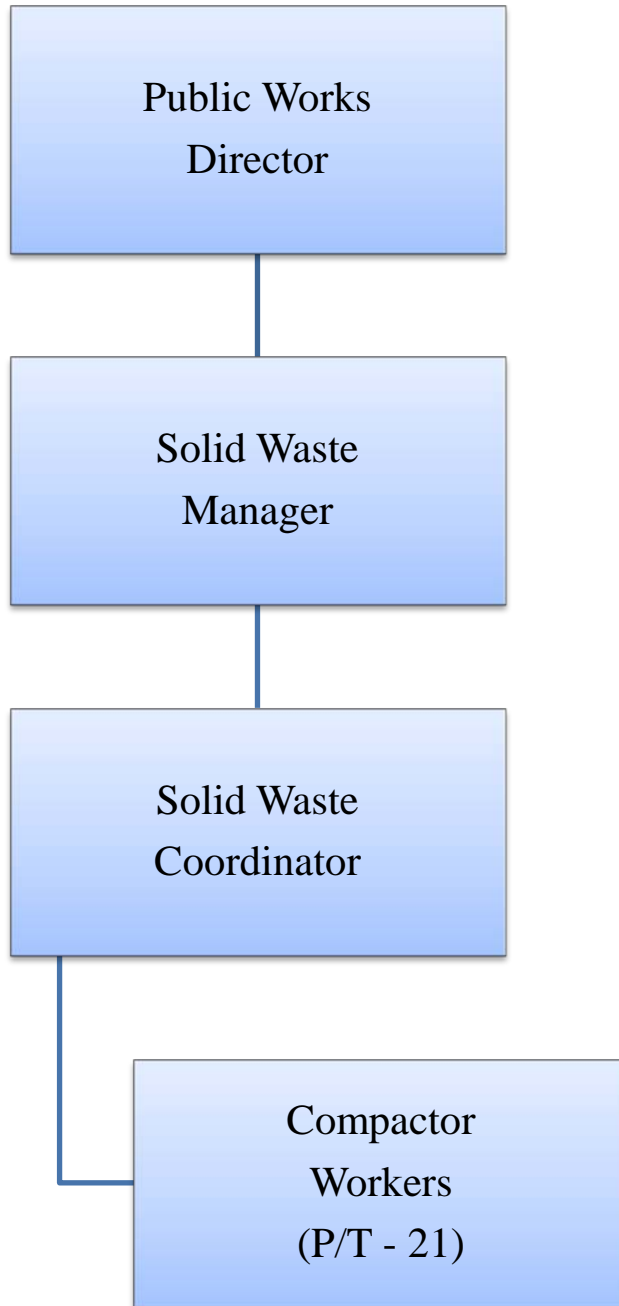
PERFORMANCE INDICATORS:

	FY 2014 Actual	FY 2015 Projected	FY 2016 Projected
Number of land disturbance permits issued	369	376	350
Number of final grading inspections performed	251	314	300
Number of residential permit applications reviewed	365	340	350
First submittal reviews (i.e., site, subdivision, rezoning, Master Development, stormwater plans and land disturbance permit applications, etc.) performed	105	45	50
Second submittal reviews (i.e., site, subdivision, rezoning, Master Development, stormwater plans and land disturbance permit applications, etc.) performed	56	18	25

BUDGET SUMMARY:

	FY 2014 Actual	FY 2015 Approved Budget	FY 2015 Estimated Budget	FY 2016 Adopted Budget	Increase/Decrease FY 2015 App. To FY 2016	
					Amount	%
Costs:						
Personnel	315,250	326,594	333,408	338,293	11,699	3.58%
Operating	23,297	30,194	13,570	30,644	450	1.49%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	338,547	356,788	346,978	368,937	12,149	3.41%
Revenue:						
Fees	86,288	137,000	132,000	112,700	-24,300	-17.74%
State/Federal	0	0	0	0	0	0.00%
Local	252,259	219,788	214,978	256,237	36,449	16.58%
TOTAL	338,547	356,788	346,978	368,937	12,149	3.41%
 Full-time Positions	 4	 4	 4	 4	 0	 0.00%

Refuse Collection



REFUSE COLLECTION

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 both 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.

FY 2014 Actual Expenses include the relocation of the Gainesboro citizens convenience site to a more suitable property. This project was completed in December 2013 and included fencing, earthwork, a retaining wall, electric, equipment, lighting, paving, and landscaping.

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.
- Continue to simplify recycling program in order to encourage participation.
- 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, facilities, and equipment.

PERFORMANCE INDICATORS:

	FY 2014 Actual	FY 2015 Projected	FY 2016 Projected
Refuse collected and hauled (in tons)	27,481	28,305	29,154
Household material recycled (in tons)	4,782	4,782	4,782
Recycling Rate	49%	44%	44%
Business, community, and other public outreach audience members	584	1,253	1,250

BUDGET SUMMARY:

	FY 2014 Actual	FY 2015 Approved Budget	FY 2015 Estimated Budget	FY 2016 Adopted Budget	Increase/Decrease FY 2015 App. To FY 2016 Amount	%
Costs:						
Personnel	494,759	574,977	516,384	522,980	-51,997	-9.04%
Operating	571,125	650,966	576,830	697,796	46,830	7.19%
Capital/Leases	434,854	7,040	55,528	7,040	0	0.00%
TOTAL	1,500,738	1,232,983	1,148,742	1,227,816	-5,167	-0.42%
Revenue:						
Fees	365,268	253,768	232,344	242,202	-11,566	-4.56%
State/Federal	0	5,000	0	0	-5,000	-100.00%
Local	1,135,470	974,215	916,398	985,614	11,399	1.17%
TOTAL	1,500,738	1,232,983	1,148,742	1,227,816	-5,167	-0.42%
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.
- Provide full-time staffing by part-time personnel..
- Plan for relocation of citizen's convenience site in the Albin community.
- Convert Gore dumpster site to a compactor facility.
- Explore options for relocation of Clear Brook facility as mandated by quarry operations.

BUDGET SUMMARY:

	FY 2014 Actual	FY 2015 Approved Budget	FY 2015 Estimated Budget	FY 2016 Adopted Budget	Increase/Decrease FY 2015 App. To FY 2016	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	328,772	375,000	338,635	423,360	48,360	12.90%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	328,772	375,000	338,635	423,360	48,360	12.90%
Revenue:						
Fees	64,350	52,356	55,572	64,716	12,360	23.61%
State/Federal	0	0	0	0	0	0.00%
Local	264,422	322,644	283,063	358,644	36,000	11.16%
TOTAL	328,772	375,000	338,635	423,360	48,360	12.90%
Full-time Positions	0	0	0	0	0	0.00%

LITTER CONTROL

4205

DESCRIPTION:

The litter control budget includes personnel costs associated with providing a part-time employee for the supervision of the county's litter crew and associated operating costs.

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.

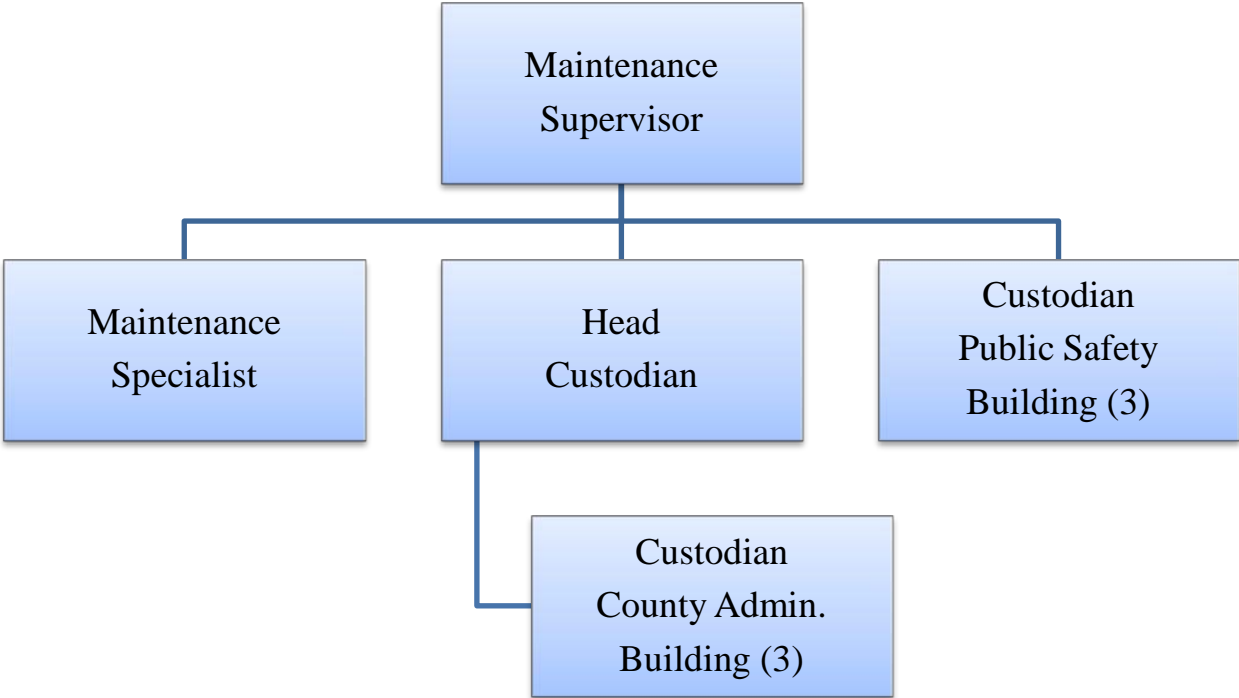
GOALS:

- 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.

BUDGET SUMMARY:

	FY 2014 Actual	FY 2015 Approved Budget	FY 2015 Estimated Budget	FY 2016 Adopted Budget	Increase/Decrease FY 2015 App. To FY 2016	
					Amount	%
Costs:						
Personnel	0	15,173	4,560	14,928	-245	-1.61%
Operating	6,350	9,211	3,605	10,893	-2,961	-24.33%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	6,350	24,384	8,165	25,821	1,437	5.89%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	6,350	12,177	8,165	15,000	2,823	23.18%
Local	0	12,207	0	10,821	-1,386	-11.35%
TOTAL	6,350	24,384	8,165	25,821	1,437	5.89%
Full-time Positions	0	0	0	0	0	0.00%

Maintenance



MAINTENANCE

4301

DESCRIPTION:

The Maintenance Department is responsible for cleaning, repairing, and maintaining approximately 200,000 square feet of building space, plus associated courtyards, sidewalks, and parking lots. This budget provides for the administration, personnel, and supplies associated with the 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, and the Frederick County Animal Shelter.

The Maintenance Department is under the direction and supervision of the Assistant County Administrator.

GOALS:

- Arrange for preventative maintenance and repairs to all building systems for the County Administration Building, Frederick County Public Safety Building, Old County Courthouse, County Animal Shelter, and new Round Hill Fire Station to include HVAC, mechanical systems and plumbing (sprinkler, fire alarm, generator, security systems).
- Schedule and track maintenance, repairs, and associated work orders in a timely and efficient manner by means of an internal work order system.
- Continue providing repair and preventative maintenance services utilizing the most effective combination of in house staff, private contractors and the Frederick County Public Schools Maintenance and Grounds Department.
- Maintain grounds, patio area and sidewalks around county office buildings, to include landscaping, mowing, and snow removal in the winter.
- Perform and/or schedule preventive maintenance to HVAC and mechanical systems, lawn care equipment, and plumbing and lighting fixtures.
- Provide daily cleaning of county office complex, the Old County Courthouse, and the Public Safety Building.

PERFORMANCE INDICATORS:

	FY 2014 Actual	FY 2015 Projected	FY 2016 Projected
Work Orders Processed – In-House	1,240	1,275	1,275
Work Orders Processed – School Maintenance	12	18	18

BUDGET SUMMARY:

	FY 2014 Actual	FY 2015 Approved Budget	FY 2015 Estimated Budget	FY 2016 Adopted Budget	Increase/Decrease FY 2015 App. To FY 2016	
					Amount	%
Costs:						
Personnel	521,034	561,350	535,143	574,369	13,019	2.32%
Operating	16,853	15,400	8,732	15,400	0	0.00%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	537,887	576,750	543,875	589,769	13,019	2.26%
Revenue:						
Fees	8,980	7,800	7,980	7,800	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	528,907	568,950	535,895	581,969	13,019	2.29%
TOTAL	537,887	576,750	543,875	589,769	13,019	2.26%
Full-time Positions	9	9	9	9	0	0.00%

COUNTY OFFICE BUILDINGS

4304

DESCRIPTION:

The operating budget for the Maintenance Department provides for the payment of utilities, janitorial supplies, repair and maintenance supplies and related labor costs and expenses, maintenance service contracts, etc. for the county office complex, Old County Courthouse and the Public Safety Building. In addition, this budget includes Frederick County's fifty percent (50%) share in the costs associated with the operation and maintenance of the Winchester-Frederick County Joint Judicial Center.

The County Office Buildings budget is under the direction and supervision of the Assistant County Administrator.

Beginning in FY 2016, this budget will also be responsible for major repairs and preventative maintenance of mechanical systems for the new Round Hill Fire Station.

Another major contributor of the increase in expenses for FY 2016 can be attributed to the Joint Judicial Center maintenance expenses as well as the County's portion of the debt service for renovation expenses for the Joint Judicial Center.

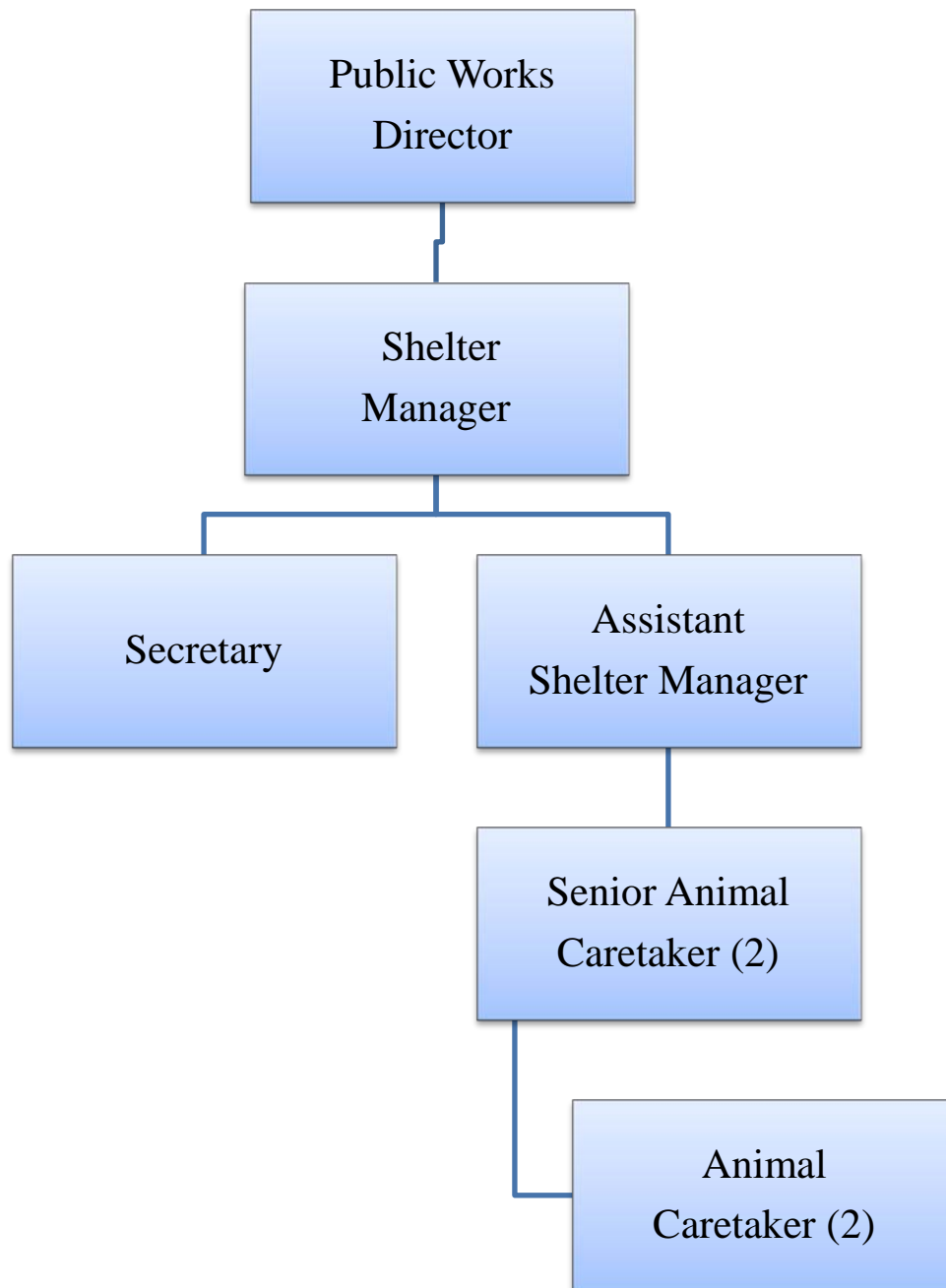
GOALS:

- Evaluate the performance of the Consolidated Maintenance Agreement between the County and the County School System to determine whether it remains a beneficial agreement.
- Track and monitor expenses related to the maintenance of the buildings and grounds, cost of utilities, and contracted services at the 107 North Kent Street complex, the Old Courthouse Civil War Museum, Frederick County Public Safety Building, and Round Hill Fire Station.
- Provide quality repair and preventative maintenance services for the best value possible.

BUDGET SUMMARY:

	FY 2014 Actual	FY 2015 Approved Budget	FY 2015 Estimated Budget	FY 2016 Adopted Budget	Increase/Decrease FY 2015 App. To FY 2016	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	875,871	964,638	813,979	1,426,938	462,300	47.92%
Capital/Leases	35,375	0	0	0	0	0.00%
TOTAL	911,246	964,638	813,979	1,426,938	462,300	47.92%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	285,039	295,305	295,305	305,969	10,664	3.61%
Local	626,207	669,333	518,674	1,120,969	451,636	67.48%
TOTAL	911,246	964,638	813,979	1,426,938	462,300	47.92%
Full-time Positions	0	0	0	0	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 1,000 dogs per year and 2,100 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.

PERFORMANCE INDICATORS:

	FY 2014 Actual	FY 2015 Projected	FY 2016 Projected
Number of dogs adopted or reclaimed	905	856	850
Adoption and reclamation rate for dogs	87%	90%	90%
Number of cats adopted or reclaimed	296	285	290
Adoption and reclamation rate for cats	14%	15%	15%
Number of rabies clinics held	2	2	2
Number of animal vaccinated at rabies clinics	542	500	500
Business, community, and other public events attended	10	12	12

BUDGET SUMMARY:

	FY 2014 Actual	FY 2015 Approved Budget	FY 2015 Estimated Budget	FY 2016 Adopted Budget	Increase/Decrease FY 2015 App. To FY 2016	
					Amount	%
Costs:						
Personnel	371,253	392,597	397,704	448,974	56,377	14.36%
Operating	132,248	178,109	113,252	172,407	-5,702	-3.20%
Capital/Leases	24,792	0	0	0	0	0.00%
TOTAL	528,293	570,706	510,956	621,381	50,675	8.88%
Revenue:						
Fees	88,447	50,000	107,928	80,000	30,000	60.00%
State/Federal	2,511	1,875	2,676	1,800	-75	-4.00%
Local	437,335	518,831	400,352	539,581	20,750	4.00%
TOTAL	528,293	570,706	510,956	621,381	50,675	8.88%
Full-time Positions	7	7	7	7	0	0.00%

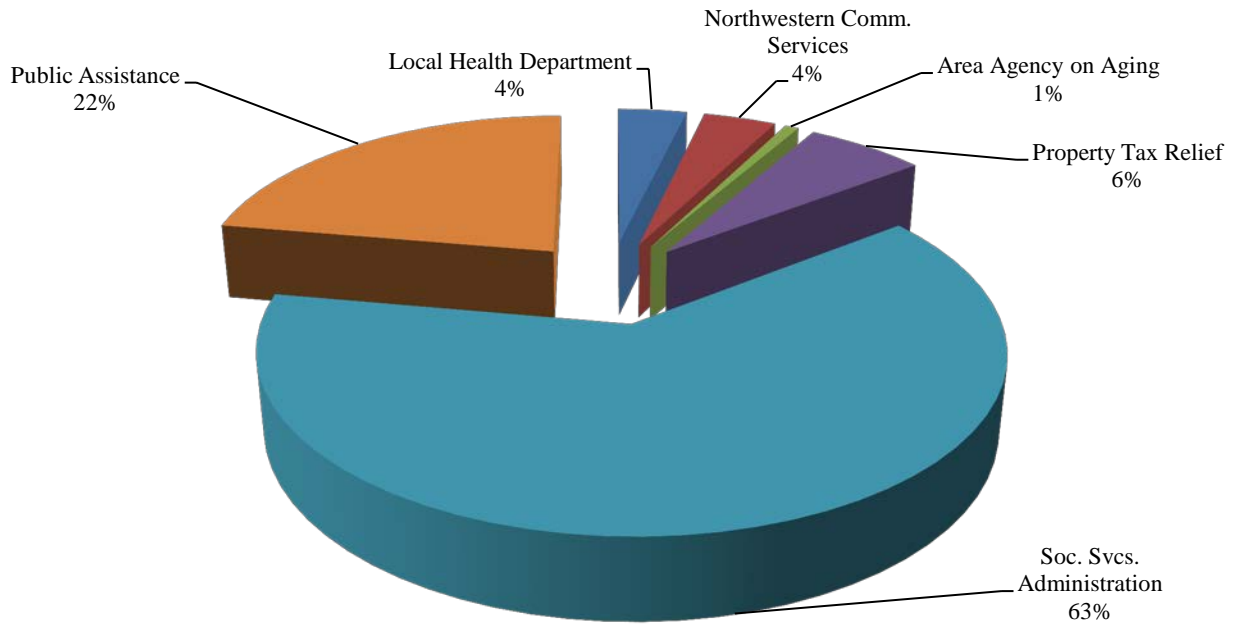
Health & Welfare



Winchester Medical Center
Winchester, Virginia
Established 1903

Health and Welfare

	2014 Actual	2015 Budget	2016 Adopted Budget	Increase (Decrease) FY 2015 to FY 2016	
				Amount	%
Local Health Department	\$301,959	\$301,000	\$301,000	\$ 0	0.00%
Northwestern Comm. Services	318,263	318,000	318,000	0	0.00%
Area Agency on Aging	60,930	60,000	60,000	0	0.00%
Property Tax Relief	497,134	520,000	520,000	0	0.00%
Social Services. Administration	3,953,657	4,248,461	5,159,258	910,797	21.44%
Public Assistance	1,496,300	1,463,085	1,819,698	356,613	24.37%
HEALTH AND WELFARE	\$6,628,243	\$6,910,546	\$8,177,956	\$1,267,410	18.34%



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 2014 Actual	FY 2015 Approved Budget	FY 2015 Estimated Budget	FY 2016 Adopted Budget	Increase/Decrease FY 2015 App. To FY 2016	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	301,959	301,000	301,000	301,000	0	0.00%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	301,959	301,000	301,000	301,000	0	0.00%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	301,959	301,000	301,000	301,000	0	0.00%
TOTAL	301,959	301,000	301,000	301,000	0	0.00%
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 2014 Actual	FY 2015 Approved Budget	FY 2015 Estimated Budget	FY 2016 Adopted Budget	Increase/Decrease FY 2015 App. To FY 2016	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	318,263	318,000	318,000	318,000	0	0.00%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	318,263	318,000	318,000	318,000	0	0.00%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	318,263	318,000	318,000	318,000	0	0.00%
TOTAL	318,263	318,000	318,000	318,000	0	0.00%
 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 2014 Actual	FY 2015 Approved Budget	FY 2015 Estimated Budget	FY 2016 Adopted Budget	Increase/Decrease FY 2015 App. To FY 2016	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	60,930	60,000	60,000	60,000	0	0.00%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	60,930	60,000	60,000	60,000	0	0.00%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	60,930	60,000	60,000	60,000	0	0.00%
TOTAL	60,930	60,000	60,000	60,000	0	0.00%
 Full-time Positions	 0	 0	 0	 0	 0	 0.00%

PROPERTY TAX RELIEF FOR ELDERLY/HANDICAPPED/VETERANS

5306

DESCRIPTION:

This activity represents revenue foregone as a result of the property tax relief for the elderly and the handicapped and includes relief for 100% totally disabled veterans, whose disability is fully service connected.

