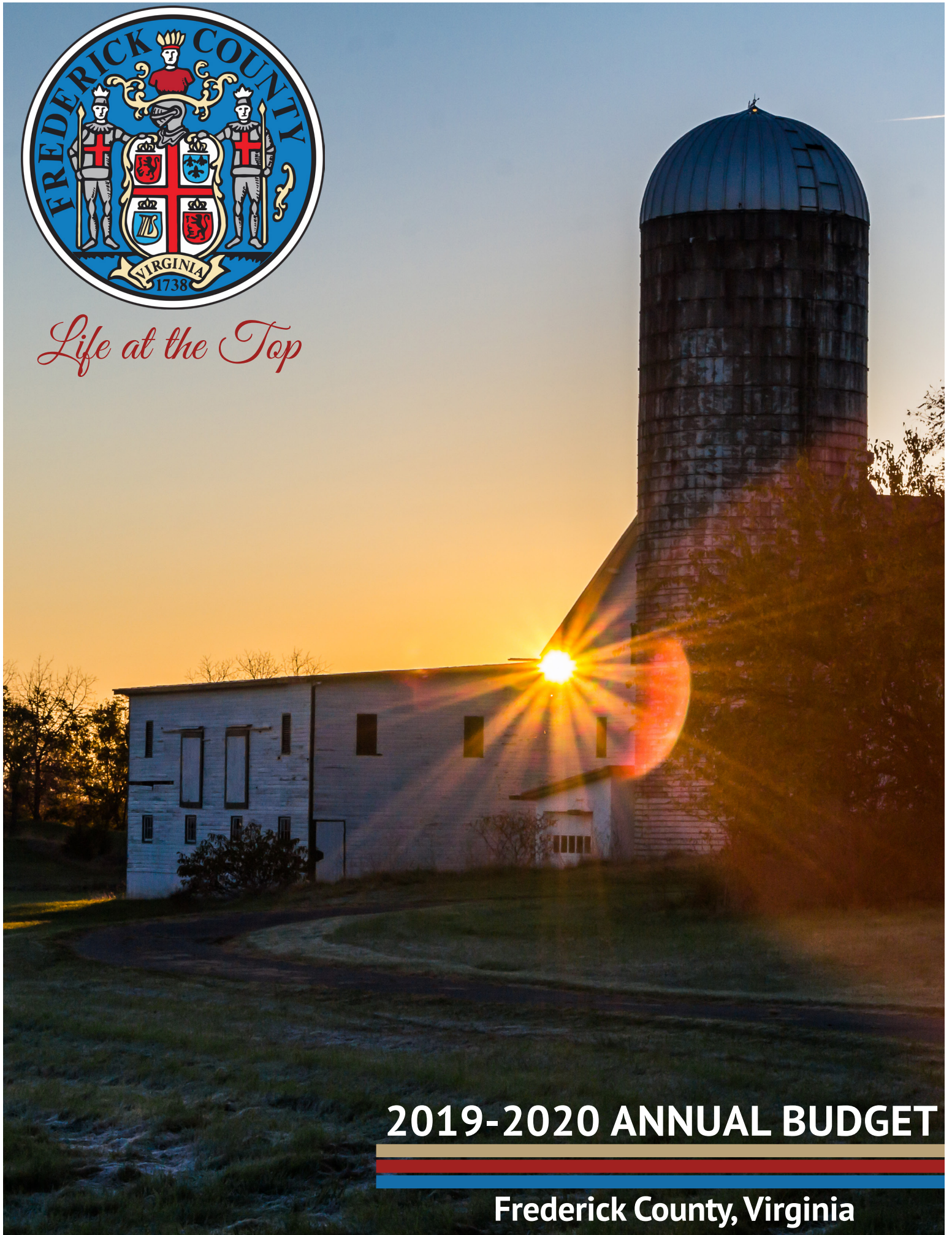




*Life at the Top*



**2019-2020 ANNUAL BUDGET**

**Frederick County, Virginia**

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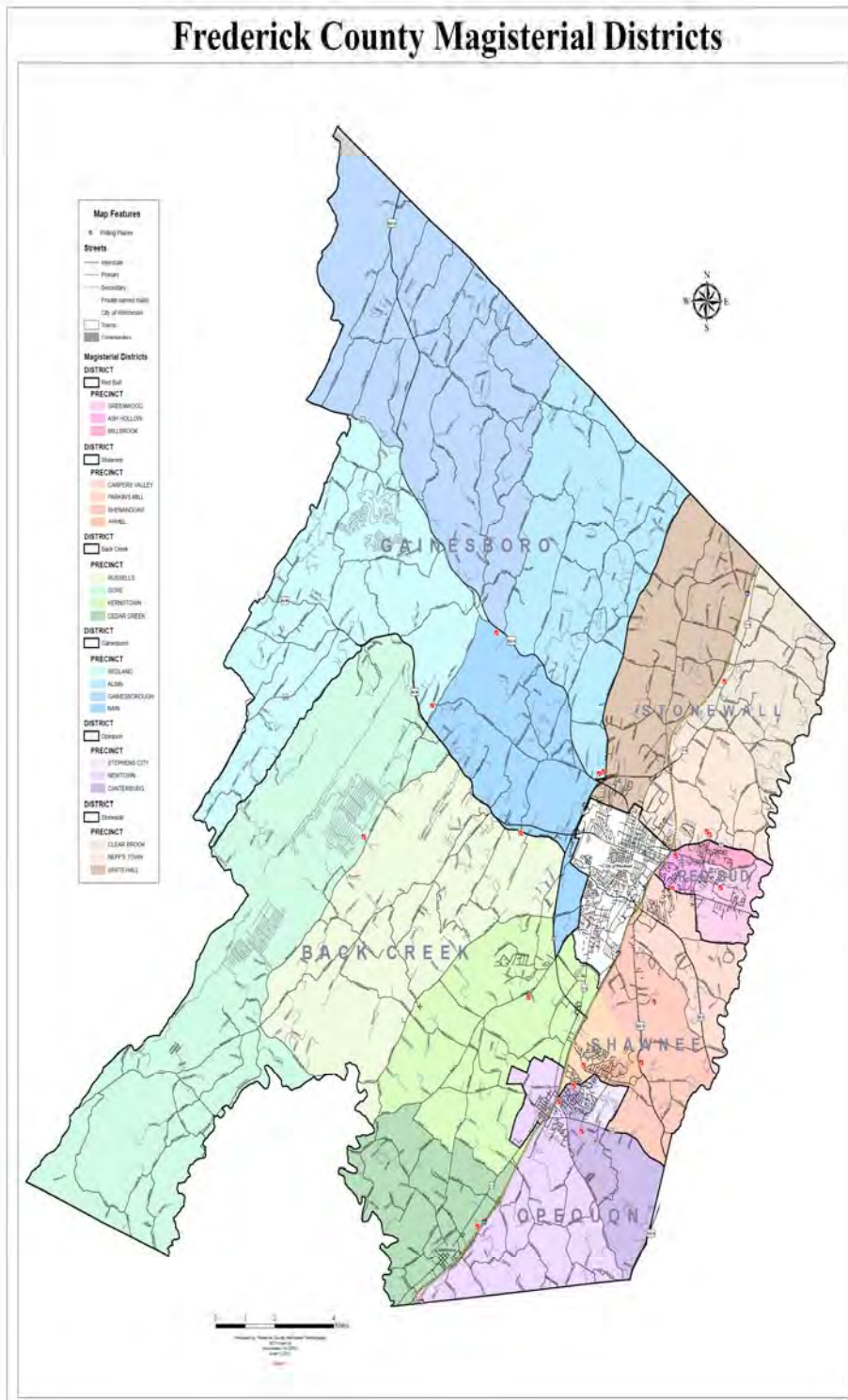
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**FREDERICK COUNTY, VIRGINIA  
BOARD OF SUPERVISORS  
2019-2020**



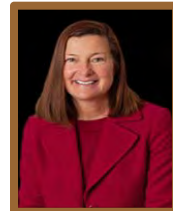
**Charles S.  
DeHaven**  
*Chairman*



**Gary A. Lofton**  
Vice-Chairman  
Back Creek



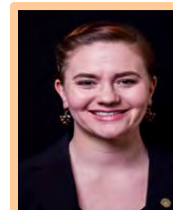
**Robert W. Wells**  
*Opequon*



**Judith McCann-Slaughter**  
*Stonewall*



**Blaine P. Dunn**  
*Red Bud*



**Shannon G. Trout**  
*Shawnee*



J. Douglas  
McCarthy  
*Gainesboro*



# FREDERICK COUNTY, VIRGINIA

## OFFICIALS

### 2019-2020

Kris C. Tierney ..... County Administrator  
 Jay E. Tibbs ..... Deputy County Administrator  
 Roderick B. Williams ..... County Attorney  
 Cheryl B. Shiffler..... Finance Director  
 Dennis D. Linaburg ..... Fire & Rescue Chief  
 Michael J. Marciano, Jr. .... Human Resources Director  
 Joe C. Wilder ..... Public Works Director  
 Allen S. Varner..... Information Technologies Director  
 Charles B. Tyson ..... Management Information Systems Director  
 Michael T. Ruddy ..... Planning and Development Director  
 LeeAnna Pyles ..... Public Safety Communications Director  
 Patrick E. Barker ..... Economic Development Authority Director  
 Jason L. Robertson ..... Parks and Recreation Director  
 James F. Whitley ..... Regional Jail Administrator  
 Nicholas E. Sabo ..... Winchester Regional Airport Executive Director  
 Ellen E. Murphy ..... Commissioner of the Revenue  
 C. William Orndoff, Jr. .... Treasurer  
 Ross P. Spicer ..... Commonwealth's Attorney  
 Leonard W. Millholland ..... Sheriff  
 Andrea Cosans ..... A. S. A. P. Director  
 Tamara Green ..... Social Services Director  
 Gail Rush ..... Social Services Board Chairman  
 Hon. Clifford Lynwood Athey, Jr. .... Presiding Judge of the Circuit Court  
 Hon. Ian R. D. Williams..... Presiding Judge of the General District Court  
 Hon. Elizabeth Kellas Burton..... Presiding Judge of the Juvenile/Domestic Relations Court  
 Rebecca P. Hogan..... Clerk of the Circuit Court  
 Chris Petsko..... Health Department District Administrator  
 Gary Oates..... Frederick Water Board Chairman  
 Eric R. Lawrence ..... Frederick Water Director  
 Mark Sutphin..... Frederick County Extension Agent  
 Richard S. Miller ..... General Registrar  
 David T. Sovine..... Superintendent of Schools



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Frederick County**

**Virginia**

For the Fiscal Year Beginning

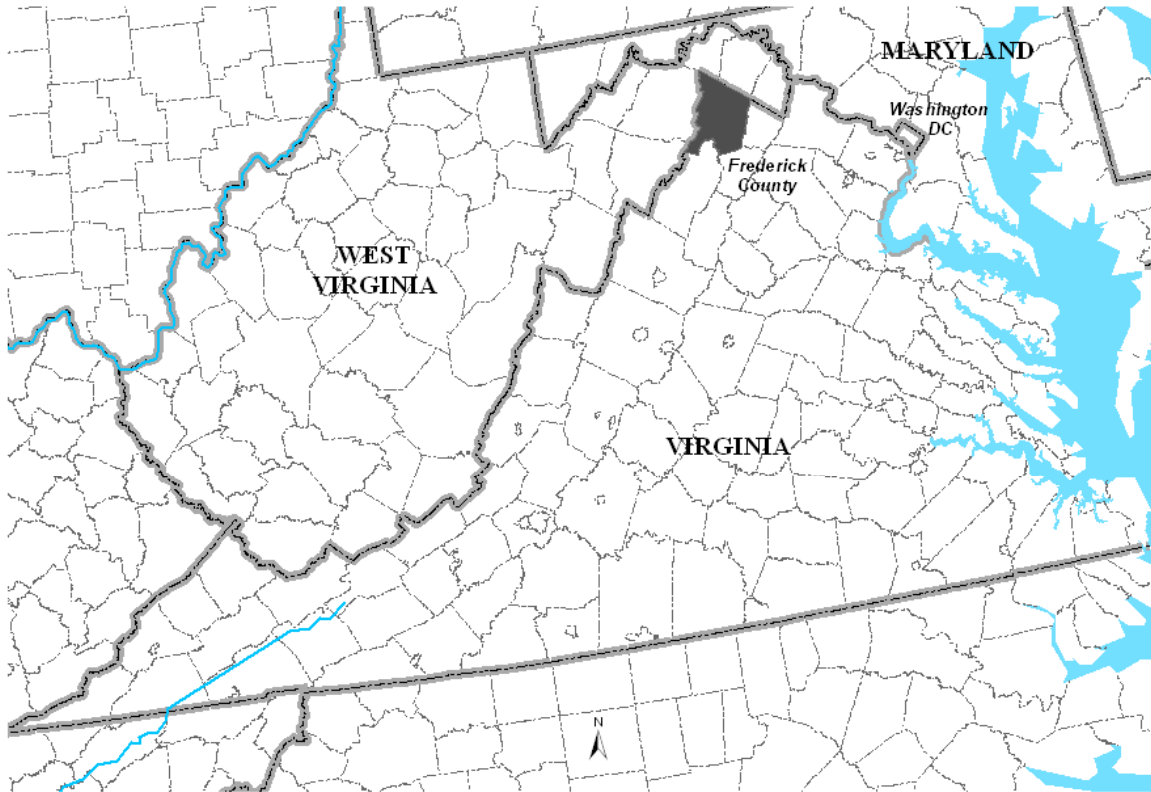
**July 1, 2018**

*Christopher P. Morrell*

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, 2018. 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 Information Technologies, GIS Division July 28, 2008



# Budget Message



Old Frederick County Courthouse  
Winchester, Virginia



July 1, 2019

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

I am pleased to present you with the Adopted Budget for Fiscal Year 2019-2020 which has been prepared in accordance with Title 15.2-2503 of the Code of Virginia, as amended.

The local economy continues to be strong. This is displayed in our low unemployment rate, the expansion of many local businesses and corporate locations, and continued growth of the tax base.

The FY 2020 adopted budget includes a real estate tax rate of \$0.61 per \$100 of assessed value. A reassessment was conducted and became effective January 1, 2019. This reassessment increased the real property values by 5.78%. In order to provide no tax increase to County property owners, the real estate tax rate would need to be reduced to \$0.577, a reduction of \$0.033. However, in light of the continued growth in the area which in turn impacts our public safety, education, and infrastructure, the Board of Supervisors unanimously decided to keep the tax rate at \$0.61 in order to continue to provide and improve these vital services to County citizens.

**FY 2020 Budget Highlights**

The FY 2020 Adopted Budget totals \$343,508,674, an increase of \$22.8 million, or 7.1% compared to the FY 2019 Adopted Budget.

	FY 2019 Adopted	FY 2020 Adopted	Difference	
			\$	%
General Fund	\$76,299,389	\$82,068,138	\$5,768,749	7.6%
Regional Jail Fund	22,789,176	23,238,848	449,672	2.0%
Landfill Fund	7,502,138	10,467,653	2,965,515	39.5%
Old Dominion ASAP Fund	562,348	576,649	14,301	2.5%
Shawneeland Sanitary District Fund	1,085,091	1,295,215	210,124	19.4%
Airport Authority Operating Fund	1,646,442	1,756,556	110,114	6.7%
Lake Holiday Sanitary District Fund	779,998	779,998	0	0.0%
EMS Revenue Recovery Fund	1,522,400	1,803,958	281,558	18.5%
Economic Development Authority Fund	603,483	631,802	28,319	4.7%
County Capital Fund	0	3,000,000	3,000,000	100.0%
School Operating Fund	167,912,382	175,432,842	7,520,460	4.5%
School Capital Projects Fund	3,300,000	5,300,000	2,000,000	60.6%
School Nutrition Services Fund	8,000,493	7,378,557	-621,936	-7.8%
School Debt Service Fund	14,966,405	16,726,869	1,760,464	11.8%
School Private Purpose Fund	300,000	300,000	0	0.0%
School Textbook Fund	4,261,037	3,126,049	-1,134,988	-26.6%
NREP Operating/Textbook Funds	5,556,659	6,025,540	468,881	8.4%
Consolidated Services Fund	3,600,000	3,600,000	0	0.0%
<b>Total</b>	<b>\$320,687,441</b>	<b>\$343,508,674</b>	<b>\$22,821,233</b>	<b>7.1%</b>

Included in this budget are the following:

- 4% average merit/COLA for county government staff
- Health insurance premium increases of 10% for county government
- Increases in funding for social services, health department, community services board (all jointly funded by the state)
- Increase in contribution to regional library system
- Increase in transfer to Children's Services Act Fund
- 21 new General Fund positions
- New compactor and continuation of rock removal project for the landfill
- Establishment of a County Capital Fund with \$1.6 million being used for General Fund capital needs and \$4,000,000 being transferred to the School Capital Fund for school capital needs
- Increase in local funding for School Debt Service Fund of \$1,712,480
- Increase of \$3.4 million in state revenue and \$4.1 million in local revenue for the School Operating Fund will provide additional funding to sustain programs and services, a salary increase for staff, new staffing positions to support student enrollment growth, and address instructional needs to increase student performance
  - Additional funding provides for the following instructional needs:
    - Eleven new classroom teachers to support student enrollment growth.
    - Two senior teachers and a parent liaison to support school instructional leadership, accountability, and parent outreach.
    - A principal and bookkeeper for the new Jordan Springs Elementary School scheduled to open summer of 2020.
    - Six new bus drivers and six new bus aides to support student enrollment growth and special transportation needs.
    - A pharmacy technician instructor fully funded by a grant.
  - Additional operating funds will support facilities management software to improve data analysis and reporting related to facilities and equipment replacement cycles.
  - Additional operating funds will support professional development focused on student mental health.

### **Priorities/Objectives of the Budget Process**

The Finance Committee Chair began the budget process by sharing objectives that would drive the discussions in the upcoming months. These objectives were:

- Capital funding – Capital funding has been handled numerous ways over the past decade. Capital has been funded in the operating budget as a one-time expense as well as supplemental appropriations from fund balance after year-end is complete. Funding for buses for the school system and vehicles for public safety continue to be emphasized. A vehicle replacement matrix is in use to assist in identifying critical replacement needs. A capital funding policy will also be pursued that could be funded annually.
- Staffing needs – Additional funding for staffing is one of the largest budget considerations that occurs during the budget process. Last fiscal year, an emphasis was placed on the funding of firefighter positions. While the demand will continue for firefighters, the demand for school resource officers, teachers, social service workers, and other administrative positions continues as well.
- Succession Plan – The retirement of many senior staff within the Fire and Rescue Department is an issue to be dealt with in the near future. Other offices within the County government also have



the potential of retiring senior staff. This matter will require a strategic succession plan so that operations continue smoothly through this transitional period.

- Competitive salaries – Discussions on employee retention with competitive salaries will continue to take place so that the County can retain its valuable workforce.

### **Capital Funding**

A major component of this year's budget process was the creation of a capital funding policy. A current policy of the Board of Supervisors is to keep in unreserved fund balance no less than two months of general fund operation expenditures. This equates to 17% of the operating budget. During this year's budget process, the Board agreed on a policy that anything over 20% of the operating budget would be transferred into a County Capital Fund. For FY 2020, that amount equated to \$7,000,000. Of that amount, \$4,000,000 is being transferred to the School Capital Fund for capital purchases and maintenance. Of the \$3,000,000 left in the County Capital Fund, \$1.6 million will be used for General Fund capital purchases and maintenance. The remaining \$1.4 million will remain in the County Capital Fund for future use. This Fund will be built on each year if unreserved fund balance goes above 20% of the operating budget.

The following table outlines the County Capital Fund and the purchases/improvements that are planned for FY 2020:

Capital Purchase/Project	Estimated Cost
<b>General Government:</b>	
Reassessment rugged field data devices	\$7,000
Sheriff cargo van for prisoner transportation	\$50,774
Fire and Rescue Washers/Extractors	\$18,000
Air Conditioning unit for Public Safety Building	\$18,000
Bowman Library HVAC upgrade	\$16,000
Parks and Recreation mower	\$68,000
Snowden Bridge Park Development	\$210,000
Albin Convenience Site Relocation	\$1,224,000
<b>Total General Government</b>	<b>\$1,611,774</b>
<b>School System:</b>	
Five replacement buses	\$500,000
Three additional buses	300,000
Student Chromebooks	500,000
Staff device replacements, WAN, wireless equipment	333,233
Stonewall Elementary roof replacement	550,000
James Wood High heat pumps replacement	250,000
James Wood High roof replacement	900,000
Sherando High water heater replacement	91,767
Millbrook High – MS4 EPA	325,000
James Wood High – stage lighting and sound equipment replacement	250,000
<b>Total School System</b>	<b>\$4,000,000</b>

### **Staffing Needs**

Staffing needs were also contemplated at length during this budget process. Public safety and teacher positions have been in the forefront of budget discussions for many years.

The inclusion of six Firefighter/EMT positions is a step toward continuing to provide adequate paid staff coverage for all companies.

The Sheriff's Office received nine School Resource Officers. The safety of our students within each school is a priority. These nine positions will be assigned to the remaining elementary schools that did not have a full-time School Resource Officer.

The school system was able to fund 29 new positions including eleven classroom teachers and six bus drivers and six bus aides.

The following is a list of all new full-time positions approved in the FY 2020 budget:

Department	Position Title	# of Positions
<b>General Fund:</b>		
County Administrator	Deputy County Administrator	1
Finance	Purchasing Manager	1
Sheriff	Deputy – School Resource Officer	9
Fire & Rescue	Assistant Fire Chief	1
Fire & Rescue	Firefighter/EMT	6
Public Safety Communications	Operations Supervisor	1
Social Services	Family Services Supervisor	1
Social Services	Family Services Worker	1
<b>General Fund Total</b>		<b>21</b>
<b>Regional Jail Fund</b>	Pretrial Intake Officer	<b>1</b>
<b>Landfill Fund</b>	Landfill Technician	<b>1</b>
<b>School Operating Fund:</b>		
School Instruction	Classroom Teachers	11
School Instruction	Senior Teachers	2
School Instruction	Parent Liaison	1
School Instruction	Principal	1
School Instruction	Bookkeeper	1
School Instruction	Pharmacy Technician Instructor	1
Pupil Transportation Services	Bus Drivers/Bus Aides	12
<b>School Operating Fund Total</b>		<b>29</b>
<b>Total Change in Full-Time Positions</b>		<b>52</b>

### **Competitive Salaries**

Included in the FY 2020 budget is a 4% combination of a Cost of Living Adjustment (COLA) and merit. This amount is broken down into a 1.6% COLA and an average 2.4% merit adjustment. The COLA is derived from the most current Consumer Price Index for the Washington D.C./Northern Virginia area. This

percentage is included for the following funds: General, Regional Jail, Landfill, Division of Court Services, Shawneeland, Airport, EMS Revenue Recovery, and EDA.

The School Board included a division average of 3.1% for school staff.

These priorities mirror fairly closely the priorities outlined in the FY 2019 budget. Staffing issues, capital purchases/projects, and staff retention have been the main component of budgets for many years and will undoubtedly remain as a focus of the budget for years to come especially as the area continues to grow.

A summary of the FY 2020 approved budget with portions funded by the General Fund is shown in the table below:

Category	Approved Budget	% of Total Budget	Portion funded by General Fund	% funded by General Fund
General Government Admin.	\$13,505,238	3.9%		
Judicial Administration	2,974,638	0.9%	1,607,198	54.0%
Public Safety	36,113,208	10.0%	30,066,775	83.3%
Public Works	5,521,138	1.6%	4,756,930	86.2%
Health/Welfare	10,446,886	3.0%	5,361,780	51.3%
Community College	81,308	0.0%	81,308	100.0%
Parks, Recreation & Cultural	6,879,311	2.0%	3,739,895	54.4%
Community Development	1,560,586	0.4%	1,109,233	71.1%
Non-Departmental	4,985,825	1.4%	4,985,825	100.0%
Regional Jail Fund	23,238,848	6.8%	5,071,538	21.8%
Landfill Fund	10,467,653	3.0%	0	0.0%
Old Dominion ASAP Fund	576,649	0.2%	0	0.0%
Shawneeland Sanitary District Fund	1,295,215	0.4%	0	0.0%
Airport Authority Operating Fund	1,756,556	0.5%	120,215	6.8%
Lake Holiday Sanitary District Fund	779,998	0.2%	0	0.0%
EMS Revenue Recovery Fund	1,803,958	0.5%	0	0.0%
Economic Development Authority Fund	631,802	0.2%	593,057	93.9%
County Capital Fund	3,000,000	0.9%	3,000,000	100.0%
School Operating Fund	175,432,842	51.1%	86,445,165	49.3%
School Capital Fund	5,300,000	1.5%	4,000,000	75.5%
School Debt Service Fund	16,726,869	4.9%	16,248,300	97.1%
School Nutrition Services Fund	7,378,557	2.1%	0	0.0%
School Textbook Fund	3,126,049	0.9%	0	0.0%
NREP Operating/Textbook Funds	6,025,540	1.8%	0	0.0%
School Private Purpose Funds	300,000	0.1%	0	0.0%
Consolidated Services Fund	3,600,000	1.0%	0	0.0%
<b>Total County Adopted Budget</b>	<b>\$343,508,674</b>	<b>100.0%</b>	<b>\$179,536,304</b>	<b>52.3%</b>

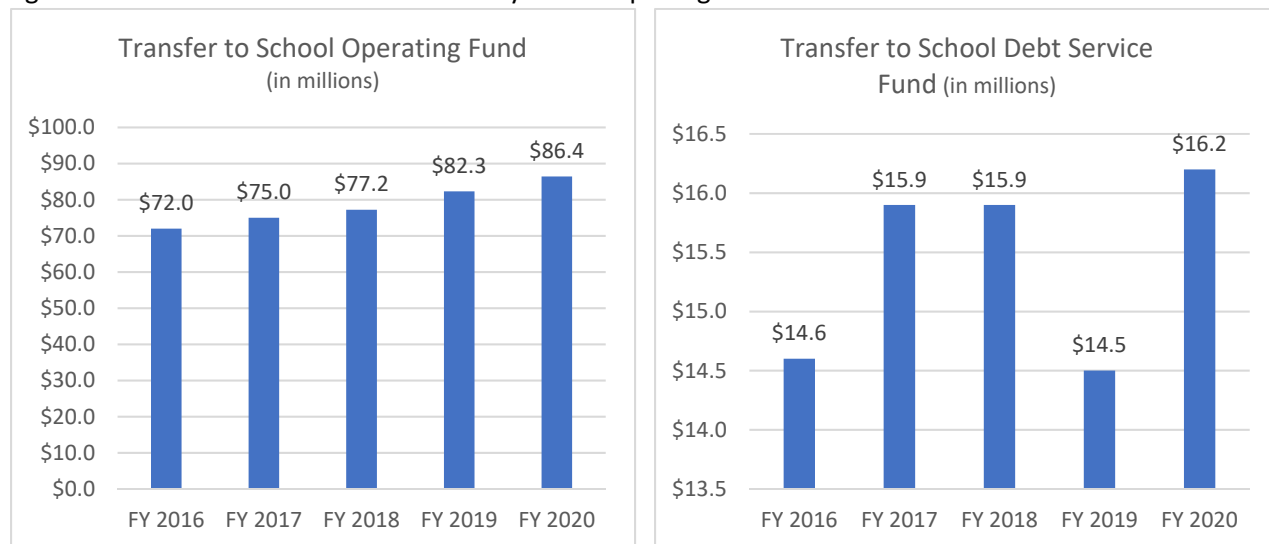
#### **General Fund Transfer Increases to the School Operating and School Debt Service Funds**

The local transfer from the General Fund to the School Operating Fund increased by \$4,070,491, or 4.9%. The local transfer from the General fund to the School Debt Service Fund increased by \$1,712,480, or 11.8%. These transfers are made up of 57% of growth in real property taxes and other local taxes as well



as 57% of the increase in tax revenue realized from the recent reassessment. The charts below show the General Fund transfers to these funds over the last five years.

The General Fund transfer to the School Operating Fund has increased by 20% over the last five years. The fluctuating amounts in the Debt Service Fund transfer are due to the cycle of retired debt and addition of new debt on the payment schedule. The transfer amount to the Debt Service Fund will likely increase again for FY 2021 due to a new Elementary School opening in the Fall of 2020.



### **School Construction**

The school system is tasked with projecting and accommodating school enrollment. Additionally, replacement facilities are planned as the school system's buildings age. School construction projects are included and prioritized on the county's Capital Improvement Plan. Funding for school construction is done outside of the annual budget adoption and therefore is not reflected in this document. When the School Board requests approval and funding for school construction from the Board of Supervisors, a public hearing is held prior to the appropriation of the total project cost. Unused appropriations at the end of the fiscal year are re-appropriated with the annual budget resolution.

Currently, two construction projects are underway: Jordan Springs Elementary School and the replacement Robert E. Aylor Middle School. Jordan Springs Elementary School is the County's 12<sup>th</sup> elementary school located adjacent to the Snowden Bridge housing development. This school is scheduled to open in the summer of 2020. The building will be 84,000 square feet and accommodate 500 students. The replacement Robert E. Aylor Middle School is scheduled to open in the summer of 2021. The building will be 134,000 square feet and accommodate 720 students.



Jordan Springs Elementary

### **Unfunded Requests/Delayed Goals and Initiatives**

The FY 2019-2020 budget addresses some of the needs of a steadily growing community and school division. There are still many necessary and critical needs that remain unfunded. To name a few:

#### **General Fund**

- Full local funding for the school system
- Twelve remaining deputies and two investigators requested by the Sheriff
- Sixteen remaining positions requested by Fire and Rescue
- A Maintenance Specialist for the county's Maintenance Department
- Capital requests for various departments including an upgrade to mobile and portable radios for the Sheriff's Office and Fire and Rescue
- Various requests for increases and new initiatives throughout the General Fund budget

#### **School Division**

- Funding to improve K-12 pupil-teacher ratios
- Funding for a division-side preschool program
- Full funding of a sustained facilities Capital Asset Protection Plan
- Full funding of a sustained school bus fleet replacement plan
- Full funding for marketplace salaries for staff

### **Working For The Future**

Over the last three years, (2016-2018), \$437 million in capital investment and 3,325 new jobs have been announced, placing Frederick County among the top 10% of localities in the Commonwealth. Companies attribute recent growth announcements to the County's quality workforce, business friendly environment, east coast location with proximity to major markets, and extensive transportation network.

Frederick County's business landscape is diverse, and includes small and large manufacturers, home-grown businesses, chain and boutique retailers and restaurants, farms and agri-businesses, and back-end operations like customer service centers and research and development. According to the Virginia Employment Commission, more than 1,900 businesses employ over 31,570 people.<sup>1</sup>

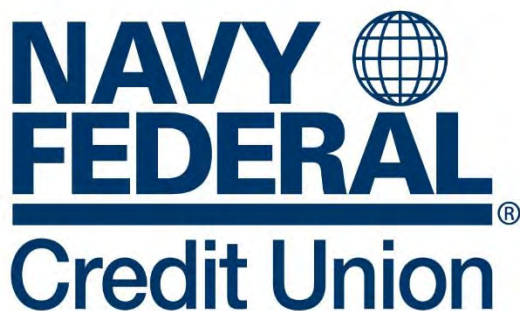
Frederick County is committed to fostering positive relationships with new and established businesses, maintaining reasonable tax rates, utilizing wise land-use planning, and striving for the best and highest use of available resources. It is a goal to build upon the business-friendly approach residents and businesses are accustomed to, creating an environment where they can thrive.

Well-known employers continue to invest in Frederick County: Amazon, American Woodmark, Fiat Chrysler, Navy Federal Credit Union, Winchester Metals, and 84 Lumber, are but a few. Over the next decade, nearly 47,300 career opportunities will be available in Frederick County because of new job growth and the exiting of existing workers.<sup>2</sup> Retail, manufacturing, accommodation and food services, educational services, transportation and warehousing, healthcare, and construction are projected to have the greatest demand.

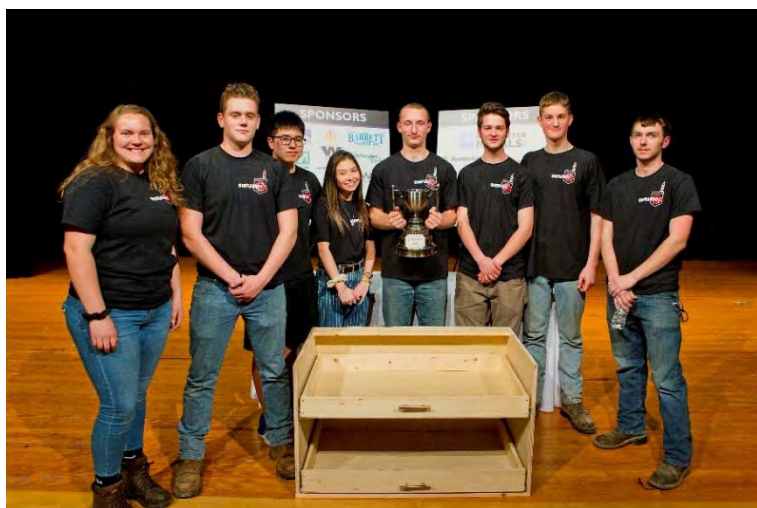
Navy Federal Credit Union is investing \$100 million and creating 1,400 new jobs in an expansion of its operations center in Frederick County. The project will nearly double Navy Federal's workforce employee-count and physical square footage in the County.



Navy Federal Credit Union Expansion



To meet the needs of current and future employers, Frederick County's Economic Development Authority continues to expand its 20-year Career Pathways program ([ExploreFrederickCareers.com](http://ExploreFrederickCareers.com)) through innovative talent development programs like The Widget Cup® ([TheWidgetCup.com](http://TheWidgetCup.com)). The EDA also founded The Workforce Initiative, a creative partnership of business leaders, educators, and community stakeholders in Winchester, Frederick County, and Clarke County, Virginia. ([TheWorkforceInitiative.com](http://TheWorkforceInitiative.com)) who are collaborating to ensure a well-prepared and trained workforce.



Widget Cup Competition 2019

The Frederick County EDA's annual Widget Cup® design/build competition is part of the Career Pathways program. Career and technical education students from high schools in Frederick and Clarke Counties and the City of Winchester compete as they design and build a prototype for use by a local business.

The success of the local economy and its businesses draws attention from third parties who recognize Frederick County as a great place to live and work:

- Top 10% of Localities in Virginia for Capital Investment and New Job Growth Over the Last Decade
- Best Small Places for Business & Careers 2018 – No. 12 Cost of Doing Business – No. 14 – Forbes (Winchester MSA)
- Navy Federal Credit Union – 100 Best Companies to Work For 2019 – No. 29-Forbes and Glassdoor.com

- Kraft Heinz Company – Top 100 Food & Beverage Companies 2018 – No. 5-Food Processing Magazine
- Trex Company – 2019 “Greenest” Decking Award – Green Builder Media
- Winchester MSA – 394 Leading Metro Locations – 2018 Overall Rank – No. 87, Economy Strength – No. 74, Prime Workforce – No. 134 – Area Development

The County’s recent economic success, mixture of rural and urban settings, recognized quality of life, proximity to Northern Virginia, and diverse career opportunities are also attracting new residents to the area. The U.S. Census Bureau estimates Frederick County’s current population to be 88,355, and the Weldon Cooper Center for Public Service forecasts increases to 94,023 by 2025 (6.03% increase), 108,067 by 2035 (18.24% increase), and 121,259 by 2045 (27.14% increase). The housing industry has responded to residential demand with 718 new residential permits issued in calendar year 2018.

County officials, staff, and the community must continue to work together to promote and enhance the County in which we all live. It is Frederick County’s goal to remain a productive and promising community, one that maintains fiscal stability for 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 Department, Treasurer’s Office, and the Commissioner of the Revenue’s Office for their hard work and assistance.

Respectfully submitted,

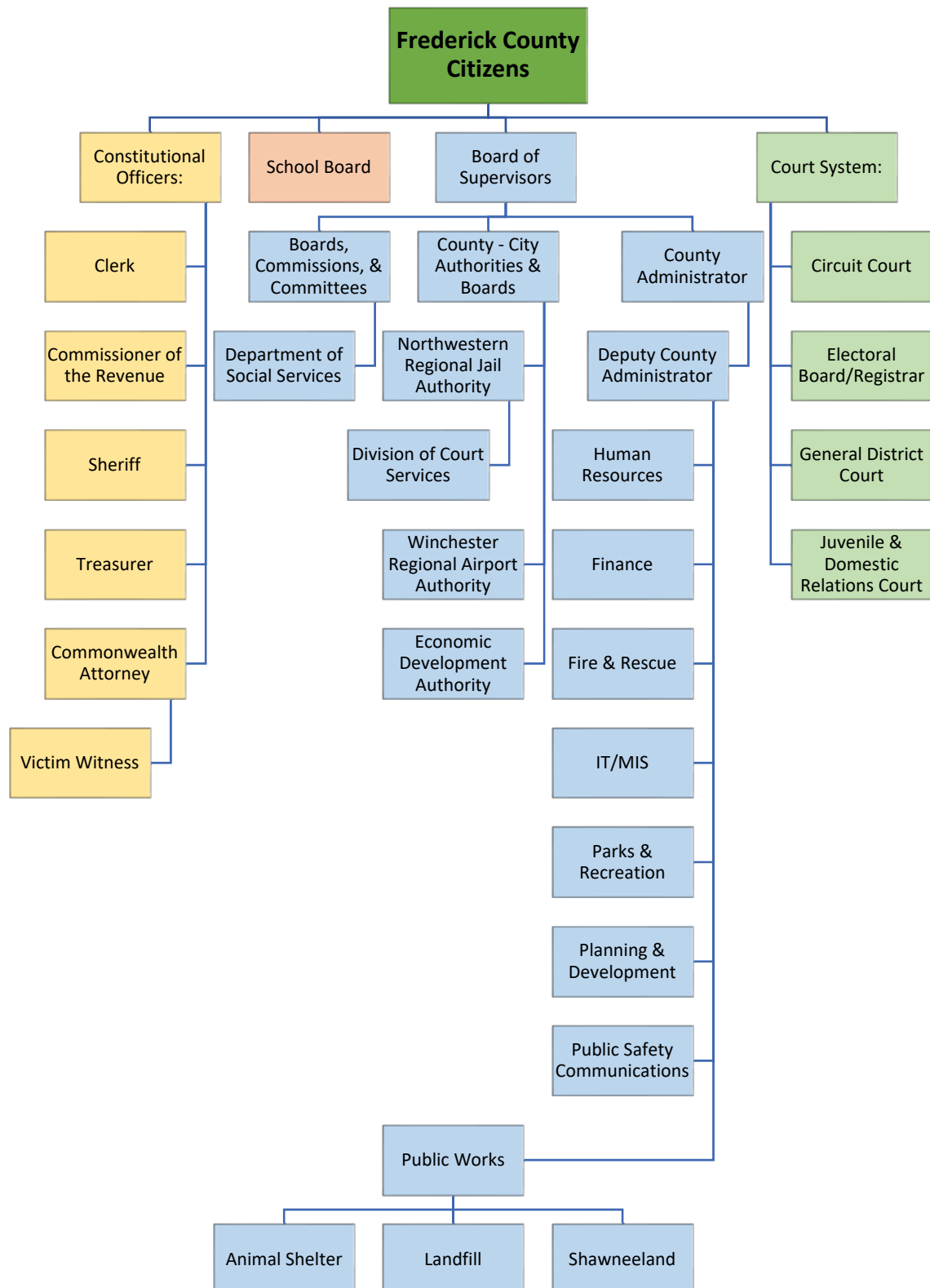


Kris C. Tierney  
County Administrator

<sup>1</sup> Virginia Employment Commission, Economic Information & Analytics, Quarterly Census of Employment and Wages (QCEW), 4th Quarter (October, November, December) 2018.

<sup>2</sup> [JobsEQ](#)® Occupational Snapshot

# 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 2019-2020 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.

## **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.

Frederick County is experiencing fiscal growth and positive economic factors. Real estate values are rising at an average of four percent annually and as of May 2019, only 45 properties were in foreclosure. The average unemployment rate in Frederick County for 2018 was 2.6%, which is lower than the statewide rate of 3.0% and the national rate of 4.0%. Property taxes remain the largest resource to Frederick County with sturdy growth over the past two years in residential construction. Local taxes, including sales and meals, continue to show steady growth as well.

The Chair of the Board's Finance Committee communicated the Board's list of budget priorities to guide the County Administrator for the FY 2020 budget process:

- Capital funding – Capital funding has been handled numerous ways over the past decade. Capital has been funded in the operating budget as a one-time expense as well as supplemental appropriations from fund balance after year-end is complete. Funding for buses for the school system and vehicles for public safety continue to be emphasized. A vehicle replacement matrix is in use to assist in identifying critical replacement needs. A capital funding policy will also be pursued that could be funded annually.
- Staffing needs – Additional funding for staffing is one of the largest budget considerations that occurs during the budget process. Last fiscal year, an emphasis was placed on the funding of firefighter positions. While the demand will continue for firefighters, the demand for school resource officers, teachers, social service workers, and other administrative positions continues as well.
- Succession Plan – The retirement of many senior staff within the Fire and Rescue Department is an issue to be dealt with in the near future. Other offices within the County government also have the potential of retiring senior staff. This matter will require a strategic succession plan so that operations continue smoothly through this transitional period.
- Competitive salaries – Discussions on employee retention with competitive salaries will continue to take place so that the County can retain its valuable workforce.

With these priorities in mind, the County Administrator developed a list of administrative objectives to assist with meeting the priorities for the FY 2020 budget:

- Reduce operating costs and promote efficiencies where possible

- Prioritize funding requests for new initiatives
- Address staffing needs and succession planning
- Provide sufficient employee compensation to retain quality staff
- Ensure that critical county and school capital needs are met
  - Establish County Capital Fund

Beginning in December and running through January, the County Administrator and his Budget Committee met with the Department Directors and Constitutional Officers with the largest requests to discuss and review their FY 2020 budget requests.

### **Changes in General Fund Revenue**

Here are how the budgeted revenues for the General Fund changed from FY 2019 to FY 2020:

Category	FY 2019	FY 2020	Difference
General Property Taxes	\$123,179,515	\$131,452,356	\$8,272,841
Other Local Taxes	36,959,731	39,112,454	2,152,723
Permits/Privilege Fees	1,838,386	2,050,249	211,863
Fines/Forfeitures	323,270	357,000	33,730
Use of Money/Property	526,810	771,517	244,707
Charges for Services	3,061,899	3,230,476	168,577
Misc. Revenues	180,090	181,096	1,006
Recovered Costs	1,618,949	1,780,902	161,953
State	11,814,578	11,605,363	-209,215
Federal	0	5,000	5,000
Fund Balance	1,965,000	7,000,000	5,035,000
Total	\$181,468,228	\$197,546,413	\$16,078,185

General Property Taxes and Other Local Taxes increased by \$10,425,564. Of this amount, \$3,313,270 was a result of the reassessment and \$6,832,294 as a result of natural, economic growth. The \$10,145,564 is split between the General Fund, School Operating Fund, and School Debt Service Fund. The School Operating and School Debt Service Funds received 57% of this increase, or \$5,782,971. The remaining 43%, or \$4,362,593 remained in the General Fund. This has been the historic split between these funds for many years. The largest revenue sources in these two categories is real estate tax revenue at a rate of \$0.61 and personal property tax revenue at a rate of \$4.86.

The Transient Occupancy Tax, which is included in Other Local Taxes, was increased by 1% during the FY 2020 budget process. The Code of Virginia 58.1-3819 states that any Transient Occupancy Tax collected over the standard 2.0%, needs to be earmarked for local tourism, travel, and marketing purposes only. The Board approved raising the tax from 2.5% to 3.5%, The County's contribution to the Winchester-Frederick County Visitors Center increased from \$150,500 to \$420,000. This component of Other Local Taxes is not split with the Schools since it must be earmarked for tourism expenses.

The tax on airplanes was also debated during this budget process. The tax on airplanes was raised a few years ago from \$0.01 per \$100 of assessed value to \$0.50 per \$100 of assessed value. The Board decided to reduce this tax back down to \$0.01 in the hopes that this will attract more local corporations to base their aircraft at the Winchester Regional Airport.

The reduction in state revenue is mainly due to a state grant budgeted in FY 2019 for Parks and Recreation for the Abrams Creek Trail that is not budgeted in FY 2020. The grant for this project was awarded but preliminary work will not begin until FY 2021.

The fund balance funding of \$7,000,000 consists of a transfer from capital fund balance in the General Fund to a separate County Capital Fund that funds critical capital needs for the County and the Schools.

### **Changes in School Operating Revenue**

The FY 2020 budget is a \$7,525,869 increase in the school operating fund. The increase in available revenue is primarily due to more funding from the county and the state compared to FY 2019. County revenues for FCPS are increased by \$4.1 million. FCPS is projected to receive \$3.4 million additional state revenues to support increased student enrollment and the state's share of a salary increase for Standards of Quality staffing positions.

Revenue increases support School Board FY 2020 budget priorities and student enrollment growth:

- Instructional initiatives to address increased accountability, improve student achievement, and reflect student voice. This goal was met through additional instructional and pupil transportation staffing positions.
- Compensation packages (salaries, benefits, and professional development) that enable the recruitment and retention of high quality staff. This goal was met through funding to support a division average 3.1 percent salary increase.
- Operational funding to address preservation of assets (facility maintenance), replacement school buses, safety and environmental enhancements, and aging infrastructure/systems. This goal was met through additional funds under the School Capital Projects Fund to address critical projects as listed on the Capital Asset Protection Plan (CAPP). Ideally, recurring funds in the School Operating Fund should be provided to address the CAPP annually.
- Professional development designed to support operational efficiencies, evidence-based instructional practices, and student needs. This goal was met through additional funding for mental health training and professional development.

### **Changes in General Fund Expenditures**

Original General Fund expenditure requests submitted by departments as well as the transfer request from the school system for FY 2020 were \$37 million above the FY 2019 approved General Fund budget. After many budget work sessions, and knowing what the projected revenues were going to be, the General Fund expenditures were finalized by category as follows:

<b>Function</b>	<b>FY 19 Approved</b>	<b>FY 20 Approved</b>	<b>Difference</b>
General Government	\$12,592,449	\$13,625,453	\$1,033,004
Judicial Administration	2,827,315	2,974,638	147,323
Public Safety	37,455,164	41,184,746	3,729,582
Public Works	5,576,193	5,521,138	-55,055
Health/Welfare	9,787,663	10,446,886	659,223
Parks/Cultural/Comm. College	7,537,548	6,960,619	-576,929
Community Development	2,063,301	2,153,643	90,342
School Transfers	99,210,494	102,693,465	3,482,971
Non-Departmental	4,418,101	4,985,825	567,724
Transfer to County Capital Fund	0	7,000,000	7,000,000
<b>Total</b>	<b>\$181,468,228</b>	<b>\$197,546,413</b>	<b>\$16,078,185</b>

A breakdown of the key elements included in the General Fund adopted budget are:

- The School System received an additional \$5.7 million for school operating and school debt and \$4 million transferred to the School Capital Fund from the County Capital Fund.

Increase in transfer to School Operating Fund	\$4,070,491
Increase in transfer to School Debt Service Fund	1,712,480
Increase in transfer to School Capital Fund (from County Capital Fund)	1,700,000
Total increase in transfers to school system	\$7,482,971

- The Sheriff's Office received nine School Resource Officers and related equipment. The addition of these positions will allow a School Resource Officer at every school in the county.
- The Fire and Rescue Department received six Firefighter/EMT's and one Assistant Chief and related equipment. The Firefighter positions will assist with decreasing response time within 1<sup>st</sup> due areas as well as address coverage issues due to vacation, sick leave, and training leave.
- An Operation Supervisor for the Public Safety Communications Department has been included in the FY 2020 budget. With the advancements in technology and current projects that the department is undertaking, an assistant to the Director is needed.
- Social Services received a Family Services Supervisor and a Family Services Specialist. These positions are needed due to the increased volume of cases related to Medicaid expansion as well as general growth in the area.
- A Deputy County Administrator and a Purchasing Manager were added to the County Administrator's Office and Finance Department, respectively.
- 4% reserve for COLA/Merit for county staff
- Increases in funding for social services, health department, community service board (all jointly funded with the state)
- Increase to the regional library system
- Increased insurance costs: health insurance for employees, line of duty, retire health insurance

The County Capital Fund was established for FY 2020. Any amount in the General Fund unreserved fund balance over 20% of the operating budget would be transferred into a County Capital Fund. For FY 2020, this amount has been determined to be \$7,000,000. A few items have already been listed as critical for the General Fund and are planned to be funded from the County Capital Fund. Those items are as follows:

Capital Purchase/Project	Estimated Cost
<b>General Government:</b>	
Reassessment rugged field data devices	\$7,000
Sheriff cargo van for prisoner transportation	\$50,774
Fire and Rescue Washers/Extractors	\$18,000
Air Conditioning unit for Public Safety Building	\$18,000
Bowman Library HVAC upgrade	\$16,000
Parks and Recreation mower	\$68,000
Snowden Bridge Park Development	\$210,000
Albin Convenience Site Relocation	\$1,224,000
<b>Total General Government</b>	<b>\$1,611,774</b>

The Sheriff's Office and the Fire and Rescue Department are in dire need of new radio equipment and requested such for FY 2020. The Public Safety Communications Department also requested an upgrade to the county's entire microwave system. A radio study by an independent firm has been initiated to research

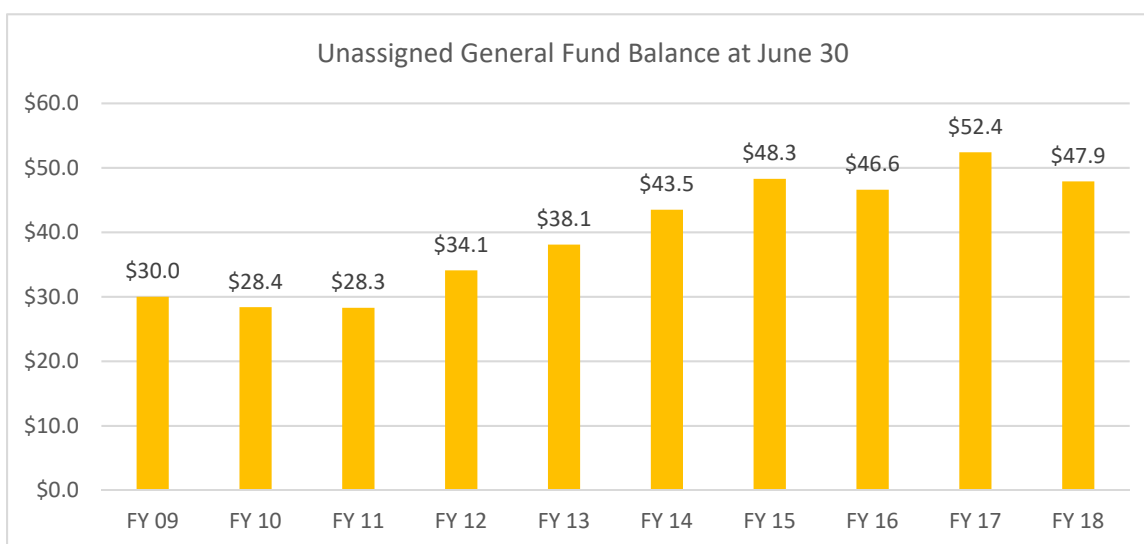
what the best equipment is needed now as well as what is expected and necessary in the future. This radio project could be a future expense for the County Capital Fund.

The County Capital Fund will also transfer \$4,000,000 to the School Capital Fund for what they deem as critical. Those needs are as follows:

Capital Purchase/Project	Estimated Cost
<b>School Capital Fund:</b>	
Additional and replacement buses	\$800,000
Student Chromebooks	500,000
Staff device replacements, WAN, wireless equipment	333,233
Stonewall Elementary roof replacement	550,000
James Wood High roof and heat pumps replacements	1,150,000
Sherando High water heater replacement	91,767
Millbrook High – MS4 EPA	325,000
James Wood High – stage lighting and sound equipment replacement	250,000
<b>Total School Capital Fund</b>	<b>\$4,000,000</b>

The remaining \$1.38 million will remain in the County Capital Fund and will be built on each year if unreserved fund balance goes above 20% of the operating budget.

Unreserved fund balance funding has been used to balance the General Fund budget for decades. For FY 2020, the use of unreserved fund balance is to fund the newly created County Capital Fund in the amount of \$7,000,000. In past years, capital items were minimally funded in the General Fund with possible funding occurring at year end once unreserved fund balance was determined. For FY 2019, unreserved fund balance funding of \$1.96 million was used to balance the budget. It is not an easy decision to use unreserved fund balance funding to assist with ongoing expenses, but it is what is needed when Board members are hesitant to raise the real estate tax rate. The chart shown below is what unreserved fund balance was at June 30 of each fiscal year for the last ten years.

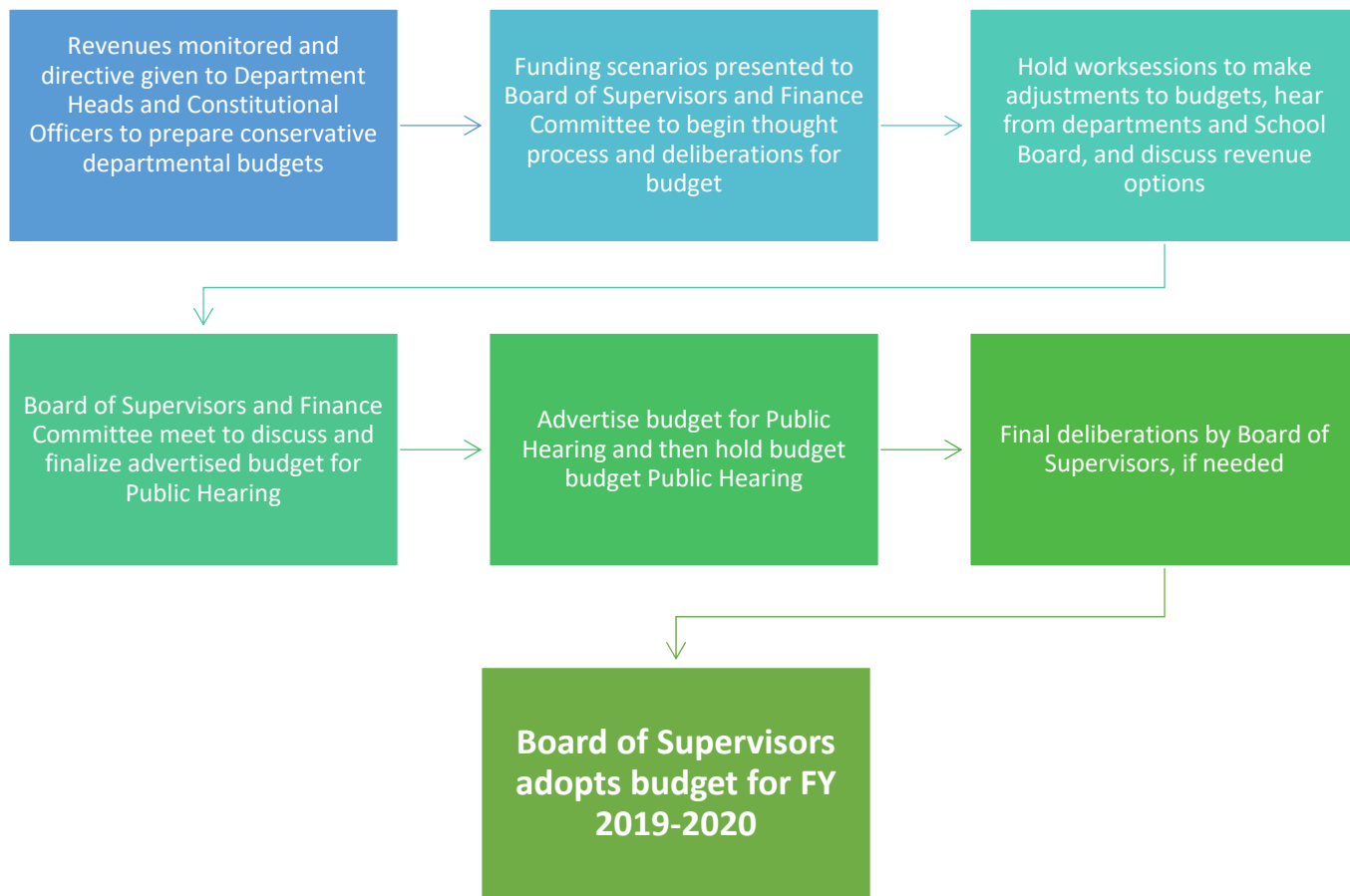


There was a consensus with the Board of Supervisors fairly early in the budget process that there was not going to be an actual increase to the real estate tax rate, especially given the fact that most property values increased with this latest reassessment. With the use of fund balance being used strictly for funding

of the County Capital Fund, it was clear that reductions were needed. The School System would need to find reductions of \$5.2 million and the General Fund would need to find reductions of close to \$10 million.

After several months of budget work sessions, a public hearing on the FY 2020 budget was held on March 27, 2019 and the budget was adopted on April 10, 2019.

### Budget Process Flow Chart





<p style="text-align: center;"><b>Budget Calendar FY 2019-2020</b></p>	
October 17, 2018	Finance Committee Chairman present Budget Directive to Finance Committee
October 25, 2018	Budget requests and directive delivered to departments and outside agencies
November 26, 2018	Budget requests from departments and outside agencies due to the Finance Department
December 12, 2018	Distribution of budget notebooks to Board and Finance Committee
January 16, 2019	<b>Budget Work Session:</b> Commissioner of the Revenue reassessment presentation; Tax rate advertisement decision
January 23, 2019	<b>Budget Work Session:</b> County Administrator reviewed various budget funding options; Budget presentations from Sheriff and Fire & Rescue Chief
February 1, 2019	Reassessment/Proposed Tax Rate Public Hearing advertised in The Winchester Star
February 13, 2019	<b>Budget Work Session:</b> County Administrator presented capital priorities and the concept of establishing a County Capital Fund; Budget presentations from Social Services and Parks & Recreation
February 26, 2019	<b>Budget Work Session:</b> County Administrator presented possible budget scenarios; Budget related presentations from the Winchester Regional Airport and the Winchester-Frederick County Visitors Center
February 27, 2019	<b>Budget Work Session:</b> Joint meeting with School Board
March 6, 2019	<b>Budget Work Session:</b> Discussion of airplane and transient occupancy tax, budget scenarios, and County Capital Fund
March 13, 2019	<b>Budget Work Session:</b> Review of proposed budget public hearing advertisement; <b>Public Hearing:</b> Proposed Effective Tax Rate Increase from Reassessment
March 19, 2019	Budget Public Hearing advertised in The Winchester Star
March 27, 2019	<b>Public Hearing:</b> FY 2019-2020 Proposed Budget
April 10, 2019	Adoption of FY 2019-2020 Budget
April 16, 2019	School Board adopts FY 2019-2020 School Board Budget

## ***Ten Year Budget Comparison***

Fund	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20
General	50,900,934	50,822,385	51,161,324	52,869,263	57,371,558	62,372,184	66,292,136	77,167,398	76,299,389	82,068,138
Regional Jail	16,832,410	16,425,072	17,380,185	18,415,374	19,387,370	20,063,860	21,161,388	22,363,837	22,789,176	23,238,848
Landfill	7,366,729	8,307,530	8,226,180	6,626,620	7,116,205	6,086,520	7,035,435	9,732,241	7,502,138	10,467,653
Old Dominion ASAP	1,279,083	1,107,584	588,809	600,489	579,572	620,639	704,994	651,446	562,348	576,649
Shawneeland	848,097	777,700	766,702	849,550	1,099,747	811,026	942,848	957,660	1,085,091	1,295,215
Airport Operating	3,159,728	3,159,728	3,159,728	2,298,838	2,228,994	2,283,228	1,802,568	1,555,958	1,646,442	1,756,556
CDA	0	0	0	0	525,256	0	0	0	0	0
Lake Holiday	0	0	0	1,120,326	800,570	800,570	779,998	779,998	779,998	77,998
EMS Revenue Recovery	0	0	0	0	2,028,000	1,501,000	1,802,974	1,593,084	1,522,400	1,803,958
EDA	0	0	0	0	0	573,198	577,495	606,820	603,483	631,802
County Capital	0	0	0	0	0	0	0	0	0	3,000,000
School Operating	123,443,454	127,037,592	131,485,299	133,578,535	140,028,310	147,559,188	152,645,655	159,301,983	167,912,382	175,432,842
School Capital	1,693,595	1,085,123	367,115	1,182,640	2,166,316	500,000	3,000,000	3,738,287	3,300,000	5,300,000
School Debt Service	13,113,026	13,711,078	13,951,052	13,872,061	14,188,335	15,236,485	16,446,289	15,778,751	14,966,405	16,726,869
School Nutrition	5,955,697	6,224,441	6,774,851	6,124,927	6,200,295	6,626,934	6,669,757	7,552,580	8,000,493	7,378,557
School Private Purpose	15,950	15,950	15,950	15,950	49,850	75,000	75,000	75,000	300,000	300,000
School Textbook	2,952,741	2,007,644	2,295,277	2,158,429	2,573,133	1,900,544	2,666,452	3,937,383	3,126,049	3,126,049
NREP	4,524,140	4,547,013	4,655,470	4,844,862	5,103,650	5,274,238	5,386,744	5,576,899	5,556,659	6,025,540
Consolidated Services	0	0	0	3,100,000	3,100,000	3,600,000	3,600,000	3,600,000	3,600,000	3,600,000
Total	232,085,584	235,228,840	240,827,942	247,672,864	264,547,162	275,884,614	291,589,733	314,969,325	320,687,441	343,508,674

## **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.

## **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 inter-departmental as well as intra-departmental appropriation transfers within an individual department with no limitations. Approval from the department head and County Administrator must be received for all transfers.

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.

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

- A. The FY 2019 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 2019 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 input. 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.

***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 ensure 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 ensure a viable and thriving economy.
- A government that looks to the future and implements plans to ensure 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 ensure 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 its 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 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 ratio 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 value correct. Property will be assessed at 100% of fair market value. Property is currently assessed 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.
- Tax Supported 10-year Payout Ratio should be greater than 65%. The 10-year payout ratio measures the amount of principal to be retired in 10 years.
- Debt to Assessed Value should be in a range not to exceed 0.75%-1.75%.
- Debt Service vs. Governmental Expenditures Ratio should be in a range not to exceed 8-12%. Governmental expenditures represent the ongoing operating expenditures of the County and School Board. In this calculation, debt service and capital expenditures are excluded from expenditures.

**D. Capital Policies**

- 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.

## DEBT MANAGEMENT

Counties in Virginia, unlike cities, do not have a legal debt limit. With the exception 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, 2018:

	Balance July 1, 2017 as restated	Issuance/ Increases	Retirements/ Decreases	Balance June 30, 2018	Amount Due Within One Year
<b>Primary Government:</b>					
<b>Governmental Activities:</b>					
Lease revenue bonds	\$23,460,000	--	\$911,250	\$22,548,750	\$956,250
Premium on lease revenue bonds	1,454,423	--	135,669	1,318,754	130,543
Total lease revenue bonds	24,914,423	--	1,046,919	23,867,504	1,086,793
Local financing leases	7,275,000	--	245,000	7,030,000	255,000
Premium on financing leases	649,712	--	61,852	587,860	59,621
Total local financing leases	7,924,712	--	306,852	7,617,860	314,621
County General obligation bonds:					
Library	1,562,112	--	280,097	1,282,015	295,401
School General obligation bonds:					
School	113,345,118	6,320,000	10,402,583	109,262,535	10,341,220
Add deferred amount for issuance premiums	5,873,261	446,107	788,764	5,530,604	753,563
Total School General obligation bonds	119,218,379	6,766,107	11,191,347	114,793,139	11,094,783
State Literary Fund loans:					
School	382,000	--	382,000	--	--
Intergovernmental loans	1,755,831	--	89,306	1,666,525	91,430
Claims	834,797	9,768,351	9,629,658	973,490	973,490
Capital Leases	3,135	499,655	97,418	405,372	117,354
Net Pension liability	14,511,019	9,161,386	14,566,276	9,106,129	--
Net OPEB liability:					
Net Medical Insurance OPEB liability	40,879,916	2,212,267	5,513,270	37,578,913	--
Net VRS Group Life OPEB liability	2,219,180	116,717	357,891	1,978,006	--
Total net OPEB liability	43,099,096	2,328,984	5,871,161	39,556,919	--
Compensated absences	4,000,289	3,046,081	2,800,202	4,246,168	2,972,318
Total governmental activities	\$218,205,793	\$31,570,564	\$46,261,236	\$203,515,121	\$16,946,190
<b>Business-Type Activities:</b>					
Compensated absences	\$158,609	\$125,570	\$111,026	\$173,153	\$121,207
Net Pension liability	648,079	383,646	650,393	381,332	--
Net OPEB liability:					
Net Medical Insurance OPEB liability	2,083,267	112,741	280,962	1,915,046	--
Net VRS Group Life OPEB liability	99,110	4,888	21,165	82,833	--
Total net OPEB liability	2,182,377	117,629	302,127	1,997,879	--
Landfill remediation costs	12,807,958	318,524	--	13,126,482	--
Total business-type activities	\$15,797,023	\$945,369	\$1,063,546	\$15,678,846	\$121,207

General Fund revenues are used to pay all long-term general obligations and General Fund capital leases.

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

Year Ending June 30,	General Obligation Bonds		Capital Leases	
	Principal	Interest	Principal	Interest
2019	\$10,636,621	\$4,673,093	\$117,354	\$17,090
2020	10,811,587	4,236,200	120,628	11,778
2021	10,382,101	3,749,753	125,799	6,606
2022	10,398,457	3,275,054	23,403	1,213
2023	8,910,784	2,819,279	18,188	299
2024-2028	32,450,000	9,098,380	--	--
2028-2033	18,660,000	3,531,500	--	--
2034-2038	7,980,000	495,991	--	--
2039-2043	315,000	5,591	--	--
Total	\$110,544,550	\$31,884,841	\$405,372	\$36,986

The cost of equipment under current capital leases is \$499,655.

Year Ending June 30,	Lease Revenue Bonds		Intergovernmental Loans		Local Financing Leases	
	Principal	Interest	Principal	Interest	Principal	Interest
2019	\$956,250	\$1,028,319	\$91,430	\$38,549	\$255,000	\$297,109
2020	996,250	987,278	94,569	36,704	270,000	284,606
2021	1,040,000	944,358	96,692	34,798	280,000	272,037
2021	1,095,000	895,014	99,555	32,863	295,000	258,554
2023	1,150,000	838,747	102,815	30,869	310,000	243,425
2024-2028	6,708,750	3,230,412	454,893	122,642	1,805,000	963,459
2029-2033	7,117,500	1,527,775	505,440	64,893	2,245,000	519,759
2034-2038	3,485,000	246,813	221,131	8,156	1,570,000	91,428
Total	\$22,548,750	\$9,698,716	\$1,666,525	\$369,474	\$7,030,000	\$2,930,377

Frederick County is committed to maintaining a high bond rating and a level of indebtedness that can be managed with available resources. The County currently has debt costs on a regional library, fire hall, public safety building, animal shelter, and school construction. The County monitors debt levels with recently adopted debt policy ratios. Below is a chart that shows the ratio of Net General Bonded Debt per capita for the last ten years.

