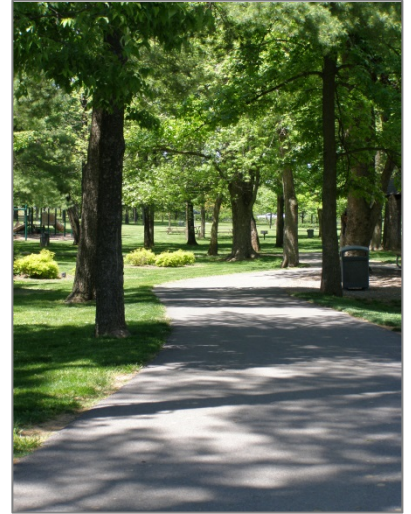


Frederick County, Virginia



**FY 2015-2016
Citizens Guide
to the Budget**

COUNTY ADMINISTRATOR'S MESSAGE

The FY 2015-2016 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.

Budget Development

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 touched on: 1) 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 salary increases; and 4) 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.

Budget Strategies

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

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.

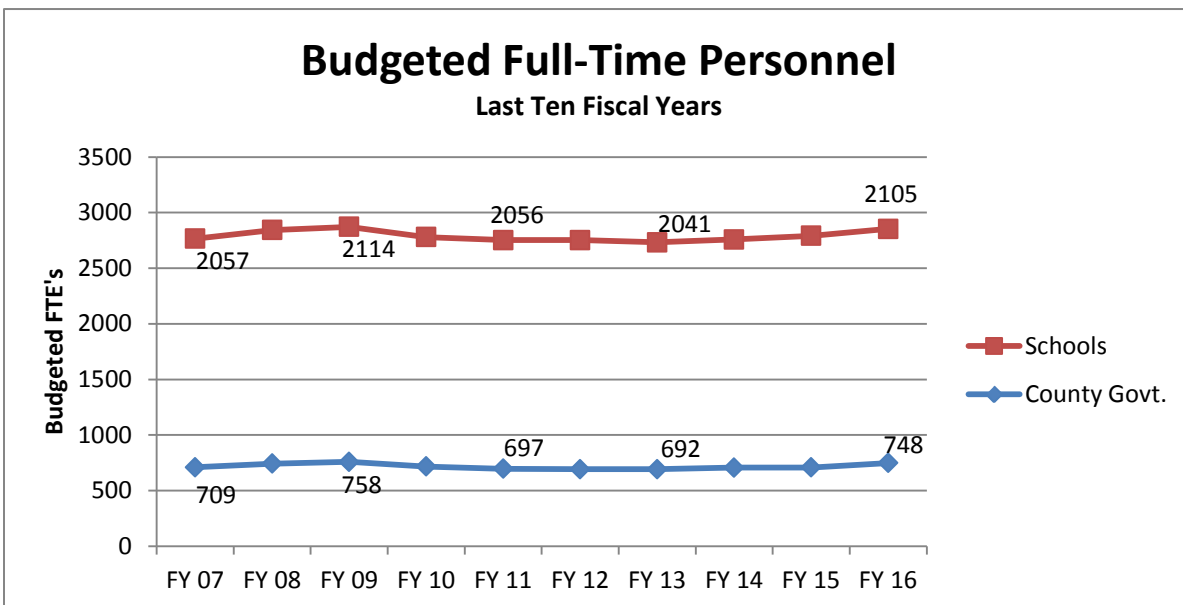
This is also the first year since FY 2009 that new General Fund positions were considered in the budget process. The new positions requested are as follows:

<u>Department</u>	<u>Quantity</u>	<u>Position</u>
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
Total Positions Requested	77	

Of the positions listed in the table above, seventeen were approved in the FY 2016 budget process: seven deputies for the Sheriff’s Office and ten firefighters for Fire and Rescue.

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

- 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.



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.

The tax rates for Frederick County are assessed as follows:

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.

CAPITAL IMPROVEMENT PLAN

The Code of Virginia assigns the responsibility for preparation of plans for capital outlays to the local planning commission. The Capital Improvements Plan (CIP) consists of a schedule for major capital expenditures for the county for the ensuing five years. The CIP document separate from the budget was adopted by the Board of Supervisors on 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. Only items/projects which exceed \$100,000 are included in the CIP. When the CIP is adopted, it becomes a component of the Comprehensive Policy Plan.



New Frederick County Middle School Construction

The annual review process begins with the submission of capital expenditure requests from county departments and relevant agencies in the fall of the year. These requests are evaluated by the Comprehensive Plans and Programs Committee (CPPC), a committee of the Planning Commission. The CPPC meets with department representatives regarding expenditure requests to determine a recommended priority for the various projects. This recommendation is forwarded to the Planning Commission which in turn makes a recommendation to the Board of Supervisors.

The Capital Improvements Plan is strictly advisory. It is possible that particular projects may not be funded during the year that is indicated in the CIP. The CIP is considered the first step towards the project, while the budget is considered the last obstacle before construction.