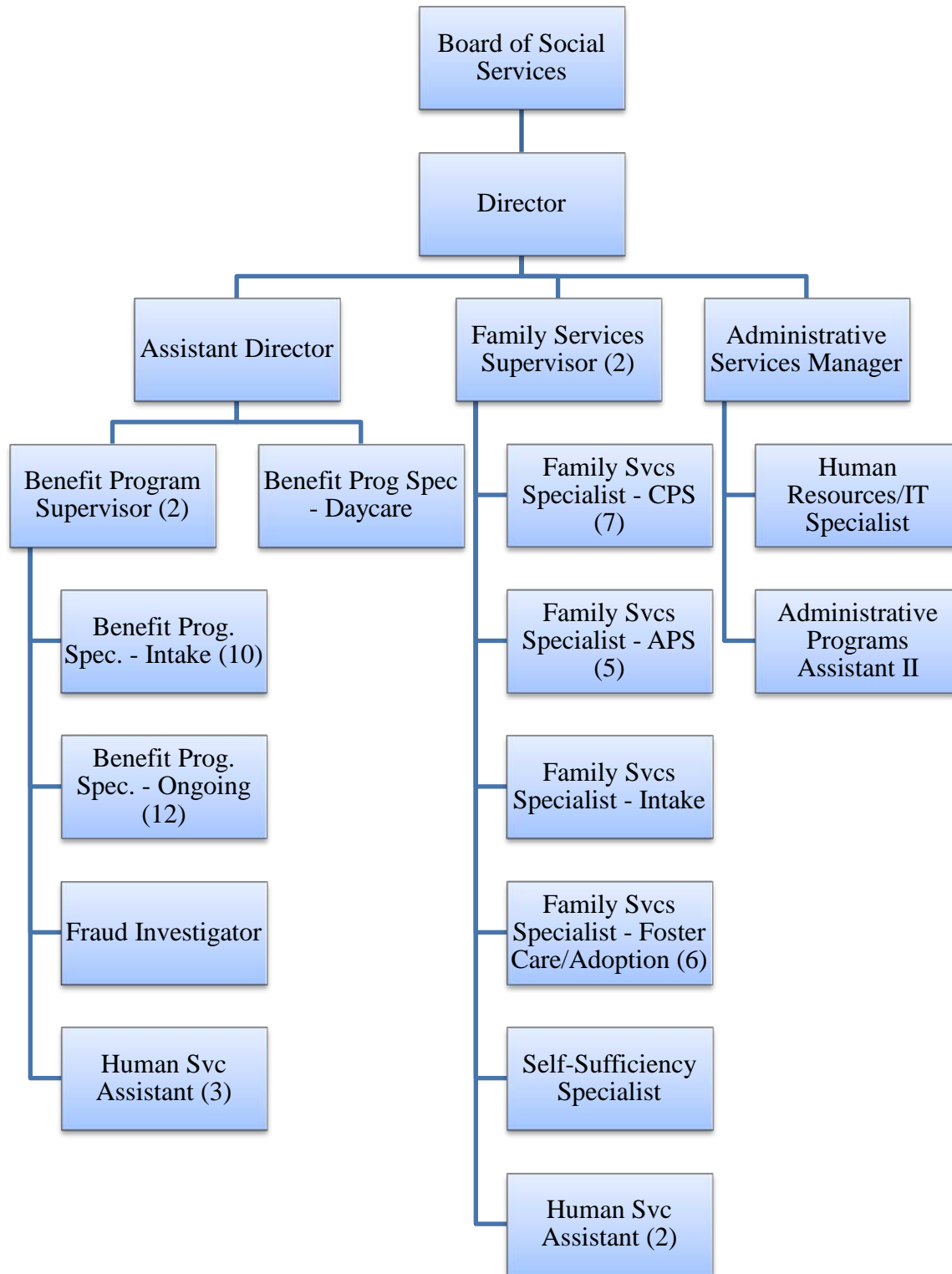
GOALS:

- Provide adequate assistance with property tax relief to elderly and/or handicapped citizens of Frederick County who meet the Frederick County Code requirements for income and net worth.
- Provide assistance and implementation of real estate tax relief for disabled veterans that qualify by state legislative definitions.

BUDGET SUMMARY:

	FY 2014 Actual	FY 2015 Approved Budget	FY 2015 Estimated Budget	FY 2016 Adopted Budget	Increase/Decrease FY 2015 App. To FY 2016	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	497,134	520,000	507,077	520,000	0	0.00%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	497,134	520,000	507,077	520,000	0	0.00%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	497,134	520,000	507,077	520,000	0	0.00%
TOTAL	497,134	520,000	507,077	520,000	0	0.00%
Full-time Positions	0	0	0	0	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 (SNAP), Medicaid, Temporary Assistance to Needy Families (TANF), Energy Assistance, Day Care Assistance, Auxiliary Grants to pay for Assisted Living Facilities for elderly and disabled individuals, 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:

- Re-evaluate and develop steps to address activities that were identified in Strategic Plan.
- Continue with reorganization of the Eligibility Unit in order to continue offering most efficient and timely benefits to the community.
- Continue to increase knowledge and training for the management team.
- Need to continue to improve communication and education so that the community can better understand who we are, what we do, and where we fit.

DEPARTMENTAL ACCOMPLISHMENTS:

- Purchased and installed new filing system for both eligibility and services file rooms. Successfully converted over 25,000 files to the new system.
- Completed hiring and training of seven new staff members and successfully completed construction of six new offices within existing space.
- Provided significant amount of data related to foster care child welfare expenditures for drug related cases to Community Addiction Action Committee.
- Assisted in establishing an adult protective services multi-disciplinary team in Frederick County.
- Once again developed and published an Annual Report that was mailed to community partners and leaders.

BUDGET SUMMARY:

	FY 2014 Actual	FY 2015 Approved Budget	FY 2015 Estimated Budget	FY 2016 Adopted Budget	Increase/Decrease FY 2015 App. To FY 2016	
					Amount	%
Costs:						
Personnel	3,291,734	3,636,561	3,842,246	4,530,358	893,797	24.58%
Operating	283,259	300,900	341,821	342,900	42,000	13.96%
Capital/Leases	378,664	311,000	287,755	286,000	-25,000	-8.04%
TOTAL	3,953,657	4,248,461	4,471,822	5,159,258	910,797	21.44%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	2,140,457	2,106,847	2,416,388	2,491,231	384,384	18.24%
Local	1,813,200	2,141,614	2,055,434	2,668,027	526,413	24.58%
TOTAL	3,953,657	4,248,461	4,471,822	5,159,258	910,797	21.44%
Full-time Positions	58	58	66	66	8	13.79%

PUBLIC ASSISTANCE

5317

DESCRIPTION:

Public Assistance programs administered by the Frederick County Department of Social Services include: 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:

- Continue to improve timeliness of processing new and ongoing Medicaid cases as the transition to the new caseload management system continues.
- Benefit Programs Unit will continue to focus on training new staff in all program areas to serve clients more efficiently.
- Bring full CPS workload into compliance with mandatory assessment closure timeframes.
- Coordinate closure of AS/APS cases in state system and successfully transition to the new database.
- Foster Care Unit will maintain compliance with monthly worker visits, will decrease the number of congregate care placement and increase the number of kinship placements.
- Employment services will be provided to clients by increasing connections with community employers and offering various training opportunities.

PERFORMANCE INDICATORS:

	FY 2014 Actual	FY 2015 Projected	FY 2016 Projected
Number of children served in Foster Care during year	48	60	70
Percent of children discharged to permanency during the fiscal year	81.57%	90.07%	90%
Number of VIEW clients served	121	51	60
Number of valid complaints of child abuse/neglect received	454	433	444
% valid CPS reports where response was made w/in priority response time	98%	96%	97%
Number of children receiving on-going child protective services	56	66	61
Percent of children who were diverted from foster care	96%	78%	87%
Number of complaints of Adult Abuse/Neglect/Exploitation received	290	348	348
% valid APS reports where response made w/in assigned response time	92%	94%	94%
Number of SNAP applications	2,345	2,473	2,500
% timeliness of SNAP application processing	98.6%	98.9%	98%
Number of TANF applications	569	559	525
% timeliness of TANF application processing	98%	99%	98%
Number of Medicaid applications	3,102	4,200	4,350
Average monthly caseload	7,180	7,225	7,500

BUDGET SUMMARY:

	FY 2014 Actual	FY 2015 Approved Budget	FY 2015 Estimated Budget	FY 2016 Adopted Budget	Increase/Decrease FY 2015 App. To FY 2016	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	1,496,300	1,463,085	1,741,861	1,819,698	356,613	24.37%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	1,496,300	1,463,085	1,741,861	1,819,698	356,613	24.37%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	1,386,065	1,313,095	1,638,110	1,669,616	356,521	27.15%
Local	110,235	149,990	103,751	150,082	92	0.06%
TOTAL	1,496,300	1,463,085	1,741,861	1,819,698	356,613	24.37%
Full-time Positions	0	0	0	0	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 2014 Actual	FY 2015 Approved Budget	FY 2015 Estimated Budget	FY 2016 Adopted Budget	Increase/Decrease FY 2015 App. To FY 2016	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	56,493	56,000	56,000	56,000	0	0.00%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	56,493	56,000	56,000	56,000	0	0.00%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	56,493	56,000	56,000	56,000	0	0.00%
TOTAL	56,493	56,000	56,000	56,000	0	0.00%
Full-time Positions	0	0	0	0	0	0.00%

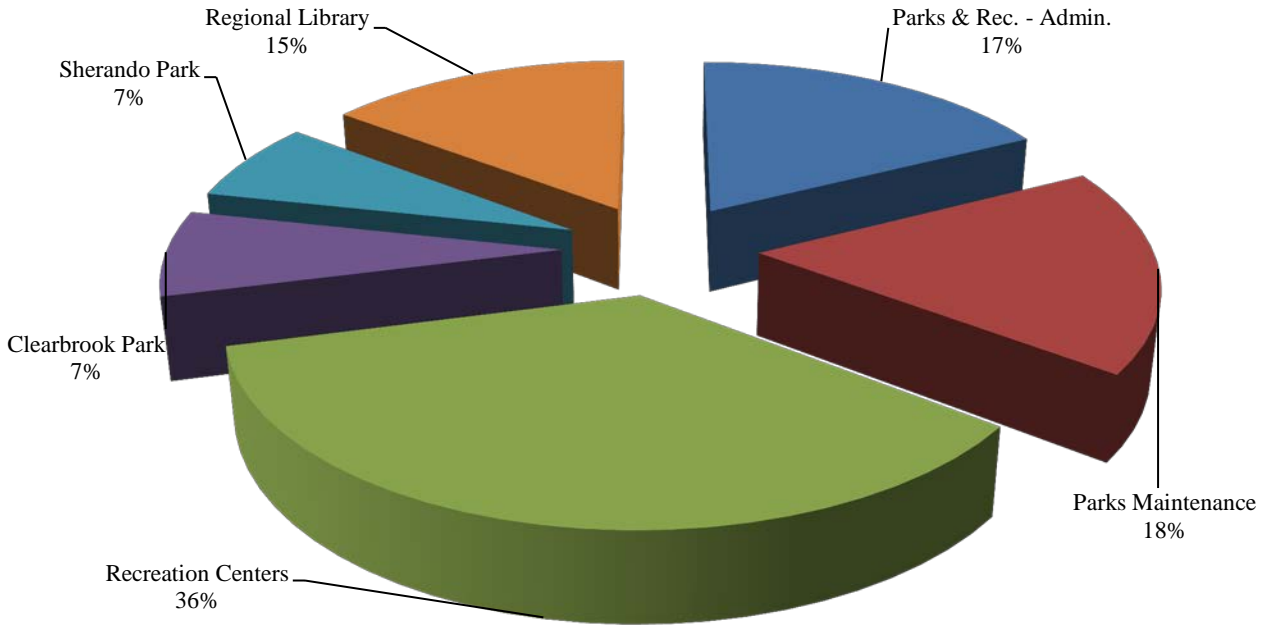
Parks, Recreation & Cultural



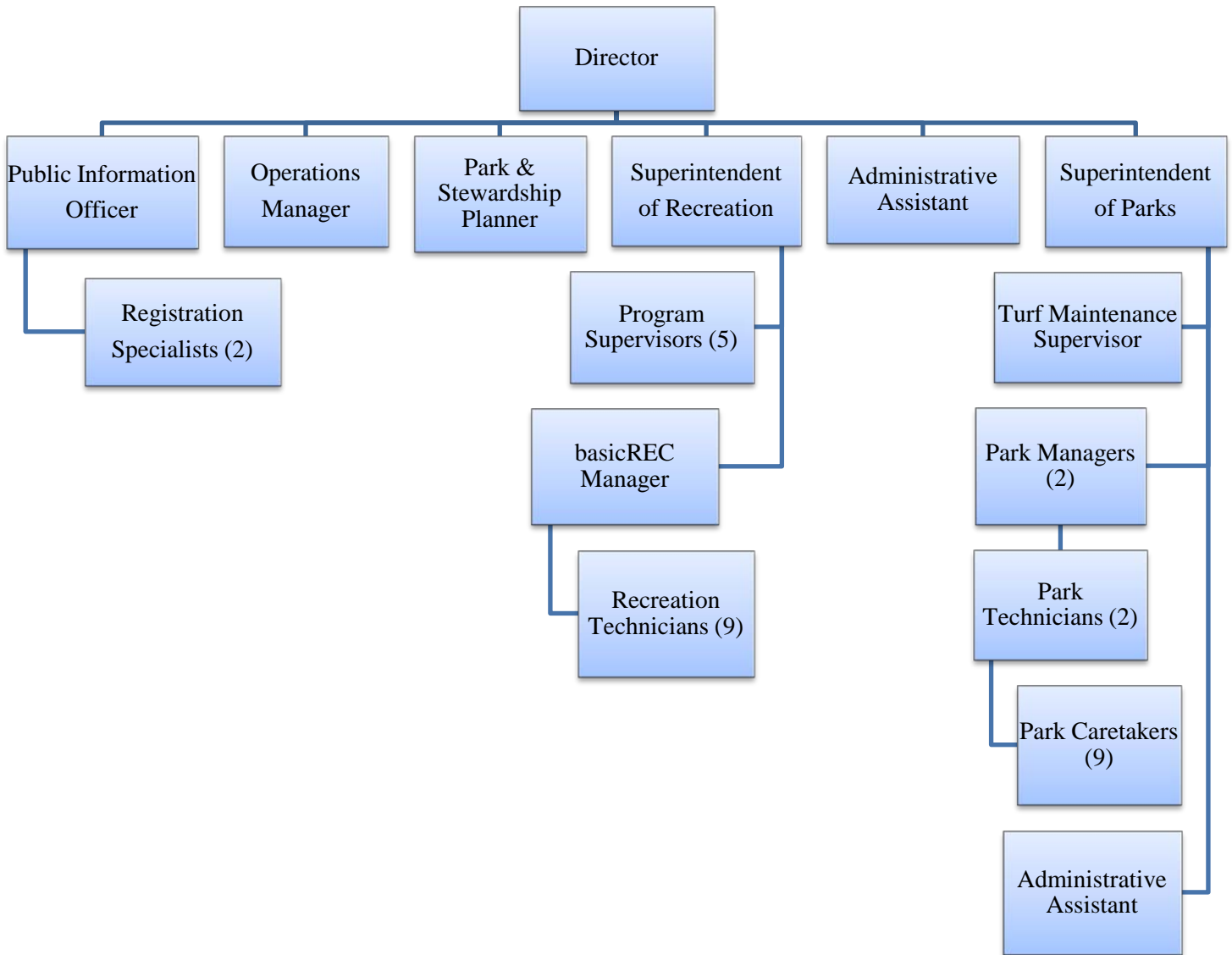
Clearbrook Park
Clearbrook, Virginia

Parks, Recreation & Cultural

	2014 Actual	2015 Budget	2016 Adopted Budget	Increase (Decrease) FY 2015 to FY 2016	
				Amount	%
Parks & Rec. – Admin.	\$534,137	\$582,853	\$1,035,835	\$452,982	77.72%
Parks Maintenance	1,494,661	1,798,301	1,042,120	-756,181	-42.05%
Recreation Centers	1,426,781	1,643,041	2,107,290	464,249	28.26%
Clearbrook Park	349,562	346,984	434,999	88,015	25.37%
Sherando Park	369,793	359,534	409,482	49,948	13.89%
Regional Library	826,050	800,000	862,665	62,665	7.83%
PARKS, RECREATION & CULTURAL	\$5,000,984	\$5,530,713	\$5,892,391	\$361,678	6.54%



Parks and Recreation



PARKS AND RECREATION - ADMINISTRATION

7101

DESCRIPTION:

The Administrative Division's portion of the operating budget accounts for the administration, registration, public information, and all functions which are not specifically covered by the Parks or Recreation Division budgets.

The increase for FY 2016 can be attributed to two positions as well as part-time salary expenses being shifted from the Parks Maintenance budget (7103) to the Parks Administration budget.

GOALS:

- Identify and secure funding to support aspirations.
- Increase capabilities and knowledge of staff.
- Increase awareness of Parks and Recreation.
- Develop new and improve existing facilities.

PERFORMANCE INDICATORS:

	FY 2014 Actual	FY 2015 Projected	FY 2016 Projected
Number of Calendar of Events Issues per mailing	4,000	4,500	4,500
Calendar of Events printing costs	\$12,528	\$15,000	\$15,000
Donations received in \$	\$40,675	\$46,606	\$47,000
Number of Volunteers	710	850	850
Number of part-time employees	317	285	300

BUDGET SUMMARY:

	FY 2014 Actual	FY 2015 Approved Budget	FY 2015 Estimated Budget	FY 2016 Adopted Budget	Increase/Decrease FY 2015 App. To FY 2016	
					Amount	%
Costs:						
Personnel	377,387	383,110	398,760	751,589	368,479	96.18%
Operating	150,897	195,110	185,333	278,245	83,135	42.61%
Capital/Leases	5,853	4,633	4,668	6,001	1,368	29.53%
TOTAL	534,137	582,853	588,761	1,035,835	452,982	77.72%
Revenue:						
Fees	0	0	0	177,400	177,400	100.00%
State/Federal	0	0	0	0	0	0.00%
Local	534,137	582,853	588,761	858,435	275,582	47.28%
TOTAL	534,137	582,853	588,761	1,035,835	452,982	77.72%
Full-time Positions	5	5	5	7	2	40.00%

PARKS MAINTENANCE

7103

DESCRIPTION:

The proposed budget reflects the full-time personnel and resources needed to maintain Clearbrook and Sherando Parks. This budget also contains the needed resources to operate five community centers, two outdoor swimming pools, paddleboats, and provide four special events held in the parks.. The Parks Maintenance budget also reflects funds needed to maintain the grounds and athletic fields at all Frederick County Public School sites, the Old Frederick County Courthouse, Public Safety Building and the VDOT Right-Of-Way along Warrior Drive adjacent to Sherando Park.

The FY 2016 budget realized a reduction due to two full-time positions and part-time expenses being shifted to the Parks Administration budget (7101).

GOALS:

- Provide tools and equipment necessary to effectively and efficiently do the job.
- Enhance customer service.
- Environmental stewardship.

PERFORMANCE INDICATORS:

	FY 2014 Actual	FY 2015 Projected	FY 2016 Projected
# of hours spent on mowing operations	9,827	9,752	9,378
# of anticipated acres maintained	677	677	679
# of locations maintained	30	29	31

BUDGET SUMMARY:

	FY 2014 Actual	FY 2015 Approved Budget	FY 2015 Estimated Budget	FY 2016 Adopted Budget	Increase/Decrease FY 2015 App. To FY 2016	
					Amount	%
Costs:						
Personnel	1,289,520	1,391,137	1,374,288	979,109	-412,028	-29.62%
Operating	195,141	227,164	132,537	63,011	-164,153	-72.26%
Capital/Leases	10,000	180,000	180,000	0	-180,000	-100.00%
TOTAL	1,494,661	1,798,301	1,686,825	1,042,120	-756,181	-42.05%
Revenue:						
Fees	397,823	363,700	391,067	0	-363,700	-100.00%
State/Federal	0	0	0	0	0	0.00%
Local	1,096,838	1,434,601	1,295,758	1,042,120	-392,481	-27.36%
TOTAL	1,494,661	1,798,301	1,686,825	1,042,120	-756,181	-42.05%
 Full-time Positions	 18	 18	 18	 16	 -2	 -11.11%

RECREATION CENTERS

7104

DESCRIPTION:

The Recreation Division budget accounts for the operation of the Recreation Division including basicREC, Camp basicREC, Sports and Athletics, Lifetime Leisure, Trips, and Senior Programs.

The increase in this budget for FY 2016 can mainly be attributed to the addition of one full-time employee and an increase in expected part-time help.

GOALS:

- Align program offerings with community needs.
- Increase attractiveness and awareness of programs.
- Enhance customer service.

