

Warren County Fiscal Year 2017-2018 Budget



Approved by
the Board of
Supervisors
April 18, 2017



FY 2017-2018
BUDGET

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Warren County Board of Supervisors



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Fork District



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Shenandoah District

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History of Warren County

The history of Warren County begins with the American Indians between 11,000 and 12,000 years ago. The site of the oldest known permanent habitations in the eastern United States is located in the County along the South Fork of the Shenandoah River.

White men first appeared in the Shenandoah Valley in the mid-1600's. Warren County was first settled around 1730. Many of the County's early settlers were Scots-Irish and English Quakers.

Warren County was situated at the intersection of land and water trade routes. Supplies and manufactured goods came through the Blue Ridge Mountains through Chester and Manassas Gaps. At the confluence of the North and South Forks of the Shenandoah River, much of the early agricultural produce of the Valley was loaded onto barges for shipment to the coastal ports. The Town of Front Royal was eventually established at that river port in 1788.

Leadership and military manpower were the major resources supplied by Warren County and other Shenandoah Valley communities during the Revolutionary War. Pig iron, grain, leather, flour, meat, fruit, vegetables, and lumber were other valuable resources furnished to the Colonial cause.

Warren County began to boom in the early 1800's. The wars in Europe created a need for breadstuffs and brought a quick change from a tobacco-oriented economy to the raising of wheat.

The County was officially founded in 1836. It was formed from parts of Frederick and Shenandoah Counties. Front Royal has been the county seat from the beginning. In 1840, Warren County had a population of 5,627, one-fourth of which were slaves.

The first railroad made its way into the Shenandoah Valley in 1854 by way of the Manassas Gap and Front Royal.

Warren County was of strategic importance during the Civil War because of its agricultural productivity, its transportation links with Winchester to the north, and its links with eastern Virginia by way of the roads through Chester and Manassas Gaps and the vital Manassas Gap Railroad.

The Battle of Front Royal, on May 23, 1862, was one of the battles in General Stonewall Jackson's famous Valley Campaign. In that battle, Confederate forces defeated 1,000 Union soldiers to capture a military supply depot, the Manassas Gap Railroad, and the strategic bridges over the two forks of the Shenandoah River at Riverton.

The Civil War destroyed most of the buildings in Warren County, but the soil could still be farmed and the County soon began to attract investors to develop local natural resources. By the 1890's, the County had again erupted in a flurry of activity. An enormous vineyard had been started near Front Royal, and iron, copper, and manganese were discovered within the County. Lime works had been founded in Riverton in 1869. Manufacturing also soon expanded, with sumac, tanning, and leather industries regaining the importance they had previously known. Other industries included tinning and cigar production. By 1900, Warren County's population had reached 8,837.

The two most important changes in Warren County during the 20th century have been the construction of two large manufacturing plants and the growth of tourism.

In 1937, construction began on the American Viscose manufacturing facility. This chemical-textile plant in Front Royal was at one time the world's largest producer of rayon. The U.S. Government operated the plant during World War II, producing materials to aid the war effort. FMC, Inc. purchased the facility and operated it into the mid 1970's. In 1976, an FMC management team, led by FMC Vice President John Gregg, executed one of the first leveraged buyouts in the United States. The new company was named Avtex Fibers-Front Royal, Inc.

The rayon plant was the economic mainstay of this community for several decades. It was the largest employer within the region for over 20 years. Several major layoffs decreased the workforce from approximately 1,300 in 1988 to 468 at the plant's closing in November 1989.

In 1980, a division of the DuPont Corporation was established in Cedarville near Front Royal. Paint for the secondary automotive market is manufactured at this facility. In 1989, with the closing of Avtex Fibers, DuPont became Warren County's largest employer. In 2013, the plant was acquired by Axalta Coating Systems.

Since 1994, the Front Royal-Warren County Economic Development Authority has successfully recruited manufacturing, distribution, hospitality and technology companies for an investment of more than \$3.5 million and the creation of 2,000 new jobs.

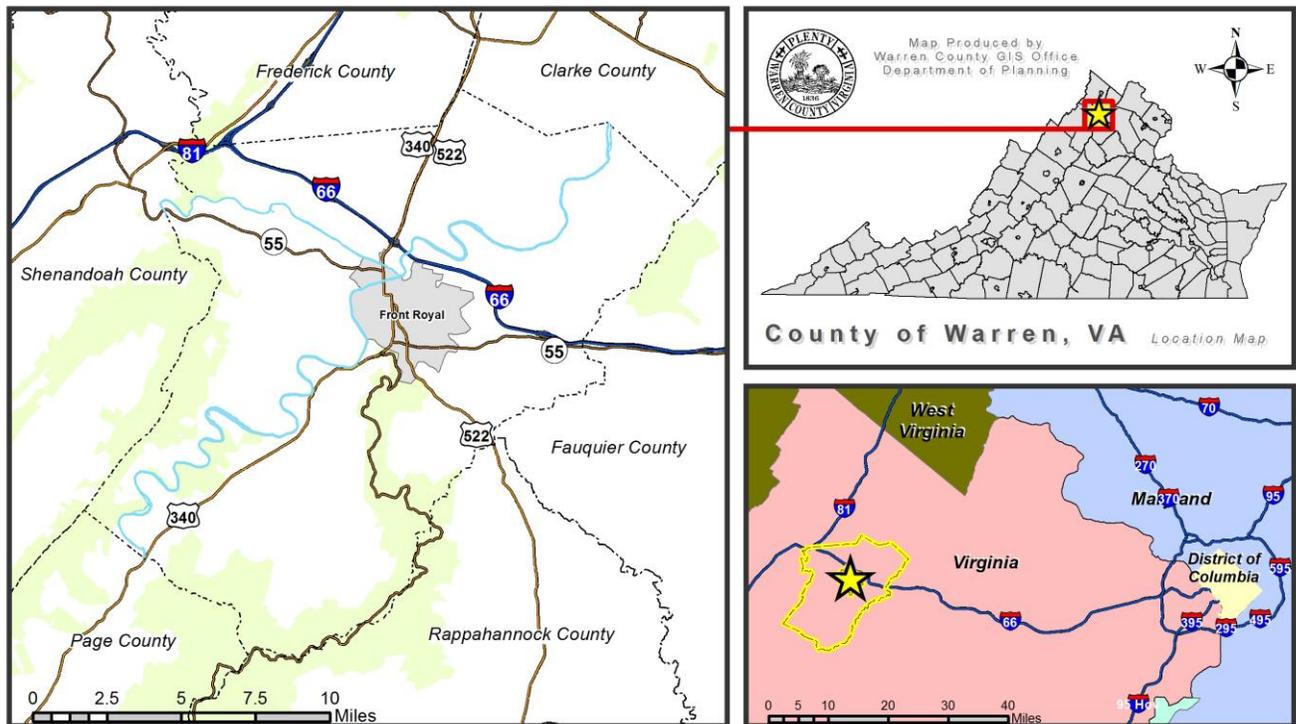
Warren County has long attracted tourists and seasonal residents, who have come to the area because of its climate, accessibility to major cities, and scenic beauty. Major tourist attractions include the Shenandoah National Park, Skyline Drive, George Washington National Forest, Raymond R. "Andy" Guest Shenandoah River State Park, the Shenandoah River, six local golf courses, and Skyline Caverns.

Location of Warren County

Warren County is located in the Shenandoah Valley of northwestern Virginia. It is bounded by Frederick and Clarke Counties on the north, Fauquier and Rappahannock Counties on the east, Page County to the south, and Shenandoah County to the west.

Warren County has a total land area of 219 square miles. The rural part of the County contains 209.9 square miles, and the Town of Front Royal covers 9.3 square miles.

Three factors in the County's regional setting have greatly influenced growth and development. The first factor is its location in the Shenandoah Valley. For more than a century, the Valley has been noted for its beautiful mountains and clear streams, and has attracted many tourists and seasonal guests. Because of the ease of travel along its length, the Valley has been an important north-south transportation route since Indian times.



A second regional setting factor influencing growth is the County's location bordering two low passes over the Blue Ridge Mountains. Much pioneer commerce from the Richmond and Hampton Roads areas passed through Chester and Manassas Gaps, across Warren County to distant markets. The early retail and industrial sectors of the economy developed from trans-shipping of manufactured goods and agricultural produce through the County.

The third factor is the close proximity of Warren County to major cities. The distance to Washington, D.C. is 70 miles; to Baltimore, 110 miles; and to Richmond, 135 miles. These and other eastern cities have been major market places for County produce and products, as well as major suppliers of manufactured goods.

COUNTY OF WARREN



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Front Royal, Virginia 22630
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Douglas P. Stanley
County Administrator

July 1, 2017

BOARD OF SUPERVISORS

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FY 2017-2018 Budget Process, Development and Issues

On behalf of Warren County staff, I am pleased to present you with the adopted budget for Fiscal Year 2017-2018. This budget represents the Board of Supervisors' revenue and expenditure policy direction after numerous budget work sessions with County departments, Constitutional Officers, the School Board, various State offices, and outside agencies. This budget document provides backup as to the justification of the various funding requests and more detailed information on the adopted budget.

As part of this year's process, a number of issues were discussed and addressed, including the impact of continued moderate growth in tax revenue and providing operational funding to open the 2nd Middle School. The commitment of the Board of Supervisors, the School Board, and County staff has allowed us the opportunity to continue to provide necessary services in a quality manner while at the same time maintaining a low real estate tax rate. With this commitment in mind, we have produced a budget that recognizes limited revenue sources, conservative expenditures, and the needs of the citizens of Warren County.

The goals set by the Board at the beginning of the budget process called for the staff to:

- Maintain current levels of service
- Stay competitive with staff salaries
- Maintain progress on capital improvement projects
 - 2nd Middle School
 - Ressie Jeffries Elementary School
 - Leach Run Parkway
 - Rockland Park
- Set aside funding towards operational funding of the 2nd Middle School

These goals are consistent with those of the FY 2016-2017 budget and reflect the Board's desire to continue making progress on its capital improvement plan.

There were a number of factors that impacted the County's ability to fund the budget including:

- Cost of a 2.5% COLA salary increase for all County staff: \$348,150
- Funding for operational costs of 2nd Middle School: \$1,757,182
- Additional funding for Warren County Public Schools: \$1,308,220 (\$690,580 for School Operating Budget - \$597,608 in hold harmless)
- Additional cost of the County's share of the regional juvenile detention facility: \$113,833
- Funding for Upgrade/Expansion of Radio System for the Warren County Sheriff's Office: \$150,000
- Funding for a replacement fire station for Rivermont Volunteer Fire and Rescue Department: \$150,000
- Funding for Ressie Jeffries Elementary School improvements: \$100,000
- Full cost of implementation of positions added in FY 2016-2017:
 - Deputy Building Official: \$26,666
 - E-911 Dispatcher: \$21,350
 - Assistant Commonwealth's Attorney: \$26,020
- Increase in funding for Samuels Public Library of 3%: \$28,360
- Increase in funding for Northwestern Community Services of 5%: \$14,443
- Maintaining our fund balance of 15% pursuant to adopted fiscal policies
- Increase in total budget from \$101,705,777 to \$105,626,234 (\$3,920,457 – 3.85%)
- Significant portion of increase (\$1,536,726) is due to proposed real estate tax increase and natural estimated increase in personal property tax collections (\$875,000)
- County has reduced its use of fund balance by \$389,281
- Increase in total Local Revenue from \$62,566,274 to \$65,735,624 (\$3,169,350 – 5.06%)
- \$254,031 of increase is from the Dominion project
- \$1,010,000 of Local Revenue is from fund balance – down from \$1,399,281 in FY 2016-2017
- Slight increase in total State Revenue from \$6,494,564 to \$6,593,979 (\$99,415 – 1.53%)

The County held a public hearing on the proposed FY 2017-2018 budget and tax rates on April 11, 2017. At the hearing, six speakers spoke in favor of the proposed budget and tax rates and three in opposition.

The FY 2017-2018 budget and the corresponding 2017 tax rates were formally adopted on April 18, 2017, and the appropriations resolution was approved on May 2, 2017.

The most significant impact of the budget was the decision by the Board of Supervisors to include \$1,757,182 for annual operating costs for the new middle school. The budget also includes additional funding for Samuels Public Library (\$28,360 – 3.92%), Northwestern Community Services (\$14,443 – 5%), and additional funding for Warren County Humane Society (\$6,023 – 2.0%).

Lastly, the adopted budget includes an additional \$1,308,220 in local appropriation to the Warren County Public School system for operating costs to help fund the local share of a cost of a 2.5% COLA salary increase. The increase reflects the Board's commitment to the School System in staying competitive with pay and benefits.

A total of \$1,919,425 was either cut or funded from fund balance from the proposed budget during final budget deliberations.

Some items cut include:

- Reduction of all Department Budgets by one half percent (0.5%): \$159,186
- Delayed starts of Assistant County Attorney, GIS Tech, and Auditor Positions: \$34,325
- Reduction of Northwestern Community Services increase to 5%: \$14,443
- Health Insurance Savings: \$245,191
- Reduced Reserve for Contingencies from \$300,000 to \$234,512: \$65,488
- Using \$1,010,000 in fund balance for capital improvement projects

Staffing Impacts

Part-Time to Full-Time Positions

- Recreation & Aquatics Supervisor: \$23,946
- Parks & Recreation Custodian: \$13,865
- Law Librarian: \$4,961

Added Positions

- School Resource Officer (½ year): \$20,312
- GIS Technician (¼ year): \$12,131
- Sanitary District Foreman: \$53,307

School Budget

- \$1,757,182 annual operating costs for new middle school
- A 2.5% COLA salary increase for all full-time contracted employees: \$935,685
- Increased Virginia Retirement System costs: \$561,166
- Increase in substitute budget due to increase in fill rate: \$133,650
- Reductions to current budget of \$593,440
 - \$144,470 of this savings is from implementing tiered school starting times
 - \$330,064 from the reduction of 6.5 existing positions with the remainder from fuel savings and reducing the replacement vehicle budget

This continues to be an extremely exciting time for Warren County. FY 2017-2018 is expected to be another productive year with the completion of the long awaited Leach Run Parkway project, which will provide greater connectivity for our community, the new Middle School, which is being constructed at the intersection of Happy Creek Road and Leach Run Parkway and will provide educational capacity at the secondary level in the Warren County Public School System for the next 20 years. Lastly, renovations to Ressie Jeffries Elementary School, including a new roofing system and parking lot expansion, as well as energy savings projects at a number of other school facilities will be completed by the fall of 2017.

There are several significant Virginia Department of Transportation projects that are currently under construction including: the South Fork Bridge replacement (\$72,200,000), which is expected to be completed in the fall of 2017 and will greatly improve access into Front Royal from I-66 and points northward, and the Morgan Ford Bridge replacement (\$9,604,284), which is expected to be completed by June 2018. On the private sector side, ITFederal will be starting construction on a facility at the former Avtex site, investing \$40 million and creating over 600 jobs over the next three years. This should have an extremely positive impact on the local economic forecast. It is anticipated that they will start construction on the project in the summer of 2017. The Aikens Group has started

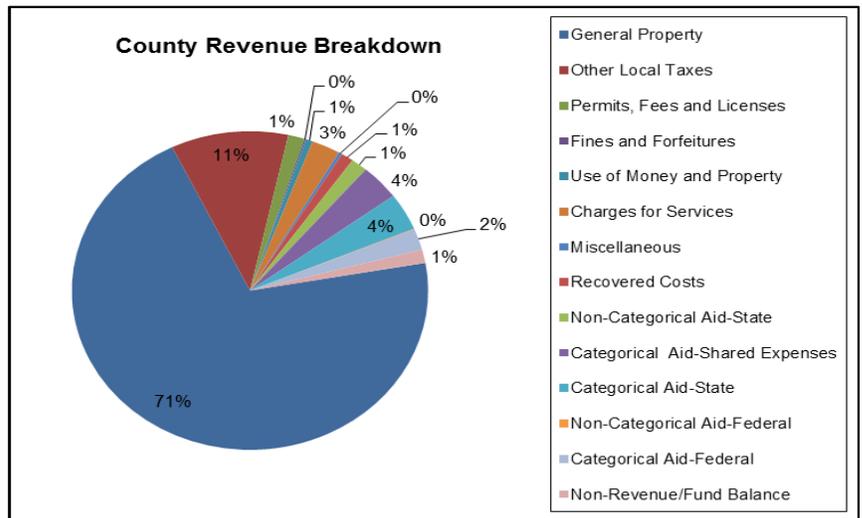
construction of the new 84-bed Marriott TownePlace Suites hotel on Country Club Road across from the Riverton Commons Shopping Center. A Royal Farms convenience store will also be constructed in the Route 340/522 corridor in 2017. The County continues to work with Crooked Run, LLC on a revenue sharing project to provide access to Phase II of the development, which will open up an additional 97 acres of commercial property to development.

Long-term, all of these projects, along with other projects that are being proposed, will serve to enhance and strengthen the County’s financial position by providing local employment as well as direct and indirect tax benefits during the coming fiscal year.

In the short-term we anticipate the upcoming budget year will continue to show signs of improvement due to the aforementioned projects and an improving local housing market. We appreciate your ongoing patience as we work to grow out of the recession and start to improve the local economy, tax base, and job opportunities over the coming years. Things are definitely heading in a positive direction! The County is rebounding well as a community, and we continue to believe that we have a reason to be optimistic about the near future (2017-2020).

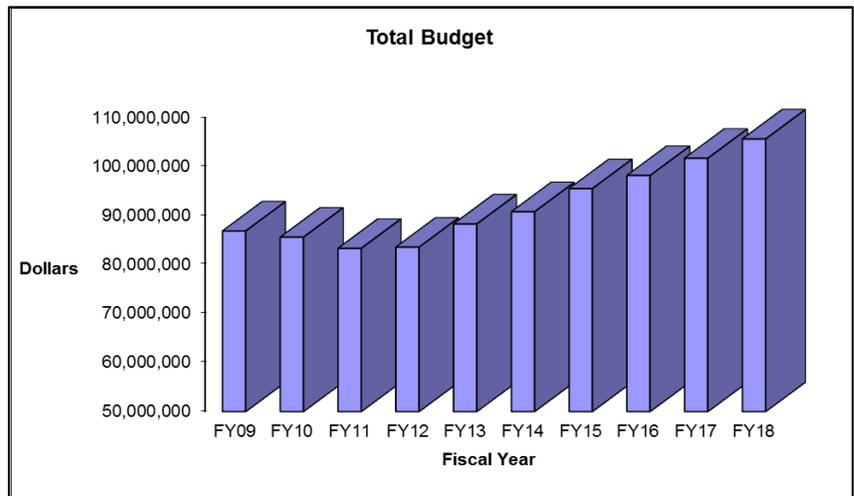
County Revenue

The County budget includes an estimated \$73,955,107 in local revenue. Of this amount \$52,196,351 (71%) is generated from general property taxes. Other local taxes (11%), State Aid (4%), and State Shared Expenses (4%) are the next largest sources of revenue.

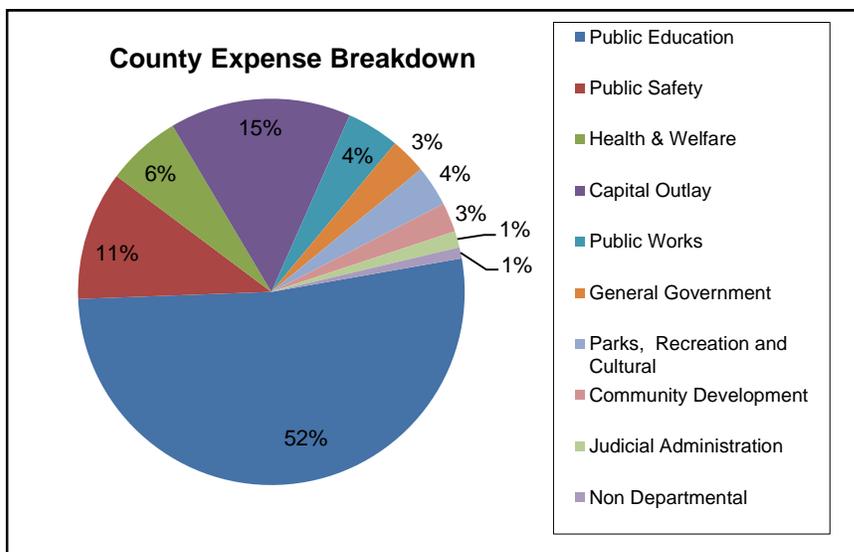


County Expenditures

The total County budget (excluding Sanitary Districts and School Cafeteria Fund) for FY 2017-2018 is up 3.85% from \$101,705,777 in FY 2016-2017 to \$105,626,234 (\$3,920,457) from the FY 2016-2017 adopted budget. Looking back ten years, the County budget has increased 21.6%, or \$18,768,469.

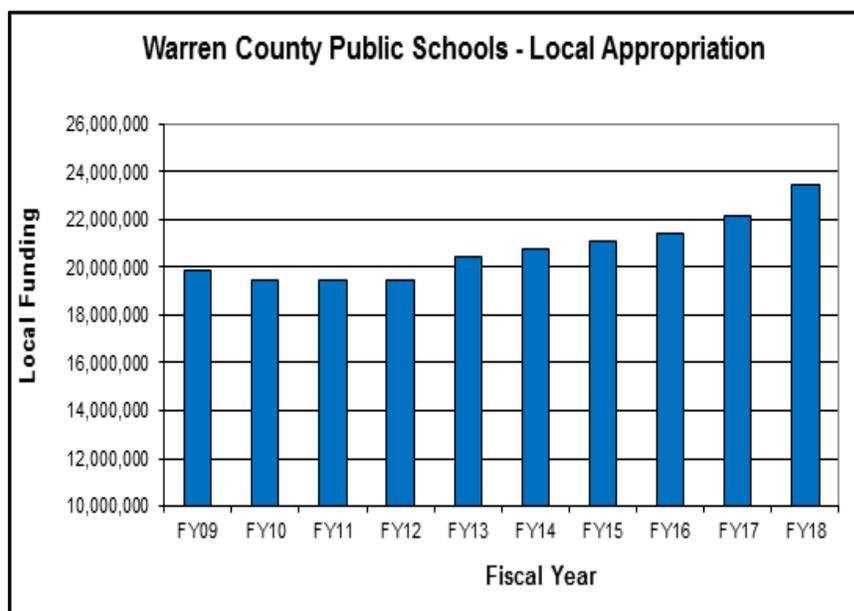


In the FY 2017-2018 budget, \$55,127,347 has been appropriated for public education, \$11,428,687 for public safety, \$6,581,408 for health and welfare, \$16,035,139 for capital outlay, \$4,652,536 for public works, \$3,178,609 for general government, \$3,600,953 for parks and recreation, \$2,590,548 for community development, \$986,314 for non-departmental, and \$1,444,693 for judicial administration.

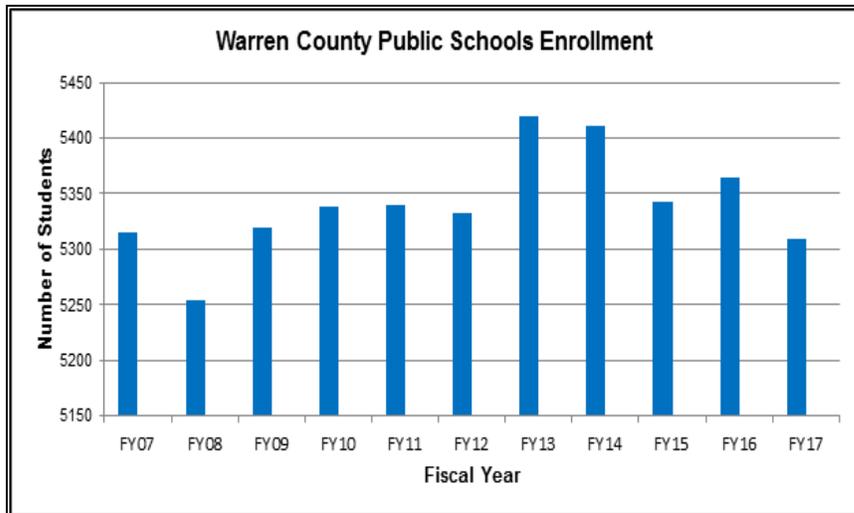


SCHOOL BUDGET

The School Operating Budget for FY 2017-2018 is \$55,092,291, which represents an increase of \$1,915,157 or 3.60% from FY 2016-2017. The local appropriation was increased by \$1,308,220, and the State appropriation was reduced by \$139,448. The local appropriation represents additional funding needed to provide the local match for a 2.5% salary increase for all School Board staff and additional needs.



FY 2017-2018 budget is based on a student enrollment of 5,295. Student enrollment has risen by 0.75% or 40 students from September 2006 to September 2016.



County Financial Health

As part of its multi-year Capital Funding Plan, the County conducted a credit rating call with Fitch Ratings. On November 2, 2016, Fitch Ratings announced that it was upgrading Warren County's Issuer Default bond rating (IDR) and GO bond rating from an AA to an AA+. According to the Fitch press release, "The AA+ IDR and GO ratings reflect the County's strong growth prospects, ample reserves, and broad budgetary tools...The County's superior budget flexibility supplemented by its ample general fund balance position it to comfortably manage through economic downturns without diminishing its overall financial flexibility." The press release also indicated that, "Given the County's superior inherent budget flexibility in the form of control over revenues and spending capacity, Fitch expects the County to manage through economic downturns while maintaining a high level of fundamental financial flexibility."

The County's General Obligation bond ratings are as follows: Moody's, Aa2 and S&P, AA. With these three assigned ratings, the County continued its steady progression of rating upgrades that began back in the early 2000's. These credit ratings helped the County secure favorable long-term financing for its Middle School that priced on November 18, 2014 and will help to ensure that the County is able to maximize its borrowing ability in the future.

As of 2017, Warren County is one of **25** Aa2 or higher rated (Moody's) counties in Virginia (out of **95** total Virginia counties) and one of **422** Aa2 or higher rated counties in the country (out of **3,141** total US counties and equivalents).

County Vision Statement

Our community's vision is that we must maintain and enhance the quality of life for the residents of Warren County. To do so, the quality and character of Warren County's natural resources should be preserved, conserved, and used effectively to ensure that future citizens will enjoy the benefits of:

- An adequate, sustainable, clean, and potable supply of both surface water and ground water;
- Clean air;
- Farming and open spaces;
- The beauty of our rivers, mountains, and scenic views;
- Protection of our rural character;
- Quality educational facilities and system;
- A balanced tax base; and
- Sound fiscal management

This mandates that we plan for sustainable growth based on these limited resources. This can be translated to saying our annual residential growth rate should be maintained at approximately 2%, but no more than 3% annually and our industrial/commercial tax base sustained at 20 to 25%.

Only by doing so can we provide quality schools, safety on our roads and in our communities, a balanced tax base, equitable paying jobs, reduced out-of-county commuting, and other social amenities associated with our quality of life expectations.

Future Capital Improvements

Over the past decade, the County has been diligent in setting aside funding in advance of planned capital improvement projects to “build” up to the anticipated debt service, pay for a portion of the project in cash, and/or pay for the entire project with cash. In the FY 2017-2018 budget incremental funding is included for the following capital projects:

Project	Capital Funding
Rivermont Fire Station	\$150,000
Eastham Park	\$25,000
Rockland Park	\$150,000
Courthouse Security	\$25,000
New Solid Waste Convenience Site	\$100,000
McKay House Stabilization	\$5,000
Fork Park	\$25,000
Lions Park	\$20,000
Warren County Health and Human Services Complex	\$50,000
Purchase of Second Street Property	\$100,000
Sheriff’s Office Communication System Upgrade	\$150,000
Avtex Soccer Fields	\$50,000
Leach Run Parkway	\$492,618
Thompson Kiss-and-Ride	\$25,000
Appalachian Trail Connector	\$50,000

There are a number of projects either in the planning or implementation stages that will improve the services that are provided by the County.

In October 2015, the County commenced construction on its second middle school on a site located off the proposed Leach Run Parkway. The second middle school will allow the school system to get to an ideal grade structure of K-5 (elementary), 6-8 (middle school), and 9-12 (high school) and will allow for the 8th grade to be moved out of Warren County and Skyline High Schools – thereby creating additional capacities at each of those schools. The reconfiguration of grades will create capacity at the secondary level for the next 15-20 years in the school system. With the retirement of the debt service (\$1,358,306) for the construction of Hilda J. Barbour Elementary, and Warren County High School (previously Warren County Junior High School) coupled with the application of this funding to the middle school project in July 2015, the debt service for the middle school project has been budgeted. The new middle school is slated to open in fall 2017 for the 2017-2018 school year.

Over the past several years, the Parks and Recreation Department has completed a number of significant projects including the Warren County Skatepark, Freewheeling Way Universally Accessible Playground, Linden Park, a new concession/restroom building and playground equipment at the Skyline Soccerplex, Eastham Park and Eastham Trail Phases I and II, replacement of the Fantasyland restroom building, the paving of Little League Drive, and Phase I of Rockland Park which included hiking trails, playground complex, two shelters, 18-hole disc golf course, and associated access road and parking.

County staff is currently working on securing grant funding for Rockland Park as part of the continued implementation of the adopted development plan. In 2009, the County developed a Master Plan for Rockland Park, and the implementation of future phases will continue as funding becomes available. Staff is in the process of updating the Plan, and amenities to come include: a multi-field baseball/softball complex with restrooms and a concession stand, additional walking trails, multi-use practice fields, an outdoor amphitheater, a Fire and Rescue training facility, dog park, camping areas, canoe launch, and potentially a recreation center and elementary school site.

In 2016, the County completed construction of additional improvements at Skyline Soccerplex. These improvements include three additional playing fields, completion of the loop trail, and addition of a southern parking lot. The County is planning to add field lighting to one of the fields in 2017. Also in 2016, the County completed Phase III of the Eastham Trail, which is the County's last portion of the Royal Shenandoah Greenway. The Greenway will be approximately four miles in length and will connect downtown Front Royal, the Front Royal-Warren County Visitors Center, Samuels Public Library, multiple public parks and playing fields, Ressie Jeffries Elementary School, Skyline High School, Shenandoah National Park, a public boat landing, two interpretive sites, and an outdoor classroom. A public boat landing in Shenandoah Farms will also be constructed along the main stem of the Shenandoah River.

Industrial Development Projects

Increasing the industrial/commercial tax base in an effort to minimize the tax burden on residents continues to be a top priority of the County. In May 2012, Dominion Power broke ground on a new 1,329 megawatt power plant facility. The plant was constructed on a 39-acre site in the Warren Industrial Park, approximately three miles north of Front Royal. The close proximity to Northern Virginia will enable it to serve a growing, high-demand region in the company's service area.

The station is powered solely by natural gas and will be among the cleanest fossil fuel fired facilities in the nation. The station has three combustion turbines and a steam turbine that generate 1,329 megawatts of electricity, enough energy to power approximately 325,000 homes. Commercial operation began in December 2014.

The power station is helping Dominion close a gap of 5,600 megawatts of generation needed in its service area by 2019 as identified by PJM Interconnection, LLC, the regional independent system operator of the 13-state transmission system.

The plant started providing annual property tax payments to Warren County during the first year full year of construction (FY 2013-2014 budget) of about \$1 million and an increase to approximately \$5.35 million in FY 2015-2016. The following table breaks down the revenue received from the project to date:

Dominion Actual Revenue vs. Estimated				
Mar-17	Estimated	Actual	Actual	Actual
Year	Dominion	Calendar Year	Year	Fiscal Year
Year	Revenue	Revenue	Year	Revenue
2012			2012	\$15,795.72
2013			2013	\$41,610.51
2014			2014	\$3,187,082.88
2015	\$5,841,000.00	\$5,209,348.17	2015	\$4,450,361.08
2016	\$5,841,000.00	\$5,258,551.13	2016	\$6,106,341.20

The FY 2017-2018 budget estimates that the County will receive an approximately \$5.68 million in tax revenue. After the anticipated impact to the County’s composite index is factored in, the net financial impact to the County is estimated at approximately \$4.25+ million per year. As part of the incentive package for the project, the County agreed to contribute up to \$1 million per year for years 6-10 to offset the Town’s double water and sewer fees in the corridor. Although the County had been able to set aside \$630,000 in previous years, the FY 2017-2018 budget does not include any funding to help offset this cost.

There are currently a few projects the County is working on at this time that will enhance the County’s tax base. These include:

Marriott Hotel

- The Aikens Group broke ground in Spring 2017 on a 84-room Marriott TownePlace Suites.
- The hotel is planned to open in the spring or summer of 2018.
- Upon completion, the hotel will provide an estimated 23 new jobs.

ITFederal, LLC

- Number of jobs to be created: 466 direct jobs and 428 indirect jobs. Direct jobs are the higher paying jobs created for the data center within the first year of construction. Indirect jobs are those jobs for the retail component of the project and all other auxiliary positions.
- Salaries of direct jobs range from \$40,000 per year to \$120,000 per year.
- Total amount and size of investment: 30.11 acres on the site. The first phase includes a 20,000 square foot facility that will house a data center. Total investment of the project is estimated at \$6,000,000.
- Timeline: Complete build out of all three phases is as follows: Construction will last for an estimated 36 months, and the construction of the first building of the Project (Phase 1) is expected to start in the third quarter of 2017 to be completed in Spring 2018. The second building (Phase 2) is expected to be fully operational in October 2018, and the final third building (Phase 3) is anticipated to be completed in September 2019.
- ITFederal provides maintenance, operation, and modernization support of application systems and environment from the U.S. Nuclear Regulatory Commission (NRC). Systems design/development, legacy systems modernization, and maintenance supports on the new modernized systems for NRC are all part of a 30-year contract.

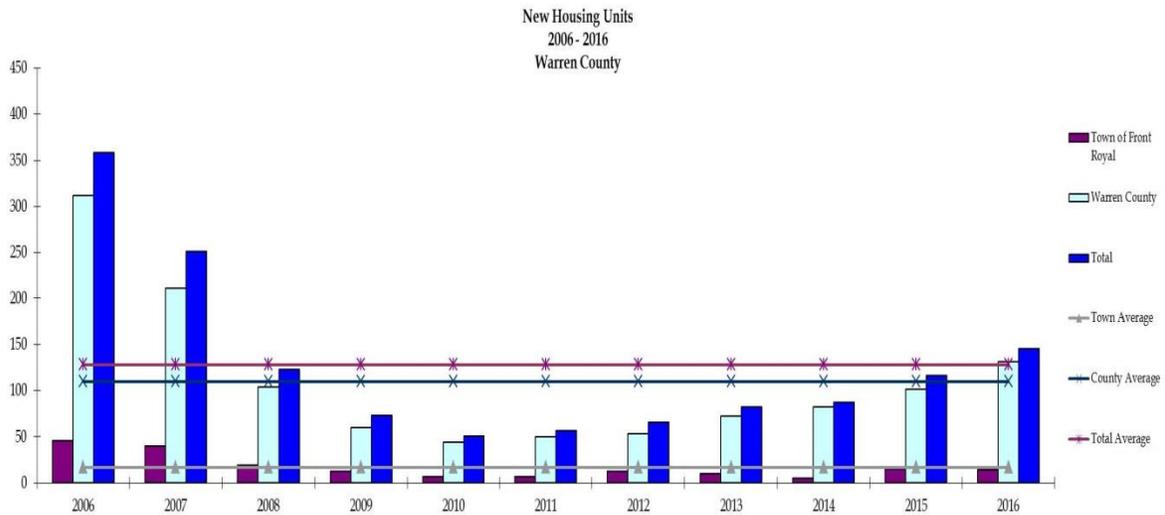
Toray Plastics

- Toray is in the process of constructing a \$50 million expansion to include new equipment, pilot line/test facility, additional floor space, and add 30 new jobs to their current facility. The expansion should be completed by 2017.

Commercial development has grown significantly over the past four years as the Crooked Run (220,000 SF) and Riverton Commons (450,000 SF) shopping centers have been developed. These two shopping centers are providing significant sales, meals, and real estate taxes to the community. In 2016, a 17,918 square foot Aldi Grocery Store and an Urgent Care facility were completed in the Riverton Commons Shopping Center. The County is currently working with the developer of Crooked Run on Phase II, which will necessitate the construction of a bridge structure and access road. This project is currently being designed by VDOT, and the County has applied for \$10 million in VDOT revenue sharing funds to construct the project.

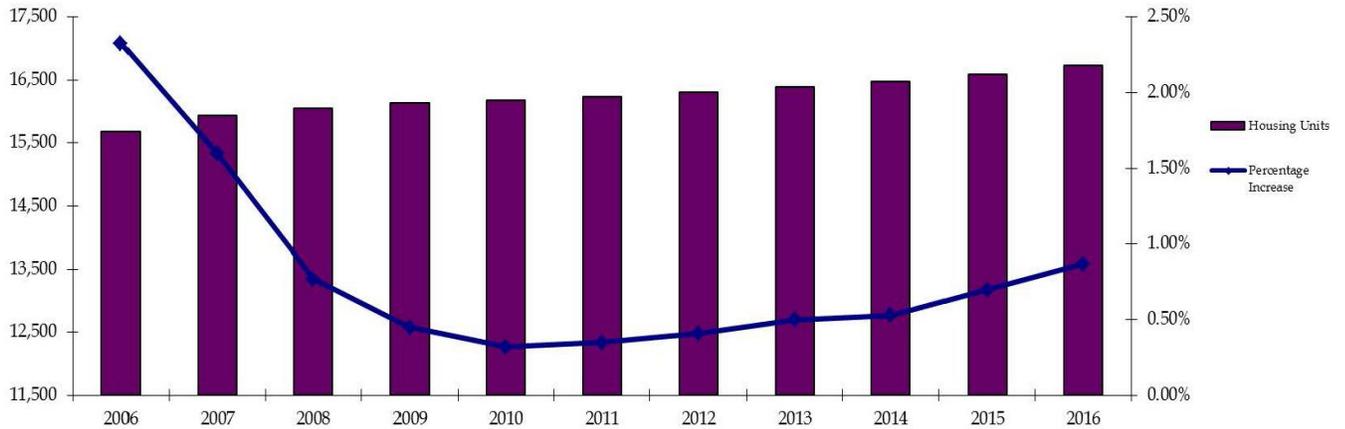
Residential growth in Warren County has maintained a steady and healthy pace over the past ten years. While new home starts reached an all-time high in calendar year 2004 with 425 permits issued, the average since 2005 has been 167 permits per year. The housing construction market bottomed out in 2010 with 51 new home starts. Since that time the County has seen a steady increase each year to 145 starts in 2016. We anticipate that 2017 will mark the seventh straight year of an increase in new starts.

The following charts show the increase in the number of units and the percentage growth in the County since 2006:



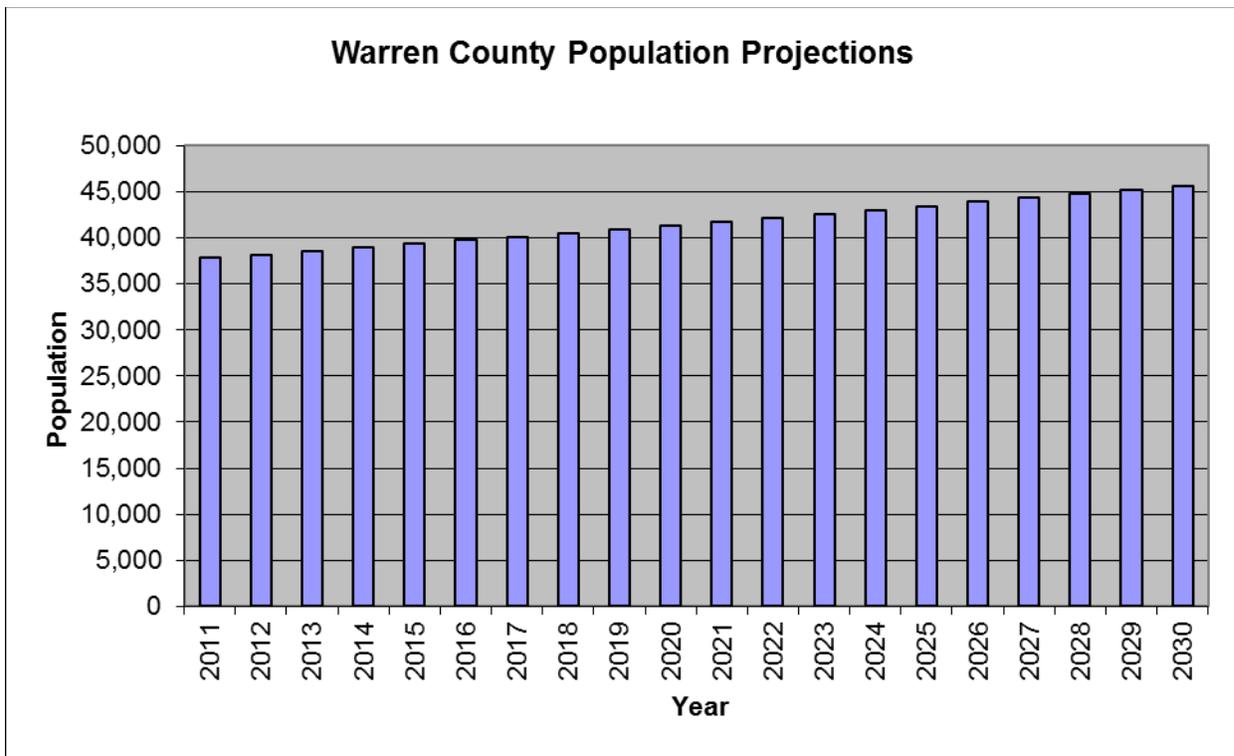
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Average
Front Royal	46	40	19	13	7	7	13	10	5	15	14	17
Warren County	312	211	104	60	44	50	53	72	82	101	131	110
Total	358	251	123	73	51	57	66	82	87	116	145	128

Approved Housing Units
2006-2016



	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Approved Housing Units	15,686	15,937	16,060	16,133	16,184	16,241	16,307	16,389	16,476	16,592	16,737
Annual Percentage Increase	2.33%	1.60%	0.77%	0.45%	0.32%	0.35%	0.41%	0.50%	0.53%	0.70%	0.87%

The 2010 Census showed that Warren County’s population increased from 31,584 to 37,439 or an increase of 5,855 persons (18.53%) since 2000. Since 2010 the Weldon Cooper Center has estimated that the County’s population has grown to 39,181 (4.30%). The County Planning Department projections show a steady conservative population growth of 1.0% over the next 10+ years to a population estimate of 45,683 for the year 2030, which is below the County’s average of 1.49% for the period of 2001-2014.



As the Washington Metropolitan area continues to expand, Warren County and the surrounding areas will continue to see additional residential growth pressures and an influx of new homeowners.

County officials, staff, and the community need to continue to work together to promote and enhance the county in which we live. It is a continuing goal that Warren County remains a productive and promising community as well as maintains fiscal stability for many years to come.

We hope you will find this document useful and informative. The Board of Supervisors and County staff should be commended for their role in the preparation of this budget. I especially want to thank André Fletcher, Finance Director, Carolyn Stimmel, Financial Consultant, and Constance Oden, Finance Administrative Assistant, for their dedication, hard work, and assistance in putting this document together.

Respectfully submitted,



Douglas P. Stanley, AICP ICMA-CM
County Administrator



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Warren County
Virginia**

For the Fiscal Year Beginning

July 1, 2016

A handwritten signature in black ink, reading "Jeffrey R. Emery".

Executive Director

Distinguished Budget Presentation Award

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Warren County, Virginia for its annual budget for the fiscal year beginning July 1, 2016. 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.

Basis of Budgeting

The annual budget of Warren County is presented on a modified accrual basis of accounting and is accounted for on the same basis. Under the modified accrual basis, revenues are recognized when deemed collectible during the current period. Expenditures are recorded in the accounting period in which the liability is incurred, except for long term debt.

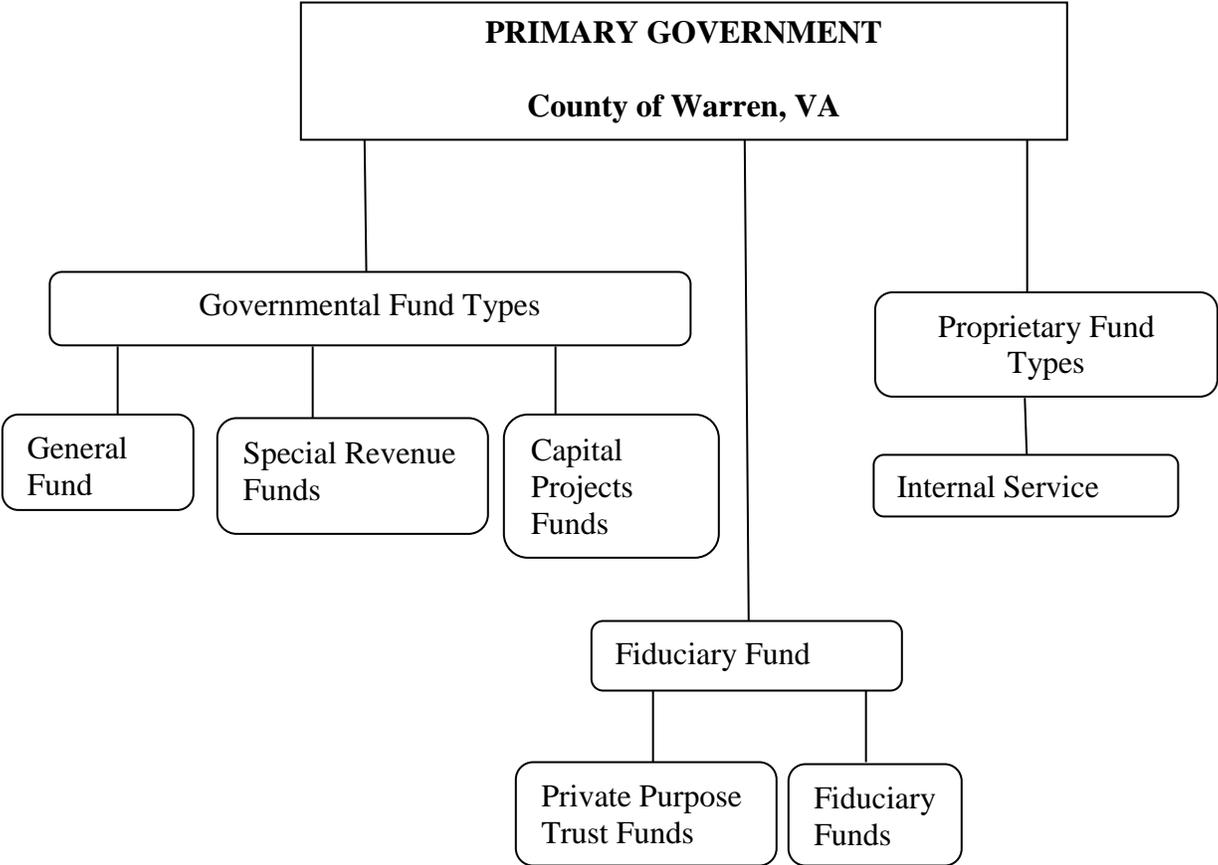
Budget Process

Warren County's budget process begins each year in November with information being sent out by the County Administrator to all outside agencies and County departments detailing budget objectives and pertinent salary and benefit information.

