

Warren County Fiscal Year 2014-2015 Budget



Approved by
the Board of
Supervisors
April 15, 2014

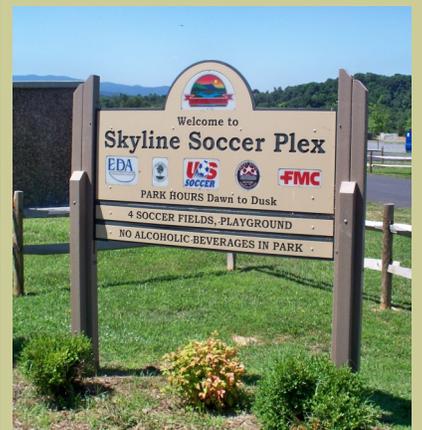


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Warren County Board of Supervisors



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Linda P. Glavis, Vice-Chair
South River District



Tony F. Carter
Happy Creek District



Archie A. Fox
Fork District



Richard H. Traczyk
Shenandoah District

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Janice C. Standridge, Deputy Clerk to the Board of Supervisors
Jodi R. Spittler, Human Resources Manager
Blair D. Mitchell, County Attorney
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Daniel P. Lenz, Director of Parks & Recreation
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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. An FMC management team, led by Mr. 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.

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 square feet 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, the Skyline Drive, Raymond R. "Andy" Guest Shenandoah River State Park, the Shenandoah River and the 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 by 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 transshipping 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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Warren County Government Center
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Front Royal, Virginia 22630
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Douglas P. Stanley
County Administrator

July 1, 2014

FY 2014-2015 Budget Process, Development and Issues

BOARD OF SUPERVISORS

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On behalf of the staff, I am pleased to present you with the adopted budget for Fiscal Year 2014-2015. This budget represents the Board's 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 revenue reductions from the Commonwealth of Virginia, moderate growth in tax revenue, debt service for Phase I of the school capital improvements program (CIP), the first part of Phase II of the school CIP/Public Safety Building and funding for the RSW Regional Jail debt service. 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:

- Minimize the impact on the taxpayers.
- Continue to keep our Capital Improvement Program moving forward including the second Middle School, Rockland Park, Leach Run Parkway and Regional Jail projects.
- Stay competitive with salary and benefits.

These goals are consistent with those of the FY 2013-2014 budget and reflect the Board's desire to continue making progress on its capital improvement program despite the downturn in the economy.

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

- Moderate growth in local revenue sources – real estate, personal property, utility, and sales taxes. There was an increase in total local revenue from \$52,098,072 to \$57,186,623 (\$5,088,551 – 9.76%) included in the budget. The majority of the increase (\$3,000,000) was from anticipated revenue from the Dominion project. \$865,000 of local revenue is from fund balance, up slightly from \$848,000 in FY 2013-2014.
- Decrease growth in support from the State from \$7,716,763 to \$6,405,484 (\$1,311,279 – 16.99%).
- Minimal growth in new home construction and commercial development.
- Continued increasing costs of fuel, electricity, and water and sewer.
- 12.2% increase in Employee Health Insurance rates.
- Need to set aside funding for the opening of the RSW Regional Jail on July 1, 2014.
- Additional 6 months of funding 2.5% merit raise given to employees on January 1, 2014.
- Cost of State mandated 1% employee contribution in VRS rates and corresponding 1% offsetting raise.
- Full cost of implementation of two full-time FF/EMT Positions added in FY 2013-2014
- Capital Improvement Program – The need to continue to set aside funds for ongoing capital projects including the two high schools, middle school renovation, public safety building, regional jail as well as a number of smaller projects.
- Maintaining our fund balance – The need to maintain an undesignated fund balance of 15% pursuant to adopted fiscal policies.

The County held a public hearing on the proposed FY 2014-2015 budget on April 8, 2014. Thirteen speakers addressed the Board of Supervisors during the public hearing on the proposed budget and tax rates for FY 2014-2015. Seven spoke in favor and six spoke in opposition.

The FY 2014-2015 budget was formally adopted on April 15, 2014, and the appropriations resolution was approved on May 6, 2014.

The most significant impact of the budget was the decision by the Board of Supervisors to include \$1,900,000 in additional funding for the RSW regional jail, \$1,000,000 in additional funding for the proposed second middle school and to appropriate an additional \$500,000 to the school system to reduce the employee share of health insurance. The health increase reflects the Board's commitment to the School System to help maintain our quality workforce by staying competitive with pay and benefits.

Significant changes in the County and school system budget requests included in FY 2014-2015 are as follows:

- Reduction in Outside Agency Requests – \$104,363
- Eliminate E911 Training Position – \$24,634
- Eliminated Gypsy Moth Funding – \$21,863
- Reduce Health Insurance increase from 15% to 12.2% – \$45,600
- Decrease in VRS rates from 12.44% to 11.86% – \$54,282
- Eliminate Solid Waste Operator Position Upgrade from PT – \$24,075
- Using \$865,000 in fund balance for capital projects
- Warren County Sheriff's Office – Funding of 10 Compensation Board positions that were previously included in the Corrections budget – \$400,852.

- Additional Funding for RSW Regional Jail – \$1,900,000 (\$1,500,000 Dominion and \$372,034 \$0.01 RE tax increase).
- Additional Funding for 2nd Middle School – \$1,000,000 (Dominion).
- \$200,000 in funding for Leach Run Parkway.
- Additional funding for Samuels Public Library (\$40,000 – 4.79%).
- Additional funding for Warren County Humane Society – (\$40,000 – 18.95%).
- 2 additional FF/EMTS at Linden from 4 to 6 effective January 1, 2015 – \$60,130.
- \$500,000 in additional local appropriation to school system for operating costs to reduce the employee share of health insurance.
- \$151,379 in additional funding for school debt service.

Staffing Impacts

Added Positions – July 1, 2014

- One full-time Adult Social Worker in DSS – (\$48,050)
- One part-time Secretary in DSS (\$24,136)
- PT to FT Custodial position at PSB – (\$23,790)
- PT to FT Parks and Recreation positions/mowing crew supervisor – (\$15,606)

Added Positions – January 1, 2015

- Two full-time FF/EMT Positions to be stationed at Company #4 – (\$60,130)

School Budget

- Additional local funding for employee Health Insurance contribution – \$500,000
- No reduction in current positions
- Increasing a part-time Project Lead-The-Way Biomedical teacher to full-time
- An additional permanent substitute bus driver
- The reinstatement of several previously reduced elementary teacher positions
- An increase of \$60,000 for car and bus fuel
- An increase of \$11,637 for Mountain Vista Governor’s School tuition

This continues to be an extremely exciting time for Warren County. 2014 will be a very busy year with the Dominion Power Plant and RSW Regional Jail projects being completed. We also expect work to begin this fall on the long awaited Leach Run Parkway project which will provide greater connectivity for our community.

With the opening of the RSW Regional Jail, Warren County will close its Jail on Jackson Street along with the work release center located on Jackson Street in Dr. Eastham’s old office building. While we are excited to complete the new jail project, we will be saying goodbye to a number of employees who will be moving on to work at the RSW facility. We thank them for their many years of dedicated service and wish them well at their new home.

As of May 2014, approximately 895 workers were on the power plant site alone. The facility is close to 90% complete and will be ready for startup testing in fall 2014. As part of the project, there is a \$5-6 million gas pipeline project that was completed in 2013 to bring a dedicated 24” pipeline from the Columbia Gas transmission line to the site.

There are several significant VDOT projects that are currently under construction including: Gooney Creek Bridge (\$14,664,392), Indian Hollow Low Water Bridge (\$5,134,833), Oregon Hollow Road (\$2,097,733), and potentially the South Fork Bridge (\$74,700,000). Long-term, all

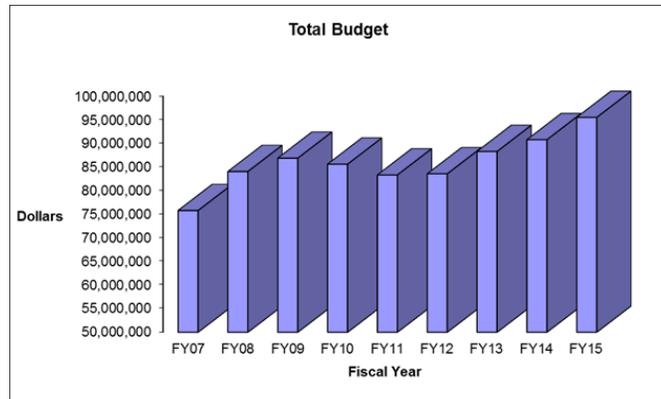
of these projects, along with other projects that are being proposed, will serve to enhance and strengthen the County’s financial position by providing local employment and direct and indirect tax benefits.

In the short-term we anticipate the upcoming budget year to start showing signs of improvement due to the aforementioned projects and a slowly improving local housing market. We appreciate your continued patience as we grow out of the recession and start to improve the tax base over the coming years. Things are continuing to head in a positive direction! I feel that we will rebound well as a community and continue to feel we have a reason to be optimistic about the near future (2014-2016).

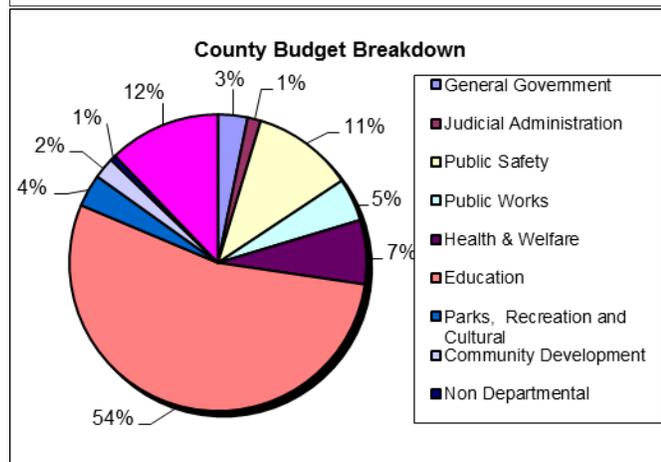
County Expenditures

County Budget

The total County budget (excluding Sanitary Districts and School Cafeteria Fund) for FY 2014-2015 is up from \$90,770,169 to \$95,497,418 (\$4,727,249 – 5.21%) from the FY 2013-2014 adopted budget. Looking back nine years, the County budget has increased 26.03%, or \$19,723,374.

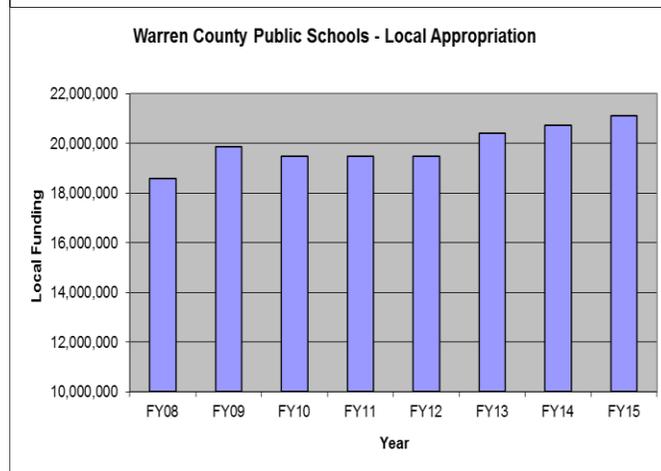


In the FY 2014-2015 budget, \$51,577,312 has been appropriated for public education, \$10,516,652 for public safety, \$6,677,062 for health and welfare, \$11,637,847 for capital outlay, \$4,465,292 for public works, \$3,066,773 for general government, \$3,380,408 for parks and recreation, \$2,219,295 for community development and \$1,378,976 for judicial administration.

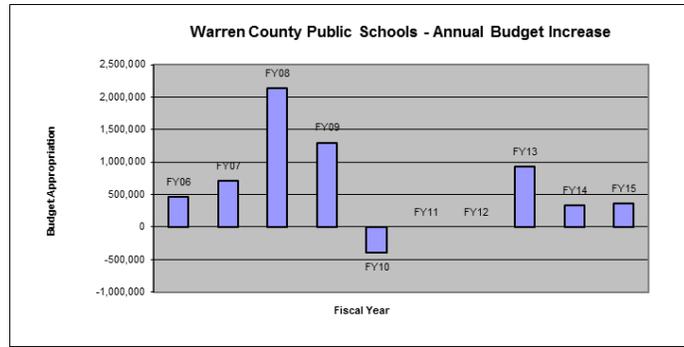


School Budget

The School Operating Budget for FY 2014-2015 is \$51,534,908 which represents an increase of \$1,628,147 or 3.26% more than FY 2013-2014. The local appropriation was increased by \$365,000 (\$500,000 less \$135,000 of returned surplus in FY 2013-2014) and the State appropriation by \$1,185,981. The local appropriation increase represents additional funding needed to provide a \$500,000 supplement to health insurance rates for all staff that are on the insurance plan.



FY 2014-2015 budget is also based on student enrollment of 5,385. Student enrollment has risen by 6.5% or 332 students from September 2003 to September 2013.



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 2014-2015 budget incremental funding is included for the following capital projects:

Project	Capital Funding
RSW Regional Jail	\$2,250,000
Eastham Park	\$75,000
New Solid Waste Convenience	\$100,000
Fork Park	\$25,000
Warren County Health and Human Services Building	\$250,000
Purchase of Second Street Property	\$125,000
Avtex Soccer Fields	\$75,000
School Project Debt Service	\$7,254,333
2 nd Middle School	\$1,075,000

Over the past several years, the County has completed refunding of existing bond debt for the high school projects funded in 2005 and a bond for the Courthouse. The County has saved a total of \$10,761,386 from the Series 2009 Lease Revenue and GO bonds and the Series 2011 & 2012 Lease Revenue bonds. The County was able to obtain interest rates below 4.00% saving an average of \$413,899 per year through 2035.

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

The County has started preliminary work on a second middle school. A site has been identified and approved off the proposed Leach Run Parkway and an architectural contract has been approved for the design. The second middle school will allow the school system to get to 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. Beginning in FY 2012-2013 the County started setting funds aside in the budget for the project. In the FY 2014-2015 budget there is \$1,075,000 included as a debt service payment reserve.

The County is starting the renovation of the former Warren County Middle School facility and its conversion to the Warren County Health and Human Services Building. In May 2013 a project to install a new roof and remove asbestos from the building was completed at a cost of \$2,485,368. The County and its architect are currently developing construction plans to renovate space for the Warren County Department of Social Services and Health Department. It is anticipated that construction would start in the fall of 2014 and be completed by the fall of 2015. As a component of the project, the parking lot will be expanded, lights added, stormwater management incorporated and the entire parking lot repaved to meet the code requirements of the Town of Front Royal.

The County is currently working with Shenandoah and Rappahannock Counties on a regional jail project to alleviate overcrowding at the County's current jail located on Jackson Street. The \$55,674,800 - 177,360 square foot facility has been completed and opened as of July 1, 2014. The County has started to build a fund reserve for the project and has included \$250,000 in the FY 2009-2010 budget, \$200,000 in the FY 2010-2011 budget, \$100,000 in the FY 2011-2012 budget, \$350,000 in FY 2013-2014 and \$2,250,000 in FY 2014-2015. The County will need to start paying its share of the debt service on the project in FY 2015-2016.

Over the past several years, the Parks and Recreation Department has completed a number of significant projects including the Warren County Skatepark, Freewheeling Way accessible park, 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, and the paving of Little League Drive. The next major project involves the development of Rockland Park as a regional park facility complete with hiking trails, playing fields, Frisbee golf course, playground and camping facilities and eventually a stage and recreation center. County staff is currently working on securing grant opportunities for the park to begin implementation of the adopted development plan in summer 2014. Other smaller projects include construction of Phase III of Eastham Trail; construction of additional improvements to the Skyline Soccerplex including additional fields, completion of the loop trail and addition of a southern parking lot. These projects all of which should be completed by spring 2015.

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

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. Over the past few years a number of large industrial projects have opened in the Route 340/522 Corridor including:

Industrial Development Projects

In May, 2012, Dominion Power broke ground on a new 1,329 megawatt power plant facility. The plant is being 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 will be powered solely by natural gas and will be among the cleanest fossil fuel fired facilities in the nation. The station will have three combustion turbines and a steam turbine. It will generate 1,329 megawatts of electricity, or enough energy to power approximately 325,000 homes. Commercial operation is scheduled for late 2014 or early 2015.

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 station also received approval from Warren County, an air permit from the Virginia Department of Environmental Quality and a water agreement from Front Royal. As part of its air permit, Dominion agreed to mitigate potential impact on Shenandoah National Park by agreeing to close its North Branch Power Station, a coal-fired power station in West Virginia.

The proposed power station, slated to be operational by fall 2014, 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 will increase to about \$3.0 million in FY 2014-2015. During the first 10 years of operation property tax payments will be an estimated gross amount of \$5.6 million per year. After the anticipated impact to the County's composite index is factored in, the net financial impact to the County is estimated at approximately \$4.0+ million per year. As part of the incentive package for the project, the County agreed to contribute up to \$1.0 million per year for years 6-10 to offset the Town's double water and sewer fees in the corridor.

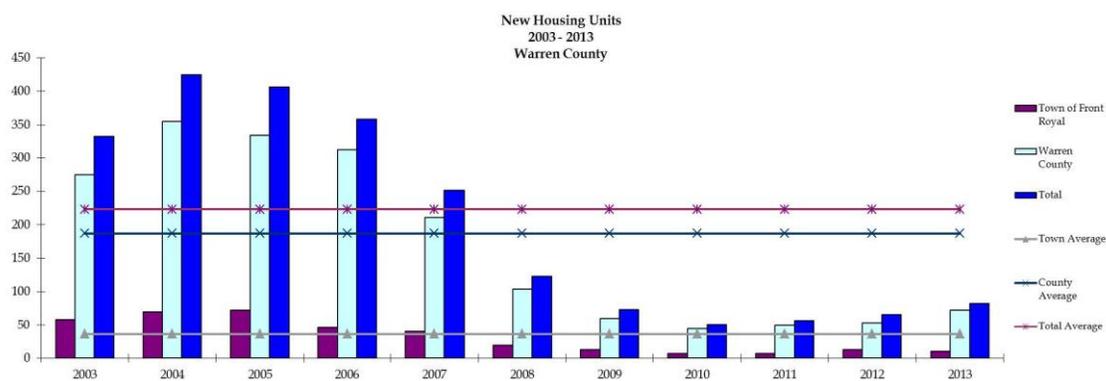
Since the start of construction in 2012, Warren County has seen a significant increase in sales tax, BPOL tax, meals and lodging taxes during construction. As of May 2014, there were still between 900-1,000 employees on-site working on the project. This has come at a particularly important time given the recession that our country has been mired in for the last 5 years. The number of employees and the economic impact will continue to decrease as the project is completed.

Commercial development has grown significantly over the past four years as the Crooked Run (220,000 SF) and Riverton Commons (450,000 SF) developments have been developed. These two shopping centers are providing significant sales, meals and real estate taxes to the community.

Residential growth in Warren County continues to remain sluggish. While new home starts reached an all-time high in 2004 with 425 permits issued, the 11-year average has been 223 permits per year. The climb in housing construction has diminished significantly since 2004 down to 51 permits issued in 2010. This represents the lowest total since the County has been keeping records for the past 30 years. New home starts have picked up in 2011, 2012 and 2013. We anticipate the growth to continue over the next couple of years and to get back to at least the 2008 levels of 100-150 new units per year.

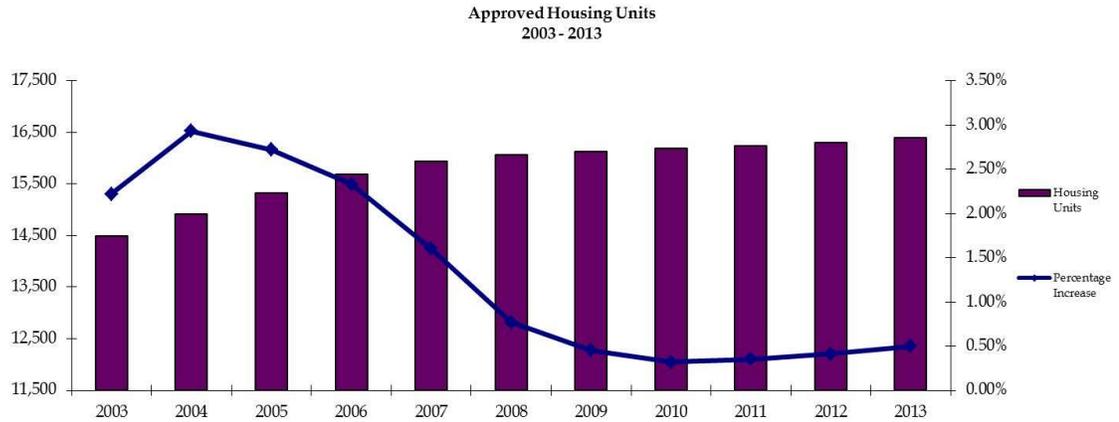
The following charts show the increase in the number of units and the percentage growth in the County since 2002:

Housing unit additions totaled 82 in 2013. The eleven year total is 2,225 for an average annual increase of 237 units. The graph below shows the historical trend since 2003.



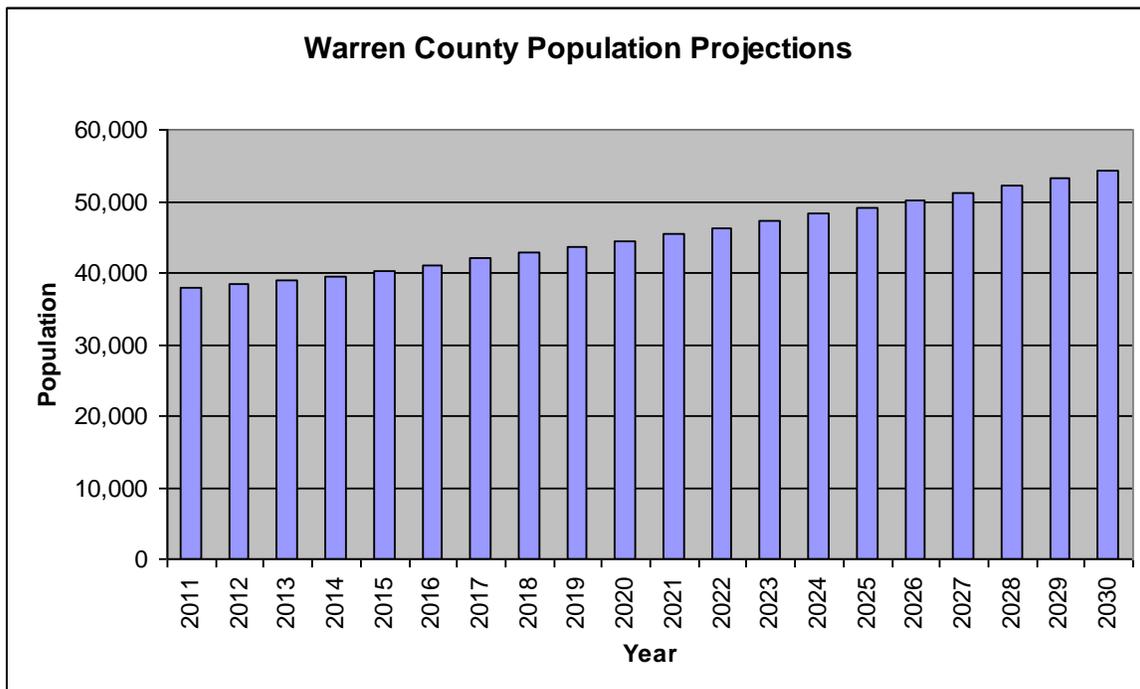
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	Average
Front Royal	58	70	72	46	40	19	13	7	7	13	10	36
Warren County	275	355	334	312	211	104	60	44	50	53	72	187
Total	333	425	406	358	251	123	73	51	57	66	82	223

Approved housing units totaled 16,389 in the year 2013. The graph below shows the historical trend since 2003 for approved housing units in Warren County. The graph also indicates the annual percentage increase in housing units. The highest annual increase is 2.93%, which occurred in 2004. The housing unit increase in 2013 was 0.50%.



	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Approved Housing Units	14,497	14,922	15,328	15,686	15,937	16,060	16,133	16,184	16,241	16,307	16,389
Annual Percentage Increase	2.22%	2.93%	2.72%	2.33%	1.60%	0.77%	0.45%	0.32%	0.35%	0.41%	0.50%

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%). The County Planning Department projections show a steady conservative population growth of 1.25% to 2.00% over the next 20 years.



As the Washington Metropolitan area continues to expand, Warren County and the surrounding area will continue to see additional residential growth pressures and an influx of new homeowners. This will be somewhat offset with the rise of fuel costs which make commuting to work in the Northern Virginia area less attractive to our residents.

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 maintaining fiscal stability for many, many years to come.

We hope you will find this document useful and informative. I believe the Board of Supervisors and County staff should be commended for their role in the preparation of this budget. I especially want to thank Carolyn Stimmel, Finance Director, Constance Oden, Finance Office Associate, and Shelley Hayes, Senior Office Associate, 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, 2013

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, 2013. 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.

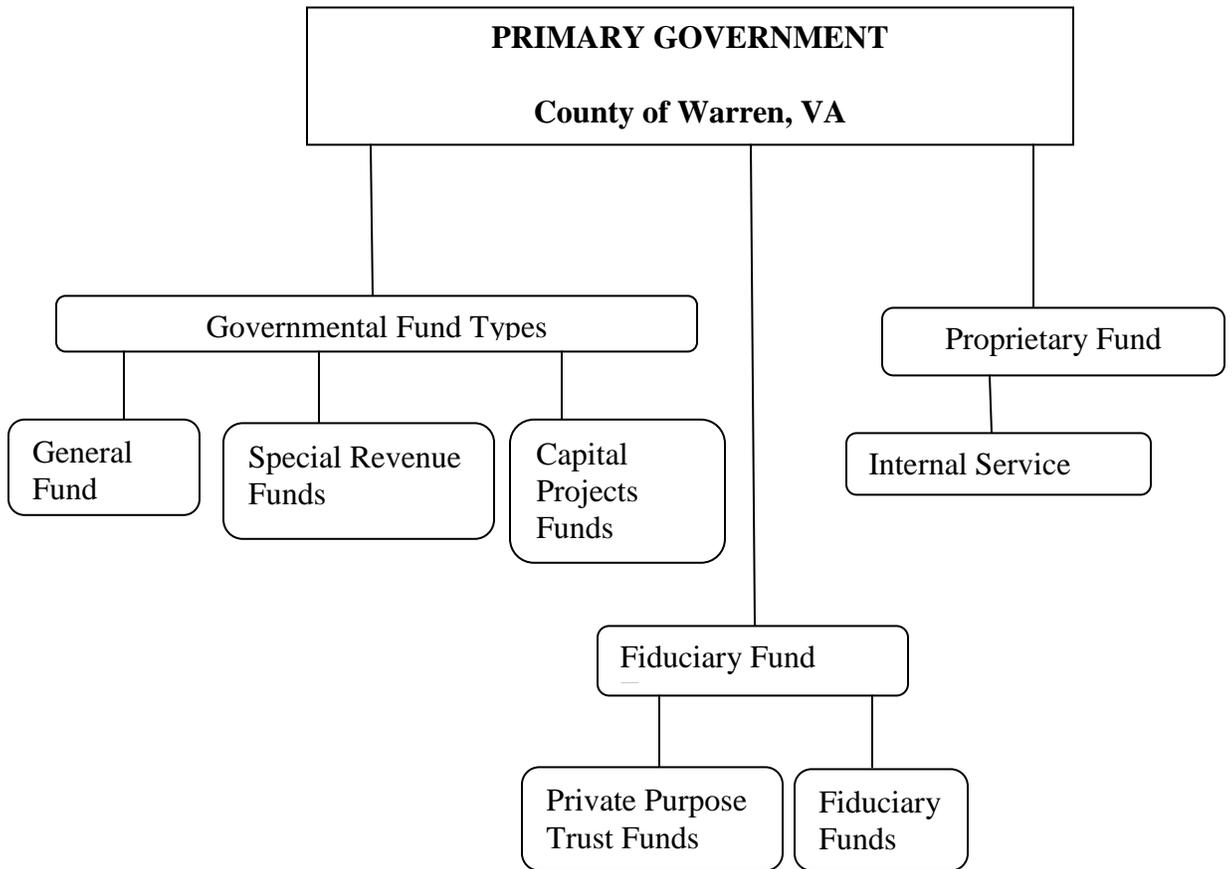
Budget Process

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.

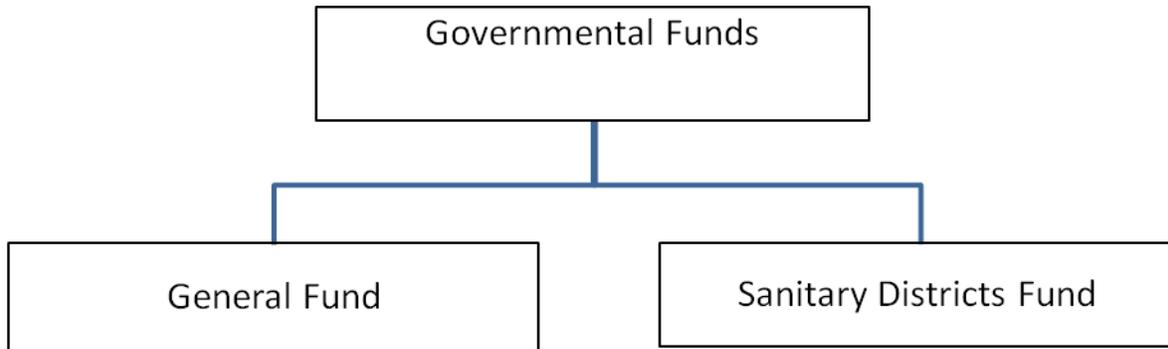
In January, the County Administrator meets with all County Department Heads to review their budget submittals. From January through March, a number of work sessions are held with the Board of Supervisors where the County Department Heads and outside agencies present their budgets. The County Administrator 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 Industrial Development Authority) are not included in this chart.

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.

DEBT POLICIES

1. The County will confine 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 condition. 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 percent 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.