PERFORMANCE INDICATORS:

	FY 2014 Actual	FY 2015 Projected	FY 2016 Projected
Number of participant hours – all programs	1,263,723	1,254,401	1,263,800
basicREC program participant hours	298,280	267,200	298,280
Number of basicREC participants	375	440	475
Number of activities planned	203	199	203
Number of large events hosted	7	8	8
Number of adult fitness and sport participants and gym visits	8,720	10,039	11,000

BUDGET SUMMARY:

	FY 2014 Actual	FY 2015 Approved Budget	FY 2015 Estimated Budget	FY 2016 Adopted Budget	Increase/Decrease FY 2015 App. To FY 2016	
					Amount	%
Costs:						
Personnel	1,157,283	1,305,909	1,229,148	1,626,681	320,772	24.56%
Operating	269,498	337,132	295,715	480,609	143,477	42.56%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	1,426,781	1,643,041	1,524,863	2,107,290	464,249	28.26%
Revenue:						
Fees	1,292,616	1,613,033	1,378,273	1,901,340	288,307	17.87%
State/Federal	0	0	0	0	0	0.00%
Local	134,165	30,008	146,590	205,950	175,942	586.32%
TOTAL	1,426,781	1,643,041	1,524,863	2,107,290	464,249	28.26%
 Full-time Positions	 15	 15	 16	 16	 1	 6.67%

CLEARBROOK PARK

7109

DESCRIPTION:

The Clearbrook Park budget contains all the necessary funds to maintain the 55 acre Clearbrook Park, three Neighborhood parks, two Frederick County Public Schools (FCPS) high schools, two FCPS middle schools, seven FCPS elementary schools, two additional FCPS building grounds, and the Old Frederick County Courthouse lawn.

GOALS:

- Provide tools and equipment necessary to effectively and efficiently do the job.
- Enhance customer service.
- Environmental stewardship.

BUDGET SUMMARY:

	FY 2014 Actual	FY 2015 Approved Budget	FY 2015 Estimated Budget	FY 2016 Adopted Budget	Increase/Decrease FY 2015 App. To FY 2016	
					Amount	%
Costs:						
Personnel	138,725	133,961	123,816	154,243	20,282	15.14%
Operating	173,614	213,023	165,373	280,756	67,733	31.80%
Capital/Leases	37,223	0	23,301	0	0	0.00%
TOTAL	349,562	346,984	312,490	434,999	88,015	25.37%
Revenue:						
Fees	188,353	201,500	199,565	336,100	134,600	66.80%
State/Federal	0	0	0	0	0	0.00%
Local	161,209	145,484	112,925	98,899	-46,585	-32.02%
TOTAL	349,562	346,984	312,490	434,999	88,015	25.37%
Full-time Positions	0	0	0	0	0	0.00%

SHERANDO PARK

7110

DESCRIPTION:

The Sherando Park budget contains all the necessary funds to maintain the 334 acre Sherando Park and the grounds at one Frederick County Public Schools (FCPS) high school, two FCPS middle schools, five FCPS elementary schools, Frederick County Public Safety Building, and Warrior Drive Right-Of-Way.

GOALS:

- Provide tools and equipment necessary to effectively and efficiently do the job.
- Enhance customer service.
- Environmental stewardship.

BUDGET SUMMARY:

	FY 2014 Actual	FY 2015 Approved Budget	FY 2015 Estimated Budget	FY 2016 Adopted Budget	Increase/Decrease FY 2015 App. To FY 2016	
					Amount	%
Costs:						
Personnel	144,715	155,490	146,324	160,387	4,897	3.15%
Operating	194,723	204,044	152,980	249,095	45,051	22.08%
Capital/Leases	30,355	0	63,991	0	0	0.00%
TOTAL	369,793	359,534	363,295	409,482	49,948	13.89%
Revenue:						
Fees	128,808	124,600	122,987	157,700	33,100	26.57%
State/Federal	0	0	0	0	0	0.00%
Local	240,985	234,934	240,308	251,782	16,848	7.17%
TOTAL	369,793	359,534	363,295	409,482	49,948	13.89%
Full-time Positions	0	0	0	0	0	0.00%

REGIONAL LIBRARY

7302

DESCRIPTION:

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

In the fall of 2014, the Board of Supervisors voted to increase the contribution to the library to the amount that was requested in FY 2015.

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 2014 Actual	FY 2015 Approved Budget	FY 2015 Estimated Budget	FY 2016 Adopted Budget	Increase/Decrease FY 2015 App. To FY 2016	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	826,050	800,000	862,665	862,665	62,665	7.83%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	826,050	800,000	862,665	862,665	62,665	7.83%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	826,050	800,000	862,665	862,665	62,665	7.83%
TOTAL	826,050	800,000	862,665	862,665	62,665	7.83%
Full-time Positions	0	0	0	0	0	0.00%

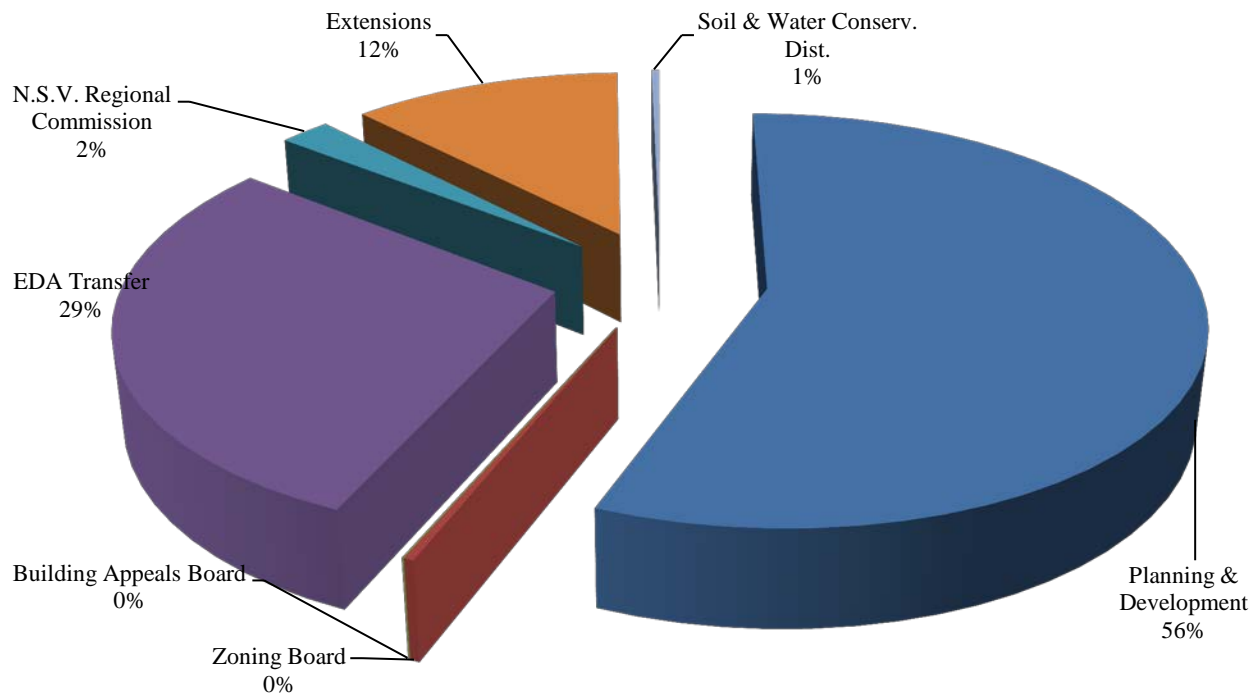
Community Development



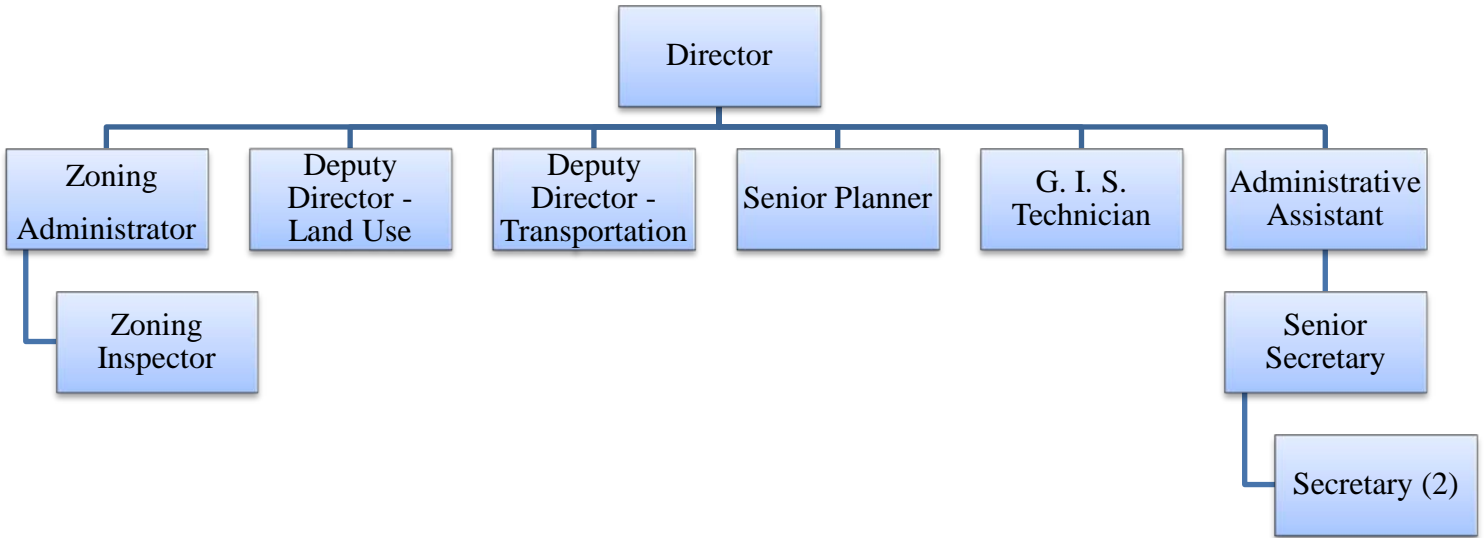
Mary Jane and James L. Bowman Library
Stephens City, Virginia
Opened July 2001

Community Development

	2014 Actual	2015 Budget	2016 Adopted Budget	Increase (Decrease) FY 2015 to FY 2016	
				Amount	%
Planning & Development	\$1,009,298	\$1,098,754	\$1,107,148	\$8,394	0.76%
EDA Transfer	2,125,344	544,223	572,948	28,725	5.28%
Zoning Board	2,859	6,368	6,368	0	0.00%
Building Appeals Board	0	550	550	0	0.00%
N.S.V. Regional Commission	43,622	43,000	44,085	1,085	2.52%
Soil & Water Conservation	7,650	7,000	7,000	0	0.00%
Extension	200,560	225,007	234,788	9,781	4.35%
COMMUNITY DEVELOPMENT	\$3,389,333	\$1,924,902	\$1,972,887	\$47,985	2.49%



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/processes to ensure that new development provides for its share of cost of new infrastructure.

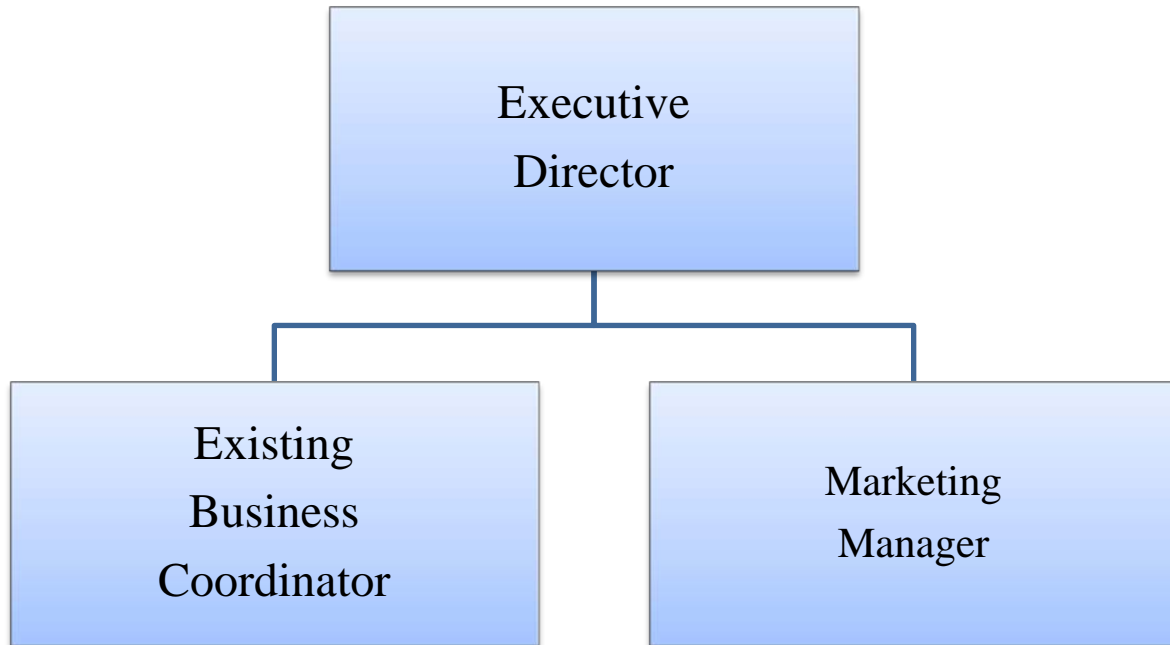
PERFORMANCE INDICATORS:

	FY 2014 Actual	FY 2015 Projected	FY 2016 Projected
Number of rezoning applications reviewed	5	5	5
Number of master development plans reviewed	7	10	10
Number of site development plans reviewed	46	46	46
Number of conditional use permits and variances	3	5	5
Number of subdivision plans reviewed	7	10	10
Number of lots platted	374	375	375
Number of zoning violations	141	150	150
Number of Planning Commission meetings held and supported	13	24	24

BUDGET SUMMARY:

	FY 2014 Actual	FY 2015 Approved Budget	FY 2015 Estimated Budget	FY 2016 Adopted Budget	Increase/Decrease FY 2015 App. To FY 2016	
					Amount	%
Costs:						
Personnel	946,358	975,670	994,764	984,064	8,394	0.86%
Operating	62,940	123,084	40,728	123,084	0	0.00%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	1,009,298	1,098,754	1,035,492	1,107,148	8,394	0.76%
Revenue:						
Fees	376,531	409,908	516,240	479,901	69,993	17.08%
State/Federal	25,000	0	0	0	0	0.00%
Local	607,767	688,846	519,252	627,247	-61,599	-8.94%
TOTAL	1,009,298	1,098,754	1,035,492	1,107,148	8,394	0.76%
Full-time Positions	11	11	11	11	0	0.00%

Economic Development Commission



ECONOMIC DEVELOPMENT COMMISSION

8102

DESCRIPTION:

On July 1, 2014, the Winchester-Frederick County Economic Development Commission transitioned to become the Frederick County Economic Development Authority. The Frederick County Board of Supervisors voted to move forward with the transition in early 2014. Frederick County's decision reflects a recommendation by its Business Climate Assessment Citizens' Committee. The recommendation focused on creating an opportunity to re-establish the economic development vision for the County and provide flexibility to pursue a variety of business attraction and retention options. Also, Frederick County wishes to duplicate the success achieved by other EDA's in Virginia.

This budget now consists only of the transfer of General Fund monies to the Economic Development Authority Fund.

The Department Description and Goals are now included on the Economic Development Authority departmental page.

BUDGET SUMMARY:

	FY 2014 Actual	FY 2015 Approved Budget	FY 2015 Estimated Budget	FY 2016 Adopted Budget	Increase/Decrease FY 2015 App. To FY 2016	
					Amount	%
Costs:						
Personnel	314,874	331,348	0	0	-331,348	-100.00%
Operating	1,780,566	181,604	0	572,948	391,344	215.49%
Capital/Leases	29,904	31,271	0	0	-31,271	-100.00%
TOTAL	2,125,344	544,223	0	572,948	28,725	5.28%
Revenue:						
Fees	73,400	250	0	0	-250	-100.00%
State/Federal	900,000	0	0	0	0	0.00%
Local	1,151,944	543,973	0	572,948	28,975	5.33%
TOTAL	2,125,344	544,223	0	572,948	28,725	5.28%
Full-time Positions	3	3	0	0	-3	-100.00%

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 15.2 Section 15.2-2309 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 2014 Actual	FY 2015 Approved Budget	FY 2015 Estimated Budget	FY 2016 Adopted Budget	Increase/Decrease FY 2015 App. To FY 2016	
					Amount	%
Costs:						
Personnel	1,204	2,713	581	2,713	0	0.00%
Operating	1,655	3,655	780	3,655	0	0.00%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	2,859	6,368	1,361	6,368	0	0.00%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	2,859	6,368	1,361	6,368	0	0.00%
TOTAL	2,859	6,368	1,361	6,368	0	0.00%
Full-time Positions	0	0	0	0	0	0.00%

BUILDING APPEALS BOARD

8106

DESCRIPTION:

The Frederick County Building Appeals Board is composed of five citizen members, each having a certain technical building background. This Board meets on an "as needed" basis. The Board is to 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 2014 Actual	FY 2015 Approved Budget	FY 2015 Estimated Budget	FY 2016 Adopted Budget	Increase/Decrease FY 2015 App. To FY 2016	
					Amount	%
Costs:						
Personnel	0	150	104	150	0	0.00%
Operating	0	400	0	400	0	0.00%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	0	550	104	550	0	0.00%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	0	550	104	550	0	0.00%
TOTAL	0	550	104	550	0	0.00%
Full-time Positions	0	0	0	0	0	0.00%

NORTHERN SHENANDOAH VALLEY REGIONAL COMMISSION

8107

DESCRIPTION:

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

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

GOALS:

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

BUDGET SUMMARY:

	FY 2014 Actual	FY 2015 Approved Budget	FY 2015 Estimated Budget	FY 2016 Adopted Budget	Increase/Decrease FY 2015 App. To FY 2016	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating		43,000	44,085	44,085	1,085	2.52%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	43,622	43,000	44,085	44,085	1,085	2.52%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local		43,000	44,085	44,085	1,085	2.52%
TOTAL	43,622	43,000	44,085	44,085	1,085	2.52%
Full-time Positions	0	0	0	0	0	0.00%

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.

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

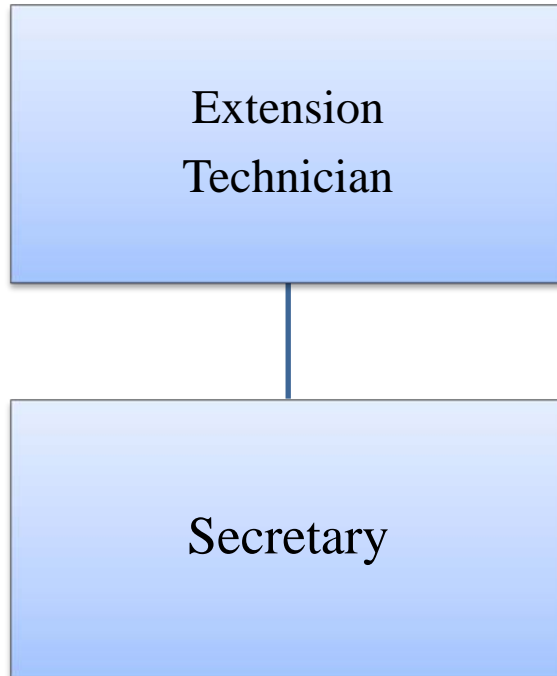
GOALS:

- 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 2014 Actual	FY 2015 Approved Budget	FY 2015 Estimated Budget	FY 2016 Adopted Budget	Increase/Decrease FY 2015 App. To FY 2016	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	7,650	7,000	7,000	7,000	0	0.00%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	7,650	7,000	7,000	7,000	0	0.00%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	7,650	7,000	7,000	7,000	0	0.00%
TOTAL	7,650	7,000	7,000	7,000	0	0.00%
Full-time Positions	0	0	0	0	0	0.00%

Extension



EXTENSION

8301

DESCRIPTION:

Virginia Cooperative Extension (VCE) is the educational outreach arm of Virginia’s land-grant universities: Virginia Tech and Virginia State University, and a part of the National Institute for Food and Agriculture, an agency of the USDA. Extension programs in Virginia are delivered through a network of faculty at two universities, 107 county and city offices, 11 agricultural research and Extension centers, and six 4-H educational centers. Agents and specialists form a network of educators who bring research-based solutions to the problems facing Virginians and Frederick County residents today. Educational programs are provided in the areas of Agriculture, Family and Consumer Sciences, 4-H Youth Development and Community Viability which are funded by local, state, and federal funds. A staff of six extension agents and four 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 financial management. Frederick County residents contact the office routinely for information about plant insects and diseases, food preparation, youth programs, and other topics related to healthy homes. Extension is a dynamic organization that stimulates positive personal and societal change leading to more productive lives, families, farms, and forests as well as a better environment.

GOALS:

- Provide producers with research based information from the Universities that help support and encourage economic growth and viability in agriculture and forestry industries.
- Assist producers with monitoring and complying with regulations of VDACS, EPA, FDA, OSHA and other regulatory agencies including education for certifications when required.
- Provide educational opportunities on the impact of human activities and other environmental issues on drinking water which results in sound agricultural and environmental practices.
- Provide more than 400 youth with educational and leadership opportunities through the volunteer-led clubs and camps.
- Provide school enrichment programs for youth in FCPS through 4-H and other recognized youth development curricula.
- Develop & deliver nutrition, health, food safety, parenting, financial educational programs to schools, community members, public service agencies and community businesses.