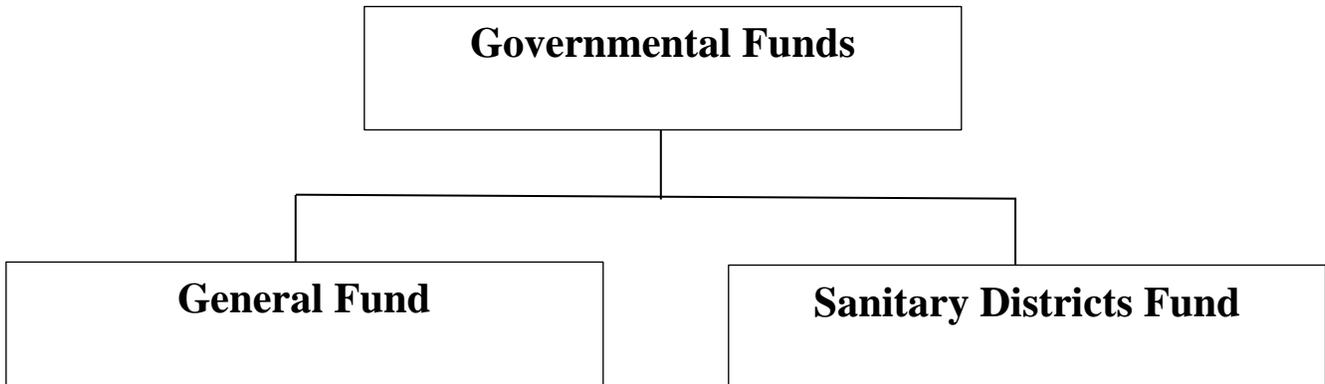
In January, the County Administrator meets with all County Department Heads to review their budget submittals. From January through March, a number of work sessions are held with the Board of Supervisors where the County Department Heads and outside agencies present their budgets. The County Administrator submits a General Fund budget in which the budgeted revenues and expenditures are equal (a balanced budget). In accordance with the County's Fiscal Policy Guidelines, use of the undesignated fund balance shall be limited to one-time expenditures as approved by the Board of Supervisors. In April, a public hearing is held in order to obtain citizen input regarding the budget. The budget is adopted in late April.

The Board of Supervisors must approve supplemental appropriations or transfers after the adoption and appropriation of the budget.

Fund Structure



Budgeted Funds



The County has additional funds that are audited, but not included in the budget. The Special Projects Fund and School Bond Construction Fund both account for financial resources to be used mainly for the acquisition or construction of capital facilities and equipment. The funds in the Special Projects Fund are generally transferred to the General Fund as needed. The School Bond Construction Fund uses funds provided by bond issues.

Other funds that are not budgeted include:

- Nonmajor Capital Project Funds:
 - Capital Projects Fund
- Nonmajor Special Revenue Funds:
 - Drug Forfeiture Fund
 - Proffers Fund
- Fiduciary Funds – Private Purpose Trust (Scholarship funds):
 - Woodward Cook Fund
 - Louise Bolling Fund
 - Elizabeth P. Denny Fund
 - Warren County Education Foundation Fund
 - Thompson Scholarship Fund
- Fiduciary Funds – Agency Funds:
 - Special Welfare Fund
 - Undistributed Local Sales Tax Fund
 - Flexible Spending Fund
- Internal Service Funds:
 - Self Insurance Fund

Funds of Component Units (School Board and Economic Development Authority) are not included in this chart.

Budget Agenda

FY 2017-2018

OUTSIDE AGENCIES BUDGET REQUESTS

November 7, 2016	Mail out memo to agencies submitting budget requests to the County of Warren for FY 2017-2018
December 12, 2016	<ol style="list-style-type: none"> 1. Outside agencies budgets due 2. Outside agencies must call the office by 2:00 p.m. to be put on the agenda for the work session to be held on January 24, 2017

ALL COUNTY DEPARTMENTS

November 21, 2016	FY 2017-2018 Budget Requests are given out and mailed out CONSTITUTIONAL OFFICERS MUST INCLUDE STATE REQUEST
January 3, 2017	Budgets due from all department heads
January 9-11, 2017	Mr. Stanley to meet with all department heads and Constitutional Officers.

TENTATIVE DATES FOR BOARD OF SUPERVISORS WORK SESSIONS/MEETINGS

January 24, 2017	7:00 p.m. – GOVERNMENT CENTER CAUCUS ROOM – Work Session for outside agencies
January 31, 2017	9:00 a.m. – GOVERNMENT CENTER CAUCUS ROOM Health Department, EDA, Northwestern Community Services, SAAA Work Session
February 14, 2017	Board Work Session with all County Departments and Constitutional Officers TIME: 9:00 a.m. GOVERNMENT CENTER CAUCUS ROOM
February 21, 2017	5:30 p.m. - 7:00 p.m. – GOVERNMENT CENTER CAUCUS ROOM School Board Work Session
March 7, 2017	11:00 a.m. – GOVERNMENT CENTER CAUCUS ROOM Work Session
March 21, 2017	9:00 a.m. – GOVERNMENT CENTER CAUCUS ROOM Work Session
March 28, 2017	9:00 a.m. – Special Board Meeting – Advertise Public Hearing GOVERNMENT CENTER BOARD ROOM
April 11, 2017	7:00 p.m. – Special Board Meeting – Public Hearing FY 2017-2018 Budget – GOVERNMENT CENTER BOARD ROOM
April 18, 2017	7:00 p.m. – Regular Board Meeting – Approve Budget GOVERNMENT CENTER BOARD ROOM

Adopted by Board of Supervisors on October 18, 2016, REVISED March 13, 2017

Fiscal Policy Guidelines

County of Warren, Virginia

Section Contents

Objectives

Capital Improvement Budget Policies

Debt Policies

Reserve Policies

Investment Policies

FISCAL POLICY GUIDELINES - OBJECTIVES

This fiscal policy is a statement of the guidelines and goals that will influence and guide the financial management practice of the County of Warren. A fiscal policy that is adopted, adhered to, and regularly reviewed is recognized as the cornerstone of sound financial management. Effective fiscal policy:

- Contributes significantly to the County's ability to insulate itself from fiscal crisis,
- Enhances short term and long term financial credit ability by helping to achieve the highest credit and bond ratings possible,
- Promotes long-term financial stability by establishing clear and consistent guidelines,
- Directs attention to the total financial picture of the County rather than single issue areas,
- Promotes the view of linking long-run financial planning with day to day operations, and
- Provides the Board of Supervisors and the citizens a framework for measuring the fiscal impact of government services against established fiscal parameters and guidelines.

To these ends, the following fiscal policy statements are presented.

CAPITAL IMPROVEMENT BUDGET POLICIES

1. The County will consider all capital improvements in accordance with an adopted capital improvement program.
2. The County will develop a five-year plan for capital improvements and review and update the plan annually.
3. The County will enact an annual capital budget based on the five-year capital improvement plan. Future capital expenditures necessitated by changes in population, changes in real estate development, or changes in economic base will be calculated and included in capital budget projections.
4. The County will coordinate development of the capital improvement budget with development of the operating budget. Future operating costs associated with new capital improvements will be projected and included in operating budget forecasts.
5. The County will use intergovernmental assistance to finance only those capital improvements that are consistent with the capital improvement plan and County priorities, and whose operating and maintenance costs have been included in operating budget forecasts.
6. The County will maintain all its assets at a level adequate to protect the County's capital investment and to minimize future maintenance and replacement costs.
7. The County will project its equipment replacement and maintenance needs for the next several years and will update this projection each year. From this projection a maintenance and replacement schedule will be developed and followed.
8. The County will identify the estimated costs and potential funding sources for each capital project proposal before it is submitted for approval.
9. The County will attempt to determine the least costly and most flexible financing method for all new projects.

Fiscal Policy Guidelines - *Continued*

County of Warren, Virginia

DEBT POLICIES

1. The County will restrict long-term borrowing to capital improvement or projects that cannot be financed from current revenues except where approved justification is provided.
2. When the County finances capital improvements or other projects by issuing bonds or entering into capital leases, it will repay the debt within a period not to exceed the expected useful life of the project. Target debt ratios will be annually calculated and included in the review of financial trends.
3. Net debt as a percentage of estimated market value of taxable property should not exceed 5.0%. Net debt is defined as any and all debt that is tax-supported. This ratio will be measured annually.
4. The ratio of debt service expenditures as a percent of total governmental fund expenditures should not exceed 12.0%. This ratio will be measured annually.
5. The ratio of debt as a percentage of income should not exceed 12.0%. This ratio will be measured annually.
6. The County recognizes the importance of underlying and overlapping debt in analyzing financial conditions. The County will regularly analyze total indebtedness including underlying and overlapping debt.
7. As feasible, on all General Fund supported, debt-financed projects, the County will make a down payment of at least 5% of total project cost in the aggregate from current resources.
8. Where feasible, the County will explore the usage of special assessment, revenue, or other self-supporting bonds instead of general obligation bonds.
9. The County will retire tax anticipation debt, if any, annually and will retire bond anticipation debt within six months after completion of the project.

Fiscal Policy Guidelines - *Continued*

County of Warren, Virginia

RESERVE POLICIES

1. The County will establish an emergency reserve to pay for needs caused by unforeseen emergencies, including unanticipated expenditures of a nonrecurring nature, or to meet unexpected small increases in service delivery costs. This reserve will be budgeted at no less than 0.5% of the general fund.
2. Undesignated fund balances at the close of each fiscal year should be at least 15% of the Total Annual Operating Budget of the County inclusive of the Warren County School Board's budget. Use of the undesignated fund balance shall be limited to one-time expenditures as approved by the Board of Supervisors. Should the fund balance fall below its targeted level, the Board of Supervisors will take steps over the course of the following two (2) fiscal year budgets to replenish the fund to its minimum level.
3. In recognition of the incremental costs of capital improvements and their future maintenance and replacement costs, the County will establish a Capital Improvements Reserve Fund, the interest income on which will be used to help pay for a part of the incremental cost of future maintenance and debt service. The level of the Fund will be determined on an annual basis and incorporated into the County's Annual Operating Budget. This Fund will be initially established at some minimum level based upon a further evaluation of the future capital improvement needs.

OVERVIEW

The Board of Supervisors recognizes that it is the explicit constitutional responsibility of the County Treasurer to invest County Funds in accordance with Virginia Law. It is the desire of the Board of Supervisors to provide the Treasurer with the timeliest information in order to best execute the powers of the Treasurer's Office. To that end, the following Investment Policies are intended as a guide for the County Board of Supervisors to facilitate this relationship:

INVESTMENT POLICIES

1. The County will attempt to provide a cash-flow analysis of all funds on a continuous basis. Disbursement, collection, and depositing of funds will be scheduled to ensure maximum cash availability.
2. The County will develop an annual cash-flow budget for County Operations to be reviewed quarterly with the Treasurer.

Warren County, Virginia

Annual Requirements on All Long-Term Debt

June 30, 2016

Year Ending June 30,	Bonds Payable		Capital Leases	
	Principal	Interest	Principal	Interest
2015	5,468,442	5,974,830	180,772	28,690
2016	5,904,430	5,942,133	184,569	24,793
2017	6,129,398	5,701,920	188,479	20,883
2018	6,363,174	5,457,869	115,567	17,064
2019	6,492,880	5,193,682	106,890	13,926
2020	36,387,088	21,262,527	359,481	28,738
2021-2025	36,880,664	12,566,543	--	--
2026-2030	30,905,000	5,266,129	--	--
2031-2035	10,533,000	836,783	--	--
2036-2040			--	--
Total	\$ <u>145,064,076</u>	\$ <u>68,202,416</u>	\$ <u>1,135,758</u>	\$ <u>134,094</u>

The County of Warren does not plan to issue any additional debt during the Fiscal Year 2017-2018. There is no legal debt limit for counties in Virginia. The issuance of all County general obligation debt is subject to voter referendum, with the exception of Virginia Public School Authority (VPSA) Bonds and State Literary Fund Loans.

Approved Tax Rates

	Approved <u>2017</u>
Real Estate	\$0.65
Tangible Personal Property	\$4.00
Tangible Personal Property - Business Furniture & Fixtures/Equipment	\$4.00
Tangible Personal Property - Volunteer Fire & Rescue Squad Members	\$2.00
Tangible Personal Property - Aircraft	\$0.75
Machinery and Tools	\$1.95
Contract Carrier	\$1.95
Mobile Homes	\$0.65

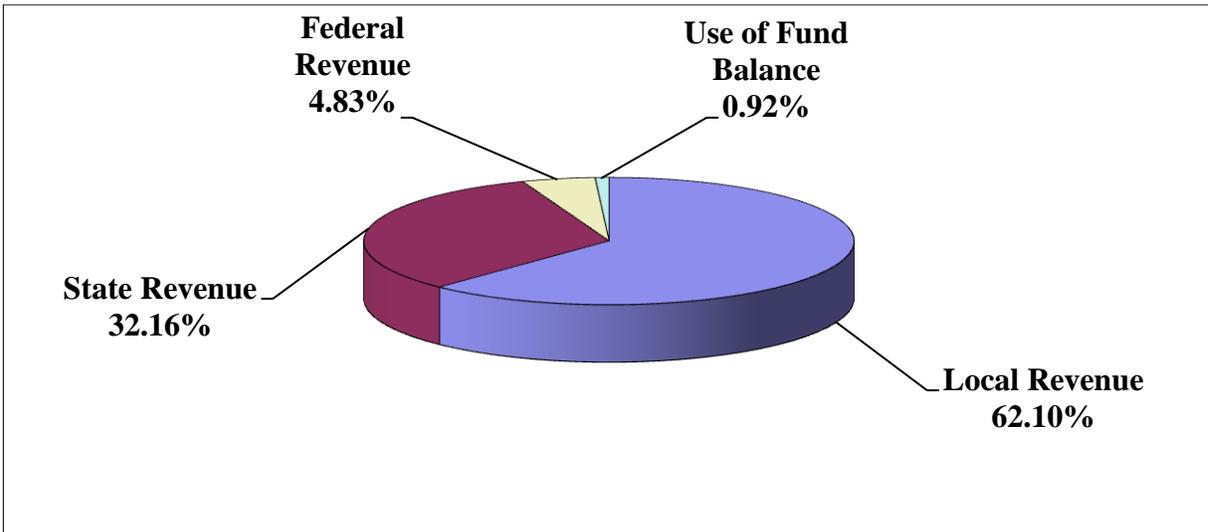
Approved Sanitary District Tax Rates (per lot tax on lots in existence as of January 1, 2017)

Skyland Estates Sanitary District	\$0.35 per \$100 of assessed value of lot plus \$0.35 per \$100 of assessed value on improvements
Shenandoah Shores Sanitary District	\$120.00 per lot plus \$0.20 per \$100 of assessed value on improvements
South River Estates Sanitary District	\$300.00 per lot plus \$0.05 per \$100 of assessed value on improvements
Blue Mountain Sanitary District	\$65.00 per lot plus \$0.28 per \$100 of assessed value on improvements
Riverside Sanitary District	\$60.00 per lot plus \$0.17 per \$100 of assessed value on improvements
Shenandoah Farms Sanitary District	\$250.00 per unimproved lot; \$285.00 per improved lot
Cedarville Heights Sanitary District	\$50.00 per lot
High Knob Sanitary District	\$383.00 per unimproved lot; \$620.00 per improved lot
Linden Heights Sanitary District	\$350.00 per lot

Lake Front Royal Sanitary District **\$450.00 per lot**

Shangri-La Sanitary District **\$385.00 per lot**

FY 2017-2018 Total County Revenues
\$110,219,768

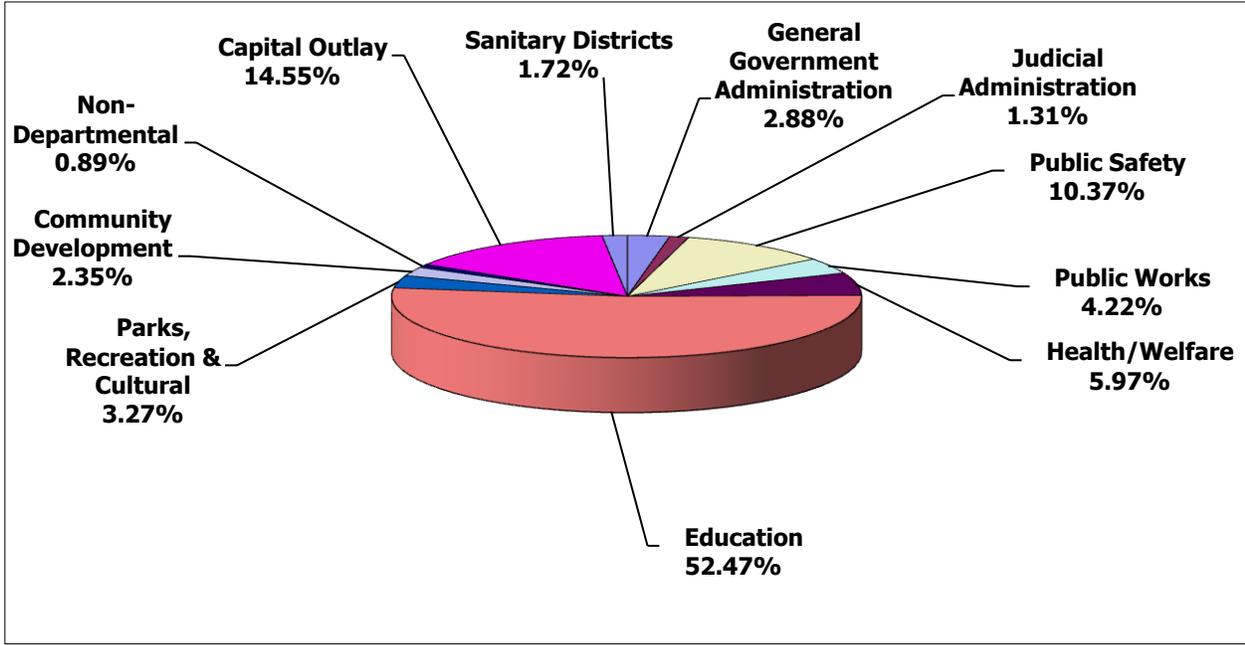


	FY 2015-2016 Actual	FY 2016-2017 Budgeted	FY 2017-2018 Budgeted	% of Total
Total County Revenues				
Local Revenue				
Property Taxes	47,805,200	48,194,645	51,294,351	46.54%
Property Taxes - Sanitary Districts	1,576,925	1,535,944	1,893,534	1.72%
Other Local Revenue	12,531,195	12,990,348	13,449,273	12.20%
Other Local Revenue - School Funds	1,994,182	1,990,536	1,807,545	1.64%
Subtotal	63,907,502	64,711,473	68,444,703	62.10%
State Revenue				
General Fund	6,388,136	6,476,564	6,575,979	5.97%
School Funds	27,735,739	28,018,079	28,868,470	26.19%
Subtotal	34,123,875	34,494,643	35,444,449	32.16%
Federal Revenue				
General Fund	2,134,691	1,580,749	1,625,504	1.47%
School Funds	3,848,433	3,709,476	3,695,112	3.35%
Subtotal	5,983,124	5,290,225	5,320,616	4.83%
Use of Fund Balance				
General Fund	0	1,399,281	1,010,000	0.92%
Subtotal	0	1,399,281	1,010,000	0.92%
Total Revenue	\$104,014,501	\$105,895,622	\$110,219,768	100.00%

**Revenue Summary
FY 2017-2018
County of Warren, Virginia**

Revenue Source	General Fund	Sanitary Districts Fund	School Operating Fund	School Cafeteria Fund	Total Budgeted Revenue
LOCAL					
General Property Taxes	52,196,351	1,893,534	0	0	54,089,885
Other Local Taxes	7,890,000	0	0	0	7,890,000
Permits, Fees & Licenses	1,095,425	0	0	0	1,095,425
Fines and Forfeitures	110,000	0	0	0	110,000
Revenue from Use of Money & Property	461,680	0	0	0	461,680
Charges for Services	1,921,368	0	0	1,312,244	3,233,612
Miscellaneous	240,000	0	495,301	0	735,301
Recovered Costs	828,800	0	0	0	828,800
Total Local Revenue	\$64,743,624	\$1,893,534	\$495,301	\$1,312,244	\$68,444,703
STATE					
Non-categorical Aid	1,111,000	0	0	0	1,111,000
Categorical Aid - Shared Expenses	2,673,087	0	0	0	2,673,087
Categorical Aid	2,791,892	0	28,817,492	50,978	31,660,362
Total State Revenue	\$6,575,979	0	\$28,817,492	\$50,978	\$35,444,449
FEDERAL					
Non-categorical Aid	50,000	0	0	0	50,000
Categorical Aid	1,575,504	0	2,358,334	1,336,778	5,270,616
Total Federal Revenue	\$1,625,504	0	\$2,358,334	\$1,336,778	\$5,320,616
NON-REVENUE RECEIPTS					
Funding from Fund Balance	\$1,010,000	0	0	0	\$1,010,000
TOTAL	\$73,955,107	\$1,893,534	\$31,671,127	\$2,700,000	\$110,219,768

**FY 2017-2018 Total County Expenditures
\$110,219,768**



	FY 2015-2016 ACTUAL	FY 2016-2017 BUDGETED	FY 2017-2018 BUDGETED	% OF TOTAL
Total County Expenditures				
General Government Administration	3,211,436	3,211,029	3,178,609	2.88%
Judicial Administration	1,286,482	1,429,469	1,444,693	1.31%
Public Safety	10,728,102	10,896,655	11,428,687	10.37%
Public Works	3,826,258	4,258,520	4,652,536	4.22%
Health/Welfare	6,129,359	6,651,621	6,581,408	5.97%
Education	53,973,900	55,866,657	57,827,347	52.47%
Parks, Recreation & Cultural	3,298,921	3,491,034	3,600,953	3.27%
Community Development	2,481,413	2,276,422	2,590,548	2.35%
Non-Departmental	276,784	2,149,125	986,314	0.89%
Capital Outlay	27,116,421	14,129,146	16,035,139	14.55%
Sanitary Districts	1,453,545	1,535,944	1,893,534	1.72%
Total Expenditures	\$113,782,621	\$105,895,622	\$110,219,768	100.00%

**Summary of Approved Expenditures
FY 2017-2018
County of Warren, Virginia**

Fund and Department	Personnel Expenses	Operating Expenses	Capital Expenses	Total Expenses
GENERAL FUND:				
GENERAL GOVERNMENT ADMINISTRATION				
Board of Supervisors	79,087	168,963	0	248,050
County Administration	642,732	47,365	13,468	703,565
County Attorney's Office	205,809	20,480	1,500	227,789
Office of the Commissioner of the Revenue	601,645	48,414	11,565	661,624
Reassessment	10,059	127,500	0	137,559
Treasurer's Office	430,094	104,020	2,850	536,964
Finance and Purchasing	349,741	18,010	5,900	373,651
Elections	213,329	67,772	8,306	289,407
Total	\$2,532,496	\$602,524	\$43,589	\$3,178,609
JUDICIAL ADMINISTRATION				
Circuit Court	25,600	6,100	588	32,288
General District Court	0	21,318	5,000	26,318
Magistrates	0	5,570	400	5,970
Juvenile and Domestic Court	0	12,600	7,000	19,600
Clerk of Circuit Court	481,340	38,250	7,800	527,390
Law Library	37,334	10,248	0	47,582
Commonwealth's Attorney	761,447	22,598	1,500	785,545
Total	\$1,305,721	\$116,684	\$22,288	\$1,444,693
PUBLIC SAFETY				
Sheriff's Department	3,487,099	416,971	231,830	4,135,900
E-911 System	380,484	143,977	27,690	552,151
Volunteer Fire and Rescue	0	947,774	0	947,774
Court Services	996,039	42,189	19,000	1,057,228
Probation	61,780	3,500	0	65,280
Building Inspections	481,477	98,938	10,500	590,915
Animal Control	260,015	353,449	20,654	634,118
Medical Examiner	0	500	0	500
Fire and Rescue Department	2,700,706	184,966	31,700	2,917,372
Cost Recovery	0	374,949	152,500	527,449
Total	\$8,367,600	\$2,567,213	\$493,874	\$11,428,687

Fund and Department	Personnel Expenses	Operating Expenses	Capital Expenses	Total Expenses
PUBLIC WORKS				
Public Works Sanitation District	56,204	23,704	48,667	128,575
Streets and Highways	6,000	20,000	0	26,000
Refuse Collection	300,773	539,106	17,973	857,852
Refuse Disposal	348,275	1,906,661	306,500	2,561,436
Building and Grounds	287,944	657,729	133,000	1,078,673
Total	\$999,196	\$3,147,200	\$506,140	\$4,652,536
HEALTH AND WELFARE				
Health	0	342,809	0	342,809
Mental Health and Disability	0	335,798	0	335,798
Social Services	2,524,015	1,394,120	0	3,918,135
Other Social Services	0	112,489	0	112,489
Children's Services Act	80,398	1,791,779	0	1,872,177
Total	\$2,604,413	\$3,976,995	\$0	\$6,581,408
EDUCATION				
Community College	0	35,056	0	35,056
Total	\$0	\$35,056	\$0	\$35,056
PARKS, RECREATION AND CULTURAL				
Parks and Recreation	1,592,975	912,185	106,611	2,611,771
Library Museum Cult. Enrichment	0	989,182	0	989,182
Total	\$1,592,975	\$1,901,367	\$106,611	\$3,600,953
COMMUNITY DEVELOPMENT				
Planning and Zoning Administration	354,400	58,714	11,500	424,614
Economic Development	0	1,819,703	0	1,819,703
Front Royal/Warren County Airport	17,400	100,800	71,465	189,665
Environmental Management	0	37,000	0	37,000
Gypsy Moth Control	0	0	0	0
VPI Extension Service	110,001	9,565	0	119,566
Total	\$481,801	\$2,025,782	\$82,965	\$2,590,548
NON-DEPARTMENTAL				
	\$114,868	\$871,446	\$0	\$986,314
CAPITAL OUTLAY				
	\$0	\$0	\$16,035,139	\$16,035,139
GENERAL FUND TOTAL				
	\$17,999,070	\$15,244,267	\$17,290,606	\$50,533,943
SCHOOL OPERATING FUND				
	\$45,043,308	\$9,465,652	\$583,331	\$55,092,291
SCHOOL CAFETERIA FUND				
	\$998,168	\$1,526,832	\$175,000	\$2,700,000
SANITARY DISTRICTS FUND				
	\$256,498	\$1,597,036	\$40,000	\$1,893,534

**Statement of Change in Fund Balance
FY 2017-2018**

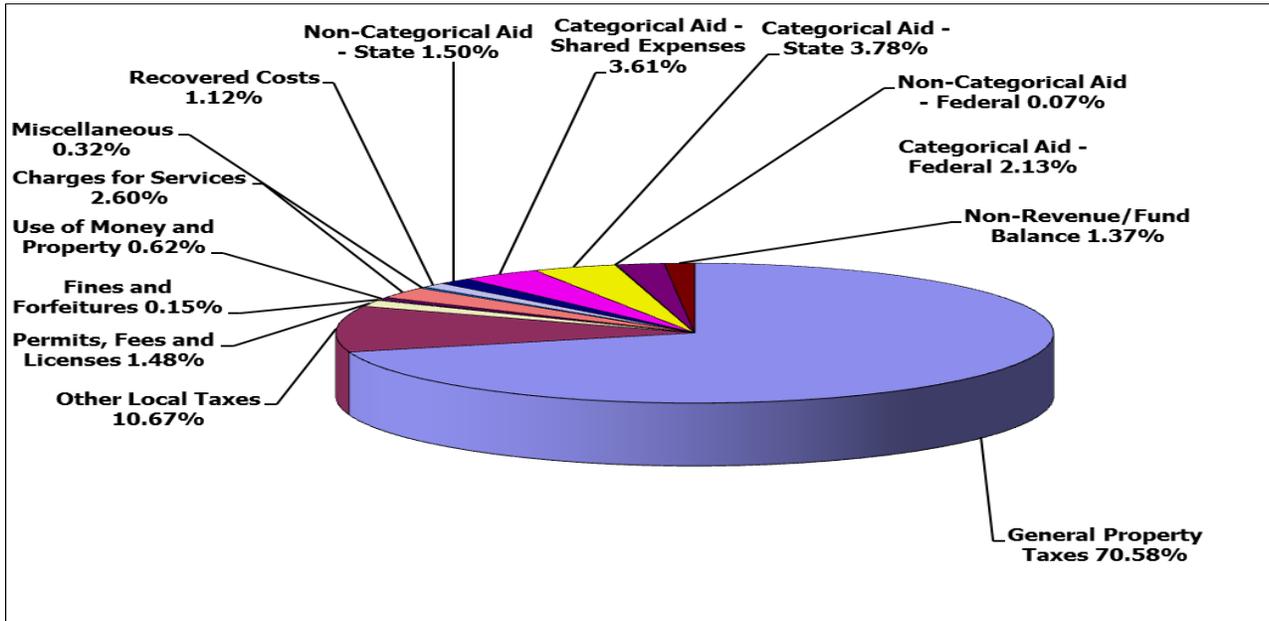
General Fund

Undesignated General Fund Balance is the accumulation of prior years' revenues in excess of expenses that has not been reserved or designated for specific purposes.

The following table is an overview of beginning estimated balances, budgeted activity for the year, and an estimate of the ending fund balance for all budgeted funds.

	General Fund	Sanitary Districts Fund	School Operating Fund	School Cafeteria Fund
Estimated Fund Balance, Beginning of Year	\$ 15,742,158	\$ 616,142	\$ 0	\$ 1,249,067
Budgeted Revenues	73,955,107	1,893,534	31,671,127	2,700,000
Budgeted Expenditures	(50,533,943)	(1,893,534)	(55,092,291)	(2,700,000)
Transfers from/to Other Funds	(23,421,164)	0	23,421,164	
Estimated Fund Balance, End of Year	\$ 15,742,158	\$ 616,142	\$ 0	\$ 1,249,067

FY 2017-2018 General Fund Revenue \$73,955,107



General Fund Revenues	FY 2015-2016 BUDGETED	FY 2015-2016 ACTUAL	FY 2016-2017 BUDGETED	FY 2017-2018 BUDGETED	% OF TOTAL
Local Revenue					
General Property Taxes	46,833,987	48,599,955	49,021,145	52,196,351	70.58%
Other Local Taxes	7,975,849	7,209,068	7,707,000	7,890,000	10.67%
Permits, Fees and Licenses	969,670	903,744	1,024,147	1,095,425	1.48%
Fines and Forfeitures	100,000	103,259	100,000	110,000	0.15%
Use of Money and Property	275,000	340,889	436,680	461,680	0.62%
Charges for Services	1,674,467	1,721,133	1,852,221	1,921,368	2.60%
Miscellaneous	237,000	710,612	215,000	240,000	0.32%
Recovered Costs	837,200	747,735	828,800	828,800	1.12%
Subtotal	58,903,173	60,336,395	61,184,993	64,743,624	87.54%
State Revenue					
Non-Categorical Aid - State	1,073,800	1,074,993	1,101,000	1,111,000	1.50%
Categorical Aid - Shared Expenses	2,641,529	2,642,769	2,675,373	2,673,087	3.61%
Categorical Aid - State	2,768,345	2,670,374	2,700,191	2,791,892	3.78%
Subtotal	6,483,674	6,388,136	6,476,564	6,575,979	8.89%
Federal Revenue					
Non-Categorical Aid - Federal	53,000	56,066	50,000	50,000	0.07%
Categorical Aid - Federal	1,311,206	2,078,625	1,530,749	1,575,504	2.13%
Subtotal	1,364,206	2,134,691	1,580,749	1,625,504	2.20%
Non-Revenue/Fund Balance	1,144,556	0	1,399,281	1,010,000	1.37%
Total General Fund Revenues	\$67,895,609	\$68,859,222	\$70,641,587	\$73,955,107	100.00%

Revenues

General Property Taxes:

Taxes on real estate and personal property are the largest components of general property taxes. The tax rates are applied per \$100 of assessed value. Beginning in calendar year 2010, real and personal property taxes are due June 5 and December 5. Prior to 2010, the County collected these taxes once per year, the due date being December 5.

Real estate taxes are assessed by the Office of the Commissioner of the Revenue. The FY 2017-2018 Budget was adopted with a real estate tax rate for calendar year 2017 of \$0.65 per \$100 of assessed value, which is an increase of \$0.03 from \$0.62.

Personal property taxes are levied on personally owned items and business equipment, mainly vehicles. Taxes on personal property are prorated based on the number of months in the County. The current personal property tax rate is \$4.00 per \$100 of assessed value. The Personal Property Tax Relief Act of 1998 (PPTRA) established a statewide program by which the Commonwealth of Virginia was to provide relief for owners of personal use motor vehicles from city, county, and town personal property tax on those vehicles. Effective in FY2007, the state established a fixed amount of \$950 million for the personal property tax relief. The portion that the County of Warren currently receives is \$4,552,220 annually.

Public service corporation taxes are the real estate and personal property taxes collected for companies that provide utilities to the public. The State Corporation Commission provides the annual assessments for these properties. The County's real and personal property tax rates are applied to those assessments.

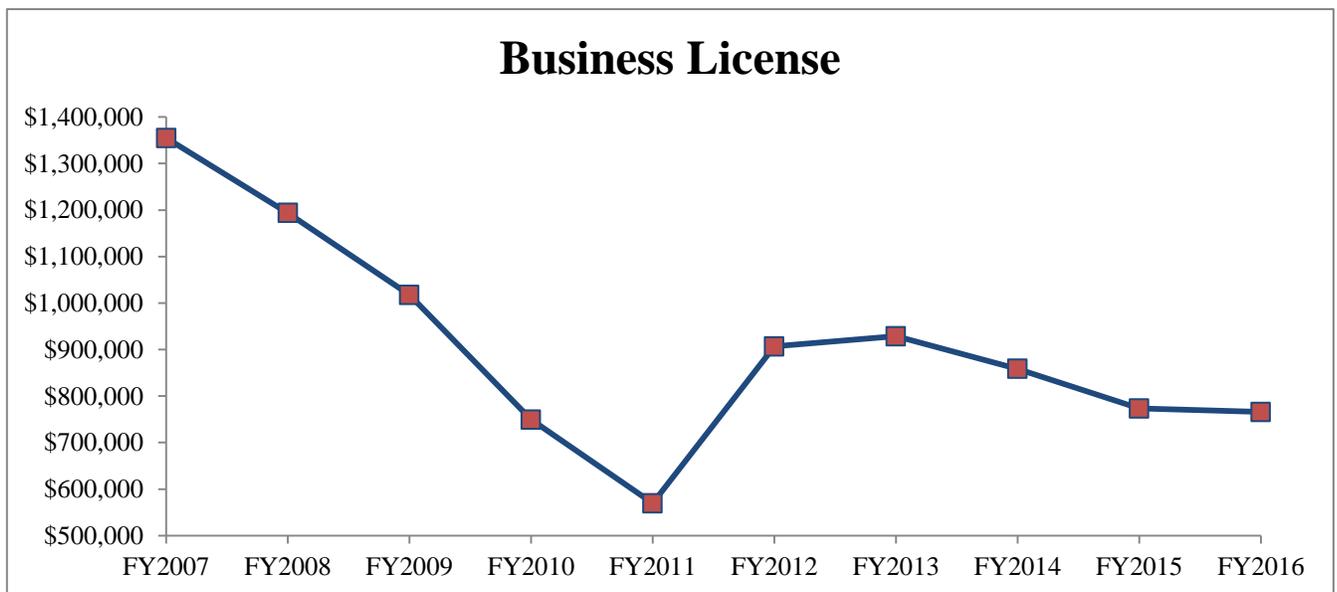
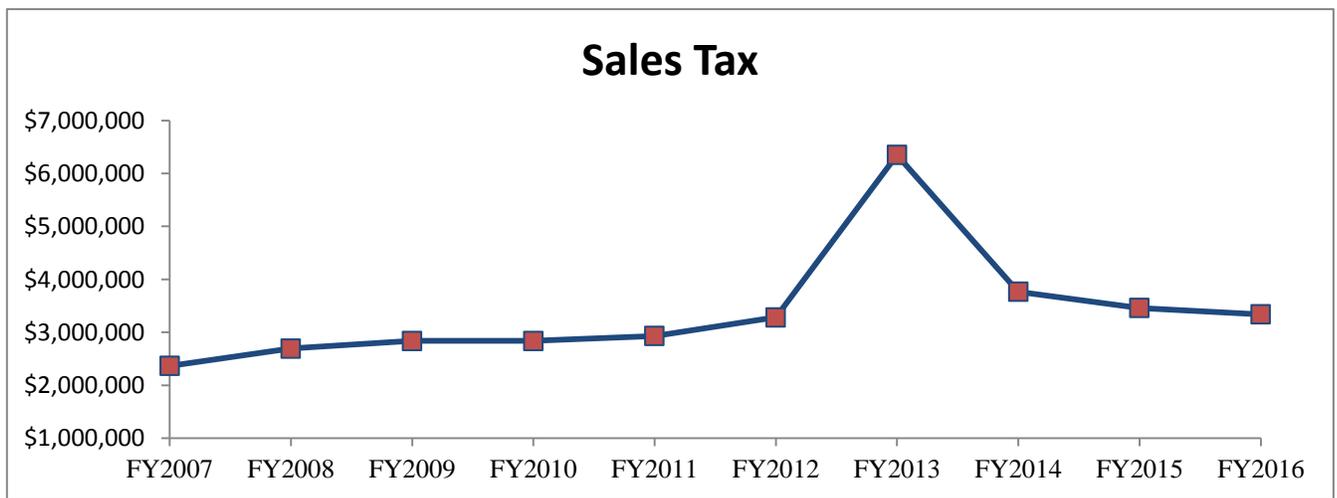
General Property Taxes:	FY 2015-2016 BUDGETED	FY 2015-2016 ACTUAL	FY2016-2017 BUDGETED	FY2017-2018 BUDGETED
Real Property Taxes	24,206,664	24,210,382	25,361,147	27,214,952
Public Service Corporation Taxes	6,700,000	7,565,910	6,950,700	7,271,899
Personal Property Taxes	14,005,983	14,840,091	14,625,000	15,500,000
Mobile Homes	10,340	10,487	7,798	7,500
Machinery and Tools	1,150,000	1,178,330	1,250,000	1,300,000
Land Redemptions	1,000	0	0	0
Rollback Taxes	0	0	0	0
Mineral Rights	0	1,950	1,500	2,000
Penalties	435,000	446,544	475,000	500,000
Interest	325,000	346,261	350,000	400,000
TOTAL	\$46,833,987	\$48,599,955	\$49,021,145	\$52,196,351

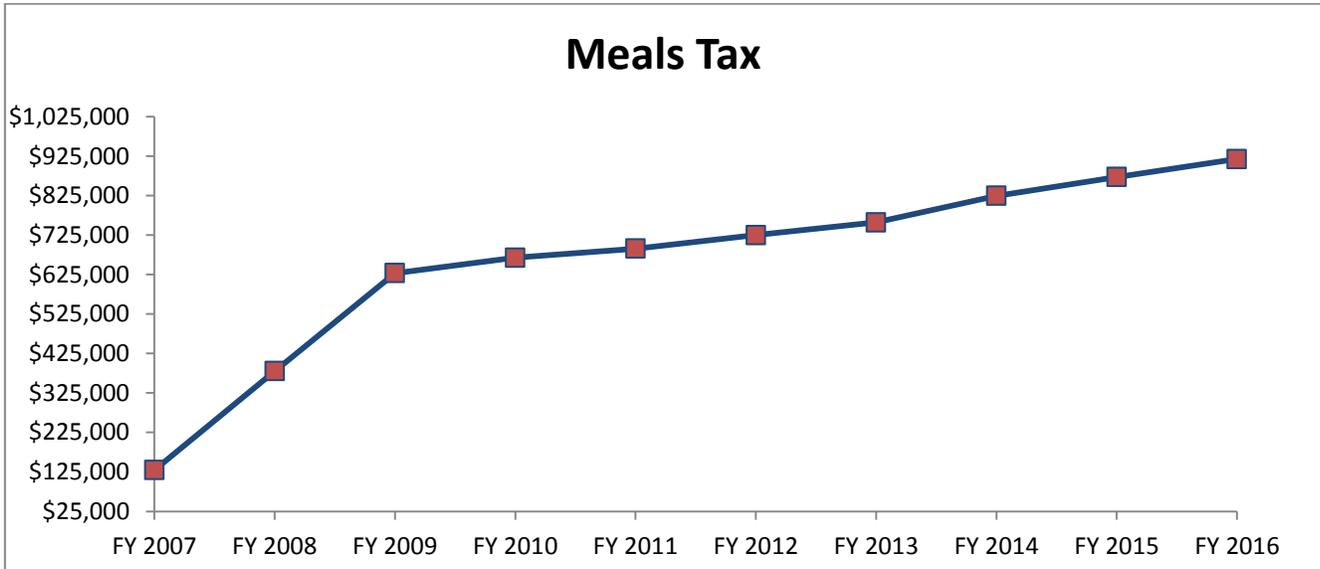
PROPERTY TAX RATES Last Ten Calendar Years				
Calendar Year	Real Estate	Personal Property	Machinery and Tools	Mobile Homes
2008	\$0.45	\$3.15	\$1.30	\$0.45
2009	\$0.46	\$4.00	\$1.30	\$0.46
2010	\$0.46	\$4.00	\$1.30	\$0.46
2011	\$0.59	\$4.00	\$1.30	\$0.59
2012	\$0.59	\$4.00	\$1.30	\$0.59
2013	\$0.59	\$4.00	\$1.30	\$0.59
2014	\$0.61	\$4.00	\$1.95	\$0.61
2015	\$0.595	\$4.00	\$1.95	\$0.595
2016	\$0.62	\$4.00	\$1.95	\$0.62
2017	\$0.65	\$4.00	\$1.95	\$0.65

Other Local Taxes:

Other local taxes include sales tax, communication tax, consumer utility taxes, business licenses, motor vehicle licenses, taxes on recordation and wills, meals and beverage tax, and occupancy taxes. Projected revenue is based on historical collections taking into consideration as well the current economic conditions. The general sales tax rate in Virginia is 5.3% of which 1% is the local portion and is returned to the locality. Sales tax revenue peaked in FY 2013 mainly due to the construction of the Dominion power plant project. Recordation taxes are collected when instruments are recorded relating to property located in the County. Revenue generated from the meals and beverage tax is used solely for public school capital improvement projects. Beginning in 1970, Warren County was the only locality in the Commonwealth of Virginia that had the ability to collect Business License (BPOL) taxes within a town in its jurisdiction. The County reached the agreement in lieu of implementing a merchants capital tax. Starting in FY 2007-2008, the Town of Front Royal began phasing out the County's ability to collect the BPOL tax by reducing the effective rate by 2 per year over a 4-year period. The phase-out was completed in FY 2010-2011. Unfortunately, the phase-out coupled with the downturn in the economy has led the County to less than expected collections. FY 2011 saw the fourth and final year of the Town of Front Royal's phase out of the County's ability to collect BPOL within town limits. This occurred concurrently with the recession. The County saw additional BPOL revenue in FY 2011-2012 through FY 2014-2015 associated with the construction of the Dominion power plant project. Revenue has since held at expected levels as the economy recovers and stabilizes.

Other Local Taxes	FY 2015-2016 BUDGETED	FY 2015-2016 ACTUAL	FY 2016-2017 BUDGETED	FY 2017-2018 BUDGETED
Local Sales Tax	4,000,000	3,339,288	3,800,000	3,800,000
Consumer Utility Tax	750,000	649,156	750,000	760,000
Business License	1,036,194	765,773	800,000	800,000
Motor Vehicle License Tax	818,555	886,073	875,000	925,000
Taxes on Recordation & Wills	525,000	571,197	532,000	600,000
Meals Tax	775,000	917,662	875,000	925,000
Occupancy Tax	71,100	79,919	75,000	80,000
TOTAL	\$7,975,849	\$7,209,068	\$7,707,000	\$7,890,000

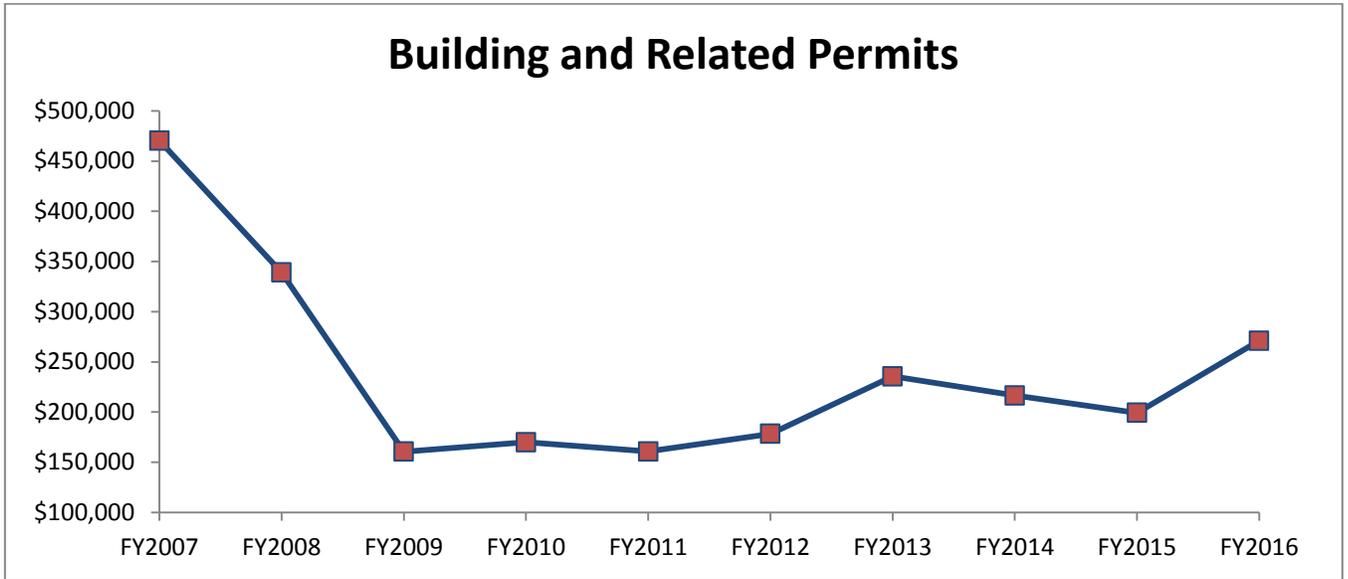




Permits, Fees, and Licenses:

Permits, Fees, and License revenue consists of collections from animal license fees, building and related permits, zoning and subdivision fees, land transfer fees, parks and recreation user fees, and septage fees. There appears to be a leveling out of building and related permits since the FY 2008 housing market slump. Building permit revenue and inspection activity picked up again in FY 2015-2016 as a direct result of continuing improvement in the local home construction market. New home starts were up for the seventh year in a row in 2016 and the first half of 2017 had 87 new starts; the strongest sixth month period the County has experienced since the start of the Great Recession.

Permits, Fees & Licenses	FY 2015-2016 BUDGETED	FY 2015-2016 ACTUAL	FY 2016-2017 BUDGETED	FY 2017-2018 BUDGETED
Animal Licenses	47,596	42,828	47,500	45,000
Building and Related Permits	265,000	271,086	275,000	325,000
Zoning, Rezoning, and Subdivision fees	10,000	29,685	25,000	30,000
Transfer Fees	1,730	1,486	1,500	1,500
Parks & Rec. User Fees	302,309	294,581	333,131	345,475
Golf Club Fees	248,035	182,253	247,016	253,450
Septage Fees	95,000	81,825	95,000	95,000
TOTAL	\$969,670	\$903,744	\$1,024,147	\$1,095,425



Fines and Forfeitures:

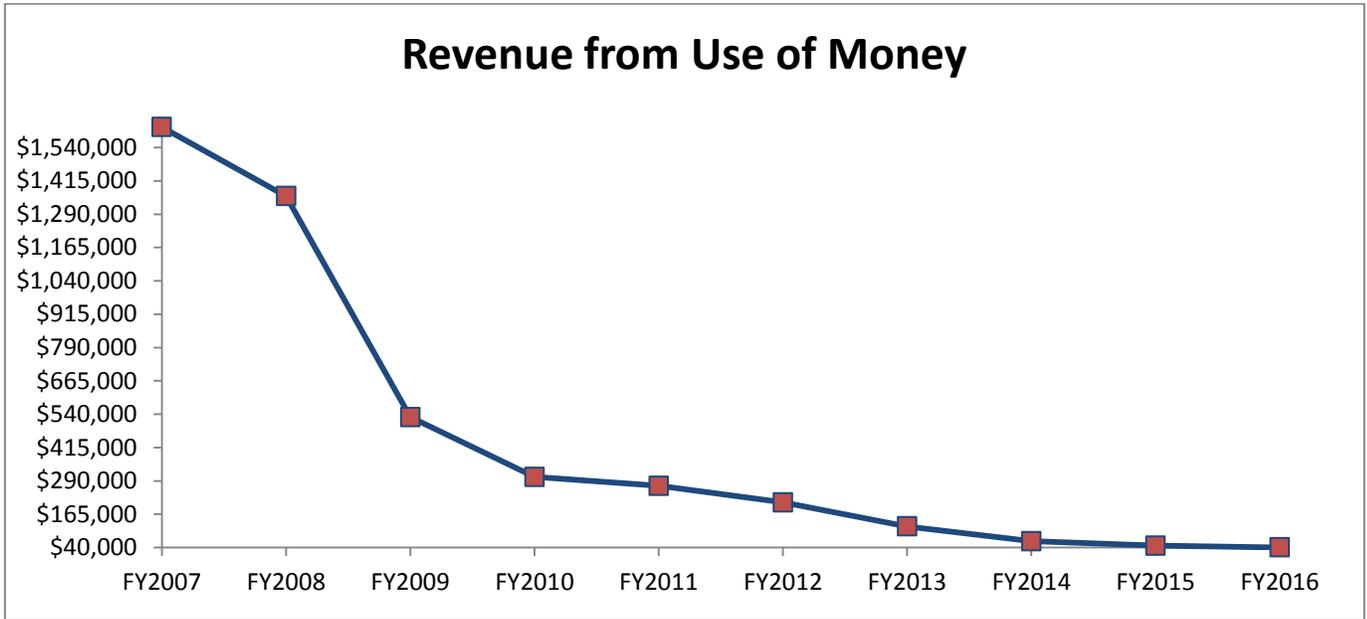
Fines and forfeitures are revenues collected for court fines and forfeitures as a result of violations of local ordinances and regulations.