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 not 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 County 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 County Board 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 County 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 deposit of funds will be scheduled to insure 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, 2013

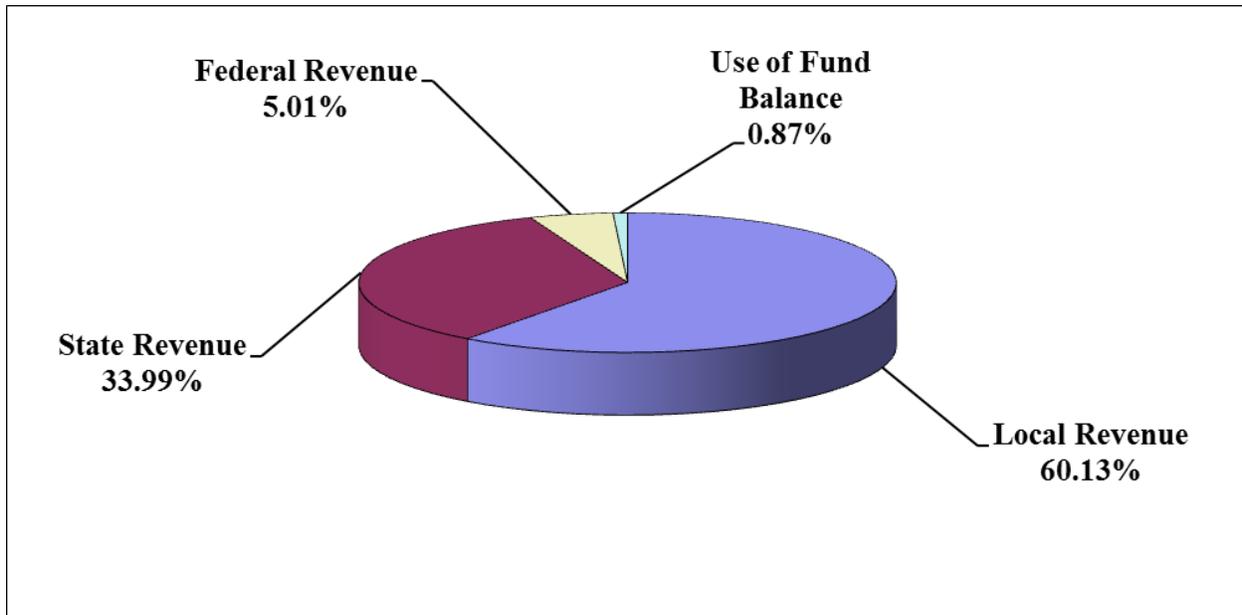
Year Ending June 30,	Bonds Payable		Notes Payable		Capital Leases	
	Principal	Interest	Principal	Interest	Principal	Interest
2014	12,071,028	4,672,453	30,822	16,076	63,275	1,508
2015	4,700,114	4,150,924	393,681	1,285	53,493	318
2016	4,869,310	3,892,544	--	--	31,863	--
2017	3,803,443	3,714,381	--	--	159,314	--
2018	3,937,430	3,561,425	--	--	--	--
2019-2023	21,410,001	15,342,053	--	--	--	--
2024-2028	25,002,202	9,934,692	--	--	--	--
2029-2033	19,330,000	4,428,013	--	--	--	--
2034-2036	8,400,000	429,706	--	--	--	--
	-----	-----	-----	-----	-----	-----
Total	\$ <u>103,523,528</u>	\$ <u>50,126,191</u>	\$ <u>424,503</u>	\$ <u>17,361</u>	\$ <u>307,945</u>	\$ <u>1,826</u>

The County of Warren plans to issue a minimal amount of additional debt during Fiscal Year 2014 – 2015. This additional debt will be to finance the planning and design costs of capital projects, including but not limited to a new middle school and road improvements to the Leach Run Parkway. 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 2014 - 2015
Real Estate	\$0.61
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	\$0.61
Skyland Estates Sanitary District (per lot tax on lots in existence as of January 1, 2014)	\$0.33 per \$100 of assessed value of lot plus \$0.33 per \$100 of assessed value on improvements
Shenandoah Shores Sanitary District (per lot tax on lots in existence as of January 1, 2014)	\$115.00 per lot plus \$0.17 per \$100 of assessed value on improvements
South River Estates Sanitary District (per lot tax on lots in existence as of January 1, 2014)	\$300.00 per lot plus \$0.05 per \$100 of assessed value on improvements
Blue Mountain Sanitary District (per lot tax on lots in existence as of January 1, 2014)	\$65.00 per lot plus \$0.21 per \$100 of assessed value on improvements
Riverside Sanitary District (per lot tax on lots in existence as of January 1, 2014)	\$60.00 per lot plus \$0.17 per \$100 of assessed value on improvements
Shenandoah Farms Sanitary District (per lot tax on lots in existence as of January 1, 2014)	\$230.00 per unimproved lot; \$265.00 per improved lot
Cedarville Heights Sanitary District (per lot tax on lots in existence as of January 1, 2014)	\$100.00 per lot
High Knob Sanitary District (per lot tax on lots in existence as of January 1, 2014)	\$365.00 per unimproved lot; \$590.00 per improved lot
Linden Heights Sanitary District (per lot tax on lots in existence as of January 1, 2014)	\$350 per lot

FY 2014-2015 Total County Revenue
\$99,551,259

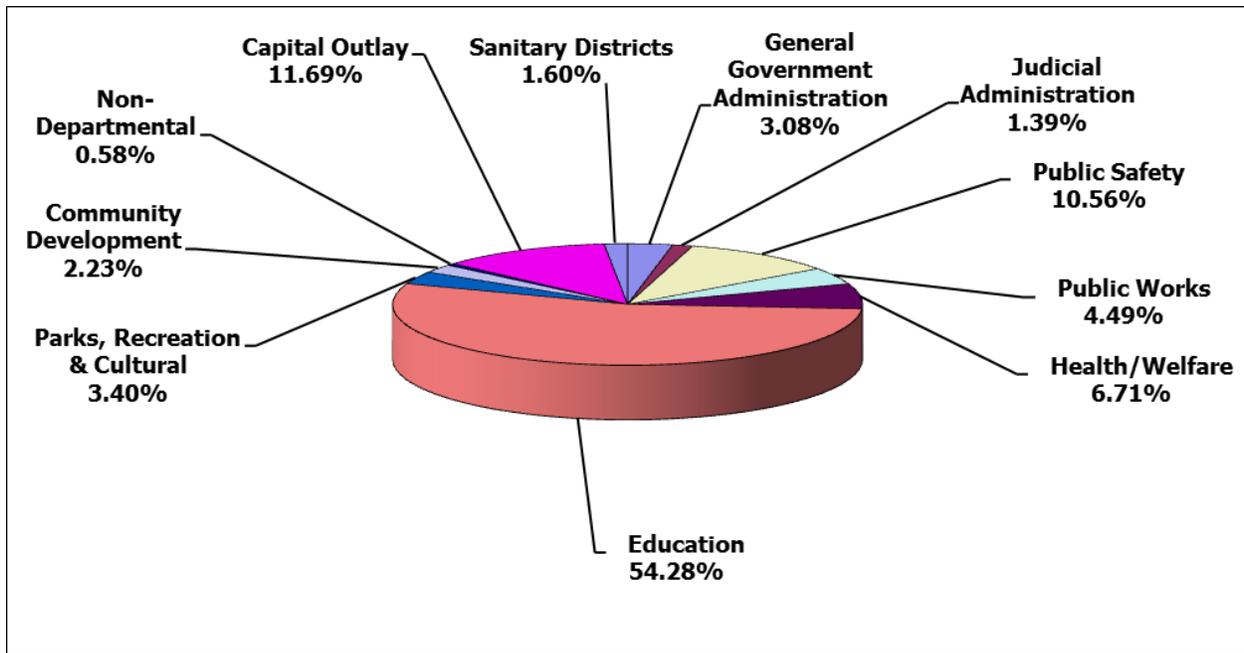


Total County Revenues	2012-2013 Actual	2013-2014 Budgeted	2014-2015 Budgeted	% of Total
Local Revenue				
Property Taxes	38,151,794	38,582,500	43,628,391	43.83%
Property Taxes - Sanitary Districts	1,472,712	1,408,480	1,593,653	1.60%
Other Local Revenue	14,643,456	12,687,072	12,707,248	12.76%
Other Local Revenue - School Funds	1,735,145	1,929,189	1,928,482	1.94%
Subtotal	56,003,107	54,607,241	59,857,774	60.13%
State Revenue				
General Fund	7,007,217	7,696,763	6,385,484	6.41%
School Funds	26,097,622	26,268,357	27,452,257	27.58%
Subtotal	33,104,839	33,965,120	33,837,741	33.99%
Federal Revenue				
General Fund	1,508,359	1,788,166	1,480,980	1.49%
School Funds	3,751,597	3,390,422	3,509,764	3.53%
Subtotal	5,259,956	5,178,588	4,990,744	5.01%
Use of Fund Balance				
General Fund	0	848,500	865,000	0.87%
Health Fund	220,144	0	0	0.00%
School Funds	0	0	0	0.00%
Subtotal	220,144	848,500	865,000	0.87%
Total Revenue	94,588,046	94,599,449	99,551,259	100.00%

**Revenue Summary
FY 2014-2015
County of Warren, Virginia**

Revenue Source	General Fund	Sanitary Districts Fund	School Operating Fund	School Cafeteria Fund	Total Budgeted Revenue
LOCAL					
General Property Taxes	44,389,391	1,593,653	0	0	45,983,044
Other Local Taxes	7,958,849	0	0	0	7,958,849
Permits, Fees & Licenses	987,326	0	0	0	987,326
Fines and Forfeitures	73,061	0	0	0	73,061
Revenue from Use of Money & Property	425,000	0	0	0	425,000
Charges for Services	1,481,812	0	0	1,215,616	2,697,428
Miscellaneous	237,000	0	712,866	0	949,866
Recovered Costs	783,200	0	0	0	783,200
Total Local Revenue	56,335,639	1,593,653	712,866	1,215,616	59,857,774
STATE					
Non-categorical Aid	1,133,800	0	0	0	1,133,800
Categorical Aid - Shared Expenses	2,455,535	0	0	0	2,455,535
Categorical Aid	2,796,149	0	27,414,996	37,261	30,248,406
Total State Revenue	6,385,484	0	27,414,996	37,261	33,837,741
FEDERAL					
Non-categorical Aid	50,000	0	0	0	50,000
Categorical Aid	1,430,980	0	2,302,453	1,207,311	4,940,744
		0	0	0	
Total Federal Revenue	1,480,980	0	2,302,453	1,207,311	4,990,744
NON-REVENUE RECEIPTS					
Funding from Fund Balance	865,000	0	0	0	865,000
TOTAL	65,067,103	1,593,653	30,430,315	2,460,188	99,551,259

FY 2014-2015 Total County Expenditures
\$99,551,259



Total County Expenditures	2012-2013 Actual	2013-2014 Budgeted	2014-2015 Budgeted	% of Total
General Government Administration	2,680,152	3,053,061	3,066,773	3.08%
Judicial Administration	1,251,838	1,348,014	1,378,976	1.39%
Public Safety	11,709,474	11,807,594	10,516,652	10.56%
Public Works	3,671,604	3,920,014	4,465,292	4.49%
Health/Welfare	5,947,959	6,797,827	6,677,062	6.71%
Education	50,573,419	52,368,571	54,037,500	54.28%
Parks, Recreation & Cultural	3,005,911	3,144,042	3,380,408	3.40%
Community Development	844,716	2,201,384	2,219,295	2.23%
Non-Departmental	239,158	367,373	577,801	0.58%
Capital Outlay	11,161,260	8,183,089	11,637,847	11.69%
Sanitary Districts	1,139,914	1,408,480	1,593,653	1.60%
Total Expenditures	92,225,404	94,599,449	99,551,259	100.00%

**Summary of Approved Expenditures
FY 2014-2015
County of Warren, Virginia**

Fund and Department	Personnel Expenses	Operating Expenses	Capital Expenses	Total Expenses
GENERAL FUND:				
GENERAL GOVERNMENT ADMINISTRATION				
Board of Supervisors	65,684	150,750	0	216,434
County Administration	569,121	52,120	14,000	635,241
County Attorney's Office	297,579	23,905	2,000	323,484
Office of the Commissioner of the Revenue	586,307	50,242	8,250	644,799
Reassessment	0	125,000	0	125,000
Treasurer's Office	402,427	97,565	3,095	503,087
Finance and Purchasing	322,601	16,825	7,400	346,826
Elections	213,537	54,015	4,350	271,902
Total	2,457,256	570,422	39,095	3,066,773
JUDICIAL ADMINISTRATION				
Circuit Court	29,100	33,500	200	62,800
General District Court	0	8,445	1,200	9,645
Magistrates	0	5,550	700	6,250
Juvenile and Domestic Court	0	13,100	7,100	20,200
Clerk of Circuit Court	473,477	41,325	12,000	526,802
Law Library	0	24,000	0	24,000
Commonwealth's Attorney	705,779	21,500	2,000	729,279
Total	1,208,356	147,420	23,200	1,378,976
PUBLIC SAFETY				
Sheriff's Department	3,388,535	422,268	254,330	4,065,133
Court Security	274,871	16,135	3,800	294,806
E-911 System	327,118	137,213	48,959	513,290
Volunteer Fire and Rescue	0	934,869	0	934,869
Corrections	735,762	43,200	20,200	799,162
Work Release	0	0	0	0
Probation	56,931	3,500	0	60,431
Building Inspections	426,106	85,787	14,500	526,393
Animal Control	245,249	301,386	27,370	574,005
Medical Examiner	0	500	0	500
Fire and Rescue Department	2,104,380	151,183	40,000	2,295,563
Cost Recovery	0	297,500	155,000	452,500
Total	7,558,952	2,393,541	564,159	10,516,652

Fund and Department	Personnel Expenses	Operating Expenses	Capital Expenses	Total Expenses
PUBLIC WORKS				
Streets and Highways	11,025	20,000	0	31,025
Refuse Collection	286,860	493,550	147,400	927,810
Refuse Disposal	300,517	1,955,700	268,789	2,525,006
Building and Grounds	269,701	631,750	80,000	981,451
Total	868,103	3,101,000	496,189	4,465,292
HEALTH AND WELFARE				
Health	0	314,748	0	314,748
Mental Health and Retardation	0	289,500	0	289,500
Social Services	2,224,384	1,571,492	0	3,795,876
Other Social Services	0	99,512	0	99,512
Comprehensive Youth Service Act	76,226	2,101,200	0	2,177,426
Total	2,300,610	4,376,452	0	6,677,062
EDUCATION				
Community College	0	42,404	0	42,404
Total	0	42,404	0	42,404
PARKS, RECREATION AND CULTURAL				
Parks and Recreation	1,463,951	807,775	223,682	2,495,408
Library Museum Cult. Enrichment	0	885,000	0	885,000
Total	1,463,951	1,692,775	223,682	3,380,408
COMMUNITY DEVELOPMENT				
Planning and Zoning Administration	330,711	50,166	8,500	389,377
Economic Development	0	1,530,620	0	1,530,620
Front Royal/Warren County Airport	15,000	74,725	69,401	159,126
Environmental Management	0	34,000	0	34,000
Gypsy Moth Control	0	0	0	0
VPI Extension Service	96,722	9,450	0	106,172
Total	442,433	1,698,961	77,901	2,219,295
NON-DEPARTMENTAL	115,140	462,661	0	577,801
CAPITAL OUTLAY	0	0	11,637,847	11,637,847
<u>GENERAL FUND TOTAL</u>	16,414,801	14,485,636	13,062,073	43,962,510
<u>SCHOOL OPERATING FUND</u>	43,366,955	6,247,732	1,920,221	51,534,908
<u>SCHOOL CAFETERIA FUND</u>	654,508	1,616,002	189,678	2,460,188
<u>SANITARY DISTRICTS FUND</u>	171,405	1,379,748	42,500	1,593,653

**Statement of Change in Fund Balance
FY 2014-2015**

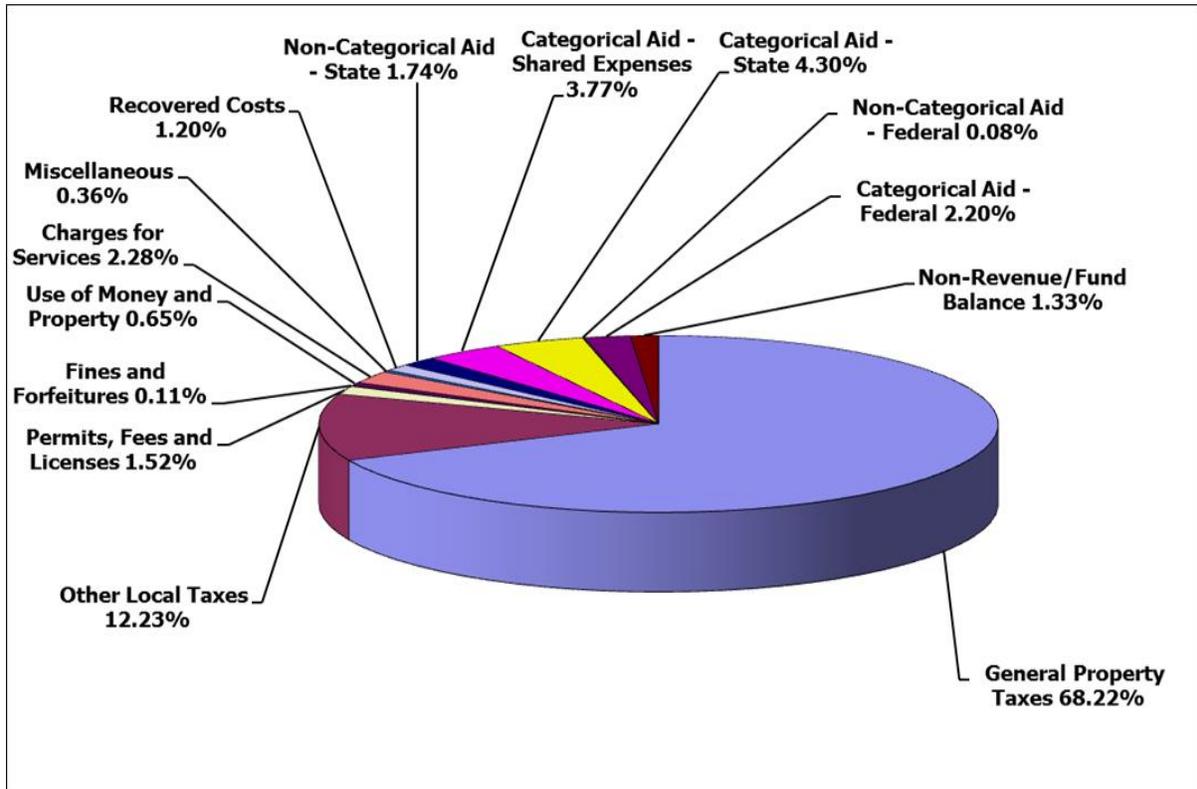
General Fund

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	\$ 16,282,916	\$ 473,674	\$ 0	\$ 795,830
Budgeted Revenues	64,202,103	1,593,653	30,430,315	2,460,188
Budgeted Expenditures	(43,962,510)	(1,593,653)	(51,534,908)	(2,460,188)
Transfers from/to Other Funds	(21,104,593)		21,104,593	
Estimated Fund Balance, End of Year	\$ 15,417,916	\$ 473,674	\$ 0	\$ 795,830

FY 2014-2015 General Fund Revenue
\$65,067,103



General Fund Revenues	FY2012-2013 BUDGETED	FY2012-2013 ACTUAL	FY2013-2014 BUDGETED	FY2014-2015 BUDGETED	% OF TOTAL
Local Revenue					
General Property Taxes	37,303,500	38,914,243	39,278,500	44,389,391	68.22%
Other Local Taxes	6,740,000	10,055,146	7,839,749	7,958,849	12.23%
Permits, Fees and Licenses	955,030	779,021	991,292	987,326	1.52%
Fines and Forfeitures	50,000	80,083	70,000	73,061	0.11%
Use of Money and Property	668,160	373,913	425,000	425,000	0.65%
Charges for Services	1,696,192	1,627,539	1,707,331	1,481,812	2.28%
Miscellaneous	225,000	317,944	275,000	237,000	0.36%
Recovered Costs	608,200	741,451	682,700	783,200	1.20%
Subtotal	48,246,082	52,889,340	51,269,572	56,335,639	86.58%
State Revenue					
Non-Categorical Aid - State	1,173,000	1,125,421	1,173,000	1,133,800	1.74%
Categorical Aid - Shared Expenses	3,305,343	3,344,533	3,586,394	2,455,535	3.77%
Categorical Aid - State	2,980,155	2,844,444	2,937,369	2,796,149	4.30%
Subtotal	7,458,498	7,314,398	7,696,763	6,385,484	9.81%
Federal Revenue					
Non-Categorical Aid - Federal	45,000	50,748	45,000	50,000	0.08%
Categorical Aid - Federal	2,241,916	1,677,431	1,743,166	1,430,980	2.20%
Subtotal	2,286,916	1,728,179	1,788,166	1,480,980	2.28%
Non-Revenue/Fund Balance	2,250,224	630,144	848,500	865,000	1.33%
Total General Fund Revenues	60,241,720	62,562,061	61,603,001	65,067,103	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 FY2015 Budget was adopted with an increase in the real estate tax rate of two cents per \$100 of assessed value from \$0.59 to \$0.61. One cent of the increase provided funding for the RSW Regional Jail. The additional cent was needed to offset the loss of State Compensation Board funding in the Sheriff's Office.

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. The County has increased its projection for these taxes mainly due to the progress of the Dominion power plant currently under construction.

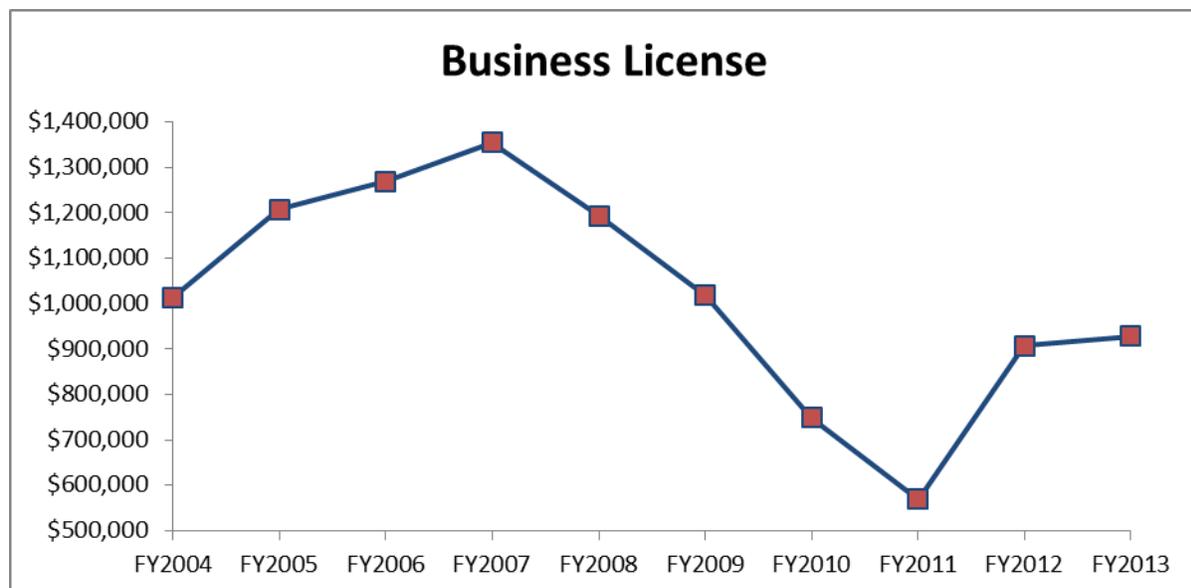
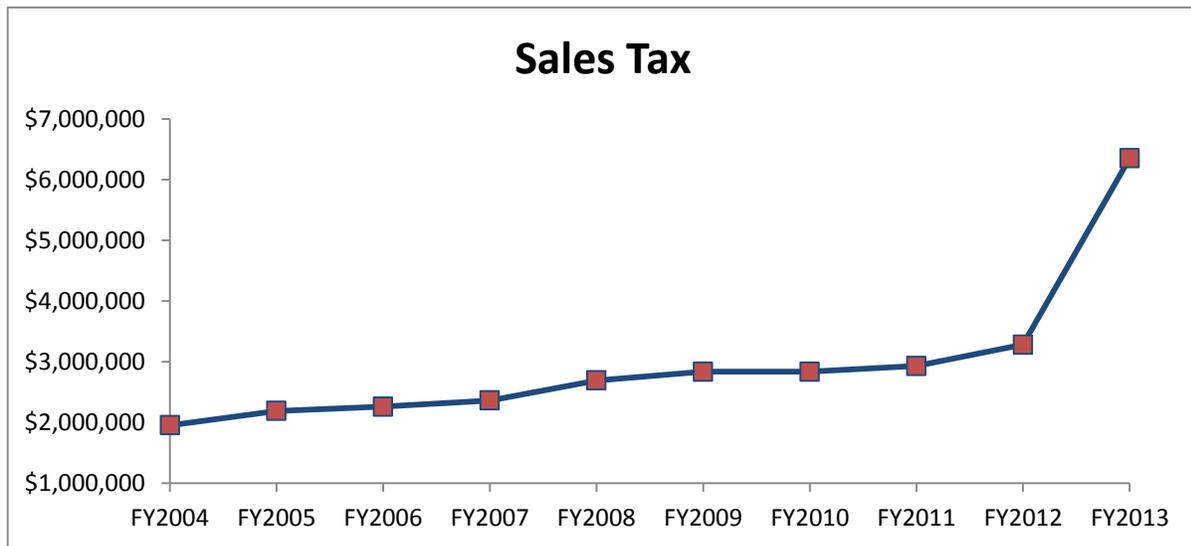
General Property Taxes:	FY2012-2013 BUDGETED	FY2012-2013 ACTUAL	FY2013-2014 BUDGETED	FY2014-2015 BUDGETED
Real Property Taxes	22,250,000	22,125,205	22,500,000	23,444,068
Public Service Corporation Taxes	575,000	1,623,707	1,975,000	5,150,000
Personal Property Taxes	13,100,000	13,712,427	13,400,000	14,005,983
Mobile Homes	7,500	10,969	7,500	10,340
Machinery and Tools	675,000	679,487	700,000	1,018,000
Land Redemptions	1,000	0	1,000	1,000
Rollback Taxes	0	30,231	0	0
Mineral Rights	0	2,931	0	0
Penalties	435,000	438,076	435,000	435,000
Interest	260,000	291,210	260,000	325,000
TOTAL	37,303,500	38,914,243	39,278,500	44,389,391

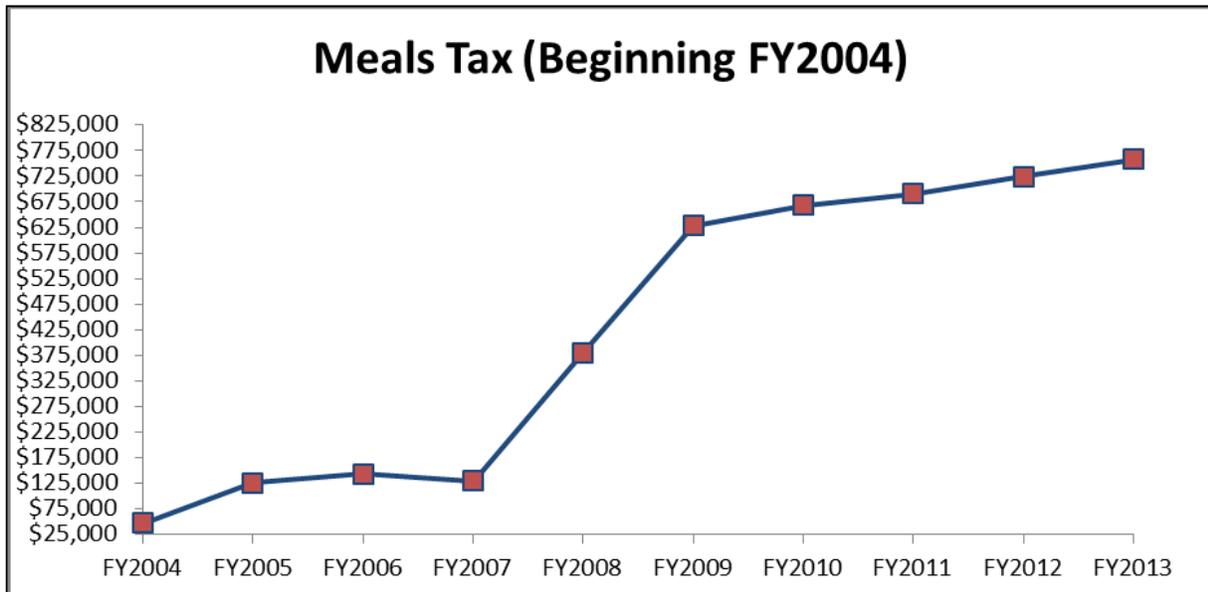
PROPERTY TAX RATES Last Ten Calendar Years				
Calendar Year	Real Estate	Personal Property	Machinery and Tools	Mobile Homes
2005	0.79	3.15	2.25	0.79
2006	0.82	3.15	2.25	0.82
2007	0.45	3.15	1.30	0.45
2008	0.45	3.15	1.30	0.45
2009	0.46	4.00	1.30	0.46
2010	0.46	4.00	1.30	0.46
2011	0.59	4.00	1.30	0.59
2012	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

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. 50% of the local portion goes to the County while the remaining 50% is split between the Town of Front Royal and the County based on school age population. 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 improvements 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 FY2007-2008, the Town of Front Royal began phasing out the County's ability to collect the BPOL tax by reducing the effective rate by 25% per year over a 4-year period. The phase-out was completed in FY2010-2011. Unfortunately, the phase-out coupled with the downturn in the economy has led the County to less than expected collections. It is expected that the County will see additional BPOL revenue in FY2011-2012, FY2012-2013 and FY2013-2014 associated with the construction of the Dominion power plant project.

Other Local Taxes	FY2012-2013 BUDGETED	FY2012-2013 ACTUAL	FY2013-2014 BUDGETED	FY2014-2015 BUDGETED
Local Sales Tax	3,500,000	6,351,573	4,000,000	4,000,000
Consumer Utility Tax	685,000	692,507	690,000	750,000
Business License	600,000	928,778	1,036,194	1,036,194
Motor Vehicle License Tax	685,000	684,061	818,555	818,555
Taxes on Recordation & Wills	500,000	579,111	500,000	558,000
Meals Tax	700,000	757,306	725,000	725,000
Occupancy Tax	70,000	61,810	70,000	71,100
TOTAL	6,740,000	10,055,146	7,839,749	7,958,849

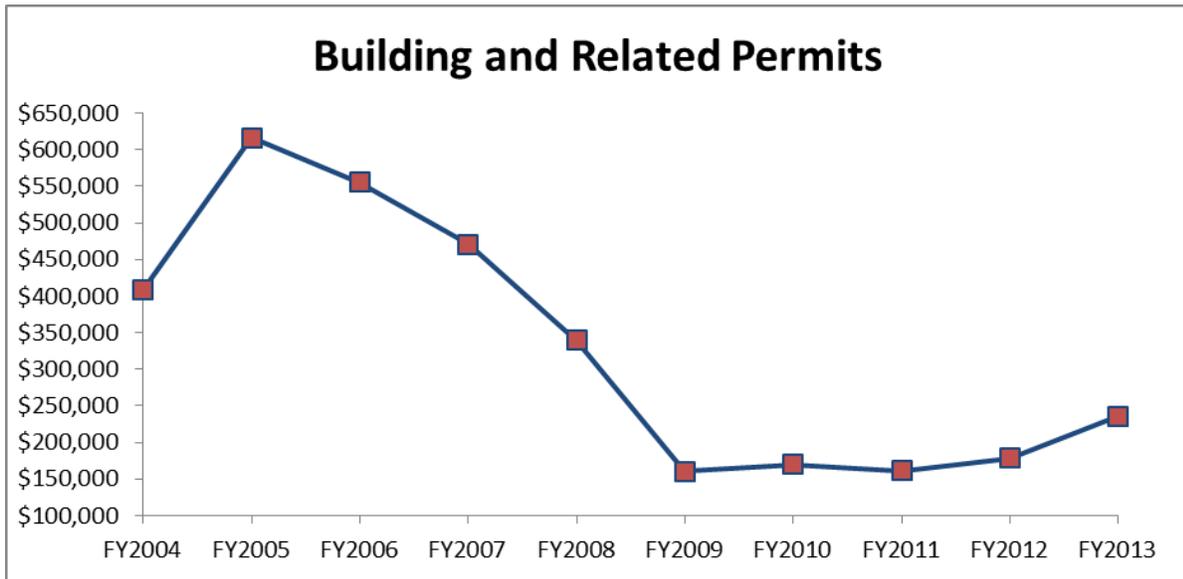




Permits, Fees, and Licenses:

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 has been a significant decline in building and related permits during recent years due to the slump in the housing market but appears to be leveling out. Building permit revenue and inspection activity picked up in FY2011-2012 and FY2012-2013 due to the Dominion power plant project and RSW Regional Jail projects.

Permits, Fees & Licenses	FY2012-2013 BUDGETED	FY2012-2013 ACTUAL	FY2013-2014 BUDGETED	FY2014-2015 BUDGETED
Animal Licenses	36,000	35,688	47,596	47,596
Building and Related Permits	250,000	235,568	265,000	265,000
Zoning, Rezoning, and Subdivision fees	30,000	27,616	30,000	30,000
Transfer Fees	2,500	1,442	2,500	1,730
Parks & Rec. User Fees	295,530	236,863	282,565	243,100
Golf Club Fees	301,000	192,849	323,631	342,400
Septage Fees	40,000	48,995	40,000	57,500
TOTAL	955,030	779,021	991,292	987,326



Fines and Forfeitures:

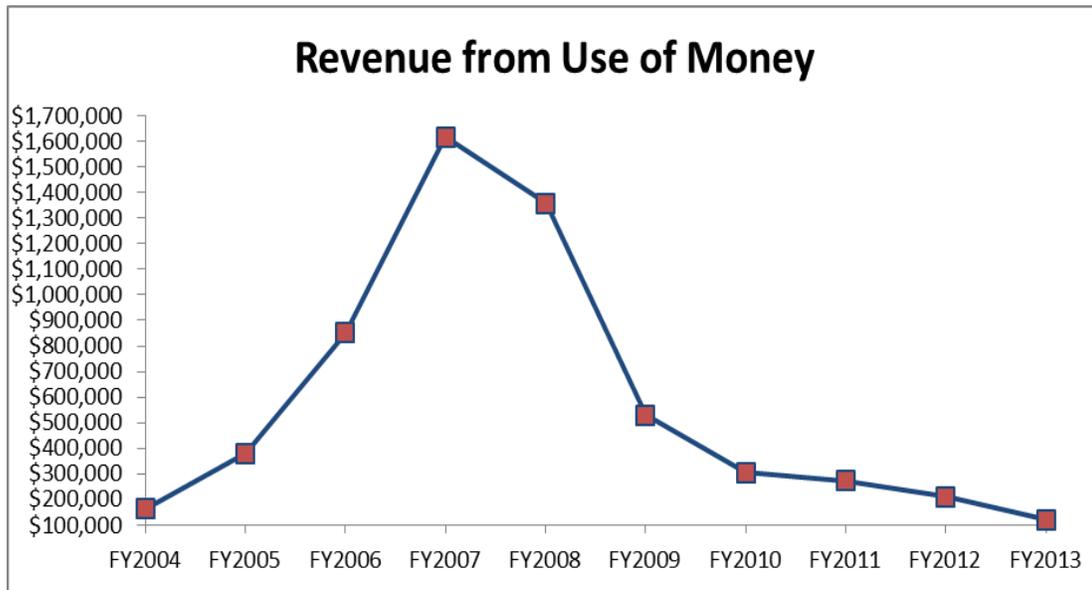
Fines and forfeitures are revenues collected for court fines and forfeitures as a result of violations of local ordinances and regulations.