PERFORMANCE INDICATORS:

	FY 2014 Actual	FY 2015 Projected	FY 2016 Projected
Number of One-Time Financial Management Presentations	60	70	70
Number of youth enrolled in full-time membership with a 4-H Club	214	220	240
Number of agricultural education programs offered	32	35	38
Number of on-site farm consultations conducted	160	175	175
Number of agricultural programs participants	3,451	3,600	3,750
Number of participants who pass the ServSafe Food Manager’s Certification Course	50	55	65
Number of Soil Nitrate Tests run	100	100	100

BUDGET SUMMARY:

	FY 2014 Actual	FY 2015 Approved Budget	FY 2015 Estimated Budget	FY 2016 Adopted Budget	Increase/Decrease FY 2015 App. To FY 2016	
					Amount	%
Costs:						
Personnel	125,273	130,813	131,604	134,796	3,983	3.04%
Operating	73,775	92,609	54,545	98,328	5,719	6.18%
Capital/Leases	1,512	1,585	1,584	1,664	79	4.98%
TOTAL	200,560	225,007	187,733	234,788	9,781	4.35%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	200,560	225,007	187,733	234,788	9,781	4.35%
TOTAL	200,560	225,007	187,733	234,788	9,781	4.35%
Full-time Positions	2	2	2	2	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:

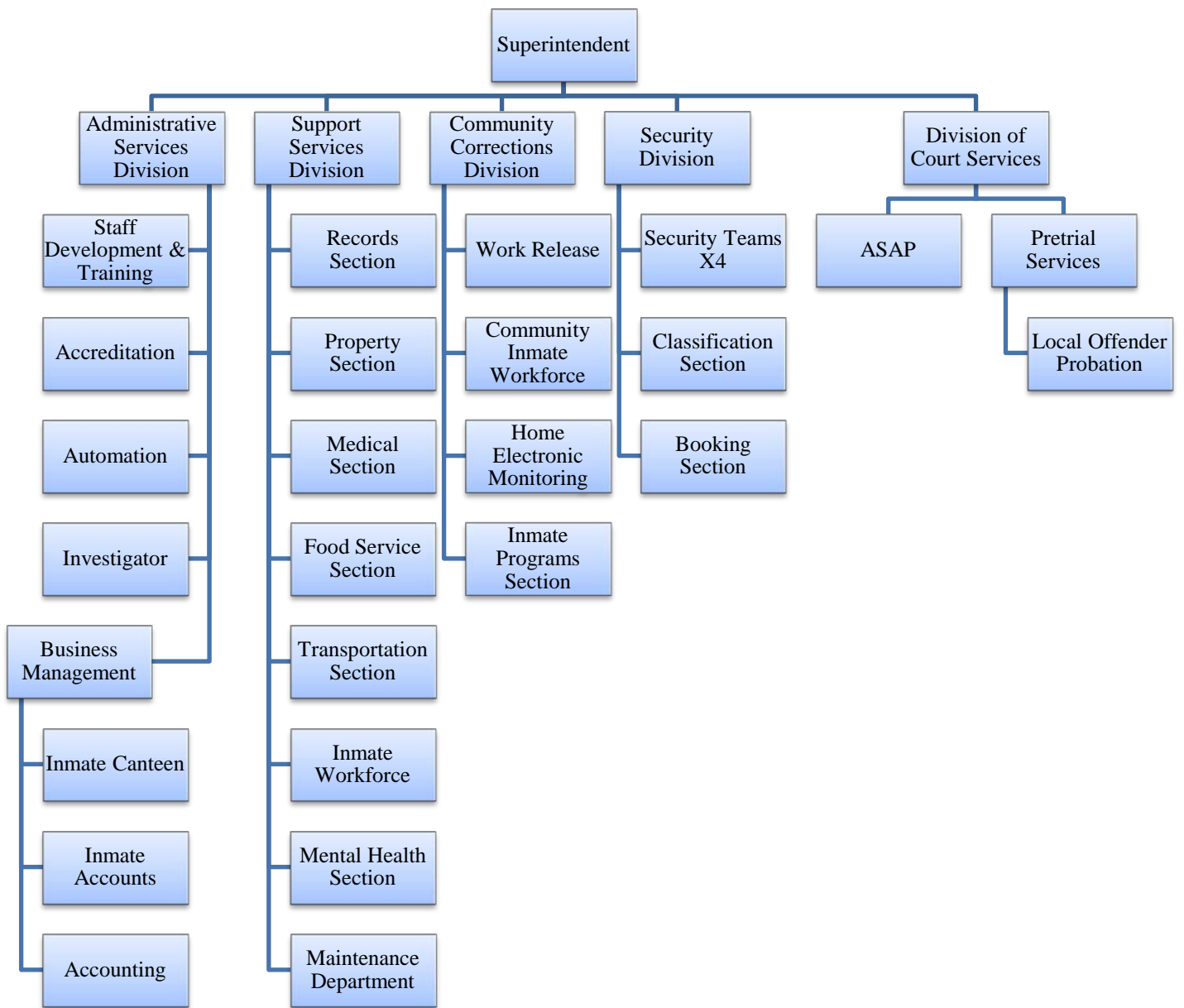
	FY 2014 Actual	FY 2015 Approved Budget	FY 2015 Estimated Budget	FY 2016 Adopted Budget	Increase/Decrease FY 2015 App. To FY 2016	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	79,059,960	84,274,672	85,144,977	91,119,718	6,845,046	8.12%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	79,059,960	84,274,672	85,144,977	91,119,718	6,845,046	8.12%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	79,059,960	84,274,672	85,144,977	91,119,718	6,845,046	8.12%
TOTAL	79,059,960	84,274,672	85,144,977	91,119,718	6,845,046	8.12%
 Full-time Positions	 0	 0	 0	 0	 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:

The Northwestern Regional Jail is a 540 bed, medium security, direct supervision Adult Detention Center located in Winchester, Virginia. The Jail, organized in October 1989, in accordance with Article 5, Title 53.1-105 Code of Virginia, serves the counties of Clarke, Fauquier, and Frederick and the City of Winchester. The Jail is governed by a Regional Jail Authority composed of appointed members from each of the four participating localities.

The Detention Center's mission and organization remains unchanged moving into FY16. The Jail continues to provide correctional services in support of criminal justice operations in Clarke County, Fauquier County, Frederick County, and the City of Winchester. In addition to traditional incarceration operations, services include Community Inmate Workforce Activities, Work Release, Home Electronic Monitoring (HEM), Local Offender Probation, and the formal monitoring of criminal defendants awaiting trial (Pretrial Services).

This budget includes Local Offender Probation operations and services. Both the Local Offender Probation Program and Jail's Pretrial Services functions are partially funded by a grant provided by the Virginia Department of Criminal Justice Services. The remainder of expenses for Pretrial is supported by the localities, whereas Probation is supported by Client Supervision Fees and Drug Testing Fees.

GOALS:

- Upgrade the facilities Security Systems infrastructure to maintain a safe environment for all staff and inmates.
- Enhance Property protocol to ensure proficiency, accuracy, accountability, as well as reduce overall cost.
- Obtain Electronic Video Visitation at a minimal to no cost to the facility in order to provide a more effective means of visitation privileges to the inmate population while maintaining a more secure environment for staff and inmates.

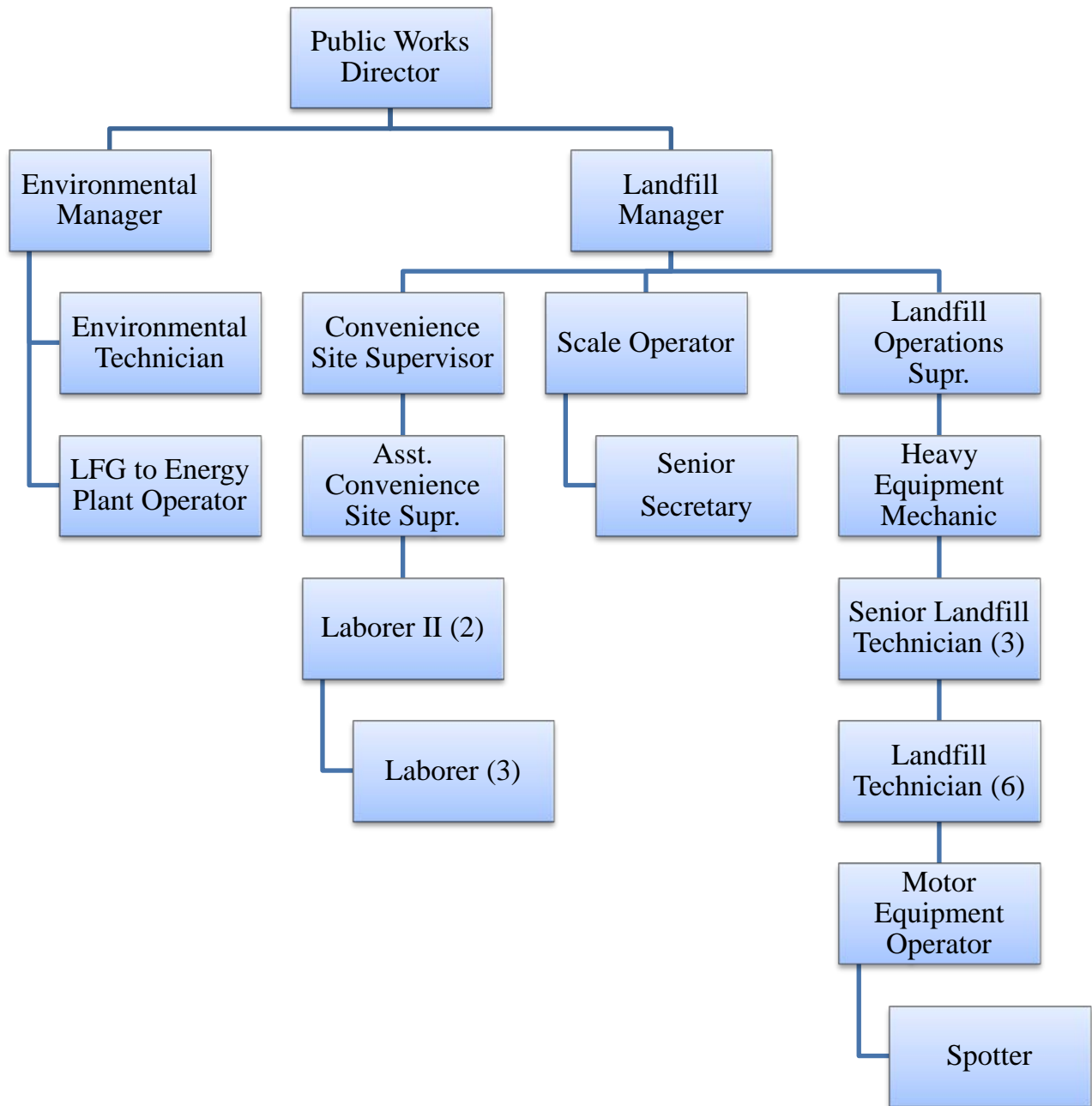
PERFORMANCE INDICATORS:

	FY 2014 Actual	FY 2015 Projected	FY 2016 Projected
# of acts of institutional violence	65	43	48
Average weekly cost to feed inmates	\$18,108	\$19,045	\$19,185
Inmate/inmate assaults	51	37	40
Inmate/officer assaults	14	6	8
% of Dept. of Corrections standards in total or partial compliance	100%	100%	100%
Cases Referred (Probation Program)	395	444	444
Community Service Hours Performed (Probation Program)	14,346	12,550	12,550
Court Costs Paid (Probation Program)	\$52,482	\$45,000	\$45,000
Restitution Paid (Probation Program)	\$8,175	\$8,000	\$8,000
Client Supervision Days (Probation Program)	94,728	102,120	102,120

BUDGET SUMMARY:

	FY 2014 Actual	FY 2015 Approved Budget	FY 2015 Estimated Budget	FY 2016 Adopted Budget	Increase/Decrease FY 2015 App. To FY 2016	
					Amount	%
Costs:						
Personnel	12,816,910	13,897,375	13,477,749	14,471,998	574,623	4.13%
Operating	4,694,432	5,336,987	4,572,985	5,513,230	176,243	3.30%
Capital/Leases	20,904	153,008	153,638	78,632	-74,376	-48.61%
TOTAL	17,532,246	19,387,370	18,204,372	20,063,860	676,490	3.49%
Revenue:						
Fees	1,002,639	1,077,796	952,112	1,050,524	-27,272	-2.53%
State/Federal	7,056,293	6,554,761	6,709,924	6,689,886	135,125	2.06%
Local	10,218,767	11,754,813	11,226,299	12,323,450	568,637	4.84%
TOTAL	18,277,699	19,387,370	18,888,335	20,063,860	676,490	3.49%
Full-time Positions	195	203	198	204	1	0.49%

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.

In addition to operating the two permitted landfills, the facility operates a fully equipped Citizen’s Convenience Center offering disposal options for several waste streams including: household municipal, construction demolition debris, household hazardous waste, electronics, and numerous other recycling opportunities.

A program to convert landfill gas to electricity was established in 2010. Currently two Jenbacher model 320 engines are fueled by the landfill gas and are capable of producing approximately two megawatts of power. This program is designed to expand as the landfill continues to grow.

In addition, the landfill operates and maintains a leachate pretreatment system designed to collect and provide treatment from all three of the permitted landfills located at the facility.

GOALS:

- Maintain vegetative cover on exposed soils by overseeding and fertilizing.
- Increase safety awareness of all landfill employees and continuing education of operators.
- Coordinate a self inspection program with the assistance of the DEQ.
- Divert storm water from Leachate Collection System.
- Maximize electrical production off of landfill gas collected.
- Strive for waste reduction through recycling, composting, brush grinding, tire shredding, etc.

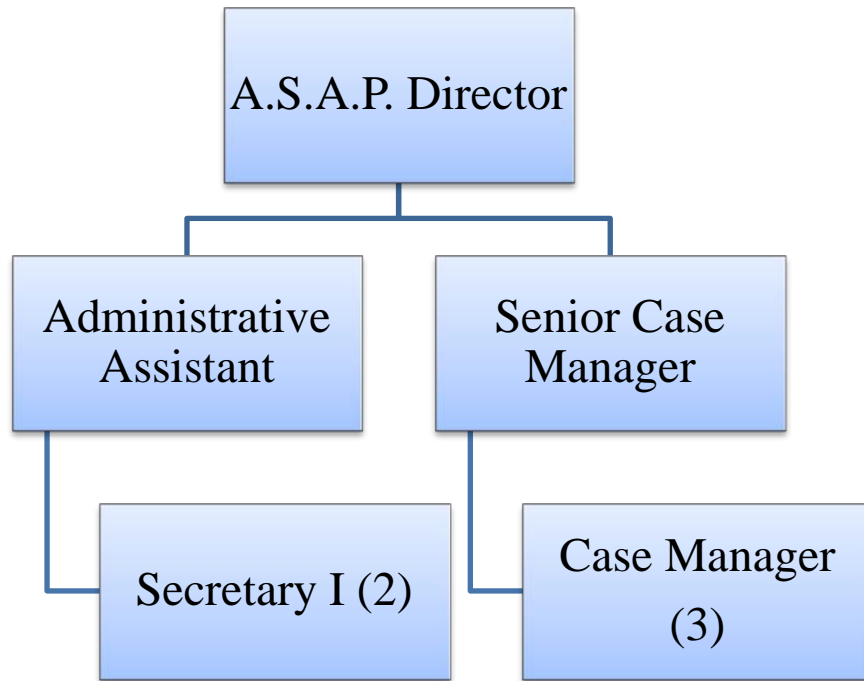
PERFORMANCE INDICATORS:

	FY 2014 Actual	FY 2015 Projected	FY 2016 Projected
Tons of waste weighed and disposed	144,984	140,000	150,000
Megawatt/hours of power generated from Gas to Energy Plant	13,555	10,512	10,512
Gallons of pretreated leachate collected and discharged	19,535,000	22,000,000	22,000,000
Tons of scrap metal recycled	4,130	4,500	4,500
Tons of household hazardous waste collected	60	70	70
Ground and surface water samples collected and analyzed	45	50	50
Tons of tires processed to rubber chips	1,242	540	1,500
Tons of yard waste processed to mulch	7,413	7,500	7,500

BUDGET SUMMARY:

	FY 2014 Actual	FY 2015 Approved Budget	FY 2015 Estimated Budget	FY 2016 Adopted Budget	Increase/Decrease	
					FY 2015 App. To FY 2016 Amount	%
Costs:						
Personnel	1,582,107	1,605,845	1,698,456	1,917,240	311,395	19.39%
Operating	2,073,341	2,840,820	1,848,659	2,859,280	18,460	0.65%
Capital/Leases	1,812,497	2,669,540	4,081,538	1,310,000	-1,359,540	-50.93%
TOTAL	5,467,945	7,116,205	7,628,653	6,086,520	-1,029,685	-14.47%
Revenue:						
Fees	5,467,945	5,411,187	5,923,635	6,011,382	600,195	11.09%
State/Federal	0	0	0	0	0	0.00%
Local/Reserves	0	1,705,018	1,705,018	75,138	-1,629,880	-95.59%
TOTAL	5,467,945	7,116,205	7,628,653	6,086,520	-1,029,685	-14.47%
 Full-time Positions	 23	 23	 25	 27	 4	 17.39%

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.
- Reduce the rate of recidivism among ASAP graduates within the next three year period by twenty-five percent.
- Consolidate training classes to reduce cost.
- Upgrade equipment to improve classroom instruction and overall ASAP production.
- Use Set-Off Debt through the Department of Taxation.

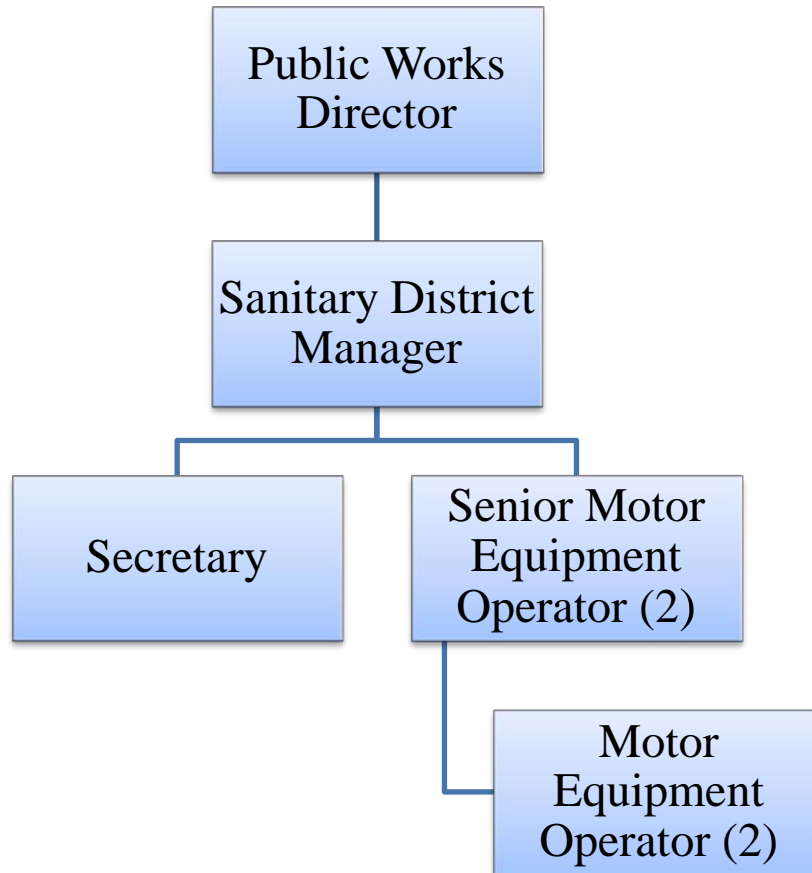
PERFORMANCE INDICATORS:

	FY 2014 Actual	FY 2015 Projected	FY 2016 Projected
DUI Referrals	1,133	1,013	1,013
Young Offender Referrals	131	100	100
First Offender Drug Program Referrals	350	300	300
Driver Improvement Clinic Referrals	10	0	0
Habitual Offender Evaluations	54	80	80

BUDGET SUMMARY:

	FY 2014 Actual	FY 2015 Approved Budget	FY 2015 Estimated Budget	FY 2016 Adopted Budget	Increase/Decrease FY 2015 App. To FY 2016 Amount	%
Costs:						
Personnel	437,859	472,625	434,460	524,473	51,848	10.97%
Operating	52,429	89,947	48,568	80,166	-9,781	-10.87%
Capital/Leases	22,304	17,000	14,712	16,000	-1,000	-5.88%
TOTAL	512,592	579,572	497,740	620,639	41,067	7.09%
Revenue:						
Fees	504,601	579,572	497,740	608,182	28,610	4.94%
State/Federal	0	0	0	0	0	0.00%
Local	7,991	0	0	12,457	12,457	100.00%
TOTAL	512,592	579,572	497,740	620,639	41,067	7.09%
Full-time Positions	7	7	7	8	1	14.29%

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 within the Sanitary District makes 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.

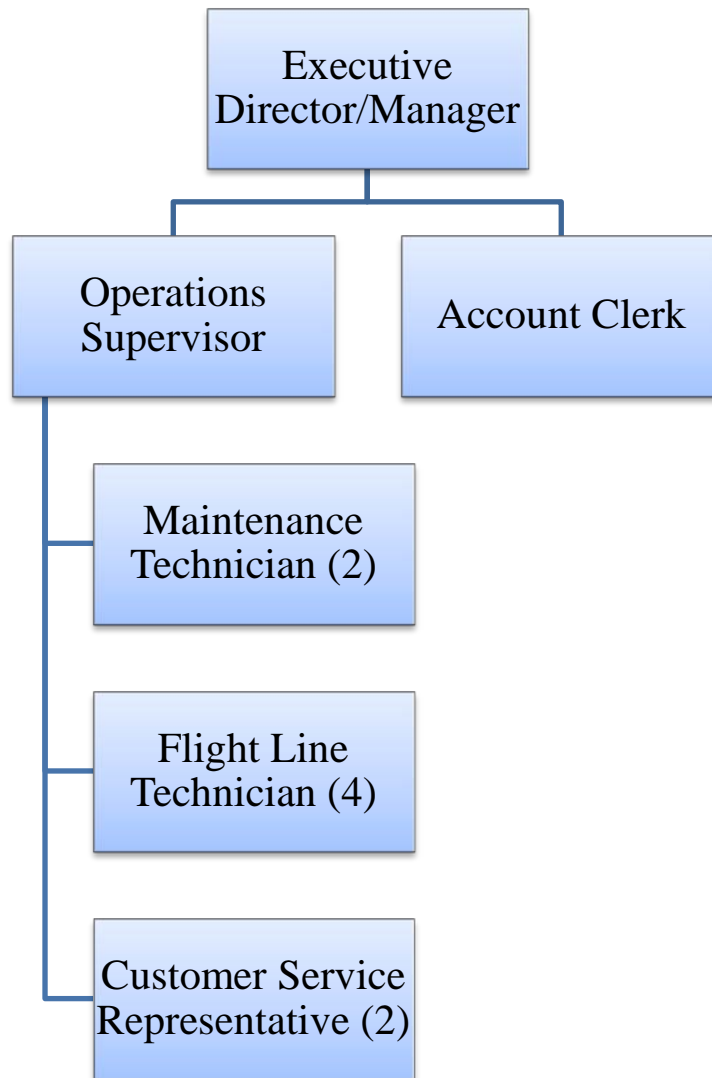
DEPARTMENTAL ACCOMPLISHMENTS:

- Staff has cut back trees, brush and intersections on 21 miles of roadway. The staff upgraded ditches and shoulders on the roadways. Also, about 800 feet of culvert has been upgraded in various locations.
- Continued 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 maintained are two playgrounds, ball diamond, Cherokee Lake, two ponds, Swan Lake, and two Mail Houses.
- Staff monitors the level of the lake throughout the year and the area is mowed and seeded.
- 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.