Fines and Forfeitures:	FY 2015-2016 BUDGETED	FY 2015-2016 ACTUAL	FY 2016-2017 BUDGETED	FY 2017-2018 BUDGETED
Court Fines and Forfeitures	100,000	103,259	100,000	110,000
TOTAL	\$100,000	\$103,259	\$100,000	\$110,000

Revenue from Use of Money and Property:

Revenue from Use of Money is the return on cash investments. Due to declining interest rates in recent years, this amount has been reduced. Revenue from Use of Property comes from the rental of County owned property.

Revenue from Use of Money and Property:	FY 2015-2016 BUDGETED	FY 2015-2016 ACTUAL	FY 2016-2017 BUDGETED	FY 2017-2018 BUDGETED
Revenue from Use of Money	100,000	40,523	75,000	100,000
Revenue from Use of Property	175,000	300,366	361,680	361,680
TOTAL	\$275,000	\$340,889	\$436,680	\$461,680



Charges for Service:

This section is for revenue collected for services. The charges for sanitation and waste are for fees collected at the County’s transfer station. Fees are charged for the disposal of commercial waste, brush, stumps, etc. Also included in this section are airport hangar rentals, work release fees, excess fees of circuit court clerk, courthouse security fees, administrative fees placed on delinquent tax accounts and other miscellaneous fees.

Charges for Services:	FY 2015-2016 BUDGETED	FY 2015-2016 ACTUAL	FY 2016-2017 BUDGETED	FY 2017-2018 BUDGETED
Excess Fees of Clerk	0	6,018	0	7,500
Sheriff's Fees	0	2,396	0	0
Courthouse Security Fees	70,000	62,928	140,000	70,000
Administrative Fees	200,000	186,409	200,000	200,000
Sanitary District Fees	83,488	89,068	100,000	100,000
Reimb for Public Works Sanitary District	0	0	0	98,503
Law Library Fees	24,000	14,524	24,000	24,000
Courthouse Maintenance Fees	27,500	19,045	25,000	25,000
Courthouse Construction/Ren. Fees	35,000	27,000	35,000	35,000
Weapons Permits Fees	25,000	29,061	20,000	25,000
Bank Franchise Fees	10,000	63,444	10,000	10,000
Charges for Commonwealth's Atty.	4,277	4,204	4,277	4,200
Airport Hangar Rental Fees	158,202	174,477	186,444	189,665
VA Inland Port Authority	17,000	19,686	17,500	20,000
Reimb Shen Farms Manager	20,000	40,273	40,000	40,000
Skyline Training Academy Fees	0	0	0	7,500
Charges for Sanitation & Waste Removal	1,000,000	961,308	1,050,000	1,050,000
Charges for Other and Sale of Maps	0	21,292	0	15,000
TOTAL	\$1,674,467	\$1,721,133	\$1,852,221	\$1,921,368

Miscellaneous:

Miscellaneous	FY 2015-2016 BUDGETED	FY 2015-2016 ACTUAL	FY 2016-2017 BUDGETED	FY 2017-2018 BUDGETED
Miscellaneous	150,000	663,809	165,000	165,000
Sale of Recyclable Materials	<u>87,000</u>	<u>46,803</u>	<u>50,000</u>	<u>75,000</u>
TOTAL	\$237,000	\$710,612	\$215,000	\$240,000

Recovered Costs:

Expenditure refunds include reimbursed costs for jurors and social services expenditures. The Other Recovered Costs is revenue received from ambulance services.

Recovered Costs	FY 2015-2016 BUDGETED	FY 2015-2016 ACTUAL	FY 2016-2017 BUDGETED	FY 2017-2018 BUDGETED
Expenditure Refunds	18,000	14,854	18,000	18,000
Other Recovered Costs	<u>819,200</u>	<u>732,881</u>	<u>810,800</u>	<u>810,800</u>
TOTAL	\$837,200	\$747,735	\$828,800	\$828,800

Non-categorical Aid – State:

Non-categorical aid is state shared revenue which can be used at the discretion of the locality.

Non-categorical Aid	FY 2015-2016 BUDGETED	FY 2015-2016 ACTUAL	FY 2016-2017 BUDGETED	FY 2017-2018 BUDGETED
Communication Tax	925,000	861,809	900,000	900,000
Motor Vehicle Carriers' Tax	45,000	55,577	60,000	60,000
Mobile Home Titling Tax	3,800	3,321	1,000	1,000
State Recordation Tax	<u>100,000</u>	<u>154,286</u>	<u>140,000</u>	<u>150,000</u>
TOTAL	\$1,073,800	\$1,074,993	\$1,101,000	\$1,111,000

Reduction in State Aid to Localities:

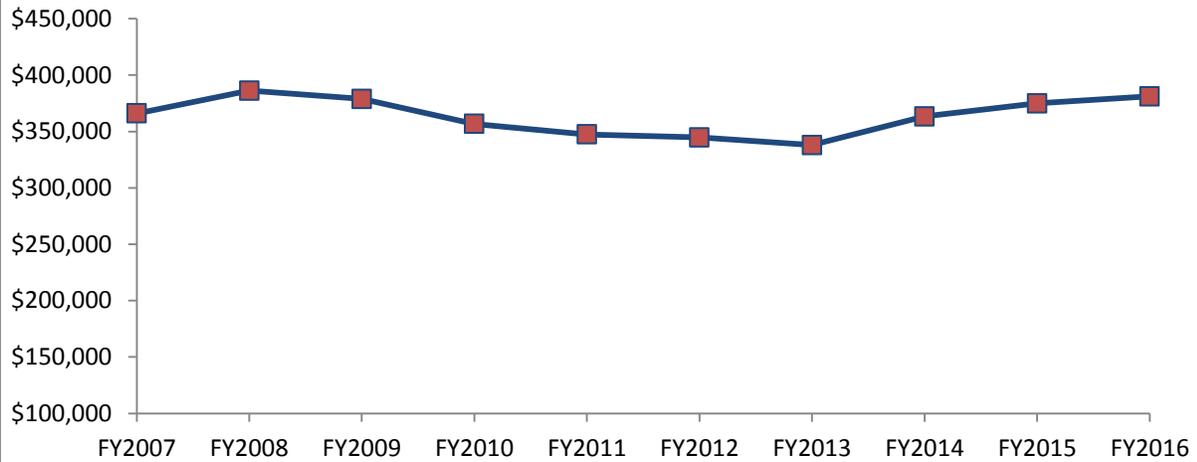
In FY 2009 & FY 2010, the State budget called for a \$50 million reduction in state aid to localities. In FY 2011 & FY 2012, this reduction in state aid to localities increased to \$60 million. In FY 2013, this was reduced to the \$50 million level. Warren County's share of this reduction was \$256,886. This reduction could be withheld from State payment for specific programs, the County could make a payment back to the State, or the County could elect a combination of program reductions and a reimbursement back to the State. In FY 2011-2012 and FY 2012-2013, the County elected to have the entire reduction withheld from the State payment for specific programs. In FY 2013-2014, the State budget no longer called for a reduction in state aid to localities. In FY 2014-2015, after the budget was adopted, the State implemented reductions in state aid to local governments in the amount of \$30 million. Warren County's share of this reduction was \$79,019. The County elected again to have the entire reduction withheld from the State payment for specific programs. In FY 2015-2016 and FY 2016-2017, the State budget did not call for a reduction in state aid to localities.

Categorical Aid – Shared Expenses:

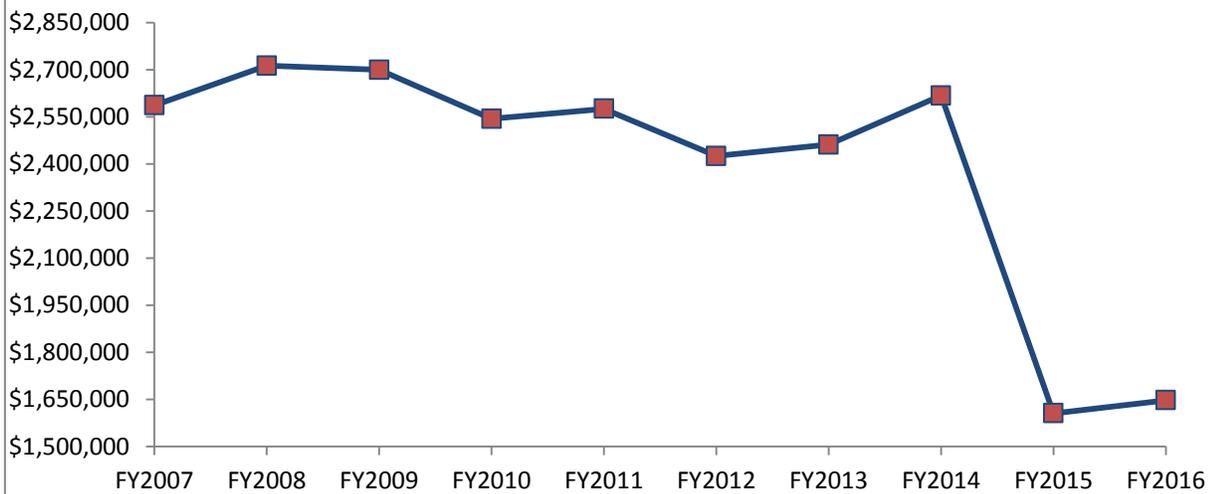
Categorical Aid – Shared Expenses include funding received from the State Compensation Board for a portion of the salaries, benefits and certain office expenses of constitutional officers and their departments. The departments include Commonwealth's Attorney, Sheriff, Commissioner of the Revenue, Treasurer, and Clerk of Circuit Court. The State Board of Elections provides funding for the Registrar. This amount of funding received from the State started to decline generally in FY 2009 but has increased slightly in FY 2014-2015 and FY 2015-2016 mainly due to the elimination of the reduction in State aid to localities. In July 2014, the new RSW Regional Jail began operations. Consequently, the local jail operated by Warren County closed and funding provided by the Compensation Board relevant to the operations of the Warren County Jail has been eliminated beginning in the FY 2014-2015 budget.

Categorical Aid - Shared Expenses	FY 2015-2016 BUDGETED	FY 2015-2016 ACTUAL	FY 2016-2017 BUDGETED	FY 2017-2018 BUDGETED
Commonwealth's Attorney	399,488	381,125	404,685	408,408
Sheriff	1,652,842	1,647,114	1,674,344	1,664,766
Commissioner of the Revenue	144,350	142,406	146,228	146,851
Treasurer	106,937	106,904	108,328	108,479
Registrar/Electoral Board	40,000	59,618	40,000	40,000
Clerk of the Circuit Court	297,912	305,602	301,788	304,583
TOTAL	\$2,641,529	\$2,642,769	\$2,675,373	\$2,673,087

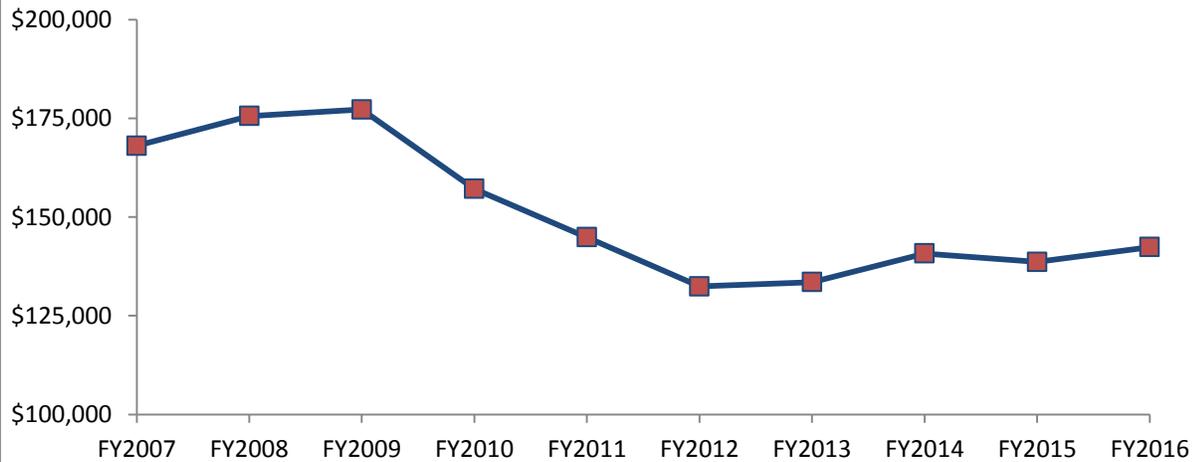
Shared Expenses - Commonwealth's Attorney



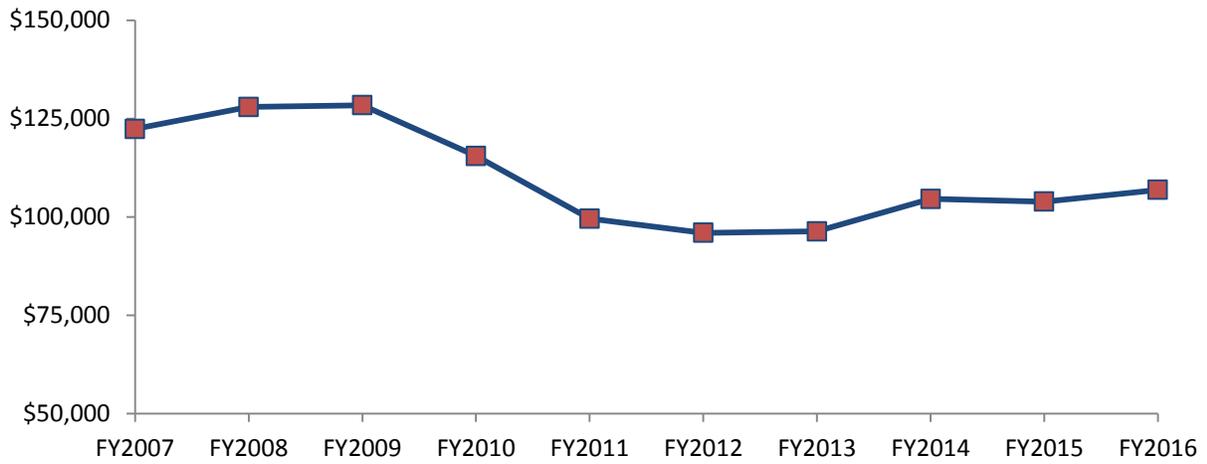
Shared Expenses - Sheriff



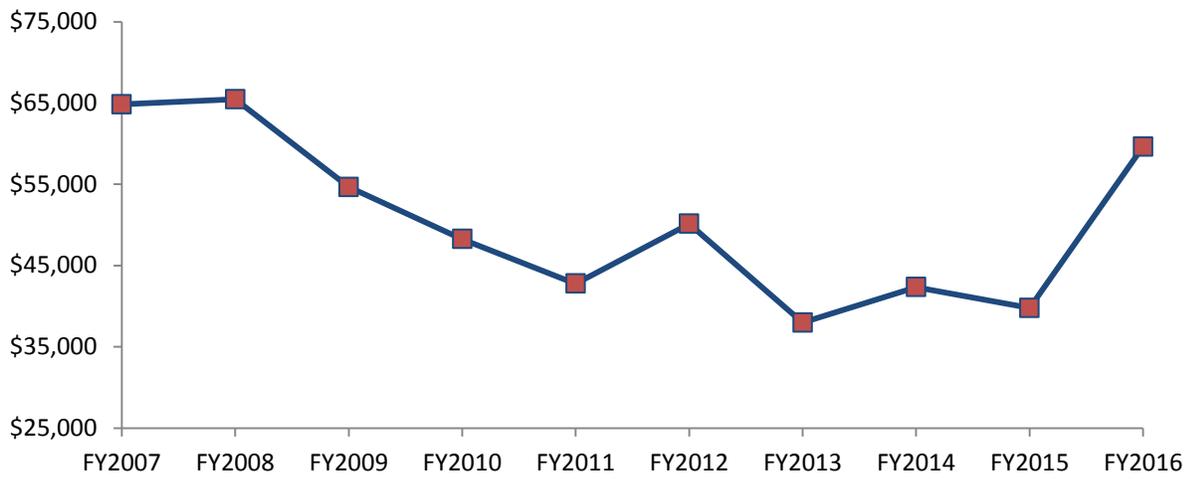
Shared Expenses - Commissioner of the Revenue



Shared Expenses - Treasurer



Shared Expenses - Registrar/Electoral Board



Categorical Aid – State:

Categorical Aid includes revenues received from the Commonwealth of Virginia designated for a specific use.

Categorical Aid	FY 2015-2016 BUDGETED	FY 2015-2016 ACTUAL	FY 2016-2017 BUDGETED	FY 2017-2018 BUDGETED
Welfare Admin. and Public Assistance	1,314,070	1,082,920	1,331,916	1,172,169
Children’s Services Act	1,163,942	752,897	1,040,442	1,040,442
Emergency Medical Services (Four for Life)	40,300	42,854	40,300	40,300
Fire Programs Funds	46,033	73,331	46,033	46,033
Abandoned Vehicle Program	20,000	1,100	20,000	20,000
Va. Domestic Violence Victims Grant	40,000	22,500	45,000	45,000
Victim Witness Grant	54,000	38,631	64,000	64,000
SRO Grant	0	27,581	27,500	27,500
E911	45,000	46,564	45,000	45,000
VJCCA Grant	40,000	36,630	35,000	35,000
Airport Grants	0	12,103	0	0
VDOT Reimb for Firefighters at Morgan Ford	0	0	0	251,448
Local Gov't. Challenge Grant	5,000	5,000	5,000	5,000
Litter Control Grant	0	13,684	0	0
VDOT - Revenue Sharing	0	62,026	0	0
Highway Maintenance Funds	0	20,926	0	0
Other Categorical Aid	0	431,627	0	0
TOTAL	\$2,768,345	\$2,670,374	\$2,700,191	\$2,791,892

Non-categorical Aid – Federal:

Payment in lieu of taxes is received from the National Forest Reserve Funds for national forest acreage in the County.

Non-categorical Aid - Federal	FY 2015-2016 BUDGETED	FY 2015-2016 ACTUAL	FY 2016-2017 BUDGETED	FY 2017-2018 BUDGETED
Payments in Lieu of Taxes	53,000	56,066	50,000	50,000
TOTAL	\$53,000	\$56,066	\$50,000	\$50,000

Categorical Aid – Federal:

Categorical Aid includes revenues received from the Federal government designated for a specific use.

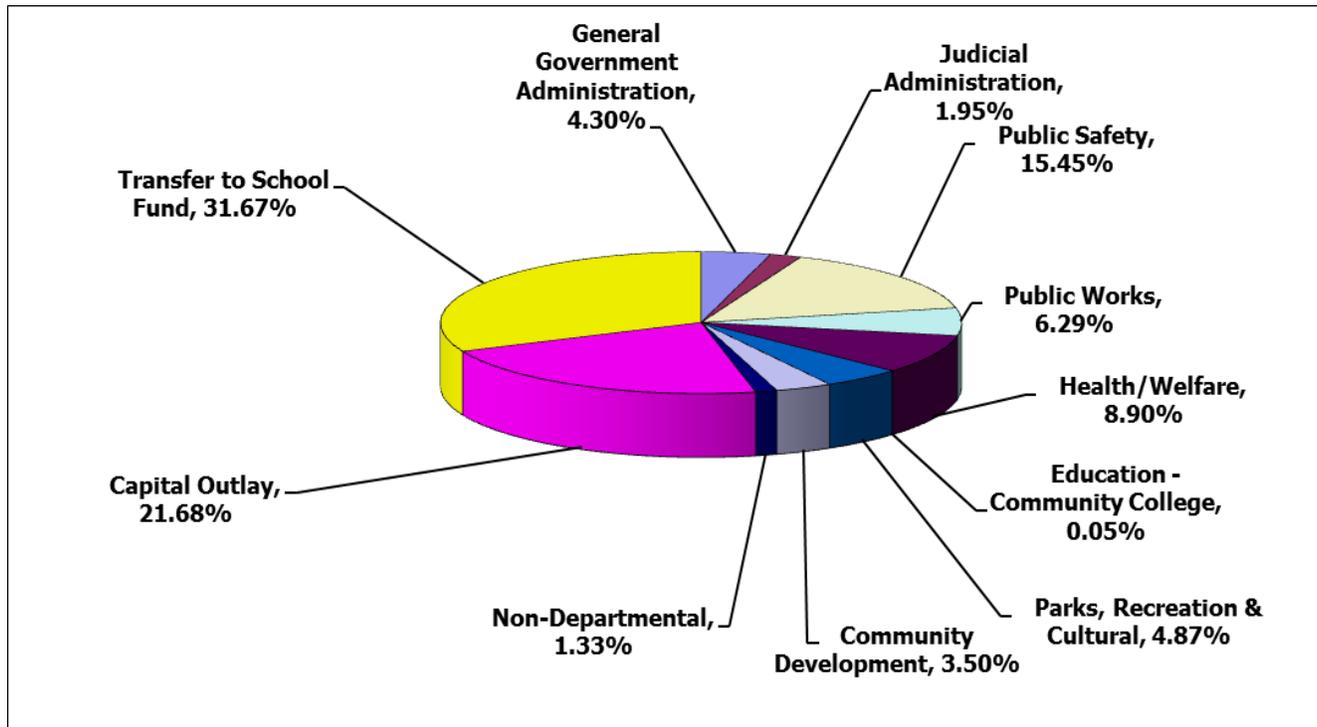
Categorical Aid - Federal	FY 2015-2016 BUDGETED	FY 2015-2016 ACTUAL	FY 2016-2017 BUDGETED	FY 2017-2018 BUDGETED
Welfare Admin. and Public Assistance	1,311,206	1,758,930	1,530,749	1,575,504
Ed Byrne Memorial State & Local Law Enf.	0	0	0	0
Airport Improvement Program Grants	0	155,889	0	0
Other- Grants	0	163,806	0	0
TOTAL	\$1,311,206	\$2,078,625	\$1,530,749	\$1,575,504

Non-Revenue Receipts:

This category is used when needed to balance the budget using reserve in the fund balance. Fund balance is generally used for capital items only.

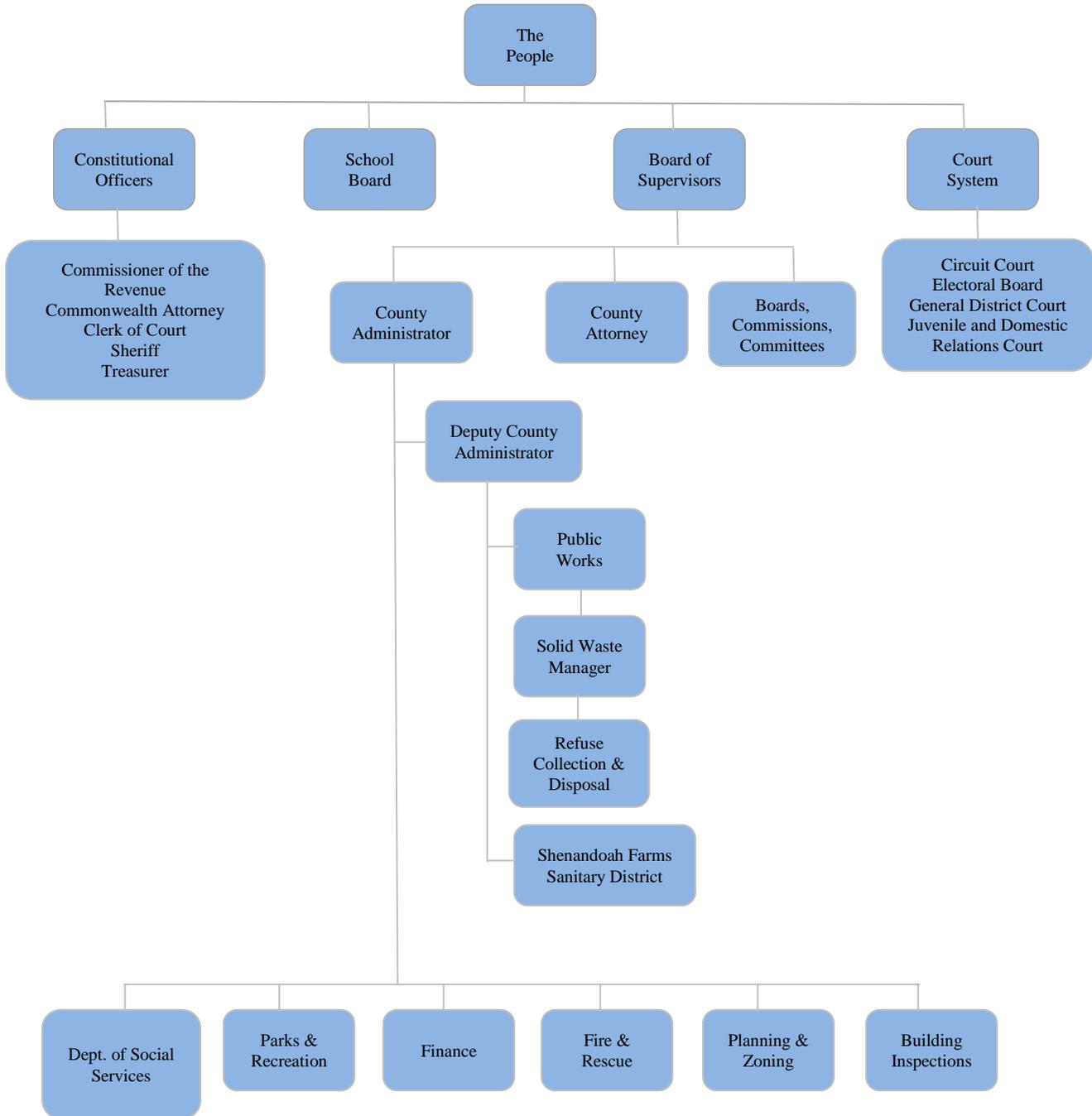
Non-Revenue Receipts	FY 2015-2016 BUDGETED	FY 2015-2016 ACTUAL	FY 2016-2017 BUDGETED	FY 2017-2018 BUDGETED
Funding from Fund Balance	1,144,556	0	1,399,281	1,010,000
TOTAL	\$1,144,556	\$0	\$1,399,281	\$1,010,000

FY 2017-2018 General Fund Expenditures
\$73,955,107



General Fund Expenditures	FY 2015-2016 BUDGETED	FY 2015-2016 ACTUAL	FY 2016-2017 BUDGETED	FY 2017-2018 BUDGETED	% OF TOTAL
General Government Administration	3,165,751	3,211,436	3,211,029	3,178,609	4.30%
Judicial Administration	1,416,549	1,286,482	1,429,469	1,444,693	1.95%
Public Safety	10,634,242	10,728,102	10,896,655	11,428,687	15.45%
Public Works	4,210,046	3,826,258	4,258,520	4,652,536	6.29%
Health/Welfare	6,628,894	6,129,359	6,651,621	6,581,408	8.90%
Education - Community College	39,399	39,399	35,622	35,056	0.05%
Parks, Recreation & Cultural	3,370,133	3,298,921	3,491,034	3,600,953	4.87%
Community Development	2,232,406	2,481,413	2,276,422	2,590,548	3.50%
Non-Departmental	1,306,015	276,784	2,149,125	986,314	1.33%
Capital Outlay	13,462,445	27,116,421	14,129,146	16,035,139	21.68%
Transfer to School Fund	21,429,729	20,443,475	22,112,944	23,421,164	31.67%
Total	\$67,895,609	\$78,838,050	\$70,641,587	\$73,955,107	100.00%

County of Warren Organizational Chart





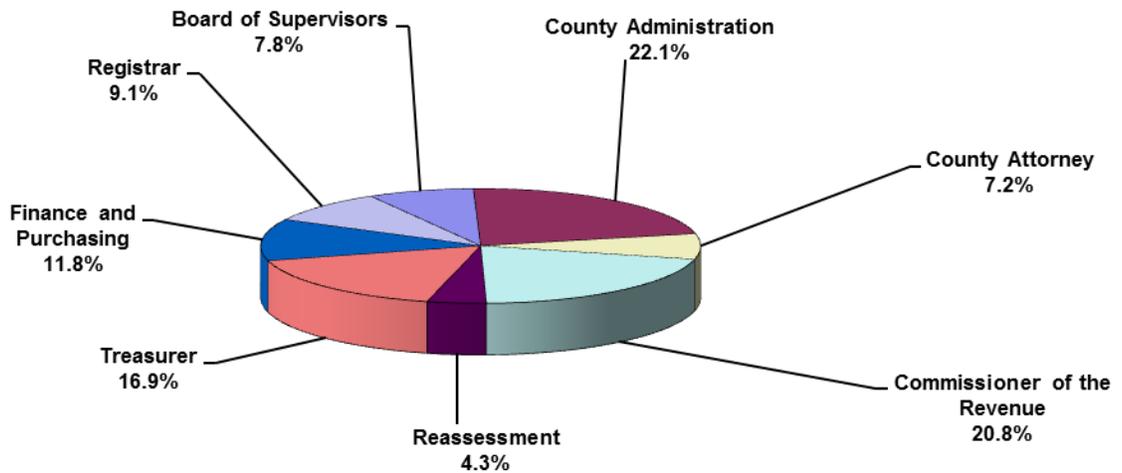
Warren County Government Center

General Government Administration

	FY 2015-2016 ACTUAL	FY 2016-2017 ADOPTED BUDGET	FY 2017-2018 ADOPTED BUDGET	INCREASE (DECREASE) FY 2016-2017 TO FY 2017-2018	
				AMOUNT	%
Board of Supervisors	206,246	223,207	248,050	24,843	11.13%
County Administration	697,478	681,862	703,565	21,703	3.18%
County Attorney	292,213	317,810	227,789	(90,021)	-28.33%
Commissioner of the Revenue	646,255	665,288	661,624	(3,664)	-0.55%
Reassessment	732	125,000	137,559	12,559	10.05%
Treasurer	517,355	525,310	536,964	11,654	2.22%
Finance and Purchasing	408,942	383,348	373,651	(9,697)	-2.53%
Registrar	442,215	289,204	289,407	203	0.07%

**GENERAL GOVERNMENT
ADMINISTRATION**

\$3,211,436	\$3,211,029	\$3,178,609	(\$32,420)	-1.01%
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Board of Supervisors

DEPARTMENT DESCRIPTION:

Warren County operates under the County Board form of government as provided for in the Code of Virginia. Warren County consists of five magisterial districts; each district is represented by an elected representative while the Board elects its Chair-at-Large. The Board of Supervisors collectively sets policy for the County and enacts ordinances that are deemed necessary by the Board (State law permitting). The Board appoints the County Administrator as well as most boards, commissions, authorities, and committees to examine and conduct various aspects of County business. The Board’s own standing committees include Finance, Public Safety, Code and Ordinance, Public Works/Human Resources, and Transportation. All funds that allow the County to operate are appropriated by the Board. The volumes of the Code of Virginia, as amended, delineate the authority and the responsibility of the Board of Supervisors.

PROJECTS:

In order to implement the County’s vision, the following long-term and short-term goals were adopted by the Board of Supervisors at its meeting on April 18, 2017:

2017 Warren County Board of Supervisors Goals, Projects, and Programs

Priority	Future Goals, Projects, Programs	Level of Importance (Highest to Lowest)	Timeframe
1	Widen and improve Rt. 55 East from Town limits to Linden interchange	50	2020-2025
2	Expand the County Commercial Tax Base in the following areas: Route 340/522 Corridor and I-66 at Linden	49	Ongoing
3	Complete roof, addition, and parking lot renovation project at Ressie Jeffries Elementary School	48	2017
4	Assist the collection of delinquent taxes, both real estate and personal property	48	Ongoing
5	Complete implementation of EnerGov software for Building Inspections, County Planning and Town Planning	47	2017
6	Continue to train and develop volunteers for Fire and Rescue and foster better working relations between volunteer and paid Fire Department Staff	47	Ongoing
7	More carefully review the costs and expenses of the County	47	Ongoing
8	Develop Crooked Run West, including the Revenue Sharing Project	46	2020

Priority	Future Goals, Projects, Programs	Level of Importance (Highest to Lowest)	Timeframe
9	County to complete upgrade of Happy Creek Road from Town limits to Dismal Hollow Road with bike and pedestrian access	45	2021
10	Fire and Rescue Staffing Plan – Determine the actual overall needs for staffing ALL County Fire Departments	45	2017
11	Continued award recognition of Audit and Budget Report by GFOA	44	Ongoing
12	Upgrade/Replace Radio Communications System for WCSO	43	2017
13	Complete Thompson Kiss & Ride on Freezeland Road for bus drop-off/park	42	2018
14	Impose “No Through Tractor Trailer” restriction for Route 627 (Reliance Road)	42	2017
15	Construction of a grade separated crossing of Rt. 658 (Rockland Road)	42	2023
16	Standardize operating procedures and equipment, management, and administration of all Fire Departments	42	Ongoing
17	Hire a manager for the Shenandoah Farms Sanitary District	42	2017
18	Monitor the Lake Front Royal Sanitary District	41	2017/2018
19	Construction of 2 nd Middle School	40	2017
20	Complete design for the construction a new fire station for Rivermont Volunteer Fire Department	40	2017
21	Construction of Leach Run Parkway	40	2017
22	Improvement of Substandard Roads	40	Ongoing
23	Morgan Ford Bridge	40	2018
24	Complete the paving of both sections of Blue Mountain Road to rural rustic standards	40	2017
25	Implement the recommendations of the Shenandoah Farms Road and Drainage Study and CIP	40	Ongoing
26	No more land annexations to the Town of Front Royal	40	Ongoing
27	Begin preparations to update the Warren County Comprehensive Plan	38	2017

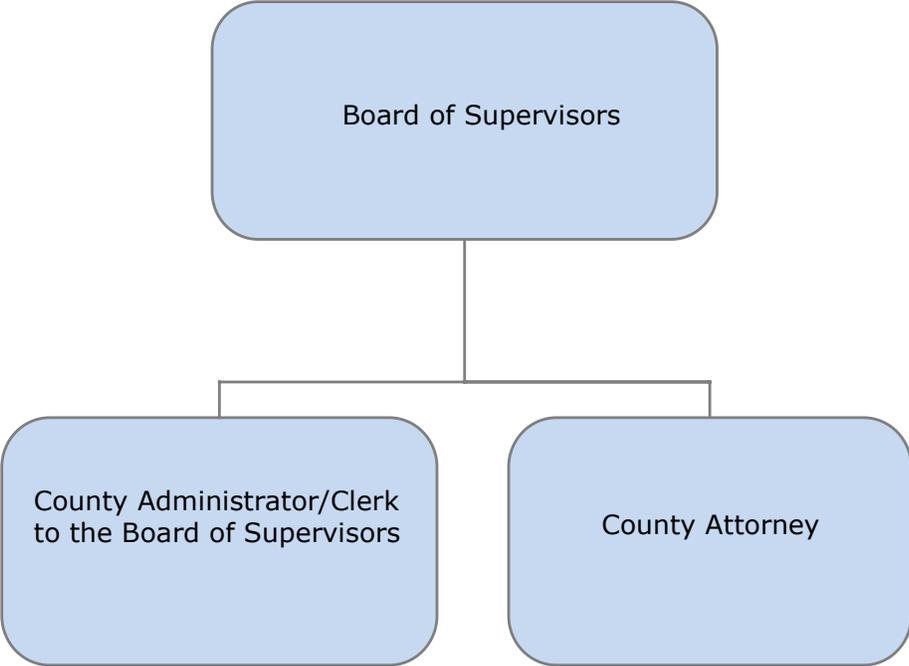
Priority	Future Goals, Projects, Programs	Level of Importance (Highest to Lowest)	Timeframe
28	Complete revisions to County's Sign Ordinance (Zoning Ordinance)	38	2017
29	Complete a road and drainage study for Lake Front Royal Sanitary District	37	2017
30	Updates and revisions to the County Personnel Policy	37	2017
31	Replacement of Shenandoah Farms Compactor Site	36	2018
32	Completion of easement project for Airport	35	2017
33	Complete plans for Phase I of Appalachian Trail connector on Route 522 South	35	2017
34	Identify replacement software for other County departments including the Treasurer's Office, Commissioner of the Revenue's office, HR, and Finance	35	2018
35	Pay for projects currently in the process before starting new ones, other than necessary ones	35	Ongoing
36	Expansion of Park and Ride Facilities	34	Ongoing
37	Expansion of Broadband into underserved areas of the County	34	Ongoing
38	Complete re-development of Health and Human Services Building	33	2018/2019
39	Replacement of carpet in the Board and Community meeting rooms (damage from previous flooding and wear and tear)	33	2017
40	Completion of Implementation of Recommendations of Fire and Rescue Study	33	Ongoing
41	Develop training to develop volunteers for Fire and Rescue	32	Ongoing
42	Make the Airport Self-Sufficient	32	Ongoing
43	Investigate the potential for Warren County to take over operations at the Library	31	Ongoing
44	Begin consideration and implementation of multi-year salary improvement plan for Warren County Public Schools	30	Ongoing
45	Seek and apply for funding for Phase I of the Avtex Conservancy Trail	29	2018
46	Complete renovation of the Building Inspections/Planning Department Office Suite	28	2018/2019

Priority	Future Goals, Projects, Programs	Level of Importance (Highest to Lowest)	Timeframe
47	Perform a County-wide Pay and Classification Study	28	2018
48	Obtain additional funding for Warren County's Educational Foundation Scholarship to be able to provide two \$5,000 scholarships annually	26	Ongoing

BUDGET SUMMARY:

	FY 2014-2015 ACTUAL	FY 2015-2016 ACTUAL	FY 2016-2017 ADOPTED BUDGET	FY 2017-2018 ADOPTED BUDGET	INCREASE (DECREASE) FY 2016-2017 TO FY 2017-2018	
					AMOUNT	%
COSTS:						
PERSONNEL	68,985	69,643	70,207	79,087	8,880	12.65%
OPERATING	114,246	136,603	153,000	168,963	15,963	10.43%
CAPITAL	0	0	0	0	0	0.00%
TOTAL	\$183,231	\$206,246	\$223,207	\$248,050	\$24,843	11.13%
REVENUE:						
FEES	0	0	0	0	0	0.00%
STATE/FEDERAL	0	0	0	0	0	0.00%
LOCAL	183,231	206,246	223,207	248,050	24,843	11.13%
TOTAL	\$183,231	\$206,246	\$223,207	\$248,050	\$24,843	11.13%
FULL TIME POSITIONS	0	0	0	0	0	0.00%

Board of Supervisors



County Administration

DEPARTMENT DESCRIPTION:

The Warren County Administrator's Office directs the daily operations of the County government and engages in the long range planning of governmental operations.

RESPONSIBILITIES:

The County Administrator's Office has responsibilities to the Board of Supervisors, other County departments and personnel, and the general public.

- Provides general information to staff, boards and commissions, and the public in general
- Coordinates volunteer program and community service programs

Responsibilities to Board of Supervisors:

- Provides support to the Board of Supervisors, including the preparation of agenda packets every two weeks to be distributed to the Board members and the press
- Makes policy recommendations to the Board of Supervisors
- Implements the goals and objectives of the Board of Supervisors
- Assists with Town/County Liaison Committee

Responsibilities to Other County Departments and Personnel:

- Advises and evaluates department personnel, taking into account present and future needs, and in conformity with all laws, policies, and direction provided by the Board of Supervisors
- Works with staff to prepare the County budget
- Provides general supervision of the Building Inspections, Parks and Recreation, Planning, Finance, Solid Waste Collection and Disposal, and Fire and Rescue departments
- Handles County personnel issues including the hiring, termination, and discipline of employees as well as the administration of employee policies and benefits
- Supervises the Building Maintenance and Sign Replacement departments

Responsibilities to General Public:

- Responds to citizen complaints, concerns, and general inquiries about County services
- Provides assistance and guidance to each of the County's eleven Sanitary Districts
- Acts as County Liaison to various state and federal departments and agencies including VDOT, Virginia Department of Health, and state and federal representatives

CURRENT PROJECTS:

- Provide continued support of the Board of Supervisors and various County departments and offices
- Complete construction on the 2nd County middle school (Part II of Phase II of the School Capital Improvement Plan [CIP])
- Start review process for the Comprehensive Plan including development of citizen survey
- Complete construction on the proposed Leach Run Parkway
- Start design work for the new fire station for Rivermont Volunteer Fire and Rescue Company #2
- Continue development of the Rockland Park site

- Complete design of proposed Fork District Park and Sawner Park sites
- Continue Rural Addition/Revenue Sharing program, including completion of Shangri-La Road, Lake Front Road, Tomahawk Way (Phase II), Pine Ridge Road, Copenhaver and Western Lane projects
- Complete site plan/design and perform clearing and grubbing for new proposed Shenandoah Farms Compactor site
- Continue implementation of Fire and Rescue Study
- Continue implementation of Road and Drainage Study for the Shenandoah Farms Sanitary District
- Continue development of Road and Drainage Study for the Lake Front Royal Sanitary District
- Continue to work with Front Royal Golf Course to establish self-sufficiency % goal

BUDGET COMPARISON:

	FY13/14 Budget	FY14/15 Budget	FY15/16 Budget	FY16/17* Budget	FY17/18* Request
Population	38,637	39,028	39,083	39,349	39,742
Size of Budget	\$620,764	\$647,116	\$697,479	\$681,862	\$708,102
Per Capita Cost	\$16.07	\$16.58	\$17.85	\$17.33	\$17.82

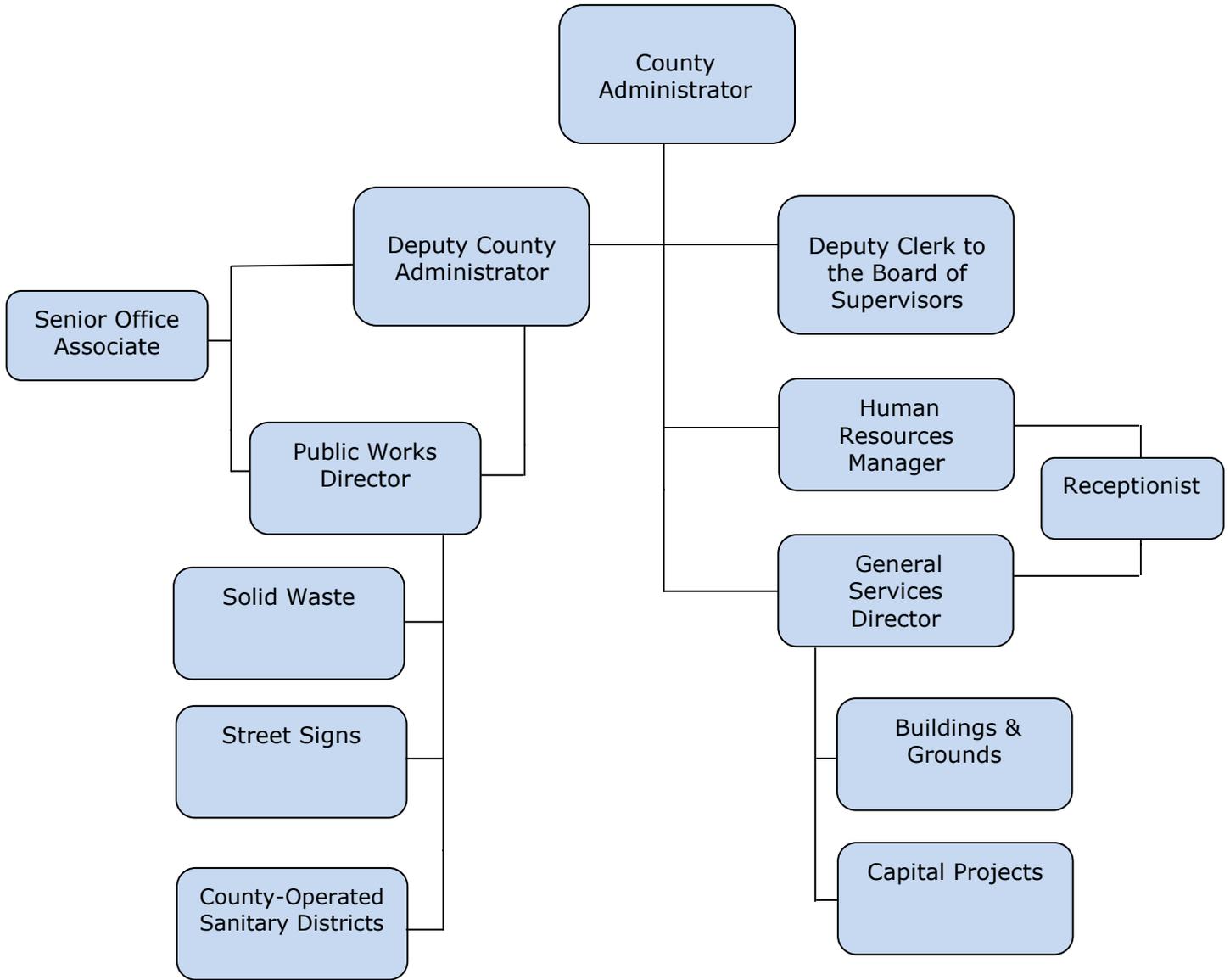
*FY16/17 and FY17/18 are estimates based on the Planning Department projections.

	FY13/14 Actual	FY14/15 Actual	FY15/16 Actual	FY16/17 Projected	FY17/18 Projected
Meetings	23	25	25	25	25
Work Sessions	15	11	14	18	18
Resolutions	30	22	36	18	18
Ordinance Amendments	8	15	13	24	24
Conditional Use Permits/Modifications	11	23	23	12	12
Rezoning	1	2	0	2	2

BUDGET SUMMARY:

	FY 2014-2015 ACTUAL	FY 2015-2016 ACTUAL	FY 2016-2017 ADOPTED BUDGET	FY 2017-2018 ADOPTED BUDGET	INCREASE (DECREASE) FY 2016-2017 TO FY 2017-2018	
					AMOUNT	%
COSTS:						
PERSONNEL	598,186	622,780	616,742	642,732	25,990	4.21%
OPERATING	43,712	45,374	50,620	47,365	(3,255)	-6.43%
CAPITAL	5,218	29,324	14,500	13,468	0	0.00%
TOTAL	\$647,116	\$697,478	\$681,862	\$703,565	\$21,703	3.18%
REVENUE:						
FEES	0	0	0	0	0	0.00%
STATE/FEDERAL	0	0	0	0	0	0.00%
LOCAL	647,116	697,478	681,862	703,565	21,703	3.18%
TOTAL	\$647,116	\$697,478	\$681,862	\$703,565	\$21,703	3.18%
FULL TIME POSITIONS	6	7	7	7	0	0.00%

County Administration



County Attorney

DESCRIPTION:

The office of the County Attorney provides legal advice and representation in civil matters to the Board of Supervisors, County Constitutional offices (Clerk of the Circuit Court, Sheriff, Treasurer, and Commissioner of the Revenue), General Registrar, County Administrator, County Department Heads and staff, the Department of Social Services, the Economic Development Authority, and other County agencies and boards, such as the Planning Commission, Airport Commission and Social Services Advisory Board, and provides representation before the Board of Assessors and Board of Equalization. The office appears on behalf of the County in state and federal courts and/or coordinates defense of the County through the Virginia Association of Counties' insurance programs. The office drafts and/or reviews all ordinances, contracts, memoranda of understanding, deeds, leases, easements and other documents involving the County. The office also prosecutes zoning, building code, fire code, animal control, and other enforcement codes adopted by the Board, with the concurrence of the Commonwealth's Attorney. The office reviews all bankruptcy filings; files Proof of Claims; and corresponds with the Treasurer's Office and County Departments regarding the bankruptcy proceedings. The office has actively pursued civil collections of delinquent personal property and BPOL taxes for several years, as well as delinquent transfer station accounts, CPMT accounts, Parks & Recreation accounts, and Humane Society accounts. Delinquent tax collections since 2008 now total over \$1,147,098. Total collections in past 4 calendar years total \$573,968.03.