Fiscal Year	Bonded Debt (3)	Ratio of Net General Obligation Debt to Assessed Value (2)	Net Bonded Debt per Capita (1)
2009	\$148,796,669	1.61%	\$1,921
2010	137,982,022	1.46%	1,756
2011	136,620,526	1.46%	1,718
2012	145,019,085	1.57%	1,807
2013	138,713,598	1.48%	1,702
2014	137,471,379	1.45%	1,661
2015	147,568,101	1.49%	1,767
2016	167,304,991	1.60%	1,976
2017	154,001,626	1.40%	1,781
2018	147,560,518	1.24%	1,677

(1) Population data can be found in the Demographics Statistics Table on page 100

(2) See the Assessed Valuation of All Taxable Property Table on page 97

(3) Includes all long-term general obligation bonded debt, Literary Fund Loans, and local financing lease

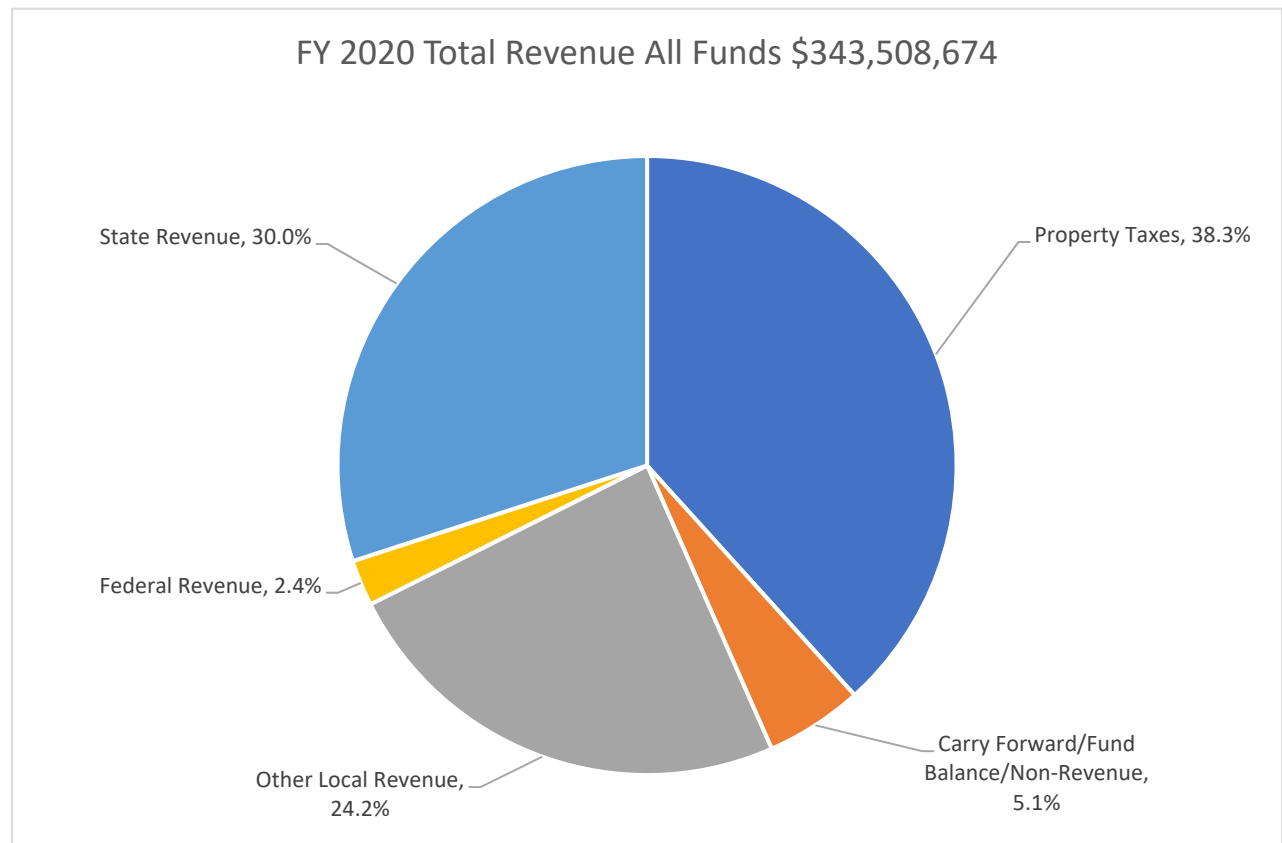
**Statement of Long-Term Indebtedness**  
**Year Ending June 30, 2019**

<b>School VPSA</b>	<b>Authorized And Issued</b>	<b>Payments Thru June 2017</b>	<b>Balance July 1 2017</b>	<b>Incurred During 2017-18</b>	<b>Total Balance &amp; Incurred</b>	<b>Principal Paid During 2017-18</b>	<b>Outstanding June 30 2018</b>
Armel/Middletown Addition	3,200,000	3,040,000	160,000		160,000	160,000	0
Orchard View Elementary	4,650,000	4,190,000	460,000		460,000	230,000	230,000
Orchard View Elementary	4,100,000	3,690,000	410,000		410,000	205,000	205,000
Millbrook/Evendale/Byrd MS	16,800,000	13,440,000	3,360,000		3,360,000	840,000	2,520,000
Millbrook High School	6,150,000	4,930,000	1,220,000		1,220,000	305,000	915,000
MHS/JWMS Renovation	8,385,000	6,300,000	2,085,000		2,085,000	420,000	1,665,000
MHS, JWMS, Byrd Middle School	3,315,000	2,490,000	825,000		825,000	165,000	660,000
Millbrook High School	3,782,296	2,739,761	1,042,535		1,042,535	201,220	841,315
MHS, JWMS	12,655,000	8,875,000	3,780,000		3,780,000	630,000	3,150,000
Byrd Middle School	5,980,000	4,200,000	1,780,000		1,780,000	300,000	1,480,000
Byrd MS, Evendale Elementary	8,580,000	5,590,000	2,990,000		2,990,000	430,000	2,560,000
Byrd MS, Evendale Elementary	8,550,000	5,575,000	2,975,000		2,975,000	425,000	2,550,000
Byrd MS, Evendale Elementary	5,995,000	3,600,000	2,395,000		2,395,000	300,000	2,095,000
Evendale Elementary	5,685,000	3,420,000	2,265,000		2,265,000	285,000	1,980,000
Evendale, Gainesboro Replace.	6,305,000	3,470,000	2,835,000		2,835,000	315,000	2,520,000
Gainesboro Elem. Replacement	5,830,000	3,220,000	2,610,000		2,610,000	290,000	2,320,000
Gainesboro Elem. Replacement	4,370,000	2,200,000	2,170,000		2,170,000	220,000	1,950,000
Greenwood Mill Elementary	3,800,000	1,900,000	1,900,000		1,900,000	190,000	1,710,000
Greenwood, Trans, APR, FCMS	13,450,000	6,075,000	7,375,000		7,375,000	675,000	6,700,000
Greenwood Mill Elementary	5,720,000	2,585,000	3,135,000		3,135,000	285,000	2,850,000
Transportation	7,975,000	2,400,000	5,575,000		5,575,000	400,000	5,175,000
Transportation	7,000,000	2,190,000	4,810,000		4,810,000	370,000	4,440,000
Elem Add/4 <sup>th</sup> HS/FCMS	4,435,000	1,125,000	3,310,000		3,310,000	225,000	3,085,000
Elem Additions/FCMS	5,025,000	1,020,000	4,005,000		4,005,000	250,000	3,755,000
FCMS/4 <sup>th</sup> High School	4,390,000	660,000	3,730,000		3,730,000	220,000	3,510,000
FCMS	13,375,000	2,005,000	11,370,000		11,370,000	670,000	10,700,000
FCMS	18,535,000	1,860,000	16,675,000		16,675,000	930,000	15,745,000
FCMS	8,100,000	405,000	7,695,000		7,695,000	405,000	7,290,000
Jordan Springs Elementary	6,320,000	0	6,320,000		6,320,000	0	6,320,000
Jordan Springs Elementary				10,035,000	10,035,000		10,035,000
Robert E. Aylor Middle Replace.				3,720,000	3,720,000		3,720,000
Jordan Springs Elementary				7,220,000	7,220,000		7,220,000
Robert E. Aylor Middle Replace.				4,100,000	4,100,000		4,100,000
<b>TOTAL</b>	<b>\$212,457,296</b>	<b>\$103,194,761</b>	<b>\$109,262,535</b>	<b>\$25,075,000</b>	<b>\$134,337,535</b>	<b>\$10,341,220</b>	<b>\$123,996,315</b>



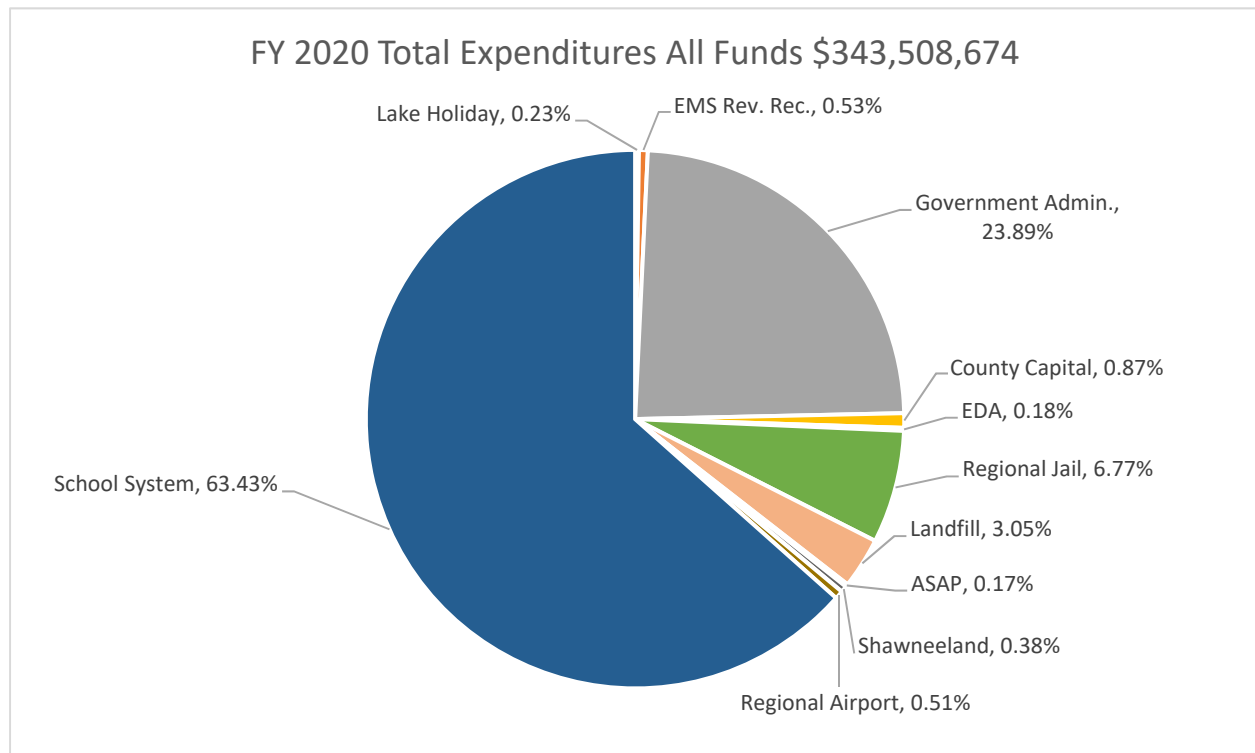
## TOTAL REVENUES ALL FUNDS

	2017-18 Budgeted	2017-18 Actual	2018-19 Budgeted	2018-19 Projected	2019-20 Adopted	% of Total
<b>Local Revenue</b>						
Property Taxes	\$117,080,093	\$120,263,902	\$123,179,515	\$127,058,595	\$131,452,356	38.3%
Other Local Revenue	63,800,921	69,933,381	65,973,802	71,887,951	69,836,005	20.3%
Other Local Revenue – School Funds	12,395,089	11,215,699	12,396,803	12,430,871	13,361,725	3.9%
Subtotal	193,276,103	201,412,982	201,550,120	211,377,417	214,650,086	62.5%
<b>State Revenue</b>						
General Fund	10,447,498	10,962,064	11,814,578	11,669,487	11,605,363	3.4%
School Funds	77,131,356	75,732,005	80,625,391	80,193,124	84,109,340	24.5%
Other Funds	7,196,449	9,234,643	7,324,760	7,344,965	7,401,657	2.1%
Subtotal	94,775,303	95,928,712	99,764,729	99,207,576	103,116,360	30.0%
<b>Federal Revenue</b>						
General Fund	1,033,800	202,624	0	70,112	5,000	0.0%
School Funds	7,907,759	8,268,932	8,587,675	9,053,373	8,231,678	2.4%
Other Funds	0	885	0	540	0	0.0%
Subtotal	8,941,559	8,472,441	8,587,675	9,124,025	8,236,678	2.4%
<b>Carry Forward/Fund Balance/Non-Rev</b>						
General Fund	7,918,047	0	1,965,000	0	7,000,000	2.0%
School Funds	5,792,287	2,314,524	7,076,613	9,058,542	5,493,649	1.6%
Other Funds	4,266,026	83,043	1,743,304	4,095,594	5,011,901	1.5%
Subtotal	17,976,360	2,397,567	10,784,917	13,154,136	17,505,550	5.1%
<b>Total Revenues</b>	<b>\$314,969,325</b>	<b>\$308,211,702</b>	<b>\$320,687,441</b>	<b>\$332,863,154</b>	<b>\$343,508,674</b>	<b>100.00%</b>



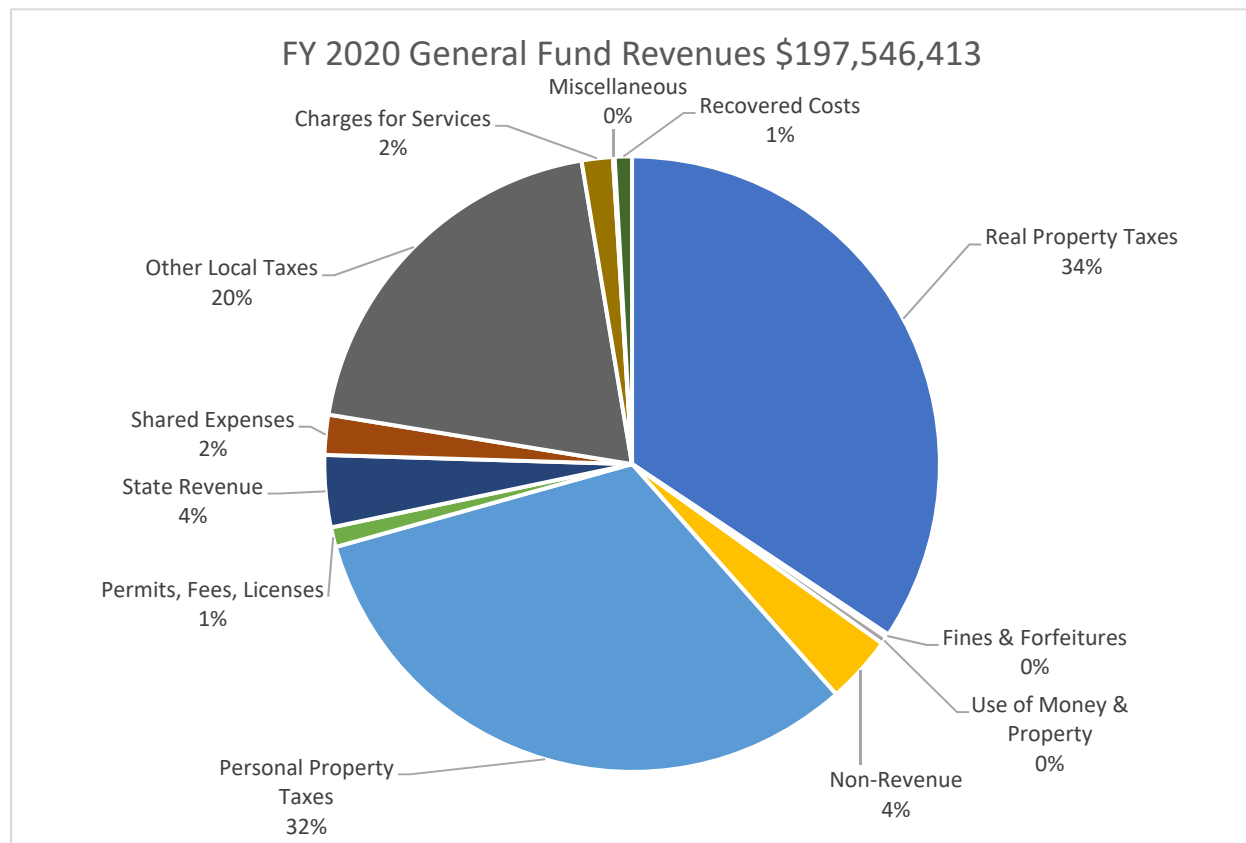
## TOTAL EXPENDITURES ALL FUNDS

	2017-18 Budgeted	2017-18 Actual	2018-19 Budgeted	2018-19 Projected	2019-20 Adopted	% of Total
<b>General Government</b>						
Administration	\$11,523,087	\$11,462,074	\$12,472,234	\$12,070,194	\$13,505,238	3.93%
Judicial Administration	2,613,954	2,490,871	2,827,315	2,719,368	2,974,638	0.86%
Public Safety	32,741,959	33,402,641	32,188,316	32,237,835	36,113,208	10.50%
Public Works	5,127,899	5,678,162	5,576,193	5,516,470	5,521,138	1.61%
Health/Welfare	9,272,676	9,011,931	9,787,663	9,367,008	10,446,886	3.04%
Community College	76,320	76,320	81,080	81,080	81,308	0.02%
Parks, Recreation, & Cultural	6,495,547	6,497,976	7,456,468	8,556,080	6,879,311	2.00%
Community Development	1,421,147	1,411,116	1,492,019	1,549,268	1,560,586	0.45%
Miscellaneous	7,894,809	6,584,244	4,418,101	2,252,302	4,985,825	1.45%
Subtotal	77,167,398	76,615,335	76,299,389	74,349,605	82,068,138	23.89%
<b>Other Funds</b>						
Regional Jail	22,363,837	20,348,375	22,789,176	21,906,939	23,238,848	6.77%
Landfill	9,732,241	6,529,076	7,502,138	9,433,932	10,467,653	3.05%
Old Dominion ASAP	651,446	523,225	562,348	519,576	576,649	0.17%
Shawneeland Sanitary District	957,660	875,560	1,085,091	1,175,862	1,295,215	0.38%
Winchester Regional Airport	1,555,958	1,549,469	1,646,442	1,498,425	1,756,556	0.51%
Lake Holiday Sanitary District	779,998	768,513	779,998	766,965	779,998	0.23%
EMS Revenue Recovery	1,593,084	2,291,009	1,522,400	2,041,039	1,803,958	0.53%
Economic Development Authority	606,820	3,335,566	603,483	2,270,557	631,802	0.18%
County Capital Fund	0	0	0	0	3,000,000	0.87%
Subtotal	38,241,044	36,220,793	36,491,076	39,613,295	43,550,679	12.68%
<b>School System</b>						
School Funds	183,782,132	176,200,290	192,930,571	196,200,501	201,162,988	58.56%
Debt Service Fund	15,778,751	15,769,851	14,966,405	15,009,905	16,726,869	4.87%
Subtotal	199,560,883	191,970,141	207,896,976	211,210,406	217,889,857	63.43%
<b>Total Expenditures</b>	<b>\$314,969,325</b>	<b>\$304,806,269</b>	<b>\$320,687,441</b>	<b>\$325,173,306</b>	<b>\$343,508,674</b>	<b>100.00%</b>



## GENERAL FUND REVENUES

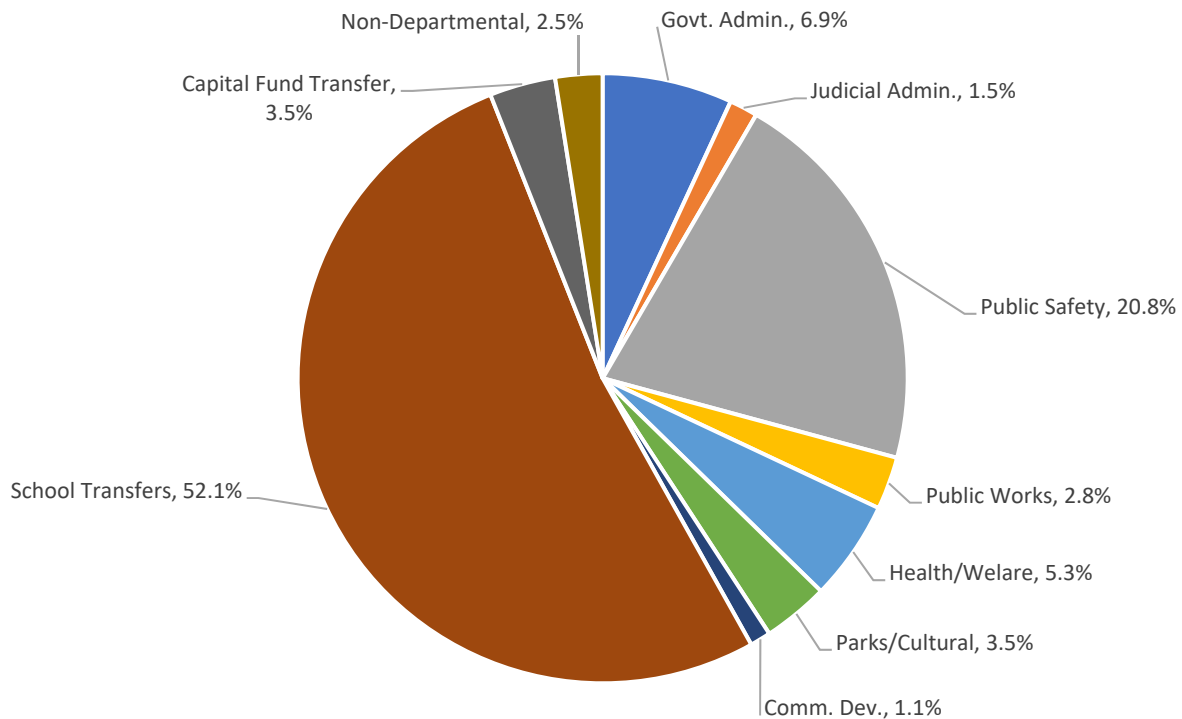
Category	2017-18 Adopted	2017-18 Actual	2018-19 Adopted	2018-19 Projected	2019-20 Adopted	% of Total
Real Property Taxes	\$60,762,997	\$63,113,981	\$63,753,588	\$66,801,127	\$67,839,128	34.3%
Personal Property Taxes	56,317,096	57,149,921	59,425,927	60,257,468	63,613,228	32.2%
Other Local Taxes	35,717,875	37,153,035	36,959,731	39,150,016	39,112,454	19.8%
Permits, Fees, and Licenses	2,004,806	2,294,005	1,838,386	2,093,220	2,050,249	1.0%
Fines and Forfeitures	415,400	299,418	323,270	330,420	357,000	0.2%
Revenue from Use of Money & Property	192,068	665,537	526,810	1,361,143	771,517	0.4%
Charges for Services	3,076,558	2,822,424	3,061,899	2,925,192	3,230,476	1.6%
Miscellaneous	163,317	372,122	180,090	375,453	181,096	0.1%
Recovered Costs	1,559,454	3,431,930	1,618,949	3,356,343	1,780,902	0.9%
State Revenue	6,625,199	6,926,960	7,832,286	7,564,012	7,472,940	3.8%
Shared Expenses	3,822,299	4,035,104	3,982,292	4,105,475	4,132,423	2.1%
Federal Revenue	1,033,800	202,624	0	70,112	5,000	0.0%
Non-Revenue	7,918,047	0	1,965,000	0	7,000,000	3.5%
<b>Total Revenues</b>	<b>\$179,608,916</b>	<b>\$178,467,061</b>	<b>\$181,468,228</b>	<b>\$188,389,981</b>	<b>\$197,546,413</b>	<b>100.0%</b>



## GENERAL FUND EXPENDITURES

	2017-18 Budgeted	2017-18 Actual	2018-19 Budgeted	2018-19 Projected	2019-20 Adopted	% of Total
Administration	\$11,652,984	\$11,591,971	\$12,592,449	\$12,098,729	\$13,625,453	6.9%
Judicial Administration	2,613,954	2,490,871	2,827,315	2,719,368	2,974,638	1.5%
Public Safety	38,136,418	38,797,100	37,455,164	37,429,745	41,184,746	20.8%
Public Works	5,127,899	5,678,162	5,576,193	5,516,470	5,521,138	2.8%
Health/Welfare	9,272,676	9,011,931	9,787,663	9,367,008	10,446,886	5.3%
Community College	76,320	76,320	81,080	81,080	81,308	0.0%
Parks, Recreation, & Cultural	6,495,547	6,497,976	7,456,468	8,556,080	6,879,311	3.5%
Community Development	2,003,917	3,993,886	2,063,301	2,113,175	2,157,893	1.1%
Subtotal	75,379,715	78,138,217	77,839,633	77,881,655	82,871,373	41.9%
Non-Departmental						
Operational Contingency	386,968	0	519,079	0	616,046	0.3%
COLA/Merit Reserve	930,573	6,303	1,216,720	0	2,100,000	1.1%
Debt Service – County	2,253,648	2,246,754	2,252,302	2,252,302	2,265,529	1.1%
Transfer to School Operating Fund	77,273,630	78,541,875	82,374,674	82,917,536	86,445,165	43.8%
Transfer to School Debt Service Fund	15,972,475	15,972,475	14,535,820	14,535,820	16,248,300	8.3%
Transfer to Unemployment Fund	0	7,567	0	0	0	0.0%
Transfer to School Capital Fund	3,088,287	3,088,287	2,300,000	4,067,416	0	0.0%
Transfer to County Capital Fund	0	0	0	0	7,000,000	3.5%
Transfer to Debt Contingency	4,323,620	4,323,620	430,000	0	0	0.0%
Subtotal	104,229,201	104,186,881	103,628,595	103,773,074	114,675,040	58.1%
<b>Total Expenditures</b>	<b>\$179,608,916</b>	<b>\$182,325,098</b>	<b>\$181,468,228</b>	<b>\$181,654,729</b>	<b>\$197,546,413</b>	<b>100.0%</b>

### FY 20 General Fund Expenditures \$197,546,413



## TOTAL EXPENDITURES ALL FUNDS – CATEGORY SUMMARY

Fund/Department	Personnel Expenses	Operating Expenses	Capital/Lease Expenses
<b>General Fund:</b>			
Board of Supervisors	\$207,388	\$132,260	\$0
County Administrator	886,552	46,988	12,000
County Attorney	406,039	36,800	0
Human Resources	539,817	115,851	6,000
Independent Auditor	0	66,000	0
Commissioner of the Revenue	1,474,710	69,343	0
Reassessment	402,236	81,954	0
Treasurer	1,214,085	426,873	0
Finance	945,351	32,040	0
Information Technology	1,020,144	903,206	107,794
Management Information Systems	521,489	96,780	24,700
Other	0	3,484,490	2,400
Electoral Board	62,942	79,802	2,400
Registrar	196,343	18,276	2,400
Circuit Court	0	79,500	0
General District Court	8,619	10,805	4,000
J & D Relations Court	3,770	14,440	9,009
Clerk of Circuit Court	792,716	62,531	10,000
Law Library	0	12,500	0
Commonwealth Attorney	1,669,447	76,600	5,800
Victim Witness Program	203,166	11,735	0
Sheriff	13,505,250	2,029,681	326,020
Volunteer Fire Departments	93,900	864,419	0
Ambulance and Rescue Service	0	409,868	0
Public Safety Contributions	0	5,511,011	0
Juvenile Court Probation	113,312	42,145	0
Inspections	1,296,525	77,490	2,880
Fire and Rescue	13,540,982	1,569,345	106,144
Public Safety Communications	1,297,183	382,926	15,665
Road Administration	0	18,500	0
Street Lights	0	38,050	0
General Engineering	383,808	28,070	0
Refuse Collection	644,989	887,550	7,340
Refuse Disposal	0	686,880	0
Litter Control	18,113	10,441	0
Maintenance Administration	661,636	12,800	0
County Office Buildings	0	1,353,408	0
Animal Shelter	591,247	178,306	0

## TOTAL EXPENDITURES ALL FUNDS – CATEGORY SUMMARY

<b>Fund/Department</b>	<b>Personnel Expenses</b>	<b>Operating Expenses</b>	<b>Capital/Lease Expenses</b>
Local Health Department	0	436,439	0
Northwestern Community Services	0	416,507	0
Area Agency on Aging	0	63,000	0
Property Tax Relief	0	720,000	0
Social Services – Administration	6,346,873	415,150	206,600
Public Assistance	0	1,842,317	0
Community College	0	81,308	0
Parks Administration	868,902	209,417	5,202
Recreation Centers	2,154,224	749,612	0
Clearbrook Park	563,694	270,368	6,500
Sherando Park	547,944	277,748	7,500
Regional Library	0	1,218,200	0
Planning and Development	1,117,011	84,295	0
EDA Transfer	0	593,057	0
Zoning Board	4,521	3,300	0
Building Appeals Board	161	400	0
NSV Regional Commission	0	74,348	0
Soil and Water Conservation District	0	11,250	0
Extension	157,429	110,386	1,735
Transfers/Miscellaneous	0	114,675,040	0
<b>General Fund Total</b>	<b>54,462,518</b>	<b>142,211,806</b>	<b>872,089</b>
<b>Northwestern Regional Adult Detention Center Fund</b>	<b>16,904,946</b>	<b>6,192,127</b>	<b>141,775</b>
<b>Landfill Fund</b>	<b>2,272,338</b>	<b>3,235,315</b>	<b>4,960,000</b>
<b>Old Dominion ASAP Fund</b>	<b>477,749</b>	<b>81,900</b>	<b>17,000</b>
<b>Shawneeland Sanitary District Fund</b>	<b>511,692</b>	<b>775,523</b>	<b>8,000</b>
<b>Winchester Regional Airport Fund</b>	<b>784,402</b>	<b>881,388</b>	<b>90,766</b>
<b>Lake Holiday Sanitary District Fund</b>	<b>0</b>	<b>41,340</b>	<b>738,658</b>
<b>EMS Revenue Recovery Fund</b>	<b>132,577</b>	<b>1,671,381</b>	<b>0</b>
<b>Economic Development Authority Fund</b>	<b>441,224</b>	<b>159,307</b>	<b>31,271</b>
<b>County Capital Fund</b>	<b>0</b>	<b>0</b>	<b>7,000,000</b>

## TOTAL EXPENDITURES ALL FUNDS – CATEGORY SUMMARY

<b>Fund/Department</b>	<b>Personnel Expenses</b>	<b>Operating Expenses</b>	<b>Capital/Lease Expenses</b>
<b>School Operating Fund:</b>			
School Instruction	123,147,012	10,015,209	25,500
Admin./Attendance and Health Services	7,152,007	585,150	19,000
Pupil Transportation Services	7,677,535	2,719,935	0
Operation and Maintenance Services	7,917,168	7,090,324	182,731
School Operating – Nutrition Services	0	5,000	0
Facilities	231,024	164,300	0
Technology	5,159,951	2,463,106	877,890
Transfers	0	548,707	0
<b>School Operating Fund Total</b>	<b>151,284,697</b>	<b>23,591,731</b>	<b>1,105,121</b>
<b>School Debt Service Fund</b>	<b>0</b>	<b>16,726,869</b>	<b>0</b>
<b>School Nutrition Services Fund</b>	<b>3,012,019</b>	<b>2,329,100</b>	<b>2,037,438</b>
<b>School Textbook Fund</b>	<b>24,921</b>	<b>3,101,128</b>	<b>0</b>
<b>School Private Purpose Funds</b>	<b>8,777</b>	<b>291,223</b>	<b>0</b>
<b>NREP Operating Fund</b>	<b>5,023,117</b>	<b>618,352</b>	<b>344,071</b>
<b>NREP Textbook Fund</b>	<b>0</b>	<b>40,000</b>	<b>0</b>
<b>Consolidated Services Fund</b>	<b>1,262,926</b>	<b>2,337,074</b>	<b>0</b>
<b>School Capital Projects Fund</b>	<b>0</b>	<b>1,300,000</b>	<b>4,000,000</b>

## PERSONNEL NEEDS

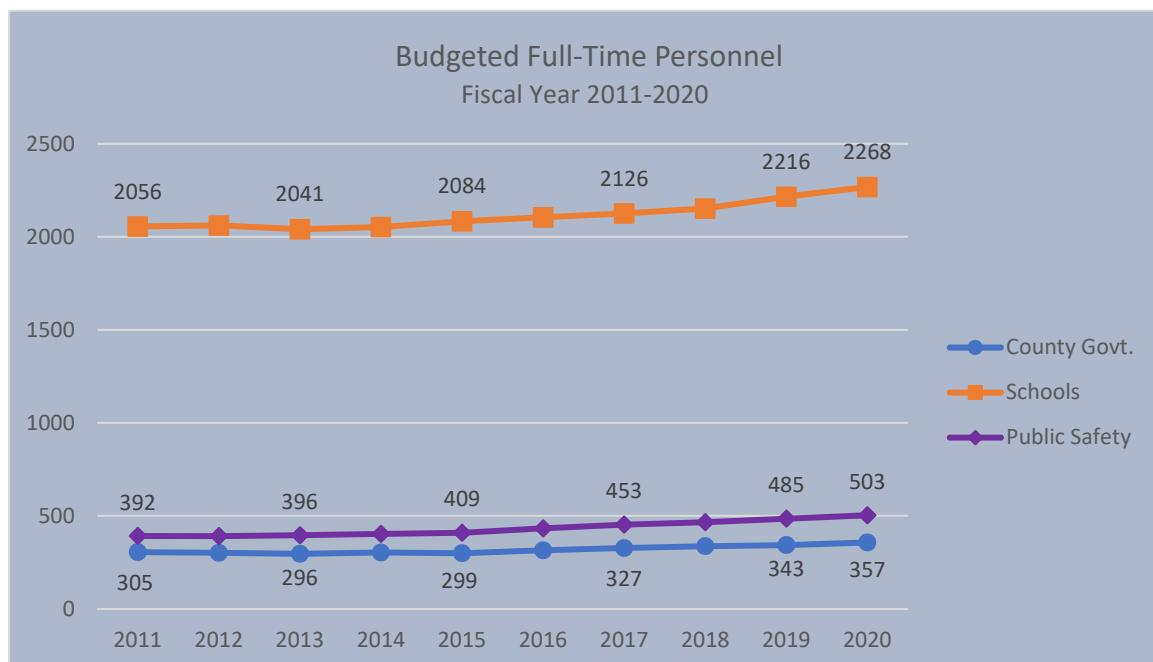
The following chart details the County funded full-time and part-time personnel staffing numbers budgeted for each appropriated department and fund.

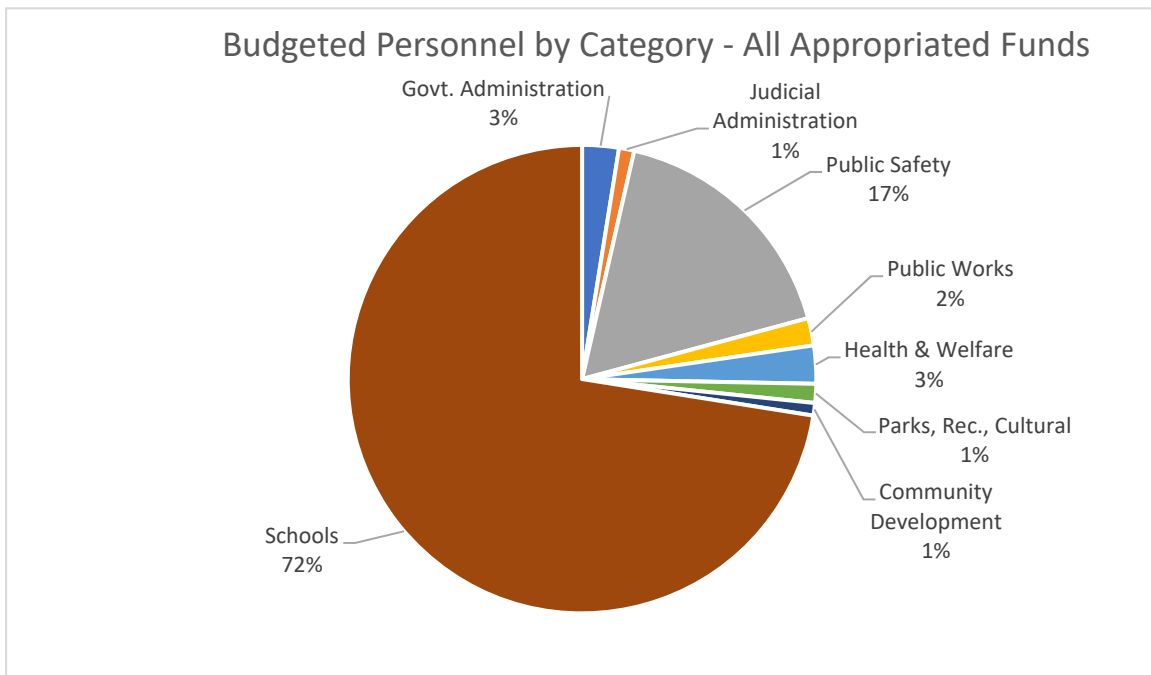
Department	FY 2018		FY 2019		FY 2020	
	Full-Time	Part-Time	Full-Time	Part-Time	Full-Time	Part-Time
<b>General Fund:</b>						
Board of Supervisors	1	1	1	1	1	1
County Administrator	6	0	6	0	7	0
County Attorney	3	0	3	0	3	0
Human Resources	6	0	6	0	6	0
Commissioner of the Revenue	17	0	18	0	18	0
Reassessment	4	0	6	0	6	0
Treasurer	13	0	13	0	13	0
Finance	7	0	7	0	8	0
IT/MIS	14	0	14	0	15	0
Electoral Board/Registrar	2	3	2	3	2	5
Gen. Dist/J & D Courts	0	4	0	6	0	7
Clerk of the Circuit Court	9	3	9	3	9	4
Commonwealth Attorney	13	2	15	1	15	1
Victim Witness	3	0	3	0	3	1
Sheriff	140.5	10	144.5	10	153.5	8
Juvenile Court Probation	2	0	2	1	2	1
Inspections	15	1	15	2	15	2
Fire and Rescue	117.5	27	132.5	29	140.5	28
Public Safety Communications	16	1	16	1	17	1
General Engineering	4	0	4	0	4	0
Refuse Collection	2	32	3	28	3	28
Litter Control	0	1	0	1	0	1
Maintenance	9	5	9	6	9	4
Animal Shelter	7	2	8	4	8	4
Social Services	72	2	73	2	82	2
Parks and Recreation	41	372	41	431	41	427
Planning and Development	11	0	11	0	11	0
Extension	2	0	2	0	2	0
<b>Total Positions General Fund</b>	<b>537</b>	<b>466</b>	<b>564</b>	<b>529</b>	<b>594</b>	<b>525</b>
Regional Jail Fund	208	1	208	0	209	0
Landfill Fund	27	6	27	6	28	5
Old Dominion ASAP Fund	8	9	6	10	6	10
Shawneeland Sanitary District Fund	7	7	7	7	7	9
Regional Airport Fund	11	0	11	0	11	0
EMS Revenue Recovery Fund	2	0	2	0	2	0
EDA Fund	3	2	3	2	3	2
School Funds	2152.3	1017	2215.6	1017	2267.8	1016
<b>Total Positions All Funds</b>	<b>2955.3</b>	<b>1508</b>	<b>3043.6</b>	<b>1571</b>	<b>3127.8</b>	<b>1567</b>



The reasons for the change in full-time personnel are as follows:

- A new Deputy County Administrator was approved and included in the County Administrator's Office for FY 2020.
- A new Purchasing Manager was approved and included in the Finance Department for FY 2020.
- A GIS Technician was approved and hired mid-year in FY 2019 in the Information Technologies Department.
- Nine School Resource Officers were approved and included in FY 2020 for the Sheriff's Office.
- One Firefighter/EMT was approved mid-year in FY 2019 and six Firefighter/EMT positions and one Assistant Chief were approved and added for FY 2020 in the Fire and Rescue Department.
- One Operations Supervisor was approved and included in the Public Safety Communications Department for FY 2020.
- Seven new positions were hired mid-year in FY 2019 due to Medicaid expansion and a Family Services Supervisor and a Family Services Worker were approved and included for FY 2020 for Social Services.
- A Pretrial Intake Officer was approved and added for FY 2020 for the Northwestern Regional Adult Detention Center.
- A Landfill Technician was approved and included in the Landfill for FY 2020.
- Nineteen additional instructional positions including classroom teachers, senior teachers, and parent liaison to address special needs, student enrollment growth, and class size were approved for FY 2020.
- Thirteen additional support positions including bus drivers, bus aides, and service writer were approved for FY 2020.
- After the start of the 2018-19 school year, 20 new positions were added to address student enrollment growth, pupil transportation, and technology services.

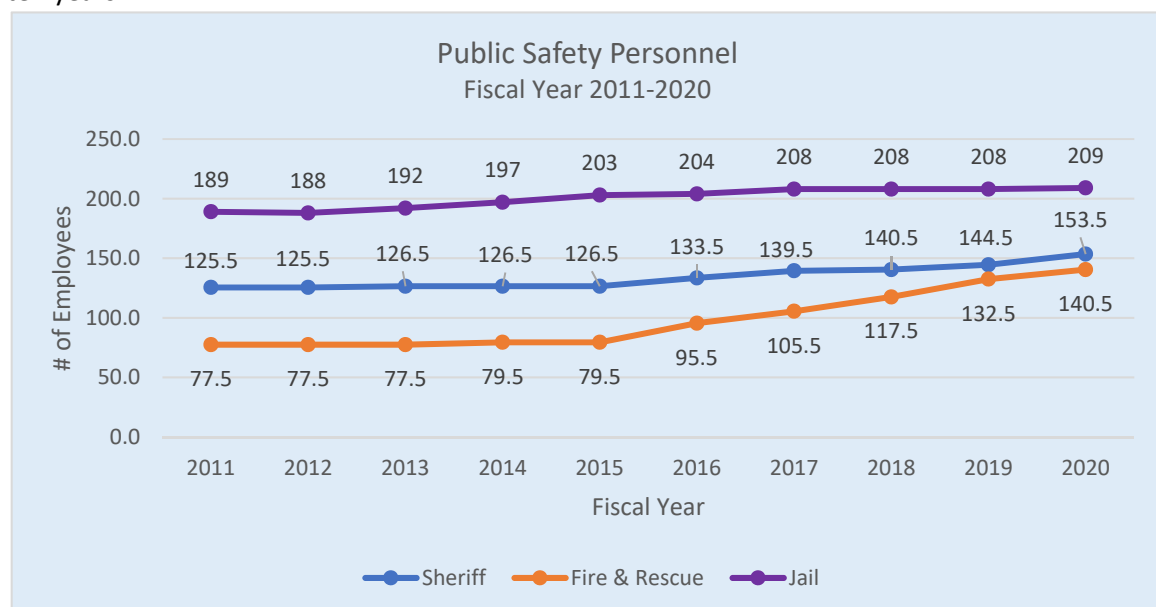




The Sheriff's Office has experienced an increased demand for public safety services due to increased organized crime, technology-based crime, and gang activity. The Sheriff's Office has seen a 22% increase in personnel over the last ten years.

The Fire and Rescue Department has also seen its share of growth over the last decade. The fire and rescue volunteer pool is supplemented by full-time career fire and rescue personnel. Over the years, there has been a decrease in volunteer recruitment and retention and an increased workload due in large part to an aging population and the increased number of elderly communities and facilities. The Fire and Rescue Department has experienced an 82% jump in full-time personnel over the last ten years.

The Northwestern Regional Adult Detention Center has experienced a slighter increase of 10% over the last ten years.



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

<b>County Capital</b> – This fund provides for the purchase of capital needs for the General Fund and a transfer to the School Capital Fund	Transfer from General Fund	General Fund Capital Expenses Transfer to School Capital Fund
<b>School Operating</b> – (Governmental Fund) This fund provides for the daily operations and maintenance of the schools and is funded by County, state, 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 Transfer to School Nutrition Services Fund
<b>School Private Purpose</b> – (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
<b>School Capital</b> – (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 or General Fund as well as previous year's carry forward funds are typically the sources of revenue for this fund.	Carry Forward Funds Transfer from General Fund	Capital Expenses
<b>School Debt</b> – (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, state, and carry-forward funds providing partial support.	State Funds Federal Funds Carry Forward Funds Transfer from General Fund	Debt Payments
<b>School Nutrition Service</b> – (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 Transfer from Other Funds	Food Service Expenses
<b>School Textbook</b> – (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
<b>Consolidated Services</b> – (Internal Service Fund) This fund provides for the operation of shared building and vehicle maintenance services.	Charges for Services	Consolidated Services Expenses
<b>NREP Operating</b> – (Special Revenue Fund) This fund provides for the operation of the Northwestern Regional Education Program (NREP) jointly operated and supported by Frederick and Clarke Counties and the City of Winchester	Recovered Costs State Funds Carry Forward Funds	NREP Expenses
<b>NREP Textbook</b> – (Special Revenue Fund) This fund provides for the purchase of textbooks for NREP. It is typically funded by carry forward funds.	Carry Forward Funds	NREP Textbook Expenses

## GENERAL FUND REVENUES AND TRENDS

General Property Taxes	2016-17 Actual	2017-18 Actual	2018-19 Adopted	2018-19 Projected	2019-20 Adopted
Current Real Property Taxes	\$54,201,317	\$58,126,358	\$59,278,588	\$61,967,412	<b>\$63,039,628</b>
Current Public Service Corp. Taxes	2,459,573	2,798,525	2,400,000	2,538,511	<b>2,700,000</b>
Current Personal Property Taxes*	53,870,797	57,149,921	59,425,927	60,257,468	<b>63,613,228</b>
Penalties	1,019,265	1,073,554	1,000,000	1,003,605	<b>1,000,000</b>
Interest and Costs on Taxes	566,887	520,706	500,000	538,288	<b>500,000</b>
Credit Card Charges – Treasurer	-39,507	-55,099	0	-51,454	<b>0</b>
Admin. Fees for Liens	360,682	413,500	395,000	453,000	<b>419,500</b>
Short Term Rental	232,015	236,437	180,000	248,857	<b>180,000</b>
<b>TOTAL</b>	<b>\$112,671,029</b>	<b>\$120,263,902</b>	<b>\$123,179,515</b>	<b>\$127,058,595</b>	<b>\$131,452,356</b>

\*Includes Machinery & Tools Tax, Delinquent Personal Property Taxes, and PPTRA

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. One penny of the real estate tax rate equates to \$1.2 million.

Real property taxes are paid by all residential, commercial/industrial, and rural landowners. These amounts are calculated by the Commissioner of the Revenue. Real estate taxes are calculated at \$0.61 per \$100 of assessed value and personal property taxes are calculated at \$4.86 per \$100 of assessed value. The real estate of \$0.61 represents a one cent tax increase compared to last year.

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. The Personal Property Tax Relief Act (PPTRA) was signed into law in May 1998. This historic tax relief program was the first of its kind in the country and provided tax relief on the first \$20,000 of value for qualifying vehicles. A qualifying vehicle must be a passenger vehicle and not used for business purposes. Localities would bill the state for this reimbursement on the behalf of the taxpayer. Today, PPTRA still exists, but in a different form. The state sends a fixed amount to the locality in the form of a block grant and not reimbursement. Frederick County's grant, which was set over a decade ago, is \$12.7 million, and has not been adjusted. The block grant is applied to qualifying vehicles to establish what percentage of relief is applied to the personal property. Since the reimbursement is fixed, the percentage of relief continues to decrease.

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.

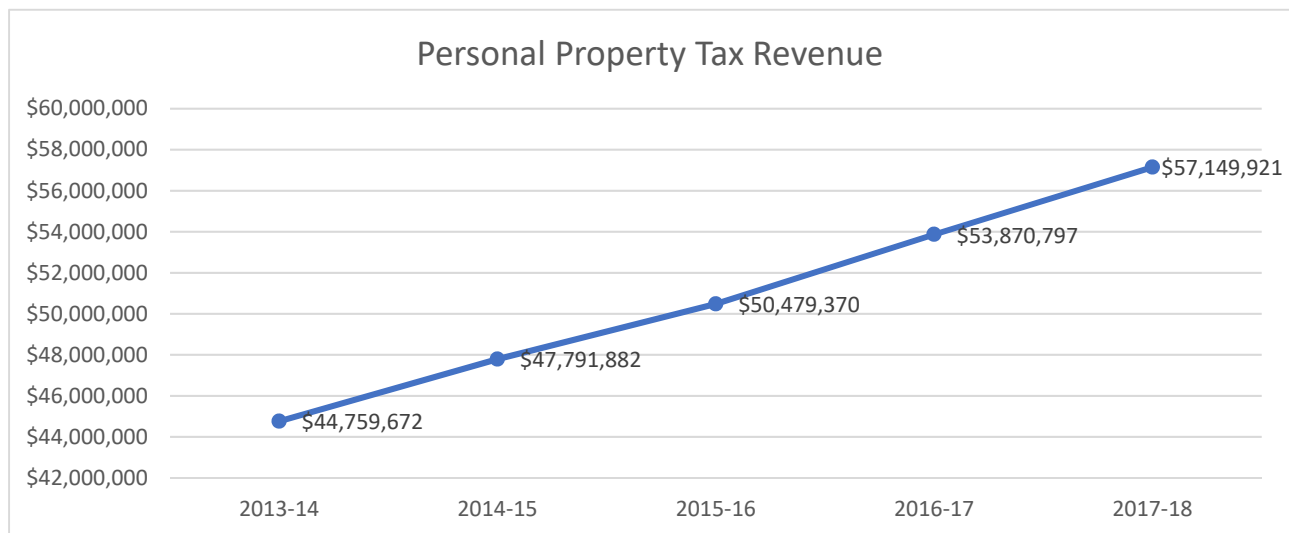
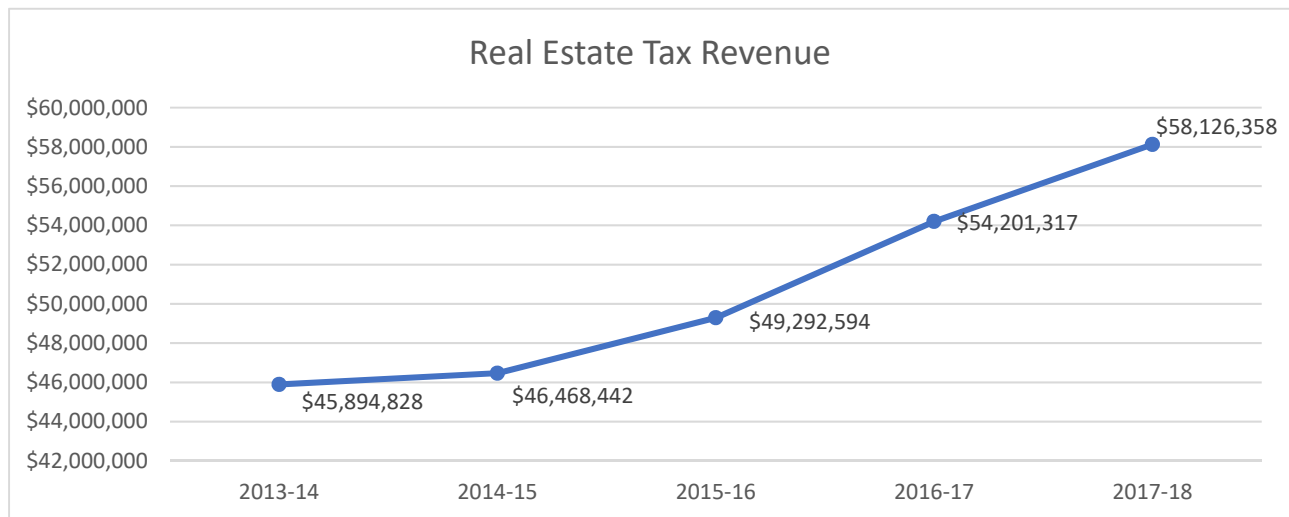
A reassessment was completed for January 1, 2019. Taxable assessed value of real property grew to \$10,240,909,732, an increase of 5.78%.

Change in Assessed Value	
Agricultural	0.31%
Residential	7.81%
Multi-Family	-21.08%
Commercial	9.00%
Total Increase	5.78%

The following table lists the property tax rates as adopted for fiscal year 2020:

Classification	Rate
Real Estate	\$0.61
Personal Property	\$4.86
Qualifying personal property for volunteer firefighters	\$2.25
Antique Vehicles	\$0.00
Mopeds	\$0.00
Mobile Homes	\$0.61
Aircraft	\$0.01
Business Equipment	\$4.86
Machinery and Tools	\$2.00
Contract Carrier Classified Vehicles	\$2.00

The below two charts show actual revenues for real estate and personal property taxes for the last five years.



The following is a list of non-profit organizations that are exempt from county real estate taxes.\*

<u>Non-Profit Organization</u>	<u>Assessed Prop. Value</u>	<u>2019 Tax Liability</u>	<u>Non-Profit Organization</u>	<u>Assessed Prop. Value</u>	<u>2019 Tax Liability</u>
American Legion	\$722,100	\$4,405	North Mountain Fire Company	\$595,800	\$3,634
American Red Cross	1,315,300	8,023	Outreach to Asian Nationals	994,000	6,063
Back Creek Ruritan	347,200	2,118	Phazz 1 Ministries	69,400	423
Belle Grove, Inc.	190,300	1,161	Potomac Appalachian Trail Club	796,000	4,856
Bernstein Family Foundation	500	3	Reynolds Store Fire Company	1,103,800	6,733
Blue Ridge Hospice	667,400	4,071	Round Hill Ruritan Club	246,900	1,506
Cedar Creek Battlefield Foundation	1,172,300	7,151	The Salvation Army	2,673,200	16,307
Clearbrook Volunteer Fire Company	560,700	3,420	Shenandoah Area Council, Inc.	2,474,500	15,094
Conservation Club	1,488,300	9,071	Shenandoah Valley Battlefields	7,782,800	47,475
Elks Club of Winchester, Inc.	1,619,400	9,878	Shenandoah Valley Community	869,800	5,306
Fort Collier Civil War Center	910,300	5,553	Star Tannery Fire Company	285,000	1,739
Frederick County, VA	4,164,300	25,402	Stephens City Fire Company	1,228,400	7,493
Gainesboro Fire Company	815,000	4,972	Stephens City Lodge No. 2483	817,000	4,984
Gainesboro Ruritan Club, Inc.	70,600	431	Stone House Foundation, Inc.	1,183,500	7,219
Girl Scouts of Shawnee Council	766,800	4,677	Stonewall Ruritan Club	454,500	2,772
Gore Fire Company	763,600	4,658	Tri-County Virginia OIC	1,159,700	7,074
Grafton, Inc.	2,110,700	12,875	Trustees of the Gravel Springs	57,800	353
Greenwood Fire Company	1,834,400	11,190	Winchester Izaak Walton Club	989,500	6,036
Kernstown Battlefield Association	2,208,100	13,469	Winchester Medical Center	5,175,000	31,568
Middletown Fire Company	1,564,800	9,545	Woodmen of the World	369,100	2,252
National Trust for Historic Preserv.	2,959,000	18,050	Youth Development Center	1,619,200	9,877
Nature Conservancy	81,100	495			
			<b>TOTAL</b>	<b>\$57,277,200</b>	<b>\$349,382</b>

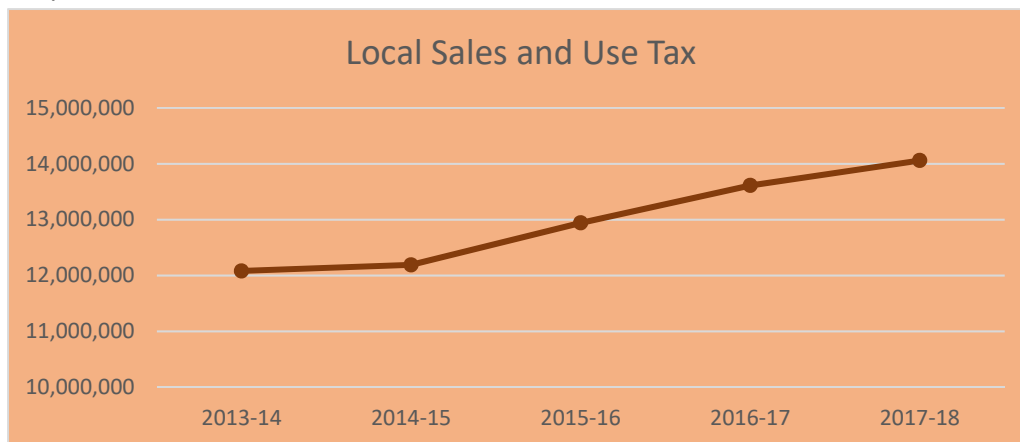
\*Does not include school or religious properties

<b>Other Local Taxes</b>	<b>2016-17 Actual</b>	<b>2017-18 Actual</b>	<b>2018-19 Adopted</b>	<b>2018-19 Projected</b>	<b>2019-20 Adopted</b>
Local Sales & Use Taxes	\$13,613,239	\$14,060,202	\$15,079,384	\$14,743,527	<b>\$15,501,372</b>
Communications Sales Tax	1,274,429	1,234,588	1,250,000	1,165,916	<b>1,250,000</b>
Utility Tax – Electric	2,439,916	2,510,221	2,400,000	2,603,593	<b>2,500,000</b>
Utility Tax – Gas	1,158,108	1,254,728	1,000,000	1,222,276	<b>1,000,000</b>
Business & Prof. Occup. Licenses	6,986,765	7,121,489	7,000,000	7,215,397	<b>7,000,000</b>
Motor Vehicle Licenses	2,456,832	2,564,936	2,400,000	2,590,585	<b>2,500,000</b>
Bank Stock Taxes	417,798	549,535	420,000	485,398	<b>500,000</b>
Recordation Taxes	1,288,399	1,382,987	1,250,000	1,479,796	<b>1,300,000</b>
Tax on Wills	18,085	16,674	17,000	16,848	<b>17,000</b>
Add'l Tax on Deeds of Conveyance	331,915	414,132	300,000	443,121	<b>350,000</b>
Meals Tax and Lodging Tax	5,672,541	6,006,378	5,802,032	7,146,378	<b>7,156,032</b>
Street Lights/Star Fort Fees	42,078	37,165	41,315	37,181	<b>38,050</b>
<b>TOTAL</b>	<b>\$35,700,105</b>	<b>\$37,153,035</b>	<b>\$36,959,731</b>	<b>\$39,150,016</b>	<b>\$39,112,454</b>

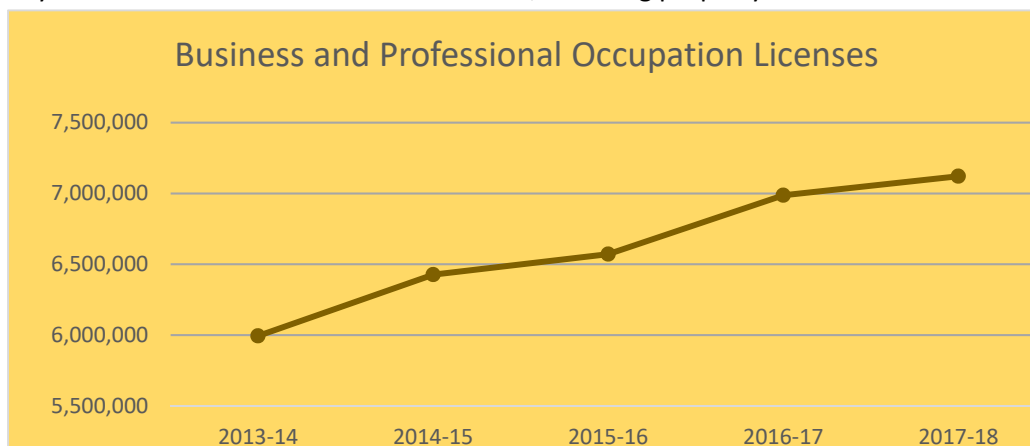
Recordation taxes are taxes paid on the transfer and recording of real estate and is projected to show an increase of over 11% indicating a solid growth in the local housing market. This tax is \$2.00 per \$1,000 of property recorded. One-third is retained by the County with the remaining two-thirds submitted to the state. Recordation taxes are currently running 7% above the prior year indicating that the housing market remains strong.

Street Lights Fees are 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 taxes consist of the portion of the state sales tax that is remitted to the locality. The state sales tax is 5.3% with the state returning 1% of that rate back to Frederick County. Sales tax serves as an indicator that the economy is improving. Actual collections in local sales tax has increased 16% from FY 2014 to FY 2018. This is an average increase of approximately \$500,000 each fiscal year. The FY 2020 budgeted amount is \$15,501,372, which is about a 3% increase over FY 2019. It is expected that actual revenue collected for FY 2019 will exceed the prior year collections by 4.8%.



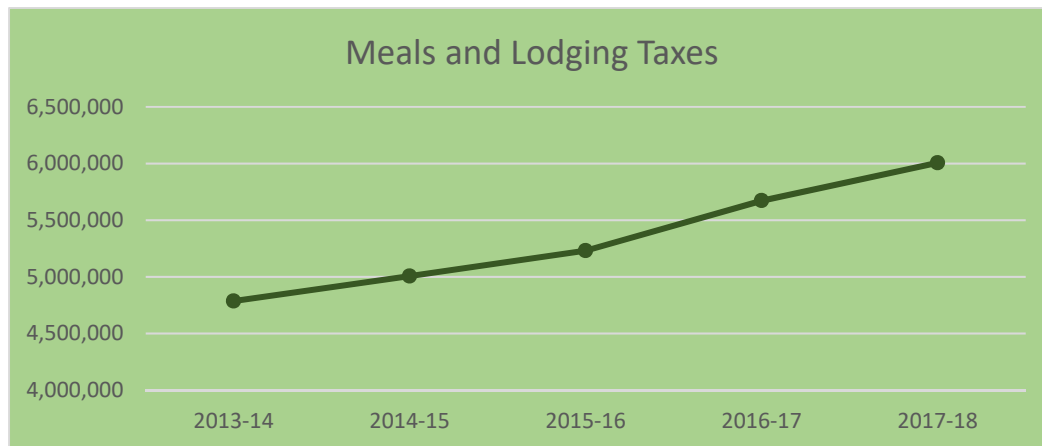
Business and professional occupation license (BPOL) tax rates are levied at different rates, depending on the type of business. Retail sales pay 20 cents per \$100 of gross receipts, professional services pay 58 cents per \$100 of gross receipts, personal and business pay 36 cents per \$100 of gross receipts, wholesale pay 5 cents per \$100 of purchases and the rate of \$2.00 on declining values applied to machinery and tools and contract carrier classified vehicles. This revenue has shown an increase primarily due to new businesses forming within an improved economy. Actual collections from BPOL have shown a positive comeback over the last five years, increasing by 19%. This area of revenue took a tremendous blow during the recession years of 2008 to 2010. It is anticipated that FY 2019 revenue will slightly exceed budget projections by 3%. FY 2020 budgeted revenue for this category was kept at the FY 2019 budgeted amount of \$7,000,000. Discussion continues at the state level to eliminate this tax. If this funding source is lost, the County would be forced to increase other taxes, including property taxes.



Meals and lodging taxes continue to show a combined increase of about 6% and is not as economically volatile as some of the other taxes. Actual collections from meals and lodging taxes have shown a steady climb over the last five years with an increase of \$1,220,264 or 25% in that timeframe. This revenue source is a solid economic indicator as well as a gauge for local consumer spending. Budgeted revenues for FY 2020 have been increased by \$1,354,000 or 6% mostly due to steady growth over the last several years. Another reason for this increase is the Board's

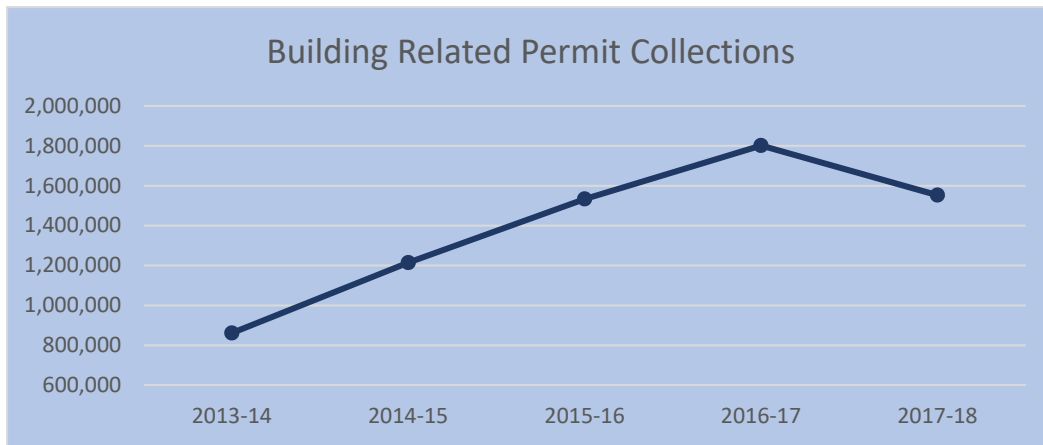


decision to increase the transient occupancy tax from 2.5% to 3.5%. Any amount collected over 2% goes directly towards tourism related expenses which includes the County's contribution to the Winchester-Frederick County Visitor Center to promote tourism and marketing in the area.



	2016-17 Actual	2017-18 Actual	2018-19 Adopted	2018-19 Projected	2019-20 Adopted
<b>Permits, Fees &amp; Licenses</b>					
Dog Licenses	\$47,373	\$42,408	\$45,000	\$46,891	\$42,000
Land Use Application Fees	5,525	6,375	4,800	8,500	2,900
Transfer Fees	3,288	3,246	3,000	3,180	0
Development Review Fees	396,290	505,008	343,321	351,176	421,153
Building Permits	1,547,484	1,300,429	1,088,656	1,220,604	1,173,750
2% State Fees	6,612	1,124	6,000	10,884	6,000
Electrical Permits	114,576	115,966	84,241	135,852	90,980
Plumbing Permits	27,397	23,403	25,731	29,784	27,789
Mechanical Permits	107,138	105,233	96,492	114,480	102,211
Sign Permits	5,150	7,575	4,880	2,600	5,270
Commercial Burning Permits	325	175	350	250	175
Explosive Storage Permits	1,500	2,300	1,100	900	2,300
Blasting Permits	315	405	315	375	405
Land Disturbance Permits	158,278	179,658	134,500	163,344	175,316
Septic Hauler Permits	300	0	0	900	0
Sewage Installation Licenses	300	0	0	0	0
Residential Pump and Haul Fees	50	0	0	0	0
Commercial Pump and Haul Fees	0	500	0	500	0
Transfer Development Rights	600	200	0	3,000	0
<b>TOTAL</b>	<b>\$2,422,501</b>	<b>\$2,294,005</b>	<b>\$1,838,386</b>	<b>\$2,093,220</b>	<b>\$2,050,249</b>

Permits, Fees, and Licenses are mainly driven by building and land disturbance permits and development review 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 2018 in this category, even though down from FY 2017, came in about 4% above budgeted figures. Several large commercial construction projects were put in place during FY 2017, driving up the collections for that year. As the economy has continued to stabilize, the development community has revisited 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. Building permit related revenues are projected at a modest \$100,000 increase for FY 2020.



<b>Fines and Forfeitures</b>	<b>2016-17 Actual</b>	<b>2017-18 Actual</b>	<b>2018-19 Adopted</b>	<b>2018-19 Projected</b>	<b>2019-20 Adopted</b>
Court Fines and Forfeitures	\$459,855	\$287,462	\$314,970	\$320,004	<b>\$345,000</b>
Penalty – Bad Checks	8,376	11,856	8,300	10,416	<b>12,000</b>
Registrar Fines	100	100	0	0	<b>0</b>
<b>TOTAL</b>	<b>\$468,331</b>	<b>\$299,418</b>	<b>\$323,270</b>	<b>\$330,420</b>	<b>\$357,000</b>

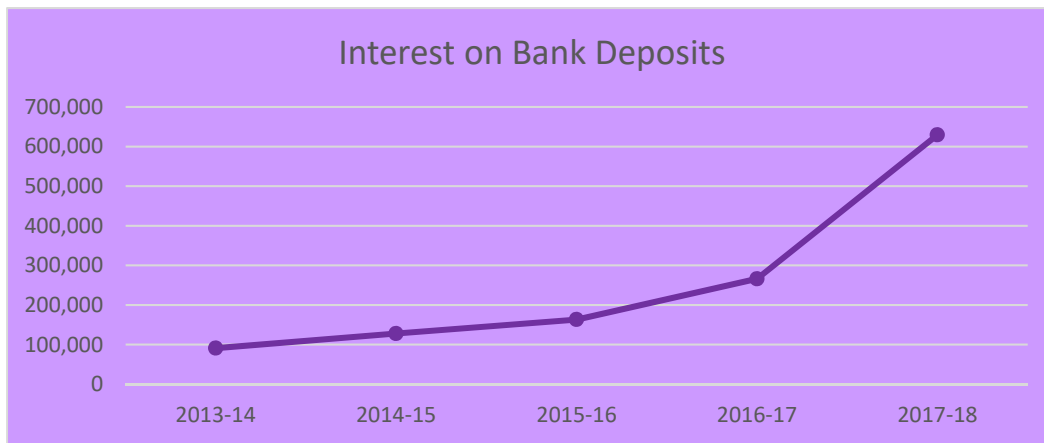
Fines and Forfeitures are revenues collected for court fines because of violations of county laws and ordinances. These fees/fines are mainly collected in the County's General District Court and Circuit Court Offices.

Registrar Fines are imposed on elected officials who fail to file their campaign finance reports timely.

<b>Revenue from Use of Money and Property</b>	<b>2016-17 Actual</b>	<b>2017-18 Actual</b>	<b>2018-19 Adopted</b>	<b>2018-19 Projected</b>	<b>2019-20 Adopted</b>
Interest on Bank Deposits	\$266,151	\$629,725	\$500,000	\$1,324,656	<b>\$750,000</b>
Rental of General Property	8,871	9,058	7,980	8,196	<b>9,000</b>
Sale of Salvage and Surplus	0	3	0	7,520	<b>0</b>
Sale of Salvage and Surplus – Sheriff	10,617	22,552	5,000	16,371	<b>5,000</b>
Sale of Maps, Books, Etc.	181	160	0	50	<b>0</b>
Park Receipts – Firewood	0	250	600	600	<b>0</b>
Park Receipts – Sale Surplus Equipment	6,434	2,076	3,000	1,000	<b>1,500</b>
Park Receipts – Clearbrook Concessions	1,000	1,346	4,500	1,350	<b>3,000</b>
Park Receipts – Sherando Concessions	3,590	350	5,500	1,350	<b>3,000</b>
Sale of Fire Report	237	17	230	50	<b>17</b>
<b>TOTAL</b>	<b>\$297,081</b>	<b>\$665,537</b>	<b>\$526,810</b>	<b>\$1,361,143</b>	<b>\$771,517</b>

Revenue from use of money and property consists primarily of interest earned on investments. With the Federal Reserve rate increasing, interest earned on deposits has increased. This section also includes the sale of County maps and books, and rental of County property including the vendors operating the Clearbrook and Sherando parks concessions stands.

The Treasurer's Office will continue to make investments within the guidelines set forth by their accredited Investment Policy. The Office continues to evaluate investment opportunities with higher yield while continuing to preserve principal. As the Fed Funds rate increases, the investment portfolio will realize continued growth.



Charges for Services	2016-17 Actual	2017-18 Actual	2018-19 Adopted	2018-19 Projected	2019-20 Adopted
Excess Fees of Clerk	\$91,312	\$86,714	\$85,406	\$89,013	<b>\$87,000</b>
Sheriff's Fees	2,524	2,524	2,524	2,524	<b>2,524</b>
Law Library Fees	11,258	12,374	12,000	11,013	<b>12,500</b>
Handgun Permit Fees	39,496	47,571	34,129	38,544	<b>36,000</b>
Miscellaneous Clerk Fees	158,804	138,513	160,000	130,176	<b>140,000</b>
Bond Management Fees – Planning	35,000	37,500	30,000	31,500	<b>30,000</b>
Courthouse Maintenance Fees	50,238	45,925	35,000	45,024	<b>46,000</b>
E-Summons Fees	35,697	24,874	16,812	21,120	<b>25,000</b>
Blood/DNA Test Fees	979	1,241	0	1,464	<b>0</b>
Commonwealth E-Summons Fees	34,304	38,167	0	10,812	<b>0</b>
Sheriff Parking Tickets	1,840	3,970	1,900	4,704	<b>0</b>
Prisoner Fees from Other Localities	0	173	0	0	<b>0</b>
Adoption/Reclamation Fees/Donations	60,821	53,023	60,000	55,880	<b>66,000</b>
Spay/Neuter Fees	23,350	22,770	20,000	21,984	<b>15,500</b>
Parks and Recreation Fees	2,230,911	2,305,564	2,601,753	2,460,684	<b>2,769,402</b>
Sale of Maps, Surveys, Etc.	86	45	100	0	<b>100</b>
Sale of County Code/Reports	150	100	100	0	<b>100</b>
Sale of GIS Products	404	840	0	400	<b>0</b>
Fire and Rescue Charges	3,027	536	2,175	350	<b>350</b>
<b>TOTAL</b>	<b>\$2,780,201</b>	<b>\$2,822,424</b>	<b>\$3,061,899</b>	<b>\$2,925,192</b>	<b>\$3,230,476</b>

Excess Fees of Clerk 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.

Adoption fees are paid to the Animal Shelter by citizens as part of the process when adopting an animal from the shelter. Reclamation fees are generated when citizens reclaim their pet that has been found by animal control officers. Small donations to the Animal Shelter are also posted to this revenue line item.

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 athletic/sporting events, senior citizen 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 by unspent budgeted expenditures. Projections for FY 2019 appear to be about 5% below budgeted figures. Actual

Parks and Recreation fees collected over the last five years have shown an overall increase of 37%. This is due in large part to the very popular Winter Wonderland light show at Clearbrook Park as well as the continued success of the Before and After School Child Care Program (basicREC). In FY 2019 however, the Winter Wonderland light show experienced a decline in attendance due to having to cancel on multiple evenings due to inclement weather.



	2016-17 Actual	2017-18 Actual	2018-19 Adopted	2018-19 Projected	2019-20 Adopted
<b>Miscellaneous</b>					
Miscellaneous	\$62,174	\$72,593	\$0	\$144,336	\$0
Recreation Donations	63,314	58,933	69,640	91,836	67,440
Donations – Other	855,364	135,104	0	30,000	0
Sheriff Donations	1,656	100	0	973	0
Forfeited Property Surplus – Sheriff	0	0	0	5,076	0
Refunds – Other	87	371	0	616	0
Refunds – Hazardous Materials	507	281	500	2,316	281
Refunds – Worker’s Comp./Insurance	0	20,949	0	10,916	0
Drug Awareness Program (DARE)	800	1,100	0	600	0
Specialized Reports	595	705	300	950	500
Recycling Refund	112,287	121,168	109,650	109,650	112,875
Credit Due Customers – Parks	-43,072	-44,400	0	-24,624	0
Parks & Rec. – Reserve Revenue	2,604	5,218	0	2,808	0
<b>TOTAL</b>	<b>\$1,056,316</b>	<b>\$372,122</b>	<b>\$180,090</b>	<b>\$375,453</b>	<b>\$181,096</b>

Miscellaneous is revenue collected that does not fall under any specific category.

Recreation Donations are mostly made up of corporate and personal donations to the annual Winter Wonderland event at Clearbrook Park and the Battlefield Half Marathon held in November of each year. The Parks and Recreation Department continues to approach donations as being an alternative to County funding.

Most donations received in FY 2017 that are posted to Donations – Other are for the Animal Shelter. The County receives these donations directly or as a result of being named as a beneficiary in estates. These funds are used for both capital and operating expenses, depending on the terms of the will.

The Recycling Refund is credit given to the participating localities of the regional landfill for their recycling efforts and is based on tonnage.

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.

Parks & Rec. – Reserve Revenue is comprised of donations received from the community that are reserved to fund the PLAY Fund. The PLAY Fund is a recreational assistance fund that gives children of Frederick County families the opportunity to participate in recreational programs that they would otherwise not be able to participate. Children eligible for the assistance are also eligible for the free or reduced lunch program through Frederick County Public Schools.

<b>Recovered Costs</b>	<b>2016-17 Actual</b>	<b>2017-18 Actual</b>	<b>2018-19 Adopted</b>	<b>2018-19 Projected</b>	<b>2019-20 Adopted</b>
Recovered Costs – Treasurer’s Office	\$33,861	\$32,772	\$32,800	\$32,800	<b>\$33,800</b>
Recovered Costs – Social Services	0	44,909	57,076	38,892	<b>0</b>
Recovered Costs – Worker’s Comp.	902	0	0	0	<b>0</b>
Purchasing Card Rebate	161,675	156,282	150,000	273,756	<b>200,000</b>
Recovered Costs – IT/GIS	20,000	27,261	27,261	27,261	<b>27,261</b>
Recovered Costs – F&R Fee Recovery	571,865	875,635	379,551	682,396	<b>521,281</b>
Recovered Costs – Fire Companies	233,296	130,435	131,147	171,347	<b>131,698</b>
Recovered Costs – Sheriff	6,050	45,988	0	47,400	<b>50,000</b>
Reimbursement – Commonwealth	9,916	12,769	11,000	9,480	<b>12,000</b>
Reimbursement – Circuit Court	1,103	0	1,000	0	<b>0</b>
Reimb. – Public Works Cleanup/Planning	3,366	1,609	0	2,275	<b>0</b>
Clarke County Container Fees	67,107	54,567	60,732	64,332	<b>71,856</b>
Winchester Container Fees	49,384	40,571	44,592	43,956	<b>45,300</b>
Refuse Disposal Fees	107,515	96,085	126,960	117,780	<b>129,720</b>
Recycling Revenue	71,284	67,131	60,900	60,900	<b>61,300</b>
Sheriff – Restitution	160	0	0	3,475	<b>0</b>
Container Fees – Bowman Library	1,850	1,859	1,908	1,920	<b>1,956</b>
Litter-Thon/Keep VA Beautiful	750	0	0	0	<b>0</b>
Reimb. – General District Court	32,028	30,899	32,000	30,072	<b>32,500</b>
Reimb. – Public Works Salaries	20,000	20,000	20,000	20,000	<b>20,000</b>
Reimbursement – Task Force	62,152	59,962	42,339	74,813	<b>60,000</b>
Reimbursement – Elections	4,755	0	5,000	4,548	<b>0</b>
Westminister – In Lieu of Taxes	32,619	37,304	37,304	37,304	<b>37,304</b>
Labor/Grounds Maint.-School Board	372,984	359,795	378,300	330,432	<b>230,174</b>
Proffers	1,421,768	1,139,315	0	1,174,348	<b>0</b>
Comcast PEG Grant	84,391	87,034	0	65,844	<b>27,000</b>
Fire School Programs	18,236	12,978	10,000	15,500	<b>12,978</b>
Clerk Reimbursement to County	8,831	9,572	9,079	9,552	<b>9,874</b>
Reimbursement – Sheriff	15,013	87,198	0	15,960	<b>0</b>
Equip/Grounds Maint.-School Board	0	0	0	0	<b>64,900</b>
<b>TOTAL</b>	<b>\$3,412,861</b>	<b>\$3,431,930</b>	<b>\$1,618,949</b>	<b>\$3,356,343</b>	<b>\$1,780,902</b>

Recovered Costs include reimbursements for joint jurisdiction programs such as court security, fees collected from surrounding localities, and proffers collected from developers which are then divided between the school system, fire and rescue, parks and recreation, and other designated areas. Recovered Costs – Treasurer’s Office are fees collected for billing and collection services other than General Fund real and personal property taxes.

Recovered Costs – IT/GIS is reimbursement from Frederick Water and 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 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. FY 2018 revenue is slightly higher since all funds in this account were reconciled and disbursed.

Recovered Costs – Fire Companies is reimbursement to the County from Millwood and Round Hill Fire Companies for their portion of the debt service related to the construction of the banquet facilities at these two locations.

Recovered Costs – Sheriff consists of revenue received for traffic control for private organizations and events.

The City of Winchester and Clarke County container fees are those locality's share of hauling costs from the shared convenience sites. Disposal fees, likewise, for Winchester and Clarke County are those 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.

Reimbursement – Task Force represents revenue received from 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. Funds reimbursed are billed from actual expenditures and will require an increase in budgeted funds in future years.

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.

Labor/Grounds Maintenance – School Board represents reimbursement by the school system for the labor portion of Frederick County Parks staff maintaining school grounds and ball fields. The reimbursement for FCPS Maintenance is figured on a time and materials basis while meeting standards defined in the Cooperative Use Agreement between Frederick County and Frederick County Public Schools. Beginning in FY 2020, the billing for labor and grounds maintenance will be readjusted to include equipment replacement. These funds will be reserved at year-end for appropriation of replacement equipment.

Westminster Canterbury makes payments in lieu of taxes since they have been granted a property tax exemption by the State. These funds are earmarked for Fire and Rescue capital.

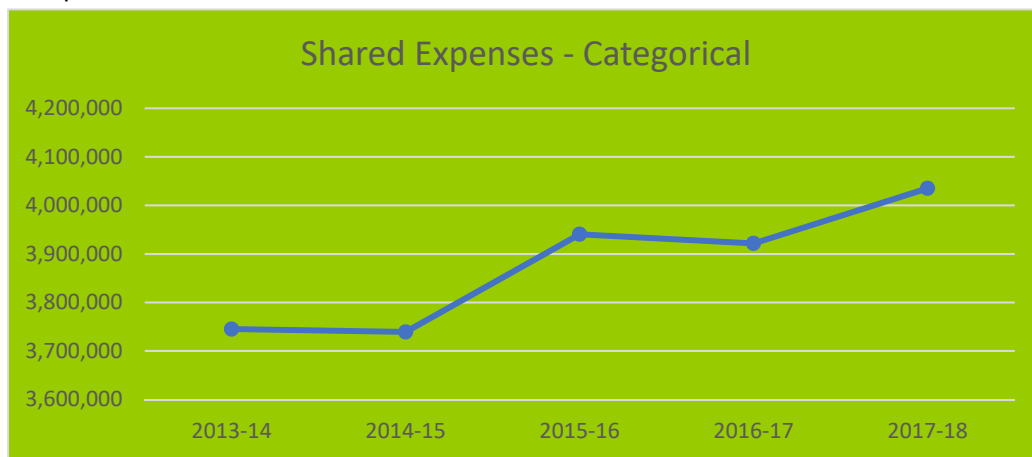
Fire School Programs consist of registration fees collected for various fire and EMS courses offered during each fiscal year. These courses are offered to the County's career and volunteer personnel and some courses are open to outside agencies as well.

	2016-17 Actual	2017-18 Actual	2018-19 Adopted	2018-19 Projected	2019-20 Adopted
<b>Non-Categorical Aid</b>					
Carriers Tax/Mobile Home Titling	\$155,997	\$139,134	\$167,000	\$137,985	<b>\$156,000</b>
Recordation Taxes	426,395	416,353	383,000	471,804	<b>453,824</b>
Auto Rental Tax	0	108,824	120,000	110,000	<b>108,000</b>
<b>TOTAL</b>	<b>\$582,392</b>	<b>\$664,311</b>	<b>\$670,000</b>	<b>\$719,789</b>	<b>\$717,824</b>

Non-Categorical Aid consists of local taxes collected by the State and forwarded to the Frederick County 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.

<b>Shared Expenses – Categorical</b>	<b>2016-17 Actual</b>	<b>2017-18 Actual</b>	<b>2018-19 Adopted</b>	<b>2018-19 Projected</b>	<b>2019-20 Adopted</b>
Commonwealth Attorney	\$544,070	\$555,709	\$551,439	\$563,185	<b>\$555,487</b>
Sheriff	2,474,911	2,568,837	2,535,062	2,631,141	<b>2,655,540</b>
Commissioner of the Revenue	216,441	226,214	201,871	210,975	<b>201,871</b>
Treasurer	172,975	176,285	160,070	179,652	<b>164,000</b>
Registrar/Electoral Board	46,977	47,458	47,917	48,406	<b>47,917</b>
Clerk of the Circuit Court	466,368	460,601	485,933	472,116	<b>507,608</b>
<b>TOTAL</b>	<b>\$3,921,742</b>	<b>\$4,035,104</b>	<b>\$3,982,292</b>	<b>\$4,105,475</b>	<b>\$4,132,423</b>

Shared Expenses – Categorical is made up of the reimbursement received from the State Compensation Board for the County’s constitutional offices. The locality continues to fund a large portion of the County’s constitutional offices. The state has shifted much of the cost of operations of these offices to the locality. State Compensation Board funding has shown a steady pattern between FY 2014 and FY 2018 with just a slight dip from FY 2016 to FY 2017. Funding received in FY 2014 was \$3.7 million compared to \$4.1 million received in FY 2018, an 8% increase. Expectations for FY 2019 are 3% above the budgeted amount. FY 2020 budgeted figures are fairly conservative with a 3.7% increase expected in reimbursement from the state.



<b>Categorical Aid - State</b>	<b>2016-17 Actual</b>	<b>2017-18 Actual</b>	<b>2018-19 Adopted</b>	<b>2018-19 Projected</b>	<b>2019-20 Adopted</b>
Public Assistance Grants	\$4,878,896	\$5,173,420	\$5,077,625	\$5,368,075	<b>\$5,085,106</b>
Litter Control Grants	15,152	14,774	14,700	18,330	<b>16,330</b>
Four-For-Life Funds	0	85,262	85,262	88,718	<b>88,718</b>
Emergency Services Fire Program	244,069	251,441	240,000	260,328	<b>240,000</b>
Recycling Grant	0	0	0	0	<b>7,800</b>
DMV Grant Funding	0	0	20,000	21,554	<b>20,000</b>
State Grant – Emergency Services	17,737	0	56,797	6,520	<b>182,547</b>
State Grant – Parks	0	10,985	791,120	72,577	<b>0</b>
State Grant – Sheriff	35,088	36,828	44,512	96,890	<b>40,000</b>
JJC Grant	128,358	128,358	128,358	128,358	<b>128,358</b>
Rent/Lease Payments	268,877	270,185	246,926	271,509	<b>238,424</b>
Spay/Neuter Assistance – State	2,236	2,168	1,995	3,408	<b>2,205</b>
VDEM – Sheriff	0	22,291	0	0	<b>0</b>
Wireless 911 Grant	70,116	72,072	249,588	236,500	<b>249,588</b>
State Forfeited Assets Funds	24,536	28,279	0	17,068	<b>0</b>
Va. Dept. of Health	0	0	0	93,034	<b>0</b>
Victim Witness Grant	203,353	151,689	203,403	158,854	<b>207,471</b>
State Grant – Public Communications	0	0	2,000	2,000	<b>248,569</b>
Fire & Rescue OEMS Reimbursement	800	128	0	0	<b>0</b>
Payment in Lieu of Taxes	11,977	14,769	0	500	<b>0</b>
<b>TOTAL</b>	<b>\$5,901,195</b>	<b>\$6,262,649</b>	<b>\$7,162,286</b>	<b>\$6,844,223</b>	<b>\$6,755,116</b>



Categorical Aid consists of revenue received from the Commonwealth of Virginia that is designated for specific purposes. In many cases, 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. Starting in FY 2016, public assistance grants include federal pass-thru funds. 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 State Grant – Parks represents the state portion (80%) of the Abrams Creek Greenway Trail Phase 1 anticipated cost. The Parks and Recreation Department applied to the Virginia Department of Transportation Alternatives Program in November 2017 and were awarded state funds for this project. Engineering work is scheduled to begin during FY 2021 with the majority of the construction and related funding occurring in FY 2022 and FY 2023. The FY 2019 monies received in State Grants – Parks is from a VDOT Recreation Access Grant to partially fund the Northwest Sherando Park Project which will provide an outdoor fitness facility, parking, restroom facility, and open space in that section of Sherando Park.

The JJC Grant is to provide supervision and counseling to juveniles as ordered by the courts through the Virginia Juvenile Community Crime Control Act (VJCCCA).

Rent/Lease payments are received from offices such as Social Services and the Virginia Department of Health for office space rented at the County Administration Building. The state's formula for rent payments includes the debt payment which was recently paid in full, thus reducing the rents received from these state agencies.

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, except for individual PSAP application for the Wireless E-911 PSAP Education Program.

The County received reimbursement from the state for unspent funds for the Health Department. These funds are attributed to savings from staff turnover.

<b>Categorical Aid - Federal</b>	<b>2016-17 Actual</b>	<b>2017-18 Actual</b>	<b>2018-19 Adopted</b>	<b>2018-19 Projected</b>	<b>2019-20 Adopted</b>
DMV Grant – Federal	\$30,297	\$26,897	\$0	\$0	\$0
Federal Grants – DCJS	0	18,000	0	0	0
Federal Forfeited Asset Funds	128,783	1,549	0	0	0
Housing Illegal Aliens – Federal	9,803	0	0	0	0
Federal Funds – Sheriff	22,435	27,015	0	70,112	5,000
Emergency Services Grant	25,649	127,341	0	0	0
Federal Forfeited Assets – Treasurer	0	1,822	0	0	0
<b>TOTAL</b>	<b>\$216,967</b>	<b>\$202,624</b>	<b>\$0</b>	<b>\$70,112</b>	<b>\$5,000</b>

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

The federal grant for the Sheriff's Office 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.