BUDGET SUMMARY:

	FY 2014 Actual	FY 2015 Approved Budget	FY 2015 Estimated Budget	FY 2016 Adopted Budget	Increase/Decrease FY 2015 App. To FY 2016	
					Amount	%
Costs:						
Personnel	346,440	374,136	399,408	394,085	19,949	5.33%
Operating	131,252	722,611	621,356	413,941	-308,670	-42.72%
Capital/Leases	44,995	3,000	0	3,000	0	0.00%
TOTAL	522,687	1,099,747	1,020,764	811,026	-288,721	-26.25%
Revenue:						
Fees	522,687	1,099,747	1,020,764	811,026	-288,721	-26.25%
State/Federal	0	0	0	0	0	0.00%
Local	0	0	0	0	0	0.00%
TOTAL	522,687	1,099,747	1,020,764	811,026	-288,721	-26.25%
Full-time Positions	6	6	6	6	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 budgeted to operate and maintain the 385 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.
- Increase fuel sales through fuel program.
- 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 2014 Actual	FY 2015 Approved Budget	FY 2015 Estimated Budget	FY 2016 Adopted Budget	Increase/Decrease FY 2015 App. To FY 2016	
					Amount	%
Costs:						
Personnel	619,949	654,640	657,840	733,128	78,488	11.99%
Operating	933,774	1,400,354	787,381	1,390,450	-9,904	-0.71%
Capital/Leases	177,063	174,000	147,556	159,650	-14,350	-8.25%
TOTAL	1,730,786	2,228,994	1,592,777	2,283,228	54,234	2.43%
Revenue:						
Fees	1,493,379	2,134,484	1,521,967	2,175,966	41,482	1.94%
State/Federal	19,090	23,700	0	23,380	-320	-1.35%
Local	218,317	70,810	70,810	83,882	13,072	18.46%
TOTAL	1,730,786	2,228,994	1,592,777	2,283,228	54,234	2.43%
 Full-time Positions	 11	 11	 11	 11	 0	 0.00%

COMMUNITY DEVELOPMENT AUTHORITY FUND

1228

DESCRIPTION:

On March 9, 2005, the Board of Supervisors of the County of Frederick, Virginia approved an ordinance creating the Russell 150 Community Development Authority. The Community Development Authority was created for the purpose of assisting in the financing of certain improvements in connection with the proposed development within the Community Development Authority District. The improvements will benefit the citizens of Frederick County by promoting increased employment opportunities, a strengthened economic base, increased tax revenue, and additional commercial and business opportunities.

Community Development Authority Fund was not needed for FY 2016.

GOALS:

- To successfully retire the debt associated with the development of the Community Development Authority.
- Meet the increased demands placed upon the County as a result of development within the Community Development Authority District.

BUDGET SUMMARY:

	FY 2014 Actual	FY 2015 Approved Budget	FY 2015 Estimated Budget	FY 2016 Adopted Budget	Increase/Decrease FY 2015 App. To FY 2016	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	43,009	525,256	0	0	-525,256	-100.00%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	43,009	525,256	0	0	-525,256	-100.00%
Revenue:						
Fees	656	525,256	0	0	-525,256	-100.00%
State/Federal	0	0	0	0	0	0.00%
Local	0	0	0	0	0	0.00%
TOTAL	656	525,256	0	0	-525,256	-100.00%
 Full-time Positions	 0	 0	 0	 0	 0	 0.00%

LAKE HOLIDAY SANITARY DISTRICT FUND

1229

DESCRIPTION:

In October 2009, in response to a petition from property owners, the Circuit Court of Frederick County created the Lake Holiday Sanitary District (LHSD). Under the Code of Virginia the governing body of the locality also functions as the governing body of the district. Subsequent to the creation of the District, the Lake Holiday Country Club, Inc. Board of Directors (LHCC) and the County of Frederick entered into an agreement regarding the purpose and direction of the newly formed District. The agreement set out a course of action designed to culminate in financing the construction of the Lake Holiday Dam spillway as required by the Virginia Department of Conservation and Recreation. In order to facilitate a coordinated effort between LHCC and the County, the agreement established a Lake Holiday Sanitary District Working Committee (LHSDWC) which functions as an advisory board. Under the terms of the agreement the Committee is comprised of three members appointed by the LHCC Board of Directors, and three members appointed by the Frederick County Board of Supervisors, one of whom is to be the Gainesboro District representative to the Board of Supervisors.

In November 2010, a bond referendum on borrowing to fund the reconstruction of the spillway was approved by qualified voters within the LHSD. In May 2011, a \$9.25 million bond issue was finalized. Repayment of the bond financing is to be accomplished through the assessment and collection (by the County) of a tax on properties within the district.

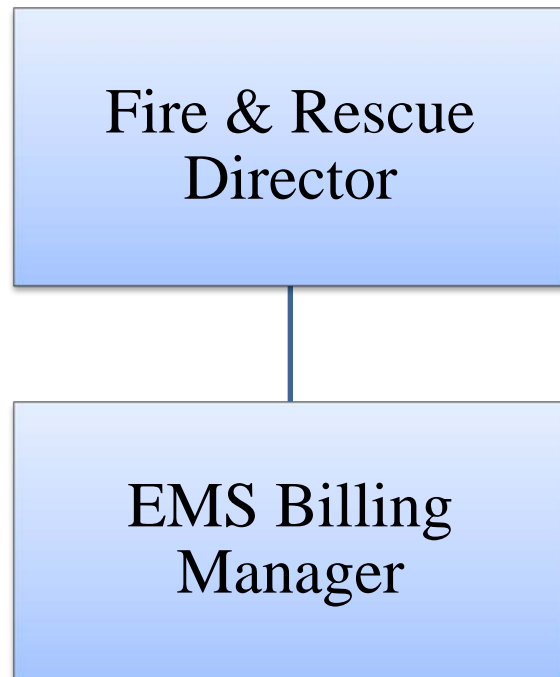
GOALS:

- To successfully retire the debt on the spillway project.

BUDGET SUMMARY:

	FY 2014 Actual	FY 2015 Approved Budget	FY 2015 Estimated Budget	FY 2016 Adopted Budget	Increase/Decrease FY 2015 App. To FY 2016	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	41,340	61,340	61,340	61,340	0	0.00%
Capital/Leases	1,080,599	739,230	739,230	739,230	0	0.00%
TOTAL	1,121,939	800,570	800,570	800,570	0	0.00%
Revenue:						
Fees	1,121,939	800,570	800,570	800,570	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	0	0	0	0	0	0.00%
TOTAL	1,121,939	800,570	800,570	800,570	0	0.00%
Full-time Positions	0	0	0	0	0	0.00%

EMS Revenue Recovery Fund



EMS REVENUE RECOVERY FUND

1330

DESCRIPTION:

The Revenue Recovery Program is a new component to Frederick County implemented during FY 2014. The Revenue Recovery Program coordinates the patient care reports of approximately 200 operational volunteer personnel and 80 uniformed career staff. The Program coordinates with a third party billing company for billing of insurance agencies for patients transported in Frederick County by volunteer and career licensed EMS units. The Program also coordinates the ordering of all EMS supplies and equipment for all participating agencies within Frederick County. The program insures HIPAA compliance is maintained and performs compliance audit reviews ensuring department regulations and procedures are met.

GOALS:

- Continue to review patient care reports for completeness and prepare documentation for submission to the third party billing company.
- Continue to maintain all patient care records in compliance with HIPAA regulations.
- Attend an accredited training program to further educate the department on proper documentation procedures to maintain federal compliance regulations.
- Annually develop a HIPAA training program for all providers in our jurisdiction.
- Develop a system for decreasing overall costs of emergency medical supplies and equipment with a bulk ordering program for all participating companies.

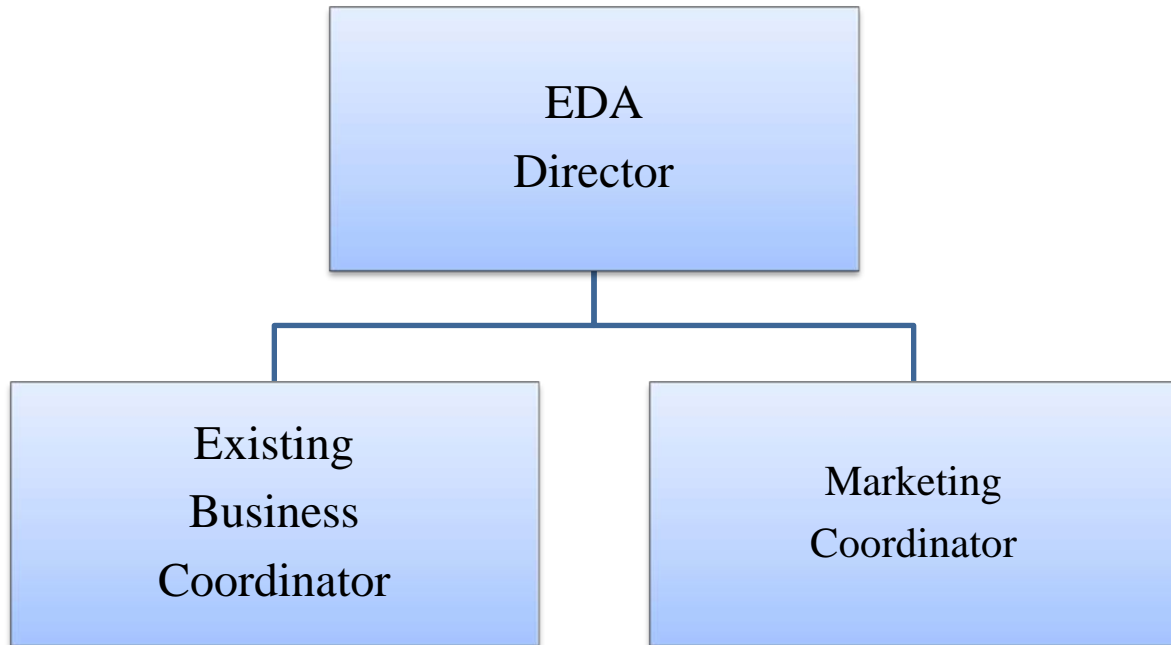
PERFORMANCE INDICATORS:

	FY 2014 Actual	FY 2015 Projected	FY 2016 Projected
Number of EMS transports	5,839	6,000	6,100
Number of insurance companies billed	174	174	174
% of billings processed and mailed within 30 days of transport	99.9%	100%	100%
% of billings paid within 60 days of transport	87%	90%	90%

BUDGET SUMMARY:

	FY 2014 Actual	FY 2015 Approved Budget	FY 2015 Estimated Budget	FY 2016 Adopted Budget	Increase/Decrease FY 2015 App. To FY 2016	
					Amount	%
Costs:						
Personnel	46,274	62,621	70,028	66,356	3,735	5.96%
Operating	533,611	1,965,379	1,499,252	1,434,644	-530,735	-27.00%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	579,885	2,028,000	1,569,280	1,501,000	-527,000	-25.99%
Revenue:						
Fees	579,885	2,028,000	1,569,280	1,501,000	-527,000	-25.99%
State/Federal	0	0	0	0	0	0.00%
Local	0	0	0	0	0	0.00%
TOTAL	579,885	2,028,000	1,569,280	1,501,000	-527,000	-25.99%
Full-time Positions	1	1	1	1	0	0.00%

Economic Development Authority



ECONOMIC DEVELOPMENT AUTHORITY

8102

DESCRIPTION:

The Economic Development Authority is tasked with “facilitating Frederick County’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 EDA works as a catalyst to enhance the economy of Frederick County by promoting quality balanced business development. The EDA provides a wide array of information and free services designed to help businesses expand or locate operations in Frederick County, VA. 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 the greater Frederick County region, the Commonwealth of Virginia and regional market; assisting with efforts to open or expand operations by providing information about Frederick County’s zoning, taxes and other government processes; establishing contact with 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:

- Encourage retention and attraction of workforce to address current and projected needs.
- Create an effective business environment which fosters the growth and prosperity of existing business and communicate availability of supporting resources.
- Expand the commercial and industrial tax base through strategic business targets.
- Foster a pro-business climate environment that employs policies and procedures that make Frederick County a competitive business location.

PERFORMANCE INDICATORS:

	FY 2014 Actual	FY 2015 Projected	FY 2016 Projected
Total Project Announcements	8	10	10
Total New Capital Investment	\$38,000,000	\$131,000,000	\$131,000,000
Total New Jobs	84	418	418
Jobs Retained through the Workforce Services Program	770	503	503
New Business Visits to Location Ratio	4:1	2:1	2:1
# of business representatives attending Community Industry Forums	130	100	100
Business providing tours in Career Pathway Program	19	15	15
Total Number of Call Team Visits	44	40	40
Number of New Business Contacts	180	200	225
Unique Visits per month to YesFrederickVa.com	476	500	525
Hits per month on YesFrederickVa.com	2,083	2,200	2,500

BUDGET SUMMARY:

	FY 2014 Actual	FY 2015 Approved Budget	FY 2015 Estimated Budget	FY 2016 Adopted Budget	Increase/Decrease FY 2015 App. To FY 2016	
					Amount	%
Costs:						
Personnel	0	0	336,204	354,414	354,414	100.00%
Operating	0	0	1,175,257	187,513	187,513	100.00%
Capital/Leases	0	0	30,000	31,271	31,271	100.00%
TOTAL	0	0	1,541,461	573,198	573,198	100.00%
Revenue:						
Fees	0	0	2,100	250	250	100.00%
State/Federal	0	0	0	0	0	0.00%
Local	0	0	1,539,361	572,948	572,948	100.00%
TOTAL	0	0	1,541,461	573,198	573,198	100.00%
Full-time Positions			3	3	3	100.00%

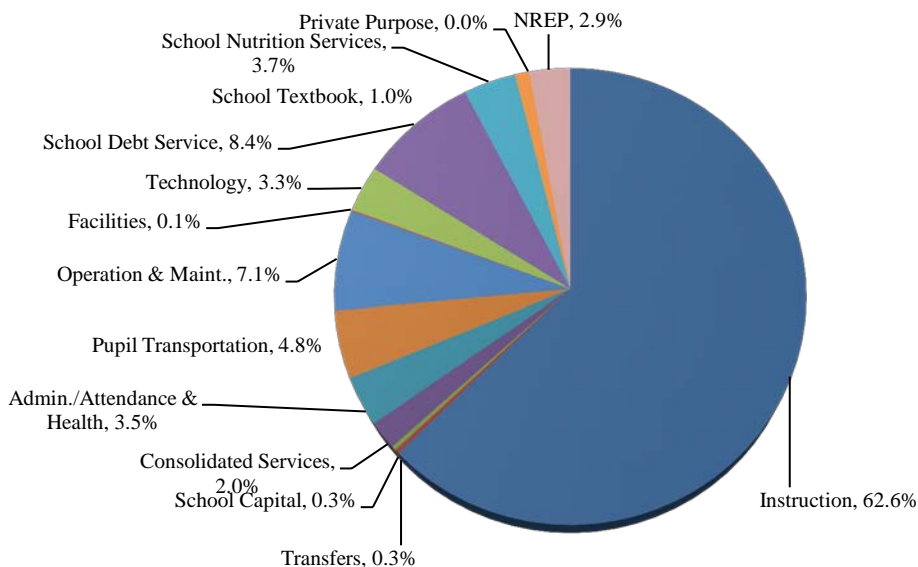
School Funds



Millbrook High School
Winchester, Virginia
Opened in 2003

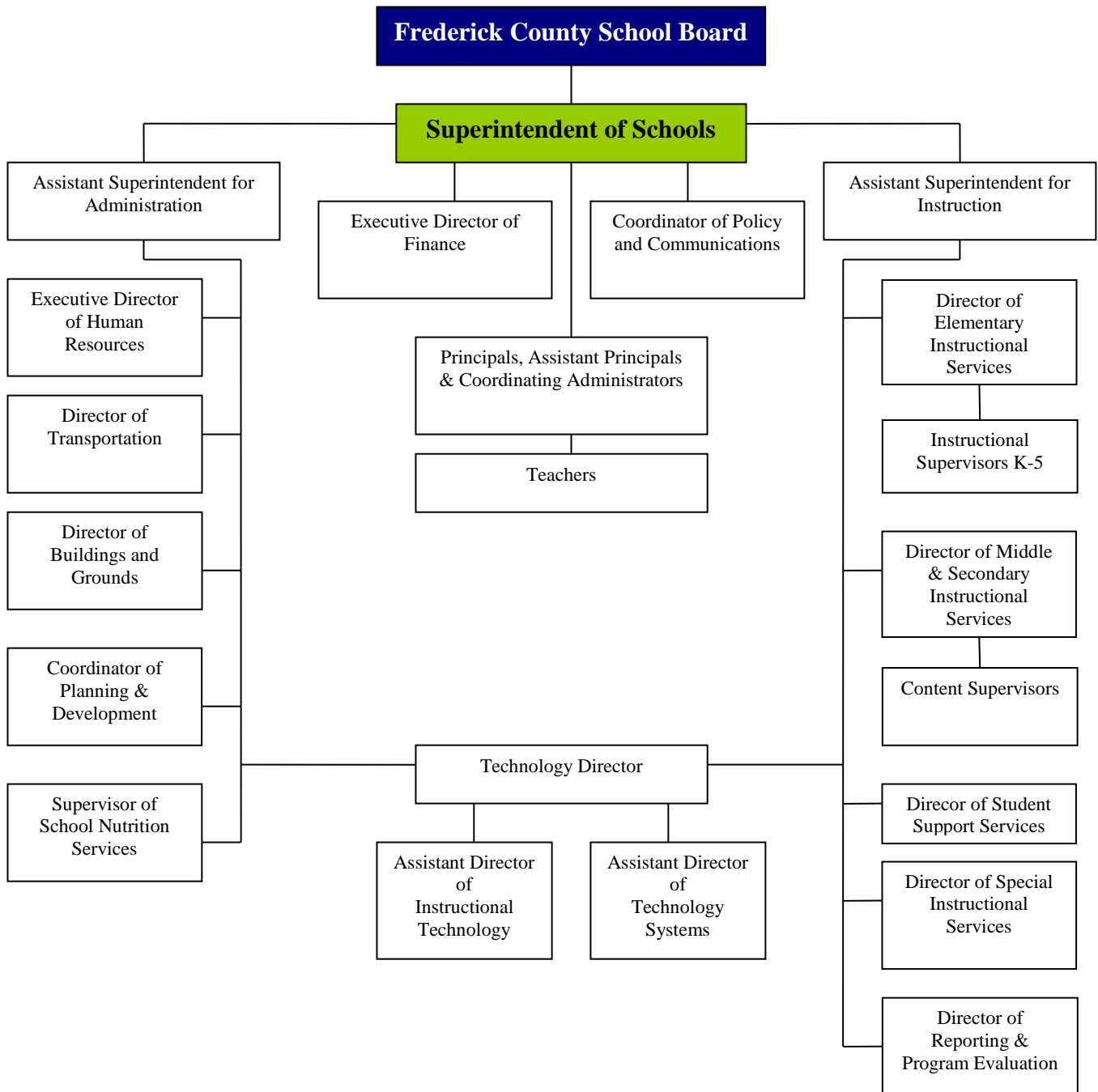
Schools

	2014 Actual	2015 Budget	2016 Adopted Budget	Increase (Decrease) FY 2015 to FY 2016	
				Amount	%
Instruction	\$100,338,683	\$106,719,564	\$113,461,369	\$6,741,805	6.32%
Admin./Attendance & Health	5,648,324	5,997,189	6,387,423	390,234	6.51%
Pupil Transportation	8,275,541	8,209,240	8,698,744	489,504	5.96%
Operation & Maintenance	11,862,433	12,252,022	12,842,221	590,199	4.82%
Facilities	171,708	202,312	204,412	2,100	1.04%
Technology	5,638,600	5,594,349	5,965,019	370,670	6.63%
School Debt Service	13,999,653	15,754,651	15,236,485	-518,166	-3.29%
Transfers	425,797	476,169	469,739	-6,430	-1.35%
Contingency Reserves	0	1,053,635	0	-1,053,635	-100.00%
School Nutrition Services	4,443,951	6,200,295	6,626,934	426,639	6.88%
School Textbook	906,097	2,573,133	1,900,544	-672,589	-26.14%
Trust Funds	15,308	50,000	75,000	25,000	50.00%
School Capital Fund	1,136,445	2,166,316	500,000	-1,666,316	-76.92%
NREP Operating Fund	4,290,687	5,093,650	5,259,238	165,588	3.25%
NREP Textbook Fund	11,644	35,000	40,000	5,000	14.29%
Consolidated Services	2,898,133	3,100,000	3,600,000	500,000	16.13%
SCHOOL FUNDS	\$160,063,004	\$175,477,525	\$181,267,128	\$5,789,603	3.30%



Frederick County Public Schools

2015-2016 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 elementary, middle school, 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. 13,166 students are expected to be enrolled in the Frederick County Public Schools for FY 2016.

Instructional program supervisory responsibilities include 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.

FY 2016 increased expenditures include the implementation of a Summer School Academy for academically at-risk elementary and middle school students, instructional coaching positions at the elementary level to work side-by-side with classroom teachers providing targeted professional development and modeling instructional strategies, and additional classroom teaching positions. Also included in the budget is a salary initiative for all staff designed to recruit and retain quality educators and support staff.

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:

- Implemented full-day kindergarten program at all 11 elementary schools..
- Implemented Read 180 program at the middle school level – a research-based program designed to provide intervention and support services to struggling readers.
- Provided APEX online instructional program learning where 245 students earned over 200 credits toward graduation.
- Won the prestigious Magna Award, presented at the National School Boards Association Conference, for our Gifted Independent Study program offered at all three high schools.
- Partnered with Blandy Experimental Farms to provide opportunities for sixth grade students to engage in problem solving and creative thinking activities to solve a real-world problem.

BUDGET SUMMARY:

	FY 2014 Actual	FY 2015 Approved Budget	FY 2015 Estimated Budget	FY 2016 Adopted Budget	Increase/Decrease FY 2015 App. To FY 2016	
					Amount	%
Costs:						
Personnel	92,521,198	97,703,563	98,955,487	104,653,756	6,950,193	7.11%
Operating	7,510,169	8,807,172	8,735,414	8,597,953	-209,219	-2.38%
Capital/Leases	307,316	208,828	296,890	209,660	832	0.40%
TOTAL	100,338,683	106,719,564	107,987,791	113,461,369	6,741,805	6.32%
Revenue:						
Fees	546,629	571,459	664,014	498,917	-72,542	-12.69%
State/Federal	57,827,477	60,860,563	60,402,911	61,718,826	858,263	1.41%
Local	42,543,314	45,287,542	46,920,866	51,243,626	5,956,084	13.15%
TOTAL	100,917,421	106,719,564	107,987,791	113,461,369	6,741,805	6.32%
Full-time Positions	1,433.9	1,465.9	1,467.0	1,483.5	17.6	1.20%

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. This category of administration, attendance, and health services incorporates the office of the superintendent, school board, human resources, finance, public relations, and planning. Activities concerned with student attendance, nursing, and psychology are also included here. The division superintendent is charged by 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.

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.

FY 2016 increased expenditures primarily include a salary initiative for all staff designed to recruit and retain quality educators and support staff.

GOALS:

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

CURRENT ACCOMPLISHMENTS:

- Received awards of excellence from the Chesapeake Region of the National School Public Relations Association for the Frederick County Public Schools' Annual Report, web page, and employee newsletter.
- Coordinated the designs of the fourth high school and twelfth elementary school projects.
- Received the Meritorious Budget Award from Association of School Business Officials International for excellence in budget processing and reporting.