The County Attorney also serves as the legal advisor to the Front Royal-Warren County Economic Development Authority and assists in the preparation of loan documents for business development in the area.

The office also answers a high volume of citizen-originated questions about the operations of the Warren County government, and how it may best serve the citizens.

RESPONSIBILITIES:

- Draft/review ordinances and agenda items for Board of Supervisors
- Draft/review contracts and procurement documents
- Draft/review deeds, leases, easements and other real estate documents
- Prepare pleadings in court cases/attend court hearings
- Review all items on agendas of Board of Supervisors, Planning Commission, Board of Zoning Appeals, Economic Development Authority for compliance with state and local laws
- Research law and procedures for Board of Supervisors, staff and other offices on questions and issues, as well as new legislation pending or enacted by the General Assembly
- Examine titles and deeds at Courthouse in conjunction with all property acquisitions, deeds, leases and zoning requests
- Advise FOIA Officer on Freedom of Information requests
- Consult with Human Resources on personnel issues
- Advise officials on conflicts of interests claims and questions

- Perform constituent services on behalf of elected officials
- Prepare routine correspondence and research legal issues for sanitary districts
- Coordinate departmental purchases and budgets
- Conduct delinquent personal property taxes and BPOL collections, including tracking of payment agreements, preparation of court documents, employer liens, and liens on real estate owned by judgment debtors
- Tracking of monthly lease and rent payments at County owned properties
- File Proof of Claim in bankruptcy proceedings and correspond with the Treasurer's Office and County Departments during the bankruptcy proceedings

PROJECTS:

- Work with Economic Development Authority towards the marketing and development of the Royal Phoenix complex
- Track General Assembly legislation during January and February, and advise the Board of potential impact of proposed and adopted laws
- Prepare and distribute standard contract documents to be used by all departments for purchases of goods and services
- Attend seminars and conferences to obtain at least twelve (12) hours of continuing legal education credits annually, including at least two (2) CLE credits in legal ethics
- Work with EDA and Town of Front Royal to complete construction of Leach Run Parkway

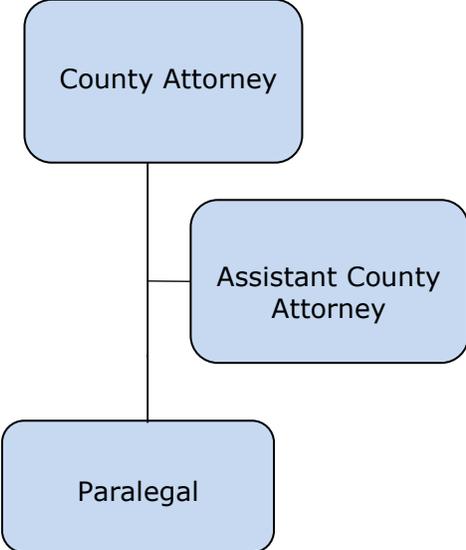
PERFORMANCE MEASURES

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Through April	FY 2017 Projected
Short Consults/Mtgs.	1,274	1,373	1,200	800	1,000
Phone/Email	2,118	2,329	2,200	1,600	2,000
Meetings > 1hour	169	159	160	120	160
Litigated Cases	64	25	50	200	250
Procurement	183	174	150	120	160
Real Estate	112	159	150	90	120
Ordinances	50	43	40	20	30
Researched Items	149	92	80	60	80
Total	4,119	4,354	4,030	3,010	3,800
Total EDA Hours	99.6	152.6	89	32.5	50

BUDGET SUMMARY:

	FY 2014-2015 ACTUAL	FY 2015-2016 ACTUAL	FY 2016-2017 ADOPTED BUDGET	FY 2017-2018 ADOPTED BUDGET	INCREASE (DECREASE) FY 2016-2017 TO FY 2017-2018	
					AMOUNT	%
COSTS:						
PERSONNEL	293,857	273,105	292,405	205,809	(86,596)	-29.62%
OPERATING	19,968	18,305	23,405	20,480	(2,925)	-12.50%
CAPITAL	807	803	2,000	1,500	0	0.00%
TOTAL	\$314,632	\$292,213	\$317,810	\$227,789	\$(90,021)	-28.33%
REVENUE:						
FEES	10,000	10,000	10,000	10,000	0	0.00%
STATE/FEDERAL	0	0	0	0	0	0.00%
LOCAL	304,632	282,213	307,810	217,789	(90,021)	-29.25%
TOTAL	\$314,632	\$292,213	\$317,810	\$227,789	\$(90,021)	-28.33%
FULL TIME POSITIONS	3	3	3	3	0	0.00%

County Attorney



Commissioner of the Revenue

DEPARTMENT DESCRIPTION:

The Commissioner of the Revenue is the chief tax assessing officer in Virginia's cities and counties. The commissioner and his/her staff of deputies administer the assessments for businesses and individuals in the following areas: Business license taxes (BPOL), Consumer Utility taxes, Estimated State taxes, Land Use, Machinery and Tools taxes, Meals and Beverage taxes, Personal Property taxes, Personal Property Tax Relief, Real Estate taxes, State Income taxes, Real Estate Tax Relief for the Elderly and Disabled, Veteran Relief for Real Estate, Transient Occupancy taxes, Public Service taxes, and Mineral taxes.

RESPONSIBILITIES:

- Assist citizens with general tax needs in person, through e-mail, mail, and by phone
- Assist citizens with state tax and estimated returns
- Audit tax returns and enter daily tax dues on state income and estimated taxes
- Audit and run daily and monthly State Income, Estimated, Consumer Utilities, Meals and Beverage, Transient Occupancy and BPOL reports
- Audit Business Professional Occupational Licensees with Department of Taxation reports
- Statutory assess and bill Meals and Beverage taxes and Transient Occupancy taxes for non-filers
- E-file Federal and State Tax Returns for low income and elderly individuals
- Audit BPOL renewals and issue new licenses to customers
- Statutory assess and bill BPOL non-renewals and non-filers
- Research and determine whether a vehicle is qualified for tax relief for Personal Property, audit periodically
- Enter data daily on new vehicle purchases, disposed vehicles, moves, DMV additions and deletes, address changes, etc.
- Run necessary queries weekly and/or monthly to update data in personal property records
- Real Estate transfers, split offs, subdivision changes, map changes, address changes, etc.
- Assess all additional improvements and changes to real estate, complete field inspections, and enter data into CAMRA system
- Assist General Reassessment and GIS Mapping Department as needed
- Complete reports and surveys as needed by auditors, Department of Taxation, VAAO, etc.
- Prepare annual tax books for Real Estate, Nine Sanitary Districts, Personal Property, Machinery and Tools, Public Services, and Minerals in the County of Warren.
- Prepare annual tax books for Real Estate, Personal Property, Machinery and Tools, and Public Services for the Town of Front Royal
- Audit Land Use applications, Tax Relief for the Elderly and Disabled, and Veterans
- Prepare the Ratio Report based on Real Estate transactions for the Department of Taxation
- Make informational changes annually for tax tickets between the County Treasurer and the Commissioner
- Prorate items of Personal Property based on disposed dates, move out dates, etc. via exoneration and/or abatement after tax book is completed (Must do two abatements per item-1st and 2nd half)

- Prorate and supplement Personal Property accounts after book is run in April to add in new vehicles and move-ins (April-December)
- Prorate and supplement Real Estate property as needed
- Prepare the County of Warren and State Budgets as required for the office
- Maintain the budget for the office according to requirements of the County and Compensation Board
- Maintain and approve employees time sheets and leave requests and maintain office personnel files
- Research Code of Virginia, Warren County Code, and Attorney General Opinions on various determinations for BPOL Tax, Personal Property Tax, Meals and Beverage Tax, Transient Occupancy (Lodging) Tax, Real Estate Tax including Tax Relief for the Elderly and Disabled, and Veterans Relief

PROJECTS:

- Continue to reduce paper files by scanning records into electronic format by using Laserfiche and to reduce storage needs and manual time it takes to locate documents. Review document retention schedules annually according to Library of Virginia
- Take continuing education training courses and meetings to retain certification through the State Compensation Board including: Commissioners of the Revenue Annual Conference (annual), West Central Commissioners of the Revenue (quarterly), VAAO (annual), COR-BAI (annual), CAMRA Mass Appraisal system software (annual), IRMS required online annual training, and classes at the Lord Fairfax Community College. We currently have 9 staff in the office including COR registered with Weldon Cooper Center for local government training and certification
- Update Policy and Procedures office handbook and create an Emergency Plan for the office
- Plan for future replacement software (3-5 years)
- Plan & implement security measures in the Commissioner's office

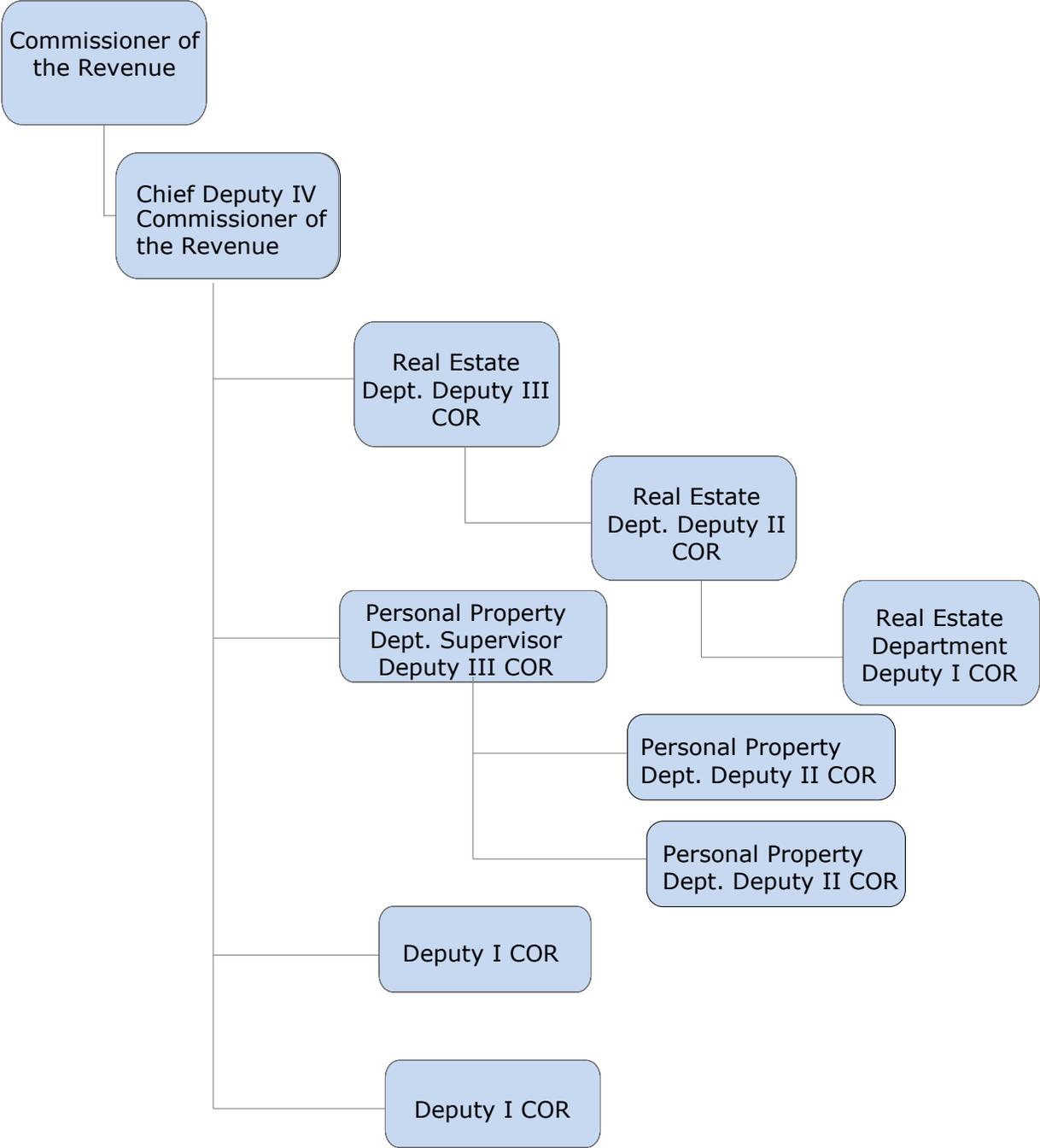
PERFORMANCE MEASUREMENTS:

	FY 2012-2013 Actual	FY 2013-2014 Actual	FY 2014-2015 Actual	FY 2015-2016 Actual	FY 2016-2017 Actual
Business License Capital Accounts	1,523	2,990	1,747	1,527	2,473
State Tax Returns Processed	1,649	1,726	1,569	1,052	1,052
Taxpayer Assisted State Income Tax	290	269	254	110	265
State Tax Returns Prepared	265	153	361	242	133
Personal Property Assessments	61,046	59,114	61,263	54,074	66,427
PPTRA Compliance	44,281	45,178	46,983	46,586	41,521
Motor Vehicle License Fees Assessed	37,159	37,330	36,725	35,372	35,320
Mobile Home Assessments	349	352	352	339	350
Parcels of Land	26,450	25,695	25,665	25,674	25,659

BUDGET SUMMARY:

	FY 2014-2015 <u>ACTUAL</u>	FY 2015-2016 <u>ACTUAL</u>	FY 2016-2017 ADOPTED <u>BUDGET</u>	FY 2017-2018 ADOPTED <u>BUDGET</u>	INCREASE (DECREASE) FY 2016-2017 TO FY 2017-2018	
					<u>AMOUNT</u>	<u>%</u>
COSTS:						
PERSONNEL	583,375	577,030	593,965	601,645	7,680	1.29%
OPERATING	48,450	47,512	54,870	48,414	(6,456)	-11.77%
CAPITAL	9,694	21,713	16,453	11,565	(4,888)	-29.71%
TOTAL	<u>\$641,519</u>	<u>\$646,255</u>	<u>\$665,288</u>	<u>\$661,624</u>	<u>\$(3,664)</u>	<u>-0.55%</u>
REVENUE:						
FEES	0	0	0	0	0	0.00%
STATE/FEDERAL	138,647	142,406	146,228	146,851	623	0.43%
LOCAL	502,872	503,849	519,060	514,773	(4,287)	-0.83%
TOTAL	<u>\$641,519</u>	<u>\$646,255</u>	<u>\$665,288</u>	<u>\$661,624</u>	<u>\$(3,664)</u>	<u>-0.55%</u>
FULL TIME POSITIONS	10	10	10	10	0	0.00%

Commissioner of the Revenue



Reassessment

DEPARTMENT DESCRIPTION:

A General Reassessment is a complete uniform reassessment of all property within Warren County. The Board of Supervisors has elected to conduct its general reassessment under a four year cycle. The Board of Supervisors hires an appraisal firm to conduct a market study and all field appraisals as well as appoint a Board of Assessors and Board of Equalization for Warren County. The General Reassessment budget should include funding for the Appraisal Firm, Board of Assessors, and Board of Equalization on a four year cycle. The County anticipates field work on the 2019 General Reassessment to start July 1, 2017 and be completed by December 31, 2018.

BUDGET SUMMARY:

	FY 2014-2015 ACTUAL	FY 2015-2016 ACTUAL	FY 2016-2017 ADOPTED BUDGET	FY 2017-2018 ADOPTED BUDGET	INCREASE (DECREASE) FY 2016-2017 TO FY 2017-2018	
					AMOUNT	%
COSTS:						
PERSONNEL	11,928	0	0	10,059	10,059	0.00%
OPERATING	314,461	732	125,000	127,500	2,500	2.00%
CAPITAL	0	0	0	0	0	0.00%
TOTAL	\$326,389	\$732	\$125,000	\$137,559	\$12,559	10.05%
REVENUE:						
FEEs	0	0	0	0	0	0.00%
STATE/FEDERAL	0	0	0	0	0	0.00%
LOCAL	326,389	732	125,000	137,559	12,559	10.05%
TOTAL	\$326,389	\$732	\$125,000	\$137,559	\$12,559	10.05%
FULL TIME POSITIONS	0	0	0	0	0	0.00%

Treasurer

DEPARTMENT DESCRIPTION:

The primary function of the Warren County Treasurer’s Office is the receipt and collection of revenue, the safekeeping of the revenue, and the appropriate accounting for and disbursement of revenue. The office collects revenue from real estate tax, sanitary district tax, personal property tax, business licenses, dog tags, state income, estimated tax payments, sheriff fees, vehicle decals, meals tax, and utility tax.

RESPONSIBILITIES:

- Ensure that local funds are collected, invested, and expended
- Prepare annual bills and second notices for real estate, eleven sanitary districts, and personal property
- Verify assessment and money received agree, and enter data into computer system
- Check for paid of delinquent real estate taxes for title companies and attorneys
- Add and delete debt set-off accounts with the Department of Taxation, mail letters to individuals concerning set-off, post any set-off payments to computer system
- Add and delete delinquent personal property tax to the DMV Registration Stop Program
- Collect and process business licenses tax payments
- Mail out bills for real estate, sanitary district, personal property taxes
- Respond to citizen inquiries concerning tax bills, assessments, etc.
- Send employer liens for delinquent taxes
- Process bank liens for delinquent taxes

PROJECTS:

- Aggressively collect delinquent tax on real estate and personal property.
- Expand upon the computer technology available on the Bright AS 400 system.

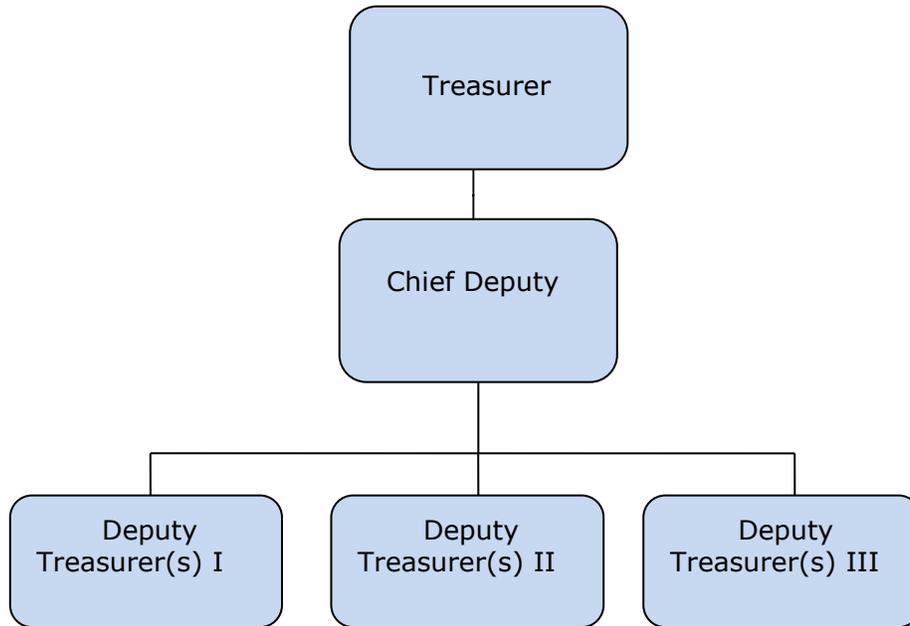
PERFORMANCE MEASUREMENTS:

	FY 2012-2013 Actual	FY 2013-2014 Actual	FY 2014-2015 Actual	FY 2015-2016 Actual	FY 2016-2017 Actual
Real Estate Tax Bills Processed	25,665	25,732	24,759	24,889	24,887
Personal Property Tax Bills Processed	35,276	35,002	41,708	31,683	39,143
Dog Licenses Sold	6,117	6,195	5,730	5,791	5,441
Vehicle Decals Issued	306	319	1,782	1,439	576
Vehicle License Fees Billed	39,193	37,393	35,372	35,320	31,683
Trash Decals Issued	340	334	292	295	358

BUDGET SUMMARY:

	FY 2014-2015 ACTUAL	FY 2015-2016 ACTUAL	FY 2016-2017 ADOPTED BUDGET	FY 2017-2018 ADOPTED BUDGET	INCREASE (DECREASE) FY 2016-2017 TO FY 2017-2018	
					AMOUNT	%
COSTS:						
PERSONNEL	388,532	405,750	418,310	430,094	11,784	2.82%
OPERATING	95,709	106,564	102,750	104,020	1,270	1.24%
CAPITAL	2,422	5,041	4,250	2,850	(1,400)	-32.94%
TOTAL	\$486,663	\$517,355	\$525,310	\$536,964	\$11,654	2.22%
REVENUE:						
FEES	0	0	0	0	0	0.00%
STATE/FEDERAL	103,909	106,904	108,328	108,479	151	0.14%
LOCAL	382,754	410,451	416,982	428,485	11,503	2.76%
TOTAL	\$486,663	\$517,355	\$525,310	\$536,964	\$11,654	2.22%
FULL TIME POSITIONS	7	7	7	7	0	0.00%

Treasurer



Finance

DEPARTMENT DESCRIPTION:

The Finance Department is responsible for the County financial management and planning. This includes establishing and maintaining effective controls over the County's financial activities, providing accurate information to all County departments in a timely manner, coordinating the annual budget, and monitoring compliance after the formal adoption of the budget as well as compliance with Generally Accepted Accounting principles.

RESPONSIBILITIES:

Audit

- Coordinate and assist with annual audit, including writing the management discussion and analysis, reconciling accounts, closing the books, producing a trial balance, preparing footnotes and financial reports.
- Perform analyses of financial condition including interim and annual financial reports resulting in recommendations of financial policies or procedures to the County Administrator and the Board of Supervisors.
- Maintain the County's general accounting system and financial records, conducting reviews of internal controls, and ensuring maintenance on the Bright AS400 computer system.

Budget

- Monitor revenue and expenses in compliance with the approved budget after adoption.
- Provide accurate reports and financial information to the County Administrator and all County departments in a timely manner.
- Coordinate all department budget adjustment requests.
- Coordinate and prepare the annual budget book publication.

Risk Management

- Administer risk management program including insurance contracts.
- Coordinate on emergency management financial reporting.
- Perform regular backup of financial data.

Payroll for County employees

- Process payroll, payroll taxes, and benefit payments according to established deadlines.

Accounts Payable for County departments

- Maintain vendor accounts, payments, and process accounts payable.

General Billing

- Process bills for septic and transfer stations.
- Maintain airport hangar rental accounts.
- Maintain Children's Services Act copay accounts.

Procurement

- Coordinate the advertisement, receipt, and tabulation of bids.
- Ensure that procurement policy is followed.

GOALS:

- Maintain accurate accounting records.
- Participate in GFOA Distinguished Budget Award program.
- Participate in GFOA Excellence in Reporting CAFR Award program.
- Meet payroll deadlines and continue to file all payroll returns timely.
- Maintenance of Bright AS400 computer system.

FINANCE SERVICE LEVELS:

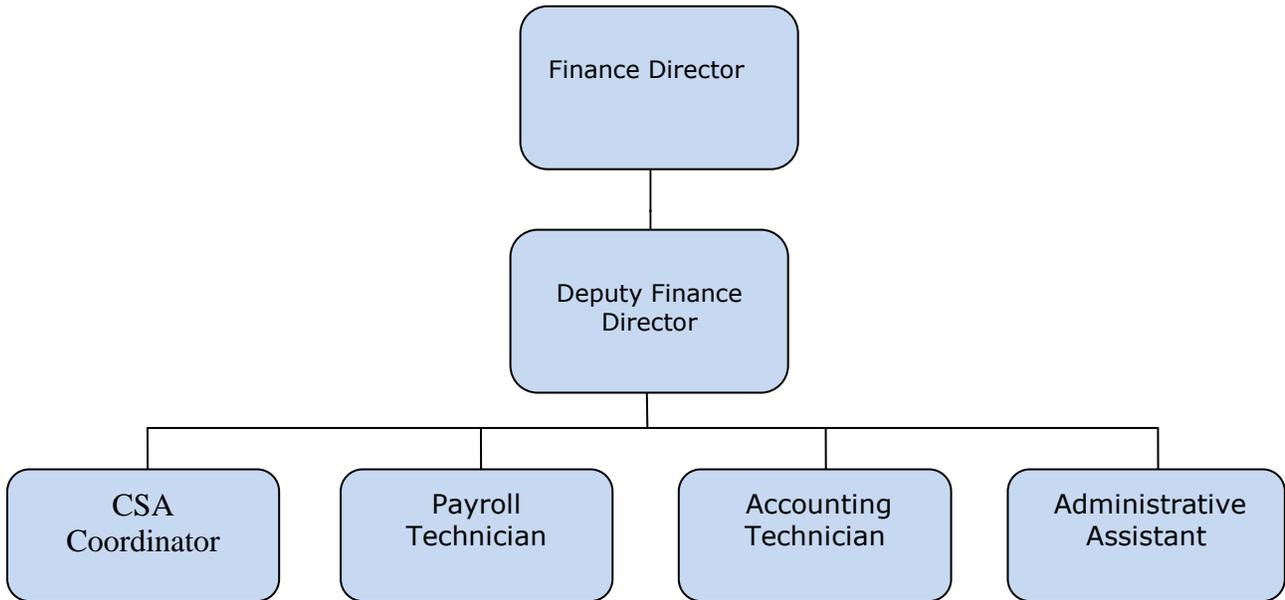
Month	Paychecks processed*	Invoices processed (14,700 annually)
Sept. 2008	275	1,255
Sept. 2009	284	1,191
Sept. 2010	303	1,260
Sept. 2011	314	1,305
Sept. 2012	334	1,242
Sept. 2013	337	1,261
Sept. 2014	304	1,156
Sept. 2015	313	1,127
Sept. 2016	326	1,256

*In addition, the Finance Office processes approximately 40 additional bi-monthly seasonal paychecks for the temporary pool employees during the summer months.

BUDGET SUMMARY:

	FY 2014-2015 ACTUAL	FY 2015-2016 ACTUAL	FY 2016-2017 ADOPTED BUDGET	FY 2017-2018 ADOPTED BUDGET	INCREASE (DECREASE) FY 2016-2017 TO FY 2017-2018	
					AMOUNT	%
COSTS:						
PERSONNEL	310,748	380,294	357,973	349,741	(8,232)	-2.30%
OPERATING	22,196	23,528	17,975	18,010	35	0.19%
CAPITAL	8,353	5,120	7,400	5,900	(1,500)	-20.27%
TOTAL	\$341,297	\$408,942	\$383,348	\$373,651	\$9,697	-2.53%
REVENUE:						
FEES	0	0	0	0	0	0.00%
STATE/FEDERAL	0	0	0	0	0	0.00%
LOCAL	341,297	408,942	383,348	373,651	(9,697)	-2.53%
TOTAL	\$341,297	\$408,942	\$383,348	\$373,651	\$9,697	-2.53%
FULL TIME POSITIONS	4	5	5	5	0	0.00%

Finance



Elections

DEPARTMENT DESCRIPTION:

The Department of Voter Registration and Elections implements Election Laws to ensure the integrity and pureness of Elections and Voter Registration in a fair, equitable, and non-partisan manner.

RESPONSIBILITIES:

- Administer Election Laws in accordance with Constitution of the United States and the Commonwealth of Virginia, Title 24.2 of the Code of Virginia, Federal Election Laws, the National Voter Registration Act (NVRA) and the Help America Vote Act (HAVA), in order to protect the rights of voters in Warren County.
- Provide opportunities for eligible citizens of Warren County to register to vote.
- Administer and supervise the loading and testing of electronic voting equipment and Pollbooks to include hardware, software, maintenance and troubleshooting of equipment.
- Receive and process approximately 1,600 registration transactions on a monthly basis.
- Receive and process all Candidate filings for county citizens seeking office in an Election including certification of petitions for candidate filings, referendums, and other court ordered certification of petitions and campaign finance reports filed by candidates.
- Administer and conduct absentee voting for the citizens of Warren County, which includes many military and other citizens serving our country overseas.
- Provide Saturday hours for absentee voting before each Election in accordance with state requirements.
- Train Election Officials for Local, State, and Federal Elections.
- Administer and conduct Elections, reporting of Election results, and certification of Election results.
- Conduct educational programs to educate the public on the election process and voter registration.
- Conduct between one and four Elections each year in accordance with Federal and State Election Laws.
- Participate in all training provided by the State Board of Elections as required by law.
- Ensure that all voter registration and election timelines are met.

Service Levels:

Registered Voters	Registered Voters	Registered Voters	Registered Voters
<u>12/1/15</u>	<u>12/1/16</u>	<u>4/1/17</u>	<u>12/1/17</u>
23,534	25,431	25,174	26,530 (estimated)

From January 1, 2016 to December 1, 2016 there were approximately 17,500 voter registration application transactions that were processed.

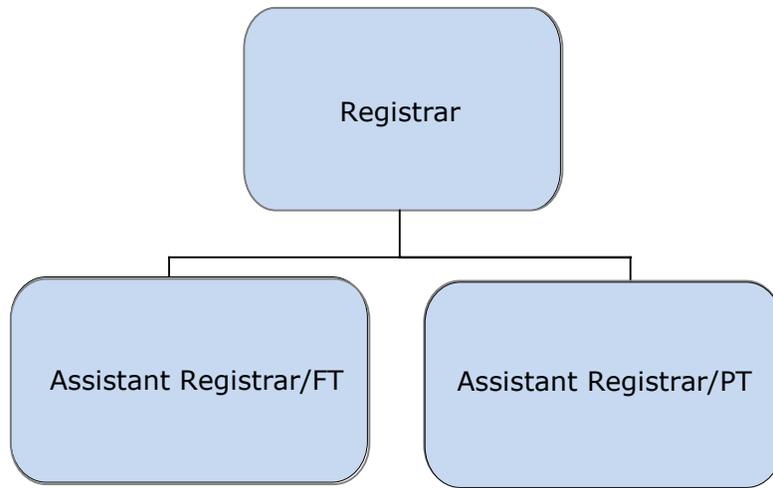
GOALS AND OBJECTIVES:

- The General Assembly assigned additional responsibilities along with the title of Director of Elections to the General Registrar.
- The Director of Elections and General Registrar completed re-certification as a Virginia Registered Election Official.
- Implement extra training for Officers of Elections in the areas of Voting Equipment, Pollbooks, Elections Laws and the use of Paper Ballots. Research the possibility of online Officer of Election training as an additional training tool.
- Implement additional training for all Staff regarding Internet/Cyber Security, Voting Equipment, Electronic Pollbooks, the use of Paper Ballots, as well as new Election Laws.
- Prepare for and conduct Elections in June 2017 and November 2017.
- Conduct Absentee Voting for all Elections, which include Military and Citizens Overseas.
- Continue to Recruit Officers of Elections in order to build strong teams at Polling Locations.

BUDGET SUMMARY:

	FY 2014-2015 <u>ACTUAL</u>	FY 2015-2016 <u>ACTUAL</u>	FY 2016-2017 ADOPTED <u>BUDGET</u>	FY 2017-2018 ADOPTED <u>BUDGET</u>	INCREASE (DECREASE) FY 2016-2017 TO FY 2017-2018	
					<u>AMOUNT</u>	<u>%</u>
COSTS:						
PERSONNEL	149,897	175,929	218,229	213,329	(4,900)	-2.25%
OPERATING	32,133	59,450	65,025	67,772	2,747	4.22%
CAPITAL	<u>464</u>	<u>206,836</u>	<u>5,950</u>	<u>8,306</u>	<u>2,356</u>	<u>39.60%</u>
TOTAL	\$182,494	\$442,215	\$289,204	\$289,407	\$203	0.07%
REVENUE:						
FEES	0	0	0	0	0	0.00%
STATE/FEDERAL	39,782	59,618	40,000	40,000	0	0.00%
LOCAL	<u>142,712</u>	<u>382,597</u>	<u>249,204</u>	<u>249,407</u>	<u>203</u>	<u>0.08%</u>
TOTAL	\$182,494	\$442,215	\$289,204	\$289,407	\$203	0.07%
FULL TIME POSITIONS	2	2	2	2	0	0.00%

Elections

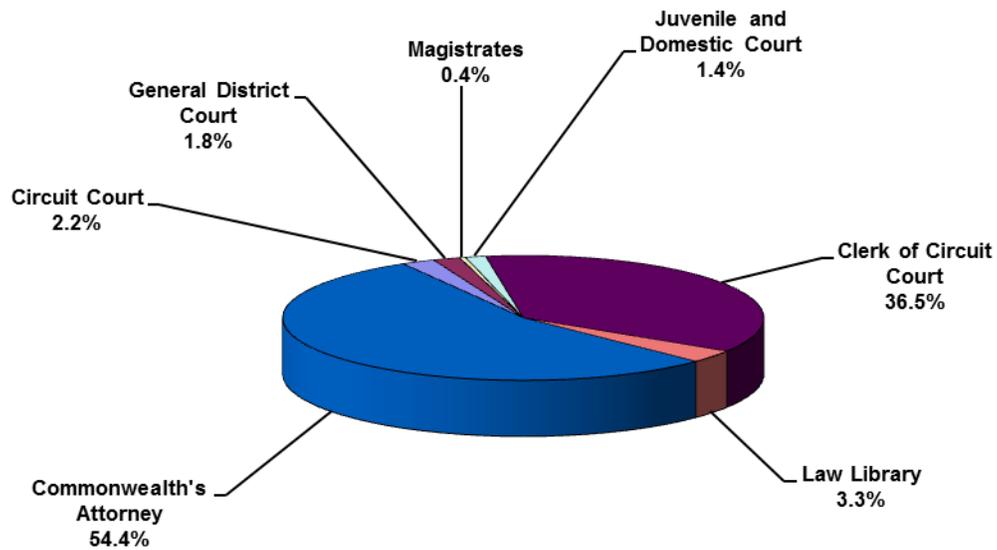




Warren County Court House

Judicial Administration

	FY 2015-2016 ACTUAL	FY 2016-2017 ADOPTED BUDGET	FY 2017-2018 ADOPTED BUDGET	INCREASE (DECREASE) FY 2016-2017 TO FY 2017-2018	
				AMOUNT	%
Circuit Court	11,628	32,450	32,288	(162)	-0.50%
General District Court	16,011	22,245	26,318	4,073	18.31%
Magistrates	3,941	7,050	5,970	(1,080)	-15.32%
Juvenile and Domestic Court	15,960	20,200	19,600	(600)	-2.97%
Clerk of Circuit Court	503,788	548,142	527,390	(20,752)	-3.79%
Law Library	12,720	24,000	47,582	23,582	98.26%
Commonwealth's Attorney	722,434	775,382	785,545	10,163	1.31%
JUDICIAL ADMINISTRATION	\$1,286,482	\$1,429,469	\$1,444,693	\$15,224	1.07%



Circuit Court

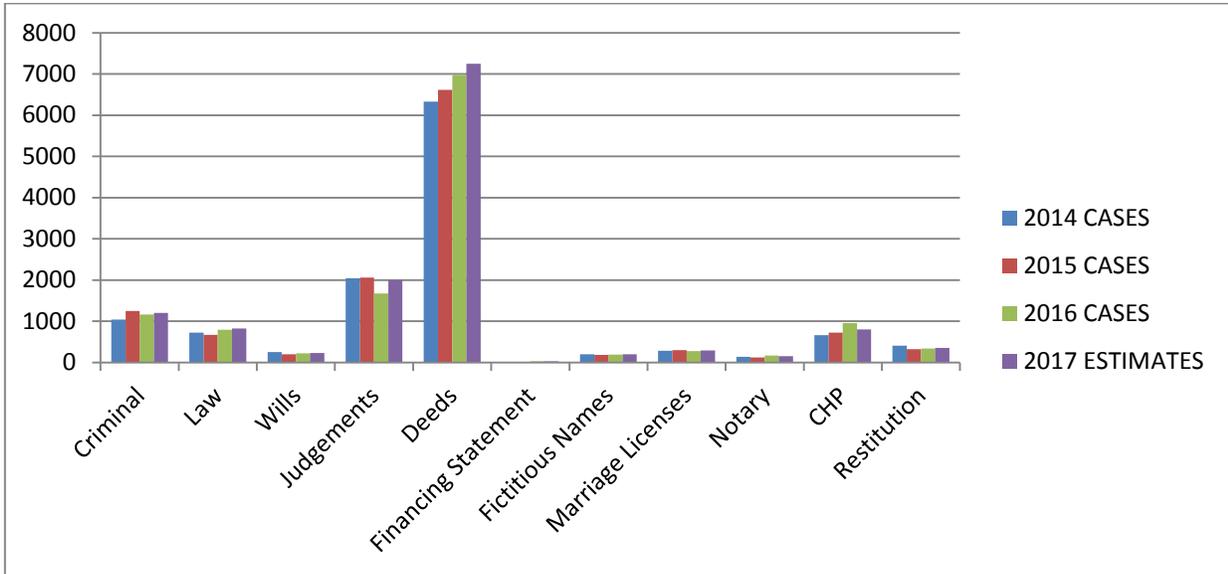
DEPARTMENT DESCRIPTION:

Warren County is in the 26th Judicial Circuit of Virginia. The Circuit Court is the only trial court of general jurisdiction in Virginia. It is the sole court with the authority to try all types of cases except as specifically provided by statute. The Circuit Court has appellate jurisdiction in criminal as well as civil cases when an appeal is noted from the lower courts. Circuit Courts have original jurisdiction over indictments, presentments, or informations in felony and/or misdemeanor cases. The Circuit Court, in civil cases, has concurrent jurisdiction with the general district court over claims from \$4,500 to \$25,000 and exclusive original jurisdiction where the amount of money involved exceeds \$25,000. Circuit Courts render decisions in divorce proceedings, wills, trusts and estate matters, property disputes, and adoption proceedings. The final decision of the Circuit Court may be appealed to either the Supreme Court of Virginia or the Court of Appeals of Virginia, depending upon the type of case involved. Warren County has four terms of court each year.

Warren County has two regularly sitting judges in Circuit Court, and court is in session four days per week.

WORKLOAD MEASURES DATA:

	2014 CASES	2015 CASES	2016 CASES	2017 ESTIMATES
Criminal	1,040	1,249	1,163	1,200
Law	721	669	789	825
Wills	250	196	224	225
Judgments	2,043	2,060	1,672	2,000
Deeds	6,329	6,612	6,979	7,250
Financing Statement	13	10	28	25
Fictitious Names	195	179	193	200
Marriage Licenses	285	297	278	290
Notary	136	119	168	150
CHP	660	722	955	800
Restitution	409	319	334	350



BUDGET SUMMARY:

	FY 2014-2015 ACTUAL	FY 2015-2016 ACTUAL	FY 2016-2017 ADOPTED BUDGET	FY 2017-2018 ADOPTED BUDGET	INCREASE (DECREASE) FY 2016-2017 TO FY 2017-2018	
					AMOUNT	%
COSTS:						
PERSONNEL	9,660	6,840	25,600	25,600	0	0.00%
OPERATING	32,558	4,038	6,100	6,100	0	0.00%
CAPITAL	7,544	750	750	588	(162)	-21.60%
TOTAL	\$49,762	\$11,628	\$32,450	\$32,288	\$(162)	-0.50%
REVENUE:						
FEES	0	0	0	0	0	0.00%
STATE/FEDERAL	0	0	18,000	18,000	0	0.00%
LOCAL	49,762	11,628	14,450	14,288	(162)	-1.12%
TOTAL	\$49,762	\$11,628	\$32,450	\$32,288	\$(162)	-0.50%
FULL TIME POSITIONS	0	0	0	0	0	0.00%

General District Court

DEPARTMENT DESCRIPTION:

The Warren General District Court is in the 26th Judicial District of Virginia. There is a general district court in each city and county in Virginia. General district court judges are elected by the General Assembly for six (6) year terms. General District Court Clerks are appointed by the Judge. Judges, Clerks and staff are employees of the Supreme Court of Virginia. General district courts have exclusive authority to hear civil cases with claims up to \$25,000. The General District Court handles most traffic violations. The General District Court also hears minor criminal cases known as misdemeanors and conducts preliminary hearings for more serious criminal cases called felonies. Examples of civil cases are landlord and tenant disputes, contract disputes and personal injury actions.

BUDGET SUMMARY:

	FY 2014-2015 <u>ACTUAL</u>	FY 2015-2016 <u>ACTUAL</u>	FY 2016-2017 ADOPTED <u>BUDGET</u>	FY 2017-2018 ADOPTED <u>BUDGET</u>	INCREASE (DECREASE) FY 2016-2017 TO FY 2017-2018	
					<u>AMOUNT</u>	<u>%</u>
COSTS:						
PERSONNEL	0	0	0	0	0	0.00%
OPERATING	11,237	11,447	17,845	21,318	3,473	19.46%
CAPITAL	<u>3,617</u>	<u>4,564</u>	<u>4,400</u>	<u>5,000</u>	<u>600</u>	<u>13.64%</u>
TOTAL	\$14,854	\$16,011	\$22,245	\$26,318	\$4,073	18.31%
REVENUE:						
FEES	0	0	0	0	0	0.00%
STATE/FEDERAL	0	0	0	0	0	0.00%
LOCAL	<u>14,854</u>	<u>16,011</u>	<u>22,245</u>	<u>26,318</u>	<u>4,073</u>	<u>18.31%</u>
TOTAL	\$14,854	\$16,011	\$22,245	\$26,318	\$4,073	18.31%
FULL TIME POSITIONS	0	0	0	0	0	0.00%

Magistrates

DEPARTMENT DESCRIPTION:

Magistrates serve as the immediate buffer between law enforcement and citizens and authorize or deny law enforcement the ability to detain individuals suspected of crimes. In addition, they provide services in disputes involving citizens vs. citizens. These functions are available 24 hours per day. Rather than being called upon to determine guilt or innocence, Magistrates are called upon to determine whether there is probable cause to deny persons their liberty, taking into account such factors as the evidence brought before them, the seriousness of the accusation, and the potential danger to society or to the accused.

RESPONSIBILITIES:

- Conduct one or two party hearings at local office sites to determine whether there is probable cause to move forward in one of the following statutory procedures: issue arrest and search warrants in criminal cases, issue a temporary detention order in either mental health or medical cases, and authorize pre-trial seizures in civil matters.
- Issue Emergency Protective orders in domestic and general criminal matters.
- Conduct bond hearings to determine if the defendant will be required to stay in jail or be able to post a bond, and what his/her conditions will be upon release.
- On occasion travel to another locality within a judicial district to perform Magistrate functions or perform these functions through electronic audio and video telecommunications systems.
- Make decisions in accordance with the requirements established by the United States and Virginia Constitutions, court decisions, and the Code of Virginia.
- Issue civil warrants.
- Administer oaths.
- Accept prepayments for traffic infractions and pre-payable misdemeanors.
- Maintain accounting records from persons posting cash bonds as required by the State Auditor.
- Prepare legal documents to go before the courts.
- Attend two continuing legal education seminars provided by the Supreme Court each year and attend classes approved by the Supreme Court of Virginia to obtain a minimum of 20 continuing legal education credits as required by the Code of Virginia in order to maintain our position.

BUDGET SUMMARY:

	FY 2014-2015 ACTUAL	FY 2015-2016 ACTUAL	FY 2016-2017 ADOPTED BUDGET	FY 2017-2018 ADOPTED BUDGET	INCREASE (DECREASE) FY 2016-2017 TO FY 2017-2018	
					AMOUNT	%
COSTS:						
PERSONNEL	0	0	0	0	0	0.00%
OPERATING	4,812	3,925	5,550	5,570	20	0.36%
CAPITAL	552	16	1,500	400	(1,100)	-73.33%
TOTAL	\$5,364	\$3,941	\$7,050	\$5,970	\$(1,080)	-15.32%
REVENUE:						
FEES	0	0	0	0	0	0.00%
STATE/FEDERAL	0	0	0	0	0	0.00%
LOCAL	5,364	3,941	7,050	5,970	(1,080)	-15.32%
TOTAL	\$5,364	\$3,941	\$7,050	\$5,970	\$(1,080)	-15.32%
FULL TIME POSITIONS	0	0	0	0	0	0.00%

Juvenile and Domestic Relations Court

DEPARTMENT DESCRIPTION:

This office provides judicial services to the citizens of Warren County.

A juvenile is a person under the age of 18 years. The Juvenile and Domestic Relations Court hears all matters involving juveniles such as criminal, traffic, status offenses, custody, visitation, paternity, child abuse cases and foster care cases.

The Court handles matters involving the family such as child support, family abuse and criminal cases where the defendant and alleged victim are family, household members or have a child in common.

BUDGET SUMMARY:

	FY 2014-2015 <u>ACTUAL</u>	FY 2015-2016 <u>ACTUAL</u>	FY 2016-2017 ADOPTED <u>BUDGET</u>	FY 2017-2018 ADOPTED <u>BUDGET</u>	INCREASE (DECREASE) FY 2016-2017 TO FY 2017-2018	
					<u>AMOUNT</u>	<u>%</u>
COSTS:						
PERSONNEL	0	0	0	0	0	0.00%
OPERATING	11,096	9,631	13,100	12,600	(500)	-3.82%
CAPITAL	<u>6,695</u>	<u>6,329</u>	<u>7,100</u>	<u>7,000</u>	<u>(100)</u>	<u>-1.41%</u>
TOTAL	\$17,791	\$15,960	\$20,200	\$19,600	\$(600)	-2.97%
REVENUE:						
FEES	0	0	0	0	0	0.00%
STATE/FEDERAL	0	0	0	0	0	0.00%
LOCAL	<u>17,791</u>	<u>15,960</u>	<u>20,200</u>	<u>19,600</u>	<u>(600)</u>	<u>-2.97%</u>
TOTAL	\$17,791	\$15,960	\$20,200	\$19,600	\$(600)	-2.97%
FULL TIME POSITIONS	0	0	0	0	0	0.00%

Clerk of the Circuit Court

DEPARTMENT DESCRIPTION:

The Clerk of the Circuit Court is an office required by the Virginia Constitution. This office is the official custodian of all Circuit Court criminal and civil records. Documents recorded for preservation include land records, wills and estate records, and marriage licenses. The Clerk is empowered to give oaths of office to elected and appointed public officials and to take bonds when required by statute or order of the court.

All of the permanent records are digitally scanned on a continual basis and are securely stored and preserved on microfilm at the State Library in Richmond, Virginia. This office assists the public in finding records on family genealogy, land transfers, and estates. Records maintained in the Clerk's office include Wills, Deeds, Deeds of Trust, Rights of Way, Judgments, Financing and Termination Statements, Marriage Licenses, Divorces, Adoptions, Commissioner Bonds, Guardian Bonds, and Elected Official Bonds and Oaths.

