

**Report on the
City of Winchester - County of Frederick
Voluntary Settlement Agreement**



**Commission on Local Government
Commonwealth of Virginia**

January 1996

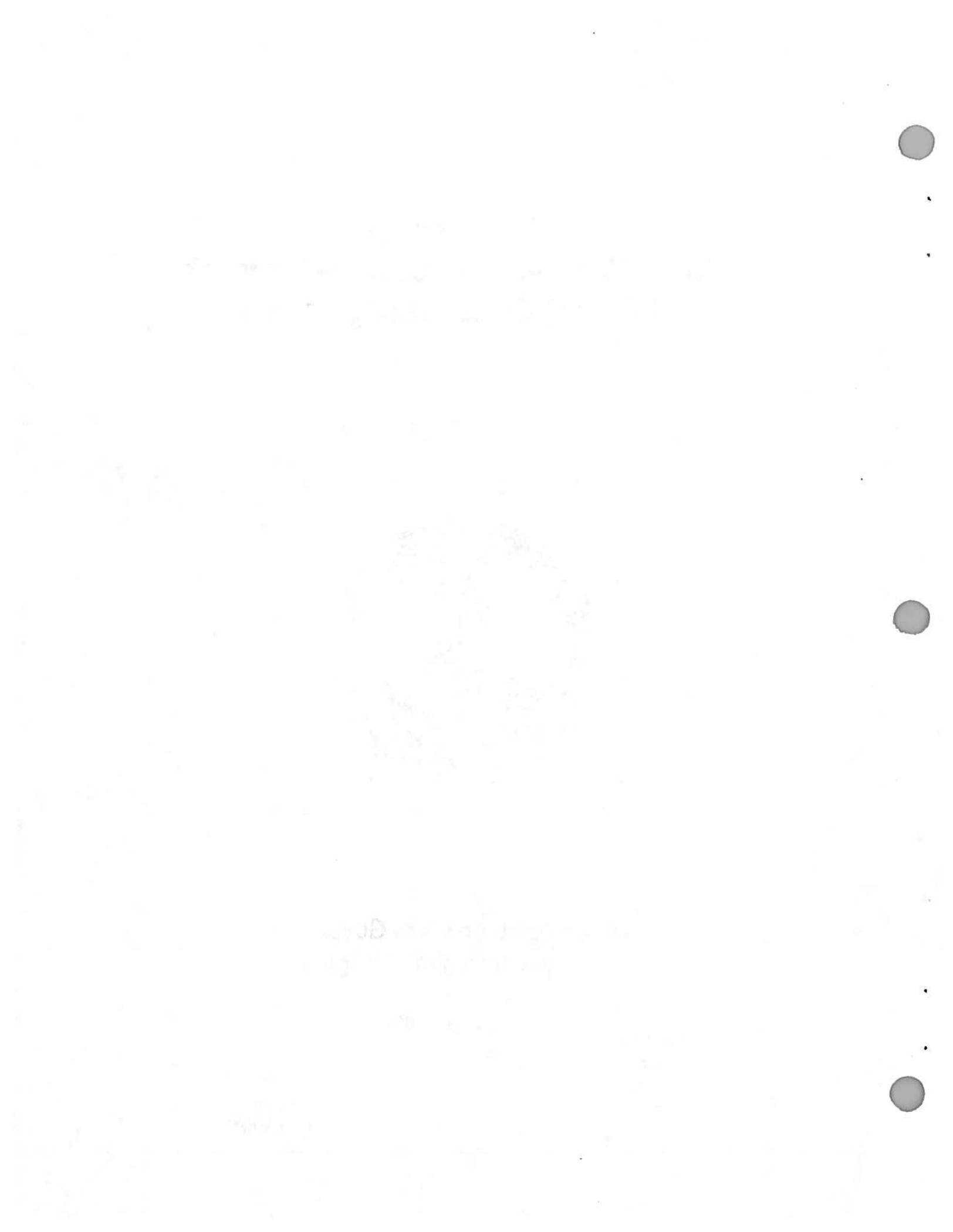


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**REPORT ON THE
CITY OF WINCHESTER – COUNTY OF FREDERICK
VOLUNTARY SETTLEMENT AGREEMENT**

PROCEEDINGS OF THE COMMISSION

On July 13, 1995 the City of Winchester and the County of Frederick jointly filed notice with the Commission on Local Government of a proposed agreement which the two jurisdictions had negotiated under the authority of Section 15.1-1167.1 of the Code of Virginia.¹ That notice was accompanied by data and materials supporting the proposed agreement. Further, in accordance with statutory requirements, the City and County concurrently gave notice of the proposed agreement to 26 other local governments with which they were contiguous or with which they individually or collectively shared functions, revenue, or tax sources.² The proposed agreement contained provisions which would (1) establish a moratorium on City-initiated annexations until January 1, 2006, (2) preclude the County's obtaining statutory immunity from city-initiated annexation for its territory until January 1, 2006, and (3) require the County to maintain its administrative offices within the City's central business district until the same date.³

¹City of Winchester and County of Frederick, **Petition for Affirmation of a Voluntary Settlement Agreement Dated September 14, 1994, Amended December 15, 1994, Defining Certain Annexation and Immunity Rights and Providing for Certain Other Intergovernmental Relationships** (hereinafter cited as **Joint Petition**).

²Sec. 15.1-945.7 (A), Code of Va.

³Voluntary Settlement Agreement Pursuant to Virginia Code §15.1-1167.1 (hereinafter cited as Voluntary Settlement). The City and County submitted to the Commission for review proposed agreements dated September 14, 1994 and December 15, 1994. The provisions of both agreements are the same with the exception that the latter instrument includes components concerning the exchange of property between the County and the F & M Bank. Any citation in this report to the voluntary settlement between the City and County refers to the amended version of the proposed agreement dated

In conjunction with its review of the proposed settlement, the Commission met in Winchester on September 11, 1995 to tour relevant sections of the City and Frederick County, to receive oral testimony from the two jurisdictions in support of the agreement, and to conduct a public hearing for the purpose of receiving citizen comment. The public hearing, which was advertised in accordance with Section 15.1-945.7 (B) of the Code of Virginia, was attended by 19 persons and produced testimony from 3 individuals. In order to afford the public an opportunity to submit additional comment, the Commission agreed to keep open its record for the receipt of written testimony through September 25, 1995.

SCOPE OF REVIEW

The Commission on Local Government is directed by statute to review proposed annexations, petitions for partial county immunity, other local boundary change and transition actions, and negotiated agreements proposing the settlement of such issues prior to their being presented to the courts for ultimate disposition. Upon receipt of notice of such a proposed action or agreement, the Commission is directed "to hold hearings, make investigations, analyze local needs" and to submit a report containing findings of fact and recommendations regarding the issue to the affected local governments.⁴ With respect to a proposed agreement negotiated under the authority of Section 15.1-1167.1 of the Code of Virginia, the Commission is required to determine in its review "whether the proposed settlement is in the best interest of the Commonwealth."

December 15, 1994. See **Appendix A** for the complete text of the Voluntary Settlement.

⁴Sec. 15.1-945.7(A), Code of Va.

As we have noted in other reports, it is evident that the General Assembly encourages local governments to attempt to negotiate settlements of their interlocal concerns. Indeed, one of the statutory responsibilities of this Commission is to assist local governments in such efforts. In view of this legislative intent, the Commission believes that proposed interlocal agreements, such as that negotiated by the City of Winchester and Frederick County, should be approached with respect and a presumption of their compatibility with applicable statutory standards. This Commission notes, however, that the General Assembly has also decreed that interlocal agreements negotiated under the authority of Section 15.1-1167.1 of the Code of Virginia must be reviewed by this body prior to their final adoption by the local governing bodies. We are obliged to conclude, therefore, that while proposed interlocal agreements are due respect and should be approached with a presumption of their consistency with statutory standards, such respect and presumption cannot be permitted to render our review a **pro forma** endorsement of any proposed settlement. Our responsibility to the Commonwealth and the affected localities requires more.

GENERAL CHARACTERISTICS OF THE CITY OF WINCHESTER AND THE COUNTY OF FREDERICK

CITY OF WINCHESTER

Winchester was originally settled in 1743, incorporated as a town in 1752, and became one of Virginia's cities in 1874.⁵ The present-day City of Winchester plays an important role in the corporate life of its general area. Located within the City's boundaries are a major hospital; a college; a variety of federal, State, and local governmental offices; entertainment and recreational facilities; and a broad array of

⁵**Joint Petition**, p. 22.

commercial operations, including a large shopping center. In terms of employment alone, the City is of extraordinary significance to the region, with March 1995 data indicating that 23,049 positions of nonagricultural wage and salary employment were located within its boundaries.⁶ Commuting data for 1990 (the latest year for which such information is available) reveal that 4,805 persons age 16 and over traveled to Winchester from other jurisdictions for their employment, with more than two-thirds of that total (3,222) commuting from Frederick County.⁷

With respect to population, data indicate that between 1980 and 1990 Winchester's populace increased from 20,217 to 21,947

⁶Virginia Employment Commission, "Covered Employment and Wages in Virginia by 2-Digit SIC Industry for Quarter Ending March 31, 1995 - Winchester City." Official estimates for March 1995 revealed that almost all of the nonagricultural wage and salary positions within Winchester were in the manufacturing (5,790 positions), wholesale and retail trade (7,134 positions), or services (6,837 positions) sectors. Between 1980 and 1990 the number of nonagricultural wage and salary employment positions in the City increased from 15,367 to 20,719 positions, or by 34.7%. [(Virginia Employment Commission, "ES-202 Covered Employment and Wages File, Annual Average Employment" (unpublished data for 1980 and 1990), Apr. 1992.)] It should be noted that data concerning the number of nonagricultural wage and salary employment positions in Winchester may not reflect the precise number of persons employed in that jurisdiction. The methodology used by the Virginia Employment Commission permits employers having fewer than 50 employees located in other localities or those businesses that are characterized by small branch establishments (e.g., food and drug stores, banks, etc.) to combine all units or branches within a single jurisdiction for reporting purposes. (U. S. Department of Labor, Bureau of Labor Statistics, **Handbook of Methods**, Sep. 1992.)

⁷Virginia Employment Commission, **Commuting Patterns of Virginia Workers: City and County Level for 1990**, Mar. 1993. It should be noted that the "commuting" statistic is produced by the Bureau of the Census using a broader and more encompassing definition of "employment" than that used by the Virginia Employment Commission.

persons, or by 8.6%.⁸ An official estimate for 1993 placed the City's populace at 22,900 persons, an increase of 4.3% since the 1990 decennial census.⁹ Based on its land area of 9.3 square miles and the 1993 population estimate, the City has a population density of 2,462 persons per square mile.¹⁰

In terms of the nature of its population, the data disclose that the City's populace is older and less affluent than that of the State as a whole. The evidence reveals that, as of 1990 (the most recent year for which data are available), the median age of residents of the City was 33.8 years, a statistic slightly in excess of that for the State overall (32.6 years).¹¹ However, the percentage of the City's 1990 population age 65 or over was 15.2%, an elderly component substantially exceeding the comparable figure for the State generally (10.7%).¹² With regard to income, State Department of Taxation data disclose that Winchester residents had a per capita adjusted gross income

⁸U. S. Department of Commerce, Bureau of the Census, 1980 Census of Population, General Population Characteristics, Virginia, Table 14; and 1990 Census of Population and Housing, Summary Population and Housing Characteristics, Virginia, Table 2. See **Appendix B** for a current statistical profile of the City of Winchester and Frederick County. **Appendix C** examines on 36 dimensions the demographic, social, economic, and fiscal changes which occurred in the City of Winchester and Frederick County during the prior decade.

⁹Julia H. Martin and Donna J. Tolson, 1993 Estimates of the Population of Virginia Counties & Cities (Charlottesville: Weldon Cooper Center for Public Service, University of Virginia, Dec. 1994).

¹⁰1990 Census of Population and Housing, Summary Population and Housing Characteristics, Virginia, Table 16. Winchester's last boundary expansion occurred in 1971 when it annexed 5.9 square miles of territory in Frederick County containing approximately 4,800 persons.

¹¹Ibid., Table 1.

¹²Ibid.

(AGI) in 1992 (the latest year for which such data are available) of \$13,167, or slightly less than that of the Commonwealth collectively (\$13,733).¹³

With respect to Winchester's current physical development, 1993 land use data (the latest available) revealed that 24% of the City's total land area was then devoted to residential usage, 17% to commercial enterprise, 3% to industrial activity, 10% to public thoroughfares, 18% to other public or semi-public purposes, with 28% (2.6 square miles) remaining vacant or engaged in agricultural production.¹⁴ However, portions of the vacant land within the City are restricted in their development potential due to environmental constraints (e.g., location within the 100-year floodplain or on steep slopes) or to limitations imposed by locational concerns, parcel size, access to utilities or public roads, or other appropriate land use considerations.

¹³Samuel R. Kaplan, **1992 Virginia AGI, Distribution of Virginia Adjusted Gross Income by Income Class and Locality** (Charlottesville: Weldon Cooper Center for Public Service, University of Virginia, 1994). While adjusted gross income, which is derived from State tax returns, encompasses most sources of personal income, it excludes some Social Security benefits and various other transfer payments, investment income retained by life insurance carriers and private uninsured pension funds, non-cash imputed income, tax-free interest and dividends, and the income received by "nonresident" military personnel stationed in Virginia. AGI also does not reflect the income of Virginia residents who are exempt from filing State tax returns.

¹⁴**Joint Petition**, Table 7.

COUNTY OF FREDERICK

The County of Frederick was created in 1738 from territory formerly a part of Augusta and Orange Counties.¹⁵ The County contains two incorporated towns, Stephens City and Middletown, both of which are located in the southern portion of its jurisdiction. The County's principal judicial and administrative offices are located within Winchester's current boundaries.

Demographic data indicated that between 1980 and 1990 the County's population increased from 34,150 to 45,723 persons, or by 33.9%.¹⁶ The official population estimate for 1993 placed the County's populace at 49,700, an increase of 8.7% since the 1990 decennial census.¹⁷ On the basis of its 1993 population estimate and an area of 415 square miles, the County has an overall population density of 120 persons per square mile.¹⁸

With respect to the characteristics of its population, various statistical indices disclose that the County's populace is of comparable

¹⁵J. Devereux Weeks, **Dates of Origin of Virginia Counties and Municipalities** (Charlottesville: Institute of Government, University of Virginia, 1967); and **Joint Petition**, p. 20.

¹⁶**1980 Census of Population, General Population Characteristics, Virginia**, Table 14; and **1990 Census of Population and Housing, Summary Population and Housing Characteristics, Virginia**, Table 2. Between 1980 and 1990 the population of the unincorporated portion of Frederick County increased by 35.3%.

¹⁷**1993 Estimates of the Population of Virginia Counties & Cities**.

¹⁸**1990 Census of Population and Housing, Summary Population and Housing Characteristics, Virginia**, Table 16. In 1990 the density of the unincorporated portions of Frederick County (i.e., exclusive of the population and land area of its two towns) was 105 persons per square miles.

age but less affluent than that of the State generally. In 1990 the median age of residents of Frederick County was 33.0 years, a statistic less than that of the City (33.8 years), but marginally greater than that of the State as a whole (32.6 years).¹⁹ Further, as of 1990, approximately 9.4% of the County's population was age 65 or over, an elderly component significantly less than that of the City (15.2%) and less than that of the State overall (10.7%).²⁰ In terms of income, the data disclose that, based on 1992 State tax returns, Frederick County residents had a per capita AGI of \$12,373, a measure 94% of that of Winchester and only 90% of that of the State generally (\$13,733).²¹

Like many other Virginia counties, Frederick County has experienced development and diversification in its economy in recent years. Employment data reveal that, as of March 1995, there existed 13,924 positions of nonagricultural wage and salary employment within the County, an increase of over 60% since 1980.²² Of those employment positions, 4,248, or 30.5% of the total, were in the

¹⁹**1990 Census of Population, Summary Population and Housing Characteristics, Virginia**, Table 1. Unless otherwise indicated, statistics for Frederick County include data for the residents of the County's two incorporated towns.

²⁰**Ibid.**

²¹**1992 Virginia AGI, Distribution of Virginia Adjusted Gross Income by Income Class and Locality.**

²²Virginia Employment Commission, "Covered Employment and Wages in Virginia by 2-Digit SIC Industry for Quarter Ending March 31, 1995 - Frederick County." Between 1980 and 1990 the number of nonagricultural wage and salary positions in the County increased dramatically from 8,555 to 13,324, or by 55.7%. ("ES-202 Covered Employment and Wages File, Annual Average Employment.")

manufacturing sector.²³ Despite the significant amount of nonagricultural wage and salary employment in Frederick County, farming and related activities continue to constitute an important element of the County's economic base. The evidence indicates that, as of 1992, there were 536 farms in the County occupying a total of 98,142 acres (153 square miles), with the average market value of their agricultural products being \$44,132.²⁴ Further, 1992 data disclosed that 129,262 acres (202 square miles) in Frederick County were classified as "timberland," with the property bearing that classification constituting almost one-half of the total land area of Frederick County.²⁵ While current land use statistics for Frederick County are not available, such statistics would reveal that the County has experienced significant growth during the past decade, principally in the areas adjacent to the City of Winchester and in proximity to its

²³"Covered Employment and Wages in Virginia by 2-Digit SIC Industry for Quarter Ending March 31, 1995 - Frederick County." Data for March 1995 also indicate that there were 2,778 nonagricultural wage and salary employment positions within the County in the wholesale and retail trade sector.

²⁴U. S. Department of Commerce, Bureau of the Census, **1992 Census of Agriculture, Virginia**, Table 1, p. 166. The average market value of agricultural products sold by farms in the State collectively was \$48,694, or slightly more than that for farms in Frederick County. (*Ibid.*, Table 1, p. 162.) The Commission notes that in 1992 approximately 171 million pounds of apples were harvested in the County, or almost one-half the amount harvested in the entire State. (*Ibid.*, Table 31, p. 527.)

²⁵U. S. Department of Agriculture, Forest Service, **Forest Statistics for the Northern Mountains of Virginia, 1991**, Table 1. The Forest Service defines "timberland" as property being at least 16.7% stocked by forest trees of any size, or formerly having had such tree cover and not currently developed for nonforest use, capable of producing 20 cubic feet of industrial wood per acre per year and not withdrawn from timber utilization by legislative action. Such property may also be included in the Census Bureau's definition of "farm land."

incorporated towns, but they would also disclose that a major component of the jurisdiction retains its rural character.

STANDARDS FOR REVIEW

As indicated previously, the Commission on Local Government is charged with reviewing proposed interlocal settlements negotiated under the authority of Section 15.1-1167.1 of the Code of Virginia for purposes of determining whether such settlements are "in the best interest of the Commonwealth." In our judgment, the State's interest in this and other proposed interlocal agreements is fundamentally the preservation and promotion of the general viability of the affected localities. In this instance the Commission is required to review an interlocal agreement which provides that until January 1, 2006 (1) the City will refrain from initiating proceedings to annex territory in Frederick County, (2) the County will waive its authority under the provisions of Chapter 21.1 of the Code of Virginia to obtain immunity from city-initiated annexation, and (3) the County will maintain its administrative offices within Winchester. A proper analysis of the proposed City of Winchester - Frederick County agreement, as mandated by statute, requires consideration of the ramifications of these provisions with respect to the future viability of the two jurisdictions.

CITY OF WINCHESTER

Moratorium on City-Initiated Annexation

The proposed agreement precludes the City of Winchester from initiating any annexation actions with respect to property within Frederick County until January 1, 2006. This element of the proposed

agreement extends the terms of a similar provision in an instrument negotiated by the two jurisdictions in 1980 by which Winchester had agreed to waive its authority to pursue the annexation of any territory in the County until February 2000.²⁶ Thus, the agreement currently under review would extend this waiver of annexation authority by the City for an additional six-year period.²⁷ The impact of this locally negotiated annexation moratorium on the viability of the City of Winchester must be analyzed in the context of the current and prospective condition of the municipality and in view of existing State law affecting local boundary change and structural options.

With respect to the City's fiscal trends and prospects, the data reveal that between 1980 and 1990 the true value of real estate and public service corporation properties in Winchester increased from \$471.5 million to \$1,200.0 million, or by 154.6%, while during the same period of time the true value of such properties in Frederick County increased from \$869.8 million to \$2,476.0 million, or by

²⁶Joint Resolution Re: Capital Facilities, Common Council of the City of Winchester and the Board of Supervisors of the County of Frederick (hereinafter referred to as Joint Resolution). The 1980 interlocal agreement between Winchester and Frederick County which established the moratorium on City-initiated annexations also called for the joint construction and operation of a facility to house the courts and other related services of both jurisdictions. That facility, which is known as the Frederick-Winchester Judicial Center, was constructed on property in downtown Winchester. Provisions in the 1980 agreement also called for Winchester, working in concert with its parking authority, to construct a parking facility to serve the judicial center.

²⁷Voluntary Settlement, Sec. 2.01. In addition, under the proposed agreement, the City pledges not to support petitions from voters or land owners seeking to have property within the County annexed to Winchester until January 1, 2006.

184.7%.²⁸ More recent data, however, disclose a greater disparity in the growth rate of this principal source of local revenue. Between 1990 and 1993 (the latest year for which the data are available) the true value of real estate and public service corporation property in the City increased to \$1,233.6 million, or by 2.8%, while comparable values in the County grew to \$2,752.5 million, or by 11.2%.²⁹ By the latter date the per capita true value of such properties in the County (\$55,383) slightly exceeded that in the City (\$53,869).³⁰ Further, as of 1993 the assessed value of tax-exempt property in Winchester (\$233.6 million) represented 15.6% of the total assessed value of all real property in the City, while such properties in Frederick County (\$181.3 million) comprised only 6.4% of the total assessed value of real estate within the County.³¹ Thus, while the City of Winchester has experienced more modest growth in its real estate and public service corporation properties in recent years, and while a substantially larger portion of its real property is tax exempt, the per capita true value of its real estate and public service corporation property remains virtually identical to that of Frederick County.