BUDGET SUMMARY:

	FY 2014 Actual	FY 2015 Approved Budget	FY 2015 Estimated Budget	FY 2016 Adopted Budget	Increase/Decrease FY 2015 App. To FY 2016	
					Amount	%
Costs:						
Personnel	5,338,160	5,580,873	5,701,222	5,877,424	296,551	5.31%
Operating	303,589	397,816	415,436	489,499	91,683	23.05%
Capital/Leases	6,575	18,500	12,500	20,500	2,000	10.81%
TOTAL	5,648,324	5,997,189	6,129,158	6,387,423	390,234	6.51%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	2,349,994	2,447,956	2,449,992	2,468,537	20,581	0.84%
Local	3,330,909	3,549,233	3,679,166	3,918,886	369,653	10.42%
TOTAL	5,680,903	5,997,189	6,129,158	6,387,423	390,234	6.51%
Full-time Positions	67.0	67.0	66.6	67.6	0.6	0.90%

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.

FY 2016 increased expenditures are primarily due to a salary initiative for all staff designed to recruit and retain quality educators and support staff. Further, funds for one replacement school bus are included in the budget. Operating costs are reduced by the price of diesel fuel to transport students to and from school.

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 172 routed regular and special education school buses.

BUDGET SUMMARY:

	FY 2014 Actual	FY 2015 Approved Budget	FY 2015 Estimated Budget	FY 2016 Adopted Budget	Increase/Decrease FY 2015 App. To FY 2016	
					Amount	%
Costs:						
Personnel	5,814,733	5,518,270	5,672,020	6,068,471	550,201	9.97%
Operating	2,460,808	2,689,720	2,260,626	2,529,273	-160,447	-5.97%
Capital/Leases	0	1,250	212,135	101,000	99,750	7980.00%
TOTAL	8,275,541	8,209,240	8,144,781	8,698,744	489,504	5.96%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	3,443,051	3,350,879	3,255,692	3,361,789	-65,582	0.33%
Local	4,880,222	4,858,361	4,889,089	5,336,955	27,733	9.85%
TOTAL	8,323,273	8,209,240	8,144,781	8,698,744	-37,849	5.96%
Full-time Positions	208	208	209	209	1	0.48%

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.

The FY 2016 budget is increased due to a salary initiative for all staff designed to recruit and retain quality educators and support staff. Also included in the budget are funds for vehicle operation and repairs.

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:

- Converted an existing computer lab into a classroom at Stonewall Elementary School.
- Removed and replaced playground equipment at Bass-Hoover, Redbud Run, and Stonewall Elementary Schools.

BUDGET SUMMARY:

	FY 2014 Actual	FY 2015 Approved Budget	FY 2015 Estimated Budget	FY 2016 Adopted Budget	Increase/Decrease FY 2015 App. To FY 2016	
					Amount	%
Costs:						
Personnel	6,232,710	6,266,144	6,398,776	6,637,908	371,764	5.93%
Operating	5,108,302	5,803,147	5,835,749	6,021,583	218,436	3.76%
Capital/Leases	521,421	182,731	401,166	182,731	0	0.00%
TOTAL	11,862,433	12,252,022	12,635,691	12,842,221	590,199	4.82%
Revenue:						
Fees	557,821	558,701	574,388	557,388	-1,313	-0.24%
State/Federal	4,935,383	5,001,078	5,050,832	4,963,112	-37,966	-0.76%
Local	6,437,649	6,692,243	7,010,471	7,321,721	629,478	9.41%
TOTAL	11,930,854	12,252,022	12,635,691	12,842,221	590,199	4.82%
Full-time Positions	121.4	121.4	121	121	-0.4	-0.33%

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.

FY 2016 budget is increased due to a salary initiative for all staff designed to recruit and retain quality educators and support staff.

GOALS:

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

BUDGET SUMMARY:

	FY 2014 Actual	FY 2015 Approved Budget	FY 2015 Estimated Budget	FY 2016 Adopted Budget	Increase/Decrease FY 2015 App. To FY 2016	
					Amount	%
Costs:						
Personnel	62,758	64,812	66,026	66,912	2,100	3.24%
Operating	108,950	137,500	139,935	137,500	0	0.00%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	171,708	202,312	205,961	204,412	2,100	1.04%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	71,439	82,580	82,328	78,999	-3,581	-4.34%
Local	101,259	119,732	123,633	125,413	5,681	4.74%
TOTAL	172,698	202,312	205,961	204,412	2,100	1.04%
Full-time Positions	0.5	0.5	0.5	0.5	0.0	0.00%

TECHNOLOGY

DESCRIPTION:

The Technology 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.

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.

FY 2016 budget increased primarily due to a salary initiative for all staff designed to recruit and retain quality educators and support staff. Further, the budget includes funding to support the expansion of the 1:1 Student Chromebook initiative to students in grades 5, 7, and 8.

GOALS:

- Ensure that all schools have access to integrated services across high-speed network/networks that are sufficiently supported to ensure reliable, ongoing operations.
- 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 2014 Actual	FY 2015 Approved Budget	FY 2015 Estimated Budget	FY 2016 Adopted Budget	Increase/Decrease FY 2015 App. To FY 2016	
					Amount	%
Costs:						
Personnel	3,824,120	3,931,118	4,025,484	4,257,244	326,126	8.30%
Operating	942,465	865,696	969,722	837,276	-28,420	-3.28%
Capital/Leases	872,015	797,535	1,700,808	870,499	72,964	9.15%
TOTAL	5,638,600	5,594,349	6,696,014	5,965,019	370,670	6.63%
Revenue:						
Fees	1,100	0	0	0	0	0.00%
State/Federal	2,345,948	2,283,523	2,676,580	2,305,291	21,768	0.95%
Local	3,324,074	3,310,826	4,019,434	3,659,728	348,902	10.54%
TOTAL	5,671,123	5,594,349	6,696,014	5,965,019	370,670	6.63%
Full-time Positions	43.3	43.3	43.3	45.3	2	4.62%

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 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.

An interest credit from refinancing and reduced principal payments allowed for level funding from the county government and also provided funds for transfer to the School Capital Projects Fund.

GOALS:

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

BUDGET SUMMARY:

	FY 2014 Actual	FY 2015 Approved Budget	FY 2015 Estimated Budget	FY 2016 Adopted Budget	Increase/Decrease FY 2015 App. To FY 2016	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	13,999,653	15,754,651	15,754,651	15,236,485	-518,166	-3.29%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	13,999,653	15,754,651	15,754,651	15,236,485	-518,166	-3.29%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	276,080	271,500	271,500	337,043	65,543	24.14%
Local	14,626,151	15,483,151	15,483,151	14,899,442	-583,709	-3.77%
TOTAL	14,902,231	15,754,651	15,754,651	15,236,485	-518,166	-3.29%
 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.

Textbook adoption schedules are set by the Virginia Department of Education.

GOALS:

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

BUDGET SUMMARY:

	FY 2014 Actual	FY 2015 Approved Budget	FY 2015 Estimated Budget	FY 2016 Adopted Budget	Increase/Decrease FY 2015 App. To FY 2016	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	425,797	476,169	489,786	469,739	-6,430	-1.35%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	425,797	476,169	489,786	469,739	-6,430	-1.35%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	425,797	476,169	489,786	469,739	-6,430	-1.35%
TOTAL	425,797	476,169	489,786	469,739	-6,430	-1.35%
Full-time Positions	0	0	0	0	0	0.00%

CONTINGENCY RESERVE

DESCRIPTION:

Due to delayed action by the Virginia General Assembly in approving a state budget in FY 2015, the Contingency Reserve allowed for a temporary reserve of funding for a salary increase during that time. These funds were reallocated to other functions in FY 2016.

GOALS:

- Provide flexibility in the absence of state funding approval if necessary.

BUDGET SUMMARY:

	FY 2014 Actual	FY 2015 Approved Budget	FY 2015 Estimated Budget	FY 2016 Adopted Budget	Increase/Decrease FY 2015 App. To FY 2016	
					Amount	%
Costs:						
Personnel	0	1,053,635	0	0	-1,053,635	-100.00%
Operating	0	0	0	0	0	0.00%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	0	1,053,635	0	0	-1,053,635	-100.00%
Revenue:						
Fees	0	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	0	1,053,635	0	0	-1,053,635	-100.00%
TOTAL	0	1,053,635	0	0	-1,053,635	-100.00%
 Full-time Positions	 0	 0	 0	 0	 0	 0.00%

SCHOOL NUTRITION SERVICES

DESCRIPTION:

The school system operates a school food service that provides approximately 1.7 million meals for students and school personnel each year. The school food service operating is part of the National School Lunch Program which provides federal funds for students from financially-challenged families to eat at a reduced cost or no charge.

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 school nutrition services supervisor.

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

For FY 2016, there is a \$0.10 increase to all full breakfast and lunch meal prices. Increased personnel costs are due to a salary initiative for all staff designed to recruit and retain quality support staff. Decreased operating costs are primarily due to a reduction in food and serving materials costs.

GOALS:

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

CURRENT ACCOMPLISHMENTS:

- Served about 1.7 million meals including breakfasts and lunches.

BUDGET SUMMARY:

	FY 2014 Actual	FY 2015 Approved Budget	FY 2015 Estimated Budget	FY 2016 Adopted Budget	Increase/Decrease FY 2015 App. To FY 2016	
					Amount	%
Costs:						
Personnel	2,350,464	2,563,306	2,631,479	2,629,062	65,756	2.57%
Operating	2,060,690	2,358,309	2,351,549	2,311,425	-46,884	-1.99%
Capital/Leases	32,797	1,278,680	1,242,748	1,686,447	407,767	31.89%
TOTAL	4,443,951	6,200,295	6,225,776	6,626,934	426,639	6.88%
Revenue:						
Fees	2,243,062	2,382,151	2,382,151	2,514,793	132,642	-4.39%
State/Federal	2,367,096	2,584,464	2,584,464	2,604,039	19,575	2.66%
Local	0	1,233,680	1,259,161	1,508,099	274,419	10.55%
TOTAL	4,610,158	6,200,295	6,225,776	6,626,934	426,639	1.23%
Full-time Positions	95.8	94.1	93.7	93.7	-0.4	-0.43%

SCHOOL TEXTBOOK

DESCRIPTION:

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

As a result of the 1994 General Assembly session, textbooks are provided free of charge to all students. 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.

Textbooks scheduled for adoption for FY 2016 include music for grades K-5, high school science, and high school math courses.

GOALS:

- To provide textbooks to all students free of charge.

BUDGET SUMMARY:

	FY 2014 Actual	FY 2015 Approved Budget	FY 2015 Estimated Budget	FY 2016 Adopted Budget	Increase/Decrease FY 2015 App. To FY 2016	
					Amount	%
Costs:						
Personnel	24,348	30,237	33,223	35,033	4,796	15.86%
Operating	881,749	2,542,896	2,545,467	1,865,511	-677,385	-26.64%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	906,097	2,573,133	2,578,690	1,900,544	-672,589	-26.14%
Revenue:						
Fees	5,391	11,500	11,500	11,500	0	0.00%
State/Federal	745,103	804,198	788,385	793,340	-10,858	-1.35%
Local	421,529	1,757,435	1,778,805	1,095,704	-661,731	-37.65%
TOTAL	1,172,023	2,573,133	2,578,690	1,900,544	-672,589	-26.14%
Full-time Positions	0.5	0.5	0.5	0.5	0.0	0.00%

SCHOOL PRIVATE PURPOSE FUNDS

DESCRIPTION:

School Private Purpose Funds include School Private Purpose Trust Income Fund and School Private Purpose Endowed Trust Fund. These funds include some non-expendable funds provided through private donors; and the funds also account for the distribution of income generated by the corpus and which are restricted for special purposes. Scholarships and other initiatives associated with School Board's mission are examples of the types of activities accounted for in these private purpose funds.

Donated funds and financial activities for special purposes such as Bright Futures are also recorded here.

GOALS:

- To provide instructional needs to students.

BUDGET SUMMARY:

	FY 2014 Actual	FY 2015 Approved Budget	FY 2015 Estimated Budget	FY 2016 Adopted Budget	Increase/Decrease FY 2015 App. To FY 2016	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	15,308	50,000	50,000	75,000	25,000	50.00%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	15,308	50,000	50,000	75,000	25,000	50.00%
Revenue:						
Fees	35,932	50,000	50,000	75,000	25,000	50.00%
State/Federal	0	0	0	0	0	0.00%
Local	4,000	0	0	0	0	0.00%
TOTAL	39,932	50,000	50,000	75,000	25,000	50.00%
Full-time Positions	0	0	0	0	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.

FY 2016 increased expenditures primarily include a salary initiative for all staff designed to recruit and retain quality educators and support staff. Also included is a new music therapy staffing position.

GOALS:

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

BUDGET SUMMARY:

	FY 2014 Actual	FY 2015 Approved Budget	FY 2015 Estimated Budget	FY 2016 Adopted Budget	Increase/Decrease	
					FY 2015 App. To FY 2016 Amount	%
Costs:						
Personnel	3,253,924	3,670,828	3,568,422	3,954,336	283,508	7.72%
Operating	974,218	891,089	1,101,127	894,501	3,412	0.38%
Capital/Leases	62,545	531,732	424,101	410,401	-121,331	-22.82%
TOTAL	4,290,687	5,093,650	5,093,650	5,259,238	165,588	3.25%
Revenue:						
Fees	4,430,455	4,604,989	4,684,440	4,891,908	286,919	6.23%
State/Federal	26,000	26,000	40,078	26,000	0	0.00%
Local	0	462,661	369,132	341,330	-121,331	-26.22%
TOTAL	4,456,455	5,093,650	5,093,650	5,259,238	165,588	3.25%
Full-time Positions	67.4	67.4	67.4	68.4	1	1.48%

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 2014 Actual	FY 2015 Approved Budget	FY 2015 Estimated Budget	FY 2016 Adopted Budget	Increase/Decrease FY 2015 App. To FY 2016	
					Amount	%
Costs:						
Personnel	0	0	0	0	0	0.00%
Operating	11,664	35,000	35,000	40,000	5,000	14.29%
Capital/Leases	0	0	0	0	0	0.00%
TOTAL	11,664	35,000	35,000	40,000	5,000	14.29%
Revenue:						
Fees	48	0	0	0	0	0.00%
State/Federal	0	0	0	0	0	0.00%
Local	25,000	35,000	35,000	40,000	5,000	14.29%
TOTAL	25,048	35,000	35,000	40,000	5,000	14.29%
 Full-time Positions	 0	 0	 0	 0	 0	 0.00%

CONSOLIDATED SERVICES FUND

DESCRIPTION:

A memorandum of understanding between the Frederick County Board of Supervisors and Frederick County School Board provides a framework whereby the School Division would manage and assume responsibility for maintenance of county office complex and other county buildings. Funds are set aside from regular school operations in the Consolidated Services Fund.

This fund also captures activities with providing the School Division and other agencies vehicle maintenance services. Revenues are from billings to the School Division and other agencies obtaining the services. Expenditures reflect personnel, operating supplies, materials, and services, and capital outlay costs needed to run the vehicle maintenance operation. Staff are trained and qualified in heavy and light duty vehicle maintenance.

The FY 2016 budget is increased primarily due to a salary initiative for all staff designed to recruit and retain quality support staff. Additionally, the budget reflects increased vehicle maintenance activities with other agencies.

GOALS:

- To provide building maintenance services for Frederick County per the Memorandum of Understanding.
- To provide vehicle and bus maintenance services for school bus and vehicle fleets and other agency vehicle fleets.

BUDGET SUMMARY:

	FY 2014 Actual	FY 2015 Approved Budget	FY 2015 Estimated Budget	FY 2016 Adopted Budget	Increase/Decrease FY 2015 App. To FY 2016	
					Amount	%
Costs:						
Personnel	869,473	881,155	906,587	957,886	76,731	8.71%
Operating	2,027,553	2,218,845	2,211,540	2,642,114	423,269	19.08%
Capital/Leases	1,107	0	1,623	0	0	0.00%
TOTAL	2,898,133	3,100,000	3,119,750	3,600,000	500,000	16.13%
Revenue:						
Fees	2,966,776	3,100,000	3,100,000	3,600,000	500,000	16.13%
State/Federal	0	0	0	0	0	0.00%
Local	4,289	0	19,750	0	0	0.00%
TOTAL	2,971,065	3,100,000	3,119,750	3,600,000	500,000	16.13%
Full-time Positions	14.4	14.4	14.4	14.4	0.0	0.00%

Capital Funds



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

**CAPITAL IMPROVEMENT PLAN
FREDERICK COUNTY
2015-2016**

The Code of Virginia assigns the responsibility for preparation of plans for capital outlays to the local planning commission. The Capital Improvements Plan (CIP) consists of a schedule for major capital expenditures for the county for the ensuing five years. The CIP consists of a separate document that was adopted by the Board of Supervisors on February 25, 2015.

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, and the policies of the Comprehensive Plan. When the CIP is adopted, it becomes a component of the Comprehensive Plan. Frederick County approved the 2030 Comprehensive Plan on July 3, 2011.

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.

Transportation projects are included in the CIP. The inclusion of transportation projects to the CIP is in no way an indication that Frederick County will be independently undertaking these projects. Funding projects will continue to come from a combination of state and federal funds, developer contributions, and revenue sharing.

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**

	2015-16	2016-17	2017-18	2018-19	2019-20	2020+	County Contrib.	Total Cost
Public Schools								
Elem. School #12, Armel Add. & Renov.	1,600,000	30,800,000					32,400,000	32,400,000
R. E. Aylor Middle Addition & Renovation	1,400,000	10,730,000	8,970,000	9,900,000			31,000,000	31,000,000
Fourth High School	1,700,000	35,500,000	32,200,000	19,400,000			91,900,000	91,900,000
James Wood High Renovation							TBD	TBD
Sherando High Parking & Field Improve.							TBD	TBD
DJ Howard Center Addition & Renov.							TBD	TBD
Apple Pie Elem. Phase 2 Renovation						8,900,000	8,900,000	8,900,000
Bass Hoover Elem. Phase 2 Renovation						9,000,000	9,000,000	9,000,000
County/School Board Admin. Building							TBD	TBD
Indian Hollow Elem. Addition & Renov.							TBD	TBD
Elementary School #13						24,700,000	24,700,000	24,700,000
Fifth Middle School						49,500,000	49,500,000	49,500,000
Total Public Schools	47,000,000	77,030,000	41,170,000	29,300,000		92,100,000	247,400,000	247,400,000
Parks and Recreation								
Water Slide/Spray Ground	1,352,000						1,352,000	1,352,000
Access Road w/Parking/Trails	1,567,000						1,567,000	1,567,000
Indoor Aquatic Facility	480,000	14,683,000					15,163,000	15,163,000
Snowden Bridge Park Development	3,161,000						3,161,000	3,161,000
Softball Complex		682,000					682,000	682,000
Abrams Creek Greenway Trail	85,000	148,000	2,702,000				2,935,000	2,935,000
Lake/Trails/Parking – 2 Fields		103,000	1,281,000				1,384,000	1,384,000
Community Parks (3)		6,352,000					6,352,000	6,352,000
Neighborhood Parks (3)		2,285,000					2,285,000	2,285,000
District Parks (4)			15,717,000				15,717,000	15,717,000
Picnic Areas			818,000				818,000	818,000
Indoor Ice Rink			6,102,000				6,102,000	6,102,000
Community Center			8,952,000				8,952,000	8,952,000
Open Play Areas				487,000			487,000	487,000
Baseball Field Lighting Upgrade				1,300,000			1,300,000	1,300,000
Soccer/Multi Use Fields				1,141,000			1,141,000	1,141,000
Tennis/Basketball Complex				535,000			535,000	535,000
Skateboard Park				522,000			522,000	522,000
Shelter Stage					517,000		517,000	517,000
Fleet Trip Vehicles					295,000		295,000	295,000
Maintenance Compound					381,000		381,000	381,000
Total Parks and Recreation	6,645,000	24,253,000	35,572,000	3,985,000	1,193,000		71,648,000	71,648,000
Regional Library								
Gainesboro Library		155,023	1,465,736	128,275			1,749,034	1,749,034
Senseny/Greenwood Library							TBD	TBD
Route 522 South Library Branch							TBD	TBD
Total Regional Library		155,023	1,465,736	128,275			1,749,034	1,749,034
Transportation								
I-81 Exit 310 Improvements. (E)						49,121,000	49,121,000	49,121,000
Route 277 Widening & Safety Improve. (E)						36,082,000	36,082,000	36,082,000
East Tevis Street Extension & Bridge (E)						6,000,000	6,000,000	6,000,000
Route 37 Engineering & Construction (E)	300,000,000						300,000,000	300,000,000
I-81 Exit 307 Relocation (E)						60,000,000	60,000,000	60,000,000
Route 277 Improvements Phase 2 (E)						15,000,000	15,000,000	15,000,000
Redbud Road Realignment (E)						2,500,000	2,500,000	2,500,000
Warrior Drive Extension (E)						23,200,000	23,200,000	23,200,000
Channing Drive Extension (E)						20,600,000	20,600,000	20,600,000
Brucetown/Hopewell Realignment (E)						3,000,000	3,000,000	3,000,000
Widening of Route 11 North (E)						47,800,000	47,800,000	47,800,000
Senseny Road Widening (E)						22,800,000	22,800,000	22,800,000
Inverlee Way (E)						10,200,000	10,200,000	10,200,000
Fox Drive (E)						250,000	250,000	250,000
Renaissance Drive (E)						2,000,000	2,000,000	2,000,000
Eastern Road Plan Improvements							TBD	TBD
Total Transportation	300,000,000					298,553,000	598,553,000	598,553,000
Winchester Airport								
New General Aviation Terminal (A,B)		380,000	2,600,000					2,980,000
Northside Connector (A,B)	1,250,000							1,250,000
New Terminal Parking Lot (A,B)			650,000					650,000
Land Parcel 64-A-66 (A,B)	275,000							275,000
Land Parcel 64-A-67 (A,B)	275,000							275,000
Land Parcel 64B-A-33A (A,B)	175,000							175,000
Land Parcel 64-A-60 (A,B)	275,000							275,000
Land Parcel 64B-A-40 (A,B)	175,000							175,000

	2015-16	2016-17	2017-18	2018-19	2019-20	2020+	County Contrib.	Total Cost
Land Parcel 64-A-64 (A,B)		275,000						275,000
Fuel Storage Facility (A,B)		1,000,000						1,000,000
Land Parcel 64B-A-47 (A,B)				300,000				300,000
Land Parcel 64-A-49 (A,B)				300,000				300,000
Land Parcel 64-A-50 (A,B)				300,000				300,000
Land Parcel 64B-A-51 (A,B)	235,000							235,000
Land Parcel 64B-A-52 (A,B)				300,000				300,000
Land Parcel 64-A-59 (A,B)				300,000				300,000
North Side Service Road (A,B)				400,000				400,000
Taxiway "A" Relocation (A,B)				200,000	4,650,000	4,800,000		9,650,000
Total Winchester Airport	2,660,000	1,655,000	3,250,000	2,100,000	4,650,000	4,800,000		19,115,000
County Administration								
Clearbrook Convenience Site (E)	20,000	357,850					377,850	377,850
Albin Convenience Site		24,000	418,850				442,850	442,850
Relocation/Expansion Gore Site			24,000	325,550			349,550	349,550
General Gov. Capital Expenditures (E)	200,000	200,000	200,000	200,000	200,000		1,000,000	1,000,000
County/School Board Admin. Bldg. (E)	TBD						TBD	TBD
Joint Jud. Center Renov. New Facility (E)	4,065,500					20,000,000	24,065,500	24,065,500
Total County Administration	4,285,500	581,850	642,850	525,550	200,000	20,000,000	26,235,750	26,235,750
Fire and Rescue								
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	805,000					905,000	905,000
Fire & Rescue Station #23		550,000	2,150,000	1,000,000			3,700,000	3,700,000
Regional Training Center	75,000	100,000	1,250,000	10,000,000	9,500,000	10,250,000	31,175,000	31,175,000
Fire & Rescue Station #24 (C)		250,000	3,500,000				3,750,000	3,750,000
Station #15 (Clearbrook) Relocation (E)	33,000	88,000	4,275,000				4,396,000	4,396,000
Total Fire and Rescue	608,000	3,293,000	12,675,000	11,000,000	9,500,000	10,250,000	47,326,000	47,326,000
Fire & Rescue Company Capital								
Fire & Rescue Capital Equipment (E)	200,000	200,000	200,000	200,000	200,000		1,000,000	1,000,000
Apparatus Ventilation System-Greenwood	550,000						550,000	550,000
Office/Living Quarters -Greenwood	550,000						550,000	550,000
Life Pack x 3 - Middletown	100,000						100,000	100,000
Rescue Engine Replacement - Middletown	800,000						800,000	800,000
North Mountain Building Expansion	342,766						342,766	342,766
Total Company Capital Requests	2,542,766	200,000	200,000	200,000	200,000		3,342,766	3,342,766
Total	321,441,266	107,167,873	94,975,586	47,238,825	15,743,000	425,703,000	996,254,550	1,015,369,550
A = Partial funding from VA Dept. of Aviation B = Partial funding from FAA C = Partial funding from private donations D = Funding goes beyond displayed 5 years E = Partial funding anticipated through development & revenue sources								

A brief description of the items included on the above chart for FY 2015-2016 are presented as follows:

Elementary School #12/Armel Elementary School Addition & Renovation: The 12th elementary school project will address anticipated growth in student enrollment in the school division in general and in the Stonewall, Redbud Run, and Apple Pie Ridge elementary school attendance zones in specific over the next several years. The facility will be designed to accommodate a student membership of 740. Armel Elementary School opened in 1991 and has served as a K-5 elementary school since that time. The school contains 70,281 square feet and has a program capacity of 590 students. As of October 31, 2014, the school has 556 students. Enough classrooms will be added to Armel Elementary School to accommodate the additional growth at Lake Frederick. The existing facility will be updated as needed and core areas partially renovated to serve the additional students.