Fines and Forfeitures:	FY2012-2013 BUDGETED	FY2012-2013 ACTUAL	FY2013-2014 BUDGETED	FY2014-2015 BUDGETED
Court Fines and Forfeitures	50,000	80,083	70,000	73,061
TOTAL	50,000	80,083	70,000	73,061

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:	FY2012-2013 BUDGETED	FY2012-2013 ACTUAL	FY2013-2014 BUDGETED	FY 2014-2015 BUDGETED
Revenue from Use of Money	500,000	119,512	250,000	250,000
Revenue from Use of Property	168,160	254,401	175,000	175,000
TOTAL	668,160	373,913	425,000	425,000



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:	FY2012-2013 BUDGETED	FY2012-2013 ACTUAL	FY2013-2014 BUDGETED	FY2014-2015 BUDGETED
Excess Fees of Clerk	50,000	9,447	20,000	20,000
Sheriff's Fees	0	(3,322)	0	0
Courthouse Security Fees	90,000	70,495	90,000	65,000
Administrative Fees	160,000	143,304	160,000	190,000
Sanitary District Fees	66,033	73,080	75,867	82,833
Law Library Fees	24,000	16,143	24,000	24,000
Courthouse Maintenance Fees	27,500	21,315	27,500	27,500
Courthouse Construction/Ren. Fees	35,000	30,457	35,000	35,000
Weapons Permits Fees	10,000	30,629	15,000	25,000
Charges for Commonwealth's Atty.	1,000	4,777	1,000	4,277
Inmate Phone Usage	30,000	27,224	30,000	0
Airport Hangar Rental Fees	157,659	164,568	158,204	158,202
Work Release Fees	170,000	194,771	170,000	0
Charges for Sanitation & Waste Removal	875,000	806,119	900,760	850,000
Charges for Other and Sale of Maps	0	38,532	0	0
TOTAL	1,696,192	1,627,539	1,707,331	1,481,812

Miscellaneous:

Miscellaneous	FY2012-2013 BUDGETED	FY2012-2013 ACTUAL	FY2013-2014 BUDGETED	FY2014-2015 BUDGETED
Miscellaneous	150,000	230,905	150,000	150,000
Sale of Recyclable Materials	<u>75,000</u>	<u>87,039</u>	<u>125,000</u>	<u>87,000</u>
TOTAL	225,000	317,944	275,000	237,000

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	FY2012-2013 BUDGETED	FY2012-2013 ACTUAL	FY2013-2014 BUDGETED	FY2014-2015 BUDGETED
Expenditure Refunds	20,000	11,360	20,000	20,000
Other Recovered Costs	<u>588,200</u>	<u>730,091</u>	<u>662,700</u>	<u>763,200</u>
TOTAL	608,200	741,451	682,700	783,200

Non-categorical Aid - State:

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

Non-categorical Aid	FY2012-2013 BUDGETED	FY2012-2013 ACTUAL	FY2013-2014 BUDGETED	FY2014-2015 BUDGETED
Communication Tax	975,000	916,942	975,000	925,000
Motor Vehicle Carriers' Tax	45,000	58,536	45,000	45,000
Mobile Home Titling Tax	3,000	2,134	3,000	3,800
State Recordation Tax	<u>150,000</u>	<u>147,809</u>	<u>150,000</u>	<u>160,000</u>
TOTAL	1,173,000	1,125,421	1,173,000	1,133,800

Reduction in State Aid to Localities:

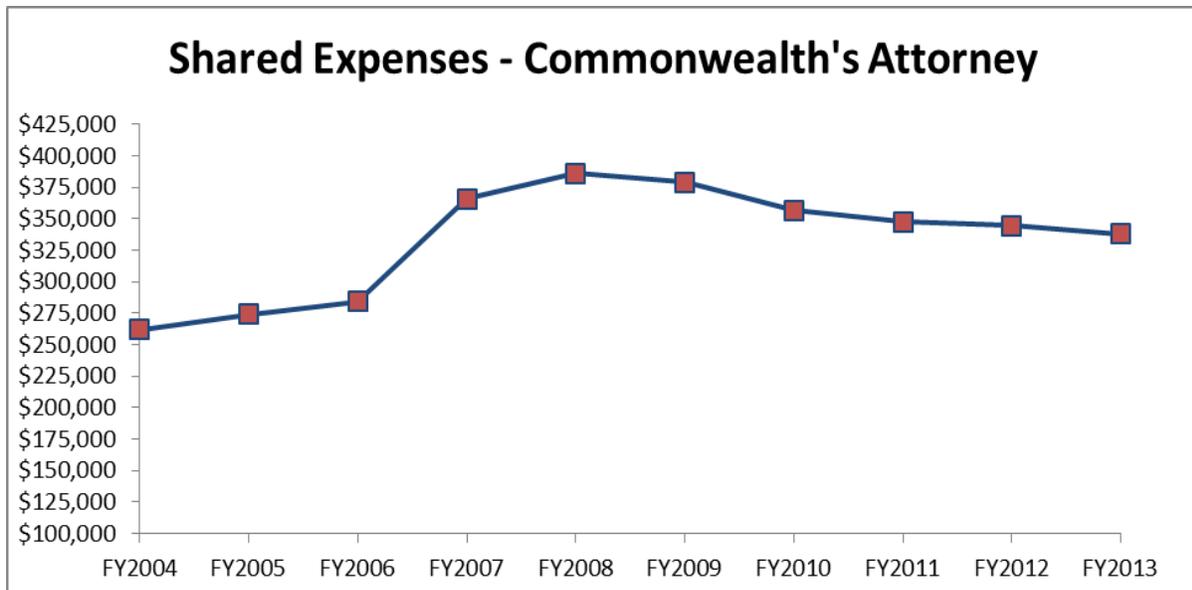
In FY 2009 & FY 2010, the State budget called for a \$50 million reduction in state aid to localities. In FY 2011 & FY 2012, this reduction in state aid to localities increased to \$60 million. In FY2013, this was reduced to the \$50 million level. Warren County's share of this reduction was \$256,886. 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

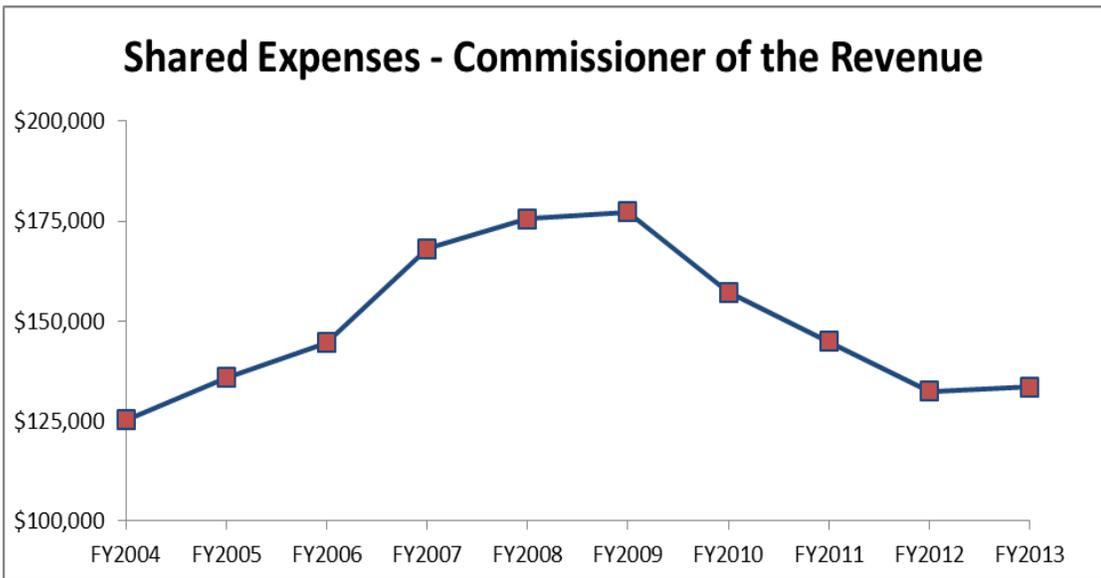
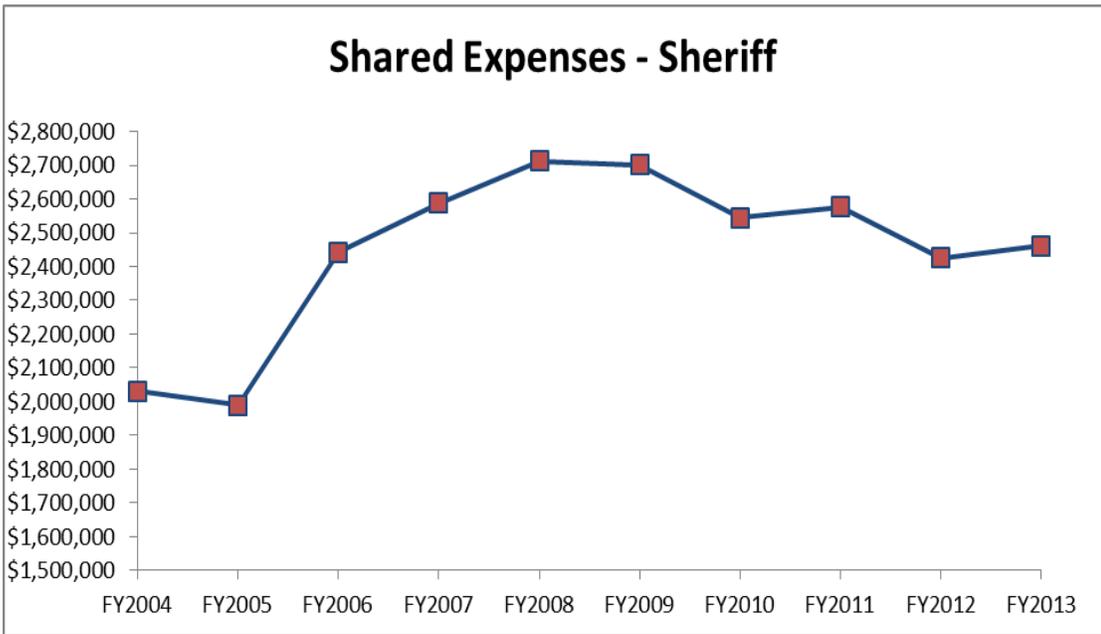
for specific programs. In FY 2013-2014, the State budget no longer called for a reduction in state aid to localities. Consequently, the budgeted revenue for FY 2013-2014 for those specific programs was increased accordingly.

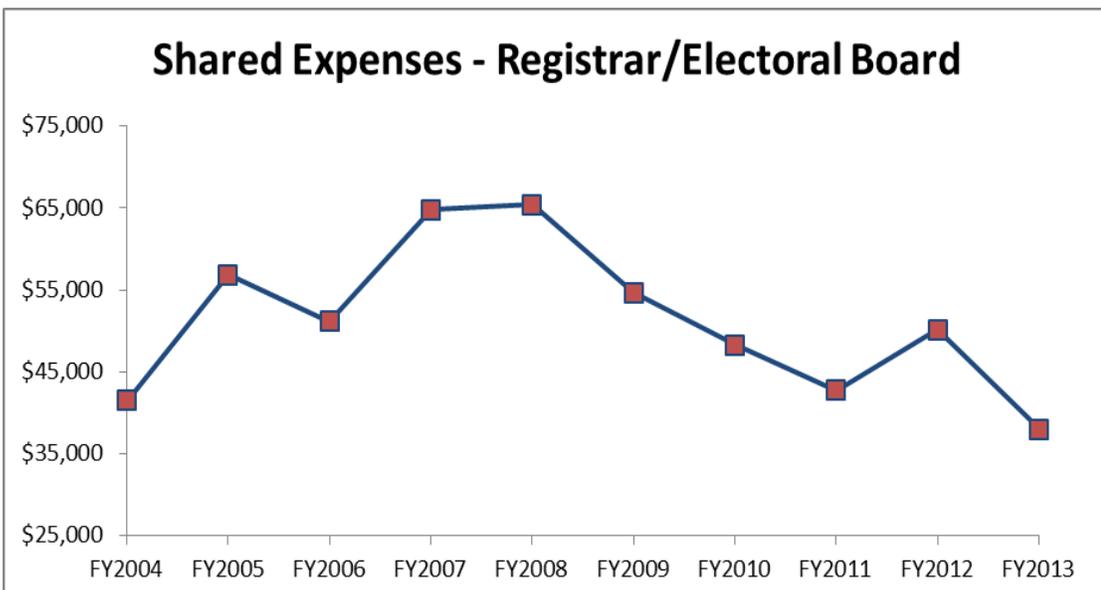
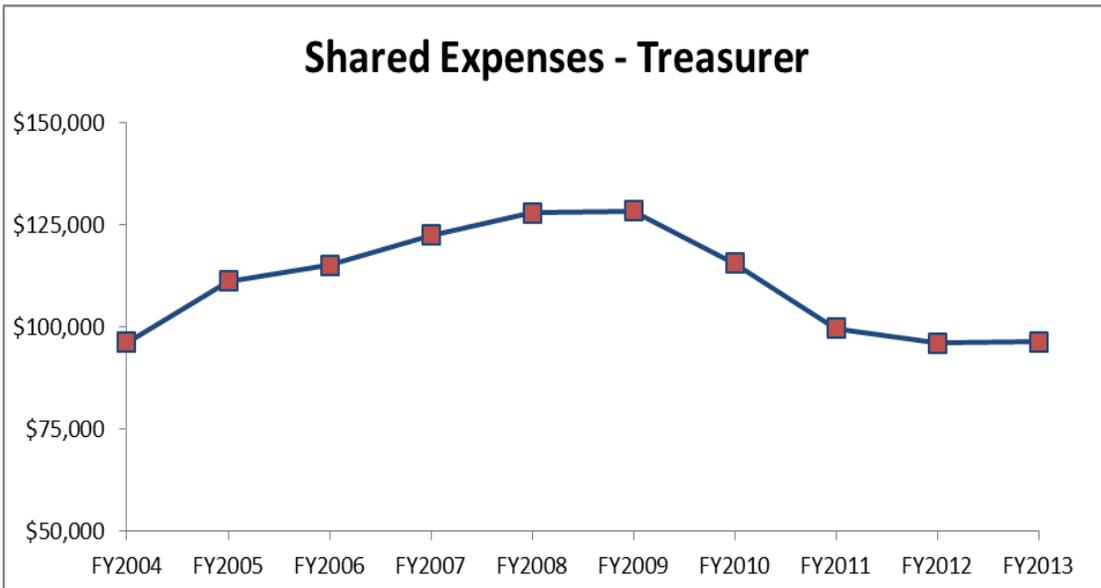
Categorical Aid – Shared Expenses:

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 the 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 2013-2014 mainly due to the elimination of the reduction in State aid to localities. In July 2014, the new RSW Regional Jail will begin operations. Consequently, the local jail operated by Warren County will close and funding provided by the Compensation Board relevant to the operations of the Warren County Jail has been eliminated in the FY 2014-2015 budget.

Categorical Aid - Shared Expenses	FY2012-2013 BUDGETED	FY2012-2013 ACTUAL	FY2013-2014 BUDGETED	FY2014-2015 BUDGETED
Commonwealth's Attorney	349,431	337,879	380,742	380,742
Sheriff	2,406,039	2,461,648	2,629,905	1,499,046
Commissioner of the Revenue	139,998	133,503	140,344	140,344
Treasurer	95,870	96,330	103,519	103,519
Registrar/Electoral Board	40,000	37,981	40,000	40,000
Clerk of the Circuit Court	274,005	277,192	291,884	291,884
TOTAL	3,305,343	3,344,533	3,586,394	2,455,535







Categorical Aid - State:

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

Categorical Aid	FY2012-2013 BUDGETED	FY2012-2013 ACTUAL	FY2013-2014 BUDGETED	FY2014-2015 BUDGETED
Welfare Admin. and Public Assistance	1,298,979	1,217,790	1,267,338	1,326,830
Comprehensive Services Act	1,033,587	750,061	1,092,192	1,190,412
Emergency Medical Services (Four for Life)	40,000	40,305	40,000	40,300
Fire Programs Funds	46,033	0	46,033	46,033
Care of Prisoners	300,000	301,804	300,000	0
Technology Trust Funds	0	19,934	0	0
Abandoned Vehicle Program	20,000	1,950	20,000	20,000
Va. Domestic Violence Victims Grant	40,000	23,299	40,000	40,000
Victim Witness Grant	48,000	50,752	48,000	46,574
E911	45,000	42,168	45,000	45,000
VITA - Public Safety - Wireless Grant	0	150,000	0	0
VJCCA Grant	33,806	34,927	33,806	36,000
Airport Grants	69,750	40,692	0	0
DMV Grants	0	662	0	0
Registrar Equipment Grant	0	10,306	0	0
Local Govt. Challenge Grant	5,000	5,000	5,000	5,000
Litter Control Grant	0	14,563	0	0
Rescue Squad Assistance Grant	0	1,607	0	0
Va. Dept. of Housing & Com. Dev. Grant	0	25,000	0	0
Va. Dept. of Historic Resources Grant	0	10,000	0	0
VDOT - Revenue Sharing	0	20,979	0	0
Va. Dept. of Emergency Management Grant	0	28,087	0	0
Va. State Library Pres. Program Grant	0	21,775	0	0
Animal Friendly Tags	0	833	0	0
Highway Maintenance Funds	0	24,542	0	0
Other Categorical Aid	0	7,408	0	0
TOTAL	2,980,155	2,844,444	2,937,369	2,796,149

Non-categorical Aid – Federal:

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

Non-categorical Aid - Federal	FY2012-2013 BUDGETED	FY2012-2013 ACTUAL	FY2013-2014 BUDGETED	FY2014-2015 BUDGETED
Payments in Lieu of Taxes	45,000	50,748	45,000	50,000
TOTAL	45,000	50,748	45,000	50,000

Categorical Aid – Federal:

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

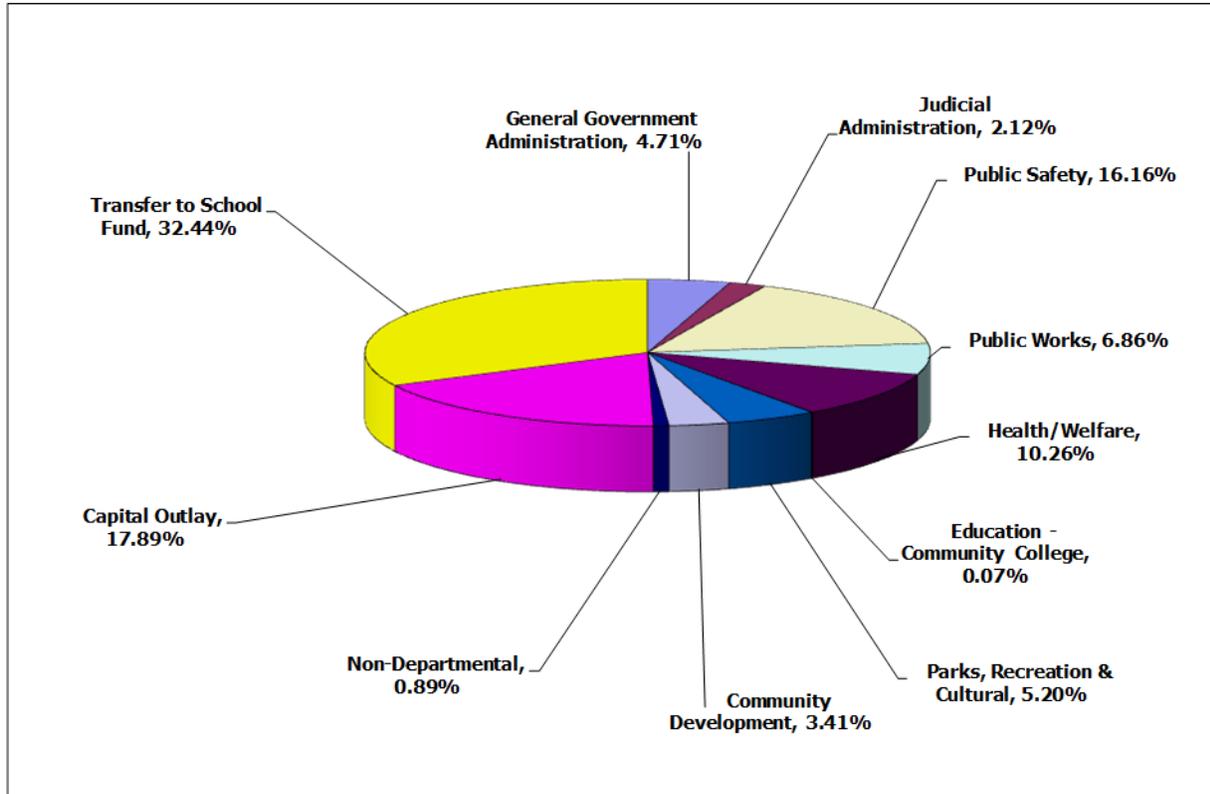
Categorical Aid - Federal	FY2012-2013 BUDGETED	FY2012-2013 ACTUAL	FY2013-2014 BUDGETED	FY2014-2015 BUDGETED
Welfare Admin. and Public Assistance	1,587,641	1,498,450	1,587,641	1,380,980
State & Community Highway Safety Grants	0	1,607	0	0
Juvenile Justice & Delinquency Prevention	0	18,346	0	0
Ed Byrne Memorial State & Local Law Enf.	50,000	42,301	50,000	50,000
Ed Byrne Justice Assistance Grant	0	1,185	0	0
Build America Bond Interest Rebate	105,525	100,935	105,525	0
Airport Improvement Program Grants	498,750	14,607	0	0
TOTAL	2,241,916	1,677,431	1,743,166	1,430,980

Non-Revenue Receipts:

This category is used when needed to balance the budget using reserves in the fund balance. Fund balance is generally used for capital items only. An exception was made in FY2012-2013 to use fund balance to fund salary increases, knowing that funding would be available in the FY2013-2014 budget with the start of the Dominion power plant project. In actuality, it was not necessary to fund the salary increases in FY2012-2013 from fund balance as revenues were greater than projected mainly due to excess sales and use taxes. Included in the FY2012-2013 budget amount is a return of the school's FY2011 surplus in the amount of \$238,427. Included in the FY2013-2014 budget amount is a return of the school's FY2012 surplus in the amount of \$135,000.

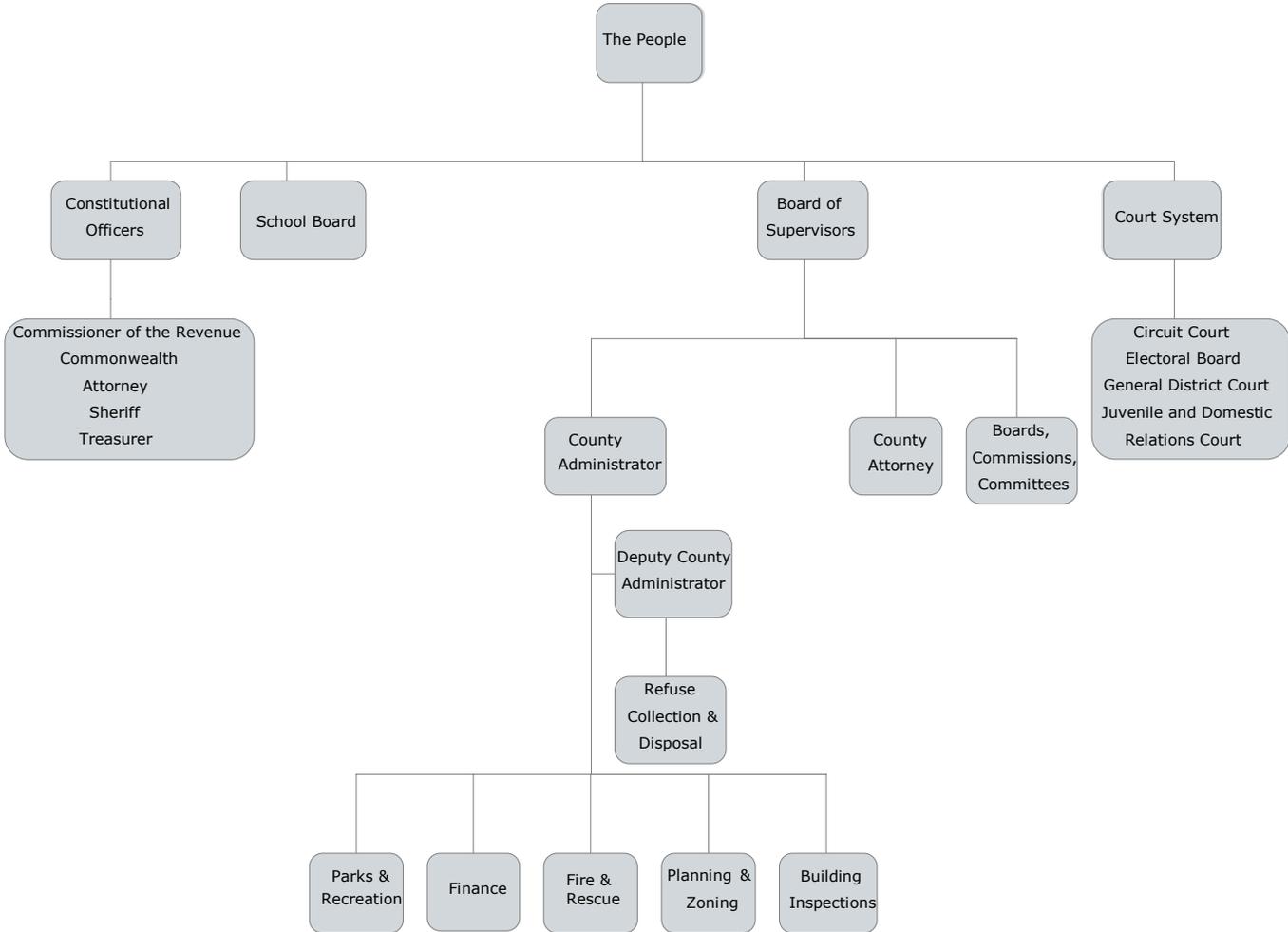
Non-Revenue Receipts	FY2012-2013 BUDGETED	FY2012-2013 ACTUAL	FY2013-2014 BUDGETED	FY2014-2015 BUDGETED
Funding from Fund Balance	2,212,239	410,000	848,500	865,000
Transfer from Health Fund	37,985	220,144	0	0
TOTAL	2,250,224	630,144	848,500	865,000

FY 2014-2015 General Fund Expenditures
\$65,067,103



General Fund Expenditures	FY2012-2013 BUDGETED	FY2012-2013 ACTUAL	FY2013-2014 BUDGETED	FY2014-2015 BUDGETED	% OF TOTAL
General Government Administration	2,931,360	2,680,152	3,053,061	3,066,773	4.71%
Judicial Administration	1,289,462	1,251,838	1,348,014	1,378,976	2.12%
Public Safety	11,014,523	11,709,474	11,807,594	10,516,652	16.16%
Public Works	3,719,162	3,671,604	3,920,014	4,465,292	6.86%
Health/Welfare	6,877,547	5,947,958	6,797,827	6,677,062	10.26%
Education - Community College	36,274	36,274	41,010	42,404	0.07%
Parks, Recreation & Cultural	2,968,145	3,005,911	3,144,042	3,380,408	5.20%
Community Development	2,755,196	844,716	2,201,384	2,219,295	3.41%
Non-Departmental	379,740	239,158	367,373	577,801	0.89%
Capital Outlay	7,859,997	11,161,260	8,183,089	11,637,847	17.89%
Transfer to School Fund	20,410,314	18,913,750	20,739,593	21,104,593	32.44%
Total	60,241,720	59,462,095	61,603,001	65,067,103	100.00%

County of Warren Organizational Chart





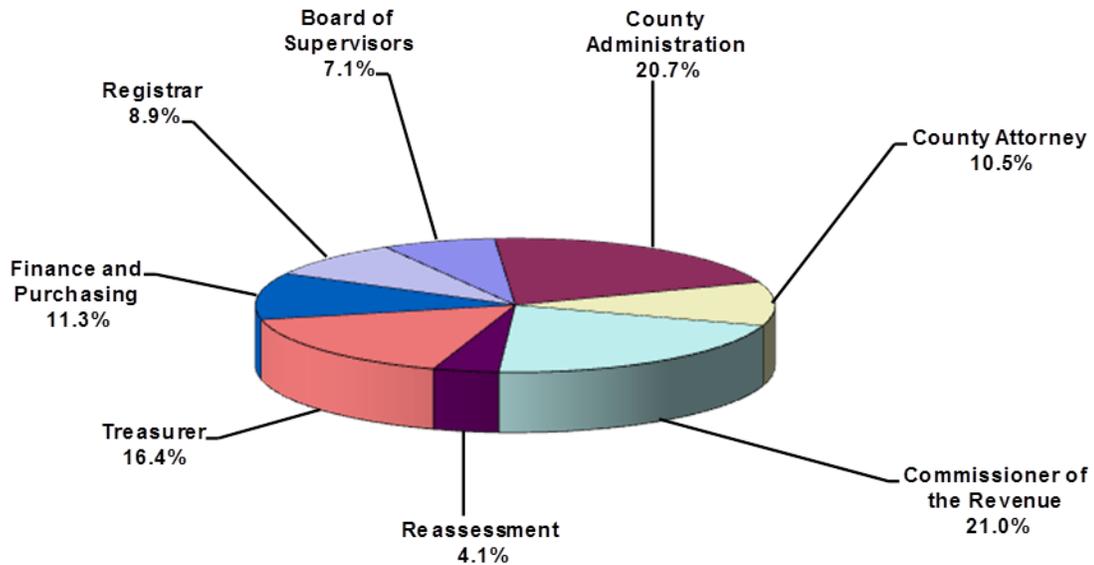
Warren County Government Center

General Government Administration

	FY 2013 ACTUAL	FY 2014 ADOPTED BUDGET	FY 2015 ADOPTED BUDGET	INCREASE (DECREASE) FY 2014 TO FY 2015	
				AMOUNT	%
Board of Supervisors	176,433	211,224	216,434	5,210	2.47%
County Administration	614,650	620,530	635,241	14,711	2.37%
County Attorney	307,032	317,282	323,484	6,202	1.95%
Commissioner of the Revenue	607,116	665,855	644,799	(21,056)	-3.16%
Reassessment	0	125,000	125,000	0	0.00%
Treasurer	467,636	479,162	503,087	23,925	4.99%
Finance and Purchasing	302,541	368,552	346,826	(21,726)	-5.89%
Registrar	204,744	265,456	271,902	6,446	2.43%

GENERAL GOVERNMENT ADMINISTRATION

	2,680,152	3,053,061	3,066,773	13,712	0.45%
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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 Chairman-at-Large. The Board of Supervisors collectively sets policy for the County and enacts those ordinances which are deemed necessary by the Board (State law permitting). The Board appoints the county administrator, 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 and Human Resources and Transportation. All funds which 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 15, 2014:

Priority	Future Goals, Projects, Programs	Level of Importance (highest to lowest)	Timeframe
1	Morgan Ford Bridge	50	2 years
2	No more land annexed to Town	48	3-5 years
3	Construction of Leach Run Parkway	46	2 years
4	Complete drainage project at Catlett Mountain Landfill	45	1 year
5	Complete Phase 1 of Oregon Hollow/Rt. 603	45	1 year
6	Install traffic signal on Route 340/522 north to address safety issue at McDonalds/Hampton inn entrance	44	1 year
7	Replacement of Rt. 613/Indian Hollow Bridge	44	2 years
8	Purchase and implementation of permitting software program through contract rider with Prince William County	44	1 year
9	Design and start construction of 2 nd Middle School	42	6 months
10	Install potable water system at the Transfer Station	42	6 months
11	Upgrade of Septage Receiving Facility	42	2 years
12	Implement the recommendations of the Shenandoah Farms Road and Drainage Study and CIP	42	1-5 years
13	Standardize operating procedures and equipment, management, and administration of all Fire Departments	41	1 year

Priority	Future Goals, Projects, Programs	Level of Importance (highest to lowest)	Timeframe
14	Expand the County commercial tax base in the following areas: Route 340/522 Corridor and I-66 at Linden	41	3-5 years
15	For Commercial and Industrial development, focus on servicing and manufacturing	41	3-5 years
16	Consolidation of Town and County	40	2 years
17	Address staffing issues in the fire and rescue companies due to decreasing number of volunteers	40	5 years
18	Dominion Power Plant Project	40	6 months
19	Complete plans for Health and Human Services Building	39	6 months
20	Develop training to develop volunteers for Fire and Rescue	39	3-5 years
21	Expansion of Broadband into underserved areas of the County	38	3-5 years
22	No Tax Increase	38	Ongoing
23	Complete Old Oak Phase 1 & Homestead Drive Rural Addition Projects	37	1 year
24	Replacement of Shenandoah Farms Compactor Site	37	3 years
25	Complete Rockland Park Recreational Access Project	36	1 year
26	Initiate Uniform Accounting and Audit procedures for all Fire Departments	36	1-2 years
27	Completion of Skyline Soccerplex	35	1-3 years
28	Hire a manager for the Shenandoah Farms Sanitary District	35	6 months
29	Widening of Route 55 East	35	
30	Establish firm self-sufficiency date for Front Royal Golf Club	35	5 years
31	Complete implementation of Springsted Management Study of Building Inspections Dept.	34	1 year
32	Self-Sufficiency of the Airport	34	5 years
33	Implement health and fitness programs for public safety personnel	33	1 year

Priority	Future Goals, Projects, Programs	Level of Importance (highest to lowest)	Timeframe
34	Pave container lay-down area at Rockledge (Rt. 340) Compactor Site	33	6 months
35	Development of Rockland Park	32	3-5 years
36	Completion of easement project for Airport	31	1 year
37	Implementation of Comprehensive Plan Recommendations	30	3-5 years
38	Construct additional hangars at the Airport	29	3-5 years
39	Speed up re-development of Avtex	28	3-5 years
40	Locate and construct a kiss-and-ride facility on Freezeland Road for bus drop-off	28	1-2 years
41	Expansion of Park-n-Ride facilities	27	2-3 years
42	Develop a County-wide communication system, including Sheriff and Town Police	27	3 years
43	Update of Airport Layout Plan to include former Humane Society and Nicholson properties	26	3 years
44	Improvement of Substandard Roads	26	5+ years
45	Explore getting into the water business	25	2-5 years
46	Review of existing parks, identification of future parks in the County and recreation facility needs	25	5 years

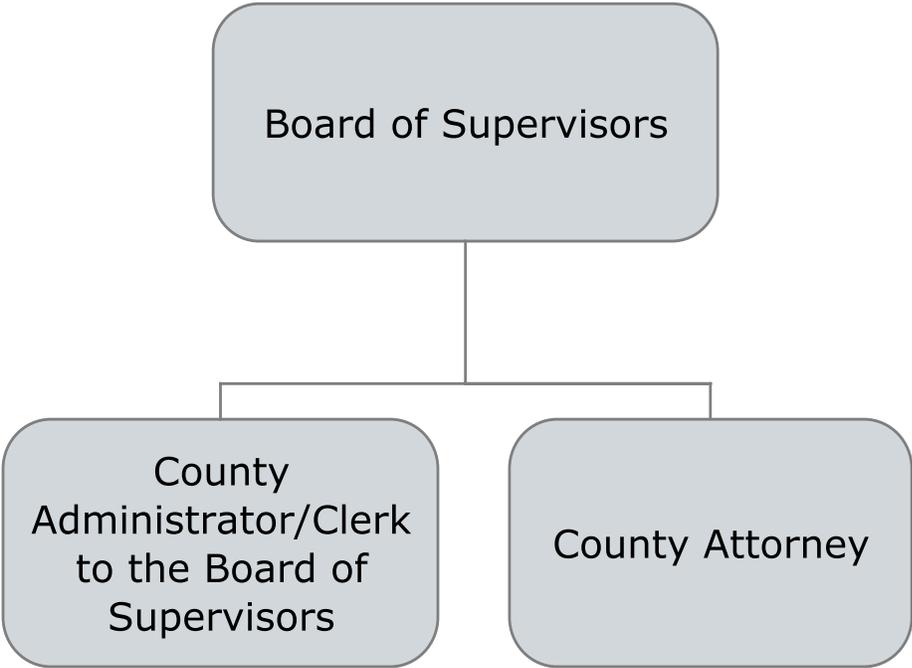
SERVICE LEVELS:

Board Action	FY 10/11 Actual	FY 11/12 Actual	FY 12/13 Actual	FY 13/14 Actual	FY 14/15 Budget
Resolutions considered	33	42	24	30	25
Ordinances considered	40	27	25	8	25
Board meetings held	25	25	25	23	23
Work sessions held	14	17	19	15	15
Budget work sessions held	5	6	5	5	5

BUDGET SUMMARY:

	FY 2012 <u>ACTUAL</u>	FY 2013 <u>ACTUAL</u>	FY 2014 ADOPTED <u>BUDGET</u>	FY 2015 ADOPTED <u>BUDGET</u>	INCREASE (DECREASE) FY 2014 TO FY 2015	
					<u>AMOUNT</u>	<u>%</u>
COSTS:						
PERSONNEL	65,026	65,517	64,724	65,684	960	1.48%
OPERATING	140,823	110,916	146,500	150,750	4,250	2.90%
CAPITAL	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00%</u>
TOTAL	205,849	176,433	211,224	216,434	5,210	2.47%
REVENUE:						
FEES	0	0	0	0	0	0.00%
STATE/FEDERAL	0	0	0	0	0	0.00%
LOCAL	<u>205,849</u>	<u>176,433</u>	<u>211,224</u>	<u>216,434</u>	<u>5,210</u>	<u>2.47%</u>
TOTAL	205,849	176,433	211,224	216,434	5,210	2.47%
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, to other County departments and personnel, and to the general public.