Impact of the Capital Program on the Operating Budget: The Capital Program has three direct impacts on the Operating Budget. The primary impact is in the Debt Service accounts. The greatest part of the county’s capital improvement costs have been funded through the issuance of General Obligation Bonds, which generally are repaid over a period of twenty years. The only debt of this nature is funding for the construction of schools.

The second impact of the Capital Program upon the Operating Budget is in the Cash Capital account. Cash Capital is the appropriation of General Fund monies to fund capital improvement projects. Financing capital projects on a pay-as-you-go basis minimizes the need for issuing bonds and substantially reduces current and future debt service costs.

The third and final impact of the CIP on the Operating Budget arises when the CIP project is completed and the county must operate and maintain the new facility. In some instances, the costs re 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.

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



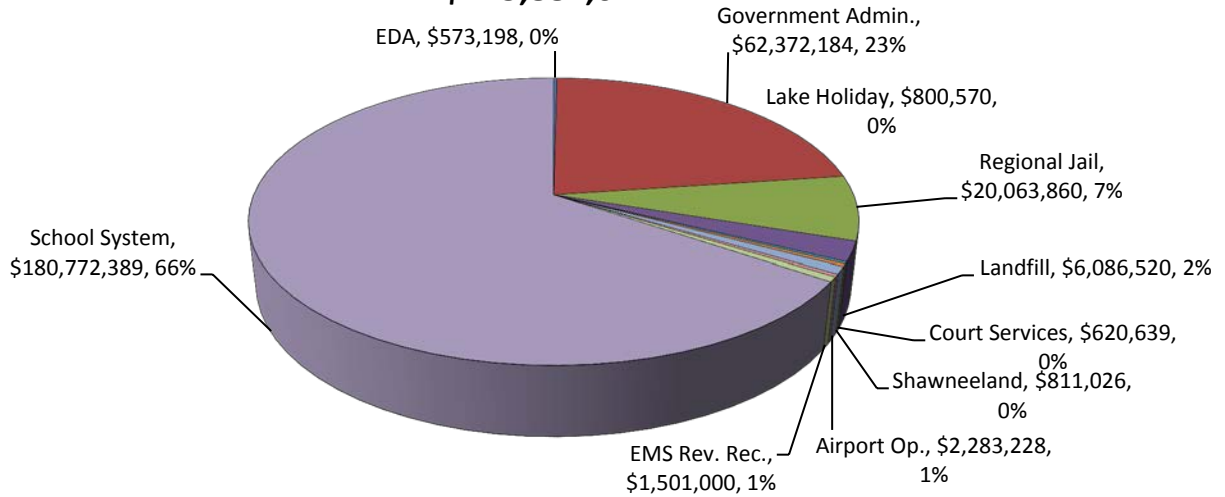
Frederick County Animal Shelter



Public Safety Building

FY 2015-2016 Total Operating Budget

\$275,884,614



Summary of All Funds

	Budget FY 2015	Adopted FY 2016	Increase (Decrease)	% Change
General Fund:				
Administration	\$8,834,088	\$9,529,674	\$695,586	7.87%
Judicial Administration	2,273,085	2,314,476	41,391	1.82%
Public Safety	28,411,307	30,994,820	2,583,513	9.09%
Public Works	4,172,249	4,755,722	583,473	13.98%
Health & Welfare	6,910,546	8,177,956	1,267,410	18.34%
Community College	56,000	56,000	0	0.00%
Parks, Recreation & Cultural	5,530,713	5,892,391	361,678	6.54%
Community Development	1,924,902	1,972,887	47,985	2.49%
Non-Departmental/Transfers	84,274,672	91,119,718	6,845,046	8.12%
Total General Fund	\$142,387,562	\$154,813,644	\$12,426,082	8.72%
Other Funds:				
Regional Detention Center Fund	\$19,387,370	\$20,063,860	\$676,490	3.48%
Landfill Fund	\$7,116,205	\$6,086,520	(\$1,029,685)	(14.46%)
Division of Court Services Fund	\$579,572	\$620,639	\$41,067	7.08%
Shawneeland Sanitary District Fund	\$1,099,747	\$811,026	(\$288,721)	(26.25%)
Airport Operating Fund	\$2,228,994	\$2,283,228	\$54,234	2.43%
Lake Holiday Sanitary District Fund	\$800,570	\$800,570	\$0	0.00%
EMS Revenue Recovery Fund	\$2,028,000	\$1,501,000	(\$527,000)	(25.98%)
Economic Development Authority Fund	\$0	\$573,198	\$573,198	100.00%
School Funds	\$159,722,873	\$166,030,643	\$6,307,770	3.94%
School Debt Service Fund	\$15,754,651	\$15,236,485	(\$518,166)	(3.28%)
Total All Funds	\$351,630,800	\$368,820,813	\$17,190,013	4.88%
Less Transfers Between Funds	\$87,083,639	\$92,936,199	\$5,852,560	6.72%
Net Total – All Funds	\$264,547,161	\$275,884,614	\$11,337,453	4.28%