Robert E. Aylor Middle School Renovation: Robert E. Aylor Middle School opened in 1969 as a junior high and has served those grades since that time. The school contains 113,643 square feet and has a program capacity of 850 students serving grades 6-8. The building is in acceptable condition; however, several major areas need to be addressed in a renovation. Major areas of this renovation project include the following: addition of classroom and storage space to better equip the building to deliver instruction in the middle school format (as opposed to the junior high format), complete replacement of fire alarm and communication systems, upgrade of electrical and plumbing, and complete replacement of mechanical systems. Other areas to be addressed are security, modernization of asphalted areas, and the installation of an emergency system.

Fourth High School: The fourth high school project will serve students grades 9-12, have a program capacity of 1,250 students, and will address anticipated growth in high school student enrollment in the school division. The site is located at the end of Justes Drive behind Admiral Byrd Middle School. This school will be designed and constructed to be similar to the new Frederick County Middle School and the renovated Aylor Middle School, with a variety of learning spaces to meet the needs of a variety of learning styles and to impart skills necessary in today's working world. It is anticipated that enrollment in the high schools by the fall of 2019 will be 4,236 students. High school program capacity is currently 4,050 students. To avoid overcrowding in the high schools, construction of the fourth high school needs to occur to open in that time frame.

Water Slide/Spray Ground – Clearbrook/Sherando: This project includes upgrades to the outdoor swimming pools at both Clearbrook and Sherando Parks. The upgrade would involve the removal of the diving boards and the installation of one 50' water slide and one 75' water slide at each pool. The upgrade would also include the addition of a spray ground with 10-12 features at each pool. This project is expected to increase pool attendance by 30 percent while providing recreational opportunities for both the Sherando and Clearbrook Park service areas.

Access Road with Parking and Trails – Sherando Park: This project involves the development of an entrance and 1,800 linear feet of access roadway from Warrior Drive; a 100 space parking area; and 2.8 miles of trails. This project will provide trails with walking and jogging opportunities for the Sherando Park service area and the entire Frederick County community.

Indoor Aquatic Facility – Competitive/Training/Leisure Pool: This facility would house competitive, instructional, and leisure pools with an office, adequate storage and locker rooms and would need approximately ten acres to construct. This facility should be located on property owned or proffered to the County. The above pools may be constructed in one facility, separated into multiple facilities, or co-located with other compatible uses should opportunities arise, reducing the acreage demand. There are no public indoor pools in Frederick County. By constructing the indoor pool, it would permit the department to meet competition needs, instructional needs, citizen programming and leisure demands as well as provide a nucleus to 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 competitive scholastic programs and year round recreational programming for the residents of Frederick County. The indoor pool facility should be located in an area convenient to the major transportation corridors of the County. However, as an alternative, one of the two county regional parks could be used to house the facility, since these locations are already identified as centers for recreation programs and activities.

Snowden Bridge Park Development: Snowden Bridge Park, situated on land proffered by the Snowden Bridge development utilizes park and school land for the provision of an active recreation park. The above park is to include four regulation size soccer fields and three baseball fields suitable for little league play. Lighting, restroom, and parking are part of the park concept. The overall park is informed by the Snowden Bridge rezoning proffer of 2003. The proffer indicates the provided land to be used for baseball and soccer field development in anticipation of the population increase generated by the development. The Parks and Recreation Commission adopted a site plan for the property in 2014 including the soccer and baseball fields. As Frederick County has no soccer fields in the northern part of the county, Snowden Bridge Park provides a venue to meet this need.

Abrams Creek Greenway Trail: This project consists of a 10' wide asphalt multi-use bicycle/pedestrian trail along Abrams Creek from Senseny Road to Channing Drive. It is estimated that the trail will have three bridges (stream crossings) and will be approximately 2.6 miles in length. This project will provide trails with bicycle, walking, and jogging opportunities, which ranks #1 in the 2007 Virginia Outdoors Plan survey for all outdoor recreational activities. This project is intended to meet the needs of the community as identified in the 2012 Frederick County Parks and Recreation Community Survey.

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.

Northside Connector: This project proposed to construct a new taxiway connector and a short partial parallel taxiway on the northwest side of the airfield. The connector would access the runway at the end of Runway 14 and the parallel taxiway would connect to the proposed apron and hangar development area on the northside of the airfield. The Airport has and continues to experience a growth in business usage. Over the past several years, businesses have been operating increasingly larger aircraft. The based aircraft accommodations on the south side of the airport were developed over 20 years ago, before these larger aircraft were even available to businesses. Therefore the south side was not developed to accommodate these larger aircraft. In addition, the airport has effectively “built-out” the available space for any aircraft hangars on the southside, requiring opening up land on the northside. These taxiways are the first step in opening up the area for future development of large corporate hangars.

Land Acquisition – Various Parcels: These projects include the acquisition of various parcels located along Bufflick Road. These parcels are critical to airport development because a portion is located within or near the airport primary surfaces. Under the FAA Part 77 Surface Requirements and the Code of Virginia 15.2, the airport is required to own fee simple property located within the primary surfaces. There are currently more than 120 based aircraft at the Winchester Regional Airport. The owners and passengers of these aircraft will have the benefit of increased safety on the airport once the parcels are acquired and vertical obstructions are minimized.

Clearbrook Convenience Site Relocation: The relocation of the Clearbrook citizens’ convenience site to property located within the Clearbrook community is planned for FY 2016-2017. The current two acre facility is now situated on quarry land and is the beneficiary of a no-cost lease which ends December 31, 2015. The Quarry has asked that the County vacate this property by the end of 2016. Although the original lease agreement and options were extended by the previous owner, O-N Minerals, which planned to long wall mine below the surface. Due to Carmeuse’s intention to use an open pit approach during its quarry expansion, the convenience site will be forced to relocate to another site in the Clearbrook/Stephenson community, likely within the next two years.

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.

Joint Judicial Center Renovation/New Facility: This new project consists of an expansion to the existing Joint Judicial Center, to be located generally in the City of Winchester or in the County’s Urban Development Area. This is a two-phased project; phase one includes the \$4,065,000 renovation to the existing Joint Judicial Center; phase two is the further renovation and/or reconstruction of facilities. The inclusion of this capital facility will allow for improvements to general government facilities and services for the benefit of the residents of Frederick County and will meet the increasing need for office space, meeting space, and government services in an accessible location. The need for this project has been established through ongoing communication with the court system and the City of Winchester.

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 the potential for office and meeting room space for the County and community. The station will be located in the area of Fairfax Pike, White Oak Road, and Tasker 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. Those who would occupy the facility will determine the size of the satellite office and meeting room space. This facility is specifically identified in the Route 277 Triangle and Urban Center Land Use Plan approved in 2008.

Fire & Rescue Station #22/Apparatus: This item consists of the purchase of one custom pumper equipped and one custom Type I Advanced Life Support (A.L.S.) capable ambulance equipped to be assigned to Fire and Rescue Station 22. The pumper will be built to N.F.P.A. 1901 specifications and equipped with all of the required and necessary equipment to function as a Class A Pumper. The ambulance will be built to the Federal KKK-A-1822E specifications and equipped with all of the required and necessary equipment to function as an Advanced Life Support ambulance. This fire and rescue apparatus is needed due to the fact that the Fire and Rescue Department currently owns one pumper and one ladder truck that are twenty plus years of age and already assigned to other functions. The currently owned fire and rescue apparatus would not endure the demands placed on it while being assigned to a high call volume.

Fire & Rescue Regional Training Center: This project would involve the construction of a Regional Public Safety Training Center potentially consisting of an administrative building, multi-story burn building, multi-story training tower, vehicle driving range, shooting range, and numerous other training props. This project will incorporate emergency medical services, fire, hazardous materials, rescue, law enforcement, industrial, and educational institutions located in Clarke County, Frederick County, Shenandoah County, Warren County, Winchester City, State Agencies, Federal Agencies, and potentially jurisdictions within the state of West Virginia. This project will facilitate realistic training in today's modern environment for emergency services and industrial personnel located throughout the Northern Shenandoah Valley and expanding into West Virginia. This project will reinforce existing training programs in those respective agencies and jurisdictions as well as facilitate training that is currently not available within the Northern Shenandoah Valley which causes students and instructors to travel into the Washington Metropolitan region. The number of personnel being trained at this Training Center is potentially in the thousands based upon training statistics provided in July 2007 by the participating agencies.

Clear Brook Fire Station (#13) Relocation: A new facility is proposed to be built on property south of Brucetown Road. The building is to be four drive-thru bays, administration, eating and sleeping facilities along with a dining hall. The estimated size of the structure is to be approximately 28,000 square feet. The current facility has been outgrown and to be able to provide the proper services to the community, to accommodate staffing needs, and fund raising operations, the current facility is in need of upgrading/updating. There is an option to swap land with the Quarry and propose to build a new facility on that property or remain at the current location and build on existing property to the east and remove the current building and extend the parking to the west.

Fire & Rescue Capital Equipment: This 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 25, 2015. 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 2015-2016 and have been included in each separate fund.

A summary of all funded capital expenses are as follows:

General Fund:

8,000	Large Scale Plotter/Scanner-E911 Communications (state grant associated)
122,053	Capital leases for office/miscellaneous equipment
282,685	Building/Land leases
<u>412,738</u>	

Regional Jail Fund:

\$3,200	Tray drying racks
7,500	Keywatcher illuminated w/locking slots (Community Corrections)
6,775	Keywatcher illuminated w/locking slots (Emer Ready Room)
6,000	Mobile X-Ray Unit
41,197	Dodge Caravan – Handicap Accessible
13,960	Office equipment leases
<u>\$78,632</u>	

Landfill Fund:

\$5,000	Communications equipment
5,000	Integrated Technology Equipment
5,000	Miscellaneous tools for Maintenance Shop
10,000	Miscellaneous equipment – Purchase of specialized diagnostic equipment for emissions monitoring for the Gas to Energy Plant.
40,000	Lease/Rent of Equipment
30,000	Pick-up truck to replace current truck with over 200,000 miles.
90,000	Purchase of a skid loader with 90 inch flail mower attachment – The existing John Deere CT332 model (76 horsepower) will be traded in for a larger unit (approx. 90 horsepower) that will be more versatile and include the capability of handling a 90 inch flail mower. This mower will be used to maintain the slopes of the closed landfill areas that are too steep to mow with a tractor. This new flail mower will be purchased as an accessory for the new skid steer loader. Once the unit is purchased, the net impact to the operational budget should be minimal. The newer equipment will be larger but more fuel efficient; in addition, a new machine will carry manufacturer's warranty for repairs as well.
350,000	Leachate Treatment Plant Upgrade – This project is intended to replace and upgrade existing equipment at the landfill leachate pretreatment facility. The existing Aquamats® system was installed in 2003 with a life expectancy of ten years. The current system has now been in place for almost thirteen years. Replacement of rotary lobe blowers, biological growth media and air diffusion lines will be the primary components of this project. Operation and maintenance of the new system shall be of similar nature and costs as the existing system.
100,000	Waste Heat Project – Research is currently underway as to the use of the landfill gas to energy plant's coolant loops to supply heat for the landfill maintenance facilities. This project would involve using heat exchangers to convey the waste heat from the coolant to use in newly installed forced air heaters inside the maintenance facilities. This project would allow the current gas flow used in the landfill gas heaters to be used by the engines to create additional power. In addition, currently used landfill gas radiant heaters require much maintenance that will be reduced by this project. The long term benefits will include reduced maintenance costs and increased reliability.
100,000	Gas Field Expansion – Additional gas collection components need to be installed as the landfill continues to increase in size. This expansion will

include the construction of additional horizontal gas wells and possibly extend the gas collection header on the north side of the municipal landfill. By expanding the landfill gas collection system, it is anticipated that gas flow to the generators will be increased, allowing for increased electrical production. In addition, the collection system acts as a means of reducing hazards associated with the buildup of landfill gas within the landfill. This project is part of an ongoing effort to collect and control landfill gas as it is produced through the decomposition process.
 Depreciation of Equipment

575,000
1,310,000

Division of Court Services Fund:

\$4,000	Office equipment leases
<u>12,000</u>	Building leases
\$16,000	

Shawneeland Sanitary District Fund:

<u>\$3,000</u>	Construction equipment leases
\$3,000	

Airport Operating Fund:

<u>\$159,650</u>	Building and equipment leases
\$159,650	

Economic Development Authority Fund:

<u>\$31,271</u>	Building and equipment leases
\$31,271	

School Funds:

\$3,481,238	School Operating/School Food Service/NREP Operating Fund Capital Expenses
	Capital outlay expenditure appropriations for FY 2016 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. All operating capital outlay appropriation is routine expenditures to continue operations of the school division.
500,000	School Capital Fund
	Capital outlay expenditure appropriations for FY 2016 for the School Capital Fund is non-routine projects begun but not completed during the prior year.
<u>\$3,981,238</u>	

Total Capital/Leases for all Funds:

\$5,992,529

The following page is a brief summary of the individual capital fund.

SCHOOL CAPITAL PROJECTS FUND

DESCRIPTION:

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

For FY 2016, funds include a carry-over amount for projects that were begun in the prior year but may not be completed by June 30, 2015.

GOALS:

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

BUDGET SUMMARY:

	FY 2014 Actual	FY 2015 Approved Budget	FY 2015 Estimated Budget	FY 2016 Adopted Budget	Increase/Decrease FY 2015 App. To FY 2016		
					Amount	%	
Costs:							
Personnel	9,603	0	10,397	0	0	0.00%	
Operating	100,211	0	41,534	0	0	0.00%	
Capital/Leases	1,026,631	2,166,316	1,349,477	500,000	-1,666,316	-76.92%	
TOTAL	1,136,445	2,166,316	1,401,408	500,000	-1,666,316	-76.92%	
Revenue:							
Fees	0	0	0	0	0	0.00%	
State/Federal	0	0	0	0	0	0.00%	
Local	1,846,631	2,166,316	1,401,408	500,000	-1,666,316	-76.92%	
TOTAL	1,846,631	2,166,316	1,401,408	500,000	-1,666,316	-76.92%	
Full-time Positions	0	0	0	0	0	0.00%	

Statistics



Belle Grove Plantation
Middletown, Virginia
Built in 1797

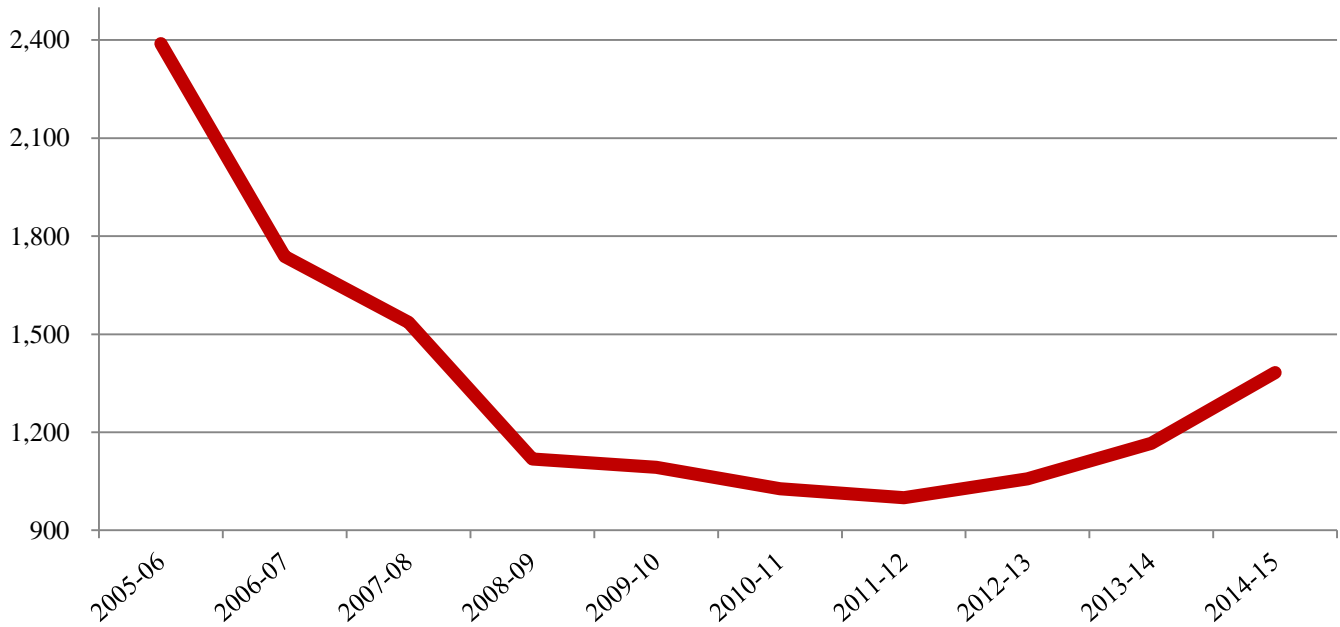
Frederick County, Virginia
Property Value and Construction

Last Ten Fiscal Years

Fiscal Year	# of Permits	Commercial		Residential Construction	Property Value	
		Industrial Construction	# of Permits		Commercial/Residential	Non-Taxable
2005-06	414	92,681,675	1,975	458,259,393	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
2010-11	237	32,499,993	790	51,363,019	7,835,125,164	714,807,150
2011-12	238	128,913,347	762	58,500,877	7,636,872,397	786,027,450
2012-13	214	53,220,821	844	74,842,367	7,696,001,678	825,565,280
2013-14	272	126,203,474	894	86,297,300	7,816,092,895	863,762,710
2014-15	230	99,660,910	1,153	135,043,027	8,149,289,029	872,850,680

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

Building Permits Issued
Last Ten Fiscal Years



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

Fiscal Year	Real Estate	Personal Property	Machinery & Tools	Mobile Homes	Public Utility		Total
					Real Estate	Personal Property	
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
2010-11	7,835,125,164	923,821,006	252,377,445	40,893,172	257,775,602	966,251	9,310,958,640
2011-12	7,636,872,397	941,431,693	249,754,319	41,442,635	367,573,433	2,062,067	9,239,136,544
2012-13	7,696,001,678	972,643,615	255,121,648	41,657,061	378,304,245	2,172,968	9,345,901,215
2013-14	7,816,092,895	1,006,173,853	282,244,524	41,946,199	342,658,871	2,194,437	9,491,310,779
2014-15	8,149,289,029	1,066,745,109	315,089,475	41,613,492	367,409,534	2,751,089	9,942,897,728

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

Frederick County, Virginia

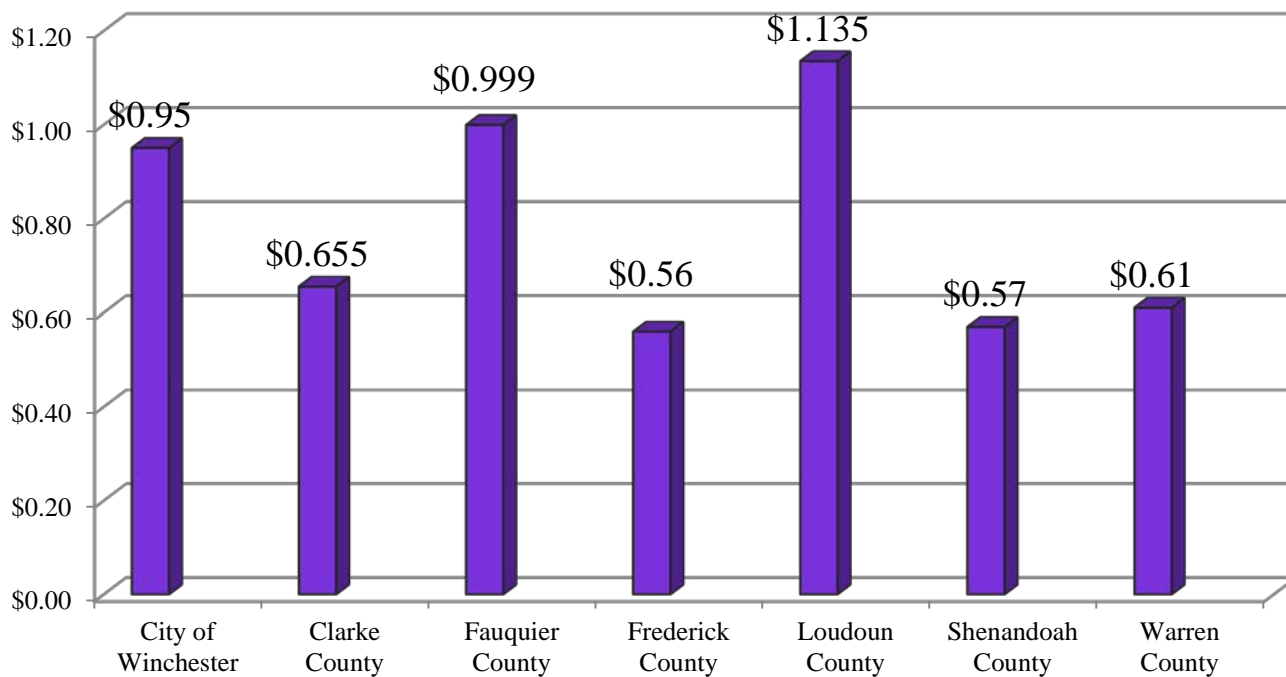
Property Tax Rates

Last Ten Calendar Years

Calendar Year	Real Estate	Personal Property	Machinery and Tools	Mobile Homes	Public Utilities	
					Real Estate	Personal Property
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
2015	0.56	4.86	2.00	0.56	0.56	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 Position
At June 30, 2014