- Provides general information to the 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 packages every two weeks to be distributed to the Board members and the press
- Make policy recommendations to the Board of Supervisors
- Implements it's goals and objectives, and
- 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 evaluate 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 overall 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 solid waste collection and disposal, building maintenance and sign replacement departments.

Responsibilities to General Public:

- Coordinates volunteer and community service programs
- Responds to citizen complaints, concerns, and general inquires about County services.
- Handles general inquiries from citizens on County services
- Responds to citizen complaints and concerns
- Provides assistance and guidance to each of the County's eight Sanitary Districts
- Act 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 to the Board of Supervisors and various County departments and offices
- Determine funding and start design process for Part II of Phase II of the School Capital Improvement Plan (CIP)
- Determine funding for development of Rockland Park site
- Completion of Rockland Park and Fork Park site design
- Implementation of Rural Addition/Revenue Sharing program including completion of Fellows Drive, Tomahawk Road, Mountain Lake Road, and Young's Drive projects.
- Continue to work on efficiency of solid waste disposal and recycling

- Begin design work and clearing and grubbing for new proposed Shenandoah Farms compactor site
- Complete work on construction of the RSW Regional Jail
- Complete design work for the renovation of DSS and Health Department portions of the 15th Street facility
- Further implementation of plan for future County Office Space Needs Study
- Implementation of Fire and Rescue Study
- Implementation of Building Inspections Management Study
- Implementation of Road and Drainage Study for the Shenandoah Farms Sanitary District
- Continue to work with Front Royal Golf Course to establish self-sufficiency date
- Continued evaluation/implementation of green concepts in operations and building maintenance/construction

BUDGET COMPARISON:

	FY010/11 Budget	FY11/12 Budget	FY12/13 Budget	FY13/14* Budget	FY14/15* Budget
Population	37,439	37,688	38,077	38,861	39,346
Size of Budget	\$549,633	\$587,999	\$614,650	\$620,183	\$635,241
Per Capita Cost	\$14.68	\$15.60	\$16.14	\$15.96	\$16.14

*FY13/14 and FY14/15 are estimates based on the Planning Department projections.

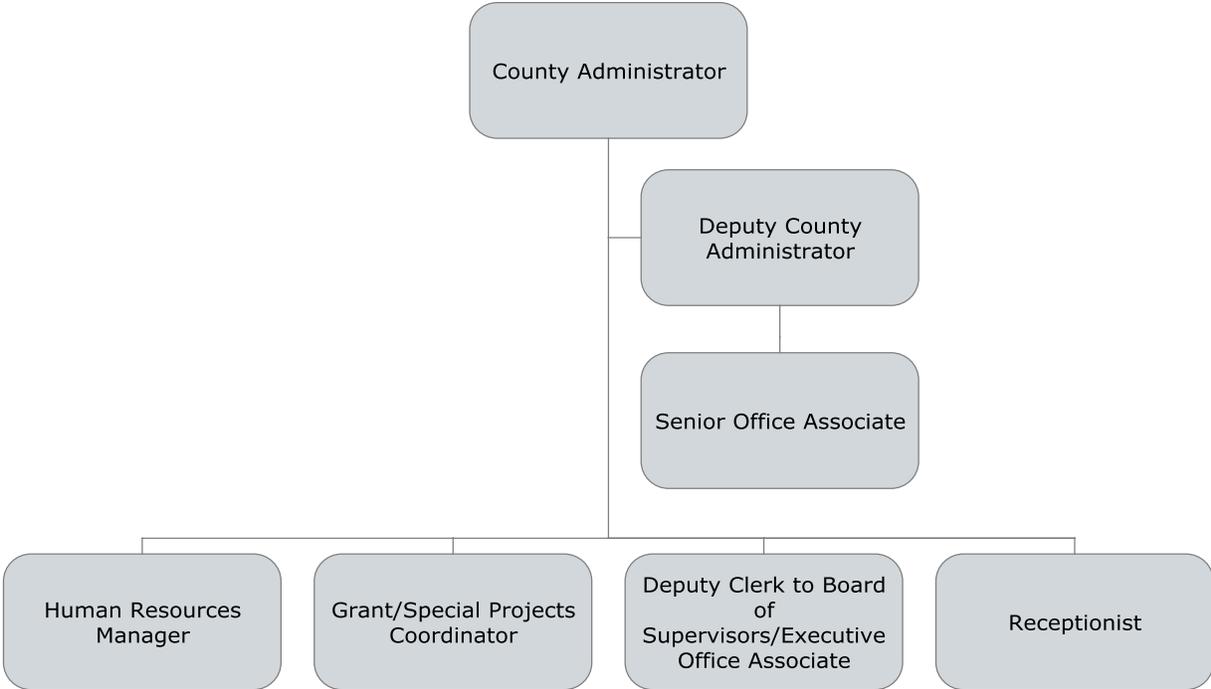
PERFORMANCE MEASUREMENTS:

Board Action	FY 10/11 Actual	FY 11/12 Actual	FY 12/13 Actual	FY 13/14 Actual	FY 14/15 Budget
Resolutions considered	33	42	24	30	25
Ordinances considered	40	27	25	8	25
Board meetings held	25	25	25	23	23
Work sessions held	14	17	19	15	15
Budget work sessions held	5	6	5	5	5
Conditional Use permits	12	11	14	11	12
Rezoning	1	2	1	1	2

BUDGET SUMMARY:

	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 ADOPTED BUDGET	FY 2015 ADOPTED BUDGET	INCREASE (DECREASE) FY 2014 TO FY 2015	
					AMOUNT	%
COSTS:						
PERSONNEL	527,909	561,752	556,305	569,121	12,816	2.30%
OPERATING	47,257	44,121	49,225	52,120	2,895	5.88%
CAPITAL	12,832	8,777	15,000	14,000	0	0.00%
TOTAL	587,998	614,650	620,530	635,241	14,711	2.37%
REVENUE:						
FEES	0	0	0		0	0.00%
STATE/FEDERAL	0	0	0		0	0.00%
LOCAL	587,998	614,650	620,530	635,241	14,711	2.37%
TOTAL	587,998	614,650	620,530	635,241	14,711	2.37%
FULL TIME POSITIONS	6	6	6	6	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, Constitutional Officers (Clerk of the Circuit Court, Sheriff, Commissioner of the Revenue, and the Treasurer), General Registrar, County Administrator, County Department Heads and staff, and the County commissions and boards such as Planning Commission and the Airport Commission, and represents the County's interests at the Board of Zoning Appeals 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 Assistant County Attorney prosecutes a growing number of County Code violations, ranging from illegal parking to dog offenses to zoning code violations, and other similar matters. The Paralegal and Assistant County Attorney participate in the collection of more than \$150,000 annually in delinquent taxes and other fees through court action and payment plans. The office drafts and/or reviews all ordinances, deeds, leases, easements, and contracts involving the County.

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. Lately, the office has participated in the acquisition of right-of-way from portions of more than 50 parcels for the future Leach Run Parkway.

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 ordinances, resolutions, and agenda items for Board of Supervisors meetings
- Prepare pleadings and exhibits in litigation for trial and appeals, and attend court for hearings
- Review all items on agendas of Board of Supervisors, Planning Commission, Board of Directors for the Economic Development Authority and Board of Zoning Appeals for compliance with Virginia and Warren County laws
- Research law to advise Board of Supervisors, staff, and other officers on questions and issues, as well as new legislation pending or enacted by the General Assembly
- Examine titles and deeds at courthouse for all property acquisitions, leases, and zoning requests
- Prepare deeds and contracts for property acquisitions and dedications
- Respond to Freedom of Information requests on a regular basis
- Advise officials on potential conflict of interest claims
- Consult with staff and Constitutional Officers on personnel issues
- Perform constituent services on behalf of elected officials
- Coordinate departmental purchases and budgets
- Collection of Delinquent Personal Property and Business Taxes and necessary litigation

PROJECTS:

- Work with U. S. Environmental Protection Agency and the Virginia Department of Environmental Quality (DEQ) to formulate new covenants and relax restrictions on the redevelopment of the Royal Phoenix property (former Avtex Superfund Site).
- Work with the Economic Development Authority (EDA) towards the marketing and development of the Royal Phoenix complex.
- Work with EDA and Town of Front Royal (Town) in acquisition of right-of-way for future 1.3 mile long, 4-lane divided Leach Run Parkway.
- Work with EDA and Town to develop 5-acre parcel at Royal Phoenix for future Police Station.

- Work with DEQ and Town to obtain easements for the remediation of closed Catlett Mountain Landfill.
- Track General Assembly legislation and advise Board of impact of proposed and adopted laws.
- Prepare and distribute standard contract documents to be used by all departments for purchases of goods and services, rather than continue to use purchase orders without specific terms and conditions.

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, as required by the Virginia State Bar.

PERFORMANCE MEASURES

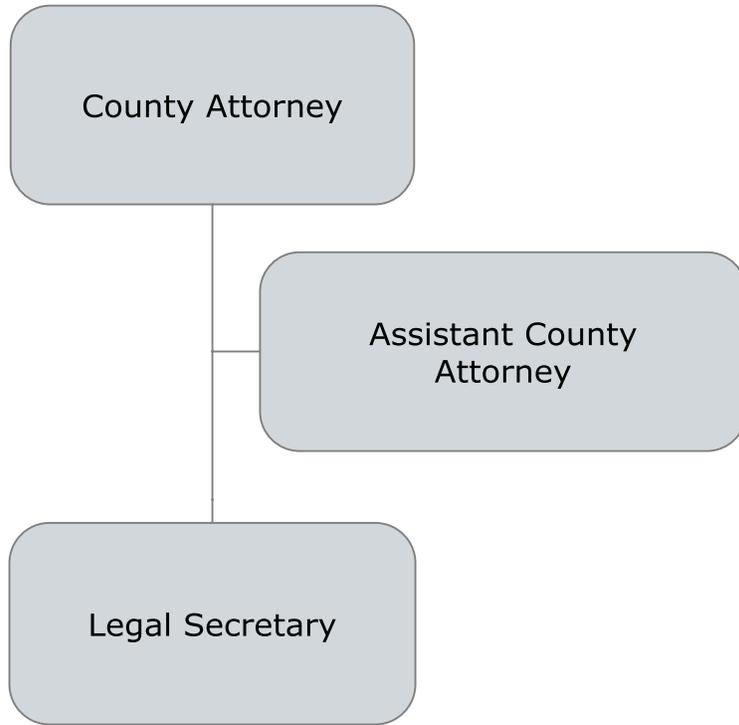
499 collections letters produced and 319 warrants-in-debt issued in calendar year 2013.

	FY 10/11 Actual	FY 11/12 Actual	FY 12/13 Projected	FY 13/14 Projected	FY 14/15 Projected
Short Consults/Mtgs.	1,400	1,293	1,108	1,360	1,290
Phone/Email	2,490	2,380	1,910	2,232	2,250
Meetings > 1hour	154	170	158	148	155
Litigated Cases	39	42	47	63	45
Procurement	238	224	133	154	185
Real Estate	89	156	85	148	120
Ordinances	37	46	38	30	35
Researched Items	97	82	127	100	100
Total	4,544	4,392	3,606	4,235	4,180
Total EDA Hours	146.0	132.7	177.2	131.0	140.0

BUDGET SUMMARY:

	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 ADOPTED BUDGET	FY 2015 ADOPTED BUDGET	INCREASE (DECREASE) FY 2014 TO FY 2015	
					AMOUNT	%
COSTS:						
PERSONNEL	270,778	286,061	292,527	297,579	5,052	1.73%
OPERATING	17,360	19,263	23,055	23,905	850	3.69%
CAPITAL	0	1,708	1,700	2,000	0	0.00%
TOTAL	288,138	307,032	317,282	323,484	6,202	1.95%
REVENUE:						
FEES	0	11,046	10,000	10,000	0	0.00%
STATE/FEDERAL	0	0	0	0	0	0.00%
LOCAL	288,138	295,986	307,282	313,484	6,202	2.02%
TOTAL	288,138	307,032	317,282	323,484	6,202	1.95%
FULL TIME POSITIONS	3	3	3	3	0	0.00%

County Attorney



Commissioner of the Revenue

DEPARTMENT DESCRIPTION:

The Commissioners of the Revenue are the chief tax assessing officers in Virginia's cities and counties. The commissioners and their 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 via in person, 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, and 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
- 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, maintain office personnel files

- Research Code of Virginia and Warren County Code, and Attorney General Opinions on various determinations for Business Professional and Occupational Licenses, 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:

- Reduce current files to electronic format by scanning records into Laserfiche and to reduce storage needs and manual time it takes to locate documents. Increased staffing for scanning purposes.
- 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 yearly training, and classes at the Lord Fairfax Community College. {Requires 3 years to become certified Master COR Deputy or Master COR} We currently have 9 staff in the office including COR registered with Weldon Cooper Center for local government training and certification.
- Update office Policy and Procedures office handbook and create an Emergency Plan for the office

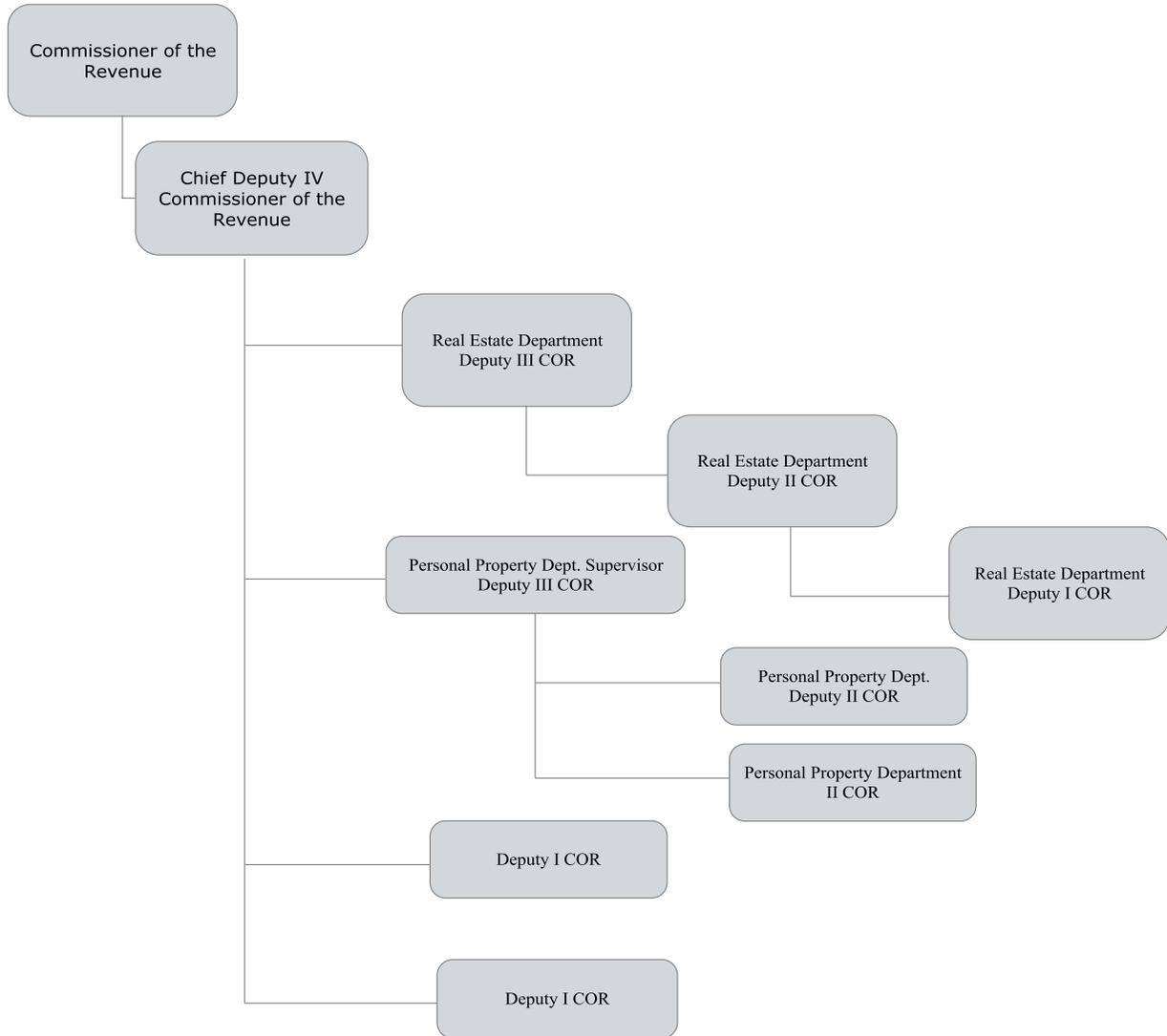
PERFORMANCE MEASUREMENTS:

	FY 2010-2011 Actual	FY 2011-2012 Actual	FY 2012-2013 Actual	FY 2013-2014 Projected
Business License Capital Accounts	3186	1620	1523	2110
State Tax Returns Processed	2379	1820	1649	1949
Taxpayer Assisted State Income Tax	1097	392	290	593
State Tax Returns Prepared	249	484	265	333
Personal Property Assessments	53070	52515	61046	55544
PPTRA Compliance	40313	44382	44281	42992
Motor Vehicle License Fees Assessed	36456	36531	37159	36715
Mobile Home Assessments	357	355	349	354
Parcels of Land	26507	26462	26450	26473

BUDGET SUMMARY:

	FY 2012 <u>ACTUAL</u>	FY 2013 <u>ACTUAL</u>	FY 2014 ADOPTED <u>BUDGET</u>	FY 2015 ADOPTED <u>BUDGET</u>	INCREASE (DECREASE) FY 2014 TO FY 2015	
					<u>AMOUNT</u>	<u>%</u>
COSTS:						
PERSONNEL	597,842	547,579	611,813	586,307	(25,506)	-4.17%
OPERATING	46,419	46,411	49,942	50,242	300	0.60%
CAPITAL	<u>14,281</u>	<u>13,126</u>	<u>4,100</u>	<u>8,250</u>	<u>4,150</u>	<u>101.22%</u>
TOTAL	658,542	607,116	665,855	644,799	(21,056)	-3.16%
REVENUE:						
FEES	457	662	8,000	0	(8,000)	100.00%
STATE/FEDERAL	132,443	133,503	140,344	140,344	0	0.00%
LOCAL	<u>525,642</u>	<u>472,951</u>	<u>517,511</u>	<u>504,455</u>	<u>(13,056)</u>	<u>-2.52%</u>
TOTAL	658,542	607,116	665,855	644,799	(21,056)	-3.16%
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. An appraisal firm conducts a market study and all field appraisals. The Board of Supervisors has elected to conduct its general reassessment under a four year cycle. Board of Supervisors hires the firm to conduct reassessments and also appoints a Board of Assessors and Board of Equalization for Warren County. Budget should include funding for Firm, Board of Assessors, and Board of Equalization on a four year cycle.

BUDGET SUMMARY:

	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 ADOPTED BUDGET	FY 2015 ADOPTED BUDGET	INCREASE (DECREASE) FY 2014 TO FY 2015	
					AMOUNT	%
COSTS:						
PERSONNEL	0	0	0	0	0	0.00%
OPERATING	199	0	125,000	125,000	0	0.00%
CAPITAL	0	0	0	0	0	0.00%
TOTAL	199	0	125,000	125,000	0	0.00%
REVENUE:						
FEES	0	0	0	0	0	0.00%
STATE/FEDERAL	0	0	0	0	0	0.00%
LOCAL	199	0	125,000	125,000	0	0.00%
TOTAL	199	0	125,000	125,000	0	0.00%
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, eight (9) sanitary districts, and personal property.
- Verify assessment and money received agreement 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
- Code taxes in the computer for bills requested by mortgage companies
- 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.

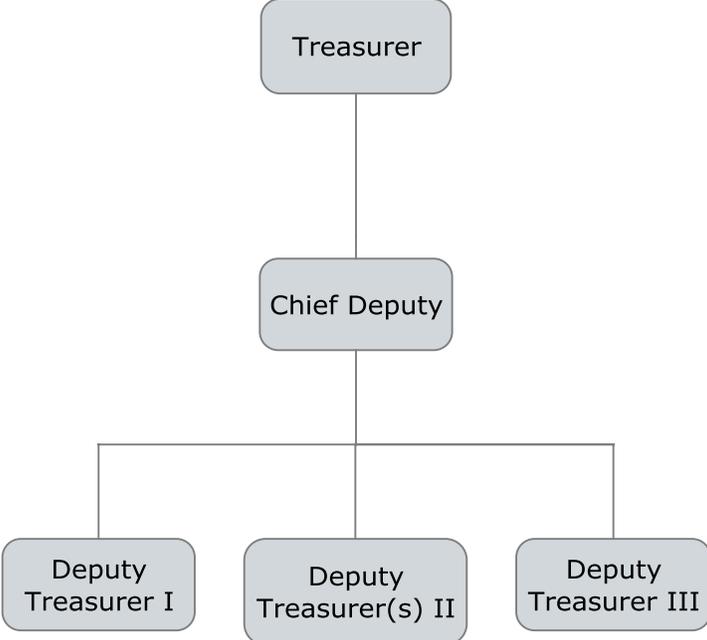
PERFORMANCE MEASUREMENTS:

	FY 2010-2011 Actual	FY 2011-2012 Actual	FY 2012-2013 Actual	FY 2013-2014 Projected
Real Estate Tax Bills Processed	25827	25704	25665	25732
Personal Property Tax Bills Processed	35306	34423	35276	35002
Dog Licenses Sold	6173	6295	6117	6195
Vehicle Decals Issued	300	352	306	319
Vehicle License Fees Billed	36442	36544	39193	37393
Trash Decals Issued	329	333	340	334

BUDGET SUMMARY:

	FY 2012 <u>ACTUAL</u>	FY 2013 <u>ACTUAL</u>	FY 2014 ADOPTED <u>BUDGET</u>	FY 2015 ADOPTED <u>BUDGET</u>	INCREASE (DECREASE) FY 2014 TO FY 2015	
					<u>AMOUNT</u>	<u>%</u>
COSTS:						
PERSONNEL	358,634	373,856	387,917	402,427	14,510	3.74%
OPERATING	77,453	84,709	87,600	97,565	9,965	11.38%
CAPITAL	<u>9,454</u>	<u>9,071</u>	<u>3,645</u>	<u>3,095</u>	<u>(550)</u>	<u>15.09%</u>
TOTAL	445,541	467,636	479,162	503,087	23,925	4.99%
REVENUE:						
FEEs	0	0	0	0	0	0.00%
STATE/FEDERAL	95,970	96,330	103,519	103,519	0	0.00%
LOCAL	<u>349,571</u>	<u>371,306</u>	<u>375,643</u>	<u>399,568</u>	<u>23,925</u>	<u>6.37%</u>
TOTAL	445,541	467,636	479,162	503,087	23,925	4.99%
FULL TIME POSITIONS	7	7	7	7	0	0.00%

Treasurer



Finance

DEPARTMENT DESCRIPTION:

The Finance Department is responsible for maintaining Warren County's general accounting system and financial records.

RESPONSIBILITIES:

- Process payroll according to established deadlines
- Coordinate and assist with annual audit
- Administer risk management program
- Monitor departmental expenditures and revenues
- Coordinate all department budget adjustment requests
- Process accounts payable
- Process bills for septic and transfer stations
- Maintain airport hangar rental accounts
- Maintain vendor accounts and payments
- Coordinates preparation of the annual budget and monitors compliance after adoption which includes providing accurate financial information to all County departments in a timely manner
- Perform analyses of financial condition including interim and annual financial reports as requested by the Board of Supervisors and the County Administrator
- Maintenance of AS/400 computer system, regular backup of data, and troubleshooting hardware/software programs.
- Coordinates the advertisement, receipt, and tabulation of bids.
- Provide timely and accurate budget reports to the County Administrator and departments
- Regularly conducts review of internal controls

GOALS:

- Maintain accurate accounting records.
- Participate in GFOA budget award program.
- Participate in GFOA CAFR award program.
- Meet payroll deadlines and continue to file all payroll returns timely.

SERVICE LEVELS:

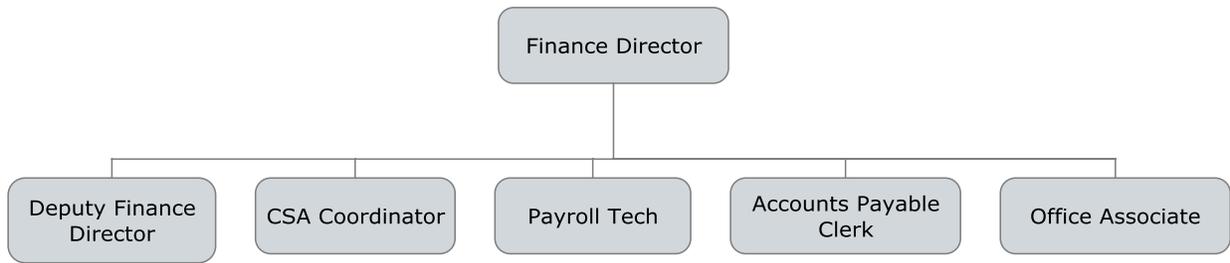
	Paychecks processed*	Invoices processed
Sept. 2007	270	1,217
Sept. 2008	275	1,255
Sept. 2009	284	1,191
Sept. 2010	303	1,260
Sept. 2011	314	1,305
Sept 2012	334	1,242
Sept 2013	337	1,261

*In addition, the Finance Office processes approximately 40 additional paychecks twice a month for the temporary pool employees during the summer months.

BUDGET SUMMARY:

	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 ADOPTED BUDGET	FY 2015 ADOPTED BUDGET	INCREASE (DECREASE) FY 2014 TO FY 2015	
					AMOUNT	%
COSTS:						
PERSONNEL	268,553	278,857	347,087	322,601	(24,486)	-7.05%
OPERATING	13,691	16,725	14,345	16,825	2,480	17.29%
CAPITAL	10,397	6,958	7,120	7,400	280	3.93%
TOTAL	292,641	302,541	368,552	346,826	(21,726)	-5.89%
REVENUE:						
FEES	0	0	0	0	0	0.00%
STATE/FEDERAL	0	0	0	0	0	0.00%
LOCAL	292,641	302,541	368,552	346,826	(21,726)	-5.89%
TOTAL	292,641	302,541	368,552	346,826	(21,726)	-5.89%
FULL TIME POSITIONS	4	4	4	4	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 1400 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.
- 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 <u>12/1/12</u>	Registered Voters <u>12/1/13</u>	Registered Voters <u>12/1/14</u>
24,775	24,018	25,800 (Projected)

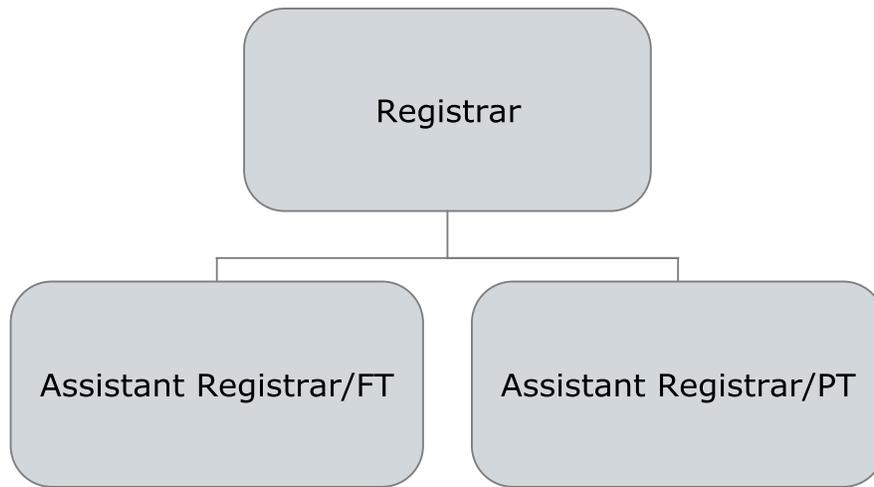
Goals and Objectives

- Prepare for and conduct all Elections in 2014-2015.
- Request the purchase of new voting equipment prior to the November 2015 General Election.
- Continue the Training Process in the use of Electronic Pollbooks.
- Create new methods to expand the Training for Officers of Elections.
- Continue to recruit Officers of Elections.

BUDGET SUMMARY:

	FY 2012 <u>ACTUAL</u>	FY 2013 <u>ACTUAL</u>	FY 2014 ADOPTED <u>BUDGET</u>	FY 2015 ADOPTED <u>BUDGET</u>	INCREASE (DECREASE) FY 2014 TO FY 2015	
					<u>AMOUNT</u>	<u>%</u>
COSTS:						
PERSONNEL	144,676	148,639	207,891	213,537	5,646	2.72%
OPERATING	38,743	35,094	53,215	54,015	800	1.50%
CAPITAL	<u>8,837</u>	<u>21,012</u>	<u>4,350</u>	<u>4,350</u>	<u>0</u>	<u>0.00%</u>
TOTAL	192,256	204,744	265,456	271,902	6,446	2.43%
REVENUE:						
FEES	0	0	0	0	0	0.00%
STATE/FEDERAL	50,137	37,981	40,000	40,000	0	0.00%
LOCAL	<u>142,119</u>	<u>166,763</u>	<u>225,456</u>	<u>231,902</u>	<u>6,446</u>	<u>2.86%</u>
TOTAL	192,256	204,744	265,456	271,902	6,446	2.43%
FULL TIME POSITIONS	2	2	2	2	0	0.00%

Elections



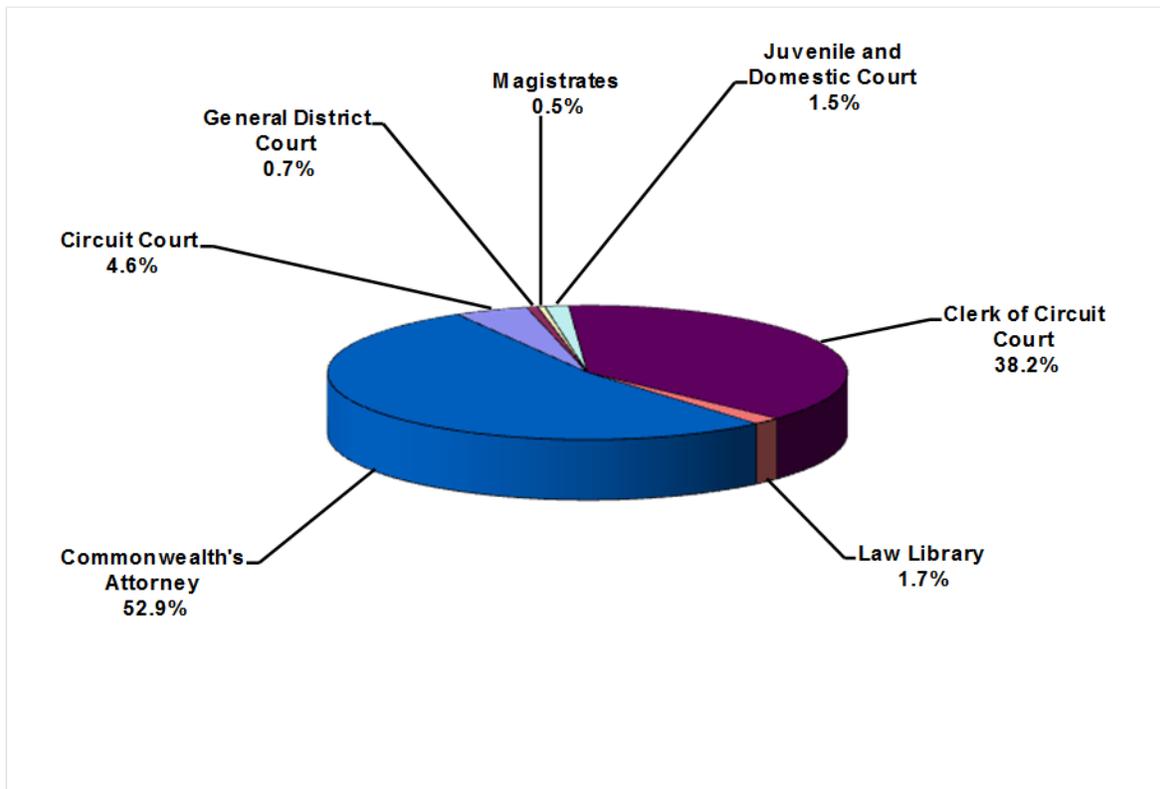


Warren County Court House

Judicial Administration

	FY	FY	INCREASE (DECREASE)	
	2013 ACTUAL	2014 ADOPTED BUDGET	2015 ADOPTED BUDGET	FY 2014 TO FY 2015 AMOUNT %
Circuit Court	36,104	61,600	62,800	1,200 1.95%
General District Court	15,951	9,645	9,645	0 0.00%
Magistrates	4,415	6,250	6,250	0 0.00%
Juvenile and Domestic Court	16,107	19,000	20,200	1,200 6.32%
Clerk of Circuit Court	482,809	516,332	526,802	10,470 2.03%
Law Library	13,063	24,000	24,000	0 0.00%
Commonwealth's Attorney	683,389	711,187	729,279	18,092 2.54%

JUDICIAL ADMINISTRATION 1,251,838 1,348,014 1,378,976 30,962 2.30%



Circuit Court

DEPARTMENT DESCRIPTION:

Warren County is in the Twenty-Sixth 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 information's 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.