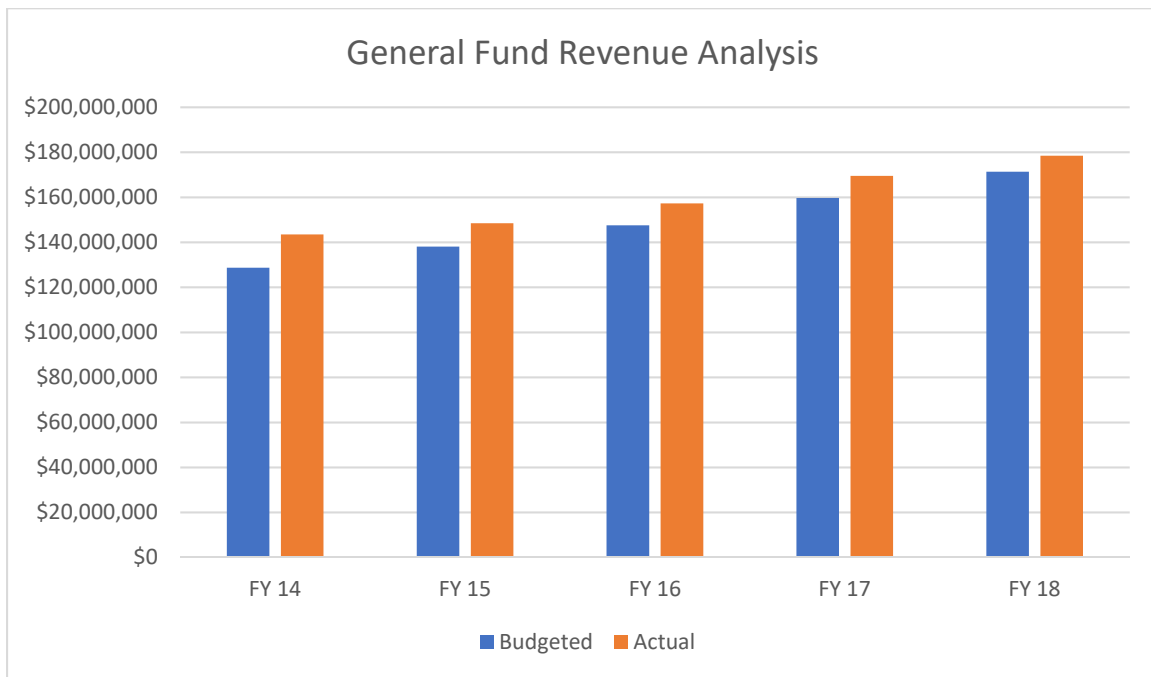


The Emergency Services Grant includes funding received in FY 2018 from the Federal Emergency Management Agency for Winter Storm Jonas.

<b>Non-Revenue Receipts</b>	<b>2016-17 Actual</b>	<b>2017-18 Actual</b>	<b>2018-19 Adopted</b>	<b>2018-19 Projected</b>	<b>2019-20 Adopted</b>
Funding from Fund Balance	0	\$0	1,965,000	\$0	<b>\$7,000,000</b>
<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,965,000</b>	<b>\$0</b>	<b>\$7,000,000</b>

Funding from Fund Balance are funds that have been appropriated from the County's unreserved fund balance. These funds are normally needed to balance the budget when the County's budgeted expenditures exceed budgeted revenue. For FY 2020, the \$7,000,000 budgeted from fund balance is being transferred to a County Capital Fund for County and School capital purchases.

<b>Total General Fund</b>	<b>2016-17 Actual</b>	<b>2017-18 Actual</b>	<b>2018-19 Adopted</b>	<b>2018-19 Projected</b>	<b>2019-20 Adopted</b>
<b>FUND TOTAL</b>	<b>\$169,550,979</b>	<b>\$178,467,061</b>	<b>\$181,468,228</b>	<b>\$188,389,981</b>	<b>\$197,546,413</b>



This chart shows FY 2014 – FY 2018 budgeted to actual revenue for the General Fund. Actual revenues have come in higher than budgeted projections by roughly seven percent over the last five fiscal years.

## NORTHWESTERN REGIONAL ADULT DETENTION CENTER FUND REVENUES

	2016-17 Actual	2017-18 Actual	2018-19 Adopted	2018-19 Projected	2019-20 Adopted
<b>Use of Money and Property</b>					
Interest on Bank Deposits/Credit Cards	\$39,423	\$103,106	\$0	\$97,608	\$0
TOTAL	39,423	103,106	0	97,608	0
<b>Charges for Services</b>					
Client Supervision Fees	30,255	36,539	56,097	52,320	88,572
Drug Testing Fees	500	320	1,000	250	1,000
Work Release Fees	349,422	339,992	350,628	332,736	387,628
Miscellaneous	23,958	7,612	7,500	8,208	7,500
Phone Commissions	408,002	396,466	400,000	282,840	400,000
Food & Staff Reimb. – Juv. Det. Center	80,707	90,468	80,000	58,800	80,000
Electronic Monitoring Part. Fees	96,742	113,846	97,000	126,216	185,000
TOTAL	989,586	985,243	992,225	861,370	1,149,700
<b>Recovered Costs</b>					
Local Contributions	6,988,314	7,730,749	7,824,994	7,713,659	7,572,537
Medical & Health Reimbursement	90,181	74,918	85,000	48,072	75,000
TOTAL	7,078,495	7,805,667	7,909,994	7,761,731	7,647,537
<b>Categorical Aid</b>					
State Grants	276,233	254,190	276,233	266,900	285,683
Share of Jail Costs/DOC	1,390,952	1,246,476	1,350,000	1,308,800	1,300,000
Shared Expenses – Regional Jail	5,469,107	5,450,677	5,400,000	5,505,184	5,550,000
Federal Bureau of Prisons	1,752	885	0	540	0
Local Offender Probation	247,636	276,818	277,467	252,977	245,974
TOTAL	7,385,680	7,229,046	7,303,700	7,334,401	7,381,657
<b>Non-Revenue Receipts</b>					
Transfer – General Operating Fund	5,299,912	5,394,459	5,266,848	5,191,910	5,071,538
Bond Proceeds	2,197	0	0	0	0
Funding from Fund Balance	0	0	1,316,409	659,919	1,988,416
TOTAL	5,302,109	5,394,459	6,583,257	5,851,829	7,059,954
<b>FUND TOTAL</b>	<b>\$20,795,293</b>	<b>\$21,517,521</b>	<b>\$22,789,176</b>	<b>\$21,906,939</b>	<b>\$23,238,848</b>

The Northwestern Regional Adult Detention Center is made up of four jurisdictions: Clarke, Fauquier, and Frederick Counties, and the City of Winchester. The funding percentages per locality are based on a three-year average of daily population. For FY 2020, Clarke County's portion is 3.73%, Fauquier County's portion is 18.27%, the City of Winchester's portion is 37.89%, and Frederick County's portion is 40.11%. For Frederick County, this is a decrease of .12%.

For FY 2020, the Northwestern Regional Adult Detention Center's budget increased by \$449,672, or 2% over FY 2019.

## LANDFILL FUND REVENUES

	2016-17 Actual	2017-18 Actual	2018-19 Adopted	2018-19 Projected	2019-20 Adopted
<b>Use of Money and Property</b>					
Interest on Bank Deposits	\$139,894	\$331,776	\$120,000	\$398,412	<b>\$200,000</b>
Sale of Surplus, Junk, and Waste	113,513	160,615	75,000	111,265	<b>110,000</b>
TOTAL	253,407	492,391	195,000	509,677	<b>310,000</b>
<b>Charges for Services</b>					
Interest Charges	4,303	5,382	0	6,324	<b>0</b>
Credit Card Charges	360	363	0	156	<b>0</b>
Sanitary Landfill Fees	6,243,173	6,654,291	6,562,000	6,667,632	<b>6,863,500</b>
Charges for Tire Recycling	163,042	230,544	142,500	220,644	<b>171,720</b>
Regional Electronic Recycling	56,582	55,318	91,200	60,492	<b>72,000</b>
Greenhouse Gas Credit Sales	51,020	4,919	0	39,576	<b>10,000</b>
Landfill Gas to Electricity	356,766	376,207	312,837	396,522	<b>377,171</b>
Renewable Energy Credits	201,654	171,782	168,402	154,908	<b>168,402</b>
TOTAL	7,076,900	7,498,806	7,276,939	7,546,254	<b>7,662,793</b>
<b>Miscellaneous Revenue</b>					
Miscellaneous	7,960	6,705	0	11,784	<b>0</b>
Insurance/Other Recoveries	0	0	0	4,872	<b>0</b>
Sale of Major Equipment	0	29,700	0	0	<b>0</b>
TOTAL	7,960	36,405	0	16,656	<b>0</b>
<b>Non-Revenue Receipts</b>					
Funding from Fund Balance	0	0	30,199	1,361,345	<b>2,494,860</b>
TOTAL	0	0	30,199	1,361,345	<b>2,494,860</b>
<b>FUND TOTAL</b>	<b>\$7,338,267</b>	<b>\$8,027,602</b>	<b>\$7,502,138</b>	<b>\$9,433,932</b>	<b>\$10,467,653</b>

The Landfill Fund is managed as an enterprise fund and is totally fee sustaining. Revenue is basically generated from tipping fees charged at the scales. 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 \$57.27 has been generated per megawatt hour which includes raw power and renewable energy credits as of the end of April 2019.



Landfill Gas to Energy Plant

The Landfill tipping fees are Commercial/Industrial at \$50/ton, Construction Demolition Debris at \$45/ton, Municipal at \$20/ton, Municipal Sludge at \$38/ton, and Miscellaneous Rubble Debris at \$15/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.

## OLD DOMINION ALCOHOL SAFETY ACTION PROGRAM FUND REVENUES

	2016-17 Actual	2017-18 Actual	2018-19 Adopted	2018-19 Projected	2019-20 Adopted
<b>Use of Money and Property</b>					
Interest on Bank Deposits	\$1,663	\$3,648	\$1,600	\$3,084	<b>\$1,600</b>
Rental of General Property	1,200	1,200	1,200	1,200	<b>1,200</b>
TOTAL	2,863	4,848	2,800	4,284	<b>2,800</b>
<b>Charges for Services</b>					
ASAP Fees	359,125	350,474	351,150	254,724	<b>351,150</b>
On-Line Payments	0	0	0	102,564	<b>0</b>
Reimbursement – Ignition Interlock	28,023	31,160	30,000	25,332	<b>30,000</b>
Community Service Fees	19,600	13,607	18,180	16,604	<b>18,180</b>
Credit Card Charges	6,020	6,696	0	4,332	<b>0</b>
TOTAL	412,768	401,937	399,330	403,556	<b>399,330</b>
<b>Recovered Costs</b>					
Reimbursement – City of Winchester	15,545	23,245	23,245	23,245	<b>23,245</b>
Reimbursement – Clarke County	4,494	6,179	6,179	6,179	<b>6,179</b>
Drug Offender Fees	74,476	54,953	100,080	64,715	<b>100,080</b>
Drug Offender Urine Screens	21,791	15,817	20,000	17,597	<b>20,000</b>
TOTAL	116,306	100,194	149,504	111,736	<b>149,504</b>
<b>Miscellaneous</b>					
Refunds – Other	0	4,320	0	0	<b>0</b>
TOTAL	0	4,320	0	0	<b>0</b>
<b>Non-Revenue Receipts</b>					
Funding from Fund Balance	44,867	11,926	10,714	0	<b>25,015</b>
TOTAL	44,867	11,926	10,714	0	<b>25,015</b>
<b>FUND TOTAL</b>	<b>\$576,804</b>	<b>\$523,225</b>	<b>\$562,348</b>	<b>\$519,576</b>	<b>\$576,649</b>

The Virginia Alcohol Safety Action Program (VASAP) provides probation and intervention services for the Commonwealth's courts. VASAP is a non-profit organization that works directly with the courts and the Virginia Department of Motor Vehicles to provide intervention services for those who are charged with driving under the influence (DUI).

It is expected that ASAP fees will make up about 64% of the FY 2020 revenue with the remainder coming mainly from Drug Offender Fees, urine screens, and Ignition Interlock. Anyone who is convicted of a DUI and is issued a restricted driver's 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 ASAP programs \$10 per month, per offender. This revenue is received on a monthly basis.

## SHAWNEELAND SANITARY DISTRICT FUND REVENUES

	2016-17 Actual	2017-18 Actual	2018-19 Adopted	2018-19 Projected	2019-20 Adopted
<b>General Property Taxes</b>					
Sanitary District Taxes	\$716,579	\$726,593	\$698,260	\$747,368	<b>\$795,300</b>
Penalties	10,150	9,226	0	11,168	<b>0</b>
Interest and Cost on Taxes	19,998	25,785	0	21,610	<b>0</b>
Credit Card Charges – Taxes	10	41	0	10	<b>0</b>
TOTAL	746,737	761,645	698,260	780,156	<b>795,300</b>
<b>Use of Money and Property</b>					
Interest on Bank Deposits	9,588	22,156	8,000	18,876	<b>8,000</b>
TOTAL	9,588	22,156	8,000	18,876	<b>8,000</b>
<b>Recovered Costs</b>					
Reimb. – Sanitary District Culverts	3,128	3,092	1,000	2,088	<b>1,000</b>
TOTAL	3,128	3,092	1,000	2,088	<b>1,000</b>
<b>Miscellaneous</b>					
Rental of Facility	0	99	0	0	<b>0</b>
Refunds – Other	0	17,451	0	412	<b>0</b>
TOTAL	0	17,550	0	412	<b>0</b>
<b>Non-Revenue Receipts</b>					
Funding from Fund Balance	65,803	71,117	377,831	374,330	<b>490,915</b>
TOTAL	65,803	71,117	377,831	374,330	<b>490,915</b>
<b>FUND TOTAL</b>	<b>\$825,256</b>	<b>\$875,560</b>	<b>\$1,085,091</b>	<b>\$1,175,862</b>	<b>\$1,295,215</b>

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 Sanitary District tax rates are \$660 per year for an improved lot with dwelling and \$190 per year for an unimproved lot. The tax rate for an improved lot was increased by \$100 for FY 2020. There are approximately 850 improved lots and 1,000 unimproved lots located in Shawneeland.

## WINCHESTER REGIONAL AIRPORT FUND REVENUES

	2016-17 Actual	2017-18 Actual	2018-19 Adopted	2018-19 Projected	2019-20 Adopted
<b>Miscellaneous Revenue</b>					
Sale of Products and Lease Income	\$1,276,482	\$1,372,885	\$1,465,765	\$1,327,704	<b>\$1,577,070</b>
TOTAL	1,276,482	1,372,885	1,465,765	1,327,704	<b>1,577,070</b>
<b>Categorical Aid</b>					
Revenue from the Commonwealth	11,811	6,482	21,060	11,104	<b>20,000</b>
Revenue from the Federal Government	15,429	0	0	0	<b>0</b>
TOTAL	27,240	6,482	21,060	11,104	<b>20,000</b>
<b>Transfers/Non-Revenue Receipts</b>					
Other Localities – City of Winchester	39,689	43,258	39,402	39,402	<b>39,271</b>
General Operating Fund	119,736	129,897	120,215	120,215	<b>120,215</b>
Funding from Fund Balance	15,119	0	0	0	<b>0</b>
TOTAL	174,544	173,155	159,617	159,617	<b>159,486</b>
<b>FUND TOTAL</b>	<b>\$1,478,266</b>	<b>\$1,552,522</b>	<b>\$1,646,442</b>	<b>\$1,498,425</b>	<b>\$1,756,556</b>

The Winchester Regional Airport, managed by a regional authority, is supported by Frederick County and the City of Winchester on a population funding formula. Clarke County contributes \$2,500 annually to the Airport Capital Fund. Frederick County is fiscal agent for the Winchester Regional Airport.

Miscellaneous revenue consists of fuel sales, hangar rentals, parking fees, cargo handling fees, and land leases. Fuel sales for FY 2020 have been projected at \$968,206 which makes up 61% of this revenue item and hangar, office rentals, and tie-down fees projected at \$483,046, makes up 30%. Supplements were needed from Frederick County and the City of Winchester in past years due to shortfalls in other revenue. It appears that no supplements will be needed for FY 2019.

## LAKE HOLIDAY SANITARY DISTRICT FUND REVENUES

	2016-17 Actual	2017-18 Actual	2018-19 Adopted	2018-19 Projected	2019-20 Adopted
<b>Fees</b>					
Fees Receivable	\$960,257	\$924,265	\$779,998	\$749,806	<b>\$779,998</b>
Penalties	11,209	8,008	0	5,376	<b>0</b>
Interest	8,089	8,249	0	3,960	<b>0</b>
Credit Card Charges	42	45	0	60	<b>0</b>
TOTAL	979,597	940,567	779,998	759,202	<b>779,998</b>
<b>Use of Money and Property</b>					
Interest on Bank Deposits	259	1,120	0	0	<b>0</b>
TOTAL	259	1,120	0	0	<b>0</b>
<b>Miscellaneous Revenue</b>					
Miscellaneous	136	2,303	0	7,763	<b>0</b>
TOTAL	136	2,303	0	7,763	<b>0</b>
<b>Recovered Costs</b>					
Recovered Costs	0	1,508	0	0	<b>0</b>
TOTAL	0	1,508	0	0	<b>0</b>
<b>FUND TOTAL</b>	<b>\$979,992</b>	<b>\$945,498</b>	<b>\$779,998</b>	<b>\$766,965</b>	<b>\$779,998</b>

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 Association, 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 for the construction of the Lake Holiday dam spillway project. 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 REVENUES

		2016-17 Actual	2017-18 Actual	2018-19 Adopted	2018-19 Projected	2019-20 Adopted
<b>Charges for Services</b>						
EMS Billings		\$1,686,651	\$2,026,572	\$1,522,400	\$2,041,039	<b>\$1,803,958</b>
	TOTAL	1,686,651	2,026,572	1,522,400	2,041,039	<b>1,803,958</b>
<b>Non-Revenue Receipts</b>						
Funding from Fund Balance		0	264,437	0	0	<b>0</b>
	TOTAL	0	264,437	0	0	<b>0</b>
	<b>FUND TOTAL</b>	<b>\$1,686,651</b>	<b>\$2,291,009</b>	<b>\$1,522,400</b>	<b>\$2,041,039</b>	<b>\$1,803,958</b>

The EMS Revenue Recovery Fund is funded through billing for emergency medical services (EMS) provided by Frederick County Fire and Rescue. Frederick County's Emergency Communications Center receives calls for medical emergencies that require response from one of the stations within the 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 carrier. The insurance carrier reviews the transport, determines coverage, and then approves payment, if applicable. The fund does not collect co-payments, deductibles, or bill the balance to the patient. The fund only accepts the insurance carrier payment. Any remaining balance, or if the patient is uninsured, is written off.

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

FY 2017 actual revenue was about 6.5% below the budgeted amount due to the County changing the billing vendor in 2016, which resulted in the fourth quarter payout not being received. In FY 2018, all corrections were made to reconcile EMS billing.



## ECONOMIC DEVELOPMENT AUTHORITY FUND REVENUES

	2016-17 Actual	2017-18 Actual	2018-19 Adopted	2018-19 Projected	2019-20 Adopted
<b>Recovered Costs</b>					
Recovered Costs	\$10,231	\$4,900	\$24,050	\$6,650	<b>\$26,050</b>
TOTAL	10,231	4,900	24,050	6,650	<b>26,050</b>
<b>State Revenue</b>					
State Revenue	557,500	2,000,000	0	0	<b>0</b>
TOTAL	557,500	2,000,000	0	0	<b>0</b>
<b>Non-Revenue Receipts</b>					
Transfer from General Operating Fund	1,052,745	2,582,770	571,282	563,907	<b>593,057</b>
Funding from Fund Balance	82,054	0	8,151	1,700,000	<b>12,695</b>
TOTAL	1,134,799	2,582,770	579,433	2,263,907	<b>605,752</b>
<b>FUND TOTAL</b>	<b>\$1,702,530</b>	<b>\$4,587,670</b>	<b>\$603,483</b>	<b>\$2,270,557</b>	<b>\$631,802</b>

The Economic Development Authority Fund (EDA) was created during FY 2015. The Economic Development Commission was a part of the General Fund and was included under the Community Development category prior to FY 2015.

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. Also included in Recovered Costs is reimbursement for the monthly salaries of the EDA Board of Directors paid by the EDA Investment Fund.

The majority of the revenue for this fund is made up of a transfer from the General Operating Fund.

The FY 2017 General Fund transfer includes incentive funds for expansions at Shawnee Canning and American Woodmark. FY 2018 includes \$2,000,000 received from the state through the Community Opportunity Fund. This funding requires a local match and will be used to assist in expanding the operations at Navy Federal Credit Union. These incentive funds were carried forward to FY 2019 in order to finish the project.

## SCHOOL OPERATING FUND REVENUES

Revenue from Use of Money and Property	2016-17 Actual	2017-18 Actual	2018-19 Adopted	2018-19 Projected	2019-20 Adopted
Rental of School Property	\$357,844	\$365,791	\$360,576	\$360,576	<b>\$360,576</b>
<b>TOTAL</b>	<b>\$357,844</b>	<b>\$365,791</b>	<b>\$360,576</b>	<b>\$360,576</b>	<b>\$360,576</b>

Charges for Services	2016-17 Actual	2017-18 Actual	2018-19 Adopted	2018-19 Projected	2019-20 Adopted
Tuition – Private Sources – Day School	\$64,763	\$38,495	\$40,000	\$40,000	<b>\$55,000</b>
Tuition – Private – Summer School	28,020	22,030	23,750	23,750	<b>23,750</b>
Fees – Parking	69,777	69,115	65,000	65,000	<b>70,000</b>
Fees – Drivers Ed - Regional	49,749	66,310	50,000	50,000	<b>50,000</b>
<b>TOTAL</b>	<b>\$212,309</b>	<b>\$195,950</b>	<b>\$178,750</b>	<b>\$178,750</b>	<b>\$198,750</b>

Projected charges for services are based on projected enrollment in the respective areas. Tuition is expected to be similar to FY 2019 based on driver's education class offerings at the Dowell J. Howard Center.

Miscellaneous Revenue	2016-17 Actual	2017-18 Actual	2018-19 Adopted	2018-19 Projected	2019-20 Adopted
Donations/Grants	\$31,379	\$226,904	\$293,000	\$261,015	<b>\$365,435</b>
Miscellaneous Refunds	365,397	208,681	155,000	153,554	<b>505,955</b>
<b>TOTAL</b>	<b>\$396,776</b>	<b>\$435,585</b>	<b>\$448,000</b>	<b>\$414,569</b>	<b>\$871,390</b>
<b>TOTAL REVENUE FROM LOCAL SOURCES</b>	<b>\$966,929</b>	<b>\$997,325</b>	<b>\$987,326</b>	<b>\$953,894</b>	<b>\$1,430,716</b>

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

<b>Categorical Aid - State</b>	<b>2016-17 Actual</b>	<b>2017-18 Actual</b>	<b>2018-19 Adopted</b>	<b>2018-19 Projected</b>	<b>2019-20 Adopted</b>
Sales Tax Receipts	\$13,177,137	\$12,545,334	\$13,323,530	\$13,323,530	<b>\$14,262,414</b>
Sales Tax Receipts 1/8%	1,383,850	1,339,169	1,665,441	1,665,441	<b>1,782,802</b>
Basic School Aid	37,412,269	37,951,422	41,180,526	41,180,526	<b>40,409,082</b>
Regular Foster Child	47,841	20,403	0	0	<b>0</b>
Gifted and Talented	402,784	407,709	425,226	425,226	<b>423,172</b>
Remedial Education – SOQ	1,031,128	1,043,736	1,042,222	1,042,222	<b>1,037,187</b>
Remedial Summer School – SOQ	80,827	78,990	82,641	82,641	<b>88,901</b>
Special Education – SOQ	4,398,404	4,452,187	4,485,722	4,485,722	<b>4,455,757</b>
Vocational Education – SOQ	878,070	888,807	908,817	908,817	<b>904,427</b>
Juvenile Detention Center Funds	562,026	584,992	590,000	602,095	<b>615,000</b>
Social Security – Instructional	2,247,536	2,275,019	2,367,927	2,367,927	<b>2,364,787</b>
Teacher Retirement – Instructional	4,640,075	5,226,835	5,219,446	5,219,446	<b>5,210,830</b>
Group Life Insurance – Instructional	153,058	154,930	158,418	158,418	<b>157,652</b>
Homebound	88,762	106,412	106,787	106,787	<b>101,477</b>
Special Ed. Regular Program Payments	1,641,071	1,301,126	1,420,603	1,420,603	<b>1,444,232</b>
Adult Basic Ed. – Regional Jail	92,856	95,350	100,000	100,000	<b>106,000</b>
Vocational Equipment	26,704	23,237	28,358	29,557	<b>28,358</b>
Vocational Occupational – Tech Ed	76,176	90,058	102,880	102,880	<b>113,295</b>
Virtual Virginia	2,184	510	0	0	<b>0</b>
CTE Competitive Grant	37,500	37,500	0	0	<b>0</b>
CTE High Demand	20,867	18,149	0	23,101	<b>25,000</b>
CTE STEM – H	8,391	7,213	15,000	9,335	<b>15,000</b>
Workplace Readiness Skill	5,180	4,453	0	5,763	<b>0</b>
Special Ed. – Foster Child	58,316	0	21,543	21,543	<b>83,525</b>
At-Risk Students	558,125	575,824	560,126	560,126	<b>665,871</b>
K-3 Initiative	1,061,319	1,072,343	784,226	784,226	<b>811,024</b>
VPI Initiative	0	0	0	0	<b>208,447</b>
Ed Technology Funds	518,000	518,000	518,000	518,000	<b>518,000</b>
School Security Equipment Grant	43,438	80,648	0	18,781	<b>0</b>
Early Reading Intervention	175,811	204,431	200,604	200,604	<b>221,501</b>
Supplemental Lottery Per Pupil	423,407	2,237,265	2,758,970	2,758,970	<b>3,038,520</b>
ESL Funds	431,725	457,560	490,390	490,390	<b>508,863</b>
Medicaid Reimbursements	109,590	132,578	170,000	170,000	<b>170,000</b>
Industry Certification	22,346	19,214	0	34,194	<b>30,000</b>
ISAEP Funding	25,254	24,881	23,576	23,576	<b>25,065</b>
Other State Funds	15,445	0	550,000	33,559	<b>550,000</b>
Compensation Supplement	0	366,753	0	0	<b>2,398,712</b>
SOL Algebra Readiness	119,747	119,946	118,648	116,435	<b>116,435</b>
Mentor Teacher Program	8,425	7,859	7,859	5,778	<b>5,778</b>
Project Graduation Academy Grant	0	0	23,138	0	<b>0</b>
Project Graduation	23,099	22,500	0	23,138	<b>25,243</b>
National Board Certified Bonus	42,500	47,500	42,500	47,500	<b>50,000</b>
Teacher Recruitment Bonus	29,000	10,000	0	4,000	<b>0</b>
Middle School Teacher Corps	20,000	15,000	30,000	20,000	<b>20,000</b>
Career Switcher Program	2,000	1,000	0	0	<b>0</b>
<b>TOTAL</b>	<b>\$72,102,243</b>	<b>\$74,566,843</b>	<b>\$79,523,124</b>	<b>\$79,090,857</b>	<b>\$82,992,357</b>

Revenue from the Commonwealth is expected to increase primarily due to student enrollment growth and the state's share of salary increase for staff.

<b>Categorical Aid - Federal</b>	<b>2016-17 Actual</b>	<b>2017-18 Actual</b>	<b>2018-19 Adopted</b>	<b>2018-19 Projected</b>	<b>2019-20 Adopted</b>
Title I	\$1,604,766	\$1,601,437	\$1,452,642	\$1,494,926	<b>\$1,469,571</b>
Federal Land Use	875	3,375	5,000	5,000	<b>5,000</b>
Title VI-B	2,543,464	2,489,130	2,600,088	2,765,287	<b>2,667,455</b>
Vocational Education Basic Programs	146,981	148,637	145,456	163,907	<b>160,253</b>
Other Federal Aid	0	0	100,000	7	<b>100,000</b>
Title VI-B IDEA Preschool	44,592	44,593	44,593	44,593	<b>46,964</b>
Preschool Grant	350	715,643	650,000	717,331	<b>0</b>
Title IV Part A Student Support	0	0	0	140,623	<b>100,646</b>
Title III – LEP/Immigrant	39,965	47,161	63,576	138,096	<b>78,016</b>
Title II – Class Size/Teacher Quality	228,955	242,586	423,463	458,947	<b>430,775</b>
Title I – D – Negligent/Delinquent	53,988	43,333	85,738	107,536	<b>54,631</b>
<b>TOTAL</b>	<b>\$4,663,936</b>	<b>\$5,335,895</b>	<b>\$5,570,556</b>	<b>\$6,036,254</b>	<b>\$5,113,311</b>

Federal Government revenues provide funding support for restricted programs for economically disadvantaged and special needs student.

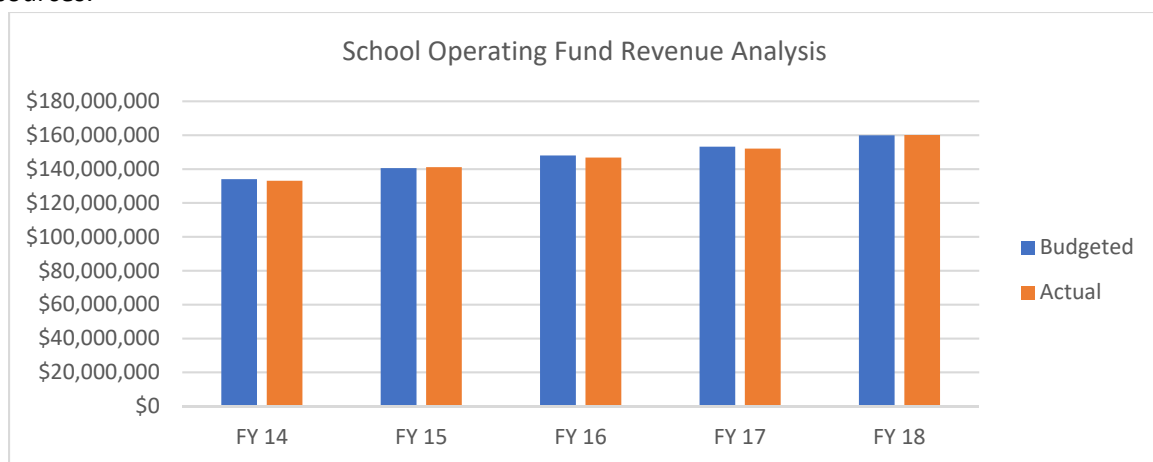
<b>Non-Revenue Receipts</b>	<b>2016-17 Actual</b>	<b>2017-18 Actual</b>	<b>2018-19 Adopted</b>	<b>2018-19 Projected</b>	<b>2019-20 Adopted</b>
Carry Forward Funds – Prior Year	\$670,619	\$1,282,268	\$0	\$503,417	<b>\$0</b>
Outstanding Encumbrances	903,813	1,032,256	0	542,862	<b>0</b>
<b>TOTAL</b>	<b>\$1,574,432</b>	<b>\$2,314,524</b>	<b>\$0</b>	<b>\$1,046,279</b>	<b>\$0</b>

<b>Transfers</b>	<b>2016-17 Actual</b>	<b>2017-18 Actual</b>	<b>2018-19 Adopted</b>	<b>2018-19 Projected</b>	<b>2019-20 Adopted</b>
General Operating Fund	\$75,038,173	\$77,273,630	\$82,374,674	\$82,331,174	<b>\$86,445,165</b>
From Other Funds	0	617,478	0	0	<b>0</b>
<b>TOTAL</b>	<b>\$75,038,173</b>	<b>\$77,891,108</b>	<b>\$82,374,674</b>	<b>\$82,331,174</b>	<b>\$86,445,165</b>

The School Operating Fund budget will receive funding from the governing body in the amount of \$86,445,165, an increase of \$4 million compared to FY 2019.

<b>Total School Operating Fund</b>	<b>2016-17 Actual</b>	<b>2017-18 Actual</b>	<b>2018-19 Adopted</b>	<b>2018-19 Projected</b>	<b>2019-20 Adopted</b>
<b>FUND TOTAL</b>	<b>\$154,365,531</b>	<b>\$161,105,696</b>	<b>\$168,455,680</b>	<b>\$169,458,459</b>	<b>\$175,981,549</b>

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



Source: CAFR

Actual School Operating revenues have come in about 0.3% below budgeted amounts over the last five years.

## SCHOOL CAPITAL PROJECTS FUND REVENUES

		2016-17 Actual	2017-18 Actual	2018-19 Adopted	2018-19 Projected	2019-20 Adopted
<b>Non-Revenue Receipts</b>						
Carry Forward – Prior Year		\$0	\$0	\$1,000,000	\$1,000,000	<b>\$1,300,000</b>
Outstanding Encumbrances		0	0	0	1,003,150	<b>0</b>
TOTAL		0	0	1,000,000	2,003,150	<b>1,300,000</b>
<b>Transfers</b>						
County Capital Fund		0	3,088,287	2,300,000	3,564,000	<b>4,000,000</b>
TOTAL		0	3,088,287	2,300,000	4,567,150	<b>4,000,000</b>
<b>FUND TOTAL</b>		<b>\$0</b>	<b>\$3,088,287</b>	<b>\$3,300,000</b>	<b>\$5,567,150</b>	<b>\$5,300,000</b>

Non-recurring funds of \$4,000,000 are provided by the county government and an expected prior year carry forward amount of \$1,300,000 for projects begun but not finished in the prior year supports the capital projects fund for FY 2020.

## SCHOOL DEBT SERVICE FUND REVENUES

		2016-17 Actual	2017-18 Actual	2018-19 Adopted	2018-19 Projected	2019-20 Adopted
<b>Categorical Aid – State</b>						
Other State Funds		\$94,742	\$127,343	\$142,880	\$142,880	<b>\$179,505</b>
TOTAL		94,742	127,343	142,880	142,880	<b>179,505</b>
<b>Categorical Aid – Federal</b>						
Federal Stimulus Act - QSCB		276,973	277,865	275,782	275,782	<b>275,782</b>
TOTAL		276,973	277,865	275,782	275,782	<b>275,782</b>
<b>Non-Revenue Receipts</b>						
Carry Forward – Prior Years		0	0	11,923	11,923	<b>23,282</b>
TOTAL		0	0	11,923	11,923	<b>23,282</b>
<b>Transfers</b>						
General Operating Fund		15,972,475	15,972,475	14,535,820	14,579,320	<b>16,248,300</b>
TOTAL		15,972,475	15,972,475	14,535,820	14,579,320	<b>16,248,300</b>
<b>FUND TOTAL</b>		<b>\$16,344,190</b>	<b>\$16,377,683</b>	<b>\$14,966,405</b>	<b>\$15,009,905</b>	<b>\$16,726,869</b>

Revenues from the County government to support the School Debt Service Fund are increased for FY 2020 due to debt obligations on Jordan Springs Elementary School and the replacement Robert E. Aylor Middle School.

## SCHOOL TEXTBOOK FUND REVENUES

		2016-17 Actual	2017-18 Actual	2018-19 Adopted	2018-19 Projected	2019-20 Adopted
<b>Use of Money and Property</b>						
Interest on Bank Deposits		\$12,196	\$32,635	\$5,000	\$5,000	\$20,000
	TOTAL	12,196	32,635	5,000	5,000	20,000
<b>Charges for Services</b>						
Sale of Used Books		7,768	1,972	6,500	6,500	6,500
	TOTAL	7,768	1,972	6,500	6,500	6,500
<b>Recovered Costs</b>						
Textbooks Furnished Free		884,353	895,167	839,530	839,530	835,475
	TOTAL	884,353	895,167	839,530	839,530	835,475
<b>Non-Revenue Receipts</b>						
Carry Forward – Prior Years		0	0	2,873,709	2,873,709	1,730,367
	TOTAL	0	0	2,873,709	2,873,709	1,730,367
<b>Transfers</b>						
School Operating Fund Local Match		558,345	570,512	536,298	536,298	533,707
	TOTAL	558,345	570,512	536,298	536,298	533,707
<b>FUND TOTAL</b>		<b>\$1,462,662</b>	<b>\$1,500,286</b>	<b>\$4,261,037</b>	<b>\$4,261,037</b>	<b>\$3,126,049</b>

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.

## SCHOOL PRIVATE PURPOSE FUNDS REVENUES

		2016-17 Actual	2017-18 Actual	2018-19 Adopted	2018-19 Projected	2019-20 Adopted
<b>Use of Money and Property</b>						
Interest on Bank Deposits		\$1,538	\$4,349	\$3,500	\$3,500	\$3,500
Donations and Grants		68,073	96,952	146,500	146,500	146,500
	TOTAL	69,612	101,301	150,000	150,000	150,000
<b>Non-Revenue Receipts</b>						
Carry Forward – Prior Years		0	0	150,000	150,000	150,000
	TOTAL	0	0	150,000	150,000	150,000
<b>FUND TOTAL</b>		<b>\$69,612</b>	<b>\$101,301</b>	<b>\$300,000</b>	<b>\$300,000</b>	<b>\$300,000</b>

Various donations and grants for restricted purposes are accounted for in this fund.

## SCHOOL NUTRITION SERVICES FUND REVENUES

		2016-17 Actual	2017-18 Actual	2018-19 Adopted	2018-19 Projected	2019-20 Adopted
<b>Use of Money and Property</b>						
Interest on Bank Deposits		\$9,587	\$27,981	\$9,587	\$9,587	<b>\$22,000</b>
	TOTAL	9,587	27,981	9,587	9,587	<b>22,000</b>
<b>Charges for Services</b>						
Charges for Services - Meals		2,295,706	2,204,019	2,401,416	2,401,416	<b>2,518,455</b>
	TOTAL	2,295,706	2,204,019	2,401,416	2,401,416	<b>2,518,455</b>
<b>Miscellaneous</b>						
Miscellaneous		69,785	71,515	71,315	71,315	<b>78,514</b>
	TOTAL	69,785	71,515	71,315	71,315	<b>78,514</b>
<b>Categorical Aid – State</b>						
School Food Services - State		96,634	103,208	93,857	93,857	<b>102,003</b>
	TOTAL	96,634	103,208	93,857	93,857	<b>102,003</b>
<b>Categorical Aid – Federal</b>						
Meal Reimb. Operations - Federal		2,568,918	2,655,172	2,741,337	2,741,337	<b>2,842,585</b>
	TOTAL	2,568,918	2,655,172	2,741,337	2,741,337	<b>2,842,585</b>
<b>Non-Revenue Receipts</b>						
Carry Forward – Prior Years		0	0	2,675,981	2,675,981	<b>1,800,000</b>
Transfers from Other Funds		1,606	19,522	7,000	7,000	<b>15,000</b>
	TOTAL	1,606	19,522	2,682,981	2,682,981	<b>1,815,000</b>
	<b>FUND TOTAL</b>	<b>\$5,042,236</b>	<b>\$5,081,416</b>	<b>\$8,000,493</b>	<b>\$8,000,493</b>	<b>\$7,378,557</b>

School Nutrition Services serves approximately 1.5 million meals including breakfast, lunch and a la carte items.

## CONSOLIDATED SERVICES FUND REVENUES

		2016-17 Actual	2017-18 Actual	2018-19 Adopted	2018-19 Projected	2019-20 Adopted
<b>Charges for Services</b>						
Frederick County – building services		\$4,138	\$9,088	\$15,000	\$15,000	<b>\$15,000</b>
FCPS – vehicle services		2,154,526	2,453,672	2,620,943	2,620,943	<b>2,620,943</b>
Other agencies – vehicle services		372,252	445,717	525,384	525,384	<b>525,384</b>
Other Funds		813	1,510	438,673	438,673	<b>438,673</b>
	TOTAL	2,531,730	2,909,987	3,600,000	3,600,000	<b>3,600,000</b>
	<b>FUND TOTAL</b>	<b>\$2,531,730</b>	<b>\$2,909,987</b>	<b>\$3,600,000</b>	<b>\$3,600,000</b>	<b>\$3,600,000</b>

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

## NREP OPERATING FUND REVENUES

		2016-17 Actual	2017-18 Actual	2018-19 Adopted	2018-19 Projected	2019-20 Adopted
<b>Use of Money and Property</b>						
Interest on Bank Deposits		\$4,054	\$11,010	\$0	\$0	\$0
	TOTAL	4,054	11,010	0	0	0
<b>Charges for Services</b>						
Tuition – Private Day School		3,110	7,967	0	0	0
	TOTAL	3,110	7,967	0	0	0
<b>Recovered Costs</b>						
Billings to Localities		4,721,101	4,849,322	5,165,659	5,233,159	5,659,540
	TOTAL	4,721,101	4,849,322	5,165,659	5,233,159	5,659,540
<b>Categorical Aid – State</b>						
State – Educational Tech. Funds		26,000	26,000	26,000	26,000	26,000
State – Other Funds		13,444	13,444	0	0	0
	TOTAL	39,444	39,444	26,000	26,000	26,000
<b>Non-Revenue Receipts</b>						
Carry Forward – Prior Years		0	0	300,000	232,500	300,000
	TOTAL	0	0	300,000	232,500	300,000
<b>FUND TOTAL</b>		<b>\$4,767,709</b>	<b>\$4,907,743</b>	<b>\$5,491,659</b>	<b>\$5,491,659</b>	<b>\$5,985,540</b>

## NREP TEXTBOOK FUND REVENUES

		2016-17 Actual	2017-18 Actual	2018-19 Adopted	2018-19 Projected	2019-20 Adopted
<b>Use of Money and Property</b>						
Interest on Bank Deposits		\$321	\$665	\$0	\$0	\$0
	TOTAL	321	665	0	0	0
<b>Non-Revenue Receipts</b>						
Carry Forward – Prior Years		0	0	65,000	65,000	40,000
	TOTAL	0	0	65,000	65,000	40,000
<b>FUND TOTAL</b>		<b>\$321</b>	<b>\$665</b>	<b>\$65,000</b>	<b>\$65,000</b>	<b>\$40,000</b>

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



## **FUND BALANCE ANALYSIS**

### **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. 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, 2018:

<b>Category</b>	<b>General Fund</b>
<b>Nonspendable:</b>	
Prepaid Expenditures	\$5,698
Noncurrent Loans	657,083
Total Nonspendable	662,781
<b>Restricted:</b>	
PEG Grant	377,100
Courthouse ADA Fees	408,676
Animal Shelter	1,226,179
Proffers	5,309,307
Total Restricted	7,321,262
<b>Committed:</b>	
General Government - various	1,213,216
Education	542,862
E-Summons	163,430
Sheriff	1,000
Tri Centennial	1,135
Historical Marker	16,527
VDOT Revenue Sharing	436,270
Parks and Recreation	17,632
Total Committed	2,392,072
<b>Assigned:</b>	
Conservation Easement	4,780
Total Assigned	4,780
<b>Unassigned</b>	\$47,952,681
<b>Total Fund Balance</b>	<b>\$58,333,576</b>

Unassigned fund balance on June 30, 2018 was \$47,952,681.

Below are summary projections for the end of fiscal years 2019 and 2020, and a detail analysis of actual fund balance of June 30, 2015 through June 30, 2018 is on the following page.

	Estimate FY 2019	Plan FY 2020
Fund Balance, Beginning of Year	\$47,952,681	\$42,887,597
Revenue Sources/Transfers	180,803,228	190,546,413
Expenditures/Transfers	(185,868,312)	(197,546,413)
Fund Balance, End of Year	\$42,887,597	\$35,887,597

<b>General Fund</b>				
	ACTUAL FY 2015	ACTUAL FY 2016	ACTUAL FY 2017	ACTUAL FY 2018
Fund Balance, Beginning of Year	\$51,860,254	\$57,538,941	\$54,630,048	\$62,181,777
<b>REVENUES</b>				
General Property Taxes	85,337,312	91,287,479	99,929,131	107,522,001
Other Local Taxes	30,869,436	32,321,463	34,425,677	35,918,445
Permits, Fees, & Licenses	1,856,416	2,264,101	2,422,501	2,294,004
Fines & Forfeitures	409,180	285,390	468,331	299,419
Use of Money & Property	189,871	199,253	297,082	665,536
Charges for Services	2,356,455	2,694,962	2,780,201	2,822,424
Miscellaneous	231,310	215,771	979,383	372,128
Recovered Costs	3,112,342	3,566,501	3,412,859	3,431,929
Intergovernmental	24,069,591	24,401,314	24,758,870	25,141,167
<b>TOTAL REVENUE</b>	<b>148,431,913</b>	<b>157,236,234</b>	<b>169,474,035</b>	<b>178,467,053</b>
<b>EXPENDITURES</b>				
Current:				
Government Administration	8,420,539	9,374,654	9,606,162	9,906,318
Judicial Administration	2,302,798	2,397,297	2,655,729	2,604,293
Public Safety	28,920,342	30,942,409	32,574,607	38,683,668
Public Works	3,866,489	4,318,993	4,587,590	5,678,157
Health and Welfare	7,405,604	8,005,073	8,502,037	9,011,927
Community College	56,000	56,000	78,819	76,320
Parks, Recreation, & Cultural	5,425,382	6,085,796	6,110,877	6,497,972
Community Development	2,895,338	2,168,019	2,386,464	3,993,886
Debt Service - County	2,749,430	1,980,142	2,227,060	2,246,754
<b>TOTAL EXPENDITURES</b>	<b>62,041,922</b>	<b>65,328,383</b>	<b>68,729,345</b>	<b>78,699,295</b>
<b>OTHER FINANCING SOURCES</b>				
Operating transfers Out/In	(586,527)	(16,100,440)	(18,894,879)	(21,985,797)
Operating transfers from/to Prim. Govt.	(80,124,777)	(78,716,304)	(74,298,082)	(81,630,162)
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>(80,711,304)</b>	<b>(94,816,744)</b>	<b>(93,192,961)</b>	<b>(103,615,959)</b>
<b>Fund Balance, End of Year</b>	<b>\$57,538,941</b>	<b>\$54,630,048</b>	<b>\$62,181,777</b>	<b>\$58,333,576</b>

**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 2020 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.

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

Type of Fund	7/1/2019			6/30/2020	% Change
	Total Estimated Undesignated Fund Balance, Beg. of Year (b)	Revenue Sources (a)	Expenditures/ Transfers Out	Total Estimated Undesignated Fund Balance, End of Year (b)	
General	\$42,887,597	\$190,546,413	(\$197,546,413)	\$35,887,597	-16.32%
Regional Jail	4,249,634	21,250,432	(23,238,848)	2,261,218	-46.79%
Landfill	27,955,190	7,972,793	(10,408,388)	25,519,595	-8.71%
Old Dominion ASAP	286,599	551,634	(576,649)	261,584	-8.72%
Shawneeland	1,274,028	804,300	(1,295,215)	783,113	-38.53%
Regional Airport	4,587	1,756,556	(1,756,556)	4,587	0.00%
Lake Holiday	3,155,880	779,998	(779,998)	3,155,880	0.00%
EMS Revenue Recovery	0	1,803,958	(1,803,958)	0	0.00%
EDA	111,351	619,107	(631,802)	98,656	-11.40%
County Capital	5,385,741	7,000,000	(7,000,000)	5,385,741	0.00%
School Operating	0	175,981,549	(175,981,549)	0	0.00%
School Capital	1,300,000	4,000,000	(5,300,000)	0	-100.00%
School Nutrition Services	1,580,676	5,578,557	(7,378,557)	219,324	-86.12%
School Debt	23,282	16,703,587	(16,726,869)	0	-100.00%
School Private Purpose	10,248	300,000	(300,000)	10,248	0.00%
School Textbook	1,927,234	1,395,682	(3,126,049)	197,167	-89.76%
NREP Operating	657,602	5,685,540	(5,985,540)	357,602	-54.37%
NREP Textbook	40,000	0	(40,000)	0	-100.00%
Consolidated Services	196,169	3,600,000	(3,600,000)	196,169	0.00%

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

(b) Total includes all categories of fund balance.

General Fund unreserved fund balance decreased by 16.32%. The unreserved fund balance policy is two months (17%) of the operating budget. The Board established an additional policy during this year's budget process that transfers amounts greater than 20% to a capital fund. The FY 2020 budget included funding the amount of \$7,000,000 from unreserved fund balance to fund the County's capital fund. Annually, after year-end information is available, additional appropriations can be made if funds in unreserved fund balance are greater than 20%.

The Regional Jail budgeted \$1,988,416 to balance the FY 2020 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 large fund balance to fund future cell development and closure costs.

In an effort to meet budget needs, all fund balances were reviewed and considered during the FY 2020 budget process. If available and fiscally prudent, fund balance is utilized as a non-revenue source. Fund balances still remain at sufficient GFOA recommended balances.

### **Long-Range Planning for Construction Projects**

As Frederick County moves from surviving the recession to a fast pace growing economy and community, the Board of Supervisors recognized the need to have a long-range plan for construction projects. With the assistance of a financial advisor, the Board set an agenda to do the following:

- Peer Comparatives and Credit Rating Overview
- General Fund Balance Overview
- Existing Tax Supported Debt Profile
- Analysis of Selected Construction Projects

This overview and analysis then allowed the Board to set debt ratio policies that included revenue growth factors and the current debt retirement. Three separate key debt ratios are applied to construction projects prior to their approval to predict the financial impact of the project.

Tax Supported Payout Ratio measures the amount of principal to be retired in the next ten years. It is an important metric that indicates whether or not a locality is back-loading its debt. Consideration is given to Standard & Poor's rating agency recommendation and a payout ratio policy of greater than 65% was adopted.

Debt to Assessed Value looks at the County's total debt to the percentage of total assessed property values. Assumptions were made that assessed values increase annually without an increase in the property tax rates and a revenue neutral tax rate during reassessment years. Standard & Poor's allows for a positive qualitative adjustment to a bond rating score if the debt to market value ratio is below 3%. Currently the Board has opted to set a more conservative ratio for the range not to exceed .75%-1.75%.

Debt Service Versus Expenditures looks at the County's total annual debt cost as a percentage of total expenditures with annual growth expenditure projected growth factor. Standard & Poor's defines a percentage between 8%-15% as a strong bond rating indicator. The Board adopted a percentage factor between 8%-12%.

When construction projects are discussed, the Board looks at all three ratios prior to appropriating funds for the construction project.

## **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, and are more comparable to the budget, 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 of 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 Economic 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 are 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 from 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 government's 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.

# 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 stands near Clear Brook 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.

During the late eighteenth and early nineteenth centuries, life in the 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 Stephens 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 about 70 times, an average of once every three weeks for the four-year duration of the war.

The Civil War period brought much destruction and economic hardship to Frederick County, due to the county's strategic location in the Valley. The Reconstruction period was characterized by a slow economic recovery from damages suffered, and by the 1880's economic stability gradually returned.

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 railroad. Among the communities that experienced growth during this period were Meadow Hills, 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	Cleridge
Crumley-Lynn Lodge House	Fort Collier
Fort Colvin	Frederick County Poor Farm
High Banks	Homespun
Hopewell Friends Meeting House	John Hite House
Long Meadow	Middletown Historic District
Millbank	Monte Vista
Newtown-Stephensburg Historic District	Old Forge Farm
Old Stone Church	Opequon Historic District
Opequon Presbyterian Church	Rose Hill Farm
St. Thomas Chapel	Springdale
Springdale Mill Complex	Sunrise
Thorndale Farm	Valley Mill Farm
Willa Cather Birthplace	Willow Shade

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

#### Battlefields:

First, Second, and Third Battles of Winchester
First and Second Battles of Kernstown
Stephenson's Depot
Cedar Creek

#### Fortifications/Entrenchments:

Parkins Mill Battery
1864 Winter Line
Carysbrook Redoubt
Hillandale Works
19 <sup>th</sup> Corps Entrenchments
Star Fort
Fort Collier
Zig-Zag Trenches



Third Battle of Winchester

There are over 12,000 acres of battlefields lands that maintain high historic character and are enhanced by several fortifications and entrenchments. A partnership involving Winchester and Frederick County

government, the Shenandoah Valley Battlefields Foundation, the Kernstown Battlefield Association, the Cedar Creek Battlefield Foundation, the North-South Skirmish, and others is underway to protect local battlefield sites and create a battlefield park network. Such a network will provide substantial economic and educational benefits.

### Physical Characteristics

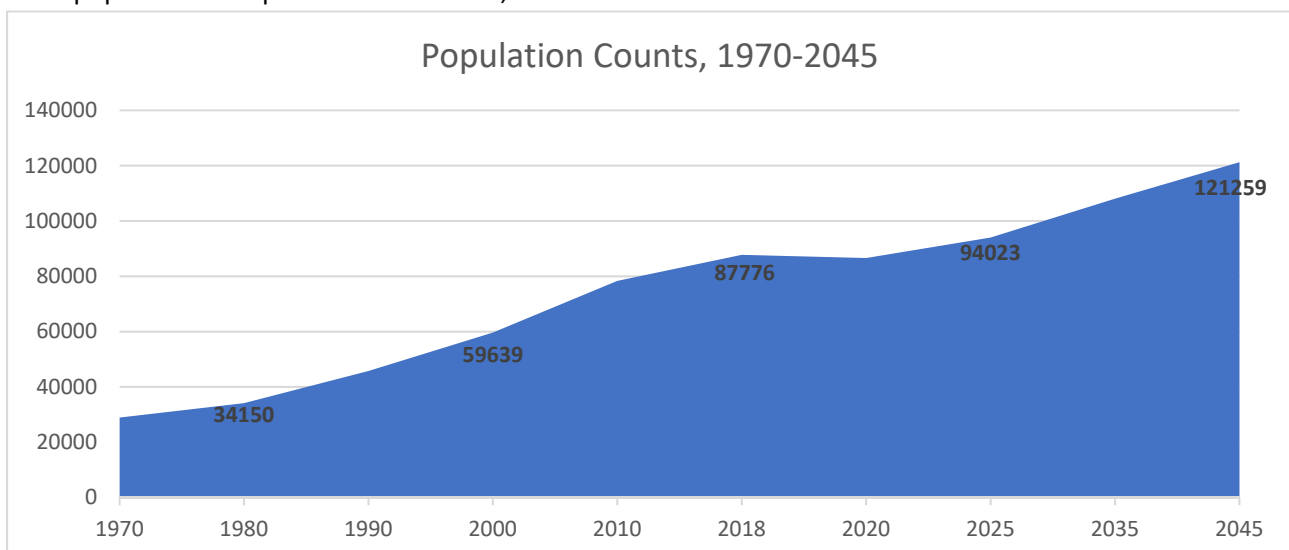
The County can be viewed in terms of three physical areas. The eastern portion of the County contains a band running north-south along the length of the County, which is underlain by Martinsburg shale. This area consists of broad, relatively level ridges separated by steep stream valleys. The soils tend 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 sewered suburban development in the County is in this area.

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

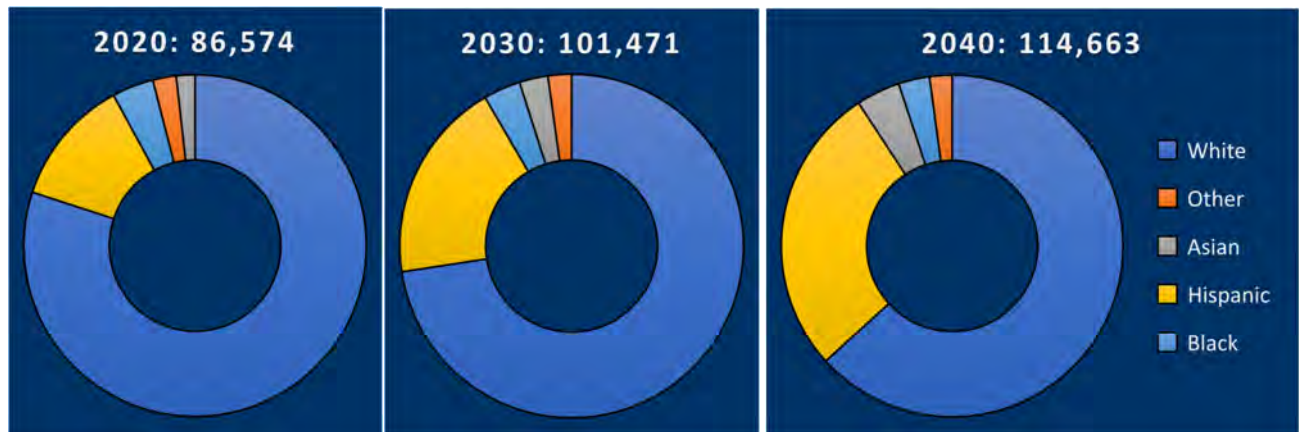
The third area is the large western Valley and Ridge area that is underlain by a variety of shale, sandstone, and limestone formations. This area consists of alternating valleys and ridges that run north-south through the County. Most of the area is forested. The ridges tend to be very steep, and the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

### Population

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. The current population estimate (2018) is 87,776. By 2025, it is projected that the population of Frederick County will be approximately 94,023 and by 2045 the population is expected to reach 121,259.

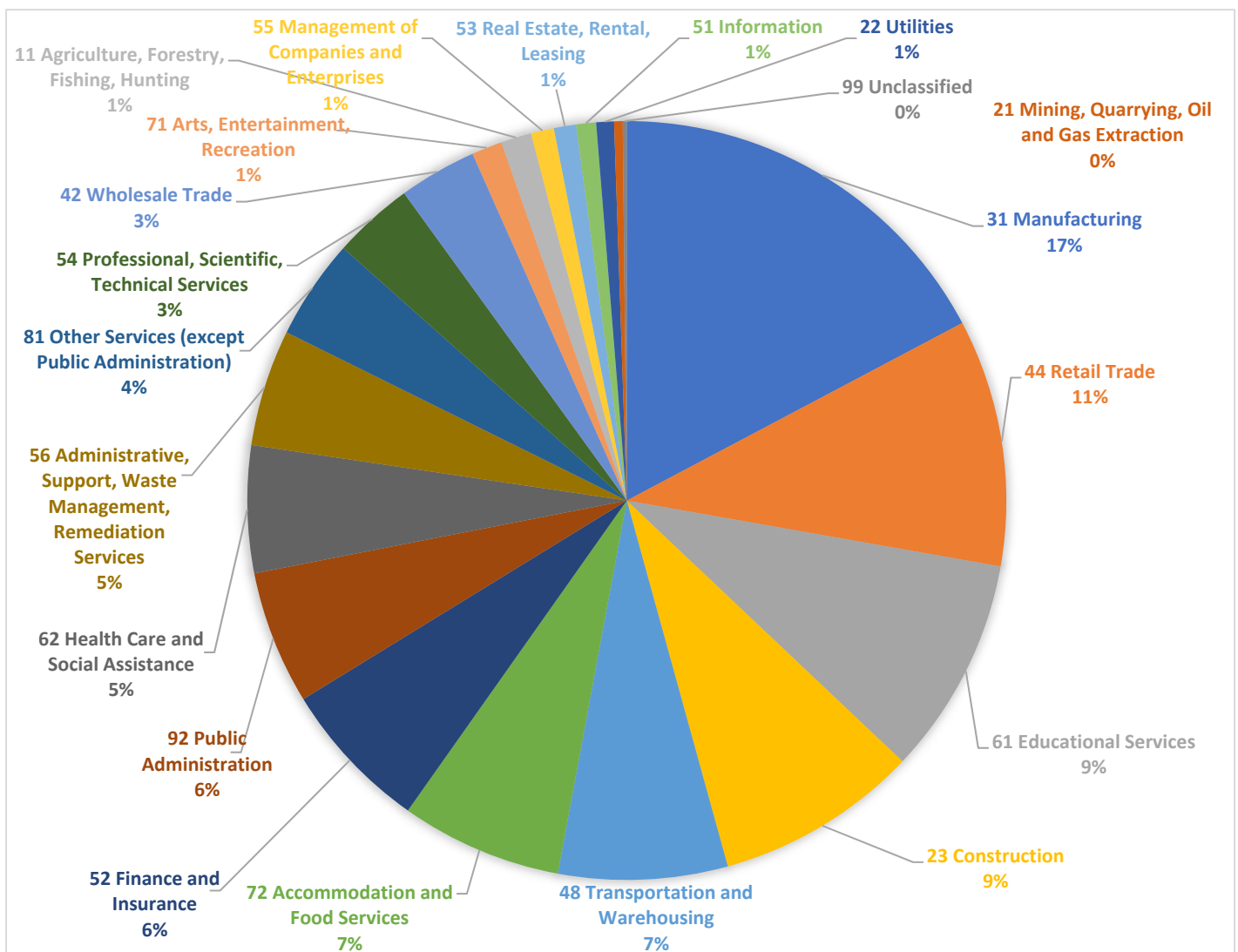


## Future Population:

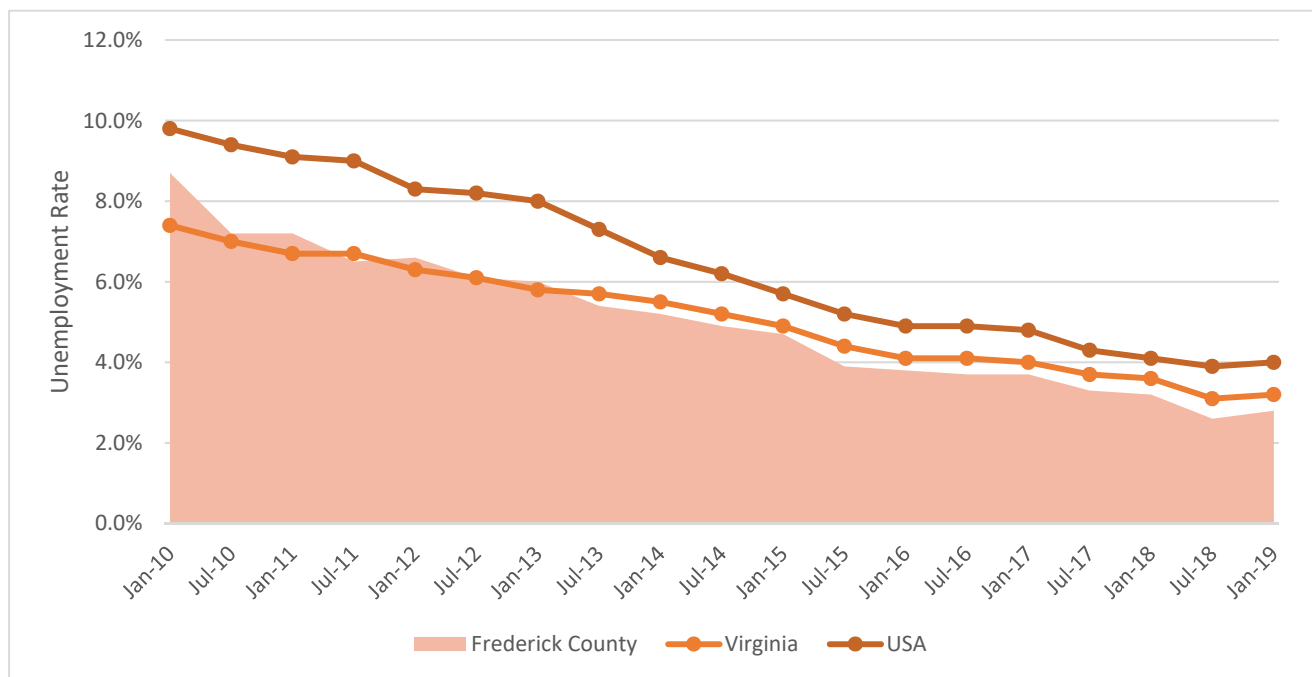


## Employment Trends

Frederick County had a total of 34,349 jobs in the first quarter of 2019 as measured by JobsEQ®. The largest employment sector was manufacturing which employed 5,925 workers in the first quarter of 2019. Of individuals aged 25 to 64 in Frederick County, 29.1% have a bachelor's degree or higher which compares with 32.3% in the nation.



Unemployment rates for Frederick County 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 0.9%, the Virginia unemployment rate has decreased by 1.1%, and the United States unemployment rate has decreased by 1.0%. The unemployment rate for Frederick County in April 2019 was 2.2% compared to the April 2018 rate of 2.3%.



### Public School System

Frederick County Public Schools (FCPS), the 22<sup>nd</sup> largest school division in Virginia, is composed of eleven elementary schools serving students in grades kindergarten through fifth grade; four middle schools serving grades six through eight; three high schools serving grades nine through twelve; and one alternative/vocational school. Frederick County participates and is fiscal agent for a regional facility, Northwestern Regional Educational Program, that provides services to some of its special education population. FCPS also serves 54 prekindergarten students at three elementary schools. 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 transportation facility provides vehicle maintenance services and fuel to county agencies as well as the school division.

In the fall of 2018 (fiscal year 2019), student enrollment was 13,645 representing an increase of 479 students, or 4% in ten years. The structure of the school division is designed to support the needs of the 13,770 students projected for the school year 2019-2020. Growth in the Frederick County community brings challenges to the school system. Those challenges include additional space, class sizes, textbooks, instructional materials, teaching staff, and custodial staff. Frederick County will continue to require the construction of additional space to address student capacity for the foreseeable future.

FCPS Student Membership							
Fiscal Year	PS	PK	Grades K-5	Grades 6-8	Grades 9-12	Total	Change
2012-13	--	--	5,980	3,110	3,976	13,066	37
2013-14	--	--	5,968	3,108	3,969	13,045	(21)
2014-15	--	--	5,939	3,063	4,090	13,092	47
2015-16	74	--	5,884	3,029	4,179	13,166	74
2016-17	78	--	5,934	3,109	4,203	13,324	158
2017-18	69	54	5,951	3,199	4,294	13,567	243
2018-19	76	54	5,972	3,249	4,294	13,645	78
Membership Projections							
2019-20	77	54	6,050	3,333	4,255	13,770	125
2020-21	78	54	6,174	3,384	4,289	13,978	208
2021-22	79	54	6,350	3,333	4,383	14,199	221
2022-23	80	54	6,561	3,316	4,505	14,516	317

PS – special needs preschool

PK – prekindergarten

Based on actual FY 2018 information (most current information available) from the Virginia Department of Education, Frederick County Public Schools' cost per pupil is 1% lower than the state average.

Cost Per Pupil Comparison							
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Winchester City	11,369	11,987	12,126	12,587	12,724	13,057	13,638
Clarke County	9,637	10,656	10,556	11,096	11,253	11,631	12,034
Warren County	8,549	9,020	9,649	9,900	9,741	10,182	10,625
Loudoun County	12,429	13,106	12,611	12,915	13,549	14,317	14,551
Shenandoah County	10,741	10,502	9,561	10,137	10,377	10,737	11,108
Fauquier County	11,014	11,746	11,920	12,173	12,479	12,567	12,891
<b>Frederick County</b>	<b>9,970</b>	<b>10,472</b>	<b>10,387</b>	<b>11,009</b>	<b>11,401</b>	<b>11,823</b>	<b>12,411</b>
State Average	10,969	11,257	11,242	11,523	11,745	12,171	12,548
Regional Average	10,530	11,070	10,973	11,402	11,646	12,045	12,465

## Quality of Life

### Higher Education

Lord Fairfax Community College (LFCC) 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 more than 100 academic programs of study and has a school enrollment of approximately 4,000 students. The schools include Eleanor Wade Custer School of Nursing, 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 and 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 is about 98.2% of the national average. According to MRIS, the median sold price of housing was \$253,566 in 2017. 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 2016) gives the crime rate per 100,000 people for the USA as 386.3. The crime rate for the Winchester-Frederick County area was 138.7 in 2016, down from 173.6 in 2015.

### 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 32,570 active registered library card holders in Frederick County. During the period of July 1, 2018 through June 30, 2019, Frederick County residents had the following usage: traditional book and AV checkouts = 460,355; electronic (ebooks, audiobooks, music, and magazines) checkouts = 96,928 for a total of 557,283 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 include 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. Since its move in 1990 to the current 100-acre site, Winchester Medical Center has added two medical office buildings, a diagnostic center, employee child care center, and a state-of-the-art Wellness & Fitness Center. In 2012, the new North Tower was opened with an expanded Emergency Department and new homes for an expanded adult Intensive Care Unit and the region's only Level III Neonatal Intensive Care Unit. A Magnet-designated hospital, Winchester Medical Center is also an Advanced Primary Stroke Center, Chest Pain Center, and Level 4 Epilepsy Center.

### Parks



Frederick County currently owns and operates two district parks, Clearbrook 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. The Northwest portion of Sherando Park is currently being developed to include a parking area, outdoor fitness equipment, and restrooms.

Frederick County opened Rose Hill Park in the summer of 2016. Rose Hill Park is a partnership between Frederick County and the Museum of the Shenandoah Valley.





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. Renovations to Frederick Heights Park concluded in 2018 and include a paved parking area, half-mile walking trail, refurbished half basketball court, and picnic area. Frederick County also has an undeveloped 25-acre ball field complex adjacent to the Snowden Bridge community; the Parks department will be seeking design documents in FY 2020. In addition,

future funding for Phase I of the Abrams Creek trail corridor has been secured via a grant and construction will begin in 2021.

Frederick County resident enjoy five community centers located inside 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 provides approximately 180 recreation programs throughout the year. Programs include before and after school child care, youth sports, adult sports, fitness, general interest, trips, and senior programs. The department provides three signature special events. Walking in a Winter Wonderland is a month-long celebration of lights at Clearbrook Park, the 4<sup>th</sup> of July Celebration held at Sherando Park, and the Battlefield Half Marathon, the only distance race in the immediate area.

New in 2019, the Parks department partnered with the Blue Ridge Volleyball Association to construct three sand volleyball courts at Clearbrook Park. In aligning with the departments' wellness initiatives, Frederick County residents may now enjoy the weight rooms located at Sherando and Greenwood Mill Community Centers free of charge along with participating in lap swimming at either pool at no cost.

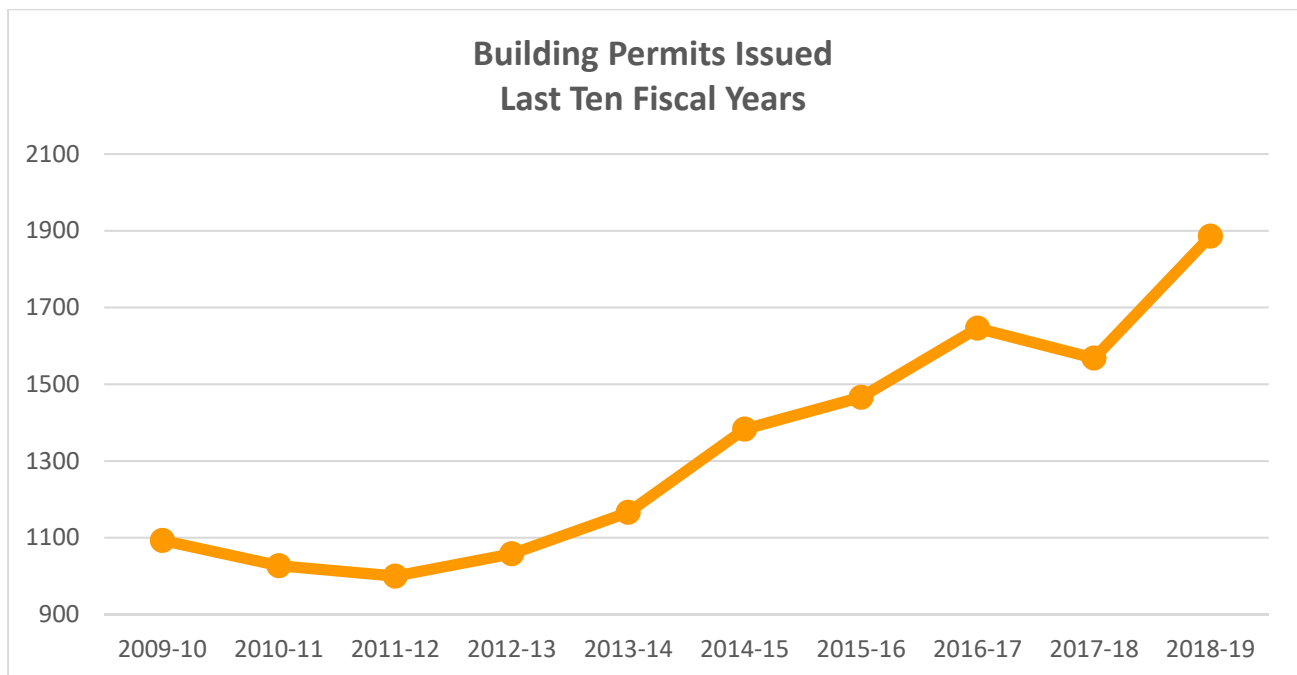


**PROPERTY VALUE AND CONSTRUCTION – FREDERICK COUNTY, VA  
LAST TEN FISCAL YEARS**

Fiscal Year	# of Permits	Commercial Industrial Construction	# of Permits	Residential Construction	Property Value	
					Commercial/Residential	Non-Taxable
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
2015-16	246	74,856,234	1,220	149,274,072	8,534,068,052	891,411,050
2016-17	224	177,202,465	1,422	279,570,276	9,113,604,193	943,594,650
2017-18	136	80,733,916	1,432	195,754,178	9,712,087,084	988,802,200
2018-19	196	73,330,630	1,690	161,981,381	10,245,922,812	1,079,293,250

Note: Permit numbers include new construction and improvements/renovations to existing dwellings.

Source: Frederick County Inspections Department  
Frederick County Commissioner of the Revenue Office





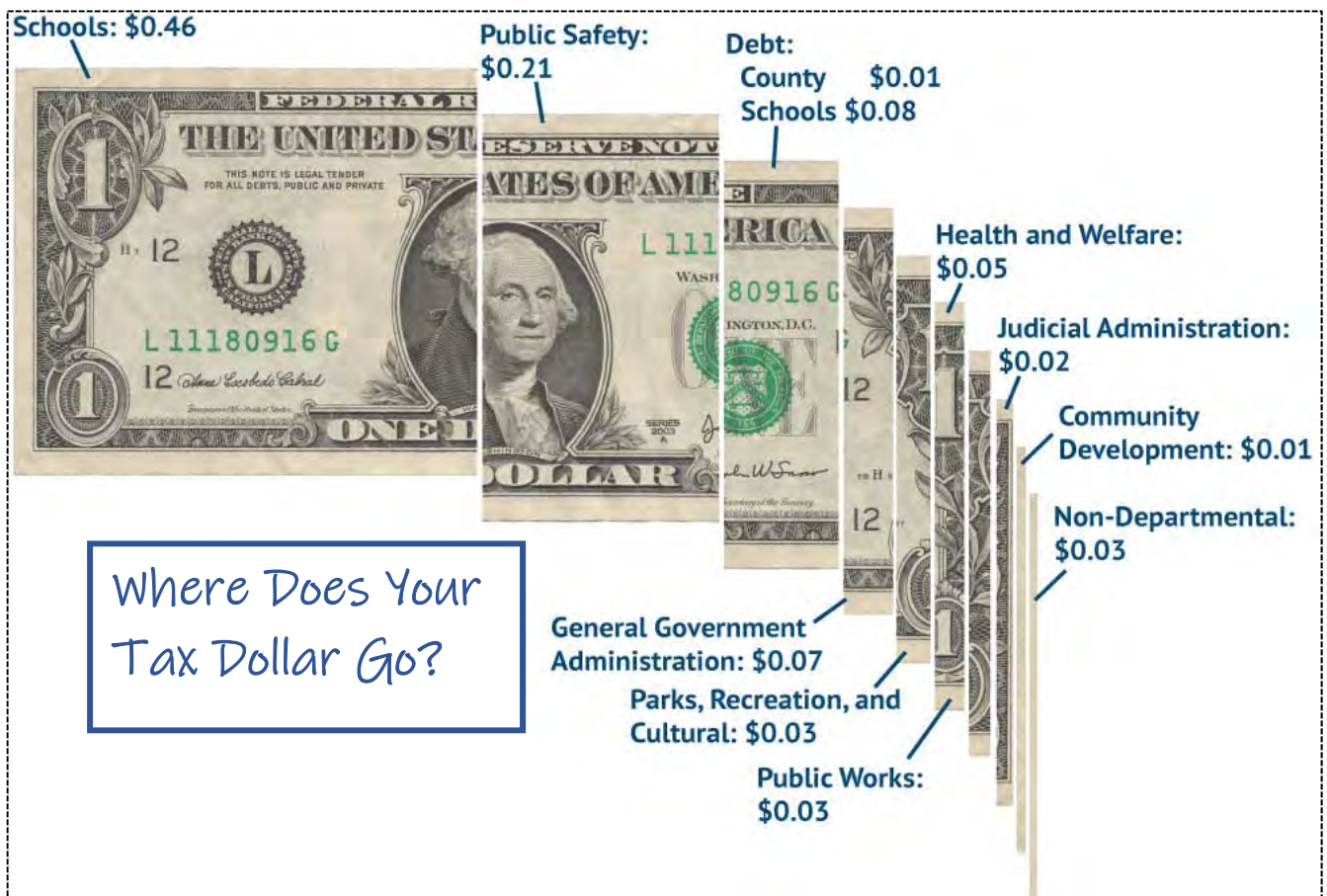
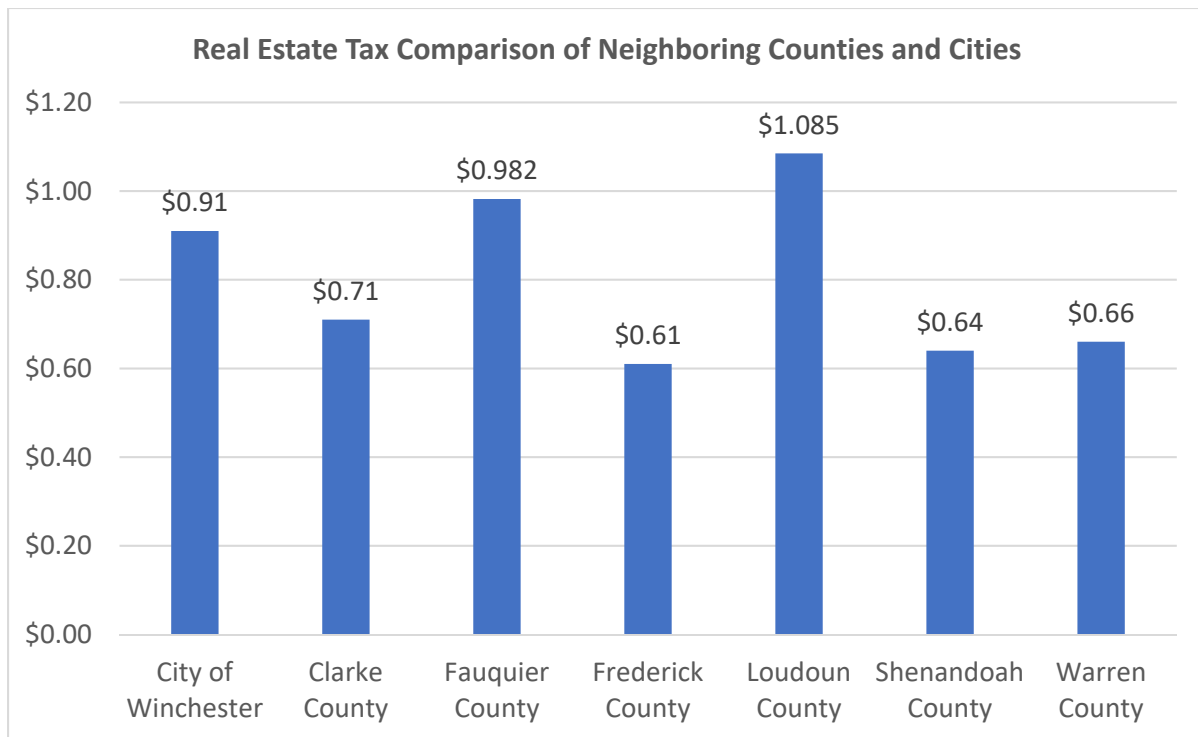
**ASSESSED VALUATION OF ALL TAXABLE PROPERTY – FREDERICK COUNTY, VA  
LAST TEN FISCAL YEARS**

Fiscal Year	Real Estate	Personal Property	Machinery & Tools	Mobile Homes	Public Utility		Total
					Real Estate	Personal Property	
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
2015-16	8,531,313,390	1,119,825,165	336,670,936	41,363,812	438,123,088	2,567,006	10,469,863,397
2016-17	9,113,604,193	1,069,481,659	372,087,261	41,640,270	411,242,029	2,239,737	11,010,295,149
2017-18	9,712,087,084	1,267,398,404	394,297,574	42,252,296	446,856,822	1,972,840	11,864,865,020
2018-19	10,245,922,812	1,303,950,734	399,905,501	40,648,192	425,870,977	1,678,857	12,417,977,073

Source: Frederick County Commissioner of the Revenue Office

<b>PROPERTY TAX RATES – FREDERICK COUNTY, VA LAST TEN CALENDAR YEARS</b>						
Calendar Year	Real Estate	Personal Property	Machinery & Tools	Mobile Homes	Public Utility	
					Real Estate	Personal Property
2010	0.51	4.86	2.00	0.51	0.51	0.51
2011	0.545	4.86	2.00	0.545	0.545	0.545
2012	0.585	4.86	2.00	0.585	0.585	0.585
2013	0.585	4.86	2.00	0.585	0.585	0.585
2014	0.585	4.86	2.00	0.585	0.585	0.585
2015	0.56	4.86	2.00	0.56	0.56	0.56
2016	0.60	4.86	2.00	0.60	0.60	0.60
2017	0.60	4.86	2.00	0.60	0.60	0.60
2018	0.61	4.86	2.00	0.61	0.61	0.61
2019	0.61	4.86	2.00	0.61	0.61	0.61

Real Estate rates are based on 100% of fair market value.  
Tax rates are based on per \$100 of assessed valuation.