**County of Frederick
FY 2015-2016 Budget Calendar**

October 15, 2014

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

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 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 & 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

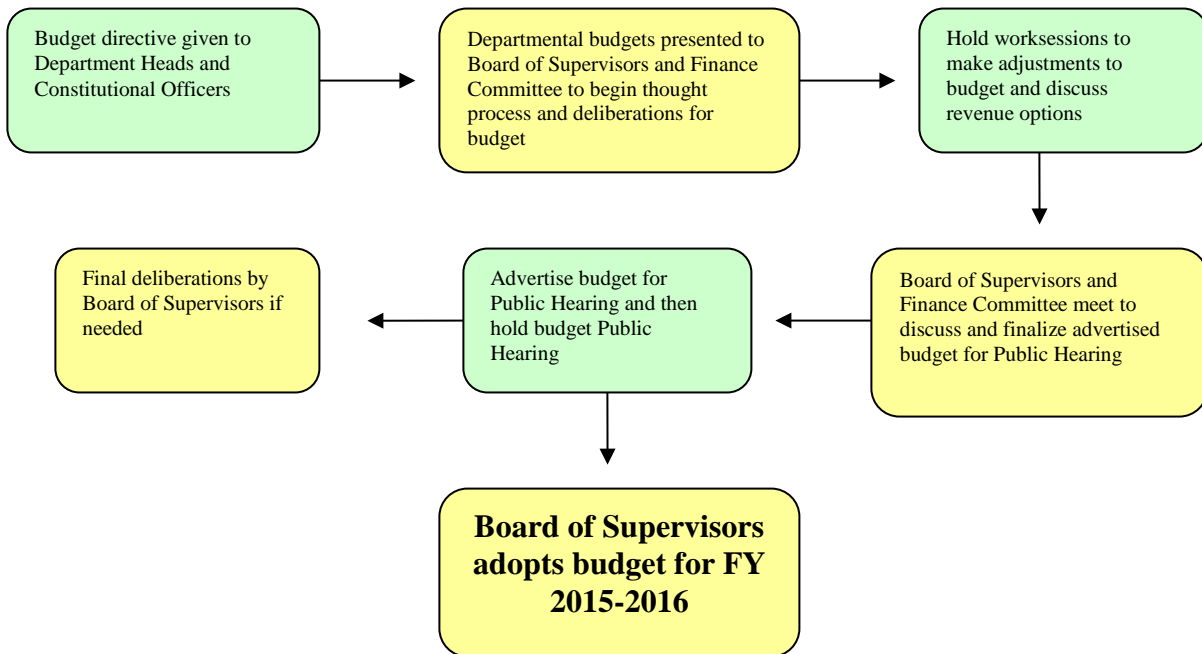
April 8, 2015

FY 2015-2016 Budget Adoption

July 1, 2015

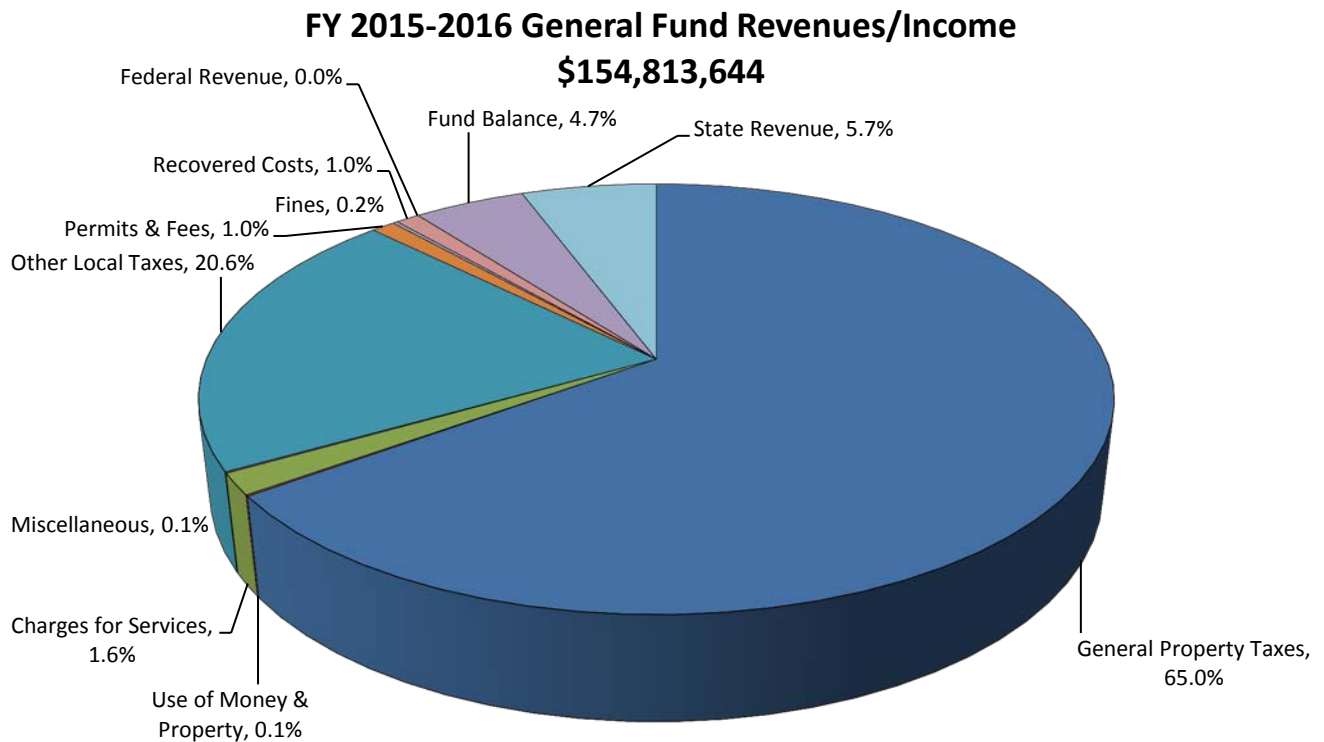
Implementation of Fiscal Year 2015-2016

Budget Process Flow Chart



General Fund Revenues/Income

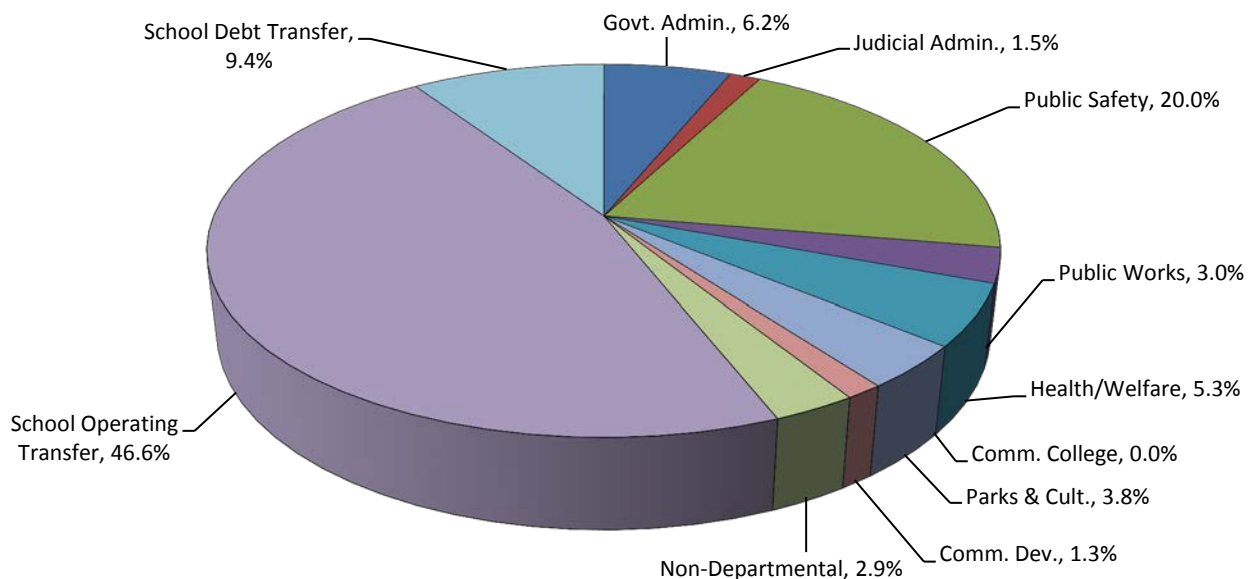
General Fund Revenues/Income	2014-15 Budgeted	2015-16 Adopted	Increase (Decrease)	% Change
General Property Taxes	93,490,226	100,608,073	7,117,847	7.61%
Other Local Taxes	30,213,611	31,899,849	1,686,238	5.58%
Permits, Fees and Licenses	1,248,473	1,636,682	388,209	31.09%
Fines and Forfeitures	346,000	355,000	9,000	2.60%
Use of Money and Property	131,780	152,466	20,686	15.70%
Charges for Services	2,372,232	2,478,226	105,994	4.47%
Miscellaneous	137,706	174,528	36,822	26.74%
Recovered Costs	1,601,074	1,317,191	(283,883)	(17.73%)
Commonwealth	8,529,960	8,852,629	322,669	3.78%
Federal	16,500	39,000	22,500	136.36%
Fund Balance	4,300,000	7,300,000	3,000,000	69.76%
Total	142,387,562	154,813,644	12,426,082	8.72%