In regard to the City's commercial base, the data indicate that between 1980 and 1990 taxable retail sales in Winchester increased

²⁸Virginia Department of Taxation, Virginia Assessment/Sales Ratio Study, 1980, Mar. 1982; and Virginia Assessment/Sales Ratio Study, 1990, Mar. 1992. During the decade of the 1980s, the true value of real estate and public service corporation in the State overall increased by 168.1%

²⁹Virginia Department of Taxation, Virginia Assessment/Sales Ratio Study, 1990, Mar. 1992; and Virginia Assessment/Sales Ratio Study, 1993, May 1995.

³⁰Virginia Assessment/Sales Ratio Study, 1993.

³¹Virginia Department of Taxation, Beginning the Change, Annual Report Fiscal Year 1994, 1995, Table 5.3.

from \$160.1 million to \$392.2 million, or by 145.0%, while such sales in the County grew during the same period from \$82.7 million to \$246.2 million, or by 197.5%.³² More recent statistics, however, reflect an alternate pattern. Between 1990 and 1993 taxable retail sales in the City rose to \$511.4 million, or by 30.4%, while those in the County increased to \$247.5 million, or by only 0.5%.³³ As a consequence of these differential growth rates, the per capita value of taxable retail sales in the City in 1993 (\$22,333) was nearly four and one-half times that in Frederick County (\$4,979). In terms of actual revenue generated, as of FY 1992/93 Winchester's local option sales and use tax collections were \$192.09 per capita and represented 17.59% of its total local-source revenues.³⁴ Only five of Virginia's 136 counties and cities generated statistics on either measurement that fiscal year higher than those recorded by the City of Winchester. Further, more recent calculations by this agency with respect to FY1993/94 data indicate that Winchester's per capita local sales and use tax collections had risen to \$251.00, with its aggregate collections from that economic activity constituting 20.11% of its total local-

³²Virginia Department of Taxation, **Taxable Sales in Virginia Counties and Cities, Annual Report**, 1980 and 1990. During the 1980s, taxable retail sales in the State overall increased by 117.9%. Not included in the data reported by the Virginia Department of Taxation for taxable sales are sales of certain motor vehicles, trailers and semi-trailers, mobile homes and travel trailers, motor vehicle fuels, and products sold at Alcohol Beverage Control stores.

³³Virginia Department of Taxation, **Taxable Sales in Virginia Counties and Cities, Annual Report**, 1990 and 1993. As of 1993, taxable retail sales in the City represented 67.4% of the total of such sales in both jurisdictions.

³⁴Commission on Local Government, **Local-Source Revenue Profile of Virginia's Counties and Cities, FY1989-FY1993**, May 1995, Tab II H, Tables 5.1, 5.2 During FY1992/93 Frederick County collected \$57.54 in local option sales and use taxes per capita, with its aggregate collection of such taxes representing 7.61% of its total local-source revenues.

source revenues.³⁵ In brief, fiscal statistics suggest that the City of Winchester has a strong and vibrant commercial base, generating 48.25% of all its local-source revenues in FY 1993/94 from nonproperty taxes (local sales and use, business license, consumer utility, restaurant food, transient occupancy, and bank stock taxes, etc.). As of that fiscal year, Winchester raised \$602.31 per capita in nonproperty tax revenue, a figure more than triple that raised by all counties and cities collectively (\$193.99), and nearly four times that raised by Frederick County (\$158.03). Only three of Virginia's 136 counties and cities generated higher per capita nonproperty tax revenue collections than Winchester in FY 1993/94.³⁶

With respect to Winchester's general fiscal capacity, one additional measure might be noted. Evidence of the City's comparative fiscal condition is afforded by statistical analyses conducted annually by this Commission. These analyses are based upon a Virginia-adapted "representative tax system" (RTS) methodology, which establishes a theoretical level of revenue capacity for each county and city in the Commonwealth derived from six local revenue-generating "sources" and the statewide average "yield rate" for each. Our calculations reveal that for the 1992/93 fiscal period (the most recent period for which the analysis has been completed) the per capita revenue capacity of Winchester (\$1,111.64) was 10.6%

³⁵See **Appendix D** for a detailed profile of the local-source revenues of the City of Winchester, Frederick County, and the State generally for FY1993/94.

³⁶**Appendix E** reviews the aggregate property tax, nonproperty tax, and nontax revenue collections for the City of Winchester, Frederick County, and all counties and cities over the period from FY1988/89 to FY1993/94. During that six-year period per capita nonproperty tax collections in the City of Winchester grew by 57.3%, while those in all counties and cities increased by 29.3%.

greater than that for the County (\$1,005.52) and exceeded that of all but 23 of the State's 136 counties and cities.³⁷

While the above-cited data indicate that the fiscal capacity of the City of Winchester is relatively strong, various measures also disclose that the municipality and its residents bear an above average revenue burden. Total local-source revenue collections in Winchester in FY1992/93 were \$1,092.01 per capita, or more than 44% above that in Frederick County (\$756.56).³⁸ The per capita figure for Winchester in FY1992/93 surpassed that of all but 20 of Virginia's counties and cities that year and exceeded the average of all jurisdictions (\$670.62) by nearly 63%.³⁹ As of FY1993/94 total local-source revenue collections per capita in Winchester has risen to \$1,248.33, a revenue effort which was exceeded by only 18 of the Commonwealth's localities.⁴⁰

An alternative measure of the revenue effort of the Commonwealth's localities may be obtained through the methodology used by this Commission in its annual analysis of the comparative fiscal condition of Virginia's counties and cities. This measurement of a jurisdiction's "revenue effort" is obtained by expressing the total of a locality's actual tax levies and revenue collections as a percentage of its

³⁷**Report on the Comparative Revenue Capacity, Revenue Effort, and Fiscal Stress of Virginia's Counties and Cities**, July, 1995, Table 1.2. For the 1992/93 period the City's per capita theoretical revenue capacity was 120.2% of the statewide average statistic (\$924.53), while the similar measure for the County was 108.8% of that for all the Commonwealth's counties and cities considered collectively.

³⁸**Local-Source Revenue Profile of Virginia's Counties and Cities, FY1989-FY1993**, Tab II O, Tables 3.1, 3.2

³⁹**Ibid.**, Tab II H, Table 5.

⁴⁰See **Appendix E**.

theoretical absolute revenue capacity during a specified fiscal period.⁴¹ Based on this methodology, during the 1992/93 fiscal period the City of Winchester's total local levies and collections equaled 96.5% of its theoretical revenue capacity, while for the same period the comparable measure for Frederick County was 68.8%.⁴² During the 1992/93 fiscal period only 41 of Virginia's counties and cities recorded higher measures of revenue effort than the City of Winchester.

This higher level of revenue effort by the City of Winchester is occasioned by both the intrinsic needs of all urban areas and by the particular needs of its population. With respect to its fiscal needs, data for FY1993/94 indicate that the City's per capita operating expenditure for public safety (\$256.49), health and welfare (\$166.60), and parks, recreation, and cultural activities (\$62.93) exceeded those of Frederick County by 119.6%, 138.6%, and 56.5%, respectively.⁴³ In regard to long-term fiscal obligations, as of the end of FY1993/94 the

⁴¹The revenue effort statistic for a locality expresses the total of its revenue collections and levies as a percentage of its theoretical revenue capacity. Through this calculation the receipts which a locality derives from its various resource bases are, in essence, compared to the yield the jurisdiction could anticipate if its local revenue-raising efforts reflected the average rate of return for the State overall.

⁴²**Report on the Comparative Revenue Capacity, Revenue Effort, and Fiscal Stress of Virginia's Counties and Cities**, Table 2. During FY1992/93, the State's counties and cities, considered collectively, utilized 82.9% of their absolute revenue capacity.

⁴³**Appendix F** provides a profile of the operational expenditures of the City of Winchester, Frederick County, and all counties and cities collectively for FY1993/94. The City of Winchester per capita operating expenditure for FY1993/94 exceeded that of Frederick County in all major functional categories established by the State Auditor other than those for judicial administration and community development.

City of Winchester carried a per capita debt (both general governmental and enterprise) of \$1,611.43, or one-third greater than that of Frederick County (\$1,205.64).⁴⁴ However, as of that date Winchester's total gross debt constituted only 2.95% of the true value of its real estate and public service corporation property, a percentage only slightly in excess of that for all counties and cities (2.55%). Thus, while the various measures cited above indicate that Winchester bears a fiscal burden considerably in excess of that borne by Frederick County, it is not a burden which is, from our perspective, beyond its current capacity, nor one which threatens the viability of that municipality.

In terms of Winchester's prospects for additional demographic and fiscal growth, we note that the City retains significant land for future development. Recent land use statistics indicate that approximately 2.3 square miles of property within Winchester, or almost one-third of the City's total land area, is vacant or engaged in agricultural production.⁴⁵ While data concerning the quality of the undeveloped property within the City are not available, it is reasonable to conclude that Winchester retains a considerable amount of vacant land generally amenable to development. Indeed, Winchester's 1991 comprehensive plan, which was based upon an extensive analysis of the municipality's needs and anticipated growth, concluded that the

⁴⁴**Appendix G** offers an overview of the gross debt status of the City of Winchester, Frederick County, and all Virginia cities and counties collectively as of the end of FY1993/94; **Appendix H** examines the capital project and debt service activity for the two localities and for all counties and cities for the same fiscal year; and **Appendix I** reviews the capital expenditure experience of those entities during the period from FY1984/85 through FY1993/94.

⁴⁵**Joint Notice**, Table 7.

City had "...ample vacant land in which to grow, at least for the next 15 years."⁴⁶

With respect to the continued viability of Winchester, a component of the proposed agreement expressly recognizes the City's authority to revert to town status (or to another form of government structured as a constituent element of the County) with a restoration of its statutory ability to extend its boundaries.⁴⁷ This provision would enable Winchester, in the event circumstances warrant, to become part of Frederick County with an opportunity to annex, subject to full and proper consideration of the standards and factors prescribed by law, and share in the development which has occurred on its periphery. The City's retention of its authority to revert to town/dependent status with a restoration of the option of pursuing annexation provides Winchester a significant implement for the protection of its future viability.

The provision in the proposed agreement whereby the City of Winchester would waive its authority to initiate annexation until 2006, and that which expressly preserves the City's ability to revert to town/dependent status, should be viewed in the context of prior enactments and policies established by the General Assembly. With respect to such past measures, the legislature established and maintained a moratorium on all city-initiated annexations between 1972 and 1980 and reestablished such a moratorium in 1987 which continues at the present time.⁴⁸ While the General Assembly has

⁴⁶City of Winchester, **Comprehensive Plan, 1991** (hereinafter cited as **City Comprehensive Plan**), p. VIII-13.

⁴⁷Voluntary Settlement, Sec. 2.05.

⁴⁸The current moratorium on city-initiated annexations extends until July 1, 1997.

legally barred annexations by Virginia cities for most of the past quarter-century, it has never statutorily prohibited annexations by the Commonwealth's towns. Further, in 1988 the Code of Virginia was amended to authorize cities with populations of less than 50,000 persons to revert to town status with a restoration of their statutory authority to annex. In brief, the apparent continuing disposition of the legislature to bar city-initiated annexation while sanctioning and preserving the authority of towns to expand their boundaries, permits this Commission to conclude that the proposed waiver by the City of its authority to annex property in Frederick County for an additional six-year period will not threaten the economic and demographic viability of Winchester, as long as the municipality retains the authority to revert to town or similar dependent status.⁴⁹

Moratorium On County Petition For Immunity From City-Initiated Annexation

Another component of the proposed agreement is the provision by which Frederick County agrees not to seek any form of statutory immunity from annexations initiated by Winchester for a period concurrent with the duration of the City's waiver of its annexation authority. Specifically, the interlocal accord calls for the County to refrain from initiating a proceeding pursuant to Chapter 21.1 of Title 15.1 of the Code of Virginia to have any or all of its territory declared

⁴⁹Under the provisions of Section 2.05 of the Voluntary Settlement, Winchester's waiver of its annexation authority pursuant to other elements of the proposed agreement would cease to apply if the City reverted to any form of dependent polity as defined by Article VII, Section 1 (3) of the Virginia Constitution. While there is no current provision by which an independent city can revert unilaterally to any form of dependent entity other than a "town," House Bill 550, which was introduced before the 1990 session of the General Assembly, would have provided such an alternative. That legislation would have given considerable latitude to a city and a county to negotiate a reversion agreement tailored to their particular needs.

immune from annexations by Winchester through January 1, 2006.⁵⁰ This element of the proposed agreement will have the effect, on the surface, of preserving the current intergovernmental relationships between the City and County and of protecting the political options of those localities for the future.⁵¹

This Commission is obliged to observe, however, that the above-cited provision in the proposed agreement will not maintain the relative legal position of the two jurisdictions. Assuming no change in current State law, at the termination of the two moratoria in January 2006 a county's petition for immunity would take precedence before the court over consideration of a conflicting annexation action.⁵² The precedence given immunity action could preclude even consideration of an annexation action by the City when the moratoria expire. If the population growth experienced by Frederick County during the decade of the 1980s continues, the County will be eligible for total immunity prior to the next decennial census, or well in advance of the expiration of the bar imposed by the proposed agreement on the City's authority to initiate annexation actions. As a consequence, as of

⁵⁰Voluntary Settlement, Sec. 2.03. Under the terms of the proposed agreement, the County's waiver of its authority to seek immunity of its territory only applies to Winchester and does not pertain to any other political subdivision. The Commission is cognizant of the fact that beginning in 1988 the General Assembly imposed a moratorium on county actions to obtain total or partial immunity from city-initiated annexation and from the incorporation of new cities. That moratorium extends until July 1, 1997.

⁵¹The County's waiver of its authority to seek immunity, however, terminates if Winchester reverts to town or dependent status before 2006. (Voluntary Settlement, Sec. 2.05.)

⁵²Section 15.1-977.20 of the Code of Virginia requires special courts to decide first county immunity issues even if filed subsequently to the institution of proceedings for city-initiated annexation or for the incorporation of a new city.

January 2006, Frederick County would merely need to satisfy the local circuit court that it had attained the requisite population (50,000) and population density (140/square mile) to receive a grant of total immunity, with that action effectively annulling the annexation option of the City.⁵³ In sum, the waiver by Frederick County of its authority to seek the immunization of its territory from city-initiated annexation protects Winchester's annexation options until January 2006, but not thereafter.

Maintenance of Frederick County Offices in Winchester

The proposed interlocal agreement also contains provisions by which Frederick County has consented to keeping its administrative offices within Winchester's central business district until January 1, 2006. In implementing this provision, the County has agreed to develop a "County Office Project" on two parcels adjacent to the existing Frederick-Winchester Judicial Center in the City's downtown area. As described in the settlement, the County agreed to purchase an existing building for offices for its general governmental services, (e.g., planning and development control, building inspections, public works), its treasurer, and its commissioner of revenue.⁵⁴ Further, in conjunction with this provision of agreement, the County has committed to the construction of a new building for its school board

⁵³During the decade of the 1980s, the populace of Frederick County increased by 33.9%, or at an annual average rate of 3.4%. Further, according to official population estimates for 1993, the County's population has increased by 8.7% since 1990, or at an average annual rate of 3.4%. If that rate of growth is maintained, Frederick County would reach the population density threshold to qualify for total immunity (140 persons per square mile) before the year 2000.

⁵⁴The County purchased the office building described in the agreement in September, 1994 and began utilizing that facility a month later.

and social services department on an adjacent tract.⁵⁵ Although the new Frederick County administrative facilities will not bring within the municipality any County officials or employees not currently located within the City, those facilities will give the County an expanded presence in downtown Winchester. Clearly, this provision in the proposed agreement will have major beneficial consequences for the City.

The retention of County offices within Winchester's central business district will assist the City in its efforts to maintain its downtown area. In this regard, we note that Winchester has recognized the vital importance of its downtown business district to the economic and social viability of the community and has devoted considerable public resources to the redevelopment of that area. In 1964 Winchester created the Downtown Development Board to address the problems of the City's retail core, and under the auspices of that body, with financial support from the City, a segment of the main thoroughfare that transits the central business district was converted in 1974 into a pedestrian shopping mall.⁵⁶ In addition, one of the consequences of the 1980 agreement between Winchester and Frederick County was the maintenance of the County's court facilities

⁵⁵The new building, which will have approximately 68,000 square feet of space for County offices, is scheduled to be completed by January 1, 1997. (Testimony of W. Harrington Smith, Jr., Vice Chairman, Frederick County Board of Supervisors, Transcript of Frederick County - City of Winchester Intergovernmental Agreement, Commission on Local Government, Oral Presentations (hereinafter cited as Transcript), Sep. 11, 1995, p. 16.)

⁵⁶City Comprehensive Plan, p. V-2. The pedestrian mall extends approximately one-third of a mile through the City downtown area. In 1972 the General Assembly authorized the City to tax property owners adjacent to the pedestrian mall for the maintenance and improvement of that facility in recognition of the consequent enhancement of their property and its economic potential.

in the City's downtown area.⁵⁷ Moreover, because its central retail core is located within the City's historic district and is surrounded by residential neighborhoods, Winchester has modified its zoning regulations to protect residences from incompatible land uses and to enhance the quality of development occurring along the pedestrian mall and in adjacent areas.⁵⁸ Although the center of retail trade in the Winchester region has shifted over time to outlying portions of the City, the downtown pedestrian mall remains a major focal point for financial, legal, and governmental services; and for specialty shops and stores that cater to the needs of downtown office workers and tourists.⁵⁹

In terms of the ramifications of keeping the County's offices within Winchester, several factors should be noted. First, the new County governmental complex will consolidate in a central location offices that are presently dispersed throughout the City.⁶⁰ A County official has estimated that approximately 170 of its employees will

⁵⁷The Frederick - Winchester Judicial Center, which houses the courts and other related services of both localities, is located within one block of the pedestrian mall. Winchester has also constructed three parking garages and off-street surface facilities to serve the needs of downtown businesses and governmental offices.

⁵⁸City Comprehensive Plan, pp. V-7 - V-8.

⁵⁹Since the opening of the pedestrian mall, five major shopping areas have been built elsewhere in the City or just beyond its corporate boundaries. In 1982, three major department stores in downtown Winchester relocated to Apple Blossom Mall, a major regional shopping center situated in the southeastern portion of the City. (City Comprehensive Plan, p. V-6.)

⁶⁰Presently, the County's administrative offices and social services department are located in a number of buildings adjacent to Winchester's downtown pedestrian mall, while its school board occupies facilities elsewhere in the City.

ultimately be located in the new governmental center.⁶¹ Those employees can be expected to contribute to the economic vitality of downtown Winchester through their patronage of restaurants, banks, and other businesses. A 1989 study which examined the shopping patterns of office workers in downtown areas similar to that of Winchester found that such workers spent an average of \$1,575 per year on food and other retail purchases.⁶² Thus, while there will not be any immediate overall increase in the number of County employees in Winchester, the concentration of existing County personnel in the City's downtown district will have a positive affect on the viability of that area.

In addition to the contributions of County employees themselves to the vitality of Winchester's central business district, the concentration of County offices in the downtown area will be accompanied by ancillary benefits. According to a representative of Frederick County, approximately 200 persons per day seek assistance from the various County offices at their present locations.⁶³ Those persons transacting business with the County constitute an additional potential source of economic activity for retailers in the downtown area. Further, the retention of County offices in Winchester's central retail core should assist efforts to attract new commercial enterprise

⁶¹Testimony of Smith, **Transcript**, p. 16. Of the total number of County personnel which will be located in the new governmental complex, 56 will be school board employees. (**Ibid.**)

⁶²Laurence A. Alexander, ed., **How to Sell to Downtown Workers, Successful Retailing to the Captive Market** (New York: Downtown Research & Development Center, 1989), p. 9. According to a survey of downtown workers' spending patterns, the most significant expenditures by such workers are for lunch (\$815 per year) and workday retail purchases (\$630 per year). (**Ibid.**)

⁶³Testimony of John R. Riley, Jr., County Administrator, County of Frederick, **Transcript**, p. 36.

to that area. In this regard, we note that a regional bank whose headquarters are in downtown Winchester is currently engaged in renovating the former County administrative facilities located on the City's pedestrian shopping mall.⁶⁴ Those expanded facilities will bring additional bank employees into the downtown area. Moreover, a Winchester official has expressed the view that the location of the new County governmental complex adjacent to the northern end of the pedestrian mall will contribute to the redevelopment of that portion of the City.⁶⁵

In sum, the County's commitment to retain and expand its governmental facilities in the City's downtown sector is of major significance to Winchester in terms of providing a stable foundation for both current and prospective retail establishments in the central business district. This component of the proposed agreement is clearly in the interest of the City of Winchester.

COUNTY OF FREDERICK

As noted previously, the proposed agreement calls for the City to waive its authority to initiate annexation actions with respect to all

⁶⁴Under the terms of an agreement between Frederick County and the F & M Bank, the County exchanged certain properties on the pedestrian mall which housed its administrative offices for two tracts of land owned by the bank adjacent to the joint judicial center. (Riley, letter to staff of Commission on Local Government, Oct. 5, 1995.) One of the parcels which the County received from the bank in that exchange is to be the site of its new office building. (Voluntary Settlement, Sec. 3.02.)