Circuit Court is in session two or three days per week. Warren County shares a Judge with another county within the Twenty-Sixth Judicial Circuit.

BUDGET SUMMARY:

	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 ADOPTED BUDGET	FY 2015 ADOPTED BUDGET	INCREASE (DECREASE) FY 2014 TO FY 2015	
					AMOUNT	%
COSTS:						
PERSONNEL	9,796	6,900	29,100	29,100	0	0.00%
OPERATING	26,509	29,204	32,500	33,500	1,000	3.08%
CAPITAL	0	0	0	200	200	0.00%
TOTAL	36,305	36,104	61,600	62,800	1,200	1.95%
REVENUE:						
FEES	0	0	0	0	0	0.00%
STATE/FEDERAL	4,290	5,430	20,000	20,000	0	0.00%
LOCAL	32,015	30,674	41,600	42,800	1,200	2.88%
TOTAL	36,305	36,104	61,600	62,800	1,200	1.95%
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 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 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 ADOPTED BUDGET	FY 2015 ADOPTED BUDGET	INCREASE (DECREASE) FY 2014 TO FY 2015	
					AMOUNT	%
COSTS:						
PERSONNEL	0	0	0	0	0	0.00%
OPERATING	7,925	12,215	8,445	8,445	0	0.00%
CAPITAL	3,654	3,736	1,200	1,200	0	0.00%
TOTAL	11,579	15,951	9,645	9,645	0	0.00%
REVENUE:						
FEES	0	0	0	0	0	0.00%
STATE/FEDERAL	0	0	0	0	0	0.00%
LOCAL	11,579	15,951	9,645	9,645	0	0.00%
TOTAL	11,579	15,951	9,645	9,645	0	0.00%
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 a 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 of search warrants in criminal cases, issue a temporary detention order in either civil, medical, or criminal cases, authorize pre-trial seizures in civil matters
- 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
- Prepare legal documents
- Attend two continuing legal education seminars provided by the Supreme Court each year

BUDGET SUMMARY:

	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 ADOPTED BUDGET	FY 2015 ADOPTED BUDGET	INCREASE (DECREASE) FY 2014 TO FY 2015	
					AMOUNT	%
COSTS:						
PERSONNEL	0	0	0	0	0	0.00%
OPERATING	4,350	4,415	5,550	5,550	0	0.00%
CAPITAL	67	0	700	700	0	0.00%
TOTAL	4,417	4,415	6,250	6,250	0	0.00%
REVENUE:						
FEES	0	0	0	0	0	0.00%
STATE/FEDERAL	0	0	0	0	0	0.00%
LOCAL	4,417	4,415	6,250	6,250	0	0.00%
TOTAL	4,417	4,415	6,250	6,250	0	0.00%
FULL TIME POSITIONS	0	0	0	0	0	0.00%

Juvenile and Domestic Relations Court

DEPARTMENT DESCRIPTION:

The juvenile and domestic relations district court hears all matters involving juveniles such as criminal, truancy or traffic matters. In addition, this court handles other matters involving the family such as child custody, visitation and support. The court also hears family protective order abuse cases, cases of child abuse or neglect, and criminal cases where the defendant and alleged victim are family or household members.

BUDGET SUMMARY:

	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 ADOPTED BUDGET	FY 2015 ADOPTED BUDGET	INCREASE (DECREASE) FY 2014 TO FY 2015	
					AMOUNT	%
COSTS:						
PERSONNEL	0	0	0	0	0	0.00%
OPERATING	8,606	8,766	12,200	13,100	900	7.38%
CAPITAL	6,438	7,341	6,800	7,100	300	4.41%
TOTAL	15,044	16,107	19,000	20,200	1,200	6.32%
REVENUE:						
FEES	0	0	0	0	0	0.00%
STATE/FEDERAL	0	0	0	0	0	0.00%
LOCAL	15,044	16,107	19,000	20,200	1,200	6.32%
TOTAL	15,044	16,107	19,000	20,200	1,200	6.32%
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 public officials and the taking of bonds when required. 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 their 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 jurors and jury trials
- Appoint jury commissioners for the selection of qualified jurors annually
- Issue 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 and boundary line issues or is a high profile case). Retain misdemeanor records for ten years
- Attend Supreme Court, State Compensation Board, and Virginia Department of Taxation seminars and training sessions, annual Clerk's association meetings and other work-related training/classes to enhance education
- Administer oaths to public officials, law enforcement, and notary publics
- Manage trust fund accounts
- Provide monthly caseload statistical reports, incompetent reports, financial disbursements, bank reconciliation, vital statistical reports for marriages, divorces, and adoptions, and the clerk's fee report to the State Compensation Board
- Respond to questions from the public and assist them in researching land records and family genealogy
- Provide court debt collection activity and escheatment of unclaimed property
- Prepare grand jury list
- Respond to surveys and annual reports for state government agencies.
- Prepare annual budgets – local government (clerk and court), State Compensation Board, and technology trust fund

PROJECTS:

- Preservation of older records by converting them to digital images
- Management of archival records

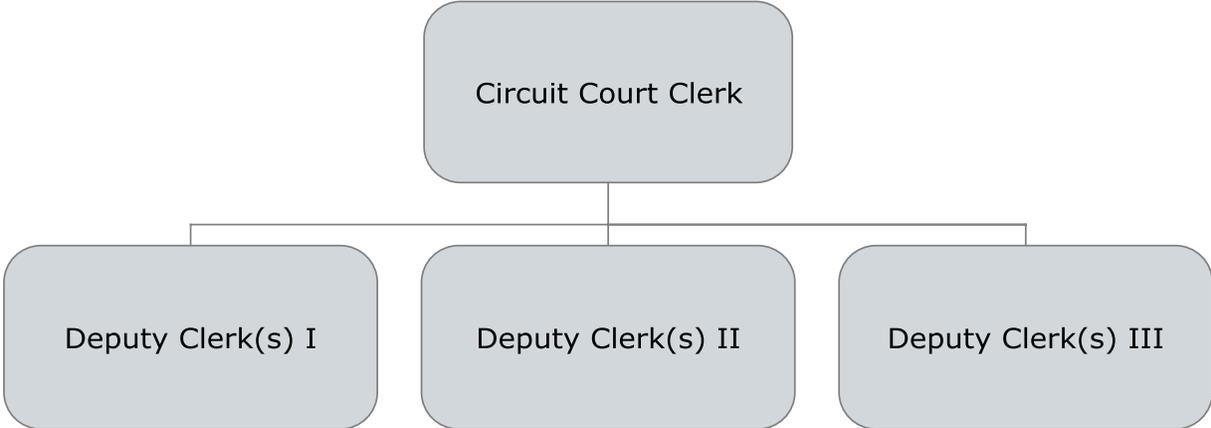
PERFORMANCE MEASUREMENTS:

	FY 2011-2012 Actual	FY 2012-2013 Actual	FY 2013-2014 Actual	FY 2014-2015 Projected
Criminal	911	1001	1096	1100
Law	673	543	617	625
Wills	223	229	205	200
Judgments	2379	2244	2213	2225
Deeds	6596	7859	8402	8500
Financing	18	18	16	20
Fictitious Names	244	199	222	225
Marriage Licenses	287	296	269	275
Notary	115	140	148	150
CHP	404	663	876	850
Restitution	297	332	336	340

BUDGET SUMMARY:

	FY 2012 <u>ACTUAL</u>	FY 2013 <u>ACTUAL</u>	FY 2014 ADOPTED <u>BUDGET</u>	FY 2015 ADOPTED <u>BUDGET</u>	INCREASE (DECREASE) FY 2014 TO FY 2015 <u>AMOUNT</u> <u>%</u>	
COSTS:						
PERSONNEL	399,455	430,431	464,007	473,477	9,470	2.04%
OPERATING	46,388	46,989	40,325	41,325	1,000	2.48%
CAPITAL	<u>5,803</u>	<u>5,390</u>	<u>12,000</u>	<u>12,000</u>	<u>0</u>	<u>0.00%</u>
TOTAL	451,646	482,809	516,332	526,802	10,470	2.03%
REVENUE:						
FEES	0	0	0	0	0	0.00%
STATE/FEDERAL	293,427	306,573	311,884	311,884	0	0.00%
LOCAL	<u>158,219</u>	<u>176,236</u>	<u>204,448</u>	<u>214,918</u>	<u>10,470</u>	<u>5.12%</u>
TOTAL	451,646	482,809	516,332	526,802	10,470	2.03%
FULL TIME POSITIONS	7	8	8	8	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. It provides legal library services and reference assistance for the benefit of the judiciary, practicing attorneys, and the general public. It is maintained by a local attorney.

BUDGET SUMMARY:

	FY 2012 <u>ACTUAL</u>	FY 2013 <u>ACTUAL</u>	FY 2014 ADOPTED <u>BUDGET</u>	FY 2015 ADOPTED <u>BUDGET</u>	INCREASE (DECREASE) FY 2014 TO FY 2015	
					<u>AMOUNT</u>	<u>%</u>
COSTS:						
PERSONNEL	0	0	0	0	0	0.00%
OPERATING	10,620	13,063	24,000	24,000	0	0.00%
CAPITAL	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00%</u>
TOTAL	10,620	13,063	24,000	24,000	0	0.00%
REVENUE:						
FEES	10,620	13,063	24,000	24,000	0	0.00%
STATE/FEDERAL	0	0	0	0	0	0.00%
LOCAL	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00%</u>
TOTAL	10,620	13,063	24,000	24,000	0	0.00%
FULL TIME POSITIONS	0	0	0	0	0	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.

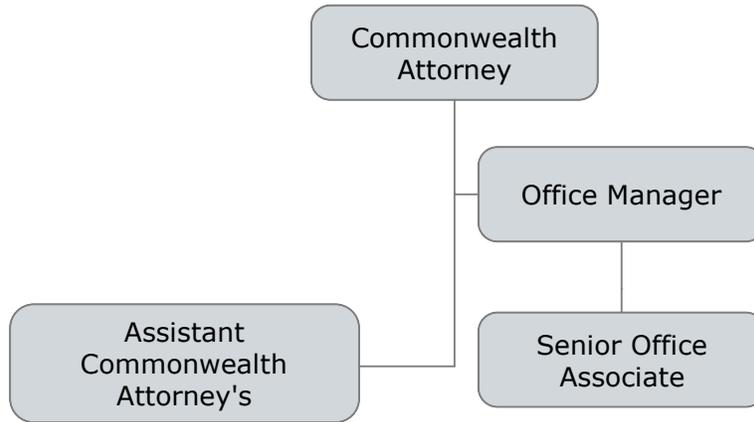
SERVICE LEVELS:

	Circuit Court Cases Per Year
2006	516
2007	526
2008	547
2009	592
2010	599
2011	613
2012	673
2013	689

BUDGET SUMMARY:

	FY 2012 <u>ACTUAL</u>	FY 2013 <u>ACTUAL</u>	FY 2014 ADOPTED <u>BUDGET</u>	FY 2015 ADOPTED <u>BUDGET</u>	INCREASE (DECREASE) FY 2014 TO FY 2015	
					<u>AMOUNT</u>	<u>%</u>
COSTS:						
PERSONNEL	649,471	666,853	687,687	705,779	18,092	2.63%
OPERATING	9,174	15,043	21,500	21,500	0	0.00%
CAPITAL	<u>2,597</u>	<u>1,493</u>	<u>2,000</u>	<u>2,000</u>	<u>0</u>	<u>0.00%</u>
TOTAL	661,242	683,389	711,187	729,279	18,092	2.54%
REVENUE:						
FEES	3,672	4,777	1,000	4,277	3,277	0.00%
STATE/FEDERAL	383,582	361,178	420,742	420,742	0	0.00%
LOCAL	<u>273,988</u>	<u>317,434</u>	<u>289,445</u>	<u>304,260</u>	<u>14,815</u>	<u>5.12%</u>
TOTAL	661,242	683,389	711,187	729,279	18,092	2.54%
FULL TIME POSITIONS	8	8	8	8	0	0.00%

Commonwealth's Attorney

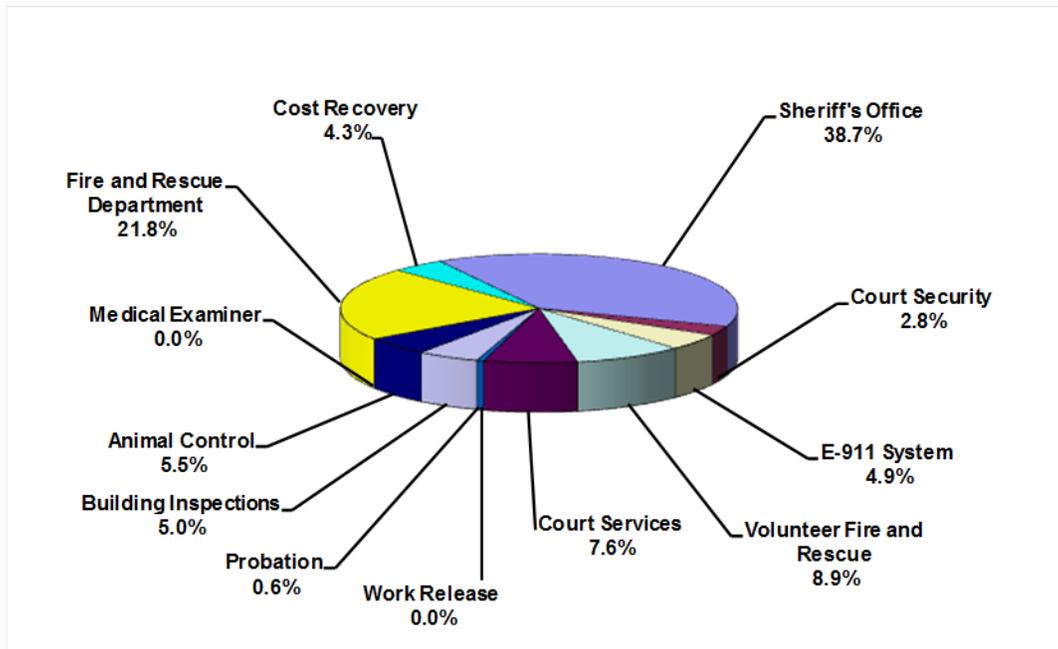




Warren County Public Safety Building

Public Safety

	FY 2013 ACTUAL	FY 2014 ADOPTED BUDGET	FY 2015 ADOPTED BUDGET	INCREASE (DECREASE) FY 2014 TO FY 2015	
				AMOUNT	%
Sheriff's Office	4,020,556	4,154,657	4,065,133	(89,524)	-2.15%
Court Security	282,360	296,674	294,806	(1,868)	-0.63%
E-911 System	705,264	482,803	513,290	30,487	6.31%
Volunteer Fire and Rescue	963,562	898,176	934,869	36,693	4.09%
Court Services	2,060,195	2,108,486	799,162	(1,309,324)	-62.10%
Work Release	348,438	279,332	0	(279,332)	-100.00%
Probation	39,810	58,679	60,431	1,752	2.99%
Building Inspections	471,515	529,355	526,393	(2,962)	-0.56%
Animal Control	498,761	522,962	574,005	51,043	9.76%
Medical Examiner	300	500	500	0	0.00%
Fire and Rescue Department	2,046,689	2,123,970	2,295,563	171,593	8.08%
Cost Recovery	272,024	352,000	452,500	100,500	28.55%
PUBLIC SAFETY	11,709,474	11,807,594	10,516,652	(1,290,942)	-10.93%



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 Court Holding Services for the citizens of Front Royal/Warren County.

The Sheriff's Office is comprised of seven divisions. Their functions and responsibilities include, but are not limited to:

- Administration. Responsible for all civil/criminal documents; personnel records; invoicing accounts payable; clerical duties; preparation and implementation of five different budgets.
- Court Services. Responsible for detention court appearances of inmates; transportation of court ordered inmates; Temporary Detention Order Transports.; responsible for all civil/criminal records and service of court issued warrants and civil papers; courtroom security; DARE/GREAT programs.
- 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; 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; overall public safety of the community.
- Courthouse Security. Responsible for security of the courthouse and courtrooms ensuring all courts are 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 2014-2015.

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

Goal 3 Indoor Firearms Range

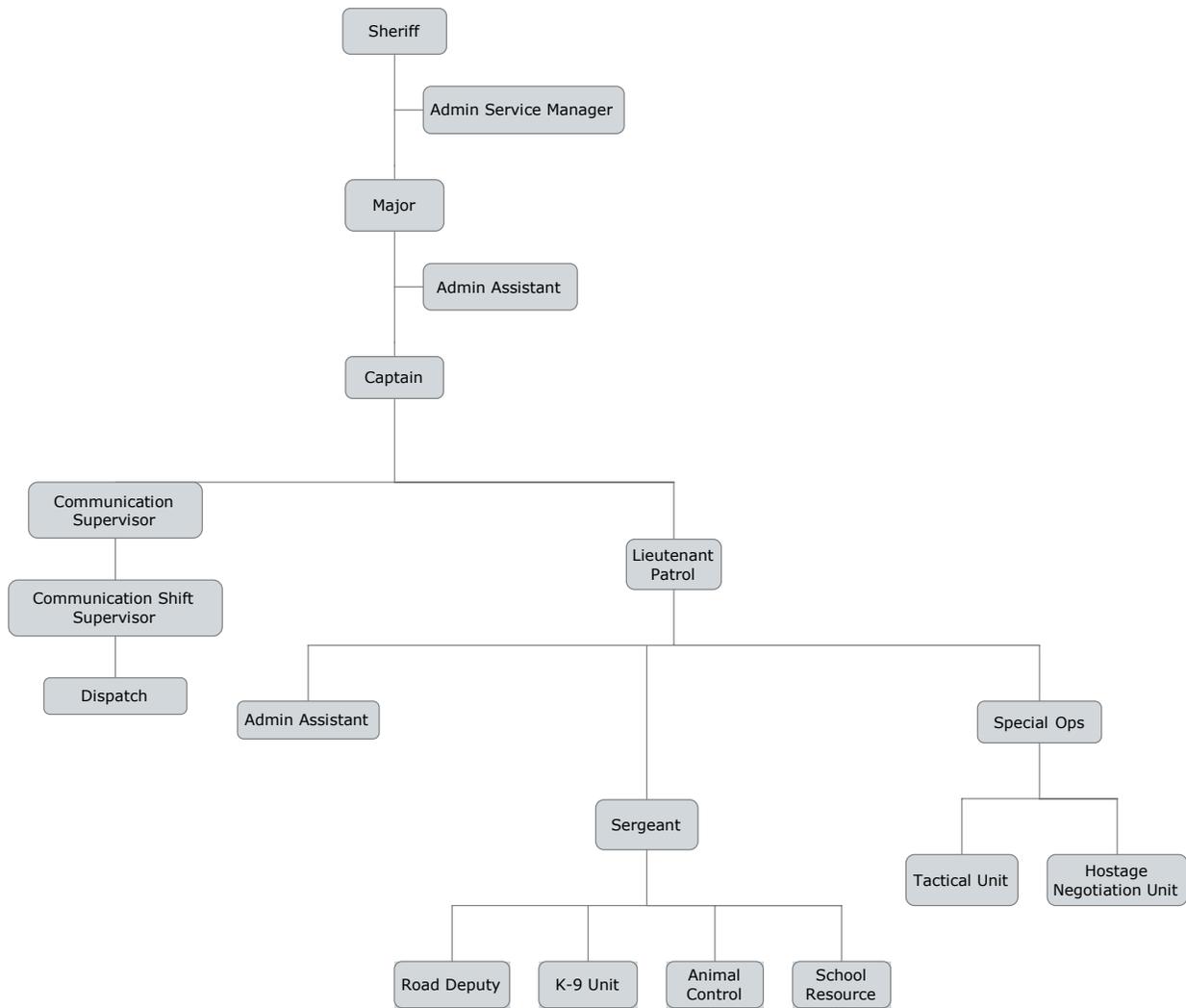
- Objective 1: To work with county administration to secure funding for an indoor firearms range for the sheriff's office and have completed and operational by fiscal year 2016/2017.
- Objective 2: To set timelines and develop plans for design and construction.
- Objective 3: To implement construction and the conversion to lead free ammunition.

BUDGET SUMMARY:

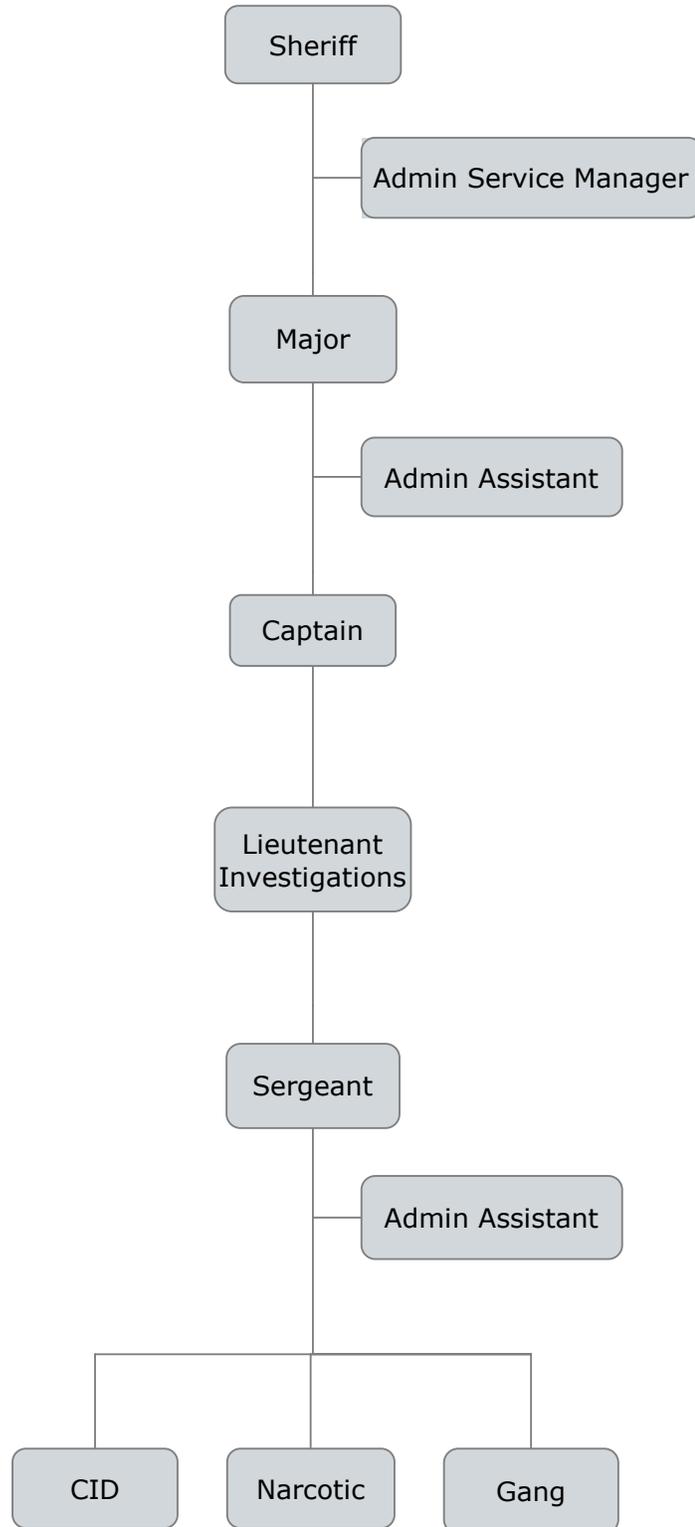
	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 ADOPTED BUDGET	FY 2015 ADOPTED BUDGET	INCREASE (DECREASE) FY 2014 TO FY 2015	
					AMOUNT	%
COSTS:						
PERSONNEL	3,115,560	3,263,336	3,478,787	3,388,535	(90,252)	-2.59%
OPERATING	445,603	468,827	416,540	422,268	5,728	1.38%
CAPITAL	361,104	288,393	259,330	254,330	(5,000)	-1.93%
TOTAL	3,922,267	4,020,556	4,154,657	4,065,133	(89,524)	-2.15%
REVENUE:						
FEES	2,723	(3,322)	0	0	0	0.00%
STATE/FEDERAL	1,517,216	1,529,305	1,597,046	1,329,081	(267,965)	-16.78%
LOCAL	2,402,328	2,494,573	2,557,611	2,736,052	178,441	6.98%
TOTAL	3,922,267	4,020,556	4,154,657	4,065,133	(89,524)	-2.15%
FULL TIME POSITIONS	53	54	54	53	(1)	-1.85%

*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



Court Security

DEPARTMENT DESCRIPTION:

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 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 ADOPTED BUDGET	FY 2015 ADOPTED BUDGET	INCREASE (DECREASE) FY 2014 TO FY 2015	
					AMOUNT	%
COSTS:						
PERSONNEL	250,516	274,334	272,399	274,871	2,472	0.91%
OPERATING	5,376	6,345	17,975	16,135	(1,840)	-10.24%
CAPITAL	1,833	1,680	6,300	3,800	(2,500)	-39.68%
TOTAL	257,725	282,360	296,674	294,806	(1,868)	-0.63%
REVENUE:						
FEEES	77,071	70,495	90,000	65,000	(25,000)	-27.78%
STATE/FEDERAL	0	0	0	66,532	66,532	0.00%
LOCAL	180,654	211,865	206,674	163,274	(43,400)	-21.00%
TOTAL	257,725	282,360	296,674	294,806	(1,868)	-0.63%
FULL TIME POSITIONS	2	2	2	2	0	0.00%

E-911 System

DEPARTMENT DESCRIPTION:

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

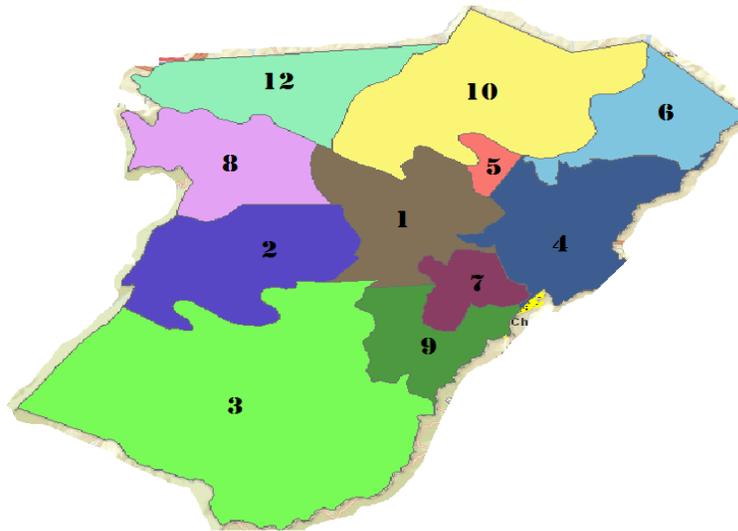
BUDGET SUMMARY:

	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 ADOPTED BUDGET	FY 2015 ADOPTED BUDGET	INCREASE (DECREASE) FY 2014 TO FY 2015	
					AMOUNT	%
COSTS:						
PERSONNEL	292,870	377,573	321,945	327,118	5,173	1.61%
OPERATING	98,707	247,998	131,399	137,213	5,814	4.42%
CAPITAL	7,972	79,693	29,459	48,959	19,500	66.19%
TOTAL	399,549	705,264	482,803	513,290	30,487	6.31%
REVENUE:						
FEES	0	0	0	0	0	0.00%
STATE/FEDERAL	44,333	42,168	45,000	45,000	0	0.00%
LOCAL	355,216	663,096	437,803	468,290	30,487	6.96%
TOTAL	399,549	705,264	482,803	513,290	30,487	6.31%
FULL TIME POSITIONS	6	6	6	6	0	0.00%

Volunteer Fire and Rescue

DEPARTMENT DESCRIPTION:

The County of Warren provides funds to the nine volunteer fire departments: Front Royal VFC #1, Rivermont VFC #2, South Warren VFC #3, Linden VFC #4, Shenandoah Shores VFC #5, WCFR #6, Fortsmouth VFC #8, Chester Gap VFC #9, and North Warren VFC #10. Each station provides fire protection to the residents of their service area. Each volunteer company provides an annual financial statement to the County as evidence of expenses incurred. Each station 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 five ambulances, Water Rescue apparatus and equipment vehicles and the 105' foot ladder truck at Station 10.



BUDGET SUMMARY:

	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 ADOPTED BUDGET	FY 2015 ADOPTED BUDGET	INCREASE (DECREASE) FY 2014 TO FY 2015	
					AMOUNT	%
COSTS:						
PERSONNEL	0	0	0	0	0	0.00%
OPERATING	820,473	963,562	898,176	934,869	36,693	4.09%
CAPITAL	0	0	0	0	0	0.00%
TOTAL	820,473	963,562	898,176	934,869	36,693	4.09%
REVENUE:						
FEES	30,000	37,750	37,750	35,750	(2,000)	-5.30%
STATE/FEDERAL	80,018	40,305	58,280	59,505	1,225	2.10%
LOCAL	710,455	885,507	802,146	839,614	37,468	4.67%
TOTAL	820,473	963,562	898,176	934,869	36,693	4.09%
FULL TIME POSITIONS	0	0	0	0	0	0.00%

Court Services

DEPARTMENT DESCRIPTION:

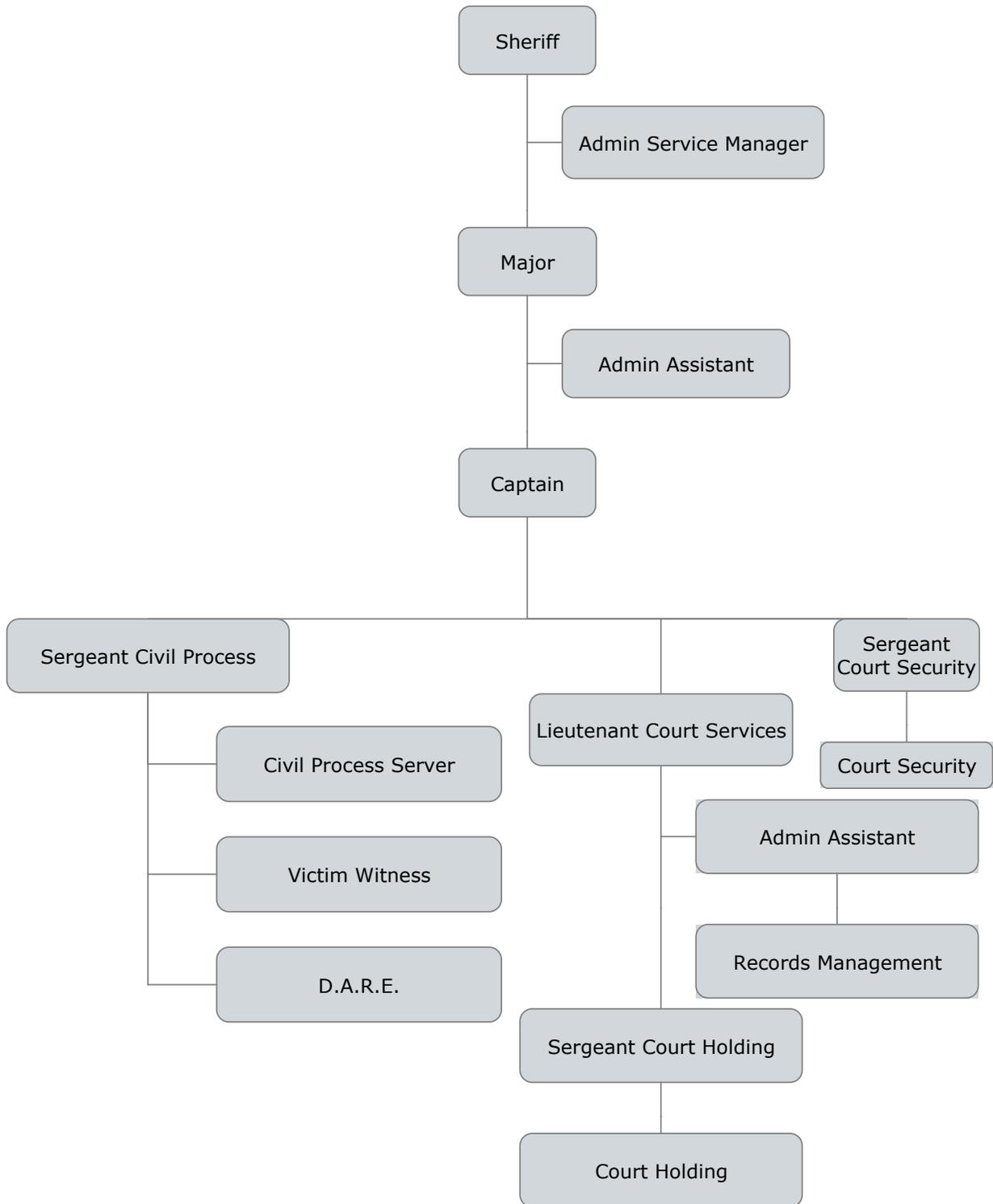
Responsible for detention court appearances of inmates; transportation of court ordered inmates; Temporary Detention Order Transports.

BUDGET SUMMARY:

	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 ADOPTED BUDGET	FY 2015 ADOPTED BUDGET	INCREASE (DECREASE) FY 2014 TO FY 2015	
					AMOUNT	%
COSTS:						
PERSONNEL	1,485,320	1,556,940	1,655,486	735,762	(919,724)	-55.56%
OPERATING	423,335	486,205	428,000	43,200	(384,800)	-89.91%
CAPITAL	13,815	17,050	25,000	20,200	(4,800)	-19.20%
TOTAL	1,922,470	2,060,195	2,108,486	799,162	(1,309,324)	-62.10%
REVENUE:						
FEES	37,493	27,224	30,000	0	(30,000)	-100.00%
STATE/FEDERAL	1,203,646	1,224,501	1,295,859	133,475	(1,162,384)	-89.70%
LOCAL	681,331	808,470	782,627	665,687	(116,940)	-14.94%
TOTAL	1,922,470	2,060,195	2,108,486	799,162	(1,309,324)	-62.10%
FULL TIME POSITIONS	31	31	31	8	(23)	-74.19%

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

Court Services



Work Release

DEPARTMENT DESCRIPTION:

This department is responsible for detention of inmates, transportation of court ordered inmates, Temporary Detention Order Transports, Home Electronic Monitoring, and Restitution and Inmate Development work release program. With the opening of the RSW Regional Jail in July 2014, Warren County no longer operates a Work Release Program.