	Governmental Activities	Business- Type Activities	Total	Component Units	
				School Board	Economic Development Authority
Assets:					
Cash and cash equivalents	\$58,847,338	\$19,486,055	\$78,333,393	\$27,274,612	\$203,899
Restricted cash	0	11,938,536	11,938,536	0	0
Receivables, net	48,015,378	522,809	48,538,187	426,817	0
Advance to primary government	0	0	0	0	925,000
Due from other governments	9,699,102	0	9,699,102	4,488,264	0
Intergovernmental loan	734,939	0	734,939	0	0
Prepaid Expenses	2,972	0	2,972	0	0
Inventory	0	0	0	515,517	0
Capital Assets:					
Land and construction in progress	4,416,927	3,702,848	8,119,775	13,096,131	0
Other capital assets, net of accumulated depreciation	110,867,454	14,863,495	125,730,949	99,589,383	0
Capital assets, net	115,284,381	18,566,343	133,850,724	112,685,514	\$0
Total assets	232,584,110	50,513,743	283,097,853	145,390,724	1,128,899
Deferred Outflows of Resources:					
Deferred charge on refunding	\$5,186	\$0	\$5,186	\$0	\$0
Liabilities:					
Accounts payable and accrued expenses	\$1,332,983	\$476,933	1,809,916	\$18,652,048	\$0
Accrued interest payable	2,249,020	0	2,249,020	0	0
Claims payable	748,052	0	748,052	1,377,545	0
Advance from component unit	925,000	0	925,000	0	0
Unearned revenue	0	349	349	0	0
Amounts held for others	418,195	0	418,195	0	0
Long-term liabilities:					
Due within one year	14,031,935	125,238	14,157,173	885,776	300,000
Due in more than one year	140,068,466	11,992,209	152,060,675	4,454,335	625,000
Total Liabilities	159,773,651	12,594,729	172,368,380	25,369,704	925,000
Deferred Inflows of Resources:					
Unearned revenue - taxes	\$40,587,751	\$0	\$40,587,751	\$0	\$0
Net Position:					
Net investment in capital assets	-\$9,979,970	\$18,566,343	\$8,586,373	\$112,685,514	\$0
Unrestricted	42,207,864	19,352,671	61,560,535	7,335,506	203,899
Total net position	32,227,894	37,919,014	70,146,908	120,021,020	203,899

Frederick County, Virginia

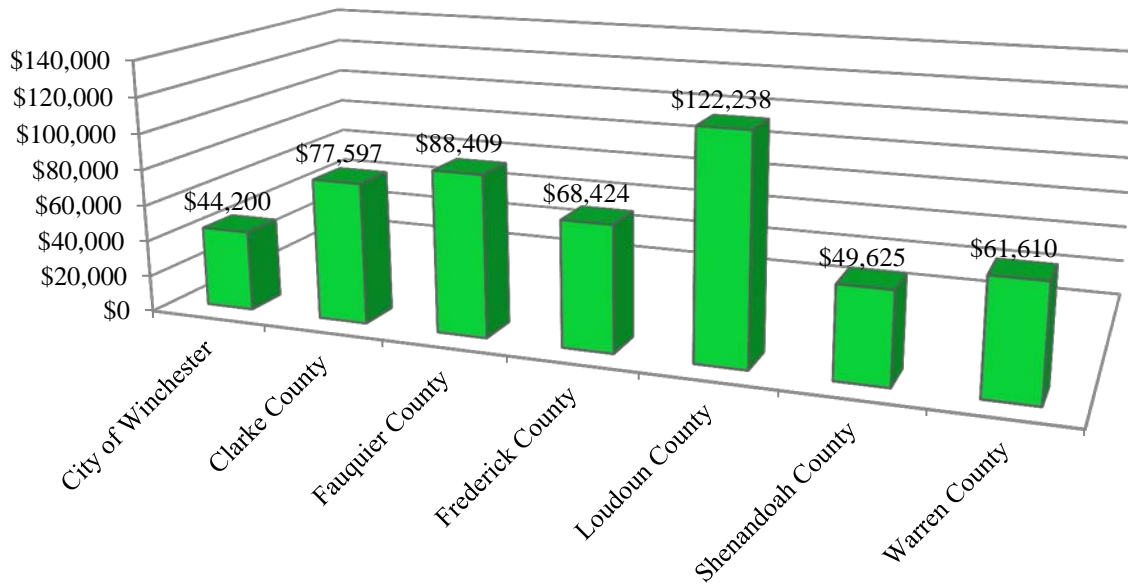
Demographic Statistics

Last Ten Calendar Years

Calendar Year	Population (1)	Per Capita Income (1) (2)	School Enrollment (3)	Unemployment Rate (1)
2005	68,809	30,313	11,742	2.1%
2006	70,575	32,059	12,549	2.6%
2007	72,949	33,121	12,905	3.0%
2008	73,886	34,156	13,041	4.3%
2009	74,384	32,643	13,061	8.0%
2010	78,305	33,528	13,043	7.1%
2011	79,156	37,954	13,029	6.1%
2012	80,118	39,710	13,066	5.3%
2013	81,207	40,393	13,045	5.0%
2014	82,059	N/A	13,092	4.5%

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

Median Household Income Comparison of Neighboring Counties and Cities



Frederick County, Virginia
Additional Miscellaneous/Demographic Statistics

Demographic Profile – 2013 ¹						
	Percent			Value		
	Frederick County, Virginia	Virginia	USA	Frederick County, Virginia	Virginia	USA
Demographics						
Population ²	--	--	--	81,319	8,260,405	316,128,839
Population Annual Average Growth ²	2.2%	1.2%	0.9%	1,594	89,343	2,602,091
Median Age ³	--	--	--	39.1	37.5	37.2
Under 18 Years	25.1%	23.2%	24.0%	19,675	1,853,677	74,181,467
18 to 24 Years	7.9%	10.0%	9.9%	6,179	802,099	30,672,088
25 to 34 Years	11.7%	13.6%	13.3%	9,183	1,090,419	41,063,948
35 to 44 Years	14.6%	13.9%	13.3%	11,431	1,108,928	41,070,606
45 to 54 Years	16.0%	15.2%	14.6%	12,558	1,214,000	45,006,716
55 to 64 Years	11.9%	11.9%	11.8%	9,325	954,964	36,482,729
65 to 74 Years	7.5%	6.9%	7.0%	5,859	549,804	21,713,429
75 Years and Over	5.2%	5.3%	6.0%	4,095	427,133	18,554,555
Race: White	89.3%	68.6%	72.4%	69,934	5,486,852	223,553,265
Race: Black or African American	4.1%	19.4%	12.6%	3,175	1,551,399	38,929,319
Race: American Indian/Alaska Native	0.3%	0.4%	0.9%	234	29,225	2,932,248
Race: Asian	1.2%	5.5%	4.8%	969	439,890	14,674,252
Race: Hawaiian/Other Pacific Islander	0.0%	0.1%	0.2%	34	5,980	540,013
Race: Some Other Race	3.0%	3.2%	6.2%	2,379	254,278	19,107,368
Race: Two or More Races	2.0%	2.9%	2.9%	1,580	233,400	9,009,073
Hispanic or Latino (of any race)	6.6%	7.9%	16.3%	5,168	631,825	50,477,594
Economic						
Labor Force Participation Rate and Size (civilian population 16 years and over) ⁴	67.3%	64.9%	63.8%	41,878	4,188,480	157,113,886
Armed Forces Labor Force ⁴	0.2%	1.8%	0.4%	95	115,131	1,083,691
Veterans, Age 18-64 ⁴	9.5%	9.5%	6.2%	4,694	483,075	11,977,656
Median Household Income ^{3,4}	--	--	--	\$68,424	\$63,907	\$53,046
Poverty Level (of all people) ⁴	7.1%	11.3%	15.4%	5,547	887,595	46,663,433
Mean Commute Time (minutes) ⁴	--	--	--	30.3	27.7	25.5
Commute via Public Transportation ⁴	0.2%	4.4%	5.0%	66	174,338	7,000,722
Union Membership ⁵	3.4%	4.5%	11.3%	--	--	--
Housing						
Total Housing Units ⁴	--	--	--	31,587	3,381,332	132,057,804
Median House Value (of owner-occupied units) ^{3,4}	--	--	--	\$226,900	\$244,600	\$176,700
Homeowner Vacancy ⁴	2.6%	1.8%	2.2%	615	38,395	1,682,020
Rental Vacancy ⁴	3.3%	6.7%	7.3%	214	72,738	3,230,123
Renter-Occupied Housing Units (% of Occupied Units) ⁴						
Occupied Housing Units w/no Vehicle Available (% of Occupied Units) ⁴	3.5%	6.3%	9.1%	1,028	190,596	10,483,077
Social						
No High School Diploma (educational attainment, age 25-64) ⁴	11.0%	10.2%	12.2%	4,746	449,416	20,081,351
High School Graduate (educational attainment, age 25-64) ⁴	28.8%	24.1%	26.7%	12,436	1,060,312	43,924,394
Some College, No Degree (educational attainment, age 25-64) ⁴	22.7%	20.8%	22.0%	9,820	914,713	36,266,398
Associate's Degree (educational attainment, age 25-64) ⁴	7.8%	7.6%	8.6%	3,361	335,360	14,216,331
Bachelor's Degree (educational attainment, age 25-64) ⁴	18.5%	22.1%	19.5%	8,015	974,026	32,105,737
Postgrad Degree (educational attainment, age 25-64) ⁴	11.2%	15.2%	11.0%	4,854	670,825	18,142,599
Enrolled in Grade 12 (% of population) ⁴	1.8%	1.3%	1.4%	1,449	107,694	4,496,472
Disabled, Age 18-64 ⁴	8.9%	9.0%	10.1%	4,300	453,544	19,403,946
Foreign Born ⁴	5.5%	11.3%	12.9%	4,353	917,554	40,341,898

Source: jobsEQ@

1. Census 2010, unless otherwise noted

2. Census 2013, annual average growth rate since 2003

3. Median values for certain aggregate regions (i.e. MSAs) may be estimated as weighted averages of median values from composing counties

4. ACS 2009-2013

5. 2013; Current Population Survey, unionstats.com, and Chmura

Frederick County, Virginia
Principal Real Property Taxpayers
At June 30, 2014

Taxpayer	Type of Business	Assessed Valuation (1)	Percentage of Total Assessed Valuation
Trans Allegheny Interstate	Utility	\$126,535,226	1.56%
The Village at Orchard Ridge	Senior Living Community	45,640,700	0.56%
Shenandoah Valley Elec. Coop.	Utility	\$44,346,900	0.55%
Rappahannock Electric	Utility	\$40,757,123	0.50%
Fort Collier Group	Industrial Park	\$39,366,400	0.49%
Cowperwood FEMA LLC	Federal Government	\$33,970,500	0.42%
Potomac Edison	Utility	\$33,877,138	0.41%
H P Hood	Dairy Plant	\$33,281,900	0.41%
EIP Winchester Owner	Distribution	\$31,210,100	0.38%
Total		\$428,985,987	5.29%
Total assessed valuation for all real property – 2014 calendar year assessment		\$8,114,395,082	100.00%

(1) Percentage of total assessed valuation is based on 2014 tax year assessed value for real property taxes.

Frederick County, Virginia

Miscellaneous Statistics

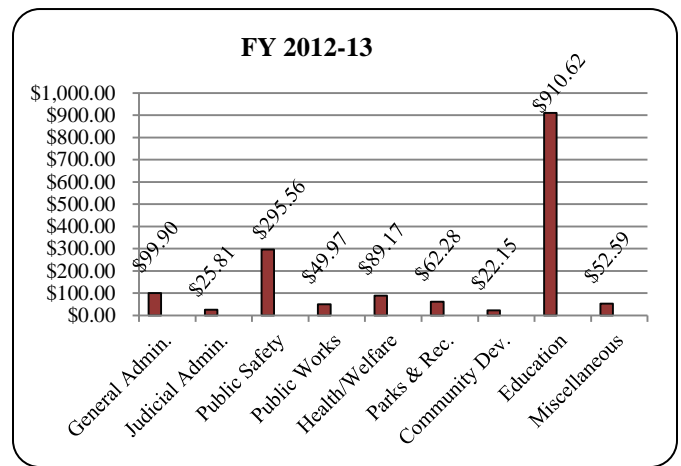
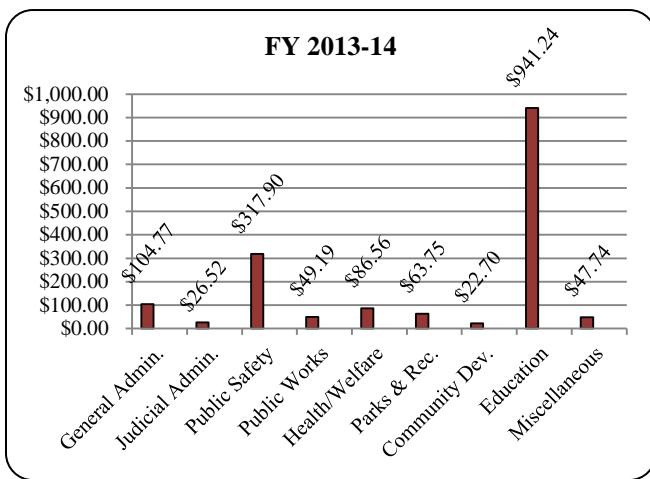
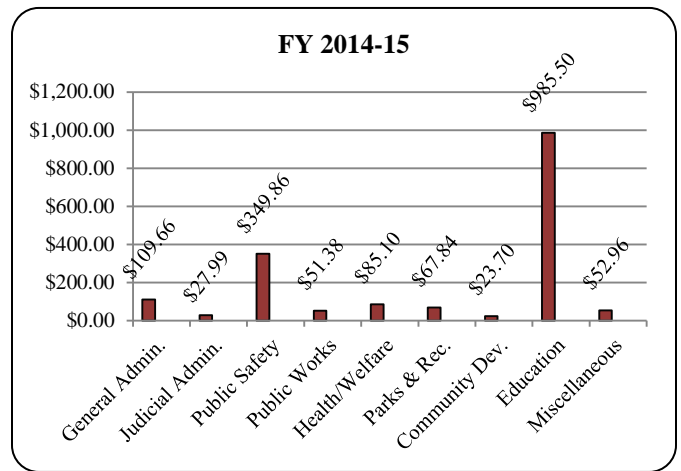
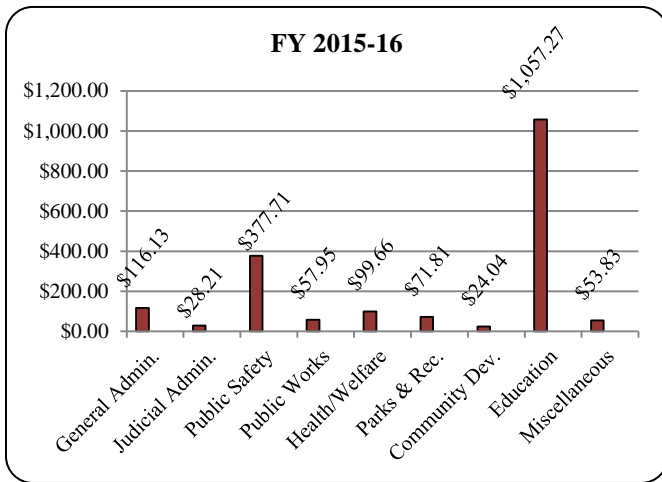
At June 30, 2015

Form of Government:	County Administrator	
Area:	427 square miles	
Fire Protection:	Number of volunteer fire stations	11
	Number of volunteer firefighters	550
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	13,092
	Number of instructional personnel	1,467
Parks and Recreation:	Number of district parks	2
	Total district park acreage	389
	Number of neighborhood parks	2
	Total neighborhood park acreage	12
	Number of park visitors	448,915
	Number of shelters	16
	Number of lakes	2
	Number of playgrounds	9
	Number of disc golf courses (18 holes)	1
	Number of swimming pools	2
	Number of community centers	5
	Number of baseball fields maintained	10
	Number of softball fields maintained	34
	Number of soccer fields maintained	2
	Number of Frederick County Govt sites maintained	4
	Number of Frederick County Public Schools sites maintained	21
	Total FCPS acreage maintained	272
	Number of basicREC sites	11
	Number of recreation program participants	54,788
Building Permits Issued:	Residential and Commercial	1,383

FREDERICK COUNTY TAXPAYER COSTS

	General Fund FY 2015-16	Per Capita \$	% of Total
General Administration	\$9,529,674	\$116.13	6.16%
Judicial Administration	2,314,476	28.21	1.50%
Public Safety	30,994,820	377.71	20.02%
Public Works	4,755,722	57.95	3.07%
Health/Welfare	8,177,956	99.66	5.28%
Parks & Rec./Cultural	5,892,391	71.81	3.81%
Community Development	1,972,887	24.04	1.27%
Education (includes Debt Svc.)	86,758,219	1,057.27	56.04%
Miscellaneous	4,417,499	53.83	2.85%
	\$154,813,644	\$1,886.61	100.00%

Dollar amounts are based on an estimated population of 82,059 and a total General Fund budget of \$154,813,644.



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.

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

Budgeted Funds:	Funds that are planned for certain uses but have not been formally or legally appropriated by the legislative body. The budget document that is submitted for Board approval is composed of budgeted funds.
Capital Outlays:	Expenditures for the acquisition of capital assets.
Capital Projects:	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.
Carryover Funds:	Unexpended funds from the previous fiscal year which may be used to make payments in the current fiscal year.
CDB Grant:	Community Development Block Grant
Clearance Rates:	Cases that are closed (solved) during the calendar year.
Constitutional Officers:	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.
D. A. R. E.:	Drug Alcohol Resistance Education program geared toward elementary school students.
D. C. J. S.:	Department of Criminal Justice Services
Debt Service Fund:	A fund established to account for the accumulation of resources for, and the payment of, general long-term debt, principal and interest.
Delinquent Taxes:	Taxes that remain unpaid on and after the date on which a penalty for non-payment is attached.
Department:	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.
D. O. C.:	Department of Corrections
Encumbrance:	The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for future expenditures.
Enterprise Fund:	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.
Expenditure:	This term refers to the outflow of funds paid or to be paid for an asset obtained or goods and services obtained regardless of when the expense is actually paid. This term applies to all funds. Note: An encumbrance is not an expenditure. An encumbrance reserves funds to be expended.
FCPRD:	Frederick County Parks and Recreation Department
FCPS:	Frederick County Public Schools

Fiduciary Fund:	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.
Fiscal Plan:	The instrument used by the budget-making authority to present a comprehensive financial program to the Board of Supervisors.
Fiscal Year:	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.
Fixed Assets:	Assets of long-term character which are intended to continue to be held or used, such as land, buildings, machinery, furniture and other equipment.
Fund:	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.
Fund Balance:	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.
Function:	A group of related programs crossing organizational (department) boundaries and aimed at accomplishing a broad goal or accomplishing a major service.
G. A. S. B.:	Governmental Accounting Standards Board
G. I. S.:	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.
General Fund:	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.
General Obligation Bonds:	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.
Governmental Funds:	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.

Grant:	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.
Intergovernmental Revenue:	Revenues from other governments, such as State and Federal government in the form of grants, entitlements, shared revenue or payments in lieu of taxes.
Internal Service Fund:	Funds used to account for the financing of goods or services provided by one department to another department.
Inventory:	A detailed listing of property currently held by the government.
J. J. C.:	Joint Judicial Center is the judicial facility located in downtown Winchester that is shared between the City of Winchester and Frederick County.
Leachate:	A solution formed by the percolation of a liquid such as the runoff caused by rain water percolating through the landfill.
Line-Item Budget:	A budget that lists each expenditure category (salary, materials, telephone service, travel, etc.) separately, along with the dollar amount budgeted for each specified category.
Literary Loans:	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.
Long-term Debt:	Debt with a maturity of more than one-year after the date of issuance.
Modified Accrual:	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.
NAICS:	North American Industrial Classification System – Structure which industries are aggregated.
NCLB:	No Child Left Behind – A federal act.
Non-Revenue:	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.
NREP:	Northwestern Regional Education Program
Object Code:	An expenditure category, such as salaried, supplies or vehicles.
Operating Budget:	A budget which applies to all outlays other than capital outlays.
Operating Fund:	A fund restricted to a fiscal budget year.
Performance Indicators:	A measure or gauge of an accomplishment or the effectiveness.
Personal Property:	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.

Proffer:	An offer of cash or property. This usually refers to property, cash or structural improvements offered by contractors in land development projects.
Property Tax:	Property taxes are levied on both real and personal property according to the property's valuation and the tax rate.
Proprietary Funds:	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.
Proration:	A system in which taxes are assessed proportionally during the year.
Real Property:	Real estate, including land and improvements, classified for purposes of tax assessment.
Revenue:	Funds that the government receives as income. It includes such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues and interest income.
RCRA:	Resource Conservation and Recovery Act
SOL:	Standards of Learning
SOQ:	Standards of Quality
Special Revenue Fund:	A fund used to account for revenues from specific taxes or other earmarked revenue sources which by law are designated to finance particular functions or activities of government. After the fund is established, it usually continues year after year until discontinued or revised by proper legislative authority.
Tax Rate:	The level of taxation stated in terms of either a dollar amount (i.e., .85 per \$100 assessed valuation) or a percentage of the value of the tax base (i.e., 4.5% sales tax).
Tipping Fees:	The cost for using the landfill; generally levied on tonnage of solid waste.
User Fees:	These are charges for certain county services used by the public. Examples include fees for the use of swimming pools, summer camps and animal adoption.
VPSA:	Virginia Public School Authority (VPSA) was created by the General Assembly of Virginia in 1962 for the purpose of supplementing the existing method of capital programs for public schools in the counties, cities and town of the commonwealth.

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Rouss City Hall
City of Winchester, Virginia
Built in 1901

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