⁶⁵Testimony of Edwin C. Daley, City Manager, City of Winchester, **Transcript**, p. 53.

property within Frederick County until January 1, 2006.⁶⁶ This provision in the settlement agreement will extend by six years a moratorium on annexations by Winchester specified in an existing interlocal agreement between the City and County. The portion of the County most directly affected by this component of the proposed agreement is the territory adjacent to the City's current boundaries. Most of that territory is located within a sector of Frederick County which is identified in the County's current comprehensive plan as the "Urban Development Area."⁶⁷ While the Urban Development Area (UDA) encompasses only 8.7% of the County's total land area, it is significant to the County in terms of both existing and prospective development.⁶⁸ Thus, the provision in the proposed agreement which calls for the City to waive its authority to initiate an annexation action until 2006 is an element of fundamental importance to Frederick County. While a component of the proposed agreement would restore Winchester's annexation authority within Frederick County if the City at some time in the future reverted to town status or to a similar dependent status in the County, any annexation by a town, or by a similarly constituted dependent entity, would not reduce the County's population nor remove any property assessables from the County's tax

⁶⁶The proposed agreement also calls for the City not to support citizen-initiated annexations and to remain neutral during any proceedings instituted by voters or land owners to have their property annexed to Winchester. (Voluntary Settlement, Sec. 2.02.)

⁶⁷County of Frederick, **Comprehensive Policy Plan, 1995** (hereinafter cited as **County Comprehensive Plan**), pp. 45-46. The Urban Development Area defines that portion of the County in which water and sewer services will be provided and in which more intensive forms of development will occur. In delineating the boundaries of the Urban Development Area, the County took into consideration existing development patterns, sewerage facilities, and physical characteristics. (**Ibid.**)

⁶⁸**Ibid.**, p. 48. The UDA also embraces four interchanges on Interstate Highway 81.

rolls,. Hence, restoration of the authority of Winchester to annex subsequent to its reversion to town or to a similar dependent municipal status would not threaten the demographic or fiscal integrity of Frederick County.⁶⁹

Integrity of Urban Center of Community

While this provision calling for the retention and expansion of the County's offices in downtown Winchester is included in the proposed agreement as a concession to the City, benefits of this provision will also accrue to the County.⁷⁰ In this regard, the consolidation of County offices in downtown Winchester will facilitate citizen access to County services through the concentration of its offices near the geographic center of its constituency. Moreover, the County's decision to remain within the central retail core has prompted a City proposal to increase the membership of its Downtown Development Board to include a representative from the County Board of Supervisors.⁷¹ This proposal should provide Frederick County with a direct and official means of influencing decisions on an urban center whose social and economic

⁶⁹ In the event that Winchester exercises its option to revert to town or other form of dependent status in Frederick County, the proposed settlement would prevent Winchester from seeking a restoration of independent city status until the year 2008 if it has sought to annex territory as a town or other dependent political entity prior to January 1, 2006. (Voluntary Settlement, Sec. 2.05.)

⁷⁰The County's new governmental complex will be located adjacent to the Frederick-Winchester Judicial Center which is a facility jointly housing the courts, sheriff's department, Commonwealth's attorney, and clerk of the court for both localities. In addition, under the terms of the interlocal settlement, Winchester will provide at its expense 185 spaces in two downtown parking facilities for County employees. (Voluntary Settlement, Sec. 3.07.)

⁷¹Testimony of Daley, **Transcript**, pp. 51-52. The Downtown Development Board has responsibility for coordinating activities related to the City's central business district.

health is of relevance to the County's vitality. While the reality of this relationship may not be immediately apparent to all, the interdependence of the two jurisdictions is, in our view, an inescapable fact.

Urban Service Considerations

Since the proposed agreement will bar City annexations of any property within Frederick County until the year 2006, both the assets and the liabilities of the urbanizing territory adjacent to Winchester will remain the responsibility of Frederick County. That territory, identified in the County's comprehensive plan as the Urban Development Area (UDA), has experienced significant development in recent years and currently is the principal fiscal foundation supporting the public service structure in Frederick County. Located in the UDA are and most of the County's commercial enterprise and industrial operations and a number of residential concentrations. Moreover, the County's current comprehensive plan calls for further development to occur in the UDA where public water and sewer utility services are available.⁷² Thus, the evidence indicates that the Urban Development Area will experience future growth and will increasingly need urban services.

Responsibility for public water service in the UDA is shared by the City of Winchester and the Frederick County Sanitation Authority (FCSA). City water lines serve approximately 1,200 customers concentrated generally in those portions of the UDA immediately adjacent to the northern, eastern, and southern boundaries of

⁷²**County Comprehensive Plan**, p. 81.

Winchester.⁷³ Water serving the City's connections is furnished by the municipal water treatment plant which is capable of producing approximately 10 million gallons per day (MGD).⁷⁴ Since existing connections to the City's distribution system account for an average consumption of approximately 5.0 MGD, only one-half of the system's capacity is presently utilized.⁷⁵ The FCSA water distribution system currently serves approximately 6,300 customers in the UDA.⁷⁶ The FCSA operates a water treatment plant which has a rated capacity of 3.2 MGD to meet the overall needs of the UDA.⁷⁷ In addition, the FCSA has a contract permitting the purchase of 2.0 MGD of water from Winchester.⁷⁸ Since the FCSA's distribution system currently requires

⁷³Daley, communication with staff of Commission on Local Government, Dec. 19, 1995. Winchester has been serving portions of the UDA since the 1950s. (*Ibid.*)

⁷⁴**Joint Petition**, p. 36. The City's water treatment plant, which is located approximately 17 miles south of Winchester in Warren County, utilizes the North Fork of the Shenandoah River as its source of raw water. (**City Comprehensive Plan**, p. VII-29.) If needed, Winchester also has available an additional 1.0 MGD of potable water from Faye Spring north of the City. Water from the spring is treated before entering the distribution system. [Winchester-Frederick County Economic Development Commission, **Winchester-Frederick County, Facts From Figures, 1995** (hereinafter cited as **Facts From Figures**) p. 55.]

⁷⁵**Joint Petition**, p. 36. In addition to furnishing water to the FCSA, Winchester also sells water to the Towns of Stephens City and Middletown. (**City Comprehensive Plan**, p. VII-29.)

⁷⁶Riley, letter to staff of Commission on Local Government, Oct. 5, 1995.

⁷⁷**County Comprehensive Plan**, p. 38. The FCSA water treatment plant is capable of producing 4.0 MGD. That facility, which is located west of the Town of Stephens City, processes ground water from quarries to surface water treatment standards. (*Ibid.*)

⁷⁸**Joint Petition**, p. 35. The contract between the City and the FCSA for the purchase of treated water expires in 2000. With the operation of the FCSA treatment facility, however, the Authority's

approximately 2.0 MGD, approximately 37.5% of the FCSA's own treatment capacity remains available to meet future needs.⁷⁹ Thus, the County presently has in place service arrangements and infrastructure to meet the current and prospective water needs of the UDA.

As in the case of water, sewage service in the UDA is a shared responsibility, with both the City and the FCSA owning collection lines serving portions of that area. The City's sewage collection lines have been installed in areas immediately adjacent to its northern, eastern, and southern boundaries, with the municipal lines serving approximately 800 customers in the UDA.⁸⁰ Sewerage lines owned by the FCSA serve approximately 6,100 customers located in other portions of the UDA.⁸¹ In terms of sewage treatment, wastewater emanating from the City and the UDA is treated at several facilities owned by the Winchester-Frederick Service Authority (W-FSA). The W-FSA, which was created in 1974 by the City and the FCSA, owns three sewage treatment plants which have a collective capacity of 7.0 MGD.⁸² Since those facilities receive an aggregate average daily flow of 5.7 MGD, they retain approximately 20% of their aggregate capacity to

water purchases from City have declined in recent years. (Riley, letter to staff of Commission on Local Government, Oct. 5, 1995.)

⁷⁹**Facts From Figures**, p. 55.

⁸⁰Daley, communication with staff of Commission on Local Government, Dec. 19, 1995.

⁸¹Riley, letter to staff of Commission on Local Government, Oct. 5, 1995.

⁸²**Ibid.** Sewage collected from within the City and from the northern and eastern portions of the UDA is treated at the Opequon Water Reclamation Facility, which is operated by Winchester through a contractual arrangement with the W-FSA. Wastewater from the southern portion of the UDA is treated at either the Stephens Run or the Parkins Mill plant. Both facilities, which are operated by the W-FSA, serve an interconnected system of sewer lines.

meet future needs.⁸³ Based upon the number of customers currently served by public sewerage in the UDA and the unused capacity of the wastewater treatment plants serving that area, this Commission has no difficulty concluding that the prospective needs of the area can be addressed through the extension and adaptation of existing facilities.

With regard to refuse collection, Frederick County does not presently provide any door-to-door solid waste collection services. County residents and businesses, including those in the UDA, have the option of contracting directly with private entities for collection services, with the cost of such service being determined by the frequency of collection. The County does offer a bulk container service, with "green boxes" being located throughout its territory for solid waste disposal.⁸⁴ Residents and businesses can also dispose of their waste directly at the County landfill.⁸⁵ While Frederick County's approach to solid waste collection and disposal is typical of that provided by counties generally, the continued urbanization of the UDA may well necessitate increased County involvement with this public service.

Law enforcement services in the UDA and the County generally are provided through the County Sheriff's Department. The personnel

⁸³**Ibid.** The FCSA is currently expanding the treatment capacity of the Parkins Mill wastewater facility from 0.5 MGD to 2.0 MGD. That expansion is scheduled to be completed in early 1996. (**Joint Petition**, p. 35.)

⁸⁴**Joint Petition**, p. 40.

⁸⁵The Frederick County landfill, which is located five miles east of Winchester, is a regional facility also serving Winchester and Clarke County. (**Joint Petition**, p. 64.) The landfill is jointly owned by the City and Frederick County. The County estimates that this landfill will serve the needs of both jurisdictions for the next 25 to 30 years. (Testimony of Smith, **Transcript**, p. 12.)

complement of the Sheriff's Department consists of 43 full-time sworn law enforcement officers, 32 of whom are assigned regular patrol responsibilities.⁸⁶ Patrol service in the County is provided on a 24-hour basis by three shifts, with a minimum of five patrol deputies and a supervisor being on duty at all times.⁸⁷ Four deputies are assigned to the UDA during each shift.⁸⁸ While the present level of law enforcement services in the UDA appears adequate, the further development of that area will clearly increase the County's liability for such services.

With respect to fire protection services, the UDA is located within the first-run coverage sector of three volunteer fire companies.⁸⁹ Although staffed principally by volunteer firefighters, each company has two full-time personnel on duty during weekdays.⁹⁰ Additional fire services are also available in the UDA through a mutual

⁸⁶Riley, letter to staff of Commission on Local Government, Oct. 5, 1995.

⁸⁷Ibid.

⁸⁸Ibid.

⁸⁹Tom Owens, Emergency Services Director, County of Frederick, communication with staff of Commission on Local Government, Dec. 20, 1995. The northern portion of the UDA is served by the Clearbrook Volunteer Fire and Rescue Company, while fire suppression services east of the City are provided by the Greenwood Volunteer Fire and Rescue Company. The southern portion of the UDA is within the first-run coverage sector of the Stephens City Volunteer Fire and Rescue Company. The operations of those companies, as well as the seven other such units serving other portions of the County, are under the control of the County's Fire and Rescue Department, which was established by the Board of Supervisors in 1990. (Joint Petition, p. 46.)

⁹⁰Owens, communication with staff of Commission on Local Government, Dec. 20, 1995. The full-time firefighters are employees of Frederick County.

assistance agreement between the City and Frederick County. Under the terms of that agreement, City fire companies will respond to calls for service from within the UDA if County volunteer fire units are preoccupied elsewhere.⁹¹ The fire suppression capabilities of the County's volunteer units and the central water distribution systems in the UDA are such that properties within that area located within 1,000 feet of a fire hydrant are classified "6" by the Insurance Services Office (ISO) of Virginia in terms of their exposure to fire loss.⁹² Other properties in the UDA more distant from a fire hydrant have a higher ISO classification. Again, while the structure of fire protection services in the UDA is typical of those found generally in counties, the continued urbanization of that area can be expected to require increased County investment in this fundamental public service.

In sum, the proposed agreement maintains the UDA as a geographic component of Frederick County and continues the County's responsibility for the provision of services to that developing area. While the UDA can be expected to confront Frederick County with increasing public service costs, the evidence indicates that the County has the fiscal capability to address properly the needs of that area.

INTERESTS OF THE COMMONWEALTH

The paramount interest of the State in the resolution of this and all other interlocal issues subject to the Commission's review is, in our judgment, the preservation and promotion of the viability of the

⁹¹Owens, communication with staff of Commission on Local Government, Dec. 20, 1995.

⁹²Riley, letter to staff of Commission on Local Government, Oct. 5, 1995.

affected local governments. From our perspective, the proposed agreement between the City of Winchester and Frederick County is promotive of the viability of the two jurisdictions. Further, since the proposed agreement addresses a series of issues of fundamental concern to both jurisdictions, we trust that its adoption may provide an impetus for additional interlocal cooperation between the City of Winchester and Frederick County.⁹³ The myriad of social, economic, and environmental concerns confronting localities will render increasingly essential such cooperative measures. In sum, we find the proposed agreement in the best interest of this Commonwealth.

In conclusion, this Commission wishes to address another ramification of the proposed agreement of general interest to the Commonwealth. The provision in the proposed agreement which commits Frederick County to the concentration and retention of its governmental offices in downtown Winchester will have positive consequences transcending the municipal boundaries. While the economic benefits to the City of Winchester of this element of the agreement are obvious, there are other less tangible, but no less significant, consequences which can ensue from this effort to sustain and revitalize the community's urban center. Urban revitalization programs, such as that supported by Frederick County's agreement to consolidate and maintain its offices in downtown Winchester, constitute efforts to rejuvenate areas which have suffered decline due to changes in the pattern of demographic and commercial activity. Such programs often involve the redevelopment of an urban core which has in previous times served to give the general area its identity

⁹³In addition to the joint services noted in previous sections of this report, Winchester and Frederick County also have entered into cooperative agreements concerning the operation of a regional airport, a regional library system, a regional jail, emergency dispatching, and a public inebriate center.

and sense of cohesion. In a contemporary urban environment too often marked by sprawling, indistinct, and amorphous development, revitalization efforts can serve to reestablish central focal points for the larger community around them. These focal points may be essential antidotes to the nondescript development which now characterizes too much of the urban and suburban scene and whose lack of distinctiveness affords no basis for geographic orientation. Such an orientation, we contend, is an important element in the maintenance of a sense of community and citizen attachment.

Further, since revitalization programs are generally directed, as in this case, at the older and more central portions of communities, they often provide opportunities to protect and preserve areas with peculiar attributes and historical significance. All too frequently such areas are confronted either with the prospect of continuing decay or the threat of obliteration by the forces of development driven to convert property to its "highest economic utility." Revitalization programs which encompass efforts at restoration, not only permit the preservation of a community's distinctive attributes and architectural forms, they maintain for our society a relationship with previous generations.

Furthermore, revitalization programs afford communities an opportunity to enrich contemporary urban life through the creation of areas for public assemblage and interaction. While the modern era offers its technological advances and mechanical conveniences, contemporary life may well have a focus which is too private and individualized. Revitalization programs which create public areas that are capable of generating broad social interaction can provide essential stimuli for public life and corporate experiences. Virginia's communities can do more to reduce the sterility and impersonal

nature of the urban environment through the creation of aesthetically rich facilities for public interaction. Revitalization efforts, such as that being pursued by Winchester with support from Frederick County, are means by which communities can address that need.

In brief, while revitalization programs will, doubtless, continue to be advocated principally for economic reasons, such programs afford communities with opportunities to do more than increase their property assessables and sales tax receipts. They provide communities with opportunities to add structure and definition to the urban landscape, to preserve attributes of the past, and to enrich our public lives. In our view, such consequences of revitalization are ultimately as significant to communities as any immediate economic benefit. The interest of the Commonwealth is clearly served by these civic consequences of the proposed agreement.

FINDINGS AND RECOMMENDATIONS

In the preceding sections of this report, the Commission has reviewed the various provisions of an interlocal agreement negotiated by the City of Winchester and Frederick County. Based on that review, we find the proposed agreement "in the best interest of the Commonwealth," and we recommend the court's approval of that accord.

Respectfully submitted,

Wm. S. Hubbard

William S. Hubbard, Chairman

James J. Heston

James J. Heston, Vice Chairman

Harold S. Atkinson

Harold S. Atkinson

Layton Fairchild, Jr.

Layton R. Fairchild, Jr.

Frank Rafo

Frank Rafo



VOLUNTARY SETTLEMENT AGREEMENT
PURSUANT TO
VIRGINIA CODE § 15.1-1167.1

THIS VOLUNTARY SETTLEMENT AGREEMENT (Agreement), made and entered into the 15th day of December, 1994, and executed in quintuplicate originals (each executed copy constituting an original) by and between the CITY OF WINCHESTER, a city incorporated in the Commonwealth of Virginia (City) and the COUNTY OF FREDERICK, a county of the Commonwealth of Virginia (County).

WHEREAS, the City and the County have reached this Voluntary Settlement Agreement, pursuant to Title 15.1, Chapter 26.1:1 of the Virginia Code, providing (i) for the waiver by the City of certain annexation rights until January 1, 2006, (ii) for the waiver by the County of certain immunity rights until January 1, 2006, (iii) defining the County's and the City's rights, duties and responsibilities concerning the location, construction and financing of certain governmental buildings, and (iv) providing for the City to secure the dismissal with prejudice of a certain legal proceeding now pending in the Circuit Court of Frederick County styled Courthouse Associates Limited Partnership, a Virginia Limited Partnership v. Frederick County, Virginia, Chancery No. C94-175;

WHEREAS, the City and County, by joint resolutions dated December 11, 1979, and February 13, 1980, passed at a joint meeting of the City Council and the Board of Supervisors on February 20, 1980 agreed to: (i) a 20-year moratorium on annexation from that date, (ii) that Court and Related Service Facilities would be constructed on the McCormac-Kurtz Tracts, (iii) that the planning and design of the

Courts facility and parking complex would be simultaneous to insure that off-street parking would be available while the Courts facility is under construction, (iv) that the County and City share in the cost of the Courts facility on a 50-50 basis, (v) that the County and City share in the maintenance costs of the Courts facility on a 50-50 basis, (vi) that the City would pay off a portion of a Parking Authority contract necessary to provide use by County and City for Court and related facilities on the McCormac parcel and deed to the County, at no cost, a one-half undivided interest in the land necessary to construct the Courts complex at whichever site selected on the McCormac parcel, (vii) that the City would provide an option to the County for the necessary land to construct an administrative complex at no cost to the County, which would include any location mutually agreed on for both the McCormac and Kurtz Parcels, (viii) that the County agreed to deed to the City at no cost certain land known as the Citgo parcel required to build a parking structure, (ix) the County agreed to consider the use of the Citgo parcel on the basis of mutually agreed upon plans for the parking structure, (x) that the City agreed to lease the heretofore-referenced parcels to the Winchester Parking Authority, (xi) the City agreed to utilize the Kent Street parcel for the parking structure and pay off the existing Winchester Parking Authority contract on the lot as required, (xii) that the City through the Winchester Parking Authority would finance, construct, own and operate the parking structure on the heretofore-referenced above parcels, and (xiii) the City and County agreed that the space allocations for the Courts facility were subject to review by the appropriate officials when detailed planning was begun;

MARK K. FLYNN
CITY ATTORNEY
CITY OF WINCHESTER
VIRGINIA

WHEREAS, the Court and Related Service Facilities have been constructed on the McCormac-Kurtz tract and the appropriate parking facilities have been constructed and the parties have fulfilled the terms of the Joint Resolution of February 20, 1980;

WHEREAS, the City and the County have agreed for the occupancy and construction of the County Administration Complex on property adjacent to the Joint Judicial Center Plaza and property owned by the County commonly known as 9 Court Square; and an extension of the existing moratorium on annexation until January 1, 2006; and

WHEREAS, the City, County and F&M Bank Winchester have entered into an agreement which includes the exchange of certain properties located in the City of Winchester;

NOW, THEREFORE, in consideration of the mutual covenants and agreements herein contained, the parties agree with each other as follows:

SECTION 1.00 DEFINITIONS

The parties hereto agree that the following words, terms and abbreviations as used in this Voluntary Settlement Agreement shall have the following defined meanings, unless the context clearly provides otherwise:

1.01 "Agreement" shall mean this Voluntary Settlement Agreement reached pursuant to § 15.1-1167.1 of the Code.

1.02 "City" shall mean the City of Winchester, as cities are defined in Article VII, § 1(2), Va. Const. (1972).

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- 1.03 “Code” shall mean the Code of Virginia of 1950, as amended. Reference to Code provisions shall mean those particular Code provisions, or any similar provisions should the Code be amended after the execution of this Voluntary Settlement.
- 1.04 “Commission” shall mean the Commission on Local Government.
- 1.05 “County” shall mean the County of Frederick, as counties are defined in Article VII, § 1(1), Va. Const. (1972).
- 1.06 “County’s designee” shall mean the Frederick County Industrial Development Authority unless such words are clearly used in a different context.
- 1.07 “Court” shall mean the Special Three-Judge Court appointed by the Supreme Court of Virginia pursuant to Title 15.1 Chapter 26.2, § 5.1-1168 of the Code.
- 1.08 “Section” or “Subsection” refers to parts of this Voluntary Settlement unless the context indicates that the reference is to parts of the Code.
- 1.09 The “Kent Street Lot” shall mean the properties designated as 123, 125 and 127 North Kent Street, located on the western side of North Kent Street, north of and adjacent to 107 North Kent Street, and shown as Tax Map No. 173-01-P-9, 10 and 11.
- 1.10 The “Cameron Street Lot” shall mean the properties designated as 116 through 124 North Kent Street, on the eastern side of North Cameron Street, south of the City’s Public Safety Building, and shown as Tax Map No. 173-01-P-3A and 3B.