General Fund Expenses

General Fund Expenses	2014-15 Budgeted	2014-15 Adopted	Increase (Decrease)	% Change
General Administration	8,834,088	9,529,674	695,586	7.87%
Judicial Administration	2,273,085	2,314,476	41,391	1.82%
Public Safety	28,411,307	30,994,820	2,583,513	9.09%
Public Works	4,172,249	4,755,722	583,473	13.98%
Health/Welfare	6,910,546	8,177,956	1,267,410	18.34%
Community College	56,000	56,000	0	0.00%
Parks, Recreation & Cultural	5,530,713	5,892,391	361,678	6.54%
Community Development	1,924,902	1,972,887	47,985	2.49%
Non-Departmental	4,300,781	4,417,499	116,718	2.71%
Transfer to Schools	65,347,740	72,076,068	6,728,328	10.29%
Transfer to School Debt	14,626,151	14,626,151	0	0
Total	142,387,562	154,813,644	12,426,082	8.72%

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



COUNTY FACTS

FREDERICK COUNTY TAXPAYER COSTS

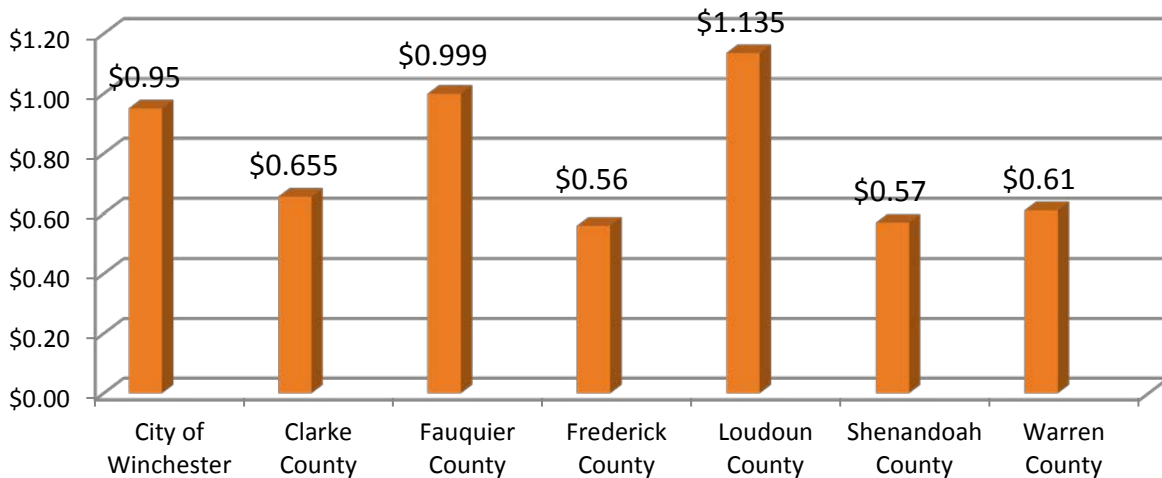
	General Fund FY 2015-16	Per Capita \$	% of Total
General Administration	\$9,529,674	\$116.13	6.16%
Judicial Administration	2,314,476	28.21	1.50%
Public Safety	30,994,820	377.71	20.02%
Public Works	4,755,722	57.95	3.07%
Health/Welfare	8,177,956	99.66	5.28%
Parks & Rec./Cultural	5,892,391	71.81	3.81%
Community 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%

Chart shows cost of General Fund per county citizen using an estimated population of 82,059

Property Tax Rates Last Ten Calendar Years

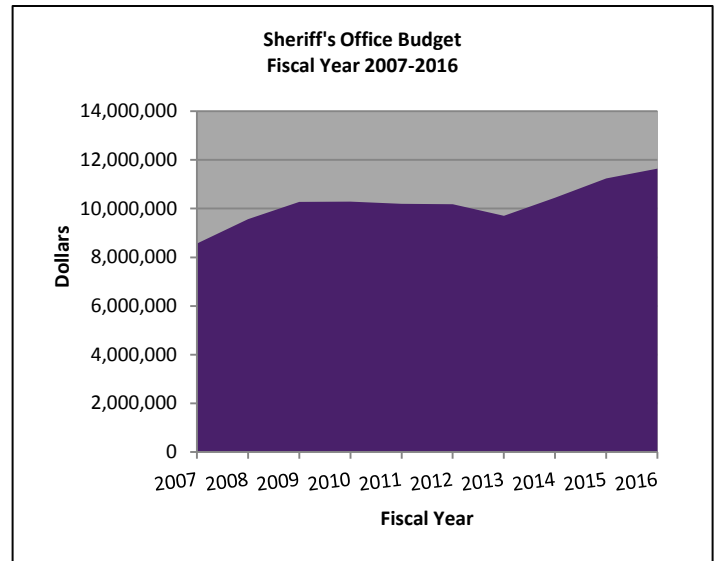
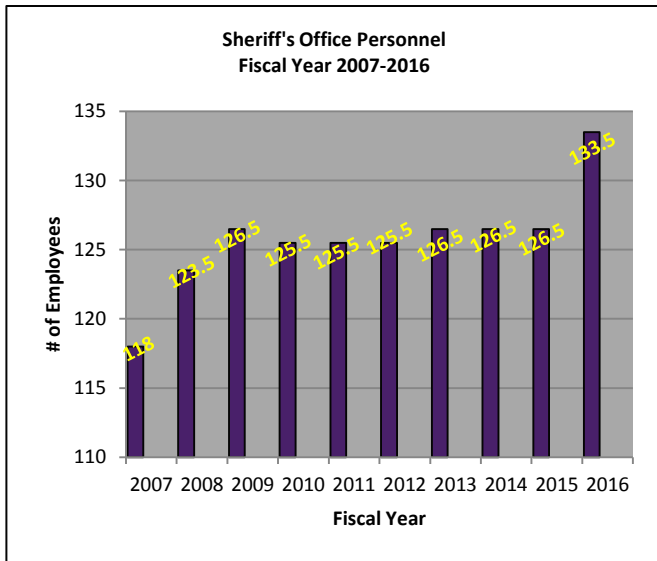
Calendar Year	Real Estate	Personal Property	Machinery and Tools	Mobile Homes	Public Utilities	
					Real Estate	Personal Property
2006	0.525	4.20	2.00	0.525	0.525	4.20
2007	0.525	4.20	2.00	0.525	0.525	4.20
2008	0.525	4.20	2.00	0.525	0.525	4.20
2009	0.51	4.20	2.00	0.51	0.51	4.20
2010	0.51	4.86	2.00	0.51	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 Tax Comparison of Neighboring Counties and Cities 2015