RESPONSIBILITIES:

- Receive, record, and maintain land records, judgments, financing statements, and other official records that are to be retained as prescribed by law
- Maintain court dockets and prepare criminal and civil cases
- Manage jury trials
- Appoint jury commissioners for the selection of qualified trial jurors annually
- Prepare the annual grand jury list
- Issue concealed handgun permits and marriage licenses
- Probate wills and grant administration of estates
- Record business names
- Assess and collect criminal fines and costs
- Collect and disburse restitution
- Provide daily financial reports, deposits, and transmittal of state collections
- Issue witness subpoenas, rules, and capiases
- Manage and preserve land records, estate records, genealogy information, and marriage records.
- Retain judgments, civil, and felony records for twenty years (unless the case involves real estate ownership, boundary line issues, or historically significant)
- Retain misdemeanor records for ten years
- Attend Supreme Court, State Compensation Board, Virginia Department of Taxation, DMV, Clerk's association, and other relevant seminars and training sessions to enhance education and workplace performance
- Administer oaths to public officials, law enforcement, and notary publics
- Manage trust fund accounts
- Provide monthly reports including caseload statistics; incompetence determinations; financial disbursements; bank reconciliations; vital statistics for marriages, divorces, adoptions; and the clerk's fee report to the State Compensation Board
- Respond to public inquiries and assist customers in researching land records and family genealogy
- Provide court debt collection activity and escheatment of unclaimed property

- Respond to surveys and annual reports for state government agencies
- Prepare annual budgets – local government (clerk and court), State Compensation Board, and the Technology Trust Fund

PROJECTS:

- Elimination of the use of paper files and records, except where required by law
- Preservation of older records by converting them to digital images
- Management of archival records

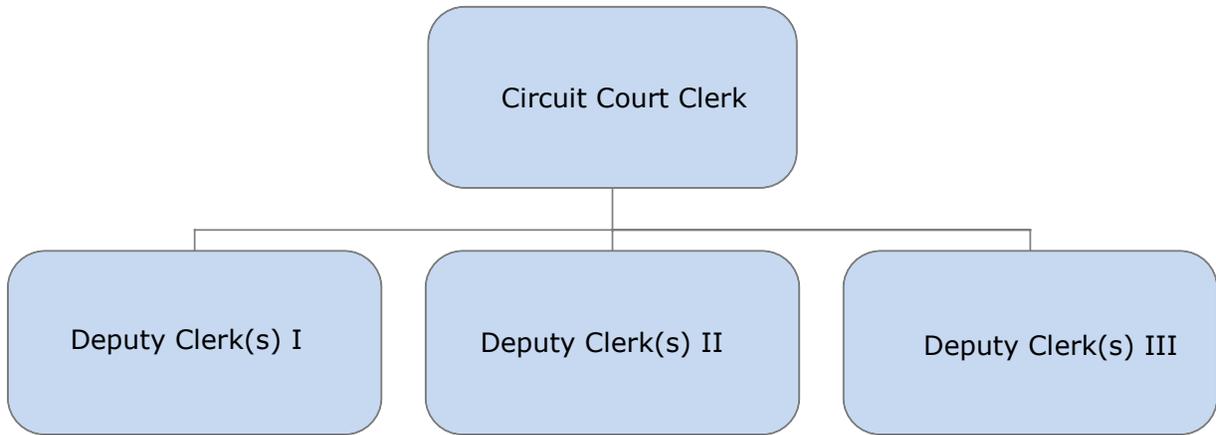
PERFORMANCE MEASUREMENTS:

	2014 Actual	2015 Actual	2016 Actual	2017 Projected
Criminal	1,040	1,249	1,163	1,200
Law	721	669	789	825
Wills	250	196	224	225
Judgments	2,043	2,060	1,672	2,000
Deeds	6,329	6,612	6,979	7,250
Financing Statement	13	10	28	25
Fictitious Names	195	179	193	200
Marriage Licenses	285	297	278	290
Notary	136	119	168	150
CHP	660	722	955	800
Restitution	409	319	334	350

BUDGET SUMMARY:

	FY 2014-2015 ACTUAL	FY 2015-2016 ACTUAL	FY 2016-2017 ADOPTED BUDGET	FY 2017-2018 ADOPTED BUDGET	INCREASE (DECREASE) FY 2016-2017 TO FY 2017-2018	
					AMOUNT	%
COSTS:						
PERSONNEL	462,927	470,669	499,067	481,340	(17,727)	-3.55%
OPERATING	44,900	23,209	41,275	38,250	(3,025)	-7.33%
CAPITAL	3,745	9,910	7,800	7,800	0	0.00%
TOTAL	\$511,572	\$503,788	\$548,142	\$527,390	\$(20,752)	-3.79%
REVENUE:						
FEES	0	0	0	0	0	0.00%
STATE/FEDERAL	287,420	305,602	301,788	304,583	2,795	0.93%
LOCAL	224,152	198,186	246,354	222,807	(23,547)	-9.56%
TOTAL	\$511,572	\$503,788	\$548,142	\$527,390	\$(20,752)	-3.79%
FULL TIME POSITIONS	8	8	9	9	0	0.00%

Clerk of the Circuit Court



Law Library

DEPARTMENT DESCRIPTION:

The Law Library is located on the second floor of the Warren County Courthouse with a secondary location inside Samuels Public Library. The Law Library provides legal library services and reference assistance for the benefit of the judiciary, practicing attorneys, and the general public. It is operated jointly by the County of Warren, Circuit Court, Clerk of Court, and Warren County Bar Association, Inc. For assistance, individuals may contact the Clerk's office.

BUDGET SUMMARY:

	FY 2014-2015 ACTUAL	FY 2015-2016 ACTUAL	FY 2016-2017 ADOPTED BUDGET	FY 2017-2018 ADOPTED BUDGET	INCREASE (DECREASE) FY 2016-2017 TO FY 2017-2018	
					AMOUNT	%
COSTS:						
PERSONNEL	1,800	2,400	2,400	37,334	34,934	0.00%
OPERATING	9,046	10,320	21,600	10,248	(11,352)	-52.56%
CAPITAL	0	0	0	0	0	0.00%
TOTAL	\$10,846	\$12,720	\$24,000	\$47,582	\$23,582	98.26%
REVENUE:						
FEES	7,691	14,524	24,000	24,000	0	0.00%
STATE/FEDERAL	0	0	0	0	0	0.00%
LOCAL	3,155	(1,804)	0	23,582	23,582	0.00%
TOTAL	\$10,846	\$12,720	\$24,000	\$47,582	\$23,582	98.26%
FULL TIME POSITIONS	0	0	0	1	1	0.00%

Commonwealth's Attorney

DEPARTMENT DESCRIPTION:

The Commonwealth Attorney's Office works daily with Federal, State, and local law enforcement to fight criminal activity in Warren County and other jurisdictions. By statute, the Commonwealth's Attorney is the chief law enforcement officer of the jurisdiction in which he or she serves.

RESPONSIBILITIES:

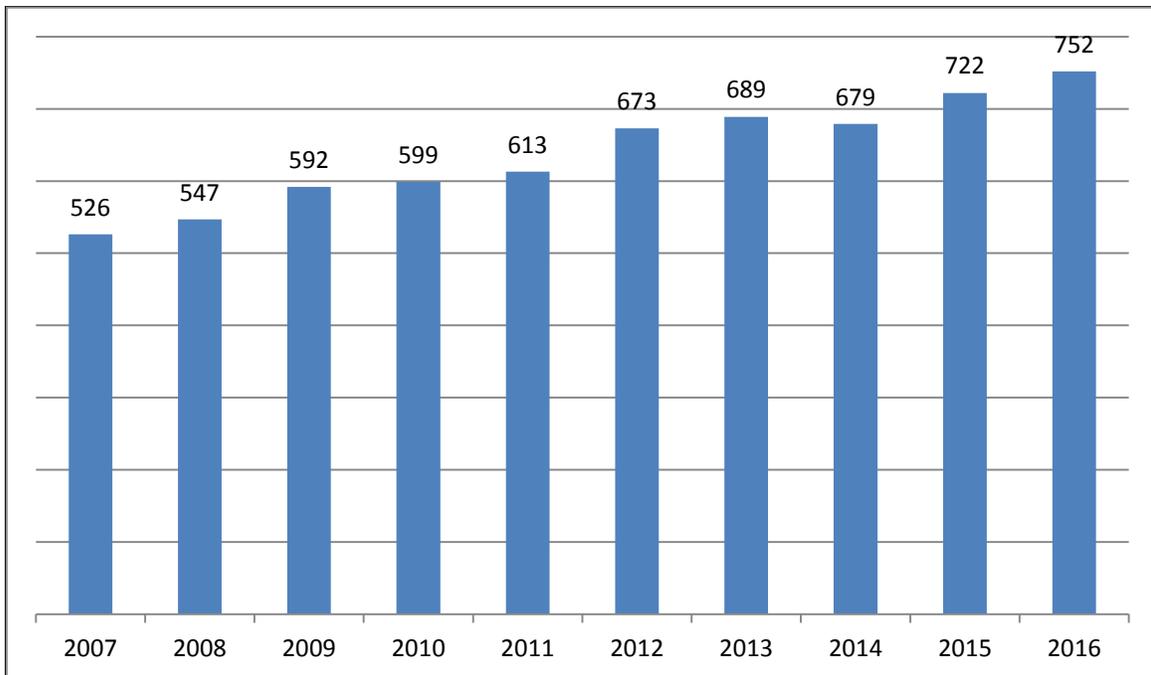
- Represent the interests of the law abiding citizens of Warren County in the different Courts that hold civil and criminal court proceedings in the County
- Handle trials, appeals, preliminary hearings, probation revocations, bond hearings, license revocations, etc.
- Work closely with all crime fighting agencies to ensure that the citizens of our community are safe and criminals are punished
- Each attorney must earn 12 hours of continuing legal education credit each year
- Provide criminal justice training to local and State law enforcement and provide instructors for the Criminal Justice Academy in Middletown
- Participate in legal training for local and school groups

PROJECTS:

- Look for ways to enhance skills and participate in "crime specific" training such as homicide investigation, sexual assault prosecution, DUI procedures, etc.

SERVICE LEVELS:

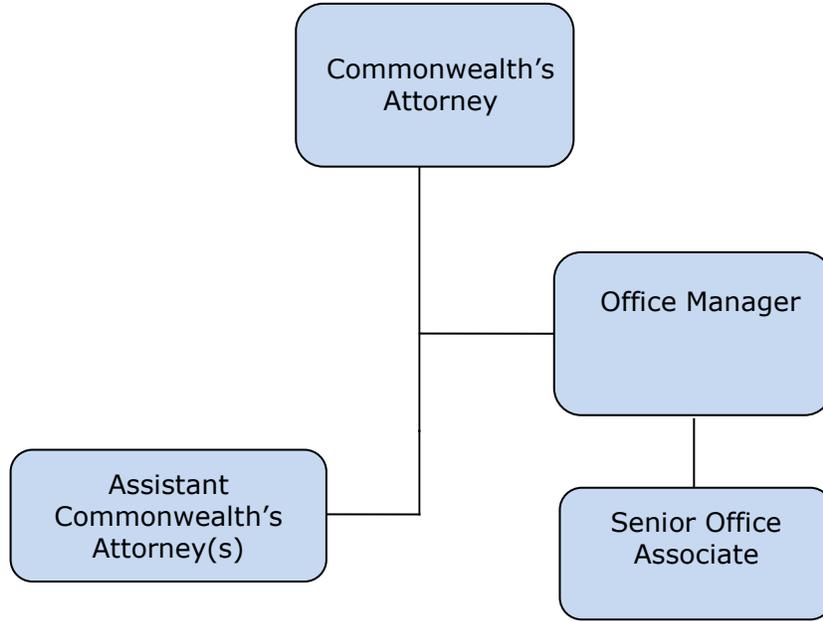
Circuit Court Cases Per Year



BUDGET SUMMARY:

	FY 2014-2015 ACTUAL	FY 2015-2016 ACTUAL	FY 2016-2017 ADOPTED BUDGET	FY 2017-2018 ADOPTED BUDGET	INCREASE (DECREASE) FY 2016-2017 TO FY 2017-2018	
					AMOUNT	%
COSTS:						
PERSONNEL	687,303	696,757	752,782	761,447	8,665	1.15%
OPERATING	14,252	16,122	20,600	22,598	1,998	9.70%
CAPITAL	7,663	9,555	2,000	1,500	(500)	-25.00%
TOTAL	\$709,218	\$722,434	\$775,382	\$785,545	\$10,163	1.31%
REVENUE:						
FEES	4,585	4,204	4,277	4,200	(77)	0.00%
STATE/FEDERAL	374,915	381,125	399,488	404,685	5,197	0.00%
LOCAL	329,718	337,105	371,617	376,660	5,043	1.36%
TOTAL	\$709,218	\$722,434	\$775,382	\$785,545	\$10,163	1.31%
FULL TIME POSITIONS	8	8	9	9	0	0.00%

Commonwealth's Attorney

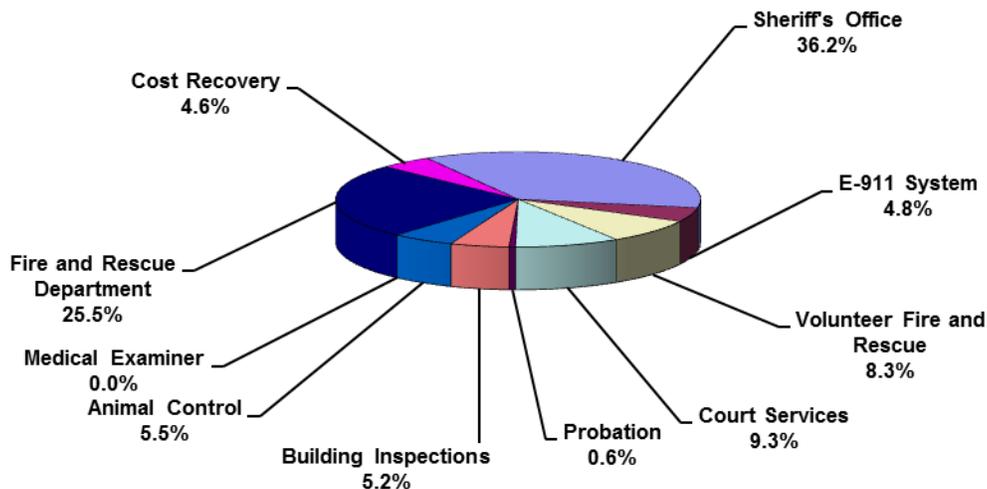




Warren County Public Safety Building

Public Safety

	FY 2015-2016 ACTUAL	FY 2016-2017 ADOPTED BUDGET	FY 2017-2018 ADOPTED BUDGET	INCREASE (DECREASE) FY 2016-2017 TO FY 2017-2018 AMOUNT	%
Sheriff's Office	4,174,863	4,126,624	4,135,900	9,276	0.22%
E-911 System	428,178	531,633	552,151	20,518	3.86%
Volunteer Fire and Rescue	947,558	943,210	947,774	4,564	0.48%
Court Services	956,240	1,039,129	1,057,228	18,099	1.74%
Probation	64,204	62,207	65,280	3,073	4.94%
Building Inspections	536,415	577,064	590,915	13,851	2.40%
Animal Control	577,694	633,118	634,118	1,000	0.16%
Medical Examiner	660	500	500	0	0.00%
Fire and Rescue Department	2,728,697	2,483,070	2,917,372	434,302	17.49%
Cost Recovery	313,593	500,100	527,449	27,349	5.47%
PUBLIC SAFETY	\$10,728,102	\$10,896,655	\$11,428,687	\$532,032	4.88%



Sheriff's Office

DEPARTMENT DESCRIPTION:

The Warren County Sheriff's Office is managed by an elected constitutional officer "Sheriff". The core function is to provide Public Safety and Law Enforcement Services for the citizens of Front Royal/Warren County.

The Sheriff's Office is comprised of eight divisions whose functions and responsibilities include, but not limited to:

- Administration. Responsible for all civil/criminal documents, personnel records, invoicing accounts payable, clerical duties, preparation and implementation of four budgets.
- Civil Process. Responsible for all civil/criminal records and service of court issued warrants and civil papers, courtroom security and DARE program.
- Court Holding. Responsible for detention court appearances of inmates; transportation of court ordered inmates, and Temporary Detention Order Transports.
- Communications. Responsible for dispatching all law enforcement, fire and rescue, emergency medical services, E911 center and maintains records/files.
- Investigations. Responsible for Criminal/Narcotic/Gang investigations, personnel background checks, evidence and maintains records/files.
- Animal Control. Responsible for all animal related complaints, enforcement of animal related ordinances in the Town of Front Royal and Warren County.
- Patrol. Responsible for routine patrol, special enforcement, school resources program, special operation units, answering all related complaints coming into the office from the community or other jurisdictions and overall public safety of the community.
- Courthouse Security. Responsible for security of the courthouse and courtrooms ensuring all courts run in an orderly manner and security checkpoint is staffed.

GOALS AND OBJECTIVES:

The following is a list of three of the major goals and objectives that the Warren County Sheriff's Office will strive to reach for 2017-2018.

Goal 1 Public Safety

The top priority for the Sheriff's Office is dedicated to provide and improve public safety for our community.

- Objective 1: To increase awareness through enforcement by conducting high visibility enforcement monitoring in pre-identified public areas of concern for safety.
- Objective 2: To increase awareness through education by providing awareness education presentations and classes to the community.
- Objective 3: To work and inform the media outlets about the issues that concerns the community and general public safety.

Goal 2 Accreditation

The Warren County Sheriff's Office is committed to improving and enhancing the professionalism of this office by maintaining our certification through Virginia Law Enforcement Professional Standards Commission.

- Objective 1: Review, change and implement policies and procedures as required by the policy review committee.
- Objective 2: Account for compliance of policy through documentation by maintaining an accreditation manager file of proofs.
- Objective 3: Schedule assessment of agency by setting timelines and performance outcomes to be reviewed by accreditation assessment teams to ensure compliance.

Goal 3 Career Development

The Warren County Sheriff's Office is devoted to enhancing retention and recruitment of high quality employees to better serve our community by developing a comprehensive career development program.

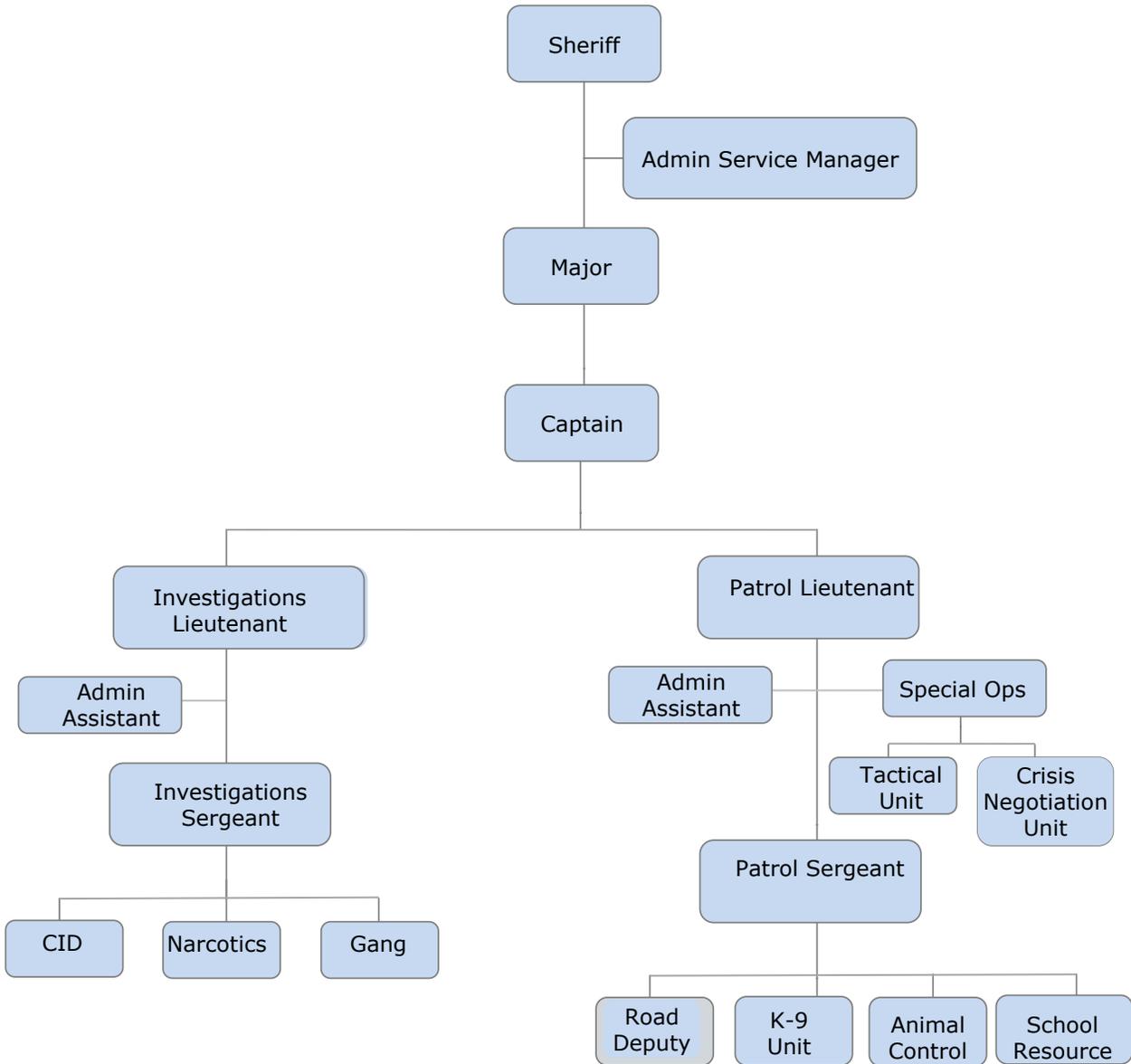
- Objective 1: The program helps employees to identify specific areas of professional interest, and matches areas of interest with departmental needs. By capitalizing on areas of their interest, it is easier to keep employees actively engaged and motivated.
- Objective 2: The program provides information and specified avenues for career advancement through education, advanced training, and professional development. The program also promotes community involvement by the employee through participation in special events and outreach programs.
- Objective 3: The program encourages further professional growth and development through formal acknowledgement of officers who have dedicated themselves to advance their professional abilities and leadership skills.

BUDGET SUMMARY:

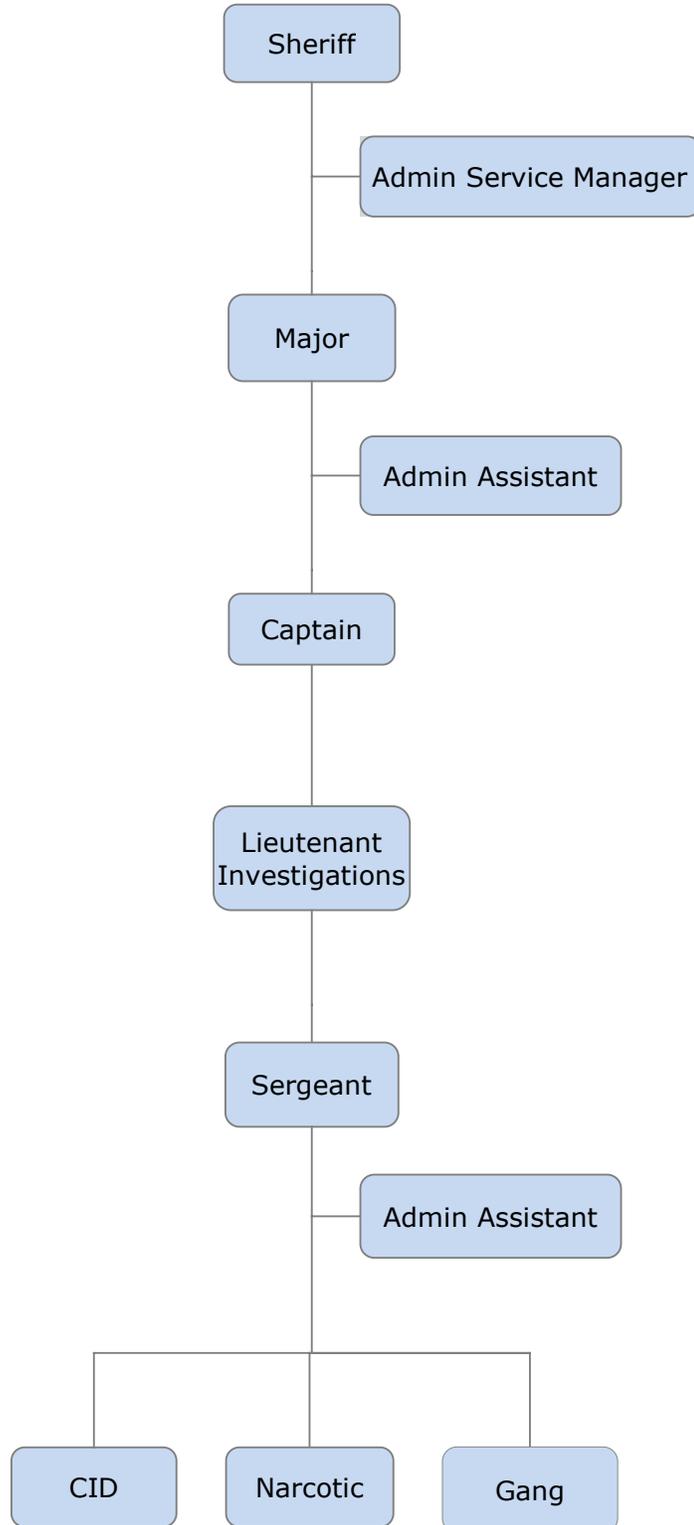
	FY 2014-2015 ACTUAL	FY 2015-2016 ACTUAL	FY 2016-2017 ADOPTED BUDGET	FY 2017-2018 ADOPTED BUDGET	INCREASE (DECREASE) FY 2016-2017 TO FY 2017-2018	
					AMOUNT	%
COSTS:						
PERSONNEL	3,490,541	3,532,358	3,456,798	3,487,099	30,301	0.88%
OPERATING	382,797	364,501	420,496	416,971	(3,525)	-0.84%
CAPITAL	<u>218,586</u>	<u>278,004</u>	<u>249,330</u>	<u>231,830</u>	<u>(17,500)</u>	<u>-7.02%</u>
TOTAL	\$4,091,924	\$4,174,863	\$4,126,624	\$4,135,900	\$9,276	0.22%
REVENUE:						
FEES	2,396	2,396	0	0	0	0.00%
STATE/FEDERAL	1,417,118	1,438,678	1,487,192	1,479,051	(8,141)	-0.55%
LOCAL	<u>2,672,410</u>	<u>2,733,789</u>	<u>2,639,432</u>	<u>2,656,849</u>	<u>17,417</u>	<u>0.66%</u>
TOTAL	\$4,091,924	\$4,174,863	\$4,126,624	\$4,135,900	\$9,276	0.22%
FULL TIME POSITIONS	54	53	53	54	1	1.89%

*State/Federal Revenues are an estimated proportionate share of total State/Federal revenues received for the operation of the Sheriff's Office.

Sheriff's Office Law Enforcement



Sheriff's Office Investigations



E-911 System

DEPARTMENT DESCRIPTION:

Responsible for dispatching all law enforcement, fire and rescue, emergency medical services, E911 center and maintains records/files.

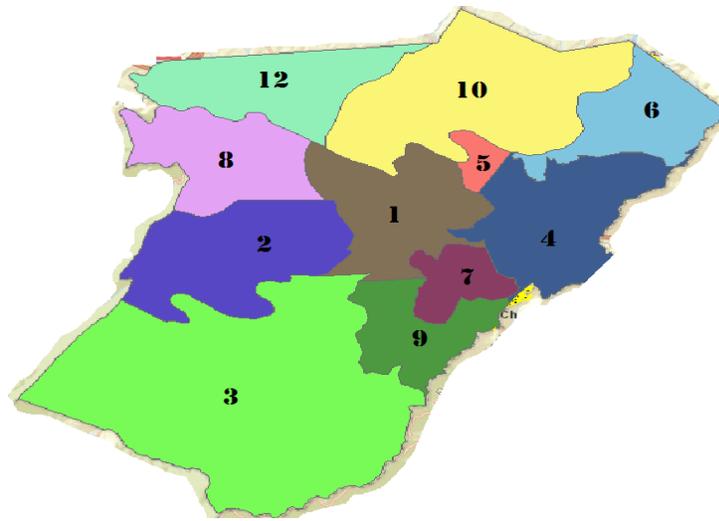
BUDGET SUMMARY:

	FY 2014-2015 ACTUAL	FY 2015-2016 ACTUAL	FY 2016-2017 ADOPTED BUDGET	FY 2017-2018 ADOPTED BUDGET	INCREASE (DECREASE) FY 2016-2017 TO FY 2017-2018	
					AMOUNT	%
COSTS:						
PERSONNEL	309,287	290,997	357,159	380,484	23,325	6.53%
OPERATING	117,407	118,666	146,784	143,977	(2,807)	-1.91%
CAPITAL	21,004	18,515	27,690	27,690	0	0.00%
TOTAL	\$447,698	\$428,178	\$531,633	\$552,151	\$20,518	3.86%
REVENUE:						
FEES	0	0	0	0	0	0.00%
STATE/FEDERAL	45,632	46,564	45,000	45,000	0	0.00%
LOCAL	402,066	381,614	486,633	507,151	20,518	4.22%
TOTAL	\$447,698	\$428,178	\$531,633	\$552,151	\$20,518	3.86%
FULL TIME POSITIONS	6	6	7	7	0	0.00%

Volunteer Fire and Rescue

DEPARTMENT DESCRIPTION:

The County of Warren provides funding to the eight volunteer fire departments: Front Royal VFC #1, Rivermont VFC #2, South Warren VFC #3, Linden VFC #4, Shenandoah Shores VFC #5, WCFR #6, Portsmouth VFC #8 and North Warren VFC #10, as well as two out-of-county mutual aid companies. This budget is approximately \$950,000. Each station provides fire protection to the residents of its service area. The County pays bills for five volunteer companies and the remaining three must provide an annual financial statement to the County as evidence of expenses incurred. Each volunteer department owns the fire and rescue station with the exception of Stations 6 and 10; these stations are owned by the County of Warren. The County currently owns eight ambulances, Water Rescue apparatus and equipment vehicles, and the 105' foot ladder truck at Station 10.



BUDGET SUMMARY:

	FY 2014-2015 ACTUAL	FY 2015-2016 ACTUAL	FY 2016-2017 ADOPTED BUDGET	FY 2017-2018 ADOPTED BUDGET	INCREASE (DECREASE) FY 2016-2017 TO FY 2017-2018	
					AMOUNT	%
COSTS:						
PERSONNEL	0	0	0	0	0	0.00%
OPERATING	883,633	947,558	943,210	947,774	4,564	0.48%
CAPITAL	0	0	0	0	0	0.00%
TOTAL	\$883,633	\$947,558	\$943,210	\$947,774	\$4,564	0.48%
REVENUE:						
FEES	35,750	35,750	35,750	35,750	0	0.00%
STATE/FEDERAL	77,914	80,168	59,505	59,505	0	0.00%
LOCAL	769,969	831,640	847,955	852,519	4,564	0.54%
TOTAL	\$883,633	\$947,558	\$943,210	\$947,774	\$4,564	0.48%
FULL TIME POSITIONS	0	0	0	0	0	0.00%

Court Services

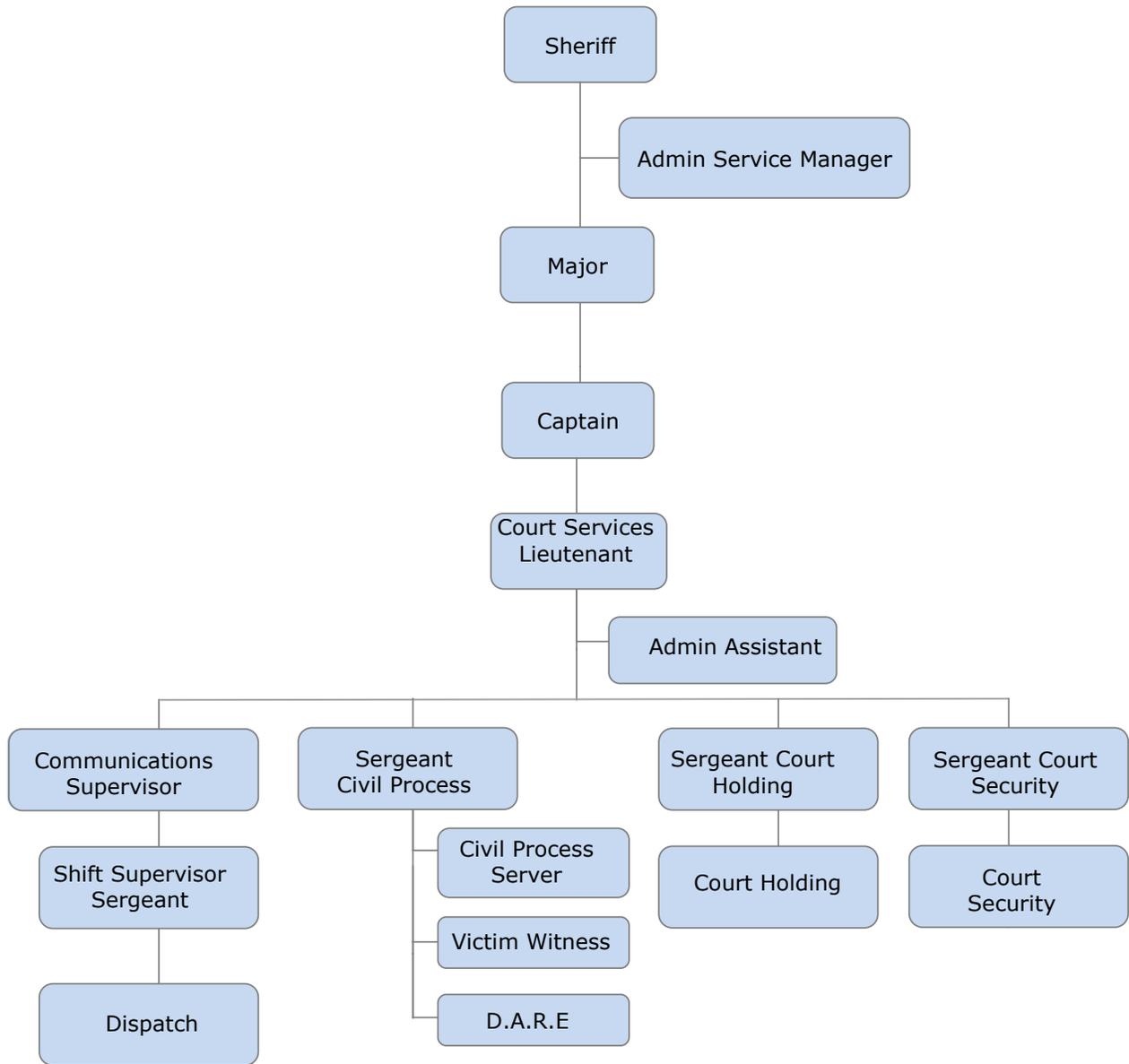
DEPARTMENT DESCRIPTION:

Civil Process is responsible for all civil/criminal records, service of court issued warrants and civil papers, courtroom security, and the DARE program. Court Holding is responsible for detention court appearances of inmates, transportation of court ordered inmates, and temporary detention order transports. Courthouse Security is responsible for security of the courthouse and courtrooms, ensuring all courts are run in an orderly manner, and security checkpoint is staffed.

BUDGET SUMMARY:

	FY 2014-2015 ACTUAL	FY 2015-2016 ACTUAL	FY 2016-2017 ADOPTED BUDGET	FY 2017-2018 ADOPTED BUDGET	INCREASE (DECREASE) FY 2016-2017 TO FY 2017-2018	
					AMOUNT	%
COSTS:						
PERSONNEL	659,389	908,598	972,984	996,039	23,055	2.37%
OPERATING	26,903	32,235	47,145	42,189	(4,956)	-10.51%
CAPITAL	19,382	15,407	19,000	19,000	0	0.00%
TOTAL	<u>\$705,674</u>	<u>\$956,240</u>	<u>\$1,039,129</u>	<u>\$1,057,228</u>	<u>\$18,099</u>	<u>1.74%</u>
REVENUE:						
FEES	24,362	1,240	0	0	0	0.00%
STATE/FEDERAL	240,887	247,067	391,152	319,715	(71,437)	-18.26%
LOCAL	440,425	707,933	647,977	737,513	89,536	13.82%
TOTAL	<u>\$705,674</u>	<u>\$956,240</u>	<u>\$1,039,129</u>	<u>\$1,057,228</u>	<u>\$18,099</u>	<u>1.74%</u>
FULL TIME POSITIONS	8	10	10	10	0	0.00%

Court Services



Juvenile Probation

DEPARTMENT DESCRIPTION:

The 26th District Court Services is part of Virginia's Department of Juvenile Justice and serves eight localities with six offices in Winchester, Berryville, Front Royal, Woodstock, Luray, and Harrisonburg.

The Mission Statement is "The Virginia Department of Juvenile Justice protects the public by preparing Court-involved youth to be successful citizens." The Vision Statement is "The Virginia Department of Juvenile Justice is committed to excellence in public safety by providing effective interventions that improve the lives of youth, strengthening both families and communities within the Commonwealth."

RESPONSIBILITIES:

INTAKE:

Intake services are provided during working hours by appointment for everyone and twenty four hours a day for law enforcement agencies that have taken a youth into custody and are requesting a detention order be issued. Some of the types of intake include: child custody, visitation, support, juvenile delinquency, adult protective orders, child abuse and neglect filed by child protective service workers, children in need of services and children in need of supervision. By law the intake officer (probation officer) has the authority to receive, review, and process complaints. The intake officer will decide whether probable cause exists to handle the case informally, file the petition and if the child is in custody, to release the child to their parent or issue a detention order.

INVESTIGATIONS AND REPORTS:

Social histories make up the majority of the reports that Court Services Unit personnel complete. These court-ordered investigations describe the social adjustment of the youth before the court and provide timely, relevant and accurate data. This information helps the court select the most appropriate services for the juvenile and the family.

PROBATION SUPERVISION:

One of the more frequently used dispositions for those juvenile adjudicated guilty of a delinquent charged is probation supervision. Virginia juvenile probation strives to achieve a "balanced approach." This approach focuses on the principles of community protection (public safety), accountability, and competency development. The probation officer will develop an individualized supervision plan for each probationer based on their risk assessment and other factors. A level of supervision will be developed for contacts with the youth and family.

PAROLE SUPERVISION:

Upon release from one of the Department's Juvenile Correctional Centers, offenders are provided parole services to assist in the transition back to the community. Parole officers are assigned to offenders to provide case management services, broker appropriate transitional services, and monitor the offender's adjustment to the community. The parolee may receive family and individual counseling, referral to other community services, vocational services or specialized education services. An individualized supervision plan and level of supervision will be developed for the parolee.

BUDGET SUMMARY:

	FY 2014-2015 ACTUAL	FY 2015-2016 ACTUAL	FY 2016-2017 ADOPTED BUDGET	FY 2017-2018 ADOPTED BUDGET	INCREASE (DECREASE) FY 2016-2017 TO FY 2017-2018	
					AMOUNT	%
COSTS:						
PERSONNEL	40,353	60,405	58,707	61,780	3,073	5.23%
OPERATING	6,227	3,799	3,500	3,500	0	0.00%
CAPITAL	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00%</u>
TOTAL	\$46,580	\$64,204	\$62,207	\$65,280	\$3,073	4.94%
REVENUE:						
FEES	0	0	0	0	0	0.00%
STATE/FEDERAL	35,515	36,630	35,000	35,000	0	0.00%
LOCAL	<u>11,065</u>	<u>27,574</u>	<u>27,207</u>	<u>30,280</u>	<u>3,073</u>	<u>11.29%</u>
TOTAL	\$46,580	\$64,204	\$62,207	\$65,280	\$3,073	4.94%
FULL TIME POSITIONS	1	1	1	1	0	0.00%

Building Inspections

DEPARTMENT DESCRIPTION:

The Warren County Building Inspections Department is the enforcement authority for the State of Virginia's Uniform Statewide Building Code and the Virginia Erosion and Sediment Control Handbook, having jurisdiction for all of Warren County including the Town of Front Royal as authorized under Virginia State Statute 36-105 and 10.1-562 in conjunction with Chapter 82 and 150 of the Warren County Code.

The Department protects the health, life and safety of all Warren County residents as it pertains to new construction, alterations and rehabilitation. The department ensures that buildings and structures are permitted to be constructed according to the Virginia Uniform Statewide Building Code, which is part of the Code of Virginia, and its recognized standards for health, safety, energy conservation, and water conservation while also meeting the State mandated erosion and sediment control.

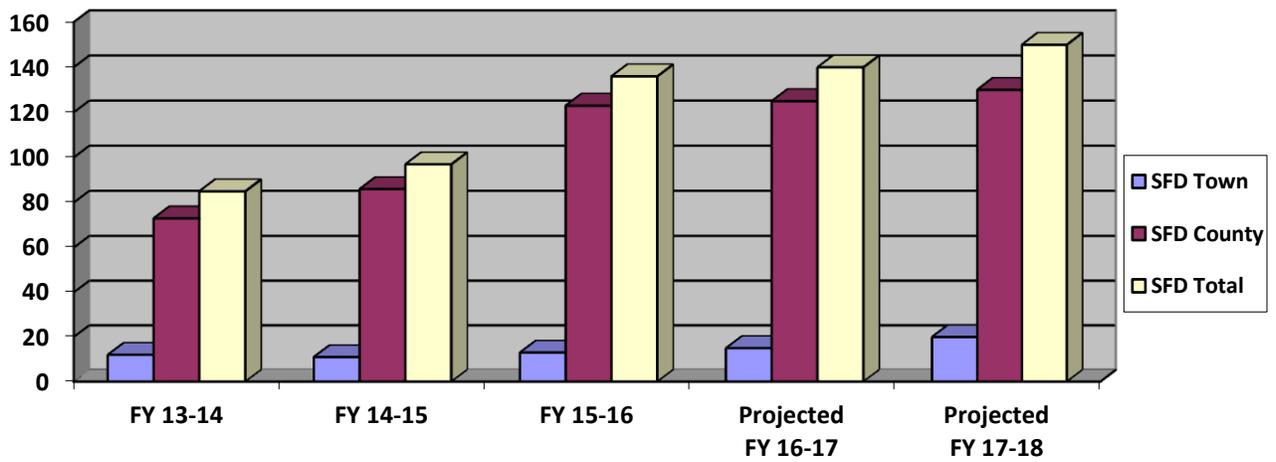
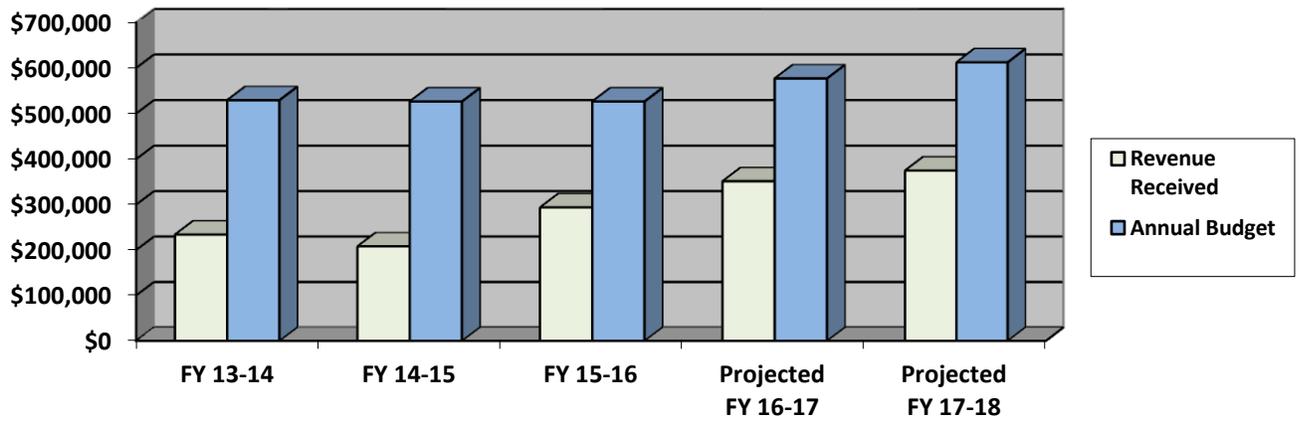
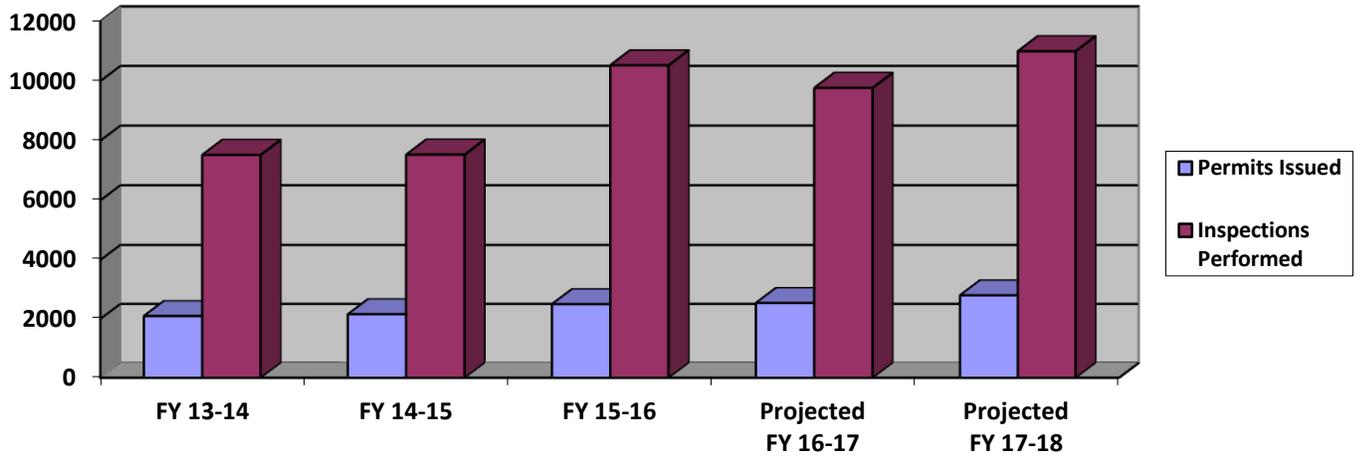
RESPONSIBILITIES:

- Ensure that buildings and structures are permitted to be constructed according to Virginia Uniform Statewide Building Codes at the least possible cost.
- Obtain and maintain required staff certifications mandated by State Certification Program.
- Attend State and Regional Code related organization meetings to achieve better interpretive understanding of current regulations and to influence future Code changes.
- Provide timely, efficient and courteous service to the public.

GOALS AND OBJECTIVES:

- Have each of our current Inspectors certified by the State for Residential Combination inspections.
- Have current Inspectors certified by the State for Commercial inspections.
- Have current Inspectors and Permit Technicians meet the mandated Continuing Education Requirements set by State.
- Have all Permit Technicians certified.
- Provide Code training and instructional seminars to the public.
- Continue to close old permits that have not received the required inspections or final inspection and have not complied with notices. This continues to be accomplished as new permits are applied for at the same location.
- Attend State and Code related organization meetings to achieve better interpretive understanding of current regulations and to influence future Code changes.
- Continue to be active in the Code Development process at the State and National levels.