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1.11 "County Office Project" or "Office Project" shall mean the improved property designated as 107 North Kent Street and the new 68,000 square foot building to be built on one or more of the following properties within the City of Winchester including all necessary demolition, renovation and construction work:

A. The property known as 9 Court square more specifically designated as 2 through 6 North Loudoun Street (Penney's building);

12 through 14 North Loudoun Street; and 20 North Loudoun Street;

B. The property defined as the Kent Street Lot, in Section 1.09 above; and/or

C. The property defined as the Cameron Street Lot, in Section 1.10 above.

SECTION 2.00

ANNEXATION & IMMUNITY RIGHTS DEFINED.

2.01 The parties agree that the purpose of this section is to prevent the City from annexing County property as an independent political subdivision prior to January 1, 2006. Therefore, the City, for the period beginning February 20, 1980, and extending to January 1, 2006 agrees that it shall not exercise its rights now existing under Title 15.1, Chapter 25 (§ 15.1-1032, *et seq.*) of the Code to file an Annexation Notice with the Commission on Local Government to initiate an annexation proceeding. Such waiver shall be applicable to such rights pertaining to the County and not as they pertain to any other political subdivision of the Commonwealth.

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2.02 During such period, in the event annexation proceedings are instituted by property owners or qualified voters, pursuant to § 15.1-1034 of the Code, or any statute similar thereto, the City agrees that it will not support such proceedings but will remain neutral throughout the same or may resist the proceeding, in the discretion of the City. The City specifically agrees not to provide any substantial legal assistance, substantial engineering assistance, and/or financial aid to the property owners or qualified voters petitioning for annexation.

2.03 The County, for the period beginning February 20, 1980, and extending through January 1, 2006, waives in whole all statutory rights for its benefits under Title 15.1, Chapter 21.2 of the Code (§ 15.1-977, 19.1 *et seq.*) to initiate or institute any proceedings to have any or all the County declared immune from City-initiated annexation or creation of new cities as such rights pertain to the City, and not as they pertain to any other political subdivision of the Commonwealth joining the County or located with the County.

2.04 The County agrees that during such period it will not initiate or institute any proceedings to have any or all of the County declared immune from city-initiated annexation or creation of new cities, as to the City but not as to any other political subdivision of the Commonwealth.

2.05 The City and the County agree that the waiver of rights set out in subsections 2.01 and 2.02 are applicable to the City of Winchester so as long as it remains an independent City. If the City should become a political subdivision which is a part of the County, specifically (i) a Town, as defined in Article VII, § 1(3), Va. Const. (1972), (ii) an incorporated community within Frederick County, as defined

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in Article VII, § 1(3), Va. Const. (1972), or (iii) some other entity of government that is within Frederick County like a town is within Frederick County defined in Article VII, § 1(3), Va. Const. (1972), and is not an independent political subdivision in the nature of the City, then the waivers set out in sections 2.01 and 2.02 shall not be applicable to the new political subdivision, and such political subdivision shall enjoy all statutory rights of annexation as provided by general law to such political subdivision. In such case the waivers applicable to the County contained in sections 2.01 through 2.04 shall terminate upon the effective date of the creation of a new governmental entity.

However, should such governmental entity file a petition or notice of an annexation of any land of the County prior to January 1, 2006, any grant of annexation resulting therefrom will include an agreement by such governmental entity that it shall not petition for transition to the status of independent city at any time prior to January 1, 2008. To that end, such governmental entity shall take all steps to insure that an effective provision is included in the annexation documents to carry out the terms of this condition.

SECTION 3.00 COUNTY ADMINISTRATION COMPLEX.

The City and County agree that the following terms and conditions are essential to the Voluntary Settlement Agreement and shall be binding upon the future governing bodies of each for the life of this Voluntary Settlement Agreement except as provided herein and any change of any term or condition must be specifically approved by the City and County in the manner and with the same formality as approval of this voluntary settlement.

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3.01 The City and County agree that until January 1, 2006 the County will maintain its administrative offices at 107 North Kent Street and one or more of the following properties: the properties collectively known as 9 Court Square, the Cameron Street Lot, and/or the Kent Street Lot. However, nothing herein shall prohibit the County from locating satellite administrative offices outside the City or wherever it deems necessary to best serve the needs of its citizens.

3.02 The County will cause to be developed a County Office Project and, to that end (i) will cause to be acquired the building located at 107 North Kent Street owned by Courthouse Associates Limited Partnership (ii) will cause to be demolished the former J.C. Penney site and, consistent with the terms of the agreement between the City, the County and F&M Bank - Winchester, certain portions of the buildings located on the property known as 9 Court Square (iii) will cause to be constructed a new 68,000 square foot building on the property known as 9 Court Square, or on either or both of the properties defined as the Cameron Street Lot and the Kent Street Lot at the choice of the County, and (iv) will cause to be taken all steps necessary to complete the new building not later than January 1, 1997.

3.03 The City will enter into a binding contract to purchase the property designated as 107 North Kent Street for the sum of \$2,500,000 with a closing date not later than September 30, 1994. The parties agree that the contract will be assignable to the County's designee and will include an agreement by the owners of the property to the dismissal with prejudice of the suit now pending in the Circuit Court of the City of Winchester styled Courthouse Associates Limited Partnership.

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A Virginia Partnership v. Frederick County, Virginia, Chancery No. C94-175 on or before September 30, 1994, as well as the release of the County from any and all liability relating to the subject matter of said cause. The City agrees to assign its rights under the contract to the County's designee. The County agrees to cause its designee to accept the assignment and to carry out all obligations of the City set out in the contract and to effect the closing on or before September 30, 1994.

3.04 The County's designee, in the acquisition of the County Office Project will use the law firm of McGuire, Woods, Battle & Boothe as bond counsel. The County shall cause the total costs of the purchase of 107 North Kent Street, the acquisition of the Cameron Street Lot and the Kent Street Lot, and the construction of a building on the Cameron Street Lot, the Kent Street Lot or 9 Court Square to be financed with bonds issued by the County IDA.

3.05 The City warrants to the County that it will facilitate the approval process for the demolition and removal of the County-owned building at 9 Court Square and the former J.C. Penney site.

The City and County agree to comply with the letter dated August 16, 1994 to Mr. John Trenary, Building Official for the County from Mark Cline, Winchester Building Official for compliance with the Uniform Statewide Building Code for the construction of the facility. The letter is attached as Exhibit A.

The City agrees to take all actions necessary to facilitate and permit the demolition, renovation and construction of the Office Project without the necessity of obtaining approval under the City's Historic District Regulations for the construction of the facility, including demolition of the existing structures on 9 Court

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Square. The County agrees that it will cause the construction of the facility to comply with City Zoning Regulations. The City agrees that it shall facilitate the zoning process including all approvals, in the manner allowed by law.

The City will propose and pursue the relocation of the Historic District line running through the Cameron Street Lot and the Kent Street Lot from its present location to the property line on Cameron Street.

3.06 The County warrants to the City that it will request special legislation from the General Assembly authorizing the County or its designee, if required, to utilize the design-build or construction management procedure for the demolition of existing buildings and construction of the new building portion of the County Office Project and will request the appropriate amendments to § 11-41.2:1 of the Virginia Code at the Special Session of the General Assembly scheduled to commence the week of September 19, 1994, to permit the County to use the design-build procedure. Granting of the legislation shall not be a condition of the obligations of the County under this agreement.

The County shall cause to be prepared a Request for Proposals for advertisement for interested builders/developers to construct the County Office Project. The County shall cause to be selected from such proposals received a builder/developer to perform the work required by the plans and specifications for the Project. The construction of the new 68,000 square foot building will be done in compliance with all ordinances, zoning laws or other statutory law applicable to such construction consistent with the provisions of § 3.05.

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3.07 The City shall provide a total of 185 parking spaces for use by the County for its employees at no charge for so long as the County shall occupy the Office Project. 125 spaces will be on the roofs of the Court Square and Braddock Street Autoparks. 60 will be provided on the other floors of same. The Winchester Parking Authority will allocate spaces on the other floors after the roof spaces are filled.

However, the employees of the County currently parking in covered spaces in the Autopark will be allowed to continue that parking as a part of the 60 covered spaces, without the necessity of filling the 125 spaces on the roofs first. Otherwise, employees will be assigned to roof spaces until the 125 spaces on the roofs are occupied. Thereafter, Winchester Parking Authority shall assign and reassign employees to covered and roof parking spaces according to the County's wishes. The County agrees that the 185 spaces are for its employees, officers, agents and citizens, and are not to be sub-let or otherwise used for income-producing purposes by the County.

3.08 It is understood that the County will enter into a twenty (20) year lease with its designee at an annual rental amount sufficient to pay the debt service on the bonds for the project costs and any taxes and insurance on the Office Project. The City, County and the County's designee specifically agree that the rental payments in the lease between the County and its designee shall be subject to annual appropriation by the Board of Supervisors. The parties further agree that at the end of twenty years, provided all rental or lease payments have been made, the County's

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designee will transfer title to the County Office Project by General Warranty deed to Frederick County in fee simple, free of all liens and encumbrances.

SECTION 4.00 COMMISSION APPROVAL.

4.01 The City and County agree to initiate the steps necessary and required by Title 15.1, Chapter 26.1:1 of the Code (in particular § 15.1-1167.1, paragraphs 3, 4, 5 and 6 of the Code) and Title 15.1, Chapter 19.1 of the Code (§ 15.1-945.1 *et seq.*), to obtain a review of this Voluntary Settlement Agreement by the Commission.

SECTION 5.00 COURT APPROVAL.

5.01 The City and County agree to initiate the steps necessary and required by Title 15.1, Chapter 26.1:1 of the Code (in particular § 15.1-1167.1, paragraphs 3, 4, 5 and 6 of the Code) to obtain affirmation of this Voluntary Settlement Agreement by the Court.

SECTION 6.00 REQUIREMENTS OF APPROVAL.

6.01 The City and County agree that if this Voluntary Settlement Agreement is not affirmed without modification, the Voluntary Settlement Agreement shall immediately terminate. However, the parties may waive termination by mutually agreeing to any recommended modifications.

SECTION 7.00 MISCELLANEOUS PROVISIONS.

7.01 The County and City agree that the heretofore mentioned waiver of rights under Title 15.1, Chapter 25 (§ 15.1-1032 *et seq.*) and Title 15.1, Chapter 21.2 (§15.1-977,19:1 *et seq.*) of the Code shall be absolute until January 1, 2006,

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unless modified or changed by mutual agreement of the City and County except as provided in § 2.00, above.

7.02 This Voluntary Settlement Agreement shall be binding upon and inure to the benefit of the City of Winchester and the County of Frederick, and each of the future governing bodies of the City and County, and upon any successor of either the City or the County except as provided in § 2.00, above.

7.03 The City and County agree that this Voluntary Settlement Agreement is expressly subject to the release of the County by Courthouse Associates Limited Partnership of any and all liabilities or claims arising out of or relating to the suit now pending in the Circuit Court of the City of Winchester styled Courthouse Associates Limited Partnership, A Virginia Partnership v. Frederick County, Virginia, Chancery No. C94-175 or its subject matter and the dismissal of such proceeding with prejudice on or before September 30, 1994. The parties agree to take all steps prescribed herein to effectuate the dismissal. The County shall provide the City a release form not later than September 16, 1994 to be used for the purpose of this section.

7.04 This Voluntary Settlement Agreement may be amended, modified or supplemented, in whole or in part, by mutual consent of the City and County, by a written document of equal formality and dignity, duly executed by the authorized representatives of the City and County.

7.05 This Voluntary Settlement Agreement shall be enforceable only by the Court affirming and giving full force and effect to this Voluntary Settlement Agreement or by any successor Court appointed pursuant to Title 15.1, Chapter

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26.2, § 15.1-1168 of the Code, pursuant to an action, at law or in equity, initiated by either or both parties hereto to secure the performance of the covenants, conditions or terms herein contained or any order affirming and giving full force and effect to this Voluntary Settlement Agreement.

WITNESS the following signatures and seals:

CITY OF WINCHESTER

By: Edwin C. Daley (SEAL)
Edwin C. Daley, City Manager

ATTEST:

Chris E. K...

COUNTY OF FREDERICK

By: John R. Riley, Jr. (SEAL)
John R. Riley, Jr., County Administrator

ATTEST:

Robert L. ...

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CITY OF WINCHESTER
VIRGINIA

APPENDIX B**STATISTICAL PROFILE OF THE CITY OF WINCHESTER
AND THE COUNTY OF FREDERICK**

	<u>City of Winchester</u>	<u>County of Frederick</u>
Population (1993)	22,900	49,700
Land Area (Square Miles)	9.30	415.00
Total Assessed Values (FY1994)	\$1,509,137,377	\$3,201,731,895
Real Estate Values	\$1,270,118,381	\$2,450,174,758
Mobile Home Values	\$258,217	\$18,972,992
Public Service Corporation Values	\$43,752,273	\$153,759,676
Personal Property Values	\$115,359,337	\$218,079,652
Machinery and Tools Values	\$79,649,169	\$360,744,817
Existing Land Use (Acres)		
Residential	1262	N/A
Commercial	899	N/A
Industrial	168	N/A
Public and Semi-Public	944	N/A
Transportation and Utilities	553	N/A
Agricultural, Wooded or Vacant	1469	N/A

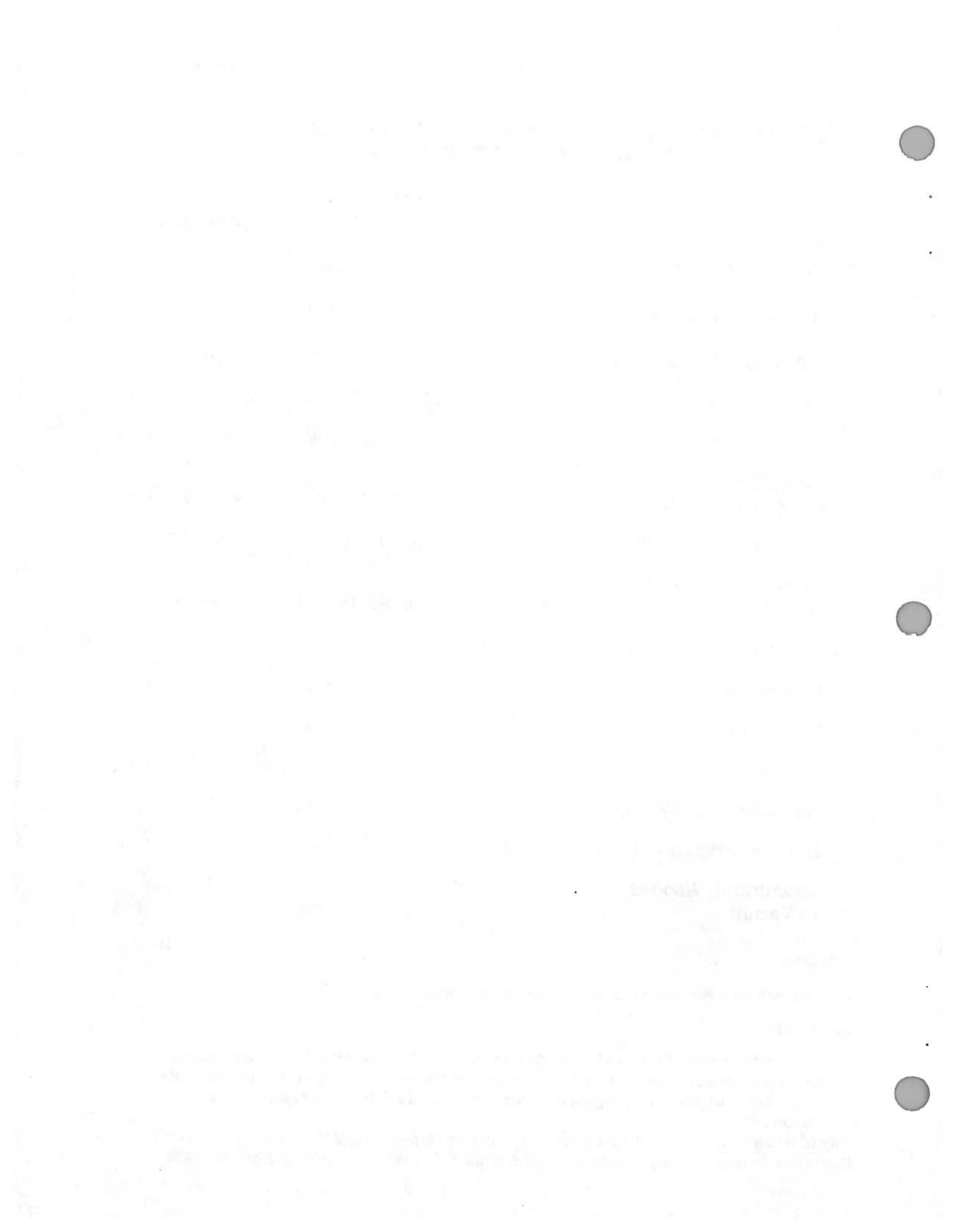
NOTES:

Property values reflect assessment at 100% of fair market value.

SOURCES:

City of Winchester and County of Frederick, Petition for Affirmation of Voluntary Settlement Agreement Dated September 14, 1994, Amended December 15, 1994, Defining Certain Annexation and Immunity Rights and Providing Certain Other Intergovernmental Relationships.

City of Winchester, Comprehensive Annual Financial Report, Fiscal Year Ended June 30, 1994.
County of Frederick, Comprehensive Annual Financial Report, Fiscal Year June 30, 1994.

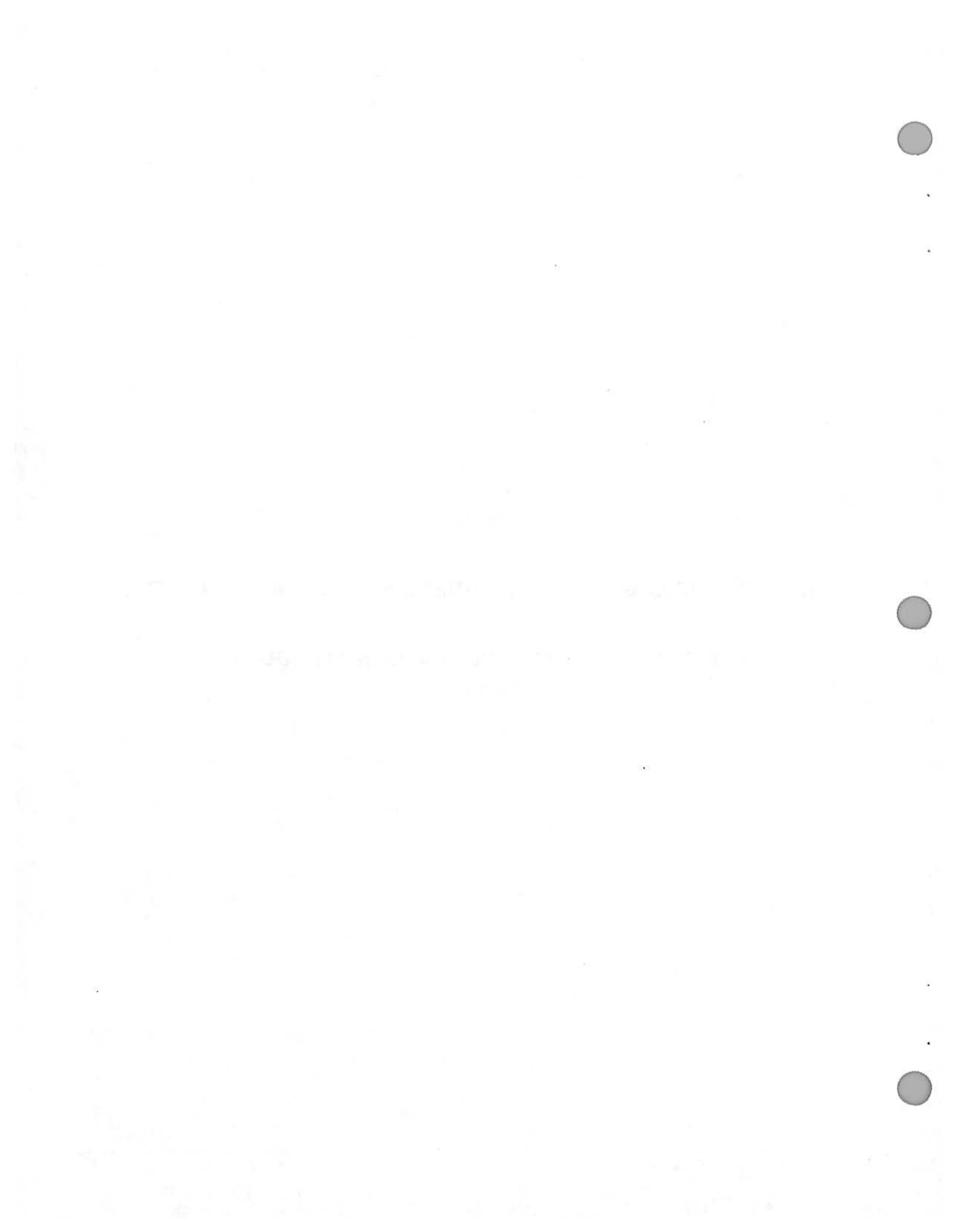


APPENDIX C

DEMOGRAPHIC, SOCIAL, ECONOMIC, AND FISCAL PROFILE

CITY OF WINCHESTER AND FREDERICK COUNTY

1980-90



Change in the Commonwealth: The City/County Experience in Virginia During the 1980s