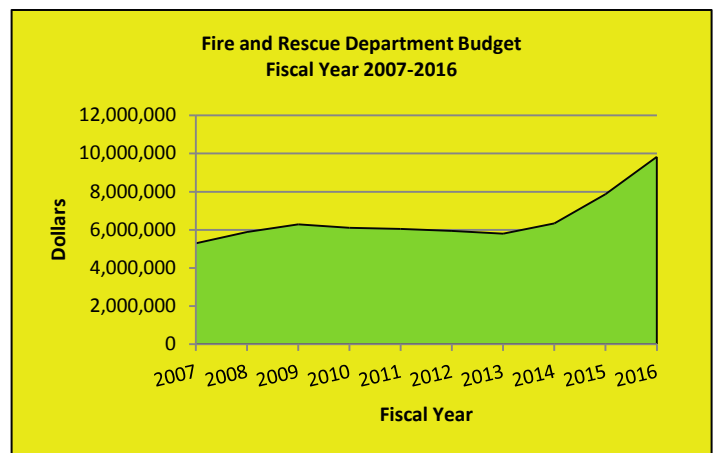
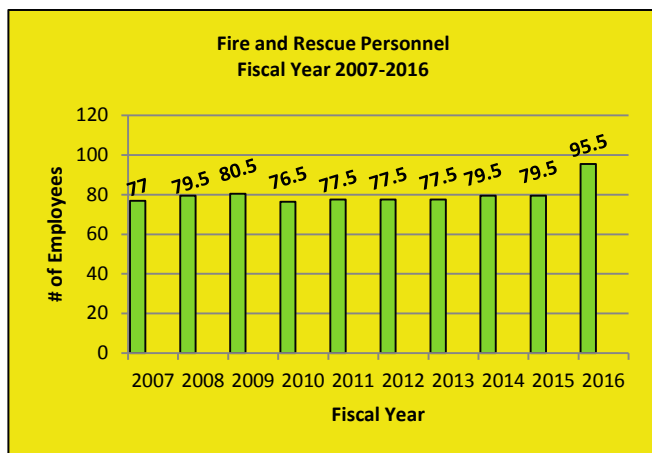


Public Safety

The Sheriff's Office has experienced an increased demand for public safety services due to increased organized crime, technology based crime and gang activity. There are seven new positions included for the Sheriff's Office in the FY 2015-2016 budget. These are new baliff positions needed due to the state legislature assigning three new judges to the local courthouse. The Sheriff's Office has seen a fourteen percent (14%) increase in personnel over the past ten years. The Sheriff's Office has seen a thirty-six percent (36%) increase in their budget since FY 2006-2007, increasing from \$8,564,340 to \$11,644,337 in the last ten years.