SERVICE MEASURES:



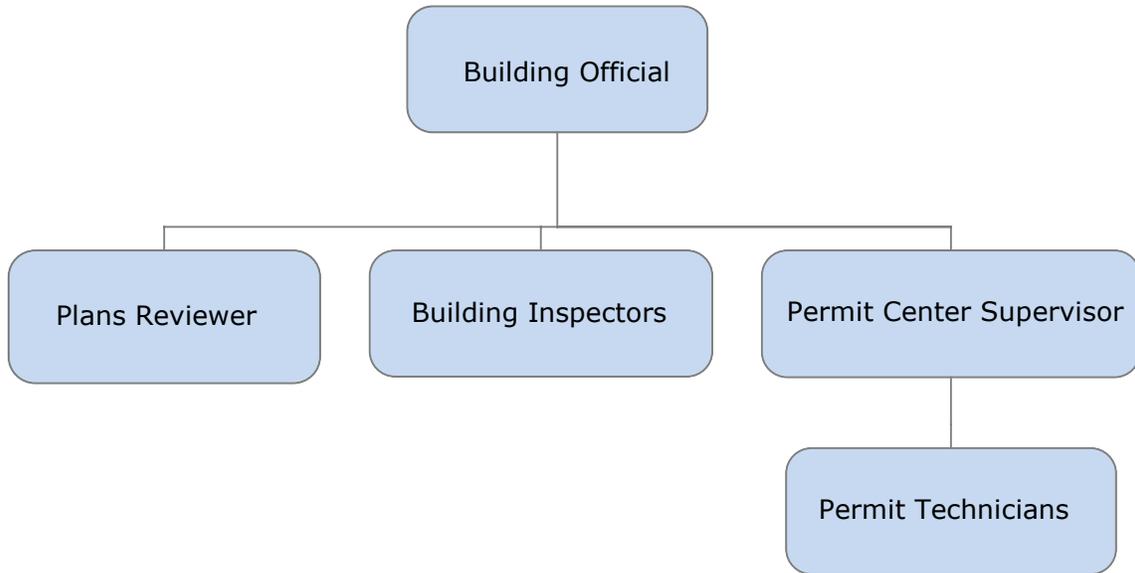
SERVICE VOLUME	FY 2013-2014	FY 2014-2015	FY 2015-2016	Projected FY 2016-2017
Building Permit Plan Reviews	728	800	825	830
Building Permits Issued	2,097	2,158	2,300	2,400
Building Permit Inspections	7,521 [Ⓣ]	7,533 [Ⓣ]	7,700	10,500
Erosion & Sediment Control Plan Reviews	12	21	30	35

[Ⓣ] Inspection levels do not indicate multiple daily inspections performed at the Dominion Power Plant due to the limitations of our current software to properly display. Inspections started at the site in April 2012 and then full-time on site in July 2012.

BUDGET SUMMARY:

	FY 2014-2015 ACTUAL	FY 2015-2016 ACTUAL	FY 2016-2017 ADOPTED BUDGET	FY 2017-2018 ADOPTED BUDGET	INCREASE (DECREASE) FY 2016-2017 TO FY 2017-2018	
					AMOUNT	%
COSTS:						
PERSONNEL	384,577	414,057	456,926	481,477	24,551	5.37%
OPERATING	127,377	101,585	106,638	98,938	(7,700)	-7.22%
CAPITAL	14,640	20,773	13,500	10,500	(3,000)	-22.22%
TOTAL	\$526,594	\$536,415	\$577,064	\$590,915	\$13,851	2.40%
REVENUE:						
FEES	199,267	271,086	275,000	325,000	50,000	18.18%
STATE/FEDERAL	0	0	0	0	0	0.00%
LOCAL	327,327	265,329	302,064	265,915	(36,149)	-11.97%
TOTAL	\$526,594	\$536,415	\$577,064	\$590,915	\$13,851	2.40%
FULL TIME POSITIONS	6	6	7	7	0	0.00%

Building Inspections



Animal Control

DEPARTMENT DESCRIPTION:

Animal Control is responsible for responding to all animal related complaints and enforcing animal related ordinances in the Town of Front Royal and Warren County.

BUDGET SUMMARY:

	FY 2014-2015 ACTUAL	FY 2015-2016 ACTUAL	FY 2016-2017 ADOPTED BUDGET	FY 2017-2018 ADOPTED BUDGET	INCREASE (DECREASE) FY 2016-2017 TO FY 2017-2018	
					AMOUNT	%
COSTS:						
PERSONNEL	246,526	234,895	257,322	260,015	2,693	1.05%
OPERATING	301,760	317,135	348,426	353,449	5,023	1.44%
CAPITAL	16,307	25,664	27,370	20,654	(6,716)	-24.54%
TOTAL	\$564,593	\$577,694	\$633,118	\$634,118	\$1,000	0.16%
REVENUE:						
FEES	43,962	42,828	47,500	45,000	(2,500)	-5.26%
STATE/FEDERAL	0	0	0	0	0	0.00%
LOCAL	520,631	534,866	585,618	589,118	3,500	0.60%
TOTAL	\$564,593	\$577,694	\$633,118	\$634,118	\$1,000	0.16%
FULL TIME POSITIONS	4	4	4	4	0	0.00%

Medical Examiner

DEPARTMENT DESCRIPTION:

Upon being notified of a death, the medical examiner shall take charge of the dead body, make an investigation into the cause and manner of death, reduce his/her findings to writing, and promptly make a full report to the Chief Medical Examiner. For each investigation, including the making of required reports, the medical examiner shall receive a fee within the limitations of appropriations for the purpose. The fee is paid by the Commonwealth of Virginia if the deceased is not a legal resident of the county or city in which the death occurred. If the deceased is a legal resident of the County, the County is responsible for up to \$20 of the fee.

BUDGET SUMMARY:

	FY 2014-2015 ACTUAL	FY 2015-2016 ACTUAL	FY 2016-2017 ADOPTED BUDGET	FY 2017-2018 ADOPTED BUDGET	INCREASE (DECREASE) FY 2016-2017 TO FY 2017-2018	
					AMOUNT	%
COSTS:						
PERSONNEL	0	0	0	0	0	0.00%
OPERATING	600	660	500	500	0	0.00%
CAPITAL	0	0	0	0	0	0.00%
TOTAL	\$600	\$660	\$500	\$500	\$0	0.00%
REVENUE:						
FEES	0	0	0	0	0	0.00%
STATE/FEDERAL	0	0	0	0	0	0.00%
LOCAL	600	660	500	500	0	0.00%
TOTAL	\$600	\$660	\$500	\$500	\$0	0.00%
FULL TIME POSITIONS	0	0	0	0	0	0.00%

Fire and Rescue Department

DEPARTMENT DESCRIPTION:

The Warren County Department of Fire and Rescue Services is the administrative/managing department and operational management for the County emergency response and emergency management functions. It is a combination County Department consisting of eight stations and two out-of-county mutual aid stations with approximately seventy active/responding volunteers. The Department supplements the volunteers with twenty four career staff from two stations, five days/nights a week, and four stations 24/7, assisted by an Administrative staff of five.

RESPONSIBILITIES:

- Oversight and operational control over nine fire and rescue stations, Special Operations Team, County Emergency Management Team, including the CERT Team, and Fire Marshal's Office
- Respond to emergency calls including those which require emergency medical service
- Manage a Cost Recovery program which generates additional funding for the Department and is used for operating costs, additional staffing costs, apparatus, etc.
- Provide training and continuing education training programs to maintain required certifications for career and volunteer responders
- Test and hire new firefighters

FIRE DEPARTMENT:

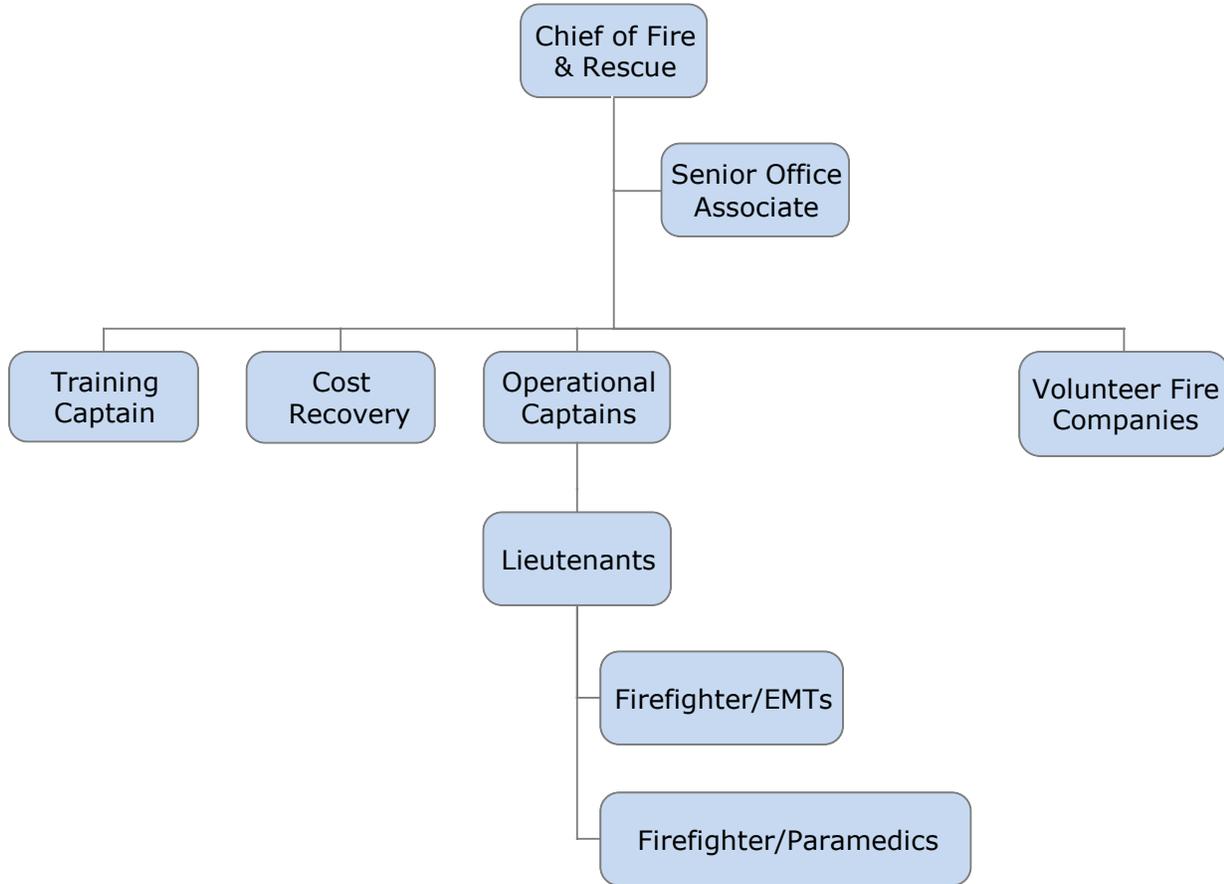
- 24 full-time career responders, 6 office staff, 22 part-time career responders, 70 active volunteer responders
- Eight fire and rescue stations in County with two out-of-county aid responders, two truck companies, one heavy rescue company, four boats, and one air utility



BUDGET SUMMARY:

	FY 2014-2015 ACTUAL	FY 2015-2016 ACTUAL	FY 2016-2017 ADOPTED BUDGET	FY 2017-2018 ADOPTED BUDGET	INCREASE (DECREASE) FY 2016-2017 TO FY 2017-2018	
					AMOUNT	%
COSTS:						
PERSONNEL	2,186,894	2,349,557	2,246,196	2,700,706	454,510	20.23%
OPERATING	293,583	225,258	181,374	184,966	3,592	1.98%
CAPITAL	33,181	153,882	55,500	31,700	(23,800)	-42.88%
TOTAL	\$2,513,658	\$2,728,697	\$2,483,070	\$2,917,372	\$434,302	17.49%
REVENUE:						
FEES	373,313	373,313	274,950	274,950	0	0.00%
STATE/FEDERAL	35,005	36,017	26,828	26,828	0	0.00%
LOCAL	2,105,340	2,319,367	2,181,292	2,615,594	434,302	19.91%
TOTAL	\$2,513,658	\$2,728,697	\$2,483,070	\$2,917,372	\$434,302	17.49%
FULL TIME POSITIONS	28	29	29	29	0	6.90%

Fire and Rescue Department



Cost Recovery

DEPARTMENT DESCRIPTION:

The Cost Recovery Program budget is managed by the Fire Chief. The income side is funds made available by billing patient insurance companies for ambulance transport to the local hospital. These funds are used on the expense side to reimburse stations for expenses associated with the emergency medical services program in the Department such as fuel for apparatus, medical supplies not provided by Emergency Room, maintenance of equipment, reimbursement for insurance, etc.

In fiscal year 2013, the Fire and Rescue Department put in place a Capital Improvement Program that allows for funds to be made available for the purchase of County specific type of ambulance in priority as adopted by the Fire Chief's Advisory Committee. In 2012 and 2013, the Department was able to purchase three brand new ambulances (Stations 2, 10 and 1) as well as make annual payments on a new 105' Smeal Quint ladder truck at Station 10. In 2015-2016, the Department purchased a 2016 ambulance for Station 6.



BUDGET SUMMARY:

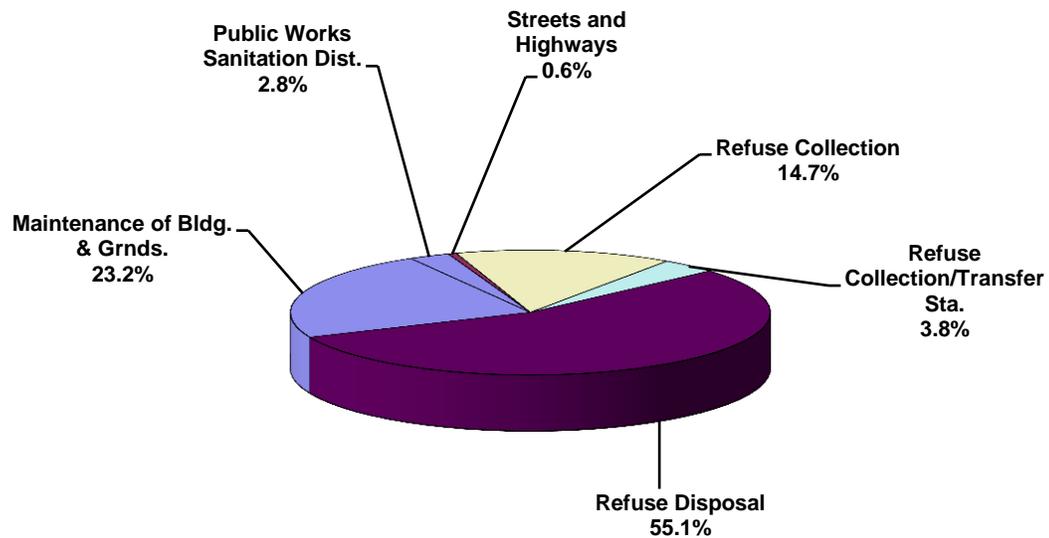
	FY 2014-2015 ACTUAL	FY 2015-2016 ACTUAL	FY 2016-2017 ADOPTED BUDGET	FY 2017-2018 ADOPTED BUDGET	INCREASE (DECREASE) FY 2016-2017 TO FY 2017-2018	
					AMOUNT	%
COSTS:						
PERSONNEL	0	0	0	0	0	0.00%
OPERATING	293,478	211,131	347,600	374,949	27,349	7.87%
CAPITAL	58,945	102,462	152,500	152,500	0	0.00%
TOTAL	\$352,423	\$313,593	\$500,100	\$527,449	\$27,349	5.47%
REVENUE:						
FEES	352,423	313,593	500,100	527,449	27,349	5.47%
STATE/FEDERAL	0	0	0	0	0	0.00%
LOCAL	0	0	0	0	0	0.00%
TOTAL	\$352,423	\$313,593	\$500,100	\$527,449	\$27,349	5.47%
FULL TIME POSITIONS	0	0	0	0	0	0.00%



Linden Public Convenience Site

Public Works

	FY 2015-2016 ACTUAL	FY 2016-2017 ADOPTED BUDGET	FY 2017-2018 ADOPTED BUDGET	INCREASE (DECREASE) FY 2016-2017 TO FY 2017-2018	
				AMOUNT	%
Public Works/Sanitary Districts	0	0	128,575	0	0.00%
Streets and Highways	16,149	26,000	26,000	0	0.00%
Refuse Collection	633,300	648,855	681,987	33,132	5.11%
Refuse Collection/Transfer Sta.	178,631	172,205	175,865	3,660	2.13%
Refuse Disposal	2,097,194	2,455,238	2,561,436	106,198	4.33%
Maintenance of Bldg. & Grnds.	900,984	956,222	1,078,673	122,451	12.81%
PUBLIC WORKS	\$3,826,258	\$4,258,520	\$4,652,536	\$265,441	6.23%



Public Works/Sanitary Districts

DEPARTMENT DESCRIPTION:

Public Works Department provides oversight for all Public Works related functions such as solid waste, streets and highways (signs), and the County's expanding operations with several sanitary districts.

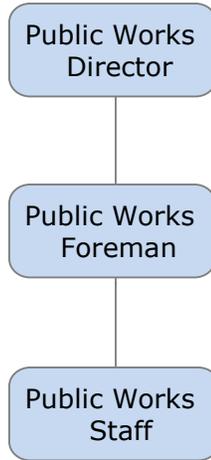
RESPONSIBILITIES:

- Solid Waste collection, disposal, and recycling programs
- E-911 Signage program
- Sanitary District Programs
- Budgeting
- Human Resource Management

BUDGET SUMMARY:

	FY 2014-2015 ACTUAL	FY 2015-2016 ACTUAL	FY 2016-2017 ADOPTED BUDGET	FY 2017-2018 ADOPTED BUDGET	INCREASE (DECREASE) FY 2016-2017 TO FY 2017-2018	
					AMOUNT	%
COSTS:						
PERSONNEL	0	0	0	56,204	56,204	0.00%
OPERATING	0	0	0	23,704	23,704	0.00%
CAPITAL	0	0	0	48,667	48,667	0.00%
TOTAL	\$0	\$0	\$0	\$128,575	\$128,575	0.00%
REVENUE:						
FEES	0	0	0	98,503	98,503	0.00%
STATE/FEDERAL	0	0	0	0	0	0.00%
LOCAL	0	0	0	30,072	30,072	0.00%
TOTAL	\$0	\$0	\$0	\$128,575	\$128,575	0.00%
FULL TIME POSITIONS	0	0	0	1	1	0.00%

Public Works/Sanitary Districts



Streets and Highways

DEPARTMENT DESCRIPTION:

As part of the Public Works Department, road sign installation and maintenance serves the entire County for new road sign designation as well as replacement of current road signs that may be damaged due to accidents and road construction or replacement due to vandalism. Approximately 500-750 road signs are replaced each year.

RESPONSIBILITIES:

- Replace missing road signs within two to three weeks of ordering. Sign production varies from one to three weeks depending on their production schedule.
- Update and replace older signs that may not meet current safety considerations.
- Install signs for new roads or modifications made to existing roads.
- Investigate any signage complaints or concerns and follow up with appropriate action.

BUDGET SUMMARY:

	FY 2014-2015 ACTUAL	FY 2015-2016 ACTUAL	FY 2016-2017 ADOPTED BUDGET	FY 2017-2016 ADOPTED BUDGET	INCREASE (DECREASE) FY 2016-2017 TO FY 2017-2018	
					AMOUNT	%
COSTS:						
PERSONNEL	1,278	2,882	6,000	6,000	0	0.00%
OPERATING	18,215	13,267	20,000	20,000	0	0.00%
CAPITAL	0	0	0	0	0	0.00%
TOTAL	\$19,493	\$16,149	\$26,000	\$26,000	\$0	0.00%
REVENUE:						
FEES	0	0	0	0	0	0.00%
STATE/FEDERAL	0	0	0	0	0	0.00%
LOCAL	19,493	16,149	26,000	26,000	0	0.00%
TOTAL	\$19,493	\$16,149	\$26,000	\$26,000	\$0	0.00%
FULL TIME POSITIONS	0	0	0	0	0	0.00%

Refuse Collection

DEPARTMENT DESCRIPTION:

Warren County operates five (5) convenience sites throughout the County. Solid waste deposited at these convenience sites is transported to the Transfer Station for final disposal to a landfill outside of Warren County. Collection staff monitors County/Town current windshield decals and assists residents in need. Staff monitors and separates materials for recycling. Warren County has one of the most aggressive recycling programs and highest collection rates in the region. Staff assists all visitors at the convenience sites, offering help to the elderly and those citizens who request help. Sites are kept clean and neat with a very strong emphasis on maintaining a safe, hazard-free environment.

RESPONSIBILITIES:

- Assist all visitors at convenience sites
- Keep sites clean and neat
- Maintain a safe and hazard-free environment
- Offer recycling program

PROJECTS:

- Find larger sites that can accommodate two independent compactors to improve the overall performance of solid waste collection and to provide safer access and egress for increased flow of traffic and increased interest in recycling.

BUDGET SUMMARY:

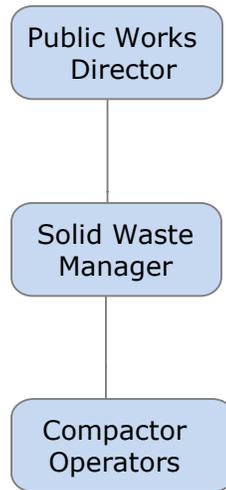
REFUSE COLLECTION-CONVENIENCE SITES

	FY 2014-2015 <u>ACTUAL</u>	FY 2015-2016 <u>ACTUAL</u>	FY 2016-2017 ADOPTED <u>BUDGET</u>	FY 2017-2018 ADOPTED <u>BUDGET</u>	INCREASE (DECREASE) FY 2016-2017 TO FY 2017-2018	
					<u>AMOUNT</u>	<u>%</u>
COSTS:						
PERSONNEL	176,260	174,742	195,215	200,274	5,059	2.59%
OPERATING	430,816	447,241	442,240	463,740	21,500	4.86%
CAPITAL	<u>83,347</u>	<u>11,317</u>	<u>11,400</u>	<u>17,973</u>	<u>6,573</u>	<u>57.66%</u>
TOTAL	\$690,423	\$633,300	\$648,855	\$681,987	\$33,132	5.11%
REVENUE:						
FEES	0	0	0	0	0	0.00%
STATE/FEDERAL	0	0	0	0	0	0.00%
LOCAL	<u>690,423</u>	<u>633,300</u>	<u>648,855</u>	<u>681,987</u>	<u>33,132</u>	<u>5.11%</u>
TOTAL	\$690,423	\$633,300	\$648,855	\$681,987	\$33,132	5.11%
FULL TIME POSITIONS	0	0	0	0	0	0.00%

**BUDGET SUMMARY:
REFUSE COLLECTION-TRANSFER STATION**

	FY 2014-2015 ACTUAL	FY 2015-2016 ACTUAL	FY 2016-2017 ADOPTED BUDGET	FY 2017-2018 ADOPTED BUDGET	INCREASE (DECREASE) FY 2016-2017 TO FY 2017-2018	
					AMOUNT	%
COSTS:						
PERSONNEL	83,376	78,910	97,955	100,499	2,544	2.60%
OPERATING	67,701	99,721	74,250	75,366	1,116	1.50%
CAPITAL	0	0	0	0	0	0.00%
TOTAL	\$151,077	\$178,631	\$172,205	\$175,865	\$3,660	2.13%
REVENUE:						
FEES	0	0	0	0	0	0.00%
STATE/FEDERAL	0	0	0	0	0	0.00%
LOCAL	151,077	178,631	172,205	175,865	3,660	2.13%
TOTAL	\$151,077	\$178,631	\$172,205	\$175,865	\$3,660	2.13%
FULL TIME POSITIONS	0	0	0	0	0	0.00%

Refuse Collection



Refuse Disposal

DEPARTMENT DESCRIPTION:

The Refuse Disposal budget focuses on the daily activities of the Warren County Transfer Station located in Bentonville. Waste is received from the Town of Front Royal, the County's five (5) public convenience locations, and commercial businesses in Warren County. Warren County ships and deposits approximately 32,000 tons of solid waste per year to a landfill in Page County.

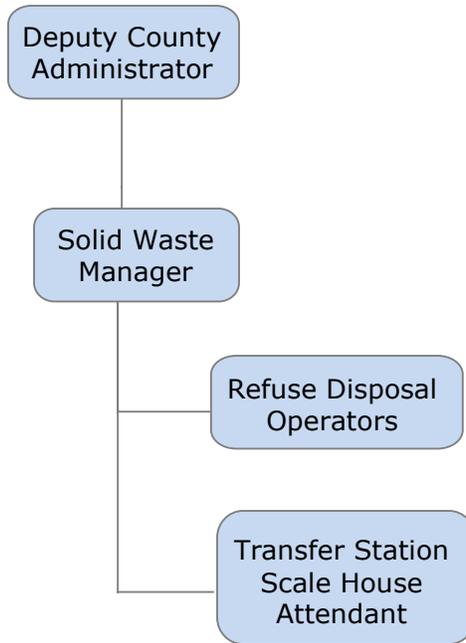
RESPONSIBILITIES:

- Maintain certification of all staff through the Virginia Department of Environmental Quality (DEQ)
- Maintain Public Weighmaster Certification for all staff through the Virginia Department of Agriculture & Consumer Services (VDACS)
- Provide for County-wide waste collection
- Recycle all metals
- Re-compacting waste in transfer trailers for shipment to the landfill
- Grinding of brush and stumps for sale as mulch
- White good collection; Freon extraction and recycling of all metals
- Paint, oil, and antifreeze collection and disposal
- Monitoring and maintenance of the Warren County Closed Landfill
- Coordination with trucking vendors
- Compliance monitoring and inspections of incoming waste

BUDGET SUMMARY:

	FY 2014-2015 ACTUAL	FY 2015-2016 ACTUAL	FY 2016-2017 ADOPTED BUDGET	FY 2017-2018 ADOPTED BUDGET	INCREASE (DECREASE) FY 2016-2017 TO FY 2017-2018	
					AMOUNT	%
COSTS:						
PERSONNEL	259,405	285,211	334,349	348,275	13,926	4.17%
OPERATING	1,636,664	1,757,363	1,889,600	1,906,661	17,061	0.90%
CAPITAL	256,988	54,620	231,289	306,500	75,211	32.52%
TOTAL	\$2,153,057	\$2,097,194	\$2,455,238	\$2,561,436	\$106,198	4.33%
REVENUE:						
FEES	978,639	1,008,111	1,100,000	1,125,000	25,000	2.27%
STATE/FEDERAL	0		0	0	0	0.00%
LOCAL	1,174,418	1,089,083	1,355,238	1,436,436	81,198	5.99%
TOTAL	\$2,153,057	\$2,097,194	\$2,455,238	\$2,561,436	\$106,198	4.33%
FULL TIME POSITIONS	4	5	5	5	0	0.00%

Refuse Disposal



Maintenance of Buildings and Grounds

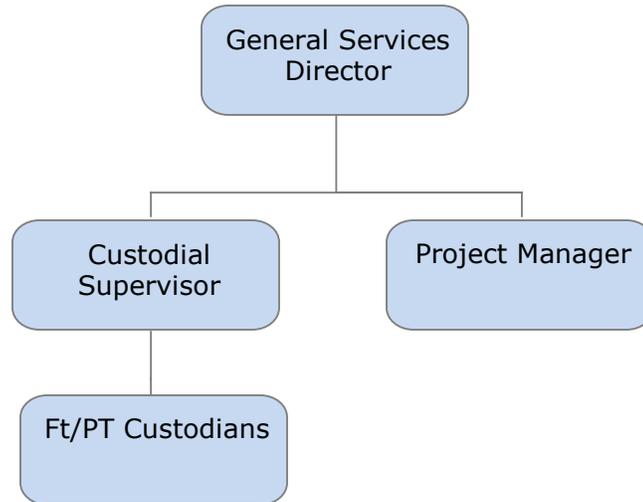
DEPARTMENT DESCRIPTION:

The County maintains all County-owned buildings and grounds with the goal of keeping all areas safe and hazard-free for employees, citizens, and users. It provides staffed full-time janitorial services for the Courthouse, Public Safety Building and other facilities. This budget covers annual County-wide costs such as fuel (propane), electric, water, sewer, trash collection, fire and liability insurance coverage, pest control, HVAC services, fire/life safety services, and security monitoring. It covers any necessary repairs and maintenance of County owned facilities.

BUDGET SUMMARY:

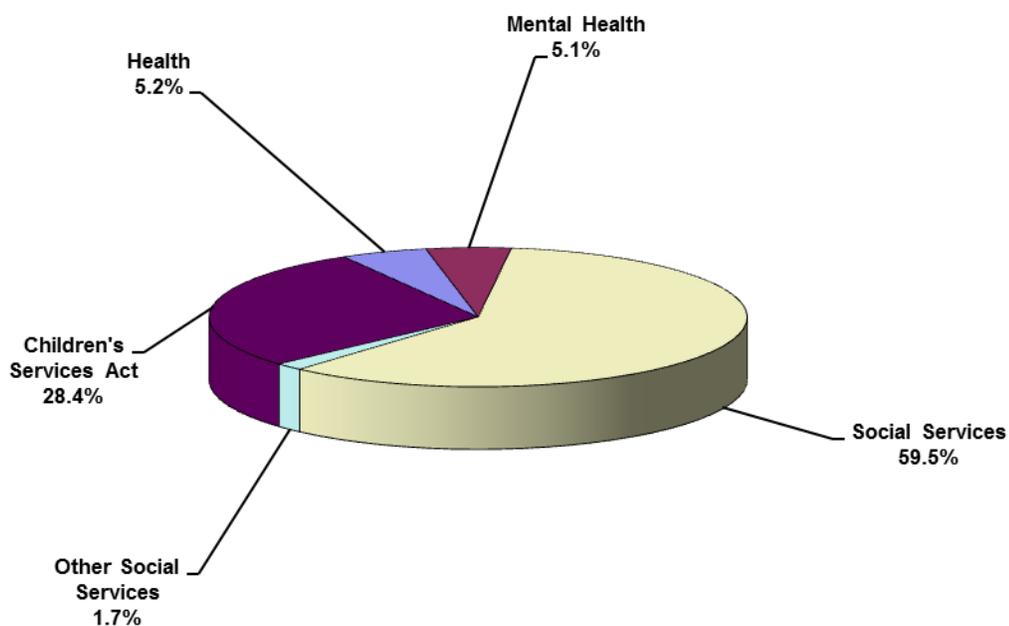
	FY 2014-2015 ACTUAL	FY 2015-2016 ACTUAL	FY 2016-2017 ADOPTED BUDGET	FY 2017-2018 ADOPTED BUDGET	INCREASE (DECREASE) FY 2016-2017 TO FY 2017-2018	
					AMOUNT	%
COSTS:						
PERSONNEL	255,389	253,083	289,522	287,944	(1,578)	-0.55%
OPERATING	576,168	646,247	617,700	657,729	40,029	6.48%
CAPITAL	16,520	1,654	49,000	133,000	84,000	171.43%
TOTAL	\$848,077	\$900,984	\$956,222	\$1,078,673	\$122,451	12.81%
REVENUE:						
FEES	20,499	19,045	25,000	25,000	0	0.00%
STATE/FEDERAL	0	0	0	0	0	0.00%
LOCAL	827,578	881,939	931,222	1,053,673	122,451	13.15%
TOTAL	\$848,077	\$900,984	\$956,222	\$1,078,673	\$122,451	12.81%
FULL TIME POSITIONS	5	5	6	6	0	0.00%

Maintenance of Buildings and Grounds



Health and Welfare

	FY 2015-2016 ACTUAL	FY 2016-2017 ADOPTED BUDGET	FY 2017-2018 ADOPTED BUDGET	INCREASE (DECREASE) FY 2016-2017 TO FY2017- 2018	
				AMOUNT	%
Health	333,867	337,935	342,809	4,874	1.44%
Mental Health	307,600	321,355	335,798	14,443	4.49%
Social Services	3,791,359	3,995,978	3,918,135	(77,843)	-1.95%
Other Social Services	116,512	116,512	112,489	(4,023)	-3.45%
Children's Services Act	1,580,021	1,879,841	1,872,177	(7,664)	-0.41%
HEALTH AND WELFARE	\$6,129,359	\$6,651,621	\$6,581,408	\$(70,213)	-1.06%



Health

DEPARTMENT DESCRIPTION:

The budget under the section titled “Health” includes local funding for the Warren County Health Department and the Warren Coalition.

BUDGET SUMMARY:

	FY 2014-2015 ACTUAL	FY 2015-2016 ACTUAL	FY 2016-2017 ADOPTED BUDGET	FY 2017-2018 ADOPTED BUDGET	INCREASE (DECREASE) FY 2016-2017 TO FY 2017-2018	
					AMOUNT	%
COSTS:						
PERSONNEL	0	0	0	0	0	0.00%
OPERATING	314,748	333,867	337,935	342,809	4,874	1.44%
CAPITAL	0	0	0	0	0	0.00%
TOTAL	\$314,748	\$333,867	\$337,935	\$342,809	\$4,874	1.44%
REVENUE:						
FEES	0	0	0	0	0	0.00%
STATE/FEDERAL	0	0	0	0	0	0.00%
LOCAL	314,748	333,867	337,935	342,809	4,874	1.44%
TOTAL	\$314,748	\$333,867	\$337,935	\$342,809	\$4,874	1.44%
FULL TIME POSITIONS	0	0	0	0	0	0.00%

Mental Health and Disability

DEPARTMENT DESCRIPTION:

The budget for Mental Health and Disability includes local funding for The ARC of Warren, Inc., Northwestern Community Services Board, and Blue Ridge Opportunities.

BUDGET SUMMARY:

	FY 2014-2015 ACTUAL	FY 2015-2016 ACTUAL	FY 2016-2017 ADOPTED BUDGET	FY 2017-2018 ADOPTED BUDGET	INCREASE (DECREASE) FY 2016-2017 TO FY 2017-2018	
					AMOUNT	%
COSTS:						
PERSONNEL	0	0	0	0	0	0.00%
OPERATING	289,500	307,600	321,355	335,798	14,443	4.49%
CAPITAL	0	0	0	0	0	0.00%
TOTAL	\$289,500	\$307,600	\$321,355	\$335,798	\$14,443	4.49%
REVENUE:						
FEES	0	0	0	0	0	0.00%
STATE/FEDERAL	0	0	0	0	0	0.00%
LOCAL	289,500	307,600	321,355	335,798	14,443	4.49%
TOTAL	\$289,500	\$307,600	\$321,355	\$335,798	\$14,443	4.49%
FULL TIME POSITIONS	0	0	0	0	0	0.00%

Social Services

DEPARTMENT DESCRIPTION:

The public assistance programs provided through the Warren County Department of Social Services allow families and individuals to live their lives with dignity and self-respect by providing them resources to meet basic needs of food, clothing, shelter and medical assistance when such persons are not supported by their own means, by their relatives and friends, or by other public or private institutions. Programs include: Supplemental Nutrition Assistance Program (formerly called Food Stamps), Medicaid, Energy Assistance, Temporary Assistance to Needy Families, Virginia Initiative for Employment not Welfare, Adoption and Foster Care, Foster Parent Education and Training, Child Protective Services, Adult Protective Services, Ongoing Child and Adult Services, Fraud Referral and Investigation, and other customer services.

BUDGET SUMMARY:

	FY 2014-2015 ACTUAL	FY 2015-2016 ACTUAL	FY 2016-2017 ADOPTED BUDGET	FY 2017-2018 ADOPTED BUDGET	INCREASE (DECREASE) FY 2016-2017 TO FY 2017-2018	
					AMOUNT	%
COSTS:						
PERSONNEL	2,102,782	2,238,175	2,496,687	2,524,015	27,328	1.09%
OPERATING	1,421,954	1,553,184	1,499,291	1,394,120	(105,171)	-7.01%
CAPITAL	0	0	0	0	0	0.00%
TOTAL	\$3,524,736	\$3,791,359	\$3,995,978	\$3,918,135	\$(77,843)	-1.95%
REVENUE:						
FEES	0	0	0	0	0	0.00%
STATE/FEDERAL	2,649,498	2,841,850	2,862,665	2,747,673	(114,992)	-4.02%
LOCAL	875,238	949,509	1,133,313	1,170,462	37,149	3.28%
TOTAL	\$3,524,736	\$3,791,359	\$3,995,978	\$3,918,135	\$(77,843)	-1.95%
FULL TIME POSITIONS	39	41	41	41	0	0.00%

Other Social Services

DEPARTMENT DESCRIPTION:

This department includes contributions to various local agencies that provide assistance to residents of Warren County. Agencies include: Shenandoah Area Agency on Aging, Blue Ridge Legal Services, Access Independence, Concern Hotline, Front Royal Children’s Center, Warren County Habitat for Humanity, reSOLUTIONS, Inc., St. Luke Community Clinic, House of Hope and Phoenix Project.

BUDGET SUMMARY:

	FY 2014-2015 ACTUAL	FY 2015-2016 ACTUAL	FY 2016-2017 ADOPTED BUDGET	FY 2017-2018 ADOPTED BUDGET	INCREASE (DECREASE) FY 2016-2017 TO FY 2017-2018	
					AMOUNT	%
COSTS:						
PERSONNEL	0	0	0	0	0	0.00%
OPERATING	99,512	116,512	116,512	112,489	(4,023)	-3.45%
CAPITAL	0	0	0	0	0	0.00%
TOTAL	<u>\$99,512</u>	<u>\$116,512</u>	<u>\$116,512</u>	<u>\$112,489</u>	<u>\$(4,023)</u>	<u>-3.45%</u>
REVENUE:						
FEES	0	0	0	0	0	0.00%
STATE/FEDERAL	0	0	0	0	0	0.00%
LOCAL	99,512	116,512	116,512	112,489	(4,023)	-3.45%
TOTAL	<u>\$99,512</u>	<u>\$116,512</u>	<u>\$116,512</u>	<u>\$112,489</u>	<u>\$(4,023)</u>	<u>-3.45%</u>
FULL TIME POSITIONS	0	0	0	0	0	0.00%

Children's Services Act

DEPARTMENT DESCRIPTION:

The Children's Services Act (CSA) for At-Risk Youth and Families is a 1993 Virginia Law that provides for the pooling of eight specific funding streams used to purchase services for high-risk youth. These funds are returned to the localities with a required state/local match and are managed by local interagency teams. The purpose of the Act is to provide high quality, child-centered, family-focused, cost-effective, community-based services to high-risk youth and their families. The department is the responsible entity for oversight of CSA policies and programs to ensure the effective coordination of the programs in accordance with all state mandates and local CSA policies.

RESPONSIBILITIES:

- Principal financial advisor to the Warren County Community Policy and Management Team (CPMT) concerning placements and care required for individual children and families referred for action in accordance with CSA.
 - Ensure that Medicaid is being accessed by case managers for clients, if possible.
 - Approve payment of invoices for services rendered for CSA funded children.
 - Assist CPMT with contract development.
 - Conduct cost analysis of available care providers in conjunction with CSA Coordinators.
 - Provide administrative support and coordination for CPMT meetings.
- Principal advisor to Family Assessment and Planning Team (FAPT) and CPMT concerning individual cases of at risk children.
 - Provide administrative support to FAPT meetings and prepare all Pre-FAPT referral cases for review. Provide information and training to FAPT case managers.
 - Develop, revise, and/or format all documentation related to FAPT referrals.
 - Screen and track all service referrals and ensures the referral meets appropriate criteria/eligibility for service. Document and assess all parental co-payment as needed.
 - Ensure services planning include a Mandatory Uniform Assessment Instrument (MUAI).
 - Monitor and review each case in accordance with state and federal laws.
 - Review youths' progress given recommended services.
- Prepare and submit required state reports and monitor compliance with evolving regulations.
 - Maintain computerized CSA State Data Information.
 - Maintain local database system to track CSA youth being referred for care, those receiving care, and those leaving care.
 - Maintain State Utilization Management requirements by obtaining necessary documentation from providers and case managers.
 - Complete Monthly CSA Pool Reimbursement Request.
 - Complete a supplemental allocation request for reimbursement from the State.
 - Attend relevant state, regional, and local CSA Coordinator training seminars.

PROJECTS:

- Communicate ideas, strategies and services through Warren County’s Courts Best Practices Group and new bring ideas and best practices to the Warren County CSA office.
- Increase parental fiscal responsibility for services provided through CSA.
- Collaborate with public and private partners to bring needed services to the County.
- Upgrade the County to the State’s Office Children Services Data Elements Project.
- Perform the State’s Office of Children’s Services Self-Assessment Audit.
- Serve as Youth Advisory Council Board Member.
- Organize monthly Warren County CPMT Brown Bag Training Seminars.
- Plan, organize and chair Shenandoah Regional CSA Coordinator meetings.

BUDGET SUMMARY:

	FY 2014-2015 ACTUAL	FY 2015-2016 ACTUAL	FY 2016-2017 ADOPTED BUDGET	FY 2017-2018 ADOPTED BUDGET	INCREASE (DECREASE) FY 2016-2017 TO FY 2017-2018	
					AMOUNT	%
COSTS:						
PERSONNEL	77,531	78,067	78,641	80,398	1,757	2.23%
OPERATING	1,663,015	1,501,954	1,801,200	1,791,779	(9,421)	-0.52%
CAPITAL	0	0	0	0	0	0.00%
TOTAL	\$1,740,546	\$1,580,021	\$1,879,841	\$1,872,177	\$(7,664)	-0.41%
REVENUE:						
FEES	0	0	0	0	0	0.00%
STATE/FEDERAL	877,421	752,897	1,040,442	1,040,442	0	0.00%
LOCAL	863,125	827,124	839,399	831,735	(7,664)	-0.91%
TOTAL	\$1,740,546	\$1,580,021	\$1,879,841	\$1,872,177	\$(7,664)	-0.41%
FULL TIME POSITIONS	1	1	1	1	0	0.00%

Education

Community College

DEPARTMENT DESCRIPTION:

This is a local contribution to Lord Fairfax Community College which serves residents of Warren County. Contribution is based on percentage/number of students attending from Warren County.

BUDGET SUMMARY:

	FY 2014-2015 ACTUAL	FY 2015-2016 ACTUAL	FY 2016-2017 ADOPTED BUDGET	FY 2017-2018 ADOPTED BUDGET	INCREASE (DECREASE) FY 2016-2017 TO FY 2017-2018	
					AMOUNT	%
COSTS:						
PERSONNEL	0	0	0	0	0	0.00%
OPERATING	41,010	39,399	35,622	35,056	(566)	-1.59%
CAPITAL	0	0	0	0	0	0.00%
TOTAL	\$41,010	\$39,399	\$35,622	\$35,056	\$(566)	-1.59%
REVENUE:						
FEES	0	0	0	0	0	0.00%
STATE/FEDERAL	0	0	0	0	0	0.00%
LOCAL	41,010	39,399	35,622	35,056	(566)	-1.59%
TOTAL	\$41,010	\$39,399	\$35,622	\$35,056	\$(566)	-1.59%
FULL TIME POSITIONS	0	0	0	0	0	0.00%



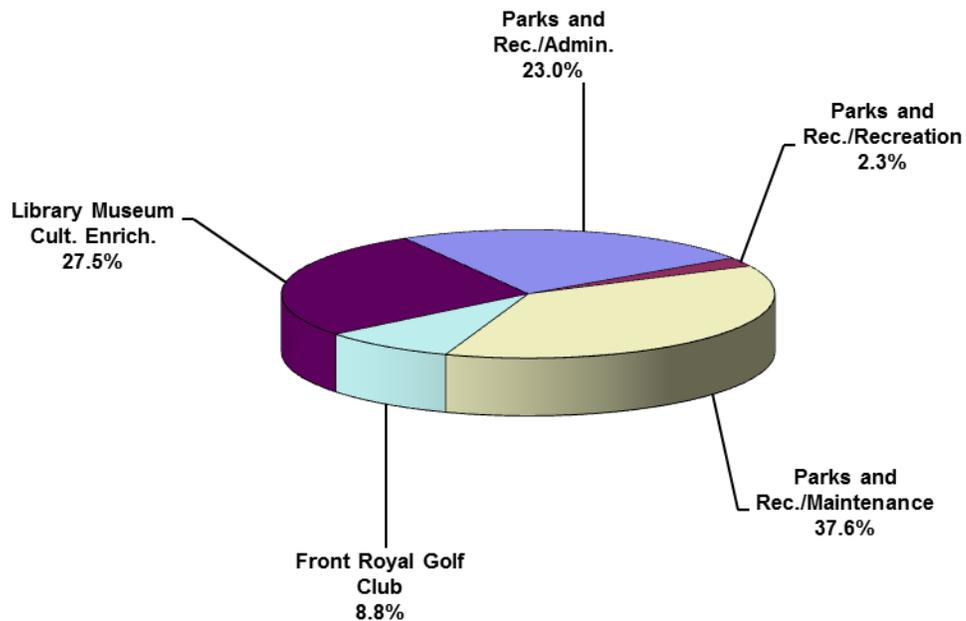
Warren County Community Center



Bing Crosby Stadium
142

Parks, Recreation and Cultural

	FY 2015-2016 ACTUAL	FY 2016-2017 ADOPTED BUDGET	FY 2017-2018 ADOPTED BUDGET	INCREASE (DECREASE) FY 2016-2017 TO FY 2017-2018	
				AMOUNT	%
Parks and Rec./Administration	734,019	800,656	859,686	59,030	7.37%
Parks and Rec./Recreation	63,550	80,200	82,784	2,584	3.22%
Parks and Rec./Maintenance	1,237,309	1,322,074	1,352,798	30,724	2.32%
Front Royal Golf Club	338,543	327,282	316,503	(10,779)	-3.29%
Library Museum Cult. Enrich.	925,500	960,822	989,182	28,360	2.95%
PARKS, REC. & CULTURAL	\$3,298,921	\$3,491,034	\$3,600,953	\$109,919	3.15%



Parks and Recreation Administration

DEPARTMENT DESCRIPTION:

The Administrative Division for the Parks and Recreation Department coordinates policy and department planning, short-term and long-term, and directs all department functions.