BUDGET SUMMARY:

	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 ADOPTED BUDGET	FY 2015 ADOPTED BUDGET	INCREASE (DECREASE) FY 2014 TO FY 2015	
					AMOUNT	%
COSTS:						
PERSONNEL	201,500	265,398	168,882	0	(168,882)	-100.00%
OPERATING	77,491	80,005	102,450	0	(102,450)	-100.00%
CAPITAL	3,215	3,034	8,000	0	(8,000)	-100.00%
TOTAL	282,206	348,438	279,332	0	(279,332)	-100.00%
REVENUE:						
FEES	136,147	194,771	170,000	0	(170,000)	-100.00%
STATE/FEDERAL	131,499	135,812	135,000	0	(135,000)	-100.00%
LOCAL	14,560	17,855	(25,668)	0	25,668	-100.00%
TOTAL	282,206	348,438	279,332	0	(279,332)	-100.00%
FULL TIME POSITIONS	0	0	0	0	0	0.00%

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

Juvenile Probation

DEPARTMENT DESCRIPTION:

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

The Mission of the Department of Juvenile Justice is "To protect the public through a balanced approach of comprehensive services that prevents and reduces juvenile crime through partnerships with families, schools, communities, law enforcement, and other agencies, while providing delinquent youth the opportunity to become responsible and productive citizens."

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 CSU 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 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 ADOPTED BUDGET	FY 2015 ADOPTED BUDGET	INCREASE (DECREASE) FY 2014 TO FY 2015	
					AMOUNT	%
COSTS:						
PERSONNEL	46,604	35,545	55,679	56,931	1,252	2.25%
OPERATING	3,024	4,266	3,000	3,500	500	16.67%
CAPITAL	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00%</u>
TOTAL	49,628	39,810	58,679	60,431	1,752	2.99%
REVENUE:						
FEES	0	0	0	0	0	0.00%
STATE/FEDERAL	34,591	34,927	33,806	36,000	2,194	6.49%
LOCAL	<u>15,037</u>	<u>4,883</u>	<u>24,873</u>	<u>24,431</u>	<u>(442)</u>	<u>-1.78%</u>
TOTAL	49,628	39,810	58,679	60,431	1,752	2.99%
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, Virginia Amusement Device Regulations and the Virginia Erosion and Sediment Control Handbook, having jurisdiction for all of Warren County including the Town of Front Royal. The Department is charged with protecting the health, safety, and welfare of the residents of the County of Warren and the Town of Front Royal by ensuring that buildings and structures are permitted to be constructed according to recognized standards of health, safety, energy conservation, water conservation, and erosion and sediment control.

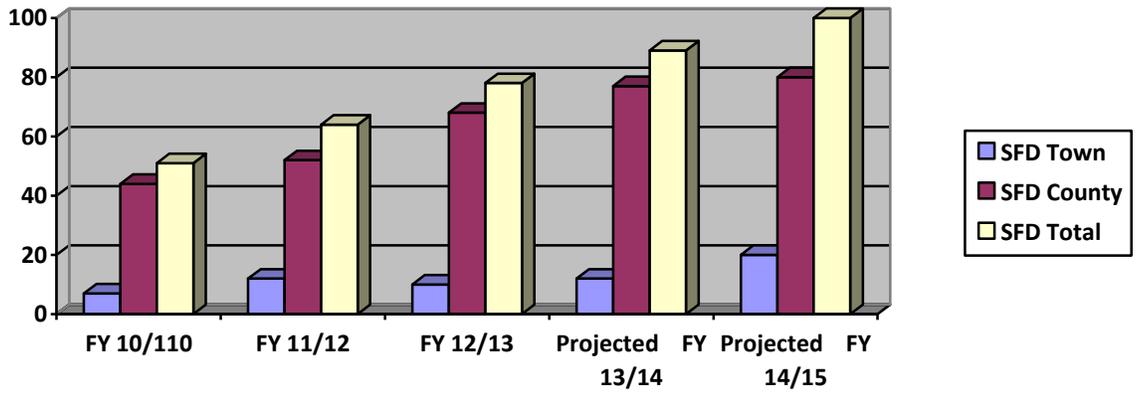
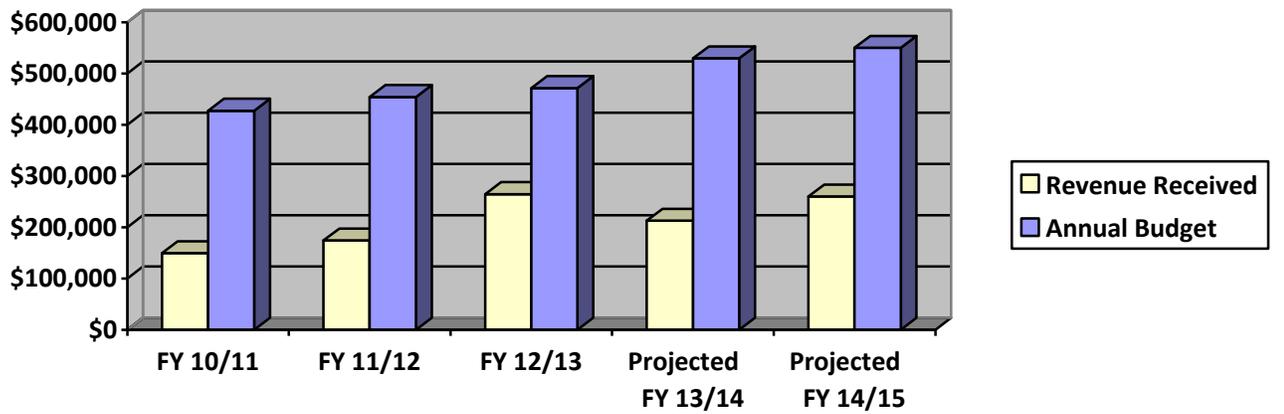
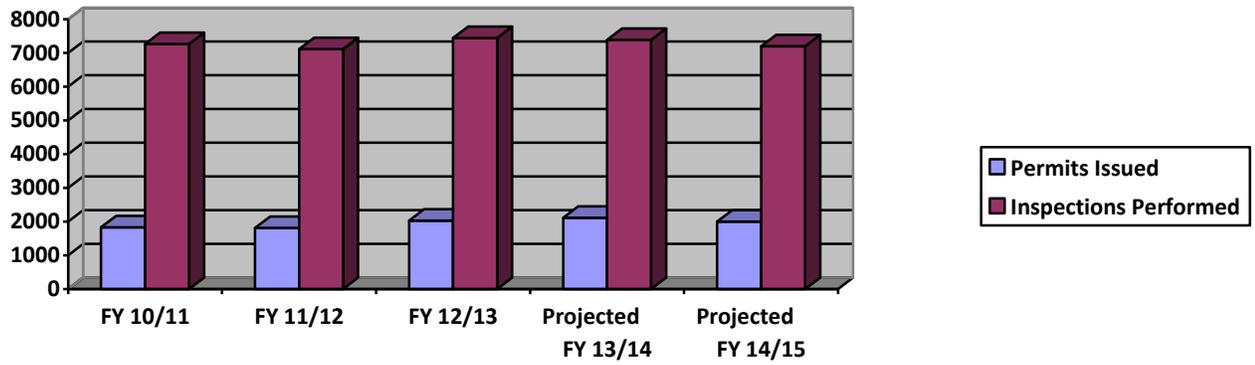
RESPONSIBILITIES:

- 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.
- Introduce a new software program to allow seamless interaction and communication between both County and Town Zoning Departments and provide a customer friendly experience.

SERVICE MEASURES:



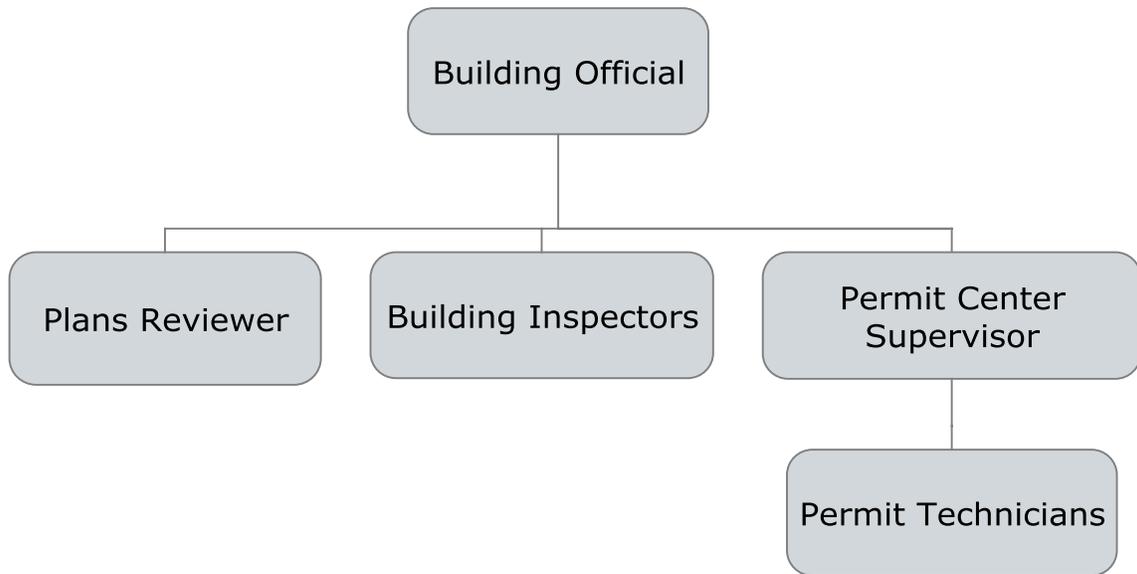
SERVICE VOLUME	FY 2010/2011	FY 2011/2012	FY 2012/2013	Projected FY 2013/2014
Building Permit Plan Reviews	810	746	787	795
Building Permits Issued	1827	1815	2113	2375
Building Permit Inspections	724	7110 [ⓐ]	7383 [ⓐ]	8400 [ⓐ]
Erosion & Sediment Control Plan Reviews	21	18	9	10

[ⓐ] 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 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 ADOPTED BUDGET	FY 2015 ADOPTED BUDGET	INCREASE (DECREASE) FY 2014 TO FY 2015	
					AMOUNT	%
COSTS:						
PERSONNEL	385,599	412,508	429,528	426,106	(3,422)	-0.80%
OPERATING	47,053	46,850	85,327	85,787	460	0.54%
CAPITAL	21,261	12,157	14,500	14,500	0	0.00%
TOTAL	453,913	471,515	529,355	526,393	(2,962)	-0.56%
REVENUE:						
FEES	178,395	235,568	265,000	265,000	0	0.00%
STATE/FEDERAL	0	0	0	0	0	0.00%
LOCAL	275,518	235,947	264,355	261,393	(2,962)	-1.12%
TOTAL	453,913	471,515	529,355	526,393	(2,962)	-0.56%
FULL TIME POSITIONS	6	6	6	6	0	0.00%

Building Inspections



Animal Control

DEPARTMENT DESCRIPTION:

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

BUDGET SUMMARY:

	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 ADOPTED BUDGET	FY 2015 ADOPTED BUDGET	INCREASE (DECREASE) FY 2014 TO FY 2015	
					AMOUNT	%
COSTS:						
PERSONNEL	218,518	234,282	235,646	245,249	9,603	4.08%
OPERATING	221,432	254,947	259,946	301,386	41,440	15.94%
CAPITAL	9,923	9,532	27,370	27,370	0	0.00%
TOTAL	449,873	498,761	522,962	574,005	51,043	9.76%
REVENUE:						
FEES	33,363	35,688	47,596	47,596	0	0.00%
STATE/FEDERAL	0	0	0	0	0	0.00%
LOCAL	416,510	463,073	475,366	526,409	51,043	10.74%
TOTAL	449,873	498,761	522,962	574,005	51,043	9.76%
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 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 ADOPTED BUDGET	FY 2015 ADOPTED BUDGET	INCREASE (DECREASE) FY 2014 TO FY 2015	
					AMOUNT	%
COSTS:						
PERSONNEL	0	0	0	0	0	0.00%
OPERATING	620	300	500	500	0	0.00%
CAPITAL	0	0	0	0	0	0.00%
TOTAL	620	300	500	500	0	0.00%
REVENUE:						
FEES	0	0	0	0	0	0.00%
STATE/FEDERAL	0	0	0	0	0	0.00%
LOCAL	620	300	500	500	0	0.00%
TOTAL	620	300	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 department consisting of nine stations with approximately 60 active/responding volunteers. The Department supplements the volunteers with twenty one career staff from three stations, 5 days/nights a week, and three stations 24/7.

RESPONSIBILITIES:

- Oversight and operational control over nine fire and rescue stations, Special Operations Team, County Emergency Management Team, including the CERT Team, 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, etc
- Provide training and continuing education training programs to maintain required certifications for career and volunteer responders
- Test and hire new firefighters

FIRE DEPARTMENT:

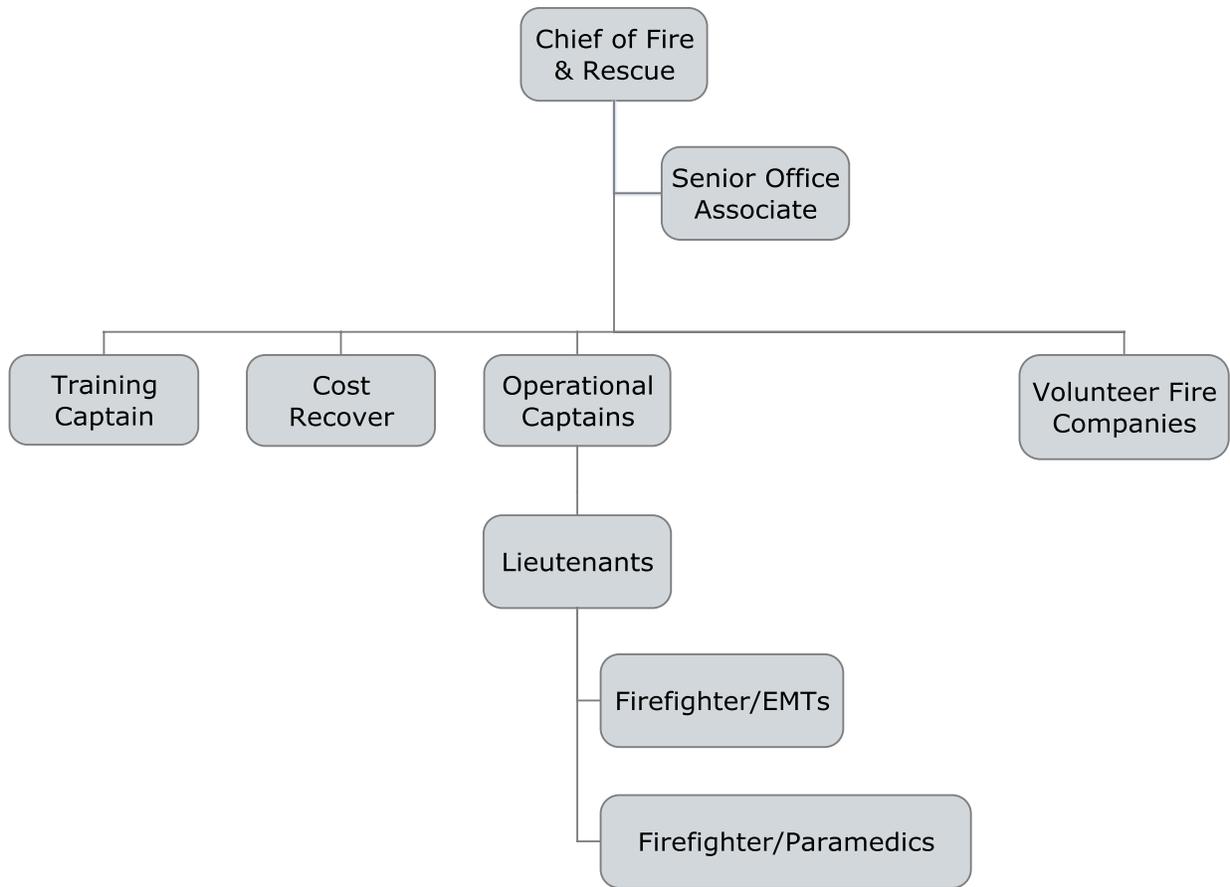
- \$3,500,000 budget
- 25 full time career responders, 2 office staff, 22 part time career responders, 60 active volunteer responders
- 9 fire and rescue stations, 2 Truck companies, 1 heavy rescue company, 4 boats, 1 air utility



BUDGET SUMMARY:

	FY 2012 <u>ACTUAL</u>	FY 2013 <u>ACTUAL</u>	FY 2014 ADOPTED <u>BUDGET</u>	FY 2015 ADOPTED <u>BUDGET</u>	INCREASE (DECREASE) FY 2014 TO FY 2015	
					<u>AMOUNT</u>	<u>%</u>
COSTS:						
PERSONNEL	1,502,366	1,842,655	1,931,700	2,104,380	172,680	8.94%
OPERATING	195,130	164,236	154,770	151,183	(3,587)	-2.32%
CAPITAL	<u>10,465</u>	<u>39,798</u>	<u>37,500</u>	<u>40,000</u>	<u>2,500</u>	<u>6.67%</u>
TOTAL	1,707,961	2,046,689	2,123,970	2,295,563	171,593	8.08%
REVENUE:						
FEES	282,670	274,950	274,950	274,950	0	0.00%
STATE/FEDERAL	30,072	28,058	27,753	26,828	(925)	0.00%
LOCAL	<u>1,395,219</u>	<u>1,743,681</u>	<u>1,821,267</u>	<u>1,993,785</u>	<u>172,518</u>	<u>9.47%</u>
TOTAL	1,707,961	2,046,689	2,123,970	2,295,563	171,593	8.08%
FULL TIME POSITIONS	22	24	26	28	2	7.69%

Fire and Rescue Department



Cost Recovery

DEPARTMENT DESCRIPTION:

The Cost Recovery Program budget is managed by the Fire Chief. The income side are 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 and the like.

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 spec ambulance in priority as adopted by the Fire Chief's Advisory Committee. In 2012 and 2013, we were able to purchase three brand new ambulances (Stations 2, 10 and 1) as well as make annual payments on our new 105' Smeal Quint at Station 10.



BUDGET SUMMARY:

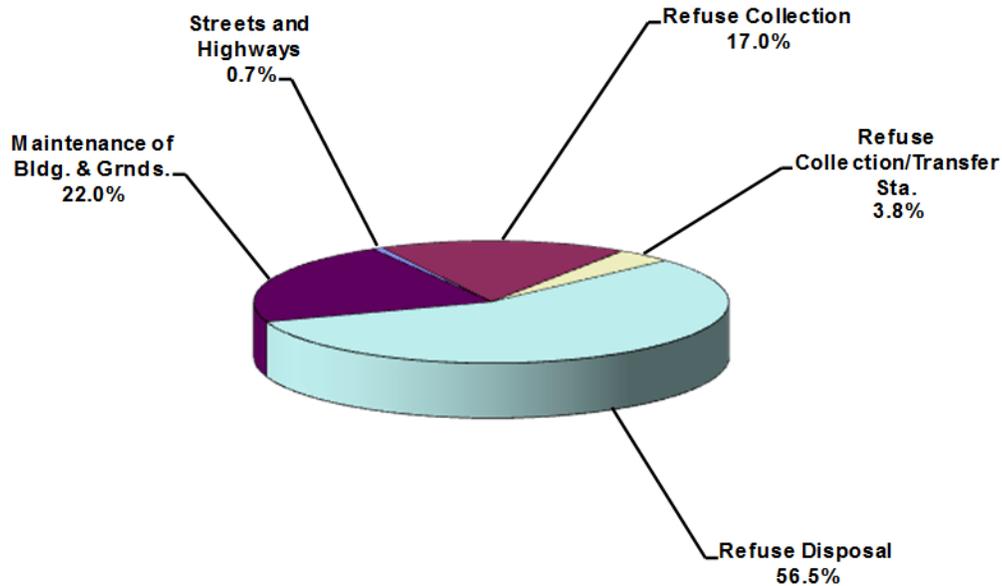
	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 ADOPTED BUDGET	FY 2015 ADOPTED BUDGET	INCREASE (DECREASE) FY 2014 TO FY 2015	
					AMOUNT	%
COSTS:						
PERSONNEL	0	0	0	0	0	0.00%
OPERATING	255,447	272,044	302,000	297,500	(4,500)	0.00%
CAPITAL	<u>748</u>	<u>(20)</u>	<u>50,000</u>	<u>155,000</u>	<u>105,000</u>	<u>0.00%</u>
TOTAL	256,195	272,024	352,000	452,500	100,500	28.55%
REVENUE:						
FEES	256,195	272,024	352,000	452,500	100,500	28.55%
STATE/FEDERAL	0	0	0	0	0	0.00%
LOCAL	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00%</u>
TOTAL	256,195	272,024	352,000	452,500	100,500	28.55%
FULL TIME POSITIONS	0	0	0	0	0	0.00%



Linden Public Convenience Site

Public Works

	FY 2013 ACTUAL	FY 2014 ADOPTED BUDGET	FY 2015 ADOPTED BUDGET	INCREASE (DECREASE) FY 2014 TO FY 2015	
				AMOUNT	%
Streets and Highways	25,790	30,500	31,025	525	1.72%
Refuse Collection	676,311	592,421	757,231	164,810	27.82%
Refuse Collection/Transfer Sta.	141,013	163,121	170,579	7,458	4.57%
Refuse Disposal	2,033,825	2,323,170	2,525,006	201,836	8.69%
Maintenance of Bldg. & Grnds.	794,665	810,802	981,451	170,649	21.05%
PUBLIC WORKS	3,671,604	3,920,014	4,465,292	545,278	13.91%



Streets and Highways

DEPARTMENT DESCRIPTION:

Road sign installation & 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 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 ADOPTED BUDGET	FY 2015 ADOPTED BUDGET	INCREASE (DECREASE) FY 2014 TO FY 2015	
					AMOUNT	%
COSTS:						
PERSONNEL	3,437	7,213	10,500	11,025	525	5.00%
OPERATING	6,353	18,578	20,000	20,000	0	0.00%
CAPITAL	0	0	0	0	0	0.00%
TOTAL	9,790	25,790	30,500	31,025	525	1.72%
REVENUE:						
FEES	0	0	0	0	0	0.00%
STATE/FEDERAL	0	0	0	0	0	0.00%
LOCAL	9,790	25,790	30,500	31,025	525	1.72%
TOTAL	9,790	25,790	30,500	31,025	525	1.72%
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 which 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:

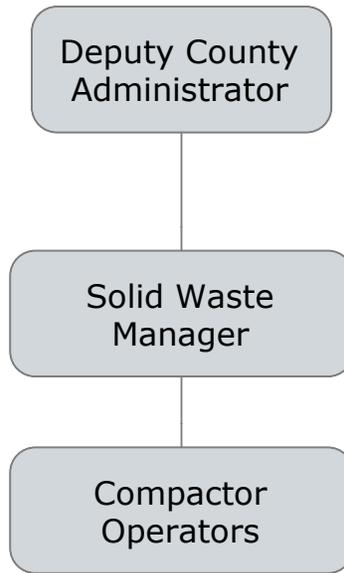
REFUSE COLLECTION-CONVENIENCE SITES

	FY 2012 <u>ACTUAL</u>	FY 2013 <u>ACTUAL</u>	FY 2014 ADOPTED <u>BUDGET</u>	FY 2015 ADOPTED <u>BUDGET</u>	INCREASE (DECREASE) FY 2014 TO FY 2015	
					<u>AMOUNT</u>	<u>%</u>
COSTS:						
PERSONNEL	190,943	187,910	186,171	189,531	3,360	1.80%
OPERATING	382,336	452,608	397,250	420,300	23,050	5.80%
CAPITAL	<u>3,000</u>	<u>35,793</u>	<u>9,000</u>	<u>147,400</u>	<u>138,400</u>	<u>1537.78%</u>
TOTAL	576,279	676,311	592,421	757,231	164,810	27.82%
REVENUE:						
FEES	0	0	0	0	0	0.00%
STATE/FEDERAL	9,605	14,563	0	0	0	0.00%
LOCAL	<u>566,674</u>	<u>661,748</u>	<u>592,421</u>	<u>757,231</u>	<u>164,810</u>	<u>27.82%</u>
TOTAL	576,279	676,311	592,421	757,231	164,810	27.82%
FULL TIME POSITIONS	0	0	0	0	0	0.00%

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

	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 ADOPTED BUDGET	FY 2015 ADOPTED BUDGET	INCREASE (DECREASE) FY 2014 TO FY 2015	
					AMOUNT	%
COSTS:						
PERSONNEL	89,448	83,452	91,421	97,329	5,908	6.46%
OPERATING	61,998	57,561	71,700	73,250	1,550	2.16%
CAPITAL	0	0	0	0	0	0.00%
TOTAL	151,446	141,013	163,121	170,579	7,458	4.57%
REVENUE:						
FEES	0	0	0	0	0	0.00%
STATE/FEDERAL	0	0	0	0	0	0.00%
LOCAL	151,446	141,013	163,121	170,579	7,458	4.57%
TOTAL	151,446	141,013	163,121	170,579	7,458	4.57%
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. Wastes are received by 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.

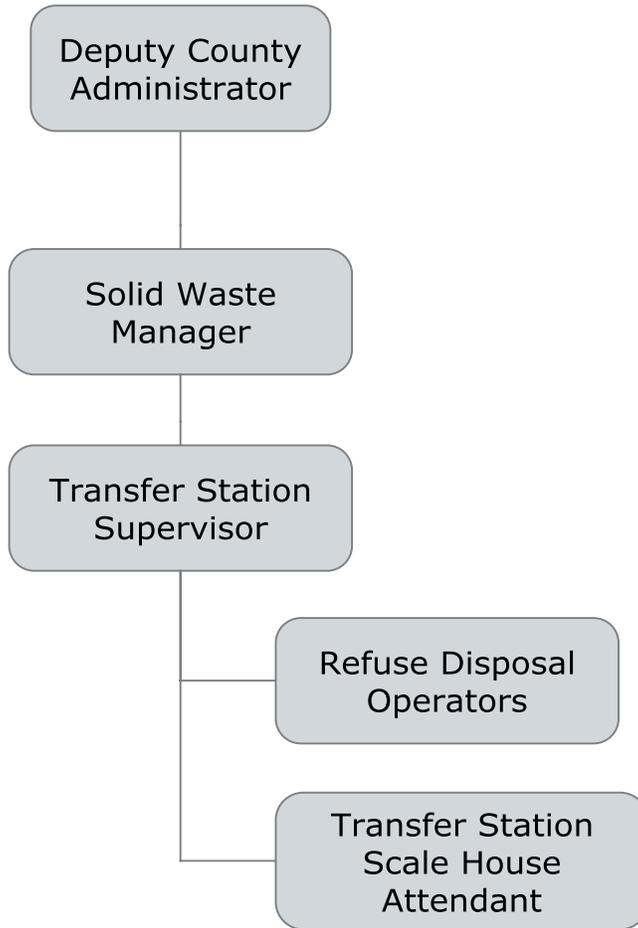
RESPONSIBILITIES:

- 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 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 ADOPTED BUDGET	FY 2015 ADOPTED BUDGET	INCREASE (DECREASE) FY 2014 TO FY 2015	
					AMOUNT	%
COSTS:						
PERSONNEL	198,226	226,771	277,670	300,517	22,847	8.23%
OPERATING	1,651,222	1,762,925	1,884,500	1,955,700	71,200	3.78%
CAPITAL	34,251	44,129	161,000	268,789	107,789	66.95%
TOTAL	1,883,699	2,033,825	2,323,170	2,525,006	201,836	8.69%
REVENUE:						
FEES	931,397	893,158	1,025,760	937,000	(88,760)	-8.65%
STATE/FEDERAL	0		0	0	0	0.00%
LOCAL	952,302	1,140,667	1,297,410	1,588,006	290,596	22.40%
TOTAL	1,883,699	2,033,825	2,323,170	2,525,006	201,836	8.69%
FULL TIME POSITIONS	3	3	4	4	0	0.00%

Refuse Disposal



Maintenance of Buildings & Grounds

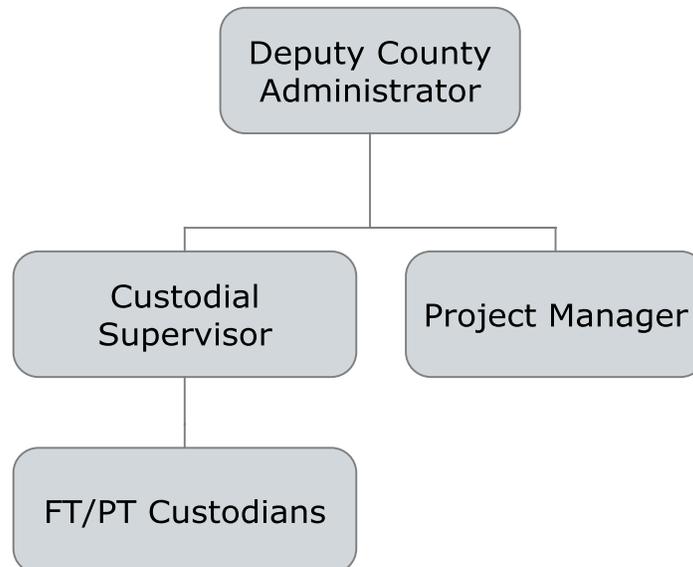
DEPARTMENT DESCRIPTION:

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 and 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:

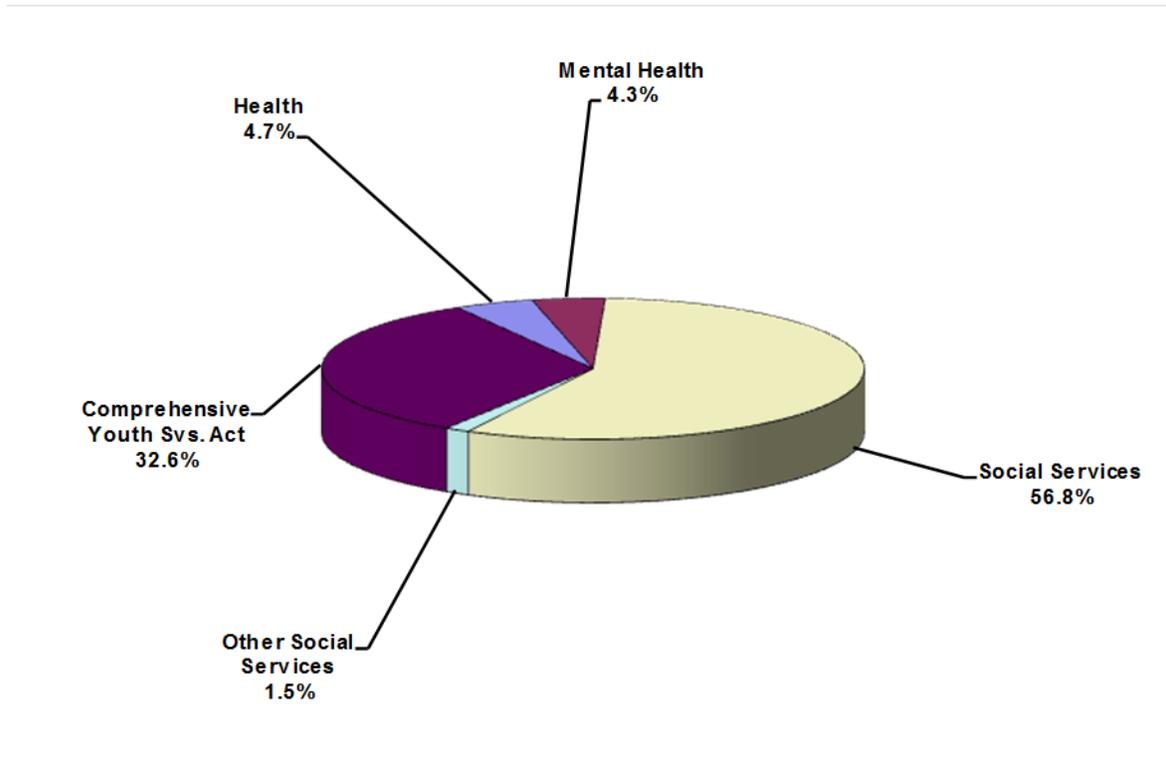
	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 ADOPTED BUDGET	FY 2015 ADOPTED BUDGET	INCREASE (DECREASE) FY 2014 TO FY 2015	
					AMOUNT	%
COSTS:						
PERSONNEL	79,538	211,370	236,302	269,701	33,399	14.13%
OPERATING	337,362	525,389	519,500	631,750	112,250	21.61%
CAPITAL	15,892	57,906	55,000	80,000	25,000	45.45%
TOTAL	432,792	794,665	810,802	981,451	170,649	21.05%
REVENUE:						
FEES	23,452	21,315	27,500	27,500	0	0.00%
STATE/FEDERAL	0	0	0	0	0	0.00%
LOCAL	409,340	773,350	783,302	953,951	170,649	21.79%
TOTAL	432,792	794,665	810,802	981,451	170,649	21.05%
FULL TIME POSITIONS	2	4	4	5	1	0.00%

Maintenance of Buildings & Grounds



Health and Welfare

	FY 2013 ACTUAL	FY 2014 ADOPTED BUDGET	FY 2015 ADOPTED BUDGET	INCREASE (DECREASE) FY 2014 TO FY 2015	
				AMOUNT	%
Health	299,674	310,759	314,748	3,989	1.28%
Mental Health	277,500	277,500	289,500	12,000	4.32%
Social Services	3,607,427	3,923,115	3,795,876	(127,239)	-3.24%
Other Social Services	140,908	112,512	99,512	(13,000)	-11.55%
Comprehensive Youth Svs. Act	1,622,449	2,173,941	2,177,426	3,485	0.16%
HEALTH AND WELFARE	5,947,958	6,797,827	6,677,062	(120,765)	-1.78%



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	FY	FY	FY	INCREASE (DECREASE)	
	2012	2013	2014	2015	FY 2014 TO FY 2015	
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ADOPTED</u>	<u>ADOPTED</u>	<u>AMOUNT</u>	<u>%</u>
COSTS:						
PERSONNEL	0	0	0	0	0	0.00%
OPERATING	294,940	299,674	310,759	314,748	3,989	1.28%
CAPITAL	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00%</u>
TOTAL	294,940	299,674	310,759	314,748	3,989	1.28%
REVENUE:						
FEES	0	0	0	0	0	0.00%
STATE/FEDERAL	0	0	0	0	0	0.00%
LOCAL	<u>294,940</u>	<u>299,674</u>	<u>310,759</u>	<u>314,748</u>	<u>3,989</u>	<u>1.28%</u>
TOTAL	294,940	299,674	310,759	314,748	3,989	1.28%
FULL TIME POSITIONS	0	0	0	0	0	0.00%

Mental Health and Retardation

DEPARTMENT DESCRIPTION:

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

BUDGET SUMMARY:

	FY	FY	FY	FY	INCREASE (DECREASE)	
	2012	2013	2014	2015	FY 2014 TO FY 2015	
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ADOPTED</u>	<u>ADOPTED</u>	<u>AMOUNT</u>	<u>%</u>
COSTS:						
PERSONNEL	0	0	0	0	0	0.00%
OPERATING	277,500	277,500	277,500	289,500	12,000	4.32%
CAPITAL	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00%</u>
TOTAL	277,500	277,500	277,500	289,500	12,000	4.32%
REVENUE:						
FEES	0	0	0	0	0	0.00%
STATE/FEDERAL	0	0	0	0	0	0.00%
LOCAL	<u>277,500</u>	<u>277,500</u>	<u>277,500</u>	<u>289,500</u>	<u>12,000</u>	<u>4.32%</u>
TOTAL	277,500	277,500	277,500	289,500	12,000	4.32%
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 needy families and individuals to live their lives with dignity and self-respect by providing 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 Parents, Child Protective Services, Adult Protective Services, Companion Services, Fraud Referrals, and other customer services.