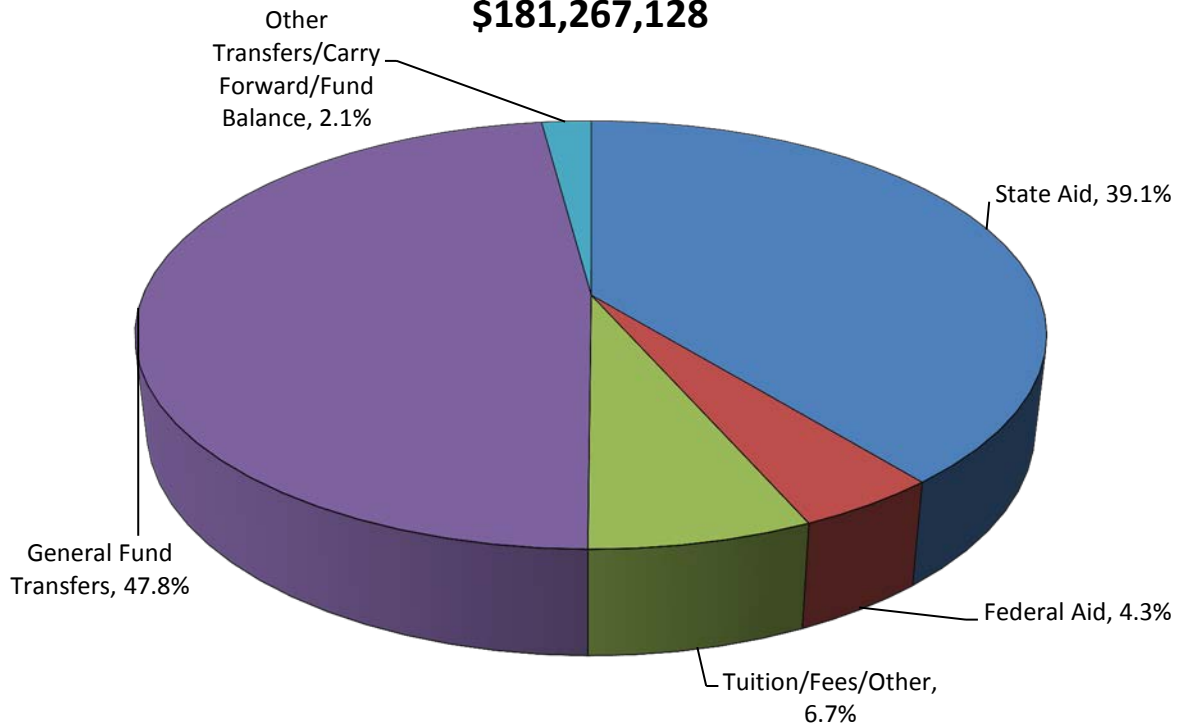
The Frederick County Fire and Rescue Department has also seen its share of growth over the past decade. The fire and rescue volunteer pool is supplemented by full-time career fire and rescue personnel. The FY 2015-2016 adopted budget for Fire and Rescue includes ten new positions, as reflected in the chart below. These positions are needed due to a decrease in volunteer recruitment and retention and an increased workload due in large part to an aging population and the addition of a number of elderly neighborhoods and facilities. Six positions were also added after the FY 2015 budget was adopted. The Fire and Rescue Department has experienced a twenty-three percent (23%) jump in full-time personnel over the past ten years. The Fire and Rescue Department has seen an eighty-six percent (86%) increase in their budget since FY 2006-2007, increasing from \$5,289,272 to \$9,829,763 in the last ten years.



School System Revenues/Income

School System Revenues/Income	2014-15 Budgeted	2015-16 Adopted	Increase (Decrease)	% Change
State Aid	69,995,943	71,010,750	1,014,807	1.4%
Federal Aid	7,716,798	7,646,226	(70,572)	(0.9%)
Tuition, Fees, and Other	11,278,800	12,149,509	870,709	7.7%
Transfers from County General Operating Fund	79,973,891	86,702,219	6,728,328	8.4%
Other Transfers/Carry Forward/Fund Balance	6,512,093	3,758,424	(2,753,669)	(42.3%)
Total	175,477,525	181,267,128	5,789,603	3.3%