Winchester City

Status and Ranking on Selected

Demographic, Social, Economic, and Fiscal Variables

(1 = low; 136 = high)

	<u>STATUS</u>	<u>RANK</u>		<u>STATUS</u>	<u>RANK</u>
<u>Characteristics of Population</u>			<u>Characteristics of Housing (cont'd)</u>		
Population ('90):	21,947	72	Median Value Owner-Occupied Housing Units ('90):	\$89,100	108
% Change ('80-90):	8.6%	81	% Change ('80-90):	103.4%	111
Percent Population under 18 Years ('90):	21.6%	28	Median Contract Rent ('90):	\$349	102
% Change ('80-90):	-6.5%	126	% Change ('80-90):	119.5%	87
Percent Population 65 Years and Over ('90):	15.2%	89	Percent Occupied Housing Units Substandard-Overcrowded ('90):	1.9%	45
% Change ('80-90):	0.9%	12	% Change ('80-90):	-17.0%	116
Median Age ('90):	33.8	43	Percent Occupied Housing Units Substandard-Incomplete Plumbing ('90):	0.9%	43
% Change ('80-90):	1.2%	5	% Change ('80-90):	-57.6%	90
<u>Characteristics of Households</u>			<u>Crime & Vital Statistics</u>		
Percent Family Households ('90):	60.5%	12	Crime Rate Per 100,000 in General Population ('90):	8,639	132
% Change ('80-90):	-8.1%	17	% Change ('80-90):	39.3%	122
Percent Non-Family Households ('90):	39.5%	125	Teenage Pregnancies Per 1,000 Females Age 10 to 19 ('90):	63.5	117
% Change ('80-90):	15.6%	37	% Change ('80-90):	86.9%	132
Percent of Families with Children under 18 years Headed By Female ('90):	22.9%	106	Live Births Per 1,000 in General Population ('90):	20.2	127
% Change ('80-90):	9.2%	45	% Change ('80-90):	47.3%	134
<u>Characteristics of Housing</u>			Infant Deaths Per 1,000 Live Births ('90):	4.5	37
Percent Occupied Housing Units Owner Occupied ('90):	45.4%	8	% Change ('80-90):	-68.6%	33
% Change ('80-90):	-12.1%	6			
Vacant Housing Units as a Percent of Total Units ('90):	7.4%	51			
% Change ('80-90):	50.9%	105			

Change in the Commonwealth: The City/County Experience in Virginia During the 1980s

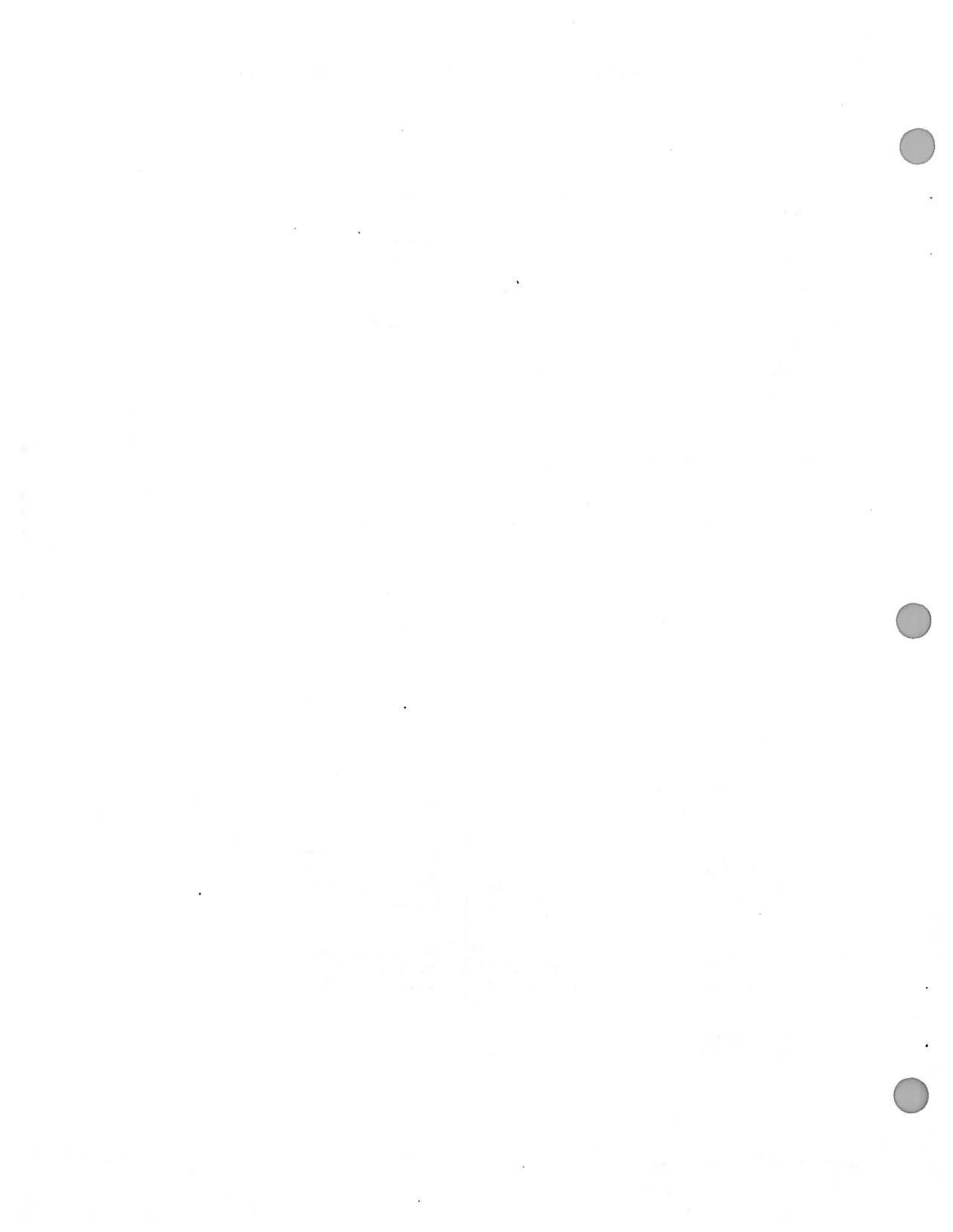
Winchester City

	<u>STATUS</u>	<u>RANK</u>		<u>STATUS</u>	<u>RANK</u>
<u>Income and Poverty</u>			<u>Employment Profile (cont'd)</u>		
Per Capita Income ('89):	\$14,214	105	Percent in Trade ('90):	33.5%	130
% Change ('79-89):	93.2%	50	% Change ('80-90):	34.5%	110
Percent Families below Poverty Level ('89):	6.9%	44	Percent in Finance, Insurance, and Real Estate ('90):	3.2%	79
% Change ('79-89):	-37.1%	26	% Change ('80-90):	-41.5%	10
<u>Education</u>			Percent in Services ('90):	25.1%	110
Average Annual Salary All Classroom Teaching Positions ('89-90):	\$29,845	102	% Change ('80-90):	17.6%	39
% Change ('80-81 to '89-90):	97.6%	55	Percent in Government ('90):	6.9%	7
Pupil-Teacher Ratio ('89-90):	12.2	10	% Change ('80-90):	-13.6%	54
% Change ('80-81 to '89-90):	-8.6%	87	<u>Composition of Total Local Revenue</u>		
Percent Population with Minimum Education ('90):	68.9%	87	Local-Source Revenue Contribution Per Capita (FY90):	\$988	119
% Change ('80-90):	25.0%	51	% Change (FY81-90):	83.5%	18
<u>Employment Profile</u>			Local-Source Revenue Contribution as Percent of Total Local Revenue (FY90):	66.8%	117
Average Annual Total Covered Positions ('90):	20,720	112	% Change (FY81-90):	2.6%	42
% Change ('80-90):	34.8%	98	State Revenue Contribution Per Capita (FY90):	\$424	28
Percent in Agriculture, Forestry, and Fishing ('90):	0.6%	59	% Change (FY81-90):	113.3%	75
% Change ('80-90):	92.9%	82	State Revenue Contribution as Percent of Total Local Revenue (FY90):	28.7%	19
Percent in Mining ('90):	0.0%	26	% Change (FY81-90):	19.3%	111
% Change ('80-90):	###	###	Federal Revenue Contribution Per Capita (FY90):	\$67	65
Percent in Construction ('90):	3.9%	33	% Change (FY81-90):	-25.4%	21
% Change ('80-90):	7.8%	55	Federal Revenue Contribution as Percent of Total Local Revenue (FY90):	4.6%	33
Percent in Manufacturing ('90):	24.2%	83	% Change (FY81-90):	-58.3%	37
% Change ('80-90):	-26.7%	44			
Percent in Transportation, Communication, and Public Utilities ('90):	2.6%	52			
% Change ('80-90):	-23.7%	38			

Change in the Commonwealth: The City/County Experience in Virginia During the 1980s

Winchester City

	<u>STATUS</u>	<u>RANK</u>		<u>STATUS</u>	<u>RANK</u>
<u>Expenditures</u>			<u>Expenditures (cont'd)</u>		
General Government Administration Expenditure Per Capita (FY90):	\$64	89	Health & Welfare Expenditure Per Capita (FY90):	\$93	80
% Change (FY81-90):	138.1%	102	% Change (FY81-90):	131.4%	65
General Government Administration Expenditure as Percent of Total (FY90):	4.4%	58	Health & Welfare Expenditure as Percent of Total (FY90):	6.4%	40
% Change (FY81-90):	16.5%	93	% Change (FY81-90):	13.2%	55
Community Development Expenditure Per Capita (FY90):	\$16	80	Parks, Recreation, and Cultural Expenditure Per Capita (FY90):	\$59	116
% Change (FY81-90):	-40.8%	8	% Change (FY81-90):	36.3%	12
Community Development Expenditure as Percent of Total (FY90):	1.1%	55	Parks, Recreation, and Cultural Expenditure as Percent of Total (FY90):	4.1%	110
% Change (FY81-90):	-71.0%	7	% Change (FY81-90):	-33.3%	10
Public Works Expenditure Per Capita (FY90):	\$131	99	<u>Debt & Taxes</u>		
% Change (FY81-90):	94.2%	69	Net Debt Per Capita (FY90):	\$1,315	126
Public Works Expenditure as Percent of Total (FY90):	9.1%	99	% Change (FY81-90):	101.1%	76
% Change (FY81-90):	-5.0%	71	Average Effective True Real Estate Tax Rate ('90):	\$0.53	50
Public Safety Expenditure Per Capita (FY90):	\$228	116	% Change ('80-90):	-36.9%	3
% Change (FY81-90):	133.8%	78	General Property Taxes Per Capita (FY90):	\$467	102
Public Safety Expenditure as Percent of Total (FY90):	15.7%	117	% Change (FY81-90):	68.0%	12
% Change (FY81-90):	14.4%	66	True Real Estate & Public Service Corporation Assessed Value Per Capita ('89):	\$49,748	101
Education Expenditure Per Capita (FY90):	\$831	113	% Change ('80-89):	113.1%	116
% Change (FY81-90):	111.4%	109	Total Taxable Retail Sales Per Capita ('90):	\$17,872	133
Education Expenditure as Percent of Total (FY90):	57.4%	38	% Change ('80-90):	125.7%	123
% Change (FY81-90):	3.5%	114			



Change in the Commonwealth: The City/County Experience in Virginia During the 1980s

Frederick County

Status and Ranking on Selected

Demographic, Social, Economic, and Fiscal Variables

(1 = low; 136 = high)

	<u>STATUS</u>	<u>RANK</u>		<u>STATUS</u>	<u>RANK</u>
<u>Characteristics of Population</u>			<u>Characteristics of Housing (cont'd)</u>		
Population ('90):	45,723	104	Median Value Owner-Occupied Housing Units ('90):	\$90,100	113
% Change ('80-90):	33.9%	123	% Change ('80-90):	99.3%	108
Percent Population under 18 Years ('90):	26.7%	113	Median Contract Rent ('90):	\$351	103
% Change ('80-90):	-13.9%	68	% Change ('80-90):	130.9%	98
Percent Population 65 Years and Over ('90):	9.4%	22	Percent Occupied Housing Units Substandard-Overcrowded ('90):	2.0%	55
% Change ('80-90):	14.9%	59	% Change ('80-90):	-37.9%	81
Median Age ('90):	33.0	30	Percent Occupied Housing Units Substandard-Incomplete Plumbing ('90):	3.9%	88
% Change ('80-90):	10.0%	56	% Change ('80-90):	-54.0%	106
<u>Characteristics of Households</u>			<u>Crime & Vital Statistics</u>		
Percent Family Households ('90):	79.1%	117	Crime Rate Per 100,000 in General Population ('90):	2,331	73
% Change ('80-90):	-4.8%	92	% Change ('80-90):	-31.6%	24
Percent Non-Family Households ('90):	20.9%	20	Teenage Pregnancies Per 1,000 Females Age 10 to 19 ('90):	33.0	19
% Change ('80-90):	24.0%	90	% Change ('80-90):	-15.2%	37
Percent of Families with Children under 18 years Headed By Female ('90):	9.4%	17	Live Births Per 1,000 in General Population ('90):	14.8	82
% Change ('80-90):	-2.7%	21	% Change ('80-90):	-5.4%	43
<u>Characteristics of Housing</u>			Infant Deaths Per 1,000 Live Births ('90):		
Percent Occupied Housing Units Owner Occupied ('90):	79.1%	92	% Change ('80-90):	5.9	43
% Change ('80-90):	-1.2%	59	% Change ('80-90):	55.9%	114
Vacant Housing Units as a Percent of Total Units ('90):	7.8%	63			
% Change ('80-90):	23.9%	82			

Change in the Commonwealth: The City/County Experience in Virginia During the 1980s

Frederick County

	<u>STATUS</u>	<u>RANK</u>		<u>STATUS</u>	<u>RANK</u>
<u>Income and Poverty</u>			<u>Employment Profile (cont'd)</u>		
Per Capita Income ('89):	\$13,671	96	Percent in Trade ('90):	21.4%	72
% Change ('79-89):	110.2%	97	% Change ('80-90):	22.6%	85
Percent Families below Poverty Level ('89):	4.7%	25	Percent in Finance, Insurance, and Real Estate ('90):	2.8%	65
% Change ('79-89):	-40.2%	24	% Change ('80-90):	89.6%	125
<u>Education</u>			<u>Composition of Total Local Revenue</u>		
Average Annual Salary All Classroom Teaching Positions ('89-90):	\$27,452	64	Percent in Services ('90):	10.9%	26
% Change ('80-81 to '89-90):	93.5%	34	% Change ('80-90):	52.1%	95
Pupil-Teacher Ratio ('89-90):	15.5	122	Percent in Government ('90):	14.0%	33
% Change ('80-81 to '89-90):	-3.8%	113	% Change ('80-90):	-5.4%	81
Percent Population with Minimum Education ('90):	70.0%	93	Local-Source Revenue Contribution Per Capita (FY90):	\$641	79
% Change ('80-90):	31.1%	71	% Change (FY81-90):	140.1%	102
<u>Employment Profile</u>			Local-Source Revenue Contribution as Percent of Total Local Revenue (FY90):	55.7%	92
Average Annual Total Covered Positions ('90):	13,326	90	% Change (FY81-90):	13.3%	90
% Change ('80-90):	55.8%	114	State Revenue Contribution Per Capita (FY90):	\$472	49
Percent in Agriculture, Forestry, and Fishing ('90):	2.4%	116	% Change (FY81-90):	99.7%	49
% Change ('80-90):	-43.8%	13	State Revenue Contribution as Percent of Total Local Revenue (FY90):	41.0%	57
Percent in Mining ('90):	1.2%	122	% Change (FY81-90):	-5.7%	27
% Change ('80-90):	-31.7%	36	Federal Revenue Contribution Per Capita (FY90):	\$37	8
Percent in Construction ('90):	10.8%	115	% Change (FY81-90):	-5.8%	61
% Change ('80-90):	8.1%	57	Federal Revenue Contribution as Percent of Total Local Revenue (FY90):	3.3%	15
Percent in Manufacturing ('90):	30.4%	97	% Change (FY81-90):	-55.5%	50
% Change ('80-90):	-13.8%	72			
Percent in Transportation, Communication, and Public Utilities ('90):	6.1%	121			
% Change ('80-90):	-21.5%	42			

Change in the Commonwealth: The City/County Experience in Virginia During the 1980s

Frederick County

	<u>STATUS</u>	<u>RANK</u>		<u>STATUS</u>	<u>RANK</u>
<u>Expenditures</u>			<u>Expenditures (cont'd)</u>		
General Government Administration Expenditure Per Capita (FY90):	\$46	54	Health & Welfare Expenditure Per Capita (FY90):	\$48	9
% Change (FY81-90):	124.6%	85	% Change (FY81-90):	124.3%	55
General Government Administration Expenditure as Percent of Total (FY90):	4.4%	59	Health & Welfare Expenditure as Percent of Total (FY90):	4.6%	11
% Change (FY81-90):	9.2%	81	% Change (FY81-90):	9.0%	51
Community Development Expenditure Per Capita (FY90):	\$23	98	Parks, Recreation, and Cultural Expenditure Per Capita (FY90):	\$35	95
% Change (FY81-90):	431.5%	119	% Change (FY81-90):	95.8%	48
Community Development Expenditure as Percent of Total (FY90):	2.2%	107	Parks, Recreation, and Cultural Expenditure as Percent of Total (FY90):	3.4%	103
% Change (FY81-90):	158.4%	118	% Change (FY81-90):	-4.8%	45
Public Works Expenditure Per Capita (FY90):	\$44	68	<u>Debt & Taxes</u>		
% Change (FY81-90):	107.8%	77	Net Debt Per Capita (FY90):	\$430	70
Public Works Expenditure as Percent of Total (FY90):	4.2%	68	% Change (FY81-90):	40.5%	51
% Change (FY81-90):	1.0%	78	Average Effective True Real Estate Tax Rate ('90):	\$0.50	45
Public Safety Expenditure Per Capita (FY90):	\$103	79	% Change ('80-90):	8.7%	55
% Change (FY81-90):	222.4%	122	General Property Taxes Per Capita (FY90):	\$393	77
Public Safety Expenditure as Percent of Total (FY90):	9.8%	81	% Change (FY81-90):	128.5%	87
% Change (FY81-90):	56.7%	127	True Real Estate & Public Service Corporation Assessed Value Per Capita ('89):	\$49,377	100
Education Expenditure Per Capita (FY90):	\$714	68	% Change ('80-89):	94.2%	106
% Change (FY81-90):	86.6%	48	Total Taxable Retail Sales Per Capita ('90):	\$5,385	81
Education Expenditure as Percent of Total (FY90):	68.2%	67	% Change ('80-90):	122.2%	120
% Change (FY81-90):	-9.3%	23			



Locality Data Sheet

NOTES:

- (1) These notes are applicable to the entire set of Locality Data Sheets (136), except where otherwise indicated.
- (2) Rankings are in relation to the Commonwealth's 136 cities and counties.
- (3) The "% Change" statistic has been calculated, in each instance, on the basis of the decennial change in the variable under consideration. Thus, if the variable is reported as a percentage measure (i. e., Percent Population under 18 Years), then the statistic is a percent change in that percentage measure.
- (4) When "###" is displayed as the value of the variable there was no reported value.
- (5) When "###" is displayed as the percent change over time for the variable no data were reported or the number could not be calculated due to division by zero.

Housing

- (1) "Substandard housing-overcrowded" is defined as housing occupied by 1.01 or more persons per room.
- (2) "Substandard housing-incomplete plumbing" is defined as housing lacking complete plumbing for exclusive use. "Complete plumbing" is hot and cold piped water, a flush toilet, and a bathtub or shower inside the housing unit. "Exclusive use" means the occupants of the unit have exclusive use of the facilities.

Poverty

The federal government determines the poverty status of families by comparing family income in the year preceding the decennial census to an established matrix of family incomes based on family size and the presence and number of children under 18 years.

Education

- (1) For "Average Annual Salary" and "Total Pupil-Teacher Ratio" the data are for the 1980-81 and 1989-90 school years. The variations in the data for the following systems should be noted:

Clifton Forge City and Alleghany County school systems completed a merger in 1984 to form the Alleghany Highlands system.

Bedford County data include that for the City of Bedford.

Fairfax County data include that for the City of Fairfax.

Greensville County data include that for the City of Emporia.

Halifax County data for the secondary system include that for the City of South Boston.

Williamsburg City data include that for James City County.

Roanoke County data for 1980-81 include that for the City of Salem.

Grayson County data for 1989-90 include that for the Town of Fries which discontinued its separate system in 1987-88.

Northampton County data for 1989-90 include that for the Town of Cape Charles which discontinued its separate system in 1988-89.

Rockbridge County data for 1989-90 include that for the City of Lexington's secondary pupils.

(2) The "Percent of Population with Minimum Education" data are for 1980 and 1990. These data are by place of residence and are based on that portion of the population 25 years of age and older. A "minimum education level" is considered, for the purpose of this report, to be a high school education or its equivalent.

Employment

The term "Covered Positions" includes those positions which are covered by the Virginia unemployment compensation laws.

SOURCES:

Population, Age, Minimum Education Level, Households, Housing, Income, and Poverty:

U. S. Bureau of the Census, 1980 Census of Housing. General Characteristics. Virginia (HC80-1-A48), August 1982.

U. S. Bureau of the Census, 1980 Census of Population. General Population Characteristics. Virginia (PC80-1-B48), August 1982.

U. S. Bureau of the Census, 1980 Census of Population and Housing. Summary Characteristics for Government Units and Standard Metropolitan Statistical Areas. Virginia (PHC80-3-48), October 1982.

U. S. Bureau of the Census, 1980 Census of Population. General Social and Economic Characteristics. Virginia (PC80-1-C48), July 1983.