**Statement of Net Position – Frederick County, VA**  
**At June 30, 2018**

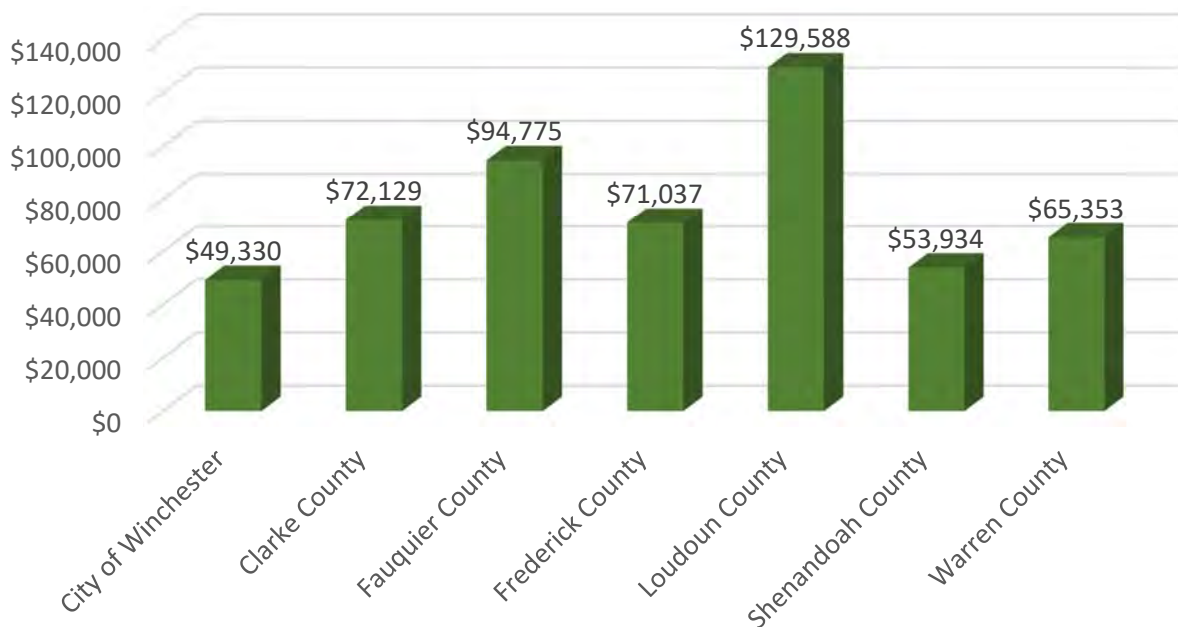
	Component Units				
	Governmental	Business-type		School	Economic
	Activities	Activities	Total	Board	Development
					Authority
<b>Assets:</b>					
Cash and cash equivalents	\$75,952,779	\$25,652,720	\$101,605,499	\$35,700,633	\$3,089,865
Restricted cash	--	13,126,482	13,126,482	--	--
Receivables, net	61,464,252	724,748	62,189,000	134,665	--
Note receivable	2,884,122	--	2,884,122	--	--
Due from other governments	10,708,493	--	10,708,493	3,574,701	--
Intergovernmental loan	657,083	--	657,083	--	--
Prepaid expenses	5,698	--	5,698	--	--
Inventory	--	--	--	600,220	--
Net Pension asset	--	--	--	894,320	--
Capital assets:					
Land and construction in progress	9,418,432	3,310,126	12,728,558	16,192,890	--
Other capital assets, net of accumulated depreciation	115,713,352	12,935,599	128,648,951	123,975,694	--
Capital assets, net	125,131,784	16,245,725	141,377,509	140,168,584	--
Total assets	\$276,804,211	\$55,749,675	\$332,553,886	\$181,073,123	\$3,089,865
<b>Deferred Outflows of Resources:</b>					
Deferred charge on refunding	\$672,217	--	\$672,217	--	--
OPEB deferrals	214,179	3,336	217,515	1,590,520	--
Pension deferrals	3,598,613	142,752	3,741,365	21,849,215	--
Total deferred outflow of resources	\$4,485,009	\$146,088	\$4,631,097	\$23,439,735	--
<b>Liabilities:</b>					
Accounts payable and accrued expenses	\$2,237,520	\$503,115	\$2,740,635	\$21,293,028	\$16,021
Accrued interest payable	2,350,391	--	2,350,391	--	--
Claims payable	973,490	--	973,490	2,035,080	--
Unearned revenue	--	13,714	13,714	--	--
Amounts held for others	755,506	--	755,506	--	--
Long-term liabilities:					
Net pension liability	9,106,129	381,332	9,487,461	133,333,000	--
Net OPEB liability	39,556,919	1,997,879	41,554,798	28,615,000	--
Due within one year	15,972,700	121,207	16,093,907	1,644,938	825,000
Due in more than one year	137,905,883	13,178,428	151,084,311	704,973	1,084,033
Total liabilities	\$208,858,538	\$16,195,675	\$225,054,213	\$187,626,019	\$1,925,054
<b>Deferred Inflows of Resources:</b>					
Deferred revenue – taxes	\$53,005,633	--	\$53,005,633	--	--
Items related to measurement of net OPEB liability	4,562,180	230,495	4,792,675	1,686,000	--
Items related to measurement of net pension liability	2,540,060	130,070	2,670,130	17,085,474	--
Total deferred inflows of resources	\$60,107,873	\$360,565	\$60,468,438	\$18,771,474	--
<b>Net Position:</b>					
Net investment in capital assets	(\$7,344,979)	\$16,245,725	\$8,900,746	\$140,168,584	--
Unrestricted	19,667,788	23,093,798	42,761,586	(142,053,219)	1,164,811
Total net position	\$12,322,809	\$39,339,523	\$51,662,332	(\$1,884,635)	\$1,164,811

**DEMOGRAPHIC STATISTICS – FREDERICK COUNTY, VA  
LAST TEN FISCAL YEARS**

<b>Calendar Year</b>	<b>Population (1)</b>	<b>Per Capital Income (1) (2)</b>	<b>School Enrollment (3)</b>	<b>Unemployment Rate (4)</b>
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	42,701	13,092	4.5%
2015	82,623	44,871	13,092	4.0%
2016	83,998	46,356	13,246	3.5%
2017	85,820	47,440	13,525	3.2%
2018	87,776	N/A	13,645	2.6%

Sources: (1) Weldon Cooper Center for Public Service  
(2) Bureau of Economic Analysis, Includes City of Winchester  
(3) Virginia Department of Education – Sept. 30 of respective calendar year  
(4) Virginia Unemployment Commission

**Median Household Income Comparison of Neighboring Counties and Cities**



**Frederick County, Virginia**  
**Additional Miscellaneous/Demographic Statistics**

	Percent			Value		
	Frederick County, Virginia	Virginia	USA	Frederick County, Virginia	Virginia	USA
<b>Demographics</b>						
Population (ACS)	—	—	—	83,784	8,365,952	321,004,407
Male	49.7%	49.2%	49.2%	41,634	4,113,988	158,018,753
Female	50.3%	50.8%	50.8%	42,150	4,251,964	162,985,654
Median Age <sup>2</sup>	—	—	—	40.5	38.0	37.8
Under 18 Years	23.4%	22.3%	22.9%	19,589	1,866,274	73,601,279
18 to 24 Years	8.0%	9.8%	9.7%	6,667	818,913	31,131,484
25 to 34 Years	11.8%	13.9%	13.7%	9,882	1,162,784	44,044,173
35 to 44 Years	12.8%	13.1%	12.7%	10,742	1,096,763	40,656,419
45 to 54 Years	15.2%	14.0%	13.4%	12,740	1,171,473	43,091,143
55 to 64 Years	13.2%	12.7%	12.7%	11,037	1,061,878	40,747,520
65 to 74 Years	9.2%	8.4%	8.6%	7,693	706,482	27,503,389
75 Years, and Over	6.5%	5.8%	6.3%	5,434	481,385	20,229,000
Race: White	91.3%	68.4%	73.0%	76,490	5,720,209	234,370,202
Race: Black or African American	4.0%	19.2%	12.7%	3,358	1,605,447	40,610,815
Race: American Indian and Alaska Native	0.3%	0.3%	0.8%	229	22,499	2,632,102
Race: Asian	1.4%	6.2%	5.4%	1,184	520,119	17,186,320
Race: Native Hawaiian and Other Pacific Islander	0.1%	0.1%	0.2%	67	5,469	570,116
Race: Some Other Race	0.8%	2.4%	4.8%	685	200,265	15,553,808
Race: Two or More Races	2.1%	3.5%	3.1%	1,771	291,944	10,081,044
Hispanic or Latino (of any race)	7.8%	9.0%	17.6%	6,522	749,458	56,510,571
<b>Population Growth</b>						
Population (Pop Estimates) <sup>5</sup>	—	—	—	88,355	8,517,685	327,167,434
Population Annual Average Growth <sup>5</sup>	1.5%	0.8%	0.7%	1,230	68,419	2,307,347
<b>Economic</b>						
Labor Force Participation Rate and Size (civilian population 16 years and over)	66.9%	65.5%	63.3%	44,559	4,320,683	161,159,470
Prime-Age Labor Force Participation Rate and Size (civilian population 25-54)	85.0%	83.2%	81.6%	28,314	2,794,854	103,761,701
Armed Forces Labor Force	0.1%	1.7%	0.4%	65	110,817	1,024,855
Veterans, Age 18-64	7.0%	8.3%	4.9%	3,561	433,158	9,667,749
Veterans Labor Force Participation Rate and Size, Age 18-64	85.5%	82.6%	75.8%	3,044	357,879	7,326,514
Median Household Income <sup>2</sup>	—	—	—	\$71,037	\$68,766	\$57,652
Per Capita Income	—	—	—	\$32,554	\$36,268	\$31,177
Poverty Level (of all people)	5.6%	11.2%	14.6%	4,591	906,838	45,650,345
Households Receiving Food Stamps/SNAP	4.2%	9.1%	12.6%	1,288	282,296	15,029,498
Mean Commute Time (minutes)	—	—	—	31.1	28.2	26.4
Commute via Public Transportation	0.2%	4.4%	5.1%	86	182,233	7,607,907
<b>Educational Attainment, Age 25-64</b>						
No High School Diploma	9.7%	9.2%	11.4%	4,288	411,815	19,230,541
High School Graduate	31.6%	23.2%	26.0%	14,023	1,041,545	43,784,920
Some College, No Degree	20.4%	20.1%	21.2%	9,060	901,518	35,803,629

Associate's Degree	9.3%	8.1%	9.0%	4,117	362,283	15,199,517
Bachelor's Degree	18.1%	23.1%	20.5%	8,037	1,037,257	34,602,913
Postgraduate Degree	11.0%	16.4%	11.8%	4,876	738,480	19,917,735
<b>Housing</b>						
Total Housing Units	—	—	—	33,091	3,466,921	135,393,564
Median House Value (of owner-occupied units) <sup>2</sup>	—	—	—	\$239,100	\$255,800	\$193,500
Homeowner Vacancy	1.0%	1.6%	1.7%	247	33,377	1,346,331
Rental Vacancy	4.4%	5.8%	6.1%	316	65,735	2,838,344
Renter-Occupied Housing Units (% of Occupied Units)	22.5%	33.8%	36.2%	6,875	1,050,563	42,992,786
Occupied Housing Units with No Vehicle Available (% of Occupied Units)	3.7%	6.3%	8.8%	1,135	195,311	10,468,418
<b>Social</b>						
Enrolled in Grade 12 (% of total population)	1.5%	1.3%	1.4%	1,255	110,440	4,437,324
Disconnected Youth <sup>4</sup>	0.9%	1.9%	2.7%	37	8,220	456,548
Children in Single Parent Families (% of all children)	26.1%	31.1%	34.5%	4,882	552,474	24,106,567
With a Disability, Age 18-64	9.5%	9.4%	10.3%	4,762	480,446	20,276,199
With a Disability, Age 18-64, Labor Force Participation Rate and Size	53.7%	44.0%	41.4%	2,555	211,217	8,395,884
Foreign Born	6.1%	12.1%	13.4%	5,117	1,014,966	43,028,127
Speak English Less Than Very Well (population 5 yrs and over)	2.8%	5.8%	8.5%	2,190	455,009	25,654,421
<b>Union Membership</b>						
Total <sup>3</sup>	3.3%	4.5%	10.7%	—	—	—
Private Sector <sup>3</sup>	1.1%	2.8%	6.4%	—	—	—
Manufacturing <sup>3</sup>	1.2%	5.6%	8.7%	—	—	—
Public Sector <sup>3</sup>	13.4%	12.4%	35.1%	—	—	—

Source: JobsEQ®

1. American Community Survey 2013-2017, unless noted otherwise

2. Median values for certain aggregate regions (such as MSAs) may be estimated as the weighted averages of the median values from the composing counties.

3. 2017; Current Population Survey, unionstats.com, and Chmura; county- and zip-level data are best estimates based upon industry-, MSA-, and state-level data

4. Disconnected Youth are 16-19 year olds who are (1) not in school, (2) not high school graduates, and (3) either unemployed or not in the labor force.

5. Census 2018, annual average growth rate since 2008

**PRINCIPAL REAL PROPERTY TAXPAYERS – FREDERICK COUNTY, VA  
AT JUNE 30, 2019**

<b>Taxpayer</b>	<b>Type of Business</b>	<b>Assessed Valuation (1)</b>	<b>Percentage of Total Assessed Valuation</b>
Trans Allegheny Interstate	Utility	164,759,284	1.63%
The Village at Orchard Ridge	Retirement Community	72,253,900	0.72%
Shenandoah Valley Electric	Utility	55,465,498	0.55%
H P Hood	Dairy Plant	54,924,300	0.54%
GPT BTS (Amazon)	Distribution	51,605,200	0.51%
Navy Federal	Call Center	44,236,500	0.44%
Fort Collier Group	Industrial Park	44,187,800	0.44%
Potomac Edison	Utility	41,990,314	0.42%
Rappahannock Electric	Utility	40,010,998	0.40%
Cowperwood FEMA LLC	Federal Government	32,676,800	0.32%
<b>Total</b>		<b>602,110,594</b>	<b>5.97%</b>
Total assessed valuation for all real property – 2018 calendar year assessment		10,111,225,069	100.00%

(1) Percentage of total assessed valuation is based on 2018 tax year assessed value for real property taxes

**TOP 20 LARGEST EMPLOYERS – IN AND AROUND FREDERICK COUNTY, VA**

<b>Name</b>	<b>Type of Business</b>	<b>Employee Range</b>
Valley Health System	Hospitals	1,000+
Frederick County Public Schools	Educational Services	1,000+
Navy Federal Credit Union	Credit Union – Contact Center	1,000+
U.S. Department of Homeland Defense	Administration of Economic Programs	1,000+
County of Frederick	Local Government	500-999
Rubbermaid Commercial Products	Plastics/Rubber Products Manufacturing	500-999
Wal-Mart	General Merchandise Stores	500-999
Shenandoah University	Educational Services	500-999
Trex Company, Inc.	Plastics/Rubber Products Manufacturing	500-999
Winchester City Public Schools	Educational Services	500-999
City of Winchester	Local Government	500-999
Home Depot	Building Materials Supplies/Dealer	500-999
U.S. Federal Bureau of Investigation	Justice, Public Order, and Safety Activities	500-999
H. P. Hood	Dairy Plant	500-999
Lord Fairfax Community College	Educational Services	250-499
Martin's Food Market	Food and Beverage Stores	250-499
American Woodmark Corporation	HQ/Cabinet Manufacturing	250-499
Metromont Corporation	Nonmetallic Mineral Product Manufacturing	250-499
Axiom Staffing Group	Staffing Agency	250-499
Kohl's	General Merchandise Stores	250-499

**MISCELLANEOUS STATISTICS – FREDERICK COUNTY, VA  
AT JUNE 30, 2019**

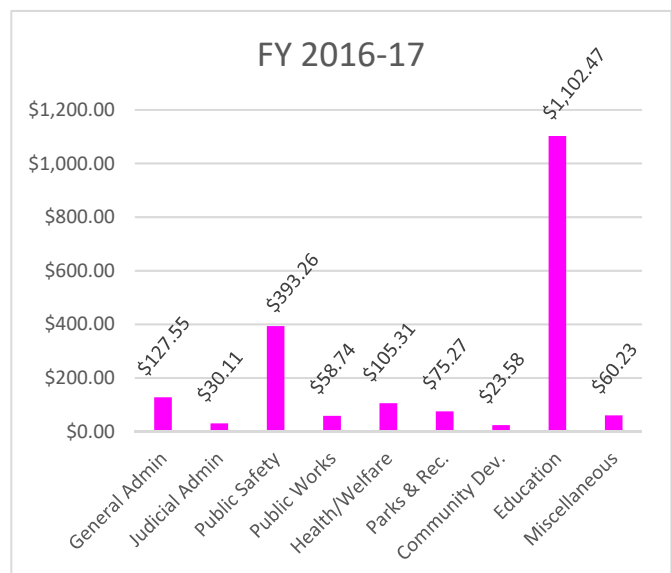
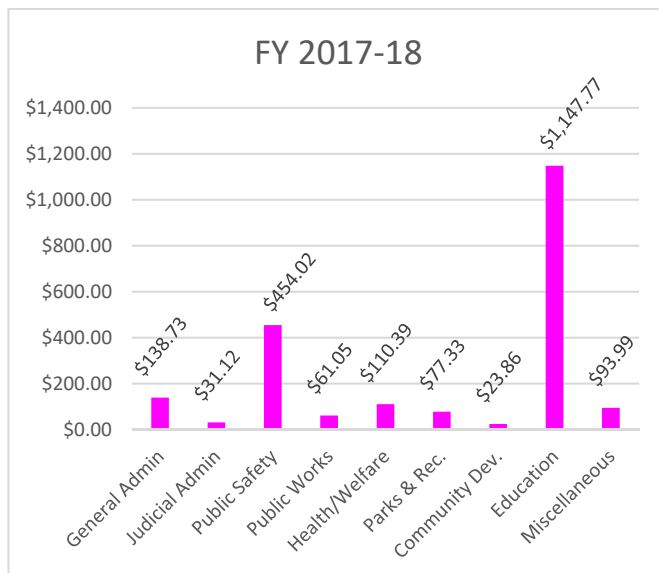
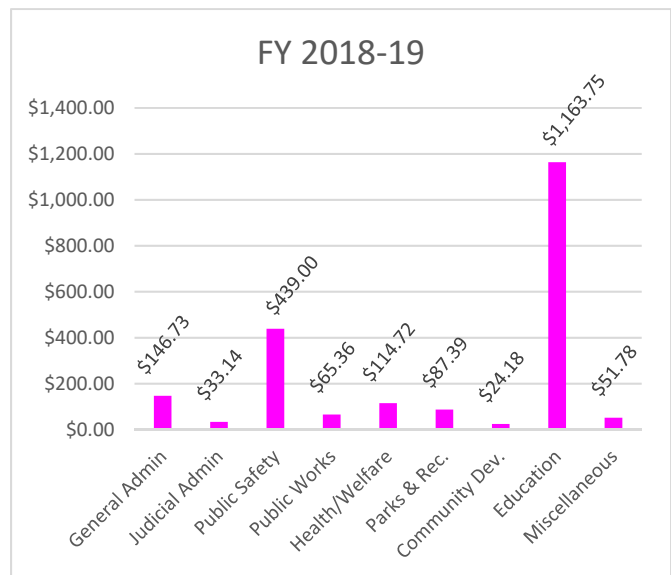
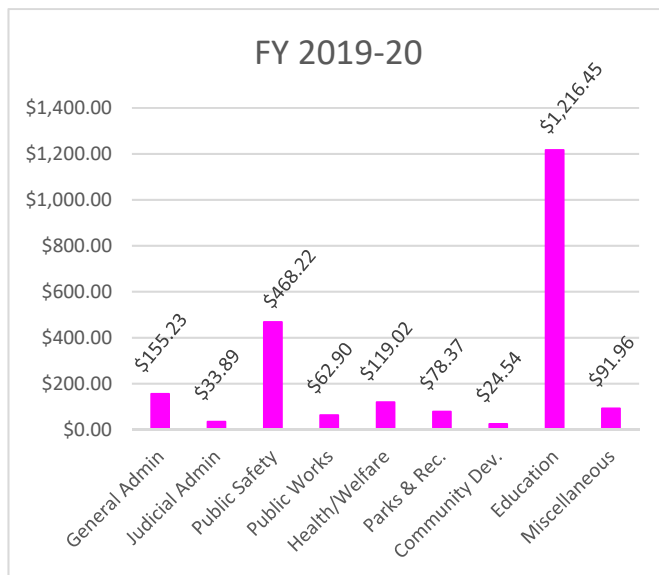
Form of Government:	County Administrator	
Area:	427 square miles	
Fire Protection:	Number of volunteer fire stations	11
	Number of volunteer firefighters	274
	Number of paid firefighters	122
Police Protection:	Number of stations	1
	Number of law enforcement personnel	143
Education:	Elementary Schools	11
	Middle Schools	4
	High Schools	3
	Technical/Vocational/Alternate Center	1
	Regional Special Education Facility	1
	Number of students	13,705
	Number of instructional personnel	1,568
Parks and Recreation:	Number of district parks	2
	Total district park acreage	390
	Number of neighborhood parks	3
	Total neighborhood acreage	19.2
	Number of park visitors (estimated)	352,213
	Number of shelter visitors	64,896
	Number of pool visitors (daily admission only)	12,461
	Number of shelters	17
	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 (Parks only)	4
	Number of softball fields maintained (Parks only)	6
	Number of soccer fields maintained (Parks only)	6
	Number of county government sites maintained	4
	Number of school sites maintained	25
	Total FCPS acreage maintained	241.8
	Number of basicREC sites	11
	Number of recreation program participants	58,000
Building Permits Issued:	Residential and Commercial	1,886



## FREDERICK COUNTY PER CAPITA COSTS

	General Fund FY 2019-20	Per Capita \$	% of Total
General Administration	\$13,625,453	\$155.23	6.90%
Judicial Administration	2,974,638	33.89	1.51%
Public Safety	41,098,535	468.22	20.80%
Public Works	5,521,138	62.90	2.79%
Health/Welfare	10,446,886	119.02	5.29%
Parks & Rec./Cultural	6,879,311	78.37	3.48%
Community Development	2,153,643	24.54	1.09%
Education (includes Debt Service)	106,774,773	1,216.45	54.05%
Miscellaneous	8,072,036	91.96	4.09%
	<b>\$197,546,413</b>	<b>\$2,250.57</b>	<b>100.00%</b>

Dollar amounts are based on an estimated population of 87,776.

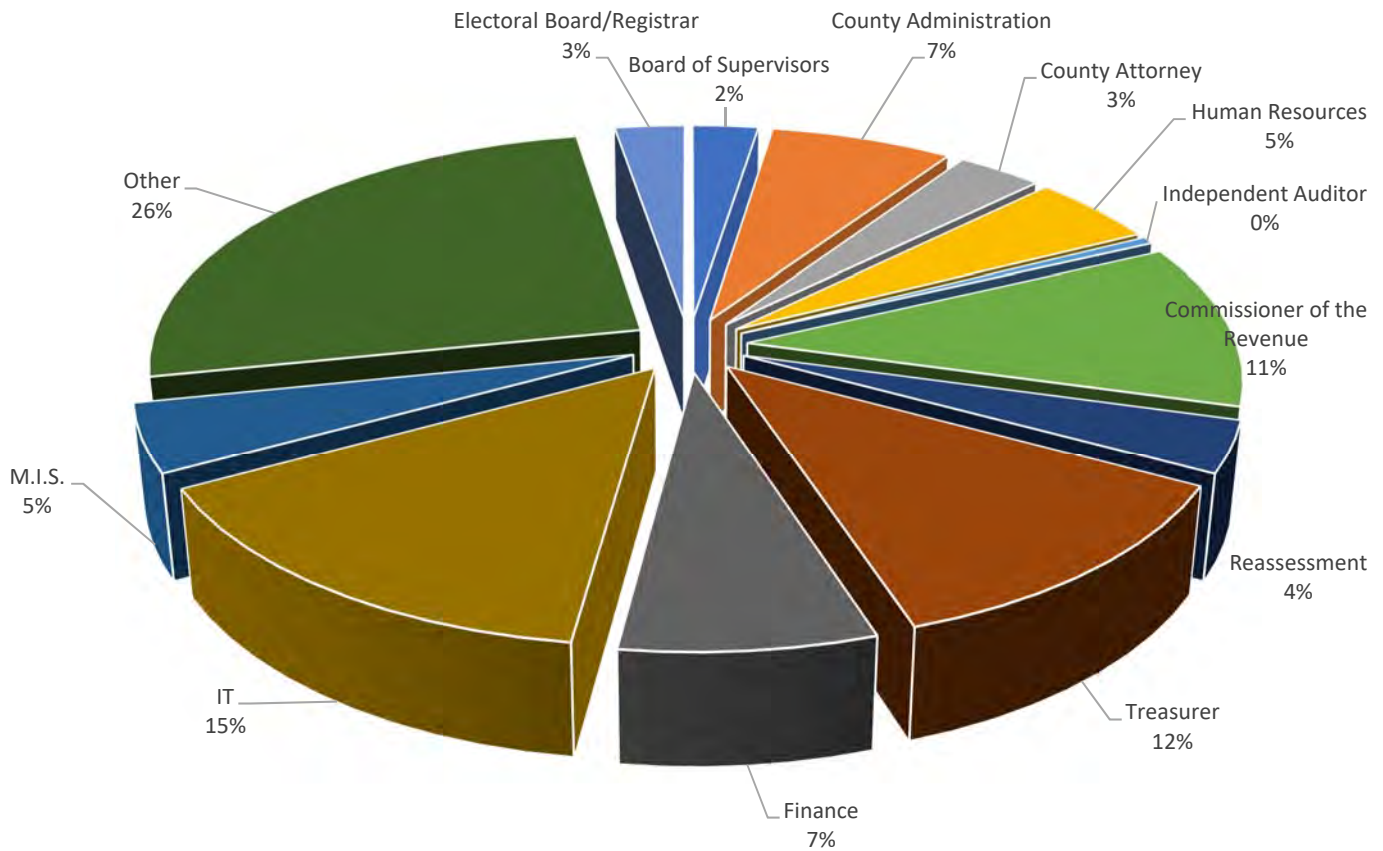


# Administration



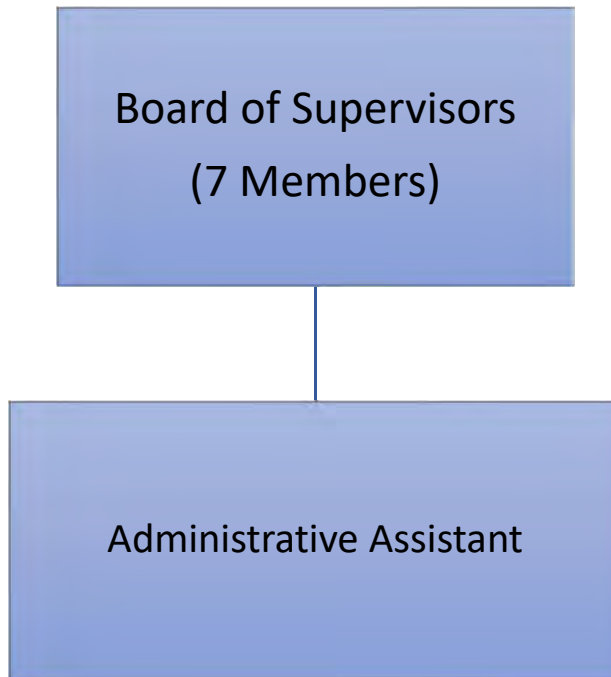
Frederick County Administration Complex  
Winchester, Virginia

## General Government Administration



	2018 Actual	2019 Budget	2020 Adopted Budget	Increase/Decrease FY 2019 to FY 2020 Amount	%
Board of Supervisors	\$251,907	\$302,266	<b>\$339,648</b>	\$37,382	12.36%
County Administrator	810,024	775,646	<b>945,540</b>	169,894	21.90%
County Attorney	384,458	389,583	<b>442,839</b>	53,256	13.67%
Human Resources	516,170	606,499	<b>661,668</b>	55,169	9.09%
Independent Auditor	63,500	66,000	<b>66,000</b>	0	0.00%
Commissioner of the Revenue	1,382,280	1,459,479	<b>1,544,053</b>	84,574	5.79%
Reassessment	373,465	462,481	<b>484,190</b>	21,709	4.69%
Treasurer	1,418,327	1,564,490	<b>1,640,958</b>	76,468	4.88%
Finance	829,674	841,892	<b>977,391</b>	135,499	16.09%
Information Technologies	1,522,838	1,948,819	<b>2,031,144</b>	82,325	4.22%
M. I. S.	575,309	616,774	<b>642,969</b>	26,195	4.24%
Other	3,160,543	3,223,716	<b>3,486,890</b>	263,174	8.16%
Electoral Board/Registrar	303,476	334,801	<b>362,163</b>	27,362	8.17%
<b>TOTAL EXPENDITURES</b>	<b>\$11,591,971</b>	<b>\$12,592,449</b>	<b>\$13,625,453</b>	<b>\$1,033,004</b>	<b>8.20%</b>

## Board of Supervisors



# Board of Supervisors

## Mission

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



Frederick County operates under the Traditional Form of Virginia local government. It is comprised of an elected board of supervisors, county administrator, and five elected Constitutional Officers: Clerk of the Circuit Court, Commonwealth's Attorney, Commissioner of the Revenue, Treasurer, and Sheriff.

## What We Do

### Governmental Authority

- The Board of Supervisors is delineated authority and responsibility by the Code of Virginia
- There are six magisterial districts, each 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 of Supervisors 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 Code & Ordinance, Finance, Human Resources, Public Safety, Public Works, Technology, and Transportation
- All funds which allow the County to operate must be appropriated by the Board of Supervisors

In 2019, the Board of Supervisors will begin live streaming its meetings, which will enable more citizens to view the board meetings at home and on their mobile devices.



## Budget Summary

	FY2018 Actual	FY2019 Approved Budget	FY2019 Estimated Budget	FY2020 Adopted Budget	Change FY19 to FY 20	
<b>Costs</b>						
Personnel	\$171,598	\$187,776	\$171,828	\$207,388	\$19,612	10.44%
Operating	80,309	114,490	70,017	132,260	17,770	15.52%
<b>Total</b>	<b>251,907</b>	<b>302,266</b>	<b>241,845</b>	<b>339,648</b>	<b>37,382</b>	<b>12.36%</b>
Fees	9,058	7,980	8,196	7,980	0	0.00%
State/Federal	270,185	246,926	271,509	238,424	-8,502	-3.44%
<b>Local Tax Funding</b>	<b>\$0</b>	<b>\$47,360</b>	<b>\$37,860</b>	<b>\$93,244</b>	<b>\$45,884</b>	<b>96.88%</b>
<b>Full-Time Positions</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>0.00%</b>

## Goals/Objectives

- Maintain conservative tax rates, a reasonable debt load, and efficient operations while providing a high level of service to our citizens.
- Continue Metropolitan Planning Organization/Transportation Initiatives.
- Continue partnership with Frederick County School Board with regard to local issues and legislative actions that affect both bodies.
- Maintain a business-friendly environment to make Frederick County a premier business location.

## Service Levels

	FY2018 Actual	FY2019 Budget	FY2020 Plan
Resolutions Considered (includes Proclamations)	103	90	90
Ordinances Considered	8	10	10
Board Meetings Held (including joint meetings and worksessions)	37	35	35

## FY20 Total Budget

**\$339,648**

## Notable Changes

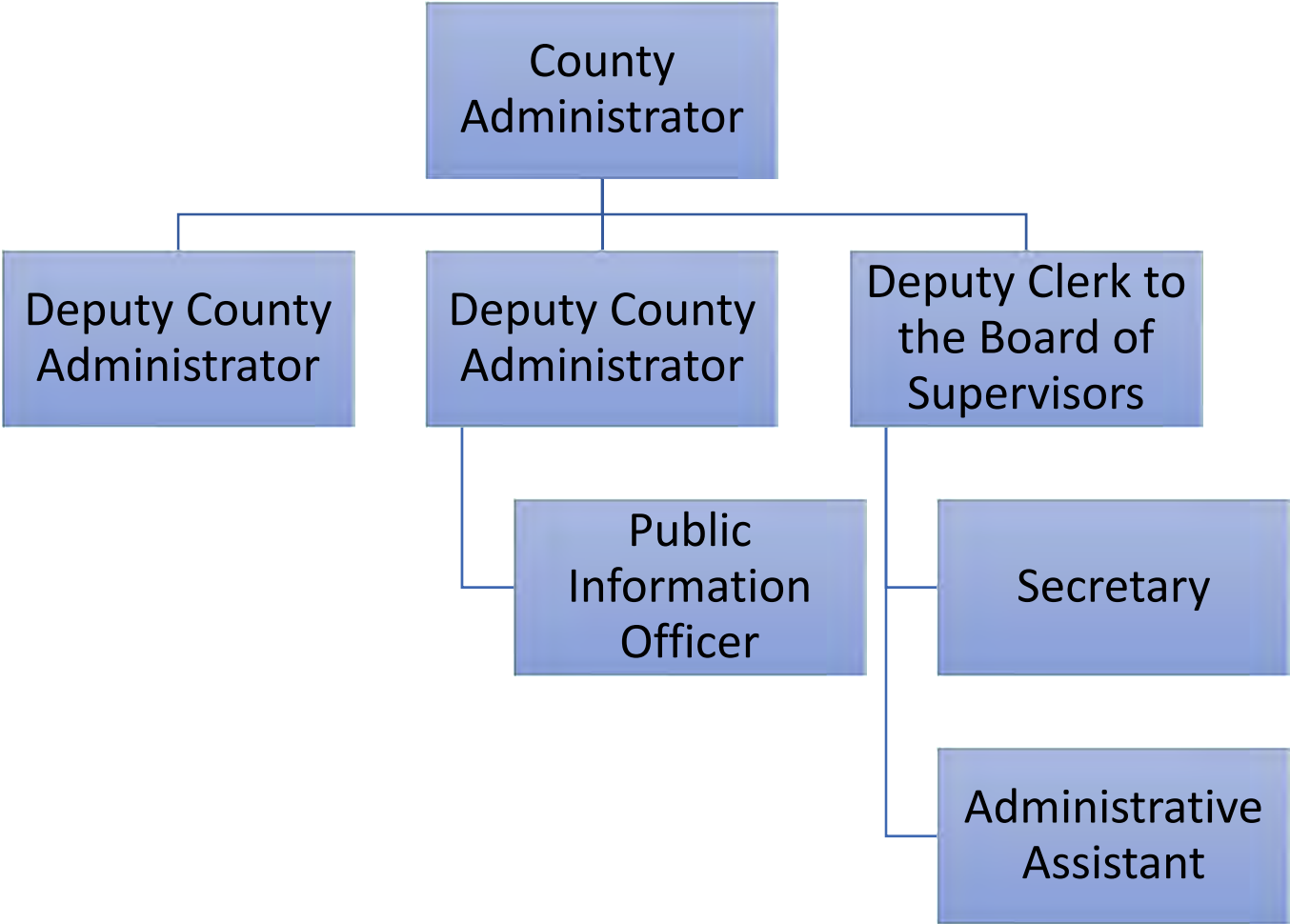
## Personnel

- Merit/COLA average of 3% provided in FY 2019
- Health insurance premium increase of 10%
- Additional part-time Receptionist for lobby area

## Operating

- Broadcasting upgrades to Board Room

**County Administrator**



# County Administrator

## Mission

The Office of the County Administrator serves as the link between the Board of Supervisors and county departments so that the Board's policies and goals might be carried out in an effective, efficient, accountable, and transparent manner.



Since 1971, Frederick County has had six (6) County Administrators.

Pictured: County Administration Building

## What We Do

### Chief Administrative Office

- Provides oversight for the County's budget
- Develops and maintains a management program for all County departments
  - Develops recommendations for the Board of Supervisors concerning County operations
  - Performs vital record keeping functions
  - Issues proper reporting of staff activities and their progress
  - The County Administrator represents the County at various meetings and conferences
    - The County Administrator serves as liaison to other local, state, and federal agencies, as well as directs and coordinates all projects
    - The County Administrator exercises direct supervision over the departments of Extension, Finance, Fire and Rescue, Human Resources, Information Technology, Parks and Recreation, Planning and Zoning, Public Safety Communications, and Public Works
    - The County Administrator exercises indirect supervision over the Regional Airport, Regional Jail, and Economic Development Authority

Collectively, there are over 44,000 people who have liked and/or followed Frederick County's 16 sites on Facebook, Twitter, Instagram, LinkedIn, and our County branded YouTube channel. Through these sites, Frederick County has an average monthly reach of approximately 170,000. In addition, the Frederick County website averages 210,000 page views per month.



## Budget Summary

	FY2018 Actual	FY2019 Approved Budget	FY2019 Estimated Budget	FY2020 Adopted Budget	Change FY19 to FY 20	
<b>Costs</b>						
Personnel	\$794,358	\$728,383	\$744,576	\$886,552	\$158,169	21.71%
Operating	15,666	47,263	19,149	46,988	-275	-0.58%
Capital/Leases	0	0	0	12,000	12,000	100.00%
<b>Local Tax Funding</b>	<b>\$810,024</b>	<b>\$775,646</b>	<b>\$763,725</b>	<b>\$945,540</b>	<b>\$169,894</b>	<b>21.90%</b>
<b>Full-Time Positions</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>7</b>	<b>1</b>	<b>16.66%</b>

## Goals/Objectives

- Maintain a high level of service for our citizens.
- Improve communication and citizen engagement through a variety of media resources (e.g., newspaper, website, cable channel, and social media outlets).
- Review and update human resources policies.
- Continue review and implementation of recommendations from the Fitch Fire and Rescue Study.
- Continue utilization of legislative liaison to effectively communicate legislative priorities to State and Federal elected representatives.

## Service Levels

	FY2018 Actual	FY2019 Budget	FY2020 Plan
Board meeting minutes completed for meetings held	37	35	35
Number of packets prepared for business meetings, public hearings, and special meetings	27	35	35
Number of FOIA requests coordinated by County Administration	258	175	200

## FY 20 Total Budget

**\$945,540**

## Notable Changes

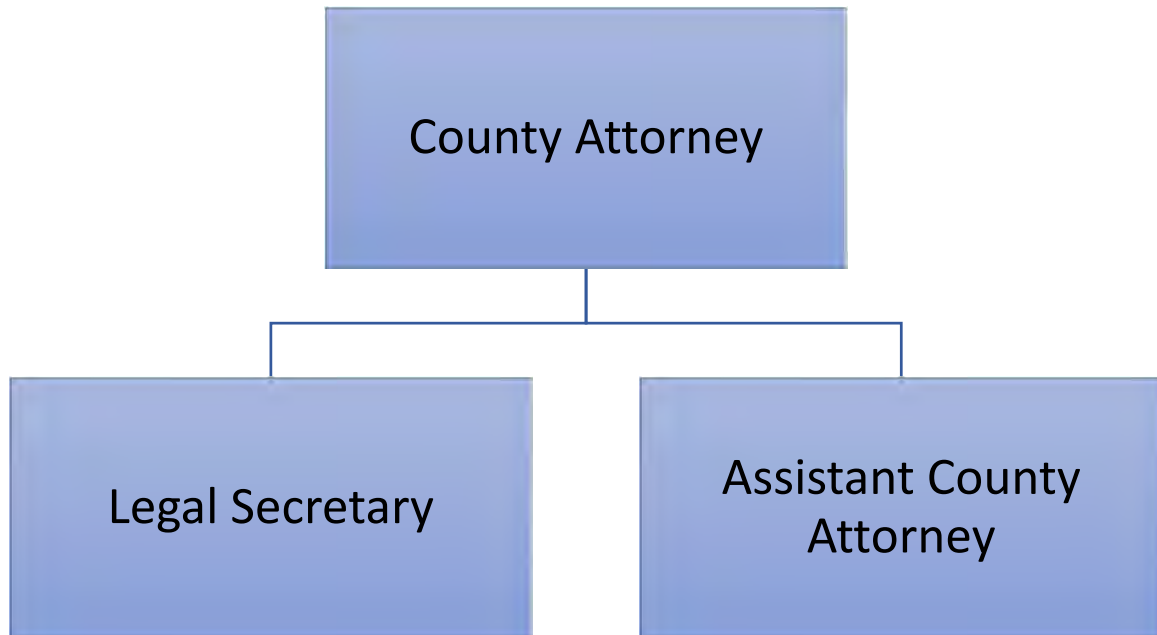
### Personnel

- Merit/COLA average of 3% provided in FY 2019
- Health insurance premium increase of 10%
- New position Deputy County Administrator

### Capital

- Office renovation for new position

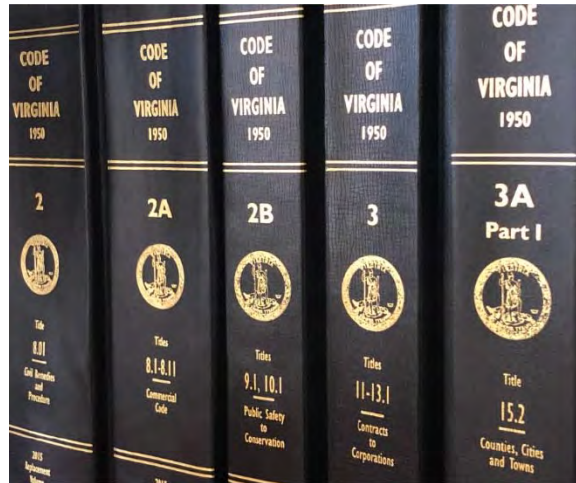
## County Attorney



# County Attorney

## Mission

The County Attorney's Office strives to provide the highest quality legal counsel and representation to the Frederick County government.



The Virginia Code first authorized counties to create the position of county attorney in 1968.

## What We Do

### Legal Counsel for Frederick County

- Supervises the legal affairs of the County
- Provides 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
- Represents and defends the County in legal matters, including handling appellate litigation to which the County is a party
- Brings appropriate lawsuits on behalf of the County, when necessary
- Prepares drafts of resolutions and ordinances when needed or requested and reviews legal agreements involving the County
- 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

The Office converts the papers for most of its cases to electronic files when the cases close.

## Budget Summary

	FY2018 Actual	FY2019 Approved Budget	FY2019 Estimated Budget	FY2020 Adopted Budget	Change FY19 to FY 20	
<b>Costs</b>						
Personnel	\$372,550	\$373,258	\$390,828	\$406,039	\$32,781	8.78%
Operating	11,908	16,325	13,425	36,800	20,475	125.42%
<b>Local Tax Funding</b>	<b>\$384,458</b>	<b>\$389,583</b>	<b>\$404,253</b>	<b>\$442,839</b>	<b>\$53,256</b>	<b>13.67%</b>
<b>Full-Time Positions</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>0</b>	<b>0.00%</b>

## Goals/Objectives

- 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 the use of Adobe conversion, scanning, and fillable forms.

## FY 20 Total Budget

\$442,839

## Notable Changes

## Personnel

- Merit/COLA average of 3% provided in FY 2019
- Health insurance premium increase of 10%

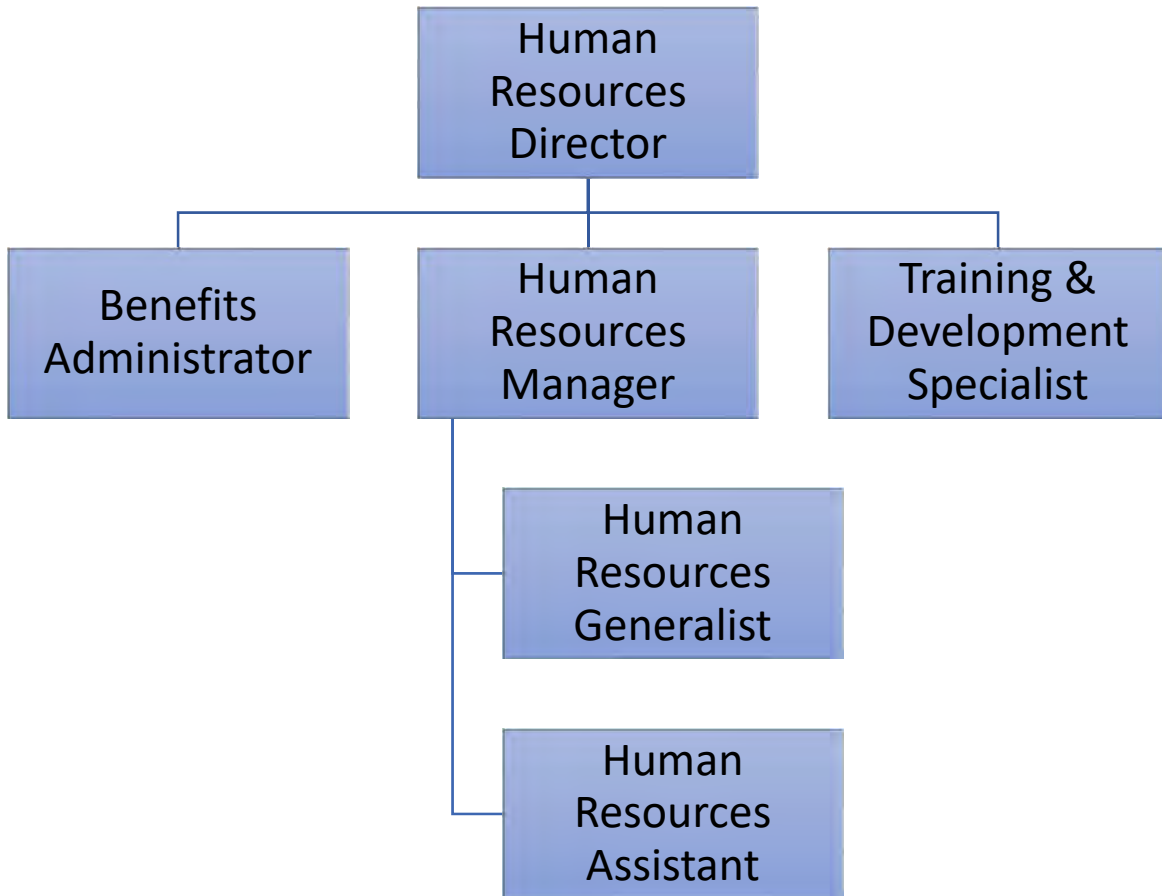
## Operating

- Additional funding for increased need for County legal services, particularly on complex litigation and other matters

## Service Levels

	FY2018 Actual	FY2019 Budget	FY2020 Plan
Total litigation matters pending/closed:	196/143	295/210	295/210
<i>General litigation matters</i>	24/13	30/15	30/15
<i>Collection litigation matters</i>	172/130	220/160	220/160
<i>County Code violation matters</i>	22/20	45/35	45/35
Rezoning applications/proffer statements reviewed/consulted on	3	12	12

## Human Resources



# Human Resources

## Mission

The Department of Human Resources (HR) is dedicated to excellence in providing professional customer service that values everyone. Through open communication, knowledge, professionalism, friendliness, and reassurance, we provide a positive HR experience for applicants, employees, and retirees. By following these objectives, the professionals in HR collaborate with departments throughout the County to recruit, support, train, and retain diverse and talented employees who are the key to serving the citizens of Frederick County.

Frederick County's recent investment in the NeoGov automated applicant system has decreased the time spent searching for quality hires amid an increased quantity of applicants. From May 16, 2018 to May 15, 2019, slightly over 1,800 applications were received through the NeoGov system. This high number was fostered by our use of job interest notifications when a position became available, our participation in various social media campaigns, and our advertisements on various websites. Prior to the NeoGov applicant tracking system, the HR Department spent countless hours copying hundreds of paper applications and getting the information to supervisors for review. With the new system, hiring managers can automatically see candidates' submissions online – saving managers time and allowing them to select the best people who will make a significant impact in our community.



The professionals in the Human Resources Department collectively have 150 years of experience – thereby enabling them to better serve the employees, retirees, and residents of Frederick County.

## What We Do

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

- This department provides approximately 800 full-time and 300 part-time local government employees with services related to recruitment, selection and retention, compensation and benefits, performance management, employee relations, policy development and interpretation, organizational development, training and development, and employment law compliance

## Budget Summary

	FY2018 Actual	FY2019 Approved Budget	FY2019 Estimated Budget	FY2020 Adopted Budget	Change FY19 to FY 20	
<b>Costs</b>						
Personnel	\$452,532	\$506,777	\$472,392	\$539,817	\$33,040	6.51%
Operating	58,540	95,182	57,984	115,851	20,669	21.71%
Capital/Leases	5,098	4,540	4,704	6,000	1,460	32.15%
<b>Local Tax Funding</b>	<b>\$516,170</b>	<b>\$606,499</b>	<b>\$535,080</b>	<b>\$661,668</b>	<b>\$55,169</b>	<b>9.09%</b>
<b>Full-Time Positions</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>0</b>	<b>0.00%</b>

## Goals/Objectives

- Maintain complete and accurate HR records and employee personnel files.
- Implement a training and development program for all full-time employees to support staff development.
- Rollout a new onboarding and orientation program that fully utilizes the features of the NeoGov program.
- Develop a new performance management system and a staff succession plan.
- Review and update HR Policies Manual.
- Recommend to leadership options for a Human Resources information system that complements the current AS400, but also meets the needs of the HR department.

## Service Levels

	FY2018 Actual	FY2019 Budget	FY2020 Plan
<b>Employment Activity:</b>			
Hires	94	110	105
Separations	79	65	75
Net change in headcount	15	60	30
Worker's Compensation claims processed	85	30	150
<b>Turnover:</b>			
Annualized County	10%	8%	10%
Annualized Public Safety	10%	8%	10%
Annualized Non-Public Safety	11%	7%	10%
Annualized Voluntary	9%	7%	10%
<b>Average Monthly Number of Vacant Positions:</b>			
Total	42	40	55
Public Safety	30	24	35
Non-Public Safety	12	16	20

## FY 20 Total Budget

\$661,668

## Notable Changes

## Personnel

- Merit/COLA average of 3% provided in FY 2019
- Health insurance premium increase of 10%

## Operating

- Additional funding needed for implementation of NeoGov's applicant tracking and onboarding system
- Other Contractual increases

# Independent Auditor

## Mission

To work with county Finance staff to receive the Certificate of Achievement for Excellence in Financial Reporting for the Comprehensive Annual Financial Report (CAFR). This certificate shows the locality has gone beyond minimum requirements of generally accepted accounting principles in preparing their CAFR in the spirit of transparency and full disclosure.



## What We Do

- This function records the cost of the annual audit and other examinations of accounts and records of the County
- 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/Objectives

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

FY 20 Total Budget

\$66,000

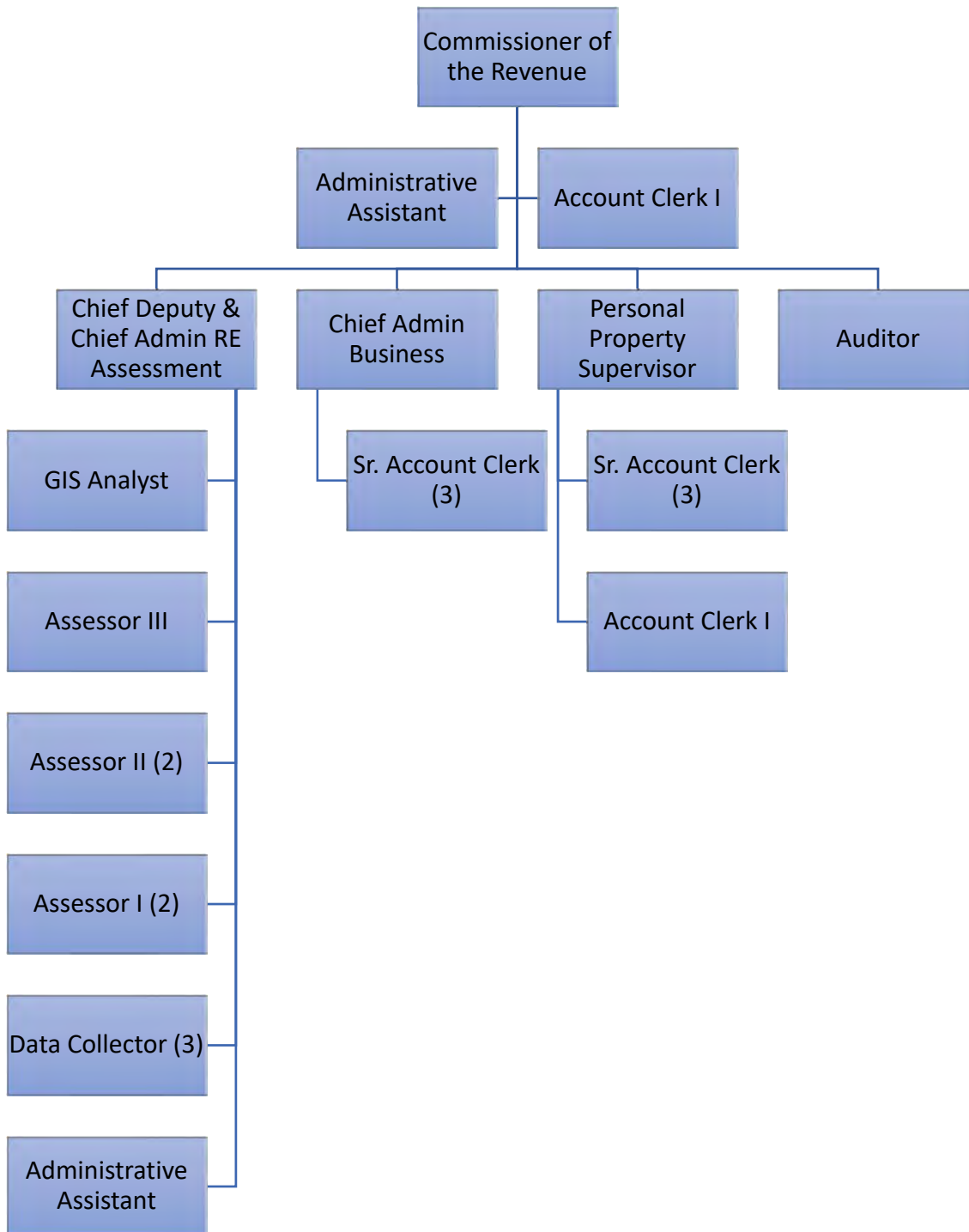
No Notable Changes

## Budget Summary

	FY2018 Actual	FY2019 Approved Budget	FY2019 Estimated Budget	FY2020 Adopted Budget	Change FY19 to FY 20	
<b>Costs</b>						
Operating	\$63,500	\$66,000	\$63,500	\$66,000	\$0	0.00%
Local Tax Funding	\$63,500	\$66,000	\$63,500	\$66,000	\$0	0.00%
<b>Full-Time Positions</b>	0	0	0	0	0	0.00%



## Commissioner of the Revenue and Reassessment



# Commissioner of the Revenue

## Mission

To find, assess, value, and apply BOS tax rates fairly and equitably to all taxable businesses, personal property (vehicles, trailers, boats, airplanes, mobile homes, etc.) and business tangible personal property (equipment, furnishings, machinery & tools).

To comply with the Frederick County Code, Code of Virginia, and all other laws and regulations.

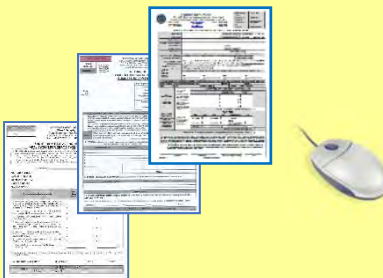


The number of items by each category (real estate parcels, business licenses, equipment, vehicles, etc.) continues to increase.



## What We Do

COR makes every effort to provide taxpayers with easier access to vital information via the Commissioner's website which has detailed information, printable forms, and online programs that are available 24 hours/day, 7 days/week.



80% of business licenses renewed by the March 1, 2018 deadline were done **ONLINE!!**

## Tax Assessing Office: Real Estate/Personal Property/Business/Income Tax/Compliance & Auditing

- Real Estate Division – the assessment and reassessment of all realty, tax maps and record changes, assisting taxpayers, and managing tax relief and land use programs
- Personal Property Division – discovery, assessments, adjustments, and supplements as required by law
- Business Division – licensing, utility taxes, short term rental, meals and lodging taxes, and assessment of all business and industrial tangible property
- Income Tax Division – provide VA tax forms, process estimated tax filings
- Compliance & Auditing Division – uses multiple methods to ascertain compliance to ensure the tax burden is equitable
- Administration – the Commissioner maintains workload measures, statistics, bank franchise taxes, estimates, updates to Code, verifies valuation guides, and assists County government as needed
- All divisions use modern technology to give better access and easier compliance as well as lowering costs for both the taxpayer and the County
- The special county website [www.fcva.us/cor](http://www.fcva.us/cor) links to specific divisions and all COR forms for locality and state needs and include on-line filing for individuals and businesses, reassessment and assessment look-up, business taxes including asset filing and licensing, as well as links to other departments and agencies
- The Commissioner's divisions set fair and equalized assessments at 100% of fair market value

## Commissioner of the Revenue

### Budget Summary

	FY2018 Actual	FY2019 Approved Budget	FY2019 Estimated Budget	FY2020 Adopted Budget	Change FY19 to FY 20	
<b>Costs</b>						
Personnel	\$1,325,181	\$1,394,999	\$1,434,900	\$1,474,710	\$79,711	5.71%
Operating	57,099	64,480	41,114	69,343	4,863	7.54%
<b>Total</b>	<b>1,382,280</b>	<b>1,459,479</b>	<b>1,476,014</b>	<b>1,544,053</b>	<b>84,574</b>	<b>5.79%</b>
Fees	7,080	5,100	9,450	3,400	-1,700	-33.33%
State/Federal	226,214	201,871	210,975	201,871	0	0.00%
<b>Local Tax Funding</b>	<b>\$1,148,986</b>	<b>\$1,252,508</b>	<b>\$1,255,589</b>	<b>\$1,338,782</b>	<b>\$86,274</b>	<b>6.89%</b>
<b>Full-Time Positions</b>	<b>17</b>	<b>18</b>	<b>18</b>	<b>18</b>	<b>0</b>	<b>0.00%</b>

### Goals/Objectives

- Be courteous, efficient, timely, and diligent in performing our duties as we serve the taxpayer while achieving accuracy and compliance.
- Assess property based on the best knowledge available with continued training in the legality and techniques required.
- Enhance our user-friendly on-line programs and services.
- Continue to provide staff with education and training in all areas of assessment and taxation in order to provide better service at a lower cost to the taxpayer.

### FY 20 Total Budget

**\$1,544,053**

### Notable Changes

#### Personnel

- Merit/COLA average of 3% provided in FY 2019
- Health insurance premium increase of 10%

#### Operating

- Additional funding for postage expenses

### Service Levels

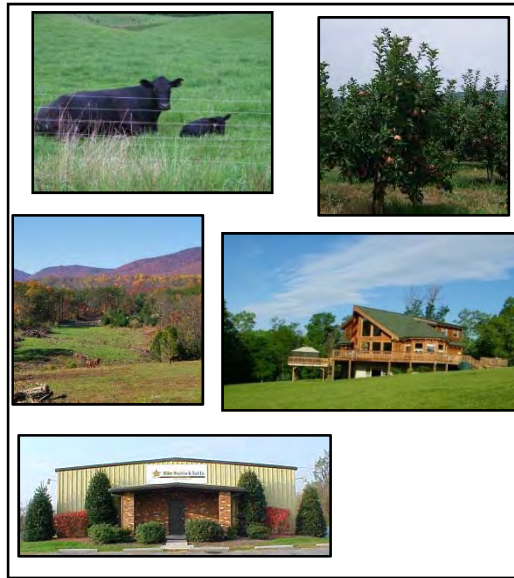
	FY2018 Actual	FY2019 Budget	FY2020 Plan
Number of Tax Relief applications received and processed	883	950	1,030
Number of supplemental bills issued	24,981	27,600	28,030
Number of business licenses issued	7,491	7,750	7,900
Number of new vehicles registered	43,601	45,000	47,000
Number of vehicles removed from books	36,241	42,200	41,400

# Reassessment

## Mission

To find, assess, value, and apply BOS tax rates fairly and equitably to all taxable real property.

To comply with the Frederick County Code, Code of Virginia, and all other laws and regulations.



New general reassessment values became effective on January 1, 2019. An increase in commercial properties continues.

## What We Do

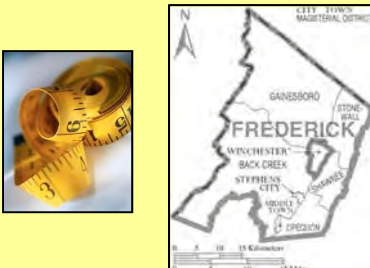
### Real Property Tax Assessing Office

- Overseen by the Commissioner of the Revenue
- 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, capitalization of commercial revenue, 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, use, zoning, land topography, and any other characteristic that would affect the assessed value of real property
  - 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
  - Staff compiles data regarding changes and areas of concern for any and all of nearly 51,000 parcels in the County and will complete the next reassessment for January 1, 2021
  - This office sends notification to every property owner for any changes to the property that affect its value adjustment
  - COR assessors hold public hearings on reassessment values in the fall just prior to each new reassessed value becoming permanent
  - Additional hearings are conducted by an independent Board of Equalization in the following spring

### Latest in technology:

Use hand-held field instruments that download electronically

Use Pictometry and other elite technical tools



## Budget Summary

	FY2018 Actual	FY2019 Approved Budget	FY2019 Estimated Budget	FY2020 Adopted Budget	Change FY19 to FY 20	
<b>Costs</b>						
Personnel	\$307,346	\$399,781	\$311,784	\$402,236	\$2,455	0.61%
Operating	66,119	62,700	50,243	81,954	19,254	30.70%
<b>Local Tax Funding</b>	<b>\$373,465</b>	<b>\$462,481</b>	<b>\$362,027</b>	<b>\$484,190</b>	<b>\$21,709</b>	<b>4.69%</b>
<b>Full-Time Positions</b>	<b>5</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>0</b>	<b>0.00%</b>

## Goals/Objectives

- 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.

## FY 20 Total Budget

**\$484,190**

## Notable Changes

### Personnel

- Merit/COLA average of 3% provided in FY 2019
- Health insurance premium increase of 10%

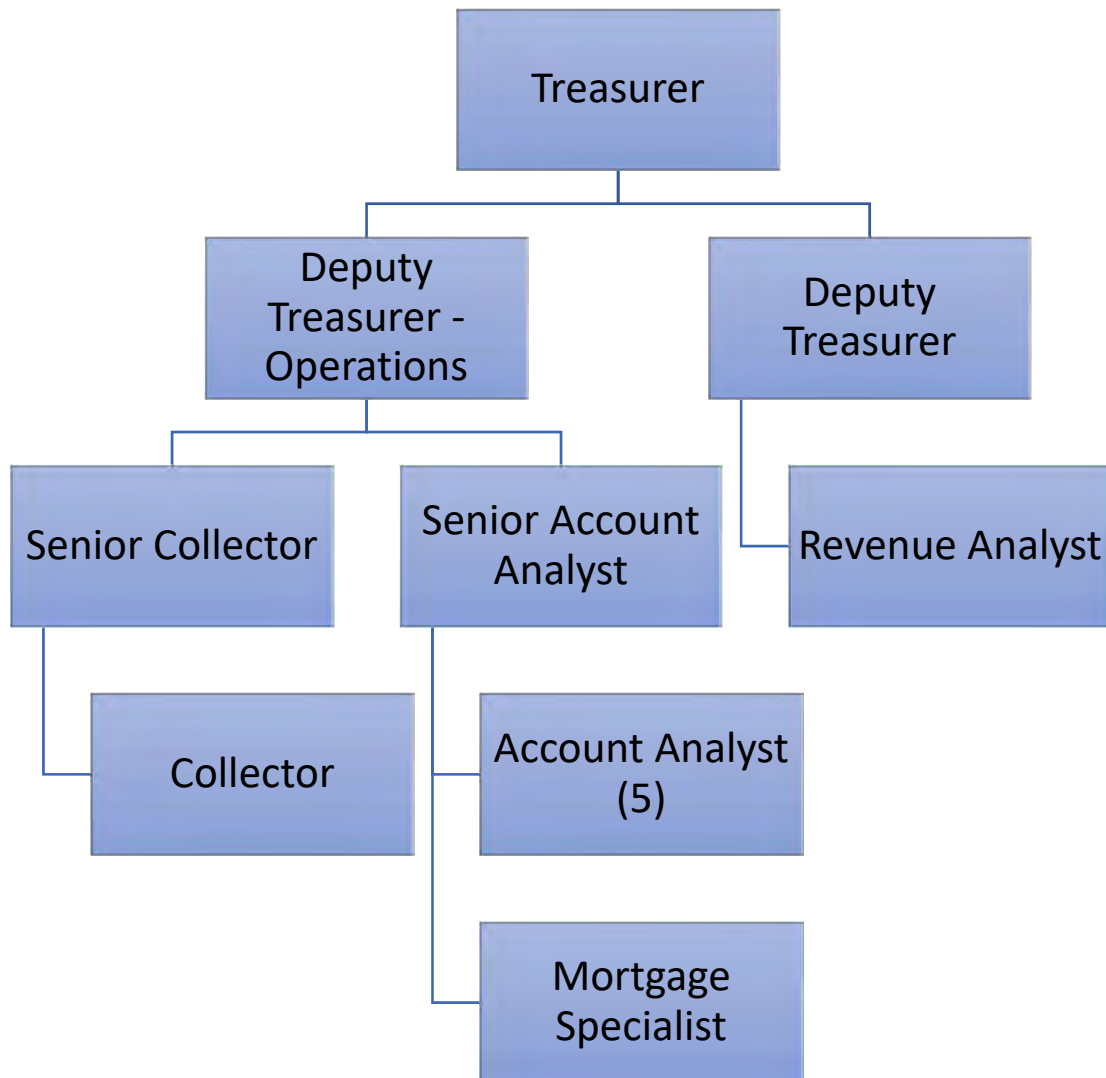
### Operating

- Additional funding for pictometry update

## Service Levels

	FY2018 Actual	FY2019 Budget	FY2020 Plan
Real Estate assessment visits	29,601	15,600	31,000
Number of new structures	3,020	4,100	3,900
Number of commercial parcels	1,301	1,550	1,600
Number of residential parcels	42,133	42,200	44,500
Agriculture and Open parcels (may have houses)	2,304	2,190	2,170
Tax Exempt parcels	1,613	1,550	1,600

## Treasurer





# Treasurer

## Mission

To provide innovative and efficient service to Frederick County residents.

## Frederick County Treasurer's Office



FRED 2.0 – The Frederick County Treasurer's Office launched FRED 2.0 in August 2018. FRED 2.0 is an advanced payment kiosk located at the Winchester DMV Customer Service Center that allows Frederick County residents to make online tax payments.

The Treasurer's Office online payment system processed approximately 50,000 transactions that totaled more than \$25 million in FY 2018.

The online payment system provides a convenient and efficient portal for Frederick County residents to securely access tax records and make payments while on the go or from the comfort of their home 24 hours a day.

## What We Do

The elected position of Treasurer was created in the Virginia Constitution of 1870. The Treasurer is entrusted with the public's funds and has the responsibility to carry out the laws of the Commonwealth and of the locality.

- 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 400,000 transactions annually, the most significant being the billing and collection of real estate and personal property taxes
- Remittance options for citizens include website, mobile application, mail, or in-person, as well as 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

## Budget Summary

	FY2018 Actual	FY2019 Approved Budget	FY2019 Estimated Budget	FY2020 Adopted Budget	Change FY19 to FY 20	
<b>Costs</b>						
Personnel	\$1,069,938	\$1,184,020	\$1,176,456	\$1,214,085	\$30,065	2.53%
Operating	343,194	380,470	252,139	426,873	46,403	12.20%
Capital/Leases	5,195	0	0	0	0	0.00%
<b>Total</b>	<b>1,418,327</b>	<b>1,564,490</b>	<b>1,428,595</b>	<b>1,640,958</b>	<b>76,468</b>	<b>4.89%</b>
Fees	458,042	436,100	496,216	465,300	29,200	6.70%
State/Federal	176,285	160,070	179,652	164,000	3,930	2.46%
<b>Local Tax Funding</b>	<b>\$784,000</b>	<b>\$968,320</b>	<b>\$752,727</b>	<b>\$1,011,658</b>	<b>\$43,338</b>	<b>4.48%</b>
<b>Full-Time Positions</b>	<b>13</b>	<b>13</b>	<b>13</b>	<b>13</b>	<b>0</b>	<b>0.00%</b>

## Goals/Objectives

- 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.
- Decrease paper-based transactions and increase energy efficiency in compliance with County-wide energy initiatives.
- Improve technology-based interaction.

## Service Levels

	FY2018 Actual	FY2019 Budget	FY2020 Plan
Number of tax tickets mailed (PP, RE)	238,000	252,000	260,000
Number of transactions paid online	49,365	48,000	53,000
Value of transactions processed online	\$26,596,832	\$24,500,000	\$28,000,000
Vehicle license registrations issued	109,239	108,000	110,000
Average rate of return on investments (12 months)	1.29%	.75%	1.75%
Number of delinquent notices mailed	23,860	26,000	26,000m
Number of tax liens/distress warrants issued	1,656	2,100	2,100

## FY 20 Total Budget

**\$1,640,958**

## Notable Changes

## Personnel

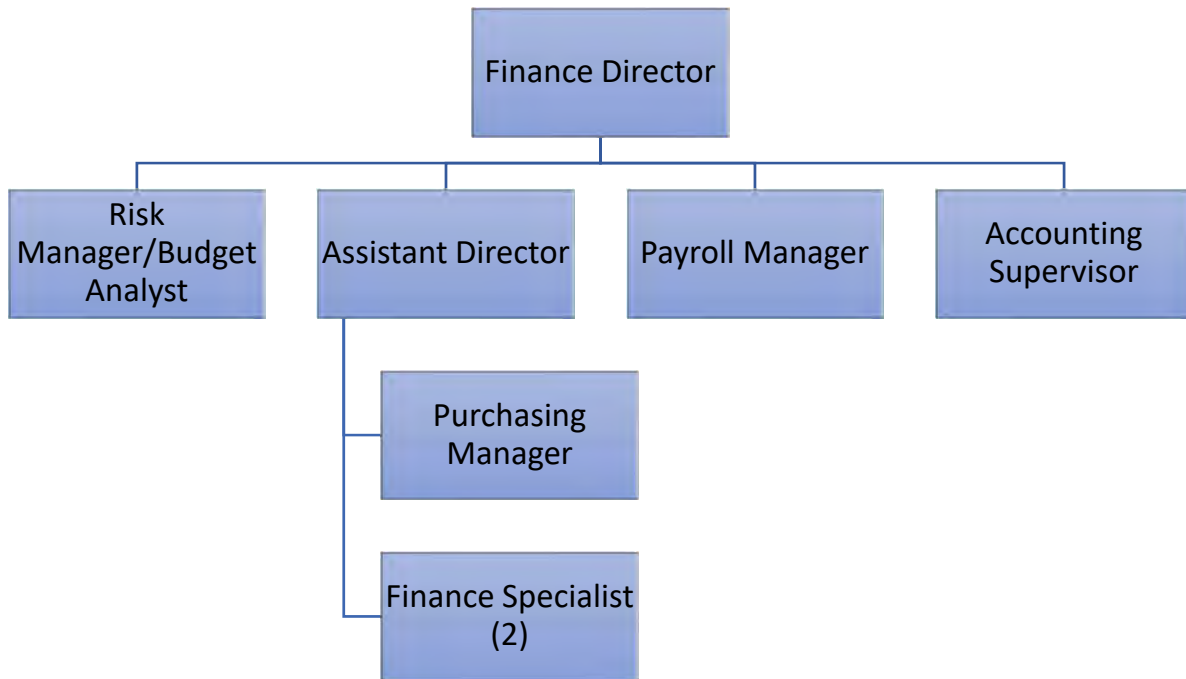
- Merit/COLA average of 3% provided in FY 2019
- Health insurance premium increase of 10%

## Operating

- Additional funding for professional services for expected increase in real estate sales
- Additional funding for expected increase in postage rate



# Finance



# Finance

## Mission

To provide excellence in the financial management of the County. This includes, but not limited to, effective internal controls to protect county resources, accuracy of financial data and compliance with Board policies and State and Federal reporting requirements. The County's fiscal integrity and solvency will be of highest priority.

The County's preferred method of payment is the PCard (VISA). The PCard provides prompt payment to vendors, internal controls, and a rebate to the County. Over the years, the rebate program continues to provide revenue to the County. Funds received for the PCard rebate for the following years transactions:

FY 2019	\$205,316
FY 2018	\$156,281



## Awards

- GFOA Award for Distinguished Budget Presentation for 34 years.
- GFOA Award for Certificate of Achievement for Excellence in Financial Reporting for 34 years.
- GFOA Award for Outstanding Achievement in Popular Annual Financial Reporting for 12 years – one of only five localities in Virginia to achieve this award.

## What We Do

### Accounting

- Produces the Comprehensive Annual Financial Report (CAFR)
- Supports all County departments, vendors, and outside agencies
- Maintains accounting of all County funds
- Creates paychecks, W2's, vendor accounts payable checks and 1099's

### Budget

- Develops a balanced budget that meets the needs of the community in compliance with County policies and legal requirements
- Develops, publishes, and implements the County's budgets and capital improvement plan
- Provides financial planning and analytical services to the County Administrator and Board of Supervisors
- Coordinates debt management, financial policies, and issuance of debt

### Purchasing

- Administers all bids and proposals for the County
- Administers the P-Card Program
- Issues purchase orders and standard contracts for services and supplies
- Ensures the County adheres to the Virginia Public Procurement Act

### Risk Management

- Secures insurance for all property, liability, and vehicles
- Monitors and negotiates the health insurance plan for County employees

### Records Management

- Retains and destroys public records in compliance with the Virginia Public Records Act

## Budget Summary

	FY2018 Actual	FY2019 Approved Budget	FY2019 Estimated Budget	FY2020 Adopted Budget	Change FY19 to FY 20	
<b>Costs</b>						
Personnel	\$802,693	\$809,252	\$838,200	\$945,351	\$136,099	16.82%
Operating	26,981	32,640	31,561	32,040	-600	-1.84%
<b>Local Tax Funding</b>	<b>\$829,674</b>	<b>\$841,892</b>	<b>\$869,761</b>	<b>\$977,391</b>	<b>\$135,499</b>	<b>16.09%</b>
<b>Full-Time Positions</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>8</b>	<b>1</b>	<b>14.29%</b>

## Goals/Objectives

- Maintain complete and accurate accounting records.
- Administer and control the operating and annual fiscal plans for the County.
- Continue participation in GFOA budget, CAFR, and PAFR award programs.
- Continue to inform/train 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.