BUDGET SUMMARY:

	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 ADOPTED BUDGET	FY 2015 ADOPTED BUDGET	INCREASE (DECREASE) FY 2014 TO FY 2015	
					AMOUNT	%
COSTS:						
PERSONNEL	1,802,019	2,022,440	2,169,618	2,224,384	54,766	0.00%
OPERATING	1,878,633	1,584,987	1,753,497	1,571,492	(182,005)	-10.38%
CAPITAL	0	0	0	0	0	0.00%
TOTAL	3,680,652	3,607,427	3,923,115	3,795,876	(127,239)	-3.24%
REVENUE:						
FEES	0	0	0	0	0	0.00%
STATE/FEDERAL	2,948,394	2,433,852	2,854,979	2,707,810	(147,169)	-5.15%
LOCAL	732,258	1,173,575	1,068,136	1,088,066	19,930	1.87%
TOTAL	3,680,652	3,607,427	3,923,115	3,795,876	(127,239)	-3.24%
FULL TIME POSITIONS	38	38	38	39	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, Help with Housing, Apple Valley Mediation Network, St. Luke Community Clinic and House of Hope.

BUDGET SUMMARY:

	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 ADOPTED BUDGET	FY 2015 ADOPTED BUDGET	INCREASE (DECREASE) FY 2014 TO FY 2015	
					AMOUNT	%
COSTS:						
PERSONNEL	0	0	0	0	0	0.00%
OPERATING	108,106	140,908	112,512	99,512	(13,000)	-11.55%
CAPITAL	0	0	0	0	0	0.00%
TOTAL	108,106	140,908	112,512	99,512	(13,000)	-11.55%
REVENUE:						
FEES	0	0	0	0	0	0.00%
STATE/FEDERAL	7,000	18,346	0	0	0	0.00%
LOCAL	101,106	122,562	112,512	99,512	(13,000)	-11.55%
TOTAL	108,106	140,908	112,512	99,512	(13,000)	-11.55%
 FULL TIME POSITIONS	 0	 0	 0	 0	 0	 0.00%

Comprehensive Services Act

DEPARTMENT DESCRIPTION:

The Comprehensive Services Act 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 insure the effective coordination of the programs in accordance with all state mandates and local CSA policies.

RESPONSIBILITIES:

- Serve as principal advisor to the Warren County Community Policy and Management Team (CPMT) and Family Assessment and Planning Team (FAPT) concerning financial aspects of placements and care required for individual children and families referred for action in accordance with CSA.
- Screens and tracks all service referrals and ensures the referral meets appropriate criteria/eligibility for service
- Serve as principal advisor to FAPT and CPMT concerning individual cases of at risk children.
- Monitors and review each case in accordance with state and federal laws
- Reviews youth progress
- Ensure that Medicaid is being accessed by case managers for clients whenever possible
- Ensures that service planning includes a Mandatory Uniform Assessment Instrument (MUAI)
- Provides administrative support and coordination for FAPT and CPMT meetings
- Approves payment of invoices for services rendered for CSA funded children
- Assists CPMT with contract development and maintains contract documents
- Maintains computerized CSA State Data Information
- Maintains local database system to track CSA youth being referred for care, those receiving care, and those leaving care
- Conducts cost analysis of available care providers in conjunction with other CSA Coordinators
- Maintains State Utilization Management requirements by obtaining necessary documentation from providers and case managers
- Completes Monthly CSA Pool Reimbursement Request
- Completes a supplemental allocation request for reimbursement from the State
- CSA Alternate for the State and Local Advisory Team (SLAT)
- Attend quarterly State CSA-Coordinator training
- Plans, organizes and chairs Shenandoah Regional CSA Coordinator meetings
- Attend relevant local/regional/state trainings/seminars
- Participate in Warren County's Best Practices Group
- Provide information and training to FAPT case managers,
- Develop, revise, and/or format all documentation related to FAPT referrals

PROJECTS:

- Communicate ideas, strategies, services through Warren County's Best Practices Group
- Increase parental fiscal responsibility for services provided through CSA
- Collaborate with public and private partners to bring needed services to Warren County
- OCS Data Elements Project
- OCS Self-Assessment Audit
- Youth Advisory Council Board Member
- Brown Bag Lunches

BUDGET SUMMARY:

	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 ADOPTED BUDGET	FY 2015 ADOPTED BUDGET	INCREASE (DECREASE) FY 2014 TO FY 2015	
					AMOUNT	%
COSTS:						
PERSONNEL	69,506	72,233	72,941	76,226	3,285	4.50%
OPERATING	1,974,598	1,550,215	2,101,000	2,101,200	200	0.01%
CAPITAL	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00%</u>
TOTAL	2,044,104	1,622,449	2,173,941	2,177,426	3,485	0.16%
REVENUE:						
FEES	0	0	0	0	0	0.00%
STATE/FEDERAL	1,031,079	750,061	1,092,192	1,190,412	98,220	8.99%
LOCAL	<u>1,013,025</u>	<u>872,388</u>	<u>1,081,749</u>	<u>987,014</u>	<u>(94,735)</u>	<u>-8.76%</u>
TOTAL	2,044,104	1,622,449	2,173,941	2,177,426	3,485	0.16%
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.

BUDGET SUMMARY:

	FY 2012 <u>ACTUAL</u>	FY 2013 <u>ACTUAL</u>	FY 2014 ADOPTED <u>BUDGET</u>	FY 2015 ADOPTED <u>BUDGET</u>	INCREASE (DECREASE) FY 2014 TO FY 2015	
					<u>AMOUNT</u>	<u>%</u>
COSTS:						
PERSONNEL	0	0	0	0	0	0.00%
OPERATING	37,180	36,274	41,010	42,404	1,394	3.40%
CAPITAL	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00%</u>
TOTAL	37,180	36,274	41,010	42,404	1,394	3.40%
REVENUE:						
FEES	0	0	0	0	0	0.00%
STATE/FEDERAL	0	0	0	0	0	0.00%
LOCAL	<u>37,180</u>	<u>36,274</u>	<u>41,010</u>	<u>42,404</u>	<u>1,394</u>	<u>3.40%</u>
TOTAL	37,180	36,274	41,010	42,404	1,394	3.40%
FULL TIME POSITIONS	0	0	0	0	0	0.00%



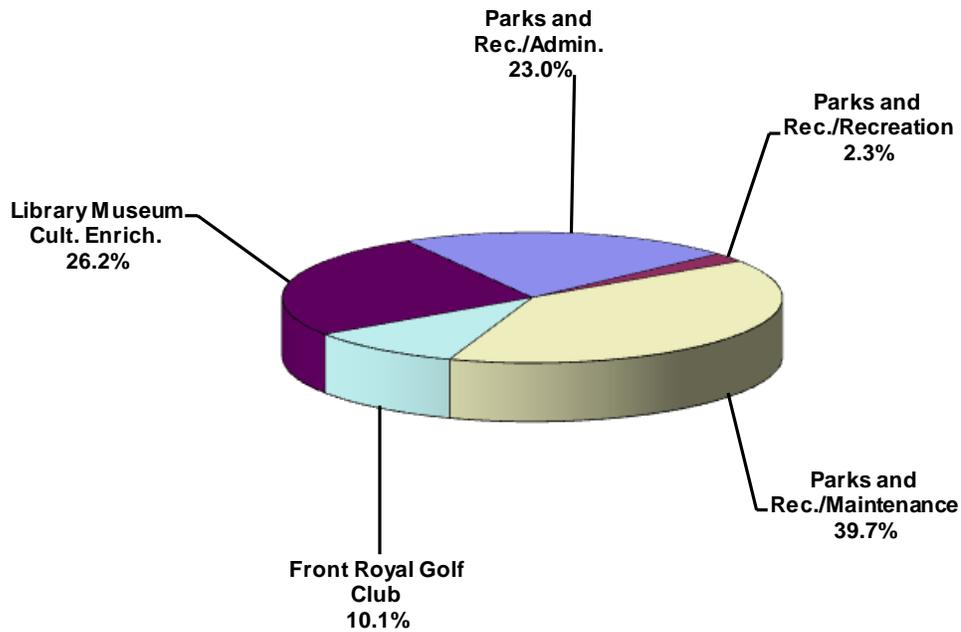
Warren County Community Center



Bing Crosby Stadium

Parks, Recreation and Cultural

	FY	FY	INCREASE (DECREASE)	
	2013 ACTUAL	2014 ADOPTED BUDGET	2015 ADOPTED BUDGET	FY 2014 TO FY 2015 AMOUNT %
Parks and Rec./Administration	658,647	686,452	732,124	45,672 6.65%
Parks and Rec./Recreation	70,846	77,150	77,400	250 0.32%
Parks and Rec./Maintenance	1,119,910	1,206,809	1,343,484	136,675 11.33%
Front Royal Golf Club	389,509	323,631	342,400	18,769 5.80%
Library Museum Cult. Enrich.	767,000	850,000	885,000	35,000 4.12%
PARKS, REC. & CULTURAL	3,005,911	3,144,042	3,380,408	236,366 7.52%



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 fifteen (15) full-time employees and approximately sixty (60) 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, 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 web page
- 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 Strategic Committee, Warren Coalition and civic and special interest groups
- Implement the Park Master Plan and Design Guidelines for 2014.

PROJECTS:

- Aggressively pursue alternative sources of funding for recreational programs and facilities including fundraisers
- 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 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 recreation software and on-line registration for Warren County community.

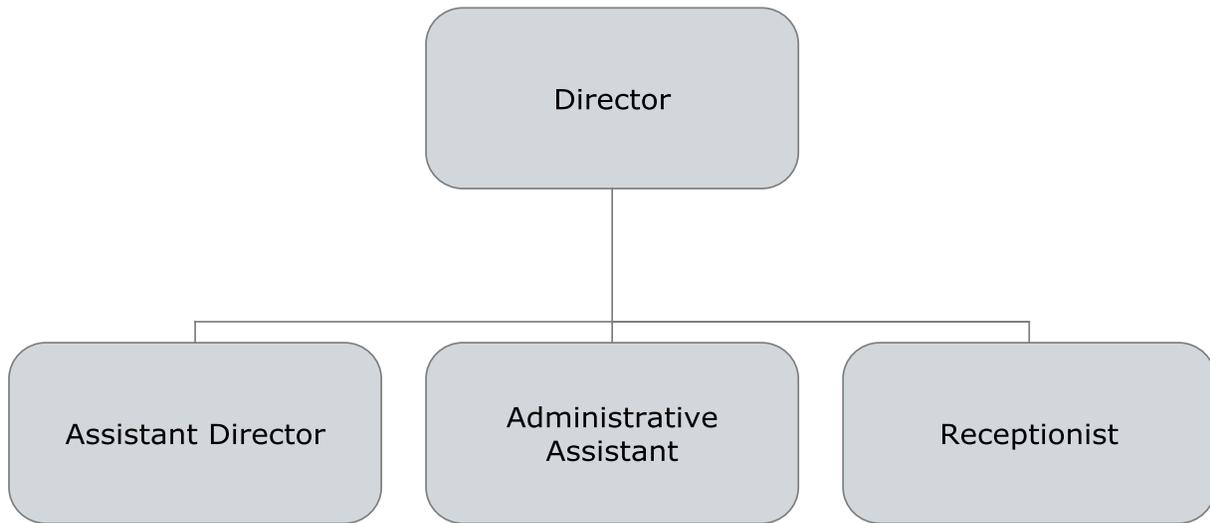
SERVICE LEVELS:

PERFORMANCE MEASURES	FY 2012	FY 2013	FY 2014	LONG TERM
	Actual	Actual	Proposed	Target
Monitor Youth Center Reservations	425	331	350	480
Improve Customer Service Response	5 minutes	5 minutes	5 minutes	5 minutes
Improve Positive Public Input	75	75	75	75
Monitor Shelter Reservations	295	310	350	450
Athletic Field User Fees	\$21,679	\$33,836.23	\$35,000	\$50,000
Athletic Field Usage (youth/adult)	58/42	55/45	55/45	50/50
Activity Registrations	3,776	3,612	4,000	5,000
Recreation Complaints Received	8	6	6	5
Average Cost per Activity Day Per Part.	45/50	45/50	47/52	50/60
Number of Daily Admissions-Revenue	\$47,521.50	\$37,030.15	\$39,785	\$42,000
Number of Seasonal Passes Sold	\$3,300	\$2,945	\$3,120	\$3,200
Monitor Pool Reservations	20	18	20	25
Class Registration vs. Class Capacity	90%	97%	98%	100%
Hire Quality Certified Staff	66	60	60	60

BUDGET SUMMARY:

	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 ADOPTED BUDGET	FY 2015 ADOPTED BUDGET	INCREASE (DECREASE) FY 2014 TO FY 2015	
					AMOUNT	%
COSTS:						
PERSONNEL	504,629	519,169	571,252	585,424	14,172	2.48%
OPERATING	117,645	134,767	112,700	137,800	25,100	22.27%
CAPITAL	4,888	4,710	2,500	8,900	6,400	256.00%
TOTAL	627,162	658,647	686,452	732,124	45,672	6.65%
REVENUE:						
FEES	182,260	144,671	189,225	141,074	(48,151)	-25.45%
STATE/FEDERAL	0	0	0	0	0	0.00%
LOCAL	444,902	513,976	497,227	591,050	93,823	18.87%
TOTAL	627,162	658,647	686,452	732,124	45,672	6.65%
FULL TIME POSITIONS	5	5	5	5	0	0.00%

Parks and Recreation Administration



Parks and Recreation Rec. 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.

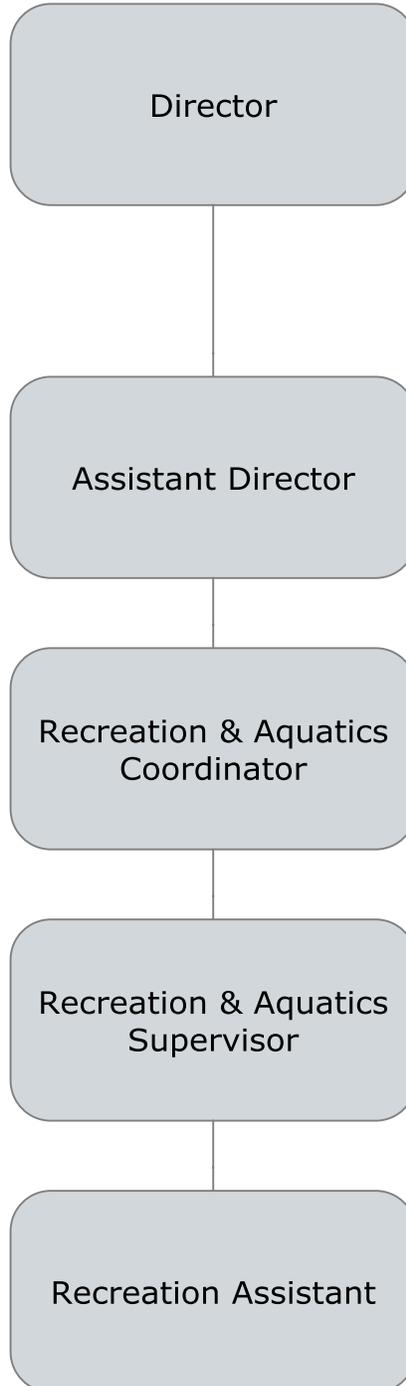
RESPONSIBILITIES:

- 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 web-site.

BUDGET SUMMARY:

	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 ADOPTED BUDGET	FY 2015 ADOPTED BUDGET	INCREASE (DECREASE) FY 2014 TO FY 2015	
					AMOUNT	%
COSTS:						
PERSONNEL	0	0	0	0	0	0.00%
OPERATING	62,701	70,846	77,150	77,400	250	0.32%
CAPITAL	0	0	0	0	0	0.00%
TOTAL	<u>62,701</u>	<u>70,846</u>	<u>77,150</u>	<u>77,400</u>	250	0.32%
REVENUE:						
FEES	77,585	92,192	93,340	102,026	8,686	9.31%
STATE/FEDERAL	0	0	0	0	0	0.00%
LOCAL	<u>(14,884)</u>	<u>(21,346)</u>	<u>(16,190)</u>	<u>(24,626)</u>	<u>(8,436)</u>	52.11%
TOTAL	62,701	70,846	77,150	77,400	250	0.32%
 FULL TIME POSITIONS	 0	 0	 0	 0	 0	 0.00%

Parks and Recreation Rec. 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 thirteen parks comprising 334 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, 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, Park Maintenance Facility, Rockland Park property, Warren County Skatepark, 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, drinking fountains, bleachers, picnic tables, shelters, playground equipment, etc) according to the Park Master Plan and Design Guideline recommendations for 2014-18 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 Sawyer Park Property (2014).

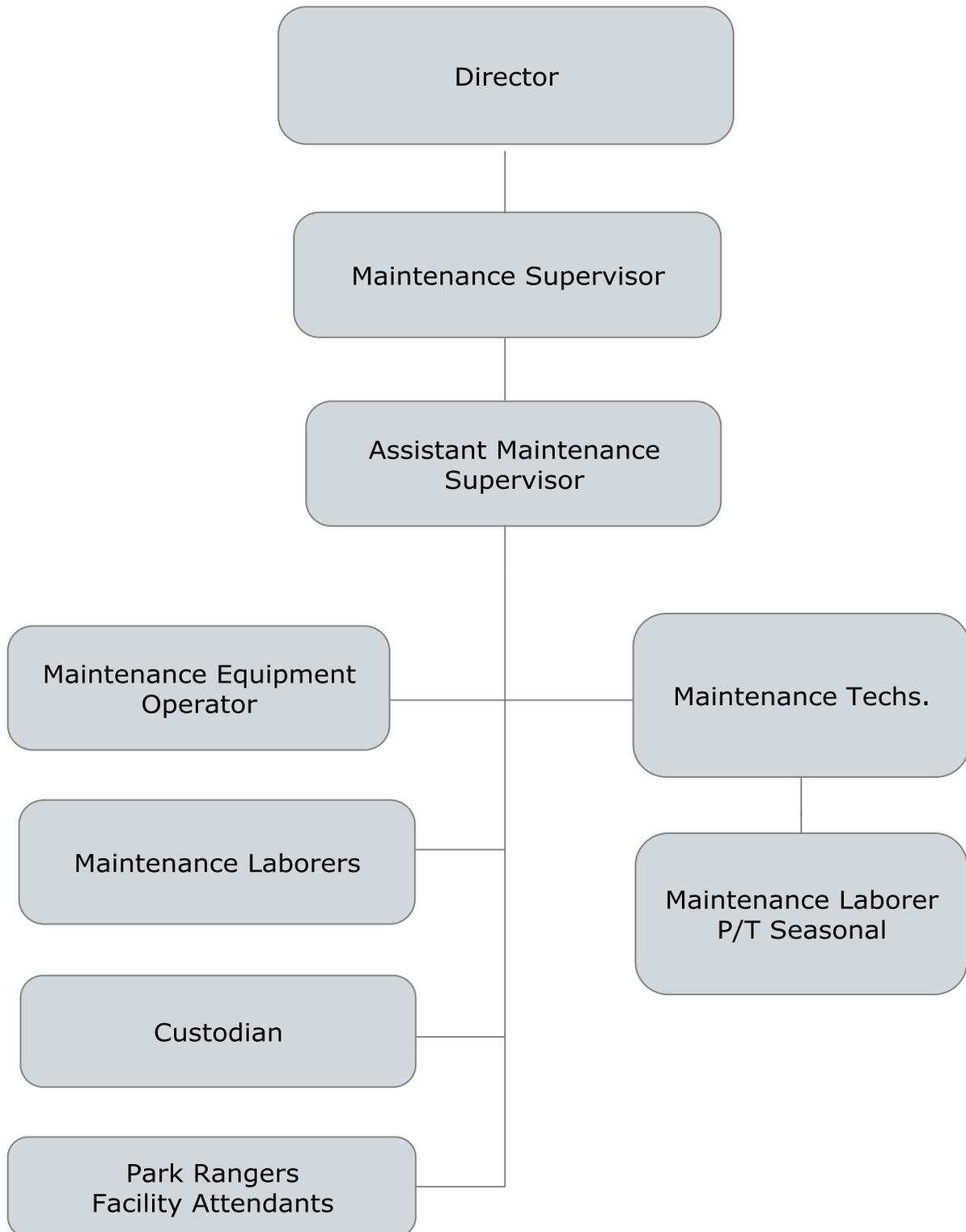
SERVICE LEVELS:

PERFORMANCE MEASURES	FY 2012	FY 2013	FY 2014	LONG TERM
	Actual	Actual	Proposed	Target
Cost of Mowing 1 Acre	16.50	17.50	17.00	14.50
Safety Inspection Completed	12	12	12	12
Hours on Field Preparation	1850	2500	2000	1600
Reduce Vandalism Occurrences	7	12	5	2
Planting New Trees	25	10	30	10
Park Facility Improvement	8	9	10	5

BUDGET SUMMARY:

	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 ADOPTED BUDGET	FY 2015 ADOPTED BUDGET	INCREASE (DECREASE) FY 2014 TO FY 2015	
					AMOUNT	%
COSTS:						
PERSONNEL	514,598	563,545	615,801	690,302	74,501	12.10%
OPERATING	368,791	387,851	424,540	438,400	13,860	3.26%
CAPITAL	<u>209,439</u>	<u>168,514</u>	<u>166,468</u>	<u>214,782</u>	<u>48,314</u>	<u>29.02%</u>
TOTAL	1,092,828	1,119,910	1,206,809	1,343,484	136,675	11.33%
REVENUE:						
FEES	0	0	0	0	0	0.00%
STATE/FEDERAL	0	0	0	0	0	0.00%
LOCAL	<u>1,092,828</u>	<u>1,119,910</u>	<u>1,206,809</u>	<u>1,343,484</u>	<u>136,675</u>	<u>11.33%</u>
TOTAL	1,092,828	1,119,910	1,206,809	1,343,484	136,675	11.33%
FULL TIME POSITIONS	8	8	9	10	0	0.00%

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 staff: 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 sales 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.

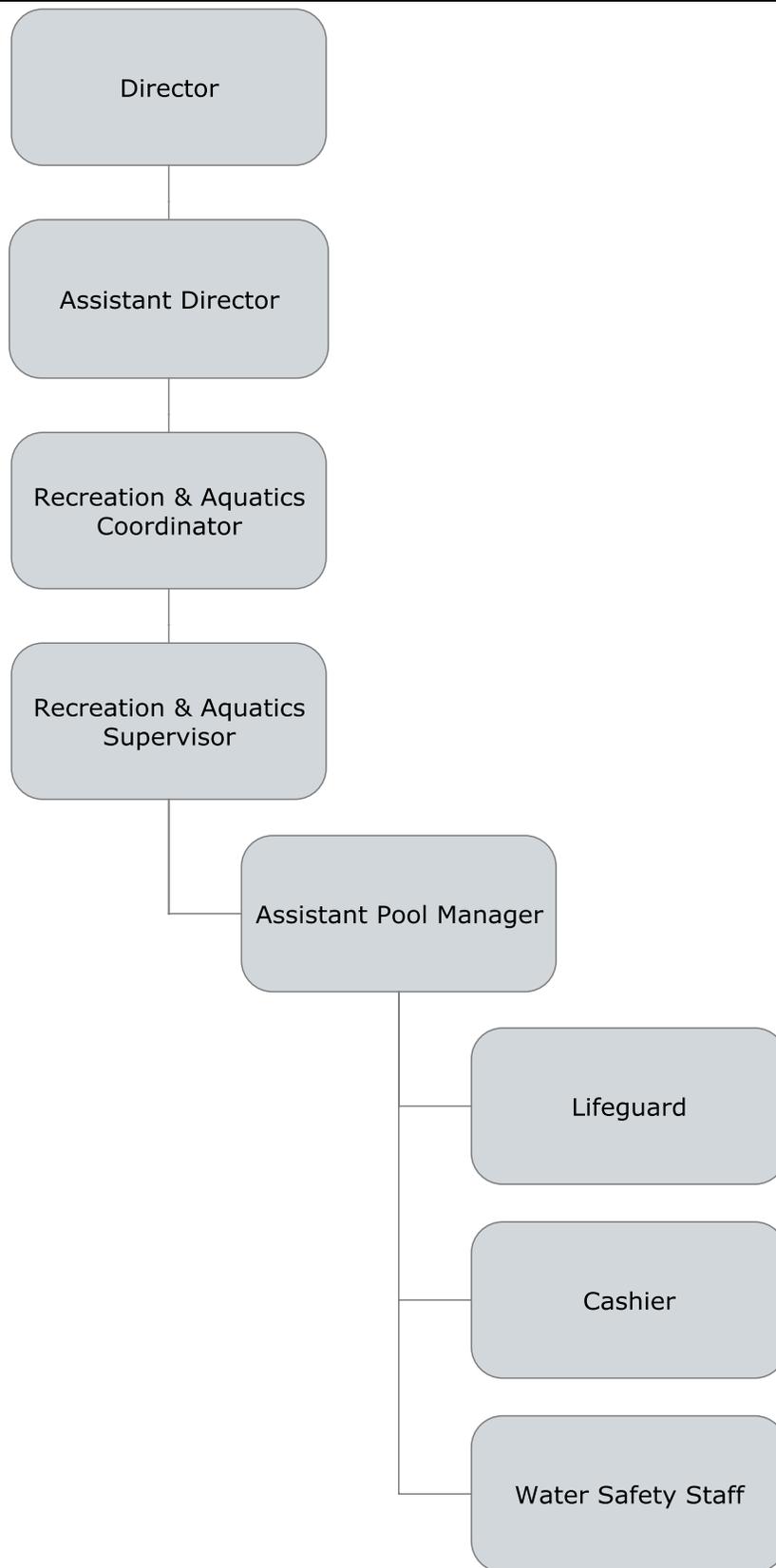
RESPONSIBILITIES:

- 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 have been moved to 71010 Parks and Recreation Administration and 71030 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 on land donated by William Carson with the course built to his design. The current club house, built in 1998 to replace the original rustic CCC clubhouse lost in the flood of 1996. It hosts a snack bar, commercial kitchen and rental hall. The William E. Carson Walking Trail Phase 2 is open to the public. Phase 1 opened Spring 2013. Phase 3 will open in 2015.

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 Board to plan, coordinate, and maintain facility
- Implement sound fiscal management policies
- Maintain safety standards established by recognized organization (e.g., United States Golf Association)

PROJECTS:

- Increase golf, boating, and walking trail patronage.
- Develop new programs to include youth golf programs and weekday golf leagues
- 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
- Increase rental use of banquet room
- Establish a youth (14-18 years) golf league

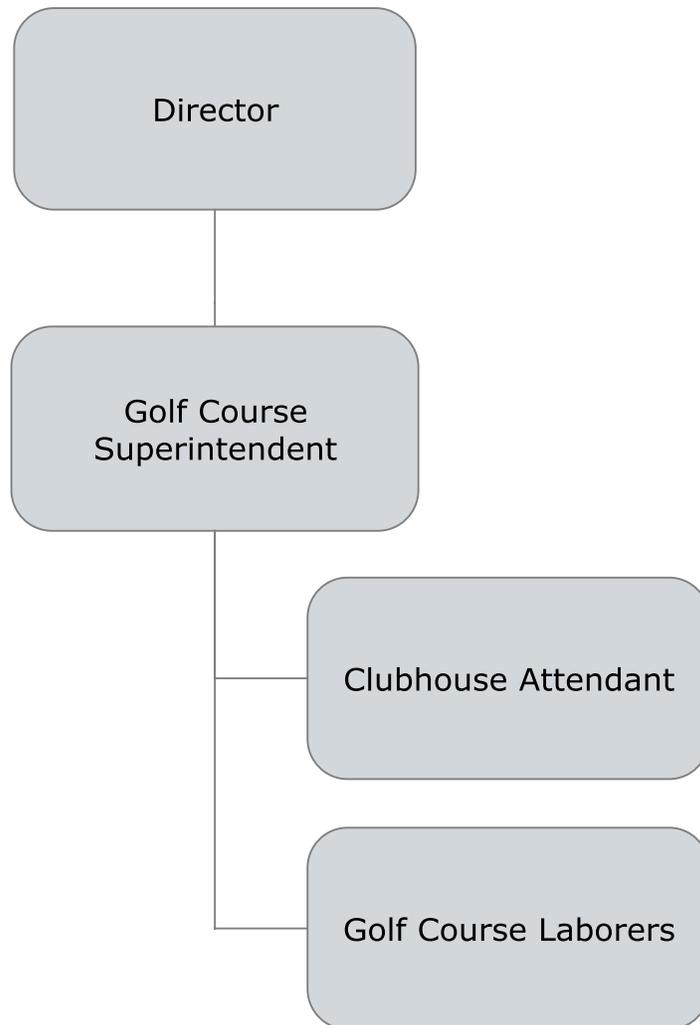
SERVICE LEVELS:

PERFORMANCE MEASURES	FY 2012	FY 2013	FY 2014	LONG TERM
	Actual	Actual	Proposed	Target
Number of memberships	155	147	165	200
Number of rounds of golf played	7,617	6737	7800	8,000
Number of months open	12	12	12	12
Use of club house facilities for banquets, etc.	25	26	30	40+

BUDGET SUMMARY:

	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 ADOPTED BUDGET	FY 2015 ADOPTED BUDGET	INCREASE (DECREASE) FY 2014 TO FY 2015	
					AMOUNT	%
COSTS:						
PERSONNEL	169,787	178,213	178,631	188,225	9,594	5.37%
OPERATING	149,288	166,958	145,000	154,175	9,175	6.33%
CAPITAL	<u>20,309</u>	<u>44,338</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00%</u>
TOTAL	339,384	389,509	323,631	342,400	18,769	5.80%
REVENUE:						
FEES	201,687	292,949	323,631	342,400	18,769	5.80%
STATE/FEDERAL	0	0	0	0	0	0.00%
LOCAL	<u>137,697</u>	<u>96,560</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00%</u>
TOTAL	339,384	389,509	323,631	342,400	18,769	5.80%
FULL TIME POSITIONS	1	1	2	2	0	0.00%

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:

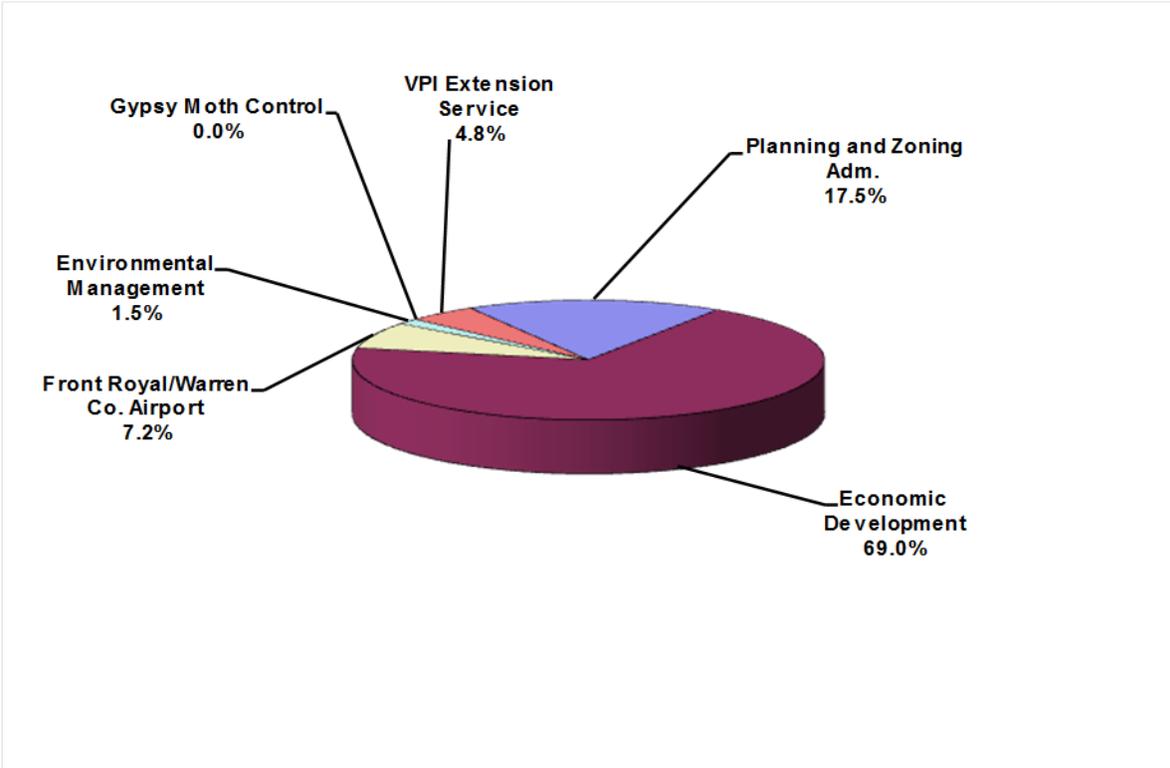
	FY	FY	FY	FY	INCREASE (DECREASE)	
	2012	2013	2014	2015	FY 2014 TO FY 2015	
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ADOPTED</u>	<u>ADOPTED</u>	<u>AMOUNT</u>	<u>%</u>
COSTS:						
PERSONNEL	0	0	0	0	0	0.00%
OPERATING	690,500	767,000	850,000	885,000	35,000	4.12%
CAPITAL	0	0	0	0	0	0.00%
TOTAL	690,500	767,000	850,000	885,000	35,000	4.12%
REVENUE:						
FEES	0	0	0	0	0	0.00%
STATE/FEDERAL	5,000	5,000	5,000	5,000	0	0.00%
LOCAL	685,500	762,000	845,000	880,000	35,000	4.14%
TOTAL	690,500	767,000	850,000	885,000	35,000	4.12%
FULL TIME POSITIONS	0	0	0	0	0	0.00%