U. S. Bureau of the Census, 1990 Census of Population, unpublished data from Summary Tape File 1A, Virginia.

U. S. Bureau of the Census, 1990 Census of Population and Housing, unpublished data from Summary Tape File 3A, Virginia.

Crime:

Commonwealth of Virginia, Department of State Police, Crime in Virginia. 1980; and 1990.

Teenage Pregnancies, Live Births, and Infant Mortality:

Commonwealth of Virginia, Department of Health, Virginia Vital Statistics 1980 Annual Report.

Commonwealth of Virginia, Department of Health, unpublished data from Virginia Vital Statistics 1990 Annual Report.

Education (Average Annual Salary and Total Pupil-Teacher Ratio):

Commonwealth of Virginia, Department of Education, Facing Up-16: Statistical Data on Virginia's Public Schools, 1980-81 School Year, March 1982.

Commonwealth of Virginia, Department of Education, A New Vision for Education: Superintendent's Annual Report for Virginia, 1989-90.

Employment:

Commonwealth of Virginia, Virginia Employment Commission, ES-202 Covered Employment and Wages File, Annual Average Employment (Unpublished data for 1980 and 1990), April 1992.

Revenue, Expenditures, and Net Debt:

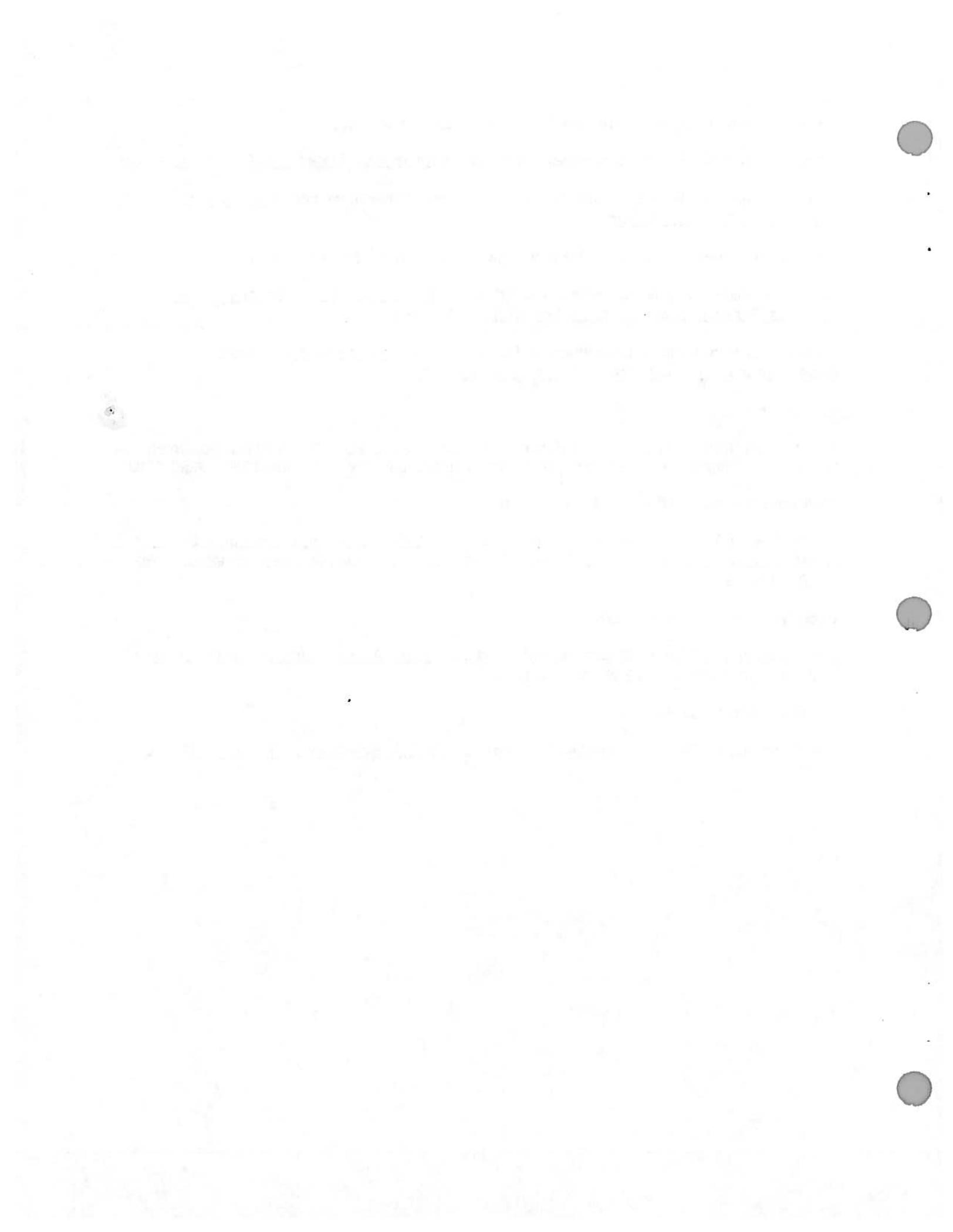
Commonwealth of Virginia, Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 1981, July 1982; and Year Ended June 30, 1990, May 1991.

Locally Taxed Assessables:

Commonwealth of Virginia, Department of Taxation, Virginia Assessment/Sales Ratio Study 1980, March 1982; and 1989, March 1991.

Taxable Retail Sales:

Commonwealth of Virginia, Department of Taxation, Taxable Sales Annual Report 1980; and 1990.



APPENDIX D

**DISTRIBUTION OF LOCAL SOURCE REVENUE
BY DETAILED CATEGORY**

**FREDERICK COUNTY, WINCHESTER CITY,
AND THE STATE AT LARGE
FY1994**

Absolute Distribution
of
Local-Source Revenue by Category/1
for
Frederick County, Winchester City, and the State at Large
FY 1994

Revenue Category	Frederick County	Winchester City	All Counties and Cities
Property Tax Revenue			
Real Property Tax	\$13,833,400	\$7,062,027	\$3,036,314,626
Public Service Corporation Property Taxes	\$971,183	\$235,333	\$198,299,679
Personal Property Taxes	\$9,811,690	\$3,419,953	\$929,892,791
Machinery and Tools Tax	\$2,252,977	\$868,101	\$132,630,377
Merchants' Capital Tax	—	—	\$7,591,531
Property Tax Penalties and Interest	\$468,280	\$116,842	\$56,461,856
Sub-Total	\$27,337,530	\$11,702,256	\$4,361,190,860
All Other Tax Revenue			
Local Sales and Use Taxes	\$2,574,042	\$5,672,503	\$514,037,205
Consumers' Utility Taxes	\$1,906,161	\$2,031,355	\$331,360,042
Business License Taxes	\$1,249,346	\$2,486,368	\$297,850,059
Franchise License Taxes	\$204,378	\$288,906	\$28,644,625
Motor Vehicle License Taxes	\$682,288	\$256,464	\$88,763,271
Bank Stock Tax	\$16,785	\$268,963	\$18,855,951
Taxes on Recordation and Wills	\$217,963	\$75,137	\$35,175,823
Tobacco Taxes	—	\$339,670	\$29,646,512
Admission and Amusement Taxes	—	\$89,066	\$7,371,994
Transient Occupancy Tax	\$146,458	\$233,919	\$46,154,094
Restaurant Food Tax	\$543,396	\$1,759,429	\$137,400,520
Coal, Oil, and Gas Severance Taxes	—	—	\$10,434,166
Coal Road Improvement Tax	—	—	\$8,768,729
Coalfield Econ. Development Authority Tax	—	—	\$1,051,515
E-911 Service Tax	\$294,150	\$110,442	\$29,789,421
Other Non-Property Taxes	\$19,084	—	\$4,995,275
Sub-Total	\$7,854,051	\$13,612,222	\$1,590,299,202
Non-Tax Revenue			
Permits, Fees, and Licenses	\$609,696	\$162,102	\$97,053,557
Fines and Forfeitures	\$7,781	\$116,629	\$42,328,696
Charges for Services	\$7,108,468	\$1,965,261	\$632,644,746
Investment of Funds	\$732,600	\$172,661	\$82,393,087
Rental of Property	\$229,163	\$77,754	\$43,698,625
Miscellaneous Non-Tax Sources	\$520,940	\$403,415	\$85,368,772
Sub-Total	\$9,208,648	\$2,897,822	\$983,487,483
Grand Total	\$44,400,229	\$28,212,300	\$6,934,977,545

1

As measured by the Commission, "own-source revenue" excludes payments in lieu of taxes by enterprise activities (whether externally controlled or internally managed), certain compensatory collections generated through the settlement of city-county annexation issues, and funds transferred across community lines under general revenue-sharing agreements.

Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 1994, Exhibits B and B-2.

Staff, Commission on Local Government

Per Capita Distribution
of
Local-Source Revenue by Category/1
for
Frederick County, Winchester City, and the State at Large
FY 1994

Revenue Category	Frederick County/2	Winchester City	All Counties and Cities/2
Property Tax Revenue			
Real Property Tax	\$278.34	\$312.48	\$469.05
Public Service Corporation Property Taxes	\$19.54	\$10.41	\$30.63
Personal Property Taxes	\$197.42	\$151.33	\$143.65
Machinery and Tools Tax	\$45.33	\$38.41	\$20.49
Merchants' Capital Tax	-	-	\$1.17
Property Tax Penalties and Interest	\$9.42	\$5.17	\$8.72
Sub-Total	\$550.05	\$517.80	\$673.72
All Other Tax Revenue			
Local Sales and Use Taxes	\$51.79	\$251.00	\$79.41
Consumers' Utility Taxes	\$38.35	\$89.88	\$51.19
Business License Taxes	\$25.14	\$110.02	\$46.01
Franchise License Taxes	\$4.11	\$12.78	\$4.43
Motor Vehicle License Taxes	\$13.73	\$11.35	\$13.71
Bank Stock Tax	\$0.34	\$11.90	\$2.91
Taxes on Recordation and Wills	\$4.39	\$3.32	\$5.43
Tobacco Taxes	-	\$15.03	\$4.58
Admission and Amusement Taxes	-	\$3.94	\$1.14
Transient Occupancy Tax	\$2.95	\$10.35	\$7.13
Restaurant Food Tax	\$10.93	\$77.85	\$21.23
Coal, Oil, and Gas Severance Taxes	-	-	\$1.61
Coal Road Improvement Tax	-	-	\$1.35
Coalfield Econ. Development Authority Tax	-	-	\$0.16
E-911 Service Tax	\$5.92	\$4.89	\$4.60
Other Non-Property Taxes	\$0.38	-	\$0.77
Sub-Total	\$158.03	\$602.31	\$245.67
Non-Tax Revenue			
Permits, Fees, and Licenses	\$12.27	\$7.17	\$14.99
Fines and Forfeitures	\$0.16	\$5.16	\$6.54
Charges for Services	\$143.03	\$86.96	\$97.73
Investment of Funds	\$14.74	\$7.64	\$12.73
Rental of Property	\$4.61	\$3.44	\$6.75
Miscellaneous Non-Tax Sources	\$10.48	\$17.85	\$13.19
Sub-Total	\$185.28	\$128.22	\$151.93
Grand Total	\$893.36	\$1,248.33	\$1,071.32

1
As measured by the Commission, "own-source revenue" excludes payments in lieu of taxes by enterprise activities (whether externally controlled or internally managed), certain compensatory collections generated through the settlement of city-county annexation issues, and funds transferred across community lines under general revenue-sharing agreements.

2
The sum of the categorical amounts differs slightly from the listed grand total because of statistical rounding.

Sources: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 1994, Exhibits B and B-2; and Weldon Cooper Center for Public Service, University of Virginia, "Population Estimates for Virginia Counties and Cities" (unpublished table), November 10, 1995.

Staff, Commission on Local Government

Percentage Distribution
of
Local-Source Revenue by Category/1
for
Frederick County, Winchester City, and the State at Large
FY 1994

Revenue Category	Frederick County/2	Winchester City/2	All Counties and Cities
Property Tax Revenue			
Real Property Tax	31.16%	25.03%	43.78%
Public Service Corporation Property Taxes	2.19%	0.83%	2.86%
Personal Property Taxes	22.10%	12.12%	13.41%
Machinery and Tools Tax	5.07%	3.08%	1.91%
Merchants' Capital Tax	—	—	0.11%
Property Tax Penalties and Interest	1.05%	0.41%	0.81%
Sub-Total	61.57%	41.48%	62.89%
All Other Tax Revenue			
Local Sales and Use Taxes	5.80%	20.11%	7.41%
Consumers' Utility Taxes	4.29%	7.20%	4.78%
Business License Taxes	2.81%	8.81%	4.29%
Franchise License Taxes	0.46%	1.02%	0.41%
Motor Vehicle License Taxes	1.54%	0.91%	1.28%
Bank Stock Tax	0.04%	0.95%	0.27%
Taxes on Recordation and Wills	0.49%	0.27%	0.51%
Tobacco Taxes	—	1.20%	0.43%
Admission and Amusement Taxes	—	0.32%	0.11%
Transient Occupancy Tax	0.33%	0.83%	0.67%
Restaurant Food Tax	1.22%	6.24%	1.98%
Coal, Oil, and Gas Severance Taxes	—	—	0.15%
Coal Road Improvement Tax	—	—	0.13%
Coalfield Econ. Development Authority Tax	—	—	0.02%
E-911 Service Tax	0.66%	0.39%	0.43%
Other Non-Property Taxes	0.04%	—	0.07%
Sub-Total	17.69%	48.25%	22.93%
Non-Tax Revenue			
Permits, Fees, and Licenses	1.37%	0.57%	1.40%
Fines and Forfeitures	0.02%	0.41%	0.61%
Charges for Services	16.01%	6.97%	9.12%
Investment of Funds	1.65%	0.61%	1.19%
Rental of Property	0.52%	0.28%	0.63%
Miscellaneous Non-Tax Sources	1.17%	1.43%	1.23%
Sub-Total	20.74%	10.27%	14.18%
Grand Total	100.00%	100.00%	100.00%

1

As measured by the Commission, "own-source revenue" excludes payments in lieu of taxes by enterprise activities (whether externally controlled or internally managed), certain compensatory collections generated through the settlement of city-county annexation issues, and funds transferred across community lines under general revenue-sharing agreements.

2

The sum of the categorical percentages differs slightly from 100 because of statistical rounding.

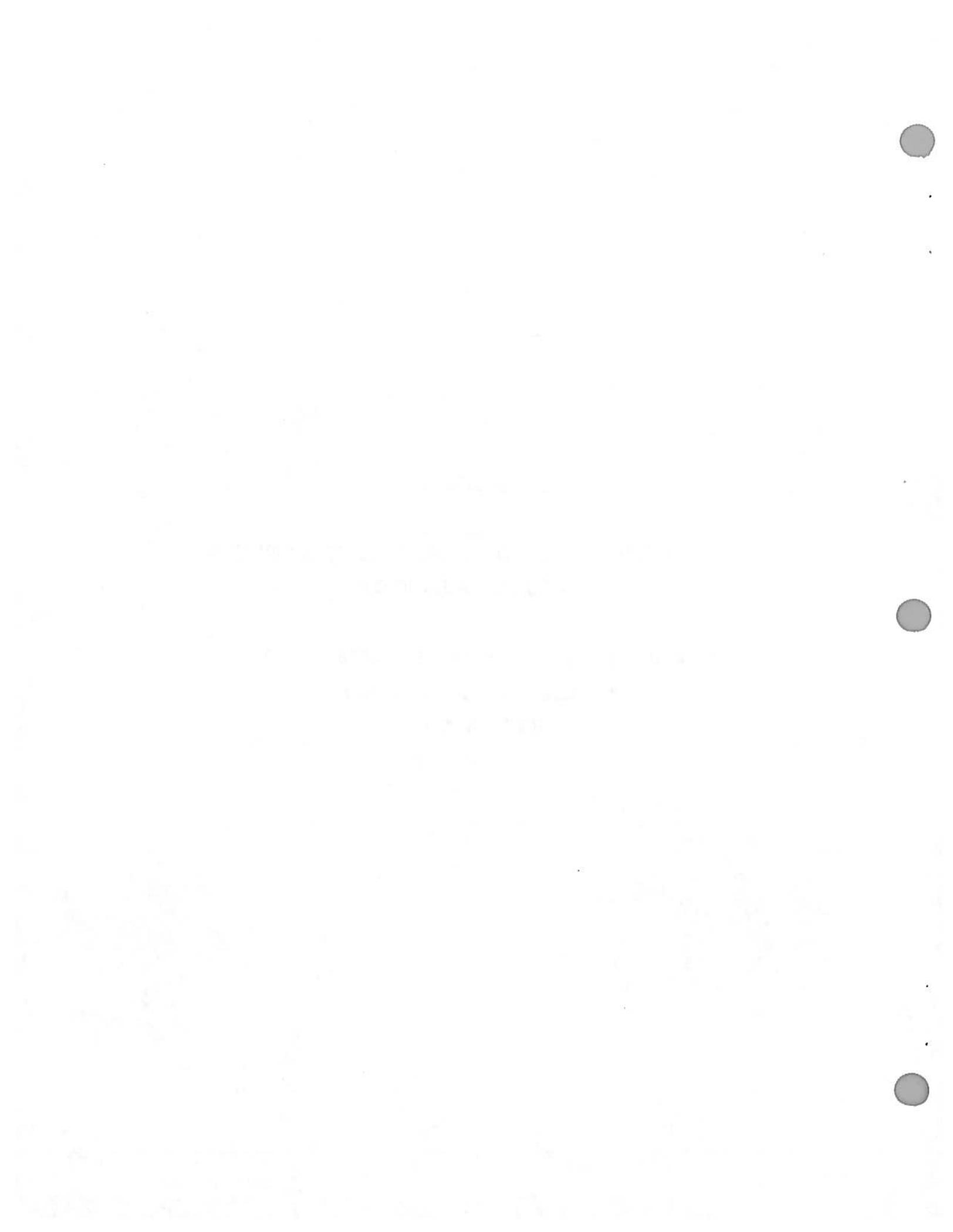
Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 1994, Exhibits B and B-2.

Staff, Commission on Local Government

APPENDIX E

**DISTRIBUTION OF LOCAL SOURCE REVENUE
BY MAJOR CATEGORY**

**FREDERICK COUNTY, WINCHESTER CITY,
AND THE STATE AT LARGE
FY1989-94**



Per Capita Distribution of Local-Source Revenue by Category/1
for
Frederick County, Winchester City, and the State at Large/2
FY 1989-94

Fiscal Year and Jurisdictional Profile	Property Tax Revenue Per Capita	Rank Score/3	All Other Tax Revenue Per Capita	Rank Score/3	Non-Tax Revenue Per Capita	Rank Score/3	Total Local-Source Revenue Per Capita/4	Rank Score/3
FY 1989								
Frederick County	\$372.22	53.0	\$119.44	60.0	\$132.17	13.0	\$623.83	50.0
Winchester City	\$434.00	34.0	\$383.02	6.0	\$101.98	31.0	\$918.99	15.0
All Counties and Cities	\$373.62	—	\$150.03	—	\$78.18	—	\$601.83	—
FY 1990								
Frederick County	\$413.07	53.0	\$118.36	62.0	\$142.43	13.0	\$673.86	55.0
Winchester City	\$463.03	38.0	\$415.92	7.0	\$100.37	41.0	\$979.32	17.0
All Counties and Cities	\$411.47	—	\$161.83	—	\$89.15	—	\$662.45	—
FY 1991								
Frederick County	\$419.51	56.0	\$141.02	56.0	\$151.37	15.0	\$711.89	56.0
Winchester City	\$479.46	43.0	\$406.37	9.0	\$149.89	18.0	\$1,035.72	18.0
All Counties and Cities	\$440.36	—	\$165.98	—	\$103.74	—	\$710.07	—
FY 1992								
Frederick County	\$404.11	63.0	\$140.60	57.0	\$144.00	21.0	\$688.71	61.0
Winchester City	\$484.12	45.0	\$489.34	4.0	\$109.92	48.0	\$1,083.38	19.0
All Counties and Cities	\$453.63	—	\$171.97	—	\$108.67	—	\$734.27	—
FY 1993								
Frederick County	\$462.45	55.0	\$153.67	55.0	\$140.44	32.0	\$756.56	57.0
Winchester City	\$496.51	45.0	\$509.05	5.0	\$86.45	79.0	\$1,092.01	21.0
All Counties and Cities	\$472.35	—	\$180.79	—	\$115.61	—	\$768.75	—
FY 1994								
Frederick County	\$550.05	44.0	\$158.03	58.0	\$185.28	21.0	\$893.36	45.0
Winchester City	\$517.80	47.0	\$602.31	4.0	\$128.22	53.0	\$1,248.33	19.0
All Counties and Cities	\$495.20	—	\$193.99	—	\$129.16	—	\$818.36	—

1

As measured by the Commission, "own-source revenue" excludes payments in lieu of taxes by enterprise activities (whether externally controlled or internally managed), certain compensatory collections generated through the settlement of city-county annexation issues, and funds transferred across community lines under general revenue-sharing agreements.

2

With respect to each revenue dimension, the statewide value for a designated fiscal year indicates the mean, or average, per capita level of receipts across all counties and cities.

3

In relation to all other localities, any given jurisdiction can attain a rank score ranging from 1 (highest per capita revenue) to 136 (lowest per capita revenue).

4

In certain cases the sum of the component values may vary slightly from the total per capita level of local-source revenue because of statistical rounding.