RESPONSIBILITIES:

- Manage seventeen (17) full-time employees and approximately seventy-eight (78) seasonal/part-time employees
- Oversee all parks as well as the Raymond E. Santmyers Youth Center, Bing Crosby Stadium, the Claude A. Stokes Jr. Community Swimming Pool Complex, the Front Royal Golf Club Golf Course, Eastham Park, Rockland Park, Skyline Soccerplex, Warren County Community Center and Warren County Health & Human Services Complex gymnasium and athletic facilities, and year-round recreational activities programs and special events
- Maintain parks and facilities according to safety standards published by recognized organizations
- Plan, develop, and administer a balanced year-round suite of educational, enrichment, and recreational services that meet the community's need
- Ensure all parks and facilities are attractive, functional, safe, clean, and hazard-free
- Administer and evaluate fiscal budget, capital improvements, park maintenance procedures, seasonal employees
- Promote the Parks and Recreation Department and Front Royal Golf Club via County web page, Facebook, and new full page Recreation Connection brochure. Continue using volunteer donation program to defer cost/expenditures of current programs
- Identify and assess needs for recreational facilities
- Serve as technical advisor and work with Parks and Recreational Commission, the Front Royal Golf Club Advisory Board, Warren County Youth Services Advisory Board, Warren Coalition, Warren County Health & Human Services Complex gym facilities, classrooms, and football facility, and civic and special interest groups
- Continue implementing the Rockland Park Master Plan and Design Guidelines for 2017

PROJECTS:

- Aggressively pursue alternative sources of funding for recreational programs and facilities including fundraisers and grant opportunities
- Develop, expand, and improve the quality of recreational facilities and program offerings
- Implement the standard operating facilities plan for: Skyline Soccerplex, Bing Crosby Stadium, Warren County Skatepark, Warren County Eastham Park Dog Park, Front Royal Golf Club, Rockland Park, Warren County Community Center and Warren County Health & Human Services Complex gymnasium and athletic facilities
- Establish systematic communication to keep the community informed and involved
- Expand usage of facilities and participation in programs through publicity/advertising
- Implement new RecPro software and online registration for Warren County community

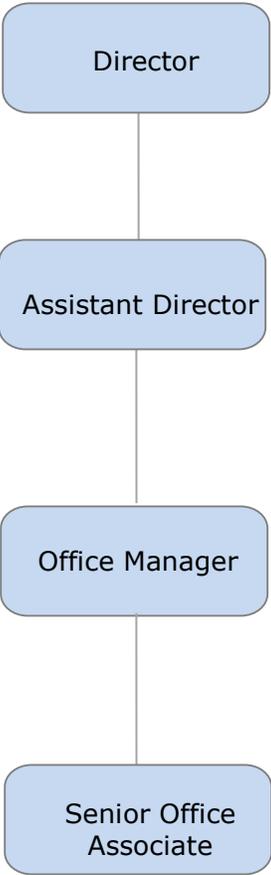
SERVICE LEVELS:

PERFORMANCE MEASURES	FY 2015-2016	FY 2016-2017	FY 2017-2018	LONG TERM
	Actual	Actual	Projected	Target
Monitor Youth Center Reservations	518	451	500	650
Improve Customer Service Response	5 minutes	5 minutes	5 minutes	5 minutes
Improve Positive Public Input	75	75	75	75
Monitor Shelter Reservations	305	366	375	450
Community Center Reservations	1,637	1,221	1,300	1,800
Community Center Revenue	\$21,481.55	\$27,282.95	\$28,500.00	\$30,000.00
Athletic Field User Fees	\$38,959.14	\$47,455.73	\$48,500.00	\$50,000.00
Athletic Field Usage (youth/adult)	55/45	45/50	50/50	50/50
Activity Registrations	6,659	7,659	8,000	7,000
Recreation Complaints Received	6	6	5	5
Average Cost per Activity Day Per Part.	47/52	47/52	48/55	50/60
Number of Daily Admissions-Revenue	\$41,559.00	\$50,458.25	\$52,500.00	\$50,000.00
Number of Seasonal Passes Sold	\$3,075.00	\$2,785.00	\$3,000.00	\$3,400.00
Monitor Pool Reservations	18	16	20	25
Class Registration vs. Class Capacity	92%	90%	95%	100%
Hire Quality Certified Staff	50	51	52	50

BUDGET SUMMARY:

	<u>FY 2014-2015 ACTUAL</u>	<u>FY 2015-2016 ACTUAL</u>	<u>FY 2016-2017 ADOPTED BUDGET</u>	<u>FY 2017-2018 ADOPTED BUDGET</u>	<u>INCREASE (DECREASE) FY 2016-2017 TO FY 2017-2018 AMOUNT</u>	<u>%</u>
COSTS:						
PERSONNEL	548,417	569,721	633,470	683,786	50,316	7.94%
OPERATING	147,079	161,880	160,296	168,400	8,104	5.06%
CAPITAL	4,210	2,418	6,890	7,500	610	8.85%
TOTAL	\$699,706	\$734,019	\$800,656	\$859,686	\$59,030	7.37%
REVENUE:						
FEES	159,692	182,640	206,541	214,195	7,654	3.71%
STATE/FEDERAL	0	0	0	0	0	0.00%
LOCAL	540,014	551,379	594,115	645,491	51,376	8.65%
TOTAL	\$699,706	\$734,019	\$800,656	\$859,686	\$59,030	7.37%
FULL TIME POSITIONS	5	5	5	6	1	20.00%

Parks and Recreation Administration



Parks and Recreation Program

DEPARTMENT DESCRIPTION:

The Recreation Division of the Parks and Recreation Department provides and promotes year-round recreational programs, classes, and activities for citizens of the Town of Front Royal and Warren County. These include special interest fitness classes and camps, family and children programs, youth sports programs such as basketball, flag football, and gymnastics, and several special events and bus trips. The division schedules athletic field use and coordinates programs with the public school system. This division is located in the Warren County Community Center and is responsible for rentals at the Warren County Health & Human Services Complex Gym, all athletic facilities, Claude A. Stokes, Jr. Community Swimming Pool as well as the Warren County Community Center.

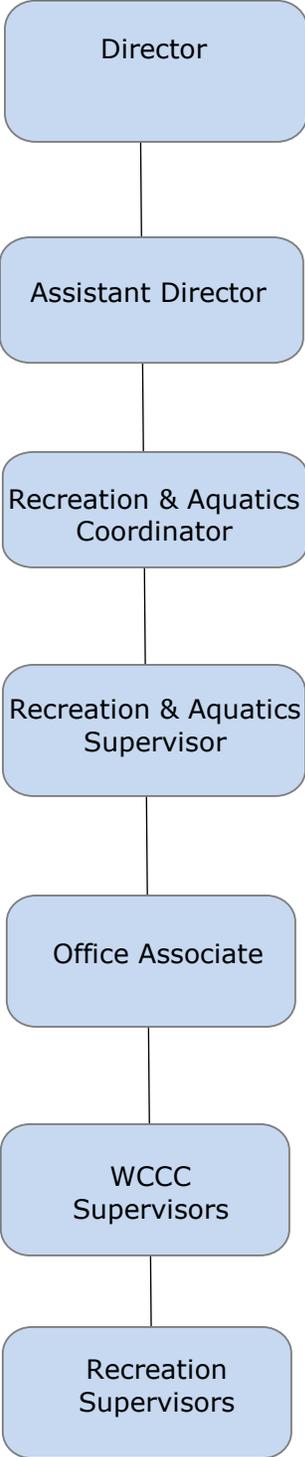
RESPONSIBILITIES:

- Review, revise, and promote a new recreational fee schedule bi-yearly to create a more balanced revenue/expenditure budget and increase public awareness of the need for and benefits of increased fees.
- Implement and develop new parks and recreation web page for County website.
- Acquire sponsors for recreation activities. Special events and Recreation Connection to offset expenses.
- Manage the Warren County Community Center seven days per week.

BUDGET SUMMARY:

	FY 2014-2015 <u>ACTUAL</u>	FY 2015-2016 <u>ACTUAL</u>	FY 2016-2017 ADOPTED <u>BUDGET</u>	FY 2017-2018 ADOPTED <u>BUDGET</u>	INCREASE (DECREASE) FY 2016-2017 TO FY 2017-2018 <u>AMOUNT</u>	<u>%</u>
COSTS:						
PERSONNEL	0	0	0	0	0	0.00%
OPERATING	70,032	63,550	80,200	82,784	2,584	3.22%
CAPITAL	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00%</u>
TOTAL	\$70,032	\$63,550	\$80,200	\$82,784	\$2,584	3.22%
REVENUE:						
FEES	97,876	111,941	126,590	131,280	4,690	3.70%
STATE/FEDERAL	0	0	0	0	0	0.00%
LOCAL	<u>(27,844)</u>	<u>(48,391)</u>	<u>(46,390)</u>	<u>(48,496)</u>	<u>(2,106)</u>	<u>4.54%</u>
TOTAL	\$70,032	\$63,550	\$80,200	\$82,784	\$2,584	3.22%
FULL TIME POSITIONS	0	0	0	0	0	0.00%

Parks and Recreation Program



Parks and Recreation Maintenance

DEPARTMENT DESCRIPTION:

The Parks and Recreation Department Maintenance Division are responsible for the maintenance of grounds and facilities and ensure that they are safe, clean, and attractive. The Maintenance Division follows Department guidelines for conservation of natural areas and open space for passive use. The Division works with the Department on the development and expansion of the parks system. The Division maintains twenty parks comprising 400 acres: Gertrude E. Miller Community Park, Lion's Park, Skyline Soccerplex, Burrell Brooks Park, Chimney Field, Riverton Park, Miss Smith's Park, Dr. Seide Memorial Gardens, Peter Lehew Park, Constitution Oak Park, Eastham Park, Linden Park and Rockland Park. Within the park system there are a number of baseball, softball, football, and soccer fields, tennis and basketball courts, playground equipment, walking trails, picnic shelters, drinking fountains, walking trails, and restrooms. The Division maintains the following facilities: Raymond E. Santmyers Youth Center, Bing Crosby Stadium, Claude A. Stokes Jr. Community Swimming Pool, Skyline Soccerplex, Warren County Skatepark, Park Maintenance Facility, Rockland Park, Warren County Dog Park, Warren County Community Center, and Warren County Health & Human Services Complex gymnasium and athletic facilities.

RESPONSIBILITIES:

- Maintain grounds and facilities according to Department standards
- Conduct safety inspections
- Participate in seminars, workshops, and other opportunities to increase knowledge of safety and parks maintenance
- Prepare standardized seasonal work schedules for park improvements and preventive maintenance

PROJECTS:

- Complete new Capital Design Guideline park amenities (e.g., signs, bleachers, picnic tables, shelters, playground equipment, etc.) according to the Park Master Plan and Design Guideline recommendations for 2015-2019 Capital Improvement Program, Rockland Park.
- Upgrade existing parks to conform to the American Disabilities Act standards and regulations and to decrease hazards, reduce maintenance efforts, and improve appearance.
- Over time hire new staff to maintain upgraded facilities when applicable.
- Begin Capital Design Guidelines projects at Sawner Park Property (2016).

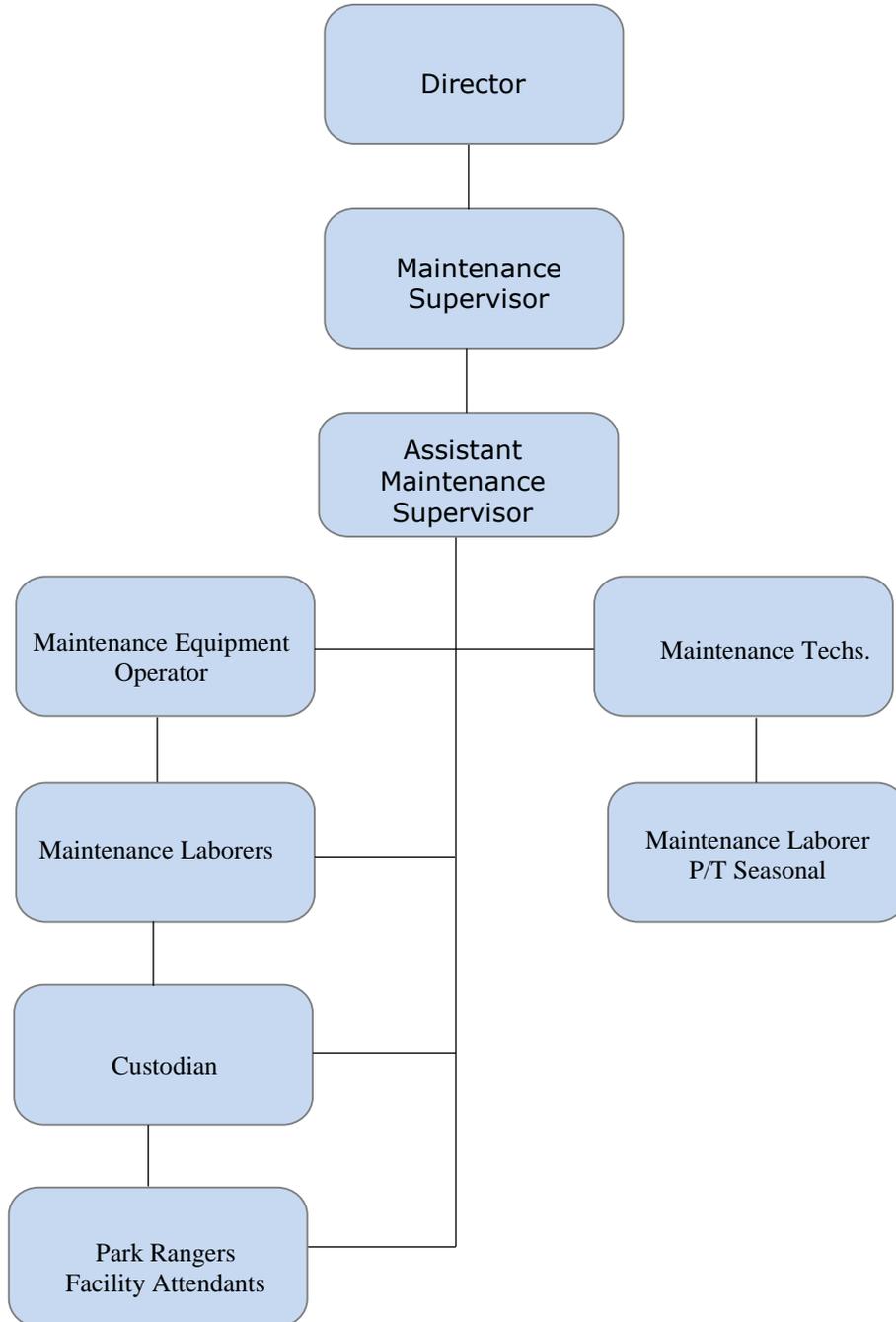
SERVICE LEVELS:

PERFORMANCE MEASURES	FY 2015-2016	FY 2016-2017	FY 2017-2018	LONG TERM
	Actual	Actual	Projected	Target
Cost of Mowing 1 Acre	16.76	17.01	17.15	14.50
Safety Inspection Completed	12	12	12	12
Hours on Field Preparation	1,976	2,000	2,050	1,600
Reduce Vandalism Occurrences	15	20	15	2
Planting New Trees	35	50	40	10
Park Facility Improvement	5	3	3	5

BUDGET SUMMARY:

	FY 2014-2015 <u>ACTUAL</u>	FY 2015-2016 <u>ACTUAL</u>	FY 2016-2017 ADOPTED <u>BUDGET</u>	FY 2017-2018 ADOPTED <u>BUDGET</u>	INCREASE (DECREASE) FY 2016-2017 TO FY 2017-2018	
					<u>AMOUNT</u>	<u>%</u>
COSTS:						
PERSONNEL	707,825	694,367	729,502	751,137	21,635	2.97%
OPERATING	481,557	457,503	497,000	515,250	18,250	3.67%
CAPITAL	<u>216,572</u>	<u>85,439</u>	<u>95,572</u>	<u>86,411</u>	<u>(9,161)</u>	<u>-9.59%</u>
TOTAL	\$1,405,954	\$1,237,309	\$1,322,074	\$1,352,798	\$30,724	2.32%
REVENUE:						
FEES	0	0	0	0	0	0.00%
STATE/FEDERAL	0	0	0	0	0	0.00%
LOCAL	<u>1,405,954</u>	<u>1,237,309</u>	<u>1,322,074</u>	<u>1,352,798</u>	<u>30,724</u>	<u>2.32%</u>
TOTAL	\$1,405,954	\$1,237,309	\$1,322,074	\$1,352,798	\$30,724	2.32%
FULL TIME POSITIONS	10	11	11	12	1	9.09%

Parks and Recreation Maintenance



Parks and Recreation Aquatics

DEPARTMENT DESCRIPTION:

The Aquatics Division of the Parks and Recreation Department is located at the Warren County Community Center and operates the Claude A. Stokes, Jr Community Swimming Pool Complex. The Division operates and maintains the pool complex and is responsible for hiring assistant pool managers, lifeguards, water safety instructors, aides, cashiers, and concession staff. Revenue received from the sale of seasonal passes, daily admissions, pool party rentals, swimming lessons, and concession(s) offset a large percentage of the expenditures. The facilities include: Z-shaped pool, wading pool, mushroom fountain pool, water slide, bath house, pump house, and picnic shelters.

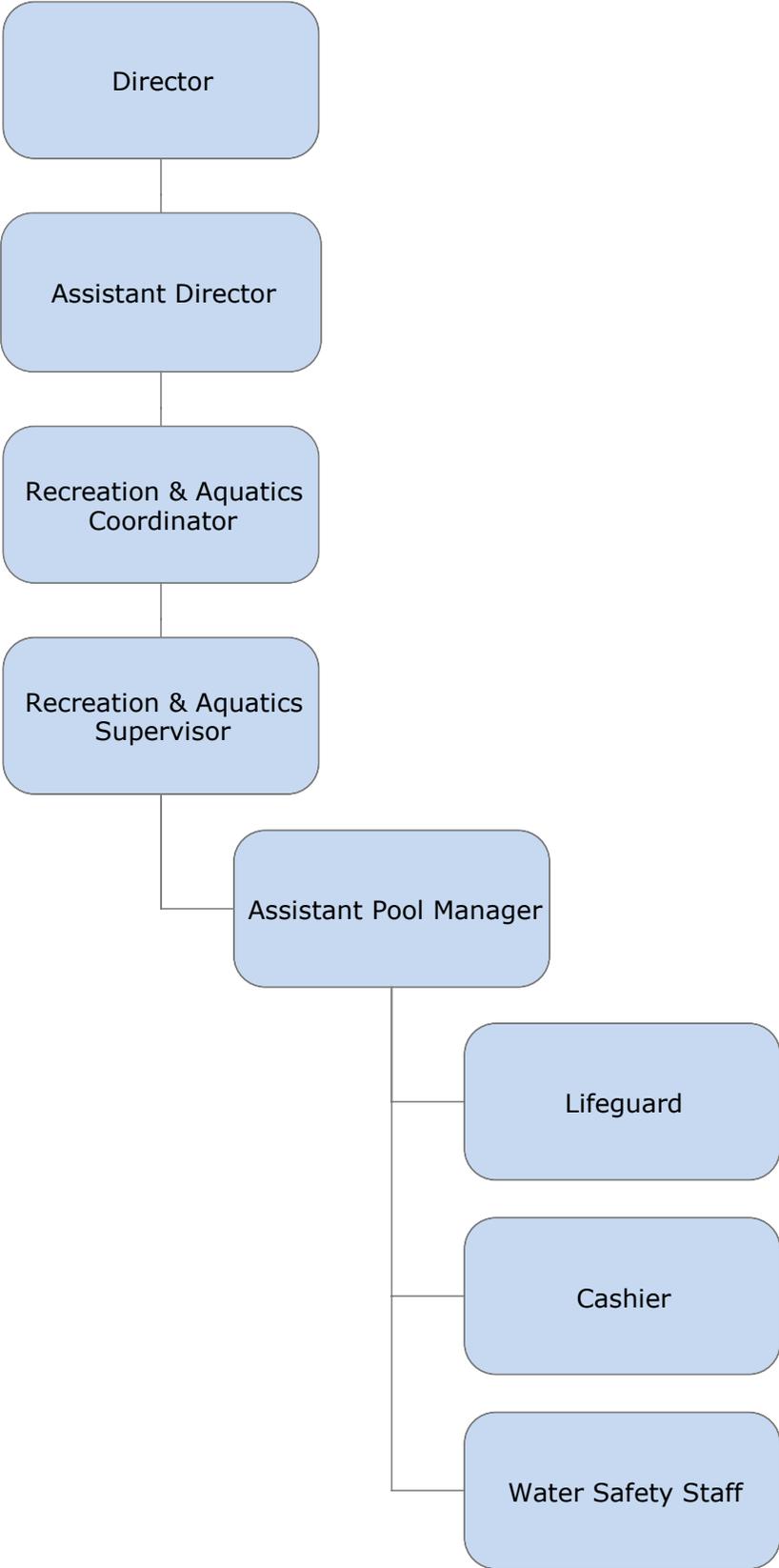
RESPONSIBILITIES:

- Provide safe and healthy recreation opportunities for all age, social, and economic groups.
- Provide a clean, accessible, properly supervised, and safe aquatic facility for fitness and recreational purposes.

BUDGET SUMMARY:

Personnel, operating, and capital expenses are included in the budgets for Parks and Recreation Administration and Parks and Recreation Maintenance.

Parks and Recreation Aquatics



Parks and Recreation–Front Royal Golf Club

DEPARTMENT DESCRIPTION:

The Front Royal Golf Club features a public parkland golf course located directly on the main fork of the Shenandoah River a few miles north of Front Royal, located at 902 Country Club Road. The scenic course has two sets of tees with 9 putting greens, for a total of 18 holes playing to par 70. A boat ramp provides access to the Shenandoah River, and the club house features a pro shop, snack bar and banquet room. The facility was originally constructed in 1938 by the Civilian Conservation Corps (CCC) on land donated by William Carson with the course built to his design. The current club house was built in 1998 to replace the original rustic CCC club house lost in the flood of 1996 and hosts a snack bar, commercial kitchen and rental hall. The William E. Carson Walking Trail Phase 1 and 2 has been open to the public since 2013. Phase 3 opened in 2017.

RESPONSIBILITIES:

- Provide a safe, clean, aesthetically pleasing, and risk free golf facility for community use.
- Provide recreational and educational programs for the public.
- Work closely with the Front Royal Golf Club Advisory Committee to plan, coordinate, and maintain facility.
- Implement sound fiscal management policies.
- Maintain safety standards established by recognized organization (e.g., United States Golf Association).
- Maintain the 9 hole, 18 tee Golf Course, the 9 hole FootGolf course and the clubhouse.

PROJECTS:

- Increase golf, boating, walking trail, and FootGolf patronage.
- Develop new programs to include youth golf programs such as the First Tee program, and weekday golf leagues and additional tournaments.
- Aggressively pursue alternative sources of funding for golf club and maintenance.
- Use publicity and advertising to enhance the public’s perception of the golf course, recreation facilities, boat ramp, William E. Carson Walking Trail, and to increase their use of it.
- Use publicity and advertising to enhance the public’s perception of the banquet room for meetings, parties, wedding receptions and luncheons.
- Establish a youth (14-18 years) golf league with other area golf courses in 2017 - 2018.

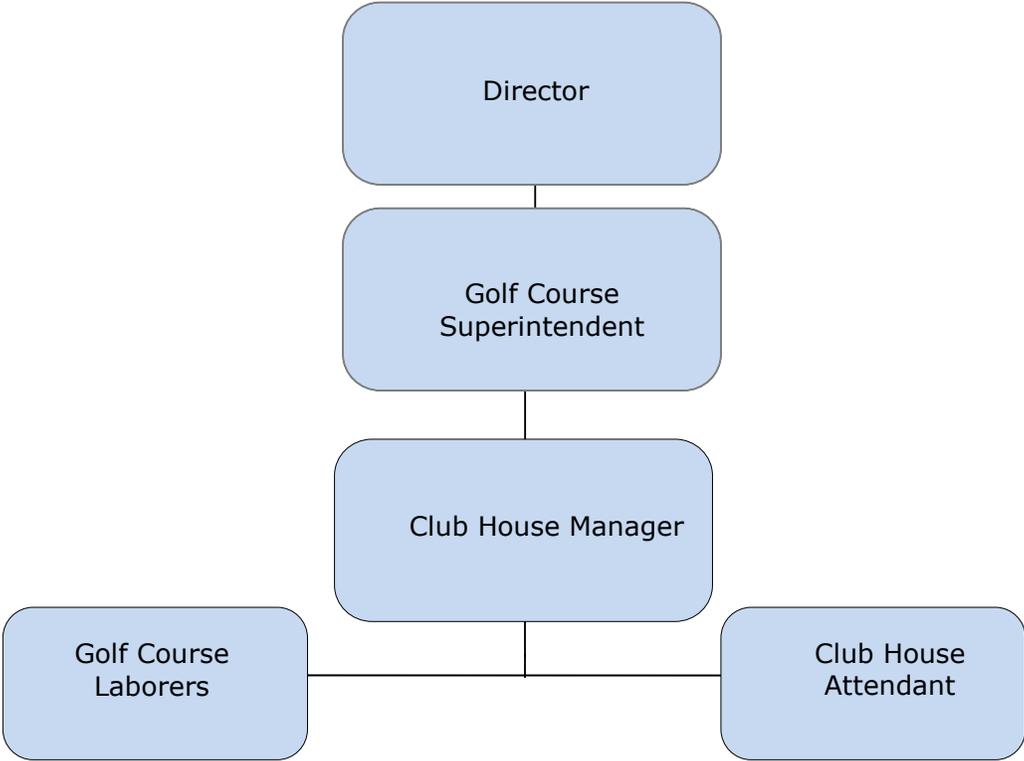
SERVICE LEVELS:

PERFORMANCE MEASURES	FY 2015-2016 Actual	FY 2016-2017 Actual	FY 2017-2018 Projected	LONG TERM Target
Number of memberships	165	147	180	200
Number of rounds of golf played	5884	5694	5900	8,000
Number of months open	12	12	10	10
Use of club house facilities for banquets, etc.	18	18	25	40+

BUDGET SUMMARY:

	FY 2014-2015 ACTUAL	FY 2015-2016 ACTUAL	FY 2016-2017 ADOPTED BUDGET	FY 2017-2018 ADOPTED BUDGET	INCREASE (DECREASE) FY 2016-2017 TO FY 2017-2018	
					AMOUNT	%
COSTS:						
PERSONNEL	186,962	180,294	170,817	158,052	(12,765)	-7.47%
OPERATING	152,463	153,249	146,465	145,751	(714)	-0.49%
CAPITAL	<u>0</u>	<u>5,000</u>	<u>10,000</u>	<u>12,700</u>	<u>2,700</u>	<u>0.00%</u>
TOTAL	\$339,425	\$338,543	\$327,282	\$316,503	\$(10,779)	-3.29%
REVENUE:						
FEES	182,109	182,253	247,016	253,450	6,434	2.60%
STATE/FEDERAL	0	0	0	0	0	0.00%
LOCAL	<u>157,316</u>	<u>156,290</u>	<u>80,266</u>	<u>63,053</u>	<u>(17,213)</u>	<u>0.00%</u>
TOTAL	\$339,425	\$338,543	\$327,282	\$316,503	\$(10,779)	-3.29%
FULL TIME POSITIONS	2	2	2	1	(1)	-50.00%

Parks and Recreation–Front Royal Golf Club





Samuels Public Library

Library, Museum, and Cultural Enrichment

DEPARTMENT DESCRIPTION:

This section includes contributions to the following organizations: Northern Virginia 4-H Center, Warren Heritage Society, Blue Ridge Arts Council, Browntown Community Center, and Samuels Public Library.

BUDGET SUMMARY:

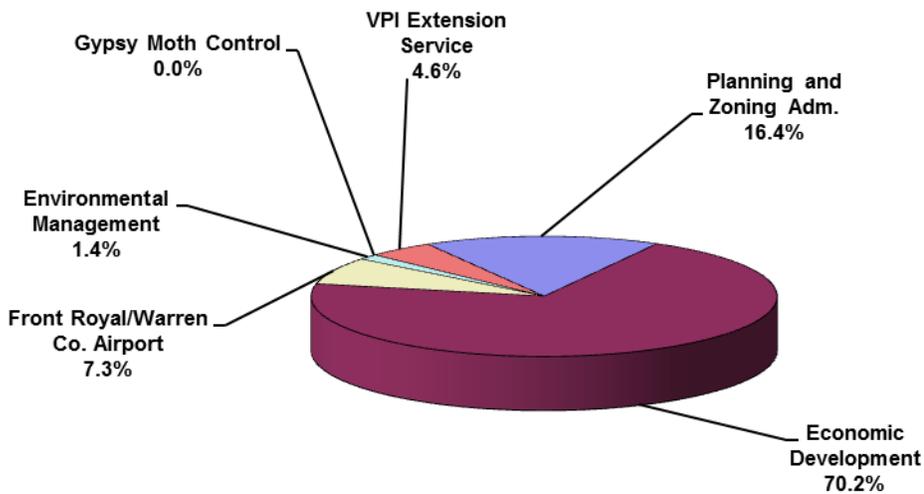
	FY 2014-2015 ACTUAL	FY 2015-2016 ACTUAL	FY 2016-2017 ADOPTED BUDGET	FY 2017-2018 ADOPTED BUDGET	INCREASE (DECREASE) FY 2016-2017 TO FY 2017-2018	
					AMOUNT	%
COSTS:						
PERSONNEL	0	0	0	0	0	0.00%
OPERATING	890,000	925,500	960,822	989,182	28,360	2.95%
CAPITAL	0	0	0	0	0	0.00%
TOTAL	\$890,000	\$925,500	\$960,822	\$989,182	\$28,360	2.95%
REVENUE:						
FEES	0	0	0	0	0	0.00%
STATE/FEDERAL	5,000	5,000	5,000	5,000	0	0.00%
LOCAL	885,000	920,500	955,822	984,182	28,360	2.97%
TOTAL	\$890,000	\$925,500	\$960,822	\$989,182	\$28,360	2.95%
FULL TIME POSITIONS	0	0	0	0	0	0.00%



Front Royal-Warren County Airport

Community Development

	FY 2015-2016 ACTUAL	FY 2016-2017 ADOPTED BUDGET	FY 2017-2018 ADOPTED BUDGET	INCREASE (DECREASE) FY 2016-2017 TO FY2017- 2018	
				AMOUNT	%
Planning and Zoning Adm.	383,362	406,275	424,614	18,339	4.51%
Economic Development	1,532,581	1,532,581	1,819,703	287,122	18.73%
Front Royal/Warren Co. Airport	443,306	186,444	189,665	3,221	1.73%
Environmental Management	18,020	35,500	37,000	1,500	4.23%
Gypsy Moth Control	0	0	0	0	0.00%
VPI Extension Service	104,144	115,622	119,566	3,944	3.41%
COMMUNITY DEVELOPMENT	\$2,481,413	\$2,276,422	\$2,590,548	\$314,126	13.80%



Planning and Zoning Administration

DEPARTMENT DESCRIPTION:

The Planning Department aids the Board of Supervisors, Planning Commission, Board of Zoning Appeals, and other designated committees in establishing and implementing development policies for the County. Proposals for changes in plans, ordinances, land use, and the division of land are reviewed with Federal, State, and local agencies for consistency with applicable regulations and policies. The staff also disseminates policy information to the Board, Planning Commission, other boards and committees and the public. The revenue is received primarily from zoning permits and various fees.

RESPONSIBILITIES:

- Assist applicants in filing for variances, conditional use permits, and rezoning applications.
- Process applications in a timely manner.
- Prepare ordinances, ordinance amendments, procedures and forms for the Departments, and the ongoing advance planning activity for the County, including the Comprehensive Plan amendments, demographics, and regional issues.
- Accept, review, and settle all land use and subdivision applications, including the acceptance, review tracking, and coordination of County response to, and approval of, the site plan and subdivision applications.
- Address new structures in the County's 911 addressing system.
- Enforce the Zoning Ordinance and Subdivision Ordinance.
- Review and approval of building permits to ensure compliance with zoning ordinance.
- Process appeals to the Board of Zoning Appeals and the Well and Septic Appeals Board.
- Make presentations to civic and community organizations.
- Provide educational and training opportunities for staff, Planning Commission, public and Board of Zoning Appeals members.
- Work with the Planning Commission, Board of Zoning Appeals and the Board of Supervisors.
- Participate in regional and State planning discussions including: committees of the Northern Shenandoah Valley Regional Commission, Transportation, Civil War Battlefield Network, and the Planners Network.
- Coordinate development approvals with Health, Highway, Soil Conservation, and other outside agencies.
- Implement the revised Comprehensive Plan.
- Write grants, enterprise zone applications, and other specialized planning project applications.
- Prepare annual report of the Department and Planning Commission and present the report to the Board of Supervisors.
- Implement goals of the Board of Supervisors and Planning Commission.

PROJECTS:

- Review and implementation of the Warren County Comprehensive Plan
- Review the current Capital Improvement Plan (CIP)
- Prepare Annual Report of the Department and Planning Commission
- Implement the goals of the Board of Supervisors and Planning Commission
- Complete update of Warren County Geographic Information Systems

BUDGET COMPARISON:

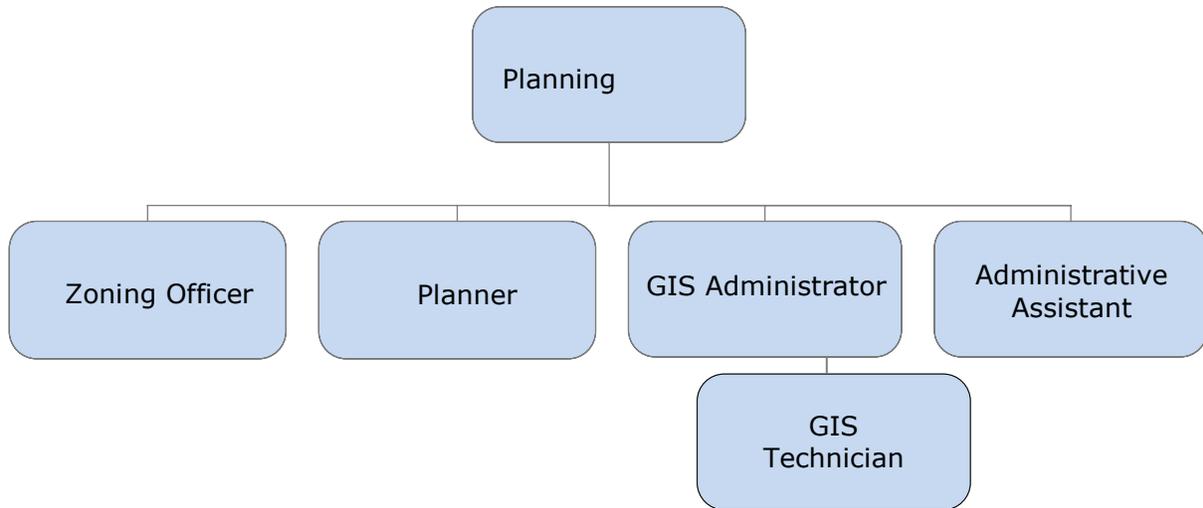
	FY 2014-2015 Budget	FY 2015-2016 Budget	FY 2016-2017 Budget	FY 2017-2018 Budget
Population	39,937	40,332	40,735	41,135
Size of Budget	\$389,377	\$392,056	\$406,275	\$424,614
Per Capita Operating Cost	\$9.75	\$9.72	\$9.97	\$9.69
Revenue	\$31,542	\$32,000	\$35,000	\$40,543
Net Per Capita Operating Cost	\$8.96	\$8.92	\$9.11	\$9.34

Applications	2014	2015	2016
Building Permits (County Only)	337	374	432
Subdivisions			
Class A	3	5	4
Class B	0	0	0
Class C	0	0	0
Exempt	2	3	2
Family	7	7	4
Boundary Adjustments	35	27	17
Lot Consolidations	22	25	33
Conditional Use Permits	23	15	26
Rezoning	1	1	4
Zoning Text Amendments	7	4	3
BZA Variances	0	1	2
Subdivision Variances	2	0	1
Well/Septic Variances	3	1	3
By-Right/Site Plan Approvals	3	8	4
Planning Commission Regular Meetings	13	11	12
Planning Commission Work Sessions	2	6	3
Certificates of Zoning	131	129	136

BUDGET SUMMARY:

	FY 2014-2015 <u>ACTUAL</u>	FY 2015-2016 <u>ACTUAL</u>	FY 2016-2017 ADOPTED <u>BUDGET</u>	FY 2017-2018 ADOPTED <u>BUDGET</u>	INCREASE (DECREASE) FY 2016-2017 TO FY 2017-2018	
					<u>AMOUNT</u>	<u>%</u>
COSTS:						
PERSONNEL	294,086	313,410	329,993	354,400	24,407	7.40%
OPERATING	69,993	49,233	64,782	58,714	(6,068)	-9.37%
CAPITAL	<u>15,983</u>	<u>20,719</u>	<u>11,500</u>	<u>11,500</u>	<u>0</u>	<u>0.00%</u>
TOTAL	<u>\$380,062</u>	<u>\$383,362</u>	<u>\$406,275</u>	<u>\$424,614</u>	<u>\$18,339</u>	<u>4.51%</u>
REVENUE:						
FEES	25,939	29,685	25,000	30,000	5,000	20.00%
STATE/FEDERAL	0	0	0	0	0	0.00%
LOCAL	<u>354,123</u>	<u>353,677</u>	<u>381,275</u>	<u>394,614</u>	<u>13,339</u>	<u>3.50%</u>
TOTAL	<u>\$380,062</u>	<u>\$383,362</u>	<u>\$406,275</u>	<u>\$424,614</u>	<u>\$18,339</u>	<u>4.51%</u>
FULL TIME POSITIONS	3	4	4	5	1	25.00%

Planning and Zoning Administration



Economic Development

DEPARTMENT DESCRIPTION:

The County supports the Front Royal-Warren County Chamber of Commerce and pays an annual \$500 membership fee.

The Front Royal - Warren County Economic Development Authority (EDA) is committed to attracting new business and assisting current businesses in reaching their potential. The EDA emphasis is on quality businesses and jobs that enhance our community.

The Enterprise Zone grants line item includes real estate and machinery and tools taxes from businesses and industries located in the Route 340/522 Corridor. Any Enterprise Zone grants paid through the EDA during the year are reimbursed through this line item. At the end of the year any leftover funds are transferred to Special Projects for use on capital projects.

BUDGET SUMMARY:

	FY 2014-2015 ACTUAL	FY 2015-2016 ACTUAL	FY 2016-2017 ADOPTED BUDGET	FY 2017-2018 ADOPTED BUDGET	INCREASE (DECREASE) FY 2016-2017 TO FY 2017-2018	
					AMOUNT	%
COSTS:						
PERSONNEL	0	0	0	0	0	0.00%
OPERATING	116,850	1,532,581	1,532,581	1,819,703	287,122	18.73%
CAPITAL	0	0	0	0	0	0.00%
TOTAL	\$116,850	\$1,532,581	\$1,532,581	\$1,819,703	\$287,122	18.73%
REVENUE:						
FEES	0	0	0	0	0	0.00%
STATE/FEDERAL	0	0	0	0	0	0.00%
LOCAL	116,850	1,532,581	1,532,581	1,819,703	287,122	18.73%
TOTAL	\$116,850	\$1,532,581	\$1,532,581	\$1,819,703	\$287,122	18.73%
FULL TIME POSITIONS	0	0	0	0	0	0.00%

Front Royal-Warren County Airport

DEPARTMENT DESCRIPTION:

The Front Royal-Warren County Airport is a public use general aviation airport located three miles west of Front Royal, Virginia. The Airport, which is owned by Warren County, is comprised of a single east-west runway which measures 3,007 feet by 75 feet. Additional airport facilities include a full parallel taxiway along with an 11,000 square yard apron. Covered aircraft storage is provided by 32 T-hangar units and 7,600 square feet of conventional hangar space. There are currently 71 aircraft based at the Airport, which in addition to transient traffic, account for approximately 15,000 annual takeoffs or landings. A 3,000 square foot terminal building is located along the eastern portion of the airport property along with an adjacent auto parking lot. PHI, a fixed-based medical air transport company houses a helicopter at the Airport to transport critically injured/sick patients in the County and surrounding areas to advanced hospital facilities. Randolph-Macon Academy Flight School, Skyline Soaring Club, Inc., a glider flight training organization, and Cass Aviation, a Fixed Based Operator offering general aviation flight services, are also based at the facility. Fuel for piston aircraft and aircraft maintenance services are offered at the Airport as well.

BUDGET SUMMARY:

	FY 2014-2015 ACTUAL	FY 2015-2016 ACTUAL	FY 2016-2017 ADOPTED BUDGET	FY 2017-2018 ADOPTED BUDGET	INCREASE (DECREASE) FY 2016-2017 TO FY 2017-2018	
					AMOUNT	%
COSTS:						
PERSONNEL	15,000	15,600	16,200	17,400	1,200	7.41%
OPERATING	46,655	55,682	95,843	100,800	4,957	5.17%
CAPITAL	929,560	372,024	74,401	71,465	(2,936)	-3.95%
TOTAL	\$991,215	\$443,306	\$186,444	\$189,665	\$3,221	1.73%
REVENUE:						
FEES	172,620	174,477	186,444	189,665	3,221	1.73%
STATE/FEDERAL	0	0	0	0	0	0.00%
LOCAL	818,595	268,829	0	0	0	0.00%
TOTAL	\$991,215	\$443,306	\$186,444	\$189,665	\$3,221	1.73%
FULL TIME POSITIONS	0	0	0	0	0	0.00%

Environmental Management

DEPARTMENT DESCRIPTION:

This section includes contributions to the Lord Fairfax Soil and Water Conservation District and Friends of the Shenandoah River. Also included is the Abandoned Vehicle Removal Program in Warren County, which is designed to identify and remove inoperable motor vehicles from public and private land. Through a program operated by the Department of Motor Vehicles (DMV), the County can provide up to forty-five dollars (\$45.00) for each inoperable motor vehicle that is demolished and approved by DMV.

BUDGET SUMMARY:

	FY 2014-2015 ACTUAL	FY 2015-2016 ACTUAL	FY 2016-2017 ADOPTED BUDGET	FY 2017-2018 ADOPTED BUDGET	INCREASE (DECREASE) FY 2016-2017 TO FY 2017-2018	
					AMOUNT	%
COSTS:						
PERSONNEL	0	0	0	0	0	0.00%
OPERATING	14,450	18,020	35,500	37,000	1,500	4.23%
CAPITAL	0	0	0	0	0	0.00%
TOTAL	\$14,450	\$18,020	\$35,500	\$37,000	\$1,500	4.23%
REVENUE:						
FEES	0	0	0	0	0	0.00%
STATE/FEDERAL	500	1,100	20,000	20,000	0	0.00%
LOCAL	13,950	16,920	15,500	17,000	1,500	9.68%
TOTAL	\$14,450	\$18,020	\$35,500	\$37,000	\$1,500	4.23%
FULL TIME POSITIONS	0	0	0	0	0	0.00%

VPI Extension Service

DEPARTMENT DESCRIPTION:

Virginia Cooperative Extension (V.C.E.) is an educational partnership between the U. S. Department of Agriculture, Virginia's Land Grant Universities (Virginia Tech & Virginia State) and local governments. V.C.E. serves as the primary source of assistance for agriculture and horticulture production within the County. V.C.E. offers educational programs designed to meet the needs of Warren's residents in agriculture, horticulture, family and consumer sciences, and 4-H Youth Development. Local program delivery is also enhanced by volunteers who receive training by Extension Services personnel.

Building on the strength of our agriculture, natural resources, and family and community heritage, we enable people to shape their futures through research based educational programs. Recognizing that knowledge is power, we serve people where they live and work. We are a dynamic organization which stimulates positive personal and societal change leading to more productive lives, families, farms, and forests, as well as a better environment in urban and rural communities. V.C.E. is a product of cooperation with citizens who, through local Extension Leadership Councils and various advisory groups, help design, implement, and evaluate Cooperative Extension's needs-driven program.

Mission Statement

V.C.E. 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.

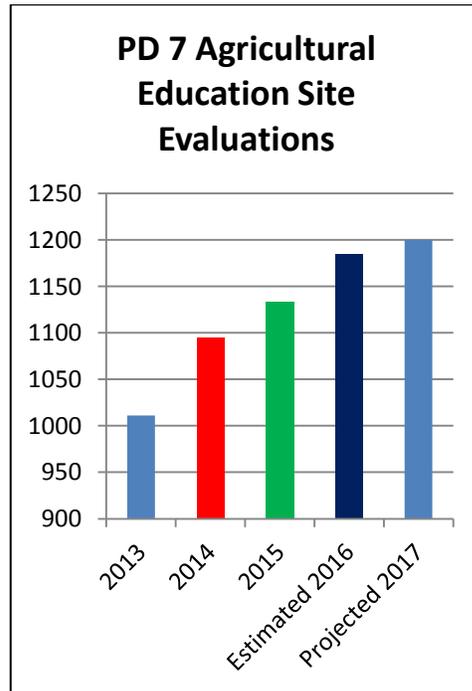
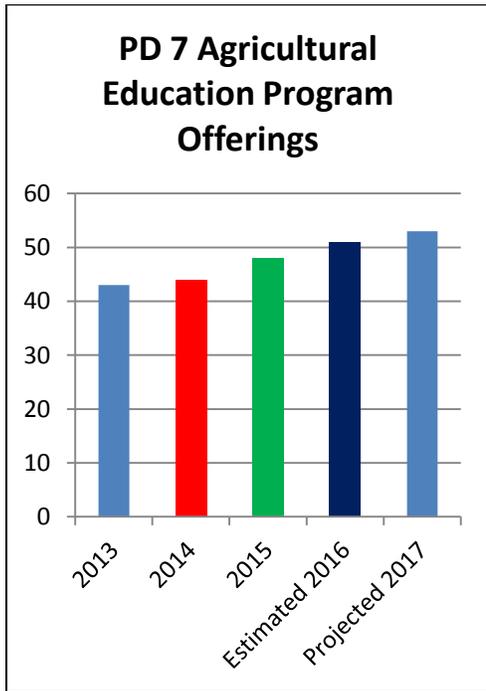
Core Values

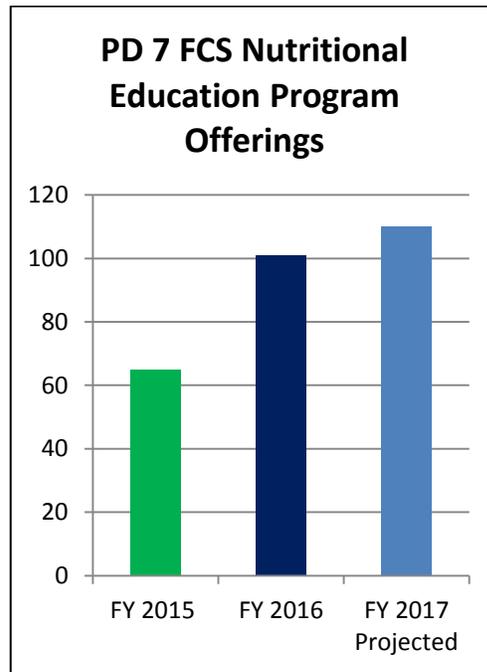
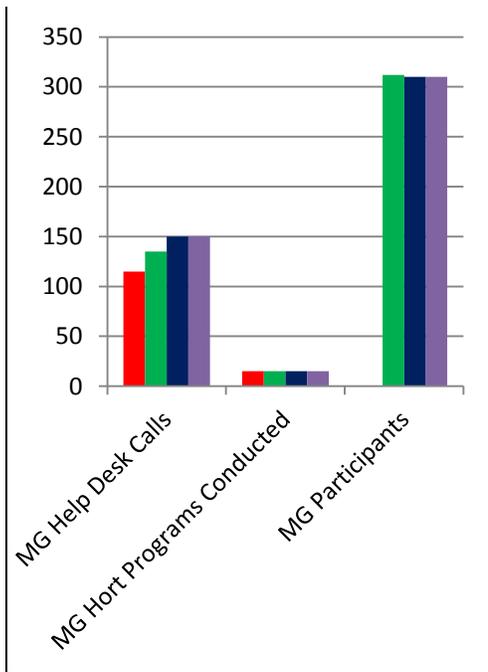
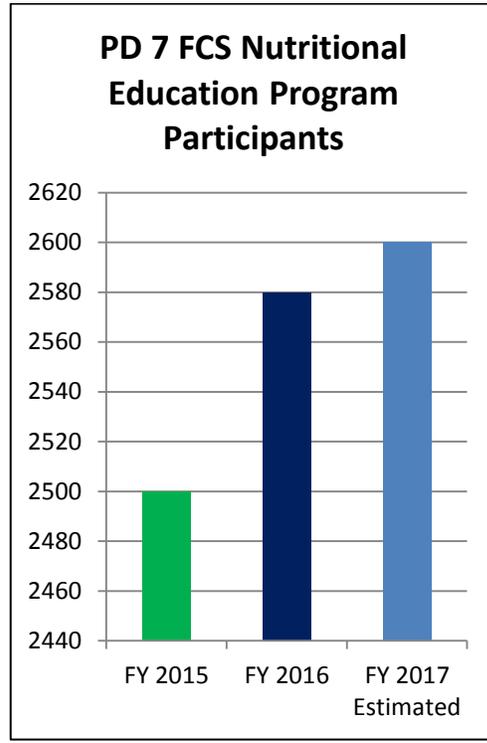
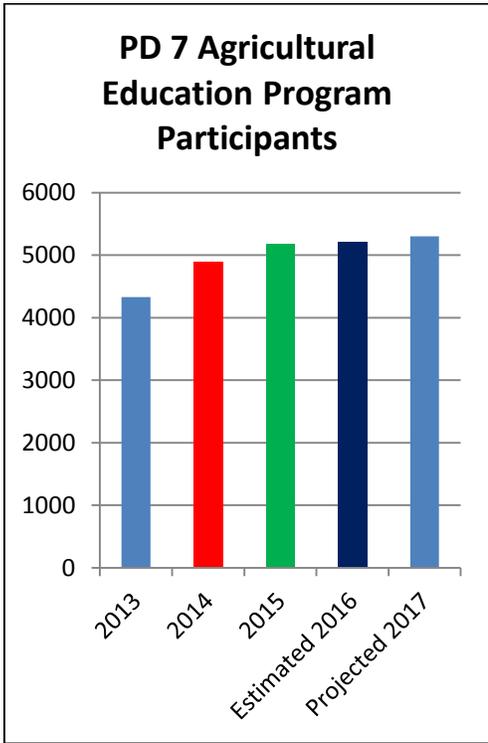
- Inclusion of all stakeholders and partners in programming and discussions related to issues that affect agricultural enterprises, the family, and the local community.
- Integrity of information is maintained through unbiased and relevant research.
- Science-based knowledge is gathered from the research of highly respected scientists.
- Engagement of each partner in developing solutions for the challenges faced by the family, on the land, or in the community.
- Partnerships with all universities, state and federal agencies, community organizations, local and state governmental representatives, and other groups that provide access to vital resources.
- Individual relationships between Extension educators and specialists with farmers, families, and local community representatives.
- Good stewardship of public trust where investments of time, money, and intellectual resources are effectively applied to responding to local issues.