## Service Levels

	FY2018 Actual	FY2019 Budget	FY2020 Plan
Bids and RFP's processed	7	7	10
Purchase Orders processed	191	150	150
Annual volume of Purchase Orders	\$7,741,037	\$7,000,000	\$7,000,000
Number of P-Card transactions	13,413	13,500	14,000
Annual volume of P-Card transactions	\$14,144,106	\$11,000,000	\$15,000,000
Number of A/P checks processed	1,659	1,800	1,500
Annual volume of A/P checks	\$35,544,034	\$20,000,000	\$15,000,000
Number of ACH payments processed	1,685	1,600	1,700
Annual volume of ACH payments	\$27,647,570	\$16,000,000	\$20,000,000

## FY 20 Total Budget

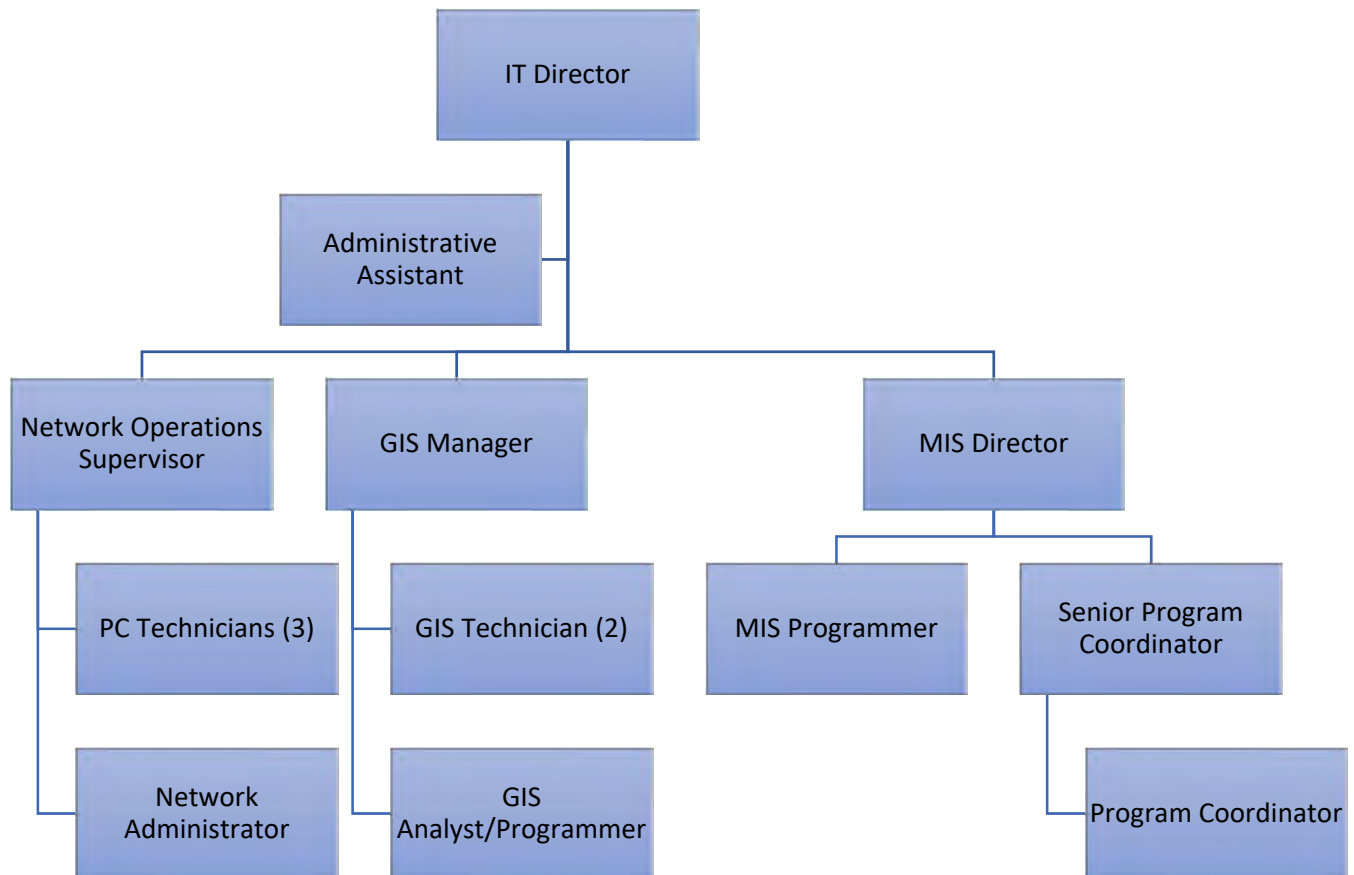
\$977,391

## Notable Changes

## Personnel

- Merit/COLA average of 3% provided in FY 2019
- Health insurance premium increase of 10%
- New position Purchasing Manager

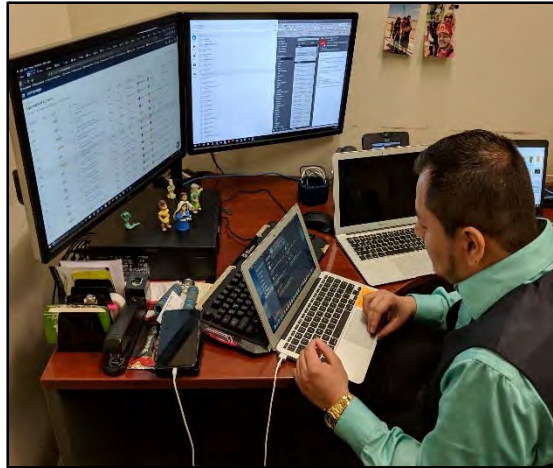
## Information Technologies and MIS



# Information Technologies

## Mission

To partner with County leadership and departments and the citizens to build a great community by safeguarding, accounting for, and promoting the most efficient use of County resources in a transparent, responsible, and accountable manner.



Since January 1, 2018, the IT Department has handled over 4,500 help desk tickets.

## What We Do

The Department of Information Technology ushered in the new security training platform this year to help educate the County staff on various security topics. The training will be provided yearly and covers topics like targeted phishing attacks, PCI compliance, ransomware, and social engineering red flags.

The Department also facilitated bringing on new products to help secure the County network and protect sensitive data.

### Managing the Data Network

- Information Technologies (IT) is responsible for 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 – County Administration Building (CAB), the Regional Jail, and the Public Safety Building
- IT governs the CAB site and oversees management, maintenance, and procurement at the two other 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 solutions
- Staff is responsible for the development and management of the County's website and county-wide staff Internet/Intranet access as well as custom application development
- 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

## Budget Summary

	FY2018 Actual	FY2019 Approved Budget	FY2019 Estimated Budget	FY2020 Adopted Budget	Change FY19 to FY 20	
<b>Costs</b>						
Personnel	\$867,884	\$912,200	\$916,764	\$1,020,144	\$107,944	11.83%
Operating	547,164	765,825	656,592	903,206	137,381	17.93%
Capital/Leases	107,790	270,794	363,056	107,794	-163,000	-60.19%
<b>Total</b>	<b>1,522,838</b>	<b>1,948,819</b>	<b>1,936,412</b>	<b>2,031,144</b>	<b>82,325</b>	<b>4.22%</b>
Fees	28,101	27,261	93,505	27,261	0	0.00%
<b>Local Tax Funding</b>	<b>\$1,494,737</b>	<b>\$1,921,558</b>	<b>\$1,842,907</b>	<b>\$2,003,883</b>	<b>\$82,325</b>	<b>4.28%</b>
<b>Full-Time Positions</b>	<b>10</b>	<b>10</b>	<b>11</b>	<b>11</b>	<b>1</b>	<b>10.00%</b>

## Goals/Objectives

- Focus on Cyber Resilience and Disaster Recovery Planning.
- Continue to establish strong regional relationships for partnerships and information sharing focusing on Cyber Security.
- Identify technology training needs for County staff.
- Establish Service Level Agreements (SLA) for Help Desk functions.
- Facilitate technology plans for the various County departments.

## Service Levels

	FY2018 Actual	FY2019 Budget	FY2020 Plan
Number of calls/tickets for service received (per year)	5,986	6,240	6,600
Number of personal computers maintained	956	986	1,018
Number of personal computers included on Refresh Program	56	82	65
Network Availability	98.9%	97.8%	99.8%
Number of address service requests per year	738	810	860
Website Hits	4,236,000	4,100,000	4,500,000

### FY 20 Total Budget

**\$2,031,144**

### Notable Changes

#### Personnel

- Merit/COLA average of 3% provided in FY 2019
- Health insurance premium increase of 10%
- New position GIS Technician approved mid-year FY 2019

#### Operating

- Additional funding needed for PC Refresh Program
- Contractual increases

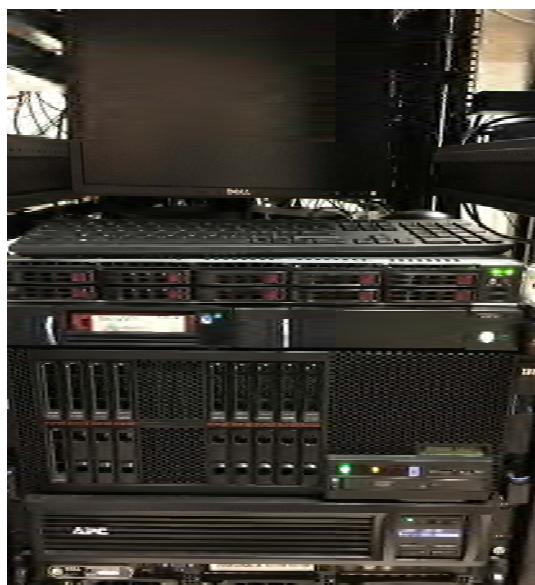
#### Capital

- 2<sup>nd</sup> year of IT Switch replacement moved to FY 2019 due to funding availability

# Management Information Systems

## Mission

Maintain the ISeries Power 8 server to run at peak efficiency for easy access to data for departments.



The current ISeries Power 8 resides in part of a rack in the server room. It has at least 100 times the disk space and memory as the original AS/400. The original AS/400 was installed in late 1989.

## What We Do

MIS is in the process of getting the EDA websites and the Winchester Regional Airport integrated into the main County website Content Management System. Consolidation of website systems equals less work/increased efficiency over maintaining multiple systems.

MIS is also working on implementing the Granicus Agenda system, which will marry the Board of Supervisors and Planning Commission meeting videos to the actual agenda/minutes documents, making content easier to find. This will also push the meeting videos live onto the internet so that they can be viewed via webstream.

Management Information Systems (MIS) is responsible for the County's I-Series computer system

- The MIS team provides custom application development in support of the County's enterprise resource planning (ERP) system
- The MIS team maintains the disaster recovery backup system at the Public Safety Building. The production system continuously updates the backup so it can be used as a fail over if needed
- Additional capabilities are now available utilizing more advanced equipment to support online processing

## Service Levels

	FY 2018 Actual	FY 2019 Budget	FY 20 Plan
Number of calls/tickets for service received (per year)	906	750	1,400
Number of AS400 projects completed	17	20	15

## Budget Summary

	FY2018 Actual	FY2019 Approved Budget	FY2019 Estimated Budget	FY2020 Adopted Budget	Change FY19 to FY 20	
<b>Costs</b>						
Personnel	\$497,982	\$500,299	\$514,812	\$521,489	\$21,190	4.23%
Operating	64,644	91,775	58,265	96,780	5,005	5.45%
Capital/Leases	12,683	24,700	24,612	24,700	0	0.00%
<b>Local Tax Funding</b>	<b>\$575,309</b>	<b>\$616,774</b>	<b>\$597,689</b>	<b>\$642,969</b>	<b>\$26,195</b>	<b>4.24%</b>
<b>Full-Time Positions</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>0</b>	<b>0.00%</b>

## Goals/Objectives

- Develop commercial portion of field appraisal and New Construction
- Implement email with attachment when sending out delinquent notices, if previously paid online.
- Implement new .Net application to process return checks/credit cards.
- Upgrade Mass Email program to Mail Merge.
- Streamline Affordable Care Act (ACA) process on AS/400 system.
- Implement .Net source code repository using Azure.
- Implement new .Net testing process.
- Tie-in Cable Channel Web Streaming/Agenda via Granicus software.
- Upgrade or replace Leightronix Nexus Broadcast Box to high definition.
- Redesign the County Intranet, possibly through SharePoint
- Integrate EDA website design into the Vision platform.
- Develop County Communications Strategy as part of the Communications Committee.
- Implement a source code version control system for all web-based in-house applications.
- Redesign the County Newsroom page on website.

## FY 20 Total Budget

**\$642,969**

## Notable Changes

### Personnel

- Merit/COLA average of 3% provided in FY 2019
- Health insurance premium increase of 10%

### Operating

- No notable changes



## Other

### Mission

To provide a department that funds regional agencies and non-categorical expenses. Regional agencies normally combine the resources of other localities and are typically funded on population basis. Non-categorical expenses are those expenses such as post-employment benefits to retirees.



Pictured: The Winchester-Frederick County Visitors Center – one of the agencies the County contributes to yearly.

### What We Do

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

### FY 20 Total Budget

**\$3,486,890**

#### Operating

- Additional funding needed for tourism due to increase in transient occupancy tax
- Additional funding needed for Children's Services Act Fund transfer

### Goals/Objectives

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

### Budget Summary

	FY2018 Actual	FY2019 Approved Budget	FY2019 Estimated Budget	FY2020 Adopted Budget	Change FY19 to FY 20	
<b>Costs</b>						
Operating	\$3,160,048	\$3,221,316	\$3,180,511	\$3,484,490	\$263,174	8.16%
Capital/Leases	495	2,400	450	2,400	0	0.00%
<b>Local Tax Funding</b>	<b>\$3,160,543</b>	<b>\$3,223,716</b>	<b>\$3,180,961</b>	<b>\$3,486,890</b>	<b>\$263,174</b>	<b>8.16%</b>
<b>Full-Time Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>

# Electoral Board

## Mission

To conduct and administer fair and impartial Elections for all Offices (Federal, State, Local) and all Referendum issues (State, Local) to be voted on by the registered voters of Frederick County.



An average election requires 180 Officers of Election to conduct.

## What We Do

The Electoral Board of Frederick County is governed according to Title 24.2, Chapter 3, of the Code of Virginia Election Laws.

- The three-member appointed Electoral Board supervises and coordinates plans for the election schedule of the year, i.e., November general election, town elections (every two years), and possible special and primary elections
- The Electoral Board appoints the election officers for the County, to serve in all elections held within the calendar 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, maintains custody of voting records, makes determinations on provisional ballots, supervises polling places, coordinates with local government and departments in selecting polling places, assists in redistricting, and assists in budgeting
- The Electoral Board appoints the General Registrar and determines the number of Deputy and Assistant Registrars needed

Frederick County continues to offer Curbside Voting on Election Day at all 21 Precinct Polling Places to any voter 65 years or older or physically disabled. The voter may request to be handed a printed ballot outside the Precinct Polling Place by an Officer of Election after being qualified with their valid photo ID. After the voter marks the printed ballot in the Officer's presence, but in a secret manner and obscuring their vote, they return their ballot to the Officer. The Officer shall immediately return to the Polling Place and deposit the ballot in the optical scan voting machine. The Officer will then return to the voter to tell them their ballot was accepted and give the voter their "I Voted" sticker.

## Budget Summary

	FY2018 Actual	FY2019 Approved Budget	FY2019 Estimated Budget	FY2020 Adopted Budget	Change FY19 to FY 20	
<b>Costs</b>						
Personnel	\$80,195	\$63,342	\$65,170	\$62,942	-\$400	-0.63%
Operating	36,840	65,574	42,136	79,802	14,228	21.69%
Capital/Leases	2,130	2,400	2,130	2,400	0	0.00%
<b>Total</b>	<b>119,165</b>	<b>131,316</b>	<b>109,436</b>	<b>145,144</b>	<b>13,828</b>	<b>10.53%</b>
Fees	0	5,000	4,548	0	-5,000	-100.00%
State/Federal	8,131	8,768	9,000	8,768	0	0.00%
<b>Local Tax Funding</b>	<b>\$111,034</b>	<b>\$117,548</b>	<b>\$95,888</b>	<b>\$136,376</b>	<b>\$18,828</b>	<b>16.01%</b>
<b>Full-Time Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>

## Goals/Objectives

- 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, Registrar's staff, Officers of Election, elected officials, and citizens on the election conduct and use of the Optical Scan voting systems required by State and HAVA legislation.
- Store, secure, and maintain the Optical Can voting systems and Electronic Poll Book (EPB) laptops.
- Educate and train Electoral Board, Registrar, Registrar's staff, and Officers of Election on the election conduct and use of EPB laptop computers.
- Continue to ensure fair and impartial elections within the County.
- Monitor and lobby for or against legislation affecting the electoral processes and accessibility.

## FY 20 Total Budget

**\$145,144**

## Notable Changes

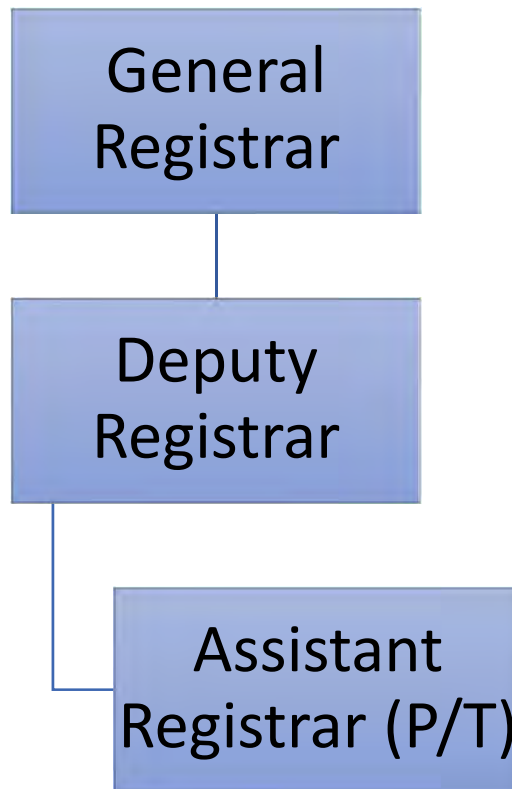
### Operating

- Contractual increases

## Service Levels

	FY2018 Actual	FY2019 Budget	FY2020 Plan
Number of elections held	2	2	3
Number of voting devices maintained	60	60	60
Number of registered voters	60,000	62,000	64,000
Voting age population	68,000	70,000	72,000

## General Registrar



# Registrar

## Mission

The Frederick County Voter Registration Office is entrusted to providing qualified citizens living in Frederick County the opportunity to vote in a courteous, professional, and non-partisan manner. We are dedicated to helping each citizen exercise their right to vote in an efficient and equitable fashion in accordance with election laws and the Constitution of the United States and the Commonwealth of Virginia.

Virginia citizens can now register to vote or update their current registrations on-line with the Virginia Department of Elections. Registered voters may also submit their absentee ballot applications on-line also with the Virginia Department of Elections. Both may be done at [www.elections.virginia.gov](http://www.elections.virginia.gov).



It takes over 180 days to prepare for an election.

## What We Do

The General Registrar's Office is the principal public location 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
- This office is responsible for all in-person absentee balloting and for issuing, processing, and properly accounting for all mailed absentee ballots
- The Registrar provides administrative support to the Electoral Board involving ballot printing, voting machine programming, coordinating all precinct polling places, year-round recruitment of officers of election and assists in training of officers of election

## Budget Summary

	FY2018 Actual	FY2019 Approved Budget	FY2019 Estimated Budget	FY2020 Adopted Budget	Change FY19 to FY 20	
<b>Costs</b>						
Personnel	\$168,662	\$182,912	\$178,368	\$196,343	\$13,431	7.34%
Operating	13,519	18,176	12,421	18,276	100	0.55%
Capital/Leases	2,130	2,400	1,500	2,400	0	0.00%
<b>Total</b>	<b>184,311</b>	<b>203,488</b>	<b>192,289</b>	<b>217,019</b>	<b>13,531</b>	<b>6.64%</b>
Fees	100	0	0	0	0	0.00%
State/Federal	39,327	39,149	39,406	39,149	0	0.00%
<b>Local Tax Funding</b>	<b>\$144,884</b>	<b>\$164,339</b>	<b>\$152,883</b>	<b>\$177,870</b>	<b>\$13,531</b>	<b>8.23%</b>
<b>Full-Time Positions</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>0</b>	<b>0.00%</b>

## Goals/Objectives

- 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 62,000.
- Conduct General, Special, and Primary Elections, as called.
- Continue education of Registrar, Deputy Registrar, Assistant Registrar, and Electoral Board in all voting matters and procedures.

## FY 20 Total Budget

\$217,019

## Notable Changes

## Personnel

- Merit/COLA average of 3% provided in FY 2019
- Health insurance premium increase of 10%

## Service Levels

	FY2018 Actual	FY2019 Budget	FY2020 Plan
Absentee voters voting by email	120	150	200
Absentee voters voting by postal mail	1,520	1,600	3,000
Absentee voters voting in person	1,320	1,600	3,000
Number of citizens added to voter rolls	6,000	7,000	8,000
Number of citizens removed from voter rolls	2,800	3,500	4,000
Number of transactions processed	8,000	9,000	10,000

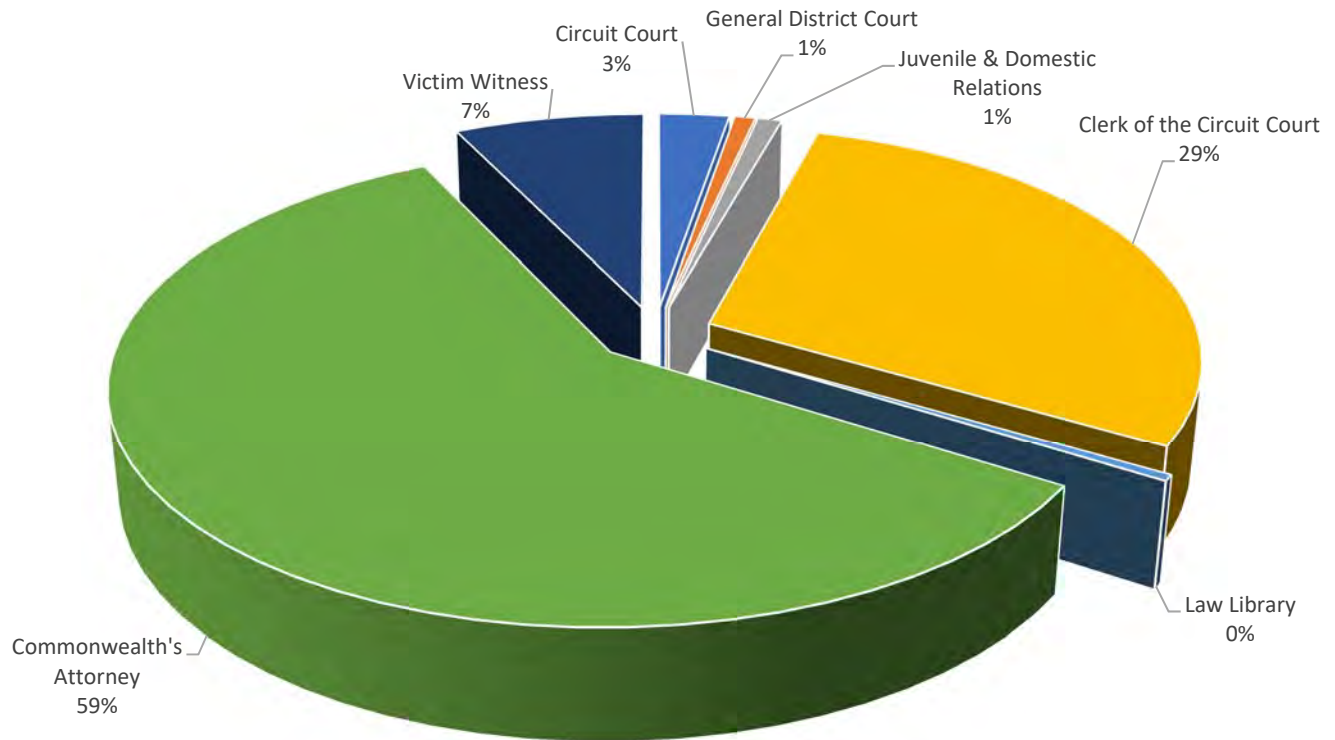


# Judicial Administration



Winchester-Frederick County Judicial Center  
Winchester, Virginia

## Judicial Administration



	2018 Actual	2019 Budget	2020 Adopted Budget	Increase/Decrease FY 2019 to FY 2020	
				Amount	%
Circuit Court	\$68,305	\$71,500	<b>\$79,500</b>	\$8,000	11.18%
General District Court	17,793	23,324	<b>23,424</b>	100	0.42%
Juvenile & Domestic Relations	20,763	25,358	<b>27,219</b>	1,861	7.33%
Clerk of the Circuit Court	740,663	813,194	<b>865,247</b>	52,053	6.40%
Law Library	12,374	12,000	<b>12,500</b>	500	4.16%
Commonwealth's Attorney	1,453,555	1,675,558	<b>1,751,847</b>	76,289	4.55%
Victim Witness	177,418	206,381	<b>214,901</b>	8,520	4.12%
<b>TOTAL EXPENDITURES</b>	<b>\$2,490,871</b>	<b>\$2,827,315</b>	<b>\$2,974,638</b>	<b>\$147,323</b>	<b>5.21%</b>



# Circuit Court

## Mission

To provide an effective, efficient, fair, and open forum for adjudication, under the law, of every sort of civil and criminal controversy that can be decided in the courts of Frederick County.



The Frederick County Circuit Court is located in the Joint Judicial Center, built in 1984.

## What We Do

- Frederick County is in the 26<sup>th</sup> Judicial Circuit of Virginia
- This Court of Record exercises both original and appellate jurisdiction in all criminal and civil cases
  - Circuit Courts have original jurisdiction over indictments for felonies and over “presentments, information, and indictments of misdemeanors” (Code of Virginia)
  - Cases appealed from this court are considered by the Supreme Court of Virginia

## Goals/Objectives

- Administer justice fairly, according to existing laws.
- Work on scanning all records back to 1745 (beginning of County) and make information remotely accessible.

## FY 20 Total Budget

**\$79,500**

## Notable Changes

### Operating

- Additional funding needed for increases in circuit court expenses

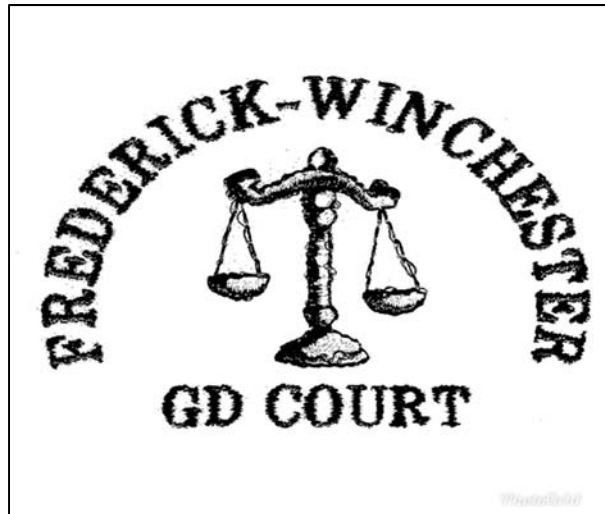
## Budget Summary

	FY2018 Actual	FY2019 Approved Budget	FY2019 Estimated Budget	FY2020 Adopted Budget	Change FY19 to FY 20	
<b>Costs</b>						
Operating	\$68,305	\$71,500	\$75,481	\$79,500	\$8,000	11.18%
Local Tax Funding	\$68,305	\$71,500	\$75,481	\$79,500	\$8,000	11.18%
<b>Full-Time Positions</b>	0	0	0	0	0	0.00%

# General District Court

## Mission

To assure that disputes are resolved justly, promptly, and economically through a court system unified in its structures and administration.



The General District Court is under the direction of the Office of the Executive Secretary for the Supreme Court of Virginia.

## What We Do

- Frederick County is in the 26<sup>th</sup> Judicial District of Virginia
- This Court has original jurisdiction over traffic infractions and misdemeanor cases for traffic and criminal divisions
- This Court holds preliminary hearings for felony cases and has jurisdiction over all civil cases where the amount of monies involved are \$25,000 and under
- Video conferencing is utilized between the courtroom, correctional facility, and magistrate's office, eliminating the transport of prisoners to the courtroom which has enhanced coordination between these offices

## Goals/Objectives

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

## FY 20 Total Budget

**\$23,424**

**No Notable Changes**

## Budget Summary

	FY2018 Actual	FY2019 Approved Budget	FY2019 Estimated Budget	FY2020 Adopted Budget	Change FY19 to FY 20	
<b>Costs</b>						
Personnel	\$7,296	\$8,619	\$8,215	\$8,619	\$0	0.00%
Operating	6,849	10,705	9,208	10,805	100	0.93%
Capital/Leases	3,648	4,000	3,228	4,000	0	0.00%
<b>Local Tax Funding</b>	<b>\$17,793</b>	<b>\$23,324</b>	<b>\$20,651</b>	<b>\$23,424</b>	<b>\$100</b>	<b>0.42%</b>
<b>Full-Time Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>

# Juvenile and Domestic Relations Court

## Mission

The judicial system provides a forum to ensure disputes are resolved in an impartial, timely, and efficient manner, preserving trust and confidence of the public through a system that is based on integrity and committed to excellence.



Within the 32 districts of the state, there are District Courts serving every city and county in Virginia.

## What We Do

- This 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 family is a paramount concern in the court's proceedings, as are safety of the community and the rights of victims

## Goals/Objectives

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

## FY 20 Total Budget

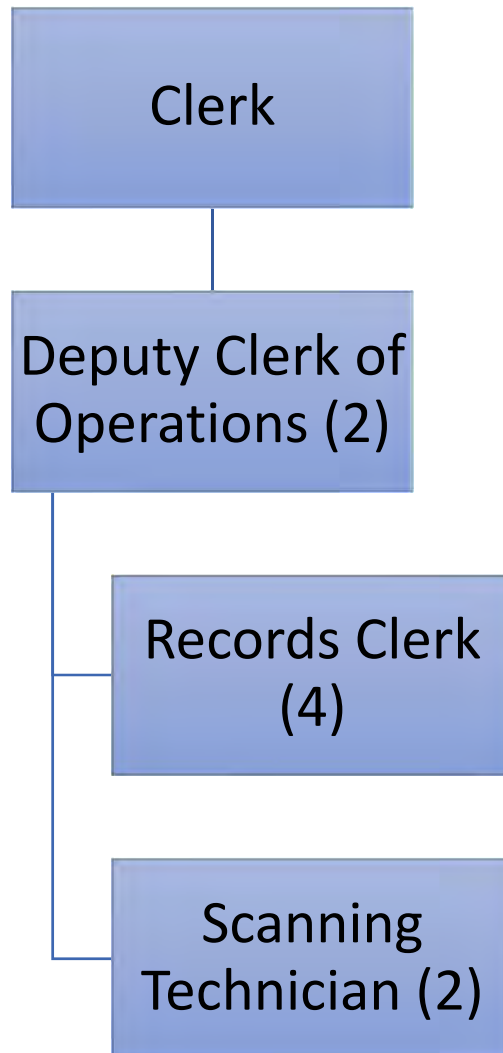
**\$27,219**

**No Notable Changes**

## Budget Summary

	FY2018 Actual	FY2019 Approved Budget	FY2019 Estimated Budget	FY2020 Adopted Budget	Change FY19 to FY 20	
<b>Costs</b>						
Personnel	\$2,434	\$3,770	\$4,419	\$3,770	\$0	0.00%
Operating	10,187	12,988	10,750	14,440	1,452	11.17%
Capital/Leases	8,142	8,600	5,759	9,009	409	4.75%
<b>Local Tax Funding</b>	<b>\$20,763</b>	<b>\$25,358</b>	<b>\$20,928</b>	<b>\$27,219</b>	<b>\$1,861</b>	<b>7.33%</b>
<b>Full-Time Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>

## Clerk of the Circuit Court

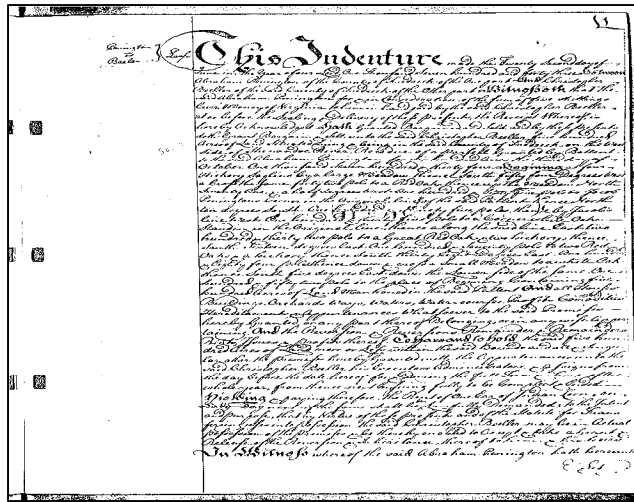


# Clerk of the Circuit Court

## Mission

To carry out a comprehensive list of statutory provisions that impose specific duties on the Clerk's Office, as well as to carry out the duties imposed by the Rules of the Supreme Court of Virginia as it relates to the Court side of the office and requirements of the locality. This office will provide effective access to the Court System through the use of technology and will continue the preservation of public records for the future, expedient, efficient, and friendly service to the public, including but not limited to attorneys at law, judges, and other agencies of the Commonwealth and the County of Frederick and citizens of Frederick County.

The Clerk's Office has undertaken the project of scanning all records back to 1743, the year Frederick County was formed. These records can be viewed and printed on public terminals located in the office or accessed online by subscribing to our Secured Remote Access Program.



The Frederick County Clerk's Office is responsible for the preservation of land records dating back to 1743.

## What We Do

### Custodian of Records

- 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 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

## Clerk of the Circuit Court

### Budget Summary

	FY2018 Actual	FY2019 Approved Budget	FY2019 Estimated Budget	FY2020 Adopted Budget	Change FY19 to FY 20	
<b>Costs</b>						
Personnel	\$693,683	\$743,215	\$700,080	\$792,716	\$49,501	6.66%
Operating	39,112	59,979	39,270	62,531	2,552	4.25%
Capital/Leases	7,868	10,000	6,876	10,000	0	0.00%
<b>Total</b>	<b>740,663</b>	<b>813,194</b>	<b>746,226</b>	<b>865,247</b>	<b>52,053</b>	<b>6.40%</b>
Fees	96,286	94,485	98,565	96,874	2,389	2.52%
State/Federal	460,601	485,933	472,116	507,608	21,675	4.46%
<b>Local Tax Funding</b>	<b>\$183,776</b>	<b>\$232,776</b>	<b>\$175,545</b>	<b>\$260,765</b>	<b>\$27,989</b>	<b>12.02%</b>
<b>Full-Time Positions</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>0</b>	<b>0.00%</b>

### Goals/Objectives

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

### FY 20 Total Budget

**\$865,247**

### Notable Changes

#### Personnel

- Merit/COLA average of 3% provided in FY 2019
- Health insurance premium increase of 10%

#### Operating

- Additional funding for expenses related to Technology Transfer Fund Grant through the Supreme Court of Virginia

### Service Levels

	FY2018 Actual	FY2019 Budget	FY2020 Plan
Number of jury summons issued (approx.)	480	850	500
Number of Wills Probated	429	450	500
Number of Probate documents indexed/scanned	4,290	2,400	4,500
Number of Concealed Handgun permits issued	1,902	1,800	2,000
Number of concluded and processed divorce cases	199	300	250
Number of court files provided for public inspection	14,300	4,500	19,000
Number of marriage licenses issued	499	465	500
Number of deed/deed of trust recordings	12,909	15,000	13,000
Number of fictitious business name applications filed	286	325	300
Number of civil court orders processed (approx.)	3,300	8,000	4,500
Number of criminal court orders processed (approx.)	11,000	20,000	20,000



# Law Library

## Mission

To provide free access to current legal and law-related information for research. This access is available to the general public, government agencies, members of the legal profession, and the judiciary.



The law library was created during FY 1971-72 and was part of the Commonwealth's Attorney Office budget.

## What We Do

- The Law Library is located on the 3<sup>rd</sup> floor of the Winchester-Frederick County Joint 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/Objectives

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

FY 20 Total Budget

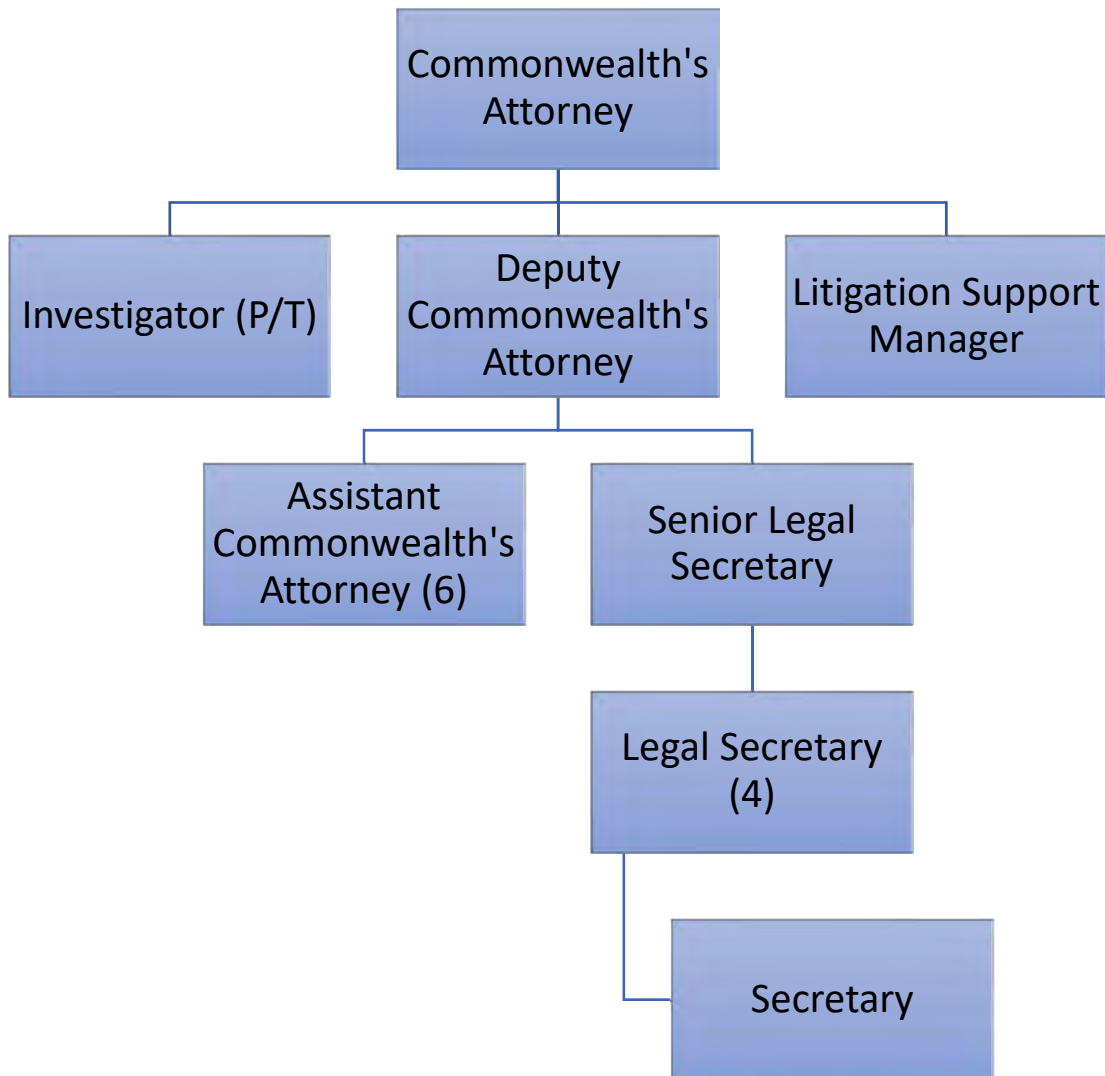
\$12,500

No Notable Changes

## Budget Summary

	FY2018 Actual	FY2019 Approved Budget	FY2019 Estimated Budget	FY2020 Adopted Budget	Change FY19 to FY 20	
<b>Costs</b>						
Operating	\$12,374	\$12,000	\$11,013	\$12,500	\$500	4.16%
<b>Total</b>	12,374	12,000	11,013	12,500	500	4.16%
Fees	12,374	12,000	11,013	12,500	500	4.16%
Local Tax Funding	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Full-Time Positions</b>	0	0	0	0	0	0.00%

## Commonwealth's Attorney





# Commonwealth's Attorney

## Mission

To protect the community through the ethical and diligent prosecution of criminal, juvenile, and traffic offenses. Each case prosecuted by this office will be handled in an efficient manner, while maintaining the highest standards of honesty, integrity, and fairness to everyone involved. "Equal Justice Under Law" shall be the touchstone of everything we do in fulfilling our mission.

The Frederick County Commonwealth's Attorney's Office is a leader in the field of digital evidence presentation in the courtroom setting. Not only does the use of this technology streamline the trial process, it also allows judges, juries, and the public to better understand the facts of a particular case. It has been our experience that a clear understanding of the physical evidence in a case leads to better and more just results for everyone involved in the criminal justice system.



McGruff the Crime Dog together with the Commonwealth's Attorney Ross Spicer and Deputy Commonwealth's Attorney Andrew Robbins at the 2018 National Night Out event.

Working together with our community partners, the Commonwealth's Attorney's Office engages in outreach programs designed to combat domestic violence, to educate young drivers about the dangers of drugged, drunk & distracted driving, and to help train and re-certify our local and state law enforcement officers in the latest criminal law & procedure.

## What We Do

- Duties of this office are mandated primarily by statute
- This office is empowered to prosecute all felony offenses that occur in Frederick County
  - Although the law does not specifically require it, this office also prosecutes misdemeanor violations of state law, traffic infractions, and certain violations of the Frederick County Code as a service to the community
  - The attorneys in this office appear daily on behalf of the citizens of Frederick County in the General District Court, the Juvenile & Domestic Relations Court, and the Frederick County Circuit Court
  - Criminal prosecution involves legal research, technical writing, victim and witness interviews, trial preparation, and litigation support
  - The Commonwealth's Attorney is responsible for the initial stages of appellate review in criminal cases prosecuted by this office
  - The Commonwealth's Attorney is further tasked with certain civil litigation duties, which include asset forfeitures, restoration of firearm rights to convicted felons and other prohibited persons, and the restoration of driving privileges

## Budget Summary

	FY2018 Actual	FY2019 Approved Budget	FY2019 Estimated Budget	FY2020 Adopted Budget	Change FY19 to FY 20	
<b>Costs</b>						
Personnel	\$1,357,265	\$1,593,158	\$1,587,252	\$1,669,447	\$76,289	4.78%
Operating	59,226	76,600	75,937	76,600	0	0.00%
Capital/Leases	37,064	5,800	5,376	5,800	0	0.00%
<b>Total</b>	<b>1,453,555</b>	<b>1,675,558</b>	<b>1,668,565</b>	<b>1,751,847</b>	<b>76,289</b>	<b>4.55%</b>
State/Federal	555,709	551,439	563,185	555,487	4,048	0.73%
<b>Local Tax Funding</b>	<b>\$897,846</b>	<b>\$1,124,119</b>	<b>\$1,105,380</b>	<b>\$1,196,360</b>	<b>\$72,241</b>	<b>6.42%</b>
<b>Full-Time Positions</b>	<b>13</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>0</b>	<b>0.00%</b>

## Goals/Objectives

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

## FY 20 Total Budget

**\$1,751,847**

## Notable Changes

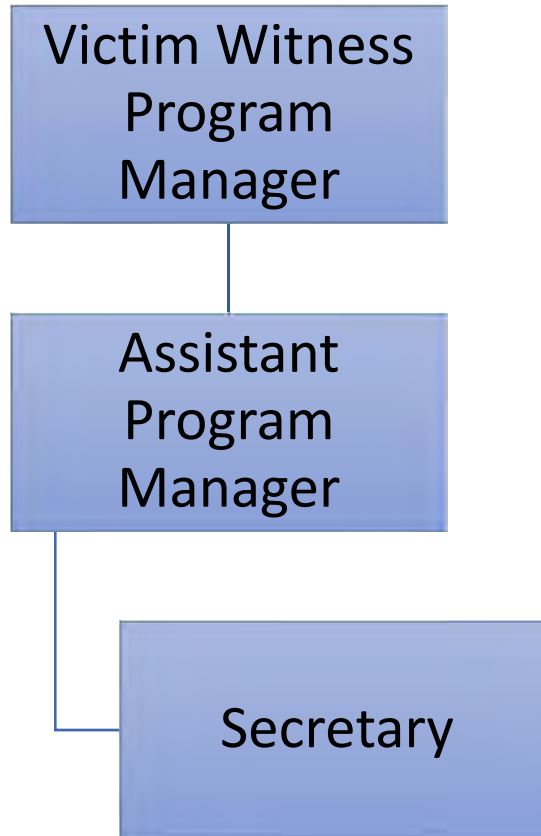
## Personnel

- Merit/COLA average of 3% provided in FY 2019
- Health insurance premium increase of 10%

## Service Levels

	FY2018 Actual	FY2019 Budget	FY2020 Plan
Caseload Circuit Court	4,063	3,800	5,000
Caseload General District Court	18,136	18,000	18,250
Caseload Juvenile & Domestic Relations Court	2,667	2,750	2,750
FY 2018 Actuals are based on calendar year			

## Victim/Witness Program



# Victim/Witness Program

## Mission

The Frederick County Victim/Witness Assistance Program is designed to ensure that victims and witnesses of criminal offenses will receive fair and compassionate treatment throughout the judicial process.



The fire burning is for the flame of energy and passion for our victims and witnesses, the purple in the “V” is for the domestic violence victims and the teal in the “W” is for sexual assault victims. Altogether it stands for “VW” (Victim Witness) and together we will support and fight to end domestic violence and sexual assault.

## What We Do

- Criminal Justice Process
- Victims’ Rights
- Referrals
- Victims Compensation
- Forensic Exams
- Employee Intercession
- Crisis Intervention
- Financial Assistance
- Notification
- Victim Impact Statement
- Restitution
- Protective Order
- Prosecution Interviews
- Confidentiality
- Escort
- Parole
- Closed Preliminary Hearing
- Interpreter Services

- The 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 Virginia Criminal Injuries Compensation Fund
  - This office is the liaison between the Commonwealth’s Attorney’s Office and victims/witnesses of crime
  - This Program also provides service to the Juvenile & Domestic Relations, 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

## Victim/Witness Program

### Budget Summary

	FY2018 Actual	FY2019 Approved Budget	FY2019 Estimated Budget	FY2020 Adopted Budget	Change FY19 to FY 20	
<b>Costs</b>						
Personnel	\$163,188	\$195,428	\$170,556	\$203,166	\$7,738	3.95%
Operating	14,230	10,953	5,948	11,735	782	7.13%
<b>Total</b>	177,418	206,381	176,504	214,901	8,520	4.12%
State/Federal	151,689	203,403	158,854	207,471	4,068	2.00%
Local Tax Funding	\$25,729	\$2,978	\$17,650	\$7,430	\$4,452	149.49%
<b>Full-Time Positions</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>0</b>	<b>0.00%</b>

### Goals/Objectives

- 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's Attorney's Office and victims/witnesses.

### Service Levels

	FY2018 Actual	FY2019 Budget	FY2020 Plan
New cases opened/number of protective orders generated	2,303	2,507	2,550
Direct Service Victims Serviced	1,446	1,400	1,400
Generic Service Victims Serviced	2,042	2,100	2,100

### FY 20 Total Budget

**\$214,901**

### Notable Changes

#### Personnel

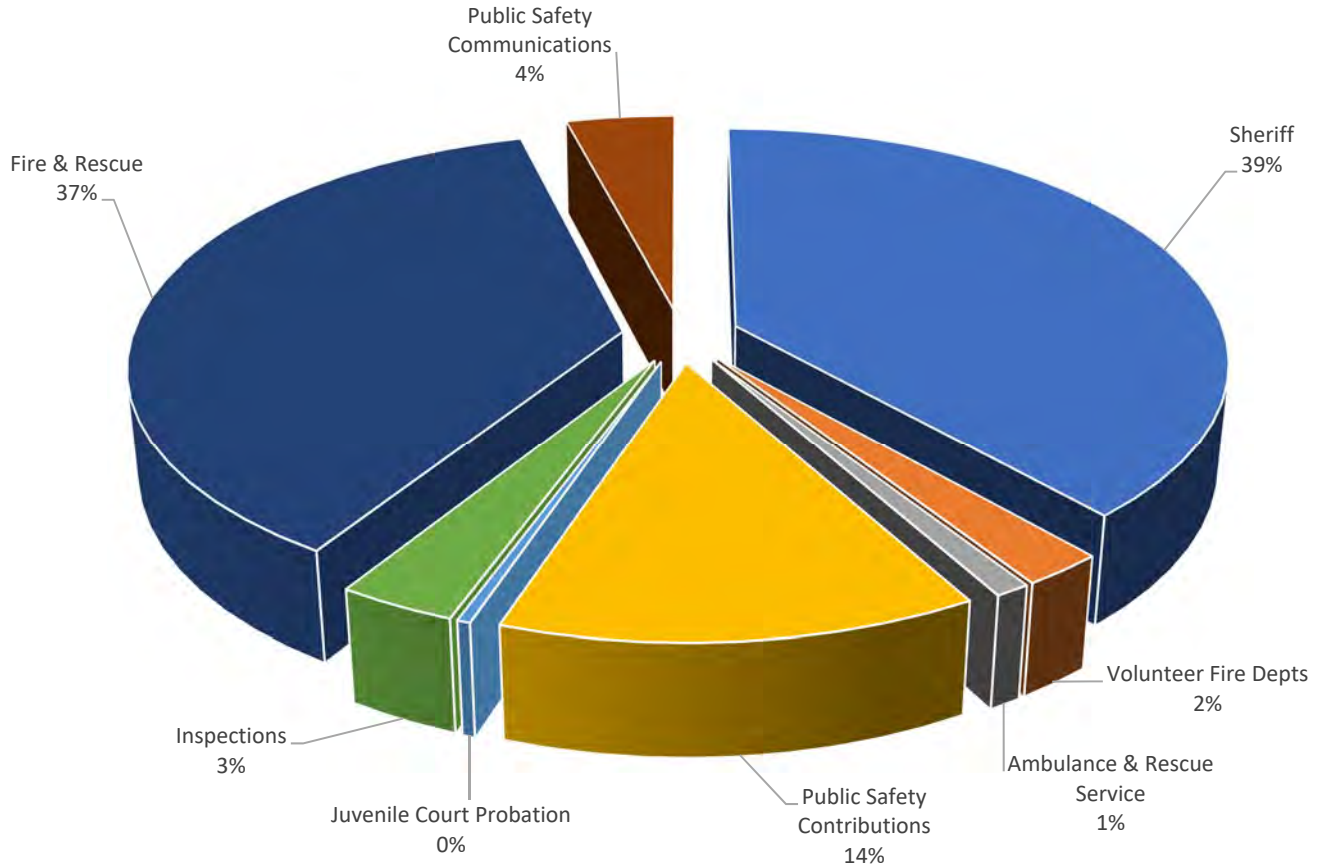
- Merit/COLA average of 3% provided in FY 2019
- Health insurance premium increase of 10%

# Public Safety



Frederick County Public Safety Center  
Winchester, Virginia  
Opened 2007

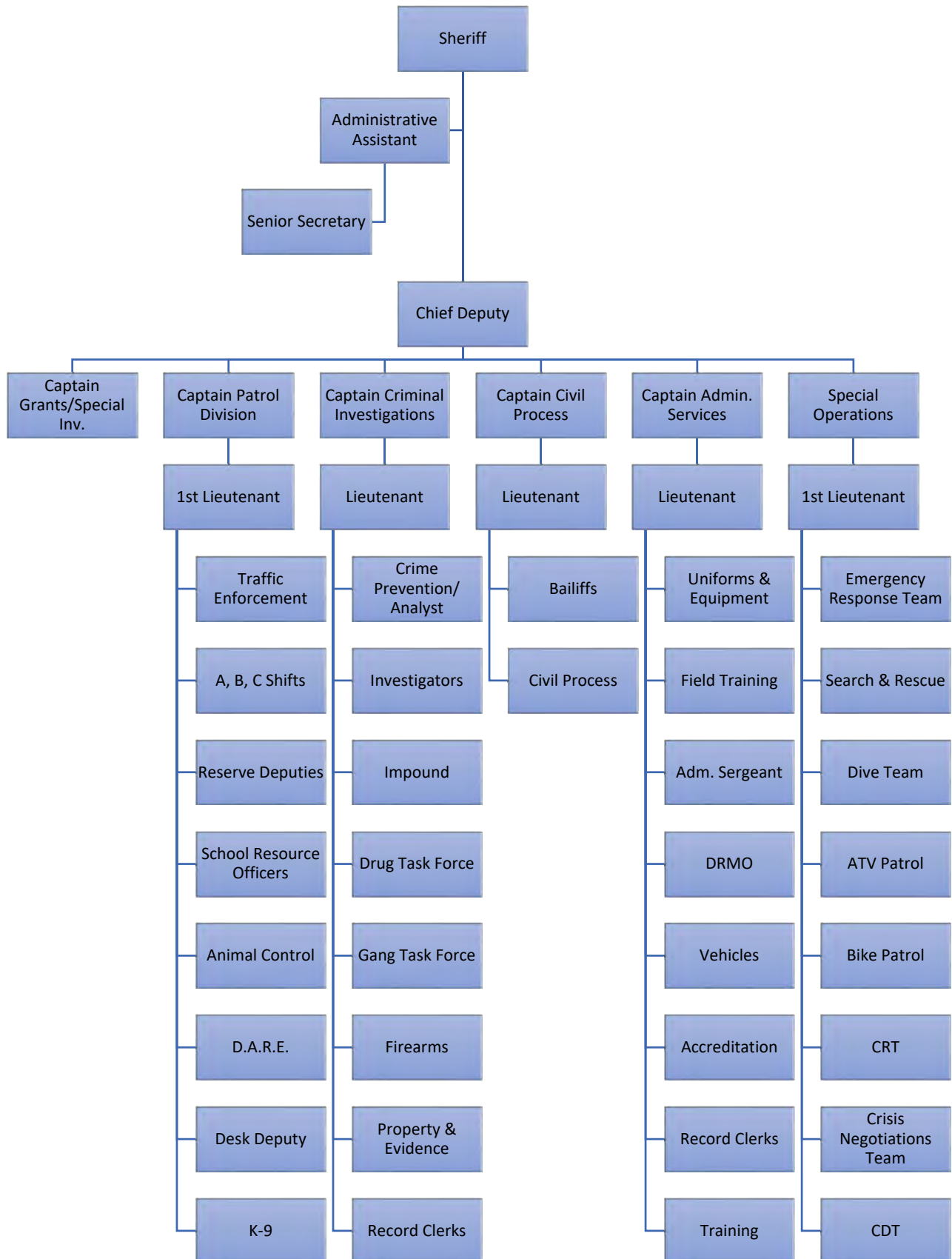
## Public Safety



	2018 Actual	2019 Budget	2020 Adopted Budget	Increase/Decrease FY 2019 to FY 2020	
				Amount	%
Sheriff	\$14,150,155	\$13,774,648	<b>\$15,860,951</b>	\$2,086,303	15.15%
Volunteer Fire Departments	1,201,534	958,319	<b>958,319</b>	0	0.00%
Ambulance & Rescue Service	400,462	406,412	<b>409,868</b>	3,456	8.50%
Public Safety Contributions	5,667,459	5,540,423	<b>5,511,011</b>	-29,412	-0.53%
Juvenile Court Probation	113,428	157,675	<b>155,457</b>	-2,218	-1.41%
Inspections	1,238,158	1,305,891	<b>1,376,895</b>	71,004	5.44%
Fire and Rescue	13,899,449	13,790,735	<b>15,216,471</b>	1,425,736	10.34%
Public Safety Communications	2,126,455	1,521,061	<b>1,695,774</b>	174,713	11.49%
<b>TOTAL EXPENDITURES</b>	<b>\$38,797,100</b>	<b>\$37,455,164</b>	<b>\$41,184,746</b>	<b>\$3,729,582</b>	<b>9.95%</b>



# Sheriff





# Sheriff

## Mission

To provide fair and unbiased law enforcement services to the public, while respecting the individual's constitutional rights.

The Frederick County Sheriff's Office is constantly looking for ways to protect our personnel and increase our efficiency. We are currently working with Frederick County Communications and outside experts to advance our radio system to eliminate dead spots and areas where there is no radio service in Frederick County. This is being done to better serve our citizens and increase the safety and security of our personnel while responding to calls for service.



Kick Off Event for "Tribute Tuesday" which brings law enforcement and students together to get a better understanding of each other's contributions to the community. This program allows law enforcement personnel to show the students what we do every day.

## What We Do

### Patrol Division

- Patrols the streets and highways for traffic violations
- Handles initial investigation of criminal complaints
- Each shift is responsible for business checks, serving warrants, responding to alarms, handling Detention Orders and Protective Orders, and preparing cases and presenting evidence in court
- The Traffic Unit handles special traffic complaints reported to the Sheriff's Office and coordinates special details such as DUI and seatbelt safety checkpoints
- The number of traffic complaints, accident investigations, and citations issued continues to increase as the community grows

### Investigative Division

- Handles all major felony cases and the more serious and violent misdemeanor cases, in addition to special investigations into drug, gangs, child pornography, child sexual abuse, child physical abuse, white collar crime, computer crimes, and fraud

### Court Security/Civil Process

- Responsible for providing security for the Frederick County court rooms
- Serves all civil papers within Frederick County and handling prisoner extraditions and prisoner transports

### Administrative Division

- Maintains the Sheriff's Office accreditation, vehicles, uniforms, equipment, and training

### Special Operations Division

- Responsible for all emergency teams and K-9 patrol

## Budget Summary

	FY2018 Actual	FY2019 Approved Budget	FY2019 Estimated Budget	FY2020 Adopted Budget	Change FY19 to FY 20	
<b>Costs</b>						
Personnel	\$11,831,143	\$12,214,039	\$12,430,752	\$13,505,250	\$1,291,211	10.57%
Operating	1,638,354	1,521,180	1,411,181	2,029,681	508,501	33.42%
Capital/Leases	680,658	39,429	851,163	326,020	286,591	726.85%
<b>Total</b>	<b>14,150,155</b>	<b>13,774,648</b>	<b>14,693,396</b>	<b>15,860,951</b>	<b>2,087,303</b>	<b>15.15%</b>
Fees	583,301	417,674	546,488	521,000	103,326	24.73%
State/Federal	2,729,696	2,599,574	2,836,765	2,720,540	120,966	4.65%
<b>Local Tax Funding</b>	<b>\$10,837,158</b>	<b>\$10,757,400</b>	<b>\$11,310,143</b>	<b>\$12,620,411</b>	<b>\$1,863,011</b>	<b>17.31%</b>
<b>Full-Time Positions</b>	<b>143.5</b>	<b>144.5</b>	<b>144.5</b>	<b>153.5</b>	<b>9</b>	<b>6.25%</b>

## Goals/Objectives

- Provide Frederick County citizens the best services possible by providing community relations through deputies performing a variety of duties, to include Sheriff's Youth Camp, the DARE Program, Neighborhood Watch meetings, Project Lifesaver, VIN Etching, Elder Assistance Programs, Child Fingerprinting, annual Citizen's Academy, and youth Cadet Program.
- Continue to upgrade law enforcement equipment with more modern equipment such as TASERS, Less Than Lethal Weapons, and other alternatives to deadly force while keeping the safety of our personnel and the public as a #1 priority.
- Continue working relationships with outside agencies that request our services.
- Continue efforts to recruit and hire quality personnel.
- Continue to maintain the Virginia Law Enforcement Accreditation Standards.
- Provide School Resource Officers (SRO) for as many schools as possible.
- Continue to train and utilize K-9's and Bloodhounds for search and rescue and fugitive location.
- Prepare, train, and equip personnel for issues involving civil disturbances.

## Service Levels

	FY2018 Actual	FY2019 Budget	FY2020 Plan
Law Enforcement Calls for Service	74,751	66,023	66,737
# of Warrants Served	7,880	6,742	7,222
# of Criminal Arrests	3,432	3,175	3,065
# of Citations Issued	6,201	7,067	6,895
# of Cases Reported	6,437	6,191	6,112
# of Civil Papers Served	15,821	16,881	15,803
# of Extraditions/Transports	618	547	632

## FY 20 Total Budget

**\$15,860,951**

## Notable Changes

### Personnel

- Merit/COLA average of 3% provided in FY 2019
- Health insurance premium increase of 10%
- New Positions 9 School Resource Officers

### Operating

- Additional funding for equipment needed for new positions
- Contractual increases
- Gasoline increases

### Capital

- Additional funding for vehicles needed for new positions

# Volunteer Fire Departments

## Mission

The Volunteer Fire & Rescue Association is dedicated to the service of volunteer fire and rescue members and the volunteer companies of Frederick County and strives to create enthusiasm among the member companies and promote a general interest and knowledge of fire and rescue volunteer services to the citizens of Frederick County.



New volunteer Fire and Rescue members participate in a live fire training exercise in order to earn Firefighter certification.

## What We Do

- Provide contributions to the eleven volunteer fire companies which serve Frederick County
  - This 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

## Goals/Objectives

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

**FY 20 Total Budget**

**\$958,319**

**No Notable Changes**

## Budget Summary

	FY2018 Actual	FY2019 Approved Budget	FY2019 Estimated Budget	FY2020 Adopted Budget	Change FY19 to FY 20	
<b>Costs</b>						
Personnel	\$90,236	\$93,900	\$93,896	\$93,900	\$0	0.00%
Operating	1,111,298	864,419	1,034,167	864,419	0	0.00%
<b>Total</b>	1,201,534	958,319	1,128,063	958,319	0	0.00%
State/Federal	251,441	240,000	260,328	240,000	0	0.00%
<b>Local Tax Funding</b>	\$950,093	\$718,319	\$867,735	\$718,319	\$0	0.00%
<b>Full-Time Positions</b>	0	0	0	0	0	0.00%

# Ambulance and Rescue Service

## Mission

The Volunteer Fire & Rescue Association is dedicated to the service of volunteer fire and rescue members and the volunteer companies of Frederick County and strives to create enthusiasm among the member companies and promote a general interest and knowledge of fire and rescue volunteer services to the citizens of Frederick County.



Volunteers meet Aircare to transport a critically injured patient to the trauma center.

## What We Do

- Provide contributions to the eleven rescue squads which serve Frederick County
- This contribution is used by the rescue squad to support their mission of providing emergency medical services to the residents of their service area
- Each squad company provides an annual financial statement to the County as evidence of expenses incurred

## Goals/Objectives

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

FY 20 Total Budget

\$409,868

No Notable Changes

## Budget Summary

	FY2018 Actual	FY2019 Approved Budget	FY2019 Estimated Budget	FY2020 Adopted Budget	Change FY19 to FY 20	
<b>Costs</b>						
Operating	\$400,462	\$406,412	\$409,868	\$409,868	\$3,456	0.85%
<b>Total</b>	400,462	406,412	409,868	409,868	3,456	0.85%
State/Federal	85,262	85,262	88,718	88,718	3,456	4.05%
<b>Local Tax Funding</b>	\$315,200	\$321,150	\$321,150	\$321,150	\$0	0.00%
<b>Full-Time Positions</b>	0	0	0	0	0	0.00%

# Public Safety Contributions

## Mission

To provide correctional and court services in the support of the criminal justice systems for adult and juvenile detention. These services for both facilities are regional with different jurisdictions sharing in each facility.



Pictured is the Regional Jail Complex. From bottom to top: Juvenile Detention Center, main jail facility, Community Corrections, and the Animal Shelter is the smaller building at the top.

## What We Do

- This function contains the Frederick County 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

## FY 20 Total Budget

**\$5,511,011**

## Notable Changes

### Operating

- Reduction in adult detention center contribution due to lower County inmate population and larger draw from Jail fund balance

## Goals/Objectives

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

## Budget Summary

	FY2018 Actual	FY2019 Approved Budget	FY2019 Estimated Budget	FY2020 Adopted Budget	Change FY19 to FY 20	
<b>Costs</b>						
Operating	\$5,667,459	\$5,540,423	\$5,540,423	\$5,511,011	-\$29,412	-0.53%
Local Tax Funding	\$5,667,459	\$5,540,423	\$5,540,423	\$5,511,011	-\$29,412	-0.53%
<b>Full-Time Positions</b>	0	0	0	0	0	0.00%

## **Juvenile Court Probation**

**Post Dispositional  
Monitor Case  
Manager**

**Intervention  
Officer**



# Juvenile Court Probation

## Mission

The Virginia Department of Juvenile Justice (DJJ) protects the public by preparing court-involved youth to be successful citizens.



The DJJ  
Transformation:  
Reduce, Reform,  
Replace

Over the last several years, the Department has undertaken a rigorous self-analysis to make sure that we are using taxpayer resources effectively and getting the outcomes we want for the youth, families and communities we serve. The transformation efforts break down into three core initiatives: 1) Safety **Reduce** the use of the large and aging juvenile correctional facilities; 2) **Reform** correctional and treatment practices within the facilities and with youth returning to communities; and 3) Develop a plan to ultimately **Replace** DJJ's two facilities with smaller, regional, treatment oriented juvenile correctional centers and a statewide continuum of local alternative placements and evidence-based services.

## What We Do

- The Court Probation Unit 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
    - This office provides supervision of those youth who are under terms and conditions of release pending adjudication, probation and parole supervision, and case manages those youth committed to the Department of Juvenile Justice (DJJ) or residentially placed
    - Parole services are assigned to offenders during their commitment to the DJJ and aid in their transition back into the community upon their release
    - The Court Probation Unit also provides Intensive Probation Supervision to higher risk probationers/parolees to enhance monitoring, compliance, and promote public safety
    - This office is funded by the Virginia Juvenile Community Crime Control Act (VJCCCA) and is fiscally managed by Frederick County

## Juvenile Court Probation

### Budget Summary

	FY2018 Actual	FY2019 Approved Budget	FY2019 Estimated Budget	FY2020 Adopted Budget	Change FY19 to FY 20	
<b>Costs</b>						
Personnel	\$10,404	\$115,530	\$58,092	\$113,312	-\$2,218	-1.91%
Operating	103,024	42,145	94,290	42,145	0	0.00%
<b>Total</b>	113,428	157,675	152,382	155,457	-2,218	-1.40%
State/Federal	113,428	128,358	128,358	128,358	0	0.00%
Local Tax Funding	\$0	\$29,317	\$24,024	\$27,099	-\$2,218	-7.56%
<b>Full-Time Positions</b>	<b>2</b>	<b>2</b>	<b>1</b>	<b>2</b>	<b>0</b>	<b>0.00%</b>

### Goals/Objectives

- Provide community protection, develop competency, and hold youth accountable.
- Supervise clients referred for services and monitor compliance with court orders.
- Effectuate behavioral change through interventions to include the use of individual, group, and family counseling.
- 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.
- Protect the community via confinement of those individuals determined to be a threat to public safety.
- Collaborate with community partners to develop programs and resources designed to better meet the needs of the client and the community served.

### FY 20 Total Budget

**\$155,457**

### Notable Changes

#### Personnel

- Health insurance premium increase of 10%

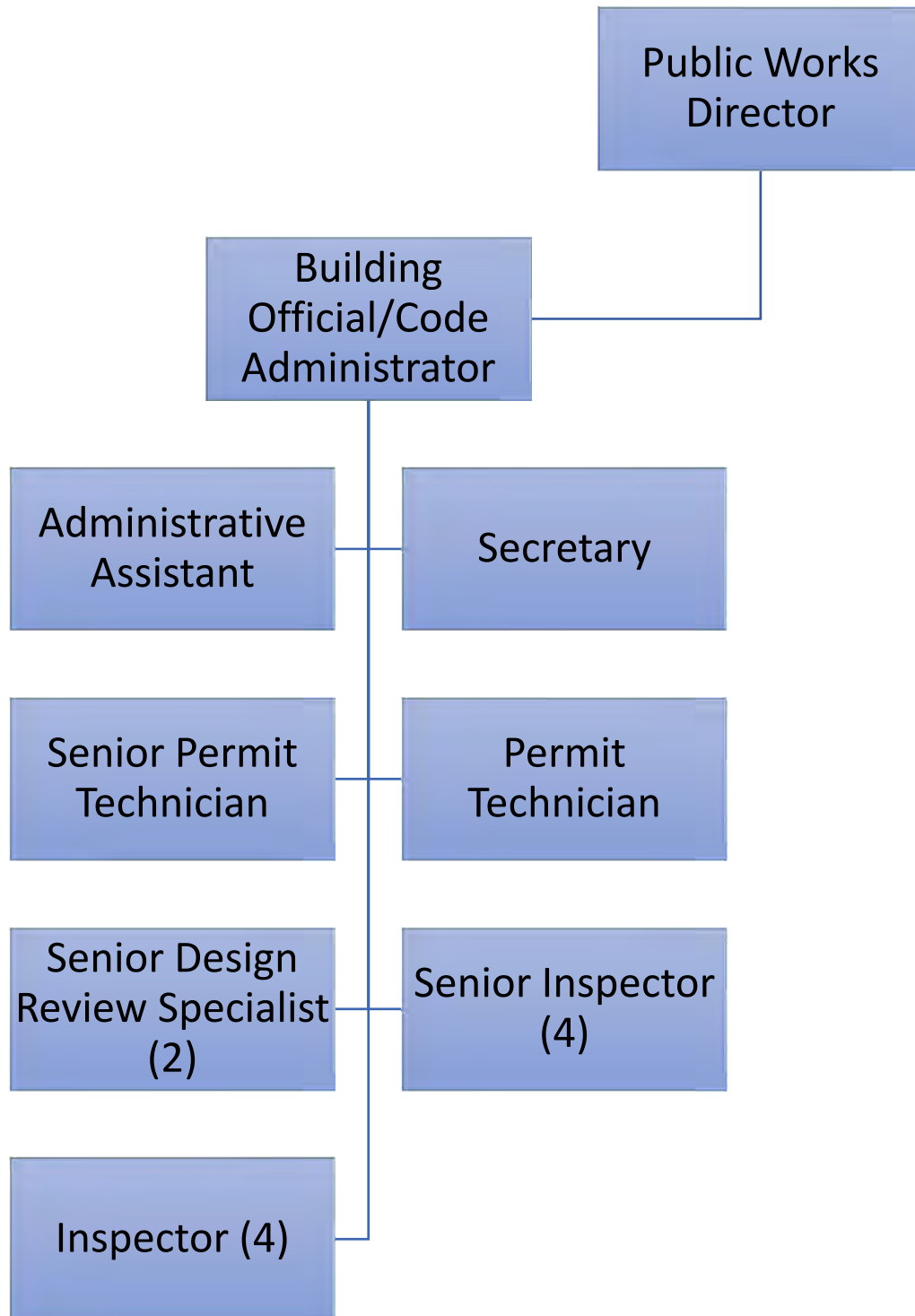
### Service Levels

	FY2018 Actual	FY2019 Budget	FY2020 Plan
Juvenile Intake Cases*	1,807	1,800	1,800
New Probation Cases*	83	80	80

\*Includes Warren County and the City of Winchester



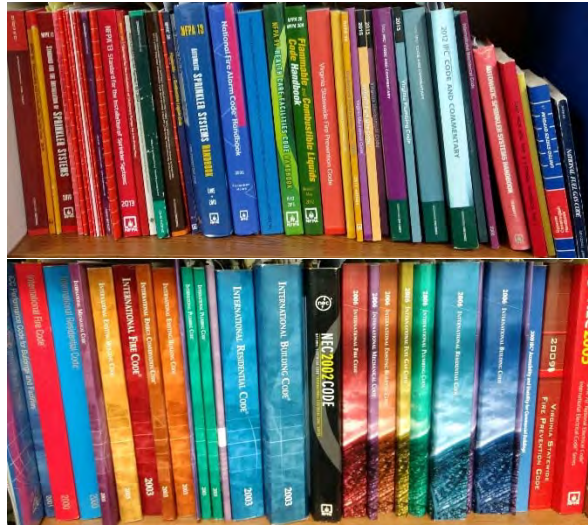
## Inspections



# Inspections

## Mission

To protect the health, safety, and welfare of the general public by assuring that all buildings, structures, and related equipment are constructed, installed, and maintained in compliance with the standards contained within the Virginia Uniform Statewide Building Code.



The Virginia Statewide Building Code was first adopted in 1973. The 2015 Virginia Code edition is the 15<sup>th</sup> edition. Each edition of the code is still enforced through the Virginia Property Maintenance Code.

## What We Do

The Frederick County Inspections Department consisting of a staff of 15, issued 6,789 permits and conducted 17,995 individual inspections for the 2017-2018 fiscal year.

Records, excluding commercial plans, are scanned and stored digitally.

Residential building construction require one single set of building plans. The Inspections Department does not keep a paper copy. Residential building plans are digitally scanned and stored.

This department is progressively moving toward acceptance of digital plans for permitting and review.

- The primary function of this office is to administer provisions of the State Building and Local Land Development Codes
  - This office currently provides inspections for residential, commercial, and industrial in the fields of general building, plumbing, mechanical, and electrical
  - This office also enforces the provisions of the Virginia Property Maintenance Code and the Virginia Rehabilitation Code on existing structures
  - The Inspections Department is responsible for maintaining and tracking permits issued for all new construction, alterations, additions, repairs, and demolitions
  - Staff is on call 24/7 to respond in the event of an emergency to evaluate existing structures which have been subject to physical damage
  - This department is an active member of the Virginia Building Code Officials Association

## Budget Summary

	FY2018 Actual	FY2019 Approved Budget	FY2019 Estimated Budget	FY2020 Adopted Budget	Change FY19 to FY 20	
<b>Costs</b>						
Personnel	\$1,156,532	\$1,231,467	\$1,249,008	\$1,296,525	\$65,058	5.28%
Operating	51,378	71,544	44,389	77,490	5,946	8.31%
Capital/Leases	30,248	2,880	58,127	2,880	0	0.00%
<b>Total</b>	<b>1,238,158</b>	<b>1,305,891</b>	<b>1,351,524</b>	<b>1,376,895</b>	<b>71,004</b>	<b>5.43%</b>
Fees	1,238,158	1,305,891	1,351,524	1,376,895	71,004	5.43%
<b>Local Tax Funding</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>
<b>Full-Time Positions</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>0</b>	<b>0.00%</b>

## Goals/Objectives

- Inform contractors and the public of 2015 Virginia Construction Code changes.
- Work with Region III of the Virginia Building and Code Officials Association to conduct local training courses related to the Virginia Construction Code.
- Utilize part-time assistance with current staff to maintain work schedule with efficient response to inspections and permit issuance.
- Continue to cross-train office staff to make the permitting process more efficient and to provide excellent customer service.
- Work to improve customer service by providing alternative payment methods to customers.

## FY 20 Total Budget

**\$1,376,895**

## Notable Changes

### Personnel

- Merit/COLA average of 3% provided in FY 2019
- Health insurance premium increase of 10%

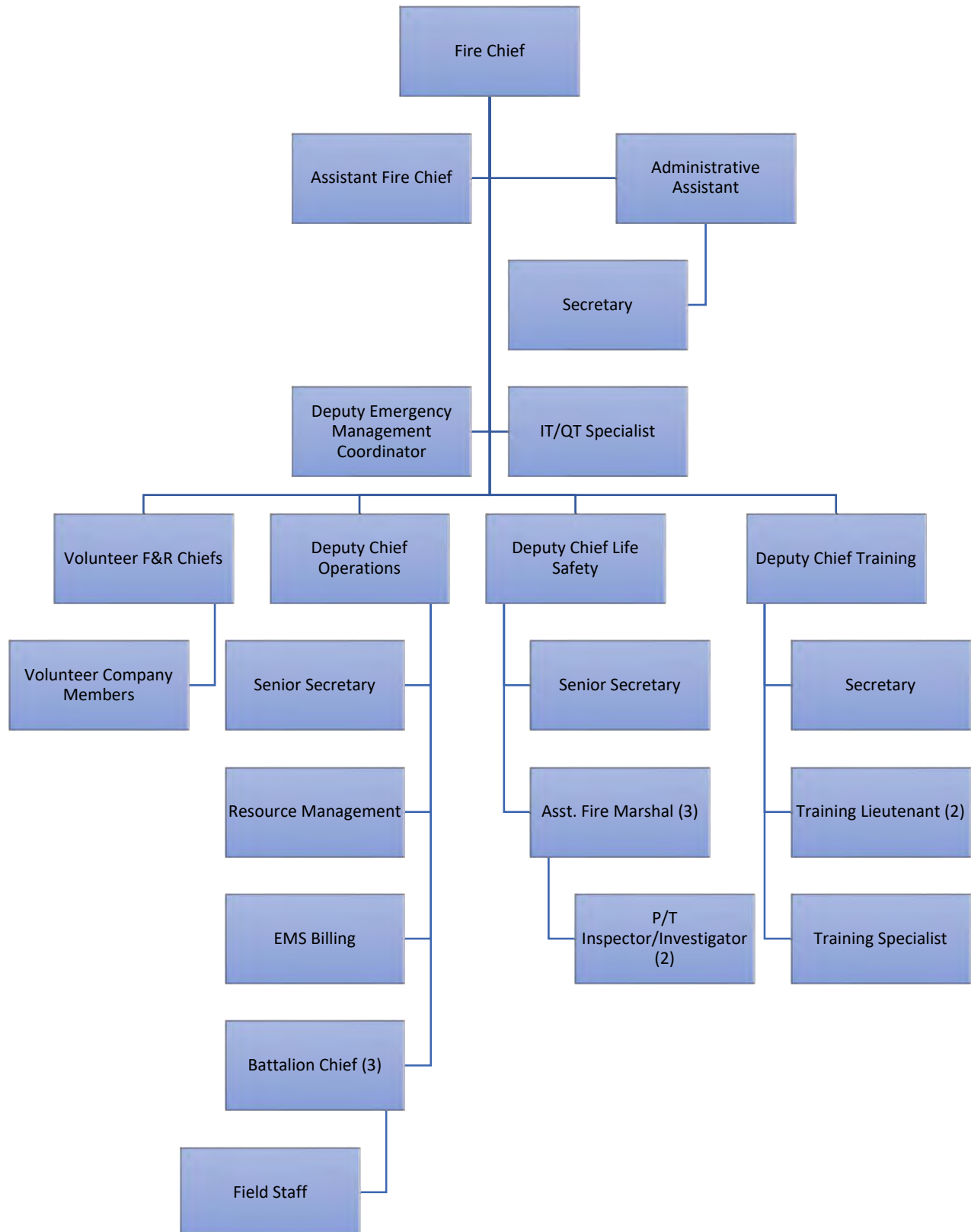
### Operating

- Additional funding for a replacement scanner/printer

## Service Levels

	FY2018 Actual	FY2019 Budget	FY2020 Plan
Number of inspections performed	17,995	18,500	18,190
Number of building/zoning related permits issued	6,789	6,900	6,800
Number of failed inspections	4,694	4,700	4,632
Number of code-related FOIA inquiries	274	225	241
Number of code-related Property Maintenance and complaints received	179	150	160
Number of plans submitted for review	2,134	2,300	2,277

# Fire and Rescue



# Fire and Rescue

## Mission

Frederick County Fire and Rescue is dedicated to providing quality and cost-effective services that protect our citizens, their property, and our environment from the effects of fire, medical emergencies, technological hazards, and man-made or natural disasters which pose a threat to our community.



The Department recognizes that prevention is the best protection against fire and life safety issues. Through different events, we strive to educate the community about how to create and maintain a fire safe lifestyle, reducing the chance for accidental fire and life emergencies. We offer numerous programs to the community, all of which are free.

## What We Do

- All Hazards Emergency Response (fire, Emergency Medical Service, Rescue, Haz-Mat, Special Services)
- Emergency Management/Community Preparedness
- Training and Education (Department/County Personnel, and General Public)
- Fire and Injury Prevention through building and fire protection systems review and onsite inspections and fire prevention code enforcement
- Fire, Explosion, and Environmental Crime Investigations
- Administrative Services
  - Supports fire and rescue service delivery
  - Development of ordinances and ongoing fiscal planning
  - Financial and logistical support of fire and rescue operations and our volunteer partners
  - Supportive customer interaction regarding ambulance billing, fire inspections, plan review, complaints, requests for information and any other issues or concerns that need to be addressed

Cancer within the Fire Service is a growing epidemic. The Department has taken several steps to reduce the risks to our firefighters. Our Department has successfully installed gear extractors at 5 of the 11 stations, with 2 more planned during FY19. Ultimately, our plan is to have an extractor, which helps to remove carcinogens from the gear, at each station.

In addition to the gear extractors, our Department has been working to expand the annual wellness physical by including cancer screenings, upgrading firefighting hoods for better protection, and ensuring our firefighters have access to decontamination supplies to reduce exposure risks.