Sources: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 1989-94 annual volumes, Exh. B; Center for Public Service, University of Virginia, "Census Counts and Estimates" (unpublished table), March, 1991; U.S. Department of Commerce, 1990 Census of Population and Housing: Summary Population and Housing Characteristics—Virginia (Washington, D.C.: U.S. Government Printing Office, 1991), Table 2; Julia H. Martin and Donna J. Tolson, Weldon Cooper Center for Public Service, University of Virginia, 1993 Estimates of the Population of Virginia Counties and Cities, December, 1994, Table 1; and Weldon Cooper Center for Public Service, University of Virginia, "Population Estimates for Virginia Counties and Cities" (unpublished table), November 10, 1995. [It should be noted that the 1990 demographic figures underlying the Commission's FY 1991 per capita statistics encompass any post-publication corrections made by the U.S. Census Bureau through December 31, 1995.]

Rates of Change in Local-Source Revenue Per Capita by Category/1
for
Frederick County, Winchester City, and the State at Large/2
FY 1989-94

Revenue Category and Jurisdictional Profile	Percentage Change from FY 1989 to FY 1990	Rank Score/3	Percentage Change from FY 1990 to FY 1991	Rank Score/3	Percentage Change from FY 1991 to FY 1992	Rank Score/3	Percentage Change from FY 1992 to FY 1993	Rank Score/3	Percentage Change from FY 1993 to FY 1994	Rank Score/3	Average Annual Percentage Change, FY 1989-94	Rank Score/3
Property Tax Revenue Per Capita												
Frederick County	10.97%	50.0	1.56%	118.0	-3.67%	131.0	14.44%	11.0	18.94%	7.0	8.45%	29.0
Winchester City	6.69%	89.0	3.55%	101.0	0.97%	91.0	2.56%	83.0	4.29%	68.0	3.61%	117.0
All Counties and Cities	9.93%	—	7.57%	—	3.06%	—	5.03%	—	5.81%	—	6.28%	—
All Other Tax Revenue Per Capita												
Frederick County	-0.90%	122.0	19.14%	4.0	-0.30%	100.0	9.30%	29.0	2.84%	108.0	6.02%	50.0
Winchester City	8.59%	51.0	-2.30%	109.0	20.42%	8.0	4.03%	71.0	18.32%	12.0	9.81%	17.0
All Counties and Cities	8.05%	—	2.98%	—	3.75%	—	6.20%	—	7.55%	—	5.71%	—
Non-Tax Revenue Per Capita												
Frederick County	7.76%	87.0	6.28%	85.0	-4.87%	92.0	-2.47%	93.0	31.93%	26.0	7.73%	88.0
Winchester City	-1.58%	110.0	49.33%	14.0	-26.67%	130.0	-21.35%	130.0	48.32%	11.0	9.61%	79.0
All Counties and Cities	17.37%	—	18.85%	—	4.95%	—	6.22%	—	15.52%	—	12.58%	—
Total Local-Source Revenue Per Capita												
Frederick County	8.02%	90.0	5.64%	87.0	-3.26%	127.0	9.85%	18.0	18.08%	9.0	7.67%	51.0
Winchester City	6.56%	101.0	5.76%	86.0	4.60%	49.0	0.80%	114.0	14.32%	19.0	6.41%	79.0
All Counties and Cities	10.41%	—	8.08%	—	3.47%	—	5.05%	—	7.35%	—	6.87%	—

1 As measured by the Commission, "own-source revenue" excludes payments in lieu of taxes by enterprise activities (whether externally controlled or internally managed), certain compensatory collections generated through the settlement of city-county annexation issues, and funds transferred across community lines under general revenue-sharing agreements.

2 With respect to each measure of change, the statewide value for a given revenue category denotes the mean, or average, rate of variation in per capita receipts across all counties and cities.

3 In relation to all other localities, any specified jurisdiction can attain a rank score ranging from 1 (strongest change in per capita revenue) to 136 (weakest change in per capita revenue).

Sources: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 1989-94 annual volumes, Exh. B; Center for Public Service, University of Virginia, "Census Counts and Estimates" (unpublished table), March, 1991; U.S. Department of Commerce, 1990 Census of Population and Housing: Summary Population and Housing Characteristics—Virginia (Washington, D.C.: U.S. Government Printing Office, 1991), Table 2; Julia H. Martin and Donna J. Tolson, Weldon Cooper Center for Public Service, University of Virginia, 1993 Estimates of the Population of Virginia Counties and Cities, December, 1994, Table 1; and Weldon Cooper Center for Public Service, University of Virginia, "Population Estimates for Virginia Counties and Cities" (unpublished table), November 10, 1995. [It should be noted that the 1990 demographic figures underlying the Commission's FY 1991 per capita statistics encompass any post-publication corrections made by the U.S. Census Bureau through December 31, 1995.]

Staff, Commission on Local Government

Percentage Distribution of Local-Source Revenue by Category/¹
for
Frederick County, Winchester City, and the State at Large/²
FY 1989-94

Fiscal Year and Jurisdictional Profile	Property Tax Revenue Per Capita	Rank Score/3	All Other Tax Revenue Per Capita	Rank Score/3	Non-Tax Revenue Per Capita	Rank Score/3	Total Percentage/4
FY 1989							
Frederick County	59.67%	88.0	19.15%	82.0	21.19%	7.0	100.00%
Winchester City	47.23%	123.0	41.68%	8.0	11.10%	105.0	100.00%
All Counties and Cities	62.17%	—	23.87%	—	13.96%	—	100.00%
FY 1990							
Frederick County	61.30%	76.0	17.56%	92.0	21.14%	9.0	100.00%
Winchester City	47.28%	125.0	42.47%	8.0	10.25%	123.0	100.00%
All Counties and Cities	61.92%	—	23.50%	—	14.58%	—	100.00%
FY 1991							
Frederick County	58.93%	84.0	19.81%	69.0	21.26%	18.0	100.00%
Winchester City	46.29%	128.0	39.24%	8.0	14.47%	71.0	100.00%
All Counties and Cities	61.69%	—	22.45%	—	15.86%	—	100.00%
FY 1992							
Frederick County	58.68%	84.0	20.41%	67.0	20.91%	22.0	100.00%
Winchester City	44.69%	127.0	45.17%	4.0	10.15%	118.0	100.00%
All Counties and Cities	61.55%	—	22.47%	—	15.98%	—	100.00%
FY 1993							
Frederick County	61.13%	77.0	20.31%	73.0	18.56%	32.0	100.00%
Winchester City	45.47%	128.0	46.62%	3.0	7.92%	133.0	100.00%
All Counties and Cities	61.51%	—	22.63%	—	15.85%	—	100.00%
FY 1994							
Frederick County	61.57%	72.0	17.69%	86.0	20.74%	30.0	100.00%
Winchester City	41.48%	131.0	48.25%	3.0	10.27%	121.0	100.00%
All Counties and Cities	60.71%	—	22.64%	—	16.64%	—	100.00%

¹ As measured by the Commission, "own-source revenue" excludes payments in lieu of taxes by enterprise activities (whether externally controlled or internally managed), certain compensatory collections generated through the settlement of city-county annexation issues, and funds transferred across community lines under general revenue-sharing agreements.

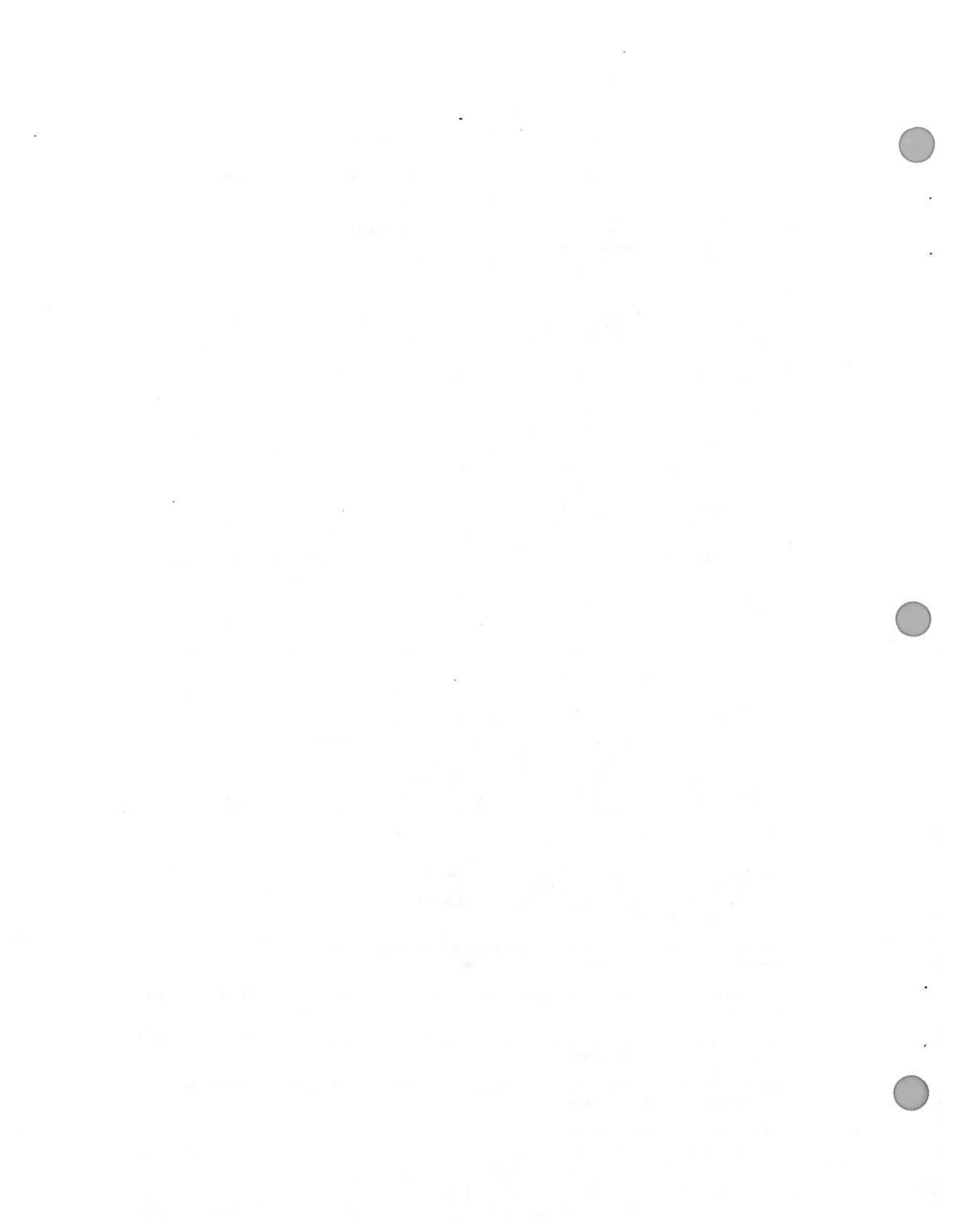
² With respect to each revenue dimension, the statewide value for a designated fiscal year indicates the mean, or average, percentage of total local-source revenue attributable to that category across all counties and cities.

³ In relation to all other localities, any given jurisdiction can attain a rank score ranging from 1 (highest percentage) to 136 (lowest percentage).

⁴ In certain cases the sum of the component values may vary slightly from the aggregate percentage of local-source revenue because of statistical rounding.

Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 1989-94 annual volumes, Exhibit B.

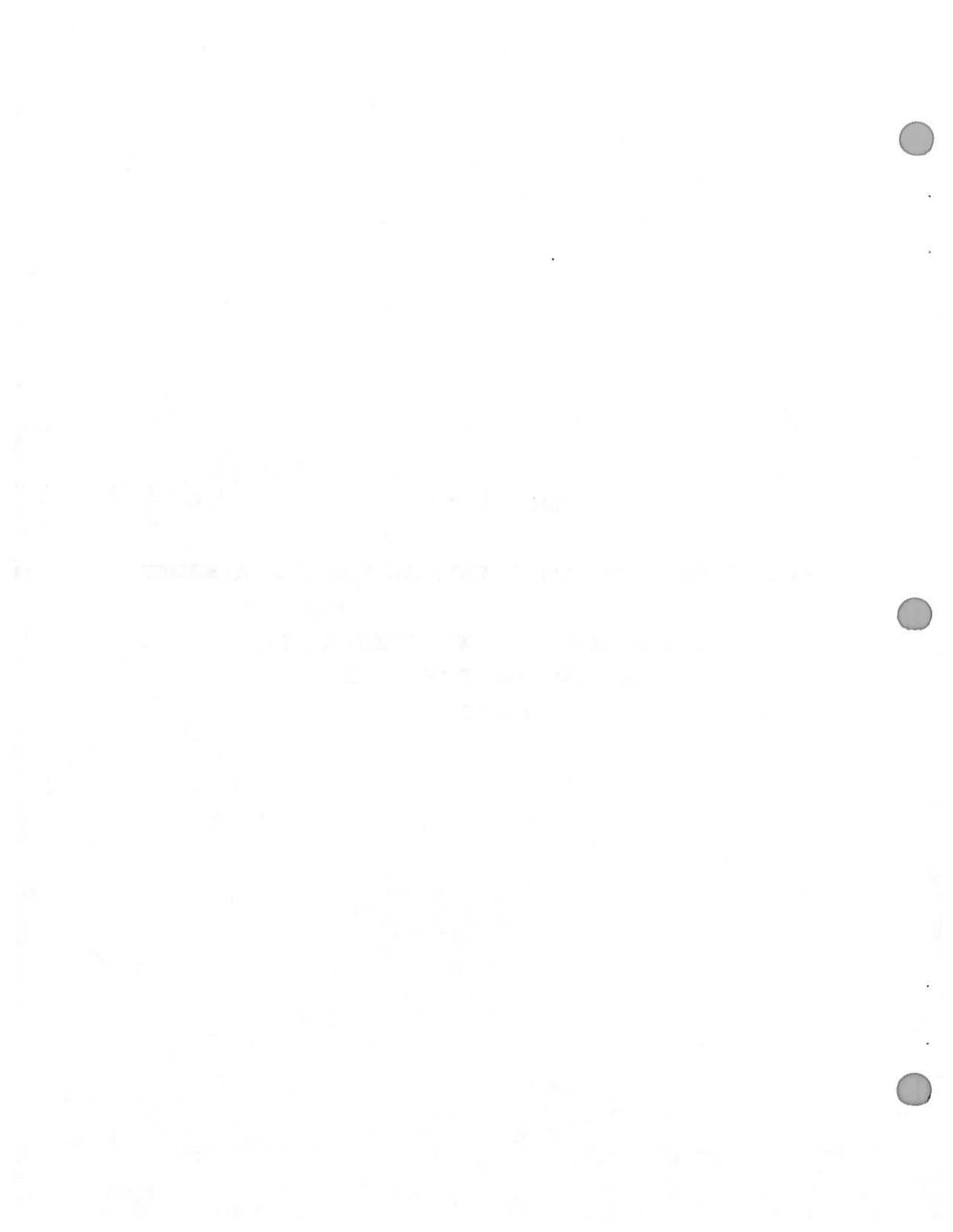
Staff, Commission on Local Government



APPENDIX F

DISTRIBUTION OF OPERATING EXPENDITURES BY CATEGORY

**FREDERICK COUNTY, WINCHESTER CITY,
AND THE STATE AT LARGE
FY1994**



Absolute Distribution
of
Operating Expenditures by Category
for
Frederick County, Winchester City, and the State at Large
FY 1994

Expenditure Category	Frederick County	Winchester City	All Counties and Cities/1
General Government Administration			
Legislative	\$93,860	\$41,041	\$24,506,772
General and Financial Administration	\$1,607,679	\$1,260,520	\$384,174,171
Board of Elections	\$74,995	\$58,195	\$16,447,415
Sub-Total	\$1,776,534	\$1,359,756	\$425,128,358
Judicial Administration			
Courts	\$923,981	\$338,450	\$115,492,164
Commonwealth's Attorney	\$444,341	\$258,531	\$38,267,677
Sub-Total	\$1,368,322	\$596,981	\$153,759,841
Public Safety			
Law Enforcement and Traffic Control	\$2,531,860	\$2,863,500	\$601,952,679
Fire and Rescue Services	\$569,116	\$1,156,141	\$414,642,597
Correction and Detention	\$1,288,853	\$1,453,312	\$204,196,499
Inspections	\$378,095	\$212,671	\$53,174,605
Other Protection	\$1,036,723	\$111,001	\$48,922,956
Sub-Total	\$5,804,647	\$5,796,625	\$1,322,889,336
Public Works			
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$268,186	\$1,579,663	\$257,405,350
Sanitation and Waste Removal	\$2,809,114	\$659,319	\$301,837,779
Maintenance of General Buildings and Grounds	\$336,693	\$346,102	\$166,341,255
Sub-Total	\$3,413,993	\$2,585,084	\$725,584,384
Health and Welfare			
Health	\$232,410	\$149,503	\$94,874,905
Mental Health and Mental Retardation	\$1,129,146	\$778,903	\$339,215,532
Welfare/Social Services	\$2,108,724	\$2,836,693	\$603,039,798
Sub-Total	\$3,470,280	\$3,765,099	\$1,037,130,235
Education			
Instruction	\$33,507,140	\$15,978,314	\$4,251,140,604
Administration, Attendance, and Health	\$1,911,517	\$1,150,292	\$253,928,096
Pupil Transportation Services	\$3,102,574	\$526,427	\$262,792,298
Operation and Maintenance Services	\$4,566,453	\$2,631,554	\$597,173,557
School Food Services and Other Non-Instructional Operations	\$1,719,357	\$770,484	\$247,481,762
Contributions to Community Colleges	\$22,484	\$9,000	\$3,444,881
Sub-Total	\$44,829,525	\$21,066,071	\$5,615,961,198
Parks, Recreation, and Cultural			
Parks and Recreation	\$1,557,889	\$1,041,325	\$239,542,179
Cultural Enrichment	-	\$53,181	\$30,846,323
Public Libraries	\$440,190	\$327,794	\$120,429,593
Sub-Total	\$1,998,079	\$1,422,300	\$390,818,095
Community Development			
Planning and Community Development	\$1,322,142	\$365,848	\$244,382,333
Environmental Management	\$108,655	-	\$23,140,585
Cooperative Extension Program	\$85,751	-	\$9,505,955
Sub-Total	\$1,516,548	\$365,848	\$277,028,873
Nondepartmental/2			
Sub-Total	-	\$8,839	\$16,433,674
Grand Total	\$64,177,928	\$36,966,603	\$9,964,733,993

1 The sum of the categorical amounts differs slightly from the listed grand total because of statistical rounding.

2 Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 1994, Exhibits C through C-8.

Staff, Commission on Local Government

Per Capita Distribution
of
Operating Expenditures by Category
for
Frederick County, Winchester City, and the State at Large
FY 1994

Expenditure Category	Frederick County/1	Winchester City/1	All Counties and Cities/1
General Government Administration			
Legislative	\$1.89	\$1.82	\$3.79
General and Financial Administration	\$32.35	\$55.78	\$59.35
Board of Elections	\$1.51	\$2.58	\$2.54
Sub-Total	\$35.75	\$60.17	\$65.67
Judicial Administration			
Courts	\$18.59	\$14.98	\$17.84
Commonwealth's Attorney	\$8.94	\$11.44	\$5.91
Sub-Total	\$27.53	\$26.42	\$23.75
Public Safety			
Law Enforcement and Traffic Control	\$50.94	\$126.70	\$92.99
Fire and Rescue Services	\$11.45	\$51.16	\$64.05
Correction and Detention	\$25.93	\$64.31	\$31.54
Inspections	\$7.61	\$9.41	\$8.21
Other Protection	\$20.86	\$4.91	\$7.56
Sub-Total	\$116.79	\$256.49	\$204.36
Public Works			
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$5.40	\$69.90	\$39.76
Sanitation and Waste Removal	\$56.52	\$29.17	\$46.63
Maintenance of General Buildings and Grounds	\$6.77	\$15.31	\$25.70
Sub-Total	\$68.69	\$114.38	\$112.09
Health and Welfare			
Health	\$4.68	\$6.62	\$14.66
Mental Health and Mental Retardation	\$22.72	\$34.46	\$52.40
Welfare/Social Services	\$42.43	\$125.52	\$93.16
Sub-Total	\$69.82	\$166.60	\$160.22
Education			
Instruction	\$674.19	\$707.01	\$656.72
Administration, Attendance, and Health	\$38.46	\$50.90	\$39.23
Pupil Transportation Services	\$62.43	\$23.29	\$40.60
Operation and Maintenance Services	\$91.88	\$116.44	\$92.25
School Food Services and Other Non-Instructional Operations	\$34.59	\$34.09	\$38.23
Contributions to Community Colleges	\$0.45	\$0.40	\$0.53
Sub-Total	\$902.00	\$932.13	\$867.56
Parks, Recreation, and Cultural			
Parks and Recreation	\$31.35	\$46.08	\$37.00
Cultural Enrichment	-	\$2.35	\$4.77
Public Libraries	\$8.86	\$14.50	\$18.60
Sub-Total	\$40.20	\$62.93	\$60.37
Community Development			
Planning and Community Development	\$26.60	\$16.19	\$37.75
Environmental Management	\$2.19	-	\$3.57
Cooperative Extension Program	\$1.73	-	\$1.47
Sub-Total	\$30.51	\$16.19	\$42.80
Nondepartmental/2			
Sub-Total	-	\$0.39	\$2.54
Grand Total	\$1,291.31	\$1,635.69	\$1,539.36

1

The sum of the categorical amounts differs slightly from the listed grand total because of statistical rounding.

2

Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

Sources: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 1994, Exhibits C through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "Population Estimates for Virginia Counties and Cities" (unpublished table), November 10, 1995.