Front Royal-Warren County Airport

Community Development

	FY 2013 ACTUAL	FY 2014 ADOPTED BUDGET	FY 2015 ADOPTED BUDGET	INCREASE (DECREASE) FY 2014 TO FY 2015	
				AMOUNT	%
Planning and Zoning Adm.	377,161	387,416	389,377	1,961	0.51%
Economic Development	182,237	1,525,920	1,530,620	4,700	0.31%
Front Royal/Warren Co. Airport	182,698	152,376	159,126	6,750	4.43%
Environmental Management	15,340	33,500	34,000	500	1.49%
Gypsy Moth Control	0	0	0	0	0.00%
VPI Extension Service	87,280	102,172	106,172	4,000	3.91%
COMMUNITY DEVELOPMENT	844,716	2,201,384	2,219,295	17,911	0.81%



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, 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.
- Provide educational opportunities for the public.
- 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:

- Implementation of the Warren County Comprehensive Plan
- Review the current Capital Improvement Plan
- Prepare Annual Report of the Department and Planning Commission
- Implementing the goals of the Board of Supervisors and Planning Commission
- Complete update of Warren County Geographic Information Systems

BUDGET COMPARISON:

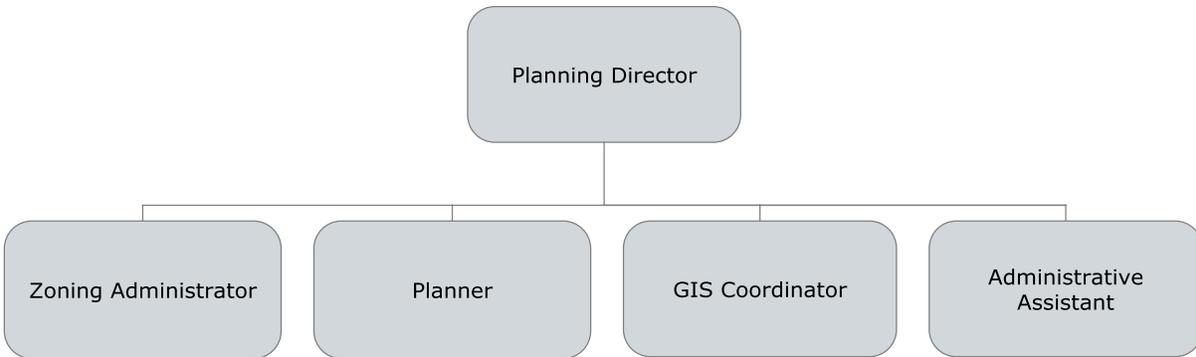
	<u>FY11/12 Budget</u>	<u>FY 12/13 Budget</u>	<u>FY13/14 Budget</u>	<u>FY14/15 Budget</u>
Population	37,688	38,077	38,861	39,937
Size of Budget	\$355,158	\$373,922	\$382,861	\$389,377
Per Capita Operating Cost	\$9.42	\$9.82	\$9.85	\$9.75
Revenue	\$28,475	\$27,033	\$29,105	
Net Per Capita Operating Cost	\$8.67	\$9.11	\$9.10	

Applications	2011	2012	2013
Building Permits (County Only)	213	223	250
Subdivisions			
Class A	7	2	5
Class B	1	0	0
Class C	0	0	0
Exempt	5	3	4
Family	4	2	5
Boundary Adjustments	16	18	20
Lot Consolidations	25	30	26
Conditional Use Permits	11	14	11
Rezoning	2	1	1
Zoning Text Amendments	3	9	
BZA Variances	2	1	2
Subdivision Variances	0	0	1
Well/Septic Variances	2	0	1
By-Right/Site Plan Approvals	4	6	5
Planning Commission Regular Meetings	12	12	12
Planning Commission Work Sessions	4	8	2
Certificates of Zoning	145	155	124

BUDGET SUMMARY:

	FY 2012 <u>ACTUAL</u>	FY 2013 <u>ACTUAL</u>	FY 2014 ADOPTED <u>BUDGET</u>	FY 2015 ADOPTED <u>BUDGET</u>	INCREASE (DECREASE) FY 2014 TO FY 2015	
					<u>AMOUNT</u>	<u>%</u>
COSTS:						
PERSONNEL	301,532	313,461	328,748	330,711	1,963	0.60%
OPERATING	41,470	55,787	50,168	50,166	(2)	0.00%
CAPITAL	<u>5,060</u>	<u>7,912</u>	<u>8,500</u>	<u>8,500</u>	<u>0</u>	<u>0.00%</u>
TOTAL	348,062	377,161	387,416	389,377	1,961	0.51%
REVENUE:						
FEES	20,235	27,616	30,000	30,000	0	0.00%
STATE/FEDERAL	0	0	0	0	0	0.00%
LOCAL	<u>327,827</u>	<u>349,545</u>	<u>357,416</u>	<u>359,377</u>	<u>1,961</u>	<u>0.55%</u>
TOTAL	348,062	377,161	387,416	389,377	1,961	0.51%
FULL TIME POSITIONS	4	3	3	3	0	0.00%

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 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 through 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 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 ADOPTED BUDGET	FY 2015 ADOPTED BUDGET	INCREASE (DECREASE) FY 2014 TO FY 2015	
					AMOUNT	%
COSTS:						
PERSONNEL	0	0	0	0	0	0.00%
OPERATING	212,195	182,237	1,525,920	1,530,620	4,700	0.31%
CAPITAL	0	0	0	0	0	0.00%
TOTAL	212,195	182,237	1,525,920	1,530,620	4,700	0.31%
REVENUE:						
FEES	0	0	0	0	0	0.00%
STATE/FEDERAL	0	0	0	0	0	0.00%
LOCAL	212,195	182,237	1,525,920	1,530,620	4,700	0.31%
TOTAL	212,195	182,237	1,525,920	1,530,620	4,700	0.31%
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 approx. 18,500 annual takeoff 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 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 ADOPTED BUDGET	FY 2015 ADOPTED BUDGET	INCREASE (DECREASE) FY 2014 TO FY 2015	
					AMOUNT	%
COSTS:						
PERSONNEL	12,000	12,450	13,800	15,000	1,200	8.70%
OPERATING	41,083	43,153	69,175	74,725	5,550	8.02%
CAPITAL	101,032	127,095	69,401	69,401	0	0.00%
TOTAL	154,116	182,698	152,376	159,126	6,750	4.43%
REVENUE:						
FEEs	131,511	164,568	158,204	158,202	(2)	0.00%
STATE/FEDERAL	33,698	55,299	0	0	0	0.00%
LOCAL	(11,093)	(37,169)	(5,828)	924	6,752	115.85%
TOTAL	154,116	182,698	152,376	159,126	6,750	4.43%
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 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 ADOPTED BUDGET	FY 2015 ADOPTED BUDGET	INCREASE (DECREASE) FY 2014 TO FY 2015	
					AMOUNT	%
COSTS:						
PERSONNEL	0	0	0	0	0	0.00%
OPERATING	16,110	15,340	33,500	34,000	500	1.49%
CAPITAL	0	0	0	0	0	0.00%
TOTAL	16,110	15,340	33,500	34,000	500	1.49%
REVENUE:						
FEES	0	0	0	0	0	0.00%
STATE/FEDERAL	2,900	1,950	20,000	20,000	0	0.00%
LOCAL	13,210	13,390	13,500	14,000	500	3.70%
TOTAL	16,110	15,340	33,500	34,000	500	1.49%
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 resource, 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. Audiences are involved in designing, implementing and evaluating needs-driven programs. 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. Virginia Cooperative Extension 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

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

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.

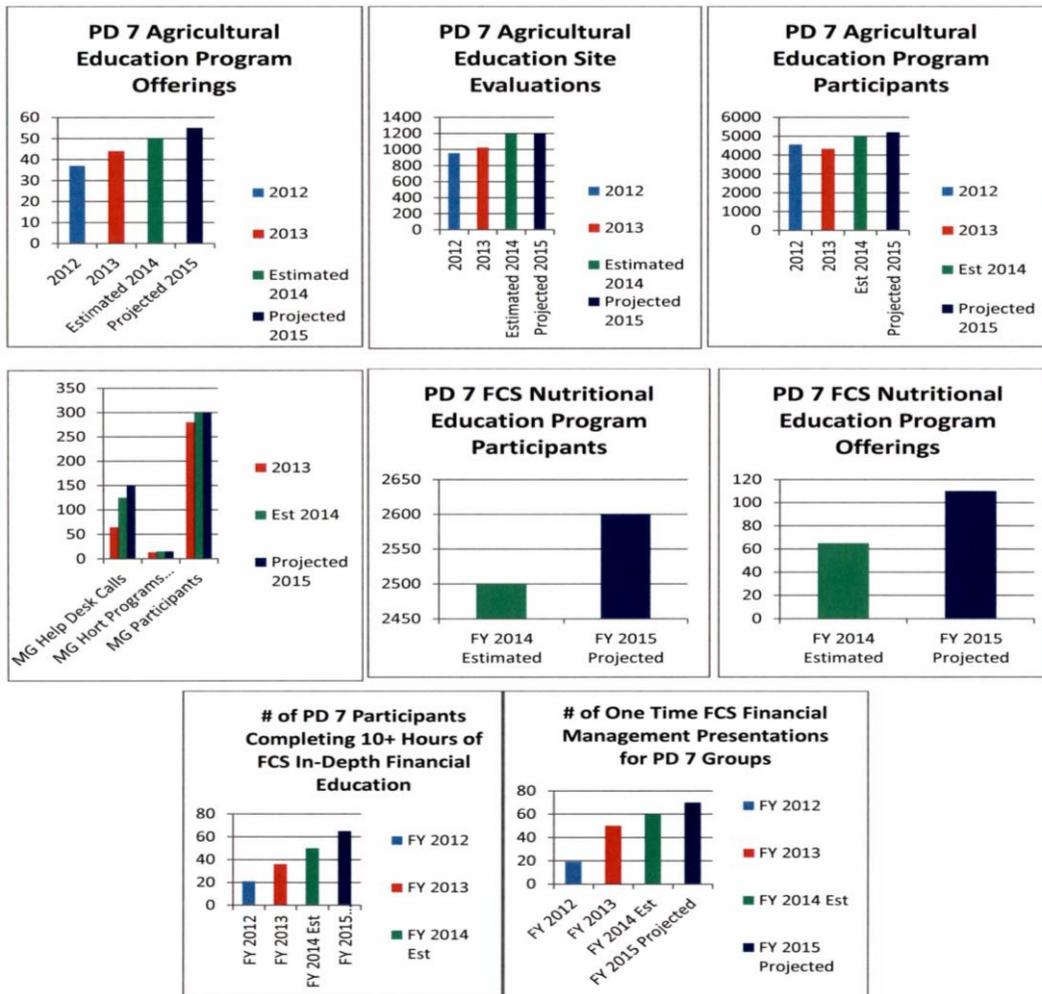
Good stewardship of public trust where investments of time, money, and intellectual resources are effectively applied to responding to local issues.

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 the lives while increasing their knowledge and implementation of improved nutrition and financial management techniques.



BUDGET SUMMARY:

	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 ADOPTED BUDGET	FY 2015 ADOPTED BUDGET	INCREASE (DECREASE) FY 2014 TO FY 2015	
					AMOUNT	%
COSTS:						
PERSONNEL	70,707	79,570	91,472	96,722	5,250	5.74%
OPERATING	6,445	7,709	10,700	9,450	(1,250)	-11.68%
CAPITAL	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00%</u>
TOTAL	77,152	87,280	102,172	106,172	4,000	3.91%
REVENUE:						
FEES	0	0	0	0	0	0.00%
STATE/FEDERAL	0	0	0	0	0	0.00%
LOCAL	<u>77,152</u>	<u>87,280</u>	<u>102,172</u>	<u>106,172</u>	<u>4,000</u>	<u>3.91%</u>
TOTAL	77,152	87,280	102,172	106,172	4,000	3.91%
FULL TIME POSITIONS	1	1	1	1	0	0.00%

Full Time Staff

<u>DEPARTMENT</u>	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 ADOPTED BUDGET	FY 2015 ADOPTED BUDGET
<u>GENERAL GOVERNMENT ADMINISTRATION</u>				
Board of Supervisors	0	0	0	0
County Administration	6	6	6	6
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	4	4	4
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	7	8	8	8
Law Library	0	0	0	0
Commonwealth's Attorney	8	8	8	8
<u>PUBLIC SAFETY</u>				
Sheriff's Office	53	54	54	53
Court Security	2	2	2	2
E-911 System	6	6	6	6
Volunteer Fire and Rescue	0	0	0	0
Corrections	31	31	31	8
Work Release	0	0	0	0
Probation	1	1	1	1
Building Inspections	6	6	6	6
Animal Control	4	4	4	4
Medical Examiner	0	0	0	0
Fire and Rescue Department	22	24	26	28
Cost Recovery	0	0	0	0
<u>PUBLIC WORKS</u>				
Streets and Highways	0	0	0	0
Refuse Collection	0	0	0	0
Refuse Disposal	3	3	4	4
Building and Grounds	2	4	4	5

<u>DEPARTMENT</u>	<u>FY 2012 ACTUAL</u>	<u>FY 2013 ACTUAL</u>	<u>FY 2014 ADOPTED BUDGET</u>	<u>FY 2015 ADOPTED BUDGET</u>
<u>HEALTH AND WELFARE</u>				
Health	0	0	0	0
Mental Health and Retardation	0	0	0	0
Social Services	38	38	38	39
Other Social Services	0	0	0	0
Comprehensive Youth Services Act	1	1	1	1
<u>EDUCATION</u>				
Community College	0	0	0	0
<u>PARKS, RECREATION AND CULTURAL</u>				
Parks and Recreation	14	14	16	17
Library Museum Cult. Enrichment	0	0	0	0
<u>COMMUNITY DEVELOPMENT</u>				
Planning and Zoning Administration	4	3	3	3
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	235	240	245	226

Non-Departmental

DEPARTMENT DESCRIPTION:

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

BUDGET SUMMARY:

	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 ADOPTED BUDGET	FY 2015 ADOPTED BUDGET	INCREASE (DECREASE) FY 2014 TO FY 2015	
					AMOUNT	%
COSTS:						
PERSONNEL	93,232	104,185	103,120	115,140	12,020	11.66%
OPERATING	163,935	134,972	264,253	462,661	198,408	75.08%
CAPITAL	0	0	0	0	0	0.00%
TOTAL	257,167	239,158	367,373	577,801	210,428	57.28%
REVENUE:						
FEES	0	0	0	0	0	0.00%
STATE/FEDERAL	174,796	208,479	198,000	208,800	10,800	5.45%
LOCAL	82,371	30,679	169,373	369,001	199,628	117.86%
TOTAL	257,167	239,158	367,373	577,801	210,428	57.28%
FULL TIME POSITIONS	0	0	0	0	0	0.00%

BUDGET DETAIL:

	FY 2011-2012 ACTUAL	FY 2012-2013 ACTUAL	FY 2013-2014 APPROPRIATION	FY 2014-2015 APPROVED BUDGET
** NON-DEPARTMENTAL **				
HOSPITAL MEDICAL (RETIREEES)	84,190	95,195	94,620	106,140
UNEMPLOYMENT COMPENSATION	9,042	8,990	8,500	9,000
	93,232	104,185	103,120	115,140
MAINTENANCE - CENTRAL COMPUTER	60,363	54,287	50,000	60,000
MAINTENANCE - CENTRAL COPIER	1,825	1,983	3,000	3,000
MAINTENANCE - COMPUTER (SCHOOL SYS.)	75,000	75,000	75,000	75,000
MAINTENANCE - SECOND STREET PROP.	7,763	2,728	0	0
WARREN COUNTY 175TH ANNIVERSARY	18,984	(25)	0	0
RESERVE FOR CONTINGENCIES	0	1,000	136,253	324,661
	163,935	134,972	264,253	462,661
	257,167	239,158	367,373	577,801

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 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 ADOPTED BUDGET	FY 2015 ADOPTED BUDGET	INCREASE (DECREASE) FY 2014 TO FY 2015	
					AMOUNT	%
COSTS:						
PERSONNEL	0	0	0	0	0	0.00%
OPERATING	0	0	0	0	0	0.00%
CAPITAL	19,942,218	11,161,260	8,183,089	11,637,847	3,454,758	42.22%
TOTAL	19,942,218	11,161,260	8,183,089	11,637,847	3,454,758	42.22%
REVENUE:						
FEEs	0	0	0	0	0	0.00%
STATE/FEDERAL	362,992	156,913	105,525	0	(105,525)	0.00%
LOCAL	19,579,226	11,004,347	8,077,564	11,637,847	3,560,283	44.08%
TOTAL	19,942,218	11,161,260	8,183,089	11,637,847	3,454,758	42.22%
FULL TIME POSITIONS	0	0	0	0	0	0.00%

BUDGET DETAIL:

	FY 2011-2012 ACTUAL	FY 2012-2013 ACTUAL	FY 2013-2014 APPROPRIATION	FY 2014-2015 APPROVED BUDGET
** CAPITAL OUTLAY **				
FURNITURE AND FIXTURES	43,523	376	10,000	12,500
CENTRAL TELEPHONE SYSTEM	5,557	0	10,000	10,000
COUNTY OFFICE SPACE	2,500	6,000	25,000	25,000
ECONOMIC DEVELOPMENT	240,064	228,748	246,766	146,628
CENTRAL COMPUTER & INTERNET	4,874	8,490	25,000	25,000
REVENUE SHARING	666,800	50,078	250,000	250,000
JUVENILE DETENTION FACILITY	224,905	251,862	260,050	257,815
AIRPORT GRANT-LOCAL	310,690	11,871	0	0
TAX MAPPING	7,200	7,200	10,000	10,000
340/522 WATER-SEWER BOND PROJECT	272,250	268,136	271,736	267,048
NORTH WARREN VFD	1,704	3,010	5,000	5,000
COURTHOUSE GENERAL OBLIGATION BOND	354,800	354,524	353,576	351,516
BUILDING IMPROVEMENT FUND	49,154	168,865	133,960	133,960
AVTEX SOCCER FIELDS	42,108	54,311	50,000	75,000
EASTHAM PROPERTY LEASE	(245)	0	0	0
BING CROSBY STADIUM	113,931	175,566	15,000	10,000
COMPUTER SOFTWARE	7,586	14,892	20,000	20,000
PURCHASE OF SECOND STREET PROPERTY	111,342	106,065	125,000	125,000
SCHOOL CAPITAL IMPROVEMENTS (MEALS TAX)	675,000	757,306	725,000	725,000
SCHOOL BONDS (REAL ESTATE TAX INC.)	3,075,436	4,007,788	2,496,494	2,496,494
FISHNET PROPERTY	73,612	169,650	100,000	100,000
2004 BING CROSBY IMPROVEMENT BOND	250,000	250,000	250,000	250,000
2004 SCHOOL BONDS	2,277,374	961,165	961,165	1,112,544
COURTHOUSE SECURITY	0	10	0	25,000
SAMUELS LIBRARY	32,248	31,863	31,863	31,863
TORAY TREE PLANTING	86	0	0	0
SCHOOL CAPITAL IMPROVEMENTS - PH. II	0	0	505,525	505,525
REGIONAL JAIL	7,259	110	350,000	2,250,000
COMMUNITY CTR./ADDITIONS & RENOVATIONS	19,953	23,919	50,000	0
COUNTY 20-YEAR CAPITAL IMP. PLAN	1,130,509	1,369,743	200,000	250,000
LINDEN PARK	33,724	0	0	0
EASTHAM PARK	181,433	131,996	50,000	75,000
NEW CONVENIENCE SITES	185,364	0	50,000	100,000
CATLETT MOUNTAIN LANDFILL	0	1,080	0	0
MCKAY HOUSE STABILIZATION	16,935	0	0	0
HOSPITALITY DRIVE	10,630	0	0	0
PUBLIC SAFETY BUILDING	7,951,786	59,225	526,954	526,954
PUBLIC FACILITY BOND - LURAY AVE.	301,500	301,500	0	0
VPSA - SCHOOL BONDS	1,122,551	1,100,049	0	0
WARREN COUNTY DOG PARK	7,236	27,647	0	0
VEHICLES & EQUIPMENT	(36,113)	84,567	0	0
ROUTE 522 BEAUTIFICATION PROJECT	11,866	62,184	0	0
FORK PARK	0	0	25,000	25,000
SAMUELS LIBRARY - 538 VILLA AVENUE	0	0	50,000	0
BROADBAND PROJECT	24,825	2,325	0	0
FAIRGROUNDS RD. PROPERTY ACQUISITION	0	15,688	0	0
GREENWAY RURAL HISTORIC DIST. EXP.	0	5,000	0	0
LIONS PARK	0	11,822	0	0
SECOND MIDDLE SCHOOL (PH.II, PARTII)-DOMI	0	1,000	0	1,000,000
LEACH RUN PARKWAY	0	0	0	200,000
FREEZELAND ROAD PARK	0	0	0	10,000
DOMINION WATER PAYMENT	0	0	0	230,000
REV. SHARING - ASHBY LANE	43,383	0	0	0
REV. SHARING - FELLOWS DRIVE EXT.	8,795	9,231	0	0
REV. SHARING - TOMAHAWK WAY	5,814	7,779	0	0
REV. SHARING - WINDY RIDGE ROAD	43	25,157	0	0
REV. SHARING - CEDAR CREST LANE	72,226	19,210	0	0
REV. SHARING - YOUNG'S DRIVE	0	8,630	0	0
REV. SHARING - MOUNTAIN LAKE ROAD	0	5,622	0	0
TOTAL	19,942,218	11,161,260	8,183,089	11,637,847



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



Warren County High School
170

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)
- One Middle School (6-7)
- Two High Schools (8-12)
- 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 805 full time employees. Included in this number are 428 teaching positions, 34 administrator positions, 13 other professional staff and 330 non-licensed support staff.

A total operating budget of \$51,534,908 (includes debt service) breaks down to the following; 73% is used for instruction, 4% is for Administration, Attendance and Health, 5% for Transportation, 12% Operations/Maintenance, 3% Debt Service, and 3% Technology. The Per Pupil Expenditure for operations is \$9,247.

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 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. 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. 177 credit courses are offered in grades 8-12. There are 57 career and technical courses, 23 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 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 ADOPTED BUDGET	FY 2015 ADOPTED BUDGET	INCREASE (DECREASE) FY 2014 TO FY 2015	
					AMOUNT	%
COSTS:						
PERSONNEL	37,425,743	40,190,279	41,801,763	43,366,955	1,565,192	3.74%
OPERATING	6,198,132	6,320,311	6,366,848	6,247,732	(119,116)	-1.87%
CAPITAL	<u>1,735,610</u>	<u>1,604,028</u>	<u>1,738,150</u>	<u>1,920,221</u>	<u>182,071</u>	<u>10.47%</u>
TOTAL	45,359,485	48,114,618	49,906,761	51,534,908	1,628,147	3.26%
REVENUE:						
FEES	236,502	419,113	635,700	712,866	77,166	0.00%
STATE/FEDERAL	26,516,919	28,781,755	28,531,468	29,717,449	1,185,981	4.16%
LOCAL	<u>18,606,064</u>	<u>18,913,750</u>	<u>20,739,593</u>	<u>21,104,593</u>	<u>365,000</u>	<u>1.76%</u>
TOTAL	45,359,485	48,114,618	49,906,761	51,534,908	1,628,147	3.26%
FULL TIME POSITIONS	754	748	750	772	22	2.93%

SCHOOL CAFETERIA FUND

	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 ADOPTED BUDGET	FY 2015 ADOPTED BUDGET	INCREASE (DECREASE) FY 2014 TO FY 2015	
					AMOUNT	%
COSTS:						
PERSONNEL	751,634	762,630	777,475	654,508	(122,967)	-15.82%
OPERATING	1,574,125	1,601,392	1,543,297	1,616,002	72,705	4.71%
CAPITAL	<u>108,173</u>	<u>58,505</u>	<u>100,028</u>	<u>189,678</u>	<u>89,650</u>	<u>89.62%</u>
TOTAL	2,433,932	2,422,527	2,420,800	2,460,188	39,388	1.63%
REVENUE:						
FEES	1,331,523	1,316,032	1,293,489	1,215,616	(77,873)	-6.02%
STATE/FEDERAL	1,233,764	1,257,369	1,127,311	1,244,572	117,261	10.40%
LOCAL	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00%</u>
TOTAL	2,565,287	2,573,401	2,420,800	2,460,188	39,388	1.63%
FULL TIME POSITIONS	39	39	39	39	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). There are nine sanitary districts in Warren County: Skyland Estates, Shenandoah Shores, South River Estates, Blue Mountain, Riverside, Shenandoah Farms, Cedarville Heights, High Knob, and Linden Heights.

SKYLAND ESTATES SANITARY DISTRICT

Tax Rate:

Per lot tax on lots in existence as of January 1, 2014
\$0.33 per \$100 of assessed value of lot plus \$0.33 per \$100 of assessed value on improvements

Budget:

**Contract Payments for Road Maintenance, Water, Supply Point,
Security Patrol and Administrative Expenses** **\$191,560**

SHENANDOAH SHORES SANITARY DISTRICT

Tax Rate:

Per lot tax on lots in existence as of January 1, 2014
\$115.00 per lot plus \$0.17 per \$100 of assessed value on improvements

Budget:

**Contract Payments for Road Maintenance and Administrative
Expenses** **\$295,816**

SOUTH RIVER ESTATES SANITARY DISTRICT

Tax Rate:

Per lot tax on lots in existence as of January 1, 2014
\$300.00 per lot plus \$0.05 per \$100 of assessed value on improvements

Budget:

**Contract Payments for Road Maintenance and Administrative
Expenses** **\$6,300**

BLUE MOUNTAIN SANITARY DISTRICT

Tax Rate:

Per lot tax on lots in existence as of January 1, 2014

\$65.00 per lot plus \$0.21 per \$100 of assessed value on improvements

Budget:

**Contract Payments for Road Maintenance, Security
Maintenance of Lodge and Common Areas and Administrative
Expenses** **\$123,458**

RIVERSIDE SANITARY DISTRICT

Tax Rate:

Per lot tax on lots in existence as of January 1, 2014

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

Budget:

**Contract Payments for Road Maintenance and Administrative
Expenses** **\$3,480**

CEDARVILLE HEIGHTS SANITARY DISTRICT

Tax Rate:

Per lot tax on lots in existence as of January 1, 2014

\$100.00 per lot

Budget:

**Contract Payments for Road Maintenance and Administrative
Expenses** **\$3,500**

HIGH KNOB SANITARY DISTRICT

Tax Rate:

Per lot tax on lots in existence as of January 1, 2014

\$365.00 per unimproved lot; \$590.00 per improved lot

Budget:

**Contract Payments for Road Maintenance, Association
Operations, Water Capital Improvement, Repairs and
Maintenance, and Administrative Expenses** **\$333,750**

LINDEN HEIGHTS SANITARY DISTRICT

Tax Rate:

Per lot tax on lots in existence as of January 1, 2014

\$350.00 per lot

Budget:

**Contract Payments for Road Maintenance and Administrative
Expenses**

\$33,600

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 developing bid packets and meeting with potential bidders to answer questions and concerns.
- Determining the maintenance needs by developing short & 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 and cut down on wasted time.
- Provide oversight, inspecting, monitoring work of contractors and County staff for efficiency and quality of work.
- Developing 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. Keeping 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.
- Performing road maintenance operations in the field and working with contractors when help is needed.
- Performing snow removal operations with county equipment while working with and monitoring the work of contract snow removal. Spreading abrasive stone on icy portions of the roadway.
- Maintaining of county tools and equipment.
- Review roads and Dams, monitoring damage and scheduling 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, replacement/maintaining/cleaning drainage culverts, vegetation control, and snow/ice removal operations.
- Prioritizing and developing projects for road improvements such as widening, 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, 2014
\$230.00 per unimproved lot; \$265.00 per improved lot**

Budget:

Contract Payments for Road Maintenance and Administrative Expenses	\$602,189
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Warren County, Virginia
Assessed Valuation of All Taxable Property
Fiscal Years 2004 - 2013

Fiscal Year	Real Estate	Personal Property & Mobile Homes	Machinery & Tools	Public Service	Total Assessed Value
2004	2,024,030,300	326,324,172	23,889,510	52,954,863	2,427,198,845
2005	2,296,416,720	336,831,968	20,171,800	54,718,870	2,708,139,358
2006	2,232,709,900	275,486,114	24,482,595	45,019,071	2,577,697,680
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

Source: Financial Report Year Ended June 30, 2013

Note: The County implemented semi-annual tax billings in fiscal year 2010. The values for Fiscal Years 2010, 2011, 2012, and 2013 are the assessed values for calendar year 2009, 2010, 2011, and 2012, respectively.

PROPERTY TAX RATES
 Warren County, Virginia
 Last Ten Calendar Years

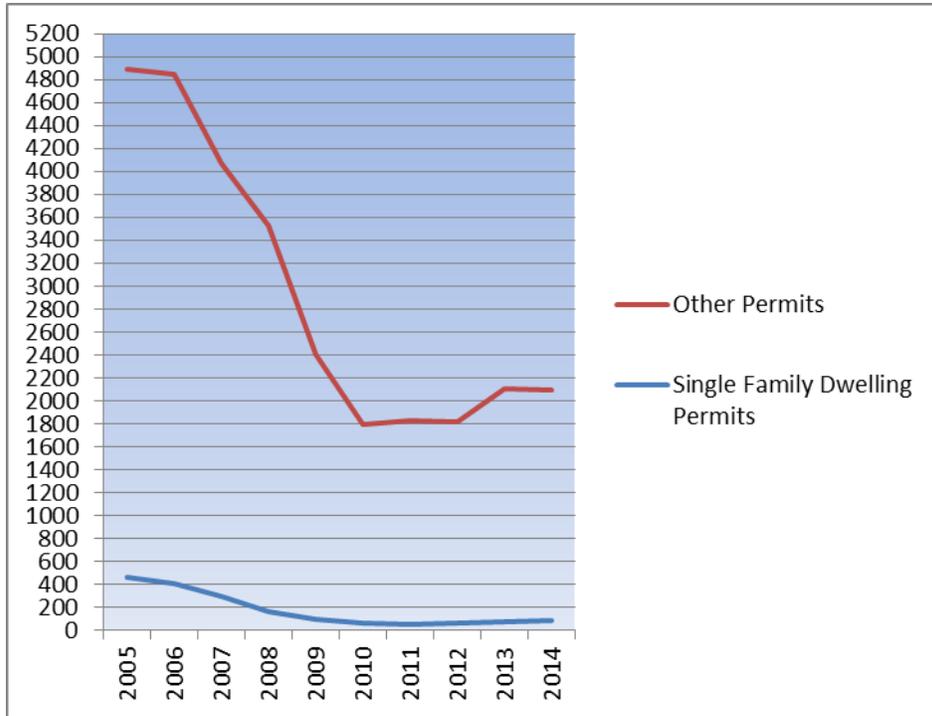
<u>Calendar Year</u>	<u>Real Estate</u>	<u>Personal Property</u>	<u>Machinery and Tools</u>	<u>Mobile Homes</u>
2005	0.79	3.15	2.25	0.79
2006	0.82	3.15	2.25	0.82
2007	0.45	3.15	1.30	0.45
2008	0.45	3.15	1.30	0.45
2009	0.46	4.00	1.30	0.46
2010	0.46	4.00	1.30	0.46
2011	0.59	4.00	1.30	0.59
2012	0.59	4.00	1.30	0.59
2013	0.59	4.00	1.30	0.59
2014	0.61	4.00	1.95	0.61

**Demographic & Economic Statistics
County of Warren, Virginia
Fiscal Years 2003-2013**

Fiscal Year	Population	Personal Income (in thousands)	Per Capita Income	September 30 School Enrollment	Unemployment Rate
2004	34,074	\$1,000,185	\$28,995	5,076	3.20%
2005	34,977	\$1,100,204	\$31,455	5,174	2.90%
2006	35,752	\$1,196,000	\$33,452	5,268	2.80%
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%

Source: US Census, Annual school report- prepared by the County, Bureau of Economic Analysis

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
2005	460	4435	4895
2006	402	4449	4851
2007	296	3773	4069
2008	162	3363	3525
2009	93	2310	2403
2010	63	1730	1793
2011	51	1776	1827
2012	64	1751	1815
2013	78	2028	2106
2014	85	2012	2097

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 given 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 longterm 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 – Comprehensive 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 City.

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 City 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.