## Budget Summary

	FY2018 Actual	FY2019 Approved Budget	FY2019 Estimated Budget	FY2020 Adopted Budget	Change FY19 to FY 20	
<b>Costs</b>						
Personnel	\$10,433,064	\$11,997,420	\$11,505,184	\$13,540,982	\$1,543,562	12.86%
Operating	808,788	1,273,671	643,160	1,569,345	295,674	23.21%
Capital/Leases	2,657,597	519,644	358,414	106,144	-413,500	-79.57%
<b>Total</b>	<b>13,899,449</b>	<b>13,790,735</b>	<b>12,506,758</b>	<b>15,216,471</b>	<b>1,425,736</b>	<b>10.33%</b>
Fees	892,327	394,221	702,137	537,787	143,566	36.41%
State/Federal	127,469	56,797	6,520	182,547	125,750	221.40%
<b>Local Tax Funding</b>	<b>\$12,879,653</b>	<b>\$13,339,717</b>	<b>\$11,798,101</b>	<b>\$14,496,137</b>	<b>\$1,156,420</b>	<b>8.66%</b>
<b>Full-Time Positions</b>	<b>118.5</b>	<b>132.5</b>	<b>131.5</b>	<b>140.5</b>	<b>8</b>	<b>6.03%</b>

## Goals/Objectives

### Office of the Fire Chief

- Ensure constant state of Department readiness and maintain fiscal accountability.
- Work with the Strategic Planning Committee to review and adopt recommendations from the third-party assessment study.
- Establish a system to provide continual evaluation of department response capabilities and the resources required to ensure an effective delivery of services.

### Operations Division

- Ensure a constant state of operational readiness.
- Develop Response Levels and Minimum Staffing Levels to enhance service delivery to the community based on study findings.
- Meet or exceed benchmarks for response and staffing performance.

### Training Division

- Ensure appropriate training for all personnel, volunteer and career.

### Life Safety Division/Fire Marshal's Office

- Promote and maintain a safe working and living environment through building and fire protection systems review, investigations and fire prevention code enforcement.

## Service Levels

	FY2018 Actual	FY2019 Budget	FY2020 Plan
# of fire incidents	461	350	400
# of emergency medical service incidents	8,212	8,250	8,300
# of public service/good intent incidents	2,184	2,000	2,100
# of Hazardous Materials incidents	217	100	150
Total Number of Calls	11,074	11,000	11,200
# of hours – code inspections performed	769	650	800
# of hours – community outreach events attended	257	175	275
# of hours – investigations	405	60	400
Total number of permits issued	53	75	75
Total number of plans reviewed	217	300	250

## FY 20 Total Budget

**\$15,216,471**

## Notable Changes

### Personnel

- Merit/COLA average of 3% provided in FY 2019
- Health insurance premium increase of 10%
- New Positions 6 Firefighter/EMT's and 1 Assistant Fire Chief
- 1 Firefighter/EMT hired mid-year FY 19

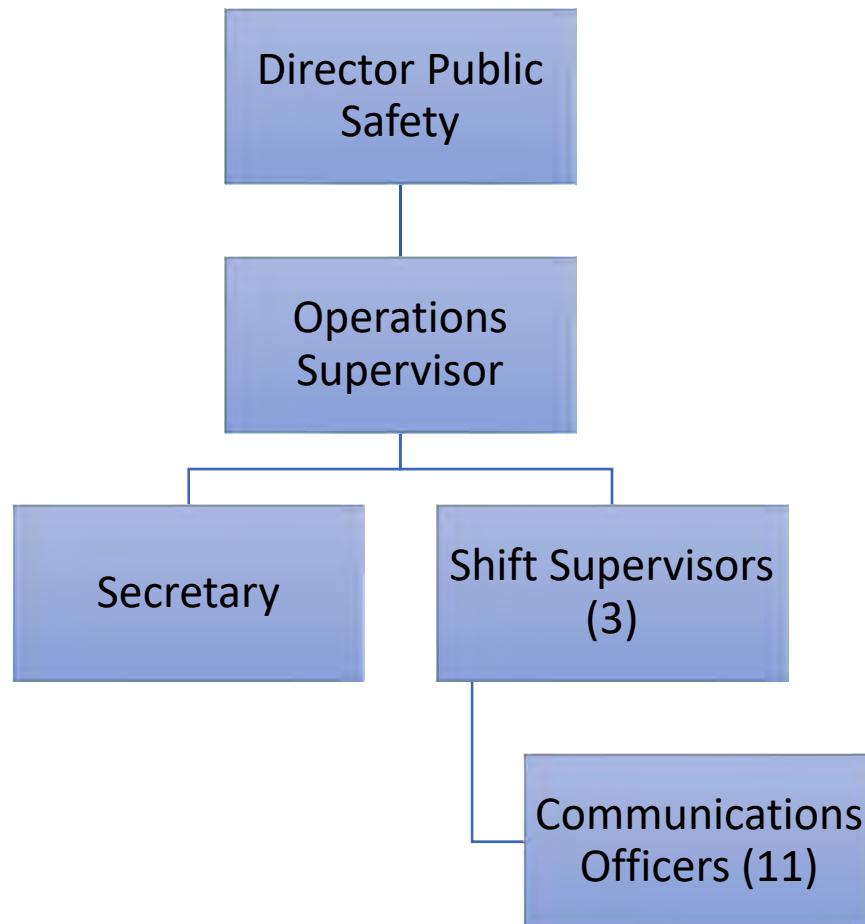
### Operating

- Additional funding for equipment needed for new positions
- Contractual increases

### Capital

- Additional funding for vehicles needed for new Assistant Fire Chief and Emergency Mgmt (grant funded)
- Reserve capital/positions not budgeted in FY 20

## Public Safety Communications





# Public Safety Communications

## Mission

To efficiently and professionally receive and dispatch emergency service requests for fire, emergency medical, and Sheriff's assistance to the citizens of Frederick County.

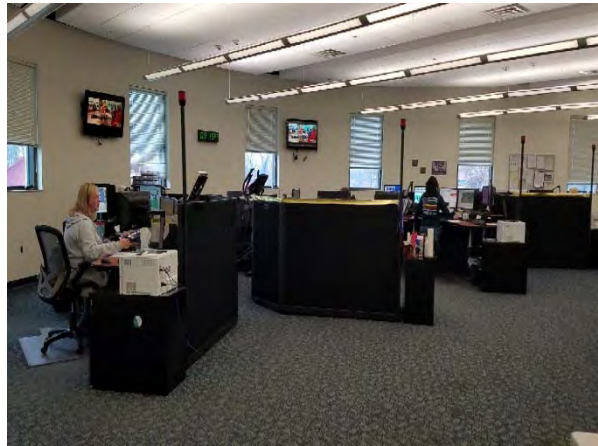
We realize that our one and only product is service and we strive to provide this to our citizens at the most superior level possible.

We will provide this service in a prompt, courteous, professional manner, striving for efficiency.

Public Safety Communications is a successful combination of teamwork and excellence.

Frederick County 9-1-1 is now equipped to receive Text to 9-1-1. This advancement in technology enables citizens to reach 9-1-1 in the event they cannot direct dial from their cell phone.

The Dispatch Center has also started using RapidLite, which enables the dispatcher to obtain more accurate location coordinates from the caller's cell phone.



The Dispatch Center has 6 positions and with future growth can be enlarged for 6 more positions. There is a primary law console, primary fire & rescue console, and 4 call-take consoles. There is a minimum of 3 dispatchers on duty at a time.

## What We Do

- This department is responsible for the operation of the Frederick County Communications Center which provides E-911 service to County citizens
- The Center processes and dispatches all emergency and non-emergency calls for the Frederick County Sheriff's Office, Middletown Police Department, Stephens City Police Department, and County fire and rescue
- All calls requiring EMS are processed through the Medical Priority Dispatch System (MPDS) and all callers are given pre-arrival instructions
- The department is responsible for entry of 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 Frederick Water, 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
- The department is responsible for notifying 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 with the Virginia Department of Emergency Management during disasters and other emergency situations
- Center personnel participate in public education functions in the area, such as the Frederick County Fair and the Valley Health Public Safety Fair



## Public Safety Communications

### Budget Summary

	FY2018 Actual	FY2019 Approved Budget	FY2019 Estimated Budget	FY2020 Adopted Budget	Change FY19 to FY 20	
<b>Costs</b>						
Personnel	\$1,025,097	\$1,156,834	\$1,038,900	\$1,297,183	\$140,349	12.13%
Operating	261,628	350,187	282,150	382,926	32,739	9.35%
Capital/Leases	839,730	14,040	108,333	15,665	1,625	11.57%
<b>Total</b>	<b>2,126,455</b>	<b>1,521,061</b>	<b>1,429,383</b>	<b>1,695,774</b>	<b>174,713</b>	<b>11.49%</b>
State/Federal	72,072	251,588	238,500	251,588	0	0.00%
<b>Local Tax Funding</b>	<b>\$2,054,383</b>	<b>\$1,269,473</b>	<b>\$1,190,883</b>	<b>\$1,444,186</b>	<b>\$174,713</b>	<b>13.76%</b>
<b>Full-Time Positions</b>	<b>16</b>	<b>16</b>	<b>16</b>	<b>17</b>	<b>1</b>	<b>6.25%</b>

### Goals/Objectives

- Work with the Communications Committee using information from the needs assessment to develop a long-term plan for communications in Frederick County.
- Evaluate the Text to 9-1-1 system.
- Coordinate with the Commonwealth and AT&T to begin the NG9-1-1 migration.
- Continue to evaluate the Citizens Alert system using feedback from all Frederick County users.

### FY 20 Total Budget

**\$1,695,774**

### Notable Changes

#### Personnel

- Merit/COLA average of 3% provided in FY 2019
- Health insurance premium increase of 10%
- New Position  
Operations Supervisor

#### Operating

- Contractual increases

### Service Levels

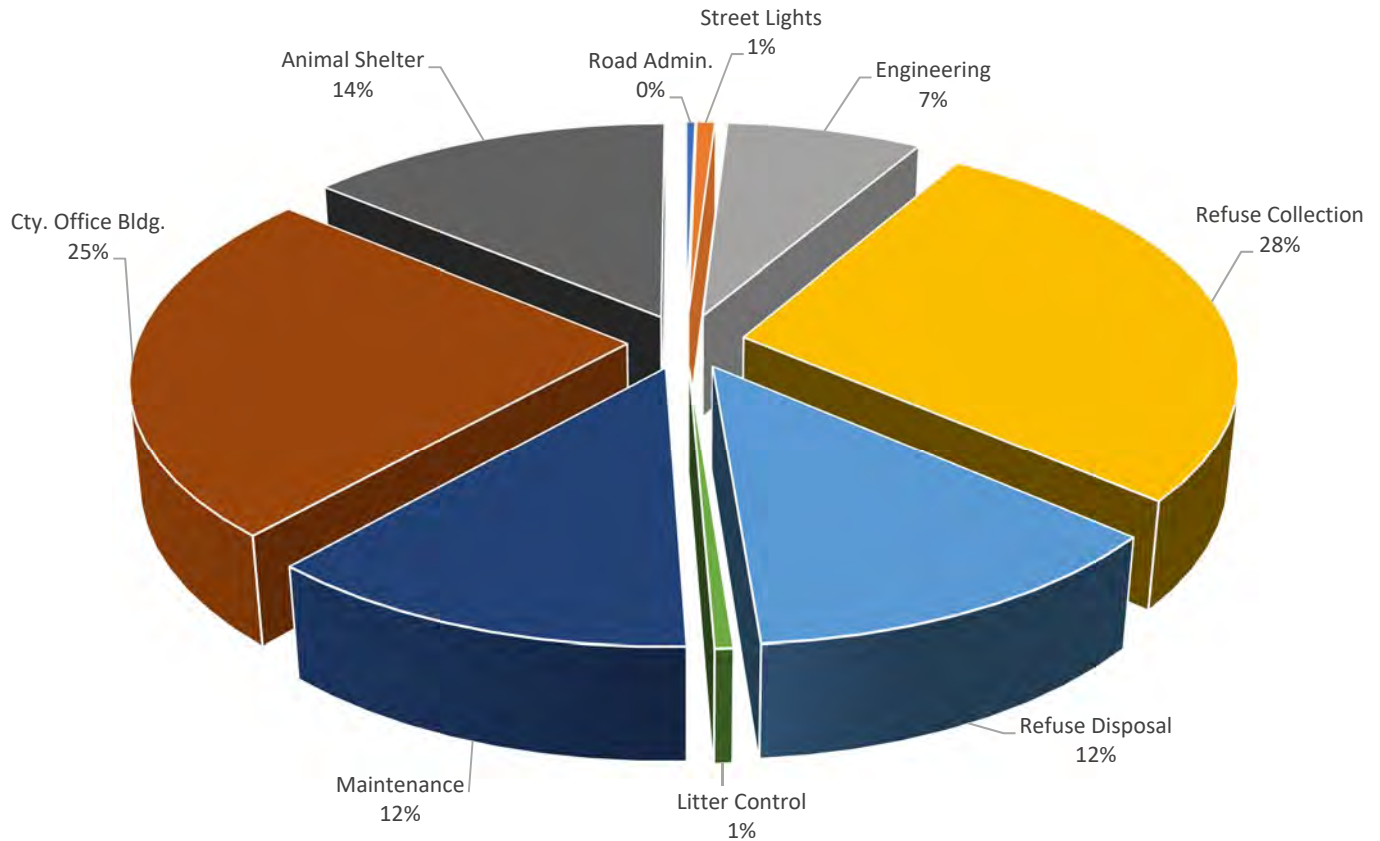
	FY2018 Actual	FY2019 Budget	FY2020 Plan
Average EMS call processing time (minutes)	1.25	1.15	1.15
Average Fire call processing time (minutes)	.49	.55	.45
Total calls for service – Fire & Rescue/EMS	11,577	11,146	12,734
Total calls for service - Sheriff	88,232	96,186	97,055
Percentage of emergency calls	38%	35%	39%
Percentage of emergency landline calls	8%	9%	7%
Percentage of emergency wireless calls	91%	90%	92%
Percentage of non-emergency calls	62%	65%	65%

# Public Works



Frederick County Animal Shelter  
Winchester, Virginia  
Opened 2006

## Public Works



	2018 Actual	2019 Budget	2020 Adopted Budget	Increase/Decrease FY 2019 to FY 2020	
				Amount	%
Road Administration	\$12,310	\$18,500	<b>\$18,500</b>	\$0	0.00%
Street Lights	32,503	38,160	<b>38,050</b>	-110	-0.28%
General Engineering	362,853	392,159	<b>411,878</b>	19,719	5.02%
Refuse Collection	2,332,463	1,667,104	<b>1,539,879</b>	-127,225	-7.63%
Refuse Disposal	534,281	674,400	<b>686,880</b>	12,480	1.85%
Litter Control	17,962	31,226	<b>28,554</b>	-2,672	-8.55%
Maintenance Administration	606,097	643,883	<b>674,436</b>	30,553	4.74%
County Office Buildings	1,098,545	1,374,068	<b>1,353,408</b>	-20,660	-1.50%
Animal Shelter	681,148	736,693	<b>769,553</b>	32,860	4.46%
<b>TOTAL EXPENDITURES</b>	<b>\$5,678,162</b>	<b>\$5,576,193</b>	<b>\$5,521,138</b>	<b>-\$55,055</b>	<b>-0.98%</b>

# Road Administration

## Mission

To administer street sign maintenance in Frederick County.



Approximately 4,000 signs are maintained in Frederick County.

## What We Do

- This function administers street sign maintenance
- Almost 4,000 street sign units are maintained throughout Frederick County
- All manufacturing, installation/maintenance as well as supplying posts, mounting hardware, etc., are performed through two separate contracts administered by the Planning Department

## Goals/Objectives

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

## Service Levels

	FY2018 Actual	FY2019 Budget	FY2020 Plan
# of street sign units to maintain	3,900	3,950	4,000
# of street sign units replaced	130	130	140

FY 20 Total Budget

\$18,500

No Notable Changes

## Budget Summary

	FY2018 Actual	FY2019 Approved Budget	FY2019 Estimated Budget	FY2020 Adopted Budget	Change FY19 to FY 20	
<b>Costs</b>						
Operating	\$12,310	\$18,500	\$10,548	\$18,500	\$0	0.00%
Local Tax Funding	\$12,310	\$18,500	\$10,548	\$18,500	\$0	0.00%
<b>Full-Time Positions</b>	0	0	0	0	0	0.00%

# Street Lights

## Mission

Provide street lighting to the contracted neighborhoods in Frederick County.



Thomas Edison's first successful incandescent lamp (light bulb) used a filament made of carbonized bamboo. On January 27, 1880, Edison received the historic patent embodying the principles of his incandescent lamp that paved the way for the universal domestic use of electric light. This light bulb is on display at the Smithsonian National Museum of American History in Washington, D.C.

## What We Do

- Street lighting service has been provided for the Fredericktowne, Oakdale Crossing, and Green Acres neighborhoods in Frederick County
- The expenditure is the direct cost of electricity
- The homeowners are billed semi-annually for the cost of this service

## Goals/Objectives

- Provide street lighting to the contracted neighborhoods.

FY 20 Total Budget

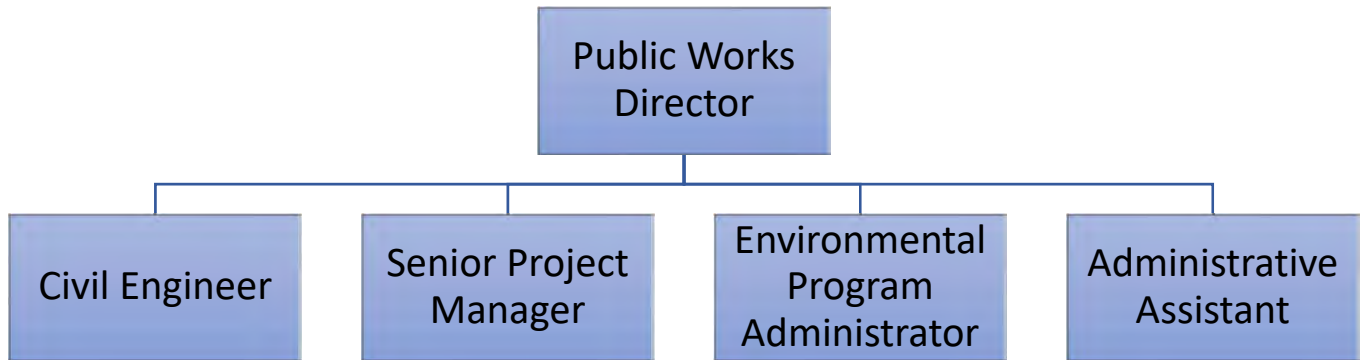
\$38,050

No Notable Changes

## Budget Summary

	FY2018 Actual	FY2019 Approved Budget	FY2019 Estimated Budget	FY2020 Adopted Budget	Change FY19 to FY 20	
<b>Costs</b>						
Operating	\$32,503	\$38,160	\$37,181	\$38,050	-\$110	-0.28%
<b>Total</b>	32,503	38,160	37,181	38,050	-110	-0.28%
Fees	32,503	38,160	37,181	38,050	-110	-0.28%
<b>Local Tax Funding</b>	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Full-Time Positions</b>	0	0	0	0	0	0.00%

## General Engineering





# General Engineering

## Mission

To ensure that all development in Frederick County meets the safety, health and environmental standards of all applicable codes related to Stormwater Management and Erosion and Sediment Control and to effectively manage capital projects within the County.

In an effort to reduce outside consulting fees, the Engineering Department has begun in-house design efforts for some Frederick County Public Works owned projects. Upcoming design projects include drainage improvements for the Round Hill Convenience Center and the relocating of the Albin Convenience Center to the old bus shop located adjacent to the current location.



This photo depicts the future road known as Crossover Blvd. This project consists of a road approximately 1.07 miles in length, a bridge that is 321.3 feet in length, and a two-lane roundabout. This major road improvement is expected to take approximately 2 years to complete and all aspects of this road project to include coordination of utilities, maintenance of traffic at the I-81 bridge crossing and major improvements at Route 522 and construction of stormwater management facilities will all be managed by this department.

## What We Do

- This department performs plan reviews for site plans, subdivision plans, stormwater, erosion and sediment control, master plans, rezoning, single family dwellings, etc.
- Engineering performs project management of capital improvements related to landfill and solid waste projects, new roads, buildings, and other projects as necessary
- Engineering responds to citizen complaints related to stormwater drainage issues
- Engineering serves as the program authority related to stormwater management and erosion and sediment control as administered by the Virginia Department of Environmental Quality (DEQ)
- Engineering assists the Planning and Development Department in assessing bonds for new development within the County
- Engineering assists the County Administrator and all divisions of the County government with engineering support as deemed necessary, i.e., buildings, dams, bridges, county facilities, schools, etc.

## Budget Summary

	FY2018 Actual	FY2019 Approved Budget	FY2019 Estimated Budget	FY2020 Adopted Budget	Change FY19 to FY 20	
<b>Costs</b>						
Personnel	\$342,824	\$363,139	\$375,648	\$383,808	\$20,669	5.69%
Operating	20,029	29,020	17,872	28,070	-950	-3.27%
Capital/Leases	0	0	28,408	0	0	0.00%
<b>Total</b>	<b>362,853</b>	<b>392,159</b>	<b>421,928</b>	<b>411,878</b>	<b>19,719</b>	<b>5.02%</b>
Fees	201,267	154,500	185,619	195,316	40,816	26.41%
<b>Local Tax Funding</b>	<b>\$161,586</b>	<b>\$237,659</b>	<b>\$236,309</b>	<b>\$216,562</b>	<b>-\$21,097</b>	<b>-8.87%%</b>
<b>Full-Time Positions</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>0</b>	<b>0.00%</b>

## Goals/Objectives

- Manage capital improvement projects such as new buildings, building renovations, roads, and stormwater detention structures.
- Respond to citizen complaints related to stormwater problems.
- Provide engineering support to County Administration.
- 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.
- Provide an initial stormwater permitting system under the direction of DEQ.
- Assist Planning Department in assessing bond and letter of credit amounts.

## FY 20 Total Budget

\$411,878

## Notable Changes

## Personnel

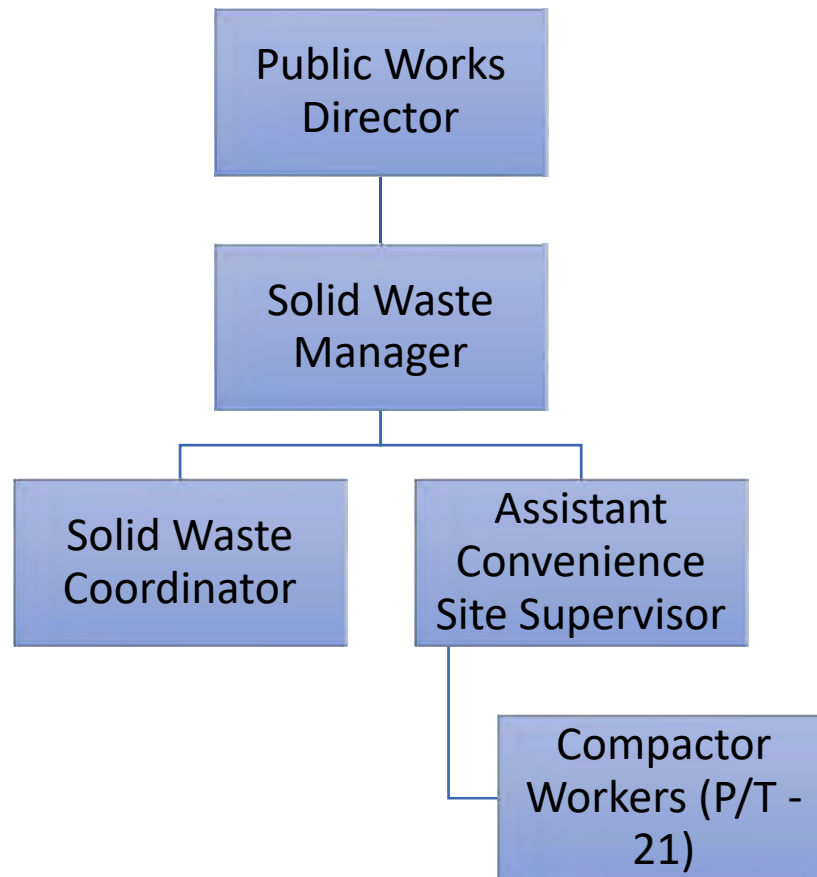
- Merit/COLA average of 3% provided in FY 2019
- Health insurance premium increase of 10%

## Service Levels

	FY2018 Actual	FY2019 Budget	FY2020 Plan
Number of land disturbance permits issued	687	500	550
Number of final grading inspections performed	660	450	500
Number of residential permit applications reviewed	657	500	550
First submittal reviews (i.e., site, subdivision, rezoning, Master Development, stormwater, land disturbance applications) performed	98	100	100
Second submittal reviews (i.e., site, subdivision, rezoning, Master Development, stormwater, land disturbance applications) performed	40	25	35



## Refuse Collection



# Refuse Collection

## Mission

To promote conservation and enhance the quality of life in the community through responsible solid waste management practices.

The Stephenson facility replaced the convenience site located behind Clearbrook Park in the summer of 2018. The old site was located on an adjacent quarry's land. The Stephenson site will serve residents in the northern end of Frederick County for many years to come.



Refuse compactor is off-loaded at new Stephenson Citizens' Convenience site.

## What We Do

- This department is responsible for the collection and removal of Frederick County municipal solid waste from all County compactor and container sites
- This function is a contractual service provided to the County by an approved hauler and is extended to schools, parks, libraries and other municipal facilities within the County
- The County owns or leases the compactor and container sites and provides necessary labor and supervision to maintain appearance and function
- Manages the County's recycling program to include collection containers, hauling, and all associated processing fees
- Environmental education outreach to public and private schools, community groups, landfill tours for school groups across the region
- Perform in-house collection of used footwear and textiles from convenience sites and other community drop-offs
- Host free community shred events in partnership with local business partners, rain barrel and compost bin sales, offer recycling services during county fair, partner with Extension Office during Conservation Days at county middle schools
- Manage waste and recycling hauling, recycling processing, electronics recycling, and shoe/textiles contracts and agreements, including tracking tonnage, convenience site usage, and industry trends
- Assist local businesses in locating markets for their recyclable materials
- File annual Recycling Rate Report with DEQ which entails extensive survey of local businesses
- Complete annual request for state Litter and Recycling Grant
- Solicit various competitive grants enhancing recycling programs and environmental education in the County

## Budget Summary

	FY2018 Actual	FY2019 Approved Budget	FY2019 Estimated Budget	FY2020 Adopted Budget	Change FY19 to FY 20	
<b>Costs</b>						
Personnel	\$564,243	\$671,755	\$596,268	\$644,989	-\$26,766	-3.98%
Operating	685,634	918,609	852,408	887,550	-31,059	-3.38%
Capital/Leases	1,082,586	76,740	466,750	7,340	-69,400	-90.43%
<b>Total</b>	<b>2,332,463</b>	<b>1,667,104</b>	<b>1,915,426</b>	<b>1,539,879</b>	<b>-127,225</b>	<b>-7.63%</b>
Fees	285,296	277,782	280,758	293,287	15,505	5.58%
State/Federal	0	0	0	7,800	7,800	100.00%
<b>Local Tax Funding</b>	<b>\$2,047,167</b>	<b>\$1,389,322</b>	<b>\$1,634,668</b>	<b>\$1,238,792</b>	<b>-\$150,530</b>	<b>-10.83%</b>
<b>Full-Time Positions</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>0</b>	<b>0.00%</b>

## Goals/Objectives

- Minimize the number of pulls and maximize compaction densities from compactor sites to reduce collection costs.
- Maintain coverage at all sites to discourage illegal dumping and misuse.
- Continue to promote recycling program – encourage proper recycling habits and participation and increase waste diversion.
- Emphasize waste prevention as the most effective method of solid waste management.
- Continue to work with local businesses and industry regarding best disposal options.
- Continue to maintain and upgrade services, facilities, and equipment.
- Construct a relocated convenience facility in the Albin area.
- Conduct design work for a convenience site in the Gore community.

## Service Levels

	FY2018 Actual	FY2019 Budget	FY2020 Plan
Refuse collected and hauled (tons)	22,529	19,256	23,207
Household material recycled (tons)	3,093	3,100	3,100
Recycling Rate	47.7%	51%	47%
Business, community and other public outreach audience members	1,880	3,000	5,000

## FY 20 Total Budget

**\$1,539,879**

## Notable Changes

### Personnel

- Merit/COLA average of 3% provided in FY 2019
- Health insurance premium increase of 10%
- Reduction in part-time expenses

### Operating

- Decrease in average monthly hauling expenses which decreased anticipated hauling fees

### Capital/Leases

- Capital purchases budgeted in FY 19 not needed in FY 20

# Refuse Disposal

## Mission

To promote conservation and enhance the quality of life in the community through responsible solid waste management practices.



Residents drop off their refuse at any one of ten facilities or the landfill.

## What We Do

- This budgeted amount consists of the internal charge by the Frederick County Landfill Fund for the disposal of the county trash collected from nine collection sites, plus the landfill citizens center
- This charge is based on the prevailing rate/ton and the charges are transferred to the Landfill Fund

## Goals/Objectives

- Provide reliable, efficient, and convenient refuse disposal options to the County's citizens.

## FY 20 Total Budget

**\$686,880**

### Operating

- Increase in average monthly tonnage of waste disposal

## Budget Summary

	FY2018 Actual	FY2019 Approved Budget	FY2019 Estimated Budget	FY2020 Adopted Budget	Change FY19 to FY 20	
<b>Costs</b>						
Operating	\$534,281	\$674,400	\$550,309	\$686,880	\$12,480	1.85%
<b>Total</b>	534,281	674,400	550,309	686,880	12,480	1.85%
Fees	96,085	126,960	117,780	129,720	2,760	2.17%
<b>Local Tax Funding</b>	\$438,196	\$547,440	\$432,529	\$557,160	\$9,720	1.77%
<b>Full-Time Positions</b>	0	0	0	0	0	0.00%

# Litter Control

## Mission

To protect the environment and quality of life by removing roadside litter while fostering community pride.



The litter crew picks up about 28 tons of trash each year.

## What We Do

- This budget includes personnel costs associated with providing a part-time employee for the supervision of the County's trustee litter crew and associated operating costs
  - The Northwestern 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/Objectives

- Control litter along County roads, with an emphasis along the main roads leading to the landfill.
- Discourage illegal dumping and littering throughout the County.
- Increase volunteerism.
- Educate citizens regarding the costs and dangers of litter.

FY 20 Total Budget

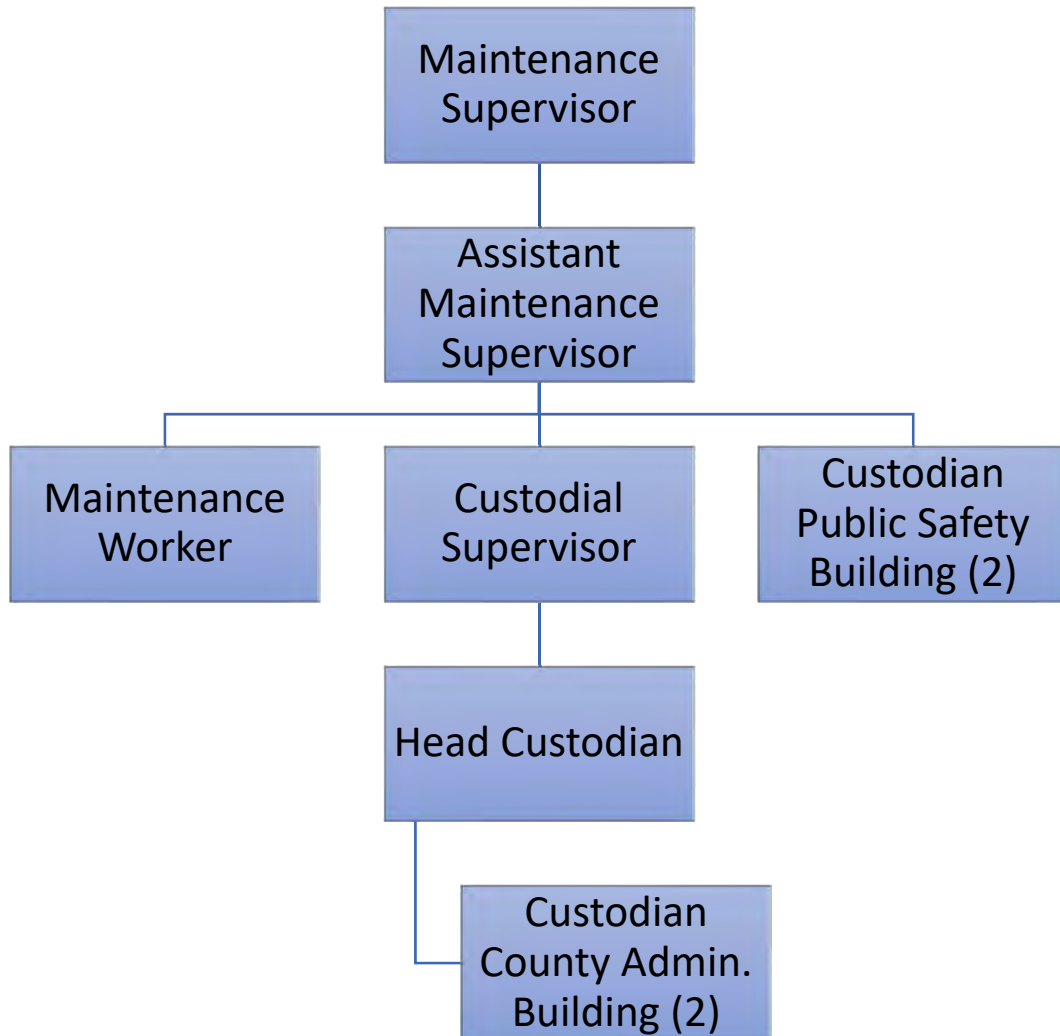
**\$28,554**

**No Notable Changes**

## Budget Summary

	FY2018 Actual	FY2019 Approved Budget	FY2019 Estimated Budget	FY2020 Adopted Budget	Change FY19 to FY 20	
<b>Costs</b>						
Personnel	\$11,642	\$20,857	\$14,401	\$18,113	-\$2,744	-13.15%
Operating	6,320	10,369	8,206	10,441	72	0.69%
<b>Total</b>	<b>17,962</b>	<b>31,226</b>	<b>22,607</b>	<b>28,554</b>	<b>-2,672</b>	<b>-8.55%</b>
State/Federal	14,774	14,700	18,330	16,330	1,630	11.08%
Local Tax Funding	\$3,188	\$16,526	\$4,277	\$12,224	-\$4,302	-26.03%
<b>Full-Time Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>

## Maintenance



# Maintenance

## Mission

To work daily to provide facilities that are safe, comfortable, and efficient. We dedicate ourselves to provide professional service to repair, maintain, and modernize the facilities for the employees and citizens of Frederick County.



The Frederick County Maintenance Department is responsible for the maintenance and repair of eight County properties. The Maintenance Department completed 1,143 work orders in FY 2018.

## What We Do

- This 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 County Administration Building, the Old Frederick County Courthouse, the Frederick County Public Safety Building, Millwood Fire Station, Round Hill Fire Station, Bowman Library, Old Frederick County Middle School, and the Frederick County Animal Shelter
  - This department is under the direction and supervision of the Deputy County Administrator

The Maintenance Department is in the process of installing an up-to-date Building Automation System, in order to monitor HVAC systems. This system will provide staff with alerts for equipment failures and provide the ability to adjust temperature setpoints at any given time.

The Maintenance Department is also starting to utilize a Work Order Maintenance System to maintain equipment repairs and preventative maintenance.



## Budget Summary

	FY2018 Actual	FY2019 Approved Budget	FY2019 Estimated Budget	FY2020 Adopted Budget	Change FY19 to FY 20	
<b>Costs</b>						
Personnel	\$595,529	\$630,583	\$607,404	\$661,636	\$31,053	4.92%
Operating	10,568	13,300	7,435	12,800	-500	-3.75%
Capital/Leases	0	0	29,799	0	0	0.00%
<b>Local Tax Funding</b>	<b>\$606,097</b>	<b>\$643,883</b>	<b>\$644,638</b>	<b>\$674,436</b>	<b>\$30,553</b>	<b>4.74%</b>
<b>Full-Time Positions</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>0</b>	<b>0.00%</b>

## Goals/Objectives

- Provide maintenance and repair services to all building systems for the County Administration Building, Public Safety Building, Old County Courthouse, Millwood Fire Station, Round Hill Fire Station, Bowman Library, Old Frederick County Middle School, and Animal Shelter to include HVAC, mechanical systems, and plumbing.
- Schedule and track maintenance, repairs, and associated work orders in a timely and efficient manner by means of an internal work order system.
- Provide 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 (snow removal CAB parking lot).
- Maintain grounds, patio area, and sidewalks around County office buildings, to include landscaping, mowing, and snow removal.
- Maintain HVAC and mechanical systems, lawn care equipment, and plumbing and lighting fixtures.
- Provide daily cleaning of the County Administration Building, the Old County Courthouse, and the Public Safety Building.

## FY 20 Total Budget

**\$674,436**

## Notable Changes

### Personnel

- Merit/COLA average of 3% provided in FY 2019
- Health insurance premium increase of 10%

## Service Levels

	FY2018 Actual	FY2019 Budget	FY2020 Plan
Work Orders Processed – In-House	1,143	1,225	1,300
Work Orders Processed – School Maintenance	8	5	5

# County Office Buildings

## Mission

To ensure safe and clean buildings and grounds that provide an appealing physical appearance and a comfortable working environment.



The Old Courthouse was built in 1840 to serve citizens of Winchester and Frederick County. It was constructed on the site of the 1741 Courthouse. During the Civil War, the building served as a hospital and prison. The Frederick-Winchester Judicial Center opened in 1984 and all judicial functions moved out of the Courthouse. It was used for Frederick County meetings and offices until 1995.

## What We Do

- This budget consists of the operating expenses for the Maintenance Department to include the payment of utilities, janitorial supplies, repair and maintenance supplies and related labor costs and expenses, and maintenance service contracts for the County Administration Building, Old County Courthouse, Public Safety Building, Bowman Library, Old Frederick County Middle School, and Millwood and Round Hill Fire Stations
- This budget includes the County's 50% share in costs associated with the operation and maintenance of the Winchester-Frederick County Joint Judicial Center (JJC)

## Goals/Objectives

- 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 buildings and grounds under the care of the Maintenance Department.
- Provide quality repair and preventative maintenance services for the best value possible.

## FY 20 Total Budget

**\$1,353,408**

### Operating

- Additional funding needed for building and grounds maintenance

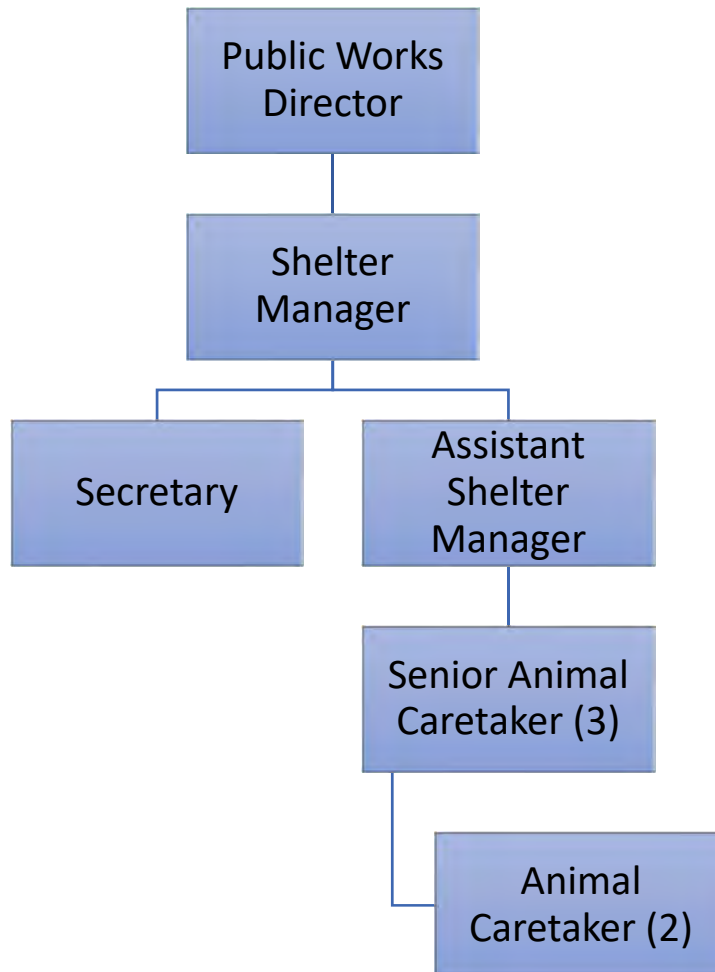
### Capital/Leases

- Capital purchases budgeted in FY 19 not needed in FY 20

## Budget Summary

	FY2018 Actual	FY2019 Approved Budget	FY2019 Estimated Budget	FY2020 Adopted Budget	Change FY19 to FY 20	
<b>Costs</b>						
Operating	\$1,037,122	\$1,281,068	\$1,078,279	\$1,353,408	\$72,340	5.64%
Capital/Leases	61,423	93,000	109,753	0	-93,000	-100.00%
<b>Local Tax Funding</b>	<b>\$1,098,545</b>	<b>\$1,374,068</b>	<b>\$1,188,032</b>	<b>\$1,353,408</b>	<b>-\$20,660</b>	<b>-1.50%</b>
<b>Full-Time Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>

## Animal Shelter



# Animal Shelter

## Mission

To provide for the stray, relinquished, and homeless companion animals of Frederick County and foster the humane treatment of animals in our community.



The first county animal shelter was constructed in 1988. Local resident, Esther Boyd, advocated for a proper building to care for homeless animals. The shelter served the community until growth and an expanding landfill necessitated a new building and location. In 2007, the shelter opened its doors at the current Fort Collier Road facility.

## What We Do

The shelter is excited to see construction of the new multi-purpose building adjacent to the existing building in 2020.

The new building will be a great space for volunteers and staff to train and socialize animals. This new center has many possibilities for special programs, meet and greets, training, events and more!

Funding for the new 2,200 square foot facility was provided by a trust gifted to the shelter by a late animal lover who wished to remain anonymous.

- Accepts approximately 860 dogs and 1,650 cats per year as well as other companion animals
- The shelter is cleaned and disinfected daily and is open six days a week
- In FY 2019, the shelter expanded hours to include one Sunday per month during June, July, and August
- Strives to return lost animals to their owners and to find permanent loving homes for animals surrendered or unclaimed
- Provides for the emergency veterinary treatment of sick and injured animals in Frederick County
- Engages with the community by participating in events, school projects, tours, and civic groups
- Operates in accordance with Virginia state law and the Virginia Department of Agriculture
- Participates in the Northwestern Regional Detention Center's Community Corrections Program to utilize inmate labor to reduce operational costs and benefit inmates
- Refers citizens to available resources for animal related issues
- Provide for the care of animals confined for rabies observation and those seized pending court proceedings
- Partners with the Northern Virginia Community College Vet Tech Program; selected shelter animals are provided with pro bono veterinary care; nearly 100% of animals involved in the program have been adopted

## Budget Summary

	FY2018 Actual	FY2019 Approved Budget	FY2019 Estimated Budget	FY2020 Adopted Budget	Change FY19 to FY 20	
<b>Costs</b>						
Personnel	\$498,598	\$568,215	\$542,448	\$591,247	\$23,032	4.05%
Operating	182,550	168,478	183,353	178,306	9,828	5.83%
<b>Total</b>	<b>681,148</b>	<b>736,693</b>	<b>725,801</b>	<b>769,553</b>	<b>32,860</b>	<b>4.46%</b>
Fees	75,793	80,000	77,864	81,500	1,500	1.87%
State/Federal	2,168	1,995	3,408	2,205	210	10.52%
<b>Local Tax Funding</b>	<b>\$603,187</b>	<b>\$654,698</b>	<b>\$644,529</b>	<b>\$685,848</b>	<b>\$31,150</b>	<b>4.75%</b>
<b>Full-Time Positions</b>	<b>7</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>0</b>	<b>0.00%</b>

## Goals/Objectives

- Promote spay/neutering of all animals (dogs and cats) at time of adoption.
- Reduce numbers of surrendered animals by offering solutions and resources.
- Continue to improve information technology.
- Provide humane education to the community.
- Provide staff career training in the animal care field.
- Remain current with rapidly changing trends in the animal sheltering fields.

## Service Levels

	FY2018 Actual	FY2019 Budget	FY2020 Plan
Number of dogs adopted or reclaimed	811	800	800
Adoption and reclamation rate for dogs	96%	90%	95%
Number of cats adopted or reclaimed	523	400	600
Adoption and reclamation rate for cats	39%	20%	40%
Number of rabies clinics held	2	2	2
Number of animals vaccinated at rabies clinics	407	450	450
Business, community and other public events attended	14	12	12

## FY 20 Total Budget

**\$769,553**

## Notable Changes

### Personnel

- Merit/COLA average of 3% provided in FY 2019
- Health insurance premium increase of 10%

### Operating

- Additional funding needed for anticipated increases in overhead costs and supplies

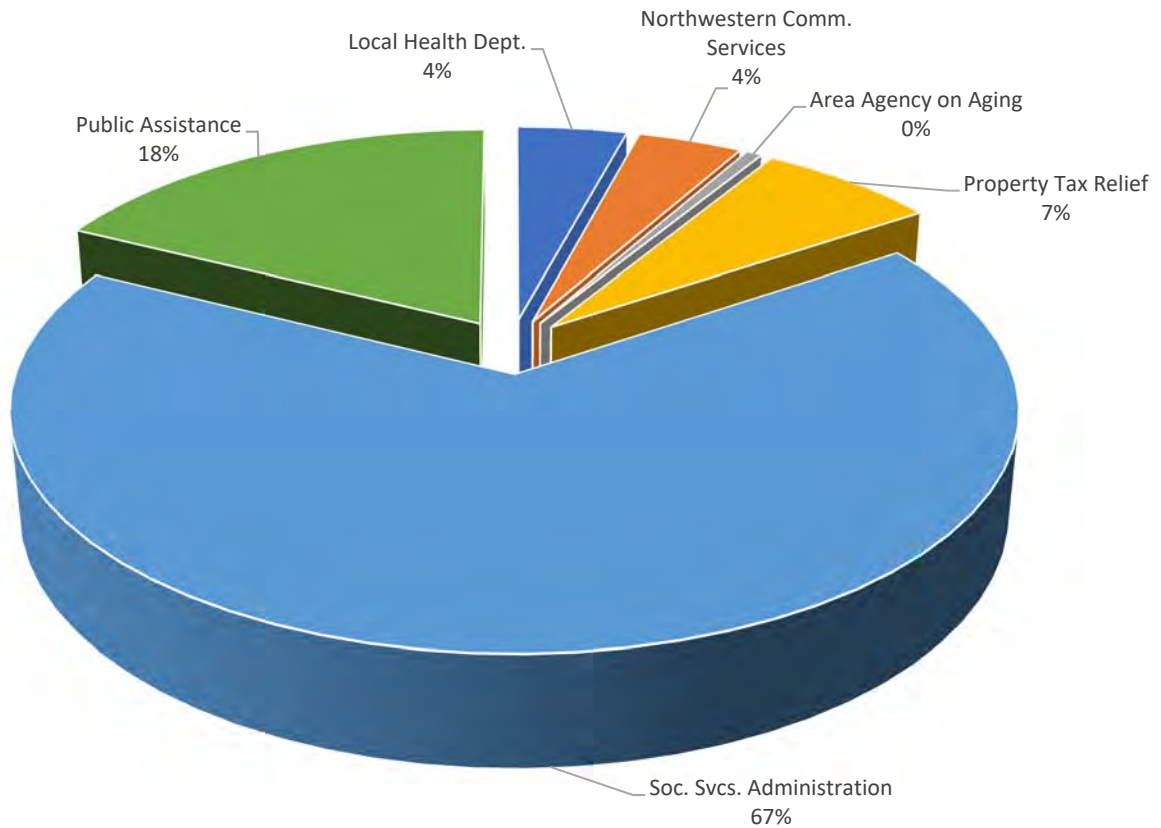
# Health & Welfare



Winchester Medical Center  
Winchester, Virginia  
Established 1903



## Health and Welfare



	2018 Actual	2019 Budget	2020 Adopted Budget	Increase/Decrease FY 2019 to FY 2020	
				Amount	%
Local Health Department	\$398,774	\$416,243	<b>\$436,439</b>	\$20,196	4.85%
Northwestern Comm. Services	377,784	396,673	<b>416,507</b>	19,834	5.00%
Area Agency on Aging	63,000	63,000	<b>63,000</b>	0	0.00%
Property Tax Relief	660,243	640,000	<b>720,000</b>	80,000	12.50%
Social Services Administration	5,629,753	6,135,497	<b>6,968,623</b>	833,126	13.57%
Public Assistance	1,882,377	2,136,250	<b>1,842,317</b>	-293,933	-13.75%
<b>TOTAL EXPENDITURES</b>	<b>\$9,011,931</b>	<b>\$9,787,663</b>	<b>\$10,446,886</b>	<b>\$659,223</b>	<b>6.73%</b>



# Local Health Department

## Mission

To protect the health and promote the well-being of all people in Virginia through service, equity, and making data-informed decisions.



The Health Department is one of five offices in the Lord Fairfax Health District. It serves a population of 213,984 and an area of 1,652 square miles. The District provides public health services to the counties of Clarke, Frederick, Warren, Shenandoah, Page, and the City of Winchester.

## What We Do

- Immunizations – adult, travel, childhood, school
- Family Planning – family planning visits, birth control and sexual health, as well as exams and treatment as needed
- Sexual Health – Testing for sexually transmitted infections as well as exams and treatment, as needed
- TB Testing – Tuberculosis screenings and readings
- WIC Nutrition – Supplemental food and nutrition education plan for pregnant, breastfeeding, and post-partum women, infants, and children
- Communicable Disease Control
- Vital Statistics – Death, birth, marriage, and divorce certificates
- Environmental Health – Sewage disposal, private wells, food service establishments, animal bites/rabies exposure, etc.
- Environmental Health – Complaint investigations in areas of food and waterborne disease, sewage disposal, mosquito problems, inspections and issuing of permits to food service establishments including school cafeterias, restaurants, food stands at community events, camps, and day care centers

## Goals/Objectives

- Maintain a competent and valued workforce.
- Foster healthy, connected, and resilient communities.
- Be a trusted source of public health information and services.
- Assure conditions that improve health.

## FY 20 Total Budget

**\$436,439**

### Operating

- Increase in County contribution

## Budget Summary

	FY2018 Actual	FY2019 Approved Budget	FY2019 Estimated Budget	FY2020 Adopted Budget	Change FY19 to FY 20	
<b>Costs</b>						
Operating	\$398,774	\$416,243	\$416,243	\$436,439	\$20,196	4.85%
Local Tax Funding	\$398,774	\$416,243	\$416,243	\$436,439	\$20,196	4.85%
<b>Full-Time Positions</b>	0	0	0	0	0	0.00%

# Northwestern Community Services

## Mission

To help people through life's challenges with quality behavioral health services guided by principles of respect, recovery, and self-determination.



Northwestern Community Services has provided services to Frederick County residents since 1974.

## What We Do

### For Adults:

- Intensive substance abuse outpatient services; collaborative programming with drug courts; mental health support services; case management services for mental health, substance abuse, intellectual disabilities; psychiatric and nursing services; crisis services; crisis intervention training; medication management; homeless services programs; respite and in-home support programs; telephone triage and referral services

### For Children and Adolescents:

- Intensive in-home services; collaborative positions with Valley Health and local Social Services Departments; collaborative programming with local Head Start programs for on-site evaluation of children and local police department for staffing After School Program at Timbrook House; collaborative therapist positions; integrated behavioral health programming with local medical outpatient pediatric practice; mental health/trauma-based outpatient therapy; case management services for mental health, intellectual disabilities, co-occurring mental health and substance abuse; psychiatric and nursing services; medication management; VICAP assessments for entry into all publicly funded mental health services reimbursed by Medicaid; assessments for entry into the Governor's Access Plan; telephone triage and referral services

## Goals/Objectives

- To initiate development of mobile crisis response services, a law enforcement drop-off center, and an integrated physical-behavioral health center within Winchester Pediatric Program.
- To build a new outpatient clinic within Frederick County to potentially include inpatient child residential crisis beds.

## FY20 Total Budget

**\$416,507**

### Operating

- Increase in County contribution

## Budget Summary

	FY2018 Actual	FY2019 Approved Budget	FY2019 Estimated Budget	FY2020 Adopted Budget	Change FY19 to FY 20	
<b>Costs</b>						
Operating	\$377,784	\$396,673	\$396,673	\$416,507	\$19,834	5.00%
Local Tax Funding	\$377,784	\$396,673	\$396,673	\$416,507	\$19,834	5.00%
<b>Full-Time Positions</b>	0	0	0	0	0	0.00%

## Area Agency on Aging

### Mission

To provide and coordinate programs and services that promote the independence, dignity, health, and wellbeing of seniors. SAAA provides service to the community for persons age 60 and older as well as disabled adults with an emphasis on low income, frail and minority older adults.



Shenandoah Area Agency on Aging has been providing Meals On Wheels for local aged population for 43 years.

### What We Do

- Senior Center in Stephens City, VA
- In-Home services – Care Management: in-home assessments
- Personal care-assist with bathing, grooming, hair, and skin care
- Homemaker-light housekeeping, meal preparation, and laundry
- “Meals on Wheels” provided 5 days per week to homebound older residents
- Information and referral assistance
- Insurance counseling
- Long-Term Care Ombudsman
- WellTran Transportation-medical transportation, shopping, errands
- Respite Services
- Chronic disease self-management workshops

### Goals/Objectives

- Provide cost effective community services and to avoid inappropriate nursing home placement while maintaining independence.
- Provide more outreach and educational programs to help connect seniors with the services and resources they need.

**FY 20 Total Budget**

**\$63,000**

**No Notable Changes**

### Budget Summary

	FY2018 Actual	FY2019 Approved Budget	FY2019 Estimated Budget	FY2020 Adopted Budget	Change FY19 to FY 20	
<b>Costs</b>						
Operating	\$63,000	\$63,000	\$63,000	\$63,000	\$0	0.00%
Local Tax Funding	\$63,000	\$63,000	\$63,000	\$63,000	\$0	0.00%
<b>Full-Time Positions</b>	0	0	0	0	0	0.00%

# Property Tax Relief for Elderly/Handicapped/Veterans

## Mission

To fairly and equitably administer all of the County's tax deferral and tax relief programs.



Veterans awareness of these programs continues to increase.

## What We Do

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

## Goals/Objectives

- Provide assistance with property tax relief to elderly and 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.

## FY 20 Total Budget

**\$720,000**

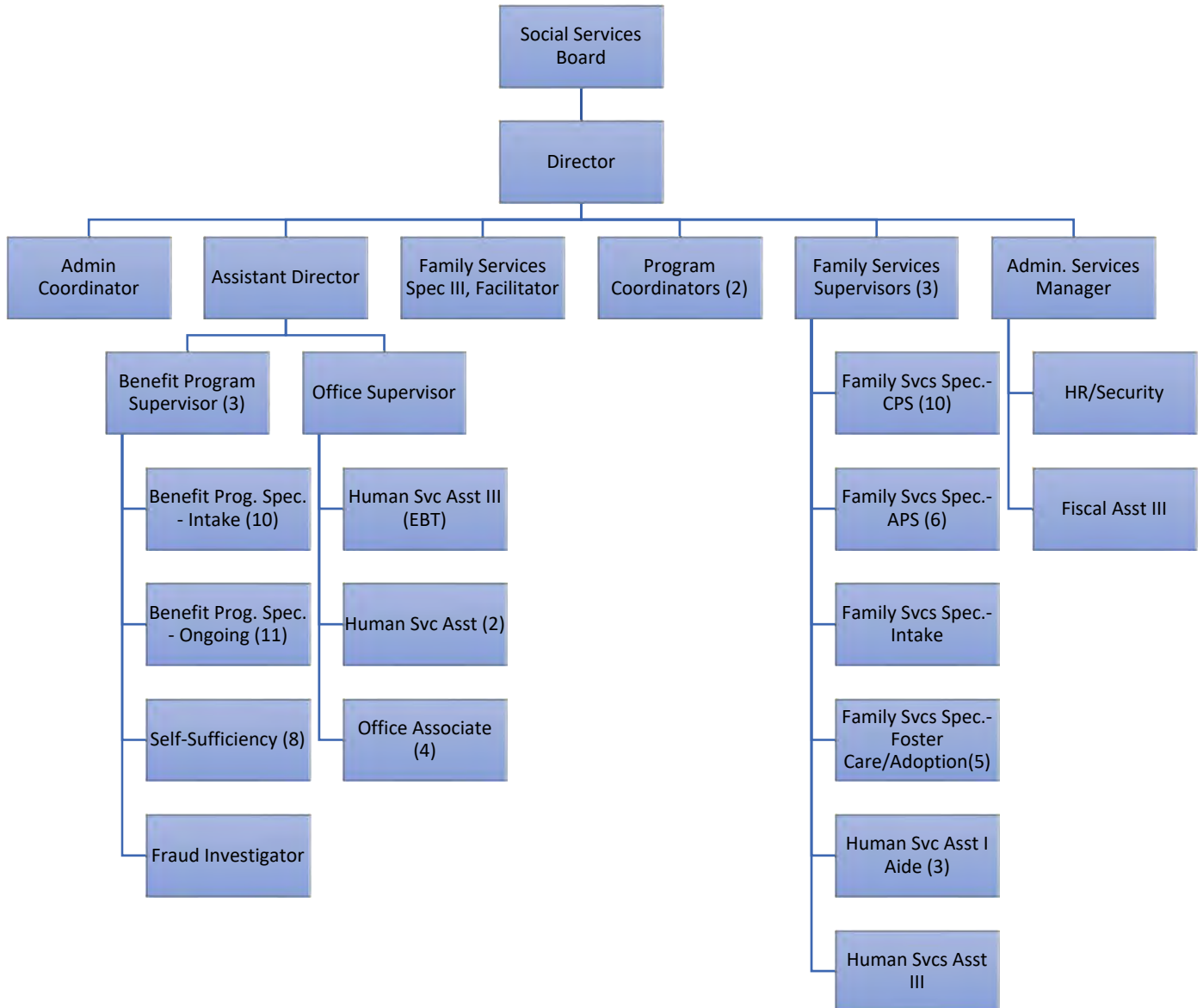
### Operating

- Additional funding needed for anticipated increases in the costs of the program

## Budget Summary

	FY2018 Actual	FY2019 Approved Budget	FY2019 Estimated Budget	FY2020 Adopted Budget	Change FY19 to FY 20	
<b>Costs</b>						
Operating	\$660,243	\$640,000	\$640,000	\$720,000	\$80,000	12.50%
Local Tax Funding	\$660,243	\$640,000	\$640,000	\$720,000	\$80,000	12.50%
<b>Full-Time Positions</b>	0	0	0	0	0	0.00%

# Social Services



# Social Services Administration

## Mission

To provide services to individuals and families to promote self-sufficiency, family and individual safety, family stability, personal responsibility and commitment to children.



During the 2018 Fiscal Year, Frederick County Department of Social Services processed 14,525 applications from County residents for Child Care, SNAP, Medicaid, and the TANF Programs.

## What We Do

- Provide case management and financial assistance to support and empower individuals and families. We work collaboratively with other community agencies to identify, link, or provide services and serve as advocates for vulnerable adults, children, and families
- This function covers the personnel costs, operating expenses, capital purchases, and lease payments for the administration of benefit programs for qualified Frederick County citizens

In 2018, the Department of Social Services began moving towards adopting more efficient filing methods and exploring the use of Laserfische. The Department's goal is to phase into a paperless filing system to maximize the limited space available in the building, as well as improving adherence to state and federal security and purging guidelines. Through collaboration with County IT, implementation should begin before the end of the year.

## Budget Summary

	FY2018 Actual	FY2019 Approved Budget	FY2019 Estimated Budget	FY2020 Adopted Budget	Change FY19 to FY 20	
<b>Costs</b>						
Personnel	\$5,063,649	\$5,531,637	\$5,518,374	\$6,346,873	\$815,236	14.73%
Operating	306,433	347,260	350,540	415,150	67,890	19.55%
Capital	259,671	256,600	229,300	206,600	-50,000	-19.48%
<b>Total</b>	5,629,753	6,135,497	6,098,214	6,968,623	833,126	13.57%
State/Federal	3,167,183	3,073,741	3,409,402	3,384,241	310,500	10.10%
<b>Local Tax Funding</b>	\$2,462,668	\$3,061,756	\$2,688,812	\$3,584,382	\$522,626	17.06%
<b>Full-Time Positions</b>	<b>72</b>	<b>73</b>	<b>80</b>	<b>82</b>	<b>9</b>	<b>12.32%</b>

## Goals/Objectives

- Provide training and support to both the management team and staff to further strengthen their skills and abilities in dealing with workplace stress and strengthen staff retention.
- Identify and connect with community partners to exchange information about services and resources each have to offer, with a focus on how to communicate with and educate both parties on available resources and service delivery methods to best match the needs of Frederick County citizens.
- Re-evaluate the agency's strategic plan to update and reprioritize existing goals to reflect the increasing demands of social service needs in the community and incorporate the introduction of new assistance programs and evolving staff needs.
- Revamp current staff work profiles to improve performance management and provide a more comprehensive system to support employees in achieving their career goals.
- Develop a Self-Sufficiency unit within the Benefits, Employment and Child Care Division. This unit will be focused on providing a wrap-around service to families within the VIEW, TANF, Title IV-E, and Child Care programs.
- Restructure current framework for the Services Division to allow agency to meet the increased needs of the most vulnerable children and adults in the community.

## Departmental Accomplishments

- Evaluated the current filing system and collaborated with the County Information Technology Department to explore Laserfische. This tool will be implemented later this year, using a phased approach.
- The CFW (Clarke, Frederick, Winchester) Foster Families Program, which the agency assumed fiscal and supervisory responsibility for last year, had 50 approved regular and kinship foster families in FY 2018. This is double the number of families approved during last fiscal year.
- Prepared for the implementation of the new Medicaid Expansion program in Virginia. The agency identified building and staffing needs and coordinated building renovation and is continuing hiring and training new staff.
- Continued fiscal and supervisory responsibility for the Child Care Quality Initiative program (Clarke, Frederick, Winchester, Shenandoah, Warren) without state funding. The program has continued to flourish and grow, providing valuable training resources to child care centers across the region.

## FY 20 Total Budget

**\$6,968,623**

## Notable Changes

### Personnel

- Merit/COLA average of 3% provided in FY 2019
- Health insurance premium increase of 10%
- Increase in staff mid-year FY 19 due to Medicaid expansion
- New positions 1 CPS Supervisor and 1 Family Services Specialist

### Operating

- Contractual increases

### Capital

- Decrease in office lease expense



# Public Assistance

## Mission

To provide services to individuals and families to promote self-sufficiency, family and individual safety, family stability, personal responsibility and commitment to children.



During this Fiscal Year, the CFW Foster Family Program has doubled the amount of approved foster family homes in the Clarke, Frederick, and Winchester area, giving Social Services a total of 50 families to assist children in need.

## What We Do

The agency is currently building a Self-Sufficiency team to strengthen and streamline multiple services to some of the most vulnerable families in the community. These services include TANF, VIEW, Day Care, and Title IV-E assistance. This team will support the collaboration of Benefits and Services staff to close the gaps of communication between the families and Social Service representatives.

Public Assistance administers the following programs:

- 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
- Foster Care Training and Recruitment
- Supplemental Nutrition Assistance Program (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
- Employment Services (VIEW)
- Child Protective Services (CPS)
- Adult Protective Services (APS)
- Adult Services including Companion Services to maintain elderly and disabled individuals in their own homes
- Foster Care
- Adoption and Family Services

## Budget Summary

	FY2018 Actual	FY2019 Approved Budget	FY2019 Estimated Budget	FY2020 Adopted Budget	Change FY19 to FY 20	
<b>Costs</b>						
Operating	\$1,882,377	\$2,136,250	\$1,752,878	\$1,842,317	-\$293,933	-13.75%
<b>Total</b>	1,882,377	2,136,250	1,752,878	1,842,317	-293,933	-13.75%
State/Federal	1,796,434	2,003,884	1,676,574	1,700,865	-303,019	-15.12%
Local Tax Funding	\$85,942	\$132,366	\$76,304	\$141,452	\$9,086	6.86%
<b>Full-Time Positions</b>	0	0	0	0	0	0.00%

## Goals/Objectives

- Continue support of ongoing recruitment activity to add the number of resource families available for placement of foster children in the community.
- Continue working with the Community Coalition to strategize on ways to handle the increasing numbers of families affected by the opioid crisis.
- Develop and improve the Community Career Connections Center that is administered by the VIEW worker and provide more comprehensive supportive services to our community.
- Hire and train new staff in preparation for the increased needs of the community through the Medicaid Expansion implementation.

## FY 20 Total Budget

**\$1,842,317**

## Notable Changes

## Operating

- Reduced expenses for the Federal Foster Care program

## Service Levels

	FY2018 Actual	FY2019 Budget	FY2020 Plan
# of children served in foster care during the fiscal year	55	55	55
% of children discharged to permanency during the fiscal year	89.14%	95%	92%
# of VIEW clients served	48	40	70
# of valid complaints of child abuse/neglect received	31	735	800
% valid CPS reports responded within priority response time	77.9%	90%	90%
# of children receiving on-going child protective services	75	125	168
% of children who were diverted from foster care	90%	90%	90%
# of complaints of adult abuse/neglect/exploitation received	409	440	450
# of SNAP applications	1,998	2,100	2,750
% timeliness of SNAP application processing	98.48%	98%	98%
# of TANF applications	436	450	500
% timeliness of TANF application processing	98.68%	98%	98%
# of Medicaid applications	3,393	3,000	7,000
Average monthly caseload per whole dept	8,167	7,500	12,000

# Community College



Lord Fairfax Community College  
Middletown, Virginia  
Founded 1970

# Community College

## Mission

LFCC provides a positive, caring, and dynamic learning environment that inspires student success, values diversity, and promotes community vitality.



Lord Fairfax Community College opened in 1970, serving the community for 48 years.

## What We Do

- This activity represents the contribution to Lord Fairfax Community College (LFCC) based on Frederick County student enrollment
- LFCC enriches communities by providing exemplary educational opportunities based on their core values of learning, high performance, integrity, positive spirit and diversity
- LFCC offers more than 80 associate degrees 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 employer

## Goals/Objectives

- Elevate the skilled workforce.
- Strengthen and expand educational access.
- Enhance support for student success.
- Promote engagement with the community.
- Continue with organizational improvement.

## FY 20 Total Budget

**\$81,308**

**No Notable Changes**

## Budget Summary

	FY2018 Actual	FY2019 Approved Budget	FY2019 Estimated Budget	FY2020 Adopted Budget	Change FY19 to FY 20	
<b>Costs</b>						
Operating	\$76,320	\$81,080	\$81,080	\$81,308	\$228	0.28%
Local Tax Funding	\$76,320	\$81,080	\$81,080	\$81,308	\$228	0.28%
<b>Full-Time Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>

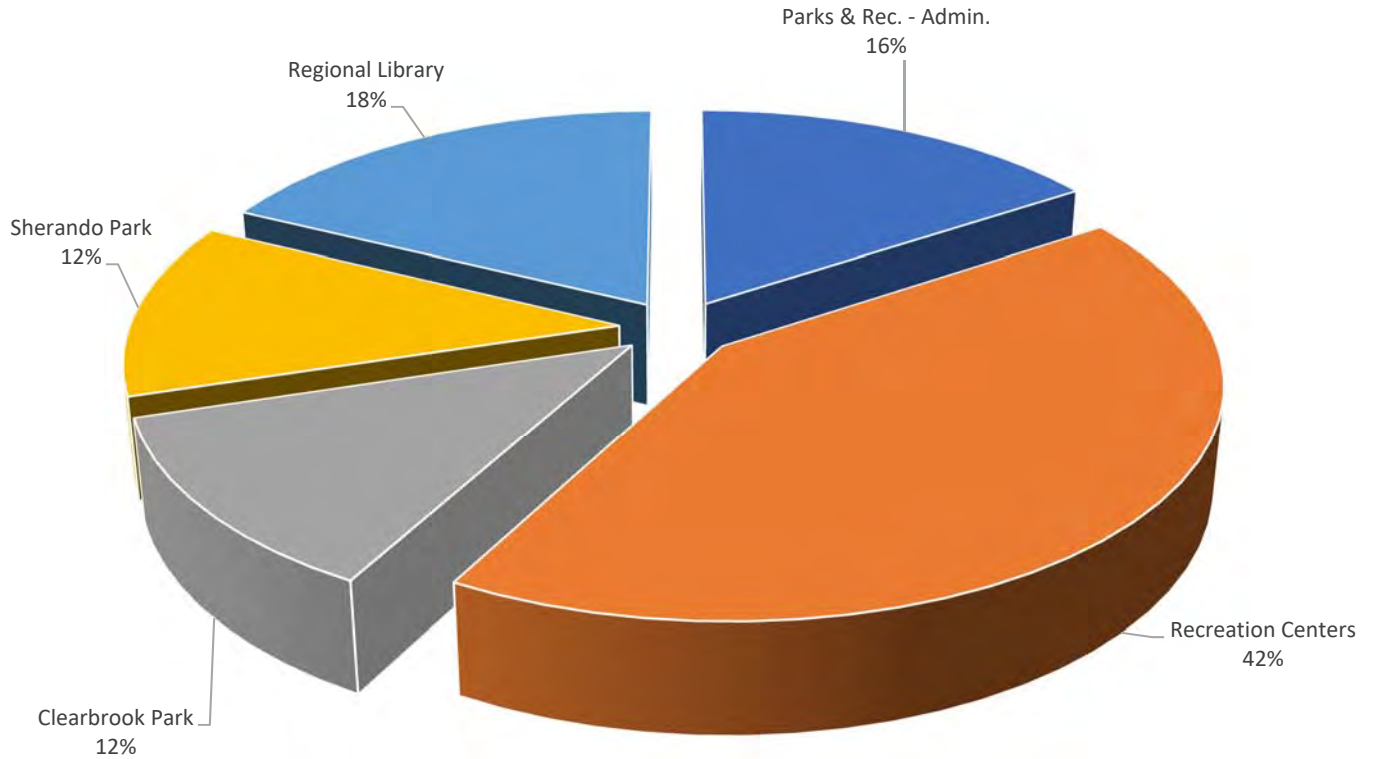


## **Parks, Recreation & Cultural**



Clearbrook Park  
Clearbrook, Virginia

## Parks, Recreation & Cultural



	2018 Actual	2019 Budget	2020 Adopted Budget	Increase/Decrease FY 2019 to FY 2020	
				Amount	%
Parks & Rec. - Administration	\$1,195,764	\$1,845,871	<b>\$1,083,521</b>	-\$762,350	-41.30%
Recreation Centers	2,537,766	2,841,132	<b>2,903,836</b>	62,704	2.20%
Clearbrook Park	817,097	825,715	<b>840,562</b>	14,847	1.79%
Sherando Park	859,448	790,418	<b>833,192</b>	42,774	5.41%
Regional Library	1,087,901	1,153,332	<b>1,218,200</b>	64,868	5.62%
<b>TOTAL EXPENDITURES</b>	<b>\$6,497,976</b>	<b>\$7,456,468</b>	<b>\$6,879,311</b>	-\$577,157	-7.74%

## Parks and Recreation





# Parks and Recreation - Administration

## Mission

The Frederick County Parks and Recreation Department strives to enhance the quality of life through innovative recreational opportunities and programs, parks, and facilities for the community and to protect the future generations the resources under our stewardship.

The Administrative Division has expanded customer service hours to 8 PM Monday-Friday.

Facebook followers have increased to 11,250.



Top 5 identified community benefits of the Parks & Recreation 2012 & 2017 Community Survey from the Strategic Plan:

- Improve health & fitness
- Improve quality of life
- Make Frederick County more desirable
- Provide alternative activities for youth
- Preserve open space

## What We Do

- The administrative portion of the Parks and Recreation budget provides for the leadership for 40 full-time and over 200 part-time employees which includes all trainings and staff certifications
  - This division also provides direction for over 300 volunteers annually
- The administrative division oversees the financial performance of the department including projecting revenues and expenditures to ensure the department does not require extra local tax dollars over what was allocated
  - Administrative personnel meet monthly with the Parks and Recreation Commission; the appointed body that makes recommendations to the Board of Supervisors regarding matters pertaining to the Parks and Recreation Department
- The future of the department is planned through the Parks and Recreation Master Plan, Comprehensive Plan, various park and service master plans, Capital Improvement Plan, and sub-division reviews for recreation amenities
  - The administrative division seeks various grants to assist in providing park or recreation amenities as well as provide the oversight in the development of new facilities and amenities
- This division provides for processing the registrations for programs and the reserving of park and County facilities

## Parks and Recreation - Administration

### Budget Summary

	FY2018 Actual	FY2019 Approved Budget	FY2019 Estimated Budget	FY2020 Adopted Budget	Change FY19 to FY 20	
<b>Costs</b>						
Personnel	\$874,297	\$846,043	\$787,956	\$868,902	\$22,859	2.70%
Operating	220,568	203,127	245,309	209,417	6,290	3.09%
Capital	100,899	796,701	796,227	5,202	-791,499	-99.34%
<b>Total</b>	<b>1,195,764</b>	<b>1,845,871</b>	<b>1,829,492</b>	<b>1,083,521</b>	<b>-762,350</b>	<b>-41.30%</b>
State/Federal	10,985	791,120	791,120	0	-791,120	-100.00%
<b>Local Tax Funding</b>	<b>\$1,184,779</b>	<b>\$1,054,751</b>	<b>\$1,038,372</b>	<b>\$1,083,521</b>	<b>\$28,770</b>	<b>2.72%</b>
<b>Full-Time Positions</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>0</b>	<b>0.00%</b>

### Goals/Objectives

- Develop an Aquatics Master Plan.
- Begin CAPRA (Commission for Accreditation of Park and Recreation Agencies) process.
- Prepare Abrams Creek Trail Phase I for design in accordance with federal regulations to begin in 2021.
- Begin pursuing right-of-way for Abrams Creek Phase II.
- Extend service hours for program registration and facility reservation assistance to include evenings and weekends.
- Increase digital marketing presence.
- Pursue alternative facility options to increase recreation opportunities for Frederick County residents.

### FY 20 Total Budget

**\$1,083,521**

### Notable Changes

#### Personnel

- Merit/COLA average of 3% provided in FY 2019
- Health insurance premium increase of 10%

#### Operating

- No notable changes

#### Capital

- Proposed Abrams Creek Trail project for FY 19 was awarded by the Commonwealth Transportation Board but will not likely start until FY 21

### Service Levels

	FY2018 Actual	FY2019 Budget	FY2020 Plan
# transactions using P-Card	2,167	2,170	2,175
Site Plan reviews by staff	16	16	12
Parks & Rec policy revisions	16	15	20
Donations received in \$	\$59,582	\$69,640	\$69,640
Number of volunteers	385	400	400
Miles of shared use trails	6.2	6.2	6.7
Miles of mountain bike trails	4	4	5.5

# Recreation Centers

## Mission

The Frederick County Parks and Recreation Department strives to enhance the quality of life through innovative recreational opportunities and programs, parks, and facilities for the community and to protect for future generations the resources under our stewardship.



The Recreation division offers over 160 activities and programs that help improve health and fitness, improve quality of life, and provide alternative activities for youth

## What We Do

New programs offered by Parks and Recreation include Lacrosse Camp, Fencing, Beach Volleyball Clinic, Line Dancing, Baseball/Softball Camp, 40 and Over Basketball League, Spirits of the Valley, Chess, Special Olympics Golf, and a Trail Run.

- This budget accounts for the operation of the Recreation Division which provides the before and after school recreation program at all eleven Frederick County elementary schools
  - Provides the organization and oversight for multiple youth and adult sport leagues, the Youth Triathlon, Thanksgiving 5K, and the Battlefield Half Marathon
  - This budget allows for the free use of the fitness rooms, lap swim, and paddleboats for all Frederick County residents
  - Provides a free session of swim lessons for all Frederick County second graders
  - Provides community wide events such as the Father/Daughter Dance, Kite Festival, July 4<sup>th</sup> Celebration, and Winter Wonderland light show
  - The recreation division plans excursions for all ages and programs for seniors and general interest
  - This division also provides the oversight of the aquatic operation at the two outdoor swimming pools located at each park and five community centers located at various schools within the County
  - Manages the PLAY Fund which consists of private donations that assist with Frederick County youth participation in recreation activities

## Recreation Centers

### Budget Summary

	FY2018 Actual	FY2019 Approved Budget	FY2019 Estimated Budget	FY2020 Adopted Budget	Change FY19 to FY 20	
<b>Costs</b>						
Personnel	\$1,925,898	\$2,024,514	\$2,123,376	\$2,154,224	\$129,710	6.40%
Operating	589,156	816,618	617,686	749,612	-67,006	-8.20%
Capital	22,712	0	0	0	0	0.00%
<b>Total</b>	2,537,766	2,841,132	2,741,062	2,903,836	62,704	2.20%
Fees	2,257,564	2,604,843	2,475,492	2,753,492	148,649	5.70%
<b>Local Tax Funding</b>	\$262,202	\$236,289	\$265,570	\$150,344	-\$85,945	-36.37%
<b>Full-Time Positions</b>	19	19	19	19	0	0.00%

### Goals/Objectives

- Expand Spirits of the Valley event to include additional battlefields and Frederick County businesses.
- Increase adult program offerings for all ages.
- Open 7<sup>th</sup> Camp basicREC location.
- Reduce barriers for youth participation in recreation.

### FY 20 Total Budget

**\$2,903,836**

### Notable Changes

#### Personnel

- Merit/COLA average of 3% provided in FY 2019
- Health insurance premium increase of 10%

#### Operating

- Reductions in contractual services, supplies, uniforms, concession expenses

### Service Levels

	FY2018 Actual	FY2019 Budget	FY2020 Plan
# of programs offered	161	168	171
# of program participants	78,000	78,000	78,000
Average daily attendance at basicREC	612	600	712
Average daily attendance at Camp basicREC	303	270	353
# of large special events	13	12	13
# of Special Olympics registrations	331	325	331
# of e-mail blast contacts	9,242	8,500	10,000
# of Facebook fans	10,058	10,000	11,500
Winter Wonderland attendance	35,743	35,000	35,800

# Clearbrook Park

## Mission

The Frederick County Parks and Recreation Department strives to enhance the quality of life through innovative recreational opportunities and programs, parks, and facilities for the community and to protect for future generations the resources under our stewardship.