Percentage Distribution
of
Operating Expenditures by Category
for
Frederick County, Winchester City, and the State at Large
FY 1994

Expenditure Category	Frederick County/1	Winchester City/1	All Counties and Cities/1
General Government Administration			
Legislative	0.15%	0.11%	0.25%
General and Financial Administration	2.51%	3.41%	3.86%
Board of Elections	0.12%	0.16%	0.17%
Sub-Total	2.77%	3.68%	4.27%
Judicial Administration			
Courts	1.44%	0.92%	1.16%
Commonwealth's Attorney	0.69%	0.70%	0.38%
Sub-Total	2.13%	1.61%	1.54%
Public Safety			
Law Enforcement and Traffic Control	3.95%	7.75%	6.04%
Fire and Rescue Services	0.89%	3.13%	4.16%
Correction and Detention	2.01%	3.93%	2.05%
Inspections	0.59%	0.58%	0.53%
Other Protection	1.62%	0.30%	0.49%
Sub-Total	9.04%	15.68%	13.28%
Public Works			
Maintenance of Highways, Streets, Bridges, and Sidewalks	0.42%	4.27%	2.58%
Sanitation and Waste Removal	4.38%	1.78%	3.03%
Maintenance of General Buildings and Grounds	0.52%	0.94%	1.67%
Sub-Total	5.32%	6.99%	7.28%
Health and Welfare			
Health	0.36%	0.40%	0.95%
Mental Health and Mental Retardation	1.76%	2.11%	3.40%
Welfare/Social Services	3.29%	7.67%	6.05%
Sub-Total	5.41%	10.19%	10.41%
Education			
Instruction	52.21%	43.22%	42.66%
Administration, Attendance, and Health	2.98%	3.11%	2.55%
Pupil Transportation Services	4.83%	1.42%	2.64%
Operation and Maintenance Services	7.12%	7.12%	5.99%
School Food Services and Other Non-Instructional Operations	2.68%	2.08%	2.48%
Contributions to Community Colleges	0.04%	0.02%	0.03%
Sub-Total	69.85%	56.99%	56.36%
Parks, Recreation, and Cultural			
Parks and Recreation	2.43%	2.82%	2.40%
Cultural Enrichment	-	0.14%	0.31%
Public Libraries	0.69%	0.89%	1.21%
Sub-Total	3.11%	3.85%	3.92%
Community Development			
Planning and Community Development	2.06%	0.99%	2.45%
Environmental Management	0.17%	-	0.23%
Cooperative Extension Program	0.13%	-	0.10%
Sub-Total	2.36%	0.99%	2.78%
Nondepartmental/2			
Sub-Total	-	0.02%	0.16%
Grand Total	100.00%	100.00%	100.00%

1
The sum of the categorical percentages differs slightly from 100 because of statistical rounding.

2
Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 1994, Exhibits C through C-8.



APPENDIX G

DISTRIBUTION OF GROSS DEBT BY CATEGORY

**FREDERICK COUNTY, WINCHESTER CITY,
AND THE STATE AT LARGE**

FY1994



Absolute Distribution
of
Gross Debt by Category
for
Frederick County, Winchester City, and the State at Large
FY 1994

Debt Category	Frederick County/1	Winchester City	All Counties and Cities
General Government			
Education	\$45,534,401	\$14,057,211	\$3,189,560,386
Streets, Roads, and Bridges	—	—	\$812,643,576
Other General Government	\$1,176,416	\$15,082,128	\$3,212,094,977
Sub-Total	\$46,710,817	\$29,139,339	\$7,214,298,939
Enterprise Activities/2			
Sub-Total	\$13,209,658	\$7,278,970	\$1,869,264,604
Grand Total	\$59,920,475	\$36,418,309	\$9,083,563,543

1

At the end of FY 1994, Frederick County recorded \$291,721 as funds restricted for the payment of indebtedness. No similar balance was registered by Winchester City.

2

Enterprise activities, as defined by the Auditor of Public Accounts, subsume governmental functions relative to the following: airports, coliseums (including arenas, auditoriums, and stadiums), electrical utilities, gas utilities, harbors, nursing homes, hospitals, water and/or sewer utilities, transportation systems, and steam plants.

Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 1994, Exhibit G.

Staff, Commission on Local Government

Per Capita Distribution
of
Gross Debt by Category
for
Frederick County, Winchester City, and the State at Large
FY 1994

Debt Category	Frederick/1 County/3	Winchester City	All Counties and Cities/3
General Government			
Education	\$916.19	\$622.00	\$492.73
Streets, Roads, and Bridges	—	—	\$125.54
Other General Government	\$23.67	\$667.35	\$496.21
Sub-Total	\$939.86	\$1,289.35	\$1,114.47
Enterprise Activities/2			
Sub-Total	\$265.79	\$322.08	\$288.77
Grand Total	\$1,205.64	\$1,611.43	\$1,403.24

1

At the end of FY 1994, Frederick County recorded \$291,721 as funds restricted for the payment of indebtedness. No similar balance was registered by Winchester City.

2

Enterprise activities, as defined by the Auditor of Public Accounts, subsume governmental functions relative to the following: airports, coliseums (including arenas, auditoriums, and stadiums), electrical utilities, gas utilities, harbors, nursing homes, hospitals, water and/or sewer utilities, transportation systems, and steam plants.

3

The sum of the categorical amounts differs slightly from the listed grand total because of statistical rounding.

Sources: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 1994, Exhibit G; and Weldon Cooper Center for Public Service, University of Virginia, "Population Estimates for Virginia Counties and Cities" (unpublished table), November 10, 1995.

Staff, Commission on Local Government

Percentage Distribution
of
Gross Debt by Category
for
Frederick County, Winchester City, and the State at Large
FY 1994

Debt Category	Frederick County/1	Winchester City	All Counties and Cities
General Government			
Education	75.99%	38.60%	35.11%
Streets, Roads, and Bridges	—	—	8.95%
Other General Government	1.96%	41.41%	35.36%
Sub-Total	77.95%	80.01%	79.42%
Enterprise Activities/2			
Sub-Total	22.05%	19.99%	20.58%
Grand Total	100.00%	100.00%	100.00%

1

At the end of FY 1994, Frederick County recorded \$291,721 as funds restricted for the payment of indebtedness. No similar balance was registered by Winchester City.

2

Enterprise activities, as defined by the Auditor of Public Accounts, subsume governmental functions relative to the following: airports, coliseums (including arenas, auditoriums, and stadiums), electrical utilities, gas utilities, harbors, nursing homes, hospitals, water and/or sewer utilities, transportation systems, and steam plants.

Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 1994, Exhibit G.

Staff, Commission on Local Government

**Gross Debt by Category as a Percentage of Assessed Valuation/1
for
Frederick County, Winchester City, and the State at Large
FY 1994**

Debt Category	Frederick County/2	Winchester City	All Counties and Cities/3
General Government			
Education	1.62%	1.07%	0.97%
Streets, Roads, and Bridges	—	—	0.25%
Other General Government	0.04%	1.15%	0.98%
Sub-Total	1.66%	2.22%	2.20%
Enterprise Activities/4			
Sub-Total	0.47%	0.56%	0.57%
Grand Total	2.13%	2.78%	2.78%

1

With respect to the taxable property in any given county or city, "assessed" valuation denotes the total fair market worth of real estate and the aggregate value of public service corporation assets as reported by the local revenue commissioner.

2

At the end of FY 1994, Frederick County recorded \$291,721 as funds restricted for the payment of indebtedness. No similar balance was registered by Winchester City.

3

The sum of the categorical percentages differs slightly from the listed grand total because of statistical rounding.

4

Enterprise activities, as defined by the Auditor of Public Accounts, subsume governmental functions relative to the following: airports, coliseums (including arenas, auditoriums, and stadiums), electrical utilities, gas utilities, harbors, nursing homes, hospitals, water and/or sewer utilities, transportation systems, and steam plants.

Sources: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 1994, Exhibit G; and VA Department of Taxation, Annual Report, Fiscal Year 1994, Tables 5.2 and 5.4.

Staff, Commission on Local Government

**Gross Debt by Category as a Percentage of Taxable Valuation¹
for
Frederick County, Winchester City, and the State at Large
FY 1994**

Debt Category	Frederick County ²	Winchester City	All Counties and Cities
General Government			
Education	1.77%	1.08%	1.00%
Streets, Roads, and Bridges	—	—	0.25%
Other General Government	0.05%	1.15%	1.01%
Sub-Total	1.82%	2.23%	2.26%
Enterprise Activities³			
Sub-Total	0.51%	0.56%	0.59%
Grand Total	2.33%	2.79%	2.85%

1

With respect to the taxable property in any given county or city, "assessed" valuation denotes the total fair market worth of real estate and the aggregate value of public service corporation assets as reported by the local revenue commissioner. "Taxable" valuation adjusts, where relevant, the fair market total for a particular locality to reflect the value of real estate under land-use assessment.

2

At the end of FY 1994, Frederick County recorded \$291,721 as funds restricted for the payment of indebtedness. No similar balance was registered by Winchester City.

3

Enterprise activities, as defined by the Auditor of Public Accounts, subsume governmental functions relative to the following: airports, coliseums (including arenas, auditoriums, and stadiums), electrical utilities, gas utilities, harbors, nursing homes, hospitals, water and/or sewer utilities, transportation systems, and steam plants.

Sources: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 1994, Exhibit G; and VA Department of Taxation, Annual Report, Fiscal Year 1994, Tables 5.2 and 5.4.

Staff, Commission on Local Government

**Gross Debt by Category as a Percentage of True Valuation/¹
for
Frederick County, Winchester City, and the State at Large
FY 1994**

Debt Category	Frederick/ ² County/ ³	Winchester City	All Counties and Cities
General Government			
Education	1.65%	1.14%	0.90%
Streets, Roads, and Bridges	—	—	0.23%
Other General Government	0.04%	1.22%	0.90%
Sub-Total	1.70%	2.36%	2.02%
Enterprise Activities/⁴			
Sub-Total	0.48%	0.59%	0.52%
Grand Total	2.18%	2.95%	2.55%

1

"True" valuation indicates the full worth of locally taxed real estate and public service corporation property within a specified jurisdiction as determined by the Virginia Department of Taxation.

2

At the end of FY 1994, Frederick County recorded \$291,721 as funds restricted for the payment of indebtedness. No similar balance was registered by Winchester City.

3

The sum of the categorical percentages differs slightly from the listed grand total because of statistical rounding.

4

Enterprise activities, as defined by the Auditor of Public Accounts, subsume governmental functions relative to the following: airports, coliseums (including arenas, auditoriums, and stadiums), electrical utilities, gas utilities, harbors, nursing homes, hospitals, water and/or sewer utilities, transportation systems, and steam plants.

Sources: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 1994, Exhibit G; and VA Department of Taxation, The 1993 Virginia Assessment/Sales Ratio Study, Table 4.

Staff, Commission on Local Government

APPENDIX H

**DISTRIBUTION OF CAPITAL PROJECT
AND DEBT SERVICE ACTIVITY**

**FREDERICK COUNTY, WINCHESTER CITY,
AND THE STATE AT LARGE
FY1994**



**Absolute and Percent Distribution of Capital Projects Funding Sources and Expenditures
for Frederick County, Winchester City and the State at Large for FY 1994**

	Frederick County		Winchester City		All Counties and Cities	
	Absolute	Percent	Absolute	Percent	Absolute	Percent
Sources of Funds						
State Grants	\$0	0.00%	\$0	0.00%	\$22,672,103	1.59%
Federal Grants	\$0	0.00%	\$0	0.00%	\$38,852,483	2.73%
Debt Proceeds	\$990,000	72.99%	\$8,036,000	86.41%	\$1,004,962,603	70.52%
Interest Income	\$141,161	10.41%	\$42,370	0.46%	\$23,952,405	1.68%
Sale of Property	\$0	0.00%	\$0	0.00%	\$4,412,691	0.31%
Transfers from General Government	\$225,185	16.60%	\$1,221,590	13.14%	\$303,384,617	21.29%
From Other Local Governments	\$0	0.00%	\$0	0.00%	\$4,409,648	0.31%
From Other Sources (1)	\$0	0.00%	\$200	0.00%	\$22,436,884	1.57%
Total	\$1,356,346	100.00%	\$9,300,160	100.00%	\$1,425,083,434	100.00%
Expenditures of Funds						
Education	\$4,964,765	99.93%	\$2,159,216	88.56%	\$468,996,946	40.90%
Streets, Roads and Bridges	\$0	0.00%	\$279,031	11.44%	\$129,343,134	11.28%
Other General Government	\$3,411	0.07%	\$0	0.00%	\$523,577,423	45.66%
Non-Designated (2)	\$0	0.00%	\$0	0.00%	\$12,560,180	1.10%
Payments to Other Governments	\$0	0.00%	\$0	0.00%	\$12,163,473	1.06%
Total	\$4,968,176	100.00%	\$2,438,247	100.00%	\$1,146,641,156	100.00%

Note: The sum of the categorical percentages may differ slightly from 100 because of statistical rounding.

1. From Other Sources is defined by the Auditor of Public Accounts as any other source of funds not readily identified in earlier categories.

2. Non-Designated is a category used by the Auditor of Public Accounts that has no specific definition. Each locality can determine if it has expenditures that fit into that category.

Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 1994.

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**Absolute and Percent Distribution of Debt Service Funding Sources and Expenditures
for Frederick County, Winchester City and the State at Large for FY 1994**

	Frederick County		Winchester City		All Counties and Cities	
	Absolute	Percent	Absolute	Percent	Absolute	Percent
Sources of Funds						
Direct Sources	\$248,941	3.84%	\$6,453,130	60.19%	\$783,374,946	51.18%
Transfers from Other Funds	\$6,233,532	96.16%	\$4,267,351	39.81%	\$743,588,007	48.58%
From Other Local Governments	\$0	0.00%	\$0	0.00%	\$3,760,475	0.25%
Total	\$6,482,473	100.00%	\$10,720,481	100.00%	\$1,530,723,428	100.00%
Expenditures of Funds						
Redemption of Debt						
Education	\$3,351,256	54.54%	\$4,347,988	40.56%	\$566,710,461	37.07%
Streets, Roads and Bridges	\$0	0.00%	\$0	0.00%	\$122,949,365	8.04%
Other General Government	\$183,770	2.99%	\$4,513,762	42.10%	\$509,814,084	33.34%
Sub-Total	\$3,535,026	57.53%	\$8,861,750	82.66%	\$1,199,473,910	78.45%
Debt Interest Costs						
Education	\$2,589,383	42.14%	\$374,605	3.49%	\$143,117,147	9.36%
Streets, Roads and Bridges	\$0	0.00%	\$0	0.00%	\$38,362,162	2.51%
Other General Government	\$20,136	0.33%	\$916,401	8.55%	\$122,412,272	8.01%
Sub-Total	\$2,609,519	42.47%	\$1,291,006	12.04%	\$303,891,581	19.88%
Payments to Other Local Governments	\$0	0.00%	\$16,482	0.15%	\$1,337,939	0.09%
Other (1)	\$0	0.00%	\$551,243	5.14%	\$24,254,623	1.59%
Total	\$6,144,545	100.00%	\$10,720,481	100.00%	\$1,528,958,053	100.00%

Note: The sum of the categorical percentages may differ slightly from 100 because of statistical rounding.

1. Other is a category used by the Auditor of Public Accounts that has no specific definition. It includes such items as the Payment to Refunding Escrow Agent, the Payment of Bond Issue Costs and the Discount on Bonds.

Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 1994.

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APPENDIX I

**DISTRIBUTION OF CAPITAL PROJECTS EXPENDITURES
BY CATEGORY**

**FREDERICK COUNTY, WINCHESTER CITY,
AND THE STATE AT LARGE
FY1985-94**



Capital Projects Expenditures on Education for Frederick County, Winchester City and the State at Large for FY1985 - FY1994

LOCALITY	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994
Frederick County	\$63,163	\$752,451	\$1,700,401	\$4,815,069	\$4,160,304	\$3,385,437	\$5,521,247	\$12,467,350	\$11,085,266	\$4,964,765
Winchester City	\$28	\$8,395	\$0	\$49,179	\$902,701	\$4,206,688	\$1,002,781	\$184,778	\$1,272,019	\$2,159,216
State Total	\$71,325,987	\$154,719,823	\$203,034,368	\$284,894,341	\$362,100,776	\$442,015,456	\$487,502,205	\$350,428,582	\$401,904,649	\$468,996,946

Per Capita Capital Projects Expenditures on Education for Frederick County, Winchester City and the State at Large for FY1985 - FY1994

LOCALITY	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994
Frederick County	\$1.78	\$20.90	\$46.08	\$126.05	\$104.27	\$77.85	\$120.75	\$261.37	\$227.16	\$99.89
Winchester City	\$0.00	\$0.40	\$0.00	\$2.25	\$40.30	\$190.00	\$45.69	\$8.32	\$56.79	\$95.54
State Total	\$12.65	\$27.12	\$35.02	\$48.18	\$60.21	\$72.30	\$78.77	\$55.74	\$62.85	\$72.45

Sources:
 Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Years ended 1985, 1986, 1987, 1988, 1989, 1990, 1991, 1992, 1993, 1994.
 Cooper Center for Public Service, 1990 Census of Population.
 Cooper Center for Public Service, Population Estimates 1984-1989 and 1991-1993.

Capital Projects Expenditures on Streets, Roads and Bridges for Frederick County, Winchester City and the State at Large for FY1985 - FY1994

LOCALITY	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994
Frederick County	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Winchester City	\$621,203	\$350,413	\$0	\$0	\$0	\$0	\$65,419	\$3,862,620	\$3,496,145	\$279,031
State Total	\$53,004,103	\$66,697,308	\$99,361,512	\$97,994,160	\$180,556,163	\$212,757,468	\$207,037,922	\$178,634,097	\$133,159,465	\$129,343,134

Per Capita Capital Projects Expenditures on Streets, Roads and Bridges for Frederick County, Winchester City and the State at Large for FY1985 - FY1994

LOCALITY	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994
Frederick County	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Winchester City	\$30.16	\$16.85	\$0.00	\$0.00	\$0.00	\$0.00	\$2.98	\$173.99	\$156.08	\$12.35
State Total	\$12.65	\$27.12	\$35.02	\$48.18	\$60.21	\$72.30	\$78.77	\$55.74	\$62.85	\$19.98

Sources:
 Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Years ended 1985, 1986, 1987, 1988, 1989, 1990, 1991, 1992, 1993, 1994.
 Cooper Center for Public Service, 1990 Census of Population.
 Cooper Center for Public Service, Population Estimates 1984-1989 and 1991-1993.

Capital Projects Expenditures on Other General Government for Frederick County, Winchester City and the State at Large for FY1985 - FY1994

LOCALITY	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994
Frederick County	\$317,726	\$45,404	\$8,925	\$97,686	\$1,686,387	\$662,110	\$2,977,853	\$543,079	\$10,441	\$3,411
Winchester City	\$298,352	\$48,505	\$2,155,722	\$0	\$1,000,064	\$6,421,327	\$1,774,895	\$1,313,378	\$300,512	\$0
State Total	\$203,778,799	\$250,719,693	\$289,222,667	\$315,172,627	\$347,811,345	\$373,724,722	\$460,781,457	\$437,557,797	\$413,852,029	\$523,577,423

Per Capita Capital Projects Expenditures on Other General Government for Frederick County, Winchester City and the State at Large for FY1985 - FY1994

LOCALITY	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994
Frederick County	\$8.98	\$1.26	\$0.24	\$2.56	\$42.27	\$15.23	\$65.13	\$11.39	\$0.21	\$0.07
Winchester City	\$14.48	\$2.33	\$102.17	\$0.00	\$44.65	\$290.02	\$80.87	\$59.16	\$13.42	\$0.00
State Total	\$12.65	\$27.12	\$35.02	\$48.18	\$60.21	\$72.30	\$78.77	\$55.74	\$62.85	\$80.88

Sources:
 Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Years ended 1985, 1986, 1987, 1988, 1989, 1990, 1991, 1992, 1993, 1994.
 Cooper Center for Public Service, 1990 Census of Population.
 Cooper Center for Public Service, Population Estimates 1984-1989 and 1991-1993.

Total Capital Projects Expenditures for Frederick County, Winchester City and the State at Large for FY1985 - FY1994

LOCALITY	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994
Frederick County	\$380,899	\$797,855	\$1,709,326	\$4,912,755	\$6,398,946	\$6,065,662	\$8,499,100	\$13,010,429	\$11,095,707	\$4,968,176
Winchester City	\$919,583	\$407,313	\$2,155,722	\$49,179	\$1,902,765	\$10,628,015	\$8,038,779	\$5,360,776	\$5,068,676	\$2,438,247
State Total	\$353,429,119	\$478,485,904	\$613,462,415	\$715,313,495	\$905,368,765	\$1,051,389,651	\$1,176,482,636	\$979,018,575	\$961,731,152	\$1,146,641,156

Total Per Capita Capital Projects Expenditures for Frederick County, Winchester City and the State at Large for FY1985 - FY1994

LOCALITY	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994
Frederick County	\$10.76	\$22.16	\$46.32	\$128.61	\$160.37	\$139.49	\$185.88	\$272.76	\$227.37	\$99.96
Winchester City	\$44.64	\$19.58	\$102.17	\$2.25	\$84.94	\$480.02	\$366.28	\$241.48	\$226.28	\$107.89
State Total	\$12.65	\$27.12	\$35.02	\$48.18	\$60.21	\$72.30	\$78.77	\$55.74	\$62.85	\$177.13

Note: Total Capital Projects Expenditures include Education expenditures; Streets, Roads, and Bridges expenditures; Other Government expenditures; Non-Designated expenditures; and Payments of Other Government

Sources: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Years ended 1985, 1986, 1987, 1988, 1989, 1990, 1991, 1992, 1993, 1994. Cooper Center for Public Service, 1990 Census of Population. Cooper Center for Public Service, Population Estimates 1984-1989 and 1991-1993.