Extension is committed to providing access to unbiased, scientific information related to locally defined issues; a presence in local communities; the establishment of strong partnerships and collaborative coalitions; and innovative service to the commonwealth.

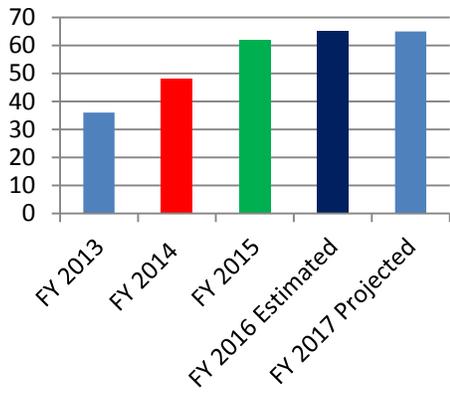
RESPONSIBILITIES:

- Support the 4-H Youth program by helping to coordinate the local 4-H Character Counts educational programs, develop and facilitate after school, weekend, and summer day camp programs for at-risk youth ages 5-18, identify resources and write grants to support programming efforts.
- Work with volunteers, public schools, and other youth serving organizations to develop and deliver hands-on research-based learning experiences to complement classroom learning and contribute to the positive and healthy development of youth.
- Provide livestock management expertise and develop, deliver, and evaluate livestock education program activities that will enhance the sustainability of Virginia agriculture in a multi-county area.
- Maintain a level of expertise that complements Virginia’s animal industry mission and goals.
- Network with industry specialists and other agents.
- Provide training and support programming that help individuals and families improve their lives while increasing their knowledge and implementation of improved nutrition and financial management techniques.

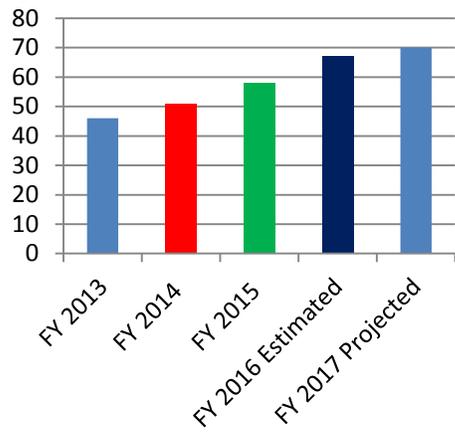




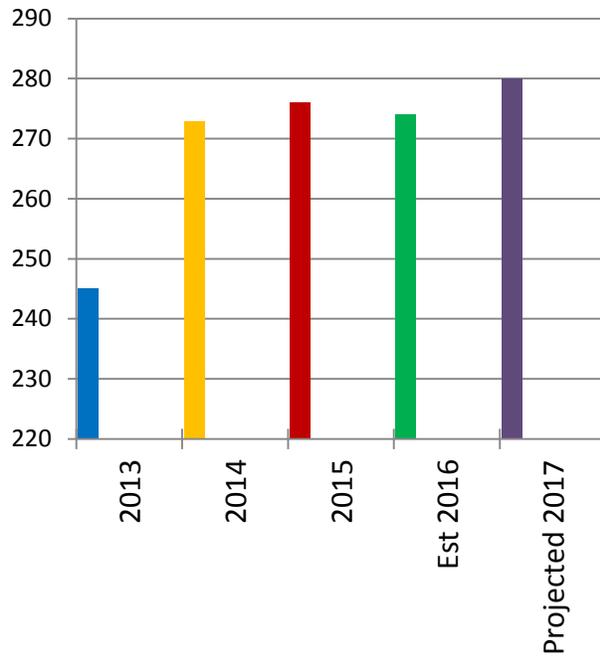
**# of PD 7 Participants
Completing 10+ Hours of
FCS In-Depth Financial
Education**

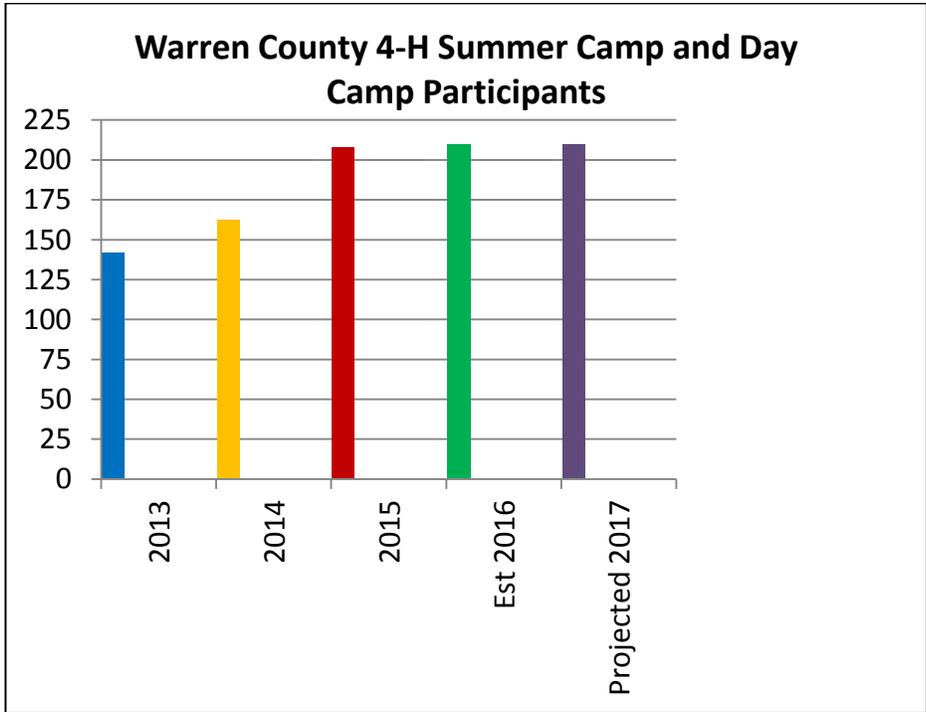
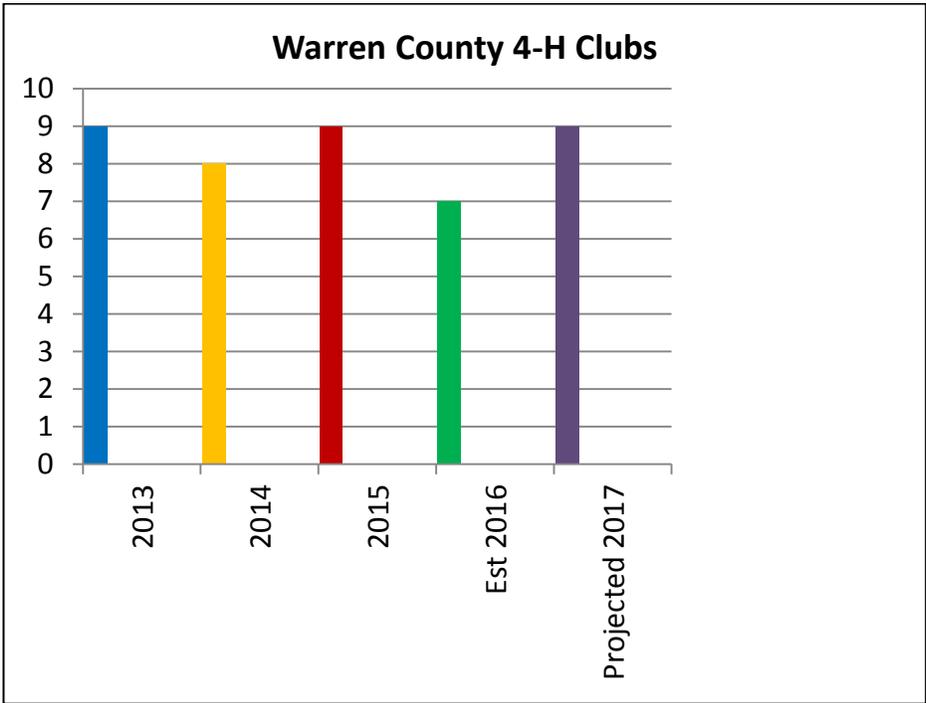


**# of One Time FCS Financial
Management Presentations
for PD 7 Groups**

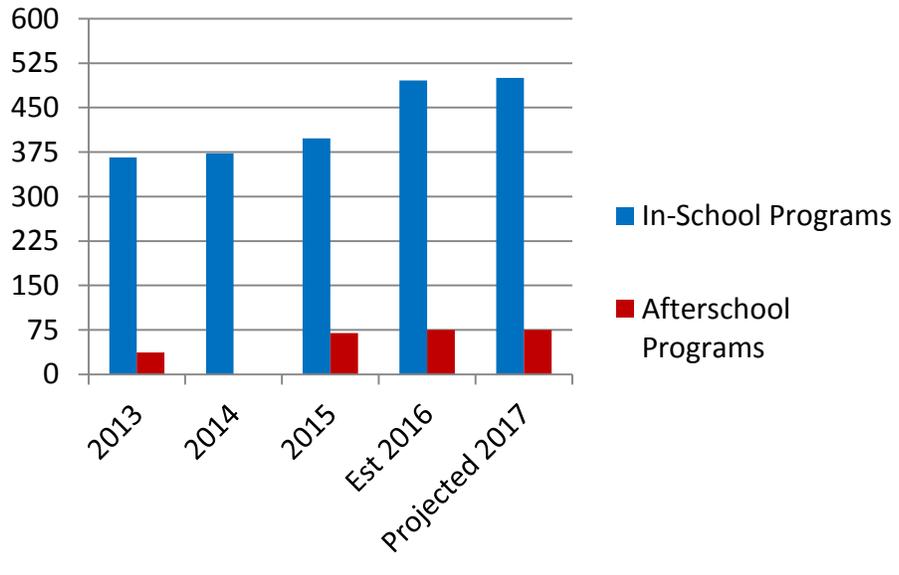


Total Warren County 4-H Enrollments





Warren County 4-H In-School and Afterschool Program Participants



BUDGET SUMMARY:

	FY 2014-2015 <u>ACTUAL</u>	FY 2015-2016 <u>ACTUAL</u>	FY 2016-2017 ADOPTED <u>BUDGET</u>	FY 2017-2018 ADOPTED <u>BUDGET</u>	INCREASE (DECREASE) FY 2016-2017 TO FY 2017-2018	
					<u>AMOUNT</u>	<u>%</u>
COSTS:						
PERSONNEL	93,102	94,471	105,472	110,001	4,529	4.29%
OPERATING	9,384	9,673	10,150	9,565	(585)	-5.76%
CAPITAL	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00%</u>
TOTAL	\$102,486	\$104,144	\$115,622	\$119,566	\$3,944	3.41%
REVENUE:						
FEES	0	0	0	0	0	0.00%
STATE/FEDERAL	0	0	0	0	0	0.00%
LOCAL	<u>102,486</u>	<u>104,144</u>	<u>115,622</u>	<u>119,566</u>	<u>3,944</u>	<u>3.41%</u>
TOTAL	\$102,486	\$104,144	\$115,622	\$119,566	\$3,944	3.41%
FULL TIME POSITIONS	1	1	1	1	0	0.00%

Full Time Staff

<u>DEPARTMENT</u>	<u>FY 2014-2015 ACTUAL</u>	<u>FY 2015-2016 ACTUAL</u>	<u>FY 2016-2017 ADOPTED BUDGET</u>	<u>FY 2017-2018 ADOPTED BUDGET</u>	<u>FY 2017-2018 CHANGE</u>
<u>GENERAL GOVERNMENT ADMINISTRATION</u>					
Board of Supervisors	0	0	0	0	
County Administration	6	7	7	7	
County Attorney's Office	3	3	3	3	
Office of the Commissioner of the Revenue	10	10	10	10	
Reassessment	0	0	0	0	
Treasurer's Office	7	7	7	7	
Finance and Purchasing	4	5	5	5	
Elections	2	2	2	2	
<u>JUDICIAL ADMINISTRATION</u>					
Circuit Court	0	0	0	0	
General District Court	0	0	0	0	
Magistrates	0	0	0	0	
Juvenile and Domestic Court	0	0	0	0	
Clerk of Circuit Court	8	8	9	9	
Law Library	0	0	0	1	1
Commonwealth's Attorney	8	8	9	9	
<u>PUBLIC SAFETY</u>					
Sheriff's Office	54	53	53	54	1
E-911 System	6	6	7	7	
Volunteer Fire and Rescue	0	0	0	0	
Court Services	8	10	10	10	
Probation	1	1	1	1	
Building Inspections	6	6	7	7	
Animal Control	4	4	4	4	
Medical Examiner	0	0	0	0	
Fire and Rescue Department	28	29	29	29	
Cost Recovery	0	0	0	0	
<u>PUBLIC WORKS</u>					
Public Works/Sanitary Districts	0	0	0	1	1
Streets and Highways	0	0	0	0	
Refuse Collection	0	0	0	0	
Refuse Disposal	4	5	5	5	
Building and Grounds	5	5	6	6	

<u>DEPARTMENT</u>	<u>FY 2014-2015 ACTUAL</u>	<u>FY 2015-2016 ACTUAL</u>	<u>FY 2016-2017 ADOPTED BUDGET</u>	<u>FY 2017-2018 ADOPTED BUDGET</u>	<u>FY 2017-2018 CHANGE</u>
<u>HEALTH AND WELFARE</u>					
Health	0	0	0	0	
Mental Health and Disability	0	0	0	0	
Social Services	39	41	41	41	
Other Social Services	0	0	0	0	
Children's Services Act	1	1	1	1	
<u>EDUCATION</u>					
Lord Fairfax Community College	0	0	0	0	
<u>PARKS, RECREATION AND CULTURAL</u>					
Parks and Recreation	17	18	18	19	1
Library Museum Cult. Enrichment	0	0	0	0	
<u>COMMUNITY DEVELOPMENT</u>					
Planning and Zoning Administration	3	4	4	5	1
Economic Development	0	0	0	0	
Front Royal/Warren County Airport	0	0	0	0	
Environmental Management	0	0	0	0	
Gypsy Moth Control	0	0	0	0	
VPI Extension Service	1	1	1	1	
TOTAL	225	234	239	244	5

Non-Departmental

DEPARTMENT DESCRIPTION:

Items included in this section are operating costs that are not department specific or resources that are shared County-wide.

BUDGET SUMMARY:

	FY 2014-2015 ACTUAL	FY 2015-2016 ACTUAL	FY 2016-2017 ADOPTED BUDGET	FY 2017-2018 ADOPTED BUDGET	INCREASE (DECREASE) FY 2016-2017 TO FY 2017-2018 AMOUNT	%
COSTS:						
PERSONNEL	113,751	105,908	107,812	114,868	7,056	6.54%
OPERATING	155,329	170,876	2,041,313	871,446	(1,169,867)	-57.31%
CAPITAL	0	0	0	0	0	0.00%
TOTAL	<u>\$269,080</u>	<u>\$276,784</u>	<u>\$2,149,125</u>	<u>\$986,314</u>	<u>\$(1,162,811)</u>	<u>-54.11%</u>
REVENUE:						
FEES	0	0	0	0	0	0.00%
STATE/FEDERAL	195,824	213,184	201,000	211,000	10,000	4.98%
LOCAL	73,256	63,600	1,948,125	775,314	(1,172,811)	-60.20%
TOTAL	<u>\$269,080</u>	<u>\$276,784</u>	<u>\$2,149,125</u>	<u>\$986,314</u>	<u>\$(1,162,811)</u>	<u>-54.11%</u>
FULL TIME POSITIONS	0	0	0	0	0	0.00%

BUDGET DETAIL:

	FY 2014-2015 ACTUAL	FY 2015-2016 ACTUAL	FY 2016-2017 APPROPRIATION	FY 2017-2018 APPROVED BUDGET
** NON-DEPARTMENTAL **				
HOSPITAL MEDICAL (RETIREEES)	91,304	105,650	97,812	104,868
UNEMPLOYMENT COMPENSATION	22,447	258	10,000	10,000
	<u>113,751</u>	<u>105,908</u>	<u>107,812</u>	<u>114,868</u>
MAINTENANCE - CENTRAL COMPUTER	72,184	61,059	60,000	60,000
MAINTENANCE - CENTRAL COPIER	2,082	2,092	3,000	3,000
MAINTENANCE - COMPUTER (SCHOOL SYS.)	75,000	107,725	107,725	107,725
COMPOSITE INDEX OFFSET	0	0	733,278	42,698
OPERATIONS FOR 2ND MIDDLE SCHOOL	0	0	604,582	0
ROUTE 340/522 CORRIDOR PAYMENT	0	0	236,831	236,831
RENTAL OF PROPERTY-HHSC	0	0	161,680	161,680
ROUTE 340/522 TROLLEY	0	0	0	25,000
RESERVE FOR CONTINGENCIES	6,063	0	134,217	234,512
	<u>155,329</u>	<u>170,876</u>	<u>2,041,313</u>	<u>871,446</u>
	<u>\$269,080</u>	<u>\$276,784</u>	<u>\$2,149,125</u>	<u>\$986,314</u>

Capital Outlay

DEPARTMENT DESCRIPTION:

The Capital Outlay section of the budget includes both capital outlay expenditures and debt service. Capital projects are non-recurring with a useful life of five years or more. The estimated cost of the expenditure will exceed \$25,000 for a general government project and \$100,000 for a school project. Projects include facilities development and/or improvement, infrastructure and large equipment needs.

BUDGET SUMMARY:

	FY 2014-2015 ACTUAL	FY 2015-2016 ACTUAL	FY 2016-2017 ADOPTED BUDGET	FY 2017-2018 ADOPTED BUDGET	INCREASE (DECREASE) FY 2016-2017 TO FY 2017-2018	
					AMOUNT	%
COSTS:						
PERSONNEL	0	0	0	0	0	0.00%
OPERATING	0	0	0	0	0	0.00%
CAPITAL	<u>18,343,263</u>	<u>27,116,421</u>	<u>14,129,146</u>	<u>16,035,139</u>	<u>1,905,993</u>	<u>13.49%</u>
TOTAL	\$18,343,263	\$27,116,421	\$14,129,146	\$16,035,139	\$1,905,993	13.49%
REVENUE:						
FEES	0	0	0	0	0	0.00%
STATE/FEDERAL	0	0	0	0	0	0.00%
LOCAL	<u>18,343,263</u>	<u>27,116,421</u>	<u>14,129,146</u>	<u>16,035,139</u>	<u>1,905,993</u>	<u>13.49%</u>
TOTAL	\$18,343,263	\$27,116,421	\$14,129,146	\$16,035,139	\$1,905,993	13.49%
FULL TIME POSITIONS	0	0	0	0	0	0.00%

BUDGET DETAIL:

** CAPITAL OUTLAY **	FY 2014-2015 ACTUAL	FY 2015-2016 ACTUAL	FY 2016-2017 APPROPRIATION	FY 2017-2018 APPROVED BUDGET
FURNITURE AND FIXTURES	7,016	5,703	12,500	12,500
CENTRAL TELEPHONE SYSTEM	0	402	10,000	10,000
COUNTY OFFICE SPACE	0	817	0	0
ECONOMIC DEVELOPMENT	136,728	134,065	106,489	106,489
CENTRAL COMPUTER & INTERNET	40	160	50,000	50,000
REVENUE SHARING	42,228	705,166	250,000	250,000
JUVENILE DETENTION FACILITY	255,613	320,920	309,765	423,598
AIRPORT GRANT-LOCAL	100	32,925	0	0
TAX MAPPING	12,200	7,200	10,000	10,000
340/522 WATER-SEWER BOND PROJECT	267,048	270,073	268,740	0
RIVERMONT VFD	0	10,881	0	150,000
NORTH WARREN VFD	6,070	53,311	7,500	10,000
COURTHOUSE GENERAL OBLIGATION BOND	352,470	358,719	355,288	355,288
BUILDING IMPROVEMENT FUND	472,154	138,597	133,960	133,960
AVTEX SOCCER FIELDS	207,129	108,987	75,000	50,000
EASTHAM PROPERTY LEASE	937	0	0	0
BING CROSBY STADIUM	19,997	22,853	15,000	15,000
COMPUTER SOFTWARE	15,984	0	20,000	30,000
COMMUNICATIONS EQUIP. LOAN	0	0	0	150,000
PURCHASE OF SECOND STREET PROPERTY	0	77	100,000	100,000
SCHOOL CAPITAL IMP. (MEALS TAX)	0	0	350,000	350,000
SCHOOL CAPITAL IMP. PHASE IIA (MEALS TAX)	0	0	350,000	350,000
SCHOOL CAPITAL IMP. PHASE IIB (MEALS TAX)	0	0	175,000	225,000
SCHOOL BONDS	6,182,830	3,605,718	2,496,494	2,496,494
FISHNET PROPERTY	507,181	106,112	150,000	150,000
2004 BING CROSBY IMPROVEMENT BOND	0	250,000	250,000	250,000
2004 SCHOOL BONDS	0	1,267,708	1,267,708	1,267,708
COURTHOUSE SECURITY	0	0	25,000	25,000
SAMUELS PUBLIC LIBRARY	31,863	31,863	53,105	53,105
SCHOOL CAPITAL IMP. PHASE II	0	505,525	505,525	505,525
REGIONAL JAIL	2,767,396	4,679,672	990,000	990,000
REGIONAL JAIL - DOMINION	0	0	3,260,000	3,260,000
COMMUNITY CENTER/ADDITIONS & REN.	949	0	0	0
COUNTY 20-YEAR CAPITAL IMP. PLAN	0	925	50,000	0
EASTHAM PARK	29,985	18,951	25,000	25,000
NEW CONVENIENCE SITES	1,463	12,060	100,000	100,000
CATLETT MOUNTAIN LANDFILL	73,384	0	20,000	0
MCKAY HOUSE STABILIZATION	2,047	260	0	5,000
PUBLIC SAFETY BUILDING	0	526,954	526,954	526,954
VPSA - SCHOOL BONDS	1,055,151	1,033,400	0	0
WARREN COUNTY DOG PARK	0	789	0	0
VEHICLES & EQUIPMENT	124,364	(49,351)	0	0
ROUTE 522 BEAUTIFICATION PROJECT	1,713	9,126	0	0
FORK PARK	0	0	25,000	25,000

** CAPITAL OUTLAY **	FY 2014-2015 ACTUAL	FY 2015-2016 ACTUAL	FY 2016-2017 APPROPRIATION	FY 2017-2018 APPROVED BUDGET
FAIRGROUNDS RD. PROPERTY ACQUISITION	5,000	0	0	0
LIONS PARK	0	0	0	20,000
SECOND MIDDLE SCHOOL (PH.II,PARTII)	1,003,743	4,619,306	0	0
SECOND MIDDLE SCHOOL (PH.II,PARTII)- DOMI	0	0	1,000,000	1,000,000
SIMPSON'S LANDING	33,364	0	0	0
LEACH RUN PARKWAY	761,954	2,639,740	492,618	492,618
FREEZELAND ROAD PARK	0	0	0	0
2013 LEASE REV. REFUNDING BOND	581,868	606,317	0	0
SHENANDOAH FARMS VFC	0	0	7,500	10,000
COURT HOLDING PROJECT (OLD JAIL)	43,983	166,179	0	0
DOMINION WATER PAYMENT	0	0	0	0
SEPTAGE RECEIVING FACILITY DEBT SERVICE	0	0	120,000	88,750
HEALTH AND HUMAN SERVICES COMPLEX	2,882,627	3,675,821	100,000	50,000
SHENANDOAH FARMS BOAT LANDING	7,841	83,458	15,000	0
APPALACHIAN TRAIL CONNECTOR	1,720	92	25,000	50,000
THOMPSON KISS-AND-RIDE	8,449	70,715	25,000	25,000
EASTHAM PARK TRAIL-PHASE III	2,002	230,520	0	0
WILLIAM E. CARSON TRAIL	5,045	15,037	0	0
WC GOVERNMENT CENTER TREASURER/COR	800	437,233	0	0
RESSIE JEFFRIES	0	194,237	0	100,000
2016 QECB BONDS	0	3,500	0	0
SCHOOL RETIRED DEBT	0	0	0	1,737,150
REV. SHARING - OLD OAK LANE PH. I	207,480	0	0	0
REV. SHARING - HOMESTEAD DRIVE	133,450	0	0	0
REV. SHARING - PINE RIDGE RD. PH I	5,298	868	0	0
REV. SHARING - OLD OAK LANE PH. II	59,859	123,041	0	0
REV. SHARING - FELLOWS DR PH. III	3,866	1,873	0	0
REV. SHARING - OLD OAK LANEN PH. III	20,874	64,341	0	0
REV. SHARING - COPENHAVER RD.	0	5,587	0	0
REV. SHARING - WESTERN LN-PH. I	0	6,328	0	0
REV. SHARING - SHANGRI-LA RD.	0	1,650	0	0
TOTAL	\$18,343,263	\$27,116,411	\$14,129,146	\$16,035,139



**Warren County Middle School
(Former Warren County High School, Renovated 2010)**



Warren County High School

Public Schools

DEPARTMENT DESCRIPTION:

The Warren County Public School System provides a quality education for approximately 5,400 students in grades K-12. The system is accredited by the Virginia Department of Education. The system includes:

- Five Elementary Schools (K-12)
- Two Middle School (6-8)
- Two High Schools (9-12)
- Career and Technical Center (10-12)
- Dual Enrollment with Lord Fairfax Community College
- Mountain Vista Governor's School

The School System employs a total of 755 full time employees. Included in this number are 426 teaching positions, 34 administrator positions, 13 other professional staff and 282 non-licensed support staff.

A total operating budget of \$55,092,291 (includes debt service) breaks down to the following: 75% is used for instruction, 12% Operations/Maintenance, 5% for Transportation, 4% is for Administration, Attendance and Health, 3% Technology, and 1% Debt Service. The estimated Per Pupil Expenditure for operations is \$10,330.

The school system offers comprehensive curriculum at all grade levels. In addition, state of the art technology is available at all schools which includes, but is not limited to, smart multi-media projectors, digital microscopes, digital cameras, digital document cameras, computer labs, mobile laptop computer labs, etc.

The elementary school programs begin serving students as early as three years old based on identified special needs of students. An at-risk program begins at age four, serving a wider range of students. Regular schooling begins at age five with full day kindergarten. Over 80% of the school day is spent in the four core academic areas. The Federal Title I program provides additional supports in reading and math. Students also receive instruction in music, art, physical education, health, and guidance services.

The middle school programs, like the elementary, spend over 80% of the day in the four core subject areas. Students in middle school take exploratory classes on a variety of content areas such as art, computers, foreign language, leadership, journalism, and technology. Students also have opportunity to participate in band and chorus.

The high school curriculum is based on the Virginia Standards of Learning (SOL) as well as technology education. 176 credit courses are offered in grades 8-12. There are 56 career and technical courses, 25 which lead to some type of certification. Students can earn dual enrolled credits via a partnership with Lord Fairfax Community College. Advanced courses, including Advanced Placement (AP) are offered and a wide range of co-curricular and extracurricular activities are available for students to connect to school in a variety of interest areas.

BUDGET SUMMARY:

SCHOOL OPERATING FUND

	FY	FY	FY	FY	INCREASE (DECREASE)	
	2014-2015	2015-2016	2016-2017	2017-2018	FY 2016-2017 TO FY 2017-2018	
	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET	AMOUNT	%
COSTS:						
PERSONNEL	41,987,806	41,051,766	43,431,948	45,043,308	1,611,360	3.71%
OPERATING	7,717,085	9,007,192	7,981,886	9,465,652	1,483,766	18.59%
CAPITAL	1,763,300	1,379,079	1,763,300	583,331	(1,179,969)	-66.92%
TOTAL	\$51,468,191	\$51,438,037	\$53,177,134	\$55,092,291	\$1,915,157	3.60%
REVENUE:						
FEES	646,891	996,990	776,591	495,301	(281,290)	0.00%
STATE/FEDERAL	30,332,613	29,997,572	30,287,599	31,175,826	888,227	2.93%
LOCAL	20,488,687	20,443,475	22,112,944	23,421,164	1,308,220	5.92%
TOTAL	\$51,468,191	\$51,438,037	\$53,177,134	\$55,092,291	\$1,915,157	3.60%
FULL TIME POSITIONS	750	725	723	742	19	2.63%

SCHOOL CAFETERIA FUND

	FY	FY	FY	FY	INCREASE (DECREASE)	
	2014-2015	2015-2016	2016-2017	2017-2018	FY 2016-2017 TO FY 2017-2018	
	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET	AMOUNT	%
COSTS:						
PERSONNEL	743,894	896,482	842,110	998,168	156,058	18.53%
OPERATING	1,788,658	1,559,903	1,639,938	1,526,832	(113,106)	-6.90%
CAPITAL	44,676	40,079	171,853	175,000	3,147	1.83%
TOTAL	\$2,577,228	2,496,464	\$2,653,901	\$2,700,000	\$46,099	1.74%
REVENUE:						
FEES	1,254,413	1,309,192	1,213,945	1,312,244	98,299	8.10%
STATE/FEDERAL	1,173,442	1,586,600	1,439,956	1,387,756	(52,200)	-3.63%
LOCAL	0	0	0	0	0	0.00%
TOTAL	\$2,427,855	\$2,895,792	\$2,653,901	\$2,700,000	\$46,099	1.74%
FULL TIME POSITIONS	39	39	39	42	0	0.00%

Sanitary Districts

A sanitary district is a special taxing district allowed by the Code of Virginia. The Property Owners Association/Home Owners Association of the sanitary district submits an annual budget request to the Board of Supervisors for approval (the Board of Supervisors approves the staff request for the Shenandoah Farms Sanitary District and Lake Front Royal Sanitary District). There are eleven sanitary districts in Warren County: Skyland Estates, Shenandoah Shores, South River Estates, Blue Mountain, Riverside, Shenandoah Farms, Cedarville Heights, Lake Front Royal, Shangri-La, High Knob, and Linden Heights.

SKYLAND ESTATES SANITARY DISTRICT

Tax Rate:

Per lot tax on lots in existence as of January 1, 2017

\$0.35 per \$100 of assessed value of lot plus \$0.35 per \$100 of assessed value on improvements

Budget:

Contract Payments for Road Maintenance, Snow Removal and Administrative Expenses	\$212,234
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SHENANDOAH SHORES SANITARY DISTRICT

Tax Rate:

Per lot tax on lots in existence as of January 1, 2017

\$120.00 per lot plus \$0.20 per \$100 of assessed value on improvements

Budget:

Contract Payments for Road Maintenance, Snow Removal, Administrative and Miscellaneous Expenses	\$308,158
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SOUTH RIVER ESTATES SANITARY DISTRICT

Tax Rate:

Per lot tax on lots in existence as of January 1, 2017

\$300.00 per lot plus \$0.05 per \$100 of assessed value on improvements

Budget:

Contract Payments for Road Maintenance, Snow Removal and Administrative Expenses	\$11,933
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BLUE MOUNTAIN SANITARY DISTRICT

Tax Rate:

Per lot tax on lots in existence as of January 1, 2017

\$65.00 per lot plus \$0.28 per \$100 of assessed value on improvements

Budget:

**Contract Payments for Road Maintenance, Snow Removal, VDOT Revenue
Sharing Project, Administrative and Miscellaneous Expenses** **\$151,765**

RIVERSIDE SANITARY DISTRICT

Tax Rate:

Per lot tax on lots in existence as of January 1, 2017

\$60.00 per lot plus \$0.17 per \$100 of assessed value on improvements

Budget:

**Contract Payments for Road Maintenance, Snow Removal, and
Miscellaneous Expenses** **\$3,480**

CEDARVILLE HEIGHTS SANITARY DISTRICT

Tax Rate:

Per lot tax on lots in existence as of January 1, 2017

\$50.00 per lot

Budget:

**Contract Payments for Snow Removal, Administrative and Miscellaneous
Expenses** **\$1,700**

HIGH KNOB SANITARY DISTRICT

Tax Rate:

Per lot tax on lots in existence as of January 1, 2017

\$383.00 per unimproved lot; \$620.00 per improved lot

Budget:

**Contract Payments for Road Maintenance, Snow Removal, Repairs,
Administrative and Miscellaneous Expenses** **\$387,225**

LINDEN HEIGHTS SANITARY DISTRICT

Tax Rate:

Per lot tax on lots in existence as of January 1, 2017 \$350.00 per lot

Budget:

Contract Payments for Road Maintenance, Snow Removal, Administrative and Miscellaneous Expenses	\$26,880
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SHANGRI-LA SANITARY DISTRICT

Tax Rate:

Per lot tax on lots in existence as of January 1, 2017 \$385.00 per lot

Budget:

Contract Payments for Road Maintenance, Snow Removal, FEMA Loan, Rural Addition Loan, Administrative and Miscellaneous Expenses	\$9,144
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Lake Front Royal Sanitary District

DEPARTMENT DESCRIPTION:

The Lake Front Royal Sanitary District (LFRSD) is responsible for the maintenance and improvements to the road system and common areas within the community. The road system consists of approximately 6.5 miles of roads.

RESPONSIBILITIES:

- Develop and set up contracts for work to be performed on the road system such as road maintenance, snow removal, survey contracts, etc. Also develop bid packets and meet with potential bidders to answer questions and concerns.
- Determine the maintenance needs by developing short and long term maintenance plans, maps and lists of roads that need attention so contractors have a clearly mapped out plan of action when they arrive. Due to the fact contracts are based on hourly rates, it is critical to keep things moving by cutting down on wasted time.
- Provide oversight, inspections and monitoring work of contractors and County staff for efficiency and quality of work.
- Develop annual budgets based on need, paying bills within established time frames and developing and maintaining records to track expenditures.
- Respond to resident requests and concerns by email, phone, or personal visit. Keep residents and County officials informed of operations through notifications on the website, emails, and reports to the Warren County Board of Supervisors and the LFRSD Advisory Committee.
- Monitor common areas and parking lot areas for maintenance needs.
- Research products, develop accounts with suppliers, and schedule deliveries of needed materials.
- Perform road maintenance operations in the field and work with contractors when help is needed.
- Perform snow removal operations with County equipment while working with and monitoring the work of contract snow removal. Spread abrasive stone on icy portions of the roadway.
- Review roads, monitor damage, and schedule needed repairs during and after inclement weather events such as flooding or snow and ice.
- Develop and update a comprehensive Capital Improvement Plan (CIP) which outlines infrastructure improvements on an annual basis.

PROJECTS:

Projects on the road and drainage system include but are not limited to:

- Routine and seasonal maintenance such as grading and ditching roads, adding stone, paving repairs, replacing/maintaining/cleaning drainage culverts, vegetation control, and snow/ice removal operations.
- Prioritizing and developing projects for road improvements such as widening and drainage upgrades in preparation for eventual paving projects.
- Identifying potential VDOT Revenue Sharing projects and administering such projects as State/County/LFRSD funds become available.

LAKE FRONT ROYAL SANITARY DISTRICT

Tax Rate:

Per lot tax on lots in existence as of January 1, 2017
\$450.00 per lot

Budget:

Contract Payments for Road Maintenance, Snow Removal, VDOT Revenue Sharing Project, Administrative and Miscellaneous Expenses	\$144,585
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Shenandoah Farms Sanitary District

DEPARTMENT DESCRIPTION:

The Shenandoah Farms Sanitary District is responsible for the maintenance and improvements to the road system within the Warren County portion of the Shenandoah Farms community. In addition there are two dams within the sanitary district that are monitored and maintained. The road system consists of 43 miles of predominantly unpaved roads.

RESPONSIBILITIES:

- Develop and set up contracts for work to be performed on the road system such as road maintenance, snow removal, survey contracts etc. Also develop bid packets and meet with potential bidders to answer questions and concerns.
- Determine the maintenance needs by developing short and long term maintenance plans, maps and lists of roads that need attention so contractors have a clearly mapped out plan of action when they arrive. Due to the fact contracts are based on hourly rates it is critical to keep things moving by cutting down on wasted time.
- Provide oversight, inspections and monitoring work of contractors and County staff for efficiency and quality of work.
- Develop annual budgets based on need, paying bills within established time frames and developing and maintaining records to track expenditures.
- Respond to resident requests and concerns by email, phone, or personal visit. Keep residents and County officials informed of operations through notifications on the website, emails, and reports to the Warren County Board of Supervisors and the POSF Board.
- Monitor the dams at Lake of the Clouds and Spring Lake; perform periodic inspections per the requirements of the Virginia Department of Conservation and Recreation (DCR).
- Research products, develop accounts with suppliers, and schedule deliveries of needed materials.
- Perform road maintenance operations in the field and work with contractors when help is needed.
- Perform snow removal operations with County equipment while working with and monitoring the work of contract snow removal. Spread abrasive stone on icy portions of the roadway.
- Maintain of county tools and equipment.
- Review roads and dams, monitor damage, and schedule needed repairs during and after inclement weather events such as flooding or snow and ice.
- Develop and update a comprehensive Capital Improvement Plan (CIP) which outlines infrastructure improvements on an annual basis.

PROJECTS:

Projects on the road and drainage system include but are not limited to:

- Routine and seasonal maintenance such as grading and ditching roads, adding stone, replacing/maintaining/cleaning drainage culverts, vegetation control, and snow/ice removal operations.
- Prioritizing and developing projects for road improvements such as widening and drainage upgrades in preparation for eventual paving projects.

- Identifying potential VDOT Revenue Sharing projects and administering such projects as State/County/SFSD funds become available.
- In support of the ongoing road and drainage systems, develop SFSD facilities to include a new maintenance building/shop/storage yard.

SHENANDOAH FARMS SANITARY DISTRICT

Tax Rate:

Per lot tax on lots in existence as of January 1, 2017
\$250.00 per unimproved lot; \$285.00 per improved lot

Budget:

Contract Payments for Road Maintenance, Snow Removal, VDOT Revenue Sharing Project, Maintenance of Community Common Areas, VML-VACo payment, Administrative and Miscellaneous Expenses	\$636,430
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Warren County, Virginia
Assessed Valuation of All Taxable Property
Fiscal Years 2007 – 2016

Fiscal Year	Real Estate	Personal Property & Mobile Homes	Machinery & Tools	Public Service	Total Assessed Value
2007	\$2,322,050,800	\$413,895,353	\$19,761,215	\$37,241,703	\$2,792,949,071
2008	\$4,618,588,000	\$426,788,783	\$54,714,951	\$67,587,582	\$5,167,679,316
2009	\$4,737,808,700	\$422,529,586	\$54,831,030	\$71,830,670	\$5,286,999,986
2010	\$4,805,941,500	\$362,529,370	\$57,578,180	\$84,239,604	\$5,310,288,654
2011	\$4,816,929,300	\$336,375,506	\$55,042,750	\$83,128,930	\$5,291,476,486
2012	\$3,783,054,400	\$338,756,346	\$51,946,980	\$95,214,200	\$4,268,971,926
2013	\$3,795,435,900	\$345,186,421	\$52,915,970	\$93,483,110	\$4,287,021,401
2014	\$3,813,780,900	\$361,209,652	\$53,266,515	\$384,518,870	\$4,612,775,937
2015	\$3,924,829,100	\$367,502,458	\$53,266,515	\$693,556,225	\$5,039,154,298
2016	\$4,039,047,050	\$379,410,581	\$60,371,995	\$960,963,480	\$5,439,793,106

Source: Financial Report Year Ended June 30, 2016

Note: The County implemented semi-annual tax billings in Fiscal Year 2010. The values for Fiscal Years 2010, 2011, 2012, 2013 are the assessed values for calendar year 2009, 2010, 2011, and 2012, respectively. The values for Fiscal Year 2014 and the Fiscal Years thereafter are the assessed values for the second half of the prior calendar year and the first half of the current calendar year.

**Property Tax Rates
Warren County, Virginia
Last Ten Calendar Years**

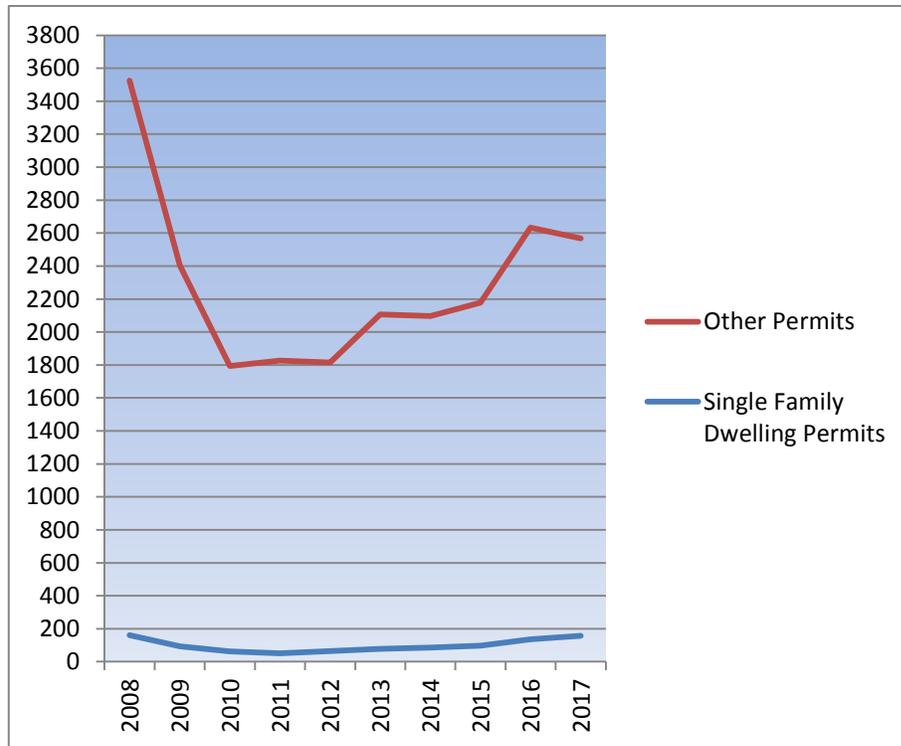
<u>Calendar Year</u>	<u>Real Estate</u>	<u>Personal Property</u>	<u>Machinery and Tools</u>	<u>Mobile Homes</u>
2008	\$0.45	\$3.15	\$1.30	\$0.45
2009	\$0.46	\$4.00	\$1.30	\$0.46
2010	\$0.46	\$4.00	\$1.30	\$0.46
2011	\$0.59	\$4.00	\$1.30	\$0.59
2012	\$0.59	\$4.00	\$1.30	\$0.59
2013	\$0.59	\$4.00	\$1.30	\$0.59
2014	\$0.61	\$4.00	\$1.30	\$0.61
2015	\$0.595	\$4.00	\$1.95	\$0.595
2016	\$0.62	\$4.00	\$1.95	\$0.62
2017	\$0.65	\$4.00	\$1.95	\$0.65

**Demographic & Economic Statistics
County of Warren, Virginia
Fiscal Years 2007-2016**

Fiscal Year	Population	Personal Income (in thousands)	Per Capita Income	September 30 School Enrollment	Unemployment Rate
2007	36,300	1,256,000	34,600	5,332	3.10%
2008	36,695	1,382,000	37,661	5,273	4.20%
2009	36,713	1,384,000	37,697	5,319	6.60%
2010	37,439	1,419,574	37,917	5,339	6.61%
2011	37,688	1,419,556	37,666	5,340	6.20%
2012	38,077	1,408,315	36,986	5,394	5.00%
2013	38,367	1,530,374	39,867	5,390	4.90%
2014	38,699	1,544,352	39,907	5,343	4.80%
2015	38,987	1,564,066	40,118	5,347	4.70%
2016	39,181	1,634,254	41,815	5,296	3.70%

Source: Weldon Cooper Center, Annual school report prepared by the County, www.fedstats.gov.

Building Permits Issued Last Ten Fiscal Years



Building Permits Issued Last Ten Fiscal Years

Fiscal Year	No. of Single Family Dwelling Permits	No. of Other Permits	Total Permits Issued
2007	296	3,773	4,069
2008	162	3,363	3,525
2009	93	2,310	2,403
2010	63	1,730	1,793
2011	51	1,776	1,827
2012	64	1,751	1,815
2013	78	2,028	2,106
2014	85	2,012	2,097
2015	97	2,081	2,178
2016	136	2,498	2,634
2017	157	2,410	2,567

Glossary

Accrual Basis of Accounting – a method of accounting that recognizes the financial effect of transactions, events and inter-fund activities when they occur, regardless of the timing of related cash flows.

ALS – advanced life support.

Appropriation – an authorization made by the County that permits officials to incur obligations against and to make expenditures of governmental resources. Appropriations are usually made for fixed amounts and are granted for a one-year period.

Assessed Value – the fair market value placed upon real and personal property by the County as the basis for levying property taxes.

Balanced Budget – a budget where the revenues equals expenditures.

Basis of Accounting – the timing of recognition, that is, when the effects of transactions or events should be recognized for financial reporting purposes.

BLS – basic life support.

Bond Ratings – a rating of quality on any given bond offering as determined by an independent agency in the business of rating such offerings.

Budget – a plan of financial operation including an estimate of proposed means of financing them (revenue estimates).

Budget Calendar – the schedule of key dates or milestones the County follows in the preparation and adoption of the budget.

BZA – Board of Zoning Appeals.

Capital Improvement Plan (CIP) – a five-year plan of proposed capital expenditures for long-term improvements which include facilities development and/or improvements, infrastructure and large equipment needs.

Comprehensive Annual Financial Report (CAFR) – the annual report that represents a locality's financial activities and contains the independent auditor's reports on compliance with laws, regulations and internal controls over financial reporting based on an audit of financial statements performed in accordance with "Government Auditing Standards."

Consumer Price Index (CPI) – a measure, calculated by the United States Department of Labor, commonly used to indicate the rate of inflation.

Contingency – a budgetary reserve set aside for emergencies or unforeseen expenditures for which no other budget exists.

CSA – Children's Services Act.

CY – Calendar year.

Debt Service – the payment of interest and principal to holders of the County’s debt instruments.

Economic Development Authority (EDA) – responsible for encouraging industrial and commercial development in the County.

EMS – emergency medical services.

EMT – emergency medical technician.

Expenditure – actual outlay of monies for goods or services.

Fringe Benefits – the employer contributions paid by the County as part of the conditions of employment. Examples include health insurance and state public employees retirement system.

Fund – an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves, and equities that are segregated for the purpose of carrying on specific activities or attaining certain objectives.

Fund Balance – the excess of an entity’s assets over its liabilities also known as excess revenues over expenditures. A negative fund balance is sometimes called a deficit.

GASB – Governmental Accounting Standards Board – an organization that provides the ultimate authoritative accounting and financial reporting standards for state and local governments.

General Fund — used to account for all general operating expenditures and revenues. Revenues in the general fund primarily are from property taxes, sales tax, the business license tax and State aid.

IT – information technology.

Modified Accrual Basis of Accounting – basis of accounting according to which revenues are recognized in the accounting period in which they become available and measurable and expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt and certain similar accrued obligations, which are recognized when due.

Non-Departmental Accounts – accounts used to record expenditures that cannot or have not been allocated to individual departments.

Personal Property Tax (PP) – a County tax levied on motor vehicles and boats based on published listings of values, and on machinery and tools based on a percentage of cost.

Public Service Corporation (PSC) – an entity defined by the Commonwealth of Virginia as providing utilities to residents and businesses; includes power companies, phone companies, gas companies, and other similar type organizations.

Real Estate Tax (R/E) – a tax levied on real property in the County; real property is defined as land and improvements on the land (buildings).

Revenue – the income received by the County such as property taxes, fees, user charges, grants, fines and forfeitures, interest income and miscellaneous revenue.

Tax Rate – the amount of tax levied for each \$100 of assessed value.

Transient Occupancy or Lodging Tax – tax on stays at hotels and motels of less than 30 days duration.

User Fees – the payment of a fee for direct receipt of a public service by the person benefiting from the service.