Clearbrook Park consists of a 3-acre fishing lake, half mile walking path, Winter Wonderland offered November to January, and a 25M outdoor pool open May through September

## What We Do

Clearbrook Park is transitioning: New baseball/softball fields will be relocated to Stephenson Road in 2020 and the current baseball/softball fields parking lot will be replaced in 2019 inside of Clearbrook Park.

- The Clearbrook Park budget provides the funds to maintain the grounds at the following parks: Clearbrook Park, Frederick Heights Park, Reynolds Store, and “Old Frederick County Middle School”
  - Future parks to be maintained will be the Frederick Water Ballfield Complex (opening March 2020) and Snowden Bridge Park
  - This portion of the budget also provides for the grounds maintenance at the following Frederick County Public School sites: James Wood and Millbrook High Schools, James Wood and Frederick County Middle Schools, Stonewall, Redbud, Greenwood Mill, Indian Hollow, Gainesboro, and Apple Pie Ridge Elementary Schools, NREP, Dowell J. Howard, and the FCPS Administrative Campus
  - Maintain and prep the athletic fields at the above high schools, middle schools, and ballfields located within Clearbrook Park
  - Maintain the Old Frederick County Courthouse lawn
  - Support for the Winter Wonderland Event
  - Inspect and maintain four park playgrounds
  - Maintain the outdoor pool at Clearbrook Park
  - Provides nine shelters for rent and resident use
  - Provide support facilities for park patrons

## Budget Summary

	FY2018 Actual	FY2019 Approved Budget	FY2019 Estimated Budget	FY2020 Adopted Budget	Change FY19 to FY 20	
<b>Costs</b>						
Personnel	\$561,008	\$563,446	\$577,584	\$563,694	\$248	0.04%
Operating	195,325	254,969	272,618	270,368	15,399	6.03%
Capital	60,764	7,300	502,060	6,500	-800	-10.95%
<b>Total</b>	<b>817,097</b>	<b>825,715</b>	<b>1,352,262</b>	<b>840,562</b>	<b>14,847</b>	<b>1.79%</b>
Fees	234,272	252,950	210,529	207,037	-45,913	-18.15%
Proffers	0	0	197,000	0	0	0.00%
<b>Local Tax Funding</b>	<b>\$582,825</b>	<b>\$572,765</b>	<b>\$944,733</b>	<b>\$633,525</b>	<b>\$60,760</b>	<b>10.60%</b>
<b>Full-Time Positions</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>0</b>	<b>0.00%</b>

## Goals/Objectives

- Begin maintaining the outdoor grounds at the 12<sup>th</sup> Elementary School.
- Transition from Clearbrook Ballfields to Frederick Water Ballfields for play in spring of 2020.
  - Oversee installation of replacement parking at Clearbrook Park.
  - Begin maintenance of new ballfields once constructed.
- Transition Winter Wonderland through new parking and crowd flow.
- Repurpose Tot Pool Area at the outdoor pool.

## Service Levels

	FY2018 Actual	FY2019 Budget	FY2020 Plan
# of acres maintained	189.4	189.4	204.4
# of locations maintained	18	18	20
# of playgrounds maintained	4	4	4
# of athletic field preparations	380	495	475

## FY 20 Total Budget

**\$840,562**

## Notable Changes

### Personnel

- Merit/COLA average of 3% provided in FY 2019
- Health insurance premium increase of 10%

### Operating

- Additional funding needed for building and grounds repairs and maintenance supplies

FY 19 Estimated includes the following projects approved after budget adoption:

- Clearbrook Park parking lot
- Frederick Heights Park



# Sherando Park

## Mission

The Frederick County Parks and Recreation Department strives to enhance the quality of life through innovative recreational opportunities and programs, parks, and facilities for the community and to protect for future generations the resources under our stewardship.



Sherando Park consists of 330 maintained acres, outdoor fitness area, mountain bike trails, 4.5-acre fishing lake, 18-hole disc golf course, six soccer fields, 25M outdoor pool open May through September

## What We Do

- The Sherando Park budget provides the funds to maintain the grounds at Sherando and Rose Hill Parks along with the following Frederick County Public School sites: Sherando High School, Aylor and Admiral Byrd Middle Schools, Middletown, Bass-Hoover, Orchard View, Armel, and Evendale Elementary Schools, and FCPS Transportation Center
  - Maintain and prep the athletic fields at the above-mentioned middle and high schools and ballfields located at the park
  - Maintain and prep six soccer fields located at Sherando Park
  - Inspect and maintain four park playgrounds
  - Maintain the outdoor pool at Sherando Park
  - Provide seven shelters for rent and resident use
  - Provide multiple trails, disc golf, and support facilities to park patrons

The Northwest Sherando Park Project will provide an outdoor fitness facility, parking from Warrior Drive, a restroom facility, and open space. This project is funded by proffers and a VDOT Recreation Access Grant and will open in the spring of 2019.



## Budget Summary

	FY2018 Actual	FY2019 Approved Budget	FY2019 Estimated Budget	FY2020 Adopted Budget	Change FY19 to FY 20	
<b>Costs</b>						
Personnel	\$488,111	\$530,505	\$453,504	\$547,944	\$17,439	3.28%
Operating	277,339	252,763	219,410	277,748	24,985	9.88%
Capital	93,998	7,150	807,018	7,500	350	4.89%
<b>Total</b>	<b>859,448</b>	<b>790,418</b>	<b>1,479,932</b>	<b>833,192</b>	<b>42,774</b>	<b>5.41%</b>
Fees	218,478	233,900	200,967	178,887	-55,013	-23.51%
State/Federal	10,985	0	72,577	0	0	0.00%
Proffers	0	0	787,729	0	0	0.00%
<b>Local Tax Funding</b>	<b>\$629,985</b>	<b>\$556,518</b>	<b>\$418,659</b>	<b>\$654,305</b>	<b>\$97,787</b>	<b>17.57%</b>
<b>Full-Time Positions</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>0</b>	<b>0.00%</b>

## Goals/Objectives

- Improve drainage at Sherando Park ballfield complex.
- Improve drainage around all Sherando Park shelters.
- Install swing set at Rose Hill Park.
- Install Hard Tee Boxes at each disc golf hole.
- Repurpose Tot Pool Area at the outdoor pool.

## Service Levels

	FY2018 Actual	FY2019 Budget	FY2020 Plan
# of acres maintained	464.5	464.5	470.6
# of locations maintained	13	13	13
# of playgrounds maintained	3	3	3
# of athletic field preparations	500	600	600

## FY 20 Total Budget

**\$833,192**

## Notable Changes

### Personnel

- Merit/COLA average of 3% provided in FY 2019
- Health insurance premium increase of 10%

### Operating

- Additional funding needed for building and grounds repairs and maintenance supplies

FY 19 Estimated includes the following projects approved after budget adoption:

- Sherando Park utilities improvements
- Northwest Sherando Park Project

# Regional Library

## Mission

Handley Regional Library system provides outstanding information, resources, programs, and services to enrich our diverse community.



The Handley Regional Library system has been in service since 1913.

## What We Do

- Provide recreational reading materials, audio and video materials, resources that support both formal and informal education, historical and genealogical research materials, and computerized resources
- Provide reference services, reader's advisory service, introductory computer training, story times for young readers, foreign language and ESL training tools for residents, ASVAB training, literacy outreach and more
- The One Book, One Community program and Valley Reads area wide summer reading program are events in which the Library works with Literacy Volunteers, the three area school systems, the Museum of the Shenandoah Valley, Belle Grove, and other partners to promote reading and literacy
- This budget contains the contribution to the Handley Regional Library system

## Goals/Objectives

- Technology improvements to include larger, more relevant online suite of tools for customers, new technology materials, and improved training for staff.
- Purchase new furniture and fixtures and keep up with facility maintenance due to increased demand for meeting spaces from local groups and businesses.
- Operational improvements to include increased hours of operation, increased funding to programming/wider variety of programs for all ages, and ensuring the relevancy of the library collections to the diverse population in the area.

## FY 20 Total Budget

**\$1,218,200**

### Operating

- Increase in County contribution

## Budget Summary

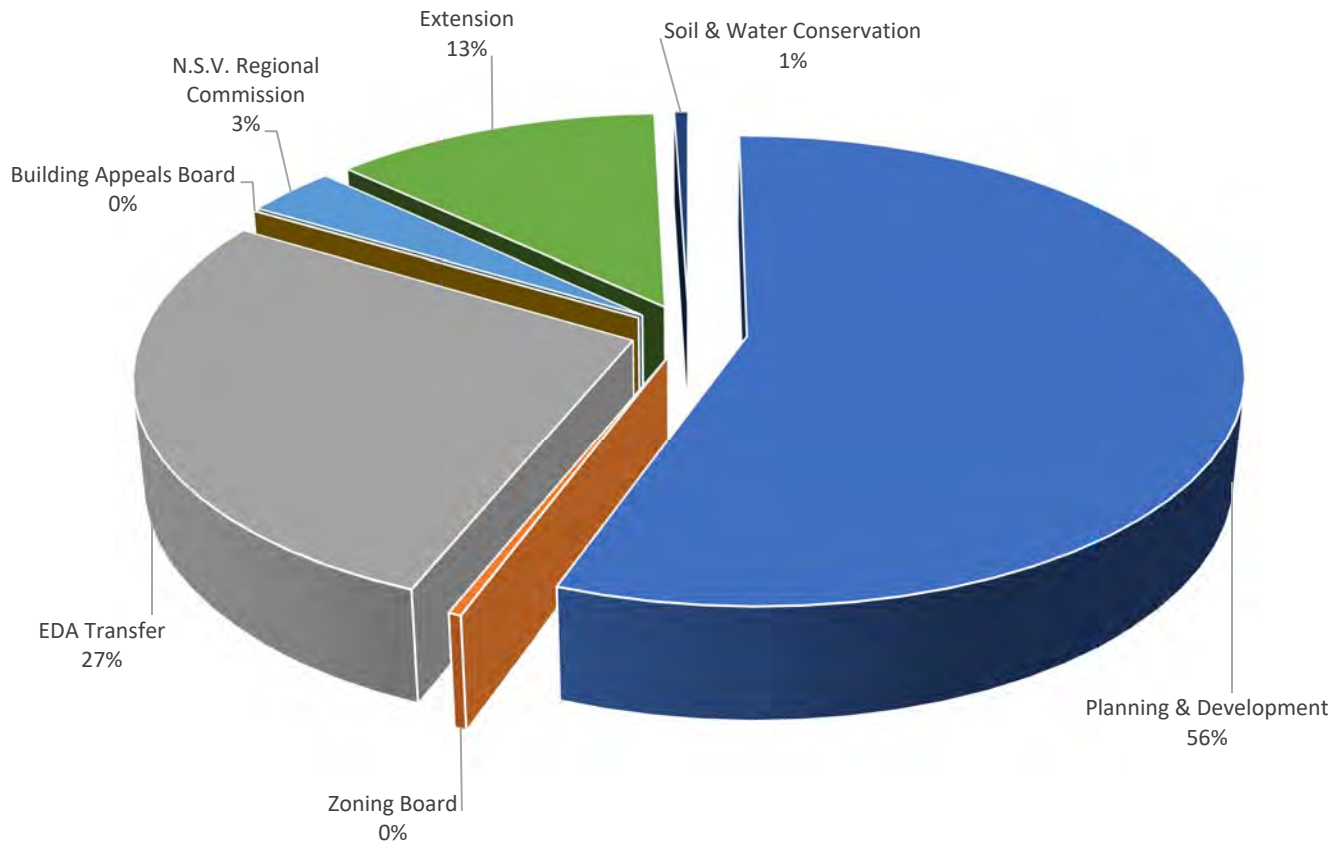
	FY2018 Actual	FY2019 Approved Budget	FY2019 Estimated Budget	FY2020 Adopted Budget	Change FY19 to FY 20	
<b>Costs</b>						
Operating	\$1,087,901	\$1,153,332	\$1,153,332	\$1,218,200	\$64,868	5.62%
Local Tax Funding	\$1,087,901	\$1,153,332	\$1,153,332	\$1,218,200	\$64,868	5.62%
<b>Full-Time Positions</b>	0	0	0	0	0	0.00%

# Community Development



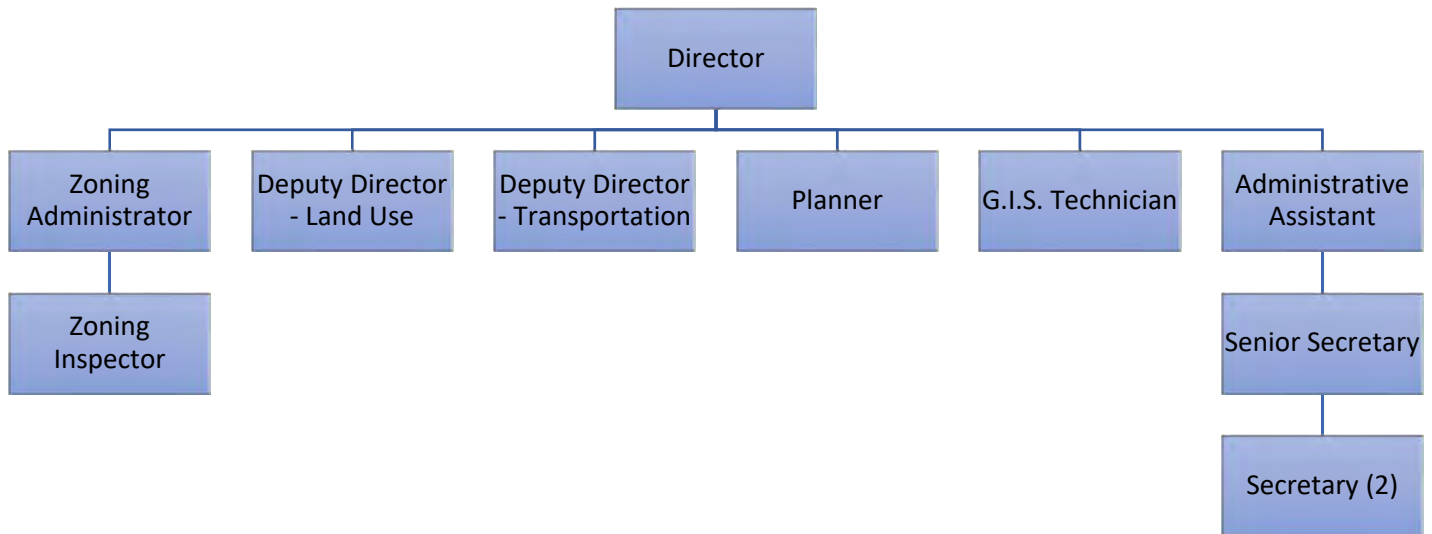
Mary Jane and James L. Bowman Library  
Stephens City, Virginia  
Opened July 2001

## Community Development



	2018 Actual	2019 Budget	2020 Adopted Budget	Increase/Decrease FY 2019 to FY 2020	
				Amount	%
Planning & Development	\$1,109,323	\$1,146,840	<b>\$1,201,306</b>	\$54,466	4.75%
EDA Transfer	2,582,770	571,282	<b>593,057</b>	21,775	3.81%
Zoning Board	6,001	7,821	<b>7,821</b>	0	0.00%
Building Appeals Board	0	561	<b>561</b>	0	0.00%
N.S.V. Regional Commission	58,359	70,351	<b>74,348</b>	3,997	5.68%
Soil & Water Conservation	7,000	7,000	<b>11,250</b>	4,250	60.71%
Extension	230,433	259,446	<b>269,550</b>	10,104	3.89%
<b>TOTAL EXPENDITURES</b>	<b>\$2,003,917</b>	<b>\$2,063,301</b>	<b>\$2,157,893</b>	<b>\$94,592</b>	<b>4.58%</b>

## Planning and Development



# Planning and Development

## Mission

To lead in the development of policies and procedures pertaining to all aspects of community growth and development, as well as administer existing policies and procedures fairly and accurately.



Frederick County issued 777 residential building permits for new residential housing units in 2018. Pictured is the Hiatt Run Multifamily project constructed during 2018, located within the area covered by the Northeast Frederick Land Use Plan.

Planning and Development facilitates the development of the Comprehensive Plan.

The 2035 Comprehensive Plan is the guide for the future growth of Frederick County.

The 2035 Frederick County Comprehensive Plan (The Plan) addresses the future of Frederick County for its citizens, highlights its rich history, and strives to further this great community. The Plan is guided by the *Vision Statement* and *Core Values* crafted and adopted by the Frederick County Board of Supervisors.

## What We Do

### Long-Range Planning

- Comprehensive policy planning
- Transportation planning
- Historic preservation
- Land use planning
- Agricultural and conservation planning
- Capital improvements planning

### Current Planning Projects

- Zoning ordinance review
- Subdivision ordinance review
- Transportation grant administration
- Battlefield and historic preservation grant administration
- Special projects assigned by the Board of Supervisors, Planning Commission, and the County Administrator

### Daily Administrative Activities

- Application reviews and customer service pertaining to rezoning matters, 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
- Agenda preparation

## Budget Summary

	FY2018 Actual	FY2019 Approved Budget	FY2019 Estimated Budget	FY2020 Adopted Budget	Change FY19 to FY 20	
<b>Costs</b>						
Personnel	\$1,051,434	\$1,062,545	\$1,096,188	\$1,117,011	\$54,466	5.13%
Operating	57,889	84,295	108,645	84,295	0	0.00%
Capital	0	0	28,447	0	0	0.00%
<b>Total</b>	<b>1,109,323</b>	<b>1,146,840</b>	<b>1,233,280</b>	<b>1,201,306</b>	<b>54,466</b>	<b>4.75%</b>
Fees	542,653	373,521	382,676	451,353	77,832	20.84%
<b>Local Tax Funding</b>	<b>\$566,670</b>	<b>\$773,319</b>	<b>\$850,604</b>	<b>\$749,953</b>	<b>-\$23,366</b>	<b>-3.02%</b>
<b>Full-Time Positions</b>	<b>11</b>	<b>11</b>	<b>11</b>	<b>11</b>	<b>0</b>	<b>0.00%</b>

## Goals/Objectives

- 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 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 its share of cost of new infrastructure.

## FY 20 Total Budget

**\$1,201,306**

## Notable Changes

### Personnel

- Merit/COLA average of 3% provided in FY 2019
- Health insurance premium increase of 10%

### Operating

- No notable changes

## Service Levels

	FY2018 Actual	FY2019 Budget	FY2020 Plan
# of rezoning applications reviewed	4	7	5
# of master development plans reviewed	6	5	5
# of site development plans reviewed	46	41	45
# of conditional use permits and variances	12	13	12
# of subdivision plans reviewed	6	6	6
# of lots platted	200	200	200
# of zoning violations	150	120	120
# of Planning Commission meetings held and supported	24	24	24



# EDA Transfer

## Mission

The EDA's mission is to create a diverse and strong business base. To assist with this, the EDA provides a wide array of information and free services designed to help businesses expand or locate operations in Frederick County.



The Frederick County Economic Development Authority was established during FY 2015.

## What We Do

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

## Goals/Objectives

- Contribute an accurate amount to the Economic Development Fund based on expenditures in that fund.

## FY 20 Total Budget

**\$593,057**

### Operating

- Increase in County support of the Economic Development Authority

## Budget Summary

	FY2018 Actual	FY2019 Approved Budget	FY2019 Estimated Budget	FY2020 Adopted Budget	Change FY19 to FY 20	
<b>Costs</b>						
Operating	\$2,582,770	\$571,282	\$563,907	\$593,057	\$21,775	3.81%
Local Tax Funding	\$2,582,770	\$571,282	\$563,907	\$593,057	\$21,775	3.81%
<b>Full-Time Positions</b>	0	0	0	0	0	0.00%

# Zoning Board

## Mission

To hear appeals from citizens relevant to zoning matters as established by the zoning ordinances of the County Code and interpreted by the Zoning Administrator.



Five citizens members are appointed by the Circuit Court.

## What We Do

- 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/Objectives

- Coordinate with County's zoning administration efforts.
- Hear zoning variance requests and zoning appeals from citizens.

**FY 20 Total Budget**

**\$7,821**

**No Notable Changes**

## Budget Summary

	FY2018 Actual	FY2019 Approved Budget	FY2019 Estimated Budget	FY2020 Adopted Budget	Change FY19 to FY 20	
<b>Costs</b>						
Personnel	\$2,738	\$4,521	\$1,025	\$4,521	\$0	0.00%
Operating	3,263	3,300	758	3,300	0	0.00%
<b>Local Tax Funding</b>	<b>\$6,001</b>	<b>\$7,821</b>	<b>\$1,783</b>	<b>\$7,821</b>	<b>\$0</b>	<b>0.00%</b>
<b>Full-Time Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>

# Building Appeals Board

## Mission

Render fair and competent decisions regarding application of the Virginia Uniform Statewide Building Code.



Building Appeals Board members serve a five-year term and are appointed by the Frederick County Board of Supervisors.

## What We Do

- The Building Appeals Board is composed of five voting citizen members, each having a certain technical building background
- 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 meets on an “as needed” basis
- This Board is staff supported by the Planning and Inspections Departments

## Goals/Objectives

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

**FY 20 Total Budget**

**\$561**

**No Notable Changes**

## Budget Summary

	FY2018 Actual	FY2019 Approved Budget	FY2019 Estimated Budget	FY2020 Adopted Budget	Change FY19 to FY 20	
<b>Costs</b>						
Personnel	\$0	\$161	\$0	\$161	\$0	0.00%
Operating	0	400	0	400	0	0.00%
<b>Local Tax Funding</b>	\$0	\$561	\$0	\$561	\$0	0.00%
<b>Full-Time Positions</b>	0	0	0	0	0	0.00%

# Northern Shenandoah Valley Regional Commission

## Mission

The NSVRC exists to bring the participating local governments together to pursue common goals, work together on regional issues, and find efficiencies through collaboration.



The NSVRC has provided the same or comparable core services to its member jurisdictions since its Charter in 1970.

## What We Do

- This activity includes the County contribution to the Northern Shenandoah Valley Regional Commission
- The participating localities include the counties of Clarke, Frederick, Page, Shenandoah, Warren, and all jurisdictions within, as well as the City of Winchester
- The NSVRC provides core services including Hazard Mitigation Planning, Regional Economic Development Planning, Housing and Community Development planning and project management, Natural Resource Planning, and Urban and Rural Transportation planning
- NSVRC is available to assist the localities with a variety of localized technical assistance activities at the request of the jurisdiction

## Goals/Objectives

- Satisfy State and Federal mandates on a regional level, which our member-owner localities would otherwise be required to satisfy individually and duplicatively.
- Foster collaboration among member-owner localities that leads to efficient and effective governing.
- Provide member-owner localities with timely and competent technical assistance.
- Operate regional programs and initiatives that are eligible only to regional collaborative entities, which enrich the lives of residents.
- Contribute the County's fair share to the Commission based on a per capita formula.

## FY 20 Total Budget

**\$74,348**

### Operating

- Increase in County contribution

## Budget Summary

	FY2018 Actual	FY2019 Approved Budget	FY2019 Estimated Budget	FY2020 Adopted Budget	Change FY19 to FY 20	
<b>Costs</b>						
Operating	\$58,359	\$70,351	\$70,351	\$74,348	\$3,997	5.68%
Local Tax Funding	\$58,359	\$70,351	\$70,351	\$74,348	\$3,997	5.68%
<b>Full-Time Positions</b>	0	0	0	0	0	0.00%

# Soil and Water Conservation District

## Mission

To conserve, protect, and enhance the quality of our region's soil and water.



The Lord Fairfax Soil & Water Conservation District was organized under the authority of the Soil Conservation District Law as passed by the Virginia General Assembly of 1938.

## What We Do

- This activity includes the County contribution to the Lord Fairfax Soil and Water Conservation District (SWCD)
- The SWCD is responsible for activities in the counties of Clarke, Frederick, Shenandoah, Warren, and the City of Winchester
- The Virginia Department of Conservation and Recreation provides funds to the SWCD and establishes requirements for Agricultural and Urban Best Management Practices (BMPs) to carry out conservation activities
- SWCD works with landowners who want to undertake BMPs
- SWCD provides educational programs targeting both youth and adults to promote ecologically sound use of land and water resources
- SWCD is responsible for the operation and management of two dams, both located in Shenandoah County

## Goals/Objectives

- Contribute County's share to the Commission based on a per capita formula.
- Strengthen the capacity of the District by improving its organizational efficiency and effectiveness.
- Maintain and enhance a District Advocacy Plan.
- Increase and stabilize SWCD funding.
- Strengthen the capacity of the District to effectively address the soil and water conservation needs of our communities

## FY 20 Total Budget

**\$11,250**

## Notable Changes

### Operating

- Increase in County contribution

## Budget Summary

	FY2018 Actual	FY2019 Approved Budget	FY2019 Estimated Budget	FY2020 Adopted Budget	Change FY19 to FY 20	
<b>Costs</b>						
Operating	\$7,000	\$7,000	\$7,000	\$11,250	\$4,250	60.71%
Local Tax Funding	\$7,000	\$7,000	\$7,000	\$11,250	\$4,250	60.71%
<b>Full-Time Positions</b>	0	0	0	0	0	0.00%

## Extension

Extension  
Technician

Secretary



# Extension

## Mission

Virginia Cooperative Extension helps lead the engagement mission of Virginia Tech and Virginia State University, the commonwealth's land-grant universities. Building local relationships and collaborative partnerships, we help people put scientific knowledge to work through learning experiences that improve economic, environmental, and social well-being.

The Extension Office is working with farmers, area residents, commercial industries, and local government to educate, raise awareness, and to help manage spotted lanternfly, an invasive insect that has potential to be a threat to agriculture, the forest industry, and general commerce, as well as a nuisance in the home landscape.



L-R, Tammy Epperson-4-H Program Assistant, Jennifer Fost-4-H Secretary, Marsha Wright-Unit Administrative Assistant, Dyllan Chapins-4-H Agent, Mark Sutphin-Horticulture Agent

## What We Do

- Virginia Cooperative Extension 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, 108 county and city offices, 11 agricultural research and Extension centers, and six 4-H educational centers
- 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



## Budget Summary

	FY2018 Actual	FY2019 Approved Budget	FY2019 Estimated Budget	FY2020 Adopted Budget	Change FY19 to FY 20	
<b>Costs</b>						
Personnel	\$147,166	\$149,276	\$152,304	\$157,429	\$8,153	5.46%
Operating	81,683	108,506	82,867	110,386	1,880	1.73%
Capital/Leases	1,584	1,664	1,683	1,735	71	4.27%
<b>Total</b>	<b>230,433</b>	<b>259,446</b>	<b>236,854</b>	<b>269,550</b>	<b>10,104</b>	<b>3.89%</b>
<b>Local Tax Funding</b>	<b>\$230,433</b>	<b>\$259,446</b>	<b>\$236,854</b>	<b>\$269,550</b>	<b>\$10,104</b>	<b>3.89%</b>
<b>Full-Time Positions</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>0</b>	<b>0.00%</b>

## Goals/Objectives

- 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 and deliver nutrition, health, food safety, parenting, financial educational programs to schools, community members and businesses, and public service agencies.

## FY 20 Total Budget

\$269,550

## Notable Changes

## Personnel

- Merit/COLA average of 3% provided in FY 2019
- Health insurance premium increase of 10%

## Operating

- No notable changes

## Service Levels

	FY2018 Actual	FY2019 Budget	FY2020 Plan
# of youth enrolled in full-time membership with a 4-H Club	244	430	450
# of youth receiving 4-H programming outside of a 4-H Club	875	3,500	3,500
# of face-to-face financial education contacts	2,531	3,200	3,200
# of teaching opportunities with individuals regarding consumer and environmental horticulture*	17,479	12,250	16,000
# of agricultural program participants	6,892	5,250	6,500
# of participants attending food, nutrition, and health programs*	2,039	4,100	N/A
*compile figures from all counties in Planning District 7 (based on calendar year)			

## Miscellaneous



Round Hill Station  
Frederick County Fire and Rescue  
Winchester, Virginia  
Opened August 2015

# General Fund Transfers – Non-Departmental

## Mission

To provide for the general fund budgeting of transfers for various school funds, including school operating, school debt, and school capital. In addition to school transfers, budgetary transfers needed for merit, fringe, and cost of living adjustments are provided for general fund employees.



## What We Do

### Transfers from the General Fund to Other Funds

- Transfer to the School Operating Fund
- Transfer to the School Debt Service Fund
- Transfer to the School Capital Fund

### Non-Departmental

- Merit, Fringe, and Cost-Of-Living-Adjustment Reserves
- Operational Contingency
- County debt service payments

## FY 20 Total Budget

**\$114,675,040**

### Operating

- Increases to County contribution to School Operating and Debt Service Funds
- Additional funding needed for 4% merit/COLA
- Funding included for County Capital Fund

## Goals/Objectives

- Transfer the correct amounts to the appropriate funds.

## Budget Summary

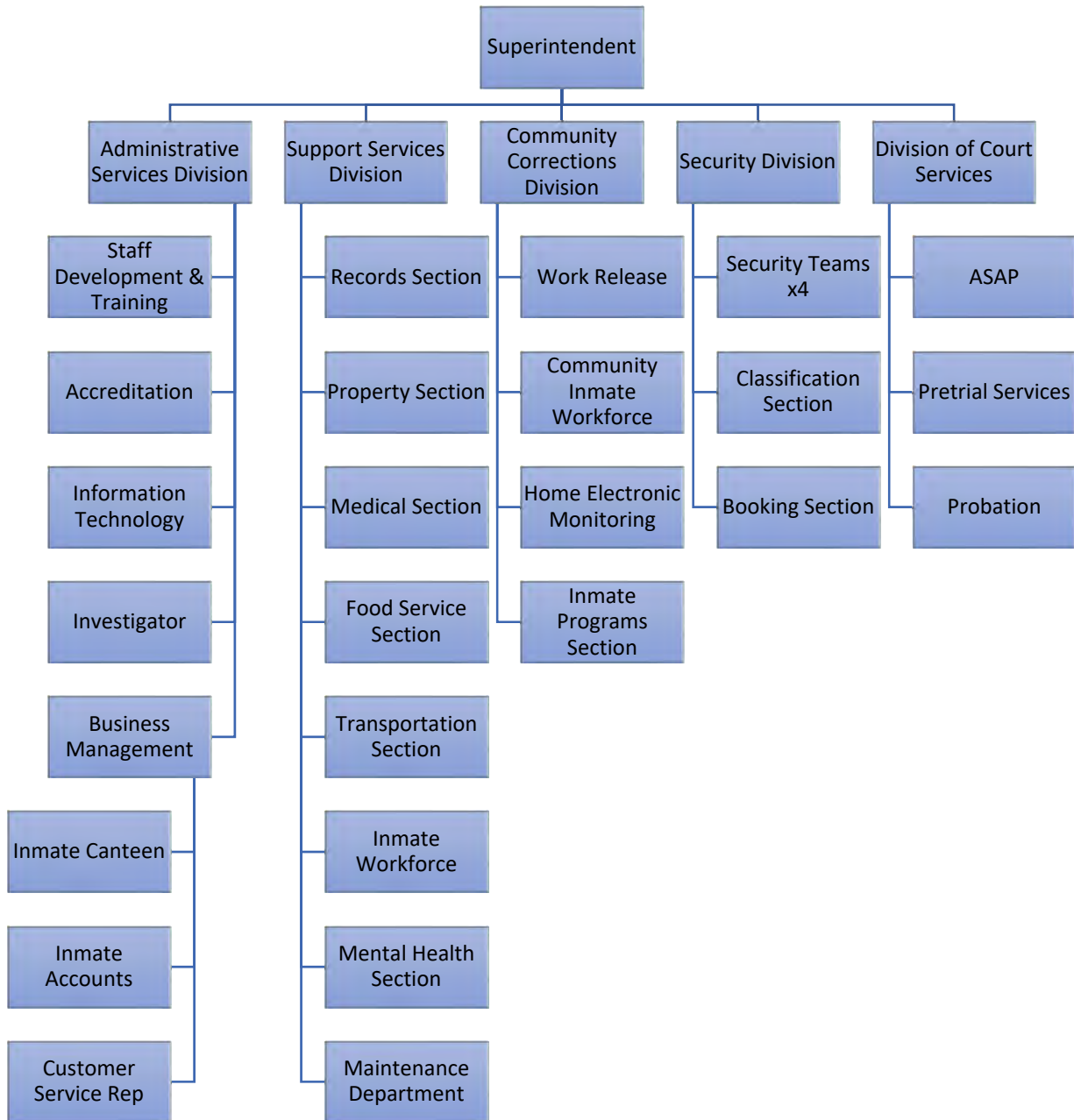
	FY2018 Actual	FY2019 Approved Budget	FY2019 Estimated Budget	FY2020 Adopted Budget	Change FY19 to FY 20	
<b>Costs</b>						
Operating	\$104,186,881	\$103,628,595	\$103,773,074	\$114,675,040	\$11,046,445	10.65%
Local Tax Funding	\$104,186,881	\$103,628,595	\$103,773,074	\$114,675,040	\$11,046,445	10.65%
<b>Full-Time Positions</b>	0	0	0	0	0	0.00%

## Other Funds



Northwestern Regional Adult Detention Center  
Winchester, Virginia  
Established 1989

# Northwestern Regional Adult Detention Center Fund





# Northwestern Regional Adult Detention Center Fund

## Mission

To provide correctional and court services in support of criminal justice systems for the counties of Clarke Fauquier, Frederick, and the City of Winchester.



Northwestern Regional Adult Detention Center sits on a 33-acre parcel consisting of three buildings: the Main Facility, Security Annex, and Community Corrections.

## What We Do

One of Northwestern Regional Adult Detention Center's goals is to initiate Video Visitation, which will not only enhance security practices but will contribute to lessening the burden on the community by allowing visits to take place virtually anywhere.

- The Detention Center is an 840-bed, medium security, direct supervision facility located in the City of Winchester
- The Detention Center, organized in 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 Detention Center is governed by a Regional Jail Authority composed of appointed members from each of the four participating localities
- In addition to traditional incarceration operations, services include Community Inmate Workforce Program, Work Release, Home Electronic Monitoring (HEM), Local Offender Probation, and the formal monitoring of criminal defendants awaiting trial (Pretrial Services)
- The Local Offender Probation Program and Pretrial Services functions are partially funded by a grant provided by the Virginia Department of Criminal Justice Services with the remainder of Pretrial expenses being supported by the localities and the remainder of Probation expenses being supported by Client Supervision Fees and Drug Testing Fees

## Northwestern Regional Adult Detention Center Fund

### Budget Summary

	FY2018 Actual	FY2019 Approved Budget	FY2019 Estimated Budget	FY2020 Adopted Budget	Change FY19 to FY 20	
<b>Costs</b>						
Personnel	\$14,826,167	\$16,270,651	\$15,755,234	\$16,904,946	\$634,295	3.90%
Operating	5,441,323	6,399,875	5,818,491	6,192,127	-207,748	-3.25%
Capital/Leases	80,885	118,650	333,214	141,775	23,125	19.49%
<b>Total</b>	<b>20,348,375</b>	<b>22,789,176</b>	<b>21,906,939</b>	<b>23,238,848</b>	<b>449,672</b>	<b>1.97%</b>
Fees	1,163,267	1,077,225	1,007,050	1,224,700	147,475	13.69%
State/Federal	7,229,046	7,303,700	7,334,401	7,381,657	77,957	1.07%
Other Locality Contributions	7,730,749	7,824,994	7,713,659	7,572,537	-252,457	-3.23%
Local Reserves	0	1,316,409	659,919	1,988,416	672,007	51.05%
<b>Local Tax Funding</b>	<b>\$5,394,459</b>	<b>\$5,266,848</b>	<b>\$5,191,910</b>	<b>\$5,071,538</b>	<b>-\$195,310</b>	<b>-3.71%</b>
<b>Full-Time Positions</b>	<b>208</b>	<b>208</b>	<b>208</b>	<b>209</b>	<b>1</b>	<b>0.48%</b>

### Goals/Objectives

- Complete the upgrade of all facilities security infrastructure.
- Initiate video visitation which will allow host of integration, advancement, and enhance security.
- Install security screening on Pod 3 outdoor recreation areas.
- Replace Community Correction Center's remaining two hot water heaters.
- Install eye wash stations in each medical department, booking, laundry and kitchens.
- Achieve 20% growth in the Work Release and HEM programs.

### FY 20 Total Budget

**\$23,238,848**

### Notable Changes

#### Personnel

- Merit/COLA average of 3% provided in FY 2019
- Health insurance premium increase of 10%
- New Position Pretrial Intake Officer

#### Capital

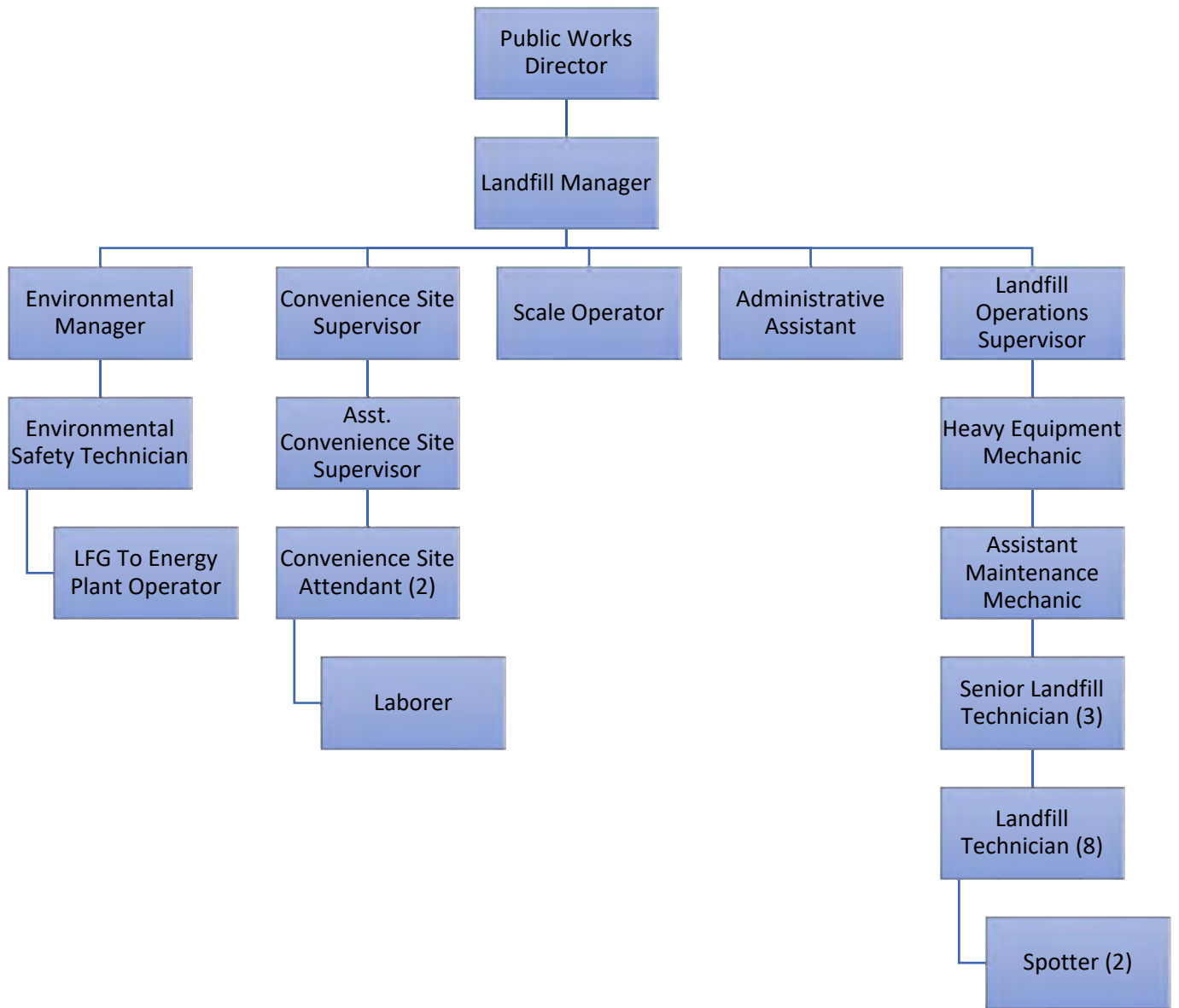
- Vehicle Replacements

### Service Levels

	FY2018 Actual	FY2019 Budget	FY2020 Plan
# of acts of institutional violence	57	50	54
Average weekly cost to feed inmates	\$17,565	\$20,557	\$19,885
# of inmate/inmate assaults	27	42	34
% of Dept. of Corrections standards in total or partial compliance	100%	100%	100%
Cases referred (Probation Program)	489	444	520
Community service hours performed (Probation Program)	7,384	12,500	12,500
Court costs paid (Probation Program)	\$58,893	\$45,000	\$70,000
Restitution paid (Probation Program)	\$5,303	\$8,000	\$8,000
Client supervision days (Probation Program)	102,403	102,120	114,480



# Landfill Fund



# Landfill Fund

## Mission

The Frederick County Landfill strives to provide environmental and fiscally responsible management of solid wastes for the members of the regional service area. This includes management practices to ensure services for future generations.



Landfill tipping fees are the primary source of funding used to support landfill operations.

## What We Do

The Landfill is currently working to increase connectivity around the site. High speed internet will provide future opportunities for reliable communication, data collection, and remote monitoring throughout the facility.

- The Landfill provides non-hazardous solid waste disposal needs for Frederick and Clarke Counties and the City of Winchester
- The landfill property includes 966 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
- Frederick County operates a tire chipper as part of the Northern Shenandoah Valley Regional Commission RTOP program, serving all localities within the Commission
- A program to convert landfill gas to electricity was established in 2010
- Currently two Jenbacher 320 engines are fueled by the landfill gas and can produce approximately two megawatts of power
- The Landfill operates and maintains a leachate pre-treatment system designed to collect and provide treatment from all three of the permitted landfills located at the facility

## Budget Summary

	FY2018 Actual	FY2019 Approved Budget	FY2019 Estimated Budget	FY2020 Adopted Budget	Change FY19 to FY 20	
<b>Costs</b>						
Personnel	\$1,858,412	\$2,080,625	\$2,033,400	\$2,272,338	\$191,713	9.21%
Operating	2,465,388	3,316,513	2,995,431	3,235,315	-81,198	-2.44%
Capital/Leases	2,205,276	2,105,000	4,405,101	4,960,000	2,855,000	135.62%
<b>Total</b>	<b>6,529,076</b>	<b>7,502,138</b>	<b>9,433,932</b>	<b>10,467,653</b>	<b>2,965,515</b>	<b>39.52%</b>
Fees	8,027,602	7,471,939	8,072,587	7,972,793	500,854	6.70%
Local Reserves	0	30,199	1,361,345	2,494,860	2,464,661	8161.39%
<b>Local Tax Funding</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>
<b>Full-Time Positions</b>	<b>27</b>	<b>27</b>	<b>27</b>	<b>28</b>	<b>1</b>	<b>3.70%</b>

## Goals/Objectives

- Maintain vegetative cover on exposed soils be overseeding and fertilizing, increase frequency of mowing established vegetation.
- Improve management of storm water control features.
- Increase safety awareness of all landfill employees and continuing education of operators.
- Continue base grading of MSW Cell 3A in order to prepare for liner installation in FY 2020-2021.
- Modify leachate system to better manage collection, treatment, and disposal.
- Maintain and expand landfill gas collection system as needed to maximize collection efficiency.
- Maximize electrical production off landfill gas collected.
- Strive for waste reduction through recycling, composting, brush grinding, tire shredding, etc.

## FY 20 Total Budget

**\$10,467,653**

## Notable Changes

### Personnel

- Merit/COLA average of 3% provided in FY 2019
- Health insurance premium increase of 10%
- New Position Landfill Technician

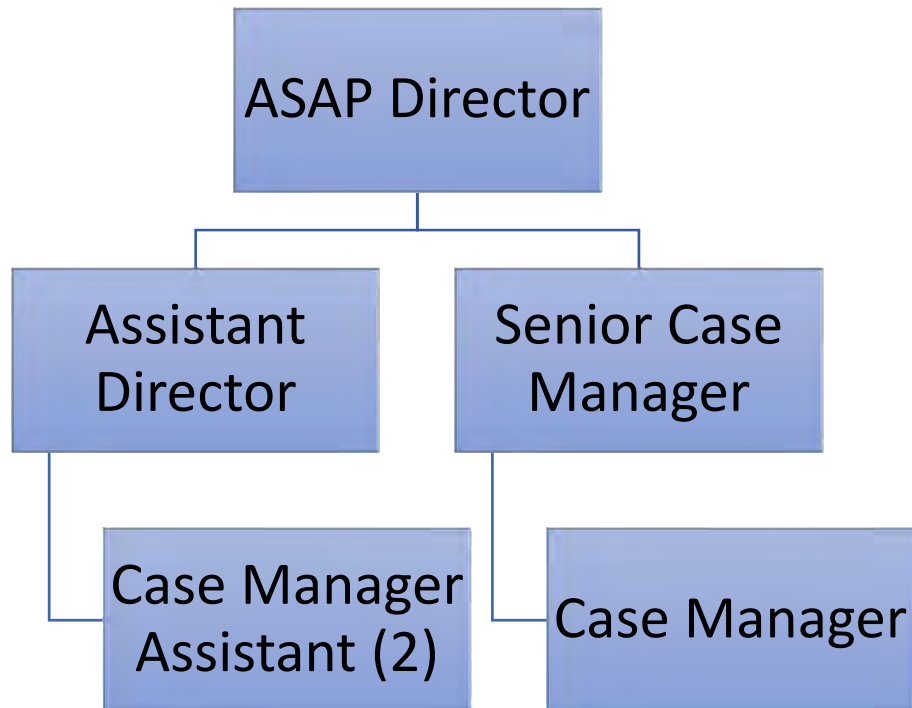
### Capital

- Large rock removal project planned in FY 20

## Service Levels

	FY2018 Actual	FY2019 Budget	FY2020 Plan
Tons of waste weighted and disposed	185,810	170,000	175,000
Megawatt/hours of power generated from Gas to Energy Plant	10,559	10,512	10,512
Gallons of pretreated leachate collected and discharged	18,558,000	20,000,000	25,000,000
Tons of scrap metal recycled	1,360	1,000	1,200
Tons of household hazardous waste collected	93.73	100	100
Tons of tires processed to rubber chips	1,791	1,100	2,000
Tons of yard waste processed to mulch	6,902	6,000	7,500

## Old Dominion Alcohol Safety Action Program Fund



# Old Dominion Alcohol Safety Action Program Fund

## Mission

The Commission on VASAP is mandated to improve highway safety by decreasing the incidence of driving under the influence of alcohol and other drugs, leading to the reduction of alcohol and drug related fatalities and crashes.



Hours of Operation  
Monday – Thursday  
8am to 4 pm, Friday 8  
am to 4 pm  
Warren County Office  
and Shenandoah  
County Office staffed  
every Tuesday 8 am to  
4 pm

## What We Do

VASAP provides multiple interventions to offenders. On September 28, 2018 the Commission on VASAP had a recidivism study conducted to rate the efficacy of the program. ICF, an international research firm, was commissioned to do a study on VASAP's effectiveness. The results of this study showed that among people who successfully completed VASAP, there was a twelve-month recidivism rate of 2.8% and a 24-month recidivism rate of 5.1%. The average time between VASAP completion and repeat conviction was 633 days. The low recidivism rates provide further evidence about the success of VASAP.

- The Old Dominion Alcohol Safety Action Program (ASAP) 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
- The Commission on Virginia Alcohol Safety Action Program (VASAP) establishes statewide standards, however, each local ASAP is guided by policies set 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 Driving Suspended Intervention and Habitual Offender/Felony DUI Reinstatement Evaluation

## Old Dominion Alcohol Safety Action Program Fund

### Budget Summary

	FY2018 Actual	FY2019 Approved Budget	FY2019 Estimated Budget	FY2020 Adopted Budget	Change FY19 to FY 20	
<b>Costs</b>						
Personnel	\$449,576	\$490,043	\$450,324	\$477,749	-\$12,294	-2.50%
Operating	57,669	57,305	54,120	81,900	24,595	42.91%
Capital/Leases	15,980	15,000	15,132	17,000	2,000	13.33%
<b>Total</b>	<b>523,225</b>	<b>562,348</b>	<b>519,576</b>	<b>576,649</b>	<b>14,301</b>	<b>2.54%</b>
Fees	511,299	551,634	519,576	551,634	0	0.00%
Local Reserves	11,926	10,714	0	25,015	14,301	133.47%
<b>Local Tax Funding</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>
<b>Full-Time Positions</b>	<b>7</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>0</b>	<b>0.00%</b>

### Goals/Objectives

- Provide the convicted DUI offender with a meaningful alternative to incarceration, fines, and loss of driving privileges through program participation.
- Reduce the rate of recidivism among ASAP graduates within the next three-year period by 25%.
- 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.

### FY 20 Total Budget

**\$576,649**

### Notable Changes

#### Personnel

- Merit/COLA average of 3% provided in FY 2019
- Health insurance premium increase of 10%
- Elimination of part-time Secretary

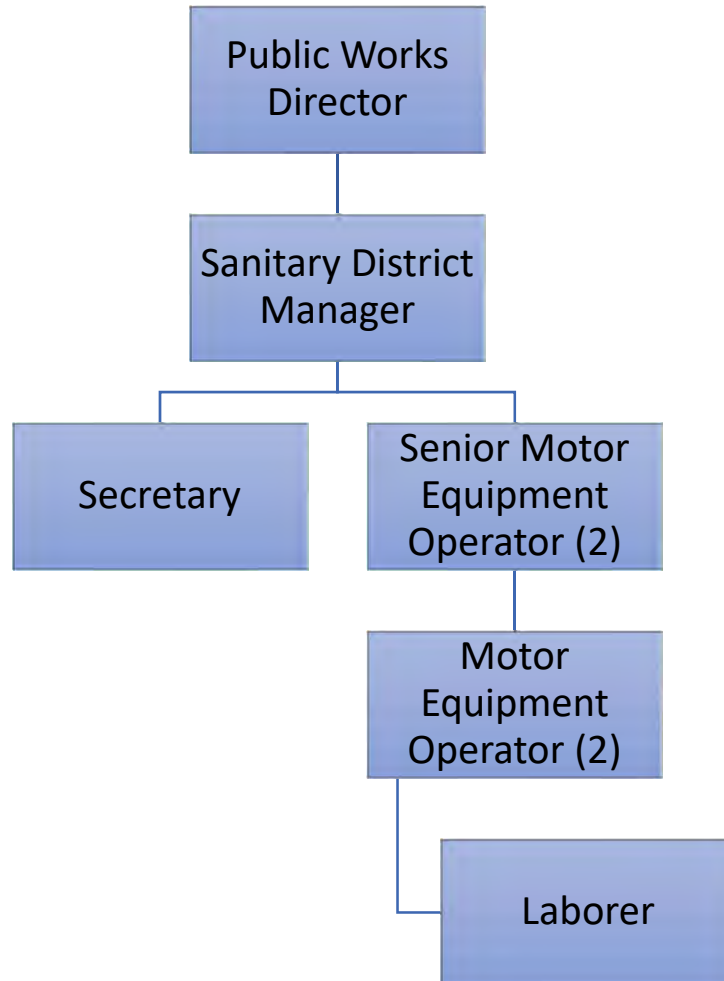
#### Operating

- Additional funding needed for the purchase of nine computers and six Intoximeters

### Service Levels

	FY2018 Actual	FY2019 Budget	FY2020 Plan
# of DUI Referrals	896	815	815
# of Young Offender Referrals	47	65	65
# of First Offender Drug Program Referrals	184	278	278
# of Driver Improvement Clinic Referrals	0	0	0
# of Habitual Offender Evaluations	63	67	67

## Shawneeland Sanitary District Fund





# Shawneeland Sanitary District Fund

## Mission

We strive to work safely and efficiently to ensure the roads and common areas are effectively maintained for Shawneeland residents.



Shawneeland consists of one Manager (not pictured), 1 Secretary, and five crew members. The crew maintains 104 lane miles throughout Shawneeland.

## What We Do

- The Shawneeland Sanitary District (SSD) was established by the Frederick County Board of Supervisors
- 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

The staff maintains and repairs all SSD-owned equipment in-house when possible to help reduce repair costs.

## Shawneeland Sanitary District Fund

### Budget Summary

	FY2018 Actual	FY2019 Approved Budget	FY2019 Estimated Budget	FY2020 Adopted Budget	Change FY19 to FY 20	
<b>Costs</b>						
Personnel	\$457,386	\$475,521	\$491,520	\$511,692	\$36,171	7.60%
Operating	418,174	576,570	608,518	775,523	198,953	34.50%
Capital/Leases	0	33,000	75,824	8,000	-25,000	-75.75%
<b>Total</b>	875,560	1,085,091	1,175,862	1,295,215	210,124	19.36%
Fees	804,443	707,260	801,532	804,300	97,040	13.72%
Local Reserves	71,117	377,831	374,330	490,915	113,084	29.92%
<b>Local Tax Funding</b>	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Full-Time Positions</b>	7	7	7	7	0	0.00%

### Goals/Objectives

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

### FY 20 Total Budget

**\$1,295,215**

### Notable Changes

#### Personnel

- Merit/COLA average of 3% provided in FY 2019
- Health insurance premium increase of 10%

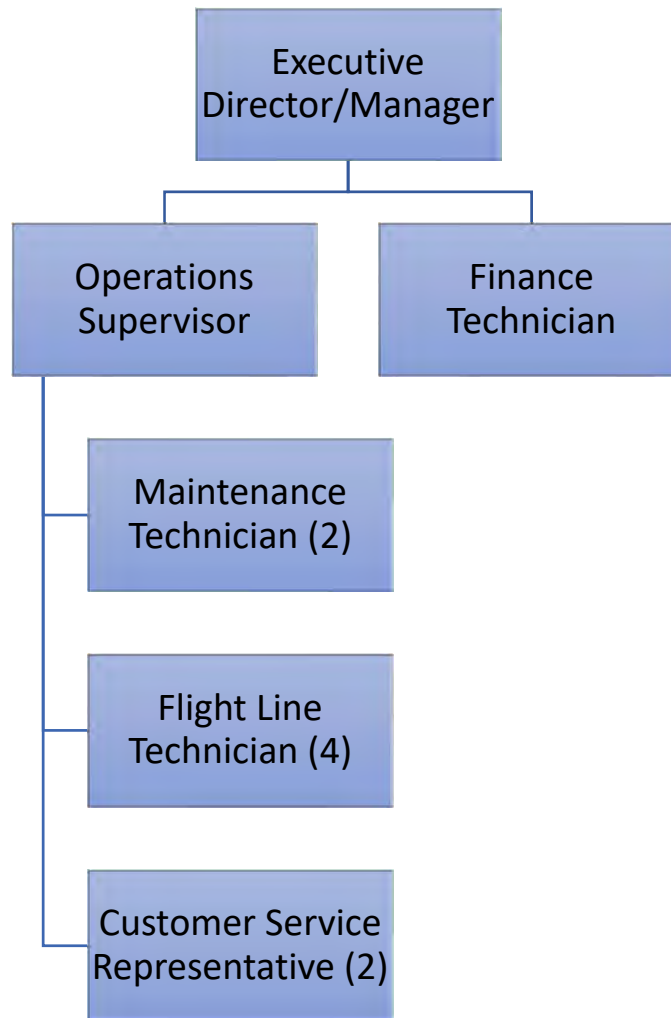
#### Operating

- Additional funding for road improvements

### Departmental Accomplishments

- Staff has cut back trees and brush at intersections and on 20 miles of roadway. The staff upgraded 25 miles of ditches and shoulders on the roadways. Perry Engineering Company, Inc. replaced 330 linear feet of drainage culverts.
- Continued cutting dead trees along roadways to prevent trees from falling on roads and power lines.
- Cross-use of equipment and manpower between Frederick County and the sanitary district continues to be an asset.
- Staff continues to mow and trim the grounds to maintain the appearance the property owners have become accustomed to. Also maintained are two playgrounds, one ball diamond, Cherokee and Swan Lakes, two ponds, and two Mail Houses.
- Staff monitors the level of the lake throughout the year and the area is mowed and seeded.
- Staff replaced the wooden bus stops with metal sea containers. The upgraded bus stops are considered to be virtually indestructible.

## Winchester Regional Airport Fund



# Winchester Regional Airport Fund

## Mission

Provide a safe, efficient, and customer-friendly airport that meets the aviation needs of the region.



The Winchester Regional Airport is one of 17 “Business Class” airports serving Virginia, and generates over \$20 million in economic activity annually.

The Airport is undertaking a logo/rebranding initiative – the first in over 30 years as part of its near-term promotion and marketing strategy.

## What We Do

- Frederick County serves as fiscal agent for the Winchester Regional Airport, a 385-acre public use facility
  - The Winchester Regional Airport is managed by a Winchester Regional Airport Authority a 9-member board comprised of citizen representatives from Frederick County, the City of Winchester, Shenandoah County, Clarke County, and Warren County
  - Most operating revenue is derived from the sale of aviation fuels and essential products and services to based and itinerant aircraft operators
  - Essential aircraft products and services are provided as a proprietary exclusive right by the 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, ground power generation, and ground transportation on a twenty-four hour basis

## Winchester Regional Airport Fund

### Budget Summary

	FY2018 Actual	FY2019 Approved Budget	FY2019 Estimated Budget	FY2020 Adopted Budget	Change FY19 to FY 20	
<b>Costs</b>						
Personnel	\$744,627	\$774,317	\$761,004	\$784,402	\$10,085	1.30%
Operating	720,752	787,475	654,967	881,388	93,913	11.92%
Capital/Leases	84,090	84,650	82,454	90,766	6,116	7.22%
<b>Total</b>	<b>1,549,469</b>	<b>1,646,442</b>	<b>1,498,425</b>	<b>1,756,556</b>	<b>110,114</b>	<b>6.68%</b>
Fees	1,372,885	1,465,765	1,327,704	1,577,070	111,305	7.59%
State/Federal	6,482	21,060	11,104	20,000	-1,060	-5.03%
Other Locality Contributions	43,258	39,402	39,402	39,271	-131	-0.33%
<b>Local Tax Funding</b>	<b>\$129,897</b>	<b>\$120,215</b>	<b>\$120,215</b>	<b>\$120,215</b>	<b>\$0</b>	<b>0.00%</b>
<b>Full-Time Positions</b>	<b>11</b>	<b>11</b>	<b>11</b>	<b>11</b>	<b>0</b>	<b>0.00%</b>

### Goals/Objectives

- Provide a safe, efficient, and modern air transportation facility.
- Provide access to the National Air Transportation System.
- Support economic development within the Northern Shenandoah Valley.
- Expand services to attract new corporate customers and increase based aircraft.
- Ensure adequate capacity of corporate hangars to attract operators of business aircraft to base at Winchester Regional Airport.
- Find ways to create diverse revenue streams not tied directly to aviation fuel sales.

### FY 20 Total Budget

**\$1,756,556**

### Notable Changes

#### Personnel

- Merit/COLA average of 3% provided in FY 2019
- Health insurance premium increase of 10%

#### Operating

- Additional funding needed for anticipated increase in merchandise for resale

### Service Levels

	FY2018 Actual	FY2019 Budget	FY2020 Plan
Based Aircraft (Total)	111	105	109
Piston Aircraft	107	102	104
Turbine Aircraft	4	3	5
Fuel Gallons Sold (Total)	180,246	175,000	180,000
AVGAS	52,112	55,000	50,000
Jet-A	128,134	120,000	130,000

# Lake Holiday Sanitary District Fund

## Mission

To retire the \$9.25 million debt that financed much needed upgrades to the Lake Holiday Spillway.



The concrete truck is backed up to and unloading into a hopper on a concrete pumper truck, which pumps the concrete/grout to the workers to place in the voids of the stone that has been placed. The grout “locks” the stone in place, accommodating high flows of water without eroding, and dissipating some energy from the water as it flows through the channel.

## What We Do

This project enlarged the existing spillway at Lake Holiday to better accommodate water flows and improve safety of the dam.

- 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
- After the creation of the District, the Lake Holiday County 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
- 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
- The Committee is comprised of three members appointed by the LHCC Board of Directors, and three members appointed by the Board of Supervisors, one of whom is the Gainesboro District representative on 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 and 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

## Lake Holiday Sanitary District Fund

### Budget Summary

	FY2018 Actual	FY2019 Approved Budget	FY2019 Estimated Budget	FY2020 Adopted Budget	Change FY19 to FY 20	
<b>Costs</b>						
Operating	\$31,965	\$41,340	\$31,965	\$41,340	\$0	0.00%
Capital/Leases/Debt	736,548	738,658	735,000	738,658	0	0.00%
<b>Total</b>	768,513	779,998	766,965	779,998	0	0.00%
Fees	945,498	779,998	766,965	779,998	0	0.00%
<b>Local Tax Funding</b>	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Full-Time Positions</b>	0	0	0	0	0	0.00%

### Goals/Objectives

- Successfully retire the debt on the spillway project.

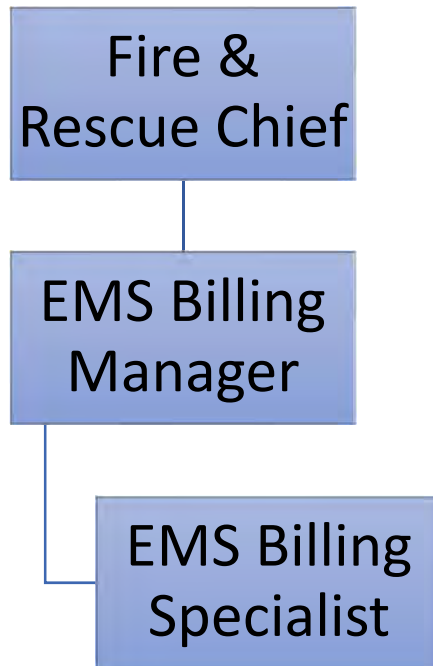
FY 20 Total Budget

\$779,998

No Notable Changes



## EMS Revenue Recovery Fund



# EMS Revenue Recovery Fund

## Mission

Provide the EMS providers and firefighters with the best equipment available to serve the citizens of Frederick County. Utilizing the EMS Revenue Recovery program, available through various health insurance plans, we are able to offset the rising costs of providing emergency care to our citizens and guests.

The technological world is continually advancing. This technology drive affects the world of Fire and Rescue more now than ever. While the advances in cardiac monitors and airway management devices improves the ability to care for the citizens of Frederick County in their moment of greatest need, it comes with a high cost. The purpose of the EMS Revenue Recovery program is to aid in reducing the financial burden that these advances place on the County and the 11 volunteer fire and rescue stations.



Frederick County Fire and Rescue uses a soft billing practice which means no patient receives a bill. We bill the patient's insurance company and the remaining co-pays and deductibles are covered by the County tax base.

## What We Do

- The EMS Revenue Recovery program was implemented during FY 2014
- The program coordinates the patient care reports of approximately 6,000 emergency transports yearly
- The program coordinates with a third-party billing company for billing of insurance agencies for patients transported in Frederick County by licensed EMS units
- The program also coordinates the ordering of all EMS supplies and equipment for all participating agencies within Frederick County
- The program ensures compliance is maintained with HIPAA and the Center for Medicare and Medicaid Services in which compliance audit reviews are completed ensuring department regulations and procedures are met
- The monies received in this fund are used to cover personnel and program expenses
- The program also pays for medical supplies that are restocked at the emergency room and medical supplies that need to be ordered from an outside vendor
- After all expenses and supplies are covered, the remaining funds are split between all participating stations, including the County Fire and Rescue Department
- Funds are also received specifically to cover fuel and vehicle maintenance which are dispersed to the station that ran the emergency call

## EMS Revenue Recovery Fund

### Budget Summary

	FY2018 Actual	FY2019 Approved Budget	FY2019 Estimated Budget	FY2020 Adopted Budget	Change FY19 to FY 20	
<b>Costs</b>						
Personnel	\$110,520	\$131,417	\$125,448	\$132,577	\$1,160	0.88%
Operating	2,180,489	1,390,983	1,686,825	1,671,381	280,398	20.15%
<b>Total</b>	<b>2,291,009</b>	<b>1,522,400</b>	<b>1,812,273</b>	<b>1,803,958</b>	<b>281,558</b>	<b>18.49%</b>
Fees	2,026,572	1,522,400	1,812,273	1,803,958	281,558	18.49%
Local Reserves	264,437	0	0	0	0	0.00%
<b>Local Tax Funding</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>
<b>Full-Time Positions</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>0</b>	<b>0.00%</b>

### Goals/Objectives

- 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.
- Update the annual HIPAA training program as needed.
- Develop a system for decreasing overall costs of emergency medical supplies and equipment with a bulk ordering program for all participating localities.
- Continue to review reports for quality assurance and to maintain a high quality of care.
- Maintain certification and training to properly respond to Protected Health Information (PHI) requests that are in compliance with HIPAA regulations.
- Continue to monitor revenue and expenses, track revenue by individual station, prepare payouts to individual stations as per the MOU, and evaluate for areas of expansion and cost savings.

### FY 20 Total Budget

**\$1,803,958**

### Notable Changes

#### Personnel

- Merit/COLA average of 3% provided in FY 2019
- Health insurance premium increase of 10%

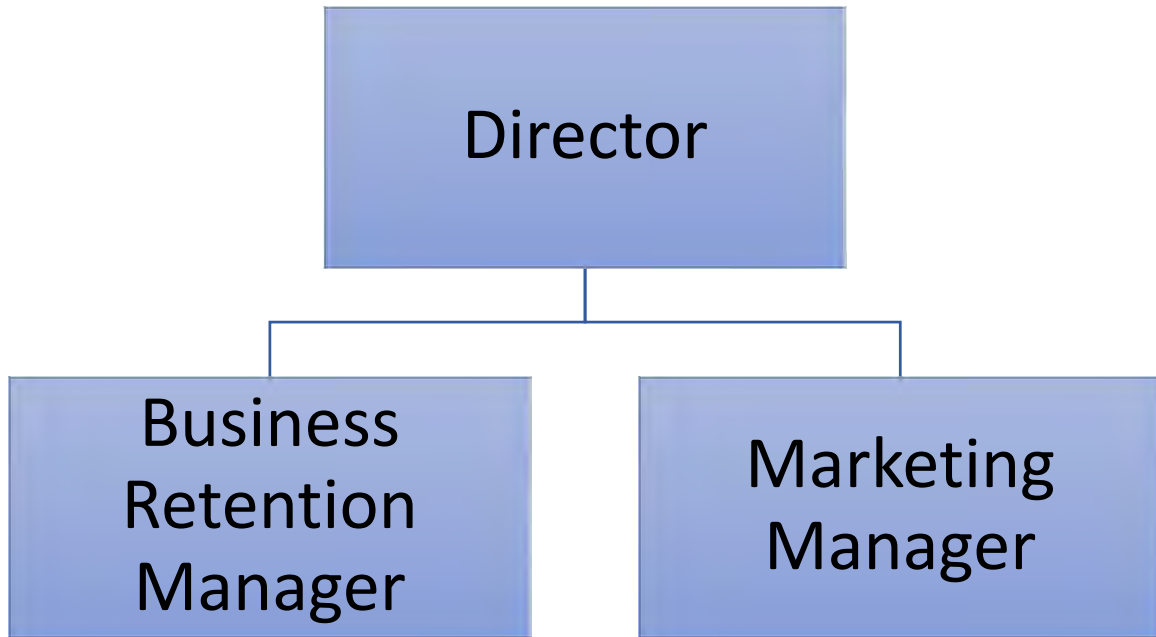
#### Operating

- Increased reimbursements to the County and Volunteer Fire and Rescue Association

### Service Levels

	FY2018 Actual	FY2019 Budget	FY2020 Plan
# of EMS transports	6,130	5,800	6,400
# of insurance companies billed	122	125	125
% of billings processed and mailed within 30 days of transport	39%	80%	80%
% of billings paid within 60 days of transport	34%	80%	80%

## Economic Development Authority Fund



# Economic Development Authority Fund

## Mission

To facilitate economic development efforts for Frederick County through the retention, expansion, and attraction of businesses that create high quality jobs and new capital investment resulting in Frederick County as a premier business location and enhancing the quality of life for its citizens.



In the Employer Expo's inaugural year, nearly 300 job seekers visited with 47 employers during the 4-hour event.

### Filling the Talent Pipeline!

The Employer Expo | Frederick Co. VA

Frederick County, Virginia, and its partners are committed to connecting employers with talent to fill today's jobs. The Employer Expo, one product of The Workforce Initiative, is a regional comprehensive hiring event featuring companies, professional development workshops, and fast-track training providers.

## What We Do

Availability of skilled labor remains a top factor in site selections by corporations. For a community to succeed, they need to maintain awareness of current and projected workforce needs and partner with appropriate local and regional partners to create solutions.

In recognition of these facts, the Frederick County EDA, partnering with other Northern Shenandoah Valley localities, to improve retention and attraction of young adults from regional high schools and university/community college by delivering programs and tactics to overcome to-be identified obstacles and implement talent attraction strategies.

- The Economic Development Authority (EDA) 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 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 rezoning, 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

## Economic Development Authority Fund

### Budget Summary

	FY2018 Actual	FY2019 Approved Budget	FY2019 Estimated Budget	FY2020 Adopted Budget	Change FY19 to FY 20	
<b>Costs</b>						
Personnel	\$388,943	\$402,334	\$394,452	\$441,224	\$38,890	9.66%
Operating	2,915,423	169,878	1,844,905	159,307	-10,571	-6.22%
	31,200	31,271	31,200	31,271	0	0.00%
<b>Total</b>	3,335,566	603,483	2,270,557	631,802	28,319	4.69%
Fees	4,900	24,050	6,650	26,050	2,000	8.31%
State/Federal	2,000,000	0	0	0	0	0.00%
Local Reserves	0	8,151	1,700,000	12,695	4,544	55.74%
<b>Local Tax Funding</b>	<b>\$2,582,770</b>	<b>\$571,282</b>	<b>\$563,907</b>	<b>\$593,057</b>	<b>\$21,775</b>	<b>3.81%</b>
<b>Full-Time Positions</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>0</b>	<b>0.00%</b>

### Goals/Objectives

- Engage with the workforce talent in Frederick County and greater community to understand and encourage their retention and attraction to address current and projected employer needs.
- Enhance Frederick County's business environment by fostering new growth and encouraging the expansion and retention of existing business utilizing supporting resources.
- Conduct strategic and measured business attraction effort to expand the commercial and industrial base and create quality jobs for all citizens.
- Foster and maintain a pro-business climate by employing policies and procedures that make Frederick County a competitive business location.

### FY 20 Total Budget

**\$631,802**

### Notable Changes

#### Personnel

- Merit/COLA average of 3% provided in FY 2019
- Health insurance premium increase of 10%

### Service Levels

	FY2018 Actual	FY2019 Budget	FY2020 Plan
Total Project Announcements	3	7	6
Total new capital investment	\$21,700,000	\$200,000,000	\$209,000,000
Total new jobs	195	1,200	1,285
New business visits to location ratio	2:1	2:1	2:1
Rank % last 3 years new capital investment in VA	10%	10%	10%
Rank % last 3 years new jobs in VA	10%	10%	10%
Rank % last 10 years new capital investment in VA	10%	10%	10%
Rank % last 10 years new jobs in VA	10%	10%	10%
Businesses involved in Career Pathway Program	200	200	200
Total # of Call Team visits	40	40	40
# of new business relationships	250	250	250
Forbes Ranking for Best Small Places for Businesses and Careers	13	16	11
Unique users per month to <a href="http://www.YesFrederickVa.com">www.YesFrederickVa.com</a>	1,400	2,500	1,800
Page views per month on <a href="http://www.YesFrederickVa.com">www.YesFrederickVa.com</a>	5,000	5,000	6,000



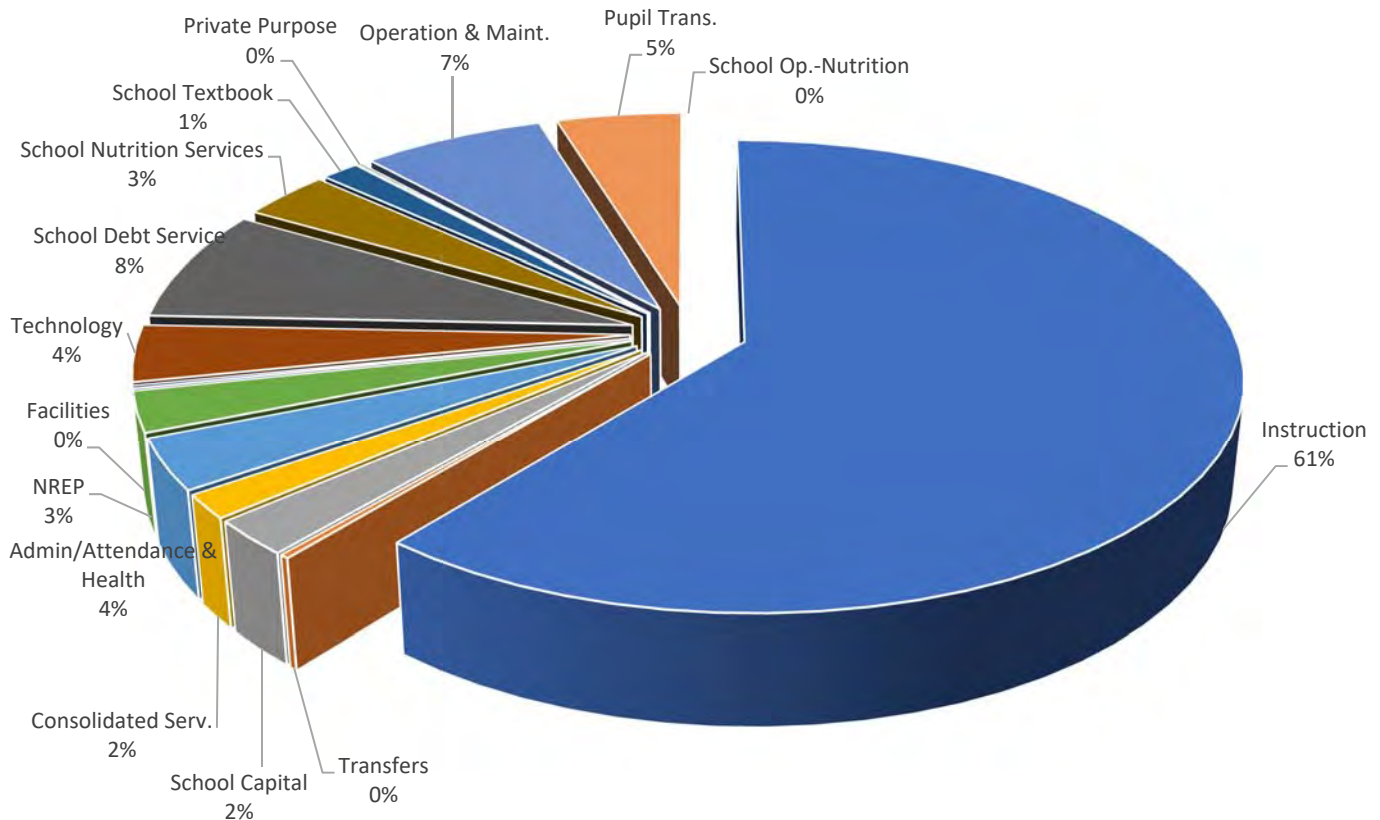
# School Funds



Frederick County Middle School  
Winchester, Virginia  
Opened in 2016

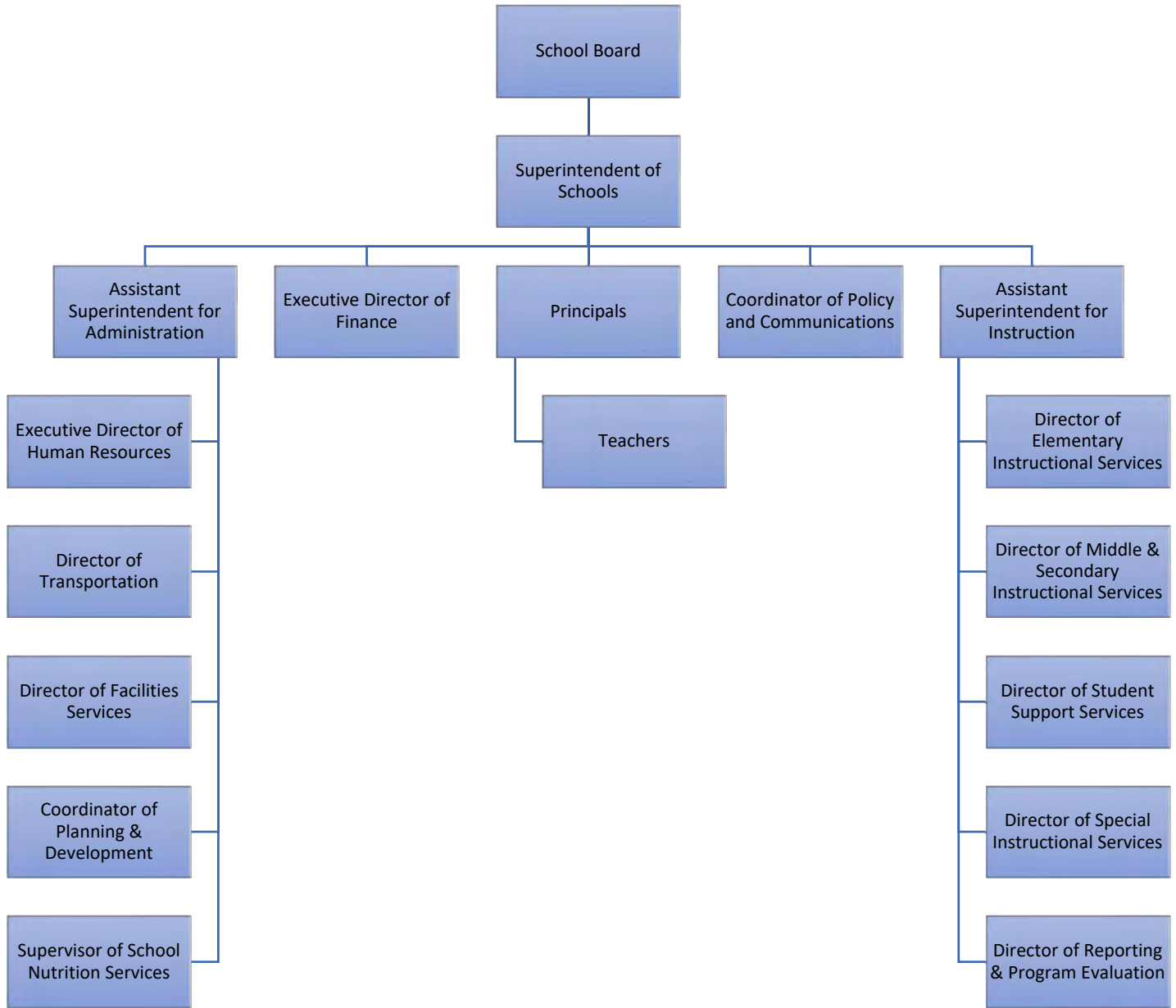


## Schools



	2018 Actual	2019 Budget	2020 Adopted Budget	Increase/Decrease FY 2019 to FY 2020	
				Amount	%
Instruction	\$119,970,713	\$127,691,036	<b>\$133,187,721</b>	\$5,496,685	4.30%
Admin/Attendance & Health	6,908,987	7,580,713	<b>7,756,157</b>	175,444	2.31%
Pupil Transportation	9,887,329	9,404,148	<b>10,397,470</b>	993,322	10.56%
Operation & Maintenance	14,978,625	14,989,146	<b>15,190,223</b>	201,077	1.34%
School Op. – Nutrition Services	11,152	17,950	<b>5,000</b>	-12,950	-72.14%
Facilities	734,183	369,174	<b>395,324</b>	26,150	7.08%
Technology	6,978,394	7,321,497	<b>8,500,947</b>	1,179,450	16.11%
Classroom Instruction Reserve	0	538,718	<b>0</b>	-538,718	-100.00%
Transfers	590,034	543,298	<b>548,707</b>	5,409	0.99%
School Debt Service Fund	16,387,329	14,966,405	<b>16,726,869</b>	1,760,464	11.76%
School Nutrition Services Fund	4,855,978	8,000,493	<b>7,378,557</b>	-621,936	-7.77%
School Textbook Fund	1,275,589	4,261,037	<b>3,126,049</b>	-1,134,988	-26.64%
Private Purpose Funds	39,781	300,000	<b>300,000</b>	0	0.00%
School Capital Fund	2,911,163	3,300,000	<b>5,300,000</b>	2,000,000	60.60%
NREP Operating Fund	4,769,842	5,491,659	<b>5,985,540</b>	493,881	8.99%
NREP Textbook Fund	14,151	65,000	<b>40,000</b>	-25,000	-38.46%
Consolidated Services Fund	2,864,403	3,600,000	<b>3,600,000</b>	0	0.00%
<b>TOTAL EXPENDITURES</b>	<b>\$193,177,653</b>	<b>\$208,440,274</b>	<b>\$218,438,564</b>	<b>\$9,998,290</b>	<b>4.79%</b>

# Frederick County Public Schools



# School Instruction

## Mission

To ensure all students an excellent education.