FY 2015-2016 School System Revenues/Income \$181,267,128

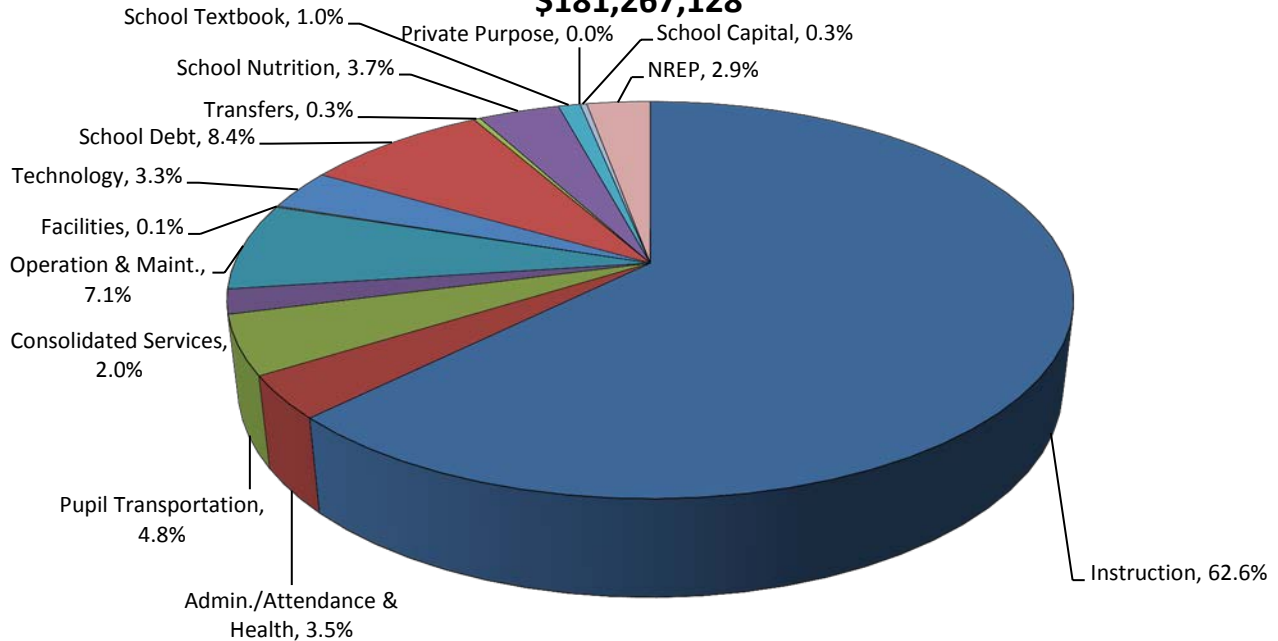


School System Expenses

School System Expenses	2014-15 Budgeted	2015-16 Adopted	Increase (Decrease)	% Change
Instruction	106,719,564	113,461,369	6,741,805	6.32%
Admin./Attendance & Health	5,997,189	6,387,423	390,234	6.51%
Pupil Transportation	8,209,240	8,698,744	489,504	5.96%
Operation & Maintenance	12,252,022	12,842,221	590,199	4.82)
Facilities	202,312	204,412	2,100	1.04%
Technology	5,594,349	5,965,019	370,670	6.63%
School Debt Service	15,754,651	15,236,485	(518,166)	(3.29%)
Transfers	476,169	469,739	(6,430)	(1.35%)
Contingency Reserves	1,053,635	0	(1,053,635)	(100.00%)
School Nutrition Services	6,200,295	6,626,934	426,639	6.88%
School Textbook	2,573,133	1,900,544	(672,589)	(26.14%)
Private Purpose Funds	50,000	75,000	25,000	50.00%
School Capital Fund	2,166,316	500,000	(1,666,316)	(76.92%)
NREP Operating Fund	5,093,650	5,259,238	165,588	3.25%
NREP Textbook Fund	35,000	40,000	5,000	14.29%
Consolidated Services	3,100,000	3,600,000	500,000	16.13%
Total	175,477,525	181,267,128	5,789,603	3.30%

FY 2015-2016 School System Expenses

\$181,267,128



SCHOOL FACTS

Student Enrollment

The FY 2016 projected student enrollment is 13,166 for Frederick County Public Schools (FCPS). This is an increase of 74 students or .56% compared to the September 15, 2014, actual student enrollment of 13,092. Since FY 2006, FCPS has seen enrollment grow by 869 students, which is an increase of 7.1%.

Student membership growth slowed during 2010 through 2012 compared to the previous years. In the past five years, FCPS' student membership grew by 0.35 percent while the Virginia state average grew by two percent. FCPS membership is projected to grow at an annual average rate of less than one percent over the next five years.

Student Enrollment Growth			
Fiscal Year	Students Enrolled	Number Change	Percentage Change
2006	12,223	481	4.1%
2007	12,596	373	3.1%
2008	12,905	409	2.5%
2009	12,913	8	0.06%
2010	13,035	122	0.9%
2011	13,043	8	0.06%
2012	13,029	-14	-0.11%
2013	13,066	37	0.2%
2014	13,045	-21	-0.16%
2015	13,092	47	0.4%
Enrollment Projections			
2016	13,166	74	0.5%
2017	13,207	41	0.3%
2018	13,305	98	0.7%
2019	13,437	132	1.0%
2020	13,507	70	0.5%

Cost Per Pupil

Based on actual FY 14 information (most current information available) from the Virginia Department of Education, Frederick County Public Schools' cost per pupil is 7.6% lower than the state average.

Cost Per Pupil Comparison							
	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Winchester City	12,387	12,396	11,392	11,560	11,369	11,987	12,126
Clarke County	9,365	9,578	9,241	9,768	9,637	10,656	10,556
Warren County	8,990	9,021	8,932	8,974	8,549	9,020	9,649
Loudoun County	13,440	13,448	12,688	11,946	12,429	13,106	12,611
Shenandoah County	9,804	10,113	10,394	10,115	10,741	10,502	9,561
Fauquier County	10,925	11,339	11,255	11,283	11,014	11,746	11,920
Frederick County	10,284	10,234	10,083	9,773	9,970	10,472	10,387
State Average	11,037	11,316	11,020	10,793	10,969	11,257	11,242
Regional Average	10,742	10,876	10,569	10,488	10,530	11,070	10,973

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

Board of Supervisors

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Robert A. Hess – Gainesboro District

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County Administrator

Brenda G. Garton