More than 1,000 seniors received their diplomas during commencement exercises at James Wood, Millbrook, and Sherando High Schools in June, 2019.

## What We Do

FCPS is committed to comprehensive and systemic professional development transforming the organization to create equitable places of learning for all students.

FCPS is refreshing the division strategic plan with goals focused on student success, culture, strategic partnerships, and high quality staff.

- 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 superintendents for instruction and supervisory staff, principals and assistant principals of the respective schools and teachers in the areas of prekindergarten, 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 – 1,584.8 full-time equivalent positions for FY 2020
        - 13,770 students are expected to be enrolled in the Frederick County Public Schools for FY 2020
          - Instructional program supervisory responsibilities include student support personnel, the oversight of school instructional programs, student activities, curriculum development, guidance services, athletic and co-curricular programs, staff development, testing coordination, grant programs, regional programs, and library services

## Budget Summary

	FY2018 Actual	FY2019 Approved Budget	FY2019 Estimated Budget	FY2020 Adopted Budget	Change FY19 to FY 20	
<b>Costs</b>						
Personnel	\$111,614,172	\$118,094,056	\$117,569,506	\$123,147,012	\$5,052,956	4.28%
Operating	8,318,281	9,456,948	10,534,075	10,015,209	558,261	5.90%
Capital/Leases	38,260	140,032	68,097	25,500	-114,532	-81.79%
<b>Total</b>	<b>119,970,713</b>	<b>127,691,036</b>	<b>128,171,679</b>	<b>133,187,721</b>	<b>5,496,685</b>	<b>4.30%</b>
Fees	426,558	521,750	473,319	945,140	423,390	81.14%
State/Federal	65,078,432	68,862,346	69,678,734	72,645,364	3,783,018	5.49%
<b>Local Tax Funding</b>	<b>\$55,252,906</b>	<b>\$58,306,940</b>	<b>\$58,019,626</b>	<b>\$59,597,217</b>	<b>\$1,290,277</b>	<b>2.21%</b>
<b>Full-Time Positions</b>	<b>1,531.6</b>	<b>1,559.6</b>	<b>1,567.8</b>	<b>1,584.8</b>	<b>25.2</b>	<b>1.61%</b>

## Goals/Objectives

- 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.

## FY 20 Total Budget

**\$133,187,721**

## Notable Changes

### Personnel

- 3.1% division average salary increase
- Additional teachers to address student enrollment growth
- Additional principal and bookkeeper for Jordan Springs Elementary School

### Operating

- Strategic planning for professional development
- Contracted instructional services

## Departmental Accomplishments

- Created a committee of educators, parents, and community leaders focused on the division strategic plan and development of "Portrait of a Graduate".
- Sustained a comprehensive, federally funded, preschool program for 54 students at 3 school sites (Apple Pie Ridge, Gainesboro, Senseny Road School) serving 5 student attendance zones (Apple Pie Ridge, Stonewall, Gainesboro, Indian Hollow, and Redbud Run).
- Provided comprehensive and systemic professional development to create equitable places of learning for all students.

# Administration, Attendance, and Health Services

## Mission

To ensure all students an excellent education.

To increase efficiency, FCPS is redesigning business workflows through the new Enterprise Resource Management system within the areas of Human Resources, Payroll, and Budget.



Working with educators and the community on FCPS strategic plan.

## What We Do

- 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
- Superintendent and staff provide leadership for the education of county students (grades K-12, prekindergarten for at-risk students, 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 also 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
- Administration must maintain close relationships with the Virginia Board of Education and Department of Education and various agencies of the federal government that fund and evaluate special programs of education
- Also included in this category is the promotion and improvement of children health and safety at schools which include various activities in the field of physical and mental health, such as medicine, dentistry, psychology, psychiatry, and nursing services

## Administration, Attendance, and Health Services

### Budget Summary

	FY2018 Actual	FY2019 Approved Budget	FY2019 Estimated Budget	FY2020 Adopted Budget	Change FY19 to FY 20	
<b>Costs</b>						
Personnel	\$6,440,222	\$6,903,875	\$7,020,682	\$7,152,007	\$248,132	3.59%
Operating	455,735	657,838	636,920	585,150	-72,688	-11.04%
Capital/Leases	13,029	19,000	19,454	19,000	0	0.00%
<b>Total</b>	<b>6,908,987</b>	<b>7,580,713</b>	<b>7,677,056</b>	<b>7,756,157</b>	<b>175,444</b>	<b>2.31%</b>
State/Federal	2,577,693	2,995,742	2,905,206	2,837,912	-157,830	-5.26%
Local Tax Funding	\$4,376,627	\$4,584,971	\$4,771,849	\$4,918,245	\$333,274	7.26%
<b>Full-Time Positions</b>	<b>71.1</b>	<b>72.1</b>	<b>72.1</b>	<b>72.1</b>	<b>0</b>	<b>0.00%</b>

### Goals/Objectives

- Ensure the most efficient operation of the school system.

### FY 20 Total Budget

**\$7,756,157**

### Notable Changes

#### Personnel

- 3.1% division average salary increase

#### Operating

- Implemented a new human resources and payroll software that provides a paperless environment

### Departmental 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, employee newsletter, and annual budget report.
- Received Meritorious Budget Award from Association of School Officials for the sixth consecutive year.
- Coordinated the designs of the fourth high school, Jordan Springs Elementary, and Aylor Middle replacement projects.
- Coordinated elementary rezoning efforts in preparation of the opening of Jordan Springs Elementary School.
- Implemented new human resource and payroll resource planning software replacing a more than 20-year-old platform.



# Pupil Transportation Services

## Mission

To ensure all students an excellent education.



Frederick County Public Schools welcomed 13,165 students for the opening of the 2018-19 school year – the highest opening day attendance in the history of the school division.

## What We Do

FCPS buses transport students 12,800 miles daily – the equivalent of two trips to the west coast and back to the east coast every instructional day.

- The pupil transportation service provides transportation daily for 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 Department 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



## Pupil Transportation Services

### Budget Summary

	FY2018 Actual	FY2019 Approved Budget	FY2019 Estimated Budget	FY2020 Adopted Budget	Change FY19 to FY 20	
<b>Costs</b>						
Personnel	\$6,449,242	\$6,781,665	\$6,941,113	\$7,677,535	\$895,870	13.21%
Operating	2,453,398	2,622,483	2,469,152	2,719,935	97,452	3.71%
Capital/Leases	984,689	0	98,124	0	0	0.00%
<b>Total</b>	<b>9,887,329</b>	<b>9,404,148</b>	<b>9,508,389</b>	<b>10,397,470</b>	<b>993,322</b>	<b>10.56%</b>
State/Federal	3,688,891	3,716,326	3,598,232	3,804,347	88,021	2.36%
<b>Local Tax Funding</b>	<b>\$6,263,314</b>	<b>\$5,687,822</b>	<b>\$5,910,157</b>	<b>\$6,593,123</b>	<b>\$905,301</b>	<b>15.91%</b>
<b>Full-Time Positions</b>	<b>219</b>	<b>223</b>	<b>229</b>	<b>241</b>	<b>18</b>	<b>8.07%</b>

### Goals/Objectives

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

### FY 20 Total Budget

**\$10,397,470**

### Notable Changes

#### Personnel

- 3.1% division average salary increase
- Additional bus drivers due to student enrollment growth
- Additional bus aides to support students with special needs

### Departmental 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 184 routed regular and special education buses.

# Operation and Maintenance Services

## Mission

To ensure all students an excellent education.



Construction of the new Jordan Springs Elementary School scheduled to open to students in August 2020.

## What We Do

A work order management system is utilized, which allows building sites to request needed repairs. Key equipment is electronically monitored 24 hours a day, 7 days a week.

Virginia School Boards Association recognizes FCPS as a Platinum Level Certified Green School Division as part of the Green Schools Challenge.

- 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 2.6 million square feet and repairs and replacement equipment
  - Daily cleaning and the preventative maintenance and repair of the mechanical and building systems, environmental systems, structural design, and grounds are included in this section
  - This department is charged with the maintenance of buildings, such as keeping electrical machinery operational, 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 also included here and are responsible for the daily upkeep of the buildings and first line maintenance
  - Safety and security staff and equipment are also part of this department and include security guards at the three high schools

## Operation & Maintenance Services

### Budget Summary

	FY2018 Actual	FY2019 Approved Budget	FY2019 Estimated Budget	FY2020 Adopted Budget	Change FY19 to FY 20	
<b>Costs</b>						
Personnel	\$7,122,392	\$7,550,744	\$7,572,254	\$7,917,168	\$366,424	4.85%
Operating	7,035,373	7,255,671	7,052,681	7,090,324	-165,347	-2.27%
Capital/Leases	820,861	182,731	686,016	182,731	0	0.00%
<b>Total</b>	14,978,625	14,989,146	15,310,952	15,190,223	201,077	1.34%
Fees	547,213	465,576	480,576	485,576	20,000	4.29%
State/Federal	5,669,064	5,923,403	5,812,861	5,557,974	-365,429	-6.16%
<b>Local Tax Funding</b>	\$8,860,629	\$8,600,167	\$9,017,515	\$9,146,673	\$546,506	6.35%
<b>Full-Time Positions</b>	126.8	129.8	128.8	128.8	-1	-0.77%

### Goals/Objectives

- Ensure a well-maintained, safe, and clean environment for instructing students and employing staff within the school division.

### FY 20 Total Budget

**\$15,190,223**

### Notable Changes

#### Personnel

- 3.1% division average salary increase

#### Operating

- Implement an asset management software

### Departmental Accomplishments

- Enhanced school entrances to address student and staff safety and security.
- Developed the Capital Asset Protection Plan (CAPP) to identify and request funding of major system replacement and maintenance projects with a minimum of \$25,000 and an expected useful life of 10 or more years. These projects do not qualify for the Capital Improvements Plan.

# School Operating – Nutrition Services

## Mission

To ensure all students an excellent education.



The program will serve 54 eligible four-year-old children residing in the Apple Pie Ridge, Gainesboro, Indian Hollow, Redbud Run, and Stonewall elementary school attendance zones.

## What We Do

- The school system operates a school nutrition service that provides meals and snacks for pre-kindergarten students under the federally funded program

## Goals/Objectives

- Provide a well-balanced nutritious offering of meals and snacks for students attending the Frederick County Public Schools Pre-K Program.

## Departmental Accomplishments

- Served meals to three pre-kindergarten classrooms.

## FY 20 Total Budget

\$5,000

## Notable Changes

### Operating

- Prekindergarten meals will be recorded under the School Nutrition Services Fund

## Budget Summary

	FY2018 Actual	FY2019 Approved Budget	FY2019 Estimated Budget	FY2020 Adopted Budget	Change FY19 to FY 20	
<b>Costs</b>						
Operating	\$11,152	\$17,950	\$17,950	\$5,000	-\$12,950	-72.14%
<b>Total</b>	11,152	17,950	17,950	5,000	-12,950	-72.14%
State/Federal	11,152	17,950	17,950	5,000	-12,950	-72.14%
Local Tax Funding	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Full-Time Positions</b>	0	0	0	0	0	0.00%

# Facilities

## Mission

To ensure all students an excellent education.



The School Board has approved a middle school rezoning plan that will take effect at the beginning of the 2019-20 school year and impacts James Wood and Frederick County Middle Schools.

## What We Do

- The office of Planning & Development (facilities category) is involved with building and renovating the schools in Frederick County from the beginning of the process through construction
- The process includes developing enrollment projections, preparing the Capital Improvements Plan for School Board approval, hiring architects and engineers once projects are funded, and working with them on the design of each project
- Planning & Development is also involved in the opening of new schools in the following ways:
  - Ensuring the arrival and dismissal of students happen safely
  - Adjusting school attendance boundaries
  - Staffing a committee of students, parents, and staff responsible for naming new schools

## Goals/Objectives

- Fund preliminary work necessary to purchase land or improve sites.

### FY 20 Total Budget

**\$395,324**

### Notable Changes

#### Personnel

- 3.1% division average salary increase

#### Operating

- Rezone school boundaries to support additional and replacement schools

## Budget Summary

	FY2018 Actual	FY2019 Approved Budget	FY2019 Estimated Budget	FY2020 Adopted Budget	Change FY19 to FY 20	
<b>Costs</b>						
Personnel	\$177,831	\$204,874	\$215,511	\$231,024	\$26,150	12.76%
Operating	479,068	164,300	211,227	164,300	0	0.00%
Capital/Leases	77,285	0	0	0	0	0.00%
<b>Total</b>	<b>734,183</b>	<b>369,174</b>	<b>426,738</b>	<b>395,324</b>	<b>26,150</b>	<b>7.08%</b>
State/Federal	273,918	145,890	161,489	144,646	-1,244	-0.85%
<b>Local Tax Funding</b>	<b>\$465,082</b>	<b>\$223,284</b>	<b>\$265,249</b>	<b>\$250,678</b>	<b>\$27,394</b>	<b>12.26%</b>
<b>Full-Time Positions</b>	<b>1.5</b>	<b>1.5</b>	<b>1.5</b>	<b>1.5</b>	<b>0</b>	<b>0.00%</b>

# Technology

## Mission

To ensure all students an excellent education.



FCPS students receiving instruction through the use of technology

## What We Do

Technology resource personnel support student instruction with the use of technology by offering:

- Teacher professional development on ways to integrate technology in and outside the classroom
- Support staff that monitors technology infrastructure for secure, efficient, and effective use

- The technology classification captures technology-related expenditures that are directly used in classroom 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, 13,770 student devices, and 1,600 printers

- The school board approved Six Year Technology Plan is used to plan and budget for expenditures related to technology

- This Technology Plan parallels the Virginia Department of Education – Technology Plan for Virginia to assure alliance with state projects and initiatives

## Budget Summary

	FY2018 Actual	FY2019 Approved Budget	FY2019 Estimated Budget	FY2020 Adopted Budget	Change FY19 to FY 20	
<b>Costs</b>						
Personnel	\$4,692,674	\$4,923,209	\$4,997,324	\$5,159,951	\$236,742	4.80%
Operating	2,259,177	1,170,451	2,677,702	2,463,106	1,292,655	110.44%
Capital/Leases	26,544	1,227,837	127,372	877,890	-349,947	-28.50%
<b>Total</b>	6,978,394	7,321,497	7,802,398	8,500,947	1,179,450	16.10%
Fees	23,554	0	0	0	0	0.00%
State/Federal	2,603,588	2,893,305	2,952,639	3,110,425	217,120	7.50%
<b>Local Tax Funding</b>	\$4,397,040	\$4,428,192	\$4,849,759	\$5,390,522	\$962,330	21.73%
<b>Full-Time Positions</b>	48.2	48.2	50.2	50.2	2	4.14%

## Goals/Objectives

- Ensure that all schools have access to integrated services across high-speed 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.

## FY 20 Total Budget

**\$8,500,947**

## Notable Changes

## Personnel

- 3.1% division average salary increase
- Increase in positions include a technology coach and internal transfer of a software support position

## Operating

- Equipment upgrades
- Additional Chromebooks purchased for student growth



# Contingency Reserve - Schools

## Mission

To ensure all students an excellent education.



## What We Do

- In FY 2019, the School Operating Fund included a reserve for expenditures directly related to the delivery of classroom instruction and the interaction between students and teachers

- The appropriation reserve in the FY 2019 approved budget was based on the difference between the House and Senate versions of the Governor's state budget

- At the time the school's budget was adopted, the General Assembly continued to deliberate the state budget

- The appropriation amount reflected in this account was reserved and later transferred to classroom instruction to hire additional teachers as the state funds became available

## FY 20 Total Budget

\$0

Operating

- Contingency reserve not needed for FY 2020

## Budget Summary

	FY2018 Actual	FY2019 Approved Budget	FY2019 Estimated Budget	FY2020 Adopted Budget	Change FY19 to FY 20	
<b>Costs</b>						
Operating	\$0	\$538,718	\$0	\$0	-\$538,718	-100.00%
<b>Total</b>	0	538,718	0	0	-538,718	-100.00%
State/Federal	0	538,718	0	0	-538,718	-100.00%
Local Tax Funding	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Full-Time Positions</b>	0	0	0	0	0	0.00%

# Transfers - Schools

## Mission

To ensure all students an excellent education.



## What We Do

- 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 and a transfer to the School Nutrition Services Fund

## Goals/Objectives

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

FY 20 Total Budget

\$548,707

No Notable Changes

## Budget Summary

	FY2018 Actual	FY2019 Approved Budget	FY2019 Estimated Budget	FY2020 Adopted Budget	Change FY19 to FY 20	
<b>Costs</b>						
Operating	\$590,034	\$543,298	\$543,298	\$548,707	\$5,409	0.99%
Local Tax Funding	\$590,034	\$543,298	\$543,298	\$548,707	\$5,409	0.99%
<b>Full-Time Positions</b>	0	0	0	0	0	0.00%

# School Debt Service Fund

## Mission

To ensure all students an excellent education.



Future students of Jordan Springs Elementary School participate in the school's ground-breaking ceremony.

## What We Do

- 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

## Goals/Objectives

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

## FY 20 Total Budget

\$16,726,869

## Notable Changes

### Operating

- Costs decreased temporarily in FY 2019
- Principal and interest payments on new construction to begin in FY 2020

## Budget Summary

	FY2018 Actual	FY2019 Approved Budget	FY2019 Estimated Budget	FY2020 Adopted Budget	Change FY19 to FY 20	
<b>Costs</b>						
Operating	\$16,387,329	\$14,966,405	\$15,009,905	\$16,726,869	\$1,760,464	11.76%
<b>Total</b>	16,387,329	14,966,405	15,009,905	16,726,869	1,760,464	11.76%
State/Federal	405,208	418,662	418,662	455,287	36,625	8.74%
Carry Forward Prior Year	0	11,923	11,923	23,282	11,359	95.26%
<b>Local Tax Funding</b>	\$15,972,475	\$14,535,820	\$14,579,320	\$16,248,300	\$1,712,480	11.78%
<b>Full-Time Positions</b>	0	0	0	0	0	0.00%

# School Nutrition Services Fund

## Mission

To see that all children have access to healthy school meals and nutrition education and that the last child served receives the same quality and choices as the first child served. The department follows the guidelines as outlined in the Healthy Hunger Free Act of 2010.



FCPS operates 19 cafeterias across the division – serving approximately 9,000 meals per day.

Frederick County's three high schools are launching a new lunch option for students designed to offer fresh, healthy food in a setting similar to popular, fast-casual restaurants that appeal to young diners.

## What We Do

- The school system operates a school food service that provides approximately 1.5 million meals for students and school personnel each year
  - School Nutrition Service 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 supervisor 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
  - All personnel must be certified to be free from tuberculosis and any contagious diseases
  - The Virginia Department 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 breakfast and lunches

## School Nutrition Services Fund

### Budget Summary

	FY2018 Actual	FY2019 Approved Budget	FY2019 Estimated Budget	FY2020 Adopted Budget	Change FY19 to FY 20	
<b>Costs</b>						
Personnel	\$2,532,440	\$2,962,183	\$2,962,183	\$3,012,019	\$49,836	1.68%
Operating	2,137,443	2,233,657	2,233,657	2,329,100	95,443	4.27%
Capital/Leases	186,095	2,804,653	2,804,653	2,037,438	-767,215	-27.35%
<b>Total</b>	4,855,978	8,000,493	8,000,493	7,378,557	-621,936	-7.77%
Fees	2,303,515	2,475,318	2,475,318	2,618,969	143,651	5.80%
State/Federal	2,758,380	2,835,194	2,835,194	2,944,588	109,394	3.86%
Transfers from Other Funds	19,522	7,000	7,000	15,000	8,000	114.29%
Carry Forward Prior Year	0	2,675,981	2,675,981	1,800,000	-875,981	-32.73%
<b>Local Tax Funding</b>	\$0	\$0	\$	\$0	\$0	0.00%
<b>Full-Time Positions</b>	92.6	92.6	92.2	92.2	0	0.00%

### Goals/Objectives

- Provide a well-balanced, nutritious offering of meals for all students attending Frederick County Public Schools.

### FY 20 Total Budget

**\$7,378,557**

### Notable Changes

#### Personnel

- 3.1% division average salary increase

#### Operating

- Inflationary increases on food cost

#### Capital

- Serving line improvements at Sherando High School in FY 2019

### Departmental Accomplishments

- Served approximately 1.5 million meals including breakfasts and lunches.

# School Textbook Fund

## Mission

To ensure all students an excellent education.



Virginia First Lady Pamela Northam visited a preschool and kindergarten class at Apple Pie Ridge Elementary School on September 4. The visit was part of a tour of preschool and Head Start programs in the areas as Northam works to raise awareness about the importance of early childhood education.

## What We Do

- The 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 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 2020 include reading for elementary, English for middle, and science and English for high school programs

## Goals/Objectives

- Provide textbooks to all students free of charge.

### FY 20 Total Budget

\$3,126,049

### Notable Changes

#### Operating

- Use of fund balance for textbook adoptions

## Budget Summary

	FY2018 Actual	FY2019 Approved Budget	FY2019 Estimated Budget	FY2020 Adopted Budget	Change FY19 to FY 20	
<b>Costs</b>						
Personnel	\$22,826	\$24,238	\$24,238	\$24,921	\$683	2.82%
Operating	1,252,764	4,236,799	4,236,799	3,101,128	-1,135,671	-26.80%
<b>Total</b>	1,275,589	4,261,037	4,261,037	3,126,049	-1,134,988	-26.64%
Fees	34,607	11,500	11,500	26,500	15,000	130.43%
State/Federal	895,167	839,530	839,530	835,475	-4,055	-0.48%
Transfers from Other Funds	250,512	536,298	536,298	533,707	-2,591	-0.48%
Carry Forward Prior Year	0	2,873,709	2,873,709	1,730,367	-1,143,342	-39.79%
<b>Local Tax Funding</b>	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Full-Time Positions</b>	0.5	0.5	0.5	0.5	0	0.00%



# School Private Purpose Funds

## Mission

To ensure all students an excellent education.



## What We Do

- 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
- 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 the 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/Objectives

- Provide instructional needs to students.

FY 20 Total Budget

\$300,000

No Notable Changes

## Budget Summary

	FY2018 Actual	FY2019 Approved Budget	FY2019 Estimated Budget	FY2020 Adopted Budget	Change FY19 to FY 20	
<b>Costs</b>						
Personnel	\$54	\$8,777	\$9,719	\$8,777	\$0	0.00%
Operating	39,727	291,223	290,281	291,223	0	0.00%
<b>Total</b>	39,781	300,000	300,000	300,000	0	0.00%
Fees	101,301	150,000	150,000	150,000	0	0.00%
Carry Forward Prior Year	0	150,000	150,000	150,000	0	0.00%
<b>Local Tax Funding</b>	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Full-Time Positions</b>	0	1	1	1	0	0.00%



# NREP Operating Fund

## Mission

NREP staff members are dedicated to working collaboratively with students who have special needs, their families and their community to provide a positive, safe, respectful learning environment that will produce life-long learners, who will transition into a more independent environment.

NREP is governed by a Committee of Superintendents comprised from each of the divisions with the superintendent of Frederick County Public Schools serving as chairperson of the committee. Frederick County Public Schools serves as the fiscal agent for NREP.



The Northwestern Regional Education Programs is housed at the old Senseny Road Elementary School

## What We Do

- The Northwestern Regional Education Program (NREP) serves students who need specialized educational services from the public school systems of Clarke and Frederick Counties 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 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 while a team of teachers provides instruction to middle and high school students

- Acquisition of academic skills, appropriate social skills, and alternative behaviors are emphasized

### Multiple Disabilities

- NREP provides services for any child, ages 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

- NREP also provides services that include adaptive physical education, counseling, nursing, and music therapy

## NREP Operating Fund

### Budget Summary

	FY2018 Actual	FY2019 Approved Budget	FY2019 Estimated Budget	FY2020 Adopted Budget	Change FY19 to FY 20	
<b>Costs</b>						
Personnel	\$4,079,434	\$4,534,513	\$4,488,850	\$5,023,117	\$488,604	10.77%
Operating	690,408	613,075	754,538	618,352	5,277	0.86%
Capital/Leases	0	344,071	248,271	344,071	0	0.00%
<b>Total</b>	4,769,842	5,491,659	5,491,659	5,985,540	493,881	8.99%
Fees	4,868,299	5,165,659	5,165,659	5,659,540	493,881	9.56%
State/Federal	39,444	26,000	26,000	26,000	0	0.00%
Carry Forward Prior Year	0	300,000	300,000	300,000	0	0.00%
<b>Local Tax Funding</b>	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Full-Time Positions</b>	<b>72.4</b>	<b>72.4</b>	<b>75.7</b>	<b>77.7</b>	<b>5.3</b>	<b>7.32%</b>

### Goals/Objectives

- Provide specialized educational and therapeutic programs to low incidence populations needing special services.

### FY 20 Total Budget

**\$5,985,540**

### Notable Changes

#### Personnel

- 3.1% division average salary increase
- Additional classroom teachers and aides to support student enrollment growth

# NREP Textbook Fund

## Mission

NREP staff members are dedicated to working collaboratively with students who have special needs, their families and their community to provide a positive, safe, respectful learning environment that will produce life-long learners, who will transition into a more independent environment.



## What We Do

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

## FY 20 Total Budget

\$40,000

## Notable Changes

### Operating

- Use of fund balance for textbook adoptions

## Goals/Objectives

- Provide textbooks to all NREP students.

## Budget Summary

	FY2018 Actual	FY2019 Approved Budget	FY2019 Estimated Budget	FY2020 Adopted Budget	Change FY19 to FY 20	
<b>Costs</b>						
Operating	\$14,151	\$65,000	\$65,000	\$40,000	-\$25,000	-38.46%
<b>Total</b>	14,151	65,000	65,000	40,000	-25,000	-38.46%
Fees	665	0	0	0	0	0.00%
Carry Forward Prior Year	0	65,000	65,000	40,000	-25,000	-38.46%
Transfers from Other Funds	13,486	0	0	0	0	0.00%
<b>Local Tax Funding</b>	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Full-Time Positions</b>	0	0	0	0	0	0.00%

# Consolidated Services Fund

## Mission

To ensure all students an excellent education.



FCPS101 visits fleet maintenance garage

## What We Do

- A memorandum of understanding between the Board of Supervisors and the School Board provides a framework whereby the school division would manage and assume responsibility for maintenance of county office complex and other county buildings
- This fund also captures vehicle maintenance services and fuel provided to the school division and other agencies
- 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 needed for the vehicle maintenance operation
- Staff are trained and qualified in heavy and light duty vehicle maintenance

## Goals/Objectives

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

## FY 20 Total Budget

**\$3,600,000**

## Notable Changes

### Personnel

- 3.1% division average salary increase

## Budget Summary

	FY2018 Actual	FY2019 Approved Budget	FY2019 Estimated Budget	FY2020 Adopted Budget	Change FY19 to FY 20	
Costs						
Personnel	\$972,264	\$1,139,306	\$1,139,306	\$1,262,926	\$123,620	10.85%
Operating	1,885,339	2,460,694	2,460,694	2,337,074	-123,620	-50.23%
Capital/Leases	6,800	0	0	0	0	0.00%
Total	2,864,403	3,600,000	3,600,000	3,600,000	0	0.00%
Fees	2,909,987	3,600,000	3,600,000	3,600,000	0	0.00%
Local Tax Funding	\$0	\$0	\$0	\$0	\$0	0.00%
Full-Time Positions	14	15	14	15	0	0.00%

# Capital Funds



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

## **The Impact of the Capital Improvements Plan on the operating budget**

In the past, the Capital Improvements Plan (CIP) has been used to assist the County with the Fiscal Impact Analysis that was used in developing the fiscal impact of residential development as a result of rezoning. This analysis allowed for the County to define proffers related to the rezoning. A proffer is essentially conditions that apply in a rezoning that are intended to mitigate a new project's impact on the public infrastructure. Proffers only look at capital cost which resulted in the CIP not including associated operating costs. The proffer system served as an essential planning tool for both localities and developers for over 35 years.

A new law enacted by the Virginia General Assembly, effective July 1, 2016, dramatically changed the way localities address rezoning for residential development. It restricts the subject matter and manner in which localities may accept proffers in residential zoning actions. The new law is causing Virginia localities to change their policies on proffers.

### **CAPITAL IMPROVEMENTS PLAN FREDERICK COUNTY FY 2019-2024**

Section 15.2-2239 of the Code of Virginia assigns the responsibility for preparation of plans for capital outlays to the local Planning Commissions. The Capital Improvements Plan (CIP) consists of a schedule for major capital expenditures for the County for the ensuing five years.

The CIP is updated annually. Projects are removed from the plans 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 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. Once the CIP is adopted, it becomes a component of the 2035 Comprehensive Plan and provides a link between the documents and potential proffered contributions made with future rezoning projects.

The inclusion of projects to the CIP is in no way an indication that Frederick County will be undertaking these projects. The CIP is strictly advisory; it is intended for use as a capital facilities planning document, not for requesting funding allocations. Once adopted, project priorities may change throughout the year based on changing circumstances. It is also possible that particular projects may not be funded during the year that is indicated in the CIP. The status of any project becomes increasingly uncertain the further in the future it is projected.

FREDERICK COUNTY, VIRGINIA CAPITAL IMPROVEMENTS PLAN									
	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024+	Long Range Comprehensive Plan Projects	County Contributions	Total Project Costs
<b>Public Schools</b>									
New High School	30,000,000	40,000,000	40,000,000	12,200,000				122,200,000	122,200,000
Armel Elementary Addition/Renovation	2,500,000	7,500,000	1,800,000					11,800,000	11,800,000
School Board Office Renovation/Expansion	1,600,000	2,000,000						3,600,000	3,600,000
James Wood High Renovation/Addition			1,000,000	20,000,000	20,000,000	25,000,000		66,000,000	66,000,000
Sherando High Renovation/Addition			1,000,000	20,000,000	25,000,000	25,400,000		71,400,000	71,400,000
Apple Pie Ridge Elementary Renovation			3,000,000	6,000,000	6,000,000			15,000,000	15,000,000
<b>Total Public Schools</b>	<b>34,100,000</b>	<b>49,500,000</b>	<b>46,800,000</b>	<b>58,200,000</b>	<b>51,000,000</b>	<b>50,400,000</b>		<b>290,000,000</b>	<b>290,000,000</b>
<b>Parks and Recreation</b>									
Abrams Creek Greenway Trail		111,000	599,985	508,915				1,219,900	1,219,900
Community Center		9,067,000						9,067,000	9,067,000
Gym Addition – Snowden Bridge Elementary		1,260,000						1,260,000	1,260,000
Indoor Aquatic Facility		480,000	11,361,000					11,841,000	11,841,000
Water Slide/Spray Ground Clearbrook/Sherando		655,000						655,000	655,000
Snowden Bridge Park Development	210,000	2,200,000						2,410,000	2,410,000
Sherando Baseball Lighting Replacement		856,000						856,000	856,000
Sherando Park Area 1 Rec Access Phase 2		100,000	1,190,000					1,290,000	1,290,000
Sherando Park North Softball Complex	176,000	1,547,000						1,723,000	1,723,000
Sherando Park Area 3 Development		100,000	2,150,000					2,250,000	2,250,000
Sherando Playground Replacement		350,000	300,000	150,000	250,000			1,050,000	1,050,000
Community Park			1,040,000	1,154,000				2,194,000	2,194,000
Neighborhood Parks			873,000			4,363,000		5,236,000	5,236,000
District Parks				4,131,000		8,262,000		12,393,000	12,393,000
National Guard Armory Gym Addition				510,000				510,000	510,000
Sherando Park Development – South					2,137,000			2,137,000	2,137,000
Fleet Trip Vehicles					322,000			322,000	322,000
Sherando Park Area 1 and 2 Development					3,127,000			3,127,000	3,127,000
Indoor Ice Rink						6,489,000		6,489,000	6,489,000
<b>Parks and Recreation Total</b>	<b>386,000</b>	<b>16,726,000</b>	<b>17,513,985</b>	<b>6,453,915</b>	<b>5,836,000</b>	<b>19,114,000</b>		<b>66,029,900</b>	<b>66,029,900</b>
<b>Regional Library</b>									
Gainesboro Library		165,023	1,475,736	128,275				1,769,034	1,769,034
Route 522 South Library					306,765	2,736,470		3,043,235	3,043,235
Senseny/Greenwood Library		TBD						TBD	TBD
<b>Total Regional Library</b>		<b>165,023</b>	<b>1,475,736</b>	<b>128,275</b>	<b>306,765</b>	<b>2,736,470</b>		<b>4,812,269</b>	<b>4,812,269</b>
<b>County Administration</b>									
Albin Convenience Site (E)	1,224,000							1,224,000	1,224,000
Gore Convenience Site Expansion		35,000	909,000					944,000	944,000
County School Board Administration Building (E)						TBD		TBD	TBD
Joint Judicial Center New Facility						TBD		TBD	TBD
<b>Total County Administration</b>	<b>1,224,000</b>	<b>35,000</b>	<b>909,000</b>					<b>2,168,000</b>	<b>2,168,000</b>



	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024+	Long Range Comprehensive Plan Projects	County Contributions	Total Project Costs
<b>Fire &amp; Rescue</b>									
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 Station 22	400,000	1,500,000	1,500,000					3,400,000	3,400,000
Station 22 Apparatus		250,000	850,000					1,100,000	1,100,000
Fire Station 23	550,000	2,150,000	1,000,000					3,700,000	3,700,000
<b>Total Fire &amp; Rescue</b>	<b>1,025,000</b>	<b>4,000,000</b>	<b>4,600,000</b>	<b>10,000,000</b>	<b>9,500,000</b>		<b>10,250,000</b>	<b>39,375,000</b>	<b>39,375,000</b>
<b>Fire &amp; Rescue Company Capital Requests</b>									
Greenwood Fire Station Renovation	700,000								700,000
New Clearbrook Fire Station	33,000	88,000	4,575,000						4,696,000
Middletown Station Building Addition	100,000	3,000,000							3,100,000
Stephens City Station – Medic Unit Replacement	240,000								240,000
Stephens City Station – Tower 11 Replacement			130,000	1,170,000					1,300,000
<b>Total Fire &amp; Rescue Companies</b>	<b>1,073,000</b>	<b>3,088,000</b>	<b>4,705,000</b>	<b>1,170,000</b>				<b>1,000,000</b>	<b>10,036,000</b>
<b>Sheriff's Office</b>									
Vehicle Storage Building	320,000							320,000	320,000
25 New Patrol Vehicles	870,000	870,000	870,000	870,000	870,000	870,000		5,220,000	5,220,000
25 Motorola 8500 Radios	200,000	200,000	200,000	200,000	200,000	200,000		1,200,000	1,200,000
25 Motorola 8000 Portable Radios	187,500	187,500	187,500	187,500	187,500	187,500		1,125,000	1,125,000
<b>Total Sheriff's Office</b>	<b>1,577,500</b>	<b>1,257,500</b>	<b>1,257,500</b>	<b>1,257,500</b>	<b>1,257,500</b>	<b>1,257,500</b>		<b>7,865,000</b>	<b>7,865,000</b>
<b>Transportation Projects</b>									
<b>Funded Priorities:</b>									
Route 277 Widening/Safety Improve. Ph 1 (E)	35,944,878							35,944,878	35,944,878
Airport Rd/East Tevis St Extension & Bridge (E)	24,703,788							24,703,788	24,703,788
Renaissance Drive, Phase 2 (E)	5,791,500							5,791,500	5,791,500
Sulphur Springs Road Improvements (E)	11,946,091							11,946,091	11,946,091
Route 277 right turn extension Warrior Drive (E)	476,644							476,644	476,644
Papermill Rd right turn extension Route 522 (E)	507,262							507,262	507,262
<b>Unfunded Priorities:</b>									
Route 37 Engineering & Construction (E)							750,000,000	750,000,000	750,000,000
I-81 Exit 307 Relocation (E)							234,255,469	234,255,469	234,255,469
Route 277 Widening/Safety Improve. Ph 2 (E)							25,428,550	25,428,550	25,428,550
Redbud Rd & Exit 317 Ramp Realignment (E)							11,239,132	11,239,132	11,239,132
Widening of Route 11 North Ph 1 (E)							28,346,120	28,346,120	28,346,120
Warrior Drive Extension south (E)							47,000,000	47,000,000	47,000,000
Channing Drive Extension (E)							45,000,000	45,000,000	45,000,000
Brucetown/Hopewell Rd Realignment (E)							3,800,000	3,800,000	3,800,000
Widening of Route 11 North Ph 2 (E)							192,000,000	192,000,000	192,000,000
Senseny Road Widening (E)							67,000,000	67,000,000	67,000,000
Inverlee Way (E)							27,300,000	27,300,000	27,300,000
Warrior Drive Extension (Crosspointe South) (E)							33,500,000	33,500,000	33,500,000
Senseny Rd turn lanes/imp. Crestleigh Dr (E)							2,548,579	2,548,579	2,548,579
Eastern Road Plan Improvements (E)							TBD	TBD	TBD
<b>Total Transportation Projects</b>	<b>79,370,163</b>						<b>1,467,417,850</b>	<b>1,546,788,013</b>	<b>1,546,788,013</b>

	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024+	Long Range Comprehensive Plan Projects	County Contributions	Total Project Costs
<b>Winchester Regional Airport</b>									
New General Aviation Terminal (A, B)	1,960,000	4,070,000	85,400						6,115,400
Taxiway "A" Relocation Design/Construct. (A, B)	300,000	3,130,000	3,340,000	6,300,000	3,800,000				16,870,000
Land Parcels (A, B)	335,000	660,000							995,000
Runway 14 Approach Lights (A, B)				500,000					500,000
Fuel Storage Facility (A, B)				1,000,000					1,000,000
North Side Access Road (A, B)						700,000			700,000
Land Parcels (A, B)							350,000		350,000
RPZ Land Services (A, B)							250,000		250,000
<b>Total Winchester Regional Airport</b>	<b>2,595,000</b>	<b>7,860,000</b>	<b>3,425,400</b>	<b>7,800,000</b>	<b>3,800,000</b>	<b>700,000</b>	<b>600,000</b>		<b>26,780,400</b>
A = Partial funding from VA Dept. of Aviation B = Partial funding from FAA E = Partial funding anticipated through development & revenue sources									

A brief description of the items included on the above chart for FY 2019-2020 are presented as follows:

**New High School:** The new high school project will serve students grades 9-12, have a program capacity of 1,725 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 is designed for collaborative education, similar to the new Frederick County 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. The proposed opening of the new high school is the fall of 2023. It is projected that enrollment in the high schools by that time will be 4,597 students. High school capacity is currently 3,785 students.

**Armel Elementary School Addition and Renovation:** Armel Elementary School opened in 1991 and has served continuously as a K-5 elementary school since that time. The school contains 70,281 square feet and has a program capacity of 558 students. As of October 31, 2018, the school has 639 students. Eight 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.

**School Board Administrative Office Renovation:** Frederick County Public Schools' administration has been located at the old Kline Elementary School building since 1983. Before the building was converted to offices, it had served as a school since 1961. The facility contains 27,992 square feet, including the 5,000 square foot Annex and the 2,400 square foot Finance Addition, but not including the four modular classroom units that are used for offices and work space. The building needs additional office and meeting space, technology upgrades, and improvements to the plumbing and electrical systems to meet modern code. There are also building security and asbestos issues. These issues will become pressing as the district (and therefore the staff) grows.

**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 park is to include athletic fields suitable for league play, lighting, restrooms, and parking.

**Sherando Park North Softball Complex:** This project completes the development vision for the Southeast area of Sherando Park located north of Route 277. This vision is expressed in the 2016 North Sherando Park Master Plan update. Included are softball fields to complete the complex, a shared use trail segment, roadway, and parking.

**Albin Citizens Convenience Site:** The relocation of the Albin site to property located within the Sunnyside/Albin community is projected for FY 2019-2020. The current site averages 700 vehicles per day. As trash disposal and the resulting traffic continue to increase, the present infrastructure will be unable to safely serve the public. A preliminary agreement has been reached with Frederick County Public Schools to co-locate a facility at the former transportation center along Indian Hollow Road. The approximately two-acre project will require entrance enhancements, a turn lane, fencing, earthwork, retaining walls, electric, equipment, lighting, paving, and landscaping and take several months to complete.

**Shenandoah Valley Regional Public Safety Training Center:** This project consists of 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 West Virginia. The Training Center will be located in Middletown in Frederick County, which is central to the region. This area is accessible by all participating agencies and jurisdictions as well as be incorporated into the existing facilities of Lord Fairfax Community College and the Rappahannock Regional Criminal Justice Academy – Middletown campus. This project will facilitate realistic training in today's modern environment for emergency services and industrial personnel located throughout the Northern Shenandoah Valley.

**Fire & Rescue Station 22:** This project entails the construction of a two bay Fire and Rescue station with satellite Sheriff's Office and County office space for the Treasurer, Commissioner of the Revenue, and Board of Supervisors office with a meeting room. The station will be located in the area of Fairfax Pike, White Oak Road and Tasker Road to provide service for the heavy growth areas east of Stephens City. The fire station will be approximately a 10,000 square foot facility to house an engine and ambulance.

**Fire & Rescue Station 23:** This project consists of a 10,000 square foot fire station to accommodate four pieces of emergency equipment, and to house living and sleeping areas for staff. This project could also include satellite offices for the Sheriff's Office, Treasurer's Office, and Commissioner of the Revenue as well as a meeting room for County Supervisor meetings with constituents with an additional 2,000 square feet of building area. The project is located at Crosspointe Center at the end of current Route 37 South, an area of proposed high-density residential and commercial development.

**Greenwood Fire Station Renovation:** The project consists of a remodeling of the 2<sup>nd</sup> floor, approximately 4,600 square feet, to accommodate additional staff assigned to Greenwood Fire Station. With the increase in call volume, the career staff assigned to Greenwood has increased to 4 personnel, 24 hours a day/7 days a week. The current configuration is not sufficient to meet these staffing needs, nor does it allow space for volunteer staff.

**New Clearbrook Fire Station:** In order to accommodate the career personnel 24 hours a day, the current facility's living quarters are in critical need of upgrades. One option is to "swap" land with the adjacent quarry on Route 11 and construct a new facility. Another option is to construct a new facility on the east side of the current property. The old building would be removed and replaced with a parking lot.

**Middletown Station Building Addition:** This project consists of the demolition of the original building and first addition to the station and construct a new facility addition. This addition will provide larger sleeping quarters, locker rooms, bathrooms, offices, storage, physical fitness room, and apparatus bays. The current facility cannot sufficiently accommodate the future proposed career personnel. The current apparatus bay doors are too small for larger apparatus and the buildings are in need of repair.

**Stephens City Station Medic Unit Replacement:** This expense consists of the replacement of a 2001 commercial chassis medic unit with a new commercial chassis custom Type 1 Medic Unit. The unit will be built to the Federal KKK-A-1822E or NFPA 1917 specifications and equipped with all of the required and necessary equipment to function as an Advanced Life Support transport unit and will include the required patient restraint and lift system and environmental controls needed for medicines required for EMS.

**Sheriff Vehicle Storage Building:** This project would consist of the construction of an eight-bay steel building for housing of large specialized vehicles that require coverage due to the large amount of equipment and specialized tools. This building will be constructed on the same property as the Public Safety Building. Protecting these specialized vehicles will allow the longevity of the vehicle by reducing engine wear and exposure to weather.

**25 New Patrol Vehicles:** This project is for the projected cost of replacement vehicles to the fleet of the Frederick County Sheriff's Office over the next five years. This will ensure the replacement of end of service life vehicles to the Sheriff's Office fleet as well as the cost effectiveness for repairs to failing vehicles. This project is needed to meet the basic requirements for law enforcement officers when responding to calls, patrolling of the County, community safety, and safety of the officers.

**25 Motorola 8500 Mobile Radios and 25 Motorola 8000 Portable Radios:** Both of these projects are in conjunction with the requested vehicle replacement time-line. These projects are needed for equipping all requested vehicle replacements with current and up-to-date radio systems in order to communicate with the Emergency Operations Center.

**Route 277 Widening and Safety Improvements (Phase 1):** This project consists of the construction of a 4-lane divided roadway beginning at I-81 and continuing to Double Church Road. The project would include realignment of Aylor Road with Stickley Drive. This improvement will address congestion in southern Frederick County and address development in the surrounding areas.

**Airport Road Extension/East Tevis Street Extension and Bridge over I-81:** This project consists of a 4-lane divided roadway beginning at Route 522 and going west approximately 0.2 miles to connect to the road network being constructed by the Russell 150 Development. It includes construction of Airport Road from Route 522 to a roundabout intersection with the Tevis Extension on the east side of I-81 and includes a bridge over Interstate 81. This improvement will address congestion in many areas of the County and address development in the surrounding area.

**Renaissance Drive, Phase 2:** This project consists of the construction of a connector road and railroad crossing between Route 11 and Shady Elm Drive. This project will address congestion at key points along Route 11 and Apple Valley Drive.

**Sulphur Springs Road Intersection Improvement and Widening from Route 50 to the Landfill:** This project consists of the widening of Sulphur Springs Road from the intersection with Route 50 to the regional landfill, add paved shoulders for pedestrians and bicycles, and improve the intersection with Route 50. This project will address capacity and safety improvements to the corridor.

**Route 277 Right Turn Lane Extension at Warrior Drive:** This plan consists of the extension of the right turn lane for eastbound 277 at the intersection of Route 277 and Warrior Drive, installation of sidewalk for pedestrian safety and installation of pedestrian pedestal.

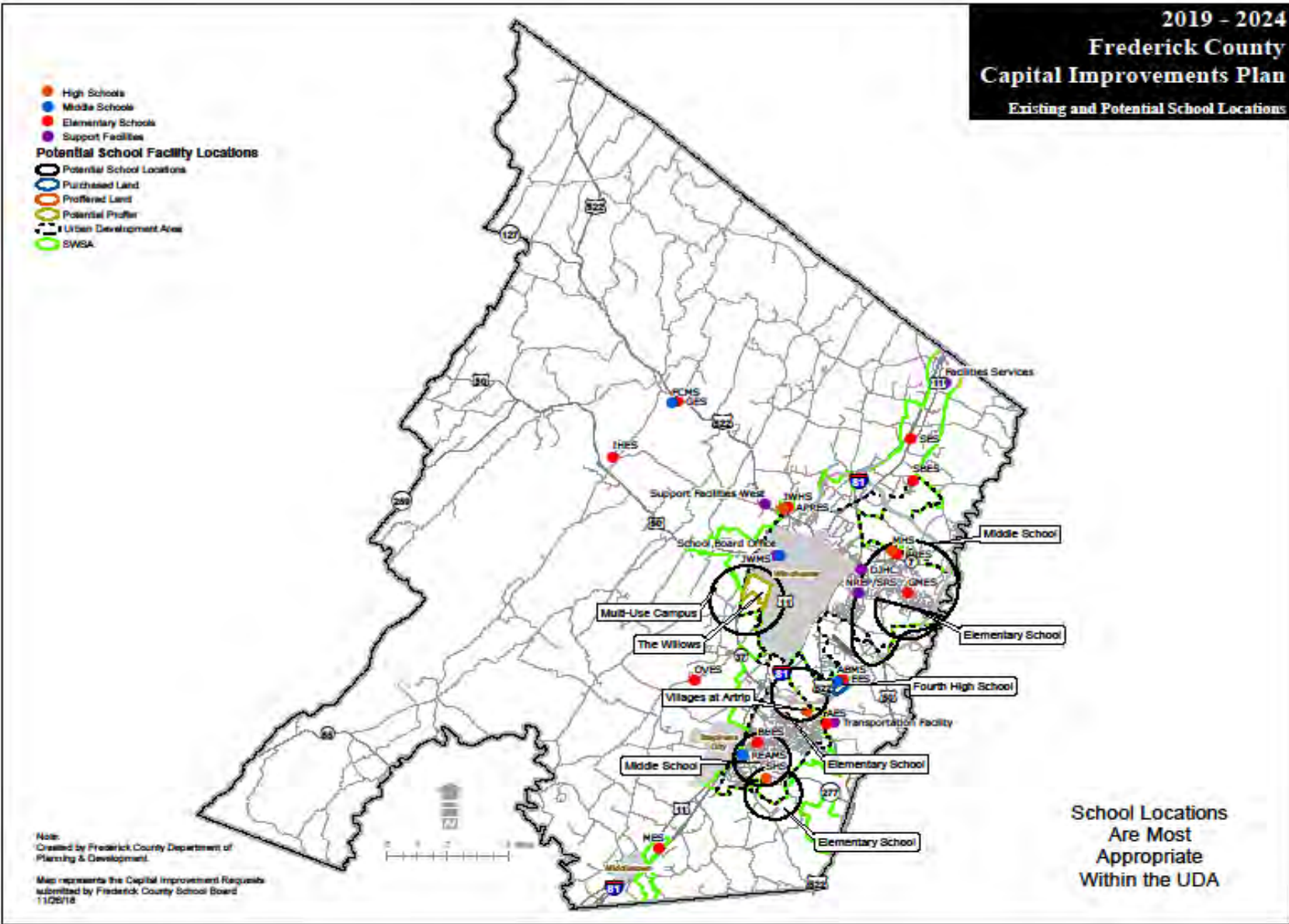
**Papermill Road Right turn Lane Extension at Route 522:** This project consists of the extension of the right turn bay of Papermill Road where it intersects with Route 522 to alleviate turn bay spillover that is a common occurrence. This improvement would be a significant safety upgrade to this intersection.

**New General Aviation Terminal Building, Site Work and Parking Lot – Design and Build:** The Airport proposes design, bid, and construction of a new terminal building. The new facility will be constructed south of the existing building. The existing terminal building was constructed in 1989. Due to its age, numerous systems are in need of significant repair or replacement. In 2008, a preliminary study was completed to examine needs and costs to renovate the existing terminal building. After review, the Winchester Regional Airport Authority determined it would be more economical to build a new facility. The project will also facilitate the construction of a new aircraft parking apron during the associated taxiway relocation project.

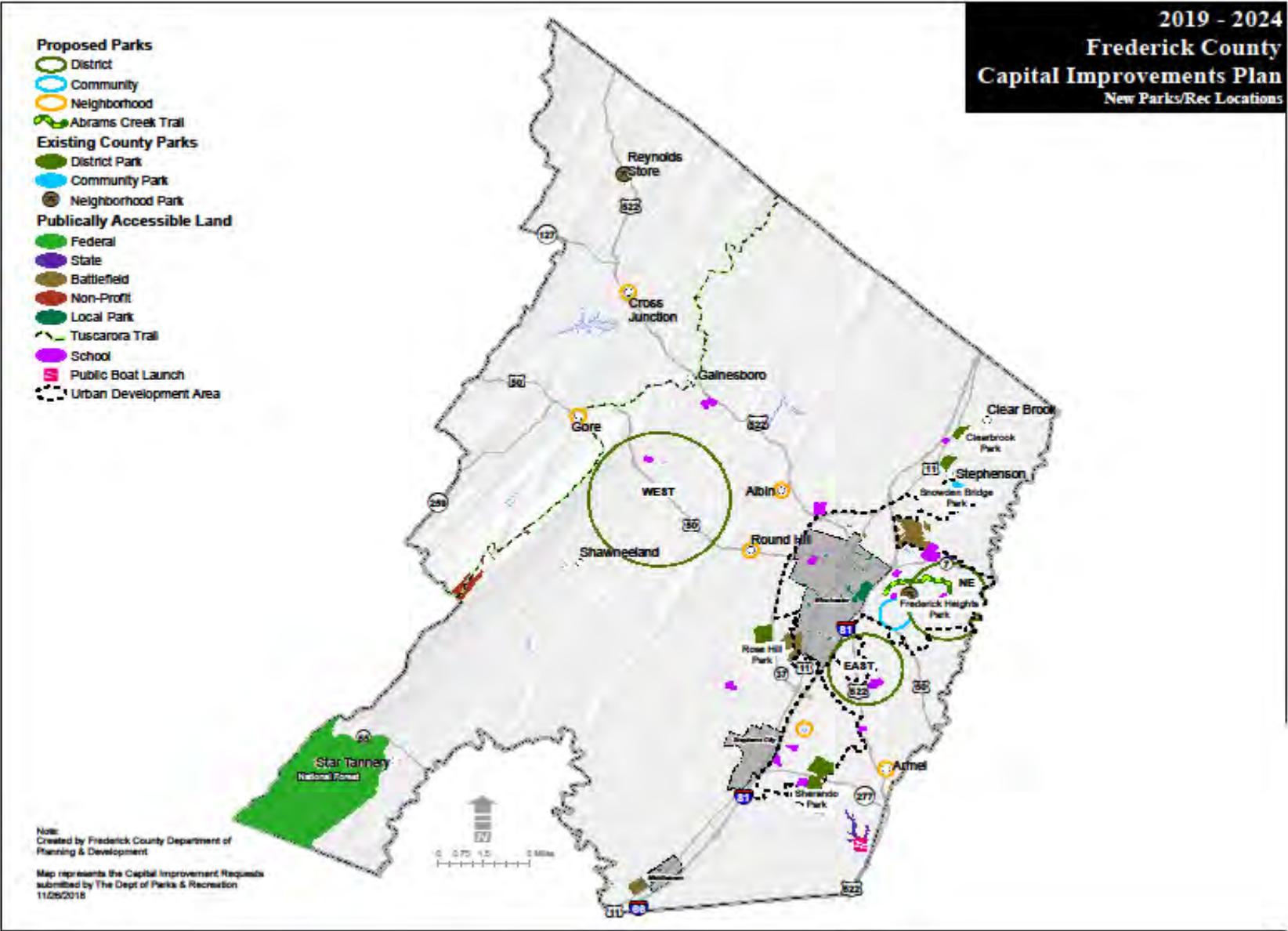
**Taxiway “A” Relocation:** The relocation of Taxiway A is part of the overall goal to meet Federal Aviation Administration (FAA) design standards for Group III aircraft. This project improves the safety of airport operations and enhances the airport’s ability to accommodate large business aircraft. Due to the complexity of relocating the entire 5,500 feet of taxiway, the project has been broken down into phases over the next four years.

**Land Parcels:** the airport seeks to acquire land parcels to meet FAA design standards for the taxiway object free area (TOFA) for Taxiway “A” and to meet FAA runway protection zone (RPZ) design standards for Runway 14. Services include appraisals, review appraisals, negotiations, and fee simple purchase of the parcels. The parcels encompass areas that must be protected in accordance with 14 Code of Federal Regulations Part 77 and the Code of Virginia. These properties must be controlled by the airport to ensure there are no operational impacts from obstructions or incompatible land use in these areas.

The map below shows the school projects that are described on the previous table.

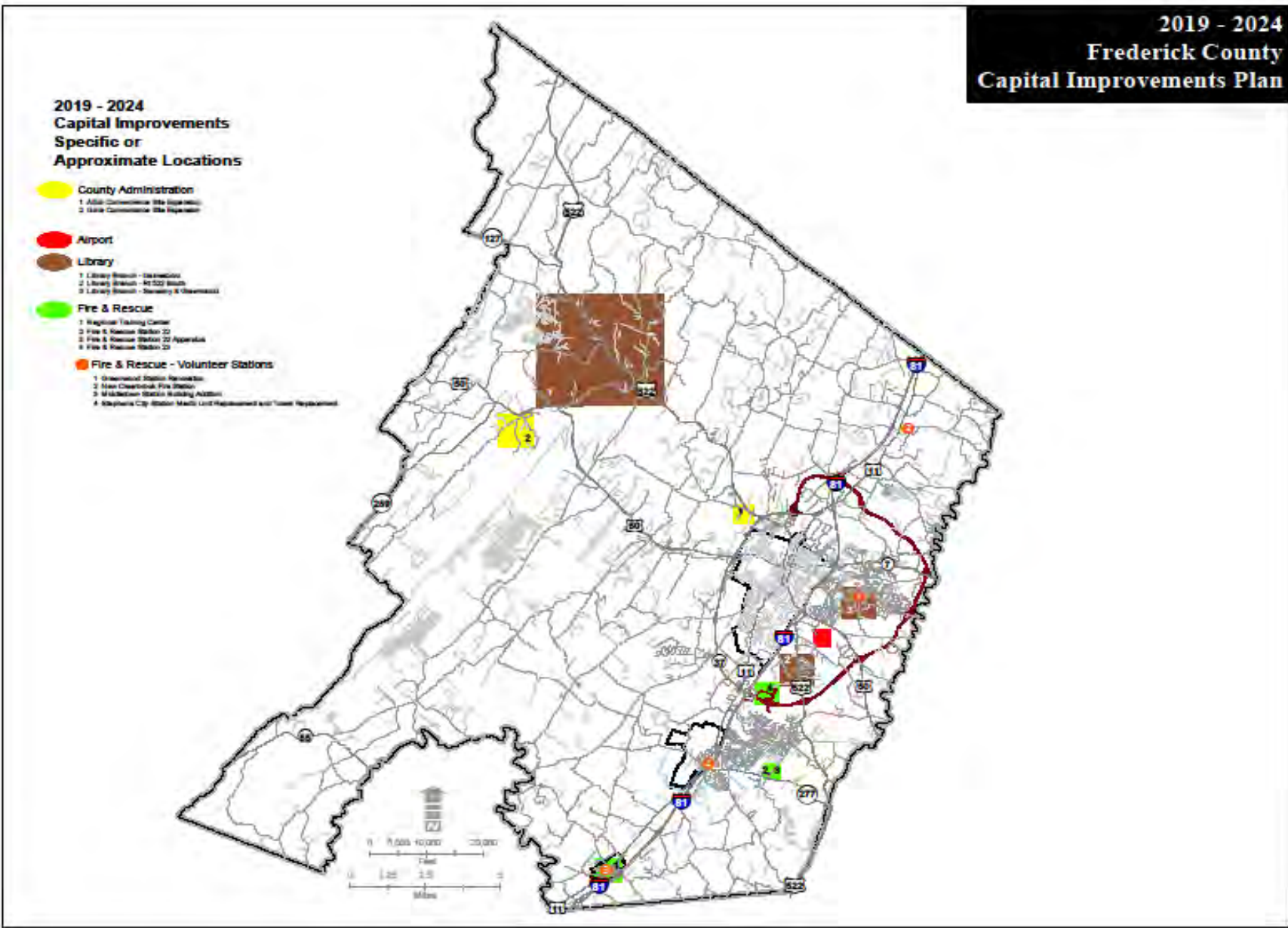


The map below shows the parks projects that are described on the previous table.

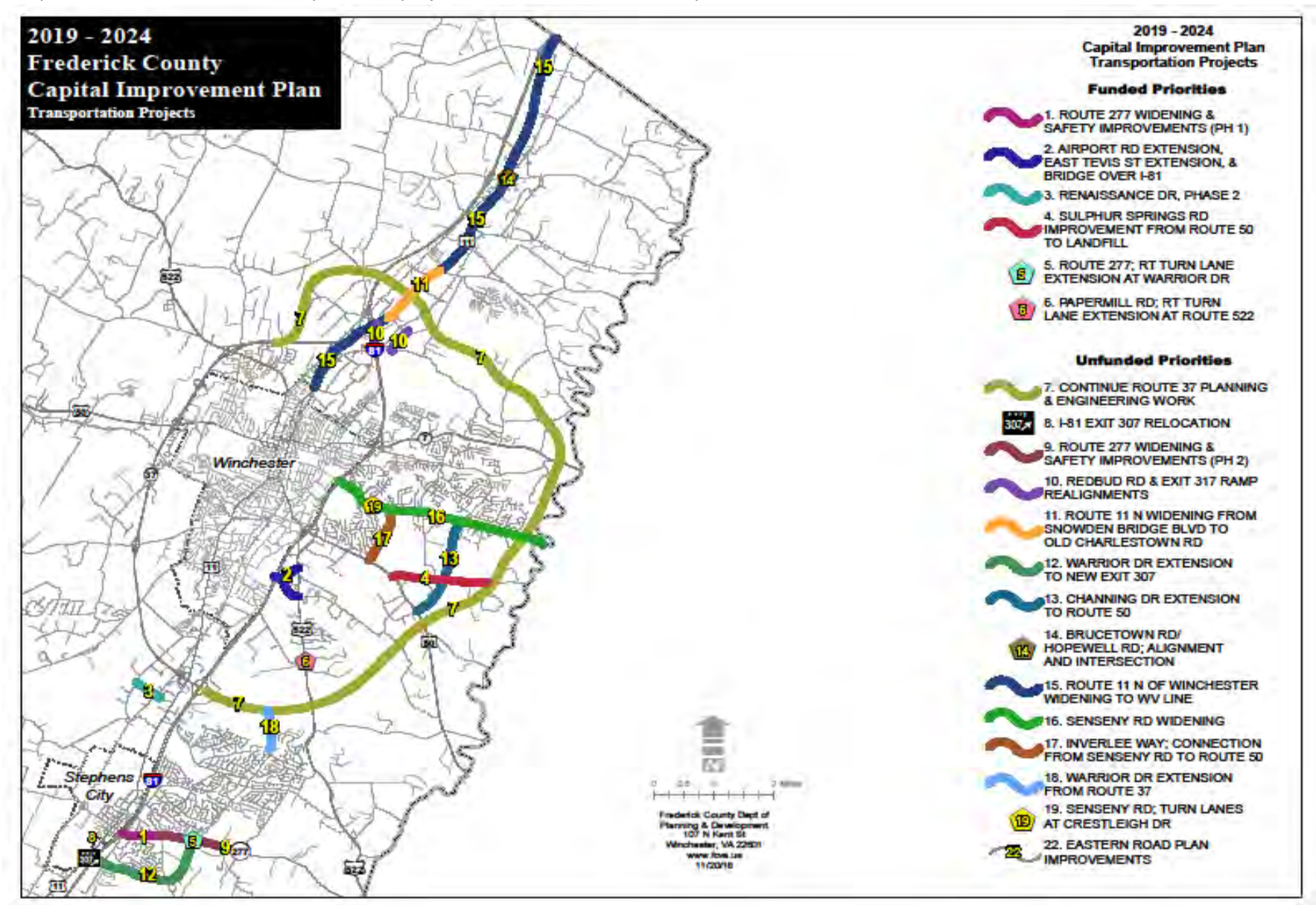




The map below shows the various other County projects that are described on the previous table.



The map below shows the VDOT transportation projects that are outlined on the previous table.



A capital expenditure is defined as an expenditure for the acquisition of capital (fixed) assets. Fixed assets are those items purchased with a useful life of three years or more and a per unit cost of \$5,000 or more. The County has no dollar threshold on capital expenditures.

Several capital expenses have been funded for FY 2019-2020 and have been included in each separate fund. A summary of these funded capital expenses are as follows:

<b>General Fund:</b>	
\$12,000	Furniture and office configuration for new Deputy County Administrator
313,200	Nine cruisers for nine new School Resource Officers
31,500	Emergency Response Communications System for vehicle for new Assistant Fire Chief
63,000	Truck for new Asst. Fire Chief and new emergency management truck (grant funded)
\$419,700	Total General Fund Capital
<b>Regional Jail Fund:</b>	
\$6,775	Keywatcher w/18 locking slots – Community Corrections control
13,000	Convection oven
30,000	Replacement 4-wheel drive vehicle
46,000	Small minivan – 5-7 inmates
14,000	Security equipment for fleet upgrade
\$109,775	Total Regional Jail Fund Capital
<b>Landfill Fund:</b>	
\$40,000	Expansion of onsite wireless network
5,000	Integrated Technology Equipment
10,000	Miscellaneous tools for maintenance shop
15,000	New GEM gas meter
10,000	Specialty tools for Gas to Energy Plant
850,000	826 Compactor to replace current MSW unit – The current unit will reach 10,000 hours of use during FY 2019. The trash compactor is one of the primary pieces of equipment used at the facility for waste handling and always needs to be in good repair. Purchasing a new compactor will ensure that the landfill maintains quality equipment that performs as necessary and will reduce the amount of down time due to costly repairs.
340,000	Excavator – The landfill currently utilizes a John Deere 270D model excavator. This unit has had several major repairs in recent years and additional major components are showing wear. The new unit is anticipated to be larger to help reduce wear and increase productivity.
200,000	Install Oil/Water separator at maintenance facility – This project is needed to meet DEQ requirements for storm water management. The installation of this oil/water separator will have a slight impact to the facility operating budget based on the need for periodic maintenance.
250,000	Install approximately 10 acres of rain guard on MSW and CDD landfills – Rain guard will provide several benefits at the facility. The two main benefits will be reduced leachate generation and improved stormwater quality. The initial expense of the project should enhance environmental compliance facility-wide.
200,000	Gas Wellfield Expansion – Expansion of the gas wellfield will ensure that the facility will capture, collect, and destroy the maximum amount of landfill gas possible. This gas is used to fuel the landfill gas to energy plant. By expanding the wellfield, the facility is able to generate additional electricity increasing the revenue stream from power generation.

	The expansion will include the addition of both horizontal and vertical gas collection wells as a method to increase longevity of the added infrastructure.
3,000,000	MSW Cell 3A rock removal – The project began in FY 2019 and is anticipated to be completed in FY 2021. This project includes the blasting, crushing, and removal of approximately 500,000 cubic yards of rock. Once the rock has been removed, the area will be prepared and developed for placement of solid waste.
\$4,920,000	Total Landfill Fund Capital
<b>School Funds:</b>	
\$3,486,630	School Operating/School Nutrition Service/NREP Operating Fund Capital Expenses – Capital outlay expenditure appropriations for FY 2020 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, recurring expenditures to continue operations of the school division. Equipment replacements for school nutrition operations are non-recurring. Capital funds for school nutrition equipment improve the delivery of school nutrition services to students.
5,300,000	School Capital Fund – Capital outlay expenditure appropriations for FY 2020 for the School Capital Fund is non-routine capital that will not affect current and future operating funds, but will help preserve building assets.
\$8,786,630	Total School Funds Capital

The following pages are summaries of the County Capital Fund and the School Capital Fund.

# County Capital Fund

	FY2018 Actual	FY2019 Approved Budget	FY2019 Estimated Budget	FY2020 Adopted Budget	Change FY19 to FY 20	
<b>Costs</b>						
Capital	\$0	\$0	\$0	\$7,000,000	\$7,000,000	100.00%
<b>Total</b>	0	0	0	7,000,000	7,000,000	100.00%
Reserves	0	0	0	7,000,000	7,000,000	100.00%
<b>Local Tax Funding</b>	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Full-Time Positions</b>	0	0	0	0	0	0.00%

## Fund Description:

The County Capital Fund was created by the Board of Supervisors to fund capital projects. Over the past several years, the Board has transferred funds to this fund to accumulate monies that could be used to offset the need of debt issuance for capital projects. This year, the Board of Supervisors identified a funding source for the County Capital Fund and appropriated those amounts that had been identified as priorities for capital during the budget process. On an annual basis, funds in Unreserved General Fund Balance greater than 20% of the General Fund budget will be transferred to the County Capital Fund. Appropriations of these funds will be subject to Board approval.

## FY 20 Total Budget

**\$7,000,000**

## Notable Changes

### Capital

- \$1.6 million in funding for General Fund capital expenses
- \$4 million in funding transferred to School Capital Fund for school capital expenses

Department	FY 2020 Capital Purchase/Project	Cost
<b>General Fund:</b>		
Reassessment	2 GETAC (rugged) field data devices for direct connection to system	\$7,000
Sheriff	Cargo van for Civil Division for prisoner transportation	50,774
Fire and Rescue	40 LB Continental Washer/Extractor	8,500
Fire and Rescue	55 LB Continental Washer/Extractor	9,500
County Office Building	2 2-1/2 ton A/C units for ECC server room at Public Safety Building	18,000
County Office Building	Building automation system for Bowman Library	16,000
Sherando Park	Multi-deck mower	68,000
Parks Administration	Snowden Bridge Park Development	210,000
Refuse Collection	Albin Convenience Site	1,224,000
	Total General Fund Projects	1,611,774
	Amount transferred to School Capital Fund	4,000,000
	Amount that will remain in County Capital Fund for future projects	1,388,226
	<b>Total</b>	<b>\$7,000,000</b>



# School Capital Fund

	FY2018 Actual	FY2019 Approved Budget	FY2019 Estimated Budget	FY2020 Adopted Budget	Change FY19 to FY 20	
<b>Costs</b>						
Operating	\$776,264	\$480,000	\$932,750	\$1,300,000	\$820,000	170.83%
Capital	2,134,899	2,820,000	4,634,400	4,000,000	1,180,000	41.84%
<b>Total</b>	2,911,163	3,300,000	5,567,150	5,300,000	2,000,000	60.61%
Carry Over Prior Year	0	1,000,000	1,000,000	1,300,000	300,000	30.00%
<b>Local Tax Funding</b>	\$3,088,287	\$2,300,000	\$4,567,150	\$4,000,000	\$1,700,000	73.91%
<b>Full-Time Positions</b>	0	0	0	0	0	0.00%

## Fund Description:

This fund is used for the purchase of capital items not reflected in the school operating budget. For FY 2020, \$4 million in non-recurring and carry forward funds provide for facility capital asset plans, technology replacements, and new and replacement school buses. Further, \$1.3 million in unspent funds from the prior year are carried over to continue projects that were begun in FY 2019 but not completed by June 30, 2019.

## FY 20 Total Budget

**\$5,300,000**

## Notable Changes

### Operating/Capital

- Critical facilities projects on the Capital Asset Protection Plan
- Replacement technology
- School buses

Department	FY 2020 Capital Purchase/Project	Cost
<b>School Capital Fund:</b>		
	Replacement buses – 5	\$500,000
	Additional buses – 3	300,000
	Student Chromebooks	500,000
	Staff device replacements, WAN, wireless equipment	333,233
	Stonewall Elementary roof replacement	550,000
	James Wood High heat pumps replacement	250,000
	James Wood High roof replacement	900,000
	Sherando High water heater replacement	91,767
	Millbrook High – Municipal Separate Storm Sewer System	325,000
	James Wood High – stage lighting and sound equipment replacement	250,000
	Unfinished safety and security projects carried forward to FY 2020	1,300,000
	Total	\$5,300,000

## Acronyms/Glossary



Winchester Regional Airport  
Winchester, Virginia  
Established 1987



## **BUDGET ACRONYMS**

**ACA:** Affordable Care Act – Federal Law

**ADA:** Americans with Disabilities Act – Federal Law

**AFDC:** Aid to Families with Dependent Children – Federal Program

**APS:** Adult Protective Services

**ASAP:** Alcohol Safety Action Program provides evaluation, probation, and intervention services to the court system.

**basicREC:** Before and After School Interim Care is provided through Parks and Recreation and is conducted at all eleven County elementary schools. Camp basicREC is offered during the summer at seven County elementary schools.

**BMP:** Best Management Practice

**BOP:** Bureau of Prisons – Federal Agency

**BOS:** Board of Supervisors

**BPOL:** Business, Professional and Occupational License 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.

**CAB:** County Administration Building

**CAFR:** Comprehensive Annual Financial Report

**CAPRA:** Commission for Accreditation of Park and Recreation Agencies

**CDD:** Construction Demolition Debris

**CFW:** Clarke-Frederick-Winchester – Adjoining localities with shared projects/funding

**CIP:** Capital Improvements Plan

**COR:** Commissioner of the Revenue

**CPS:** Child Protective Services

**CSA:** Children's Services Act – State Program

**CTE:** Career and Technical Education

**DARE:** Drug Alcohol Resistance Education program geared toward elementary school students.

**DCJS:** Department of Criminal Justice Services – State Agency

**DEQ:** Department of Environmental Quality – Federal Agency

**DMV:** Department of Motor Vehicles – State Agency

**DOC:** Department of Corrections – State Agency

**EDA:** Economic Development Authority

**EMS:** Emergency Medical Services

**EMT:** Emergency Medical Technician

**EPB:** Electronic Poll Book

**ERP:** Enterprise Resource Planning

**EPA:** Environmental Protection Agency – Federal Agency

**ESL:** English as a Second Language

**ESRI:** Environmental Systems Research Institute

**FAA:** Federal Aviation Administration

**FBI:** Federal Bureau of Investigations

**FCMS:** Frederick County Middle School

**FCPRD:** Frederick County Parks and Recreation Department

**FCPS:** Frederick County Public Schools

**FDA:** Food and Drug Administration – Federal Agency

**FOIA:** Freedom Of Information Act – Federal Law

**FY:** Fiscal Year

**GASB:** Governmental Accounting Standards Board

**GIS:** Geographic Information Systems. This 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.

**HAVA:** Help America Vote Act – Federal Law

**HEM:** Home Electronic Monitoring

**HIPAA:** Health Insurance Portability and Accountability Act – Federal Law

**HR:** Human Resources

**HVAC:** Heating, Ventilation, and Air Conditioning

**ISAEP:** Individual Student Alternative Education Plan

**IT:** Information Technologies

**JJC:** Joint Judicial Center is the judicial facility located in downtown Winchester that is shared between the City of Winchester and Frederick County.

**JWMS:** James Wood Middle School

**LFCC:** Lord Fairfax Community College

**LHCC:** Lake Holiday Country Club

**LHSD:** Lake Holiday Sanitary District

**LHSDWC:** Lake Holiday Sanitary District Working Committee

**MHS:** Millbrook High School

**MIS:** Management Information Systems

**MOU:** Memorandum of Understanding

**MPDS:** Medical Priority Dispatch System

**MSA:** Metropolitan Statistical Area

**MSW:** Municipal Solid Waste

**NAICS:** North American Industrial Classification System – Structure which industries are aggregated.

**NCLB:** No Child Left Behind – A federal act

**NFPA:** National Fire Protection Association

**NREP:** Northwestern Regional Education Program

**NSVRC:** Northern Shenandoah Valley Regional Commission

**OEMS:** Office of Emergency Medical Services – State Agency

**OPEB:** Other Post-Employment Benefits

**OSHA:** Occupational Safety and Health Administration – Federal Agency

**PAFR:** Popular Annual Financial Report

**PEG:** Public, Educational, and Governmental

**PHI:** Protected Health Information

**PLAY:** People Lending Assistance for Youth – A fund that consists of private donations that assist with Frederick County youth participation in recreation activities.

**PPTRA:** Personal Property Tax Relief Act – State program

**PSAP:** Public Safety Answering Point

**QCEW:** Quarterly Census of Employment and Wages

**QSCB:** Qualified School Construction Bond

**RCRA:** Resource Conservation and Recovery Act

**RPZ:** Runway Protection Zone

**SAAA:** Shenandoah Area Agency on Aging

**S.C.B.A.:** Self Contained Breathing Apparatus

**SNAP:** Supplemental Nutrition Assistance Program

**SOL:** Standards of Learning

**SOQ:** Standards of Quality

**SRO:** School Resource Officer

**SSD:** Shawneeland Sanitary District

**STEM:** Science, Technology, Engineering, and Mathematics

**SWCD:** Soil and Water Conservation District

**TANF:** Temporary Assistance for Needy Families – State Program

**TOFA:** Taxiway Object Free Area

**USDA:** United States Department of Agriculture

**VASAP:** Virginia Alcohol Safety Action Program

**VCIN:** Virginia Criminal Information Network

**VDACS:** Virginia Department of Agriculture and Consumer Services

**VDEM:** Virginia Department of Emergency Management

**VDOT:** Virginia Department of Transportation

**VIEW:** Virginia Initiative for Employment, not Welfare

**VJCCCA:** Virginia Juvenile Community Crime Control Act

**VPSA:** Virginia Public School Authority 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 towns of the Commonwealth.

**WAN:** Wide Area Network

## **BUDGET GLOSSARY**

**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.

**Assessed Valuation:** The value that is established for real or personal property for use as a basis for levying property taxes.

**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.

**Budget:** A financial plan for a specified period of time (fiscal year) that includes an 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 limitation 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 that is submitted for Board approval is composed of budgeted funds.

**Capital Outlay:** 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.

**Carry Forward Funds:** Unexpended funds from the previous fiscal year which may be used to make payments in the current fiscal year.

**Clearance Rates:** Cases that are closed (solved) during the calendar year.

**Constitutional Officers:** The offices or agencies directed by elected officials whose positions are established by the Constitution of the Commonwealth of Virginia or its statutes. Elected Officials include Clerk of the Circuit Court, Commissioner of the Revenue, Commonwealth's Attorney, Sheriff, and Treasurer.

**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 or 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.

**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 ensure that revenues are adequate to meet all necessary expenditures.

**Expenditure:** 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.

**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. Frederick County 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 fund, debt service fund, capital project fund, enterprise fund, trust and agency fund, and internal service fund.

**Fund Balance:** 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.

**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, parks and recreation, public works, social services, 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.

**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.

**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.

**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 Fund:** There are two types of proprietary funds: Enterprise Fund and Internal Service Fund. An enterprise fund accounts 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.

**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., \$0.61 per \$100 of assessed valuation) or a percentage of the value of the tax base (i.e., 5.3% sales tax).

**Tipping Fees:** The cost of 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.